BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
DOCKET NO. R-2024-3047068

2024 BASE RATE CASE FILING
(Volume I of V)

FILED: April 2, 2024

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FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
2024 BASE RATE CASE
DOCKET NO. R-2024-3047068

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FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
2024 BASE RATE CASE
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Joanne M. Savage FE PA Statement No. 1	• Overview of the Company • Reasons for Increase • Settlement Commitments • Refunds to Customers • Verizon Complaint Impact on Rate Increase	• **Exhibit JMS-1** – **JMS-3** – Calculations regarding non-recoverable expenses • **Exhibit JMS-4 (HIGHLY CONFIDENTIAL)** – Verizon Complaint Impact on Rates
Wade Smith FE PA Statement No. 2	• Capital and Operations & Maintenance Expenditures • Vegetation Management Program • Retail Interconnection Program • Streetlighting Program	• N/A
Patricia M. Larkin FE PA Statement No. 3	• Revenue Requirement and Ratemaking Adjustments • Storm Reserve • COVID-19 Regulatory Asset • Uncollectible Accounts Expense • Reporting Required Under 2016 Base Rate Case Settlements	• **Exhibit PML-1** – Fully Projected Future Test Year ending December 31, 2025 • **Exhibit PML-2** – Future Test Year ending December 31, 2024 • **Exhibit PML-3** – Historic Test Year ended December 31, 2023 • **Exhibit PML-4** – Generation-Related Uncollectible Accounts Expense and Rider Rates • **Exhibit PML-5** – Comparison of Actual Expenses to Projections from Prior Base Rate Case • **Exhibit PML-6** – Comparison of Actual Plant Additions to

		Projections from Prior Base Rate Case
Tracy M. Ashton FE PA Statement No. 4	• Pension/OPEB Expense • OPEB Accounting and Ratemaking Adjustments • Service Company Relationships, Charges and Allocations • Administrative and General Capitalization Changes and Customer Refunds	• **Exhibit TMA-1** – Calculation of Pension Expense • **Exhibit TMA-2 –** Calculation of OPEB Expense • **Exhibit TMA-3** – Calculation of Rate Base Adjustment to Eliminate Timing Differences Between Recognition of Pension and OPEB Costs in Rate Base and in the Income Statement
Gregory J. Gawlik FE PA Statement No. 5	• Income Tax Expense and Accumulated Deferred Income Tax • Significant Tax Law Changes	• **Exhibit GJG-1 (CONFIDENTIAL)** – FE PA CTA Calculation • **Exhibit GJG-2 (CONFIDENTIAL)** – Corporate Alternative Minimum Tax Calculation
Mark S. Kehl FE PA Statement No. 6	• Energy Sales and Revenue Normalization • Non-Substantive Tariff Amendments • Riders • Outdoor Area and Streetlighting Services • Fees and Charges	• **Exhibit MSK-1** – Normalized Sales and Revenue 2023-2025 • **Exhibit MSK-2** – Redline Tariff Supplement • **Exhibit MSK-3 –** Cost Sheet for Revised Reconnection Fee
Timothy S. Lyons FE PA Statement No. 7	• Class Cost of Service • Rate Design • Cash Working Capital	• **Exhibit TSL-1** – Class Cost of Service Study by Rate District • **Exhibit TSL-2** – Proposed Rate Design and Bill Impacts by Rate District • **Exhibit TSL-3** – Cost Curves by Rate District • **Exhibit TSL-4** – Functionalization and

		Classification of Plant 364-368 • **Exhibit TSL-5** – Lead-Lag Study
Mark A. Jones FE PA Statement No. 8	• Customer Experience • Credit Card Fees • Low-Income Programs • Uncollectible Expense • Electric Vehicle Programs • Settlement Commitments	• **Exhibit MAJ-1** – Uncollectibles Expense Calculations
John J. Spanos FE PA Statement No. 9	• Depreciation	• **Exhibit JJS-1** – Met-Ed Rate District Depreciation Study for Historic Test Year Ended December 31, 2023 • **Exhibit JJS-2** – Met-Ed Rate District Depreciation Study for Future Test Year Ending December 31, 2024 • **Exhibit JJS-3** – Met-Ed Rate District Depreciation Study for Fully Projected Future Test Year Ended December 31, 2025 • **Exhibit JJS-4** – Penelec Rate District Depreciation Study for Historic Test Year Ended December 31, 2023 • **Exhibit JJS-5** – Penelec Rate District Depreciation Study for Future Test Year Ending December 31, 2024 • **Exhibit JJS-6** – Penelec Rate District Depreciation Study for Fully Projected Future Test Year Ended December 31, 2025 • **Exhibit JJS-7** – Penn Power Rate District Depreciation Study for Historic Test Year Ended December 31, 2023

		• **Exhibit JJS-8** – Penn Power Rate District Depreciation Study for Future Test Year Ending December 31, 2024 • **Exhibit JJS-9** – Penn Power Rate District Depreciation Study for Fully Project Future Test Year Ending December 31, 2025 • **Exhibit JJS-10** – West Penn Rate District Depreciation Study for Historic Test Year Ended December 31, 2023 • **Exhibit JJS-11** – West Penn Rate District Depreciation Study for Future Test Year Ending December 31, 2024 • **Exhibit JJS-12** – West Penn Rate District Depreciation Study for Fully Project Future Test Year Ending December 31, 2025 • **Exhibit JJS-13** – Met-Ed Rate District Reserve Monthly Bringforward • **Exhibit JJS-14** – Penelec Rate District Reserve Monthly Bringforward • **Exhibit JJS-15** – Penn Power Rate District Reserve Monthly Bringforward • **Exhibit JJS-16** – West Penn Rate District Reserve Monthly Bringforward
Dylan W. D'Ascendis FE PA Statement No. 10	• Return on Equity	• **Exhibit DWD-1** – FE PA Recommended Capital Structure and Cost Rates

		• **Exhibit DWD-2** – Capital Structure Based Upon Total Permanent Capital for the Proxy Group • **Exhibit DWD-3** – Indicated Common Equity Cost Rate Through Use of the DCF Model for the Proxy Group • **Exhibit DWD-4** – Indicated Common Equity Cost Rate Through Use of the RP Model for the Proxy Group • **Exhibit DWD-5** – Indicated Common Equity Cost Rate Through Use of the Traditional CAPM and ECAPM for the Proxy Group • **Exhibit DWD-6** – Basis of Selection of the Group of Non-Price Regulated Companies Comparable in Total Risk to the Utility Proxy Group • **Exhibit DWD-7 –** Summary of Cost of Equity Models Applied to Proxy Group of Non-Price Regulated Companies Comparable in Total Risk to the Utility Proxy Group • **Exhibit DWD-8** – Derivation of Investment Risk Adjustment • **Exhibit DWD-9** – Derivation of Flotation Cost Adjustment
Weizhong (Bill) Wang FE PA Statement No. 11	• Capital Structure • Cost of Long-Term Debt • Weighted Average Cost of Capital	• **Exhibit BW-1** – Capitalization and Capitalization Ratios • **Exhibit BW-2** – Schedule of Long-Term debt

		Outstanding Projected at December 31, 2025 • **Exhibit BW-3** – Overall Weighted Average Cost of Capital at December 31, 2025

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY

FE PA Exhibit No. 1 – Tariffs

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY

2800 POTTSVILLE PIKE
READING, PENNSYLVANIA 19605

Electric Service Tariff

Effective in

The Territory as Defined on
Page Nos. 6 - 20 of this Tariff

Issued: April 2, 2024

Effective: June 1, 2024

By: Wade Smith, President
Reading, Pennsylvania

LIST OF MODIFICATIONS

CHANGES:

DESCRIPTION OF TERRITORY - Original Page No. 12 Updated Met-ed territory to include Upper Allen Township.

ON PEAK HOURS- Original Page No. 27 Updated Hours to match PJM.

LINE EXTENSION - Original Page No. 34 Minor rephrasing of terms.

EXTENSION OF COMPANY FACILITIES - Original Page No. 38 Minor rephrasing of terms.

ADMINISTRATIVE CHARGES - Original Page No. 53 Eliminated service charge for Met-Ed and Penelec. Established new pricing for dishonorable check and reconnection fees.

RULES & REGULATIONS- Original Page No. 56 & 57 Correcting word placement to top of page.

RESIDENTIAL SERVICE RATE - Original Pages No. 61 & 62 Distribution pricing update

GENERAL SERVICE SMALL – Original Page No. 65 Distribution pricing update. Also added language for maximum demand level for Small

GENERAL SERVICE SMALL – Original Page No. 66 Simplified terms of contract general provision

GENERAL SERVICE VOLUNTEER – Original Pages No. 68 & 69 Distribution pricing update.

GENERAL SERVICE MEDIUM – Original Page No. 70 Distribution pricing update and minor language changes.

GENERAL SERVICE MEDIUM – Original Page No. 71 changed demand intervals times from fifteen minutes to a range of fifteen minutes to an hour, based upon meter capabilities.

GENERAL SERVICE MEDIUM – Original Page No. 72 removed repetitive sentence related to demand intervals.

GENERAL SERVICE MEDIUM – Original Page No. 73 Simplified terms of contract general provision

GENERAL SERVICE LARGE – Original Page No. 75 Distribution pricing update. Also remove language related to providing transformers greater than 2,500 KVA.

GENERAL SERVICE LARGE – Original Page No. 76 removed repetitive sentence related to demand intervals.

GENERAL SERVICE LARGE – Original Page No. 77 Simplified terms of contract general provision

GENERAL SERVICE PRIMARY – Original Page No. 79 Added language for maximum demand level for GP

GENERAL SERVICE PRIMARY – Original Page No. 80 Distribution pricing update

GENERAL SERVICE TRANSMISSION POWER – Original Page No. 86 & 90 Distribution pricing update

SCHEDULE 44 WEST PENN PRIMARY SERVICE – Original Page No. 92 Distribution pricing update

SCHEDULE 46 WEST PENN PRIMARY SERVICE – Original Page No. 95 Distribution pricing update

RATE H SCHEDULE – Original Page No. 98 Distribution pricing update

RATE PNP SCHEDULE – Original Page No. 102 Distribution pricing update

RATE PNP SCHEDULE – Original Page No. 103 Changed demand intervals times from fifteen minutes to a range of fifteen minutes to an hour, based upon meter capabilities.

BORDERLINE SERVICE – Original Page No. 104 Distribution pricing update

LED STREET LIGHTING SERVICE – Original Page No. 106 Distribution pricing update and wording change to allow installations with less than 12 lights

LED STREET LIGHTING SERVICE – Original Page No. 107 minor language change to clarify general provisions

LED OUTDOOR AREA LIGHTING RATE – Original Page No. 108 & 109 Removed obsolete Ornamental street lighting schedule and added new LED OAL schedule.

OUTDOOR AREA LIGHTING SERVICE – Original Pages No. 110 & 112 Distribution pricing update

STREET LIGHTING MED-ED – Original Page No. 114, 115, 116, 117 & 118 Distribution pricing update

STREET LIGHTING MED-ED – Original Page No. 115 Added language to ensure all non-LED lights are replaced with LED lights going forward.

STREET LIGHTING MED-ED – Original Page No. 116 & 118 Removed language allowing Mercury vapor lights to be converted to high pressure sodium lights.

HPS STREET LIGHTING SERVICE PENELEC – Original Pages No. 120, 121 & 122 Distribution pricing update

HPS STREET LIGHTING SERVICE PENELEC – Original Page No. 121 Added language to ensure all non-LED lights are replaced with LED lights going forward

MUNICIPAL STREET LIGHTING SERVICE – Original Pages No. 123, 124, 125 & 126 Distribution pricing update

PRIVATE OUTDOOR LIGHTING SERVICE – Original Page No. 128 Distribution pricing update. Grandfathered rate to new customers.

SLS-SV LIGHTING SERVICE – Original Page No. 131 Distribution pricing update

SLS-SV LIGHTING SERVICE – Original Page No. 132 Removed language allowing Mercury vapor lights to be converted to high pressure sodium lights

SLS-SVD LIGHTING SERVICE – Original Page No. 133, 134 & 135 This grandfathered rate has been removed, as there are no customers receiving service.

SCHEDULE 51 LIGHTING SERVICE – Original Page No. 136 Distribution pricing update

SCHEDULE 52 LIGHTING SERVICE – Original Page No. 141 Distribution pricing update and inclusion of general provisions which are on other street lighting rates, but were not included on this tariff page

SCHEDULE 53-71 LIGHTING SERVICE – Original Pages No. 142, 147, 151, 155, 159, 160, 161, 167, 168, 172, 173 & 179 Distribution pricing update

RIDER MATRIX RIDER – Original Page No. 181 Updated to reflect new LED OAL rate and remove obsolete lighting schedules.

STAS RIDER – Original Page No. 182 Rider charges brought to zero as STAS adjusted in base rate calculation

TCJA RIDER – Original Page No. 183 Rider charges brought to zero as TCJA adjusted in base rate calculation

NET METERING RIDER – Original Page No. 190 Eliminated billing provision # 4 as the provision will not be enforced. Added language to clarify rules for shopping customers.

EEC RIDER – Original Page No. 194 Updated to reflect new LED OAL rate and remove obsolete lighting schedules.

SMART METER RIDER – Original Page No. 198 Rider charges brought to zero as Smart Meter adjusted in base rate calculation

PTC RIDER – Original Page No. 203 Updated to reflect new LED OAL rate and remove obsolete lighting schedules

DSS RIDER – Original Page No. 213 Updated to reflect new LED OAL rate and remove obsolete lighting schedules

PARTIAL SERVICE RIDER – Original Page No. 223 Distribution pricing update. Language added to clarify that the administrative charge is in addition to the fixed customer charge.

PARTIAL SERVICE RIDER – Original Page No. 224, 225, 226 Removed terms and conditions F, added clarification language to Backup Service #4 and Maintenance Service No.1 and 4.

DSIC RIDER – Original Page No. 239 Rider charges brought to zero as DSIC adjusted in base rate calculation

STATION POWER RIDER – New Page No. 244 Adding new Rider page to define the billing charges related to PJM Generators based on net output

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DESCRIPTION OF TERRITORY

ADAMS COUNTY – Met-Ed and West Penn Rate Districts

Met-Ed Rate District

Boroughs of Abbottstown, Arendtsville, Bendersville, Biglerville, Bonneauville, East Berlin, Fairfield, Gettysburg, Littlestown, McSherrystown, New Oxford, York Springs.

Townships of Berwick, Butler, Conewago, Cumberland, Franklin, Freedom, Germany, Hamilton, Hamiltonban, Highland, Huntington, Latimore, Menallen, Mt. Joy, Mt. Pleasant, Oxford, Reading, Straban, Tyrone, Union.

West Penn Rate District

Borough of Carroll Valley.

Townships of Franklin, Hamiltonban, Liberty.

ALLEGHENY COUNTY – Penn Power and West Penn Rate Districts

Penn Power Rate District

Boroughs of Bradford Woods, Franklin Park.

Townships of Marshall, McCandless, Pine, Ross.

West Penn Rate District

Boroughs of Bethel Park, Brackenridge, Bridgeville, Cheswick, Elizabeth, Jefferson Hills, Lincoln, McDonald, Monroeville, Oakdale, Pleasant Hills, Plum, Springdale, Tarentum, West Elizabeth, White Oak.

Townships of East Deer, Elizabeth, Fawn, Findlay, Forward, Frazer, Harmar, Harrison, Indiana, North Fayette, Scott, South Fayette, South Park, South Versailles, Springdale, Upper St. Clair, West Deer.

DESCRIPTION OF TERRITORY (continued)

ARMSTRONG COUNTY – Penelec and West Penn Rate Districts

Penelec Rate District

Township of Cowanshannock.

West Penn Rate District

City of Parker.

Boroughs of Apollo, Applewold, Atwood, Dayton, Elderton, Ford City, Ford Cliff, Freeport, Kittanning, Leechburg, Manorville, North Apollo, Rural Valley, South Bethlehem, West Kittanning, Worthington.

Townships of Bethel, Boggs, Bradys Bend, Burrell, Cadogan, Cowanshannock, East Franklin, Gilpin, Hovey, Kiskiminetas, Kittanning, Madison, Mahoning, Manor, North Buffalo, Parks, Perry, Pine, Plumcreek, Rayburn, Redbank, South Bend, South Buffalo, Sugarcreek, Valley, Washington, Wayne, West Franklin.

BEAVER COUNTY – Penn Power Rate District

Boroughs of Big Beaver, Darlington, Homewood, Koppel, New Galilee.

Townships of Chippewa, Darlington, Franklin, Marion, North Sewickley, South Beaver.

BEDFORD COUNTY – Penelec and West Penn Rate Districts

Penelec Rate District

Boroughs of Bedford, Coaldale, Everett, Hopewell, Manns Choice, New Paris, Pleasantville, Rainsburg, Saxton, Schellsburg, St. Clairsville, Woodbury.

Townships of Bedford, Bloomfield, Broad Top, Colerain, East St. Clair, Harrison, Hopewell, Juniata, Kimmel, King, Liberty, Lincoln, Napier, Pavia, Snake Spring, South Woodbury, West Providence, West St. Clair, Woodbury.

West Penn Rate District

Borough of Hyndman.

Townships of Cumberland Valley, East Providence, Londonderry, Mann, Monroe, Southampton.

DESCRIPTION OF TERRITORY (continued)

BERKS COUNTY – Met-Ed Rate District

City of Reading.

Boroughs of Bally, Bechtelsville, Bernville, Birdsboro, Boyertown, Centerport, Fleetwood, Hamburg, Kenhorst, Kutztown, Laureldale, Leesport, Lenhartsville, Lyons, Mohnton, Mt. Penn, Shillington, Shoemakersville, St. Lawrence, Topton, West Reading, Womelsdorf, Wyomissing.

Townships of Albany, Alsace, Amity, Bern, Bethel, Brecknock, Centre, Colebrookdale, Cumru, District, Douglass, Earl, Exeter, Greenwich, Hereford, Jefferson, Longswamp, Lower Alsace, Maidencreek, Marion, Maxatawny, Muhlenberg, North Heidelberg, Oley, Ontelaunee, Penn, Perry, Pike, Richmond, Robeson, Rockland, Ruscombmanor, Spring, Tilden, Tulpehocken, Union, Upper Bern, Upper Tulpehocken, Washington, Windsor.

BLAIR COUNTY – Penelec and West Penn Rate Districts

Penelec Rate District

City of Altoona.

Boroughs of Bellwood, Duncansville, Hollidaysburg, Martinsburg, Newry, Roaring Spring, Tyrone, Williamsburg.

Townships of Allegheny, Antis, Blair, Catharine, Frankstown, Freedom, Greenfield, Huston, Juniata, Logan, North Woodbury, Taylor, Tyrone, Woodbury.

West Penn Rate District

Township of Snyder.

BRADFORD COUNTY – Penelec Rate District

Boroughs of Alba, Athens, Burlington, Canton, LeRaysville, Monroe, New Albany, Rome, Sayre, South Waverly, Sylvania, Towanda, Troy, Wyalusing.

Townships of Albany, Armenia, Asylum, Athens, Burlington, Canton, Columbia, Franklin, Granville, Herrick, LeRoy, Litchfield, Monroe, North Towanda, Orwell, Overton, Pike, Ridgebury, Rome, Sheshequin, Smithfield, South Creek, Springfield, Standing Stone, Stevens, Terry, Towanda, Troy, Tuscarora, Ulster, Warren, Wells, West Burlington, Wilmot, Windham, Wyalusing, Wysox.

BUCKS COUNTY – Met-Ed Rate District

Borough of Riegelsville.

Townships of Bridgeton, Durham, Nockamixon, Tinicum.

DESCRIPTION OF TERRITORY (continued)

BUTLER COUNTY – Penn Power and West Penn Rate Districts

Penn Power Rate District

Boroughs of Callery, Connoquenessing, Evans City, Harmony, Mars, Seven Fields, Valencia, Zelienople.

Townships of Adams, Connoquenessing, Cranberry, Forward, Jackson, Lancaster.

West Penn Rate District

City of Butler.

Boroughs of Bruin, Cherry Valley, Chicora, East Butler, Eau Claire, Fairview, Harrisville, Karns City, Petrolia, Portersville, Prospect, Saxonburg, Slippery Rock, West Liberty, West Sunbury.

Townships of Allegheny, Brady, Buffalo, Butler, Center, Cherry, Clay, Clearfield, Clinton, Concord, Connoquenessing, Donegal, Fairview, Franklin, Jefferson, Lancaster, Marion, Mercer, Middlesex, Muddy Creek, Oakland, Parker, Penn, Slippery Rock, Summit, Venango, Washington, Winfield, Worth.

CAMBRIA COUNTY – Penelec Rate District

City of Johnstown.

Boroughs of Ashville, Brownstown, Carrolltown, Cassandra, Chest Springs, Cresson, Daisytown, Dale, Ebensburg, Ehrenfeld, Ferndale, Franklin, Gallitzin, Geistown, Hastings, Lilly, Lorain, Loretto, Nanty Glo, Northern Cambria, Patton, Portage, Sankertown, Scalp Level, South Fork, Southmont, Tunnelhill, Vintondale, Westmont, Wilmore.

Townships of Adams, Allegheny, Barr, Blacklick, Cambria, Chest, Clearfield, Conemaugh, Cresson, Croyle, Dean, East Carroll, East Taylor, Elder, Gallitzin, Jackson, Lower Yoder, Middle Taylor, Munster, Portage, Reade, Richland, Stonycreek, Summerhill, Susquehanna, Upper Yoder, Washington, West Carroll, West Taylor, White.

CAMERON COUNTY – West Penn Rate District

Boroughs of Driftwood, Emporium.

Townships of Gibson, Grove, Lumber, Portage, Shippen.

DESCRIPTION OF TERRITORY (continued)

CENTRE COUNTY – Penelec, PSU and West Penn Rate Districts

Penelec Rate District

Boroughs of Philipsburg, Snow Shoe.

Townships of Burnside, Rush, Snow Shoe.

PSU Rate District

The Pennsylvania State University.

West Penn Rate District

Boroughs of Bellefonte, Centre Hall, Howard, Milesburg, Millheim, Port Matilda, State College, Unionville.

Townships of Benner, Boggs, College, Curtin, Ferguson, Gregg, Haines, Halfmoon, Harris, Howard, Huston, Liberty, Marion, Miles, Patton, Penn, Potter, Rush, Spring, Taylor, Union, Walker, Worth.

CHESTER COUNTY – Met-Ed District

Township of Warwick.

CLARION COUNTY – Penelec and West Penn Rate Districts

Penelec Rate District

Boroughs of Callensburg, Foxburg, Knox, Shippenville, St. Petersburg.

Townships of Ashland, Beaver, Elk, Farmington, Highland, Knox, Licking, Paint, Richland, Salem, Washington.

West Penn Rate District

Boroughs of Clarion, East Brady, Hawthorn, New Bethlehem, Rimersburg, Sligo, Strattanville.

Townships of Brady, Clarion, Limestone, Madison, Millcreek, Monroe, Perry, Piney, Porter, Redbank, Toby.

DESCRIPTION OF TERRITORY (continued)

CLEARFIELD COUNTY – Penelec Rate District

City of DuBois.

Boroughs of Brisbin, Burnside, Chester Hill, Clearfield, Coalport, Curwensville, Glen Hope, Grampian, Houtzdale, Irvona, Mahaffey, New Washington, Newburg, Osceola Mills, Ramey, Troutville, Wallaceton, Westover.

Townships of Beccaria, Bell, Bigler, Bloom, Boggs, Bradford, Brady, Burnside, Chest, Cooper, Covington, Decatur, Ferguson, Girard, Goshen, Graham, Greenwood, Gulich, Huston, Jordan, Karthaus, Knox, Lawrence, Morris, Penn, Pike, Pine, Sandy, Union, Woodward.

CLINTON COUNTY – West Penn Rate District

Borough of Beech Creek.

Townships of Beech Creek, Chapman, East Keating, Gallagher, Grugan, Lamar, Leidy, Porter, West Keating.

CRAWFORD COUNTY – Penelec and Penn Power Rate Districts

Penelec Rate District

Cities of Meadville, Titusville.

Boroughs of Blooming Valley, Cambridge Springs, Centerville, Cochranton, Conneautville, Hydetown, Linesville, Saegertown, Spartansburg, Springboro, Townville, Venango, Woodcock.

Townships of Athens, Beaver, Bloomfield, Cambridge, Conneaut, Cussewago, East Fairfield, East Mead, Fairfield, Greenwood, Hayfield, Oil Creek, Pine, Randolph, Richmond, Rockdale, Rome, Sadsbury, Sparta, Spring, Steuben, Summerhill, Summit, Troy, Union, Venango, Vernon, Wayne, West Mead, Woodcock.

Penn Power Rate District

Borough of Conneaut Lake.

Townships of East Fallowfield, North Shenango, Sadsbury, South Shenango, Summit, West Fallowfield, West Shenango.

DESCRIPTION OF TERRITORY (continued)

CUMBERLAND COUNTY – Met-Ed and Penelec Rate Districts

Met-Ed Rate District

Borough of Mt. Holly Springs.

Townships of Cooke, Dickinson, Monroe, South Middleton, Upper Allen. (C)

Penelec Rate District

Boroughs of Newburg, Shippensburg.

Townships of Hopewell, Lower Frankford, Lower Mifflin, Shippensburg, Southampton, Upper Frankford, Upper Mifflin.

DAUPHIN COUNTY – Met-Ed Rate District

Boroughs of Middletown, Royalton.

Townships of Conewago, Derry, East Hanover, Londonderry, Lower Swatara.

ELK COUNTY – Penelec and West Penn Rate Districts

Penelec Rate District

Townships of Millstone, Spring Creek.

West Penn Rate District

City of St. Marys.

Boroughs of Johnsonburg, Ridgway.

Townships of Benezette, Fox, Highland, Horton, Jay, Jones, Ridgway.

ERIE COUNTY – Penelec Rate District

Cities of Corry, Erie.

Boroughs of Albion, Cranesville, Edinboro, Elgin, Lake City, McKean, Mill Village, North East, Platea, Union City, Waterford, Wattsburg, Wesleyville.

Townships of Amity, Concord, Conneaut, Elk Creek, Fairview, Franklin, Girard, Greene, Greenfield, Harborcreek, Lawrence Park, Le Boeuf, McKean, Millcreek, North East, Springfield, Summit, Union, Venango, Washington, Waterford, Wayne.

(C) Change

DESCRIPTION OF TERRITORY (continued)

FAYETTE COUNTY – West Penn Rate District

Cities of Connellsville, Uniontown.

Boroughs of Belle Vernon, Brownsville, Dawson, Dunbar, Everson, Fairchance, Fayette City, Markleysburg, Masontown, Newell, Ohiopyle, Perryopolis, Point Marion, Smithfield, South Connellsville, Vanderbilt.

Townships of Brownsville, Bullskin, Connellsville, Dunbar, Franklin, Georges, German, Henry Clay, Jefferson, Lower Tyrone, Luzerne, Menallen, Nicholson, North Union, Perry, Redstone, Saltlick, South Union, Springfield, Springhill, Stewart, Upper Tyrone, Washington, Wharton.

FOREST COUNTY – Penelec Rate District

Borough of Tionesta.

Townships of Barnett, Green, Harmony, Hickory, Howe, Jenks, Kingsley, Tionesta.

FRANKLIN COUNTY – Penelec and West Penn Rate Districts

Penelec Rate District

Borough of Orrstown.

Townships of Fannett, Letterkenny, Lurgan, Metal, Southampton.

West Penn Rate District

Boroughs of Chambersburg, Greencastle, Mercersburg, Mont Alto, Waynesboro.

Townships of Antrim, Greene, Guilford, Hamilton, Letterkenny, Montgomery, Peters, Quincy, St. Thomas, Warren, Washington.

FULTON COUNTY – West Penn Rate District

Boroughs of McConnellsburg, Valley-Hi.

Townships of Ayr, Belfast, Bethel, Brush Creek, Dublin, Licking Creek, Taylor, Thompson, Todd, Union, Wells.

GREENE COUNTY – West Penn Rate District

Boroughs of Carmichaels, Clarksville, Greensboro, Jefferson, Rices Landing, Waynesburg.

Townships of Aleppo, Center, Cumberland, Dunkard, Franklin, Freeport, Gilmore, Gray, Greene, Jackson, Jefferson, Monongahela, Morgan, Morris, Perry, Richhill, Springhill, Washington, Wayne, Whiteley.

DESCRIPTION OF TERRITORY (continued)

HUNTINGDON COUNTY – Penelec and West Penn Rate Districts

Penelec Rate District

Boroughs of Alexandria, Birmingham, Broad Top City, Cassville, Coalmont, Dudley, Huntingdon, Mapleton, Marklesburg, Mill Creek, Mount Union, Orbisonia, Petersburg, Rockhill, Saltillo, Shade Gap, Shirleysburg, Three Springs.

Townships of Barree, Brady, Carbon, Cass, Clay, Cromwell, Dublin, Franklin, Henderson, Hopewell, Jackson, Juniata, Lincoln, Logan, Miller, Morris, Oneida, Penn, Porter, Shirley, Smithfield, Springfield, Spruce Creek, Tell, Todd, Union, Walker, Warriors Mark, West, Wood.

West Penn Rate District

Township of Franklin.

INDIANA COUNTY – Penelec and West Penn Rate Districts

Penelec Rate District

Boroughs of Armagh, Blairsville, Cherry Tree, Clymer, Creekside, Ernest, Glen Campbell, Homer City, Indiana, Marion Center, Plumville, Shelocta, Smicksburg.

Townships of Banks, Black Lick, Brush Valley, Buffington, Burrell, Canoe, Center, Cherryhill, Conemaugh, East Mahoning, East Wheatfield, Grant, Green, Montgomery, North Mahoning, Pine, Rayne, South Mahoning, Washington, West Mahoning, West Wheatfield, White, Young.

West Penn Rate District

Borough of Saltsburg.

Townships of Armstrong, Conemaugh.

JEFFERSON COUNTY – Penelec and West Penn Rate Districts

Penelec Rate District

Boroughs of Big Run, Brockway, Brookville, Corsica, Falls Creek, Punxsutawney, Reynoldsville, Summerville, Sykesville, Timblin, Worthville.

Townships of Barnett, Beaver, Bell, Eldred, Gaskill, Heath, Henderson, Knox, McCalmont, Oliver, Perry, Pine Creek, Polk, Porter, Rose, Snyder, Union, Warsaw, Washington, Winslow, Young.

West Penn Rate District

Townships of Clover, Ringgold.

DESCRIPTION OF TERRITORY (continued)

JUNIATA COUNTY – Penelec Rate District

Townships of Beale, Lack, Spruce Hill, Tuscarora.

LANCASTER COUNTY – Met-Ed Rate District

Borough of Adamstown.

Townships of Brecknock, Conoy, West Donegal.

LAWRENCE COUNTY – Penn Power Rate District

City of New Castle.

Boroughs of Bessemer, Ellport, Ellwood City, Enon Valley, New Beaver, New Wilmington, S.N.P.J., South New Castle, Volant, Wampum.

Townships of Hickory, Little Beaver, Mahoning, Neshannock, North Beaver, Perry, Plain Grove, Pulaski, Scott, Shenango, Slippery Rock, Taylor, Union, Washington, Wayne, Wilmington.

LEBANON COUNTY – Met-Ed Rate District

City of Lebanon.

Boroughs of Cleona, Cornwall, Jonestown, Mt. Gretna, Myerstown, Palmyra, Richland.

Townships of Annville, Bethel, Cold Spring, East Hanover, Heidelberg, Jackson, North Annville, North Cornwall, North Lebanon, North Londonderry, South Annville, South Lebanon, South Londonderry, Swatara, Union, West Cornwall, West Lebanon.

LEHIGH COUNTY – Met-Ed Rate District

Townships of Lowhill, Lynn, Weisenberg.

LYCOMING COUNTY – Penelec and West Penn Rate Districts

Penelec Rate District

Townships of Cascade, Gamble, Jackson, Lewis, McIntyre, McNett, Plunketts Creek.

West Penn Rate District

Townships of Brown, Cogan House, Cummings, McHenry, Pine.

DESCRIPTION OF TERRITORY (continued)

McKEAN COUNTY – Penelec and West Penn Rate Districts

Penelec Rate District

City of Bradford.

Boroughs of Eldred, Lewis Run, Port Allegany.

Townships of Annin, Bradford, Ceres, Corydon, Eldred, Foster, Hamilton, Keating, Lafayette, Liberty, Otto.

West Penn Rate District

Boroughs of Kane, Mt. Jewett.

Townships of Hamlin, Norwich, Sergeant, Wetmore.

MERCER COUNTY – Penn Power Rate District

Cities of Farrell, Hermitage, Sharon.

Boroughs of Clark, Fredonia, Greenville, Grove City, Jackson Center, Jamestown, Mercer, New Lebanon, Sandy Lake, Sharpsville, Sheakleyville, Stoneboro, West Middlesex, Wheatland.

Townships of Coolspring, Deer Creek, Delaware, East Lackawannock, Fairview, Findley, French Creek, Greene, Hempfield, Jackson, Jefferson, Lackawannock, Lake, Liberty, Mill Creek, New Vernon, Otter Creek, Perry, Pine, Pymatuning, Salem, Sandy Creek, Sandy Lake, Shenango, South Pymatuning, Springfield, Sugar Grove, West Salem, Wilmington, Wolf Creek, Worth.

MIFFLIN COUNTY – Penelec Rate District

Boroughs of Burnham, Juniata Terrace, Kistler, Lewistown, McVeytown, Newton Hamilton.

Townships of Armagh, Bratton, Brown, Decatur, Derry, Granville, Menno, Oliver, Union, Wayne.

MONROE COUNTY – Met-Ed Rate District

Boroughs of Delaware Water Gap, East Stroudsburg, Stroudsburg.

Townships of Chestnuthill, Hamilton, Middle Smithfield, Price, Ross, Smithfield, Stroud.

MONTGOMERY COUNTY – Met-Ed Rate District

Townships of Douglass, Lower Pottsgrove, New Hanover, Upper Frederick, Upper Pottsgrove.

DESCRIPTION OF TERRITORY (continued)

NORTHAMPTON COUNTY – Met-Ed Rate District

City of Easton.

Boroughs of Bangor, Bath, Chapman, East Bangor, Glendon, Nazareth, Pen Argyl, Portland, Roseto, Stockertown, West Easton, Wilson, Wind Gap.

Townships of Allen, Bethlehem, Bushkill, East Allen, Forks, Lehigh, Lower Mt. Bethel, Lower Nazareth, Moore, Palmer, Plainfield, Upper Mt. Bethel, Upper Nazareth, Washington, Williams.

PERRY COUNTY – Penelec Rate District

Borough of Blain.

Townships of Jackson, Toboyne.

PIKE COUNTY – Met-Ed Rate District

Townships of Delaware, Dingman, Lehman.

POTTER COUNTY – Penelec and West Penn Rate Districts

Penelec Rate District

Boroughs of Galeton, Shinglehouse, Ulysses.

Townships of Abbott, Bingham, Genesee, Harrison, Hector, Pike, Sharon, Ulysses, West Branch.

West Penn Rate District

Boroughs of Austin, Coudersport, Oswayo.

Townships of Allegany, Clara, Eulalia, Hebron, Homer, Keating, Oswayo, Pleasant Valley, Portage, Roulette, Stewardson, Summit, Sweden, Sylvania, Wharton.

DESCRIPTION OF TERRITORY (continued)

SOMERSET COUNTY – Penelec and West Penn Rate Districts

Penelec Rate District

Boroughs of Addison, Benson, Boswell, Callimont, Casselman, Central City, Confluence, Garrett, Indian Lake, Jennerstown, Meyersdale, New Baltimore, New Centerville, Paint, Rockwood, Salisbury, Seven Springs, Shanksville, Somerset, Stoystown, Ursina, Windber.

Townships of Addison, Allegheny, Black, Brothersvalley, Conemaugh, Elk Lick, Greenville, Jefferson, Jenner, Larimer, Lincoln, Lower Turkeyfoot, Middlecreek, Milford, Northampton, Ogle, Paint, Quemahoning, Shade, Somerset, Stonycreek, Summit, Upper Turkeyfoot.

West Penn Rate District

Borough of Wellersburg.

Townships of Fairhope, Southampton.

SULLIVAN COUNTY – Penelec Rate District

Boroughs of Dushore, Eagles Mere, Forksville, Laporte.

Townships of Cherry, Colley, Davidson, Elkland, Forks, Fox, Hillsgrove, Laporte, Shrewsbury.

SUSQUEHANNA COUNTY – Penelec Rate District

Boroughs of Friendsville, Great Bend, Hallstead, Hop Bottom, Lanesboro, Little Meadows, Montrose, New Milford, Oakland, Susquehanna Depot, Thompson.

Townships of Apolacon, Ararat, Auburn, Bridgewater, Brooklyn, Choconut, Dimock, Forest Lake, Franklin, Gibson, Great Bend, Harford, Harmony, Jackson, Jessup, Lathrop, Lenox, Liberty, Middletown, New Milford, Oakland, Rush, Silver Lake, Springville, Thompson.

TIOGA COUNTY – Penelec Rate District

Boroughs of Blossburg, Elkland, Knoxville, Lawrenceville, Liberty, Mansfield, Roseville, Tioga, Westfield.

Townships of Bloss, Brookfield, Charleston, Chatham, Clymer, Covington, Deerfield, Delmar, Duncan, Elk, Farmington, Gaines, Hamilton, Jackson, Lawrence, Liberty, Morris, Nelson, Osceola, Putnam, Richmond, Rutland, Shippen, Sullivan, Tioga, Union, Ward, Westfield.

DESCRIPTION OF TERRITORY (continued)

VENANGO COUNTY – Penelec Rate District

Cities of Franklin, Oil City.

Boroughs of Barkeyville, Clintonville, Cooperstown, Emlenton, Pleasantville, Polk, Rouseville, Sugarcreek, Utica.

Townships of Allegheny, Canal, Cherrytree, Clinton, Cornplanter, Cranberry, Frenchcreek, Irwin, Jackson, Mineral, Oakland, Oil Creek, Pinegrove, Plum, President, Richland, Rockland, Sandycreek, Scrubgrass, Victory.

WARREN COUNTY – Penelec Rate District

City of Warren.

Boroughs of Bear Lake, Clarendon, Sugar Grove, Tidioute, Youngsville.

Townships of Brokenstraw, Cherry Grove, Columbus, Conewango, Deerfield, Eldred, Elk, Farmington, Freehold, Glade, Limestone, Mead, Pine Grove, Pittsfield, Pleasant, Sheffield, Southwest, Spring Creek, Sugar Grove, Triumph, Watson.

WASHINGTON COUNTY – West Penn Rate District

Cities of Monongahela, Washington.

Boroughs of Allenport, Beallsville, Bentleyville, Burgettstown, California, Canonsburg, Centerville, Charleroi, Claysville, Coal Center, Cokeburg, Deemston, Donora, Dunlevy, East Washington, Elco, Ellsworth, Finleyville, Green Hills, Houston, Long Branch, Marianna, McDonald, Midway, New Eagle, North Charleroi, Roscoe, Speers, Stockdale, Twilight, West Brownsville, West Middletown.

Townships of Amwell, Blaine, Buffalo, Canton, Carroll, Cecil, Chartiers, Cross Creek, Donegal, East Bethlehem, East Finley, Fallowfield, Hanover, Hopewell, Independence, Jefferson, Morris, Mt. Pleasant, North Bethlehem, North Franklin, North Strabane, Nottingham, Peters, Robinson, Smith, Somerset, South Franklin, South Strabane, Union, West Bethlehem, West Finley, West Pike Run.

WAYNE COUNTY – Penelec Rate District

Borough of Starrucca.

Townships of Buckingham, Manchester, Preston, Scott.

DESCRIPTION OF TERRITORY (continued)

WESTMORELAND COUNTY – Penelec and West Penn Rate Districts

Penelec Rate District

Boroughs of Bolivar, New Florence, Seward.

Townships of Derry, Fairfield, St. Clair.

West Penn Rate District

Cities of Arnold, Greensburg, Jeannette, Latrobe, Lower Burrell, Monessen, New Kensington.

Boroughs of Adamsburg, Arona, Avonmore, Delmont, Derry, Donegal, East Vandergrift, Export, Hunker, Hyde Park, Irwin, Laurel Mountain, Ligonier, Madison, Manor, Mt. Pleasant, Murrysville, New Alexandria, New Stanton, North Belle Vernon, North Irwin, Oklahoma, Penn, Scottdale, Smithton, South Greensburg, Southwest Greensburg, Sutersville, Vandergrift, West Leechburg, West Newton, Youngstown, Youngwood.

Townships of Allegheny, Bell, Cook, Derry, Donegal, East Huntingdon, Fairfield, Hempfield, Ligonier, Loyalhanna, Mt. Pleasant, North Huntingdon, Penn, Rostraver, Salem, Sewickley, South Huntingdon, St. Clair, Unity, Upper Burrell, Washington.

WYOMING COUNTY – Penelec Rate District

Boroughs of Laceyville, Meshoppen, Nicholson, Tunkhannock.

Townships of Braintrim, Eaton, Exeter, Falls, Forkston, Lemon, Mehoopany, Meshoppen, Nicholson, North Branch, Northmoreland, Tunkhannock, Washington, Windham.

YORK COUNTY- Met-Ed Rate District

City of York.

Boroughs of Cross Roads, Dallastown, Dillsburg, Dover, Fawn Grove, Felton, Franklintown, Glen Rock, Goldsboro, Hallam, Hanover, Jacobus, Jefferson, Lewisberry, Loganville, Manchester, Mt. Wolf, New Freedom, New Salem, North York, Railroad, Red Lion, Seven Valleys, Shrewsbury, Spring Grove, Stewartstown, Wellsville, West York, Windsor, Winterstown, Wrightsville, Yoe, York Haven, Yorkana.

Townships of Carroll, Chanceford, Codorus, Conewago, Dover, East Hopewell, East Manchester, Fairview, Fawn, Franklin, Heidelberg, Hellam, Hopewell, Jackson, Lower Chanceford, Lower Windsor, Manchester, Manheim, Monaghan, Newberry, North Codorus, North Hopewell, Paradise, Penn, Shrewsbury, Spring Garden, Springettsbury, Springfield, Warrington, Washington, West Manchester, West Manheim, Windsor, York.

GENERAL RULES AND REGULATIONS

GENERAL APPLICATION

A copy of this Tariff has been filed with the Pennsylvania Public Utility Commission and is posted and available for inspection at the Company's offices that are open to the public. A copy of this Tariff and all documents referenced in this Tariff are available on the Company's Internet Web Page at www.firstenergycorp.com. This Tariff may be revised, amended, supplemented or otherwise changed from time to time by the Company in accordance with prevailing Commission regulations.

This Tariff sets forth the conditions under which various retail services shall be supplied by the Company. Unless stated specifically otherwise, this Tariff shall apply throughout the Company's entire service area.

This Tariff applies to the Company's provision of Delivery Service and various retail services that may be provided by the Company. Regardless of the type of service provided to Customers, all electric energy shall be alternating current, sixty (60) hertz frequency, at such standard nominal voltages and phases as may be available or specified by the Company from time to time. Electric service shall be delivered by the Company from overhead supply lines, except (i) in certain restricted areas where the Company elects to provide an underground network system of distribution and/or (ii) where other underground facilities are installed pursuant to specific provisions of this Tariff.

The rate schedules, rules and regulations governing electric service as herein contained, are subject to termination, change or modification by posting, filing, and publishing any subsequent rate schedule or supplement in accordance with the Public Utility Law or under order or by permission of the Pennsylvania Public Utility Commission. No agent, representative or employee of the Company has any right to modify or alter any provision of the Company's schedule of rates, rules and regulations.

DEFINITIONS

The following is a list of some of the most commonly used terms in this Tariff. All capitalized terms referenced in this Tariff shall be defined as set forth below or as otherwise defined in any particular Rule, Rate Schedule or other Provision hereof. In the event of a conflict between any of the definitions set forth below or those contained in a more specific provision of this Tariff, the definition contained in the more specific provision shall prevail.

Act 129 - Act 129 of 2008, amending Title 66 of the Pennsylvania Consolidated Statutes.

Advanced Metering - A Customer's billing meter as defined in 52 Pa. Code Chapter 57, Subchapter O. Advanced Meter Deployment.

Alternative Energy Portfolio Standards ("AEPS") - Standards requiring that a certain amount of electric energy sold from alternative energy sources be included as part of the sources of electric utilities within the Commonwealth of Pennsylvania in accordance with the Alternative Energy Portfolio Standards Act, 73 P.S. §1648.1 – 1648.8 ("AEPS Act") as may be amended from time to time.

GENERAL RULES AND REGULATIONS, DEFINITIONS (continued)

Applicant - Any person, corporation or other entity that (i) desires to receive from the Company electric or any other service provided for in this Tariff, (ii) complies completely with all Company requirements for obtaining electric or any other service provided for in this Tariff, (iii) has filed and is awaiting Company approval of its application for service, and (iv) is not yet actually receiving from the Company any service provided for in this Tariff. For Residential Service, an Applicant is a natural person at least 18 years of age not currently receiving service who applies for Residential Service or an adult occupant whose name appears on the mortgage, deed or lease of the property for which the Residential Service is requested. The term does not include a person who, within 30 days after service termination or discontinuance of service, seeks to have service reconnected at the same location or transferred to another location in the Company's service territory.

Basic Electric Supply - For purposes of the Company's Purchase of EGS Receivables Program, energy (including renewable energy) and renewable energy or alternative energy credits (RECs/AECs) procured by an EGS, provided that the RECs/AECs are bundled with the associated delivered energy. For residential Customers, Basic Electric Supply does not include early contract cancellation fees, late fees, or security deposits imposed by an EGS.

Black Start Service - The ability of a Generating Facility to go from a shutdown condition to an operating condition and start delivering power without assistance from the power system (i.e., the Company's electrical system).

Cash Advance - A refundable contribution in cash from an Applicant for those costs associated with a Line Extension, increased for applicable taxes, which is held by the Company in a non-interest-bearing account.

Combined Billing - The aggregation of the billing determinants of two or more meters of the same Customer at the same location for billing purposes.

Commercial Customer Class - Rate Schedules GS-Small (excluding Special Rule GSDS), GS-Medium, H, MS, PNP, Borderline Service, and all Lighting Services.

Commission - The Pennsylvania Public Utility Commission or any lawful successor thereto.

Community Association - A formal organization (including unit owners' associations) of persons, whether incorporated or unincorporated, having rights in a residential development; such organizations having been formed to provide services (including, but not limited to, street lighting services) to the residential development where such services are not provided by a municipality.

Company - FirstEnergy Pennsylvania Electric Company.

GENERAL RULES AND REGULATIONS, DEFINITIONS (continued)

Competitive Energy Supply - The unbundled energy, capacity, market-based transmission and ancillary services provided by an Electric Generation Supplier pursuant to the Customer Choice and Competition Act.

Connected Load - The sum of the horsepower, kilowatts or kilovolt ampere ratings of all the devices located on a Customer's premises that are connected to the Company's electric system, or which can be connected simultaneously by the insertion of fuses or by the closing of a switch. The manufacturer's nameplate rating may be used to determine the input rating of a particular device. In the absence of such manufacturer's rating, or whenever a Company test indicates improper rating of a device, the rating shall be determined on the basis of the kilovolt-amperes required for its operation.

Consolidated Billing - The issuance of a bill to the Customer by the Company that includes Delivery Service Charges and the charges imposed upon the Customer by an Electric Generation Supplier with whom the Customer has contracted for Competitive Energy Supply.

Contract Demand - The capacity required for operation of an Applicant's/Customer's equipment, as stated in any application or contract for service.

Contractor Costs - The amounts paid by the Company for work performed by a contractor retained by the Company.

Contributions in Aid of Construction ("CIAC") - A non-refundable contribution in cash from an Applicant for those costs associated with a Line Extension and/or tree trimming, brush clearance and related activities or those costs associated with Temporary Service or the relocation of Company facilities, increased for applicable taxes.

Customer(s) - Any person, partnership, association, corporation, or other entity (i) in whose name a service account is listed, (ii) who occupies or is the ratepayer for any premises, building, structure, etc. or (iii) is primarily responsible for payment of bills. For Residential Service, a Customer is a natural person at least 18 years of age in whose name a Residential Service account is listed and who is primarily responsible for payment of bills rendered for the service or an adult occupant whose name appears on the mortgage, deed or lease of the property for which the Residential Service is requested. The term includes a person who, within 30 days after service termination or discontinuance of service, seeks to have service reconnected at the same location or transferred to another location in the Company's service territory.

Customer Choice and Competition Act - The Pennsylvania legislation known as the "Electricity Generation Customer Choice and Competition Act," 66 Pa. C. S. §§ 2801-2813 as implemented by the Default Service Regulations 52 Pa. C. S. §§52.181-52.189, and by Act 129 and as may be amended from time to time.

Default Service - Service provided pursuant to a Default Service Program to a Default Service Customer.

Default Service Customer - A Delivery Service Customer not receiving service from an EGS.

Delivery Service - Provision of distribution of electric energy and other services provided by the Company.

GENERAL RULES AND REGULATIONS, DEFINITIONS (continued)

Delivery Service Charge - A charge that includes the Monthly Minimum Charge, Distribution Charge, and all charges and surcharges imposed under other applicable tariff provisions.

Delivery Service Customer - A Customer who takes Delivery Service.

Demand - The rate of use of electric energy during a specified time interval, expressed in kilowatts and reactive kilovolt-amperes.

Developer - The person or entity responsible for constructing and providing improvements in a Development, including, but not limited to, streets, sidewalks and utility-ready lots.

Development - A planned project which is developed by a Developer for electric service set out in a recorded plot plan of five (5) or more adjoining unoccupied lots for the construction of single-family residences, detached or otherwise, mobile homes, or one (1) or more five-unit apartment houses, all of which are intended for year-round occupancy, if electric service to such lots necessitates extending the Company's existing Distribution Lines.

Direct Labor Costs - The pay and expenses of Company employees directly attributable to work performed, excluding construction overheads or payroll taxes, workers' compensation expenses or similar expenses.

Direct Material Costs - The purchase price of materials used, excluding related stores (i.e., warehousing) expenses. In computing Direct Material Costs, proper allowance shall be made for unused materials recovered from temporary structures, and for discounts allowed and realized in the purchase of materials.

Discontinuance of Service - The removal of a customer's meter and/or service wires or the de-energizing of a meter.

Distribution Charge - A charge designed to recover the costs the Company incurs in using its distribution system or local wires to deliver electricity to a Customer.

Distribution Line - For Met-Ed and Penelec Rate Districts, an electric supply line and related equipment of 34,500 volt wye configured or lower voltage, for Penn Power Rate District, an electric supply line and related equipment of 34,500 volt delta configured or lower voltage and for West Penn Rate District, an electric supply line and related equipment of up to 100,000 voltage from which energy is delivered to one (1) or more Service Lines.

Electric Generation Supplier (EGS) - EGS shall have the meaning as set forth in the Customer Choice and Competition Act.

Energy Charge - A charge based upon kilowatt-hours of use.

Energy Efficiency and Conservation Charge - A reconcilable, non-by-passable charge applied to each billing unit during a billing month to Delivery Service Customers, with the exception of those served under Borderline Service, pursuant to the terms of the Energy Efficiency and Conservation Rider.

GENERAL RULES AND REGULATIONS, DEFINITIONS (continued)

FERC - The Federal Energy Regulatory Commission.

Generating Facility - Any equipment and/or facility that is electrically interconnected to the Company and is (i) capable of generating electrical energy for delivery into the PJM control area and (ii) is located on a single site within the Company's service territory. A single site with multiple generating units, each owned by a single entity, shall constitute one Generating Facility. The Company shall have the sole and exclusive right to determine if any particular equipment qualifies as a Generating Facility if the operating characteristics and/or circumstances relating to such equipment are different than described in this definition.

Hertz - A unit of frequency, equal to one cycle per second.

Horsepower (HP) - Unit of mechanical power representing rate of consumption of power and equivalent to 746 watts. As used herein, horsepower is computed as the equivalent of 750 watts.

Hourly Pricing Service Charges - For Customers served under Rate Schedules GS-Small (Special Rule GSDS), GS-Medium (HP), GS-Large, GP, TP, as well as GS-Small and GS-Medium (PTC) Customers that elect this rate, the charges representing the Company's costs for providing energy, capacity, including the cost of complying with non-solar AEPS, transmission, and ancillary services for Default Service Customers.

Individualized Contract - Shall have the meaning ascribed to it in Rule 14.

Industrial Customer Class - Rate Schedules GS-Large, GP, TP, GS-Small (Special Rule GSDS), and Schedules 44 and 46.

Kilovar (KVAR or kVAr) - 1,000 volt-amperes reactive.

Kilovolt-ampere (KVA or kVA) - 1,000 volt-amperes.

Kilowatt (KW or kW) - 1,000 watts.

Kilowatt-hour (KWH or kWh) - 1,000 watts for one (1) hour.

Line Extension - The extension of the Company's distribution system from the nearest suitable and available Distribution Line to the Service Line which will provide service to the Customer.

Monthly Minimum Charge - A charge designed to recover the costs incurred in billing a Customer's account and providing other services.

Net Station Power - The quantity of electrical energy and/or capacity actually provided by the Company to the Generating Facility for Station Power during an applicable period after crediting the amount, if any, of electric energy during the applicable period (i) produced by the Generating Facility and delivered into the PJM control area or (ii) as permitted under "Station Power Energy Netting" as described in the applicable Rate Schedule.

GENERAL RULES AND REGULATIONS, DEFINITIONS (continued)

Network Integration Transmission Service - Network Integration Transmission Service as set forth in the PJM Open Access Transmission Tariff and any direct Transmission Owner charged expense.

Network Service Peak Load (kW NSPL) - A Customer's one (1) coincident peak kW Network Service Peak Load in effect from time to time, as calculated by the Company in accordance with PJM rules and requirements.

Non-Profit Ambulance Service - Any nonprofit chartered corporation, association, or organization located in the Commonwealth of Pennsylvania which (i) is regularly engaged in the service of providing emergency medical care and transportation of patients, (ii) possesses all necessary legal authority in Pennsylvania to perform emergency medical care and transportation of patients and (iii) provides such services from a building or other structure located in the Company's service territory that constitutes a separately metered location for electric delivery purposes. The electric service used by the Non-Profit Ambulance Service shall be primarily to support its service. The Customer/Applicant shall provide all documentary and other evidence of its compliance with this provision if requested by the Company.

Non-Profit Rescue Squad - Any nonprofit chartered corporation, association, or organization located in the Commonwealth of Pennsylvania which (i) is regularly engaged in providing rescue services, (ii) possesses all necessary legal authority in Pennsylvania to perform rescue services and (iii) provides such services from a building or other structure located in the Company's service territory that constitutes a separately metered location for electric delivery purposes. The electric service used by the Non-Profit Rescue Squad shall be primarily to support its service. The Customer/Applicant shall provide all documentary and other evidence of its compliance with this provision if requested by the Company.

Non-Profit Senior Citizen Center - A separately metered service location comprised of a building or other structure used by senior citizens as a meeting or gathering facility for individuals or groups, and where services to senior citizens are provided. The Customer of record at this service location shall be an organization recognized by the Internal Revenue Service as non-profit and by the Department of Aging as an operator of a senior citizen center.

Non-Speculative Line Extension - A Line Extension for a Permanent Residential Customer under which the Company has taken into account various factors including, but not limited to, Customer location, rate classification, projected Company revenues, permanency of use, primary residence and prospect of use by future Customers, and has deemed the cost for the Line Extension to be reasonable for the Company to incur.

Non-Summer - The calendar months of October through May.

GENERAL RULES AND REGULATIONS, DEFINITIONS (continued)

On-Peak Hours - For the Met-Ed Rate District, the On-peak hours shall be from 6 a.m. to 6 p.m., 7 a.m. to 7 p.m., 8 a.m. to 8 p.m., 9 a.m. to 9 p.m., or 10 a.m. to 10 p.m. prevailing time, at the option of the Customer, Mondays to Fridays excluding holidays. If the Customer does not select the On-Peak hours within 30 days of the receipt of notice to do so, the On-Peak hours will default to 8a.m. to 8 p.m.
For Penelec Rate District, the On-Peak Hours shall be from 8:00 a.m. to 8:00 p.m., prevailing times, Monday through Friday excluding holidays.
For the Penn Power Rate District, the On-Peak hours shall be from 8:00 a.m. to 9:00 p.m., prevailing times, Monday through Friday, excluding holidays.
For the West Penn Rate District, the On-peak hours shall be from 7:00 a.m. to 10:00 p.m., prevailing times, Monday through Saturday.
All other hours shall be Off-peak. The Off-Peak holidays are New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, and Christmas Day. (C)

Permanent Residential Customer - A Customer occupying a dwelling or mobile home on a permanent foundation which is the Customer's primary residence occupied year-round for normal living purposes and including: (i) electrical wiring conforming with the National Electrical Code and the Company's service installation policies; (ii) a permanently installed heating system; and (iii) permanently installed plumbing and sewage systems.

PJM - PJM Interconnection, L.L.C. or any successor organization/entity thereto.

Point of Delivery - The location at which the Company's service connection terminates and the Customer's wiring and installation begins.

Power Factor - The ratio of the watts to the volt-amperes.

Price to Compare Default Service Charge - The cents per kWh rates representing the Rate District's costs for providing energy, capacity, including the cost of complying with non- solar AEPS, market-based transmission and ancillary services for Customers who take Default Service.

Primary Voltage - Voltage greater than 600 volts.

Private Right-of-Way - The right-of-way or easement for electric facilities on, over, under, across and/or through real or other property owned by an individual or entity which is not a governmental, municipal or other public body to provide service.

Public Right-of-Way - The right-of-way or easement for electric facilities, subject to reasonable permitting, on, over, under, across along and/or through real or other property owned by a governmental, municipal or other public body to provide service.

(C) Change

GENERAL RULES AND REGULATIONS, DEFINITIONS (continued)

Purchase of EGS Receivables ("POR") Program - The Company will purchase the account receivables associated with EGS sales of Competitive Energy Supply. The Company will purchase only those receivables that are associated with Basic Electric Supply services and not receivables associated with charges for other products or services.

Rate District – Met-Ed ("ME"), Penelec ("PN"), Penn Power ("PP"), West Penn ("WP") and The Pennsylvania State University ("PSU") which is part of the WP Rate District.

Rate Schedule - The specific set of terms and conditions (including prices) applicable to Customers and identified as such under this Tariff.

Real Time Hourly LMP - Shall have the meaning specified in the PJM Open Access Transmission Tariff.

Residential Customer - Customers using single-phase service for residential lighting, appliance operation and general household purposes, or for the combined residential and incidental non-residential purposes.

Residential Customer Class - Rate Schedules RS and GS-V.

Residential Service - Electric service under the Residential Rate Schedules that is available to: (i) an individual dwelling unit, generally a house, mobile home or an individually metered apartment, where there is no more than 2,000 watts connected load associated with any commercial enterprise served as part of said dwelling unit, house, mobile home or individually metered apartment; (ii) a residential farm where the metered service includes service to an occupied dwelling unit; (iii) a camp or cottage served in the name of an individual and intended for part-time occupancy as a dwelling by a family or an individual; or (iv) multiple dwellings, where specified in any applicable Residential Rate Schedule. Residential Service does not include electric service to: (i) any facility not including an occupied dwelling unit, such as a separately metered garage, barn, water pump, etc.; and/or (ii) any facility served in the name of, or for the use of, a corporation, partnership, association, society, clubs, etc., not being used as a single dwelling unit.

Secondary Voltage - Voltage of 600 volts or less.

Service Line - An electric supply line from the Distribution Line to the Customer's metering point from which electric service is delivered to the Customer.

Smart Meter Technologies Charge Rider - A reconcilable, non-by-passable charge applied as a monthly Customer charge during each billing month to Delivery Service metered Customers, excluding all Lighting Services and Borderline Service pursuant to the terms of the Smart Meter Technologies Charge Rider.

Solar Photovoltaic Requirements Charge (SPVRC) - A reconcilable, non-by-passable charge applied to each kWh delivered during a billing month to Delivery Service Customers pursuant to the terms of the Solar Photovoltaic Requirements Charge Rider.

Speculative Line Extension - A Line Extension in which the Company has taken into account various factors including, but not limited to, Customer location, rate classification, projected Company revenues, permanency of use, primary residence and prospect of limited use by future Customers and has deemed the cost of the Line Extension to be unreasonable for the Company to incur.

GENERAL RULES AND REGULATIONS, DEFINITIONS (continued)

Station Power - The electrical energy used for operating the electric equipment on the site of a Generating Facility located in the PJM control area or for the heating, lighting, air- conditioning and office equipment needs of buildings on the site of such a Generating Facility that are used in the operation, maintenance, or repair of the facility. Station Power does not include any energy (i) used to power synchronous condensers, (ii) used for pumping at a pumped storage facility, (iii) used in association with restoration or Black Start Service or (iv) that is normally supplied to any buildings, structures, facilities, etc. on the site of such a Generating Facility that are metered separately and served directly from the Company's distribution system. Energy provided for the uses described in subparagraphs (i) - (iii) above constitute wholesale transactions, and energy provided for the uses described in subparagraph (iv) above are retail transactions which will continue to be billed under the applicable Rate Schedule.

Subdivider - The person or entity responsible for dividing a tract of land into building lots, to form a Subdivision, which are not to be sold as utility-ready lots.

Subdivision - A tract of land divided by a Subdivider into five (5) or more adjoining unoccupied lots for the construction of single-family residences, detached or otherwise, or apartment houses, all of which are intended for year-round occupancy, if electric service to such lots necessitates extending the Company's existing Distribution Lines.

Summary Billing - The summation of the charges for a Customer's multiple accounts and provision thereof to the Customer in a single bill.

Summer - The calendar months of June through September.

Tariff - This document, including, but not limited to, the Rules, Regulations and Rate Schedules and Riders contained herein, as filed with and approved by the Commission.

Temporary Electric Service - A Service Line, meter and/or other work supplied by the Company to the Customer for electric service over a defined period, usually less than one (1) year.

Transmission Voltage - For Penelec Rate District, voltage equal to or greater than 46,000 volts. For Met-Ed and Penn Power Rate Districts voltage equal to or greater than 69,000 volts. For West Penn Rate District voltage greater than 100,000 volts.

Universal Service - Policies, protections and services that help residential low-income Customers maintain electric service. The term includes Customer assistance programs, termination of service protections and policies and services that help low-income Customers to reduce or manage energy consumption in a cost-effective manner.

Universal Service Charge - The charge developed and calculated in accordance with the Universal Service Cost Rider.

GENERAL RULES AND REGULATIONS, DEFINITIONS (continued)

Volunteer Fire Company - A service location consisting of a building, sirens, a garage for housing vehicular firefighting equipment, or a facility certified by the Pennsylvania Emergency Management Agency (PEMA) for fire fighter training. The use of electric service at this service location shall be to support the activities of the Volunteer Fire Company. Any fund-raising activities at this service location must be used solely to support volunteer fire fighting operations. The Customer of record at this service location must be predominately a Volunteer Fire Company recognized by the local municipality or PEMA as a provider of firefighting services.

GENERAL RULES AND REGULATIONS

HOW TO OBTAIN SERVICE/CHANGES TO SERVICE

1. Applications/Contracts

All Applicants desiring any type of service from the Company under this Tariff shall contact the Company and specifically request the type and nature of service.

If more than one Rate Schedule is available for any service, the Company will assist the Customer initially in selecting the Schedule which, on the basis of the Customer's advice to the Company regarding the anticipated service conditions, is most advantageous. If, as a result of a permanent change in the Customer's service conditions, another Rate Schedule becomes more advantageous to the Customer, the Company will, after written notice by the Customer of such change, recommend such other Rate Schedule.

A Non-Residential Applicant for any service under this Tariff may be required to sign an application and/or a contract for electric service. However, the Company may accept an oral application from a Non-Residential Applicant.

The Company shall accept an oral application from a Residential Applicant, except that the Company may require a written application from a Residential Applicant if the Company believes that positive identification is necessary.

The Customer shall inform the Company in advance of any proposed additions to (or decreases in) the Customer’s connected electrical load. The Company may require a written application and or contract for changes in load or services.

The minimum term of contracts for any type of electric service under this Tariff shall be as stated in the applicable Rate Schedule(s) or any other provisions of this Tariff. Unless otherwise specified in any particular Rate Schedule or any other provisions of this Tariff, the term of any contract for any type of electric service under this Tariff that requires a contract term of not less than one (1) year shall commence on the date specified by the Company and terminate on the Customer’s closest scheduled meter read date on or after twelve (12) months from the commencement date of such contract.

The Company may require, as a condition of the furnishing of service to an Applicant, the payment of any outstanding account in the Applicant's name which accrued within the past four years or for any outstanding account for which the Applicant is determined to be legally responsible and for which the Applicant was properly billed.

GENERAL RULES AND REGULATIONS

1. Applications/Contracts (continued)

The Company may require an Applicant/Customer to make the payment of any outstanding balance or portion of an outstanding balance if the Applicant/Customer resided at the property for which service is requested during the time the outstanding balance accrued and for the time the Applicant/Customer resided at the property not to exceed four years. The Company may establish that an Applicant/Customer previously resided at a property through the use of mortgage, deed, lease information, a consumer credit reporting service, a Financial Summary that provides the names and income of adult occupants of a household, and a web-based tool such as "Accurint" to research Applicant/Customer information.

2. Deposits

Where an Applicant's/Customer's credit is not established or the credit of a Customer with the Company has, in the Company's judgment become impaired, or where the Company deems it necessary, a deposit or other guarantee satisfactory to the Company may be required to be supplied by the Applicant/Customer as security for the payment of future and final bills before the Company shall commence or continue to render any type of electric service to the Applicant/Customer. Deposits required by the Company for Tariff charges shall include unpaid EGS charges that are subject to the Company's POR.

The Company utilizes a generally accepted credit scoring methodology in range of general industry practice that is based on an applicant or customer's utility payment history.

The Company may request deposits from Customers taking service for a period of less than thirty (30) days, in an amount equal to the estimated bill for the cost of total services provided by the Company for such temporary period. Deposits may be required by the Company from all other Customers, in an amount that is in accordance with 52 Pa. Code § 56.51.

Deposits for Residential Customers shall be returned to them in accordance with the provisions of the Responsible Utility Customer Protection Act (66 Pa. C.S. §§ 1401-1418) and the provisions of the Commission's Regulations at 52 Pa. Code Chapter 56, as amended from time to time. Deposits from all other Customers may be held by the Company, in its sole and exclusive judgment, until the Customer discontinues service or the Company determines that the Customer has established a satisfactory payment record. Upon discontinuance of all Company service and payment in full of all charges and financial guarantees, the Company shall refund the deposit or deduct any unpaid amounts from the deposit and refund the difference, if any, to the Customer. The deposit shall no longer accrue interest upon the discontinuance of service.

The interest rate on Residential Customer deposits will be calculated pursuant to The Fiscal Code, as amended annually.

GENERAL RULES AND REGULATIONS

3. Right-of-Way

An Applicant (and/or any existing Customer seeking additional service) requesting service from the Company, at the Applicant's/Customer's own expense, shall provide and grant to the Company a right-of-way, easement and/or permits satisfactory and acceptable to the Company, which by the Applicant/Customer has been cleared of trees and any other vegetation, as may be necessary for the erection and maintenance of the poles, wires and appurtenances, together with such tree and vegetation trimming and removal privileges as required per the Company's vegetation management policies to provide and maintain service.

Such right-of-way, easement and/or permits shall be granted to the Company without charge and shall permit the Company to permanently erect and maintain facilities over, under, through, across and/or along the property owned or controlled by the Applicant/Customer in order to provide electric service to the Applicant/Customer, provided, however, that no new right-of-way, easement and/or permits shall be required if a valid and continuing right-of-way, easement and/or permits with equivalent rights and privileges has already been granted to the Company by such Applicant/Customer or any predecessor in interest.

The Company shall not be obligated to provide any electric service to an Applicant/Customer until the Company has received and/or obtained satisfactory and acceptable to the Company rights-of-way, easements and/or permits from, but not limited to, the Applicant/Customer, applicable Government agencies, railroad owners or other property owners. Any right-of- way, easement or permit fees, either initial or recurring, or other charges in connection with rights-of-way, easements or permits for providing service to an Applicant/Customer, shall be paid for by the Applicant/Customer.

GENERAL RULES AND REGULATIONS

4. Extension of Company Facilities: System Upgrades

The standard service provided by the Company for delivery of electric energy to a Customer under this Tariff, regardless of delivery voltage, shall be from overhead Distribution Lines, except as noted in any Rate Schedule or other applicable provision of this Tariff. Subject to the requirements of this Tariff, the Company shall extend its Distribution and Transmission Lines to Applicants. Any request for electric service that requires the extension, removal, relocation or change of the Company's existing Distribution and Transmission Lines shall be provided as set forth in this Rule. Applicants requesting a Line Extension shall, at the Company's discretion, execute the Company's Line Extension contract. Any Customer served by a Line Extension completed before the effective date of this Rule 4 shall be subject to the terms and conditions of its existing Line Extension contract and the Company's then- applicable Line Extension tariff, rules and regulations.

a. Line Extensions

(1) Non-Speculative Single-Phase Line Extension

Company Obligations

The Company's engineering layout shall be the sole basis used for determining the design of the Line Extension and/or Service Line. Any additional Line Extension and/or Service Line costs in excess of those costs assumed by the Company under this Tariff shall be borne by the Applicant/Customer. As used in this Rule 4, an overhead span of conductor is approximately equal to 250 feet. The Company shall construct, own and maintain all Line Extensions. The Company shall provide an Applicant, at no charge, up to three (3) spans of conductor, three (3) poles and related material on the Public Right-of-Way for each Line Extension, including the Service Line. The Company shall provide an Applicant, at no charge, one (1) span of conductor and related material on Private Right-of-Way for each Line Extension, including the Service Line, to serve a Permanent Residential Customer. The number of spans provided to an Applicant/Customer at no charge shall be referred to in this Rule 4 as the span allowance. (C) (C) (C)

The Company shall not commence construction of a Line Extension and/or Service Line until completion of all of the following:

1. The Company's receipt and acceptance of an application for electric service.

2. Execution by the Company and the Applicant/Customer of appropriate agreements for electric service and/or Line Extensions, and the payment by the Applicant/Customer of any and all associated costs or charges.

(C) Change

GENERAL RULES AND REGULATIONS

4. Extension of Company Facilities: System Upgrades (continued)

(c) The Applicant/Customer requesting the Line Extension and/or Service Line has furnished to the Company rights-of-way, easements and/or permits on, over, across, under and/or through the Applicant's/Customer's property that are necessary for the construction, maintenance and operation of the Line Extension and/or Service Line in accordance with Rule 3 of this Tariff and which are in such form and substance satisfactory and acceptable to the Company.

The Company shall be under no obligation to construct the Line Extension and/or Service Line in the event it is unable to acquire all necessary rights-of-way, easements and/or permits and other consents from any parties other than the Applicant/Customer, in such form and substance satisfactory and acceptable to the Company.

Applicant Obligations

Where the Non-Speculative Line Extension and/or Service Line exceeds the span allowance, the Applicant/Customer shall make a CIAC or Cash Advance to the Company equivalent to the Company's estimated Direct Labor Costs and Direct Material Costs and/or Contractor Costs for construction of that portion of the Line Extension and/or Service Line which is in excess of the span allowance. All Line Extension and/or Service Line costs in excess of the span allowance shall be charged to the Applicant/Customer.

In the event that an Applicant/Customer makes a Cash Advance to the Company for construction costs in excess of the span allowance, refund(s) shall be made to the initial Line Extension Applicant/Customer for each new Permanent Residential Customer added to the initial Line Extension. The refund(s) shall be calculated by the average cost per foot of the Line Extension in excess of the span allowance. Refunds shall be made only for Customer additions made within five (5) years from completion of the initial Line Extension and the sum of any refund(s) shall never exceed the initial Line Extension Applicant's / Customer's Cash Advance. Any balance from the Cash Advance remaining after five (5) years shall be retained by the Company. In lieu of paying a Cash Advance to the Company, the Applicant/Customer may elect to pay a CIAC to the Company.

GENERAL RULES AND REGULATIONS

4. Extension of Company Facilities: System Upgrades (continued)

If the Applicant/Customer requests, and Company approves, Line Extensions and/or Service Lines may be installed underground. Where a Customer requests underground service from overhead distribution facilities, the Company shall install such service upon receipt of a contribution, in the form of a CIAC, from the Customer equal to the amount the underground service costs exceed the overhead service costs. These costs will not be part of any Cash Advance or refund to a Cash Advance. The Company shall own, operate and maintain such underground facilities. In such case, the Applicant/Customer shall provide all necessary conduit, conduit installation, trenching, excavation, backfilling and grading in accordance with Company specifications, and shall bear all costs thereof.

The Applicant/Customer shall perform or arrange and pay for all Company-directed rough grading in accordance with the Company's specifications for underground lines and facilities, as said specifications shall be modified by the Company from time to time.

The Applicant/Customer shall pay the cost of all tree trimming, brush clearance and related activity associated with the establishment of the right-of-way, easement or permit for the Line Extension and/or Service Line in compliance with Rule 3.

If Applicant/Customer requests any deviation from the Company's specifications, the Company may, in its sole and exclusive discretion, approve such request. Any Company-approved deviations from its construction practices shall be at the Applicant's/Customer's sole expense.

(2) Underground Electric Service in New Residential Developments

Company Obligations

All Distribution Lines and Service Lines installed within a new residential Development shall be installed underground; shall conform to the Company's construction standards, the specifications set forth in the National Electric Safety Code (NESC) and shall be owned and maintained by the Company. The Company or its agent shall install the necessary service-related facilities that may include the installation of padmount transformers. The Company shall, at the request of the Developer, install underground street lighting lines at the time of the original request for service to the Development or thereafter within the same Development. All street lighting shall be provided in accordance with this Tariff.

GENERAL RULES AND REGULATIONS

4. Extension of Company Facilities: System Upgrades (continued)

The Company shall require for Developments which qualify under this Rule 4a(2) (Underground Electric Service in New Residential Developments) and Rule 4a(3), (Speculative Single-Phase and All Three-Phase Line Extensions and Service Lines) a CIAC or Cash Advance from the Applicant covering the Company's total estimated direct and indirect costs associated with providing the Line Extension to the tract of land being developed or within 100 feet of the boundary of Development. This includes, but is not limited to, cost associated with addressing suitability and availability of existing facilities. After the connection of Customers, external to the Development, to the Line Extension, a refund of the Cash Advance shall be made to the Applicant in accordance with Rule 4a(3) (Speculative Single-Phase and All Three-Phase Line Extensions and Service Lines).

The Company shall have the right to perform its own excavating and backfilling. If the Company elects to perform its own excavating and backfilling, there shall be no other charges to the Developer or to any other utility sharing the same trench.

Developer Obligations

The Developer shall pay the cost of providing the Company with a copy of the recorded development plot plan identifying property boundaries and with rights-of- way, easements and/or permits satisfactory and acceptable to the Company for occupancy by distribution, service and street lighting lines and related facilities.

The Developer or its agent shall provide all conduit, conduit installation, excavating, rough grading and backfilling required by the Company and shall meet the Company's specifications as they may be in effect from time to time. The Company upon request shall provide copies of the specifications to the Developer.

The Developer shall pay the Company for any necessary and additional costs incurred by the Company as a result of the following:

(a) Installation of underground facilities that deviate from the Company's underground construction standards and specifications if such deviation is requested by the Developer and is acceptable to the Company.

(b) A change in the plot plan by the Developer for electric service after the Company has completed engineering for the project and/or has commenced installation of its facilities.

(c) Physical characteristics such as, but not limited to, oversized lots or lots with extreme setback.

GENERAL RULES AND REGULATIONS

4. Extension of Company Facilities: System Upgrades (continued)

A Subdivision is not required to have underground service. However, should the lot owner or owners in a subdivision desire underground service, such service shall be provided by the Company if such lot owner or owners, at their option, either comply with Rule 4a(1) (Non-Speculative Single-Phase Line Extensions) or 4a(3) (Speculative Single-Phase and All Three-Phase Line Extensions and Service Lines).

If as a result of a Line Extension or any other request that results in an expansion of the Company's facilities, an increase in the Company's facilities, construction of a system upgrade or any other change to or the modification of the Company's electric system, the Applicant/Customer shall pay all costs for such work as specified in this Rule 4.

(3) Speculative Single-Phase and All Three-Phase Line Extensions and Service Lines

When the Company is requested to increase capacity, expand facilities or construct Speculative Single-Phase Line Extensions and/or Service Lines or Three-Phase Line Extensions and/or Service Lines, the Company shall determine from the circumstances of each case the nature and level of financing and/or revenue projection required of the Applicant/Customer prior to construction or installation of Company facilities. The Company shall employ a five (5) year revenue projection in order to offset the initial construction costs. The five (5) year revenue projection includes five (5) years of forecasted distribution revenues less certain incremental delivery costs including, but not limited to, distribution operation and maintenance expenses, depreciation expenses, gross receipts taxes, state and federal income taxes, and a reasonable return component. The Company shall require the Applicant/Customer to make (i) a CIAC equivalent to the Company's total estimated costs associated with the construction of facilities necessary to render service in excess of the amount not covered by the revenue projection or (ii) a Cash Advance for the total construction costs to render service. The Company shall refund all or a portion of a Cash Advance previously provided by the Applicant in the event that the Company's revenue analysis for any newly connected Non-Residential Customer indicates that there are revenues in excess of the costs to provide service to that newly connected Non-Residential Customer, within five (5) years from the completion of the initial Line Extension. (C) (C) (C) (C)

Where an application for an overhead Line Extension for a tract of land being developed or proposed to be developed, in whole or in part, for residential, commercial or industrial purposes, not covered by Rule 4a(2), (Underground Electric Service in New Residential Developments) is received from an entity that is not expected to be a Customer, the Company, prior to construction, shall require payment of a CIAC or a Cash Advance from the Applicant covering the Company's total estimated costs associated with the construction of said overhead extension (i) to the tract of land being developed and (ii) within the boundary of the tract of land necessary to serve prospective Customers in the tract.

(C) Change

GENERAL RULES AND REGULATIONS

4. Extension of Company Facilities: System Upgrades (continued)

After the connection of a Non-Residential Customer to the Line Extension, a refund of the Cash Advance shall be made to the Applicant in accordance with this Rule 4a(3) (Speculative Single-Phase and All Three-Phase Line Extensions and Service Lines).

Applications for Speculative Single-Phase or Three-Phase Line Extensions and/or Service Lines shall be subject to the provisions of this Tariff.

In addition to the Line Extension costs described above, Customers shall also provide, install and pay for conduit, conduit installation, cable, metering conduit associated with their underground installation, including the Service Line, and such other costs specified in the Company's prevailing handbook.

The Applicant/Customer shall pay all costs as required for compliance with Rule 3.

b. Temporary Service

Temporary installations for Residential and Non-Residential Customers, requiring special service, meter or other work are made at the expense of the customer and shall provide electric service for a defined period, usually less than one (1) year ("Temporary Service"). Temporary Service, such as for construction purposes or exhibits of short duration, etc. shall be installed and removed at the Applicant's/Customer's expense. The Company shall provide the Temporary Service upon application from an Applicant/Customer. The Company shall provide the Temporary Service, provided that the Applicant/Customer reimburses the Company for all costs of installing and removing the service installation, including both material and labor, less the salvage recovered from all materials and equipment removed after termination of service. In all such cases, the Applicant/Customer shall make an advance payment to the Company sufficient to cover the estimated charges for installation and removal of the Temporary Service.

For Temporary Service for residential single-unit house construction where both the temporary Service Line and meter can be transferred to the completed building, the Temporary Service shall be provided by the Company upon the Applicant's/Customer's payment of the Company's estimated costs to provide this service.

c. Relocation of, or Modification to, Company Facilities; Service Interruptions

If as a result of a Line Extension or any other request that results in an expansion of the Company's facilities, an increase in the Company's facilities, construction of a system upgrade or any other change to or the modification of the Company's electric system, the Applicant/Customer shall pay all costs for such work as specified in this Rule 4.

GENERAL RULES AND REGULATIONS

4. Extension of Company Facilities: System Upgrades (continued)

Company Obligations

The Company shall remove, relocate or change the Company's facilities or temporarily interrupt service to a Customer's premises, upon the Customer's request, where such removal, relocation, change or interruption is acceptable to the Company.

(1) Pole Removal or Relocation for Residential Customers

The Company shall provide the Residential Customer with an estimate of the costs of removing, relocating, changing or interrupting the Customer's service, and the Residential Customer shall pay that amount to the Company prior to performing the work.

The Company shall bill the Residential Customer based upon the Contractor Costs and/or Direct Labor and Direct Material Costs associated with the removal, relocation or change of distribution facilities or interruption, less an amount equal to any maintenance expenses avoided as a result of such work.

(2) Relocation of, or Modification to, Company Facilities for Non-Residential Customers

When requested or required by the action of a customer or a third party, relocation of Company facilities, except those covered under Section a of this Rule, the Company may request a Non-Residential Customer or other person or entity to pay to the Company in advance the estimated cost to perform such work. The Company shall bill Non-Residential Customers or other person or entity the total cost of the work, including the total direct and indirect costs.

Customer Obligations

A Customer desiring the removal, relocation or change of Company facilities or interruption shall submit a request to the Company.

The Company may accept or reject said request in its sole and exclusive discretion. If the Company accepts said request, the Customer shall pay in advance the Company's total estimated cost for any Customer requested temporary interruption in the Customer's service due to construction, maintenance or other activities.

All Customers or other parties that request the removal, relocation or change of Company facilities shall furnish, without expense to the Company, satisfactory and acceptable to the Company rights-of-way, easements and/or permits for the construction, maintenance and operation of the relocated facilities.

GENERAL RULES AND REGULATIONS

4. Extension of Company Facilities: System Upgrades (continued)

Non-Residential Property Owner

A non-residential property owner shall not be relieved or excused from paying all costs associated with the relocation or modification of the Company's facilities or temporarily interrupt electric service to a Non-Residential Customer's property under this Rule 4(c) if such relocation or modification of Company facilities or temporary service interruption is the result of any order, rule, regulation or other direction to said property owner from any governmental or public authority.

5. Taxes on Applicant/Customer Advances

Any Applicant/Customer advance or other like amount received from an Applicant/Customer under this Tariff, under any contract executed under this Tariff or any other prior tariff shall constitute taxable income to the Company as defined by the Internal Revenue Service and shall be increased to include a payment by the Applicant/Customer equal to the applicable taxes. Such payment for taxes associated with such Applicant/Customer advance shall provide for the effect of current tax obligations offset by the present value of future tax deductions associated with the facility(ies) to be provided by the Company. The discount rate to be used for present value calculations shall be the Company's Allowance for Funds Used During Construction ("AFUDC") rate adjusted to a net of tax basis. Payments for taxes associated with Applicant/Customer advances shall not be discounted since any refunds of Applicant/Customer advances shall include a pro rata refund of amounts previously collected for applicable taxes.

6. Proof of Inspection

The Company will not connect or furnish electric service to or for completed construction, addition, alteration, repair of a building, electric service upgrade or electric service disconnected for greater than twelve months unless a written certificate of approval, satisfactory to the Company, has been received from a competent inspection agency authorized to perform this service in the specific locality in which service is to be provided.

GENERAL RULES AND REGULATIONS

7. Wiring, Apparatus and Inspection

Company Obligations

The Company shall install and maintain the transformers and Service Lines it deems necessary to provide for secondary service, unless specified otherwise in an applicable, valid and binding agreement. All equipment/facilities supplied by the Company shall remain its exclusive property and may be removed, in the Company's sole discretion, after termination of service for whatever cause.

The Company shall extend only one service lateral to a Customer's premises and install one (1) meter except where, in the Company's sole judgment, special conditions warrant the installation of additional facilities. Any type of service supplied by the Company to the same Customer at other points of delivery shall be metered and billed separately.

The Company shall repair and maintain any facilities/property it has installed on a Customer's premises. However, the Customer shall pay the full cost of inspection, repairs and/or replacement of all such facilities/property that may be damaged due to a Customer's negligence. No one shall break any seals or perform any work on any Company facilities including, but not limited to, meters without first receiving the Company's consent and approval.

Applicant/Customer Obligations

Electric service installations shall be in accordance with the National Electrical Code, and all applicable local, state and federal codes, statutes and regulations, except as modified by the Company's then-applicable handbooks, booklets or other documents covering such installations, as they may be amended by the Company from time to time. A copy of the Company's requirements for electric service installations is available on the Company's website. The Company shall not be responsible for any injury or damage which may result from defects in wiring or devices on the customer's premises, provided, however, the Company may, without the assumption of any liability, connect a Customer's installation upon the filing of a proper application for inspection with the authority having jurisdiction, specifically reserving the right to disconnect said service if the said installation, on final inspection, proves defective and the customer, after reasonable notice, shall fail or refuse to rectify the said defects. If, on existing installations, there is reasonable doubt as to the safety of existing electrical equipment or wiring, the Company shall require, as a condition to furnishing service, that the service be inspected and approved by a qualified inspector in accordance with the National Electrical Code.

GENERAL RULES AND REGULATIONS

7. Wiring, Apparatus and Inspection (continued)

In the event that the Company is required by any state, federal or local governmental or public authority to place or relocate all or any portion of its facilities, including, but not limited to, mains, wires or services, poles or underground feeders, the Applicant/Customer shall, without cost or expense to the Company, change the location of the Applicant's/Customer's point of delivery to a point specified by the Company.

Upon the Company designating a point of delivery at which its service line will terminate, the Applicant/Customer shall provide, at its sole cost and expense, a place suitable to the Company for the installation of metering and all other electric facilities needed for the supply of electric energy by the Company or an EGS. Meters shall be located on the outside wall of a building as near as possible to the service entrance or under certain circumstances, when approved by the Company, inside of a building.

The Company may refuse to connect with any Applicant's/Customer's installation or to make additions or alterations to the Company's service connection when such installation is not in accordance with the National Electrical Code, and all applicable local, state and federal codes, statutes and regulations, and where a certificate approving such installations, additions or alterations has not been issued by (i) an electrical inspection authority contained on a list of such authorities maintained by the Pennsylvania Department of Labor and Industry or (ii) any city or county inspection entity having exclusive authority to make electrical inspections in that area.

When a Customer's facilities or use of equipment having operating characteristics that adversely affects or has the potential to adversely affect, in the Company's sole judgment, the Company's electric system, the Customer shall take corrective action at its sole expense as may be directed by the Company. Unless corrective action is taken, the Company is under no obligation to serve or to continue to serve such Customers.

Each Applicant/Customer shall provide to the Company such service information described in Rule 1 of this Tariff. The Applicant/Customer shall be responsible and liable to the Company for any damages resulting from the Customer's failure to provide such service information.

The Company will require the Customer to maintain a Power Factor in the range of 85% (lagging) to 100% for secondary, primary and sub transmission service and 97% (lagging) to 99% (leading) for transmission service, coincident with the Customer's maximum monthly peak demand and to provide, at the Customer's expense, any corrective equipment necessary in order to do so. The Company may inspect the Customer's installed equipment and/or place instruments on the premises of the Customer in order to determine compliance with this requirement, as deemed appropriate by the Company. The Company may charge the Customer the Company's installation cost incurred for corrective devices necessary for compliance with this provision. The Company is under no obligation to serve, or to continue to serve, a Customer who does not maintain a Power Factor consistent with the parameters set forth in this provision.

GENERAL RULES AND REGULATIONS

8. Metering

Company Obligations

The Company owns, maintains, installs and operates a variety of meters, and related equipment designed to measure and record Customers' consumption and usage of all services provided under this Tariff. The Company may, in its sole and exclusive discretion, install such meters and related equipment it deems reasonable and appropriate to provide service to Customers under this Tariff. The Company may, in its sole and exclusive discretion, install such special metering equipment as may be requested by a Customer, subject to the Customer paying all of the Company's incremental material, labor, overheads and administrative and general expenses relating to such facilities. Where additional metering services and the associated costs for the additional metering services are contained within this Tariff, those costs shall also be applicable.

The Company shall conduct inspections and tests of its meters in accordance with prudent electric practices and as otherwise prescribed by all applicable Commission regulations.

The Company's grandfathered advanced meters, meter-related devices or networks are contained in the Pennsylvania Public Utility Commission's Advanced Meter Catalog.

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GENERAL RULES AND REGULATIONS

8. Metering (continued)

Customer Obligations

The Customer shall install metering equipment, other than meters, in accordance with the requirements specified by the Company as amended from time to time.

Any Customer requesting a test of its meter(s) shall pay such fee(s) as established or approved from time to time by the Commission. If a tested meter does not meet Commission accuracy standards, the fee shall be returned to the Customer and the meter shall be repaired or replaced.

If requested by a Customer or Customer's designated agent, the Company may elect to supply near real time communication of raw data directly from the meter in a format not provided from the Company's standard metering equipment. All costs for providing near real time communication of raw data directly from the meter in a format not provided by the Company's standard metering equipment shall be paid by the Customer. If a Customer's, or Customer's designated agent subsequent consumption of kilowatts, kilovars and/or kilowatt- hours increases as a result of interruptions in the supply of raw data in any format due to, among other things, power outages or equipment failure which prevents the supply of raw data in any format, the Company shall not be responsible or liable, in damages or otherwise, for resulting increases in the Customer's bill.

If requested by a Customer, the Company may elect to provide metering to a service location other than what is presently installed or otherwise proposed to be installed by the Company at that location. All costs for special metering facilities provided by the Company, including, but not limited to, all material, labor, overheads and administrative and general expenses, shall be billed to and paid by the Customer.

The Company owns and installs the appropriate metering, along with an available metering communication technology, necessary to bill the Customer according to tariff provisions. Where the selected metering utilizes a communication technology not enabled by smart metering, the Customer is responsible for providing the communication link per the Company's specifications or shall pay the Company any and all expenses for providing communications.

BILLING CONSIDERATIONS

9. Access to Customer Premises

The Company shall have the right to construct, operate and/or maintain any and all facilities it deems necessary to render electric service (including, but not limited to, billing and meter reading) to the Customer upon, over, across and/or under lands owned or controlled by the Customer. Each Customer shall grant the Company's employees or agents access to their premises at all reasonable times for any and all purposes relating to the supply of electric energy including, but not limited to, reading meters, testing or inspecting the Customer's wiring and connected load, repairing, removing or exchanging any or all equipment belonging to the Company, and for the purpose of removing the Company's property and/or facilities upon the termination of any applicable contract or the discontinuance of service from whatever cause.

GENERAL RULES AND REGULATIONS

10. Meter Reading and Rendering of Bills

a. Meter Reading

(1) Meters shall be read and bills for service shall be rendered monthly by the Company based upon its meter reading and billing schedule, except as otherwise provided in this Tariff. The Company reserves the right to read meters in all or any part of its service area on bi-monthly schedules for residential customers consistent with Chapter 56 of the Commission's regulations, and quarterly for other rate classes, and to render standard bills for the recorded use of service based upon the time interval between meter readings. In addition, the Company may elect to read meters in all or any part of its service area less frequently than on a quarterly schedule and to render standard bills for the recorded use of service based upon the time interval between meter readings for (i) General Service Customers with constant use patterns such as, but not limited to, billboards, traffic signals, and pumps, and (ii) Seasonal Customers such as, but not limited to, camps and cottages.

(2) At a Customer's request, not more than one (1) time per calendar year, the Company shall provide at no cost to the Customer, the Customer's historical billing data for the most recent twelve (12) months for which such data is available. If a Customer requests billing data (i) for a period earlier than the most recent twelve (12) months for which the data is available or (ii) in greater detail than normally maintained by the Company and provided to Customers, the Company may provide such additional data to the Customer, reserving the right to charge Customers an additional amount for historical billing beyond the most recent twelve (12) months to offset the costs of providing the service.

b. Rendering of Bills

(1) Estimated Bills

When meters are read on other than a monthly schedule, the Company may render estimated monthly bills to Customers for the periods when meter readings are not obtained, and such bills shall be due and payable by each Customer upon presentation by the Company, subject to the Company's standard payment terms.

The Company will accept Customer-supplied meter readings in lieu of an estimated meter reading by telephone or through the Company's internet website. If the Customer-supplied reading is received by the Company within the timeframe prescribed on the customer's monthly bill, the charges for such month will be computed from the Customer-supplied meter reading instead of by estimate. The Company will adjust estimates of bills for changes in conditions of which it has been notified in advance by a Customer.

GENERAL RULES AND REGULATIONS

10. Meter Reading and Rendering of Bills (continued)

When interim monthly bills are not rendered by the Company, a Customer, at its option, may voluntarily pay the Company its own estimate of an interim monthly bill, and such payment shall be shown by the Company as a credit on the next standard bill rendered to that Customer.

In the event the Company is unable to gain access to the meter location to obtain readings, it may, at its option, estimate the amount of electric service supplied based upon the Customer's past usage or, if no prior Customer usage is available, the past usage at the service location, and render an appropriate bill, which shall be paid in accordance with the Company's payment terms specified in this Tariff. Any bills covering subsequent meter readings shall reflect any adjustment due to under- or over-estimation, or any unusual circumstances known to have affected the quantity of service used by the Customer or consumed at the premises.

The Company shall bill a Customer for energy used when, during any current or prior periods, a Customer's meter fails to correctly register the amount of electricity consumed. The amount of the bill or adjustments to prior bills shall be estimated by the Company, giving due consideration to the amount of use for the periods preceding and subsequent to such defective registration(s) by the meter.

(2) Summary Billing

Upon a Customer's request and the Company's approval, a Customer with multiple accounts may receive Summary Billing. Summary Billing may be permitted by the Company in those cases where read and due dates of the multiple accounts allow for Summary Billing without adversely affecting the timely payment of bills and where Summary Billing does not have an adverse financial impact on the Company. The Company may charge Customers an additional amount for Summary Billing to offset any actual or potential adverse financial impact on the Company. A single due date for accounts that are summary billed shall be established by the Company and provided to the Customer. Summary Billing shall not commence unless and until the Customer agrees to the due date established for such Summary Billing.

(3) Special Billing

The Company shall consider all requests from Customers to deviate from the Company's standard billing practices and procedures ("Special Billing"), including those described in this Tariff. The Company may agree to provide Special Billing to a Customer, subject to such terms and conditions as the Company may prescribe including, but not limited to, payment by the Customer of all costs associated with the Company providing such Special Billing.

GENERAL RULES AND REGULATIONS

10. Meter Reading and Rendering of Bills (continued)

(4) Equal Payment Plan

The Equal Payment Plan (EPP) for Residential Customers is designed to make monthly payments consistent throughout an entire year, leveling out seasonal highs and lows. At the request of a Delivery Service Residential Customer, the Company shall estimate the Customer's Delivery Service Charges for a twelve (12) month period. The EPP is calculated by adding the total of the dollars invoiced for, at a minimum, the previous 355 days. This amount is divided by the number of days in the twelve-month invoice history, the result of which is then multiplied by 30.4. These amounts are reviewed every three months. Customer's EPP payment amounts are adjusted if the actual cost of service is lower or higher than the monthly estimated amount where: the percent difference is greater than or equal to 25% OR the dollar difference is greater than or equal to $10. The review process occurs automatically during the invoice process in the appropriate month. If the review results in a change of the EPP amount, the information will be placed on the invoice advising the customer of the new amount and the next month's invoice will reflect the new amount. During the twelfth month, the anniversary bill will be presented. An information box will be placed on the invoice advising the Customer of the new amount. The Customer is responsible for the current EPP charge plus the difference in the EPP plan. A resulting reconciliation amount exceeding One-Hundred Dollars ($100.00) will be amortized consistent with applicable regulations upon request of the Customer. If a credit exists at the true-up month, it will be cleared against the current month amount. If a Customer fails to pay an outstanding bill by the time its next monthly bill is rendered, the Company may terminate that Customer's Equal Payment Plan arrangements.

GENERAL RULES AND REGULATIONS

10. Meter Reading and Rendering of Bills (continued)

The Company shall make available the Equal Payment Plan for Default Service Charges and Delivery Service Charges for Federal Department of Housing and Urban Development ("HUD") financed housing during the time that such housing is either owned by HUD or subject to a first mortgage held or guaranteed by that agency which is (i) master metered and (ii) has electrically heated multi-family dwelling units. All provisions specified in this Rule 10b(4) for Equal Payment Plans for Default Service and Delivery Service Residential Customers shall apply to such housing.

(5) Combined Billing

Residential Customers with both metered Residential Service and private Outdoor Lighting Service may request to receive Combined Billing from the Company for the two services.

Combined Billing for Non-Residential Customers shall be restricted as stated in the applicable provisions of this Tariff.

(6) Consolidated Billing

A Delivery Service Customer that has contracted with an EGS shall receive Consolidated Billing from the Company unless the Customer requests bills only for Delivery Service Charges.

(7) Minimum Charge

Each Rate Schedule of this Tariff applicable to Residential and Non-Residential Customers shall specify the Minimum Charge applicable to all service and Customers taking service under such Rate Schedule.

(8) Transformer Losses Adjustment

The Company may, at its option, meter its service at Primary Voltage of Company- owned transformers or at the Secondary Voltage of Customer-owned transformers. In such cases, the applicable demand and energy charges shall be increased (in the case of metering at Secondary Voltage) or decreased (in the case of metering at Primary Voltage) by two and one-half percent (2.5%) to compensate for transformer losses. PSU Rate District is not subject to Transformer Loss Adjustment with their current transformer configuration.

GENERAL RULES AND REGULATIONS

10. Meter Reading and Rendering of Bills (continued)

(9) Power Factor/kilovar Billing

Billing for Power Factor or kilovars, whichever is applicable, shall be in accordance with the Customer's applicable Rate Schedule or other provisions of this Tariff. The Power Factor used for billing purposes shall be rounded to the next highest whole percent, unless otherwise stated in the Customer's applicable Rate Schedule or other provisions of this Tariff.

(10) Billing for Vandalism, Theft or Deception

In the event that the Company's meters or other equipment on the Customer's premises have been tampered or interfered with by any means whatsoever, resulting in improper or non-registration of service supplied, the Customer being supplied through such equipment shall pay to the Company the amount the Company estimates is due for service used but not registered on the Company's meter, and the cost of any repairs or replacements, inspections and investigations relating thereto including, but not limited to, all administrative expenses associated with the investigation(s) (e.g., Legal, Accounting/Billing, etc.). Under these circumstances, the Company may at its option terminate its service immediately and/or require the Customer to pay all costs correcting any and all unauthorized conditions at the premises. In the event service has been terminated under these circumstances it shall not be restored to the Customer's premises until: (i) the Customer has a certificate of compliance with the provisions of the National Electric Code and the regulations of the National Fire Protection Association has been issued by the municipal inspection bureau or by any Company-accepted inspection agency, (ii) the Customer has complied with all of the Company's requirements and (iii) the Customer pays the Company a reconnection fee and deposit.

In the event that a Customer knowingly and willfully obtained service for itself or for another by creating or reinforcing a false impression, statement or representation and fails to correct the same, the Company shall immediately correct the account information in question and issue an adjustment for all current or previous amounts. The Customer shall be required to show proof of identity and sign an agreement for payment of all electric service received, plus any and all costs and administrative expenses associated with any investigation(s) (i.e., Legal, Accounts/Billing, etc.) which shall be added to their account. The Customer shall have three (3) business days in which to provide proof of identity. The Company may terminate a Customer's electric service if the Customer fails to provide such proof of identity within the aforementioned time period.

(11) Billing Errors

When the Company provides billing for Competitive Energy Supply on behalf of an EGS, the Company shall not be responsible for billing errors resulting from incorrect price information received from an EGS.

GENERAL RULES AND REGULATIONS

11. Payment of Bills

Except as otherwise provided in the Tariff, bills for service shall be rendered monthly based upon the Company's read and billing schedule and are due and payable by the Customer to the Company upon presentation by the Company for service furnished during the preceding period.

Remittances mailed by the Customer for the amount(s) due shall be accepted by the Company as tendered within the period to avoid late payment charges if such payment is received by the Company no more than five (5) days after the due date of the bill.

These provisions shall also apply, as appropriate, to Customers receiving Consolidated Billing. However, it is limited to the Basic services portion of the consolidated bill. Basic services shall have the meaning as defined in 52 Pa. Code § 54.2. The applicability of this section is also subject to consumer protections ordered by the Commission.

a. Due Dates

For Residential Customers, bills are due and payable to the Company on or before twenty (20) days from the date of mailing of the bill to said Customer. Non-Residential Customers' bills are due and payable to the Company on or before fifteen (15) days from the date the bill is mailed to said Customer.

Upon the request of a Residential Customer sixty (60) years of age or older or a Residential Customer receiving Social Security or an equivalent monthly pension payment, the Company may extend the due date of such Customer's bill from twenty (20) days to thirty (30) days upon such verification of the Customer's eligibility for payments as the Company deems reasonably necessary.

The following shall be allowed thirty (30) days for payment of their bills at net rates (i) local governmental bodies (including school districts), (ii) the Commonwealth of Pennsylvania, and (iii) agencies of the Federal Government.

A Customer's failure to receive a bill shall not be construed or deemed, under any circumstances, to be a waiver of any of the provisions of this Tariff. A Customer's bill shall be overdue when not paid on or before the due date indicated in the bill.

b. Late Payment Charges

Late payment charges shall be applied to Default Service Charges, EGS charges that are subject to the Company's POR and Delivery Service Charges. The Company will apply late payment charges to EGS charges that are not subject to the Company's POR at the EGS's request when it is performing billing services for the EGS.

GENERAL RULES AND REGULATIONS

11. Payment of Bills (continued)

A Residential Customer's overdue bill shall be subject to a late payment charge of one and one-half percent (1.5%) interest per month on the overdue balance of the bill. A Non- Residential Customer's overdue bill shall be subject to a late payment charge of two percent (2.0%) interest per month on the overdue balance of the bill. Interest charges shall be calculated by the Company on the overdue portions of the bill and shall not be charged against any sum that falls due during a current billing period. At the Company's option, the interest per month associated with the late payment charge for Residential Customers may be reduced or eliminated in order to facilitate payment of bills under dispute.

c. Allocation of Payments

All payments made by or on behalf of a Customer shall be applied to a Customer's account in accordance with the Commission's payment posting rules and applicable Regulations including the Company's Electric Generation Supplier Coordination Tariff on file with the Commission.

d. Delinquent Accounts

A Customer's account is delinquent when not paid in full by the due date stated on the bill or otherwise agreed upon by the Customer and the Company. The Company shall pursue collections of outstanding residential delinquent account balances in accordance with applicable law and Commission regulations. Termination of service will occur only for non-payment of undisputed delinquent accounts associated with the Company's regulated charges, which shall include EGS charges subject to the Company's POR.

The Company will have the ability to terminate service to a Customer for the Customer's non-payment of EGS Basic Electric Supply charges incurred after January 1, 2011 in the same manner and to the same extent that the Company could terminate service to such a Customer for non-payment of EDC charges. Residential Customer's termination will be subject to the consumer protections included in Chapter 14 of the Public Utility Code, 66 Pa. C.S. § 1401, et. seq., and Chapters 55 and 56 of the Commission's regulations, 52 Pa. Code §§ 55.1 and 56.1 et. seq., and/or other applicable regulations as may change from time to time. The POR is only available as long as the Company is able to terminate service to Customers under Chapter 14 of the Public Utility Code, 66 Pa. C.S. § 1401, et. seq., and Chapters 55 and 56 of the Commission's regulations, 52 Pa. Code §§ 55.1 and 56.1 et. seq., and/or other applicable regulations as may change from time to time.

In the case of non-payment of a Customer's undisputed delinquent account applicable to the Company's charges, the Company may terminate its electric service and remove its equipment in accordance with applicable law and Commission regulations. The Company shall condition restoration of service on payment of EGS charges subject to the Company's POR.

GENERAL RULES AND REGULATIONS

11. Payment of Bills (continued)

A Residential Customer who has elected to receive Combined Billing for metered Residential Service and Outdoor Lighting Service shall be subject to 52 Pa. Code, Chapter 56 of the Commission's regulations and be treated as a single residential account.

e. Winter Termination – Determining Income Eligibility for Winter Termination

To determine if a Customer exceeds the 250% federal poverty level threshold, the Company will utilize financial information provided by the Customer. The Company may elect to send to the Customer an income verification form for completion and return.

12. Administrative Charges

a. Dishonorable Check Charges (C)

If a check or electronic transfer of funds received by the Company in payment of a Customer's account is returned unpaid or denied to the Company by the Customer's bank, a Fifteen Dollar ($15.00) charge for the returned check shall be added by the Company to the Customer's account and the Customer shall pay this amount to the Company in addition to all other applicable charges. (C)

b. Reconnect Charges

A Residential Customer who requests a disconnection and reconnection of service at the same location within a twelve (12) month period shall pay the Company a reconnect charge equivalent to the monthly minimum charge stated in the Customer's applicable Rate Schedule or other Tariff provision multiplied by the number of months between the disconnect and reconnect period, or the minimum reconnect charge stated in this Rule 12c, whichever is greater.

Every Residential Customer that requests a connection or a reconnection shall pay the Company a fee of Fifteen Dollars ($15.00). (C)

Every Non-Residential Customer shall pay the Company a reconnection fee/charge that is the higher of (i) the Residential Customer reconnect fees/charges specified in this Rule 12c or (ii) the Company's actual cost for reconnection of that particular Non- Residential Customer.

(C) Change

GENERAL RULES AND REGULATIONS

13. Determination of Demand

A Customer's active and/or reactive demand (if applicable) shall be measured by a meter acceptable to the Company registering the rate of energy flow and reactive energy flow during a specified time interval during each billing period. If, for any reason, the Company is unable to supply the Customer kilowatt or kilovar meters, the Company may, at its option, determine the Customer's use by means of periodic kilowatt or kilovar measurements or estimates.

INDIVIDUALIZED SERVICES

14. Individualized Contracts

The Company, at its sole discretion, may enter into an Individualized Contract with a Non- Residential Applicant/Customer. If requested by the Company, the Non-Residential Applicant/Customer shall provide to the Company, or at the Company's option, to an agent representing the Company, all information and records necessary to evaluate the request for an Individualized Contract. All costs billed by the agent to the Company shall be paid by and the responsibility of the Non-Residential Applicant/Customer.

The terms and conditions of Delivery Service in each Individualized Contract shall be as mutually agreed upon between the Company and the Non-Residential Applicant/Customer. When fully executed, the Company may, in its sole discretion, request Commission approval thereof. The effective date of an Individualized Contract, filed with the Commission, shall be no less than ninety (90) days after the date of its filing with the Commission. The rates for each Individualized Contract shall be (i) established mutually by the Company and Non- Residential Applicant/Customer on a case-by-case basis and (ii) designed to recover at a minimum all of the Company's appropriate incremental costs of the service and a contribution to its fixed costs.

The Individualized Contract shall contain all service terms and conditions and the rates and charges to be paid for service rendered.

The Individualized Contract may be terminated by the Company if an eligible Non- Residential Customer's bills are not paid when due as specified in this Tariff.

GENERAL RULES AND REGULATIONS

14. Individualized Contracts (continued)

In the event that any Individualized Contract is terminated by the Company or Non- Residential Applicant/Customer under the conditions specified in the contract, the Non- Residential Applicant/Customer shall subsequently be eligible for service under the standard Tariff Rate Schedule for which it qualifies.

The Company may modify or discontinue the provisions of this Rule 14 at any time, subject to any orders of the Commission. Unless otherwise ordered by the Commission, any Individualized Contracts in effect prior to any such modification or discontinuance of this Rule 14 shall remain in effect under the term and conditions specified in the applicable contract.

All applicable riders are chargeable to a Customer with an Individualized Contract and will be calculated and billed to the Customer using the same formula that would otherwise be applied under the Customer's applicable standard tariff rate schedule.

15. Company Facilities, Services and Products

The Company may furnish, at its sole discretion and upon an Applicant's/Customer's request, special, substitute, emergency repairs or additional facilities, services or products to such Applicant/Customer. When the Company provides facilities, services or products not normally supplied to an Applicant/Customer, or when the estimated or actual cost of such individualized, substitute, or additional facilities, services or products exceeds the estimated costs of the standard facilities, services or products that normally would be supplied by the Company without special charge, the Company may require the Applicant/Customer to enter into special agreement(s) ("Specialized Contracts") and may establish minimum charges and facilities charges. The Company may offer to Customers additional services or products that may be applicable to more than one Customer. At a minimum, charges under this Rule 15 shall be established by the Company on a case-by-case basis and shall be sufficient to recover all of its appropriate incremental costs of the service and a contribution to its fixed costs.

The Company may modify or discontinue the provisions of this Rule 15 at any time, subject to any Commission orders. Unless otherwise ordered by the Commission, any Specialized Contracts in effect prior to any such modification or discontinuance of this Rule 15 shall remain in effect under the term and conditions specified in the contract.

GENERAL RULES AND REGULATIONS

16. Auxiliary Power Sources and Readiness to Serve

Service to a Customer, any part of whose electric requirements are provided by other than Company-owned facilities, and where the Company supply can be substituted for that of the Customer, will be supplied only under the provisions of this rule.

The maximum demand in kilowatt and power factor which the Company is obligated to supply shall be determined by agreement between Customer and Company.

In case the maximum demand in kilovolt-amperes which the Company is obligated to supply is less than the Customer's maximum demand as estimated by the Company, the Company may require the Customer to limit his demand to the load which the Company is obligated to supply by means of a load limiter to be furnished, installed, and maintained by the Customer, approved, set, and sealed by the Company.

The Customer shall not at any instant operate any source of supply in parallel with the Company's service without written permission from the Company.

Monthly billing will be under the provisions of the rates in conjunction with which this rule is employed.

The Customer shall reimburse the Company for all loss or damage sustained by the Company as a result of the Customer's use of the Company's service under the provisions of this rule.

17. Interconnection, Safety & Reliability Requirements

In order to assure the integrity and safe operation of the Company’s system and to permit the continuation of reliable service to other Customers, the following requirements and standards apply to all types of Generating Facilities, including customer owned generation, desiring to interconnect with the Company’s system.

All generation operations shall be performed in a safe, reasonable and competent manner in accordance with prudent electric practices in order to, among other things, preserve and protect the Company’s electric system.

All Generating Facilities shall submit a written application to the Company for acceptance of interconnected operation of their facilities with the Company’s system prior to engaging in such interconnected operations. The Company may require, among other things, the following as part of any application submitted by an Applicant/Customer for service under this Rule 17:

a. Plans, specifications and location of the proposed installation.

b. Single line diagrams and details of the proposed protection schemes.

GENERAL RULES AND REGULATIONS

17. Interconnection, Safety & Reliability Requirements (continued)

c. Instruction manuals for all protective components.

d. Component specifications and internal wiring diagrams of protective components, if not provided in instruction manuals.

e. Generator data required to analyze fault contributions and load current flows including, but not limited to, equivalent impedances, time constants and harmonic distortions.

f. The rating of all protective equipment if not provided in instruction manuals.

g. All such other information that may be required by the Company.

Paralleling Customer generation with the Company's system shall be permitted only upon the written consent of the Company.

EMERGENCY CONDITIONS

18. Load Control

Whenever the demands for electric power on all or part of the Company's system exceed or threaten to exceed the capacity then actually and lawfully available to supply such demands, or whenever system instability or cascading outages could result from actual or expected transmission overloads or other contingencies, or whenever such conditions exist in the system of another public utility or PJM control area with which the Company's system is interconnected and cause a reduction in the capacity available to the Company from that source or threaten the integrity of the Company's system or when communicated by PJM per established policies and standards, a load emergency situation exists. In such case(s), the Company shall take such reasonable steps as the time available permits or as directed by PJM to bring the demands within the then-available capacity or otherwise control load. Such steps shall include, but shall not be limited to, reduction or interruption of service to one or more Customers, in accordance with the Company's procedures for controlling load.

GENERAL RULES AND REGULATIONS

19. Energy Conservation

Whenever events occur which actually result or, in the judgment of the Company or PJM, threaten to result in a restriction of the fuel supplies available to generators that supply energy to the PJM markets, such that the amount of electric energy which the Company is able to supply is or shall be adversely affected, an emergency energy conservation situation exists.

In the event of an emergency energy conservation situation, the Company shall take such reasonable measures as it believes necessary and proper to conserve available fuel supplies. Such measures may include, but shall not be limited to, reduction, interruption, or suspension of electric service to one or more of its Customers or classes of Customers in accordance with the Company's procedures for emergency energy conservation.

MISCELLANEOUS PROVISIONS

20. Discontinuance

The Company may terminate any service provided under this Tariff and remove its equipment on (i) required notice in case of a Customer's non-payment of a delinquent bill or a violation of the provisions of this Tariff or (ii), without notice, in situations which endanger or may endanger the safety of any person or property or may prove harmful to the Company's energy delivery system. Failure by the Company at any time to exercise its rights shall not be deemed a waiver thereof. Termination of service will occur for non- payment of undisputed delinquent bills associated with the Company's regulated charges, which shall include EGS charges subject to the Company's POR.

For Residential Customers, the Company may terminate service under any of the following circumstances (i) unauthorized use of the service delivered on or about the affected dwelling (ii) fraud or material misrepresentation of the Customer's identity for purpose of obtaining service (iii) tampering with the Company's meters or other equipment (iv) violating the Tariff provisions in a manner that endangers the safety of a person or the integrity or operation of the Company's facilities.

Where a Residential Customer has elected to receive Combined Billing for metered Residential Service and Outdoor Lighting Service, both services shall be subject to the Commission's Standards and Billing Practices for Residential Utility Service, 52 Pa. Code, Chapter 56, as a single residential account for all purposes including, but not limited to, discontinuance of service.

The Company may discontinue the supply of service to a particular Customer to the extent (and as may be) required to comply with any governmental rule, regulation, statute, order or directive. Verbal or written orders of police, fire, public health or similar officers, given in the performance of their duties, shall also permit the discontinuance of service under this Rule 20.

GENERAL RULES AND REGULATIONS

20. Discontinuance (continued)

The Company may at any other time suspend the supply of electrical energy to any Customer for the purpose of making repairs, changes or improvements on any part of its system. When such suspension is planned in advance, prior notice of the cause and expected duration of the suspension shall be given to the extent practicable to Customers who may be affected.

21. Service Continuity: Limitation on Liability for Service Interruptions and Variations

The Customer, by accepting service from the Company, assumes responsibility for the safety and adequacy of the wiring and equipment installed by the Customer. The Customer agrees to indemnify and save harmless the Company from any liability which may arise as a result of the presence or use of the Company's electric service or property, defects in wiring or devices on the Customer's premises, or the Customer's failure to comply with the National Electrical Code.

The Company does not guarantee a continuous, uninterrupted, or regular supply of electric service. The Company may, without liability, interrupt or limit the supply of electric service for the purpose of making repairs, changes, or improvements in any part of its system for the general good of the service or the safety of the public or for the purpose of preventing or limiting any actual or threatened instability or disturbance of the system. The Company shall not be liable for any damages due to accident, strike, storm, lightning, riot, fire, flood, legal process, state or municipal interference, or any other cause beyond the Company's control.

In all other circumstances, unless caused by the willful and/or wanton misconduct of the Company, the liability of the Company to Customers or third parties for all injuries and damages, direct or consequential, including damage to computers and other electronic equipment and appliances, or loss of business, profit or production caused by variations or interruptions in electric supply, high or low voltage, spikes, surges, single phasing, phase failure or reversal, stray voltage, neutral to earth voltage, equipment failure or malfunction, response time to electric outages or emergencies, or the non-functioning or malfunctioning of street lights or traffic control signals and devices shall be limited to Five Hundred Dollars ($500) for residential customers and Two Thousand Dollars ($2,000) for commercial and industrial customers. In no case shall the Company's aggregate liability for multiple claims arising from a single alleged negligent act, incident, event, or omission exceed Two Hundred Thousand ($200,000). The Company's actions that are in conformance with electric system design, the National Electrical Safety Code, or electric industry operation practices shall be conclusively deemed not to be negligent. A variety of protective devices and alternate power supply equipment that may prevent or limit such damages are available. Due to the sensitive nature of computers and other electronically controlled equipment, the Customer, especially three-phase Customers, should provide protection against variations in supply.

To the extent applicable under the Uniform Commercial Code or on any theory of contract or products liability, the Company disclaims and shall not be liable to any Customer or third party for any claims involving and including, but not limited to, strict products liability, breach of contract, and breach of actual or implied warranties of merchantability or fitness for an intended purpose.

GENERAL RULES AND REGULATIONS

21. Service Continuity: Limitation on Liability for Service Interruptions and Variations (continued)

If the Company becomes liable under Section 2806(g) or 2809(c) of the Public Utility Code, 66 Pa. C.S. §§ 2806(g) and 2809(f), for Pennsylvania state taxes not paid by an Electric Generation Supplier (EGS), the non-compliant EGS shall indemnify the Company for the amount of additional state tax liability imposed upon the Company by the Pennsylvania Department of Revenue due to the failure of the EGS to pay or remit to the Commonwealth the tax imposed on its gross receipts under Section 1101 of the Tax Report Code of 1971 or Chapter 28 of Title 66.

22. Transfer of Electric Generation Supplier

The Company shall change a Customer's EGS in accordance with 52 Pa. Code Chapter 57, Subchapter M, "Standards for Changing a Customer's Electricity Generation Supplier." Pursuant to the Commission's Rulemaking to Amend the Provisions of 52 Pa. Code, Chapter 57 Regulations Regarding Standards for Changing a Customer's Electricity Generation Supplier, at Docket No. L-2014-2409383, changes in a Customer's EGS shall be effective within three (3) business days after the enrollment request is processed, regardless of whether the meter reading is actual or estimated.

23. Electric Vehicle Charging

Electric vehicle charging at third-party owned electric vehicle charging stations shall not be considered resale of electricity as described in 66 Pa. C.S. § 1313. A third-party owned electric vehicle charging station is defined as a charging station owned by a third party open to the public for the sole purpose of electric vehicle charging. An electric vehicle is defined as any vehicle licensed to operate on public roadways that is propelled in whole or in part by electric energy stored on-board for the purpose of propulsion. Types of electric vehicles include, but are not limited to, plug-in hybrid electric vehicles and battery electric vehicles. Electric vehicle charging stations shall be constructed in accordance with the National Electrical Code and the Company's service installation policies. The station must be designed to protect against back flow of electricity to the Company's electrical distribution circuit as required by Company rules. The Customer, who may be either the owner or the host of the third-party owned electric vehicle charging station, shall notify the Company at least one hundred twenty (120) days in advance of the planned installation date and may be required to install metering for the station as determined by the Company. The Customer shall be responsible for all applicable Tariff rates, fees and charges.

RATE SCHEDULES

RATE RS
RESIDENTIAL SERVICE

AVAILABILITY:

Met-Ed and Penelec

This Rate is available to Residential Customers using the Company's standard, single-phase service through a single meter including not more than 2,000 watts of non-residential connected load served through the same meter.

Penn Power

Available for Residential Service using the Company's standard, single-phase service, to installations served through one meter for each family unit in a residence or apartment. When service is used through the same meter for both residential and commercial purposes the General Service rate schedule shall apply.

West Penn

Available for single-phase service to a single-family residence served through one meter. Combination residential and commercial service may be taken on this Rate when the entire service is taken through one meter and the total commercial connected load does not necessitate upgrade of service facilities. This Rate is available for single-phase service to farms when supplied along with service for the residence through one meter.

GENERAL MONTHLY CHARGES:

The Distribution Charges are applicable to Delivery Service Customers:

Rate District	Met-Ed	Penelec	Penn Power	West Penn	
Customer Charge	$14.50	$14.50	$14.50	$11.50	(I)
Per kWh for all kWh	6.194 cents per kWh	7.636 cents per kWh	6.446 cents per kWh	4.747 cents per kWh	(I)

RIDERS:

The Riders included in this Tariff that apply to this Rate Schedule are listed in the Rider Matrix on page 181.

DEFAULT SERVICE CHARGES:

For Customers receiving Default Service from the Company, the Price to Compare Default Service Rate Rider, Residential Customer Class rate applies.

(I) Increase

RATE SCHEDULES, RATE RS (continued)

MINIMUM CHARGE:

The monthly Minimum Charge shall be the applicable Rate District Customer Charge listed in the General Monthly Charges section of this rate schedule plus distribution energy charges and charges related to applicable riders.

PAYMENT TERMS:

As per Rule 11, Payment of Bills.

EQUAL PAYMENT PLAN:

As per Rule 10b(4), Equal Payment Plan.

SPECIAL MONTHLY CHARGES FOR LOADS IN EXCESS OF 25 KILOWATTS:

The Company shall install a suitable demand meter to determine the maximum 15-minute integrated demand when (i) a Customer's service requires the installation of an individual transformer, (ii) a Customer's total monthly consumption exceeds 10,000 kilowatt-hours for two (2) consecutive months, or (iii) when the Customer's service entrance requirements exceed 600 amperes.

If the demand so determined under this provision exceeds twenty-five (25) kilowatts, a monthly distribution demand charge, as outlined in the chart below, per kW for all kW shall apply to such excess as set forth in this provision, in addition to the General Monthly Charges. In no event shall the demand charge be based upon less than seventy-five percent (75%) of the highest excess demand during the preceding eleven (11) months.

Rate District	Met-Ed	Penelec	Penn Power	West Penn
Demand Charge	$3.51 per kW	$3.68 per kW	$2.68 per kW	$3.43 per Kw

(I)

GENERAL PROVISIONS:

	General Provision Matrix							
	A (1)	A (2)	A (3)	B (1)	B (2)	B (3)	C	D
Met-Ed	X			X				
Penelec		X						
Penn Power					X		X	
West Penn			X			X		X

(I) Increase

RATE SCHEDULES, RATE RS (continued)

A. SERVICE TO EXISTING STRUCTURES CONVERTED FOR MULTIPLE OCCUPANCY:

(1) May be supplied through a single meter at the Company's option provided that the Company's prior consent has been obtained. This provision shall be limited to no more than eight (8) apartments or dwelling units continually served as such prior to September 18, 1978 and no more than two (2) apartments or dwelling units after September 18, 1978.

(2) May be supplied through a single meter provided that the Company's prior consent has been obtained. This provision shall be limited to no more than five (5) apartments or dwelling units continually served as such prior to January 27, 1979.

(3) When two or more residential units up to a maximum of five units are supplied through a single meter, each shall be classed as a single-family residence, and the above appropriate Monthly Rate shall apply to each.

B. RESIDENTIAL FARM CUSTOMERS:

(1) Customers using the Company's service to a farm residence for residential purposes and, at the Customer's option, using such service for associated incidental "general farm uses" (including milk production) outside the dwelling unit shall be considered Residential Farm Customers. Where the Company has made a commitment to existing Customers prior to January 13, 1986, electric service through the farm residence meter may be used for "specialized farm operations" such as broiler raising, egg-laying houses, hatcheries, mushroom growing, greenhouses and similar specialized operations which produce items for sale or produce items for others on a contract basis. Those Customers who choose an EGS and then return to the Company for their energy supply shall be billed under the appropriate General Service Rate. Electric service used in storing, processing, preparing or distributing products not raised on that farm shall not be considered as Residential Service and shall be separately metered and billed on the applicable Rate GS Rate Schedules.

(2) This rate schedule shall also apply for service to a farm for residential purposes and the usual farm uses outside the dwelling unit, but not if the use extends to operations of a commercial nature, such as stores, restaurants, gasoline stations, automobile service stations, repair shops or any other nonfarming operation. Where a portion of the farm is used in the processing, preparing or distribution of products not raised on that farm, or for a hatchery, dairy, greenhouse or any other specialized operation, unless such operation is incidental to the usual residential and farm uses, the customer may, at his option, provide separate circuits so that the service used in that portion may be metered and billed separately under the applicable schedule. If such separate circuits are not provided, the entire service will be billed under the General Service rate schedule. Additional dwelling units on the farm shall be metered separately or shall be supplied under the terms of this rate schedule which provide that for multifamily installations the energy blocks shall be multiplied by the number of family units served.

(3) This schedule is available for single-phase service to farms when supplied along with service for the residence through one meter.

RATE SCHEDULES, RATE RS (continued)

C. MULTIPLE METERING: Certain residential usage may be separately metered as a result of legal requirements (e.g., Act 54 of 1993) but not be associated with a family unit (e.g., common furnace in multiple family dwelling). In such instances the usage may be considered as residential service for billing purposes. Additional residential service that, due to wiring restrictions, requires a separately metered service and is located on the same property as the residential customer's dwelling unit but is not associated with a family unit (e.g., detached garage) may also be considered as residential service for billing purposes.

D. COMPENSATING FOR TRANSMISSION AND DISTRIBUTION LOSSES: Multiplying Customers' on-peak metered energy by 1.09333 and off-peak metered energy by 1.04808 produces the generation energy that must be delivered to the system within the West Penn Rate District.

RULES AND REGULATIONS:

The Company's Standard Rules and Regulations shall apply to the installation and use of electric service. Motors and equipment served under this rate schedule shall have electrical characteristics so as not to interfere with service supplied to other customers of the Company.

RATE SCHEDULES

RATE GS-SMALL (GS-S)
GENERAL SERVICE SECONDARY - NON-DEMAND METERED

AVAILABILITY:

Met-Ed & Penelec

Available to non-Residential Customers without demand meters that use electric service through a single delivery location for lighting, heating and/or power service. Secondary voltage shall be supplied to Customers at a single transformer location when load does not require transformer capacity in excess of 2,500 KVA. Upon a Customer's request, the Company may, at its option, provide transformers having a capacity of greater than 2,500 KVA.

If an existing Customer's total consumption exceeds 1,500 kWh per month for two (2) consecutive months in the most recent twelve-month period, the Customer may no longer be eligible for service under this Rate Schedule GS-Small. Based upon the Company's then estimate of the Customer 's new demand, the Customer shall be placed on Rate Schedule GS-Medium or such other Rate Schedule for which such Customer most qualifies.

Penn Power & West Penn

Available for service through a single metering installation for secondary light and power service for loads up to 1,500 kWh. If an existing Customer's total consumption exceeds 1,500 kWh per month for two (2) consecutive months in the most recent twelve-month period, the Customer may no longer be eligible for service under this Rate Schedule GS-Small. (C)

GENERAL MONTHLY CHARGES:

The Distribution Charges are applicable to Delivery Service Customers:

Rate District	Met-Ed	Penelec	Penn Power	West Penn
Customer Charge	$29.57	$25.04	$36.54	$14.40 (I)
Per kWh for all billed kWh	5.499 cents per kWh	4.950 cents per kWh	5.318 cents per kWh	5.337 cents per kWh (I)

RIDERS:

The Riders included in this Tariff that apply to this Rate Schedule are listed in the Rider Matrix on page 181.

DEFAULT SERVICE CHARGES:

For Customers receiving Default Service from the Price to Compare Default Service Rate Rider applies unless the Customer elects to receive Default Service from the Company under the Hourly Pricing Default Service Rider.

(C) Change
(I) Increase

RATE SCHEDULES, RATE GS-SMALL (continued)

MINIMUM CHARGE:

The monthly Minimum Charge shall be the applicable Rate District Customer Charge listed in the General Monthly Charges section of this rate schedule plus distribution energy charges and charges related to applicable riders. (C)

PAYMENT TERMS:

As per Rule 11, Payment of Bills.

GENERAL PROVISIONS: Each applicable provision is marked within the table.

	General Provision Matrix					
	A	B	C	D	E	F
Met-Ed	X		X			
Penelec	X		X			
Penn Power	X	X	X			X
West Penn	X			X	X	

A. TERMS OF CONTRACT: Each Customer shall be required to enter into a Delivery Service contract with the Company for a minimum one (1) year term. If the Delivery Service contract is terminated by the Customer prior to its expiration, the Minimum Charge provisions of this Rate Schedule shall apply. If the Customer's capacity or service requirements increase, the Company, in its sole and exclusive judgment, may at any time require the Customer to enter into a new Delivery Service contract. (C)

B. SPECIAL RULE GSDS: Customers with a historic billing demand of 500 kW and above and who would otherwise qualify for Rate Schedule GP or TP, but who are on Rate Schedule GS-Small due to the Customer not being under contract, will be placed on the Hourly Pricing Default Service Rider.

C. FIXED USAGE: The Company may, in its sole and exclusive discretion, permit Customers to take service under this Special Provision. For Customers permitted by the Company to take service under this Special Provision, the Company may, in its sole and exclusive discretion, impute a level of energy and demand for that Customer based upon the Customer's projected load and hours of use for that load.

(C) Change

RATE SCHEDULES, RATE GS-SMALL (continued)

D. FLUCTUATING LOAD: When Company installs local transformer capacity to supply a highly fluctuating load, a facility charge of 2.1% net per month of the cost of additional transformer capacity required by the highly fluctuating load shall be made.

E. SINGLE-FAMILY RESIDENCE: A single-family residence located within an establishment used also for other purposes may be separated electrically and billed as a separate connection under the appropriate residential rate schedule if Customer so desires.

F. THREE-PHASE: Alternating current, 60 hertz, standard single-phase or three-phase three-wire or four-wire secondary service, as available. Single and three-phase service will be metered and billed separately or, where feasible, single and three-phase service will be furnished through a single meter installation and billed as one account provided the customer arranges his wiring to facilitate the installation of a single meter. Where service is furnished at three-phase, the customer shall provide and maintain all equipment required for lighting services.

RULES AND REGULATIONS:

The Company's Standard Rules and Regulations shall apply to the installation and use of electric service. Motors and equipment served under this rate schedule shall have electrical characteristics so as not to interfere with service supplied to other customers of the Company.

RATE SCHEDULES

RATE GS-V
VOLUNTEER FIRE COMPANY AND NON-PROFIT AMBULANCE SERVICE, RESCUE SQUAD AND SENIOR CENTER SERVICE RATE

AVAILABILITY:

This Rate Schedule is restricted to Volunteer Fire Companies, Non-Profit Ambulance Services, Non-Profit Rescue Squads and Non-Profit Senior Citizen Centers that sign a one (1) year contract.

GENERAL MONTHLY CHARGES:

The Distribution Charges are applicable to Delivery Service Customers:

Rate District	Met-Ed	Penelec	Penn Power	West Penn	
Customer Charge	$14.50	$14.50	$14.50	$11.50	(I)
Per kWh for all kWh	6.194 cents per kWh	7.636 cents per kWh	6.446 cents per kWh	4.747 cents per kWh	(I)

RIDERS:

The Riders included in this Tariff that apply to this Rate Schedule are listed in the Rider Matrix on page 181.

DEFAULT SERVICE CHARGES:

For Customers receiving Default Service from the Company, the Price to Compare Default Service Rate Rider, Residential Customer Class rate applies.

MINIMUM CHARGE:

The monthly Minimum Charge shall be the applicable Rate District Customer Charge listed in the General Monthly Charges section of this rate schedule plus distribution energy charges and charges related to applicable riders.

PAYMENT TERMS:

As per Rule 11, Payment of Bills.

(I) Increase

RATE SCHEDULES, RATE GS-V (continued)

SPECIAL MONTHLY CHARGES FOR LOADS IN EXCESS OF 25 KILOWATTS:

The Company shall install a suitable demand meter to determine 15-minute to a maximum of an hourly integrated demand when (i) a Customer's service requires the installation of an individual transformer, (ii) a Customer's total monthly consumption exceeds 10,000 kilowatt-hours for two (2) consecutive months, or (iii) when the Customer's service entrance requirements exceed 600 amperes. (C)

If the demand so determined under this provision exceeds twenty-five (25) kilowatts, a monthly distribution demand charge, as outlined in the chart below, per kW for all kW shall apply to such excess as set forth in this provision, in addition to the General Monthly Charges. In no event shall the demand charge be based upon less than seventy-five percent (75%) of the highest excess demand during the preceding eleven (11) months.

Rate District	Met-Ed	Penelec	Penn Power	West Penn
Demand Charge	$3.51 per kW	$3.68 per kW	$2.68 per kW	$3.43 per Kw

(I)

TERM OF CONTRACT:

Each Customer shall be required to enter into a Delivery Service contract with the Company for a minimum one (1) year term. If the Delivery Service contract is terminated by the Customer prior to its expiration, the Minimum Charge provisions of this Rate Schedule shall apply. If the Customer's capacity or service requirements increase, the Company, in its sole and exclusive judgment, may at any time require the Customer to enter into a new Delivery Service contract.

RULES AND REGULATIONS:

The Company's Standard Rules and Regulations shall apply to the installation and use of electric service. Motors and equipment served under this rate schedule shall have electrical characteristics so as not to interfere with service supplied to other customers of the Company.

(C) Change
(I) Increase

RATE SCHEDULES

RATE GS-MEDIUM
GENERAL SERVICE SECONDARY – DEMAND METERED

AVAILABILITY:

Available to Non-Residential Customers that use electric service through a single delivery location for lighting, heating and/or power service up to 400 kW demand. Secondary voltage shall be supplied to Customers at a single transformer location when load does not require transformer capacity in excess of 2,500 KVA. Upon a Customer's request, the Company may, at its option, provide transformers having a capacity of greater than 2,500 KVA.

New Customers requiring transformer capacity in excess of 2,500 KVA and existing Customers whose load increases such that a transformer change is required (over 2,500 KVA) shall be required to take untransformed service.

If an existing Customer's total consumption is less than 1,500 kWh per month for twelve (12) consecutive months, the Customer is no longer eligible for service under this Rate Schedule GS- Medium. Based upon the Company's then estimate of the Customer's usage, the Customer shall be placed on Rate Schedule GS-Small or such other Rate Schedule for which such Customer most qualifies. (C)

If an existing Customer's registered demand is equal to or greater than 400 kW for two (2) consecutive months in the most recent twelve-month period, the Customer is no longer eligible for service under this Rate Schedule GS-Medium and shall be placed on Rate Schedule GS-Large or such other Rate Schedule for which such Customer most qualifies. (C)

GENERAL MONTHLY CHARGES:

The Distribution Charges are applicable to Delivery Service Customers:

Rate District	Met-Ed		Penelec		Penn Power	West Penn	
Phase	Single	Three	Single	Three	All	All	
Customer Charge	$30.05	$53.72	$23.92	$48.11	$38.17	$25.90	(I)
Per kW for all billing kW	$6.38	$6.38	$7.70	$7.70	$4.83	$3.85	(I)
Per kVAr of reactive billing demand		$0.25		$0.24	$0.28	$0.25	(I)
Energy: cents per kWh for all kWh						0.548	(I)

RIDERS:

The Riders included in this Tariff that apply to this Rate Schedule are listed in the Rider Matrix on page 181.

(C) Change
(I) Increase

RATE SCHEDULES, RATE GS-MEDIUM (continued)

DEFAULT SERVICE CHARGES:

For Rate Schedule GS-Medium (PTC) Customers receiving Default Service from the Company, the Price to Compare Default Service Rate Rider, Commercial Customer Class rate applies unless the Customer elects to receive Default Service from the Company under the Hourly Pricing Default Service Rider. For Rate Schedule GS-Medium (HP) Customers receiving Default Service from the Company, the Hourly Pricing Default Service Rider rates apply.

DETERMINATION OF RATE SCHEDULE GS-MEDIUM (PTC) AND GS-MEDIUM (HP):

Rate Schedule GS-Medium (PTC): Customers receiving service under this Rate Schedule with a kW Demand less than 100 kW.

Rate Schedule GS-Medium (HP): Customers receiving service under this Rate Schedule with a kW Demand equal to or greater than 100 kW.

The Customer's demand used for the determination of the default service rider that the customer should be billed under if receiving Default Service from the Company shall be determined as follows: effective June 1st of each year, a review of the measured demand for the period April 1st of the preceding year to March 31st of the current year will be conducted. Based on the review, if the measured demand in any twelve months is less than 100 kW, then the Customer shall receive Default Service under the provisions of the Price to Compare Default Service Rate Rider. Otherwise, the Customer will receive Default Service under the provisions of the Hourly Pricing Default Service Rider.

DETERMINATION OF BILLING DEMAND:

The Company shall install suitable demand meters to determine 15-minute to a maximum of an hourly integrated demand when (i) the connected load being served equals fifteen (15) kilowatts or more, or (ii) the Company estimates that a demand greater than five (5) kilowatts will be established. The Company may install a demand meter on new or upgraded electric services. (C)

A determination of connected load or estimated demand may be made by the Company at any time and shall be made when the Customer's total consumption exceeds 1,500 kWh per month for two (2) consecutive months in the most recent twelve-month period.

(C) Change

RATE SCHEDULES, RATE GS-MEDIUM (continued)

A Customer's demand shall be measured by indicating or recording instruments. The billing demand in the current month shall be the greatest of: (i) the maximum measured demand established in the month during On- Peak Hours, as stated herein, (ii) forty percent (40%) of the maximum measured demand established in the month during off-peak hours, or (iii) contract demand or (iv) fifty percent (50%) of the highest billing demand established during the preceding eleven (11) months. The on-peak and off-peak hour provisions of this definition are only applicable for those customers who have installations of Time-of-Use demand meters. (C)

Pending the installation of a demand meter, Customer's Demand shall be a formula demand determined by dividing the kilowatt-hour consumption by 200.

REACTIVE BILLING DEMAND:

Reactive Billing Demand, measured in kVAr, shall be the integrated reactive demand occurring coincident with the Billing Demand.

MINIMUM CHARGE:

The monthly Minimum Charge shall be the applicable Rate District Customer Charge plus the demand charge at current rate levels times the Billing Demand, plus Distribution Charges plus any charges stated in or calculated by any applicable Rider.

PAYMENT TERMS:

As per Rule 11, Payment of Bills.

(C) Change

RATE SCHEDULES, RATE GS-MEDIUM (continued)

GENERAL PROVISIONS:

General Provision Matrix						
	A	B (1)	B (2)	C (1)	C (2)	D
Met-Ed	X	X		X		
Penelec	X		X	X		
Penn Power	X					
West Penn Power	X				X	X

(C)

A. TERMS OF CONTRACT:

Each Customer shall be required to enter into a Delivery Service contract with the Company for a minimum one (1) year term. If the Delivery Service contract is terminated by the Customer prior to its expiration, the Minimum Charge provisions of this Rate Schedule shall apply. If the Customer's capacity or service requirements increase, the Company, in its sole and exclusive judgment, may at any time require the Customer to enter into a new Delivery Service contract. (C)

B. COMBINED BILLING:

(1) THIS PROVISION HAS BEEN RESTRICTED TO PRESENT LOCATIONS SINCE SEPTEMBER 18, 1978. Only one standard single-phase metered service and one standard three-phase metered service, each in excess of five (5) kW measured demand for each service, shall be supplied at one contract location, and when so supplied the energy and demand registrations of the separate meters shall be determined separately and may be added for billing purposes when the use of capacity on each service will remain in excess of five (5) kW for each month of the contract year. Each separate and non-contiguous point of delivery or service installation shall be considered a contract location and shall be metered and billed under a separate service contract.

(2) THIS PROVISION IS RESTRICTED AS OF JUNE 18, 1976, to existing Customers and loads at existing locations. Combined Billing will not be permitted except where Customers are supplied with single-phase and three-phase service at secondary voltages at a single location. In such instances, only one (1) single-phase and one (1) three-phase service may be combined for billing purposes. Customer locations and loads may not continue to be billed under this Provision B (2) (i) if the Customer increases the capacity of either service entrance wiring, or (ii) the Customer increases the electrical load in the facility necessitating a change in the Company's facilities. Billing demand shall be the sum of the individual demands of each metered service. The individual demand of each metered service shall be determined separately.

(C) Change

RATE SCHEDULES, RATE GS-MEDIUM (continued)

C. SERVICE AT PRIMARY VOLTAGE:

(1) Customers served at Primary Voltage shall have the option to be billed under this Rate GS-Medium for any of the following conditions:

(a) A Customer with an estimated maximum demand of 1,000 kW or less and requiring Primary Service at a voltage less than the nearest Primary Voltage system.

(b) Customer's maximum billing demand does not exceed 100 kW for more than two (2) consecutive months in any 12-month period and service is supplied through a Customer-owned transformer at the nearest available Primary Voltage System.

(2) Customers serviced at Primary Voltage shall have the option to be billed under this Rate Schedule if the Customer's maximum billing demand does not exceed 400 kW for two (2) consecutive months and service is supplied through a Customer-owned transformer at the available Primary Voltage.

D. FLUCTUATING LOAD: When Company installs local transformer capacity to supply a highly fluctuating load, a facility charge of 2.1% net per month of the cost of additional transformer capacity required by the highly fluctuating load shall be made.

RULES AND REGULATIONS:

The Company's Standard Rules and Regulations shall apply to the installation and use of electric service. Motors and equipment served under this rate schedule shall have electrical characteristics so as not to interfere with service supplied to other customers of the Company.

RATE SCHEDULES

RATE GS-LARGE
GENERAL SERVICE SECONDARY

AVAILABILITY:

This Rate is available to non-Residential Customers using electric service through a single delivery location for lighting, heating and/or power service whose registered demand is equal to or greater than 400 kW in two (2) consecutive months in the most recent twelve-month period. Secondary voltage shall be supplied to Customers at a single transformer location when load does not require transformer capacity in excess of 2,500 KVA. (C)

New Customers requiring transformer capacity in excess 2,500 KVA and existing Customers whose load increases such that a transformer change is required (over 2,500 KVA) shall be required to take untransformed service.

GENERAL MONTHLY CHARGES:

The Distribution Charges are applicable to Delivery Service Customers:

Rate District	Met-Ed	Penelec	Penn Power	West Penn	
Customer Charge	$339.18	$248.12	$178.55	$196.29	(I)
Per kW for all billed kW	$5.22	$8.09	$5.99	$5.37	(I)
Per kVAr of reactive billing demand	$0.25	$0.23	$0.27	$0.24	(I)

RIDERS:

The Riders included in this Tariff that apply to this Rate Schedule are listed in the Rider Matrix on page 181.

DEFAULT SERVICE CHARGES:

For Customers receiving Default Service from the Company, the Hourly Pricing Default Service Rider rates apply.

(C) Change
(I) Increase

RATE SCHEDULES, RATE GS-LARGE (continued)

DETERMINATION OF BILLING DEMAND:

A Customer's demand shall be measured by indicating or recording instruments. Demands shall be integrated over 15-minute to maximum one hour intervals. The billing demand in the current month shall be the greatest of: (i) the maximum measured demand established in the month during On- Peak Hours, as stated herein, (ii) forty percent (40%) of the maximum measured demand established in the month during off-peak hours, or (iii) contract demand or (iv) fifty percent (50%) of the highest billing demand established during the preceding eleven (11) months. The on-peak and off-peak hour provisions of this definition are only applicable for those customers who have installations of Time-of-Use demand meters. (C)

Pending the installation of a demand meter, Customer's Demand shall be a formula demand determined by dividing the kilowatt-hour consumption by 200.

REACTIVE BILLING DEMAND:

Reactive Billing Demand, measured in kVAr, shall be the integrated reactive demand occurring coincident with the Billing Demand.

MINIMUM CHARGE:

The monthly Minimum Charge shall be the applicable Rate District Customer Charge plus the demand charge at current rate levels times the Billing Demand, plus Distribution Charges plus any charges stated in or calculated by any applicable Rider.

PAYMENT TERMS:

As per Rule 11, Payment of Bills.

(C) Change

RATE SCHEDULES, RATE GS-LARGE (continued)

GENERAL PROVISIONS:

General Provision Matrix						
	A	B (1)	B (2)	C (1)	C (2)	D
Met-Ed	X					
Penelec	X	X		X		
Penn Power	X		X			
West Penn	X				X	X

(C)

A. TERMS OF CONTRACT:

Each Customer shall be required to enter into a Delivery Service contract with the Company for a minimum one (1) year term. If the Delivery Service contract is terminated by the Customer prior to its expiration, the Minimum Charge provisions of this Rate Schedule shall apply. If the Customer's capacity or service requirements increase, the Company, in its sole and exclusive judgment, may at any time require the Customer to enter into a new Delivery Service contra (C)

B. COMBINED BILLING:

(1) This Provision is restricted as of June 18, 1976, to existing loads at existing locations. Combined Billing shall be permitted for three-phase multi- metered points at secondary voltages established prior to June 18, 1976. The billing demand shall be the sum of the individual demands of each metered service. Customer locations and loads may not continue to be billed under this General Provision: (i) if the Customer increases the capacity of either service entrance wiring, or (ii) the Customer increases the electrical load in the facility necessitating a change in the Company's facilities.

(2) For those Customers that were previously on the Optional Controlled Service Rider prior to June 20, 1996 shall be allowed to combine their separate meter readings that were in place under the Optional Controlled Service Rider into one single meter reading for billing purposes.

C. SERVICE AT PRIMARY VOLTAGE:

(1) Customers served at Primary Voltage may be billed under this Rate GS-Large, at the Company's sole and exclusive discretion, when a Customer requires Primary Service at a voltage less than the nearest available Primary Voltage, if the Company agrees to provide the Primary Voltage requested by the Customer.

(2) Customers served at voltages greater than 1,000 volts under this Rate Schedule qualify for a voltage discount of $1.66 per for all billing kW. (I)

(C) Change
(I) Increase

RATE SCHEDULES, RATE GS-LARGE (continued)

D. FLUCTUATING LOAD: When Company installs local transformer capacity to supply a highly fluctuating load, a facility charge of 2.1% net per month of the cost of additional transformer capacity required by the highly fluctuating load shall be made.

RULES AND REGULATIONS:

The Company's Standard Rules and Regulations shall apply to the installation and use of electric service. Motors and equipment served under this rate schedule shall have electrical characteristics so as not to interfere with service supplied to other customers of the Company.

RATE SCHEDULES

RATE GP
GENERAL SERVICE – PRIMARY

AVAILABILITY:

Met-Ed & Penelec

Available to non-Residential Customers using electric power and/or lighting service through a single delivery location at 2,400 volts or higher. If an existing Customer's billing demand exceeds 3,000 kW for more than two (2) consecutive months in any 12-month period, then the Customer may no longer be eligible for service under Rate GP, and shall be placed on Rate Schedule LP or such other Rate Schedule for which such Customer most qualifies, unless Customer is not otherwise eligible for another rate. Choice of voltage shall be at the option of the Company. All substation and transformer equipment required for utilization of the delivery voltage shall be owned and maintained by the Customer. As described more fully in the next paragraph, this Rate Schedule shall be applicable to the owner of any Generating Facility whose Generating Facility is interconnected to the Company's electric system, if the Company believes, in its sole and exclusive discretion, that the provisions of this Rate Schedule are otherwise available to the Generating Facility.

The Company shall determine the applicability of this Rate Schedule to Generating Facility owners in its sole and exclusive discretion. If and when the Company determines that the owner of a Generating Facility interconnected to the Company's system has not previously entered into Tariff or other arrangements satisfactory to the Company allowing it to charge and receive payment of Delivery Service Charges, Default Service Charges and/or Net Station Power, as applicable, the Company will assign the Generating Facility to this Rate Schedule if the Company believes, the provisions of this Rate Schedule are otherwise available to the Generating Facility. For any hour in which the Company has determined the Generating Facility receives energy or capacity, as metered at or near such facility, the Generating Facility owner shall be responsible for paying to the Company all Delivery Service charges and/or Default Service Charges, applicable, based upon the metered energy and demand. In addition, the Generating Facility owner shall be responsible for paying to the Company all charges associated with Net Station Power for each applicable billing period based upon the default service rates specified in this Rate Schedule.

Minimum billing demand shall not be less than twenty-five (25) KW.

Penn Power

Available for primary light and power service. The billing load as hereinafter defined shall not be less than 25 kW. Service at alternating current, 60 hertz, three-phase, at nominal primary voltages as available from suitable facilities of adequate capacity adjacent to the premises to be served, and as determined by the Company. The Customer shall have the responsibility for ownership, operation, and maintenance of all transforming, controlling, regulating, and protective equipment.

West Penn

Available for service at 15,000 volts or less for loads of 2,000 kilowatts or greater, supplied at a single point of delivery. Also available at 12,470 volts where Company elects, at its sole option, to supply service direct from an adjacent 138,000 volt transmission line by a single transformation. Service shall not be available for Standby or Maintenance Service such as that required for Alternative Generation Facilities. An Electric Service Agreement shall be executed.

RATE SCHEDULES, RATE GP (continued)

PSU

Available for service at 12,470 volts from Company substations.

GENERAL MONTHLY CHARGES:

The Distribution Charges are applicable to Delivery Service Customers:

Rate District	Met-Ed	Penelec	Penn Power	West Penn	
Distribution Charge	$1205.49	$1246.19	$166.61	$1399.76	(I)
Per kW for all billed kW	$3.78	$4.33	$6.32	$0.87	(I)
Per kVAr of reactive billing demand	$0.25	$0.24	$0.29	$0.26	(I)
Transformer Charge				$1.69	(I)

Rate District	PSU	
Customer Charge	$1106.67	(I)
Demand Charge: First 10,000 kilovolt-amperes	$3.68	(I)
Demand Charge: Additional kilovolt-amperes	$3.38	(I)

RIDERS:

The Riders included in this Tariff that apply to this Rate are listed in the Rider Matrix on page 181.

DEFAULT SERVICE CHARGES:

For Customers receiving Default Service from the Company, the Hourly Pricing Default Service Rider rates apply.

DETERMINATION OF BILLING DEMAND:

Met-Ed, Penelec, Penn Power, & West Penn

The Customer's demand shall be measured by indicating or recording instruments. Demand shall be integrated over 15-minute intervals or as otherwise determined by the Company. The billing demand in the current month shall be the greatest of: (i) For ME, PN and PP twenty-five (25) kW. For WP two thousand (2,000) kW, (ii) the maximum measured demand established in the month during On-Peak Hours, as stated herein, (iii) forty percent (40%) of the maximum measured demand established in the month during off-peak hours, (iv) contract demand, or (v) fifty percent (50%) of the highest billing demand established during the preceding eleven (11) months. The on-peak and off-peak hour provisions of this definition are only applicable for those customers who have installations of Time-of-Use demand meters.

(I) Increase

RATE SCHEDULES, RATE GP (continued)

PSU

The Measured Demand for any month shall be the average of the weekly demands established during the calendar weeks ending within the billing month. The Weekly Demand shall be the maximum simultaneous fifteen-minute kilovolt-ampere demand but not less than 50 percent of the highest weekly demand of the month. The Billing Demand in the current month shall be the greatest of: (i) twenty-five (25) KW, (ii) the Measured Demand established in the month during On-peak hours, (iii) forty percent (40%) of the Measured Demand established in the month during off-peak hours, (iv) 18,000 kW, or (v) fifty percent (50%) of the highest billing demand established during the preceding eleven (11) months.

Measured Demand shall be determined from the synchronous aggregation of the substation meters with adjustments made to eliminate double counting of peak load when load is moved among substations causing a peak.

REACTIVE BILLING DEMAND:

Reactive Billing Demand, measured in kVAr, shall be the integrated reactive demand occurring coincident with the Billing Demand.

Met-Ed, Penelec and West Penn

The Reactive kilovolt-ampere charge is applied to the Customer's reactive kilovolt-ampere capacity requirement in excess of 35% of the Customer's kilowatt capacity.

Met-Ed and Penelec

For the purposes of determining the demand for Net Station Power of a Generating Facility under this Rate Schedule, registered demand during any hour cannot be netted, offset or credited against capacity from that Generating Facility in any other hour or from registered capacity from any other Generating Facility in any other hour.

STATION POWER ENERGY NETTING:

Met-Ed and Penelec

If applicable PJM rules and procedures for determining Net Station Power are in effect, all Net Station Power shall be determined solely by PJM and provided to the Company for billing purposes under this Rate Schedule. If the Applicant self-supplies Net Station Power, the Applicant shall be responsible for obtaining all related transmission service. If no such applicable PJM rules and procedures for determining Net Station Power are in effect or PJM is unable for any reason to determine Net Station Power, the Company shall determine Net Station Power for any relevant period in its sole discretion.

RATE SCHEDULES, RATE GP (continued)

MINIMUM CHARGE:

The monthly Minimum Charge shall be the applicable Rate District Distribution Charge plus the demand charge at current rate levels times the Billing Demand, plus Distribution Charges plus any charges stated in or calculated by any applicable Rider.

PAYMENT TERMS:

As per Rule 11, Payment of Bills.

GENERAL PROVISIONS:

General Provision Matrix				
	A (1)	A (2)	A (3)	B
Met-Ed	X			
Penelec	X			
Penn Power		X		
West Penn			X	X
PSU				

A. TERMS OF CONTRACT:

(1) Each Customer shall be required to enter into a Delivery Service contract with the Company for a minimum one (1) year term. If the Delivery Service contract is terminated by the Customer prior to its expiration, the Minimum Charge provisions of this Rate Schedule shall apply. If the Customer's capacity or service requirements increase, the Company, in its sole and exclusive judgment, may at any time require the Customer to enter into a new Delivery Service contract.

(2) Electric service hereunder will be furnished in accordance with a written contract which by its terms shall be in full force and effect for a minimum period of one year and shall continue in force thereafter from year to year unless either party shall give to the other not less than 60 days' notice in writing prior to the expiration date of any said yearly periods that the contract shall be terminated at the expiration date of said yearly period. When a contract is terminated in the manner provided herein, the service will be discontinued. Customers who elect not to contract for a minimum one-year term, as specified above, will be placed on Rate Schedule GS-Small.

(3) The minimum term of the Electric Service Agreement required by Company under Rule 4 shall be five (5) years when construction is involved without construction cost advance paid by Customer. Otherwise, term shall be determined in accordance with Customer's kilowatt requirements as set forth in the following table.

Customer's Requirements	Minimum Term of Agreement
2,000 – 5,000 kilowatts	2 years
5,001 – 7,500 kilowatts	3 years
Over – 7,500 kilowatts	4 years

RATE SCHEDULES, RATE GP (continued)

Agreements shall remain in force until a one-year written cancellation notice has been given and the initial term and Cancellation Notice Period have been expired, except:

(a) When a Customer increases capacity beyond the capacity specified in the Agreement, a new Agreement based on the new conditions may be required by the Company, or

(b) When a Customer decreases capacity after having satisfied the initial term of the Agreement and cancellation notice and no change is made by the Company in its service facilities, a new Agreement may be written for a term of one year less than those specified above.

B. TRANSFORMER CHARGE:

When Customer desires to take service under this Schedule at a voltage less than 15,000 volts, Company shall provide one transformation at charges set forth above based on the highest on-peak or off-peak demand for the month, but not less than any such demand previously established during the term of the Electric Service Agreement nor less than the capacity specified therein. This transformer charge does not apply for those connections supplied at 12,470 volts by a single transformation from an adjacent 138,000 volt line.

RULES AND REGULATIONS:

The Company's Standard Rules and Regulations shall apply to the installation and use of electric service. Motors and equipment served under this rate schedule shall have electrical characteristics so as not to interfere with service supplied to other customers of the Company.

RATE SCHEDULES

RATE TP
TRANSMISSION POWER

AVAILABILITY:

Met-Ed

This Rate Schedule is available to Non-Residential Customers using electric power and/or lighting service through a single delivery location and at a single delivery voltage at available nominal transmission voltages whose registered demand is equal to or greater than 5,000 kW in two (2) consecutive months. Choice of voltage shall be at the option of the Company. All substation, transformer, voltage regulating, and other equipment required for utilization of the delivery voltage shall be owned and maintained by the Customer. Existing Rate TP Customers at existing locations, irrespective of their current service voltage or substation ownership, may remain on Rate TP unless their load level does not meet the requirements of Rate TP. However, if the Customer's load level increases and requires the Company's substation or voltage level to change, the Company may require the Customer to provide their own substation and take service at a voltage level under which the Customer qualifies for service under this Rate Schedule. As described more fully in the next paragraph, this Rate Schedule shall be applicable to the owner of any Generating Facility whose Generating Facility is interconnected to the Company's electric system, if the Company believes, in its sole and exclusive discretion, that the provisions of this Rate Schedule are otherwise available to the Generating Facility.

The Company shall determine the applicability of this Rate Schedule to Generating Facility owners in its sole and exclusive discretion. If and when the Company determines that the owner of a Generating Facility interconnected to the Company's system has not previously entered into Tariff or other arrangements satisfactory to the Company allowing it to charge and receive payment of Delivery Service Charges, Default Service Charges and/or Net Station Power, as applicable, the Company will assign the Generating Facility to this Rate Schedule if the Company believes the provisions of this Rate Schedule are otherwise available to the Generating Facility. For any hour in which the Company has determined the Generating Rate Facility receives energy or capacity, as metered at or near such facility, the Generating Facility owner shall be responsible for paying to the Company all Delivery Service Charges and/or Default Service Charges, as applicable, based upon the metered energy and demand. In addition, the Generating Facility owner shall be responsible for paying to the Company all charges associated with Net Station Power for each applicable billing period based upon the Default Service rates specified in this Rate Schedule.

Minimum billing demand shall not be less than 5,000 KW.

RATE SCHEDULES, RATE TP (continued)

Penelec

This Rate Schedule is available to Non-Residential Customers using electric power and/or lighting service through a single delivery location and at a single delivery voltage of 23,000 volts or higher whose registered demand is equal to or greater than 3,000 kW in two (2) consecutive months. Choice of voltage shall be at the option of the Company. All substation, transformer, voltage regulating, and other equipment required for utilization of the delivery voltage shall be owned and maintained by the Customer. Existing Rate Schedule Customers at existing locations, irrespective of their current service voltage or substation ownership, may remain on this Rate Schedule unless their load level does not meet the requirements of this Rate Schedule. However, if the Customer's load level increases and requires the Company's substation or voltage level to change, the Company may require the Customer to provide their own substation and take service at a voltage level under which the Customer qualifies for service under this Rate Schedule. As described more fully in the next paragraph, this Rate Schedule shall be applicable to the owner of any Generating Facility whose Generating Facility is interconnected to the Company's electric system if the Company believes, it its sole and exclusive discretion, that the provisions of this Rate Schedule are otherwise available to the Generating Facility.

The Company shall determine the applicability of this Rate Schedule to Generating Facility owners in its sole and exclusive discretion. If and when the Company determines that the owner of a Generating Facility interconnected to the Company's system has not previously entered into Tariff or other arrangements satisfactory to the Company allowing it to charge and receive payment of Delivery Service Charges, Default Service Charges and/or Net Station Power, as applicable, the Company will assign the Generating Facility to this Rate Schedule if the Company believes the provisions of this Rate Schedule are otherwise available to the Generating Facility. For any hour in which the Company has determined the Generating Facility receives energy or capacity, as metered at or near such facility, the Generating Facility owner shall be responsible for paying to the Company all Delivery Service Charges and/or Default Service Charges, as applicable, based upon the metered energy and demand. In addition, the Generating Facility owner shall be responsible for paying to the Company all charges associated with Net Station Power for each applicable billing period based upon the Default Service rates specified in this Rate Schedule.

General Service purposes at Primary Voltages for loads in excess of 3,000 KW.

Minimum billing demand shall not be less than 3,000 KW.

Penn Power

Available for transmission light and power service furnished through one meter for each installation. The minimum billing demand shall be 200 kW.

Service will be alternating current, 60 hertz three-phase, at nominal transmission voltages of 23,000 volts or above from suitable facilities of adequate capacity as may be available adjacent to the premises to be served and as determined by the Company.

RATE SCHEDULES, RATE TP (continued)

The Customer shall have the responsibility for ownership, operation, and maintenance of all transforming, controlling, regulating, and protective equipment.

The Company reserves the right to install the metering equipment on either the primary or secondary side of the customer's transformers, and when installed on the secondary side, compensating metering equipment will be used to correct for transformer losses.

West Penn

Available for service at 25,000 volts or more for loads of 2,000 kilowatts or greater, supplied at a single point of delivery. Service shall not be available for Standby or Maintenance Service such as that required for Alternative Generation Facilities. An Electric Service Agreement shall be executed.

GENERAL MONTHLY CHARGES:

The Distribution Charges are applicable to Delivery Service Customers:

Rate District	Met-Ed	Penelec	Penn Power	West Penn	
Distribution Charge	$6,499.96	$4,246.82	$421.62	$1,399.76	(I)
Per kW for all billed kW	$1.18	$2.31	$0.70	$0.87	(I)
Per kVAr of reactive billing demand			$0.26	$0.26	(I)

RIDERS:

The Riders included in this Tariff that apply to this Rate are listed in the Rider Matrix on page 181.

DEFAULT SERVICE CHARGES:

For Customers receiving Default Service from the Company, the Hourly Pricing Default Service Rider rates apply.

(I) Increase

RATE SCHEDULES, RATE TP (continued)

DETERMINATION OF BILLING DEMAND:

Met-Ed & Penelec

The Customer's demand shall be measured by indicating or recording instruments. Demand shall be integrated over 15-minute intervals or as otherwise determined by the Company. The billing demand in the current month shall be the greater of: (i) 5,000 kW for Met-Ed or 3,000 kW for Penelec, (ii) the maximum measured demand established in the month during On-Peak Hours, adjusted for Power Factor as stated herein, (iii) forty percent (40%) of the maximum measured demand established in the month during off-peak hours, adjusted for Power Factor as stated herein, (iv) contract demand, (v) fifty percent (50%) of the highest billing demand established during the preceding eleven (11) months. The on-peak and off-peak hour provisions of this definition are only applicable for those customers who have installations of Time-of-Use demand meters.

All measured demands shall be corrected to a Power Factor defined in Rule 7 by multiplying each measured demand by the ratio of the minimum Power Factor requirement set forth in Rule 7 to either the measured Power Factor for that demand or the average Power Factor for the month, whichever is lower, to the nearest 0.1%. No reduction in measured demands shall be made for Power Factor in excess of the stated Power Factors in Rule 7.

For purposes of determining the demand for Net Station Power of a Generating Facility under this Rate Schedule, registered demand during any hour cannot be netted, offset or credited against capacity from that Generating Facility in any other hour or from registered capacity from any other Generating Facility in any other hour.

Penn Power

The Customer's demand shall be measured by indicating or recording instruments. Demand shall be integrated over fifteen (15)-minute intervals or as otherwise determined by the Company. The billing demand in the current month shall be the greater of: (i) 200 kW, (ii) the maximum measured demand established in the month during On-Peak Hours, as stated herein, (iii) forty percent (40%) of the maximum measured demand established in the month during off-peak hours, as stated herein, (iv) contract demand (v) fifty percent (50%) of the highest billing demand established during the preceding eleven (11) months. The on-peak and off-peak hour provisions of this definition are only applicable for those customers who have installations of Time-of-Use demand meters.

For purposes of determining the demand for Net Station Power of a Generating Facility under this Rate Schedule, registered demand during any hour cannot be netted, offset or credited against capacity from that Generating Facility in any other hour or from registered capacity from any other Generating Facility in any other hour.

RATE SCHEDULES, RATE TP (continued)

West Penn

The Customer's demand shall be measured by indicating or recording instruments. Demand shall be integrated over fifteen (15)-minute intervals or as otherwise determined by the Company. The billing demand in the current month shall be the greatest of: (i) two thousand (2000) kW, (ii) the maximum measured demand established in the month during On-Peak Hours, as stated herein, (iii) forty percent (40%) of the maximum measured demand established in the month during off-peak hours, (iv) contract demand, or (v) fifty percent (50%) of the highest billing demand established during the preceding eleven (11) months. The on-peak and off-peak hour provisions of this definition are only applicable for those customers who have installations of Time-of-Use demand meters.

REACTIVE BILLING DEMAND:

Penn Power

Reactive Billing Demand, measured in kVAr, shall be the integrated reactive demand occurring coincident with the Billing Demand.

West Penn

The kVAr charge is applied to the Customer's kVAr capacity requirement in excess of 35% of the Customer's kilowatt capacity. Reactive Billing Demand, measured in kVAr, shall be the integrated reactive demand occurring coincident with the Billing Demand.

STATION POWER ENERGY NETTING:

If applicable PJM rules and procedures for determining Net Station Power are in effect, all Net Station Power shall be determined solely by PJM and provided to the Company for billing purposes under this Rate Schedule. If the Applicant self-supplies Net Station Power, the Applicant shall be responsible for obtaining all related transmission service. If no such applicable PJM rules and procedures for determining Net Station Power are in effect or PJM is unable for any reason to determine Net Station Power, the Company shall determine Net Station Power for any relevant period in its sole discretion.

MINIMUM CHARGE:

The monthly Minimum Charge shall be the applicable Rate District Distribution Charge plus the demand charge at current rate levels times the Billing Demand, plus Distribution Charges plus any charges stated in or calculated by any applicable Rider.

RATE SCHEDULES, RATE TP (continued)

PAYMENT TERMS:

As per Rule 11, Payment of Bills.

GENERAL PROVISIONS:

General Provision Matrix									
	A (1)	A (2)	A (3)	B (1)	B (2)	B (3)	B (4)	C	D
Met-Ed	X			X					
Penelec	X				X			X	X
Penn Power		X				X			
West Penn			X				X		

A. TERM OF CONTRACT:

(1) Each Customer shall be required to enter into a Delivery Service contract with the Company for a minimum one (1) year term. If the Delivery Service contract is terminated by the Customer prior to its expiration, the Minimum Charge provisions of this Rate Schedule shall apply. If the Customer's capacity or service requirements increase, the Company, in its sole and exclusive judgment, may at any time require the Customer to enter into a new Delivery Service contract.

(2) Electric service hereunder will be furnished in accordance with a written contract which by its terms shall be in full force and effect for a minimum period of one year and shall continue in force thereafter from year to year unless either party shall give to the other not less than 60 days' notice in writing prior to the expiration date of any said yearly periods that the contract shall be terminated at the expiration date of said yearly period. When a contract is terminated in the manner provided herein, the service will be discontinued. Customers who elect not to contract for a minimum one (1) year term, as specified above, will be placed on Rate Schedule GS-Small.

(3) The minimum term of the Electric Service Agreement required by the Company under Rule 4 shall be five (5) years when construction is involved without construction cost advance paid by Customer. Otherwise, term shall be determined in accordance with Customer's kilowatt requirements as set forth in the following table.

Customer's Requirements	Minimum Term of Agreement
2,000 – 5,000 kilowatts	2 years
5,001 – 7,500 kilowatts	3 years
Over – 7,500 kilowatts	4 years

Agreements shall remain in force until a one-year written cancellation notice has been given and the initial term and cancellation notice period have been expired, except:

(a) When a Customer increases capacity beyond the capacity specified in the Agreement, a new Agreement based on the new conditions may be required by the Company, or

(b) When a Customer decreases capacity after having satisfied the initial term of the Agreement and cancellation notice and no change is made by the Company in its service facilities, a new Agreement may be written for a term of one year less than those specified above.

RATE SCHEDULES, RATE TP (continued)

B. VOLTAGE DISCOUNT:

(1) If the Company, in its sole discretion, elects to serve a Customer at 115 KV or greater, the demand charge shall be decreased as follows: Credit in the amount of $0.92 Dollars/KW of Demand. (D)

(2) Upon request by the Customer, the Company shall furnish service at 115,000 volts or greater where available provided Customer furnishes all necessary transformer and terminal equipment. If service is supplied at 115,000 volts or greater, the kilowatt demand charge and energy charges per month shall be decreased as shown below per kW of billing demand and as shown below per kWh of total energy, respectively. In the case of an account with multi-point delivery, the credits shall be based on the contribution of the 115,000 volt or greater delivery point to the billing demand and total billed energy. Credit in the amount of $1.85 Dollars/KW of Demand. (D)

(3) If the Company, in its sole discretion, elects to serve a Customer at 115 KV or greater, the demand charge shall be decreased as follows: Credit in the amount of $0.18 Dollars/KW of Demand.

(4) For loads of 10,000 kilowatts or greater, the Company will furnish service at voltages above 100,000 volts if such service is provided at a single delivery point from the Company's transmission system and in the sole judgment of the Company the necessary capacity is available. When such service is supplied and the Customer owns and maintains all required facilities, discounts will be allowed, but in no case will the amount of the minimum bill be hereby reduced. Credit in the amount of $0.71 Dollars/KW of Demand. (D)

C. LESS THAN 23,000 VOLT DELIVERY: Service will be rendered at less than 23,000 volts only at the sole and exclusive discretion of the Company and only when it can be provided economically through a single transformation from available transmission lines of 115,000 volts or above.

D. MULTI-POINT DELIVERY: THE AVAILABILITY OF THIS PROVISION TO CUSTOMERS HAS BEEN RESTRICTED SINCE JUNE 18, 1976. NEITHER DELIVERY SERVICE CUSTOMERS NOR NEW DELIVERY SERVICE CUSTOMERS SHALL BE PERMITTED TO TAKE SERVICE UNDER THIS PROVISION. ANY CUSTOMER PRESENTLY SERVED UNDER THIS PROVISION WHO BECOMES A DELIVERY SERVICE CUSTOMER AND LATER RETURNS AS A DEFAULT SERVICE CUSTOMER SHALL NOT BE PERMITTED TO TAKE SERVICE UNDER THIS PROVISION. If the load of an industrial Customer located on single or contiguous premises becomes greater than the capacity of the standard circuit or circuits established by the Company to supply the Customer, additional delivery points may be established for such premises upon written request of the Customer, provided multi-point delivery is not disadvantageous to the Company. When such additional points of delivery are established, billing shall be based on the sum of the meter readings except that, at the written request of the Customer, billing demand shall be based on the sum of the simultaneous meter readings where the Customer employs load management techniques to reduce its contribution to the Company's system annual and monthly peaks. Customer's locations and loads billed under this provision may not continue to be so served if there is a substantial increase in load necessitating any increase in the capacity of the Company's facilities or in the capacity of the Customer's service entrance wiring. Multiple Customer-owned circuits from the same substation shall not be considered multi-point delivery.

(D) Decrease

RATE SCHEDULES, RATE TP (continued)

RULES AND REGULATIONS:

The Company's Standard Rules and Regulations shall apply to the installation and use of electric service. Motors and equipment served under this rate schedule shall have electrical characteristics so as not to interfere with service supplied to other customers of the Company.

RATE SCHEDULES

SCHEDULE 44
PRIMARY POWER SERVICE

AVAILABILITY:

West Penn

Available only to locations now served hereunder and to locations for which definite rate commitments have been made as of December 31, 1998, under conditions stated below for interruptible power service at not less than 25,000 volts balanced three-phase for loads of 5,000 kilovolt-amperes or greater to the extent that Company, in its sole judgment, determines that it has capacity for such service at the point of supply. Service shall not be available for Standby or Maintenance Service such as that required for Alternative Generation Facilities. An Electric Service Agreement shall be executed.

GENERAL MONTHLY CHARGES:

Distribution Charges

Rate District	West Penn		
Customer Charge	$5.45		(I)
Point of supply	At generating stations	At transmission lines	
Per kVA for all billed kVA	$0.15	$0.15	(I)
Per kWh for all billed kWh	$0.00039	$0.00039	(I)

PENALTY CHARGE:

In addition to the above demand and energy charges, a charge of $7.00 per kVA will apply each time a Customer fails to interrupt when requested. The kVA subject to this charge shall be the maximum fifteen-minute kilovolt-ampere demand during each interruption period beginning with the second full fifteen-minute period after commencement of an interruption by the Company and continuing through the fifteen-minute period immediately preceding termination of that interruption period.

RIDERS:

The Riders included in this Tariff that apply to this Rate are listed in the Rider Matrix on page 181.

DEFAULT SERVICE CHARGES:

For Customers receiving Default Service from the Company, the Hourly Pricing Default Service Rider rates apply.

(I) Increase

RATE SCHEDULES, SCHEDULE 44 (continued)

COMPENSATING FOR TRANSMISSION AND DISTRIBUTION LOSSES:

For service between 15,000 and 100,000 volts, multiplying Customer's on-peak metered energy by 1.05091 and off-peak metered energy by 1.04128 produces the generation energy that must be delivered to the West Penn Rate District. For service at other voltages, Customer should contact Company for loss factor.

DETERMINATION OF BILLING DEMAND:

Customer's Kilovolt-ampere Demand:

The Customer's kVA demand for any month shall be the on-peak demand plus 50% of the amount the off-peak demand exceeds 120% of the on-peak demand.

The on-peak demand shall be the maximum fifteen-minute kilovolt-ampere demand of the on-peak period plus 25% of the maximum instantaneous kilovolt-ampere operating peak in excess of 140% of the maximum on-peak fifteen-minute demand.

The off-peak demand shall be determined for the off-peak period in the same manner as the on-peak demand.

The on-peak period shall be from 7 a.m. until 10 p.m. Monday through Saturday, provided however, that the designated on-peak hours may be changed from time to time to conform to Company's system load upon 60 days written notice to Customers affected. The off-peak period shall include all other times not designated as on-peak.

Customer's Demand shall not be less than the highest of the following:

(a) 5,000 kilovolt-amperes
(b) 75% of the kilovolt-ampere capacity specified in the Electric Service Agreement
(c) 75% of the highest Customer's Demand established during the most recent ten-year period or during the term of the Electric Service Agreement whichever is the lesser time.

RATE SCHEDULES, SCHEDULE 44 (continued)

CONDITIONS:

Company reserves the right to interrupt or curtail service without notice. Company intends to use every reasonable effort to make, and expects to be able to make, the capacity specified in the Electric Service Agreement available for at least 80% of the hours in any calendar month and 90% of the hours in any calendar year; provided, however, that Company shall not be liable for any loss, cost, damage, or expense to Customer caused by a failure, from any cause whatsoever, to supply service whether within or beyond the limits of capacity availability specified above. In the case of interruption or curtailment of the load, the outage time used when measuring capacity availability will be the load reduction period times the ratio, not to exceed one, of the load reduction to the Agreement Capacity. Outage time resulting from acts of God, public enemies, strikes, riots, wars, orders of Court or other Governmental authority, or any other acts or conditions reasonably beyond the control of Company shall not be included when measuring capacity availability.

Customer shall provide line facilities required to deliver power from the supply point to his plant and control equipment required at Customer's plant. Line and control facilities shall be subject to approval by Company.

Should Company be ordered by Governmental authority during a national emergency to supply firm instead of interruptible service, billing shall be on an applicable firm power schedule.

Customer's power factor correction equipment shall not be operated in a manner creating a condition which prevents Company from supplying satisfactory service to him or to other Customers.

TERM:

The minimum term of the initial Electric Service Agreement shall be five years and one-year written cancellation notice shall be required.

RULES AND REGULATIONS:

The Company's Standard Rules and Regulations shall apply to the installation and use of electric service. Motors and equipment served under this rate schedule shall have electrical characteristics so as not to interfere with service supplied to other customers of the Company.

RATE SCHEDULES

SCHEDULE 46
PRIMARY POWER SERVICE

AVAILABILITY:

West Penn

Available only to locations now served hereunder and to locations for which definite rate commitments have been made as of December 31, 1998 for service at 25,000 volts or higher for loads of 30,000 kilovolt-amperes or greater, supplied at not more than five plant locations within a distance of eight miles. Service shall not be available for Standby or Maintenance Service such as that required for Alternative Generation Facilities. An Electric Service Agreement shall be executed.

GENERAL MONTHLY CHARGES:

Distribution Charges

Rate District	West Penn	
Customer Charge	$7.80	(I)
Per kVA for all billed kVA	$0.74	(I)
Voltage Discount: per kVA for all billed kVA	$0.14	
Energy Charges: per kWh for all billed kWh	$0.00149	(I)

VOLTAGE DISCOUNT (kVA):

If requested, the Company will furnish service at voltages above 100,000 volts at each plant location if such service at that location is over 10,000 kilovolt-amperes, is provided at a single delivery point from the Company's transmission system, is the only service on that account, and if in the sole judgment of the Company, the necessary capacity is available. When such service is supplied and the Customer owns and maintains all required facilities, the above discounts will be allowed but in no case will the amount of the minimum bill be hereby reduced.

To qualify for this transmission voltage service, the Customer must be billed for at least 10,000 kilovolt-amperes at least once in every 12-month period at each metering point.

RIDERS:

The Riders included in this Tariff that apply to this Rate are listed in the Rider Matrix on page 181.

(I) Increase

RATE SCHEDULES, SCHEDULE 46 (continued)

DEFAULT SERVICE CHARGES:

For Customers receiving Default Service from the Company, the Hourly Pricing Default Service Rider rates apply.

COMPENSATING FOR TRANSMISSION AND DISTRIBUTION LOSSES:

For service between 15,000 and 100,000 volts, multiplying Customers' on-peak metered energy by 1.05091 and off-peak metered energy by 1.04128 produces the generation energy that must be delivered to the West Penn Rate District. For service at other voltages, Customer should contact Company for loss factor.

DETERMINATION OF BILLING DEMAND:

The Customer's Demand for any month shall be the average of the Weekly Demands established during the weeks ending within the billing month. No Weekly Demand shall be taken at less than 50% of the highest Weekly Demand of the month. The Customer's Demand shall not be less than the highest of the following provisions:

(a) 30,000 kilovolt-amperes
(b) 50% of the highest Customer's Demand established during the most recent ten-year period of the Electric Service Agreement.
(c) The average of Customer's Monthly Demands for the 12 months ending with the current month, each modified according to provisions (a) and (b).

Customer may, by giving Company reasonable notice in writing, select one month of the first year of the Electric Service Agreement, any two months of the second year and any three months of the third or succeeding years during which provision (c) shall be waived.

Weekly Demand

The weekly demand shall be the on-peak demand plus 50% of the amount the off-peak demand for the same week exceeds 120% of the on-peak demand to the extent that such off-peak demand can be supplied from facilities normally installed for the on-peak demand level. The off-peak capacity available at any location will be determined by the Company, in its sole judgment, but in no case will exceed 25,000 kVA.

The on-peak demand for a week shall be the maximum fifteen-minute kilovolt-ampere demand of the on-peak period plus 25% of the excess of the maximum instantaneous kilovolt-ampere operating peak of the on-peak period for the same week over 160% of the maximum fifteen-minute demand.

RATE SCHEDULES, SCHEDULE 46 (continued)

The off-peak demand of a week shall be determined for the off-peak period in the same manner as the on-peak demand.

The on-peak period shall be from 7 a.m. until 10 p.m. Monday through Saturday, provided, however that the designated on-peak hours may be changed from time to time to conform to Company's system load upon 60 days written notice to Customers affected. The off-peak period shall include all other times not designated as on-peak.

PAYMENT TERMS:

As per Rule 11, Payment of Bills.

TERM:

The minimum term of the initial Electric Service Agreement shall be ten years and a two-year written cancellation notice shall be required. Agreement shall remain in force until the required notice has been given and the initial Term and Cancellation Notice Period have expired.

When Customer's requirements are increased, a new agreement, based on the new conditions, may be required.

RULES AND REGULATIONS:

The Company's Standard Rules and Regulations shall apply to the installation and use of electric service. Motors and equipment served under this rate schedule shall have electrical characteristics so as not to interfere with service supplied to other customers of the Company.

RATE SCHEDULES

RATE H
ALL ELECTRIC SCHOOL, CHURCH AND HOSPITAL RATE

AVAILABILITY:

Penelec

THE AVAILABILITY OF THIS RATE SCHEDULE TO CUSTOMERS HAS BEEN RESTRICTED SINCE MARCH 29, 1971.

GENERAL MONTHLY CHARGES:

The Distribution Charges are applicable to Delivery Service Customers:

Rate District	Penelec
Customer Charge	$35.13
Cents per kWh for all kWh	4.032

(I)

RIDERS:

The Riders included in this Tariff that apply to this Rate are listed in the Rider Matrix on page 181.

DEFAULT SERVICE CHARGES:

For Customers receiving Default Service from the Company, the Price to Compare Default Service Rate Rider, Commercial Customer Class rate applies.

MINIMUM CHARGE:

The monthly Minimum Charge shall be the applicable Customer Charge listed in the General Monthly Charges section of this rate schedule plus distribution energy charges and charges related to applicable riders.

PAYMENT TERMS:

As per Rule 11, Payment of Bills.

(I) Increase

RATE SCHEDULES, RATE H (continued)

TERM OF CONTRACT:

Each Customer shall be required to enter into a Delivery Service contract with the Company for a minimum one (1) year term. If the Delivery Service contract is terminated by the Customer prior to its expiration, the Minimum Charge provisions of this Rate Schedule shall apply. If the Customer's capacity or service requirements increase, the Company, in its sole and exclusive judgment, may at any time require the Customer to enter into a new Delivery Service contract.

UNTRANSFORMED SERVICE:

At the Customer's option, service shall be supplied by the Company at primary voltage at the above stated rate.

RULES AND REGULATIONS:

The Company's Standard Rules and Regulations shall apply to the installation and use of electric service. Motors and equipment served under this rate schedule shall have electrical characteristics so as not to interfere with service supplied to other customers of the Company.

RATE SCHEDULES

RATE MS
MUNICIPAL SERVICE RATE

AVAILABILITY:

Met-Ed

THE AVAILABILITY OF THIS RATE SCHEDULE TO CUSTOMERS HAS BEEN RESTRICTED SINCE OCTOBER 19, 1983.

Municipal lighting, and/or power and/or heating service used by counties, cities, boroughs, townships and public school districts for public purposes only and not applicable to service where counties, cities, boroughs, townships or public school districts are compensated in any form (other than admissions collected by such bodies) for the use of any of the facilities for which service is supplied.

Secondary Voltage: Secondary voltage will be supplied by the Company to Customers at a single transformer location when load does not require transformer capacity in excess of 2,500 KVA.

Primary Voltage: New Customers requiring transformer capacity in excess of 2,500 KVA and existing Customers whose load increases such that a transformer change is required (over 2,500 KVA) shall be required to take untransformed service.

GENERAL MONTHLY CHARGES:

The Distribution Charges are applicable to Delivery Service Customers:

Rate District	Met-Ed
Customer Charge	$32.23
Cents per kWh for all kWh	3.988

(I)

RIDERS:

The Riders included in this Tariff that apply to this Rate are listed in the Rider Matrix on page 181.

DEFAULT SERVICE CHARGES:

For Customers receiving Default Service from the Company, the Price to Compare Default Service Rate Rider, Commercial Customer Class rate applies.

(I) Increase

RATE SCHEDULES, RATE MS (continued)

MINIMUM CHARGE:

The monthly Minimum Charge shall be the applicable Customer Charge listed in the General Monthly Charges section of this rate schedule plus distribution energy charges and charges related to applicable riders.

PAYMENT TERMS:

As per Rule 11, Payment of Bills.

TERM OF CONTRACT:

Each Customer shall be required to enter into a Delivery Service contract with the Company for a minimum one (1) year term. If the Delivery Service contract is terminated by the Customer prior to its expiration, the Minimum Charge provisions of this Rate Schedule shall apply. If the Customer's capacity or service requirements increase, the Company, in its sole and exclusive judgment, may at any time require the Customer to enter into a new Delivery Service contract.

RULES AND REGULATIONS:

The Company's Standard Rules and Regulations shall apply to the installation and use of electric service. Motors and equipment served under this rate schedule shall have electrical characteristics so as not to interfere with service supplied to other customers of the Company.

RATE SCHEDULES

RATE PNP
PUBLIC OR NON-PROFIT ORGANIZATION RATE

AVAILABILITY:

Penn Power

Certain public or non-profit organizations may receive electric service pursuant to the charges set forth below as part of the Company's Community and Customer Partnership Program (CCPP) rate schedule.

Service at alternating current, 60 hertz, standard single-phase or three-phase three-wire or four-wire secondary service, as available. Single and three-phase service will be metered and billed separately or, when feasible, single and three-phase service will be furnished through a single meter installation and billed as one account provided the customer arranges his wiring to facilitate the installation of a single meter. Where service is furnished at three-phase, the customer shall provide and maintain all equipment required for lighting service.

DEFINITION:

Public or Non-Profit Organization – organization which has the authority to tax and has tax exempt status or an organization recognized by the Internal Revenue Service (IRS) as non-profit. Only qualifying organizations that have temporary connections or occasional use of electric service for periods of less than 30 days and where such service is for an event in the public interest and available to the public qualify for this special provision. The 30-day requirement may be waived for public organizations, but in no event shall occasional use extend beyond 12 continuous months.

GENERAL MONTHLY CHARGES:

The net monthly charge per customer shall be:

Rate District	Penn Power
Customer Charge	$15.56
Cents per kWh for all kWh	5.247 (I)

RIDERS:

The Riders included in this Tariff that apply to this Rate are listed in the Rider Matrix on page 181.

(I) Increase

RATE SCHEDULES, RATE PNP (continued)

DEFAULT SERVICE CHARGES:

For Customers receiving Default Service from the Company, the Price to Compare Default Service Rate Rider, Commercial Customer Class rate applies.

DETERMINATION OF BILLING DEMAND:

A Customer's demand shall be measured by indicating or recording instruments. Demands shall be integrated over 15-minute to no more than an hour intervals. The billing demand in the current month shall be the greatest of: (i) the maximum measured demand established in the month during On-peak hours, as stated herein, (ii) forty percent (40%) of the maximum measured demand established in the month during Off-peak hours, as stated herein, (iii) contract demand or (iv) fifty percent (50%) of the highest billing demand established during the preceding eleven (11) months. (C)

MINIMUM CHARGE:

The monthly Minimum Charge shall be the applicable Rate District Customer Charge plus distribution energy charges and any related to applicable riders.

PAYMENT TERMS:

The net amount is due and payable within 15 days after the date of mailing the bill. If the net amount is not received in full on or before the date shown on the bill for payment of net amount, the gross amount, which is 2% more than the net amount balance, is due and payable. If the normal due date should fall on a Saturday, Sunday, bank holiday or any other day when the offices of the Company which regularly receive payment are not open to the general public, the due date shall be extended to the next business day.

RULES AND REGULATIONS:

The Company's Standard Rules and Regulations shall apply to the installation and use of electric service. Motors and equipment served under this rate schedule shall have electrical characteristics so as not to interfere with service supplied to other customers of the Company.

(C) Change

SERVICES

BORDERLINE SERVICE

AVAILABILITY:

Met-Ed and Penelec

Borderline Service is available to public utility companies for resale in adjacent service territory to the Company under reciprocal agreements between the Company and other public utility companies, subject to the following conditions:

A. A request shall be made in writing for each point of supply where service is desired.

B. Borderline service may be supplied in the Company's sole and exclusive discretion when it has available adequate capacity to serve the requested location(s).

C. When such service is supplied, energy shall be supplied at sixty (60) cycle alternating current, at such potential and of such phase as may be mutually agreed upon.

All of the following general monthly charges are applicable to Delivery Service Customers.

GENERAL MONTHLY CHARGES:

Rate District	Met-Ed	Penelec
Cents per kWh for all kWh	5.917	10.058

(I)

RIDERS:

The Riders included in this Tariff that apply to this Rate are listed in the Rider Matrix on page 181.

DEFAULT SERVICE CHARGES:

For Customers receiving Default Service from the Company, the Price to Compare Default Service Rate Rider, Commercial Customer Class rate applies.

INVESTMENT CHARGE:

One percent (1%) on the Company's investment in facilities necessary to deliver and meter the service.

The energy may be metered at the point of supply or at the nearest suitable point, or the energy may be estimated from the sum of the meter readings of purchaser's customers, plus an agreed upon correction to cover transformation and the line losses from the point of supply.

(I) Increase

SERVICES, BORDERLINE SERVICE (continued)

TERM OF CONTRACT:

A contract shall be written for a period of not less than five (5) years.

PAYMENT TERMS:

As per Rule 11, Payment of Bills.

RULES AND REGULATIONS:

The Company's Standard Rules and Regulations shall apply to the installation and use of electric service. Motors and equipment served under this rate schedule shall have electrical characteristics so as not to interfere with service supplied to other customers of the Company.

SERVICES

LED STREET LIGHTING SERVICE

AVAILABILITY:

This Service is applicable to Company owned overhead or underground Light Emitting Diode (LED) street lighting service to municipal, local, state and federal governmental bodies, community associations and to public authorities for lighting of streets, highways, parks and similar places for the safety and convenience of the public.

A minimum installation of 12 LED lights per customer per individual order is required when replacing existing lighting. This restriction does not apply to new installations or existing locations with less than 12 lights. (C)

GENERAL MONTHLY CHARGES:

Demand and Energy Charges for common lamp sizes:

Charges Per Month Per Light:

Cobra Head

Nominal Watts	Monthly kWh	ME Distribution	PN Distribution	PP Distribution	WP Distribution	
50	18	$12.51	$11.33	$10.95	$9.95	(I)
90	32	$15.46	$13.50	$13.14	$12.52	(I)
130	46	$16.43	$15.23	$14.64	$13.31	(I)
260	91	$25.38	$23.65	$22.63	$20.62	(I)

Colonial

Nominal Watts	Monthly kWh	ME Distribution	PN Distribution	PP Distribution	WP Distribution	
50	18	$19.68	$18.27	$17.54	$15.95	(I)
90	32	$21.63	$20.11	$19.26	$17.55	(I)

Acorn

Nominal Watts	Monthly kWh	ME Distribution	PN Distribution	PP Distribution	WP Distribution	
50	18	$32.66	$30.48	$29.12	$26.55	(I)
90	32	$34.51	$32.23	$30.78	$28.07	(I)

RIDERS:

The Riders included in this Tariff that apply to this Rate are listed in the Rider Matrix on page 181.

(I) Increase

SERVICES, LED Street Lighting (continued)

DEFAULT SERVICE CHARGES:

For customers receiving default service, the Price to Compare Default Service Charge shall be determined using the applicable Monthly kWh usage multiplied by the Price to Compare Default Service Rate Rider, Commercial Customer Class rate.

PAYMENT TERMS:

As per Rule 11, Payment of Bills.

TERM OF CONTRACT:

Provision of this Service requires a contract with the Company. The initial term of contract shall be not less than ten (10) years, subject to renewal for successive one (1) year terms, unless other terms shall be provided in the contract. When replacement of existing lighting is requested by the Customer of an existing luminaire during the initial ten (10) year term, the Customer shall pay the cost of removal in addition to an amount representative of the depreciable life of the fixture for the remainder of the term (to be determined by the Company).

GENERAL PROVISIONS:

A. The Company shall furnish, install, and maintain lighting fixtures on an approved existing pole at the above rates all necessary street lighting facilities consisting of but not limited to lamps, luminaires, and other supporting materials. (C)

B. All additional and new lighting equipment, consisting of but not limited to poles, brackets, wiring, transformation, etc., not provided for herein and installed by the Company at the request of the customer shall be the property of the Company and be paid for by the customer prior to the customer taking service. (C)

C. Costs associated with activities related to the replacement, relocation, alteration, repair, or removal of existing street lighting equipment are not included as part of normal maintenance will be the responsibility of the customer. Examples of such activities include, but are not limited to, the replacement of an existing fixture, removal or relocation of a lamp, luminaire, bracket, pole, or installation of a luminaire shield.

D. All lamps shall be unmetered and will operate from dusk to dawn each and every night, or for approximately 4,200 hours per year.

E. If a Customer requests an underground system, it will be installed where service is supplied from an existing underground distribution system. Additional cost shall be borne by the Customer.

F. All service and necessary maintenance will be performed only during regular working hours of the Company.

(C) Change

SERVICES

OUTDOOR AREA LIGHTING SERVICE

AVAILABILITY:

This Service is only available to customers who were previously served under the Company's outdoor area lighting ("OAL") schedules. Only Company owned Light Emitting Diode (LED) lights will be installed. All equipment will be owned, installed, and maintained by the Company.

GENERAL MONTHLY CHARGES:

Demand and Energy Charges for common lamp sizes:

Charges Per Month Per Light:

Light Type	Nominal Watts	Monthly kWh	FE PA Distribution
Flood	30	11	$22.48
Flood	50	18	$22.81
Flood	90	32	$24.66
Flood	130	46	$27.44
Flood	260	91	$29.81
Security	30	11	$18.54
Security	50	18	$18.42
Security	90	32	$19.71
Shoebox	50	18	$22.02
Shoebox	90	31	$22.27
Shoebox	130	46	$27.60
Underpass	30	11	$23.09
Underpass	50	18	$23.09
Underpass	90	32	$24.26

RIDERS:

The Riders included in this Tariff that apply to this Rate are listed in the Rider Matrix on page 181.

DEFAULT SERVICE CHARGES:

For customers receiving default service, the Price to Compare Default Service Charge shall be determined using the applicable Monthly kWh usage multiplied by the Price to Compare Default Service Rate Rider, Commercial Customer Class rate.

SERVICES, Outdoor Area Lighting (continued)

PAYMENT TERMS:

As per Rule 11, Payment of Bills.

TERM OF CONTRACT:

Provision of this Service requires a contract with the Company. The initial term of contract shall be not less than twenty (20) years, subject to renewal for successive one (1) year terms, unless other terms shall be provided in the contract. When replacement of existing lighting is requested by the Customer of an existing luminaire during the initial twenty (20) year term, the Customer shall pay the cost of removal in addition to an amount representative of the depreciable life of the fixture for the remainder of the term (to be determined by the Company).

GENERAL PROVISIONS:

A. The Company shall furnish, install, and maintain lighting fixtures on an approved existing pole at the above rates, all necessary outdoor area lighting facilities consisting of but not limited to lamps, luminaires, and other supporting materials.

B. All additional and new lighting equipment, consisting of but not limited to poles, brackets, wiring, transformation, etc., not provided for herein and installed by the Company at the request of the customer shall be the property of the Company and be paid for by the customer prior to the customer taking service.

C. Costs associated with activities related to the replacement, relocation, alteration, repair, or removal of existing lighting equipment are not included as part of normal maintenance will be the responsibility of the customer. Examples of such activities include, but are not limited to, the replacement of an existing fixture, removal or relocation of a lamp, luminaire, bracket, pole, or installation of a luminaire shield.

D. All lamps shall be unmetered and will operate from dusk to dawn each and every night, or for approximately 4,200 hours per year.

E. If a Customer requests an underground system, it will be installed where service is supplied from an existing underground distribution system. Additional cost shall be borne by the Customer.

F. All service and necessary maintenance will be performed only during regular working hours of the Company.

G. The Customer shall provide cleared rights-of-way, including easements as may be required by the Company and the customer shall be responsible for any permits which may be required in order for the Company to supply the lighting service.

SERVICES

OUTDOOR AREA LIGHTING SERVICE

AVAILABILITY:

Met-Ed and Penelec

Available for lighting of outdoor areas and roadways from dusk to dawn, served from Company's existing overhead wood pole distribution system where 120-volt service is available and where the Company's sole determination that street lighting service is not appropriate.

THIS SERVICE SHALL BE FURTHER RESTRICTED TO EXISTING CUSTOMERS AT EXISTING LOCATIONS AS OF AUGUST 1, 2012.

Met-Ed

INSTALLATION OF MERCURY VAPOR LIGHTS UNDER THIS SERVICE IS RESTRICTED TO EXISTING LIGHTS AT PRESENT LOCATIONS AS OF OCTOBER 19, 1983.

RATE PER MONTH:

Mercury Vapor

Nominal Lamp Watt	Monthly kWh	ME Distribution	PN Distribution	
100	42		$10.24	(I)
175	70	$10.90		(I)
175	74		$10.87	(I)
250	107		$15.44	(I)
400	174		$17.67	(I)
400 Flood Lighting	174		$20.00	(I)
700	294		$24.74	(I)
1000	420		$25.51	(I)
1000 Flood Lighting	420		$32.93	(I)

Sodium Vapor

Nominal Lamp Watt	Monthly kWh	ME Distribution	PN Distribution	
70	29		$23.98	(I)
100- Area Lighting	46	$31.90		(I)
100	50		$24.07	(I)
150	65		$29.64	(I)
200	80		$35.20	(I)
200 Flood Lighting	80		$42.76	(I)
250	110		$36.71	(I)
250 Flood Lighting	98	$17.27		(I)
400	169		$35.57	(I)
400 Flood Lighting	169		$42.04	(I)
400-Flood Lighting	156	$11.12		(I)

(I) Increase

SERVICES, Outdoor Area Lighting (continued)

RIDERS:

The Riders included in this Tariff that apply to this Rate are listed in the Rider Matrix on page 181.

DEFAULT SERVICE CHARGES:

For Customers receiving default service, the Price to Compare Default Service Charge shall be determined using the applicable monthly kWh usage multiplied by the Price to Compare Default Service Rate Rider, Commercial Customer Class rate.

PAYMENT TERMS:

As per Rule 11, Payment of Bills.

GENERAL PROVISIONS:

	A (1)	A (2)	B (1)	C (1)	C (2)	D (1)	D (2)
Met-Ed	X		X	X		X	
Penelec		X			X		X

A. TERM OF CONTRACT:

(1) The initial term of contract shall be not less than three (3) years when installed on existing poles or not less than five (5) years when either a pole is installed for supporting the light or secondary facilities are installed to serve the light.

(2) Term of contract shall be two (2) years for standard installations and five (5) years where additional facilities are required.

B. FACILITIES

(1) All facilities necessary for service under this schedule shall be owned and maintained by the Company, except that at its option the Company may install the light on a pole owned by another utility company or on a farm center pole owned or used by the Customer. If a light is installed on a farm center pole, the Company may require a satisfactory written agreement releasing the Company of damage claims and to indemnify the Company against claims by others.

SERVICES, Outdoor Area Lighting (continued)

C. ADDITIONAL FACILITIES

(1) No change in height of existing poles in primary distribution lines shall be made, nor shall additional poles be installed in such lines, for the purpose of installing a light unless Customer elects to pay the Company the cost of such change. If requested by a Customer, Company may, at its option, install a pole for supporting a light, and external secondary facilities to such pole, and in such cases there shall be a charge of Twelve Dollars and Five Cents ($12.05) per pole and secondary facilities per month. Not more than two (2) one-pole extensions, or one (1) two-pole extension, may be made per Customer at any single premises. In either case, the extensions may be made only if a light is installed on each pole installed. If requested by a Customer, the Company may, at its option, install secondary facilities to serve a light, and in such cases, there shall be a charge issued to the Customer by the Company of Twelve Dollars and Five Cents ($12.05) per light per month. As an alternative to the charges stated herein, the Customers may pay to the Company the cost of furnishing and installing the required facilities. For facilities to be installed hereunder, the Customer shall grant such right-of-way as is required, in accordance with the provisions of this Tariff. The Customer shall obtain satisfactory written approval from the appropriate public authorities for lights to be located on public thorough fares. (I) (I)

(2) PROVISION FOR ADDITIONAL FACILITIES INSTALLED AT COMPANY EXPENSE IS RESTRICTED TO FACILITIES INSTALLED PRIOR TO JANUARY 27, 1979. If the Company installs additional poles, there shall be an additional monthly charge as follows: For wood poles, One Dollar and Ninety-Nine Cents ($1.99) per pole per lamp and Four Dollars and Eighty-Seven Cents ($4.87) for each pole in excess of one (1) per lamp; for fabricated poles, Nine Dollars and Ninety-Seven Cents ($9.97) per pole per lamp and Thirteen Dollars and Fourteen Cents ($13.14) for each in excess of one (1) per lamp. After January 27, 1979, where additional facilities are required, lamps shall be installed only on facilities provided or paid for by the Customer. All facilities shall be owned and maintained by the Company. (I) (I) (I) (I)

RESTRICTED TO FACILITIES INSTALLED PRIOR TO APRIL 9, 1981. Special equipment and/or underground service may be furnished at the Company's option upon the Customer's written request, subject to an additional charge to cover the cost of furnishing such special equipment and/or underground service. Supports of other than standard length or underground service shall be provided at the Company's option, subject to an advance payment by the Customer to the Company of the additional costs.

The Customer shall obtain all necessary approvals required for lights to be located on public thoroughfares.

(I) Increase

SERVICES, Outdoor Area Lighting (continued)

D. RESTRICTED LAMPS

(1) The lamp, luminaire with open refractor, and bracket not over four (4) feet in length adopted by the Company as standard for this type of service shall be used. Lamps shall be lighted from dusk to dawn by automatic control furnished by Company and burning hours of the light shall be approximately 4,200 hours per year.

Lights and poles shall be placed only at locations accessible for installation and maintenance by Company's mechanized equipment. A mercury vapor light fixture that becomes inoperable will be replaced with an equivalent lumen output sodium vapor light fixture to comply with the Federal Energy Policy Act of 2005 that prohibits the import or manufacture of mercury vapor ballasts. When such replacement occurs, sodium vapor rates will apply based on the Rate District's current electric service Tariff.

Lamp renewals shall be made during normal weekday working hours, ordinarily within forty-eight (48) hours of notification by the Customer, such renewals not to be made on Saturdays, Sundays or holidays.

(2) Restricted Lamps: NO NEW OR ADDITIONAL LAMPS AS TABULATED BELOW WILL BE INSTALLED BY THE COMPANY AFTER APRIL 9, 1981. 400, 700 and 1,000 watt mercury vapor lamps may be replaced by the Company with equivalent high pressure sodium vapor lamps when required or deemed necessary by the Company.

A mercury vapor light fixture that becomes inoperable will be replaced with an equivalent lumen output sodium vapor light fixture to comply with the Federal Energy Policy Act of 2005 that prohibits the import or manufacture of mercury vapor ballasts. When such replacement occurs, sodium vapor rates will apply based on the Rate District's current electric service Tariff.

The Company shall replace burned-out lamps during regular daytime working hours as soon as practicable following notification by the Customer.

SERVICES

STREET LIGHTING SERVICE - ME

AVAILABILITY:

Available only to present Customers for installations now being served prior to December 31, 2023. This Service is applicable to overhead or underground street lighting service to municipal, local, state and federal governmental bodies, community associations and to public authorities for lighting of streets, highways, parks and similar places for the safety and convenience of the public. This Service supersedes Rate SV, Rate MH, Rate MV-1, Rate MV-2, Rate SL and Rate OSL, excepting Rate OSL, Provision A - Post Top Series Incandescent Street Lighting.

The Company will provide unmetered energy, at the rate herein provided, when the Customer furnishes, installs, owns and maintains (including lamp and photocell) the entire lighting system consisting of, but not limited to, lamps, luminaries, controls, brackets, ballasts, conductors, and poles. Lighting units will operate from dusk to dawn, which is approximately 4,200 hours per year. The Company will supply electricity at mutually agreed upon delivery points for the operation of the lights. The Company may, at any time, inspect and/or test the Customer's equipment to verify or measure actual load. This service is limited to installations of contiguous Metal Halide street lighting units located in an area previously approved by the Company or limited to Sodium Vapor, Mercury Vapor or Incandescent street light units also served under General Provision A or General Provision D of this Service.

GENERAL MONTHLY CHARGES:

Distribution Charge by Nominal Lamp Size:

Rate District	Met-Ed			
Lamp Type	Sodium Vapor			
Watts	Monthly kWh	Distribution	Monthly Minimum Charge	
70	32	0.00	10.27	(I)
100	46	0.00	10.06	(I)
150	66	0.00	9.90	(I)
200	75	0.00	9.32	(I)
250	98	0.00	10.53	(I)
400	156	0.00	10.32	(I)

Rate District	Met-Ed			
Lamp Type	Mercury Vapor			
Watts	Monthly kWh	Distribution	Monthly Minimum Charge	
100	42	0.00	10.40	(I)
175	74	0.00	10.07	(I)
250	107	0.00	9.60	(I)
400	174	0.00	8.61	(I)
1000	420	0.00	6.59	(I)

SERVICES, STREET LIGHTING SERVICE – ME (continued)

Rate District	Met-Ed			
Lamp Type	Incandescent			
Watts	Monthly kWh	Distribution	Monthly Minimum Charge	
105	44	0.00	10.25	(I)
205	86	0.00	9.75	(I)

Rate District	Met-Ed			
Lamp Type	Metal Halide			
Watts	Monthly kWh	Distribution	Monthly Minimum Charge	
175	70	0.00	10.41	(I)
250	98	0.00	10.41	(I)
400	156	0.00	10.20	(I)

Overhead Alternative Technology Lighting		
Distribution	Monthly Minimum Charge	
0.00	10.06	(I)

RIDERS:

The Riders included in this Tariff that apply to this Rate are listed in the Rider Matrix on Page 181.

DEFAULT SERVICE CHARGES:

The Price to Compare Default Service Charge shall be determined using the applicable Monthly kWh usage, from the preceding chart, multiplied by the Price to Compare Default Service Rate Rider Commercial Customer Class rate.

PAYMENT TERMS:

As per Rule 11, Payment of Bills.

TERM OF CONTRACT:

Provision of this Service requires a contract with the Company. The initial term of contract shall be not less than ten (10) years, subject to renewal for successive one (1) year terms, unless other terms shall be provided in the contract. When replacement with different type luminaire is requested by the Customer of an existing luminaire during the initial ten (10) year term of contract, the Customer shall pay the cost of removal in addition to the depreciable life of the fixture for the remainder of the contract term (to be determined by the Company). Under Provision B, the term of contract may be less than ten (10) years, but not less than one (1) year.

All non-LED light fixtures that become inoperable will be replaced with an equivalent lumen output LED light fixture. When such replacement occurs, LED rates will apply based on the Company's current electric service Tariff.

(I) Increase

SERVICES, STREET LIGHTING SERVICE – ME (continued)

GENERAL PROVISIONS:

(A) COMPANY OPERATION AND MAINTENANCE OF CONVENTIONAL LUMINAIRE: The Company will operate and maintain conventional (non-ornamental) Sodium Vapor, Mercury Vapor and Incandescent lighting units consisting of lamps, luminaries, controls, brackets and ballasts approved by the Company. These units will be installed on wood poles at mounting heights not to exceed forty-five (45) feet and in a manner acceptable to the Company. The Company will operate and maintain and replace the photocell controls and lamps as necessary to the extent hereinafter expressly provided at the following monthly rates and charges per light:

(1)	Sodium Vapor Lamps	$3.62	(I)
(2)	Mercury Vapor Lamps	$1.49	(I)
(3)	Incandescent Lamps	$4.07	(I)

(B) COMPANY OWNERSHIP OF CONVENTIONAL LUMINAIRE FACILITIES: The Company will furnish and install and own its standard Sodium Vapor, Mercury Vapor and Incandescent conventional (non-ornamental) street lighting units consisting of lamps, luminaries, controls, brackets and ballasts, mounted on the Company's wood poles and utilizing the Company's overhead distribution system. For each light, the Company will furnish without added charge up to 300 feet of overhead line on existing suitable poles. At its option, the Company may install additional wood poles, provided that a street lighting unit is then installed on each dedicated pole. The type of lighting units and fixtures currently being furnished by the Company at the time service is contracted for under this Service will be installed at the rates herein provided.:

(1)	Charges Per Month Per Light:	$3.47	(I)
(2)	Charges Per Month Per Dedicated Pole:	$14.49	(I)

(I) Increase

SERVICES, STREET LIGHTING SERVICE – ME (continued)

(C) UNDERGROUND FEED TO STREET LIGHTS: This provision is for the installation of new facilities at new locations or the conversion of facilities at existing locations. Where the Company furnishes an underground electrical source, there shall be billed charges in addition to the other charges specified in this Service per light as follows:

Demand and Energy Charges for common lamp sizes:

Sodium Vapor				
Nominal Watts	Monthly kWh	Distribution	Monthly Minimum Charge	
70	32	0.13	0.19	(I)
100	46	0.19	0.19	(I)
150	66	0.29	0.19	(I)
250	98	0.48	0.19	(I)
400	156	0.77	0.19	(I)

Mercury Vapor				
Nominal Watts	Monthly kWh	Distribution	Monthly Minimum Charge	
175	74	0.36	0.19	(I)
250	107	0.51	0.19	(I)
400	174	0.77	0.19	(I)
1000	420	1.99	0.19	(I)

Metal Halide				
Nominal Watts	Monthly kWh	Distribution	Monthly Minimum Charge	
175	70	0.34	0.19	(I)
250	98	0.48	0.19	(I)
400	156	0.77	0.19	(I)

Underground Alternative Technology Lighting		
*Distribution	Monthly Minimum Charge	
0.357	0.22	(I)

*cents per kWh

The cost of trenching and backfilling, including breaking and replacement of concrete and other surfacing, and the provision and installation of duct or conduit (concrete encased where specified by the Company), where duct or conduit is required by the Company, shall be borne by the Customer. The cost of foundations required for support of standards shall be borne by the Customer, except that the Company will supply foundation bolts and conduit required for the installation in foundations. The Customer shall make such installations or contract with the Company or with others to do so, all to be in compliance with the Company's specifications. All installations made by (or for) the Customer shall be maintained by the Customer, except as next stated herein.

Upon mutual agreement with the Company, the Customer may transfer to the Company the ownership of such installations (except where an integral part of the Customer's property), and in the event of such transfer of ownership, the Company will thereafter maintain such equipment, and there shall be no change in the charges stated in the Rate Per Month of this Street Lighting Service, General Provisions D., E. and F.

(I) Increase

SERVICES, STREET LIGHTING SERVICE – ME (continued)

(D) COMPANY OPERATION & MAINTENANCE OF ORNAMENTAL LUMINARIES: The Company will operate and maintain ornamental Sodium Vapor and Mercury Vapor lighting units consisting of lamps, luminaire controls, brackets and ballasts approved by the Company and served from the Company's distribution system.

These units will be installed on ornamental standards and in a manner acceptable to the Company. The Company will operate and maintain and replace the photocell controls and lamps as necessary to the extent hereinafter expressly provided at the following rates and charges Per Month Per Light: (I)

(1)	Sodium Vapor Lamps	$4.31	
(2)	Mercury Vapor Lamps	$2.45	(I)

(E) COMPANY OWNERSHIP OF ORNAMENTAL LUMINAIRE: Where at the approval of the Company, the Customer owns, installs and maintains the cable and ducts (or conduit) and the standards and foundation therefore and the Company owns, installs, and maintains its standard Sodium Vapor, Mercury Vapor or Incandescent Ornamental street light units consisting of only the lamp, ballast, control, luminaire (and its interior wiring), the Luminaire Charge per month for ornamental lights, not to exceed thirty-five (35) foot mounting height, will be as follows:

Luminaire Charge: $8.24 Per Light Per Month (I)

(F) COMPANY OWNERSHIP OF ORNAMENTAL STANDARDS: Where, at the Company's option and upon Customer request, the Company has installed on a Company-owned standard a Company-owned and Company-approved standard Sodium Vapor, Mercury Vapor or Incandescent ornamental luminaire, the Company will own, operate, and maintain said standard at the following rate:

$15.53 Standard Charge Per Month (I)

(I) Increase

SERVICES, STREET LIGHTING SERVICE – ME (continued)

(G) ALTERNATIVE TECHNOLOGY LIGHTING: The Alternative Technology Lighting charges shall apply to lighting facilities owned and maintained by the Customer which utilize Induction, Solid State, or Plasma Lighting technologies, or such additional alternative technology as may be specified by the Company. The Alternative Technology Lighting must be certified by an Edison Testing Laboratories "ETL" (or equivalent) to verify the actual consumption of the fixture. In addition and in order to certify the safe operation, the fixture must be Underwriters Laboratories "UL" (or equivalent) listed. Provisions A, B, D, E, and F shall not apply in the case of service provided under this General Provision G.

For purposes of the Provision G, the following definitions shall apply:

Induction Lighting – Discharge lamps, where mercury or other atoms are energized to elevate their energy level, then discharge a photon as they fall back to their normal state.

Solid State Lighting – Technology using semi-conducting materials to convert electricity into light. Solid State Lighting is an umbrella term encompassing both light-emitting diodes (LEDs) and organic light-emitting diodes (OLEDs).

Plasma Lighting – Plasma lamps are a family of light sources that generate light by exciting a plasma inside a closed transparent burner or bulb using a radio frequency (RF) power. Typically, such lamps use a noble gas or a mixture of these gases and additional materials such as metal halides, sodium, mercury, or sulfur. A waveguide is used to constrain and focus the electrical field into the plasma. In operation the gas is ionized and free electrons, accelerated by the electrical field collide with gas and metal atoms. Some electrons circling around the gas and metal atoms are excited by these collisions, bringing them to a higher energy state. When the electron falls back to its original state, it emits a photon, resulting in visible light or ultraviolet radiation depending on the fill materials.

Alternative Technology Lighting shall be applied to each kilowatt-hour delivered during a billing month to all Customers served under this specific provision, determined to the nearest one-hundredth of a cent per kilo-watt hour. In addition, the wattage of the Alternative Technology Lighting shall be rounded to the nearest 25 Watt. The Alternative Technology Lighting wattage will then be converted into kWh in accordance with the formula set forth below:

$$kWh = (System\ Watt \times 350) / 1{,}000$$

Where:

System Watt = Total Watts used (drawn) by the entire luminaire fixture

(H) If the customer requests the Company to remove the present high pressure sodium vapor street light system to install LED lights and if the present system is less than twenty years old, the customer shall pay the removal cost plus the remaining value of the system.

SERVICES

HIGH PRESSURE SODIUM VAPOR STREET LIGHTING SERVICE - PN

AVAILABILITY:

Penelec

Available only to present Customers for installations now being served prior to December 31, 2023. Lighting service on public streets, highways, bridges, parks and similar public places for municipalities and other governmental agencies.

GENERAL MONTHLY CHARGES:

Distribution Charge by Nominal Lamp Size:

Wood Pole

Rate District	Penelec			
Initial Lumens	Watts	kWh per Month	Distribution	
5,800	70	29	$14.32	(I)
9,500	100	50	$12.68	(I)
16,000	150	71	$12.06	(I)
22,000	200	80	$18.41	(I)
27,500	250	110	$19.34	(I)
50,000	400	169	$12.66	(I)

Fiberglass Pole Not Over 16 Feet

Rate District	Penelec			
Initial Lumens	Watts	kWh per Month	Distribution	
5,800	70	29	$22.89	(I)
9,500	100	50	$21.27	(I)
16,000	150	71	$20.64	(I)
22,000	200	80	$20.94	(I)
27,500	250	110	$27.83	(I)
50,000	400	169	$21.21	(I)

RIDERS:

The Riders included in this Tariff that apply to this Rate are listed in the Rider Matrix on page 181.

DEFAULT SERVICE CHARGES:

The Price to Compare Default Service Charge shall be determined using the applicable Monthly kWh usage, from the preceding chart, multiplied by the Price to Compare Default Service Rate Rider Commercial Customer Class rate.

PAYMENT TERMS:

As per Rule 11, Payment of Bills.

(I) Increase

SERVICES, HPS VAPOR STREET LIGHTING SERVICE – PN (continued)

TERM OF CONTRACT:

Not less than five (5) years.

All non-LED light fixtures that become inoperable will be replaced with an equivalent lumen output LED light fixture. When such replacement occurs, LED rates will apply based on the Company's current electric service Tariff. (C)

GENERAL PROVISIONS:

(A) The Company shall furnish, install, and maintain at the above rates all necessary street lighting facilities consisting of lamps, luminaries, controls, brackets, and ballasts, utilizing the Company's general overhead or underground distribution system.

(B) Bills for service supplied under this Rate shall be rendered by the Company monthly.

(C) Lamps shall be lighted from dusk to dawn each and every night, or for approximately 4,200 hours per year.

(D) Additional high pressure sodium vapor street lighting fixtures of the type currently used by the Company shall be installed by the Company on existing circuits at the Customer's request at any time except during the last three (3) months of any contract term. Additional high pressure sodium vapor street lighting fixtures of the type currently used by the Company involving the construction by the Company of additional circuits and/or pole line shall be installed by the Company at the Customer's request at any time except during the last twelve (12) months of any contract term.

(E) If additional street lighting facilities are installed at the Customer's request, they shall be considered as an addition to the contract and subject to all the provisions thereof.

(F) If the Customer requests the Company to remove the present high pressure sodium vapor street light system to install LED lights and if the present system is less than twenty years old, the Customer shall pay the removal cost plus the remaining value of the system.

(G) If a Customer requests an underground system, the additional cost shall be borne by the Customer, or may be included in the contract at the following additional charges:
Underground (1): Earth construction at 5.00¢ per foot. (I)
Underground (2): Requiring removal and replacement of paving or sidewalks at 55.00¢ per foot. (I)
Underground (3): If a Customer furnishes and installs foundation bases for fabricated poles and the conductor raceways in accordance with Company specifications, the charges in items (1) and (2) shall not apply.
Underground (4): Stone construction - additional costs shall be borne by the Customer.

(C) Change
(I) Increase

SERVICES, HPS VAPOR STREET LIGHTING SERVICE – PN (continued)

(I) Underpass Lighting: High pressure sodium vapor lamps for 24-hour service shall be supplied by the Company, as follows:

Watts	kWh per Month	Distribution	
70	60	$13.60	(I)
100	104	$9.54	(I)
150	148	$8.78	(I)
200	167	$13.65	(I)

(J) Special equipment, including steel, aluminum or concrete poles or fiberglass poles in excess of sixteen (16) feet in length may be furnished at the Company's option, upon written request, and the additional cost there of shall be borne by the Customer.

(I) Increase

SERVICES

MUNICIPAL STREET LIGHTING SERVICE (SLS-MUNI)

AVAILABILITY:

Penelec

Lighting service on public streets, highways, bridges, parks and similar public places for municipalities and other governmental agencies.

THIS RATE IS RESTRICTED SOLELY TO EXISTING LAMP LOCATIONS OF CUSTOMERS WHO WERE RECEIVING SERVICE HEREUNDER ON APRIL 9, 1981. ANY CUSTOMER PRESENTLY SERVED UNDER THIS MUNICIPAL STREET LIGHTING SERVICE AND ELECTS TO TERMINATE THIS SERVICE, SHALL NOT BE PERMITTED TO RETURN AS A MUNICIPAL STREET LIGHTING SERVICE CUSTOMER.

GENERAL MONTHLY CHARGES:

Distribution Charge by Nominal Lamp Size:

Mercury Vapor Floodlight Units:

Wood Pole

Rate District	Penelec			
Initial Lumens	Watts	kWh per Month	Distribution	
21,500	400	174	$18.15	(I)
60,000	1,000	420	$21.80	(I)

RIDERS:

The Riders included in this Tariff that apply to this Rate are listed in the Rider Matrix on page 181.

DEFAULT SERVICE CHARGES:

The Price to Compare Default Service Charge shall be determined using the applicable Monthly kWh usage, from the preceding chart, multiplied by the Price to Compare Default Service Rate Rider Commercial Customer Class rate.

(I) Increase

SERVICES, SLS-MUNI (continued)

PAYMENT TERMS:

As per Rule 11, Payment of Bills.

TERM OF CONTRACT:

Not less than five (5) years.

GENERAL PROVISIONS:

(A) The Company shall furnish, install, and maintain at the above rates all necessary street lighting facilities consisting of lamps, luminaries, controls, brackets, and ballasts, utilizing the Company's general overhead or underground distribution system.

(B) If a Customer requests an underground system, the additional cost shall be borne by the Customer, or may be included in the contract at the following additional charges:
Underground (1): Earth construction at 5.00¢ per foot. (I)
Underground (2): Requiring removal and replacement of paving or sidewalks at 55.00¢ per foot. (I)
Underground (3): If a Customer furnishes and installs foundation bases for fabricated poles and the conductor raceways in accordance with Company specifications, the charges in items (1) and (2) shall not apply.
Underground (4): Stone construction - additional costs shall be borne by the Customer.

(C) The Company may, at its option, furnish special equipment to a Customer who requests it at such increased rates per lamp as may be determined by the Company.

(D) Limited Access Highway Lighting: If a Customer owns the entire street lighting installation, the Company shall supply energy, furnish and install replacement lamps and photoelectric controls, and clean the fixtures when and if necessary. Replacement of, or repairs to, Customer-owned facilities other than lamps and photoelectric controls shall be made at the Customer's expense. The Rate, per lamp per month, is as follows:

	kWh per Month	Rate	
250 watt mercury vapor lamp	107	$9.44	(I)
400 watt mercury vapor lamp	174	$8.08	(I)

For mounting heights over thirty-five (35) feet, the above rates shall be increased by Three Dollars and Sixty-Four Cents ($3.64).

(I) Increase

SERVICES, SLS-MUNI (continued)

(E) This Special Provision E. is restricted solely to Overhead or Boulevard Street Lighting in the City of Altoona where the Company furnishes overhead circuits consisting of cable and wire from Customer-owned series street lighting transformers to pole locations. In addition to the transformers and all auxiliary equipment, consisting of lightning arresters, oil switches, relays, supporting structures and wiring, the Customer supplies and maintains all fixtures, lighting units, supports, standards, etc. Such service shall be supplied and metered by the Company at primary voltage except at the Customer's option, a portion may be supplied at secondary voltage for the operation of control equipment and for supply to self-controlled lamps connected to the Company's secondary lines. The charges for this service include the following:

(1) For each overhead self-controlled unit, served from the general overhead distribution system, a charge of Two Dollars and Fifty-Four Cents ($2.54). (I)

(2) No charge for the boulevard units.

(3) For the kilowatt-hours consumed as indicated by the summation of the monthly meter readings:

First 100,000 kWh	0.992¢ kWh	(I)
Excess kWh	0.261¢ kWh	(I)

(4) ALTERNATIVE TECHNOLOGY LIGHTING: The Alternative Technology Lighting charges shall apply to lighting facilities owned and maintained by the Customer which utilize Induction, Solid State, or Plasma Lighting technologies, or such additional alternative technology as may be specified by the Company. The Alternative Technology Lighting must be certified by an Edison Testing Laboratories "ETL" (or equivalent) to verify the actual consumption of the fixture. In addition, and in order to certify the safe operation, the fixture must be Underwriters Laboratories "UL" (or equivalent) listed.

For purposes of the Provision E, the following definitions shall apply:

Induction Lighting – Discharge lamps, where mercury or other atoms are energized to elevate their energy level, then discharge a photon as they fall back to their normal state.

Solid State Lighting – Technology using semi-conducting materials to convert electricity into light. Solid State Lighting is an umbrella term encompassing both light- emitting diodes (LEDs) and organic light-emitting diodes (OLEDs).

Plasma Lighting – Plasma lamps are a family of light sources that generate light by exciting a plasma inside a closed transparent burner or bulb using a radio frequency (RF) power. Typically, such lamps use a noble gas or a mixture of these gases and additional materials such as metal halides, sodium, mercury, or sulfur. A waveguide is used to constrain and focus the electrical field into the plasma. In operation the gas is ionized and free electrons, accelerated by the electrical field collide with gas and metal atoms. Some electrons circling around the gas and metal atoms are excited by these collisions, bringing them to a higher energy state. When the electron falls back to its original state, it emits a photon, resulting in visible light or ultraviolet radiation depending on the fill materials.

(I) Increase

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SERVICES, SLS-MUNI (continued)

Alternative Technology Lighting shall be applied to each kilowatt-hour delivered during a billing month to all Customers served under this specific provision, determined to the nearest one-hundredth of a cent per kilo-watt hour. In addition, the wattage of the Alternative Technology Lighting shall be rounded to the nearest 25 Watt. The Alternative Technology Lighting wattage will then be converted into kWh in accordance with the formula set forth below:

$$kWh = (System\ Watt \times 350) / 1{,}000$$

Where:

System Watt = Total Watts used (drawn) by the entire luminaire fixture.

(F) Bills for service supplied under this Rate shall be rendered by the Company monthly.

(G) Lamps shall be lighted from dusk to dawn nightly, or for approximately 4,200 hours per year.

(H) Additional street lighting fixtures of the type currently used by the Company shall be installed by the Company on existing circuits at the Customer's request at any time except during the last three (3) months of any contract term. Additional street lighting fixtures of the type currently used by the Company involving the construction by the Company of additional circuits and/or pole line shall be installed by the Company at the Customer's request at any time except during the last twelve (12) months of any contract term.

(I) Any additional street lighting facilities installed at the Customer's request shall be considered as an addition to the contract and subject to all the provisions thereof. If a sodium vapor unit replaces an existing mercury vapor unit that has been installed for less than ten (10) years, the Customer shall pay the Company for the cost of removal of the mercury vapor unit.

(J) If the Customer requests the Company to remove the present high pressure sodium vapor street light system to install LED lights and if the present system is less than twenty years old, the Customer shall pay the removal cost plus the remaining value of the system.

SERVICES

PRIVATE OUTDOOR LIGHTING SERVICE – (PLS)

AVAILABILITY:

Penn Power

Available only to present Customers for installations now being served prior to May 31, 2024. (C)
Available for all-night outdoor lighting service to any Customer on the lines of the Rate District where such service can be supplied by the installation of lighting fixtures supplied directly from (1) existing secondary circuits or (2) an extension of existing secondary circuit that requires only one additional span of secondary circuit and does not require any other facilities or expenses (e.g. new pole, pole changeout, or guying). Complete lighting service will be furnished by the Company using vapor lamps installed in standard fixtures. All equipment will be installed and maintained by the Company.

GENERAL MONTHLY CHARGES:

Overhead and Post-Top (PT) Lighting Service:

The charges listed below for lights not designated as PT are for each light with luminaire and bracket arm, supplied from an existing pole and secondary facilities.

The charges listed below for lights designated as PT are for each lamp with post-top luminaire mounted on a 14'-16' post installed 4' in the ground, where service is supplied from existing secondary, including 50 feet of circuit installed in a trench provided by the customer.

Distribution Charge

Rating in Watts	Type	Nominal Lumens	Average Monthly kWh	Distribution	
175	Mercury Vapor	7,500	70	$20.84	(I)
175	Mercury Vapor – PT	7,500	70	$37.91	(I)
400	Mercury Vapor	22,000	156	$17.92	(I)
70	Sodium Vapor	5,800	32	$26.00	(I)
100	Sodium Vapor – PT	9,500	46	$39.85	(I)
100	Sodium Vapor	9,500	46	$26.16	(I)
150	Sodium Vapor	16,000	66	$25.20	(I)
250	Sodium Vapor	27,500	98	$26.43	(I)
400	Sodium Vapor	50,000	156	$26.19	(I)
250	Metal Halide	23,000	98	$32.62	(I)
400	Metal Halide	40,000	156	$27.84	(I)
1,000	Metal Halide	110,000	364	$11.89	(I)

When service cannot be supplied from facilities included above and additional facilities are required, the customer will in addition to the above charges pay the following distribution charge for each pole:

For each 30’ or 35’ pole, per month	$15.82	(I)
For each 40’ pole, per month	$18.41	(I)

(C) Change
(I) Increase

SERVICES, PLS (continued)

RIDERS:

The Riders included in this Tariff that apply to this Rate are listed in the Rider Matrix on page 181.

DEFAULT SERVICE CHARGES:

The Default Service Charges shall be determined using the applicable Average Monthly kWh usage, from the preceding chart, multiplied by the Price to Compare Default Service Rate Rider, Commercial Customer Class rate.

TERMS OF PAYMENT:

The net amount billed is due and payable within a period of twenty days for residential type service and fifteen days for commercial type service. If the net amount is not paid on or before the date shown on the bill for payment of net amount, the bill shall bear interest at the rate of 2% per month of the unpaid net balance. This service shall be separately billed, or at the Company's option, billing for it shall be added as a separate item to the customer's bill for other service or services. Failure to pay for one service shall not be treated as failure to pay for the other service or services for any purpose.

CONTRACT:

Electric service hereunder will be furnished in accordance with a written contract which by its terms shall be in full force and effect for a period of three years and shall continue in force thereafter from year to year unless either party shall give to the other not less than 60 days' notice in writing prior to the expiration date of any of said yearly periods that the contract shall be terminated at the expiration date of said yearly period. When a contract is terminated in the manner provided herein, the service will be discontinued.

SERVICES, PLS (continued)

TERMS AND CONDITIONS:

The Customer shall provide cleared rights-of-way, including easements as may be required by the Company and the customer shall be responsible for any permits which may be required in order for the Company to supply the lighting service.

All lamps shall burn from dusk to dawn, every night, burning approximately 4,070 hours per year.

Maintenance will be performed during regularly scheduled working hours and the Company will endeavor to replace burned-out lamps within 48 hours after notification.

The Company shall replace glass globes and other glass covers twice in a twelve-month period at no additional cost. With repeated vandalism, the Company, at its option, will repair or remove its damaged equipment and the customer shall pay for repairs on a time and material basis, plus overhead charges.

No reduction in bill shall be allowed for lamp outages.

Additional facilities, not provided for herein, that must be installed by the Company, at the customer's request, shall be and remain the property of the Company but shall be paid for by the customer on the basis of an estimate prepared by the Company.

The rates contained herein are for continuous use of the facilities and are not applicable to seasonal usage.

RULES AND REGULATIONS:

The Company's Standard Rules and Regulations shall apply to the installation and use of electric service.

SERVICES

HIGH PRESSURE SODIUM VAPOR STREET LIGHTING SERVICE – (SLS-SV)

AVAILABILITY:

Penn Power

Available only to present Customers for installations now being served prior to December 31, 2023. Available to municipalities and other governmental agencies for lighting public streets, highways, bridges, parking lots, parks, and similar public places. Company will furnish, install, operate, and maintain its standard HPS street light units consisting of lamps, luminaires, controls, brackets, and ballasts utilizing the Company's wood, metal or steel poles and overhead and underground distribution facilities that exist along public thoroughfares. Exceptions are as noted under Special Terms and Conditions. Lighting units will operate from sunset until sunrise, each night of the year, approximately 4,070 hours of annual operation.

GENERAL MONTHLY CHARGES:

Distribution Charge

Rating in Watts	Nominal Lumens	Average Monthly kWh	Distribution	
70	5,800	32	$14.77	(I)
100	9,500	46	$12.86	(I)
150	16,000	66	$13.05	(I)
250	27,500	98	$15.25	(I)
400	50,000	156	$15.70	(I)

RIDERS:

The Riders included in this Tariff that apply to this Rate are listed in the Rider Matrix on page 181.

DEFAULT SERVICE CHARGES:

The Default Service Charges shall be determined using the applicable Average Monthly kWh usage, from the preceding chart, multiplied by the Price to Compare Default Service Rate Rider, Commercial Customer Class rate.

ADDITIONAL FACILITIES:

When the customer requests service that requires additional facilities, such as wood, metal or ornamental poles not presently considered a part of the Company's existing overhead or underground distribution system, the customer shall bear these additional costs. The customer shall also bear the cost of rearranging or extending the existing facilities necessary to serve additional lights or to obtain the required mounting height. All necessary street lighting facilities are supplied, installed, owned, operated, and maintained by the Company and are connected to the Company's available general distribution system. The equipment installed under the above rate is of the type currently being furnished by the Company at the time service is contracted. (C)

(C) Change
(I) Increase

SERVICES, SLS-SV (continued

The Company will install the street lights as requested upon payment by the customer of the aforementioned excess costs. The customer may elect to pay monthly minimum charges for a period not to exceed 60 months based on the estimated construction cost of such additional facilities. (C)

REPLACEMENTS:

If the customer requests the Company to remove the present high pressure sodium vapor street light system to install LED lights and if the present system is less than twenty years old, the customer shall pay the removal cost plus the remaining value of the system. (C)

TERMS OF PAYMENT:

The net amount billed is due and payable within a period of thirty days. If the net amount is not paid on or before the date shown on the bill for payment of net amount, the bill shall bear interest at the rate of 2% per month of the unpaid net balance.

CONTRACT:

Electric service hereunder will be furnished in accordance with a written contract which by its terms shall be in full force and effect for a period of ten years and shall continue in force thereafter for five-year periods unless either party shall give to the other not less than 60 days' notice in writing prior to the expiration date of any of said five-year period that the contract shall be terminated at the expiration date of said five-year period. When a contract is terminated in the manner provided herein, the service will be discontinued.

RULES AND REGULATIONS:

The Company's Standard Rules and Regulations shall apply to the installation and use of electric service .

(C) Change

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SERVICES

SCHEDULE 51
STREET LIGHTING SERVICE

AVAILABILITY:

West Penn

Available only to present Customers for installations now being served prior to June 6, 1997 for mercury vapor street lighting to municipalities and to unincorporated communities, for lighting public bridges and major highway interchanges, for other suitable readily accessible locations as solely determined by the Company, and for connections existing as of August 28, 1985.

GENERAL MONTHLY CHARGES:

Distribution Charge by Nominal Lamp Size:

Rate District	West Penn			
Lumen	Watts	kWh	Monthly Rate	
8,150	175	74	$14.59	(I)
11,500	250	103	$20.18	(I)
21,500	400	162	$24.80	(I)
60,000	1,000	386	$38.45	(I)

RIDERS:

The Riders included in this Tariff that apply to this Rate are listed in the Rider Matrix on page 181.

DEFAULT SERVICE CHARGES:

For Customers receiving Default Service from the Company, the Price to Compare Default Service Rate Rider, Commercial Customer Class rate applies.

GENERAL:

Compensating for Transmission and Distribution Losses.

Multiplying Customer's calculated on-peak lighting energy by 1.09333 and calculated off-peak lighting energy by 1.04808 produces the generation energy that must be delivered to the system within the West Penn Rate District.

The rating of lamps in lumens is for identification and shall approximate the manufacturer's standard rating **.**

(I) Increase

SERVICES, SCHEDULE 51 (continued)

LONG TERM SERVICE:

TERM

Locations served hereunder prior to July 1978 have a street lighting agreement for an initial term of five years which will continue in effect upon the same conditions for successive five-year terms until cancelled by written notice by either party to the other at least 90 days prior to the expiration of the initial or successive term. After two successive five-year terms, the Agreement may also be cancelled by the Customer upon written notice at least 90 days in advance of cancellation.

New locations and additions to existing contracts will have an initial term of ten years and remain in force thereafter until a 90-day written cancellation notice has been given and the initial term and cancellation notice period have expired.

Provision of this Service requires a contract with the Company. The initial term of contract shall be not less than ten (10) years, subject to renewal for successive one (1) year terms, unless other terms shall be provided in the contract. When replacement of existing lighting is requested by the Customer of an existing luminaire during the initial ten (10) year term, the Customer shall pay the cost of removal in addition to the depreciable life of the fixture for the remainder of the term (to be determined by the Company).

STANDARD OVERHEAD SYSTEMS:

Company will, at its own cost, install, operate, and maintain its standard overhead street lighting equipment for municipalities, unincorporated communities, and public agencies where service can be supplied from existing distribution systems along public thoroughfares. Customer shall pay the installed cost of any facilities required to extend service.

SPECIAL SYSTEMS:

Company will provide underground, ornamental, and other special systems when the additional installed cost in excess of the estimated cost of a standard overhead system for the same application is paid by Customer. Company shall take title to the special system and shall operate and maintain the facilities. At the termination of the useful life of the special system or designated components of the special system for any reason, a new system or component shall be installed under similar conditions.

Company shall change the location of any lighting unit upon the written request of the Customer. Customer shall pay the Company the total relocation cost.

SERVICES, SCHEDULE 51 (continued)

Customer shall be responsible for all costs and expenses of trenching, backfilling all trenches and for repaving, repairing or replacing any roadways, walkways, vegetation or other physical objects damaged, destroyed or displaced by construction necessary for the installation and maintenance of the system or any of its component parts.

Customer shall reimburse the Company for total costs, less cost of standard fixture and bracket, incurred by the Company as a result of any damage, destruction or cost of repairs to the system or any component part thereof from any cause, excepting Company's negligence. However, in the event that the system or any component part thereof, excluding fixture and bracket, is damaged or destroyed by the negligent or willful acts of third parties, prior to billing Customer for the items so damaged or destroyed Company shall first reasonably attempt to collect the costs of replacements or repair from the third party responsible and shall certify to the Customer that such attempts have been made and that the said third party has not paid for such damages or destruction and is not likely to respond with such payment in a reasonable manner. This provision is not intended to compel the Company to enter legal action against the third party responsible prior to billing Customer, determination as to such procedure being within the sole determination of the Company.

The Company shall have the sole, complete and final authority to determine the operating lifetime, or remaining operating lifetime, of the system or any of its component parts. The operating lifetime of the system shall not be less than twenty (20) years from the date of installation of the system. Upon the determination of the Company that the operating lifetime of the system or any of its component parts has expired, the Company shall give written notice of the same to the Customer. Upon receipt of such written notification, Customer shall elect either to replace or to de-energize the system or its applicable component part. Customer shall give written notice of such election to the Company at its local office.

In the event Customer elects to replace the system or any component part thereof, Customer shall pay the Company the additional installed cost of the replacement system or component part thereof plus removal cost. The additional installed cost of the system or component part thereof is defined as the total cost of the system or component part thereof as installed less the installed cost of the standard fixtures and brackets which would have been required had the system been the Company's standard overhead distribution system.

If the Customer elects to de-energize the system and/or component part thereof, the Company shall de-energize the same. Upon the written request of the Customer, Company shall remove the de-energized system or component part thereof. Such removal shall be at the Customer's expense.

In the event Customer does not give Company written notice of its election within six (6) months after notification by the Company, the Company shall de-energize the system or its applicable component part. Upon Customer's written request, Company shall remove the de-energized system or component part thereof. Such removal shall be at Customer's expense.

Company will provide bridge lighting when Customer installs and maintains fixture supports and conduit for the supply line. Company shall furnish and maintain lamp fixtures and supply line and will provide energy and lamp replacements.

SERVICES, SCHEDULE 51 (continued)

CONDITIONS:

Customer shall furnish Company a certified map, showing the location and size of each unit included in the initial installation provided for in this Agreement. Company shall install said units as designated.

Company shall furnish units at additional locations in accordance with Company practices upon the written order of Customer; Company shall increase size of any unit on the same Rate Schedule upon written order of Customer.

Company shall change the location of any unit furnished under this Agreement, upon written order of Customer, if said change does not require the extension of lines or the erection of poles, but Company shall not be required to make more than one change in the location of any one unit during term this Agreement is in effect.

Customer shall provide to Company, free of cost, a satisfactory right-of-way, location, and housing for Company's facilities necessary to supply service on premises controlled by Customer. Facilities provided at Company's expense shall remain Company property.

Company shall not be liable for damages to the Customer for any failure in such lighting which results from any cause beyond the Company's control.

Company shall change the location of any unit furnished under this Agreement, upon written order of Customer, if said change does not require the extension of lines or the erection of poles, but Company shall not be required to make more than one change in the location of any one unit during term this Agreement is in effect.

Customer shall provide to Company, free of cost, a satisfactory right-of-way, location, and housing for Company's facilities necessary to supply service on premises controlled by Customer. Facilities provided at Company's expense shall remain Company property.

Company shall not be liable for damages to the Customer for any failure in such lighting which results from any cause beyond the Company's control.

Customer shall notify Company in writing at the Company's local office of all outages and the locations thereof not later than 12 o'clock Noon on the day following the night which the outages occurred.

Pavement and/or sidewalk damaged in the erection and/or maintenance of street lighting systems hereunder shall be placed by the Company in as good condition as existed before the said acts of erection and/or maintenance.

SERVICES, SCHEDULE 51 (continued)

CONTRACT:

Company standard form of Street Lighting Agreement shall be executed.

SERVICES

SCHEDULE 52
OUTDOOR LIGHTING SERVICE

AVAILABILITY:

West Penn

Available for existing high pressure sodium vapor outdoor lighting installed before June 6, 1997 and for existing mercury vapor installations installed prior to August 28, 1985.

GENERAL MONTHLY CHARGES:

Distribution Charge by Nominal Lamp Size:

Rate District	West Penn		
Lamp Type	High Pressure Sodium Vapor		
Lumen	Watts	kWh	Monthly Rate
9,500	100	51	$16.81 (I)

Rate District	West Penn		
Lamp Type	Mercury Vapor		
Lumen	Watts	kWh	Monthly Rate
4,000	100	45	$12.55 (I)
8,150	175	74	$14.14 (I)
21,500	400	162	$23.00 (I)

RIDERS:

The Riders included in this Tariff that apply to this Rate are listed in the Rider Matrix on page 181.

DEFAULT SERVICE CHARGES:

For Customers receiving Default Service from the Company, the Price to Compare Default Service Rate Rider, Commercial Customer Class rate applies.

GENERAL:

Compensating for Transmission and Distribution Losses:

Multiplying Customer's calculated on-peak lighting energy by 1.09333 and calculated off-peak lighting energy by 1.04808 produces the generation energy that must be delivered to the system within the West Penn Rate District. (C)

The rating of lamps in lumens is for identification purposes only and shall approximate the manufacturer's standard rating. All lamps are lighted from dusk to dawn aggregating approximately 4,200 hours per year.

Company will, at its own cost, install, operate, and maintain its standard overhead outdoor lighting equipment.

When, in the sole determination of the Company, such facilities reach the end of their useful life and replacement is desired by the Customer, the Customer will be required to contribute to replacement under whatever additional facilities plan is then in effect under this rate.

(C) Change
(I) Increase

SERVICES

SCHEDULE 53
STREET AND AREA LIGHTING

AVAILABILITY:

West Penn

Available only for present Customers for installations being served prior to June 6, 1997 for high pressure sodium vapor street and area lighting to Customers for lighting roadways, parking lots, and other suitable readily-accessible areas as solely determined by the Company.

GENERAL MONTHLY CHARGES:

Distribution Charge by Nominal Lamp Size:

OVERHEAD SERVICE

Rate District	West Penn			
Lumen	Watts	kWh	Monthly Rate	
9,500	100	51	$18.82	(I)
22,000	200	86	$25.05	(I)
*50,000	400	167	$36.24	(I)

*Also available for floodlighting application.

UNDERGROUND SERVICE

Low Mount

Rate District	West Penn			
Lumen	Watts	kWh	Monthly Rate	
9,500	100	51	$32.74	(I)

High Mount

Rate District	West Penn				
Lumen	Watts	kWh	Single Luminaire Per Pole	Each Additional Luminaire Per Pole	
9,500	100	51	$64.24	$30.78	(I)
22,000	200	86	$63.73	$32.81	(I)
50,000	400	167	$69.17	$38.23	(I)

RIDERS:

The Riders included in this Tariff that apply to this Rate are listed in the Rider Matrix on page 181.

(I) Increase

SERVICES, SCHEDULE 53 (continued)

DEFAULT SERVICE CHARGES:

For Customers receiving Default Service from the Company, the Price to Compare Default Service Rate Rider, Commercial Customer Class rate applies.

GENERAL:

Compensating for Transmission and Distribution Losses.

Multiplying Customer's calculated on-peak lighting energy by 1.09333 and calculated off-peak lighting energy by 1.04808 produces the generation energy that must be delivered to the system within the West Penn Rate District.

The rating of lamps in lumens is for identification purposes only and shall approximate the manufacturer's standard rating. All lamps are lighted from dusk to dawn aggregating approximately 4,200 hours per year.

TERM:

STANDARD TERM

Provision of this Service requires a contract with the Company. The initial term of contract shall be not less than ten (10) years, subject to renewal for successive one (1) year terms, unless other terms shall be provided in the contract. When replacement of existing lighting is requested by the Customer of an existing luminaire during the initial ten (10) year term, the Customer shall pay the cost of removal in addition to the depreciable life of the fixture for the remainder of the term (to be determined by the Company).

LONG TERM

After the initial term, the Agreement shall remain in effect until cancelled by not less than 90 days prior written notice of cancellation.

SERVICES, SCHEDULE 53 (continued)

CONDITIONS:

Company will, at its own cost, install, operate, and maintain its standard outdoor lighting equipment.

If Customer takes service under a Standard Term Agreement and terminates service under Agreement for any reason prior to the expiration of the initial five-year term, Customer shall pay as liquidated damages and not a penalty the removal cost plus remaining value of the system. If Customer takes service under Long Term Agreement and terminates service under Agreement for any reason during the first five years of initial term, Customer shall pay as liquidated damages and not a penalty a sum equal to the difference between the Long Term Rate and Standard Term Rate for each luminaire under the Agreement which is terminated for the entire period service was provided under Agreement, together with the cost of removal of the system plus remaining value of the system. If Customer takes service under Long Term Service Agreement and terminates service for any reason during the sixth through tenth years of the initial term, Customer shall pay as liquidated damages and not a penalty a sum equal to the difference between the Long Term Rate and Standard Term Rate for each luminaire under the Agreement which is terminated for the entire period service was provided under Agreement.

Customer shall be responsible for selecting the lamp size and location of the luminaire which shall be in conformance with applicable safety standards and governmental regulations. Customer shall obtain appropriate approval for lights to be located on public thoroughfares.

Customer shall be responsible for inspecting lighting locations to determine when any lamp is not operating and for reporting non-operating lighting locations to the Company.

Company will replace burned-out lamps and otherwise maintain the equipment during regular daytime working hours as soon as practical following notification by Customer.

Customer shall provide the Company's employees and equipment free access to the Customer's premises, at all reasonable hours, for purposes necessary or proper in connection with supplying and maintaining service.

Overhead service facilities shall consist of a standard overhead, enclosed luminaire and photoelectric switch control mounted on a luminaire bracket not to exceed 8 feet in length. For floodlighting applications, a standard floodlighting luminaire with photoelectric switch and adjustable mounting bracket is installed. Either luminaire is mounted on an existing Company-owned or approved pole. Customer shall pay the installed cost of any facilities required to extend service and the cost of rearranging facilities necessary to serve lights or to obtain required mounting height.

If the customer requests the Company to remove the present high pressure sodium vapor street light system to install LED lights and if the present system is less than twenty years old, the customer shall pay the removal cost plus the remaining value of the system.

SERVICES, SCHEDULE 53 (continued)

Underground Service – Low mount facilities shall consist of a post top luminaire, a photoelectric switch control and an ornamental pole approximately 14 feet in height. High mount facilities shall consist of a rectangular enclosed luminaire, a photoelectric switch control and an ornamental pole approximately 30 feet in height. Facilities for the high mount "Additional Luminaire Per Pole" shall consist of an additional rectangular enclosed luminaire and a photoelectric switch control mounted on the ornamental pole installed for the "Single Luminaire Per Pole" installation.

Underground service will be installed where service is supplied from an existing underground distribution system and the point of connection for secondary service is located within three feet of the base of the light pole. Where the point of connection for secondary service to the light is not located within three feet of the pole, Customer shall pay the installed cost and be responsible for the maintenance cost of any facilities required to provide underground secondary service to the base of the light pole.

SPECIAL SYSTEMS:

Company will provide non-standard underground, ornamental and other special systems when the additional installed cost in excess of the estimated cost of a standard overhead system for the same application is paid by Customer. In this case, Customer shall pay the standard overhead service rate. Company shall take title to the special system and shall operate and maintain the facilities. Customer shall be responsible for all damages to or loss of special system unless due to the negligence of the Company.

At the termination, for any reason, of the useful life of the special system or designated components of the special system, a new system or component shall be installed under similar Agreement conditions.

Company shall change the location of any lighting unit upon the written request of the Customer. Customer shall pay the Company the total relocation cost of the same.

Customer shall be responsible for all costs and expenses of trenching, backfilling all trenches and for repaving, repairing or replacing any roadways, walkways, vegetation or other physical objects damaged, destroyed or displaced by construction necessary for the installation and maintenance of the system or any of its component parts.

Customer shall reimburse the Company for total costs, less cost of standard fixture and bracket, incurred by the Company as a result of any damage, destruction or cost of repairs to the system or any component part thereof from any cause, excepting Company's negligence. However, in the event that the system or any component part thereof, excluding fixture and bracket, is damaged or destroyed by the negligent or willful acts of third parties, prior to billing Customer for the items so damaged or destroyed Company shall first reasonably attempt to collect the costs of replacements or repair from the third party responsible and shall certify to the Customer that such attempts have been made and that the said third party has not paid for such damages or destruction and is not likely to respond with such payment in a reasonable manner. This provision is not intended to compel the Company to enter legal action against the third party responsible prior to billing Customer, determination as to such procedure being within the sole determination of the Company.

SERVICES, SCHEDULE 53 (continued)

The Company shall have the sole, complete and final authority to determine the operating lifetime, or remaining operating lifetime, of the system or any of its component parts. The operating lifetime of the system shall not be less than twenty (20) years from the date of installation of the system. Upon the determination of the Company that the operating lifetime of the system or any of its component parts has expired, the Company shall give written notice of the same to the Customer. Upon receipt of such written notification, Customer shall elect either to replace or to de-energize the system or its applicable component part. Customer shall give written notice of such election to the Company at its local office.

In the event Customer elects to replace the system or any component part thereof, Customer shall pay the Company the additional installed cost of the replacement system or component part thereof plus removal cost. The additional installed cost of the system or component part thereof is defined as the total cost of the system or component part thereof as installed less the installed cost of the standard fixtures and brackets which would have been required had the system been the Company's standard system.

If the Customer elects to de-energize the system and/or component part thereof, the Company shall de-energize the same. Upon the written request of the Customer, Company shall remove the de-energized system or component part thereof. Such removal shall be at the Customer's expense.

In the event Customer does not give Company written notice of its election within six (6) months after notification by the Company, the Company shall de-energize the system or its applicable component part. Upon Customer's written request, Company shall remove the de-energized system or component part thereof. Such removal shall be at Customer's expense.

CONTRACT:

Company standard form of Street Lighting Agreement shall be executed.

SERVICES

SCHEDULE 54
STREET LIGHTING SERVICE

AVAILABILITY:

West Penn

Available only to present Customers for installations now being served prior to June 6, 1997 for high pressure sodium vapor street lighting to municipalities and to unincorporated communities and for lighting major highway interchanges and other suitable readily accessible locations as solely determined by the Company.

GENERAL MONTHLY CHARGES:

Distribution Charge by Nominal Lamp Size:

Rate District	West Penn			
Lumen	Watts	kWh	Monthly Rate	
9,500	100	51	$17.77	(I)
22,000	200	86	$24.07	(I)
50,000	400	167	$35.22	(I)

RIDERS:

The Riders included in this Tariff that apply to this Rate are listed in the Rider Matrix on page 181.

DEFAULT SERVICE CHARGES:

For Customers receiving Default Service from the Company, the Price to Compare Default Service Rate Rider, Commercial Customer Class rate applies.

GENERAL:

Compensating for Transmission and Distribution Losses.

Multiplying Customer’s calculated on-peak lighting energy by 1.09333 and calculated off-peak lighting energy by 1.04808 produces the generation energy that must be delivered to the system within the West Penn Rate District.

The rating of lamps in lumens is for identification purposes only and shall approximate the manufacturer's standard rating.

(I) Increase

SERVICES, SCHEDULE 54 (continued)

TERM:

Ten years initially. Agreement shall remain in force until a 90-day written cancellation notice has been given and the initial term and cancellation notice period have expired.

CONDITIONS:

Company will, at its own cost, install, operate, and maintain its standard overhead street lighting equipment for municipalities, unincorporated communities, and public agencies where service can be supplied from existing distribution systems along public thoroughfares. Customer shall pay the installed cost of any facilities required to extend service and the cost of rearranging of facilities necessary to serve lights or to obtain required mounting height.

Customer shall furnish Company a certified map, showing the location and size of each unit included in the initial installation provided for in this Agreement. Company shall install said units as designated.

Company shall furnish units at additional locations in accordance with Company practices upon the written order of Customer; Company shall increase size of any unit on the same Rate Schedule upon written order of Customer.

Company shall change the location of any unit furnished under Agreement, upon written order of Customer, if said change does not require the extension of lines or the erection of poles, but Company shall not be required to make more than one change in the location of any one unit during term Agreement is in effect.

Customer shall provide to Company, free of cost, a satisfactory right-of-way, location, and housing for Company's facilities necessary to supply service on premises controlled by Customer. Facilities provided at Company's expense shall remain Company property.

Company shall not be liable for damages to the Customer for any failure in such lighting which results from any cause beyond the Company's control.

Customer shall notify Company in writing at the Company's local office of all outages and the locations thereof not later than 12 o'clock Noon on the day following the night which the outages occurred.

Pavement and/or sidewalk damaged in the erection and/or maintenance of street lighting systems hereunder shall be placed by the Company in as good condition as existed before the said acts of erection and/or maintenance.

If Customer terminates street lighting service under this Schedule for any reason prior to the expiration of the initial term, Customer shall pay removal cost plus remaining value of the system.

If the Customer requests the Company to remove the present high pressure sodium vapor street light system to install LED lights and if the present system is less than twenty years old, the customer shall pay the removal cost plus the remaining value of the system.

SERVICES, SCHEDULE 54 (continued)

SPECIAL SYSTEMS:

Company will provide non-standard underground, ornamental and other special systems when the additional installed cost in excess of the estimated cost of a standard overhead system for the same application is paid by Customer. Company shall take title to the special system and shall operate and maintain the facilities.

At the termination, for any reason, of the useful life of the special system or designated components of the special system, a new system or component shall be installed under similar conditions. The ten-year initial term requirement will apply to any new system or designated component upon installation.

Company shall change the location of any lighting unit upon the written request of the Customer. Customer shall pay the Company the total relocation cost of the same.

Customer shall be responsible for all costs and expenses of trenching, backfilling all trenches and for repaving, repairing or replacing any roadways, walkways, vegetation or other physical objects damaged, destroyed or displaced by construction necessary for the installation and maintenance of the system or any of its component parts.

Customer shall reimburse the Company for total costs, less cost of standard fixture and bracket, incurred by the Company as a result of any damage, destruction or cost of repairs to the system or any component part thereof from any cause, excepting Company's negligence. However, in the event that the system or any component part thereof, excluding fixture and bracket, is damaged or destroyed by the negligent or willful acts of third parties, prior to billing Customer for the items so damaged or destroyed Company shall first reasonably attempt to collect the costs of replacements or repair from the third party responsible and shall certify to the Customer that such attempts have been made and that the said third party has not paid for such damages or destruction and is not likely to respond with such payment in a reasonable manner. This provision is not intended to compel the Company to enter legal action against the third party responsible prior to billing Customer, determination as to such procedure being within the sole determination of the Company.

The Company shall have the sole, complete and final authority to determine the operating lifetime, or remaining operating lifetime, of the system or any of its component parts. The operating lifetime of the system shall not be less than twenty (20) years from the date of installation of the system. Upon the determination of the Company that the operating lifetime of the system or any of its component parts has expired, the Company shall give written notice of the same to the Customer. Upon receipt of such written notification, Customer shall elect either to replace or to de-energize the system or its applicable component part. Customer shall give written notice of such election to the Company at its local office.

In the event Customer elects to replace the system or any component part thereof, Customer shall pay the Company the additional installed cost of the replacement system or component part thereof plus removal cost. The additional installed cost of the system or component part thereof is defined as the total cost of the system or component part thereof as installed less the installed cost of the standard fixtures and brackets which would have been required had the system been the Company's standard overhead distribution system.

SERVICES, SCHEDULE 54 (continued)

If the Customer elects to de-energize the system and/or component part thereof, the Company shall de-energize the same. Upon the written request of the Customer, Company shall remove the de-energized system or component part thereof. Such removal shall be at the Customer's expense.

In the event Customer does not give Company written notice of its election within six (6) months after notification by the Company, the Company shall de-energize the system or its applicable component part. Upon Customer's written request, Company shall remove the deenergized system or component part thereof. Such removal shall be at Customer's expense.

CONTRACT:

Company standard form of Street Lighting Agreement shall be executed.

SERVICES

SCHEDULE 55
AREA LIGHTING SERVICE – UNDERGROUND DISTRIBUTION

AVAILABILITY:

West Penn

Available only to present Customers for installations now being served prior to June 6, 1997 for high-pressure sodium vapor lighting to municipalities for area lighting service from an underground distribution system. Also available for existing mercury vapor installations installed prior to January 8, 1989.

GENERAL MONTHLY CHARGES:

Distribution Charge by Nominal Lamp Size:

Rate District	West Penn			
Lamp Type	Sodium Vapor Low Mount			
Lumen	Watts	kWh	Monthly Rate	
9,500	100	51	$31.72	(I)

Rate District	West Penn			
Lamp Type	Sodium Vapor High Mount – Single Luminaire per pole			
Lumen	Watts	kWh	Monthly Rate	
9,500	100	51	$58.44	(I)
22,000	200	86	$62.66	(I)

Rate District	West Penn			
Lamp Type	Sodium Vapor High Mount – Each additional Luminaire per pole			
Lumen	Watts	kWh	Monthly Rate	
22,000	200	86	$31.65	(I)

Rate District	West Penn			
Lamp Type	Mercury Vapor			
Lumen	Watts	kWh	Monthly Rate	
8,150	175	74	$27.21	(I)

RIDERS:

The Riders included in this Tariff that apply to this Rate are listed in the Rider Matrix on page 181.

DEFAULT SERVICE CHARGES:

For Customers receiving Default Service from the Company, the Price to Compare Default Service Rate Rider, Commercial Customer Class rate applies.

(I) Increase

SERVICES, SCHEDULE 55 (continued)

GENERAL:

Compensating for Transmission and Distribution Losses.

Multiplying Customer's calculated on-peak lighting energy by 1.09333 and calculated off-peak lighting energy by 1.04808 produces the generation energy that must be delivered to the system within the West Penn Rate District.

The rating of lamps in lumens is for identification purposes only and shall approximate the manufacturer's standard rating.

TERM:

The initial term of the Agreement shall be ten years. After the initial term, the Agreement shall remain in effect until a 90-day written notice of cancellation is provided and, unless Customer provides specific date in writing more than 90 days in the future, upon the expiration of 90 days.

CONDITIONS:

Company will, at its own cost, install, operate, and maintain its standard outdoor area lighting equipment. Low mount facilities shall consist of a post top fixture, a photoelectric switch control and an ornamental pole approximately 14 feet in height. High mount facilities shall consist of a rectangular enclosed fixture, a photoelectric switch control, and an ornamental pole approximately 30 feet in height. Facilities for the high mount "Additional Fixture Per Pole" shall consist of an additional rectangular enclosed fixture and a photoelectric switch control mounted on the ornamental pole installed for the "Single Fixture Per Pole" installation. These will be installed where service is supplied from an existing underground distribution system and the point of connection for secondary service is located within three feet of the base of the light pole. Where the point of connection for secondary service to the area light is not located within three feet of the pole, Customer shall pay the installed cost and be responsible for the maintenance cost of any facilities required to provide underground secondary service to the base of the light pole.

Customer shall furnish Company a certified map, showing the location and size of each unit included in the initial installation provided for in this Agreement. Company shall install said units as designated.

Company shall furnish units at additional locations in accordance with Company practices upon the written order of Customer; Company shall increase size of any unit on the same Rate Schedule upon written order of Customer.

Company shall change the location of any unit furnished under this Agreement, upon written order of Customer, if said change does not require the extension of lines or the erection of poles, but Company shall not be required to make more than one change in the location of any one unit during term this Agreement is in effect.

SERVICES, SCHEDULE 55 (continued)

Customer shall provide to Company, free of cost, a satisfactory right-of-way, location, and housing for Company's facilities necessary to supply service on premises controlled by Customer. Facilities provided at Company's expense shall remain Company property.

Company shall not be liable for damages to the Customer for any failure in such lighting which results from any cause beyond the Company's control.

Customer shall notify Company in writing at the Company's local office of all outages and the locations thereof not later than 12 o'clock Noon on the day following the night which the outages occurred.

Pavement and/or sidewalk damaged in the erection and/or maintenance of street lighting systems hereunder shall be placed by the Company in as good condition as existed before the said acts of erection and/or maintenance.

At the termination of the useful life of the special system or designated components of the specials system, a new system or component shall be installed under similar conditions. The ten-year initial term requirement will apply to any new system or designated component upon installation.

If Customer terminates area lighting service under this schedule, for any reason, prior to the expiration of the initial term, Customer shall pay removal cost plus remaining value of the system.

SPECIAL SYSTEMS:

Company will provide ornamental and other special systems when the additional installed cost in excess of the estimated cost of a standard system for the same application is paid by Customer. Company shall take title to the special system and shall operate and maintain the facilities. At the termination of the useful life of the special system or designated components of the special system for any reason, a new system or component shall be installed under similar conditions.

Company shall change the location of any lighting unit upon the written request of the Customer. Customer shall pay the Company the total relocation cost of the same.

Customer shall be responsible for all costs and expenses of trenching, backfilling all trenches and for repaving, repairing or replacing any roadways, walkways, vegetation or other physical objects damaged, destroyed or displaced by construction necessary for the installation and maintenance of the system or any of its component parts.

SERVICES, SCHEDULE 55 (continued)

Customer shall reimburse the Company for total costs, less cost of standard fixture and bracket, incurred by the Company as a result of any damage, destruction or cost of repairs to the system or any component part thereof from any cause, excepting Company's negligence. However, in the event that the system or any component part thereof, excluding fixture and bracket, is damaged or destroyed by the negligent or willful acts of third parties, prior to billing Customer for the items so damaged or destroyed Company shall first reasonably attempt to collect the costs of replacements or repair from the third party responsible and shall certify to the Customer that such attempts have been made and that the said third party has not paid for such damages or destruction and is not likely to respond with such payment in a reasonable manner. This provision is not intended to compel the Company to enter legal action against the third party responsible prior to billing Customer, determination as to such procedure being within the sole determination of the Company.

The Company shall have the sole, complete and final authority to determine the operating lifetime, or remaining operating lifetime, of the system or any of its component parts. The operating lifetime of the system shall not be less than twenty (20) years from the date of installation of the system. Upon the determination of the Company that the operating lifetime of the system or any of its component parts has expired, the Company shall give written notice of the same to the Customer. Upon receipt of such written notification, Customer shall elect either to replace or to de-energize the system or its applicable component part. Customer shall give written notice of such election to the Company at its local office.

In the event Customer elects to replace the system or any component part thereof, Customer shall pay the Company the additional installed cost of the replacement system or component part thereof plus removal cost. The additional installed cost of the system or component part thereof is defined as the total cost of the system or component part thereof as installed less the installed cost of the standard fixtures and brackets which would have been required had the system been the Company's standard system.

If the Customer elects to de-energize the system and/or component part thereof, the Company shall de-energize the same. Upon the written request of the Customer, Company shall remove the de-energized system or component part thereof. Such removal shall be at the Customer's expense.

In the event Customer does not give Company written notice of its election within six (6) months after notification by the Company, the Company shall de-energize the system or its applicable component part. Upon Customer's written request, Company shall remove the de-energized system or component part thereof. Such removal shall be at Customer's expense.

CONTRACT:

Company standard form of Street Lighting Agreement shall be executed.

SERVICES

SCHEDULE 56
STREET LIGHTING SERVICE - CUSTOMER-OWNED EQUIPMENT

AVAILABILITY:

West Penn

Available only to present Customers for installations now being served prior to June 6, 1997 for high-pressure sodium vapor street lighting to municipalities. This Schedule is not available to serve lighting systems in an area where there will be a mix of Company-owned and Customer-owned systems.

GENERAL MONTHLY CHARGES:

Distribution Charge by Nominal Lamp Size:

Rate District	West Penn				
Lumen	Watts	kWh	Installed on Customer-Owned Pole	Installed on Company's Distribution system	
9,500	100	51	$7.24	$9.62	(I)
22,000	200	86	$11.99	$15.56	(I)
50,000	400	167	$19.55	$23.71	(I)

RIDERS:

The Riders included in this Tariff that apply to this Rate are listed in the Rider Matrix on page 181.

DEFAULT SERVICE CHARGES:

For Customers receiving Default Service from the Company, the Price to Compare Default Service Rate Rider, Commercial Customer Class rate applies.

GENERAL:

Compensating for Transmission and Distribution Losses.

Multiplying Customer's calculated on-peak lighting energy by 1.09333 and calculated off-peak lighting energy by 1.04808 produces the generation energy that must be delivered to the system within the West Penn Rate District.

The rating of lamps in lumens is for identification purposes only and shall approximate the manufacturer's standard rating.

(I) Increase

SERVICES, SCHEDULE 56 (continued)

TERM:

Initial term of the Agreement shall be one year. After the initial term, the Agreement shall remain in effect until a 30-day written notice of cancellation is provided and, unless Customer provides specific date in writing more than 30 days in the future, upon the expiration of 30 days.

CONDITIONS:

Company will provide maintenance service and deliver energy to approved Customer owned high pressure sodium vapor street lighting facilities. A full description of Customer's proposed equipment shall be submitted in writing by the Customer prior to Customer's furnishing the equipment to the Company.

Existing Company poles may be available for Customer-owned street lighting equipment. All equipment supplied by Customer for placement on Company's poles will be installed by Company at Customer's expense. Customer shall at no time enter upon Company's electric facilities in any manner. All maintenance and any other repair of equipment on Company poles shall be performed by Company.

Where street lighting system (including supporting poles) is wholly owned by Customer, the Customer is responsible for furnishing and installing all street lighting equipment. Installation of street lighting equipment may be performed by Company upon prior arrangement at Customer's sole cost. All Customer-owned equipment must be installed prior to connection to Company's service circuits. All subsequent changes, removals or additions must first be approved by the Company.

The monthly rate provided in this Schedule shall include standard maintenance, which shall be limited to scheduled cleaning and normal lamp and photocell replacement not caused by vandalism or accident involving a third party. In the event that maintenance beyond standard maintenance is necessary, the Customer will be charged for time, materials and other costs required to do said maintenance. For Customer-owned equipment on Customer-owned poles, any maintenance beyond the standard maintenance provided by this Schedule should be performed by Customer; however, upon prior arrangement, the Company will perform such maintenance on a time and materials cost basis.

The Customer is responsible for providing non-standard material or parts not included in Company's standard offerings. Customer shall be responsible for reporting any outages or malfunctions of any street light installed under this Schedule. The Company will provide appropriate maintenance as soon as practicable upon notification by Customer.

All Customer charges are subject to any applicable local, state, and federal taxes.

SERVICES, SCHEDULE 56 (continued)

CONTRIBUTION IN AID OF CONSTRUCTION:

A charge will be made to the Customer in the amount of the estimated cost to the Company for installing all necessary facilities to provide service to the Customer's street light system. Also, the Customer will be charged the estimated cost for any alterations or adjustments to the existing overhead or underground lines necessary to provide adequate clearance or spacing for the street light system. Such charges will be collected prior to the start of construction.

CONNECTION/DISCONNECTION FEE:

The fee for connecting or disconnecting a street light shall be $15.00 per light with a $40.00 minimum per trip. Any work required in addition to that of connecting or disconnecting a light will be charged to the Customer based on the estimated cost to do the work.

EQUIPMENT REMOVAL AND REMOVAL CHARGES:

Removal of Customer-owned equipment from Company's poles shall be performed by Company at Customer's sole cost. Company in its discretion shall have the right to determine that Customer-owned equipment on its poles has become so obsolete, worn, damaged or hazardous that it must be removed. Removal of Customer-owned lighting equipment from Customer-owned poles or removal of Customer-owned lighting equipment and poles may be performed by Company upon prior arrangement at Customer's sole cost.

ADDITIONAL CONDITIONS:

Customer shall furnish Company a certified map showing the location and size of each unit included in the initial installation provided for in this Agreement.

Customer shall not enter upon Company's electric facilities at any time or in any manner.

Company shall change the location of any unit furnished under this Agreement upon written order of Customer. All costs associated with such change shall be paid by Customer.

Company shall not be liable for any direct, consequential and special damages to the Customer for any failure in lighting which results from any cause beyond the Company's control.

Company's approval of the Customer's facilities indicates only that the facilities are compatible with Company's system. Company's approval will not be construed to mean that the Customer's facilities are adequate or comply with any code or standard relating to lighting or illumination, or relating to the placement of lighting or illumination, such matters being the sole responsibility of the Customer. Customer agrees to hold harmless the Company for any liability or threat of liability by third parties relating to the placement of or adequacy of Customer's facilities.

SERVICES, SCHEDULE 56 (continued)

Company does not make, and Company hereby excludes, any and all implied warranties of merchantability and warranties of fitness of the electrical service provided by Company.

Costs of additional or special facilities provided hereunder shall be the responsibility of and shall be paid by Customer. Prior to installation, Customer shall reimburse Company for the costs of said additional or special facilities.

If the customer requests the Company to remove the present high pressure sodium vapor street light system to install LED lights and if the present system is less than twenty years old, the customer shall pay the removal cost plus the remaining value of the system.

CONTRACT:

Company standard form of street lighting energy and maintenance agreement shall be executed.

SERVICES

SCHEDULE 57
OUTDOOR LIGHTING
EQUIPMENT, MAINTENANCE, AND UNMETERED SERVICE

AVAILABILITY:

West Penn

Available for existing outdoor lighting installed before December 31, 2023 and for existing mercury vapor installations installed prior to February 13, 2009. Available for roadway and other outdoor lighting supplied from overhead or underground secondary distribution system of the Company and contracted for by a Customer for lighting accessible areas.

GENERAL MONTHLY CHARGES:

Distribution Charge by Nominal Lamp Size:

OVERHEAD SERVICE

Rate District	West Penn				
Lamp Type	High Pressure Sodium – Vertical Open Lens Luminaire (“OL”)				
Lumen	Watts	kWh	Installed on New Wood Pole	Installed on Existing Pole	
9,500	100	51	$30.71	$17.10	(I)

Rate District	West Penn			
Lamp Type	Mercury Vapor - Horizontal Luminaire (Cobra Head)			
Lumen	Watts	kWh	Monthly Rate	
8,150	175	74	$13.88	(I)

Rate District	West Penn			
Lamp Type	High Pressure Sodium - Horizontal Luminaire (Cobra Head)			
Lumen	Watts	kWh	Monthly Rate	
9,500	100	51	$16.81	(I)
22,000	200	86	$22.44	(I)
50,000	400	167	$32.43	(I)

Rate District	West Penn			
Lamp Type	Metal Halide - Horizontal Luminaire (Cobra Head)			
Lumen	Watts	kWh	Monthly Rate	
8,500	100	51	$23.95	(I)
11,600	175	74	$23.95	(I)
36,000	400	157	$34.97	(I)
90,000	1000	379	$50.54	(I)

(I) Increase

SERVICES, SCHEDULE 57 (continued)

Rate District	West Penn			
Lamp Type	High Pressure Sodium Floodlight			
Lumen	Watts	kWh	Monthly Rate	
22,000	200	86	$25.41	(I)
50,000	400	167	$35.22	(I)

Rate District	West Penn			
Lamp Type	Metal Halide Floodlight			
Lumen	Watts	kWh	Monthly Rate	
36,000	400	157	$35.55	(I)
90,000	1000	379	$50.54	(I)

UNDERGROUND SERVICE

Rate District	West Penn			
Lamp Type	High Pressure Sodium - Colonial Post Top Luminaire 14' Mounting Height			
Lumen	Watts	kWh	Monthly Rate	
9,500	100	51	$29.33	(I)

Rate District	West Penn			
Lamp Type	Metal Halide - Colonial Post Top Luminaire 14' Mounting Height			
Lumen	Watts	kWh	Monthly Rate	
11,600	175	74	$35.97	(I)

Rate District	West Penn			
Lamp Type	High Pressure Sodium - Horizontal Luminaire (Cobra Head) 30' Mounting Height[1]			
Lumen	Watts	kWh	Single Luminaire Per Pole	
9,500	100	51	$54.71	(I)
22,000	200	86	$57.30	(I)
50,000	400	167	$61.12	(I)

[1] Mounted on a 30’ direct burial pole.

Rate District	West Penn			
Lamp Type	Metal Halide - Horizontal Luminaire (Cobra Head) 30' Mounting Height			
Lumen	Watts	kWh	Monthly Rate	
36,000	400	157	$73.96	(I)

Rate District	West Penn				
Lamp Type	High Pressure Sodium - Rectangular Luminaire (Shoe Box) 30' Mounting Height				
Lumen	Watts	kWh	Single Luminaire Per Pole, with base[2]	Single Luminaire Per Pole, no base	Each Additional Luminaire Per Pole
9,500	100	51	$86.74	$64.24	$30.78 (I)
22,000	200	86	$77.52	$59.72	$35.34 (I)
50,000	400	167	$80.51	$74.71	$41.32 (I)

[2] With base includes the installation of a non-concrete power installed foundation where soil conditions warrant its application.

(I) Increase

SERVICES, SCHEDULE 57 (continued)

RIDERS:

The Riders included in this Tariff that apply to this Rate are listed in the Rider Matrix on page 181.

DEFAULT SERVICE CHARGES:

For Customers receiving Default Service from the Company, the Price to Compare Default Service Rate Rider, Commercial Customer Class rate applies.

TERM:

SHORT TERM

Short Term Service having an initial term of thirty (30) days is available if the Customer makes an initial payment of the cost of installation and removal of the luminaire and bracket in addition to any other payments required under "CONDITIONS" below. This initial payment shall be refundable with interest if the lighting system remains in service for five years. After the initial term, the Agreement shall remain in effect until canceled by either party with not less than thirty (30) days prior written notice of cancellation.

LONG TERM

Long Term Service having an initial term of ten years is available and monthly rate as set forth in this schedule shall be reduced by fifty cents per lamp. After the initial term, the Agreement shall remain in effect until canceled by either party with not less than 90 days prior written notice of cancellation.

SERVICES, SCHEDULE 57 (continued)

CONDITIONS:

STANDARD SYSTEMS

OVERHEAD SERVICE

Facilities shall consist of:

1. Standard overhead, horizontal luminaire (cobra head) and photoelectric control mounted on a luminaire bracket.
2. Standard vertical open lens luminaire ("OL") and photoelectric control mounted on a luminaire bracket.
3. Standard floodlighting luminaire with photoelectric control and an adjustable mounting bracket.

Luminaire is mounted on an existing Company-owned or approved pole.

UNDERGROUND SERVICE

Facilities shall consist of:

1. Standard colonial post top luminaire, a photoelectric control and a direct buried fiberglass pole approximately 14 feet in height.
2. Standard overhead, horizontal luminaire (cobra head), a photoelectric control and a direct buried fiberglass pole approximately 30 feet in height.
3. Standard rectangular enclosed luminaire, a photoelectric control and a square steel pole approximately 30 feet in height mounted on a non-concrete power installed foundation.
4. Standard rectangular enclosed area (galleria) luminaire, a photoelectric control and a square steel pole approximately 40 feet in height. The base foundation is normally provided by the Customer.

When required, the Customer is responsible for the costs associated with furnishing and installing any concrete bases for poles.

Underground service will be installed where service is supplied from an existing underground distribution system. Where the point of connection for secondary service to the luminaire is not located within three feet of the pole, Customer shall pay the Company's installed cost and be responsible for the Company's maintenance cost of any extra facilities required to provide underground secondary service.

The Customer shall pay for or, at the option of the Company, provide any conduit, excavating, backfilling, reconstructing and resurfacing necessary for the installation and maintenance of the underground cable.

SERVICES, SCHEDULE 57 (continued)

COMPENSATING FOR TRANSMISSION AND DISTRIBUTION LOSSES:

Multiplying Customer's calculated on-peak lighting energy by 1.09333 and calculated off-peak lighting energy by 1.04808 produces the generation energy that must be delivered to the system within the West Penn Rate District.

GENERAL:

All costs described in this schedule are actual costs or, where applicable, estimates based on standard engineering practice.

The installed cost of any facilities required to extend service and the cost of rearranging facilities necessary to serve luminaires or to obtain required mounting height is paid by Customer. Payment plans can be arranged with Company.

In the event of early termination for any reason prior to expiration of the initial term of the agreement, Customer shall pay either the balance of the agreement responsibility, less applicable energy charge, or the cost of installation and removal of equipment, whichever is less. Any remaining balance due for extra facilities, rearranging of facilities or other additional installed costs which were separately billed over the term of the agreement shall also become immediately due and payable.

All Customer charges are subject to any applicable local, state and federal taxes.

Company shall not be liable for damages to the Customer for any failure in any lighting system which results from any cause beyond the Company's control.

COMPANY RESPONSIBILITIES

Company will, at its own cost, install, operate, and maintain its standard outdoor lighting equipment with unmetered service.

Company will replace burned-out lamps and otherwise maintain the equipment during regular daytime working hours as soon as practicable following notification by Customer.

Company shall furnish luminaires at additional locations in accordance with Company practices upon the written order of Customer; Company shall increase size of any luminaire in the same Rate Schedule upon written order of Customer.

Company shall change the location of any luminaire furnished under Agreement, upon written order of Customer if said change does not require the extension of lines or the erection of poles, but Company shall not be required to make more than one change in the location of any one luminaire during term Agreement is in effect.

SERVICES, SCHEDULE 57 (continued)

CUSTOMER RESPONSIBILITIES

Customer shall provide to Company free of cost and with free access, a satisfactory right-of-way and location for Company's facilities necessary to supply service on premises controlled by Customer. Facilities provided at Company's expense shall remain Company property.

Customer shall be responsible for selecting the lamp size and location of the luminaire which shall be in conformance with applicable safety standards and governmental regulations. Customer shall obtain appropriate approval for luminaires to be located on public thoroughfares.

Customer shall be responsible for reporting non-operating lighting systems to the Company.

If the customer requests the Company to remove the present high pressure sodium vapor street light system to install LED lights and if the present system is less than twenty years old, the customer shall pay the removal cost the remaining value of the system.

MUNICIPAL INSTALLATIONS

Company will provide bridge lighting when Customer installs and maintains luminaire supports and conduit for the supply line. Company shall furnish and maintain luminaire and conductors and will provide energy and lamp replacements.

Municipal Customer shall furnish Company a certified map, showing the location and size of each luminaire included in the initial installation provided for in the agreement. Company shall install said luminaires as designated. Upon prior arrangement, Company will prepare a map for Customer approval for an additional cost.

SPECIAL SYSTEMS

GENERAL

Company will provide non-standard underground, ornamental and other special lighting systems when the additional installed cost in excess of the estimated cost of a standard lighting system for the same application is paid by Customer. In this case, Customer shall pay the standard service rate. Company shall take title to the special system and shall operate and maintain the facilities. Customer shall be responsible for all damages to or loss of special lighting system unless due to the negligence of the Company.

The additional installed cost of a special lighting system in excess of the estimated cost of a standard lighting system is paid by the Customer. Payment plans can be arranged with Company.

SERVICES, SCHEDULE 57 (continued)

In the event of early termination for any reason, prior to expiration of the initial term of the agreement, Customer shall pay either the balance of the agreement responsibility, less applicable energy charge, or the cost of installation and removal of equipment, whichever is less. Any remaining balance due for extra facilities, rearranging of facilities or other additional installed costs which were separately billed over the term of the agreement shall also become immediately due and payable.

The Company shall have the sole, complete and final authority to determine the operating lifetime, or remaining operating lifetime, of the special lighting system or any of its component parts. The operating lifetime of the special lighting system shall not be less than twenty (20) years from the date of installation. Upon the determination of the Company that the operating lifetime of the special lighting system or any of its component parts has expired, the Company shall give written notice of the same to the Customer. Upon receipt of such written notification, Customer shall elect either to replace or to de-energize the special lighting system or its applicable component part. Customer shall give written notice of such election to the Company.

In the event Customer elects to replace the special lighting system or any component part thereof, Customer shall pay the Company the additional installed cost of the replacement system or component part thereof plus removal cost of the existing system. The additional installed cost of the system or component part thereof is defined as the total cost of the system or component part thereof as installed less the installed cost of the standard luminaires and brackets which would have been required had the system been the Company's standard lighting system.

If the Customer elects to de-energize the special lighting system and/or component part thereof, the Company shall de-energize the same. Upon the written request of the Customer, Company shall remove the deenergized system or component part thereof. Such removal shall be at the Customer's expense.

In the event Customer does not give Company written notice of its election within six (6) months after notification by the Company, the Company shall de-energize the special lighting system or its applicable component part. Upon Customer's written request, Company shall remove the de-energized system or component part thereof. Such removal shall be at Customer's expense.

COMPANY RESPONSIBILITIES

At the termination, for any reason, of the useful life of the special lighting system or designated components of the special lighting system, a new system or component shall be installed under similar Agreement conditions.

Company shall change the location of any special lighting system upon the written request of the Customer. Customer shall pay the Company the total relocation cost of the same.

SERVICES, SCHEDULE 57 (continued)

CUSTOMER RESPONSIBILITIES

Customer shall be responsible for all costs and expenses of trenching, backfilling all trenches and for repaving, repairing or replacing any roadways, walkways, vegetation or other physical objects damaged, destroyed or displaced by construction necessary for the installation and maintenance of the special lighting system or any of its component parts.

Customer shall reimburse the Company for total costs, less cost of standard luminaire and bracket, incurred by the Company as a result of any damage, destruction or cost of repairs to the system or any component part thereof from any cause, excepting Company's negligence. However, in the event that the lighting system or any component part thereof, excluding luminaire and bracket, is damaged or destroyed by the negligent or willful acts of third parties, prior to billing Customer for the items so damaged or destroyed, Company shall first reasonably attempt to collect the costs of replacements or repair from the third party responsible and shall certify to the Customer that such attempts have been made and that the said third party has not paid for such damages or destruction and is not likely to respond with such payment in a reasonable manner. This provision is not intended to compel the Company to enter legal action against the third party responsible prior to billing Customer, determination as to such procedure being within the sole determination of the Company.

CONTRACT:

Company standard form of Outdoor Lighting Agreement shall be executed, when appropriate, along with applicable map showing location and size of all luminaires.

SERVICES

SCHEDULE 58
OUTDOOR LIGHTING MAINTENANCE AND UNMETERED SERVICE

AVAILABILITY:

West Penn

Available for high-pressure sodium, mercury vapor and metal halide lighting being served prior to February 13, 2009.

GENERAL MONTHLY CHARGES:

Distribution Charge

Installed On Customer Owned Pole:

Rate District	West Penn			
Lamp Type	High Pressure Sodium Vapor			
Lumen	Watts	kWh	Monthly Rate	
9,500	100	51	$6.48	(I)
22,000	200	86	$11.14	(I)
50,000	400	167	$18.17	(I)

Rate District	West Penn			
Lamp Type	Mercury Vapor			
Lumen	Watts	kWh	Monthly Rate	
21,500	400	162	$12.92	(I)

Rate District	West Penn			
Lamp Type	Metal Halide			
Lumen	Watts	kWh	Monthly Rate	
15,000	250	103	$11.59	(I)
36,000	400	157	$12.33	(I)
90,000	1,000	379	$22.65	(I)

(I) Increase

SERVICES, SCHEDULE 58 (continued)

Installed on Company's Distribution System:

Rate District	West Penn			
Lamp Type	High Pressure Sodium Vapor			
Lumen	Watts	kWh	Monthly Rate	
9,500	100	51	$8.95	(I)
22,000	200	86	$13.38	(I)
50,000	400	167	$20.41	(I)

Rate District	West Penn			
Lamp Type	Metal Halide			
Lumen	Watts	kWh	Monthly Rate	
11,600	175	74	$12.33	(I)
15,000	250	103	$13.74	(I)
36,000	400	157	$14.57	(I)
90,000	1,000	379	$24.85	(I)

Note: The rating of the lamps in lumens is for identification and shall approximate the manufacturer's standard rating.

RIDERS:

The Riders included in this Tariff that apply to this Rate are listed in the Rider Matrix on page 181.

DEFAULT SERVICE CHARGES:

For Customers receiving Default Service from the Company, the Price to Compare Default Service Rate Rider, Commercial Customer Class rate applies.

TERM:

Initial term of the Agreement shall be one year. After the initial term, the Agreement shall remain in effect until a 30-day written notice of cancellation is provided and, unless Customer provides specific date in writing more than 30 days in the future, upon the expiration of 30 days. Any remaining balance due for extra facilities, rearrangement of facilities or other additional installed costs which were separately billed over the term of the agreement shall also become immediately due and payable.

(I) Increase

SERVICES, SCHEDULE 58 (continued)

CONDITIONS:

Company will furnish energy and maintenance service to approved high pressure sodium, mercury vapor, metal halide, and incandescent outdoor lighting facilities. A full description of Customer's proposed equipment shall be submitted in writing by the Customer prior to Customer's furnishing the equipment to the Company.

All equipment supplied by Customer for placement on Company's poles will be installed by Company at Customer's expense. Customer shall at no time enter upon Company's electric facilities in any manner. All maintenance and any other repair of equipment on Company poles shall be performed by Company.

Where outdoor lighting system (including supporting poles) is wholly owned by Customer, the Customer is responsible for furnishing and installing all outdoor lighting equipment. Installation of outdoor lighting equipment may be performed by Company upon prior arrangement at Customer's sole cost. All Customer-owned equipment must be installed prior to connection to Company's service circuits. All subsequent changes, removals or additions must first be approved by the Company.

The monthly rate provided in this Schedule shall include standard maintenance, which shall be limited to scheduled cleaning and normal lamp and photoelectric control replacement not caused by vandalism or accident involving a third party. In the event that maintenance beyond standard maintenance is necessary, the Customer will be charged for time, materials and other costs required to do said maintenance. For Customer-owned equipment on Customer-owned poles, any maintenance beyond the standard maintenance provided by this Schedule may be performed by Customer; however, upon prior arrangement, the Company will perform such maintenance on a time and materials cost basis or previously agreed upon firm contract price.

Customer shall be responsible for reporting any outages or malfunctions of any outdoor light installed under this Schedule. The Company will provide appropriate maintenance as soon as practicable upon notification by Customer.

Customer shall furnish Company a certified map showing the location and size of each luminaire included in the initial installation provided for in this Agreement; however, upon prior arrangement the Company will prepare a map for Customer approval for an additional cost.

Company shall change the location of any luminaire furnished under this Agreement upon written order of Customer. All costs associated with such change shall be paid by Customer.

Company shall not be liable for any direct, consequential and special damages to the Customer for any failure in lighting which results from any cause beyond the Company's control.

SERVICES, SCHEDULE 58 (continued)

Company's approval of the Customer's facilities indicates only that the facilities are compatible with Company's system. Company's approval will not be construed to mean that the Customer's facilities are adequate or comply with any code or standard relating to lighting or illumination, or relating to the placement of lighting or illumination, such matters being the sole responsibility of the Customer. Customer agrees to hold harmless the Company for any liability or threat of liability by third parties relating to the placement of or adequacy of Customer's facilities.

Company does not make, and Company hereby excludes, any and all implied warranties of merchantability and warranties of fitness of the electrical service provided by Company.

Costs of additional or special facilities provided hereunder shall be the responsibility of and shall be paid by Customer. Customer shall reimburse Company for the costs of said additional or special facilities either prior to said installation or via payment plans arranged with the Company.

COMPENSATING FOR TRANSMISSION AND DISTRIBUTION LOSSES:

Multiplying Customer’s calculated on-peak lighting energy by 1.09333 and calculated off-peak lighting energy by 1.04808 produces the generation energy that must be delivered to the West Penn system.

CONTRIBUTION IN AID OF CONSTRUCTION:

A charge will be made to the Customer in the amount of the estimated cost to the Company for installing all necessary facilities to provide service to the Customer's outdoor lighting system. Also, the Customer will be charged the estimated cost for any alterations or adjustments to the existing overhead or underground lines necessary to provide adequate clearance or spacing for the outdoor lighting system.

All Customer charges are subject to any applicable local, state, and federal taxes.

All cost estimates are based on standard engineering practice.

CONNECTION/DISCONNECTION FEE:

The fee for connecting or disconnecting a Customer owned street light shall be $15.00 per light with a $40.00 minimum per trip. Any work required in addition to that of connecting or disconnecting luminaire will be charged to the Customer based on the estimated cost to do the work.

SERVICES, SCHEDULE 58 (continued)

EQUIPMENT REMOVAL AND REMOVAL CHARGES:

Removal of Customer-owned equipment from Company's poles shall be performed by Company at Customer's sole cost. Company shall have the right to determine that Customer-owned equipment on its poles has become so obsolete, worn, damaged or hazardous that it must be removed.

Removal of Customer-owned lighting equipment from Customer-owned poles or removal of Customer-owned lighting equipment and poles may be performed by Company upon prior arrangement at Customer's sole cost.

CONTRACT:

Company Standard Form of Outdoor Lighting Agreement shall be executed, when appropriate, along with applicable map showing location and size of all luminaires.

SERVICES

SCHEDULE 59
OUTDOOR LIGHTING EQUIPMENT AND MAINTENANCE SERVICE

AVAILABILITY:

West Penn

Available for roadway and other outdoor lighting being served prior to February 13, 2009 where energy is supplied by Customer's metered service and contracted for by a Customer for lighting accessible areas.

GENERAL MONTHLY CHARGES:

Distribution Charge

OVERHEAD SERVICE Installation on Existing Pole:

Rate District	West Penn			
Lamp Type	Mercury Vapor – Horizontal Luminaire (Cobra Head)			
Lumen	Watts	kWh	Monthly Rate	
8,150	175	74	$14.84	(I)

Rate District	West Penn			
Lamp Type	High Pressure Sodium – Horizontal Luminaire (Cobra Head)			
Lumen	Watts	kWh	Monthly Rate	
9,500	100	51	$16.36	(I)
22,000	200	86	$21.35	(I)
50,000	400	167	$25.30	(I)

Rate District	West Penn			
Lamp Type	Metal Halide - Horizontal Luminaire (Cobra Head)			
Lumen	Watts	kWh	Monthly Rate	
36,000	400	157	$24.35	(I)

Rate District	West Penn			
Lamp Type	High Pressure Sodium Floodlight			
Lumen	Watts	kWh	Monthly Rate	
22,000	200	86	$22.30	(I)
50,000	400	167	$25.57	(I)

Rate District	West Penn			
Lamp Type	Metal Halide Floodlight			
Lumen	Watts	kWh	Monthly Rate	
36,000	400	157	$24.37	(I)
90,000	1,000	379	$38.28	(I)

(I) Increase

SERVICES, SCHEDULE 59 (continued)

UNDERGROUND SERVICE

Rate District	West Penn		
Lamp Type	High Pressure Sodium - Colonial Post Top Luminaire 14' Mounting Height		
Lumen	Watts	kWh	Monthly Rate
9,500	100	51	$29.69

(I)

Rate District	West Penn		
Lamp Type	Metal Halide - Colonial Post Top Luminaire 14' Mounting Height		
Lumen	Watts	kWh	Monthly Rate
11,600	175	74	$34.23

(I)

Rate District	West Penn		
Lamp Type	Metal Halide - Rectangular Luminaire (Shoe Box) 30' Mounting Height, Single Luminaire Per Pole, no base		
Lumen	Watts	kWh	Monthly Rate
36,000	400	157	$57.40

(I)

Note: The rating of the lamps in lumens is for identification and shall approximate the manufacturer's standard rating.

RIDERS:

The Riders included in this Tariff that apply to this Rate are listed in the Rider Matrix on page 181.

TERM:

Short Term Service having an initial term of thirty (30) days is available if the Customer makes an initial payment of the cost of installation, and removal of the luminaire and bracket in addition to any other payments required under "CONDITIONS" below. This initial payment shall be refundable, with interest, if the lighting system remains in service for five years. After the initial term, the Agreement shall remain in effect until canceled by either party with not less than thirty (30) days prior written notice of cancellation.

Long Term Service having an initial term of ten (10) years is available and monthly rate as set forth in this schedule shall be reduced by fifty cents per lamp. After the initial term, the Agreement shall remain in effect until canceled by either party with not less than ninety (90) days prior written notice of cancellation. Municipal lighting service is typically provided under long term agreement for initial and supplemental installation.

(I) Increase

SERVICES, SCHEDULE 59 (continued)

CONDITIONS:

STANDARD SYSTEM

Overhead Service

Facilities shall consist of:

1. Standard overhead, horizontal luminaire (cobra head) and photoelectric control mounted on a luminaire bracket.
2. Standard vertical open lens luminaire ("OL") and photoelectric control mounted on a luminaire bracket.
3. Standard floodlighting luminaire with photoelectric control and an adjustable mounting bracket.

Luminaire is mounted on an existing Company-owned or approved pole or other mutually agreeable location.

Underground Service

Facilities shall consist of:

1. Standard colonial post top luminaire, a photoelectric control and a direct buried fiberglass pole approximately 14 feet in height
2. Standard overhead, horizontal roadway luminaire (cobra head), a photoelectric control and a direct buried fiberglass pole approximately 30 feet in height.
3. Standard rectangular enclosed luminaire, a photoelectric control and a square steel pole approximately 30 feet in height mounted on a non-concrete power installed foundation.
4. Standard rectangular enclosed area (galleria) luminaire, a photoelectric control and a square steel pole approximately 40 feet in height. The base foundation is normally provided by the Customer.

When required, the Customer is responsible for the costs associated with furnishing and installing any concrete bases for poles.

Underground service will be installed where service is supplied from an existing underground distribution system. Where the point of connection for secondary service to the luminaire is not located within three feet of the pole, Customer shall pay the Company's installed cost and be responsible for the Company's maintenance cost of any extra facilities required to provide underground secondary service.

The Customer shall pay for or, at the option of the Company, provide any conduit, excavating, backfilling, reconstructing and resurfacing necessary for the installation and maintenance of the underground cable.

SERVICES, SCHEDULE 59 (continued)

GENERAL:

All costs described in this schedule are actual costs or, where applicable, estimates based on standard engineering practice.

The installed cost, of any facilities required to extend service and the cost of rearranging facilities necessary to serve luminaires or to obtain required mounting height is paid by Customer. Payment plans can be arranged with Company.

In the event of early termination for any reason, prior to expiration of the initial term of the agreement, Customer shall pay either the balance of the agreement responsibility or the cost of installation and removal of equipment, whichever is less. Any remaining balance due for extra facilities, rearranging of facilities or other additional installed costs which were separately billed over the term of the agreement shall also become immediately due and payable.

All Customer charges are subject to any applicable local, state and federal taxes.

Company shall not be liable for damages to the Customer for any failure in any lighting system which results from any cause beyond the Company's control.

Company Responsibilities

Company will, at its own cost, install, and maintain its standard outdoor lighting equipment. Energy is supplied by Customer's metered service.

Company will replace burned-out lamps and otherwise maintain the equipment during regular daytime working hours as soon as practicable following notification by Customer.

Company shall furnish luminaires at additional locations in accordance with Company practices upon the written order of Customer; Company shall increase size of any luminaire in the same Rate Schedule upon written order of Customer.

Company shall change the location of any luminaire furnished under Agreement, upon written order of Customer if said change does not require the extension of lines or the erection of poles, but Company shall not be required to make more than one change in the location of any one luminaire during term Agreement is in effect.

Customer Responsibilities

Customer shall provide to Company free of cost and with free access, a satisfactory right-of-way and location for Company's facilities necessary to supply service on premises controlled by Customer. Facilities provided at Company's expense shall remain Company property.

SERVICES, SCHEDULE 59 (continued)

Customer shall be responsible for selecting the lamp size and location of the luminaire which shall be in conformance with applicable safety standards and governmental regulations. Customer shall obtain appropriate approval for luminaires to be located on public thoroughfares.

Customer shall be responsible for reporting non-operating lighting systems to the Company.

If the customer requests the Company to remove the present high pressure sodium vapor street light system to in LED lights and if the present system is less than twenty years old, the customer shall pay the removal cost plus the remaining value of the system.

Municipal Installations

Municipal Customer shall furnish Company a certified map, showing the location and size of each luminaire included in the initial installation provided for in the agreement. Company shall install said luminaire as designated. Upon prior arrangement, Company will prepare a map for Customers approval for an additional cost.

SPECIAL SYSTEMS:

GENERAL

Company will provide non-standard underground, ornamental and other special lighting systems when the additional installed cost in excess of the estimated cost of a standard lighting system for the same application is paid by Customer. In this case, Customer shall pay the standard service rate. Company shall take title to the special system and shall operate and maintain the facilities. Customer shall be responsible for all damages to or loss of special lighting system unless due to the negligence of the Company.

The additional installed cost of a special lighting system in excess of the estimated cost of a standard lighting system is paid by Customer. Payment plans can be arranged with Company.

In the event of early termination for any reason, prior to expiration of the initial term of the agreement, Customer shall pay either the balance of the agreement responsibility or the cost of installation and removal of equipment, whichever is less. Any remaining balance due for extra facilities, rearranging of facilities or other additional installed costs which were separately billed over the term of the agreement shall also become immediately due and payable.

The Company shall have the sole, complete and final authority to determine the operating lifetime, or remaining operating lifetime, of the special lighting system or any of its component parts. The operating lifetime of the special lighting system shall not be less than twenty (20) years from the date of installation. Upon the determination of the Company that the operating lifetime of the special lighting system or any of its component parts has expired, the Company shall give written notice of the same to the Customer. Upon receipt of such written notification, Customer shall elect either to replace or to de-energize the special lighting system or its applicable component part. Customer shall give written notice of such election to the Company.

SERVICES, SCHEDULE 59 (continued)

In the event Customer elects to replace the special lighting system or any component part thereof, Customer shall pay the Company the additional installed cost of the replacement system or component part thereof plus removal cost of the existing system. The additional installed cost of the system or component part thereof is defined as the total cost of the system or component part thereof as installed less the installed cost of the standard luminaires and brackets which would have been required had the system been the Company's standard lighting system.

If the Customer elects to de-energize the special lighting system and/or component part thereof, the Company shall de-energize the same. Upon the written request of the Customer, Company shall remove the de-energized system or component part thereof. Such removal shall be at the Customer's expense.

In the event Customer does not give Company written notice of its election within six (6) months after notification by the Company, the Company shall de-energize the special lighting system or its applicable component part. Upon Customer's written request, Company shall remove the de-energized system or component part thereof. Such removal shall be at Customer's expense.

COMPANY RESPONSIBILITIES

At the termination, for any reason, of the useful life of the special lighting system or designated components of the special lighting system, a new system or component shall be installed under similar Agreement conditions.

Company shall change the location of any special lighting system upon the written request of the Customer. Customer shall pay the Company the total relocation cost of the same.

CUSTOMER RESPONSIBILITIES

Customer shall be responsible for all costs and expenses of trenching, backfilling all trenches and for repaving, repairing or replacing any roadways, walkways, vegetation or other physical objects damaged, destroyed or displaced by construction necessary for the installation and maintenance of the special lighting system or any of its component parts.

Customer shall reimburse the Company for total costs, less cost of standard luminaire and bracket, incurred by the Company as a result of any damage, destruction or cost of repairs to the system or any component part thereof from any cause, excepting Company's negligence. However, in the event that the lighting system or any component part thereof, excluding luminaire and bracket, is damaged or destroyed by the negligent or willful acts of third parties, prior to billing Customer for the items so damaged or destroyed Company shall first reasonably attempt to collect the costs of replacements or repair from the third party responsible and shall certify to the Customer that such attempts have been made and that the said third party has not paid for such damages or destruction and is not likely to respond with such payment in a reasonable manner. This provision is not intended to compel the Company to enter legal action against the third party responsible prior to billing Customer, determination as to such procedure being within the sole determination of the Company.

SERVICES, SCHEDULE 59 (continued)

CONTRACT:

Company standard form of Outdoor Lighting Agreement shall be executed, when appropriate, along with applicable map showing location and size of all luminaires.

SERVICES

SCHEDULE 71
MERCURY VAPOR STREET AND HIGHWAY LIGHTING SERVICE

AVAILABILITY:

West Penn

Available only to present Customers for installations now being served prior to August 26, 1978. This Schedule applies to lighting service sold for the lighting of public streets, public highways, and other public outdoor areas in municipalities, governmental units, and unincorporated communities where such service can be supplied from the existing general distribution system.

This Schedule is also applicable within private property which is open to the general public such as private walkways, streets, and roads when the property and buildings are under common ownership and when supply from the Company's distribution system is directly available and when lighting service is contracted for by the owner thereof.

GENERAL MONTHLY CHARGES:

Distribution Charge

Underground Supply Metal Pole:

Low Mounting

Rate District	West Penn		
Lumen	Watts	kWh	Monthly Rate
8,150	175	74	$23.75

(I)

All lamps are lighted from dusk to dawn every night or for approximately 4,200 hours per annum.

RIDERS:

The Riders included in this Tariff that apply to this Rate are listed in the Rider Matrix on page 181.

DEFAULT SERVICE CHARGES:

For Customers receiving Default Service from the Company, the Price to Compare Default Service Rate Rider, Commercial Customer Class rate applies.

(I) Increase

SERVICES, SCHEDULE 71 (continued)

COMPENSATING FOR TRANSMISSION AND DISTRIBUTION LOSSES:

Multiplying Customer's calculated on-peak lighting energy by 1.09333 and calculated off-peak lighting energy by 1.04808 produces the generation energy that must be delivered to the system within the West Penn Rate District.

TERM:

Ten years initially, renewable annually thereafter.

CONDITIONS:

Service supplied is subject to the Rules and Regulations Covering the Supply of Electric Service of the Company as filed with the Commission.

The rating of lamps in lumens is for identification and shall approximate the manufacturer's standard rating.

When lighting equipment is replaced or relocated at the Customer's request before the end of the term of the Agreement with equipment of like or lesser lumen output, the Customer shall pay the removal costs for the old facilities and the installation costs of the new facilities.

When the Company supplies service for underground installations, the Customer shall pay for, or at the option of the Company, supply:

(a) The cost for any excavating, backfilling, reconstructing, and resurfacing necessary for the installation and maintenance of the underground cable.

(b) All labor and material for the installation of any concrete bases for poles.

When a new street lighting distribution system is required or whenever a Customer requests an installation that is not in conformity with the standard installation, the Customer shall pay the following:

(a) For distribution facilities -- estimated installed cost of distribution facilities in excess of those normally supplied by the Company to make service available.

(b) For street light equipment -- Company's excess investment in special poles or fixtures over that of standard equipment with the maintenance of the special equipment subject to
(1) time and ability to obtain replacement, and
(2) advance payment of the then excess cost over standard for each replacement.

(c) Lighting for bridges, subways, and all other nonstandard installations -- the Company will supply poles, fixtures, and circuit with the Customer supplying conduit, raceways, and other necessary equipment including maintenance thereof.

RIDER MATRIX

Rate District	Rates and Services	STAS	TCJA	USC	EE&C-C	SMT	DSS	SPRVC	DSIC	
ME	RS, GS-V	X	X	X	X	X	X	X	X	
ME	GS-S, GS-M, GS-L, GP, MS	X	X		X	X	X	X	X	
ME	TP	X	X		X	X	X	X		
ME	BL	X	X				X	X	X	
ME	SL, LED-SL, OALS	X	X		X		X	X	X	(C)
PN	RS, GS-V	X	X	X	X	X	X	X	X	
PN	GS-S, GS-M, GS-L, GP, TP, H	X	X		X	X	X	X	X	
PN	BL	X	X				X	X	X	
PN	HPS-SL, M-SL, LED-SL, OALS	X	X		X		X	X	X	
PP	RS, GS-V	X	X	X	X	X	X	X	X	
PP	GS-S, GS-M, GS-L, GP, TP, PNP	X	X		X	X	X	X	X	
PP	PLS, SV, LED, OALS	X	X		X		X	X	X	(C)
WP	RS, GS-V	X	X	X	X	X	X		X	
WP	GS-S, GS-M, GS-L, GP, TP	X	X		X	X	X		X	
WP	44, 46	X	X		X	X	X			
WP	51, 52, 53, 54, 55, 56, 57, 58, 71, LED-SL, OALS	X	X		X		X		X	(C)
WP	59	X								
PSU	GP	X	X		X	X	X			

Rider Titles

STAS	State Tax Adjustment Surcharge Rider
TCJA	Tax Cuts and Jobs Act Voluntary Surcharge Rider
USC	Universal Service Cost Rider
EE&C-C	Energy Efficiency and Conservation Charge Rider
SMT	Smart Meter Technologies Charge Rider
DSS	Default Service Support Rider
SPVRC	Solar Photovoltaic Requirements Charge Rider
DSIC	Distribution System Improvement Charge

(C) Change

STATE TAX ADJUSTMENT SURCHARGE RIDER

After the addition of the charges provided in other applicable Riders, a State Tax Adjustment Surcharge ("STAS") as outlined below shall be applied effective for service rendered on and after January 1, 2025 in addition to all other billings calculated under the provisions of this Tariff. (C)

Rate District	Met-Ed	Penelec	Penn Power	West Penn	PSU
Surcharge	0.00%	0.00%	0.00%	0.00%	0.00%

(C)

The State Tax Adjustment Surcharge will be recomputed using the elements prescribed by the Commission in its regulations at 52 Pa. Code §69.51, et seq. and at 52 Pa. Code §54.91, et seq.:

1. on December 21 of each year until the surcharge is rolled into base rates, or

2. whenever the Companies experience a material change in any of the taxes used in calculation of the surcharge due to any changes in its state tax liability arising under 66 Pa. C.S. §§ 2806(g), 2809(c) or 2810.

The recalculation will be submitted to the Commission within ten (10) days after the occurrence of the event which occasions such recomputation or as prescribed in the Commission's regulations at 52 Pa. Code §54.91, et seq. If the recomputed surcharge is less than the one in effect, the Companies will, or if the recomputed surcharge is more than the one in effect the Companies may, submit with such recomputation a tariff or supplement to reflect such recomputed surcharge. The effective date of such tariff or supplement shall be ten (10) days after the filing or as prescribed in the Commission's regulations at 52 Pa. Code §54.91, et seq.

(C) Change

TAX CUTS AND JOBS ACT VOLUNTARY SURCHARGE RIDER

To implement the effects of the Tax Cuts and Jobs Act ("TCJA"), on March 15, 2018 the Pennsylvania Public Utility Commission ("Commission") issued a Temporary Rates Order at Docket No. M-2018-2641242 directing the Companies to file its current base rates and riders as temporary rates, pursuant to Section 1310(d) of the Public Utility Code 66 Pa. C.S. § 1310(d). Subsequently, on May 17, 2018, the Commission entered an Order superseding the March 15, 2018 Temporary Rates Order directing the utility to establish rates as follows:

Rate District	Met-Ed	Penelec	Penn Power	West Penn	PSU
Surcharge	0.00%	0.00%	0.00%	0.00%	0.00%

(C)

A negative surcharge will apply as a credit for intrastate service to all customer bills rendered on and after January 1, 2025. This negative surcharge will apply equally to all customers in the Residential Customer Class, the Commercial Customer Class and the Industrial Customer Class, exclusive of STAS and all automatic adjustment clause rider revenues. (C)

The negative surcharge will be reconciled at the end of each calendar year and will remain in place until the Company files and the Commission approves new base rates for the Company pursuant to Section 1308(d) that include the effects of the TCJA tax rate changes.

The Tax Cuts and Jobs Act Voluntary Surcharge ("TCJAVSC") shall be calculated in accordance with the formula set forth below:

$$\text{TCJAVSC} = \frac{(TS - E)}{\text{Distribution Revenues}}$$

Where:

TS = The estimated current tax savings for the Companies, resulting from all changes in corporate taxes resulting from the TCJA compared to taxes that would have been accrued absent TCJA, based on the Company's most current budget for the Computational Period. Calculated consistent with Appendix A, attached to the Commission's Order at Docket No. R- 2018-3000597.

E = The over or under-refunding of the TCJAVSC that result from the billing of the TCJVSC during the Reconciliation Period, with interest. The reconciliation report showing the actual amounts of over refund / (under refund) shall be filed with the Commission 120 days after the end of the Reconciliation Year and included in the following calendar year's TCJAVSC (an over refund is denoted by a positive E and an under refund is denoted by a negative E). Interest shall be computed monthly for the over or under refund at the residential mortgage lending rate specified by the Secretary of Banking in accordance with the Loan Interest and Protection Law (41 P.S. §§101, et seq.).

(C) Change

TAX CUTS AND JOBS ACT VOLUNTARY SURCHARGE RIDER (continued)

Distribution Revenues = All billed Customer Charge, distribution kWh energy charge, distribution kW demand charge, distribution kVA charge, distribution kW voltage discount, kW transformer charge, and monthly per unit charge for lighting rate schedules that are applicable and billed to Customers.

All capitalized terms not otherwise defined in this Rider shall have the definitions specified in Section 2 of this Tariff. For purposes of this Rider the following additional definitions shall apply:

1. TCJAVSC Initial Computational Period – the 6-month period from July 1, 2018 through December 31, 2018.

2. TCJAVSC Initial Reconciliation Period – the 6-month period from July 1, 2018 through December 31, 2018.

3. TCJAVSC Computational Period – The 12-month period from January 1 through December 31 of each year following the Initial Computational Period.

4. TCJAVSC Reconciliation Period – The 12-month period from January 1 to December 31.

The TCJAVSC shall be filed with the Commission by December 1 of each year. The TCJAVSC shall become effective the following January 1, unless otherwise ordered by the Commission, and shall remain in effect for a period of one year. Upon determination that the negative surcharge, if left unchanged, would result in a material over or under collection, the Company may file with the Commission, on at least 10 days' notice, for an interim revision of the TCJA Voluntary Surcharge.

This TCJA Voluntary Surcharge will expire on a bills-rendered basis when new Commission approved base rates will be implemented, on a service rendered basis.

If there is a change in the federal tax law that impacts the Company's tax position before the application of new base rates, a modification to this Rider shall be completed.

The TCJAVSC shall be subject to review and audit by the Commission.

UNIVERSAL SERVICE COST RIDER

Universal Service Charge ("USC") shall be applied to each kilowatt-hour delivered during a billing month to all Customers served under residential retail rate schedules under this Tariff, determined to the nearest one-thousandth of a cent per kilowatt-hour. The USC shall be non-bypassable.

For service rendered January 1, 2024 through December 31, 2024 the USC shall be equal to the charge below for all kWh. The USC shall be included in the distribution charges of the monthly bill.

Rate District	Met-Ed	Penelec	Penn Power	West Penn
Charge	0.947 cents per kWh	1.306 cents per kWh	0.927 cents per kWh	0.795 cents per kWh

The USC shall be calculated in accordance with the formula set forth below:

$$USC = [(US_C/S_{Res}) – (E/S_{Res})] \times [1/(1-T)]$$

Where:

USC = The charge in mills per kilowatt-hour to be applied to each kilowatt-hour delivered to all Customers served under residential retail rate schedules under this Tariff.

US_C = Universal Service Program Costs, which are the estimated direct, indirect and administrative costs to be incurred by the Companies to provide Universal Service to Customers for the USC Computational Year for the following programs ("Universal Service Programs"):

- Customer Assistance and Referral for Evaluation of Services ("CARES") Program
- Customer Assistance Program ("CAP")
- Fuel Fund Administration
- Gatekeeper Program
- WARM (formerly LIURP) Program
- Any other replacement or Commission-mandated Universal Service Programs.

S_{Res} = The Company's projected retail kilowatt-hour sales for the projected USC billing period for Customers served under residential retail rate schedules under this Tariff.

UNIVERSAL SERVICE COST RIDER (continued)

E = The over or under-collection of Universal Service Program costs that result from the billing of the USC during the USC Reconciliation Year (an over-collection is denoted by a positive E and an under-collection by a negative E), including applicable interest. Interest shall be computed monthly as provided for in 41 P.S. § 202, the legal statutory interest rate, from the month the over or under-collection occurs to the month that the over-collection is refunded to or the under-collection is recovered from Customers.

In the event that the average annual CAP participation in the preceding USC Reconciliation Year exceeded ME: 16,700 participants, PN: 23,200 participants, PP: 5,000 participants and WP: 23,300 participants, actual costs recovered through the USC Rider shall reflect CAP Credits and actual Pre-Program Arrearage Forgiveness Credits for all customers up to the ME: 16,700, PN: 23,200, PP: 5,000 and WP: 23,300 participation levels. The Company shall offset the average annual CAP Credits and Pre-Program Arrearage Forgiveness Credits by ME: 15%, PN: 14.7%, PP: 14.3% and WP: 13.5% per participant for the preceding USC Reconciliation Year for any and all CAP customers exceeding the ME: 16,700, PN: 23,200, PP: 5,000 and WP: 23,300 participation levels.

T = The Pennsylvania gross receipts rate in effect during the billing month expressed in decimal form as reflected in the Company's base rates.

All capitalized terms not otherwise defined in this Rider shall have the definitions specified in the Definition of Terms section of this Tariff. For purposes of this Rider, the following additional definitions shall apply:

1. USC Computational Year - the 12-month period from January 1 through December 31 of each calendar year.

2. USC Reconciliation Year - the period from November 1 through October 31 immediately preceding the USC Computational Year.

The USC shall be filed with the Commission by December 1 of each year. The USC shall become effective the following January 1, unless otherwise ordered by the Commission, and shall remain in effect for a period of one year, unless revised on an interim basis subject to the approval of the Commission. Upon determination that the USC rates, if left unchanged, would result in material over or under-collection of all Universal Service Program Costs incurred or expected to be incurred during the current 12-month period ending December 31, the Company may request the Commission for interim revisions to the USC to become effective thirty (30) days from the date of filing, unless otherwise ordered by the Commission.

The Company shall file a report of collections under the USC within forty-five (45) days following the conclusion of each Computational Year quarter.

The USC shall be subject to review and audit by the Commission.

NET METERING RIDER

PURPOSE:

This Rider sets forth the eligibility, terms and conditions applicable to Customers with installed qualifying renewable customer-owned generation using a net metering system.

APPLICABILITY:

This Rider applies to renewable customer-generators served under Rate Schedules 44, 46, RS, GS-V, GS-Small, GS-Medium, GS-Large, GP(exclude PSU Rate District), TP, MS and H who install a device or devices which are, in the Company's judgment, subject to Commission review, a bona fide technology for use in generating electricity from qualifying Tier I or Tier II alternative energy sources pursuant to Alternative Energy Portfolio Standards Act No. 2004-213 (Act 213) or Commission regulations and which will be operated in parallel with the Company's system. This Rider is available to installations where any portion of the electricity generated by the renewable energy generating system offsets part or all of the customer-generator's requirements for electricity. A renewable customer-generator is a non-utility owner or operator of a net metered generation system with a nameplate capacity of not greater than 50 kilowatts if installed at a residential service (Rate RS) or not larger than 3,000 kilowatts at other customer service locations (44, 46, GS-V, GS-Small, GS-Medium, GS-Large, GP, TP, MS and H), except for Customers whose systems are above 3 megawatts and up to 5 megawatts who make their systems available to operate in parallel with the Company during grid emergencies as defined by the regional transmission organization or where a microgrid is in place for the purpose of maintaining critical infrastructure such as homeland security assignments, emergency services facilities, hospitals, traffic signals, wastewater treatment plants or telecommunications facilities provided that technical rules for operating generators interconnected with facilities of the Company have been promulgated by the Institute of Electrical and Electronic Engineers ("IEEE") and the Commission.

Qualifying renewable energy installations are limited to Tier I and Tier II alternative energy sources as defined by Act 213 and Commission Regulations. The Customer's equipment must conform to the Commission's Interconnection Standards and Regulations pursuant to Act 213. This Rider is not applicable to Customers served under Borderline Service, Partial Service, Cogeneration & Small Power Production Qualifying Facility Service, the Hourly Pricing Default Service Rider, any Lighting Rate Services or any Customers utilizing Station Power Energy Netting.

NET METERING RIDER (continued)

Service under this Rider is available upon request to renewable customer-generators on a first come, first served basis so long as the total rated generating capacity installed by renewable customer-generator facilities does not adversely impact service to other Customers and does not compromise the protection scheme(s) employed on the Company's electric distribution system.

A Customer may select one of the following metering options in conjunction with service under applicable Rate Schedule 44, 46, RS, GS-V, GS-Small, GS-Medium, GS-Large, GP, TP, MS and H.

1. A customer-generator facility used for net metering shall be equipped with a single bi-directional meter that can measure and record the flow of electricity in both directions at the same rate. A dual meter arrangement may be substituted for a single bi-directional meter at the Company's expense.

2. If the customer-generator's existing electric metering equipment does not meet the requirements under option (1) above, the Company shall install new metering equipment for the customer-generator at the Company's expense. Any subsequent metering equipment change necessitated by the customer-generator shall be paid for by the customer-generator. The customer-generator has the option of utilizing a qualified meter service provider to install metering equipment for the measurement of generation at the customer-generator's expense.

   Additional metering equipment for the purpose of qualifying alternative energy credits owned by the customer-generator shall be paid for by the customer-generator. The Company shall take title to the alternative energy credits produced by a customer-generator where the customer-generator has expressly rejected title to the credits. In the event that the Company take title to the alternative energy credits, the Company will pay for and install the necessary metering equipment to qualify the alternative energy credits. The company shall, prior to taking title to any alternate energy credits, fully inform the customer-generator of the potential value of those credits and options available to the customer–generator for their disposition.

NET METERING RIDER (continued)

3. Meter aggregation on properties owned or leased and operated by a customer-generator shall be allowed for purposes of net metering. Meter aggregation shall be limited to meters located on properties within two (2) miles of the boundaries of the customer-generator's property. Meter aggregation shall only be available for properties located within the Company's service territory. Physical meter aggregation shall be at the customer-generator's expense. The Company shall provide the necessary equipment to complete physical aggregation. If the customer-generator requests virtual meter aggregation, it shall be provided by the Company at the customer-generator's expense. The customer-generator shall be responsible only for any incremental expense entailed in processing his account on a virtual meter aggregation basis.

BILLING PROVISIONS:

The following billing provisions apply to customer-generators in conjunction with service under applicable Rate Schedule 44, 46, RS, GS-V, GS-Small, GS-Medium, GS-Large, GP, TP, MS and H.

1. The customer-generator will receive a credit for each kilowatt-hour received by the Company up to the total amount of electricity delivered to the Customer during the billing period at the full retail rate, consistent with Commission regulations. On an annual basis, the Company will compensate the customer-generator for kilowatt-hours received from the customer-generator in excess of the kilowatt hours delivered by Company to the customer-generator during the preceding year at the "full retail value for all energy produced" consistent with Commission regulations. The customer-generator is responsible for the distribution charge, demand charge and other applicable charges under the applicable Rate Schedule.

2. If the Company supplies more kilowatt-hours of electricity than the customer-generator facility feeds back to the Company's system during the billing period, all charges of the appropriate rate schedule shall be applied to the net kilowatt-hours of electricity that the Company supplied. The customer-generator is responsible for the distribution charge, demand charge and other applicable charges under the applicable Rate Schedule.

NET METERING RIDER (continued)

3. Meter aggregation on properties owned or leased and operated by a customer-generator shall be allowed for purposes of net metering. Meter aggregation shall be limited to meters located on properties within two (2) miles of the boundaries of the customer-generator's property. Meter aggregation shall only be available for properties located within the Company's service territory. Physical meter aggregation shall be at the customer-generator's expense. The Company shall provide the necessary equipment to complete physical aggregation. If the customer-generator requests virtual meter aggregation, it shall be provided by the Company at the customer-generator's expense. The customer-generator shall be responsible only for any incremental expense entailed in processing his account on a virtual meter aggregation basis. (C)

APPLICATION:

Customer-generators seeking to receive service under the provisions of this Rider must submit a written application to the Company demonstrating compliance with the Net Metering Rider provisions and quantifying the total rated generating capacity of the customer-generator facility.

NET METERING FOR SHOPPING CUSTOMERS (C)

1. Customer-generators may take net metering services from EGSs that offer such services.

2. If a net-metering customer takes service from an EGS, the Company will credit the customer for distribution charges for each kilowatt hour produced by a Tier I or Tier II resource installed on the customer-generator's side of the electric revenue meter, up to the total amount of kilowatt hours delivered to the customer by the Company during the billing period. If a customer-generator supplies more electricity to the electric distribution system than the EDC delivers to the customer-generator in a given billing period, the excess kilowatt hours shall be carried forward and credited against the customer-generator's usage in subsequent billing periods at the Company's distribution rates. Any excess kilowatt hours at the end of the PJM planning period will not carry over to the next year and reduce distribution charges. The customer-generator is responsible for the customer charge, demand charge and other applicable charges under the applicable Rates Schedule.

3. If the Company delivers more kilowatt hours of electricity than the customer-generator facility feeds back to the Company's system during the billing period, all charges of the applicable rate schedule shall be applied to the net kilowatt hours of electricity that the Company delivered. The customer-generator is responsible for the customer charge, demand charge and other applicable charges under the applicable Rate Schedule.

4. Pursuant to Commission regulations, the credit or compensation terms for excess electricity produced by customer-generators who are customers of EGSs shall be stated in the service agreement between the customer-generator and the EGS.

5. If a customer-generator switches electricity suppliers, the Company shall treat the end of the service as if it were the end of the PJM planning period.

(C) Change

NET METERING RIDER (continued)

MINIMUM CHARGE:

The Minimum Charges under Rate Schedule 44, 46, RS, GS-V, GS-Small, GS-Medium, GS-Large, GP, TP, MS and H apply for installations under this Rider.

RIDERS:

Bills rendered by the Company under this Rider shall be subject to charges stated in any other applicable Rider.

EMERGENCY ENERGY CONSERVATION RIDER

PURPOSE:

This Rider is applicable to Customers in conjunction with Tariff Rule 18, relating to Load Control. It provides for deviation from and modifications to the charges and practices otherwise applicable to certain Customers as a result of compliance with or non-compliance with emergency energy conservation levels ordered under conditions resulting from actual or potential shortage of fuel for electric generation.

APPLICABILITY:

Met-Ed and Penelec

Applicable to individual electric Customer accounts served under Rate Schedules GP, and TP with measured demand of 2,000 kW or higher, in a recent twelve (12) month period prior to the order for emergency energy conservation. Customers designated by the provisions of Tariff Rule 19 and by the Pennsylvania Public Utility Commission will be exempt from the Provisions of this Rider.

PROVISIONS:

Base period energy use - The base energy use for a weekly period shall be determined by the Company for each applicable electric Customer account based upon a consideration of the Customer's actual past or current electric consumption and the Customer's existing operations.

Energy use level target - The energy use level target for each applicable Customer shall be that percentage of base period energy use ordered pursuant to the emergency energy conservation procedures provided by Tariff Rule 19 or other percentage as result of the order of appropriate governmental authority.

Current energy use - Current period use will be monitored on a weekly basis commencing no later than seventy-two (72) hours after the emergency is declared.

Compliance - When the energy consumption in any weekly period during the period of the emergency energy conservation condition is equal to or less than the energy use level target, the Customer will be deemed to have complied.

EMERGENCY ENERGY CONSERVATION RIDER (continued)

Non-compliance - When the energy consumption in any weekly period during the period of emergency energy conservation condition exceeds the energy use target level, the Customer will be deemed in non-compliance.

In the event of continued non-compliance, the Company, upon notice to the Commission, may discontinue service.

BILLING:

During the period of emergency energy conservation condition, billing will be based on meter readings especially made to identify the demand established and energy used during the current energy use period. Customers in compliance with conservation orders will be excused from minimum bills and historical or contract demand or ratchet provisions and will be billed instead on the basis of current consumption and demand whenever the normal calculation method would produce a greater bill.

These Customers will be individually notified of this special billing provision prior to the implementation of the emergency energy conservation procedure.

ENERGY EFFICIENCY AND CONSERVATION CHARGE RIDER

An Energy Efficiency and Conservation ("EEC") Charge ("Phase IV EE&C-C") shall be applied to each Billing Unit during a billing month to Customers served under this Tariff, with the exception of those served under Borderline Service rates.

Residential, Commercial, and Street Lighting Customer Class rates will be calculated to the nearest one-thousandth of a cent per kWh. Industrial Customer Class rates will be calculated to the nearest one-hundredth of a dollar per kW PLC. The Phase IV EE&C-C rates shall be calculated separately for each Customer Class according to the provisions of this rider.

For service rendered June 1, 2023 through May 31, 2024, the Phase IV EE&C-C rates billed by Customer Class are as follows:

Met-Ed					
Customer Class	Residential	Commercial	Street Lighting	Industrial	
Rate Schedule	RS	GS-V, GS-S, GS-M, MS, Outdoor Area Lighting Service	Street Lighting Service (SLS), LED SLS	GS-L, GP, TP	(C)
Charge	0.192 cents per kWh	0.129 cents per kWh	0.058 cents per kWh	$0.32 per kW PLC	

Penelec				
Customer Class	Residential	Commercial	Street Lighting	Industrial
Rate Schedule	RS	GS-V, GS-S, GS-M, H, Outdoor Area Lighting Service	HPS SLS, Municipal SLS, LED SLS	GS-L, GP, TP
Charge	0.226 cents per kWh	0.175 cents per kWh	0.011 cents per kWh	$0.24 per kW PLC

Penn Power					
Customer Class	Residential	Commercial	Street Lighting	Industrial	
Rate Schedule	RS	GS-S, GS-S(GSDS), GS-M, PLS, Outdoor Area Lighting, GS-V, PNP	SV, LED	GS-L, GP, TP	(C)
Charge	0.200 cents per kWh	0.206 cents per kWh	0.185 cents per kWh	$0.44 per kW PLC	

West Penn					
Customer Class	Residential	Commercial	Street Lighting	Industrial	
Rate Schedule	RS	GS-V, GS-S, GS-M, Outdoor Area Lighting	51:58, 71, 72	GS-L, GP, TP, 44, 46	(C)
Charge	0.162 cents per kWh	0.167 cents per kWh	(0.106) cents per kWh	$0.22 per kW PLC	

PSU	
Customer Class	Industrial
Rate Schedule	GP
Charge	$0.22 per kW PLC

(C) Change

ENERGY EFFICIENCY AND CONSERVATION CHARGE RIDER (continued)

The Phase IV EE&C-C rates by Customer Class shall be calculated in accordance with the formula set forth below:

$$EE\&C\text{-}C = \{[EEC_C - (E + PJM) - E^2] / S\} \times [\ 1 / (1 - T)]$$

$$EEC_C = EEC_{Exp1} + EEC_{Exp2} + EEC_{Exp3}$$

Where:

$EE\&C\text{-}C$ = The charge in cents or dollar per Billing Unit by Customer Class as defined by this rider applied to each Billing Unit for the Rate Schedules identified in this rider.

EEC_C = The Energy Efficiency and Conservation Costs by Customer Class incurred and projected to be incurred by the Company for the EE&C-C Computational Period calculated in accordance with the formula shown above.

EEC_{Exp1} = Costs incurred and projected to be incurred associated with the Customer Class specific Phase IV EE&C Programs as approved by the Commission for the Phase IV EE&C-C Computational Period by Customer Class. The direct costs associated with specific programs are charged to the specific programs. EEC_{Exp1} costs also include an allocated portion of any indirect costs incurred associated with all the Company's Phase IV EE&C programs for the Phase IV EE&C-C Computational Period. Such indirect cost shall be allocated to each customer class based on the ratio of class-specific approved budgeted administrative program costs to total plan-specific approved budgeted administrative program costs.

EEC_{Exp2} = Incremental administrative start-up costs incurred by the Company through May 31, 2021 in connection with the development of the Company's Phase IV EE&C Programs in response to the Commission's order and guidance at Docket No. M-2020-3015228. These costs to design, create, and obtain Commission approval for the Company's Phase IV EE&C Programs include, but are not limited to, consultant costs, legal fees, and other direct and indirect costs associated with the development and implementation of the Company's Phase IV EE&C Programs in compliance with Commission directives. The direct incremental administrative start-up costs associated with specific programs are charged to the specific programs. EEC_{Exp2} costs also include an allocated portion of any indirect incremental administrative start-up costs. Such indirect costs shall be allocated to each customer class based on the ratio of class-specific approved budget budgeted administrative program costs to total plan-specific approved budgeted administrative program cost.

ENERGY EFFICIENCY AND CONSERVATION CHARGE RIDER (continued)

EEC_{Exp3} = An allocated portion of the costs the Company incurs and projects to incur to fund the Commission's statewide evaluator contract which shall be excluded in the final determination of the Act 129 limitation on the Company's Phase IV EE&C Program costs. Such costs shall be allocated to each customer class based on the ratio of class-specific approved budgeted program costs to total approved budgeted program costs.

E = The cumulative over or under-collection of Phase IV EE&C costs by Customer Class that results from the billing of the Phase IV EE&C-C rates (an over-collection is denoted by a positive E and an under-collection by a negative E).

PJM = A credit for any PJM Forward Capacity Market (FCM) revenues (net of costs associated with auction participation and including replacement capacity charges, capacity deficiency charges and any unavoidable PJM charges). The credit will be assigned to the specific customer class associated with the kW values of the EE&C programs and measures that cleared in the PJM FCM for each delivery period.

E^2 = Phase III EE&C final reconciliation over or under-collection of EEC costs by Customer Class that results from the billing of the Phase III EE&C-C rates through March 31, 2021 (an over- collection is denoted by a positive E and an under-collection by a negative E), and any expenses to finalize any measures installed and commercially operable on or before May 31, 2021; expenses to finalize any contracts; other Phase III administrative obligations; and any remaining Phase III EE&C revenues after March 31, 2021.

S = The Company's projected Billing Units (kWh sales delivered to all Customers in the specific customer class or kW PLC demand for the Industrial Customer Class).

T = The Pennsylvania gross receipts tax rate in effect during the billing month expressed in decimal form as reflected in the Company's base rates.

All capitalized terms not otherwise defined in this rider shall have the definitions specified in the Definitions of Terms section of this Tariff. For the purpose of this rider, the following additional definitions shall apply:

1. Phase IV EE&C-C Computational Period – The 12-month period from June 1 through May 31.

2. Phase IV EE&C-C Initial Reconciliation Period – June 1, 2021 through March 31, 2022 for the initial period of the rider.

ENERGY EFFICIENCY AND CONSERVATION CHARGE RIDER (continued)

3. Phase IV EE&C-C Reconciliation Period – The 12-month period ending March 31 each year thereafter, except for the Initial Reconciliation Period, for the duration of this rider.

4. Peak Load Contribution ("PLC") – A Customer's contribution to the Company's transmission zone normalized summer peak load, as estimated by the Company in accordance with PJM rules and requirements.

5. Phase III EE&C – The energy efficiency plan that terminates on May 31, 2021. Revenues and EE&C Costs will continue to accrue past the termination date. A final reconciliation of the remaining balance will be included in the June 1, 2022 Phase IV EE&C-C rate calculation as a separate line item.

The Company will submit to the Commission by May 1 of each year starting May 1, 2022: (1) a reconciliation between actual Phase IV EE&C-C revenues and actual Phase IV EE&C-C costs for the Phase IV EE&C-C Reconciliation Period, except for the Phase IV EE&C- C Initial Reconciliation Period, as adjusted for removal of gross receipts tax; (2) any adjustment to the forecasted Phase IV EE&C-C revenues anticipated to be billed during April through May of that year, as adjusted for removal of gross receipts tax; (3) the Phase IV EE&C program cost estimate for the forthcoming Phase IV EE&C-C Computational Period by Customer Class; and (4) Phase III EE&C final reconciliation over or under-collection of EEC costs by Customer Class that results from the billing of the Phase III EE&C-C rates and remaining Phase III EEC costs. There shall also be a final reconciliation of amounts to be collected or refunded after May 31, 2026.

Upon determination that the Phase IV EE&C-C rates, if left unchanged, would result in material over or under-collection of all recoverable costs incurred or expected to be incurred by customer class, the Company may request that the Commission approve one or more interim revisions to the Phase IV EE&C-C rates to become effective thirty (30) days from the date of filing, unless otherwise ordered by the Commission.

The Company shall file an annual report of collections under this rider by April 30th of each year starting April 30, 2022 until the conclusion of this rider.

At the conclusion of the duration of this rider, the Company is authorized to recover or refund any remaining amounts not reconciled at that time under such mechanism as approved by the Commission.

Application of the Phase IV EE&C-C rates shall be subject to annual review and audit by the Commission.

SMART METER TECHNOLOGIES CHARGE RIDER

A Smart Meter Technologies ("SMT") Charge ("SMT-C") shall be applied as a monthly Customer charge during each billing month to metered Customers served under this Tariff, with the exception of those served under Borderline Service rates, all Customer class SMT-C charges will be determined to the nearest cent except for the West Penn Residential customer class which will be to the nearest one-thousandth of a cent per kWh. The SMT-C rates shall be calculated separately for each Customer Class according to the provisions of this rider. For all Customers, the SMT-C shall be included in the distribution charges of the monthly bill.

For service rendered on or after January 1, 2025 the SMT-C rates billed by Customer Class are as follows:

Met-Ed				
Customer Class	Residential	Commercial	Industrial	
Rate Schedule	RS, GS-V	GS-S, GS-M, MS	GS-L, GP, TP	
Charge	$0 per month	$0 per month	$0 per month	(C)

Penelec				
Customer Class	Residential	Commercial	Industrial	
Rate Schedule	RS, GS-V	GS-S, GS-M, H	GS-L, GP, LP	
Charge	$0 per month	$0 per month	$0 per month	(C)

Penn Power				
Customer Class	Residential	Commercial	Industrial	
Rate Schedule	RS, GS-V	GS-S, GS-S(GSDS), GS-M, PNP	GS-L, GP, GT	
Charge	$0 per month	$0 per month	$0 per month	(C)

West Penn				
Customer Class	Residential	Commercial	Industrial	
Rate Schedule	RS, GS-V	GS-S, GS-M	GS-L, 44, 46	
Charge	$0 per kWh	$0 per month	$0 per month	(C)

(C) Change

SMART METER TECHNOLOGIES CHARGE RIDER (continued)

The SMT-C rates by Customer Class shall be calculated in accordance with the formulas set forth below:

Met-Ed, Penelec, & Penn Power: $SMT\text{-}C = [((SMT_C - E) / ACCC) / 12] \text{ X } [1 / (1 - T)]$

West Penn & PSU: $SMT\text{-}C = \{[(SMTc - E) / CCBD] / 12\} \text{ X } [1 / (1 - T)]$

$$SMT_C = SMT_{Exp1} + SMT_{Exp2}$$

Where:

SMT-C = The monthly charge by Customer Class as defined by this rider applied to each Customer billed under the Rate Schedules identified in this rider.

SMT_C = The Smart Meter Technologies Costs by Customer Class projected to be incurred by the Company for the SMT-C Computational Year calculated in accordance with the formula shown above.

SMT_{Exp1} = A projection of costs to be incurred associated with the Customer Class specific Smart Meter Technology Procurement and Installation Plan ("Plan") as approved by the Commission for the SMT-C Computation Year by Customer Class including carrying charges on capital costs, depreciation expense, and operational and maintenance expenses. These costs would also include an allocated portion of any projected indirect costs to be incurred benefiting all Customer Classes of the Company's Plan for the SMT-C Computational Year. Any reduction in operating expenses or avoided capital expenditures due to the Smart Metering Program will be deducted from the incremental costs of the Smart Meter Program to derive the net incremental cost of the Program that is recoverable. Such reductions shall include any reductions in the Companies' current meter and meter reading costs.

SMART METER TECHNOLOGIES CHARGE RIDER (continued)

SMT_{Exp2} = An allocated portion of incremental administrative start-up costs incurred by the Company through July 31, 2010 in connection with the development of the Company's Plan. These costs to design, create, and obtain Commission approval for the Company's Plan include, but are not limited to, consultant costs, legal fees, and other direct and indirect costs associated with the development and implementation of the Company's Plan in compliance with Commission directives. These costs shall be amortized over the 5-month period ending December 31, 2010. Interest will be calculated monthly on the average of the beginning and end of month cumulative balance of these costs as incurred and included in the determination of the monthly amortized amount. The interest shall be computed based on the legal rate determined pursuant to 41 P.S. § 202.

E = The over or under-collection of SMT costs by Customer Class that results from the billing of the SMT-C rates during the SMT Reconciliation Year (an over-collection is denoted by a positive E and an under-collection by a negative E), including applicable interest. Interest shall be computed monthly at the legal rate determined pursuant to 41 P.S. § 202, from the month the over or under-collection occurs to the month that the over-collection is refunded or the under-collection is recovered from Customers in the specific Customer Class. Any reduction in operating expenses or avoided capital expenditures due to the Smart Metering Program will be deducted from the incremental costs of the Smart Meter Program to derive the net incremental cost of the Program that is reconciled to the billed SMT-C rates during the SMT Reconciliation Year. Such reductions shall include any reductions in the Company's current meter and meter reading costs.

SMART METER TECHNOLOGIES CHARGE RIDER (continued)

ACCC = The Company's projected Average Customer Class Count for the specific Customer Class for the SMT-C Computational Year.

CCBD = The Company's projected Customer Class Billing Determinants for the specific Customer Class for the SMT-C Computational Year. Billing determinants shall be kWh for the Residential Customer Class and average customer class count for the Commercial and Industrial Customer Classes.

T = The Pennsylvania gross receipts tax rate in effect during the billing month expressed in decimal form as reflected in the Company's base rates.

All capitalized terms not otherwise defined in this rider shall have the definitions specified in the Definitions of Terms section of this tariff. For the purpose of this rider, the following additional definitions shall apply:

1. SMT-C Computational Year – The 12-month period from January 1 through the following December 31 with the exception of the initial SMT-C Computational Year that will be the 5-month period from August 1, 2010 through December 31, 2010.

2. SMT-C Reconciliation Year – The 12-month period ending June 30 immediately preceding the SMT-C Computational Year.

The initial SMT-C rates pursuant to this rider shall be effective August 1, 2010 through December 31, 2010. Subsequent SMT-C rates shall be filed with the Commission by August 1 of each year and the SMT-C rates shall become effective the following January 1, unless otherwise ordered by the Commission, and shall remain in effect for a period of one year, unless revised on an interim basis subject to the approval of the Commission. Upon determination that the SMT-C rates, if left unchanged, would result in material over or under-collection of all recoverable costs incurred or expected to be incurred during the then-current SMT-C Computational Year, the Company may request that the Commission approve one or more interim revisions to the SMT-C rates to become effective thirty (30) days from the date of filing, unless otherwise ordered by the Commission.

SMART METER TECHNOLOGIES CHARGE RIDER (continued)

The Company shall file an annual report of collections under this rider within thirty (30) days following the conclusion of each SMT-C Reconciliation Year.

At the conclusion of the duration of this reconciliation rider, the Company is authorized to recover or refund any remaining amounts not reconciled at that time under such mechanism as approved by the Commission.

Application of the SMT-C rates shall be subject to annual review and audit by the Commission.

PRICE TO COMPARE DEFAULT SERVICE RATE RIDER

A Price to Compare Default Service Rate ("$PTC_{Default}$") shall be applied to each kWh of Default Service that the Company delivers to Customers under this rider as determined to the nearest one-thousandth of a cent per kWh. The $PTC_{Default}$ rate shall be billed to Customers receiving Default Service from the Company under this rider. The rates shall be calculated according to the provisions of this rider.

For service rendered December 1, 2023 through May 31, 2024 the $PTC_{Default}$ rates billed by Customer Class are as follows:

Met-Ed			
Customer Class	Residential	Commercial	
Rate Schedule	RS, GS-V	GS-S, GS-M (PTC), MS, Borderline Service, Street Lighting Service, LED Street Lighting Service, and Outdoor Lighting Service	(C)
Charge	$0.11306 per kWh	$0.11872 per kWh	

Penelec			
Customer Class	Residential	Commercial	
Rate Schedule	RS, GS-V	GS-S, GS-M (PTC), H, Borderline Service, Street Lighting Service, LED Street Lighting Service and Outdoor Lighting Service	(C)
Charge	$0.10607 per kWh	$0.11603 per kWh	

Penn Power			
Customer Class	Residential	Commercial	
Rate Schedule	RS, GS-V	GS-S, GS-M (PTC), PNP, PLS, SV, Outdoor Lighting Service and LED	(C)
Charge	$0.11231 per kWh	$0.13109 per kWh	

West Penn			
Customer Class	Residential	Commercial	
Rate Schedule	RS, GS-V	GS-S, GS-M (PTC), 51-58, 71, Outdoor Lighting Service and LED	(C)
Charge	$0.10001 per kWh	$0.11023 per kWh	

PRICE TO COMPARE DEFAULT SERVICE RATE RIDER (continued)

The $PTC_{Default}$ rates by Residential or Commercial Customer Class will be calculated semi-annually for the six-month period ending March 31st to be effective for the six-month period beginning June 1st and for the six-month period ending September 30th to be effective for the six-month period beginning December 1st. The $PTC_{Default}$ rate shall be calculated by Customer Class in accordance with the formula set forth below:

$$PTC_{Default} = (PTC_{Current} + E) \times [1 / (1 - T)]$$

$$PTC_{Current} = (PTC_{Current\ Cost\ Component} \times PTC\ Loss_{Current}) + PTC_{Adm} + PTC_{NITS}$$

$$E = \{[(DS_{Exp1} + DS_{Exp2}) - PTC_{Rev} + DS_{Int}] / DS_{Sales}\}$$

Where:

$PTC_{Current}$ = The current cost component of the $PTC_{Default}$ rate grossed up for line losses calculated by Residential or Commercial Customer Class determined to the nearest one-thousandth of a cent per kWh to be applied to each kWh of Default Service delivered to Retail Customers under this rider.

The computation of the $PTC_{Current}$ component of the $PTC_{Default}$ rate by Residential or Commercial Customer Class will use the following procedures:

$PTC_{Current\ Cost\ Component}$ = The current cost component of the $PTC_{Default}$ rate calculated by Customer Class determined to the nearest one-thousandth of a cent per kWh to be applied to each kWh of Default Service delivered to Retail Customers under this rider. This rate will be determined by Customer Class using the projected weighted cost of Default Service supply acquired by the Company to serve Default Service load and any PJM charges related to the provision of Default Service.

$PTC\ Loss_{Current}$ = Distribution line losses for energy that are determined by the applicable Loss Factors specified below:

Rate District	Met-Ed		Penelec		Penn Power		West Penn	
Customer Class	Res	Com	Res	Com	Res	Com	Res	Com
Loss Factor	1.0515	1.0515	1.0573	1.0573	1.0661	1.0661	1.0910	1.0899

PTC_{Adm} = An administrative fee for applicable administration costs by Customer Class determined to the nearest one-thousandth of a cent per kWh to be applied to each kWh of Default Service delivered to Retail Customers under this rider.

PRICE TO COMPARE DEFAULT SERVICE RATE RIDER (continued)

PTC_{NITS} = When the Company purchases Network Integration Transmission Service from PJM on behalf of customers, a Network Integration Transmission Service Charge for Default Service, determined to the nearest one-thousandth of a cent per kWh to be applied to each kWh of Default Service delivered to Retail Customers under this rider.

E = The Price to Compare Default Service Reconciliation Rate component by Customer Class. The rate determined to the nearest one-thousandth of a cent per kWh by Customer Class shall be applied to each kWh of Default Service delivered to retail Customers by Customer Class under this rider.

DS_{Exp1} = An allocated portion of the incremental start-up costs incurred by the Company through May 31, 2023 in connection with the Company's Default Service Supply Plan to provide Default Service amortized over the forty-eight (48) month period ending May 31, 2027, including but not limited to:

- Incremental start-up administrative costs including metering and billing costs incurred and other costs as necessary to provide service to Default Service Customers.
- Other start-up costs incurred to develop and implement the competitive bid process for the Default Service Supply Plan for Default Service including legal, customer notice, and consultant fees.
- The incremental administrative start-up costs incurred to implement the Time-of-Use Rider.

Interest shall be computed monthly for the over or under collection at the prime rate of interest for commercial banking, not to exceed the legal rate of interest, in effect on the last day of the month that the over and under collection occurs, as reported in the *Wall Street Journal*, to the effective month that the over collection is refunded or the under collection is collected and included in the determination of the monthly amortized amount.

PRICE TO COMPARE DEFAULT SERVICE RATE RIDER (continued)

DS_{Exp2} = The cumulative costs to provide Default Service incurred by the Company for the respective Customer Class for the six-month period ending two months prior to the effective date, including but not limited to the following:

- Payments made to winning bidders.
- Any PJM related charges including capacity, operating reserve, transmission-related costs other than Non-Market Based Services Transmission Charges identified in the Default Service Support Rider, and ancillary services associated with the acquisition of default service supply.
- All contingency plan implementation costs incurred during the supply period, including any PJM charges to implement the Company's contingency plans.
- An allocated portion of other costs incurred to develop and implement the competitive bid process for Default Service including legal, customer notice, and consultant fees.
- The net AEPS expenses incurred by the Company associated with the portfolio procurements of the supply needed from block and spot purchases. These net AEPS expenses will reflect the net proceeds of sales of AEPS credits purchased that exceed the AEPS credits needed to meet AEPS requirements.
- The cost of credit when the Company is considered by PJM to be the load serving entity.
- Any cost incurred by the Company associated with any Commission-approved solar power purchase agreements and the administration of the Company's long-term solar procurement, including the costs associated with spot purchases to satisfy a fixed quantity of default service load. These costs will be recovered from the customers in the applicable procurement classes receiving an allocation of the solar energy and/or the SPAECs procured.

PTC_{Rev} = The cumulative revenues billed to Retail Customers by Customer Class for Default Service under the Default Service Supply Plan, excluding applicable Pennsylvania gross receipts tax, for the six-month period ending two months prior to the effective date billed under the respective Customer Class $PTC_{Default}$ rates.

DS_{Int} = The cumulative amount of carrying charges calculated on a monthly basis for the six-month period ending two months prior to the effective date by Customer Class. Interest shall be computed monthly for the over or under collection at the prime rate of interest for commercial banking, not to exceed the legal rate of interest, in effect on the last day of the month that the over and under collection occurs, as reported in the *Wall Street Journal*, to the effective month that the over collection is refunded or the under collection is collected.

DS_{Sales} = The Company's projected Default Service kWh sales to Retail Customers by Customer Class for the six-month billing period that the E rate component of the $PTC_{Default}$ rate will be in effect.

PRICE TO COMPARE DEFAULT SERVICE RATE RIDER (continued)

T = The Pennsylvania gross receipts tax rate in effect during the billing month expressed in decimal form as reflected in the Company's base rates.

Each change in the $PTC_{Default}$ rates will be filed with the Commission by the later of: (a) forty-five (45) days prior to the effective date of the rate changes or (b) seven (7) days after the last supply auction. The Company shall file details in support of the revised $PTC_{Default}$ rates.

At the conclusion of the duration of this reconciliation rider, the Company is authorized to recover or refund any remaining amounts not reconciled at that time under such mechanism as approved by the Commission.

Application of the $PTC_{Default}$ rates shall be subject to annual review and audit by the Commission.

HOURLY PRICING DEFAULT SERVICE RIDER

AVAILABILITY:

The charges billed under this rider are applicable to all Customers on Rate Schedules 44, 46, GS-Medium (HP), GS-Large, GP, TP or GS-Small (Special Provision GSDS) who elect to take Default Service from the Company. These charges are also applicable to Customers on Rate Schedules GS-Small, and GS-Medium (PTC) on a voluntary basis who meet the metering requirements of this rider. Rates shall be billed under this rider on the next scheduled meter reading date after electing Default Service.

Rate Schedule GS-Small, GS-Medium (PTC) Customers electing service under this rider must have Smart Meter technology installed as part of the Company's Smart Meter Plan filed with and approved by the Commission.

Hourly Pricing Service Charges:

Customers participating in the Hourly Pricing Default Service Rider will be billed for usage based on the following calculation:

$$\text{Hourly Pricing Service Charges} = (HP_{\text{Energy Charge}} + HP_{\text{Cap-AEPS-Other Charge}} + HP_{\text{Administrative Charge}} + HP_{\text{Unc}} + HP_{\text{Reconciliation Charge}}) \times [1 / (1-T)]$$

HP Energy Charge per kWh:

$$HP_{\text{Energy Charge}} = \sum_{t=1}^{n} (kWh_t \times (LMP_t + HP_{\text{Oth}}) \times HP_{\text{Loss Multiplier}})$$

Where:

n = Total number of hours in the billing period

t = An hour in the billing period

LMP = the "Real Time" PJM load-weighted average Locational Marginal Price for the Met-Ed, Penelec, ATSI (Penn Power), or APS (West Penn) Transmission Zone.

HP_{Oth} = $0.00400 per kWh for estimate of capacity, ancillary services, NITS, AEPS compliance and other supply components.

Met-Ed			
Rate Schedule	GS-S, GS-M, GS-L	GP	TP
$HP_{\text{Loss Multipliers}}$	1.0515	1.0171	1.0007

HOURLY PRICING DEFAULT SERVICE RIDER (continued)

Penelec			
Rate Schedule	GS-S, GS-M, GS-L	GP	TP
HP Loss Multipliers	1.0573	1.0234	1.0035

Penn Power			
Rate Schedule	GS-S, GS-M, GS-L	GP	TP
HP Loss Multipliers	1.0515	1.0171	1.0007

West Penn			
Rate Schedule	GS-S, GS-M	GS-L	GP, TP, 44, 46
HP Loss Multipliers	1.0899	1.0678	1.0356

PSU	
Rate Schedule	GP
HP Loss Multipliers	1.0356

These HP Loss Multipliers exclude transmission losses.

HP Cap-AEPS-Other Charge:

This represents the costs paid by the Company to the Supplier for Capacity, AEPS costs, and any other costs incurred by the Supplier multiplied by the HP Loss Multipliers.

Rate District	Met-Ed	Penelec	Penn Power	West Penn	PSU
Charge	$0.03886 per kWh	$0.03185 per kWh	$0.03685 per kWh	$0.02440 per kWh	$0.02440 per kWh

HP Administrative Charge:

This represents the administrative costs incurred by the Company associated with providing Hourly Pricing Service.

Rate District	Met-Ed	Penelec	Penn Power	West Penn	PSU
Charge	$0.00006 per kWh	$0.00006 per kWh	$0.00006 per kWh	$0.00006 per kWh	$0.00006 per kWh

HP Uncollectibles Charge:

This represents the default service-related uncollectible accounts expense associated with Hourly Pricing Default Service. This charge is subject to annual adjustment on June 1 of each year.

Rate District	Met-Ed	Penelec	Penn Power	West Penn	PSU
Charge	$0.00016 per kWh	$0.00100 per kWh	$0.00002 per kWh	$0.00012 per kWh	$0.00012 per kWh

HOURLY PRICING DEFAULT SERVICE RIDER (continued)

HP Reconciliation Charge:

The HP Reconciliation Charge Rate ("E_{HP}") shall be applied to each kWh of Default Service that the Company delivers to Customers under this rider as determined to the nearest one- thousandth of a cent per kWh. The E_{HP} rate shall be included as a non-bypassable component billed to Customers receiving Default Service from the Company under this rider. The rate shall be calculated according to the provisions of this rider.

For service rendered December 1, 2023 through May 31, 2024, the E_{HP} rate is as follows:

Rate District	Met-Ed	Penelec	Penn Power	West Penn	PSU
Charge	$0.02658 per kWh	$(0.01467) per kWh	$(0.02841) per kWh	$0.01168 per kWh	$0.01168 per kWh

The E_{HP} rate will be calculated semi-annually for the six-month period ending March 31st to be effective for the six-month period beginning June 1st and for the six-month period ending September 30th to be effective for the six-month period beginning December 1st. The E_{HP} rate shall be calculated in accordance with the formula set forth below:

$$E_{HP} = [(DS_{HPExp1} + DS_{HPExp2}) - PTC_{HPRev} + DS_{HPInt}] / DS_{HPSales}$$

Where:

E_{HP} = The rate determined to the nearest one-thousandth of a cent per kWh to be applied to each kWh of Default Service delivered to Customers under this rider.

DS_{HPExp1} = An allocated portion of the incremental start-up costs incurred by the Company through May 31st, 2023 in connection with the Company's Default Service Supply Plan to provide Default Service amortized over the forty-eight (48) month period ending May 31st, 2027 including but not limited to:

- Incremental start-up administrative costs including metering and billing costs incurred and other costs as necessary to provide service to Default Service Customers
- Other start-up costs incurred to develop and implement the competitive bid process for the Default Service Supply Plan including legal, customer notice, and consultant fees

Interest shall be computed monthly for the over or under collection at the prime rate of interest for commercial banking, not to exceed the legal rate of interest, in effect on the last day of the month that the over and under collection occurs, as reported in the *Wall Street Journal*, to the effective month that the over collection is refunded or the under collection is collected and included in the determination of the monthly amortized amount.

HOURLY PRICING DEFAULT SERVICE RIDER (continued)

DS_{HPExp2} = The cumulative costs to provide Hourly Pricing Default Service incurred by the Company for the six-month period ending two months prior to the effective date, including but not limited to the following:

- Payments made to winning bidders
- Any PJM related charges other than Non-Market Based Services Transmission charges identified in the Default Service Support Rider associated with the procurement of Hourly Pricing Default Service
- All contingency plan implementation costs incurred during the supply period
- An allocated portion of other costs incurred to develop and implement the competitive bid process for Default Service including legal, customer notice, and consultant fees
- The cost of credit when the Company is considered by PJM to be the load serving entity

PTC_{HPRev} = The cumulative revenues, excluding any revenues associated with the HP Uncollectibles Charge and applicable Pennsylvania gross receipts tax, for the six-month period ending two months prior to the effective date billed to Hourly Pricing Default Service Customers under this rider including the applicable E_{HP} rates.

DS_{HPInt} = The cumulative amount of carrying charges calculated on a monthly basis for the six-month period ending two months prior to the effective date. Interest shall be computed monthly for the over or under collection at the prime rate of interest for commercial banking, not to exceed the legal rate of interest, in effect on the last day of the month that the over and under collection occurs, as reported in the *Wall Street Journal*, to the effective month that the over collection is refunded or the under collection is collected.

$DS_{HPSales}$ = The Company's projected Hourly Pricing Default Service kWh sales to Retail Customers for the six-month billing period that the E_{HP} rate will be in effect.

HOURLY PRICING DEFAULT SERVICE RIDER (continued)

Gross Receipts Tax:

T = The Pennsylvania gross receipts tax rate in effect during the billing month expressed in decimal form as reflected in the Company's base rates.

General:

Each change in the E_{HP} rate as well as other rates within this rider will be filed with the Commission by the later of: (a) forty-five (45) days prior to the effective date of the rate changes or (b) seven (7) days after the last supply auction. The Company shall file details in support of the revised rates.

At the conclusion of the duration of this reconciliation rider, the Company is authorized to recover or refund any remaining amounts not reconciled at that time under such mechanism as approved by the Commission.

Application of the E_{HP} rate shall be subject to annual review and audit by the Commission.

DEFAULT SERVICE SUPPORT RIDER

A Default Service Support ("DSS") rate shall be applied to DSS Sales delivered by the Company to Delivery Service Customers under this rider as determined to the nearest one-thousandth of a cent per kWh or dollar per kW NSPL, as applicable. The DSS rate shall be billed to Customers receiving Delivery Service from the Company under this rider. The DSS rates shall be calculated according to the provisions of this rider. The DSS Rider shall be non-bypassable.

For service rendered during the DSS Initial Computational Period and thereafter, the DSS Computational Year, the DSS rates billed by Rate Schedule are as follows:

Rate District	Met-Ed			
Customer Class	Residential	Commercial		Industrial
Rate Schedule	RS, GS-V	GS-S	GS-M, MS, OALS, STLT, LED, BRD	GS-L, GP, TP
Charge	0.405 cents per kWh	0.110 cents per kWh	0.111 cents per kWh	$0.621 per kW NSPL

(C)

Rate District	Penelec		
Customer Class	Residential	Commercial	Industrial
Rate Schedule	RS, GS-V	GS-S, GS-M, H, BRD, LED, Street Lighting, Municipal Street Lighting, OALS	GS-L, GP, TP
Charge	0.842 cents per kWh	0.388 cents per kWh	$2.812 per kW NSPL

(C)

Rate District	Penn Power			
Customer Class	Residential	Commercial		Industrial
Rate Schedule	RS, GS-V	GS-S	PNP, GS-M, PLS, SV, SM, LED, OALS	GS-L, GP, TP, GS-S (GSDS)
Charge	(0.072) cents per kWh	(0.176) cents per kWh	(0.181) cents per kWh	$(0.842) per kW NSPL

(C)

Rate District	West Penn			
Customer Class	Residential	Commercial		Industrial
Rate Schedule	RS, GS-V	GS-S	GS-M, 51-58, 71, LED, OALS	GS-L, GP, TP, 44, 46
Charge	0.443 cents per kWh	0.182 cents per kWh	0.177 cents per kWh	$1.237 per kW NSPL

(C)

Rate District	PSU
Customer Class	Industrial
Rate Schedule	GP
Charge	$1.237 per kW NSPL

(C) Change

DEFAULT SERVICE SUPPORT RIDER (continued)

The DSS rates by rate schedule shall be calculated annually in accordance with the formula set forth below:

$$DSS\ rate = (UE + MPI + CEC + NMB + RE + CB) \times [1 / (1-T)]$$

The components of the formula are defined below:

Default Service Related Uncollectibles:

UE = A default service-related unbundled uncollectible accounts expense charge, determined by Customer Class and stated to the nearest one-thousandth of a cent per kWh to be applied to DSS Sales delivered by the Company to residential and commercial Delivery Service Customers under this rider. The UE reflects the default service-related portion of the uncollectible account expense based on revenues in the Company's distribution base rate case and the additional uncollectible accounts expense incurred by the Company as a result of providing Default Service under this tariff. This component of the DSS rate in this non-bypassable rider is non-reconcilable.

The unbundled uncollectible accounts expense associated with Default Service and a purchase of receivables program allocated to Delivery Service Customers on a non-bypassable, non-reconcilable basis will be Customer Class specific and will be adjusted annually on June 1 of each year based on the projected price of Default Service. Adjustments, if necessary, will be made to the uncollectible percentage in a future distribution base rate case or the start of the next Default Service Program, whichever occurs earlier.

The UE charges by Customer Class to be included in DSS rates are as follows:

Customer Class	Residential			
Rate District	Met-Ed	Penelec	Penn Power	West Penn
Charge	$0.232 cents per kWh	$0.248 cents per kWh	$0.161 cents per kWh	$0.153 cents per kWh

Customer Class	Commercial			
Rate District	Met-Ed	Penelec	Penn Power	West Penn
Charge	$0.017 cents per kWh	$0.011 cents per kWh	$0.008 cents per kWh	$0.010 cents per kWh

DEFAULT SERVICE SUPPORT RIDER (continued)

MTEP and MISO Exit Fees and PJM Integration Charges, Penn Power only:

$$MPI = \{[(MPI_{Exp1} + MPI_{Exp2}) – E] \times \text{Adjustment Factor}\} / S$$

Where:

MPI = The charge to be applied to each Delivery Service Customer served under this Tariff for the Midwest Independent System Operator ("MISO") Transmission Expansion Plan ("MTEP") charges and MISO and PJM charges associated with the transition from MISO to PJM approved by FERC.

MPI_{Exp1} = The Company's cost of the MTEP charges assessed on the Company pursuant to the Open Access Transmission Tariff ("OATT") of MISO.

MPI_{Exp2} = The Company's (i) charges assessed under MISO's OATT that are associated with the Company's exit from the MISO control area and (ii) charges assessed under the PJM OATT that are associated with the Company's integration into the PJM control area. All such MISO exit fees and PJM integration fees charges approved by FERC shall not exceed $3.5 million, excluding carrying charges. The Company shall recover these charges plus applicable carrying charges over a minimum five-year period.

E = The over or under collection of MTEPs and MISO exit fees and PJM integration charges that result from the billing of the MPI portion of the DSS during the DSS Reconciliation Year (an over collection is denoted by a positive E and an under collection by a negative E), including applicable interest. Interest shall be computed monthly based upon 41 P.S. §202, the legal statutory interest rate, from the month the over or under collection occurs to the month that the over collection is refunded to or the under collection is recovered from Delivery Service Customers.

S = The Company's total DSS Sales to Delivery Service Customers projected for the DSS Computational Year.

The MPI Adjustment Factors and charges, by Customer Class, to be included in DSS rates are as follows:

Rate District	Penn Power		
Customer Class	Residential	Commercial	Industrial
Adjustment Factor	.4126	.3101	.2773
Charge	0.00000 cents per kWh	0.00000 cents per kWh	$0.000 per kW NSPL

DEFAULT SERVICE SUPPORT RIDER (continued)

Customer Education Charges:

$$CEC = (CEC_C - E) / S$$

Where:

CEC = The charge to be applied to Delivery Service Customers served under this rider for Customer Education Charges incurred by the Company.

CEC_C = Customer Education costs for the specific Customer Class to cover customer education costs associated with competitive market enhancements approved by the Commission.

E = The over or under-collection of the CEC_C that results from the billing of the CEC during the DSS Reconciliation Year, including applicable interest. An over-collection is denoted by a positive E and an under-collection by a negative E. Interest shall be computed monthly for the over or under collection at the prime rate of interest for commercial banking, not to exceed the legal rate of interest, in effect on the last day of the month. The over and under collection occurs, as reported in the *Wall Street Journal*, to the effective month that the over collection is refunded or the under collection is collected.

S = The Company's total DSS Sales per Customer Class to Delivery Service Customers projected for the DSS Computational Year.

The CEC rates by Customer Class to be included in DSS rates are as follows:

Customer Class	Residential			
Rate District	Met-Ed	Penelec	Penn Power	West Penn
Charge	0.000 cents per kWh	0.000 cents per kWh	0.000 cents per kWh	0.000 cents per kWh

Customer Class	Commercial			
Rate District	Met-Ed	Penelec	Penn Power	West Penn
Charge	0.000 cents per kWh	0.000 cents per kWh	0.000 cents per kWh	0.000 cents per kWh

Customer Class	Industrial				
Rate District	Met-Ed	Penelec	Penn Power	West Penn	PSU
Charge	$0.000 per kW NSPL	$0.000 per kW NSPL	$0.000 per kW NSPL	$0.000 per kW NSPL	$0.000 per kW NSPL

DEFAULT SERVICE SUPPORT RIDER (continued)

Non-Market Based Services Transmission Charges:

$$NMB = (NMB_C - E) / S$$

Where:

NMB = The charge to be applied to Delivery Service Customers served under this rider for Non-Market Based Services Transmission Charge costs incurred by the Company.

NMB_C = Forecasted NMB costs applicable to the Company's DSS Sales. Forecasted NMB costs shall include FERC approved costs for (i) PJM Regional Transmission Expansion Plan charges; (ii) PJM Expansion Cost Recovery; (iii) PJM charges for Reliability Must Run generating unit declarations and charges associated with plants deactivated after July 24, 2014, the approval date of the Company's Default Service Program at Docket No.(ME) P-2013-2391368, (PN) P-2013-2391372, (PP) P-2013-2391375 and (WP) P-2013-2391378; (iv) historical tie line, generation, and retail customer meter adjustments; (v) Unaccounted for Energy; (vi) any FERC-approved reallocation of PJM Regional Transmission Expansion Plan charges related to Docket No. EL05-121-009; and (vii) any other FERC-approved PJM transmission charges billed to the Company by PJM that will not be reconciled through the Company's Price To Compare Default Service Rate Rider and/or Hourly Pricing Default Service Rider. Forecasted NMB costs are allocated to each Customer Class based upon each Customer Class's contribution to the total Company Network Service Peak Load.

E = The over or under-collection of the NMB_C that results from billing of the NMB during the DSS Reconciliation Year, including applicable interest. An over-collection is denoted by a positive E and an under-collection by a negative E. Interest shall be computed monthly for the over or under collection at the prime rate of interest for commercial banking, not to exceed the legal rate of interest, in effect on the last day of the month the over and under collection occurs, as reported in the *Wall Street Journal*, to the effective month that the over collection is refunded or the under collection is collected.

S = The Company's total DSS Sales per Customer Class to Delivery Service Customers projected for the DSS Computational Year.

The NMB rates by Customer Class to be included in DSS rates are as follows:

Customer Class	Residential			
Rate District	Met-Ed	Penelec	Penn Power	West Penn
Charge	0.153 cents per kWh	0.549 cents per kWh	(0.227) cents per kWh	0.267 cents per kWh

Customer Class	Commercial			
Rate District	Met-Ed	Penelec	Penn Power	West Penn
Charge	0.091 cents per kWh	0.358 cents per kWh	(0.177) cents per kWh	0.160 cents per kWh

Customer Class	Industrial				
Rate District	Met-Ed	Penelec	Penn Power	West Penn	PSU
Charge	$0.584 per kW NSPL	$2.646 per kW NSPL	$(0.792) per kW NSPL	$1.164 per kW NSPL	$1.164 per kW NSPL

DEFAULT SERVICE SUPPORT RIDER (continued)

Retail Enhancements:

$$RE = (RE_C - E) / S$$

Where:

RE = The charge to be applied to Delivery Service Customers served under this rider for the Retail Enhancement Costs incurred by the Company.

RE_C = The Retail Enhancement Costs incurred by the Company to cover programming expenses and implementation costs associated with competitive market enhancements approved by the Commission.

E = The over or under-collection of the RE_C that results from billing of the RE during the DSS Reconciliation Year, including applicable interest. An over-collection is denoted by a positive E and an under-collection by a negative E. Interest shall be computed monthly for the over or under collection at the prime rate of interest for commercial banking, not to exceed the legal rate of interest, in effect on the last day of the month the over and under collection occurs, as reported in the *Wall Street Journal*, to the effective month that the over collection is refunded or the under collection is collected.

S = The Company's total DSS Sales per Customer Class to Delivery Service Customers projected for the DSS Computational Year.

The RE rates by Customer Class to be included in DSS rates are as follows:

Customer Class	Residential			
Rate District	Met-Ed	Penelec	Penn Power	West Penn
Charge	(0.000) cents per kWh	(0.000) cents per kWh	(0.000) cents per kWh	(0.000) cents per kWh

Customer Class	Commercial			
Rate District	Met-Ed	Penelec	Penn Power	West Penn
Charge	(0.001) cents per kWh	0.000 cents per kWh	0.004 cents per kWh	0.004 cents per kWh

DEFAULT SERVICE SUPPORT RIDER (continued)

Clawback Charge Credit:

$$CB = CB_C / S$$

Where:

CB = The credit to be applied to Delivery Service Customers related to the clawback provision, under the Default Service Program, which is collected by the Company from Electric Generation Suppliers. This credit will be amortized for each applicable DSS Computational Year.

CB_C = Clawback credits applied to each Customer Class eligible for the Company's POR to refund the clawback charges collected from Electric Generation Suppliers. The clawback charges are returned to customers when the Company's actual uncollectible expense was less than the amount of uncollectible expense recovered in base rates and the Default-Service Related Uncollectibles component of this Rider. CB will be applied to each Customer Class eligible for the Company's POR based upon each Customer Class's kWh.

S = The Company's total DSS Sales per Customer Class to Delivery Service Customers projected for the DSS Computational Year.

The CB rates by Customer Class to be included in DSS rates are as follows:

Customer Class	Residential			
Rate District	Met-Ed	Penelec	Penn Power	West Penn
Charge	(0.003) cents per kWh	(0.005) cents per kWh	(0.000) cents per kWh	(0.004) cents per kWh

Customer Class	Commercial			
Rate District	Met-Ed	Penelec	Penn Power	West Penn
Charge	(0.003) cents per kWh	(0.004) cents per kWh	0.004 cents per kWh	(0.004) cents per kWh

DEFAULT SERVICE SUPPORT RIDER (continued)

Gross Receipts Tax:

T = The Pennsylvania gross receipts tax rate in effect during the billing month expressed in decimal form as reflected in the Company's base rates.

Other Information:

All capitalized terms not otherwise defined in this Rider shall have the definitions specified in Section 2 of this Tariff. For purposes of this Rider, the following additional definitions shall apply:

1. DSS Sales – The kWh or kW NSPL delivered during a billing month to all Delivery Service Customers, as applicable to each Rate Schedule billed under the DSS Rider.

2. DSS Computational Year – The 12-month period from June 1 through the following May 31.

3. DSS Reconciliation Year – The 12-month period ending March 31 immediately preceding the DSS Computational Year.

4. DSS Initial Computational Period – the period from May 3, 2015 through May 31, 2015 that the DSS Rider is in effect. Thereafter, the DSS Computational Year will be in effect.

The Company shall recalculate its DSS Rates annually and, based on that recalculation, shall file with the Commission, by May 1st of each year, revised Rates to become effective on June 1st of the same year unless the Commission orders otherwise. The revised DSS rates shall remain in effect for a period of one year, unless revised on an interim basis subject to the approval of the Commission. Upon determining that its DSS rates, if left unchanged, would result in material over or under-collection of all costs incurred, or expected to be incurred, for DSS during the then current DSS Reconciliation Year, the Company may request that the Commission approve one or more interim revisions to its DSS rates to become effective thirty (30) days from the date of filing, unless the Commission orders otherwise.

At the conclusion of the period during which this DSS Rider is in effect, the Company shall be authorized to recover or refund at any time, any remaining differences between recoverable costs and revenues billed under this rider by charges or credits to be applied to customer's bills under such mechanism the Commission may approve, but uncollectibles, which are non-reconcilable under the terms of this rider, shall not be included in the final reconciliation.

Application of the DSS rates shall be subject to annual review and audit by the Commission.

TIME-OF-USE DEFAULT SERVICE RIDER

Availability:

Time-Of-Use ("TOU") default service ("$TOU_{Default}$") is available under this Rider for Residential Customers, and Commercial Customers with demand less than 100 kW, including those served under the Net Metering Rider, and are receiving Default Service from the Company, upon the terms and conditions set forth herein, that: (1) have had smart meters installed pursuant to the Company's Smart Meter Technology Procurement and Installation Plan; (2) are not enrolled in the Company's Customer Assistance Program; (3) are not enrolled in budget billing; (4) are not involved in virtual net metering; (5) have not elected to terminate service under the TOU Default Service Rider, for any reason, within the last 12 months; and (6) affirmatively elect to receive service under this Rider and comply with its enrollment procedures.

Rates:

Met-Ed		
Customer Class	Residential	Commercial
On-Peak Rate	$PTC_{Default}$ Rate x 2.0180	$PTC_{Default}$ Rate x 2.0558
Off-Peak Rate	$PTC_{Default}$ Rate x 0.7285	$PTC_{Default}$ Rate x 0.7277
Super Off-Peak Rate	$PTC_{Default}$ Rate x 0.5438	$PTC_{Default}$ Rate x 0.5298

Penelec		
Customer Class	Residential	Commercial
On-Peak Rate	$PTC_{Default}$ Rate x 1.9367	$PTC_{Default}$ Rate x 1.9352
Off-Peak Rate	$PTC_{Default}$ Rate x 0.7633	$PTC_{Default}$ Rate x 0.7686
Super Off-Peak Rate	$PTC_{Default}$ Rate x 0.5669	$PTC_{Default}$ Rate x 0.5582

Penn Power		
Customer Class	Residential	Commercial
On-Peak Rate	$PTC_{Default}$ Rate x 2.0140	$PTC_{Default}$ Rate x 2.0271
Off-Peak Rate	$PTC_{Default}$ Rate x 0.7377	$PTC_{Default}$ Rate x 0.7409
Super Off-Peak Rate	$PTC_{Default}$ Rate x 0.5331	$PTC_{Default}$ Rate x 0.5202

West Penn		
Customer Class	Residential	Commercial
On-Peak Rate	$PTC_{Default}$ Rate x 1.8632	$PTC_{Default}$ Rate x 1.9416
Off-Peak Rate	$PTC_{Default}$ Rate x 0.7821	$PTC_{Default}$ Rate x 0.7870
Super Off-Peak Rate	$PTC_{Default}$ Rate x 0.5749	$PTC_{Default}$ Rate x 0.5663

Hours:

The rates for TOU default service are different for On-Peak, Off-Peak and Super Off-Peak hours during the year, and are billed on a service rendered basis, as shown below. All times listed below are prevailing time.

TOU Pricing Period	Included Time Periods
On-Peak	2 PM - 9 PM Monday - Friday
Off-Peak	All Other Hours
Super Off-Peak	11 PM - 6 AM Every day

TIME-OF-USE DEFAULT SERVICE RIDER (continued)

$TOU_{Default}$:

The $TOU_{Default}$ rates by Residential or Commercial Customer Class are based on the $PTC_{Default}$ rates, which will be calculated semi-annually for the six-month period ending March 31st to be effective for the six-month period beginning June 1st and for the six-month period ending September 30th to be effective for the six-month period beginning December 1st.

Customer Switching:

A Customer that has enrolled in the TOU default service program remains eligible to return to standard Default Service. A Customer that has enrolled in the TOU default service program may, at any time, elect to receive another product from any EGS. Customers may leave the TOU Default Service Rider at any time without incurring fees or penalties. If a Customer elects to terminate service under the TOU Default Service Rider for any reason, the Customer cannot re-enroll in the TOU Default Service Rider for twelve billing months.

Annual Review and Audit:

The application of TOU Default rates under this Rider shall be subject to annual review and audit by the Commission.

PARTIAL SERVICES RIDER

AVAILABILITY/APPLICABILITY:

This Rider applies to general service customers having on-site non-synchronous generation equipment or synchronous equipment that does not qualify for the Net Metering Rider capable of supplying a portion of their power requirements for other than emergency purposes. Electricity sold under this Rider may not be resold; nor may it be used to operate the auxiliary loads of the generating facilities while those facilities are generating electricity for sale.

In addition to the charges included in the applicable rate schedule, all of the following general monthly charges are applicable to Delivery Service Customers.

Penelec

For any Customer taking backup and maintenance service from the Company as of January 1, 2015, the following applies: Customers who take service at a voltage level less than 115,000 volts but are served directly from a 115,000 volt or greater source through a single transformation shall be billed by the Company for backup and maintenance service at the transmission voltage charges plus a monthly fee equal to 1% of the net book value in such facilities owned by the Company at such lower volts that are dedicated to providing service to such Customer.

GENERAL MONTHLY CHARGES:

In addition to the standard charges based on the Customer's applicable rate schedule, the monthly Administrative Fee listed below will be charged. The distribution charges below are dependent upon the voltage at which the Customer is being served and the services (i.e., Backup Demand and/or Maintenance Demand) selected by the Customer:

Rate District	Met-Ed	Penelec	Penn Power	West Penn	
Administrative Fee	$97.45	$108.01	$70.58	$120.82	(I)

Rate District	Met-Ed	Penelec	Penn Power	West Penn	
Distribution Charge	Backup Demand (Dollars/kW)				
Secondary Voltage	$3.89	$6.12	$4.65	$4.10	(I)
Primary Voltage	$2.84	$3.25	$4.75	$0.63	(I)
Transmission Voltage	$0.20	$0.35	$0.35	$0.11	(I)

Rate District	Met-Ed	Penelec	Penn Power	West Penn	
Distribution Charge	Maintenance Demand (Dollars/kW)				
Secondary Voltage	$3.12	$4.90	$3.72	$3.27	(I)
Primary Voltage	$2.27	$2.60	$3.79	$0.63	(I)
Transmission Voltage	$0.16	$0.27	$0.29	$0.10	(I)

(I) Increase

PARTIAL SERVICES RIDER (continued)

PAYMENT TERMS:

As per Rule 11, Payment of Bills.

TERM OF CONTRACT:

Each Customer shall be required to enter into a Delivery Service contract with the Company for a minimum one (1) year term. If the Delivery Service contract is terminated by the Customer prior to its expiration, the Minimum Charge provisions of this Rate Schedule shall apply. If the Customer's capacity or service requirements increase, the Company, in its sole and exclusive judgment, may at any time require the Customer to enter into a new Delivery Service contract.

TERMS AND CONDITIONS:

A. Except where modified by this Rider, the Customer shall be subject to the terms and conditions of the Rate Schedule that would otherwise apply to the Customer.

B. Service under this Rider shall be supplied only at locations where, in the Company's sole and exclusive discretion, there exists lines and equipment of sufficient capacity to supply the service requested by the Customer.

C. The Customer's total combined capacity for the Backup and Maintenance Service shall not exceed the capacity of the generator(s) or other source of power to the Customer that is experiencing the outage.

D. The Customer's generators or other source of supply shall not be operated in parallel with the Company's lines except upon written consent of the Company or as defined under the contractual arrangements.

E. The periods of the year to be considered peak periods are from December 15 through March 15 and May 31 through September 15. Non-peak periods shall be the remaining periods of the year. Peak and non-peak periods may be changed from time to time by the Company after giving notice to the Customer. (C)

F. The Company may, at its option, require the Customer to install metering equipment sufficient to verify the performance of the Customer's generating equipment.

(C) Change

PARTIAL SERVICES RIDER (continued)

GENERAL PROVISIONS:

A. BACKUP SERVICE:

1. Following the written request of the Customer indicating the amount of Backup Service required, the Company shall supply such service each month at the charges listed under General Monthly Charges.

2. During any billing period in which the Customer's generating equipment or other source of power experiences a forced or unscheduled outage which requires the Company to provide backup energy, the Customer shall be required to pay the Company for (i) the backup capacity at the charges listed in this Rider, General Monthly Charges, (ii) all capacity in excess of the specified capacity as Supplemental Service, (iii) all energy purchased at the charges and applicable riders set forth in the Rate Schedule that would otherwise apply to said Customer, and (iv) if actual capacity is greater than the backup capacity, a minimum bill will apply in the following months for demand determination. The minimum bill will apply even if the actual capacity is less than the backup capacity in any given month. The minimum bill will end after eleven (11) months or start over when the actual capacity is greater than backup capacity.

3. During any billing period in which the Company is not required to provide energy to "backup" the Customer's generating equipment or other source of power, the Customer shall pay to the Company the charges listed under General Monthly Charges for backup capacity.

4. Backup Service at the charges listed in this Rider, General Monthly Charges is limited to fifteen percent (15%) of the On-peak hours and fifteen percent (15%) of the Off-peak hours during any and all rolling consecutive twelve-month billing periods. Backup Service beyond fifteen percent (15%) of the time during a particular consecutive twelve-month period shall be billed to the Customer by the Company as Supplement Service at the Rate Schedule that would otherwise apply to said Customer. (C)

5. The Customer shall permit the Company to install metering on the customers generation at the customers expense (phone line) or the Customer is required to notify the Company of the failure of its generating equipment in order to invoke this Rider Paragraph A2 of the Backup Service provision. The Company shall not be required to rebill the Customer if the Company is not notified of the equipment failure prior to the Company's scheduled billing date of the Customer's account.

6. Backup Service Billing Demand shall be the Contract Demand for Backup Service.

7. The Backup Service Measured Demand shall equal the lesser of a) the difference between the generating capability of the Customer's generator less the actual amount generated in a fifteen (15) minute period as measured by Company's metering located on the Customer Generator, or as provided with documentation acceptable to the Company by the Customer, or b) the Backup Service Billing Demand.

(C) Change

PARTIAL SERVICES RIDER (continued)

B. MAINTENANCE SERVICE:

1. At the option of the Company, Customers may schedule their maintenance outages at any and all hours, during the periods from March 15 to May 31, September 15 to December 15, July 4 and Labor Day. Customers may also schedule their maintenance outages during Off-peak hours of the remainder of the year. (C)

2. Customers who schedule their maintenance outages as set forth in this Rider Paragraph B1 and who request maintenance service in accordance with this Rider Paragraph B7, shall be billed by the Company at the charges listed under General Monthly Charges for the additional demands created during the scheduled outage up to the amount of requested maintenance power. In addition, the Customer shall be billed by, and pay to, the Company normal monthly charges including, but not limited to, the Monthly Minimum Charges, Demand Charges, Backup and Energy Charges at the Rate Schedule(s) that would otherwise apply to said Customer.

3. The additional demands, subject to maintenance charges, created during the scheduled outage shall not exceed the specified Maintenance Service capacity. Maintenance Service at the charges listed under General Monthly Charges shall be limited to twenty-five percent (25%) of the time (i.e., hours) during any and all rolling consecutive twelve (12) month periods. Maintenance Service beyond twenty-five percent (25%) of the time during a particular consecutive twelve (12) month period shall be billed by the Company at the Rate Schedule that would otherwise apply to said Customer. (C)

4. When the Customer's scheduled maintenance outage of the generating facility cannot be scheduled in accordance with this Rider Paragraph B1, the demand established shall be subject to the charges and conditions set forth in the applicable Rate Schedule that would otherwise apply to said Customer.

5. The Company may, at its option, allow a Customer to extend the maintenance outages into On-peak periods provided that the length of extension into these periods does not exceed five (5) days. The demands established during these periods shall be billed by the Company at the charges specified in General Monthly Charges.

6. The Customer shall provide thirty (30) days written advance notice to the Company of a scheduled maintenance outage and specify the amount of maintenance power required. The Company shall make the Maintenance Service available within thirty (30) days before or after the Customer's requested maintenance outage.

(C) Change

PARTIAL SERVICES RIDER (continued)

7. Customers who wish to schedule their maintenance outages during periods other than those described in this Rider Paragraph B1, may at the sole and exclusive discretion of the Company, do so on an interruptible basis. The Company may request that a Customer interrupt their scheduled maintenance outage during periods of system constraint, system emergency, or during periods of high-cost energy purchases. When the Customer requests a scheduled interruptible maintenance outage, a non-interruptible Maintenance Service requirement, not to exceed one percent (1%) of the requested maintenance capacity, shall be specified. When the Company requests a Maintenance Service interruption, the Customer shall reduce its Maintenance Service requirements to the pre- determined non-interruptible base level within thirty (30) minutes of notification by the Company. Failure to do so shall result in the Company issuing a bill to the Customer for the demand established during the requested interruption in excess of the non-interruptible base at the demand charges set forth in the Rate Schedule that would otherwise apply to said Customer. The Company shall notify the Customer when a particular Maintenance Service Interruption is terminated.

C. Supplemental Service: All electric energy consumed in excess of Backup Service Measured Demand and or Maintenance Service Measured Demand shall be considered Supplemental Service. Supplemental Service shall be provided and billed under the rates, terms and conditions of the otherwise determined rate schedule including billing demand and minimum bill.

RIDERS:

Bills rendered by the Company under this Rate Schedule are subject to the charges stated in any applicable Rider.

COGENERATION & SMALL POWER PRODUCTION QUALIFYING FACILITY SERVICE RIDER

(Applicable to All Service Classifications)

Electricity produced by a "Qualifying Facility" ("QF"), as defined in § 210 of the Public Utility Regulatory Policies Act of 1978 (PURPA), with generating capacity of 500 kW or less shall be purchased by the Company in accordance with the terms of this Rider. Facilities with more than 500 kW of generating capacity or facilities that do not meet Federal Energy Regulatory Commission ("FERC") certification requirements under § 210 of PURPA shall apply for specific contract terms. All energy or energy and capacity credits utilized in A and B of this Rider shall be determined in accordance with applicable Commission and FERC regulations.

A. ENERGY PURCHASES BY COMPANY:

1. The purchase price for all Net Electric Energy not under the Net Metering Rider, supplied to the Company from the QF will be at Avoided Cost.

2. Avoided Cost shall be defined as the Real Time Location Marginal Price ("LMP") and as utilized in Paragraph 2 hereof shall mean the Real Time LMP for each hour at the Met-Ed, Penelec, ATSI (Penn Power), or APS (West Penn) zone aggregate hourly integrated market marginal clearing price for all Net Electric Energy as specified on the PJM Interconnection, L.L.C. or successor's website, which is currently www.pjm.com multiplied by seventy-five percent (75%).

3. Within sixty (60) days of the meter reading date, the Company shall render payment and furnish a written statement indicating the amount of energy received by the Company and the calculation of payment at applicable rates unless the QF has not delivered at least 5,000 kWh to the Company. In this instance, a statement will be rendered annually or within sixty (60) days of the meter reading that indicates at least 5,000 kWh has been delivered to the Company since the last statement. Each statement shall reflect the Company's Twenty-Five Dollars ($25.00) administrative charge. The Customer has thirty-five (35) days from the date of the payment to dispute a payment calculation. If after thirty-five (35) days from the date of the payment, the Customer has not contacted the Company, the payment and calculation shall be considered correct and accepted by the Customer.

4. QFs with less than fifty (50) kW of generating capacity may select Net Energy Billing in accordance with the Company Policy set forth in B - Net Energy Billing Policy.

COGENERATION & SMALL POWER PRODUCTION QUALIFYING FACILITY SERVICE RIDER (continued)

B. NET ENERGY BILLING POLICY:

1. Where the potential for energy delivery to the Company is very small, the Company shall encourage the QF to interconnect with the Company's system and not sell surplus energy to the Company. Under these circumstances, the QF will avoid the cost of installing a second meter base since the Company will replace the normal kWh meter with a kWh meter with detent.

2. Where the QF elects to sell surplus energy to the Company, installation of a second meter base by the QF shall be required. The Company shall install two (2) kWh meters with detent. One (1) meter will record energy delivered from the Company to the Customer and supply the monthly billing determinants. The second meter will record energy delivered from the QF to the Company for the determination of the payment to the QF at a rate based upon the Company's average projected energy costs for the year ending December 31 of each filing year, as determined to the nearest one-tenth of a cent per kWh. Payment to the QF for energy delivered to the Company will be made annually, and a Twenty-Five Dollar ($25.00) administrative charge, by the Company shall be reflected therein.

C. INTERCONNECTION COSTS:

1. QF shall pay any incremental, i.e., additional, interconnection costs above the costs to service the Customer's electrical load which the Company incurs in order to purchase power from the QF. These incremental interconnection costs shall include site specific costs such as, but not limited to, line extensions, facilities changes, special facilities, and right-of-way costs.

2. Payments for the incremental interconnection costs may, at the option of the QF, be made either as (i) a lump sum payment, or (ii) time payments spread over a mutually agreeable period of five (5) years or less. When the QF chooses to spread the payment over a mutually agreeable time period, the payments to the Company shall include an interest payment equal to the Company's allowed rate of return on common equity as last approved by the Commission as of the date the payment agreement is consummated.

3. After the QF installs the necessary interconnection equipment, the Company may require an inspection prior to making the interconnection. The Company shall have this inspection conducted within twenty (20) days of notice by the QF that the installation has been completed and shall provide the QF with the results of this inspection within five (5) working days.

COGENERATION & SMALL POWER PRODUCTION QUALIFYING FACILITY SERVICE RIDER (continued)

D. SAFETY AND RELIABILITY

1. Interconnection with the Company's system requires the installation of projective equipment which, in the Company's judgment, provides safety for personnel, affords adequate protection against damage to the Company's system or to its Customer's property, and prevents interference with the Company's supply of service to others. After installation and at any time this rate is in effect, the Company shall have the right to inspect the facilities and their operation, and to inspect and test all protective equipment.

2. Parallel operation must cease immediately and automatically during system outages and other emergency, or abnormal conditions specified by the Company. The QF must cease parallel operation upon notification by the Company if such operation is determined to be unsafe, interferes with the supply of service to others, or interferes with system maintenance or operation. The Company is not liable for and accepts no responsibility whatsoever for any loss, cost, expense, damage or injury to any person or property resulting from the use or presence of electric current or potential which originates from a QF's generation facilities or is caused by failure of the QF to operate in compliance with Company requirements.

3. The QF generation equipment must be equipped with a Company-controlled manually operable disconnecting device capable of being locked in the open position. This device will allow isolation of the QF's generator from the Company system and may be located at the interconnection point or at the QF's generator. Interlocks must be provided to preclude paralleling the generator through any point other than the designated interconnection point.

4. Automatic reclosing shall not be installed on the interconnection disconnecting device.

5. Customer equipment must be equipped with a Company-approved overcurrent protective device and necessary relaying to interrupt generator fault current due to fault on the Company system.

6. The Customer may be required to install current limiting reactors to limit the magnitude of Customer-owned generator fault current.

E. PURCHASE AGREEMENT: No contract is required for QFs 500 kW or less who elect to receive the actual avoided cost at the time of the sale to the Company. In addition, those QFs of 50 kW or less that elect to have net energy billing do not require a written agreement. Those QFs greater than 500 kW wishing to use projections or levelized projections to sell power to the Company shall be required to sign a letter of agreement or other contract stating the terms of the transaction. No purchase will be made by the Company without such contract.

SOLAR PHOTOVOLTAIC REQUIREMENTS CHARGE RIDER

Met-Ed, Penelec and Penn Power

A Solar Photovoltaic Requirements Charge ("SPVRC"), determined to the nearest one-thousandth of a cent per kWh, shall be applied to each kWh delivered during a billing month to all Delivery Service Customers not qualifying for Solar Photovoltaic ("SPV") self- generation exclusion. The SPVRC shall be non-bypassable.

For service rendered June 1, 2023 through May 31, 2024, the SPVRC shall be equal to:

Rate District	Met- Ed	Penelec	Penn Power
Charge	0.006 cents per kWh	0.008 cents per kWh	0.006 cents per kWh

The SPVRC shall be calculated annually in accordance with the formula set forth below:

$$SPVRC = [(SPVRC_C - E) / S] \times [1 / (1 - T)]$$

$$SPVRC_C = SPVRC_{Exp1} + SPVRC_{Exp2} + SPVRC_{Exp3} + SPVRC_{Exp4}$$

Where:

SPVRC = The charge in cents per kWh to be applied to each kWh delivered to Delivery Service Customers served under this tariff.

$SPVRC_C$ = Solar Photovoltaic Requirements Charge Costs calculated in accordance with the formula shown above.

E = The over or under-collection of SPVRC costs that results from billing the SPVRC during the SPVRC Reconciliation Year (an over-collection is denoted by a positive E and an under-collection by a negative E), including applicable interest. The E rate shall be applied to each kWh delivered to Delivery Service Customers. Interest shall be computed monthly at the legal rate determined pursuant to 41 P.S. § 202, from the month in which the over or under-collection occurs to the month in which the over-collection is refunded to or the under-collection is recovered from all Delivery Service Customers.

$SPVRC_{Exp1}$ = A projection of the costs incurred to acquire the Solar Photovoltaic Alternative Energy Credits ("SPAECs") to be retired during the SPVRC Computational Year obtained from winning bidders selected in the competitive procurement process to fulfill the Company's SPV obligations imposed by the AEPS Act and related laws and regulations, as the same may be amended from time to time ("AEPS Laws And Regulations").

SOLAR PHOTOVOLTAIC REQUIREMENTS CHARGE RIDER (continued)

$SPVRC_{Exp2}$ = Administrative costs projected for the SPVRC Computational Year associated with the competitive procurement process implemented to fulfill the Company's SPV obligations imposed by the AEPS Laws And Regulations. These administrative costs include, but are not limited to, consultant costs and other direct and indirect costs associated with the Company's administration of the competitive procurement process and compliance with the SPV obligations imposed by the AEPS Laws And Regulations.

$SPVRC_{Exp3}$ = Incremental start-up costs incurred by the Company through May 31, 2013 in connection with the Company's compliance with the SPV obligations imposed by the AEPS Laws And Regulations, which shall be amortized over the twenty-four (24) month period ending May 31, 2015. These administrative costs include, but are not limited to, consultant costs and other direct and indirect costs associated with the Company's administration of the competitive procurement process and compliance with the SPV obligations imposed by the AEPS Laws And Regulations. Interest will be calculated monthly on the average of the beginning of the month and the end-of-month balances of these costs and included in the determination of the monthly amortized amount. The interest shall be computed monthly at the legal rate determined pursuant to 41 P.S. § 202.

$SPVRC_{Exp4}$ = The net of: 1) proceeds resulting from the sale into the market of excess, unused SPAECs procured by the Company in the competitive procurement process; 2) the cost of any additional or supplemental SPAECs purchased by the Company in the market outside of the competitive bid process, as needed to meet its SPV obligations under the AEPS Laws And Regulations; and 3) the carrying cost of banked SPAECs, computed and compounded monthly at the legal rate determined pursuant to 41 P.S. § 202 based upon the cost to acquire the banked SPAECs.

S = The Company's projected kWh sales to Delivery Service Customers for the SPVRC Computational Year less Excluded Sales. Excluded Sales = Projected net Delivery Service kWh sales for the SPVRC Computational Year to qualifying SPV self-generating Customers, which shall be excluded from the SPVRC for the SPVRC Computational Year if the SPV self-generating Customer satisfies the criteria set forth in "Qualifications for exclusion from SPVRC for Self-Generation" as set forth below.

SOLAR PHOTOVOLTAIC REQUIREMENTS CHARGE RIDER (continued)

T = The Pennsylvania gross receipts tax rate in effect during the billing month expressed in the same decimal form used to express the Pennsylvania gross receipts tax rate that is employed in the Company's base rates.

All capitalized terms not otherwise defined in this Rider shall have the definitions specified in the Definitions of Terms section of this tariff. For purposes of this rider, the following additional definitions shall apply:

1. SPVRC Computational Year - The 12-month period from June 1 through the following May 31.

2. SPVRC Reconciliation Year - The 12-month period ending March 31 immediately preceding the SPVRC Computational Year.

The SPVRC shall be filed with the Commission by May 1st of each year. Changes to the SPVRC shall become effective on June 1 of each year unless otherwise ordered by the Commission and shall remain in effect for a period of one (1) year, unless revised on an interim basis subject to the approval of the Commission. Upon determining that the SPVRC, if left unchanged, would result in material over or under-collection of all costs recoverable under the SPVRC Rider incurred or expected to be incurred during the then current SPVRC Computational Year, the Company may request that the Commission approve one or more interim revisions to the SPVRC to become effective thirty (30) days from the date of filing, unless otherwise ordered by the Commission.

SOLAR PHOTOVOLTAIC REQUIREMENTS CHARGE RIDER (continued)

Qualifications for exclusion from SPVRC for providing SPAECs to the Company from a Customer owned SPV generator:

1. The exclusion is available to Customers served on Rate Schedules GS-Large, GP and TP.

2. Customer must submit an application to the Company in advance of the SPVRC Computational Year requesting a waiver of the SPVRC. As part of the initial application, the Customer must have an executed interconnection agreement with the Company pursuant to applicable interconnection regulations, must have installed qualifying SPV panels in an amount adequate to cover the SPAEC requirements for the Customer's expected net Delivery Service kWh, and must have installed qualifying metering on site to record the cumulative electricity production from its qualifying SPV panels in order to verify the SPAEC value determined pursuant to Act 213, Section 3 (A)(3)(e)(3). Upon the Company's approval of the Customer's application, this Rider shall not be applicable as long as the Customer continues to meet the qualifications for exclusion.

3. The Company will make an estimate of the Customer's SPAECs to be transferred to the Company based on the Company's determination of the Customer's most recent 12 months of net Delivery Service kWh. The amount of SPAECs will be rounded up to the nearest whole number. This value will be communicated to the Customer before the SPVRC Computational Year.

4. After the close of the SPVRC Computational Year, the Company will bill the Customer for the SPAECs necessary to extinguish the Customer's obligation. No later than 45 days after the end of the SPVRC Computational Year, the Customer must transfer the specified self-generated SPAECs into the Company's GATS account to demonstrate compliance for the recently completed SPVRC Computational Year.

5. Upon receipt of all required SPAECs, the Company will continue to exclude the qualifying Customer from being billed the SPRVC.

SOLAR PHOTOVOLTAIC REQUIREMENTS CHARGE RIDER (continued)

Penalty for non-compliance from Customers who qualify for the exclusion:

If the Customer fails to meet the obligation spelled out in Paragraph 4, then the Customer shall pay to the Company, the market cost incurred by the Company to replace the SPAECs not delivered by the Customer.

The Company shall file an annual report of collections under this Rider within sixty (60) days following the conclusion of each SPVRC Reconciliation Year.

At the conclusion of the period during which this Rider is in effect, the Company shall be authorized to recover or refund any remaining amounts not reconciled at that time under such mechanism as approved by the Commission.

Application of this non-bypassable SPVRC shall be subject to annual review and audit by the Commission.

RENEWABLE ENERGY DEVELOPMENT RIDER

PURPOSE:

This Rider allows Customers to install and operate renewable energy generation.

APPLICABILITY:

Met-Ed and Penelec

This Rider applies to Customers in the Met-Ed and Penelec rate districts served under Rate Schedules RS, GS-Small and GS-Medium with single-phase, secondary voltage service who install a device or devices not exceeding ten (10) kW which are, in the Company's sole judgment, a bona fide technology for use in generating electricity from qualifying renewable energy installations, and which will be operated in parallel with the Company's system. Qualifying renewable energy installations are limited to solar panels, wind, biomass, methane field and fuel cell generation. The Customer's equipment must conform to the Company's "Relay and Control Requirements for Parallel Operation of Nonutility Generation" and, as appropriate, IEEE Standard 929-1988 and UL Publication 1741 ("Power Conditioning Units for Use in Residential Photovoltaic Power Systems"). This Rider is not applicable when the source of supply is service purchased from a neighboring electric utility under Borderline Service.

The Company will modify its distribution facilities, as necessary, to interconnect with the Customer at a single point of delivery. For all modification, additions or facilities necessary to interconnect with the Customer at a single point, the Company will charge the Customer the cost of such modifications, additions or facilities in excess of One Thousand Dollars ($1000). In addition, the Company will charge a processing fee for applications under this Rider of Three Hundred Dollars ($300) for non-photovoltaic installations and a fee of One Hundred Dollars ($100) for photovoltaic installations.

RENEWABLE ENERGY DEVELOPMENT RIDER (continued)

METERING AND BILLING PROVISIONS:

A Customer may select one of the following metering options in conjunction with service under applicable Rate Schedule RS, GS-Small or GS-Medium.

1. For Rate Schedule RS only, one non-detented, bi-directional meter may be installed. This meter will record the net energy sales to the Customer which will be billed under the applicable Rate Schedule. If the Customer's renewable energy installation generates more energy than the Customer uses in any billing month, the Company will not charge the Customer for any energy usage or pay the Customer for the excess energy delivered by the Customer to the Company.

2. Two (2) detented meters may be installed. One meter will measure the energy delivered by the Company to the Customer. The other meter will measure energy delivered to the Company by the Customer which is generated by the Customer's qualified renewable energy installation.

3. The Company may provide Qualified Meters on terms approved by the Commission.

Under Options 2 or 3 above, the Customer shall pay the Company for the amount of energy delivered by the Company to the Customer under the applicable Rate Schedule. The Company shall pay the Customer monthly for any energy delivered by the Customer to the Company at the Real Time Hourly LMP for the Met-Ed or the Penelec Zone, provided the Customer is authorized to sell energy to the Company under applicable law.

RENEWABLE ENERGY DEVELOPMENT RIDER (continued)

METERING CHARGE:

In addition to distribution facility and processing fees, the Customer shall compensate the Company for the estimated additional fully allocated cost of installing, maintaining and reading any additional or nonstandard metering required for installations under metering Option 3 of this Rider. There is no additional metering charge under metering Options 1 or 2. The sum of the meter readings from the two (2) meters in metering Options 2 and 3 will be used to calculate any applicable Transmission and Distribution Charges under the applicable Rate Schedule.

MINIMUM CHARGE:

The Minimum Charges under Rate Schedule RS, GS-Small, and GS-Medium apply for installations under this Rider.

RIDERS:

Bills rendered by the Company under this Rider shall be subject to charges stated in any other applicable Rider.

DISTRIBUTION SYSTEM IMPROVEMENT CHARGE RIDER

In addition to the net charges provided for in this Tariff, a charge of:

Rate District	Met-Ed	Penelec	Penn Power	West Penn
Net Charge	0.00%	0.000%	0.00%	0.00%

(D)

will apply consistent with the Commission Orders dated June 9, 2016 and April 19, 2018, at Docket Nos. (ME) P-2015-2508942, (PN) P-2015-2508936, (PP) P-2015-2508931, and (WP) P-2015-2508948 approving the Distribution System Improvement Charge ("DSIC"). This charge will be effective January 1, 2025. (C)

1. General Description

A. Purpose: To recover the reasonable and prudent costs incurred to repair, improve, or replace eligible property which is completed and placed in service and recorded in the individual accounts, as noted below, between base rate cases and to provide the Rate Districts with the resources to accelerate the replacement of aging infrastructure, to comply with evolving regulatory requirements and to develop and implement solutions to regional supply problems.

The costs of extending facilities to serve new customers are not recoverable through the DSIC.

B. Eligible Property: The DSIC-eligible property will consist of the following:

- Poles and towers (account 364);
- Overhead conductors (account 365) and underground conduit and conductors (accounts 366 and 367);
- Line transformers (account 368) and substation equipment (account 362);
- Any fixture or device related to eligible property listed above, including insulators, circuit breakers, fuses, reclosers, grounding wires, crossarms and brackets, relays, capacitors, converters and condensers;
- Unreimbursed costs related to highway relocation projects where an electric distribution company must relocate its facilities; and
- Other related capitalized costs.

C. Effective Date: The DSIC will become effective July 1, 2016.

(C) Change
(D) Decrease

DISTRIBUTION SYSTEM IMPROVEMENT CHARGE RIDER (continued)

1. Computation of the DSIC

A. Calculation: The initial DSIC, effective July 1, 2016, shall be calculated to recover the fixed costs of eligible plant additions that have not previously been reflected in the Company's rates or rate base and will have been placed in service during the month of May 2016. Thereafter, the DSIC will be updated on a quarterly basis to reflect eligible plant additions placed in service during the three-month periods ending one month prior to the effective date of each DSIC update. Thus, changes in the DSIC rate will occur as follows:

Effective Date of Change	Date to which DSIC-Eligible Plant Additions Reflected
January 1	September – November
April 1	December – February
July 1	March – May
October 1	June - August

B. Determination of Fixed Costs: The fixed costs of eligible distribution system improvements projects will consist of depreciation and pre-tax return, calculated as follows:

1. Depreciation: The depreciation expense shall be calculated by applying the annual accrual rates employed in the Rate District's most recent base rate case for the plant accounts in which each retirement unit of DSIC-eligible property is recorded to the original cost of DSIC-eligible property.

2. Pre-tax return: The pre-tax return shall be calculated using the statutory state and federal income tax rates, the Rate District's actual capital structure and actual cost rates for long-term debt and preferred stock as of the last day for the three-month period ending one month prior to the effective date of the DSIC and subsequent updates. The cost of equity will be the equity return rate approved in the Company's last fully litigated base rate proceeding for which a final order was entered not more than two years prior to the effective date of the DSIC. If more than two years shall have elapsed between the entry of such a final order and the effective date of the DSIC, then the equity return rate used in the calculation will be the equity return rate calculated by the Commission in the most recent Quarterly Report on the Earnings of Jurisdictional Utilities released by the Commission.

DISTRIBUTION SYSTEM IMPROVEMENT CHARGE RIDER (continued)

C. Application of DSIC: The DSIC will be expressed as a percentage carried to two decimal places and will be applied to the total amount billed to each customer for distribution service under the Rate District's otherwise applicable rates and charges, excluding amounts billed for the State Tax Adjustment Surcharge (STAS). All Customers will be billed the DSIC on a bills-rendered basis. To calculate the DSIC, one-fourth of the annual fixed costs associated with all property eligible for cost recovery under the DSIC will be divided by the Rate District's projected revenue for distribution service (including all applicable clauses and riders) for the quarterly period during which the charge will be collected, exclusive of the STAS.

D. Formula: The formula for calculation of the DSIC is as follows:

$$DSIC = \frac{(DSI \times PTRR + STFT + Dep + e) \times [1 / (1-T)]}{PQR}$$

Where:

DSI = Original cost of eligible distribution system improvement projects net of accrued depreciation and associated accumulated deferred income taxes pertaining to property-related book/tax depreciation timing differences resulting from the use of accelerated depreciation per Internal Revenue Code, 26 U.S. Code § 168.

PTRR = Pre-tax return rate applicable to DSIC-eligible property.

STFT = (State Tax Flow Through) Pre-tax flow through calculated on book-tax timing differences between accelerated tax depreciation and book depreciation net of federal tax.

Dep = Depreciation expense related to DSIC-eligible property.

e = Amount calculated (+/-) under the annual reconciliation feature or Commission audit, as described below.

T = If applicable, Pennsylvania Gross Receipts Tax rate in effect during the billing month, expressed in decimal form.

PQR = Projected quarterly revenues for distribution service (including all applicable clauses and riders) are based on the summation of projected revenues for the applicable three-month period from applicable customers, excluding those customers listed in 4. Customer Safeguards E. below.

Minimum bills shall not be reduced by reason of the DSIC, nor shall changes hereunder be a part of the monthly rate schedule minimum. The DSIC shall not be subject to any credits or discounts. The STAS included in this Tariff is applied to charges under the DSIC.

DISTRIBUTION SYSTEM IMPROVEMENT CHARGE RIDER (continued)

2. Quarterly Updates: Supporting data for each quarterly update will be filed with the Commission and served upon the Commission's Bureau of Investigation and Enforcement, the Bureau of Audits, the Office of Consumer Advocate, and the Office of Small Business Advocate at least ten (10) days prior to the effective date of the update.

3. Customer Safeguards

   A. Cap: For Met-Ed, Penelec and West Penn, the DSIC is capped at 5.0% of the amount billed to customers for distribution service (including all applicable clauses and riders) as determined on an annualized basis.
   For Penn Power, consistent with the Commission Order at Docket No. P-2019-3012628, the DSIC is temporarily capped at 7.5% of the amount billed to customers for distribution service (including all applicable clauses and riders) as determined on an annualized basis.

   B. Audit/Reconciliation: The DSIC is subject to audit at intervals determined by the Commission. Any cost determined by the Commission not to comply with any provision of 66 Pa C.S. §§ 1350, et seq., shall be credited to customer accounts. The DSIC is subject to annual reconciliation based on a reconciliation period consisting of the twelve months ending December 31 of each year or the Company may elect to subject the DSIC to quarterly reconciliation but only upon request and approval by the Commission. The revenue received under the DSIC for the reconciliation period will be compared to the Company's eligible costs for that period. The difference between revenue and costs will be recouped or refunded, as appropriate, in accordance with Section 1307(e), over a one-year period commencing on April 1 of each year, or in the next quarter if permitted by the Commission. If DSIC revenues exceed DSIC-eligible costs, such over collections will be refunded with interest. Interest on over collections and credits will be calculated at the residential mortgage lending rate specified by the Secretary of Banking in accordance with the Loan Interest and Protection Law (41 P.S. §§ 101, et seq.) and will be refunded in the same manner as an over collection. The Company is not permitted to accrue interest on under collections.

   C. New Base Rates: The DSIC will be reset at zero upon application of new base rates to customer billings that provide for prospective recovery of the annual costs that had previously been recovered under the DSIC. Thereafter, only the fixed costs of new eligible plant additions that have not previously been reflected in rates or rate base will be reflected in the quarterly updates of the DSIC.

   D. Customer Notice: Customers shall be notified of changes in the DSIC by including appropriate information on the first bill they receive following any change. An explanatory bill insert shall also be included with the first billing.

DISTRIBUTION SYSTEM IMPROVEMENT CHARGE RIDER (continued)

E. Customer classes: Effective April 30, 2018, the DSIC shall be applied equally to all customer classes except as stated below:

- ME: Rate Schedule TP served at Transmission Voltage.
- PN: Rate Schedule GP over 46,000 volts and TP over 46,000 volts and Customers served under the Partial Service Rider and taking service at less than 115, 000 volts but served directly from the 115, 000 volts or greater line through a single transformation.
- PP: Rate Schedule GS-S (GSDS) over 69,000 volts and Rate Schedule TP over 69,000 volts.
- WP: Rate Schedule TP over 100,000 volts, and Rate Schedules 44 and 46.

F. Earning Reports: The DSIC will also be reset at zero if, in any quarter, data filed with the Commission in the Company's then most recent Annual or Quarterly Earnings reports show that the Utility would earn a rate of return that would exceed the allowable rate of return used to calculate its fixed costs under the DSIC as described in the pre-tax return section. The Company shall file a tariff supplement implementing the reset to zero due to overearning on one-days' notice and such supplement shall be filed simultaneously with the filing of the most recent Annual or Quarterly Earnings reports indicating that the Company has earned a rate of return that would exceed the allowable rate of return used to calculate its fixed costs.

G. Residual E-Factor Recovery Upon Reset to Zero: The Company shall file with the Commission interim rate revisions to resolve the residual over/under collection or E-factor amount after the DSIC rate has been reset to zero. The Company can collect or credit the residual over/under collection balance when the DSIC rate is reset to zero. The Company shall refund any over collection to Customers and is entitled to recover any under collections as set forth in Section 4B. Once the Company determines the specific amount of the residual over or under collection amount after the DSIC rate is reset to zero, the Company shall file a tariff supplement with supporting data to address that residual amount. The tariff supplement shall be served upon the Commission's Bureau of Investigation and Enforcement, the Bureau of Audits, the Office of Consumer Advocate, and the Office of Small Business Advocate at least ten (10) days prior to the effective date of the supplement.

GENERATION STATION POWER RIDER

AVAILABILITY

Available to Generation Facilities that produce electric energy that will be sold at wholesale and are owned and/or operated by a qualified member of PJM Interconnection, L.L.C. (PJM), as defined in the PJM Operating Agreement. The net energy output must be reported on an hourly basis to PJM and is interconnected to the Company's facilities.

The net energy output is the difference in energy between the Generation Facility's output and Station Power over a monthly period, as determined by the PJM. Net Energy Output is positive when the output exceeds the Station Power and negative when the Station Power exceeds the output, all as measured by an electronic meter acceptable to the Company.

Station Power is the energy used for operating the electric equipment on the site of a Generation Facility.

DETERMINATION OF RATES

All bills for service are based on charges specified in the applicable rate schedule for firm service (including applicable riders and surcharges) under which the Customer is eligible to receive service, subject to the additional provisions of this rule.

(1) When the Generating Facility's Net Energy Output is positive for the monthly billing period:

a. Customers receiving metered service over 100 kilovolts shall pay the Company the Fixed Distribution Charge of the applicable rate schedule.

b. Customers receiving metered Service under 100 kilovolts shall pay the Company the Fixed Distribution Charge along with the Distribution Charge portion of the applicable rate schedule.

c.

(2) When the Generation Facility's Net Energy Output is negative for the monthly billing period, the Company shall apply all Delivery Service components of the applicable rate schedule, using the negative Net Energy Output to determine the Billing kWh component and the peak monthly kW usage to determine the Billing kW component.

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY

Statement of Reasons

FirstEnergy Pennsylvania Electric Company
2024 Base Rate Case
Docket No. R-2024-3047068

Statement of Reasons

For the Proposed Rate Increase

I. Introduction

FirstEnergy Pennsylvania Electric Company ("FE PA" or the "Company")[1] has filed a tariff supplement and accompanying supporting data setting forth a proposed distribution base rate increase and other proposed tariff revisions to become effective June 1, 2024. The proposed rates set forth herein, if approved by the Pennsylvania Public Utility Commission ("PUC" or the "Commission"), would increase FE PA's annual jurisdictional distribution revenues by approximately $502 million or 34% based on a fully projected future test year ending December 31, 2025 ("FPFTY"). On a Rate District basis, if approved by the Commission, the rates proposed herein would increase annual jurisdictional distribution revenues as follows: Met-Ed Rate District – proposed increase of $146 million or 31%; Penelec Rate District – proposed increase of $132 million or 28%; Penn Power Rate District – proposed increase of $55 million or 43%; and West Penn Rate District – proposed increase of $169 million or 40%.

The following rate impact analysis applies to FE PA's customers. It assumes that the Company's proposals for full rate relief in each Rate District are accepted by the PUC. In addition, while the average Rate Districts' percentage bill increases under the proposed rates may

[1] On January 1, 2024, Metropolitan Edison Company, Pennsylvania Electric Company, Pennsylvania Power Company, and West Penn Power Company (collectively, the "Predecessor Companies") merged into FE PA pursuant to the Commission's Order at Docket Nos. A-2023-3038771, *et al* ("PA Consolidation"). As part of PA Consolidation, the tariffs of the Predecessor Companies were combined into a single tariff for FE PA, which consists of the Met-Ed, Penelec, Penn Power, West Penn and Pennsylvania State University ("PSU") rate districts (individually a "Rate District" and in any combination the "Rate Districts"). FE PA also has the Waverly Rate District, which is not discussed directly as it relates to FE PA's New York jurisdictional rates. The PSU Rate District is encompassed within the West Penn Rate District.

vary by class of customers, and the approximate average monthly bill increase applicable to each class are as follows:

Revenue Class	Average Usage	Met-Ed %	Penelec %	Penn Power %	West Penn %
Residential	1,000 kWh	9.2%	9.8%	11.8%	10.6%
Small Commercial	300 kWh	13.4%	15.8%	18.3%	18.3%
Medium Commercial	40 kw, 250 hours	3.9%	4.4%	4.1%	4.6%
Industrial	20,000 kw, 474 hours	0.5%	1.8%	0.7%	0.3%
Streetlighting	Total Class Basis	14.0%	25.3%	31.2%	28.0%
Outdoor Area Lighting	Total Class Basis	12.5%	17.8%	23.5%	28.0%
Penn State	Total Class Basis				2.6%

The monthly bill of a typical FE PA residential customer receiving default service from the Company and using 1,000 kilowatt-hours ("kWh") per month would increase as follows:

Rate Districts	Met-Ed	Penelec	Penn Power	West Penn
Current Rate	$ 187.70	$ 200.96	$ 180.59	$ 156.36
Proposed Rate	$ 205.00	$ 220.75	$ 201.88	$ 172.98

The current rates for each of FE PA's Rate Districts, established in 2017, do not provide FE PA with a reasonable opportunity to earn a fair rate of return on its investments made to provide safe and reliable electric distribution service to the public. Specifically, the Company's operations at present rates are projected to produce an overall rate of return of just 3.45%, which equates to a return on common equity of only 2.49% during the FPFTY. These returns are not adequate based on applicable financial data and the risks confronted by FE PA. Without the requested rate relief, FE PA's returns will continue to decline, deny FE PA the opportunity to earn a fair and reasonable rate of return, and risk undermining its ability to attract the capital needed to make the system investments necessary to support and ensure continued system reliability, safety, and customer service performance.

II. Principal Reasons for the Increase

There are many factors contributing to the Company's request for a distribution base rate increase. As an initial matter, since the Predecessor Companies' last base rate cases were approved by the Commission in 2017, significant shifts in the economy have occurred, leading to increases in inflation and interest rates. While the Predecessor Companies, and FE PA, have prudently and effectively managed costs since 2017, these shifts in market dynamics have significantly impacted the Company's capital costs and operating expenses. Among the other factors principally driving the need for rate relief at this time are:

1. Growth in the Company's rate base – In order to continue to provide safe and reliable service, as well as enhance the service it provides by preparing for unexpected events such as major storms, and meet increasing customer service needs, the Company must continue to make investments in new distribution plant as well as replaced aging infrastructure such as those included in each Rate Districts' Commission-approved Long Term Infrastructure Improvement Plans ("LTIIPs"). While the Company has effectively used the Distribution System Improvement Charge ("DSIC") Rider to prudently and efficiently place capital improvement projects into service, it has reached a point where the DSIC Rider alone is insufficient to support necessary capital investments.

2. Vegetation Management – FE PA has a need to expand its vegetation management initiatives. The proposed vegetation management program is designed to fund enhancements intended to address the primary issues impacting the reliability of the Company's service. While the enhanced vegetation management program is estimated to cost approximately $100 million per year over an anticipated ten-year period, it is estimated to significantly improve distribution service reliability for the Company's customers.

3. Storms – The increase in storm related expenses as result of storm and weather events that have impacted FE PA's service territory and given rise to those significant deferred costs are another contributing factor of the requested base rate increase. The number of storms and expenses related to storms have increased since the setting the baseline in the storm deferral. There are three components of the requested increase for storms: (1) the recovery of the storm-related reserve, (2) the recovery of the extraordinary storm damage balance, and (3) an update to the historical five-year average of actual storm expenses included in base rates.

4. Administrative and General ("A&G") – Effective January 1, 2022, FirstEnergy and, likewise, FE PA, adjusted its capitalization rate for A&G overhead costs as a result of a representative labor time study conducted by an independent, third-party entity in response to an audit report from the Federal Energy Regulatory Commission's ("FERC") Division of Audits and Accounting. The effect of the adjustment to A&G capitalization was to reduce amounts that were capitalized and increase amounts that were charged to operations and maintenance ("O&M"). For consideration in this base rate case, FE PA has included these amounts previously capitalized in plant in service as originally capitalized. The Company proposes to continue to recover these prudently incurred costs until they are fully depreciated. This ensures that customer rates are not impacted by this reclassification. Because the proposed recovery treatment of these costs is the same as it has been historically, there is no impact on rate base or revenue requirement, and costs impacted continue to be shown in the appropriately charged plant accounts within this filing. Because O&M expense has a greater effect on customer rates than capital expenditures, the effect of the reduction in capitalization percentages means that these same costs now have a greater impact on customer rates.

5. Additional Staffing – FE PA is increasing staffing levels to accommodate the recent increase in interconnection net metering applications. The Company plans to increase staffing to perform clerical reviews of net metered applications and perform the necessary studies. In 2023, the Company increased the number of employees dedicated to these processes from six to seven full time employees. The Company expects to further increase staffing for this program by adding eight employees to process the increased applications.

6. Energy Assistance Outreach Team ("EAOT") – FE PA is proposing to create the EAOT in an effort to increase awareness and participation in the assistance programs available to low-income customers in the Company's service territory. The new team will be in charge of creating educational resources, tools, and technology to facilitate program participation. The EAOT also will work with local agencies, churches, and local government to increase participation in the Company's assistance programs.

7. COVID-19 - The Company is also proposing recovery of its COVID-19 related deferral. Consistent with the Commission's directive, this base rate case is the first opportunity in which FE PA could claim these deferred expenses. These costs primarily include waived late payment charges, waived reconnect charges, a bill assistance media campaign, two outbound dialing campaigns, customer mailings, uncollectible accounts expenses and postage associated with that customer mailing.

8. Electric Vehicle ("EV") Pilot – The Company is proposing an EV Pilot that is intended to educate customers about EVs and encourage them to adopt EVs by providing incentives and expanding access to EV charging in the FE PA territory.

III. Distribution Riders Roll-in

FE PA is proposing to roll into base distribution rates the following: 1) DSIC Rider, 2) Smart Meter Technologies Charge ("SMT-C") Rider, 3) State Tax Adjustment Surcharge ("STAS") Rider, and 4) Tax Cuts and Jobs Act ("TCJA") Voluntary Surcharge Rider.

1) DSIC - Following the DSIC Customer safeguards, Part C, as described in the Company's Tariff, the "C-Factor" of the DSIC will be reset to zero on the effective date of new base rates, and according to Part G, the "E-Factor" will remain only to true-up prior period DSIC costs and revenues until the Company has exceeded the rate base included in the 2025 FPFTY.

2) SMT-C - In accordance with Act 129 of 2008 ("Act 129"), electric distribution companies ("EDCs") are entitled to full and current recovery of costs associated with deploying smart meter technology throughout their distribution systems. Act 129 allows an EDC to recover those costs either: (1) through base rates; or (2) on a full and current basis through a reconcilable surcharge clause under Section 1307. The Company finds it appropriate to roll into base distribution rates the smart meter program costs and savings as the Company has nearly completed the implementation of the smart meter deployment consistent with approved deployment plan.

3) STAS - The Company will set the STAS surcharge rate to 0% by incorporating the 2025 state tax rate into the proposed rate filing. 52 Pa. Code § 69.53 states that a fixed service utility which has a STAS in place shall roll revenues collected through the surcharge into base rates.

4) TCJA - The Company is including the federal income tax rate change resulting from the TCJA of 2017 into the proposed base rates following the guidance included in the Company TCJA Surcharge tariff language, "[t]he negative surcharge will be reconciled at the

end of each calendar year and will remain in place until the Company files and the Commission approves new base rates for the Company pursuant to Section 1308(d) that include the effects of the TCJA tax rate changes." In addition, the Company is proposing to adjust the final TCJA Surcharge reconciliation period. Because the TCJA Surcharge is calculated on a one-month lag, the 2024 reconciliation period would not include the true-up of the December 2024 estimated amount owed to customers, as the actual amount will be recorded in January 2025. The Company is proposing to reconcile the final 13 months of actuals ending January 31, 2025 by April 30, 2025 (the Company's normal 1307e filing date) and refund or recoup the remaining over/under collection balance from 2023 and 2024 beginning July 1, 2025 for six months.

IV. Conclusion

As set forth in FE PA's filing, the proposed distribution rate increase for FE PA and each of its Rate Districts is necessary for FE PA to continue to provide safe and reliable electric service, to maintain and enhance the integrity of its distribution system, to attract additional capital at reasonable rates, and to have a reasonable opportunity to earn a fair rate of return on its property used and useful in providing electric service across the Commonwealth of Pennsylvania. The requested rate increase reflects the business environment the Company currently faces, particularly its need to make significant capital investments to help ensure that its reliability performance remains strong for customers today and in the future. For all of these reasons, and the reasons set forth in this filing, the rates, rules, and terms and conditions of service set forth in FE PA's proposed tariff supplement is just and reasonable and should be approved by the Commission.

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY

Section 53.52 Filing Requirements

(a) **Applicable to a tariff, revision or supplement effecting changes in the terms and conditions of service rendered or to be rendered.**

(a)(1) **The specific reasons for each change.**

See Direct Testimony of Mark S. Kehl, FE-PA Statement No. 6.

(a)(2) **The total number of customers served by the utility.**

See FE PA Exhibit MSK-1

(a)(3) **A calculation of the number of customers, by tariff subdivision, whose bills will be affected by the change.**

See FE PA Exhibit MSK-1, Sales and Distribution Revenue Normalization (Fully Projected, Future, and Historical Test Years, respectively).

(a)(4) **The effect of the change on the utility's customers.**

See FE PA Exhibit TSL-2, Comparison between Present and Proposed Rates; and FE PA Statement No. 7, Direct Testimony of Timothy Lyons.

(a)(5) **The effect, whether direct or indirect, of the proposed change on the utility's revenue and expenses.**

FE PA Statement No. 3, Direct Testimony of Patricia M. Larkin; and Exhibit PML-1.

(a)(6) **The effect of the change on the service rendered by the utility.**

See FE PA Statement No. 1, Direct Testimony of Joanne M. Savage.

(a)(7) **A list of factors considered by the utility in its determination to make the change. The list shall include a comprehensive statement about why these factors were chosen and the relative importance of each. This subsection does not apply to a portion of a tariff change seeking a general rate increase as defined in 66 Pa. C.S. § 1308 (relating to voluntary changes in rates).**

Not applicable

(a)(8) **Studies undertaken by the utility in order to draft its proposed change. This paragraph does not apply to a portion of a tariff change seeking a general rate increase as defined in 66 Pa. C.S. § 1308.**

Not applicable

(a)(9) **Customer polls taken and other documents which indicate customer acceptance and desire for the proposed change. If the poll or other documents reveal discernible public opposition, an explanation of why the change is in the public interest shall be provided.**

No polls were taken.

(a)(10) **Plans the utility has for introducing or implementing the changes with respect to its ratepayers.**

At the time of filing, the Company will issue and provide to customers notice of its distribution rate increase request pursuant to the Commission's general rate case filing regulations. Customer bill messages will direct customers to more information, and a bill insert will describe the rate changes approved by the Commission and indicate the impact on customers. The Company will also inform customers about the Commission-approved rate changes in a press release and a news publication, as well as on the Company's website. After a final Commission order is entered in connection with this rate filing, the Company will file a compliance tariff to implement all of the approved changes.

(a)(11) **FCC, FERC or Commission orders or rulings applicable to the filing.**

- Company's 2016 Rate Case Orders, Docket No. R-2016-2537349, R-2016-2537352, R-2016-2537355, R-2016-2537359,
- Company's Default Service Plans, Docket No. P-2021-3030012, P-2021-3030013, P-2021-3030014, P-2021-3030021.
- FE PA Consolidation, Docket No. A-2023-3038771.
- Company's Smart Meter Deployment Plan, Docket No. M-2013-2341990.
- COVID-19 Cost Tracking, Docket No. M-2020-3019775
- Verizon Complaint Case, Docket No. C-20203019347

(b) **Applicable to a tariff, revision or supplement which will increase or decrease the bills to its customers.**

(b)(1) **The specific reasons for each increase or decrease.**

See Testimony of Joanne M. Savage, FE PA Statement No. 1; Testimony of Patricia M. Larkin, FE PA Statement No. 3; and Testimony of Timothy S. Lyons, FE PA Statement No. 7.

(b)(2) **The operating income statement of the utility for a 12-month period, the end of which may not be more than 120 days prior to the filing.**

See FE PA Exhibit PML-1.

(b)(3) **A calculation of the number of customers, by tariff subdivision, whose bills will be increased.**

See FE PA Exhibit MSK-1, Sales and Distribution Revenue Normalization (Fully Projected, Future, and Historical Test Years, respectively); FE PA Exhibit TSL-2, Proof of Revenues Analysis and Bill Comparisons.

(b)(4) **A calculation of the total increases, in dollars, by tariff subdivision, projected to an annual basis.**

See FE PA Exhibit TSL-2, Proof of Revenues Analysis.

(b)(5) **A calculation of the number of customers, by tariff subdivision, whose bills will be decreased.**

No customer bills will decrease.

(b)(6) **A calculation of the total decreases, in dollars, by tariff subdivision, projected to an annual basis.**

No customer bills will decrease.

(c) **Applicable to a tariff, revision or supplement which will increase the bills for any customer or group of customers by an amount exceeding 3% of the utility's operating revenue OR will increase the bills of more than 5% of the utility's customers.**

(c)(1) **A statement showing the utility's calculation of the rate of return earned in the 12-month period referred to in subsection (b)(2), and the anticipated rate of return to be earned when the tariff, revision or supplement becomes effective. The rate base used in this calculation shall be supported by summaries of original cost for the rate of return calculation.**

See Testimony of Dylan W. D'Ascendis, FE PA Statement No. 10

(c)(2) **A detailed balance sheet of the utility as of the close of the period referred to in subsection (b)(2).**

See filing requirement VI-A

(c)(3) **A summary, by detailed plant accounts, of the book value of the property of the utility at the date of the balance sheet required by paragraph (2).**

See filing requirements VI-A

(c)(4) **A statement showing the amount of the depreciation reserve, at the date of the balance sheet required by paragraph (2), applicable to the property, summarized as required by paragraph (3).**

See filing requirements VI-A

(c)(5) **A statement of operating income, setting forth the operating revenues and expenses by detailed accounts for the 12-month period ending on the date of the balance sheet required by paragraph (2).**

See filing requirements VI-B

(c)(6) **A brief description of a major change in the operating or financial condition of the utility occurring between the date of the balance sheet required by paragraph (2) and the date of transmittal of the tariff, revision or supplement. As used in this paragraph, a major change is one which materially alters the operating or financial condition of the utility from that reflected in paragraphs (1) – (5).**

See Testimony of Tracy M. Ashton, FE PA Statement No. 4

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY

Section 53.53 Filing Requirements

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY

I. General Filing Information

Q. I-A-1 Provide a summary discussion of the rate change request, including specific reasons for each increase or decrease. Also provide a breakdown which identifies the revenue requirement value of the major items generating the requested rate change.

A. I-A-1 The specific reasons for the rate increase are provided in the Company's Statement of Reasons, which is included as part of the Company's filing. A more detailed explanation of the contributing factors of the request are provided in the direct testimony of Ms. Joanne M. Savage, FE PA Statement No. 1 and FE PA Exhibit PML – 1.

Q. I-A-2 Identify the proposed witnesses for all statements and schedules of revenues, expenses, taxes, property, valuation and the like.

A. I-A-2 See FE PA Statement No. 1, the Direct Testimony of Joanne M. Savage, which identifies the witnesses and the principal subjects they address.

Q. I-A-3 Provide a single page summary table showing, at present and at proposed rates, together with references to the filing information, the following as claimed for the fully adjusted test year:

Revenues
Operating Expenses
Operating Income
Rate Base
Rate of Return (produced)

A. I-A-3 Refer to FE PA Exhibit PML-1, pages 1 and 2.

Q. I-A-4 Whenever a major generating plant is placed in operating service or removed from operating service the utility shall separately indicate the effect of the plant addition or removal from service upon rate base, revenue, expense, tax, income and revenue requirement as it affects the test year.

A. I-A-4 Not applicable. The Company does not own any generation assets.

Q. I-B-1 Provide a corporate history including the dates of original incorporation, subsequent mergers and acquisitions. Indicate all counties, cities and other governmental subdivisions to which service is provided, including service areas outside this Commonwealth, and the total number of customers or billed units in the areas served.

A. I-B-1 On January 1, 2024, Metropolitan Edison Company ("Met-Ed"), Pennsylvania Electric Company ("Penelec"), Pennsylvania Power Company ("Penn Power"), and West Penn Power Company ("West Penn") merged into FirstEnergy Pennsylvania Electric Company ("FE PA" or "Company").

FE PA is a wholly owned subsidiary of FirstEnergy and provides distribution service to about 2,108,000 electric utility customers within approximately 32,400 square miles across Pennsylvania. Due to the merger transaction, the affected operating companies' tariffs were consolidated into a single tariff, with each former operating company's rates becoming its own rate district. The municipalities which the Company serves are listed in the Company's filed Electric Service Tariff, Electric Pa. P.U.C. No. 1.

The Company's principal business is the distribution of electricity throughout Pennsylvania. FE PA is affiliated with six additional sister distribution utilities in New Jersey, Ohio, Maryland and West Virginia. Other affiliates include FirstEnergy Service Company (a service company) and various regulated transmission and unregulated competitive energy companies.

Met-Ed, formally a Pennsylvania corporation, was formed by a consolidation and merger of Metropolitan Edison Company (a predecessor constituent company of the same name as Met-Ed) and Metropolitan Electric Light & Power Company by an agreement dated June 8, 1922 in accordance with the provisions of the Action of 1909, P. L. 408, and letters patent were issued to Met-Ed on July 24, 1922. That predecessor constituent company of the same name as Met-Ed was likewise formed as the result of various successive mergers and consolidations. Since its incorporation, Met-Ed has acquired by purchase the properties and franchises of numerous electric light, heat and power and water power companies chartered to serve various parts of the area now embraced within Met-Ed's territory.

Penelec, formally a Pennsylvania corporation, traces its roots back to 1880, when a group of Johnstown businessmen indicated their intent to form an electric light company. Between 1901 and 1925, a series of various mergers and acquisitions led to the formation of what became Penn Public Service Corporation. In 1927, the name was changed to Pennsylvania Electric Company. During the next

few years many small companies were acquired and merged with Penelec, and in 1944, the trade name "Penelec" was adopted.

In 1946, General Public Utilities, Inc. (later "GPU Inc.") was created, forming the umbrella under which Metropolitan Edison Company, Penelec and Jersey Central Power & Light Company conducted business.

In 1956, Penelec's service territory was increased by more than one-third through a merger with Northern Pennsylvania Power Company ("North Penn"). As lessee of a subsidiary, The Waverly Electric Light and Power Company, North Penn also served the Village of Waverly, New York and vicinity. Brockway Light, Heat & Power Company and Colver Electric companies were added in 1958. Three other additions to the Penelec system included Waterford Electric Company in 1976, Rockingham Light, Heat & Power Company and Windber Electric Corporation in 1978.

Penn Power had its origin in Shenango Valley Electric Light Company, incorporated in the Commonwealth of Pennsylvania on December 26, 1890. On September 20, 1917, Sharpsville Electric Light Company was merged into the Shenango Valley Electric Light Company. The name of the Company was changed to Pennsylvania Power Company on April 14, 1926.

Penn Power was formed by consolidation and merger of Pennsylvania Power Company, Harmony Electric Company and Peoples Power Company, as approved by Order of the Public Service Commission of the Commonwealth of Pennsylvania on May 26, 1930. Penn Power consisted of various companies acquired through purchase or consolidation and merger, either directly or indirectly through predecessor companies, its most recent acquisition taking place in 1962.

In 1930, following its organization in 1929, The Commonwealth of Southern Corporation acquired by consolidation of predecessor companies a number of common stocks, including all of the common stock of Pennsylvania Power Company. On September 29, 1944 the common stock of Pennsylvania Power Company was transferred by The Commonwealth and Southern Corporation to Ohio Edison Company ("Ohio Edison"), which at that time was also a subsidiary of The Commonwealth and Southern Corporation. On October 1, 1949, the common stock of Ohio Edison Company was distributed in liquidation by The Commonwealth and Southern Corporation to its common stockholders. Thus, Penn Power was a subsidiary of Ohio Edison Company, a registered holding company under the Public Utility Holding Company Act of 1935.

In addition to the acquisition and merger of several companies into Ohio Edison in 1950, Ohio Edison (and Penn Power as its subsidiary) joined its now-sister companies, The Illuminating Company and The Toledo Edison Company, in 1997 to form FirstEnergy Corp. As part of the transaction that took place on January 1, 2024, Penn Power's assets were merged into FE PA.

West Penn, formally a Pennsylvania corporation, was formed by merger of 53 companies on March 1, 1916. Since its incorporation, West Penn has acquired by purchase the properties and franchises of numerous electric light, heat and power and water power companies chartered to serve various parts of the area now embraced within West Penn's territory.

In 1960, West Penn Power Company as it was then-organized was renamed as Allegheny Power System, Inc., which was later reorganized as Allegheny Energy, Inc. in 1997. West Penn then restructured as a subsidiary of Allegheny Energy, Inc. in 1998. On February 25, 2011, Allegheny Energy, Inc. merged with FirstEnergy Corp. Following that merger, West Penn was a wholly owned subsidiary of FirstEnergy Corp.

On November 7, 2001, GPU merged with FirstEnergy Corp. Following that merger, Met-Ed and Penelec were wholly owned subsidiaries of FirstEnergy Corp.

Q. I-B-2 Provide a description of the property of the utility and an explanation of the system's operation, and supply the following, using available projections if actual data is unavailable:

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

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

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

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

A. I-B-2 Not applicable. The Company does not own any generation assets.

Q. I-B-3 Provide an overall system map, including and labeling all generating plants, transmission substations—indicate voltage, transmission system lines—indicate voltage, and all interconnection points with other electric utilities, power pools, and other like systems.

A. I-B-3 The "overall system map" requested in this DFR contains Critical Energy Infrastructure Information (CEII) as defined by the Federal Energy Regulatory Commission's (FERC) regulations. Consequently, the requested system map constitutes "Confidential Security Information" under 35 P.S. §§ 2141.1 et seq. and the Pennsylvania Public Utility Commission's (PUC) regulations at 52 Pa. Code §§102.1 – 102.4. Therefore, an overall system map is not being provided. However, if the Commission determines that access to an overall system map is necessary to decide issues presented in this case, FE PA will make the map available for review on a highly confidential basis, consistent with FERC regulations, to a PUC employee or representative who is trained in handling CEII.

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY

II. Primary Statement of Rate Base & Operating Income

Q. II-A-1 Provide a schedule showing the test year rate base and rates of return at original cost less accrued depreciation under present rates and under proposed rates. Claims made on this schedule should be cross-referenced to appropriate supporting schedules.

A. II-A-1 See FE PA Exhibit PML-1, pages 1 and 2 for FE PA and its Rate Districts fully projected future test year rate base and rates of return under present and proposed rates. See FE PA Exhibit PML-2, pages 1 and 2 for FE PA and its Rate Districts' future test year rate base and rates of return under present and proposed rates.

Q. II-A-2 If the schedule provided in response to item 1, is based upon a future test year, provide a similar schedule which is based upon actual data for the 12-month period immediately prior to the test year.

A. II-A-2 See FE PA Exhibit PML-3, pages 1 and 2 for FE PA and its Rate Districts historic test year rate base and rates of return under present and proposed rates.

Q. II-A-3 "When a utility files a tariff stating a new rate based in whole or in part on the cost of construction, as defined in 66 Pa.C.S. § 1308(f) (relating to voluntary changes in rates), of an electric generating unit, the utility shall identify:

(a) The total cost of the generating unit.

(b) The following costs:

(1) The cost and quantity of each category of major equipment, such as switchgear, pumps or diesel generators and the like.

(2) The cost and quantity of each category of bulk materials, such as concrete, cable and structural steel and the like.

(3) Manual labor.

(4) Direct and indirect costs of architect/engineering services.

(5) Direct and indirect costs of subcontracts or other contracts involving major components or systems such as turbines, generators, nuclear steam supply systems, major structures and the like.

(6) Distributed costs.

(c) A cost increase of $5 million or more, including AFUDC, over the original utility estimates provided under 66 Pa.C.S. § 515(a) (relating to construction cost of electric generating units) and its causes.

(d) Compliance with subsections (a) and (b) will be identical in format and substance as that provided under 52 Pa. Code § 57.103 (relating to estimate of construction costs) for original cost estimates submitted under 66 Pa.C.S. § 515(a)."

A. II-A-3 Not applicable. The Company does not own any generation assets.

Q. II-B-1 If a claim is made for plant held for future use, supply the following:

a. A description of the plant or land site and its cost and any accumulated depreciation.
b. The expected date of use for each item claimed.
c. An explanation as to why it is necessary to acquire each item in advance of its date of use.
d. The data when each item was acquired.
e. The date when each item was placed in plant held for future use.

A. II-B-1 Not applicable. The Company is not making a claim for plant held for future use. Under current Commission policy, investments in plant held for future use are excluded from rate base, but allowed to accrue carrying charges provided they satisfy the ten-year test.

Q. II-B-2 If a claim is made for construction work in progress, provide a supporting schedule which sets forth separately, revenue-producing and nonrevenue producing amounts, and include, for each category a summary of all work orders, amounts expended at the end of the test year and anticipated inservice dates. Indicate if the construction work in progress will result in insurance recoveries, reimbursements, or retirements of existing facilities. Describe in exact detail the necessity of each project claimed if not detailed on the summary page from the work order. Include final completion dates and estimated total amounts to be spent on each project.

A. II-B-2 Not applicable. The Company is not making a claim for construction work in progress.

Q. II-B-3 If a claim is made for materials and supplies or fuel inventory provide a supporting schedule for each claim showing the latest actual 13 monthly balances and showing in the case of fuel inventory claims, the type of fuel, and location, as in station, and the quantity and price claimed.

A. II-B-3 See FE PA Exhibit PML-1, Adjustment RB-3.

Q. II-B-4 If a claim is made for cash working capital provide a supporting schedule setting forth the method and all detailed data utilized to determine the cash working capital requirement. If not provided in the support data provide a lead-lag study of working capital, completed no more than 6 months prior to the rate increase filing.

A. II-B-4 See FE PA Statement No. 7, the Direct Testimony of Timothy Lyons and associated exhibits.

Q. II-B-5 If a claim is made for compensating bank balances, provide the following information:

a. Name and address of each bank.
b. Types of accounts with each bank—checking, savings, escrow, other services, and the like.
c. Average daily balance in each account.
d. Amount and percentage requirements for compensating bank balance at each bank.
e. Average daily compensating bank balance at each bank.
f. Documents from each bank explaining compensating bank balance requirements.
g. Interest earned on each type of account.
h. A calculation showing the average daily float for each bank.

A. II-B-5 Not applicable. The Company is not making a claim for compensating bank balances.

Q. II-B-6 Explain in detail by statement or exhibit the appropriateness of additional claims or the use of a method not previously mentioned, in the claimed rate base.

A. II-B-6 Not applicable. FE PA and its Rate Districts are not claiming any additional rate base items not discussed, explained, and supported in FE PA Exhibits PML-1, PML-2, and PML-3 and FE PA Statement No. 3, the direct testimony of Patricia M. Larkin.

Q. II-C-1 Prepare a Statement of Income including:

a. The book, or budgeted, statement for the test year.
b. Adjustments to annualize and normalize under present rates, including an elimination of the effects on income of the energy cost rate and state tax adjustment surcharge.
c. The income statement under present rates after adjustment.
d. The adjustment for the revenue requested.
e. The income statement under requested rates after adjustment.

Each adjustment, including those relating to adjustment clauses, shall contain an explanation in sufficient clarifying detail to allow a reasonably informed person to understand the method and rationale of the adjustment.

A. II-C-1 See FE PA Exhibits PML-1 and PML-2 for the fully projected future test year and the future test year, respectively, and FE PA Statement No. 3, the direct testimony of Patricia M. Larkin, which provide the requested information.

Q. II-C-2 If the schedule provided in item 1 is based upon budgeted data for a future test year, provide a similar schedule which is based upon actual data for the 12-month period immediately prior to the test year.

A. II-C-2 See FE PA Exhibit PML-3 for the historic test year and FE PA Statement No. 3, the direct testimony of Patricia M. Larkin, which provides the requested information.

Q. II-D-1 Provide a schedule showing all revenues and expenses for the test year and for the 12-month period immediately prior to the test year, together with an explanation for major variances between test year revenues and expenses and those for the previous 12-month period. Revenues and expenses shall be summarized by the major account categories listed below. If budgeted data for a future test year is not readily available by these categories, an analysis of the data for the 12-month period immediately prior to the future test year or for the most recent available calendar year may serve as the basis for ratably allocating the budgeted data into the account categories.

A. II-D-1 See II-D-1 Attachment A

FirstEnergy Pennsylvania Electric Company
Comparative Income Statements
$ in Thousands

FERC Account		Twelve Months Ending December 31, 2024	Twelve Months Ending December 31, 2025	Increase/ (Decrease)
Operating Revenues				
Electric Service Revenues				
440	Residential sales	$ 3,077,870	$ 3,125,520	$ 47,650
442	Commercial sales	636,743	627,379	(9,364)
442	Industrial sales	344,330	345,103	773
444	Public street and highway lighting	22,544	22,491	(53)
445	Other sales to public authorities	-	-	-
447	Sale for resale	362	165	(197)
	Total electric service revenues	$ 4,081,849	$ 4,120,658	$ 38,809
Other Electric Revenue				
450	Forfeited discounts	$ 14,923	$ 14,923	$ -
451	Miscellaneous service revenues	6,235	6,235	-
454	Rent from electric property	30,339	30,339	-
456	Other electric revenues	23,277	23,277	-
	Total other electric revenues	$ 74,774	$ 74,774	$ -
	Total operating revenues	$ 4,156,623	$ 4,195,432	$ 38,809
Operating Expenses				
401-2	Operation and maintenance expense			
	Power production expenses	$ 1,987,119	$ 2,093,219	$ 106,100
	Transmission expenses	140,201	138,226	(1,975)
	Regional market expenses	0	0	0
	Distribution expenses	312,694	319,526	6,832
	Customer accounts expense	74,168	70,005	(4,163)
	Customer service & information expense	197,829	201,015	3,186
	Sales expenses	249	254	5
	Administrative & general expenses	146,355	152,969	6,614
	Subtotal	$ 2,858,615	$ 2,975,214	$ 116,599
403	Depreciation expense	$ 274,483	$ 294,954	$ 20,471
404-5	Amortization and depletion of utility plant	29,767	21,250	(8,517)
406	Amortization and utility plant acq. adjustment	0	0	0
407	Amortization of property losses	0	0	0
407.3	Regulatory debits	32,108	26,798	(5,310)
407.4	Regulatory credits	799	(54,350)	(55,149)
408.1	Taxes other than income taxes	255,632	258,029	2,397
411.1	Accretion expense	830	853	23
411.8	Gains from disposition allowance	0	0	0
	Total operating expenses before	0	0	0
	federal and state income taxes	$ 593,619	$ 547,534	$ (46,085)
	Net operating income before income taxes	$ 704,389	$ 672,684	$ (31,705)

FirstEnergy Pennsylvania Electric Company
Comparative Income Statements
$ in Thousands

FERC Account		Twelve Months Ending December 31, 2024	2025	Increase/ (Decrease)
Income taxes				
409.1	Income taxes-federal	$ 37	$ 1,662	$ 1,625
409.1	Income taxes-state	-	-	-
410.1	Provision for deferred income taxes-federal	(13,041)	(9,412)	3,629
410.1	Provision for deferred income taxes-state	-	-	-
411.1	Income taxes deferred in prior years-cr.	-	-	-
411.4	Investment tax credit adjustments-net	-	-	-
411.9	Accretion Expense	104	111	7
	Total income taxes	$ (12,900)	$ (7,639)	$ 5,261
	Net operating income	717,289	680,323	(36,966)
Other income				
415-16	Revenues from merchandising, jobbing and contract work	$ 3,736	$ 3,940	$ 204
417	Revenues from non-utility operations	-	-	-
417.1	Expenses from non-utility operations	-	-	-
418	Nonoperating rental income	(91)	(90)	1
418.1	Equity in earnings of subsidiary companies	138 -	142 -	4 -
419	Interest and dividend income	7,521	7,528	7
419.1	Allowance for funds used during construction	7,671	10,716	3,045 -
421	Miscellaneous non-operating income	6,328	4,799	(1,529)
421.1	Gain on disposition of property	14	14	-
	Total other income	$ 25,317	$ 27,049	$ 1,732
	Gross income	$ 742,606	$ 707,372	$ (35,234)
Other Income Deductions				
421.2	Loss on disposition of property	$ -	$ -	$ -
425	Miscellaneous amortization	-	-	-
426	Other income deductions	536	208	(328)
	Total other income deductions	$ 536	$ 208	$ (328)
Taxes Applicable to Other Income and Deductions				
408.2	Taxes other than income taxes	$ 42	$ 42	$ -
409.2	Income taxes - federal	-	-	-
409.2	Income taxes - state	-	-	-
410.2	Provision for deferred income taxes	-	-	-
411.2	Provision for deferred income taxes-cr.	-	-	-
	Total taxes on other income and deductions	$ 42	$ 42	$ -

FirstEnergy Pennsylvania Electric Company
Comparative Income Statements
$ in Thousands

FERC Account		Twelve Months Ending December 31, 2024	Twelve Months Ending December 31, 2025	Increase/ (Decrease)
Interest Charges				
427	Interest on long term debt	$ 183,300	$ 166,525	$ (16,775)
428	Amortization of debt discount and expense	4,359	3,931	(428)
428.1	Amortization of loss on reacquired debt	292	357	65
429	Amortization of premium on debt credit	-	-	-
429.1	Amortization of gain on reacquired debt	(95)	(86)	9
430	Interest on debt to associated companies	-	-	-
431	Other interest expense	7,916	6,717	(1,199)
432	Allowance for borrowed funds used during construction - credit	-	-	-
	Total interest charges	$ 195,772	$ 177,444	$ (18,328)
	Income before extraordinary items	$ 546,256	$ 529,678	$ (16,578)
Extraordinary Items & Related Taxes				
434	Extraordinary income	$ -	$ -	$ -
435	Extraordinary deductions	-	-	-
409.3	Income taxes - Federal & other	-	-	-
	Extraordinary items after taxes	$ -	$ -	$ -
	Net income	$ 546,256	$ 529,678	$ (16,578)

FirstEnergy Pennsylvania Electric Company
FE PA Met-Ed Rate District
Comparative Income Statements
$ in Thousands

FERC Account		Twelve Months Ending December 31, 2024	2025	Increase/ (Decrease)
Operating Revenues				
Electric Service Revenues				
440	Residential sales	$ 977,648	$ 980,322	$ 2,674
442	Commercial sales	172,429	171,109	(1,320)
442	Industrial sales	93,095	94,440	1,345
444	Public street and highway lighting	6,889	6,785	(104)
445	Other sales to public authorities	-	-	-
447	Sale for resale	135	58	(77)
	Total electric service revenues	$ 1,250,196	$ 1,252,714	$ 2,518
Other Electric Revenue				
450	Forfeited discounts	$ 4,200	$ 4,200	$ -
451	Miscellaneous service revenues	2,259	2,259	-
454	Rent from electric property	14,058	14,058	-
456	Other electric revenues	8,259	8,259	-
	Total other electric revenues	$ 28,776	$ 28,776	$ -
	Total operating revenues	$ 1,278,972	$ 1,281,490	$ 2,518
Operating Expenses				
401-2	Operation and maintenance expense			
	Power production expenses	$ 613,553	$ 647,549	$ 33,996
	Transmission expenses	12,303	12,630	327
	Regional market expenses	-	-	-
	Distribution expenses	94,776	95,290	514
	Customer accounts expense	21,930	20,772	(1,158)
	Customer service & information expense	62,682	64,487	1,805
	Sales expenses	70	72	2
	Administrative & general expenses	47,636	49,478	1,842
	Subtotal	$ 852,950	$ 890,278	$ 37,328
403	Depreciation expense	$ 82,232	$ 85,351	$ 3,119
404-5	Amortization and depletion of utility plant	7,413	5,546	(1,867)
406	Amortization and utility plant acq. adjustment	-	-	-
407	Amortization of property losses	-	-	-
407.3	Regulatory debits	12,365	12,277	(88)
407.4	Regulatory credits	6,024	(25,220)	(31,244)
408.1	Taxes other than income taxes	78,804	79,035	231
411.1	Accretion expense	-	-	-
411.8	Gains from disposition allowance	-	-	-
	Total operating expenses before federal and state income taxes	- $ 1,039,788	- $ 1,047,267	- $ 7,479
	Net operating income before income taxes	$ 239,184	$ 234,223	$ (4,961)

FirstEnergy Pennsylvania Electric Company
FE PA Met-Ed Rate District
Comparative Income Statements
$ in Thousands

FERC Account		Twelve Months Ending December 31, 2024	2025	Increase/ (Decrease)
Income taxes				
409.1	Income taxes-federal	$ 11	$ 492	$ 481
409.1	Income taxes-state	-	-	-
410.1	Provision for deferred income taxes-federal	(4,716)	(2,890)	1,826
410.1	Provision for deferred income taxes-state	-	-	-
411.1	Income taxes deferred in prior years-cr.	-	-	-
411.4	Investment tax credit adjustments-net	-	-	-
411.9	Accretion Expense	104	111	7
	Total income taxes	$ (4,601)	$ (2,287)	$ 2,314
	Net operating income	$ 243,785	$ 236,510	$ (7,275)
Other income				
415-16	Revenues from merchandising, jobbing and contract work	$ 789	$ 848	$ 59
417	Revenues from non-utility operations	-	-	-
417.1	Expenses from non-utility operations	-	-	-
418	Nonoperating rental income	(14)	(14)	-
418.1	Equity in earnings of subsidiary companies	55	57	2 -
419	Interest and dividend income	2,200	2,200	-
419.1	Allowance for funds used during construction	3,321	4,387	1,066 -
421	Miscellaneous non-operating income	1,528	1,560	32
421.1	Gain on disposition of property	-	-	-
	Total other income	$ 7,879	$ 9,038	$ 1,159
	Gross income	$ 251,664	$ 245,548	$ (6,116)
Other Income Deductions				
421.2	Loss on disposition of property	$ -	$ -	$ -
425	Miscellaneous amortization	-	-	-
426	Other income deductions	211	120	(91)
	Total other income deductions	$ 211	$ 120	$ (91)
Taxes Applicable to Other Income and Deductions				
408.2	Taxes other than income taxes	$ -	$ -	$ -
409.2	Income taxes - federal	-	-	-
409.2	Income taxes - state	-	-	-
410.2	Provision for deferred income taxes	-	-	-
411.2	Provision for deferred income taxes-cr.	-	-	-
	Total taxes on other income and deductions	$ -	$ -	$ -

FirstEnergy Pennsylvania Electric Company
FE PA Met-Ed Rate District
Comparative Income Statements
$ in Thousands

FERC Account		Twelve Months Ending December 31, 2024	2025	Increase/ (Decrease)
Interest Charges				
427	Interest on long term debt	$ 52,767	$ 43,600	$ (9,167)
428	Amortization of debt discount and expense	1,706	1,472	(234)
428.1	Amortization of loss on reacquired debt	21	74	53
429	Amortization of premium on debt credit	-	-	-
429.1	Amortization of gain on reacquired debt	(37)	(37)	-
430	Interest on debt to associated companies	-	-	-
431	Other interest expense	4,290	3,714	(576)
432	Allowance for borrowed funds used during construction - credit	-	-	-
	Total interest charges	$ 58,747	$ 48,823	$ (9,924)
	Income before extraordinary items	$ 192,706	$ 196,605	$ 3,899
Extraordinary Items & Related Taxes				
434	Extraordinary income	$ -	$ -	$ -
435	Extraordinary deductions	-	-	-
409.3	Income taxes - Federal & other	-	-	-
	Extraordinary items after taxes	$ -	$ -	$ -
	Net income	$ 192,706	$ 196,605	$ 3,899

FE PA Met-Ed Rate District
Varaince Explanations

OPERATING REVENUES

Residential Sales (Variance $2,674)

The variance is primarily due to an increase in the Price to Compare revenues of $20 million, and an increase in the Energy Efficiency Phase 4 revenues of $3 million, partially offset by a decrease of $9 million in Universal Service revenues, a decrease of $7 million in Tax Cuts and Jobs Act revenues, and a decrease of $4 million in Distribution revenues.

OPERATING EXPENSES

Operation and Maintenance expense Account 401-2 (Variance $37,328)

The variance is primarily due to an increase of $34 million in purchased power expenses, an increase of $2 million in administrative & general expenses (primarily from increase of $2 million FERC 923 outside services expenses), and an increase of $2 million in customer service & information expenses.

Account 403 Depreciation expense (Variance $3,119)

The variance is primarily due to an increase of $3 million in depreciation on assets in service.

Account 404-5 Amortization and depletion of utility plant (Variance ($1,867))

The variance is primarily due to a $2 million decrease in amortization and depletion on assets..

Account 407.4 Regulatory Credits (Variance ($31,244))

The variance is primarily due to a $15 million increase in the Price-to-Compare (PTC) deferral, a $9 million increase in the Tax Cuts and Jobs Act (TCJA) deferral, a $8 million increase in the Universal Service deferral, and a $2 million increase in the Smart Meter deferral, partially offset by a $4 million decrease in the Energy Efficiency Phase 4 deferral.

Account 410.1 Provision for deferred income taxes - federal (Variance $1,826)

The variance is primarily due to an increase of $2 million in the state provision for deferred income taxes.

Account 427 Interest on long term debt (Variance ($9,167))

The variance is primarily due to bond redemptions planned for December 2024, which will result in lower interest expense in 2025.

FirstEnergy Pennsylvania Electric Company
FE PA Penelec Rate District
Comparative Income Statements
$ in Thousands

FERC Account		Twelve Months Ending December 31, 2024	2025	Increase/ (Decrease)
Operating Revenues				
Electric Service Revenues				
440	Residential sales	$ 805,945	$ 814,324	$ 8,379
442	Commercial sales	212,521	207,533	(4,988)
442	Industrial sales	113,712	109,153	(4,559)
444	Public street and highway lighting	7,956	7,992	36
445	Other sales to public authorities	-	-	-
447	Sale for resale	120	61	(59)
	Total electric service revenues	$ 1,140,254	$ 1,139,063	$ (1,191)
Other Electric Revenue				
450	Forfeited discounts	$ 4,667	$ 4,667	$ -
451	Miscellaneous service revenues	1,690	1,690	-
454	Rent from electric property	7,136	7,136	-
456	Other electric revenues	12,770	12,770	-
	Total other electric revenues	$ 26,263	$ 26,263	$ -
	Total operating revenues	$ 1,166,517	$ 1,165,326	$ (1,191)
Operating Expenses				
401-2	Operation and maintenance expense			
	Power production expenses	$ 485,674	$ 505,114	$ 19,440
	Transmission expenses	48,449	48,472	23
	Regional market expenses	-	-	-
	Distribution expenses	103,128	104,832	1,704
	Customer accounts expense	24,855	23,657	(1,198)
	Customer service & information expense	57,327	58,854	1,527
	Sales expenses	79	81	2
	Administrative & general expenses	37,093	38,409	1,316
	Subtotal	$ 756,605	$ 779,419	$ 22,814
403	Depreciation expense	$ 82,782	$ 88,639	$ 5,857
404-5	Amortization and depletion of utility plant	8,387	6,689	(1,698)
406	Amortization and utility plant acq. adjustment	-	-	-
407	Amortization of property losses	-	-	-
407.3	Regulatory debits	16,550	6,407	(10,143)
407.4	Regulatory credits	(5,966)	(13,918)	(7,952)
408.1	Taxes other than income taxes	71,674	71,649	(25)
411.1	Accretion expense	316	337	21
411.8	Gains from disposition allowance	-	-	-
	Total operating expenses before federal and state income taxes	$ 930,348	$ 939,222	$ 8,874
	Net operating income before income taxes	$ 236,169	$ 226,104	$ (10,065)
Income taxes				
409.1	Income taxes-federal	$ 12	$ 551	$ 539

FirstEnergy Pennsylvania Electric Company
FE PA Penelec Rate District
Comparative Income Statements
$ in Thousands

FERC Account		Twelve Months Ending December 31, 2024	2025	Increase/ (Decrease)
409.1	Income taxes-state	-	-	-
410.1	Provision for deferred income taxes-federal	(5,649)	(4,258)	1,391
410.1	Provision for deferred income taxes-state	-	-	-
411.1	Income taxes deferred in prior years-cr.	-	-	-
411.4	Investment tax credit adjustments-net	-	-	-
	Total income taxes	$ (5,637)	$ (3,707)	$ 1,930
	Net operating income	$ 241,806	$ 229,811	$ 3,321
Other income				
415-16	Revenues from merchandising, jobbing and contract work	$ 754	$ 823	$ 69
417	Revenues from non-utility operations	-	-	-
417.1	Expenses from non-utility operations	-	-	-
418	Nonoperating rental income	(44)	(43)	1
418.1	Equity in earnings of subsidiary companies	83	85	2
				-
419	Interest and dividend income	2,465	2,469	4
419.1	Allowance for funds used during construction	3,248	3,796	548
				-
421	Miscellaneous non-operating income	1,010	1,010	-
421.1	Gain on disposition of property	14	14	-
	Total other income	$ 7,530	$ 8,154	$ 624
	Gross income	$ 249,336	$ 237,965	$ 3,945
Other Income Deductions				
421.2	Loss on disposition of property	$ -	$ -	$ -
425	Miscellaneous amortization	-	-	-
426	Other income deductions	222	122	(100)
	Total other income deductions	$ 222	$ 122	$ (100)
Taxes Applicable to Other Income and Deductions				
408.2	Taxes other than income taxes	$ -	$ -	$ -
409.2	Income taxes - federal	-	-	-
409.2	Income taxes - state	-	-	-
410.2	Provision for deferred income taxes	-	-	-
411.2	Provision for deferred income taxes-cr.	-	-	-
	Total taxes on other income and deductions	$ -	$ -	$ -

FirstEnergy Pennsylvania Electric Company
FE PA Penelec Rate District
Comparative Income Statements
$ in Thousands

FERC Account		Twelve Months Ending December 31, 2024	2025	Increase/ (Decrease)
Interest Charges				
427	Interest on long term debt	$ 68,133	$ 60,525	$ (7,608)
428	Amortization of debt discount and expense	2,278	2,084	(194) -
428.1	Amortization of loss on reacquired debt	137	162	25 -
429	Amortization of premium on debt credit	-	-	-
429.1	Amortization of gain on reacquired debt	(58)	(49)	9
430	Interest on debt to associated companies	-	-	-
431	Other interest expense	2,176	1,882	(294)
432	Allowance for borrowed funds used during construction - credit	-	-	-
	Total interest charges	$ 72,666	$ 64,604	$ (8,062)
	Income before extraordinary items	$ 176,448	$ 173,239	$ 12,107
Extraordinary Items & Related Taxes				
434	Extraordinary income	$ -	$ -	$ -
435	Extraordinary deductions	-	-	-
409.3	Income taxes - Federal & other	-	-	-
	Extraordinary items after taxes	$ -	$ -	$ -
	Net income	$ 176,448	$ 173,239	$ 12,107

FirstEnergy Pennsylvania Electric Company
FE PA Penelec Rate District
Variance Explanations

OPERATING REVENUES

Residential Sales (Variance $8,379)

The variance is primarily due to an increase in the Price to Compare revenues of $27 million, and an increase of $2 million in Energy Efficiency Phase 4 revenues, partially offset by a decrease of $13 million in Universal Service revenues, a decrease of $4 million in Distribution revenues, and a decrease of $4 million in Default Service Support revenues.

Commercial Sales (Variance ($4,988))

The variance is primarily due to a decrease in the Price to Compare revenues of $2 million, a decrease in the Default Service Support revenues of $2 million, and a decrease of $1 million in Distribution revenues.

Industrial Sales (Variance ($4,559))

The variance is primarily due to a decrease in the Default Service Support revenues of $5 million.

OPERATING EXPENSES

Operation and Maintenance expense Account 401-2 (Variance $22,814)

The variance is primarily due to an increase of $19 million in purchased power expenses, an increase of $2 million in distribution expenses, and an increase of $2 million in customer service & information expenses.

Account 403 Depreciation expense (Variance $5,857)

The variance is primarily due to an increase of $6 million in depreciation on assets in service.

Account 404-5 Amortization and depletion of utility plant (Variance ($1,698))

The variance is primarily due to a decrease of $2 million in amortization and depletion on assets..

Account 407.3 Regulatory Debits (Variance ($10,143))

The variance is primarily due to a $10 million decrease in the Default Service Support Rider (DSSR) amortization.

Account 407.4 Regulatory Credits (Variance ($7,952))

The variance is primarily due to a $11 million increase in the Universal Service deferral, partially offset by a $3 million decrease in the Price-to-Compare (PTC) deferral.

Account 427 Interest on long term debt (Variance ($7,608)

The variance is primarily due to bond redemptions planned for December 2024, which will result in lower interest expense in 2025.

FirstEnergy Pennsylvania Electric Company
FE PA Penn Power Rate District
Comparative Income Statements
$ in Thousands

FERC Account		Twelve Months Ending December 31, 2024	2025	Increase/ (Decrease)
Operating Revenues				
Electric Service Revenues				
440	Residential sales	$ 273,430	$ 277,344	$ 3,914
442	Commercial sales	53,181	51,480	(1,701)
442	Industrial sales	21,236	19,550	(1,686)
444	Public street and highway lighting	1,059	1,041	(18)
445	Other sales to public authorities	-	-	-
447	Sale for resale	21	10	(11)
	Total electric service revenues	$ 348,927	$ 349,425	$ 498
Other Electric Revenue				
450	Forfeited discounts	$ 1,320	$ 1,320	$ -
451	Miscellaneouse service revenues	213	213	-
454	Rent from electric property	2,400	2,400	-
456	Other electric revenues	1,503	1,503	-
	Total other electric revenues	$ 5,436	$ 5,436	$ -
	Total operating revenues	$ 354,363	$ 354,861	$ 498
Operating Expenses				
401-2	Operation and maintenance expense			
	Power production expenses	$ 177,323	$ 186,511	$ 9,188
	Transmission expenses	4,773	4,792	19
	Regional market expenses	-	-	-
	Distribution expenses	24,713	25,373	660
	Customer accounts expense	6,590	5,561	(1,029)
	Customer service & information expense	17,368	17,363	(5)
	Sales expenses	22	22	-
	Administrative & general expenses	13,431	13,752	321
	Subtotal	$ 244,220	$ 253,374	$ 9,154
403	Depreciation expense	$ 24,043	$ 25,506	$ 1,463
404-5	Amortization and depletion of utility plant	2,439	1,520	(919)
406	Amortization and utility plant acq. adjustment	-	-	-
407	Amortization of property losses	-	-	-
407.3	Regulatory debits	(202)	704	906
407.4	Regulatory credits	1,227	(4,372)	(5,599)
408.1	Taxes other than income taxes	21,508	21,540	32
411.1	Accretion expense	31	33	2
411.8	Gains from disposition allowance	-	-	-
	Total operating expenses before federal and state income taxes	- $ 293,266	- $ 298,305	- $ 5,039
	Net operating income before income taxes	$ 61,097	$ 56,556	$ (4,541)

FirstEnergy Pennsylvania Electric Company
FE PA Penn Power Rate District
Comparative Income Statements
$ in Thousands

FERC Account		Twelve Months Ending December 31, 2024	2025	Increase/ (Decrease)
Income taxes				
409.1	Income taxes-federal	$ 3	$ 136	$ 133
409.1	Income taxes-state	-	-	-
410.1	Provision for deferred income taxes-federal	(931)	(208)	723
410.1	Provision for deferred income taxes-state	-	-	-
411.1	Income taxes deferred in prior years-cr.	-	-	-
411.4	Investment tax credit adjustments-net	-	-	-
		-	-	-
	Total income taxes	$ (928)	$ (72)	$ 856
	Net operating income	$ 62,025	$ 56,628	$ (5,397)
Other income				
415-16	Revenues from merchandising, jobbing and contract work	$ 839	$ 857	$ 18
417	Revenues from non-utility operations	-	-	-
417.1	Expenses from non-utility operations	-	-	-
418	Nonoperating rental income	-	-	-
418.1	Equity in earnings of subsidiary companies	-	-	-
		-	-	-
419	Interest and dividend income	628	631	3
419.1	Allowance for funds used during construction	938	888	(50)
		-	-	-
421	Miscellaneous non-operating income	1,032	342	(690)
421.1	Gain on disposition of property	-	-	-
		-	-	-
	Total other income	$ 3,437	$ 2,718	$ (719)
	Gross income	$ 65,462	$ 59,346	$ (6,116)
Other Income Deductions				
421.2	Loss on disposition of property	$ -	$ -	$ -
425	Miscellaneous amortization	-	-	-
426	Other income deductions	(200)	(235)	(35)
		-	-	-
	Total other income deductions	$ (200)	$ (235)	$ (35)
Taxes Applicable to Other Income and Deductions				
408.2	Taxes other than income taxes	$ -	$ -	$ -
409.2	Income taxes - federal	-	-	-
409.2	Income taxes - state	-	-	-
410.2	Provision for deferred income taxes	-	-	-
411.2	Provision for deferred income taxes-cr.	-	-	-
		-	-	-
	Total taxes on other income and deductions	$ -	$ -	$ -

FirstEnergy Pennsylvania Electric Company
FE PA Penn Power Rate District
Comparative Income Statements
$ in Thousands

FERC Account		Twelve Months Ending December 31, 2024	2025	Increase/ (Decrease)
Interest Charges				
427	Interest on long term debt	$ 9,990	$ 9,990	$ -
428	Amortization of debt discount and	139	139	-
	expense	-	-	-
428.1	Amortization of loss on reacquired	114	114	-
	debt	-	-	-
429	Amortization of premium on debt credit	-	-	-
429.1	Amortization of gain on reacquired debt	-	-	-
430	Interest on debt to associated companies	-	-	-
431	Other interest expense	564	465	(99)
432	Allowance for borrowed funds used during construction - credit	-	-	-
	Total interest charges	$ 10,807	$ 10,708	$ (99)
	Income before extraordinary items	$ 54,855	$ 48,873	$ (5,982)
Extraordinary Items & Related Taxes				
434	Extraordinary income	$ -	$ -	$ -
435	Extraordinary deductions	-	-	-
409.3	Income taxes - Federal & other	-	-	-
		-	-	-
	Extraordinary items after taxes	$ -	$ -	$ -
	Net income	$ 54,855	$ 48,873	$ (5,982)

FirstEnergy Pennsylvania Electric Company
FE PA Penn Power Rate District
Variance Explanation

OPERATING REVENUES

Residential Sales (Variance $3,914)

The variance is primarily due to an increase in the Price to Compare revenues of $13 million, partially offset by a decrease of $5 million in Universal Service revenues, a decrease of $2 million in Tax Cuts and Jobs Act revenues, a decrease of $1 million in Distribution revenues, and a decrease of $1 million in DSIC revenues.

Commercial Sales (Variance ($1,701))

The variance is primarily due to a decrease in the Price to Compare revenues of $1 million, and a decrease of $1 million in DSIC revenues.

Industrial Sales (Variance ($1,686))

The variance is primarily due to a decrease of $2 million in the DSIC revenues.

OPERATING EXPENSES

Operation and Maintenance expense Account 401-2 (Variance $9,163)

The variance is primarily due to an increase of $9 million in purchased power expenses.

Account 403 Depreciation expense (Variance $1,463)

The variance is primarily due to $1 million increase in depreciation on assets in service.

Account 407.4 Regulatory Credits (Variance ($5,599))

The variance is primarily due to a $4 million increase in the Universal Service deferral, a $2 million increase in the Tax Cuts and Jobs Act (TCJA) deferral, and a $1 million increase in the Energy Efficiency Phase 4 deferral, partially offset by a $2 million decrease in the Price-to-Compare (PTC) deferral.

FirstEnergy Pennsylvania Electric Company
FE PA West Penn Rate District
Comparative Income Statements
$ in Thousands

FERC Account		Twelve Months Ending December 31, 2024	2025	Increase/ (Decrease)
		(In thousands)		
Operating Revenues				
Electric Service Revenues				
440	Residential sales	$ 1,020,847	$ 1,053,530	$ 32,683
442	Commercial sales	198,612	197,257	(1,355)
442	Industrial sales	116,287	121,960	5,673
444	Public street and highway lighting	6,640	6,673	33
445	Other sales to public authorities	-	-	-
447	Sale for resale	86	36	(50)
	Total electric service revenues	$ 1,342,472	$ 1,379,456	$ 36,984
Other Electric Revenue				
450	Forfeited discounts	$ 4,736	$ 4,736	$ -
451	Miscellaneous service revenues	2,073	2,073	-
454	Rent from electric property	6,745	6,745	-
456	Other electric revenues	745	745	-
	Total other electric revenues	$ 14,299	$ 14,299	$ -
	Total operating revenues	$ 1,356,771	$ 1,393,755	$ 36,984
Operating Expenses				
401-2	Operation and maintenance expense			
	Power production expenses	$ 710,569	$ 754,045	$ 43,476
	Transmission expenses	74,676	72,332	(2,344)
	Regional market expenses	-	-	-
	Distribution expenses	90,077	94,031	3,954
	Customer accounts expense	20,793	20,015	(778)
	Customer service & information expense	60,452	60,311	(141)
	Sales expenses	78	79	1
	Administrative & general expenses	48,195	51,330	3,135
	Subtotal	$ 1,004,840	$ 1,052,143	$ 47,303
403	Depreciation expense	$ 85,426	$ 95,458	$ 10,032
404-5	Amortization and depletion of utility plant	11,528	7,495	(4,033)
406	Amortization and utility plant acq. adjustment	-	-	-
407	Amortization of property losses	-	-	-
407.3	Regulatory debits	3,395	7,410	4,015
407.4	Regulatory credits	(486)	(10,840)	(10,354)
408.1	Taxes other than income taxes	83,646	85,805	2,159
411.1	Accretion expense	483	483	-
411.8	Gains from disposition allowance	-	-	-
	Total operating expenses before federal and state income taxes	$ 1,188,832	$ 1,237,954	$ 49,122
	Net operating income before income taxes	$ 167,939	$ 155,801	$ (12,138)

FirstEnergy Pennsylvania Electric Company
FE PA West Penn Rate District
Comparative Income Statements
$ in Thousands

FERC Account		Twelve Months Ending December 31, 2024	2025	Increase/ (Decrease)
		(In thousands)		
Income taxes				
409.1	Income taxes-federal	$ 11	$ 483	$ 472
409.1	Income taxes-state	-	-	-
410.1	Provision for deferred income taxes-federal	(1,745)	(2,056)	(311)
410.1	Provision for deferred income taxes-state	-	-	-
411.1	Income taxes deferred in prior years-cr.	-	-	-
411.4	Investment tax credit adjustments-net	-	-	-
	Total income taxes	$ (1,734)	$ (1,573)	$ 161
	Net operating income	$ 169,673	$ 157,374	$ (12,299)
Other income				
415-16	Revenues from merchandising, jobbing and contract work	$ 1,354	$ 1,412	$ 58
417	Revenues from non-utility operations	-	-	-
417.1	Expenses from non-utility operations	-	-	-
418	Nonoperating rental income	(33)	(33)	-
418.1	Equity in earnings of subsidiary companies	-	-	-
419	Interest and dividend income	2,228	2,228	-
419.1	Allowance for funds used during construction	164	1,645	1,481
421	Miscellaneous non-operating income	2,758	1,887	(871)
421.1	Gain on disposition of property	-	-	-
	Total other income	$ 6,471	$ 7,139	$ 668
	Gross income	$ 176,144	$ 164,513	$ (11,631)
Other Income Deductions				
421.2	Loss on disposition of property	$ -	$ -	$ -
425	Miscellaneous amortization	-	-	-
426	Other income deductions	303	201	(102)
	Total other income deductions	$ 303	$ 201	$ (102)
Taxes Applicable to Other Income and Deductions				
408.2	Taxes other than income taxes	$ 42	$ 42	$ -
409.2	Income taxes - federal	-	-	-
409.2	Income taxes - state	-	-	-
410.2	Provision for deferred income taxes	-	-	-
411.2	Provision for deferred income taxes-cr.	-	-	-
	Total taxes on other income and deductions	$ 42	$ 42	$ -

FirstEnergy Pennsylvania Electric Company
FE PA West Penn Rate District
Comparative Income Statements
$ in Thousands

FERC Account		Twelve Months Ending December 31, 2024	Twelve Months Ending December 31, 2025	Increase/ (Decrease)
		(In thousands)		
Interest Charges				
427	Interest on long term debt	$ 52,410	$ 52,410	$ -
428	Amortization of debt discount and expense	236	236	-
428.1	Amortization of loss on reacquired debt	20	7	(13)
429	Amortization of premium on debt credit	-	-	-
429.1	Amortization of gain on reacquired debt	-	-	-
430	Interest on debt to associated companies	-	-	-
431	Other interest expense	886	656	(230)
432	Allowance for borrowed funds used during construction - credit	-	-	-
	Total interest charges	$ 53,552	$ 53,309	$ (243)
	Income before extraordinary items	$ 122,247	$ 110,961	$ (11,286)
Extraordinary Items & Related Taxes				
434	Extraordinary income	$ -	$ -	$ -
435	Extraordinary deductions	-	-	-
409.3	Income taxes - Federal & other	-	-	-
		-	-	-
	Extraordinary items after taxes	$ -	$ -	$ -
	Net income	$ 122,247	$ 110,961	$ (11,286)

FirstEnergy Pennsylvania Electric Company
FE PA West Penn Rate District
Variance Explanations

OPERATING REVENUES

Residential Sales (Variance $32,683)

The variance is primarily due to an increase of $48 million in the Price to Compare revenues, partially offset by a decrease of $13 million in Universal Service revenues, and a decrease of $4 million Distribution revenues.

Industrial Sales (Variance ($5,673)

The variance is primarily due to an increase of $2 million in the Default Service Support revenues, an increase of $2 million in the Energy Efficiency Phase 4 revenues, an increase of $1 million in the Price to Compare revenues, and an increase of $1 million in Distribution revenues .

OPERATING EXPENSES

Operation and Maintenance expense Account 401-2 (Variance $47,306)

The variance is primarily due to an increase of $43 million in purchased power expenses, an increase of $4 million in distribution expenses (FERC 593), and an increase of $3 million in administrative & general expenses (primarily from an increase of $1 million FERC 920 administrative and general salaries, and an increase of $1 million FERC 923 outside services expenses), partially offset by an a decrease of $2 million in transmission expenses (FERC 571).

Account 403 Depreciation expense (Variance $10,190)

The variance is primarily due to a $10 million increase in depreciation on assets in service.

Account 404-5 Amortization and depletion of utility plant (Variance ($4,033))

The variance is primarily due to a $4 million decrease in amortization and depletion on assets..

Account 407.3 Regulatory Debits (Variance ($4,015)

The variance is primarily due to a $4 million increase in the Default Service Support Rider (DSSR) amortization.

Account 407.4 Regulatory Credits (Variance ($10,354))

The variance is primarily due to a $10 million increase in the Universal Service deferral.

Account 408.1 Taxes other than income taxes (Variance $2,159)

The variance is primarily due to a $2 million increase in PA Gross Receipts tax.

Q. II-D-2 Provide a summary of test year adjustments which sets forth the effect of the adjustment upon the following: operating revenues, operating expenses, taxes other than income taxes, operating income before income taxes, State income tax, Federal income tax and income available for return. In addition, test year adjustments shall be presented on the basis of the major account categories set out at II-D-1.

A. II-D-2 See II-D-2 Attachment A

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
Total FE PA Summary of Adjustments

Line	Description	Reference	Operating Revenues	Operating Expenses	Taxes Other Than Income Taxes	Operating Income Before Income Taxes	State Income Tax	Federal Income Tax	Income Available for Return
		(1)	(2)	(3)	(4)	(5)=(2)-(3)-(4)	(6)	(7)	(8)=(5)-(6)-(7)
1	Amount per budget	FE PA Exh. PML-1 Page 25, col. (2)	$ 4,195,433	$ 3,264,540	$ 258,030	$ 672,864	$ -	$ (7,803)	$ 680,667
2	Remove retained riders	FE PA Exh. PML-1 Page 25, col. (3)	(2,616,989)	(2,461,449)	(154,393)	(1,147)	(92)	(222)	(834)
3	Amounts in base rates per budget	FE PA Exh. PML-1 Page 25, col. (4)	$ 1,578,445	$ 803,090	$ 103,637	$ 671,717	$ (92)	$ (8,025)	$ 679,833
	Operating Revenues								
4	Base Operating Revenues	Adjustment IS-2	(8,368)	-	-	(8,368)	(669)	(1,617)	(6,083)
	Other Operating Revenues								
5	Adjust tariff administrative fees	Adjustment IS-3	(2,484)	-	-	(2,484)	(198)	(480)	(1,806)
6	Include West Penn ground lease revenues not included in the budget	Adjustment IS-3	2,373	-	-	2,373	190	459	1,725
7	Eliminate LIDA revenues	Adjustment IS-3	(188)	-	-	(188)	(15)	(36)	(136)
8	Eliminate New York jurisdictional amounts	Adjustment IS-3	(134)	-	-	(134)	(11)	(26)	(97)
	Transmission Expenses								
9	Adjust payroll expense to reflect year end employee levels, wage and salary rates	Adjustment IS-4	-	61	-	(61)	(5)	(12)	(44)
10	Adjust FESC payroll expense allocated to FE PA to reflect year end employee levels, wage and salary rates	Adjustment IS-4	-	4	-	(4)	(0)	(1)	(3)
11	Eliminate New York jurisdictional amounts	Adjustment IS-4	-	(0)	-	0	0	0	0
	Distribution Expenses								
12	Adjust payroll expense to reflect year end employee levels, wage and salary rates	Adjustment IS-5	-	1,124	-	(1,124)	(90)	(217)	(817)
13	Adjust FESC payroll expense allocated to FE PA to reflect year end employee levels, wage and salary rates	Adjustment IS-5	-	61	-	(61)	(5)	(12)	(44)
14	Adjust storm expense to reflect five-year average of actual storm costs, excluding extraordinary storm costs	Adjustment IS-5	-	5,171	-	(5,171)	(413)	(999)	(3,759)
15	Adjust vegetation management expense	Adjustment IS-5	-	92,846	-	(92,846)	(7,418)	(17,940)	(67,488)
16	Adjust inspection of overhead line expense	Adjustment IS-5	-	6,007	-	(6,007)	(480)	(1,161)	(4,366)
17	Amortization of (gain) or loss on reacquired debt	Adjustment IS-5	-	271	-	(271)	(22)	(52)	(197)
18	Eliminate New York jurisdictional amounts	Adjustment IS-5	-	(808)	-	808	65	156	587
	Customer Accounts Expenses								
19	Adjust payroll expense to reflect year end employee levels, wage and salary rates	Adjustment IS-6	-	37	-	(37)	(3)	(7)	(27)
20	Adjust FESC payroll expense allocated to FE PA to reflect year end employee levels, wage and salary rates	Adjustment IS-6	-	23	-	(23)	(2)	(5)	(17)
21	Adjust uncollectible accounts expense	Adjustment IS-6	-	17,595	-	(17,595)	(1,406)	(3,400)	(12,790)
22	Increased O&M costs associated with increased number of customers in normalized revenue levels	Adjustment IS-6	-	14	-	(14)	(1)	(3)	(10)
23	Eliminate New York jurisdictional amounts	Adjustment IS-6	-	(57)	-	57	5	11	42
24	Interest on customer deposits	Adjustment IS-6	-	7,278	-	(7,278)	(582)	(1,406)	(5,291)
25	Include credit card fees to be paid on behalf of customers	Adjustment IS-6	-	5,208	-	(5,208)	(416)	(1,006)	(3,786)
	Customer Service and Information Expenses								
26	Adjust payroll expense to reflect year end employee levels, wage and salary rates	Adjustment IS-7	-	20	-	(20)	(2)	(4)	(15)
27	Adjust FESC payroll expense allocated to FE PA to reflect year end employee levels, wage and salary rates	Adjustment IS-7	-	38	-	(38)	(3)	(7)	(28)
28	Eliminate New York jurisdictional amounts	Adjustment IS-7	-	(34)	-	34	3	7	25
29	Adjustment to reflect low income outreach program	Adjustment IS-7	-	763	-	(763)	(61)	(147)	(554)
30	Adjustment to reflect electric vehicle rebate program	Adjustment IS-7	-	7,480	-	(7,480)	(598)	(1,445)	(5,437)

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
Total FE PA Summary of Adjustments

Line	Description	Reference	Operating Revenues	Operating Expenses	Taxes Other Than Income Taxes	Operating Income Before Income Taxes	State Income Tax	Federal Income Tax	Income Available for Return
		(1)	(2)	(3)	(4)	(5)=(2)-(3)-(4)	(6)	(7)	(8)=(5)-(6)-(7)
	Administrative and General Expenses								
31	Adjust payroll expense to reflect year end employee levels, wage and salary rates	Adjustment IS-8	-	20	-	(20)	(2)	(4)	(14)
32	Adjust FESC payroll expense allocated to FE PA to reflect year end employee levels, wage and salary rates	Adjustment IS-8	-	140	-	(140)	(11)	(27)	(102)
33	Adjust pension expense to reflect using the delayed recognition methodology	Adjustment IS-8	-	52,191	-	(52,191)	(4,170)	(10,084)	(37,936)
34	Adjust OPEB expense to reflect using the delayed recognition methodology	Adjustment IS-8	-	2,213	-	(2,213)	(177)	(428)	(1,609)
35	Adjust employee benefit expenses	Adjustment IS-8	-	300	-	(300)	(24)	(58)	(218)
36	Eliminate New York jurisdictional amounts	Adjustment IS-8	-	(295)	-	295	24	57	214
37	Rate case expenses normalized over 3 years	Adjustment IS-8	-	833	-	(833)	(67)	(161)	(606)
	Depreciation Expense								
38	Adjustment for equal life group accrual	Adjustment IS-9	-	76,895	-	(76,895)	(6,144)	(14,858)	(55,894)
39	Adjustment to cost of removal/salvage expenses to a jurisdictional five year average	Adjustment IS-9	-	(4,861)	-	4,861	388	939	3,533
	Amortization Expense		-	-	-	-	-	-	-
40	Eliminate deferrals of riders rolled into base rates	Adjustment IS-10	-	(2,674)	-	2,674	214	517	1,944
41	Eliminate storm reserve deferral	Adjustment IS-10	-	19,408	-	(19,408)	(1,551)	(3,750)	(14,107)
42	Eliminate deferred accretion/depreciation expense	Adjustment IS-10	-	599	-	(599)	(48)	(116)	(435)
43	Amortize storm reserve balance over 3 years	Adjustment IS-10	-	69,477	-	(69,477)	(5,551)	(13,424)	(50,502)
44	Amortize extraordinary storm damage balance over 3 years	Adjustment IS-10	-	28,365	-	(28,365)	(2,266)	(5,481)	(20,618)
45	Amortize COVID-19 regulatory asset balance over 3 years	Adjustment IS-10	-	10,128	-	(10,128)	(809)	(1,957)	(7,362)
46	Amortize streetlight regulatory asset balance over 5 years	Adjustment IS-10	-	9,341	-	(9,341)	(746)	(1,805)	(6,789)
47	Amortize Verizon complaints	Adjustment IS-10	-	8,630	-	(8,630)	(690)	(1,667)	(6,273)
	Taxes Other than Income								
48	Adjustment for gross receipts tax at normalized revenue level	Adjustment IS-11	-	-	(620)	620	50	120	451
49	Adjustment to PURTA tax	Adjustment IS-11	-	-	(918)	918	73	177	668
50	Eliminate non-jurisdictional real estate taxes	Adjustment IS-11	-	-	(205)	205	16	40	149
51	Adjustment for payroll taxes on normalized payroll	Adjustment IS-11	-	-	30	(30)	(2)	(6)	(22)
52	Total adjustments before income taxes	SUM L4 to L51	$ (8,802)	$ 413,809	$ (1,718)	$ (420,898)			$ (420,898)
	Federal and State Income Taxes								
53	Total adjustments before income taxes	SUM L4 to L51	-	-	-	-	(33,654)	(81,354)	115,008
54	Adjustment to current income taxes	Adjustment IS-12	-	-	-	-	32,440	80,329	(112,769)
55	Adjustment to deferred income taxes	Adjustment IS-13	-	-	-	-	-	14,090	(14,090)
56	Total adjustment to income taxes	SUM L53 to L55	$ -	$ -	$ -	$ -	$ (1,214)	$ 13,064	$ (11,850)
57	Total adjustments	FE PA Exh. PML-1 Page 25, col. (5)	(8,802)	413,809	(1,718)	(420,898)	(1,306)	5,039	(432,748)
58	Budget as adjusted	FE PA Exh. PML-1 Page 25, col. (6)	$ 1,569,642	$ 1,216,899	$ 101,920	$ 250,819	$ (1,397)	$ (2,985)	$ 247,085

FirstEnergy Pennsylvania Electric Company
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($ in Thousands)
FE PA Met-Ed Rate District Summary of Adjustments

Line	Description	Reference	Operating Revenues	Operating Expenses	Taxes Other Than Income Taxes	Operating Income Before Income Taxes	State Income Tax	Federal Income Tax	Income Available for Return
		(1)	(2)	(3)	(4)	(5)=(2)-(3)-(4)	(6)	(7)	(8)=(5)-(6)-(7)
1	Amount per budget	FE PA Exh. PML-1 Page 26, col. (2)	$ 1,281,492	$ 968,274	$ 79,035	$ 234,183	$ -	$ (2,401)	$ 236,584
2	Remove retained riders	FE PA Exh. PML-1 Page 26, col. (3)	(782,755)	$ (735,112)	(46,179)	(1,464)	(117)	(283)	(1,064)
3	Amounts in base rates per budget	FE PA Exh. PML-1 Page 26, col. (4)	$ 498,737	$ 233,161	$ 32,856	$ 232,719	$ (117)	$ (2,684)	$ 235,520
	Operating Revenues								
4	Base Operating Revenues	Adjustment IS-2	(1,304)	-	-	(1,304)	(104)	(252)	(948)
	Other Operating Revenues								
5	Adjust tariff administrative fees	Adjustment IS-3	(1,457)	-	-	(1,457)	(116)	(281)	(1,059)
6	Include West Penn ground lease revenues not included in the budget	Adjustment IS-3	-	-	-	-	-	-	-
7	Eliminate LIDA revenues	Adjustment IS-3	-	-	-	-	-	-	-
8	Eliminate New York jurisdictional amounts	Adjustment IS-3	-	-	-	-	-	-	-
	Transmission Expenses								
9	Adjust payroll expense to reflect year end employee levels, wage and salary rates	Adjustment IS-4	-	3	-	(3)	(0)	(1)	(2)
10	Adjust FESC payroll expense allocated to FE PA to reflect year end employee levels, wage and salary rates	Adjustment IS-4	-	0	-	(0)	(0)	(0)	(0)
11	Eliminate New York jurisdictional amounts	Adjustment IS-4	-	-	-	-	-	-	-
	Distribution Expenses								
12	Adjust payroll expense to reflect year end employee levels, wage and salary rates	Adjustment IS-5	-	195	-	(195)	(16)	(38)	(142)
13	Adjust FESC payroll expense allocated to FE PA to reflect year end employee levels, wage and salary rates	Adjustment IS-5	-	15	-	(15)	(1)	(3)	(11)
14	Adjust storm expense to reflect five-year average of actual storm costs, excluding extraordinary storm costs	Adjustment IS-5	-	1,887	-	(1,887)	(151)	(365)	(1,372)
15	Adjust vegetation management expense	Adjustment IS-5	-	28,619	-	(28,619)	(2,287)	(5,530)	(20,803)
16	Adjust inspection of overhead line expense	Adjustment IS-5	-	2,315	-	(2,315)	(185)	(447)	(1,683)
17	Amortization of (gain) or loss on reacquired debt	Adjustment IS-5	-	37	-	(37)	(3)	(7)	(27)
18	Eliminate New York jurisdictional amounts	Adjustment IS-5	-	-	-	-	-	-	-
	Customer Accounts Expenses								
19	Adjust payroll expense to reflect year end employee levels, wage and salary rates	Adjustment IS-6	-	7	-	(7)	(1)	(1)	(5)
20	Adjust FESC payroll expense allocated to FE PA to reflect year end employee levels, wage and salary rates	Adjustment IS-6	-	6	-	(6)	(1)	(1)	(5)
21	Adjust uncollectible accounts expense	Adjustment IS-6	-	5,899	-	(5,899)	(471)	(1,140)	(4,288)
22	Increased O&M costs associated with increased number of customers in normalized revenue levels	Adjustment IS-6	-	10	-	(10)	(1)	(2)	(7)
23	Eliminate New York jurisdictional amounts	Adjustment IS-6	-	-	-	-	-	-	-
24	Interest on customer deposits	Adjustment IS-6	-	2,501	-	(2,501)	(200)	(483)	(1,818)
25	Include credit card fees to be paid on behalf of customers	Adjustment IS-6	-	1,698	-	(1,698)	(136)	(328)	(1,234)
	Customer Service and Information Expenses								
26	Adjust payroll expense to reflect year end employee levels, wage and salary rates	Adjustment IS-7	-	5	-	(5)	(0)	(1)	(3)
27	Adjust FESC payroll expense allocated to FE PA to reflect year end employee levels, wage and salary rates	Adjustment IS-7	-	8	-	(8)	(1)	(2)	(6)
28	Eliminate New York jurisdictional amounts	Adjustment IS-7	-	-	-	-	-	-	-
29	Adjustment to reflect low income outreach program	Adjustment IS-7	-	222	-	(222)	(18)	(43)	(161)
30	Adjustment to reflect electric vehicle rebate program	Adjustment IS-7	-	1,924	-	(1,924)	(154)	(372)	(1,399)

FirstEnergy Pennsylvania Electric Company
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($ in Thousands)
FE PA Met-Ed Rate District Summary of Adjustments

Line	Description	Reference	Operating Revenues	Operating Expenses	Taxes Other Than Income Taxes	Operating Income Before Income Taxes	State Income Tax	Federal Income Tax	Income Available for Return
		(1)	(2)	(3)	(4)	(5)=(2)-(3)-(4)	(6)	(7)	(8)=(5)-(6)-(7)
	Administrative and General Expenses								
31	Adjust payroll expense to reflect year end employee levels, wage and salary rates	Adjustment IS-8	-	2	-	(2)	(0)	(0)	(2)
32	Adjust FESC payroll expense allocated to FE PA to reflect year end employee levels, wage and salary rates	Adjustment IS-8	-	42	-	(42)	(3)	(8)	(30)
33	Adjust pension expense to reflect using the delayed recognition methodology	Adjustment IS-8	-	18,031	-	(18,031)	(1,441)	(3,484)	(13,106)
34	Adjust OPEB expense to reflect using the delayed recognition methodology	Adjustment IS-8	-	2,347	-	(2,347)	(188)	(454)	(1,706)
35	Adjust employee benefit expenses	Adjustment IS-8	-	91	-	(91)	(7)	(18)	(66)
36	Eliminate New York jurisdictional amounts	Adjustment IS-8	-	-	-	-	-	-	-
37	Rate case expenses normalized over 3 years	Adjustment IS-8	-	234	-	(234)	(19)	(45)	(170)
	Depreciation Expense								
38	Adjustment for equal life group accrual	Adjustment IS-9	-	24,307	-	(24,307)	(1,942)	(4,697)	(17,669)
39	Adjustment to cost of removal/salvage expenses to a jurisdictional five year average	Adjustment IS-9	-	(1,960)	-	1,960	157	379	1,424
	Amortization Expense								
40	Eliminate deferrals of riders rolled into base rates	Adjustment IS-10	-	(1,583)	-	1,583	126	306	1,151
41	Eliminate storm reserve deferral	Adjustment IS-10	-	11,203	-	(11,203)	(895)	(2,165)	(8,143)
42	Eliminate deferred accretion/depreciation expense	Adjustment IS-10	-	114	-	(114)	(9)	(22)	(83)
43	Amortize storm reserve balance over 3 years	Adjustment IS-10	-	33,282	-	(33,282)	(2,659)	(6,431)	(24,192)
44	Amortize extraordinary storm damage balance over 3 years	Adjustment IS-10	-	11,191	-	(11,191)	(894)	(2,162)	(8,134)
45	Amortize COVID-19 regulatory asset balance over 3 years	Adjustment IS-10	-	2,108	-	(2,108)	(168)	(407)	(1,532)
46	Amortize streetlight regulatory asset balance over 5 years	Adjustment IS-10	-	1,661	-	(1,661)	(133)	(321)	(1,207)
47	Amortize Verizon complaints	Adjustment IS-10	-	3,659	-	(3,659)	(292)	(707)	(2,660)
	Taxes Other than Income								
48	Adjustment for gross receipts tax at normalized revenue level	Adjustment IS-11	-	-	(91)	91	7	18	66
49	Adjustment to PURTA tax	Adjustment IS-11	-	-	(313)	313	25	61	228
50	Eliminate non-jurisdictional real estate taxes	Adjustment IS-11	-	-	-	-	-	-	-
51	Adjustment for payroll taxes on normalized payroll	Adjustment IS-11	-	-	5	(5)	(0)	(1)	(4)
52	Total adjustments before income taxes	SUM L4 to L51	$ (2,763)	$ 150,079	$ (403)	$ (152,444)			$ (152,444)
	Federal and State Income Taxes								
53	Total adjustments before income taxes	SUM L4 to L51	-	-	-	-	(12,186)	(29,462)	41,649
54	Adjustment to current income taxes	Adjustment IS-12	-	-	-	-	12,138	30,094	(42,232)
55	Adjustment to deferred income taxes	Adjustment IS-13	-	-	-	-		4,399	(4,399)
56	Total adjustment to income taxes	SUM L53 to L55	$ -	$ -	$ -	$ -	$ (48)	$ 5,030	$ (4,982)
57	Total adjustments	FE PA Exh. PML-1 Page 26, col. (5)	(2,763)	150,079	(403)	(152,444)	(165)	2,346	(157,426)
58	Budget as adjusted	FE PA Exh. PML-1 Page 26, col. (6)	$ 495,974	$ 383,240	$ 32,453	$ 80,275	$ (282)	$ (338)	$ 78,094

FirstEnergy Pennsylvania Electric Company
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($ in Thousands)
FE PA Penelec Rate District Summary of Adjustments

Line	Description	Reference	Operating Revenues	Operating Expenses	Taxes Other Than Income Taxes	Operating Income Before Income Taxes	State Income Tax	Federal Income Tax	Income Available for Return
		(1)	(2)	(3)	(4)	(5)=(2)-(3)-(4)	(6)	(7)	(8)=(5)-(6)-(7)
1	Amount per budget	FE PA Exh. PML-1 Page 27, col. (2)	$ 1,165,326	$ 867,279	$ 71,649	$ 226,397	$ -	$ (3,711)	$ 230,108
2	Remove retained riders	FE PA Exh. PML-1 Page 27, col. (3)	(662,152)	$ (623,446)	(39,063)	357	29	69	260
3	Amounts in base rates per budget	FE PA Exh. PML-1 Page 27, col. (4)	$ 503,173	$ 243,833	$ 32,586	$ 226,755	$ 29	$ (3,642)	$ 230,368
	Operating Revenues								
4	Base Operating Revenues	Adjustment IS-2	(5,318)	-	-	(5,318)	(425)	(1,028)	(3,865)
	Other Operating Revenues								
5	Adjust tariff administrative fees	Adjustment IS-3	(918)	-	-	(918)	(73)	(177)	(667)
6	Include West Penn ground lease revenues not included in the budget	Adjustment IS-3	-	-	-	-	-	-	-
7	Eliminate LIDA revenues	Adjustment IS-3	-	-	-	-	-	-	-
8	Eliminate New York jurisdictional amounts	Adjustment IS-3	(134)	-	-	(134)	(11)	(26)	(97)
	Transmission Expenses								
9	Adjust payroll expense to reflect year end employee levels, wage and salary rates	Adjustment IS-4	-	5	-	(5)	(0)	(1)	(4)
10	Adjust FESC payroll expense allocated to FE PA to reflect year end employee levels, wage and salary rates	Adjustment IS-4	-	1	-	(1)	(0)	(0)	(0)
11	Eliminate New York jurisdictional amounts	Adjustment IS-4	-	(0)	-	0	0	0	0
	Distribution Expenses								
12	Adjust payroll expense to reflect year end employee levels, wage and salary rates	Adjustment IS-5	-	308	-	(308)	(25)	(60)	(224)
13	Adjust FESC payroll expense allocated to FE PA to reflect year end employee levels, wage and salary rates	Adjustment IS-5	-	20	-	(20)	(2)	(4)	(15)
14	Adjust storm expense to reflect five-year average of actual storm costs, excluding extraordinary storm costs	Adjustment IS-5	-	297	-	(297)	(24)	(57)	(216)
15	Adjust vegetation management expense	Adjustment IS-5	-	25,365	-	(25,365)	(2,027)	(4,901)	(18,438)
16	Adjust inspection of overhead line expense	Adjustment IS-5	-	1,532	-	(1,532)	(122)	(296)	(1,113)
17	Amortization of (gain) or loss on reacquired debt	Adjustment IS-5	-	114	-	(114)	(9)	(22)	(83)
18	Eliminate New York jurisdictional amounts	Adjustment IS-5	-	(808)	-	808	65	156	587
	Customer Accounts Expenses								
19	Adjust payroll expense to reflect year end employee levels, wage and salary rates	Adjustment IS-6	-	7	-	(7)	(1)	(1)	(5)
20	Adjust FESC payroll expense allocated to FE PA to reflect year end employee levels, wage and salary rates	Adjustment IS-6	-	8	-	(8)	(1)	(1)	(5)
21	Adjust uncollectible accounts expense	Adjustment IS-6	-	4,581	-	(4,581)	(366)	(885)	(3,330)
22	Increased O&M costs associated with increased number of customers in normalized revenue levels	Adjustment IS-6	-	(3)	-	3	0	1	2
23	Eliminate New York jurisdictional amounts	Adjustment IS-6	-	(57)	-	57	5	11	42
24	Interest on customer deposits	Adjustment IS-6	-	2,081	-	(2,081)	(166)	(402)	(1,513)
25	Include credit card fees to be paid on behalf of customers	Adjustment IS-6	-	1,481	-	(1,481)	(118)	(286)	(1,077)
	Customer Service and Information Expenses								
26	Adjust payroll expense to reflect year end employee levels, wage and salary rates	Adjustment IS-7	-	3	-	(3)	(0)	(1)	(2)
27	Adjust FESC payroll expense allocated to FE PA to reflect year end employee levels, wage and salary rates	Adjustment IS-7	-	9	-	(9)	(1)	(2)	(6)
28	Eliminate New York jurisdictional amounts	Adjustment IS-7	-	(34)	-	34	3	7	25
29	Adjustment to reflect low income outreach program	Adjustment IS-7	-	211	-	(211)	(17)	(41)	(154)
30	Adjustment to reflect electric vehicle rebate program	Adjustment IS-7	-	2,292	-	(2,292)	(183)	(443)	(1,666)

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
FE PA Penelec Rate District Summary of Adjustments

Line	Description	Reference	Operating Revenues	Operating Expenses	Taxes Other Than Income Taxes	Operating Income Before Income Taxes	State Income Tax	Federal Income Tax	Income Available for Return
		(1)	(2)	(3)	(4)	(5)=(2)-(3)-(4)	(6)	(7)	(8)=(5)-(6)-(7)
	Administrative and General Expenses								
31	Adjust payroll expense to reflect year end employee levels, wage and salary rates	Adjustment IS-8	-	4	-	(4)	(0)	(1)	(3)
32	Adjust FESC payroll expense allocated to FE PA to reflect year end employee levels, wage and salary rates	Adjustment IS-8	-	47	-	(47)	(4)	(9)	(34)
33	Adjust pension expense to reflect using the delayed recognition methodology	Adjustment IS-8	-	19,484	-	(19,484)	(1,557)	(3,765)	(14,163)
34	Adjust OPEB expense to reflect using the delayed recognition methodology	Adjustment IS-8	-	(337)	-	337	27	65	245
35	Adjust employee benefit expenses	Adjustment IS-8	-	79	-	(79)	(6)	(15)	(57)
36	Eliminate New York jurisdictional amounts	Adjustment IS-8	-	(295)	-	295	24	57	214
37	Rate case expenses normalized over 3 years	Adjustment IS-8	-	234	-	(234)	(19)	(45)	(170)
	Depreciation Expense								
38	Adjustment for equal life group accrual	Adjustment IS-9	-	30,282	-	(30,282)	(2,419)	(5,851)	(22,011)
39	Adjustment to cost of removal/salvage expenses to a jurisdictional five year average	Adjustment IS-9	-	(3,549)	-	3,549	284	686	2,579
	Amortization Expense								
40	Eliminate deferrals of riders rolled into base rates	Adjustment IS-10	-	5	-	(5)	(0)	(1)	(4)
41	Eliminate storm reserve deferral	Adjustment IS-10	-	4,069	-	(4,069)	(325)	(786)	(2,958)
42	Eliminate deferred accretion/depreciation expense	Adjustment IS-10	-	348	-	(348)	(28)	(67)	(253)
43	Amortize storm reserve balance over 3 years	Adjustment IS-10	-	15,093	-	(15,093)	(1,206)	(2,916)	(10,971)
44	Amortize extraordinary storm damage balance over 3 years	Adjustment IS-10	-	2,725	-	(2,725)	(218)	(527)	(1,981)
45	Amortize COVID-19 regulatory asset balance over 3 years	Adjustment IS-10	-	3,518	-	(3,518)	(281)	(680)	(2,557)
46	Amortize streetlight regulatory asset balance over 5 years	Adjustment IS-10	-	4,496	-	(4,496)	(359)	(869)	(3,268)
47	Amortize Verizon complaints	Adjustment IS-10	-	4,555	-	(4,555)	(364)	(880)	(3,311)
	Taxes Other than Income								
48	Adjustment for gross receipts tax at normalized revenue level	Adjustment IS-11	-	-	(402)	402	32	78	292
49	Adjustment to PURTA tax	Adjustment IS-11	-	-	(94)	94	7	18	68
50	Eliminate non-jurisdictional real estate taxes	Adjustment IS-11	-	-	(186)	186	15	36	135
51	Adjustment for payroll taxes on normalized payroll	Adjustment IS-11	-	-	8	(8)	(1)	(1)	(5)
52	Total adjustments before income taxes	SUM L4 to L51	$ (6,371)	$ 118,168	$ (678)	$ (123,866)	$ -	$ -	$ (123,866)
	Federal and State Income Taxes								
53	Total adjustments before income taxes	SUM L4 to L51	-	-	-	-	(9,903)	(23,941)	33,843
54	Adjustment to current income taxes	Adjustment IS-12	-	-	-	-	11,186	27,604	(38,790)
55	Adjustment to deferred income taxes	Adjustment IS-13	-	-	-	-		5,230	(5,230)
56	Total adjustment to income taxes	SUM L53 to L55	$ -	$ -	$ -	$ -	$ 1,283	$ 8,893	$ (10,176)
57	Total adjustments	FE PA Exh. PML-1 Page 27, col. (5)	(6,371)	118,168	(678)	(123,866)	1,311	5,252	(134,043)
58	Budget as adjusted	FE PA Exh. PML-1 Page 27, col. (6)	$ 496,802	$ 362,001	$ 31,908	$ 102,888	$ 1,340	$ 1,610	$ 96,325

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
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FE PA Penn Power Rate District Summary of Adjustments

Line	Description	Reference	Operating Revenues	Operating Expenses	Taxes Other Than Income Taxes	Operating Income Before Income Taxes	State Income Tax	Federal Income Tax	Income Available for Return
		(1)	(2)	(3)	(4)	(5)=(2)-(3)-(4)	(6)	(7)	(8)=(5)-(6)-(7)
1	Amount per budget	FE PA Exh. PML-1 Page 28, col. (2)	$ 354,861	$ 276,744	$ 21,540	$ 56,577	$ -	$ (73)	$ 56,650
2	Remove retained riders	FE PA Exh. PML-1 Page 28, col. (3)	(222,337)	$ (209,680)	(13,117)	460	37	89	334
3	Amounts in base rates per budget	FE PA Exh. PML-1 Page 28, col. (4)	$ 132,524	$ 67,064	$ 8,423	$ 57,037	$ 37	$ 16	$ 56,984
	Operating Revenues								
4	Base Operating Revenues	Adjustment IS-2	(185)	-	-	(185)	(15)	(36)	(135)
	Other Operating Revenues								
5	Adjust tariff administrative fees	Adjustment IS-3	84	-	-	84	7	16	61
6	Include West Penn ground lease revenues not included in the budget	Adjustment IS-3	-	-	-	-	-	-	-
7	Eliminate LIDA revenues	Adjustment IS-3	-	-	-	-	-	-	-
8	Eliminate New York jurisdictional amounts	Adjustment IS-3	-	-	-	-	-	-	-
	Transmission Expenses								
9	Adjust payroll expense to reflect year end employee levels, wage and salary rates	Adjustment IS-4	-	1	-	(1)	(0)	(0)	(1)
10	Adjust FESC payroll expense allocated to FE PA to reflect year end employee levels, wage and salary rates	Adjustment IS-4	-	0	-	(0)	(0)	(0)	(0)
11	Eliminate New York jurisdictional amounts	Adjustment IS-4	-	-	-	-	-	-	-
	Distribution Expenses								
12	Adjust payroll expense to reflect year end employee levels, wage and salary rates	Adjustment IS-5	-	79	-	(79)	(6)	(15)	(58)
13	Adjust FESC payroll expense allocated to FE PA to reflect year end employee levels, wage and salary rates	Adjustment IS-5	-	3	-	(3)	(0)	(1)	(3)
14	Adjust storm expense to reflect five-year average of actual storm costs, excluding extraordinary storm costs	Adjustment IS-5	-	1,142	-	(1,142)	(91)	(221)	(830)
15	Adjust vegetation management expense	Adjustment IS-5	-	10,437	-	(10,437)	(834)	(2,017)	(7,587)
16	Adjust inspection of overhead line expense	Adjustment IS-5	-	345	-	(345)	(28)	(67)	(251)
17	Amortization of (gain) or loss on reacquired debt	Adjustment IS-5	-	114	-	(114)	(9)	(22)	(83)
18	Eliminate New York jurisdictional amounts	Adjustment IS-5	-	-	-	-	-	-	-
	Customer Accounts Expenses								
19	Adjust payroll expense to reflect year end employee levels, wage and salary rates	Adjustment IS-6	-	4	-	(4)	(0)	(1)	(3)
20	Adjust FESC payroll expense allocated to FE PA to reflect year end employee levels, wage and salary rates	Adjustment IS-6	-	2	-	(2)	(0)	(0)	(1)
21	Adjust uncollectible accounts expense	Adjustment IS-6	-	1,606	-	(1,606)	(128)	(310)	(1,167)
22	Increased O&M costs associated with increased number of customers in normalized revenue levels	Adjustment IS-6	-	3	-	(3)	(0)	(1)	(2)
23	Eliminate New York jurisdictional amounts	Adjustment IS-6	-	-	-	-	-	-	-
24	Interest on customer deposits	Adjustment IS-6	-	537	-	(537)	(43)	(104)	(390)
25	Include credit card fees to be paid on behalf of customers	Adjustment IS-6	-	375	-	(375)	(30)	(73)	(273)
	Customer Service and Information Expenses								
26	Adjust payroll expense to reflect year end employee levels, wage and salary rates	Adjustment IS-7	-	2	-	(2)	(0)	(0)	(2)
27	Adjust FESC payroll expense allocated to FE PA to reflect year end employee levels, wage and salary rates	Adjustment IS-7	-	2	-	(2)	(0)	(0)	(1)
28	Eliminate New York jurisdictional amounts	Adjustment IS-7	-	-	-	-	-	-	-
29	Adjustment to reflect low income outreach program	Adjustment IS-7	-	64	-	(64)	(5)	(12)	(46)
30	Adjustment to reflect electric vehicle rebate program	Adjustment IS-7	-	545	-	(545)	(44)	(105)	(396)

FirstEnergy Pennsylvania Electric Company
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FE PA Penn Power Rate District Summary of Adjustments

Line	Description	Reference	Operating Revenues	Operating Expenses	Taxes Other Than Income Taxes	Operating Income Before Income Taxes	State Income Tax	Federal Income Tax	Income Available for Return
		(1)	(2)	(3)	(4)	(5)=(2)-(3)-(4)	(6)	(7)	(8)=(5)-(6)-(7)
	Administrative and General Expenses								
31	Adjust payroll expense to reflect year end employee levels, wage and salary rates	Adjustment IS-8	-	4	-	(4)	(0)	(1)	(3)
32	Adjust FESC payroll expense allocated to FE PA to reflect year end employee levels, wage and salary rates	Adjustment IS-8	-	9	-	(9)	(1)	(2)	(6)
33	Adjust pension expense to reflect using the delayed recognition methodology	Adjustment IS-8	-	5,735	-	(5,735)	(458)	(1,108)	(4,169)
34	Adjust OPEB expense to reflect using the delayed recognition methodology	Adjustment IS-8	-	254	-	(254)	(20)	(49)	(185)
35	Adjust employee benefit expenses	Adjustment IS-8	-	34	-	(34)	(3)	(7)	(25)
36	Eliminate New York jurisdictional amounts	Adjustment IS-8	-	-	-	-	-	-	-
37	Rate case expenses normalized over 3 years	Adjustment IS-8	-	77	-	(77)	(6)	(15)	(56)
	Depreciation Expense								
38	Adjustment for equal life group accrual	Adjustment IS-9	-	6,595	-	(6,595)	(527)	(1,274)	(4,794)
39	Adjustment to cost of removal/salvage expenses to a jurisdictional five year average	Adjustment IS-9	-	9	-	(9)	(1)	(2)	(7)
	Amortization Expense								
40	Eliminate deferrals of riders rolled into base rates	Adjustment IS-10	-	(525)	-	525	42	101	381
41	Eliminate storm reserve deferral	Adjustment IS-10	-	1,136	-	(1,136)	(91)	(220)	(826)
42	Eliminate deferred accretion/depreciation expense	Adjustment IS-10	-	34	-	(34)	(3)	(7)	(25)
43	Amortize storm reserve balance over 3 years	Adjustment IS-10	-	6,861	-	(6,861)	(548)	(1,326)	(4,987)
44	Amortize extraordinary storm damage balance over 3 years	Adjustment IS-10	-	6,650	-	(6,650)	(531)	(1,285)	(4,834)
45	Amortize COVID-19 regulatory asset balance over 3 years	Adjustment IS-10	-	1,193	-	(1,193)	(95)	(231)	(867)
46	Amortize streetlight regulatory asset balance over 5 years	Adjustment IS-10	-	276	-	(276)	(22)	(53)	(201)
47	Amortize Verizon complaints	Adjustment IS-10	-	416	-	(416)	(33)	(80)	(302)
	Taxes Other than Income								
48	Adjustment for gross receipts tax at normalized revenue level	Adjustment IS-11	-	-	(12)	12	1	2	9
49	Adjustment to PURTA tax	Adjustment IS-11	-	-	(53)	53	4	10	38
50	Eliminate non-jurisdictional real estate taxes	Adjustment IS-11	-	-	(1)	1	0	0	1
51	Adjustment for payroll taxes on normalized payroll	Adjustment IS-11	-	-	2	(2)	(0)	(0)	(1)
52	Total adjustments before income taxes	SUM L4 to L51	$ (104)	$ 44,020	$ (68)	$ (44,061)	$ -	$ -	$ (44,061)
	Federal and State Income Taxes								
53	Total adjustments before income taxes	SUM L4 to L51	-	-	-	-	(3,526)	(8,520)	12,047
54	Adjustment to current income taxes	Adjustment IS-12	-	-	-	-	2,136	5,390	(7,526)
55	Adjustment to deferred income taxes	Adjustment IS-13	-	-	-	-	-	1,589	(1,589)
56	Total adjustment to income taxes	SUM L53 to L55	$ -	$ -	$ -	$ -	$ (1,390)	$ (1,542)	$ 2,932
57	Total adjustments	FE PA Exh. PML-1 Page 28, col. (5)	(104)	44,020	(68)	(44,061)	(1,354)	(1,526)	(41,128)
58	Budget as adjusted	FE PA Exh. PML-1 Page 28, col. (6)	$ 132,420	$ 111,084	$ 8,355	$ 12,976	$ (1,317)	$ (1,510)	$ 15,856

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
FE PA West Penn Rate District Summary of Adjustments

Line	Description	Reference	Operating Revenues	Operating Expenses	Taxes Other Than Income Taxes	Operating Income Before Income Taxes	State Income Tax	Federal Income Tax	Income Available for Return
		(1)	(2)	(3)	(4)	(5)=(2)-(3)-(4)	(6)	(7)	(8)=(5)-(6)-(7)
1	Amount per budget	FE PA Exh. PML-1 Page 29, col. (2)	$ 1,393,755	$ 1,152,243	$ 85,805	$ 155,707	$ -	$ (1,618)	$ 157,325
2	Remove retained riders	FE PA Exh. PML-1 Page 29, col. (3)	(949,744)	$ (893,211)	(56,033)	(501)	(40)	(97)	(364)
3	Amounts in base rates per budget	FE PA Exh. PML-1 Page 29, col. (4)	$ 444,011	$ 259,032	$ 29,772	$ 155,206	$ (40)	$ (1,715)	$ 156,961
	Operating Revenues								
4	Base Operating Revenues	Adjustment IS-2	(1,561)	-	-	(1,561)	(125)	(302)	(1,134)
	Other Operating Revenues								
5	Adjust tariff administrative fees	Adjustment IS-3	(193)	-	-	(193)	(15)	(37)	(141)
6	Include West Penn ground lease revenues not included in the budget	Adjustment IS-3	2,373	-	-	2,373	190	459	1,725
7	Eliminate LIDA revenues	Adjustment IS-3	(188)	-	-	(188)	(15)	(36)	(136)
8	Eliminate New York jurisdictional amounts	Adjustment IS-3	-	-	-	-	-	-	-
	Transmission Expenses								
9	Adjust payroll expense to reflect year end employee levels, wage and salary rates	Adjustment IS-4	-	51	-	(51)	(4)	(10)	(37)
10	Adjust FESC payroll expense allocated to FE PA to reflect year end employee levels, wage and salary rates	Adjustment IS-4	-	3	-	(3)	(0)	(1)	(2)
11	Eliminate New York jurisdictional amounts	Adjustment IS-4	-	-	-	-	-	-	-
	Distribution Expenses								
12	Adjust payroll expense to reflect year end employee levels, wage and salary rates	Adjustment IS-5	-	542	-	(542)	(43)	(105)	(394)
13	Adjust FESC payroll expense allocated to FE PA to reflect year end employee levels, wage and salary rates	Adjustment IS-5	-	22	-	(22)	(2)	(4)	(16)
14	Adjust storm expense to reflect five-year average of actual storm costs, excluding extraordinary storm costs	Adjustment IS-5	-	1,844	-	(1,844)	(147)	(356)	(1,340)
15	Adjust vegetation management expense	Adjustment IS-5	-	28,425	-	(28,425)	(2,271)	(5,492)	(20,661)
16	Adjust inspection of overhead line expense	Adjustment IS-5	-	1,814	-	(1,814)	(145)	(351)	(1,319)
17	Amortization of (gain) or loss on reacquired debt	Adjustment IS-5	-	7	-	(7)	(1)	(1)	(5)
18	Eliminate New York jurisdictional amounts	Adjustment IS-5	-	-	-	-	-	-	-
	Customer Accounts Expenses								
19	Adjust payroll expense to reflect year end employee levels, wage and salary rates	Adjustment IS-6	-	19	-	(19)	(2)	(4)	(14)
20	Adjust FESC payroll expense allocated to FE PA to reflect year end employee levels, wage and salary rates	Adjustment IS-6	-	8	-	(8)	(1)	(1)	(6)
21	Adjust uncollectible accounts expense	Adjustment IS-6	-	5,509	-	(5,509)	(440)	(1,064)	(4,004)
22	Increased O&M costs associated with increased number of customers in normalized revenue levels	Adjustment IS-6	-	4	-	(4)	(0)	(1)	(3)
23	Eliminate New York jurisdictional amounts	Adjustment IS-6	-	-	-	-	-	-	-
24	Interest on customer deposits	Adjustment IS-6	-	2,159	-	(2,159)	(173)	(417)	(1,570)
25	Include credit card fees to be paid on behalf of customers	Adjustment IS-6	-	1,653	-	(1,653)	(132)	(319)	(1,202)
	Customer Service and Information Expenses								
26	Adjust payroll expense to reflect year end employee levels, wage and salary rates	Adjustment IS-7	-	10	-	(10)	(1)	(2)	(7)
27	Adjust FESC payroll expense allocated to FE PA to reflect year end employee levels, wage and salary rates	Adjustment IS-7	-	19	-	(19)	(2)	(4)	(14)
28	Eliminate New York jurisdictional amounts	Adjustment IS-7	-	-	-	-	-	-	-
29	Adjustment to reflect low income outreach program	Adjustment IS-7	-	266	-	(266)	(21)	(51)	(193)
30	Adjustment to reflect electric vehicle rebate program	Adjustment IS-7	-	2,719	-	(2,719)	(217)	(525)	(1,977)

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
FE PA West Penn Rate District Summary of Adjustments

Line	Description	Reference	Operating Revenues	Operating Expenses	Taxes Other Than Income Taxes	Operating Income Before Income Taxes	State Income Tax	Federal Income Tax	Income Available for Return
		(1)	(2)	(3)	(4)	(5)=(2)-(3)-(4)	(6)	(7)	(8)=(5)-(6)-(7)
	Administrative and General Expenses								
31	Adjust payroll expense to reflect year end employee levels, wage and salary rates	Adjustment IS-8	-	10	-	(10)	(1)	(2)	(7)
32	Adjust FESC payroll expense allocated to FE PA to reflect year end employee levels, wage and salary rates	Adjustment IS-8	-	43	-	(43)	(3)	(8)	(31)
33	Adjust pension expense to reflect using the delayed recognition methodology	Adjustment IS-8	-	8,941	-	(8,941)	(714)	(1,728)	(6,499)
34	Adjust OPEB expense to reflect using the delayed recognition methodology	Adjustment IS-8	-	(51)	-	51	4	10	37
35	Adjust employee benefit expenses	Adjustment IS-8	-	96	-	(96)	(8)	(19)	(70)
36	Eliminate New York jurisdictional amounts	Adjustment IS-8	-	-	-	-	-	-	-
37	Rate case expenses normalized over 3 years	Adjustment IS-8	-	288	-	(288)	(23)	(56)	(210)
	Depreciation Expense								
38	Adjustment for equal life group accrual	Adjustment IS-9	-	15,711	-	(15,711)	(1,255)	(3,036)	(11,420)
39	Adjustment to cost of removal/salvage expenses to a jurisdictional five year average	Adjustment IS-9	-	638	-	(638)	(51)	(123)	(464)
	Amortization Expense								
40	Eliminate deferrals of riders rolled into base rates	Adjustment IS-10	-	(572)	-	572	46	110	416
41	Eliminate storm reserve deferral	Adjustment IS-10	-	2,999	-	(2,999)	(240)	(579)	(2,180)
42	Eliminate deferred accretion/depreciation expense	Adjustment IS-10	-	104	-	(104)	(8)	(20)	(75)
43	Amortize storm reserve balance over 3 years	Adjustment IS-10	-	14,241	-	(14,241)	(1,138)	(2,752)	(10,352)
44	Amortize extraordinary storm damage balance over 3 years	Adjustment IS-10	-	7,799	-	(7,799)	(623)	(1,507)	(5,669)
45	Amortize COVID-19 regulatory asset balance over 3 years	Adjustment IS-10	-	3,308	-	(3,308)	(264)	(639)	(2,405)
46	Amortize streetlight regulatory asset balance over 5 years	Adjustment IS-10	-	2,907	-	(2,907)	(232)	(562)	(2,113)
47	Amortize Verizon complaints	Adjustment IS-10	-	-	-	-	-	-	-
	Taxes Other than Income								
48	Adjustment for gross receipts tax at normalized revenue level	Adjustment IS-11	-	-	(115)	115	9	22	84
49	Adjustment to PURTA tax	Adjustment IS-11	-	-	(459)	459	37	89	333
50	Eliminate non-jurisdictional real estate taxes	Adjustment IS-11	-	-	(18)	18	1	4	13
51	Adjustment for payroll taxes on normalized payroll	Adjustment IS-11	-	-	16	(16)	(1)	(3)	(12)
52	Total adjustments before income taxes	SUM L4 to L51	$ 430	$ 101,532	$ (580)	$ (100,527)			$ (100,527)
	Federal and State Income Taxes								
53	Total adjustments before income taxes	SUM L4 to L51	-	-	-	-	(8,038)	(19,431)	27,469
54	Adjustment to current income taxes	Adjustment IS-12	-	-	-	-	6,980	17,241	(24,221)
55	Adjustment to deferred income taxes	Adjustment IS-13	-	-	-	-		2,872	(2,872)
56	Total adjustment to income taxes	SUM L53 to L55	$ -	$ -	$ -	$ -	$ (1,059)	$ 682	$ 376
57	Total adjustments	FE PA Exh. PML-1 Page 29, col. (5)	430	101,532	(580)	(100,527)	(1,099)	(1,033)	(100,151)
58	Budget as adjusted	FE PA Exh. PML-1 Page 29, col. (6)	$ 444,440	$ 360,564	$ 29,192	$ 54,679	$ (1,139)	$ (2,748)	$ 56,811

Q. II-D-3 List and explain all nonrecurring or extraordinary expenses incurred in the test year and all expenses included in the test year which do not occur yearly but are of a nature that they do occur over an extended period of years, for example, non-yearly maintenance programs, and the like.

A. II-D-3 The test year ending 12/31/2024 does not include any non-recurring or extraordinary expenses.

Q. II-D-4 As a separate item, list extraordinary property losses related to property previously included in cost of service when the gain or loss on this property has occurred or is likely to occur in the future test year. The proposed ratemaking treatment of extraordinary gains and losses must also be disclosed. Sufficient supporting data must be provided.

A. II-D-4 See the response II-D-3.

Q. II-D-5 Provide the amount of accumulated reserve for uncollectible accounts, method and rate of accrual, amounts accrued and amounts written off in each of the last 3 calendar years.

A. II-D-5 The future estimate of uncollectible accounts is based on a historically determined average of net write-offs to sales for each Rate District. For the Uncollectible Customer Reserve, the regulated utility companies at FirstEnergy determine a 3-year rolling average of net write-offs to sales (36 months of net write-offs / 36 months of sales). This percentage is then multiplied by the latest 6 months of sales to arrive at a reserve.

Effective January 1, 2020, FirstEnergy adopted Financial Accounting Standards Board's Accounting Standards Update ("ASU") No. 2016-13, Financial Instruments – Credit Losses. ASU No. 2016-13 requires companies to change the method of measuring credit losses, including uncollectible accounts receivable, from an incurred loss basis to a current expected credit loss ("CECL") basis.

FirstEnergy analyzed the likelihood of loss based on increases in customer accounts in arrears since the pandemic began in mid-March 2020 as well as what collection methods were suspended that have historically been utilized to ensure payment. This incremental uncollectible expense was re-evaluated and adjusted as conditions effecting customer arrearages and collections continued to evolve. The changes in expense resulting from these adjustments were also deferred.

The Purchase of Receivable (POR) Uncollectible Customer Reserve calculation methodology aligns with the 3-year rolling average and is reviewed monthly.

The Utility may record additional uncollectible customer reserve amounts as deemed necessary to fairly value Accounts Receivable.

The accruals, net write-offs and balance in FERC Account No. 144.1 Accumulated Reserve for Uncollectible Accounts for the last three calendar years are as follows:

$ in thousands	**Met-Ed**	**PN**	**PP**	**WP**
Balance, January 1, 2021	$21,929	$23,448	$6,143	$32,653
Accruals	9,238	10,275	2,213	7,116
Write-offs (Net)	(9,420)	(10,424)	(2,236)	(19,248)
Balance, December 31, 2021	**$21,747**	**$23,299**	**$6,119**	**$20,522**
Accruals	12,828	10,850	3,033	9,800
Write-offs (Net)	(14,631)	(14,062)	(3,385)	(12,420)
Balance, December 31, 2022	**$19,944**	**$20,087**	**$5,768**	**$17,902**
Accruals	4,408	5,770	394	3,439
Write-offs (Net)	(13,240)	(14,658)	(3,299)	(12,042)
Balance, December 31, 2023	**$11,112**	**$11,199**	**$2,863**	**$9,299**

FirstEnergy Pennsylvania Electric Company
Uncollectibale Balances
$ in thousands

	Rate District				
	Met-Ed	**Penelec**	**Penn Power**	**West Penn**	**Total FE PA**
Balance, January 1, 2021	**$21,929**	**$23,448**	**$6,143**	**$32,653**	**$84,173**
Accruals	9,238	10,275	2,213	7,116	28,842
Write-offs (Net)	(9,420)	(10,424)	(2,236)	(19,248)	(41,328)
Balance, December 31, 2021	**$21,747**	**$23,299**	**$6,119**	**$20,522**	**$71,687**
Accruals	12,828	10,850	3,033	9,800	36,512
Write-offs (Net)	(14,631)	(14,062)	(3,385)	(12,420)	(44,497)
Balance, December 31, 2022	**$19,944**	**$20,087**	**$5,768**	**$17,902**	**$63,702**
Accruals	4,408	5,770	394	3,439	14,010
Write-offs (Net)	(13,240)	(14,658)	(3,299)	(12,042)	(43,239)
Balance, December 31, 2023	**$11,112**	**$11,199**	**$2,863**	**$9,299**	**$34,473**

Q. II-D-6 Supply detailed calculations to support the total claim for rate case expense, including supporting data for outside service rendered. Provide the items comprising the estimated rate case expense claim for the current rate case.

A. II-D-6 See FE PA Exhibit PML-1 page 49 for the estimated rate case expenses.

Q. II-D-7 Submit schedules for the test year and for the 12-month period immediately prior to the test year showing by major components, if included in claimed test year expenses, the expenses incurred in each of the following expense categories.

a. Miscellaneous general expenses, including account 930.
b. Outside service expenses.
c. Regulatory commission expenses.
d. Advertising expenses, including advertising engaged in by trade associations whenever the utility has claimed a contribution to the trade association as a ratemaking claim—provide explanation of types and purposes of such advertising.
e. Research and development expenses—provide a listing of major projects.
f. Charitable and civic contributions, by recipient and amount.

Explain major variances between the test year expenses and those expenses for the prior 12-month period.

A. II-D-7 See Attachment II-D-7

FirstEnergy Pennsylvania Electric Company
FE PA Met-Ed Rate District
($ in Thousands)

Description	12 Months Ending 12/31 2023	2024	2025
Advertising Expenses (913 & 930.1)	$11	$25	$24
Print Advertising	48	0	0
Agency Services	**$59**	**$25**	**$24**
Total Advertising Expense			
Misc. General Expenses (930.2)			
Bank Fees	120	140	134
Misc Regulatory Expenses	198	79	79
Corporate Dues - Trade	183	291	296
Financing Admin Fees	65	80	80
Corporate Dues - Civic	28	169	167
Association Fees and Dues	80	54	5
Licenses, Permits and Regulations	83	0	0
Other Miscellaneous Expenses	65	(27)	(1)
Total Miscellaneous General Expenses	**$822**	**$786**	**$760**
Outside Services (923)			
Outside Contractors	$10,553	$9,367	$11,399
FE Service Co. Assessments	13,700	14,875	14,392
Total Account 923	**$24,253**	**$24,242**	**$25,791**
Regulatory Commission Expenses (928)			
Regulatory Commission Expense	$1,592	$1,797	$1,796
Total Account 928	**$1,592**	**$1,797**	**$1,796**
Research and Development Expenditures			
Research and Development	**$231**	**$253**	**$261**
Donations (426.1)			
Property Donations	$115	$117	$117
Civic Donations	158	20	20
Total charitable and civic contributions	**$273**	**$137**	**$137**

FirstEnergy Pennsylvania Electric Company
FE PA Penelec Rate District
($ in Thousands)

Description	12 Months Ending 12/31 2023	2024	2025
Advertising Expenses (913 & 930.1)			
Print Advertising	$6	$4	$4
Agency Services	48	0	0
Total Advertising Expense	**$54**	**$4**	**$4**
Misc. General Expenses (930.2)			
Bank Fees	105	129	127
Misc Regulatory Expenses	188	265	265
Corporate Dues - Trade	203	111	113
Financing Admin Fees	60	81	81
Corporate Dues - Civic	37	202	200
Association Fees and Dues	129	65	15
Licenses, Permits and Regulations	81	0	0
Other Miscellaneous Expenses	62	(718)	(693)
Total Miscellaneous General Expenses	**$865**	**$135**	**$108**
Outside Services (923)			
Outside Contractors	$10,032	$9,265	$11,120
FE Service Co. Assessments	14,374	17,700	17,337
Total Account 923	**$24,406**	**$26,965**	**$28,457**
Regulatory Commission Expenses (928)			
Regulatory Commission Expense	$1,522	$1,766	$1,766
Total Account 928	**$1,522**	**$1,766**	**$1,766**
Research and Development Expenditures			
Research and Development	**$258**	**$282**	**$291**
Donations (426.1)			
Property Donations	$69	$73	$73
Civic Donations	180	44	44
Total charitable and civic contributions	**$249**	**$117**	**$117**

FirstEnergy Pennsylvania Electric Company
FE PA Penn Power Rate District
($ in Thousands)

Description	12 Months Ending 12/31 2023	2024	2025
Advertising Expenses (913 & 930.1)			
Print Advertising	$1	$1	$1
Agency Services	47	0	0
Total Advertising Expense	**$48**	**$1**	**$1**
Misc. General Expenses (930.2)			
Bank Fees	43	39	37
Misc Regulatory Expenses	59	277	277
Corporate Dues - Trade	53	107	110
Financing Admin Fees	21	27	27
Corporate Dues - Civic	23	78	77
Association Fees and Dues	88	53	3
Licenses, Permits and Regulations	11	0	0
Other Miscellaneous Expenses	(19)	(26)	0
Total Miscellaneous General Expenses	**$279**	**$555**	**$531**
Outside Services (923)			
Outside Contractors	$3,178	$3,103	$3,220
FE Service Co. Assessments	4,039	4,834	4,784
Total Account 923	**$7,217**	**$7,937**	**$8,004**
Regulatory Commission Expenses (928)			
Regulatory Commission Expense	$476	$484	$484
Total Account 928	**$476**	**$484**	**$484**
Research and Development Expenditures			
Research and Development	**$100**	**$109**	**$113**
Donations (426.1)			
Property Donations	$33	$36	$36
Civic Donations	34	7	7
Total charitable and civic contributions	**$67**	**$43**	**$43**

FirstEnergy Pennsylvania Electric Company
FE PA West Penn Rate District
($ in Thousands)

Description	12 Months Ending 12/31 2023	2024	2025
Advertising Expenses (913 & 930.1)			
Print Advertising	$25	$26	$26
Agency Services	50	0	0
Total Advertising Expense	**$75**	**$26**	**$26**
Misc. General Expenses (930.2)			
Bank Fees	116	163	160
Misc Regulatory Expenses	0	0	0
Corporate Dues - Trade	224	186	189
Financing Admin Fees	54	68	68
Corporate Dues - Civic	29	152	150
Association Fees and Dues	155	56	6
Licenses, Permits and Regulations	233	0	0
Other Miscellaneous Expenses	37	(27)	(2)
Total Miscellaneous General Expenses	**$848**	**$598**	**$571**
Outside Services (923)			
Outside Contractors	$11,340	$10,242	$11,432
FE Service Co. Assessments	16,460	16,538	16,602
Total Account 923	**$27,800**	**$26,780**	**$28,034**
Regulatory Commission Expenses (928)			
Regulatory Commission Expense	$1,954	$3,168	$3,168
Total Account 928	**$1,954**	**$3,168**	**$3,168**
Research and Development Expenditures			
Research and Development	**$194**	**$210**	**$216**
Donations (426.1)			
Property Donations	$109	$109	$109
Civic Donations	230	16	16
Total charitable and civic contributions	**$339**	**$125**	**$125**

Q. II-D-8 Provide an analysis by function of charges by affiliates, for the test year and the 12-month period immediately prior to the test year, for services rendered included in the operating expenses of the filing company. Explain the nature of the service and the basis on which charges or allocations are made, including a copy of an applicable contract. Also, explain major variances between the charges for the test year and the corresponding charges for the prior 12-month period.

A. II-D-8 See II-D-8 Attachment A for a copy of the FESC Service Agreement with affiliates.

See II-D-8 Attachment B for services rendered which are included in the operating expenses of each filing Rate District for the test years and the 12-month period immediately prior to the test year.

SERVICE AGREEMENT

This Service Agreement ("Agreement") is entered into as of the ___ day of _____, 20__, by and between each of the associate companies listed on the signature page hereto (each a "Client Company" and collectively the "Client Companies"), and FirstEnergy Service Company ("Service Company"), an Ohio corporation.

WHEREAS, Service Company is a direct wholly-owned subsidiary of FirstEnergy Corp. ("FirstEnergy");

WHEREAS, Service Company provides corporate, administrative, management and other services to FirstEnergy and the Client Companies; and

WHEREAS, Client Company desires to purchase such corporate, administrative, management and other services from Service Company as Client Company may request or require in accordance with this Agreement and as required by the laws, rules, regulations, judgement, and orders of any federal or state regulatory body whose approval and regulation is, pursuant to the laws of said jurisdiction, necessary and a legal prerequisite to Client Company's operations to accomplish Client Company's business purpose (collectively, "Law");

NOW, THEREFORE, in consideration of the mutual covenants contained herein and other valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto, intending to be legally bound, hereby agree as follows:

1. DESCRIPTION AND PROVISION OF SERVICES.

(a) Service Company shall perform such corporate, administrative, management and other services for Client Company (the "Basic Operating Services"), including but not limited to, executive services, accounting and finance, internal auditing, risk management, human resources, corporate affairs, corporate communications, information technology, policy and compliance, records management, and legal services. Service Company shall provide such Basic Operating Services to Client Company until this Agreement terminates.

(b) In addition to Basic Operating Services, Service Company shall provide to Client Company such services as Client Company deems necessary to achieve Client Company's business purpose or as required by Law (the "Additional Services", and together with Basic Operating Services, the "Services"). Additional Services include but are not limited to, operations management, construction, maintenance, asset oversight, customer service, rates and regulatory affairs, environmental, corporate real estate, strategic planning and operations, flight operations, performance management, business development, and investment management. Service Company

shall provide such Additional Services until such time as Client Company indicates otherwise by written notice.

(c) Exhibit A hereto lists and describes all Services that are available from Service Company, as will be reviewed annually and updated as required by Law or when otherwise deemed appropriate by the parties hereto.

2. PERSONNEL.

Service Company will employ such executive officers, accountants, financial advisers, technical advisers, attorneys and other persons with the qualifications to provide the Services, as appropriate and necessary. Service Company may, at its discretion, also arrange for the services of nonaffiliated experts, consultants, and attorneys in connection with the performance of any of the Services provided under this Agreement.

3. COMPENSATION AND ALLOCATION.

(A) COMPENSATION.

As and to the extent permitted by Law,

(i) any Services provided by Service Company pursuant to this Agreement shall be at cost;

(ii) the costs for Services rendered by Service Company shall cover direct and indirect costs, plus any reasonable expenses and fees incurred by Service Company to provide such Services to Client Company (collectively, "Costs"); and

(iii) Client Company shall pay such Costs as appropriate.

(B) COST ALLOCATION METHODOLOGY.

The Costs of Services provided by Service Company pursuant to this Agreement shall be directly assigned, distributed, or allocated by activity, project, program, work order or other appropriate means, as follows:

(i) a direct charge, whereby Costs are assigned to the Client Company directly benefiting from the Service provided; and/or

(ii) an indirect charge, whereby the appropriate share of the Costs of Services provided by Service Company that are not directly charged to a Client Company will be allocated among Client Companies by utilizing the method that most accurately distributes such Costs. Applicable cost allocation factors, which are included in FirstEnergy's cost allocation manual, will be reviewed annually and updated as required by Law or when otherwise deemed appropriate by the parties hereto.

4. BILLING AND PAYMENT.

Billing and payment for Services provided by Service Company shall be by making appropriate accounting entries on the books of Client Company and Service Company. Monthly reports provided to Client Company will include details of Costs associated with Services provided by Service Company. Financial settlement for Services provided by Service Company will be made on a monthly basis, with billing to occur as soon as practicable after the close of the month, and financial settlement or accounting entries completed within thirty (30) days of billing. Any amount remaining unpaid by Client Company after thirty (30) days following billing shall bear interest thereon from the due date of billing until financial settlement at a rate equal to the prime rate on the due date.

5. APPLICATION OF LAW.

This Agreement shall be subject to the approval of any state electric utility regulatory commission whose approval is, by the laws of the federal government or said state, a legal prerequisite to the execution and delivery or the performance of this Agreement.

6. TERM AND TERMINATION.

(A) INITIAL TERM.

This Agreement shall commence as of the date first indicated above and shall continue thereafter for a period of five (5) years (the "Initial Term"), unless sooner terminated pursuant to this Section 6.

(B) RENEWAL TERM.

Upon expiration of the Initial Term, this Agreement shall automatically renew for successive five (5)-year terms unless either party provides written notice of nonrenewal no later than three hundred and sixty-five (365) days prior to the end of the then-current term (each a "Renewal Term" and together with the Initial Term, the "Term"). If the Term is renewed for one or more Renewal Term, the terms and conditions of this Agreement during each Renewal Term shall be the same as the terms and conditions in effect immediately prior to such renewal. If either party provides timely notice of nonrenewal, this Agreement shall terminate on the expiration of the then-current Term, unless sooner terminated in this Section 6.

(C) VOLUNTARY TERMINATION.

Any party to this Agreement may terminate this Agreement by providing one hundred eighty (180) days written notice of such termination to the other party.

(D) TERMINATION IN COMPLIANCE WITH LAW.

This Agreement is subject to termination or modification at any time to the extent its performance may conflict with any rule, regulation, requirement, or order of the state or federal electric utility regulatory commission with jurisdiction over the Client Company.

(E) AUTOMATIC TERMINATION.

This Agreement shall automatically terminate upon Client Company (i) ceasing to be an affiliate of Service Company; (ii) becoming insolvent or admitting its inability to pay its debt obligations as they come due; (iii) becoming subject, voluntarily or involuntarily, to any proceeding under any bankruptcy or insolvency law, which is not stayed within ten (10) business days or is not dismissed or vacated within thirty (30) business days after filing; (iv) being dissolved or liquidated or taking any corporate action for such purpose; (v) making a general assignment for the benefit of creditors; or (vi) having a receiver, trustee, custodian, or similar agent appointed by order of any court of competent jurisdiction to take charge of or sell any material portion of its property or business. In the event of a termination of this Agreement pursuant to this Section 6(E), there shall be a transition period not to exceed ninety (90) days for which the Service Company will continue to provide Services at cost to Client Company.

7. GENERAL.

(A) ENTIRE AGREEMENT.

This Agreement, together with its exhibits, constitutes the entire understanding and agreement of the parties with respect to its subject matter, and effective upon the execution of this Agreement by the respective parties hereof, any and all prior agreements, understandings or representations with respect to this subject matter are hereby terminated and canceled in their entirety and are of no further force and effect, except to the extent transactions thereunder have taken place prior to such effective date, in which case such agreements will govern the terms of such transactions.

(B) ASSIGNMENT AND BINDING EFFECT.

No assignment of this Agreement or a party's rights, interests or obligations hereunder may be made without the other party's written consent, which shall not be unreasonably withheld, delayed, or conditioned. This Agreement shall inure to the benefit of and shall be binding upon the parties and their respective successors and assigns.

(C) NOTICE.

Where written notice is required by this Agreement, all notices, consents, certificates, or other communications hereunder shall be in writing and shall be deemed given to the persons and at the addresses identified below (or to such other person and address as a party may give in a notice given in accordance with the provisions hereof) only as follows: (i) if given by personal delivery, upon such personal delivery, (ii) if sent for next day delivery by United States registered, certified or express mail, or overnight delivery service, on the date of delivery as confirmed by written confirmation of delivery, or (iii) if sent by electronic mail, upon electronic confirmation of receipt, except that if such confirmation occurs on a day that is not a business day, then such notice or other communication will not be deemed effective or given until the next succeeding business day. Notices sent in any other manner will not be effective.

To Client Company: c/o President
76 South Main St.
Akron, OH 44308
[President Email]

To Service Company: c/o Vice President and Controller
76 South Main St.
Akron, OH 44308
[Controller Email]

(D) EXTENSION OF TIME; WAIVER.

A party may (i) extend the time for the performance of any of the obligations of the other party under this Agreement, and/or (ii) waive compliance with any of the agreements or conditions for the other party's benefit contained herein. Any such extension or waiver will be valid only if set forth in a writing signed by the acting party. No waiver by a party of any default, misrepresentation, or breach hereunder, whether intentional or not, may be deemed to extend to any prior or subsequent default, misrepresentation, or breach hereunder or affect in any way any rights arising because of any prior or subsequent occurrence. No failure or delay of a party to exercise any right or remedy under this Agreement will operate as a waiver thereof, and no single or partial exercise of any right or remedy will preclude any other or further exercise of the same, or of any other, right or remedy.

(E) GOVERNING LAW.

This Agreement shall be governed by and construed in accordance with the laws of the State of Ohio, without regard to its conflict of law provisions.

(F) HEADINGS.

The headings contained in this Agreement are inserted for convenience only and will not affect in any way the meaning or interpretation of this Agreement.

(G) SEVERABILITY.

The provisions of this Agreement will be deemed severable, and the invalidity or unenforceability of any provision will not affect the validity or enforceability of the other provisions hereof.

(H) MODIFICATION.

This Agreement may not be amended or modified except by a writing signed by each of Service Company and Client Company.

(I) COUNTERPARTS.

This Agreement may be executed in two or more counterparts, each of which will be deemed an original but all of which together will constitute one and the same instrument. This

Agreement will become effective when one or more counterparts have been signed by each party and delivered to the other party, it being understood that the parties need not sign the same counterpart. The exchange of copies of this Agreement and of executed signature pages by electronic mail in "portable document format" (".pdf") or by a combination of such means, will constitute effective execution and delivery of this Agreement as to the parties and may be used in lieu of an original Agreement for all purposes. Signatures of the parties transmitted by electronic mail or by .pdf shall be deemed to be original signatures for all purposes.

(J) THIRD PARTY BENEFICIARIES.

Nothing in this Agreement shall be deemed to create any right in any creditor or other person or entity not a party hereto. This Agreement shall not be construed in any respect to be a contract in whole or in part for the benefit of any third party.

IN WITNESS WHEREOF, the parties have caused this Agreement to be duly executed effective as of date first above written.

FirstEnergy Service Company

By: _____
Name:
Title: Vice President and Controller

IN WITNESS WHEREOF, the parties have caused this Agreement to be duly executed effective as of date first above written.

[Client Company][, on its own behalf and on behalf of its subsidiaries [•]]

By: _____
Name:
Title: [Officer]

EXHIBIT A

DESCRIPTION OF SERVICES

Service	Description
Executive Management	Provide strategic, financial, and operational leadership for all aspects of the business.
Accounting and Tax Support	Various accounting and tax services, including but not limited to: financial reporting; utility reporting and billing; property, general, regulatory, and tax accounting; accounts payable; accounting research; utility and transmission business services; finance transformation; tax planning; federal, state, and local tax and rates; and return on Service Company assets.
Investor Relations, Corporate Responsibility and Communications Support	Various services, including but not limited to: investor relations; corporate responsibility and rating agencies; internal, external, and customer communications; and graphic and document production.
Treasury Support	Various treasury services, including but not limited to: pension and investment management; business development; and capital markets, cash, and e-commerce.
Risk Support	Various risk-related services, including but not limited to: insurance and credit risk; enterprise risk management and risk control; and operational risk management.
Rates and Regulatory Affairs Support	Various regulatory services, including but not limited to: load forecasting and rate initiatives; distribution and transmission rates; and state and federal regulatory affairs.
Strategy, Planning & Business Performance Support	Various services, including but not limited to: business planning and performance; and long-term planning.
Supply Chain Support	Various supply chain services, including but not limited to: supply chain solutions/standards; material operations; and strategic category management.
Human Resources & Corporate Services Support	Various services, including but not limited to: talent management; total rewards; pension and other post-employment benefits; labor/employee relations and corporate safety; diversity, equity, and inclusion; and HR technology.

Service	Description
Corporate Services	Various services, including but not limited to: administrative services; real estate; and flight operations.
Legal Support	Various services, including but not limited to: legal services; records and information compliance; claims; and corporate secretary.
Ethics & Compliance Support	Perform investigations and risk assessments on compliance matters; provide policy management and compliance training and communication.
Internal Auditing Support	Provide risk-based independent assurance and consulting internal audit services; evaluate risk management, control, and governance processes, and administer the program for management's testing of internal controls.
Corporate Affairs and Community Involvement Support	Coordinate community partnerships and employee volunteer opportunities; administer contributions for charitable, social and community welfare programs.
Compliance & Regulated Services Support	Various regulatory compliance services, including but not limited to: regulated commodity sourcing; FERC and RTO technical support; NERC compliance; FERC and state compliance reporting; regulated settlements.
External Affairs Support	Various external affairs services; including but not limited to: regional external affairs; state and federal government affairs; and legislative and regulatory policy and administration.
Information Technology & Corporate Security	Various IT and security services, including but not limited to: IT innovation and enablement; cyber security and transmission security operations center; compliance field support and physical security; and physical security compliance and technology.
Transmission Support	Various transmission-related services, including but not limited to: operations; planning and protection; substation services; and assets and records control.
Utility Operations	Various utility-related services, including but not limited to: state executive management; engineering services; distribution engineering and customer accounts support; work management operations; and operational strategy and alignment.

Service	Description
Safety & Human Performance	Various services, including but not limited to: human performance and governance; safety data analytics, training and work practices, and operations.
Operations Support	Various services, including but not limited to: regional workforce development; metering and support systems; central electric lab and BETA lab support; work management and process improvement; distribution system operations; vegetation management; emergency preparedness; and ADMS/GIS Project.
Utility Services	Various services, including but not limited to: environmental support; generation services; and fuels and generation commercial operations.
Construction & Design Services	Various services, including but not limited to: transmission and substation design; transmission project management; portfolio management; and transmission program support.
Transformation Support	Various services, including but not limited to: emerging technology programs and strategy; and transformation office and program.
Competitive Products & Services	Various services, including but not limited to: FirstEnergy sales; and consumer products and marketing.
Customer Engagement	Various customer-related services, including but not limited to: national accounts and customer support; economic development; energy efficiency implementation, compliance and reporting; and customer analytics and reporting.
Customer Care	Various customer services, including but not limited to: customer contact centers, management, and care support; and revenue operations.
Customer Policy & Solutions	Various customer-related services, including but not limited to: FEP operations; and customer policy, advocacy, and solutions.

Hierarchy	Allocation Method	Direct	Indirect	Grand Total
Accounting and Tax Support	Direct	354,071		354,071
	Headcount		(78,780)	(78,780)
	Multiple Factor All		413,368	413,368
	Multiple Factor Utility		138,377	138,377
	Multiple Factor Utility/Non-Utility		4,572,412	4,572,412
Accounting and Tax Support Total		**354,071**	**5,045,377**	**5,399,448**
Compliance & Regulated Services Support	Direct	9,015		9,015
	Multiple Factor All		105,847	105,847
	Multiple Factor Utility		234,888	234,888
Compliance & Regulated Services Support Total		**9,015**	**340,735**	**349,750**
Corporate Affairs & Community Involvement Support	Direct	69		69
	Multiple Factor All		50,466	50,466
	Multiple Factor Utility		174,570	174,570
Corporate Affairs & Community Involvement Support Total		**69**	**225,036**	**225,106**
Customer Support	Direct	1,542,511		1,542,511
	Multiple Factor Utility		886,558	886,558
	Multiple Factor Utility/Non-Utility		5,772	5,772
	Number of Customers		6,005,890	6,005,890
	Number of Shopping Customers		283,573	283,573
Customer Support Total		**1,542,511**	**7,181,792**	**8,724,303**
Ethics & Compliance Support	Direct	110		110
	Multiple Factor All		292,771	292,771
Ethics & Compliance Support Total		**110**	**292,771**	**292,881**
External Affairs Support	Direct	283,321		283,321
	Multiple Factor All		59,027	59,027
	Multiple Factor Utility		296,251	296,251
External Affairs Support Total		**283,321**	**355,278**	**638,600**
Human Resources & Corporate Services Support	Direct	1,018,820		1,018,820
	Direct Charge Ratio-BETA		63,050	63,050
	Direct Charge Ratio-Square Footage		33,648	33,648
	Headcount		12,481,377	12,481,377
	Multiple Factor All		1,665,479	1,665,479
	Multiple Factor Utility		217,522	217,522
	Multiple Factor Utility/Non-Utility		3,643	3,643
Human Resources & Corporate Services Support Total		**1,018,820**	**14,464,718**	**15,483,539**
Information Technology Support	Direct	1,719,016		1,719,016
	Daily Print Volume		95,718	95,718
	Direct Charge Ratio-EMS		5,820	5,820
	Multiple Factor All		4,407,433	4,407,433
	Multiple Factor Utility		744,476	744,476
	Multiple Factor Utility/Non-Utility		487	487
	Number of Billing Inserts		80,134	80,134
	Number of Computer Workstations		17,806	17,806
	Number of Computer Workstations-Support		35,752	35,752
	Number of Customers		962,117	962,117
Information Technology Support Total		**1,719,016**	**6,349,743**	**8,068,759**
Internal Auditing Support	Direct	259		259
	Multiple Factor All		229,981	229,981
	Multiple Factor Utility		25,431	25,431
Internal Auditing Support Total		**259**	**255,412**	**255,671**
Inventory Carrying Charges on Service Company Assets	Direct	2,638,180		2,638,180
Inventory Carrying Charges on Service Company Assets Total		**2,638,180**		**2,638,180**
Investor Relations, Corporate Responsibility and Communications Support	Direct	2,137		2,137
	Multiple Factor All		286,939	286,939
	Multiple Factor Utility		92,056	92,056
	Number of Customers		106,116	106,116
Investor Relations, Corporate Responsibility and Communications Support Total		**2,137**	**485,111**	**487,248**
Legal Support	Direct	547,536		547,536
	Multiple Factor All		289,067	289,067
	Multiple Factor Utility		598,698	598,698
	Multiple Factor Utility/Non-Utility		2,353	2,353
Legal Support Total		**547,536**	**890,118**	**1,437,654**
President & CEO Support	Multiple Factor All		714,254	714,254
	Multiple Factor Utility		45	45
President & CEO Support Total			**714,299**	**714,299**
Rates and Regulatory Affairs Support	Direct	180,103		180,103
	Multiple Factor Utility		197,827	197,827
	Number of Customers		101,193	101,193
Rates and Regulatory Affairs Support Total		**180,103**	**299,020**	**479,123**
Risk Support	Direct	482		482
	Multiple Factor All		247,195	247,195
	Multiple Factor Utility		3,690	3,690
Risk Support Total		**482**	**250,885**	**251,367**
Strategy, LT Planning & Business Performance Support	Multiple Factor All		208,542	208,542

Hierarchy	Allocation Method	Direct	Indirect	Grand Total
	Multiple Factor Utility		9,771	9,771
Strategy, LT Planning & Business Performance Support Total		**-**	**218,312**	**218,312**
Supply Chain Support	Direct	160,924		160,924
	Direct Charge Ratio-Distribution Center-EDC		185,869	185,869
	Direct Charge Ratio-Distribution Center-WDC		34	34
	Multiple Factor Utility		(63,313)	(63,313)
	Multiple Factor Utility/Non-Utility		374,915	374,915
Supply Chain Support Total		**160,924**	**497,505**	**658,429**
SVP & Chief Financial Officer	Multiple Factor All		98,698	98,698
SVP & Chief Financial Officer Total			**98,698**	**98,698**
Transmission, Distribution Operations Support	Direct	3,628,335		3,628,335
	Direct Charge Ratio-BETA		86,162	86,162
	Direct Charge Ratio-Environmental		69,385	69,385
	Multiple Factor All		418,583	418,583
	Multiple Factor Utility		4,433,333	4,433,333
	Multiple Factor Utility/Non-Utility		77,233	77,233
	Multiple Factor Utility-Transmission		-	-
	Number of Customers		(1,167)	(1,167)
Transmission, Distribution Operations Support Total		**3,628,335**	**5,083,528**	**8,711,863**
Treasury Support	Headcount		7,403	7,403
	Multiple Factor All		179,369	179,369
	Multiple Factor Utility		25	25
Treasury Support Total			**186,798**	**186,798**
Grand Total		**12,084,889**	**43,235,137**	**55,320,026**

Hierarchy	Allocation Method	Direct	Indirect	Grand Total
Accounting and Tax Support	Multiple Factor Utility		178,775	178,775
	Multiple Factor All		(1,086,793)	(1,086,793)
	Multiple Factor Utility/Non-Utility		5,353,561	5,353,561
	Headcount		16,684	16,684
	Direct	538,027		538,027
Accounting and Tax Support Total		**538,027**	**4,462,227**	**5,000,254**
Compliance & Regulated Services Support	Multiple Factor Utility		196,874	196,874
	Multiple Factor All		162,317	162,317
	Direct	46,473		46,473
Compliance & Regulated Services Support Total		**46,473**	**359,190**	**405,663**
Corporate Affairs & Community Involvement Support	Multiple Factor Utility		233,880	233,880
	Multiple Factor All		51,518	51,518
Corporate Affairs & Community Involvement Support Total			**285,398**	**285,398**
Customer Support	Multiple Factor Utility		705,444	705,444
	Multiple Factor Utility/Non-Utility		9,249	9,249
	Direct	1,392,034		1,392,034
	Number of Customers		5,644,090	5,644,090
	Number of Shopping Customers		106,227	106,227
Customer Support Total		**1,392,034**	**6,465,010**	**7,857,044**
Ethics & Compliance Support	Multiple Factor All		217,230	217,230
Ethics & Compliance Support Total			**217,230**	**217,230**
External Affairs Support	Multiple Factor Utility		324,330	324,330
	Multiple Factor All		73,399	73,399
	Direct	395,964		395,964
External Affairs Support Total		**395,964**	**397,729**	**793,693**
Human Resources & Corporate Services Support	Multiple Factor Utility		188,648	188,648
	Multiple Factor All		1,188,923	1,188,923
	Headcount		8,390,265	8,390,265
	Direct	649,489		649,489
	Direct Charge Ratio-BETA		23,411	23,411
	Direct Charge Ratio-Square Footage		23,938	23,938
Human Resources & Corporate Services Support Total		**649,489**	**9,815,185**	**10,464,674**
Information Technology Support	Multiple Factor Utility		893,343	893,343
	Multiple Factor All		5,782,299	5,782,299
	Multiple Factor Utility/Non-Utility		953	953
	Direct	1,186,609		1,186,609
	Number of Customers		1,335,970	1,335,970
	Direct Charge Ratio-EMS		102,683	102,683
	Number of Computer Workstations		8,147	8,147
	Number of Computer Workstations-Support		3,856	3,856
Information Technology Support Total		**1,186,609**	**8,127,250**	**9,313,859**
Internal Auditing Support	Multiple Factor All		284,682	284,682
Internal Auditing Support Total			**284,682**	**284,682**
Inventory Carrying Charges on Service Company Assets	Direct	2,198,237		2,198,237
Inventory Carrying Charges on Service Company Assets Total		**2,198,237**		**2,198,237**
Investor Relations, Corporate Responsibility and Communications Support	Multiple Factor All		386,133	386,133
	Multiple Factor Utility/Non-Utility		9,502	9,502
	Number of Customers		204,119	204,119
Investor Relations, Corporate Responsibility and Communications Support Total			**599,753**	**599,753**
Legal Support	Multiple Factor Utility		1,378,039	1,378,039
	Multiple Factor All		658,631	658,631
	Multiple Factor Utility/Non-Utility		7,702	7,702
	Direct	18,038		18,038
Legal Support Total		**18,038**	**2,044,372**	**2,062,411**
President & CEO Support	Multiple Factor All		282,754	282,754
President & CEO Support Total			**282,754**	**282,754**
Rates and Regulatory Affairs Support	Multiple Factor Utility		369,784	369,784
Rates and Regulatory Affairs Support Total			**369,784**	**369,784**
Risk Support	Multiple Factor All		218,064	218,064
	Multiple Factor Utility/Non-Utility		16,839	16,839
Risk Support Total			**234,903**	**234,903**
Strategy, LT Planning & Business Performance Support	Multiple Factor All		229,968	229,968
Strategy, LT Planning & Business Performance Support Total			**229,968**	**229,968**
Supply Chain Support	Multiple Factor Utility		(92,059)	(92,059)
	Multiple Factor Utility/Non-Utility		497,143	497,143
	Direct Charge Ratio-Distribution Center-EDC		207,343	207,343
Supply Chain Support Total			**612,427**	**612,427**
SVP & Chief Financial Officer	Multiple Factor All		104,100	104,100
SVP & Chief Financial Officer Total			**104,100**	**104,100**
Transmission, Distribution Operations Support	Multiple Factor Utility		759,793	759,793
	Multiple Factor All		495,648	495,648
	Multiple Factor Utility/Non-Utility		62,835	62,835

Hierarchy	Allocation Method	Direct	Indirect	Grand Total
	Direct	3,461,644		3,461,644
	Direct Charge Ratio-BETA		104,517	104,517
	Number of Customers		8,143	8,143
Transmission, Distribution Operations Support Total		**3,461,644**	**1,430,937**	**4,892,581**
Treasury Support	Multiple Factor Utility		2,202	2,202
	Multiple Factor All		134,537	134,537
	Headcount		43,069	43,069
Treasury Support Total			**179,809**	**179,809**
Grand Total		**9,886,515**	**36,502,709**	**46,389,224**

Hierarchy	Allocation Method	Direct	Indirect	Grand Total
Accounting and Tax Support	Multiple Factor Utility		203,893	203,893
	Multiple Factor All		553,216	553,216
	Multiple Factor Utility/Non-Utility		5,575,409	5,575,409
	Headcount		(22,605)	(22,605)
	Direct	333,328		333,328
Accounting and Tax Support Total		**333,328**	**6,309,913**	**6,643,241**
Compliance & Regulated Services Support	Multiple Factor Utility		198,402	198,402
	Multiple Factor All		166,566	166,566
	Direct	46,471		46,471
Compliance & Regulated Services Support Total		**46,471**	**364,968**	**411,439**
Corporate Affairs & Community Involvement Support	Multiple Factor Utility		233,356	233,356
	Multiple Factor All		53,195	53,195
Corporate Affairs & Community Involvement Support Total			**286,551**	**286,551**
Customer Support	Multiple Factor Utility		632,811	632,811
	Multiple Factor Utility/Non-Utility		9,249	9,249
	Direct	1,572,765		1,572,765
	Number of Customers		6,666,244	6,666,244
	Number of Shopping Customers		108,366	108,366
Customer Support Total		**1,572,765**	**7,416,669**	**8,989,434**
Ethics & Compliance Support	Multiple Factor All		220,543	220,543
Ethics & Compliance Support Total			**220,543**	**220,543**
External Affairs Support	Multiple Factor Utility		330,789	330,789
	Multiple Factor All		74,875	74,875
	Direct	407,198		407,198
External Affairs Support Total		**407,198**	**405,664**	**812,862**
Human Resources & Corporate Services Support	Multiple Factor Utility		193,075	193,075
	Multiple Factor All		1,200,880	1,200,880
	Headcount		8,853,896	8,853,896
	Direct	663,254		663,254
	Direct Charge Ratio-BETA		23,452	23,452
	Direct Charge Ratio-Square Footage		23,938	23,938
Human Resources & Corporate Services Support Total		**663,254**	**10,295,241**	**10,958,495**
Information Technology Support	Multiple Factor Utility		962,908	962,908
	Multiple Factor All		6,725,165	6,725,165
	Multiple Factor Utility/Non-Utility		953	953
	Direct	406,383		406,383
	Number of Customers		1,209,877	1,209,877
	Direct Charge Ratio-EMS		112,051	112,051
	Number of Computer Workstations		10,424	10,424
	Number of Computer Workstations-Support		10,864	10,864
Information Technology Support Total		**406,383**	**9,032,242**	**9,438,624**
Internal Auditing Support	Multiple Factor All		293,194	293,194
Internal Auditing Support Total			**293,194**	**293,194**
Inventory Carrying Charges on Service Company Assets	Direct	2,198,237		2,198,237
Inventory Carrying Charges on Service Company Assets Total		**2,198,237**		**2,198,237**
Investor Relations, Corporate Responsibility and Communications Support	Multiple Factor All		394,006	394,006
	Multiple Factor Utility/Non-Utility		9,502	9,502
	Number of Customers		206,538	206,538
Investor Relations, Corporate Responsibility and Communications Support Total			**610,046**	**610,046**
Legal Support	Multiple Factor Utility		1,152,234	1,152,234
	Multiple Factor All		678,895	678,895
	Multiple Factor Utility/Non-Utility		7,702	7,702
	Direct	114		114
Legal Support Total		**114**	**1,838,831**	**1,838,945**
President & CEO Support	Multiple Factor All		286,409	286,409
President & CEO Support Total			**286,409**	**286,409**
Rates and Regulatory Affairs Support	Multiple Factor Utility		412,034	412,034
	Number of Customers		16,932	16,932
Rates and Regulatory Affairs Support Total			**428,966**	**428,966**
Risk Support	Multiple Factor All		232,177	232,177
	Multiple Factor Utility/Non-Utility		16,839	16,839
Risk Support Total			**249,016**	**249,016**
Strategy, LT Planning & Business Performance Support	Multiple Factor All		255,565	255,565
Strategy, LT Planning & Business Performance Support Total			**255,565**	**255,565**
Supply Chain Support	Multiple Factor Utility		(90,033)	(90,033)
	Multiple Factor Utility/Non-Utility		541,131	541,131
	Direct Charge Ratio-Distribution Center-EDC		216,026	216,026
Supply Chain Support Total			**667,123**	**667,123**
SVP & Chief Financial Officer	Multiple Factor All		123,974	123,974
SVP & Chief Financial Officer Total			**123,974**	**123,974**
Transmission, Distribution Operations Support	Multiple Factor Utility		4,706,860	4,706,860
	Multiple Factor All		504,835	504,835
	Multiple Factor Utility/Non-Utility		64,831	64,831
	Direct	3,372,338		3,372,338

Hierarchy	Allocation Method	Direct	Indirect	Grand Total
	Direct Charge Ratio-BETA		108,062	108,062
	Number of Customers		8,673	8,673
Transmission, Distribution Operations Support Total		**3,372,338**	**5,393,260**	**8,765,598**
Treasury Support	Multiple Factor Utility		1,792	1,792
	Multiple Factor All		133,096	133,096
	Headcount		42,631	42,631
Treasury Support Total			**177,519**	**177,519**
Grand Total		**9,000,088**	**44,655,694**	**53,655,782**

Hierarchy	Allocation Method	Direct	Indirect	Grand Total
Accounting and Tax Support	Direct	352,372		352,372
	Headcount		(92,699)	(92,699)
	Multiple Factor All		456,620	456,620
	Multiple Factor Utility		152,966	152,966
	Multiple Factor Utility/Non-Utility		5,053,014	5,053,014
Accounting and Tax Support Total		**352,372**	**5,569,901**	**5,922,273**
Compliance & Regulated Services Support	Direct	32,781		32,781
	Multiple Factor All		116,922	116,922
	Multiple Factor Utility		259,754	259,754
Compliance & Regulated Services Support Total		**32,781**	**376,676**	**409,457**
Corporate Affairs & Community Involvement Support	Direct	4,401		4,401
	Multiple Factor All		55,747	55,747
	Multiple Factor Utility		192,988	192,988
Corporate Affairs & Community Involvement Support Total		**4,401**	**248,735**	**253,135**
Customer Support	Direct	1,669,796		1,669,796
	Multiple Factor Utility		980,532	980,532
	Multiple Factor Utility/Non-Utility		6,378	6,378
	Number of Customers		6,037,939	6,037,939
	Number of Shopping Customers		265,292	265,292
Customer Support Total		**1,669,796**	**7,290,142**	**8,959,938**
Ethics & Compliance Support	Direct	14,611		14,611
	Multiple Factor All		323,404	323,404
Ethics & Compliance Support Total		**14,611**	**323,404**	**338,015**
External Affairs Support	Direct	683,645		683,645
	Multiple Factor All		65,204	65,204
	Multiple Factor Utility		130,788	130,788
External Affairs Support Total		**683,645**	**195,992**	**879,637**
Human Resources & Corporate Services Support	Direct	265,105		265,105
	Direct Charge Ratio-BETA		206,367	206,367
	Direct Charge Ratio-Square Footage		37,273	37,273
	Headcount		14,686,870	14,686,870
	Multiple Factor All		1,839,744	1,839,744
	Multiple Factor Utility		240,498	240,498
	Multiple Factor Utility/Non-Utility		4,025	4,025
Human Resources & Corporate Services Support Total		**265,105**	**17,014,777**	**17,279,882**
Information Technology Support	Direct	1,921,774		1,921,774
	Daily Print Volume		96,225	96,225
	Direct Charge Ratio-EMS		6,431	6,431
	Multiple Factor All		4,868,599	4,868,599
	Multiple Factor Utility		1,193,617	1,193,617
	Multiple Factor Utility/Non-Utility		538	538
	Number of Billing Inserts		80,559	80,559
	Number of Computer Workstations		25,951	25,951
	Number of Computer Workstations-Support		52,106	52,106
	Number of Customers		967,219	967,219
Information Technology Support Total		**1,921,774**	**7,291,245**	**9,213,019**
Internal Auditing Support	Multiple Factor All		254,045	254,045
	Multiple Factor Utility		28,112	28,112
Internal Auditing Support Total			**282,157**	**282,157**
Inventory Carrying Charges on Service Company Assets	Direct	2,994,188		2,994,188
Inventory Carrying Charges on Service Company Assets Total		**2,994,188**		**2,994,188**
Investor Relations, Corporate Responsibility and Communications Support	Direct	1,413		1,413
	Multiple Factor All		316,964	316,964
	Multiple Factor Utility		101,815	101,815
	Number of Customers		106,678	106,678
Investor Relations, Corporate Responsibility and Communications Support Total		**1,413**	**525,457**	**526,869**
Legal Support	Direct	407,112		407,112
	Multiple Factor All		319,313	319,313
	Multiple Factor Utility		881,071	881,071
	Multiple Factor Utility/Non-Utility		2,600	2,600
Legal Support Total		**407,112**	**1,202,984**	**1,610,096**
President & CEO Support	Multiple Factor All		788,989	788,989
	Multiple Factor Utility		50	50
President & CEO Support Total			**789,039**	**789,039**
Rates and Regulatory Affairs Support	Direct	185,917		185,917
	Multiple Factor Utility		218,703	218,703
	Number of Customers		101,733	101,733
Rates and Regulatory Affairs Support Total		**185,917**	**320,436**	**506,353**
Risk Support	Direct	442		442
	Multiple Factor All		273,060	273,060
	Multiple Factor Utility		4,080	4,080
Risk Support Total		**442**	**277,141**	**277,582**
Strategy, LT Planning & Business Performance Support	Multiple Factor All		230,362	230,362
	Multiple Factor Utility		10,807	10,807
Strategy, LT Planning & Business Performance Support Total		**-**	**241,169**	**241,169**

Hierarchy	Allocation Method	Direct	Indirect	Grand Total
Supply Chain Support	Direct	106,157		106,157
	Direct Charge Ratio-Distribution Center-EDC		31,228	31,228
	Direct Charge Ratio-Distribution Center-SDC		92,715	92,715
	Direct Charge Ratio-Distribution Center-WDC		39,090	39,090
	Multiple Factor Utility		21,047	21,047
	Multiple Factor Utility/Non-Utility		414,323	414,323
Supply Chain Support Total		**106,157**	**598,403**	**704,560**
SVP & Chief Financial Officer	Multiple Factor All		109,025	109,025
SVP & Chief Financial Officer Total			**109,025**	**109,025**
Transmission, Distribution Operations Support	Direct	4,700,701		4,700,701
	Direct Charge Ratio-BETA		280,791	280,791
	Direct Charge Ratio-Environmental		383,642	383,642
	Direct Charge Ratio-Legacy and Ash Sites		2,380	2,380
	Direct Charge Ratio-Mobile Maintenance		1,590	1,590
	Multiple Factor All		462,499	462,499
	Multiple Factor Utility		6,082,078	6,082,078
	Multiple Factor Utility/Non-Utility		85,351	85,351
	Multiple Factor Utility-Transmission		97	97
	Number of Customers		(1,174)	(1,174)
Transmission, Distribution Operations Support Total		**4,700,701**	**7,297,255**	**11,997,955**
Treasury Support	Headcount		8,711	8,711
	Multiple Factor All		198,137	198,137
	Multiple Factor Utility		28	28
Treasury Support Total		**-**	**206,876**	**206,876**
Grand Total		**13,340,414**	**50,160,813**	**63,501,227**

Hierarchy	Allocation Method	Direct	Indirect	Grand Total
Accounting and Tax Support	Multiple Factor Utility		201,668	201,668
	Multiple Factor All		(1,226,451)	(1,226,451)
	Multiple Factor Utility/Non-Utility		6,038,546	6,038,546
	Headcount		19,966	19,966
	Direct	535,587		535,587
Accounting and Tax Support Total		**535,587**	**5,033,729**	**5,569,317**
Compliance & Regulated Services Support	Multiple Factor Utility		222,110	222,110
	Multiple Factor All		183,172	183,172
	Direct	46,473		46,473
Compliance & Regulated Services Support Total		**46,473**	**405,281**	**451,754**
Corporate Affairs & Community Involvement Support	Multiple Factor Utility		263,868	263,868
	Multiple Factor All		58,138	58,138
Corporate Affairs & Community Involvement Support Total			**322,005**	**322,005**
Customer Support	Multiple Factor Utility		796,036	796,036
	Multiple Factor Utility/Non-Utility		10,432	10,432
	Direct	1,261,383		1,261,383
	Number of Customers		5,643,577	5,643,577
	Number of Shopping Customers		96,149	96,149
Customer Support Total		**1,261,383**	**6,546,194**	**7,807,577**
Ethics & Compliance Support	Multiple Factor All		245,140	245,140
Ethics & Compliance Support Total			**245,140**	**245,140**
External Affairs Support	Multiple Factor Utility		212,698	212,698
	Multiple Factor All		82,830	82,830
	Direct	549,828		549,828
External Affairs Support Total		**549,828**	**295,528**	**845,356**
Human Resources & Corporate Services Support	Multiple Factor Utility		212,837	212,837
	Multiple Factor All		1,341,680	1,341,680
	Headcount		10,041,165	10,041,165
	Direct Charge Ratio-BETA		66,011	66,011
	Direct Charge Ratio-Square Footage		465,540	465,540
Human Resources & Corporate Services Support Total			**12,127,234**	**12,127,234**
Information Technology Support	Multiple Factor Utility		1,006,574	1,006,574
	Multiple Factor All		6,518,115	6,518,115
	Multiple Factor Utility/Non-Utility		1,075	1,075
	Direct	1,516,996		1,516,996
	Number of Customers		1,335,970	1,335,970
	Direct Charge Ratio-EMS		116,008	116,008
	Number of Computer Workstations		14,578	14,578
	Number of Computer Workstations-Support		5,622	5,622
Information Technology Support Total		**1,516,996**	**8,997,942**	**10,514,939**
Internal Auditing Support	Multiple Factor All		321,259	321,259
Internal Auditing Support Total			**321,259**	**321,259**
Inventory Carrying Charges on Service Company Assets	Direct	2,468,997		2,468,997
Inventory Carrying Charges on Service Company Assets Total		2,468,997		2,468,997
Investor Relations, Corporate Responsibility and Communications Support	Multiple Factor All		435,744	435,744
	Multiple Factor Utility/Non-Utility		10,718	10,718
	Number of Customers		204,119	204,119
Investor Relations, Corporate Responsibility and Communications Support Total			**650,581**	**650,581**
Legal Support	Multiple Factor Utility		1,813,805	1,813,805
	Multiple Factor All		743,254	743,254
	Multiple Factor Utility/Non-Utility		8,688	8,688
	Direct	27,927		27,927
Legal Support Total		**27,927**	**2,565,747**	**2,593,674**
President & CEO Support	Multiple Factor All		319,083	319,083
President & CEO Support Total			**319,083**	**319,083**
Rates and Regulatory Affairs Support	Multiple Factor Utility		417,248	417,248
Rates and Regulatory Affairs Support Total			**417,248**	**417,248**
Risk Support	Multiple Factor All		246,081	246,081
	Multiple Factor Utility/Non-Utility		18,994	18,994
Risk Support Total			**265,075**	**265,075**
Strategy, LT Planning & Business Performance Support	Multiple Factor All		259,515	259,515
Strategy, LT Planning & Business Performance Support Total			**259,515**	**259,515**
Supply Chain Support	Multiple Factor Utility		171,465	171,465
	Multiple Factor Utility/Non-Utility		560,748	560,748
	Direct Charge Ratio-Distribution Center-EDC		30,971	30,971
	Direct Charge Ratio-Distribution Center-WDC		36,528	36,528
	Direct Charge Ratio-Distribution Center-SDC		62,523	62,523
Supply Chain Support Total			**862,233**	**862,233**
SVP & Chief Financial Officer	Multiple Factor All		117,475	117,475
SVP & Chief Financial Officer Total			**117,475**	**117,475**
Transmission, Distribution Operations Support	Multiple Factor Utility		2,133,814	2,133,814
	Multiple Factor All		559,295	559,295
	Multiple Factor Utility/Non-Utility		70,874	70,874
	Direct	4,954,301		4,954,301
	Direct Charge Ratio-BETA		226,122	226,122

Hierarchy	Allocation Method	Direct	Indirect	Grand Total
	Number of Customers		8,143	8,143
	Direct Charge Ratio-Mobile Maintenance		323,508	323,508
Transmission, Distribution Operations Support Total		**4,954,301**	**3,321,757**	**8,276,057**
Treasury Support	Multiple Factor Utility		2,484	2,484
	Multiple Factor All		151,823	151,823
	Headcount		51,543	51,543
Treasury Support Total			**205,851**	**205,851**
Grand Total		**11,361,492**	**43,278,879**	**54,640,371**

Hierarchy	Allocation Method	Direct	Indirect	Grand Total
Accounting and Tax Support	Multiple Factor Utility		229,993	229,993
	Multiple Factor All		624,271	624,271
	Multiple Factor Utility/Non-Utility		6,288,814	6,288,814
	Headcount		(27,053)	(27,053)
	Direct	330,803		330,803
Accounting and Tax Support Total		**330,803**	**7,116,024**	**7,446,827**
Compliance & Regulated Services Support	Multiple Factor Utility		223,832	223,832
	Multiple Factor All		187,968	187,968
	Direct	46,471		46,471
Compliance & Regulated Services Support Total		**46,471**	**411,800**	**458,271**
Corporate Affairs & Community Involvement Support	Multiple Factor Utility		263,277	263,277
	Multiple Factor All		60,030	60,030
Corporate Affairs & Community Involvement Support Total			**323,307**	**323,307**
Customer Support	Multiple Factor Utility		714,066	714,066
	Multiple Factor Utility/Non-Utility		10,432	10,432
	Direct	1,436,713		1,436,713
	Number of Customers		6,665,703	6,665,703
	Number of Shopping Customers		98,085	98,085
Customer Support Total		**1,436,713**	**7,488,285**	**8,924,997**
Ethics & Compliance Support	Multiple Factor All		248,879	248,879
Ethics & Compliance Support Total			**248,879**	**248,879**
External Affairs Support	Multiple Factor Utility		213,400	213,400
	Multiple Factor All		84,495	84,495
	Direct	566,300		566,300
External Affairs Support Total		**566,300**	**297,895**	**864,195**
Human Resources & Corporate Services Support	Multiple Factor Utility		217,832	217,832
	Multiple Factor All		1,355,172	1,355,172
	Headcount		10,596,020	10,596,020
	Direct Charge Ratio-BETA		66,126	66,126
	Direct Charge Ratio-Square Footage		465,540	465,540
Human Resources & Corporate Services Support Total			**12,700,692**	**12,700,692**
Information Technology Support	Multiple Factor Utility		1,087,105	1,087,105
	Multiple Factor All		7,580,126	7,580,126
	Multiple Factor Utility/Non-Utility		1,075	1,075
	Direct	208,753		208,753
	Number of Customers		1,209,877	1,209,877
	Direct Charge Ratio-EMS		126,592	126,592
	Number of Computer Workstations		18,651	18,651
	Number of Computer Workstations-Support		15,840	15,840
Information Technology Support Total		**208,753**	**10,039,266**	**10,248,019**
Internal Auditing Support	Multiple Factor All		330,864	330,864
Internal Auditing Support Total			**330,864**	**330,864**
Inventory Carrying Charges on Service Company Assets	Direct	2,468,997		2,468,997
Inventory Carrying Charges on Service Company Assets Total		**2,468,997**		**2,468,997**
Investor Relations, Corporate Responsibility and Communications Support	Multiple Factor All		444,629	444,629
	Multiple Factor Utility/Non-Utility		10,718	10,718
	Number of Customers		206,538	206,538
Investor Relations, Corporate Responsibility and Communications Support Total			**661,885**	**661,885**
Legal Support	Multiple Factor Utility		1,566,800	1,566,800
	Multiple Factor All		766,121	766,121
	Multiple Factor Utility/Non-Utility		8,688	8,688
	Direct	10,003		10,003
Legal Support Total		**10,003**	**2,341,610**	**2,351,612**
President & CEO Support	Multiple Factor All		323,207	323,207
President & CEO Support Total			**323,207**	**323,207**
Rates and Regulatory Affairs Support	Multiple Factor Utility		464,923	464,923
	Number of Customers		16,926	16,926
Rates and Regulatory Affairs Support Total			**481,849**	**481,849**
Risk Support	Multiple Factor All		262,008	262,008
	Multiple Factor Utility/Non-Utility		18,994	18,994
Risk Support Total			**281,001**	**281,001**
Strategy, LT Planning & Business Performance Support	Multiple Factor All		288,400	288,400
Strategy, LT Planning & Business Performance Support Total			**288,400**	**288,400**
Supply Chain Support	Multiple Factor Utility		181,253	181,253
	Multiple Factor Utility/Non-Utility		610,363	610,363
	Direct Charge Ratio-Distribution Center-EDC		32,268	32,268
	Direct Charge Ratio-Distribution Center-WDC		37,248	37,248
	Direct Charge Ratio-Distribution Center-SDC		65,429	65,429
Supply Chain Support Total			**926,561**	**926,561**
SVP & Chief Financial Officer	Multiple Factor All		139,903	139,903
SVP & Chief Financial Officer Total			**139,903**	**139,903**
Transmission, Distribution Operations Support	Multiple Factor Utility		6,635,281	6,635,281
	Multiple Factor All		569,661	569,661
	Multiple Factor Utility/Non-Utility		73,125	73,125
	Direct	4,956,723		4,956,723

Hierarchy	Allocation Method	Direct	Indirect	Grand Total
	Direct Charge Ratio-BETA		233,743	233,743
	Number of Customers		8,673	8,673
	Direct Charge Ratio-Mobile Maintenance		136,032	136,032
Transmission, Distribution Operations Support Total		**4,956,723**	**7,656,515**	**12,613,238**
Treasury Support	Multiple Factor Utility		2,022	2,022
	Multiple Factor All		150,196	150,196
	Headcount		51,019	51,019
Treasury Support Total			**203,237**	**203,237**
Grand Total		**10,024,762**	**52,261,180**	**62,285,942**

Hierarchy	Allocation Method	Direct	Indirect	Grand Total
Accounting and Tax Support	Direct	317,912		317,912
	Headcount		(23,392)	(23,392)
	Multiple Factor All		118,635	118,635
	Multiple Factor Utility		39,697	39,697
	Multiple Factor Utility/Non-Utility		1,311,949	1,311,949
Accounting and Tax Support Total		**317,912**	**1,446,889**	**1,764,801**
Compliance & Regulated Services Support	Direct	8,502		8,502
	Multiple Factor All		30,378	30,378
	Multiple Factor Utility		67,377	67,377
Compliance & Regulated Services Support Total		**8,502**	**97,755**	**106,256**
Corporate Affairs & Community Involvement Support	Multiple Factor All		14,484	14,484
	Multiple Factor Utility		50,098	50,098
Corporate Affairs & Community Involvement Support Total			**64,582**	**64,582**
Customer Support	Direct	761,152		761,152
	Multiple Factor Utility		254,343	254,343
	Multiple Factor Utility/Non-Utility		1,656	1,656
	Number of Customers		1,730,822	1,730,822
	Number of Shopping Customers		75,031	75,031
Customer Support Total		**761,152**	**2,061,853**	**2,823,005**
Ethics & Compliance Support	Multiple Factor All		84,024	84,024
Ethics & Compliance Support Total			**84,024**	**84,024**
External Affairs Support	Direct	202,501		202,501
	Multiple Factor All		16,941	16,941
	Multiple Factor Utility		33,954	33,954
External Affairs Support Total		**202,501**	**50,894**	**253,396**
Human Resources & Corporate Services Support	Direct	27,615		27,615
	Direct Charge Ratio-BETA		70,567	70,567
	Direct Charge Ratio-Square Footage		2,179	2,179
	Headcount		3,706,252	3,706,252
	Multiple Factor All		477,985	477,985
	Multiple Factor Utility		60,877	60,877
	Multiple Factor Utility/Non-Utility		1,045	1,045
Human Resources & Corporate Services Support Total		**27,615**	**4,318,906**	**4,346,520**
Information Technology Support	Direct	555,008		555,008
	Daily Print Volume		27,913	27,913
	Direct Charge Ratio-EMS		1,678	1,678
	Multiple Factor All		1,264,914	1,264,914
	Multiple Factor Utility		145,477	145,477
	Multiple Factor Utility/Non-Utility		140	140
	Multiple Factor Utility-Transmission		22	22
	Number of Billing Inserts		23,369	23,369
	Number of Computer Workstations		5,178	5,178
	Number of Computer Workstations-Support		10,396	10,396
	Number of Customers		280,575	280,575
Information Technology Support Total		**555,008**	**1,759,662**	**2,314,670**
Internal Auditing Support	Multiple Factor All		66,004	66,004
	Multiple Factor Utility		7,297	7,297
Internal Auditing Support Total			**73,301**	**73,301**
Inventory Carrying Charges on Service Company Assets	Direct	775,494		775,494
Inventory Carrying Charges on Service Company Assets Total		**775,494**		**775,494**
Investor Relations, Corporate Responsibility and Communications Support	Direct	935		935
	Multiple Factor All		82,350	82,350
	Multiple Factor Utility		26,409	26,409
	Number of Customers		30,946	30,946
Investor Relations, Corporate Responsibility and Communications Support Total		**935**	**139,705**	**140,640**
Legal Support	Direct	254,115		254,115
	Multiple Factor All		82,961	82,961
	Multiple Factor Utility		193,575	193,575
	Multiple Factor Utility/Non-Utility		675	675
Legal Support Total		**254,115**	**277,211**	**531,326**
President & CEO Support	Direct	827		827
	Multiple Factor All		204,988	204,988
	Multiple Factor Utility		13	13
President & CEO Support Total		**827**	**205,001**	**205,828**
Rates and Regulatory Affairs Support	Direct	56,813		56,813
	Multiple Factor Utility		56,770	56,770
	Number of Customers		29,452	29,452
Rates and Regulatory Affairs Support Total		**56,813**	**86,221**	**143,035**
Risk Support	Direct	523		523
	Multiple Factor All		70,944	70,944
	Multiple Factor Utility		1,059	1,059
Risk Support Total		**523**	**72,003**	**72,525**
Strategy, LT Planning & Business Performance Support	Multiple Factor All		59,851	59,851
	Multiple Factor Utility		2,803	2,803
Strategy, LT Planning & Business Performance Support Total		**-**	**62,653**	**62,653**

Hierarchy	Allocation Method	Direct	Indirect	Grand Total
Supply Chain Support	Direct	57,182		57,182
	Direct Charge Ratio-Distribution Center-WDC		49,451	49,451
	Multiple Factor Utility		(29,442)	(29,442)
	Multiple Factor Utility/Non-Utility		107,575	107,575
Supply Chain Support Total		**57,182**	**127,583**	**184,765**
SVP & Chief Financial Officer	Multiple Factor All		28,326	28,326
SVP & Chief Financial Officer Total			**28,326**	**28,326**
Transmission, Distribution Operations Support	Direct	1,515,244		1,515,244
	Direct Charge Ratio-BETA		92,379	92,379
	Direct Charge Ratio-Environmental		27,234	27,234
	Multiple Factor All		120,195	120,195
	Multiple Factor Utility		1,675,540	1,675,540
	Multiple Factor Utility/Non-Utility		22,161	22,161
	Multiple Factor Utility-Transmission		81	81
	Number of Customers		(340)	(340)
Transmission, Distribution Operations Support Total		**1,515,244**	**1,937,250**	**3,452,494**
Treasury Support	Headcount		2,198	2,198
	Multiple Factor All		51,478	51,478
	Multiple Factor Utility		7	7
Treasury Support Total		**-**	**53,684**	**53,684**
Grand Total		**4,533,822**	**12,947,502**	**17,481,324**

Hierarchy	Allocation Method	Direct	Indirect	Grand Total
Accounting and Tax Support	Multiple Factor Utility		55,712	55,712
	Multiple Factor All		(338,146)	(338,146)
	Multiple Factor Utility/Non-Utility		1,669,084	1,669,084
	Headcount		4,966	4,966
	Direct	535,587		535,587
Accounting and Tax Support Total		**535,587**	**1,391,615**	**1,927,202**
Compliance & Regulated Services Support	Multiple Factor Utility		61,333	61,333
	Multiple Factor All		50,504	50,504
	Direct	21,687		21,687
Compliance & Regulated Services Support Total		**21,687**	**111,837**	**133,524**
Corporate Affairs & Community Involvement Support	Multiple Factor Utility		72,847	72,847
	Multiple Factor All		16,030	16,030
Corporate Affairs & Community Involvement Support Total			**88,877**	**88,877**
Customer Support	Multiple Factor Utility		219,573	219,573
	Multiple Factor Utility/Non-Utility		2,883	2,883
	Direct	382,526		382,526
	Number of Customers		1,600,260	1,600,260
	Number of Shopping Customers		29,148	29,148
Customer Support Total		**382,526**	**1,851,865**	**2,234,391**
Ethics & Compliance Support	Multiple Factor All		67,590	67,590
Ethics & Compliance Support Total			**67,590**	**67,590**
External Affairs Support	Multiple Factor Utility		58,702	58,702
	Multiple Factor All		22,838	22,838
	Direct	30,461		30,461
External Affairs Support Total		**30,461**	**81,540**	**112,001**
Human Resources & Corporate Services Support	Multiple Factor Utility		60,590	60,590
	Multiple Factor All		369,928	369,928
	Headcount		2,497,179	2,497,179
	Direct Charge Ratio-BETA		34,445	34,445
	Direct Charge Ratio-Square Footage		6,307	6,307
Human Resources & Corporate Services Support Total			**2,968,449**	**2,968,449**
Information Technology Support	Multiple Factor Utility		294,605	294,605
	Multiple Factor All		1,792,173	1,792,173
	Multiple Factor Utility/Non-Utility		297	297
	Direct	47,186		47,186
	Number of Customers		389,186	389,186
	Direct Charge Ratio-EMS		32,137	32,137
	Number of Computer Workstations		3,001	3,001
	Multiple Factor Utility-Transmission		25	25
	Number of Computer Workstations-Support		1,113	1,113
Information Technology Support Total		**47,186**	**2,512,539**	**2,559,725**
Internal Auditing Support	Multiple Factor All		88,578	88,578
Internal Auditing Support Total			**88,578**	**88,578**
Inventory Carrying Charges on Service Company Assets	Direct	631,134		631,134
Inventory Carrying Charges on Service Company Assets Total		**631,134**		**631,134**
Investor Relations, Corporate Responsibility and Communications Support	Multiple Factor All		120,143	120,143
	Multiple Factor Utility/Non-Utility		2,962	2,962
	Number of Customers		59,463	59,463
Investor Relations, Corporate Responsibility and Communications Support Total			**182,568**	**182,568**
Legal Support	Multiple Factor Utility		454,900	454,900
	Multiple Factor All		204,930	204,930
	Multiple Factor Utility/Non-Utility		2,401	2,401
	Direct	18,038		18,038
Legal Support Total		**18,038**	**662,231**	**680,269**
President & CEO Support	Multiple Factor All		87,978	87,978
President & CEO Support Total			**87,978**	**87,978**
Rates and Regulatory Affairs Support	Multiple Factor Utility		115,174	115,174
Rates and Regulatory Affairs Support Total			**115,174**	**115,174**
Risk Support	Multiple Factor All		67,849	67,849
	Multiple Factor Utility/Non-Utility		5,250	5,250
Risk Support Total			**73,099**	**73,099**
Strategy, LT Planning & Business Performance Support	Multiple Factor All		71,553	71,553
Strategy, LT Planning & Business Performance Support Total			**71,553**	**71,553**
Supply Chain Support	Multiple Factor Utility		(49,641)	(49,641)
	Multiple Factor Utility/Non-Utility		154,992	154,992
	Direct Charge Ratio-Distribution Center-WDC		34,839	34,839
Supply Chain Support Total			**140,190**	**140,190**
SVP & Chief Financial Officer	Multiple Factor All		32,390	32,390
SVP & Chief Financial Officer Total			**32,390**	**32,390**
Transmission, Distribution Operations Support	Multiple Factor Utility		690,559	690,559
	Multiple Factor All		154,271	154,271
	Multiple Factor Utility/Non-Utility		19,590	19,590
	Direct	313,321		313,321
	Direct Charge Ratio-BETA		130,609	130,609
	Number of Customers		2,374	2,374

Hierarchy	Allocation Method	Direct	Indirect	Grand Total
	Multiple Factor Utility-Transmission		93	93
Transmission, Distribution Operations Support Total		**313,321**	**997,495**	**1,310,817**
Treasury Support	Multiple Factor Utility		686	686
	Multiple Factor All		41,861	41,861
	Headcount		12,819	12,819
Treasury Support Total			**55,366**	**55,366**
Grand Total		**1,979,941**	**11,580,933**	**13,560,874**

Hierarchy	Allocation Method	Direct	Indirect	Grand Total
Accounting and Tax Support	Multiple Factor Utility		63,551	63,551
	Multiple Factor All		172,136	172,136
	Multiple Factor Utility/Non-Utility		1,738,274	1,738,274
	Headcount		(6,728)	(6,728)
	Direct	330,803		330,803
Accounting and Tax Support Total		**330,803**	**1,967,232**	**2,298,034**
Compliance & Regulated Services Support	Multiple Factor Utility		61,811	61,811
	Multiple Factor All		51,826	51,826
	Direct	21,686		21,686
Compliance & Regulated Services Support Total		**21,686**	**113,637**	**135,324**
Corporate Affairs & Community Involvement Support	Multiple Factor Utility		72,684	72,684
	Multiple Factor All		16,551	16,551
Corporate Affairs & Community Involvement Support Total			**89,235**	**89,235**
Customer Support	Multiple Factor Utility		196,979	196,979
	Multiple Factor Utility/Non-Utility		2,883	2,883
	Direct	432,833		432,833
	Number of Customers		1,895,334	1,895,334
	Number of Shopping Customers		29,735	29,735
Customer Support Total		**432,833**	**2,124,931**	**2,557,764**
Ethics & Compliance Support	Multiple Factor All		68,621	68,621
Ethics & Compliance Support Total			**68,621**	**68,621**
External Affairs Support	Multiple Factor Utility		58,895	58,895
	Multiple Factor All		23,297	23,297
	Direct	30,461		30,461
External Affairs Support Total		**30,461**	**82,192**	**112,653**
Human Resources & Corporate Services Support	Multiple Factor Utility		62,163	62,163
	Multiple Factor All		373,648	373,648
	Headcount		2,635,170	2,635,170
	Direct Charge Ratio-BETA		34,505	34,505
	Direct Charge Ratio-Square Footage		6,307	6,307
Human Resources & Corporate Services Support Total			**3,111,793**	**3,111,793**
Information Technology Support	Multiple Factor Utility		267,584	267,584
	Multiple Factor All		2,083,585	2,083,585
	Multiple Factor Utility/Non-Utility		297	297
	Direct	60,765		60,765
	Number of Customers		352,454	352,454
	Direct Charge Ratio-EMS		35,069	35,069
	Number of Computer Workstations		3,840	3,840
	Multiple Factor Utility-Transmission		25	25
	Number of Computer Workstations-Support		3,137	3,137
Information Technology Support Total		**60,765**	**2,745,991**	**2,806,757**
Internal Auditing Support	Multiple Factor All		91,226	91,226
Internal Auditing Support Total			**91,226**	**91,226**
Inventory Carrying Charges on Service Company Assets	Direct	631,134		631,134
Inventory Carrying Charges on Service Company Assets Total		**631,134**		**631,134**
Investor Relations, Corporate Responsibility and Communications Support	Multiple Factor All		122,593	122,593
	Multiple Factor Utility/Non-Utility		2,962	2,962
	Number of Customers		60,167	60,167
Investor Relations, Corporate Responsibility and Communications Support Total			**185,723**	**185,723**
Legal Support	Multiple Factor Utility		385,330	385,330
	Multiple Factor All		211,235	211,235
	Multiple Factor Utility/Non-Utility		2,401	2,401
	Direct	114		114
Legal Support Total		**114**	**598,967**	**599,081**
President & CEO Support	Multiple Factor All		89,115	89,115
President & CEO Support Total			**89,115**	**89,115**
Rates and Regulatory Affairs Support	Multiple Factor Utility		128,333	128,333
	Number of Customers		4,926	4,926
Rates and Regulatory Affairs Support Total			**133,259**	**133,259**
Risk Support	Multiple Factor All		72,241	72,241
	Multiple Factor Utility/Non-Utility		5,250	5,250
Risk Support Total			**77,491**	**77,491**
Strategy, LT Planning & Business Performance Support	Multiple Factor All		79,518	79,518
Strategy, LT Planning & Business Performance Support Total			**79,518**	**79,518**
Supply Chain Support	Multiple Factor Utility		(49,022)	(49,022)
	Multiple Factor Utility/Non-Utility		168,705	168,705
	Direct Charge Ratio-Distribution Center-WDC		35,526	35,526
Supply Chain Support Total			**155,210**	**155,210**
SVP & Chief Financial Officer	Multiple Factor All		38,574	38,574
SVP & Chief Financial Officer Total			**38,574**	**38,574**
Transmission, Distribution Operations Support	Multiple Factor Utility		1,898,246	1,898,246
	Multiple Factor All		157,131	157,131
	Multiple Factor Utility/Non-Utility		20,212	20,212
	Direct	301,524		301,524
	Direct Charge Ratio-BETA		135,021	135,021

Hierarchy	Allocation Method	Direct	Indirect	Grand Total
	Number of Customers		2,528	2,528
	Multiple Factor Utility-Transmission		100	100
Transmission, Distribution Operations Support Total		**301,524**	**2,213,238**	**2,514,762**
Treasury Support	Multiple Factor Utility		558	558
	Multiple Factor All		41,412	41,412
	Headcount		12,688	12,688
Treasury Support Total			**54,659**	**54,659**
Grand Total		**1,809,321**	**14,020,611**	**15,829,931**

Hierarchy	Allocation Method	Direct	Indirect	Grand Total
Accounting and Tax Support	Direct	401,322		401,322
	Headcount		(85,353)	(85,353)
	Multiple Factor All		499,255	499,255
	Multiple Factor Utility		167,188	167,188
	Multiple Factor Utility/Non-Utility		5,527,135	5,527,135
	Multiple Factor Utility-Transmission		97,794	97,794
Accounting and Tax Support Total		**401,322**	**6,206,018**	**6,607,340**
Compliance & Regulated Services Support	Direct	24,681		24,681
	Multiple Factor All		127,839	127,839
	Multiple Factor Utility		703,953	703,953
	Multiple Factor Utility-Transmission		74,871	74,871
Compliance & Regulated Services Support Total		**24,681**	**906,664**	**931,344**
Corporate Affairs & Community Involvement Support	Multiple Factor All		60,952	60,952
	Multiple Factor Utility		210,952	210,952
Corporate Affairs & Community Involvement Support Total			**271,904**	**271,904**
Customer Support	Direct	1,516,805		1,516,805
	Multiple Factor Utility		1,071,240	1,071,240
	Multiple Factor Utility/Non-Utility		6,977	6,977
	Number of Customers		7,465,394	7,465,394
	Number of Shopping Customers		310,658	310,658
Customer Support Total		**1,516,805**	**8,854,269**	**10,371,074**
Ethics & Compliance Support	Multiple Factor All		353,600	353,600
Ethics & Compliance Support Total			**353,600**	**353,600**
External Affairs Support	Direct	498,199		498,199
	Multiple Factor All		71,292	71,292
	Multiple Factor Utility		142,980	142,980
External Affairs Support Total		**498,199**	**214,271**	**712,470**
Human Resources & Corporate Services Support	Direct	1,082,688		1,082,688
	Direct Charge Ratio-BETA		199,819	199,819
	Direct Charge Ratio-Square Footage		12,593	12,593
	Headcount		13,536,580	13,536,580
	Multiple Factor All		2,011,520	2,011,520
	Multiple Factor Utility		517,762	517,762
	Multiple Factor Utility/Non-Utility		4,403	4,403
	Multiple Factor Utility-Transmission		8,993	8,993
Human Resources & Corporate Services Support Total		**1,082,688**	**16,291,672**	**17,374,359**
Information Technology Support	Direct	2,566,811		2,566,811
	Daily Print Volume		120,383	120,383
	Direct Charge Ratio-EMS		15,717	15,717
	Multiple Factor All		5,323,177	5,323,177
	Multiple Factor Utility		590,804	590,804
	Multiple Factor Utility/Non-Utility		589	589
	Multiple Factor Utility-Transmission		70,366	70,366
	Number of Billing Inserts		100,784	100,784
	Number of Computer Workstations		21,363	21,363
	Number of Computer Workstations-Support		42,893	42,893
	Number of Customers		1,210,044	1,210,044
Information Technology Support Total		**2,566,811**	**7,496,119**	**10,062,930**
Internal Auditing Support	Multiple Factor All		277,765	277,765
	Multiple Factor Utility		32,047	32,047
	Multiple Factor Utility-Transmission		5,086	5,086
Internal Auditing Support Total			**314,899**	**314,899**
Inventory Carrying Charges on Service Company Assets	Direct	3,100,855		3,100,855
Inventory Carrying Charges on Service Company Assets Total		**3,100,855**		**3,100,855**
Investor Relations, Corporate Responsibility and Communications Support	Direct	2,378		2,378
	Multiple Factor All		346,560	346,560
	Multiple Factor Utility		111,231	111,231
	Number of Customers		133,461	133,461
Investor Relations, Corporate Responsibility and Communications Support Total		**2,378**	**591,251**	**593,629**
Legal Support	Direct	1,151,182		1,151,182
	Multiple Factor All		349,127	349,127
	Multiple Factor Utility		1,068,053	1,068,053
	Multiple Factor Utility/Non-Utility		2,844	2,844
	Multiple Factor Utility-Transmission		62,861	62,861
Legal Support Total		**1,151,182**	**1,482,886**	**2,634,068**
President & CEO Support	Direct	8,859		8,859
	Multiple Factor All		862,657	862,657
	Multiple Factor Utility		54	54
President & CEO Support Total		**8,859**	**862,711**	**871,570**
Rates and Regulatory Affairs Support	Direct	226,957		226,957
	Multiple Factor Utility		239,048	239,048
	Multiple Factor Utility-Transmission		15,859	15,859
	Number of Customers		127,229	127,229
Rates and Regulatory Affairs Support Total		**226,957**	**382,136**	**609,093**

Hierarchy	Allocation Method	Direct	Indirect	Grand Total
Risk Support	Direct	560		560
	Multiple Factor All		298,556	298,556
	Multiple Factor Utility		4,458	4,458
Risk Support Total		**560**	**303,014**	**303,574**
Strategy, LT Planning & Business Performance Support	Direct	358		358
	Multiple Factor All		251,871	251,871
	Multiple Factor Utility		11,806	11,806
Strategy, LT Planning & Business Performance Support Total		**358**	**263,677**	**264,035**
Supply Chain Support	Direct	291,773		291,773
	Direct Charge Ratio-Distribution Center-SDC		240,345	240,345
	Multiple Factor Utility		(132,525)	(132,525)
	Multiple Factor Utility/Non-Utility		453,200	453,200
Supply Chain Support Total		**291,773**	**561,020**	**852,793**
SVP & Chief Financial Officer	Multiple Factor All		119,205	119,205
SVP & Chief Financial Officer Total			**119,205**	**119,205**
Transmission, Distribution Operations Support	Direct	8,916,829	1,274	8,918,103
	Direct Charge Ratio-BETA		266,903	266,903
	Direct Charge Ratio-Environmental		275,134	275,134
	Direct Charge Ratio-Legacy and Ash Sites		1,190	1,190
	Direct Charge Ratio-Mobile Maintenance		795	795
	Multiple Factor All		505,640	505,640
	Multiple Factor Utility		7,149,568	7,149,568
	Multiple Factor Utility/Non-Utility		93,360	93,360
	Multiple Factor Utility-Transmission		2,062,595	2,062,595
	Number of Customers		(1,467)	(1,467)
Transmission, Distribution Operations Support Total		**8,916,829**	**10,354,991**	**19,271,820**
Treasury Support	Direct	17,300		17,300
	Headcount		8,021	8,021
	Multiple Factor All		216,637	216,637
	Multiple Factor Utility		30	30
Treasury Support Total		**17,300**	**224,689**	**241,989**
Grand Total		**19,807,555**	**56,054,995**	**75,862,550**

Hierarchy	Allocation Method	Direct	Indirect	Grand Total
Accounting and Tax Support	Multiple Factor Utility		197,895	197,895
	Multiple Factor All		(1,283,314)	(1,283,314)
	Multiple Factor Utility/Non-Utility		5,928,370	5,928,370
	Headcount		17,785	17,785
	Direct	609,266		609,266
Accounting and Tax Support Total		**609,266**	**4,860,736**	**5,470,002**
Compliance & Regulated Services Support	Multiple Factor Utility		568,124	568,124
	Multiple Factor All		179,905	179,905
	Direct	61,964		61,964
Compliance & Regulated Services Support Total		**61,964**	**748,029**	**809,992**
Corporate Affairs & Community Involvement Support	Multiple Factor Utility		258,985	258,985
	Multiple Factor All		57,101	57,101
Corporate Affairs & Community Involvement Support Total			**316,086**	**316,086**
Customer Support	Multiple Factor Utility		781,612	781,612
	Multiple Factor Utility/Non-Utility		10,241	10,241
	Direct	1,424,684		1,424,684
	Number of Customers		6,890,469	6,890,469
	Number of Shopping Customers		115,082	115,082
Customer Support Total		**1,424,684**	**7,797,403**	**9,222,087**
Ethics & Compliance Support	Multiple Factor All		240,769	240,769
Ethics & Compliance Support Total			**240,769**	**240,769**
External Affairs Support	Multiple Factor Utility		208,784	208,784
	Multiple Factor All		81,353	81,353
	Direct	453,859		453,859
External Affairs Support Total		**453,859**	**290,136**	**743,995**
Human Resources & Corporate Services Support	Multiple Factor Utility		822,118	822,118
	Multiple Factor All		1,317,755	1,317,755
	Headcount		8,955,498	8,955,498
	Direct	640,782		640,782
	Direct Charge Ratio-BETA		66,875	66,875
	Direct Charge Ratio-Square Footage		61,382	61,382
Human Resources & Corporate Services Support Total		**640,782**	**11,223,628**	**11,864,409**
Information Technology Support	Multiple Factor Utility		989,004	989,004
	Multiple Factor All		6,428,587	6,428,587
	Multiple Factor Utility/Non-Utility		1,056	1,056
	Direct	247,751		247,751
	Number of Customers		1,675,623	1,675,623
	Direct Charge Ratio-EMS		113,657	113,657
	Number of Computer Workstations		11,718	11,718
	Number of Computer Workstations-Support		4,636	4,636
Information Technology Support Total		**247,751**	**9,224,281**	**9,472,031**
Internal Auditing Support	Multiple Factor All		315,530	315,530
Internal Auditing Support Total			**315,530**	**315,530**
Inventory Carrying Charges on Service Company Assets	Direct	2,227,740		2,227,740
Inventory Carrying Charges on Service Company Assets Total		**2,227,740**		**2,227,740**
Investor Relations, Corporate Responsibility and Communications Support	Multiple Factor All		427,974	427,974
	Multiple Factor Utility/Non-Utility		10,522	10,522
	Number of Customers		256,013	256,013
Investor Relations, Corporate Responsibility and Communications Support Total			**694,509**	**694,509**
Legal Support	Multiple Factor Utility		1,617,174	1,617,174
	Multiple Factor All		730,000	730,000
	Multiple Factor Utility/Non-Utility		8,529	8,529
	Direct	380		380
Legal Support Total		**380**	**2,355,703**	**2,356,083**
President & CEO Support	Multiple Factor All		313,393	313,393
President & CEO Support Total			**313,393**	**313,393**
Rates and Regulatory Affairs Support	Multiple Factor Utility		409,515	409,515
Rates and Regulatory Affairs Support Total			**409,515**	**409,515**
Risk Support	Multiple Factor All		241,693	241,693
	Multiple Factor Utility/Non-Utility		18,647	18,647
Risk Support Total			**260,340**	**260,340**
Strategy, LT Planning & Business Performance Support	Multiple Factor All		254,887	254,887
Strategy, LT Planning & Business Performance Support Total			**254,887**	**254,887**
Supply Chain Support	Multiple Factor Utility		(111,612)	(111,612)
	Multiple Factor Utility/Non-Utility		550,512	550,512
	Direct Charge Ratio-Distribution Center-SDC		125,128	125,128
Supply Chain Support Total			**564,029**	**564,029**
SVP & Chief Financial Officer	Multiple Factor All		115,380	115,380
SVP & Chief Financial Officer Total			**115,380**	**115,380**
Transmission, Distribution Operations Support	Multiple Factor Utility		2,792,138	2,792,138
	Multiple Factor All		549,326	549,326
	Multiple Factor Utility/Non-Utility		69,581	69,581
	Direct	4,821,487		4,821,487
	Direct Charge Ratio-BETA		259,945	259,945

Hierarchy	Allocation Method	Direct	Indirect	Grand Total
	Number of Customers		10,211	10,211
	Direct Charge Ratio-Mobile Maintenance		11,667	11,667
Transmission, Distribution Operations Support Total		**4,821,487**	**3,692,867**	**8,514,355**
Treasury Support	Multiple Factor Utility		2,438	2,438
	Multiple Factor All		149,116	149,116
	Headcount		45,912	45,912
Treasury Support Total			**197,466**	**197,466**
Grand Total		**10,487,912**	**43,874,686**	**54,362,598**

Hierarchy	Allocation Method	Direct	Indirect	Grand Total
Accounting and Tax Support	Multiple Factor Utility		225,671	225,671
	Multiple Factor All		534,406	534,406
	Multiple Factor Utility/Non-Utility		6,174,104	6,174,104
	Headcount		(24,097)	(24,097)
	Direct	415,421		415,421
Accounting and Tax Support Total		**415,421**	**6,910,084**	**7,325,505**
Compliance & Regulated Services Support	Multiple Factor Utility		581,690	581,690
	Multiple Factor All		184,616	184,616
	Direct	61,961		61,961
Compliance & Regulated Services Support Total		**61,961**	**766,306**	**828,267**
Corporate Affairs & Community Involvement Support	Multiple Factor Utility		258,405	258,405
	Multiple Factor All		58,959	58,959
Corporate Affairs & Community Involvement Support Total			**317,364**	**317,364**
Customer Support	Multiple Factor Utility		701,102	701,102
	Multiple Factor Utility/Non-Utility		10,241	10,241
	Direct	1,610,929		1,610,929
	Number of Customers		8,160,938	8,160,938
	Number of Shopping Customers		117,398	117,398
Customer Support Total		**1,610,929**	**8,989,679**	**10,600,608**
Ethics & Compliance Support	Multiple Factor All		244,441	244,441
Ethics & Compliance Support Total			**244,441**	**244,441**
External Affairs Support	Multiple Factor Utility		209,472	209,472
	Multiple Factor All		82,988	82,988
	Direct	467,690		467,690
External Affairs Support Total		**467,690**	**292,461**	**760,151**
Human Resources & Corporate Services Support	Multiple Factor Utility		845,655	845,655
	Multiple Factor All		1,331,006	1,331,006
	Headcount		9,450,097	9,450,097
	Direct	659,513		659,513
	Direct Charge Ratio-BETA		66,991	66,991
	Direct Charge Ratio-Square Footage		61,382	61,382
Human Resources & Corporate Services Support Total		**659,513**	**11,755,132**	**12,414,646**
Information Technology Support	Multiple Factor Utility		1,066,230	1,066,230
	Multiple Factor All		7,479,160	7,479,160
	Multiple Factor Utility/Non-Utility		1,056	1,056
	Direct	306,166		306,166
	Number of Customers		1,517,473	1,517,473
	Direct Charge Ratio-EMS		124,026	124,026
	Number of Computer Workstations		14,993	14,993
	Number of Computer Workstations-Support		13,063	13,063
Information Technology Support Total		**306,166**	**10,216,000**	**10,522,166**
Internal Auditing Support	Multiple Factor All		324,964	324,964
Internal Auditing Support Total			**324,964**	**324,964**
Inventory Carrying Charges on Service Company Assets	Direct	2,227,740		2,227,740
Inventory Carrying Charges on Service Company Assets Total		**2,227,740**		**2,227,740**
Investor Relations, Corporate Responsibility and Communications Support	Multiple Factor All		436,699	436,699
	Multiple Factor Utility/Non-Utility		10,522	10,522
	Number of Customers		259,048	259,048
Investor Relations, Corporate Responsibility and Communications Support Total			**706,269**	**706,269**
Legal Support	Multiple Factor Utility		1,369,778	1,369,778
	Multiple Factor All		752,459	752,459
	Multiple Factor Utility/Non-Utility		8,529	8,529
	Direct	380		380
Legal Support Total		**380**	**2,130,767**	**2,131,147**
President & CEO Support	Multiple Factor All		317,444	317,444
President & CEO Support Total			**317,444**	**317,444**
Rates and Regulatory Affairs Support	Multiple Factor Utility		456,305	456,305
	Number of Customers		21,216	21,216
Rates and Regulatory Affairs Support Total			**477,521**	**477,521**
Risk Support	Multiple Factor All		257,335	257,335
	Multiple Factor Utility/Non-Utility		18,647	18,647
Risk Support Total			**275,982**	**275,982**
Strategy, LT Planning & Business Performance Support	Multiple Factor All		283,258	283,258
Strategy, LT Planning & Business Performance Support Total			**283,258**	**283,258**
Supply Chain Support	Multiple Factor Utility		(105,275)	(105,275)
	Multiple Factor Utility/Non-Utility		599,222	599,222
	Direct Charge Ratio-Distribution Center-SDC		130,945	130,945
Supply Chain Support Total			**624,892**	**624,892**
SVP & Chief Financial Officer	Multiple Factor All		137,408	137,408
SVP & Chief Financial Officer Total			**137,408**	**137,408**
Transmission, Distribution Operations Support	Multiple Factor Utility		7,114,655	7,114,655
	Multiple Factor All		559,508	559,508
	Multiple Factor Utility/Non-Utility		71,790	71,790
	Direct	5,013,161		5,013,161

Hierarchy	Allocation Method	Direct	Indirect	Grand Total
	Direct Charge Ratio-BETA		268,735	268,735
	Number of Customers		10,875	10,875
	Direct Charge Ratio-Mobile Maintenance		6,250	6,250
Transmission, Distribution Operations Support Total		**5,013,161**	**8,031,813**	**13,044,974**
Treasury Support	Multiple Factor Utility		1,984	1,984
	Multiple Factor All		147,518	147,518
	Headcount		45,444	45,444
Treasury Support Total			**194,947**	**194,947**
Grand Total		**10,762,961**	**52,996,733**	**63,759,694**

Q. II-D-9 Prepare a detailed schedule for the test year showing types of social and service organization memberships paid for, the cost thereof, the accounting treatment and whether included in claimed test year expenses.

A.II-D-9 See II-D-9 Attachment A

FirstEnergy Pennsylvania Electric Company
FE PA Met-Ed Rate District
Social and Service Organization Memberships Paid
$ in Thousands

Line No.	Organization	12 Months Ending 12/31/2023	12 Months Ending 12/31/2024	12 Months Ending 12/31/2025
	Account 930.20			
1	Edison Electric Institute	$157	$276	$282
2	Chamber of Commerce, Economic Development, & Local Community Organizations	19	40	40
3	Other Business / Trade Organizations	41	30	5
4	**Total Account 930.20**	**$217**	**$346**	**$327**
	Account 426.40			
5	Edison Electric Institute	$25	$51	$51
	Total (line 4 + line 5)	**$242**	**$397**	**$378**

FirstEnergy Pennsylvania Electric Company
FE PA Penelec Rate District
Social and Service Organization Memberships Paid
$ in Thousands

Line No.	Organization	12 Months Ending 12/31/2023	12 Months Ending 12/31/2024	12 Months Ending 12/31/2025
	Account 930.20			
1	Edison Electric Institute	$174	$96	$98
2	Chamber of Commerce, Economic Development, & Local Community Organizations	27	57	57
3	Other Business / Trade Organizations	42	38	14
4	**Total Account 930.20**	**$243**	**$191**	**$169**
	Account 426.40			
5	Edison Electric Institute	$27	$57	$57
	Total (line 4 + line 5)	**$270**	**$248**	**$226**

FirstEnergy Pennsylvania Electric Company
FE PA Penn Power Rate District
Social and Service Organization Memberships Paid
$ in Thousands

Line No.	Organization	12 Months Ending 12/31/2023	12 Months Ending 12/31/2024	12 Months Ending 12/31/2025
	Account 930.20			
1	Edison Electric Institute	$45	$103	$105
2	Chamber of Commerce, Economic Development, & Local Community Organizations	20	38	38
3	Other Business / Trade Organizations	39	27	2
4	**Total Account 930.20**	**$104**	**$168**	**$145**
	Account 426.40			
5	Edison Electric Institute	$7	$15	$15
	Total (line 4 + line 5)	**$111**	**$183**	**$160**

FirstEnergy Pennsylvania Electric Company
FE PA West Penn Rate District
Social and Service Organization Memberships Paid
$ in Thousands

Line No.	Organization	12 Months Ending 12/31/2023	12 Months Ending 12/31/2024	12 Months Ending 12/31/2025
	Account 930.20			
1	Edison Electric Institute	$189	$161	$164
2	Chamber of Commerce, Economic Development, & Local Community Organizations	21	20	20
3	**Other Business / Trade Organizations**	42	29	5
4	**Total Account 930.20**	**$252**	**$210**	**$189**
	Account 426.40			
5	Edison Electric Institute	$30	$60	$60
	Total (line 4 + line 5)	**$282**	**$270**	**$249**

Q. II-D-10 Provide the following payroll and employe benefit data regular and overtime separately for the test year and for the 12-month period immediately prior to the test year:

a. The average and year-end number of employes and the unadjusted annual payroll expense and employe benefit expense associated with union personnel.
b. The average and year-end number of employes and the unadjusted annual payroll expense and employe benefit expense associated with nonunion personnel.
c. The average and year-end number of employes and the unadjusted annual payroll expense and employe benefit expense associated with management employes, if different than b.
d. A summary of the wage rate, salary and employe benefit changes granted or to be granted during the year.
e. The claimed test year payroll expense and employees benefit expense.
f. The percentage of payroll expense and employe benefit expense applicable to operation and maintenance expenses and the basis thereof.

A. II-D-10

a. See Attachment A

b. See Attachment A

c. See Attachment B for Met-Ed, Penelec and West Penn.

1. Management employees with the title of Manager or above that support Penn Power are employed by FirstEnergy Service Company.

d. See the table below for a summary of the wage rate, salary and employee benefit changes for 2024 and 2025.

2025	Met-Ed	Penelec	Penn Power	West Penn	Effective Date
Non-Bargaining	3.75%				3/1/2025
IBEW 777	2.50%				5/1/2025
IBEW 459		2.50%			5/15/2025
UWUA 180		3.00%			9/1/2025
UWUA 140			3.50%		7/1/2025
UWUA 102				3.50%	11/1/2025
Pension Discount Rate	5.04%				1/1/2025
Pension Return on Assets	8.00%				
OPEB Discount Rate	4.98%				
OPEB Return on Assets	7.00%				

2024	Met-Ed	Penelec	Penn Power	West Penn	Effective Date
Non-Bargaining	4.00%				3/1/2024
IBEW 777	3.00%				5/1/2024
IBEW 459		2.50%			5/15/2025
UWUA 180			3.00%		3/1 & 9/1/24
UWUA 140			3.50%		7/1/2024
UWUA 102				3.50%	5/1/2024
Pension Discount Rate	5.04%				1/1/2024
Pension Return on Assets	8.00%				
OPEB Discount Rate	4.98%				
OPEB Return on Assets	7.00%				

e. See FE PA Exhibit PML-1 IS-4 SS1 Line 15 for total payroll and FE PA Exhibit PML-1 IS-8 SS1 Line 12 for employee benefits for the FPFTY.

See FE PA Exhibit PML-2 IS-4 SS1 Line 15 for total payroll and FE PA Exhibit PML-2 IS-8 SS1 Line 12 for employee benefits for the FTY.

f. The percentage of forecast payroll expense directly charged to O&M expense.

2025	Met-Ed	Penelec	Penn Power	West Penn
Payroll expense directly charged to O&M	44.8%	46.5%	35.3%	42.4%
% of employee benefits directly charged to O&M	44.8%	46.5%	35.3%	42.4%

2024	Met-Ed	Penelec	Penn Power	West Penn
Payroll expense directly charged to O&M	44.8%	46.5%	35.3%	43.4%
% of employee benefits directly charged to O&M	44.8%	46.5%	35.3%	43.4%

Note: The benefit percentage does not include pension or OPEV costs which are not charged to O&M expense as part of the benefit labor adder applied to payroll

FirstEnergy Pennsylvania Electric Company
FE PA Met-Ed Rate District
Comparative Income Statements
$ in Thousands

Line No.	Description	12 Months Ending 12/31/2025 Full-Time Bargaining	12 Months Ending 12/31/2025 Full-Time NonBargaining	12 Months Ending 12/31/2025 Total	12 Months Ending 12/31/2024 Full-Time Bargaining	12 Months Ending 12/31/2024 Full-Time NonBargaining	12 Months Ending 12/31/2024 Total	12 Months Ending 12/31/2023 Full-Time Bargaining	12 Months Ending 12/31/2023 Full-Time NonBargaining	12 Months Ending 12/31/2023 Total
	Number of Employees									
1	Average	483	133	616	477	132	609	456	134	590
2	Year-End	485	133	618	481	133	614	467	133	600
3	Straight Time Payroll	$48,697	$15,901	$64,598	$47,114	$15,376	$62,490	$42,777	$13,972	$56,749
4	Overtime Payroll	12,515	2,109	14,624	11,020	3,216	14,236	22,784	3,351	26,136
5	Incentive Compensation	2,922	1,278	4,200	2,827	1,250	4,077	2,567	1,259	3,825
6	Total Payroll	$64,133	$19,288	$83,421	$60,961	$19,842	$80,803	$68,128	$18,582	$86,710
	Total Company Employee Benefits:									
7	Workers Compensation	$251	$69	$320	$250	$69	$320	$605	$178	$783
8	Pension Costs	(3,314)	(913)	(4,227)	(3,449)	(955)	(4,404)	(4,097)	(1,204)	(5,301)
9	OPEB	1,291	355	1,646	1,291	357	1,648	231	68	299
10	Life Insurance	(69)	(19)	(88)	(66)	(18)	(85)	(202)	(59)	(261)
11	Medical/Dental Insurance	11,109	3,059	14,167	11,097	3,071	14,167	7,914	2,325	10,239
12	Executive Benefits	0	104	104	0	36	36	0	(203)	(203)
13	Restricted Stock	0	325	325	0	322	322	0	177	177
14	Savings Plan	1,835	505	2,341	1,791	496	2,287	1,665	489	2,154
15	Long / Short Term Disability	164	45	209	163	45	209	153	45	198
16	Education Assistance	47	13	60	47	13	60	16	5	21
17	Employee Awards	0	0	0	0	0	0	0	0	0
18	Employee Assistance Program	11	3	14	11	3	14	6	2	8
19	Wellness Program	238	66	304	238	66	304	8	2	11
20	Relocation	244	67	311	0	311	311	0	162	162
21	Other	28	8	36	28	8	36	(30)	(9)	(39)
22	Total Employee Benefits	$11,834	$3,688	$15,521	$11,400	$3,823	$15,224	$6,270	$1,978	$8,248

FirstEnergy Pennsylvania Electric Company
FE PA Penelec Rate District

Comparative Income Statements
$ in Thousands

Line No.	Description	12 Months Ending 12/31/2025 Full-Time Bargaining	12 Months Ending 12/31/2025 Full-Time NonBargaining	12 Months Ending 12/31/2025 Total	12 Months Ending 12/31/2024 Full-Time Bargaining	12 Months Ending 12/31/2024 Full-Time NonBargaining	12 Months Ending 12/31/2024 Total	12 Months Ending 12/31/2023 Full-Time Bargaining	12 Months Ending 12/31/2023 Full-Time NonBargaining	12 Months Ending 12/31/2023 Total
	Number of Employees									
1	Average	530	214	744	527	210	737	488	216	704
2	Year-End	530	214	744	527	214	741	512	208	720
3	Straight Time Payroll	$54,943	$22,726	$77,669	$53,689	$21,744	$75,433	$46,414	$21,152	$67,566
4	Overtime Payroll	9,246	282	9,528	8,992	282	9,275	17,867	3,726	21,593
5	Incentive Compensation	3,297	1,076	4,373	3,221	1,024	4,246	2,785	1,902	4,687
6	Total Payroll	$67,486	$24,084	$91,570	$65,903	$23,050	$88,953	$67,065	$26,779	$93,845
	Total Company Employee Benefits:									
7	Workers Compensation	$276	$111	$387	$277	$110	$387	($57)	($25)	($83)
8	Pension Costs	(2,587)	(1,045)	(3,632)	(2,944)	(1,173)	(4,118)	(3,510)	(1,554)	(5,064)
9	OPEB	(4,851)	(1,959)	(6,810)	(4,599)	(1,832)	(6,431)	(4,135)	(1,830)	(5,966)
10	Life Insurance	(47)	(19)	(66)	(46)	(18)	(64)	(142)	(63)	(204)
11	Medical/Dental Insurance	6,187	2,498	8,685	6,211	2,475	8,685	5,983	2,648	8,632
12	Executive Benefits	0	1	1	0	0	0	0	(1)	(1)
13	Restricted Stock	0	362	362	0	359	359	0	164	164
14	Savings Plan	1,878	758	2,636	1,831	730	2,561	1,896	839	2,735
15	Long / Short Term Disability	211	85	297	212	85	297	170	75	245
16	Education Assistance	51	21	72	52	21	72	6	3	9
17	Employee Awards	0	0	0	0	0	0	0	0	0
18	Employee Assistance Program	11	5	16	11	5	16	8	3	11
19	Wellness Program	262	106	367	263	105	367	5	2	8
20	Relocation	275	111	385	0	385	385	0	253	253
21	Other	83	34	117	83	33	117	(24)	(11)	(35)
22	Total Employee Benefits	$1,749	$1,069	$2,818	$1,351	$1,283	$2,634	$199	$504	$703

FirstEnergy Pennsylvania Electric Company
FE PA Penn Power Rate District
Comparative Income Statements
$ in Thousands

Line No.	Description	12 Months Ending 12/31/2025 Full-Time Bargaining	12 Months Ending 12/31/2025 Full-Time NonBargaining	12 Months Ending 12/31/2025 Total	12 Months Ending 12/31/2024 Full-Time Bargaining	12 Months Ending 12/31/2024 Full-Time NonBargaining	12 Months Ending 12/31/2024 Total	12 Months Ending 12/31/2023 Full-Time Bargaining	12 Months Ending 12/31/2023 Full-Time NonBargaining	12 Months Ending 12/31/2023 Total
	Number of Employees									
1	Average	138	40	178	140	39	179	132	44	176
2	Year-End	138	40	178	137	40	177	137	43	180
3	Straight Time Payroll	$13,644	$4,292	$17,937	$13,660	$4,047	$17,707	$12,298	$4,193	$16,491
4	Overtime Payroll	3,619	163	3,782	3,668	163	3,831	5,661	896	6,557
5	Incentive Compensation	819	172	991	820	143	962	738	479	1,217
6	Total Payroll	$18,082	$4,628	$22,710	$18,148	$4,353	$22,500	$18,697	$5,568	$24,265
	Total Company Employee Benefits:									
7	Workers Compensation	$77	$22	$99	$78	$22	$99	($116)	($39)	($155)
8	Pension Costs	(973)	(282)	(1,256)	(823)	(229)	(1,053)	(1,023)	(341)	(1,364)
9	OPEB	104	30	134	80	22	102	(215)	(72)	(287)
10	Life Insurance	(248)	(72)	(320)	(242)	(67)	(309)	(417)	(139)	(555)
11	Medical/Dental Insurance	2,108	611	2,719	2,127	592	2,719	1,972	657	2,630
12	Executive Benefits	0	5	5	0	2	2	0	0	0
13	Restricted Stock	0	28	28	0	28	28	0	8	8
14	Savings Plan	597	173	770	603	168	771	577	192	770
15	Long / Short Term Disability	76	22	98	77	21	98	41	14	55
16	Education Assistance	14	4	18	14	4	18	5	2	7
17	Employee Awards	0	0	0	0	0	0	0	0	0
18	Employee Assistance Program	3	1	4	3	1	4	2	1	2
19	Wellness Program	72	21	93	73	20	93	3	1	4
20	Relocation	74	21	95	0	95	95	0	15	15
21	Other	0	0	0	0	0	0	(9)	(3)	(12)
22	Total Employee Benefits	$1,904	$585	$2,490	$1,990	$679	$2,669	$821	$297	$1,117

FirstEnergy Pennsylvania Electric Company
FE PA West Penn Rate District
Comparative Income Statements
$ in Thousands

Line No.	Description	12 Months Ending 12/31/2025 Full-Time Bargaining	12 Months Ending 12/31/2025 Full-Time NonBargaining	12 Months Ending 12/31/2025 Total	12 Months Ending 12/31/2024 Full-Time Bargaining	12 Months Ending 12/31/2024 Full-Time NonBargaining	12 Months Ending 12/31/2024 Total	12 Months Ending 12/31/2023 Full-Time Bargaining	12 Months Ending 12/31/2023 Full-Time NonBargaining	12 Months Ending 12/31/2023 Total
	Number of Employees									
1	Average	488	157	645	485	150	635	465	161	626
2	Year-End	490	157	647	486	157	643	483	152	635
3	Straight Time Payroll	$48,250	$16,904	$65,153	$46,739	$15,796	$62,536	$44,130	$15,963	$60,093
4	Overtime Payroll	9,628	787	10,415	9,254	765	10,019	19,333	3,178	22,511
5	Incentive Compensation	2,895	1,379	4,274	2,804	1,345	4,149	2,648	1,720	4,368
6	Total Payroll	$60,773	$19,070	$79,842	$58,797	$17,907	$76,704	$66,111	$20,862	$86,972
	Total Company Employee Benefits:									
7	Workers Compensation	$263	$85	$348	$266	$82	$348	$237	$82	$320
8	Pension Costs	(6,452)	(2,076)	(8,528)	(6,099)	(1,886)	(7,986)	(5,675)	(1,965)	(7,639)
9	OPEB	604	194	799	486	150	636	(1,064)	(368)	(1,433)
10	Life Insurance	(5)	(2)	(7)	(5)	(2)	(7)	(63)	(22)	(85)
11	Medical/Dental Insurance	4,714	1,517	6,231	4,759	1,472	6,231	4,507	1,561	6,068
12	Executive Benefits	0	19	19	0	6	6	0	(21)	(21)
13	Restricted Stock	0	346	346	0	343	343	0	160	160
14	Savings Plan	2,185	703	2,888	2,144	663	2,806	1,903	659	2,562
15	Long / Short Term Disability	317	102	419	320	99	419	320	111	431
16	Education Assistance	47	15	63	48	15	63	6	2	9
17	Employee Awards	0	0	0	0	0	0	0	0	0
18	Employee Assistance Program	11	4	15	11	3	15	8	3	11
19	Wellness Program	241	78	319	243	75	319	5	2	6
20	Relocation	242	78	319	0	319	319	0	155	155
21	Other	28	9	37	28	9	37	(39)	(14)	(53)
22	Total Employee Benefits	$2,196	$1,071	$3,267	$2,201	$1,349	$3,550	$146	$345	$490

FirstEnergy Pennsylvania Electric Company
FE PA Met-Ed Rate District
Payroll and Employee Benefits - Management Employees
$ in Thousands

Line No.	Description	12 Months Ending 12/31/2025 Full-Time NonBargaining	12 Months Ending 12/31/2024 Full-Time NonBargaining	12 Months Ending 12/31/2023 Full-Time NonBargaining
	Number of Management Employees			
1	Average	11	11	11
2	Year-End	11	11	11
3	Straight Time Payroll	$1,874	$1,806	$1,737
4	Overtime Payroll	0	0	0
5	Incentive Compensation	375	361	347
6	Total Payroll	$2,249	$2,168	$2,084
7	Total Employee Benefits	$305	$319	$162

FirstEnergy Pennsylvania Electric Company
FE PA Penelec Rate District
Payroll and Employee Benefits - Management Employees
$ in Thousands

Line No.	Description	12 Months Ending 12/31/2025 Full-Time NonBargaining	12 Months Ending 12/31/2024 Full-Time NonBargaining	12 Months Ending 12/31/2023 Full-Time NonBargaining
	Number of Management Employees			
1	Average	13	13	13
2	Year-End	13	13	13
3	Straight Time Payroll	$2,063	$1,988	$1,911
4	Overtime Payroll	0	0	0
5	Incentive Compensation	413	398	382
6	Total Payroll	$2,475	$2,386	$2,294
7	Total Employee Benefits	$65	$79	$30

FirstEnergy Pennsylvania Electric Company
FE PA West Penn Rate District
Payroll and Employee Benefits - Management Employees
$ in Thousands

Line No.	Description	12 Months Ending 12/31/2025 Full-Time NonBargaining	12 Months Ending 12/31/2024 Full-Time NonBargaining	12 Months Ending 12/31/2023 Full-Time NonBargaining
	Number of Management Employees			
1	Average	6	6	6
2	Year-End	6	6	6
3	Straight Time Payroll	$1,077	$1,038	$998
4	Overtime Payroll	0	0	0
5	Incentive Compensation	215	208	200
6	Total Payroll	$1,292	$1,246	$1,198
7	Total Employee Benefits	$41	$54	$13

Q. II-D-11 Describe costs relative to leasing equipment, including computer rentals, and office space, including terms and conditions of the leases. State method for calculating monthly or annual payments.

A. II-D-11 See II-D-11 Attachment A

FirstEnergy Pennsylvania Electric Company
Summary of Lease Expenses
$ in Thousands

Rate District	Lease Type	2025 Expense	Lenth of Lease	Payment Frequency
PENN POWER	Vehicles	$3,046	3-10 years	Monthly
PENELEC	Vehicles	5,377	3-10 years	Monthly
MET-ED	Vehicles	1,410	3-10 years	Monthly
WEST PENN POWER	Vehicles	4,498	3-10 years	Monthly
PENN POWER	Land	31	Various	Various
WEST PENN POWER	Land	285	Various	Various
PENELEC	Land	340	Various	Various
WEST PENN POWER	Fiber	86	20 years	One Time

A- Payments are as per terms of the lease, annual expense matches the amount of payment.
B - Expense represents amortizaiton of prepaid original payment over term of lease.

Q. II-D-12 Submit a statement of past and anticipated changes, since the previous rate case, in major accounting procedures, explain any differences between the basis or procedure used in allocations of revenues, expenses, depreciation and taxes in the current rate case and that used in the prior rate cases, and list all internal and independent audit reports for the most recent 2 year period.

A. II-D-12 Following are major changes in accounting procedures adopted since the previous rate case in 2016. The accounting procedures apply to all of the Rate Districts[1]. If applicable, the financial impact on each Rate District resulting from a change in procedure is noted.

In March of 2016, the FASB issued ASU 2016-09, "Improvements to Employee Share-Based Payment Accounting", which simplifies several aspects of the accounting for employee share-based payment. The new guidance requires all income tax effects of awards to be recognized in the income statement when the awards vest or are settled. It also will not require liability accounting when an employer repurchases more of an employee's shares for tax withholding purposes. Upon adoption, January 1, 2017, FirstEnergy elected to account for forfeitures as they occur. The adoption of the ASU did not have a material impact on the Rate Districts' financial statements.

ASU 2016-15, "Classification of Certain Cash Receipts and Cash Payments": The standard is intended to eliminate diversity in practice in how certain cash receipts and cash payments are presented and classified in the Consolidated Statements of Cash Flows, including the presentation of debt prepayment or debt extinguishment costs, all of which will be classified as financing activities. The Rate Districts early adopted this ASU as of January 1, 2017. There was no impact to prior periods.

ASU 2014-09, "Revenue from Contracts with Customers": The new revenue recognition guidance: establishes a new control-based revenue recognition model, changes the basis for deciding when revenue is recognized over time or at a point in time, provides new and more detailed guidance on specific topics and expands and improves disclosures about revenue. The Rate Districts evaluated their revenues and the new guidance had limited impacts to recognition practices upon adoption on January 1, 2018. As part of the adoption, the Rate Districts elected to apply the new guidance on a modified retrospective basis. The Rate Districts did not record cumulative adjustments to retained earnings for initially applying the new guidance as no revenue recognition differences were identified in the timing

[1] Rate Districts are explained in the testimony of Joanne M. Savage, FE PA Statement No. 1.

or amount of revenue. In addition, upon adoption, certain immaterial financial statement presentation changes were implemented.

ASU 2016-01, "Financial Instruments-Overall: Recognition and Measurement of Financial Assets and Financial Liabilities": ASU 2016-01 primarily affects the accounting for equity investments, financial liabilities under the fair value option, and the presentation and disclosure requirements for financial instruments. Met-Ed and Penelec adopted this standard on January 1, 2018, and recognize all gains and losses for equity securities in income with the exception of those that are accounted for under the equity method of accounting. The NDT equity portfolios of Met-Ed and Penelec were not be impacted as unrealized gains and losses continued to be offset against regulatory assets or liabilities.

ASU 2017-01, "Business Combinations: Clarifying the Definition of a Business": ASU 2017-01 assists entities with evaluating whether transactions should be accounted for as acquisitions (or disposals) of assets or businesses. The Rate Districts adopted ASU 2017-01 on January 1, 2018. The ASU will be applied prospectively to future transactions.

ASU 2017-04, "Goodwill Impairment": ASU 2017-04 simplifies the accounting for goodwill impairment by removing Step 2 of the current test, which requires calculation of a hypothetical purchase price allocation. Under the revised guidance, goodwill impairment will be measured as the amount by which a reporting unit's carrying value exceeds its fair value, not to exceed the carrying amount of goodwill (currently Step 1 of the two-step impairment test). Entities will continue to have the option to perform a qualitative assessment to determine if a quantitative impairment test is necessary. Met-Ed and Penelec elected to early adopt ASU 2017-04 as of January 1, 2018, and applied this standard on a prospective basis.

ASU 2017-07, "Compensation-Retirement Benefits: Improving the Presentation of Net Periodic Pension Cost and Net Periodic Postretirement Benefit Cost": ASU 2017-07 requires entities to retrospectively (1) disaggregate the current service-cost component from the other components of net benefit cost (the "other components") and present it with other current compensation costs for related employees in the income statement and (2) present the other components elsewhere in the income statement and outside of income from operations if such a subtotal is presented. In addition, only service costs are eligible for capitalization on a prospective basis. The Rate Districts adopted ASU 2017-07 on January 1, 2018. Because the non-service cost components of net benefit cost are no longer eligible for capitalization after December 31, 2017, the Rate Districts recognized these components in income as a result of adopting this standard. Met-Ed, Penn Power, Penelec and West Penn reclassified approximately $6 million, $1 million, $4 million and $5 million, respectively, of non-service costs from Other operating expense to Miscellaneous income, net for the year ended December 31, 2017.

ASU 2018-02, "Reclassification of Certain Tax Effects from Accumulated Other Comprehensive Income": ASU 2018-02 allows entities to reclassify from AOCI to retained earnings stranded tax effects resulting from the Tax Act. The Rate Districts early adopted this standard during the first quarter of 2018 and elected to present the change in the period of adoption. Upon adoption, Met-Ed, Penn Power, Penelec and West Penn recorded $1 million, $479 thousand, $1 million and $3 million, respectively, of cumulative effect adjustments for stranded tax effects, such as pension and OPEB prior service costs to retained earnings on January 1, 2018.

ASU 2018-05, "Income Taxes (Topic 740): Amendments to SEC Paragraphs Pursuant to SEC Staff Accounting Bulletin No. 118": ASU 2018-05, effective in 2018, expanded income tax accounting and disclosure guidance to include SAB 118 issued by the SEC in December 2017. SAB 118 provided guidance on accounting for the income tax effects of the Tax Act and among other things allowed for a measurement period not to exceed one year for companies to finalize the provisional amounts recorded as of December 31, 2017.

ASU 2016-02, "Leases (Topic 842)": The new guidance requires organizations that lease assets with lease terms of more than 12 months to recognize assets and liabilities for the rights and obligations created by those leases on their balance sheets as well as new qualitative and quantitative disclosures. The Rate Districts implemented a third-party software tool that assisted with the initial adoption and will assist with ongoing compliance. The Rate Districts chose to apply the requirements of the standard in the period of adoption (January 1, 2019) with no restatement of prior periods. Upon adoption, on January 1, 2019, Met-Ed, Penn Power, Penelec and West Penn increased assets and liabilities by $23 million, $2 million, $13 million and $11 million, respectively, with no impact to results of operations or cash flows.

ASU 2016-13, “Financial Instruments - Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments”: ASU 2016-13 removes all recognition thresholds and will require companies to recognize an allowance for credit losses for the difference between the amortized cost basis of a financial instrument and the amount of amortized cost that the company expects to collect over the instrument’s contractual life. Prior to adoption, the Rate Districts analyzed their financial instruments within the scope of this guidance, primarily trade receivables and AFS debt securities. The adoption of this standard upon January 1, 2020 did not have a material impact to the financial statements and required additional disclosures within.

ASU 2018-15, "Intangibles-Goodwill and Other-Internal-Use Software (Subtopic 350-40): Customer’s Accounting for Implementation Costs Incurred in a Cloud Computing Arrangement That Is a Service Contract": ASU 2018-15 allows implementation costs incurred by customers in cloud computing arrangements to be deferred and recognized over the term of the arrangement, if those costs would

be capitalized by the customers in a software licensing arrangement. This standard was adopted as of January 1, 2020, with no material impact to the financial statements.

ASU 2019-12, "Simplifying the Accounting for Income Taxes": ASU 2019-12 enhances and simplifies various aspects of the income tax accounting guidance, including the elimination of certain exceptions related to the approach for intra-period tax allocation, the methodology for calculating income taxes in an interim period and the recognition of deferred tax liabilities for outside basis differences. The new guidance also simplifies aspects of the accounting for franchise taxes and enacted changes in tax laws or rates and clarifies the accounting for transactions that result in a step-up in the tax basis of goodwill. The Rate Districts adopted the guidance as of January 1, 2021, with no material impact to the financial statements.

A list of all internal audit reports performed by the Internal Auditing Department from January 2022 through December 2023 follow. Unless otherwise specified, the internal audit reports are applicable to all Rate Districts.

All

- North American Electric Reliability Corporation Supply Chain Risk Management Control Testing
- Pennsylvania, New Jersey, & Maryland Interconnect Customer Account Manager Fraud Risk Assessment
- Annual Review of the Certificate of Compliance Campaign as of December 16, 2021
- Purchase Order Process Design Assessment
- Pre-Implementation Audit of 2021 Smart Meter Releases
- Diversity & Inclusion Index Review
- Facility Ratings Equipment Changes Report
- Audit of Q3 & Q4 2021 Independent Directors' Compensation Payments
- FE Forward Project Management Controls Assessment
- Directors & Officers Related Party Transaction Review
- Audit of Accounts Payable for the Year-Ended December 31, 2021 – PricewaterhouseCoopers Support
- 2021 Safety Performance Measurement Results Engagement
- Sarbanes-Oxley 404 Assessment of Internal Controls Over Financial Reporting
- Payment Card Industry – Data Security Standards Compliance
- Third-Party Cyber Security Due Diligence Process & Controls Review
- Audit of the Executive & Director Compensation Tables in the 2022 FirstEnergy Proxy Statement
- Payroll Data Analytics July 1, 2021 through December 31, 2021 - RTF
- SAP Regulated Billing Tax Review - RTF

- Q1 2022 Sarbanes-Oxley Assessment of Internal Controls Over Financial Reporting
- Robotic Process Automation Program Assessment
- Travel & Entertainment Data Analytics Review July 1, 2021 through December 31, 2021
- NERC Cyber Security – Communications Between Control Centers
- Q2 2022 Sarbanes-Oxley Assessment of Internal Controls Over Financial Reporting
- Investor Relations Material Key Spreadsheet & Data Validation Review
- NERC Personnel Risk Assessment Program Control Assessment
- McKinley Management Fee
- Pre-Implementation Review of 2022 Smart Meter Releases
- Charitable Contributions Process Review – FirstEnergy Foundation
- Audit of Q1 & Q2 2022 Independent Directors' Compensation Payments
- Data Integrity / Process Review of High-Risk Riders
- Pre-Implementation Review of Debt Compliance System
- Pre-Implementation Review of MemSQL (General Ledger & Consolidation Data) - Phase 2
- Travel & Entertainment Data Analytics Review January 1, 2022 through June 30, 2022 - RTF
- Pre-Implementation Review of aDAPT Project - 2022 ADMS Report
- NERC Facility Ratings Control Review
- Q3 2022 Sarbanes-Oxley Assessment of Internal Controls Over Financial Reporting
- Fraud Risk Assessment for Annual Planning - RTF
- Pennsylvania Cost Allocation & Cost Allocation Manual Audit
- FERC Debt Compliance Audit
- Accounting for Capital & Maintenance Costs
- Travel & Entertainment Reimbursement Audit
- Cost Allocation Manual & Agreements Update – Phase I - RTF
- Pennsylvania Pole Backlog Reduction Corrective Action Plan
- NERC Internal Controls Consulting - RTF
- Pre-Implementation Review of 2022 Smart Meter Releases
- 2022 Safety Performance Measurement Results Engagement
- Vendor Management Review – Year End Status - RTF
- State Code of Conduct Compliance Project
- Pre-implementation Review of the Source to Pay (Coupa) Project
- FERC Audit Recommendations Implementation
- Diversity, Equity & Inclusion Index Review
- Pre-implementation Review of Human Capital Management Project

- Audit of Subsequent Disbursements for the Year-Ended December 31, 2022 – PricewaterhouseCoopers Support
- Directors & Officers Related Party Transaction Review
- 2022 Sarbanes-Oxley Assessment of Internal Controls Over Financial Reporting
- Audit of Q3 & Q4 2022 Director Compensation Payments
- FE Forward Financial Benefit Realization
- NERC System Access & Security Event Monitoring Control Assessment - RTF
- Audit of the Executive & Director Compensation Tables in the 2023 FirstEnergy Proxy Statement
- Automation Anywhere Upgrade
- Audit of Compliance with OSHA's Hazard Communication Standard
- Payment Processing Enhancements & Delegation of Authority Review
- Claims Process Design Assessment
- Q1 2023 Sarbanes-Oxley Assessment of Internal Controls Over Financial Reporting
- Call System Upgrade in Contact Call Center - RTF
- Political Engagement Process Review
- Corporate Data Center Review
- 2022 Annual Engagement Customer Relationship KPI Results - RTF
- Pre-Implementation Review of Geographic Information System & Distribution Design Studio
- Switching Error Review Process
- IT Asset & Server Patch Management Review
- Vulnerability Management Review
- Q2 2023 Sarbanes-Oxley Assessment of Internal Controls Over Financial Reporting
- Follow Up to Pennsylvania Management Audit Recommendations
- Travel & Entertainment Reimbursement Audit - RTF
- Audit of Q1 & Q2 2023 Independent Directors' Compensation Payments
- Travel & Entertainment Reimbursement Audit
- Contractor Alliance Program (CAP) Review
- Q3 2023 Sarbanes-Oxley Assessment of Internal Controls Over Financial Reporting
- Cost Allocation Manual & Agreements Update
- Q1-Q2 Travel & Entertainment Reimbursement Audit - RTF
- Transmission Relay Test System Process
- Energy Management System Review
- Fraud Risk Assessment for Annual Planning
- Critical Materials Review - Year End Status – RTF
- Protective Grounding

Met-Ed

- Met-Ed Inventory Management Process

West Penn

- Transmission Project Lifecycle Management Process – Permitting
- Transmission Encroachment Risk Mitigation Program
- Transmission Data Governance
- Transmission Outage Frequency & Six Sigma Exclusion Process Review

A list of all independent audits performed from January 2022 through December 2023 are listed below.

Independent Audits Performed for each of the Rate Districts for the years ended December 31, 2023 and 2022

PricewaterhouseCoopers LLP – Independent Registered Public Accounting Firm.

Q. II-D-13 Regardless of whether a claim for negative or positive net salvage is made, attach an exhibit showing gross salvage, cost of removal, third party reimbursements, if any, and net salvage for the test year and 4 previous years.

A. II-D-13 See II-D-13 Attachment A

The Company has not included third party reimbursements or any related costs of removal in the development of its claim allowance. The reasons for not including these amounts are as follows:

1. Depreciation rates are established with the expectation of normal remaining lives and charged capital principal costs to cost of service while an asset is in rate base.

2. When other than a normal circumstances causes equipment to retire, it is often due to third party involvement. When these occur, the Company acts to protect both investors' and customers' interests by seeking reimbursement from the third parties involved.

3. Third party reimbursements are typically for the following unpredictable and non-periodic events:
    a. relocation/replacement of equipment for the convenience of the requesting party;
    b. damage caused by equipment;
    c. occasional sales of equipment for reasons other than normal of useful life.

4. The Company's handling of third party reimbursements is designed to minimize the need for any additional financing as follows:
    a. a portion equal to the undepreciated amount of the item involved is credited to the reserve, bringing net plant to zero. There are no further depreciation or carrying charges (with book rate base and remaining life depreciation) relative to this item.
    b. A portion equal to labor and other costs of expense is credited to these expenses – thus producing a net incurred expense of zero.
    c. Any remaining portion of such reimbursement is credited to related new constructions, thus reducing the cost of replacement plant.

The result of the Company procedure described above is to leave investors and ratepayers in equitable positions. The third party paid for the balance of the old asset (investors' funds outstanding), paid for the extra cost of work involved (no cost to investor or to ratepayer), and paid for some the cost of the replacement equipment (reducing plant rate base, consequently lowering related depreciation and carrying charges to customers). The partial payment of third parties of replacement items also avoids additional financing, with attendant benefits of avoiding increases in capital costs (to customers) and of avoiding possible common equity dilution (to present stockholders).

FirstEnergy Pennsylvania Electric Company
FE PA Met-Ed Rate District
Third Party Reimbursement, Cost of Removal and Salvage
For test year 1/1/2025 thru 12/31/2025 and 4 previous years
$ in Thousands

	Third Party Reimbursements (1)	Cost of Removal (2)	Salvage (3)	Net Salvage (4)=(1) +(2) +(3)
1/1/2019 thru 12/31/2019	($478)	$11,993	($61)	$11,454
1/1/2020 thru 12/31/2020	($1,745)	$15,422	$0	$13,677
1/1/2021 thru 12/31/2021	($1,588)	$15,508	$0	$13,921
1/1/2022 thru 12/31/2022	($1,350)	$16,437	$0	$15,087
1/1/2023 thru 12/31/2023	($2,123)	$18,709	($338)	$16,248
1/1/2024 thru 12/31/2024	($546)	$11,828	$0	$11,282
1/1/2025 thru 12/31/2025	($699)	$13,425	$0	$12,725

FirstEnergy Pennsylvania Electric Company
FE PA Penelec Rate District
Third Party Reimbursement, Cost of Removal and Salvage
For test year 1/1/2025 thru 12/31/2025 and 6 previous years
$ in Thousands

	Third Party Reimbursements (1)	Cost of Removal (2)	Salvage (3)	Net Salvage (4)=(1) +(2) +(3)
1/1/2019 thru 12/31/2019	($247)	$12,713	($337)	$12,129
1/1/2020 thru 12/31/2020	($1,134)	$14,267	$20	$13,152
1/1/2021 thru 12/31/2021	($1,530)	$19,032	$0	$17,502
1/1/2022 thru 12/31/2022	($386)	$13,302	$0	$12,915
1/1/2023 thru 12/31/2023	($1,275)	$17,856	($2)	$16,579
1/1/2024 thru 12/31/2024	($50)	$14,771	($1)	$14,719
1/1/2025 thru 12/31/2025	($36)	$19,972	$0	$19,936

FirstEnergy Pennsylvania Electric Company
FE PA Penn Power Rate District
Third Party Reimbursement, Cost of Removal and Salvage
For test year 1/1/2025 thru 12/31/2025 and 6 previous years
$ in Thousands

	Third Party Reimbursements (1)	Cost of Removal (2)	Salvage (3)	Net Salvage (4)=(1) +(2) +(3)
1/1/2019 thru 12/31/2019	($135)	$5,957	$0	$5,822
1/1/2020 thru 12/31/2020	($533)	$5,455	$0	$4,922
1/1/2021 thru 12/31/2021	($320)	$4,769	$0	$4,449
1/1/2022 thru 12/31/2022	($414)	$5,733	$0	$5,319
1/1/2023 thru 12/31/2023	($373)	$6,041	($101)	$5,567
1/1/2024 thru 12/31/2024	($130)	$4,091	$0	$3,962
1/1/2025 thru 12/31/2025	($210)	$4,652	$0	$4,442

FirstEnergy Pennsylvania Electric Company
FE PA West Penn Rate District
Third Party Reimbursement, Cost of Removal and Salvage
For test year 1/1/2025 thru 12/31/2025 and 6 previous years
$ in Thousands

	Third Party Reimbursements (1)	Cost of Removal (2)	Salvage (3)	Net Salvage (4)=(1) +(2) +(3)
1/1/2019 thru 12/31/2019	($946)	$19,070	($154)	$17,970
1/1/2020 thru 12/31/2020	($1,350)	$25,500	($4)	$24,147
1/1/2021 thru 12/31/2021	($763)	$14,224	$0	$13,461
1/1/2022 thru 12/31/2022	($426)	$16,319	($1)	$15,892
1/1/2023 thru 12/31/2023	($1,038)	$16,686	($8)	$15,639
1/1/2024 thru 12/31/2024	($322)	$17,242	$0	$16,920
1/1/2025 thru 12/31/2025	($441)	$18,461	$0	$18,019

Q. II-D-14 State the amount of debt interest utilized for test year income tax calculations, including the amount so utilized which has been allocated from the debt interest of an affiliate, and provide details of debt interest and allocation computations.

A. II-D-14 See page 60, line 6 of FE PA Exhibits PML-1 and PML-2 for the fully projected future test year and future test year, respectively, and FE PA Statement No. 3, the direct testimony of Patricia M. Larkin. The Company does not include any debt interest of an affiliate in its interest synchronization calculation.

Q. II-D-15 Provide a schedule for the test year of Federal and Pennsylvania taxes other than income taxes, per books, pro forma at present rates, and pro forma at proposed rates, including the following tax categories:

a. Social security
b. Unemploymen.
c. Capital stock
d. Public utility
e. P.U.C. assessment
f. Other property taxes
g. Any other appropriate categories

A. II-D-15 For taxes other than income taxes at present rates.
See FE PA Exhibit PML-1, Adjustment IS-11, for FPFTY
See FE PA Exhibit PML-2, Adjustment IS-11 for FTY
See FE PA Exhibit PML-3, Adjustment IS-11 for HTY

Q. II-D-16 Submit a schedule showing the adjustments from taxable net income per books to taxable net income pro forma under existing rates and pro forma under proposed rates, together with an explanation of all normalizing adjustments. Submit detailed calculations supporting taxable income before State and Federal income taxes where the income tax is subject to allocation due to operations in another state or due to operation of other taxable utility or non-utility business, or by operating divisions or areas.

A. II-D-16 See FE PA Exhibit PML-1, Adjustment IS-12, for FPFTY
FE PA Exhibit PML-2, Adjustment IS-12 for FTY
FE PA Exhibit PML-3, Adjustment IS-12 for HTY.

Q. II-D-17 Submit a schedule showing for the last 5 years the income tax refunds, plus interest—net of taxes, received from the Federal government due to prior years' claims.

A. II-D-17 See II-D-17 CONFIDENTIAL Attachment A

Q. II-D-18 Furnish a breakdown of major items comprising prepaid and deferred income tax charges and other deferred income tax credits, reserves and associated reversals on liberalized depreciation.

A. II-D-18 II-D-18-Attachment A provides a breakdown of items comprising deferred income tax charges and other deferred tax credits as reflected on the Company's Balance Sheet.

FirstEnergy Pennsylvania Electric Company
Accumulated Deferred Taxes
FE PA Consolidated
$ in Thousands

Line No.		Balance at 12/31/25 (1)	(2)	UIP - 2025	Balance at 12/31/24 (3)	(4)	UIP - 2024	Balance at 12/31/23 (5)	(6)
	Account 190-Accumulatedlatedulated Deferred Income Taxes								
1	263A Mixed Service Cost	9,501			9,501			9,501	
2	A&G Expenses	2,712			2,712			2,712	
3	Accelerated Tax Depreciation	165,733			165,733			165,733	
4	Accrued Liability: Severance Expense	43			43			43	
5	Accrued Taxes: FICA on Vacation Accrual	264			264			264	
6	Accrued Taxes: Tax Audit Reserves	292			292			292	
7	Accumulated Provision For Injuries and Damage-General Liability	6			6			6	
8	Accumulated Provision For Injuries and Damage-Workers Comp	1,640			1,640			1,640	
9	Accumulated Provision: Asbestos Accrual	1,085			1,085			1,085	
10	AFUDC Debt	6,065			6,065			6,065	
11	AFUDC Equity	5,318			5,318			5,318	
12	AMT Carryforward	50,984		35,289	15,695			15,695	
13	Asset Retirement Obligation	1,816			1,816			1,816	
14	Bad Debt Expense	9,546			9,546			9,546	
15	Capitalized Benefit	12			12			12	
16	Capitalized Vertical Tree Trimming	8,186			8,186			8,186	
17	Casualty Loss	3,383			3,383			3,383	
18	Charitable Contribution Carryforward	714			714			714	
19	Contra Asset Reserve	2,465			2,465			2,465	
20	Contribution in Aid of Construction	182,895		7,537	175,358		7,667	167,691	
21	Cost of Removal	1,604			1,604			1,604	
22	Cost of Removal-Fed-Norm	806			806			806	
23	Current Liability: Healthcare IBNR Reserve	172			172			172	
24	Current Liability: Lease Expense Merrill Creek	1,889			1,889			1,889	
25	Customer Advances	168			168			168	
26	Default Serv Support-Unbilled	1,009			1,009			1,009	
27	Default Service Support-Unbilled	730			730			730	
28	Deferred Compensation Expense	1,420			1,420			1,420	
29	Distribution System Improvement Charge (DSIC)	636			636			636	
30	DOE Spent Nuclear Fuel Disposal	17,590			17,590			17,590	
31	DSSR Deferral and Interest	703			703			703	
32	EDCP OCI Offset	14			14			14	
33	EEC-C Deferral	3,028			3,028			3,028	
34	Energy Efficiency-Unbilled	481			481			481	
35	Environmental Liability	16			16			16	
36	FAS 112 - Medical Benefit Accrual	1,324			1,324			1,324	
37	FAS 123R - Performance Shares	77			77			77	
38	FAS 123R - Restricted Stock Units	359		0	359		0	359	
39	FAS 123R - Restricted Stock Units Capital Portion	61			61			61	
40	FAS 143 Asset Retirement Obligation Liability Rec	3,676			3,676			3,676	
41	FAS 158 OPEB OCI Offset	1,689			1,689			1,689	
42	FAS 158 Pension OCI Offset	65			65			65	
43	FE Service Timing Allocation	3,007			3,007			3,007	
44	Federal Long Term NOL	0		0	0		(34,474)	34,474	
45	G Overheads	17,258			17,258			17,258	
46	General Business Credit Carryforward	3,315			3,315			3,315	
47	Highway Reimbursements	2			2			2	
48	Highway Relocations	1			1			1	
49	Incentive Compensation	4,359		0	4,359		0	4,359	
50	Interest Accrued-Customer Deposits	12			12			12	

FirstEnergy Pennsylvania Electric Company
Accumulated Deferred Taxes
FE PA Consolidated
$ in Thousands

Line No.		Balance at 12/31/25 (1)	(2)	UIP - 2025	Balance at 12/31/24 (3)	(4)	UIP - 2024	Balance at 12/31/23 (5)	(6)
51	ITC FAS 109	358			358			358	
52	KATCO Transfer	(13,605)			(13,605)		(13,605)	0	
53	Lease ROU Asset & Liability	4,971			4,971			4,971	
54	Life Insurance	25			25			25	
55	LT Deferral of Excess Rev-Oth Def Cr	140			140			140	
56	Merger Costs	38			38			38	
57	Meters and Transformers	886			886			886	
58	NOL Deferred Tax Asset	43,047			43,047			43,047	
59	Other Basis Differences	3,844			3,844			3,844	
60	Other Differences	(125)		0	(125)		(125)		
61	Other Post Employment Benefit Capital Portion	701			701			701	
62	Other Post Employment Benefit Capital Portion Portion	413			413			413	
63	Other Regulatory Asset	463			463			463	
64	Other Regulatory Liability	3,899			3,899			3,899	
65	PA Rate Change	225,409			225,409			225,409	
66	PAA - Purchase Power Amort	478			478			478	
67	PAA - Unamort Loss Amort	9			9			9	
68	PAA-PA-FT	1,196			1,196			1,196	
69	Pension EDCP-SERP Payments	1,001		0	1,001		0	1,001	
70	Pension/OPEB : Other Deferred Credit or Debit	118,316			118,316			118,316	
71	Pensions and Benefits in Excess of Max	210			210			210	
72	Pensions Capital Portion	2,861			2,861			2,861	
73	Pensions Expense	11,779		0	11,779		0	11,779	
74	PJM Receivable	1,195			1,195			1,195	
75	Post Retirement Benefits SFAS 106	41,791			41,791			41,791	
76	Price to Compare	22,884			22,884			22,884	
77	PT Contra CIAC	1,250			1,250			1,250	
78	Purchase Acct-SMIP-CIS	2,457			2,457			2,457	
79	R&D Cost	36			36			36	
80	Recovery of Veg Mgmt for Transmission Companies	(1,408)			(1,408)			(1,408)	
81	REG LIAB PA ACT129	2,401			2,401			2,401	
82	Repair Allowance	482			482			482	
83	Smart Meter	2,579			2,579			2,579	
84	Smart Meter	282			282			282	
85	Solar Photovoltaic Requirement	32			32			32	
86	Solar Voltaic Required Charge	(42)			(42)			(42)	
87	State Income Tax Deductible	949			949			949	
88	State NOL	(9,937)		(3,857)	(6,080)		(6,080)	0	
89	Tax Interest Capitalized	45,706		1,258	44,448		894	43,554	
90	Tax Repair	76,000			76,000			76,000	
91	Unamortized Gain Loss on Reacquired Debt	67			67			67	
92	Universal Service Fund	(914)			(914)			(914)	
93	USCR Unbilled Deferral	1,383			1,383			1,383	
94	Vacation Pay Accrual	2,900			2,900			2,900	
95	Year-End Additional Temp Adjustments L/T	73			73			73	
	Total Account 190		1,114,611			1,074,384			1,120,107

FirstEnergy Pennsylvania Electric Company
Accumulated Deferred Taxes
FE PA Consolidated
$ in Thousands

Line No.		Balance at 12/31/25 (1)	(2)	UIP - 2025	Balance at 12/31/24 (3)	(4)	UIP - 2024	Balance at 12/31/23 (5)	(6)
	Account 281-283 Accumulatedlated. Deferred Income Taxes								
96	263A Mixed Service Cost	(196,033)		(18,175)	(177,858)		(18,489)	(159,369)	
97	A&G Expenses	(45,579)		(3,712)	(41,867)		(3,776)	(38,091)	
98	Accelerated Tax Depreciation	(1,205,394)		(58,947)	(1,146,447)		(54,428)	(1,092,019)	
99	Accounts Receivable - Deferred Revenue	(1,131)			(1,131)			(1,131)	
100	Accrued Taxes: Tax Audit Reserves	(62)			(62)			(62)	
101	AFUDC Debt	(24,118)			(24,118)			(24,118)	
102	AFUDC Equity	(20,724)			(20,724)			(20,724)	
103	Amortization	1,392		(7,160)	8,552		8,552	0	
104	Asset Retirement Obligation	(3,404)		117	(3,521)		109	(3,630)	
105	Book Depreciation	181,746		91,848	89,898		89,898	0	
106	Capitalized Benefit	(520)			(520)			(520)	
107	Capitalized Vertical Tree Trimming	(145,879)			(145,879)			(145,879)	
108	Casualty Loss	(85,042)		(10,089)	(74,953)		(10,262)	(64,691)	
109	Charitable Contribution Carryforward	(20)			(20)			(20)	
110	Contribution in Aid of Construction	(69,844)			(69,844)			(69,844)	
111	Cost of Removal	(60,018)		(15,819)	(44,199)		(13,724)	(30,475)	
112	Customer Acquisition Fees - Surge Protection	(12)			(12)			(12)	
113	Customer Advances	68			68			68	
114	Decommissioning TMI2	(113)			(113)			(113)	
115	Default Serv Support-Unbilled	(142)			(142)			(142)	
116	Deferred Charge-EIB	(2,156)			(2,156)			(2,156)	
117	Deferred Gain	(203)			(203)			(203)	
118	Distribution System Improvement Charge (DSIC)	(618)			(618)			(618)	
119	DSSR Deferral and Interest	(4,138)			(4,138)			(4,138)	
120	EEC-C Deferral	(2,256)			(2,256)			(2,256)	
121	Energy Efficiency-Unbilled	153			153			153	
122	FAS 109 Reg Req Grossup	(84,442)		(41,543)	(42,899)		(41,914)	(985)	
123	FAS 123R - Performance Shares	123		64	59		67	(8)	
124	FAS 123R - Restricted Stock	165		57	108		60	48	
125	FAS 123R - Restricted Stock Units	135		66	69		69		
126	FAS 123R - Restricted Stock Units Capital Portion	(306)			(306)			(306)	
127	FAS 123R - Stock Options Capital Portion	1			1			1	
128	FAS 143 Asset Retirement Obligation Rec	(796)		135	(931)		134	(1,065)	
129	FAS 158 OPEB OCI Offset	(1,821)		267	(2,088)		403	(2,491)	
130	FE Service Timing Allocation	(79,934)		3,035	(82,969)		2,775	(85,744)	
131	Fed Rate Change - Non Prop Grossup	(2,566)			(2,566)			(2,566)	
132	FIN 48 - R&D Credit	(5,804)			(5,804)			(5,804)	
133	G Overheads	(82,111)			(82,111)			(82,111)	
134	Highway Reimbursements	79			79			79	
135	Highway Relocations	6			6			6	
136	Incentive Compensation	1,274		105	1,169		1,169		
137	KATCO Transfer	69,506			69,506		69,506	0	
138	Lease ROU Asset & Liability	(1,249)			(1,249)			(1,249)	
139	Life Insurance	407			407			407	
140	Meters and Transformers	(4,435)			(4,435)			(4,435)	
141	Other Basis Differences	(3,444)			(3,444)		(33)	(3,411)	
142	Other Differences	0			0			0	
143	Other Differences Liability	0			0			0	
144	Other Post Employment Benefit Capital Portion	21,223		(10)	21,233		(11)	21,244	
145	Other Post Employment Benefit Payment	(5,130)		(2,558)	(2,572)		(2,572)	0	

FirstEnergy Pennsylvania Electric Company
Accumulated Deferred Taxes
FE PA Consolidated
$ in Thousands

Line No.		Balance at 12/31/25 (1)	(2)	UIP - 2025	Balance at 12/31/24 (3)	(4)	UIP - 2024	Balance at 12/31/23 (5)	(6)
146	Other Regulatory Asset	(14,446)			(14,446)			(14,446)	
147	Other Regulatory Liability	969			969			969	
148	PA Act 129 SMIP-CIS	(2,600)			(2,600)			(2,600)	
149	PA Minimum Tax Liability for NJ	(0)			(0)			(0)	
150	PA Rate Change	(18,139)			(18,139)			(18,139)	
151	PA Rate Change	(9,147)			(9,147)			(9,147)	
152	PAA - Aband IT Proj Estab	(2,265)			(2,265)			(2,265)	
153	PAA - Capital Portion	(23)			(23)			(23)	
154	PAA - Unamort Loss Amort	(3)			(3)			(3)	
155	Pension EDCP-SERP Payments	(90)		(45)	(45)		(45)	0	
156	Pension EDCP-SERP Payments	(17)		(9)	(8)		(8)	0	
157	Pension Expense	(4,399)		(2,112)	(2,287)		(2,287)		
158	Pension/OPEB : Other Deferred Credit or Debit	3,675			3,675			3,675	
159	Pensions and Benefits in Excess of Max	(49)			(49)			(49)	
160	Pensions Capital Portion	(4,563)		(5,037)	474		(5,514)	5,988	
161	Pensions Expense	(23,252)		(2,791)	(20,461)		(2,591)	(17,870)	
162	PJM Receivable	(1,051)			(1,051)			(1,051)	
163	Post Retirement Benefits SFAS 106	(33,323)			(33,323)			(33,323)	
164	Post Retirement Benefits SFAS 106	(7,810)			(7,810)			(7,810)	
165	Powertax Flow thru FAS109	55,419		27,239	28,180		28,180	0	
166	Price to Compare	(10,771)			(10,771)			(10,771)	
167	PT Contra CIAC	519			519			519	
168	PTC Rider Waverly	58			58			58	
169	Purchase Acct-ARO	(669)			(669)			(669)	
170	R&D Cost	(906)			(906)			(906)	
171	Repair Allowance	(2,438)			(2,438)			(2,438)	
172	Reverse Capital Gain	(12)			(12)			(12)	
173	Sale of Property - Book Gain or (Loss)	(129)			(129)			(129)	
174	Smart Meter	(3,964)			(3,964)			(3,964)	
175	Solar Voltaic Required Charge	(268)			(268)			(268)	
176	State Income Tax Deductible	(3,127)			(3,127)			(3,127)	
177	Step Up	(2)			(2)			(2)	
178	Storm Damage	(76,055)			(76,055)			(76,055)	
179	Tax Depreciation Adjustment - PA	(9,323)		(2,950)	(6,373)		(6,368)	(5)	
180	Tax Gain Loss	(6,435)		(3,190)	(3,245)		(3,245)	0	
181	Tax Interest Capitalized	(25,387)			(25,387)			(25,387)	
182	Tax Repair	(568,094)		(38,931)	(529,163)		(35,205)	(493,958)	
183	Unamortized Gain Loss on Reacquired Debt	1,871		1,092	779		1,184	(405)	
184	Universal Service Fund	(9,329)			(9,329)			(9,329)	
185	Valuation Allowance Charitable Carryforward FD	(460)			(460)			(460)	
186	Waverly DSS Rider	(8)			(8)			(8)	
	Total Account 281-283		(2,639,210)			(2,550,157)			(2,551,791)
	Total Deferred Taxes	(1,524,599)			(1,475,773)			(1,431,684)	

FirstEnergy Pennsylvania Electric Company
Accumulated Deferred Taxes
FE PA Met-Ed Rate District
$ in Thousands

Line No.		Balance at 12/31/25 (1)	(2)	UIP - 2025	Balance at 12/31/24 (3)	(4)	UIP - 2024	Balance at 12/31/23 (5)	(6)
	Account 190-Accumulatedlatedulated Deferred Income Taxes								
1	263A Mixed Service Cost	2,098			2,098			2,098	
2	Accelerated Tax Depreciation	49,504			49,504			49,504	
3	Accrued Liability: Severance Expense	26			26			26	
4	Accrued Taxes: FICA on Vacation Accrual	89			89			89	
5	Accrued Taxes: Tax Audit Reserves	101			101			101	
6	Accumulated Provision For Injuries and Damage-General Liability	6			6			6	
7	Accumulated Provision For Injuries and Damage-Workers Comp	114			114			114	
8	AFUDC Debt	1,291			1,291			1,291	
9	AFUDC Equity	1,178			1,178			1,178	
10	AMT Carryforward	19,943		14,578	5,365			5,365	
11	Asset Retirement Obligation	416			416			416	
12	Bad Debt Expense	3,079			3,079			3,079	
13	Capitalized Vertical Tree Trimming	2,602			2,602			2,602	
14	Charitable Contribution Carryforward	80			80			80	
15	Contribution in Aid of Construction	41,776		1,739	40,037		1,769	38,268	
16	Contra Asset Reserve	712			712			712	
17	Cost of Removal-Fed-Norm	806			806			806	
18	Current Liability: Lease Expense Merrill Creek	1,889			1,889			1,889	
19	Default Serv Support-Unbilled	(255)			(255)			(255)	
20	Default Service Support-Unbilled	730			730			730	
21	Deferred Compensation Expense	697			697			697	
22	Distribution System Improvement Charge (DSIC)	137			137			137	
23	DOE Spent Nuclear Fuel Disposal	10,619			10,619			10,619	
24	EDCP OCI Offset	3			3			3	
25	EEC-C Deferral	1,252			1,252			1,252	
26	Energy Efficiency-Unbilled	179			179			179	
27	Environmental Liability	6			6			6	
28	FAS 112 - Medical Benefit Accrual	400			400			400	
29	FAS 123R - Performance Shares	29			29			29	
30	FAS 123R - Restricted Stock Units	122			122			122	
31	FAS 123R - Restricted Stock Units Capital Portion	29			29			29	
32	FAS 158 OPEB OCI Offset	411			411			411	
33	Federal Long Term NOL	0			0		(6,015)	6,015	

FirstEnergy Pennsylvania Electric Company
Accumulated Deferred Taxes
FE PA Met-Ed Rate District
$ in Thousands

Line No.		Balance at 12/31/25 (1)	(2)	UIP - 2025	Balance at 12/31/24 (3)	(4)	UIP - 2024	Balance at 12/31/23 (5)	(6)
34	G Overheads	6,838			6,838			6,838	
35	General Business Credit Carryforward	1,075			1,075			1,075	
36	Incentive Compensation	1,187			1,187			1,187	
37	Interest Accrued-Customer Deposits	6			6			6	
38	ITC FAS 109	358			358			358	
39	Lease ROU Asset & Liability	5,084			5,084			5,084	
40	Life Insurance	5			5			5	
41	LT Deferral of Excess Rev-Oth Def Cr	106			106			106	
42	Meters and Transformers	51			51			51	
43	Other Post Employment Benefit Capital Portion Portion	413			413			413	
44	Other Basis Differences	1,821			1,821			1,821	
45	Other Regulatory Liability	1,494			1,494			1,494	
46	Other Differences	(125)		0	(125)		(125)		
47	PA Rate Change	69,733			69,733			69,733	
48	Pension EDCP-SERP Payments	526			526			526	
49	Pension/OPEB : Other Deferred Credit or Debit	30,930			30,930			30,930	
50	Pensions and Benefits in Excess of Max	199			199			199	
51	Pensions Expense	3,793			3,793			3,793	
52	Pensions Capital Portion	1,053			1,053			1,053	
53	Post Retirement Benefits SFAS 106	28,125			28,125			28,125	
54	Price to Compare	9,554			9,554			9,554	
55	Smart Meter	2,219			2,219			2,219	
56	Solar Photovoltaic Requirement	12			12			12	
57	Solar Voltaic Required Charge	(17)			(17)			(17)	
58	Tax Interest Capitalized	10,495		613	9,882		490	9,392	
59	Tax Repair	24,180			24,180			24,180	
60	Unamortized Gain Loss on Reacquired Debt	35			35			35	
61	Universal Service Fund	(68)			(68)			(68)	
62	USCR Unbilled Deferral	541			541			541	
63	Vacation Pay Accrual	1,009			1,009			1,009	
64	Year-End Additional Temp Adjustments L/T	32			32			32	
	Total Account 190		340,737			323,807			327,688

FirstEnergy Pennsylvania Electric Company
Accumulated Deferred Taxes
FE PA Met-Ed Rate District
$ in Thousands

Line No.		Balance at 12/31/25 (1)	(2)	UIP - 2025	Balance at 12/31/24 (3)	(4)	UIP - 2024	Balance at 12/31/23 (5)	(6)
	Account 281-283 Accumulatedlated. Deferred Income Taxes								
65	263A Mixed Service Cost	(70,816)		(7,358)	(63,458)		(7,485)	(55,973)	
66	Accelerated Tax Depreciation	(330,707)		(14,589)	(316,118)		(13,610)	(302,508)	
67	Accounts Receivable - Deferred Revenue	(237)			(237)			(237)	
68	Accrued Taxes: Tax Audit Reserves	(1)			(1)			(1)	
69	AFUDC Debt	(5,492)			(5,492)			(5,492)	
70	AFUDC Equity	(5,067)			(5,067)			(5,067)	
71	Asset Retirement Obligation	43		29	14		27	(13)	
72	Amortization	1,415		(3,364)	4,779		4,779	0	
73	Book Depreciation	52,803		26,355	26,448		26,448	0	
74	Capitalized Vertical Tree Trimming	(31,191)			(31,191)			(31,191)	
75	Capitalized Benefit	(124)			(124)			(124)	
76	Casualty Loss	(9,649)		(2,986)	(6,663)		(3,037)	(3,626)	
77	Charitable Contribution Carryforward	(20)			(20)			(20)	
78	Contribution in Aid of Construction	(17,613)			(17,613)			(17,613)	
79	Cost of Removal	(17,913)		(4,446)	(13,467)		(3,604)	(9,863)	
80	Customer Acquisition Fees - Surge Protection	(4)			(4)			(4)	
81	Decommissioning TMI2	(89)			(89)			(89)	
82	Deferred Charge-EIB	(168)			(168)			(168)	
83	Deferred Gain	(120)			(120)			(120)	
84	Distribution System Improvement Charge (DSIC)	(135)			(135)			(135)	
85	DSSR Deferral and Interest	(498)			(498)			(498)	
86	Energy Efficiency-Unbilled	75			75			75	
87	FAS 109 Reg Req Grossup	(26,401)		(12,682)	(13,719)		(12,734)	(985)	
88	FAS 123R - Restricted Stock	165		57	108		60	48	
89	FAS 123R - Restricted Stock Units Capital Portion	(133)			(133)			(133)	
90	FAS 143 Asset Retirement Obligation Rec	(334)			(334)			(334)	
91	FAS 158 OPEB OCI Offset	(411)		(2)	(409)		35	(444)	
92	FE Service Timing Allocation	(23,556)		915	(24,471)		840	(25,311)	
93	Fed Rate Change - Non Prop Grossup	212			212			212	
94	FIN 48 - R&D Credit	(1,770)			(1,770)			(1,770)	
95	G Overheads	(37,791)			(37,791)			(37,791)	
96	Incentive Compensation	404		32	372		372		
97	Life Insurance	97			97			97	

FirstEnergy Pennsylvania Electric Company
Accumulated Deferred Taxes
FE PA Met-Ed Rate District
$ in Thousands

Line No.		Balance at 12/31/25 (1)	(2)	UIP - 2025	Balance at 12/31/24 (3)	(4)	UIP - 2024	Balance at 12/31/23 (5)	(6)
98	Meters and Transformers	(260)			(260)			(260)	
99	Other Differences	0			0			0	
100	Other Post Employment Benefit Payment	(877)		(455)	(422)		(422)	0	
101	Other Post Employment Benefit Capital Portion	8,719		(5)	8,724		(6)	8,730	
102	Other Basis Differences	(7,940)			(7,940)			(7,940)	
103	Other Regulatory Asset	(4,936)			(4,936)			(4,936)	
104	Other Regulatory Liability	319			319			319	
105	PA Minimum Tax Liability for NJ	(0)			(0)			(0)	
106	PA Rate Change	(8,568)			(8,568)			(8,568)	
107	Pensions and Benefits in Excess of Max	(49)			(49)			(49)	
108	Pensions Capital Portion	(1,272)		(1,640)	368		(1,763)	2,131	
109	Post Retirement Benefits SFAS 106	(17,793)			(17,793)			(17,793)	
110	Powertax Flow thru FAS109	16,305		8,018	8,287		8,287	0	
111	Pension/OPEB : Other Deferred Credit or Debit	0			0				
112	Pension Expense	(2,385)		(1,168)	(1,217)		(1,217)		
113	Price to Compare	(7,716)			(7,716)			(7,716)	
114	Reverse Capital Gain	(9)			(9)			(9)	
115	Sale of Property - Book Gain or (Loss)	(39)			(39)			(39)	
116	Smart Meter	(2,786)			(2,786)			(2,786)	
117	Solar Voltaic Required Charge	(112)			(112)			(112)	
118	State Income Tax Deductible	(2,359)			(2,359)			(2,359)	
119	Step Up	(4)			(4)			(4)	
120	Storm Damage	(33,930)			(33,930)			(33,930)	
121	Tax Depreciation Adjustment - PA	(1,648)		(467)	(1,181)		(1,176)	(5)	
122	Tax Gain Loss	(1,170)		(580)	(590)		(590)	0	
123	Tax Interest Capitalized	(5,982)			(5,982)			(5,982)	
124	Tax Repair	(188,785)		(13,540)	(175,245)		(13,222)	(162,023)	
125	Unamortized Gain Loss on Reacquired Debt	831		392	439		439	0	
126	Universal Service Fund	(2,420)			(2,420)			(2,420)	
127	Valuation Allowance Charitable Carryforward FD	(155)			(155)			(155)	
	Total Account 281-283		(790,046)			(762,562)			(744,983)
	Total Deferred Taxes	(449,309)			(438,755)			(417,295)	

FirstEnergy Pennsylvania Electric Company
Accumulated Deferred Taxes
FE PA Penelec Rate District
$ in Thousands

Line No.		Balance at 12/31/25		UIP - 2025	Balance at 12/31/24		UIP - 2024	Balance at 12/31/23	
		(1)	(2)		(3)	(4)		(5)	(6)
	Account 190-Accumulatedlatedulated Deferred Income Taxes								
1	263A Mixed Service Cost	5,012			5,012			5,012	
2	Accelerated Tax Depreciation	55,843			55,843			55,843	
3	Accrued Taxes: FICA on Vacation Accrual	78			78			78	
4	Accrued Taxes: Tax Audit Reserves	136			136			136	
5	Accumulated Provision For Injuries and Damage-Workers Comp	164			164			164	
6	AFUDC Debt	2,125			2,125			2,125	
7	AFUDC Equity	1,555			1,555			1,555	
8	AMT Carryforward	17,695		12,264	5,431			5,431	
9	Asset Retirement Obligation	1,264			1,264			1,264	
10	Bad Debt Expense	3,098			3,098			3,098	
11	Capitalized Vertical Tree Trimming	3,803			3,803			3,803	
12	Casualty Loss	578			578			578	
13	Charitable Contribution Carryforward	225			225			225	
14	Contra Asset Reserve	782			782			782	
15	Contribution in Aid of Construction	38,714		1,739	36,975		1,769	35,206	
16	Cost of Removal	333			333			333	
17	Default Serv Support-Unbilled	1,116			1,116			1,116	
18	Deferred Compensation Expense	81			81			81	
19	Distribution System Improvement Charge (DSIC)	264			264			264	
20	DOE Spent Nuclear Fuel Disposal	6,971			6,971			6,971	
21	DSSR Deferral and Interest	(1,400)			(1,400)			(1,400)	
22	EDCP OCI Offset	3			3			3	
23	EEC-C Deferral	2,089			2,089			2,089	
24	Energy Efficiency-Unbilled	196			196			196	
25	FAS 112 - Medical Benefit Accrual	395			395			395	
26	FAS 123R - Performance Shares	18			18			18	
27	FAS 123R - Restricted Stock Units	118		0	118		0	118	
28	FAS 123R - Restricted Stock Units Capital Portion	17			17			17	
29	FAS 158 OPEB OCI Offset	477			477			477	
30	FAS 158 Pension OCI Offset	1			1			1	
31	Federal Long Term NOL	0		0	0		(16,988)	16,988	
32	G Overheads	8,438			8,438			8,438	
33	General Business Credit Carryforward	904			904			904	
34	Incentive Compensation	1,446		0	1,446		0	1,446	

FirstEnergy Pennsylvania Electric Company
Accumulated Deferred Taxes
FE PA Penelec Rate District
$ in Thousands

Line No.		Balance at 12/31/25		UIP - 2025	Balance at 12/31/24		UIP - 2024	Balance at 12/31/23	
		(1)	(2)		(3)	(4)		(5)	(6)
35	Interest Accrued-Customer Deposits	5			5			5	
36	Lease ROU Asset & Liability	(75)			(75)			(75)	
37	Life Insurance	3			3			3	
38	LT Deferral of Excess Rev-Oth Def Cr	34			34			34	
39	Meters and Transformers	698			698			698	
40	NOL Deferred Tax Asset	29,353			29,353			29,353	
41	Other Basis Differences	1,364			1,364			1,364	
42	Other Post Employment Benefit Capital Portion	292			292			292	
43	Other Regulatory Liability	1,299			1,299			1,299	
45	PA Rate Change	61,373			61,373			61,373	
46	Pension EDCP-SERP Payments	139		0	139		0	139	
47	Pension/OPEB : Other Deferred Credit or Debit	73,499			73,499			73,499	
48	Pensions and Benefits in Excess of Max	11			11			11	
49	Pensions Capital Portion	1,409			1,409			1,409	
50	Pensions Expense	8,371		0	8,371		0	8,371	
51	Post Retirement Benefits SFAS 106	(3,851)			(3,851)			(3,851)	
52	Price to Compare	8,076			8,076			8,076	
53	Smart Meter	282			282			282	
54	Solar Photovoltaic Requirement	15			15			15	
55	State Income Tax Deductible	588			588			588	
56	State NOL	(7,206)		(2,828)	(4,378)		(4,378)	0	
57	Tax Interest Capitalized	11,655		483	11,172		464	10,708	
58	Tax Repair	27,288			27,288			27,288	
59	Unamortized Gain Loss on Reacquired Debt	30			30			30	
60	Universal Service Fund	(1,169)			(1,169)			(1,169)	
61	USCR Unbilled Deferral	660			660			660	
62	Vacation Pay Accrual	831			831			831	
63	Year-End Additional Temp Adjustments L/T	40			40			40	
	Total Account 190		367,549			355,891			375,024

FirstEnergy Pennsylvania Electric Company
Accumulated Deferred Taxes
FE PA Penelec Rate District
$ in Thousands

Line No.		Balance at 12/31/25 (1)	(2)	UIP - 2025	Balance at 12/31/24 (3)	(4)	UIP - 2024	Balance at 12/31/23 (5)	(6)
	Account 281-283 Accumulatedlated. Deferred Income Taxes								
64	263A Mixed Service Cost	(95,180)		(8,891)	(86,289)		(9,045)	(77,244)	
65	Accelerated Tax Depreciation	(376,986)		(17,736)	(359,250)		(15,841)	(343,409)	
66	Accounts Receivable - Deferred Revenue	(818)			(818)			(818)	
67	Accrued Taxes: Tax Audit Reserves	(44)			(44)			(44)	
68	AFUDC Debt	(7,788)			(7,788)			(7,788)	
69	AFUDC Equity	(5,168)			(5,168)			(5,168)	
70	Asset Retirement Obligation	159		88	71		82	(11)	
71	Amortization	799		(1,952)	2,751		2,751	0	
72	Book Depreciation	54,570		27,648	26,922		26,922	0	
73	Capitalized Vertical Tree Trimming	(42,056)			(42,056)			(42,056)	
74	Capitalized Benefit	(232)			(232)			(232)	
75	Casualty Loss	(17,710)		(2,261)	(15,449)		(2,300)	(13,149)	
76	Contribution in Aid of Construction	(18,297)			(18,297)			(18,297)	
77	Cost of Removal	(17,151)		(5,186)	(11,965)		(4,367)	(7,598)	
78	Customer Acquisition Fees - Surge Protection	(4)			(4)			(4)	
79	Decommissioning TMI2	(25)			(25)			(25)	
80	Default Serv Support-Unbilled	97			97			97	
81	Deferred Charge-EIB	(217)			(217)			(217)	
82	Deferred Gain	(77)			(77)			(77)	
83	Distribution System Improvement Charge (DSIC)	(235)			(235)			(235)	
84	DSSR Deferral and Interest	(2,494)			(2,494)			(2,494)	
85	EEC-C Deferral	(1,787)			(1,787)			(1,787)	
86	Energy Efficiency-Unbilled	78			78			78	
87	FAS 109 Reg Req Grossup	(30,748)		(15,188)	(15,560)		(15,560)	0	
88	FAS 123R - Performance Shares	126		64	62		67	(5)	
89	FAS 123R - Restricted Stock Units Capital Portion	(116)			(116)			(116)	
90	FAS 143 Asset Retirement Obligation Rec	(974)			(974)			(974)	
91	FAS 158 OPEB OCI Offset	(569)		288	(857)		309	(1,166)	
92	FE Service Timing Allocation	(25,124)		1,095	(26,219)		991	(27,210)	
93	Fed Rate Change - Non Prop Grossup	(796)			(796)			(796)	
94	FIN 48 - R&D Credit	(1,624)			(1,624)			(1,624)	
95	G Overheads	(35,520)			(35,520)			(35,520)	
96	Incentive Compensation	364		33	331		331		
97	Lease ROU Asset & Liability	(431)			(431)			(431)	
98	Life Insurance	86			86			86	

FirstEnergy Pennsylvania Electric Company
Accumulated Deferred Taxes
FE PA Penelec Rate District
$ in Thousands

Line No.		Balance at 12/31/25		UIP - 2025	Balance at 12/31/24		UIP - 2024	Balance at 12/31/23	
		(1)	(2)		(3)	(4)		(5)	(6)
99	Meters and Transformers	(3,507)			(3,507)			(3,507)	
100	Other Differences Liability	0			0			0	
101	Other Post Employment Benefit Payment	(3,441)		(1,770)	(1,671)		(1,671)	0	
102	Other Post Employment Benefit Capital Portion	6,328		(2)	6,330		(2)	6,332	
103	Other Basis Differences	(5,193)			(5,193)			(5,193)	
104	Other Regulatory Asset	(2,599)			(2,599)			(2,599)	
105	Other Regulatory Liability	311			311			311	
106	PA Rate Change	(7,448)			(7,448)			(7,448)	
107	Pensions Capital Portion	25		(1,424)	1,449		(1,616)	3,065	
108	Pension EDCP-SERP Payments	(90)		(45)	(45)		(45)		
109	Pension Expense	(2,014)		(944)	(1,070)		(1,070)		
110	Post Retirement Benefits SFAS 106	(11,874)			(11,874)			(11,874)	
111	Powertax Flow thru FAS109	20,351		10,002	10,349		10,349	0	
112	Price to Compare	(1,627)			(1,627)			(1,627)	
113	PTC Rider Waverly	58			58			58	
114	R&D Cost	(267)			(267)			(267)	
115	Reverse Capital Gain	(3)			(3)			(3)	
116	Sale of Property - Book Gain or (Loss)	(51)			(51)			(51)	
117	Smart Meter	(714)			(714)			(714)	
118	Solar Voltaic Required Charge	(134)			(134)			(134)	
119	State Income Tax Deductible	(283)			(283)			(283)	
120	Storm Damage	(13,679)			(13,679)			(13,679)	
121	Tax Depreciation Adjustment - PA	(1,259)		(386)	(873)		(873)	0	
122	Tax Gain Loss	(1,755)		(870)	(885)		(885)	0	
123	Tax Interest Capitalized	(7,142)			(7,142)			(7,142)	
124	Tax Repair	(166,446)		(11,624)	(154,822)		(11,171)	(143,651)	
125	Unamortized Gain Loss on Reacquired Debt	932		571	361		612	(251)	
126	Universal Service Fund	(2,357)			(2,357)			(2,357)	
127	Valuation Allowance Charitable Carryforward FD	(72)			(72)			(72)	
128	Waverly DSS Rider	(8)			(8)			(8)	
	Total Account 281-283		(829,848)			(801,358)			(779,326)
	Total Deferred Taxes	(462,299)			(445,467)			(404,302)	

FirstEnergy Pennsylvania Electric Company
Accumulated Deferred Taxes
FE PA Penn Power Rate District
$ in Thousands

Line No.		Balance at 12/31/25 (1)	(2)	UIP - 2025	Balance at 12/31/24 (3)	(4)	UIP - 2024	Balance at 12/31/23 (5)	(6)
	Account 190-Accumulatedlatedulated Deferred Income Taxes								
1	263A Mixed Service Cost	2,391			2,391			2,391	
2	Accelerated Tax Depreciation	13,884			13,884			13,884	
3	Accrued Taxes: FICA on Vacation Accrual	38			38			38	
4	Accrued Taxes: Tax Audit Reserves	17			17			17	
5	Accumulated Provision For Injuries and Damage-Workers Comp	350			350			350	
6	AFUDC Debt	270			270			270	
7	AFUDC Equity	436			436			436	
8	AMT Carryforward	5,336		3,369	1,967			1,967	
9	Asset Retirement Obligation	2			2			2	
10	Bad Debt Expense	793			793			793	
11	Capitalized Vertical Tree Trimming	1,781			1,781			1,781	
12	Casualty Loss	32			32			32	
13	Charitable Contribution Carryforward	21			21			21	
14	Contribution in Aid of Construction	13,839		580	13,259		590	12,669	
15	Contra Asset Reserve	187			187			187	
16	Cost of Removal	137			137			137	
17	Current Liability: Healthcare IBNR Reserve	38			38			38	
18	Default Serv Support-Unbilled	148			148			148	
19	Deferred Compensation Expense	517			517			517	
20	Distribution System Improvement Charge (DSIC)	101			101			101	
21	DSSR Deferral and Interest	383			383			383	
22	EDCP OCI Offset	7			7			7	
23	EEC-C Deferral	296			296			296	
24	Energy Efficiency-Unbilled	106			106			106	
25	FAS 112 - Medical Benefit Accrual	99			99			99	
26	FAS 123R - Restricted Stock Units	8			8			8	

FirstEnergy Pennsylvania Electric Company
Accumulated Deferred Taxes
FE PA Penn Power Rate District
$ in Thousands

Line No.		Balance at 12/31/25 (1)	(2)	UIP - 2025	Balance at 12/31/24 (3)	(4)	UIP - 2024	Balance at 12/31/23 (5)	(6)
27	FAS 123R - Restricted Stock Units Capital Portion	2			2			2	
28	FAS 158 OPEB OCI Offset	123			123			123	
29	Federal Long Term NOL	0			0		(491)	491	
30	G Overheads	1,811			1,811			1,811	
31	General Business Credit Carryforward	501			501			501	
32	Highway Reimbursements	2			2			2	
33	Incentive Compensation	373			373			373	
34	Interest Accrued-Customer Deposits	1			1			1	
35	Lease ROU Asset & Liability	(13)			(13)			(13)	
36	Life Insurance	15			15			15	
37	Meters and Transformers	101			101			101	
38	Other Post Employment Benefit Capital Portion	160			160			160	
39	Other Basis Differences	224			224			224	
40	Other Regulatory Liability	460			460			460	
42	PA Rate Change	18,790			18,790			18,790	
43	Pension EDCP-SERP Payments	181			181			181	
44	Pension/OPEB : Other Deferred Credit or Debit	10,135			10,135			10,135	
45	Pensions Expense	2,437			2,437			2,437	
46	Pensions Capital Portion	399			399			399	
47	Post Retirement Benefits SFAS 106	8,673			8,673			8,673	
48	Price to Compare	4,041			4,041			4,041	
49	Smart Meter	360			360			360	
50	Solar Photovoltaic Requirement	5			5			5	
51	Solar Voltaic Required Charge	(26)			(26)			(26)	
52	State Income Tax Deductible	(246)			(246)			(246)	
53	Tax Interest Capitalized	2,900		90	2,810		124	2,686	
54	Tax Repair	4,022			4,022			4,022	
55	Unamortized Gain Loss on Reacquired Debt	3			3			3	
56	Universal Service Fund	(260)			(260)			(260)	
57	USCR Unbilled Deferral	183			183			183	
58	Vacation Pay Accrual	441			441			441	
59	Year-End Additional Temp Adjustments L/T	16			16			16	
	Total Account 190		97,029			92,990			92,767

FirstEnergy Pennsylvania Electric Company
Accumulated Deferred Taxes
FE PA Penn Power Rate District
$ in Thousands

Line No.		Balance at 12/31/25 (1)	(2)	UIP - 2025	Balance at 12/31/24 (3)	(4)	UIP - 2024	Balance at 12/31/23 (5)	(6)
	Account 281-283 Accumulatedlated. Deferred Income Taxes								
60	263A Mixed Service Cost	(30,037)		(1,926)	(28,111)		(1,959)	(26,152)	
61	Accelerated Tax Depreciation	(90,823)		(4,478)	(86,345)		(4,013)	(82,332)	
62	Accounts Receivable - Deferred Revenue	(77)			(77)			(77)	
63	Accrued Taxes: Tax Audit Reserves	(17)			(17)			(17)	
64	AFUDC Debt	(1,150)			(1,150)			(1,150)	
65	AFUDC Equity	(1,779)			(1,779)			(1,779)	
66	Asset Retirement Obligation	(1)			(1)			(1)	
67	Amortization	(687)		(953)	266		266	0	
68	Book Depreciation	15,649		7,835	7,814		7,814		
69	Capitalized Vertical Tree Trimming	(12,556)			(12,556)			(12,556)	
70	Capitalized Benefit	(2)			(2)			(2)	
71	Casualty Loss	(3,433)		(783)	(2,650)		(796)	(1,854)	
72	Contribution in Aid of Construction	(5,946)			(5,946)			(5,946)	
73	Cost of Removal	(3,736)		(1,449)	(2,287)		(1,320)	(967)	
74	Customer Acquisition Fees - Surge Protection	(1)			(1)			(1)	
75	Default Serv Support-Unbilled	(240)			(240)			(240)	
76	Deferred Charge-EIB	(24)			(24)			(24)	
77	Distribution System Improvement Charge (DSIC)	(78)			(78)			(78)	
78	EEC-C Deferral	(469)			(469)			(469)	
79	FAS 109 Reg Req Grossup	(7,340)		(3,605)	(3,735)		(3,735)	0	
80	FAS 123R - Restricted Stock Units Capital Portion	(18)			(18)			(18)	
81	FAS 123R - Restricted Stock Units	10		5	5		5		
82	FAS 143 Asset Retirement Obligation Rec	17		9	8		8	0	
83	FAS 158 OPEB OCI Offset	(123)			(123)		12	(135)	
84	FE Service Timing Allocation	(6,513)		226	(6,739)		200	(6,939)	
85	Fed Rate Change - Non Prop Grossup	(227)			(227)			(227)	
86	FIN 48 - R&D Credit	(886)			(886)			(886)	
87	G Overheads	(8,482)			(8,482)			(8,482)	
88	Highway Reimbursements	79			79			79	
89	Incentive Compensation	69		8	61		61		

FirstEnergy Pennsylvania Electric Company
Accumulated Deferred Taxes
FE PA Penn Power Rate District
$ in Thousands

Line No.		Balance at 12/31/25 (1)	(2)	UIP - 2025	Balance at 12/31/24 (3)	(4)	UIP - 2024	Balance at 12/31/23 (5)	(6)
90	Lease ROU Asset & Liability	(53)			(53)			(53)	
91	Life Insurance	201			201			201	
92	Meters and Transformers	(474)			(474)			(474)	
94	Other Post Employment Benefit Payment	(162)		(48)	(114)		(114)	0	
95	Other Post Employment Benefit Capital Portion	3,263		(1)	3,264		(1)	3,265	
96	Other Basis Differences	(642)			(642)			(642)	
97	Other Regulatory Asset	(1,700)			(1,700)			(1,700)	
98	Other Regulatory Liability	80			80			80	
99	PA Rate Change	(2,123)			(2,123)			(2,123)	
101	Pensions Expense	(1,091)		(575)	(516)		(516)		
102	Pensions Capital Portion	(154)		(435)	281		(511)	792	
103	Post Retirement Benefits SFAS 106	(7,810)			(7,810)			(7,810)	
104	Powertax Flow thru FAS109	4,824		2,383	2,441		2,441	0	
105	Price to Compare	(1,428)			(1,428)			(1,428)	
106	R&D Cost	(63)			(63)			(63)	
107	Sale of Property - Book Gain or (Loss)	(9)			(9)			(9)	
108	Smart Meter	(464)			(464)			(464)	
109	Solar Voltaic Required Charge	(22)			(22)			(22)	
110	State Income Tax Deductible	(233)			(233)			(233)	
111	Storm Damage	(10,921)			(10,921)			(10,921)	
112	Tax Gain Loss	(1,170)		(580)	(590)		(590)	0	
113	Tax Depreciation Adjustment - PA	(507)		(98)	(409)		(409)	0	
114	Tax Interest Capitalized	(1,609)			(1,609)			(1,609)	
115	Tax Repair	(46,929)		(5,666)	(41,263)		(3,806)	(37,457)	
116	Unamortized Gain Loss on Reacquired Debt	(11)		66	(77)		66	(143)	
117	Universal Service Fund	(602)			(602)			(602)	
118	Valuation Allowance Charitable Carryforward FD	(79)			(79)			(79)	
	Total Account 281-283		(228,708)			(218,643)			(211,746)
	Total Deferred Taxes	(131,679)			(125,653)			(118,979)	

FirstEnergy Pennsylvania Electric Company
Accumulated Deferred Taxes
FE PA West Penn Rate District
$ in Thousands

Line No.		Balance at 12/31/25 (1)	(2)	UIP - 2025	Balance at 12/31/24 (3)	(4)	UIP - 2024	Balance at 12/31/23 (5)	(6)
	Account 190-Accumulatedlatedulated Deferred Income Taxes								
1	A&G Expenses	2,712			2,712			2,712	
2	Accelerated Tax Depreciation	46,502			46,502			46,502	
3	Accrued Liability: Severance Expense	16			16			16	
4	Accrued Taxes: FICA on Vacation Accrual	59			59			59	
5	Accrued Taxes: Tax Audit Reserves	38			38			38	
6	Accumulated Provision: Asbestos Accrual	1,085			1,085			1,085	
7	Accumulated Provision For Injuries and Damage-Workers Comp	1,012			1,012			1,012	
8	AFUDC Debt	2,379			2,379			2,379	
9	AFUDC Equity	2,149			2,149			2,149	
11	AMT Carryforward	8,009		5,078	2,931			2,931	
12	Asset Retirement Obligation	134			134			134	
13	Bad Debt Expense	2,576			2,576			2,576	
14	Capitalized Benefit	12			12			12	
15	Contribution in Aid of Construction	88,566		3,479	85,087		3,539	81,548	
16	Casualty Loss	2,773			2,773			2,773	
17	Charitable Contribution Carryforward	388			388			388	
18	Contra Asset Reserve	784			784			784	
19	Cost of Removal	1,135			1,135			1,135	
20	Current Liability: Healthcare IBNR Reserve	134			134			134	
21	Customer Advances	159			159			159	
22	Customer Advances	9			9			9	
23	Deferred Compensation Expense	126			126			126	
24	Distribution System Improvement Charge (DSIC)	134			134			134	
25	DSSR Deferral and Interest	1,720			1,720			1,720	
26	EDCP OCI Offset	1			1			1	
27	EEC-C Deferral	(610)			(610)			(610)	
28	Environmental Liability	10			10			10	
29	FAS 112 - Medical Benefit Accrual	430			430			430	
30	FAS 123R - Performance Shares	30			30			30	
31	FAS 123R - Restricted Stock Units	110			110			110	
32	FAS 123R - Restricted Stock Units Capital Portion	12			12			12	
33	FAS 143 Asset Retirement Obligation Liability Rec	3,676			3,676			3,676	
34	FAS 158 OPEB OCI Offset	679			679			679	
35	FAS 158 Pension OCI Offset	64			64			64	
36	FE Service Timing Allocation	3,007			3,007			3,007	

FirstEnergy Pennsylvania Electric Company
Accumulated Deferred Taxes
FE PA West Penn Rate District
$ in Thousands

Line No.		Balance at 12/31/25 (1)	(2)	UIP - 2025	Balance at 12/31/24 (3)	(4)	UIP - 2024	Balance at 12/31/23 (5)	(6)
37	Federal Long Term NOL	0		0	0		(10,980)	10,980	
38	G Overheads	171			171			171	
39	General Business Credit Carryforward	835			835			835	
40	Highway Relocations	1			1			1	
41	KATCO Transfer	(13,605)			(13,605)		(13,605)	0	
42	Incentive Compensation	1,352			1,352			1,352	
43	Lease ROU Asset & Liability	(25)			(25)			(25)	
44	Life Insurance	2			2			2	
45	Merger Costs	38			38			38	
46	Meters and Transformers	36			36			36	
47	NOL Deferred Tax Asset	13,694			13,694			13,694	
48	Other Post Employment Benefit Capital Portion	249			249			249	
49	Other Basis Differences	435			435			435	
50	Other Regulatory Asset	463			463			463	
51	Other Regulatory Liability	646			646			646	
52	Other Differences	0			0				
53	PA Rate Change	75,513			75,513			75,513	
54	PAA - Purchase Power Amort	478			478			478	
55	PAA - Unamort Loss Amort	9			9			9	
56	PAA-PA-FT	1,196			1,196			1,196	
57	Pension EDCP-SERP Payments	155			155			155	
58	Pension/OPEB : Other Deferred Credit or Debit	3,752			3,752			3,752	
59	Pensions Expense	(2,822)			(2,822)			(2,822)	
60	PJM Receivable	1,195			1,195			1,195	
61	Post Retirement Benefits SFAS 106	8,844			8,844			8,844	
62	Price to Compare	1,213			1,213			1,213	
63	PT Contra CIAC	1,250			1,250			1,250	
64	Purchase Acct-SMIP-CIS	2,457			2,457			2,457	
65	R&D Cost	36			36			36	
66	Recovery of Veg Mgmt for Transmission Companies	(1,408)			(1,408)			(1,408)	
67	REG LIAB PA ACT129	2,401			2,401			2,401	
68	Repair Allowance	482			482			482	
69	State Income Tax Deductible	607			607			607	
70	State NOL	(2,731)		(1,029)	(1,702)		(1,702)	0	
71	Tax Interest Capitalized	20,656		72	20,584		(184)	20,768	
72	Tax Repair	20,510			20,510			20,510	
73	Universal Service Fund	582			582			582	
74	Vacation Pay Accrual	619			619			619	
75	Year-End Additional Temp Adjustments L/T	(15)			(15)			(15)	
	Total Account 190		309,296			301,696			324,628

FirstEnergy Pennsylvania Electric Company
Accumulated Deferred Taxes
FE PA West Penn Rate District
$ in Thousands

Line No.		Balance at 12/31/25 (1)	(2)	UIP - 2025	Balance at 12/31/24 (3)	(4)	UIP - 2024	Balance at 12/31/23 (5)	(6)
	Account 281-283 Accumulatedlated. Deferred Income Taxes								
76	A&G Expenses	(45,579)		(3,712)	(41,867)		(3,776)	(38,091)	
77	Accelerated Tax Depreciation	(406,878)		(22,144)	(384,734)		(20,964)	(363,770)	
78	AFUDC Debt	(9,688)			(9,688)			(9,688)	
79	AFUDC Equity	(8,710)			(8,710)			(8,710)	
80	Asset Retirement Obligation	(3,605)			(3,605)			(3,605)	
81	Amortization	(135)		(891)	756		756	0	
82	Book Depreciation	58,724		30,010	28,714		28,714	0	
83	Capitalized Benefit	(162)			(162)			(162)	
84	Capitalized Vertical Tree Trimming	(60,076)			(60,076)			(60,076)	
85	Casualty Loss	(54,250)		(4,059)	(50,191)		(4,129)	(46,062)	
86	Contribution in Aid of Construction	(27,988)			(27,988)			(27,988)	
87	Cost of Removal	(21,218)		(4,738)	(16,480)		(4,433)	(12,047)	
88	Customer Acquisition Fees - Surge Protection	(4)			(4)			(4)	
89	Customer Advances	68			68			68	
90	Deferred Charge-EIB	(1,747)			(1,747)			(1,747)	
91	Deferred Gain	(6)			(6)			(6)	
92	Distribution System Improvement Charge (DSIC)	(171)			(171)			(171)	
93	DSSR Deferral and Interest	(1,146)			(1,146)			(1,146)	
94	FAS 109 Reg Req Grossup	(19,953)		(10,068)	(9,885)		(9,885)	0	
95	FAS 123R - Performance Shares	(3)			(3)			(3)	
96	FAS 123R - Restricted Stock Units	125		61	64		64		
97	FAS 123R - Restricted Stock Units Capital Portion	(39)			(39)			(39)	
98	FAS 123R - Stock Options Capital Portion	1			1			1	
99	FAS 143 Asset Retirement Obligation Rec	495		126	369		126	243	
100	FAS 158 OPEB OCI Offset	(718)		(19)	(699)		47	(746)	
101	FE Service Timing Allocation	(24,740)		799	(25,539)		744	(26,283)	
102	Fed Rate Change - Non Prop Grossup	(1,755)			(1,755)			(1,755)	
103	FIN 48 - R&D Credit	(1,524)			(1,524)			(1,524)	
104	G Overheads	(318)			(318)			(318)	
105	Highway Relocations	6			6			6	
106	Incentive Compensation	437		32	405		405		

FirstEnergy Pennsylvania Electric Company
Accumulated Deferred Taxes
FE PA West Penn Rate District
$ in Thousands

Line No.		Balance at 12/31/25 (1)	(2)	UIP - 2025	Balance at 12/31/24 (3)	(4)	UIP - 2024	Balance at 12/31/23 (5)	(6)
107	KATCO Transfer	69,506			69,506		69,506	0	
108	Lease ROU Asset & Liability	(765)			(765)			(765)	
109	Life Insurance	23			23			23	
110	Meters and Transformers	(194)			(194)			(194)	
111	Other Basis Differences	10,331			10,331		(33)	10,364	
112	Other Post Employment Benefit Capital Portion	2,913		(2)	2,915		(2)	2,917	
113	Other Post Employment Benefit Payment	(650)		(285)	(365)		(365)	0	
114	Other Regulatory Asset	(5,211)			(5,211)			(5,211)	
115	Other Regulatory Liability	259			259			259	
116	PA Act 129 SMIP-CIS	(2,600)			(2,600)			(2,600)	
117	PA Rate Change	(9,147)			(9,147)			(9,147)	
118	PAA - Aband IT Proj Estab	(2,265)			(2,265)			(2,265)	
119	PAA - Capital Portion	(23)			(23)			(23)	
120	PAA - Unamort Loss Amort	(3)			(3)			(3)	
121	Pension EDCP-SERP Payments	(17)		(9)	(8)		(8)		
122	Pension/OPEB : Other Deferred Credit or Debit	3,675			3,675			3,675	
123	Pensions Capital Portion	(3,162)		(1,538)	(1,624)		(1,624)	0	
124	Pensions Expense	(22,161)		(2,216)	(19,945)		(2,075)	(17,870)	
125	PJM Receivable	(1,051)			(1,051)			(1,051)	
126	Post Retirement Benefits SFAS 106	(3,656)			(3,656)			(3,656)	
127	Powertax Flow thru FAS109	13,939		6,836	7,103		7,103	0	
128	PT Contra CIAC	519			519			519	
129	Purchase Acct-ARO	(669)			(669)			(669)	
130	R&D Cost	(576)			(576)			(576)	
131	Repair Allowance	(2,438)			(2,438)			(2,438)	
132	Sale of Property - Book Gain or (Loss)	(29)			(29)			(29)	
133	State Income Tax Deductible	(252)			(252)			(252)	
134	Step Up	2			2			2	
135	Storm Damage	(17,526)			(17,526)			(17,526)	
136	Tax Depreciation Adjustment - PA	(5,909)		(1,999)	(3,910)		(3,910)	0	
137	Tax Gain Loss	(2,340)		(1,160)	(1,180)		(1,180)	0	
138	Tax Interest Capitalized	(10,654)			(10,654)			(10,654)	
139	Tax Repair	(165,934)		(8,101)	(157,833)		(7,006)	(150,827)	
140	Unamortized Gain Loss on Reacquired Debt	119		63	56		67	(11)	
141	Universal Service Fund	(3,950)			(3,950)			(3,950)	
142	Valuation Allowance Charitable Carryforward FD	(154)			(154)			(154)	
	Total Account 281-283		(790,608)			(767,594)			(815,736)
	Total Deferred Taxes	(481,312)			(465,898)			(491,108)	

Q. II-D-19 Explain how the Federal corporate graduated tax rates have been reflected for rate case purposes. If the Pennsylvania jurisdictional utility is part of a multi-corporate system, explain how the tax savings are allocated to each member of the system.

A. II-D-19 FirstEnergy Corp and Subsidiaries (collectively "FirstEnergy") files a consolidated federal income tax return and is not entitled to a federal graduated tax rate as its taxable income exceeds where graduated rates apply. Therefore, FirstEnergy uses a flat 21% federal income tax rate. FirstEnergy Pennsylvania Electric Company (the "Company"), as a member of the FirstEnergy consolidated group, also uses a flat 21% federal income tax rate in this filing.

The Company is party to an income tax allocation agreement ("Agreement") pursuant to which the consolidated tax liability of the group is allocated among the members pursuant to Internal Revenue Code sections 1502 and 1552 and accompanying U.S. Treasury Regulations. Pursuant to the terms of the Agreement, each member computes its tax liability based on its separate company income and those members with losses or credits are compensated for the use of those tax attributes by other members of the group.

Q. II-D-20 Explain the treatment given to costs of removal in the income tax calculation and the basis for such treatment.

A. II-D-20 The Company includes the cost of removal in the income tax calculation in accordance with Revenue Ruling 2000-7 of the Internal Revenue Service, which provides that costs of removal are treated as a deductible tax expense when incurred and need not be capitalized as part of the cost of the replacement asset under Section 263 or 263A of the Internal Revenue Code.

Q. II-D-21 Show income tax loss/gain carryovers from previous years. Show loss/gain carryovers by years of origin and amounts remaining by years at the beginning of the test year.

A. II-D-21 See II-D-21 Attachment A - CONFIDENTIAL for the Net Operating Loss ("NOL") Carryforward schedule.

Q. II-D-22 State whether the company eliminates tax savings by the payment of actual interest on construction work in progress not in rate base claim. If response is affirmative:

a. Set forth amount of construction claimed in this tax savings reduction, and explain the basis for this amount.
b. Explain the manner in which the debt portion of this construction is determined for purposes of the deferral calculations.
c. State the interest rate used to calculate interest on this construction debt portion, and the manner in which it is derived.
d. Provide details of calculation to determine tax savings reduction, and state whether State taxes are increased to reflect the construction interest elimination.

A. II-D-22 One of the revisions made to the Internal Revenue Code (IRC) by the Tax Reform Act of 1986 was to disallow the immediate deduction for construction period interest. The IRC now requires construction period interest to be capitalized for tax purposes using an avoided cost methodology. This methodology results in a capitalized interest amount for tax purposes that is similar to the debt component of the allowance for funds used during construction (AFUDC). Therefore, there are no current tax savings to eliminate.

Q. II-D-23 Under section 1552 of the Internal Revenue Code (26 U.S.C.A. § 1552) and 26 CFR 1.1552-1 (1983), if applicable, a parent company, in filing a consolidated income tax return for the group, must choose one of four options by which it must allocate total income tax liability of the group to the participating members to determine each member's tax liability to the Federal government (if this interrogatory is not applicable, so state):

a. State what option has been chosen by the group.

b. Provide, in summary form, the amount of tax liability that has been allocated to each of the participating members in the consolidated income tax return for the test year and the most recent 3 years for which data is available.

c. Provide a schedule, in summary form, of contributions, which were determined on the basis of separate tax return calculations, made by each of the participating members to the tax liability indicated in the consolidated group tax return. Provide total amounts of actual payments to the tax depository for the tax year, as computed on the basis of separate returns of members.

d. Provide the most recent annual income tax return for the group.

e. Provide details of the amount of the net operating losses of any member allocated to the income tax returns of each of the members of the consolidated group for the test year and the 3 most recent years for which data is available, together with a summary of the actual tax payments for those years.

f. Provide details of the amount of net negative income taxes, after all tax credits are accounted for, of any member allocated to the income tax return of each of the members of the consolidated group for the test year and the 3 most recent years for which data is available, together with a summary of the actual tax payments for those years.

A. II-D-23

a. In accordance with FirstEnergy Corporation and Subsidiaries Income Tax Allocation Agreement dated January 26, 2023, each taxable year, the FirstEnergy consolidated tax group computes the tax liability of each member as if the member filed a separate return in accordance with the principles of section 1552(a)(2) of the Internal Revenue Code and Treasury Regulation section 1.1552-1(a)(2)(ii) pursuant to which a member's portion of the tax liability of the group is an amount equal to the tax liability of the group multiplied by a fraction, the numerator of which is the separate return tax liability of such member, and the denominator of which is the sum of the separate return tax liabilities of all the members.

b. *See* II-D-23 CONFIDENTIAL Attachment A details the tax liability of each of the participating members in the consolidated federal income tax return filed for the last 3 years 2020, 2021, and 2022

c. *See* II-D-23 CONFIDENTIAL Attachment A details the contributions made/(received) on a for the filed return for years 2020, 2021 and 2022 as computed on the basis of separate returns of members of the FirstEnergy Consolidated Group.

d. *See* II-D-23 CONFIDENTIAL Attachment B for a copy of the U.S. Corporation Income Tax Return (Form 1120) as filed by FirstEnergy Corp. and Subsidiaries for the year 2022.

e. *See* II-D-23 CONFIDENTIAL Attachment A details the amount of net operating losses for each member of the consolidated group for filed return years 2020, 2021, and 2022 together with actual tax payments/(receipts) for those years.

f. *See* II-D-23 CONFIDENTIAL Attachment A details the amount of net negative income taxes for each member of the consolidated group for filed return years 2020, 2021, and 2022 together with actual tax payments/(receipts) for those years.

Q. II-D-24 Provide detailed computations by vintage year showing State and Federal deferred income taxes resulting from the use of accelerated tax depreciation associated with post-1969 public utility property, ADR rates, and accelerated tax depreciation associated with post-1980 public utility property under the Accelerated Cost Recovery System (ACRS).

a. Reconcile and explain any differences in the base used to calculate State and Federal deferred income taxes.
b. State whether tax depreciation is based on all rate base items claimed as of the end of the test year, and whether it is the annual tax depreciation at the end of the test year.
c. Reconcile differences between the deferred tax balance, as shown as a reduction to rate base, and the deferred tax balance as shown on the balance sheet.

A. II-D-24

a. See II-D-24 Confidential Attachment A-C. The attachments were prepared detailing Federal deferred income taxes post vintage 1969 and Gain Loss is post vintage 1986.

   The Company does not provide for any state deferred income taxes associated with the use of accelerated tax depreciation on its distribution property.

b. Tax Depreciation for the future test year is based on all electric plant in service claimed as of 12/31/25 and the annual tax depreciation is based on the same plant.

c. See Exhibit II-D-24 Attachment D attempt to reconcile ADIT per the balance sheet as reflected in the Company's Forecast system and ADIT per rate base as reflected in the Company's plant system.

FirstEnergy Pennslyvania Electric Company
Reconciliation of APB11 ADIT to Balance Sheet Deferred Tax Balances
$ in thousands

	Met-Ed	Penelec	Penn Power	West Penn	FEPA
Balance Sheet (VI-A) @ 12/31/22	$516,480	$571,740	$151,169	$578,755	$1,818,144
Total APB11 Deferreds on Rollforward Schedule @ 12/31/22	559,155	626,519	164,064	557,163	1,906,901
Difference	(42,675)	(54,779)	(12,895)	21,592	(88,757)
Reconciling Items:					
A&G Capitaliztion FERC Reclasses	(8,712)	(8,085)	(2,008)	(10,534)	(29,339)
Vegetation Management FERC Reclasses	0	0	0	(1,404)	(1,404)
Power Tax Property Items in Account 190	19,413	19,609	6,924	65,075	
Federal Offset Deferred Income Taxes	(6,855)	(9,358)	(8,272)	(4,922)	(29,407)
State Deferred Income Taxes in Account 282	19,134	26,093	23,610	17,578	86,415
FAS109 Property Items in Account 282	(65,655)	(83,038)	(33,149)	(44,201)	(226,043)
Total Reconciling Items	($42,675)	($54,779)	($12,895)	$21,592	($88,757)
Balance Sheet (VI-A) @ 12/31/23	$534,080	$588,422	$153,889	$599,305	$1,875,696
Total APB11 Deferreds on Rollforward Schedule @ 12/31/23	569,957	638,680	165,506	508,855	1,882,999
Difference	(35,877)	(50,258)	(11,617)	90,450	(7,303)
Reconciling Items:					
A&G Capitaliztion FERC Reclasses	(8,441)	(7,814)	(1,943)	(10,162)	(28,360)
KATCO Transfer from West Penn	0	0	0	63,767	63,767
Power Tax Property Items in Account 190	21,420	19,482	7,117	64,202	112,221
Federal Offset Deferred Income Taxes	(6,605)	(8,765)	(7,926)	(5,343)	(28,639)
State Deferred Income Taxes in Account 282	18,362	23,830	22,179	20,908	85,279
FAS109 Property Items in Account 282	(60,613)	(76,991)	(31,045)	(42,923)	(211,572)
Total Reconciling Items	($35,877)	($50,258)	($11,618)	$90,449	($7,304)
Balance Sheet (VI-A) @ 12/31/24	$541,033	$595,464	$156,050	$550,156	$1,842,703
FEPA spread of ADIT	12,013	13,035	3,690	(7,531)	21,207
Total ADIT per II-D-18	553,046	608,499	159,740	542,625	1,863,910
Total APB11 Deferreds on Rollforward Schedule @ 12/31/24	575,611	644,652	166,485	510,835	1,897,583
Difference between Total ADIT and Total APB11 ADIT	(22,565)	(36,153)	(6,745)	31,790	(33,673)
Reconciling Items:					
Power Tax Property Items in Account 190	20,846	19,512	7,051	48,840	96,249
Federal Offset Deferred Income Taxes in Power Tax	(5,140)	(7,380)	(7,515)	6	(20,029)
State Deferred Income Taxes in Power Tax	13,938	19,827	21,273	(32)	55,006
ADIT Variance between Plant System and Forecast System	(542)	(2,499)	958	(682)	(2,765)
FAS109 Property Items in Power Tax	(51,667)	(65,613)	(28,512)	(16,342)	(162,134)
Total Reconciling Items	($22,565)	($36,153)	($6,745)	$31,790	($33,673)
Balance Sheet (VI-A) @ 12/31/25	$547,877	$602,494	$158,453	$556,860	$1,865,684
FEPA spread of ADIT	25,624	27,773	9,109	3,697	66,203
Total ADIT per II-D-18	573,501	630,267	167,562	560,557	1,931,887
Total APB11 Deferreds on Rollforward Schedule @ 12/31/25	576,303	645,097	167,126	511,192	1,899,718
Difference between Total ADIT and Total APB11 ADIT	(2,802)	(14,830)	436	49,365	32,169
Reconciling Items:					
Deferred Tax Pro-Ration on Rollforward Schedule	3,663	3,939	1,560	1,714	10,876
Power Tax Property Items in Account 190	20,003	18,511	6,842	50,314	95,670
Federal Offset Deferred Income Taxes in Power Tax	(4,989)	(7,150)	(7,375)	(35)	(19,549)
State Deferred Income Taxes in Power Tax	13,539	19,221	20,994	7	53,761
ADIT Variance between Plant System and Forecast System	7,579	6,029	3,787	7,970	25,365
FAS109 Property Items in Power Tax	(42,597)	(55,380)	(25,372)	(10,605)	(133,954)
Total Reconciling Items	($2,802)	($14,830)	$436	$49,365	$32,169

Q. II-D-25 Submit a schedule showing a breakdown of accumulated and unamortized investment tax credits, by vintage year and percentage rate, together with calculations supporting the amortized amount claimed as a reduction to pro forma income taxes. Provide details of methods used to write-off the unamortized balances.

A. II-D-25 Prior years' deferred investment tax credits (ITC's) are being recognized in income ratably over the remaining life used for depreciation for financial accounting purposes of the related property. See Attachment A for Schedule of Investment Tax Credit Amortization.

FirstEnergy Pennsylvania Electric Companies
Investment Tax Credit Balances, Provisions and Amortizations
$ in Thousands

		4% and 10%			4% and 10%
	FE PA	**Met-ED**	**Penelec**	**Penn Power**	**West Penn**
Balance 12/31/2022	$1,304	$1,261	$0	$0	$43
Amortization 2023 Calendar Year	(369)	(326)	0	0	(43)
Balance 12/31/2023	935	935	0	0	0
Amortization 2024 Calendar Year	(326)	(326)	0	0	0
Balance 12/31/2024	609	609	0	0	0
Amortization 2025 Calendar Year	(326)	(326)	0	0	0
Balance 12/31/2025	$283	$283	$0	$0	$0

Q. II-D-26 Explain in detail by statement or exhibit the appropriateness of claiming any additional items, not otherwise specifically explained and supported in the statement of operating income.

A. II-D-26 Not applicable. The Company is not claiming any additional items not discussed, explained, and supported in the statements of operating income contained in FE PA Exhibits PML-1 and PML-2 and described in FE PA Statement No. 3, the direct testimony of Patricia M. Larkin.

Q. II-D-27 If the utility's operations include non-jurisdictional activities, provide a schedule which demonstrates the manner in which rate base and operating income date have been adjusted to develop the jurisdictional test year claim.

A. II-D-27 See FE PA Exhibits PML-1 and PML-2 and FE PA Statement No. 3, the direct testimony of Patricia M. Larkin. The non-jurisdictional allocation factors are supported by FE PA witness Mr. Lyons. For each claim that relates to operations that include non-jurisdictional activities, the calculation of the non-jurisdictional amount is shown in the applicable schedules of FE PA Exhibits PML-1 and PML-2 for the fully projected future test year and the future test year, respectively.

Q. II-E-1 Supply a copy of any budget utilized as a basis for any test year claim, and explain the utility's budgeting process.

A. II-E-1 See Document II-E-1 Attachment A

FirstEnergy

Background

Process Definition

The Budget, Forecast & Planning track has three key components:

- Budget is defined as the current year annual projection of staffing (employee headcounts), revenues, and expenses (Income Statement, Capital and Other)
- Forecast refers to the revised projection of the current year annual budget. Revisions to the current year annual budget traditionally occur twice per year (4+8, and 8+4).
- Scenario Planning forecasting activities occur off cycle and used to evaluate multiple various outcomes of financial results.

Process Objective – Long-Term Forecast

The purpose of the long-term forecast is to assist the Company with evaluating its financial position to make optimal decisions and projecting financial impacts of strategic initiatives. The long-term plan is used to prove financial stability. FirstEnergy's current planning period is five years.

Beginning and End Points of Process

The process begins with Executive Leadership requesting a multi-year plan update. Plan updates are triggered by key events in the Company such as annual analyst meeting, rating agency meetings, mergers and acquisitions, executive and board retreats, rates, and treasury strategy. The process ends when leadership receives the forecast support binder which typically includes income statements, balance sheets, cash flows, financing plan activities, resulting financial ratios / metrics, and documentation on special initiatives.

Systems and Databases

- SAP Controlling Module (Cost Centers, Internal Orders, Projects, Headcounts)
- SAP Business Warehouse
- BPC (Consolidation)
- PowerPlan
- UIPlanner
- QlikView – Company reporting tool
- PowerPoint
- Outlook (email)

Supporting Policies and Procedures

Planning procedures and communications are updated for each plan cycle. "How To" documents exist to assist individuals during forecast entry periods.

Internal Relationships and Dependencies (internal to FE)

- Business Planning & Performance
- Treasury
- Investment Management
- Tax Department
- Property Accounting
- General Accounting

- Investor Relations
- Human Resources
- Rates & Regulatory Affairs
- FEU, FET, and Corporate Business Services
- Enterprise Risk
- Executive Leadership
- Strategy

External Relationships and Dependencies (external to FE)

- Aon Hewitt – Pension

Process Narrative

Key activities performed during the planning process include developing a scheduled timeframe, communication to the Shared Services Departments and Business Units regarding the planning schedule, development of key assumption inputs by both Corporate and Business Units, modeling financial scenarios, reviewing outcomes, and presentation of results to leadership. The steps within the planning process can occur simultaneously during the specified timeline.

Budget & Forecast Planning Process

The Business Planning & Performance team coordinates the start and stop dates for the planning cycle. The timing may vary for the multi-year planning process, but five to eight weeks is typically allotted to process a detailed multi-year plan.

- **Initiation**
  - The process begins with a request from Executive Leadership to prepare a multi-year plan. The Business Planning & Performance team coordinates schedules and assumptions.
  - Ad hoc requests may also lead into the development of a new multi-year plan.
  - Meetings with business unit leadership occur throughout the designated timeframe to ensure timely submission of information for processing in UIPlanner.

- **Determine timing of current year key events**
  - Business Planning & Performance and Strategy meets with leadership to discuss key events and expected timing of deliverables. Timing for primary events include:
    - Annual Analyst Meeting – TBD
    - Rating Agency Reviews - TBD
    - Board Retreat – October
    - EEI Financial Annual Meeting - November

- **Develop annual key event calendar**
  - Meetings held with the Director, Business Planning & Performance to develop a calendar which outlines activities for the budget, forecast and planning cycle.

- **Communicate annual calendar to key stakeholders**
  - Business Planning & Performance conducts meetings with business units and key shared services departments as needed. Agenda items include:

- Timing for key deliverables (scheduled dates and timing reasons)
- Latest multi-year forecast results (review of EPS and cash impacts by entity/segment)
- General assumptions and targets, if established (senior management and investment community expectations)
- Roles and responsibilities (accountable individuals and groups)
- Process details (how information will be communicated and passed)
- Support documentation for assumptions (level of detail for support binder contents

- **Forecast and Budget Reporting & Financial Statements**
  - QlikView and BW are the two reporting tools utilized for management reporting.
    - Forecast data is made available to these tools daily from UIPlanner
  - Standard reports exist for Income Statement, Cash Flow, Balance Sheet and FERC
    - Legal entity and Segment reporting are available
    - Pro forma financial statements (income statement, balance sheet, cash flow statement, financial credit metrics) are created as part of this process. Current financial data can be used to establish the starting point for the base case (usually annual budget or five-year forecast depending on when plan requested)
    - Hierarchies are maintained by General Accounting and are reflected appropriately in UIPlanner
  - Other Ad Hoc reporting capability is also available in these reporting tools.

- **Review Financial Results**
  - A finance and tax plan are then utilized to complete the forecast and results are presented.
  - Financial results reviewed with business unit leaders and then Executive Leadership.
  - If expected financial results are not obtained in the initial forecast run, then both business units and corporate shared services may be requested to revisit their respective areas and adjust numbers as directed.

- **Establish Business Unit and Base Cases**
  - Business Unit Case is a snapshot in time for the forecast or budget period specified. It is used to compare actual results in the current year. Snapshot scenario and related cases have a standardized naming convention (i.e 4+8, 8+4, Budget)
  - Base Case is leadership approved forecast for longer term planning horizon and it will be used for a period to compare results of any new assumptions and eventually be replaced by process outlined.

- **Scenario Planning in UIPlanner**
  - Executive Leadership will consider additional financial strategies and request Strategy and Business Planning & Performance groups to include initiatives in forecasting tool; simulating a scenario in UIPlanner is relatively a quick process**.**
  - Financial initiatives can include asset sales, financing activities, etc.
  - Model financial statements for all companies are available in the UIPlanner tool consistent with the standard format

- **Perform annual rollover**
  - The annual rollover process is used to update the UIPlanner system with the most recent year-end balances/actuals by legal entity. This process is done annually (traditionally January) post finalization of year end results that are housed in SAP.

- Other data inputs are updated into UIPlanner including various tax rates, existing debt information, interest rates, tax depreciation information.

- **UIPlanner Maintenance**
  - Users maintain system entries throughout the calendar year in support of formal forecasting process.
  - UIPlanner software is traditionally upgraded annually to align with vendor updates, including new enhancements to streamline forecasting process.

Authorization

Approvals are obtained throughout the process and occur once the base case is finalized.
For specific key events such as the rating agency forecast, earnings guidance support, mergers and acquisitions are approved by the Executive Leadership.

Q. II-E-2 Supply summaries of the utility's projected operating and capital budgets for the 2 calendar years following the end of the test year.

A. II-E-2 See II-E-2 Attachment A

FirstEnergy Pennsylvania Electric Companies
2026 Operating Statement and Capital Expenditures
$ in millions

Operating Statement	**Met-Ed**	**Penelec**	**Penn Power**	**West Penn**	**FE PA Total**
Total Revenues	$1,349	$1,213	$376	$1,470	$4,408
Total Operating & Maintenance Exp.	959	839	271	1,140	3,209
Depreciation & Amortization	82	94	27	106	309
Taxes Other Than Income Taxes	87	79	24	94	284
Total Operating Expense	$1,128	$1,012	$322	$1,340	$3,802
Operating Income Before Income Taxes	**$221**	**$201**	**$54**	**$130**	**$606**

Capital Expenditures	**Met-Ed**	**Penelec**	**Penn Power**	**West Penn**	**FE PA Total**
Generation	$0	$0	$0	$0	$0
Transmission	0	0	0	0	0
Distribution	253	264	78	238	834
Other	14	15	3	24	56
Total	$268	$279	$81	$262	$889
Less: AFUDC	6	4	1	2	12
Total Excluding AFUDC	**$262**	**$274**	**$81**	**$261**	**$877**

FirstEnergy Pennsylvania Electric Companies
2027 Operating Statement and Capital Expenditures
$ in millions

Operating Statement	**Met-Ed**	**Penelec**	**Penn Power**	**West Penn**	**FE PA Total**
Total Revenues	$1,351	$1,208	$379	$1,476	$4,414
Total Operating & Maintenance Exp.	964	844	273	1,146	3,227
Depreciation & Amortization	90	100	29	114	333
Taxes Other Than Income Taxes	88	79	24	95	286
Total Operating Expense	$1,142	$1,023	$326	$1,355	$3,846
Operating Income Before Income Taxes	**$209**	**$185**	**$53**	**$121**	**$568**

Capital Expenditures	**Met-Ed**	**Penelec**	**Penn Power**	**West Penn**	**FE PA Total**
Generation	$0	$0	$0	$0	$0
Transmission	0	0	0	0	0
Distribution	285	304	91	279	958
Other	14	17	4	25	59
Total	$299	$321	$94	$303	$1,017
Less: AFUDC	5	4	1	2	12
Total Excluding AFUDC	**$294**	**$317**	**$94**	**$301**	**$1,006**

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY

III. Rate of Return

Q. III-A-1 Provide a schedule showing the major components of claimed capitalization, and the derivation of the weighted costs of capital for the rate case claim. This schedule shall include a descriptive statement concerning the major elements of changes in claimed capitalization, cost rates and overall return from comparable historical data.

A. III-A-1 See FE PA Statement number No. 11, the Direct Testimony of Bill Wang and associated exhibits.

Q. III-A-2 Provide a schedule in the same format as Schedule 1, except for the omission of the descriptive statement, for the most immediate comparable annual historical period prior to the test year and the two calendar years most immediately preceding the rate of return claim period. Irrespective of whether the capitalization claimed on Schedule 1 includes short-term debt, Schedule 2 should reflect capital ratios with and without short-term debt.

A. III-A-2 See III-A-2 Attachment A

FirstEnergy Pennsylvania Electric Company
Capitalization & Capitalization Ratios
$ in thousands

	Actuals		Forecast	
	12/31/2022	**12/31/2023**	**12/31/2024**	**12/31/2025**
Capitalization				
Long Term Debt	$3,708,821	$4,176,342	$3,731,208	$3,735,139
Preferred Stock	-	-	-	-
Common Equity	3,795,751	4,007,657	4,062,383	4,352,022
Total	**$7,504,572**	**$8,183,999**	**$7,793,591**	**$8,087,162**
Short-term Debt	300,039	-	18,747	204,053
Total	**$7,804,611**	**$8,183,999**	**$7,812,338**	**$8,291,215**
Capitalization Ratios				
Long Term Debt	49.4%	51.0%	47.9%	46.2%
Preferred Stock	0.0%	0.0%	0.0%	0.0%
Common Equity	50.6%	49.0%	52.1%	53.8%
Total (without st-debt)	100.0%	100.0%	100.0%	100.0%
Capitalization Ratios w/st-debt				
Long term Debt	47.5%	51.0%	47.8%	45.0%
Preferred Stock	0.0%	0.0%	0.0%	0.0%
Common Equity	48.6%	49.0%	52.0%	52.5%
Short-term Debt	3.8%	0.0%	0.2%	2.5%
Total	100.0%	100.0%	100.0%	100.0%

Q. III-B-1 Provide a schedule showing the calculation of embedded cost of long-term debt by issue, supporting the related rate case claim. The schedule shall contain the following information:

a. Date of issue.
b. Date of maturity.
c. Amount issued.
d. Amount outstanding.
e. Amount retired.
f. Amount reacquired.
g. Gain or loss on reacquisition.
h. Coupon rate.
i. Discount or premium at issuance.
j. Issuance expense.
k. Net proceeds.
l. Sinking fund requirements.
m. Effective cost rate.
n. Total average weighted effective cost rate.

A. III-B-1 See III-B-1 Attachment A

FirstEnergy Pennsylvania Electric Company
Schedule of Long Term Debt Outstanding at 12/31/2023

Title	Date of Offering	Date of Maturity	Principal Amount Issued	Amount Outstanding	Amount Retired	Amount Reacquired	Gain (Loss) on Reacquisition	Interest Rate	Prem / (Disc) & (Issuance) Expenses	Net Proceeds	Annual / Sinking Fund	Effective Rate	Total Average Weighted Effective Cost Rate
Senior Unsecured Notes													
5.20% Senior Notes	3/30/2023	4/1/2028	$425,000,000	$425,000,000	-	-	-	5.200%	($4,422,221)	$420,577,779	-	5.440%	
4.30% Senior Notes	1/10/2019	1/15/2029	500,000,000	500,000,000	-	-	-	4.300%	(5,033,719)	494,966,281	-	4.425%	
4.00% Senior Notes	6/11/2014	4/15/2025	250,000,000	250,000,000	-	-	-	4.000%	(2,758,140)	247,241,860	-	4.127%	
3.25% Series	9/8/2017	3/15/2028	300,000,000	300,000,000	-	-	-	3.250%	(3,278,446)	296,721,554	-	3.374%	
4.15% Series	6/11/2014	4/15/2025	200,000,000	200,000,000	-	-	-	4.150%	(2,278,272)	197,721,728	-	4.282%	
6.15% Series	9/28/2009	10/1/2038	250,000,000	250,000,000	-	-	-	6.150%	(2,982,095)	247,017,905	-	6.239%	
3.60% Series	6/3/2019	6/1/2029	300,000,000	300,000,000	-	-	-	3.600%	(3,279,741)	296,720,259	-	3.732%	
3.61% Series	4/20/2020	5/1/2032	125,000,000	125,000,000	-	-	-	3.610%	(785,346)	124,214,654	-	3.675%	
3.71% Series	4/20/2020	5/1/2035	125,000,000	125,000,000	-	-	-	3.710%	(785,346)	124,214,654	-	3.765%	
5.15% Series	3/30/2023	3/30/2026	300,000,000	300,000,000	-	-	-	5.150%	(2,685,465)	297,314,535	-	5.478%	
4.24% Series	7/11/2016	7/11/2056	50,000,000	50,000,000	-	-	-	4.240%	(743,443)	49,256,557	-	4.318%	
4.37% Series	10/3/2018	10/1/2048	50,000,000	50,000,000	-	-	-	4.370%	(542,421)	49,457,579	-	4.436%	
3.79% Series	11/29/2022	12/1/2032	150,000,000	150,000,000	-	-	-	3.790%	(1,013,630)	148,986,370	-	3.872%	
4.45% Series	9/17/2015	9/15/2045	150,000,000	150,000,000	-	-	-	4.450%	(1,128,198)	148,871,802	-	4.496%	
3.84% Series	12/15/2016	12/15/2046	100,000,000	100,000,000	-	-	-	3.840%	(743,173)	99,256,827	-	3.882%	
4.09% Series	9/15/2017	9/15/2047	100,000,000	100,000,000	-	-	-	4.090%	(671,495)	99,328,505	-	4.129%	
4.14% Series	12/15/2017	12/15/2047	275,000,000	275,000,000	-	-	-	4.140%	(1,716,762)	273,283,238	-	4.177%	
4.22% Series	5/21/2019	6/1/2059	100,000,000	100,000,000	-	-	-	4.220%	(699,027)	99,300,973	-	4.256%	
4.22% Series	8/15/2019	8/15/2059	150,000,000	150,000,000	-	-	-	4.220%	(916,887)	149,083,113	-	4.252%	
5.29% Series	12/13/2022	1/15/2033	300,000,000	300,000,000	-	-	-	5.290%	(2,227,509)	297,772,491	-	5.386%	
			$4,200,000,000	**$4,200,000,000**	**-**	**-**	**-**		**($38,691,336)**	**$4,161,308,664**			**4.52%**

FirstEnergy Pennsylvania Electric Company
Schedule of Long Term Debt Outstanding at 12/31/2022

Title	Date of Offering	Date of Maturity	Principal Amount Issued	Amount Outstanding	Amount Retired	Amount Reacquired	Gain (Loss) on Reacquisition	Interest Rate	Prem / (Disc) & (Issuance) Expenses	Net Proceeds	Annual / Sinking Fund	Effective Rate	Total Average Weighted Effective Cost Rate
Senior Unsecured Notes													
3.50% Senior Notes	3/15/2013	3/15/2023	$300,000,000	$300,000,000	-	-	-	3.500%	($3,006,738)	$296,993,262		3.620%	
4.30% Senior Notes	1/10/2019	1/15/2029	500,000,000	500,000,000	-	-	-	4.300%	(5,033,719)	494,966,281		4.425%	
4.00% Senior Notes	6/11/2014	4/15/2025	250,000,000	250,000,000	-	-	-	4.000%	(2,758,140)	247,241,860		4.127%	
3.25% Series	9/8/2017	3/15/2028	300,000,000	300,000,000	-	-	-	3.250%	(3,278,446)	296,721,554		3.374%	
4.15% Series	6/11/2014	4/15/2025	200,000,000	200,000,000	-	-	-	4.150%	(2,278,272)	197,721,728		4.282%	
6.15% Series	9/28/2009	10/1/2038	250,000,000	250,000,000	-	-	-	6.150%	(2,982,095)	247,017,905		6.239%	
3.60% Series	6/3/2019	6/1/2029	300,000,000	300,000,000	-	-	-	3.600%	(3,279,741)	296,720,259		3.732%	
3.61% Series	4/20/2020	5/1/2032	125,000,000	125,000,000	-	-	-	3.610%	(785,346)	124,214,654		3.675%	
3.71% Series	4/20/2020	5/1/2035	125,000,000	125,000,000	-	-	-	3.710%	(785,346)	124,214,654		3.765%	
4.24% Series	7/11/2016	7/11/2056	50,000,000	50,000,000	-	-	-	4.240%	(743,443)	49,256,557		4.318%	
4.37% Series	10/3/2018	10/1/2048	50,000,000	50,000,000	-	-	-	4.370%	(542,421)	49,457,579		4.436%	
3.79% Series	11/29/2022	12/1/2032	150,000,000	150,000,000	-	-	-	3.790%	(1,013,630)	148,986,370		3.872%	
4.45% Series	9/17/2015	9/15/2045	150,000,000	150,000,000	-	-	-	4.450%	(1,128,198)	148,871,802		4.496%	
3.84% Series	12/15/2016	12/15/2046	100,000,000	100,000,000	-	-	-	3.840%	(743,173)	99,256,827		3.882%	
4.09% Series	9/15/2017	9/15/2047	100,000,000	100,000,000	-	-	-	4.090%	(671,495)	99,328,505		4.129%	
4.14% Series	12/15/2017	12/15/2047	275,000,000	275,000,000	-	-	-	4.140%	(1,716,762)	273,283,238		4.177%	
4.22% Series	5/21/2019	6/1/2059	100,000,000	100,000,000	-	-	-	4.220%	(699,027)	99,300,973		4.256%	
4.22% Series	8/15/2019	8/15/2059	150,000,000	150,000,000	-	-	-	4.220%	(916,887)	149,083,113		4.252%	
5.29% Series	12/13/2022	1/15/2033	250,000,000	250,000,000	-	-	-	5.290%	(2,227,509)	247,772,491		5.405%	
			$3,725,000,000	**$3,725,000,000**	**-**				**($34,590,388)**	**$3,690,409,612**			**4.26%**

FirstEnergy Pennsylvania Electric Company
Schedule of Long Term Debt Outstanding at 12/31/2021

Title	Date of Offering	Date of Maturity	Principal Amount Issued	Amount Outstanding	Amount Retired	Amount Reacquired	Gain (Loss) on Reacquisition	Interest Rate	Prem / (Disc) & (Issuance) Expenses	Net Proceeds	Annual / Sinking Fund	Effective Rate	Total Average Weighted Effective Cost Rate
Senior Unsecured Notes													
3.50% Senior Notes	3/15/2013	3/15/2023	$300,000,000	$300,000,000	-	-	-	3.500%	($3,006,738)	$296,993,262		3.620%	
4.30% Senior Notes	1/10/2019	1/15/2029	500,000,000	500,000,000	-	-	-	4.300%	(5,033,719)	494,966,281		4.425%	
4.00% Senior Notes	6/11/2014	4/15/2025	250,000,000	250,000,000	-	-	-	4.000%	(2,758,140)	247,241,860		4.127%	
3.25% Series	9/8/2017	3/15/2028	300,000,000	300,000,000	-	-	-	3.250%	(3,278,446)	296,721,554		3.374%	
4.15% Series	6/11/2014	4/15/2025	200,000,000	200,000,000	-	-	-	4.150%	(2,278,272)	197,721,728		4.282%	
6.15% Series	9/28/2009	10/1/2038	250,000,000	250,000,000	-	-	-	6.150%	(2,982,095)	247,017,905		6.239%	
3.60% Series	6/3/2019	6/1/2029	300,000,000	300,000,000	-	-	-	3.600%	(3,279,741)	296,720,259		3.732%	
3.61% Series	4/20/2020	5/1/2032	125,000,000	125,000,000	-	-	-	3.610%	(785,346)	124,214,654		3.675%	
3.71% Series	4/20/2020	5/1/2035	125,000,000	125,000,000	-	-	-	3.710%	(785,346)	124,214,654		3.765%	
4.24% Series	7/11/2016	7/11/2056	50,000,000	50,000,000	-	-	-	4.240%	(743,443)	49,256,557		4.318%	
4.37% Series	10/3/2018	10/1/2048	50,000,000	50,000,000	-	-	-	4.370%	(542,421)	49,457,579		4.436%	
6.09% Series	6/30/2009	6/30/2022	100,000,000	100,000,000	-	-	-	6.090%	(1,420,809)	98,579,191		6.251%	
4.45% Series	9/17/2015	9/15/2045	150,000,000	150,000,000	-	-	-	4.450%	(1,128,198)	148,871,802		4.496%	
3.84% Series	12/15/2016	12/15/2046	100,000,000	100,000,000	-	-	-	3.840%	(743,173)	99,256,827		3.882%	
4.09% Series	9/15/2017	9/15/2047	100,000,000	100,000,000	-	-	-	4.090%	(671,495)	99,328,505		4.129%	
4.14% Series	12/15/2017	12/15/2047	275,000,000	275,000,000	-	-	-	4.140%	(1,716,762)	273,283,238		4.177%	
4.22% Series	5/21/2019	6/1/2059	100,000,000	100,000,000	-	-	-	4.220%	(699,027)	99,300,973		4.256%	
4.22% Series	8/15/2019	8/15/2059	150,000,000	150,000,000	-	-	-	4.220%	(916,887)	149,083,113		4.252%	
3.34% Series	4/16/2012	4/15/2022	100,000,000	100,000,000	-	-	-	3.340%	(724,744)	99,275,256		3.426%	
			$3,525,000,000	**$3,525,000,000**	**-**				**($33,494,802)**	**$3,491,505,198**			**4.23%**

Q. III-B-2 In the event that a claim made for a true or economic cost of debt exceeds that shown in the preceding nominal cost schedule because of convertible features, sale with warrants or for any other reason, a full statement of the basis for such a claim should be provided.

A. III-B-2 Not Applicable

Q. III-B-3 Provide the following information concerning bank notes payable for test year and for latest comparable annual historical period prior to the test year:

a. Line of credit at each bank.
b. Average daily balances of notes to each bank, by name of bank.
c. Interest rate charged on each bank note (Prime rate, formula rate, or other).
d. Purpose of each bank note (for example, construction, fuel storage, working capital, debt retirement).
e. Prospective future need for this type of financing.

A. III-B-3

a. The Company can borrow up to $950 mm under the Company's Revolving Credit Facility. Mizuho Bank, LTD. is the administrative agent for this credit facility.

b. As of 12/31/2023 the Company had no borrowings outstanding under the Revolving Credit Facility.

c. The Company did not have any borrowings outstanding under the Revolving Credit Facility as of 12/31/2023, however the interest rate if they had borrowings would have been one-month SOFR plus 125 basis points.

d. Working Capital Requirements

e. Working Capital Requirements

Q. III-B-4 Provide detailed information concerning all other short-term debt outstanding.

A. III-B-4 Not Applicable

Q. III-B-5 Describe long-term debt reacquisition by issue by Company and Parent as follows:

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

A. III-B-5

a. Not applicable.
b. Not applicable.

c. *Tax Accounting:*

Gains attributable to the reacquisition of long-term debt are recognized currently for income tax purposes in the year of reacquisition, which creates book-tax temporary differences. As a result of these temporary differences, the Company records deferred income taxes by means of debits to Account 190, Accumulated Deferred Income Tax Asset and credits to Account 411.1, Provision for Deferred Income Tax, Cr. - Utility Operating Income. Amounts recorded to Account 190 are reversed over the remaining life of the respective security issue consistent with book amortization of the gain by means of debits to Account 410.1 Provision for Deferred Income Taxes – Debit, Utility Operating Income

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

Book Accounting:

In accordance with General Instruction 17 of the Uniform System on Accounts, gains on reacquired debt are placed in Account No. 257 “Unamortized Gain on Reacquired Debt”. The gains are then amortized to Account No. 429.1 “Amortization of Gain on

Reacquired Debt-Credit" over the remaining lives of the respective issues (old original debt).

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

d. The gain on long-term debt reacquisitions are amortized to ratepayers over the remaining lives of the respective issues in accordance with the current accounting treatment as directed in General Instruction 17 of the Uniform System of Accounts, FE PA Exhibit PML-1 reflects the appropriate adjustment for the FPFTY.

Q. III-C-1 Provide a schedule showing the calculation of the embedded cost of preferred stock equity by issue, supporting the related rate case claim. The schedule shall contain the following information:

a. Date of issue.
b. Date of maturity.
c. Amount issued.
d. Amount outstanding.
e. Amount retired.
f. Amount reacquired.
g. Gain or loss on reacquistion.
h. Dividend rate.
i. Discount or premium at issuance.
j. Issuance expenses.
k. Net proceeds.
l. Sinking fund requirements.
m. Effective cost rate.
n. Total average weighted effective cost rate.

A. III-C-1 The Rate District's do not have any outstanding preferred stock.

Q. III-D-1 Provide complete support for claimed common equity rate of return.

A. III-D-1 See FE PA Statement No. 10, the Direct Testimony of Dylan D'Ascendis and associated exhibits.

Q. III-D-2 Provide a summary statement of all stock dividends, splits or par value changes during the 2 calendar year period preceding the rate case filing.

A. III-D-2 See III-D-2 Attachment A

FirstEnergy Pennsylvania Electric Company
Common Stock Dividend Record
$ in Thousands

Payment Date	Common Dividend	Return of Capital	Stock Re-purchase
Feb-22	$100,000	$0	$0
Jun-22	55,000	0	0
Sep-22	85,000	0	0
Dec-22	155,000	0	0
May-23	120,000	0	0
Sep-23	60,000	0	0
Dec-23	85,000	0	0

Q. III-D-3 Provide a schedule of all issuances of common stock, whether or not underwriters are used, for the most immediately available annual historical period and the 2 calendar years most immediately preceding the test year.

A. III-D-3 Not Applicable

Q. III-D-4 Submit details on the utility and parent company stock offerings—past 5 years to present—as follows:

a. Date of prospectus.
b. Date of offering.
c. Record date.
d. Offering period—dates and numbers of days.
e. Amount and number of shares offered.
f. Offering ratio, if rights offering.
g. Percent subscribed.
h. Offering price.
i. Gross proceeds per share.
j. Expenses per share.
k. Net proceeds per share (i—j).
l. Market price per share.
    (1) At record date.
    (2) At offering date.
    (3) One month after close of offering.
m. Average market price during offering.
    (1) Price per share.
    (2) Rights per share—average value of rights.
n. Latest reported earnings per share at time of offering.
o. Latest reported dividends at time of offering.

A. III-D-4 FirstEnergy has had stock offerings though a Private Placement Program and through a Dividend Reinvestment Plan (DRIP).

- Information on the Private Placement Program can be found in III-D-4 Attachment A Blackstone Prospectus.

- Information on the DRIP program can be found in III-D-4 Attachment B DRIP Prospectus

As filed with the Securities and Exchange Commission on December 13, 2021

Registration No. 333-

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM S-3
REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933

FirstEnergy Corp.

(Exact name of registrant as specified in its charter)

Ohio	**34-1843785**
(State or other jurisdiction of incorporation or organization)	**(I.R.S. Employer Identification Number)**

76 South Main Street
Akron, Ohio 44308
(800) 736-3402
(Address, including zip code, and telephone number, including area code, of registrant's principal executive offices)

Hyun Park
Senior Vice President and Chief Legal Officer
FirstEnergy Corp.
76 South Main Street
Akron, Ohio 44308
(330) 384-5580
(Name, address, including zip code, and telephone number, including area code, of agent for service)

With a copy to:
Andrew C. Thomas
Jones Day
901 Lakeside Avenue
Cleveland, Ohio 44114
(216) 586-3939

Approximate date of commencement of proposed sale to the public: From time to time after the effective date of this registration statement, as determined by market conditions and other factors.

If the only securities being registered on this Form are being offered pursuant to dividend or interest reinvestment plans, please check the following box. ☐

If any of the securities being registered on this Form are to be offered on a delayed or continuous basis pursuant to Rule 415 under the Securities Act of 1933, other than securities offered only in connection with dividend or interest reinvestment plans, check the following box. ☒

If this Form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. ☐

If this Form is a post-effective amendment filed pursuant to Rule 462(c) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. ☐

If this Form is a registration statement pursuant to General Instruction I.D. or a post-effective amendment thereto that shall become effective upon filing with the Commission pursuant to Rule 462(e) under the Securities Act, check the following box. ☒

If this Form is a post-effective amendment to a registration statement filed pursuant to General Instruction I.D. filed to register additional securities or additional classes of securities pursuant to Rule 413(b) under the Securities Act, check the following box. ☐

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company, or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company" and "emerging growth company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer ☒	Accelerated filer ☐
Non-accelerated filer ☐	Smaller reporting company ☐
	Emerging growth company ☐

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 7(a)(2)(B) of the Securities Act. ☐

CALCULATION OF REGISTRATION FEE

Title of each class of securities to be registered	**Amount to be registered**	**Proposed maximum offering price per share(2)**	**Proposed maximum aggregate offering price(2)**	**Amount of registration fee(2)**
Common Stock, par value $0.10(1)	25,588,535	$39.25	$1,004,349,998.75	$93,103.25

(1) Pursuant to Rule 416 under the Securities Act of 1933, the shares of common stock being registered hereunder include such indeterminate number of shares as may be issuable as a result of stock splits, stock dividends or similar transactions.

(2) Estimated solely for the purpose of calculating the registration fee and is based on the average of the high and low sales prices of common stock of $39.25 per share as of December 6, 2021 as reported on the New York Stock Exchange, pursuant to Rule 457(c) under the Securities Act.

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PROSPECTUS

FirstEnergy Corp.
25,588,535 Shares of
Common Stock

This prospectus relates to offers and resales, from time to time, of up to 25,588,535 shares of our common stock previously issued by FirstEnergy Corp. to the selling shareholder identified in this prospectus on December 13, 2021.

We are not offering any shares of common stock for sale under this prospectus and will not receive any proceeds from the sales of shares by the selling shareholder under this prospectus.

The selling shareholder identified in this prospectus, or its transferees, including its pledgees, donees or other successors-in-interest, may offer the shares from time to time through public or private transactions at prevailing market prices, at prices related to prevailing market prices or at privately negotiated prices.

To the extent required, we will provide the specific terms of transactions in these shares in supplements to this prospectus. You should read this prospectus and the applicable supplement carefully before you invest. See "Plan of Distribution."

Our common stock is listed on the New York Stock Exchange, or the NYSE, under the trading symbol "FE." On December 10, 2021, the last reported sale price of our common stock on the NYSE was $39.62 per share.

Investing in our common stock involves risks. Please read carefully the section titled "Risk Factors" beginning on page 4 of this prospectus.

Neither the Securities and Exchange Commission nor any state securities commission has approved or disapproved of these securities or passed upon the adequacy or accuracy of this prospectus. Any representation to the contrary is a criminal offense.

This prospectus is dated December 13, 2021

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We are responsible for the information contained and incorporated by reference in this prospectus, in any accompanying prospectus supplement, and in any related free writing prospectus we prepare or authorize. We have not authorized anyone to give you any other information, and we take no responsibility for any other information that others may give you. If you are in a jurisdiction where offers to sell, or solicitations of offers to purchase, the securities offered by this document are unlawful, or if you are a person to whom it is unlawful to direct these types of activities, then the offer presented in this document does not extend to you. The information contained in this document speaks only as of the date of this document, unless the information specifically indicates that another date applies.

CAUTIONARY NOTE REGARDING FORWARD-LOOKING STATEMENTS

This prospectus and the information incorporated by reference herein include forward-looking statements within the meaning of the Private Securities Litigation Reform Act of 1995 based on information currently available to management. Such statements are subject to certain risks and uncertainties and readers are cautioned not to place undue reliance on these forward-looking statements. These statements include declarations regarding management's intents, beliefs and current expectations. These statements typically contain, but are not limited to, the terms "anticipate," "potential," "expect," "forecast," "target," "will," "intend," "believe," "project," "estimate," "plan," and similar words. Forward-looking statements involve estimates, assumptions, known and unknown risks, uncertainties and other factors that may cause actual results, performance or achievements to be materially different from any future results, performance or achievements expressed or implied by such forward-looking statements, which may include the following:

- the potential liabilities, increased costs and unanticipated developments resulting from governmental investigations and agreements, including those associated with compliance with or failure to comply with the Deferred Prosecution Agreement entered into on July 21, 2021 with the U.S. Attorney's Office for the Southern District of Ohio;
- the risks and uncertainties associated with government investigations regarding House Bill 6, as passed by Ohio's 133rd General Assembly, and related matters, including potential adverse impacts on federal or state regulatory matters, including, but not limited to, matters relating to rates;
- the potential of non-compliance with debt covenants in our credit facilities;
- the risks and uncertainties associated with litigation, arbitration, mediation and similar proceedings;
- legislative and regulatory developments, including, but not limited to, matters related to rates, compliance and enforcement activity;
- the ability to accomplish or realize anticipated benefits from our FE Forward initiative and our other strategic and financial goals, including, but not limited to, maintaining financial flexibility, overcoming current uncertainties and challenges associated with the ongoing government investigations, executing our transmission and distribution investment plans, greenhouse gas reduction goals, controlling costs, improving our credit metrics, growing earnings, and strengthening our balance sheet, including the ability to complete the transactions contemplated by the recently announced agreement governing the sale of a minority interest in FirstEnergy Transmission, LLC on the anticipated terms and timing or at all, including the receipt of regulatory approvals;
- economic and weather conditions affecting future operating results, such as a recession, significant weather events and other natural disasters, and associated regulatory events or actions in response to such conditions;
- mitigating exposure for remedial activities associated with retired and formerly owned electric generation assets;
- the ability to access the public securities and other capital and credit markets in accordance with our financial plans, the cost of such capital and overall condition of the capital and credit markets affecting us, including the increasing number of financial institutions evaluating the impact of climate change on their investment decisions;
- the extent and duration of the novel coronavirus, or COVID-19, pandemic and the impacts to our business, operations and financial condition resulting from the outbreak of COVID-19, including, but not limited to, disruption of businesses in our territories and governmental and regulatory responses to the pandemic;
- the effectiveness of our pandemic and business continuity plans, the precautionary measures we are taking on behalf of our customers, contractors and employees, our customers' ability to make their utility payment and the potential for supply-chain disruptions;

- actions that may be taken by credit rating agencies that could negatively affect either our access to or terms of financing or our financial condition and liquidity;
- changes in assumptions regarding economic conditions within our territories, the reliability of our transmission and distribution system, or the availability of capital or other resources supporting identified transmission and distribution investment opportunities;
- changes in customers' demand for power, including, but not limited to, the impact of climate change or energy efficiency and peak demand reduction mandates;
- changes in national and regional economic conditions, including inflationary pressure, affecting us and/or our customers and those vendors with which we do business;
- the risks associated with cyber-attacks and other disruptions to our, or our vendors', information technology system, which may compromise our operations, and data security breaches of sensitive data, intellectual property and proprietary or personally identifiable information;
- the ability to comply with applicable reliability standards and energy efficiency and peak demand reduction mandates;
- changes to environmental laws and regulations, including, but not limited to, those related to climate change;
- changing market conditions affecting the measurement of certain liabilities and the value of assets held in our pension trusts, or causing us to make contributions sooner, or in amounts that are larger, than currently anticipated;
- labor disruptions by our unionized workforce;
- changes to significant accounting policies;
- any changes in tax laws or regulations, or adverse tax audit results or rulings; and
- the risks and other factors discussed from time to time in our Securities and Exchange Commission, or the SEC, filings, and other similar factors.

Dividends declared from time to time on FirstEnergy Corp.'s common stock and outstanding preferred stock, if any, during any period may in the aggregate vary from prior periods due to circumstances considered by FirstEnergy Corp.'s Board of Directors, or the Board, at the time of the actual declarations. A security rating is not a recommendation to buy or hold securities and is subject to revision or withdrawal at any time by the assigning rating agency. Each rating should be evaluated independently of any other rating.

These forward-looking statements are also qualified by, and should be read in conjunction with the other cautionary statements and risks that are included in our filings with the SEC, including, but not limited to, the most recent Annual Report on Form 10-K and any subsequent Quarterly Reports on Form 10-Q. The foregoing review of factors also should not be construed as exhaustive. New factors emerge from time to time, and it is not possible for management to predict all such factors, nor assess the impact of any such factor on our business or the extent to which any factor, or combination of factors, may cause results to differ materially from those contained in any forward-looking statements. We expressly disclaim any current intention to update, except as required by law, any forward-looking statements contained herein or in the information incorporated by reference as a result of new information, future events or otherwise.

THE COMPANY

We are an Ohio corporation, and our principal executive offices are located at 76 South Main Street, Akron, Ohio 44308. Our telephone number is (800) 736-3402 and our Internet website is www.firstenergycorp.com. Information contained on or available through our website, other than the reports we file pursuant to the Securities Exchange Act of 1934, as amended, or the Exchange Act, that are incorporated by reference in this prospectus, does not constitute a part of this prospectus. See "Where You Can Find More Information."

In this prospectus, unless the context indicates otherwise, the words "FirstEnergy," "the company," "we," "our," "ours" and "us" refer to FirstEnergy Corp. and its consolidated subsidiaries.

RISK FACTORS

Investing in our securities involves risks. Before purchasing any securities offered, you should carefully consider the risk factors that are incorporated by reference herein from the section captioned "Risk Factors" in our most recent Annual Report on Form 10-K and subsequent Quarterly Reports on Form 10-Q, as applicable, together with all of the other information included in this prospectus and any prospectus supplement and any other information that we have incorporated by reference, including annual, quarterly and other reports filed with the SEC subsequent to the date hereof. Any of these risks, as well as other risks and uncertainties, could harm or otherwise impact our financial condition, results of operations or cash flows. See also "Cautionary Note Regarding Forward-Looking Statements" in this prospectus.

USE OF PROCEEDS

The shares of common stock offered hereby are being registered for the account of the selling shareholder identified in this prospectus. See "Selling Shareholder." All net proceeds from the sale of the shares of common stock will go to the selling shareholder. We will not receive any part of the proceeds from such sale of the shares.

DESCRIPTION OF COMMON STOCK AND PREFERRED STOCK

Certain provisions of our Amended and Restated Articles of Incorporation, which we refer to as our Articles of Incorporation, and Second Amended and Restated Code of Regulations, which we refer to as our Code of Regulations, are summarized or referred to below. The summaries may not contain all of the information that may be important to you, do not relate to or give effect to the provisions of statutory or common law, and are qualified in their entirety by express reference to our Articles of Incorporation and Code of Regulations.

We are authorized by our Articles of Incorporation to issue 700,000,000 shares of common stock, $0.10 par value per share. We are also authorized by our Articles of Incorporation to issue 5,000,000 shares of preferred stock, $100 par value per share.

Our Articles of Incorporation give our Board authority to issue preferred stock from time to time in one or more classes or series and to fix the designations, powers, preferences, limitations and relative rights of any series of preferred stock that we choose to issue, including, without limitation, dividend rates, conversion rights, voting rights, terms of redemption and liquidation preferences and the number of shares constituting each such series. Such preferred stock could be issued with terms that could delay, defer or prevent a change of control of FirstEnergy. Prior to the issuance of a new series of preferred stock, we will amend our Articles of Incorporation, designating the stock of that series and the terms of that series. We will describe the terms of the preferred stock in the prospectus supplement for such offering, as applicable, and will file a copy of the amendment to our Articles of Incorporation establishing the terms of the preferred stock with the SEC.

Dividend Rights

Subject only to any prior rights and preferences of any shares of our preferred stock that are or may in the future be issued and outstanding, the holders of our common stock are entitled to receive dividends when, as and if declared by our Board out of legally available funds. There can be no assurance that funds will be legally available to pay dividends at any given time or that, if funds are available, our Board will declare a dividend. Future dividends will depend on our future earnings and the ability of our regulated subsidiaries to pay cash dividends to us, which are subject to certain regulatory limitations and also subject to charter and contractual limitations for some of those subsidiaries that may, in general, restrict the amount of retained earnings available for these dividends. These limitations, however, do not currently materially restrict payment of these dividends.

Liquidation Rights

In the event of our dissolution or liquidation, the holders of our common stock will be entitled to receive, pro rata, after the prior rights of the holders of any issued and outstanding shares of our preferred stock have been satisfied, all of our assets that remain available for distribution after payment in full of all of our liabilities.

Voting Rights

The holders of our common stock are entitled to one vote on each matter submitted for their vote at any meeting of our shareholders for each share of our common stock held as of the record date for the meeting. Under our Articles of Incorporation, the voting rights of our preferred stock may differ from the voting rights of our common stock. The holders of our common stock are not entitled to cumulate their votes for the election of directors.

Adoption of amendments to our Articles of Incorporation, adoption of a plan of merger, consolidation or reorganization, authorization of a sale or other disposition of all or substantially all of our assets not made in the usual and regular course of its business or adoption of a resolution of dissolution, and any other matter that would otherwise require a two-thirds approving vote, require the approval of a majority of the voting power of our outstanding shares.

In addition, the approval of a majority of the voting power of our outstanding shares must be obtained to amend or repeal the provisions of our Code of Regulations.

Ohio Law Anti-takeover Provisions

Several provisions of the Ohio Revised Code, or ORC, may make it more difficult to acquire us by means of a tender offer, open market purchase, proxy fight or otherwise. These provisions include Chapter 1704 (Business Combinations), Section 1701.831 (Control Share Acquisitions) and Section 1707.041 (Control Bids). The ORC's Business Combination, Control Share Acquisition and Control Bids provisions are set forth in summary below. This summary may not contain all the information that is important to you and is subject to, and is qualified in its entirety by reference to, all sections of the ORC.

Chapter 1704 of the ORC applies to a broad range of business combinations between an Ohio corporation and an interested shareholder. The Ohio law definition of "business combination" includes mergers, consolidations, combinations or majority share acquisitions. An "interested shareholder" is defined as a shareholder who, directly or indirectly, exercises or directs the exercise of 10% or more of the voting power of the corporation in the election of directors.

Chapter 1704 restricts corporations from engaging in business combinations with interested shareholders, unless the articles of incorporation provide otherwise, for a period of three years following the date on which the shareholder became an interested shareholder, unless the directors of the corporation have approved the business combination or the interested shareholder's acquisition of shares of the corporation prior to the date the shareholder became an interested shareholder. After the initial three-year moratorium, Chapter 1704 prohibits such transactions absent approval by the directors of the interested shareholder's acquisition of shares of the corporation prior to the date that the shareholder became an interested shareholder, approval by disinterested shareholders of the corporation or the transaction meeting certain statutorily defined fair price provisions.

Under Section 1701.831 of the ORC, unless the articles of incorporation, the regulations adopted by the shareholders, or the regulations adopted by the directors pursuant to division (A)(1) of Section 1701.10 of the ORC provide otherwise, any control share acquisition of a corporation can only be made with the prior approval of the corporation's disinterested shareholders. A "control share acquisition" is defined as the acquisition, directly or indirectly, by any person of shares of a corporation that, when added to all other shares of that corporation in respect of which the person may exercise or direct the exercise of voting power, would enable that person, immediately after the acquisition, directly or indirectly, alone or with others, to exercise levels of voting power of the corporation in the election of directors in any of the following ranges: at least 20% but less than 33 1/3%; at least 33 1/3% but no more than 50%; or more than 50%.

We have not opted out of the application of either Chapter 1704 or Section 1701.831.

Section 1707.041 of the ORC regulates certain "control bids" for corporations in Ohio with certain concentrations of Ohio shareholders and permits the Ohio Division of Securities to suspend a control bid if certain information is not provided to offerees, the subject corporation and the Ohio Division of Securities. Control bids include the purchase of or offer to purchase any equity security of such a corporation from a resident of Ohio if, after the purchase of that security, the offeror would be directly or indirectly the beneficial owner of more than 10% of any class of issued and outstanding equity securities of the corporation. Information that must be provided in connection with a control bid includes a statement of any plans or proposals that the offeror, upon gaining control, may have to liquidate the subject corporation, sell its assets, effect a merger or consolidation of the corporation, establish, terminate, convert, or amend employee benefit plans, close any plant or facility of the subject corporation or of any of its subsidiaries or affiliates, change or reduce its work force or the work force of any of its subsidiaries or affiliates, or make any other major change in the corporation's business, corporate structure, management personnel or policies of employment.

Anti-takeover Effects

The rights or the provisions of Ohio law described above, individually or collectively, may discourage, deter, delay or impede a tender offer or other attempt to acquire control of FirstEnergy even if the transaction would result in the shareholders receiving a premium for their shares over current market prices or if the shareholders otherwise believe the transaction would be in their best interests.

In addition, our Code of Regulations contains certain advance notice provisions for which shareholders must comply in order to bring business before an annual meeting of shareholders or nominate candidates for our Board.

Shareholders must provide us advance notice of the introduction by them of business at annual meetings of our shareholders. For a shareholder to properly bring a proposal before an annual meeting, the shareholder must follow the advance notice procedures described in our Code of Regulations. In general, the shareholder must deliver a written notice to our Corporate Secretary describing the proposal and the shareholder's interest in the proposal not less than 30 nor more than 60 calendar days prior to the annual meeting. However, in the event public announcement of the date of the annual meeting is not made at least 70 calendar days prior to the date of the annual meeting, notice by the shareholder to be timely must be so received not later than the close of business on the 10th calendar day following the day on which public announcement is first made of the date of the annual meeting.

Shareholders can nominate candidates for our board of directors. However, a shareholder must follow the advance notice procedures described in Regulation 14(c) of our Code of Regulations. In general, a shareholder must submit a written notice of the nomination that includes the information required by our Code of Regulations to our Corporate Secretary not less than 30 nor more than 60 calendar days prior to the annual meeting of shareholders. However, in the event public announcement of the date of the annual meeting is not made at least 70 calendar days prior to the date of the annual meeting, notice by the shareholder to be timely must be so received not later than the close of business on the 10th calendar day following the day on which public announcement is first made of the date of the annual meeting.

Limitation on Directors' Liability

Under Section 1701.59(D) of the ORC, unless the articles or the regulations of a corporation state by specific reference that this provision of Ohio law does not apply, a director is liable for monetary damages for any action or omission as a director only if it is proven by clear and convincing evidence that this act or omission was undertaken either with deliberate intent to cause injury to the corporation or with reckless disregard for the best interests of the corporation. This provision, however, does not affect the liability of directors under Section 1701.95 of the ORC, which relates to:

- the payment of dividends or distributions, the making of distributions of assets to shareholders or the purchase or redemption of the corporation's shares, contrary to the law or the corporation's articles;
- the distribution of assets to shareholders during the winding up of our affairs by dissolution or otherwise, if creditors are not adequately provided for; and
- the making of certain loans to officers, directors or shareholders, other than in the usual course of business, without approval by a majority of the disinterested directors of the corporation who determined that the loan could reasonably be expected to benefit the corporation.

Section 1701.59(D) applies to our board of directors because our Articles of Incorporation and Code of Regulations do not specifically exclude its applicability. This may have the effect of reducing the likelihood of derivative litigation against directors, and may discourage or deter shareholders or management from bringing a lawsuit against directors based on their actions or omissions, even though such a lawsuit, if successful, might otherwise have benefited us and our shareholders.

Preemptive or Conversion Rights

Holders of our common stock have no preemptive or conversion rights and are not subject to further calls or assessments by us. There are no redemption or sinking fund provisions applicable to our common stock.

Listing

Shares of our common stock are traded on the NYSE under the symbol "FE."

Transfer Agent and Registrar

The Transfer Agent and Registrar for our common stock is American Stock Transfer & Trust Company, LLC, P.O. Box 2016, New York, New York, 10272-2016.

CERTAIN U.S. FEDERAL INCOME TAX CONSIDERATIONS RELATING TO NON-U.S. HOLDERS

The following is a general discussion of the U.S. federal income tax considerations related to the acquisition, ownership, and disposition of our common shares by a non-U.S. holder, as defined below. This discussion is based on the current provisions of the Internal Revenue Code of 1986, as amended (the "Code"), applicable Treasury Regulations promulgated thereunder, judicial opinions, and published rulings of the Internal Revenue Service, or the IRS, all as in effect on the date of this prospectus and all of which are subject to change or differing interpretations, possibly with retroactive effect, which may result in tax consequences different from those discussed below. We have not sought, and will not seek, any ruling from the IRS or any opinion of counsel with respect to the tax considerations discussed herein, and there can be no assurance that the IRS will not take a position contrary to those discussed below or that any position taken by the IRS will not be sustained.

This discussion does not address all aspects of U.S. federal income taxation that may be relevant to a particular investor in light of the investor's individual circumstances. In addition, this discussion does not address (i) U.S. federal non-income tax laws, such as the gift or estate tax laws, (ii) state, local or non-U.S. tax considerations, (iii) the special tax rules that may apply to certain investors, including, without limitation, banks, insurance companies, financial institutions, controlled foreign corporations, passive foreign investment companies, regulated investment companies, real estate investment trusts, broker-dealers, grantor trusts, personal holding companies, taxpayers who have elected mark-to-market accounting, tax-exempt entities, pension plans, entities or arrangements classified as partnerships for U.S. federal income tax purposes or other pass-through entities or an investor in such entities or arrangements, or U.S. expatriates or former long-term residents of the United States, (iv) the special tax rules that may apply to an investor that acquires, holds, or disposes of our common shares as part of a straddle, hedge, constructive sale, conversion or other integrated transaction, or (v) the effect, if any, of the alternative minimum tax or Medicare contribution tax imposed on net investment income. This discussion assumes that a non-U.S. holder will hold the common shares relating to this prospectus as a capital asset within the meaning of Section 1221 of the Code.

As used in this discussion, the term "non-U.S. holder" means a beneficial owner of our common shares that is neither a "United States person" (within the meaning of the Code) nor a partnership (or other entity treated as a partnership for U.S. federal income tax purposes).

The tax treatment of an entity or arrangement treated as a partnership for U.S. federal income tax purposes and each partner thereof will generally depend upon the status and activities of the partnership and such partner. An investor that is treated as a partnership for U.S. federal income tax purposes or a partner in such partnership should consult its own tax advisor regarding the U.S. federal income tax considerations applicable to the partnership's acquisition, ownership and disposition of our common shares.

EACH PROSPECTIVE INVESTOR SHOULD CONSULT ITS OWN TAX ADVISOR WITH RESPECT TO THE PARTICULAR TAX CONSIDERATIONS RELATED TO THE ACQUISITION, OWNERSHIP AND DISPOSITION OF OUR COMMON SHARES, INCLUDING THE APPLICABILITY AND EFFECT OF ANY STATE, LOCAL, AND NON-U.S. TAX LAWS, AS WELL AS U.S. FEDERAL ESTATE AND GIFT TAX LAWS, AND ANY APPLICABLE TAX TREATY.

Distributions on Common Shares

If we pay cash or distribute property to non-U.S. holders of our common shares, such distributions generally will constitute dividends for U.S. federal income tax purposes to the extent paid from our current or accumulated earnings and profits, as determined under U.S. federal income tax principles. Distributions in excess of current and accumulated earnings and profits will constitute a return of capital that will be applied against and reduce (but not below zero) the non-U.S. holder's adjusted tax basis in our common shares. Any remaining excess will be treated as gain from the sale or exchange of the common shares and will be treated as described under "—Gain on Sale, Exchange or Other Taxable Disposition of Common Shares" below.

Dividends paid to a non-U.S. holder that are not effectively connected with the non-U.S. holder's conduct of a trade or business in the United States generally will be subject to withholding of U.S. federal income tax at a rate of 30% or such lower rate as may be specified by an applicable income tax treaty. A non-U.S. holder that wishes to claim the benefit of a reduced withholding rate under an applicable income tax treaty generally will be required to submit a properly completed IRS Form W-8BEN or IRS Form W-8BEN-E (or appropriate successor form), as applicable, and certify under penalties of perjury that such non-U.S. holder is not a United States person and is eligible for the benefits of the applicable tax treaty. These forms may need to be periodically updated. If a non-U.S. holder holds our common shares through a financial institution or other intermediary, such non-U.S. holder generally will be required to provide the appropriate documentation to the financial institution or other intermediary.

Dividends that are effectively connected with a non-U.S. holder's conduct of a trade or business in the United States (and, if required by an applicable income tax treaty, attributable to a permanent establishment or fixed base maintained by the non-U.S. holder in the United States), generally are exempt from U.S. federal withholding tax. In order to obtain this exemption, a non-U.S. holder must provide a properly completed IRS Form W-8ECI (or appropriate successor form) certifying such exemption. Such effectively connected dividends, although not subject to U.S. federal withholding tax, are subject to U.S. federal income tax on a net-income basis at the regular graduated U.S. federal income tax rates generally applicable to a United States person. Dividends received by a corporate non-U.S. holder that are effectively connected with such non-U.S. holder's conduct of a trade or business in the United States (and, if required by an applicable income tax treaty, attributable to a permanent establishment or fixed base maintained by the non-U.S. holder in the United States) may be subject to an additional branch profits tax at a 30% rate (or such lower rate as may be specified by an applicable income tax treaty).

Gain on Sale, Exchange or Other Taxable Disposition of Common Shares

Subject to the discussions below regarding backup withholding and the Foreign Account Tax Compliance provisions of the Hiring Incentives to Restore Employment Act and Treasury Regulations promulgated thereunder, commonly referred to as "FATCA," any gain recognized by a non-U.S. holder on a sale, exchange or other taxable disposition of our common shares generally will not be subject to U.S. federal income or withholding tax unless:

- the gain is effectively connected with the conduct of a trade or business of the non-U.S. holder in the United States (and, if required by an applicable income tax treaty, is attributable to a permanent establishment or fixed base maintained by the non-U.S. holder in the United States),
- the non-U.S. holder is an individual who is present in the United States for 183 days or more in the taxable year of that disposition, and certain other conditions are met, or
- we are or have been at any time during the shorter of the five-year period ending on the date of disposition and the period that the non-U.S. holder held the common shares a "United States real property holding corporation," or USRPHC, for U.S. federal income tax purposes, the non-U.S. holder is not eligible for an exemption under an applicable income tax treaty and either (i) our common shares cease to be regularly traded on an established securities market or (ii) such non-U.S. holder held more than 5% of our common shares at any time during the relevant period (as described below).

Gain that is described in the first bullet point above generally will be subject to U.S. federal income tax at the regular graduated U.S. federal income tax rates generally applicable to a United States person. A non-U.S. holder that is a corporation also may be subject to a branch profits tax at a rate of 30% (or such lower rate specified by an applicable income tax treaty).

A non-U.S. holder described in the second bullet point above generally will be subject to U.S. federal income tax at a rate of 30% (or such lower rate specified by an applicable income tax treaty) on any gain derived

from the sale, exchange or other taxable disposition, which may be offset by certain U.S.-source capital losses of the non-U.S. holder.

With respect to the third bullet point above, a U.S. corporation generally is a USRPHC if the fair market value of its U.S. real property interests equals or exceeds 50% of the sum of the fair market value of its worldwide real property interests and its other assets used or held for use in a trade or business. It is possible that we are currently, or may become in the foreseeable future, a USRPHC. Because the determination of whether we are a USRPHC depends on the fair market value of our U.S. real property interests relative to the fair market value of our other assets and because the definition of U.S. real property interests is not entirely clear, there can be no assurance as to whether we are a USRPHC. If we are or have been a USRPHC, a non-U.S. holder may be taxed on gain recognized on the sale, exchange or other taxable disposition of our common shares in the same manner as if such non-U.S. holder were a United States person (subject to an applicable income tax treaty providing otherwise) and/or a 15% withholding tax may apply to the gross proceeds from the sale, exchange or other taxable disposition of our common shares. However, so long as our common shares continue to be "regularly traded on an established securities market," as defined by applicable Treasury Regulations, a non-U.S. holder generally will not be subject to U.S. federal income tax with respect to such gain as a result of us being or having been a USRPHC if such non-U.S. holder held, directly or constructively (by application of certain attribution rules), at all times during the shorter of the five-year period ending on the date of disposition or the non-U.S. holder's holding period for the common shares, 5% or less of our common shares.

Non-U.S. holders are urged to consult their own tax advisors regarding the potential applicability of these rules as well as any income tax treaty in their particular circumstances.

Information Reporting and Backup Withholding

The amount of dividends paid to a non-U.S. holder on our common shares and the tax, if any, withheld with respect to those dividends generally must be reported annually to the IRS and to such non-U.S. holder of our common shares. Copies of the information returns reporting those dividends and withholding may also be made available to the tax authorities in the country in which the non-U.S. holder is a resident under the provisions of an applicable income tax treaty or agreement. Information reporting also is generally required with respect to the proceeds from sales and other dispositions of our common shares to or through the U.S. office (and in certain cases, the foreign office) of a broker, unless the non-U.S. holder establishes that it is not a United States person.

Under some circumstances, Treasury Regulations require backup withholding currently at a rate of 24%, on reportable payments with respect to our common shares. A non-U.S. holder generally may eliminate the requirement for U.S. federal backup withholding by providing certification of its foreign status, under penalties of perjury, on a duly executed applicable IRS Form W-8BEN or IRS Form W-8BEN-E (or appropriate successor form) or by otherwise establishing an exemption. Notwithstanding the foregoing, U.S. federal backup withholding may apply if the payor has actual knowledge, or reason to know, that the non-U.S. holder is a United States person. Backup withholding is not an additional tax. Rather, the amount of any U.S. federal backup withholding generally will be allowed as a credit against a non-U.S. holder's U.S. federal income tax liability, if any, and may entitle such non-U.S. holder to a refund, provided that certain required information is timely furnished to the IRS. Non-U.S. holders are urged to consult their own tax advisors regarding the application of backup withholding and the availability of and procedure for obtaining an exemption from backup withholding in their particular circumstances.

FATCA Withholding

FATCA will impose a U.S. federal withholding tax of 30% on certain types of payments, including U.S.-source dividends and gross proceeds from the sale or other disposition of securities that can produce U.S.-source dividends made to (i) "foreign financial institutions," unless they agree to collect and disclose to the IRS information regarding their direct and indirect U.S. account holders, or are otherwise eligible for an exemption,

and (ii) certain non-financial foreign entities, unless they certify certain information regarding their direct and indirect U.S. owners, or are otherwise eligible for an exemption. Foreign financial institutions located in jurisdictions that have an intergovernmental agreement with the United States governing FATCA may be subject to different rules. The withholding obligations described above generally will apply to payments of U.S.-source dividends made with respect to our common shares, and to payments of gross proceeds from a sale or other disposition of our common shares. However, the IRS has issued proposed Treasury Regulations that eliminate withholding on payments of gross proceeds (but not on payments of dividends). Pursuant to the preamble to the proposed Treasury Regulations, we and any other applicable withholding agent may (but are not required to) rely on this proposed change to FATCA withholding until final Treasury Regulations are issued or until such proposed Treasury Regulations are rescinded. Non-U.S. holders are urged to consult their own tax advisors regarding FATCA and the application of these requirements to your investment in our common shares.

We will not pay any additional amounts to non-U.S. holders with respect to any amounts withheld, including pursuant to FATCA.

SELLING SHAREHOLDER

We issued 25,588,535 shares of common stock covered by this prospectus to the selling shareholder in connection with the stock purchase agreement, dated November 6, 2021, by and among FirstEnergy Corp. and BIP Securities II-B L.P., which we refer to as the selling shareholder.

The following table sets forth, to our knowledge, certain information about the selling shareholder as of December 1, 2021. The shares covered by this prospectus may be offered from time to time by the selling shareholder named below or its transferees, including its pledgees, donees or other successors-in-interest. Pursuant to Rule 416 under the Securities Act, this prospectus also covers any additional shares of common stock that may become issuable in connection with shares of common stock sold by reason of a stock dividend, stock split or other similar transaction affected without us receiving any cash or other value, which results in an increase in the number of our shares of common stock outstanding.

Subject to limited exceptions, we will bear all costs, expenses and fees in connection with the registration of our shares of common stock to be sold by the selling shareholder. The selling shareholder will bear all underwriters', brokers', and dealers' commissions and discounts, if any, attributable to its respective sales of shares.

Beneficial ownership is determined in accordance with the rules of the SEC, and includes voting or investment power with respect to shares. As of December 1, 2021, there were 544,599,700 shares of common stock outstanding. Unless otherwise indicated below, to our knowledge, the selling shareholder named in the table below has sole voting and investment power with respect to its shares of common stock. The inclusion of any shares in this table does not constitute an admission of beneficial ownership for the party named below.

	Shares Beneficially Owned Prior to this Offering		Number of Shares Being Offered	Shares To Be Beneficially Owned After this Offering[2]	
Name of Selling Shareholder[1]	Number	Percentage		Number	Percentage
BIP Securities II-B L.P.	28,832,099	5.29%	25,588,535	3,243,564	0.60%

(1) We have been advised that BIP Holdings Manager L.L.C., a Delaware limited liability company, or BIP Holdings Manager, is the general partner of the selling shareholder, BIP Securities II-B L.P., a Delaware limited partnership. Blackstone Infrastructure Associates L.P., a Delaware limited partnership, or Blackstone Infrastructure Associates, is the managing member of BIP Holdings Manager. BIA GP L.P., a Delaware limited partnership, or BIA GP L.P., is the general partner of Blackstone Infrastructure Associates. BIA GP L.L.C., a Delaware limited liability company, or BIA GP L.L.C., is the general partner of BIA GP L.P. Blackstone Holdings III L.P., a Quebec limited partnership, or Blackstone Holdings III, is the sole member of BIA GP L.L.C. Blackstone Holdings III GP L.P., a Delaware limited partnership, or Blackstone Holdings III GP, is the general partner of Blackstone Holdings III. Blackstone Holdings III GP Management L.L.C., a Delaware limited liability company, or Blackstone Holdings III GP Management, is the general partner of Blackstone Holdings III GP. Blackstone Inc., a reporting company under the Exchange Act, is the sole member of Blackstone Holdings III GP Management. The sole holder of the Series II preferred stock of Blackstone Inc. is Blackstone Group Management L.L.C. Blackstone Group Management L.L.C. is wholly-owned by Blackstone Inc.'s senior managing directors and controlled by its founder, Stephen A. Schwarzman. Each of the above may be deemed to beneficially own the shares of common stock beneficially owned by the selling shareholder or indirectly controlled by it. Each of the above persons disclaims beneficial ownership of such securities in excess of its or his pecuniary interest therein. The address of each of the above persons is c/o Blackstone Inc., 345 Park Avenue, New York, NY 10154.

(2) We do not know when or in what amounts the selling shareholder may offer shares of common stock for sale. The selling shareholder might not sell any or all of the shares offered by this prospectus. Because the selling shareholder may offer any amount of the shares pursuant to this offering, we cannot estimate the number of shares that will be held by the selling shareholder after completion of this offering. However, for

purposes of this table, we have assumed that, after completion of this offering, none of the shares covered by this prospectus will be held by the selling shareholder.

The selling shareholder has not held any position or office with, or had another material relationship with, us or any of our subsidiaries within the past three years other than as shareholder.

PLAN OF DISTRIBUTION

We are registering 25,588,535 shares of our common stock to permit the resale of such shares by the selling shareholder from time to time after the date of this prospectus. The shares of common stock covered by this prospectus may be offered and sold from time to time by the selling shareholder or the selling shareholder's transferees, including its pledgees, donees or other successors-in-interest who have received, after the date of this prospectus and from the selling shareholder, shares as a gift, pledge, partnership distribution or other non-sale related transfer. The selling shareholder will act independently of us in making decisions with respect to the timing, manner and size of each sale. Such sales may be made on one or more exchanges or in the over-the-counter market or otherwise, at prices and under terms then prevailing or at prices related to the then current market price or in privately negotiated transactions. The selling shareholder may sell its shares by one or more of, or a combination of, the following methods:

- purchases by a broker-dealer as principal and resales by such broker-dealer for its own account pursuant to this prospectus;
- ordinary brokerage transactions and transactions in which the broker solicits purchasers;
- block trades in which the broker-dealer so engaged will attempt to sell the shares as agent but may position and resell a portion of the block as principal to facilitate the transaction;
- a transaction on any exchange or in the over-the-counter market;
- in privately negotiated transactions;
- in options transactions, including through the writing of put or call options (whether those options are listed on an options exchange or otherwise) relating to the shares offered by this prospectus, or the short sales of the offered shares; or
- any other method permitted pursuant to applicable law.

In addition, any shares of common stock that qualify for sale pursuant to Rule 144 may be sold under Rule 144 rather than pursuant to this prospectus.

To the extent required, this prospectus may be amended or supplemented from time to time to describe a specific plan of distribution. In connection with distributions of the shares offered by this prospectus or otherwise, the selling shareholder may enter into hedging transactions with broker-dealers or other financial institutions. In connection with such transactions, broker-dealers or other financial institutions may engage in short sales of the shares in the course of hedging the positions they assume with the selling shareholder. The selling shareholder may also sell the shares short and redeliver the shares to close out such short positions. The selling shareholder may also enter into option or other transactions with broker-dealers or other financial institutions that require the delivery to such broker-dealer or other financial institution of shares of common stock offered by this prospectus, which shares such broker-dealer or other financial institution may resell pursuant to this prospectus (as supplemented or amended to reflect such transaction).

The selling shareholder may also pledge shares to a broker-dealer or other financial institution, and, upon a default, such broker-dealer or other financial institution may effect sales of the pledged shares pursuant to this prospectus (as supplemented or amended to reflect such transaction). In effecting sales, broker-dealers or agents engaged by the selling shareholder may arrange for other broker-dealers to participate. Broker-dealers or their agents may receive commissions, discounts or concessions from the selling shareholder in amounts to be negotiated immediately prior to the sale.

In offering the shares of common stock covered by this prospectus, the selling shareholder and any broker-dealers who execute sales for the selling shareholder may be deemed to be "underwriters" within the meaning of the Securities Act in connection with such sales. Any profits realized by the selling shareholder and the compensation of any broker-dealer may be deemed to be underwriting discounts and commissions under the Securities Act.

In order to comply with the securities laws of certain states, if applicable, the shares of common stock must be sold in such jurisdictions only through registered or licensed brokers or dealers. In addition, in certain states the shares may not be sold unless they have been registered or qualified for sale in the applicable state or an exemption from the registration or qualification requirement is available and is complied with.

In addition, we will make copies of this prospectus available to the selling shareholder for the purpose of satisfying the prospectus delivery requirements of the Securities Act, which may include delivery through the facilities of the NYSE pursuant to Rule 153 under the Securities Act. The selling shareholder may indemnify any broker-dealer that participates in transactions involving the sale of the shares against certain liabilities, including liabilities arising under the Securities Act.

At the time a particular offer of shares is made, if required, a prospectus supplement will be distributed that will set forth the number of shares being offered and the terms of the offering, including the name of any underwriter, dealer or agent, the purchase price paid by any underwriter, any discount, commission and other item constituting compensation, any discount, commission or concession allowed or reallowed or paid to any dealer, and the proposed selling price to the public.

We have agreed to indemnify the selling shareholder against certain liabilities, including certain liabilities under the Securities Act.

LEGAL MATTERS

Jones Day has passed upon the validity of the shares of common stock being offered by this prospectus.

EXPERTS

The financial statements and management's assessment of the effectiveness of internal control over financial reporting (which is included in Management's Report on Internal Control over Financial Reporting) incorporated in this prospectus by reference to the Annual Report on Form 10-K for the year ended December 31, 2020 have been so incorporated in reliance on the report (which contains an adverse opinion on the effectiveness of internal control over financial reporting) of PricewaterhouseCoopers LLP, an independent registered public accounting firm, given on the authority of said firm as experts in auditing and accounting.

WHERE YOU CAN FIND MORE INFORMATION

We file annual, quarterly and current reports and other information with the SEC under the Exchange Act. This material is available from the SEC's website at http://www.sec.gov or from our website at http://www.firstenergycorp.com/ir. Information contained on or available through our website, other than the reports we file pursuant to the Exchange Act that are incorporated by reference in this prospectus, does not constitute a part of this prospectus.

The SEC allows us to "incorporate by reference" information into this prospectus and any accompanying prospectus supplement, which means that we can disclose important information to you by referring you to another document filed separately with the SEC. The information incorporated by reference is deemed to be part of this prospectus and any accompanying prospectus supplement, except for any information superseded by information contained directly in this prospectus, any accompanying prospectus supplement, any subsequently filed document deemed incorporated by reference or a free writing prospectus prepared by or on behalf of us. This prospectus and any accompanying prospectus supplement incorporates by reference the documents set forth below that we have previously filed with the SEC (other than information deemed furnished and not filed in accordance with SEC rules, including Items 2.02 and 7.01 of Form 8-K or certain exhibits furnished pursuant to Item 9.01 of Form 8-K). These documents contain important information about us and our finances.

We incorporate by reference in this prospectus the following documents or information filed or to be filed with the SEC:

- our Annual Report on Form 10-K for the year ended December 31, 2020;
- our Quarterly Reports on Form 10-Q for the quarterly periods ended March 31, 2021, June 30, 2021 and September 30, 2021;
- our Current Reports on Form 8-K filed February 2, 2021, February 16, 2021 (Item 8.01 only), February 18, 2021 (Item 5.02 only), March 8, 2021 (Item 5.02 only), March 16, 2021 (Items 1.01 and 5.02 and the related exhibit filed pursuant to Item 9.01 only) (as amended by our Amendment No. 1 to Current Report on Form 8-K/A filed on March 29, 2021), March 19, 2021, March 29, 2021, May 19, 2021, May 20, 2021, May 27, 2021, June 30, 2021 (Items 5.02 and 8.01 only), July 22, 2021 (Items 1.01 and 2.03 and the related exhibits filed pursuant to Item 9.01 only), October 18, 2021 (Items 1.01 and 2.03 and the related exhibits filed pursuant to Item 9.01 only), November 8, 2021 (Items 1.01 and 3.02 only) (two reports) and December 13, 2021; and
- the description of our common stock contained in Exhibit 4.10 to our Annual Report on Form 10-K for the year ended December 31, 2019 and any amendments and reports subsequently filed for the purposes of updating that description.

All documents filed by us pursuant to Section 13(a), 13(c), 14 or 15(d) of the Exchange Act after the date of this prospectus and any accompanying prospectus supplement and before the termination of the offering shall also be deemed to be incorporated herein by reference. We are not, however, incorporating by reference any documents or portions thereof, whether specifically listed above or filed in the future, that are not deemed "filed" with the SEC, including our audit and compensation committee reports and performance graph or any information furnished pursuant to Item 2.02 or 7.01 of Form 8-K or certain exhibits furnished pursuant to Item 9.01 of Form 8-K.

We will provide to each person, including any beneficial owner, to whom a prospectus is delivered, upon written or oral request at no cost to the requester, a copy of any or all of the reports or documents that have been incorporated by reference in this prospectus but not delivered with this prospectus. Requests for these reports or documents must be made to:

FirstEnergy Corp.
76 South Main Street
Akron, Ohio 44308-1890
Attention: Shareholder Services
(800) 631-8945

Any statement contained or incorporated by reference in this prospectus shall be deemed to be modified or superseded for purposes of this prospectus to the extent that a statement contained in this prospectus, or in any subsequently filed document which also is incorporated herein by reference, modifies or supersedes such earlier statement. Any statement so modified or superseded shall not be deemed, except as so modified or superseded, to constitute a part of this prospectus. Any statement made in this prospectus concerning the contents of any contract, agreement or other document is only a summary of the actual contract, agreement or other document. If we have filed or incorporated by reference any contract, agreement or other document as an exhibit to the registration statement, you should read the exhibit for a more complete understanding of the document or matter involved. Each statement regarding a contract, agreement or other document is qualified by reference to the actual document.

You should not assume that the information contained in this prospectus and the documents incorporated into this prospectus by reference is correct on any date after their respective dates, even though this prospectus is delivered, or securities are sold, on a later date.

PART II

INFORMATION NOT REQUIRED IN PROSPECTUS

Item 14. *Other Expenses of Issuance and Distribution*

The following table sets forth the expenses (other than underwriting discounts and commissions) expected to be incurred in connection with the offerings described in this registration statement.

SEC registration fee*	$ 93,103.25
Legal fees and expenses	$ *
Blue sky fees and expenses	$ *
Accounting fees and expenses	$ *
Stock exchange listing fees	$ *
Miscellaneous	$ *
Total	$ *

* Fees and expenses (other than the SEC registration fee to be paid upon the filing of this registration statement) will depend on the number and nature of any offerings of securities made pursuant to this registration statement, and cannot be estimated at this time. An estimate of the aggregate expenses in connection with the distribution of securities being offered will be included in any applicable prospectus supplement.

Item 15. *Indemnification of Directors and Officers*

Ohio Revised Code. Section 1701.13(E) of the Ohio Revised Code, or ORC, provides that an Ohio corporation may indemnify any person who was or is a party, or is threatened to be made a party, to any threatened, pending or completed action, suit or proceeding, whether civil, criminal, administrative or investigative, by reason of the fact that the person is or was a director, officer, employee or agent of that corporation, or is or was serving at the request of the corporation as a director, trustee, officer, employee, member, manager, or agent of another entity against expenses, judgments, fines and amounts paid in settlement actually and reasonably incurred by the person in connection with such action, suit or proceeding, if the person acted in good faith and in a manner the person reasonably believed to be in or not opposed to the best interests of the corporation, and with respect to any criminal matter, if the person had no reasonable cause to believe the person's conduct was unlawful. In addition, no indemnification shall be made in respect of a claim against such person by or in the right of the corporation, if the person is adjudged to be liable for negligence or misconduct in the performance of the person's duty to the corporation except to the extent provided in the court order. Indemnification may be made if ordered by a court or authorized in each specific case by the directors of the indemnifying corporation acting at a meeting at which, for the purpose, any director who is a party to or threatened with any such action, suit or proceeding may not be counted in determining the existence of a quorum and may not vote. If, because of the foregoing limitations, the directors are unable to act in this regard, such determination may be made by written opinion of independent legal counsel other than an attorney, or a firm having associated with it an attorney, who has been retained by or who has performed services for the corporation or any person to be indemnified during the five years preceding the date of determination. Alternatively, such determination may be made by the corporation's shareholders.

Section 1701.13(E) of the ORC provides that the indemnification thereby permitted shall not be exclusive of any other rights that directors, officers or employees may have, including rights under insurance purchased by the corporation. Further, a right to indemnification or to advancement of expenses arising under a provision of the articles or the regulations of a corporation may not be eliminated or impaired by an amendment to that provision after the occurrence of the act or omission that becomes the subject of the civil, criminal, administrative, or investigative action, suit, or proceeding for which the indemnification or advancement of expenses is sought,

unless the provision in effect at the time of that act or omission explicitly authorizes that elimination or impairment after the act or omission has occurred.

Second Amended and Restated Code of Regulations. Regulation 31 of the registrant's Second Amended and Restated Code of Regulations provides as follows:

"The Corporation shall indemnify, to the full extent then permitted by law, any person who was or is a party or is threatened to be made a party to any threatened, pending or completed action, suit or proceeding, whether civil, criminal, administrative or investigative, by reason of the fact that he is or was a member of the Board of Directors or an officer, employee or agent of the Corporation, or is or was serving at the request of the Corporation as a director, trustee, officer, employee or agent of another corporation, partnership, joint venture, trust or other enterprise. The Corporation shall pay, to the full extent then required by law, expenses, including attorney's fees, incurred by a member of the Board of Directors in defending any such action, suit or proceeding as they are incurred, in advance of the final disposition thereof, and may pay, in the same manner and to the full extent then permitted by law, such expenses incurred by any other person. The indemnification and payment of expenses provided hereby shall not be exclusive of, and shall be in addition to, any other rights granted to those seeking indemnification under any law, the Articles of Incorporation, any agreement, vote of shareholders or disinterested members of the Board of Directors, or otherwise, both as to action in official capacities and as to action in another capacity while he or she is a member of the Board of Directors, or an officer, employee or agent of the Corporation, and shall continue as to a person who has ceased to be a member of the Board of Directors, trustee, officer, employee or agent and shall inure to the benefit of the heirs, executors and administrators of such a person."

Regulation 32 of the registrant's Second Amended and Restated Code of Regulations provides as follows:

"The Corporation may, to the full extent then permitted by law and authorized by the Board of Directors, purchase and maintain insurance or furnish similar protection, including but not limited to trust funds, letters of credit or self-insurance, on behalf of or for any persons described in Regulation 31 against any liability asserted against and incurred by any such person in any such capacity, or arising out of his status as such, whether or not the Corporation would have the power to indemnify such person against such liability. Insurance may be purchased from or maintained with a person in which the Corporation has a financial interest."

Directors and Officers Liability Insurance. The registrant maintains and pays the premium on contracts insuring it (with certain exclusions) against any liability to directors and officers it may incur under the above indemnity provisions and insuring each of its directors and officers (with certain exclusions) against liability and expense, including legal fees, which he or she may incur by reason of his or her relationship to it.

Indemnification Agreements. The registrant has entered into indemnification agreements with its directors and officers, the forms of which are incorporated by reference to Exhibit 10.1 of the registrant's Current Report on Form 8-K filed May 16, 2018. Each indemnification agreement provides, among other things, that the registrant will, subject to the agreement terms, indemnify a director or officer, as applicable, if, by reason of the individual's status as a director or officer, the person incurs losses, liabilities, judgments, fines, penalties, or amounts paid in settlement in connection with any threatened, pending, or completed proceeding, whether of a civil, criminal, administrative, or investigative nature. In addition, each indemnification agreement provides for the advancement of expenses incurred by a director or officer, as applicable, subject to certain exceptions, in connection with proceedings covered by the indemnification agreement. As a director and officer of the registrant, Steven E. Strah has an agreement that addresses indemnity in both roles.

Item 16. ***Exhibits***

Exhibit Number	Description
4(a)*	Amended and Restated Articles of Incorporation of FirstEnergy Corp. (incorporated by reference to FirstEnergy's Form 10-Q filed July 23, 2019, Exhibit 3.1, File No. 333-21011)
4(b)*	FirstEnergy Corp. Second Amended and Restated Code of Regulations (incorporated by reference to FirstEnergy's Form 8-K filed May 19, 2021, Exhibit 3, File No. 333-21011)
4(c)*	Form of Common Stock Certificate (incorporated by reference to FirstEnergy Corp.'s Form S-3/A filed November 24, 1997, Exhibit 4(c), File No. 333-40063)
4(d)**	Common Stock Purchase Agreement, dated as of November 6, 2021, among the FirstEnergy Corp. and BIP Securities II-B L.P.
5(a)	Opinion of Jones Day
23(a)	Consent of PricewaterhouseCoopers LLP
23(b)	Consent of Jones Day (included in Exhibit 5(a))
24(a)	Power of Attorney

* Incorporated by reference herein as indicated.

** Certain exhibits and schedules have been omitted and the Company agrees to furnish supplementally to the Securities and Exchange Commission a copy of any omitted exhibits and schedules upon request.

Item 17. ***Undertakings***

The undersigned registrant hereby undertakes:

(1) To file, during any period in which offers or sales are being made, a post-effective amendment to this registration statement:

(i) To include any prospectus required by section 10(a)(3) of the Securities Act of 1933;

(ii) To reflect in the prospectus any facts or events arising after the effective date of the registration statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information set forth in the registration statement. Notwithstanding the foregoing, any increase or decrease in volume of securities offered (if the total dollar value of securities offered would not exceed that which was registered) and any deviation from the low or high end of the estimated maximum offering range may be reflected in the form of prospectus filed with the Commission pursuant to Rule 424(b) if, in the aggregate, the changes in volume and price represent no more than 20% change in the maximum aggregate offering price set forth in the "Calculation of Registration Fee" table in the effective registration statement.

(iii) To include any material information with respect to the plan of distribution not previously disclosed in the registration statement or any material change to such information in the registration statement;

provided, *however*, that paragraphs (1)(i), (1)(ii), and (1)(iii) do not apply if the information required to be included in a post-effective amendment by those paragraphs is contained in reports filed with or furnished to the Commission by the registrant pursuant to section 13 or section 15(d) of the Securities Exchange Act of 1934 that are incorporated by reference in the registration statement, or is contained in a form of prospectus filed pursuant to Rule 424(b) that is part of the registration statement.

(2) That, for the purpose of determining any liability under the Securities Act of 1933, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered therein,

and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

(3) To remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering.

(4) That, for the purpose of determining liability under the Securities Act of 1933 to any purchaser:

(i) Each prospectus filed by the registrant pursuant to Rule 424(b)(3) shall be deemed to be part of the registration statement as of the date the filed prospectus was deemed part of and included in the registration statement; and

(ii) Each prospectus required to be filed pursuant to Rule 424(b)(2), (b)(5), or (b)(7) as part of a registration statement in reliance on Rule 430B relating to an offering made pursuant to Rule 415(a)(1)(i), (vii), or (x) for the purpose of providing the information required by section 10(a) of the Securities Act of 1933 shall be deemed to be part of and included in the registration statement as of the earlier of the date such form of prospectus is first used after effectiveness or the date of the first contract of sale of securities in the offering described in the prospectus. As provided in Rule 430B, for liability purposes of the issuer and any person that is at that date an underwriter, such date shall be deemed to be a new effective date of the registration statement relating to the securities in the registration statement to which the prospectus relates, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof. Provided, however, that no statement made in a registration statement or prospectus that is part of the registration statement or made in a document incorporated or deemed incorporated by reference into the registration statement or prospectus that is part of the registration statement will, as to a purchaser with a time of contract of sale prior to such effective date, supersede or modify any statement that was made in the registration statement or prospectus that was part of the registration statement or made in any such document immediately prior to such effective date.

The undersigned registrant hereby undertakes that, for purposes of determining any liability under the Securities Act of 1933, each filing of the registrant's annual report pursuant to section 13(a) or section 15(d) of the Securities Exchange Act of 1934 (and, where applicable, each filing of an employee benefit plan's annual report pursuant to Section 15(d) of the Securities Exchange Act of 1934) that is incorporated by reference in the registration statement shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial *bona fide* offering thereof.

Insofar as indemnification for liabilities arising under the Securities Act of 1933 may be permitted to directors, officers and controlling persons of the registrant pursuant to the foregoing provisions, or otherwise, the registrant has been advised that in the opinion of the Securities and Exchange Commission such indemnification is against public policy as expressed in the Securities Act of 1933 and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the registrant of expenses incurred or paid by a director, officer or controlling person of the registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Securities Act of 1933 and will be governed by the final adjudication of such issue.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-3 and has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Akron, State of Ohio, on the 13th day of December, 2021.

FIRSTENERGY CORP.

By: /s/ Steven E. Strah
Steven E. Strah
President and Chief Executive Officer

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed by the following persons in the capacities indicated as of December 13, 2021:

Signature	Title(s)
*	Director
Donald T. Misheff	(Non-Executive Chairman of the Board)
/s/ Steven E. Strah	President and Chief Executive Officer and Director
Steven E. Strah	(Principal Executive Officer)
*	Senior Vice President and Chief Financial Officer
K. Jon Taylor	(Principal Financial Officer)
*	Vice President, Controller and Chief Accounting Officer
Jason J. Lisowski	(Principal Accounting Officer)
*	Director
Michael J. Anderson	
*	Director
Steven J. Demetriou	
*	Director
Lisa Winston Hicks	
*	Director
Julia L. Johnson	
*	Director
Paul Kaleta	
*	Director
Jesse A. Lynn	

Signature	Title(s)
*	Director
Thomas N. Mitchell	
*	Director
James F. O'Neil III	
*	Director
Christopher D. Pappas	
*	Director
Luis A. Reyes	
*	Director
John W. Somerhalder II	
*	Director
Andrew Teno	
*	Director
Leslie M. Turner	
*	Director
Melvin D. Williams	

* The undersigned by signing his name hereto does sign and execute this registration statement on Form S-3 pursuant to the Power of Attorney executed by the above-named directors and officers of the registrant, which is being filed herewith on behalf of such directors and officers.

By: /s/ Steven E. Strah
Steven E. Strah
Attorney-in-Fact

December 13, 2021

Exhibit 4(d)

EXECUTION VERSION

COMMON STOCK PURCHASE AGREEMENT

AMONG

FIRSTENERGY CORP.

AND

BIP SECURITIES II-B L.P.

Dated as of November 6, 2021

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COMMON STOCK PURCHASE AGREEMENT

THIS COMMON STOCK PURCHASE AGREEMENT (this "**Agreement**"), dated as of November 6, 2021, is made by and among FirstEnergy Corp., an Ohio corporation (the "**Company**"), on the one hand, and BIP Securities II-B L.P. (the "**Investor**"), on the other hand. The Company and the Investor are referred to herein, individually, as a "**Party**" and, collectively, as the "**Parties**." Capitalized terms that are used but not otherwise defined in this Agreement shall have the meanings given to them in Section 1.1 hereof.

RECITALS

WHEREAS, the Board of Directors of the Company (the "**Board**") has authorized the issuance and sale of 25,588,535 shares of the Company's common stock, with a par value of $0.10 per share (the "**Common Stock**"), to the Investor (such shares are referred to herein as the "**Private Placement Shares**");

WHEREAS, subject to the terms and conditions contained in this Agreement, the Company has agreed to issue and sell, and the Investor has agreed to purchase, the Private Placement Shares, upon the terms and conditions set forth herein; and

WHEREAS, concurrently with the execution of this Agreement, and as a condition and material inducement to the willingness of the Company to enter into this Agreement, Investor has delivered a guaranty in the form attached hereto as Annex E (the "**Guaranty**") from Blackstone Infrastructure Partners L.P. (the "**Guarantor**"), in favor of the Company pursuant to which, subject to the terms and conditions contained therein, the Guarantor is guaranteeing the obligations of the Investor in connection with this Agreement.

NOW, THEREFORE, in consideration of the mutual promises, agreements, representations, warranties and covenants contained herein, the Company and the Investor hereby agree as follows:

ARTICLE I

DEFINITIONS

Section 1.1 Definitions. Except as otherwise expressly provided in this Agreement, whenever used in this Agreement, the following terms shall have the respective meanings specified below:

"**Affiliate**" means, with respect to any Person, any other Person that, directly or indirectly, Controls or is Controlled by or is under common Control with such Person. "**Affiliated**" has a correlative meaning.

"**Agreement**" has the meaning set forth in the Preamble.

"**Articles of Incorporation**" means the Amended and Restated Articles of Incorporation of the Company, as in effect on the date hereof.

"**Authorized Preferred Stock**" has the meaning set forth in Section 3.2(a).

"**Beneficial Ownership**" means, with respect to any security, (a) record ownership of such security, or (b) beneficial ownership of such security as defined under Rule 13d-3 under the Exchange Act; provided, that such beneficial ownership shall further be deemed to include any shares or other units of such security that are referenced in any total return swap contracts or similar financial instruments or transactions, whether or not cash-settled, that are owned of record or beneficially by such Person. "**Beneficially Own**," "**Beneficially Owns**," "**Beneficially Owned**" and "**Beneficially Owning**" shall have correlative meanings.

"**BIP Affiliate**" means the Guarantor and its Controlled Affiliates but excluding, for the avoidance of doubt, any portfolio company Controlled by the Guarantor or Controlled by any funds managed or advised by the Guarantor or any of its Controlled Affiliates; provided, that the term "**BIP Affiliate**" shall also include any Affiliates of the Investor or Affiliates of Blackstone Inc. that receive or have access to Confidential Information and/or Evaluation Material (as such term is defined in the Confidentiality Agreement and the Board Observer Agreement, respectively).

"**Board**" has the meaning set forth in the Recitals.

"**Board Observer**" has the meaning set forth in Section 5.5(d).

"**Board Observer Agreement**" has the meaning set forth in Section 5.5(d).

"**Business Day**" means any day except any Saturday, any Sunday, any day which is a federal legal holiday in the United States or any day on which banking institutions in the State of New York are authorized or required by Law or other governmental action to close.

"**Closing**" has the meaning set forth in Section 2.3.

"**Closing Date**" has the meaning set forth in Section 2.3.

"**Code of Regulations**" means the Second Amended and Restated Code of Regulations of the Company, as in effect on the date hereof.

"**Common Stock**" has the meaning set forth in the Recitals.

"**Communication Conditions**" has the meaning set forth in Section 5.4(b).

"**Company**" has the meaning set forth in the Preamble.

"**Company Investments**" has the meaning set forth in Section 5.4(a).

"**Company Policies**" has the meaning set forth in Section 5.5(b).

"**Company SEC Documents**" has the meaning set forth in Section 3.8(a).

"**Company Shelf Registration Statement**" has the meaning set forth in Section 8.2(b)(i).

"**Company Shelf Takedown Public Offering**" has the meaning set forth in Section 8.2(b)(i).

"**Company Shelf Takedown Public Offering Notice**" has the meaning set forth in Section 8.2(b)(i).

"**Company Shelf Takedown Public Offering Request**" has the meaning set forth in Section 8.2(b)(ii).

"**Confidential Information**" has the meaning set forth in Section 5.1(a)(i).

"**Confidentiality Agreement**" has the meaning set forth in Section 5.5(b)(ii).

"**Contract**" means any agreement, contract or instrument, including any loan, note, bond, mortgage, indenture, guarantee, deed of trust, license, franchise, commitment, lease, franchise agreement, letter of intent, memorandum of understanding or other obligation, and any amendments thereto, whether written or oral.

"**Control**" means, with respect to any Person, the possession, directly or indirectly, of the power to direct or cause the direction of the management and policies of such Person, whether through the ownership of voting securities or by Contract or agency or otherwise. "**Controls**" and "**Controlled by**" have correlative meanings.

"**Director Criteria**" has the meaning set forth in Section 5.5(b).

"**Exchange Act**" means the Securities Exchange Act of 1934, as amended.

"**Extraordinary Event Response**" means any action to the extent determined in good faith by the Company or a Subsidiary to be reasonably necessary to avoid or mitigate a material risk of immediate physical injury to any human Person, or to otherwise address COVID-19.

"**Federal Power Act**" means the Federal Power Act, as amended.

"**FERC**" means the Federal Energy Regulatory Commission.

"**Filing Deadline**" has the meaning set forth in Section 8.1(a).

"**Form 8-K**" has the meaning set forth in Section 5.9.

"**Form S-1 Shelf**" has the meaning set forth in Section 8.1(a).

"**Form S-3 Shelf**" has the meaning set forth in Section 8.1(a).

"**Governmental Entity**" means any federal, state, or local governmental or quasi-governmental instrumentality, agency, board, commission, department, court or tribunal; or any regulatory agency, bureau, commission, or authority.

"**Guarantor**" has the meaning set forth in the Recitals.

"**Guaranty**" has the meaning set forth in the Recitals.

"**HSR Act**" means the Hart-Scott-Rodino Antitrust Improvements Act of 1976, as amended.

"**HSR Form**" has the meaning set forth in Section 5.10(b).

"**Investment Evaluation Material**" has the meaning set forth in Section 5.1(a)(i).

"**Investor**" has the meaning set forth in the Preamble.

"**Investor Nominee**" has the meaning set forth in Section 5.5(a).

"**Law**" means any law (statutory or common), statute, regulation, rule, code or ordinance enacted, adopted, issued or promulgated by any Governmental Entity.

"**Legal Proceedings**" means any legal, governmental, administrative, judicial or regulatory investigations, audits, actions, suits, claims, arbitrations, demands, demand letters, notices of noncompliance or violations, or proceedings.

"**Legend**" has the meaning set forth in Section 5.3.

"**Lien**" means any lien, adverse claim, charge, option, right of first refusal, servitude, security interest, mortgage, pledge, deed of trust, easement, encumbrance, restriction on transfer, conditional sale or other title retention agreement, defect in title, lien or judicial lien or other restrictions of a similar kind.

"**Material Adverse Effect**" means any change, circumstance, development, state of facts, effect or condition that, individually or in the aggregate, with any such other changes, circumstances, developments, states of facts, effects or conditions, is or would reasonably be expected to have a material adverse effect on the business, operations, assets, liabilities, financial condition or operating results of the Company and its Subsidiaries, taken as a whole; provided, that none of the following, either alone or taken together with other changes, circumstances, developments, states of facts, effects or conditions, shall constitute, or be taken into account in determining whether there has been or would reasonably be expected to be, a Material Adverse Effect: (a) changes in, or effects arising from or relating to, general business or economic conditions affecting the industry in which the Company and its Subsidiaries operate; (b) changes in, or effects arising from or relating to, national or international political or social conditions, including the engagement by any country in hostilities or the escalation thereof, whether or not pursuant to the declaration of a national emergency or war, or the occurrence or the escalation of any military, cyber or terrorist attack upon any country, or any of its territories, possessions or diplomatic or consular offices or upon any military installation, asset, equipment or personnel of any country; (c) changes in, or effects arising from or relating to, financial, banking or securities markets (including (i) any disruption of any of the foregoing markets, (ii) any change in currency exchange rates, (iii) any decline or rise in the price of any security, commodity, contract or index and (iv) any increased cost, or decreased availability, of capital or pricing or terms related to any financing for the transactions contemplated hereby); (d) changes in, or effects arising from or relating to changes in, United States generally accepted accounting principles after the date hereof;

(e) changes in, or effects arising from or relating to changes in, Laws, Orders or other binding directives or determinations issued or made by or agreements with or consents of any Governmental Entity, in each case, after the date hereof; (f) changes or effects arising from or relating to (i) the taking of any action expressly required by this Agreement or at the written request of the Investor, (ii) the failure to take any action if such action is expressly prohibited by this Agreement or (iii) the announcement of this Agreement or the transactions contemplated hereby or the identity, nature or ownership of the Investor, including the impact thereof on the relationships, contractual or otherwise, of the Company or any of its Subsidiaries with employees, customers, lessors, suppliers, vendors or other commercial partners; (g) strikes, work stoppages or other labor disputes; (h) any failure, in and of itself, to achieve any budgets, projections, forecasts, estimates, plans, predictions, performance metrics or operating statistics or the inputs into such items (but not the underlying causes of any such failure to the extent such underlying cause is not otherwise excluded from the definition of Material Adverse Effect); or (i) any effects or consequences of an Extraordinary Event Response to any epidemic, pandemic or disease outbreak (including any coronavirus) or any civil protests, riots or other civil unrest, except in the case of the foregoing clauses (a), (b), (c), (d), (e) or (g), to the extent such changes or effects have a materially disproportionate impact on the Company and its Subsidiaries, taken as a whole, as compared to other market participants engaged in the same industry and geographic region.

"**Maximum Offering Size**" means the number of Registrable Securities which can be sold in an orderly manner in such offering within a price range acceptable to the Company.

"**MNPI**" has the meaning set forth in Section 4.7(c).

"**New Securities**" has the meaning set forth in Section 7.1.

"**Nomination Period**" has the meaning set forth in Section 5.5(a).

"**NYSE**" means the New York Stock Exchange.

"**Order**" means any judgment, order, award, injunction, writ, permit, license or decree of any Governmental Entity or arbitrator of applicable jurisdiction.

"**Outside Date**" has the meaning set forth in Section 10.1(d).

"**Party**" and "**Parties**" have the meaning set forth in the Preamble.

"**Person**" means an individual, firm, corporation (including any non-profit corporation), partnership, limited liability company, joint venture, association, trust, Governmental Entity or other entity or organization.

"**Piggyback Eligible Holder**" has the meaning set forth in Section 8.2(a)(i).

"**Piggyback Notice**" has the meaning set forth in Section 8.2(a)(i).

"**Piggyback Registration**" has the meaning set forth in Section 8.2(a)(i).

"**Piggyback Registration Statement**" has the meaning set forth in Section 8.2(a)(i).

"**Piggyback Request**" has the meaning set forth in Section 8.2(a)(ii).

"**Placement Agents**" means J.P. Morgan Securities LLC and the additional investment firms that executed the Co-Agent Engagement Letter with the Company in connection with the Private Placement Shares.

"**Preemptive Rights Portion**" has the meaning set forth in Section 7.2.

"**Press Release**" has the meaning set forth in Section 5.9.

"**Private Placement**" means the purchase by the Investor of the Private Placement Shares for the Purchase Amount on the terms reflected in this Agreement.

"**Private Placement Shares**" has the meaning set forth in the Recitals.

"**Public Communications**" means any communications by or on behalf of the Company or its Subsidiaries in its SEC filings, press releases, earnings calls, analyst calls or on its website, or any other communications by or on behalf of the Company or its Subsidiaries that are publicly available, including statements made by officers of the Company to media and news outlets that are publicly disseminated.

"**Purchase**" has the meaning set forth in Section 5.4(a).

"**Purchase Amount**" means the aggregate purchase price of $1,000,000,000 for the Private Placement Shares.

"**Registrable Securities**" means the Private Placement Shares; provided, that any such shares shall cease to constitute "Registrable Securities" upon the earliest to occur of (i) the date on which such shares are disposed of pursuant to an effective Registration Statement under the Securities Act or pursuant to Rule 144 under the Securities Act; (ii) the date on which, in the opinion of counsel to the relevant holder of such shares, such shares become eligible for sale under Rule 144 under the Securities Act without volume or manner of sale restrictions thereunder and all restrictive legends and stop transfer instructions have been removed with respect to all certificates or book entries representing the applicable Registrable Securities; and (iii) the date on which such shares cease to be outstanding.

"**Registration Statement**" means any registration statement of the Company filed with, or to be filed with, the SEC under the Securities Act, including the related prospectus, amendments and supplements to such registration statement, including pre- and post-effective amendments, and all exhibits and all material incorporated by reference in such registration statement other than a registration statement (and related prospectus) filed on Form S-4 or Form S-8 or any successor form thereto.

"**Regulatory Approvals**" has the meaning set forth in Section 5.5(c)(iii).

"**Regulatory Authorities**" means the Governmental Entities from which the Regulatory Approvals are required.

"**Regulatory Denial**" has the meaning set forth in Section 5.5(c)(ii).

"**Representatives**" means, with respect to any Person, such Person's directors, officers, members, partners, limited partners, general partners, management companies, investment managers, shareholders, managers, employees, agents, investment bankers, attorneys, accountants, advisors and other representatives.

"**S-1 Shelf Filing Deadline**" has the meaning set forth in Section 8.1(a).

"**S-3 Shelf Filing Deadline**" has the meaning set forth in Section 8.1(a).

"**SEC**" means the U.S. Securities and Exchange Commission.

"**SEC Reports**" means all the reports, schedules, forms, statements and other documents required to be filed by the Company under the Exchange Act since January 1, 2021 (the foregoing materials, including the exhibits thereto and documents incorporated by reference therein, but not including such materials, exhibits and documents furnished but not filed).

"**Section 5.4(d) Information**" has the meaning set forth in Section 5.1(a)(i).

"**Securities Act**" means the Securities Act of 1933, as amended.

"**Shelf Period**" has the meaning set forth in Section 8.1(b).

"**Shelf Registration Statement**" has the meaning set forth in Section 8.1(a).

"**Standstill Period**" means the period of time commencing on the date hereof and ending on the earliest to occur of (a) December 31, 2022 and (b) such time as the Investor (i) Beneficially Owns less than 75% of the Private Placement Shares acquired by it at the Closing; provided, however, if the Investor is not entitled to an Investor Nominee pursuant to this Agreement, but a Representative of the Investor is nonetheless serving on the Board at the election of the Company, such Representative recuses himself or herself from such portions of Board meetings relating to the Board's discussion of potential Strategic Alternatives or (ii) is entitled to an Investor Nominee serving on the Board pursuant to this Agreement, but at the Investor's election does not have, and agrees in writing will not have pursuant to Section 5.5, any such Investor Nominee serving on the Board.

"**Strategic Alternative**" means any of the following transactions involving the Company: (a) a merger, restructuring, business combination or recapitalization; (b) the acquisition, directly or indirectly, of not less than a majority of the outstanding voting equity of the Company calculated on a fully diluted basis; (c) the acquisition, directly or indirectly, of all or substantially all of the assets of the Company and its Subsidiaries on a consolidated basis; (d) a takeover bid or tender or exchange offer for not less than a majority of the outstanding voting equity of the Company, calculated on a fully diluted basis; and (e) any other transaction similar or comparable

to any of the foregoing transactions or that requires the Company to make a public action or statement (written or oral) regarding the possibility of any of the foregoing transactions.

"**Subsidiary**" means, with respect to any Person, any corporation, partnership, joint venture or other legal entity as to which such Person (either alone or through or together with any other subsidiary) (a) owns, directly or indirectly, more than 50% of the stock or other equity interests, (b) has the power to elect a majority of the board of directors or similar governing body, or (c) has the power to direct the business and policies.

"**Suspension Period**" has the meaning set forth in Section 8.3(a)(v).

"**Taxes**" means all taxes, assessments, duties, levies or other mandatory governmental charges paid to a Governmental Entity, including all federal, state, local, foreign and other income, franchise, profits, gross receipts, capital gains, capital stock, transfer, property, sales, use, value-added, occupation, excise, severance, windfall profits, stamp, payroll, social security, withholding and other taxes, assessments, duties, levies or other mandatory governmental charges of any kind whatsoever paid to a Governmental Entity (whether payable directly or by withholding and whether or not requiring the filing of a return), all estimated taxes, deficiency assessments, additions to tax, penalties and interest thereon and shall include any liability for such amounts as a result of being a member of a combined, consolidated, unitary or affiliated group. For the avoidance of doubt, such term shall exclude any tax, penalties or interest thereon that result or have resulted from the non-payment of royalties.

"**Tax Forms**" has the meaning set forth in Section 11.10.

"**Third Party**" has the meaning set forth in clause (i) of the final paragraph of Section 5.4.

"**Transaction Expenses**" has the meaning set forth in Section 11.11.

"**Unacceptable Condition**" has the meaning set forth in Section 5.5(c)(ii).

Section 1.2 Construction. In this Agreement, unless the context otherwise requires:

(a) references to Articles, Sections, Annexes and Schedules are references to the articles and sections or subsections of, and the annexes and schedules attached to, this Agreement;

(b) references in this Agreement to "writing" or comparable expressions include a reference to a written document transmitted by means of electronic mail in portable document format (pdf), facsimile transmission or comparable means of communication;

(c) words expressed in the singular number shall include the plural and vice versa; words expressed in the masculine shall include the feminine and neuter gender and vice versa;

(d) the words "hereof," "herein," "hereto" and "hereunder," and words of similar import, when used in this Agreement, shall refer to this Agreement as a whole, including all Annexes and Schedules attached to this Agreement, and not to any provision of this Agreement;

(e) the term "this Agreement" shall be construed as a reference to this Agreement as the same may have been, or may from time to time be, amended, modified, varied, novated or supplemented;

(f) "include," "includes" and "including" are deemed to be followed by "without limitation" whether or not they are in fact followed by such words;

(g) references to "day" or "days" are to calendar days;

(h) references to "the date hereof" means the date of this Agreement;

(i) unless otherwise specified, references to a statute means such statute as amended from time to time and includes any successor legislation thereto and any rules or regulations promulgated thereunder in effect from time to time; and

(j) references to "dollars" or "$" refer to currency of the United States of America, unless otherwise expressly provided.

ARTICLE II

PRIVATE PLACEMENT

Section 2.1 The Private Placement. On and subject to the terms and conditions hereof, the Investor agrees to purchase, and the Company agrees to issue and sell to the Investor, on the Closing Date, for the Purchase Amount, the Private Placement Shares, free and clear of any Liens or other restrictions on transfer (other than applicable federal and state securities Law restrictions or as set forth herein). The offer and sale of the Private Placement Shares purchased by the Investor pursuant to this Agreement will be made in reliance on the exemption from registration provided by Section 4(a)(2) of the Securities Act or another available exemption from registration under the Securities Act.

Section 2.2 Funding. At the Closing, subject to the issuance of the Private Placement Shares as contemplated by this Article II, the Investor shall deliver and pay, or cause to be delivered and paid, the Purchase Amount by wire transfer of immediately available funds in U.S. dollars into the bank account designated by the Company in satisfaction of the Investor's obligation to purchase the Private Placement Shares.

Section 2.3 Closing. On the terms and subject to the satisfaction or waiver of the conditions set forth in this Agreement, the closing of the issuance, sale and purchase of the Private Placement Shares (the "**Closing**") shall take place remotely via the exchange of final documents and signature pages on the third (3rd) Business Day following the satisfaction (or waiver) of the conditions set forth in Article VI (other than those conditions that by their nature are to be first satisfied at the Closing, but subject to the satisfaction or waiver of those conditions at such time), or such other time and place as the Company and the Investor may agree. The date

on which the Closing is to occur is herein referred to as the "**Closing Date**." At the Closing, upon receipt by the Company of payment of the full Purchase Amount by or on behalf of the Investor to the Company by wire transfer of immediately available funds to an account designated in writing by the Company, the Company will deliver to the Investor evidence reasonably satisfactory to the Investor of the issuance of the Private Placement Shares in the name of the Investor by book-entry on the books and records of the Company. Notwithstanding anything to the contrary in this Agreement, the Private Placement Shares will be delivered with all issue, stamp, transfer, sales and use, or similar transfer Taxes or duties that are due and payable (if any) in connection with such delivery duly paid by the Company.

ARTICLE III

REPRESENTATIONS AND WARRANTIES OF THE COMPANY

The Company hereby represents and warrants to the Investor and the Placement Agents (unless otherwise set forth herein, as of the date hereof and as of the Closing Date) as set forth below.

Section 3.1 Organization and Qualification. The Company has been incorporated and is validly existing as a corporation in good standing under the Laws of the State of Ohio, has the corporate power and authority to own, lease or operate its property and to conduct its business in which it is currently engaged and presently proposes to engage and is qualified as a foreign corporation to transact business and is in good standing in each other jurisdiction in which the conduct of its business or its ownership or leasing of property requires such qualification, except to the extent that any such failure to be so qualified or be in good standing would not, individually or in the aggregate, reasonably be expected to materially and adversely affect the Company's business, financial condition or results of operations or the Company's ability to perform its obligations under this Agreement.

Section 3.2 Capitalization.

(a) The authorized stock of the Company consists of 700,000,000 shares of Common Stock and 5,000,000 shares of preferred stock, $100 par value ("**Authorized Preferred Stock**"). As of September 30, 2021, (i) 544,419,619 shares of Common Stock were issued and outstanding, (ii) 155,438 shares of Common Stock were held in treasury, (iii) 770,986 shares of Common Stock were issuable in respect of settlement of any outstanding awards of restricted share units, phantom shares, restricted stock or similar equity awards with respect to shares of Common Stock and (iv) no shares of Authorized Preferred Stock were outstanding.

(b) The Company or one or more of its direct or indirect Subsidiaries owns the common stock, membership interests or other ownership interests, as applicable, in each of its Subsidiaries free and clear of all Liens, encumbrances and adverse claims, except for such Liens, encumbrances and adverse claims as would not, individually or in the aggregate, reasonably be expected to materially and adversely affect the Company's business, financial condition or results of operations or the Company's ability to perform its obligations under this Agreement.

Section 3.3 Authorization, Execution and Delivery. The Company has requisite corporate power and authority to enter into this Agreement, to perform its obligations hereunder and to consummate the Private Placement. The execution and delivery of this Agreement and the consummation of the Private Placement have been duly authorized by the Board and no other corporate proceedings on the part of the Company are necessary to authorize the Private Placement. This Agreement has been executed and delivered by the Company.

Section 3.4 No Conflict. Neither the offer and sale of the Private Placement Shares nor the execution and delivery by the Company of, and the performance by the Company of its obligations under, this Agreement will result in a violation or default of, or the imposition of any Lien upon any property or assets of the Company or any of its Subsidiaries pursuant to, (a) any provision of applicable Law, (b) the Articles of Incorporation or Code of Regulations, as the case may be, (c) the organizational documents, each as amended, of any Subsidiary of the Company, (d) any agreement or other instrument binding upon the Company or any Subsidiary of the Company or (e) any Order of any Governmental Entity, agency or court having jurisdiction over the Company or any Subsidiary of the Company or any of their properties, except in the case of clauses (a), (c), (d) and (e) for any such violation, default or Lien that would not, individually or in the aggregate, reasonably be expected to materially and adversely affect the Company's business, financial condition or results of operations or the Company's ability to perform its obligations under this Agreement.

Section 3.5 Consents and Approvals. No consent, approval, authorization, Order, registration, qualification or filing of or with any Governmental Entity by the Company is required in connection with the transactions contemplated herein, except such as may be required under the Exchange Act, the Securities Act, "Blue Sky" Laws, the HSR Act, the Federal Power Act, or as may be required by Section 5.5. No consent, approval, or authorization of any other Person is required to be obtained by the Company in connection with the transactions contemplated herein, except for any such consent, approval or authorization that would not reasonably be expected to materially and adversely affect the Company's business, financial condition or results of operations or the Company's ability to perform its obligations under this Agreement.

Section 3.6 Issuance; Valid Issuance. The Private Placement Shares to be issued in connection with the consummation of the Private Placement and pursuant to the terms of this Agreement will, when issued and delivered on the Closing Date and any time thereafter, be duly and validly authorized, issued and delivered and shall be fully paid and non-assessable, and such Private Placement Shares will be free and clear of all Taxes (except for any Taxes arising as a result of the Investor's failure to provide a Tax Form in accordance with Section 11.10 establishing a complete exemption from withholding), Liens (other than transfer restrictions imposed hereunder, under the Articles of Incorporation or by applicable Law), preemptive rights, subscription and similar rights. Assuming the accuracy of the representations and warranties of the Investor set forth in Article IV, it is not necessary in connection with the issuance and sale of such Private Placement Shares to the Investor in the manner contemplated by this Agreement to register such issuance and sale under the Securities Act.

Section 3.7 Investment Company Act. The Company is not an "investment company" within the meaning of the Investment Company Act of 1940, as amended.

Section 3.8 Compliance with SEC Filings.

(a) The Company has timely filed or furnished all forms, documents and reports required to be filed or furnished by it with the SEC from January 1, 2021 through the date hereof (such documents, together with all other forms, documents and reports filed or furnished by the Company with the SEC, including the exhibits thereto and documents incorporated by reference therein, collectively, the "**Company SEC Documents**"). As of their respective dates or, if amended, as of the date of such amendment, the Company SEC Documents complied in all material respects with the requirements of the Securities Act, the Exchange Act and the Sarbanes-Oxley Act of 2002 and the applicable rules and regulations promulgated thereunder, and none of the Company SEC Documents included any untrue statement of a material fact or omitted to state any material fact required to be stated therein or necessary to make the statements therein, in the light of the circumstances under which they were made, not misleading.

(b) The Company maintains (i) systems of "internal control over financial reporting" (as defined in Rule 13a-15(f) under the Exchange Act) that comply with the requirements of the Exchange Act and have been designed by, or under the supervision of, its principal executive and principal financial officers, or persons performing similar functions, sufficient to provide reasonable assurance that (A) transactions are executed in accordance with management's general or specific authorizations; (B) transactions are recorded as necessary to permit preparation of financial statements in conformity with generally accepted accounting principles and to maintain asset accountability; (C) access to assets is permitted only in accordance with management's general or specific authorization; and (D) the recorded accountability for assets is compared with the existing assets at reasonable intervals and appropriate action is taken with respect to any differences; and (ii) a system of "disclosure controls and procedures" (as defined in Rule 13a-15(e) under the Exchange Act) that is designed to ensure that information required to be disclosed by the Company in reports that it files with the SEC pursuant to the SEC's rules and forms is so disclosed and includes controls and procedures designed to ensure that such information is accumulated and communicated to the Company's management as appropriate to allow timely decisions regarding required disclosure, and such disclosure controls and procedures were effective as of the times indicated in the Company SEC Documents. Except as otherwise disclosed in the Company SEC Documents, the Company's internal control over financial reporting was effective as of the times indicated in the Company SEC Documents and, at such times, the Company was not aware of any material weaknesses in its internal control over financial reporting.

Section 3.9 Financial Statements. The audited financial statements and unaudited financial statements (including all related notes and schedules) of the Company included in the Company SEC Documents complied as to form in all material respects with the rules and regulations of the SEC then in effect, fairly present in all material respects the consolidated financial position of the Company and its consolidated Subsidiaries, as of the respective dates thereof, and the consolidated results of their operations and their consolidated cash flows for the respective periods then ended (subject, in the case of the unaudited statements, to normal recurring year-end audit adjustments that were not or are not expected to be, individually or in the aggregate, materially adverse to the Company), and were prepared in accordance with United States generally accepted accounting principles applied on a consistent basis during the periods involved, except as otherwise disclosed in the Company SEC Documents.

Section 3.10 Absence of Certain Changes or Events. Since the date of the most recent balance sheet included in the Company SEC Documents and after giving effect to the transactions contemplated by this Agreement, there has not occurred any change that has materially and adversely affected the Company's business, financial condition or results of operations or would, individually or in the aggregate, reasonably be expected to do so, other than (a) as disclosed in or contemplated by the Company SEC Documents or other publicly available information related to the Company or its Subsidiaries or (b) changes resulting from ordinary course year-end adjustments. No stop order suspending the effectiveness of any Registration Statement of the Company is in effect, and no proceedings for such purpose are pending before or, to the knowledge of the Company, threatened by the SEC.

Section 3.11 Litigation and Regulatory Proceedings. Other than as disclosed in the Company SEC Documents and other publicly available information related to the Company or its Subsidiaries, there are no legal or governmental claims, actions, suits, arbitrations or similar proceedings pending or, to the knowledge of the Company, threatened, to which the Company or any Subsidiary of the Company is a party or to which any of the properties of the Company or any Subsidiary of the Company are subject wherein an unfavorable decision, ruling or finding would, individually or in the aggregate, reasonably be expected to materially and adversely affect the Company's business, financial condition or results of operations or the Company's ability to perform its obligations under this Agreement.

Section 3.12 Compliance with Law. Other than as disclosed in the Company SEC Documents, the Company and each of its Subsidiaries are, and since January 1, 2021 have been, in compliance with and not in default under or in violation of any Law, except where such non-compliance would not, individually or in the aggregate, reasonably be expected to materially and adversely affect the Company's business, financial condition or results of operations or the Company's ability to perform its obligations under this Agreement. Other than as disclosed in the Company SEC Documents, within the past three (3) years, neither the Company nor any of its Subsidiaries have received any notice or other communication from any Governmental Entity regarding any actual or possible violation of, or failure to comply with, any Law, except as would not, individually or in the aggregate, reasonably be expected to materially and adversely affect the Company's business, financial condition or results of operations or the Company's ability to perform its obligations under this Agreement.

Section 3.13 No Broker's Fees. The Company is not a party to any Contract with any Person that would give rise to a valid claim against the Investor for a brokerage commission, finder's fee or like payment in connection with the Private Placement or the sale of the Private Placement Shares.

Section 3.14 No General Solicitation. Neither the Company nor any of its officers, directors, managers, members, employees, agents, stockholders, partners or Affiliates has either directly or indirectly engaged in any general solicitation or published any advertisement in connection with the offer and sale of the Private Placement Shares.

Section 3.15 No Integration. Neither the Company nor, to the Company's knowledge, any of its Affiliates or any Person acting on its or their behalf has, directly or indirectly, made any offers or sales of any security of the Company or solicited any offers to buy any security,

under circumstances that would adversely affect reliance by the Company on Section 4(a)(2) of the Securities Act for the exemption from the registration requirements imposed under Section 5 of the Securities Act for the transactions contemplated hereby or that would require such registration under the Securities Act. No "bad actor" disqualifying event described in Rule 506(d)(1)(i)-(viii) under the Securities Act is applicable to the Company (for the avoidance of doubt the Company does not make any representation as to any such disqualifying events applicable to the Placement Agents).

Section 3.16 Compliance with Listing Requirements. The Common Stock is registered pursuant to Section 12(b) of the Exchange Act and is listed on the NYSE. The Company is in compliance in all material respects with the listing and listing maintenance requirements of the NYSE applicable to it for the continued trading of its Common Stock thereon. Since January 1, 2021, the Company has not received any notification that the NYSE is contemplating delisting the Common Stock from the NYSE.

ARTICLE IV

REPRESENTATIONS AND WARRANTIES OF THE INVESTOR

The Investor hereby represents and warrants to the Company and the Placement Agents as of the date hereof and as of the Closing Date as set forth below.

Section 4.1 Organization, Authority, Execution and Delivery. The Investor (a) is a legal entity organized, validly existing and, if applicable, in good standing (or the equivalent thereof) under the Laws of its jurisdiction of incorporation or organization, (b) has the requisite power and authority (corporate or otherwise) to enter into this Agreement, perform its obligations under this Agreement and to consummate the Private Placement, (c) has duly authorized the execution and delivery of this Agreement and no other corporate proceedings on the part of the Investor are necessary to authorizing the Private Placement and (d) has executed and delivered this Agreement.

Section 4.2 No Conflict. The execution and delivery by the Investor of this Agreement, the compliance by the Investor with all of the provisions hereof and the consummation of the transactions contemplated herein (a) will not conflict with, or result in a breach, modification, termination or violation of, any of the terms or provisions of, or constitute a default under (with or without notice or lapse of time or both), or result in the acceleration of, or the creation of any Lien under, any Contract to which the Investor is party or is bound or to which any of the property or assets of the Investor are subject other than any Lien in connection with a pledge by the Investor of its Private Placement Shares to a lender in connection with any financing arrangement, (b) will not result in any violation of the provisions of the certificate of incorporation or bylaws (or comparable organizational documents) of the Investor and (c) will not result in any violation of any Law or Order applicable to the Investor or any of its properties, except in each of the cases described in clauses (a) or (c), for any conflict, breach, modification, termination, violation, default, acceleration or Lien which would not reasonably be expected, individually or in the aggregate, to prohibit or materially and adversely impact the Investor's performance of its obligations under this Agreement.

Section 4.3 Consents and Approvals. No consent, approval, authorization, Order, registration, qualification or filing of or with any Governmental Entity having jurisdiction over the Investor or any of its properties is required for the execution and delivery by the Investor of this Agreement, the compliance by the Investor with the provisions hereof and the consummation of the transactions contemplated herein, except such as may be required under the Exchange Act, the Securities Act, "Blue Sky" Laws, the HSR Act, the Federal Power Act, or as may be required by Section 5.5.

Section 4.4 No Registration. The Investor understands that (a) the Private Placement Shares have not been registered under the Securities Act by reason of a specific exemption from the registration provisions of the Securities Act, the availability of which depends on, among other things, the bona fide nature of the investment intent and the accuracy of the Investor's representations as expressed herein or otherwise made pursuant hereto and (b) the foregoing Private Placement Shares cannot be sold unless subsequently registered under the Securities Act or an exemption from registration is available.

Section 4.5 No Reliance. The Investor hereby acknowledges and agrees that (a) the Placement Agents are acting solely as the Company's placement agents in connection with the Private Placement Shares and are not acting as an underwriter or in any other capacity and are not and shall not be construed as a fiduciary for the Investor, the Company or any other Person in connection with the Private Placement Shares, (b) the Placement Agents have not made and will not make any representation or warranty, whether express or implied, of any kind or character and have not provided any advice or recommendation in connection with the Private Placement Shares, (c) except in the case of fraud, willful misconduct or gross negligence on the part of the Placement Agents, the Placement Agents will have no responsibility with respect to (i) any representations, warranties or agreements made by any Person under or in connection with the Private Placement Shares or any of the documents furnished pursuant thereto or in connection therewith, or the execution, legality, validity or enforceability (with respect to any person) or any thereof, or (ii) the business, affairs, financial condition, operations, properties or prospects of, or any other matter concerning, the Company or the Private Placement Shares, and (d) except in the case of fraud, willful misconduct or gross negligence on the part of the Placement Agents, the Placement Agents shall have no liability or obligation (including without limitation, for or with respect to any losses, claims, damages, obligations, penalties, judgments, awards, liabilities, costs, expenses or disbursements incurred by the Investor, the Company or any other Person), whether in contract, tort or otherwise, to the Investor, or to any Person claiming through the Investor, in respect of the Private Placement Shares.

Section 4.6 Purchasing Intent. The Investor is acquiring the Private Placement Shares for its own account or accounts or funds over which it holds voting discretion, not otherwise as a nominee or agent, and not otherwise with the view to, or for resale in connection with, any distribution thereof not in compliance with applicable securities Laws, and the Investor has no present intention of selling, granting any other participation in, or otherwise distributing the same, except in compliance with applicable securities Laws and subject to compliance with the provisions hereof.

Section 4.7 Sophistication; Investigation.

(a) The Investor has such knowledge, sophistication and experience in financial and business matters such that it is capable of evaluating the merits and risks of its investment in the Private Placement Shares. The Investor is an "accredited investor" within the meaning of Rule 501(a) under the Securities Act or a "qualified institutional buyer" within the meaning of Rule 144A under the Securities Act. The Investor understands and is able to bear any economic risks associated with its investment in the Private Placement Shares (including the necessity of holding such shares for an indefinite period of time and including an entire loss of its investment in the Private Placement Shares). Except for the representations and warranties expressly set forth in this Agreement, the Investor has independently evaluated the merits and risks of its decision to enter into this Agreement, is consummating the transactions contemplated by this Agreement with a full understanding, based exclusively on its own independent review, of all of the terms, conditions and risks and willingly assumes those terms, conditions and risks, and disclaims reliance on any representations or warranties, either expressed or implied, by or on behalf of the Company. The Investor acknowledges that is it is an institutional account as defined in FINRA Rule 4512(c).

(b) The Investor acknowledges and understands that the Company has not been requested to provide, and has not provided, the Investor with any information or advice with respect to the Private Placement Shares, and such information or advice is neither necessary nor desired.

(c) The Investor acknowledges and understands that (i) the Company may possess material nonpublic information ("**MNPI**") regarding the Company or its Subsidiaries not known to the Investor that may impact the value of the Private Placement Shares and (ii) the Company is not disclosing such information to the Investor. The Investor understands, based on its experience, the disadvantage to which the Investor is subject due to the disparity of information between the Company and the Investor. Notwithstanding such disparity, the Investor has deemed it appropriate to enter into this Agreement and to consummate transactions contemplated hereby. Accordingly, in the light of the Investor's experience and sophistication, the Investor agrees that the Company shall have no liability to the Investor whatsoever due to or in connection with the Company's use or non-disclosure of MNPI regarding the Company or its Subsidiaries not known to such Investor, including, without limitation, if and to the extent such information affects any representation, warranty or covenant of the Company hereunder, and such Investor irrevocably waives any claim that it might have based on the failure of the Company to disclose such information.

Section 4.8 No Broker's Fees. The Investor is not a party to any Contract with any Person that would give rise to a valid claim against the Company for a brokerage commission, finder's fee or like payment in connection with the Private Placement or the sale of the Private Placement Shares or payment of the Purchase Amount.

Section 4.9 Access to Information. The Investor acknowledges that it has had the opportunity to review the SEC Reports and has been afforded the opportunity to (i) ask such questions as it has deemed necessary of, and to receive answers from, representatives of

the Company and (ii) conducted and completed independent due diligence with respect to the Private Placement Shares.

Section 4.10 Current Ownership. The Investor represents and warrants on behalf of itself and all of its Affiliates that (i) assuming the accuracy of the representations and warranties of the Company in Section 3.2, as of the date hereof, the Investor, together with its Affiliates, Beneficially Owns less than 4.9% of the Common Stock issued and outstanding, and, after giving effect to the issuance and sale of the Private Placement Shares to be issued to the Investor, will Beneficially Own less than 9.9% of the Common Stock and (ii) has informed the Company in a separate writing whether any Common Stock so Beneficially Owned is Beneficially Owned by a non-U.S. entity.

Section 4.11 Guaranty. Concurrently with the execution and delivery of this Agreement, the Investor has delivered to the Company a true, correct and complete copy of the Guaranty, duly executed by the Guarantor in favor of the Company, pursuant to which the Guarantor has guaranteed the timely and full performance and discharge by the Investor, and the compliance of the Investor with, the Investor's obligations hereunder subject to the Cap (as such term is defined in the Guaranty). The Guaranty is in full force and effect and constitutes a legal, valid and binding obligation of the Guarantor, enforceable against the Guarantor in accordance with its terms. No event has occurred that, with notice or lapse of time or both, would, or would reasonably be expected to, constitute a default or breach or failure to satisfy a condition on the part of the Guarantor under the Guarantee.

ARTICLE V

ADDITIONAL COVENANTS

Section 5.1 Access to Information; Confidentiality.

(a) From and after the date hereof until the date that is eighteen (18) months after the date hereof, each Party hereto shall, and shall cause its Representatives to:

(i) keep confidential and not provide or disclose to any Person (A)(1) all information concerning the Company and/or the Subsidiaries (whether prepared by the Company, its Affiliates or Representatives) that (x) was furnished to the Investor and its Affiliates, including Blackstone Infrastructure Advisors L.L.C., by or on behalf of Company or its Affiliates or Representatives on or after July 1, 2021, irrespective of the form of communication and when such communication was made or (y) was learned by the Investor or its Affiliates, including Blackstone Infrastructure Advisors L.L.C., or its Representatives through a visit to the Company (including its offices or facilities) and (2) all notes, analyses, reports, compilations, memoranda, studies, interpretations, research, summaries or other derivations thereof, regardless of form, prepared by the Investor, its Affiliates or its Representatives that contain, reflect or are based on, in whole or in part, the information so furnished to the Investor, its Affiliates or its Representatives (such material in this subsection (A) is referred to as the, "**Investment Evaluation Material**"), (B) the content of discussions or any draft documents, proposals,

strategies or compromises considered by the Parties hereto in connection with the negotiation and execution of this Agreement and the consummation of the transactions contemplated hereby, in each case occurring prior to the date hereof (collectively with the Investment Evaluation Material, the "**Confidential Information**"), or (C) any information related to any derivatives, options, swaps, forward sales or other transactions entered into by the Investor or any Affiliate of the Investor with respect to any Company Investments that are not otherwise prohibited pursuant to Section 5.4(d) hereof (the "**Section 5.4(d) Information**") (except that provision or disclosure of the Confidential Information or the Section 5.4(d) Information may be made to (1) any Affiliate or Representative of such Party who needs to know such information and who is subject to confidentiality obligations with respect to such party or who otherwise agrees to observe the terms of this Section 5.1 (and such party will remain liable to the other Party for any breach of such terms by any such Affiliate or Representative) or (2) any Person that has entered into a confidentiality agreement with the Company with respect to the confidential treatment and non-disclosure of the Confidential Information or the Section 5.4(d) Information (provided that nothing in this Section 5.1 shall be taken as an understanding or commitment by the Company to enter into a confidentiality agreement with any Person), and the provision or disclosure of the Section 5.4(d) Information may be made to any counterparty or agent thereof who needs to know the Section 5.4(d) Information for the purposes of such counterparty's or agent's involvement in any derivatives, options, swaps, forward sales or other transactions entered into by the Investor with respect to any Company Investments that are not otherwise prohibited pursuant to Section 5.4(d) hereof); and

(ii) not use the Confidential Information for any purpose other than in connection with this Agreement or the transactions contemplated hereby.

(b) For purposes of this Agreement the term "**Confidential Information**" or "**Section 5.4(d) Information**" shall not include documents or information that: (i) is now or subsequently becomes generally available to or known by the public (other than as a result of its disclosure in violation of this Section 5.1); (ii) is or becomes available to the Investor, its Affiliates or its Representatives on a non-confidential basis from a source other than the Company or its respective Representatives, if the Investor or its Affiliates did not know (and would not reasonably be expected to have known) that the source of the information was bound by a confidentiality agreement with, or other contractual, legal or fiduciary obligation of confidentiality owed to Company or any of its Representatives acting on its behalf with respect to that information; (iii) is independently developed by or on behalf of the Investor, its Affiliates or its Representatives acting on behalf of the Investor or its Affiliates without use of or reference to Confidential Information disclosed by the Company or any Section 5.4(d) Information; (iv) confirmed or designated in writing by the Parties as documents or information that is not Confidential Information or Section 5.4(d) Information; (v) becomes available to a Party or its Representatives through document production or discovery in connection with judicial, legal or administrative process, but subject to any confidentiality restrictions imposed by such process; (vi) a Party or any Representative thereof is required to disclose pursuant to judicial, legal or administrative process (including, but not limited, to deposition, interrogatory, request for documents, subpoena and civil investigative demand) or pursuant to applicable Law or applicable securities exchange rules; provided, that,

such Party or such Representative shall provide, to the extent reasonably practicable and legally permissible, the other Parties with prompt written notice of such legal compulsion (along with, to the extent applicable, a copy of the request or requirement and proposed disclosure, the circumstances surrounding such request or requirement, the reason that such disclosure is requested or required and the time and place such disclosure is expected to be made) and if requested by any of the other Parties, cooperate with such other requesting Parties to obtain a protective Order or appropriate remedy to cause such information or documents not to be disclosed, including interposing all available objections thereto, at the other requesting Parties' sole cost and expense; provided, further, that, in the event that such protective Order or other appropriate remedy is not obtained, the disclosing party shall furnish only that portion of such information or documents that, in the advice of its counsel (which may include in-house counsel), is legally required to be disclosed and shall exercise all commercially reasonable efforts (at the other requesting Parties' sole cost and expense) to obtain reliable assurance that confidential treatment will be accorded such disclosed information or documents; or (vii) is obtained or derived in connection with the matters contemplated by Section 5.5, the confidentiality, disclosure and use of which shall be governed by Section 5.5, the Confidentiality Agreement and the Board Observer Agreement, as applicable. The provisions of this Section 5.1 shall not apply to any Representative that, as of the date hereof, is party to a confidentiality or non-disclosure agreement with the Company, for so long as such agreement remains in full force and effect.

(c) Notwithstanding anything to the contrary, each Party and its Representatives will be permitted to disclose the Confidential Information or any Section 5.4(d) Information or any portion thereof, without notice to the other Parties, upon the routine request of any Governmental Entity having authority to regulate or oversee any aspect of such disclosing Party's or its Representatives' business, provided that such Party or its applicable Representatives shall advise the Governmental Entity of the confidential nature of the Confidential Information or the Section 5.4(d) Information and further provided that the other Parties or the transactions contemplated by this Agreement are not the specific target of such request.

(d) Each Party shall bear its own costs or expenses in respect of complying with the terms of, or protecting the confidentiality or limiting the disclosure of any Confidential Information or any Section 5.4(d) Information pursuant to the terms of, this Section 5.1.

(e) No portfolio company of the Investor shall receive Confidential Information or any Section 5.4(d) Information without the prior written consent of the Company. The Company agrees that no portfolio company of the Investor shall be deemed to be the Investor's Representative, unless such portfolio company, including any director, officer or employee of such portfolio company, has actually received Confidential Information or any Section 5.4(d) Information.

(f) At any time upon the written request of a Party, each other Party will, subject to applicable Law, destroy or return to such requesting Party (at the sole option of the Party receiving such request) all copies of such requesting Party's Confidential Information in its possession and in the possession of its Representatives. Notwithstanding the foregoing, (i) any return is subject to applicable Law, regulation, and compliance with bona fide document retention policies, and (ii) nothing herein shall require the alteration, modification, deletion or destruction of back-up tapes or other back-up media made in the ordinary course of business; provided, that

any such Confidential Information retained pursuant to clauses (i) or (ii) shall be kept confidential by the Party or its Representative retaining such Confidential Information.

Section 5.2 Blue Sky. The Company shall take such action as the Company shall reasonably determine is necessary in order to obtain an exemption for, or to qualify the offer and sale of, the Private Placement Shares to the Investor pursuant to this Agreement under applicable securities and "Blue Sky" Laws of the states of the United States (or to obtain an exemption from such qualification) and any applicable foreign jurisdictions, and shall provide evidence of any such action so taken to the Investor on the Closing Date. The Company shall timely make all filings and reports relating to the offer and sale of the Private Placement Shares issued hereunder required under applicable securities and "Blue Sky" Laws of the states of the United States following the date hereof. The Company shall pay all fees and expenses in connection with satisfying its obligations under this Section 5.2.

Section 5.3 Legends. Each certificate evidencing securities issued hereunder, and each certificate issued in exchange for or upon the transfer of any such securities, shall be stamped or otherwise imprinted with a legend (the "**Legend**") in substantially the following form:

"THE SECURITIES REPRESENTED BY THIS CERTIFICATE HAVE NOT BEEN REGISTERED UNDER THE UNITED STATES SECURITIES ACT OF 1933, AS AMENDED (THE "ACT"), OR ANY OTHER APPLICABLE STATE SECURITIES LAWS, AND MAY NOT BE SOLD OR TRANSFERRED IN THE ABSENCE OF AN EFFECTIVE REGISTRATION STATEMENT UNDER THE ACT OR AN AVAILABLE EXEMPTION FROM REGISTRATION THEREUNDER, UNLESS THE COMPANY HAS RECEIVED AN OPINION OF COUNSEL REASONABLY SATISFACTORY TO IT THAT SUCH TRANSACTION DOES NOT REQUIRE REGISTRATION UNDER THE SECURITIES ACT AND SUCH OTHER APPLICABLE LAWS."

In the event that any such securities are uncertificated, such securities shall be subject to a restrictive notation substantially similar to the Legend in the stock ledger or other appropriate records maintained by the Company or agent and the term "**Legend**" shall include such restrictive notation. The Company shall, and shall cause its transfer agent to, remove the Legend (or restrictive notation, as applicable) set forth above from the certificates evidencing any such securities (or the securities register or other appropriate Company records, in the case of uncertificated securities), promptly upon request, at any time after the restrictions described in such Legend cease to be applicable, including, as applicable, when such securities may be sold pursuant to Rule 144 under the Securities Act, pursuant to an effective registration statement, and under this Agreement. The Company may reasonably request such opinions, certificates or other evidence that such restrictions no longer apply as a condition to removing the Legend.

Section 5.4 Investor Standstill. For the duration of the Standstill Period, and subject to the terms and conditions set forth herein, the Investor agrees that it will not, and will not permit any BIP Affiliate to, directly or indirectly (including through any of its or the BIP Affiliates' respective Representatives), acting alone or in concert with others, without the prior written consent of the Company:

(a) acquire, agree to acquire, propose, offer to acquire, or facilitate the acquisition or ownership of (collectively, "**Purchase**"), any securities or other indebtedness of the Company or its Subsidiaries, any warrant or option to purchase such securities or other indebtedness, any security convertible into any such securities or other indebtedness, any derivatives or other instruments (whether or not cash settled) that utilize any such securities as a reference price or security, or any other right to acquire such securities or other indebtedness (collectively, "**Company Investments**"); provided, however, that (i) the Investor will be permitted to Purchase following the Closing and issuance of the Private Placement Shares up to an additional 3.5% of the issued and outstanding shares of Common Stock (calculated based on the issued and outstanding shares of Common Stock as of the date hereof, after giving effect to the issuance of the Private Placement Shares) and (ii) the Investor will be permitted to Purchase indebtedness of the Company and its Subsidiaries. For the avoidance of doubt, "**Purchase**" as used in this Section 5.4 shall not be deemed to include any sale or other disposition of any nature;

(b) (i) propose, or announce an intention to propose, a change in the management of the Company or its Subsidiaries or any of their respective boards of directors, or to obtain representation on any of such boards of directors, or solicit, or participate in the solicitation of, any proxies, consents or other votes with respect to any Company Investments, (ii) publicly or privately disparage or otherwise criticize the management of the Company or its Subsidiaries or any members of their respective boards of directors (individually or collectively) or the policies or practices of any of the foregoing to a Person other than the executive officers of the Company; provided, that, notwithstanding the foregoing, the Investor shall be permitted to privately respond to any unsolicited inquiry made by a third party with respect to the Private Placement Shares or the Company, so long as, in making any such response, (A) the Investor does not reference individual members of the management of the Company or its Subsidiaries or any members of their respective boards of directors, (B) the Investor does not make any statement or implication that is reasonably known by the Investor to be inconsistent or in conflict with any Public Communication on such subject), (C) the Investor provides the Company with prompt notice (and in any case within one (1) Business Day) that it has made such communication (which notice shall identify the Person with whom the Investor has communicated and a description of the nature of the discussion) (the conditions in clauses (A) through (C), the "**Communication Conditions**"), and (D) the Investor does not, in making any such responses, violate any other provision of this Section 5.4, (iii) make any request (written or oral), or announcement of an intention to request, that the Company amend, waive or terminate any provision of this Agreement, or its Articles of Incorporation or Code of Regulations (or any equivalent documents or amendments thereto of any of the foregoing), or (iv) demand a copy of the Company's stockholder list or other books or records;

(c) make any statement or proposal (written or oral) to any of the Company's or its Subsidiaries' boards of directors, individual directors or management of such entities, or make any statement or proposal (written or oral) with respect to, a merger, restructuring, business combination, sale of assets, recapitalization, dividend, share repurchase or liquidation, or any similar or comparable transaction, or that requires any such entity to make a public action or statement (written or oral) regarding the possibility of any of the foregoing;

(d) take a net economic short interest in the Common Stock or debt securities of the Company, in each case on an as-converted, as-exercised basis for any securities of or other

interests (including any hedging or derivative transactions) in the Company then held by the Investor;

(e) participate in or encourage the formation of any partnership, syndicate or other group that owns or seeks or offers to acquire Beneficial Ownership of any Common Stock or that seeks to affect Control of Company or has the purpose of circumventing any provision of this Agreement;

(f) disclose any intention, plan or arrangement prohibited by, or inconsistent with, the foregoing;

(g) advise, assist or encourage or enter into any discussions, negotiations, agreements or arrangements with any other Person in connection with any conduct proscribed by the foregoing; or

(h) form a "group" (within the meaning of Section 13(d)(3) of the Exchange Act) with any other Person (other than Affiliates and, including for these purposes, Affiliates of Blackstone Inc.).

Notwithstanding the foregoing:

(i) this Section 5.4 shall be inoperative and of no force and effect at such time when any of the following conditions is satisfied: (A) the Company has announced that it has entered into an agreement, transaction or series of related transactions with a Person (a "**Third Party**") other than the Investor or any Person acting jointly or in concert with the Investor, that will result in (1) a merger of the Company with such Third Party or (2) the acquisition, directly or indirectly, of not less than a majority of the outstanding voting equity of the Company calculated on a fully diluted basis, or all or substantially all of the assets of the Company and its Subsidiaries on a consolidated basis; (B) any Third Party has actually commenced a bona fide takeover bid or tender or exchange offer for not less than a majority of the outstanding voting equity of the Company, calculated on a fully diluted basis, and the Company, in a formal filing under applicable securities Laws, recommended acceptance of, or, after consideration of the takeover bid or tender or exchange offers, states that it remains neutral with respect to, such takeover bid or tender or exchange offer; or (C) if the Company or its Subsidiaries (1) announces the engagement of a restructuring advisor or (2) files for or is subject to a proceeding for bankruptcy, reorganization, liquidation, dissolution or the like;

(ii) notwithstanding anything to the contrary in this Section 5.4, the Investor and the BIP Affiliates shall in all cases be permitted to (A) make confidential proposals to the Board (including with respect to any matter otherwise prohibited by this Section 5.4), other than such proposals that would reasonably be expected to require public disclosure pursuant to applicable Law, and (ii) make confidential requests to the Board that the Company waive, amend, or otherwise modify any provision of this Section 5.4;

(iii) nothing in this Section 5.4 shall be understood to prohibit or otherwise limit the Investor or its Affiliates from (A) trading, directly or indirectly, (1) in Common Stock or indebtedness of the Company as permitted by Section 5.4(a) and such trading shall comply with the restrictions in Section 5.4(d), or (2) in any index, exchange traded fund, benchmark or other basket of securities which may contain, or otherwise reflect the performance of, any securities of the Company, including but not limited to "XLU" on the NYSE Arca Exchange or (B) engaging in private communications solely with the executive officers of the Company; and

(iv) (A) public responses by the Investor to any unsolicited public statement or press release by a Third Party with respect to the Private Placement Shares or the Company that specifically names or references the Investor or any of its employees, Affiliates or agents will be permitted so long as (1) the Investor complies with the Communications Conditions and (2) such public response relates only to the Private Placement Shares or the Company, or otherwise does not violate Section 5.4(b), (c) or (e) (or Section 5.4(f) or (g) as relates to the foregoing) and (B) receipt of any unsolicited inquiries or indications of interest relating to the Company or its Subsidiaries by the Investor or its Affiliates shall not constitute a breach of the obligations in this Section 5.4; provided, that in the case of sub-clause (B), the Investor shall promptly inform the Company of such inquiries or indications of interest.

Section 5.5 Board Nomination and Observer Rights.

(a) Subject to Section 5.5(b) and (c), from and after the Closing Date, for so long as the Investor Beneficially Owns at least 75% of the Private Placement Shares acquired by it at the Closing (such period, the "**Nomination Period**"), the Investor shall have the right to nominate one (1) natural person for election to the Board (the "**Investor Nominee**") and the Company shall: (i) upon the occurrence of a vacancy on the Board during the Nomination Period, if the Investor Nominee is not then serving as a member of the Board, cause the Investor Nominee to be appointed to the Board; and (ii) in connection with each annual meeting of the stockholders of the Company at which directors are generally elected during the Nomination Period, (A) include the Investor Nominee as a nominee for election to the Board; (B) include the Investor Nominee in the Company's notice of annual meeting (or any supplement thereto); (C) not nominate more nominees than the number of persons to be elected to the Board at such annual meeting (which amount shall be inclusive of the Investor Nominee); and (D) use reasonable best efforts to cause the election of the Investor Nominee so nominated by the Company (including by (x) recommending that the Company's stockholders vote in favor of the election of the Investor Nominee and (y) otherwise supporting the Investor Nominee for election in a manner no less rigorous and favorable than the manner in which the Company supports its other nominees in the aggregate). During the Nomination Period, if (following appointment or election to the Board) the Investor Nominee resigns, is removed, or is otherwise unable to serve for any reason (including as a result of death or disability) and the Investor then shall have the right to designate an Investor Nominee pursuant to this Section 5.5 and, subject to Section 5.5(b) and (c), the Investor shall be entitled to designate a replacement Investor Nominee, and the Board shall use its reasonable best efforts to cause such replacement Investor Nominee to fill such vacancy and to be appointed to the

Board. During the Nomination Period, if an Investor Nominee is not re-elected, then, subject to Section 5.5(b) and (c), the Investor shall be entitled to designate a replacement Investor Nominee, and the Board of Directors shall use its reasonable best efforts to cause such replacement Investor Nominee to be elected to the Board. In the event that the Investor ceases to Beneficially Own at least 75% of the Private Placement Shares acquired by it at the Closing, if requested by the Board, the Investor shall cause the Investor Nominee to immediately resign as director and the Investor shall no longer have any rights under this Section 5.5.

(b) (i) The Investor Nominee must be approved by the Board, such approval not to be unreasonably withheld, conditioned or delayed, and comply with all written policies, procedures, processes, codes, rules, standards and guidelines applicable to all non-employee Board members and of which the Investor Nominee has been provided written copies in advance (or which have been filed with the SEC or posted on the Company's website), including the Company's Code of Conduct, Corporate Governance Policies, corporate policies on ethical business conduct, political contributions, lobbying and other political activities policy, conflicts of interest policy, Board confidentiality policy, insider trading policy, anti-hedging policy and governance policies (collectively, the "**Company Policies**"), shall recuse himself or herself from such portions of Board or committee meetings, if any, involving actual conflicts between the Company and the Investor, and shall preserve the confidentiality of Company business and information, including discussions or matters considered in meetings of the Board or Board committees (except to the extent permitted in the Confidentiality Agreement to be entered into pursuant to Section 5.5(b)(ii)). For the avoidance of doubt, the Board's approval of an Investor Nominee pursuant to this Section 5.5 shall not be considered unreasonably withheld if such Investor Nominee does not: (A) qualify as "independent" under the Board's independence guidelines, the independence requirements of the NYSE, and the independence standards applicable to the Company under paragraph (a)(1) of Item 407 of Regulation S-K under the Exchange Act, (B) have the relevant financial and business experience to be a director of the Company, (C) satisfy the requirements set forth in the Company Policies, in each case as in effect as of the date of this Agreement or in accordance with such additional or amended guidelines and policies approved by the Board that are applicable to all directors of the Company, or (D) confirm in writing that their appointment is in compliance with Section 305 of the Federal Power Act and is not inconsistent with the requirements of Section 8 of the Clayton Act (collectively clauses (A) through (D), the "**Director Criteria**"); provided that no new Director Criteria will be adopted that would have prevented the Investor Nominee from becoming a director had such criteria been in effect as of the date of this Agreement.

(ii) For so long as the Investor Nominee is serving as a member of the Board in accordance with this Section 5.5, the Investor Nominee shall be permitted to and may provide Evaluation Material (as such term is defined in the Confidentiality Agreement) subject to and in accordance with the terms of the confidentiality agreement in the form attached to this Agreement as Annex C (the "**Confidentiality Agreement**") (which the Investor agrees to execute and deliver, and to cause the Investor Nominee to execute and deliver, to the Company).

(c) (i) Until such time as all Regulatory Approvals are obtained, no Investor Nominee serving as a member of the Board shall have the right to vote at any meeting of the Board or any Board committees.

(ii) As soon as practicable following the time of occurrence of any Regulatory Denial, the Investor Nominee shall resign from the Board (and the Investor shall cause the Investor Nominee to promptly take such action). The term "**Regulatory Denial**" shall mean that a Regulatory Authority has, following the exhaustion of all available regulatory and subsequent court appeals processes, (x) required the termination of the Investor Nominee as a director of the Company, (y) denied or declined to grant any required approvals or clearances necessary to permit the Investor Nominee to remain a director of the Company in accordance this Agreement or (z) included an Unacceptable Condition to any such approval or clearance. "**Unacceptable Condition**" means any condition, term, commitment, sanction, undertaking, concession or requirement, including a divestiture, rate credit, rate change, operational investment, financial payment, governance requirement, subsidiary board of director change, audit, independent monitor, dividend restriction or limitation, or any ringfencing or financial protection condition, which, individually or in the aggregate, in the opinion of the Company or the Investor, in each case acting reasonably and in good faith, would cause a material and adverse effect on the Company, any of its Subsidiaries or Affiliates, or the Investor. In the event that any Regulatory Authority shall require the termination of the Investor Nominee as a director of the Company, (x) each of the Company and the Investor shall cooperate pursuant to Section 5.5(c)(iii) below to obtain all necessary Regulatory Approvals to permit such Investor Nominee to promptly rejoin the Board and (y) in the interim, the Company shall appoint to the Board, in replacement of the Investor Nominee, an independent director who is not Affiliated with the Investor and who is reasonably acceptable to both the Investor and the Company, and who shall resign from the Board promptly upon such time, if any, that such Investor Nominee is permitted to rejoin the Board.

(iii) The Company and the Investor will each use reasonable best efforts (including the exhaustion of all available appeals processes) to (x) obtain all approvals and clearances of the Regulatory Authorities necessary to permit the Investor Nominee to remain a director of the Company (or to rejoin the Board, as applicable), to vote at meetings of the Board or any Board committee and to take the other actions contemplated by this Agreement and the Confidentiality Agreement on terms which are acceptable to each of the Company and the Investor (the "**Regulatory Approvals**") as promptly as practicable following the date hereof, and (y) oppose all actions of the Regulatory Authorities which constitute or could reasonably be expected to give rise to a Regulatory Denial or an Unacceptable Condition, and the Company and the Investor will cooperate fully with each other in promptly seeking to obtain all such approvals and clearances, including in each case by causing their respective directors, officers, employees and agents to testify and provide requested documentation, as applicable (the Company and the Investor believing that the Investor Nominee remaining as a director of the Company would be desirable and beneficial to the Company); provided, that, for the avoidance of doubt, the foregoing shall not require the Investor to take any action that may be adverse to, or may result in any liability for, any portfolio company Controlled by the Investor or any of its Affiliates or Controlled by any funds managed or advised by the Investor or any of its Affiliates. The Company and the Investor shall make

all necessary filings with the Regulatory Authorities in connection with the Regulatory Approvals as promptly as practicable following the date hereof. In addition, as a further condition to the Investor Nominee's appointment or nomination for election to the Board, the Investor Nominee will (and the Investor agrees to cause the Investor Nominee to) provide to the Company such information and materials as the Company routinely receives from other members of the Board or as is required to be disclosed in proxy statements under applicable law or as is otherwise reasonably requested by the Company from time to time from all members of the Board (or as otherwise required with respect to the Investor Nominee in connection with the pursuit of the Regulatory Approvals) in connection with the Company's legal, regulatory, auditor or stock exchange requirements, including a completed directors and officers questionnaire.

(d) During the Nomination Period, in the event an Investor Nominee is not serving on the Board, the Company shall provide the Investor notice (in the same manner as notice is given to directors), and permit one (1) natural person designated by the Investor to attend as observer (the "**Board Observer**") all meetings of the Board, and shall provide to the Board Observer the same materials concerning the Company, and access thereto, distributed to members of the Board in connection with the applicable meeting; provided, however, that (i) such Board Observer shall be approved by the Board, such approval not to be unreasonably withheld, conditioned or delayed, (ii) such Board Observer shall not be a member of the Board and will have no voting rights, (iii) such Board Observer must comply with all Company Policies to the same extent as though such Board Observer were a member of the Board, (iv) the Investor shall have executed the Board Observer Agreement in the form attached hereto as Annex D (the "**Board Observer Agreement**") and (v) such Board Observer shall have executed and delivered to the Company a copy of the Acknowledgment and Agreement to be Bound in the form attached as Exhibit A to the Board Observer Agreement.

Section 5.6 Use of Proceeds. The Company will utilize the proceeds from the sale of the Private Placement Shares to fund capital expenditures at its Subsidiaries and for other general corporate purposes, including repayment of indebtedness or contributions to Company-sponsored pension or other benefit plans, as determined by the Company.

Section 5.7 Rule 144 Reporting. With a view to making available the benefits of certain rules and regulations of the SEC that may permit the sale of the Registrable Securities to the public without registration, the Company agrees to (a) until such time as all Private Placement Shares are no longer Registrable Securities, use its commercially reasonable efforts to make and keep public information regarding the Company available, as those terms are understood and defined in Rule 144 under the Securities Act, and file with the SEC in a timely manner all reports and other documents required to be filed by the Company under the Securities Act and the Exchange Act at, in each case, all times from and after the date hereof and (b) so long as the Investor owns any Registrable Securities, furnish, unless otherwise available at no charge by access electronically to the SEC's EDGAR filing system, to the Investor forthwith upon request (i) a copy of the most recent annual or quarterly report of the Company, and (ii) such other reports and documents of the Company so filed with the SEC as the Investor may reasonably request in availing itself of any rule or regulation of the SEC allowing the Investor to sell any such Registrable Securities without registration.

Section 5.8 NYSE Listing Application. The Company shall file a supplemental listing application with the NYSE or such other national exchange on which the Common Stock is listed with respect to the Private Placement Shares prior to the Closing Date. The Company shall use commercially reasonable efforts to cause the Private Placement Shares to be approved for listing, subject to notice of issuance, on the NYSE or such other national exchange on which the Common Stock is listed at Closing.

Section 5.9 Non-Public Information. On or before 9:30 a.m., New York local time, on the Business Day immediately following the date hereof, the Company shall issue a press release (the "**Press Release**"), and no later than 5:30 p.m., New York local time, on the Business Day immediately following the date hereof shall file a Current Report on Form 8-K, in the form required by the Exchange Act (the "**Form 8-K**") announcing the entry into this Agreement and describing the material terms of the transactions contemplated by this Agreement, as well as disclosing any other MNPI that the Company may have provided the Investor at any time prior to the issuance of the Press Release and the filing of the Form 8-K. From and after the issuance of such Press Release and the filing of the Form 8-K, the Company shall have publicly disclosed all MNPI delivered to the Investor by the Company, or any of its officers, directors, employees or agents prior to the time the Press Release is issued and the Form 8-K is filed in connection with the transactions contemplated by this Agreement. The Company and the Investor shall consult with each other in issuing any other press releases with respect to the transactions contemplated hereby, and neither the Company nor the Investor shall issue any such press release nor otherwise make any such public statement with respect to the transactions contemplated hereby, without the prior consent of the Company, with respect to any press release or public statement of the Investor, or without the prior consent of the Investor, with respect to any press release or public statement of the Company, which consent shall not unreasonably be withheld or delayed; provided, however, that the Company shall be entitled, without the prior approval of the Investor, to make any press release or other public disclosure with respect to such transactions (i) in substantial conformity with the Form 8-K and (ii) as is required by Law. Without the prior consent of the Investor, the Company shall not publicly disclose the name of the Investor in any filing, announcement, release or otherwise other than in connection with any Registration Statement covering the Private Placement Shares or unless such disclosure is required by Law.

Section 5.10 Reasonable Best Efforts; Filings. (a) Subject to the terms and conditions of this Agreement, each of the Company and the Investor shall cooperate with each other and use (and shall cause its Subsidiaries (excluding, for the avoidance of doubt, with respect to the Investor, any portfolio company Controlled by the Investor or any of its Affiliates or Controlled by any funds managed or advised by the Investor or any of its Affiliates) to use) its reasonable best efforts (unless, with respect to any action, another standard of performance is expressly provided for herein) to promptly (i) take, or cause to be taken, all actions, and do, or cause to be done, and assist and cooperate with each other in doing, all things necessary, proper or advisable to cause the conditions to Closing to be satisfied as promptly as reasonably practicable, and in any event on or before the Outside Date, and to consummate and make effective, in the most expeditious manner reasonably practicable, the Private Placement, including preparing and filing promptly and fully all documentation to effect all necessary filings, notices, petitions, statements, registrations, submissions of information, applications and other documents, (ii) obtain all approvals, consents, registrations, waivers, permits, authorizations, orders and other confirmations from any Governmental Entity or third party necessary, proper or advisable to

consummate the Private Placement, (iii) execute and deliver any additional instruments necessary to consummate the Private Placement and (iv) defend or contest in good faith any Legal Proceeding brought by a third party that could otherwise prevent or impede, interfere with, hinder or delay in any material respect the consummation of the Private Placement.

(b) The Company and the Investor agree to make an appropriate filing of a Notification and Report Form ("**HSR Form**") pursuant to the HSR Act with respect to the Private Placement (which shall request, to the extent available, the early termination of any waiting period applicable to the Private Placement under the HSR Act) as promptly as reasonably practicable following the date of this Agreement, and to supply as promptly as reasonably practicable any additional information and documentary material that may be requested pursuant to the HSR Act and to promptly take any and all steps necessary to avoid or eliminate each and every impediment and obtain all consents that may be required pursuant to the HSR Act, so as to enable the parties hereto to consummate the Private Placement.

(c) Each of the Company and the Investor shall use their respective reasonable best efforts to (i) cooperate in all respects with the other party in connection with any filing or submission with a Governmental Entity in connection with the Private Placement and in connection with any investigation or other inquiry by or before a Governmental Entity relating to the Private Placement, including any proceeding initiated by a private person, (ii) keep the other Parties informed in all material respects and on a reasonably timely basis of any material communication received by the Company or the Investor, as the case may be, from or given by the Company or the Investor, as the case may be, to the Federal Trade Commission, the U.S. Department of Justice or any other Governmental Entity and of any material communication received or given in connection with any proceeding by a private Person, in each case regarding the Private Placement, (iii) subject to applicable Laws relating to the exchange of information, and to the extent reasonably practicable, consult with the other Parties with respect to information relating to such Party and its respective Subsidiaries, as the case may be, that appears in any filing made with, or written materials submitted to, any third party or any Governmental Entity in connection with the Private Placement, other than "4(c) and 4(d) documents" as that term is used in the rules and regulations under the HSR Act and other confidential information contained in the HSR Form, and (iv) to the extent permitted by the Federal Trade Commission, the U.S. Department of Justice or such other applicable Governmental Entity or other Person, give the other party the opportunity to attend and participate in such meetings and conferences.

ARTICLE VI

CONDITIONS TO THE PARTIES' OBLIGATIONS

Section 6.1 Conditions of the Investor. The obligations of the Investor to consummate the transactions contemplated hereby to be consummated at the Closing are subject to the satisfaction or written waiver (to the extent any such waiver is permitted by applicable law) by the Company, on or prior to the Closing Date, of each of the following conditions precedent:

(a) (i) Each of the representations and warranties of the Company contained in Article III of this Agreement (other than Section 3.1 (Organization and Qualification), Section 3.2

(Capitalization), Section 3.3 (Authorization, Execution and Delivery), Section 3.6 (Issuance; Valid Issuance), Section 3.10 (Absence of Certain Changes), Section 3.13 (No Broker's Fees) and Section 3.16 (Compliance with Listing Requirements) of this Agreement shall be true and correct on and as of the date hereof and on and as of the Closing Date with the same effect as though such representations and warranties had been made on and as of the Closing Date, except for representations and warranties that speak as of a specific date or time other than the Closing Date (which need only be true and correct as of such date or time), except where the failure of such representations and warranties to be so true and correct, without giving effect to any qualification or limitation as to "materiality" or similar qualifier set forth therein, has not had, and would not reasonably be expected to have, individually or in the aggregate, a material adverse effect on the Company's ability to perform its obligations under this Agreement, and (ii) each of the representations and warranties of the Company contained in Section 3.1 (Organization and Qualification), Section 3.2 (Capitalization), Section 3.3 (Authorization, Execution and Delivery), Section 3.6 (Issuance; Valid Issuance), Section 3.13 (No Broker's Fees) and Section 3.16 (Compliance with Listing Requirements) of this Agreement shall be true and correct in all but de minimis respects on and as of the date hereof and on and as of the Closing Date with the same effect as though such representations and warranties had been made on and as of the Closing Date, except for representations and warranties that speak as of a specific date or time other than the Closing Date (which need only be true and correct in all material respects as of such date or time).

(b) The Company shall have performed and complied in all material respects with all covenants and agreements required by this Agreement to be performed or complied with by it at or prior to the Closing.

(c) The Investor shall have received (i) a certificate signed on behalf of the Company by a duly authorized officer certifying to the effect that the conditions set forth in Section 6.1(a) and (b) have been satisfied, (ii) the opinion of Jones Day, counsel to the Company, substantially in the form set forth in Annex A attached hereto, and (iii) an executed certificate of the Secretary or Assistant Secretary of the Company, substantially in the form set forth in Annex B attached hereto.

(d) There shall be no injunction, order or decree of any nature of any Governmental Entity in effect that restrains, prohibits or makes illegal the consummation of the transactions contemplated hereby.

(e) The Board shall have approved an initial Board Observer pursuant to Section 5.5.

(f) Since the date of this Agreement, there shall not have occurred any Material Adverse Effect that is continuing.

(g) Any applicable waiting periods shall have expired or been terminated, and any approvals required shall have been obtained, in each case relating to the consummation of the transactions contemplated hereby under the HSR Act.

(h) The Private Placement Shares shall have been approved for listing on the NYSE or such other national exchange on which the Common Stock is listed, subject to official notice of issuance.

Section 6.2 Conditions of the Company. The obligations of the Company to consummate the transactions contemplated hereby are subject to the satisfaction or written waiver (to the extent any such waiver is permitted by applicable law) by the Investor, on or prior to the Closing Date, of each of the following conditions precedent:

(a) (i) Each of the representations and warranties of the Investor contained in Article IV of this Agreement (other than Section 4.1 (Organization, Authority, Execution and Delivery)) shall be true and correct on and as of the Closing Date with the same effect as though such representations and warranties had been made on and as of the Closing Date, except for representations and warranties that speak as of a specific date or time other than the Closing Date (which need only be true and correct as of such date or time), except where the failure of such representations and warranties to be so true and correct, without giving effect to any qualification or limitation as to "materiality" or similar qualifier set forth therein, has not had, and would not reasonably be expected to have, individually or in the aggregate, a material adverse effect on the Investor's ability to consummate the transactions under this Agreement and (ii) each of the representations and warranties of the Investor contained in Section 4.1 (Organization, Authority, Execution and Delivery) of this Agreement shall be true and correct in all but de minimis respects on and as of the date hereof and on and as of the Closing Date with the same effect as though such representations and warranties had been made on and as of the Closing Date, except for representations and warranties that speak as of a specific date or time other than the Closing Date (which need only be true and correct as of such date or time).

(b) The Investor shall have performed and complied in all material respects with all covenants and agreements required by this Agreement to be performed or complied with by the Investor at or prior to the Closing.

(c) The Investor shall have paid the purchase price of the Private Placement Shares to be purchased by such Purchaser in full at the Closing by wire transfer of immediately available funds to an account designated in writing by the Company.

(d) There shall be no injunction, order or decree of any nature of any Governmental Entity in effect that restrains, prohibits or makes illegal the consummation of the transactions contemplated hereby.

(e) The (i) Investor shall have executed the Board Observer Agreement and (ii) Board Observer shall have executed the Acknowledgment and Agreement to be Bound in the form attached as Exhibit A to the Board Observer Agreement.

(f) Any applicable waiting periods shall have expired or been terminated, and any approvals required shall have been obtained, in each case relating to the consummation of the transactions contemplated hereby under the HSR Act.

ARTICLE VII

PREEMPTIVE RIGHTS

Section 7.1 Generally. During the six (6)-month period following the Closing, so long as the Investor Beneficially Owns at least 75% of the Private Placement Shares acquired by it at the Closing, if the Company proposes to make any offering of $100,000,000 or more of Common Stock or any options or other securities convertible into Common Stock (collectively, "**New Securities**") (other than (1) issuances of Common Stock as compensation to directors, officers, employees, consultants or other agents of the Company, (2) issuances of Common Stock pursuant to an employee stock option plan, management incentive plan, restricted stock plan, stock purchase plan, stock investment plan, dividend reinvestment plan or stock ownership plan or similar benefit plan, program or agreement, (3) issuances made as consideration for any acquisition (by sale, merger in which the Company is the surviving corporation, or otherwise) by the Company of equity in, or assets of, another Person, business unit, division or business and (4) pro rata issuances of Common Stock issued as a result of a stock split, stock dividend, spin-off, reclassification or reorganization or similar event, in each case of this clause (4), in which the Investor does not participate), the Investor shall be afforded the opportunity to acquire from the Company its Preemptive Rights Portion (as defined below) of such New Securities for the same price and on the same terms as that offered to the other purchasers of such New Securities; provided, that the Investor shall not be entitled to acquire any New Securities pursuant to this Section 7.1 to the extent the issuance of such New Securities to the Investor would require approval of the stockholders of the Company as a result of the Investor's status, if applicable, as an Affiliate of the Company or pursuant to the rules and listing standards of the NYSE until the Company obtains such approval, and the Company shall use reasonable best efforts to obtain such approval as promptly as practicable; provided, further, that upon receipt of any such required approval by the Company, the Company shall comply with its obligations under, and the Investor shall have the rights pursuant to, Section 7.3 in respect of any New Securities the Investor was entitled to acquire but restricted by operation of the preceding shareholder approval requirement.

Section 7.2 Calculation of Preemptive Rights Portion. Subject to the foregoing proviso in Section 7.1, the amount of New Securities that the Investor shall be entitled to purchase in the aggregate (the "**Preemptive Rights Portion**") shall be:

(a) if the price per share in the offering of the New Securities is less than $39.08, an amount equal to 50% of the total number of shares of New Securities actually issued; or

(b) if the price per share in the offering of the New Securities is equal to or greater than $39.08, an amount equal to the product of (1) the total number of shares of New Securities actually issued *multiplied by* (2) a fraction, the numerator of which is the number of shares of Common Stock (on an as-converted basis) held by the Investor, as of the date on which the Company gives the Investor written notice pursuant to Section 7.3, and the denominator of which is the aggregate number of shares of Common Stock (on an as-converted basis) outstanding as of such date.

Section 7.3 Preemptive Rights Notices and Procedures. If the Company proposes to offer New Securities, it shall give the Investor written notice of its intention, describing the anticipated price (or range of anticipated prices), anticipated amount of New Securities and other material terms and timing upon which the Company proposes to offer the same (including, in the case of a registered public offering and to the extent possible, a copy of the prospectus included in the Registration Statement filed with respect to such offering) at least ten (10) Business Days prior to such issuance (or, in the case of a registered public offering, at least ten (10) Business Days prior to the commencement of such registered public offering) (provided, that to the extent the terms of such offering cannot reasonably be provided ten (10) Business Days prior to such issuance, notice of such terms may be given as promptly as reasonably practicable but in any event prior to such issuance). The Company may provide such notice to the Investor on a confidential basis prior to public disclosure of such offering. Other than in the case of a registered public offering, the Investor may notify the Company in writing at any time on or prior to the second (2nd) Business Day immediately preceding the date of such issuance (or, if notice of all such terms has not been given prior to the second (2nd) Business Day immediately preceding the date of such issuance, at any time prior to such issuance) whether the Investor will exercise such preemptive rights and as to the amount of New Securities the Investor desires to purchase, up to the Preemptive Rights Portion calculated pursuant to Section 7.2, and the price (or range of prices) at which the Investor is willing to purchase New Securities. In the case of a registered public offering, the Investor shall notify the Company in writing at any time prior to the second (2nd) Business Day immediately preceding the date of commencement of such registered public offering (or, if notice of all such terms has not been given prior to the second (2nd) Business Day immediately preceding the date of commencement of such registered public offering, at any time prior to the date of commencement of such registered public offering) whether the Investor will exercise such preemptive rights and as to the amount of New Securities the Investor desires to purchase, up to the Preemptive Rights Portion calculated pursuant to Section 7.2, and the price (or range of prices) at which the Investor is willing to purchase New Securities. Such notice to the Company shall constitute a binding commitment by the Investor to purchase the amount of New Securities so specified at the price and other terms set forth in such notice to the Company. Subject to receipt of the requisite notice of such issuance by the Company, the failure of the Investor to respond prior to the time a response is required pursuant to this Section 7.3 shall be deemed to be a waiver of the Investor's preemptive rights under this Article VII only with respect to the offering described in the applicable notice.

Section 7.4 Purchase of New Securities. The Investor shall purchase the New Securities that it has elected to purchase under this Article VII concurrently with the related issuance of such New Securities by the Company (subject to the receipt of any required approvals); provided, that if such related issuance is prior to the twentieth (20th) Business Day following the date on which the Investor has notified the Company that it has elected to purchase New Securities pursuant to this Article VII, then the Investor shall purchase such New Securities within twenty (20) Business Days following the date of the related issuance. If the proposed issuance by the Company of Common Stock which gave rise to the exercise by the Investor of its preemptive rights pursuant to this Article VII shall be terminated or abandoned by the Company without the issuance of any New Securities, then the preemptive rights of the Investor pursuant to this Article VII shall also terminate as to such proposed issuance by the Company (but not any subsequent or future issuance), and any funds in respect thereof paid to the Company by the Investor in respect thereof shall be promptly refunded in full.

Section 7.5 Consideration Other than Cash. In the case of the offering of Common Stock for consideration in whole or in part other than cash, including securities acquired in exchange therefor (other than securities by their terms so exchangeable), the consideration other than cash shall be deemed to be the fair value thereof as reasonably determined by the Board; provided, however, that such fair value as determined by the Board shall not exceed the aggregate market price of the shares of Common Stock being offered as of the date the Board authorizes the offering of such shares of Common Stock.

Section 7.6 Miscellaneous. The election by the Investor to not exercise its preemptive rights under this Article VII in any one instance shall not affect its rights as to any subsequent proposed issuance. The Company and the Investor shall cooperate in good faith to facilitate the exercise of the Investor's rights pursuant to this Article VII, including securing any required approvals or consents.

ARTICLE VIII

REGISTRATION RIGHTS

Section 8.1 Shelf Registration Statement.

(a) (i) No later than the latest to occur of (A) sixty (60) days after the date hereof or (B) the Closing Date (such later date, the "**S-3 Shelf Filing Deadline**"), the Company shall file a Registration Statement on Form S-3 covering the resale of all of the Registrable Securities held by the Investor on a delayed or continuous basis (the "**Form S-3 Shelf**"), or (ii) no later than the latest to occur of (A) ninety (90) days after the date hereof or (B) the Closing Date (such later date, the "**S-1 Shelf Filing Deadline**" and, along with the S-3 Shelf Filing Deadline, each, a "**Filing Deadline**"), in the event that the Company is not eligible to file the Form S-3 Shelf as of or prior to the S-3 Shelf Filing Deadline, the Company shall file a Shelf Registration Statement on Form S-1 (a "**Form S-1 Shelf**" and, along with a Form S-3 Shelf, each a "**Shelf Registration Statement**").

(b) Subject to the terms of this Agreement, including any applicable Suspension Period, the Company shall use its commercially reasonable efforts to cause the Shelf Registration Statement to be declared effective under the Securities Act promptly after the filing thereof, but in the event of no "review" by the SEC, no later than the thirtieth (30th) calendar day following the applicable Filing Deadline, and shall use its reasonable efforts to keep such Shelf Registration Statement, or a successor Registration Statement thereto, continuously effective under the Securities Act until the date that all Registrable Securities covered by such Shelf Registration Statement have been disposed by the Investor or are no longer Registrable Securities; provided, that in no event shall the Company's obligation to keep such Shelf Registration Statement effective extend beyond the three-year anniversary of the date on which the Investor ceases to Beneficially Owns 75% or more of the Private Placement Shares acquired by it at the Closing. In the event the Company becomes ineligible to use the Form S-3 Shelf during the Shelf Period (as defined below), the Company shall file a Form S-1 Shelf not later than sixty (60) Business Days after the date the Company becomes so ineligible, and shall use its reasonable efforts to have such Shelf Registration Statement declared effective promptly (the period during which the Company shall use its reasonable efforts to keep the Shelf Registration Statement continuously effective under the

Securities Act in accordance with this Section 8.1 is referred to as the "**Shelf Period**"). In the event the Company files a Form S-1 Shelf (either prior to the S-1 Shelf Filing Deadline or during the Shelf Period) and thereafter becomes eligible to use a Form S-3 Shelf, the Company shall use its reasonable efforts to convert the Form S-1 Shelf to a Form S-3 Shelf promptly after the Company becomes so eligible.

(c) The Company shall notify the Investor by e-mail of the effectiveness of a Shelf Registration Statement on the same Business Day that the Company telephonically confirms effectiveness with the SEC. The Company shall file a final prospectus with the SEC to the extent required by Rule 424 under the Securities Act. The "Plan of Distribution" section of such Shelf Registration Statement shall provide for permitted means of disposition of Registrable Securities, including agented transactions, sales directly into the market, and purchases or sales by brokers.

Section 8.2 Piggyback Registrations.

(a) (i) If at any time the Company proposes to file a Registration Statement, other than a Shelf Registration Statement under Section 8.1, for an offering of securities for cash in connection with a public offering of Common Stock by the Company (excluding an offering relating solely to an employee benefit plan, dividend reinvestment plan or stock purchase plan, an offering relating to a transaction on Form S-4, a rights offering or an offering on any form of Registration Statement that does not permit secondary sales) (a "**Piggyback Registration Statement**"), the Company shall give prompt written notice (the "**Piggyback Notice**") to the Investor, to the extent it holds Registrable Securities (the "**Piggyback Eligible Holder**"), of the Company's intention to file a Piggyback Registration Statement reasonably in advance of (and in any event at least ten (10) Business Days before) the anticipated filing date of such Piggyback Registration Statement. The Piggyback Notice shall offer the Piggyback Eligible Holder the opportunity to include for registration in such Piggyback Registration Statement the number of Registrable Securities of the same class and series as those proposed to be registered as it may request, subject to Section 8.2(c) (a "**Piggyback Registration**").

(ii) Subject to Section 8.2(c), the Company shall use its commercially reasonable efforts to include in each such Piggyback Registration such Registrable Securities for which the Company has received written requests (each, a "**Piggyback Request**") from the Piggyback Eligible Holder within five (5) Business Days after receipt of the Piggyback Notice. If the Piggyback Eligible Holder decides not to include all of its Registrable Securities in any Piggyback Registration Statement thereafter filed by the Company, the Piggyback Eligible Holder shall nevertheless continue to have the right to include any Registrable Securities in any subsequent Piggyback Registration Statements or Registration Statements as may be filed by the Company with respect to offerings of Registrable Securities, all upon the terms and conditions set forth herein. The Company shall use its commercially reasonable efforts to effect the registration under the Securities Act of all Registrable Securities which the Company has been so requested to register pursuant to the Piggyback Requests, to the extent required to permit the disposition of the Registrable Securities so requested to be registered.

(b) (i) If at any time the Company proposes to sell securities that have been previously registered pursuant to a Shelf Registration Statement (a "**Company Shelf Registration Statement**") in a public offering for cash in connection with a public offering of Common Stock by the Company (a "**Company Shelf Takedown Public Offering**"), the Company shall give written notice (the "**Company Shelf Takedown Public Offering Notice**") to the Investor of such Company Shelf Takedown Public Offering at least five (5) Business Days before the anticipated pricing date of such Company Shelf Takedown Public Offering. The Company Shelf Takedown Public Offering Notice shall give the Investor the opportunity to include for offering in such Company Shelf Takedown Public Offering Registrable Securities of the same class and series as those proposed to be sold in such Company Shelf Takedown Public Offering at the Investor's request, but only if the Registrable Shares requested for inclusion are registered under an effective Shelf Registration Statement, as necessary to allow such Registrable Securities to be sold in such Company Shelf Takedown Public Offering.

(ii) Subject to Section 8.2(c), the Company shall use its commercially reasonable efforts to include in each such Company Shelf Takedown Public Offering such Registrable Securities for which the Company has received a written request (each, a "**Company Shelf Takedown Public Offering Request**") from the Investor within three (3) Business Days after receipt of the Company Shelf Takedown Public Offering Notice. If the Investor decides not to include all of its Registrable Securities in any Company Shelf Takedown Public Offering, the Investor shall nevertheless continue to have the right to include any Registrable Securities in any subsequent Company Shelf Takedown Public Offerings, all upon the terms and conditions set forth herein. The Company shall use its commercially reasonable efforts to include in the Company Shelf Takedown Public Offering all Registrable Securities which the Company has been so requested to include pursuant to the Company Shelf Takedown Public Offering Requests, to the extent required to permit the disposition of the Registrable Securities so requested to be registered, including to the extent so required, by filing and causing to become effective a post-effective amendment to the Company Shelf Registration Statement and any related prospectus supplement.

(c) If the Piggyback Registration in respect of which the Company gives notice pursuant to Section 8.2(a), or the Company Shelf Takedown Public Offering in respect of which the Company gives notice pursuant to Section 8.2(a)(ii), is an underwritten offering, and the managing underwriter or managing underwriters of such offering advise the Company and the Investor that, in their reasonable view, the amount of securities requested to be included in such registration or offering (including Registrable Securities requested by the Investor to be included in such registration or offering and any securities that the Company or any other Person proposes to be included that are not Registrable Securities) exceeds the Maximum Offering Size (which shall be within a price range acceptable to the Company), then the Company shall so advise the Investor, and shall include in such offering the number which can be so sold in the following order of priority, up to the Maximum Offering Size:

(i) first, the securities that the Company proposes to sell up to the Maximum Offering Size;

(ii) second, the Registrable Securities requested by the Investor to be included in such registration or offering; and

(iii) third, other securities of the Company requested to be included in such registration or offering by the holders thereof, allocated, if necessary for the offering not to exceed the Maximum Offering Size, pro rata among the respective holders thereof on the basis of the number of securities requested to be included therein by each such holder.

(d) (i) If the Piggyback Eligible Holder requests to be included in the Piggyback Registration, or the Investor requests to be included in a Company Shelf Takedown Public Offering, it must sell its Registrable Securities to the underwriters selected as provided in Section 8.2(f) on the same terms and conditions as apply to the Company. Promptly (and in any event within one (1) Business Day) following receipt of notification by the Company from the managing underwriter of a range of prices at which such Registrable Securities are likely to be sold, the Company shall so advise the Investor if it requests registration (or inclusion, as the case may be) in such offering of such price.

(ii) If the Investor disapproves of the terms of any such underwriting (including the price offered by the underwriter(s) in such offering), the Investor may elect to withdraw any or all of its Registrable Securities therefrom, without prejudice to the rights of the Investor to include Registrable Securities in any future Piggyback Registration (or Company Shelf Takedown Public Offering, as the case may be) or other Registration Statement, by written notice to the Company and the managing underwriter(s) delivered on or prior to the effective date of such Piggyback Registration Statement or Company Shelf Takedown Public Offering or, if later, prior to the date on which the pricing of the relevant offering is expected to occur. Any Registrable Securities withdrawn from such underwriting shall be excluded and withdrawn from the registration or offering.

(e) The Company shall have the right to terminate or withdraw any registration or offering initiated by it under this Section 8.2 prior to the effective date of such Registration Statement or pricing date of such offering, whether or not the Investor has elected to include Registrable Securities therein, without prejudice, however, to the right of the Investor immediately to request that such registration be effected as an offering under Section 8.1 to the extent permitted thereunder and subject to the terms set forth therein. The registration expenses of such withdrawn registration or offering shall be borne by the Company in accordance with Section 8.7 hereof.

(f) If a Piggyback Registration or Company Shelf Takedown Public Offering pursuant to this Section 8.2 involves an underwritten offering, the Company shall have the right, in consultation with the Investor, to (i) determine the plan of distribution, including the price at which the Registrable Securities are to be sold and the underwriting commissions, discounts and fees, and (ii) select the investment banker or bankers and managers to administer the offering, including the lead managing underwriter.

(g) No registration or offering effected under this Section 8.2 shall relieve the Company of its obligations to effect any registration of the offer and sale of Registrable Securities under Section 8.1 hereof, and no registration effected pursuant to this Section 8.2 shall be deemed to have been effected pursuant to Section 8.1 hereof.

Section 8.3 Required Suspension Period.

(a) Notwithstanding any other provision of this Agreement, the Company shall have the right but not the obligation to defer the filing of (but not the preparation of), or suspend the use by the Investor of, any Shelf Registration Statement for a period of up to forty-five (45) days:

(i) if an event occurs as a result of which the Shelf Registration Statement and any related prospectus as then supplemented would include any untrue statement of a material fact or omit to state any material fact necessary to make the statements therein, in the light of the circumstances under which they were made, at such time not misleading, or if it shall be necessary to amend the Shelf Registration Statement, file a new Registration Statement or supplement any related prospectus to comply with the Securities Act or the Exchange Act or the respective rules thereunder;

(ii) upon issuance by the SEC of a stop order suspending the effectiveness of any Shelf Registration Statement with respect to Registrable Securities or the initiation of Legal Proceedings with respect to such Shelf Registration Statement under Section 8(d) or 8(e) of the Securities Act;

(iii) if the Company believes that any such registration or offering (A) should not be undertaken because it would reasonably be expected to materially interfere with any material corporate development or plan of the Company or (B) would require the Company, under applicable securities Laws and other Laws, to make disclosure of MNPI that would not otherwise be required to be disclosed at that time and the Company believes in good faith that such disclosures at that time would not be in the Company's best interests; provided, that this exception (B) shall continue to apply only during the time that such MNPI has not been disclosed and remains material;

(iv) if the Company elects at such time to offer equity securities of the Company to fund a merger, third-party tender offer or other business combination, acquisition of assets or similar transaction; or

(v) if the Company is pursuing a primary underwritten offering of Common Stock pursuant to a Registration Statement (any such period contemplated by clauses (i) through (v) of this Section 8.3(a), a "**Suspension Period**");

(b) In no event shall the Company declare a Suspension Period more than four (4) times in any twelve (12)-month period or for more than an aggregate of seventy-five (75) days in any twelve (12)-month period. The Company shall give written notice to the Investor of its declaration of a Suspension Period and of the expiration of the relevant Suspension Period.

Section 8.4 Registration Procedures.

(a) Requirements. In connection with the Company's obligations under this Article VIII, the Company shall use its commercially reasonable efforts to effect such registration

and to permit the sale of such Registrable Securities in accordance with the intended method or methods of distribution thereof as expeditiously as reasonably practicable, and in connection therewith the Company shall:

(i) as promptly as practicable, prepare the required Shelf Registration Statement, including all exhibits and financial statements required under the Securities Act to be filed therewith, and prospectus, and, before filing a Shelf Registration Statement or prospectus or any amendments or supplements thereto, (x) furnish to the Investor copies of all documents prepared to be filed, which documents shall be subject to the review of the Investor and its counsel, (y) make such changes in such documents concerning the Investor prior to the filing thereof as the Investor, or its counsel, may reasonably request and (z) not file any Shelf Registration Statement or prospectus or amendments or supplements thereto to which the Investor, in such capacity, shall reasonably object;

(ii) prepare and file with the SEC such amendments and post-effective amendments to such Shelf Registration Statement and supplements to the prospectus as may be (x) reasonably requested by the Investor with respect to Registrable Securities covered by such Shelf Registration Statement, or (y) necessary to keep such Shelf Registration Statement effective for the period of time required by this Agreement, and comply with provisions of the applicable securities Laws with respect to the sale or other disposition of all securities covered by such Shelf Registration Statement during such period in accordance with the intended method or methods of disposition by the sellers thereof set forth in such Shelf Registration Statement;

(iii) notify the Investor and (if requested) confirm such notice in writing and provide copies of the relevant documents, as soon as reasonably practicable after notice thereof is received by the Company, (a) when such Shelf Registration Statement or any amendment thereto has been filed or becomes effective, and when the applicable prospectus or any amendment or supplement thereto has been filed, (b) of any written comments by the SEC, or any request by the SEC or other Governmental Entity for amendments or supplements to such Shelf Registration Statement or such prospectus, or for additional information (whether before or after the effective date of the Shelf Registration Statement) or any other correspondence with the SEC relating to, or which may affect, the registration, (c) of the issuance by the SEC of any stop order suspending the effectiveness of such Shelf Registration Statement or any Order by the SEC or any other regulatory authority preventing or suspending the use of any preliminary or final prospectus or the initiation or threatening of any proceedings for such purposes, and (d) of the receipt by the Company of any notification with respect to the suspension of the qualification of the Registrable Securities for offering or sale in any jurisdiction or the initiation or threatening of any proceeding for such purpose;

(iv) promptly notify the Investor when the Company becomes aware of the happening of any event as a result of which such Shelf Registration Statement or the prospectus included in such Shelf Registration Statement (as then in effect)

contains any untrue statement of a material fact or omits to state a material fact necessary to make the statements therein (in the case of such prospectus or any preliminary prospectus, in the light of the circumstances under which they were made) not misleading, when any issuer free writing prospectus (as defined in Rule 433 under the Securities Act) relating to an offer of the Registrable Securities includes information that may materially conflict with the information contained in such Shelf Registration Statement, or, if for any other reason it shall be necessary during such time period to amend or supplement such Shelf Registration Statement or prospectus in order to comply with the Securities Act and the rules and regulations thereunder and, as promptly as reasonably practicable thereafter, prepare and file with the SEC, and furnish without charge to the Investor, an amendment or supplement to such Shelf Registration Statement or prospectus, which shall correct such misstatement or omission or effect such compliance; and

(b) take all such other commercially reasonable actions as are necessary or advisable in order to expedite or facilitate the disposition of such Registrable Securities in accordance with the terms of this Agreement.

Section 8.5 Required Information. The Company may require the Investor to furnish to the Company such information regarding the distribution of such securities and such other information relating to the Investor and its ownership of Registrable Securities as the Company may from time to time reasonably request in writing (provided that such information shall be used only in connection with such registration) and the Company may exclude from such registration or sale the Investor's Registrable Securities if the Investor fails to furnish such information within a reasonable time after receiving such request. The Investor agrees to furnish such information to the Company and to cooperate with the Company as reasonably necessary to enable the Company to comply with the provisions of this Agreement.

Section 8.6 Confidentiality. Pending any required public disclosure by the Company and subject to applicable legal requirements and the terms of this Agreement, the Parties will maintain the confidentiality of details contained in all notices and other communications regarding a prospective sale of securities hereunder.

Section 8.7 Expenses. All expenses incurred in connection with any Shelf Registration Statement or registered offering covering Registrable Securities, including all registration and filing fees, printing expenses, the fees and expenses of the independent certified public accountants, the fees and expenses of the Company's legal counsel, transfer agent's fees, the expense of qualifying such Registrable Securities under state "Blue Sky" Laws, and, subject to the consent of the Company (not to be unreasonably withheld, conditioned or delayed) reasonable fees and expenses of one (1) firm of attorneys selected by the Investor Beneficially Owning at least a majority of the outstanding Registrable Securities, will be borne by the Company. However, underwriters', brokers' and dealers' discounts and commissions applicable to Registrable Securities sold for the account of the Investor (and any Taxes related thereto) will be borne by the Investor.

Section 8.8 Assignability of Registration Rights. The rights and obligations granted to the Investor in this Article VIII and the indemnification in Article IX shall

be automatically assigned to any transferee of Registrable Securities. To the extent Registrable Securities are transferred, any reference in this Article VIII or Article IX to "Investor" shall be treated as a reference to such transferee. Any transferee of Registrable Securities shall execute any joinder or other agreement or instrument that the Company reasonably requests in order to effectuate this Section 8.8.

ARTICLE IX

INDEMNIFICATION AND CONTRIBUTION

Section 9.1 Indemnification by the Company.

(a) Indemnification with Regard to Certain Securities Matters. In the event of any registration under the Securities Act by any Shelf Registration Statement pursuant to rights granted in this Agreement of Registrable Securities, or any offering made pursuant thereto, the Company will indemnify and hold harmless the Investor and its respective officers, directors, managers, employees, limited partners, general partners, equityholders, investment managers, management companies and Affiliates (in each case, in their capacities as such), and each underwriter of such securities and each other Person, if any, who Controls the Investor or such underwriter within the meaning of the Securities Act, against any losses, claims, damages, or liabilities (including reasonable legal fees and costs of court), joint or several, to which the Investor and its officers, directors, managers, employees, limited partners, general partners, equityholders, investment managers, management companies or Affiliates, or such underwriter or any such controlling Person may become subject under the Securities Act or otherwise, insofar as such losses, claims, damages, or liabilities (or any actions in respect thereof) arise out of or are based upon any untrue or alleged untrue statement of any material fact (i) contained, on its effective date, in any Shelf Registration Statement under which such securities were registered under the Securities Act or any amendment or supplement to any of the foregoing, or which arise out of or are based upon the omission or alleged omission to state a material fact required to be stated therein or necessary to make the statements therein (in the case of the prospectus or any preliminary prospectus forming a part of such Shelf Registration Statement, in the light of the circumstances under which they were made) not misleading or (ii) contained in any preliminary prospectus (if used prior to the filing of the final prospectus) or in the final prospectus (as amended or supplemented if the Company shall have filed with the SEC any amendment or supplement to the final prospectus) or any free writing prospectus, or which arise out of or are based upon the omission or alleged omission (if so used) to state a material fact required to be stated in such prospectus or necessary to make the statements in such prospectus not misleading; provided, however, that the Company shall not be liable to the Investor or its officers, directors, managers, employees, limited partners, general partners, equityholders, investment managers, management companies and Affiliates or an underwriter or any other Person who Controls the Investor or such underwriter in any such case if and to the extent that any such loss, claim, damage, or liability arises out of or is based upon an untrue statement or alleged untrue statement or omission or alleged omission made in such Shelf Registration Statement, such amendment or supplement or such prospectus, in reliance upon and in conformity with information furnished in writing to the Company by or on behalf of the Investor or such underwriter specifically for use in the preparation thereof.

(b) Indemnification with Regard to this Agreement. The Company will indemnify and hold harmless the Investor and its officers, directors, managers, employees, limited partners, general partners, equityholders, investment managers, management companies and Affiliates (in each case, in their capacities as such) and each other Person, if any, who Controls the Investor within the meaning of the Securities Act, against any losses, claims, damages, or liabilities (including reasonable legal fees and costs of court), arising out of a claim asserted by a third-party that the Investor and its officers, directors, managers, employees, limited partners, general partners, equityholders, investment managers, management companies or Affiliates, or any such controlling Person may incur or to which they may become subject arising out of or in connection with the breach of any of the representations, warranties or covenants of the Company set forth in this Agreement; provided, that the foregoing indemnity will not, as to any indemnified person, apply to the extent they are found by a final, non-appealable judgment of a court of competent jurisdiction to arise from the bad faith, willful misconduct or gross negligence of such indemnified person.

Section 9.2 Indemnification by Investor. The Investor will indemnify and hold harmless (in the same manner and to the same extent as set forth in Section 9.1(a)) the Company, its officers, directors, managers, employees, limited partners, general partners, equityholders, investment managers, management companies and Affiliates (in each case, in their capacities as such), and each other Person, if any, who Controls such the Company within the meaning of the Securities Act, against any losses, claims, damages, or liabilities (including reasonable legal fees and costs of court), joint or several, to which the Company and such officers, directors, managers, employees, limited partners, general partners, equityholders, investment managers, management companies or Affiliates or any such controlling Person may become subject under the Securities Act or otherwise, insofar as such losses, claims, damages, or liabilities (or any actions in respect thereof) arise out of or are based upon any untrue or alleged untrue statement of any material fact (a) contained, on its effective date, in any Shelf Registration Statement under which such securities were registered under the Securities Act or any amendment or supplement to any of the foregoing, or which arise out of or are based upon the omission or alleged omission to state a material fact required to be stated therein or necessary to make the statements therein (in the case of the prospectus or any preliminary prospectus forming a part of such Shelf Registration Statement, in the light of the circumstances under which they were made) not misleading or (b) contained in any preliminary prospectus (if used prior to the filing of the final prospectus) or in the final prospectus (as amended or supplemented if the Company shall have filed with the SEC any amendment or supplement to the final prospectus), or which arise out of or are based upon the omission or alleged omission (if so used) to state a material fact required to be stated in such prospectus or necessary to make the statements in such prospectus not misleading, if and to the extent such statement or omission was made in reliance upon and in conformity with information furnished in writing to the Company by or on behalf of the Investor specifically for use in the preparation thereof; provided, however, that the total amount to be indemnified by the Investor pursuant to this Section 9.2 shall be limited to the net proceeds (after deducting underwriters' discounts and commissions) received by the Investor in the offering to which such Shelf Registration Statement relates; provided, further, that the Investor shall not be liable in any case to the extent that prior to the filing of any such Shelf Registration Statement, prospectus or any amendment thereof or supplement thereto, the Investor has furnished in writing to the Company information expressly for use in, and within a reasonable period of time prior to the effectiveness of, such Shelf Registration Statement, prospectus or any amendment thereof or

supplement thereto which corrected or made not misleading information previously provided by the Investor to the Company.

Section 9.3 Indemnification Procedures. Promptly after receipt by an indemnified party of notice of the commencement of any action involving a claim referred to in Section 9.1 or Section 9.2, the indemnified party will, if a resulting claim is to be made or may be made against an indemnifying party, give written notice to the indemnifying party of the commencement of the action. The failure of any indemnified party to give notice shall not relieve the indemnifying party of its obligations in Section 9.1 or Section 9.2, as applicable, except to the extent, if any, that the indemnifying party is actually materially prejudiced by the failure to give notice and then only to such extent. If any such action is brought against an indemnified party, the indemnifying party will be entitled to participate in and to assume the defense of the action with counsel reasonably satisfactory to the indemnified party, and after notice from the indemnifying party to such indemnified party of its election to assume defense of the action, the indemnifying party will not be liable to such indemnified party for any legal or other expenses incurred by the latter in connection with the action's defense. An indemnified party shall have the right to employ separate counsel in any action or proceeding and participate in the defense thereof, but the fees and expenses of such counsel shall be at such indemnified party's expense unless (a) the employment of such counsel has been specifically authorized in writing by the indemnifying party, which authorization shall not be unreasonably withheld, (b) the indemnifying party has not assumed the defense and employed counsel reasonably satisfactory to the indemnified party within 30 days after notice of any such action or proceeding, or (c) the named parties to any such action or proceeding (including any impleaded parties) include the indemnified party and the indemnifying party and the indemnified party shall have been advised by such counsel that there may be one or more legal defenses available to the indemnified party that are different from or additional to those available to the indemnifying party (in which case the indemnifying party shall not have the right to assume the defense of such action or proceeding on behalf of the indemnified party), it being understood, however, that the indemnifying party shall not, in connection with any one such action or separate but substantially similar or related actions in the same jurisdiction arising out of the same general allegations or circumstances, be liable for the reasonable fees and expenses of more than one (1) separate firm of attorneys (in addition to one (1) local counsel for each jurisdiction, if necessary, in the good faith opinion of both counsel for the indemnifying party and counsel for the indemnified party in order to adequately represent the indemnified parties) for all indemnified parties with regard to all claims arising out of similar circumstances; and that all such fees and expenses shall be reimbursed as they are incurred upon written request and presentation of invoices. Whether or not a defense is assumed by the indemnifying party, the indemnifying party will not be subject to any liability for any settlement made without its consent. No indemnifying party will consent to entry of any judgment or enter into any settlement which (y) does not include as an unconditional term the giving by the claimant or plaintiff, to the indemnified party, of a release from all liability in respect of such claim or litigation or (z) involves the imposition of equitable remedies or the imposition of any non-financial obligations on the indemnified party.

Section 9.4 Contribution.

(a) If the indemnification required by Section 9.1 or Section 9.2, as applicable, from the indemnifying party is unavailable to or insufficient to indemnify and hold harmless an

indemnified party in respect of any indemnifiable losses, claims, damages, liabilities, or expenses as required by Section 9.1 or Section 9.2, as applicable, then the indemnifying party shall contribute to the amount paid or payable by the indemnified party as a result of such losses, claims, damages, liabilities, or expenses in such proportion as is appropriate to reflect (i) the relative benefit of the indemnifying and indemnified parties and (ii) if the allocation in clause (i) is not permitted by applicable Law, in such proportion as is appropriate to reflect the relative benefit referred to in clause (i) and also the relative fault of the indemnified and indemnifying parties, in connection with the actions which resulted in such losses, claims, damages, liabilities, or expenses, as well as any other relevant equitable considerations.

(b) In respect to contribution relating to matters requiring indemnification pursuant to Section 9.1(a) and Section 9.2:

(i) the relative fault of the indemnifying party and the indemnified party shall be determined by reference to, among other things, whether any action in question, including any untrue or alleged untrue statement of a material fact, has been made by, or relates to information supplied by, such indemnifying party or parties, and the parties' relative intent, knowledge, access to information, and opportunity to correct or prevent such action; provided, however, that the total amount to be contributed by the Investor pursuant to this Section 9.4(b) shall be limited to the net proceeds (after deducting underwriters' discounts and commissions) received by the Investor in the offering to which such Shelf Registration Statement relates; provided, further, that the Investor shall not be liable in any case to the extent that prior to the filing of any such Shelf Registration Statement, prospectus or any amendment thereof or supplement thereto, the Investor has furnished in writing to the Company information expressly for use in, and within a reasonable period of time prior to the effectiveness of, such Shelf Registration Statement, prospectus or any amendment thereof or supplement thereto which corrected or made not misleading information previously provided by the Investor to the Company;

(ii) notwithstanding the provisions of Section 9.4(b)(i), no indemnifying party shall be required to contribute any amount in excess of the amount by which the total price at which the securities were offered to the public by the indemnifying party exceeds the amount of any damages which the indemnifying party has otherwise been required to pay by reason of an untrue statement or omission; and

(iii) no Person guilty of fraudulent misrepresentation (within the meaning of Section 11(f) of the Securities Act) shall be entitled to contribution from any Person who was not guilty of such a fraudulent misrepresentation.

(c) The amount paid or payable by a party as a result of the losses, claims, damage, liabilities, and expenses referred to in this Section 9.4 shall be deemed to include any legal or other fees or expenses reasonably incurred by such party in connection with any investigation or proceeding.

(d) The Company and the Investor agree that it would not be just and equitable if contribution pursuant to this Section 9.4 were determined by pro rata allocation or by any other method of allocation which does not take account of the equitable considerations referred to in the prior provisions of this Section 9.4.

(e) For purposes of this Section 9.4, each Person who Controls the Investor or any underwriter thereof within the meaning of either the Securities Act or the Exchange Act and each officer, director and Affiliate of the Investor shall have the same rights to contribution as the Company, subject in each case to the applicable terms and conditions of this Section 9.4.

Section 9.5 Survival. The representations and warranties set forth in Section 3.1 through Section 3.6 and Section 3.13 shall survive the Closing indefinitely and the other representations and warranties contained in this Agreement shall survive the Closing for a period of twelve (12) months following the date hereof regardless of any investigation made by or on behalf of the Company or the Investor. The covenants made in this Agreement shall survive the Closing of the transactions described herein and remain operative and in full force and effect regardless of acceptance of any of the Private Placement Shares and payment therefor. All indemnification obligations of the Company and the Investor pursuant to this Agreement shall remain operative and in full force and effect unless such obligations are expressly terminated in a writing by the parties, regardless of any purported general termination of this Agreement.

ARTICLE X

TERMINATION

Section 10.1 Termination. This Agreement may be terminated at any time prior to the Closing:

(a) by the mutual written consent of the Company and the Investor;

(b) by the Investor (so long as the Investor is not then in material breach of any representation, warranty, covenant or agreement contained in this Agreement), if there has been a violation, breach or failure to perform by the Company of any representation, warranty, covenant or agreement contained in this Agreement which violation, breach or failure to perform by the Company would cause any condition set forth in Section 6.1 not to be satisfied and such (i) condition set forth in Section 6.1 is incapable of being satisfied by the Outside Date or (ii) violation, breach or failure to perform has not been cured on or prior to the earlier of (A) the date that is thirty (30) days from the date that the Company was notified by the Investor in writing of such violation, breach or failure to perform or (B) the day prior to the Outside Date;

(c) by the Company (so long as the Company is not then in material breach of any representation, warranty, covenant or agreement of the Company contained in this Agreement), if there has been a violation, breach or failure to perform by the Investor of any covenant, representation, warranty or agreement contained in this Agreement which violation, breach or failure to perform by the Investor would cause any condition set forth in Section 6.2 not to be satisfied and such (i) condition set forth in Section 6.2 is incapable of being satisfied by the Outside Date or (ii) violation, breach or failure to perform has not been cured on or prior to the

earlier of (A) the date that is thirty (30) days from the date that the Investor was notified by the Company in writing of such violation, breach or failure to perform or (B) the day prior to the Outside Date; or

(d) by either the Investor or the Company, if the Closing has not been consummated on or before May 31, 2022 (the "**Outside Date**"); provided, that the right to terminate this Agreement pursuant to this Section 10.1(d) will not be available to any Party whose breach of this Agreement has been the proximate cause of the failure of the Closing to occur by the Outside Date.

Section 10.2 Notice of Termination. If this Agreement is terminated pursuant to Section 10.1, written notice of such termination shall be given by the terminating Party to the other Party (setting forth a reasonably detailed description of the basis on which such party is terminating this Agreement).

Section 10.3 Effect of Termination. In the event of a termination of this Agreement pursuant to Section 10.1 by the Investor or the Company, this Agreement will become void and have no effect, without any liability or obligation on the part of the Investor or the Company (or any other Person); provided, that, notwithstanding the foregoing, (a) no such termination shall relieve any Party hereto of any liability for common law actual (and not constructive) fraud or willful and material breach by such Party of this Agreement and (b) the provisions of Section 5.1, this Section 10.3 and Article XI will survive any such termination of this Agreement.

ARTICLE XI

GENERAL PROVISIONS

Section 11.1 Notices. All notices and other communications in connection with this Agreement shall be in writing and shall be deemed given if delivered personally, sent via electronic facsimile or email (with confirmation), mailed by registered or certified mail (return receipt requested) or delivered by an express courier (with confirmation) to the Parties at the following addresses (or at such other address for a Party as may be specified by like notice):

(a) If to the Company:

FirstEnergy Corp.
76 South Main Street
Akron, OH 44308
Fax: [***]
Attention: Treasurer
Email: [***]

and

FirstEnergy Corp.
76 South Main Street
Akron, OH 44308
Fax: [***]
Attention: Legal Department
Email: [***]

with copies (which shall not constitute notice) to:

Jones Day
North Point
901 Lakeside Avenue
Cleveland, OH 44114
Fax: [***]
Attention: Andrew C. Thomas, Esq.
Email: [***]

(b) If to the Investor:

345 Park Avenue
New York, NY 10154
Attention: Legal Counsel – Blackstone Infrastructure Partners
Email: [***]

with copies (which shall not constitute notice) to:

Latham & Watkins LLP
1271 Avenue of the Americas
New York, NY 10020
Attention: Ravi Purohit, Esq.; David S. Allinson, Esq.
Email: [***]

Section 11.2 Assignment; Third-Party Beneficiaries. Other than as provided for in Section 8.8 hereof, neither this Agreement nor any of the rights, interests or obligations under this Agreement shall be assigned by any Party (whether by operation of Law or otherwise) without the prior written consent of the Company, and any purported assignment in violation of this Section 11.2 shall be void *ab initio*. Except with respect to the rights of third parties set forth in Article IX and Section 11.13, this Agreement (including the documents and instruments referred to in this Agreement) is not intended to and does not confer upon any Person any rights or remedies under this Agreement other than the Parties.

Section 11.3 Prior Negotiations; Entire Agreement. This Agreement (including the agreements attached as exhibits and schedules to and the documents and instruments referred to in this Agreement) constitutes the entire agreement of the Parties and supersedes all

prior agreements, arrangements or understandings, whether written or oral, among the Parties with respect to the subject matter of this Agreement.

Section 11.4 Governing Law; Venue; Waiver of Jury Trial. THIS AGREEMENT SHALL BE GOVERNED BY, AND CONSTRUED IN ACCORDANCE WITH, THE LAWS OF THE STATE OF NEW YORK, WITHOUT REGARD TO ANY CHOICE OF LAW PROVISIONS WHICH WOULD REQUIRE THE APPLICATION OF THE LAW OF ANY OTHER JURISDICTION. BY ITS EXECUTION AND DELIVERY OF THIS AGREEMENT, EACH PARTY IRREVOCABLY AND UNCONDITIONALLY AGREES FOR ITSELF THAT ANY LEGAL ACTION, SUIT, OR PROCEEDING AGAINST IT WITH RESPECT TO ANY MATTER ARISING UNDER OR ARISING OUT OF OR IN CONNECTION WITH THIS AGREEMENT OR FOR RECOGNITION OR ENFORCEMENT OF ANY JUDGMENT RENDERED IN ANY SUCH ACTION, SUIT, OR PROCEEDING, MAY BE BROUGHT IN THE COURTS OF THE STATE OF NEW YORK LOCATED IN THE CITY OF NEW YORK, BOROUGH OF MANHATTAN, OR OF THE UNITED STATES OF AMERICA FOR THE SOUTHERN DISTRICT OF NEW YORK, AND BY EXECUTING AND DELIVERING THIS AGREEMENT, EACH OF THE PARTIES IRREVOCABLY ACCEPTS AND SUBMITS ITSELF TO THE EXCLUSIVE JURISDICTION OF SUCH COURT, GENERALLY AND UNCONDITIONALLY, WITH RESPECT TO ANY SUCH ACTION, SUIT OR PROCEEDING. THE PARTIES HEREBY AGREE THAT MAILING OF PROCESS OR OTHER PAPERS IN CONNECTION WITH ANY SUCH ACTION OR PROCEEDING TO AN ADDRESS PROVIDED IN WRITING BY THE RECIPIENT OF SUCH MAILING, OR IN SUCH OTHER MANNER AS MAY BE PERMITTED BY LAW, SHALL BE VALID AND SUFFICIENT SERVICE THEREOF AND HEREBY WAIVE ANY OBJECTIONS TO SERVICE ACCOMPLISHED IN THE MANNER HEREIN PROVIDED. EACH PARTY HEREBY WAIVES, TO THE FULLEST EXTENT PERMITTED BY LAW, ANY RIGHT TO TRIAL BY JURY OF ANY CLAIM, DEMAND, ACTION, OR CAUSE OF ACTION (A) ARISING UNDER THIS AGREEMENT OR THE FINANCING, OR (B) IN ANY WAY CONNECTED WITH OR RELATED OR INCIDENTAL TO THE DEALINGS OF THE PARTIES IN RESPECT OF THIS AGREEMENT OR ANY OF THE TRANSACTIONS CONTEMPLATED HEREBY, IN EACH CASE, WHETHER NOW EXISTING OR HEREAFTER ARISING, AND WHETHER IN CONTRACT, TORT, EQUITY, OR OTHERWISE. EACH PARTY HEREBY AGREES AND CONSENTS THAT ANY SUCH CLAIM, DEMAND, ACTION, OR CAUSE OF ACTION SHALL BE DECIDED BY COURT TRIAL WITHOUT A JURY AND THAT THE PARTIES MAY FILE AN ORIGINAL COUNTERPART OF A COPY OF THIS AGREEMENT WITH ANY COURT AS WRITTEN EVIDENCE OF THE CONSENT OF THE PARTIES TO THE WAIVER OF THEIR RIGHT TO TRIAL BY JURY.

Section 11.5 Counterparts. This Agreement may be executed in any number of counterparts, all of which will be considered one and the same agreement and will become effective when counterparts have been signed by each of the Parties and delivered to each other Party (including via facsimile or other electronic transmission), it being understood that each Party need not sign the same counterpart.

Section 11.6 Waivers and Amendments; Rights Cumulative; Consent. This Agreement may be amended, restated, modified or changed only upon written consent by the

Company and the Investor. Any amendment, restatement, modification or change effected in accordance with this Section 11.6 shall be binding upon the Investor, each transferee or future holder of the Private Placement Shares, and the Company. No delay on the part of any Party in exercising any right, power or privilege pursuant to this Agreement will operate as a waiver thereof, nor will any waiver on the part of any Party of any right, power or privilege pursuant to this Agreement, nor will any single or partial exercise of any right, power or privilege pursuant to this Agreement, preclude any other or further exercise thereof or the exercise of any other right, power or privilege pursuant to this Agreement.

Section 11.7 Headings. The headings in this Agreement are for reference purposes only and will not in any way affect the meaning or interpretation of this Agreement.

Section 11.8 Specific Performance. Each of the Parties hereto agree that irreparable damage would occur if any provision of this Agreement were not performed in accordance with the terms hereof and that each of the Parties hereto shall be entitled to an injunction or injunctions without the necessity of posting a bond to prevent breaches of this Agreement or to enforce specifically the performance of the terms and provisions hereof, in addition to any other remedy to which they are entitled at law or in equity. Unless otherwise expressly stated in this Agreement, no right or remedy described or provided in this Agreement is intended to be exclusive or to preclude a Party hereto from pursuing other rights and remedies to the extent available under such agreement, herein, at law or in equity.

Section 11.9 Relationship Among Parties.

(a) Notwithstanding anything herein to the contrary, the duties and obligations of the Investor, on the one hand, and the Company, on the other hand, arising under this Agreement shall be several, not joint. No Party shall have any responsibility by virtue of this Agreement for any trading by any other entity. No prior history, pattern, or practice of sharing confidences among or between the Parties shall in any way affect or negate this Agreement. The Parties hereto acknowledge that this Agreement does not constitute an agreement, arrangement, or understanding with respect to acting together for the purpose of acquiring, holding, voting, or disposing of any equity securities of the Company. The Company acknowledge and the Investor confirms that it has independently participated in the negotiation of the transactions contemplated under this Agreement with the advice of counsel and advisors.

(b) It is understood and agreed that the Investor does not have any duty of trust or confidence in any form with the Company, or any of the Company's other stakeholders and, except as expressly provided in this Agreement, there are no agreements, commitments or undertakings by, among or between any of them with respect to the subject matter hereof.

Section 11.10 Tax Forms. If the Company (or its agent) determines in its reasonable discretion that it is necessary or appropriate to request Internal Revenue Service tax forms (including but not limited to Form W-9, W-8BEN, W-8BEN-E, W-8ECI, W-8IMY (and attachments thereto), or any successors thereto) ("**Tax Forms**") to determine its tax reporting and withholding obligations, if any, the Investor shall promptly provide, solely to the extent legally entitled to do so, such duly completed Tax Forms to the Company (or its agent), and the Company

(or its agent) shall be entitled to rely on such forms in determining its tax reporting and withholding obligations, if any.

Section 11.11 Expenses. All fees, costs and expenses incurred in connection with this Agreement and the transactions contemplated hereby, including accounting and legal fees and excluding any investment banking fees (collectively, "**Transaction Expenses**") shall be paid by the Party incurring such expenses, except that, upon consummation of the Closing, the Company shall reimburse the Investor for its reasonable and documented Transaction Expenses in an aggregate amount not to exceed $1,500,000.

Section 11.12 Letter Agreement. The Company and the Investor hereby agree that the letter agreement, dated as of October 13, 2021, between the Company and Blackstone Infrastructure Advisors L.L.C. shall, notwithstanding anything to the contrary therein, terminate in its entirety immediately and automatically, without any further action from any party thereto or any other Person, upon the execution of this Agreement, and that the parties thereto shall have no obligations or rights thereunder from and after such termination; provided, however, that such termination will not affect the liability of any party thereto for any prior breach of any provision of such letter agreement that occurred prior to such termination.

Section 11.13 Third-Party Beneficiary. The Company and the Investor hereby acknowledge and agree that the Placement Agents are third-party beneficiaries of the representations and warranties of the Company and the Investor contained in this Agreement.

Section 11.14 No Recourse. All Legal Proceedings, demands, disputes, cross claims, counterclaims or causes of action (whether in contract or tort, at Law or in equity, or otherwise) that may be based upon, arise out of or relate to this Agreement, the agreements contemplated hereby or the negotiation, execution or performance of this Agreement, may be made only against the Parties; provided, that nothing in this Section 11.14 shall limit, modify or otherwise impair any of the Company's rights or remedies under the Guaranty. No Person who is not a Party, including any past, present or future director, officer, employee, incorporator, member, manager, partner, equityholder, Affiliate, agent, attorney, financing source or representative of any Party hereto ("**Non-Party Affiliates**"), shall have any liability (whether in contract or in tort, at Law or in equity, or otherwise or based upon any theory that seeks to impose liability of an entity party against its owners or Affiliates) for any obligations, representations, warranties or liabilities arising under, in connection with or related to this Agreement or the transactions contemplated hereby or for any claim based on, in respect of, or by reason of this Agreement or the negotiation, execution or performance of this Agreement and, to the maximum extent permitted by Law, each Party irrevocably and unconditionally waives and releases all such liabilities, claims and obligations against any such Non-Party Affiliate; provided, that nothing in this Section 11.14 shall limit, modify or otherwise impair any of the Company's rights or remedies under the Guaranty. Without limiting the foregoing, to the maximum extent permitted by Law, (a) each Party hereby waives and releases any and all rights, claims, demands or causes of action that may otherwise be available at Law or in equity, or granted by statute, to avoid or disregard the entity form of a Party or otherwise impose liability of a Party on any Non-Party Affiliate, whether granted by statute or based on theories of equity, agency, control, instrumentality, alter ego, domination, sham, single business enterprise, piercing the veil, unfairness, undercapitalization or otherwise, and (b) each Party disclaims any reliance upon any Non-Party Affiliates with respect to the performance of this

Agreement or any representation or warranty made in, in connection with, or as an inducement to this Agreement; provided, that nothing in this Section 11.14 shall limit, modify or otherwise impair any of the Company's rights or remedies under the Guaranty. Non-Party Affiliates are expressly intended as third-party beneficiaries of this Section 11.14.

[*Signature pages follow*.]

IN WITNESS WHEREOF, the undersigned Parties have duly executed this Agreement as of the date first above written.

FIRSTENERGY CORP.

By: /s/ Steven R. Staub
Name: Steven R. Staub
Title: Vice President and Treasurer

[*Signature page to Common Stock Purchase Agreement*]

BIP SECURITIES II-B L.P.

BY: BIP HOLDINGS MANAGER L.L.C., ITS GENERAL PARTNER

By: /s/ Sean Klimczak
Name: Sean Klimczak
Title: Senior Managing Director

[*Signature page to Common Stock Purchase Agreement*]

ANNEX A

Form of Legal Opinion

ANNEX B

Form of Secretary's Certificate

ANNEX C

Confidentiality Agreement

ANNEX D

Board Observer Agreement

ANNEX E

Guaranty

Exhibit 5(a)

JONES DAY

NORTH POINT • 901 LAKESIDE AVENUE • CLEVELAND, OHIO 44114.1190

Telephone: +1.216.586.3939 • Facsimile: 1.216.579.0212 •JONESDAY.COM

December 13, 2021

FirstEnergy Corp
76 South Main Street
Akron, Ohio 44308

Re: Registration Statement on Form S-3 Filed by FirstEnergy Corp.

Ladies and Gentlemen:

We have acted as counsel for FirstEnergy Corp., an Ohio corporation (the "Company"), in connection with the registration for resale from time to time by a certain stockholder of the Company, of up to 25,588,535 shares (the "Securities") of the Company's common stock, par value $0.10 per share, as contemplated by the Company's Registration Statement on Form S-3 to which this opinion is filed as an exhibit (the "Registration Statement"). The Securities may be offered and sold from time to time pursuant to Rule 415 under the Securities Act of 1933 (the "Securities Act").

In connection with the opinion expressed herein, we have examined such documents, records and matters of law as we have deemed relevant or necessary for purposes of such opinion. Based on the foregoing, and subject to the further assumptions, qualifications and limitations set forth herein, we are of the opinion that the Securities have been validly issued and are fully paid and nonassessable.

The opinion expressed herein is limited to the laws of the State of Ohio, as currently in effect, and we express no opinion as to the effect of the laws of any other jurisdiction on the opinion expressed herein.

We hereby consent to the filing of this opinion as Exhibit 5(a) to the Registration Statement and to the reference to us under the caption "Legal Matters" in the prospectus constituting a part of the Registration Statement. In giving such consent, we do not thereby admit that we are included in the category of persons whose consent is required under Section 7 of the Securities Act or the rules and regulations of the Securities and Exchange Commission promulgated thereunder.

Very truly yours,

/s/ Jones Day

Exhibit 23 (a)

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We hereby consent to the incorporation by reference in this Registration Statement on Form S-3 of FirstEnergy Corp. of our report dated February 18, 2021 relating to the financial statements and the effectiveness of internal control over financial reporting, which appears in FirstEnergy Corp.'s Annual Report on Form 10-K for the year ended December 31, 2020. We also consent to the reference to us under the heading "Experts" in such Registration Statement.

/s/ PricewaterhouseCoopers LLP
Cleveland, Ohio
December 13, 2021

Exhibit 24(a)

REGISTRATION STATEMENT ON FORM S-3

POWER OF ATTORNEY

KNOW ALL BY THESE PRESENTS, that each of the undersigned directors and officers of FirstEnergy Corp., an Ohio corporation (the "Corporation"), hereby constitutes and appoints Steven E. Strah, President and Chief Executive Officer, K. Jon Taylor, Senior Vice President and Chief Financial Officer, Hyun Park, Senior Vice President and Chief Legal Officer, and Mary M. Swann, Corporate Secretary and Associate General Counsel, and each of them, as the true and lawful attorney-in-fact or attorneys-in-fact, with full power of substitution and resubstitution, for each of the undersigned and in the name, place and stead of each of the undersigned, to sign and file with the Securities and Exchange Commission under the Securities Act of 1933 (the "Securities Act") one or more Registration Statements on Form S-3 relating to the registration of common shares of the Corporation for the benefit of certain shareholders of the Corporation, with any and all amendments, supplements and exhibits thereto, including pre-effective and post-effective amendments or supplements and Registration Statements filed pursuant to Rule 462(b) of the Securities Act, with full power and authority to do and perform any and all acts and things whatsoever required, necessary or desirable to be done in the premises, hereby ratifying and approving the act of said attorneys and any of them and any such substitute.

This Power of Attorney may be executed in multiple counterparts, each of which shall be deemed an original with respect to the person executing it.

Executed as of this 13th day of December, 2021.

/s/ Steven E. Strah
Steven E. Strah
President and Chief Executive Officer and Director
(Principal Executive Officer)

/s/ K. Jon Taylor
K. Jon Taylor
Senior Vice President and Chief Financial Officer
(Principal Financial Officer)

/s/ Jason J. Lisowski
Jason J. Lisowski
Vice President, Controller and Chief Accounting Officer
(Principal Accounting Officer)

/s/ Donald T. Misheff
Donald T. Misheff
Director

/s/ Michael J. Anderson
Michael J. Anderson
Director

/s/ Steven J. Demetriou
Steven J. Demetriou
Director

/s/ Lisa Winston Hicks
Lisa Winston Hicks
Director

/s/ Julia L. Johnson
Julia L. Johnson
Director

/s/ Paul Kaleta
Paul Kaleta
Director

/s/ Jesse A. Lynn
Jesse A. Lynn
Director

/s/ Thomas N. Mitchell
Thomas N. Mitchell
Director

/s/ James F. O'Neil III
James F. O'Neil III
Director

/s/ Christopher D. Pappas
Christopher D. Pappas
Director

/s/ Luis A. Reyes
Luis A. Reyes
Director

/s/ John W. Somerhalder II
John W. Somerhalder II
Director

/s/ Andrew Teno
Andrew Teno
Director

/s/ Leslie M. Turner
Leslie M. Turner
Director

/s/ Melvin D. Williams
Melvin D. Williams
Director

As filed with the Securities and Exchange Commission on December 9, 2021

Registration No. 333-

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM S-3
REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933

FirstEnergy Corp.

(Exact name of registrant as specified in its charter)

Ohio	**34-1843785**
(State or other jurisdiction of incorporation or organization)	**(I.R.S. Employer Identification Number)**

76 South Main Street
Akron, Ohio 44308
(800) 736-3402
(Address, including zip code, and telephone number, including area code, of registrant's principal executive offices)

Hyun Park
Senior Vice President and Chief Legal Officer
FirstEnergy Corp.
76 South Main Street
Akron, Ohio 44308
(330) 384-5580
(Name, address, including zip code, and telephone number, including area code, of agent for service)

With a copy to:

Andrew C. Thomas
Jones Day
901 Lakeside Avenue
Cleveland, Ohio 44114
(216) 586-3939

Approximate date of commencement of proposed sale to the public: From time to time after the effective date of this Registration Statement.

If the only securities being registered on this Form are being offered pursuant to dividend or interest reinvestment plans, please check the following box. ☐

If any of the securities being registered on this Form are to be offered on a delayed or continuous basis pursuant to Rule 415 under the Securities Act of 1933, other than securities offered only in connection with dividend or interest reinvestment plans, check the following box. ☒

If this Form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. ☐

If this Form is a post-effective amendment filed pursuant to Rule 462(c) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. ☐

If this Form is a registration statement pursuant to General Instruction I.D. or a post-effective amendment thereto that shall become effective upon filing with the Commission pursuant to Rule 462(e) under the Securities Act, check the following box. ☒

If this Form is a post-effective amendment to a registration statement filed pursuant to General Instruction I.D. filed to register additional securities or additional classes of securities pursuant to Rule 413(b) under the Securities Act, check the following box. ☐

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company, or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company" and "emerging growth company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer ☒	Accelerated filer ☐
Non-accelerated filer ☐	Smaller reporting company ☐
	Emerging growth company ☐

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 7(a)(2)(B) of the Securities Act. ☐

CALCULATION OF REGISTRATION FEE

Title of Each Class of Securities to be Registered	Amount to be Registered[(1)]	Proposed Maximum Offering Price per Share[(2)]	Proposed Maximum Aggregate Offering Price[(2)]	Amount of Registration Fee
Common stock, $0.10 par value per share	4,000,000	$38.33	$153,320,000	$14,212.77

(1) Pursuant to Rule 416 under the Securities Act of 1933, the shares of common stock being registered hereunder include such indeterminate number of shares as may be issuable as a result of stock splits, stock dividends or similar transactions.

(2) Estimated solely for the purpose of calculating the registration fee and is based on the average of the high and low prices of the common stock of $38.33 per share as of December 2, 2021 as reported on the New York Stock Exchange, pursuant to Rule 457(c) under the Securities Act of 1933.

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PROSPECTUS

FirstEnergy Corp.
Stock Investment Plan

4,000,000 Shares of Common Stock

The FirstEnergy Corp. Stock Investment Plan, which we refer to as the Plan, provides a way for registered stockholders of FirstEnergy Corp. and employees of FirstEnergy Corp. and its subsidiaries to purchase shares of our common stock. See Question 4 under "Description of the Plan." Registered stockholders or employees who opt to participate in the Plan may:

- Reinvest all or a portion of cash dividends paid on our common stock that is registered in their names, as well as any of our common stock credited to their Plan accounts, to purchase shares of our common stock.
- Make an investment in our common stock with optional cash investments, subject to the terms of the Plan, of at least $25 per payment or $10 per pay period for employees who elect to use payroll deductions to make cash investments. Cash investments are limited to a maximum of $100,000 per calendar year, per participant.
- Receive certificates for whole shares of our common stock credited to their Plan accounts upon request.
- Deposit certificates representing shares of our common stock into the Plan for safekeeping.
- Sell shares of our common stock credited to their Plan accounts through the Plan.

Cash dividends on our common stock and cash investments under the Plan will be used to purchase shares of our common stock, which, at our option, either will be newly issued or treasury shares purchased by American Stock Transfer & Trust Company, LLC, which we refer to as AST or the Administrator of the Plan, from us or will be purchased on behalf of Plan participants in the open market or in privately negotiated transactions by an independent agent, which we refer to as the Independent Agent, appointed by AST. See Questions 2 and 13 under "Description of the Plan." The price of newly issued or treasury shares acquired under the Plan will be the average of the high and low prices of our common stock as reported on the report of New York Stock Exchange Composite Transactions for the investment date. The price of shares purchased in the open market or in privately negotiated transactions under the Plan will be the weighted average price paid by AST for the shares over the purchase period. See Question 13 under "Description of the Plan." In such cases, the purchase price will include a transaction fee to cover the administrative costs and, if shares are purchased in the open market or in privately negotiated transactions, the fees of AST for its services in executing those purchases. As of the date of this prospectus, we intend that shares to be purchased for participants under the Plan will be newly issued or, if available, treasury shares, and the transaction fee is not to exceed $0.09 per share, but we may change the source of shares at any time without notice to you, subject to legal restrictions on how often we change the source of shares. See Question 13 under "Description of the Plan."

Fees payable by a Plan participant will be added to the purchase price for shares purchased, and deducted from the selling price for shares sold, under the Plan. See Questions 15 and 23 under "Description of the Plan."

This prospectus describes the provisions of the Plan and should be retained by participants for future reference. Our common stock is listed on the New York Stock Exchange, which we refer to as the NYSE, under the symbol "FE." On December 8, 2021, the last reported sale price of our common stock on the NYSE was $39.40 per share.

Investing in our common stock involves risks. Please read carefully the section titled "Risk Factors" beginning on page 5 of this prospectus.

Neither the Securities and Exchange Commission nor any state securities commission has approved or disapproved of these securities or passed upon the adequacy or accuracy of this prospectus. Any representation to the contrary is a criminal offense.

The date of this prospectus is December 9, 2021.

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We are responsible for the information contained and incorporated by reference in this prospectus, in any accompanying prospectus supplement, and in any related free writing prospectus we prepare or authorize. We have not authorized anyone to give you any other information, and we take no responsibility for any other information that others may give you. If you are in a jurisdiction where offers to sell, or solicitations of offers to purchase, the securities offered by this document are unlawful, or if you are a person to whom it is unlawful to direct these types of activities, then the offer presented in this document does not extend to you. The information contained in this document speaks only as of the date of this document, unless the information specifically indicates that another date applies.

ABOUT THIS PROSPECTUS

This prospectus is part of a registration statement that we have filed with the Securities and Exchange Commission, which we refer to as the SEC, relating to the shares of our common stock to be offered and sold pursuant to the Plan. This prospectus, which does not include all of the information in the registration statement, provides you with a general description of the Plan and the securities offered under the Plan. The registration statement containing this prospectus, including exhibits to the registration statement, provides additional information about us, the Plan, and the securities offered. The registration statement can be read at the SEC website set forth under the heading "Where You Can Find More Information."

In this prospectus, unless the context indicates otherwise, the words "FirstEnergy," "the company," "we," "our," "ours" and "us" refer to FirstEnergy Corp. and its consolidated subsidiaries.

CAUTIONARY NOTE REGARDING FORWARD-LOOKING STATEMENTS

This prospectus and the information incorporated by reference herein include forward-looking statements within the meaning of the Private Securities Litigation Reform Act of 1995 based on information currently available to management. Such statements are subject to certain risks and uncertainties and readers are cautioned not to place undue reliance on these forward-looking statements. These statements include declarations regarding management's intents, beliefs and current expectations. These statements typically contain, but are not limited to, the terms "anticipate," "potential," "expect," "forecast," "target," "will," "intend," "believe," "project," "estimate," "plan," and similar words. Forward-looking statements involve estimates, assumptions, known and unknown risks, uncertainties and other factors that may cause actual results, performance or achievements to be materially different from any future results, performance or achievements expressed or implied by such forward-looking statements, which may include the following:

- the potential liabilities, increased costs and unanticipated developments resulting from governmental investigations and agreements, including those associated with compliance with or failure to comply with the Deferred Prosecution Agreement entered into on July 21, 2021 with the U.S. Attorney's Office for the Southern District of Ohio;
- the risks and uncertainties associated with government investigations regarding House Bill 6, as passed by Ohio's 133rd General Assembly, and related matters, including potential adverse impacts on federal or state regulatory matters, including, but not limited to, matters relating to rates;
- the potential of non-compliance with debt covenants in our credit facilities;
- the risks and uncertainties associated with litigation, arbitration, mediation and similar proceedings;
- legislative and regulatory developments, including, but not limited to, matters related to rates, compliance and enforcement activity, including the final approval by the Public Utilities Commission of Ohio, or the PUCO, of the Unanimous Stipulation and Recommendation filed by the Company and eleven other parties with the PUCO on November 1, 2021;
- the ability to accomplish or realize anticipated benefits from our FE Forward initiative and our other strategic and financial goals, including, but not limited to, maintaining financial flexibility, overcoming current uncertainties and challenges associated with the ongoing government investigations, executing our transmission and distribution investment plans, greenhouse gas reduction goals, controlling costs, improving our credit metrics, growing earnings, and strengthening our balance sheet, including the ability to complete the transactions contemplated by the agreements announced on November 8, 2021, governing the sale of a minority interest in FirstEnergy Transmission, LLC and the common stock issuance on the anticipated terms and timing or at all, including the receipt of regulatory approvals;
- economic and weather conditions affecting future operating results, such as a recession, significant weather events and other natural disasters, and associated regulatory events or actions in response to such conditions;
- mitigating exposure for remedial activities associated with retired and formerly owned electric generation assets;
- the ability to access the public securities and other capital and credit markets in accordance with our financial plans, the cost of such capital and overall condition of the capital and credit markets affecting us, including the increasing number of financial institutions evaluating the impact of climate change on their investment decisions;
- the extent and duration of the novel coronavirus, or COVID-19, pandemic and the impacts to our business, operations and financial condition resulting from the outbreak of COVID-19, including, but not limited to, disruption of businesses in our territories and governmental and regulatory responses to the pandemic;

- the effectiveness of our pandemic and business continuity plans, the precautionary measures we are taking on behalf of our customers, contractors and employees, our customers' ability to make their utility payment and the potential for supply-chain disruptions;
- actions that may be taken by credit rating agencies that could negatively affect either our access to or terms of financing or our financial condition and liquidity;
- changes in assumptions regarding economic conditions within our territories, the reliability of our transmission and distribution system, or the availability of capital or other resources supporting identified transmission and distribution investment opportunities;
- changes in customers' demand for power, including, but not limited to, the impact of climate change or energy efficiency and peak demand reduction mandates;
- changes in national and regional economic conditions, including inflationary pressure, affecting us and/or our customers and those vendors with which we do business;
- the risks associated with cyber-attacks and other disruptions to our, or our vendors', information technology system, which may compromise our operations, and data security breaches of sensitive data, intellectual property and proprietary or personally identifiable information;
- the ability to comply with applicable reliability standards and energy efficiency and peak demand reduction mandates;
- changes to environmental laws and regulations, including, but not limited to, those related to climate change;
- changing market conditions affecting the measurement of certain liabilities and the value of assets held in our pension trusts, or causing us to make contributions sooner, or in amounts that are larger, than currently anticipated;
- labor disruptions by our unionized workforce;
- changes to significant accounting policies;
- any changes in tax laws or regulations, or adverse tax audit results or rulings; and
- the risks and other factors discussed from time to time in our SEC filings, and other similar factors.

Dividends declared from time to time on FirstEnergy Corp.'s common stock and outstanding preferred stock, if any, during any period may in the aggregate vary from prior periods due to circumstances considered by FirstEnergy Corp.'s Board of Directors, or the Board, at the time of the actual declarations. A security rating is not a recommendation to buy or hold securities and is subject to revision or withdrawal at any time by the assigning rating agency. Each rating should be evaluated independently of any other rating.

These forward-looking statements are also qualified by, and should be read in conjunction with the other cautionary statements and risks that are included in our filings with the SEC, including, but not limited to, the most recent Annual Report on Form 10-K and any subsequent Quarterly Reports on Form 10-Q. The foregoing review of factors also should not be construed as exhaustive. New factors emerge from time to time, and it is not possible for management to predict all such factors, nor assess the impact of any such factor on our business or the extent to which any factor, or combination of factors, may cause results to differ materially from those contained in any forward-looking statements. We expressly disclaim any current intention to update, except as required by law, any forward-looking statements contained herein or in the information incorporated by reference as a result of new information, future events or otherwise.

THE COMPANY

We are an Ohio corporation, and our principal executive offices are located at 76 South Main Street, Akron, Ohio 44308. Our telephone number is (800) 736-3402 and our Internet website is www.firstenergycorp.com. Information contained on or available through our website, other than the reports we file pursuant to the Securities Exchange Act of 1934, as amended, or the Exchange Act, that are incorporated by reference in this prospectus, does not constitute a part of this prospectus. See “Where You Can Find More Information.”

RISK FACTORS

Investing in our securities involves risks. Before purchasing any securities offered, you should carefully consider the risk factors that are incorporated by reference herein from the section captioned “Risk Factors” in our most recent Annual Report on Form 10-K and subsequent Quarterly Reports on Form 10-Q as applicable, together with all of the other information included in this prospectus and any prospectus supplement and any other information that we have incorporated by reference, including annual, quarterly and other reports filed with the SEC subsequent to the date hereof. Any of these risks, as well as other risks and uncertainties, could harm or otherwise impact our financial condition, results of operations or cash flows. See also “Cautionary Note Regarding Forward-Looking Statements” in this prospectus.

DESCRIPTION OF THE PLAN

The following questions and answers describe the terms and conditions of the Plan. You should keep this prospectus for future reference.

Purpose

1. Q. What is the purpose of the Plan?

   A. The purpose of the Plan is to provide registered stockholders of FirstEnergy Corp. and employees of FirstEnergy Corp. and its subsidiaries a way to purchase shares of our common stock. Purchases can be made by investing cash when permissible and/or reinvesting cash dividends.

Administration

2. Q. Who administers the Plan?

   A. AST administers the Plan. This includes keeping the Plan records and serving as custodian for shares held in the Plan. If FirstEnergy elects to meet the purchase requirements of participants through sales of newly issued or, if available, treasury shares, as is our intended practice as of the date of this prospectus, AST is responsible for purchasing our common stock from us for participants' Plan accounts. If FirstEnergy elects to meet the purchase requirements of participants through purchases of shares of our common stock in the open market or in privately negotiated transactions, funds for investment will be deposited promptly into an escrow account for the benefit of Plan participants and the Independent Agent appointed by AST will then act on behalf of participants in buying shares. The Independent Agent will also act on behalf of participants in selling shares.

   The Independent Agent is not an affiliate of FirstEnergy or AST. None of FirstEnergy, any affiliate of FirstEnergy, AST or any participant will exercise any direct or indirect control or influence over (a) the times when, or the prices at which, the Independent Agent purchases or sells shares for the Plan, (b) the amount of the securities to be purchased or sold, (c) the manner in which the securities are to be purchased or sold, or (d) the selection of a broker or dealer (other than the Independent Agent, itself) through which the purchase may be executed. FirstEnergy will not change more than once in any three-month period the source of the shares under the Plan.

   FirstEnergy reserves the right to interpret and regulate the Plan as deemed necessary or desirable. FirstEnergy, AST and the Independent Agent will not be liable for any act done in good faith or for any omission in good faith to act, including, without limitation, any claim of liability arising out of failure to close a participant's account upon the participant's death prior to receipt of written notice of such death, or with respect to the prices at which shares of our common stock are purchased or sold for the participant's account and the times when such purchases and sales are made, or with respect to any loss or fluctuation in the market value after the purchase or sale of such shares. However, FirstEnergy, AST and the Independent Agent shall not be relieved from any liability imposed under any federal, state or other applicable securities law that cannot be waived.

3. Q. Who should I contact with questions concerning the Plan?

   A. You may call AST toll-free at (800) 736-3402 between the hours of 8:00 a.m. - 8:00 p.m. Eastern Time, Monday through Friday, or visit AST's website at www.astfinancial.com. You also may write AST at the following addresses:

For inquiries you may write:

FirstEnergy Corp.
c/o American Stock Transfer & Trust Company, LLC
6201 15th Avenue
Brooklyn, New York 11219
Attention: Stockholder Relations Department

For transaction processing you may write:

FirstEnergy Corp.
c/o American Stock Transfer & Trust Company, LLC
Attention: FirstEnergy Corp.
P. O. Box 2016
New York, NY 10272-2016

Participation

4. Q. Who is eligible to participate in the Plan?

A. All registered stockholders of FirstEnergy Corp. and employees of FirstEnergy Corp. and its subsidiaries are eligible to participate. Regulations in certain countries may limit or prohibit participation in this type of plan. Accordingly, persons residing outside of the United States who wish to participate in the Plan should first determine whether they are subject to any governmental regulation prohibiting their participation. FirstEnergy reserves the right to restrict or terminate participation in the Plan if we believe such participation may be contrary to the general intent of the Plan or in violation of applicable law.

5. Q. How do I enroll in the Plan?

A. **Stockholders** — Registered stockholders can enroll by completing and signing a Stock Investment Plan Enrollment Form available from AST by calling (800) 736-3402 or online at www.astfinancial.com and mailing it to the transaction processing address listed in Question 3. You also may enroll online at www.astfinancial.com. You need to know your AST 10-digit account number and your tax identification number to gain access to your account.

Employees — Employees of FirstEnergy Corp. and its subsidiaries can enroll by completing and signing a Stock Investment Plan Enrollment Form available from AST by calling (800) 736-3402 or online at www.astfinancial.com and mailing it to the transaction processing address listed in Question 3. If voluntary payroll deductions are not desired, such form must be accompanied by a check or an authorization of monthly automatic electronic cash investments for direct debit from your checking or savings account. For the protection of participants, AST discourages sending endorsed second-party checks and no longer accepts cash or money orders. Checks must be drawn on a U.S. bank and be payable in U.S. funds.

If voluntary payroll deductions are desired, an employee may enroll or commence payroll deductions by signing and completing a Stock Investment Plan Payroll Deduction Authorization and Stock Investment Plan Enrollment Form available on the FirstEnergy employee portal and return the form to the Corporate Department.

Enrollment by participants that are employees, affiliates, executive officers (within the meaning of Rule 3b-7 promulgated under the Securities Exchange Act of 1934, which we refer to as the Exchange Act), as well as officers (within the meaning of Section 16 of the Exchange Act), who we refer to as Section 16 officers, of FirstEnergy must be made in compliance with FirstEnergy's Insider Trading Policy, which, among other things, provides that such participants may not trade in shares of our common stock if in possession of material, non-public information about FirstEnergy.

Beneficial Owners (how to become a registered stockholder) — If you are the beneficial owner of shares of our common stock that are held in record name by a broker or nominee and you wish to participate in the Plan, you must become a stockholder of record by having at least one share of our common stock transferred to your name. Neither FirstEnergy nor AST is responsible for any fees that may be charged by any broker or bank as a result of becoming a registered stockholder.

6. Q. What dividend payment options are provided under the Plan and how can I change how my dividends are paid?

A. The Plan provides complete flexibility in regard to how dividends are paid. You are asked to provide payment instructions by completing both Parts (A) and (B) of the "Dividend Reinvestment and Payment Instructions" section of the Stock Investment Plan Enrollment Form. Part (A) contains payment instructions for shares that are held by you in certificate form. Part (B) contains payment instructions for shares that are held by AST in an account for you. Dividend payment options are as follows:

- **Reinvest dividends on all shares** — All dividends are reinvested to purchase shares of our common stock.
- **Pay cash dividends on all shares** — All dividends are paid in cash.
- **Pay cash dividends on portion of shares** — You may elect to have a portion of dividends paid in cash and reinvest the remaining dividends to purchase shares of our common stock by selecting the number of shares, the percentage, or the dollar amount of dividends to be paid in cash. If you choose this option, under the Economic Emergency Stabilization Act, which became law in 2008, you must reinvest at least 10% of your dividend distribution each dividend period.

If you elect to receive all or a portion of your dividends in cash, your cash dividends may be deposited directly into your checking, savings or credit union account at any financial institution that accepts electronic direct deposits. Receiving your payments by direct deposit ensures that the funds will be deposited into your bank account on the payment date. If you are interested in direct deposit of dividends, you should complete the appropriate section on the Stock Investment Plan Enrollment Form or call AST, or visit AST online at www.astfinancial.com for a Direct Dividend Deposit Authorization Agreement.

You may change how your dividends are paid at any time by completing a new Stock Investment Plan Enrollment Form.

7. Q. When must my Stock Investment Plan Enrollment Form be received by AST?

A. For dividends to be reinvested, your Stock Investment Plan Enrollment Form must be received by AST on or before the record date for the dividend payment; otherwise, reinvestment of dividends will start with the next succeeding dividend payment. The dividend record and payment dates for common stock dividends, which must be declared by our board of directors, are expected to be as follows:

Record Dates — Fifth business day of February, May, August, November

Payment Dates — March 1, June 1, September 1, December 1

For initial cash investments, a properly completed Stock Investment Plan Enrollment Form and the initial cash payment must be received by AST prior to a cash investment date, which is expected to be the first day of each month. Otherwise, the investment will be made on the next succeeding cash investment date. See Question 11 for additional information.

Dividends declared from time to time on our common stock during any period may, in the aggregate, vary from prior periods due to circumstances considered by our board of directors at the time of the

actual declarations. FirstEnergy can provide no assurance regarding the timing or amount of any such dividends or whether funds will be legally available to pay dividends at any given time or that, if funds are available, our board of directors will declare a dividend.

Dividend Reinvestment

8. Q. What is meant by dividend reinvestment?

A If you elect to reinvest all or a portion of your cash dividends, AST will take those cash dividends and purchase shares of our common stock for you. The amount reinvested will be reduced by (1) any amount that is required to be withheld under any applicable tax or other statutes and (2) applicable transaction fees. See "— Purchases" below for more detailed information.

Cash Investments

9. Q. Who is eligible to make cash investments?

A. All persons and entities that are eligible to participate in the Plan are eligible to make cash investments. See Question 4 for Plan eligibility requirements.

Purchases of shares by participants that are employees, affiliates, executive officers (within the meaning of Rule 3b-7 promulgated under the Exchange Act) and Section 16 officers of FirstEnergy must be made in compliance with FirstEnergy's Insider Trading Policy, which, among other things, provides that such participants may not trade in shares of our common stock if in possession of material, non-public information about FirstEnergy.

10. Q. What are the minimum and maximum cash investments?

A. The minimum cash investment is $25 per payment; however, for employees who elect to use payroll deduction to make cash investments, the minimum deduction is $10 per pay period.

The maximum amount of cash investments is $100,000 per calendar year, per participant.

11. Q. How do I make a cash investment or change a cash investment?

A. If you are a registered stockholder or employee but not a current Plan participant, you must enclose a check with, or sign up for monthly automatic electronic cash investments for direct debit from your checking or savings account through, your Stock Investment Plan Enrollment Form, or you may choose to set up an account online at www.astfinancial.com by clicking on "Invest online" and then following the prompts.

If you are a current Plan participant, you can make a cash investment by sending a check or by signing up for automatic electronic cash investments for direct debit from your checking or savings account, as discussed below. When sending a check, you should attach a Transaction Request Form, which is attached to your Plan account statements. You may also send a check without a Transaction Request Form; however, your stock registration or tax identification number should be included on your check for account identification purposes, along with a cover letter requesting that the check be used to purchase our common stock.

If you are a current Plan participant and an employee, you may authorize automatic cash investments by completing a Stock Investment Plan Payroll Deduction Authorization and Stock Investment Plan Enrollment Form available on the FirstEnergy employee portal and return the form to the Corporate Department.

All checks should be made payable to "American Stock Transfer & Trust Company, LLC" and sent to FirstEnergy Corp., c/o American Stock Transfer & Trust Company, LLC, P.O. Box 2016, New York, NY 10272-2016 Attn.: Plan Administration Department. For the protection of participants, AST discourages sending endorsed second-party checks and no longer accepts cash or money orders. Checks must be drawn on a U.S. bank and be payable in U.S. funds.

You may authorize monthly automatic electronic cash investments by completing the appropriate section on the Stock Investment Plan Enrollment Form, which is available from AST by calling (800) 736-3402 or online at www.astfinancial.com. This enables you to make regular investments, if you choose, without writing and mailing checks. If you authorize automatic electronic cash investments, funds will be withdrawn from your bank or credit union account on or about the 25th day of each month and will be invested on the next investment date following the withdrawal. Your bank, savings association or credit union must be a member of the National Automated Clearinghouse Association.

You may change the amount automatically withdrawn or the financial institution at any time by completing a new Stock Investment Plan Enrollment Form, and you may stop automatic electronic cash investments by notifying the Plan Administration Department in writing at FirstEnergy Corp., c/o American Stock Transfer & Trust Company, LLC, P.O. Box 2016, New York, NY 10272-2016, Attn: Plan Administration Department. Employees may change the amount of any automatic payroll deduction by completing a new Stock Investment Plan Payroll Deduction Authorization and Stock Investment Plan Enrollment Form available on the FirstEnergy employee portal and returning the form to the Corporate Department. Employees may stop automatic payroll deductions at any time by notifying the Corporate Department.

Cash investments, pending purchase of our common stock through the Plan, will be credited to your Plan account. No interest will be paid to you on cash held for investment. You may request the return of a cash investment upon written request received by AST at FirstEnergy Corp., c/o American Stock Transfer & Trust Company, LLC, P.O. Box 2016, New York, NY 10272-2016, Attn: Plan Administration Department, not later than 48 hours prior to the applicable investment date.

If your check or direct debit is returned as unpaid, AST will debit the uninvested cash payment from your account. If, however, the investment has been made, then AST, through the Independent Agent, will sell the shares that have been purchased to satisfy the return check or direct debit. If the sale of the shares purchased is not sufficient to satisfy the return check, then additional shares will be sold from your account. Additionally, shares may be sold from your account to satisfy any return check fees.

Investment Dates

12. Q. When are the investment dates for Plan purchases?

A. Investment dates for reinvested dividends are the dividend payment dates. Payment dates for common stock dividends are expected to be March 1, June 1, September 1, and December 1. Investment dates for cash investments are expected to be the first day of each month. A cash investment must be received by AST by the business day before the investment date in order to be invested on such investment date. Otherwise, the cash investment will be held by AST and invested on the next investment date.

In order to receive dividends on shares of our common stock purchased with a cash investment through the Plan, the shares must be purchased on an investment date prior to the dividend record date and must settle by or on the record date. Record dates for common stock dividends are expected to be the fifth business day of February, May, August, and November.

Purchases

13. Q. What is the price of shares purchased under the Plan?

A. Reinvested dividends and cash investments will be used to purchase shares of our common stock, which, at our option, will be either newly issued or treasury shares purchased by AST from us or will

be purchased on behalf of Plan participants in the open market or in privately negotiated transactions by AST through the Independent Agent. The determination of the source of shares of our common stock to be used for purchases under the Plan will be made at our discretion. In this regard, we will receive all of the proceeds resulting from the sale of newly issued or treasury shares under the Plan, excluding any transaction fees. However, in certain circumstances, shares of our common stock purchased for participants under the Plan may be purchased in the open market or in privately negotiated transactions. As of the date of this prospectus, we intend that shares of our common stock purchased for participants under the Plan will be newly issued or, if available, treasury shares purchased by AST from us. We may change the source of the shares of our common stock to be used for purchases under the Plan at any time without notice to you. We will not change more than once in any three-month period the source of the shares under the Plan.

When shares to be purchased are satisfied by newly issued or treasury shares purchased by AST from us, the price will be the average of the high and low prices of our common stock, as reported on the report of New York Stock Exchange Composite Transactions for the investment date (or the next preceding day on which our common stock is traded on the NYSE, if it is not traded on the investment date), plus a transaction fee that is not to exceed $0.09 per share as of the date of this prospectus.

When shares are purchased in the open market or in privately negotiated transactions, the purchase price per share will be the weighted average price of the aggregated shares purchased by AST during the purchase period, plus a transaction fee that is not to exceed $0.09 per share as of the date of this prospectus. The purchase period may begin no more than three business days before the investment date, and should be completed no more than ten days after the investment date, although it could be longer. The length of the purchase period is affected by the amount of funds to be invested, the availability of shares in the open market or in privately negotiated transactions, and market conditions. Purchases of shares pursuant to cash payments will be completed within 35 days after receipt of cash payments, or else the cash payment will be returned to the Plan participant. AST will combine the funds of all participants for the purpose of executing purchase transactions.

For open market purchases, if shares cannot be purchased with respect to an investment date due to the inability to purchase shares during the purchase period, or if any purchase is deemed to be otherwise inadvisable by AST, FirstEnergy and/or the Independent Agent, AST will pay or return, as the case may be, without interest, dividends and cash investments that otherwise would have been invested by issuing checks to the affected participants.

14. Q. How many shares of common stock will be purchased?

A. The number of shares (including any fraction of a share) of our common stock purchased for you will be determined by dividing the total amount of the cash dividend and/or cash investment to be invested for you on the investment date by the purchase price. All shares purchased under the Plan are held by AST and credited to your Plan account until such time as you request the withdrawal of shares from your Plan account. Because only the Independent Agent may direct the time or price thereof, when shares are purchased in the open market or in privately negotiated transactions, neither we nor AST can exercise, directly or indirectly, control or influence over the number of shares to be purchased in the open market or in privately negotiated transactions.

15. Q. Do I incur any fees for shares purchased under the Plan?

A. Yes. There is a transaction fee for each share purchased to cover any applicable brokerage commissions and administrative costs of the Plan. This transaction fee is not to exceed $0.09 per share as of the date of this prospectus; however, there is currently no maximum amount set for the Plan’s fees. Plan participants will receive advance written notice if there is a need to charge a transaction fee of greater than $0.09 per share due to increased administrative costs or broker commissions, as applicable.

Safekeeping Option for Common Stock Certificates

16. Q. What is the purpose and advantages of the safekeeping option?

A. The purpose of the Plan's safekeeping option is to enable you to deposit any common stock certificates into the Plan for safekeeping. The certificates are canceled, and the shares are credited to your Plan account. The shares are shown on dividend checks and/or Plan account statements and otherwise treated in the same manner as shares purchased through the Plan.

Benefits of the Plan's safekeeping option include:

- You do not have to worry or bear the cost of protecting stock certificates or replacing certificates due to loss, theft or destruction.
- You can request that a certificate for whole shares be issued at no cost to you at any time.
- Because shares held in safekeeping are treated in the same manner as shares purchased through the Plan, you may sell them conveniently through the Plan.

17. Q. How do I use the safekeeping option?

A. At the time of Plan enrollment, you may take advantage of the safekeeping option by sending your certificate(s), unsigned, to FirstEnergy Corp., c/o American Stock Transfer & Trust Company, LLC, P.O. Box 2016, New York, NY 10272-2016, Attn: Plan Administration Department with a Stock Investment Plan Enrollment Form. Or, at any time after enrollment, you may send your certificate(s), unsigned, to the address above with a signed letter of instruction requesting that AST hold the shares in safekeeping and stating whether the dividends for shares being sent are to be reinvested or paid in cash.

Sales, Certificate Withdrawals, Transfers and Closing Plan Accounts

18. Q. How do I receive a certificate for, or sell a portion of, my Plan shares?

A. To receive a certificate for, or to sell a portion of, the shares credited to your Plan account, you must notify AST of the number of whole shares to be issued in certificate form or to be sold. You can choose to process your request either online at www.astfinancial.com, by calling (800) 736-3402 and using the Voice Response System, or by mail at FirstEnergy Corp., c/o American Stock Transfer & Trust Company, LLC, P.O. Box 2016, New York, NY 10272-2016, Attn: Plan Administration Department.

19. Q. How do I close my Plan account?

A. You may close your Plan account at any time. To close a Plan account, you must notify AST and provide instructions as to whether a certificate is to be issued, the shares are to be sold, or both. If both, the number of whole shares for which a certificate is to be issued must be specified so that the remainder of the shares can be sold. When requested to issue a certificate only, or if no instructions are provided, AST will issue a certificate for all whole shares credited to the account and a check for the value of any fraction of a share. The price of the shares sold, including any fractional shares, will be the weighted average price of the aggregated shares sold by the Independent Agent or broker, less a transaction fee not to exceed $0.09 per share as of the date of this prospectus.

20. Q. How long does it take to withdraw certificates or close my Plan account?

A. It normally takes less than three business days from the time AST receives a request for an account to be closed or a certificate to be issued. If your request to terminate your Plan account is received more than three business days prior to any dividend payment date, then that dividend will be paid to you in cash. If your request is received less than three business days prior to a dividend payment date, then that dividend will be reinvested. However, all subsequent dividends will be paid out in

cash on all balances. Upon request, AST can issue a certificate for whole shares and sell the fractional shares or sell all whole and fractional shares in your Plan account and then close your account by issuing another certificate for or selling the additional shares purchased after the shares are credited to your Plan account.

The Plan does not provide for the automatic issuance of certificates after a purchase, and certificates for fractional shares will not be issued under any circumstances. Certificates representing Plan shares will be issued in the name in which your account is registered.

21. Q. May a participant transfer all or a part of the participant's shares held in the Plan to another person?

A. You may transfer ownership of all or part of your shares held in the Plan through gift, private sale or otherwise by mailing to the Administrator of the Plan at the address in Question 3 a properly executed stock assignment, along with a letter with specific instructions regarding the transfer. Requests for transfer of shares held in the Plan are subject to the same requirements as the transfer of common stock certificates, including the requirement of a medallion signature guarantee on the stock assignment. The Administrator of the Plan will provide you with the appropriate forms upon request. If any common stock certificates bearing a restrictive legend are contained in your Plan account, the Administrator of the Plan will comply with the provisions of such restrictive legend before effecting a sale or transfer of such restricted shares.

22. Q. Once a Plan Participant requests to sell Plan shares, when will the Plan shares be sold and at what price?

A. Participants' requests to sell Plan shares will be aggregated and sold as often as daily, but at least weekly, depending on the volume. You may process a request online at www.astfinancial.com, by calling (800) 736-3402 and using the Voice Response System or through the mail by sending your request to the transaction processing address in Question 3. AST will place a market order with the Independent Agent or broker designated by AST, who will sell the shares as soon as practicable. None of FirstEnergy, AST or any participant will have any authority or power to direct the time or price at which shares may be sold. Typically, the shares are sold through the exchange on which our common stock is traded. Depending on the number of shares to be sold and current trading volume, sale transactions may be completed in multiple transactions and over the course of more than one day. All sales are subject to market conditions, system availability, restrictions and other factors. The actual sale date, time or price received for any shares sold through the Plan cannot be guaranteed.

The price of the shares sold will be the weighted average price of the aggregated shares sold by the Independent Agent or designated broker, less a transaction fee not to exceed $0.09 per share as of the date of this prospectus. A check for sale of the shares, less the transaction fee, generally will be mailed to the participant three business days after the shares are sold.

Sales of shares by participants that are employees, affiliates, executive officers (within the meaning of Rule 3b-7 promulgated under the Exchange Act) and Section 16 officers of FirstEnergy must be made in compliance with FirstEnergy's Insider Trading Policy, which, among other things, provides that such participants may not trade in shares of our common stock if in possession of material, non-public information about FirstEnergy.

23. Q. Will I incur any fees for shares sold under the Plan?

A. Yes. There is a transaction fee for each share sold to cover brokerage commissions and administrative costs of the Plan. This transaction fee is not to exceed $0.09 per share as of the date of this prospectus; however, there is currently no maximum amount set for the Plan's fees. Plan participants will receive advance written notice if there is a need to charge a transaction fee of greater than $0.09 per share due to increased administrative costs or broker commissions.

Plan Account Statements

24. Q. Will I receive Plan account statements?

A. If you reinvest some or all of your dividends, you will receive a Plan account statement as soon as practicable after each dividend payment date. You also will receive a Plan account statement as soon as practicable after any investment date that you invest cash. The Administrator of the Plan will also send you a Plan account statement after any transfer, sale or withdrawal of Plan shares. Plan account statements provide participants with records of their purchases and sales and other important information and should be retained for tax purposes.

If you receive a dividend check for some or all of your dividends, you will receive account information on the stub attached to the check.

In addition to periodic Plan account statements, a Plan account history report is available at any time online at www.astfinancial.com. You need to know your AST 10-digit account number to gain access to your account. Once you have accessed your account online you can click on “Account Holdings” and then “Dividend Reinvestment/ESPP History” to access your Plan account history report.

Tax Consequences

25. Q. What are the U.S. federal income tax consequences of participation in the Plan?

A. The following is a summary of certain U.S. federal income tax consequences regarding the Plan and is provided solely as general guidance. This summary is not a complete description of all of the tax consequences that may be relevant to you in light of your particular circumstances (including the Medicare surtax on net investment income) or if you are a type of investor who is subject to special treatment under U.S. federal income tax laws (including, without limitation, insurance companies, partnerships, tax-exempt organizations, broker dealers, foreign corporations, and persons who are not citizens or residents of the United States). This summary is based on current tax law and may be affected by changes in tax laws and regulations. **YOU ARE ADVISED TO CONSULT YOUR OWN TAX ADVISOR WITH RESPECT TO THE TAX CONSEQUENCES OF PARTICIPATING IN THE PLAN (INCLUDING THE EFFECT OF U.S. FEDERAL, STATE, LOCAL AND FOREIGN TAX LAWS AND ANY APPLICABLE U.S. TAX WITHHOLDING LAWS).**

Distributions paid by FirstEnergy will be treated as dividend income to you to the extent paid out of our current and accumulated earnings and profits, as determined for

U.S. federal income tax purposes. To the extent that such distributions exceed our current and accumulated earnings and profits, the excess will constitute a return of capital that is applied against, and will reduce, your tax basis in our stock, but not below zero, and then will be treated as gain from the sale of such stock. In general, the amount of distributions paid by FirstEnergy that are treated as dividends will be includable in your income and reportable through a Form 1099-DIV even if reinvested under the Plan. When your dividends are reinvested to acquire shares (including any fractional share) directly from FirstEnergy, you will be treated as having received on the dividend payment date a taxable dividend in an amount equal to the fair market value of our common stock purchased for your account under the Plan. When your dividends are reinvested to acquire shares (including any fractional share) purchased in open market or in privately negotiated transactions, you will be treated as having received a taxable dividend equal to the amount of cash dividends used to make those purchases, including the amount equal to any transaction fees or commissions funded by such cash dividends. If after the date of this prospectus FirstEnergy chooses to fund the amount of the transaction fees or commissions for its participants, you will be treated as having received an additional taxable dividend in an amount equal to such transaction fees or commissions.

FirstEnergy will report to you for U.S. federal income tax purposes the dividends to be credited to your account. Such information will also be furnished to the Internal Revenue Service to the extent required by law.

The tax basis of shares acquired through the reinvestment of dividends pursuant to the Plan generally will equal the amount of distributions you are treated as receiving, as described above. The tax basis of shares purchased with optional cash investments will be equal to the purchase price of those shares. The tax basis of shares purchased in the open market or in privately negotiated transactions to satisfy Plan requirements will be increased by the amount of any transaction fees or commissions paid by FirstEnergy with respect to such purchases on your behalf. As of the date of this prospectus, FirstEnergy does not intend to fund the transaction fees or commissions for its participants. The holding period for shares acquired under the Plan (including any fractional share) generally will begin on the day after the date on which the shares are purchased and credited to your Plan account, regardless of the source of purchase. Consequently, shares of our common stock acquired at different times will have different holding periods.

You will not realize any taxable income when you receive certificates for whole shares of our common stock credited to your accounts, either upon a request for a certificate or upon withdrawal from or termination of the Plan. You will generally, however, realize capital gain or loss when whole shares acquired under the Plan are sold or exchanged either by you or by the Administrator of the Plan, on your behalf. You also realize capital gain or loss when you receive cash payments from the sale of any fractional share upon withdrawal from or termination of the Plan. Such gain or loss on the sale of whole or fractional shares will be long-term or short-term depending on the holding period of the shares. The amount of any such capital gain or loss will be the difference between your amount realized from the sale of the shares and your adjusted basis in such shares. Failure to certify your taxpayer identification number on a properly completed IRS Form W-9 may result in backup withholding being applied to reduce proceeds from sale or at the time of withdrawal from or termination of the Plan.

Other Information

26. Q. What happens if FirstEnergy Corp. distributes common stock as a stock dividend or in connection with a stock split?

A. Any shares of our common stock distributed by FirstEnergy Corp. as a stock dividend or in connection with a stock split on shares credited to your Plan account or in book-entry form or on shares you hold in certificated form will be credited to your Plan account. Transaction processing may either be curtailed or suspended until the completion of any stock dividend, stock split or similar corporate action.

27. Q. If FirstEnergy Corp. conducts a rights offering, how will the rights on Plan shares be handled?

A. Rights on shares held by you in certificated form and on any shares, both whole and fractional, credited to your Plan account or in book-entry form will be mailed directly to you in the same manner as to stockholders not participating in the Plan.

28. Q. How will shares I hold in the Plan be voted at meetings of stockholders?

A. You will receive or have electronic access to our proxy materials, including a proxy card, which will enable you to vote both shares credited to your Plan account and shares held by you in certificated form.

29. Q. Can shares credited to my Plan account be pledged?

A. No. Shares credited to your Plan account may not be pledged. If you wish to pledge such shares you must withdraw such shares from your Plan account.

30. Q. Who bears the risk of investment decisions?

A. Neither FirstEnergy nor AST will provide any advice, make any recommendations or offer any opinion with respect to whether or not you should purchase or sell shares under or otherwise participate in the Plan. You must make independent investment decisions based on your own judgment and research. By participating in the Plan, you accept the risks as well as the benefits of the Plan, including the risk of loss on your investment.

Additionally, FirstEnergy, AST and the Independent Agent will not be liable for any act done in good faith or for any omission in good faith to act, including, without limitation, any claim of liability arising out of failure to close a participant's account upon the participant's death prior to receipt of written notice of such death, or with respect to the prices at which shares of our common stock are purchased or sold for the participant's account and the times when such purchases and sales are made, or with respect to any loss or fluctuation in the market value after the purchase or sale of such shares. However, FirstEnergy, AST and the Independent Agent will not be relieved from any liability imposed under any federal, state or other applicable securities law that cannot be waived. FirstEnergy and AST will not be liable for any claims(s) made more than 30 days after any instruction to purchase or sell shares was given.

31. Q. Who bears the risk of market price fluctuations affecting the value of Plan shares?

A. Each individual participant in the Plan bears the risk of market price fluctuations affecting the value of Plan shares. FirstEnergy cannot assure you of a profit or protect you against a loss on any shares you hold, purchase or sell under the Plan. Additionally, the price of our common stock may fluctuate between the time the purchase and/or sale request is received and the time the purchase or sale is completed. AST will not be liable for any claim arising out of failure to purchase or sell on a certain date or at a specific price. None of FirstEnergy, AST or any of their affiliates will provide any investment recommendations or investment advice with respect to transactions made through the Plan. This risk should be evaluated by the participant and is a risk that is borne solely by the participant. You should carefully read and evaluate the risk factors included in FirstEnergy's reports and other information that FirstEnergy files with the SEC. See "Risk Factors."

32. Q. What happens if my account balance falls below one full share?

A. AST reserves the right to close any account if the share balance falls below one full share. You will receive a check for the sale of the fractional share less a service fee, which is not to exceed $0.09 per share as of the date of this prospectus.

33. Q. Can my participation in the Plan be terminated?

A. Yes. After mailing written notice to you, your participation in the Plan may be terminated for any reason, including if your ownership interest is less than one full share. If your participation has been terminated, you will receive (1) a certificate for any or all of the whole shares of our common stock credited to your account, (2) any uninvested dividend or cash investment credited to your account and (3) a check for the cash value of any fraction of a share of our common stock credited to your account. The cash value for such fraction of a share sold will be the weighted average price of the aggregated fractions of shares sold by the Independent Agent or designated broker, less a transaction fee not to exceed $0.09 per share as of the date of this prospectus.

34. Q. May the Plan be changed, suspended or discontinued?

A. FirstEnergy reserves the right, for any reason, to modify, suspend or terminate any provision of the Plan, or the Plan as a whole, at any time. All participants will receive notice of any such modification, suspension or termination. Typically, notice will be provided prior to the effectiveness of the applicable modification, suspension or termination. However, notices of suspension or termination caused by the inability to purchase or inadvisability of purchasing shares may be given retrospectively. If the Plan is suspended, FirstEnergy may, for any reason, reinstate the Plan at any

time. Notice will be given to participants of the reinstatement, and such notice may be given retrospectively.

Upon any termination of the Plan by us, you will receive (1) a certificate for all of the whole shares of our common stock credited to your account, (2) any uninvested dividend or cash investment credited to your account and (3) a check for the cash value of any fraction of a share of our common stock credited to your account. The cash value for such fraction of a share sold will be the weighted average price of the aggregated shares sold by the Independent Agent or designated broker, less a transaction fee, which is not to exceed $0.09 per share as of the date of this prospectus.

If you have questions concerning the Plan or FirstEnergy, please call AST at (800) 736-3402.

USE OF PROCEEDS

We will receive proceeds from the sale of our common stock pursuant to the Plan only to the extent that those sales are of newly issued or treasury shares of our common stock purchased by AST from us, excluding any transaction fees. We will not receive any proceeds from open market purchases or purchases in privately negotiated transactions. As of the date of this prospectus, we intend that shares of our common stock purchased for participants under the Plan will be newly issued or, if available, treasury shares purchased by AST from us. The proceeds from the sale pursuant to the Plan of any newly issued or treasury stock will be used to meet working capital and capital expenditure requirements and for other corporate purposes. As of the date of this prospectus, we are unable to estimate the amount of proceeds.

DESCRIPTION OF COMMON STOCK AND PREFERRED STOCK

Certain provisions of our Amended and Restated Articles of Incorporation, which we refer to as our Articles of Incorporation, and Second Amended and Restated Code of Regulations, which we refer to as our Code of Regulations, are summarized or referred to below. The summaries may not contain all of the information that may be important to you, do not relate to or give effect to the provisions of statutory or common law, and are qualified in their entirety by express reference to our Articles of Incorporation and Code of Regulations.

We are authorized by our Articles of Incorporation to issue 700,000,000 shares of common stock, $0.10 par value per share. We are also authorized by our Articles of Incorporation to issue 5,000,000 shares of preferred stock, $100 par value per share.

Our Articles of Incorporation give our Board authority to issue preferred stock from time to time in one or more classes or series and to fix the designations, powers, preferences, limitations and relative rights of any series of preferred stock that we choose to issue, including, without limitation, dividend rates, conversion rights, voting rights, terms of redemption and liquidation preferences and the number of shares constituting each such series. Such preferred stock could be issued with terms that could delay, defer or prevent a change of control of FirstEnergy. Prior to the issuance of a new series of preferred stock, we will amend our Articles of Incorporation, designating the stock of that series and the terms of that series. We will describe the terms of the preferred stock in the prospectus supplement for such offering, as applicable, and will file a copy of the amendment to our Articles of Incorporation establishing the terms of the preferred stock with the SEC.

Dividend Rights

Subject only to any prior rights and preferences of any shares of our preferred stock that are or may in the future be issued and outstanding, the holders of our common stock are entitled to receive dividends when, as and if declared by our Board out of legally available funds. There can be no assurance that funds will be legally available to pay dividends at any given time or that, if funds are available, our Board will declare a dividend. Future dividends will depend on our future earnings and the ability of our regulated subsidiaries to pay cash dividends to us, which are subject to certain regulatory limitations and also subject to charter and contractual limitations for some of those subsidiaries that may, in general, restrict the amount of retained earnings available for these dividends. These limitations, however, do not currently materially restrict payment of these dividends.

Liquidation Rights

In the event of our dissolution or liquidation, the holders of our common stock will be entitled to receive, pro rata, after the prior rights of the holders of any issued and outstanding shares of our preferred stock have been satisfied, all of our assets that remain available for distribution after payment in full of all of our liabilities.

Voting Rights

The holders of our common stock are entitled to one vote on each matter submitted for their vote at any meeting of our shareholders for each share of our common stock held as of the record date for the meeting. Under our Articles of Incorporation, the voting rights of our preferred stock may differ from the voting rights of our common stock. The holders of our common stock are not entitled to cumulate their votes for the election of directors.

Adoption of amendments to our Articles of Incorporation, adoption of a plan of merger, consolidation or reorganization, authorization of a sale or other disposition of all or substantially all of our assets not made in the usual and regular course of its business or adoption of a resolution of dissolution, and any other matter that would otherwise require a two-thirds approving vote, require the approval of a majority of the voting power of our outstanding shares.

In addition, the approval of a majority of the voting power of our outstanding shares must be obtained to amend or repeal the provisions of our Code of Regulations.

Ohio Law Anti-takeover Provisions

Several provisions of the Ohio Revised Code, or ORC, may make it more difficult to acquire us by means of a tender offer, open market purchase, proxy fight or otherwise. These provisions include Chapter 1704 (Business Combinations), Section 1701.831 (Control Share Acquisitions) and Section 1707.041 (Control Bids). The ORC's Business Combination, Control Share Acquisition and Control Bids provisions are set forth in summary below. This summary may not contain all the information that is important to you and is subject to, and is qualified in its entirety by reference to, all sections of the ORC.

Chapter 1704 of the ORC applies to a broad range of business combinations between an Ohio corporation and an interested shareholder. The Ohio law definition of "business combination" includes mergers, consolidations, combinations or majority share acquisitions. An "interested shareholder" is defined as a shareholder who, directly or indirectly, exercises or directs the exercise of 10% or more of the voting power of the corporation in the election of directors.

Chapter 1704 restricts corporations from engaging in business combinations with interested shareholders, unless the articles of incorporation provide otherwise, for a period of three years following the date on which the shareholder became an interested shareholder, unless the directors of the corporation have approved the business combination or the interested shareholder's acquisition of shares of the corporation prior to the date the shareholder became an interested shareholder. After the initial three-year moratorium, Chapter 1704 prohibits such transactions absent approval by the directors of the interested shareholder's acquisition of shares of the corporation prior to the date that the shareholder became an interested shareholder, approval by disinterested shareholders of the corporation or the transaction meeting certain statutorily defined fair price provisions.

Under Section 1701.831 of the ORC, unless the articles of incorporation, the regulations adopted by the shareholders, or the regulations adopted by the directors pursuant to division (A)(1) of Section 1701.10 of the ORC provide otherwise, any control share acquisition of a corporation can only be made with the prior approval of the corporation's disinterested shareholders. A "control share acquisition" is defined as the acquisition, directly or indirectly, by any person of shares of a corporation that, when added to all other shares of that corporation in respect of which the person may exercise or direct the exercise of voting power, would enable that person, immediately after the acquisition, directly or indirectly, alone or with others, to exercise levels of voting power of the corporation in the election of directors in any of the following ranges: at least 20% but less than 33 1/3%; at least 33 1/3% but no more than 50%; or more than 50%.

We have not opted out of the application of either Chapter 1704 or Section 1701.831.

Section 1707.041 of the ORC regulates certain "control bids" for corporations in Ohio with certain concentrations of Ohio shareholders and permits the Ohio Division of Securities to suspend a control bid if certain information is not provided to offerees, the subject corporation and the Ohio Division of Securities. Control bids include the purchase of or offer to purchase any equity security of such a corporation from a resident of Ohio if, after the purchase of that security, the offeror would be directly or indirectly the beneficial owner of more than 10% of any class of issued and outstanding equity securities of the corporation. Information that must be provided in connection with a control bid includes a statement of any plans or proposals that the offeror, upon gaining control, may have to liquidate the subject corporation, sell its assets, effect a merger or consolidation of the corporation, establish, terminate, convert, or amend employee benefit plans, close any plant or facility of the subject corporation or of any of its subsidiaries or affiliates, change or reduce its work force or the work force of any of its subsidiaries or affiliates, or make any other major change in the corporation's business, corporate structure, management personnel or policies of employment.

Anti-takeover Effects

The rights or the provisions of Ohio law described above, individually or collectively, may discourage, deter, delay or impede a tender offer or other attempt to acquire control of FirstEnergy even if the transaction would result in the shareholders receiving a premium for their shares over current market prices or if the shareholders otherwise believe the transaction would be in their best interests.

In addition, our Code of Regulations contains certain advance notice provisions for which shareholders must comply in order to bring business before an annual meeting of shareholders or nominate candidates for our Board.

Shareholders must provide us advance notice of the introduction by them of business at annual meetings of our shareholders. For a shareholder to properly bring a proposal before an annual meeting, the shareholder must follow the advance notice procedures described in our Code of Regulations. In general, the shareholder must deliver a written notice to our Corporate Secretary describing the proposal and the shareholder's interest in the proposal not less than 30 nor more than 60 calendar days prior to the annual meeting. However, in the event public announcement of the date of the annual meeting is not made at least 70 calendar days prior to the date of the annual meeting, notice by the shareholder to be timely must be so received not later than the close of business on the 10th calendar day following the day on which public announcement is first made of the date of the annual meeting.

Shareholders can nominate candidates for our board of directors. However, a shareholder must follow the advance notice procedures described in Regulation 14(c) of Code of Regulations. In general, a shareholder must submit a written notice of the nomination that includes the information required by our Code of Regulations to our Corporate Secretary not less than 30 nor more than 60 calendar days prior to the annual meeting of shareholders. However, in the event public announcement of the date of the annual meeting is not made at least 70 calendar days prior to the date of the annual meeting, notice by the shareholder to be timely must be so received not later than the close of business on the 10th calendar day following the day on which public announcement is first made of the date of the annual meeting.

Limitation on Directors' Liability

Under Section 1701.59(D) of the ORC, unless the articles or the regulations of a corporation state by specific reference that this provision of Ohio law does not apply, a director is liable for monetary damages for any action or omission as a director only if it is proven by clear and convincing evidence that this act or omission was undertaken either with deliberate intent to cause injury to the corporation or with reckless disregard for the best interests of the corporation. This provision, however, does not affect the liability of directors under Section 1701.95 of the ORC, which relates to:

- the payment of dividends or distributions, the making of distributions of assets to shareholders or the purchase or redemption of the corporation's shares, contrary to the law or the corporation's articles;
- the distribution of assets to shareholders during the winding up of our affairs by dissolution or otherwise, if creditors are not adequately provided for; and
- the making of certain loans to officers, directors or shareholders, other than in the usual course of business, without approval by a majority of the disinterested directors of the corporation who determined that the loan could reasonably be expected to benefit the corporation.

Section 1701.59(D) applies to our board of directors because our Articles of Incorporation and Code of Regulations do not specifically exclude its applicability. This may have the effect of reducing the likelihood of derivative litigation against directors, and may discourage or deter shareholders or management from bringing a lawsuit against directors based on their actions or omissions, even though such a lawsuit, if successful, might otherwise have benefited us and our shareholders.

Preemptive or Conversion Rights

Holders of our common stock have no preemptive or conversion rights and are not subject to further calls or assessments by us. There are no redemption or sinking fund provisions applicable to our common stock.

Listing

Shares of our common stock are traded on the NYSE under the symbol “FE.”

Transfer Agent and Registrar

The Transfer Agent and Registrar for our common stock is American Stock Transfer & Trust Company, LLC, P.O. Box 2016, New York, New York, 10272-2016.

PLAN OF DISTRIBUTION

Persons who acquire shares of our common stock through the Plan and resell them shortly after acquiring them, including coverage of short positions, under certain circumstances, may be participating in a distribution of securities that would require compliance with Regulation M under the Exchange Act and may be considered to be underwriters within the meaning of the Securities Act of 1933, as amended, or the Securities Act. We will not extend to any such person any rights or privileges other than those to which it would be entitled as a participant, nor will we enter into any agreement with any such person regarding the resale or distribution by any such person of the shares of our common stock so purchased. We have no arrangements or understandings, formal or informal, with any person relating to the sale of shares of our common stock to be received under the Plan. We reserve the right to modify, suspend or terminate participation in the Plan by otherwise eligible persons in order to eliminate practices which are inconsistent with the purpose of the Plan.

The maximum amount of cash investments under the Plan is $100,000 per calendar year, per participant.

Reinvested dividends and cash investments will be used to purchase shares of our common stock, which, at our option, will be either newly issued or treasury shares purchased by AST from us or will be purchased on behalf of Plan participants in the open market or in privately negotiated transactions by AST through the Independent Agent. The determination of the source of shares of our common stock to be used for purchases under the Plan will be made at our discretion. We may change the source of the shares of our common stock to be used for purchases under the Plan at any time without notice to you. We will not change more than once in any three-month period the source of the shares under the Plan.

When shares to be purchased are satisfied by newly issued or treasury shares purchased by AST from us, the price will be the average of the high and low prices of our common stock, as reported on the report of New York Stock Exchange Composite Transactions for the investment date (or the next preceding day on which our common stock is traded on the NYSE, if it is not traded on the investment date), plus a transaction fee not to exceed $0.09 per share as of the date of this prospectus.

When shares are purchased in the open market or in privately negotiated transactions, the purchase price per share will be the weighted average price of the aggregated shares purchased by AST during the purchase period, plus a transaction fee not to exceed $0.09 per share as of the date of this prospectus.

For open market purchases, if shares cannot be purchased with respect to an investment date due to the inability to purchase shares during the purchase period, or if any purchase is deemed to be otherwise inadvisable by AST, FirstEnergy and/or the Independent Agent, AST will pay or return, as the case may be, without interest, the dividends and cash investments that otherwise would have been invested by issuing checks to the affected participants.

Participants' requests to sell Plan shares will be aggregated and sold as often as daily, but at least weekly, depending on the volume. The price of the shares sold will be the weighted average price of the aggregated shares sold by the Independent Agent or designated broker, less a transaction fee not to exceed $0.09 per share as of the date of this prospectus. A check for sale of the shares, less the transaction fee, generally will be mailed to the participant three business days after the shares are sold.

As described above, participants will pay a transaction fee for each share purchased or sold to cover any applicable brokerage commissions and administrative costs of the Plan. This transaction fee is not to exceed $0.09 per share as of the date of this prospectus; however, there is currently no maximum amount set for the Plan's fees. Plan participants will receive advance written notice if there is a need to charge a transaction fee of greater than $0.09 per share due to increased administrative costs or broker commissions.

Shares of our common stock may not be available under the Plan in all jurisdictions. We are not making an offer to sell or soliciting an offer to buy our common stock in any jurisdiction where the offer or sale is not permitted.

LEGAL MATTERS

The validity of the shares of our common stock offered by this prospectus will be passed upon for us by Jones Day.

EXPERTS

The financial statements and management's assessment of the effectiveness of internal control over financial reporting (which is included in Management's Report on Internal Control over Financial Reporting) incorporated in this prospectus by reference to the Annual Report on Form 10-K for the year ended December 31, 2020 have been so incorporated in reliance on the report (which contains an adverse opinion on the effectiveness of internal control over financial reporting) of PricewaterhouseCoopers LLP, an independent registered public accounting firm, given on the authority of said firm as experts in auditing and accounting.

WHERE YOU CAN FIND MORE INFORMATION

We file annual, quarterly and current reports and other information with the SEC under the Exchange Act. This material is available from the SEC's website at www.sec.gov or from our website at www.firstenergycorp.com/ir. Information contained on or available through our website, other than the reports we file pursuant to the Exchange Act that are incorporated by reference in this prospectus, does not constitute a part of this prospectus.

The SEC allows us to "incorporate by reference" information into this prospectus and any accompanying prospectus supplement, which means that we can disclose important information to you by referring you to another document filed separately with the SEC. The information incorporated by reference is deemed to be part of this prospectus and any accompanying prospectus supplement, except for any information superseded by information contained directly in this prospectus, any accompanying prospectus supplement, any subsequently filed document deemed incorporated by reference or a free writing prospectus prepared by or on behalf of us. This prospectus and any accompanying prospectus supplement incorporates by reference the documents set forth below that we have previously filed with the SEC (other than information deemed furnished and not filed in accordance with SEC rules, including Items 2.02 and 7.01 of Form 8-K or certain exhibits furnished pursuant to Item 9.01 of Form 8-K). These documents contain important information about us and our finances.

We incorporate by reference in this prospectus the following documents or information filed or to be filed with the SEC:

- our Annual Report on Form 10-K for the year ended December 31, 2020;
- our Quarterly Reports on Form 10-Q for the quarterly periods ended March 31, 2021, June 30, 2021 and September 30, 2021;
- our Current Reports on Form 8-K filed February 2, 2021, February 16, 2021 (Item 8.01 only), February 18, 2021 (Item 5.02 only), March 8, 2021 (Item 5.02 only), March 16, 2021 (Items 1.01 and 5.02 and the related exhibit filed pursuant to Item 9.01 only) (as amended by our Amendment No. 1 to Current Report on Form 8-K/A filed on March 29, 2021), March 19, 2021, March 29, 2021, May 19, 2021, May 20, 2021, May 27, 2021, June 30, 2021 (Items 5.02 and 8.01 only), July 22, 2021 (Items 1.01 and 2.03 and the related exhibits filed pursuant to Item 9.01 only), October 18, 2021 (Items 1.01 and 2.03 and the related exhibits filed pursuant to Item 9.01 only) and November 8, 2021 (two reports); and
- the description of our common stock contained in Exhibit 4.10 to our Annual Report on Form 10-K for the year ended December 31, 2019 and any amendments and reports subsequently filed for the purposes of updating that description.

All documents filed by us pursuant to Sections 13(a), 13(c), 14 or 15(d) of the Exchange Act after the date of this prospectus and any accompanying prospectus supplement and before the termination of the offering shall also be deemed to be incorporated herein by reference. We are not, however, incorporating by reference any documents or portions thereof, whether specifically listed above or filed in the future, that are not deemed "filed" with the SEC, including our audit and compensation committee reports and performance graph or any information furnished pursuant to Items 2.02 or 7.01 of Form 8-K or certain exhibits furnished pursuant to Item 9.01 of Form 8-K.

We will provide to each person, including any beneficial owner, to whom a prospectus is delivered, upon written or oral request at no cost to the requester, a copy of any or all of the reports or documents that have been incorporated by reference in this prospectus but not delivered with this prospectus. Requests for these reports or documents must be made to:

FirstEnergy Corp.
76 South Main Street
Akron, Ohio 44308-1890
Attention: Shareholder Services
(800) 631-8945

FirstEnergy Corp.

Stock Investment Plan

4,000,000 Shares of Common Stock

PROSPECTUS

December 9, 2021

PART II

INFORMATION NOT REQUIRED IN PROSPECTUS

Item 14. ***Other Expenses of Issuance and Distribution***

The following table sets forth the expenses (other than underwriting discounts and commissions) expected to be incurred in connection with the offerings described in this registration statement.

SEC registration fee	$14,212.77
Legal fees and expenses	$ *
Blue sky fees and expenses	$ *
Accounting fees and expenses	$ *
Stock exchange listing fees	$ *
Printing fees and expenses	$ *
Miscellaneous	$ *
Total	$ *

* Fees and expenses (other than the SEC registration fee to be paid upon the filing of this registration statement) will depend on the number and nature of purchases of shares of common stock offered pursuant to this registration statement, as well as other circumstances not currently known, and cannot be estimated at this time.

Item 15. ***Indemnification of Directors and Officers***

Ohio Revised Code. Section 1701.13(E) of the Ohio Revised Code, or ORC, provides that an Ohio corporation may indemnify any person who was or is a party, or is threatened to be made a party, to any threatened, pending or completed action, suit or proceeding, whether civil, criminal, administrative or investigative, by reason of the fact that the person is or was a director, officer, employee or agent of that corporation, or is or was serving at the request of the corporation as a director, trustee, officer, employee, member, manager, or agent of another entity against expenses, judgments, fines and amounts paid in settlement actually and reasonably incurred by the person in connection with such action, suit or proceeding, if the person acted in good faith and in a manner the person reasonably believed to be in or not opposed to the best interests of the corporation, and with respect to any criminal matter, if the person had no reasonable cause to believe the person's conduct was unlawful. In addition, no indemnification shall be made in respect of a claim against such person by or in the right of the corporation, if the person is adjudged to be liable for negligence or misconduct in the performance of the person's duty to the corporation except to the extent provided in the court order. Indemnification may be made if ordered by a court or authorized in each specific case by the directors of the indemnifying corporation acting at a meeting at which, for the purpose, any director who is a party to or threatened with any such action, suit or proceeding may not be counted in determining the existence of a quorum and may not vote. If, because of the foregoing limitations, the directors are unable to act in this regard, such determination may be made by written opinion of independent legal counsel other than an attorney, or a firm having associated with it an attorney, who has been retained by or who has performed services for the corporation or any person to be indemnified during the five years preceding the date of determination. Alternatively, such determination may be made by the corporation's shareholders.

Section 1701.13(E) of the ORC provides that the indemnification thereby permitted shall not be exclusive of any other rights that directors, officers or employees may have, including rights under insurance purchased by the corporation. Further, a right to indemnification or to advancement of expenses arising under a provision of the articles or the regulations of a corporation may not be eliminated or impaired by an amendment to that provision after the occurrence of the act or omission that becomes the subject of the civil, criminal, administrative, or investigative action, suit, or proceeding for which the indemnification or advancement of expenses is sought, unless the provision in effect at the time of that act or omission explicitly authorizes that elimination or impairment after the act or omission has occurred.

Second Amended and Restated Code of Regulations. Regulation 31 of the registrant's Second Amended and Restated Code of Regulations provides as follows:

"The Corporation shall indemnify, to the full extent then permitted by law, any person who was or is a party or is threatened to be made a party to any threatened, pending or completed action, suit or proceeding, whether civil, criminal, administrative or investigative, by reason of the fact that he is or was a member of the Board of Directors or an officer, employee or agent of the Corporation, or is or was serving at the request of the Corporation as a director, trustee, officer, employee or agent of another corporation, partnership, joint venture, trust or other enterprise. The Corporation shall pay, to the full extent then required by law, expenses, including attorney's fees, incurred by a member of the Board of Directors in defending any such action, suit or proceeding as they are incurred, in advance of the final disposition thereof, and may pay, in the same manner and to the full extent then permitted by law, such expenses incurred by any other person. The indemnification and payment of expenses provided hereby shall not be exclusive of, and shall be in addition to, any other rights granted to those seeking indemnification under any law, the Articles of Incorporation, any agreement, vote of shareholders or disinterested members of the Board of Directors, or otherwise, both as to action in official capacities and as to action in another capacity while he or she is a member of the Board of Directors, or an officer, employee or agent of the Corporation, and shall continue as to a person who has ceased to be a member of the Board of Directors, trustee, officer, employee or agent and shall inure to the benefit of the heirs, executors and administrators of such a person."

Regulation 32 of the registrant's Second Amended and Restated Code of Regulations provides as follows:

"The Corporation may, to the full extent then permitted by law and authorized by the Board of Directors, purchase and maintain insurance or furnish similar protection, including but not limited to trust funds, letters of credit or self-insurance, on behalf of or for any persons described in Regulation 31 against any liability asserted against and incurred by any such person in any such capacity, or arising out of his status as such, whether or not the Corporation would have the power to indemnify such person against such liability. Insurance may be purchased from or maintained with a person in which the Corporation has a financial interest."

Directors and Officers Liability Insurance. The registrant maintains and pays the premium on contracts insuring it (with certain exclusions) against any liability to directors and officers it may incur under the above indemnity provisions and insuring each of its directors and officers (with certain exclusions) against liability and expense, including legal fees, which he or she may incur by reason of his or her relationship to it.

Indemnification Agreements. The registrant has entered into indemnification agreements with its directors and officers, the forms of which are incorporated by reference to Exhibit 10.1 of the registrant's Current Report on Form 8-K filed May 16, 2018. Each indemnification agreement provides, among other things, that the registrant will, subject to the agreement terms, indemnify a director or officer, as applicable, if, by reason of the individual's status as a director or officer, the person incurs losses, liabilities, judgments, fines, penalties, or amounts paid in settlement in connection with any threatened, pending, or completed proceeding, whether of a civil, criminal, administrative, or investigative nature. In addition, each indemnification agreement provides for the advancement of expenses incurred by a director or officer, as applicable, subject to certain exceptions, in connection with proceedings covered by the indemnification agreement. As a director and officer of the registrant, Steven E. Strah has an agreement that addresses indemnity in both roles.

Item 16. *Exhibits*

The following exhibits are incorporated by reference into this registration statement or are filed herewith and made a part hereof:

Exhibit No.	Description
4(a)*	Amended and Restated Articles of Incorporation of FirstEnergy Corp. (incorporated by reference to FirstEnergy's Form 10-Q filed July 23, 2019, Exhibit 3.1, File No. 333-21011)
4(b)*	FirstEnergy Corp. Second Amended and Restated Code of Regulations (incorporated by reference to FirstEnergy's Form 8-K filed May 19, 2021, Exhibit 3, File No. 333-21011)

Exhibit No.	Description
4(c)*	Form of Common Stock Certificate (incorporated by reference to FirstEnergy's Form S-3/A filed November 24, 1997, Exhibit 4(c), File No. 333-40063)
5(a)**	Opinion of Jones Day
23(a)**	Consent of PricewaterhouseCoopers LLP
23(b)**	Consent of Jones Day (included in Exhibit 5(a))
24(a)**	Power of Attorney

* Incorporated by reference herein as indicated.
** Filed herewith.

Item 17. ***Undertakings***

The undersigned registrant hereby undertakes:

(1) To file, during any period in which offers or sales are being made, a post-effective amendment to this registration statement:

(i) To include any prospectus required by Section 10(a)(3) of the Securities Act of 1933;

(ii) To reflect in the prospectus any facts or events arising after the effective date of the registration statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information set forth in the registration statement. Notwithstanding the foregoing, any increase or decrease in volume of securities offered (if the total dollar value of securities offered would not exceed that which was registered) and any deviation from the low or high end of the estimated maximum offering range may be reflected in the form of prospectus filed with the Commission pursuant to Rule 424(b) if, in the aggregate, the changes in volume and price represent no more than 20 percent change in the maximum aggregate offering price set forth in the "Calculation of Registration Fee" table in the effective registration statement;

(iii) To include any material information with respect to the plan of distribution not previously disclosed in the registration statement or any material change to such information in the registration statement;

provided, however, that paragraphs (i), (ii) and (iii) do not apply if the information required to be included in a post-effective amendment by those paragraphs is contained in reports filed with or furnished to the Commission by the registrant pursuant to Section 13 or Section 15(d) of the Securities Exchange Act of 1934 that are incorporated by reference in the registration statement, or is contained in a form of prospectus filed pursuant to Rule 424(b) that is part of the registration statement.

(2) That, for the purpose of determining any liability under the Securities Act of 1933, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial *bona fide* offering thereof.

(3) To remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering.

(4) That, for the purpose of determining liability under the Securities Act of 1933 to any purchaser:

(i) Each prospectus filed by the registrant pursuant to Rule 424(b)(3) shall be deemed to be part of the registration statement as of the date the filed prospectus was deemed part of and included in the registration statement; and

(ii) Each prospectus required to be filed pursuant to Rule 424(b)(2), (b)(5), or (b)(7) as part of a registration statement in reliance on Rule 430B relating to an offering made pursuant to Rule 415(a)(1)(i),

(vii), or (x) for the purpose of providing the information required by Section 10(a) of the Securities Act of 1933 shall be deemed to be part of and included in the registration statement as of the earlier of the date such form of prospectus is first used after effectiveness or the date of the first contract of sale of securities in the offering described in the prospectus. As provided in Rule 430B, for liability purposes of the issuer and any person that is at that date an underwriter, such date shall be deemed to be a new effective date of the registration statement relating to the securities in the registration statement to which the prospectus relates, and the offering of such securities at that time shall be deemed to be the initial *bona fide* offering thereof. Provided, however, that no statement made in a registration statement or prospectus that is part of the registration statement or made in a document incorporated or deemed incorporated by reference into the registration statement or prospectus that is part of the registration statement will, as to a purchaser with a time of contract of sale prior to such effective date, supersede or modify any statement that was made in the registration statement or prospectus that was part of the registration statement or made in any such document immediately prior to such effective date.

(5) That, for the purpose of determining liability of the registrant under the Securities Act of 1933 to any purchaser in the initial distribution of the securities, the undersigned registrant undertakes that in a primary offering of securities of the undersigned registrant pursuant to this registration statement, regardless of the underwriting method used to sell the securities to the purchaser, if the securities are offered or sold to such purchaser by means of any of the following communications, the undersigned registrant will be a seller to the purchaser and will be considered to offer or sell such securities to such purchaser:

(i) Any preliminary prospectus or prospectus of the undersigned registrant relating to the offering required to be filed pursuant to Rule 424;

(ii) Any free writing prospectus relating to the offering prepared by or on behalf of the undersigned registrant or used or referred to by an undersigned registrant;

(iii) The portion of any other free writing prospectus relating to the offering containing material information about the undersigned registrant or its securities provided by or on behalf of the undersigned registrant; and

(iv) Any other communication that is an offer in the offering made by the undersigned registrant to the purchaser.

(6) That, for purposes of determining any liability under the Securities Act of 1933, each filing of the registrant's annual report pursuant to Section 13(a) or 15(d) of the Securities Exchange Act of 1934 (and, where applicable, each filing of an employee benefit plan's annual report pursuant to Section 15(d) of the Securities Exchange Act of 1934) that is incorporated by reference in the registration statement shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial *bona fide* offering thereof.

Insofar as indemnification for liabilities arising under the Securities Act of 1933 may be permitted to directors, officers and controlling persons of the registrant pursuant to the foregoing provisions, or otherwise, the registrant has been advised that in the opinion of the Securities and Exchange Commission such indemnification is against public policy as expressed in the Securities Act of 1933 and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the registrant of expenses incurred or paid by a director, officer or controlling person of the registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Securities Act of 1933 and will be governed by the final adjudication of such issue.

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SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-3 and has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Akron, State of Ohio, on the 9th day of December, 2021.

FIRSTENERGY CORP.

By: /s/ Steven E. Strah
Steven E. Strah
President and Chief Executive Officer

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed by the following persons in the capacities indicated as of December 9, 2021.

Signature	Title(s)
*	Director
Donald T. Misheff	(Non-Executive Chairman of the Board)
/s/ Steven E. Strah	President and Chief Executive Officer and Director
Steven E. Strah	(Principal Executive Officer)
*	Senior Vice President and Chief Financial Officer
K. Jon Taylor	(Principal Financial Officer)
*	Vice President, Controller and Chief Accounting Officer
Jason J. Lisowski	(Principal Accounting Officer)
*	Director
Michael J. Anderson	
*	Director
Steven J. Demetriou	
*	Director
Lisa Winston Hicks	
*	Director
Julia L. Johnson	
*	Director
Paul Kaleta	
*	Director
Jesse A. Lynn	
*	Director
Thomas N. Mitchell	

Table of Contents

Signature	Title(s)
*	Director
James F. O'Neil III	
*	Director
Christopher D. Pappas	
*	Director
Luis A. Reyes	
*	Director
John W. Somerhalder II	
*	Director
Andrew Teno	
*	Director
Leslie M. Turner	
*	Director
Melvin D. Williams	

* The undersigned by signing his name hereto does sign and execute this registration statement on Form S-3 pursuant to the Power of Attorney executed by the above-named directors and officers of the registrant, which is being filed herewith on behalf of such directors and officers.

By: /s/ Steven E. Strah
Steven E. Strah
Attorney-in-Fact

December 9, 2021

Exhibit 5(a)

JONES DAY

NORTH POINT ● 901 LAKESIDE AVENUE ● CLEVELAND, OHIO 44114.1190

TELEPHONE: +1.216.586.3939 ● FACSIMILE: +1.216.579.0212

December 9, 2021

FirstEnergy Corp.
76 South Main Street
Akron, Ohio 44308

Re: Up to 4,000,000 Common Shares, $0.10 Par Value Per Share, to be Offered Pursuant to the FirstEnergy Corp. Stock Investment Plan

Dear Ladies and Gentlemen:

We have acted as counsel for FirstEnergy Corp., an Ohio corporation (the "Company"), in connection with the issuance or delivery and sale of up to 4,000,000 shares of common stock, $0.10 par value per share, of the Company (the "Shares") pursuant to the FirstEnergy Corp. Stock Investment Plan (the "Plan").

In connection with the opinion expressed herein, we have examined such documents, records and matters of law as we have deemed relevant or necessary for purposes of this opinion. Based upon the foregoing, and subject to the further assumptions, qualifications and limitations set forth herein, we are of the opinion that the Shares, when issued or delivered and sold pursuant to the terms of the Plan, will be validly issued, fully paid and nonassessable, provided that the consideration for the Shares is at least equal to the stated par value of the Shares.

In rendering the opinion above, we have assumed that the resolutions authorizing the Company to issue or deliver and sell the Shares pursuant to the Plan will be in full force and effect at all times at which the Shares are issued or delivered and sold by the Company, and the Company will take no action inconsistent with such resolutions.

The opinion expressed herein is limited to the laws of the State of Ohio, as currently in effect, and we express no opinion as to the effect of the laws of any other jurisdiction.

We hereby consent to the filing of this opinion as Exhibit 5(a) to the Registration Statement on Form S-3 (the "Registration Statement") filed by the Company to effect registration of the Shares under the Securities Act of 1933 (the "Act") and to the reference to us under the caption "Legal Matters" in the prospectus constituting a part of such Registration Statement. In giving such consent, we do not hereby admit that we are included in the category of persons whose consent is required under Section 7 of the Act or the rules and regulations of the Securities and Exchange Commission promulgated thereunder.

Very truly yours,

/s/ Jones Day

Exhibit 23(a)

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We hereby consent to the incorporation by reference in this Registration Statement on Form S-3 of FirstEnergy Corp. of our report dated February 18, 2021 relating to the financial statements and the effectiveness of internal control over financial reporting, which appears in FirstEnergy Corp.'s Annual Report on Form 10-K for the year ended December 31, 2020. We also consent to the reference to us under the heading "Experts" in such Registration Statement.

/s/ PricewaterhouseCoopers LLP
Cleveland, Ohio
December 9, 2021

Exhibit 24(a)

REGISTRATION STATEMENT ON FORM S-3

POWER OF ATTORNEY

KNOW ALL BY THESE PRESENTS, that each of the undersigned directors and officers of FirstEnergy Corp., an Ohio corporation (the "Corporation"), hereby constitutes and appoints Steven E. Strah, President and Chief Executive Officer, K. Jon Taylor, Senior Vice President and Chief Financial Officer, Hyun Park, Senior Vice President and Chief Legal Officer, and Mary M. Swann, Corporate Secretary, and each of them, as the true and lawful attorney-in-fact or attorneys-in-fact, with full power of substitution and resubstitution, for each of the undersigned and in the name, place and stead of each of the undersigned, to sign and file with the Securities and Exchange Commission under the Securities Act of 1933 (the "Securities Act") one or more Registration Statements on Form S-3 relating to the registration of common shares of the Corporation for sale under the FirstEnergy Corp. Stock Investment Plan, with any and all amendments, supplements and exhibits thereto, including pre-effective and post-effective amendments or supplements and Registration Statements filed pursuant to Rule 462(b) of the Securities Act, with full power and authority to do and perform any and all acts and things whatsoever required, necessary or desirable to be done in the premises, hereby ratifying and approving the act of said attorneys and any of them and any such substitute.

This Power of Attorney may be executed in multiple counterparts, each of which shall be deemed an original with respect to the person executing it.

Executed as of this 9th day of December, 2021.

/s/ Steven E. Strah
Steven E. Strah
President and Chief Executive Officer and Director
(Principal Executive Officer)

/s/ K. Jon Taylor
K. Jon Taylor
Senior Vice President and Chief Financial Officer
(Principal Financial Officer)

/s/ Jason J. Lisowski
Jason J. Lisowski
Vice President, Controller and Chief Accounting Officer
(Principal Accounting Officer)

/s/ Donald T. Misheff
Donald T. Misheff
Director

/s/ Michael J. Anderson
Michael J. Anderson
Director

/s/ Steven J. Demetriou
Steven J. Demetriou
Director

/s/ Lisa Winston Hicks
Lisa Winston Hicks
Director

/s/ Julia L. Johnson
Julia L. Johnson
Director

/s/ Paul Kaleta
Paul Kaleta
Director

/s/ Jesse A. Lynn
Jesse A. Lynn
Director

/s/ Thomas N. Mitchell
Thomas N. Mitchell
Director

/s/ James F. O'Neil III
James F. O'Neil III
Director

/s/ Christopher D. Pappas
Christopher D. Pappas
Director

/s/ Luis A. Reyes
Luis A. Reyes
Director

/s/ John W. Somerhalder II
John W. Somerhalder II
Director

/s/ Andrew Teno
Andrew Teno
Director

/s/ Leslie M. Turner
Leslie M. Turner
Director

/s/ Melvin D. Williams
Melvin D. Williams
Director

Q. III-E-1 If a claim of the filing utility is based on utilization of the capital structure or capital costs of the parent company and system—consolidated—the reasons for this claim must be fully stated and supported.

A. III-E-1 Not Applicable

Q. III-E-2 Regardless of the claim made, provide the capitalization data requested at Item III.A.2. for the parent company and for the system—consolidated.

A. III-E-2 See III-E-2 Attachment A

FirstEnergy Corp (Consolidated)
Capitalization & Capitalization Ratios
$ in Thousands

	Actuals	
	12/31/2022	**12/31/2023**
Capitalization		
Long Term Debt	$21,554,242	$24,134,713
Preferred Stock		
Common Equity	10,643,738	10,917,430
Total	**$32,197,981**	**$35,052,143**
Short-term Debt	100,000	774,999
Total	**$32,297,981**	**$35,827,142**
Capitalization Ratios		
Long Term Debt	66.9%	68.9%
Preferred Stock	0.0%	0.0%
Common Equity	33.1%	31.1%
Total	100.0%	100.0%
Long term Debt	66.7%	67.4%
Preferred Stock	0.0%	0.0%
Common Equity	33.0%	30.5%
Short-term Debt	0.3%	2.2%
Total	100.0%	100.0%

FirstEnergy Corp (Stand Alone/Parent)
Capitalization & Capitalization Ratios
$ in Thousands

	Actuals	
	12/31/2022	**12/31/2023**
Capitalization		
Long Term Debt	$5,225,009	$6,518,661
Preferred Stock		
Common Equity	8,240,441	8,473,242
Total	**$13,465,450**	**$14,991,903**
Short-term Debt	1,141,998	1,327,405
Total	**$14,607,448**	**$16,319,308**
Capitalization Ratios		
Long Term Debt	38.8%	43.5%
Preferred Stock	0.0%	0.0%
Common Equity	61.2%	56.5%
Total	100.0%	100.0%
Long term Debt	35.8%	39.9%
Preferred Stock	0.0%	0.0%
Common Equity	56.4%	51.9%
Short-term Debt	7.8%	8.1%
Total	100.0%	100.0%

Q. III-E-3 Provide the latest available balance sheet and income statement for the parent company and system—consolidated.

A. III-E-3 Annual Report for FirstEnergy Consolidated
https://www.proxydocs.com/branding/965753/2023/issuer/

Annual Reports for Rate Districts
https://investors.firstenergycorp.com/fixed-income/non-sec-registrants/default.aspx

Q. III-E-4 Provide an organizational chart explaining the filing utility's corporate relationship to its affiliates—system structure.

A. III-E-4 See III-E-4 Attachment A and III-E-4 Attachment B

Entity Datasheet

User Name:	A'Landra Bufford
Report Run Date And Time:	01-29-2024 07:41:43 AM CST
Entity Name Or Entity Favorite Name:	FirstEnergy Pennsylvania Electric Company
Template Name:	Entity Datasheet

FirstEnergy Pennsylvania Electric Company
Pennsylvania

Entity Vitals

Entity Name	FirstEnergy Pennsylvania Electric Company
Domestic Jurisdiction	Pennsylvania
Country	United States
Entity Type	Corporation
Formation Date	02-21-2023
Federal Tax ID	--
Status	Active - Non Dormant
Registered Agent	C T Corporation System
Acronym	--
Business Group	--
Business Purpose	--
Fiscal Year End	December 31

Entity Addresses

Address Type	Registered
Address	800 Cabin Hill Drive,Greensburg, Pennsylvania 15601, United States

Management Structure

Management Name	Title	Title Role
Henry, Michelle R.	Director	Director
Mroczynski, Mark D.	Director	Director
Taylor, K. Jon	Director	Director
Mroczynski, Mark D.	President	Officer

Taylor, K. Jon	Senior Vice President and Chief Financial Officer	Officer
Lisowski, Jason J.	Vice President and Controller	Officer
Staub, Steven R.	Vice President and Treasurer	Officer
Swann, Mary M.	Corporate Secretary	Officer
Ashton, Tracy M	Assistant Controller	Officer
Gawlik, Gregory J.	Assistant Controller	Officer
Wang, Weizhong	Assistant Treasurer	Officer

Capital Structure - Non-Derivative

There are no entries in this list

Owners

There are no entries in this list

Authority to do Business

Domestic or Foreign Registration	Domestic
Jurisdiction	Pennsylvania
Registration Date	02-21-2023
Registered Agent	C T Corporation System

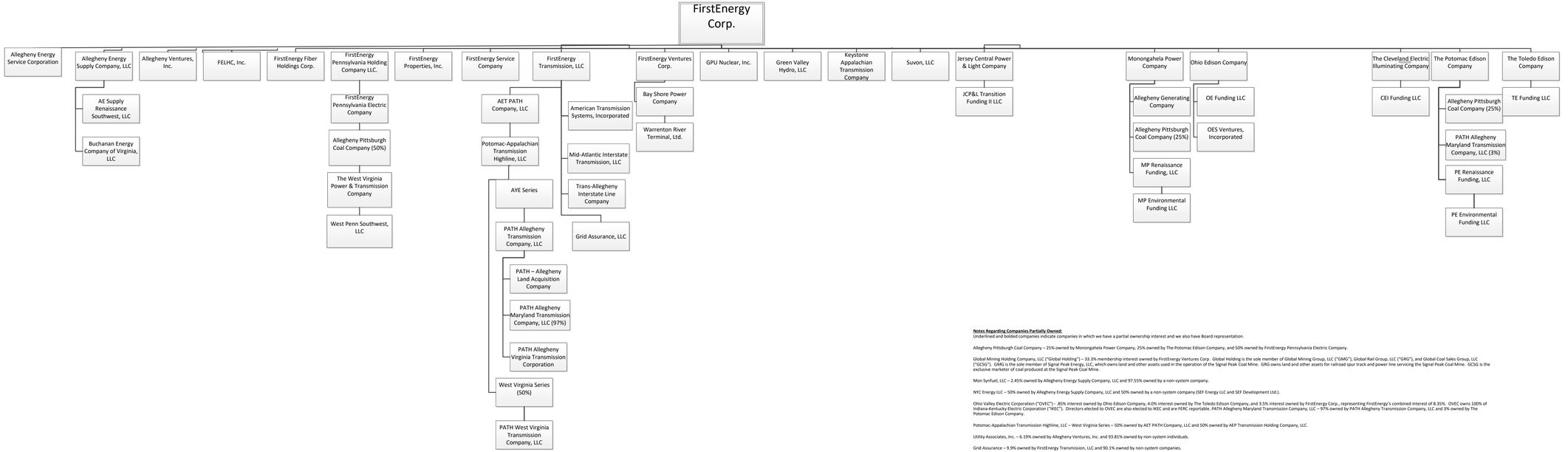
Former Names

There are no entries in this list

End of Entity Datasheet for FirstEnergy Pennsylvania Electric Company

End of Report

hCue, Powering Good Corporate Governance - brought to you by CT Corporation © 2024 , a Wolters Kluwer company



Notes Regarding Companies Partially Owned:
Underlined and bolded companies indicate companies in which we have a partial ownership interest and we also have Board representation.

Allegheny Pittsburgh Coal Company – 25% owned by Monongahela Power Company, 25% owned by The Potomac Edison Company, and 50% owned by FirstEnergy Pennsylvania Electric Company.

Global Mining Holding Company, LLC ("Global Holding") – 33.3% membership interest owned by FirstEnergy Ventures Corp. Global Holding is the sole member of Global Mining Group, LLC ("GMG"), Global Rail Group, LLC ("GRG"), and Global Coal Sales Group, LLC ("GCSG"). GMG is the sole member of Signal Peak Energy, LLC, which owns land and other assets used in the operation of the Signal Peak Coal Mine. GRG owns land and other assets for railroad spur track and power line servicing the Signal Peak Coal Mine. GCSG is the exclusive marketer of coal produced at the Signal Peak Coal Mine.

Mon Synfuel, LLC – 2.45% owned by Allegheny Energy Supply Company, LLC and 97.55% owned by a non-system company.

NYC Energy LLC – 50% owned by Allegheny Energy Supply Company, LLC and 50% owned by a non-system company (SEF Energy LLC and SEF Development Ltd.).

Ohio Valley Electric Corporation ("OVEC") - .85% interest owned by Ohio Edison Company, 4.0% interest owned by The Toledo Edison Company, and 3.5% interest owned by FirstEnergy Corp., representing FirstEnergy's combined interest of 8.35%. OVEC owns 100% of Indiana-Kentucky Electric Corporation ("IKEC"). Directors elected to OVEC are also elected to IKEC and are FERC reportable. PATH Allegheny Maryland Transmission Company, LLC – 97% owned by PATH Allegheny Transmission Company, LLC and 3% owned by The Potomac Edison Company.

Potomac-Appalachian Transmission Highline, LLC – West Virginia Series – 50% owned by AET PATH Company, LLC and 50% owned by AEP Transmission Holding Company, LLC.

Utility Associates, Inc. – 6.19% owned by Allegheny Ventures, Inc. and 93.81% owned by non-system individuals.

Grid Assurance – 9.9% owned by FirstEnergy Transmission, LLC and 90.1% owned by non-system companies.

Mid-Atlantic Interstate Transmission, LLC – 100% Class A Member Interest by FirstEnergy Transmission, LLC. 100% Class B Member Interest by FirstEnergy Transmission, LLC.

FirstEnergy Transmission LLC – 50.1% owned by FirstEnergy Corp. 49.9% owned by North American Transmission Company II LLC a controlled investment vehicle entity of Brookfield Super-Core Infrastructure Partners.

3-28-2024

Q. III-F-1 The latest available quarterly operating and financial report, annual report to the stockholders and prospectus shall be supplied for the utility and for the utility's parent, if the relationship exists.

A. III-F-1 See response III-E-3

Q. III-F-2 Supply projected capital requirements and sources of the filing utility, its parent and system—consolidated—for the test year and each of 3 comparable future years.

A. III-F-2 See III F-2 Attachment A

FirstEnergy Pennsylvania
Source and Application of Funds
(in millions)

	Forecast (TME) 12/31/2025	Forecast (TME) 12/31/2026	Forecast (TME) 12/31/2027	Forecast (TME) 12/31/2028
Application of Funds				
Construction	$711	$802	$921	$945
LT/ST Debt Interest	168	178	190	220
Maturities of Bonds & other Long Term Debt	0	300	0	725
Pension Contribution	0	0	0	0
Other	0	0	0	0
Total Applications	**$879**	**$1,280**	**$1,111**	**$1,890**
Sources of Funds				
Internal				
Depreciation & Amortization	$295	$315	$338	$360
Deferred Income Taxes	7	51	56	69
Dividend payments	(120)	(315)	(274)	(244)
Working Capital & Other	512	448	426	402
Total Internal Sources	**$694**	**$499**	**$546**	**$587**
External				
Bonds & other Long Term Debt	$0	$650	$300	$1,200
Short-term Debt/(Temp Investments)	185	131	265	103
Total External Sources	**$185**	**$781**	**$565**	**$1,303**
Total Sources	**$879**	**$1,280**	**$1,111**	**$1,890**

Q. III-F-3 State what coverage requirements or capital structure ratios are required in the most restrictive of applicable indentures/charter tests and how these measures have been computed.

A. III-F-3 FE PA's revolving credit facility contains a financial covenant requiring FE PA to maintain a consolidated debt-to-total-capitalization ratio of no more than 65%, measured at the end of each fiscal quarter. Computation of FE PA's consolidated debt-to-total-capitalzation as of 2/29/24 is below.

At 2/29/2024 ($ Millions)	**FE PA**
Covenant View (Actual)	
Long-term Debt	4,177
Currently Payable Long-Term Debt	-
Short-term Borrowings	-
Reimbursement Obligations	-
Guarantees of Indebtedness	-
Total Debt	**4,177**
Total Equity	**3,940**
Total Capitalization	**8,117**
Debt / Capitalization	**51.5%**

Q. III-F-4 A schedule of comparative financial data shall be supplied for the test year, the most immediately available annual historical period, prior to the test year, and the 2 calendar years most immediately preceding the test year. Changes in Moody's/S&P ratings, noted on this schedule, shall be accompanied by the Moody's/S&P writeup of such change, if available. The following financial data and ratios shall be supplied for the utility's parent, where applicable, if not available for the utility.

a. Times interest earned ratio—pre-tax and post-tax basis.
b. Preferred stock dividend coverage ratio—post-tax basis.
c. Times fixed charges earned ratio—pre-tax basis.
d. Earnings per share.
e. Dividend per share.
f. Average dividend yield (52-week high/low common stock price).
g. Average book value per share.
h. Average market price per share.
i. Market price-book value ratio.
j. Earnings-book value ratio (per share basis, average book value).
k. Dividend payout ratio.
l. AFUDC as a % of earnings available for common equity.
m. Construction work in progress as a % of net utility plant.
n. Effective income tax rate.
o. Internal cash generations as a % of total capital requirements.

A. III-F-4 See III-F-4 Attachment A

FE PA / FirstEnergy Corporation
Comparative Financial Data

	Times Interest Earned Ratio X	Preferred Stock Coverage Post-tax[1] X	Fixed Charges Earned X	Basic Earnings Per Share $	Dividends Per Share $	Average Dividend Yield %	Average Book Value $	Average Market Price $	Market To Book %	Earnings To Book %	Dividend Payout %	AFUDC as % of Earnings %	CWIP as % of Net Utility Plant %	Effective Income Tax Rate %	Internal Cash % of Total Cap. Rqts. %
Actual															
12/31/2022 - FEPA[2]	4.94		4.39									1.6%	3.5%	21.6%	113%
12/31/2023 - FEPA[2]	4.12		3.74									2.1%	3.3%	20.1%	100%
2023 Annual - FE				$1.92	$1.60	4.07%	$18.85	$ 39.30	209%	10.77%	83%				38%
Forecast															
12/31/2024 -FEPA	4.06		3.64									1.7%	0.7%	23.7%	50%
12/31/2025 -FEPA	3.84		3.36									2.7%	1.5%	21.9%	92%

[1] FE Corp. and FE PA do not have Preferred Stock Dividend Requirements

[2] Pro forma calculations using the historical PA Operating Companies finacials for the years 2022 and 2023.

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY

IV. Rate Structure & Cost Allocation

Q. IV-A-1 Provide a summary schedule of the individual rate effects. For each state jurisdictional rate, show the following information for the test period elected:

Rate schedule designation.

A. IV-A-1 See FE PA Exhibit TSL-2

Q. IV-A-2 Provide a summary schedule of the individual rate effects. For each state jurisdictional rate, show the following information for the test period elected:

For existing rates:

(a) Customers served as of end of period.
(b) Annual Kwh sales.
(c) Base rate revenues adjusted for any changes in base rate application that may have occurred during the test period.
(d) Tax surcharge revenues.
(e) Energy Cost adjustment clause revenues.
(f) Revenues received from other clauses or riders separately accounted for.
(g) Total of all revenues.

A. IV-A-2 See FE PA Exhibit MSK-1 and FE PA Exhibit TSL-2 for a summary of rates under the current rate design.

Q. IV-A-3 Provide a summary schedule of the individual rate effects. For each state jurisdictional rate, show the following information for the test period elected:

For proposed rates:

(a) Estimated number of customers whose charges for electric service will be increased or decreased as a result of this filing.
(b) Base rate revenues:
    (1) Annual dollar amount of increase or decrease.
    (2) Percentage change.
(c) Estimated tax surcharge revenues based on the assumption that the base rate changes proposed were in place.
(d) Estimated Energy cost adjustment clause revenues.
(e) Revenues received from other clauses or riders separately accounted for.
(f) Total of all revenues:
    (1) Amount of total annual dollar change.
    (2) Percentage change.

A. IV-A-3 See FE PA Exhibit TSL-2.

Q. IV-A-4 Provide a summary schedule of the individual rate effects. For each state jurisdictional rate, show the following information for the test period elected:

Supplement the revenue summary to obtain a complete revenue statement of the electric business, that is, show delayed payments, other electric revenues, FERC jurisdictional sales and revenues and all other appropriate revenue items and adjustments.

A. IV-A-4 See FE PA Exhibit TSL-2.

Q. IV-A-5 Provide a summary schedule of the individual rate effects. For each state jurisdictional rate, show the following information for the test period elected:

Develop the grand total showing total sales and revenues as adjusted and the various increases and decreases and percent effects as described above.

A. IV-A-5 See FE PA Exhibit TSL-2.

Q. IV-B-1 Provide a description of changes proposed for the new tariff:

(1) For each rate schedule proposed to be modified.
(2) For each rate schedule proposed to be deleted.
(3) For each new rate schedule proposed to be added.

A. IV-B-1 Please refer to the direct testimony Mark S. Kehl, FE PA Exhibit No. 6 and FE PA Exhibit MSK-3 for the proposed tariff modifications.

Q. IV-C-1 The annual revenue effect of any proposed change to any rate must be supported by a billing analysis. This may consist of the use of bill frequency distributions or individual customer billing records for the most recent annual periods available. All billing determinants should be displayed. The blocking and corresponding prices of the existing rate and the proposed rate should be applied to the determinants to derive the base rate revenues under both present and proposed rates. The derived base rate revenues should form the basis for measuring the annual base rate effect of the rates in question for the test periods.

A. IV-C-1 See FE PA Exhibit TSL-2, Proposed Rate Design.

Q. IV-D-1 The effects of the proposed rates on monthly billing conditions should be provided as follows:

Residential Bill Comparisons

For each rate applicable to residential service provide a chart or tabulation which shows the dollar and percentage effect of the proposed base rate on monthly bills ranging from the use of zero kWh to 5,000 kWh at appropriate intervals.

A. IV-D-1 See FE PA Exhibit TSL-2, proposed rate design.

Q. IV-D-2 The effects of the proposed rates on monthly billing conditions should be provided as follows:

General Bill Comparisons

For each rate that requires both a billing demand (kW) and kWh's as the billing determinants, provide a tabulation or graphical comparison showing the percentage effect of the proposed base rate on monthly bills using several representative demand (kW) levels, the monthly kWh for each demand selected to be in load factor increments of 10% starting at 0% and ending at 100% (730H) or by hours' use increments that covers approximately 95% of the bills.

A. IV-D-2 See FE PA Exhibit TSL-2.

Q. IV-E-1 Provide a cost study which allocates the total cost of service to each proposed tariff rate schedule. Tariff rates schedules may be combined for this purpose provided that they are of a similar supply or end use nature. A statement describing which rates were combined and the reasons therefor should be submitted.

The rates of return for each tariff rate schedule as defined above should be determined at both the present and proposed rate levels. Base rate revenues should be used for this purpose unless there are good and sufficient reasons to include revenues derived from other sources. Should the latter be the case, an explanation of other revenue sources included and reasons therefor should accompany the cost allocation study.

The methods selected for use in allocating costs to rate classes should include cost analyses based on:

a. Peak responsibility.
b. Average and excess, on a non-coincident demand basis.
c. Company preferred method if different from the above-referenced methods, with rationale behind the selection.

This study should include a statement of the source and age of the load data used in the determination of demand responsibilities, a description of any special studies used to prepare the cost study, and the most recent overall system line loss study.

The cost data used in the allocation study may be based on the test year.

A. IV-E-1 See FE PA Statement No. 7, the Direct Testimony of Timothy Lyons and associated exhibits.

Q. IV-E-2 Provide comparisons in either graphical or tabular form showing cost, as defined in the cost of service study, and proposed base rate revenues and usage for all residential and demand/energy rate schedules. Demand shall be for representative loads for each demand/energy rate schedule.

A. IV-E-2 See FE PA Exhibit TSL-3 for the cost curves.

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY

V. Plant & Depreciation Supporting Data

Q. V-A-1 Provide schedules supporting claimed amounts for Electric Plant in Service by function and by account if available.

A. V-A-1 See FE PA Exhibit PML-1 and PML-2, pages 7 through 11 for the fully projected future test year and future test year, respectively and FE PA Statement No. 3, the direct testimony of Patricia M. Larkin.

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

A. See :V-A-2 Met-Ed Attachment V-A-2a,
V-A-2 Met-Ed Attachment V-A-2b,
V-A-2 Penelec Attachment V-A-2a,
V-A-2 Penelec Attachment V-A-2b,
V-A-2 Penn Power Attachment V-A-2a,
V-A-2 Penn Power Attachment V-A-2b,
V-A-2 West Penn Attachment V-A-2a,
V-A-2 West Penn Attachment V-A-2b,

for calculated depreciation reserve versus book reserve by account for the future test year ending December 31, 2024 and the fully projected future test year ending December 31, 2025, respectively.

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
FE PA MET-ED RATE DISTRICT
COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2024

	DEPRECIABLE GROUP (1)	CALCULATED ACCRUED DEPRECIATION (2)	BOOK RESERVE (3)
	ELECTRIC PLANT		
	INTANGIBLE PLANT		
303.00	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER	46,397,911	45,896,661
303.10	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - CLOUD	47,402	47,721
303.30	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT ENTERPRISE	621,985	621,985
303.60	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION	8,047,879	8,047,879
303.90	MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	21,361,576	23,403,821
	TOTAL INTANGIBLE PLANT	**76,476,753**	**78,018,067**
	DISTRIBUTION PLANT		
360.20	LAND RIGHTS	15,022,764	17,797,447
361.00	STRUCTURES AND IMPROVEMENTS	7,068,376	7,528,765
361.10	STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION	39,694	50,866
361.20	STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION (ROADS AND TRAILS)	7,453	8,805
362.00	STATION EQUIPMENT	108,051,102	103,011,295
362.10	STATION EQUIPMENT - SUBTRANSMISSION	1,737,138	1,232,464
364.00	POLES, TOWERS AND FIXTURES	172,841,592	155,049,196
364.10	POLES, TOWERS AND FIXTURES - SUBTRANSMISSION (TOWERS AND FIXTURES)	25,541	29,385
364.11	POLES, TOWERS AND FIXTURES - SUBTRANSMISSION (POLES AND FIXTURES)	711,412	822,531
365.00	OVERHEAD CONDUCTORS AND DEVICES	166,089,447	94,197,472
365.01	OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	512,786	488,613
365.10	OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY	44,876,513	45,398,298
365.11	OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY - SUBTRANSMISSION	202,216	362,119
366.00	UNDERGROUND CONDUIT	16,831,016	16,115,399
367.00	UNDERGROUND CONDUCTORS AND DEVICES	106,264,767	107,909,757
367.10	UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION	377,877	377,486
368.00	LINE TRANSFORMERS	208,417,238	196,919,851
369.00	OVERHEAD SERVICES	39,427,626	33,042,193
369.10	UNDERGROUND SERVICES	52,955,739	63,494,549
370.10	METERS - SMART GRID	61,290,595	47,980,838
371.00	INSTALLATIONS ON CUSTOMERS; PREMISES - DUSK TO DAWN LIGHTS	2,181,772	2,588,111
371.21	INSTALLATIONS ON CUSTOMERS' PREMISES - METER SOCKET DEVICES	353,564	390,611
371.23	INSTALLATIONS ON CUSTOMERS' PREMISES - SURGE SUPPRESSION	256,243	276,708
373.00	STREET LIGHTING AND SIGNAL SYSTEMS	6,752,964	4,991,479
373.30	STREET LIGHTING AND SIGNAL SYSTEMS - LED	977,355	564,071
	TOTAL DISTRIBUTION PLANT	**1,013,272,790**	**900,628,309**
	GENERAL PLANT		
389.20	LAND RIGHTS	12,377	16,310
390.10	STRUCTURES AND IMPROVEMENTS		
	MISCELLANEOUS IMPROVEMENTS - MINOR	11,704,746	11,114,845
	CORPORATE HEADQUARTERS - READING	36,008,454	34,193,683
	LEBANON SERVICE CENTER	3,513,984	3,336,884
	EASTON SERVICE CENTER	4,451,109	4,226,780
	YORK SERVICE CENTER	7,054,739	6,699,191
	TOTAL ACCOUNT 390.10	62,733,032	59,571,383
390.20	STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING		
	MISCELLANEOUS IMPROVEMENTS - MINOR	2,954,977	3,173,893
	CORPORATE HEADQUARTERS - READING	3,062,332	3,289,201
	LEBANON SERVICE CENTER	719,696	773,014
	EASTON SERVICE CENTER	1,011,698	1,086,648
	YORK SERVICE CENTER	1,394,905	1,498,245
	TOTAL ACCOUNT 390.20	9,143,608	9,821,001
391.00	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	1,910,459	1,928,722
391.30	OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS	1,903,532	2,071,230
391.50	OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS	1,304,211	1,364,770
	TOTAL ACCOUNT 391.00	5,118,202	5,364,722
392.30	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	2,024,270	2,150,287
392.40	TRANSPORTATION EQUIPMENT - POLE TRAILERS	500,121	587,816
392.50	TRANSPORTATION EQUIPMENT - VAN TRAILERS	75,369	85,737

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
FE PA MET-ED RATE DISTRICT
COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2024

	DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
	(1)	(2)	(3)
	TOTAL ACCOUNT 392.00	2,599,760	2,823,840
393.00	STORES EQUIPMENT	42,689	43,299
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	4,229,134	4,232,782
395.00	LABORATORY EQUIPMENT	70,699	85,698
396.00	POWER OPERATED EQUIPMENT	528,852	675,711
397.00	COMMUNICATION EQUIPMENT	6,299,146	4,344,588
398.00	MISCELLANEOUS EQUIPMENT	43,777	56,117
	TOTAL GENERAL PLANT	**90,821,276**	**87,035,451**
	TOTAL DEPRECIABLE PLANT	**1,180,570,819**	**1,065,681,827**

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
FE PA MET-ED RATE DISTRICT
COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2025

	DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
	(1)	(2)	(3)
	ELECTRIC PLANT		
	INTANGIBLE PLANT		
303.00	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER	49,244,098	49,676,306
303.10	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - CLOUD	133,796	134,115
303.30	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT ENTERPRISE	621,985	621,985
303.60	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION	8,047,879	8,047,879
303.90	MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	22,409,543	23,506,101
	TOTAL INTANGIBLE PLANT	**80,457,301**	**81,986,386**
	DISTRIBUTION PLANT		
360.20	LAND RIGHTS	15,351,318	18,078,094
361.00	STRUCTURES AND IMPROVEMENTS	7,301,079	7,814,254
361.10	STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION	45,017	56,378
361.20	STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION (ROADS AND TRAILS)	7,561	8,894
362.00	STATION EQUIPMENT	112,840,129	109,010,679
362.10	STATION EQUIPMENT - SUBTRANSMISSION	1,956,797	1,573,989
364.00	POLES, TOWERS AND FIXTURES	180,326,010	162,996,031
364.10	POLES, TOWERS AND FIXTURES - SUBTRANSMISSION (TOWERS AND FIXTURES)	25,863	29,595
364.11	POLES, TOWERS AND FIXTURES - SUBTRANSMISSION (POLES AND FIXTURES)	765,214	890,663
365.00	OVERHEAD CONDUCTORS AND DEVICES	177,253,123	105,244,351
365.01	OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	528,619	515,117
365.10	OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY	48,271,112	48,838,786
365.11	OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY - SUBTRANSMISSION	207,244	363,234
366.00	UNDERGROUND CONDUIT	17,239,304	16,707,495
367.00	UNDERGROUND CONDUCTORS AND DEVICES	112,031,763	114,029,986
367.10	UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION	408,449	413,287
368.00	LINE TRANSFORMERS	217,552,120	209,585,789
369.00	OVERHEAD SERVICES	41,123,366	35,935,400
369.10	UNDERGROUND SERVICES	54,439,034	64,860,308
370.10	METERS - SMART GRID	70,186,220	60,856,874
371.00	INSTALLATIONS ON CUSTOMERS; PREMISES - DUSK TO DAWN LIGHTS	2,248,255	2,688,698
371.21	INSTALLATIONS ON CUSTOMERS' PREMISES - METER SOCKET DEVICES	358,193	395,351
371.23	INSTALLATIONS ON CUSTOMERS' PREMISES - SURGE SUPPRESSION	258,497	276,708
373.00	STREET LIGHTING AND SIGNAL SYSTEMS	7,183,951	5,815,837
373.30	STREET LIGHTING AND SIGNAL SYSTEMS - LED	1,173,429	852,610
	TOTAL DISTRIBUTION PLANT	**1,069,081,667**	**967,838,408**
	GENERAL PLANT		
389.20	LAND RIGHTS	12,507	16,379
390.10	STRUCTURES AND IMPROVEMENTS		
	MISCELLANEOUS IMPROVEMENTS - MINOR	12,485,235	11,948,267
	CORPORATE HEADQUARTERS - READING	37,634,533	36,015,937
	LEBANON SERVICE CENTER	3,704,358	3,545,040
	EASTON SERVICE CENTER	4,775,798	4,570,399
	YORK SERVICE CENTER	7,650,581	7,321,543
	TOTAL ACCOUNT 390.10	66,250,505	63,401,186
390.20	STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING		
	MISCELLANEOUS IMPROVEMENTS - MINOR	2,900,493	3,098,551
	CORPORATE HEADQUARTERS - READING	3,167,205	3,383,476
	LEBANON SERVICE CENTER	733,010	783,063
	EASTON SERVICE CENTER	1,048,396	1,119,985
	YORK SERVICE CENTER	1,435,474	1,533,495
	TOTAL ACCOUNT 390.20	9,284,578	9,918,570
391.00	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	640,980	643,502
391.30	OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS	877,036	902,339
391.50	OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS	1,246,182	1,204,326

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
FE PA MET-ED RATE DISTRICT
COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2025

	DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
	(1)	(2)	(3)
	TOTAL ACCOUNT 391.00	2,764,198	2,750,167
392.30	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	2,401,702	2,479,602
392.40	TRANSPORTATION EQUIPMENT - POLE TRAILERS	502,913	588,665
392.50	TRANSPORTATION EQUIPMENT - VAN TRAILERS	76,371	86,086
	TOTAL ACCOUNT 392.00	2,980,986	3,154,353
393.00	STORES EQUIPMENT	27,139	27,258
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	4,445,368	4,449,257
395.00	LABORATORY EQUIPMENT	74,984	85,698
396.00	POWER OPERATED EQUIPMENT	559,170	708,797
397.00	COMMUNICATION EQUIPMENT	7,374,231	5,576,951
398.00	MISCELLANEOUS EQUIPMENT	47,118	57,527
	TOTAL GENERAL PLANT	**93,820,784**	**90,146,143**
	TOTAL DEPRECIABLE PLANT	**1,243,359,752**	**1,139,970,937**

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
FE PA PENELEC RATE DISTRICT
ELECTRIC PLANT IN SERVICE
AS OF DECEMBER 31, 2024

DEPRECIABLE GROUP (1)	CALCULATED ACCRUED DEPRECIATION (2)	BOOK RESERVE (3)
INTANGIBLE PLANT		
303.00 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER	50,317,823	47,768,580
303.30 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION	9,079,604	9,079,604
303.60 MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	22,301,503	25,163,421
303.70 MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE	47,836	44,152
TOTAL INTANGIBLE PLANT	**81,746,766**	**82,055,757**
DISTRIBUTION PLANT		
360.20 LAND RIGHTS	9,834,013	11,284,408
361.00 STRUCTURES AND IMPROVEMENTS	8,536,269	9,760,782
361.10 STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION	103,616	227,633
362.00 STATION EQUIPMENT	127,017,889	121,988,566
362.10 STATION EQUIPMENT - SUBTRANSMISSION	1,783,931	(128,079)
364.00 POLES, TOWERS AND FIXTURES	228,619,022	223,922,978
364.20 POLES AND FIXTURES - SUBTRANSMISSION	67,788	(97,765)
365.00 OVERHEAD CONDUCTORS AND DEVICES	288,713,791	194,039,562
365.10 OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY	46,997,178	49,832,198
365.20 OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	159,731	95,610
365.30 OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY - SUBTRANSMISSION	5,657	14,387
366.00 UNDERGROUND CONDUIT	20,108,356	20,433,357
367.00 UNDERGROUND CONDUCTORS AND DEVICES	88,865,700	86,368,690
367.10 UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION	155,256	139,339
368.00 LINE TRANSFORMERS	188,947,045	178,341,178
369.00 OVERHEAD SERVICES	33,438,115	29,324,375
369.10 UNDERGROUND SERVICES	24,147,273	32,331,336
370.10 METERS - SMART GRID	66,502,167	51,827,813
371.00 INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS	18,926,762	22,343,029
371.21 INSTALLATIONS ON CUSTOMER PREMISES - METER SOCKET DEVICES	191,832	210,236
371.23 INSTALLATIONS ON CUSTOMER PREMISES - SURGE SUPPRESSION	138,862	147,697
372.00 LEASED PROPERTY ON CUSTOMER PREMISES	153,926	193,579
373.00 STREET LIGHTING AND SIGNAL SYSTEMS	15,746,701	6,850,119
373.30 STREET LIGHTING AND SIGNAL SYSTEMS - LED	2,443,364	2,466,926
TOTAL DISTRIBUTION PLANT	**1,171,604,244**	**1,041,917,953**
GENERAL PLANT		
389.20 LAND RIGHTS	13,647	212,239
390.10 STRUCTURES AND IMPROVEMENTS		
MISCELANNEOUS IMPROVEMENTS - MINOR	14,916,775	13,455,948
RICHLAND OPERATING CENTER	6,559,266	5,916,905
ERIE OPERATING CENTER	8,878,676	8,009,171
ALTOONA OPERATING CENTER	7,399,201	6,674,583
390.20 MISCELLANEOUS IMPROVEMENTS	4,698,687	5,387,572
391.00 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	177,772	246,147
391.25 OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS	4,222,897	3,884,745
391.30 OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS	1,499,738	1,203,774
392.30 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	527,486	518,851
392.40 TRANSPORTATION EQUIPMENT - POLE TRAILERS	2,052,017	1,828,576
392.50 TRANSPORTATION EQUIPMENT - OTHER	2,339,961	3,458,272
393.00 STORES EQUIPMENT	38,390	40,196
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT	7,500,081	6,761,847
395.00 LABORATORY EQUIPMENT	92,247	111,815
396.00 POWER OPERATED EQUIPMENT	3,665,694	4,690,973
397.00 COMMUNICATION EQUIPMENT	17,577,132	15,536,826
398.00 MISCELLANEOUS EQUIPMENT	42,411	53,992
TOTAL GENERAL PLANT	**82,202,078**	**77,992,433**
TOTAL DEPRECIABLE PLANT	**1,335,553,088**	**1,201,966,142**

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
FE PA PENELEC RATE DISTRICT
ELECTRIC PLANT IN SERVICE
AS OF DECEMBER 31, 2025

DEPRECIABLE GROUP (1)	CALCULATED ACCRUED DEPRECIATION (2)	BOOK RESERVE (3)
INTANGIBLE PLANT		
303.00 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER	53,833,718	51,284,487
303.30 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION	9,079,604	9,079,604
303.60 MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	23,510,791	26,372,715
303.70 MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE	135,024	131,340
TOTAL INTANGIBLE PLANT	**86,559,137**	**86,868,146**
DISTRIBUTION PLANT		
360.20 LAND RIGHTS	9,989,941	11,415,523
361.00 STRUCTURES AND IMPROVEMENTS	8,760,681	10,002,671
361.10 STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION	110,388	232,180
362.00 STATION EQUIPMENT	132,619,064	128,774,726
362.10 STATION EQUIPMENT - SUBTRANSMISSION	1,988,853	199,377
364.00 POLES, TOWERS AND FIXTURES	236,954,517	230,836,459
364.20 POLES AND FIXTURES - SUBTRANSMISSION	76,821	(78,242)
365.00 OVERHEAD CONDUCTORS AND DEVICES	302,483,483	214,058,380
365.10 OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY	50,940,275	53,752,522
365.20 OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	172,238	116,364
365.30 OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY - SUBTRANSMISSION	6,178	14,765
366.00 UNDERGROUND CONDUIT	20,703,607	21,198,390
367.00 UNDERGROUND CONDUCTORS AND DEVICES	93,009,291	90,678,917
367.10 UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION	187,837	176,037
368.00 LINE TRANSFORMERS	196,240,299	186,893,312
369.00 OVERHEAD SERVICES	34,594,131	30,984,293
369.10 UNDERGROUND SERVICES	24,669,556	32,816,762
370.10 METERS - SMART GRID	74,998,492	64,783,252
371.00 INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS	19,334,208	22,807,503
371.21 INSTALLATIONS ON CUSTOMER PREMISES - METER SOCKET DEVICES	194,354	213,193
371.23 INSTALLATIONS ON CUSTOMER PREMISES - SURGE SUPPRESSION	140,112	147,697
372.00 LEASED PROPERTY ON CUSTOMER PREMISES	156,377	193,716
373.00 STREET LIGHTING AND SIGNAL SYSTEMS	17,049,799	9,847,921
373.30 STREET LIGHTING AND SIGNAL SYSTEMS - LED	2,984,964	3,141,942
TOTAL DISTRIBUTION PLANT	**1,228,365,466**	**1,113,207,658**
GENERAL PLANT		
389.20 LAND RIGHTS	13,843	212,239
390.10 STRUCTURES AND IMPROVEMENTS		
MISCELANNEOUS IMPROVEMENTS - MINOR	15,692,526	14,342,265
RICHLAND OPERATING CENTER	6,840,911	6,252,286
ERIE OPERATING CENTER	9,499,871	8,682,456
ALTOONA OPERATING CENTER	7,783,521	7,113,789
390.20 MISCELLANEOUS IMPROVEMENTS	4,781,804	5,477,815
391.00 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	194,976	253,223
391.20 OFFICE FURNITURE AND EQUIPMENT - OFFICE MACHINES	97,240	-
391.25 OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS	1,749,219	1,720,044
391.30 OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS	1,110,020	1,012,747
392.30 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	538,997	552,924
392.40 TRANSPORTATION EQUIPMENT - POLE TRAILERS	2,072,116	1,909,925
392.50 TRANSPORTATION EQUIPMENT - OTHER	3,007,192	3,917,267
393.00 STORES EQUIPMENT	24,524	25,025
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT	7,761,261	7,172,260
395.00 LABORATORY EQUIPMENT	97,838	111,815
396.00 POWER OPERATED EQUIPMENT	3,725,077	4,719,273
397.00 COMMUNICATION EQUIPMENT	15,412,323	8,668,976
398.00 MISCELLANEOUS EQUIPMENT	44,399	53,968
TOTAL GENERAL PLANT	**80,447,658**	**72,198,298**
TOTAL DEPRECIABLE PLANT	**1,395,372,261**	**1,272,274,102**

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
FE PA PENN POWER RATE DISTRICT
ELECTRIC PLANT IN SERVICE
AS OF DECEMBER 31, 2024

DEPRECIABLE GROUP (1)		CALCULATED ACCRUED DEPRECIATION (2)	BOOK RESERVE (3)
INTANGIBLE PLANT			
303.00	MISCELLANEOUS INTANGIBLE PLANT	11,315,657	11,155,288
303.10	MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	6,186,708	6,709,950
303.70	MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE	14,001	14,097
TOTAL INTANGIBLE PLANT		**17,516,366**	**17,879,335**
DISTRIBUTION PLANT			
361.10	STRUCTURES AND IMPROVEMENTS	740,651	814,224
361.11	STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION	498,868	589,583
361.20	STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING	196,703	245,936
361.21	STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING - SUBTRANSMISSION	104,779	134,705
362.00	STATION EQUIPMENT	28,241,952	23,988,840
362.10	STATION EQUIPMENT - SUBTRANSMISSION	4,274,166	5,084,706
364.00	POLES, TOWERS AND FIXTURES	45,905,842	47,989,139
364.10	TOWERS AND FIXTURES - SUBTRANSMISSION	6,752	7,529
364.20	POLES AND FIXTURES - SUBTRANSMISSION	859,509	369,561
365.00	OVERHEAD CONDUCTORS AND DEVICES	44,035,927	29,836,539
365.01	OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	1,069,748	985,607
365.10	OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND GRADING	16,236,521	15,046,155
366.00	UNDERGROUND CONDUIT	3,073,136	3,337,850
366.10	UNDERGROUND CONDUIT - SUBTRANSMISSION	43,844	59,654
367.00	UNDERGROUND CONDUCTORS AND DEVICES	31,455,673	29,685,623
367.10	UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION	48,926	50,944
368.00	LINE TRANSFORMERS	50,278,290	42,141,796
369.00	SERVICES	18,635,255	24,068,344
370.10	METERS - SMART GRID	26,949,931	22,925,268
371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	2,693,894	2,983,389
373.10	STREET LIGHTING AND SIGNAL SYSTEMS	2,300,887	1,718,517
373.20	STREET LIGHTING AND SIGNAL SYSTEMS - ESIP	14,222	8,059
373.30	STREET LIGHTING AND SIGNAL SYSTEMS - LED	1,459,193	1,308,151
TOTAL DISTRIBUTION PLANT		**279,124,669**	**253,380,120**
GENERAL PLANT			
390.10	STRUCTURES AND IMPROVEMENTS	3,397,690	3,607,426
390.20	STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING	13,609	13,332
391.10	OFFICE FURNITURE AND EQUIPMENT	10,683	8,073
391.20	DATA PROCESSING EQUIPMENT	379,458	472,879
391.25	DATA PROCESSING EQUIPMENT SMART GRID	1,175,717	1,216,651
392.00	TRANSPORTATION EQUIPMENT	658,624	897,128
393.00	STORES EQUIPMENT	25,382	26,431
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	896,048	834,893
395.00	LABORATORY EQUIPMENT	17,770	17,189
396.00	POWER OPERATED EQUIPMENT	411,410	456,140
397.00	COMMUNICATION EQUIPMENT	3,311,948	1,679,010
398.00	MISCELLANEOUS EQUIPMENT	5,126	7,595
TOTAL GENERAL PLANT		**10,303,465**	**9,236,747**
TOTAL DEPRECIABLE PLANT		**306,944,500**	**280,496,202**

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
FE PA PENN POWER RATE DISTRICT
ELECTRIC PLANT IN SERVICE
AS OF DECEMBER 31, 2025

DEPRECIABLE GROUP (1)		CALCULATED ACCRUED DEPRECIATION (2)	BOOK RESERVE (3)
INTANGIBLE PLANT			
303.00	MISCELLANEOUS INTANGIBLE PLANT	11,862,853	11,702,496
303.10	MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	6,450,094	6,973,338
303.70	MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE	39,252	39,348
TOTAL INTANGIBLE PLANT		**18,352,199**	**18,715,182**
DISTRIBUTION PLANT			
361.10	STRUCTURES AND IMPROVEMENTS	784,711	849,492
361.11	STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION	506,934	594,830
361.20	STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING	202,749	251,276
361.21	STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING - SUBTRANSMISSION	107,185	136,606
362.00	STATION EQUIPMENT	30,155,673	25,581,266
362.10	STATION EQUIPMENT - SUBTRANSMISSION	4,386,604	5,212,764
364.00	POLES, TOWERS AND FIXTURES	48,005,300	51,733,778
364.10	TOWERS AND FIXTURES - SUBTRANSMISSION	6,780	7,534
364.20	POLES AND FIXTURES - SUBTRANSMISSION	757,041	(984,152)
365.00	OVERHEAD CONDUCTORS AND DEVICES	46,577,834	32,321,279
365.01	OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	1,115,368	1,050,045
365.10	OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND GRADING	17,456,564	16,648,682
366.00	UNDERGROUND CONDUIT	3,175,592	3,445,086
366.10	UNDERGROUND CONDUIT - SUBTRANSMISSION	44,364	59,857
367.00	UNDERGROUND CONDUCTORS AND DEVICES	32,923,291	30,673,317
367.10	UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION	50,564	52,998
368.00	LINE TRANSFORMERS	52,720,836	45,547,101
369.00	SERVICES	19,326,358	24,619,705
370.10	METERS - SMART GRID	29,550,651	27,262,085
371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	2,763,389	3,071,178
373.10	STREET LIGHTING AND SIGNAL SYSTEMS	2,412,036	1,985,039
373.20	STREET LIGHTING AND SIGNAL SYSTEMS - ESIP	15,078	9,993
373.30	STREET LIGHTING AND SIGNAL SYSTEMS - LED	1,690,573	1,607,757
TOTAL DISTRIBUTION PLANT		**294,735,475**	**271,737,514**
GENERAL PLANT			
390.10	STRUCTURES AND IMPROVEMENTS	3,484,321	3,643,042
390.20	STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING	14,289	14,165
391.10	OFFICE FURNITURE AND EQUIPMENT	12,690	10,417
391.20	DATA PROCESSING EQUIPMENT	363,170	400,950
391.25	DATA PROCESSING EQUIPMENT SMART GRID	602,263	603,191
392.00	TRANSPORTATION EQUIPMENT	779,701	968,002
393.00	STORES EQUIPMENT	26,273	26,622
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	1,048,454	992,872
395.00	LABORATORY EQUIPMENT	18,847	18,432
396.00	POWER OPERATED EQUIPMENT	475,585	523,428
397.00	COMMUNICATION EQUIPMENT	3,883,784	2,641,687
398.00	MISCELLANEOUS EQUIPMENT	5,506	7,595
TOTAL GENERAL PLANT		**10,714,883**	**9,850,402**
TOTAL DEPRECIABLE PLANT		**323,802,557**	**300,303,098**

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
FE PA WEST PENN RATE DISTRICT
COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2024

	DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
	(1)	(2)	(3)
INTANGIBLE PLANT			
303.10	MISCELLANEOUS INTANGIBLE PLANT - 7 YEAR LIFE	47,021,236	40,871,961
303.20	MISCELLANEOUS INTANGIBLE PLANT - 10 YEAR LIFE	50,693,155	59,892,222
303.30	MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE	49,572	50,596
TOTAL INTANGIBLE PLANT		97,763,963	100,814,779
DISTRIBUTION PLANT			
360.20	LAND RIGHTS	5,664,270	5,101,395
361.00	STRUCTURES AND IMPROVEMENTS	10,774,220	11,837,490
362.10	STATION EQUIPMENT	155,802,824	172,570,974
362.15	STATION EQUIPMENT - SUBTRANSMISSION	8,412,893	9,814,766
362.40	STATION EQUIPMENT - SCADA	3,380,641	4,422,543
364.00	POLES, TOWERS AND FIXTURES	120,093,372	131,595,379
364.55	POLES AND FIXTURES - SUBTRANSMISSION	33,963,384	36,477,669
365.10	OVERHEAD CONDUCTORS AND DEVICES	140,201,731	95,818,887
365.15	OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	25,812,062	23,356,699
365.20	OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND DAMAGES	51,161,752	48,458,789
365.25	OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND DAMAGES - SUBTRANSMISSION	4,458,524	4,712,842
366.00	UNDERGROUND CONDUIT	9,788,426	8,866,531
366.50	UNDERGROUND CONDUIT - SUBTRANSMISSION	1,367	983
367.00	UNDERGROUND CONDUCTORS AND DEVICES	61,901,894	63,202,566
367.50	UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION	5,330,912	6,175,960
368.00	LINE TRANSFORMERS	192,939,875	186,256,930
369.00	SERVICES	56,418,079	62,628,882
370.30	METERS - SMART GRID	86,656,109	75,446,224
371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	5,133,420	6,215,912
372.00	LEASED PROPERTY	223,970	273,421
373.10	STREET LIGHTING AND SIGNAL SYSTEMS	12,373,358	6,497,117
373.30	LED LIGHTING	7,104,793	2,589,173
TOTAL DISTRIBUTION PLANT		997,597,876	962,321,131
GENERAL PLANT			
389.20	LAND RIGHTS	140,577	143,003
390.10	STRUCTURES AND IMPROVEMENTS		
	ARNOLD SERVICE CENTER	1,799,409	1,772,184
	BOYCE SERVICE CENTER	983,987	740,548
	BUTLER SERVICE CENTER	1,239,637	1,263,114
	CHARLEROI SERVICE CENTER	2,791,428	3,143,757
	CLARION SERVICE CENTER AND POLE YARD	529,075	568,123
	CONNELLSVILLE CONFERENCE CENTER	1,287,228	1,458,734
	CONNELLSVILLE HAZARDOUS MATERIAL	405,401	338,752
	CONNELLSVILLE METER LAB AND STOREHOUSE	609,270	827,437
	CONNELLSVILLE COVERED STORAGE AND OFFICE	3,228,689	2,630,293
	CONNELLSVILLE QUONSET STOREHOUSE	193,295	193,295
	CONNELLSVILLE GENERAL AND TRANSFORMER SHOP	1,039,097	1,110,187
	CONNELLSVILLE OIL STORAGE/WATER SEPARATOR	470,025	527,203
	CONNELLSVILLE GARAGE	1,924,158	1,733,637
	CONNELLSVILLE WEST SIDE COMPLEX	1,347,464	1,739,667
	DUNBAR STORAGE FACILITY	1,898,114	1,558,327
	JEANETTE SERVICE CENTER	2,882,523	4,039,911
	JEANETTE SERVICE CENTER GARAGE	540,861	476,393
	JEFFERSON SERVICE CENTER	1,667,050	1,695,442
	KITTANNING SERVICE CENTER	1,604,860	2,162,692
	KITTANNING SERVICE CENTER GARAGE	492,350	469,239
	LATROBE SERVICE CENTER	1,526,804	1,365,141
	MCCONNELLSBURG SERVICE CENTER	783,225	472,919
	PLEASANT VALLEY SERVICE CENTER	1,865,836	1,961,060
	ST. MARYS SERVICE CENTER	1,734,392	1,834,850
	ST. MARYS SERVICE CENTER GARAGE	870,687	628,687
	STATE COLLEGE SERVICE CENTER GARAGE	971,060	945,289
	WASHINGTON SERVICE CENTER	1,608,807	1,095,534
	WAYNESBORO SERVICE CENTER	1,373,860	1,390,152
	WAYNESBORO SERVICE CENTER GARAGE	568,255	468,250
	MINOR STRUCTURES	2,130,988	986,688
		40,367,835	39,597,505

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
FE PA WEST PENN RATE DISTRICT
COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2024

DEPRECIABLE GROUP (1)		CALCULATED ACCRUED DEPRECIATION (2)	BOOK RESERVE (3)
INTANGIBLE PLANT			
391.10	OFFICE FURNITURE	2,180,048	2,256,361
391.20	INFORMATION SYSTEMS	3,376,297	3,205,666
391.30	DATA HANDLING EQUIPMENT	19,781	21,150
391.50	SMART METERS HARDWARE	2,228,321	2,140,544
392.10	TRANSPORTATION EQUIPMENT - AUTOS	4,226,718	4,216,565
392.20	TRANSPORTATION EQUIPMENT - LIGHT TRUCKS	1,060,408	952,769
392.30	TRANSPORTATION EQUIPMENT - MEDIUM AND HEAVY TRUCKS	649,687	446,482
392.40	TRANSPORTATION EQUIPMENT - TRAILERS	259,611	324,652
392.60	TRANSPORTATION EQUIPMENT - ALL TERRAIN VEHICLES	176,155	181,753
393.00	STORES EQUIPMENT	262,428	264,375
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	9,161,101	9,083,770
395.00	LABORATORY EQUIPMENT	298,012	314,360
396.00	POWER OPERATED EQUIPMENT	207,536	225,519
397.00	COMMUNICATION EQUIPMENT	18,058,891	17,421,188
398.00	MISCELLANEOUS EQUIPMENT	208,896	223,983
TOTAL GENERAL PLANT		82,882,302	81,019,646
TOTAL DEPRECIABLE PLANT IN SERVICE		**1,178,244,141**	**1,144,155,556**

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
FE PA WEST PENN RATE DISTRICT
COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2025

	DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
	(1)	(2)	(3)
INTANGIBLE PLANT			
303.10	MISCELLANEOUS INTANGIBLE PLANT - 7 YEAR LIFE	49,628,946	43,287,002
303.20	MISCELLANEOUS INTANGIBLE PLANT - 10 YEAR LIFE	53,423,727	62,576,758
303.30	MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE	138,240	138,208
	TOTAL INTANGIBLE PLANT	103,190,913	106,001,968
DISTRIBUTION PLANT			
360.20	LAND RIGHTS	5,786,860	5,285,511
361.00	STRUCTURES AND IMPROVEMENTS	11,075,897	12,052,308
362.10	STATION EQUIPMENT	161,604,358	180,163,068
362.15	STATION EQUIPMENT - SUBTRANSMISSION	8,681,339	10,092,553
362.40	STATION EQUIPMENT - SCADA	3,464,400	4,451,926
364.00	POLES, TOWERS AND FIXTURES	124,667,419	129,944,241
364.55	POLES AND FIXTURES - SUBTRANSMISSION	34,862,656	37,464,722
365.10	OVERHEAD CONDUCTORS AND DEVICES	148,062,162	104,553,369
365.15	OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	26,523,155	24,466,224
365.20	OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND DAMAGES	55,216,310	52,595,295
365.25	OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND DAMAGES - SUBTRANSMISSION	4,804,759	5,057,292
366.00	UNDERGROUND CONDUIT	10,141,125	9,299,330
366.50	UNDERGROUND CONDUIT - SUBTRANSMISSION	1,554	1,183
367.00	UNDERGROUND CONDUCTORS AND DEVICES	65,857,854	67,431,689
367.50	UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION	5,557,896	6,410,225
368.00	LINE TRANSFORMERS	200,877,858	196,440,402
369.00	SERVICES	58,483,315	64,310,908
370.30	METERS - SMART GRID	99,251,388	93,670,996
371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	5,349,311	6,462,835
372.00	LEASED PROPERTY	228,361	275,942
373.10	STREET LIGHTING AND SIGNAL SYSTEMS	12,911,420	7,948,343
373.30	LED LIGHTING	8,252,180	4,301,927
	TOTAL DISTRIBUTION PLANT	1,051,661,577	1,022,680,290
GENERAL PLANT			
389.20	LAND RIGHTS	144,606	146,990
390.10	STRUCTURES AND IMPROVEMENTS		
	ARNOLD SERVICE CENTER	2,069,649	2,052,607
	BOYCE SERVICE CENTER	1,043,958	821,395
	BUTLER SERVICE CENTER	1,408,072	1,436,011
	CHARLEROI SERVICE CENTER	2,956,077	3,292,974
	CLARION SERVICE CENTER AND POLE YARD	591,466	632,876
	CONNELLSVILLE CONFERENCE CENTER	1,365,273	1,537,027
	CONNELLSVILLE HAZARDOUS MATERIAL	420,300	359,733
	CONNELLSVILLE METER LAB AND STOREHOUSE	623,033	827,520
	CONNELLSVILLE COVERED STORAGE AND OFFICE	3,726,016	3,187,098
	CONNELLSVILLE QUONSET STOREHOUSE	193,295	193,295
	CONNELLSVILLE GENERAL AND TRANSFORMER SHOP	1,122,561	1,193,941
	CONNELLSVILLE OIL STORAGE/WATER SEPARATOR	486,633	527,203
	CONNELLSVILLE GARAGE	2,031,938	1,863,750
	CONNELLSVILLE WEST SIDE COMPLEX	1,408,402	1,772,865
	DUNBAR STORAGE FACILITY	1,977,108	1,685,476
	JEANETTE SERVICE CENTER	3,119,690	4,239,844
	JEANETTE SERVICE CENTER GARAGE	559,543	501,922
	JEFFERSON SERVICE CENTER	1,760,431	1,789,451
	KITTANNING SERVICE CENTER	1,713,365	2,251,681
	KITTANNING SERVICE CENTER GARAGE	504,893	485,725
	LATROBE SERVICE CENTER	1,914,742	1,780,349
	MCCONNELLSBURG SERVICE CENTER	815,441	531,064
	PLEASANT VALLEY SERVICE CENTER	2,011,383	2,104,022
	ST. MARYS SERVICE CENTER	1,847,177	1,960,690
	ST. MARYS SERVICE CENTER GARAGE	912,740	688,846
	STATE COLLEGE SERVICE CENTER GARAGE	1,020,229	1,001,383
	WASHINGTON SERVICE CENTER	2,918,776	2,478,310
	WAYNESBORO SERVICE CENTER	1,467,190	1,494,385
	WAYNESBORO SERVICE CENTER GARAGE	584,454	495,982
	GREENSBURG (NEW)	380,216	51,274
	MINOR STRUCTURES	1,996,506	957,298
		44,950,557	44,195,993

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
FE PA WEST PENN RATE DISTRICT
COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2025

	DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
	(1)	(2)	(3)
INTANGIBLE PLANT			
391.10	OFFICE FURNITURE	2,380,625	2,438,810
391.20	INFORMATION SYSTEMS	4,448,634	4,184,231
391.30	DATA HANDLING EQUIPMENT	10,593	10,960
391.50	SMART METERS HARDWARE	1,639,218	1,646,326
392.10	TRANSPORTATION EQUIPMENT - AUTOS	4,978,633	5,198,515
392.20	TRANSPORTATION EQUIPMENT - LIGHT TRUCKS	1,103,484	1,083,257
392.30	TRANSPORTATION EQUIPMENT - MEDIUM AND HEAVY TRUCKS	665,242	555,485
392.40	TRANSPORTATION EQUIPMENT - TRAILERS	271,121	333,719
392.60	TRANSPORTATION EQUIPMENT - ALL TERRAIN VEHICLES	180,876	191,555
393.00	STORES EQUIPMENT	180,658	181,557
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	10,185,358	10,130,718
395.00	LABORATORY EQUIPMENT	314,712	326,919
396.00	POWER OPERATED EQUIPMENT	212,278	229,952
397.00	COMMUNICATION EQUIPMENT	19,566,290	19,197,706
398.00	MISCELLANEOUS EQUIPMENT	4,584	11,270
	TOTAL GENERAL PLANT	91,237,469	90,063,965
	TOTAL DEPRECIABLE PLANT IN SERVICE	**1,246,089,959**	**1,218,746,223**

Q. V-A-3 Provide supporting schedules which indicate the procedures and calculations employed to develop the original cost plant and applicable reserves to the test year end as submitted in the current proceeding.

A. V-A-3 See: V-A-3 Attachment A and V-A-3 Attachment B

FirstEnergy Pennsylvania Electric Company
Calculation of Original Cost of Plant at December 31, 2024 and December 31, 2025
($ in Thousands)

Line	Acct No.	Description	Balance 12/31/22	Balance 12/31/23	2024 Forecast Activity			Balance 12/31/24	2025 Forecast Activity			Balance 12/31/25
					Additions	Retirements	Transfers		Additions	Retirements	Transfers	
			(1)	(1)	(2)	(3)	(4)	(5) = SUM cols. (1) to (4)	(6)	(7)	(8)	(9) = SUM cols. (5) to (8)
		NON-DEPRECIABLE PLANT										
1	301	Organization	$ 339	$ 339	$ -	$ -	$ -	$ 339	$ -	$ -	$ -	$ 339
2	302	Franchises and consents	526	526	-	-	-	526	-	-	-	526
3	350.11	Land - Transmission substations	7,019	7,014	-	-	-	7,014	-	-	-	7,014
4	350.21	Land - Transmission lines	4,061	4,061	-	-	-	4,061	-	-	-	4,061
5	360.11	Land - Distribution substations	13,178	13,167	385	(38)	-	13,513	1,175	(118)	-	14,571
6	360.21	Land - Distribution lines	518	512	-	-	-	512	-	-	-	512
7	389.1	Land - General plant	6,330	6,319	-	-	-	6,319	-	-	-	6,319
8		Subtotal - Non-depreciable plant	$ 31,971	$ 31,937	$ 385	$ (38)	$ -	$ 32,284	$ 1,175	$ (118)	$ -	$ 33,342
		INTANGIBLE PLANT										
9	303	Miscellaneous intangible plant	$ 371,571	$ 357,713	$ 18,646	$ (6,322)	$ (12,085)	$ 357,952	$ 22,298	$ (7,432)	$ -	$ 372,817
10		Subtotal - Intangible plant	$ 371,571	$ 357,713	$ 18,646	$ (6,322)	$ (12,085)	$ 357,952	$ 22,298	$ (7,432)	$ -	$ 372,817
		TRANSMISSION PLANT										
11	350.1	Easements - Transmission substations	$ 32,207	$ 32,203	$ -	$ -	$ -	$ 32,203	$ -	$ -	$ -	$ 32,203
12	350.2	Easements - Transmission lines	47,349	47,343	-	-	-	47,343	-	-	-	47,343
13	352.1	Structures and improvements	15,100	21,136	-	-	(21,136)	-	-	-	-	-
14	352.2	Clearing and grading of land	531	1,179	-	-	(1,179)	-	-	-	-	-
15	353	Station equipment	330,245	359,641	66	(7)	(359,700)	-	-	-	-	-
16	354	Towers and fixtures	46,054	46,268	-	-	(46,268)	-	-	-	-	-
17	355	Poles and fixtures	197,988	210,075	0	(0)	(210,075)	-	-	-	-	-
18	356.1	Overhead conductors and devices	161,099	180,565	0	(0)	(180,566)	-	-	-	-	-
19	356.2	Clearing and grading of land	58,269	58,059	-	-	(58,059)	-	-	-	-	-
20	357	Underground conduit	77	76	-	-	(76)	-	-	-	-	-
21	358	Underground conductors and devices	16,210	16,851	-	-	(16,851)	-	-	-	-	-
22	359	Roads and trails	105	6	-	-	(6)	-	-	-	-	-
23	359.1	Asset retirement costs for transmission plant	2	100	-	-	(100)	-	-	-	-	-
24		Subtotal - Transmission plant	$ 905,236	$ 973,502	$ 66	$ (7)	$ (894,015)	$ 79,547	$ -	$ -	$ -	$ 79,547
		DISTRIBUTION PLANT										
25	360.1	Easements - Distribution substations	$ 10,963	$ 10,958	$ -	$ -	$ -	$ 10,958	$ -	$ -	$ -	$ 10,958
26	360.2	Easements - Distribution lines	50,276	50,274	163	(16)	-	50,421	326	(33)	-	50,714
27	361.1	Structures and improvements	58,905	63,043	116	(12)	1,241	64,388	157	(16)	-	64,529
28	361.2	Clearing and grading of land	1,237	1,241	-	-	512	1,753	-	-	-	1,753
29	362	Station equipment	1,109,512	1,175,903	104,932	(10,493)	52,645	1,322,987	47,871	(4,787)	-	1,366,071
30	363	Energy storage equipment	-	-	-	-	-	-	-	-	-	-
31	364	Poles, towers and fixtures	1,704,734	1,800,028	107,773	(10,777)	85,560	1,982,583	139,237	(13,924)	-	2,107,896
32	365	Overhead conductors and devices	2,100,742	2,209,957	213,988	(21,399)	65,220	2,467,766	288,473	(28,847)	-	2,727,392
33	365.1	Clearing and grading of land	909,792	907,258	3,006	(301)	25,580	935,544	2,443	(244)	-	937,742
34	366	Underground conduit	109,783	114,105	1,069	(107)	76	115,142	143	(14)	-	115,271
35	367	Underground conductors and devices	825,037	864,956	58,210	(5,821)	16,586	933,932	92,878	(9,288)	-	1,017,522
36	368	Line transformers	1,495,378	1,544,760	68,596	(6,860)	-	1,606,497	90,728	(9,073)	-	1,688,152
37	369	Services	509,556	522,517	9,778	(978)	-	531,317	12,965	(1,297)	-	542,986
38	370	Meters	512,537	527,205	22,202	(546)	-	548,861	23,237	(680)	-	571,418
39	371	Installations on customers' premises	47,382	47,620	-	-	-	47,620	-	-	-	47,620
40	372	Leased property on customers' premises	496	493	-	-	-	493	-	-	-	493
41	373.1	Street lighting - Oh, Ug lines	76,421	77,955	5,634	(830)	-	82,759	10,660	(1,126)	-	92,293
42	373.2	Street lighting - ESIP	25	25	-	-	-	25	-	-	-	25
43	373.3	Street lighting - LED	35,332	37,923	4,928	(226)	-	42,625	925	(33)	-	43,517
44	374	Asset retirement costs for distribution plant	138	138	-	-	14	152	-	-	-	152
45		Subtotal - Distribution plant	$ 9,558,248	$ 9,956,360	$ 600,394	$ (58,365)	$ 247,433	$ 10,745,822	$ 710,043	$ (69,361)	$ -	$ 11,386,504
		GENERAL PLANT										
46	389.2	Easements - General plant	$ 334	$ 332	$ -	$ -	$ -	$ 333	$ -	$ -	$ -	$ 333
47	390.1	Structures and improvements	326,784	361,380	59,870	(5,754)	(71,500)	343,996	45,856	(1,863)	-	387,989
48	390.2	Clearing and grading of land	20,773	20,733	38	(237)	-	20,534	25	(157)	-	20,402
49	390.3	Structures & improvements - leasehold imp.	3,710	3,087	-	-	-	3,087	-	-	-	3,087
50	391.1	Office furniture and mechanical equipment	6,926	6,950	-	(401)	(351)	6,198	-	(1,365)	-	4,833
51	391.2	Data processing equipment	35,156	34,872	8,457	(9,530)	(1,799)	32,000	9,698	(9,721)	-	31,976
52	392	Transportation equipment	25,182	27,392	1,121	(100)	-	28,414	2,981	(298)	-	31,096
53	393	Stores equipment	1,263	1,222	-	(788)	-	434	-	(125)	-	309
54	394	Tools, shop and garage equipment	50,622	53,689	6,314	(4,351)	-	55,652	2,815	(1,139)	-	57,328
55	395	Laboratory equipment	731	729	-	(68)	-	661	-	-	-	661
56	396	Power operated equipment	6,598	8,065	-	(58)	-	8,007	-	-	-	8,007
57	397	Communication equipment	120,950	140,624	9,871	(14,903)	(10,767)	124,824	10,801	(7,497)	-	128,129
58	398	Miscellaneous equipment	1,042	432	-	(60)	-	371	-	(214)	-	157
59	399.1	Asset retirement costs for general plant	1,193	1,193	-	-	-	1,193	-	-	-	1,193
60		Subtotal - General plant	$ 601,262	$ 660,700	$ 85,671	$ (36,251)	$ (84,417)	$ 625,703	$ 72,177	$ (22,379)	$ -	$ 675,501
61		Total - Electric plant in service	$ 11,468,288	$ 11,980,212	$ 705,162	$ (100,983)	$ (743,084)	$ 11,841,307	$ 805,693	$ (99,290)	$ -	$ 12,547,710

FirstEnergy Pennsylvania Electric Company
Met-Ed Rate District
Calculation of Original Cost of Plant at December 31, 2024 and December 31, 2025
($ in Thousands)

Line	Acct No.	Description	Balance 12/31/22	Balance 12/31/23	2024 Forecast Activity			Balance 12/31/24	2025 Forecast Activity			Balance 12/31/25
					Additions	Retirements	Transfers		Additions	Retirements	Transfers	
			(1)	(2)	(3)	(4)	(5)	(6) = SUM cols. (2) to (5)	(7)	(8)	(9)	(10) = SUM cols. (6) to (9)
		NON-DEPRECIABLE PLANT										
1	301	Organization	$ 124	$ 124	$ -	$ -	$ -	$ 124	$ -	$ -	$ -	$ 124
2	302	Franchises and consents	151	151	-	-	-	151	-	-	-	151
3	350.11	Land - Transmission substations	1,510	1,509	-	-	-	1,509	-	-	-	1,509
4	350.21	Land - Transmission lines	2,045	2,045	-	-	-	2,045	-	-	-	2,045
5	360.11	Land - Distribution substations	3,749	3,711	-	-	-	3,711	-	-	-	3,711
6	360.21	Land - Distribution lines	303	303	-	-	-	303	-	-	-	303
7	389.1	Land - General plant	2,947	2,937	-	-	-	2,937	-	-	-	2,937
8		Subtotal - Non-depreciable plant	$ 10,829	$ 10,780	$ -	$ -	$ -	$ 10,780	$ -	$ -	$ -	$ 10,780
		INTANGIBLE PLANT										
9	303	Miscellaneous intangible plant	$ 104,680	$ 96,602	$ 5,614	$ (1,680)	$ -	$ 100,536	$ 6,737	$ (2,212)	$ -	$ 105,061
10		Subtotal - Intangible plant	$ 104,680	$ 96,602	$ 5,614	$ (1,680)	$ -	$ 100,536	$ 6,737	$ (2,212)	$ -	$ 105,061
		TRANSMISSION PLANT										
11	350.1	Easements - Transmission substations	$ 174	$ 174	$ -	$ -	$ -	$ 174	$ -	$ -	$ -	$ 174
12	350.2	Easements - Transmission lines	26,764	26,764	-	-	-	26,764	-	-	-	26,764
13	352.1	Structures and improvements	334	339	-	-	(339)	-	-	-	-	-
14	352.2	Clearing and grading of land	(0)	(0)	-	-	0	-	-	-	-	-
15	353	Station equipment	15,757	11,920	-	-	(11,920)	-	-	-	-	-
16	354	Towers and fixtures	36	36	-	-	(36)	-	-	-	-	-
17	355	Poles and fixtures	1,600	3,234	-	-	(3,234)	-	-	-	-	-
18	356.1	Overhead conductors and devices	1,318	1,346	0	(0)	(1,346)	-	-	-	-	-
19	356.2	Clearing and grading of land	430	429	-	-	(429)	-	-	-	-	-
20	357	Underground conduit	-	-	-	-	-	-	-	-	-	-
21	358	Underground conductors and devices	1,461	1,537	-	-	(1,537)	-	-	-	-	-
22	359	Roads and trails	12	-	-	-	-	-	-	-	-	-
23	359.1	Asset retirement costs for transmission plant	-	12	-	-	(12)	-	-	-	-	-
24		Subtotal - Transmission plant	$ 47,886	$ 45,791	$ 0	$ (0)	$ (18,853)	$ 26,938	$ -	$ -	$ -	$ 26,938
		DISTRIBUTION PLANT										
25	360.1	Easements - Distribution substations	$ 613	$ 612	$ -	$ -	$ -	$ 612	$ -	$ -	$ -	$ 612
26	360.2	Easements - Distribution lines	28,321	28,321	-	-	-	28,321	-	-	-	28,321
27	361.1	Structures and improvements	14,385	17,338	-	-	339	17,677	-	-	-	17,677
28	361.2	Clearing and grading of land	426	426	-	-	(0)	426	-	-	-	426
29	362	Station equipment	294,490	309,358	33,235	(3,324)	11,920	351,189	14,738	(1,474)	-	364,453
30	363	Energy storage equipment	-	-	-	-	-	-	-	-	-	-
31	364	Poles, towers and fixtures	516,996	550,420	26,166	(2,617)	3,271	577,240	33,106	(3,311)	-	607,035
32	365	Overhead conductors and devices	579,116	615,842	83,598	(8,360)	1,346	692,427	114,353	(11,435)	-	795,345
33	365.1	Clearing and grading of land	229,349	229,366	-	-	429	229,795	-	-	-	229,795
34	366	Underground conduit	34,936	35,459	-	-	-	35,459	-	-	-	35,459
35	367	Underground conductors and devices	306,285	318,308	17,669	(1,767)	1,537	335,746	25,195	(2,519)	-	358,421
36	368	Line transformers	477,217	491,326	18,231	(1,823)	-	507,734	17,358	(1,736)	-	523,356
37	369	Services	194,632	199,369	1,082	(108)	-	200,343	1,272	(127)	-	201,488
38	370	Meters	137,405	141,705	4,028	(81)	-	145,652	4,446	(89)	-	150,008
39	371	Installations on customers' premises	4,841	4,862	-	-	-	4,862	-	-	-	4,862
40	372	Leased property on customers' premises	-	-	-	-	-	-	-	-	-	-
41	373.1	Street lighting - Oh, Ug lines	15,012	15,691	772	(108)	-	16,356	616	(83)	-	16,888
42	373.2	Street lighting - ESIP	-	-	-	-	-	-	-	-	-	-
43	373.3	Street lighting - LED	2,825	3,425	392	(9)	-	3,808	279	(6)	-	4,081
44	374	Asset retirement costs for distribution plant	37	37	-	-	12	49	-	-	-	49
45		Subtotal - Distribution plant	$ 2,836,888	$ 2,961,866	$ 185,173	$ (18,195)	$ 18,853	$ 3,147,697	$ 211,362	$ (20,781)	$ -	$ 3,338,278
		GENERAL PLANT										
46	389.2	Easements - General plant	$ 18	$ 18	$ -	$ -	$ -	$ 18	$ -	$ -	$ -	$ 18
47	390.1	Structures and improvements	108,447	118,831	17,079	(1,475)	-	134,435	8,714	(717)	-	142,432
48	390.2	Clearing and grading of land	13,632	13,593	38	(237)	-	13,394	25	(157)	-	13,262
49	390.3	Structures & improvements - leasehold imp.	886	316	-	-	-	316	-	-	-	316
50	391.1	Office furniture and mechanical equipment	2,609	2,743	-	(202)	-	2,542	-	(1,362)	-	1,179
51	391.2	Data processing equipment	8,165	7,308	1,819	(2,704)	-	6,422	1,965	(2,329)	-	6,058
52	392	Transportation equipment	5,497	5,662	-	-	-	5,662	486	(49)	-	6,099
53	393	Stores equipment	300	300	-	(245)	-	56	-	(17)	-	38
54	394	Tools, shop and garage equipment	11,832	12,659	1,644	(1,179)	-	13,123	903	(320)	-	13,706
55	395	Laboratory equipment	86	86	-	-	-	86	-	-	-	86
56	396	Power operated equipment	782	1,249	-	-	-	1,249	-	-	-	1,249
57	397	Communication equipment	30,344	32,900	2,900	(7,997)	-	27,803	3,672	(202)	-	31,274
58	398	Miscellaneous equipment	107	76	-	(9)	-	67	-	-	-	67
59	399.1	Asset retirement costs for general plant	106	106	-	-	-	106	-	-	-	106
60		Subtotal - General plant	$ 182,811	$ 195,845	$ 23,480	$ (14,048)	$ -	$ 205,277	$ 15,766	$ (5,154)	$ -	$ 215,889
61		Total - Electric plant in service	$ 3,183,094	$ 3,310,884	$ 214,267	$ (33,923)	$ -	$ 3,491,228	$ 233,865	$ (28,147)	$ -	$ 3,696,946

FirstEnergy Pennsylvania Electric Company
Penelec Rate District
Calculation of Original Cost of Plant at December 31, 2024 and December 31, 2025
($ in Thousands)

Line	Acct No.	Description	Balance 12/31/22	Balance 12/31/23	2024 Forecast Activity			Balance 12/31/24	2025 Forecast Activity			Balance 12/31/25
					Additions	Retirements	Transfers		Additions	Retirements	Transfers	
			(1)	(2)	(3)	(4)	(5)	(6) = SUM cols. (2) to (5)	(7)	(8)	(9)	(10) = SUM cols. (6) to (9)
		NON-DEPRECIABLE PLANT										
1	301	Organization	$ 35	$ 35	$ -	$ -	$ -	$ 35	$ -	$ -	$ -	$ 35
2	302	Franchises and consents	307	307	-	-	-	307	-	-	-	307
3	350.11	Land - Transmission substations	2,281	2,281	-	-	-	2,281	-	-	-	2,281
4	350.21	Land - Transmission lines	628	628	-	-	-	628	-	-	-	628
5	360.11	Land - Distribution substations	1,515	1,515	-	-	-	1,515	-	-	-	1,515
6	360.21	Land - Distribution lines	183	166	-	-	-	166	-	-	-	166
7	389.1	Land - General plant	1,093	1,093	-	-	-	1,093	-	-	-	1,093
8		Subtotal - Non-depreciable plant	$ 6,042	$ 6,024	$ -	$ -	$ -	$ 6,024	$ -	$ -	$ -	$ 6,024
		INTANGIBLE PLANT										
9	303	Miscellaneous intangible plant	$ 109,056	$ 102,769	$ 6,953	$ (1,796)	$ -	$ 107,927	$ 10,799	$ (2,048)	$ -	$ 116,678
10		Subtotal - Intangible plant	$ 109,056	$ 102,769	$ 6,953	$ (1,796)	$ -	$ 107,927	$ 10,799	$ (2,048)	$ -	$ 116,678
		TRANSMISSION PLANT										
11	350.1	Easements - Transmission substations	$ 143	$ 143	$ -	$ -	$ -	$ 143	$ -	$ -	$ -	$ 143
12	350.2	Easements - Transmission lines	12,577	12,575	-	-	-	12,575	-	-	-	12,575
13	352.1	Structures and improvements	22	22	-	-	(22)	-	-	-	-	-
14	352.2	Clearing and grading of land	319	319	-	-	(319)	-	-	-	-	-
15	353	Station equipment	11,548	11,560	0	(0)	(11,560)	-	-	-	-	-
16	354	Towers and fixtures	-	-	-	-	-	-	-	-	-	-
17	355	Poles and fixtures	443	536	-	-	(536)	-	-	-	-	-
18	356.1	Overhead conductors and devices	693	750	-	-	(750)	-	-	-	-	-
19	356.2	Clearing and grading of land	37	37	-	-	(37)	-	-	-	-	-
20	357	Underground conduit	-	-	-	-	-	-	-	-	-	-
21	358	Underground conductors and devices	1,044	1,286	-	-	(1,286)	-	-	-	-	-
22	359	Roads and trails	86	-	-	-	-	-	-	-	-	-
23	359.1	Asset retirement costs for transmission plant	-	86	-	-	(86)	-	-	-	-	-
24		Subtotal - Transmission plant	$ 26,914	$ 27,315	$ 0	$ -	$ (14,597)	$ 12,718	$ -	$ -	$ -	$ 12,718
		DISTRIBUTION PLANT										
25	360.1	Easements - Distribution substations	$ 121	$ 121	$ -	$ -	$ -	$ 121	$ -	$ -	$ -	$ 121
26	360.2	Easements - Distribution lines	15,498	15,498	0	0	-	15,498	0	0	-	15,498
27	361.1	Structures and improvements	17,004	18,035	74	(7)	108	18,210	70	(7)	-	18,273
28	361.2	Clearing and grading of land	333	333	0	0	319	653	0	0	-	653
29	362	Station equipment	337,447	365,313	41,983	(4,198)	11,560	414,658	17,918	(1,792)	-	430,784
30	363	Energy storage equipment	-	-	0	0	-	-	0	0	-	-
31	364	Poles, towers and fixtures	652,728	685,497	29,102	(2,910)	536	712,225	39,728	(3,973)	-	747,980
32	365	Overhead conductors and devices	869,561	904,045	65,525	(6,553)	787	963,806	76,764	(7,676)	-	1,032,894
33	365.1	Clearing and grading of land	283,873	283,178	0	0	-	283,178	0	0	-	283,178
34	366	Underground conduit	42,861	45,921	984	(98)	-	46,806	43	(4)	-	46,845
35	367	Underground conductors and devices	219,601	229,295	19,236	(1,924)	1,286	247,894	26,544	(2,654)	-	271,783
36	368	Line transformers	436,122	448,019	19,735	(1,974)	-	465,781	38,872	(3,887)	-	500,766
37	369	Services	134,955	137,736	2,025	(202)	-	139,558	5,034	(503)	-	144,089
38	370	Meters	136,606	140,631	6,010	(122)	-	146,519	6,159	(199)	-	152,478
39	371	Installations on customers' premises	28,709	28,678	0	0	-	28,678	0	0	-	28,678
40	372	Leased property on customers' premises	199	196	0	0	-	196	0	0	-	196
41	373.1	Street lighting - Oh, Ug lines	34,096	34,316	3,145	(420)	-	37,041	5,271	(527)	-	41,785
42	373.2	Street lighting - ESIP	-	-	0	0	-	-	0	0	-	-
43	373.3	Street lighting - LED	7,736	8,567	1,517	(46)	-	10,037	0	0	-	10,037
44	374	Asset retirement costs for distribution plant	81	81	0	0	-	81	0	0	-	81
45		Subtotal - Distribution plant	$ 3,217,529	$ 3,345,461	$ 189,337	$ (18,455)	$ 14,597	$ 3,530,940	$ 216,404	$ (21,224)	$ -	$ 3,726,120
		GENERAL PLANT										
46	389.2	Easements - General plant	$ 21	$ 21	$ -	$ -	$ -	$ 21	$ -	$ -	$ -	$ 21
47	390.1	Structures and improvements	71,912	78,981	11,351	(1,135)	-	89,197	5,925	(593)	-	94,530
48	390.2	Clearing and grading of land	7,099	7,099	0	0	-	7,099	0	0	-	7,099
49	390.3	Structures & improvements - leasehold imp.	601	561	0	0	-	561	0	0	-	561
50	391.1	Office furniture and mechanical equipment	481	479	0	(134)	-	345	0	0	-	345
51	391.2	Data processing equipment	11,062	11,567	1,888	(3,928)	-	9,527	2,902	(4,419)	-	8,010
52	392	Transportation equipment	7,770	9,406	996	(100)	-	10,302	1,044	(104)	-	11,242
53	393	Stores equipment	583	583	0	(543)	-	40	0	(15)	-	25
54	394	Tools, shop and garage equipment	17,363	18,534	2,078	(1,411)	-	19,201	611	(509)	-	19,302
55	395	Laboratory equipment	170	170	0	0	-	170	0	0	-	170
56	396	Power operated equipment	5,086	5,159	0	(58)	-	5,101	0	0	-	5,101
57	397	Communication equipment	40,405	44,631	3,982	(1,033)	-	47,580	4,030	(5,335)	-	46,275
58	398	Miscellaneous equipment	155	73	0	0	-	73	0	(2)	-	71
59	399.1	Asset retirement costs for general plant	322	322	0	0	-	322	0	0	-	322
60		Subtotal - General plant	$ 163,030	$ 177,587	$ 20,293	$ (8,342)	$ -	$ 189,539	$ 14,512	$ (10,977)	$ -	$ 193,073
61		Total - Electric plant in service	$ 3,522,571	$ 3,659,156	$ 216,583	$ (28,593)	$ -	$ 3,847,147	$ 241,714	$ (34,248)	$ -	$ 4,054,613

FirstEnergy Pennsylvania Electric Company
Penn Power Rate District
Calculation of Original Cost of Plant at December 31, 2024 and December 31, 2025
($ in Thousands)

Line	Acct No.	Description	Balance 12/31/22	Balance 12/31/23	2024 Forecast Activity			Balance 12/31/24	2025 Forecast Activity			Balance 12/31/25
					Additions	Retirements	Transfers		Additions	Retirements	Transfers	
			(1)	(2)	(3)	(4)	(5)	(6) = SUM cols. (2) to (5)	(7)	(8)	(9)	(10) = SUM cols. (6) to (9)
		NON-DEPRECIABLE PLANT										
1	301	Organization	$ 23	$ 23	$ -	$ -	$ -	$ 23	$ -	$ -	$ -	$ 23
2	302	Franchises and consents	69	69	-	-	-	69	-	-	-	69
3	350.11	Land - Transmission substations	945	945	-	-	-	945	-	-	-	945
4	350.21	Land - Transmission lines	1,167	1,167	-	-	-	1,167	-	-	-	1,167
5	360.11	Land - Distribution substations	1,213	1,241	385	(38)	-	1,587	1,175	(118)	-	2,645
6	360.21	Land - Distribution lines	5	5	-	-	-	5	-	-	-	5
7	389.1	Land - General plant	227	227	-	-	-	227	-	-	-	227
8		Subtotal - Non-depreciable plant	$ 3,648	$ 3,676	$ 385	$ (38)	$ -	$ 4,022	$ 1,175	$ (118)	$ -	$ 5,080
		INTANGIBLE PLANT										
9	303	Miscellaneous intangible plant	$ 26,546	$ 23,780	$ 1,892	$ (1,067)	$ -	$ 24,605	$ 1,547	$ (899)	$ -	$ 25,253
10		Subtotal - Intangible plant	$ 26,546	$ 23,780	$ 1,892	$ (1,067)	$ -	$ 24,605	$ 1,547	$ (899)	$ -	$ 25,253
		TRANSMISSION PLANT										
11	350.1	Easements - Transmission substations	$ 931	$ 931	$ -	$ -	$ -	$ 931	$ -	$ -	$ -	$ 931
12	350.2	Easements - Transmission lines	7,502	7,502	-	-	-	7,502	-	-	-	7,502
13	352.1	Structures and improvements	784	784	-	-	(784)	-	-	-	-	-
14	352.2	Clearing and grading of land	195	195	-	-	(195)	-	-	-	-	-
15	353	Station equipment	8,535	8,537	66	(7)	(8,596)	-	-	-	-	-
16	354	Towers and fixtures	8	8	-	-	(8)	-	-	-	-	-
17	355	Poles and fixtures	3,120	3,142	0	(0)	(3,142)	-	-	-	-	-
18	356.1	Overhead conductors and devices	2,980	3,151	-	-	(3,151)	-	-	-	-	-
19	356.2	Clearing and grading of land	181	181	-	-	(181)	-	-	-	-	-
20	357	Underground conduit	65	65	-	-	(65)	-	-	-	-	-
21	358	Underground conductors and devices	108	108	-	-	(108)	-	-	-	-	-
22	359	Roads and trails	6	6	-	-	(6)	-	-	-	-	-
23	359.1	Asset retirement costs for transmission plant	-	-	-	-	-	-	-	-	-	-
24		Subtotal - Transmission plant	$ 24,415	$ 24,611	$ 66	$ (7)	$ (16,237)	$ 8,433	$ -	$ -	$ -	$ 8,433
		DISTRIBUTION PLANT										
25	360.1	Easements - Distribution substations	$ 11	$ 11	$ -	$ -	$ -	$ 11	$ -	$ -	$ -	$ 11
26	360.2	Easements - Distribution lines	5,792	5,792	-	-	-	5,792	-	-	-	5,792
27	361.1	Structures and improvements	3,366	3,463	42	(4)	790	4,290	87	(9)	-	4,368
28	361.2	Clearing and grading of land	449	454	-	-	195	650	-	-	-	650
29	362	Station equipment	96,174	105,561	5,817	(582)	8,596	119,393	9,963	(996)	-	128,359
30	363	Energy storage equipment	-	-	-	-	-	-	-	-	-	-
31	364	Poles, towers and fixtures	142,542	147,024	6,350	(635)	3,150	155,889	14,015	(1,402)	-	168,503
32	365	Overhead conductors and devices	169,515	174,774	13,197	(1,320)	3,151	189,802	19,887	(1,989)	-	207,700
33	365.1	Clearing and grading of land	78,168	78,495	-	-	181	78,676	-	-	-	78,676
34	366	Underground conduit	8,101	8,084	85	(8)	65	8,225	100	(10)	-	8,314
35	367	Underground conductors and devices	87,978	91,532	5,629	(563)	108	96,706	24,179	(2,418)	-	118,467
36	368	Line transformers	125,865	129,414	7,182	(718)	-	135,878	8,925	(892)	-	143,910
37	369	Services	45,719	46,966	1,087	(109)	-	47,944	1,105	(110)	-	48,938
38	370	Meters	47,383	49,038	2,258	(115)	-	51,181	2,539	(130)	-	53,590
39	371	Installations on customers' premises	4,032	4,092	-	-	-	4,092	-	-	-	4,092
40	372	Leased property on customers' premises	-	-	-	-	-	-	-	-	-	-
41	373.1	Street lighting - Oh, Ug lines	3,660	3,726	97	(55)	-	3,768	82	(46)	-	3,804
42	373.2	Street lighting - ESIP	25	25	-	-	-	25	-	-	-	25
43	373.3	Street lighting - LED	4,275	4,515	461	(1)	-	4,975	398	(2)	-	5,372
44	374	Asset retirement costs for distribution plant	4	4	-	-	-	4	-	-	-	4
45		Subtotal - Distribution plant	$ 823,060	$ 852,970	$ 42,204	$ (4,109)	$ 16,237	$ 907,301	$ 81,280	$ (8,004)	$ -	$ 980,577
		GENERAL PLANT										
46	389.2	Easements - General plant	$ 0	$ 0	$ -	$ -	$ -	$ 0	$ -	$ -	$ -	$ 0
47	390.1	Structures and improvements	6,801	7,753	$ 3,238	$ (324)	-	10,667	$ 820	$ (82)	-	11,405
48	390.2	Clearing and grading of land	41	41	$ -	$ -	-	41	$ -	$ -	-	41
49	390.3	Structures & improvements - leasehold imp.	525	525	$ -	$ -	-	525	$ -	$ -	-	525
50	391.1	Office furniture and mechanical equipment	48	49	$ -	$ (9)	-	40	$ -	$ -	-	40
51	391.2	Data processing equipment	2,674	2,793	$ 548	$ (663)	-	2,677	$ 322	$ (1,051)	-	1,948
52	392	Transportation equipment	2,212	1,434	$ 126	$ -	-	1,560	$ 277	$ (28)	-	1,809
53	393	Stores equipment	27	27	$ -	$ -	-	27	$ -	$ -	-	27
54	394	Tools, shop and garage equipment	2,820	3,127	$ 665	$ (111)	-	3,682	$ 257	$ -	-	3,938
55	395	Laboratory equipment	22	22	$ -	$ -	-	22	$ -	$ -	-	22
56	396	Power operated equipment	460	1,392	$ -	$ -	-	1,392	$ -	$ -	-	1,392
57	397	Communication equipment	8,179	9,470	$ 1,385	$ (964)	-	9,891	$ 1,881	$ (175)	-	11,598
58	398	Miscellaneous equipment	8	8	$ -	$ -	-	8	$ -	$ -	-	8
59	399.1	Asset retirement costs for general plant	33	33	$ -	$ -	-	33	$ -	$ -	-	33
60		Subtotal - General plant	$ 23,851	$ 26,674	$ 5,961	$ (2,071)	$ -	$ 30,565	$ 3,557	$ (1,336)	$ -	$ 32,786
61		Total - Electric plant in service	$ 901,521	$ 931,711	$ 50,508	$ (7,292)	$ -	$ 974,927	$ 87,559	$ (10,357)	$ -	$ 1,052,130

FirstEnergy Pennsylvania Electric Company
West Penn Rate District
Calculation of Original Cost of Plant at December 31, 2024 and December 31, 2025
($ in Thousands)

Line	Acct No.	Description	Balance 12/31/22	Balance 12/31/23	2024 Forecast Activity Additions	2024 Forecast Activity Retirements	2024 Forecast Activity Transfers	Balance 12/31/24	2025 Forecast Activity Additions	2025 Forecast Activity Retirements	2025 Forecast Activity ransfe	Balance 12/31/25
				(1)	(2)	(3)	(4)	(5) = SUM cols. (1) to (4)	(6)	(7)	(8)	(9) = SUM cols. (5) to (8)
		NON-DEPRECIABLE PLANT										
1	301	Organization	$ 157	$ 157	$ -	$ -	$ -	$ 157	$ -	$ -	$ -	$ 157
2	302	Franchises and consents	-	-	-	-	-	-	-	-	-	-
3	350.11	Land - Transmission substations	2,283	2,279	-	-	-	2,279	-	-	-	2,279
4	350.21	Land - Transmission lines	221	221	-	-	-	221	-	-	-	221
5	360.11	Land - Distribution substations	6,701	6,700	-	-	-	6,700	-	-	-	6,700
6	360.21	Land - Distribution lines	26	37	-	-	-	37	-	-	-	37
7	389.1	Land - General plant	2,063	2,063	-	-	-	2,063	-	-	-	2,063
8		Subtotal - Non-depreciable plant	$ 11,451	$ 11,457	$ -	$ -	$ -	$ 11,457	$ -	$ -	$ -	$ 11,457
		INTANGIBLE PLANT										
9	303	Miscellaneous intangible plant	$ 131,288	$ 134,561	$ 4,187	$ (1,779)	$ (12,085)	$ 124,884	$ 3,215	$ (2,273)	$ -	$ 125,825
10		Subtotal - Intangible plant	$ 131,288	$ 134,561	$ 4,187	$ (1,779)	$ (12,085)	$ 124,884	$ 3,215	$ (2,273)	$ -	$ 125,825
			0									
		TRANSMISSION PLANT	0									
11	350.1	Easements - Transmission substations	$ 30,958	$ 30,955	$ -	$ -	$ -	$ 30,955	$ -	$ -	$ -	$ 30,955
12	350.2	Easements - Transmission lines	506	503	-	-	-	503	-	-	-	503
13	352.1	Structures and improvements	13,961	19,991	-	-	(19,991)	-	-	-	-	-
14	352.2	Clearing and grading of land	17	664	-	-	(664)	-	-	-	-	-
15	353	Station equipment	294,405	327,624	-	-	(327,624)	-	-	-	-	-
16	354	Towers and fixtures	46,011	46,224	-	-	(46,224)	-	-	-	-	-
17	355	Poles and fixtures	192,825	203,162	-	-	(203,162)	-	-	-	-	-
18	356.1	Overhead conductors and devices	156,107	175,318	-	-	(175,318)	-	-	-	-	-
19	356.2	Clearing and grading of land	57,621	57,412	-	-	(57,412)	-	-	-	-	-
20	357	Underground conduit	12	11	-	-	(11)	-	-	-	-	-
21	358	Underground conductors and devices	13,597	13,920	-	-	(13,920)	-	-	-	-	-
22	359	Roads and trails	-	-	-	-	-	-	-	-	-	-
23	359.1	Asset retirement costs for transmission plant	2	2	-	-	(2)	-	-	-	-	-
24		Subtotal - Transmission plant	$ 806,021	$ 875,786	$ -	$ -	$ (844,328)	$ 31,457	$ -	$ -	$ -	$ 31,457
		DISTRIBUTION PLANT										
25	360.1	Easements - Distribution substations	$ 10,218	$ 10,214	$ -	$ -	$ -	$ 10,214	$ -	$ -	$ -	$ 10,214
26	360.2	Easements - Distribution lines	666	663	163	(16)	-	810	326	(33)	-	1,103
27	361.1	Structures and improvements	24,149	24,208	0	-	3	24,211	-	-	-	24,211
28	361.2	Clearing and grading of land	29	27	-	-	(3)	24	-	-	-	24
29	362	Station equipment	381,402	395,672	23,896	(2,390)	20,569	437,747	5,253	(525)	-	442,474
30	363	Energy storage equipment	-	-	-	-	-	-	-	-	-	-
31	364	Poles, towers and fixtures	392,467	417,087	46,155	(4,616)	78,603	537,230	52,388	(5,239)	-	584,379
32	365	Overhead conductors and devices	482,550	515,295	51,667	(5,167)	59,936	621,731	77,469	(7,747)	-	691,453
33	365.1	Clearing and grading of land	318,401	316,220	3,006	(301)	24,969	343,895	2,443	(244)	-	346,093
34	366	Underground conduit	23,885	24,641	-	-	11	24,652	-	-	-	24,652
35	367	Underground conductors and devices	211,174	225,822	15,676	(1,568)	13,656	253,586	16,960	(1,696)	-	268,850
36	368	Line transformers	456,174	476,001	23,448	(2,345)	-	497,104	25,573	(2,557)	-	520,120
37	369	Services	134,250	138,446	5,584	(558)	-	143,472	5,555	(555)	-	148,471
38	370	Meters	191,143	195,830	9,907	(228)	-	205,509	10,093	(261)	-	215,340
39	371	Installations on customers' premises	9,800	9,987	-	-	-	9,987	-	-	-	9,987
40	372	Leased property on customers' premises	298	297	-	-	-	297	-	-	-	297
41	373.1	Street lighting - Oh, Ug lines	23,653	24,222	1,620	(248)	-	25,593	4,691	(469)	-	29,815
42	373.2	Street lighting - ESIP	-	-	-	-	-	-	-	-	-	-
43	373.3	Street lighting - LED	20,497	21,416	2,558	(170)	-	23,804	248	(25)	-	24,027
44	374	Asset retirement costs for distribution plant	16	16	-	-	2	17	-	-	-	17
45		Subtotal - Distribution plant	$ 2,680,772	$ 2,796,063	$ 183,681	$ (17,605)	$ 197,746	$ 3,159,884	$ 200,997	$ (19,352)	$ -	$ 3,341,529
		GENERAL PLANT										
46	389.2	Easements - General plant	$ 294	$ 293	$ -	$ -	$ -	$ 293	$ -	$ -	$ -	$ 293
47	390.1	Structures and improvements	139,623	155,815	28,202	(2,820)	(71,500)	109,697	30,397	(471)	-	139,623
48	390.2	Clearing and grading of land	-	-	-	-	-	-	-	-	-	-
49	390.3	Structures & improvements - leasehold imp.	1,697	1,685	-	-	-	1,685	-	-	-	1,685
50	391.1	Office furniture and mechanical equipment	3,789	3,678	-	(56)	(351)	3,272	-	(2)	-	3,269
51	391.2	Data processing equipment	13,255	13,204	4,203	(2,235)	(1,799)	13,373	4,508	(1,922)	-	15,959
52	392	Transportation equipment	9,703	10,890	(0)	-	-	10,890	1,174	(117)	-	11,946
53	393	Stores equipment	352	312	-	-	-	312	-	(92)	-	219
54	394	Tools, shop and garage equipment	18,607	19,369	1,927	(1,650)	-	19,646	1,045	(310)	-	20,381
55	395	Laboratory equipment	454	452	-	(68)	-	384	-	-	-	384
56	396	Power operated equipment	270	265	-	-	-	265	-	-	-	265
57	397	Communication equipment	42,021	53,623	1,604	(4,910)	(10,767)	39,550	1,219	(1,786)	-	38,982
58	398	Miscellaneous equipment	772	276	-	(52)	-	224	-	(213)	-	11
59	399.1	Asset retirement costs for general plant	733	733	-	-	-	733	-	-	-	733
60		Subtotal - General plant	$ 231,570	$ 260,594	$ 35,936	$ (11,790)	$ (84,417)	$ 200,323	$ 38,343	$ (4,913)	$ -	$ 233,752
61		Total - Electric plant in service	$ 3,861,102	$ 4,078,461	$ 223,804	$ (31,175)	$ (743,084)	$ 3,528,005	$ 242,554	$ (26,538)	$ -	$ 3,744,021

FirstEnergy Pennsylvania Electric Company
Calculation of Reserve at December 31, 2024 and December 31, 2025
($ in Thousands)

Line	Acct No.	Description	Balance 12/31/23	Balance 12/31/23	2024 Forecast Activity				Balance 12/31/24	2025 Forecast Activity	
					Depreciation	Cost of Removal	Retirements	Transfers		Depreciation	Cost of Removal
			(1)	(1)	(2)	(3)	(4)	(5)	(6) = SUM cols. (1) to (5)	(7)	(8)
		INTANGIBLE PLANT									
1	301	Organization	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	302	Franchises and consents	(45)	(45)	-	-	-	-	(45)	-	-
3	303	Miscellaneous intangible plant	290,080	268,371	29,197	-	(6,322)	(7,588)	283,659	23,040	(0)
4		Subtotal - Intangible plant	$ 290,035	$ 268,326	$ 29,197	$ -	$ (6,322)	$ (7,588)	$ 283,614	$ 23,040	$ (0)
		TRANSMISSION PLANT									
5	350	Easements - Transmission plant	$ 38,315	$ 39,359	$ 1,038	$ -	$ -	$ -	$ 40,397	$ 1,038	$ -
6	352	Structures and improvements	4,557	4,441	$ 14	$ -	$ -	$ (4,456)	-	-	-
7	353	Station equipment	76,195	83,102	$ 1,142	$ (104)	$ (7)	$ (84,133)	-	-	-
8	354	Towers and fixtures	31,439	31,969	$ 357	$ -	$ (0)	$ (32,326)	-	-	-
9	355	Poles and fixtures	91,710	94,748	$ 1,003	$ (668)	$ (0)	$ (95,083)	-	-	-
10	356	Overhead conductors and devices	85,456	87,288	$ 1,347	$ -	$ (0)	$ (88,635)	-	-	-
11	357	Underground conduit	60	156	$ (29)	$ (0)	$ -	$ (127)	-	-	-
12	358	Underground conductors and devices	6,226	6,645	$ 413	$ -	$ -	$ (7,058)	-	-	-
13	359	Roads and trails	28	30	$ 1	$ -	$ -	$ (31)	-	-	-
		RWIP	639	665	$ -	$ -	$ -	$ (665)	(0)	-	-
14		Subtotal - Transmission plant	$ 334,624	$ 348,403	$ 5,288	$ (773)	$ (7)	$ (312,514)	$ 40,397	$ 1,038	$ -
		DISTRIBUTION PLANT									
15	360	Easements - Distribution plant	$ 32,971	$ 33,592	$ 609	$ -	$ (55)	$ -	$ 34,146	$ 605	$ -
16	361	Structures and improvements	28,887	29,398	731	(7)	(12)	1,014	31,124	838	(22)
17	362	Station equipment	404,766	415,628	20,594	(4,807)	(10,493)	25,064	445,986	30,154	(2,895)
18	363	Energy storage equipment	143,537	-	-	-	-	-	-	-	-
19	364	Poles, towers and fixtures	460,699	535,313	36,393	(9,292)	(10,777)	46,498	598,134	50,157	(20,159)
20	365	Overhead conductors and devices	410,191	515,947	65,666	(17,503)	(21,699)	33,519	575,929	96,689	(16,070)
21	366	Underground conduit	45,657	47,090	1,699	(55)	(107)	61	48,689	1,914	(2)
22	367	Underground conductors and devices	258,800	272,463	20,989	(5,038)	(5,821)	6,915	289,507	25,637	(3,900)
23	368	Line transformers	551,912	568,793	38,560	(7,311)	(6,860)	-	593,182	46,621	(3,018)
24	369	Services	229,258	236,558	9,817	(1,062)	(978)	-	244,335	11,194	(1,306)
25	370	Meters	114,891	149,668	43,574	165	(546)	-	192,861	49,294	(265)
26	371	Installations on customers' premises	33,654	34,243	915	-	-	-	35,158	907	-
27	372	Leased property on customers' premises	463	464	4	-	-	-	468	3	-
28	373.1	Street lighting	18,607	19,766	7,603	(857)	(1,056)	-	25,455	9,927	(265)
29	374	Asset retirement costs for distribution plant	125	134	2	-	-	-	136	1	-
		RWIP	(7,049)	(6,232)	-	-	-	665	(5,567)	-	-
30		Subtotal - Distribution plant	$ 2,727,367	$ 2,852,826	$ 247,154	$ (45,767)	$ (58,403)	$ 113,735	$ 3,109,545	$ 323,942	$ (47,902)
		GENERAL PLANT									
31	389.2	Easements - General plant	$ 186	$ 190	$ 4	$ -	$ -	$ -	$ 194	$ 4	$ -
32	390.1	Structures and improvements	173,595	178,507	5,467	-	(5,991)	(30,647)	147,337	14,194	(575)
33	391.0	Office furniture and equipment	22,848	26,241	11,461	-	(6,004)	(836)	30,862	6,104	-
34	392	Transportation equipment	9,985	13,307	2,448	-	(3,928)	-	11,827	2,506	8
35	393	Stores equipment	1,174	1,148	17	-	(345)	-	821	11	-
36	394	Tools, shop and garage equipment	20,615	22,544	2,691	-	(3,483)	-	21,751	2,971	(0)
37	395	Laboratory equipment	625	642	17	-	(1,479)	-	(820)	14	-
38	396	Power operated equipment	5,845	5,904	103	-	-	-	6,007	133	-
39	397	Communication equipment	45,294	48,067	11,230	-	(13,928)	(1,732)	43,637	11,122	(6,665)
40	398	Miscellaneous equipment	1,036	425	1	-	(1,093)	-	(667)	3	-
41	399.1	Asset retirement costs for general plant	713	742	29	-	-	-	771	36	-
		RWIP	436	916	-	-	-	-	916	-	-
42		Subtotal - General plant	$ 282,350	$ 298,633	$ 33,468	$ -	$ (36,251)	$ (33,214)	$ 262,637	$ 37,097	$ (7,232)
43		Total - Electric plant in service	$ 3,634,375	$ 3,768,188	$ 315,107	$ (46,539)	$ (100,983)	$ (239,581)	$ 3,696,192	$ 385,117	$ (55,134)

FirstEnergy Pennsylvania Electric Company
Met-Ed Rate District
Calculation of Reserve at December 31, 2024 and December 31, 2025
($ in Thousands)

Line	Acct No.	Description	Balance 12/31/22	Balance 12/31/23	2024 Forecast Activity				Balance 12/31/24	2025 Forecast Activity	
					Depreciation	Cost of Removal	Retirements	Transfers		Depreciation	Cost of Removal
			(1)	(2)	(3)	(4)	(5)	(6)	(7) = SUM cols. (2) to (6)	(8)	(9)
		INTANGIBLE PLANT									
1	301	Organization	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	302	Franchises and consents	(15)	(15)	-	-	-	-	(15)	$ -	$ -
3	303	Miscellaneous intangible plant	83,870	73,264	7,240	-	(1,680)	-	78,824	$ 6,363	$ (0)
4		Subtotal - Intangible plant	$ 83,855	$ 73,250	$ 7,240	$ -	$ (1,680)	$ -	$ 78,810	$ 6,363	$ (0)
		TRANSMISSION PLANT									
5	350	Easements - Transmission plant	$ 15,338	$ 15,701	$ 361	$ -	$ -	$ -	$ 16,062	$ 361	$ -
6	352	Structures and improvements	40	45	5	-	-	(51)	-	-	-
7	353	Station equipment	177	562	304	-	-	(866)	-	-	-
8	354	Towers and fixtures	13	23	-	-	-	(23)	-	-	-
9	355	Poles and fixtures	377	335	46	-	-	(381)	-	-	-
10	356	Overhead conductors and devices	661	695	16	-	(0)	(711)	-	-	-
11	357	Underground conduit	-	-	-	-	-	-	-	-	-
12	358	Underground conductors and devices	303	341	38	-	-	(379)	-	-	-
13	359	Roads and trails	9	9	0	-	-	(9)	-	-	-
		RWIP	863	864	-	-	-	(864)	-	-	-
14		Subtotal - Transmission plant	$ 17,780	$ 18,575	$ 770	$ -	$ (0)	$ (3,283)	$ 16,062	$ 361	$ -
		DISTRIBUTION PLANT									
15	360	Easements - Distribution plant	$ 17,207	$ 17,519	$ 312	$ -	$ -	$ -	$ 17,832	$ 281	$ -
16	361	Structures and improvements	7,074	7,242	280	-	-	59	7,581	291	-
17	362	Station equipment	94,767	99,563	5,648	(588)	(3,324)	866	102,164	7,726	(296)
18	363	Energy storage equipment	143,537	-	-	-	-	-	-	-	-
19	364	Poles, towers and fixtures	82,897	146,271	11,559	(2,585)	(2,617)	403	153,033	16,617	(5,448)
20	365	Overhead conductors and devices	38,723	127,492	19,767	(6,872)	(8,360)	711	132,738	29,587	(5,392)
21	366	Underground conduit	15,066	15,513	504	-	-	-	16,017	592	-
22	367	Underground conductors and devices	97,241	102,786	7,288	(1,361)	(1,767)	379	107,326	8,739	(933)
23	368	Line transformers	179,330	186,453	13,273	(1,425)	(1,823)	-	196,477	14,683	(375)
24	369	Services	88,887	92,361	3,836	(91)	(108)	-	95,997	4,449	(64)
25	370	Meters	26,685	35,892	11,650	875	(81)	-	48,337	12,983	(18)
26	371	Installations on customers' premises	3,078	3,143	101	-	-	-	3,244	105	-
27	372	Leased property on customers' premises	-	-	-	-	-	-	-	-	-
28	373.1	Street lighting	4,429	4,616	817	(175)	(116)	-	5,142	1,219	(22)
29	374	Asset retirement costs for distribution plant	28	29	1	-	-	-	30	1	-
		RWIP	(12,155)	(8,060)	-	-	-	864	(7,196)	-	-
30		Subtotal - Distribution plant	$ 786,793	$ 830,819	$ 75,035	$ (12,222)	$ (18,195)	$ 3,283	$ 878,720	$ 97,273	$ (12,549)
		GENERAL PLANT									
31	389.2	Easements - General plant	$ 16	$ 16	$ 0	$ -	$ -	$ -	$ 16	$ 0	$ -
32	390.1	Structures and improvements	65,594	67,017	1,926	-	(1,712)	-	67,232	5,111	(205)
33	391.0	Office furniture and equipment	6,095	7,790	2,180	-	(2,906)	-	7,064	1,077	-
34	392	Transportation equipment	1,797	2,507	392	-	-	-	2,899	371	8
35	393	Stores equipment	287	288	5	-	(245)	-	48	1	-
36	394	Tools, shop and garage equipment	4,746	4,943	490	-	(1,179)	-	4,254	537	-
37	395	Laboratory equipment	86	86	-	-	-	-	86	-	-
38	396	Power operated equipment	658	634	10	-	-	-	644	33	-
39	397	Communication equipment	10,659	11,238	1,654	-	(7,997)	-	4,895	1,347	(0)
40	398	Miscellaneous equipment	89	61	2	-	(9)	-	54	1	-
41	399.1	Asset retirement costs for general plant	65	66	2	-	-	-	68	8	-
		RWIP	23	62	-	-	-	-	62	-	-
42		Subtotal - General plant	$ 90,115	$ 94,708	$ 6,663	$ -	$ (14,048)	$ -	$ 87,323	$ 8,486	$ (197)
43		Total - Electric plant in service	$ 978,543	$ 1,017,352	$ 89,708	$ (12,222)	$ (33,923)	$ -	$ 1,060,915	$ 112,484	$ (12,745)

FirstEnergy Pennsylvania Electric Company
Penelec Rate District
Calculation of Reserve at December 31, 2024 and December 31, 2025
($ in Thousands)

Line	Acct No.	Description	Balance 12/31/22	Balance 12/31/23	2024 Forecast Activity				Balance 12/31/24	2025 Forecast Activity	
					Depreciation	Cost of Removal	Retirements	Transfers		Depreciation	Cost of Removal
			(1)	(2)	(3)	(4)	(5)	(6)	(7) = SUM cols. (2) to (6)	(8)	(9)
		INTANGIBLE PLANT									
1	301	Organization	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	302	Franchises and consents	(32)	(32)	$ -	-	-	-	(32)	-	-
3	303	Miscellaneous intangible plant	85,410	76,893	$ 8,074	-	(1,796)	-	83,171	7,172	-
4		Subtotal - Intangible plant	$ 85,379	$ 76,861	$ 8,074	$ -	$ (1,796)	$ -	$ 83,139	$ 7,172	$ -
		TRANSMISSION PLANT									
5	350	Easements - Transmission plant	$ 7,449	$ 7,645	$ 193	$ -	$ -	$ -	$ 7,838	$ 193	$ -
6	352	Structures and improvements	203	-	$ -	-	-	-	-	-	-
7	353	Station equipment	(706)	208	$ 2	-	-	(210)	-	-	-
8	354	Towers and fixtures	(277)	(360)	$ 357	-	(0)	3	-	-	-
9	355	Poles and fixtures	(111)	(247)	$ -	-	-	247	-	-	-
10	356	Overhead conductors and devices	72	(111)	$ 46	-	-	65	-	-	-
11	357	Underground conduit	-	96	$ (30)	(0)	-	(66)	-	-	-
12	358	Underground conductors and devices	83	106	$ 32	-	-	(139)	-	-	-
13	359	Roads and trails	14	15	$ 1	-	-	(17)	-	-	-
		RWIP	(131)	(130)	$ -	-	-	130	-	-	-
14		Subtotal - Transmission plant	$ 6,597	$ 7,223	$ 603	$ (0)	$ -	$ 13	$ 7,838	$ 193	$ -
		DISTRIBUTION PLANT									
15	360	Easements - Distribution plant	$ 11,011	$ 11,152	$ 141	$ -	$ -	$ -	$ 11,293	$ 135	$ -
16	361	Structures and improvements	9,300	9,528	$ 243	(4)	(7)	227	9,986	262	(9)
17	362	Station equipment	118,063	122,318	$ 6,427	(1,948)	(4,198)	(3)	122,597	10,335	(1,583)
18	363	Energy storage equipment	-	-	$ -	-	-	-	-	-	-
19	364	Poles, towers and fixtures	210,479	215,876	$ 12,417	(2,527)	(2,910)	(312)	222,544	16,335	(5,618)
20	365	Overhead conductors and devices	220,187	226,759	$ 21,800	(4,935)	(6,553)	66	237,138	33,177	(3,340)
21	366	Underground conduit	19,504	19,931	$ 642	(54)	(98)	-	20,421	771	(1)
22	367	Underground conductors and devices	79,675	83,182	$ 5,664	(1,666)	(1,924)	139	85,395	7,311	(1,003)
23	368	Line transformers	166,372	170,191	$ 9,940	(2,149)	(1,974)	-	176,009	13,694	(1,333)
24	369	Services	59,169	59,891	$ 2,244	(249)	(202)	-	61,683	2,877	(228)
25	370	Meters	32,174	40,426	$ 11,423	(938)	(122)	-	50,789	13,150	(17)
26	371	Installations on customers' premises	22,022	22,304	$ 492	-	-	-	22,796	467	-
27	372	Leased property on customers' premises	195	193	$ 0	-	-	-	194	0	-
28	373.1	Street lighting	7,166	7,242	$ 3,477	(339)	(466)	-	9,914	4,336	(136)
29	374	Asset retirement costs for distribution plant	81	81	-	-	-	-	81	-	-
		RWIP	(16,240)	(15,884)	-	-	-	(130)	(16,014)	-	-
30		Subtotal - Distribution plant	$ 939,158	$ 973,189	$ 74,910	$ (14,808)	$ (18,455)	$ (13)	$ 1,014,824	$ 102,851	$ (13,268)
		GENERAL PLANT									
31	389.2	Easements - General plant	$ 35	$ 35	$ 0	$ -	$ -	$ -	$ 35	$ -	$ -
32	390.1	Structures and improvements	36,341	37,602	$ 1,308	-	(1,135)	-	37,775	3,222	(130)
33	391.0	Office furniture and equipment	7,065	7,167	$ 2,115	-	(134)	-	9,147	2,076	-
34	392	Transportation equipment	4,220	5,310	$ 639	-	(3,928)	-	2,021	679	-
35	393	Stores equipment	583	583	$ -	-	(100)	-	484	-	-
36	394	Tools, shop and garage equipment	6,757	7,269	$ 769	-	(543)	-	7,495	919	-
37	395	Laboratory equipment	170	170	$ -	-	(1,411)	-	(1,242)	-	-
38	396	Power operated equipment	4,630	4,661	$ 30	-	-	-	4,692	28	-
39	397	Communication equipment	9,285	13,112	$ 4,524	-	(58)	-	17,578	4,977	(6,539)
40	398	Miscellaneous equipment	167	77	$ (1)	-	(1,033)	-	(957)	2	-
41	399.1	Asset retirement costs for general plant	273	281	$ 8	-	-	-	289	8	-
		RWIP	360	427	$ -	-	-	-	427	-	-
42		Subtotal - General plant	$ 69,885	$ 76,695	$ 9,392	$ -	$ (8,342)	$ -	$ 77,745	$ 11,911	$ (6,669)
43		Total - Electric plant in service	$ 1,101,019	$ 1,133,969	$ 92,978	$ (14,808)	$ (28,593)	$ -	$ 1,183,546	$ 122,127	$ (19,936)

FirstEnergy Pennsylvania Electric Company
Penn Power Rate District
Calculation of Reserve at December 31, 2024 and December 31, 2025
($ in Thousands)

Line	Acct No.	Description	Balance 12/31/22	Balance 12/31/23	2024 Forecast Activity				Balance 12/31/24	2025 Forecast Activity	
					Depreciation	Cost of Removal	Retirements	Transfers		Depreciation	Cost of Removal
			(1)	(2)	(3)	(4)	(5)	(6)	(7) = SUM cols. (2) to (6)	(8)	(9)
		INTANGIBLE PLANT									
1	301	Organization	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	302	Franchises and consents	1	1	-	-	-	-	1	$ -	$ -
3	303	Miscellaneous intangible plant	20,619	17,075	2,356	-	(1,067)	-	18,364	$ 1,826	$ -
4		Subtotal - Intangible plant	$ 20,620	$ 17,076	$ 2,356	$ -	$ (1,067)	$ -	$ 18,365	$ 1,826	$ -
		TRANSMISSION PLANT									
5	350	Easements - Transmission plant	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6	352	Structures and improvements	703	712	9	-	-	(722)	-	-	-
7	353	Station equipment	4,907	4,992	99	-	(7)	(5,085)	-	-	-
8	354	Towers and fixtures	8	8	-	-	-	(8)	-	-	-
9	355	Poles and fixtures	1,106	1,121	46	-	(0)	(1,167)	-	-	-
10	356	Overhead conductors and devices	903	942	53	-	-	(996)	-	-	-
11	357	Underground conduit	59	59	0	-	-	(60)	-	-	-
12	358	Underground conductors and devices	46	49	3	-	-	(52)	-	-	-
13	359	Roads and trails	5	6	0	-	-	(6)	-	-	-
		RWIP	(94)	(90)	-	-	-	90	-	-	-
14		Subtotal - Transmission plant	$ 7,643	$ 7,799	$ 210	$ -	$ (7)	$ (8,003)	$ -	$ -	$ -
		DISTRIBUTION PLANT									
15	360	Easements - Distribution plant	$ -	$ 11	$ -	$ -	$ (38)	$ -	$ (28)	$ -	$ -
16	361	Structures and improvements	967	1,010	$ 56	(2)	(4)	727	1,786	70	(13)
17	362	Station equipment	19,833	21,619	$ 2,274	(245)	(582)	5,085	28,151	3,393	(678)
18	363	Energy storage equipment	-	-	$ -	-	-	-	-	-	-
19	364	Poles, towers and fixtures	43,180	43,777	$ 3,255	(852)	(635)	1,174	46,719	4,171	(427)
20	365	Overhead conductors and devices	35,747	38,819	$ 5,722	(1,409)	(1,320)	996	42,808	7,682	(1,683)
21	366	Underground conduit	3,119	3,230	$ 114	(1)	(8)	60	3,394	118	(2)
22	367	Underground conductors and devices	26,852	27,881	$ 2,345	(550)	(563)	52	29,164	3,037	(1,043)
23	368	Line transformers	37,150	37,882	$ 3,371	(870)	(718)	-	39,665	4,506	(228)
24	369	Services	22,881	23,502	$ 783	(166)	(109)	-	24,011	799	(138)
25	370	Meters	14,436	18,084	$ 4,158	(324)	(115)	-	21,803	4,502	(37)
26	371	Installations on customers' premises	2,831	2,880	$ 93	-	-	-	2,973	88	-
27	372	Leased property on customers' premises	-	-	$ -	-	-	-	-	-	-
28	373.1	Street lighting	1,828	2,337	$ 914	(57)	(56)	-	3,139	626	(11)
29	374	Asset retirement costs for distribution plant	3	3	$ 0	-	-	-	3	0	-
		RWIP	2,191	2,493	-	-	-	(90)	2,403	-	-
30		Subtotal - Distribution plant	$ 211,020	$ 223,527	$ 23,086	$ (4,478)	$ (4,148)	$ 8,003	$ 245,990	$ 28,992	$ (4,259)
		GENERAL PLANT									
31	389.2	Easements - General plant	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
32	390.1	Structures and improvements	3,456	3,575	$ 142	-	(324)	-	3,393	222	(59)
33	391.0	Office furniture and equipment	1,764	2,079	$ 392	-	(672)	-	1,799	368	-
34	392	Transportation equipment	580	819	$ 124	-	-	-	943	99	-
35	393	Stores equipment	24	24	$ -	-	-	-	24	0	-
36	394	Tools, shop and garage equipment	674	797	$ 135	-	(111)	-	822	158	-
37	395	Laboratory equipment	15	16	$ 1	-	-	-	17	1	-
38	396	Power operated equipment	345	388	$ 54	-	-	-	442	67	-
39	397	Communication equipment	2,273	2,929	$ 783	-	(964)	-	2,747	1,251	(124)
40	398	Miscellaneous equipment	8	8	$ -	-	-	-	8	-	-
41	399.1	Asset retirement costs for general plant	27	28	$ 1	-	-	-	29	1	-
		RWIP	53	60	$ -	-	-	-	60	-	-
42		Subtotal - General plant	$ 9,217	$ 10,724	$ 1,632	$ -	$ (2,071)	$ -	$ 10,285	$ 2,167	$ (183)
43		Total - Electric plant in service	$ 248,500	$ 259,126	$ 27,284	$ (4,478)	$ (7,292)	$ -	$ 274,640	$ 32,985	$ (4,442)

FirstEnergy Pennsylvania Electric Company
West Penn Rate District
Calculation of Reserve at December 31, 2024 and December 31, 2025
($ in Thousands)

Line	Acct No.	Description	Balance 12/31/22	Balance 12/31/23	2024 Forecast Activity				Balance 12/31/24	2025 Forecast Activi	
					Depreciation	Cost of Removal	Retirements	Transfers		Depreciation	Cost of Removal
			(1)	(2)	(3)	(4)	(5)	(6)	(7) = SUM cols. (2) to (6)	(8)	(9)
		INTANGIBLE PLANT									
1	301	Organization	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	302	Franchises and consents	-	-	-	-	-	-	-	-	-
3	303	Miscellaneous intangible plant	100,180	101,139	11,528	-	(1,779)	(7,588)	103,300	7,679	-
4		Subtotal - Intangible plant	$ 100,180	$ 101,139	$ 11,528	$ -	$ (1,779)	$ (7,588)	$ 103,300	$ 7,679	$ -
		TRANSMISSION PLANT									
5	350	Easements - Transmission plant	$ 15,528	$ 16,012	$ 484	$ -	$ -	$ -	$ 16,497	$ 484	$ -
6	352	Structures and improvements	3,610	3,683	-	-	-	(3,683)	$ -	-	-
7	353	Station equipment	71,817	77,340	736	(104)	-	(77,972)	$ -	-	-
8	354	Towers and fixtures	31,695	32,299	0	-	-	(32,299)	$ -	-	-
9	355	Poles and fixtures	90,337	93,538	912	(668)	-	(93,782)	$ -	-	-
10	356	Overhead conductors and devices	83,820	85,762	1,232	-	-	(86,993)	$ -	-	-
11	357	Underground conduit	1	1	0	-	-	(1)	$ -	-	-
12	358	Underground conductors and devices	5,794	6,149	340	-	-	(6,489)	$ -	-	-
13	359	Roads and trails	-	-	0	-	-	(0)	$ -	-	-
		RWIP	1	21	-	-	-	(21)	-	-	-
14		Subtotal - Transmission plant	$ 302,604	$ 314,806	$ 3,704	$ (773)	$ -	$ (301,241)	$ 16,497	$ 484	$ -
		DISTRIBUTION PLANT									
15	360	Easements - Distribution plant	$ 4,754	$ 4,911	$ 156	$ -	$ (16)	$ -	$ 5,050	$ 189	$ -
16	361	Structures and improvements	11,546	11,619	151	-	-	1	11,771	$ 215	$ -
17	362	Station equipment	172,102	172,129	6,245	(2,026)	(2,390)	19,116	193,075	$ 8,700	$ (338)
18	363	Energy storage equipment	-	-	-	-	-	-	-	$ -	$ -
19	364	Poles, towers and fixtures	124,144	129,389	9,161	(3,328)	(4,616)	45,232	175,839	$ 13,034	$ (8,666)
20	365	Overhead conductors and devices	115,533	122,877	18,377	(4,288)	(5,467)	31,746	163,245	$ 26,243	$ (5,655)
21	366	Underground conduit	7,968	8,416	440	-	-	1	8,857	$ 433	$ -
22	367	Underground conductors and devices	55,031	58,614	5,692	(1,461)	(1,568)	6,345	67,623	$ 6,551	$ (921)
23	368	Line transformers	169,059	174,267	11,976	(2,867)	(2,345)	-	181,031	$ 13,738	$ (1,081)
24	369	Services	58,321	60,804	2,955	(556)	(558)	-	62,644	$ 3,068	$ (876)
25	370	Meters	41,597	55,266	16,342	553	(228)	-	71,933	$ 18,659	$ (194)
26	371	Installations on customers' premises	5,723	5,916	229	-	-	-	6,145	$ 247	$ -
27	372	Leased property on customers' premises	267	271	3	-	-	-	274	$ 3	$ -
28	373.1	Street lighting	5,183	5,571	2,395	(286)	(418)	-	7,261	$ 3,746	$ (96)
29	374	Asset retirement costs for distribution plant	13	21	1	-	-	-	22	$ 0	$ -
		RWIP	19,154	15,220	-	-	-	21	15,241	$ -	$ -
30		Subtotal - Distribution plant	$ 790,396	$ 825,290	$ 74,123	$ (14,259)	$ (17,605)	$ 102,462	$ 970,011	$ 94,826	$ (17,827)
		GENERAL PLANT									
31	389.2	Easements - General plant	$ 135	$ 139	$ 4	$ -	$ -	$ -	$ 143	$ 4	$ -
32	390.1	Structures and improvements	68,204	70,313	2,091	-	(2,820)	(30,647)	38,937	$ 5,639	$ (182)
33	391.0	Office furniture and equipment	7,924	9,204	6,773	-	(2,291)	(836)	12,851	$ 2,583	$ -
34	392	Transportation equipment	3,388	4,670	1,293	-	-	-	5,963	$ 1,358	$ -
35	393	Stores equipment	279	253	12	-	-	-	265	$ 10	$ -
36	394	Tools, shop and garage equipment	8,438	9,534	1,296	-	(1,650)	-	9,180	$ 1,357	$ (0)
37	395	Laboratory equipment	355	371	16	-	(68)	-	319	$ 13	$ -
38	396	Power operated equipment	212	221	8	-	-	-	229	$ 4	$ -
39	397	Communication equipment	23,077	20,788	4,270	-	(4,910)	(1,732)	18,416	$ 3,548	$ (2)
40	398	Miscellaneous equipment	772	280	-	-	(52)	-	228	$ -	$ -
41	399.1	Asset retirement costs for general plant	349	367	18	-	-	-	385	$ 18	-
		RWIP	-	368	-	-	-	-	368	-	-
42		Subtotal - General plant	$ 113,133	$ 116,506	$ 15,782	$ -	$ (11,790)	$ (33,214)	$ 87,284	$ 14,533	$ (183)
43		Total - Electric plant in service	$ 1,306,313	$ 1,357,741	$ 105,137	$ (15,031)	$ (31,175)	$ (239,581)	$ 1,177,091	$ 117,521	$ (18,010)

Q. V-A-4 Provide a schedule showing details of rate case adjustments.

A. V-A-4 See FE PA Exhibit PML-1 and PML-2, pages 7 through 11 for adjustments to plant for the fully projected future test year and future test year, respectively.

See FE PA Exhibit PML-1 and PML-2, pages 13 through 17 for adjustments to the depreciation reserve for the fully projected future test year and future test year, respectively.

See also FE PA Statement No. 3, the direct testimony of Patricia M. Larkin.

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

A. See :V-B-1 Met-Ed Attachment V-B-1a,
V-B-1 Met-Ed Attachment V-B-1b,
V-B-1 Penelec Attachment V-B-1a,
V-B-1 Penelec Attachment V-B-1b,
V-B-1 Penn Power Attachment V-B-1a,
V-B-1 Penn Power Attachment V-B-1b,
V-B-1 West Penn Attachment V-B-1a,
V-B-1 West Penn Attachment V-B-1b,

for book accruals by function and by account for the future test year ending December 31, 2024 and the fully projected future test year ending December 31, 2025, respectively.

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
FE PA MET-ED RATE DISTRICT
COMPARISON OF CALCULATED AND BOOK
DEPRECIATION ACCRUALS AS OF DECEMBER 31, 2024

	DEPRECIABLE GROUP (1)	CALCULATED DEPRECIATION ACCRUALS (2)	BOOK DEPRECIATION ACCRUALS (3)
	ELECTRIC PLANT		
	INTANGIBLE PLANT		
303.00	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER	4,718,231	4,800,590
303.10	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - CLOUD	43,750	84,982
303.30	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT ENTERPRISE	0	0
303.60	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION	0	0
303.90	MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	1,525,122	116,252
	TOTAL INTANGIBLE PLANT	**6,287,103**	**5,001,824**
	DISTRIBUTION PLANT		
360.20	LAND RIGHTS	280,647	279,801
361.00	STRUCTURES AND IMPROVEMENTS	248,695	243,877
361.10	STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION	5,292	5,272
361.20	STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION (ROADS AND TRAILS)	89	89
362.00	STATION EQUIPMENT	6,167,005	6,404,491
362.10	STATION EQUIPMENT - SUBTRANSMISSION	270,576	260,852
364.00	POLES, TOWERS AND FIXTURES	11,065,437	11,129,747
364.10	POLES, TOWERS AND FIXTURES - SUBTRANSMISSION (TOWERS AND FIXTURES)	246	208
364.11	POLES, TOWERS AND FIXTURES - SUBTRANSMISSION (POLES AND FIXTURES)	69,540	62,465
365.00	OVERHEAD CONDUCTORS AND DEVICES	18,268,811	19,554,289
365.01	OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	27,318	26,024
365.10	OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY	3,440,488	3,440,794
365.11	OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY - SUBTRANSMISSION	1,115	1,119
366.00	UNDERGROUND CONDUIT	595,718	580,021
367.00	UNDERGROUND CONDUCTORS AND DEVICES	7,288,959	7,429,323
367.10	UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION	36,723	35,872
368.00	LINE TRANSFORMERS	13,427,535	13,350,018
369.00	OVERHEAD SERVICES	2,873,930	2,744,617
369.10	UNDERGROUND SERVICES	1,383,936	1,370,553
370.10	METERS - SMART GRID	12,672,302	12,261,848
371.00	INSTALLATIONS ON CUSTOMERS; PREMISES - DUSK TO DAWN LIGHTS	86,384	80,687
371.21	INSTALLATIONS ON CUSTOMERS' PREMISES - METER SOCKET DEVICES	5,606	4,739
371.23	INSTALLATIONS ON CUSTOMERS' PREMISES - SURGE SUPPRESSION	0	0
373.00	STREET LIGHTING AND SIGNAL SYSTEMS	851,218	800,760
373.30	STREET LIGHTING AND SIGNAL SYSTEMS - LED	281,759	278,173
	TOTAL DISTRIBUTION PLANT	**79,349,329**	**80,345,639**
	GENERAL PLANT		
389.20	LAND RIGHTS	71	69
390.1	STRUCTURES AND IMPROVEMENTS		
	MISCELLANEOUS IMPROVEMENTS - MINOR	1,183,598	1,303,651
	CORPORATE HEADQUARTERS - READING	1,800,101	1,904,258
	LEBANON SERVICE CENTER	126,972	211,011
	EASTON SERVICE CENTER	243,856	359,915
	YORK SERVICE CENTER	686,564	649,594
	TOTAL ACCOUNT 390.10	4,041,091	4,428,429
390.2	STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING		
	MISCELLANEOUS IMPROVEMENTS - MINOR	26,867	68,254
	CORPORATE HEADQUARTERS - READING	164,190	113,648
	LEBANON SERVICE CENTER	5,119	13,132
	EASTON SERVICE CENTER	12,828	29,257
	YORK SERVICE CENTER	42,767	30,753
	TOTAL ACCOUNT 390.20	251,771	255,044
391.00	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	99,089	79,022
391.30	OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS	271,846	301,822
391.50	OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS	98,294	565,647

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
FE PA MET-ED RATE DISTRICT
COMPARISON OF CALCULATED AND BOOK
DEPRECIATION ACCRUALS AS OF DECEMBER 31, 2024

DEPRECIABLE GROUP (1)	CALCULATED DEPRECIATION ACCRUALS (2)	BOOK DEPRECIATION ACCRUALS (3)
TOTAL ACCOUNT 391.00	469,229	946,491

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
FE PA MET-ED RATE DISTRICT
COMPARISON OF CALCULATED AND BOOK
DEPRECIATION ACCRUALS AS OF DECEMBER 31, 2024

	DEPRECIABLE GROUP (1)	CALCULATED DEPRECIATION ACCRUALS (2)	BOOK DEPRECIATION ACCRUALS (3)
392.30	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	388,055	396,102
392.40	TRANSPORTATION EQUIPMENT - POLE TRAILERS	7,954	7,502
392.50	TRANSPORTATION EQUIPMENT - VAN TRAILERS	410	345
	TOTAL ACCOUNT 392.00	396,419	403,949
393.00	STORES EQUIPMENT	676	1,400
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	464,080	517,730
395.00	LABORATORY EQUIPMENT	0	0
396.00	POWER OPERATED EQUIPMENT	41,452	33,067
397.00	COMMUNICATION EQUIPMENT	1,047,586	1,230,345
398.00	MISCELLANEOUS EQUIPMENT	1,318	1,407
	TOTAL GENERAL PLANT	**6,713,693**	**7,817,931**
	TOTAL DEPRECIABLE PLANT	**92,350,125**	**93,165,394**

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
FE PA MET-ED RATE DISTRICT
COMPARISON OF CALCULATED AND BOOK
DEPRECIATION ACCRUALS AS OF DECEMBER 31, 2025

	DEPRECIABLE GROUP (1)	CALCULATED DEPRECIATION ACCRUALS (2)	BOOK DEPRECIATION ACCRUALS (3)
	ELECTRIC PLANT		
	INTANGIBLE PLANT		
303.00	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER	5,022,939	4,795,431
303.10	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - CLOUD	86,394	87,630
303.30	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT ENTERPRISE	0	0
303.60	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION	0	0
303.90	MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	1,062,264	116,518
	TOTAL INTANGIBLE PLANT	**6,171,597**	**4,999,579**
	DISTRIBUTION PLANT		
360.20	LAND RIGHTS	280,647	278,525
361.00	STRUCTURES AND IMPROVEMENTS	243,366	240,113
361.10	STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION	5,258	5,247
361.20	STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION (ROADS AND TRAILS)	89	87
362.00	STATION EQUIPMENT	6,453,923	6,437,605
362.10	STATION EQUIPMENT - SUBTRANSMISSION	261,041	253,195
364.00	POLES, TOWERS AND FIXTURES	11,366,422	11,648,309
364.10	POLES, TOWERS AND FIXTURES - SUBTRANSMISSION (TOWERS AND FIXTURES)	210	203
364.11	POLES, TOWERS AND FIXTURES - SUBTRANSMISSION (POLES AND FIXTURES)	62,424	59,010
365.00	OVERHEAD CONDUCTORS AND DEVICES	20,656,972	22,314,293
365.01	OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	25,974	24,971
365.10	OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY	3,440,488	3,437,415
365.11	OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY - SUBTRANSMISSION	1,115	1,119
366.00	UNDERGROUND CONDUIT	581,534	566,767
367.00	UNDERGROUND CONDUCTORS AND DEVICES	7,562,883	7,700,028
367.10	UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION	35,801	35,117
368.00	LINE TRANSFORMERS	13,524,529	13,451,135
369.00	OVERHEAD SERVICES	2,759,891	2,665,331
369.10	UNDERGROUND SERVICES	1,373,452	1,356,246
370.10	METERS - SMART GRID	12,443,937	11,937,520
371.00	INSTALLATIONS ON CUSTOMERS; PREMISES - DUSK TO DAWN LIGHTS	80,542	75,965
371.21	INSTALLATIONS ON CUSTOMERS' PREMISES - METER SOCKET DEVICES	4,740	3,923
371.23	INSTALLATIONS ON CUSTOMERS' PREMISES - SURGE SUPPRESSION	0	0
373.00	STREET LIGHTING AND SIGNAL SYSTEMS	811,453	759,379
373.30	STREET LIGHTING AND SIGNAL SYSTEMS - LED	287,834	279,892
	TOTAL DISTRIBUTION PLANT	**82,264,525**	**83,531,395**
	GENERAL PLANT		
389.20	LAND RIGHTS	69	67
390.1	STRUCTURES AND IMPROVEMENTS	4,527,819	4,689,859
390.2	STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING	254,090	251,748
391.00	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	77,278	56,513
391.30	OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS	295,513	265,632
391.50	OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS	699,810	916,772
	TOTAL ACCOUNT 391.00	1,072,601	1,238,917
392.30	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	430,495	438,880
392.40	TRANSPORTATION EQUIPMENT - POLE TRAILERS	7,457	7,002
392.50	TRANSPORTATION EQUIPMENT - VAN TRAILERS	349	283
	TOTAL ACCOUNT 392.00	438,301	446,165
393.00	STORES EQUIPMENT	1,381	908
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	536,820	540,017
395.00	LABORATORY EQUIPMENT	0	0
396.00	POWER OPERATED EQUIPMENT	33,086	29,569
397.00	COMMUNICATION EQUIPMENT	1,259,370	1,299,962
398.00	MISCELLANEOUS EQUIPMENT	1,410	1,404

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
FE PA MET-ED RATE DISTRICT
COMPARISON OF CALCULATED AND BOOK
DEPRECIATION ACCRUALS AS OF DECEMBER 31, 2025

DEPRECIABLE GROUP (1)	CALCULATED DEPRECIATION ACCRUALS (2)	BOOK DEPRECIATION ACCRUALS (3)
TOTAL GENERAL PLANT	**8,124,946**	**8,498,616**
TOTAL DEPRECIABLE PLANT	**96,561,068**	**97,029,590**

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
FE PA PENELEC RATE DISTRICT
COMPARISON OF CALCULATED AND BOOK
DEPRECIATION ACCRUALS AS OF DECEMBER 31, 2024

	DEPRECIABLE GROUP	CALCULATED DEPRECIATION ACCRUALS	BOOK DEPRECIATION ACCRUALS
	(1)	(2)	(3)
INTANGIBLE PLANT			
303.00	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER	5,205,320	6,227,009
303.30	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION	0	0
303.60	MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	1,106,110	14,521
303.70	MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE	85,847	86,750
TOTAL INTANGIBLE PLANT		**6,397,277**	**6,328,280**
DISTRIBUTION PLANT			
360.20	LAND RIGHTS	199,358	131,115
361.00	STRUCTURES AND IMPROVEMENTS	289,119	227,877
361.10	STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION	7,411	4,547
362.00	STATION EQUIPMENT	7,792,158	7,987,430
362.10	STATION EQUIPMENT - SUBTRANSMISSION	242,485	289,953
364.00	POLES, TOWERS AND FIXTURES	11,721,498	11,896,202
364.20	POLES AND FIXTURES - SUBTRANSMISSION	9,337	12,929
365.00	OVERHEAD CONDUCTORS AND DEVICES	20,544,812	23,569,386
365.10	OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY	3,989,306	3,920,324
365.20	OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	17,203	19,011
365.30	OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY - SUBTRANSMISSION	524	378
366.00	UNDERGROUND CONDUIT	763,042	749,945
367.00	UNDERGROUND CONDUCTORS AND DEVICES	5,964,913	6,114,942
367.10	UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION	34,985	35,492
368.00	LINE TRANSFORMERS	11,624,656	12,192,707
369.00	OVERHEAD SERVICES	1,755,863	1,903,082
369.10	UNDERGROUND SERVICES	763,584	485,429
370.10	METERS - SMART GRID	10,335,671	12,454,873
371.00	INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS	733,071	420,952
371.21	INSTALLATIONS ON CUSTOMER PREMISES - METER SOCKET DEVICES	6,988	2,957
371.23	INSTALLATIONS ON CUSTOMER PREMISES - SURGE SUPPRESSION	5,057	0
372.00	LEASED PROPERTY ON CUSTOMER PREMISES	3,997	137
373.00	STREET LIGHTING AND SIGNAL SYSTEMS	2,007,643	3,056,502
373.30	STREET LIGHTING AND SIGNAL SYSTEMS - LED	646,459	644,478
TOTAL DISTRIBUTION PLANT		**79,459,140**	**86,120,648**
GENERAL PLANT			
389.20	LAND RIGHTS	286	0
390.10	STRUCTURES AND IMPROVEMENTS		
	MISCELANNEOUS IMPROVEMENTS - MINOR	1,240,708	1,318,255
	RICHLAND OPERATING CENTER	286,565	341,025
	ERIE OPERATING CENTER	668,857	733,237
	ALTOONA OPERATING CENTER	417,892	475,628
390.20	MISCELLANEOUS IMPROVEMENTS	137,927	90,243
391.00	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	17,203	7,076
391.25	OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS	1,356,016	1,298,917
391.30	OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS	545,687	668,017
392.30	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	32,057	34,073
392.40	TRANSPORTATION EQUIPMENT - POLE TRAILERS	73,591	97,868
392.50	TRANSPORTATION EQUIPMENT - OTHER	750,477	515,413
393.00	STORES EQUIPMENT	1,608	0
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	768,027	907,616
395.00	LABORATORY EQUIPMENT	5,591	0
396.00	POWER OPERATED EQUIPMENT	113,499	28,300
397.00	COMMUNICATION EQUIPMENT	3,142,449	3,777,454
398.00	MISCELLANEOUS EQUIPMENT	3,642	1,591
TOTAL GENERAL PLANT		**9,562,082**	**10,294,713**
TOTAL DEPRECIABLE PLANT IN SERVICE		**95,418,499**	**102,743,641**

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
FE PA PENELEC RATE DISTRICT
COMPARISON OF CALCULATED AND BOOK
DEPRECIATION ACCRUALS AS OF DECEMBER 31, 2025

DEPRECIABLE GROUP (1)	CALCULATED DEPRECIATION ACCRUALS (2)	BOOK DEPRECIATION ACCRUALS (3)
INTANGIBLE PLANT		
303.00 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER	5,886,810	6,808,908
303.30 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION	0	0
303.60 MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	1,351,741	156,640
303.70 MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE	88,530	89,670
TOTAL INTANGIBLE PLANT	**7,327,081**	**7,055,218**
DISTRIBUTION PLANT		
360.20 LAND RIGHTS	198,494	129,438
361.00 STRUCTURES AND IMPROVEMENTS	288,082	225,132
361.10 STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION	7,369	4,512
362.00 STATION EQUIPMENT	7,945,464	8,094,877
362.10 STATION EQUIPMENT - SUBTRANSMISSION	237,242	281,777
364.00 POLES, TOWERS AND FIXTURES	12,286,753	12,514,942
364.20 POLES AND FIXTURES - SUBTRANSMISSION	9,293	12,685
365.00 OVERHEAD CONDUCTORS AND DEVICES	21,625,656	24,460,091
365.10 OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY	3,987,751	3,919,138
365.20 OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	16,542	18,111
365.30 OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY - SUBTRANSMISSION	524	379
366.00 UNDERGROUND CONDUIT	752,868	732,710
367.00 UNDERGROUND CONDUCTORS AND DEVICES	6,380,367	6,521,669
367.10 UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION	34,459	34,840
368.00 LINE TRANSFORMERS	12,867,527	13,372,805
369.00 OVERHEAD SERVICES	1,872,183	2,002,132
369.10 UNDERGROUND SERVICES	755,952	475,654
370.10 METERS - SMART GRID	10,480,666	12,078,126
371.00 INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS	717,005	392,047
371.21 INSTALLATIONS ON CUSTOMER PREMISES - METER SOCKET DEVICES	6,832	2,449
371.23 INSTALLATIONS ON CUSTOMER PREMISES - SURGE SUPPRESSION	4,924	0
372.00 LEASED PROPERTY ON CUSTOMER PREMISES	3,959	136
373.00 STREET LIGHTING AND SIGNAL SYSTEMS	2,184,696	3,057,242
373.30 STREET LIGHTING AND SIGNAL SYSTEMS - LED	746,414	733,022
TOTAL DISTRIBUTION PLANT	**83,411,022**	**89,063,914**
GENERAL PLANT		
389.20 LAND RIGHTS	284	0
390.10 STRUCTURES AND IMPROVEMENTS		
MISCELANNEOUS IMPROVEMENTS - MINOR	1,382,922	1,454,414
RICHLAND OPERATING CENTER	285,954	340,258
ERIE OPERATING CENTER	721,903	786,836
ALTOONA OPERATING CENTER	416,243	473,029
390.20 MISCELLANEOUS IMPROVEMENTS	136,245	86,964
391.00 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	17,203	7,103
391.20 OFFICE FURNITURE AND EQUIPMENT - OFFICE MACHINES	194,481	204,716
391.25 OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS	825,862	759,005
391.30 OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS	375,614	413,505
392.30 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	30,646	20,070
392.40 TRANSPORTATION EQUIPMENT - POLE TRAILERS	71,815	89,751
392.50 TRANSPORTATION EQUIPMENT - OTHER	843,693	632,387
393.00 STORES EQUIPMENT	1,001	0
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT	772,099	867,345
395.00 LABORATORY EQUIPMENT	5,591	0
396.00 POWER OPERATED EQUIPMENT	111,727	27,026
397.00 COMMUNICATION EQUIPMENT	2,993,113	4,215,742
398.00 MISCELLANEOUS EQUIPMENT	3,561	1,585
TOTAL GENERAL PLANT	**9,189,957**	**10,379,736**
TOTAL DEPRECIABLE PLANT IN SERVICE	**99,928,060**	**106,498,868**

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
FE PA PENN POWER RATE DISTRICT
COMPARISON OF CALCULATED AND BOOK
DEPRECIATION ACCRUALS AS OF DECEMBER 31, 2024

DEPRECIABLE GROUP (1)		CALCULATED DEPRECIATION ACCRUALS (2)	BOOK DEPRECIATION ACCRUALS (3)
INTANGIBLE PLANT			
303.00	MISCELLANEOUS INTANGIBLE PLANT	1,303,028	1,322,389
303.10	MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	383,442	101,121
303.70	MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE	24,863	24,840
TOTAL INTANGIBLE PLANT		**1,711,333**	**1,448,350**
DISTRIBUTION PLANT			
361.10	STRUCTURES AND IMPROVEMENTS	52,420	49,641
361.11	STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION	9,938	5,247
361.20	STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING	6,744	5,340
361.21	STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING - SUBTRANSMISSION	2,861	1,901
362.00	STATION EQUIPMENT	2,752,673	2,919,267
362.10	STATION EQUIPMENT - SUBTRANSMISSION	163,619	123,956
364.00	POLES, TOWERS AND FIXTURES	2,627,717	2,564,360
364.10	TOWERS AND FIXTURES - SUBTRANSMISSION	87	5
364.20	POLES AND FIXTURES - SUBTRANSMISSION	220,532	233,721
365.00	OVERHEAD CONDUCTORS AND DEVICES	3,782,758	4,194,217
365.01	OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	60,359	63,415
365.10	OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND GRADING	1,572,589	1,602,527
366.00	UNDERGROUND CONDUIT	124,474	116,834
366.10	UNDERGROUND CONDUIT - SUBTRANSMISSION	854	203
367.00	UNDERGROUND CONDUCTORS AND DEVICES	2,118,132	2,195,131
367.10	UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION	2,195	2,054
368.00	LINE TRANSFORMERS	3,527,126	3,977,001
369.00	SERVICES	823,483	601,746
370.10	METERS - SMART GRID	3,488,855	4,156,750
371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	110,372	77,144
373.10	STREET LIGHTING AND SIGNAL SYSTEMS	159,824	264,009
373.20	STREET LIGHTING AND SIGNAL SYSTEMS - ESIP	1,197	1,934
373.30	STREET LIGHTING AND SIGNAL SYSTEMS - LED	280,399	293,442
TOTAL DISTRIBUTION PLANT		**21,889,208**	**23,449,845**
GENERAL PLANT			
390.10	STRUCTURES AND IMPROVEMENTS	170,307	158,495
390.20	STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING	825	833
391.10	OFFICE FURNITURE AND EQUIPMENT	2,007	2,344
391.20	DATA PROCESSING EQUIPMENT	141,236	74,664
391.25	DATA PROCESSING EQUIPMENT SMART GRID	393,055	268,141
392.00	TRANSPORTATION EQUIPMENT	163,761	111,207
393.00	STORES EQUIPMENT	890	191
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	147,274	153,408
395.00	LABORATORY EQUIPMENT	1,077	1,243
396.00	POWER OPERATED EQUIPMENT	73,811	67,288
397.00	COMMUNICATION EQUIPMENT	637,140	903,941
398.00	MISCELLANEOUS EQUIPMENT	380	0
TOTAL GENERAL PLANT		**1,731,763**	**1,741,755**
TOTAL DEPRECIABLE PLANT IN SERVICE		**25,332,304**	**26,639,950**

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
FE PA PENN POWER RATE DISTRICT
COMPARISON OF CALCULATED AND BOOK
DEPRECIATION ACCRUALS AS OF DECEMBER 31, 2024

DEPRECIABLE GROUP (1)		CALCULATED DEPRECIATION ACCRUALS (2)	BOOK DEPRECIATION ACCRUALS (3)
INTANGIBLE PLANT			
303.00	MISCELLANEOUS INTANGIBLE PLANT	1,349,208	1,365,769
303.10	MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	384,937	83,353
303.70	MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE	25,640	25,610
TOTAL INTANGIBLE PLANT		**1,759,785**	**1,474,732**
DISTRIBUTION PLANT			
361.10	STRUCTURES AND IMPROVEMENTS	53,566	51,145
361.11	STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION	9,907	5,230
361.20	STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING	6,719	5,306
361.21	STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING - SUBTRANSMISSION	2,849	1,882
362.00	STATION EQUIPMENT	3,003,806	3,181,803
362.10	STATION EQUIPMENT - SUBTRANSMISSION	160,539	119,629
364.00	POLES, TOWERS AND FIXTURES	2,579,750	2,465,624
364.10	TOWERS AND FIXTURES - SUBTRANSMISSION	86	5
364.20	POLES AND FIXTURES - SUBTRANSMISSION	552,296	597,235
365.00	OVERHEAD CONDUCTORS AND DEVICES	4,187,203	4,598,977
365.01	OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	59,021	61,435
365.10	OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND GRADING	1,537,399	1,557,736
366.00	UNDERGROUND CONDUIT	125,251	117,378
366.10	UNDERGROUND CONDUIT - SUBTRANSMISSION	848	198
367.00	UNDERGROUND CONDUCTORS AND DEVICES	2,298,554	2,397,223
367.10	UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION	2,174	2,002
368.00	LINE TRANSFORMERS	3,753,676	4,153,666
369.00	SERVICES	839,696	618,950
370.10	METERS - SMART GRID	3,576,295	3,987,573
371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	108,602	71,796
373.10	STREET LIGHTING AND SIGNAL SYSTEMS	160,957	241,986
373.20	STREET LIGHTING AND SIGNAL SYSTEMS - ESIP	1,171	1,817
373.30	STREET LIGHTING AND SIGNAL SYSTEMS - LED	295,158	302,587
TOTAL DISTRIBUTION PLANT		**23,315,523**	**24,541,183**

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
FE PA PENN POWER RATE DISTRICT
COMPARISON OF CALCULATED AND BOOK
DEPRECIATION ACCRUALS AS OF DECEMBER 31, 2024

	DEPRECIABLE GROUP (1)	CALCULATED DEPRECIATION ACCRUALS (2)	BOOK DEPRECIATION ACCRUALS (3)
GENERAL PLANT			
390.10	STRUCTURES AND IMPROVEMENTS	188,122	179,295
390.20	STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING	817	820
391.10	OFFICE FURNITURE AND EQUIPMENT	2,007	2,357
391.20	DATA PROCESSING EQUIPMENT	122,972	82,823
391.25	DATA PROCESSING EQUIPMENT SMART GRID	263,231	234,833
392.00	TRANSPORTATION EQUIPMENT	190,462	145,661
393.00	STORES EQUIPMENT	890	96
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	157,539	163,590
395.00	LABORATORY EQUIPMENT	1,077	1,243
396.00	POWER OPERATED EQUIPMENT	73,158	66,162
397.00	COMMUNICATION EQUIPMENT	705,704	906,814
398.00	MISCELLANEOUS EQUIPMENT	380	0
TOTAL GENERAL PLANT		**1,706,359**	**1,783,694**
TOTAL DEPRECIABLE PLANT IN SERVICE		**26,781,667**	**27,799,609**

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
FE PA WEST PENN RATE DISTRICT
COMPARISON OF CALCULATED AND BOOK
DEPRECIATION ACCRUALS AS OF DECEMBER 31, 2024

	DEPRECIABLE GROUP (1)	CALCULATED DEPRECIATION ACCRUALS (2)	BOOK DEPRECIATION ACCRUALS (3)
INTANGIBLE PLANT			
303.10	MISCELLANEOUS INTANGIBLE PLANT - 7 YEAR LIFE	5,156,797	8,533,456
303.20	MISCELLANEOUS INTANGIBLE PLANT - 10 YEAR LIFE	3,384,657	58,524
303.30	MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE	86,990	86,735
TOTAL INTANGIBLE PLANT		8,628,444	8,678,715
DISTRIBUTION PLANT			
360.20	LAND RIGHTS	144,031	183,916
361.00	STRUCTURES AND IMPROVEMENTS	357,582	319,051
362.10	STATION EQUIPMENT	7,695,967	7,051,329
362.15	STATION EQUIPMENT - SUBTRANSMISSION	320,327	277,387
362.40	STATION EQUIPMENT - SCADA	126,814	29,267
364.00	POLES, TOWERS AND FIXTURES	7,673,265	7,350,788
364.55	POLES AND FIXTURES - SUBTRANSMISSION	1,081,122	983,992
365.10	OVERHEAD CONDUCTORS AND DEVICES	11,985,870	13,487,030
365.15	OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	1,000,016	1,107,054
365.20	OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND DAMAGES	4,513,487	4,601,547
365.25	OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND DAMAGES - SUBTRANSMISSION	351,319	345,235
366.00	UNDERGROUND CONDUIT	399,013	429,783
366.50	UNDERGROUND CONDUIT - SUBTRANSMISSION	192	200
367.00	UNDERGROUND CONDUCTORS AND DEVICES	4,908,207	4,861,813
367.50	UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION	263,009	234,070
368.00	LINE TRANSFORMERS	11,459,623	11,791,939
369.00	SERVICES	2,769,235	2,480,658
370.30	METERS - SMART GRID	14,727,387	16,244,568
371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	303,131	217,256
372.00	LEASED PROPERTY	7,861	2,508
373.10	STREET LIGHTING AND SIGNAL SYSTEMS	1,060,150	1,599,659
373.30	LED LIGHTING	1,347,403	1,735,994
TOTAL DISTRIBUTION PLANT		72,495,011	75,335,044
GENERAL PLANT			
389.20	LAND RIGHTS	4,041	3,976
390.10	STRUCTURES AND IMPROVEMENTS	4,746,310	4,847,396
391.10	OFFICE FURNITURE	203,155	184,839
391.20	INFORMATION SYSTEMS	1,117,697	1,174,620
391.30	DATA HANDLING EQUIPMENT	1,322	0
391.50	SMART METERS HARDWARE	1,105,345	1,011,896
392.10	TRANSPORTATION EQUIPMENT - AUTOS	1,034,150	1,037,123
392.20	TRANSPORTATION EQUIPMENT - LIGHT TRUCKS	90,664	130,510
392.30	TRANSPORTATION EQUIPMENT - MEDIUM AND HEAVY TRUCKS	47,242	109,002
392.40	TRANSPORTATION EQUIPMENT - TRAILERS	16,926	9,055
392.60	TRANSPORTATION EQUIPMENT - ALL TERRAIN VEHICLES	13,733	9,794
393.00	STORES EQUIPMENT	12,475	9,710
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	1,310,372	1,322,979
395.00	LABORATORY EQUIPMENT	16,707	12,544
396.00	POWER OPERATED EQUIPMENT	9,612	4,431
397.00	COMMUNICATION EQUIPMENT	3,262,236	3,464,461
398.00	MISCELLANEOUS EQUIPMENT	15,992	0
TOTAL GENERAL PLANT		13,007,979	13,332,336
TOTAL DEPRECIABLE PLANT IN SERVICE		**94,131,434**	**97,346,095**

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
FE PA WEST PENN RATE DISTRICT
COMPARISON OF CALCULATED AND BOOK
DEPRECIATION ACCRUALS AS OF DECEMBER 31, 2025

	DEPRECIABLE GROUP (1)	CALCULATED DEPRECIATION ACCRUALS (2)	BOOK DEPRECIATION ACCRUALS (3)
INTANGIBLE PLANT			
303.10	MISCELLANEOUS INTANGIBLE PLANT - 7 YEAR LIFE	4,404,553	7,798,621
303.20	MISCELLANEOUS INTANGIBLE PLANT - 10 YEAR LIFE	2,279,783	0
303.30	MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE	90,345	90,355
TOTAL INTANGIBLE PLANT		6,774,681	7,888,976
DISTRIBUTION PLANT			
360.20	LAND RIGHTS	143,584	179,331
361.00	STRUCTURES AND IMPROVEMENTS	355,854	319,686
362.10	STATION EQUIPMENT	7,616,074	6,896,590
362.15	STATION EQUIPMENT - SUBTRANSMISSION	318,313	274,215
362.40	STATION EQUIPMENT - SCADA	125,297	28,518
364.00	POLES, TOWERS AND FIXTURES	8,529,463	8,381,933
364.55	POLES AND FIXTURES - SUBTRANSMISSION	1,071,816	968,644
365.10	OVERHEAD CONDUCTORS AND DEVICES	13,206,782	14,668,477
365.15	OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	981,200	1,071,918
365.20	OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND DAMAGES	4,575,422	4,655,729
365.25	OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND DAMAGES - SUBTRANSMISSION	351,135	345,037
366.00	UNDERGROUND CONDUIT	397,260	425,886
366.50	UNDERGROUND CONDUIT - SUBTRANSMISSION	191	199
367.00	UNDERGROUND CONDUCTORS AND DEVICES	5,085,489	5,029,093
367.50	UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION	261,197	231,403
368.00	LINE TRANSFORMERS	11,992,497	12,215,288
369.00	SERVICES	2,852,746	2,578,175
370.30	METERS - SMART GRID	15,110,733	15,926,247
371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	297,270	207,157
372.00	LEASED PROPERTY	7,743	2,345
373.10	STREET LIGHTING AND SIGNAL SYSTEMS	1,147,467	1,604,136
373.30	LED LIGHTING	1,488,542	1,841,095
TOTAL DISTRIBUTION PLANT		75,916,075	77,851,102
GENERAL PLANT			
389.20	LAND RIGHTS	4,041	3,975
390.10	STRUCTURES AND IMPROVEMENTS	5,584,891	5,631,119
391.10	OFFICE FURNITURE	202,999	179,483
391.20	INFORMATION SYSTEMS	1,559,599	1,626,877
391.30	DATA HANDLING EQUIPMENT	685	0
391.50	SMART METERS HARDWARE	996,286	955,231
392.10	TRANSPORTATION EQUIPMENT - AUTOS	1,135,875	1,057,591
392.20	TRANSPORTATION EQUIPMENT - LIGHT TRUCKS	86,817	93,990
392.30	TRANSPORTATION EQUIPMENT - MEDIUM AND HEAVY TRUCKS	44,462	79,297
392.40	TRANSPORTATION EQUIPMENT - TRAILERS	16,569	8,678
392.60	TRANSPORTATION EQUIPMENT - ALL TERRAIN VEHICLES	13,077	4,377
393.00	STORES EQUIPMENT	8,779	8,561
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	1,359,422	1,316,745
395.00	LABORATORY EQUIPMENT	16,707	12,187
396.00	POWER OPERATED EQUIPMENT	9,370	4,036
397.00	COMMUNICATION EQUIPMENT	3,150,482	3,005,641
398.00	MISCELLANEOUS EQUIPMENT	805	0
TOTAL GENERAL PLANT		14,190,866	13,987,788
TOTAL DEPRECIABLE PLANT IN SERVICE		**96,881,622**	**99,727,866**

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

a) For the purpose of this filing.

b) For the purpose of the most recent rate filing prior to the current proceeding.

c) Supply an explanation for any major change in annual accrual rate by account or by depreciable group.

d) Supply a comprehensive statement of major changes made in depreciation methods, procedures and techniques and the effect of the changes upon accumulated and annual depreciation, if any.

A. See :V-B-2 Met-Ed Attachment V-B-2a,
V-B-2 Met-Ed Attachment V-B-2b,
V-B-2 Penelec Attachment V-B-2a,
V-B-2 Penelec Attachment V-B-2b,
V-B-2 Penn Power Attachment V-B-2a,
V-B-2 Penn Power Attachment V-B-2b,
V-B-2 West Penn Attachment V-B-2a,
V-B-2 West Penn Attachment V-B-2b,

a) Attachment V-B-2a, columns 4 and 5, provides the Rate District's survivor curve and annual estimated accrual rate for the future test year. Attachment V-B-2b, columns 4 and 5, provides the Rate District's survivor curve and annual estimated accrual rate for the fully projected future test year.

b) Attachment V-B-2a and V-B-2b, columns 2 and 3, provides the Rate District's survivor curve and annual estimated accrual rate for the most recent filing with the Commission.

c) Attachment V-B-2a and V-B-2b, column 6, provides an explanation for any change in annual accrual rate by account. Changes reflect plant and reserve activity.

d) The depreciation methods used in this filing are the same as those used in the previous filing. The depreciation procedure used in this filing is Equal Life Group whereas the depreciation procedure used in the previous filing was Average Life Group. The survivor curve estimates are based on a service life study as described in Exhibit FE PA JJS-2 in the section titled, "Estimation of Survivor Curves," beginning on page II-2.

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
FE PA MET-ED RATE DISTRICT
COMPARISON OF EXISTING SURVIVOR CURVE AND DEPRECIATION RATE
AS OF DECEMBER 31, 2024

		MOST RECENT FILING		CURRENT FILING		
	DEPRECIABLE GROUP	SURVIVOR CURVE	ACCRUAL RATE	SURVIVOR CURVE	ACCRUAL RATE	REASON FOR ACCRUAL CHANGE
	(1)	(2)	(3)	(4)	(5)	(6)
	ELECTRIC PLANT					
	INTANGIBLE PLANT					
303.00	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER	7-SQ	*	7-SQ	*	
303.10	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - CLOUD	N/A	N/A	5-SQ	*	
303.30	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT ENTERPRISE	7-SQ	*	7-SQ	*	
303.60	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION	7-SQ	*	7-SQ	*	
303.90	MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	7-SQ	*	7-SQ	*	
	DISTRIBUTION PLANT					
360.20	LAND RIGHTS	75-R4	1.03	80-R4	0.97	a, c
361.00	STRUCTURES AND IMPROVEMENTS	65-R3	1.31	70-R3	1.37	a, c
361.10	STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION	65-R4	1.45	70-R3	1.55	a, c
361.20	STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION (ROADS AND TRAILS)	75-R3	0.68	75-R3	0.75	a, c
362.00	STATION EQUIPMENT	60-R2	1.49	60-R2	1.94	a, c
362.10	STATION EQUIPMENT - SUBTRANSMISSION	59-R1.5	1.54	60-R2	2.19	a, c
364.00	POLES, TOWERS AND FIXTURES	65-R1.5	1.39	65-R1.5	1.94	a, c
364.10	POLES, TOWERS AND FIXTURES - SUBTRANSMISSION (TOWERS AND FIXTURES)	80-R4	0.79	80-R4	0.58	a, c
364.11	POLES, TOWERS AND FIXTURES - SUBTRANSMISSION (POLES AND FIXTURES)	65-R2	1.55	65-R1.5	1.93	a, c
365.00	OVERHEAD CONDUCTORS AND DEVICES	52-R0.5	1.95	60-O1	2.88	a, c
365.01	OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	65-R2.5	1.64	60-O1	1.93	a, c
365.10	OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY	70-R4	1.39	70-R4	1.50	a, c
365.11	OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY - SUBTRANSMISSION	75-R3	0.25	70-R4	0.26	a, c
366.00	UNDERGROUND CONDUIT	65-R1.5	1.36	65-R1.5	1.64	a, c
367.00	UNDERGROUND CONDUCTORS AND DEVICES	48-R2.5	1.87	50-R2	2.23	a, c
367.10	UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION	40-R2	2.53	50-R2	2.33	a, c
368.00	LINE TRANSFORMERS	40-R2	2.41	43-R1.5	2.63	a, c
369.00	OVERHEAD SERVICES	44-R1	2.13	44-R1	2.85	a, c
369.10	UNDERGROUND SERVICES	57-R3	1.32	60-R3	1.32	a, c
370.10	METERS - SMART GRID	15-S2	6.97	15-S2	8.42	a, c
371.00	INSTALLATIONS ON CUSTOMERS; PREMISES - DUSK TO DAWN LIGHTS	36-R0.5	1.69	37-R0.5	1.93	a, c
371.21	INSTALLATIONS ON CUSTOMERS' PREMISES - METER SOCKET DEVICES	25-R2.5	1.88	25-R2.5	1.15	a, c
371.23	INSTALLATIONS ON CUSTOMERS' PREMISES - SURGE SUPPRESSION	20-S2.5	-	20-S2.5	- ***	a, c
373.00	STREET LIGHTING AND SIGNAL SYSTEMS	28-R1	4.11	28-R1	4.91	a, c
373.30	STREET LIGHTING AND SIGNAL SYSTEMS - LED	25-S0	4.05	20-S0	7.30	a, c
	GENERAL PLANT					
389.20	LAND RIGHTS	70-R2	0.37	70-R2	0.38	a, c
390.10	STRUCTURES AND IMPROVEMENTS					
	MISCELLANEOUS IMPROVEMENTS - MINOR	40-R1.5	2.27	40-R1.5	3.27	a
	CORPORATE HEADQUARTERS - READING	60-R2 **	2.11	65-R2 **	3.01	a
	LEBANON SERVICE CENTER	60-R2 **	4.25	65-R2 **	2.87	a
	EASTON SERVICE CENTER	60-R2 **	1.64	65-R2 **	5.00	a
	YORK SERVICE CENTER	60-R2 **	5.21	65-R2 **	5.12	a
	TOTAL ACCOUNT 390.10		2.57		3.39	
390.20	STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING					
	MISCELLANEOUS IMPROVEMENTS - MINOR	30-R1.5	1.49	40-R1.5	1.63	a, c
	CORPORATE HEADQUARTERS - READING	65-R4 **	3.06	65-R4 **	2.24	a
	LEBANON SERVICE CENTER	65-R4 **	1.31	65-R4 **	1.32	a
	EASTON SERVICE CENTER	65-R4 **	1.29	65-R4 **	2.20	a
	YORK SERVICE CENTER	65-R4 **	3.12	65-R4 **	1.72	a
	TOTAL ACCOUNT 390.20		2.27		1.90	
391.00	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	20-SQ	2.77	20-SQ	3.11	a, b
391.30	OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS	5-SQ	29.32	5-SQ	10.33	a, b
391.50	OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS	5-SQ	20.70	5-SQ	16.25	a, b
392.30	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	12-R2	8.67	12-R4	8.07	a, c
392.40	TRANSPORTATION EQUIPMENT - POLE TRAILERS	32-S2	1.68	34-S1.5	1.12	a, c
392.50	TRANSPORTATION EQUIPMENT - VAN TRAILERS	25-S2.5	0.69	25-S2.5	0.40	a, c
393.00	STORES EQUIPMENT	25-SQ	0.04	25-SQ	2.52	a, b
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	4.05	25-SQ	3.95	a, b
395.00	LABORATORY EQUIPMENT	20-SQ	-	20-SQ	- ****	a, b
396.00	POWER OPERATED EQUIPMENT	30-R0.5	1.02	33-R0.5	2.65	a, c
397.00	COMMUNICATION EQUIPMENT	25-SQ	5.50	25-SQ	4.53	a, b
398.00	MISCELLANEOUS EQUIPMENT	20-SQ	0.16	20-SQ	2.11	a, b

* ACCRUALS CALCULATED UTILIZING THE AMORTIZATION PERIOD SET FORTH IN COLUMN 3.
** LIFE SPAN PROCEDURE WAS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE.
*** ASSETS ADDED AS OF JANUARY 1, 2024 TO THIS ACCOUNT SHOULD UTILIZE AN ANNUAL ACCRUAL RATE OF 5.52% CONSISTENT WITH A 20-S2.5 SURVIVOR CURVE.
**** ASSETS ADDED AS OF JANUARY 1, 2024 TO THIS ACCOUNT SHOULD UTILIZE AN ANNUAL ACCRUAL RATE OF 5.00% CONSISTENT WITH A 20-YEAR AMORTIZATION PERIOD.

LEGEND
a - PLANT AND RESERVE ACTIVITY
b - AMORTIZATION ACCOUNT
c - NEW LIFE CHARACTERISTICS

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
FE PA MET-ED RATE DISTRICT
COMPARISON OF EXISTING SURVIVOR CURVE AND DEPRECIATION RATE
AS OF DECEMBER 31, 2025

		MOST RECENT FILING		CURRENT FILING		
	DEPRECIABLE GROUP	SURVIVOR CURVE	ACCRUAL RATE	SURVIVOR CURVE	ACCRUAL RATE	REASON FOR ACCRUAL CHANGE
	(1)	(2)	(3)	(4)	(5)	(6)
	ELECTRIC PLANT					
	INTANGIBLE PLANT					
303.00	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER	7-SQ	*	7-SQ	*	b
303.10	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - CLOUD	N/A	N/A	5-SQ	*	b
303.30	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT ENTERPRISE	7-SQ	*	7-SQ	*	b
303.60	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION	7-SQ	*	7-SQ	*	b
303.90	MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	7-SQ	*	7-SQ	*	b
	DISTRIBUTION PLANT					
360.20	LAND RIGHTS	75-R4	1.03	80-R4	0.96	a, c
361.00	STRUCTURES AND IMPROVEMENTS	65-R3	1.31	70-R3	1.35	a, c
361.10	STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION	65-R4	1.45	70-R3	1.55	a, c
361.20	STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION (ROADS AND TRAILS)	75-R3	0.68	75-R3	0.73	a, c
362.00	STATION EQUIPMENT	60-R2	1.49	60-R2	1.91	a, c
362.10	STATION EQUIPMENT - SUBTRANSMISSION	59-R1.5	1.54	60-R2	2.12	a, c
364.00	POLES, TOWERS AND FIXTURES	65-R1.5	1.39	65-R1.5	1.94	a, c
364.10	POLES, TOWERS AND FIXTURES - SUBTRANSMISSION (TOWERS AND FIXTURES)	80-R4	0.79	80-R4	0.56	a, c
364.11	POLES, TOWERS AND FIXTURES - SUBTRANSMISSION (POLES AND FIXTURES)	65-R2	1.55	65-R1.5	1.82	a, c
365.00	OVERHEAD CONDUCTORS AND DEVICES	52-R0.5	1.95	60-O1	2.93	a, c
365.01	OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	65-R2.5	1.64	60-O1	1.86	a, c
365.10	OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY	70-R4	1.39	70-R4	1.50	a, c
365.11	OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY - SUBTRANSMISSION	75-R3	0.25	70-R4	0.26	a, c
366.00	UNDERGROUND CONDUIT	65-R1.5	1.36	65-R1.5	1.60	a, c
367.00	UNDERGROUND CONDUCTORS AND DEVICES	48-R2.5	1.87	50-R2	2.23	a, c
367.10	UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION	40-R2	2.53	50-R2	2.29	a, c
368.00	LINE TRANSFORMERS	40-R2	2.41	43-R1.5	2.58	a, c
369.00	OVERHEAD SERVICES	44-R1	2.13	44-R1	2.74	a, c
369.10	UNDERGROUND SERVICES	57-R3	1.32	60-R3	1.30	a, c
370.10	METERS - SMART GRID	15-S2	6.97	15-S2	7.96	a, c
371.00	INSTALLATIONS ON CUSTOMERS; PREMISES - DUSK TO DAWN LIGHTS	36-R0.5	1.69	37-R0.5	1.82	a, c
371.21	INSTALLATIONS ON CUSTOMERS' PREMISES - METER SOCKET DEVICES	25-R2.5	1.88	25-R2.5	0.95	a, c
371.23	INSTALLATIONS ON CUSTOMERS' PREMISES - SURGE SUPPRESSION	20-S2.5	-	20-S2.5	- ***	a, c
373.00	STREET LIGHTING AND SIGNAL SYSTEMS	28-R1	4.11	28-R1	4.53	a, c
373.30	STREET LIGHTING AND SIGNAL SYSTEMS - LED	25-S0	4.05	20-S0	6.86	a, c
	GENERAL PLANT					
389.20	LAND RIGHTS	70-R2	0.37	70-R2	0.37	a, c
390.10	STRUCTURES AND IMPROVEMENTS					
	MISCELLANEOUS IMPROVEMENTS - MINOR	40-R1.5	2.27	40-R1.5	3.27	a
	CORPORATE HEADQUARTERS - READING	60-R2 **	2.11	65-R2 **	3.03	a
	LEBANON SERVICE CENTER	60-R2 **	4.25	65-R2 **	2.83	a
	EASTON SERVICE CENTER	60-R2 **	1.64	65-R2 **	5.00	a
	YORK SERVICE CENTER	60-R2 **	5.21	65-R2 **	5.10	a
	TOTAL ACCOUNT 390.10		2.57		3.40	
390.20	STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING					
	MISCELLANEOUS IMPROVEMENTS - MINOR	30-R1.5	1.49	40-R1.5	1.64	a, c
	CORPORATE HEADQUARTERS - READING	65-R4 **	3.06	65-R4 **	2.23	a
	LEBANON SERVICE CENTER	65-R4 **	1.31	65-R4 **	1.32	a
	EASTON SERVICE CENTER	65-R4 **	1.29	65-R4 **	2.15	a
	YORK SERVICE CENTER	65-R4 **	3.12	65-R4 **	1.69	a
	TOTAL ACCOUNT 390.20		2.27		1.90	
391.00	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	20-SQ	2.77	20-SQ	4.79	a, b
391.30	OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS	5-SQ	29.32	5-SQ	18.23	a, b
391.50	OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS	5-SQ	20.70	5-SQ	20.19	a, b
392.30	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	12-R2	8.67	12-R4	8.20	a, c
392.40	TRANSPORTATION EQUIPMENT - POLE TRAILERS	32-S2	1.68	34-S1.5	1.06	a, c
392.50	TRANSPORTATION EQUIPMENT - VAN TRAILERS	25-S2.5	0.69	25-S2.5	0.32	a, c
393.00	STORES EQUIPMENT	25-SQ	0.04	25-SQ	2.38	a, b
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	4.05	25-SQ	3.94	a, b
395.00	LABORATORY EQUIPMENT	20-SQ	-	20-SQ	- ****	a, b
396.00	POWER OPERATED EQUIPMENT	30-R0.5	1.02	33-R0.5	2.37	a, c
397.00	COMMUNICATION EQUIPMENT	25-SQ	5.50	25-SQ	4.44	a, b
398.00	MISCELLANEOUS EQUIPMENT	20-SQ	0.16	20-SQ	2.10	a, b

* ACCRUALS CALCULATED UTILIZING THE AMORTIZATION PERIOD SET FORTH IN COLUMN 3.
** LIFE SPAN PROCEDURE WAS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE.
*** ASSETS ADDED AS OF JANUARY 1, 2024 TO THIS ACCOUNT SHOULD UTILIZE AN ANNUAL ACCRUAL RATE OF 5.52% CONSISTENT WITH A 20-S2.5 SURVIVOR CURVE.
**** ASSETS ADDED AS OF JANUARY 1, 2024 TO THIS ACCOUNT SHOULD UTILIZE AN ANNUAL ACCRUAL RATE OF 5.00% CONSISTENT WITH A 20-YEAR AMORTIZATION PERIOD.

LEGEND
a - PLANT AND RESERVE ACTIVITY
b - AMORTIZATION ACCOUNT
c - NEW LIFE CHARACTERISTICS

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
FE PA PENELEC RATE DISTRICT
COMPARISON OF EXISTING SURVIVOR CURVE AND DEPRECIATION RATE
AS OF DECEMBER 31, 2024

DEPRECIABLE GROUP	MOST RECENT FILING SURVIVOR CURVE	MOST RECENT FILING ACCRUAL RATE	CURRENT FILING SURVIVOR CURVE	CURRENT FILING ACCRUAL RATE
(1)	(2)	(3)	(4)	(5)
INTANGIBLE PLANT				
303.00 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER	7-SQ	*	7-SQ	*
303.30 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION	7-SQ	*	7-SQ	*
303.60 MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	7-SQ	*	7-SQ	*
303.70 MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE	n/a	n/a	5-SQ	*
DISTRIBUTION PLANT				
360.20 LAND RIGHTS	75-R3	0.78	75-R3	0.84
361.00 STRUCTURES AND IMPROVEMENTS	65-R2.5	0.93	65-R2.5	1.24
361.10 STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION	70-R3	1.31	65-R2.5	1.06
362.00 STATION EQUIPMENT	62-R1.5	1.31	62-R1.5	1.99
362.10 STATION EQUIPMENT - SUBTRANSMISSION	58-R2	1.83	62-R1.5	2.51
364.00 POLES, TOWERS AND FIXTURES	65-R1.5	1.31	65-R3	1.67
364.20 POLES AND FIXTURES - SUBTRANSMISSION	65-R1.5	1.62	65-R3	2.41
365.00 OVERHEAD CONDUCTORS AND DEVICES	60-R0.5	1.58	60-R0.5	2.45
365.10 OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY	75-R4	1.28	75-R4	1.39
365.20 OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	65-R2.5	1.37	60-R0.5	2.53
365.30 OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY - SUBTRANSMISSION	75-R4	1.07	75-R4	1.02
366.00 UNDERGROUND CONDUIT	65-R2	1.29	65-R2	1.60
367.00 UNDERGROUND CONDUCTORS AND DEVICES	44-R2.5	2.00	44-R2.5	2.51
367.10 UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION	40-S2	2.48	44-R2.5	2.76
368.00 LINE TRANSFORMERS	44-R1	1.85	44-R1	2.62
369.00 OVERHEAD SERVICES	60-R1	1.38	60-R1	2.08
369.10 UNDERGROUND SERVICES	60-R1	0.85	60-R1	1.01
370.10 METERS - SMART GRID	15-S2	7.10	15-S2	8.53
371.00 INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS	30-R0.5	1.38	30-R0.5	1.49
371.21 INSTALLATIONS ON CUSTOMER PREMISES - METER SOCKET DEVICES	25-R2.5	2.16	25-R2.5	1.32
371.23 INSTALLATIONS ON CUSTOMER PREMISES - SURGE SUPPRESSION	20-S3	-	20-S3	-
372.00 LEASED PROPERTY ON CUSTOMER PREMISES	40-R3	0.08	40-R3	0.07
373.00 STREET LIGHTING AND SIGNAL SYSTEMS	21-R1	6.15	20-R1	8.25
373.30 STREET LIGHTING AND SIGNAL SYSTEMS - LED	10-S1	11.56	20-R1	6.42
GENERAL PLANT				
389.20 LAND RIGHTS	70-R3	1.10	70-R3	-
390.10 STRUCTURES AND IMPROVEMENTS				
MISCELANNEOUS IMPROVEMENTS - MINOR	45-S0	2.05	45-S0	2.86
RICHLAND OPERATING CENTER	80-S0	2.85	80-S0	3.42
ERIE OPERATING CENTER	80-S0	3.47	80-S0	4.05
ALTOONA OPERATING CENTER	80-S0	3.90	80-S0	3.73
390.20 MISCELLANEOUS IMPROVEMENTS	40-R0.5	1.13	40-R0.5	1.27
391.00 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	20-SQ	1.22	20-SQ	2.06
391.20 OFFICE FURNITURE AND EQUIPMENT - OFFICE MACHINES	10-SQ	-	10-SQ	-
391.25 OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS	5-SQ	8.34	5-SQ	19.16
391.30 OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS	5-SQ	2.47	5-SQ	24.48
392.30 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	13-L3	1.98	13-L3	5.46
392.40 TRANSPORTATION EQUIPMENT - POLE TRAILERS	30-L2	1.76	30-L2	3.45
392.50 TRANSPORTATION EQUIPMENT - OTHER	10-L3	9.77	10-L3	7.52
393.00 STORES EQUIPMENT	25-SQ	0.01	25-SQ	-
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	4.67	25-SQ	4.73
395.00 LABORATORY EQUIPMENT	20-SQ	-	20-SQ	-
396.00 POWER OPERATED EQUIPMENT	35-S0	0.50	35-S0	0.55
397.00 COMMUNICATION EQUIPMENT	15-SQ	6.85	15-SQ	8.02
398.00 MISCELLANEOUS EQUIPMENT	20-SQ	0.18	20-SQ	2.18

LEGEND
a - PLANT AND RESERVE ACTIVITY
b - AMORTIZATION ACCOUNT
c - NEW LIFE CHARACTERISTICS

REASON FOR ACCRUAL CHANGE (6)	
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FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
FE PA PENELEC RATE DISTRICT
COMPARISON OF EXISTING SURVIVOR CURVE AND DEPRECIATION RATE
AS OF DECEMBER 31, 2024

DEPRECIABLE GROUP	MOST RECENT FILING		CURRENT FILING	
	SURVIVOR CURVE	ACCRUAL RATE	SURVIVOR CURVE	ACCRUAL RATE
(1)	(2)	(3)	(4)	(5)
INTANGIBLE PLANT				
303.00 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER	7-SQ	*	7-SQ	*
303.30 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION	7-SQ	*	7-SQ	*
303.60 MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	7-SQ	*	7-SQ	*
303.70 MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE	n/a	n/a	5-SQ	*
DISTRIBUTION PLANT				
360.20 LAND RIGHTS	75-R3	0.78	75-R3	0.83
361.00 STRUCTURES AND IMPROVEMENTS	65-R2.5	0.93	65-R2.5	1.22
361.10 STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION	70-R3	1.31	65-R2.5	1.06
362.00 STATION EQUIPMENT	62-R1.5	1.31	62-R1.5	1.95
362.10 STATION EQUIPMENT - SUBTRANSMISSION	58-R2	1.83	62-R1.5	2.44
364.00 POLES, TOWERS AND FIXTURES	65-R1.5	1.31	65-R3	1.68
364.20 POLES AND FIXTURES - SUBTRANSMISSION	65-R1.5	1.62	65-R3	2.37
365.00 OVERHEAD CONDUCTORS AND DEVICES	60-R0.5	1.58	60-R0.5	2.41
365.10 OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY	75-R4	1.28	75-R4	1.39
365.20 OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	65-R2.5	1.37	60-R0.5	2.41
365.30 OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY - SUBTRANSMISSION	75-R4	1.07	75-R4	1.02
366.00 UNDERGROUND CONDUIT	65-R2	1.29	65-R2	1.56
367.00 UNDERGROUND CONDUCTORS AND DEVICES	44-R2.5	2.00	44-R2.5	2.51
367.10 UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION	40-S2	2.48	44-R2.5	2.71
368.00 LINE TRANSFORMERS	44-R1	1.85	44-R1	2.68
369.00 OVERHEAD SERVICES	60-R1	1.38	60-R1	2.09
369.10 UNDERGROUND SERVICES	60-R1	0.85	60-R1	0.99
370.10 METERS - SMART GRID	15-S2	7.10	15-S2	7.99
371.00 INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS	30-R0.5	1.38	30-R0.5	1.38
371.21 INSTALLATIONS ON CUSTOMER PREMISES - METER SOCKET DEVICES	25-R2.5	2.16	25-R2.5	1.09
371.23 INSTALLATIONS ON CUSTOMER PREMISES - SURGE SUPPRESSION	20-S3	-	20-S3	-
372.00 LEASED PROPERTY ON CUSTOMER PREMISES	40-R3	0.08	40-R3	0.07
373.00 STREET LIGHTING AND SIGNAL SYSTEMS	21-R1	6.15	20-R1	7.62
373.30 STREET LIGHTING AND SIGNAL SYSTEMS - LED	10-S1	11.56	20-R1	6.27
GENERAL PLANT				
389.20 LAND RIGHTS	70-R3	1.10	70-R3	-
390.10 STRUCTURES AND IMPROVEMENTS				
MISCELANNEOUS IMPROVEMENTS - MINOR	45-S0	2.05	45-S0	2.87
RICHLAND OPERATING CENTER	80-S0	2.85	80-S0	3.41
ERIE OPERATING CENTER	80-S0	3.47	80-S0	4.19
ALTOONA OPERATING CENTER	80-S0	3.90	80-S0	3.71
390.20 MISCELLANEOUS IMPROVEMENTS	40-R0.5	1.13	40-R0.5	1.23
391.00 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	20-SQ	1.22	20-SQ	2.07
391.20 OFFICE FURNITURE AND EQUIPMENT - OFFICE MACHINES	10-SQ	-	10-SQ	10.53
391.25 OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS	5-SQ	8.34	5-SQ	18.38
391.30 OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS	5-SQ	2.47	5-SQ	22.02
392.30 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	13-L3	1.98	13-L3	3.22
392.40 TRANSPORTATION EQUIPMENT - POLE TRAILERS	30-L2	1.76	30-L2	3.19
392.50 TRANSPORTATION EQUIPMENT - OTHER	10-L3	9.77	10-L3	8.10
393.00 STORES EQUIPMENT	25-SQ	0.01	25-SQ	-
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	4.67	25-SQ	4.49
395.00 LABORATORY EQUIPMENT	20-SQ	-	20-SQ	-
396.00 POWER OPERATED EQUIPMENT	35-S0	0.50	35-S0	0.52
397.00 COMMUNICATION EQUIPMENT	15-SQ	6.85	15-SQ	9.39
398.00 MISCELLANEOUS EQUIPMENT	20-SQ	0.18	20-SQ	2.23

LEGEND
a - PLANT AND RESERVE ACTIVITY
b - AMORTIZATION ACCOUNT
c - NEW LIFE CHARACTERISTICS

REASON FOR ACCRUAL CHANGE (6)	
a, b	
a, b	
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a	
a	
a	
a, b	
a, b	
a, b	
a	
a, b	
a, b	

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
FE PA PENN POWER RATE DISTRICT
COMPARISON OF EXISTING SURVIVOR CURVE AND DEPRECIATION RATE
AS OF DECEMBER 31, 2024

DEPRECIABLE GROUP	MOST RECENT FILING SURVIVOR CURVE	MOST RECENT FILING ACCRUAL RATE	CURRENT FILING SURVIVOR CURVE	CURRENT FILING ACCRUAL RATE	REASON FOR ACCRUAL CHANGE
(1)	(2)	(3)	(4)	(5)	(6)
INTANGIBLE PLANT					
303.00 MISCELLANEOUS INTANGIBLE PLANT	7-SQ	*	7-SQ	*	a, b
303.10 MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	7-SQ	*	7-SQ	*	a, b
303.70 MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE	n/a	n/a	5-SQ	*	a, b
DISTRIBUTION PLANT					
361.10 STRUCTURES AND IMPROVEMENTS	70-R3	1.21	70-R4	1.42	c
361.11 STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION	70-R4	0.77	70-R4	0.66	a
361.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING	70-R3	1.13	70-R4	1.18	c
361.21 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING - SUBTRANSMISSION	70-R4	1.12	70-R4	0.97	a
362.00 STATION EQUIPMENT	50-R1	1.87	52-R1	2.64	c
362.10 STATION EQUIPMENT - SUBTRANSMISSION	60-R1.5	1.00	52-R1	1.44	c
364.00 POLES, TOWERS AND FIXTURES	60-R2	1.49	65-R1.5	1.74	c
364.10 TOWERS AND FIXTURES - SUBTRANSMISSION	75-R4	0.05	75-R4	0.07	a
364.20 POLES AND FIXTURES - SUBTRANSMISSION	65-R1.5	1.33	65-R1.5	2.66	a
365.00 OVERHEAD CONDUCTORS AND DEVICES	64-R1	1.49	65-R1	2.25	c
365.01 OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	65-R2	1.56	65-R1	1.90	c
365.10 OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND GRADING	64-R1	1.54	64-R1	2.07	a
366.00 UNDERGROUND CONDUIT	65-R2.5	1.39	70-R2.5	1.43	c
366.10 UNDERGROUND CONDUIT - SUBTRANSMISSION	50-S2.5	0.90	70-R2.5	0.31	c
367.00 UNDERGROUND CONDUCTORS AND DEVICES	50-R2.5	1.89	50-R2.5	2.28	a
367.10 UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION	40-S1.5	2.66	50-R2.5	1.90	c
368.00 LINE TRANSFORMERS	43-R1.5	2.17	43-R1.5	2.93	a
369.00 SERVICES	60-R4	1.10	60-R4	1.26	a
370.10 METERS - SMART GRID	15-S2	7.48	15-S2	8.13	a
371.00 INSTALLATIONS ON CUSTOMERS' PREMISES	33-R2	1.73	33-R2	1.89	a
373.10 STREET LIGHTING AND SIGNAL SYSTEMS	20-R2	11.53	20-R2	6.92	a
373.20 STREET LIGHTING AND SIGNAL SYSTEMS - ESIP	20-R2	7.11	20-R2	7.74	a
373.30 STREET LIGHTING AND SIGNAL SYSTEMS - LED	10-L1.5	12.73	20-R2	5.96	c
GENERAL PLANT					
390.10 STRUCTURES AND IMPROVEMENTS	55-R2	1.30	55-R2	1.84	a
390.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING	55-R2	1.70	55-R2	2.02	a
391.10 OFFICE FURNITURE AND EQUIPMENT	20-SQ	20.26	20-SQ	5.84	a, b
391.20 DATA PROCESSING EQUIPMENT	5-SQ	5.47	5-SQ	10.57	a, b
391.25 DATA PROCESSING EQUIPMENT SMART GRID	5-SQ	3.37	5-SQ	13.64	a, b
392.00 TRANSPORTATION EQUIPMENT	10-L2	7.63	10-L2	6.58	a
393.00 STORES EQUIPMENT	30-SQ	13.15	30-SQ	0.71	a, b
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	5.64	25-SQ	4.21	a, b
395.00 LABORATORY EQUIPMENT	20-SQ	5.78	20-SQ	5.77	a, b
396.00 POWER OPERATED EQUIPMENT	18-S2	4.67	20-S2	4.83	c
397.00 COMMUNICATION EQUIPMENT	15-SQ	9.76	15-SQ	9.22	a, b
398.00 MISCELLANEOUS EQUIPMENT	20-SQ	-	20-SQ	-	a, b

LEGEND
a - PLANT AND RESERVE ACTIVITY
b - AMORTIZATION ACCOUNT
c - NEW LIFE CHARACTERISTICS

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
FE PA PENN POWER RATE DISTRICT
COMPARISON OF EXISTING SURVIVOR CURVE AND DEPRECIATION RATE
AS OF DECEMBER 31, 2025

DEPRECIABLE GROUP	MOST RECENT FILING SURVIVOR CURVE	MOST RECENT FILING ACCRUAL RATE	CURRENT FILING SURVIVOR CURVE	CURRENT FILING ACCRUAL RATE	REASON FOR ACCRUAL CHANGE
(1)	(2)	(3)	(4)	(5)	(6)
INTANGIBLE PLANT					
303.00 MISCELLANEOUS INTANGIBLE PLANT	7-SQ	*	7-SQ	8.03	a, b
303.10 MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	7-SQ	*	7-SQ	1.11	a, b
303.70 MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE	n/a	n/a	5-SQ	19.98	a, b
DISTRIBUTION PLANT					
361.10 STRUCTURES AND IMPROVEMENTS	70-R3	1.21	70-R4	1.44	c
361.11 STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION	70-R4	0.77	70-R4	0.66	a
361.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING	70-R3	1.13	70-R4	1.17	c
361.21 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING - SUBTRANSMISSION	70-R4	1.12	70-R4	0.96	a
362.00 STATION EQUIPMENT	50-R1	1.87	52-R1	2.66	c
362.10 STATION EQUIPMENT - SUBTRANSMISSION	60-R1.5	1.00	52-R1	1.39	c
364.00 POLES, TOWERS AND FIXTURES	60-R2	1.49	65-R1.5	1.68	c
364.10 TOWERS AND FIXTURES - SUBTRANSMISSION	75-R4	0.05	75-R4	0.07	a
364.20 POLES AND FIXTURES - SUBTRANSMISSION	65-R1.5	1.33	65-R1.5	2.85	a
365.00 OVERHEAD CONDUCTORS AND DEVICES	64-R1	1.49	65-R1	2.27	c
365.01 OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	65-R2	1.56	65-R1	1.84	c
365.10 OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND GRADING	64-R1	1.54	64-R1	2.00	a
366.00 UNDERGROUND CONDUIT	65-R2.5	1.39	70-R2.5	1.43	c
366.10 UNDERGROUND CONDUIT - SUBTRANSMISSION	50-S2.5	0.90	70-R2.5	0.31	c
367.00 UNDERGROUND CONDUCTORS AND DEVICES	50-R2.5	1.89	50-R2.5	2.31	a
367.10 UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION	40-S1.5	2.66	50-R2.5	1.85	c
368.00 LINE TRANSFORMERS	43-R1.5	2.17	43-R1.5	2.90	a
369.00 SERVICES	60-R4	1.10	60-R4	1.27	a
370.10 METERS - SMART GRID	15-S2	7.48	15-S2	7.45	a
371.00 INSTALLATIONS ON CUSTOMERS' PREMISES	33-R2	1.73	33-R2	1.75	a
373.10 STREET LIGHTING AND SIGNAL SYSTEMS	20-R2	11.53	20-R2	6.22	a
373.20 STREET LIGHTING AND SIGNAL SYSTEMS - ESIP	20-R2	7.11	20-R2	7.27	a
373.30 STREET LIGHTING AND SIGNAL SYSTEMS - LED	10-L1.5	12.73	20-R2	5.75	c
GENERAL PLANT					
390.10 STRUCTURES AND IMPROVEMENTS	55-R2	1.30	55-R2	1.91	a
390.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING	55-R2	1.70	55-R2	1.99	a
391.10 OFFICE FURNITURE AND EQUIPMENT	20-SQ	20.26	20-SQ	5.87	a, b
391.20 DATA PROCESSING EQUIPMENT	5-SQ	5.47	5-SQ	12.10	a, b
391.25 DATA PROCESSING EQUIPMENT SMART GRID	5-SQ	3.37	5-SQ	17.84	a, b
392.00 TRANSPORTATION EQUIPMENT	10-L2	7.63	10-L2	6.17	a
393.00 STORES EQUIPMENT	30-SQ	13.15	30-SQ	0.36	a, b
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	5.64	25-SQ	4.20	a, b
395.00 LABORATORY EQUIPMENT	20-SQ	5.78	20-SQ	5.77	a, b
396.00 POWER OPERATED EQUIPMENT	18-S2	4.67	20-S2	4.75	c
397.00 COMMUNICATION EQUIPMENT	15-SQ	9.76	15-SQ	8.32	a, b
398.00 MISCELLANEOUS EQUIPMENT	20-SQ	-	20-SQ	-	a, b

LEGEND
a - PLANT AND RESERVE ACTIVITY
b - AMORTIZATION ACCOUNT
c - NEW LIFE CHARACTERISTICS

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
FE PA WEST PENN RATE DISTRICT
COMPARISON OF EXISTING SURVIVOR CURVE AND DEPRECIATION RATE
AS OF DECEMBER 31, 2024

DEPRECIABLE GROUP	MOST RECENT FILING SURVIVOR CURVE	MOST RECENT FILING ACCRUAL RATE	CURRENT FILING SURVIVOR CURVE	CURRENT FILING ACCRUAL RATE	REASON FOR ACCRUAL CHANGE
(1)	(2)	(3)	(4)	(5)	(6)
INTANGIBLE PLANT					
303.10 MISCELLANEOUS INTANGIBLE PLANT - 7 YEAR LIFE	7-SQ	*	7-SQ	*	a, b
303.20 MISCELLANEOUS INTANGIBLE PLANT - 10 YEAR LIFE	10-SQ	*	10-SQ	*	a, b
303.30 MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE	-	-	5-SQ	*	a, b, c
DISTRIBUTION PLANT					
360.20 LAND RIGHTS	75-R4	1.64	75-R4	1.69	a
361.00 STRUCTURES AND IMPROVEMENTS	75-R3	1.14	70-R3	1.32	a, c
362.10 STATION EQUIPMENT	60-R1.5	1.17	60-R1.5	1.72	a
362.15 STATION EQUIPMENT - SUBTRANSMISSION	60-R1.5	1.26	60-R1.5	1.47	a, c
362.40 STATION EQUIPMENT - SCADA	35-R2.5	0.37	35-R2.5	0.60	a
364.00 POLES, TOWERS AND FIXTURES	63-R2	1.37	70-R2	1.62	a, c
364.55 POLES AND FIXTURES - SUBTRANSMISSION	65-R2.5	1.03	70-R2	1.34	a, c
365.10 OVERHEAD CONDUCTORS AND DEVICES	60-R1	1.64	60-R1	2.46	a
365.15 OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	70-R3	0.94	60-R1	1.93	a, c
365.20 OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND DAMAGES	75-R4	1.35	75-R4	1.43	a
365.25 OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND DAMAGES - SUBTRANSMISSION	75-R4	1.29	75-R4	1.38	a
366.00 UNDERGROUND CONDUIT	60-R3	1.83	65-R3	1.74	a, c
366.50 UNDERGROUND CONDUIT - SUBTRANSMISSION	50-S2	2.10	65-R3	1.81	a, c
367.00 UNDERGROUND CONDUCTORS AND DEVICES	50-R2.5	1.82	55-R2.5	2.04	a, c
367.50 UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION	40-S2.5	2.66	55-R2.5	1.72	a, c
368.00 LINE TRANSFORMERS	45-R2	2.07	48-R1.5	2.38	a, c
369.00 SERVICES	50-R2.5	1.69	55-R2.5	1.73	a, c
370.30 METERS - SMART GRID	15-S2	7.13	15-S2	7.92	a
371.00 INSTALLATIONS ON CUSTOMERS' PREMISES	32-R1	2.65	32-R1.5	2.18	a, c
372.00 LEASED PROPERTY	27-R1.5	1.33	30-R1.5	0.85	a, c
373.10 STREET LIGHTING AND SIGNAL SYSTEMS	25-L0	4.65	25-L0	6.25	a
373.30 LED LIGHTING	-	-	20-R2	7.33	a, c
GENERAL PLANT					
389.20 LAND RIGHTS	75-R4	1.26	75-R4	1.36	a
390.10 STRUCTURES AND IMPROVEMENTS					
ARNOLD SERVICE CENTER	55-S0.5	2.56	55-S0.5	7.88	a
BOYCE SERVICE CENTER	55-S0.5	3.28	55-S0.5	3.73	a
BUTLER SERVICE CENTER	55-S0.5	3.51	55-S0.5	5.75	a
CHARLEROI SERVICE CENTER	55-S0.5	2.39	55-S0.5	3.05	a
CLARION SERVICE CENTER AND POLE YARD	55-S0.5	2.10	55-S0.5	3.69	a
CONNELLSVILLE CONFERENCE CENTER	55-S0.5	1.63	55-S0.5	2.79	a
CONNELLSVILLE HAZARDOUS MATERIAL	55-S0.5	2.83	55-S0.5	2.97	a
CONNELLSVILLE METER LAB AND STOREHOUSE	55-S0.5	0.19	55-S0.5	0.01	a
CONNELLSVILLE COVERED STORAGE AND OFFICE	55-S0.5	3.03	55-S0.5	4.62	a
CONNELLSVILLE QUONSET STOREHOUSE	55-S0.5	-	55-S0.5	-	a
CONNELLSVILLE GENERAL AND TRANSFORMER SHOP	55-S0.5	3.85	55-S0.5	3.86	a
CONNELLSVILLE OIL STORAGE/WATER SEPARATOR	55-S0.5	-	55-S0.5	-	a
CONNELLSVILLE GARAGE	55-S0.5	2.77	55-S0.5	3.17	a
CONNELLSVILLE WEST SIDE COMPLEX	55-S0.5	0.23	55-S0.5	1.56	a
DUNBAR STORAGE FACILITY	55-S0.5	4.11	55-S0.5	4.74	a
JEANETTE SERVICE CENTER	55-S0.5	1.59	55-S0.5	2.46	a
JEANETTE SERVICE CENTER GARAGE	55-S0.5	2.46	55-S0.5	2.77	a
JEFFERSON SERVICE CENTER	55-S0.5	2.24	55-S0.5	4.11	a
KITTANNING SERVICE CENTER	55-S0.5	3.82	55-S0.5	2.30	a
KITTANNING SERVICE CENTER GARAGE	55-S0.5	2.13	55-S0.5	2.21	a
LATROBE SERVICE CENTER	55-S0.5	2.21	55-S0.5	8.64	a
MCCONNELLSBURG SERVICE CENTER	55-S0.5	3.59	55-S0.5	3.95	a
PLEASANT VALLEY SERVICE CENTER	55-S0.5	2.54	55-S0.5	4.38	a
ST. MARYS SERVICE CENTER	55-S0.5	2.89	55-S0.5	2.90	a
ST. MARYS SERVICE CENTER GARAGE	55-S0.5	3.07	55-S0.5	3.37	a
STATE COLLEGE SERVICE CENTER GARAGE	55-S0.5	2.47	55-S0.5	2.86	a
WASHINGTON SERVICE CENTER	55-S0.5	2.60	55-S0.5	10.95	a
WAYNESBORO SERVICE CENTER	55-S0.5	3.76	55-S0.5	3.07	a
WAYNESBORO SERVICE CENTER GARAGE	55-S0.5	2.79	55-S0.5	2.88	a
MINOR STRUCTURES	45-R3	3.31	45-R3	3.87	a
391.10 OFFICE FURNITURE	16-SQ	5.95	16-SQ	5.69	a, b
391.20 INFORMATION SYSTEMS	7-SQ	15.56	7-SQ	15.02	a, b
391.30 DATA HANDLING EQUIPMENT	16-SQ	4.81	16-SQ	-	a, b
391.50 SMART METERS HARDWARE	5-SQ	11.03	5-SQ	18.31	a, b
392.10 TRANSPORTATION EQUIPMENT - AUTOS	8-S2	13.37	8-S2	12.87	a
392.20 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS	11-L2.5	7.84	12-S1	9.41	a, c
392.30 TRANSPORTATION EQUIPMENT - MEDIUM AND HEAVY TRUCKS	12-L3	1.49	12-L3	13.53	a
392.40 TRANSPORTATION EQUIPMENT - TRAILERS	24-S1	2.08	24-S1	2.07	a
392.60 TRANSPORTATION EQUIPMENT - ALL TERRAIN VEHICLES	10-S2.5	7.08	11-S2.5	4.88	a, c
393.00 STORES EQUIPMENT	25-SQ	4.64	25-SQ	3.11	a, b
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT	15-SQ	6.82	15-SQ	6.73	a, b
395.00 LABORATORY EQUIPMENT	23-SQ	1.83	23-SQ	3.27	a, b
396.00 POWER OPERATED EQUIPMENT	20-S0.5	2.26	20-S0.5	1.67	a
397.00 COMMUNICATION EQUIPMENT	12-SQ	8.35	12-SQ	8.85	a, b
398.00 MISCELLANEOUS EQUIPMENT	14-SQ	7.56	14-SQ	-	a, b

* ACCRUALS CALCULATED UTILIZING THE AMORTIZATION PERIOD SET FORTH IN COLUMN 3.

LEGEND
a - PLANT AND RESERVE ACTIVITY
b - AMORTIZATION ACCOUNT
c - NEW LIFE CHARACTERISTICS

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

A. Exhibit FE PA JJS-2 provides the observed and estimated survivor curves and life tables for all accounts analyzed by the actuarial method.

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

A. See :V-D-1 Met-Ed Attachment V-D-1a,
V-D-1 Met-Ed Attachment V-D-1b,
V-D-1 Penelec Attachment V-D-1a,
V-D-1 Penelec Attachment V-D-1b,
V-D-1 Penn Power Attachment V-D-1a,
V-D-1 Penn Power Attachment V-D-1b,
V-D-1 West Penn Attachment V-D-1a,
V-D-1 West Penn Attachment V-D-1b,

Attachments V-D-1a and V-D-1b provides the Rate District's surviving original cost electric plant in service, accumulated book depreciation reserve, annual depreciation expense accruals, survivor curve, future depreciation accruals, and composite remaining life for the future test year as of December 31, 2024 and the fully projected future test year as of December 31, 2025. No claim is being made in this rate case filing for contributions in aid of construction.

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
FE PA MET-ED RATE DISTRICT
TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2024

	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE		ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE		COMPOSITE REMAINING LIFE
	(1)	(2)	(3)		(4)	(5)	(6)	(7)	(8)=(7)/(4)		(9)=(6)/(7)
	ELECTRIC PLANT										
	INTANGIBLE PLANT										
303.00	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER		7-SQ		66,210,701.15	45,896,661	20,314,040	4,800,590	*		
303.10	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - CLOUD		5-SQ		425,296.40	47,721	377,575	84,982	*		
303.30	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT ENTERPRISE		7-SQ		621,985.00	621,985	0	0	*		
303.60	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION		7-SQ		8,047,879.06	8,047,879	0	0	*		
303.90	MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE		7-SQ		23,910,691.09	23,403,821	506,870	116,252	*		
	TOTAL INTANGIBLE PLANT				**99,216,552.70**	**78,018,067**	**21,198,485**	**5,001,824**			
	DISTRIBUTION PLANT										
360.20	LAND RIGHTS		80-R4		28,932,718.77	17,797,447	11,135,272	279,801	0.97		39.8
361.00	STRUCTURES AND IMPROVEMENTS		70-R3		17,763,919.28	7,528,765	10,235,154	243,877	1.37		42.0
361.10	STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION		70-R3		339,222.74	50,866	288,357	5,272	1.55		54.7
361.20	STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION (ROADS AND TRAILS)		75-R3		11,907.52	8,805	3,103	89	0.75		34.9
362.00	STATION EQUIPMENT		60-R2		329,710,172.58	103,011,295	226,698,878	6,404,491	1.94		35.4
362.10	STATION EQUIPMENT - SUBTRANSMISSION		60-R2		11,919,659.66	1,232,464	10,687,196	260,852	2.19		41.0
364.00	POLES, TOWERS AND FIXTURES		65-R1.5		572,974,393.99	155,049,196	417,925,198	11,129,747	1.94		37.6
364.10	POLES, TOWERS AND FIXTURES - SUBTRANSMISSION (TOWERS AND FIXTURES)		80-R4		36,126.01	29,385	6,741	208	0.58		32.4
364.11	POLES, TOWERS AND FIXTURES - SUBTRANSMISSION (POLES AND FIXTURES)		65-R1.5		3,234,421.64	822,531	2,411,891	62,465	1.93		38.6
365.00	OVERHEAD CONDUCTORS AND DEVICES		60-O1		679,817,826.58	94,197,472	585,620,355	19,554,289	2.88		29.9
365.01	OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION		60-O1		1,345,784.75	488,613	857,172	26,024	1.93		32.9
365.10	OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY		70-R4		229,365,878.41	45,398,298	183,967,580	3,440,794	1.50		53.5
365.11	OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY - SUBTRANSMISSION		70-R4		429,030.41	362,119	66,911	1,119	0.26		59.8
366.00	UNDERGROUND CONDUIT		65-R1.5		35,459,379.59	16,115,399	19,343,981	580,021	1.64		33.4
367.00	UNDERGROUND CONDUCTORS AND DEVICES		50-R2		332,492,307.21	107,909,757	224,582,550	7,429,323	2.23		30.2
367.10	UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION		50-R2		1,536,544.01	377,486	1,159,058	35,872	2.33		32.3
368.00	LINE TRANSFORMERS		43-R1.5		507,003,843.13	196,919,851	310,083,992	13,350,018	2.63		23.2
369.00	OVERHEAD SERVICES		44-R1		96,284,018.58	33,042,193	63,241,826	2,744,617	2.85		23.0
369.10	UNDERGROUND SERVICES		60-R3		104,052,556.48	63,494,549	40,558,007	1,370,553	1.32		29.6
370.10	METERS - SMART GRID		15-S2		145,648,562.40	47,980,838	97,667,724	12,261,848	8.42		8.0
371.00	INSTALLATIONS ON CUSTOMERS; PREMISES - DUSK TO DAWN LIGHTS		37-R0.5		4,173,138.29	2,588,111	1,585,027	80,687	1.93		19.6
371.21	INSTALLATIONS ON CUSTOMERS' PREMISES - METER SOCKET DEVICES		25-R2.5		412,207.74	390,611	21,597	4,739	1.15		4.6
371.23	INSTALLATIONS ON CUSTOMERS' PREMISES - SURGE SUPPRESSION		20-S2.5		276,707.92	276,708	0	0	-	***	-
373.00	STREET LIGHTING AND SIGNAL SYSTEMS		28-R1		16,309,454.66	4,991,479	11,317,976	800,760	4.91		14.1
373.30	STREET LIGHTING AND SIGNAL SYSTEMS - LED		20-S0		3,808,435.99	564,071	3,244,365	278,173	7.30		11.7
	TOTAL DISTRIBUTION PLANT				**3,123,338,218.34**	**900,628,309**	**2,222,709,911**	**80,345,639**	**2.57**		
	GENERAL PLANT										
389.20	LAND RIGHTS		70-R2		18,077.52	16,310	1,768	69	0.38		25.6
390.10	STRUCTURES AND IMPROVEMENTS										
	MISCELLANEOUS IMPROVEMENTS - MINOR		40-R1.5		39,925,052.12	11,114,845	28,810,207	1,303,651	3.27		22.1
	CORPORATE HEADQUARTERS - READING	06-2041	65-R2	**	63,279,336.92	34,193,683	29,085,654	1,904,258	3.01		15.3
	LEBANON SERVICE CENTER	06-2046	65-R2	**	7,363,967.28	3,336,884	4,027,083	211,011	2.87		19.1
	EASTON SERVICE CENTER	06-2033	65-R2	**	7,191,588.92	4,226,780	2,964,809	359,915	5.00		8.2
	YORK SERVICE CENTER	06-2034	65-R2	**	12,697,225.68	6,699,191	5,998,035	649,594	5.12		9.2
	TOTAL ACCOUNT 390.10				130,457,170.92	59,571,383	70,885,788	4,428,429	3.39		16.0
390.20	STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING										
	MISCELLANEOUS IMPROVEMENTS - MINOR		40-R1.5		4,198,929.39	3,173,893	1,025,036	68,254	1.63		15.0
	CORPORATE HEADQUARTERS - READING	06-2041	65-R4	**	5,082,077.17	3,289,201	1,792,876	113,648	2.24		15.8
	LEBANON SERVICE CENTER	06-2046	65-R4	**	997,791.85	773,014	224,778	13,132	1.32		17.1
	EASTON SERVICE CENTER	06-2033	65-R4	**	1,331,356.24	1,086,648	244,708	29,257	2.20		8.4
	YORK SERVICE CENTER	06-2034	65-R4	**	1,783,425.82	1,498,245	285,181	30,753	1.72		9.3
	TOTAL ACCOUNT 390.20				13,393,580.47	9,821,001	3,572,579	255,044	1.90		14.0

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
FE PA MET-ED RATE DISTRICT
TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2024

	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE		COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)		(9)=(6)/(7)
391.00	OFFICE FURNITURE AND EQUIPMENT - FURNITURE		20-SQ	2,541,588.26	1,928,722	612,866	79,022	3.11		7.8
391.30	OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS		5-SQ	2,921,741.05	2,071,230	850,511	301,822	10.33		2.8
391.50	OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS		5-SQ	3,480,584.55	1,364,770	2,115,815	565,647	16.25		3.7
	TOTAL ACCOUNT 391.00			8,943,913.86	5,364,722	3,579,192	946,491	10.58		3.8
392.30	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS		12-R4	4,905,873.29	2,150,287	2,755,586	396,102	8.07		7.0
392.40	TRANSPORTATION EQUIPMENT - POLE TRAILERS		34-S1.5	668,411.67	587,816	80,596	7,502	1.12		10.7
392.50	TRANSPORTATION EQUIPMENT - VAN TRAILERS		25-S2.5	87,236.99	85,737	1,500	345	0.40		4.3
	TOTAL ACCOUNT 392.00			5,661,521.95	2,823,840	2,837,682	403,949	7.13		7.0
393.00	STORES EQUIPMENT		25-SQ	55,534.21	43,299	12,235	1,400	2.52		8.7
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT		25-SQ	13,123,319.94	4,232,782	8,890,538	517,730	3.95		17.2
395.00	LABORATORY EQUIPMENT		20-SQ	85,698.38	85,698	0	0	-	****	-
396.00	POWER OPERATED EQUIPMENT		33-R0.5	1,248,543.77	675,711	572,833	33,067	2.65		17.3
397.00	COMMUNICATION EQUIPMENT		25-SQ	27,133,863.13	4,344,588	22,789,275	1,230,345	4.53		18.5
398.00	MISCELLANEOUS EQUIPMENT		20-SQ	66,807.12	56,117	10,690	1,407	2.11		7.6
	TOTAL GENERAL PLANT			**200,188,031.27**	**87,035,451**	**113,152,580**	**7,817,931**	**3.91**		
	TOTAL DEPRECIABLE PLANT			**3,422,742,802.31**	**1,065,681,827**	**2,357,060,976**	**93,165,394**	**2.72**		
	NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED									
301.00	ORGANIZATION			124,375.69						
302.00	FRANSCHISES AND CONSENTS			150,604.01	(14,565)					
350.10	LAND			3,554,379.57	5,241					
350.20	LAND RIGHTS			26,938,000.97	15,696,227					
360.10	LAND			4,014,087.62	2,231					
374.00	ASSET RETIREMENT COSTS DISTRIBUTION			37,210.00	28,830					
389.10	LAND			2,936,778.20						
390.30	BUILDING LEASEHOLDS			315,880.63	474,805					
399.10	ASSET RETIREMENT COSTS GENERAL BUILDINGS			105,951.28	66,477					
	TOTAL NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED			**38,177,267.97**	**16,259,248**					
	TOTAL ELECTRIC PLANT			**3,460,920,070.28**	**1,081,941,075**					

* ACCRUALS CALCULATED UTILIZING THE AMORTIZATION PERIOD SET FORTH IN COLUMN 3.
** LIFE SPAN PROCEDURE WAS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE.
*** ASSETS ADDED AS OF JANUARY 1, 2024 TO THIS ACCOUNT SHOULD UTILIZE AN ANNUAL ACCRUAL RATE OF 5.52% CONSISTENT WITH A 20-S2.5 SURVIVOR CURVE.
**** ASSETS ADDED AS OF JANUARY 1, 2024 TO THIS ACCOUNT SHOULD UTILIZE AN ANNUAL ACCRUAL RATE OF 5.00% CONSISTENT WITH A 20-YEAR AMORTIZATION PERIOD.

NOTE: ASSETS ADDED IN ACCOUNT 363.00 (ELECTRIC BATTERY STORAGE) SHOULD UTILIZE AN ANNUAL ACCRUAL RATE OF 6.67% BASED ON A 15-L3 SURVIVOR CURVE.

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
FE PA MET-ED RATE DISTRICT
TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2025

	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE		ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE		COMPOSITE REMAINING LIFE
	(1)	(2)	(3)		(4)	(5)	(6)	(7)	(8)=(7)/(4)		(9)=(6)/(7)
	ELECTRIC PLANT										
	INTANGIBLE PLANT										
303.00	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER		7-SQ		70,656,331.12	49,676,306	20,980,025	4,795,431	*		
303.10	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - CLOUD		5-SQ		438,640.79	134,115	304,526	87,630	*		
303.30	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT ENTERPRISE		7-SQ		621,985.00	621,985	0	0	*		
303.60	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION		7-SQ		8,047,879.06	8,047,879	0	0	*		
303.90	MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE		7-SQ		23,896,722.35	23,506,101	390,621	116,518	*		
	TOTAL INTANGIBLE PLANT				**103,661,558.32**	**81,986,386**	**21,675,172**	**4,999,579**			
	DISTRIBUTION PLANT										
360.20	LAND RIGHTS		80-R4		28,932,718.77	18,078,094	10,854,625	278,525	0.96		39.0
361.00	STRUCTURES AND IMPROVEMENTS		70-R3		17,763,919.28	7,814,254	9,949,665	240,113	1.35		41.4
361.10	STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION		70-R3		339,222.74	56,378	282,845	5,247	1.55		53.9
361.20	STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION (ROADS AND TRAILS)		75-R3		11,907.52	8,894	3,014	87	0.73		34.6
362.00	STATION EQUIPMENT		60-R2		337,332,580.62	109,010,679	228,321,902	6,437,605	1.91		35.5
362.10	STATION EQUIPMENT - SUBTRANSMISSION		60-R2		11,919,659.66	1,573,989	10,345,671	253,195	2.12		40.9
364.00	POLES, TOWERS AND FIXTURES		65-R1.5		600,994,841.46	162,996,031	437,998,810	11,648,309	1.94		37.6
364.10	POLES, TOWERS AND FIXTURES - SUBTRANSMISSION (TOWERS AND FIXTURES)		80-R4		36,126.01	29,595	6,531	203	0.56		32.2
364.11	POLES, TOWERS AND FIXTURES - SUBTRANSMISSION (POLES AND FIXTURES)		65-R1.5		3,234,421.64	890,663	2,343,759	59,010	1.82		39.7
365.00	OVERHEAD CONDUCTORS AND DEVICES		60-O1		761,125,689.07	105,244,351	655,881,338	22,314,293	2.93		29.4
365.01	OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION		60-O1		1,345,784.75	515,117	830,668	24,971	1.86		33.3
365.10	OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY		70-R4		229,365,878.41	48,838,786	180,527,092	3,437,415	1.50		52.5
365.11	OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY - SUBTRANSMISSION		70-R4		429,030.41	363,234	65,796	1,119	0.26		58.8
366.00	UNDERGROUND CONDUIT		65-R1.5		35,459,379.59	16,707,495	18,751,885	566,767	1.60		33.1
367.00	UNDERGROUND CONDUCTORS AND DEVICES		50-R2		346,055,799.46	114,029,986	232,025,813	7,700,028	2.23		30.1
367.10	UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION		50-R2		1,536,544.01	413,287	1,123,257	35,117	2.29		32.0
368.00	LINE TRANSFORMERS		43-R1.5		521,455,413.01	209,585,789	311,869,624	13,451,135	2.58		23.2
369.00	OVERHEAD SERVICES		44-R1		97,428,588.83	35,935,400	61,493,189	2,665,331	2.74		23.1
369.10	UNDERGROUND SERVICES		60-R3		104,045,959.48	64,860,308	39,185,651	1,356,246	1.30		28.9
370.10	METERS - SMART GRID		15-S2		150,001,444.20	60,856,874	89,144,570	11,937,520	7.96		7.5
371.00	INSTALLATIONS ON CUSTOMERS; PREMISES - DUSK TO DAWN LIGHTS		37-R0.5		4,173,138.29	2,688,698	1,484,440	75,965	1.82		19.5
371.21	INSTALLATIONS ON CUSTOMERS' PREMISES - METER SOCKET DEVICES		25-R2.5		412,207.74	395,351	16,857	3,923	0.95		4.3
371.23	INSTALLATIONS ON CUSTOMERS' PREMISES - SURGE SUPPRESSION		20-S2.5		276,707.92	276,708	0	0	-	***	-
373.00	STREET LIGHTING AND SIGNAL SYSTEMS		28-R1		16,749,800.95	5,815,837	10,933,964	759,379	4.53		14.4
373.30	STREET LIGHTING AND SIGNAL SYSTEMS - LED		20-S0		4,081,238.79	852,610	3,228,629	279,892	6.86		11.5
	TOTAL DISTRIBUTION PLANT				**3,274,508,002.61**	**967,838,408**	**2,306,669,595**	**83,531,395**	**2.55**		
	GENERAL PLANT										
389.20	LAND RIGHTS		70-R2		18,077.52	16,379	1,699	67	0.37		25.4
390.10	STRUCTURES AND IMPROVEMENTS										
	MISCELLANEOUS IMPROVEMENTS - MINOR		40-R1.5		46,759,876.65	11,948,267	34,811,610	1,528,594	3.27		22.8
	CORPORATE HEADQUARTERS - READING	06-2041	65-R2	**	64,119,550.91	36,015,937	28,103,614	1,945,528	3.03		14.4
	LEBANON SERVICE CENTER	06-2046	65-R2	**	7,363,967.28	3,545,040	3,818,927	208,505	2.83		18.3
	EASTON SERVICE CENTER	06-2033	65-R2	**	7,191,588.92	4,570,399	2,621,190	359,384	5.00		7.3
	YORK SERVICE CENTER	06-2034	65-R2	**	12,697,225.68	7,321,543	5,375,683	647,848	5.10		8.3
	TOTAL ACCOUNT 390.10				138,132,209.44	63,401,186	74,731,024	4,689,859	3.40		15.9
390.20	STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING										
	MISCELLANEOUS IMPROVEMENTS - MINOR		40-R1.5		4,081,929.92	3,098,551	983,379	66,826	1.64		14.7
	CORPORATE HEADQUARTERS - READING	06-2041	65-R4	**	5,067,693.04	3,383,476	1,684,217	113,128	2.23		14.9
	LEBANON SERVICE CENTER	06-2046	65-R4	**	997,791.85	783,063	214,729	13,142	1.32		16.3
	EASTON SERVICE CENTER	06-2033	65-R4	**	1,331,356.24	1,119,985	211,371	28,562	2.15		7.4
	YORK SERVICE CENTER	06-2034	65-R4	**	1,783,425.82	1,533,495	249,931	30,090	1.69		8.3
	TOTAL ACCOUNT 390.20				13,262,196.87	9,918,570	3,343,627	251,748	1.90		13.3
391.00	OFFICE FURNITURE AND EQUIPMENT - FURNITURE		20-SQ		1,179,090.42	643,502	535,588	56,513	4.79		9.5
391.30	OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS		5-SQ		1,457,337.11	902,339	554,998	265,632	18.23		2.1
391.50	OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS		5-SQ		4,541,673.26	1,204,326	3,337,347	916,772	20.19		3.6
	TOTAL ACCOUNT 391.00				7,178,100.79	2,750,167	4,427,933	1,238,917	17.26		3.6

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
FE PA MET-ED RATE DISTRICT
TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2025

	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE		COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)		(9)=(6)/(7)
392.30	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS		12-R4	5,349,896.63	2,479,602	2,870,295	438,880	8.20		6.5
392.40	TRANSPORTATION EQUIPMENT - POLE TRAILERS		34-S1.5	661,803.67	588,665	73,139	7,002	1.06		10.4
392.50	TRANSPORTATION EQUIPMENT - VAN TRAILERS		25-S2.5	87,236.99	86,086	1,151	283	0.32		4.1
	TOTAL ACCOUNT 392.00			6,098,937.29	3,154,353	2,944,585	446,165	7.32		6.6
393.00	STORES EQUIPMENT		25-SQ	38,111.78	27,258	10,854	908	2.38		12.0
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT		25-SQ	13,705,566.85	4,449,257	9,256,310	540,017	3.94		17.1
395.00	LABORATORY EQUIPMENT		20-SQ	85,698.38	85,698	0	0	-	****	-
396.00	POWER OPERATED EQUIPMENT		33-R0.5	1,248,543.77	708,797	539,747	29,569	2.37		18.3
397.00	COMMUNICATION EQUIPMENT		25-SQ	29,265,609.64	5,576,951	23,688,659	1,299,962	4.44		18.2
398.00	MISCELLANEOUS EQUIPMENT		20-SQ	66,807.12	57,527	9,280	1,404	2.10		6.6
	TOTAL GENERAL PLANT			**209,099,859.45**	**90,146,143**	**118,953,718**	**8,498,616**	**4.06**		
	TOTAL DEPRECIABLE PLANT			**3,587,269,420.38**	**1,139,970,937**	**2,447,298,485**	**97,029,590**	**2.70**		
	NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED									
301.00	ORGANIZATION			124,375.69						
302.00	FRANSCHISES AND CONSENTS			150,604.01	(14,565)					
350.10	LAND			3,554,379.57	5,241					
350.20	LAND RIGHTS			26,938,000.97	15,696,227					
360.10	LAND			4,014,087.62	2,231					
374.00	ASSET RETIREMENT COSTS DISTRIBUTION			37,210.00	28,830					
389.10	LAND			2,936,778.20						
390.30	BUILDING LEASEHOLDS			315,880.63	474,805					
399.10	ASSET RETIREMENT COSTS GENERAL BUILDINGS			105,951.28	66,477					
	TOTAL NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED			**38,177,267.97**	**16,259,248**					
	TOTAL ELECTRIC PLANT			**3,625,446,688.35**	**1,156,230,185**					

* ACCRUALS CALCULATED UTILIZING THE AMORTIZATION PERIOD SET FORTH IN COLUMN 3.
** LIFE SPAN PROCEDURE WAS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE.
*** ASSETS ADDED AS OF JANUARY 1, 2024 TO THIS ACCOUNT SHOULD UTILIZE AN ANNUAL ACCRUAL RATE OF 5.52% CONSISTENT WITH A 20-S2.5 SURVIVOR CURVE.
**** ASSETS ADDED AS OF JANUARY 1, 2024 TO THIS ACCOUNT SHOULD UTILIZE AN ANNUAL ACCRUAL RATE OF 5.00% CONSISTENT WITH A 20-YEAR AMORTIZATION PERIOD.

NOTE: ASSETS ADDED IN ACCOUNT 363.00 (ELECTRIC BATTERY STORAGE) SHOULD UTILIZE AN ANNUAL ACCRUAL RATE OF 6.67% BASED ON A 15-L3 SURVIVOR CURVE.

PENNSYLVANIA ELECTRIC COMPANY
FE PA PENELEC RATE DISTRICT
SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2024

DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF DECEMBER 31, 2024	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)
INTANGIBLE PLANT							
303.00 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER	7-SQ	70,978,119.73	47,768,580	23,209,540	6,227,009	*	
303.30 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION	7-SQ	9,079,603.90	9,079,604	0	0	*	
303.60 MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	7-SQ	25,257,809.48	25,163,421	94,388	14,521	*	
303.70 MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE	5-SQ	429,236.61	44,152	385,085	86,750	*	
TOTAL INTANGIBLE PLANT		**105,744,769.72**	**82,055,757**	**23,689,013**	**6,328,280**		
DISTRIBUTION PLANT							
360.20 LAND RIGHTS	75-R3	15,602,749.38	11,284,408	4,318,341	131,115	0.84	32.9
361.00 STRUCTURES AND IMPROVEMENTS	65-R2.5	18,435,041.68	9,760,782	8,674,260	227,877	1.24	38.1
361.10 STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION	65-R2.5	427,196.22	227,633	199,563	4,547	1.06	43.9
362.00 STATION EQUIPMENT	62-R1.5	401,242,854.72	121,988,566	279,254,289	7,987,430	1.99	35.0
362.10 STATION EQUIPMENT - SUBTRANSMISSION	62-R1.5	11,560,419.97	(128,079)	11,688,499	289,953	2.51	40.3
364.00 POLES, TOWERS AND FIXTURES	65-R3	710,619,681.02	223,922,978	486,696,703	11,896,202	1.67	40.9
364.20 POLES AND FIXTURES - SUBTRANSMISSION	65-R3	535,896.08	(97,765)	633,661	12,929	2.41	49.0
365.00 OVERHEAD CONDUCTORS AND DEVICES	60-R0.5	952,043,715.80	194,039,562	743,427,496	22,950,750	2.45	32.4
365.10 OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY	75-R4	283,177,859.90	49,832,198	248,004,368	4,130,066	1.39	60.0
365.20 OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	60-R0.5	750,194.03	95,610	654,584	19,011	2.53	34.4
365.30 OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY - SUBTRANSMISSION	75-R4	37,157.30	14,387	22,770	378	1.02	60.2
366.00 UNDERGROUND CONDUIT	65-R2	46,775,767.25	20,433,357	26,231,465	746,749	1.60	35.1
367.00 UNDERGROUND CONDUCTORS AND DEVICES	44-R2.5	243,400,048.54	86,368,690	157,031,359	6,114,942	2.51	25.7
367.10 UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION	44-R2.5	1,286,184.07	139,339	1,146,845	35,492	2.76	32.3
368.00 LINE TRANSFORMERS	44-R1	465,080,920.02	178,341,178	286,739,742	12,192,707	2.62	23.5
369.00 OVERHEAD SERVICES	60-R1	91,479,578.14	29,324,375	62,155,203	1,903,082	2.08	32.7
369.10 UNDERGROUND SERVICES	60-R1	48,077,321.74	32,331,336	15,745,986	485,429	1.01	32.4
370.10 METERS - SMART GRID	15-S2	146,035,788.02	51,827,813	94,207,975	12,454,873	8.53	7.6
371.00 INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS	30-R0.5	28,306,985.17	22,343,029	5,963,957	420,952	1.49	14.2
371.21 INSTALLATIONS ON CUSTOMER PREMISES - METER SOCKET DEVICES	25-R2.5	223,738.49	210,236	13,503	2,957	1.32	4.6
371.23 INSTALLATIONS ON CUSTOMER PREMISES - SURGE SUPPRESSION	20-S3	147,696.50	147,697	0	0	-	-
372.00 LEASED PROPERTY ON CUSTOMER PREMISES	40-R3	196,313.14	193,579	2,734	137	0.07	20.0
373.00 STREET LIGHTING AND SIGNAL SYSTEMS	20-R1	37,041,361.09	6,850,119	30,191,242	3,056,502	8.25	9.9
373.30 STREET LIGHTING AND SIGNAL SYSTEMS - LED	20-R1	10,035,760.37	2,466,926	7,568,834	644,478	6.42	11.7
TOTAL DISTRIBUTION PLANT		**3,512,520,228.64**	**1,041,917,953**	**2,470,573,379**	**85,708,558**	**2.44**	**28.8**
GENERAL PLANT							
389.20 LAND RIGHTS	70-R3	20,956.59	212,239	(191,283)	0	-	-
390.10 STRUCTURES AND IMPROVEMENTS							
MISCELANNEOUS IMPROVEMENTS - MINOR	45-S0	46,120,484.14	13,455,948	32,664,536	1,318,255	2.86	24.8
RICHLAND OPERATING CENTER	80-S0	9,970,307.08	5,916,905	4,053,402	341,025	3.42	11.9
ERIE OPERATING CENTER	80-S0	18,088,750.52	8,009,171	10,079,580	733,237	4.05	13.7
ALTOONA OPERATING CENTER	80-S0	12,755,018.10	6,674,583	6,080,435	475,628	3.73	12.8
TOTAL ACCOUNT 390.1		**86,934,559.84**	**34,056,607.39**	**52,877,953**	**2,868,145**	**3.30**	**18.44**
390.20 MISCELLANEOUS IMPROVEMENTS	40-R0.5	7,098,844.05	5,387,572	1,711,272	90,243	1.27	19.0
391.00 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	20-SQ	344,061.30	246,147	97,939	7,078	2.06	13.8
391.20 OFFICE FURNITURE AND EQUIPMENT - OFFICE MACHINES							
391.25 OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS	5-SQ	6,780,082.47	3,884,745	2,895,337	1,298,917	19.16	2.2
391.30 OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS	5-SQ	2,728,436.87	1,203,774	1,524,663	668,017	24.48	2.3
392.30 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	13-L3	623,577.55	518,851	104,726	34,073	5.46	3.1
392.40 TRANSPORTATION EQUIPMENT - POLE TRAILERS	30-L2	2,833,893.39	1,828,576	1,005,317	97,868	3.45	10.3
392.50 TRANSPORTATION EQUIPMENT - OTHER	10-L3	6,844,504.90	3,458,272	3,381,495	514,424	7.52	6.6
393.00 STORES EQUIPMENT	25-SQ	40,195.76	40,196	0	-	-	-
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	19,200,664.74	6,761,847	12,438,818	907,616	4.73	13.7
395.00 LABORATORY EQUIPMENT	20-SQ	111,814.59	111,815	0	-	-	-
396.00 POWER OPERATED EQUIPMENT	35-S0	5,158,780.44	4,690,973	467,808	28,300	0.55	16.5
397.00 COMMUNICATION EQUIPMENT	15-SQ	47,113,171.59	15,536,826	31,576,345	3,777,454	8.02	8.4
398.00 MISCELLANEOUS EQUIPMENT	20-SQ	72,841.19	53,992	18,849	1,591	2.18	11.8
TOTAL GENERAL PLANT		**185,906,385.27**	**77,992,433**	**107,909,239**	**10,293,726**	**5.54**	**10.5**
TOTAL DEPRECIABLE PLANT		**3,804,171,383.63**	**1,201,966,142**	**2,602,171,631**	**102,330,564**	**2.69**	**25.4**

PENNSYLVANIA ELECTRIC COMPANY
FE PA PENELEC RATE DISTRICT
SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2024

DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF DECEMBER 31, 2024	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)
NONDEPRECIABLE PLANT							
301.00 ORGANIZATION		34,665.54					
302.00 FRANCHISES AND CONSENTS		306,716.73	(31,564)				
350.10 LAND		2,127,870.62					
360.10 LAND		13,499,322.87	7,645,214				
370.00 LEGACY METERS		1,697,578.36					
374.00 ASSET RETIREMENT COSTS DISTRIBUTION		80,653.00					
389.10 LAND		1,092,749.14	(239,986)				
390.30 BUILDING LEASEHOLDS		560,865.26					
399.10 ASSET RETIREMENT COSTS GENERAL PLANT		321,852.44	361,478				
TOTAL NONDEPRECIABLE PLANT		**19,722,273.96**	**7,735,141**				
TOTAL ELECTRIC PLANT		**3,823,893,657.59**	**1,209,701,284**				

* ACCRUALS CALCULATED UTILIZING THE AMORTIZATION PERIOD SET FORTH IN COLUMN 3.

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
FE PA PENELEC RATE DISTRICT
SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2025

DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF DECEMBER 31, 2025	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)
INTANGIBLE PLANT							
303.00 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER	7-SQ	77,582,653.96	51,284,487	26,298,167	6,808,908	*	
303.30 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION	7-SQ	9,079,603.90	9,079,604	0	0	*	
303.60 MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	7-SQ	27,390,874.30	26,372,715	1,018,160	156,640	*	
303.70 MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE	5-SQ	442,650.36	131,340	311,310	89,670	*	
TOTAL INTANGIBLE PLANT		**114,495,782.52**	**86,868,146**	**27,627,637**	**7,055,218**		
DISTRIBUTION PLANT							
360.20 LAND RIGHTS	75-R3	15,602,749.38	11,415,523	4,187,226	129,438	0.83	32.3
361.00 STRUCTURES AND IMPROVEMENTS	65-R2.5	18,498,132.47	10,002,671	8,495,462	225,132	1.22	37.7
361.10 STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION	65-R2.5	427,196.22	232,180	195,016	4,512	1.06	43.2
362.00 STATION EQUIPMENT	62-R1.5	415,488,813.53	128,774,726	286,714,087	8,094,877	1.95	35.4
362.10 STATION EQUIPMENT - SUBTRANSMISSION	62-R1.5	11,560,419.97	199,377	11,361,043	281,777	2.44	40.3
364.00 POLES, TOWERS AND FIXTURES	65-R3	744,328,808.00	230,836,459	513,492,349	12,514,942	1.68	41.0
364.20 POLES AND FIXTURES - SUBTRANSMISSION	65-R3	535,896.08	(78,242)	614,138	12,685	2.37	48.4
365.00 OVERHEAD CONDUCTORS AND DEVICES	60-R0.5	1,000,095,152.59	214,058,380	786,036,772	24,460,091	2.41	32.4
365.10 OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY	75-R4	283,177,859.90	53,752,522	229,425,338	3,919,138	1.39	59.6
365.20 OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	60-R0.5	750,193.81	116,364	633,830	18,111	2.41	35.0
365.30 OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY - SUBTRANSMISSION	75-R4	37,157.30	14,765	22,392	379	1.02	59.1
366.00 UNDERGROUND CONDUIT	65-R2	46,814,590.53	21,198,390	25,616,201	732,710	1.56	35.0
367.00 UNDERGROUND CONDUCTORS AND DEVICES	44-R2.5	259,422,027.45	90,678,917	168,743,110	6,521,669	2.51	25.9
367.10 UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION	44-R2.5	1,286,184.07	176,037	1,110,147	34,840	2.71	31.9
368.00 LINE TRANSFORMERS	44-R1	499,072,584.36	186,893,312	312,179,273	13,372,805	2.68	23.3
369.00 OVERHEAD SERVICES	60-R1	96,010,506.14	30,984,293	65,026,213	2,002,132	2.09	32.5
369.10 UNDERGROUND SERVICES	60-R1	48,077,318.11	32,816,762	15,260,557	475,654	0.99	32.1
370.10 METERS - SMART GRID	15-S2	151,072,816.93	64,783,252	86,289,565	12,078,126	7.99	7.1
371.00 INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS	30-R0.5	28,306,985.17	22,807,503	5,499,483	392,047	1.38	14.0
371.21 INSTALLATIONS ON CUSTOMER PREMISES - METER SOCKET DEVICES	25-R2.5	223,738.49	213,193	10,546	2,449	1.09	4.3
371.23 INSTALLATIONS ON CUSTOMER PREMISES - SURGE SUPPRESSION	20-S3	147,696.50	147,697	0	0	-	-
372.00 LEASED PROPERTY ON CUSTOMER PREMISES	40-R3	196,313.14	193,716	2,597	136	0.07	19.1
373.00 STREET LIGHTING AND SIGNAL SYSTEMS	20-R1	40,123,985.77	9,847,921	30,276,065	3,057,242	7.62	9.9
373.30 STREET LIGHTING AND SIGNAL SYSTEMS - LED	20-R1	11,697,257.36	3,141,942	8,555,315	733,022	6.27	11.7
TOTAL DISTRIBUTION PLANT		**3,672,954,383.27**	**1,113,207,658**	**2,559,746,725**	**89,063,914**	**2.42**	**28.7**
GENERAL PLANT							
389.20 LAND RIGHTS	70-R3	20,956.59	212,239	(191,283)	0	-	-
390.10 STRUCTURES AND IMPROVEMENTS							
MISCELANNEOUS IMPROVEMENTS - MINOR	45-S0	50,750,355.99	14,342,265	36,408,091	1,454,414	2.87	25.0
RICHLAND OPERATING CENTER	80-S0	9,970,307.08	6,252,286	3,718,021	340,258	3.41	10.9
ERIE OPERATING CENTER	80-S0	18,791,499.21	8,682,456	10,109,043	786,836	4.19	12.8
ALTOONA OPERATING CENTER	80-S0	12,755,018.10	7,113,789	5,641,229	473,029	3.71	11.9
TOTAL ACCOUNT 390.1		**92,267,180.38**	**36,390,796.21**	**55,876,384**	**3,054,537**	**3.31**	**18.29**
390.20 MISCELLANEOUS IMPROVEMENTS	40-R0.5	7,098,844.05	5,477,815	1,621,029	86,964	1.23	18.6
391.00 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	20-SQ	344,061.30	253,223	90,839	7,103	2.07	12.8
391.20 OFFICE FURNITURE AND EQUIPMENT - OFFICE MACHINES		1,944,805.73	0	1,944,806	204,716	10.53	9.5
391.25 OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS	5-SQ	4,129,309.14	1,720,044	2,409,265	759,005	18.38	3.2
391.30 OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS	5-SQ	1,878,067.97	1,012,747	865,321	413,505	22.02	2.1
392.30 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	13-L3	623,577.55	552,924	70,653	20,070	3.22	3.5
392.40 TRANSPORTATION EQUIPMENT - POLE TRAILERS	30-L2	2,817,620.78	1,909,925	907,696	89,751	3.19	10.1
392.50 TRANSPORTATION EQUIPMENT - OTHER	10-L3	7,799,345.59	3,917,267	3,882,078	632,387	8.10	6.1
393.00 STORES EQUIPMENT	25-SQ	25,024.99	25,025	0	0	-	-
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	19,302,472.98	7,172,260	12,130,213	867,345	4.49	14.0
395.00 LABORATORY EQUIPMENT	20-SQ	111,814.59	111,815	0	0	-	-
396.00 POWER OPERATED EQUIPMENT	35-S0	5,158,780.44	4,719,273	439,508	27,026	0.52	16.3
397.00 COMMUNICATION EQUIPMENT	15-SQ	44,874,261.16	8,668,976	36,205,285	4,215,742	9.39	8.6
398.00 MISCELLANEOUS EQUIPMENT	20-SQ	71,227.63	53,968	17,259	1,585	2.23	10.9
TOTAL GENERAL PLANT		**188,467,350.87**	**72,198,298**	**116,269,053**	**10,379,736**	**5.51**	**11.2**
TOTAL DEPRECIABLE PLANT		**3,975,917,516.66**	**1,272,274,102**	**2,703,643,415**	**106,498,868**	**2.68**	**25.4**

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
FE PA PENELEC RATE DISTRICT
SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2025

DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF DECEMBER 31, 2025	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)
NONDEPRECIABLE PLANT							
301.00 ORGANIZATION		34,665.54					
302.00 FRANCHISES AND CONSENTS		306,716.73	(31,564)				
350.10 LAND		2,127,870.62					
360.10 LAND		13,499,322.87	7,645,214				
370.00 LEGACY METERS		1,697,578.36					
374.00 ASSET RETIREMENT COSTS DISTRIBUTION		80,653.00					
389.10 LAND		1,092,749.14	(235,746)				
390.30 BUILDING LEASEHOLDS		560,865.26					
399.10 ASSET RETIREMENT COSTS GENERAL PLANT		321,852.44	361,478				
TOTAL NONDEPRECIABLE PLANT		**19,722,273.96**	**7,739,381**				
TOTAL ELECTRIC PLANT		**3,995,639,790.62**	**1,280,013,483**				

* ACCRUALS CALCULATED UTILIZING THE AMORTIZATION PERIOD SET FORTH IN COLUMN 2.

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
FE PA PENN POWER RATE DISTRICT
SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2024

ACCOUNT	SURVIVOR CURVE	ORIGINAL COST AS OF DECEMBER 31, 2024	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)
INTANGIBLE PLANT							
303.00 MISCELLANEOUS INTANGIBLE PLANT	7-SQ	16,674,130.76	11,155,288	5,518,843	1,322,389	7.93	4.2
303.10 MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	7-SQ	7,170,029.18	6,709,950	460,079	101,121	1.41	4.5
303.70 MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE	5-SQ	124,316.40	14,097	110,220	24,840	19.98	4.4
TOTAL INTANGIBLE PLANT		**23,968,476.34**	**17,879,335**	**6,089,142**	**1,448,350**	**6.04**	**4.2**
DISTRIBUTION PLANT							
361.10 STRUCTURES AND IMPROVEMENTS	70-R4	3,499,962.42	814,224	2,685,738	49,641	1.42	54.0
361.11 STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION	70-R4	790,187.07	589,583	200,604	5,247	0.66	38.2
361.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING	70-R4	454,297.63	245,936	208,362	5,340	1.18	39.0
361.21 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING - SUBTRANSMISSION	70-R4	195,215.93	134,705	60,511	1,901	0.97	31.8
362.00 STATION EQUIPMENT	52-R1	110,539,588.60	23,988,840	86,550,748	2,919,267	2.64	29.6
362.10 STATION EQUIPMENT - SUBTRANSMISSION	52-R1	8,596,049.79	5,084,706	3,511,344	123,956	1.44	28.3
364.00 POLES, TOWERS AND FIXTURES	65-R1.5	147,023,828.58	47,989,139	99,034,689	2,564,360	1.74	38.6
364.10 TOWERS AND FIXTURES - SUBTRANSMISSION	75-R4	7,576.09	7,529	47	5	0.07	9.4
364.20 POLES AND FIXTURES - SUBTRANSMISSION	65-R1.5	8,799,357.42	369,561	8,429,796	233,721	2.66	36.1
365.00 OVERHEAD CONDUCTORS AND DEVICES	65-R1	184,350,633.85	29,836,539	155,992,596	4,194,217	2.25	37.3
365.01 OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	65-R1	3,332,630.26	985,607	2,347,023	63,415	1.90	37.0
365.10 OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND GRADING	64-R1	79,973,270.20	15,046,155	63,448,614	1,602,527	2.07	39.3
366.00 UNDERGROUND CONDUIT	70-R2.5	8,152,468.13	3,337,850	4,814,618	116,834	1.43	41.2
366.10 UNDERGROUND CONDUIT - SUBTRANSMISSION	70-R2.5	64,653.86	59,654	5,000	203	0.31	24.6
367.00 UNDERGROUND CONDUCTORS AND DEVICES	50-R2.5	96,353,634.51	29,685,623	66,668,012	2,195,131	2.28	30.4
367.10 UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION	50-R2.5	108,081.13	50,944	57,138	2,054	1.90	27.8
368.00 LINE TRANSFORMERS	43-R1.5	135,645,971.18	42,141,796	93,504,175	3,977,001	2.93	23.5
369.00 SERVICES	60-R4	47,931,906.40	24,068,344	23,863,562	601,746	1.26	39.7
370.10 METERS - SMART GRID	15-S2	51,150,648.75	22,925,268	28,225,381	4,156,750	8.13	6.8
371.00 INSTALLATIONS ON CUSTOMERS' PREMISES	33-R2	4,092,192.51	2,983,389	1,108,804	77,144	1.89	14.4
373.10 STREET LIGHTING AND SIGNAL SYSTEMS	20-R2	3,813,840.20	1,718,517	2,095,323	264,009	6.92	7.9
373.20 STREET LIGHTING AND SIGNAL SYSTEMS - ESIP	20-R2	24,978.29	8,059	16,919	1,934	7.74	8.7
373.30 STREET LIGHTING AND SIGNAL SYSTEMS - LED	20-R2	4,920,560.21	1,308,151	3,612,409	293,442	5.96	12.3
TOTAL DISTRIBUTION PLANT		**899,821,533.01**	**253,380,120**	**646,441,413**	**23,449,845**	**2.61**	**27.6**
GENERAL PLANT							
390.10 STRUCTURES AND IMPROVEMENTS	55-R2	8,632,924.17	3,607,426	5,025,498	158,495	1.84	31.7
390.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING	55-R2	41,240.58	13,332	27,909	833	2.02	33.5
391.10 OFFICE FURNITURE AND EQUIPMENT	20-SQ	40,139.00	8,073	32,066	2,344	5.84	13.7
391.20 DATA PROCESSING EQUIPMENT	5-SQ	706,178.11	472,879	233,299	74,664	10.57	3.1
391.25 DATA PROCESSING EQUIPMENT SMART GRID	5-SQ	1,965,275.95	1,216,651	748,625	268,141	13.64	2.8
392.00 TRANSPORTATION EQUIPMENT	10-L2	1,434,452.84	897,128	662,848	111,207	6.58	5.7
393.00 STORES EQUIPMENT	30-SQ	26,718.30	26,431	287	191	0.71	1.5
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	3,016,841.70	834,893	2,846,969	153,408	4.21	17.3
395.00 LABORATORY EQUIPMENT	20-SQ	21,539.71	17,189.05	4,351.00	1,243.00	5.77	3.50
396.00 POWER OPERATED EQUIPMENT	20-S2	1,391,714.97	456,140	935,575	67,288	4.83	13.9
397.00 COMMUNICATION EQUIPMENT	15-SQ	10,342,867.11	1,679,010	7,873,314	903,941	9.22	9.0
398.00 MISCELLANEOUS EQUIPMENT	20-SQ	7,594.93	7,595	0	0	-	-
TOTAL GENERAL PLANT		**27,627,487.37**	**9,236,747**	**18,390,741**	**1,741,755**	**6.30**	**10.6**
TOTAL DEPRECIABLE PLANT		**951,417,496.72**	**280,496,202**	**670,921,296**	**26,639,950**	**2.80**	**25.2**
NONDEPRECIABLE PLANT							
301.00 ORGANIZATION		22,833.53					
302.00 FRANCHISES AND CONSENTS		68,665.97	772				
350.00 LAND AND EASEMENTS		10,545,129.27					
360.00 LAND AND EASEMENTS		7,395,426.15	(30,747)				
374.00 ARC		4,407.74					
389.00 LAND		226,950.18					
390.30 STRUCTURES AND IMPROVEMENTS - LEASEHOLD IMPROVEMENTS		118,403.96					
399.10 GENERAL PLANT ARO		32,875.01	31,008				
TOTAL NONDEPRECIABLE PLANT		**18,414,691.81**	**1,034**				
TOTAL ELECTRIC PLANT		**969,832,188.53**	**280,497,235**				

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
FE PA PENN POWER RATE DISTRICT
SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2025

DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF DECEMBER 31, 2025	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)
INTANGIBLE PLANT							
303.00 MISCELLANEOUS INTANGIBLE PLANT	7-SQ	17,000,774.62	11,702,496	5,298,279	1,365,769	8.03	3.9
303.10 MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	7-SQ	7,487,474.69	6,973,338	514,137	83,353	1.11	6.2
303.70 MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE	5-SQ	128,200.23	39,348	88,852	25,610	19.98	3.5
TOTAL INTANGIBLE PLANT		**24,616,449.54**	**18,715,182**	**5,901,268**	**1,474,732**	**5.99**	**4.0**
DISTRIBUTION PLANT							
361.10 STRUCTURES AND IMPROVEMENTS	70-R4	3,578,262.87	849,492	2,728,771	51,145	1.44	53.2
361.11 STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION	70-R4	790,187.07	594,830	195,357	5,230	0.66	37.4
361.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING	70-R4	454,297.63	251,276	203,022	5,306	1.17	38.3
361.21 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING - SUBTRANSMISSION	70-R4	195,215.93	136,606	58,610	1,882	0.96	31.1
362.00 STATION EQUIPMENT	52-R1	119,414,215.58	25,581,266	93,832,950	3,181,803	2.66	29.5
362.10 STATION EQUIPMENT - SUBTRANSMISSION	52-R1	8,596,049.79	5,212,764	3,383,286	119,629	1.39	28.3
364.00 POLES, TOWERS AND FIXTURES	65-R1.5	147,023,828.58	51,733,778	95,290,050	2,465,624	1.68	38.6
364.10 TOWERS AND FIXTURES - SUBTRANSMISSION	75-R4	7,576.09	7,534	42	5	0.07	8.4
364.20 POLES AND FIXTURES - SUBTRANSMISSION	65-R1.5	20,931,894.90	(984,152)	21,916,047	597,235	2.85	36.7
365.00 OVERHEAD CONDUCTORS AND DEVICES	65-R1	200,648,669.81	32,321,279	169,805,892	4,598,977	2.27	36.9
365.01 OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	65-R1	3,332,630.26	1,050,045	2,282,585	61,435	1.84	37.2
365.10 OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND GRADING	64-R1	79,973,270.20	16,648,682	61,846,087	1,557,736	2.00	39.6
366.00 UNDERGROUND CONDUIT	70-R2.5	8,232,922.93	3,445,086	4,787,837	117,378	1.43	40.8
366.10 UNDERGROUND CONDUIT - SUBTRANSMISSION	70-R2.5	64,653.86	59,857	4,797	198	0.31	24.2
367.00 UNDERGROUND CONDUCTORS AND DEVICES	50-R2.5	103,860,236.33	30,673,317	73,186,920	2,397,223	2.31	30.5
367.10 UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION	50-R2.5	108,081.13	52,998	55,084	2,002	1.85	27.5
368.00 LINE TRANSFORMERS	43-R1.5	143,404,699.69	45,547,101	97,857,599	4,153,666	2.90	23.6
369.00 SERVICES	60-R4	48,923,822.40	24,619,705	24,304,117	618,950	1.27	39.3
370.10 METERS - SMART GRID	15-S2	53,498,206.88	27,262,085	26,236,122	3,987,573	7.45	6.6
371.00 INSTALLATIONS ON CUSTOMERS' PREMISES	33-R2	4,092,192.51	3,071,178	1,021,015	71,796	1.75	14.2
373.10 STREET LIGHTING AND SIGNAL SYSTEMS	20-R2	3,888,153.88	1,985,039	1,903,115	241,986	6.22	7.9
373.20 STREET LIGHTING AND SIGNAL SYSTEMS - ESIP	20-R2	24,978.29	9,993	14,985	1,817	7.27	8.2
373.30 STREET LIGHTING AND SIGNAL SYSTEMS - LED	20-R2	5,262,432.74	1,607,757	3,654,675	302,587	5.75	12.1
TOTAL DISTRIBUTION PLANT		**956,306,479.35**	**271,737,514**	**684,568,965**	**24,541,183**	**2.57**	**27.9**
GENERAL PLANT							
390.10 STRUCTURES AND IMPROVEMENTS	55-R2	9,371,059.80	3,643,042	5,728,018	179,295	1.91	31.9
390.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING	55-R2	41,240.58	14,165	27,076	820	1.99	33.0
391.10 OFFICE FURNITURE AND EQUIPMENT	20-SQ	40,139.00	10,417	29,722	2,357	5.87	12.6
391.20 DATA PROCESSING EQUIPMENT	5-SQ	614,858.90	400,950	213,909	82,823	12.10	2.3
391.25 DATA PROCESSING EQUIPMENT SMART GRID	5-SQ	1,316,156.78	603,191	712,966	234,833	17.84	3.0
392.00 TRANSPORTATION EQUIPMENT	10-L2	1,809,102.46	968,002	841,101	145,661	6.17	5.1
393.00 STORES EQUIPMENT	30-SQ	26,718.30	26,622	96	96	0.36	1.0
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	3,938,478.08	992,872	2,945,606	163,590	4.20	16.3
395.00 LABORATORY EQUIPMENT	20-SQ	21,539.71	18,432.05	3,108.00	1,243.00	5.77	2.50
396.00 POWER OPERATED EQUIPMENT	20-S2	1,391,714.97	523,428	868,287	66,162	4.75	13.1
397.00 COMMUNICATION EQUIPMENT	15-SQ	10,580,276.71	2,641,687	7,938,590	906,814	8.32	9.3
398.00 MISCELLANEOUS EQUIPMENT	20-SQ	7,594.93	7,595	0	0	-	-
TOTAL GENERAL PLANT		**29,158,880.22**	**9,850,402**	**19,308,479**	**1,783,694**	**6.12**	**10.8**
TOTAL DEPRECIABLE PLANT		**1,010,081,809.11**	**300,303,098**	**709,778,712**	**27,799,609**	**2.75**	**25.5**
NONDEPRECIABLE PLANT							
301.00 ORGANIZATION		22,833.53					
302.00 FRANCHISES AND CONSENTS		68,665.97	772				
350.00 LAND AND EASEMENTS		10,545,129.27					
360.00 LAND AND EASEMENTS		8,453,311.46	(148,289)				
374.00 ARC		4,407.74					
389.00 LAND		226,950.18					
390.30 STRUCTURES AND IMPROVEMENTS - LEASEHOLD IMPROVEMENTS		118,403.96					
399.10 GENERAL PLANT ARO		32,875.01	31,008				
TOTAL NONDEPRECIABLE PLANT		**19,472,577.12**	**(116,509)**				
TOTAL ELECTRIC PLANT		**1,029,554,386.23**	**300,186,588**				

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
FE PA WEST PENN RATE DISTRICT
SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2024

	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	ORIGINAL COST AS OF DECEMBER 31, 2024	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
	ELECTRIC PLANT								
	INTANGIBLE PLANT								
303.10	MISCELLANEOUS INTANGIBLE PLANT - 7 YEAR LIFE		7-SQ	62,559,720.48	40,871,961	21,687,760	8,533,456	*	
303.20	MISCELLANEOUS INTANGIBLE PLANT - 10 YEAR LIFE		10-SQ	60,361,884.95	59,892,222	469,663	58,524	*	
303.30	MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE		5-SQ	434,948.27	50,596	384,353	86,735	*	
	TOTAL INTANGIBLE PLANT			**123,356,553.70**	**100,814,779**	**22,541,776**	**8,678,715**		
	DISTRIBUTION PLANT								
360.20	LAND RIGHTS		75-R4	10,877,053.47	5,101,395	5,775,658	183,916	1.69	31.4
361.00	STRUCTURES AND IMPROVEMENTS		70-R3	24,234,955.87	11,837,490	12,397,466	319,051	1.32	38.9
362.10	STATION EQUIPMENT		60-R1.5	411,121,234.22	172,570,974	238,550,260	7,051,329	1.72	33.8
362.15	STATION EQUIPMENT - SUBTRANSMISSION		60-R1.5	18,897,055.83	9,814,766	9,082,290	277,387	1.47	32.7
362.40	STATION EQUIPMENT - SCADA		35-R2.5	4,897,084.73	4,422,543	474,541	29,267	0.60	16.2
364.00	POLES, TOWERS AND FIXTURES		70-R2	454,536,866.57	131,595,379	322,941,488	7,350,788	1.62	43.9
364.55	POLES AND FIXTURES - SUBTRANSMISSION		70-R2	73,660,720.07	36,477,669	37,183,051	983,992	1.34	37.8
365.10	OVERHEAD CONDUCTORS AND DEVICES		60-R1	548,769,708.56	95,818,887	452,950,822	13,487,030	2.46	33.6
365.15	OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION		60-R1	57,488,342.16	23,356,699	34,131,643	1,107,054	1.93	30.8
365.20	OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND DAMAGES		75-R4	321,019,155.52	48,458,789	272,560,366	4,601,547	1.43	59.2
365.25	OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND DAMAGES - SUBTRANSMISSION		75-R4	24,960,133.41	4,712,842	20,247,292	345,235	1.38	58.6
366.00	UNDERGROUND CONDUIT		65-R3	24,641,325.25	8,866,531	15,774,794	429,783	1.74	36.7
366.50	UNDERGROUND CONDUIT - SUBTRANSMISSION		65-R3	11,035.25	983	10,052	200	1.81	50.3
367.00	UNDERGROUND CONDUCTORS AND DEVICES		55-R2.5	238,212,571.35	63,202,566	175,010,006	4,861,813	2.04	36.0
367.50	UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION		55-R2.5	13,620,057.73	6,175,960	7,444,098	234,070	1.72	31.8
368.00	LINE TRANSFORMERS		48-R1.5	496,413,454.24	186,256,930	310,156,524	11,791,939	2.38	26.3
369.00	SERVICES		55-R2.5	143,221,030.51	62,628,882	80,592,149	2,480,658	1.73	32.5
370.30	METERS - SMART GRID		15-S2	205,174,341.32	75,446,224	129,728,117	16,244,568	7.92	8.0
371.00	INSTALLATIONS ON CUSTOMERS' PREMISES		32-R1.5	9,987,325.49	6,215,912	3,771,413	217,256	2.18	17.4
372.00	LEASED PROPERTY		30-R1.5	296,618.63	273,421	23,198	2,508	0.85	9.2
373.10	STREET LIGHTING AND SIGNAL SYSTEMS		25-L0	25,593,482.96	6,497,117	19,096,366	1,599,659	6.25	11.9
373.30	LED LIGHTING		20-R2	23,688,084.99	2,589,173	21,098,912	1,735,994	7.33	12.2
	TOTAL DISTRIBUTION PLANT			**3,131,321,638.13**	**962,321,131**	**2,169,000,506**	**75,335,044**	**2.41**	

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
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	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE		ORIGINAL COST AS OF DECEMBER 31, 2024	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)		(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
	GENERAL PLANT									
389.20	LAND RIGHTS		75-R4		293,153.40	143,003	150,150	3,976	1.36	37.8
390.10	STRUCTURES AND IMPROVEMENTS									
	ARNOLD SERVICE CENTER	06-2031	55-S0.5	**	3,558,666.90	1,772,184	1,786,483	280,553	7.88	6.4
	BOYCE SERVICE CENTER	06-2045	55-S0.5	**	2,167,492.63	740,548	1,426,945	80,889	3.73	17.6
	BUTLER SERVICE CENTER	06-2035	55-S0.5	**	3,006,897.18	1,263,114	1,743,783	172,760	5.75	10.1
	CHARLEROI SERVICE CENTER	06-2037	55-S0.5	**	4,892,375.59	3,143,757	1,748,619	149,100	3.05	11.7
	CLARION SERVICE CENTER AND POLE YARD	06-2045	55-S0.5	**	1,754,807.61	568,123	1,186,684	64,768	3.69	18.3
	CONNELLSVILLE CONFERENCE CENTER	06-2044	55-S0.5	**	2,806,195.11	1,458,734	1,347,461	78,247	2.79	17.2
	CONNELLSVILLE HAZARDOUS MATERIAL	06-2046	55-S0.5	**	706,427.51	338,752	367,675	20,952	2.97	17.5
	CONNELLSVILLE METER LAB AND STOREHOUSE	06-2043	55-S0.5	**	828,706.26	827,437	1,270	76	0.01	16.7
	CONNELLSVILLE COVERED STORAGE AND OFFICE	06-2043	55-S0.5	**	12,052,051.36	2,630,293	9,421,758	557,041	4.62	16.9
	CONNELLSVILLE QUONSET STOREHOUSE	06-2024	55-S0.5	**	193,295.02	193,295	0	0	-	-
	CONNELLSVILLE GENERAL AND TRANSFORMER SHOP	06-2038	55-S0.5	**	2,169,792.09	1,110,187	1,059,605	83,769	3.86	12.6
	CONNELLSVILLE OIL STORAGE/WATER SEPARATOR	06-2028	55-S0.5	**	527,202.87	527,203	0	0	-	-
	CONNELLSVILLE GARAGE	06-2046	55-S0.5	**	4,104,512.24	1,733,637	2,370,876	130,063	3.17	18.2
	CONNELLSVILLE WEST SIDE COMPLEX	06-2037	55-S0.5	**	2,128,076.12	1,739,667	388,409	33,236	1.56	11.7
	DUNBAR STORAGE FACILITY	06-2034	55-S0.5	**	2,682,455.59	1,558,327	1,124,128	127,088	4.74	8.8
	JEANETTE SERVICE CENTER	06-2048	55-S0.5	**	8,127,361.43	4,039,911	4,087,450	200,143	2.46	20.4
	JEANETTE SERVICE CENTER GARAGE	06-2046	55-S0.5	**	921,620.12	476,393	445,227	25,512	2.77	17.5
	JEFFERSON SERVICE CENTER	06-2031	55-S0.5	**	2,287,324.40	1,695,442	591,883	94,117	4.11	6.3
	KITTANNING SERVICE CENTER	06-2046	55-S0.5	**	3,869,062.02	2,162,692	1,706,370	89,174	2.30	19.1
	KITTANNING SERVICE CENTER GARAGE	06-2046	55-S0.5	**	745,933.28	469,239	276,694	16,450	2.21	16.8
	LATROBE SERVICE CENTER	06-2033	55-S0.5	**	4,805,646.80	1,365,141	3,440,505	415,166	8.64	8.3
	MCCONNELLSBURG SERVICE CENTER	06-2045	55-S0.5	**	1,472,017.02	472,919	999,098	58,208	3.95	17.2
	PLEASANT VALLEY SERVICE CENTER	06-2034	55-S0.5	**	3,263,966.03	1,961,060	1,302,906	143,001	4.38	9.1
	ST. MARYS SERVICE CENTER	06-2048	55-S0.5	**	4,339,296.01	1,834,850	2,504,446	125,644	2.90	19.9
	ST. MARYS SERVICE CENTER GARAGE	06-2048	55-S0.5	**	1,785,128.91	628,687	1,156,442	60,160	3.37	19.2
	STATE COLLEGE SERVICE CENTER GARAGE	06-2046	55-S0.5	**	1,961,300.02	945,289	1,016,011	56,049	2.86	18.1
	WASHINGTON SERVICE CENTER	06-2033	55-S0.5	**	12,628,099.06	1,095,534	11,532,565	1,382,928	10.95	8.3
	WAYNESBORO SERVICE CENTER	06-2047	55-S0.5	**	3,395,224.32	1,390,152	2,005,073	104,091	3.07	19.3
	WAYNESBORO SERVICE CENTER GARAGE	06-2047	55-S0.5	**	962,919.52	468,250	494,670	27,710	2.88	17.9
	MINOR STRUCTURES		45-R3		6,992,527.47	986,688	6,005,840	270,501	3.87	22.2
	TOTAL ACCOUNT 390.10				101,136,380.49	39,597,505	61,538,876	4,847,396	4.79	
391.10	OFFICE FURNITURE		16-SQ		3,250,486.93	2,256,361	994,126	184,839	5.69	5.4
391.20	INFORMATION SYSTEMS		7-SQ		7,821,534.19	3,205,666	4,615,868	1,174,620	15.02	3.9
391.30	DATA HANDLING EQUIPMENT		16-SQ		21,150.65	21,150	0	0	-	-
391.50	SMART METERS HARDWARE		5-SQ		5,526,724.31	2,140,544	3,386,180	1,011,896	18.31	3.3
392.10	TRANSPORTATION EQUIPMENT - AUTOS		8-S2		8,058,657.37	4,216,565	3,842,093	1,037,123	12.87	3.7
392.20	TRANSPORTATION EQUIPMENT - LIGHT TRUCKS		12-S1		1,386,702.25	952,769	433,933	130,510	9.41	3.3
392.30	TRANSPORTATION EQUIPMENT - MEDIUM AND HEAVY TRUCKS		12-L3		805,637.61	446,482	359,156	109,002	13.53	3.3
392.40	TRANSPORTATION EQUIPMENT - TRAILERS		24-S1		438,040.31	324,652	113,388	9,055	2.07	12.5
392.60	TRANSPORTATION EQUIPMENT - ALL TERRAIN VEHICLES		11-S2.5		200,858.76	181,753	19,106	9,794	4.88	2.0

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FE PA WEST PENN RATE DISTRICT
SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2024

	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	ORIGINAL COST AS OF DECEMBER 31, 2024	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
393.00	STORES EQUIPMENT		25-SQ	311,862.95	264,375	47,488	9,710	3.11	4.9
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT		15-SQ	19,645,758.51	9,083,770	10,561,988	1,322,979	6.73	8.0
395.00	LABORATORY EQUIPMENT		23-SQ	384,080.12	314,360	69,720	12,544	3.27	5.6
396.00	POWER OPERATED EQUIPMENT		20-S0.5	265,470.35	225,519	39,951	4,431	1.67	9.0
397.00	COMMUNICATION EQUIPMENT		12-SQ	39,162,501.99	17,421,188	21,741,314	3,464,461	8.85	6.3
398.00	MISCELLANEOUS EQUIPMENT		14-SQ	223,982.82	223,983	0	0	-	-
	TOTAL GENERAL PLANT			**188,932,983.01**	**81,019,646**	**107,913,337**	**13,332,336**	**7.06**	
	TOTAL DEPRECIABLE PLANT			**3,443,611,174.84**	**1,144,155,556**	**2,299,455,619**	**97,346,095**	**2.83**	
	NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED								
301.00	ORGANIZATION			156,797.11					
350.10	LAND			2,499,695.10					
350.20	LAND RIGHTS			31,457,349.73	16,011,953				
360.10	LAND			6,737,625.52					
374.00	ARO FOR DISTRIBUTION PLANT			15,612.81	14,215				
389.10	LAND			2,062,853.82					
390.10	STRUCTURES AND IMPROVEMENTS - GREENSBURG			71,500,051.66	30,592,596				
390.20	STRUCTURES AND IMPROVEMENTS - LEASED			1,685,110.24	1,683,022				
399.10	ARO FOR GENERAL PLANT			732,514.28	366,746				
	TOTAL NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED			**116,847,610.27**	**48,668,532**				
	TRANSMISSION PLANT								
303.10	MISCELLANEOUS INTANGIBLE PLANT - 7 YEAR LIFE			12,085,204.99	7,587,907				
352.00	STRUCTURES AND IMPROVEMENTS			20,655,216.28	3,683,491				
353.10	STATION EQUIPMENT			288,942,032.74	66,655,153				
353.40	STATION EQUIPMENT - SCADA			19,785,023.96	1,153,570				
354.00	TOWERS AND FIXTURES			46,223,965.87	32,298,758				
355.00	POLES AND FIXTURES			129,501,412.03	58,062,579				
356.10	OVERHEAD CONDUCTORS AND DEVICES			117,830,272.80	46,260,709				
356.20	OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND DAMAGES			32,451,451.74	12,925,557				
358.00	UNDERGROUND CONDUCTORS AND DEVICES			299,751.15	209,754				
359.10	ARO FOR TRANSMISSION PLANT			1,721.08	1,217				
391.10	OFFICE FURNITURE			350,773.37	143,188				
391.20	INFORMATION SYSTEMS			1,799,379.27	692,545				
397.00	COMMUNICATION EQUIPMENT			10,767,079.19	1,731,841				
	TOTAL TRANSMISSION PLANT			**680,693,284.47**	**231,406,269**				
	TOTAL ELECTRIC PLANT			**4,241,152,069.58**	**1,424,230,357**				

* ACCRUALS CALCULATED UTILIZING THE AMORTIZATION PERIOD SET FORTH IN COLUMN 3.
** LIFE SPAN PROCEDURE WAS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE.

FIRSTENERGY PENNSYLVANIA ELECTIRC COMPANY
FE PA WEST PENN RATE DISTRICT
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CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2025

	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	ORIGINAL COST AS OF DECEMBER 31, 2025	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
	ELECTRIC PLANT								
	INTANGIBLE PLANT								
303.10	MISCELLANEOUS INTANGIBLE PLANT - 7 YEAR LIFE		7-SQ	63,586,107.77	43,287,002	20,299,105	7,798,621	*	
303.20	MISCELLANEOUS INTANGIBLE PLANT - 10 YEAR LIFE		10-SQ	60,260,237.75	62,576,758	(2,316,520)	0	*	
303.30	MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE		5-SQ	451,723.33	138,208	313,516	90,355	*	
	TOTAL INTANGIBLE PLANT			**124,298,068.85**	**106,001,968**	**18,296,101**	**7,888,976**		
	DISTRIBUTION PLANT								
360.20	LAND RIGHTS		75-R4	10,877,053.47	5,285,511	5,591,542	179,331	1.65	31.2
361.00	STRUCTURES AND IMPROVEMENTS		70-R3	24,234,955.87	12,052,308	12,182,648	319,686	1.32	38.1
362.10	STATION EQUIPMENT		60-R1.5	415,056,899.17	180,163,068	234,893,831	6,896,590	1.66	34.1
362.15	STATION EQUIPMENT - SUBTRANSMISSION		60-R1.5	18,897,055.83	10,092,553	8,804,503	274,215	1.45	32.1
362.40	STATION EQUIPMENT - SCADA		35-R2.5	4,897,084.73	4,451,926	445,159	28,518	0.58	15.6
364.00	POLES, TOWERS AND FIXTURES		70-R2	499,104,443.69	129,944,241	369,160,203	8,381,933	1.68	44.0
364.55	POLES AND FIXTURES - SUBTRANSMISSION		70-R2	73,660,720.07	37,464,722	36,195,998	968,644	1.32	37.4
365.10	OVERHEAD CONDUCTORS AND DEVICES		60-R1	596,080,998.51	104,553,369	491,527,630	14,668,477	2.46	33.5
365.15	OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION		60-R1	57,488,342.16	24,466,224	33,022,118	1,071,918	1.86	30.8
365.20	OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND DAMAGES		75-R4	325,378,537.70	52,595,295	272,783,242	4,655,729	1.43	58.6
365.25	OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND DAMAGES - SUBTRAI		75-R4	24,960,133.41	5,057,292	19,902,842	345,037	1.38	57.7
366.00	UNDERGROUND CONDUIT		65-R3	24,641,325.25	9,299,330	15,341,995	425,886	1.73	36.0
366.50	UNDERGROUND CONDUIT - SUBTRANSMISSION		65-R3	11,035.25	1,183	9,853	199	1.80	49.5
367.00	UNDERGROUND CONDUCTORS AND DEVICES		55-R2.5	247,872,800.22	67,431,689	180,441,112	5,029,093	2.03	35.9
367.50	UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION		55-R2.5	13,620,057.73	6,410,225	7,209,833	231,403	1.70	31.2
368.00	LINE TRANSFORMERS		48-R1.5	518,416,733.65	196,440,402	321,976,331	12,215,288	2.36	26.4
369.00	SERVICES		55-R2.5	147,727,859.09	64,310,908	83,416,951	2,578,175	1.75	32.4
370.30	METERS - SMART GRID		15-S2	214,336,260.81	93,670,996	120,665,265	15,926,247	7.43	7.6
371.00	INSTALLATIONS ON CUSTOMERS' PREMISES		32-R1.5	9,987,325.49	6,462,835	3,524,491	207,157	2.07	17.0
372.00	LEASED PROPERTY		30-R1.5	296,618.63	275,942	20,676	2,345	0.79	8.8
373.10	STREET LIGHTING AND SIGNAL SYSTEMS		25-L0	27,182,641.03	7,948,343	19,234,298	1,604,136	5.90	12.0
373.30	LED LIGHTING		20-R2	26,320,421.19	4,301,927	22,018,494	1,841,095	6.99	12.0
	TOTAL DISTRIBUTION PLANT			**3,281,049,302.95**	**1,022,680,290**	**2,258,369,015**	**77,851,102**	**2.37**	

FIRSTENERGY PENNSYLVANIA ELECTIRC COMPANY
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	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE		ORIGINAL COST AS OF DECEMBER 31, 2025	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)		(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
	GENERAL PLANT									
389.20	LAND RIGHTS		75-R4		293,153.40	146,990	146,163	3,975	1.36	36.8
390.10	STRUCTURES AND IMPROVEMENTS									
	ARNOLD SERVICE CENTER	06-2031	55-S0.5	**	3,558,666.90	2,052,607	1,506,060	278,462	7.82	5.4
	BOYCE SERVICE CENTER	06-2045	55-S0.5	**	2,167,492.63	821,395	1,346,097	79,767	3.68	16.9
	BUTLER SERVICE CENTER	06-2035	55-S0.5	**	3,006,897.18	1,436,011	1,570,886	171,214	5.69	9.2
	CHARLEROI SERVICE CENTER	06-2037	55-S0.5	**	4,892,375.59	3,292,974	1,599,401	147,393	3.01	10.9
	CLARION SERVICE CENTER AND POLE YARD	06-2045	55-S0.5	**	1,754,807.61	632,876	1,121,932	63,997	3.65	17.5
	CONNELLSVILLE CONFERENCE CENTER	06-2044	55-S0.5	**	2,806,195.11	1,537,027	1,269,168	77,178	2.75	16.4
	CONNELLSVILLE HAZARDOUS MATERIAL	06-2046	55-S0.5	**	706,427.51	359,733	346,694	20,661	2.92	16.8
	CONNELLSVILLE METER LAB AND STOREHOUSE	06-2043	55-S0.5	**	828,706.26	827,520	1,187	75	0.01	15.8
	CONNELLSVILLE COVERED STORAGE AND OFFICE	06-2043	55-S0.5	**	12,052,051.36	3,187,098	8,864,953	551,255	4.57	16.1
	CONNELLSVILLE QUONSET STOREHOUSE	06-2024	55-S0.5	**	193,295.02	193,295	0	0	-	-
	CONNELLSVILLE GENERAL AND TRANSFORMER SHOP	06-2038	55-S0.5	**	2,169,792.09	1,193,941	975,852	82,890	3.82	11.8
	CONNELLSVILLE OIL STORAGE/WATER SEPARATOR	06-2028	55-S0.5	**	527,202.87	527,203	0	0	-	-
	CONNELLSVILLE GARAGE	06-2046	55-S0.5	**	4,104,512.24	1,863,750	2,240,762	128,364	3.13	17.5
	CONNELLSVILLE WEST SIDE COMPLEX	06-2037	55-S0.5	**	2,128,076.12	1,772,865	355,211	32,843	1.54	10.8
	DUNBAR STORAGE FACILITY	06-2034	55-S0.5	**	2,682,455.59	1,685,476	996,980	124,596	4.64	8.0
	JEANETTE SERVICE CENTER	06-2048	55-S0.5	**	8,127,361.43	4,239,844	3,887,517	197,799	2.43	19.7
	JEANETTE SERVICE CENTER GARAGE	06-2046	55-S0.5	**	921,620.12	501,922	419,698	25,123	2.73	16.7
	JEFFERSON SERVICE CENTER	06-2031	55-S0.5	**	2,287,324.40	1,789,451	497,874	93,011	4.07	5.4
	KITTANNING SERVICE CENTER	06-2046	55-S0.5	**	3,869,062.02	2,251,681	1,617,381	88,290	2.28	18.3
	KITTANNING SERVICE CENTER GARAGE	06-2046	55-S0.5	**	745,933.28	485,725	260,209	16,183	2.17	16.1
	LATROBE SERVICE CENTER	06-2033	55-S0.5	**	4,805,646.80	1,780,349	3,025,298	412,051	8.57	7.3
	MCCONNELLSBURG SERVICE CENTER	06-2045	55-S0.5	**	1,472,017.02	531,064	940,953	56,914	3.87	16.5
	PLEASANT VALLEY SERVICE CENTER	06-2034	55-S0.5	**	3,263,966.03	2,104,022	1,159,944	141,652	4.34	8.2
	ST. MARYS SERVICE CENTER	06-2048	55-S0.5	**	4,339,296.01	1,960,690	2,378,606	123,683	2.85	19.2
	ST. MARYS SERVICE CENTER GARAGE	06-2048	55-S0.5	**	1,785,128.91	688,846	1,096,283	59,391	3.33	18.5
	STATE COLLEGE SERVICE CENTER GARAGE	06-2046	55-S0.5	**	1,961,300.02	1,001,383	959,917	55,328	2.82	17.3
	WASHINGTON SERVICE CENTER	06-2033	55-S0.5	**	12,628,099.06	2,478,310	10,149,789	1,375,064	10.89	7.4
	WAYNESBORO SERVICE CENTER	06-2047	55-S0.5	**	3,395,224.32	1,494,385	1,900,839	102,581	3.02	18.5
	WAYNESBORO SERVICE CENTER GARAGE	06-2047	55-S0.5	**	962,919.52	495,982	466,938	26,993	2.80	17.3
	GREENSBURG (NEW)	06-2075	55-S0.5	**	25,690,279.06	51,274	25,639,006	767,635	2.99	33.4
	MINOR STRUCTURES		45-R3		10,976,943.30	957,298	10,019,645	330,726	3.01	30.3
	TOTAL ACCOUNT 390.10				130,811,075.38	44,195,993	86,615,080	5,631,119	4.30	
391.10	OFFICE FURNITURE		16-SQ		3,247,989.33	2,438,810	809,179	179,483	5.53	4.5
391.20	INFORMATION SYSTEMS		7-SQ		10,913,916.36	4,184,231	6,729,686	1,626,877	14.91	4.1
391.30	DATA HANDLING EQUIPMENT		16-SQ		10,960.30	10,960	0	0	-	-
391.50	SMART METERS HARDWARE		5-SQ		4,981,431.25	1,646,326	3,335,105	955,231	19.18	3.5
392.10	TRANSPORTATION EQUIPMENT - AUTOS		8-S2		9,115,231.93	5,198,515	3,916,717	1,057,591	11.60	3.7
392.20	TRANSPORTATION EQUIPMENT - LIGHT TRUCKS		12-S1		1,386,702.25	1,083,257	303,445	93,990	6.78	3.2
392.30	TRANSPORTATION EQUIPMENT - MEDIUM AND HEAVY TRUCKS		12-L3		805,637.61	555,485	250,153	79,297	9.84	3.2
392.40	TRANSPORTATION EQUIPMENT - TRAILERS		24-S1		438,040.31	333,719	104,321	8,678	1.98	12.0
392.60	TRANSPORTATION EQUIPMENT - ALL TERRAIN VEHICLES		11-S2.5		200,858.76	191,555	9,304	4,377	2.18	2.1

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	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	ORIGINAL COST AS OF DECEMBER 31, 2025	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
393.00	STORES EQUIPMENT		25-SQ	219,465.63	181,557	37,909	8,561	3.90	4.4
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT		15-SQ	20,381,144.45	10,130,718	10,250,426	1,316,745	6.46	7.8
395.00	LABORATORY EQUIPMENT		23-SQ	384,080.12	326,919	57,161	12,187	3.17	4.7
396.00	POWER OPERATED EQUIPMENT		20-S0.5	265,470.35	229,952	35,518	4,036	1.52	8.8
397.00	COMMUNICATION EQUIPMENT		12-SQ	37,820,908.42	19,197,706	18,623,203	3,005,641	7.95	6.2
398.00	MISCELLANEOUS EQUIPMENT		14-SQ	11,270.01	11,270	0	0	-	-
	TOTAL GENERAL PLANT			**221,287,335.86**	**90,063,965**	**131,223,370**	**13,987,788**	**6.32**	
	TOTAL DEPRECIABLE PLANT			**3,626,634,707.66**	**1,218,746,223**	**2,407,888,486**	**99,727,866**	**2.75**	
	NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED								
301.00	ORGANIZATION			156,797.11					
350.10	LAND			2,499,695.10					
350.20	LAND RIGHTS			31,457,349.73	16,011,953				
360.10	LAND			6,737,625.52					
374.00	ARO FOR DISTRIBUTION PLANT			15,612.81	14,215				
389.10	LAND			2,062,853.82					
390.10	STRUCTURES AND IMPROVEMENTS - GREENSBURG			71,500,051.66	30,592,596				
390.20	STRUCTURES AND IMPROVEMENTS - LEASED			1,685,110.24	1,683,022				
399.10	ARO FOR GENERAL PLANT			732,514.28	366,746				
	TOTAL NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED			**116,847,610.27**	**48,668,532**				
	TRANSMISSION PLANT								
303.10	MISCELLANEOUS INTANGIBLE PLANT - 7 YEAR LIFE			12,085,204.99	7,587,907				
352.00	STRUCTURES AND IMPROVEMENTS			20,655,216.28	3,683,491				
353.10	STATION EQUIPMENT			288,942,032.74	66,655,153				
353.40	STATION EQUIPMENT - SCADA			19,785,023.96	1,153,570				
354.00	TOWERS AND FIXTURES			46,223,965.87	32,298,758				
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358.00	UNDERGROUND CONDUCTORS AND DEVICES			299,751.15	209,754				
359.10	ARO FOR TRANSMISSION PLANT			1,721.08	1,217				
391.10	OFFICE FURNITURE			350,773.37	143,188				
391.20	INFORMATION SYSTEMS			1,799,379.27	692,545				
397.00	COMMUNICATION EQUIPMENT			10,767,079.19	1,731,841				
	TOTAL TRANSMISSION PLANT			**680,693,284.47**	**231,406,269**				
	TOTAL ELECTRIC PLANT			**4,424,175,602.40**	**1,498,821,024**				

* ACCRUALS CALCULATED UTILIZING THE AMORTIZATION PERIOD SET FORTH IN COLUMN 3.
** LIFE SPAN PROCEDURE WAS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE.

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

A. Examples of detailed depreciation calculations by vintage within account at December 31, 2023 are set forth on pages II-6 through II-85 of FE PA Exhibit JJS-1; at December 31, 2024 are set forth on pages VII-7 through VII-84 of FE PA Exhibit JJS-2; and at December 31, 2025 are set forth on pages II-7 through II-86 of FE PA Exhibit JJS-3.

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

A. The depreciation methods utilized in calculating annual and accrued depreciation are discussed in the section titled, "Calculation of Annual and Accrued Depreciation," beginning on page IV-2 of FE PA Exhibit JJS-2.

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY

VI. Unadjusted Comparative Balance Sheets & Operating Statements

Q. VI-A Provide the following unadjusted detailed schedules by function and by FERC account for the claimed test year and for each of the 3 preceding comparable years:

Balance sheet, in the form available.

A. VI-A See VI-A Attachment A

FirstEnergy Pennsylvania Electric Company
FE PA Met-Ed Rate District
Balance Sheets
$ in Thousands

FERC Account	Assets and Other Debits	December 31, 2022	2023	2024	2025
			(In thousands)		
	Utility Plant				
101-107	Total electric utility plant at original cost	$ 3,257,664	$ 3,368,333	$ 3,573,402	$ 3,774,128
108-110	Less: Accum. Provision for depreciation	974,779	1,012,865	1,116,321	1,174,018
120.1-120.4	Nuclear plant	-	-	-	-
120.5	Less: accum. provision for amortization of nuclear fuel	-	-	-	-
	Net utility plant	2,282,885	2,355,468	2,457,081	2,600,110
	Other Property and Investments				
121	Non-utility property	1,224	1,224	555	541
122	Prov. for depreciation of non-utility prop.	641	656	-	-
123.1	Investments in subsidiary companies	306,033	307,092	582	587
124	Other investments	32	31	250,428	250,428
125-8	Special funds	383	320	346	346
	Total other property and investments	307,031	308,011	251,911	251,902
	Current and Accrued Assets				
131	Cash	-	-	-	-
132-134	Special deposits	119	119	131	140
135	Working funds	-	-	-	-
136	Temporary cash investments	-	-	-	-
142	Customer accounts receivable	97,588	113,678	138,455	168,921
143	Other accounts receivable	14,336	13,297	16,868	16,857
144	Accum. provision for uncollectible accts	(19,945)	(11,112)	(12,511)	(12,511)
145	Notes receivable from associated companies	-	-	-	19,264
146	Receivables from associated companies	42,907	54,162	52,541	52,542
151	Fuel stock	-	-	-	-
154-163	Plant materials and operating supplies-electric	-	-	-	-
165	Prepayments	7,353	10,896	10,187	10,187
171	Interest and dividends receivable	-	-	-	-
172	Rents receivable	8,389	9,609	9,285	9,285
173	Accrued utility revenues	83,195	67,093	49,945	49,945
174	Misc. current and accrued assets	-	-	-	-
	Total current and accrued assets	233,942	257,742	264,901	314,630
	Deferred Debits				
181	Unamortized debt expense	3,172	5,755	(4,188)	(2,895)
182	Other regulatory assets	319,657	332,843	346,162	385,106
183	Preliminary survey and investigation charges	53	53	53	53
184	Clearing accounts	301	(18)	226	226
185	Temporary facilities	221	253	821	1,366
186	Miscellaneous deferred debits	362,734	359,902	326,499	326,373
188	Research and development expenditures	27	29	29	29
189	Unamortized loss on reacquired debt	134	-	(58)	(133)
190	Accumulated deferred income taxes	312,931	327,688	328,761	329,518
	Total deferred debits	999,230	1,026,505	998,305	1,039,643
	Total assets and other debits	$ 3,823,088	$ 3,947,726	$ 3,972,198	$ 4,206,285

FirstEnergy Pennsylvania Electric Company
FE PA Met-Ed Rate District
Balance Sheets
$ in Thousands

FERC Account	Liabilities and Other Credits	December 31, 2022	2023	2024	2025
			(In thousands)		
	Proprietary Capital				
201	Common stock issued	$ 848,541	$ 849,035	$ 849,045	$ 849,045
204	Preferred stock issued	-	-	-	-
207	Premium on capital stock	-	-	-	-
208	Other paid in capital	-	104	(2,044)	(1,192)
210	Gain on resale or cancellation of reacquired capital stock	-	-	-	-
214	Capital stock expense	-	-	-	-
216	Retained earnings	306,117	347,906	475,888	715,578
216.1	Unappropriated Undistributed Subsidiary Earnings	(22,801)	(26,461)	-	-
219	Accumulated other comprehensive income	(1,857)	(2,903)	-	-
	Total proprietary capital	1,130,000	1,167,681	1,322,889	1,563,431
	Long-Term Debt				
221	Bonds	-	-	-	-
224	Other long-term debt	1,050,000	1,175,000	1,175,000	1,175,000
225	Unamortized premium on long-term debt	-	-	-	-
226	Less: Unamortized discount on long-term debt	522	891	630	451
	Total long-term debt	1,049,478	1,174,109	1,174,370	1,174,549
227-230	**Other Non-Current Liabilities**	87,500	87,936	32,437	23,085
	Current and Accrued Liabilities				
231	Notes payable	-	-	-	-
232	Accounts payable	86,934	84,779	-	-
233	Notes payable to associated companies	89,730	36,606	19,275	-
234	Accounts payable to associated companies	538	763	1,185	1,185
235	Customer deposits	34,257	37,530	37,013	37,013
236	Taxes accrued	13,809	22,722	28,517	28,209
237	Interest accrued	15,168	17,611	15,484	15,484
238	Dividends declared	-	-	-	-
241	Tax collections payable	809	731	598	598
242	Misc. current and accrued liabilities	35,714	20,029	30,239	31,173
243	Oblig. under capital leases-current	7,111	6,532	81	81
	Total current and accrued liabilities	284,070	227,303	132,392	113,743
	Deferred Credits				
252	Customer advances for construction	-	-	-	-
253	Other deferred credits	191,593	202,279	222,358	219,898
254	Other regulatory liabilities	363,636	342,373	332,697	345,893
255	Accum. deferred investment tax credits	1,261	935	608	282
256	Deferred gains on disposition of plant	-	-	-	-
257	Unamortized gain on reacquired debt	164	127	(44)	(81)
	Total deferred credits	556,654	545,714	555,619	565,992
	Accumulated Deferred Income Taxes				
282	Other property	516,480	534,080	541,033	547,877
283	Other	198,906	210,903	213,458	217,608
	Total accum. deferred income taxes	715,386	744,983	754,491	765,485
	Total liabilities and other credits	$ 3,823,088	$ 3,947,726	$ 3,972,198	$ 4,206,285

FirstEnergy Pennsylvania Electric Company
FE PA Penelec Rate District
Balance Sheets
$ in Thousands

FERC Account	Assets and Other Debits	December 31, 2022	2023	2024	2025
			(In thousands)		
	Utility Plant				
101-107	Total electric utility plant at original cost	$ 3,591,238	$ 3,717,879	$ 3,923,389	$ 4,131,983
108-110	Less: Accum. Provision for depreciation	1,097,807	1,129,972	1,226,115	1,284,785
120.1-120.4	Nuclear plant	-	-	-	-
120.5	Less: accum. provision for amortization of nuclear fuel	-	-	-	-
	Net utility plant	2,493,431	2,587,907	2,697,274	2,847,198
	Other Property and Investments				
121	Non-utility property	2,609	2,609	714	671
122	Prov. for depreciation of non-utility prop.	(1,811)	(1,851)	-	-
123	Investment in associated companies	(15)	-	-	-
123.1	Investments in subsidiary companies	456,957	458,523	869	877
124	Other investments	27	12	200,012	200,012
125-8	Special funds	46,793	49,721	50,087	50,088
	Total other property and investments	504,560	509,014	251,682	251,648
	Current and Accrued Assets				
131	Cash	-	-	2	-
132-134	Special deposits	-	-	-	-
135	Working funds	-	-	-	-
136	Temporary cash investments	-	-	-	-
142	Customer accounts receivable	98,832	109,450	337,493	321,937
143	Other accounts receivable	13,345	11,512	11,905	11,893
144	Accum. provision for uncollectible accts	(20,087)	(11,199)	(12,669)	(12,669)
145	Notes receivable from associated companies	-	13,950	66,344	89,106
146	Receivables from associated companies	29,363	42,237	38,968	38,968
151	Fuel stock	-	-	-	-
154-163	Plant materials and operating supplies-electric	-	-	-	-
165	Prepayments	6,438	10,212	7,845	7,845
171	Interest and dividends receivable	-	-	-	-
172	Rents receivable	3,263	3,357	3,299	3,299
173	Accrued utility revenues	75,117	67,757	48,279	48,279
174	Misc. current and accrued assets	-	-	1,763	1,763
	Total current and accrued assets	206,271	247,276	503,229	510,421
	Deferred Debits				
181	Unamortized debt expense	6,117	6,704	(4,701)	(2,968)
182	Other regulatory assets	246,051	273,576	285,657	320,444
183	Preliminary survey and investigation charges	-	-	(77)	(77)
184	Clearing accounts	369	(16)	220	220
185	Temporary facilities	112	124	(103)	(296)
186	Miscellaneous deferred debits	671,056	670,198	649,147	649,022
188	Research and development expenditures	26	27	27	27
189	Unamortized loss on reacquired debt	1,035	908	(79)	(241)
190	Accumulated deferred income taxes	375,059	375,024	376,073	376,876
	Total deferred debits	1,299,825	1,326,545	1,306,164	1,343,007
	Total assets and other debits	$ 4,504,087	$ 4,670,742	$ 4,758,349	$ 4,952,274

FirstEnergy Pennsylvania Electric Company
FE PA Penelec Rate District
Balance Sheets
$ in Thousands

FERC Account	Liabilities and Other Credits	December 31, 2022	2023	2024	2025
			(In thousands)		
	Proprietary Capital				
201	Common stock issued	$ 88,552	$ 88,552	$ 88,552	$ 88,552
204	Preferred stock issued	-	-	-	-
207	Premium on capital stock	703,233	703,233	703,233	703,233
208	Other paid in capital	171,509	174,172	174,216	176,007
210	Gain on resale or cancellation of reacquired capital stock	-	-	-	-
214	Capital stock expense	-	-	-	-
216	Retained earnings	421,499	450,311	588,817	765,525
216.1	Unappropriated Undistributed Subsidiary Earnings	(34,044)	(39,509)	-	-
219	Accumulated other comprehensive income	(401)	(1,598)	-	-
	Total proprietary capital	1,350,348	1,375,161	1,554,818	1,733,317
	Long-Term Debt				
221	Bonds	-	-	-	-
224	Other long-term debt	1,300,000	1,600,000	1,600,000	1,600,000
225	Unamortized premium on long-term debt	-	-	-	-
226	Less: Unamortized discount on long-term debt	987	1,357	940	588
	Total long-term debt	1,299,013	1,598,643	1,599,060	1,599,412
227-230	**Other Non-Current Liabilities**	65,689	46,422	21,823	12,707
	Current and Accrued Liabilities				
231	Notes payable	-	-	-	-
232	Accounts payable	76,476	71,027	-	-
233	Notes payable to associated companies	182,671	-	-	-
234	Accounts payable to associated companies	1,135	601	1,188	1,188
235	Customer deposits	29,017	31,646	31,465	31,465
236	Taxes accrued	9,419	16,710	19,035	18,714
237	Interest accrued	10,968	14,876	13,082	13,082
238	Dividends declared	-	-	-	-
241	Tax collections payable	798	871	818	818
242	Misc. current and accrued liabilities	25,004	24,957	33,613	34,652
243	Oblig. under capital leases-current	6,659	5,581	262	262
	Total current and accrued liabilities	342,147	166,269	99,463	100,181
	Deferred Credits				
252	Customer advances for construction	-	-	-	-
253	Other deferred credits	295,845	315,436	316,737	316,737
254	Other regulatory liabilities	397,228	389,378	377,352	389,434
255	Accum. deferred investment tax credits	-	-	-	-
256	Deferred gains on disposition of plant	-	-	-	-
257	Unamortized gain on reacquired debt	165	107	(880)	(929)
	Total deferred credits	693,238	704,921	693,209	705,242
	Accumulated Deferred Income Taxes				
282	Other property	571,740	588,422	595,464	602,494
283	Other	181,912	190,904	194,512	198,921
	Total accum. deferred income taxes	753,652	779,326	789,976	801,415
	Total liabilities and other credits	$ 4,504,087	$ 4,670,742	$ 4,758,349	$ 4,952,274

FirstEnergy Pennsylvania Electric Company
FE PA Penn Power Rate District
Balance Sheets
$ in Thousands

FERC Account	Assets and Other Debits	December 31, 2022	2023	2024	2025
			(In thousands)		
	Utility Plant				
101-107	Total electric utility plant at original cost	$ 918,808	$ 946,928	$ 1,002,963	$ 1,060,745
108-110	Less: Accum. Provision for depreciation	247,538	257,988	289,909	305,376
120.1-120.4	Nuclear plant	-	-	-	-
120.5	Less: accum. provision for amortization of nuclear fuel	-	-	-	-
	Net utility plant	671,270	688,940	713,054	755,369
	Other Property and Investments				
121	Non-utility property	264	264	220	220
122	Prov. for depreciation of non-utility prop.	(44)	(44)	-	-
123.1	Investments in subsidiary companies	-	-	-	-
124	Other investments	-	-	-	-
125-8	Special funds	10,898	11,592	11,009	11,009
	Total other property and investments	11,118	11,812	11,229	11,229
	Current and Accrued Assets				
131	Cash	9	-	(2)	(5)
132-134	Special deposits	-	-	-	-
135	Working funds	-	-	-	-
136	Temporary cash investments	-	-	-	-
142	Customer accounts receivable	25,751	25,679	55,619	48,725
143	Other accounts receivable	2,725	3,043	3,389	3,387
144	Accum. provision for uncollectible accts	(5,768)	(2,863)	(3,876)	(3,876)
145	Notes receivable from associated companies	6,934	4,313	-	-
146	Receivables from associated companies	6,669	13,816	9,651	9,651
151	Fuel stock	-	-	-	-
154-163	Plant materials and operating supplies-electric	-	-	-	-
165	Prepayments	3,504	4,429	3,480	3,480
171	Interest and dividends receivable	-	-	-	-
172	Rents receivable	2,055	3,614	3,103	3,103
173	Accrued utility revenues	25,586	20,021	13,335	13,335
174	Misc. current and accrued assets	-	-	306	306
	Total current and accrued assets	67,465	72,052	85,005	78,106
	Deferred Debits				
181	Unamortized debt expense	2,101	2,330	(2,198)	(2,060)
182	Other regulatory assets	60,765	82,007	86,354	97,974
183	Preliminary survey and investigation charges	-	-	-	-
184	Clearing accounts	26	19	24	24
185	Temporary facilities	297	354	402	446
186	Miscellaneous deferred debits	8,849	8,293	7,798	7,706
188	Research and development expenditures	1	1	1	1
189	Unamortized loss on reacquired debt	659	506	(133)	(247)
190	Accumulated deferred income taxes	93,239	92,767	93,163	93,396
	Total deferred debits	165,937	186,277	185,411	197,240
	Total assets and other debits	$ 915,790	$ 959,081	$ 994,699	$ 1,041,944

FirstEnergy Pennsylvania Electric Company
FE PA Penn Power Rate District
Balance Sheets
$ in Thousands

FERC Account	Liabilities and Other Credits	December 31, 2022	2023	2024	2025
			(In thousands)		
	Proprietary Capital				
201	Common stock issued	$ 93,325	$ 93,325	$ 93,325	$ 93,325
204	Preferred stock issued	-	-	-	-
207	Premium on capital stock	-	-	-	-
208	Other paid in capital	18,832	19,488	18,689	19,390
210	Gain on resale or cancellation of reacquired capital stock	-	-	-	-
214	Capital stock expense	-	-	-	-
216	Retained earnings	131,877	177,410	226,679	275,832
216.1	Unappropriated Undistributed Subsidiary Earnings	-	-	-	-
219	Accumulated other comprehensive income	(1,157)	(1,453)	-	-
	Total proprietary capital	242,877	288,770	338,693	388,547
	Long-Term Debt				
221	Bonds	250,000	250,000	250,000	250,000
224	Other long-term debt	-	-	-	-
225	Unamortized premium on long-term debt	-	-	-	-
226	Less: Unamortized discount on long-term debt	-	-	-	-
	Total long-term debt	250,000	250,000	250,000	250,000
227-230	**Other Non-Current Liabilities**	33,009	19,565	22,185	19,561
	Current and Accrued Liabilities				
231	Notes payable	-	-	-	-
232	Accounts payable	24,157	22,683	-	-
233	Notes payable to associated companies	-	-	8,267	136
234	Accounts payable to associated companies	224	1,021	972	972
235	Customer deposits	7,601	8,041	8,035	8,035
236	Taxes accrued	4,209	4,363	5,451	5,378
237	Interest accrued	2,155	2,025	2,024	2,024
238	Dividends declared	-	-	-	-
241	Tax collections payable	252	154	146	146
242	Misc. current and accrued liabilities	12,353	9,927	12,600	12,843
243	Oblig. under capital leases-current	1,019	857	45	45
	Total current and accrued liabilities	51,970	49,071	37,540	29,579
	Deferred Credits				
252	Customer advances for construction	33	33	33	33
253	Other deferred credits	35,421	42,028	40,314	40,314
254	Other regulatory liabilities	101,201	97,868	91,525	95,871
255	Accum. deferred investment tax credits	-	-	-	-
256	Deferred gains on disposition of plant	-	-	-	-
257	Unamortized gain on reacquired debt	10	-	(525)	(525)
	Total deferred credits	136,665	139,929	131,347	135,693
	Accumulated Deferred Income Taxes				
282	Other property	151,169	153,889	156,050	158,453
283	Other	50,100	57,857	58,884	60,111
	Total accum. deferred income taxes	201,269	211,746	214,934	218,564
	Total liabilities and other credits	$ 915,790	$ 959,081	$ 994,699	$ 1,041,944

FirstEnergy Pennsylvania Electric Company
FE PA West Penn Rate District
Balance Sheets
$ in Thousands

FERC Account	Assets and Other Debits	December 31, 2022	2023	2024	2025
			(In thousands)		
	Utility Plant				
101-107	Total electric utility plant at original cost	$ 3,946,124	$ 4,179,748	$ 2,769,701	$ 2,971,602
108-110	Less: Accum. Provision for depreciation	1,301,393	1,351,517	474,143	541,808
120.1-120.4	Nuclear plant	-	-	-	-
120.5	Less: accum. provision for amortization of nuclear fuel	-	-	-	-
	Net utility plant	2,644,731	2,828,231	2,295,558	2,429,794
	Other Property and Investments				
121	Non-utility property	10,536	10,536	9,627	9,594
122	Prov. for depreciation of non-utility prop.	(835)	(876)	-	-
123.1	Investments in subsidiary companies	10,480	10,466	10,444	10,420
124	Other investments	-	-	-	-
125-8	Special funds	63,187	73,169	73,846	73,846
	Total other property and investments	83,368	93,295	93,917	93,860
	Current and Accrued Assets				
131	Cash	-	-	(7)	(18)
132-134	Special deposits	-	-	-	-
135	Working funds	-	-	-	-
136	Temporary cash investments	-	-	-	-
142	Customer accounts receivable	101,098	108,150	151,883	163,013
143	Other accounts receivable	6,949	8,786	10,382	10,375
144	Accum. provision for uncollectible accts	(17,902)	(9,299)	(10,005)	(10,005)
145	Notes receivable from associated companies	-	-	405,920	380,214
146	Receivables from associated companies	43,149	37,053	31,785	31,785
151	Fuel stock	-	-	-	-
154-163	Plant materials and operating supplies-electric	-	-	-	-
165	Prepayments	4,079	5,818	4,186	4,186
171	Interest and dividends receivable	-	-	-	-
172	Rents receivable	68	90	203	203
173	Accrued utility revenues	104,607	86,766	60,961	60,961
174	Misc. current and accrued assets	-	-	14,103	14,103
	Total current and accrued assets	242,048	237,364	669,411	654,817
	Deferred Debits				
181	Unamortized debt expense	5,448	6,744	(6,536)	(6,300)
182	Other regulatory assets	268,936	284,451	336,825	402,652
183	Preliminary survey and investigation charges	115	115	115	114
184	Clearing accounts	403	11	238	238.00
185	Temporary facilities	1,115	1,234	1,713	2,173
186	Miscellaneous deferred debits	56,620	62,201	25,560	25,740
188	Research and development expenditures	3	7	7	7
189	Unamortized loss on reacquired debt	46	26	7	-
190	Accumulated deferred income taxes	319,596	324,628	327,413	329,380
	Total deferred debits	652,282	679,417	685,342	754,004
	Total assets and other debits	$ 3,622,429	$ 3,838,307	$ 3,744,228	$ 3,932,475

FirstEnergy Pennsylvania Electric Company
FE PA West Penn Rate District
Balance Sheets
$ in Thousands

FERC Account	Liabilities and Other Credits	December 31, 2022	2023	2024	2025
			(In thousands)		
	Proprietary Capital				
201	Common stock issued	$ 68,137	$ 68,262	$ 68,239	$ 68,239
204	Preferred stock issued	-	-	-	-
207	Premium on capital stock	-	-	-	-
208	Other paid in capital	621,614	623,930	626,541	629,361
210	Gain on resale or cancellation of reacquired capital stock	-	-	-	-
214	Capital stock expense	-	-	-	-
216	Retained earnings	380,578	483,933	573,702	685,155
216.1	Unappropriated Undistributed Subsidiary Earnings	219	202	-	-
219	Accumulated other comprehensive income	1,648	(42)	-	-
	Total proprietary capital	1,072,196	1,176,285	1,268,482	1,382,755
	Long-Term Debt				
221	Bonds	1,125,000	1,175,000	$ 1,175,000	$ 1,175,000
224	Other long-term debt	-	-	-	-
225	Unamortized premium on long-term debt	-	-	-	-
226	Less: Unamortized discount on long-term debt	-	-	-	-
	Total long-term debt	1,125,000	1,175,000	1,175,000	1,175,000
227-230	**Other Non-Current Liabilities**	55,275	47,690	20,463	9,426
	Current and Accrued Liabilities				
231	Notes payable	-	-	-	-
232	Accounts payable	106,990	93,152	77,952	100,012
233	Notes payable to associated companies	27,638	79,440	-	-
234	Accounts payable to associated companies	13,113	877	8,584	8,584
235	Customer deposits	30,199	32,661	31,908	31,908
236	Taxes accrued	20,845	23,983	25,623	25,269
237	Interest accrued	7,305	13,962	6,012	6,012
238	Dividends declared	-	-	-	-
241	Tax collections payable	1,005	856	785	786
242	Misc. current and accrued liabilities	29,537	17,668	27,731	28,754
243	Oblig. under capital leases-current	4,001	4,056	13	13
	Total current and accrued liabilities	240,633	266,655	178,608	201,338
	Deferred Credits				
252	Customer advances for construction	565	553	553	553
253	Other deferred credits	34,189	48,047	54,854	54,854
254	Other regulatory liabilities	309,146	308,341	276,933	329,307
255	Accum. deferred investment tax credits	43	-	-	-
256	Deferred gains on disposition of plant	-	-	-	-
257	Unamortized gain on reacquired debt	-	-	-	-
	Total deferred credits	343,943	356,941	332,340	384,714
	Accumulated Deferred Income Taxes				
282	Other property	578,755	599,305	550,156	556,860
283	Other	206,627	216,431	219,179	222,382
	Total accum. deferred income taxes	785,382	815,736	769,335	779,242
	Total liabilities and other credits	$ 3,622,429	$ 3,838,307	$ 3,744,228	$ 3,932,475

Q. VI-B Provide the following unadjusted detailed schedules by function and by FERC account for the claimed test year and for each of the 3 preceding comparable years:

Statement of income.

A. VI-B See VI-B Attachment A

FirstEnergy Pennsylvania Electric Company
FE PA Met-Ed Rate District
Income Statements
$ in Thousands

FERC Account		December 31, 2022	2023	2024	2025
Operating Revenues					
Electric Service Revenues					
440	Residential sales	$ 743,613	$ 840,503	$ 977,648	$ 980,322
442	Commercial sales	142,551	150,811	172,429	171,109
442	Industrial sales	121,715	88,931	93,095	94,440
444	Public street and highway lighting	6,334	6,775	6,889	6,785
445	Other sales to public authorities	-	-	-	
447	Sale for resale	4,282	2,165	135	58
	Total electric service revenues	$ 1,018,495	$ 1,089,185	$ 1,250,196	$ 1,252,714
Other Electric Revenue					
450	Forfeited discounts	$ 4,355	$ 5,045	$ 4,200	$ 4,200
451	Miscellaneouse service revenues	2,375	2,226	2,259	2,259
454	Rent from electric property	13,590	13,882	14,058	14,058
456	Other electric revenues	2,643	6,293	8,259	8,259
	Total other electric revenues	$ 22,963	$ 27,446	$ 28,776	$ 28,776
	Total operating revenues	$ 1,041,458	$ 1,116,631	$ 1,278,972	$ 1,281,490
Operating Expenses					
401-2	Operation and maintenance expense				
	Power production expenses	$ 505,466	$ 542,451	$ 613,553	$ 647,549
	Transmission expenses	12,690	12,738	12,303	12,630
	Regional market expenses	-	-	-	-
	Distribution expenses	91,126	85,835	94,776	95,290
	Customer accounts expense	22,061	12,786	21,930	20,772
	Customer service & information expense	49,224	54,636	62,682	64,487
	Sales expenses	-	63	70	72
	Administrative & general expenses	38,598	68,230	47,647	49,518
	Subtotal	$ 719,165	$ 776,739	$ 852,961	$ 890,318
403	Depreciation expense	$ 77,189	$ 81,511	$ 82,232	$ 85,351
404-5	Amortization and depletion of utility plant	7,354	8,041	7,413	5,546
406	Amortization and utility plant acq. adjustment	-	-	-	-
407	Amortization of property losses	-	-	-	-
407.3	Regulatory debits	1,438	14,181	12,365	12,277
407.4	Regulatory credits	(58,930)	(47,729)	6,024	(25,220)
408.1	Taxes other than income taxes	65,705	69,131	78,804	79,035
411.1	Accretion expense	-	-	-	-
411.8	Gains from disposition allowance	-	-	-	-
	Total operating expenses before federal and state income taxes	$ 811,921	$ 901,874	$ 1,039,799	$ 1,047,307
	Net operating income before income taxes	$ 229,537	$ 214,757	$ 239,173	$ 234,183
Income taxes					
409.1	Income taxes-federal	$ 12,099	$ 14,815	$ 11	$ 492
409.1	Income taxes-state	4,313	4,172	-	-
410.1	Provision for deferred income taxes-federal	146,702	136,699	(4,717)	(2,893)
410.1	Provision for deferred income taxes-state	-	-	-	-
411.1	Income taxes deferred in prior years-cr.	(124,646)	(123,209)	-	-
411.4	Investment tax credit adjustments-net	(326)	(326)	-	-
411.9	Accretion Expense	92	98	104	111
	Total income taxes	$ 38,234	$ 32,249	$ (4,602)	$ (2,290)
	Net operating income	$ 191,303	$ 182,508	$ 243,775	$ 236,473

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FERC Account		December 31, 2022	2023	2024	2025
Other income					
415-16	Revenues from merchandising, jobbing and contract work	$ 1,270	$ 985	$ 789	$ 848
417	Revenues from non-utility operations	2	3	-	-
417.1	Expenses from non-utility operations	-	-	-	-
418	Nonoperating rental income	(14)	(14)	(14)	(14)
418.1	Equity in earnings of subsidiary companies	23,567	27,520	54	56
419	Interest and dividend income	2,472	3,330	2,200	2,200
419.1	Allowance for funds used during construction	1,672	462	3,321	4,387
421	Miscellaneous non-operating income	1,913	3,328	1,528	1,560
421.1	Gain on disposition of property	-	142	-	-
	Total other income	$ 30,882	$ 35,756	$ 7,878	$ 9,037
	Gross income	$ 222,185	$ 218,264	$ 251,653	$ 245,510
Other Income Deductions					
421.2	Loss on disposition of property	$ 121	$ 28	$ -	$ -
425	Miscellaneous amortization	-	-	-	-
426	Other income deductions	3,061	1,641	211	120
	Total other income deductions	$ 3,182	$ 1,669	$ 211	$ 120
Taxes Applicable to Other Income and Deductions					
408.2	Taxes other than income taxes	$ -	$ -	$ -	$ -
409.2	Income taxes - federal	1,351	1,804	-	-
409.2	Income taxes - state	714	850	-	-
410.2	Provision for deferred income taxes	46	71	-	-
411.2	Provision for deferred income taxes-cr.	(314)	(52)	-	-
	Total taxes on other income and deductions	$ 1,797	$ 2,673	$ -	$ -
Interest Charges					
427	Interest on long term debt	$ 42,000	$ 50,294	$ 52,767	$ 43,600
428	Amortization of debt discount and expense	1,061	1,471	1,706	1,472
428.1	Amortization of loss on reacquired debt	204	134	21	74
429	Amortization of premium on debt credit	-	-	-	-
429.1	Amortization of gain on reacquired debt	(37)	(37)	(37)	(37)
430	Interest on debt to associated companies	1,419	1,388	-	-
431	Other interest expense	5,401	10,370	4,290	3,714
432	Allowance for borrowed funds used during construction - credit	(1,649)	(2,829)	-	-
		-	-	-	-
	Total interest charges	$ 48,399	$ 60,791	$ 58,747	$ 48,823
	Income before extraordinary items	$ 168,807	$ 153,131	$ 192,695	$ 196,567
Extraordinary Items & Related Taxes					
434	Extraordinary income	$ -	$ -	$ -	$ -
435	Extraordinary deductions	-	-	-	-
409.3	Income taxes - Federal & other	-	-	-	-
	Extraordinary items after taxes	$ -	$ -	$ -	$ -
	Net income	$ 168,807	$ 153,131	$ 192,695	$ 196,567
Power Production Expenses					
Steam Power Generation					
Operation					
501	Fuel	$ -	$ -	$ -	$ -
514	Maintenance of miscellaneous steam plant	-	-	-	-
	Total operation	$ -	$ -	$ -	$ -

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FERC Account		December 31, 2022	2023	2024	2025
	Total steam power generation	$ -	$ -	$ -	$ -
Nuclear Power Generation					
Operation					
518	Fuel	$ -	$ -	$ -	$ -
	Miscellaneous nuclear power expenses			-	-
	Total operation	$ -	$ -	$ -	$ -
	Total nuclear power generation	$ -	$ -	$ -	$ -
Other Power Generation					
Operation					
549	Miscellaneous other power generation expenses	-	-	-	-
	Total operation	$ -	$ -	$ -	$ -
	Total other power generation	$ -	$ -	$ -	$ -
Other Power Supply Expenses					
555	Purchased Power	$ 505,466	$ 542,449	$ 613,506	$ 647,502
556	System control and load dispatching	-	-	-	-
557	Other expenses	-	2	47	47
	Total other power supply expenses	$ 505,466	$ 542,451	$ 613,553	$ 647,549
	Total power production expenses	$ 505,466	$ 542,451	$ 613,553	$ 647,549
Transmission Expenses					
Operation					
560	Operation supervision and engineering	$ -	$ -	$ -	$ -
561	Load dispatching	13	18	19	20
562	Station expenses	113	7	4	4
563	Overhead lines expense	55	48	44	44
564	Underground lines expenses	-	-	-	-
565	Transmission of electricity by others	11,846	12,145	12,120	12,120
566	Miscellaneous transmission expenses	(61)	(7)	(1)	41
567	Rents	-	-	-	-
	Total operation	$ 11,966	$ 12,211	$ 12,186	$ 12,229
Maintenance					
568	Maintenance supervision and engineering	$ 1	$ 11	$ -	$ -
569	Maintenance of structures	2	4	-	-
570	Maintenance of station equipment	433	352	140	427
571	Maintenance of overhead lines	288	160	(23)	(26)
572	Maintenance of underground lines	-	-		-
573	Maintenance of miscellaneous transmission plant	-	-	-	-
	Total maintenance	$ 724	$ 527	$ 117	$ 401
	Total transmission expenses	$ 12,690	$ 12,738	$ 12,303	$ 12,630
Regional Market Expenses					
Operation					
575	Operation-regional market expense	$ -	$ -	$ -	$ -
	Total operation	$ -	$ -	$ -	$ -
Maintenance					
576	Maintenance-regional market expense	$ -	$ -	$ -	$ -
	Total maintenance	$ -	$ -	$ -	$ -
	Total regional market expenses	$ -	$ -	$ -	$ -

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FERC Account		December 31, 2022	2023	2024	2025
Distribution Expenses					
Operation					
580	Operation supervision and engineering	$ 1,159	$ 1,550	$ 1,430	$ 1,565
581	Load dispatching	152	237	329	374
582	Station expenses	1,127	746	680	717
583	Overhead lines expense	663	482	641	656
584	Underground lines expenses	-	1	-	-
585	Street lighting and signal system expenses	-	-	-	-
586	Meter expenses	673	714	697	775
587	Customer installation expenses	-	-	-	-
588	Miiscellaneous expenses	8,592	11,197	10,566	10,928
589	Rents	567	532	511	511
	Total operation	$ 12,933	$ 15,459	$ 14,854	$ 15,526
Maintenance					
590	Maintenance supervision and engineering	$ 770	$ 703	$ 511	$ 522
591	Maintenance of structures	(4)	-	3	3
592	Maintenance of station equipment	5,643	5,273	6,211	6,048
593	Maintenance of overhead lines	65,541	57,800	65,282	64,949
594	Maintenance of underground lines	2,667	2,443	4,038	3,908
595	Maintenance of line transformers	170	182	10	11
596	Maintenance of street lighting and signal systems	1,022	1,131	337	385
597	Maintenance of meters	1,744	2,000	2,253	2,318
598	Maintenance of miscellaneous distribution plant	640	844	1,277 -	1,620
	Total maintenance	$ 78,193	$ 70,376	$ 79,922	$ 79,764
	Total distribution expenses	$ 91,126	$ 85,835	$ 94,776	$ 95,290
Customer Account Expenses					
Operation					
901	Supervision	$ 41	$ 45	$ 12	$ 27
902	Meter reading expenses	214	184	268	281
903	Customer records and collection expenses	8,486	7,314	6,846	6,805
904	Uncollectible accounts	12,818	4,850	14,455	13,296
905	Miscellaneous customer accounts expense	502	393	349	363
	Total customer accounts expense	$ 22,061	$ 12,786	$ 21,930	$ 20,772
Customer Service and Informational Expenses					
Operation					
907	Supervision	$ 27	$ 7	$ 13	$ 13
908	Customer assistance expenses	43,636	49,838	58,435	59,376
909	Informational and instructional expenses	8	2	38	38
910	Miscellaneous customer service and informational expenses	5,553	4,789	4,196	5,060
	Total customer service and informational expense	$ 49,224	$ 54,636	$ 62,682	$ 64,487
Sales Expenses					
Operation					
911	Supervision	$ -	$ 63	$ 70	$ 72
912	Demonstrating and selling expenses	-	-	-	-
913	Advertising expenses	-	-	-	-
916	Miscellaneouse sales expenses	-	-	-	-
	Total sales expenses	$ -	$ 63	$ 70	$ 72

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FERC Account		December 31, 2022	2023	2024	2025
Administrative and general expenses					
Operation					
920	Administrative and general salaries	$ 11,416	$ 14,781	$ 15,553	$ 16,056
921	Office supplies and expense	2,954	3,392	3,687	3,710
922	Administrative expenses transferred-credit	(4,442)	(4,390)	(5,283)	(5,592)
923	Outside services employed	24,512	22,950	24,253	25,831
924	Property insurance	(1,831)	(562)	(215)	(215)
925	Injuries and damages	2,643	2,968	2,488	2,488
926	Employee pensions and benefiits	(4,015)	23,351	3,486	3,815
927	Franchise requirements	-	-	-	-
928	Regulatory commission expenses	2,710	1,592	1,797	1,796
929	Duplicate charges - credit	-	-	-	-
930.1	General advertising expenses	62	59	25	24
930.2	Miscellaneous general expenses	750	822	786	760
931	Rents	1,681	579	125	100
	Total administrative and general expenses	$ 36,440	$ 65,542	$ 46,702	$ 48,773
Maintenance					
935	Maintenance and general plant	$ 2,158	$ 2,688	$ 945	$ 745
	Total maintenance	$ 2,158	$ 2,688	$ 945	$ 745
	Total administrative and general expenses	$ 38,598	$ 68,230	$ 47,647	$ 49,518
	Total electric operation and maintenance expenses	$ 719,165	$ 776,739	$ 852,961	$ 890,318

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FERC Account		December 31, 2022	2023	2024	2025
Operating Revenues					
Electric Service Revenues					
440	Residential sales	$ 643,046	$ 729,377	$ 805,945	$ 814,324
442	Commercial sales	172,941	185,823	212,521	207,533
442	Industrial sales	120,721	110,899	113,712	109,153
444	Public street and highway lighting	7,379	8,306	7,956	7,992
445	Other sales to public authorities	-	-	-	-
447	Sale for resale	4,986	1,491	120	61
	Total electric service revenues	$ 949,073	$ 1,035,896	$ 1,140,254	$ 1,139,063
Other Electric Revenue					
450	Forfeited discounts	$ 4,372	$ 5,188	$ 4,667	$ 4,667
451	Miscellaneous service revenues	1,577	1,554	1,690	1,690
454	Rent from electric property	8,117	7,923	7,136	7,136
456	Other electric revenues	(3,404)	8,585	12,770	12,770
	Total other electric revenues	$ 10,662	$ 23,250	$ 26,263	$ 26,263
	Total operating revenues	$ 959,735	$ 1,059,146	$ 1,166,517	$ 1,165,326
Operating Expenses					
401-2	Operation and maintenance expense				
	Power production expenses	$ 391,927	$ 433,069	$ 485,674	$ 505,114
	Transmission expenses	53,127	47,883	48,449	48,472
	Regional market expenses	-	-	-	-
	Distribution expenses	103,516	92,428	103,128	104,832
	Customer accounts expense	20,929	14,873	24,855	23,657
	Customer service & information expense	53,387	61,413	57,327	58,854
	Sales expenses	-	70	79	81
	Administrative & general expenses	26,412	46,084	37,106	38,454
	Subtotal	$ 649,298	$ 695,820	$ 756,618	$ 779,464
403	Depreciation expense	$ 77,506	$ 82,619	$ 82,782	$ 88,639
404-5	Amortization and depletion of utility plant	7,794	8,860	8,387	6,689
406	Amortization and utility plant acq. adjustment	-	-	-	-
407	Amortization of property losses	-	-	-	-
407.3	Regulatory debits	(32,742)	1,743	16,550	6,407
407.4	Regulatory credits	(42,485)	(32,573)	(5,966)	(13,918)
408.1	Taxes other than income taxes	58,935	64,809	71,674	71,649
411.1	Accretion expense	279	297	316	337
411.8	Gains from disposition allowance	-	-	-	-
	Total operating expenses before federal and state income taxes	$ 718,585	$ 821,575	$ 930,361	$ 939,267
	Net operating income before income taxes	$ 241,150	$ 237,571	$ 236,156	$ 226,059
Income taxes					
409.1	Income taxes-federal	$ 1,275	$ 12,024	$ 12	$ 550
409.1	Income taxes-state	(927)	1,735	-	-
410.1	Provision for deferred income taxes-federal	184,744	135,467	(5,649)	(4,261)
410.1	Provision for deferred income taxes-state	-	-	-	-
411.1	Income taxes deferred in prior years-cr.	(129,714)	(114,653)	-	-
411.4	Investment tax credit adjustments-net	-	-	-	-
	Total income taxes	$ 55,378	$ 34,573	$ (5,637)	$ (3,711)
	Net operating income	$ 185,772	$ 202,998	$ 241,793	$ 229,770

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FERC Account		December 31, 2022	2023	2024	2025
Other income					
415-16	Revenues from merchandising, jobbing and contract work	$ 909	$ 774	$ 754	$ 823
417	Revenues from non-utility operations	(1)	(1)	-	-
417.1	Expenses from non-utility operations	-	-	-	-
418	Nonoperating rental income	(40)	(40)	(44)	(43)
418.1	Equity in earnings of subsidiary companies	35,189	41,090	81	83
419	Interest and dividend income	2,788	4,263	2,465	2,469
419.1	Allowance for funds used during construction	(68)	(34)	3,248	3,796
421	Miscellaneous non-operating income	1,291	1,843	1,010	1,010
421.1	Gain on disposition of property	14	184	14	14
	Total other income	$ 40,082	$ 48,079	$ 7,528	$ 8,152
	Gross income	$ 225,854	$ 251,077	$ 249,321	$ 237,922
Other Income Deductions					
421.2	Loss on disposition of property	$ 132	$ 31	$ -	$ -
425	Miscellaneous amortization	-	-	-	-
426	Other income deductions	2,449	1,783	222	122
	Total other income deductions	$ 2,581	$ 1,814	$ 222	$ 122
Taxes Applicable to Other Income and Deductions					
408.2	Taxes other than income taxes	$ -	$ -	$ -	$ -
409.2	Income taxes - federal	993	1,587	-	-
409.2	Income taxes - state	521	743	-	-
410.2	Provision for deferred income taxes	61	142	-	-
411.2	Provision for deferred income taxes-cr.	(138)	(155)	-	-
	Total taxes on other income and deductions	$ 1,437	$ 2,317	$ -	$ -
Interest Charges					
427	Interest on long term debt	$ 53,375	$ 65,006	$ 68,133	$ 60,525
428	Amortization of debt discount and expense	1,074	1,729	2,278	2,084
428.1	Amortization of loss on reacquired debt	133	127	137	162
429	Amortization of premium on debt credit			-	-
429.1	Amortization of gain on reacquired debt	(58)	(58)	(58)	(49)
430	Interest on debt to associated companies	4,340	1,482	-	-
431	Other interest expense	3,311	7,923	2,176	1,882
432	Allowance for borrowed funds used during construction - credit	(1,888) -	(2,609) -	-	-
	Total interest charges	$ 60,287	$ 73,600	$ 72,666	$ 64,604
	Income before extraordinary items	$ 161,549	$ 173,346	$ 176,433	$ 173,196
Extraordinary Items & Related Taxes					
434	Extraordinary income	$ -	$ -	$ -	$ -
435	Extraordinary deductions	-	-	-	-
409.3	Income taxes - Federal & other	-	-	-	-
	Extraordinary items after taxes	$ -	$ -	$ -	$ -
	Net income	$ 161,549	$ 173,346	$ 176,433	$ 173,196

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FERC Account		December 31, 2022	2023	2024	2025
Power Production Expenses					
Steam Power Generation					
Operation					
501	Fuel	$ -	$ -	$ -	$ -
514	Maintenance of miscellaneous steam plant	-	-	-	-
	Total operation	$ -	$ -	$ -	$ -
	Total steam power generation	$ -	$ -	$ -	$ -
Nuclear Power Generation					
Operation					
518	Fuel	$ -	$ -	$ -	$ -
	Miscellaneous nuclear power expenses			-	-
	Total operation	$ -	$ -	$ -	$ -
	Total nuclear power generation	$ -	$ -	$ -	$ -
Other Power Generation					
Operation					
549	Miscellaneous other power generation expenses	-	-	-	-
	Total operation	$ -	$ -	$ -	$ -
	Total other power generation	$ -	$ -	$ -	$ -
Other Power Supply Expenses					
555	Purchased Power	$ 391,927	$ 433,067	$ 485,625	$ 505,067
556	System control and load dispatching	-	-	-	-
557	Other expenses	-	2	49	47
	Total other power supply expenses	$ 391,927	$ 433,069	$ 485,674	$ 505,114
	Total power production expenses	$ 391,927	$ 433,069	$ 485,674	$ 505,114
Transmission Expenses					
Operation					
560	Operation supervision and engineering	$ 3	$ -	$ -	$ -
561	Load dispatching	(62)	(3)	60	61
562	Station expenses	42	31	(15)	(16)
563	Overhead lines expense	81	66	(14)	(15)
564	Underground lines expenses	-	-	-	-
565	Transmission of electricity by others	52,585	47,181	48,406	48,407
566	Miscellaneous transmission expenses	(1)	(1)	33	59
567	Rents	-	-	-	-
	Total operation	$ 52,648	$ 47,274	$ 48,470	$ 48,496
Maintenance					
568	Maintenance supervision and engineering	$ 57	$ 8	$ 5	$ 5
569	Maintenance of structures	-	-	-	-
570	Maintenance of station equipment	297	309	-	-
571	Maintenance of overhead lines	125	292	(26)	(29)
572	Maintenance of underground lines	-	-	-	-
573	Maintenance of miscellaneous transmission plant	-	-	-	-
	Total maintenance	$ 479	$ 609	$ (21)	$ (24)
	Total transmission expenses	$ 53,127	$ 47,883	$ 48,449	$ 48,472
Regional Market Expenses					
Operation					
575	Operation-regional market expense	$ -	$ -	$ -	$ -
	Total operation	$ -	$ -	$ -	$ -
Maintenance					
576	Maintenance-regional market expense	$ -	$ -	$ -	$ -
	Total maintenance	$ -	$ -	$ -	$ -

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FERC Account		December 31, 2022	2023	2024	2025
	Total regional market expenses	$ -	$ -	$ -	$ -

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FERC Account		December 31, 2022	2023	2024	2025
Distribution Expenses					
Operation					
580	Operation supervision and engineering	$ 803	$ 1,356	$ 2,050	$ 2,021
581	Load dispatching	313	461	407	454
582	Station expenses	591	936	-	-
583	Overhead lines expense	283	252	438	454
584	Underground lines expenses	1,347	1,332	1,215	1,215
585	Street lighting and signal system expenses	-	-	-	-
586	Meter expenses	1,112	1,122	1,037	1,138
587	Customer installation expenses	-	-	-	-
588	Miscellaneous expenses	10,776	14,411	14,144	14,784
589	Rents	3,215	2,419	2,458	2,444
	Total operation	$ 18,440	$ 22,289	$ 21,749	$ 22,510
Maintenance					
590	Maintenance supervision and engineering	$ 872	$ 884	$ 575	$ 587
591	Maintenance of structures	-	-	-	-
592	Maintenance of station equipment	6,994	6,958	8,731	9,038
593	Maintenance of overhead lines	69,887	55,358	63,623	64,383
594	Maintenance of underground lines	1,997	1,298	1,692	2,222
595	Maintenance of line transformers	149	159	-	-
596	Maintenance of street lighting and signal systems	1,705	1,989	1,218	1,256
597	Maintenance of meters	3,026	2,960	3,157	3,256
598	Maintenance of miscellaneous distribution plant	446	533	2,383	1,580
				-	-
	Total maintenance	$ 85,076	$ 70,139	$ 81,379	$ 82,322
	Total distribution expenses	$ 103,516	$ 92,428	$ 103,128	$ 104,832
Customer Account Expenses					
Operation					
901	Supervision	$ 42	$ 45	$ 12	$ 27
902	Meter reading expenses	279	265	361	375
903	Customer records and collection expenses	8,376	7,189	6,749	6,656
904	Uncollectible accounts	10,833	6,358	16,254	15,091
905	Miscellaneous customer accounts expense	1,399	1,016	1,479	1,508
	Total customer accounts expense	$ 20,929	$ 14,873	$ 24,855	$ 23,657
Customer Service and Informational Expenses					
Operation					
907	Supervision	$ 17	$ 6	$ 23	$ 23
908	Customer assistance expenses	48,180	57,266	53,715	54,371
909	Informational and instructional expenses	8	1	53	53
910	Miscellaneous customer service and informational expenses	5,182	4,140	3,536	4,407
				-	-
	Total customer service and informational expense	$ 53,387	$ 61,413	$ 57,327	$ 58,854
Sales Expenses					
Operation					
911	Supervision	$ -	$ 70	$ 79	$ 81
912	Demonstrating and selling expenses	-	-	-	-
913	Advertising expenses	-	-	-	-
916	Miscellaneous sales expenses	-	-	-	-
	Total sales expenses	$ -	$ 70	$ 79	$ 81

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FERC Account		December 31, 2022	2023	2024	2025
Administrative and general expenses					
Operation					
920	Administrative and general salaries	$ 13,809	$ 18,104	$ 18,192	$ 18,213
921	Office supplies and expense	2,922	3,643	3,768	3,771
922	Administrative expenses transferred-credit	(5,732)	(5,186)	(6,300)	(6,590)
923	Outside services employed	25,652	24,406	26,978	28,502
924	Property insurance	(539)	(234)	198	198
925	Injuries and damages	3,240	1,280	2,695	2,695
926	Employee pensions and benefits	(20,170)	(112)	(10,390)	(10,023)
927	Franchise requirements	-	-	-	-
928	Regulatory commission expenses	2,733	1,522	1,766	1,766
929	Duplicate charges - credit	-	-	-	-
930.1	General advertising expenses	62	54	4	4
930.2	Miscellaneous general expenses	1,534	865	135	108
931	Rents	2,514	1,606	351	49
	Total administrative and general expenses	$ 26,025	$ 45,948	$ 37,397	$ 38,693
Maintenance					
935	Maintenance and general plant	387	136	(291)	(239)
	Total maintenance	$ 387	$ 136	$ (291)	$ (239)
	Total administrative and general expenses	$ 26,412	$ 46,084	$ 37,106	$ 38,454
	Total electric operation and maintenance expenses	$ 649,298	$ 695,820	$ 756,618	$ 779,464

FirstEnergy Pennsylvania Electric Company
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FERC Account		December 31, 2022	2023	2024	2025
Operating Revenues					
Electric Service Revenues					
440	Residential sales	$ 223,241	$ 241,805	$ 273,430	$ 277,344
442	Commercial sales	46,711	47,104	53,181	51,480
442	Industrial sales	31,210	15,113	21,236	19,550
444	Public street and highway lighting	954	1,052	1,059	1,041
445	Other sales to public authorities	-	-	-	-
447	Sale for resale	1,076	732	21	10
	Total electric service revenues	$ 303,192	$ 305,806	$ 348,927	$ 349,425
Other Electric Revenue					
450	Forfeited discounts	$ 1,272	$ 1,335	$ 1,320	$ 1,320
451	Miscellaneouse service revenues	(213)	10	213	213
454	Rent from electric property	2,016	3,176	2,400	2,400
456	Other electric revenues	960	1,720	1,503	1,503
	Total other electric revenues	$ 4,035	$ 6,241	$ 5,436	$ 5,436
	Total operating revenues	$ 307,227	$ 312,047	$ 354,363	$ 354,861
Operating Expenses					
401-2	Operation and maintenance expense				
	Power production expenses	$ 149,635	$ 154,828	$ 177,323	$ 186,511
	Transmission expenses	5,305	4,727	4,773	4,792
	Regional market expenses	-	-	-	-
	Distribution expenses	29,547	34,592	24,713	25,373
	Customer accounts expense	5,665	2,852	6,590	5,561
	Customer service & information expense	16,414	17,252	17,368	17,363
	Sales expenses	-	18	22	22
	Administrative & general expenses	12,917	8,381	13,434	13,764
	Subtotal	$ 219,483	$ 222,650	$ 244,223	$ 253,386
403	Depreciation expense	$ 24,515	$ 25,010	$ 24,043	$ 25,506
404-5	Amortization and depletion of utility plant	1,943	2,270	2,439	1,520
406	Amortization and utility plant acq. adjustment	-	-	-	-
407	Amortization of property losses	-	-	-	-
407.3	Regulatory debits	4,333	(789)	(202)	704
407.4	Regulatory credits	(10,788)	(22,076)	1,227	(4,372)
408.1	Taxes other than income taxes	18,686	18,632	21,508	21,540
411.1	Accretion expense	27	29	31	33
411.8	Gains from disposition allowance	-	-	-	-
	Total operating expenses before federal and state income taxes	$ 258,199	$ 245,726	$ 293,269	$ 298,317
	Net operating income before income taxes	$ 49,028	$ 66,321	$ 61,094	$ 56,544
Income taxes					
409.1	Income taxes-federal	$ 2,248	$ 1,495	$ 3	$ 136
409.1	Income taxes-state	596	246	-	-
410.1	Provision for deferred income taxes-federal	39,305	44,022	(931)	(209)
410.1	Provision for deferred income taxes-state	-	-	-	-
411.1	Income taxes deferred in prior years-cr.	(42,176)	(34,869)	-	-
411.4	Investment tax credit adjustments-net	-	-	-	-
		-	-	-	-
	Total income taxes	$ (27)	$ 10,894	$ (928)	$ (73)
	Net operating income	$ 49,055	$ 55,427	$ 62,022	$ 56,617

FirstEnergy Pennsylvania Electric Company
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FERC Account		December 31, 2022	2023	2024	2025
Other income					
415-16	Revenues from merchandising, jobbing and contract work	$ 333	$ 256	$ 839	$ 857
417	Revenues from non-utility operations	-	-	-	-
417.1	Expenses from non-utility operations	-	-	-	-
418	Nonoperating rental income	-	-	-	-
418.1	Equity in earnings of subsidiary companies	-	-	-	-
419	Interest and dividend income	845	988	628	631
419.1	Allowance for funds used during construction	(69)	620	938	888
421	Miscellaneous non-operating income	237	288	1,032	342
421.1	Gain on disposition of property	-	30	-	-
				-	-
	Total other income	$ 1,346	$ 2,182	$ 3,437	$ 2,718
	Gross income	$ 50,401	$ 57,609	$ 65,459	$ 59,335
Other Income Deductions					
421.2	Loss on disposition of property	$ 34	$ 8	$ -	$ -
425	Miscellaneous amortization	-	-	-	-
426	Other income deductions	1,099	7	(200)	(235)
				-	-
	Total other income deductions	$ 1,133	$ 15	$ (200)	$ (235)
Taxes Applicable to Other Income and Deductions					
408.2	Taxes other than income taxes	$ -	$ -	$ -	$ -
409.2	Income taxes - federal	262	314	-	-
409.2	Income taxes - state	139	148	-	-
410.2	Provision for deferred income taxes	2	10	-	-
411.2	Provision for deferred income taxes-cr.	(18)	(1)	-	-
				-	-
	Total taxes on other income and deductions	$ 385	$ 471	$ -	$ -
Interest Charges					
427	Interest on long term debt	$ 7,855	$ 9,990	$ 9,990	$ 9,990
428	Amortization of debt discount and expense	93	178	139	139
				-	-
428.1	Amortization of loss on reacquired debt	259	153	114	114
				-	-
429	Amortization of premium on debt credit			-	-
429.1	Amortization of gain on reacquired debt	(20)	(10)	-	-
430	Interest on debt to associated companies	1,938	222	-	-
431	Other interest expense	1,016	1,394	564	465
432	Allowance for borrowed funds used during construction - credit	(329)	(338)	-	-
		-	-	-	-
				-	-
	Total interest charges	$ 10,812	$ 11,589	$ 10,807	$ 10,708
	Income before extraordinary items	$ 38,071	$ 45,534	$ 54,852	$ 48,862
Extraordinary Items & Related Taxes					
434	Extraordinary income	$ -	$ -	$ -	$ -
435	Extraordinary deductions	-	-	-	-
409.3	Income taxes - Federal & other	-	-	-	-
				-	-
	Extraordinary items after taxes	$ -	$ -	$ -	$ -
	Net income	$ 38,071	$ 45,534	$ 54,852	$ 48,862

FirstEnergy Pennsylvania Electric Company
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FERC Account		December 31, 2022	2023	2024	2025
Power Production Expenses					
Steam Power Generation					
Operation					
501	Fuel	$ -	$ -	$ -	$ -
514	Maintenance of miscellaneous steam plant	-	-	-	-
	Total operation	$ -	$ -	$ -	$ -
	Total steam power generation	$ -	$ -	$ -	$ -
Nuclear Power Generation					
Operation					
518	Fuel	$ -	$ -	$ -	$ -
	Miscellaneous nuclear power expenses			-	-
	Total operation	$ -	$ -	$ -	$ -
	Total nuclear power generation	$ -	$ -	$ -	$ -
Other Power Generation					
Operation					
549	Miscellaneous other power generation expenses	$ -	$ -	$ -	$ -
	Total operation	$ -	$ -	$ -	$ -
	Total other power generation	$ -	$ -	$ -	$ -
Other Power Supply Expenses					
555	Purchased Power	$ 149,635	$ 154,826	$ 177,297	$ 186,488
556	System control and load dispatching	-	-	-	-
557	Other expenses	-	2	26	23
	Total other power supply expenses	$ 149,635	$ 154,828	$ 177,323	$ 186,511
	Total power production expenses	$ 149,635	$ 154,828	$ 177,323	$ 186,511
Transmission Expenses					
Operation					
560	Operation supervision and engineering	$ 2	$ 1	$ 3	$ 4
561	Load dispatching	(2)	12	13	16
562	Station expenses	1	2	-	-
563	Overhead lines expense	-	1	-	-
564	Underground lines expenses	-	-	-	-
565	Transmission of electricity by others	5,133	4,561	4,711	4,711
566	Miscellaneous transmission expenses	-	-	(5)	4
567	Rents	-	-	-	-
	Total operation	$ 5,134	$ 4,577	$ 4,722	$ 4,735
Maintenance					
568	Maintenance supervision and engineering	$ 16	$ 26	$ 39	$ 45
569	Maintenance of structures	25	44	16	17
570	Maintenance of station equipment	37	39	3	3
571	Maintenance of overhead lines	95	37	(7)	(8)
572	Maintenance of underground lines	-	-	-	-
573	Maintenance of miscellaneous transmission plant	(2)	4	-	-
		-	-	-	-
	Total maintenance	$ 171	$ 150	$ 51	$ 57
	Total transmission expenses	$ 5,305	$ 4,727	$ 4,773	$ 4,792
Regional Market Expenses					
Operation					
575	Operation-regional market expense	$ -	$ -	$ -	$ -
	Total operation	$ -	$ -	$ -	$ -
Maintenance					
576	Maintenance-regional market expense	$ -	$ -	$ -	$ -
	Total maintenance	$ -	$ -	$ -	$ -
	Total regional market expenses	$ -	$ -	$ -	$ -

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FERC Account		December 31, 2022	2023	2024	2025
Distribution Expenses					
Operation					
580	Operation supervision and engineering	$ 140	$ 316	$ 834	$ 857
581	Load dispatching	-	-	-	-
582	Station expenses	111	219	62	64
583	Overhead lines expense	117	86	155	160
584	Underground lines expenses	1,967	(714)	965	984
585	Street lighting and signal system expenses	-	-	-	-
586	Meter expenses	91	73	68	66
587	Customer installation expenses	-	-	-	-
588	Miiscellaneous expenses	1,570	1,330	1,664	1,740
589	Rents	33	47	39	41
	Total operation	$ 4,029	$ 1,357	$ 3,787	$ 3,912
Maintenance					
590	Maintenance supervision and engineering	$ 209	$ 197	$ 133	$ 135
591	Maintenance of structures	-	-	-	-
592	Maintenance of station equipment	1,351	934	996	913
593	Maintenance of overhead lines	22,506	30,328	18,357	19,162
594	Maintenance of underground lines	385	354	290	407
595	Maintenance of line transformers	25	23	-	-
596	Maintenance of street lighting and signal systems	100	126	54	58
				-	-
597	Maintenance of meters	642	693	568	598
598	Maintenance of miscellaneous distribution plant	300	580	528	186
				-	2
	Total maintenance	$ 25,518	$ 33,235	$ 20,926	$ 21,461
	Total distribution expenses	$ 29,547	$ 34,592	$ 24,713	$ 25,373
Customer Account Expenses					
Operation					
901	Supervision	$ 12	$ 13	$ 3	$ 8
902	Meter reading expenses	246	171	156	166
903	Customer records and collection expenses	2,215	2,028	1,908	1,881
904	Uncollectible accounts	3,028	518	4,414	3,393
905	Miscellaneous customer accounts expense	164	122	109	113
	Total customer accounts expense	$ 5,665	$ 2,852	$ 6,590	$ 5,561
Customer Service and Informational Expenses					
Operation					
907	Supervision	$ -	$ -	$ -	$ -
908	Customer assistance expenses	14,928	16,062	16,329	16,070
909	Informational and instructional expenses	6	1	14	14
910	Miscellaneous customer service and informational expenses	1,480	1,189	1,025	1,279
				-	-
	Total customer service and informational expense	$ 16,414	$ 17,252	$ 17,368	$ 17,363
Sales Expenses					
Operation					
911	Supervision	$ -	$ 18	$ 22	$ 22
912	Demonstrating and selling expenses	-	-	-	-
913	Advertising expenses	-	-	-	-
916	Miscellaneouse sales expenses	-	-	-	-
	Total sales expenses	$ -	$ 18	$ 22	$ 22

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FERC Account		December 31, 2022	2023	2024	2025
Administrative and general expenses					
Operation					
920	Administrative and general salaries	$ 3,280	$ 4,629	$ 4,266	$ 4,592
921	Office supplies and expense	715	903	1,104	1,108
922	Administrative expenses transferred-credit	(1,553)	(1,322)	(1,592)	(1,662)
923	Outside services employed	7,604	7,217	7,940	8,016
924	Property insurance	149	4	24	24
925	Injuries and damages	1,698	509	745	745
926	Employee pensions and benefiits	(812)	(4,762)	(521)	(492)
927	Franchise requirements	-	-	-	-
928	Regulatory commission expenses	818	476	484	484
929	Duplicate charges - credit	-	-	-	-
930.1	General advertising expenses	16	48	1	1
930.2	Miscellaneous general expenses	268	279	555	531
931	Rents	488	228	64	49
	Total administrative and general expenses	$ 12,671	$ 8,209	$ 13,070	$ 13,396
Maintenance					
935	Maintenance and general plant	$ 246	$ 172	$ 364	$ 368
	Total maintenance	$ 246	$ 172	$ 364	$ 368
	Total administrative and general expenses	$ 12,917	$ 8,381	$ 13,434	$ 13,764
	Total electric operation and maintenance expenses	$ 219,483	$ 222,650	$ 244,223	$ 253,386

FirstEnergy Pennsylvania Electric Company
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FERC Account		December 31, 2022	2023	2024	2025
Operating Revenues					
Electric Service Revenues					
440	Residential sales	$ 800,722	$ 896,825	$ 1,020,847	$ 1,053,530
442	Commercial sales	170,995	178,135	198,612	197,257
442	Industrial sales	149,965	99,578	116,287	121,960
444	Public street and highway lighting	6,341	6,436	6,640	6,673
445	Other sales to public authorities	-	-	-	-
447	Sale for resale	3,687	2,950	86	36
	Total electric service revenues	$ 1,131,710	$ 1,183,924	$ 1,342,472	$ 1,379,456
Other Electric Revenue					
450	Forfeited discounts	$ 4,692	$ 5,152	$ 4,736	$ 4,736
451	Miscellaneous service revenues	2,300	2,196	2,073	2,073
454	Rent from electric property	6,513	6,691	6,745	6,745
456	Other electric revenues	71,466	74,690	745	745
	Total other electric revenues	$ 84,971	$ 88,729	$ 14,299	$ 14,299
	Total operating revenues	$ 1,216,681	$ 1,272,653	$ 1,356,771	$ 1,393,755
Operating Expenses					
401-2	Operation and maintenance expense				
	Power production expenses	$ 553,404	$ 601,522	$ 710,569	$ 754,045
	Transmission expenses	105,533	94,182	74,676	72,332
	Regional market expenses	3	3	-	-
	Distribution expenses	112,918	90,333	90,077	94,031
	Customer accounts expense	20,418	13,045	20,793	20,015
	Customer service & information expense	52,152	60,618	60,452	60,311
	Sales expenses	-	77	78	79
	Administrative & general expenses	29,646	64,841	48,238	51,376
	Subtotal	$ 874,074	$ 924,621	$ 1,004,883	$ 1,052,189
403	Depreciation expense	$ 92,797	$ 97,753	$ 85,802	$ 95,992
404-5	Amortization and depletion of utility plant	10,128	11,214	11,528	7,495
406	Amortization and utility plant acq. adjustment	-	-	-	-
407	Amortization of property losses	-	-	-	-
407.3	Regulatory debits	11,689	15,388	3,395	7,410
407.4	Regulatory credits	(34,905)	(38,506)	(486)	(10,840)
408.1	Taxes other than income taxes	71,150	74,364	83,646	85,805
411.1	Accretion expense	405	283	483	483
411.8	Gains from disposition allowance	-	-		
	Total operating expenses before federal and state income taxes	$ 1,025,338	$ 1,085,117	$ 1,189,251	$ 1,238,534
	Net operating income before income taxes	$ 191,343	$ 187,536	$ 167,520	$ 155,221
Income taxes					
409.1	Income taxes-federal	$ 4,185	$ 2,483	$ 10	$ 483
409.1	Income taxes-state	(557)	(358)	-	-
410.1	Provision for deferred income taxes-federal	136,045	119,942	(1,777)	(2,101)
410.1	Provision for deferred income taxes-state	-	-	-	-
411.1	Income taxes deferred in prior years-cr.	(106,366)	(92,343)	-	-
411.4	Investment tax credit adjustments-net	(948)	(43)	-	-
	Total income taxes	$ 32,359	$ 29,681	$ (1,767)	$ (1,618)
	Net operating income	$ 158,984	$ 157,855	$ 169,287	$ 156,839

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FERC Account		December 31, 2022	2023	2024	2025
Other income					
415-16	Revenues from merchandising, jobbing and contract work	$ 1,542	$ 1,293	$ 1,354	$ 1,412
417	Revenues from non-utility operations	-	-	-	
417.1	Expenses from non-utility operations	-	-	-	-
418	Nonoperating rental income	(41)	(41)	(33)	(33)
418.1	Equity in earnings of subsidiary companies	(92)	(24)	-	-
419	Interest and dividend income	3,063	3,191	2,228	2,228
419.1	Allowance for funds used during construction	123	1,356	164	1,645
421	Miscellaneous non-operating income	2,272	5,137	2,758	1,887
421.1	Gain on disposition of property	-	106	-	-
	Total other income	$ 6,867	$ 11,018	$ 6,471	$ 7,139
	Gross income	$ 165,851	$ 168,873	$ 175,758	$ 163,978
Other Income Deductions					
421.2	Loss on disposition of property	$ 143	$ 33	$ -	$ -
425	Miscellaneous amortization	-	-	-	-
426	Other income deductions	28,870	7,018	303	201
	Total other income deductions	$ 29,013	$ 7,051	$ 303	$ 201
Taxes Applicable to Other Income and Deductions					
408.2	Taxes other than income taxes	$ 39	$ 42	$ 42	$ 42
409.2	Income taxes - federal	1,053	1,057	-	-
409.2	Income taxes - state	556	497	-	-
410.2	Provision for deferred income taxes	22	33	-	-
411.2	Provision for deferred income taxes-cr.	(2)	(4)	-	-
	Total taxes on other income and deductions	$ 1,668	$ 1,625	$ 42	$ 42
Interest Charges					
427	Interest on long term debt	$ 38,166	$ 52,344	$ 52,410	$ 52,410
428	Amortization of debt discount and expense	207	396	236	236
428.1	Amortization of loss on reacquired debt	20	19	20	7
429	Amortization of premium on debt credit	-		-	-
429.1	Amortization of gain on reacquired debt	-	-	-	-
430	Interest on debt to associated companies	2,331	3,008	-	-
431	Other interest expense	2,861	3,914	886	656
432	Allowance for borrowed funds used during construction - credit	(2,084) -	(2,821) -	-	-
	Total interest charges	$ 41,501	$ 56,860	$ 53,552	$ 53,309
	Income before extraordinary items	$ 93,669	$ 103,337	$ 121,861	$ 110,426
Extraordinary Items & Related Taxes					
434	Extraordinary income	$ -	$ -	$ -	$ -
435	Extraordinary deductions	-	-	-	-
409.3	Income taxes - Federal & other	-	-	- -	- -
	Extraordinary items after taxes	$ -	$ -	$ -	$ -
	Net income	$ 93,669	$ 103,337	$ 121,861	$ 110,426

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FERC Account		December 31, 2022	2023	2024	2025
Power Production Expenses					
Steam Power Generation					
Operation					
501	Fuel	$ -	$ -	$ -	$ -
514	Maintenance of miscellaneous steam plant	-	-	-	-
	Total operation	$ -	$ -	$ -	$ -
	Total steam power generation	$ -	$ -	$ -	$ -
Nuclear Power Generation					
Operation					
518	Fuel	$ -	$ -	$ -	$ -
	Miscellaneous nuclear power expenses				
	Total operation	$ -	$ -	$ -	$ -
	Total nuclear power generation	$ -	$ -	$ -	$ -
Other Power Generation					
Operation					
549	Miscellaneous other power generation expenses	-	-		
	Total operation	$ -	$ -	$ -	$ -
	Total other power generation	$ -	$ -	$ -	$ -
Other Power Supply Expenses					
555	Purchased Power	$ 553,404	$ 601,520	$ 710,503	$ 753,981
556	System control and load dispatching	-	-	-	-
557	Other expenses	-	2	66	64
	Total other power supply expenses	$ 553,404	$ 601,522	$ 710,569	$ 754,045
	Total power production expenses	$ 553,404	$ 601,522	$ 710,569	$ 754,045
Transmission Expenses					
Operation					
560	Operation supervision and engineering	$ 94	$ 199	$ -	$ -
561	Load dispatching	858	1,138	78	80
562	Station expenses	781	382	-	-
563	Overhead lines expense	3,689	590	-	-
564	Underground lines expenses	-	-	-	-
565	Transmission of electricity by others	74,162	64,689	66,696	66,696
566	Miscellaneous transmission expenses	2,385	1,316	244	246
567	Rents	902	619	-	-
	Total operation	$ 82,871	$ 68,933	$ 67,018	$ 67,022
Maintenance					
568	Maintenance supervision and engineering	$ 937	$ 5,233	$ 613	$ 615
569	Maintenance of structures	31	53	54	54
570	Maintenance of station equipment	2,805	2,864	321	400
571	Maintenance of overhead lines	18,360	16,322	6,670	4,241
572	Maintenance of underground lines	2	1	-	-
573	Maintenance of miscellaneous transmission plant	527	776	-	-
		-	-		
	Total maintenance	$ 22,662	$ 25,249	$ 7,658	$ 5,310
	Total transmission expenses	$ 105,533	$ 94,182	$ 74,676	$ 72,332
Regional Market Expenses					
Operation					
575	Operation-regional market expense	$ 3	$ 3	$ -	$ -
	Total operation	$ 3	$ 3	$ -	$ -
Maintenance					
576	Maintenance-regional market expense	$ -	$ -	$ -	$ -
	Total maintenance	$ -	$ -	$ -	$ -
	Total regional market expenses	$ 3	$ 3	$ -	$ -

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FERC Account		December 31, 2022	2023	2024	2025
Distribution Expenses					
Operation					
580	Operation supervision and engineering	$ 981	$ 2,015	$ 1,594	$ 1,690
581	Load dispatching	278	246	508	512
582	Station expenses	1,686	1,746	1,288	1,276
583	Overhead lines expense	1,080	154	339	356
584	Underground lines expenses	2,035	2,062	1,896	1,953
585	Street lighting and signal system expenses	-	-	-	-
586	Meter expenses	1,159	1,248	1,069	1,165
587	Customer installation expenses	-	-	-	-
588	Miscellaneous expenses	17,506	13,487	10,575	11,327
589	Rents	-	-	-	-
	Total operation	$ 24,725	$ 20,958	$ 17,269	$ 18,279
Maintenance					
590	Maintenance supervision and engineering	$ 1,170	$ 960	$ 477	$ 485
591	Maintenance of structures	-	-	-	-
592	Maintenance of station equipment	8,345	4,354	8,694	8,716
593	Maintenance of overhead lines	74,031	59,808	58,167	61,004
594	Maintenance of underground lines	1,423	1,115	878	1,011
595	Maintenance of line transformers	290	196	-	-
596	Maintenance of street lighting and signal systems	1,103	1,009	627	656
597	Maintenance of meters	1,661	1,723	2,378	2,492
598	Maintenance of miscellaneous distribution plant	170	210	1,587 -	1,388
	Total maintenance	$ 88,193	$ 69,375	$ 72,808	$ 75,752
	Total distribution expenses	$ 112,918	$ 90,333	$ 90,077	$ 94,031
Customer Account Expenses					
Operation					
901	Supervision	$ -	$ 56	$ 15	$ 34
902	Meter reading expenses	1,522	1,055	959	1,022
903	Customer records and collection expenses	8,444	7,731	7,088	6,949
904	Uncollectible accounts	9,789	3,679	12,287	11,549
905	Miscellaneous customer accounts expense	663	524	444	461
	Total customer accounts expense	$ 20,418	$ 13,045	$ 20,793	$ 20,015
Customer Service and Informational Expenses					
Operation					
907	Supervision	$ 56	$ 8	$ -	$ -
908	Customer assistance expenses	46,022	55,471	56,056	54,829
909	Informational and instructional expenses	27	21	41	41
910	Miscellaneous customer service and informational expenses	6,047	5,118	4,355	5,441
	Total customer service and informational expense	$ 52,152	$ 60,618	$ 60,452	$ 60,311
Sales Expenses					
Operation					
911	Supervision	$ -	$ 77	$ 78	$ 79
912	Demonstrating and selling expenses	-	-	-	-
913	Advertising expenses	-	-	-	-
916	Miscellaneous sales expenses	-	-	-	-
	Total sales expenses	$ -	$ 77	$ 78	$ 79

FirstEnergy Pennsylvania Electric Company
FE PA West Penn Rate District
Income Statements
$ in Thousands

FERC Account		December 31, 2022	2023	2024	2025
Administrative and general expenses					
Operation					
920	Administrative and general salaries	$ 18,141	$ 22,085	$ 20,512	$ 22,082
921	Office supplies and expense	3,584	4,054	4,491	4,517
922	Administrative expenses transferred-credit	(5,529)	(5,468)	(5,927)	(6,276)
923	Outside services employed	30,933	27,800	26,823	28,080
924	Property insurance	614	7	225	225
925	Injuries and damages	3,081	7,450	3,233	3,233
926	Employee pensions and benefits	(27,690)	830	(7,581)	(7,984)
927	Franchise requirements	-	-	-	-
928	Regulatory commission expenses	3,316	1,954	3,168	3,168
929	Duplicate charges - credit	-	-	-	-
930.1	General advertising expenses	95	75	26	26
930.2	Miscellaneous general expenses	959	848	598	571
931	Rents	380	586	453	1,279
	Total administrative and general expenses	$ 27,884	$ 60,221	$ 46,021	$ 48,921
Maintenance					
935	Maintenance and general plant	1,762	4,620	2,217	2,455
	Total maintenance	$ 1,762	$ 4,620	$ 2,217	$ 2,455
	Total administrative and general expenses	$ 29,646	$ 64,841	$ 48,238	$ 51,376
	Total electric operation and maintenance expenses	$ 874,074	$ 924,621	$ 1,004,883	$ 1,052,189

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

Plant in service

A. Attachment VI-C provides each of the Rate District's plant in service balances by account as of December 31, 2022 and December 31, 2023. Plant in service as of December 31, 2024 and 2025 for each of the Rate District's are provided in Attachments V-D-1a and V-D-1b.

See : VI-C Met-Ed Attachment VI-C,
VI-C Penelec Attachment VI-C,
VI-C Penn Power Attachment VI-C,
VI-C West Penn Attachment VI-C

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
FE PA MET-ED RATE DISTRICT
ELECTRIC PLANT IN SERVICE
AS OF DECEMBER 31

	ACCOUNT	2022	2023
	(1)	(2)	(3)
	ELECTRIC PLANT		
	INTANGIBLE PLANT		
303.00	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER	72,036,396	63,956,2
303.10	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - CLOUD	12,118	12,2
303.30	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT ENTERPRISE	621,985	621,9
303.60	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION	8,047,879	8,047,8
303.90	MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	23,961,774	23,963,7
	TOTAL INTANGIBLE PLANT	**104,680,152**	**96,602,0**
	DISTRIBUTION PLANT		
360.20	LAND RIGHTS	28,933,957	28,932,7
361.00	STRUCTURES AND IMPROVEMENTS	14,811,697	17,763,9
361.10	STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION	334,137	339,2
361.20	STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION (ROADS AND TRAILS)	11,908	11,9
362.00	STATION EQUIPMENT	294,489,616	309,357,6
362.10	STATION EQUIPMENT - SUBTRANSMISSION	15,756,740	11,919,6
364.00	POLES, TOWERS AND FIXTURES	516,996,240	550,420,2
364.10	POLES, TOWERS AND FIXTURES - SUBTRANSMISSION (TOWERS AND FIXTURES)	36,126	36,1
364.11	POLES, TOWERS AND FIXTURES - SUBTRANSMISSION (POLES AND FIXTURES)	1,600,392	3,234,4
365.00	OVERHEAD CONDUCTORS AND DEVICES	579,116,051	615,842,4
365.01	OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	1,318,018	1,345,6
365.10	OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY	229,349,171	229,365,8
365.11	OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY - SUBTRANSMISSION	429,718	429,0
366.00	UNDERGROUND CONDUIT	34,936,335	35,459,3
367.00	UNDERGROUND CONDUCTORS AND DEVICES	306,284,709	318,307,5
367.10	UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION	1,460,952	1,536,5
368.00	LINE TRANSFORMERS	477,217,365	491,325,8
369.00	OVERHEAD SERVICES	90,558,551	95,311,3
369.10	UNDERGROUND SERVICES	104,073,408	104,058,1
370.10	METERS - SMART GRID	137,405,277	141,705,2
371.00	INSTALLATIONS ON CUSTOMERS; PREMISES - DUSK TO DAWN LIGHTS	4,152,513	4,173,1
371.21	INSTALLATIONS ON CUSTOMERS' PREMISES - METER SOCKET DEVICES	412,208	412,2
371.23	INSTALLATIONS ON CUSTOMERS' PREMISES - SURGE SUPPRESSION	276,708	276,7
373.00	STREET LIGHTING AND SIGNAL SYSTEMS	15,012,010	15,691,2
373.30	STREET LIGHTING AND SIGNAL SYSTEMS - LED	2,824,739	3,425,4
	TOTAL DISTRIBUTION PLANT	**2,857,798,546**	**2,980,681,7**
	GENERAL PLANT		
389.20	LAND RIGHTS	18,078	18,0
390.10	STRUCTURES AND IMPROVEMENTS		
	MISCELLANEOUS IMPROVEMENTS - MINOR	20,351,033	32,245,5
	CORPORATE HEADQUARTERS - READING	62,545,860	61,295,1
	LEBANON SERVICE CENTER	6,681,339	6,666,0
	EASTON SERVICE CENTER	5,997,841	6,624,6
	YORK SERVICE CENTER	12,871,425	11,999,3
	TOTAL ACCOUNT 390.10	108,447,498	118,830,6
390.20	STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING		
	MISCELLANEOUS IMPROVEMENTS - MINOR	4,334,893	4,330,3
	CORPORATE HEADQUARTERS - READING	5,122,908	5,116,0
	LEBANON SERVICE CENTER	1,009,739	1,009,7
	EASTON SERVICE CENTER	1,369,573	1,341,0
	YORK SERVICE CENTER	1,795,373	1,795,3
	TOTAL ACCOUNT 390.20	13,632,486	13,592,6
391.00	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	2,609,034	2,743,1
391.30	OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS	3,894,004	3,716,7
391.40	OFFICE FURNITURE AND EQUIPMENT - INFORMATION SYSTEMS	1,161,030	
391.50	OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS	3,110,122	3,590,9
	TOTAL ACCOUNT 391.00	10,774,190	10,050,8

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
FE PA MET-ED RATE DISTRICT
ELECTRIC PLANT IN SERVICE
AS OF DECEMBER 31

	ACCOUNT	2022	2023
	(1)	(2)	(3)
392.30	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	4,727,224	4,905,8
392.40	TRANSPORTATION EQUIPMENT - POLE TRAILERS	682,264	668,4
392.50	TRANSPORTATION EQUIPMENT - VAN TRAILERS	87,237	87,2
	TOTAL ACCOUNT 392.00	5,496,725	5,661,5

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
FE PA MET-ED RATE DISTRICT
ELECTRIC PLANT IN SERVICE
AS OF DECEMBER 31

	ACCOUNT	2022	2023
	(1)	(2)	(3)
393.00	STORES EQUIPMENT	300,485	300,4
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	11,832,024	12,658,9
395.00	LABORATORY EQUIPMENT	85,698	85,6
396.00	POWER OPERATED EQUIPMENT	781,729	1,248,5
397.00	COMMUNICATION EQUIPMENT	30,343,564	32,899,7
398.00	MISCELLANEOUS EQUIPMENT	106,835	75,7
	TOTAL GENERAL PLANT	**181,819,312**	**195,422,8**
	TOTAL DEPRECIABLE PLANT	**3,144,298,010**	**3,272,706,6**

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
FE PA PENELEC RATE DISTRICT
ELECTRIC PLANT IN SERVICE
AS OF DECEMBER 31, 2023

	DEPRECIABLE GROUP	2022	2023
INTANGIBLE PLANT			
303.00	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER	75,461,462.35	69,183,971.27
303.30	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION	9,079,603.90	9,079,603.90
303.60	MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	24,502,779.19	24,493,520.67
303.70	MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE	12,279.52	12,279.52
TOTAL INTANGIBLE PLANT		**109,056,124.96**	**102,769,375.36**
DISTRIBUTION PLANT			
360.20	LAND RIGHTS	15,619,018.09	15,602,749.38
361.00	STRUCTURES AND IMPROVEMENTS	17,336,829.05	18,368,482.46
361.10	STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION	427,586.35	427,196.22
362.00	STATION EQUIPMENT	337,446,825.18	365,312,723.98
362.10	STATION EQUIPMENT - SUBTRANSMISSION	11,548,213.69	11,560,396.27
364.00	POLES, TOWERS AND FIXTURES	652,727,931.66	685,497,020.56
364.20	POLES AND FIXTURES - SUBTRANSMISSION	443,160.95	535,896.08
365.00	OVERHEAD CONDUCTORS AND DEVICES	869,560,637.27	904,045,475.31
365.10	OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY	283,873,339.95	283,177,859.90
365.20	OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	693,409.96	750,193.80
365.30	OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY - SUBTRANSMISSION	37,411.77	37,157.30
366.00	UNDERGROUND CONDUIT	42,860,795.49	45,920,580.21
367.00	UNDERGROUND CONDUCTORS AND DEVICES	219,600,638.17	229,294,533.88
367.10	UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION	1,043,939.88	1,286,184.07
368.00	LINE TRANSFORMERS	436,121,524.81	448,018,886.70
369.00	OVERHEAD SERVICES	86,877,922.19	89,658,680.49
369.10	UNDERGROUND SERVICES	48,077,323.20	48,077,323.20
370.10	METERS - SMART GRID	136,096,108.41	140,631,457.94
371.00	INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS	28,337,840.82	28,306,985.17
371.21	INSTALLATIONS ON CUSTOMER PREMISES - METER SOCKET DEVICES	223,738.49	223,738.49
371.23	INSTALLATIONS ON CUSTOMER PREMISES - SURGE SUPPRESSION	147,696.50	147,696.50
372.00	LEASED PROPERTY ON CUSTOMER PREMISES	198,654.59	196,313.14
373.00	STREET LIGHTING AND SIGNAL SYSTEMS	34,095,907.00	34,316,079.69
373.30	STREET LIGHTING AND SIGNAL SYSTEMS - LED	7,735,842.08	8,566,867.03
TOTAL DISTRIBUTION PLANT		**3,231,132,295.55**	**3,359,960,477.77**
GENERAL PLANT			
389.20	LAND RIGHTS	20,956.59	20,956.59
390.10	STRUCTURES AND IMPROVEMENTS		
	MISCELLANEOUS IMPROVEMENTS - MINOR	35,155,068.25	39,133,430.44
	RICHLAND OPERATING CENTER	9,565,686.23	9,596,191.48
	ERIE OPERATING CENTER	15,478,922.21	17,496,857.22
	ALTOONA OPERATING CENTER	11,712,559.22	12,755,018.10
	TOTAL ACCOUNT 390.1	**71,912,235.91**	**78,981,497.24**
390.20	MISCELLANEOUS IMPROVEMENTS	7,098,844.05	7,098,844.05
391.00	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	479,854.07	478,529.41
391.20	OFFICE FURNITURE AND EQUIPMENT - OFFICE MACHINES	947.70	947.70
391.25	OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS	6,759,696.50	6,855,160.12
391.30	OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS	4,301,934.52	4,712,204.23
392.30	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	664,641.02	623,577.55
392.40	TRANSPORTATION EQUIPMENT - POLE TRAILERS	2,847,637.78	2,849,420.14
392.50	TRANSPORTATION EQUIPMENT - OTHER	4,257,366.25	5,933,429.55
393.00	STORES EQUIPMENT	583,403.02	583,403.02
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	17,362,962.28	18,533,885.40
395.00	LABORATORY EQUIPMENT	169,784.79	169,784.79
396.00	POWER OPERATED EQUIPMENT	5,085,838.26	5,158,780.44
397.00	COMMUNICATION EQUIPMENT	40,405,350.54	44,631,037.54
398.00	MISCELLANEOUS EQUIPMENT	155,319.66	72,841.19
TOTAL GENERAL PLANT		**162,106,772.94**	**176,704,298.96**
TOTAL DEPRECIABLE PLANT IN SERVICE		**3,502,295,193.45**	**3,639,434,152.09**

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
PENN POWER RATE DISTRICT
ELECTRIC PLANT IN SERVICE
AS OF DECEMBER 31, 2023

	DEPRECIABLE GROUP	2022	2023
INTANGIBLE PLANT			
303.00	MISCELLANEOUS INTANGIBLE PLANT	19,602,424.69	16,818,907.69
303.10	MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	6,943,892.25	6,957,285.90
303.70	MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE	0.00	3,934.00
TOTAL INTANGIBLE PLANT		**26,546,316.94**	**23,780,127.59**
DISTRIBUTION PLANT			
361.10	STRUCTURES AND IMPROVEMENTS	3,366,177.16	3,462,547.07
361.11	STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION	790,187.07	790,187.07
361.20	STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING	448,631.76	454,297.63
361.21	STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING - SUBTRANSMISSION	195,215.93	195,215.93
362.00	STATION EQUIPMENT	96,174,049.26	105,561,344.24
362.10	STATION EQUIPMENT - SUBTRANSMISSION	8,534,765.43	8,536,992.44
364.00	POLES, TOWERS AND FIXTURES	142,542,112.04	147,023,828.58
364.10	TOWERS AND FIXTURES - SUBTRANSMISSION	7,576.09	7,576.09
364.20	POLES AND FIXTURES - SUBTRANSMISSION	3,120,028.77	3,142,284.83
365.00	OVERHEAD CONDUCTORS AND DEVICES	169,515,285.62	174,773,789.40
365.01	OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	3,161,555.91	3,332,630.26
365.10	OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND GRADING	78,167,729.92	78,494,768.88
366.00	UNDERGROUND CONDUIT	8,101,330.18	8,083,551.06
366.10	UNDERGROUND CONDUIT - SUBTRANSMISSION	64,653.86	64,653.86
367.00	UNDERGROUND CONDUCTORS AND DEVICES	87,978,262.53	91,532,113.29
367.10	UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION	108,081.13	108,081.13
368.00	LINE TRANSFORMERS	125,865,025.70	129,414,333.00
369.00	SERVICES	45,719,313.57	46,965,790.84
370.10	METERS - SMART GRID	47,834,717.98	49,038,184.26
371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	4,031,697.58	4,092,192.51
373.10	STREET LIGHTING AND SIGNAL SYSTEMS	3,522,204.08	3,725,717.78
373.20	STREET LIGHTING AND SIGNAL SYSTEMS - ESIP	24,978.29	24,978.29
373.30	STREET LIGHTING AND SIGNAL SYSTEMS - LED	4,274,711.26	4,515,161.97
TOTAL DISTRIBUTION PLANT		**833,548,291.12**	**863,340,220.41**
GENERAL PLANT			
390.10	STRUCTURES AND IMPROVEMENTS	7,208,401.64	8,159,851.42
390.20	STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING	41,240.58	41,240.58
391.10	OFFICE FURNITURE AND EQUIPMENT	47,985.46	49,259.21
391.20	DATA PROCESSING EQUIPMENT	721,627.10	807,053.16
391.25	DATA PROCESSING EQUIPMENT SMART GRID	1,952,647.51	1,985,481.23
392.00	TRANSPORTATION EQUIPMENT	2,211,990.42	1,434,452.84
393.00	STORES EQUIPMENT	26,718.30	26,718.30
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	2,819,938.70	3,127,468.88
395.00	*LABORATORY EQUIPMENT*	21,539.71	21,539.71
396.00	POWER OPERATED EQUIPMENT	460,386.34	1,391,714.97
397.00	COMMUNICATION EQUIPMENT	8,179,151.66	9,470,211.03
398.00	MISCELLANEOUS EQUIPMENT	7,594.93	7,594.93
TOTAL GENERAL PLANT		**23,699,222.35**	**26,522,586.26**
TOTAL DEPRECIABLE PLANT IN SERVICE		**883,793,830.41**	**913,642,934.26**

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
FE PA WEST PENN RATE DISTRICT
ELECTRIC PLANT IN SERVICE
AS OF DECEMBER 31

	DEPRECIABLE GROUP	2022	2023
INTANGIBLE PLANT			
303.10	MISCELLANEOUS INTANGIBLE PLANT - 7 YEAR LIFE	70,740,025	62,032,058
303.20	MISCELLANEOUS INTANGIBLE PLANT - 10 YEAR LIFE	60,532,896	60,428,775
303.30	MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE	15,128	15,207
TOTAL INTANGIBLE PLANT		131,288,049	122,476,040
DISTRIBUTION PLANT			
360.20	LAND RIGHTS	10,883,604	10,877,053
361.00	STRUCTURES AND IMPROVEMENTS	24,178,667	24,234,956
362.10	STATION EQUIPMENT	376,504,594	390,774,682
362.15	STATION EQUIPMENT - SUBTRANSMISSION	-	18,897,056
362.40	STATION EQUIPMENT - SCADA	4,897,081	4,897,085
364.00	POLES, TOWERS AND FIXTURES	392,467,326	417,086,552
364.55	POLES AND FIXTURES - SUBTRANSMISSION	-	73,660,720
365.10	OVERHEAD CONDUCTORS AND DEVICES	482,549,850	515,295,123
365.15	OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	-	57,488,342
365.20	OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND DAMAGES	318,401,454	316,219,698
365.25	OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND DAMAGES - SUBTRANSMISSION	-	24,960,133
366.00	UNDERGROUND CONDUIT	23,884,947	24,641,325
366.50	UNDERGROUND CONDUIT - SUBTRANSMISSION	-	11,035
367.00	UNDERGROUND CONDUCTORS AND DEVICES	211,173,727	225,822,089
367.50	UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION	-	13,620,058
368.00	LINE TRANSFORMERS	456,174,363	476,001,321
369.00	SERVICES	134,249,705	138,445,714
370.30	METERS - SMART GRID	191,143,207	195,829,928
371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	9,799,785	9,987,325
372.00	LEASED PROPERTY	297,673	296,619
373.10	STREET LIGHTING AND SIGNAL SYSTEMS	44,150,209	24,221,713
373.30	LED LIGHTING	-	21,415,837
TOTAL DISTRIBUTION PLANT		2,680,756,193	2,984,684,365
GENERAL PLANT			
389.20	LAND RIGHTS	294,207	293,153
390.10	STRUCTURES AND IMPROVEMENTS		
	ARNOLD SERVICE CENTER	2,144,920	3,100,077
	BOYCE SERVICE CENTER	1,918,313	2,167,493
	BUTLER SERVICE CENTER	1,801,962	2,854,446
	CHARLEROI SERVICE CENTER	4,527,158	4,892,376
	CLARION SERVICE CENTER AND POLE YARD	1,048,761	1,754,808
	CONNELLSVILLE CONFERENCE CENTER	2,805,156	2,806,195
	CONNELLSVILLE HAZARDOUS MATERIAL	708,081	706,428
	CONNELLSVILLE METER LAB AND STOREHOUSE	830,256	828,706
	CONNELLSVILLE COVERED STORAGE AND OFFICE	9,016,074	10,236,714
	CONNELLSVILLE QUONSET STOREHOUSE	196,862	193,295
	CONNELLSVILLE GENERAL AND TRANSFORMER SHOP	2,172,206	2,169,792
	CONNELLSVILLE OIL STORAGE/WATER SEPARATOR	527,203	527,203
	CONNELLSVILLE GARAGE	4,155,354	4,104,512
	CONNELLSVILLE WEST SIDE COMPLEX	2,076,629	2,128,076
	DUNBAR STORAGE FACILITY	2,686,391	2,682,456
	GREENSBURG CORP CENTER A WING	2,653,554	2,651,022
	GREENSBURG CORP CENTER B WING	24,314,766	24,295,755
	GREENSBURG CORP CENTER C WING	7,503,486	7,498,890
	GREENSBURG CORP CENTER MAIN BUILDING	27,703,941	34,597,548
	GREENSBURG CORP CENTER PARKING GARAGE	5,787,020	2,456,837
	JEANETTE SERVICE CENTER	5,429,806	6,258,973
	JEANETTE SERVICE CENTER GARAGE	922,526	921,620
	JEFFERSON SERVICE CENTER	2,034,939	2,287,324
	KITTANNING SERVICE CENTER	3,111,566	3,307,079
	KITTANNING SERVICE CENTER GARAGE	746,967	745,933
	LATROBE SERVICE CENTER	2,513,725	2,513,146
	MCCONNELLSBURG SERVICE CENTER	1,238,463	1,472,017
	PLEASANT VALLEY SERVICE CENTER	2,744,104	3,263,966
	ST. MARYS SERVICE CENTER	3,356,390	4,339,296
	ST. MARYS SERVICE CENTER GARAGE	1,678,562	1,785,129
	STATE COLLEGE SERVICE CENTER GARAGE	1,862,554	1,961,300

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
FE PA WEST PENN RATE DISTRICT
ELECTRIC PLANT IN SERVICE
AS OF DECEMBER 31

	DEPRECIABLE GROUP	2022	2023
390.10	STRUCTURES AND IMPROVEMENTS (CONTINUED)		
	WASHINGTON SERVICE CENTER	1,994,449	5,120,543
	WAYNESBORO SERVICE CENTER	3,392,868	3,395,224
	WAYNESBORO SERVICE CENTER GARAGE	964,522	962,920
	MINOR STRUCTURES	3,033,423	4,827,558
	TOTAL STRUCTURES AND IMPROVEMENTS	139,602,956	155,814,656
391.10	OFFICE FURNITURE	3,708,236	3,306,494
391.20	INFORMATION SYSTEMS	9,228,531	7,378,813
391.30	DATA HANDLING EQUIPMENT	80,296	21,151
391.50	SMART METERS HARDWARE	4,026,192	4,026,192
392.10	TRANSPORTATION EQUIPMENT - AUTOS	7,189,638	8,058,657
392.20	TRANSPORTATION EQUIPMENT - LIGHT TRUCKS	1,059,871	1,386,702
392.30	TRANSPORTATION EQUIPMENT - MEDIUM AND HEAVY TRUCKS	810,599	805,638
392.40	TRANSPORTATION EQUIPMENT - TRAILERS	439,967	438,040
392.60	TRANSPORTATION EQUIPMENT - ALL TERRAIN VEHICLES	203,274	200,859
393.00	STORES EQUIPMENT	352,173	311,863
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	18,607,393	19,368,728
395.00	LABORATORY EQUIPMENT	454,094	451,987
396.00	POWER OPERATED EQUIPMENT	269,878	265,470
397.00	COMMUNICATION EQUIPMENT	42,021,468	42,855,543
398.00	MISCELLANEOUS EQUIPMENT	772,344	275,542
TOTAL GENERAL PLANT		229,121,115	245,259,489
TOTAL DEPRECIABLE PLANT IN SERVICE		**3,041,165,357**	**3,352,419,894**

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

Accumulated depreciation

A. Attachment VI-D provides each of the Rate District's accumulated depreciation by account as of December 31, 2022 and December 31, 2023. Accumulated depreciation as of December 31, 2024 and 2025 are provided for each of the Rate District's in Attachments V-D-1a and V-D-1b.

See : VI-D Met-Ed Attachment VI-D,
VI-D Penelec Attachment VI-D,
VI-D Penn Power Attachment VI-D,
VI-D West Penn Attachment VI-D

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
FE PA MET-ED RATE DISTRICT
ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF DECEMBER 31

	ACCOUNT	2022	2023
	(1)	(2)	(3)
	ELECTRIC PLANT		
	INTANGIBLE PLANT		
303.00	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER	56,684,278	42,658,862
303.10	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - CLOUD	1,244	3,971
303.30	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT ENTERPRISE	621,985	621,985
303.60	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION	8,047,879	8,047,879
303.90	MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	18,514,655	21,931,771
	TOTAL INTANGIBLE PLANT	**83,870,041**	**73,264,468**
	DISTRIBUTION PLANT		
360.20	LAND RIGHTS	17,204,320	17,516,800
361.00	STRUCTURES AND IMPROVEMENTS	7,073,840	7,237,128
361.10	STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION	39,791	45,320
361.20	STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION (ROADS AND TRAILS)	8,614	8,716
362.00	STATION EQUIPMENT	94,767,024	99,290,691
362.10	STATION EQUIPMENT - SUBTRANSMISSION	176,731	881,026
364.00	POLES, TOWERS AND FIXTURES	143,536,667	145,803,985
364.10	POLES, TOWERS AND FIXTURES - SUBTRANSMISSION (TOWERS AND FIXTURES)	12,741	28,379
364.11	POLES, TOWERS AND FIXTURES - SUBTRANSMISSION (POLES AND FIXTURES)	377,288	747,264
365.00	OVERHEAD CONDUCTORS AND DEVICES	82,896,743	82,429,319
365.01	OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	303,732	460,707
365.10	OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY	38,723,481	41,957,810
365.11	OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY - SUBTRANSMISSION	357,483	361,004
366.00	UNDERGROUND CONDUIT	15,066,417	15,501,756
367.00	UNDERGROUND CONDUCTORS AND DEVICES	97,240,627	102,163,438
367.10	UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION	302,688	340,763
368.00	LINE TRANSFORMERS	179,330,362	184,363,843
369.00	OVERHEAD SERVICES	28,134,572	29,966,776
369.10	UNDERGROUND SERVICES	60,752,455	62,117,340
370.10	METERS - SMART GRID	26,684,542	34,868,770
371.00	INSTALLATIONS ON CUSTOMERS; PREMISES - DUSK TO DAWN LIGHTS	2,422,572	2,475,906
371.21	INSTALLATIONS ON CUSTOMERS' PREMISES - METER SOCKET DEVICES	378,410	385,005
371.23	INSTALLATIONS ON CUSTOMERS' PREMISES - SURGE SUPPRESSION	276,708	276,708
373.00	STREET LIGHTING AND SIGNAL SYSTEMS	4,113,700	4,147,857
373.30	STREET LIGHTING AND SIGNAL SYSTEMS - LED	315,634	284,834
	TOTAL DISTRIBUTION PLANT	**800,497,142**	**833,661,145**
	GENERAL PLANT		
389.20	LAND RIGHTS	16,107	16,239
390.10	STRUCTURES AND IMPROVEMENTS		
	MISCELLANEOUS IMPROVEMENTS - MINOR	9,634,264	10,076,074
	CORPORATE HEADQUARTERS - READING	32,187,591	32,789,246
	LEBANON SERVICE CENTER	4,114,559	4,180,636
	EASTON SERVICE CENTER	4,493,081	4,466,056
	YORK SERVICE CENTER	5,053,937	5,230,426
	TOTAL ACCOUNT 390.10	55,483,432	56,742,438
390.20	STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING		
	MISCELLANEOUS IMPROVEMENTS - MINOR	3,793,993	3,858,201
	CORPORATE HEADQUARTERS - READING	2,357,557	2,460,422
	LEBANON SERVICE CENTER	899,303	903,846
	EASTON SERVICE CENTER	1,244,450	1,219,313
	YORK SERVICE CENTER	1,351,444	1,364,550
	TOTAL ACCOUNT 390.20	9,646,747	9,806,332
391.00	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	1,932,278	2,031,229
391.30	OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS	2,552,416	2,594,381
391.40	OFFICE FURNITURE AND EQUIPMENT - INFORMATION SYSTEMS	1,161,030	0
391.50	OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS	449,254	3,173,673
	TOTAL ACCOUNT 391.00	6,094,978	7,799,283
392.30	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	1,128,892	1,842,092
392.40	TRANSPORTATION EQUIPMENT - POLE TRAILERS	583,122	579,862
392.50	TRANSPORTATION EQUIPMENT - VAN TRAILERS	84,890	85,327
	TOTAL ACCOUNT 392.00	1,796,904	2,507,281

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
FE PA MET-ED RATE DISTRICT
ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF DECEMBER 31

	ACCOUNT	2022	2023
	(1)	(2)	(3)
393.00	STORES EQUIPMENT	287,333	287,575
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	4,745,589	4,948,136
395.00	LABORATORY EQUIPMENT	85,698	85,698
396.00	POWER OPERATED EQUIPMENT	658,093	634,259
397.00	COMMUNICATION EQUIPMENT	10,659,149	11,275,821
398.00	MISCELLANEOUS EQUIPMENT	89,079	63,703
	TOTAL GENERAL PLANT	**89,563,109**	**94,166,765**
	TOTAL DEPRECIABLE PLANT	**973,930,292**	**1,001,092,378**

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
FE PA PENELEC RATE DISTRICT
ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF DECEMBER 31

	DEPRECIABLE GROUP	2022	2023
INTANGIBLE PLANT			
303.00	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER	56,097,526	44,048,988
303.30	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION	9,079,604	9,079,604
303.60	MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	20,233,187	23,764,344
303.70	MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE	-	-
TOTAL INTANGIBLE PLANT		**85,410,317**	**76,892,936**
DISTRIBUTION PLANT			
360.20	LAND RIGHTS	11,010,512	11,151,543
361.00	STRUCTURES AND IMPROVEMENTS	9,290,377	9,518,153
361.10	STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION	217,555	223,053
362.00	STATION EQUIPMENT	117,241,978	121,496,952
362.10	STATION EQUIPMENT - SUBTRANSMISSION	(815,015)	(468,753)
364.00	POLES, TOWERS AND FIXTURES	209,767,909	215,164,757
364.20	POLES AND FIXTURES - SUBTRANSMISSION	(88,509)	(118,334)
365.00	OVERHEAD CONDUCTORS AND DEVICES	171,775,118	174,631,282
365.10	OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY	42,180,250	45,895,848
365.20	OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	49,255	73,429
365.30	OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY - SUBTRANSMISSION	13,146	13,582
366.00	UNDERGROUND CONDUIT	19,324,091	19,751,328
367.00	UNDERGROUND CONDUCTORS AND DEVICES	78,625,593	82,131,978
367.10	UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION	78,332	101,558
368.00	LINE TRANSFORMERS	163,846,360	167,665,163
369.00	OVERHEAD SERVICES	26,868,562	27,164,339
369.10	UNDERGROUND SERVICES	31,410,194	31,836,567
370.10	METERS - SMART GRID	30,323,494	38,575,797
371.00	INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS	21,551,956	21,829,551
371.21	INSTALLATIONS ON CUSTOMER PREMISES - METER SOCKET DEVICES	202,632	206,749
371.23	INSTALLATIONS ON CUSTOMER PREMISES - SURGE SUPPRESSION	147,697	147,697
372.00	LEASED PROPERTY ON CUSTOMER PREMISES	195,365	193,440
373.00	STREET LIGHTING AND SIGNAL SYSTEMS	4,025,171	3,635,795
373.30	STREET LIGHTING AND SIGNAL SYSTEMS - LED	1,399,252	1,865,067
TOTAL DISTRIBUTION PLANT		**938,641,274**	**972,686,540**
GENERAL PLANT			
389.20	LAND RIGHTS	212,003	212,239
390.10	STRUCTURES AND IMPROVEMENTS		
	MISCELLANEOUS IMPROVEMENTS - MINOR	12,503,919	12,991,170
	RICHLAND OPERATING CENTER	5,463,858	5,676,773
	ERIE OPERATING CENTER	7,148,020	7,426,563
	ALTOONA OPERATING CENTER	6,022,611	6,257,300
	TOTAL 390.1	**31,138,407**	**32,351,806**
390.20	MISCELLANEOUS IMPROVEMENTS	5,246,083	5,293,645
391.00	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	360,088	374,630
391.20	OFFICE FURNITURE AND EQUIPMENT - OFFICE MACHINES	972	972
391.25	OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS	4,549,221	4,618,769
391.30	OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS	2,447,529	2,465,585
392.30	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	447,925	450,260
392.40	TRANSPORTATION EQUIPMENT - POLE TRAILERS	1,714,346	1,738,113
392.50	TRANSPORTATION EQUIPMENT - OTHER	2,059,895	3,124,380
393.00	STORES EQUIPMENT	583,389	583,403
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	6,784,315	7,295,994
395.00	LABORATORY EQUIPMENT	169,785	169,785
396.00	POWER OPERATED EQUIPMENT	4,630,094	4,661,358
397.00	COMMUNICATION EQUIPMENT	9,370,191	13,197,975
398.00	MISCELLANEOUS EQUIPMENT	142,024	52,406
TOTAL GENERAL PLANT		**69,856,265**	**76,591,322**
TOTAL DEPRECIABLE PLANT IN SERVICE		**1,093,907,856**	**1,126,170,798**

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
FE PA PENN POWER RATE DISTRICT
ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF DECEMBER 31, 2023

	DEPRECIABLE GROUP	2022	2023
INTANGIBLE PLANT			
303.00	MISCELLANEOUS INTANGIBLE PLANT	15,297,536.02	10,749,217.71
303.10	MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	5,321,483.87	6,324,953.76
303.70	MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE	397.37	1,271.56
TOTAL INTANGIBLE PLANT		**20,619,417.26**	**17,075,443.03**
DISTRIBUTION PLANT			
361.10	STRUCTURES AND IMPROVEMENTS	733,715.97	769,581.26
361.11	STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION	576,832.70	584,324.90
361.20	STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING	235,713.46	240,581.65
361.21	STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING - SUBTRANSMISSION	131,023.64	132,800.12
362.00	STATION EQUIPMENT	19,976,847.25	21,762,348.88
362.10	STATION EQUIPMENT - SUBTRANSMISSION	4,877,202.88	4,962,268.12
364.00	POLES, TOWERS AND FIXTURES	43,318,627.03	43,915,705.40
364.10	TOWERS AND FIXTURES - SUBTRANSMISSION	7,524.29	7,524.29
364.20	POLES AND FIXTURES - SUBTRANSMISSION	1,074,888.21	1,090,076.39
365.00	OVERHEAD CONDUCTORS AND DEVICES	24,335,617.77	26,256,875.54
365.01	OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	875,066.66	914,115.84
365.10	OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND GRADING	12,241,556.32	13,391,776.69
366.00	UNDERGROUND CONDUIT	3,119,232.44	3,229,861.57
366.10	UNDERGROUND CONDUIT - SUBTRANSMISSION	58,986.80	59,445.80
367.00	UNDERGROUND CONDUCTORS AND DEVICES	27,028,600.46	28,057,502.32
367.10	UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION	46,125.98	48,849.62
368.00	LINE TRANSFORMERS	37,870,998.11	38,603,036.04
369.00	SERVICES	22,903,088.31	23,524,271.20
370.10	METERS - SMART GRID	14,763,156.23	18,420,404.24
371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	2,839,100.86	2,888,041.78
373.10	STREET LIGHTING AND SIGNAL SYSTEMS	1,169,606.34	1,422,119.19
373.20	STREET LIGHTING AND SIGNAL SYSTEMS - ESIP	4,201.99	6,012.91
373.30	STREET LIGHTING AND SIGNAL SYSTEMS - LED	770,358.79	1,024,890.66
TOTAL DISTRIBUTION PLANT		**218,958,072.49**	**231,312,414.41**
GENERAL PLANT			
390.10	STRUCTURES AND IMPROVEMENTS	3,422,936.67	3,541,677.21
390.20	STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING	11,788.86	12,485.82
391.10	OFFICE FURNITURE AND EQUIPMENT	12,869.26	12,654.65
391.20	DATA PROCESSING EQUIPMENT	389,890.35	508,230.16
391.25	DATA PROCESSING EQUIPMENT SMART GRID	1,435,382.00	1,633,027.53
392.00	TRANSPORTATION EQUIPMENT	580,195.14	819,442.62
393.00	STORES EQUIPMENT	26,238.98	26,238.98
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	677,767.07	801,528.92
395.00	LABORATORY EQUIPMENT	14,701.05	15,946.05
396.00	POWER OPERATED EQUIPMENT	344,642.92	387,977.15
397.00	COMMUNICATION EQUIPMENT	2,273,284.17	2,928,857.54
398.00	MISCELLANEOUS EQUIPMENT	7,594.93	7,594.93
TOTAL GENERAL PLANT		**9,197,291.40**	**10,695,661.56**
TOTAL DEPRECIABLE PLANT IN SERVICE		**248,774,781.15**	**259,083,519.00**

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
FE PA WEST PENN RATE DISTRICT
ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF DECEMBER 31

	DEPRECIABLE GROUP	2022	2023
INTANGIBLE PLANT			
303.10	MISCELLANEOUS INTANGIBLE PLANT - 7 YEAR LIFE	48,501,424	37,200,625
303.20	MISCELLANEOUS INTANGIBLE PLANT - 10 YEAR LIFE	51,677,125	56,561,955
303.30	MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE	1,750	5,580
TOTAL INTANGIBLE PLANT		100,180,300	93,768,160
DISTRIBUTION PLANT			
360.20	LAND RIGHTS	4,754,079	4,910,753
361.00	STRUCTURES AND IMPROVEMENTS	11,546,433	11,618,810
362.10	STATION EQUIPMENT	167,557,155	168,707,810
362.15	STATION EQUIPMENT - SUBTRANSMISSION	-	9,531,310
362.40	STATION EQUIPMENT - SCADA	4,545,151	4,392,671
364.00	POLES, TOWERS AND FIXTURES	124,143,675	132,659,393
364.55	POLES AND FIXTURES - SUBTRANSMISSION	-	35,475,883
365.10	OVERHEAD CONDUCTORS AND DEVICES	75,188,941	84,100,667
365.15	OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	-	22,206,932
365.20	OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND DAMAGES	40,344,397	44,403,942
365.25	OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND DAMAGES - SUBTRANSMISSION	-	4,368,392
366.00	UNDERGROUND CONDUIT	7,967,555	8,424,038
366.50	UNDERGROUND CONDUIT - SUBTRANSMISSION	-	783
367.00	UNDERGROUND CONDUCTORS AND DEVICES	55,031,286	59,801,527
367.50	UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION	-	5,938,971
368.00	LINE TRANSFORMERS	169,058,946	175,896,709
369.00	SERVICES	58,320,657	61,219,185
370.30	METERS - SMART GRID	41,596,795	57,042,622
371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	5,723,009	5,949,292
372.00	LEASED PROPERTY	267,155	270,751
373.10	STREET LIGHTING AND SIGNAL SYSTEMS	5,182,957	4,898,971
373.30	LED LIGHTING	-	938,690
TOTAL DISTRIBUTION PLANT		771,228,191	902,758,102
GENERAL PLANT			
389.20	LAND RIGHTS	135,316	139,016
390.10	STRUCTURES AND IMPROVEMENTS		
	ARNOLD SERVICE CENTER	1,595,142	1,613,360
	BOYCE SERVICE CENTER	625,730	658,183
	BUTLER SERVICE CENTER	1,097,238	1,121,552
	CHARLEROI SERVICE CENTER	2,947,437	2,993,072
	CLARION SERVICE CENTER AND POLE YARD	489,391	502,494
	CONNELLSVILLE CONFERENCE CENTER	1,321,342	1,379,599
	CONNELLSVILLE HAZARDOUS MATERIAL	306,033	317,277
	CONNELLSVILLE METER LAB AND STOREHOUSE	827,271	827,354
	CONNELLSVILLE COVERED STORAGE AND OFFICE	1,878,790	2,381,577
	CONNELLSVILLE QUONSET STOREHOUSE	196,030	193,295
	CONNELLSVILLE GENERAL AND TRANSFORMER SHOP	953,963	1,025,565
	CONNELLSVILLE OIL STORAGE/WATER SEPARATOR	527,203	527,203
	CONNELLSVILLE GARAGE	1,559,341	1,601,061
	CONNELLSVILLE WEST SIDE COMPLEX	2,011,179	1,706,043
	DUNBAR STORAGE FACILITY	1,391,721	1,428,765
	GREENSBURG CORP CENTER A WING	1,603,502	1,633,737
	GREENSBURG CORP CENTER B WING	9,402,187	10,423,115
	GREENSBURG CORP CENTER C WING	2,986,709	3,124,731
	GREENSBURG CORP CENTER MAIN BUILDING	12,838,544	13,273,850
	GREENSBURG CORP CENTER PARKING GARAGE	2,679,242	2,137,162
	JEANETTE SERVICE CENTER	3,570,185	4,167,492
	JEANETTE SERVICE CENTER GARAGE	432,366	450,219
	JEFFERSON SERVICE CENTER	1,586,197	1,600,289
	KITTANNING SERVICE CENTER	2,142,380	2,174,044
	KITTANNING SERVICE CENTER GARAGE	442,529	452,307
	LATROBE SERVICE CENTER	1,470,548	1,502,186
	MCCONNELLSBURG SERVICE CENTER	390,999	413,891
	PLEASANT VALLEY SERVICE CENTER	1,801,311	1,816,793
	ST. MARYS SERVICE CENTER	1,692,035	1,707,709
	ST. MARYS SERVICE CENTER GARAGE	536,536	567,279
	STATE COLLEGE SERVICE CENTER GARAGE	857,864	888,019

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
FE PA WEST PENN RATE DISTRICT
ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF DECEMBER 31

	DEPRECIABLE GROUP	2022	2023
390.10	STRUCTURES AND IMPROVEMENTS (CONTINUED)		
	WASHINGTON SERVICE CENTER	1,341,759	1,371,797
	WAYNESBORO SERVICE CENTER	1,187,395	1,284,560
	WAYNESBORO SERVICE CENTER GARAGE	421,652	440,132
	MINOR STRUCTURES	1,422,959	937,403
	TOTAL STRUCTURES AND IMPROVEMENTS	66,534,710	68,643,116
391.10	OFFICE FURNITURE	2,076,827	2,128,772
391.20	INFORMATION SYSTEMS	2,620,639	2,616,146
391.30	DATA HANDLING EQUIPMENT	80,190	21,150
391.50	SMART METERS HARDWARE	3,146,610	3,602,570
392.10	TRANSPORTATION EQUIPMENT - AUTOS	2,021,353	3,060,147
392.20	TRANSPORTATION EQUIPMENT - LIGHT TRUCKS	719,029	784,284
392.30	TRANSPORTATION EQUIPMENT - MEDIUM AND HEAVY TRUCKS	180,572	347,912
392.40	TRANSPORTATION EQUIPMENT - TRAILERS	304,393	315,190
392.60	TRANSPORTATION EQUIPMENT - ALL TERRAIN VEHICLES	162,651	162,652
393.00	STORES EQUIPMENT	278,909	252,898
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	8,438,466	9,534,233
395.00	LABORATORY EQUIPMENT	354,561	370,687
396.00	POWER OPERATED EQUIPMENT	211,749	220,687
397.00	COMMUNICATION EQUIPMENT	23,076,941	19,059,981
398.00	MISCELLANEOUS EQUIPMENT	772,343	275,543
TOTAL GENERAL PLANT		111,115,259	111,534,985
TOTAL DEPRECIABLE PLANT IN SERVICE		**982,523,749**	**1,108,061,247**

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
DOCKET NO. R-2024-3047068

2024 BASE RATE CASE FILING
(Volume II of V)

FILED: April 2, 2024

FE PA STATEMENT NO. 1
Joanne M. Savage

FE PA Statement No. 1

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY

DOCKET NO. R-2024-3047068

Direct Testimony
of
Joanne M. Savage

List of Topics Addressed

Overview
Reasons for Increase
Settlement Commitments
Refunds to Customers
Verizon Complaint Impact on Rate Case

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DIRECT TESTIMONY
OF
JOANNE M. SAVAGE

I. INTRODUCTION

Q. Please state your name and business address.

A. My name is Joanne M. Savage. I am the Director of the Rates and Regulatory Affairs Department – Pennsylvania at FirstEnergy Service Company ("FESC"), a direct, wholly-owned subsidiary of FirstEnergy Corp. ("FirstEnergy"). My business address is 2800 Pottsville Pike, Reading, Pennsylvania 19605.

Q. Please describe your responsibility as the Director of the Rates and Regulatory Affairs Department – Pennsylvania.

A. I oversee activities related to the regulation of FirstEnergy's wholly-owned Pennsylvania electric distribution operating company ("EDC"), FirstEnergy Pennsylvania Electric Company ("FE PA" or "Company"). FE PA consists of the Met-Ed, Penelec, Penn Power, West Penn and Pennsylvania State University ("PSU") rate districts (individually a "Rate District" and in any combination the "Rate Districts").[1] I report directly to the Vice President of Rates and Regulatory Affairs, and am responsible for the development, coordination, preparation, and presentation of FE PA's rate-related matters before the Pennsylvania Public Utility Commission ("PaPUC" or "Commission") and the New York Public Service Commission ("NYPSC"). I am also responsible for administering FE PA's tariffs, including developing retail electric rates, rules, and regulations and ensuring their uniform application and interpretation.

[1] FE PA also has a sixth Rate District, the Waverly Rate District, which is not discussed directly in my testimony as it relates to FE PA's New York jurisdictional rates.

Q. What is your educational background?

A. I received a Bachelor of Science in Accounting and Finance from Albright College and a Master of Business Administration in Corporate Finance from Alvernia University. I have been employed by FESC since 2005 and have held various positions of increasing responsibility in the Rates and Regulatory Affairs Department during my tenure here. I assumed my current position in March 2019. My work experience is more fully described in Appendix A of my testimony.

Q. Have you ever testified before the Commission?

A. Yes. I have testified before the PaPUC in various proceedings, as more fully described in Appendix A of my testimony.

Q. On whose behalf are you testifying in this proceeding?

A. I am testifying on behalf of FE PA.

Q. What is the purpose of your direct testimony?

A. The purpose of my direct testimony is to:

1) Provide an overview of FE PA;
2) Summarize the Company's distribution base rate increase;
3) Explain why approval of the proposed distribution rate increase is necessary to provide a fair return to shareholders and to fund investments in infrastructure and maintenance to enhance reliability and customer service;
4) Introduce the other witnesses for the Company in this proceeding who will detail individual aspects of the Company's rate filing in support of a revenue increase sufficient to cover its costs of service;

5) Address the settlement commitments from the last base rate case;

6) Address the proposed rate design for customer refunds; and

7) Address the impact of a complaint by Verizon Pennsylvania LLC and Verizon North LLC (collectively, "Verizon") on this base rate case.

Q. Are you sponsoring any exhibits to accompany your testimony?

A. Yes, I am sponsoring FE PA Exhibits JMS-1 through JMS-3, which provide calculations regarding certain non-recoverable expenses that were included in charges for electric service as a result of prior distribution base rates cases and collected from customers. I also sponsor FE PA HIGHLY CONFIDENTIAL Exhibit JMS-4, which shows the impact of the Verizon complaint. Additionally, I am responsible for the Commission's base rate filing requirements I-A-2 through I-A-4, I-B-1 through I-B-3, and II-A-3.

II. OVERVIEW OF THE COMPANY

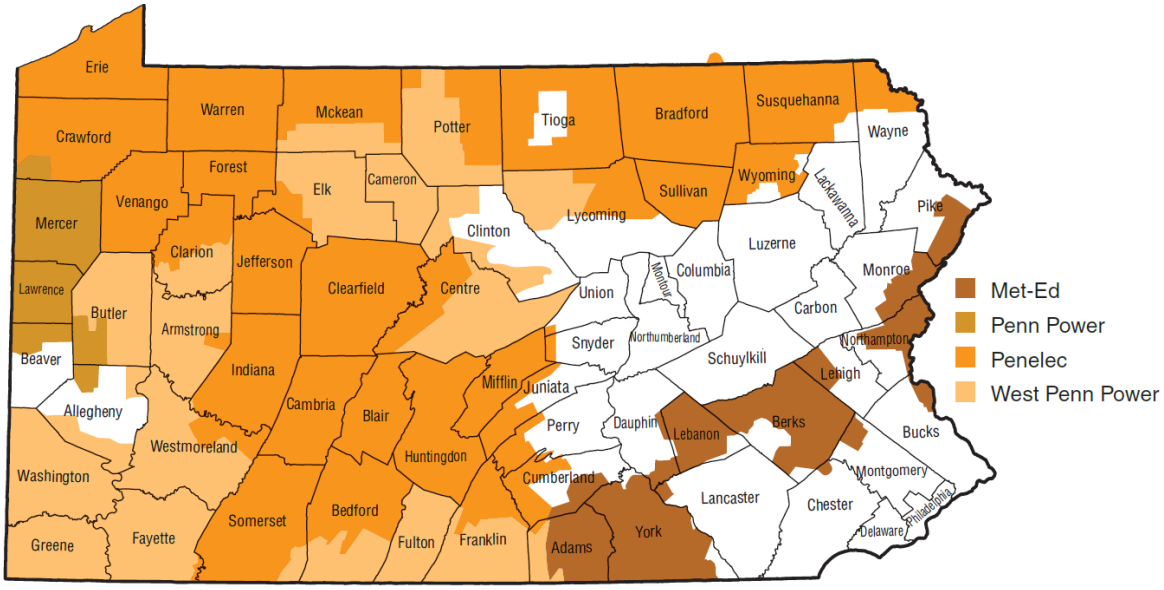
Q. Please describe FE PA.

A FE PA is a "public utility" and "electric distribution company," as those terms are defined under Sections 102 and 2803 of the Pennsylvania Public Utility Code, that provides electric distribution service to customers throughout Pennsylvania. FE PA's roots are those of several predecessor Pennsylvania electric utilities. On January 1, 2024, Metropolitan Edison Company, Pennsylvania Electric Company, Pennsylvania Power Company, and West Penn Power Company (collectively, the "Predecessor Companies") merged into FE PA pursuant to the Commission's Order at Docket Nos. A-2023-3038771, *et al* ("PA Consolidation"). As part of the approvals received in the PA Consolidation, FE PA was certificated as a public utility and authorized to provide public utility service in the territories of the Predecessor Companies. As a part of this approval, the tariffs of the

Predecessor Companies were combined into a single tariff for FE PA. FE PA currently provides electric distribution service under the same rates, terms, and conditions for service as the Predecessor Companies. The single, combined tariff approved as part of the PA Consolidation established the Rate Districts, including one for each of the Predecessor Companies. Operationally, Company witness Smith describes the features of FE PA (FE PA Statement No. 2).

Q. Please describe FE PA's Rate Districts.

A. FE PA in total has a summer peak load of about 10,078megawatts ("MW") based on 2023 data, with about two-thirds of that load attributable to residential and small commercial customers. Its service territory, reflecting the various Rate Districts, is depicted below.



The Met-Ed Rate District provides service to more than 590,000 electric utility customers within 3,300 square miles of eastern and south central Pennsylvania. In 2023 Met-Ed had a summer peak load of about 2,890 MW, with about two-thirds of that load attributable to residential and small commercial customers.

The Penelec Rate District provides service to more than 589,000 electric utility customers within 17,600 square miles in western, northern and south central Pennsylvania and western New York.[2] In 2023 Penelec had a summer peak load of about 2,763 MW, with about two-thirds of that load attributable residential and small commercial customers.

The Penn Power Rate District provides service to about 171,000 electric utility customers within 1,100 square miles in western Pennsylvania. In 2023 Penn Power had a summer peak load of about 900 MW, with about three-quarters of that load attributable to residential and small commercial customers.

The West Penn Rate District provides distribution service to about 739,000 electric utility customers within 10,400 square miles in northern, south central and southwestern Pennsylvania. In 2023 West Penn had a summer peak load of about 3,706 MW, with about two-thirds of that load attributable to residential and small commercial customers.

Q. Where is the PSU Rate District?

A. The PSU Rate District is encompassed within the West Penn Rate District. To the extent that the testimony throughout this case does not specifically mention the PSU Rate District, it can be assumed that it is included within the West Penn Rate District.

Q. Does FE PA intend to consolidate or unify any of the rates applicable to the Rate Districts as a part of this proceeding?

A. No, it does not. While the PA Consolidation proceeding led to authorization for the merger of the Predecessor Companies into FE PA as a singular utility, FE PA does not intend to

[2] *See* footnote 1, *supra*.

consolidate or unify any of the rates applicable to the Rate Districts in this proceeding, and affirmatively agreed not to in the settlement resolving the PA Consolidation proceeding.

III. OVERVIEW OF THE RATE REQUEST AND REASONS FOR PROPOSED INCREASE

Q. Please provide an overview of FE PA's proposed rate relief request.

A. FE PA is proposing an increase in its annual base rate electric operating revenues of approximately $502 million or 34% with a proposed effective date of June 1, 2024. On a Rate District basis, the proposed rate relief increase is as follows: Met-Ed $146 million or 31%, Penelec $132 million or 28%, Penn Power $55 million or 43%, and West Penn $169 million or 40%. The proposed base rate increase requested in this filing is based on the use of a Fully Projected Future Test Year ("FPFTY") ending December 31, 2025. In addition, FE PA is proposing to roll into distribution base rates its Distribution System Improvement Charge ("DSIC") Rider, Smart Meter Technologies Charge ("SMT-C") Rider, State Tax Adjustment Surcharge ("STAS") Rider, and Tax Cuts and Jobs Act ("TCJA") Voluntary Surcharge Rider. The Company is also proposing recovery of its storm related deferral and COVID-19 related deferral.

Q. When were the currently effective base rates applicable to FE PA's rate districts established?

A. The current distribution base rates for each of the FE PA Rate Districts were established seven years ago pursuant to the Commission's Final Order entered January 19, 2017, at Docket Nos. R-2016-2537349 (Met-Ed), R-2016-2537352 (Penelec), R-2016-2537355 (Penn Power), and R-2016-2537359 (West Penn). These rates became effective January 27, 2017.

Q. Why have neither FE PA nor the Predecessor Companies filed for a distribution rate increase since the current base rates became effective in 2017?

A. Several factors contributed to allow FE PA's Predecessor Companies to avoid requesting base rate relief since 2017. Principally, FE PA (through its Predecessor Companies) has prudently and effectively managed costs since 2017 despite significant shifts in the economy, such as significant increases in inflation, rising interest rates and growth in operating and capital costs. In addition, the Predecessor Companies effectively utilized their DISC Riders to enable the timely recovery of eligible capital investments implemented pursuant to each of their Commission-approved Long Term Infrastructure Improvement Plans ("LTIIPs"). Furthermore, FirstEnergy has taken several steps to improve its balance sheet since the last base rate case, as explained by Company witness Wang in FE PA Statement No. 11. These steps have benefitted distribution operations and will continue to benefit those operations in the future.

Q. Since its last base rate case, how has FE PA provided safe, reliable, and reasonable service?

A. Since its Predecessor Companies' last base rate case, FE PA has invested approximately $900 million in electric distribution infrastructure and made significant strides to modernize and automate the distribution system. As discussed further by Company witness Smith (FE PA Statement No. 2), many of the projects undertaken as part of LTIIP have hardened FE PA's system and resulted in decreased line and equipment failure, which has had the effect of decreasing the frequency of outages across the system and improving customer service.

Aside from investments, over the past three years, FirstEnergy has received awards for Emergency Recovery Assistance from the Edison Electric Institute, an association that represents all investor-owned electric companies in the United States. In 2021, FirstEnergy received an Emergency Recovery Award for safely and efficiently restoring service to customers following Tropical Storm Isaias that affected the Pennsylvania service territory. In 2023, the award was received in recognition of its outstanding response in restoring power to more than 569,000 customers in portions of its Ohio, Pennsylvania and West Virginia service areas following severe weather that produced heavy rainfall and high winds.

Q. Please explain why the Company is pursuing a distribution rate increase at this time.

A. There are many factors contributing to the Company's request for a distribution rate increase. As an initial matter, since the last base rate case, significant shifts in the economy have occurred, leading to increases in inflation and interest rates. These shifts in market dynamics have significantly impacted the Company's operating expenses. Among the other factors principally driving the need for rate relief at this time are:

Growth in the Company's rate base – In order to provide continued and enhanced reliability, prepare for unexpected events such as major storms, and meet increasing customer service needs, the Company must continue to make investments in new distribution plant as well as replaced aging infrastructure such as those included in the Commission-approved LTIIP as described by Company witness Smith (FE PA Statement No. 2). While the Company has effectively used the DSIC Rider to prudently and efficiently place capital improvement projects into service, it has reached a point where the

DSIC Rider alone is not sufficient. Therefore, a roll in and reset of the DSIC Rider is necessary and can only be accomplished through a distribution base rate case.

Vegetation Management – FE PA has a need to expand its vegetation management initiatives. As explained by Company witness Smith (FE PA Statement No. 2), the proposed vegetation management program is designed to fund enhancements intended to address the primary issues impacting the reliability of the Company's service. While the enhanced vegetation management program is estimated to cost approximately $100 million per year over an anticipated ten-year period, it is estimated to significantly improve distribution service reliability for the Company's customers.

Storms – The increase in storm related expenses and recovery of deferred storm balances are another contributing factor of the requested base rate increase. As explained by Company witness Smith (FE PA Statement No. 2), the number of storms and expenses related to storms have increased since the setting the baseline in the storm deferral. There are three components of the requested increase for storms: (1) the recovery of the storm-related reserve, (2) the recovery of the extraordinary storm damage balance, and (3) an update to the historical five-year average of actual storm expenses included in base rates as described by Company witness Larkin (FE PA Statement No. 3).

Administrative and General ("A&G") – As more fully discussed by Company witness Ashton (FE PA Statement No. 4), effective January 1, 2022, FirstEnergy and, likewise, FE PA, adjusted its capitalization rate for A&G overhead costs as a result of a representative labor time study conducted by an independent, third-party entity in response to an audit report from the Federal Energy Regulatory Commission's ("FERC") Division of Audits and Accounting. The effect of the adjustment to A&G capitalization was to

reduce amounts that were capitalized and increase amounts that were charged to operations and maintenance ("O&M"). For consideration in this base rate case, FE PA has included these amounts previously capitalized in plant in service as originally capitalized. The Company proposes to continue to recover these prudently incurred costs until fully depreciated. This ensures that customer rates are not impacted by this reclassification. Because the proposed recovery treatment of these costs is the same as it has been historically, there is no impact on rate base or revenue requirement, and costs impacted continue to be shown in the appropriately charged plant accounts within this filing. Because O&M expense has a greater effect on customer rates than capital expenditures, the effect of the reduction in capitalization percentages means that these same costs now have a greater impact on customer rates.

Additional Staffing – FE PA is increasing staffing levels to accommodate the recent increase in interconnection net metering applications as more fully explained in the testimony of Company witness Smith (FE PA Statement No. 3).

Energy Assistance Outreach Team ("EAOT") – As explained in the testimony of Company witness Jones (FE PA Statement No. 8), the Company is proposing to create the EAOT in an effort to increase awareness and participation in the assistance programs available to low-income customers in the Company's service territory. The new team will be in charge of creating educational resources, tools, and technology to facilitate program participation. The EAOT also will work with local agencies, churches, and local government to increase participation in the Company's assistance programs.

Electric Vehicle ("EV") Pilot – The Company is proposing an EV Pilot that is intended to educate customers about EVs and encourage them to adopt EVs by providing

incentives and expanding access to EV charging in the FE PA territory. The incentives are explained in the testimony of Company witness Jones (FE PA Statement No. 8).

Q. Please explain why the Company is proposing to roll into distribution base rates the DSIC Rider, the SMT-C Rider, the STAS Rider, and the TCJA Rider.

A. This rate case provides an opportunity for FE PA to reset some of its distribution-related riders. FE PA currently has a DSIC Rider and is proposing to roll into distribution base rates the projected DSIC Rider costs and associated charges and to reset the DSIC Rider to zero as of the effective date of the new distribution base rates approved in this case. The DSIC Rider has a revenue cap which each Rate District has reached or is approaching. In fact, the Penn Power Rate District requested and was granted a temporary increase in its cap in Docket No. P-2019-3012628. The DSIC Rider will remain at zero until FE PA has added plant through its Commission-approved LTIIP in excess of the claimed amount included in its estimated December 31, 2025 rate base in the present case.

Finally, the Company currently has a SMT-C Rider through which it recovers the costs of implementing its Smart Meter Plan, net of the associated savings. Because smart meters have been nearly fully deployed, FE PA proposes to roll into base distribution rates the projected SMT-C Rider. Likewise, FE PA is also proposing to roll into base distribution rates the STAS and TCJA Riders.

Q. What is the Company's requested capital structure and return included in its request for rate relief?

A. As more fully described and supported by Company witness Wang, FE PA's requested capital structure is the Company's actual capital structure on December 31, 2023, with ratios of 53.81% for common equity and 46.19% for long-term debt. The Company's

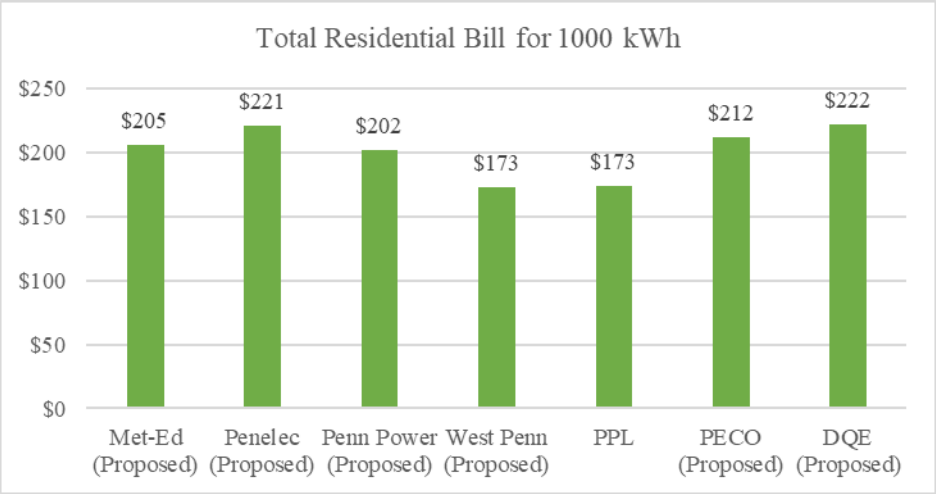
embedded long-term debt cost rate is 4.56% and, as described and supported by Company witness D'Ascendis (FE PA Statement No. 10), the requested return on equity is 11.30%. The resultant rate of return is 8.19%.

Q. Has the Company evaluated the impact of its proposed base rate increase on average customer bills generally?

A. Yes. As shown in the table below, the March 2024 monthly total bill for a residential customer using 1,000 kWh per month will reflect a 9.2% increase in the Met-Ed Rate District, 9.8% increase in the Penelec Rate District, 11.8% increase in the Penn Power Rate District, and 10.6% increase in the West Penn Rate District,. The proposed increases shown in in this table are required to support important investments in the improvement, repair, and replacement of electric infrastructure and to recover the Company's reasonable and necessary increases in operating expenses.

Q. How will the resulting monthly residential customer bill compare to the current average residential bills of other Pennsylvania EDCs?

A. Even after the proposed rate increase, the FE PA rate districts monthly bill on average will be in line with the average of the rest of the Pennsylvania utilities.



FE PA has noted compelling reasons driving the rate increase and even if the increase is adopted in full, the Company's individual Rate Districts will remain in line with those rates charged by its peers.

Q. Why is the Company's proposed rate increase justified?

A. The Company's current rates, established in 2017, do not provide it with a reasonable opportunity to earn a fair rate of return on its investments made to provide safe and reliable electric distribution service to the public. Specifically, as reflected in FE PA Exhibit PML-1, page 1, the Company's operations at present rates are projected to produce an overall rate of return of just 3.45%, which equates to a return on common equity of only 2.49% during the FPFTY. Company witness D'Ascendis (FE PA Statement No. 10) explains that these returns are not adequate based on applicable financial data and the risks confronted by FE PA. Without the requested rate relief, FE PA's returns will continue to decline, deny FE PA the opportunity to earn a fair and reasonable rate of return, and risk undermining its ability to attract the capital needed to make the system investments necessary to support and ensure continued system reliability, safety, and customer service performance.

Numerous other of the Company's witnesses explain the necessity for increased spending in these various areas.

IV. OVERVIEW OF OTHER COMPANY WITNESSES

Q. Please identify other witnesses submitting direct testimony on behalf of the Applicants in this proceeding

A. Ten other witnesses will sponsor direct testimony in this proceeding on behalf of FE PA. Those witnesses and the topics that they address in their respective testimony are set forth below.

Wade Smith	Statement No. 2	Operational and investment overview; the proposed enhanced vegetation management program; various operations and maintenance expenses; the current retail interconnection program and the expenses related to the program.
Patricia Larkin	Statement No. 3	Development of the Company's revenue requirement as well as certain ratemaking adjustments related to the test year expenses, storm reserve, extraordinary storms, COVID recovery, uncollectible, and prior settlement agreements.
Tracy Ashton	Statement No. 4	Development of the Company's accounting exhibits, service company relationships, charges, allocations, FERC audit, customer refunds, and sponsor of pension and OPEB methodology change.
Gregory Gawlik	Statement No. 5	Development of the Company's tax exhibits.

Mark Kehl	Statement No. 6	Development of normalized sales and revenues; proposed changes to tariff rules and regulations, rate schedules and riders.
Tim Lyons	Statement No. 7	Development of the Company's cost of service studies; separation studies; cost of service at existing rates and claim for cash working capital.
Mark Jones	Statement No. 8	Development of the Company's customer service and EV proposals.
John Spanos	Statement No. 9	Annual and accrued depreciation rates and service lives.
Dylan D'Ascendis	Statement No. 10	Cost of common equity.
Bill Wang	Statement No. 11	Capitalization ratios; cost rates of long-term debt and common equity; and overall cost of capital.

V. SETTLEMENT COMMITMENTS

Q. Are there any commitments contained in previously approved settlements entered by the Predecessor Companies and/or FE PA that FE PA needs to address as a part of this proceeding?

A. Yes. Specifically, the Predecessor Companies each entered into a Joint Petition for Partial Settlement of Rate Investigation in each of their last base rate cases at Docket Nos. R-2016-2537349 (Met-Ed), R-2016-2537352 (Penelec), R-2016-2537355 (Penn Power), and R-

2016-2537359 (West Penn), collectively referred to as the "Rate Case Settlement Agreements," that contained specific commitments that must be addressed in the case. In addition, the Joint Petition for Approval of Settlement of All Issues (the "PA Consolidation Settlement Agreement") entered during the PA Consolidation proceeding contained further commitments that must be addressed.

Q. Please generally describe the commitments contained in the Rate Case Settlement Agreements entered by the Predecessor Companies during their last base rate cases.

A. The Predecessor Companies made various commitments in the areas of revenue requirement, distribution rate base stay-outs, the baseline for restarting their respective DSIC Riders, smart meter implementation, and light-emitting diode ("LED") street lighting.

Q. Have the Predecessor Companies and FE PA complied with the commitments contained in the Rate Case Settlement Agreements?

A. Yes. The Rate Case Settlement Agreement commitments have been complied with by the Predecessor Companies and FE PA. Specifically:

Distribution base rate stay-out – The Predecessor Companies agreed not to file for another general increase to their distribution rates prior to January 27, 2019. As mentioned above, the current distribution base rates for each of the FE PA Rate Districts were established seven years ago pursuant to the Commission's Final Order entered January 19, 2017. This proceeding is the first base rate increase filed on behalf of the Predecessor Companies or FE PA since that time.

Baseline for restarting the DSIC – Similarly, and consistent with the Rate Case Settlement Agreements, neither the Predecessor Companies nor FE PA restarted the

applicable DSIC Riders until the applicable gross plant balances exceeded the gross plant balances set forth in the applicable settlement per Exhibit RAD-46 from the prior rate base case.

Q. Under Paragraph 18 of the Rate Case Settlement Agreements, each of the Predecessor Companies agreed to provide a comparison of its actual expenses and rate base additions for the 12 months ended December 31, 2017, to its projections in this case. Has this information been provided in this case?

A. Yes. Company witness Larkin (FE PA Statement No. 3) describes this in her testimony and associated exhibits, which provide the schedules setting forth this information.

Q. The Predecessor Companies also agreed to: (i) establish a Universal Service Advisory Committee which was to hold meetings at least twice a year; and (ii) complete a filing to increase the maximum credits allowable under the existing customer assistance program by an amount proportionate to 50% of the average increase to residential rates agreed to in the Rate Case Settlement Agreements. Has this commitment been satisfied?

A. Yes, the Predecessor Companies established the committee as prescribed in the Rate Case Settlement Agreements. In addition, the Predecessor Companies completed the filing to increase the maximum credit also as prescribed in the Rate Case Settlement Agreements. For additional information regarding compliance with this settlement commitment, please see the testimony of Company witness Jones (FE PA Statement No. 8).

Q. Please generally describe the settlement commitments contained in the PA Consolidation Settlement Agreement that must be addressed in this proceeding.

A. The PA Consolidation Settlement Agreement contained a commitment that the Predecessor Companies (now FE PA) will not propose to reach full base rate distribution rate unification of all classes until the conclusion of three rate cases, filed on or after January 1, 2025, or a period of ten years from the date of the Commission's approval of PA Consolidation, whichever comes first. Consistent with this commitment, the Company is not proposing to unify the base distribution rates applicable to any of the Rate Districts in this filing. FE PA is following a rate design by Rate District which is guided by several principles commonly used throughout the industry as described and supported by Company witness Lyons (FE PA Statement No. 7).

In addition, FE PA has a commitment to track certain savings associated with PA Consolidation. FE PA is tracking those savings, but due to the proximity of this filing to the closing of consolidation such savings are immaterial at this time. The Company will continue to track savings consistent with the PA Consolidation Settlement Agreement and address those savings in future rate cases.

Q. Are there other commitments contained in the PA Consolidation Settlement Agreement that are applicable to how this rate case must be structured?

A. Consistent with the PA Consolidation Settlement Agreement, FE PA is including four separate cost of service studies in the current rate base filing. Additionally, FE PA is including Rate District specific details for the proposed revenue requirement, rate design, and cash working capital. Presenting this data by Rate District will facilitate the review of the filing.

Q. Will any aspects of this base rate case be combined?

A. The Company will not look to unify, or move towards unification, any existing base rates between the jurisdictional Rate Districts in this filing. However, as described by Company witness Kehl (FE PA Statement No. 6), the Company is proposing unification of certain administrative fees within its proposed tariff and offering a new voluntary LED rate schedule for Outdoor Area Lighting ("OAL") services.

VI. REFUNDS TO CUSTOMERS

Q. Please describe the refunds to FE PA customers that are proposed to be flowed-through in this case.

A. As described by Company witness Ashton (FE PA Statement No. 4), FirstEnergy performed reviews of certain non-operating or non-recoverable costs and identified certain costs that were recorded to utility operating accounts. The Controllers Department identified such costs that were misallocated to the Predecessor Companies and my department performed a Pennsylvania-specific analysis to determine which such costs were reflected in the test year from the Predecessor Companies' last base rate cases. Once determined, the allocations from the Predecessor Companies' prior base rate cases occurring in 2006, 2014 and 2016 were applied to achieve an FE PA jurisdictional amount. The workpapers for this calculation are attached to my testimony as FE PA Exhibit JMS-1, which identified an amount of $13.6 million that was included in base rates and collected from customers through electric service charges.

Q. How was the total customer refund determined?

A. The total amount of $13.6 million was determined as described above. Applicable refund amounts are approximately $4.4 million for the Met-Ed Rate District, approximately $4.3

million for the Penelec Rate District, $1.2 million for the Penn Power Rate District, and approximately $3.7 million for the West Penn Rate District. This breakdown is also shown in FE PA Exhibit JMS-1.

Q. Does FE PA's refund calculations include and apply interest applicable to the period between the Predecessor Companies' prior base rate cases and this base rate case?

A. Yes. Compounded interest was applied to the regulatory liability at a rate of 6%.[3] Further, compounded interest will continue to apply upon conclusion of this base rate case until the amount in the regulatory liability is fully refunded to customers.

Q. What is the total amount to be refunded to customers?

A. As stated above, the total refund to customers is approximately $13.6 million. This consists of approximately $10.5 million that accumulated since the time of the Predecessor Companies' prior distribution base rate cases in 2006, 2014 and 2016, plus compounded interest amounts of approximately $3.0 million. Detailed monthly calculations supporting these amounts are contained in FE PA Exhibit JMS-2.

Q. How does FE PA propose to refund this amount to customers?

A. FE PA proposes to issue a one-time fixed bill credit to customers to discharge the regulatory liability. Specifically, within 30 days of a final order in this proceeding, FE PA will file with the Commission the credits that will appear on a monthly bill for each customer class. FE PA proposes that the $13.6 million regulatory liability will be allocated to rate schedules on the basis of 2023 distribution revenue. The format of the filing and calculation of the credits will be substantially similar to the example provided in FE PA

[3] This is the legal statutory interest rate per 41 P.S. § 202.

Exhibit JMS-3, with the exception that the forecast data will be updated to the most recent forecast information available. Additionally, following the distribution of the one-time refunds, FE PA will submit an informational filing to the Commission that reports the actual refunds distributed to customers not more than 30 days after completion of the distribution of refunds. FE PA wants to provide the refunds to customers as soon as practical upon conclusion of this base rate case and does not want to extend the distribution of customer refunds over an extended period, which is why the refunds will be provided over a one-month period instead of an annual or multi-year period. Also, to ensure the full amount of refunds are provided to customers, the refund was designed as a fixed credit per rate schedule because the use of a kilowatt hour credit can unfortunately result in a high degree of variability in refunds given that customer consumption can vary from forecasts due in large part to changes in temperature. The number of customers can be forecasted with a much greater degree of accuracy. Therefore, FE PA is proposing to provide the refund using the applicable customers counts for each rate class.

VII. IMPACT OF VERIZON COMPLAINT ON RATE CASE

Q. You mentioned that the Company incorporated the expected impact of the Commission's disposition of the complaint filed by Verizon at Docket No. C-2020-3019347 into its FPFTY. Please explain.

A. The Company's FPFTY reflects the estimated level of pole attachment revenues from Verizon, reflective of the Commission's directives in its Order entered December 3, 2020, in Docket No. C-2020-3019347 ("Verizon Complaint"). In that complaint proceeding, Verizon challenged the rates it paid to attach to poles per its contractual agreements in the Met-Ed, Penelec, and Penn Power Rate Districts. Ultimately, the Commission ordered that

the rates Verizon pays to FE PA be reduced. FE PA's pole attachment revenues are recorded as other operating revenues and offset each of the respective Rate District's overall revenue requirement.

Q. Is FE PA proposing to recover any of the impact of the Commission's decision in the Verizon case for periods prior to its FPFTY?

A. Consistent with the Company's position in the ongoing litigation related to the Verizon Complaint, FE PA proposes to record as a regulatory asset the difference in revenues produced from the negotiated contract rates and the new, reduced rates ordered by the Commission. Further, FE PA proposes to recover the difference as part of this rate case. This difference was calculated to cover the period in which the new rates were effective through the effective date of new rates in this case, November 20, 2019, to December 31, 2024. The amounts and amortization period are shown in FE PA HIGHLY CONFIDENTIAL Exhibit JMS-4.

Q. Why is FE PA proposing to reflect the impact of the Commission's Order in the Verizon Complaint despite the fact that this order remains subject to review by an appellate court?

A. In order to ensure that the rates adopted in this case accurately reflect the impacts of the Commission's decision in the Verizon Complaint, FE PA has reflected the full impact of the order in its initial filing. To the extent that an appellate court decision affects the amount by which the rates Verizon pays FE PA should be reduced, FE PA will update its proposed revenue requirement to reflect such impacts.

VIII. CONCLUSION

Q. Does this conclude your direct testimony?

A. Yes.

Resume: Education and Experience of Joanne M. Savage

Education:

2006 Bachelor of Science Degree in Accounting and Finance – Albright College
2010 Master of Business Administration Degree in Corporate Finance – Alvernia University

Experience:

6/05 – 5/06	Intern – Rates & Regulatory Affairs – Pennsylvania – FirstEnergy Service Company
5/06 – 2/11	Analyst – Rates & Regulatory Affairs – Pennsylvania – FirstEnergy Service Company
2/11 – 4/16	Analyst – Rates & Regulatory Affairs – Ohio – FirstEnergy Service Company
5/16 – 3/19	Manager, Revenue Requirements – Rates & Regulatory Affairs – Ohio – FirstEnergy Service Company
3/19 – present	Director – Rates & Regulatory Affairs – Pennsylvania – FirstEnergy Service Company

Prepared and presented testimony in the following rate-related cases:

Pennsylvania Public Utility Commission Cases: Docket No:

M-2010-2162846	Pennsylvania Electric Company Consumer Education Charge Reconciliation Statement
M-2010-2162848	Metropolitan Edison Company Consumer Education Charge Reconciliation Statement
M-2010-2186760	Pennsylvania Electric Company Energy Efficiency and Conservation Charge Reconciliation Statement
M-2010-2186764	Metropolitan Edison Company Energy Efficiency and Conservation Charge Reconciliation Statement
M-2010-2186772	Pennsylvania Power Company Energy Efficiency and Conservation Charge Reconciliation Statement
M-2011-2228497	Metropolitan Edison Company Consumer Education Charge Reconciliation Statement
M-2011-2228617	Pennsylvania Electric Company Consumer Education Charge Reconciliation Statement
P-2019-3012628	Pennsylvania Power Company Waiver of the Distribution System Improvement Charge Cap
C-2020-3019347	Complaint of Verizon Pennsylvania LLC and Verizon North LLC v. Metropolitan Edison Company, Pennsylvania Electric Company and Penn Power Company

C-2021-3026811	Complaint of Office of Consumer Advocate v. Pennsylvania Power Company's Distribution System Improvement Charge
P-2021-3030012	Joint Petition of Metropolitan Edison Company, Pennsylvania Electric Company, Pennsylvania Power Company and West Penn Power Company for Approval of their Default Service Programs
P-2021-3030013	Joint Petition of Metropolitan Edison Company, Pennsylvania Electric Company, Pennsylvania Power Company and West Penn Power Company for Approval of their Default Service Programs
P-2021-3030014	Joint Petition of Metropolitan Edison Company, Pennsylvania Electric Company, Pennsylvania Power Company and West Penn Power Company for Approval of their Default Service Programs
P-2021-3030021	Joint Petition of Metropolitan Edison Company, Pennsylvania Electric Company, Pennsylvania Power Company and West Penn Power Company for Approval of their Default Service Programs
A-2023-3038771	Joint Application of Metropolitan Edison Company, Pennsylvania Electric Company, Pennsylvania Power Company, West Penn Power Company, Keystone Appalachian Transmission Company, Mid-Atlantic Interstate Transmission, LLC, and FirstEnergy Pennsylvania Electric Company for All of the Necessary Authority, Approvals, and Certificates of Public Convenience for the Agreements and Plans of Merger

Public Utilities Commission of Ohio Cases: Case Nos:

13-2145-EL-CSS	Complaint of Material Sciences Corporation, Complainant, v. The Toledo Edison Company, Respondent.
14-1297-EL-SSO	Application of Ohio Edison Company, The Cleveland Electric Illuminating Company and The Toledo Edison Company for Authority to Provide for a Standard Service Offer Pursuant to R.C. 4928.143 in the Form of an Electric Security Plan
16-925-EL-UNC	Determination of the Existence of Significantly Excessive Earnings for 2015 Under the Electric Security Plan of Ohio Edison Company, The Cleveland Electric Illuminating Company, and The Toledo Edison Company

17-993-EL-UNC	Determination of the Existence of Significantly Excessive Earnings for 2016 Under the Electric Security Plan of Ohio Edison Company, The Cleveland Electric Illuminating Company, and The Toledo Edison Company
18-857-EL-UNC	Determination of the Existence of Significantly Excessive Earnings for 2017 Under the Electric Security Plan of Ohio Edison Company, The Cleveland Electric Illuminating Company, and The Toledo Edison Company
19-361-EL-RDR	Application of Ohio Edison Company, The Cleveland Electric Illuminating Company and The Toledo Edison Company for an Extension of the Distribution Modernization Rider

New York Public Service Commission Case: Case No:

Case 21-E-0252	Joint Petition of Pennsylvania Electric Company, The Waverly Electric Light and Power Company, and Tri-County Rural Electric Cooperative, Inc. for a Declaratory Ruling Abstaining from Review of the Proposed Intra-Corporate Reorganization and an Order Authorizing the Proposed Asset Transfer Pursuant to Section 70 of the New York Public Service Law
Case 23-E-0118	Petition of Pennsylvania Electric Company for Authorizing the Proposed Intra-Corporate Merger Pursuant to Section 70 of the New York Public Service Law.

	2006 Rate Case	2014 Rate Case	2016 Rate Case	Interest Rate	Analysis Year
Rates Effective	1/7/2007	5/3/2015	1/27/2017	6%	2024
Through Period	5/3/2015	1/27/2017	1/1/2025		
Days	3038	635	2896		

2006 Base Case Annual Revenue Requirement					
PA Refunds	**ME**	**PN**	**PP**	**WP**	**Total**
Vendor Payments - 16 Entities	$ 21,679	$ 22,508	$ -	$ -	$ 44,187
Total FE Review of Vendor Payments	$ 21,679	$ 22,508	$ -	$ -	$ 44,187

2014 Base Case Annual Revenue Requirement					
PA Refunds	**ME**	**PN**	**PP**	**WP**	**Total**
Vendor Payments - 16 Entities	$ 136	$ 156	$ 35	$ 98	$ 426
Internal Lobbying - Direct Labor	$ 54,690	$ 94,283	$ 21,505	$ 48,609	$ 219,087
Internal Lobbying - Labor Ancillaries	$ 4,345	$ 5,031	$ 1,273	$ 4,035	$ 14,683
Industry and Trade Association Dues - Lobbying	$ 12	$ 14	$ 3	$ 11	$ 39
Sports Sponsorships	$ 126,523	$ 91,565	$ 11,729	$ 128,457	$ 358,274
FE Foundation - Direct Labor & Labor Ancillaries	$ 18,086	$ 20,527	$ 5,116	$ 18,508	$ 62,238
Competitive Products - Labor Ancillaries	$ 2,745	$ 3,152	$ 786	$ 2,532	$ 9,216
Total FE Review of Vendor Payments	$ 136	$ 156	$ 35	$ 98	$ 426
Total FE Review	$ 181,212	$ 185,848	$ 33,234	$ 177,067	$ 577,361
Total CEFS Review	$ 25,188	$ 28,725	$ 7,178	$ 25,085	$ 86,176
Total	**$ 206,537**	**$ 214,728**	**$ 40,447**	**$ 202,251**	**$ 663,963**

2016 Base Case Annual Revenue Requirement					
PA Refunds	**ME**	**PN**	**PP**	**WP**	**Total**
Vendor Payments - 16 Entities	$ 67,402	$ 77,205	$ 17,769	$ 61,076	$ 223,452
Vendor Payments - Sustainability Funding Alliance	$ 2,412	$ 2,680	$ 624	$ 1,928	$ 7,644
External Lobbying	$ 520	$ 594	$ 133	$ 423	$ 1,670
Internal Lobbying - Direct Labor	$ 61,759	$ 94,203	$ 23,740	$ 63,055	$ 242,757
Internal Lobbying - Labor Ancillaries	$ 7,077	$ 8,243	$ 2,160	$ 6,875	$ 24,355
Industry and Trade Association Dues - Lobbying	$ 34	$ 107	$ 7	$ 30	$ 178
Sports Sponsorships	$ 153,437	$ 85,665	$ 44,919	$ 124,769	$ 408,790
FE Foundation - Direct Labor & Labor Ancillaries	$ 21,294	$ 24,238	$ 6,064	$ 21,707	$ 73,302
Competitive Products - Labor Ancillaries	$ 15,398	$ 17,817	$ 4,651	$ 15,178	$ 53,044
IT O&M for FE Products	$ 28,771	$ 32,108	$ 8,109	$ 29,686	$ 98,674
Total FE Review of Vendor Payments	**$ 69,814**	**$ 79,885**	**$ 18,393**	**$ 63,004**	**$ 231,096**
Total FE Review	**$ 244,487**	**$ 212,570**	**$ 76,901**	**$ 217,933**	**$ 751,892**
Total CEFS Review	**$ 43,802**	**$ 50,405**	**$ 12,881**	**$ 43,791**	**$ 150,879**

	Met-Ed Rate District			Penelec Rate District			Penn Power Rate District			West Penn Rate District			Total FE PA		
Year	Principal	Interest	Cumulative Balance	Principal	Interest	Cumulative Balance	Principal	Interest	Cumulative Balance	Principal	Interest	Cumulative Balance	Principal	Interest	Cumulative Balance
2007	$ 21,323	$ 680	$ 22,003	$ 22,138	$ 706	$ 22,844	$ -	$ -	$ -	$ -	$ -	$ -	$ 43,461	$ 1,387	$ 44,847
2008	$ 21,738	$ 1,984	$ 45,726	$ 22,570	$ 2,060	$ 47,474	$ -	$ -	$ -	$ -	$ -	$ -	$ 44,308	$ 4,045	$ 93,200
2009	$ 21,679	$ 3,285	$ 70,690	$ 22,508	$ 3,411	$ 73,393	$ -	$ -	$ -	$ -	$ -	$ -	$ 44,187	$ 6,696	$ 144,084
2010	$ 21,679	$ 4,586	$ 96,956	$ 22,508	$ 4,762	$ 100,663	$ -	$ -	$ -	$ -	$ -	$ -	$ 44,187	$ 9,348	$ 197,619
2011	$ 21,679	$ 5,887	$ 124,522	$ 22,508	$ 6,112	$ 129,283	$ -	$ -	$ -	$ -	$ -	$ -	$ 44,187	$ 11,999	$ 253,805
2012	$ 21,738	$ 7,191	$ 153,451	$ 22,570	$ 7,466	$ 159,318	$ -	$ -	$ -	$ -	$ -	$ -	$ 44,308	$ 14,657	$ 312,770
2013	$ 21,679	$ 8,492	$ 183,622	$ 22,508	$ 8,817	$ 190,643	$ -	$ -	$ -	$ -	$ -	$ -	$ 44,187	$ 17,309	$ 374,265
2014	$ 21,679	$ 9,793	$ 215,094	$ 22,508	$ 10,167	$ 223,318	$ -	$ -	$ -	$ -	$ -	$ -	$ 44,187	$ 19,960	$ 438,412
2015	$ 144,749	$ 13,846	$ 373,689	$ 150,479	$ 14,380	$ 388,177	$ 26,928	$ 602	$ 27,530	$ 134,649	$ 3,012	$ 137,661	$ 456,805	$ 31,840	$ 927,057
2016	$ 207,103	$ 25,793	$ 606,585	$ 215,316	$ 26,801	$ 630,294	$ 40,558	$ 2,931	$ 71,019	$ 202,805	$ 14,656	$ 355,121	$ 665,782	$ 70,181	$ 1,663,020
2017	$ 347,445	$ 42,451	$ 996,481	$ 333,890	$ 43,292	$ 1,007,476	$ 103,386	$ 7,262	$ 181,668	$ 316,112	$ 30,238	$ 701,472	$ 1,100,833	$ 123,244	$ 2,887,097
2018	$ 358,104	$ 63,941	$ 1,418,526	$ 342,860	$ 63,869	$ 1,414,205	$ 108,175	$ 13,754	$ 303,597	$ 324,728	$ 49,725	$ 1,075,925	$ 1,133,867	$ 191,289	$ 4,212,254
2019	$ 358,104	$ 85,428	$ 1,862,057	$ 342,860	$ 84,440	$ 1,841,506	$ 108,175	$ 20,244	$ 432,017	$ 324,728	$ 69,209	$ 1,469,862	$ 1,133,867	$ 259,321	$ 5,605,443
2020	$ 359,085	$ 106,968	$ 2,328,110	$ 343,800	$ 105,063	$ 2,290,369	$ 108,472	$ 26,751	$ 567,240	$ 325,618	$ 88,742	$ 1,884,221	$ 1,136,974	$ 327,524	$ 7,069,941
2021	$ 358,104	$ 128,459	$ 2,814,672	$ 342,860	$ 125,640	$ 2,758,870	$ 108,175	$ 33,243	$ 708,659	$ 324,728	$ 108,230	$ 2,317,179	$ 1,133,867	$ 395,572	$ 8,599,380
2022	$ 358,104	$ 149,945	$ 3,322,721	$ 342,860	$ 146,211	$ 3,247,941	$ 108,175	$ 39,734	$ 856,568	$ 324,728	$ 127,713	$ 2,769,620	$ 1,133,867	$ 463,604	$ 10,196,851
2023	$ 358,104	$ 171,478	$ 3,852,303	$ 342,861	$ 166,828	$ 3,757,630	$ 108,175	$ 46,238	$ 1,010,982	$ 324,728	$ 147,239	$ 3,241,587	$ 1,133,868	$ 531,783	$ 11,862,501
2024	$ 358,104	$ 192,964	$ 4,403,371	$ 342,861	$ 187,399	$ 4,287,889	$ 108,175	$ 52,729	$ 1,171,886	$ 324,728	$ 166,723	$ 3,733,038	$ 1,133,868	$ 599,815	$ 13,596,184
Total	$ 3,380,199	$ 1,023,172		$ 3,280,465	$ 1,007,424		$ 928,396	$ 243,490		$ 2,927,551	$ 805,488		$ 10,516,611	$ 3,079,573	

FirstEnergy Pennsylvania Electric Company
Principal and Carrying Charge Calculation

	Met-Ed Rate District				Penelec Rate District				Penn Power Rate District				West Penn Rate District				Total FE PA			
	Revenue Requirement				Revenue Requirement				Revenue Requirement				Revenue Requirement				Revenue Requirement			
	2006 $ 21,679.06				$ 22,507.97				$ -				$ -				$ 44,187.04			
	2014 $ 206,536.97				$ 214,728.04				$ 40,447.24				$ 202,250.56				$ 663,962.82			
	2016 $ 358,103.76				$ 342,860.49				$ 108,175.34				$ 324,727.90				$ 1,133,867.49			
			6%				6%				6%				6%				6%	
Year	Month	Principal	Interest	Cumulative Balance	Principal	Interest	Cumulative Balance		Principal	Interest	Cumulative Balance		Principal	Interest	Cumulative Balance		Principal	Interest	Cumulative Balance	
2007	Jan	$ 1,485	$ 7	$ 1,492	$ 1,542	$ 8	$ 1,549		$ -	$ -	$ -		$ -	$ -	$ -		$ 3,027	$ 15	$ 3,042	
	Feb	$ 1,663	$ 16	$ 3,171	$ 1,727	$ 16	$ 3,292		$ -	$ -	$ -		$ -	$ -	$ -		$ 3,390	$ 32	$ 6,463	
	Mar	$ 1,841	$ 25	$ 5,037	$ 1,912	$ 26	$ 5,230		$ -	$ -	$ -		$ -	$ -	$ -		$ 3,753	$ 51	$ 10,267	
	Apr	$ 1,782	$ 34	$ 6,853	$ 1,850	$ 35	$ 7,115		$ -	$ -	$ -		$ -	$ -	$ -		$ 3,632	$ 69	$ 13,968	
	May	$ 1,841	$ 43	$ 8,737	$ 1,912	$ 45	$ 9,071		$ -	$ -	$ -		$ -	$ -	$ -		$ 3,753	$ 88	$ 17,809	
	Jun	$ 1,782	$ 52	$ 10,571	$ 1,850	$ 54	$ 10,975		$ -	$ -	$ -		$ -	$ -	$ -		$ 3,632	$ 106	$ 21,546	
	Jul	$ 1,841	$ 61	$ 12,474	$ 1,912	$ 64	$ 12,950		$ -	$ -	$ -		$ -	$ -	$ -		$ 3,753	$ 125	$ 25,424	
	Aug	$ 1,841	$ 70	$ 14,385	$ 1,912	$ 73	$ 14,935		$ -	$ -	$ -		$ -	$ -	$ -		$ 3,753	$ 143	$ 29,320	
	Sept	$ 1,782	$ 79	$ 16,246	$ 1,850	$ 82	$ 16,867		$ -	$ -	$ -		$ -	$ -	$ -		$ 3,632	$ 162	$ 33,114	
	Oct	$ 1,841	$ 89	$ 18,176	$ 1,912	$ 92	$ 18,871		$ -	$ -	$ -		$ -	$ -	$ -		$ 3,753	$ 180	$ 37,047	
	Nov	$ 1,782	$ 97	$ 20,055	$ 1,850	$ 101	$ 20,822		$ -	$ -	$ -		$ -	$ -	$ -		$ 3,632	$ 199	$ 40,877	
	Dec	$ 1,841	$ 107	$ 22,003	$ 1,912	$ 111	$ 22,844		$ -	$ -	$ -		$ -	$ -	$ -		$ 3,753	$ 217	$ 44,847	
2008	Jan	$ 1,841	$ 116	$ 23,960	$ 1,912	$ 120	$ 24,876		$ -	$ -	$ -		$ -	$ -	$ -		$ 3,753	$ 236	$ 48,836	
	Feb	$ 1,722	$ 124	$ 25,807	$ 1,788	$ 129	$ 26,794		$ -	$ -	$ -		$ -	$ -	$ -		$ 3,511	$ 254	$ 52,601	
	Mar	$ 1,841	$ 134	$ 27,782	$ 1,912	$ 139	$ 28,844		$ -	$ -	$ -		$ -	$ -	$ -		$ 3,753	$ 272	$ 56,626	
	Apr	$ 1,782	$ 143	$ 29,706	$ 1,850	$ 148	$ 30,842		$ -	$ -	$ -		$ -	$ -	$ -		$ 3,632	$ 291	$ 60,548	
	May	$ 1,841	$ 152	$ 31,699	$ 1,912	$ 158	$ 32,911		$ -	$ -	$ -		$ -	$ -	$ -		$ 3,753	$ 309	$ 64,611	
	Jun	$ 1,782	$ 161	$ 33,642	$ 1,850	$ 167	$ 34,928		$ -	$ -	$ -		$ -	$ -	$ -		$ 3,632	$ 327	$ 68,570	
	Jul	$ 1,841	$ 170	$ 35,653	$ 1,912	$ 176	$ 37,016		$ -	$ -	$ -		$ -	$ -	$ -		$ 3,753	$ 346	$ 72,669	
	Aug	$ 1,841	$ 179	$ 37,673	$ 1,912	$ 186	$ 39,114		$ -	$ -	$ -		$ -	$ -	$ -		$ 3,753	$ 365	$ 76,787	
	Sept	$ 1,782	$ 188	$ 39,643	$ 1,850	$ 195	$ 41,159		$ -	$ -	$ -		$ -	$ -	$ -		$ 3,632	$ 383	$ 80,802	
	Oct	$ 1,841	$ 197	$ 41,681	$ 1,912	$ 205	$ 43,275		$ -	$ -	$ -		$ -	$ -	$ -		$ 3,753	$ 402	$ 84,957	
	Nov	$ 1,782	$ 206	$ 43,669	$ 1,850	$ 214	$ 45,339		$ -	$ -	$ -		$ -	$ -	$ -		$ 3,632	$ 420	$ 89,008	
	Dec	$ 1,841	$ 215	$ 45,726	$ 1,912	$ 224	$ 47,474		$ -	$ -	$ -		$ -	$ -	$ -		$ 3,753	$ 439	$ 93,200	
2009	Jan	$ 1,841	$ 225	$ 47,792	$ 1,912	$ 233	$ 49,619		$ -	$ -	$ -		$ -	$ -	$ -		$ 3,753	$ 458	$ 97,411	
	Feb	$ 1,663	$ 233	$ 49,688	$ 1,727	$ 242	$ 51,587		$ -	$ -	$ -		$ -	$ -	$ -		$ 3,390	$ 475	$ 101,275	
	Mar	$ 1,841	$ 242	$ 51,771	$ 1,912	$ 251	$ 53,750		$ -	$ -	$ -		$ -	$ -	$ -		$ 3,753	$ 493	$ 105,521	
	Apr	$ 1,782	$ 251	$ 53,804	$ 1,850	$ 261	$ 55,861		$ -	$ -	$ -		$ -	$ -	$ -		$ 3,632	$ 511	$ 109,664	
	May	$ 1,841	$ 260	$ 55,905	$ 1,912	$ 270	$ 58,043		$ -	$ -	$ -		$ -	$ -	$ -		$ 3,753	$ 530	$ 113,947	
	Jun	$ 1,782	$ 269	$ 57,956	$ 1,850	$ 279	$ 60,172		$ -	$ -	$ -		$ -	$ -	$ -		$ 3,632	$ 548	$ 118,128	
	Jul	$ 1,841	$ 278	$ 60,075	$ 1,912	$ 289	$ 62,372		$ -	$ -	$ -		$ -	$ -	$ -		$ 3,753	$ 567	$ 122,448	
	Aug	$ 1,841	$ 287	$ 62,204	$ 1,912	$ 298	$ 64,583		$ -	$ -	$ -		$ -	$ -	$ -		$ 3,753	$ 586	$ 126,786	
	Sept	$ 1,782	$ 296	$ 64,282	$ 1,850	$ 308	$ 66,740		$ -	$ -	$ -		$ -	$ -	$ -		$ 3,632	$ 604	$ 131,022	
	Oct	$ 1,841	$ 306	$ 66,429	$ 1,912	$ 317	$ 68,969		$ -	$ -	$ -		$ -	$ -	$ -		$ 3,753	$ 623	$ 135,398	
	Nov	$ 1,782	$ 315	$ 68,526	$ 1,850	$ 327	$ 71,146		$ -	$ -	$ -		$ -	$ -	$ -		$ 3,632	$ 641	$ 139,671	
	Dec	$ 1,841	$ 324	$ 70,690	$ 1,912	$ 336	$ 73,393		$ -	$ -	$ -		$ -	$ -	$ -		$ 3,753	$ 660	$ 144,084	
2010	Jan	$ 1,841	$ 333	$ 72,865	$ 1,912	$ 346	$ 75,651		$ -	$ -	$ -		$ -	$ -	$ -		$ 3,753	$ 679	$ 148,515	
	Feb	$ 1,663	$ 341	$ 74,869	$ 1,727	$ 354	$ 77,732		$ -	$ -	$ -		$ -	$ -	$ -		$ 3,390	$ 695	$ 152,600	
	Mar	$ 1,841	$ 350	$ 77,061	$ 1,912	$ 364	$ 80,007		$ -	$ -	$ -		$ -	$ -	$ -		$ 3,753	$ 714	$ 157,067	
	Apr	$ 1,782	$ 359	$ 79,202	$ 1,850	$ 373	$ 82,230		$ -	$ -	$ -		$ -	$ -	$ -		$ 3,632	$ 732	$ 161,432	
	May	$ 1,841	$ 369	$ 81,412	$ 1,912	$ 383	$ 84,524		$ -	$ -	$ -		$ -	$ -	$ -		$ 3,753	$ 751	$ 165,936	
	Jun	$ 1,782	$ 377	$ 83,571	$ 1,850	$ 392	$ 86,766		$ -	$ -	$ -		$ -	$ -	$ -		$ 3,632	$ 769	$ 170,337	
	Jul	$ 1,841	$ 387	$ 85,799	$ 1,912	$ 401	$ 89,079		$ -	$ -	$ -		$ -	$ -	$ -		$ 3,753	$ 788	$ 174,878	
	Aug	$ 1,841	$ 396	$ 88,036	$ 1,912	$ 411	$ 91,402		$ -	$ -	$ -		$ -	$ -	$ -		$ 3,753	$ 807	$ 179,437	
	Sept	$ 1,782	$ 405	$ 90,222	$ 1,850	$ 420	$ 93,672		$ -	$ -	$ -		$ -	$ -	$ -		$ 3,632	$ 825	$ 183,894	
	Oct	$ 1,841	$ 414	$ 92,478	$ 1,912	$ 430	$ 96,014		$ -	$ -	$ -		$ -	$ -	$ -		$ 3,753	$ 844	$ 188,491	
	Nov	$ 1,782	$ 423	$ 94,682	$ 1,850	$ 439	$ 98,303		$ -	$ -	$ -		$ -	$ -	$ -		$ 3,632	$ 862	$ 192,985	
	Dec	$ 1,841	$ 432	$ 96,956	$ 1,912	$ 449	$ 100,663		$ -	$ -	$ -		$ -	$ -	$ -		$ 3,753	$ 881	$ 197,618	
2011	Jan	$ 1,841	$ 441	$ 99,238	$ 1,912	$ 458	$ 103,033		$ -	$ -	$ -		$ -	$ -	$ -		$ 3,753	$ 899	$ 202,271	
	Feb	$ 1,663	$ 450	$ 101,351	$ 1,727	$ 467	$ 105,226		$ -	$ -	$ -		$ -	$ -	$ -		$ 3,390	$ 916	$ 206,577	
	Mar	$ 1,841	$ 459	$ 103,651	$ 1,912	$ 476	$ 107,614		$ -	$ -	$ -		$ -	$ -	$ -		$ 3,753	$ 935	$ 211,265	
	Apr	$ 1,782	$ 468	$ 105,901	$ 1,850	$ 486	$ 109,950		$ -	$ -	$ -		$ -	$ -	$ -		$ 3,632	$ 953	$ 215,850	
	May	$ 1,841	$ 477	$ 108,219	$ 1,912	$ 495	$ 112,357		$ -	$ -	$ -		$ -	$ -	$ -		$ 3,753	$ 972	$ 220,575	
	Jun	$ 1,782	$ 486	$ 110,486	$ 1,850	$ 504	$ 114,711		$ -	$ -	$ -		$ -	$ -	$ -		$ 3,632	$ 990	$ 225,197	
	Jul	$ 1,841	$ 495	$ 112,823	$ 1,912	$ 514	$ 117,137		$ -	$ -	$ -		$ -	$ -	$ -		$ 3,753	$ 1,009	$ 229,959	
	Aug	$ 1,841	$ 504	$ 115,168	$ 1,912	$ 524	$ 119,572		$ -	$ -	$ -		$ -	$ -	$ -		$ 3,753	$ 1,028	$ 234,740	
	Sept	$ 1,782	$ 513	$ 117,463	$ 1,850	$ 533	$ 121,955		$ -	$ -	$ -		$ -	$ -	$ -		$ 3,632	$ 1,046	$ 239,417	
	Oct	$ 1,841	$ 522	$ 119,827	$ 1,912	$ 542	$ 124,409		$ -	$ -	$ -		$ -	$ -	$ -		$ 3,753	$ 1,065	$ 244,235	
	Nov	$ 1,782	$ 531	$ 122,140	$ 1,850	$ 552	$ 126,810		$ -	$ -	$ -		$ -	$ -	$ -		$ 3,632	$ 1,083	$ 248,950	
	Dec	$ 1,841	$ 540	$ 124,522	$ 1,912	$ 561	$ 129,283		$ -	$ -	$ -		$ -	$ -	$ -		$ 3,753	$ 1,102	$ 253,804	
2012	Jan	$ 1,841	$ 550	$ 126,913	$ 1,912	$ 571	$ 131,765		$ -	$ -	$ -		$ -	$ -	$ -		$ 3,753	$ 1,120	$ 258,677	
	Feb	$ 1,722	$ 558	$ 129,193	$ 1,788	$ 580	$ 134,133		$ -	$ -	$ -		$ -	$ -	$ -		$ 3,511	$ 1,138	$ 263,326	
	Mar	$ 1,841	$ 568	$ 131,602	$ 1,912	$ 589	$ 136,634		$ -	$ -	$ -		$ -	$ -	$ -		$ 3,753	$ 1,157	$ 268,236	
	Apr	$ 1,782	$ 576	$ 133,960	$ 1,850	$ 598	$ 139,083		$ -	$ -	$ -		$ -	$ -	$ -		$ 3,632	$ 1,175	$ 273,043	
	May	$ 1,841	$ 586	$ 136,387	$ 1,912	$ 608	$ 141,602		$ -	$ -	$ -		$ -	$ -	$ -		$ 3,753	$ 1,194	$ 277,989	
	Jun	$ 1,782	$ 595	$ 138,764	$ 1,850	$ 617	$ 144,069		$ -	$ -	$ -		$ -	$ -	$ -		$ 3,632	$ 1,212	$ 282,833	
	Jul	$ 1,841	$ 604	$ 141,209	$ 1,912	$ 627	$ 146,608		$ -	$ -	$ -		$ -	$ -	$ -		$ 3,753	$ 1,231	$ 287,816	
	Aug	$ 1,841	$ 613	$ 143,663	$ 1,912	$ 636	$ 149,156		$ -	$ -	$ -		$ -	$ -	$ -		$ 3,753	$ 1,249	$ 292,818	
	Sept	$ 1,782	$ 622	$ 146,067	$ 1,850	$ 646	$ 151,652		$ -	$ -	$ -		$ -	$ -	$ -		$ 3,632	$ 1,268	$ 297,718	
	Oct	$ 1,841	$ 631	$ 148,539	$ 1,912	$ 655	$ 154,218		$ -	$ -	$ -		$ -	$ -	$ -		$ 3,753	$ 1,286	$ 302,757	
	Nov	$ 1,782	$ 640	$ 150,961	$ 1,850	$ 664	$ 156,733		$ -	$ -	$ -		$ -	$ -	$ -		$ 3,632	$ 1,304	$ 307,693	
	Dec	$ 1,841	$ 649	$ 153,451	$ 1,912	$ 674	$ 159,318		$ -	$ -	$ -		$ -	$ -	$ -		$ 3,753	$ 1,323	$ 312,769	
2013	Jan	$ 1,841	$ 658	$ 155,951	$ 1,912	$ 684	$ 161,914		$ -	$ -	$ -		$ -	$ -	$ -		$ 3,753	$ 1,342	$ 317,864	
	Feb	$ 1,663	$ 667	$ 158,281	$ 1,727	$ 692	$ 164,332		$ -	$ -	$ -		$ -	$ -	$ -		$ 3,390	$ 1,359	$ 322,612	
	Mar	$ 1,841	$ 676	$ 160,798	$ 1,912	$ 702	$ 166,946		$ -	$ -	$ -		$ -	$ -	$ -		$ 3,753	$ 1,378	$ 327,743	
	Apr	$ 1,782	$ 685	$ 163,264	$ 1,850	$ 711	$ 169,507		$ -	$ -	$ -		$ -	$ -	$ -		$ 3,632	$ 1,396	$ 332,771	
	May	$ 1,841	$ 694	$ 165,800	$ 1,912	$ 721	$ 172,139		$ -	$ -	$ -		$ -	$ -	$ -		$ 3,753	$ 1,415	$ 337,938	
	Jun	$ 1,782	$ 703	$ 168,284	$ 1,850	$ 730	$ 174,719		$ -	$ -	$ -		$ -	$ -	$ -		$ 3,632	$ 1,433	$ 343,003	
	Jul	$ 1,841	$ 712	$ 170,838	$ 1,912	$ 739	$ 177,370		$ -	$ -	$ -		$ -	$ -	$ -		$ 3,753	$ 1,452	$ 348,207	
	Aug	$ 1,841	$ 721	$ 173,400	$ 1,912	$ 749	$ 180,030		$ -	$ -	$ -		$ -	$ -	$ -		$ 3,753	$ 1,470	$ 353,430	
	Sept	$ 1,782	$ 730	$ 175,912	$ 1,850	$ 758	$ 182,639		$ -	$ -	$ -		$ -	$ -	$ -		$ 3,632	$ 1,488	$ 358,550	
	Oct	$ 1,841	$ 739	$ 178,493	$ 1,912	$ 768	$ 185,318		$ -	$ -	$ -		$ -	$ -	$ -		$ 3,753	$ 1,507	$ 363,811	
	Nov	$ 1,782	$ 748	$ 181,023	$ 1,850	$ 777	$ 187,945		$ -	$ -	$ -		$ -	$ -	$ -		$ 3,632	$ 1,525	$ 368,968	
	Dec	$ 1,841	$ 758	$ 183,622	$ 1,912	$ 787	$ 190,643		$ -	$ -	$ -		$ -	$ -	$ -		$ 3,753	$ 1,544	$ 374,265	
2014	Jan	$ 1,841	$ 767	$ 186,230	$ 1,912	$ 796	$ 193,351		$ -	$ -	$ -		$ -	$ -	$ -		$ 3,753	$ 1,563	$ 379,580	
	Feb	$ 1,663	$ 775	$ 188,668	$ 1,727	$ 805	$ 195,882		$ -	$ -	$ -		$ -	$ -	$ -		$ 3,390	$ 1,580	$ 384,550	
	Mar	$ 1,841	$ 784	$ 191,294	$ 1,912	$ 814	$ 198,608		$ -	$ -	$ -		$ -	$ -	$ -		$ 3,753	$ 1,599	$ 389,901	
	Apr	$ 1,782	$ 793	$ 193,869	$ 1,850	$ 824	$ 201,282		$ -	$ -	$ -		$ -	$ -	$ -		$ 3,632	$ 1,617	$ 395,150	
	May	$ 1,841	$ 802	$ 196,513	$ 1,912	$ 833	$ 204,026		$ -	$ -	$ -		$ -	$ -	$ -		$ 3,753	$ 1,636	$ 400,538	
	Jun	$ 1,782	$ 811	$ 199,106	$ 1,850	$ 842	$ 206,719		$ -	$ -	$ -		$ -	$ -	$ -		$ 3,632	$ 1,654	$ 405,824	
	Jul	$ 1,841	$ 821	$ 201,768	$ 1,912	$ 852	$ 209,482		$ -	$ -	$ -		$ -	$ -	$ -		$ 3,753	$ 1,672	$ 411,249	
	Aug	$ 1,841	$ 830	$ 204,439	$ 1,912	$ 861	$ 212,255		$ -	$ -	$ -		$ -	$ -	$ -		$ 3,753	$ 1,691	$ 416,693	
	Sept	$ 1,782	$ 839	$ 207,059	$ 1,850	$ 871	$ 214,976		$ -	$ -	$ -		$ -	$ -	$ -		$ 3,632	$ 1,709	$ 422,034	
	Oct	$ 1,841	$ 848	$ 209,748	$ 1,912	$ 880	$ 217,768		$ -	$ -	$ -		$ -	$ -	$ -		$ 3,753	$ 1,728	$ 427,515	
	Nov	$ 1,782	$ 857	$ 212,387	$ 1,850	$ 890	$ 220,508		$ -	$ -	$ -		$ -	$ -	$ -		$ 3,632	$ 1,746	$ 432,894	
	Dec	$ 1,841	$ 866	$ 215,094	$ 1,912	$ 899	$ 223,318		$ -	$ -	$ -		$ -	$ -	$ -		$ 3,753	$ 1,765	$ 438,412	

FirstEnergy Pennsylvania Electric Company
Principal and Carrying Charge Calculation

Year	Month	Principal	Interest	Cumulative Balance	Principal	Interest	Cumulative Balance	Principal	Interest	Cumulative Balance	Principal	Interest	Cumulative Balance	Principal	Interest	Cumulative Balance
2015	Jan	$ 1,841	$ 875	$ 217,810	$ 1,912	$ 909	$ 226,139	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,753	$ 1,784	$ 443,948
	Feb	$ 1,663	$ 884	$ 220,357	$ 1,727	$ 917	$ 228,782	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,390	$ 1,801	$ 449,139
	Mar	$ 1,841	$ 893	$ 223,091	$ 1,912	$ 927	$ 231,621	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,753	$ 1,820	$ 454,711
	Apr	$ 1,782	$ 902	$ 225,774	$ 1,850	$ 936	$ 234,407	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,632	$ 1,838	$ 460,181
	May	$ 16,529	$ 984	$ 243,287	$ 17,184	$ 1,022	$ 252,613	$ 3,214	$ 16	$ 3,230	$ 16,069	$ 80	$ 16,150	$ 52,995	$ 2,103	$ 515,279
	Jun	$ 16,976	$ 1,069	$ 261,332	$ 17,649	$ 1,110	$ 271,372	$ 3,324	$ 33	$ 6,587	$ 16,623	$ 163	$ 32,936	$ 54,572	$ 2,376	$ 572,226
	Jul	$ 17,542	$ 1,157	$ 280,030	$ 18,237	$ 1,201	$ 290,811	$ 3,435	$ 50	$ 10,072	$ 17,177	$ 249	$ 50,363	$ 56,391	$ 2,657	$ 631,275
	Aug	$ 17,542	$ 1,245	$ 298,816	$ 18,237	$ 1,293	$ 310,340	$ 3,435	$ 67	$ 13,574	$ 17,177	$ 335	$ 67,876	$ 56,391	$ 2,939	$ 690,606
	Sept	$ 16,976	$ 1,329	$ 317,121	$ 17,649	$ 1,381	$ 329,370	$ 3,324	$ 84	$ 16,982	$ 16,623	$ 418	$ 84,918	$ 54,572	$ 3,212	$ 748,391
	Oct	$ 17,542	$ 1,417	$ 336,080	$ 18,237	$ 1,472	$ 349,079	$ 3,435	$ 101	$ 20,518	$ 17,177	$ 504	$ 102,599	$ 56,391	$ 3,494	$ 808,276
	Nov	$ 16,976	$ 1,502	$ 354,558	$ 17,649	$ 1,560	$ 368,289	$ 3,324	$ 117	$ 23,960	$ 16,623	$ 587	$ 119,810	$ 54,572	$ 3,767	$ 866,616
	Dec	$ 17,542	$ 1,590	$ 373,689	$ 18,237	$ 1,651	$ 388,177	$ 3,435	$ 135	$ 27,530	$ 17,177	$ 673	$ 137,661	$ 56,391	$ 4,049	$ 927,056
2016	Jan	$ 17,542	$ 1,677	$ 392,908	$ 18,237	$ 1,743	$ 408,157	$ 3,435	$ 152	$ 31,117	$ 17,177	$ 759	$ 155,597	$ 56,391	$ 4,331	$ 987,779
	Feb	$ 16,410	$ 1,759	$ 411,077	$ 17,061	$ 1,828	$ 427,046	$ 3,214	$ 168	$ 34,499	$ 16,069	$ 839	$ 172,506	$ 52,753	$ 4,595	$ 1,045,127
	Mar	$ 17,542	$ 1,847	$ 430,466	$ 18,237	$ 1,919	$ 447,202	$ 3,435	$ 185	$ 38,119	$ 17,177	$ 925	$ 190,609	$ 56,391	$ 4,877	$ 1,106,395
	Apr	$ 16,976	$ 1,932	$ 449,374	$ 17,649	$ 2,007	$ 466,858	$ 3,324	$ 202	$ 41,645	$ 16,623	$ 1,008	$ 208,240	$ 54,572	$ 5,150	$ 1,166,117
	May	$ 17,542	$ 2,020	$ 468,935	$ 18,237	$ 2,099	$ 487,194	$ 3,435	$ 219	$ 45,299	$ 17,177	$ 1,094	$ 226,512	$ 56,391	$ 5,432	$ 1,227,940
	Jun	$ 16,976	$ 2,105	$ 488,015	$ 17,649	$ 2,187	$ 507,030	$ 3,324	$ 235	$ 48,859	$ 16,623	$ 1,177	$ 244,313	$ 54,572	$ 5,704	$ 1,288,216
	Jul	$ 17,542	$ 2,192	$ 507,749	$ 18,237	$ 2,278	$ 527,545	$ 3,435	$ 253	$ 52,547	$ 17,177	$ 1,263	$ 262,754	$ 56,391	$ 5,986	$ 1,350,594
	Aug	$ 17,542	$ 2,280	$ 527,570	$ 18,237	$ 2,369	$ 548,151	$ 3,435	$ 270	$ 56,252	$ 17,177	$ 1,349	$ 281,281	$ 56,391	$ 6,268	$ 1,413,254
	Sept	$ 16,976	$ 2,365	$ 546,911	$ 17,649	$ 2,457	$ 568,258	$ 3,324	$ 286	$ 59,863	$ 16,623	$ 1,432	$ 299,336	$ 54,572	$ 6,541	$ 1,474,367
	Oct	$ 17,542	$ 2,453	$ 566,905	$ 18,237	$ 2,549	$ 589,043	$ 3,435	$ 304	$ 63,602	$ 17,177	$ 1,518	$ 318,032	$ 56,391	$ 6,823	$ 1,537,582
	Nov	$ 16,976	$ 2,538	$ 586,418	$ 17,649	$ 2,637	$ 609,329	$ 3,324	$ 320	$ 67,247	$ 16,623	$ 1,601	$ 336,257	$ 54,572	$ 7,096	$ 1,599,250
	Dec	$ 17,542	$ 2,625	$ 606,585	$ 18,237	$ 2,728	$ 630,294	$ 3,435	$ 337	$ 71,019	$ 17,177	$ 1,687	$ 355,121	$ 56,391	$ 7,378	$ 1,663,020
2017	Jan	$ 19,620	$ 2,723	$ 628,928	$ 19,995	$ 2,828	$ 653,117	$ 4,364	$ 359	$ 75,742	$ 18,857	$ 1,782	$ 375,760	$ 62,835	$ 7,692	$ 1,733,546
	Feb	$ 27,482	$ 2,861	$ 659,271	$ 26,314	$ 2,960	$ 682,391	$ 8,301	$ 401	$ 84,444	$ 24,920	$ 1,906	$ 402,585	$ 87,018	$ 8,127	$ 1,828,691
	Mar	$ 30,427	$ 3,013	$ 692,711	$ 29,134	$ 3,105	$ 714,630	$ 9,191	$ 447	$ 94,082	$ 27,589	$ 2,044	$ 432,219	$ 96,341	$ 8,609	$ 1,933,641
	Apr	$ 29,445	$ 3,160	$ 725,316	$ 28,194	$ 3,246	$ 746,071	$ 8,894	$ 491	$ 103,467	$ 26,699	$ 2,178	$ 461,096	$ 93,233	$ 9,075	$ 2,035,949
	May	$ 30,427	$ 3,312	$ 759,055	$ 29,134	$ 3,392	$ 778,596	$ 9,191	$ 537	$ 113,195	$ 27,589	$ 2,316	$ 491,001	$ 96,341	$ 9,557	$ 2,141,847
	Jun	$ 29,446	$ 3,459	$ 791,960	$ 28,194	$ 3,533	$ 810,324	$ 8,894	$ 582	$ 122,671	$ 26,700	$ 2,449	$ 520,150	$ 93,234	$ 10,023	$ 2,245,104
	Jul	$ 30,427	$ 3,612	$ 825,999	$ 29,134	$ 3,679	$ 843,136	$ 9,191	$ 628	$ 132,489	$ 27,589	$ 2,587	$ 550,326	$ 96,341	$ 10,505	$ 2,351,950
	Aug	$ 30,427	$ 3,764	$ 860,189	$ 29,134	$ 3,824	$ 876,094	$ 9,191	$ 674	$ 142,353	$ 27,589	$ 2,725	$ 580,641	$ 96,341	$ 10,986	$ 2,459,277
	Sept	$ 29,446	$ 3,911	$ 893,546	$ 28,194	$ 3,965	$ 908,254	$ 8,894	$ 718	$ 151,966	$ 26,700	$ 2,858	$ 610,199	$ 93,234	$ 11,453	$ 2,563,964
	Oct	$ 30,427	$ 4,063	$ 928,036	$ 29,134	$ 4,111	$ 941,499	$ 9,191	$ 764	$ 161,920	$ 27,589	$ 2,996	$ 640,785	$ 96,341	$ 11,934	$ 2,672,239
	Nov	$ 29,446	$ 4,210	$ 961,692	$ 28,194	$ 4,252	$ 973,945	$ 8,894	$ 808	$ 171,623	$ 26,700	$ 3,130	$ 670,615	$ 93,234	$ 12,400	$ 2,777,874
	Dec	$ 30,427	$ 4,362	$ 996,481	$ 29,134	$ 4,398	$ 1,007,476	$ 9,191	$ 854	$ 181,668	$ 27,589	$ 3,268	$ 701,472	$ 96,341	$ 12,882	$ 2,887,097
2018	Jan	$ 30,414	$ 4,515	$ 1,031,410	$ 29,120	$ 4,543	$ 1,041,139	$ 9,187	$ 900	$ 191,756	$ 27,580	$ 3,406	$ 732,457	$ 96,301	$ 13,364	$ 2,996,762
	Feb	$ 27,471	$ 4,652	$ 1,063,533	$ 26,302	$ 4,675	$ 1,072,115	$ 8,298	$ 942	$ 200,996	$ 24,911	$ 3,530	$ 760,898	$ 86,982	$ 13,799	$ 3,097,542
	Mar	$ 30,414	$ 4,804	$ 1,098,751	$ 29,120	$ 4,820	$ 1,106,055	$ 9,187	$ 988	$ 211,171	$ 27,580	$ 3,668	$ 792,146	$ 96,301	$ 14,280	$ 3,208,123
	Apr	$ 29,433	$ 4,951	$ 1,133,135	$ 28,180	$ 4,961	$ 1,139,197	$ 8,891	$ 1,032	$ 221,095	$ 26,690	$ 3,802	$ 822,638	$ 93,195	$ 14,746	$ 3,316,063
	May	$ 30,414	$ 5,103	$ 1,168,653	$ 29,120	$ 5,107	$ 1,173,423	$ 9,187	$ 1,078	$ 231,360	$ 27,580	$ 3,940	$ 854,157	$ 96,301	$ 15,228	$ 3,427,592
	Jun	$ 29,433	$ 5,250	$ 1,203,336	$ 28,180	$ 5,248	$ 1,206,851	$ 8,891	$ 1,123	$ 241,374	$ 26,690	$ 4,073	$ 884,920	$ 93,195	$ 15,694	$ 3,536,480
	Jul	$ 30,414	$ 5,402	$ 1,239,153	$ 29,120	$ 5,393	$ 1,241,364	$ 9,187	$ 1,169	$ 251,730	$ 27,580	$ 4,211	$ 916,710	$ 96,301	$ 16,175	$ 3,648,956
	Aug	$ 30,414	$ 5,555	$ 1,275,122	$ 29,120	$ 5,539	$ 1,276,022	$ 9,187	$ 1,214	$ 262,132	$ 27,580	$ 4,349	$ 948,639	$ 96,301	$ 16,657	$ 3,761,914
	Sept	$ 29,433	$ 5,702	$ 1,310,257	$ 28,180	$ 5,680	$ 1,309,882	$ 8,891	$ 1,259	$ 272,282	$ 26,690	$ 4,482	$ 979,811	$ 93,195	$ 17,123	$ 3,872,231
	Oct	$ 30,414	$ 5,854	$ 1,346,525	$ 29,120	$ 5,825	$ 1,344,827	$ 9,187	$ 1,305	$ 282,774	$ 27,580	$ 4,620	$ 1,012,011	$ 96,301	$ 17,604	$ 3,986,136
	Nov	$ 29,433	$ 6,001	$ 1,381,959	$ 28,180	$ 5,966	$ 1,378,974	$ 8,891	$ 1,349	$ 293,015	$ 26,690	$ 4,754	$ 1,043,454	$ 93,195	$ 18,070	$ 4,097,401
	Dec	$ 30,414	$ 6,153	$ 1,418,526	$ 29,120	$ 6,112	$ 1,414,205	$ 9,187	$ 1,395	$ 303,597	$ 27,580	$ 4,891	$ 1,075,925	$ 96,301	$ 18,552	$ 4,212,253
2019	Jan	$ 30,414	$ 6,305	$ 1,455,245	$ 29,120	$ 6,257	$ 1,449,582	$ 9,187	$ 1,441	$ 314,226	$ 27,580	$ 5,029	$ 1,108,534	$ 96,301	$ 19,033	$ 4,327,587
	Feb	$ 27,471	$ 6,442	$ 1,489,159	$ 26,302	$ 6,389	$ 1,482,273	$ 8,298	$ 1,483	$ 324,007	$ 24,911	$ 5,154	$ 1,138,599	$ 86,982	$ 19,468	$ 4,434,037
	Mar	$ 30,414	$ 6,594	$ 1,526,167	$ 29,120	$ 6,535	$ 1,517,927	$ 9,187	$ 1,529	$ 334,723	$ 27,580	$ 5,292	$ 1,171,470	$ 96,301	$ 19,949	$ 4,550,287
	Apr	$ 29,433	$ 6,742	$ 1,562,342	$ 28,180	$ 6,675	$ 1,552,783	$ 8,891	$ 1,573	$ 345,187	$ 26,690	$ 5,425	$ 1,203,585	$ 93,195	$ 20,415	$ 4,663,897
	May	$ 30,414	$ 6,894	$ 1,599,650	$ 29,120	$ 6,821	$ 1,588,724	$ 9,187	$ 1,619	$ 355,994	$ 27,580	$ 5,563	$ 1,236,728	$ 96,301	$ 20,897	$ 4,781,095
	Jun	$ 29,433	$ 7,041	$ 1,636,124	$ 28,180	$ 6,962	$ 1,623,866	$ 8,891	$ 1,663	$ 366,548	$ 26,690	$ 5,697	$ 1,269,115	$ 93,195	$ 21,363	$ 4,895,653
	Jul	$ 30,414	$ 7,193	$ 1,673,732	$ 29,120	$ 7,108	$ 1,660,093	$ 9,187	$ 1,709	$ 377,445	$ 27,580	$ 5,835	$ 1,302,529	$ 96,301	$ 21,844	$ 5,013,798
	Aug	$ 30,414	$ 7,345	$ 1,711,491	$ 29,120	$ 7,253	$ 1,696,466	$ 9,187	$ 1,755	$ 388,388	$ 27,580	$ 5,972	$ 1,336,081	$ 96,301	$ 22,326	$ 5,132,425
	Sept	$ 29,433	$ 7,492	$ 1,748,416	$ 28,180	$ 7,394	$ 1,732,040	$ 8,891	$ 1,800	$ 399,079	$ 26,690	$ 6,106	$ 1,368,877	$ 93,195	$ 22,792	$ 5,248,412
	Oct	$ 30,414	$ 7,644	$ 1,786,475	$ 29,120	$ 7,540	$ 1,768,699	$ 9,187	$ 1,846	$ 410,112	$ 27,580	$ 6,244	$ 1,402,700	$ 96,301	$ 23,273	$ 5,367,986
	Nov	$ 29,433	$ 7,791	$ 1,823,699	$ 28,180	$ 7,681	$ 1,804,560	$ 8,891	$ 1,890	$ 420,894	$ 26,690	$ 6,377	$ 1,435,767	$ 93,195	$ 23,739	$ 5,484,920
	Dec	$ 30,414	$ 7,944	$ 1,862,057	$ 29,120	$ 7,826	$ 1,841,506	$ 9,187	$ 1,936	$ 432,017	$ 27,580	$ 6,515	$ 1,469,862	$ 96,301	$ 24,221	$ 5,605,442
2020	Jan	$ 30,414	$ 8,096	$ 1,900,567	$ 29,120	$ 7,972	$ 1,878,597	$ 9,187	$ 1,982	$ 443,187	$ 27,580	$ 6,653	$ 1,504,095	$ 96,301	$ 24,702	$ 5,726,445
	Feb	$ 28,452	$ 8,238	$ 1,937,257	$ 27,241	$ 8,108	$ 1,913,946	$ 8,595	$ 2,025	$ 453,807	$ 25,800	$ 6,782	$ 1,536,677	$ 90,088	$ 25,153	$ 5,841,686
	Mar	$ 30,414	$ 8,390	$ 1,976,061	$ 29,120	$ 8,254	$ 1,951,319	$ 9,187	$ 2,071	$ 465,065	$ 27,580	$ 6,920	$ 1,571,177	$ 96,301	$ 25,634	$ 5,963,622
	Apr	$ 29,433	$ 8,537	$ 2,014,031	$ 28,180	$ 8,394	$ 1,987,894	$ 8,891	$ 2,115	$ 476,071	$ 26,690	$ 7,053	$ 1,604,920	$ 93,195	$ 26,100	$ 6,082,916
	May	$ 30,414	$ 8,689	$ 2,053,135	$ 29,120	$ 8,540	$ 2,025,554	$ 9,187	$ 2,161	$ 487,420	$ 27,580	$ 7,191	$ 1,639,691	$ 96,301	$ 26,582	$ 6,205,799
	Jun	$ 29,433	$ 8,836	$ 2,091,404	$ 28,180	$ 8,681	$ 2,062,415	$ 8,891	$ 2,206	$ 498,517	$ 26,690	$ 7,325	$ 1,673,705	$ 93,195	$ 27,048	$ 6,326,042
	Jul	$ 30,414	$ 8,988	$ 2,130,807	$ 29,120	$ 8,827	$ 2,100,361	$ 9,187	$ 2,252	$ 509,957	$ 27,580	$ 7,463	$ 1,708,748	$ 96,301	$ 27,529	$ 6,449,872
	Aug	$ 30,414	$ 9,140	$ 2,170,362	$ 29,120	$ 8,972	$ 2,138,453	$ 9,187	$ 2,298	$ 521,442	$ 27,580	$ 7,601	$ 1,743,928	$ 96,301	$ 28,011	$ 6,574,184
	Sept	$ 29,433	$ 9,288	$ 2,209,083	$ 28,180	$ 9,113	$ 2,175,746	$ 8,891	$ 2,342	$ 532,675	$ 26,690	$ 7,734	$ 1,778,352	$ 93,195	$ 28,477	$ 6,695,855
	Oct	$ 30,414	$ 9,440	$ 2,248,937	$ 29,120	$ 9,259	$ 2,214,125	$ 9,187	$ 2,388	$ 544,251	$ 27,580	$ 7,872	$ 1,813,803	$ 96,301	$ 28,958	$ 6,821,114
	Nov	$ 29,433	$ 9,587	$ 2,287,957	$ 28,180	$ 9,400	$ 2,251,705	$ 8,891	$ 2,433	$ 555,574	$ 26,690	$ 8,005	$ 1,848,498	$ 93,195	$ 29,424	$ 6,943,733
	Dec	$ 30,414	$ 9,739	$ 2,328,110	$ 29,120	$ 9,545	$ 2,290,369	$ 9,187	$ 2,478	$ 567,240	$ 27,580	$ 8,143	$ 1,884,221	$ 96,301	$ 29,906	$ 7,069,940
2021	Jan	$ 30,414	$ 9,891	$ 2,368,415	$ 29,120	$ 9,691	$ 2,329,180	$ 9,187	$ 2,524	$ 578,952	$ 27,580	$ 8,281	$ 1,920,082	$ 96,301	$ 30,387	$ 7,196,628
	Feb	$ 27,471	$ 10,028	$ 2,405,914	$ 26,302	$ 9,822	$ 2,365,304	$ 8,298	$ 2,566	$ 589,816	$ 24,911	$ 8,406	$ 1,953,398	$ 86,982	$ 30,822	$ 7,314,432
	Mar	$ 30,414	$ 10,180	$ 2,446,509	$ 29,120	$ 9,968	$ 2,404,391	$ 9,187	$ 2,612	$ 601,616	$ 27,580	$ 8,544	$ 1,989,521	$ 96,301	$ 31,304	$ 7,442,037
	Apr	$ 29,433	$ 10,328	$ 2,486,270	$ 28,180	$ 10,109	$ 2,442,680	$ 8,891	$ 2,656	$ 613,163	$ 26,690	$ 8,677	$ 2,024,888	$ 93,195	$ 31,770	$ 7,567,001
	May	$ 30,414	$ 10,480	$ 2,527,164	$ 29,120	$ 10,254	$ 2,482,054	$ 9,187	$ 2,702	$ 625,053	$ 27,580	$ 8,815	$ 2,061,283	$ 96,301	$ 32,251	$ 7,695,553
	Jun	$ 29,433	$ 10,627	$ 2,567,224	$ 28,180	$ 10,395	$ 2,520,630	$ 8,891	$ 2,747	$ 636,691	$ 26,690	$ 8,948	$ 2,096,921	$ 93,195	$ 32,717	$ 7,821,465
	Jul	$ 30,414	$ 10,779	$ 2,608,417	$ 29,120	$ 10,541	$ 2,560,290	$ 9,187	$ 2,793	$ 648,671	$ 27,580	$ 9,086	$ 2,133,587	$ 96,301	$ 33,199	$ 7,950,964
	Aug	$ 30,414	$ 10,931	$ 2,649,762	$ 29,120	$ 10,686	$ 2,600,096	$ 9,187	$ 2,839	$ 660,697	$ 27,580	$ 9,224	$ 2,170,391	$ 96,301	$ 33,680	$ 8,080,945
	Sept	$ 29,433	$ 11,078	$ 2,690,274	$ 28,180	$ 10,827	$ 2,639,104	$ 8,891	$ 2,883	$ 672,471	$ 26,690	$ 9,358	$ 2,206,438	$ 93,195	$ 34,146	$ 8,208,286
	Oct	$ 30,414	$ 11,230	$ 2,731,918	$ 29,120	$ 10,973	$ 2,679,196	$ 9,187	$ 2,929	$ 684,587	$ 27,580	$ 9,495	$ 2,243,514	$ 96,301	$ 34,628	$ 8,339,215
	Nov	$ 29,433	$ 11,377	$ 2,772,729	$ 28,180	$ 11,114	$ 2,718,490	$ 8,891	$ 2,973	$ 696,452	$ 26,690	$ 9,629	$ 2,279,832	$ 93,195	$ 35,094	$ 8,467,503
	Dec	$ 30,414	$ 11,529	$ 2,814,672	$ 29,120	$ 11,259	$ 2,758,870	$ 9,187	$ 3,019	$ 708,659	$ 27,580	$ 9,767	$ 2,317,179	$ 96,301	$ 35,575	$ 8,599,379
2022	Jan	$ 30,414	$ 11,682	$ 2,856,768	$ 29,120	$ 11,405	$ 2,799,394	$ 9,187	$ 3,065	$ 720,912	$ 27,580	$ 9,905	$ 2,354,663	$ 96,301	$ 36,057	$ 8,731,737
	Feb	$ 27,471	$ 11,819	$ 2,896,058	$ 26,302	$ 11,537	$ 2,837,232	$ 8,298	$ 3,107	$ 732,317	$ 24,911	$ 10,029	$ 2,389,603	$ 86,982	$ 36,491	$ 8,855,210
	Mar	$ 30,414	$ 11,971	$ 2,938,443	$ 29,120	$ 11,682	$ 2,878,034	$ 9,187	$ 3,153	$ 744,657	$ 27,580	$ 10,167	$ 2,427,350	$ 96,301	$ 36,973	$ 8,988,484
	Apr	$ 29,433	$ 12,118	$ 2,979,995	$ 28,180	$ 11,823	$ 2,918,037	$ 8,891	$ 3,197	$ 756,745	$ 26,690	$ 10,301	$ 2,464,341	$ 93,195	$ 37,439	$ 9,119,117
	May	$ 30,414	$ 12,270	$ 3,022,679	$ 29,120	$ 11,969	$ 2,959,126	$ 9,187	$ 3,243	$ 769,176	$ 27,580	$ 10,439	$ 2,502,359	$ 96,301	$ 37,920	$ 9,253,339
	Jun	$ 29,433	$ 12,417	$ 3,064,530	$ 28,180	$ 12,110	$ 2,999,416	$ 8,891	$ 3,288	$ 781,354	$ 26,690	$ 10,572	$ 2,539,621	$ 93,195	$ 38,386	$ 9,384,920
	Jul	$ 30,414	$ 12,569	$ 3,107,513	$ 29,120	$ 12,255	$ 3,040,790	$ 9,187	$ 3,334	$ 793,875	$ 27,580	$ 10,710	$ 2,577,910	$ 96,301	$ 38,868	$ 9,520,089
	Aug	$ 30,414	$ 12,721	$ 3,150,649	$ 29,120	$ 12,401	$ 3,082,311	$ 9,187	$ 3,379	$ 806,442	$ 27,580	$ 10,848	$ 2,616,338	$ 96,301	$ 39,349	$ 9,655,739
	Sept	$ 29,433	$ 12,869	$ 3,192,951	$ 28,180	$ 12,542	$ 3,123,033	$ 8,891	$ 3,424	$ 818,757	$ 26,690	$ 10,981	$ 2,654,009	$ 93,195	$ 39,815	$ 9,788,749
	Oct	$ 30,414	$ 13,021	$ 3,236,386	$ 29,120	$ 12,687	$ 3,164,840	$ 9,187	$ 3,470	$ 831,415	$ 27,580	$ 11,119	$ 2,692,708	$ 96,301	$ 40,297	$ 9,925,347
	Nov	$ 29,433	$ 13,168	$ 3,278,987	$ 28,180	$ 12,828	$ 3,205,848	$ 8,891	$ 3,514	$ 843,820	$ 26,690	$ 11,253	$ 2,730,650	$ 93,195	$ 40,763	$ 10,059,305
	Dec	$ 30,414	$ 13,320	$ 3,322,721	$ 29,120	$ 12,974	$ 3,247,941	$ 9,187	$ 3,560	$ 856,568	$ 27,580	$ 11,390	$ 2,769,620	$ 96,301	$ 41,244	$ 10,196,850
2023	Jan	$ 29,842	$ 13,469	$ 3,366,032	$ 28,572	$ 13,117	$ 3,289,630	$ 9,015	$ 3,605	$ 869,188	$ 27,061	$ 11,526	$ 2,808,207	$ 94,489	$ 41,717	$ 10,333,056
	Feb	$ 29,842	$ 13,618	$ 3,409,493	$ 28,572	$ 13,259	$ 3,331,461	$ 9,015	$ 3,650	$ 881,853	$ 27,061	$ 11,661	$ 2,846,928	$ 94,489	$ 42,189	$ 10,469,734
	Mar	$ 29,842	$ 13,768	$ 3,453,102	$ 28,572	$ 13,402	$ 3,373,435	$ 9,015	$ 3,695	$ 894,563	$ 27,061	$ 11,796	$ 2,885,785	$ 94,489	$ 42,662	$ 10,606,885
	Apr	$ 29,842	$ 13,917	$ 3,496,861	$ 28,572	$ 13,545	$ 3,415,552	$ 9,015	$ 3,741	$ 907,318	$ 27,061	$ 11,932	$ 2,924,778	$ 94,489	$ 43,134	$ 10,744,508
	May	$ 29,842	$ 14,066	$ 3,540,769	$ 28,572	$ 13,688	$ 3,457,811	$ 9,015	$ 3,786	$ 920,118	$ 27,061	$ 12,067	$ 2,963,905	$ 94,489	$ 43,607	$ 10,882,603
	Jun	$ 29,842	$ 14,215	$ 3,584,826	$ 28,572	$ 13,831	$ 3,500,214	$ 9,015	$ 3,831	$ 932,963	$ 27,061	$ 12,202	$ 3,003,168	$ 94,489	$ 44,079	$ 11,021,171
	Jul	$ 29,842	$ 14,364	$ 3,629,033	$ 28,572	$ 13,974	$ 3,542,759	$ 9,015	$ 3,876	$ 945,854	$ 27,061	$ 12,338	$ 3,042,567	$ 94,489	$ 44,551	$ 11,160,212
	Aug	$ 29,842	$ 14,514	$ 3,673,388	$ 28,572	$ 14,117	$ 3,585,448	$ 9,015	$ 3,921	$ 958,789	$ 27,061	$ 12,473	$ 3,082,100	$ 94,489	$ 45,024	$ 11,299,725
	Sept	$ 29,842	$ 14,663	$ 3,717,893	$ 28,572	$ 14,259	$ 3,628,279	$ 9,015	$ 3,966	$ 971,770	$ 27,061	$ 12,608	$ 3,121,769	$ 94,489	$ 45,496	$ 11,439,710
	Oct	$ 29,842	$ 14,812	$ 3,762,547	$ 28,572	$ 14,402	$ 3,671,253	$ 9,015	$ 4,011	$ 984,795	$ 27,061	$ 12,744	$ 3,161,573	$ 94,489	$ 45,969	$ 11,580,168
	Nov	$ 29,842	$ 14,961	$ 3,807,350	$ 28,572	$ 14,545	$ 3,714,370	$ 9,015	$ 4,056	$ 997,866	$ 27,061	$ 12,879	$ 3,201,513	$ 94,489	$ 46,441	$ 11,721,098
	Dec	$ 29,842	$ 15,110	$ 3,852,303	$ 28,572	$ 14,688	$ 3,757,630	$ 9,015	$ 4,101	$ 1,010,982	$ 27,061	$ 13,014	$ 3,241,587	$ 94,489	$ 46,914	$ 11,862,501
2024	Jan	$ 29,842	$ 15,260	$ 3,897,405	$ 28,572	$ 14,831	$ 3,801,032	$ 9,015	$ 4,146	$ 1,024,142	$ 27,061	$ 13,149	$ 3,281,798	$ 94,489	$ 47,386	$ 12,004,376
	Feb	$ 29,842	$ 15,409	$ 3,942,655	$ 28,572	$ 14,974	$ 3,844,578	$ 9,015	$ 4,191	$ 1,037,348	$ 27,061	$ 13,285	$ 3,322,143	$ 94,489	$ 47,859	$ 12,146,723
	Mar	$ 29,842	$ 15,558	$ 3,988,056	$ 28,572	$ 15,117	$ 3,888,266	$ 9,015	$ 4,236	$ 1,050,599	$ 27,061	$ 13,420	$ 3,362,624	$ 94,489	$ 48,331	$ 12,289,543
	Apr	$ 29,842	$ 15,707	$ 4,033,605	$ 28,572	$ 15,259	$ 3,932,097	$ 9,015	$ 4,281	$ 1,063,895	$ 27,061	$ 13,555	$ 3,403,240	$ 94,489	$ 48,804	$ 12,432,836
	May	$ 29,842	$ 15,857	$ 4,079,303	$ 28,572	$ 15,402	$ 3,976,071	$ 9,015	$ 4,326	$ 1,077,236	$ 27,061	$ 13,691	$ 3,443,991	$ 94,489	$ 49,276	$ 12,576,601
	Jun	$ 29,842	$ 16,006	$ 4,125,151	$ 28,572	$ 15,545	$ 4,020,188	$ 9,015	$ 4,372	$ 1,090,622	$ 27,061	$ 13,826	$ 3,484,877	$ 94,489	$ 49,748	$ 12,720,838
	Jul	$ 29,842	$ 16,155	$ 4,171,148	$ 28,572	$ 15,688	$ 4,064,448	$ 9,015	$ 4,417	$ 1,104,054	$ 27,061	$ 13,961	$ 3,525,899	$ 94,489	$ 50,221	$ 12,865,548
	Aug	$ 29,842	$ 16,304	$ 4,217,294	$ 28,572	$ 15,831	$ 4,108,850	$ 9,015	$ 4,462	$ 1,117,530	$ 27,061	$ 14,097	$ 3,567,057	$ 94,489	$ 50,693	$ 13,010,730
	Sept	$ 29,842	$ 16,453	$ 4,263,589	$ 28,572	$ 15,974	$ 4,153,396	$ 9,015	$ 4,507	$ 1,131,051	$ 27,061	$ 14,232	$ 3,608,349	$ 94,489	$ 51,166	$ 13,156,385
	Oct	$ 29,842	$ 16,603	$ 4,310,034	$ 28,572	$ 16,117	$ 4,198,084	$ 9,015	$ 4,552	$ 1,144,618	$ 27,061	$ 14,367	$ 3,649,777	$ 94,489	$ 51,638	$ 13,302,512
	Nov	$ 29,842	$ 16,752	$ 4,356,628	$ 28,572	$ 16,259	$ 4,242,915	$ 9,015	$ 4,597	$ 1,158,229	$ 27,061	$ 14,502	$ 3,691,340	$ 94,489	$ 52,111	$ 13,449,112
	Dec	$ 29,842	$ 16,901	$ 4,403,371	$ 28,572	$ 16,402	$ 4,287,889	$ 9,015	$ 4,642	$ 1,171,886	$ 27,061	$ 14,638	$ 3,733,038	$ 94,489	$ 52,583	$ 13,

FirstEnergy Pennsylvania Electric Company - Met-Ed Rate District
Illustrative Customer Refund Calculation

Rate Schedule	2023 Distribution Revenue Revenue	% of Total	Regulatory Liability with Interest	2025 Forecast Customers	Estimated January 2025 Credit/Customers
RS	$ 338,581,153	72.9%	$ (3,210,430)	523,906	$ (6.13)
GSV	552,076	0.1%	(5,235)	252	(20.78)
GS Small	17,123,985	3.7%	(162,370)	41,110	(3.95)
GS Medium	57,309,325	12.3%	(543,408)	27,227	(19.96)
MS	168,055	0.0%	(1,594)	55	(28.76)
OL	659,435	0.1%	(6,253)	788	(7.94)
GS Large	10,597,919	2.3%	(100,490)	404	(248.68)
GP	25,994,600	5.6%	(246,481)	588	(419.31)
TP	8,240,935	1.8%	(78,141)	33	(2,334.74)
SL	5,164,660	1.1%	(48,971)	610	(80.28)
	$ 464,392,142	100.0%	$ (4,403,371)		

FirstEnergy Pennsylvania Electric Company - Penelec Rate District
Illustrative Customer Refund Calculation

Rate Schedule	2023 Distribution Revenue Revenue	% of Total	Regulatory Liability with Interest	2025 Forecast Customers	Estimated January 2025 Credit/Customers
RS	$ 319,331,241	66.8%	$ (2,866,013)	496,082	$ (5.78)
GSV	971,427	0.2%	(8,719)	621	(14.03)
GSS	19,054,006	4.0%	(171,011)	52,872	(3.23)
GSM	74,134,906	15.5%	(665,364)	30,712	(21.66)
H	800,762	0.2%	(7,187)	141	(51.08)
OL	3,318,846	0.7%	(29,787)	1,941	(15.35)
GSL	19,215,449	4.0%	(172,460)	429	(401.95)
GP	20,632,626	4.3%	(185,179)	456	(405.88)
LP	12,938,154	2.7%	(116,121)	61	(1,908.42)
STLT	7,359,357	1.5%	(66,051)	713	(92.64)
	$ 477,756,775	100.0%	$ (4,287,889)		

FirstEnergy Pennsylvania Electic Company - Penn Power Rate District
Illustrative Customer Refund Calculation

Rate Schedule	2023 Distribution Revenue Revenue	% of Total	Regulatory Liability with Interest	2025 Forecast Customers	Estimated January 2025 Credit/Customers
RS	$ 89,998,435	74.7%	$ (874,992)	151,505	$ (5.78)
GSR	98,323	0.1%	(956)	76	(12.58)
GS	5,467,803	4.5%	(53,160)	11,544	(4.61)
GM	13,549,986	11.2%	(131,737)	8,811	(14.95)
GS Large	89,176	0.1%	(867)	89	(9.73)
PNP	559,356	0.5%	(5,438)	711	(7.65)
OL	3,824,141	3.2%	(37,179)	145	(256.78)
GP	3,846,737	3.2%	(37,399)	128	(291.11)
GT	2,127,552	1.8%	(20,685)	45	(455.14)
STLT	974,362	0.8%	(9,473)	82	(115.52)
	$ 120,535,870	100.0%	$ (1,171,886)		

FirstEnergy Pennsylvania Electric Company - West Penn Rate District
Illustrative Customer Refund Calculation

Rate Schedule	2023 Distribution Revenue Revenue	% of Total	Regulatory Liability with Interest	2025 Forecast Customers	Estimated January 2025 Credit/Customers
RS10	$ 295,081,189	71.1%	$ (2,652,330)	635,122	$ (4.18)
GS10	794,493	0.2%	(7,141)	619	(11.54)
GS20	15,163,590	3.7%	(136,298)	62,166	(2.19)
GP30	58,210,497	14.0%	(523,224)	37,255	(14.04)
GP35	21,291,198	5.1%	(191,375)	906	(211.19)
OL	4,248,888	1.0%	(38,191)	4,139	(9.23)
PP40	11,086,198	2.7%	(99,648)	195	(511.57)
PP44	37,981	0.0%	(341)	1	(244.09)
PP46	2,714,296	0.7%	(24,397)	3	(8,721.93)
PSU	882,114	0.2%	(7,929)	1	(5,669.05)
STLT	5,803,443	1.4%	(52,164)	571	$ (91.36)
	$ 415,313,889	100.0%	$ (3,733,038)		

FE PA Exhibit JMS-4
(No Public Version Available)

FE PA STATEMENT NO. 2
Wade Smith

FE PA Statement No. 2

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY

DOCKET NO. R-2024-3047068

Direct Testimony
of
Wade Smith

List of Topics Addressed

Operations Overview
Capital and Operations & Maintenance Expenditures

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DIRECT TESTIMONY
OF
WADE SMITH

I. INTRODUCTION AND PURPOSE

Q. Please state your name and business address.

A. My name is Wade Smith. My business address is 76 South Main Street, Akron, Ohio 44308.

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

A. I am employed by FirstEnergy Service Company ("FESC"), a subsidiary of FirstEnergy Corp. ("FirstEnergy"), as the President, FirstEnergy Utilities. In this capacity I report to FirstEnergy's Chief Executive Officer.

Q. What is your educational background?

A. I have a Bachelor of Science in Mechanical Engineering from Texas Tech University and a Master of Business Administration from Abilene Christian University. I also completed the Executive Program at the University of Virginia's Darden School of Business. My background and experience are more fully described in Appendix A.

Q. Please describe your role as President, FirstEnergy Utilities.

A. I oversee the FirstEnergy utility operations in Pennsylvania, Ohio, New Jersey, West Virginia, and Maryland, as well as FirstEnergy's transmission business. Leaders of each of the state utilities report to me and are responsible for operational and financial performance for their respective state operations.

Q. Does this organizational structure follow FirstEnergy's historical model?

A. No. This is a newly implemented leadership model that is more decentralized. The new alignment moves accountability and decision-making closer to our customers and where the work is done so that we can improve our customer experience. As it becomes more fully implemented, the new state president role will have much greater span of control and authority. This construct allows for a keen focus on investing in our regulated utilities, allowing for improvement to resiliency and reliability, as well as addressing unique needs of each jurisdiction.

Q. On whose behalf are you testifying in this proceeding?

A. I am testifying on behalf of FirstEnergy Pennsylvania Electric Company ("FE PA" or the "Company"). FE PA consists of the Met-Ed, Penelec, Penn Power, West Penn and Pennsylvania State University rate districts (individually a "Rate District" and in any combination the "Rate Districts").[1] The Rate Districts are further explained in the testimony of Joanne M. Savage, FE PA Statement No. 1.

Q. What is the purpose of your direct testimony?

A. The purpose of my testimony is to provide an overview of FE PA's operations, including its challenges and upcoming opportunities to address those. In doing so, I highlight how investment decisions are made for the Company and FE PA's forward-looking investment plan. I also speak to certain programs or operational changes that are being proposed to enhance reliability and customer service, and which impact FE PA's projected operations and maintenance ("O&M") reflected in this case.

[1] FE PA also has a sixth Rate District, the Waverly Rate District, which is not discussed directly in my testimony as it relates to FE PA's New York jurisdictional rates.

II. OPERATIONS OVERVIEW

Q. Given your relatively short tenure at FirstEnergy, please explain the approach you've taken to familiarizing yourself with its electric distribution companies' ("EDCs" or "utilities") operations.

A. Despite my having relatively recently joined the FirstEnergy family, I have spent substantial time in preparation for and since my arrival getting acquainted with our utilities, including their core features, the various challenges they face, what we are doing well, and - just as importantly - the opportunities to bring improvements to our system and the service we provide. In so doing, not only have I been carefully watching for opportunities to gain efficiencies in our operations, but also where increases in investment and expense levels may be needed.

In order to develop comprehensive strategies for our EDCs – including FE PA – I have not only leveraged the 35 years of industry experience I brought to FirstEnergy, but I have spent considerable time working with and learning from our operations teams, both at the operating company and corporate support levels. I have reviewed our past and current practices, including those related to emergency response, staffing, budgetary levels, capital investment focus areas, forestry programs, and more. I have spent particular energy exploring our reliability performance and the strategies implemented to this point, which has been critical to determining what has historically worked versus not so as to effectively inform the strategy and resources that our utilities require looking forward. All of this, of course, has been undertaken with a keen eye to the unique environments and factors affecting each utility.

Q. Please describe your vision and philosophy as it relates to the operation of FirstEnergy's operating companies.

A. Safety, customer focus, operational excellence and culture are key elements of operating a regulated utility company. There is nothing more important than the safety of our co-workers and the communities we serve. We have to approach each day with a mindset that everything we do, we will do safely.

We also must be focused on serving our customers well. We should be easy to do business with, which means we listen to our customers' needs and are responsive. It also means providing a safe, reliable, and affordable product, both today and in the future. Building the energy grid of the future for our customers is a key responsibility.

Along with safety and a customer focus, it is important to hold ourselves to a high standard of performance. When I think of operational excellence, it comes down to developing and executing a plan and striving to get better every day. Having a plan of execution provides the framework to ensure you do what you say you are going to do, which is important to build credibility and to demonstrate integrity.

Finally, culture is a key ingredient for a utility company. We strive to provide an inclusive environment where all of our co-workers can be fully engaged in solving challenges and serving our customers. Having the right culture helps us respond well when things do not go according to plan. It is also imperative that we are an active part of the communities where we work and live. In that light, we are working to ensure the makeup of our workforce reflects the communities we serve. Our values focused on diversity, equity and inclusion ("DEI") are core to building a strong culture. Having an inclusive culture is key to attracting and retaining the talent that we need.

Q. You mentioned a central focus on the core value of safety. Please explain FirstEnergy's approach in this realm.

A. Our goals are to provide a safe and healthy work environment; to maintain an accident-free, injury-free and illness-free workplace for employees, contractors and visitors; and to promote, support and maintain public safety at all times. To meet these goals, we dedicate ourselves to creating a world-class safety culture through the involvement and commitment of all employees. Achieving our goals for employee and public safety requires constant attention, continuous improvement, focused education and training, and disciplined adherence to health and safety rules, regulations and practices. These are commitments that all FirstEnergy's utilities and employees embrace as a vital part of our daily operations and culture.

Q. What is FirstEnergy at large and the Company in particular doing to meet these goals?

A. The Company has a number of programs to educate its employees, contractors, and the public. First, the Company's "Leading with Safety" ("LWS") concept is built into our safety program and provides our organization with the foundation to continually improve processes and increase awareness to identify hazards and to control exposures to thereby protect our employees. Eliminating life-changing events is at the forefront of the LWS concept. The Company studies near miss events as well as actual events to understand and identify root causes so that we can learn and implement procedures or take action to prevent life-changing events. The Company continues to enhance our contractor safety program and the prequalification process, incident reporting requirements, and safety observations programs to both educate and reinforce the Company's safety programs. Additionally, the

Company works to educate the public about electrical safety through programs such as "STOP.LOOK.LIVE" which focuses on educating first responders, at-risk contractors, and school age children on electrical safety.

Q. You mentioned that another guiding principle that informs your philosophy related to how FE PA provides service is the Company's focus on diversity, equity, and inclusion. Please elaborate.

A. From a hiring perspective, FirstEnergy has worked hard to be able to diversify its workforce to be more reflective of the communities in which we serve. In 2021, FirstEnergy boldly aspired to increase its racially- and ethnically-diverse workforce, both overall and in leadership, by 30% at or before the end of 2025. As of 2023, the overall racially/ethnically diverse workforce had increased to 10.9%, up from 10.4% in 2022, while our diverse leadership increased from 8.9% at year-end 2022 to 9.4% at year-end 2023. In 2023, 456 out of 1149 total new hires within the FirstEnergy family were diverse. In addition, FirstEnergy has partnered with an organization focused on employment for adults with disabilities to establish a neurodiversity employment program. Since the start of 2021, there are now 31 employees working on FirstEnergy projects as a result of this partnership. In fact, I'm proud to say that these types of efforts have led to FirstEnergy being recently named a "Top 50 Diversity Employer" by Minority Engineer magazine.[2]

In addition to focusing on DEI within the FirstEnergy culture, FirstEnergy remains committed to providing opportunities to small, women-owned, Historically Underutilized Business Zones, veteran-owned and service-disabled veteran-owned businesses. In 2023, FirstEnergy spent $616 million with diverse suppliers and implemented a corporate

[2] *Top 50 Companies and Top 20 Government Employers*, Minority Engineer, Winter 2023/2024, pp. 22.

supplier diversity compensable Key Performance Indicator. FE PA was also awarded the 2023 Done Deal award by the Women's Business Enterprise Center East ("WBEC-East") for spending $43.5 million dollars with women owned businesses certified by WBEC-East. Additionally, FE PA participates in the Diverse Supplier Development Program ("DSDP"). The DSDP program was launched in 2021 and continues to have a positive impact on the business community. The DSDP also provides opportunities for underrepresented groups within the FirstEnergy footprint using a three-pronged approach:

1. Enrollment – Giving companies identified by FirstEnergy the opportunity to grow their existing relationship and possibly be used as a supplier.
2. Support – Providing assistance to suppliers enrolled in the program through mentorship and training.
3. Investment – Investing in minority-owned funds that are willing and able to invest in diverse businesses across FE PA's service territory.

Finally, FirstEnergy and its employees are committed to strengthening the social and economic fabric of the communities where we live and work. Since 2016, the FirstEnergy Foundation, FE PA, and FirstEnergy employees have infused over $24 million dollars into the communities we serve in Pennsylvania.

Q. Please describe FE PA's service territory.

A. The Company provides service to nearly 2.1 million accounts across Pennsylvania, with the number of Pennsylvanians relying on quality service from FE PA being a much larger number. FE PA's territory covers 32,400 square miles and contains 64,384 distribution circuit miles. These customers are served by four Rate Districts (i.e., Met-Ed, Penelec, Penn Power, West Penn and PSU within West Penn) as shown in the map below:

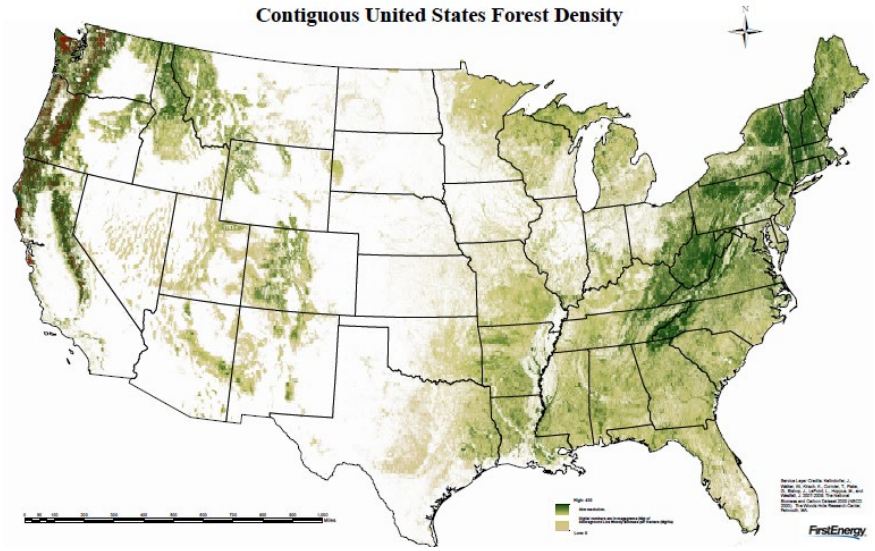
The Company's unique service territory is a combination of suburban, rural, and mountainous terrain, with customers within 55 of the 67 Pennsylvania counties. The six major load centers in the Company's service territory are near the cities of Altoona, Erie, Reading, State College, and York, along with a significant portion of the suburbs surrounding the Pittsburgh metropolitan area**.**

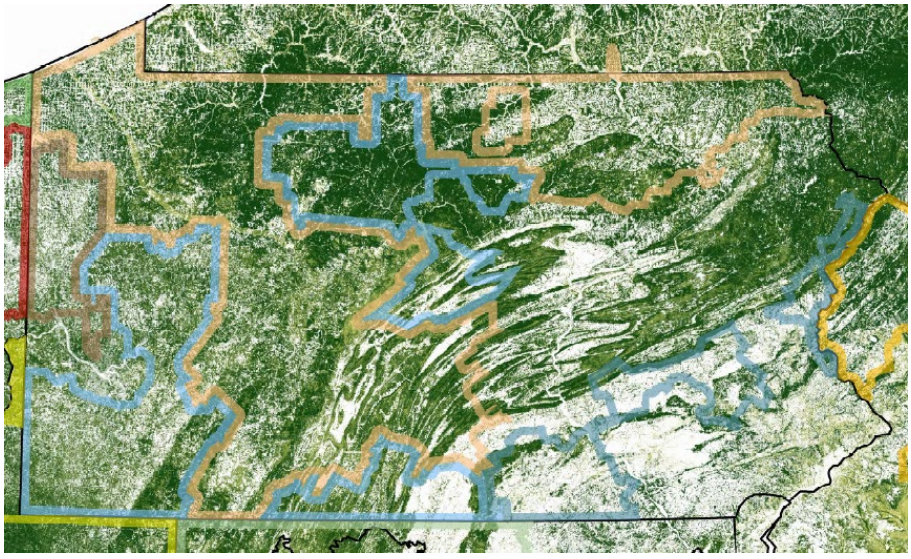
The Company operates and maintains 1,001 distribution substations, 3,206 distribution circuits, and 538 sub-transmission circuits. The distribution circuits have sixteen different primary voltages ranging from 2.4 kilovolt ("kV") to 34.5kV, and there are five different sub-transmission voltages ranging from 23kV to 69kV**.**

Q. You mentioned earlier that you were taking a particular focus with regard to each of FirstEnergy utility's unique environments and challenges. Please highlight these factors for FE PA as you see them.

A. One of the most obvious factors is that Pennsylvania has a higher density of trees compared to most of the United States. This feature, coupled with the mountainous terrain and the rural nature of the Company's territory, creates significant challenges for vegetation management. This requires a tailored vegetation management investment and operational strategy. In fact, approximately 60% of Pennsylvania is heavily forested, as shown in the Forest Density Maps below.

Forest Density Maps (US & FE PA Rate Districts)





Due in part to the high tree density across FE PA's footprint, off-corridor trees are the leading cause of vegetation-caused outages for FE PA. The Company experiences a direct correlation between areas of high tree density and risk from off-corridor tree outages. There are also other contributors that make the vegetation density in Pennsylvania particularly challenging for the Company. Foremost, a high proportion of FE PA's circuitry traverses rural, densely forested areas, causing more trees to be in range of the Company's electrical facilities. Weather events in recent years have also occurred with

increased frequency, causing ever more trees to impact our facilities. Higher tree density areas are actually more vulnerable to weather events too, where trees may be under or abnormally developed in highly congested growth areas. As such, I feel strongly that one key feature of FE PA's operations moving forward is that the territory's tree density necessitates a tailored strategy involving significant increases in vegetation management to bring greater resiliency and better reliability performance.

Q. Please discuss the reliability performance of the Company's distribution system.

A. The overall performance of the four Rate Districts had similar trends in the last five years. Generally speaking, the System Average Interruption Duration Index ("SAIDI") and Customer Average Interruption Duration Index ("CAIDI") have been negatively trending while the System Average Interruption Frequency Index ("SAIFI") has improved.

Q. To what do you attribute these trends?

A. SAIFI has improved by 19% since 2019, which I believe is the results of reduced line/equipment failure related outages and a reduced impact from tree-related outages given the Company's more recent capital improvements, including work conducted under the Company's two Long-term Infrastructure Improvement Plans[3] ("LTIIPs") and certain vegetation management practices and capital projects. However, FE PA's outage data reflects that equipment failures, trees and line failures are still the largest contributors to the Company's CAIDI and SAIDI performance.

[3] *Petition of Metropolitan Edison Company, West Penn Power Company, Pennsylvania Electric Company, and Pennsylvania Power Company for Approval of its Long-Term Infrastructure Improvement Plan*, Docket Nos. P-2019-3012618, P-2019-3012617, P-2019-3012615, and P-2019-3012614 (Orders entered January 16, 2020) ("LTIIP I"). *See also Petition of FirstEnergy Companies for Approval to Establish and Implement a Distribution System Improvement Charge*, Docket Nos. P-2015- 2508942, P-2015-2508936, P-2015-2508931, and P-2015-2508948 (Orders entered February 11, 2016) ("LTIIP II").

Q. Please highlight those capital improvements that have positively contributed to the Company's performance.

A. Between 2016 and 2019, the Company invested $343M in capital improvements through LTIIP I. This program allowed the Company to accelerate projects to replace obsolete or aging infrastructure, accelerate line rehabilitation work, and accelerate the modernization and automation of its distribution system in order to enhance system resiliency and reliability. The projects included in LTIIP I covered a broad spectrum of distribution-related equipment and facilities, with the major focus being line rehabilitation.

More recently, the Company received approval for its LTIIP II program, which began in 2020 and will be completed by the end of 2024. LTIIP II projects were designed to maintain and improve reliability of the distribution system and to minimize customer impact due to outages. LTIIP II projects focus on deploying electronic devices, increasing capacity, and implementing additional remote sectionalizing devices, which assist in detecting outages and can be utilized by our system operators. Between January 2020 and December 2023, the Company invested $549M in LTIIP II projects. The Company expects to invest an additional $137M in 2024 through the completion of LTIIP II.

Meanwhile, the Company continues investing in the distribution system through its baseline capital projects outside of its LTIIPs. These capital expenditures fall into several major categories:

1. Reliability capital expenditures includes work identified by the Company's Engineering Department to improve reliability in targeted areas of the system, which is based on not only Engineering's own analysis but also resulting from

suggested projects that are presented by Operations, the Distribution Control Center, and Forestry;

2. Condition-based expenditures includes work associated with engineering or construction field assessments, inspections and testing that indicates an increased potential for near-term equipment failure. Replacement is then planned before the equipment becomes non-functional;
3. Storm-related capital repairs and forced line and substation work includes installation of new plant to resolve equipment-related issues;
4. New capacity includes work identified by the Company's Distribution Planning Engineers necessary to accommodate known near-term customer needs and anticipate and prepare for long-term projected system growth; and
5. New business-related capital expenditures include investments to connect new residential, commercial, and industrial customers to the distribution system and include significant investments related to upgrading existing service connections for increased load.

Q. Why do you believe CAIDI and SAIDI have increased despite those capital improvements?

A. The capital improvements that have been the recent focus of our reliability improvement efforts have predominantly targeted hardening the distribution system, reducing outage exposure, as well as addressing other trouble spots on specific circuits. As a result, the number of customers affected during weather events has been reduced, resulting in improvement to SAIFI. The reduction of customers impacted by weather events means fewer events meet the threshold for a major event that would be excluded from the CAIDI

and SAIDI calculations. As a result, the Company has seen an uptick in minor weather days, which I understand are not excludable under current Commission standards.

III. CAPITAL AND OPERATIONS & MAINTENANCE EXPENDITURES

Q. Please briefly describe the Company's capital budgeting process.

A. The Company follows a rigorous standardized FirstEnergy capital budgeting process each year. Capital requests are submitted by the Company through this capital allocation process, which includes three rounds of presentations and a thorough review of each business unit's submitted individual programs or projects, with significant technical review and input from knowledgeable corporate and affiliated FirstEnergy utility experts regarding the most appropriate use of capital. The corporate technical review process helps to provide a common perspective across all FirstEnergy utilities. The annual capital prioritization process includes an initial target investment level based on historical levels of investment and commitments. Building from that starting point, the actual budget emerges through the iterative, structured, and standardized process of three rounds of review to address and meet reliability and other Company targets and objectives for the coming year.

Q. Please explain how the analysis is performed during this process.

A. Each year, all proposed capital projects are classified, prioritized, and sub-prioritized. Mandatory projects are given the highest priority, generally followed by reliability, condition, and value-added projects, in that order. Priority rankings are confirmed for each project by a cross-functional peer review team from across FirstEnergy, to ensure appropriate consistency among the FirstEnergy utilities, as indicated above. This review process ensures that: (i) the necessary engineering rigor and problem-solving approach, as

well as project justification, has occurred, (ii) the project scope and cost estimates have been thoroughly developed, and (iii) the anticipated benefits are accurately represented.

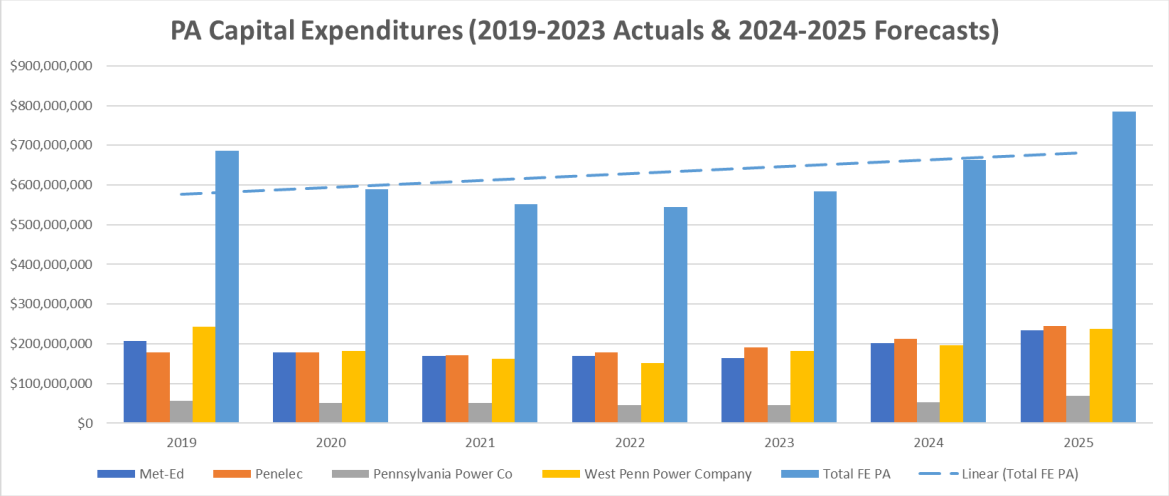
Q. Company witness Wang speaks to FirstEnergy's work to improve its balance sheet and its expected positive impact to FE PA in FE PA Statement No. 11. Do you agree, and how has that impacted the Company's capital planning process?

A. I absolutely agree. As a result of the work that has been done to improve FirstEnergy's overall balance sheet, FE PA will enjoy better access to the capital necessary to undertake extensive investments in its system which might not have otherwise been possible – at least not within the near-term period for which we are planning. These are incremental investments that we know are necessary for FE PA to not only maintain its system performance as it is today, but to bring the performance improvement our communities and stakeholders expect, while also ensuring the Company is poised to build the energy grid expansion we know is on the way.

Q. Please provide the Company's actual capital expenditures since 2019 and forecasted capital expenditures through 2025.

A. The Company's actual (2019-2023) and forecasted (2024-2025) capital expenditures are shown in Table 12. Total capital expenditures decreased between 2019 and 2022. In 2023, these expenditures increased slightly and are expected to steadily increase in 2024 and beyond due to the increased spend for LTIIP II and base capital projects. In 2025, FE PA projects placing approximately $474 million of distribution plant additions in service. This is not inclusive of the additional investment planned under the Company's anticipated LTIIP III program, which is expected to be filed in mid-2024 for construction beginning in 2025.

Table 12



Q. Are there any other programs contributing to the Company's projected increased capital expenditures?

A. Yes. Recently filed changes to increase the frequency of certain of the Company's Inspection & Maintenance ("I&M") programs are expected to result in increased capital expenditures.[4] In particular, beginning in 2025, the Company will transition its distribution overhead circuit and overhead transformer inspection and maintenance cycles from five-year cycles to two-year inspection cycles. This change in frequency is expected to result in an increased number of conditions or facilities identified for near-term repair or replacement, resulting in expenditures in 2025 of approximately $12M in the first year of the cycle, and approximately $29.5M in 2026. The significant increase in capital expenditures during the second year of the program is due to the additional conditions, repairs, or replacements anticipated to be identified in 2025 and addressed in 2026.

[4] *Revised Biennial Inspection, Maintenance, Repair and Replacement Plan for FirstEnergy Pennsylvania Electric Company for the period of January 1, 2025 – December 31, 2026*, Docket No. M-2009-2094773, filed February 28, 2024.

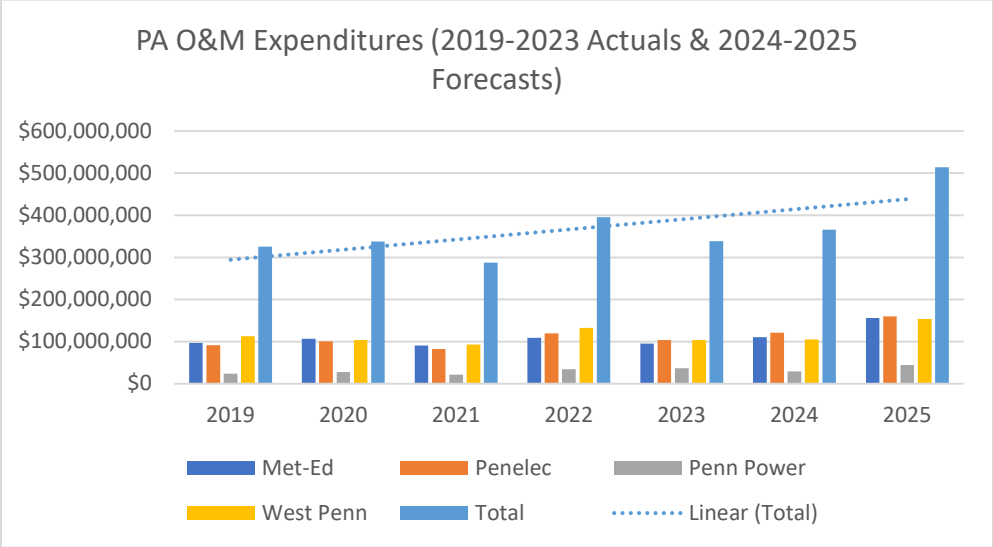
Q. Please generally describe the Company's O&M activities.

A. The Company's O&M expenses include the costs of day-to-day activities of operating and maintaining the electric system in accordance with the Company's plans and engineering practices. The Company develops its O&M budget based on the estimated costs of its annual I&M programs, identified O&M projects, and service restoration expenses. Generally, the starting point for the annual O&M budget is the prior year's budget with escalation adjustments that include but are not limited to gross wage increases for bargaining and non-bargaining employees and changes to headcount for expected staffing levels, attrition, and internal transfers. Additionally, the Company considers any new or changing technical or operational requirements or practices, like shifting from five-year to two-year inspection cycles, as well as complying with new Commission Orders or regulations.

Q. Please provide the Company's actual O&M expenditures since 2019 and forecasted through 2025.

A. The Company's actual O&M expenditures for the 2019-2023 period and the Company's projected O&M expenditures for 2024 and 2025 are shown in Table 13.

Table 13



Q. Please discuss the changes in the Company's O&M expenditures.

A. Expenditures typically increase over time due to labor wages, the largest contributor to O&M expenditures, making up approximately 66% of total expenditures. Wages typically increase 3% to 4% annually but may vary based on contractual agreements.

O&M costs increased beginning 2022 due to a change in FirstEnergy's accounting practices in 2021 which affected certain vegetation management practices, resulting in dollars moving from capital to O&M, as well as increased storm restoration costs, and other dedicated I&M initiatives. O&M expenditures are expected to increase going forward due to wage increases, additional labor for changes to the Company's I&M program, enhanced vegetation management protocols, and increased storm response and restoration costs.

Q. What additional O&M costs are associated with the I&M program changes you mentioned earlier?

A. The Company's transition of its distribution overhead circuit and overhead transformer inspections to two-year inspection cycles is expected to result in a corresponding increase in labor costs of approximately $6.5M in 2025 and $11.4M in 2026.

Q. Are there any other notable changes to O&M expense anticipated in your projections?

A. Yes. I want to highlight two other drivers that are impacting the Company's projected I&M expense, increased staffing levels in support of customer interconnections, as well as an expansion of FE PA's vegetation management program.

Q. Please describe the Company's current vegetation management program.

A. Vegetation management is critical to any utility's provision of safe and reliable service. FE PA's current vegetation management program requires maintenance on a cycle basis during which the Company performs vegetation management work along the distribution clearing zone. The distribution clearing zone is a corridor measured at fifteen feet on either side of the pole line or to the established large tree edge. Vertically, the corridor is measured to fifteen feet above the highest conductor attached to the pole or structure. The Company's goal is to obtain clearance for the entire cycle. However, if cycle clearance is not attainable, there must be twelve feet of clearance around the distribution conductors. The Company currently spends approximately $100 million per year on its vegetation management program in Pennsylvania.

Q. Do you believe this program is insufficient to address the Company's vegetation management needs?

A. To this point, the Company has believed its vegetation management programs to be appropriate for its needs. However, as mentioned earlier in my testimony, as FE PA has completed some significant investment efforts to focus on one of its primary outage causes – equipment failures - and seen positive results in reduction of such outages, the Company can more clearly see and differentiate the impact of other key outage drivers, which are presently tree-related outages. This being the case, it is clear that while the Company's efforts to increase its investment levels are working and should continue, FE PA must also explore new ways to reduce its tree-related outages.

Q. Please explain the Company's proposal to enhance its vegetation management program.

A. The Company proposes a ten-year enhanced vegetation management program which will focus on removing on- and off-corridor trees, removing overhang, and controlling brush in the distribution clearing zone in a more proactive manner beyond the current program in an effort to reduce tree caused outages, reduce outage restoration time, and reduce future maintenance costs. The enhanced program would encompass two full cycles to enhance vegetation maintenance beyond minimum regulatory commitments and would include the following:

Removal of priority trees: The Company will expand the scope of priority tree identification and removal.[5] Priority trees are now the leading cause of FE PA's outages

[5] Priority Tree are defined as trees located adjacent to the corridor that are dead, dying, diseased, declining, structurally defective, severely leaning, or significantly encroaching where the electric facilities are at risk of arcing or failing should the tree or portions of the tree: (i) fall near or into the facilities, or (ii) grow towards or into Company facilities.

and may pose a threat to electric facilities prior to the next scheduled maintenance. Currently, the Company removes priority trees that are identified in the field as an immediate threat to the safety of the public or the Company's facilities. The Company proposes to enhance the scope of work to include priority trees that are not classified as an immediate threat but that may still impact the distribution system prior to the next regularly scheduled maintenance, especially during major events.

Removal of on-corridor incompatible trees and brush: These activities will allow for the removal or control of vegetation that meets cycle clearance guidelines and is expected to lead to long-term, decreasing costs. Currently, on-corridor incompatible trees and brush are being pruned to meet cycle clearance only. The enhanced vegetation program will help the Company create and sustain a compatible, stable, and low growing plant community on the corridor, which will then compete with other plant species to limit the growth of additional incompatible tree species over time. This approach is intended to be consistent with and further enhance the Company's environmental stewardship initiatives while also serving as a long-term, cost-effective strategy for maintaining on corridor vegetation.

Removal of vegetation overhanging the corridor: This proposed initiative would allow for an increase in the removal of overhang, which is the Company's second highest cause of tree-related outages. Removing vegetation overhanging the corridor will promote contractor, employee, and public safety, and will improve reliability over time for all customers by decreasing limb-caused outages.

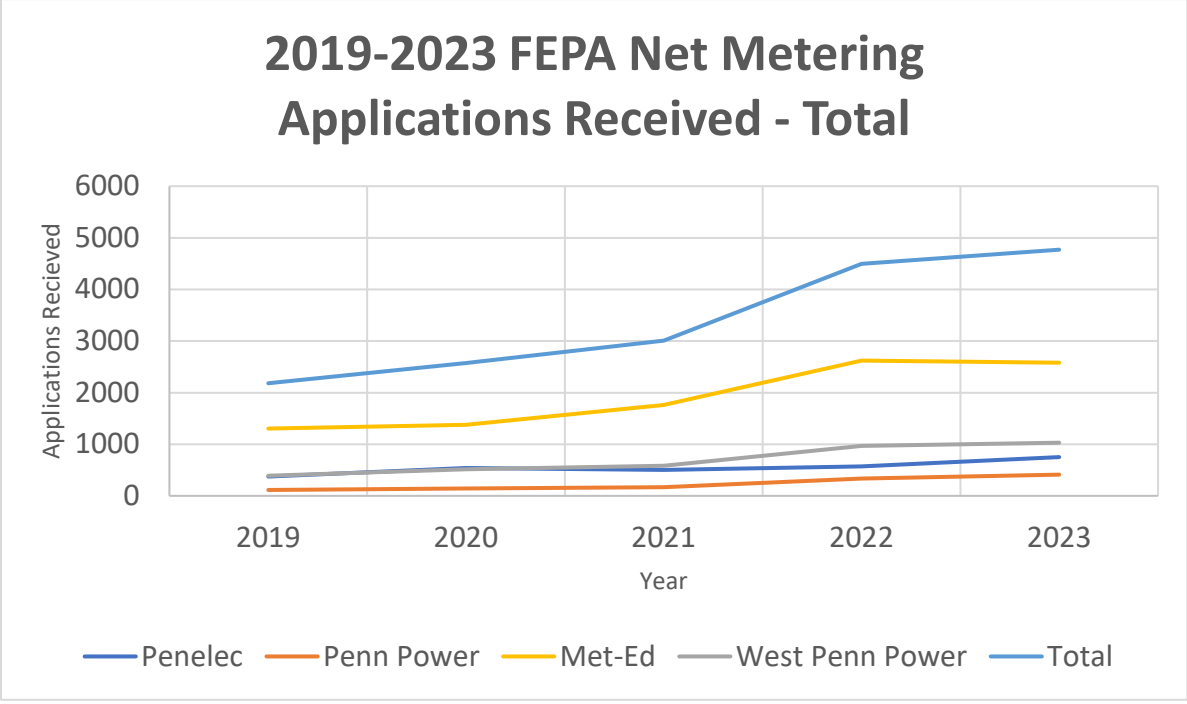
Widening: The Company will invest in the removal of trees along the corridor edge to establish a standard width for all Pennsylvania distribution circuits. This corridor

widening will help ensure the safety and reliability of the Pennsylvania distribution system and a more consistent application of standards across the Company's corridors. Focus on the corridor edge will also provide greater clearance of vegetation to overhead conductors and will reduce the overall tree population along the corridor.

Q. Please explain the necessity for the increase in staffing levels to support customer interconnections.

A. The Company recently established a dedicated interconnection group, where employees focus exclusively on processing distribution interconnection applications. Previously, these applications were processed entirely by a subset of the local engineering organization. However, for FE PA, the total number of applications received over the last five-year period alone has nearly doubled, as shown in Table 15 below:

Table 15



Base rates for the Company's staffing levels for such work were most recently set using projected 2017 expense levels, so these application increases have been well beyond what previous staffing levels could capably support. As such, in order to maintain required timelines on review of applications, significant overtime hours are currently required, and there have been several incidents where the Company has fallen short on reviewing applications within the required timelines.

Q. How does the Company plan to address the additional manhours required for the increase in applications of greater than 500kW projects?

A. The Company plans to continue increasing staffing to perform reviews of net metered applications and perform the necessary studies. In 2023, the Company increased the number of employees dedicated to these processes from six to seven full time employees. Additionally, five contract engineers were brought on to assist with processing applications. Based on the five-year increase in application volumes, and in particular, those requiring more complex engineering studies, the Company is currently hiring to increase staffing for this program by adding a total of 8 employees and 19 contractors in order to support more timely processing of applications and interconnection studies. The additional 8 employees are included in the cost of this rate case. However, the 19 contractors are planned to be direct charged to interconnection applicants and are not included for base rate recovery.

IV. CONCLUSION

Q. Does this conclude your direct testimony?

A. Yes.

Wade Smith

PROFESSIONAL EXPERIENCE

FirstEnergy Corp. – Akron, Ohio **2023 - present**
FirstEnergy is one of the nation's largest investor-owned electric systems, serving 6 million customers in the Midwest and Mid-Atlantic regions.

President FirstEnergy Utilities (2022 – 2023)
Oversees FirstEnergy's state and transmission businesses.

- Responsible for the operational and financial performance of FirstEnergy's utility operations in Pennsylvania, Ohio, New Jersey, West Virginia and Maryland.
- Manages the FirstEnergy stand-alone transmission companies.
- Leads corporate external affairs, as well as rates and regulatory affairs.

PUGET SOUND ENERGY – Bellevue, Washington **2022 - 2023**
PSE is the oldest and largest utility in the state of Washington, providing electric service to approximately 1.2 million customers and natural gas to more than 900 thousand customers.

Executive Vice President and Chief Operating Officer (2022 – 2023)
Responsible for all of PSE's operational areas, including natural gas and electric operations, safety and health, energy supply, fleet, stores and procurement.

- Responsible for PSE's resource planning functions, system planning functions, transmission services, and the implementation of programs to meet Washington's Clean Energy Transformation Act.
- Led PSE's generation and natural gas storage operations, generation and transmission development, and the energy supply merchant function. Oversaw Puget LNG, a subsidiary of Puget Energy.
- Managed electric and natural gas operations, major projects, engineering, and construction management. Directs corporate shared services, operations support, training and procedures, safety and quality.

PACIFIC GAS AND ELECTRIC COMPANY – Oakland, California **2021 - 2022**
PG&E provides natural gas and electric service to approximately 16 million people in northern and central California.

Senior Vice President Electric Operations, PG&E (2021 – 2022)
Led PG&E's electric operations and generation groups.

- Responsible for electric transmission and distribution operations, construction and maintenance.
- Led fossil and hydro generation, emergency preparedness and response efforts.

AMERICAN ELECTRIC POWER COMPANY, INC. - Columbus, Ohio **1989 - 2021**
AEP is one of the largest utilities in the USA, delivering electricity to more than 5 million customers in 11 states.

Senior Vice President Grid Development, AEP Transmission (2015 – 2021)
Led AEP Transmission's planning, engineering, project management, construction, and real-time operation teams.

- Executed AEP's $20+ billion transmission capital investment program. Invested more than $13 billion since 2015 to improve the energy grid for customers while simultaneously improving tools and processes to ensure success in future years. Developed equipment, construction and engineering services sourcing strategies as well strategic vendor alliances. Built customer focused team to enhance relationships with transmission interconnected customers.

- Analyzed and planned the 40 thousand mile transmission system to ensure compliance with NERC planning standards, to improve reliability and to increase efficiency for customers. Performed asset management functions to prioritize work targeted at revitalizing aging infrastructure and building the energy grid of the future. Managed R&D programs focused on new technologies.

- Oversaw the safe, reliable, and cost-effective real-time operation of AEP's transmission network. Interfaced with regional transmission operators at PJM, ERCOT, and SPP. Directed the development of policies, processes, procedures, and systems to ensure compliance with all applicable safety and reliability standards. Served as IOU Segment representative on ERCOT Board of Directors 2020 – 2021 and 2014 – 2017.

President & COO, AEP Texas (2010 – 2015)
Led two transmission and distribution wires companies serving more than one million customers in Texas.

- Profit and loss responsibility for two companies that employ approximately 1,600 employees, serve an area in south and west Texas covering 97 thousand square miles with nearly 38 thousand miles of distribution and 9 thousand miles of transmission lines. Annual revenue exceeding $1.4 billion.

- Established strategic direction by working with the AEP Texas senior management team to develop a five-year strategic plan. Refocused the organization with clear long-term objectives directed at growth, customer service and employee well-being. Created one-year action plans that align with long-term goals to drive accountability.

- Improved employee engagement and morale by frequently traveling to work locations for interactive discussions with employees. Relentlessly focused on safety, ensuring every employee is empowered to "Stop the Job." Utilized multiple communication channels to convey objectives and recognize achievements, resulting in a significant reduction in safety incidents, goal-beating performance, and the highest performing culture among AEP companies.

- Responsible for community, regulatory and state governmental affairs. Supported multi-year lobbying effort for laws and rules related to streamlined rate making. New rules allow for quicker return on distribution capital through annual filings and improved tax treatment. Testified before Texas Legislature.

Vice President, Transmission Engineering and Project Services, AEP Service Corporation (2008 – 2010)
Accountable for organization of 800 professionals responsible for deploying $900 million of capital annually.

- Led the engineering and project management team through a period of significant change as capital budgets ramped from $400 million to more than $900 million per year. Established a project management office to provide project and portfolio level reporting and analysis. Created key performance indicators to increase accountability.

- Developed standardized processes benchmarked against the Project Management Institute standards. Implemented a human performance program to identify and reduce engineering errors. Changed culture in engineering and project management resulting in enhanced designs that are easier to build and safer to operate.

Director, Gas Turbine and Joint Venture Operations, AEP Service Corporation (2004 – 2008)
Responsible for gas turbine and wind generating facilities operated by AEP and three jointly-owned coal-fired facilities.

- Provided direction for the 5,900 MW of gas-turbine based facilities operated or planned by AEP. Responsible for the integration of new generating assets into the AEP Fossil & Hydro organization. Led development of fleet wide training programs, staffing plans, operating philosophies, procedures and maintenance programs.

- Greatly improved the accuracy of forecast and oversight of the jointly owned facilities through the development of standard processes and analytical tools. Mended many long-standing relationship issues with joint owners. Member of the team that negotiated purchase of five gas-turbine based facilities with a total capacity of 3,480 MW.

Executive Director, IPP and Wind, AEP Service Corporation (2000 – 2004)
Senior manager responsible for 12 IPP and wind generation projects in the United States and Mexico.

- Profit and loss responsibility for a portfolio of power projects, including eight jointly-owned facilities, with over $2.2 billion in gross assets and $1.5 billion in project level debt that contributed more than $19 million of annual on-going earnings, despite trying economic times. AEP representative and board member for jointly owned companies. Key member of the negotiating team that realized a $105 million pre-tax gain on the sale of four IPP projects.

Director of Florida Operations and General Manager of Polk Power GP II, Inc., CSW Energy (1995 to 2000)
Managed partnerships that owned two power plants in central Florida. Responsible for P&L, operations and regulatory.

- Managed staff to ensure compliance with all project contracts and loans, perform accounting and financial reporting, prepare and administer annual budgets, develop long-term forecast, and provide timely project reports to partners. Coordinated due diligence and made presentations for $110 million of investment-grade non-recourse bonds. Negotiated key contracts including a dispute settlement and a long-term maintenance agreement.

Plant Manager, West Texas Utilities Company – Oak Creek Power Station (1994 to 1995)
Project Manager, West Texas Utilities Company – Business Ventures (1993 to 1994)
Plant Engineer, West Texas Utilities Company – (Coal and Gas Fired Facilities) (1989 to 1993)

EDUCATION

MIT, Cambridge, Massachusetts, Reactor Technology Course for Utility Executives - 2016
University of Virginia, Charlottesville, Virginia, The Executive Program – Darden School of Business - 2009
Abilene Christian University, Abilene, Texas, Master of Business Administration - 1997
Texas Tech University, Lubbock, Texas, Bachelor of Science in Mechanical Engineering – 1989

FE PA STATEMENT NO. 3
Patricia M. Larkin

FE PA Statement No. 3

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY

DOCKET NO. R-2024-3047068

Direct Testimony
of
Patricia Larkin

List of Topics Addressed

Revenue Requirement and Ratemaking Adjustments
Storm Reserve
COVID-19 Regulatory Asset
Uncollectible Accounts Expense
Reporting Required Under 2016 Rate Settlement

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DIRECT TESTIMONY
OF
PATRICIA LARKIN

I. INTRODUCTION AND PURPOSE

Q. Please state your name and business address.

A. My name is Patricia M. Larkin, and my business address is 2800 Pottsville Pike, Reading, Pennsylvania 19605.

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

A. I am employed by FirstEnergy Service Company ("FESC") as an Analyst - Rates and Regulatory Affairs - Pennsylvania. The Pennsylvania Rates Department provides regulatory support for FirstEnergy Corp.'s ("FirstEnergy") wholly-owned Pennsylvania electric distribution operating company, FirstEnergy Pennsylvania Electric Company ("FE PA"or "Company"). FE PA consists of the Met-Ed, Penelec, Penn Power, West Penn and PSU rate districts (individually a "Rate District" and in any combination the "Rate Districts").[1] I am responsible to the Director - Rates and Regulatory Affairs - Pennsylvania for the development, coordination, preparation and presentation of the Companies' accounting and financial data in the rate-related matters before the Pennsylvania Public Utility Commission ("PaPUC" or "Commission") and New York State Public Service Commission. I am also responsible for tariff interpretation, tariff filings, and the design and development of retail electric rates.

[1] FE PA also has a sixth Rate District, the Waverly Rate District, which is not discussed directly in my testimony as it relates to FE PA's New York jurisdictional rates.

Q. What is your educational background?

A. I have a Bachelor of Science degree in Accounting from DeSales University, and a Master of Business Administration degree from Alvernia University. I have over twenty years of experience with FirstEnergy. My educational background and work experience are more fully described in Appendix A to this statement.

Q. Have you ever testified before the Commission?

A. Yes, I have testified before the Commission in other rate-related matters, as shown in Appendix A to this statement.

Q. On whose behalf are you testifying in this proceeding?

A. I am testifying on behalf of FE PA.

Q. What is the purpose of your direct testimony?

A. The principal purpose of my testimony is to describe and support the components of FE PA and its Rate Districts' overall revenue requirements and certain pro forma ratemaking adjustments for the fully projected future test year ("FPFTY") ending December 31, 2025, the future test year ("FTY") ending December 31, 2024, and the historic test year ("HTY") ended December 31, 2023. For purposes of supporting the proposed increase in base rate distribution operating revenue under its proposed rates, FE PA is relying upon the data for the FPFTY. Within the discussion of the ratemaking adjustments, I will also address: (1) the proposed treatment of FE PA and its Rate Districts' deferred storm damage expenses, including the balance of the storm reserve accounts, and continuing regulatory treatment of ongoing storm damage costs through those storm reserve accounts, which have been maintained in accordance with the terms and conditions of the Rate Districts' Joint

Petitions for Partial Settlement of Rate Investigation ("2016 Settlement") at Docket Nos. R-2016-2537349, *et al*.; (2) the unbundling of FE PA and its Rate Districts' updated uncollectible accounts ("UA") expense recovered in rates; and (3) the proposed treatment of the incremental costs incurred by FE PA and its Rate Districts' related to the COVID-19 pandemic. Finally, I will separately discuss (1) the allocation of generation-related UA expense to customer classes and develop applicable rider rates to recover those expenses; and (2) the financial reports reflecting actual expenses and rate base additions for the twelve months ended December 31, 2017, as required by Paragraph 18 of the Terms and Condition section of the 2016 Settlement.

Q. Have you prepared any exhibits to accompany your testimony?

A. Yes, FE PA Exhibit Nos. PML-1 through PML-6 were prepared by me or under my supervision and are described in detail later in my testimony. Additionally, I am responsible for, or partially responsible for, the following data requirements contained in 52 Pa. Code § 53.53 to be filed in a major rate case: II-A-1 through II-A-2, II-B-1 through II-B-3; II-B-6 through II-C-2; II-D-2; II-D-6; II-D-10; II-D-14 through II-D-16; II-D-26 through II-D-27; V-A-1; V-A-4.

Q. Please identify those witnesses whose testimony relates to and supports your testimony.

A. Joanne M. Savage (FE PA Statement No. 1) supports the inclusion of the adjustment for the amortization of the Rate Districts' Verizon Complaint proceeding included in revenue requirement Adjustment IS-10 of FE PA Exhibit No. PML-1.

Wade Smith (FE PA Statement No. 2) supports (1) the budgeting process, which provided the starting point for determining the operating income and claimed rate base at

December 31 of the FTY and the FPFTY; (2) the additional enhanced vegetation management expense shown on revenue requirement Adjustment IS-5 of FE PA Exhibit No. PML-1; (3) additional capital and expense related to inspection and maintenance of overhead lines and transformers on a two-year cycle shown on Adjustments RB-1, RB-2 and IS-5 of FE PA Exhibit No. PML-1; and (4) the historic storm expenses used to develop the five-year average included in base rates shown on Adjustment IS-5, Supporting Schedule 1 of FE PA Exhibit No. PML-1.

Tracy M. Ashton (FE PA Statement No. 4) supports the adjustment for capitalized pension and other post-employment benefits ("OPEB") resulting from timing differences of changing methodologies included in revenue requirement Adjustment RB-9 of FE PA Exhibit No. PML-1 and the adjustment to reflect pension and OPEB actuarial gains and losses under the delayed recognition methodology in the revenue requirement, as shown on Adjustment IS-8 of FE PA Exhibit No. PML-1.

Gregory J. Gawlik (FE PA Statement No. 5) supports (1) the accumulated deferred income tax offset to rate base, as shown on revenue requirement Adjustment RB-8 of FE PA Exhibit No. PML-1; and (2) the income tax expenses in revenue requirements at pro forma present and proposed rates, as shown on Adjustments IS-12 and IS-13 of FE PA Exhibit No. PML-1.

Mark S. Kehl (FE PA Statement No. 6) supports (1) the pro forma levels of energy sales and normalized revenues utilized to determine the need for rate relief shown on revenue requirement Adjustment IS-2 of FE PA Exhibit No. PML-1; (2) supports changes to tariff administrative fees, as shown on revenue requirement Adjustment IS-3 of FE PA Exhibit No. PML-1; (3) rolling existing riders into base rates, including the State Tax

Adjustment Surcharge ("STAS"), Distribution System Improvement Charge ("DSIC"), Tax Cuts and Jobs Act ("TCJA") and Smart Meter Technologies Charge ("SMT") riders; and (4) the additional streetlighting costs to be amortized over a five-year period included on Adjustment IS-10 of FE PA Exhibit No. PML-1. Elimination of the per budget amortization expense for these riders is shown on revenue requirement Adjustment IS-10 of FE PA Exhibit No. PML-1.

Timothy S. Lyons (FE PA Statement No. 7) explains the cost of service study he performed along with how the various cost of service components (rate base and expenses) attributable to the Waverly Rate District, where appropriate, were identified and removed from the determination of the revenue requirement. Company witness Lyons also supports FE PA and its Rate Districts' cash working capital requirements shown on revenue requirement Adjustment RB-4 of FE PA Exhibit No. PML-1.

Mark A. Jones (FE PA Statement No. 8) supports (1) including additional expense for credit card fees to be paid on behalf of customers on Adjustment IS-6 of FE PA Exhibit No. PML-1; (2) the adjustment to UA expense shown on revenue requirement Adjustment IS-6, Supporting Schedule 1 of FE PA Exhibit No. PML-1; (3) including additional expense for low-income outreach programs; and (4) the electric vehicle rebate programs shown on Adjustment IS-7 of FE PA Exhibit No. PML-1.

John J. Spanos (FE PA Statement No. 9) supports the depreciation and accrual rates used to develop depreciation expense in revenue requirement Adjustment IS-9 of FE PA Exhibit No. PML-1. In particular, he discusses the depreciation studies performed and the procedures utilized for calculation annual depreciation accrual rates using the Equal Life Group ("ELG") method.

Dylan W. D'Ascendis (FE PA Statement No. 10) develops and supports the requested return on equity.

Bill Wang (FE PA Statement No. 11) presents the proposed capital structure ratios and weighted average cost of long-term debt.

Q. Generally describe the layout of your exhibits given you are addressing FE PA and each of its jurisdictional Rate Districts in most exhibits.

A. Each exhibit, and the adjustments within each exhibit, contains the information for FE PA and each of its jurisdictional Rate Districts. There are three primary layouts used throughout my exhibits: (1) a single page exhibit or adjustment containing a specific section for FE PA followed by each Rate District delineated by a dark header with Total FE PA or the name of the Rate District in white text (see FE PA Exhibit No. PML-1, pages 1 and 2); (2) a page containing one column for each Rate District and one column for Total FE PA (see FE PA Exhibit No. PML-1, page 18); and (3) a five-page approach using a separate page for Total FE PA and each Rate District. In this instance, each Rate District's adjustment or supporting schedule number contains a letter, A through D, while Total FE PA contains only the adjustment or supporting schedule number. Using FE PA Exhibit Nos. PML-1, pages 7 through 11 as an example, Adjustment RB-1, Supporting Schedule 1 on page 7 relates to Total FE PA; Adjustment RB-1, Supporting Schedule 1A on page 8 relates to the Met-Ed Rate District; Adjustment RB-1, Supporting Schedule 1B on page 9 relates to the Penelec Rate District; Adjustment RB-1, Supporting Schedule 1C on page 10 relates to the Penn Power Rate District; and Adjustment RB-1, Supporting Schedule 1D on page 11 relates to the West Penn Rate District. This labeling convention is consistent

across the entire revenue requirement model. Adjustments are applicable to each Rate District unless otherwise noted.

II. OVERALL REVENUE REQUIREMENTS AND RATEMAKING ADJUSTMENTS

Q. How were FE PA's budgets used to develop the proposed revenue requirements in this proceeding?

A. FE PA's budgets provided the starting point for determining the operating income and proposed rate base at December 31 of the FPFTY. Specifically, I utilized the budget to develop the "Per Budget" amounts set forth in Column 2 of the rate base and income statements of FE PA Exhibit No. PML-1.

Q. Will you discuss the exhibits supporting revenue requirements associated with each test year?

A. Yes, my testimony will focus on explaining FE PA Exhibit No. PML-1 because FE PA is basing its proposed rate increase on the adjusted FPFTY data. While the specific numbers differ, FE PA Exhibit No. PML-2 for the FTY and FE PA Exhibit No. PML-3 for the HTY are identical in format and concept to FE PA Exhibit No. PML-1 for the FPFTY. Therefore, I will only address any additional adjustments or other differences among those exhibits.

Q. What is shown on FE PA Exhibit No. PML-1?

A. This exhibit sets forth the FPFTY distribution revenue requirements for FE PA and each of its jurisdictional Rate Districts. The exhibit has four sections: (1) an overall summary of FE PA's claimed revenue requirement and its requested revenue increase, as shown on pages 1 and 2; (2) the claimed overall rate of return component of the revenue requirement,

as shown on page 3; (3) the rate base component of the revenue requirement, as shown on pages 4 through 24; and (4) the income statement component of the revenue requirement, as shown on pages 25 through 63. I will discuss each section in more detail below.

Q. Please describe the overall summary.

A. The overall summary shows a high-level overview of FE PA and each jurisdictional Rate Districts' rate base, income statement, rate of return, requested rate of return and return on equity at present and proposed rates, as well as the requested revenue increase.

Q. What is shown on page 3 of FE PA Exhibit No. PML-1?

A. This page sets forth FE PA's claimed overall rate of return, including its proposed capital structure ratios, weighted average cost of long-term debt and requested return on equity. Those findings are presented and supported by Company witness Wang and Company witness D'Ascendis.

A. <u>Rate Base for the FPFTY ending December 31, 2025.</u>

Q. Please describe FE PA's and each jurisdictional Rate District's rate base.

A. FE PA and each of its jurisdictional Rate Districts' FPFTY overall distribution rate base consists of nine principal components: (1) original cost of plant in service; (2) accumulated depreciation reserve applicable to plant in service; (3) material and supplies; (4) cash working capital; (5) unamortized deferral and Verizon complaint balances; (6) customer deposits; (7) customer advances; (8) accumulated deferred income taxes; and (9) capitalized pension and OPEB costs. Column 2 on pages 4 and 5 of FE PA Exhibit No. PML-1 provides the unadjusted amounts for the FPFTY; column 3 adjusts various components; and column 4 reflects the adjusted rate base. The adjustments to budgeted

rate base data, along with a detailed explanation of each adjustment are contained within FE PA Exhibit No. PML-1 and are referenced on pages 4 and 5.

Q. What is FE PA's position on plant held for future use?

A. FE PA is not including plant held for future use in rate base. Consistent with current Commission policy, investments in plant held for future use are excluded from rate base but are allowed to accrue carrying charges provided those investments are expected to be utilized within ten years of the test period.

Q. Please describe Adjustment RB-1 – Plant in Service of FE PA Exhibit No. PML-1.

A. This high-level summary adjustment to plant in service: (1) eliminates asset retirement costs ("ARC") in accordance with 18 CFR Chapter 1 § 35.18 Asset retirement obligations; (2) eliminates an allocated portion of plant that supports the Waverly Rate District; (3) includes plant associated with West Penn Rate District's acquisition of the electric distribution system of the Letterkenny Industrial Development Authority ("LIDA"); and (4) includes plant associated with the two-year cycle of inspection and maintenance of overhead lines and transformers supported by Company witness Smith. With respect to adjustment (2) above, the allocated portions of plant supporting non-jurisdictional activities that are eliminated are based on the results of a separation study described by Company witness Lyons. This separation study also supports other adjustments referenced throughout my exhibits that are similarly needed to eliminate non-jurisdictional activities with respect to the Waverly Rate District's operations. Supporting Schedules 1 through 1D show the detailed adjustments to plant in service for FE PA and each Rate District by Federal Energy Regulatory Commission ("FERC") plant account.

Q. What is the purpose of Adjustment RB-2 – Depreciation Reserve of FE PA Exhibit No. PML-1?

A. This high-level summary adjustment to the budgeted depreciation reserve eliminates or includes those portions attributable to the plant adjustments included in Adjustment RB-1. Supporting Schedules 1 through 1D show the detailed adjustments to depreciation reserve for FE PA and each Rate District by FERC plant account.

Q. How did you determine the proper FERC plant account to include LIDA plant in service and depreciation reserve?

A. Since the additional plant associated with acquiring LIDA comprises less than two percent of the balance of West Penn Rate District's distribution FERC accounts, I allocated LIDA plant in service and depreciation reserve to all distribution plant FERC accounts, excluding FERC accounts 360, Land and land rights and 374, ARC, utilizing the ratio of each Distribution Plant FERC account to total Distribution Plant FERC accounts, excluding FERC accounts 360, Land and land rights and 374, ARC for distribution plant.

Q. Please describe Adjustment RB-3 – Material and Supplies Inventory of FE PA Exhibit No. PML-1.

A. This adjustment includes an addition to rate base for FE PA's allocated portion of material and supplies inventory maintained by FESC based on a 13-month average including the HTY, then subsequently excludes an allocated portion that supports the Waverly Rate District.

Q. What is the purpose of Adjustment RB-4 – Cash Working Capital of FE PA Exhibit No. PML-1?

A. Adjustment RB-4 includes an addition to rate base for the cash working capital requirements described by Company witness Lyons and computed by him in FE PA Exhibit No. TSL-4.

Q. Please describe Adjustment RB-5 – Unamortized Deferral and Verizon Complaint Balances of FE PA Exhibit No. PML-1.

A. This adjustment includes: (1) an addition to rate base for the balance of the storm reserve accounts, which have been maintained in accordance with the terms and conditions of the Rate Districts' 2016 Settlement as of December 31 the HTY; (2) an addition to rate base for certain extraordinary storm damage costs, the recognition of which have been deferred in accordance with Commission order as of December 31 of the HTY; (3) an addition to rate base to include the budgeted FTY storm reserve activity; (4) an addition to rate base for the balance of the COVID-19 regulatory asset; (5) an addition to rate base for the Verizon complaint balance; and (6) a reduction to rate base for one year of proposed amortization expense during the FPFTY, as shown on Adjustment IS-10 and described later in my testimony. The specific costs deferred and citations to the Commission orders approving the deferral of extraordinary storm costs are provided in the adjustment.

Q. Did you make any assumptions related to the storm reserve or extraordinary storm deferral balances?

A. Yes. At the time of calculating the revenue requirement, the Penn Power Rate District was awaiting Commission review of an extraordinary storm deferral petition at Docket No. P-2023-3044479 for the April 2023 Storm. I assumed the petition was approved, removed

the costs from the storm reserve, and included them in the extraordinary storm deferral. This assumption does not change the amount of storm costs included in rate base. It does, however, reduce historical storm costs used to determine the normalized storm expenses included in the revenue requirement calculation, as shown on Adjustment IS-5, Supporting Schedule 1 of FE PA Exhibit No. PML-1 and described later in my testimony.

Q. What is the purpose of Adjustment RB-6 – Customer Deposits of FE PA Exhibit No. PML-1?

A. Adjustment RB-6 includes a deduction to rate base for customer deposits based on a 13-month average including the HTY, then subsequently excludes an allocated portion related to the Waverly Rate District.

Q. Please describe Adjustment RB-7 – Customer Advances of FE PA Exhibit No. PML-1.

A. This adjustment includes a deduction to West Penn Rate District's rate base for customer advances based on a 13-month average including the HTY.

Q. What is the purpose of Adjustment RB-8 – Accumulated Deferred Income Taxes of FE PA Exhibit No. PML-1?

A. Adjustment RB-8 adjusts the budgeted federal property-related deferred tax balances, excluding the impact of Statement of Financial Accounting Standards No. 109 deferrals, to eliminate: (1) excludable items, primarily capital lease vehicles; (2) include an offset for net operating loss carryforwards as required by Internal Revenue Service normalization rules; (3) include an offset for the corporate alternative minimum tax credit; and (4)

eliminate an allocated portion related to the Waverly Rate District. Company witness Gawlik supports the calculation of accumulated deferred income taxes.

Q. Please describe Adjustment RB-9 – Capitalized Pension and OPEB Costs of FE PA Exhibit No. PML-1.

A. This adjustment includes an addition or deduction to FE PA and its Rate Districts' rate base to eliminate the timing differences between the recognition of pension and OPEB expense and rate base under the immediate and delayed recognition methodologies for the portion of costs capitalized from 2011 through 2017, as described by Company witness Ashton, the subsequently eliminates an allocated portion of the adjustment that relates to Waverly Rate District.

B. <u>Income Statement for the FPFTY ending December 31, 2025.</u>

Q. Please describe the income statement.

A. The income statement contains FE PA and its Rates Districts' budgeted and pro forma statements of net utility operating income for the FPFTY ending December 31, 2025. The first five pages, beginning on page 25 of FE PA Exhibit No. PML-1, summarize the following for FE PA or an individual Rate District: (1) budgeted total results of operations; (2) budgeted revenues and expenses related to separate Section 1307 reconcilable riders not being rolled into base rates in the instant case; (3) budgeted base rate results of operations; (4) adjustments to the budget; (5) pro forma adjusted results of operations at present rates; (6) proposed rate increase; (7) pro forma adjusted results of operations at proposed rates; and (8) FE PA or individual Rate District total pro forma adjusted results of operations including surcharges. The remainder of the pages, starting at page 30,

document the specific adjustments made to normalize and annualize the budgeted data, which I discuss in more detail below.

Q. What is the purpose of Adjustment IS-1 - Riders Retained of FE PA Exhibit No. PML-1?

A. Adjustment IS-1 shows the amount of per budget revenues and expenses for each Section 1307 reconcilable rider not being rolled into base rates and calculates a total. The Default Service Support ("DSS") rider includes an adjustment for generation-related UA expense recovered in both the DSS and Hourly Pricing Default Service ("HP"), as shown on Adjustment IS-6, Supporting Schedule 1 and discussed later in my testimony. The adjusted total of the retained riders is excluded from the income statement to derive the per budget revenues and expenses included in base rates shown in column 4. The adjusted total of retained riders is added back after the calculation of pro forma adjusted operating income at proposed rates shown in column 8 to derive the pro forma adjusted operating income at proposed rates including riders.

Q. Please describe Adjustment IS-2 – Base Operating Revenues of FE PA Exhibit No. PML-1.

A. This is a series of adjustments to base operating revenues to: (1) eliminate unbilled revenue and the Waverly Rate District's revenues per budget; (2) annualize changes in number of customers; (3) normalize the sales and revenue effects of energy efficiency measures implemented or to be implemented under FE PA and its Rate Districts' Energy Efficiency and Conservation Phase IV Plan and to reflect the impact of behind-the-meter generation; and (4) include revenue associated with the acquisition of LIDA in the West Penn Rate

District. Parts (2) through (4) of this adjustment are supported by Company witness Kehl on FE PA Exhibit No. MSK-1.

Q. Is there an adjustment to revenue related to rolling riders into base rates?

A. No. The revenues from the STAS, DSIC, TCJA and SMT riders are included as part of the revenue at present rates and are not part of the requested revenue increase. The revenues related to each rider are shown on Adjustment IS-2 of FE PA Exhibit No. PML-1.

Q. Please describe Adjustment IS-3 – Other Operating Revenues of FE PA Exhibit No. PML-1.

A. This adjustment: (1) reflects changes to tariff administrative fees supported by Company witness Kehl; (2) includes the West Penn Rate District's estimated ground lease revenue from its FERC jurisdictional affiliate; (3) eliminates per budget revenues associated with the West Penn Rate District's existing agreements with LIDA; and (4) eliminates the per budget transmission revenues related to the West Penn Rate District's FERC jurisdiction; and (5) eliminates an allocated portion related to the Waverly Rate District.

Q. What is the purpose of Adjustment IS-4 – Transmission Expense of FE PA Exhibit No. PML-1?

A. Adjustment IS-4 does the following: (1) normalizes FE PA and each of its Rate Districts' payroll expense, as well as an allocated portion of FESC's payroll expense, to reflect year-end wage and employee levels; (2) eliminates an allocated portion related to FERC jurisdictional transmission expense for the West Penn Rate District; and (3) eliminates an allocated portion related to the Waverly Rate District. FE PA Exhibit No. PML-1, Adjustment IS-4, Supporting Schedule 1 develops the payroll expense to reflect FPFTY

year-end wage and employee levels for FE PA and its Rate Districts. The operations and maintenance ("O&M") payroll expense for FE PA and its Rate Districts is then allocated to individual Transmission, Distribution, Customer Accounts, Customer Service and Administrative and General components. These amounts are utilized in subsequent adjustments. FE PA Exhibit No. PML-1, Adjustment IS-4, Supporting Schedule 2 develops the payroll expense to reflect FPFTY year-end wage and employee levels for FESC. The O&M payroll expense for FESC is then allocated to individual Transmission, Distribution, Customer Accounts, Customer Service and Administrative and General components. These amounts are utilized in subsequent adjustments.

Q. Please describe Adjustment IS-5 –Distribution Expense of FE PA Exhibit No. PML-1.

A. This adjustment: (1) normalizes FE PA and each of its Rate Districts' payroll expense, as well as an allocated portion of FESC's payroll expense, to reflect year-end wage and employee levels (developed in Adjustment IS-4, Supporting Schedules 1 and 2); (2) normalizes storm expenses based on a historical five-year average of actual storm expenses, excluding extraordinary storms, as shown on Supporting Schedule 1; (3) includes enhanced vegetation management expense supported by Company witness Smith; (4) adjusts inspection and maintenance of overhead lines and transformers expense to reflect a two-year cycle supported by Company witness Smith; (5) includes the reclassification of amortization of gains and losses on reacquired debt; and (6) eliminates an allocated portion related to the Waverly Rate District.

Q. What is the purpose of Adjustment IS-6 – Customer Accounts Expense of FE PA Exhibit No. PML-1?

A. Customer Accounts expense is adjusted to: (1) reflect FPFTY payroll expense at year-end wage and employee levels for FE PA and FESC personnel (developed in Adjustment IS-4, Supporting Schedules 1 and 2); (2) reflect increased uncollectible accounts expense supported by Company witness Jones; (3) reflect increased costs associated with adding new customers; (4) eliminate an allocated portion related to the Waverly Rate District; (5) includes interest on jurisdictional customer deposits; and (6) include additional expense for customer credit card payment processing fees supported by Company witness Jones.

Supporting Schedule 1 adjusts the UA expense, as supported by Company witness Jones, and calculates the UA expense rate. Total billed revenue includes billed revenues as adjusted, billed revenues on retained riders (split between the Price to Compare/Hourly Pricing rider default service revenues and other retained riders), and the billed revenues of electric generation suppliers ("EGS") through the purchase of receivables ("POR") programs for all residential and commercial customers.

The UA expense rate is applied to billed revenues as adjusted plus billed revenues on riders retained, excluding Price to Compare/Hourly Pricing default service revenues to determine the amount of UA expense to be recovered in base rates.

The UA expense rate is also applied to the Price to Compare/Hourly Pricing rider default service revenues plus POR eligible revenues billed on behalf of EGSs to determine the amount of generation-related UA expense to be recovered in the DSS and HP riders. The calculated generation-related UA expense is compared to the UA expense budgeted to

the DSS rider to determine the adjustment to the DSS Rider per budget included on Adjustment IS-1 for each rate district.

Because the DSS Rider was adjusted prior to being eliminated in column 3 of the income statements, the base rates per budget amount in column 4 of the income statements is understated. Therefore, the total adjustment to UA expense must be included in the adjustment to customer accounts expense.

Supporting Schedule 2 develops the Other O&M expenses associated with serving new customers reflected in Adjustment No. 2. The Commission has previously approved an adjustment to customer accounts expense in recognition of this increased cost. This cost is estimated by determining the ratio of non-payroll customer account expense to distribution revenues from customers and applying this ratio to the additional revenue received from the additional customers.

Supporting Schedule 3 captures the cost of interest FE PA is required to pay on residential and non-residential customer deposits given that the customer deposits are deducted from rate base.

Q. Please describe Adjustment IS-7 – Customer Service and Information Expense of FE PA Exhibit No. PML-1.

A. Customer Service and Information Expense is adjusted to: (1) reflect the FPFTY payroll expense at year-end wage and employee levels for FE PA and FESC (developed in Adjustment IS-4, Supporting Schedules 1 and 2); (2) include additional expense for the low income outreach program supported by Company witness Jones; (3) include additional expense for the electric vehicle rebate program supported by Company witness Jones; and (4) eliminates an allocated portion related to the Waverly Rate District.

Q. What is the purpose of Adjustment IS-8 – Administrative and General Expense of FE PA Exhibit No. PML-1?

A. Administrative and General Expense is adjusted to reflect: (1) FPFTY payroll expense at year-end wage and employee levels for FE PA and FESC (developed in Adjustment IS-4, Supporting Schedules 1 and 2); (2) pension expense including actuarial gains or losses calculated under the delayed recognition methodology by Company witness Ashton; (3) OPEB expense including actuarial gains or losses calculated under the delayed recognition methodology by Company witness Ashton; (4) employee benefit expense at FPFTY year-end personnel and wage levels; (5) the elimination of an allocated portion related to West Penn Rate District's FERC jurisdiction; (6) the elimination of an allocated portion related to the Waverly Rate District; and (7) the normalization of current rate case expenses over a three-year period.

Supporting Schedule 1 calculates the effective employee benefit rate to normalize the employee benefits costs and applies the O&M allocation to adjust the employee benefit costs charged to Administrative and General expense. Supporting Schedule 2 provides a schedule of rate case expense and determines the amortization of those expenses over a three-year period.

Q. Please describe Adjustment IS-9 – Depreciation Expense of FE PA Exhibit No. PML-1.

A. Budgeted Depreciation Expense is adjusted to: (1) reflect the application of the ELG method depreciation rates to claimed plant in service; (2) restate the cost of removal/net salvage expense on a five-year average basis; and (3) eliminate an allocated portion of cost of removal/net salvage related to the Waverly Rate District. The application of ELG

depreciation rates is discussed in detail by Company witness Spanos. Supporting Schedules 1 through 1D show the calculated depreciation expense for FE PA and each Rate District by FERC plant account.

Q. What is the purpose of Adjustment IS-10 – Amortization Expense of FE PA Exhibit No. PML-1?

A. Amortization expense included in the budget is adjusted to: (1) eliminate amortization of riders rolled into base rates; (2) eliminate storm reserve amortization that reflects the difference between the storm reserve revenues, net of Pennsylvania gross receipts tax ("GRT") and the storm O&M expenses presently included in base rates; (3) eliminate per budget deferrals associated with asset retirement obligation accretion and depreciation in accordance with 18 CFR Chapter 1 § 35.18 Asset retirement obligations; (4) eliminate amortizations associated with West Penn Rate District's FERC jurisdiction; (5) include amortization to recover deferred storm damage costs over a three-year period; (6) include amortization to recover the projected balance of the storm reserve accounts at the end of the FTY over a three-year period; (7) include amortization to recover the incremental costs related to the COVID-19 pandemic, shown on Supporting Schedule 1, over a three-year period; (8) include amortization to recover the balance of streetlighting costs over a five-year period, as supported by Company witness Kehl; and (9) include the amortization associated with the Rate Districts' Verizon complaints as supported by Company witness Savage.

Q. Please describe Adjustment IS-11 – Taxes Other Than Income Taxes of FE PA Exhibit No. PML-1.

A. Taxes Other Than Income Taxes included in the budget are adjusted to: (1) reflect GRT at 5.9% for normalized sales revenues; (2) adjust payroll tax expense based on annualized payroll and employee levels; (3) reflect the Public Utility Realty Tax ("PURTA") expense consistent with the PURTA determination received in August 2023; and (4) eliminate non-jurisdictional real estate tax expense.

Supporting Schedule 1 shows the calculation of Federal Insurance Contributions Act tax associated with the annualized O&M payroll expense developed in Adjustment IS-4, Supporting Schedule 1.

Q. Please describe briefly the computation of federal and state income taxes as reflected in Adjustment IS-12 of FE PA Exhibit No. PML-1.

A. This adjustment calculates the pro forma income tax at pro forma present rates. The schedule begins with the computation net operating income before income tax from data shown on FE PA and its Rate Districts' income statements. Interest expense is calculated by multiplying the adjusted rate base by the weighted average cost of long-term debt supported by Company witness Wang. The resulting interest expense is used to reduce net income before income taxes.

To calculate state taxable income, federal tax depreciation plus additional state tax depreciation allowed for state income tax purposes is compared to pro forma book depreciation to calculate the state tax depreciation over / under book depreciation. This difference, along with other property-related book-tax timing differences further reduce state taxable income. The statutory state income tax rate to be effective in the FPFTY,

shown on line 20, is used to determine the pro forma current state income tax expense shown on line 21.

To calculate federal taxable income, the state taxable income is adjusted to add back the additional state tax depreciation and subtract the state income tax expense at present rates. The statutory federal income tax rate, shown on line 26 is used to determine the pro forma current federal income tax expense shown on line 27.

Supporting Schedule 1 calculates the pro forma income tax at pro forma proposed rates.

Q. What is the purpose of Adjustment IS-13 – Provision for Deferred Income Taxes of FE PA Exhibit No. PML-1?

A. The provision for deferred tax expense included in the budget is adjusted to reflect property-related federal deferred taxes and to eliminate an allocated portion related to the Waverly Rate District. Detailed calculations of the federal deferrals, supported by Company witness Gawlik, are provided in the attachments to II-D-24.

Q. Please explain the gross revenue conversion factor shown on page 63 of FE PA Exhibit No. PML-1.

A. The gross revenue conversion factor is used to determine the revenues required to achieve the overall rate of return requested by FE PA and its Rate Districts. The factor captures the additional late payment revenue, uncollectible accounts expense, GRT, regulatory fees, and federal and state income taxes attributable to the additional revenues resulting from the proposed rate increase.

Q. What is contained in FE PA Exhibit Nos. PML-2 and PML-3?

A. FE PA Exhibit Nos. PML-2 and PML-3 set forth FE PA and its Rate Districts' revenue requirement calculation for the FTY ending December 31, 2024 and the HTY ending December 31, 2023. While the specific numbers differ, FE PA Exhibit Nos. PML-2 and PML-3 are identical in format and concept to FE PA Exhibit No. PML-1 and the description of the filing format in my testimony applies equally to them.

However, FE PA Exhibit No. PML-3 contains additional adjustments to the West Penn Rate District to eliminate FERC jurisdictional transmission revenues on Adjustment IS-3, allocations of FERC jurisdictional expenses on Adjustments IS-4 and IS-8, and FERC jurisdictional amortizations on IS-10. While the adjustments are included on FE PA Exhibit No. PML-1, the amounts of the adjustments are zero. The additional adjustments relying on allocation factors are based on the FERC jurisdictional allocators used in the West Penn Rate District's last base rate case at Docket No. R-2016-2537359.

Q. What are the FERC jurisdictional allocation factors used in the West Penn Rate District's last base rate case applied to the adjustments in FE PA Exhibit No. PML-3?

A. FE PA Exhibit No. PML-3 Adjustment IS-3 eliminates actual FERC jurisdictional transmission revenues. Adjustment IS-4 allocates 92.5% of transmission expenses to the FERC jurisdiction. Adjustment IS-8 allocates 10.57% of administrative and general expenses to the FERC jurisdiction. Adjustment IS-10 eliminates actual FERC jurisdictional amortization expense.

III. REGULATORY TREATMENT OF STORM DAMAGE COSTS THROUGH A STORM RESERVE

Q. Provide a brief overview and history of FE PA's storm reserve accounts.

A. The regulatory treatment of ongoing storm damage costs through the storm reserve accounts were established, effective May 3, 2015, in accordance with the terms and conditions of the Rate Districts' Joint Petition for Partial Settlement of Rate Investigation at Docket Nos. R-2014-2428745, *et al.* The storm recovery amounts in base rates are based on a five-year average of historical storm damage expenses, excluding those expenses related to extraordinary storm events which had been deferred in accordance with Commission order. The storm reserve accounts were maintained in the Rate Districts' 2016 Settlement at the same level of recovery established in the prior base rate proceeding.

Q. Please describe the storm reserve process.

A. On a monthly basis, FE PA records the storm reserve recovery amounts in base rates, established as described above, to the storm reserve. Additionally, the actual monthly storm expenses incurred by the Company are recorded to the storm reserve, eliminating the impact of such storm expenses on the Company's income statement Both revenues received and costs incurred by the Company for assisting other affiliated and non-affiliated regulated utilities during storm events are reflected in the reserve account. Storm costs associated with extraordinary storm events approved by the Commission for deferral are transferred from the storm reserve accounts to an extraordinary storm deferral.

Q. What are the Company's O&M storm costs for the past five years?

A. The Company's five-year historical O&M storm costs, excluding costs associated with extraordinary storm events approved by the Commission for deferral, are shown on FE PA Exhibit No. PML-1, Adjustment IS-5, Supporting Schedule 1.

Q. What is FE PA proposing with regard to the storm reserve accounts?

A. FE PA is proposing to continue the recovery of storm damage costs, excluding expenses related to damage from extraordinary storm events, through the storm reserve accounts. However, FE PA is proposing to adjust the storm reserve revenue included in base rates to reflect: (1) the updated historical five-year average of actual storm expenses, as described in Adjustment IS-5; and (2) the additional amortization expense to recover the balance of the storm reserve, as described in FE PA Exhibit No. PML-1, Adjustment IS-10.

IV. OVERVIEW OF COVID-19 REGULATORY ASSET

Q. Describe the Secretarial Letter entitled *COVID-19 Cost Tracking and Creation of Regulatory Asset* issued by the Commission at Docket No. M-2020-3019775.

A. The Commission recognized that compliance with its Emergency Order (Public Utility Service Termination Moratorium Proclamation of Disaster Emergency-COVID-19 issued at Docket No. M-2020-3019244 and ratified on March 26, 2020) may result in incremental extraordinary, non-recurring expenses related to COVID-19, including uncollectible expenses. Consequently, the Commission authorized utilities to create a regulatory asset for any incremental expenses incurred in excess of those embedded in rates since the issuance of the Emergency Order. In order to be eligible for inclusion in a utility's COVID-19 designated regulatory asset, the utility must maintain detailed records of the incremental extraordinary, nonrecurring expenses incurred as a result of compliance with the

Emergency Order. In addition, regulated entities shall claim the deferred expense at their first available opportunity.

Q. Did FE PA's jurisdictional Rate Districts incur incremental UA expenses?

A. Yes, the jurisdictional Rate Districts experienced increased levels of customer delinquencies in the year ended December 31, 2020. These delinquent amounts resulted in UA expense in excess of those claimed in their last base rate cases, which were recorded as regulatory assets at December 31, 2020, as shown on FE PA Exhibit No. PML-1, Adjustment 10, Supporting Schedule 1.

Q. Did FE PA and its Rate Districts incur other extraordinary, non-recurring incremental COVID-19 related expenses outside of incremental UA expense?

A. Yes. In accordance with the Secretarial Letter, the Rate Districts tracked and maintained records of other extraordinary, non-recurring incremental COVID-19 related costs associated with the pandemic. These costs primarily include waived late payment charges, waived reconnect charges, a bill assistance media campaign, two outbound dialing campaigns, customer mailings and postage associated with that customer mailing. The breakdown of these expenses are also shown on FE PA Exhibit No. PML-1, Adjustment IS-10, Supporting Schedule 1.

Q. Why is FE PA proposing the recovery of its COVID-19 Regulatory Asset in this proceeding?

A. Consistent with the directive in the Secretarial Letter, this base rate case is the first opportunity in which FE PA could claim these deferred expenses.

Q. How does FE PA plan to recover the incremental UA expenses and other extraordinary, non-recurring incremental COVID-19 related costs?

A. As discussed in my testimony related to FE PA Exhibit No. PML-1 Adjustment IS-10, FE PA is requesting a three-year amortization of these costs.

Q. Why is three years an appropriate amortization period for the COVID-19 regulatory asset?

A. FE PA chose three years because it is consistent with the COVID-19 recovery period approved by the Commission for PECO Energy Company at Docket No. R-2021-3024601 and Duquesne Light Company at Docket No. R-2021-3024750.

V. GENERATION-RELATED UNCOLLECTIBLE RATE COMPONENTS OF THE DSS AND HP RIDERS

Q. What is contained on FE PA Exhibit No. PML-4?

A. FE PA Exhibit No. PML-4 shows the calculation of the UA expense component rates for the DSS and HP Riders for the Rate Districts, as well as an illustrative uncollectible component rate for FE PA consolidated rates. The generation-related UA expense calculated on FE PA Exhibit No. PML-1, Adjustment IS-6, Supporting Schedule 1, line 12 is allocated to the residential, commercial and industrial customer classes using the average of actual customer class net write-offs for a twenty-four-month period including the HTY. The residential and commercial customer class allocations, shown in thousands, are then divided by the projected FPFTY megawatt-hours ("MWh") for the respective customer class to determine the appropriate rate. The industrial customer class allocation, shown in thousands, is then divided by the projected FPFTY non-shopping MWh. FE PA proposes

the uncollectible component rates for the DSS and HP Riders to be effective with the next respective rider update after the effective date of this rate case.

VI. REPORTING REQUIRED UNDER PROVISIONS OF THE 2016 SETTLEMENT AT DOCKET NOS. R-2016-2537349, ET AL.

Q. Were the Rate Districts required to provide any financial reports as part of this base rate proceeding?

A. Yes, the 2016 Settlement requires the Rate Districts, in their next base rate proceedings, to file a comparison of their actual expenses and rate base additions for the twelve months ended December 31, 2017, to their projections originally filed at Docket Nos. R-2016-2537349, *et al*. The Joint Petitioners recognized that the 2016 Settlement represented a black box settlement and consequently reflects compromises by all parties on the various issues raised during the proceeding. Except for specific terms and conditions addressed within the 2016 Settlement document itself, there were no findings made by the Commission for income statement or rate base purposes.

Q. What is contained in FE PA Exhibit No. PML-5?

A. FE PA Exhibit No. PML-5 contains the actual expenses per the Rate Districts' FERC Form-1 pages 320-323 for the twelve months ended December 31, 2017, compared to the projections in the Rate Districts' last base rate cases filed at Docket Nos. R-2016-2537349, *et al.* Pages 1 and 2 show the comparison for FE PA, while pages 3 through 10 show the comparison for the individual jurisdictional Rate Districts.

At first glance, this exhibit appears to illustrate that the FPFTY budgeted expenses included in the Rate Districts' last base rate cases were overstated by $264 million. After eliminating the variances related to Power Supply and Transmission Expenses, which are

generally recovered in reconcilable riders, the Rate Districts' actual expenses and therefore, FE PA's actual expenses, exceeded FE PA's projected expenses by about $11 million, a variance of about 2% of projected expenses (excluding projected Power Supply and Transmission Expenses). Each Rate District's individual variance ranged from negative 2.7% to positive 2%. Overall, this shows FE PA's FPFTY budget was reasonable.

Q. What is contained in FE PA Exhibit No. PML-6

A. FE PA Exhibit No. PML-6 contains the actual additions per the jurisdictional Rate Districts' FERC Form-1 pages 204-207 for the twelve months ended December 31, 2017, compared to the projections in the Rate Districts' last base rate cases filed at Docket Nos. R-2016-2537349, *et al*. Page 1 shows the comparison for FE PA, while pages 2 through 5 show the comparison for the individual Rate Districts.

This exhibit illustrates that the FPFTY budgeted additions included in the Rate Districts' last base rate cases were reasonable, albeit conservative estimates of actual additions. The Rate Districts' actual additions and therefore, FE PA's actual additions, exceeded the projected additions by about $46 million, a variance of about 10% of projected additions. Three of the Rate Districts' actual additions exceeded projected additions. The Penelec Rate District's actual additions fall short of projected additions by $0.2 million, which is negligible.

VII. CONCLUSION

Q. Does this conclude your testimony?

A. Yes.

Resume: Education and Experience of Patricia M. Larkin

Education:

Bachelor of Science Degree in Accounting – DeSales University
Master of Business Administration Degree – Alvernia University

Experience:

2000-2007	Accountant – Property Accounting Services – GPU Energy
2007-2008	Accountant – Accounting Research – FirstEnergy Service Company
2008-2012	Accountant – General Accounting Services (Regulatory Accounting focus) – FirstEnergy Service Company
2012-Present	Analyst – Rates & Regulatory Affairs – Pennsylvania – FirstEnergy Service Company

Prepared and presented testimony in the following rate-related cases:

PA P.U.C. Cases:

Docket Nos.	*Case Name*
P-2021-3030012 P-2021-3030013, P-2021-3030014, P-2021-3030021	Joint Petition of Metropolitan Edison Company, Pennsylvania Electric Company, Pennsylvania Power Company and West Penn Power Company for Approval of their Default Service Programs
R-2014-2428745	Metropolitan Edison Company – General Base Rate Filing
R-2014-2428743	Pennsylvania Electric Company – General Base Rate Filing
R-2014-2428744	Pennsylvania Power Company – General Base Rate Filing
R-2014-2428742	West Penn Power Company – General Base Rate Filing

Assisted in development and preparation of filings in the following proceedings:

PA P.U.C. Cases:

Docket Nos.	*Case Name*
P-2017-2637855, P-2017-2637857, P-2017-2637858, P-2017-2637866	Joint Petition of Metropolitan Edison Company, Pennsylvania Electric Company, Pennsylvania Power Company and West Penn Power Company for Approval of their Default Service Programs

Docket Nos.	*Case Name*
R-2016-2537349	Metropolitan Edison Company – General Base Rate Filing
R-2016-2537352	Pennsylvania Electric Company – General Base Rate Filing
R-2016-2537355	Pennsylvania Power Company – General Base Rate Filing
R-2016-2537359	West Penn Power Company – General Base Rate Filing
P-2015-2511333, P-2015-2511351, P-2015-2511355, P-2015-2511356	Joint Petition of Metropolitan Edison Company, Pennsylvania Electric Company, Pennsylvania Power Company and West Penn Power Company for Approval of their Default Service Programs
P-2013-2391368, P-2013-2391372, P-2013-2391375, P-2013-2391378	Joint Petition of Metropolitan Edison Company, Pennsylvania Electric Company, Pennsylvania Power Company and West Penn Power Company for Approval of their Default Service Programs
P-2011-2273650, P-2011-2273668, P-2011-2273669, P-2011-2273670	Joint Petition of Metropolitan Edison Company, Pennsylvania Electric Company, Pennsylvania Power Company and West Penn Power Company for Approval of their Default Service Programs

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
Overall Summary

Line	Description	Reference	Present Rates	Revenue Increase	Proposed Rates
		(1)	(2)	(3)	(4)
	Total FE PA				
1	Retail Sales	p.25, L1, col. 6	$ 1,495,300	$ 502,490	$ 1,997,790
2	Other Operating Revenues	p.25, L3, col. 6	74,344	1,359	75,703
3	Total Operating Revenues	L1 + L2	$ 1,569,644	$ 503,849	$ 2,073,493
4	Total Operating Expenses	p.25, L14, col. 6	1,318,826	36,379	1,355,205
5	Operating Income Before Tax	L3 - L4	$ 250,819	$ 467,470	$ 718,288
6	Total Income Taxes	p.25, L21, col. 6	3,734	127,676	131,409
7	Net Operating Income	L5 - L6	$ 247,085	$ 339,794	$ 586,879
8	Rate Base	p.4, L11, col. 4	$ 7,165,798		$ 7,165,798
9	Overall Rate of Return	L7 / L8	3.45%		8.19%
10	Rate of Return Requested	p.3, L3, col. 5			8.19%
11	Return on Equity		2.49%		11.30%
	FE PA - Met-Ed Rate District				
12	Retail Sales	p.26, L1, col. 6	$ 468,656	$ 145,960	$ 614,615
13	Other Operating Revenues	p.26, L3, col. 6	27,320	372	27,692
14	Total Operating Revenues	L12 + L13	$ 495,976	$ 146,332	$ 642,308
15	Total Operating Expenses	p.26, L14, col. 6	415,700	10,664	426,364
16	Operating Income Before Tax	L14 - L15	$ 80,275	$ 135,668	$ 215,944
17	Total Income Taxes	p.26, L21, col. 6	2,181	37,054	39,235
18	Net Operating Income	L16 - L17	$ 78,094	$ 98,615	$ 176,708
19	Rate Base	p.4, L22, col. 4	$ 2,157,612		$ 2,157,612
20	Overall Rate of Return	L18 / L19	3.62%		8.19%
21	Rate of Return Requested	p.3, L3, col. 5			8.19%
22	Return on Equity		2.80%		11.30%
	FE PA - Penelec Rate District				
23	Retail Sales	p.27, L1, col. 6	$ 471,592	$ 132,565	$ 604,157
24	Other Operating Revenues	p.27, L3, col. 6	25,212	398	25,610
25	Total Operating Revenues	L23 + L24	$ 496,804	$ 132,963	$ 629,767
26	Total Operating Expenses	p.27, L14, col. 6	393,916	9,818	403,734
27	Operating Income Before Tax	L25 - L26	$ 102,888	$ 123,145	$ 226,033
28	Total Income Taxes	p.27, L21, col. 6	6,563	33,634	40,196
29	Net Operating Income	L27 - L28	$ 96,325	$ 89,512	$ 185,837
30	Rate Base	p.4, L33, col. 4	$ 2,269,068		$ 2,269,068
31	Overall Rate of Return	L29 / L30	4.25%		8.19%
32	Rate of Return Requested	p.3, L3, col. 5			8.19%
33	Return on Equity		3.97%		11.30%

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
Overall Summary

Line	Description	Reference	Present Rates	Revenue Increase	Proposed Rates
		(1)	(2)	(3)	(4)
	FE PA - Penn Power Rate District				
34	Retail Sales	p.28, L1, col. 6	$ 126,902	$ 54,617	$ 181,520
35	Other Operating Revenues	p.28, L3, col. 6	5,520	147	5,667
36	Total Operating Revenues	L34 + L35	$ 132,422	$ 54,764	$ 187,186
37	Total Operating Expenses	p.28, L14, col. 6	119,446	3,909	123,355
38	Operating Income Before Tax	L36 - L37	$ 12,976	$ 50,855	$ 63,831
39	Total Income Taxes	p.28, L21, col. 6	(2,879)	13,890	11,010
40	Net Operating Income	L38 - L39	$ 15,856	$ 36,966	$ 52,821
41	Rate Base	p.5, L44, col. 4	$ 644,947		$ 644,947
42	Overall Rate of Return	L40 / L41	2.46%		8.19%
43	Rate of Return Requested	p.3, L3, col. 5			8.19%
44	Return on Equity		0.65%		11.30%
	FE PA - West Penn Rate District				
45	Retail Sales	p.29, L1, col. 6	$ 428,151	$ 169,348	$ 597,498
46	Other Operating Revenues	p.29, L3, col. 6	16,292	442	16,734
47	Total Operating Revenues	L45 + L46	$ 444,442	$ 169,789	$ 614,232
48	Total Operating Expenses	p.29, L14, col. 6	389,763	11,988	401,752
49	Operating Income Before Tax	L47 - L48	$ 54,679	$ 157,801	$ 212,480
50	Total Income Taxes	p.29, L21, col. 6	(2,131)	43,099	40,967
51	Net Operating Income	L49 - L50	$ 56,811	$ 114,702	$ 171,513
52	Rate Base	p.5, L55, col. 4	$ 2,094,172		$ 2,094,172
53	Overall Rate of Return	L51 / L52	2.71%		8.19%
54	Rate of Return Requested	p.3, L3, col. 5			8.19%
55	Return on Equity		1.12%		11.30%

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
FE PA Rate of Return

The components of FE PA's rate of return, as shown on FE PA Exhibit BW-3, are supported by FE PA witnesses Wang and D'Ascendis.

Line	Description	Reference	Capitalization	Capitalization Ratios	Cost	Return
		(1)	(2)	(3)	(4)	(5)
1	Long-Term Debt		$ 3,735,139	46.19%	4.56%	2.11%
2	Common Equity		4,352,022	53.81%	11.30%	6.08%
3	Total	L1 + L2	$ 8,087,161	100.00%		8.19%

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
Rate Base at Original Cost

Line	Description	Reference	Per Budget	Adjustment	Pro forma Adjusted
		(1)	(2)	(3)	(4)
	Total FE PA				
1	Plant in service	Adj. RB-1	$ 12,547,710	$ 3,128	$ 12,550,839
2	Accumulated depreciation	Adj. RB-2	3,926,886	2,329	3,929,214
3	Net plant in service	L1 - L2	$ 8,620,825	$ 800	$ 8,621,624
4	Material and supplies	Adj. RB-3	$ -	$ 72,094	$ 72,094
5	Cash working capital	Adj. RB-4	-	201,495	201,495
6	Unamortized deferral and Verizon complaint balances	Adj. RB-5	-	233,198	233,198
7	Customer deposits	Adj. RB-6	(105,185)	3	(105,182)
8	Customer advances	Adj. RB-7	(557)	-	(557)
9	Accumulated deferred income taxes	Adj. RB-8	(1,899,718)	53,005	(1,846,713)
10	Capitalized pension and OPEB	Adj. RB-9	-	(10,162)	(10,162)
11	Total rate base	SUM L3 to L10	$ 6,615,365	$ 550,433	$ 7,165,798
	FE PA - Met-Ed Rate District				
12	Plant in service	Adj. RB-1	$ 3,696,946	$ 4,519	$ 3,701,466
13	Accumulated depreciation	Adj. RB-2	1,132,506	(53)	1,132,453
14	Net plant in service	L12 - L13	$ 2,564,440	$ 4,573	$ 2,569,012
15	Material and supplies	Adj. RB-3	$ -	$ 21,710	$ 21,710
16	Cash working capital	Adj. RB-4	-	65,234	65,234
17	Unamortized deferral and Verizon complaint balances	Adj. RB-5	-	100,480	100,480
18	Customer deposits	Adj. RB-6	(35,853)	-	(35,853)
19	Customer advances	Adj. RB-7	-	-	-
20	Accumulated deferred income taxes	Adj. RB-8	(576,303)	21,176	(555,127)
21	Capitalized pension and OPEB	Adj. RB-9	-	(7,844)	(7,844)
22	Total rate base	SUM L14 to L21	$ 1,952,283	$ 205,328	$ 2,157,612
	FE PA - Penelec Rate District				
23	Plant in service	Adj. RB-1	$ 4,054,613	$ (23,195)	$ 4,031,418
24	Accumulated depreciation	Adj. RB-2	1,251,489	(7,991)	1,243,498
25	Net plant in service	L23 - L24	$ 2,803,124	$ (15,204)	$ 2,787,920
26	Material and supplies	Adj. RB-3	$ -	$ 23,657	$ 23,657
27	Cash working capital	Adj. RB-4	-	64,441	64,441
28	Unamortized deferral and Verizon complaint balances	Adj. RB-5	-	51,782	51,782
29	Customer deposits	Adj. RB-6	(30,334)	3	(30,331)
30	Customer advances	Adj. RB-7	-	-	-
31	Accumulated deferred income taxes	Adj. RB-8	(645,097)	10,638	(634,459)
32	Capitalized pension and OPEB	Adj. RB-9	-	6,057	6,057
33	Total rate base	SUM L25 to L32	$ 2,127,693	$ 141,374	$ 2,269,068

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
Rate Base at Original Cost

Line	Description	Reference	Per Budget	Adjustment	Pro forma Adjusted
		(1)	(2)	(3)	(4)
	FE PA - Penn Power Rate District				
34	Plant in service	Adj. RB-1	$ 1,052,130	$ 478	$ 1,052,608
35	Accumulated depreciation	Adj. RB-2	292,827	(27)	292,800
36	Net plant in service	L34 - L35	$ 759,303	$ 505	$ 759,808
37	Material and supplies	Adj. RB-3	$ -	$ 5,864	$ 5,864
38	Cash working capital	Adj. RB-4	-	14,835	14,835
39	Unamortized deferral and Verizon complaint balances	Adj. RB-5	-	30,240	30,240
40	Customer deposits	Adj. RB-6	(7,833)	-	(7,833)
41	Customer advances	Adj. RB-7	-	-	-
42	Accumulated deferred income taxes	Adj. RB-8	(167,126)	13,504	(153,621)
43	Capitalized pension and OPEB	Adj. RB-9	-	(4,345)	(4,345)
44	Total rate base	SUM L36 to L43	$ 584,344	$ 60,603	$ 644,947
	FE PA - West Penn Rate District				
45	Plant in service	Adj. RB-1	$ 3,744,021	$ 21,326	$ 3,765,347
46	Accumulated depreciation	Adj. RB-2	1,250,064	10,400	1,260,464
47	Net plant in service	L45 - L46	$ 2,493,958	$ 10,926	$ 2,504,884
48	Material and supplies	Adj. RB-3	$ -	$ 20,863	$ 20,863
49	Cash working capital	Adj. RB-4	-	56,986	56,986
50	Unamortized deferral and Verizon complaint balances	Adj. RB-5	-	50,696	50,696
51	Customer deposits	Adj. RB-6	(31,164)	-	(31,164)
52	Customer advances	Adj. RB-7	(557)	-	(557)
53	Accumulated deferred income taxes	Adj. RB-8	(511,192)	7,686	(503,505)
54	Capitalized pension and OPEB	Adj. RB-9	-	(4,030)	(4,030)
55	Total rate base	SUM L47 to L54	$ 1,951,045	$ 143,128	$ 2,094,172

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
Adjustment RB-1 - Plant in Service

To adjust plant in service to (1) eliminate asset retirement costs in accordance with 18 CFR Chapter 1 § 35.18 Asset retirement obligations; (2) eliminate an allocated portion of plant that supports Penelec Rate District's New York jurisdiction; (3) include plant associated with West Penn Rate District's acquisition of the electric distribution system of LIDA; and (4) include plant associated with the two-year cycle of inspection and maintenance of overhead lines and transformers supported by FE PA witness Smith. FE PA witness Lyons is responsible for the allocation factor used in part (2) of the adjustment.

			Rate District				Total
Line	Description	Reference	Met-Ed	Penelec	Penn Power	West Penn	FE PA
		(1)	(2)	(3)	(4)	(5)	(6)
1	Plant in service per budget		$ 3,696,946	$ 4,054,613	$ 1,052,130	$ 3,744,021	$ 12,547,710
2	Eliminate asset retirement costs	Adj. RB-1, SS 1, col. 2	(155)	(403)	(37)	(750)	(1,345)
3	Eliminate plant supporting Penelec Rate District's New York jurisdiction	Adj. RB-1, SS 1, col. 3	-	(24,731)	-	-	(24,731)
4	Include plant associated with West Penn Rate District's acquisition of LIDA	Adj. RB-1, SS 1, col. 4	-	-	-	17,196	17,196
5	Include plant associated with two-year inspection and maintenance cycle	Adj. RB-1, SS 1, col. 5	4,674	1,938	515	4,880	12,008
6	Total adjustment to plant in service	SUM L2 to L5	$ 4,519	$ (23,195)	$ 478	$ 21,326	$ 3,128
7	Adjusted plant in service per budget	L1 + L6	$ 3,701,466	$ 4,031,418	$ 1,052,608	$ 3,765,347	$ 12,550,839

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
Adjustment RB-1 - Supporting Schedule 1 - Total FE PA Plant in Service

To adjust plant in service to (1) eliminate asset retirement costs in accordance with 18 CFR Chapter 1 § 35.18 Asset retirement obligations; (2) eliminate an allocated portion of plant that supports Penelec Rate District's New York jurisdiction; (3) include plant associated with West Penn Rate District's acquisition of the electric distribution system of LIDA; and (4) include plant associated with the two-year cycle of inspection and maintenance of overhead lines and transformers supported by FE PA witness Smith. FE PA witness Lyons is responsible for the allocation factor used in part (2) of the adjustment.

Line	Acct No.	Description	Per Budget Plant in Service	Asset Retirement Costs	New York	LIDA	I&M Cycle	Total Adjustment	Plant in Service, as adjusted
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
		NON-DEPRECIABLE PLANT							
1	301	Organization	$ 339	$ -	$ (0)	$ -	$ -	$ (0)	$ 338
2	302	Franchises and consents	526	-	(2)	-	-	(2)	524
3	350.1	Transmission land	11,075	-	(18)	-	-	(18)	11,057
4	360.1	Distribution land	15,083	-	(10)	-	-	(10)	15,073
5	389.1	General land	6,319	-	(7)	-	-	(7)	6,312
6		Subtotal - Non-depreciable plant	$ 33,342	$ -	$ (37)	$ -	$ -	$ (37)	$ 33,305
		INTANGIBLE PLANT							
7	303	Miscellaneous intangible plant	$ 372,818	$ -	$ (712)	$ -	$ -	$ (712)	$ 372,106
8		Subtotal - Intangible plant	$ 372,818	$ -	$ (712)	$ -	$ -	$ (712)	$ 372,106
		TRANSMISSION PLANT							
9	350.2	Land rights	$ 79,547	$ -	$ (78)	$ -	$ -	$ (78)	$ 79,469
10	352	Structures and improvements	-	-	-	-	-	-	-
11	353	Station equipment	-	-	-	-	-	-	-
12	354	Towers and fixtures	-	-	-	-	-	-	-
13	355	Poles and fixtures	-	-	-	-	-	-	-
14	356	Overhead conductors and devices	-	-	-	-	-	-	-
15	357	Underground conduit	-	-	-	-	-	-	-
16	358	Underground conductors and devices	-	-	-	-	-	-	-
17	359	Roads and trails	-	-	-	-	-	-	-
18	359.1	Asset retirement costs for transmission plant	-	-	-	-	-	-	-
19		Subtotal - Transmission plant	$ 79,547	$ -	$ (78)	$ -	$ -	$ (78)	$ 79,469
		DISTRIBUTION PLANT							
20	360.2	Land rights	$ 61,672	$ -	$ (95)	$ -	$ -	$ (95)	$ 61,577
21	361	Structures and improvements	66,282	-	(115)	125	-	10	66,292
22	362	Station equipment	1,366,071	-	(2,628)	2,285	-	(343)	1,365,728
23	363	Energy storage equipment	-	-	-	-	-	-	-
24	364	Poles, towers and fixtures	2,107,896	-	(4,563)	3,018	6,358	4,813	2,112,709
25	365	Overhead conductors and devices	3,665,134	-	(8,028)	5,357	4,747	2,077	3,667,211
26	366	Underground conduit	115,271	-	(286)	127	-	(158)	115,112
27	367	Underground conductors and devices	1,017,522	-	(1,658)	1,388	-	(270)	1,017,252
28	368	Line transformers	1,688,152	-	(3,055)	2,686	903	534	1,688,685
29	369	Services	542,986	-	(879)	767	-	(112)	542,874
30	370	Meters	571,418	-	(930)	1,112	-	182	571,599
31	371	Installations on customers' premises	47,620	-	(175)	52	-	(123)	47,497
32	372	Leased property on customers' premises	493	-	(1)	2	-	0	493
33	373	Street lighting and signal systems	135,835	-	(316)	278	-	(38)	135,797
34	374	Asset retirement costs for distribution plant	152	(152)	-	-	-	(152)	-
35		Subtotal - Distribution plant	$11,386,504	$ (152)	$ (22,729)	$ 17,196	$ 12,008	$ 6,323	$11,392,827
		GENERAL PLANT							
36	389.2	Land rights	$ 333	$ -	$ (0)	$ -	$ -	$ (0)	$ 332
37	390	Structures and improvements	411,479	-	(623)	-	-	(623)	410,856
38	391	Office furniture and equipment	36,810	-	(51)	-	-	(51)	36,759
39	392	Transportation equipment	31,096	-	(69)	-	-	(69)	31,028
40	393	Stores equipment	309	-	(0)	-	-	(0)	309
41	394	Tools, shop and garage equipment	57,328	-	(118)	-	-	(118)	57,210
42	395	Laboratory equipment	661	-	(1)	-	-	(1)	660
43	396	Power operated equipment	8,007	-	(31)	-	-	(31)	7,975
44	397	Communication equipment	128,129	-	(282)	-	-	(282)	127,846
45	398	Miscellaneous equipment	157	-	(0)	-	-	(0)	156
46	399	Other tangible property	-	-	-	-	-	-	-
47	399.1	Asset retirement costs for general plant	1,193	(1,193)	-	-	-	(1,193)	-
48		Subtotal - General plant	$ 675,501	$ (1,193)	$ (1,176)	$ -	$ -	$ (2,369)	$ 673,132
49		Total - Electric plant in service	$12,547,710	$ (1,345)	$ (24,731)	$ 17,196	$ 12,008	$ 3,128	$12,550,839

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
Adjustment RB-1 - Supporting Schedule 1A - FE PA Met-Ed Rate District Plant in Service

To adjust plant in service to (1) eliminate asset retirement costs in accordance with 18 CFR Chapter 1 § 35.18 Asset retirement obligations; (2) eliminate an allocated portion of plant that supports Penelec Rate District's New York jurisdiction; (3) include plant associated with West Penn Rate District's acquisition of the electric distribution system of LIDA; and (4) include plant associated with the two-year cycle of inspection and maintenance of overhead lines and transformers supported by FE PA witness Smith. FE PA witness Lyons is responsible for the allocation factor used in part (2) of the adjustment.

Line	Acct No.	Description	Per Budget Plant in Service	Asset Retirement Costs	New York	LIDA	I&M Cycle	Total Adjustment	Plant in Service, as adjusted
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
		NON-DEPRECIABLE PLANT							
1	301	Organization	$ 124	$ -	$ -	$ -	$ -	$ -	$ 124
2	302	Franchises and consents	151	-	-	-	-	-	151
3	350.1	Transmission land	3,554	-	-	-	-	-	3,554
4	360.1	Distribution land	4,014	-	-	-	-	-	4,014
5	389.1	General land	2,937	-	-	-	-	-	2,937
6		Subtotal - Non-depreciable plant	$ 10,780	$ -	$ -	$ -	$ -	$ -	$ 10,780
		INTANGIBLE PLANT							
7	303	Miscellaneous intangible plant	$ 105,061	$ -	$ -	$ -	$ -	$ -	$ 105,061
8		Subtotal - Intangible plant	$ 105,061	$ -	$ -	$ -	$ -	$ -	$ 105,061
		TRANSMISSION PLANT							
9	350.2	Land rights	$ 26,938	$ -	$ -	$ -	$ -	$ -	$ 26,938
10	352	Structures and improvements	-	-	-	-	-	-	-
11	353	Station equipment	-	-	-	-	-	-	-
12	354	Towers and fixtures	-	-	-	-	-	-	-
13	355	Poles and fixtures	-	-	-	-	-	-	-
14	356	Overhead conductors and devices	-	-	-	-	-	-	-
15	357	Underground conduit	-	-	-	-	-	-	-
16	358	Underground conductors and devices	-	-	-	-	-	-	-
17	359	Roads and trails	-	-	-	-	-	-	-
18	359.1	Asset retirement costs for transmission plant	-	-	-	-	-	-	-
19		Subtotal - Transmission plant	$ 26,938	$ -	$ -	$ -	$ -	$ -	$ 26,938
		DISTRIBUTION PLANT							
20	360.2	Land rights	$ 28,933	$ -	$ -	$ -	$ -	$ -	$ 28,933
21	361	Structures and improvements	18,103	-	-	-	-	-	18,103
22	362	Station equipment	364,453	-	-	-	-	-	364,453
23	363	Energy storage equipment	-	-	-	-	-	-	-
24	364	Poles, towers and fixtures	607,035	-	-	-	2,123	2,123	609,158
25	365	Overhead conductors and devices	1,025,140	-	-	-	2,331	2,331	1,027,470
26	366	Underground conduit	35,459	-	-	-	-	-	35,459
27	367	Underground conductors and devices	358,421	-	-	-	-	-	358,421
28	368	Line transformers	523,356	-	-	-	221	221	523,577
29	369	Services	201,488	-	-	-	-	-	201,488
30	370	Meters	150,008	-	-	-	-	-	150,008
31	371	Installations on customers' premises	4,862	-	-	-	-	-	4,862
32	372	Leased property on customers' premises	-	-	-	-	-	-	-
33	373	Street lighting and signal systems	20,970	-	-	-	-	-	20,970
34	374	Asset retirement costs for distribution plant	49	(49)	-	-	-	(49)	-
35		Subtotal - Distribution plant	$ 3,338,278	$ (49)	$ -	$ -	$ 4,674	$ 4,625	$ 3,342,904
		GENERAL PLANT							
36	389.2	Land rights	$ 18	$ -	$ -	$ -	$ -	$ -	$ 18
37	390	Structures and improvements	156,010	-	-	-	-	-	156,010
38	391	Office furniture and equipment	7,237	-	-	-	-	-	7,237
39	392	Transportation equipment	6,099	-	-	-	-	-	6,099
40	393	Stores equipment	38	-	-	-	-	-	38
41	394	Tools, shop and garage equipment	13,706	-	-	-	-	-	13,706
42	395	Laboratory equipment	86	-	-	-	-	-	86
43	396	Power operated equipment	1,249	-	-	-	-	-	1,249
44	397	Communication equipment	31,274	-	-	-	-	-	31,274
45	398	Miscellaneous equipment	67	-	-	-	-	-	67
46	399	Other tangible property	-	-	-	-	-	-	-
47	399.1	Asset retirement costs for general plant	106	(106)	-	-	-	(106)	-
48		Subtotal - General plant	$ 215,889	$ (106)	$ -	$ -	$ -	$ (106)	$ 215,783
49		Total - Electric plant in service	$ 3,696,946	$ (155)	$ -	$ -	$ 4,674	$ 4,519	$ 3,701,466

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
Adjustment RB-1 - Supporting Schedule 1B - FE PA Penelec Rate District Plant in Service

To adjust plant in service to (1) eliminate asset retirement costs in accordance with 18 CFR Chapter 1 § 35.18 Asset retirement obligations; (2) eliminate an allocated portion of plant that supports Penelec Rate District's New York jurisdiction; (3) include plant associated with West Penn Rate District's acquisition of the electric distribution system of LIDA; and (4) include plant associated with the two-year cycle of inspection and maintenance of overhead lines and transformers supported by FE PA witness Smith. FE PA witness Lyons is responsible for the allocation factor used in part (2) of the adjustment.

Line	Acct No.	Description	Per Budget Plant in Service	Asset Retirement Costs	New York	LIDA	I&M Cycle	Total Adjustment	Plant in Service, as adjusted
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
		NON-DEPRECIABLE PLANT							
1	301	Organization	$ 35	$ -	$ (0)	$ -	$ -	$ (0)	$ 34
2	302	Franchises and consents	307	-	(2)	-	-	(2)	305
3	350.1	Transmission land	2,909	-	(18)	-	-	(18)	2,891
4	360.1	Distribution land	1,681	-	(10)	-	-	(10)	1,671
5	389.1	General land	1,093	-	(7)	-	-	(7)	1,086
6		Subtotal - Non-depreciable plant	$ 6,024	$ -	$ (37)	$ -	$ -	$ (37)	$ 5,987
		INTANGIBLE PLANT							
7	303	Miscellaneous intangible plant	$ 116,678	$ -	$ (712)	$ -	$ -	$ (712)	$ 115,966
8		Subtotal - Intangible plant	$ 116,678	$ -	$ (712)	$ -	$ -	$ (712)	$ 115,966
		TRANSMISSION PLANT							
9	350.2	Land rights	$ 12,718	$ -	$ (78)	$ -	$ -	$ (78)	$ 12,640
10	352	Structures and improvements	-	-	-	-	-	-	-
11	353	Station equipment	-	-	-	-	-	-	-
12	354	Towers and fixtures	-	-	-	-	-	-	-
13	355	Poles and fixtures	-	-	-	-	-	-	-
14	356	Overhead conductors and devices	-	-	-	-	-	-	-
15	357	Underground conduit	-	-	-	-	-	-	-
16	358	Underground conductors and devices	-	-	-	-	-	-	-
17	359	Roads and trails	-	-	-	-	-	-	-
18	359.1	Asset retirement costs for transmission plant	-	-	-	-	-	-	-
19		Subtotal - Transmission plant	$ 12,718	$ -	$ (78)	$ -	$ -	$ (78)	$ 12,640
		DISTRIBUTION PLANT							
20	360.2	Land rights	$ 15,619	$ -	$ (95)	$ -	$ -	$ (95)	$ 15,524
21	361	Structures and improvements	18,925	-	(115)	-	-	(115)	18,810
22	362	Station equipment	430,784	-	(2,628)	-	-	(2,628)	428,156
23	363	Energy storage equipment	-	-	-	-	-	-	-
24	364	Poles, towers and fixtures	747,980	-	(4,563)	-	1,248	(3,315)	744,665
25	365	Overhead conductors and devices	1,316,072	-	(8,028)	-	538	(7,490)	1,308,582
26	366	Underground conduit	46,845	-	(286)	-	-	(286)	46,559
27	367	Underground conductors and devices	271,783	-	(1,658)	-	-	(1,658)	270,125
28	368	Line transformers	500,766	-	(3,055)	-	152	(2,903)	497,863
29	369	Services	144,089	-	(879)	-	-	(879)	143,210
30	370	Meters	152,478	-	(930)	-	-	(930)	151,548
31	371	Installations on customers' premises	28,678	-	(175)	-	-	(175)	28,503
32	372	Leased property on customers' premises	196	-	(1)	-	-	(1)	195
33	373	Street lighting and signal systems	51,823	-	(316)	-	-	(316)	51,507
34	374	Asset retirement costs for distribution plant	81	(81)	-	-	-	(81)	-
35		Subtotal - Distribution plant	$ 3,726,120	$ (81)	$ (22,729)	$ -	$ 1,938	$ (20,872)	$ 3,705,248
		GENERAL PLANT							
36	389.2	Land rights	$ 21	$ -	$ (0)	$ -	$ -	$ (0)	$ 21
37	390	Structures and improvements	102,189	-	(623)	-	-	(623)	101,566
38	391	Office furniture and equipment	8,355	-	(51)	-	-	(51)	8,304
39	392	Transportation equipment	11,242	-	(69)	-	-	(69)	11,173
40	393	Stores equipment	25	-	(0)	-	-	(0)	25
41	394	Tools, shop and garage equipment	19,302	-	(118)	-	-	(118)	19,185
42	395	Laboratory equipment	170	-	(1)	-	-	(1)	169
43	396	Power operated equipment	5,101	-	(31)	-	-	(31)	5,070
44	397	Communication equipment	46,275	-	(282)	-	-	(282)	45,992
45	398	Miscellaneous equipment	71	-	(0)	-	-	(0)	71
46	399	Other tangible property	-	-	-	-	-	-	-
47	399.1	Asset retirement costs for general plant	322	(322)	-	-	-	(322)	-
48		Subtotal - General plant	$ 193,073	$ (322)	$ (1,176)	$ -	$ -	$ (1,498)	$ 191,576
49		Total - Electric plant in service	$ 4,054,613	$ (403)	$ (24,731)	$ -	$ 1,938	$ (23,195)	$ 4,031,418

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
Adjustment RB-1 - Supporting Schedule 1C - FE PA Penn Power Rate District Plant in Service

To adjust plant in service to (1) eliminate asset retirement costs in accordance with 18 CFR Chapter 1 § 35.18 Asset retirement obligations; (2) eliminate an allocated portion of plant that supports Penelec Rate District's New York jurisdiction; (3) include plant associated with West Penn Rate District's acquisition of the electric distribution system of LIDA; and (4) include plant associated with the two-year cycle of inspection and maintenance of overhead lines and transformers supported by FE PA witness Smith. FE PA witness Lyons is responsible for the allocation factor used in part (2) of the adjustment.

Line	Acct No.	Description	Per Budget Plant in Service	Asset Retirement Costs	New York	LIDA	I&M Cycle	Total Adjustment	Plant in Service, as adjusted
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
		NON-DEPRECIABLE PLANT							
1	301	Organization	$ 23	$ -	$ -	$ -	$ -	$ -	$ 23
2	302	Franchises and consents	69	-	-	-	-	-	69
3	350.1	Transmission land	2,112	-	-	-	-	-	2,112
4	360.1	Distribution land	2,650	-	-	-	-	-	2,650
5	389.1	General land	227	-	-	-	-	-	227
6		Subtotal - Non-depreciable plant	$ 5,080	$ -	$ -	$ -	$ -	$ -	$ 5,080
		INTANGIBLE PLANT							
7	303	Miscellaneous intangible plant	$ 25,253	$ -	$ -	$ -	$ -	$ -	$ 25,253
8		Subtotal - Intangible plant	$ 25,253	$ -	$ -	$ -	$ -	$ -	$ 25,253
		TRANSMISSION PLANT							
9	350.2	Land rights	$ 8,433	$ -	$ -	$ -	$ -	$ -	$ 8,433
10	352	Structures and improvements	-	-	-	-	-	-	-
11	353	Station equipment	-	-	-	-	-	-	-
12	354	Towers and fixtures	-	-	-	-	-	-	-
13	355	Poles and fixtures	-	-	-	-	-	-	-
14	356	Overhead conductors and devices	-	-	-	-	-	-	-
15	357	Underground conduit	-	-	-	-	-	-	-
16	358	Underground conductors and devices	-	-	-	-	-	-	-
17	359	Roads and trails	-	-	-	-	-	-	-
18	359.1	Asset retirement costs for transmission plant	-	-	-	-	-	-	-
19		Subtotal - Transmission plant	$ 8,433	$ -	$ -	$ -	$ -	$ -	$ 8,433
		DISTRIBUTION PLANT							
20	360.2	Land rights	$ 5,803	$ -	$ -	$ -	$ -	$ -	$ 5,803
21	361	Structures and improvements	5,018	-	-	-	-	-	5,018
22	362	Station equipment	128,359	-	-	-	-	-	128,359
23	363	Energy storage equipment	-	-	-	-	-	-	-
24	364	Poles, towers and fixtures	168,503	-	-	-	160	160	168,663
25	365	Overhead conductors and devices	286,376	-	-	-	255	255	286,632
26	366	Underground conduit	8,314	-	-	-	-	-	8,314
27	367	Underground conductors and devices	118,467	-	-	-	-	-	118,467
28	368	Line transformers	143,910	-	-	-	100	100	144,010
29	369	Services	48,938	-	-	-	-	-	48,938
30	370	Meters	53,590	-	-	-	-	-	53,590
31	371	Installations on customers' premises	4,092	-	-	-	-	-	4,092
32	372	Leased property on customers' premises	-	-	-	-	-	-	-
33	373	Street lighting and signal systems	9,201	-	-	-	-	-	9,201
34	374	Asset retirement costs for distribution plant	4	(4)	-	-	-	(4)	-
35		Subtotal - Distribution plant	$ 980,577	$ (4)	$ -	$ -	$ 515	$ 511	$ 981,087
		GENERAL PLANT							
36	389.2	Land rights	$ 0	$ -	$ -	$ -	$ -	$ -	$ 0
37	390	Structures and improvements	11,972	-	-	-	-	-	11,972
38	391	Office furniture and equipment	1,988	-	-	-	-	-	1,988
39	392	Transportation equipment	1,809	-	-	-	-	-	1,809
40	393	Stores equipment	27	-	-	-	-	-	27
41	394	Tools, shop and garage equipment	3,938	-	-	-	-	-	3,938
42	395	Laboratory equipment	22	-	-	-	-	-	22
43	396	Power operated equipment	1,392	-	-	-	-	-	1,392
44	397	Communication equipment	11,598	-	-	-	-	-	11,598
45	398	Miscellaneous equipment	8	-	-	-	-	-	8
46	399	Other tangible property	-	-	-	-	-	-	-
47	399.1	Asset retirement costs for general plant	33	(33)	-	-	-	(33)	-
48		Subtotal - General plant	$ 32,786	$ (33)	$ -	$ -	$ -	$ (33)	$ 32,753
49		Total - Electric plant in service	$ 1,052,130	$ (37)	$ -	$ -	$ 515	$ 478	$ 1,052,608

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
Adjustment RB-1 - Supporting Schedule 1D - FE PA West Penn Rate District Plant in Service

To adjust plant in service to (1) eliminate asset retirement costs in accordance with 18 CFR Chapter 1 § 35.18 Asset retirement obligations; (2) eliminate an allocated portion of plant that supports Penelec Rate District's New York jurisdiction; (3) include plant associated with West Penn Rate District's acquisition of the electric distribution system of LIDA; and (4) include plant associated with the two-year cycle of inspection and maintenance of overhead lines and transformers supported by FE PA witness Smith. FE PA witness Lyons is responsible for the allocation factor used in part (2) of the adjustment.

Line	Acct No.	Description	Per Budget Plant in Service	Asset Retirement Costs	New York	LIDA	I&M Cycle	Total Adjustment	Plant in Service, as adjusted
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
		NON-DEPRECIABLE PLANT							
1	301	Organization	$ 157	$ -	$ -	$ -	$ -	$ -	$ 157
2	302	Franchises and consents	-	-	-	-	-	-	-
3	350.1	Transmission land	2,500	-	-	-	-	-	2,500
4	360.1	Distribution land	6,738	-	-	-	-	-	6,738
5	389.1	General land	2,063	-	-	-	-	-	2,063
6		Subtotal - Non-depreciable plant	$ 11,457	$ -	$ -	$ -	$ -	$ -	$ 11,457
		INTANGIBLE PLANT							
7	303	Miscellaneous intangible plant	$ 125,825	$ -	$ -	$ -	$ -	$ -	$ 125,825
8		Subtotal - Intangible plant	$ 125,825	$ -	$ -	$ -	$ -	$ -	$ 125,825
		TRANSMISSION PLANT							
9	350.2	Land rights	$ 31,457	$ -	$ -	$ -	$ -	$ -	$ 31,457
10	352	Structures and improvements	-	-	-	-	-	-	-
11	353	Station equipment	-	-	-	-	-	-	-
12	354	Towers and fixtures	-	-	-	-	-	-	-
13	355	Poles and fixtures	-	-	-	-	-	-	-
14	356	Overhead conductors and devices	-	-	-	-	-	-	-
15	357	Underground conduit	-	-	-	-	-	-	-
16	358	Underground conductors and devices	-	-	-	-	-	-	-
17	359	Roads and trails	-	-	-	-	-	-	-
18	359.1	Asset retirement costs for transmission plant	-	-	-	-	-	-	-
19		Subtotal - Transmission plant	$ 31,457	$ -	$ -	$ -	$ -	$ -	$ 31,457
		DISTRIBUTION PLANT							
20	360.2	Land rights	$ 11,317	$ -	$ -	$ -	$ -	$ -	$ 11,317
21	361	Structures and improvements	24,236	-	-	125	-	125	24,361
22	362	Station equipment	442,475	-	-	2,285	-	2,285	444,759
23	363	Energy storage equipment	$ -	-	-	-	-	-	-
24	364	Poles, towers and fixtures	584,379	-	-	3,018	2,826	5,843	590,222
25	365	Overhead conductors and devices	1,037,547	-	-	5,357	1,624	6,981	1,044,528
26	366	Underground conduit	24,652	-	-	127	-	127	24,780
27	367	Underground conductors and devices	268,850	-	-	1,388	-	1,388	270,239
28	368	Line transformers	520,120	-	-	2,686	431	3,116	523,236
29	369	Services	148,471	-	-	767	-	767	149,237
30	370	Meters	215,340	-	-	1,112	-	1,112	216,452
31	371	Installations on customers' premises	9,987	-	-	52	-	52	10,039
32	372	Leased property on customers' premises	297	-	-	2	-	2	298
33	373	Street lighting and signal systems	53,842	-	-	278	-	278	54,120
34	374	Asset retirement costs for distribution plant	17	(17)	-	-	-	(17)	-
35		Subtotal - Distribution plant	$ 3,341,529	$ (17)	$ -	$ 17,196	$ 4,880	$ 22,059	$ 3,363,588
		GENERAL PLANT							
36	389.2	Land rights	$ 293	$ -	$ -	$ -	$ -	$ -	$ 293
37	390	Structures and improvements	141,308	-	-	-	-	-	141,308
38	391	Office furniture and equipment	19,229	-	-	-	-	-	19,229
39	392	Transportation equipment	11,946	-	-	-	-	-	11,946
40	393	Stores equipment	219	-	-	-	-	-	219
41	394	Tools, shop and garage equipment	20,381	-	-	-	-	-	20,381
42	395	Laboratory equipment	384	-	-	-	-	-	384
43	396	Power operated equipment	265	-	-	-	-	-	265
44	397	Communication equipment	38,982	-	-	-	-	-	38,982
45	398	Miscellaneous equipment	11	-	-	-	-	-	11
46	399	Other tangible property	-	-	-	-	-	-	-
47	399.1	Asset retirement costs for general plant	733	(733)	-	-	-	(733)	-
48		Subtotal - General plant	$ 233,752	$ (733)	$ -	$ -	$ -	$ (733)	$ 233,020
49		Total - Electric plant in service	$ 3,744,021	$ (750)	$ -	$ 17,196	$ 4,880	$ 21,326	$ 3,765,347

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
Adjustment RB-2 - Depreciation Reserve

To adjust depreciation reserve to (1) eliminate asset retirement costs in accordance with 18 CFR Chapter 1 § 35.18 Asset retirement obligations; (2) eliminate an allocated portion of plant that supports Penelec Rate District's New York jurisdiction; (3) include plant associated with West Penn Rate District's acquisition of the electric distribution system of LIDA; and (4) include plant associated with the two-year cycle of inspection and maintenance of overhead lines and transformers supported by FE PA witness Smith. FE PA witness Lyons is responsible for the allocation factor used in part (2) of the adjustment.

			Rate District				Total
Line	Description	Reference	Met-Ed	Penelec	Penn Power	West Penn	FE PA
		(1)	(2)	(3)	(4)	(5)	(6)
1	Depreciation reserve per budget		$ 1,132,506	$ 1,251,489	$ 292,827	$ 1,250,064	$ 3,926,886
2	Eliminate asset retirement costs	Adj. RB-2, SS 1, col. 2	(107)	(378)	(33)	(426)	(944)
3	Eliminate reserve supporting Penelec Rate District's New York jurisdiction	Adj. RB-2, SS 1, col. 3	-	(7,632)	-	-	(7,632)
4	Include reserve associated with West Penn Rate District's acquisition of LIDA	Adj. RB-2 SS 1, col. 4	-	-	-	10,781	10,781
5	Include reserve associated with two-year inspection and maintenance cycle	Adj. RB-2, SS 1, col. 5	54	18	6	45	123
6	Total adjustment to depreciation reserve	SUM L2 to L5	$ (53)	$ (7,991)	$ (27)	$ 10,400	$ 2,329
7	Adjusted depreciation reserve per budget	L1 + L6	$ 1,132,453	$ 1,243,498	$ 292,800	$ 1,260,464	$ 3,929,214

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
Adjustment RB-2 - Supporting Schedule 1 - Total FE PA Depreciation Reserve

To adjust depreciation reserve to (1) eliminate asset retirement costs in accordance with 18 CFR Chapter 1 § 35.18 Asset retirement obligations; (2) eliminate an allocated portion of plant that supports Penelec Rate District's New York jurisdiction; (3) include plant associated with West Penn Rate District's acquisition of the electric distribution system of LIDA; and (4) include plant associated with the two-year cycle of inspection and maintenance of overhead lines and transformers supported by FE PA witness Smith. FE PA witness Lyons is responsible for the allocation factor used in part (2) of the adjustment.

Line	Acct No.	Description	Per Budget Reserve	Asset Retirement Costs	New York	LIDA	I&M Cycle	Total Adjustment	Reserve, as adjusted
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
		NON-DEPRECIABLE PLANT							
1	301	Organization	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	302	Franchises and consents	(45)	-	0	-	-	0	(45)
3	350.1	Transmission land	-	-	-	-	-	-	-
4	360.1	Distribution land	-	-	-	-	-	-	-
5	389.1	General land	-	-	-	-	-	-	-
6		Subtotal - Non-depreciable plant	$ (45)	$ -	$ 0	$ -	$ -	$ 0	$ (45)
		INTANGIBLE PLANT							
7	303	Miscellaneous intangible plant	$ 299,266	$ -	$ (539)	$ -	$ -	$ (539)	$ 298,728
8		Subtotal - Intangible plant	$ 299,266	$ -	$ (539)	$ -	$ -	$ (539)	$ 298,728
		TRANSMISSION PLANT							
9	350.2	Land rights	$ 41,436	$ -	$ (49)	$ -	$ -	$ (49)	$ 41,387
10	352	Structures and improvements	-	-	-	-	-	-	-
11	353	Station equipment	-	-	-	-	-	-	-
12	354	Towers and fixtures	-	-	-	-	-	-	-
13	355	Poles and fixtures	-	-	-	-	-	-	-
14	356	Overhead conductors and devices	-	-	-	-	-	-	-
15	357	Underground conduit	-	-	-	-	-	-	-
16	358	Underground conductors and devices	-	-	-	-	-	-	-
17	359	Roads and trails	-	-	-	-	-	-	-
18	359.1	Asset retirement costs for transmission plant	-	-	-	-	-	-	-
19		RWIP	-	-	-	-	-	-	-
20		Subtotal - Transmission plant	$ 41,436	$ -	$ (49)	$ -	$ -	$ (49)	$ 41,387
		DISTRIBUTION PLANT							
21	360.2	Land rights	$ 34,601	$ -	$ (70)	$ -	$ -	$ (70)	$ 34,532
22	361	Structures and improvements	31,925	-	(62)	128	-	66	31,990
23	362	Station equipment	468,458	-	(790)	2,151	-	1,360	469,818
24	363	Energy storage equipment	-	-	-	-	-	-	-
25	364	Poles, towers and fixtures	614,209	-	(1,399)	1,873	56	530	614,739
26	365	Overhead conductors and devices	627,457	-	(1,582)	1,882	56	356	627,813
27	366	Underground conduit	50,590	-	(129)	99	-	(30)	50,560
28	367	Underground conductors and devices	304,607	-	(559)	766	-	207	304,813
29	368	Line transformers	628,945	-	(1,133)	2,046	11	924	629,870
30	369	Services	249,543	-	(369)	688	-	319	249,862
31	370	Meters	240,906	-	(387)	965	-	578	241,484
32	371	Installations on customers' premises	35,866	-	(141)	68	-	(72)	35,793
33	372	Leased property on customers' premises	471	-	(1)	3	-	2	472
34	373	Street lighting and signal systems	33,959	-	(83)	112	-	29	33,988
35	374	Asset retirement costs for distribution plant	137	(137)	-	0	-	(137)	0
36		RWIP	(5,567)	-	98	-	-	98	(5,469)
37		Subtotal - Distribution plant	$ 3,316,106	$ (137)	$ (6,607)	$ 10,781	$ 123	$ 4,160	$ 3,320,266
		GENERAL PLANT							
38	389.2	Land rights	$ 198	$ -	$ (0)	$ -	$ -	$ (0)	$ 198
39	390	Structures and improvements	158,937	-	(246)	-	-	(246)	158,691
40	391	Office furniture and equipment	25,879	-	(42)	-	-	(42)	25,838
41	392	Transportation equipment	14,043	-	(16)	-	-	(16)	14,027
42	393	Stores equipment	707	-	(3)	-	-	(3)	704
43	394	Tools, shop and garage equipment	23,583	-	(48)	-	-	(48)	23,534
44	395	Laboratory equipment	(806)	-	8	-	-	8	(799)
45	396	Power operated equipment	6,140	-	(29)	-	-	(29)	6,111
46	397	Communication equipment	40,597	-	(65)	-	-	(65)	40,532
47	398	Miscellaneous equipment	(878)	-	6	-	-	6	(872)
48	399	Other tangible property	-	-	-	-	-	-	-
49	399.1	Asset retirement costs for general plant	807	(807)	-	-	-	(807)	-
50		RWIP	916	-	(3)	-	-	(3)	914
51		Subtotal - General plant	$ 270,123	$ (807)	$ (437)	$ -	$ -	$ (1,244)	$ 268,878
52		Total - Electric plant in service	$ 3,926,886	$ (944)	$ (7,632)	$ 10,781	$ 123	$ 2,329	$ 3,929,214

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
Adjustment RB-2 - Supporting Schedule 1A - FE PA Met-Ed Rate District Depreciation Reserve

To adjust depreciation reserve to (1) eliminate asset retirement costs in accordance with 18 CFR Chapter 1 § 35.18 Asset retirement obligations; (2) eliminate an allocated portion of plant that supports Penelec Rate District's New York jurisdiction; (3) include plant associated with West Penn Rate District's acquisition of the electric distribution system of LIDA; and (4) include plant associated with the two-year cycle of inspection and maintenance of overhead lines and transformers supported by FE PA witness Smith. FE PA witness Lyons is responsible for the allocation factor used in part (2) of the adjustment.

Line	Acct No.	Description	Per Budget Reserve	Asset Retirement Costs	New York	LIDA	I&M Cycle	Total Adjustment	Reserve, as adjusted
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
		NON-DEPRECIABLE PLANT							
1	301	Organization	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	302	Franchises and consents	(15)	-	-	-	-	-	(15)
3	350.1	Transmission land	-	-	-	-	-	-	-
4	360.1	Distribution land	-	-	-	-	-	-	-
5	389.1	General land	-	-	-	-	-	-	-
6		Subtotal - Non-depreciable plant	$ (15)	$ -	$ -	$ -	$ -	$ -	$ (15)
		INTANGIBLE PLANT							
7	303	Miscellaneous intangible plant	$ 82,975	$ -	$ -	$ -	$ -	$ -	$ 82,975
8		Subtotal - Intangible plant	$ 82,975	$ -	$ -	$ -	$ -	$ -	$ 82,975
		TRANSMISSION PLANT							
9	350.2	Land rights	$ 16,423	$ -	$ -	$ -	$ -	$ -	$ 16,423
10	352	Structures and improvements	-	-	-	-	-	-	-
11	353	Station equipment	-	-	-	-	-	-	-
12	354	Towers and fixtures	-	-	-	-	-	-	-
13	355	Poles and fixtures	-	-	-	-	-	-	-
14	356	Overhead conductors and devices	-	-	-	-	-	-	-
15	357	Underground conduit	-	-	-	-	-	-	-
16	358	Underground conductors and devices	-	-	-	-	-	-	-
17	359	Roads and trails	-	-	-	-	-	-	-
18	359.1	Asset retirement costs for transmission plant	-	-	-	-	-	-	-
19		RWIP	-	-	-	-	-	-	-
20		Subtotal - Transmission plant	$ 16,423	$ -	$ -	$ -	$ -	$ -	$ 16,423
		DISTRIBUTION PLANT							
21	360.2	Land rights	$ 18,112	$ -	$ -	$ -	$ -	$ -	$ 18,112
22	361	Structures and improvements	7,872	-	-	-	-	-	7,872
23	362	Station equipment	108,120	-	-	-	-	-	108,120
24	363	Energy storage equipment	-	-	-	-	-	-	-
25	364	Poles, towers and fixtures	160,891	-	-	-	21	21	160,911
26	365	Overhead conductors and devices	145,498	-	-	-	30	30	145,528
27	366	Underground conduit	16,609	-	-	-	-	-	16,609
28	367	Underground conductors and devices	112,612	-	-	-	-	-	112,612
29	368	Line transformers	209,049	-	-	-	3	3	209,052
30	369	Services	100,256	-	-	-	-	-	100,256
31	370	Meters	61,213	-	-	-	-	-	61,213
32	371	Installations on customers' premises	3,349	-	-	-	-	-	3,349
33	372	Leased property on customers' premises	-	-	-	-	-	-	-
34	373	Street lighting and signal systems	6,249	-	-	-	-	-	6,249
35	374	Asset retirement costs for distribution plant	30	(30)	-	-	-	(30)	-
36		RWIP	(7,196)	-	-	-	-	-	(7,196)
37		Subtotal - Distribution plant	$ 942,663	$ (30)	$ -	$ -	$ 54	$ 23	$ 942,687
		GENERAL PLANT							
38	389.2	Land rights	$ 16	$ -	$ -	$ -	$ -	$ -	$ 16
39	390	Structures and improvements	71,264	-	-	-	-	-	71,264
40	391	Office furniture and equipment	4,449	-	-	-	-	-	4,449
41	392	Transportation equipment	3,230	-	-	-	-	-	3,230
42	393	Stores equipment	32	-	-	-	-	-	32
43	394	Tools, shop and garage equipment	4,470	-	-	-	-	-	4,470
44	395	Laboratory equipment	86	-	-	-	-	-	86
45	396	Power operated equipment	677	-	-	-	-	-	677
46	397	Communication equipment	6,040	-	-	-	-	-	6,040
47	398	Miscellaneous equipment	56	-	-	-	-	-	56
48	399	Other tangible property	-	-	-	-	-	-	-
49	399.1	Asset retirement costs for general plant	77	(77)	-	-	-	(77)	-
50		RWIP	62	-	-	-	-	-	62
51		Subtotal - General plant	$ 90,459	$ (77)	$ -	$ -	$ -	$ (77)	$ 90,382
52		Total - Electric plant in service	$ 1,132,506	$ (107)	$ -	$ -	$ 54	$ (53)	$ 1,132,453

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
Adjustment RB-2 - Supporting Schedule 1B - FE PA Penelec Rate District Depreciation Reserve

To adjust depreciation reserve to (1) eliminate asset retirement costs in accordance with 18 CFR Chapter 1 § 35.18 Asset retirement obligations; (2) eliminate an allocated portion of plant that supports Penelec Rate District's New York jurisdiction; (3) include plant associated with West Penn Rate District's acquisition of the electric distribution system of LIDA; and (4) include plant associated with the two-year cycle of inspection and maintenance of overhead lines and transformers supported by FE PA witness Smith. FE PA witness Lyons is responsible for the allocation factor used in part (2) of the adjustment.

Line	Acct No.	Description	Per Budget Reserve	Asset Retirement Costs	New York	LIDA	I&M Cycle	Total Adjustment	Reserve, as adjusted
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
		NON-DEPRECIABLE PLANT							
1	301	Organization	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	302	Franchises and consents	(32)	-	0	-	-	0	(31)
3	350.1	Transmission land	-	-	-	-	-	-	-
4	360.1	Distribution land	-	-	-	-	-	-	-
5	389.1	General land	-	-	-	-	-	-	-
6		Subtotal - Non-depreciable plant	$ (32)	$ -	$ 0	$ -	$ -	$ 0	$ (31)
		INTANGIBLE PLANT							
7	303	Miscellaneous intangible plant	$ 88,295	$ -	$ (539)	$ -	$ -	$ (539)	$ 87,756
8		Subtotal - Intangible plant	$ 88,295	$ -	$ (539)	$ -	$ -	$ (539)	$ 87,756
		TRANSMISSION PLANT							
9	350.2	Land rights	$ 8,032	$ -	$ (49)	$ -	$ -	$ (49)	$ 7,983
10	352	Structures and improvements	-	-	-	-	-	-	-
11	353	Station equipment	-	-	-	-	-	-	-
12	354	Towers and fixtures	-	-	-	-	-	-	-
13	355	Poles and fixtures	-	-	-	-	-	-	-
14	356	Overhead conductors and devices	-	-	-	-	-	-	-
15	357	Underground conduit	-	-	-	-	-	-	-
16	358	Underground conductors and devices	-	-	-	-	-	-	-
17	359	Roads and trails	-	-	-	-	-	-	-
18	359.1	Asset retirement costs for transmission plant	-	-	-	-	-	-	-
19		RWIP	-	-	-	-	-	-	-
20		Subtotal - Transmission plant	$ 8,032	$ -	$ (49)	$ -	$ -	$ (49)	$ 7,983
		DISTRIBUTION PLANT							
21	360.2	Land rights	$ 11,428	$ -	$ (70)	$ -	$ -	$ (70)	$ 11,358
22	361	Structures and improvements	10,233	-	(62)	-	-	(62)	10,170
23	362	Station equipment	129,558	-	(790)	-	-	(790)	128,767
24	363	Energy storage equipment	-	-	-	-	-	-	-
25	364	Poles, towers and fixtures	229,288	-	(1,399)	-	11	(1,388)	227,900
26	365	Overhead conductors and devices	259,298	-	(1,582)	-	6	(1,576)	257,723
27	366	Underground conduit	21,191	-	(129)	-	-	(129)	21,062
28	367	Underground conductors and devices	91,698	-	(559)	-	-	(559)	91,139
29	368	Line transformers	185,715	-	(1,133)	-	2	(1,131)	184,585
30	369	Services	60,445	-	(369)	-	-	(369)	60,076
31	370	Meters	63,418	-	(387)	-	-	(387)	63,032
32	371	Installations on customers' premises	23,064	-	(141)	-	-	(141)	22,923
33	372	Leased property on customers' premises	194	-	(1)	-	-	(1)	193
34	373	Street lighting and signal systems	13,587	-	(83)	-	-	(83)	13,504
35	374	Asset retirement costs for distribution plant	81	(81)	-	-	-	(81)	-
36		RWIP	(16,014)	-	98	-	-	98	(15,917)
37		Subtotal - Distribution plant	$ 1,083,183	$ (81)	$ (6,607)	$ -	$ 18	$ (6,669)	$ 1,076,514
		GENERAL PLANT							
38	389.2	Land rights	$ 35	$ -	$ (0)	$ -	$ -	$ (0)	$ 35
39	390	Structures and improvements	40,274	-	(246)	-	-	(246)	40,028
40	391	Office furniture and equipment	6,804	-	(42)	-	-	(42)	6,763
41	392	Transportation equipment	2,596	-	(16)	-	-	(16)	2,580
42	393	Stores equipment	469	-	(3)	-	-	(3)	466
43	394	Tools, shop and garage equipment	7,905	-	(48)	-	-	(48)	7,857
44	395	Laboratory equipment	(1,242)	-	8	-	-	8	(1,234)
45	396	Power operated equipment	4,720	-	(29)	-	-	(29)	4,691
46	397	Communication equipment	10,682	-	(65)	-	-	(65)	10,617
47	398	Miscellaneous equipment	(957)	-	6	-	-	6	(951)
48	399	Other tangible property	-	-	-	-	-	-	-
49	399.1	Asset retirement costs for general plant	297	(297)	-	-	-	(297)	-
50		RWIP	427	-	(3)	-	-	(3)	424
51		Subtotal - General plant	$ 72,011	$ (297)	$ (437)	$ -	$ -	$ (735)	$ 71,276
52		Total - Electric plant in service	$ 1,251,489	$ (378)	$ (7,632)	$ -	$ 18	$ (7,991)	$ 1,243,498

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
Adjustment RB-2 - Supporting Schedule 1C - FE PA Penn Power Rate District Depreciation Reserve

To adjust depreciation reserve to (1) eliminate asset retirement costs in accordance with 18 CFR Chapter 1 § 35.18 Asset retirement obligations; (2) eliminate an allocated portion of plant that supports Penelec Rate District's New York jurisdiction; (3) include plant associated with West Penn Rate District's acquisition of the electric distribution system of LIDA; and (4) include plant associated with the two-year cycle of inspection and maintenance of overhead lines and transformers supported by FE PA witness Smith. FE PA witness Lyons is responsible for the allocation factor used in part (2) of the adjustment.

Line	Acct No.	Description	Per Budget Reserve	Asset Retirement Costs	New York	LIDA	I&M Cycle	Total Adjustment	Reserve, as adjusted
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
		NON-DEPRECIABLE PLANT							
1	301	Organization	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	302	Franchises and consents	1	-	-	-	-	-	1
3	350.1	Transmission land	-	-	-	-	-	-	-
4	360.1	Distribution land	-	-	-	-	-	-	-
5	389.1	General land	-	-	-	-	-	-	-
6		Subtotal - Non-depreciable plant	$ 1	$ -	$ -	$ -	$ -	$ -	$ 1
		INTANGIBLE PLANT							
7	303	Miscellaneous intangible plant	$ 19,291	$ -	$ -	$ -	$ -	$ -	$ 19,291
8		Subtotal - Intangible plant	$ 19,291	$ -	$ -	$ -	$ -	$ -	$ 19,291
		TRANSMISSION PLANT							
9	350.2	Land rights	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10	352	Structures and improvements	-	-	-	-	-	-	-
11	353	Station equipment	-	-	-	-	-	-	-
12	354	Towers and fixtures	-	-	-	-	-	-	-
13	355	Poles and fixtures	-	-	-	-	-	-	-
14	356	Overhead conductors and devices	-	-	-	-	-	-	-
15	357	Underground conduit	-	-	-	-	-	-	-
16	358	Underground conductors and devices	-	-	-	-	-	-	-
17	359	Roads and trails	-	-	-	-	-	-	-
18	359.1	Asset retirement costs for transmission plant	-	-	-	-	-	-	-
19		RWIP	-	-	-	-	-	-	-
20		Subtotal - Transmission plant	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		DISTRIBUTION PLANT							
21	360.2	Land rights	$ (145)	$ -	$ -	$ -	$ -	$ -	$ (145)
22	361	Structures and improvements	1,834	-	-	-	-	-	1,834
23	362	Station equipment	29,869	-	-	-	-	-	29,869
24	363	Energy storage equipment	-	-	-	-	-	-	-
25	364	Poles, towers and fixtures	49,062	-	-	-	1	1	49,063
26	365	Overhead conductors and devices	46,818	-	-	-	3	3	46,821
27	366	Underground conduit	3,501	-	-	-	-	-	3,501
28	367	Underground conductors and devices	28,740	-	-	-	-	-	28,740
29	368	Line transformers	43,050	-	-	-	1	1	43,052
30	369	Services	24,562	-	-	-	-	-	24,562
31	370	Meters	26,138	-	-	-	-	-	26,138
32	371	Installations on customers' premises	3,061	-	-	-	-	-	3,061
33	372	Leased property on customers' premises	-	-	-	-	-	-	-
34	373	Street lighting and signal systems	3,706	-	-	-	-	-	3,706
35	374	Asset retirement costs for distribution plant	3	(3)	-	-	-	(3)	-
36		RWIP	2,403	-	-	-	-	-	2,403
37		Subtotal - Distribution plant	$ 262,601	$ (3)	$ -	$ -	$ 6	$ 2	$ 262,604
		GENERAL PLANT							
38	389.2	Land rights	$ -	$ -	$ -	$ -	$ -	$ -	$ -
39	390	Structures and improvements	3,475	-	-	-	-	-	3,475
40	391	Office furniture and equipment	1,116	-	-	-	-	-	1,116
41	392	Transportation equipment	1,014	-	-	-	-	-	1,014
42	393	Stores equipment	24	-	-	-	-	-	24
43	394	Tools, shop and garage equipment	980	-	-	-	-	-	980
44	395	Laboratory equipment	18	-	-	-	-	-	18
45	396	Power operated equipment	509	-	-	-	-	-	509
46	397	Communication equipment	3,699	-	-	-	-	-	3,699
47	398	Miscellaneous equipment	8	-	-	-	-	-	8
48	399	Other tangible property	-	-	-	-	-	-	-
49	399.1	Asset retirement costs for general plant	30	(30)	-	-	-	(30)	-
50		RWIP	60	-	-	-	-	-	60
51		Subtotal - General plant	$ 10,933	$ (30)	$ -	$ -	$ -	$ (30)	$ 10,904
52		Total - Electric plant in service	$ 292,827	$ (33)	$ -	$ -	$ 6	$ (27)	$ 292,800

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
Adjustment RB-2 - Supporting Schedule 1D - FE PA West Penn Rate District Depreciation Reserve

To adjust depreciation reserve to (1) eliminate asset retirement costs in accordance with 18 CFR Chapter 1 § 35.18 Asset retirement obligations; (2) eliminate an allocated portion of plant that supports Penelec Rate District's New York jurisdiction; (3) include plant associated with West Penn Rate District's acquisition of the electric distribution system of LIDA; and (4) include plant associated with the two-year cycle of inspection and maintenance of overhead lines and transformers supported by FE PA witness Smith. FE PA witness Lyons is responsible for the allocation factor used in part (2) of the adjustment.

Line	Acct No.	Description	Per Budget Reserve	Asset Retirement Costs	New York	LIDA	I&M Cycle	Total Adjustment	Reserve, as adjusted
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
		NON-DEPRECIABLE PLANT							
1	301	Organization	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	302	Franchises and consents	-	-	-	-	-	-	-
3	350.1	Transmission land	-	-	-	-	-	-	-
4	360.1	Distribution land	-	-	-	-	-	-	-
5	389.1	General land	-	-	-	-	-	-	-
6		Subtotal - Non-depreciable plant	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		INTANGIBLE PLANT							
7	303	Miscellaneous intangible plant	$ 108,705	$ -	$ -	$ -	$ -	$ -	$ 108,705
8		Subtotal - Intangible plant	$ 108,705	$ -	$ -	$ -	$ -	$ -	$ 108,705
		TRANSMISSION PLANT							
9	350.2	Land rights	$ 16,981	$ -	$ -	$ -	$ -	$ -	$ 16,981
10	352	Structures and improvements	-	-	-	-	-	-	-
11	353	Station equipment	-	-	-	-	-	-	-
12	354	Towers and fixtures	-	-	-	-	-	-	-
13	355	Poles and fixtures	-	-	-	-	-	-	-
14	356	Overhead conductors and devices	-	-	-	-	-	-	-
15	357	Underground conduit	-	-	-	-	-	-	-
16	358	Underground conductors and devices	-	-	-	-	-	-	-
17	359	Roads and trails	-	-	-	-	-	-	-
18	359.1	Asset retirement costs for transmission plant	-	-	-	-	-	-	-
19		RWIP	-	-	-	-	-	-	-
20		Subtotal - Transmission plant	$ 16,981	$ -	$ -	$ -	$ -	$ -	$ 16,981
		DISTRIBUTION PLANT							
21	360.2	Land rights	$ 5,207	$ -	$ -	$ -	$ -	$ -	$ 5,207
22	361	Structures and improvements	11,986	-	-	128	-	128	12,114
23	362	Station equipment	200,911	-	-	2,151	-	2,151	203,062
24	363	Energy storage equipment	-	-	-	-	-	-	-
25	364	Poles, towers and fixtures	174,969	-	-	1,873	23	1,896	176,865
26	365	Overhead conductors and devices	175,843	-	-	1,882	17	1,899	177,742
27	366	Underground conduit	9,290	-	-	99	-	99	9,389
28	367	Underground conductors and devices	71,556	-	-	766	-	766	72,322
29	368	Line transformers	191,131	-	-	2,046	5	2,051	193,182
30	369	Services	64,280	-	-	688	-	688	64,968
31	370	Meters	90,137	-	-	965	-	965	91,102
32	371	Installations on customers' premises	6,392	-	-	68	-	68	6,460
33	372	Leased property on customers' premises	277	-	-	3	-	3	280
34	373	Street lighting and signal systems	10,417	-	-	112	-	112	10,529
35	374	Asset retirement costs for distribution plant	23	(23)	-	0	-	(23)	0
36		RWIP	15,241	-	-	-	-	-	15,241
37		Subtotal - Distribution plant	$ 1,027,658	$ (23)	$ -	$ 10,781	$ 45	$ 10,804	$ 1,038,462
		GENERAL PLANT							
38	389.2	Land rights	$ 147	$ -	$ -	$ -	$ -	$ -	$ 147
39	390	Structures and improvements	43,924	-	-	-	-	-	43,924
40	391	Office furniture and equipment	13,510	-	-	-	-	-	13,510
41	392	Transportation equipment	7,203	-	-	-	-	-	7,203
42	393	Stores equipment	182	-	-	-	-	-	182
43	394	Tools, shop and garage equipment	10,227	-	-	-	-	-	10,227
44	395	Laboratory equipment	331	-	-	-	-	-	331
45	396	Power operated equipment	233	-	-	-	-	-	233
46	397	Communication equipment	20,176	-	-	-	-	-	20,176
47	398	Miscellaneous equipment	15	-	-	-	-	-	15
48	399	Other tangible property	-	-	-	-	-	-	-
49	399.1	Asset retirement costs for general plant	404	(404)	-	-	-	(404)	-
50		RWIP	368	-	-	-	-	-	368
51		Subtotal - General plant	$ 96,720	$ (404)	$ -	$ -	$ -	$ (404)	$ 96,316
52		Total - Electric plant in service	$ 1,250,064	$ (426)	$ -	$ 10,781	$ 45	$ 10,400	$ 1,260,464

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
Adjustment RB-3 - Material and Supplies Inventory

To (1) include FE PA's portion of material and supplies inventory maintained by FirstEnergy Service Company based on a 13-month average including the HTY; and (2) remove an allocated portion of material and supplies inventory that supports Penelec Rate District's New York jurisdiction. FE PA witness Lyons is responsible for the allocation factor used in part (2) of the adjustment.

Line	Description	Reference	Rate District				Total FE PA
			Met-Ed	Penelec	Penn Power	West Penn	
		(1)	(2)	(3)	(4)	(5)	(6)
1	December		$ 17,163	$ 19,954	$ 4,729	$ 16,661	$ 58,507
2	January		18,329	21,003	5,197	17,091	61,619
3	February		19,345	21,728	5,343	17,669	64,085
4	March		21,251	21,776	5,452	17,822	66,302
5	April		21,639	22,670	5,584	18,409	68,302
6	May		21,652	23,708	5,874	19,846	71,079
7	June		21,825	24,343	6,005	20,763	72,937
8	July		21,923	24,762	6,169	21,720	74,575
9	August		21,912	25,124	6,119	22,810	75,965
10	September		22,376	25,562	6,112	23,403	77,453
11	October		23,941	25,695	6,473	24,106	80,215
12	November		25,332	26,145	6,463	24,928	82,867
13	December		25,535	26,964	6,717	25,986	85,202
14	Total	SUM L1 to L13	$ 282,224	$ 309,432	$ 76,236	$ 271,214	$ 939,106
15	Average Balance	L14 / 13	$ 21,710	$ 23,802	$ 5,864	$ 20,863	$ 72,239
	Non-jurisdictional allocation						
16	Less: New York jurisdictional	-L15 * 0.61%	$ -	$ (145)	$ -	$ -	$ (145)
17	Average Jurisdictional Balance	L15 + L16	$ 21,710	$ 23,657	$ 5,864	$ 20,863	$ 72,094

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
Adjustment RB-4 - Cash Working Capital

To include an addition to rate base for cash working capital requirements. FE PA witness Lyons is responsible for the adjustment.

Line	Description	Reference	Rate District				Total
			Met-Ed	Penelec	Penn Power	West Penn	FE PA
		(1)	(2)	(3)	(4)	(5)	(6)
1	Cash working capital	Exhibit TSL-4	$ 65,234	$ 64,440.81	$ 14,835	$ 56,986	$ 201,495

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
Adjustment RB-5 - Unamortized Deferral and Verizon Complaint Balances

To (1) include the unamortized balance of the storm reserves maintained in accordance with the terms and conditions of the Rate Districts' 2016 Settlement at Docket Nos. R-2016-2537349, et al.; (2) include the unamortized deferred extraordinary storm damage balances for the Rate Districts as approved by the Commission, as noted below; (3) include the unamortized COVID-19 deferral balances for the Rate Districts; (4) include the unamortized Verizon complaint balances for the Rate Districts; and (5) eliminate from each balance one year of amortization as proposed in Adjustment IS-10 in the FPFTY.

Line	Description	Reference	Rate District				Total
			Met-Ed	Penelec	Penn Power	West Penn	FE PA
		(1)	(2)	(3)	(4)	(5)	(6)
1	2023 Storm reserve balance		$ 88,886	$ 41,279	$ 19,465	$ 39,858	$ 189,488
2	2024 Storm reserve activity		10,962	4,000	1,116	2,867	18,944
3	Storm reserve amortization	Adj. IS-10, L12	(33,282)	(15,093)	(6,861)	(14,241)	(69,477)
4	Storm reserve balance	SUM L1 to L3	$ 66,565	$ 30,186	$ 13,721	$ 28,483	$ 138,955
5	Extraordinary storm deferral [(A)]		$ 33,572	$ 8,176	$ 19,950	$ 23,396	$ 85,094
6	Extraordinary storm deferral amortization	Adj. IS-10, L15	(11,191)	(2,725)	(6,650)	(7,799)	(28,365)
7	Extraordinary storm deferral balance	L5 + L6	$ 22,381	$ 5,451	$ 13,300	$ 15,597	$ 56,729
8	Total deferred storm damage	L4 + L7	$ 88,946	$ 35,637	$ 27,021	$ 44,080	$ 195,684
9	COVID-19 deferral		$ 6,323	$ 10,554	$ 3,580	$ 9,925	$ 30,383
10	COVID-19 deferral amortization	Adj. IS-10, L16	(2,108)	(3,518)	(1,193)	(3,308)	(10,128)
11	COVID-19 deferral balance	L9 + L10	$ 4,216	$ 7,036	$ 2,387	$ 6,616	$ 20,255
12	Verizon complaint	Exhibit JMS-4	HIGHLY CONFIDENTIAL INFORMATION REDACTED				
13	Verizon complaint amortization	Adj. IS-10, L22	HIGHLY CONFIDENTIAL INFORMATION REDACTED				
14	Verizon complaint balance	L12 + L13	HIGHLY CONFIDENTIAL INFORMATION REDACTED				
15	Total unamortized deferral and Verizon complaint balances	L8 + L11 + L14	$ 100,480	$ 51,782	$ 30,240	$ 50,696	$ 233,198

Note:

(A) Met-Ed Rate District's approved extraordinary storm damage deferral includes Winter Storm Riley at Docket No. P-2018-3005957.
Penelec Rate District's approved extraordinary storm damage deferral includes the April 2023 Storm at Docket No. P-2023-3044150.
Penn Power Rate District's approved extraordinary storm damage deferrals include (1) Winter Storm Avery at Docket No. P-2019-3014311; and (2) the March 2023 Storm at Docket No. P-2023-3043073. Additionally, there is an outstanding petition for the April 2023 Storm at Docket No. P-2023-3044479, which is included in the extraordinary storm damage deferral balance.
West Penn's Rate District's approved extraordinary storm damage deferrals include (1) Winter Storm Avery at Docket No. P-2019-3014314; (2) Winter Storm Quiana at Docket No. P-2019-3014988; and (3) Winter Storm Quest at Docket No. P-2023-3043394.

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
Adjustment RB-6 - Customer Deposits

To (1) include a deduction to rate base for customer deposits based on a 13-month average including the HTY; and (2) remove an allocated portion of customer deposits related to Penelec Rate District's New York jurisdiction. FE PA witness Lyons is responsible for the allocation factor used in part (2) of the adjustment.

Line	Description	Reference	Rate District				Total FE PA
			Met-Ed	Penelec	Penn Power	West Penn	
		(1)	(2)	(3)	(4)	(5)	(6)
1	December		$ (34,257)	$ (29,017)	$ (7,600)	$ (30,199)	$ (101,073)
2	January		(34,692)	(29,173)	(7,668)	(30,292)	(101,825)
3	February		(34,416)	(29,328)	(7,644)	(30,383)	(101,771)
4	March		(34,653)	(29,528)	(7,730)	(30,614)	(102,524)
5	April		(35,154)	(29,793)	(7,648)	(30,835)	(103,431)
6	May		(35,632)	(29,857)	(7,813)	(30,899)	(104,201)
7	June		(35,922)	(30,124)	(7,831)	(31,002)	(104,879)
8	July		(36,236)	(30,629)	(7,876)	(31,183)	(105,924)
9	August		(36,508)	(31,042)	(7,918)	(31,355)	(106,822)
10	September		(36,762)	(31,203)	(7,985)	(31,706)	(107,655)
11	October		(37,013)	(31,465)	(8,035)	(31,908)	(108,421)
12	November		(37,318)	(31,541)	(8,042)	(32,098)	(108,999)
13	December		(37,530)	(31,646)	(8,041)	(32,661)	(109,877)
14	Total	SUM L1 to L13	$ (466,091)	$ (394,345)	$ (101,832)	$ (405,135)	$ (1,367,403)
15	Average Balance	L14 / 13	$ (35,853)	$ (30,334)	$ (7,833)	$ (31,164)	$ (105,185)
	Non-jurisdictional allocation						
16	Less: New York jurisdictional	-L15 * 0.01%	$ -	$ 3	$ -	$ -	$ 3
17	Average Jurisdictional Balance	L15 + L16	$ (35,853)	$ (30,331)	$ (7,833)	$ (31,164)	$ (105,182)

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
Adjustment RB-7 - Customer Advances

To include a deduction to rate base for customer advances based on a 13-month average including the HTY.

Line	Description	Reference	Rate District				Total
			Met-Ed	Penelec	Penn Power	West Penn	FE PA
		(1)	(2)	(3)	(4)	(5)	(6)
1	December		$ -	$ -	$ -	$ (565)	$ (565)
2	January		-	-	-	(565)	(565)
3	February		-	-	-	(565)	(565)
4	March		-	-	-	(565)	(565)
5	April		-	-	-	(553)	(553)
6	May		-	-	-	(553)	(553)
7	June		-	-	-	(553)	(553)
8	July		-	-	-	(553)	(553)
9	August		-	-	-	(553)	(553)
10	September		-	-	-	(553)	(553)
11	October		-	-	-	(553)	(553)
12	November		-	-	-	(553)	(553)
13	December		-	-	-	(553)	(553)
14	Total	SUM L1 to L13	$ -	$ -	$ -	$ (7,238)	$ (7,238)
15	Average Balance	L14 / 13	$ -	$ -	$ -	$ (557)	$ (557)

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
Adjustment RB-8 - Accumulated Deferred Income Taxes ("ADIT")

To adjust property-related ADIT (excluding the impact of SFAS 109 deferrals) to (1) eliminate excludable items (capital lease vehicles); (2) include an offset for net operating loss carryforwards as required by IRS normalization rules; (3) include an offset for the corporate alternative minimum tax credit; and (4) eliminate an allocated portion of ADIT related to Penelec Rate District's New York jurisdiction. FE PA witness Gawlik supports the calculation of ADIT. FE PA witness Lyons is responsible for the allocation factor used in part (4) of the adjustment.

Line	Description	Reference	Rate District				Total
			Met-Ed	Penelec	Penn Power	West Penn	FE PA
		(1)	(2)	(3)	(4)	(5)	(6)
1	Property-related ADIT		$ (576,303)	$ (645,097)	$ (167,126)	$ (511,192)	$ (1,899,718)
2	Less: excludable items		5,778	3,074	410	2,161	11,423
3	Less: offset for net operating loss carryforwards		-	-	-	-	-
4	Less: offset for corporate alternative minimum tax credits	Exhibit GJG-2	15,398	3,670	13,094	5,526	37,688
5	Total before non-jurisdictional allocations	SUM L1 to L4	$ (555,127)	$ (638,353)	$ (153,621)	$ (503,505)	$ (1,850,607)
	Non-jurisdictional allocation						
6	Less: New York jurisdictional	-L5 * 0.61%	$ -	$ 3,894	$ -	$ -	$ 3,894
7	Property-related ADIT, as adjusted	L5 + L6	$ (555,127)	$ (634,459)	$ (153,621)	$ (503,505)	$ (1,846,713)

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
Adjustment RB-9 - Capitalized Pension and OPEB

To (1) eliminate the timing differences between the recognition of pension and OPEB expense and rate base under the immediate and delayed recognition methodologies for the portion of costs capitalized from 2011-2017, as supported by FE PA witness Ashton; and (2) eliminate an allocated portion related to Penelec Rate District's New York jurisdiction. FE PA witness Lyons is responsible for the allocation factor used in part (2) of the adjustment.

Line	Description	Reference	Rate District				Total
			Met-Ed	Penelec	Penn Power	West Penn	FE PA
		(1)	(2)	(3)	(4)	(5)	(6)
1	Capitalized pension / OPEB timing differences	Exhibit TMA-3	$ (7,844)	$ 6,094	$ (4,345)	$ (4,030)	$ (10,125)
	Non-jurisdictional allocation						
2	Less: New York jurisdictional	-L1 * 0.61%	-	(37)	-	-	(37)
3	Capitalized pension and OPEB, as adjusted	L1 + L2	$ (7,844)	$ 6,057	$ (4,345)	$ (4,030)	$ (10,162)

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
Total FE PA Income Statement

Line	Description	Reference	Per Budget	Adj. IS-1 Remove Retained Riders	Base Rates Per Budget	Adjustment	Pro forma Adjusted at Present Rates	Proposed Rate Increase	Pro forma Adjusted at Proposed Rates	Add Back Retained Riders	Pro forma Adjusted at Proposed Rates Including Riders
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	Retail Sales	Adj. IS-2	$ 4,120,493	$(2,616,824)	$ 1,503,669	$ (8,368)	$ 1,495,300	$ 502,490	$ 1,997,790	$ 2,616,824	$ 4,614,614
2	Sales for Resale		165	(165)	-	-	-	-	-	165	165
3	Other Operating Revenue	Adj. IS-3	74,776	-	74,776	(432)	74,344	1,359	75,703	-	75,703
4	Total Operating Revenue	SUM L1 to L3	$ 4,195,433	$(2,616,989)	$ 1,578,445	$ (8,800)	$ 1,569,644	$ 503,849	$ 2,073,493	$ 2,616,989	$ 4,690,482
5	Power Supply Expense		$ 2,093,218	$(2,093,218)	$ -	$ -	$ -	$ -	$ -	$ 2,093,218	$ 2,093,218
6	Transmission Expense	Adj. IS-4	138,225	(131,645)	6,580	65	6,644	-	6,644	131,645	138,289
7	Distribution Expense	Adj. IS-5	319,523	-	319,523	104,672	424,195	-	424,195	-	424,195
8	Customer Accounts Expense	Adj. IS-6	70,007	(39,774)	30,233	30,099	60,332	5,528	65,860	39,774	105,634
9	Customer Service and Information Expense	Adj. IS-7	201,270	(180,291)	20,979	8,267	29,246	-	29,246	180,291	209,537
10	Administrative and General Expense	Adj. IS-8	153,111	(26,741)	126,370	55,403	181,773	1,204	182,977	26,741	209,719
11	Depreciation Expense	Adj. IS-9	316,738	-	316,738	72,034	388,772	-	388,772	-	388,772
12	Amortization Expense	Adj. IS-10	(27,552)	10,220	(17,332)	143,272	125,940	-	125,940	(10,220)	115,720
13	Taxes Other Than Income Taxes	Adj. IS-11	258,030	(154,393)	103,637	(1,714)	101,924	29,647	131,570	154,393	285,963
14	Total Operating Expense Before Ta:	SUM L5 to L13	$ 3,522,570	$(2,615,842)	$ 906,728	$ 412,098	$ 1,318,826	$ 36,379	$ 1,355,205	$ 2,615,842	$ 3,971,047
15	Operating Income Before Tax	L4 - L14	$ 672,864	$ (1,147)	$ 671,717	$ (420,898)	$ 250,819	$ 467,470	$ 718,288	$ 1,147	$ 719,435
16	Federal Income Tax - Current	Adj. IS-12	$ 1,661	$ (222)	$ 1,440	$ (1,025)	$ 414	$ 90,325	$ 90,739	$ 222	$ 90,961
17	State Income Tax - Current	Adj. IS-12	-	(92)	(92)	(1,214)	(1,306)	37,351	36,045	92	36,137
18	Federal Income Tax - Deferred	Adj. IS-13	(9,465)	-	(9,465)	14,090	4,625	-	4,625	-	4,625
19	State Income Tax - Deferred		-	-	-	-	-	-	-	-	-
20	Investment Tax Credit		-	-	-	-	-	-	-	-	-
21	Total Income Tax Expense	SUM L16 to L20	$ (7,803)	$ (313)	$ (8,116)	$ 11,850	$ 3,734	$ 127,676	$ 131,409	$ 313	$ 131,723
22	Total Operating Expense	L14 + L21	$ 3,514,766	$(2,616,155)	$ 898,611	$ 423,948	$ 1,322,559	$ 164,055	$ 1,486,614	$ 2,616,155	$ 4,102,770
23	Operating Income	L4 - L22	$ 680,667	$ (834)	$ 679,833	$ (432,748)	$ 247,085	$ 339,794	$ 586,879	$ 834	$ 587,713

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
FE PA Met-Ed Rate District Income Statement

Line	Description	Reference	Per Budget	Adj. IS-1A Remove Retained Riders	Base Rates Per Budget	Adjustment	Pro forma Adjusted at Present Rates	Proposed Rate Increase	Pro forma Adjusted at Proposed Rates	Add Back Retained Riders	Pro forma Adjusted at Proposed Rates Including Riders
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	Retail Sales	Adj. IS-2	$ 1,252,657	$ (782,697)	$ 469,960	$ (1,304)	$ 468,656	$ 145,960	$ 614,615	$ 782,697	$ 1,397,312
2	Sales for Resale		58	(58)	-	-	-	-	-	58	58
3	Other Operating Revenue	Adj. IS-3	28,777	-	28,777	(1,457)	27,320	372	27,692	-	27,692
4	Total Operating Revenue	SUM L1 to L3	$ 1,281,492	$ (782,755)	$ 498,737	$ (2,761)	$ 495,976	$ 146,332	$ 642,308	$ 782,755	$ 1,425,063
5	Power Supply Expense		$ 647,549	$ (647,549)	$ -	$ -	$ -	$ -	$ -	$ 647,549	$ 647,549
6	Transmission Expense	Adj. IS-4	12,629	(12,120)	510	4	513	-	513	12,120	12,633
7	Distribution Expense	Adj. IS-5	95,289	-	95,289	33,069	128,358	-	128,358	-	128,358
8	Customer Accounts Expense	Adj. IS-6	20,773	(12,569)	8,204	10,122	18,325	1,702	20,028	12,569	32,597
9	Customer Service and Information Expense	Adj. IS-7	64,560	(57,601)	6,959	2,159	9,118	-	9,118	57,601	66,719
10	Administrative and General Expense	Adj. IS-8	49,520	(8,484)	41,036	20,747	61,783	350	62,133	8,484	70,617
11	Depreciation Expense	Adj. IS-9	90,897	-	90,897	22,348	113,245	-	113,245	-	113,245
12	Amortization Expense	Adj. IS-10	(12,943)	3,209	(9,734)	61,634	51,901	-	51,901	(3,209)	48,691
13	Taxes Other Than Income Taxes	Adj. IS-11	79,035	(46,179)	32,856	(399)	32,457	8,612	41,069	46,179	87,248
14	Total Operating Expense Before Ta:	SUM L5 to L13	$ 1,047,309	$ (781,292)	$ 266,017	$ 149,683	$ 415,700	$ 10,664	$ 426,364	$ 781,292	$ 1,207,656
15	Operating Income Before Tax	L4 - L14	$ 234,183	$ (1,464)	$ 232,719	$ (152,444)	$ 80,275	$ 135,668	$ 215,944	$ 1,464	$ 217,407
16	Federal Income Tax - Current	Adj. IS-12	$ 492	$ (283)	$ 209	$ 631	$ 840	$ 26,214	$ 27,054	$ 283	$ 27,337
17	State Income Tax - Current	Adj. IS-12	-	(117)	(117)	(48)	(165)	10,840	10,675	117	10,792
18	Federal Income Tax - Deferred	Adj. IS-13	(2,893)	-	(2,893)	4,399	1,506	-	1,506	-	1,506
19	State Income Tax - Deferred		-	-	-	-	-	-	-	-	-
20	Investment Tax Credit		-	-	-	-	-	-	-	-	-
21	Total Income Tax Expense	SUM L16 to L20	$ (2,401)	$ (400)	$ (2,801)	$ 4,982	$ 2,181	$ 37,054	$ 39,235	$ 400	$ 39,635
22	Total Operating Expense	L14 + L21	$ 1,044,908	$ (781,691)	$ 263,217	$ 154,665	$ 417,882	$ 47,718	$ 465,599	$ 781,691	$ 1,247,291
23	Operating Income	L4 - L22	$ 236,584	$ (1,064)	$ 235,520	$ (157,426)	$ 78,094	$ 98,615	$ 176,708	$ 1,064	$ 177,772

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
FE PA Penelec Rate District Income Statement

Line	Description	Reference	Per Budget	Adj. IS-1B Remove Retained Riders	Base Rates Per Budget	Adjustment	Pro forma Adjusted at Present Rates	Proposed Rate Increase	Pro forma Adjusted at Proposed Rates	Add Back Retained Riders	Pro forma Adjusted at Proposed Rates Including Riders
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	Retail Sales	Adj. IS-2	$ 1,139,002	$ (662,092)	$ 476,910	$ (5,318)	$ 471,592	$ 132,565	$ 604,157	$ 662,092	$ 1,266,249
2	Sales for Resale		61	(61)	-	-	-	-	-	61	61
3	Other Operating Revenue	Adj. IS-3	26,264	-	26,264	(1,052)	25,212	398	25,610	-	25,610
4	Total Operating Revenue	SUM L1 to L3	$ 1,165,326	$ (662,152)	$ 503,173	$ (6,369)	$ 496,804	$ 132,963	$ 629,767	$ 662,152	$ 1,291,920
5	Power Supply Expense		$ 505,114	$ (505,114)	$ -	$ -	$ -	$ -	$ -	$ 505,114	$ 505,114
6	Transmission Expense	Adj. IS-4	48,472	(48,407)	66	5	71	-	71	48,407	48,478
7	Distribution Expense	Adj. IS-5	104,832	-	104,832	26,829	131,660	-	131,660	-	131,660
8	Customer Accounts Expense	Adj. IS-6	23,658	(11,910)	11,748	8,098	19,846	1,679	21,525	11,910	33,435
9	Customer Service and Information Expense	Adj. IS-7	58,934	(53,317)	5,617	2,482	8,099	-	8,099	53,317	61,416
10	Administrative and General Expense	Adj. IS-8	38,453	(7,788)	30,665	19,215	49,881	318	50,198	7,788	57,987
11	Depreciation Expense	Adj. IS-9	95,328	-	95,328	26,733	122,061	-	122,061	-	122,061
12	Amortization Expense	Adj. IS-10	(7,511)	3,090	(4,422)	34,809	30,387	-	30,387	(3,090)	27,298
13	Taxes Other Than Income Taxes	Adj. IS-11	71,649	(39,063)	32,586	(674)	31,912	7,821	39,733	39,063	78,797
14	Total Operating Expense Before Ta:	SUM L5 to L13	$ 938,929	$ (662,510)	$ 276,419	$ 117,497	$ 393,916	$ 9,818	$ 403,734	$ 662,510	$ 1,066,244
15	Operating Income Before Tax	L4 - L14	$ 226,397	$ 357	$ 226,755	$ (123,866)	$ 102,888	$ 123,145	$ 226,033	$ (357)	$ 225,676
16	Federal Income Tax - Current	Adj. IS-12	$ 550	$ 69	$ 619	$ 3,664	$ 4,283	$ 23,794	$ 28,077	$ (69)	$ 28,008
17	State Income Tax - Current	Adj. IS-12	-	29	29	1,283	1,311	9,839	11,151	(29)	11,122
18	Federal Income Tax - Deferred	Adj. IS-13	(4,261)	-	(4,261)	5,230	969	-	969	-	969
19	State Income Tax - Deferred		-	-	-	-	-	-	-	-	-
20	Investment Tax Credit		-	-	-	-	-	-	-	-	-
21	Total Income Tax Expense	SUM L16 to L20	$ (3,711)	$ 98	$ (3,613)	$ 10,176	$ 6,563	$ 33,634	$ 40,196	$ (98)	$ 40,099
22	Total Operating Expense	L14 + L21	$ 935,218	$ (662,412)	$ 272,806	$ 127,673	$ 400,479	$ 43,452	$ 443,931	$ 662,412	$ 1,106,343
23	Operating Income	L4 - L22	$ 230,108	$ 260	$ 230,368	$ (134,043)	$ 96,325	$ 89,512	$ 185,837	$ (260)	$ 185,577

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
FE PA Penn Power Rate District Income Statement

Line	Description	Reference	Per Budget	Adj. IS-1C Remove Retained Riders	Base Rates Per Budget	Adjustment	Pro forma Adjusted at Present Rates	Proposed Rate Increase	Pro forma Adjusted at Proposed Rates	Add Back Retained Riders	Pro forma Adjusted at Proposed Rates Including Riders
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	Retail Sales	Adj. IS-2	$ 349,415	$ (222,327)	$ 127,088	$ (185)	$ 126,902	$ 54,617	$ 181,520	$ 222,327	$ 403,847
2	Sales for Resale		10	(10)	-	-	-	-	-	10	10
3	Other Operating Revenue	Adj. IS-3	5,436	-	5,436	84	5,520	147	5,667	-	5,667
4	Total Operating Revenue	SUM L1 to L3	$ 354,861	$ (222,337)	$ 132,524	$ (102)	$ 132,422	$ 54,764	$ 187,186	$ 222,337	$ 409,523
5	Power Supply Expense		$ 186,512	$ (186,512)	$ -	$ -	$ -	$ -	$ -	$ 186,512	$ 186,512
6	Transmission Expense	Adj. IS-4	4,791	(4,711)	80	2	82	-	82	4,711	4,793
7	Distribution Expense	Adj. IS-5	25,371	-	25,371	12,122	37,493	-	37,493	-	37,493
8	Customer Accounts Expense	Adj. IS-6	5,561	(3,502)	2,060	2,527	4,587	556	5,142	3,502	8,644
9	Customer Service and Information Expense	Adj. IS-7	17,386	(15,717)	1,669	613	2,281	-	2,281	15,717	17,998
10	Administrative and General Expense	Adj. IS-8	13,764	(2,261)	11,503	6,114	17,617	131	17,748	2,261	20,008
11	Depreciation Expense	Adj. IS-9	27,027	-	27,027	6,604	33,631	-	33,631	-	33,631
12	Amortization Expense	Adj. IS-10	(3,668)	3,022	(646)	16,042	15,396	-	15,396	(3,022)	12,374
13	Taxes Other Than Income Taxes	Adj. IS-11	21,540	(13,117)	8,423	(64)	8,359	3,222	11,581	13,117	24,698
14	Total Operating Expense Before Ta:	SUM L5 to L13	$ 298,284	$ (222,797)	$ 75,487	$ 43,959	$ 119,446	$ 3,909	$ 123,355	$ 222,797	$ 346,152
15	Operating Income Before Tax	L4 - L14	$ 56,577	$ 460	$ 57,037	$ (44,061)	$ 12,976	$ 50,855	$ 63,831	$ (460)	$ 63,371
16	Federal Income Tax - Current	Adj. IS-12	$ 136	$ 89	$ 225	$ (3,131)	$ (2,905)	$ 9,826	$ 6,921	$ (89)	$ 6,832
17	State Income Tax - Current	Adj. IS-12	-	37	37	(1,390)	(1,354)	4,063	2,710	(37)	2,673
18	Federal Income Tax - Deferred	Adj. IS-13	(209)	-	(209)	1,589	1,380	-	1,380	-	1,380
19	State Income Tax - Deferred		-	-	-	-	-	-	-	-	-
20	Investment Tax Credit		-	-	-	-	-	-	-	-	-
21	Total Income Tax Expense	SUM L16 to L20	$ (73)	$ 126	$ 53	$ (2,932)	$ (2,879)	$ 13,890	$ 11,010	$ (126)	$ 10,885
22	Total Operating Expense	L14 + L21	$ 298,211	$ (222,671)	$ 75,540	$ 41,027	$ 116,567	$ 17,799	$ 134,365	$ 222,671	$ 357,037
23	Operating Income	L4 - L22	$ 56,650	$ 334	$ 56,984	$ (41,128)	$ 15,856	$ 36,966	$ 52,821	$ (334)	$ 52,487

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
FE PA West Penn Rate District Income Statement

Line	Description	Reference	Per Budget	Adj. IS-1D Remove Retained Riders	Base Rates Per Budget	Adjustment	Pro forma Adjusted at Present Rates	Proposed Rate Increase	Pro forma Adjusted at Proposed Rates	Add Back Retained Riders	Pro forma Adjusted at Proposed Rates Including Riders
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	Retail Sales	Adj. IS-2	$ 1,379,420	$ (949,709)	$ 429,711	$ (1,561)	$ 428,151	$ 169,348	$ 597,498	$ 949,709	$ 1,547,207
2	Sales for Resale		36	(36)	-	-	-	-	-	36	36
3	Other Operating Revenue	Adj. IS-3	14,300	-	14,300	1,992	16,292	442	16,734	-	16,734
4	Total Operating Revenue	SUM L1 to L3	$ 1,393,755	$ (949,744)	$ 444,011	$ 432	$ 444,442	$ 169,789	$ 614,232	$ 949,744	$ 1,563,976
5	Power Supply Expense		$ 754,044	$ (754,044)	$ -	$ -	$ -	$ -	$ -	$ 754,044	$ 754,044
6	Transmission Expense	Adj. IS-4	72,332	(66,408)	5,924	54	5,978	-	5,978	66,408	72,385
7	Distribution Expense	Adj. IS-5	94,031	-	94,031	32,653	126,684	-	126,684	-	126,684
8	Customer Accounts Expense	Adj. IS-6	20,015	(11,793)	8,222	9,352	17,574	1,591	19,165	11,793	30,958
9	Customer Service and Information Expense	Adj. IS-7	60,391	(53,657)	6,734	3,014	9,747	-	9,747	53,657	63,404
10	Administrative and General Expense	Adj. IS-8	51,374	(8,209)	43,165	9,327	52,492	406	52,898	8,209	61,107
11	Depreciation Expense	Adj. IS-9	103,487	-	103,487	16,349	119,836	-	119,836	-	119,836
12	Amortization Expense	Adj. IS-10	(3,430)	899	(2,531)	30,786	28,256	-	28,256	(899)	27,357
13	Taxes Other Than Income Taxes	Adj. IS-11	85,805	(56,033)	29,772	(576)	29,196	9,992	39,187	56,033	95,220
14	Total Operating Expense Before Ta:	SUM L5 to L13	$ 1,238,048	$ (949,244)	$ 288,804	$ 100,959	$ 389,763	$ 11,988	$ 401,752	$ 949,244	$ 1,350,995
15	Operating Income Before Tax	L4 - L14	$ 155,707	$ (501)	$ 155,206	$ (100,527)	$ 54,679	$ 157,801	$ 212,480	$ 501	$ 212,981
16	Federal Income Tax - Current	Adj. IS-12	$ 483	$ (97)	$ 386	$ (2,190)	$ (1,803)	$ 30,490	$ 28,687	$ 97	$ 28,784
17	State Income Tax - Current	Adj. IS-12	-	(40)	(40)	(1,059)	(1,099)	12,608	11,510	40	11,550
18	Federal Income Tax - Deferred	Adj. IS-13	(2,101)	-	(2,101)	2,872	771	-	771	-	771
19	State Income Tax - Deferred		-	-	-	-	-	-	-	-	-
20	Investment Tax Credit		-	-	-	-	-	-	-	-	-
21	Total Income Tax Expense	SUM L16 to L20	$ (1,618)	$ (137)	$ (1,755)	$ (376)	$ (2,131)	$ 43,099	$ 40,967	$ 137	$ 41,104
22	Total Operating Expense	L14 + L21	$ 1,236,430	$ (949,381)	$ 287,049	$ 100,583	$ 387,632	$ 55,087	$ 442,719	$ 949,381	$ 1,392,100
23	Operating Income	L4 - L22	$ 157,325	$ (364)	$ 156,961	$ (100,151)	$ 56,811	$ 114,702	$ 171,513	$ 364	$ 171,877

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
Adjustment IS-1 - Total FE PA Riders Retained

To adjust revenues and expenses to (1) exclude the revenues and expenses related to separate Section 1307 reconcilable riders not being rolled into base rates; and (2) adjust generation-related uncollectible accounts expense recovered through the Default Service Support Rider, as shown on Adjustment IS-6, Supporting Schedule 1.

Line	Description	Reference	Default Service Support	Energy Efficiency and Conservation	Universal Service	Solar	Price to Compare / Hourly Pricing	Total Surcharges Retained
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	Retail Sales		$ 170,618	$ 69,561	$ 152,048	$ 1,148	$ 2,223,449	$ 2,616,824
2	Sales for Resale		-	165	-	-	-	165
3	Other Operating Revenue		-	-	-	-	-	-
4	Total Operating Revenue	SUM L1 to L3	$ 170,618	$ 69,726	$ 152,048	$ 1,148	$ 2,223,449	$ 2,616,989
5	Power Supply Expense		$ (6,316)	$ 4	$ -	$ -	$ 2,099,529	$ 2,093,218
6	Transmission Expense		131,645	-	-	-	-	131,645
7	Distribution Expense		-	-	-	-	-	-
8	Customer Accounts Expense		39,774	-	-	-	-	39,774
9	Customer Service and Information Expense		-	41,866	138,425	-	-	180,291
10	Administrative and General Expense		-	26,741	-	-	-	26,741
11	Depreciation Expense		-	-	-	-	-	-
12	Amortization Expense		(2,196)	(2,990)	1,150	1,219	(7,402)	(10,220)
13	Taxes Other Than Income Taxes		10,066	4,104	8,971	68	131,184	154,393
14	Total Operating Expense Before Tax	SUM L5 to L13	$ 172,974	$ 69,726	$ 148,545	$ 1,286	$ 2,223,311	$ 2,615,842
15	Operating Income Before Tax	L4 - L14	$ (2,356)	$ (0)	$ 3,503	$ (139)	$ 139	$ 1,147
16	Federal Income Tax - Current		$ (455)	$ -	$ 677	$ (27)	$ 27	$ 222
17	State Income Tax - Current		(188)	-	280	(11)	11	92
18	Federal Income Tax - Deferred		-	-	-	-	-	-
19	State Income Tax - Deferred		-	-	-	-	-	-
20	Investment Tax Credit		-	-	-	-	-	-
21	Total Income Tax Expense	SUM L16 to L20	$ (643)	$ -	$ 957	$ (38)	$ 38	$ 313
22	Total Operating Expense	L14 + L21	$ 172,330	$ 69,726	$ 149,502	$ 1,249	$ 2,223,349	$ 2,616,155
23	Operating Income	L4 - L22	$ (1,713)	$ (0)	$ 2,546	$ (101)	$ 101	$ 834

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
Adjustment IS-1A - FE PA Met-Ed Rate District Riders Retained

To adjust revenues and expenses to (1) exclude the revenues and expenses related to separate Section 1307 reconcilable riders not being rolled into base rates; and (2) adjust generation-related uncollectible accounts expense recovered through the Default Service Support Rider, as shown on Adjustment IS-6, Supporting Schedule 1.

Line	Description	Reference	Default Service Support	Energy Efficiency and Conservation	Universal Service	Solar	Price to Compare / Hourly Pricing	Total Surcharges Retained
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	Retail Sales		$ 28,225	$ 21,895	$ 48,559	$ 855	$ 683,163	$ 782,697
2	Sales for Resale		-	58	-	-	-	58
3	Other Operating Revenue		-	-	-	-	-	-
4	Total Operating Revenue	SUM L1 to L3	$ 28,225	$ 21,953	$ 48,559	$ 855	$ 683,163	$ 782,755
5	Power Supply Expense		$ 2,440	$ 1	$ -	$ -	$ 645,108	$ 647,549
6	Transmission Expense		12,120	-	-	-	-	12,120
7	Distribution Expense		-	-	-	-	-	-
8	Customer Accounts Expense		12,569	-	-	-	-	12,569
9	Customer Service and Information Expense		-	13,368	44,233	-	-	57,601
10	Administrative and General Expense		-	8,484	-	-	-	8,484
11	Depreciation Expense		-	-	-	-	-	-
12	Amortization Expense		(1,287)	(1,191)	414	871	(2,017)	(3,209)
13	Taxes Other Than Income Taxes		1,665	1,292	2,865	50	40,307	46,179
14	Total Operating Expense Before Tax	SUM L5 to L13	$ 27,507	$ 21,953	$ 47,511	$ 921	$ 683,398	$ 781,292
15	Operating Income Before Tax	L4 - L14	$ 717	$ (0)	$ 1,048	$ (66)	$ (235)	$ 1,464
16	Federal Income Tax - Current		$ 139	$ -	$ 202	$ (13)	$ (45)	$ 283
17	State Income Tax - Current		57	-	84	(5)	(19)	117
18	Federal Income Tax - Deferred		-	-	-	-	-	-
19	State Income Tax - Deferred		-	-	-	-	-	-
20	Investment Tax Credit		-	-	-	-	-	-
21	Total Income Tax Expense	SUM L16 to L20	$ 196	$ -	$ 286	$ (18)	$ (64)	$ 400
22	Total Operating Expense	L14 + L21	$ 27,703	$ 21,953	$ 47,798	$ 903	$ 683,334	$ 781,691
23	Operating Income	L4 - L22	$ 521	$ (0)	$ 762	$ (48)	$ (171)	$ 1,064

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
Adjustment IS-1B - FE PA Penelec Rate District Riders Retained

To adjust revenues and expenses to (1) exclude the revenues and expenses related to separate Section 1307 reconcilable riders not being rolled into base rates; and (2) adjust generation-related uncollectible accounts expense recovered through the Default Service Support Rider, as shown on Adjustment IS-6, Supporting Schedule 1.

Line	Description	Reference	Default Service Support	Energy Efficiency and Conservation	Universal Service	Solar	Price to Compare / Hourly Pricing	Total Surcharges Retained
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	Retail Sales		$ 75,407	$ 20,384	$ 45,449	$ 13	$ 520,839	$ 662,092
2	Sales for Resale		-	61	-	-	-	61
3	Other Operating Revenue		-	-	-	-	-	-
4	Total Operating Revenue	SUM L1 to L3	$ 75,407	$ 20,444	$ 45,449	$ 13	$ 520,839	$ 662,152
5	Power Supply Expense		$ 13,285	$ 1	$ -	$ -	$ 491,828	$ 505,114
6	Transmission Expense		48,407	-	-	-	-	48,407
7	Distribution Expense		-	-	-	-	-	-
8	Customer Accounts Expense		11,910	-	-	-	-	11,910
9	Customer Service and Information Expense		-	12,433	40,885	-	-	53,317
10	Administrative and General Expense		-	7,788	-	-	-	7,788
11	Depreciation Expense		-	-	-	-	-	-
12	Amortization Expense		(1,236)	(980)	1,073	63	(2,009)	(3,090)
13	Taxes Other Than Income Taxes		4,449	1,203	2,682	1	30,730	39,063
14	Total Operating Expense Before Tax	SUM L5 to L13	$ 76,814	$ 20,444	$ 44,639	$ 64	$ 520,549	$ 662,510
15	Operating Income Before Tax	L4 - L14	$ (1,407)	$ -	$ 811	$ (51)	$ 290	$ (357)
16	Federal Income Tax - Current		$ (272)	$ -	$ 157	$ (10)	$ 56	$ (69)
17	State Income Tax - Current		(112)	-	65	(4)	23	(29)
18	Federal Income Tax - Deferred		-	-	-	-	-	-
19	State Income Tax - Deferred		-	-	-	-	-	-
20	Investment Tax Credit		-	-	-	-	-	-
21	Total Income Tax Expense	SUM L16 to L20	$ (384)	$ -	$ 221	$ (14)	$ 79	$ (98)
22	Total Operating Expense	L14 + L21	$ 76,430	$ 20,444	$ 44,860	$ 50	$ 520,628	$ 662,412
23	Operating Income	L4 - L22	$ (1,023)	$ -	$ 589	$ (37)	$ 211	$ (260)

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
Adjustment 1C - FE PA Penn Power Rate District Riders Retained

To adjust revenues and expenses to (1) exclude the revenues and expenses related to separate Section 1307 reconcilable riders not being rolled into base rates; and (2) adjust generation-related uncollectible accounts expense recovered through the Default Service Support Rider, as shown on Adjustment IS-6, Supporting Schedule 1.

Line	Description	Reference	Default Service Support	Energy Efficiency and Conservation	Universal Service	Solar	Price to Compare / Hourly Pricing	Total Surcharges Retained
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	Retail Sales		$ 2,816	$ 5,499	$ 11,730	$ 280	$ 202,002	$ 222,327
2	Sales for Resale		-	10	-	-	-	10
3	Other Operating Revenue		-	-	-	-	-	-
4	Total Operating Revenue	SUM L1 to L3	$ 2,816	$ 5,509	$ 11,730	$ 280	$ 202,002	$ 222,337
5	Power Supply Expense		$ (4,243)	$ 2	$ -	$ -	$ 190,753	$ 186,512
6	Transmission Expense		4,711	-	-	-	-	4,711
7	Distribution Expense		-	-	-	-	-	-
8	Customer Accounts Expense		3,502	-	-	-	-	3,502
9	Customer Service and Information Expense		-	3,584	12,133	-	-	15,717
10	Administrative and General Expense		-	2,261	-	-	-	2,261
11	Depreciation Expense		-	-	-	-	-	-
12	Amortization Expense		(628)	(662)	(1,332)	285	(685)	(3,022)
13	Taxes Other Than Income Taxes		166	324	692	17	11,918	13,117
14	Total Operating Expense Before Tax	SUM L5 to L13	$ 3,507	$ 5,509	$ 11,494	$ 301	$ 201,986	$ 222,797
15	Operating Income Before Tax	L4 - L14	$ (691)	$ -	$ 236	$ (21)	$ 16	$ (460)
16	Federal Income Tax - Current		$ (134)	$ -	$ 46	$ (4)	$ 3	$ (89)
17	State Income Tax - Current		(55)	-	19	(2)	1	(37)
18	Federal Income Tax - Deferred		-	-	-	-	-	-
19	State Income Tax - Deferred		-	-	-	-	-	-
20	Investment Tax Credit		-	-	-	-	-	-
21	Total Income Tax Expense	SUM L16 to L20	$ (189)	$ -	$ 65	$ (6)	$ 4	$ (126)
22	Total Operating Expense	L14 + L21	$ 3,318	$ 5,509	$ 11,558	$ 295	$ 201,991	$ 222,671
23	Operating Income	L4 - L22	$ (502)	$ -	$ 172	$ (15)	$ 11	$ (334)

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
Adjustment 1D - FE PA West Penn Rate District Riders Retained

To adjust revenues and expenses to (1) exclude the revenues and expenses related to separate Section 1307 reconcilable riders not being rolled into base rates; and (2) adjust generation-related uncollectible accounts expense recovered through the Default Service Support Rider, as shown on Adjustment IS-6, Supporting Schedule 1.

Line	Description	Reference	Default Service Support	Energy Efficiency and Conservation	Universal Service	Solar	Price to Compare / Hourly Pricing	Total Surcharges Retained
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	Retail Sales		$ 64,170	$ 21,783	$ 46,310	$ -	$ 817,446	$ 949,709
2	Sales for Resale		-	36	-	-	-	36
3	Other Operating Revenue		-	-	-	-	-	-
4	Total Operating Revenue	SUM L1 to L3	$ 64,170	$ 21,819	$ 46,310	$ -	$ 817,446	$ 949,744
5	Power Supply Expense		$ (17,797)	$ 2	$ -	$ -	$ 771,840	$ 754,044
6	Transmission Expense		66,408	-	-	-	-	66,408
7	Distribution Expense		-	-	-	-	-	-
8	Customer Accounts Expense		11,793	-	-	-	-	11,793
9	Customer Service and Information Expense		-	12,482	41,175	-	-	53,657
10	Administrative and General Expense		-	8,209	-	-	-	8,209
11	Depreciation Expense		-	-	-	-	-	-
12	Amortization Expense		955	(158)	995	-	(2,691)	(899)
13	Taxes Other Than Income Taxes		3,786	1,285	2,732	-	48,229	56,033
14	Total Operating Expense Before Tax	SUM L5 to L13	$ 65,145	$ 21,819	$ 44,902	$ -	$ 817,378	$ 949,244
15	Operating Income Before Tax	L4 - L14	$ (975)	$ -	$ 1,408	$ -	$ 68	$ 501
16	Federal Income Tax - Current		$ (188)	$ -	$ 272	$ -	$ 13	$ 97
17	State Income Tax - Current		(78)	-	112	-	5	40
18	Federal Income Tax - Deferred		-	-	-	-	-	-
19	State Income Tax - Deferred		-	-	-	-	-	-
20	Investment Tax Credit		-	-	-	-	-	-
21	Total Income Tax Expense	SUM L16 to L20	$ (266)	$ -	$ 384	$ -	$ 19	$ 137
22	Total Operating Expense	L14 + L21	$ 64,879	$ 21,819	$ 45,286	$ -	$ 817,396	$ 949,381
23	Operating Income	L4 - L22	$ (709)	$ -	$ 1,023	$ -	$ 49	$ 364

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
Adjustment IS-2 - Base Operating Revenues

To adjust base operating revenues to: (1) eliminate revenues attributable to unbilled revenue and the Penelec Rate District's NY jurisdictional revenue; (2) annualize changes in number of customers; (3) normalize the sales and revenue effects of energy efficiency measures implemented or to be implemented under FE PA and its Rate Districts' Energy Efficiency and Conservation Phase IV Plan and to reflect the impact of behind-the-meter generation; and (4) include revenue associated with the acquisition of LIDA in the West Penn Rate District. FE PA witness Kehl is responsible for parts (2) through (4) of the adjustment.

			Rate District				Total
Line	Description	Reference	Met-Ed	Penelec	Penn Power	West Penn	FE PA
		(1)	(2)	(3)	(4)	(5)	(6)
	Eliminate unbilled and non-jurisdictional revenues						
1	Retail sales revenue per budget	p. 25-29, L1, col. 4	$ 469,960	$ 476,910	$ 127,088	$ 429,711	$ 1,503,669
	Less:						
2	STAS revenue per budget		$ 96	$ 338	$ (26)	$ (215)	$ 193
3	DSIC revenue per budget		24,645	25,049	6,769	22,856	79,318
4	TCJA revenue per budget		(27,853)	(27,658)	(6,654)	(14,739)	(76,905)
5	SMT revenue per budget		(7,132)	(5,872)	(818)	(8,259)	(22,081)
6	Rider revenue rolled in per budget	SUM L2 to L5	$ (10,244)	$ (8,144)	$ (729)	$ (358)	$ (19,475)
7	Base distribution revenue per budget	L6 - L1	$ 480,204	$ 485,054	$ 127,817	$ 430,069	$ 1,523,143
8	Base billed distribution revenues	Exhibit MSK-1	480,438	482,758	127,945	430,168	1,521,309
9	Eliminate unbilled and New York jurisdictional revenues	L8 - L6	$ 234	$ (2,295)	$ 128	$ 98	$ (1,835)
	Base operating revenue adjustment						
10	Normalize customers to year end level	Exhibit MSK-1	$ 778	$ (224)	$ 240	$ 260	$ 1,054
11	Adjust energy efficiency and behind-the-meter	Exhibit MSK-1	$ (2,316)	$ (2,799)	$ (554)	$ (1,919)	$ (7,588)
12	Other revenue adjustment	Exhibit MSK-1	$ -	$ -	$ -	$ -	$ -
13	Adjustment to base operating revenues	SUM L9 to L12	(1,304)	(5,318)	(185)	(1,561)	(8,368)
14	Adjusted retail sales revenue per budget	L1 + L13	$ 468,656	$ 471,592	$ 126,902	$ 428,151	$ 1,495,300

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
Adjustment IS-3 - Other Operating Revenues

To adjust other operating revenues to: (1) reflect changes to tariff administrative fees, as supported by FE PA witness Kehl; (2) include West Penn Rate District's ground lease revenue from its FERC jurisdictional affiliate that is not included in the budget; (3) eliminate revenues associated with the West Penn Rate District's existing agreements with LIDA; (4) eliminate transmission revenue related to West Penn Rate District's FERC jurisdiction; and (5) eliminate an allocated portion related to Penelec Rate District's New York jurisdiction. FE PA witness Lyons is responsible for the allocation factor used in part (5) of the adjustment.

			Rate District				Total
Line	Description	Reference	Met-Ed	Penelec	Penn Power	West Penn	FE PA
		(1)	(2)	(3)	(4)	(5)	(6)
1	Other operating revenues per budget	p. 25-29, L3, col. 4	$ 28,777	$ 26,264	$ 5,436	$ 14,300	$ 74,776
	Other operating revenue adjustments						
2	Adjusted reconnection fees	FE PA witness Kehl	372	237	36	258	904
3	Less: Reconnection fees per budget		(893)	(505)	(72)	(517)	(1,988)
4	Total reconnection fee adjustment	L2 + L3	$ (521)	$ (268)	$ (36)	$ (258)	$ (1,084)
5	Adjusted return check charges	FE PA witness Kehl	257	171	120	195	743
6	Less: Return check charges per budget		(257)	(171)	-	(130)	(558)
7	Total return check charge adjustment	L5 + L6	$ -	$ -	$ 120	$ 65	$ 185
8	Adjusted service charges	FE PA witness Kehl	-	-	-	-	-
9	Less: Service charges per budget		(936)	(649)	-	-	(1,585)
10	Total service charge adjustment	L8 + L9	$ (936)	$ (649)	$ -	$ -	$ (1,585)
11	Include West Penn ground lease revenues not included in the budget		$ -	$ -	$ -	$ 2,373	$ 2,373
12	Eliminate LIDA revenues		$ -	$ -	$ -	$ (188)	$ (188)
13	Eliminate FERC jurisdictional revenues		$ -	$ -	$ -	$ -	$ -
14	Total before non-jurisdictional allocation	SUM L1, L4, L7, L10 to L13	$ 27,320	$ 25,346	$ 5,520	$ 16,292	$ 74,478
	Non-jurisdictional allocation						
15	Less: New York jurisdictional	-L1 * 0.51%	$ -	$ (134)	$ -	$ -	$ (134)
16	Total adjustment to other operating revenues	SUM L4, L7, L10 to L13, L15	(1,457)	(1,052)	84	1,992	(432)
17	Adjusted other operating revenues per budget	L1 + L16	$ 27,320	$ 25,212	$ 5,520	$ 16,292	$ 74,344

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
Adjustment IS-4 - Transmission Expense

To adjust transmission expense to (1) reflect year end wage rates and employee levels; (2) reflect FirstEnergy Service Company year end wage rates and employee levels; (3) eliminate an allocated portion of transmission expense related to West Penn Rate District's FERC jurisdiction; and (4) eliminate an allocated portion related to Penelec Rate District's New York jurisdiction. FE PA witness Lyons is responsible for the allocation factor used in part (4) of the adjustment.

Line	Description	Reference	Rate District				Total
			Met-Ed	Penelec	Penn Power	West Penn	FE PA
		(1)	(2)	(3)	(4)	(5)	(6)
1	Transmission expense per budget	p. 25-29, L6, col. 4	$ 510	$ 66	$ 80	$ 5,924	$ 6,580
	Payroll adjustment						
2	Adjust payroll expense to reflect year end employee levels, wage and salary rates	Adj. IS-4, SS 1, L19	3	5	1	51	61
3	Adjust FirstEnergy Service Company payroll expense allocated to FE PA to reflect year end employee levels, wage and salary rates	Adj. IS-4, SS 2, L8	0	1	0	3	4
4	Total payroll adjustment	L2 + L3	$ 4	$ 6	$ 2	$ 54	$ 65
5	Total before non-jurisdictional allocation	L1 + L4	$ 513	$ 72	$ 82	$ 5,978	$ 6,645
	Non-jurisdictional allocation						
6	Eliminate FERC jurisdictional expense	-L5 * 0%	-	-	-	-	-
7	Less: New York jurisdictional	-L5 * 0.61%	-	(0)	-	-	(0)
8	Total non-jurisdictional adjustment	L6 + L7	$ -	$ (0)	$ -	$ -	$ (0)
9	Total adjustment to transmission expense	L4 + L8	4	5	2	54	65
10	Adjusted transmission expense per budget	L1 + L9	$ 513	$ 71	$ 82	$ 5,978	$ 6,644

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
Adjustment IS-4 - Supporting Schedule 1 - Payroll Expense

To determine the adjustment to payroll expense associated with year end bargaining and non-bargaining wage rates and employee levels; and to allocate the additional payroll expense to the proper FERC classification.

Line	Description	Reference	Rate District				Total FE PA
			Met-Ed	Penelec	Penn Power	West Penn	
		(1)	(2)	(3)	(4)	(5)	(6)
1	Total payroll	II-D-10, part (a) attachments, L6, col. Total	$ 83,421	$ 91,570	$ 22,710	$ 79,842	$ 277,544
	Bargaining Unit		**IBEW 777**	**IBEW 459**	**UWUA 140**	**UWUA 102**	**TOTAL**
2	Increase date	II-D-10, part (d)	5/1/2025	5/15/2025	7/1/2025	11/1/2025	
3	Straight time through increase dates		$ 15,050	$ 12,908	$ 6,602	$ 39,862	$ 74,423
4	Straight time rate of increase	II-D-10, part (d)	2.50%	2.50%	3.50%	3.50%	
5	Straight time increase in test year	L3 * L4	$ 376	$ 323	$ 231	$ 1,395	$ 2,325
	Bargaining Unit			**UWUA 180**			**TOTAL**
6	Increase date	II-D-10, part (d)		9/1/2025			
7	Straight time through increase dates		$ -	$ 8,222	$ -	$ -	$ 8,222
8	Straight time rate of increase	II-D-10, part (d)	0.00%	3.00%	0.00%	0.00%	
9	Straight time increase in test year	L7 * L8	$ -	$ 247	$ -	$ -	$ 247
			Non-Bargaining Employees				
10	Increase date	II-D-10, part (d)	3/1/2025	3/1/2025	3/1/2025	3/1/2025	3/1/2025
11	Straight time through increase dates		$ 2,585	$ 3,618	$ 686	$ 2,484	$ 9,372
12	Straight time rate of increase	II-D-10, part (d)	3.75%	3.75%	3.75%	3.75%	
13	Straight time increase in test year	L11 * L12	$ 97	$ 136	$ 26	$ 93	$ 351
14	Total payroll adjustment	L5 + L9 + L13	473	705	257	1,488	2,923
15	Total payroll as adjusted	L1 + L14	$ 83,894	$ 92,275	$ 22,967	$ 81,331	$ 280,467
16	O&M allocation percentage	II-D-10, part (f)	44.80%	46.50%	35.30%	42.40%	
17	O&M payroll adjustment	L14 * L16	$ 212	$ 328	$ 91	$ 631	$ 1,262
	Allocation of payroll adjustment						
18	Production		$ -	$ -	$ -	$ -	$ -
19	Transmission		3	5	1	51	61
20	Distribution		195	308	79	542	1,124
21	Customer accounts		7	7	4	19	37
22	Customer service		5	3	2	10	20
23	Administrative and general		2	4	4	10	20
24	Total	SUM L18 to L23	$ 212	$ 328	$ 91	$ 631	$ 1,262

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
Adjustment IS-4 - Supporting Schedule 2 - FirstEnergy Service Company Payroll Expense

To determine the adjustment to payroll expense associated with Service Company year end wage rates and employee levels; and to allocate the additional payroll expense to the proper FERC classification.

Line	Description	Reference	Rate District				Total FE PA
			Met-Ed	Penelec	Penn Power	West Penn	
		(1)	(2)	(3)	(4)	(5)	(6)
	First Energy Service Company						
1	Increase date	Adj. IS-4, SS 1, L10	3/1/2025	3/1/2025	3/1/2025	3/1/2025	3/1/2025
2	Straight time through increase dates		$ 4,315	$ 4,836	$ 1,227	$ 5,908	$ 16,287
3	Straight time rate of increase	Adj. IS-4, SS 1, L12	3.75%	3.75%	3.75%	3.75%	
4	Straight time increase in test year	L2 * L3	$ 162	$ 181	$ 46	$ 222	$ 611
5	O&M allocation percentage	Adj. IS-4, SS 1, L16	44.80%	46.50%	35.30%	42.40%	
6	O&M payroll adjustment	L4 * L5	$ 72	$ 84	$ 16	$ 94	$ 267
	Allocation of FESC payroll adjustment						
7	Production		$ -	$ -	$ -	$ -	$ -
8	Transmission		0	1	0	3	4
9	Distribution		15	20	3	22	61
10	Customer accounts		6	8	2	8	23
11	Customer service		8	9	2	19	38
12	Administrative and general		42	47	9	43	140
13	Total	SUM L7 to L12	$ 72	$ 84	$ 16	$ 94	$ 267

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
Adjustment IS-5 - Distribution Expense

To adjust distribution expense to (1) reflect year end wage rates and employee levels; (2) reflect FirstEnergy Service Company year end wage rates and employee levels; (3) reflect storm expense using a five-year average of actual storm expense, excluding extraordinary storms; (4) include enhanced vegetation management expense; (5) adjust inspection and maintenance of overhead lines and transformers expense to reflect a two-year cycle; (6) include the reclassification of amortization of gains and losses on reacquired debt; and (6) eliminate an allocated portion related to Penelec Rate District's New York jurisdiction. FE PA witness Smith is responsible for parts (4) and (5) of the adjustment. FE PA witness Lyons is responsible for the allocation factor used in part (7) of the adjustment.

			Rate District				Total
Line	Description	Reference	Met-Ed	Penelec	Penn Power	West Penn	FE PA
		(1)	(2)	(3)	(4)	(5)	(6)
1	Distribution expense per budget	p. 25-29, L7, col. 4	$ 95,289	$ 104,832	$ 25,371	$ 94,031	$ 319,523
	Payroll adjustment						
2	Adjust payroll expense to reflect year end employee levels, wage and salary rates	Adj. IS-4, SS 1, L20	195	308	79	542	1,124
3	Adjust FirstEnergy Service Company payroll expense allocated to FE PA to reflect year end employee levels, wage and salary rates	Adj. IS-4, SS 2, L9	15	20	3	22	61
4	Total payroll adjustment	L2 + L3	$ 210	$ 329	$ 83	$ 563	$ 1,185
	Storm expense adjustment						
5	Adjust storm expense to reflect five-year average of actual storm costs, excluding extraordinary storm costs	Adj. IS-5, SS 1, L9	$ 1,887	$ 297	$ 1,142	$ 1,844	$ 5,171
	Vegetation management adjustment						
6	Adjust vegetation management expense	FE PA witness Smith	$ 28,619	$ 25,365	$ 10,437	$ 28,425	$ 92,846
	Inspection and maintenance of overhead lines cycle						
7	Adjust inspection of overhead line expense	FE PA witness Smith	$ 2,315	$ 1,532	$ 345	$ 1,814	$ 6,007
	Reclassify amortization of gain/loss on reacquired debt						
8	Amortization of (gain) or loss on reacquired debt		$ 37	$ 114	$ 114	$ 7	$ 271
9	Total before non-jurisdictional allocation	SUM L1, L4 to L8	$ 128,358	$ 132,468	$ 37,493	$ 126,684	$ 425,003
	Non-jurisdictional allocation						
10	Less: New York jurisdictional	-L9 * 0.61%	$ -	$ (808)	$ -	$ -	$ (808)
11	Total adjustment to distribution expense	SUM L4 to L8 + L10	33,069	26,829	12,122	32,653	104,672
12	Adjusted distribution expense per budget	L1 + L11	$ 128,358	$ 131,660	$ 37,493	$ 126,684	$ 424,195

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
Adjustment IS-5 - Supporting Schedule 1 - Five-Year Average Storm Expense

To determine the adjustment to storm expense associated with reflecting a five-year average of actual storm expenses, excluding extraordinary storms, in base rates. FE PA witness Smith is responsible for historical storm expense.

Line	Description	Reference	Rate District				Total
			Met-Ed	Penelec	Penn Power	West Penn	FE PA
		(1)	(2)	(3)	(4)	(5)	(6)
1	2019 storm expense		$ 28,551	$ 12,081	$ 4,252	$ 15,361	$ 60,246
2	2020 storm expense		26,290	10,873	3,562	5,755	46,479
3	2021 storm expense		24,676	6,082	2,483	7,621	40,862
4	2022 storm expense		20,478	14,307	3,418	19,502	57,705
5	2023 storm expense		26,597	11,426	2,360	18,336	58,720
6	Total	SUM L1 to L5	$ 126,592	$ 54,770	$ 16,074	$ 66,575	$ 264,012
7	Average balance	L6 / 5	$ 25,319	$ 10,954	$ 3,215	$ 13,315	$ 52,802
8	Less: Storm expense per budget		(23,431)	(10,657)	(2,072)	(11,471)	(47,632)
9	Adjustment to storm expense	L7 + L8	$ 1,887	$ 297	$ 1,142	$ 1,844	$ 5,171

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
Adjustment IS-6 - Customer Accounts Expense

To adjust customer accounts expense to (1) reflect year end wage rates and employee levels; (2) reflect FirstEnergy Service Company year end wage rates and employee levels; (3) reflect increased uncollectible accounts expense, as supported by FE PA witness Jones; (4) reflect increased O&M costs associated with serving new customers; (5) eliminate an allocated portion related to Penelec Rate District's New York jurisdiction; (6) include interest on customer deposits; and (7) include customer credit card payment processing fees, as supported by FE PA witness Jones.

Line	Description	Reference	Rate District				Total
			Met-Ed	Penelec	Penn Power	West Penn	FE PA
		(1)	(2)	(3)	(4)	(5)	(6)
1	Customer accounts expense per budget	p. 25-29 L8 col. 4	$ 8,204	$ 11,748	$ 2,060	$ 8,222	$ 30,233
	Payroll adjustment						
2	Adjust payroll expense to reflect year end employee levels, wage and salary rates	Adj. IS-4, SS 1, L21	7	7	4	19	37
3	Adjust FirstEnergy Service Company payroll expense allocated to FE PA to reflect year end employee levels, wage and salary rates	Adj. IS-4, SS 2, L10	6	8	2	8	23
4	Total payroll adjustment	L2 + L3	$ 13	$ 15	$ 5	$ 26	$ 60
	Uncollectible accounts expense adjustment						
5	Uncollectible accounts expense	Adj. IS-6, SS 1, L15	$ 5,899	$ 4,581	$ 1,606	$ 5,509	$ 17,595
	Cost associated with serving additional customers						
6	Increased O&M costs associated with increased number of customers in normalized revenue levels	Adj. IS-6, SS 2, L12	$ 10	$ (3)	$ 3	$ 4	$ 14
7	Total before non-jurisdictional allocation	SUM L1, L4 to L6	$ 14,127	$ 16,340	$ 3,674	$ 13,762	$ 47,903
	Non-jurisdictional allocation						
8	Less: New York jurisdictional	-L7 * 0.35%	$ -	$ (57)	$ -	$ -	$ (57)
	Interest on customer deposits						
9	Interest on customer deposits	Adj. IS-6, SS 3, L8	$ 2,501	$ 2,081	$ 537	$ 2,159	$ 7,278
	Credit card payment processing fee adjustment						
10	Include customer credit card payment processing fees	FE PA witness Jones	$ 1,698	$ 1,481	$ 375	$ 1,653	$ 5,208
11	Total adjustment to customer accounts expense	SUM L4 to L6 + SUM L8 to L10	10,122	8,098	2,527	9,352	30,099
12	Adjusted customer accounts expense per budget	L1 + L11	$ 18,325	$ 19,846	$ 4,587	$ 17,574	$ 60,332

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
Adjustment IS-6 - Supporting Schedule 1 - Uncollectible accounts expense

To (1) adjust uncollectible accounts expense, as supported by FE PA witness Jones, based on normalized revenues; and (2) to determine the generation-related uncollectible accounts expense associated with default service, which is recovered in the Default Service Support rider for all residential and commercial customers and Hourly Pricing Default Service rider for non-shopping industrial customers.

Line	Description	Reference	Rate District				Total
			Met-Ed	Penelec	Penn Power	West Penn	FE PA
		(1)	(2)	(3)	(4)	(5)	(6)
1	Uncollectible accounts expense per budget		$ 13,297	$ 15,091	$ 3,393	$ 11,549	$ 43,330
	Uncollectible accounts expense to total billed revenue						
2	Billed revenues as adjusted	Adj. IS-2, L14	$ 468,656	$ 471,592	$ 126,902	$ 428,151	$ 1,495,300
3	Billed Price to Compare / Hourly Pricing default service revenues	Adj. IS-1 , L1, col. 6	683,163	520,839	202,002	817,446	2,223,449
4	Billed revenues on riders retained, excluding Price to Compare / Hourly Pricing default service revenues	Adj. IS-1 , L1, col. 7 - L3	99,534	141,253	20,325	132,263	393,375
5	POR eligible revenues billed on behalf of EGSs		394,555	419,513	142,175	437,827	1,394,070
6	Total billed revenues		$ 1,645,907	$ 1,553,197	$ 491,404	$ 1,815,686	$ 5,506,194
7	Total adjusted uncollectible accounts expense	Exhibit MAJ-1	19,196	19,672	5,000	17,058	60,925
8	Uncollectible accounts expense rate	L7 / L6	(0.011663)	(0.012666)	(0.010174)	(0.009395)	(0.011065)
	Base rates uncollectible accounts expense						
9	Base billed revenues	L2 + L4	568,190	612,845	147,227	560,414	1,888,675
10	Base rate and retained rider uncollectible accounts expense	-L8 * L9	$ 6,627	$ 7,762	$ 1,498	$ 5,265	$ 21,152
	Generation-related uncollectible accounts expense						
11	Generation-related billed revenues	L3 + L5	1,077,718	940,352	344,177	1,255,273	3,617,519
12	Generation-related uncollectible accounts expense	-L8 * L11	$ 12,569	$ 11,910	$ 3,502	$ 11,793	$ 39,774
13	Less: Generation related uncollectible account expense in the DSS and HP Riders		(13,286)	(10,481)	(2,667)	(10,818)	(37,253)
14	Adjustment to generation-related uncollectible accounts expense	L12 + L13	$ (717)	$ 1,429	$ 834	$ 975	$ 2,521
15	Total adjustment to uncollectible accounts expense	L10 + L12 - L1	5,899	4,581	1,606	5,509	17,595
16	Uncollectible accounts expense as adjusted	L1 + L15	$ 19,196	$ 19,672	$ 5,000	$ 17,058	$ 60,925

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
Adjustment IS-6 - Supporting Schedule 2 - Expense Associated with Serving New Customers

To determine the cost associated with serving the additional customers reflected in Adjustment IS-2. The ratio of non-payroll customer account expense to total revenue is applied to the additional revenue from increased customers to estimate this cost. The Commission previously recognized and approved this adjustment. The adjustment to base operating revenue for changes in number of customers is supported by FE PA witness Kehl.

Line	Description	Reference	Rate District				Total FE PA
			Met-Ed	Penelec	Penn Power	West Penn	
		(1)	(2)	(3)	(4)	(5)	(6)
	Customer Account Expense Excluding Labor and Uncollectibles						
1	Customer accounts expense per budget	p. 25-29, L8, col. 2	$ 20,773	$ 23,658	$ 5,561	$ 20,015	$ 70,007
2	Additional uncollectible accounts expense	Adj. IS-6, SS1, L15	5,899	4,581	1,606	5,509	17,595
3	Adjusted customer accounts expense	L1 + L2	$ 26,672	$ 28,239	$ 7,167	$ 25,524	$ 87,602
4	Less: Adjusted uncollectible accounts expense	Adj. IS-6, -L7	(19,196)	(19,672)	(5,000)	(17,058)	(60,925)
5	Less: Labor expense		(1,246)	(1,145)	(356)	(1,151)	(3,898)
6	Customer accounts expense excluding labor and uncollectible expense	SUM L3 to L5	$ 6,230	$ 7,422	$ 1,811	$ 7,315	$ 22,779
	Total Distribution Revenue						
7	Distribution revenue per budget	Adj. IS-2, L7	$ 480,204	$ 485,054	$ 127,817	$ 430,069	$ 1,523,143
8	Late payment charges per budget		4,200	4,667	1,320	4,736	14,923
9	Total distribution revenue	L7 + L8	$ 484,404	$ 489,721	$ 129,137	$ 434,805	$ 1,538,066
10	Ratio of customer accounts expense to total revenue	L6 / L9	1.29%	1.52%	1.40%	1.68%	
11	Revenue from added customers	Adj. IS-2, L10	778	(224)	240	260	1,054
12	Additional expense from added customers	L10 * L11	$ 10	$ (3)	$ 3	$ 4	$ 14

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
Adjustment IS-6 - Supporting Schedule 3 - Allow for Interest Expense on Customer Deposits

To determine the interest paid on customer deposits. Since customer deposits are funds supplied to the Company by customers, they are included in rate base as a deduction. The Commission previously recognized this adjustment to include the corresponding interest paid to customers on these deposits as a expense.

Line	Description	Reference	Rate District				Total
			Met-Ed	Penelec	Penn Power	West Penn	FE PA
		(1)	(2)	(3)	(4)	(5)	(6)
1	Customer deposits included in rate base	Adj. RB-6, -L17	$ 35,853	$ 30,331	$ 7,833	$ 31,164	$ 105,182
	Residential customer deposit interest						
2	Residential customer deposits		$ 17,482	$ 13,067	$ 3,349	$ 14,479	$ 48,377
3	Interest rate on residential deposits		8.00%	8.00%	8.00%	8.00%	8.00%
4	Interest expense on residential customer deposits	L2 * L3	$ 1,399	$ 1,045	$ 268	$ 1,158	$ 3,870
	Non-residential customer deposit interest						
5	Non-residential customer deposits		$ 18,371	$ 17,265	$ 4,484	$ 16,685	$ 56,805
6	Interest rate on non-residential deposits		6.00%	6.00%	6.00%	6.00%	6.00%
7	Interest expense on non-residential customer deposits	L5 * L6	$ 1,102	$ 1,036	$ 269	$ 1,001	$ 3,408
8	Total interest expense on customer deposits	L4 + L7	$ 2,501	$ 2,081	$ 537	$ 2,159	$ 7,278

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
Adjustment IS-7 - Customer Service and Information Expense

To adjust customer service and information expense to (1) reflect year end wage rates and employee levels; (2) reflect FirstEnergy Service Company year end wage rates and employee levels; (3) include additional expense for the low income outreach program; (4) include additional expense for the electric vehicle rebate program; and (5) eliminate an allocated portion related to Penelec Rate District's New York jurisdiction. FE PA witness Jones is responsible for parts (3) and (4) of the adjustment.

Line	Description	Reference	Rate District				Total
			Met-Ed	Penelec	Penn Power	West Penn	FE PA
		(1)	(2)	(3)	(4)	(5)	(6)
1	Customer service & information expense per budget	p. 25-29, L9, col. 4	$ 6,959	$ 5,617	$ 1,669	$ 6,734	$ 20,979
	Payroll adjustment						
2	Adjust payroll expense to reflect year end employee levels, wage and salary rates	Adj. IS-4, SS 1, L22	5	3	2	10	20
3	Adjust FirstEnergy Service Company payroll expense allocated to FE PA to reflect year end employee levels, wage and salary rates	Adj. IS-4, SS 2, L11	8	9	2	19	38
4	Total payroll adjustment	L2 + L3	$ 13	$ 12	$ 4	$ 28	$ 58
5	Total before non-jurisdictional allocation	L1 + L4	$ 6,972	$ 5,629	$ 1,673	$ 6,762	$ 21,037
	Non-jurisdictional allocation						
6	Less: New York jurisdictional	-L5 * 0.6%	$ -	$ (34)	$ -	$ -	$ (34)
	Low income outreach program adjustment						
7	Adjust expense to reflect low income outreach program	FE PA witness Jones	$ 222	$ 211	$ 64	$ 266	$ 763
	Electric vehicle rebate program adjustment						
8	Adjust expense to reflect electric vehicle rebate program	FE PA witness Jones	$ 1,924	$ 2,292	$ 545	$ 2,719	$ 7,480
9	Total adjustment to customer service and information expense	SUM L4, L6 to L8	2,159	2,482	613	3,014	8,267
10	Adjusted customer service & information expense per budget	L1 + L9	$ 9,118	$ 8,099	$ 2,281	$ 9,747	$ 29,246

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
Adjustment IS-8 - Administrative and General Expense

To adjust administrative and general expense to (1) reflect year end wage rates and employee levels; (2) reflect FirstEnergy Service Company year end wage rates and employee levels; (3) reflect pension expense using the delayed recognition methodology; (4) reflect OPEB expense using the delayed recognition methodology; (5) reflect employee benefit expense at year end wage rates and employee levels; (6) eliminate an allocated portion related to West Penn Rate District's FERC jurisdiction; (7) eliminate an allocated portion related to Penelec Rate District's New York jurisdiction; and (8) include the normalization of rate case expenses over a three year period. FE PA witness Ashton is responsible for parts (3) and (4) of the adjustment.

Line	Description	Reference	Rate District				Total FE PA
			Met-Ed	Penelec	Penn Power	West Penn	
		(1)	(2)	(3)	(4)	(5)	(6)
1	Administrative & general expense per budget	p. 25-29, L10, col. 4	$ 41,036	$ 30,665	$ 11,503	$ 43,165	$ 126,370
	Payroll adjustment						
2	Adjust payroll expense to reflect year end employee levels, wage and salary rates	Adj. IS-4, SS 1, L23	2	4	4	10	20
3	Adjust FirstEnergy Service Company payroll expense allocated to FE PA to reflect year end employee levels, wage and salary rates	Adj. IS-4, SS 2, L12	42	47	9	43	140
4	Total payroll adjustment	L2 + L3	$ 44	$ 51	$ 13	$ 53	$ 160
	Pension adjustment						
5	Eliminate pension expense per budget		6,571	4,812	1,756	10,764	23,902
6	Include pension expense before delayed recognition	Exhibit TMA-1	(5,323)	(4,685)	(1,544)	(7,578)	(19,130)
7	Include delayed recognition of actuarial gains and losses	Exhibit TMA-1	16,783	19,356	5,524	5,755	47,419
8	Eliminate immediate recognition of actuarial gains and losses per budget		-	-	-	-	-
9	Total pension adjustment	SUM L5 to L8	$ 18,031	$ 19,484	$ 5,735	$ 8,941	$ 52,191
	OPEB adjustment						
10	Eliminate OPEB expense per budget	Exhibit TMA-2	(1,703)	6,045	(172)	(987)	3,182
11	Include OPEB expense before delayed recognition	Exhibit TMA-2	1,665	(6,019)	161	753	(3,440)
12	Include delayed recognition of actuarial gains and losses		2,386	(363)	264	184	2,471
13	Eliminate immediate recognition of actuarial gains and losses per budget		-	-	-	-	-
14	Total OPEB adjustment	SUM L10 to L13	$ 2,347	$ (337)	$ 254	$ (51)	$ 2,213
	Employee benefit adjustment						
15	Adjust employee benefit expenses	Adj. IS-8, SS 1, L14	$ 91	$ 79	$ 34	$ 96	$ 300
16	Total before non-jurisdictional allocation	SUM L1, L4, L9, L14 and L15	$ 61,549	$ 49,941	$ 17,539	$ 52,204	$ 181,234
	Non-jurisdictional allocation						
17	Eliminate FERC jurisdictional expense	-L16 * 0%	-	-	-	-	-
18	Less: New York jurisdictional	-L16 * 0.59%	-	(295)	-	-	(295)
19	Total non-jurisdictional adjustment	L17 + L18	$ -	$ (295)	$ -	$ -	$ (295)
	Rate case expense adjustment						
20	Rate case expenses to be incurred during current rate proceeding	Adj. IS-8, SS 2, L6	$ 234	$ 234	$ 77	$ 288	$ 833
21	Total adjustment to administrative and general expense	SUM L4, L9, L14, L15, L19 and L20	20,747	19,215	6,114	9,327	55,403
22	Adjusted administrative & general expense per budget	L1 + L21	$ 61,783	$ 49,881	$ 17,617	$ 52,492	$ 181,773

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
Adjustment IS-8 - Supporting Schedule 1 - Adjustment to Employee Benefit Expenses

To determine the normalized costs associated with providing employee benefits related to the increased O&M payroll expense reflected in Adjustment IS-4, Supporting Schedule 1.

Line	Description	Reference	Rate District				Total FE PA
			Met-Ed	Penelec	Penn Power	West Penn	
		(1)	(2)	(3)	(4)	(5)	(6)
	Benefits expense to total payroll expense						
1	Workers Compensation	II-D-10 attachments, L7	$ 320	$ 387	$ 99	$ 348	$ 1,154
2	Pension costs - normalized	II-D-10 attachments, L8 + Adj. IS-8, L9	13,804	15,852	4,480	413	34,549
3	OPEB costs - normalized	II-D-10 attachments, L9 + Adj. IS-8, L14	3,994	(7,147)	389	748	(2,017)
4	Medical insurance	II-D-10 attachments, L11	14,167	8,685	2,719	6,231	31,803
5	Savings plan	II-D-10 attachments, L14	2,341	2,636	770	2,888	8,635
6	Other	II-D-10 attachments	1,274	1,551	23	1,529	4,378
7	Total benefit expense	SUM L1 to L6	$ 35,899	$ 21,965	$ 8,479	$ 12,156	$ 78,500
8	Total payroll expense	Adj. IS-4, SS 1, L1	83,421	91,570	22,710	79,842	277,544
9	Effective benefit rate	L7 / L8	43.03%	23.99%	37.34%	15.23%	28.28%
10	Payroll adjustment	Adj. IS-4, SS 1, L14	473	705	257	1,488	2,923
11	Benefit adjustment	L9 * L10	204	169	96	227	695
12	Adjusted employee benefits per budget	L7 + L11	$ 36,103	$ 22,134	$ 8,575	$ 12,383	$ 79,196
13	O&M allocation percentage	Adj. IS-4, SS 1, L16	44.80%	46.50%	35.30%	42.40%	
14	O&M benefit adjustment	L11 * L13	$ 91	$ 79	$ 34	$ 96	$ 300

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
Adjustment IS-8 - Supporting Schedule 2 - Rate Case Expenses

To provide a schedule of rate case expenses and determine the amortization of those expenses over a three-year period.

Line	Description	Reference	Rate District				Total
			Met-Ed	Penelec	Penn Power	West Penn	FE PA
		(1)	(2)	(3)	(4)	(5)	(6)
1	External legal expenses		$ 424	$ 423	$ 122	$ 531	$ 1,500
2	Total expert witness expenses		193	192	84	231	700
3	Other expenses [(A)]		84	88	26	103	300
4	Total rate case expenses	L1 to L3	$ 701	$ 703	$ 232	$ 865	$ 2,500
5	Recovery period		3	3	3	3	3
6	Annual rate case expense recovery	L4 / L5	$ 234	$ 234	$ 77	$ 288	$ 833

Note:

(A) Other expenses include but are not limited to:
copying
postage and courier services
public input hearing costs such as cost of facilities, travel, hotel, and meals
customer notification cost such as newspaper notices and bill inserts
transcripts
evidentiary hearing costs such as travel, hotel, and meals

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
Adjustment IS-9 - Depreciation Expense

To adjust depreciation expense to (1) reflect the application of equal life group ("ELG") method depreciation rates, as supported by FE PA witness Spanos, on adjusted plant in service; (2) restate cot of removal / net salvage expense on a five-year average basis; and (3) eliminate an allocated portion of cost of removal / net salvage expense related to Penelec Rate District's New York jurisdiction.

Line	Description	Reference	Rate District				Total
			Met-Ed	Penelec	Penn Power	West Penn	FE PA
		(1)	(2)	(3)	(4)	(5)	(6)
	Depreciation expense adjustment						
1	Depreciation expense budget	p. 25-29, L11, col. 4	$ 90,897	$ 95,328	$ 27,027	$ 103,487	$ 316,738
2	Less: Cost of removal / salvage expense budget		(16,037)	(17,925)	(5,207)	(16,783)	(55,952)
3	Depreciation expense per budget	L1+ L2	$ 74,860	$ 77,403	$ 21,820	$ 86,704	$ 260,786
4	Include depreciation expense on adjusted plant in service	Adj. IS-9, SS 1, col. 3	99,167	107,685	28,415	102,415	337,682
5	Adjustment to depreciation expense	L4 - L3	$ 24,307	$ 30,282	$ 6,595	$ 15,711	$ 76,895
	Cost of removal / salvage adjustment						
6	Cost of removal / salvage expense budget	-L2	$ 16,037	$ 17,925	$ 5,207	$ 16,783	$ 55,952
7	2019 cost of removal / salvage expense		$ 11,454	$ 12,129	$ 5,822	$ 17,970	$ 47,374
8	2020 cost of removal / salvage expense		13,677	13,152	4,922	24,147	55,898
9	2021 cost of removal / salvage expense		13,921	17,502	4,449	13,460	49,332
10	2022 cost of removal / salvage expense		15,087	12,915	5,319	15,892	49,214
11	2023 cost of removal / salvage expense		16,248	16,579	5,567	15,639	54,033
12	Total	SUM L7 to L11	$ 70,387	$ 72,278	$ 26,079	$ 87,108	$ 255,852
13	Average cost of removal / salvage expense	L12 / 5	14,078	14,456	5,216	17,422	51,170
14	Adjustment to cost of removal / salvage expense	L13 - L6	$ (1,960)	$ (3,469)	$ 9	$ 638	$ (4,782)
15	Total before non-jurisdictional allocation	L6 + L14	$ 14,078	$ 14,456	$ 5,216	$ 17,422	$ 51,170
	Non-jurisdictional allocation						
16	Less: New York jurisdictional	-L15 * 0.55%	$ -	$ (80)	$ -	$ -	$ (80)
17	Total adjustment to depreciation expense	L5 + L14 + L16	22,348	26,733	6,604	16,349	72,034
18	Adjusted depreciation expense per budget	L1 + L17	$ 113,245	$ 122,061	$ 33,631	$ 119,836	$ 388,772

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
Adjustment 9 - Supporting Schedule 1 - Total FE PA Depreciation Expense

To adjust depreciation expense to (1) reflect ELG rates, as supported by FE PA witness Spanos, on adjusted plant in service.

Line	Acct No.	Description	Plant in Service, as adjusted	Accrual Rate	Depreciation Expense
			(1)	(2)	(3)
		INTANGIBLE PLANT			
1	303	Miscellaneous intangible plant	$ 372,106	5.83%	$ 21,712
2		Subtotal - Intangible plant	$ 372,106	5.83%	$ 21,712
		TRANSMISSION PLANT			
3	350.2	Land rights	$ 79,469	1.30%	$ 1,036
4	352	Structures and improvements	-	0.00%	-
5	353	Station equipment	-	0.00%	-
6	354	Towers and fixtures	-	0.00%	-
7	355	Poles and fixtures	-	0.00%	-
8	356	Overhead conductors and devices	-	0.00%	-
9	357	Underground conduit	-	0.00%	-
10	358	Underground conductors and devices	-	0.00%	-
11	359	Roads and trails	-	0.00%	-
12	359.1	Asset retirement costs for transmission plant	-	0.00%	-
13		Subtotal - Transmission plant	$ 79,469	1.30%	$ 1,036
		DISTRIBUTION PLANT			
14	360.2	Land rights	$ 61,577	0.75%	$ 460
15	361	Structures and improvements	66,292	1.29%	858
16	362	Station equipment	1,365,728	1.90%	25,987
17	363	Energy storage equipment	-	0.00%	-
18	364	Poles, towers and fixtures	2,112,709	1.75%	37,038
19	365	Overhead conductors and devices	3,667,211	2.28%	83,490
20	366	Underground conduit	115,112	1.60%	1,842
21	367	Underground conductors and devices	1,017,252	2.26%	22,940
22	368	Line transformers	1,688,685	2.57%	43,346
23	369	Services	542,874	1.79%	9,708
24	370	Meters	571,599	7.72%	44,132
25	371	Installations on customers' premises	47,497	1.58%	752
26	372	Leased property on customers' premises	493	0.51%	2
27	373	Street lighting and signal systems	135,797	6.51%	8,846
28	374	Asset retirement costs for distribution plant	-	0.00%	-
29		Subtotal - Distribution plant	$ 11,392,827	2.45%	$ 279,401
		GENERAL PLANT			
30	389.2	Land rights	$ 332	1.22%	$ 4
31	390	Structures and improvements	410,856	3.55%	14,584
32	391	Office furniture and equipment	36,759	15.59%	5,730
33	392	Transportation equipment	31,028	7.66%	2,378
34	393	Stores equipment	309	3.09%	10
35	394	Tools, shop and garage equipment	57,210	5.04%	2,882
36	395	Laboratory equipment	660	2.03%	13
37	396	Power operated equipment	7,975	1.58%	126
38	397	Communication equipment	127,846	7.67%	9,802
39	398	Miscellaneous equipment	156	1.90%	3
40	399	Other tangible property	-	0.00%	-
41	399.1	Asset retirement costs for general plant	-	0.00%	-
42		Subtotal - General plant	$ 673,132	5.28%	$ 35,532
43		Total - Electric plant in service	$ 12,517,534	2.70%	$ 337,682

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
Adjustment 9 - Supporting Schedule 1A - FE PA Met-Ed Rate District Depreciation Expense

To adjust depreciation expense to (1) reflect ELG rates, as supported by FE PA witness Spanos, on adjusted plant in service.

Line	Acct No.	Description	Plant in Service, as adjusted	Accrual Rate	Depreciation Expense
			(1)	(2)	(3)
		INTANGIBLE PLANT			
1	303	Miscellaneous intangible plant	$ 105,061	4.82%	$ 5,067
2		Subtotal - Intangible plant	$ 105,061	4.82%	$ 5,067
		TRANSMISSION PLANT			
3	350.2	Land rights	$ 26,938	1.34%	$ 361
4	352	Structures and improvements	-	0.00%	-
5	353	Station equipment	-	0.00%	-
6	354	Towers and fixtures	-	0.00%	-
7	355	Poles and fixtures	-	0.00%	-
8	356	Overhead conductors and devices	-	0.00%	-
9	357	Underground conduit	-	0.00%	-
10	358	Underground conductors and devices	-	0.00%	-
11	359	Roads and trails	-	0.00%	-
12	359.1	Asset retirement costs for transmission plant	-	0.00%	-
13		Subtotal - Transmission plant	$ 26,938	1.34%	$ 361
		DISTRIBUTION PLANT			
14	360.2	Land rights	$ 28,933	0.50%	$ 144
15	361	Structures and improvements	18,103	1.35%	245
16	362	Station equipment	364,453	1.92%	6,982
17	363	Energy storage equipment	-	0.00%	-
18	364	Poles, towers and fixtures	609,158	1.94%	11,802
19	365	Overhead conductors and devices	1,027,470	2.60%	26,692
20	366	Underground conduit	35,459	1.60%	567
21	367	Underground conductors and devices	358,421	2.23%	7,976
22	368	Line transformers	523,577	2.58%	13,506
23	369	Services	201,488	2.00%	4,022
24	370	Meters	150,008	7.96%	11,938
25	371	Installations on customers' premises	4,862	1.64%	80
26	372	Leased property on customers' premises	-	0.00%	-
27	373	Street lighting and signal systems	20,970	4.99%	1,046
28	374	Asset retirement costs for distribution plant	-	0.00%	-
29		Subtotal - Distribution plant	$ 3,342,904	2.54%	$ 85,001
		GENERAL PLANT			
30	389.2	Land rights	$ 18	0.37%	$ 0
31	390	Structures and improvements	156,010	3.26%	5,082
32	391	Office furniture and equipment	7,237	17.26%	1,249
33	392	Transportation equipment	6,099	7.32%	446
34	393	Stores equipment	38	2.38%	1
35	394	Tools, shop and garage equipment	13,706	3.94%	540
36	395	Laboratory equipment	86	0.00%	-
37	396	Power operated equipment	1,249	2.37%	30
38	397	Communication equipment	31,274	4.44%	1,389
39	398	Miscellaneous equipment	67	2.10%	1
40	399	Other tangible property	-	0.00%	-
41	399.1	Asset retirement costs for general plant	-	0.00%	-
42		Subtotal - General plant	$ 215,783	4.05%	$ 8,738
43		Total - Electric plant in service	$ 3,690,685	2.69%	$ 99,167

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
Adjustment 9 - Supporting Schedule 1B - FE PA Penelec Rate District Depreciation Expense

To adjust depreciation expense to (1) reflect ELG rates, as supported by FE PA witness Spanos, on adjusted plant in service.

Line	Acct No.	Description	Plant in Service, as adjusted	Accrual Rate	Depreciation Expense
			(1)	(2)	(3)
		INTANGIBLE PLANT			
1	303	Miscellaneous intangible plant	$ 115,966	6.16%	$ 7,146
2		Subtotal - Intangible plant	$ 115,966	6.16%	$ 7,146
		TRANSMISSION PLANT			
3	350.2	Land rights	$ 12,640	1.51%	$ 191
4	352	Structures and improvements	-	0.00%	-
5	353	Station equipment	-	0.00%	-
6	354	Towers and fixtures	-	0.00%	-
7	355	Poles and fixtures	-	0.00%	-
8	356	Overhead conductors and devices	-	0.00%	-
9	357	Underground conduit	-	0.00%	-
10	358	Underground conductors and devices	-	0.00%	-
11	359	Roads and trails	-	0.00%	-
12	359.1	Asset retirement costs for transmission plant	-	0.00%	-
13		Subtotal - Transmission plant	$ 12,640	1.51%	$ 191
		DISTRIBUTION PLANT			
14	360.2	Land rights	$ 15,524	0.83%	$ 129
15	361	Structures and improvements	18,810	1.21%	228
16	362	Station equipment	428,156	1.96%	8,398
17	363	Energy storage equipment	-	0.00%	-
18	364	Poles, towers and fixtures	744,665	1.68%	12,524
19	365	Overhead conductors and devices	1,308,582	2.21%	28,940
20	366	Underground conduit	46,559	1.57%	729
21	367	Underground conductors and devices	270,125	2.51%	6,793
22	368	Line transformers	497,863	2.68%	13,340
23	369	Services	143,210	1.72%	2,463
24	370	Meters	151,548	7.99%	12,116
25	371	Installations on customers' premises	28,503	1.38%	392
26	372	Leased property on customers' premises	195	0.07%	0
27	373	Street lighting and signal systems	51,507	7.31%	3,767
28	374	Asset retirement costs for distribution plant	-	0.00%	-
29		Subtotal - Distribution plant	$ 3,705,248	2.42%	$ 89,820
		GENERAL PLANT			
30	389.2	Land rights	$ 21	0.00%	$ -
31	390	Structures and improvements	101,566	3.14%	3,193
32	391	Office furniture and equipment	8,304	16.69%	1,386
33	392	Transportation equipment	11,173	6.60%	738
34	393	Stores equipment	25	0.00%	-
35	394	Tools, shop and garage equipment	19,185	4.49%	862
36	395	Laboratory equipment	169	0.00%	-
37	396	Power operated equipment	5,070	0.52%	27
38	397	Communication equipment	45,992	9.39%	4,321
39	398	Miscellaneous equipment	71	2.23%	2
40	399	Other tangible property	-	0.00%	-
41	399.1	Asset retirement costs for general plant	-	0.00%	-
42		Subtotal - General plant	$ 191,576	5.50%	$ 10,527
43		Total - Electric plant in service	$ 4,025,430	2.68%	$ 107,685

FirstEnergy Pennsylvania Electric Company
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($ in Thousands)
Adjustment 9 - Supporting Schedule 1C - FE PA Penn Power Rate District Depreciation Expense

To adjust depreciation expense to (1) reflect ELG rates, as supported by FE PA witness Spanos, on adjusted plant in service.

Line	Acct No.	Description	Plant in Service, as adjusted	Accrual Rate	Depreciation Expense
			(1)	(2)	(3)
		INTANGIBLE PLANT			
1	303	Miscellaneous intangible plant	$ 25,253	5.99%	$ 1,513
2		Subtotal - Intangible plant	$ 25,253	5.99%	$ 1,513
		TRANSMISSION PLANT			
3	350.2	Land rights	$ 8,433	0.00%	$ -
4	352	Structures and improvements	-	0.00%	-
5	353	Station equipment	-	0.00%	-
6	354	Towers and fixtures	-	0.00%	-
7	355	Poles and fixtures	-	0.00%	-
8	356	Overhead conductors and devices	-	0.00%	-
9	357	Underground conduit	-	0.00%	-
10	358	Underground conductors and devices	-	0.00%	-
11	359	Roads and trails	-	0.00%	-
12	359.1	Asset retirement costs for transmission plant	-	0.00%	-
13		Subtotal - Transmission plant	$ 8,433	0.00%	$ -
		DISTRIBUTION PLANT			
14	360.2	Land rights	$ 5,803	0.00%	$ -
15	361	Structures and improvements	5,018	1.27%	64
16	362	Station equipment	128,359	2.58%	3,310
17	363	Energy storage equipment	-	0.00%	-
18	364	Poles, towers and fixtures	168,663	1.82%	3,076
19	365	Overhead conductors and devices	286,632	2.19%	6,277
20	366	Underground conduit	8,314	1.42%	118
21	367	Underground conductors and devices	118,467	2.31%	2,734
22	368	Line transformers	144,010	2.90%	4,171
23	369	Services	48,938	1.27%	619
24	370	Meters	53,590	7.45%	3,994
25	371	Installations on customers' premises	4,092	1.75%	72
26	372	Leased property on customers' premises	-	0.00%	-
27	373	Street lighting and signal systems	9,201	5.95%	548
28	374	Asset retirement costs for distribution plant	-	0.00%	-
29		Subtotal - Distribution plant	$ 981,087	2.55%	$ 24,982
		GENERAL PLANT			
30	389.2	Land rights	$ 0	0.00%	$ -
31	390	Structures and improvements	11,972	1.89%	226
32	391	Office furniture and equipment	1,988	16.23%	323
33	392	Transportation equipment	1,809	8.05%	146
34	393	Stores equipment	27	0.36%	0
35	394	Tools, shop and garage equipment	3,938	4.15%	164
36	395	Laboratory equipment	22	5.77%	1
37	396	Power operated equipment	1,392	4.75%	66
38	397	Communication equipment	11,598	8.57%	994
39	398	Miscellaneous equipment	8	0.00%	-
40	399	Other tangible property	-	0.00%	-
41	399.1	Asset retirement costs for general plant	-	0.00%	-
42		Subtotal - General plant	$ 32,753	5.86%	$ 1,920
43		Total - Electric plant in service	$ 1,047,527	2.71%	$ 28,415

FirstEnergy Pennsylvania Electric Company
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($ in Thousands)
Adjustment 9 - Supporting Schedule 1D - FE PA West Penn Rate District Depreciation Expense

To adjust depreciation expense to (1) reflect ELG rates, as supported by FE PA witness Spanos, on adjusted plant in service.

Line	Acct No.	Description	Plant in Service, as adjusted	Accrual Rate	Depreciation Expense
			(1)	(2)	(3)
		INTANGIBLE PLANT			
1	303	Miscellaneous intangible plant	$ 125,825	6.35%	$ 7,986
2		Subtotal - Intangible plant	$ 125,825	6.35%	$ 7,986
		TRANSMISSION PLANT			
3	350.2	Land rights	$ 31,457	1.54%	$ 484
4	352	Structures and improvements	-	0.00%	-
5	353	Station equipment	-	0.00%	-
6	354	Towers and fixtures	-	0.00%	-
7	355	Poles and fixtures	-	0.00%	-
8	356	Overhead conductors and devices	-	0.00%	-
9	357	Underground conduit	-	0.00%	-
10	358	Underground conductors and devices	-	0.00%	-
11	359	Roads and trails	-	0.00%	-
12	359.1	Asset retirement costs for transmission plant	-	0.00%	-
13		Subtotal - Transmission plant	$ 31,457	1.54%	$ 484
		DISTRIBUTION PLANT			
14	360.2	Land rights	$ 11,317	1.65%	$ 187
15	361	Structures and improvements	24,361	1.32%	321
16	362	Station equipment	444,759	1.64%	7,296
17	363	Energy storage equipment	-	0.00%	-
18	364	Poles, towers and fixtures	590,222	1.63%	9,636
19	365	Overhead conductors and devices	1,044,528	2.07%	21,580
20	366	Underground conduit	24,780	1.73%	428
21	367	Underground conductors and devices	270,239	2.01%	5,436
22	368	Line transformers	523,236	2.36%	12,329
23	369	Services	149,237	1.75%	2,605
24	370	Meters	216,452	7.43%	16,083
25	371	Installations on customers' premises	10,039	2.07%	208
26	372	Leased property on customers' premises	298	0.79%	2
27	373	Street lighting and signal systems	54,120	6.44%	3,485
28	374	Asset retirement costs for distribution plant	-	0.00%	-
29		Subtotal - Distribution plant	$ 3,363,588	2.37%	$ 79,597
		GENERAL PLANT			
30	389.2	Land rights	$ 293	1.36%	$ 4
31	390	Structures and improvements	141,308	4.30%	6,083
32	391	Office furniture and equipment	19,229	14.42%	2,772
33	392	Transportation equipment	11,946	8.78%	1,048
34	393	Stores equipment	219	3.90%	9
35	394	Tools, shop and garage equipment	20,381	6.46%	1,317
36	395	Laboratory equipment	384	3.17%	12
37	396	Power operated equipment	265	1.52%	4
38	397	Communication equipment	38,982	7.95%	3,098
39	398	Miscellaneous equipment	11	0.00%	-
40	399	Other tangible property	-	0.00%	-
41	399.1	Asset retirement costs for general plant	-	0.00%	-
42		Subtotal - General plant	$ 233,020	6.16%	$ 14,347
43		Total - Electric plant in service	$ 3,753,890	2.73%	$ 102,415

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
Adjustment IS-10 - Amortization Expense

To adjust amortization expense to (1) eliminate amortization on riders rolled into base rates; (2) eliminate storm reserve amortization per the income statement; (3) eliminate deferrals associated with asst retirement obligation accretion and depreciation per the income statement; (4) eliminate amortizations related to West Penn Rate District's FERC jurisdiction; (5) include amortization of the storm reserve accounts balance at the end of the FTY; (6) include amortization of the extraordinary storm balance; (7) include amortization of the COVID-19 regulatory asset; (8) include amortization of the streetlighting costs, as supported by FE PA witness Kehl; and (9) to include the amortization of the Rate Districts' Verizon complaints, as supported by FE PA witness Savage.

Line	Description	Reference	Rate District				Total
			Met-Ed	Penelec	Penn Power	West Penn	FE PA
		(1)	(2)	(3)	(4)	(5)	(6)
1	Amortization expense per budget	p. 25-29, L12 col. 4	$ (9,734)	$ (4,422)	$ (646)	$ (2,531)	$ (17,332)
	Eliminate amortizations per budget						
2	Eliminate DSIC rider amortization		-	-	-	-	-
3	Eliminate TCJA rider amortization		-	-	-	-	-
4	Eliminate SMT rider deferral		(1,583)	5	(525)	(572)	(2,674)
5	Eliminate STAS deferral		-	-	-	-	-
6	Eliminate storm reserve deferral		11,203	4,069	1,136	2,999	19,408
7	Eliminate deferred accretion / depreciation expense		114	348	34	104	599
8	Eliminate amortizations related to West Penn Rate District's FERC jurisdiction		-	-	-	-	-
9	Total eliminated amortizations	SUM L2 to L8	$ 9,734	$ 4,422	$ 646	$ 2,531	$ 17,332
	Amortize storm reserve balance over 3 years						
10	Storm reserve balance	Adj. RB-5, L1 + L2	99,847	45,279	20,582	42,724	208,432
11	Amortization period		3	3	3	3	3
12	Storm reserve amortization expense		$ 33,282	$ 15,093	$ 6,861	$ 14,241	$ 69,477
	Amortize extraordinary storm damage balance over 3 years						
13	Extraordinary storm balance	Adj. RB-5, L5	33,572	8,176	19,950	23,396	85,094
14	Amortization period		3	3	3	3	3
15	Extraordinary storm amortization expense		$ 11,191	$ 2,725	$ 6,650	$ 7,799	$ 28,365
	Amortize COVID-19 regulatory asset balance over 3 years						
16	COVID-19 regulatory asset amortization expense	Adj. IS-10, SS 1, L11	$ 2,108	$ 3,518	$ 1,193	$ 3,308	$ 10,128
	Amortize streetlight regulatory asset balance over 5 years						
17	Streetlight regulatory asset balance	FE PA witness Kehl	8,304	22,480	1,382	14,537	46,703
18	Amortization period		5	5	5	5	5
19	Streetlight regulatory asset amortization expense		$ 1,661	$ 4,496	$ 276	$ 2,907	$ 9,341
	Amortize Verizon complaints over 3 years						
20	Verizon complaint amounts	Exhibit JMS-4	HIGHLY CONFIDENTIAL INFORMATION REDACTED				
21	Amortization period						
22	Verizon complaint amortization expense		$ 3,659	$ 4,555	$ 416	$ -	$ 8,630
23	Total adjustment to amortization expense	SUM L9, L12, L15, L16, L19 and L22	61,634	34,809	16,042	30,786	143,272
24	Adjusted amortization expense per budget	L1 + L23	$ 51,901	$ 30,387	$ 15,396	$ 28,256	$ 125,940

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
Adjustment IS-10 - Supporting Schedule 1 - COVID-19 Expenses

To provide a schedule of COVID-19 expenses incurred by the company and determine the amortization of those expenses over a three-year period.

Line	Description	Reference	Rate District				Total
			Met-Ed	Penelec	Penn Power	West Penn	FE PA
		(1)	(2)	(3)	(4)	(5)	(6)
1	Incremental uncollectible accounts expense		$ 3,419	$ 7,368	$ 2,813	$ 6,685	$ 20,285
2	Late payment charge waivers		2,568	2,828	676	2,831	8,903
3	Reconnect charge waivers		9	4	3	11	27
4	Bill assistance media campaign		265	291	73	331	960
5	Postage		38	38	9	41	127
6	Customer mailings		17	17	4	19	58
7	Outbound dialing campaign		5	5	1	5	16
8	Emergency rental assistance program outbound dialing campaign		2	2	1	2	7
9	Total COVID-19 expenses	SUM L1 to L8	$ 6,323	$ 10,554	$ 3,580	$ 9,925	30,383
10	Recovery period		3	3	3	3	3
11	COVID-19 regulatory asset amortization expense	L9 / L10	$ 2,108	$ 3,518	$ 1,193	$ 3,308	$ 10,128

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
Adjustment IS-11 - Taxes Other Than Income Tax Expense

To adjust taxes other than income to (1) reflect normalized sales revenues in gross receipts tax expense; (2) reflect year end wage rates and employee levels in payroll tax expense; (3) reflect PURTA tax expense consistent with the PURTA determination received in August 2023; and (4) eliminate non-jurisdictional real estate tax expense.

Line	Description	Reference	Rate District				Total FE PA
			Met-Ed	Penelec	Penn Power	West Penn	
		(1)	(2)	(3)	(4)	(5)	(6)
1	Taxes other than income tax expense per budget	p. 25-29, L13, col. 4	$ 32,856	$ 32,586	$ 8,423	$ 29,772	$ 103,637
	Taxes other than income tax expense per budget						
2	Gross receipts tax ("GRT") expense per budget		$ 73,921	$ 67,289	$ 20,617	$ 81,409	$ 243,235
3	Less: GRT on riders retained		(46,179)	(39,063)	(13,117)	(56,033)	(154,393)
4	Base rates related GRT	L2 + L3	27,742	28,226	7,499	25,376	88,843
5	Federal and State payroll taxes		1,936	2,100	388	2,006	6,429
6	PURTA tax		2,623	1,762	455	2,179	7,019
7	Real estate tax		434	374	81	204	1,093
8	Sales & Use tax		122	123	-	7	252
9	Other tax		-	1	0	-	1
10	Total taxes other than income tax expense per budget	SUM L4 to L9	$ 32,856	$ 32,586	$ 8,423	$ 29,772	$ 103,637
	GRT adjustment						
11	Normalized sales revenue	Adj. IS-2, L14	$ 468,656	$ 471,592	$ 126,902	$ 428,151	$ 1,495,300
12	Gross receipts tax rate		5.90%	5.90%	5.90%	5.90%	5.90%
13	GRT on normalized sales	L11 * L12	$ 27,651	$ 27,824	$ 7,487	$ 25,261	$ 88,223
14	Less: GRT expense per budget	-L4	(27,742)	(28,226)	(7,499)	(25,376)	(88,843)
15	Adjustment to GRT	L13 + L14	$ (91)	$ (402)	$ (12)	$ (115)	$ (620)
	Payroll tax adjustment						
16	Adjustment to payroll tax	Adj. IS-11, SS 1, L8	$ 5	$ 8	$ 2	$ 16	$ 30
	PURTA tax adjustment						
17	PURTA tax determination issued 08/2023		$ 2,310	$ 1,668	$ 402	$ 1,720	$ 6,100
18	Less: PURTA tax expense per budget	-L6	(2,623)	(1,762)	(455)	(2,179)	(7,019)
19	Adjustment to PURTA tax	L17 + L18	$ (313)	$ (94)	$ (53)	$ (459)	$ (918)
	Real Estate tax adjustment						
20	PA jurisdictional real estate taxes		$ 434	$ 188	$ 80	$ 186	$ 888
21	Less: real estate tax per budget	-L7	(434)	(374)	(81)	(204)	(1,093)
22	Eliminate non-jurisdictional real estate taxes	L20 + L21	$ -	$ (186)	$ (1)	$ (18)	$ (205)
23	Total adjustment to taxes other than income tax	L15 + L16 + L19 + L22	(399)	(674)	(64)	(576)	(1,714)
24	Adjusted taxes other than income tax expense per budget	L1 + L23	$ 32,457	$ 31,912	$ 8,359	$ 29,196	$ 101,924

FirstEnergy Pennsylvania Electric Company
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($ in Thousands)
Adjustment IS-11 - Supporting Schedule 1 - Payroll Tax Expense

To determine the additional payroll tax expense associated with the increased O&M payroll expense reflected in Adjustment IS-4, Supporting Schedule 1.

Line	Description	Reference	Rate District				Total
			Met-Ed	Penelec	Penn Power	West Penn	FE PA
		(1)	(2)	(3)	(4)	(5)	(6)
1	Payroll expense per budget	Adj. IS-4, SS 1, L1	$ 83,421	$ 91,570	$ 22,710	$ 79,842	$ 277,544
2	Total payroll tax expense per budget	Adj. IS-11, L5	1,936	2,100	388	2,006	6,429
3	Effective payroll tax rate	L2 / L1	2.32%	2.29%	1.71%	2.51%	
4	Total payroll as adjusted	Adj. IS-4, SS 1, L15	$ 83,894	$ 92,275	$ 22,967	$ 81,331	$ 280,467
5	Payroll tax on normalized payroll	L3 * L4	1,947	2,116	392	2,043	6,498
6	Payroll tax adjustment	L5 - L2	$ 11	$ 16	$ 4	$ 37	$ 69
7	O&M allocation percentage	Adj. IS-4, SS 1, L16	44.80%	46.50%	35.30%	42.40%	
8	Adjustment for payroll tax	L6 * L7	$ 5	$ 8	$ 2	$ 16	$ 30

FirstEnergy Pennsylvania Electric Company
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($ in Thousands)
Adjustment IS-12 - State and Federal Income Taxes at Pro Forma Present Rates

To calculate the federal and state income taxes on the pro forma adjusted revenue and expense at present rates as shown in column 6 of FE PA and its Rate Districts' income statements.

Line	Description	Reference	Rate District				Total FE PA
			Met-Ed	Penelec	Penn Power	West Penn	
		(1)	(2)	(3)	(4)	(5)	(6)
	Pro forma adjusted net income before income taxes at present rates						
1	Revenue	p. 25-29, L4, col. 6	$ 495,976	$ 496,804	$ 132,422	$ 444,442	$ 1,569,644
2	Operating expenses	p. 25-29, L14, col. 6	415,700	393,916	119,446	389,763	1,318,826
3	Operating income before income tax	L1- L2	$ 80,275	$ 102,888	$ 12,976	$ 54,679	$ 250,819
	Interest expense						
4	Rate base	p. 4-5	$ 2,157,612	$ 2,269,068	$ 644,947	$ 2,094,172	$ 7,165,798
5	Weighted cost of debt	p.3, L1, col. 5	2.11%	2.11%	2.11%	2.11%	2.11%
6	Interest expense	L4 * L5	$ 45,526	$ 47,877	$ 13,608	$ 44,187	$ 151,198
7	Net income before income taxes	L3 - L6	$ 34,750	$ 55,011	$ (632)	$ 10,492	$ 99,620
	Current state income tax at present rates						
8	Pro forma book depreciation	Adj. IS-9, L4	$ 99,167	$ 107,685	$ 28,415	$ 102,415	$ 337,682
9	Federal accelerated tax depreciation		46,369	59,935	14,692	73,249	194,244
10	State accelerated tax depreciation		5,899	5,293	1,752	4,064	17,008
11	State tax depreciation (over) / under book	L8 - SUM L9 to L10	$ 46,899	$ 42,457	$ 11,972	$ 25,102	$ 126,430
12	Pro forma net salvage amortization	Adj. IS-9, L13 + L16	14,078	14,376	5,216	17,422	$ 51,091
13	Tax cost of removal / salvage		(15,013)	(17,002)	(5,078)	(19,053)	(56,147)
14	Tax basis repairs		(46,705)	(40,097)	(19,545)	(27,943)	(134,290)
15	Casualty losses		(10,300)	(7,800)	(2,700)	(14,000)	(34,800)
16	Section 263A deductions / A&G costs capitalized		(25,382)	(30,670)	(6,643)	(12,804)	(75,498)
17	Capitalized benefits		(5,677)	(4,919)	(1,502)	(5,313)	(17,411)
18	Other (AFUDC debt, CIAC, Capitalized interest)		5,287	5,059	1,972	12,347	24,665
19	State taxable income	L7 + SUM L11 to L18	$ (2,064)	$ 16,413	$ (16,940)	$ (13,750)	$ (16,340)
20	State income tax rate		7.99%	7.99%	7.99%	7.99%	7.99%
21	State income tax expense at present rates	L19 * L20	$ (165)	$ 1,311	$ (1,354)	$ (1,099)	$ (1,306)
	Current federal income tax at present rates						
22	State taxable income	L19	$ (2,064)	$ 16,413	$ (16,940)	$ (13,750)	$ (16,340)
23	Plus: state accelerated tax depreciation	L10	5,899	5,293	1,752	4,064	17,008
24	Less: state income tax	-L21	165	(1,311)	1,354	1,099	1,306
25	Federal taxable income	SUM L22 to L24	$ 4,001	$ 20,395	$ (13,835)	$ (8,588)	$ 1,973
26	Federal income tax rate		21%	21%	21%	21%	21%
27	Federal income tax expense at pro forma present rates	L25 * L26	$ 840	$ 4,283	$ (2,905)	$ (1,803)	$ 414

FirstEnergy Pennsylvania Electric Company
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($ in Thousands)
Adjustment IS-12 - Supporting Schedule 1 - State and Federal Income Taxes at Proposed Rates

To calculate the federal and state income taxes on the pro forma adjusted revenue and expense at proposed rates as shown in column 8 of FE PA and its Rate Districts' income statements.

Line	Description	Reference	Rate District				Total FE PA
			Met-Ed	Penelec	Penn Power	West Penn	
		(1)	(2)	(3)	(4)	(5)	(6)
	Pro forma adjusted net income before income taxes at proposed rates						
1	Revenue	p. 25-29, L4, col. 8	$ 642,308	$ 629,767	$ 187,186	$ 614,232	$ 2,073,493
2	Operating expenses	p. 25-29, L14, col. 8	426,364	403,734	123,355	401,752	1,355,205
3	Operating income before income tax	L1- L2	$ 215,944	$ 226,033	$ 63,831	$ 212,480	$ 718,288
	Interest expense						
4	Rate base	p. 4-5	$ 2,157,612	$ 2,269,068	$ 644,947	$ 2,094,172	$ 7,165,798
5	Weighted cost of debt	p.3, L1, col. 5	2.11%	2.11%	2.11%	2.11%	2.11%
6	Interest expense	L4 * L5	$ 45,526	$ 47,877	$ 13,608	$ 44,187	$ 151,198
7	Net income before income taxes	L3 - L6	$ 170,418	$ 178,156	$ 50,223	$ 168,293	$ 567,090
	Current state income tax at proposed rates						
8	Pro forma book depreciation	Adj. IS-9, L4	$ 99,167	$ 107,685	$ 28,415	$ 102,415	$ 337,682
9	Federal accelerated tax depreciation		46,369	59,935	14,692	73,249	194,244
10	State accelerated tax depreciation		5,899	5,293	1,752	4,064	17,008
11	State tax depreciation (over) / under book	L8 - SUM L9 to L10	$ 46,899	$ 42,457	$ 11,972	$ 25,102	$ 126,430
12	Pro forma net salvage amortization	Adj. IS-9, L13 + L16	14,078	14,376	5,216	17,422	$ 51,091
13	Tax cost of removal / salvage		(15,013)	(17,002)	(5,078)	(19,053)	(56,147)
14	Tax basis repairs		(46,705)	(40,097)	(19,545)	(27,943)	(134,290)
15	Casualty losses		(10,300)	(7,800)	(2,700)	(14,000)	(34,800)
16	Section 263A deductions / A&G costs capitalized		(25,382)	(30,670)	(6,643)	(12,804)	(75,498)
17	Capitalized benefits		(5,677)	(4,919)	(1,502)	(5,313)	(17,411)
18	Other (AFUDC debt, CIAC, Capitalized interest)		5,287	5,059	1,972	12,347	24,665
19	State taxable income	L7 + SUM L11 to L18	$ 133,605	$ 139,558	$ 33,915	$ 144,051	$ 451,129
20	State income tax rate		7.99%	7.99%	7.99%	7.99%	7.99%
21	State income tax expense	L19 * L20	$ 10,675	$ 11,151	$ 2,710	$ 11,510	$ 36,045
	Current federal income tax at proposed rates						
22	State taxable income	L19	$ 133,605	$ 139,558	$ 33,915	$ 144,051	$ 451,129
23	Plus: state accelerated tax depreciation	L10	5,899	5,293	1,752	4,064	17,008
24	Less: state income tax	-L21	(10,675)	(11,151)	(2,710)	(11,510)	(36,045)
25	Federal taxable income	SUM L22 to L24	$ 128,829	$ 133,701	$ 32,956	$ 136,605	$ 432,092
26	Federal income tax rate		21%	21%	21%	21%	21%
27	Federal income tax expense at proposed rates	L25 * L26	$ 27,054	$ 28,077	$ 6,921	$ 28,687	$ 90,739

FirstEnergy Pennsylvania Electric Company
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($ in Thousands)
Adjustment IS-13 - Provision for Deferred Income Taxes

To adjust the provision for deferred income taxes to (1) reflect property-related federal deferred income taxes; and (2) eliminate an allocated portion related to Penelec Rate District's New York jurisdiction.

Line	Description	Reference	Rate District				Total
			Met-Ed	Penelec	Penn Power	West Penn	FE PA
		(1)	(2)	(3)	(4)	(5)	(6)
1	Federal deferred income tax expense per budget	p. 25-29, L18, col. 4	$ (2,893)	$ (4,261)	$ (209)	$ (2,101)	$ (9,465)
	Federal deferred income tax adjustment						
2	Property-related federal deferred income tax	II-D-24	1,506	974	1,380	771	4,631
3	Adjustment before non-jurisdictional allocation	L2 - L1	4,399	5,236	1,589	2,872	14,095
4	Distribution deferred taxes	L1 + L3	$ 1,506	$ 974	$ 1,380	$ 771	$ 4,631
	Non-jurisdictional allocation						
5	Less: New York jurisdictional	-L4 * 0.61%	-	(6)	-	-	(6)
6	Adjustment to federal deferred taxes	L3 + L5	4,399	5,230	1,589	2,872	14,090
7	Adjusted federal deferred income tax expense per budget	L1 + L6	$ 1,506	$ 969	$ 1,380	$ 771	$ 4,625

FirstEnergy Pennsylvania Electric Company
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($ in Thousands)
Gross Revenue Conversion Factor

To calculate the gross revenue conversion factor used to determine the amount of revenue required to recover taxes related to revenue once the amount of the net operating income increase is determined.

Line	Description	Reference	Rate District			
			Met-Ed	Penelec	Penn Power	West Penn
		(1)	(2)	(3)	(4)	(5)
	Gross revenue conversion factor					
1	Gross Revenue Factor		1.000000	1.000000	1.000000	1.000000
2	Late payment charges	Adj. IS-6, SS 2, L5	4,200	4,667	1,320	4,736
3	Total customer and shopping revenue	Adj. IS-6, SS 1, L5	1,645,907	1,553,197	491,404	1,815,686
4	Late payment charge revenue	L2 / L3	0.002552	0.003005	0.002686	0.002608
5	Gross receipts tax	L1 * -5.9%	(0.059000)	(0.059000)	(0.059000)	(0.059000)
6	Uncollectible expenses	Adj. IS-6, SS 1, L7	(0.011663)	(0.012666)	(0.010174)	(0.009395)
7	2023 / 2024 PUC / OCA & SBA Assessment as a percent of revenue		(0.002397)	(0.002397)	(0.002397)	(0.002397)
8	Net revenues	L1 + SUM L4 to L7	0.929492	0.928942	0.931115	0.931816
9	State income taxes	L8 * -7.99%	(0.074266)	(0.074222)	(0.074396)	(0.074452)
10	Factor after state income taxes	L8 + L9	0.855226	0.854720	0.856719	0.857364
11	Federal income taxes	L10 * -21%	(0.179597)	(0.179491)	(0.179911)	(0.180046)
12	Net operating income factor	L9 + L11	0.675628	0.675229	0.676808	0.677318
13	Gross revenue conversion factor	1 / L12	1.480104	1.480980	1.477524	1.476412
14	Combined income tax factor for gross revenue	-L11 - 7.99%	25.950%	25.939%	25.981%	25.995%
	Income tax factor					
15	Gross Revenue Factor		1.000000	1.000000	1.000000	1.000000
16	State income taxes	L15 * -7.99%	(0.079900)	(0.079900)	(0.079900)	(0.079900)
17	Factor after state income taxes	L15 + L16	0.920100	0.920100	0.920100	0.920100
18	Federal income taxes	L17 * -21%	(0.193221)	(0.193221)	(0.193221)	(0.193221)
19	Net operating income factor	L16 + L18	0.726879	0.726879	0.726879	0.726879
20	Gross revenue conversion factor	1 / L19	1.375745	1.375745	1.375745	1.375745
21	Combined income tax factor on taxable income	-L18 - 7.99%	27.312%	27.312%	27.312%	27.312%

FirstEnergy Pennsylvania Electric Company
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($ in Thousands)
Overall Summary

Line	Description	Reference	Present Rates	Revenue Increase	Proposed Rates
		(1)	(2)	(3)	(4)
	Total FE PA				
1	Retail Sales	p.25, L1, col. 6	$ 1,515,760	$ 436,766	$ 1,952,527
2	Other Operating Revenues	p.25, L3, col. 6	74,344	1,195	75,539
3	Total Operating Revenues	L1 + L2	$ 1,590,104	$ 437,961	$ 2,028,065
4	Total Operating Expenses	p.25, L14, col. 6	1,294,910	31,671	1,326,582
5	Operating Income Before Tax	L3 - L4	$ 295,194	$ 406,290	$ 701,484
6	Total Income Taxes	p.25, L21, col. 6	34,087	112,571	146,658
7	Net Operating Income	L5 - L6	$ 261,107	$ 293,719	$ 554,826
8	Rate Base	p.4, L11, col. 4	$ 6,774,430		$ 6,774,430
9	Overall Rate of Return	L7 / L8	3.85%		8.19%
10	Rate of Return Requested	p.3, L3, col. 5			8.19%
11	Return on Equity		3.24%		11.30%
	FE PA - Met-Ed Rate District				
12	Retail Sales	p.26, L1, col. 6	$ 479,714	$ 122,653	$ 602,367
13	Other Operating Revenues	p.26, L3, col. 6	27,320	314	27,634
14	Total Operating Revenues	L12 + L13	$ 507,034	$ 122,967	$ 630,001
15	Total Operating Expenses	p.26, L14, col. 6	407,900	8,966	416,866
16	Operating Income Before Tax	L14 - L15	$ 99,135	$ 114,001	$ 213,136
17	Total Income Taxes	p.26, L21, col. 6	12,867	31,586	44,453
18	Net Operating Income	L16 - L17	$ 86,268	$ 82,415	$ 168,683
19	Rate Base	p.4, L22, col. 4	$ 2,059,618		$ 2,059,618
20	Overall Rate of Return	L18 / L19	4.19%		8.19%
21	Rate of Return Requested	p.3, L3, col. 5			8.19%
22	Return on Equity		3.86%		11.30%
	FE PA - Penelec Rate District				
23	Retail Sales	p.27, L1, col. 6	$ 472,719	$ 122,286	$ 595,004
24	Other Operating Revenues	p.27, L3, col. 6	25,212	368	25,580
25	Total Operating Revenues	L23 + L24	$ 497,931	$ 122,654	$ 620,584
26	Total Operating Expenses	p.27, L14, col. 6	387,582	9,060	396,641
27	Operating Income Before Tax	L25 - L26	$ 110,349	$ 113,594	$ 223,943
28	Total Income Taxes	p.27, L21, col. 6	16,040	31,474	47,514
29	Net Operating Income	L27 - L28	$ 94,308	$ 82,120	$ 176,429
30	Rate Base	p.4, L33, col. 4	$ 2,154,198		$ 2,154,198
31	Overall Rate of Return	L29 / L30	4.38%		8.19%
32	Rate of Return Requested	p.3, L3, col. 5			8.19%
33	Return on Equity		4.21%		11.30%

FirstEnergy Pennsylvania Electric Company
FTY ending December 31, 2024
($ in Thousands)
Overall Summary

Line	Description	Reference	Present Rates	Revenue Increase	Proposed Rates
		(1)	(2)	(3)	(4)
	FE PA - Penn Power Rate District				
34	Retail Sales	p.28, L1, col. 6	$ 132,667	$ 42,704	$ 175,370
35	Other Operating Revenues	p.28, L3, col. 6	5,520	115	5,635
36	Total Operating Revenues	L34 + L35	$ 138,187	$ 42,819	$ 181,005
37	Total Operating Expenses	p.28, L14, col. 6	117,638	3,058	120,695
38	Operating Income Before Tax	L36 - L37	$ 20,549	$ 39,761	$ 60,310
39	Total Income Taxes	p.28, L21, col. 6	1,078	11,017	12,095
40	Net Operating Income	L38 - L39	$ 19,470	$ 28,744	$ 48,215
41	Rate Base	p.5, L44, col. 4	$ 588,703		$ 588,703
42	Overall Rate of Return	L40 / L41	3.31%		8.19%
43	Rate of Return Requested	p.3, L3, col. 5			8.19%
44	Return on Equity		2.22%		11.30%
	FE PA - West Penn Rate District				
45	Retail Sales	p.29, L1, col. 6	$ 430,661	$ 149,125	$ 579,785
46	Other Operating Revenues	p.29, L3, col. 6	16,292	398	16,689
47	Total Operating Revenues	L45 + L46	$ 446,952	$ 149,522	$ 596,474
48	Total Operating Expenses	p.29, L14, col. 6	381,791	10,588	392,379
49	Operating Income Before Tax	L47 - L48	$ 65,161	$ 138,934	$ 204,095
50	Total Income Taxes	p.29, L21, col. 6	4,101	38,495	42,596
51	Net Operating Income	L49 - L50	$ 61,060	$ 100,440	$ 161,499
52	Rate Base	p.5, L55, col. 4	$ 1,971,910		$ 1,971,910
53	Overall Rate of Return	L51 / L52	3.10%		8.19%
54	Rate of Return Requested	p.3, L3, col. 5			8.19%
55	Return on Equity		1.83%		11.30%

FirstEnergy Pennsylvania Electric Company
FTY ending December 31, 2024
($ in Thousands)
FE PA Rate of Return

The components of FE PA's rate of return, as shown on FE PA Exhibit BW-3, are supported by FE PA witnesses Wang and D'Ascendis.

Line	Description	Reference	Capitalization	Capitalization Ratios	Cost	Return
		(1)	(2)	(3)	(4)	(5)
1	Long-Term Debt		$ 3,735,139	46.19%	4.56%	2.11%
2	Common Equity		4,352,022	53.81%	11.30%	6.08%
3	Total	L1 + L2	$ 8,087,161	100.00%		8.19%

FirstEnergy Pennsylvania Electric Company
FTY ending December 31, 2024
($ in Thousands)
Rate Base at Original Cost

Line	Description	Reference	Per Budget	Adjustment	Pro forma Adjusted
		(1)	(2)	(3)	(4)
	Total FE PA				
1	Plant in service	Adj. RB-1	$ 11,841,307	$ 4,394	$ 11,845,701
2	Accumulated depreciation	Adj. RB-2	3,696,192	2,377	3,698,569
3	Net plant in service	L1 - L2	$ 8,145,115	$ 2,017	$ 8,147,132
4	Material and supplies	Adj. RB-3	$ -	$ 72,094	$ 72,094
5	Cash working capital	Adj. RB-4	-	201,495	201,495
6	Unamortized deferral and Verizon complaint balances	Adj. RB-5	-	349,797	349,797
7	Customer deposits	Adj. RB-6	(105,185)	3	(105,182)
8	Customer advances	Adj. RB-7	(557)	-	(557)
9	Accumulated deferred income taxes	Adj. RB-8	(1,897,583)	17,756	(1,879,826)
10	Capitalized pension and OPEB	Adj. RB-9	-	(10,523)	(10,523)
11	Total rate base	SUM L3 to L10	$ 6,141,791	$ 632,639	$ 6,774,430
	FE PA - Met-Ed Rate District				
12	Plant in service	Adj. RB-1	$ 3,491,228	$ 4,519	$ 3,495,747
13	Accumulated depreciation	Adj. RB-2	1,060,915	(45)	1,060,870
14	Net plant in service	L12 - L13	$ 2,430,313	$ 4,564	$ 2,434,878
15	Material and supplies	Adj. RB-3	$ -	$ 21,710	$ 21,710
16	Cash working capital	Adj. RB-4	-	65,234	65,234
17	Unamortized deferral and Verizon complaint balances	Adj. RB-5	-	150,720	150,720
18	Customer deposits	Adj. RB-6	(35,853)	-	(35,853)
19	Customer advances	Adj. RB-7	-	-	-
20	Accumulated deferred income taxes	Adj. RB-8	(575,611)	6,599	(569,011)
21	Capitalized pension and OPEB	Adj. RB-9	-	(8,058)	(8,058)
22	Total rate base	SUM L14 to L21	$ 1,818,849	$ 240,769	$ 2,059,618
	FE PA - Penelec Rate District				
23	Plant in service	Adj. RB-1	$ 3,847,147	$ (21,930)	$ 3,825,217
24	Accumulated depreciation	Adj. RB-2	1,183,546	(7,569)	1,175,978
25	Net plant in service	L23 - L24	$ 2,663,601	$ (14,361)	$ 2,649,240
26	Material and supplies	Adj. RB-3	$ -	$ 23,657	$ 23,657
27	Cash working capital	Adj. RB-4	-	64,441	64,441
28	Unamortized deferral and Verizon complaint balances	Adj. RB-5	-	77,674	77,674
29	Customer deposits	Adj. RB-6	(30,334)	3	(30,331)
30	Customer advances	Adj. RB-7	-	-	-
31	Accumulated deferred income taxes	Adj. RB-8	(644,652)	7,810	(636,843)
32	Capitalized pension and OPEB	Adj. RB-9	-	6,361	6,361
33	Total rate base	SUM L25 to L32	$ 1,988,614	$ 165,584	$ 2,154,198

FirstEnergy Pennsylvania Electric Company
FTY ending December 31, 2024
($ in Thousands)
Rate Base at Original Cost

Line	Description	Reference	Per Budget	Adjustment	Pro forma Adjusted
		(1)	(2)	(3)	(4)
	FE PA - Penn Power Rate District				
34	Plant in service	Adj. RB-1	$ 974,927	$ 478	$ 975,405
35	Accumulated depreciation	Adj. RB-2	274,640	(26)	274,614
36	Net plant in service	L34 - L35	$ 700,287	$ 504	$ 700,791
37	Material and supplies	Adj. RB-3	$ -	$ 5,864	$ 5,864
38	Cash working capital	Adj. RB-4	-	14,835	14,835
39	Unamortized deferral and Verizon complaint balances	Adj. RB-5	-	45,360	45,360
40	Customer deposits	Adj. RB-6	(7,833)	-	(7,833)
41	Customer advances	Adj. RB-7	-	-	-
42	Accumulated deferred income taxes	Adj. RB-8	(166,485)	716	(165,769)
43	Capitalized pension and OPEB	Adj. RB-9	-	(4,544)	(4,544)
44	Total rate base	SUM L36 to L43	$ 525,969	$ 62,735	$ 588,703
	FE PA - West Penn Rate District				
45	Plant in service	Adj. RB-1	$ 3,528,005	$ 21,326	$ 3,549,331
46	Accumulated depreciation	Adj. RB-2	1,177,091	10,017	1,187,108
47	Net plant in service	L45 - L46	$ 2,350,914	$ 11,309	$ 2,362,224
48	Material and supplies	Adj. RB-3	$ -	$ 20,863	$ 20,863
49	Cash working capital	Adj. RB-4	-	56,986	56,986
50	Unamortized deferral and Verizon complaint balances	Adj. RB-5	-	76,045	76,045
51	Customer deposits	Adj. RB-6	(31,164)	-	(31,164)
52	Customer advances	Adj. RB-7	(557)	-	(557)
53	Accumulated deferred income taxes	Adj. RB-8	(510,835)	2,632	(508,203)
54	Capitalized pension and OPEB	Adj. RB-9	-	(4,282)	(4,282)
55	Total rate base	SUM L47 to L54	$ 1,808,359	$ 163,551	$ 1,971,910

FirstEnergy Pennsylvania Electric Company
FTY ending December 31, 2024
($ in Thousands)
Adjustment RB-1 - Plant in Service

To adjust plant in service to (1) eliminate asset retirement costs in accordance with 18 CFR Chapter 1 § 35.18 Asset retirement obligations; (2) eliminate an allocated portion of plant that supports Penelec Rate District's New York jurisdiction; (3) include plant associated with West Penn Rate District's acquisition of the electric distribution system of LIDA; and (4) include plant associated with the two-year cycle of inspection and maintenance of overhead lines and transformers supported by FE PA witness Smith. FE PA witness Lyons is responsible for the allocation factor used in part (2) of the adjustment.

			Rate District				Total
Line	Description	Reference	Met-Ed	Penelec	Penn Power	West Penn	FE PA
		(1)	(2)	(3)	(4)	(5)	(6)
1	Plant in service per budget		$ 3,491,228	$ 3,847,147	$ 974,927	$ 3,528,005	$ 11,841,307
2	Eliminate asset retirement costs	Adj. RB-1, SS 1, col. 2	(155)	(403)	(37)	(750)	(1,345)
3	Eliminate plant supporting Penelec Rate District's New York jurisdiction	Adj. RB-1, SS 1, col. 3	-	(23,465)	-	-	(23,465)
4	Include plant associated with West Penn Rate District's acquisition of LIDA	Adj. RB-1, SS 1, col. 4	-	-	-	17,196	17,196
5	Include plant associated with two-year inspection and maintenance cycle	Adj. RB-1, SS 1, col. 5	4,674	1,938	515	4,880	12,008
6	Total adjustment to plant in service	SUM L2 to L5	$ 4,519	$ (21,930)	$ 478	$ 21,326	$ 4,394
7	Adjusted plant in service per budget	L1 + L6	$ 3,495,747	$ 3,825,217	$ 975,405	$ 3,549,331	$ 11,845,701

FirstEnergy Pennsylvania Electric Company
FTY ending December 31, 2024
($ in Thousands)
Adjustment RB-1 - Supporting Schedule 1 - Total FE PA Plant in Service

To adjust plant in service to (1) eliminate asset retirement costs in accordance with 18 CFR Chapter 1 § 35.18 Asset retirement obligations; (2) eliminate an allocated portion of plant that supports Penelec Rate District's New York jurisdiction; (3) include plant associated with West Penn Rate District's acquisition of the electric distribution system of LIDA; and (4) include plant associated with the two-year cycle of inspection and maintenance of overhead lines and transformers supported by FE PA witness Smith. FE PA witness Lyons is responsible for the allocation factor used in part (2) of the adjustment.

Line	Acct No.	Description	Per Budget Plant in Service	Asset Retirement Costs	New York	LIDA	I&M Cycle	Total Adjustment	Plant in Service, as adjusted
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
		NON-DEPRECIABLE PLANT							
1	301	Organization	$ 339	$ -	$ (0)	$ -	$ -	$ (0)	$ 338
2	302	Franchises and consents	526	-	(2)	-	-	(2)	524
3	350.1	Transmission land	11,075	-	(18)	-	-	(18)	11,057
4	360.1	Distribution land	14,025	-	(10)	-	-	(10)	14,015
5	389.1	General land	6,319	-	(7)	-	-	(7)	6,312
6		Subtotal - Non-depreciable plant	$ 32,284	$ -	$ (37)	$ -	$ -	$ (37)	$ 32,247
		INTANGIBLE PLANT							
7	303	Miscellaneous intangible plant	$ 357,952	$ -	$ (658)	$ -	$ -	$ (658)	$ 357,294
8		Subtotal - Intangible plant	$ 357,952	$ -	$ (658)	$ -	$ -	$ (658)	$ 357,294
		TRANSMISSION PLANT							
9	350.2	Land rights	$ 79,547	$ -	$ (78)	$ -	$ -	$ (78)	$ 79,469
10	352	Structures and improvements	-	-	-	-	-	-	-
11	353	Station equipment	-	-	-	-	-	-	-
12	354	Towers and fixtures	-	-	-	-	-	-	-
13	355	Poles and fixtures	-	-	-	-	-	-	-
14	356	Overhead conductors and devices	-	-	-	-	-	-	-
15	357	Underground conduit	-	-	-	-	-	-	-
16	358	Underground conductors and devices	-	-	-	-	-	-	-
17	359	Roads and trails	-	-	-	-	-	-	-
18	359.1	Asset retirement costs for transmission plant	-	-	-	-	-	-	-
19		Subtotal - Transmission plant	$ 79,547	$ -	$ (78)	$ -	$ -	$ (78)	$ 79,469
		DISTRIBUTION PLANT							
20	360.2	Land rights	$ 61,379	$ -	$ (95)	$ -	$ -	$ (95)	$ 61,283
21	361	Structures and improvements	66,141	-	(115)	132	-	17	66,158
22	362	Station equipment	1,322,987	-	(2,529)	2,391	-	(139)	1,322,848
23	363	Energy storage equipment	-	-	-	-	-	-	-
24	364	Poles, towers and fixtures	1,982,583	-	(4,345)	2,934	6,358	4,947	1,987,530
25	365	Overhead conductors and devices	3,403,310	-	(7,607)	5,273	4,747	2,414	3,405,723
26	366	Underground conduit	115,142	-	(286)	135	-	(151)	114,991
27	367	Underground conductors and devices	933,932	-	(1,512)	1,385	-	(127)	933,805
28	368	Line transformers	1,606,497	-	(2,841)	2,715	903	776	1,607,273
29	369	Services	531,317	-	(851)	784	-	(68)	531,249
30	370	Meters	548,861	-	(894)	1,122	-	229	549,090
31	371	Installations on customers' premises	47,620	-	(175)	55	-	(120)	47,500
32	372	Leased property on customers' premises	493	-	(1)	2	-	0	493
33	373	Street lighting and signal systems	125,409	-	(287)	270	-	(17)	125,392
34	374	Asset retirement costs for distribution plant	152	(152)	-	-	-	(152)	-
35		Subtotal - Distribution plant	$10,745,822	$ (152)	$ (21,538)	$ 17,196	$ 12,008	$ 7,514	$10,753,335
		GENERAL PLANT							
36	389.2	Land rights	$ 333	$ -	$ (0)	$ -	$ -	$ (0)	$ 332
37	390	Structures and improvements	367,617	-	(591)	-	-	(591)	367,026
38	391	Office furniture and equipment	38,198	-	(60)	-	-	(60)	38,138
39	392	Transportation equipment	28,414	-	(63)	-	-	(63)	28,351
40	393	Stores equipment	434	-	(0)	-	-	(0)	434
41	394	Tools, shop and garage equipment	55,652	-	(117)	-	-	(117)	55,534
42	395	Laboratory equipment	661	-	(1)	-	-	(1)	660
43	396	Power operated equipment	8,007	-	(31)	-	-	(31)	7,975
44	397	Communication equipment	124,824	-	(290)	-	-	(290)	124,534
45	398	Miscellaneous equipment	371	-	(0)	-	-	(0)	371
46	399	Other tangible property	-	-	-	-	-	-	-
47	399.1	Asset retirement costs for general plant	1,193	(1,193)	-	-	-	(1,193)	-
48		Subtotal - General plant	$ 625,703	$ (1,193)	$ (1,154)	$ -	$ -	$ (2,347)	$ 623,356
49		Total - Electric plant in service	$11,841,307	$ (1,345)	$ (23,465)	$ 17,196	$ 12,008	$ 4,394	$11,845,701

FirstEnergy Pennsylvania Electric Company
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($ in Thousands)
Adjustment RB-1 - Supporting Schedule 1A - FE PA Met-Ed Rate District Plant in Service

To adjust plant in service to (1) eliminate asset retirement costs in accordance with 18 CFR Chapter 1 § 35.18 Asset retirement obligations; (2) eliminate an allocated portion of plant that supports Penelec Rate District's New York jurisdiction; (3) include plant associated with West Penn Rate District's acquisition of the electric distribution system of LIDA; and (4) include plant associated with the two-year cycle of inspection and maintenance of overhead lines and transformers supported by FE PA witness Smith. FE PA witness Lyons is responsible for the allocation factor used in part (2) of the adjustment.

Line	Acct No.	Description	Per Budget Plant in Service	Asset Retirement Costs	New York	LIDA	I&M Cycle	Total Adjustment	Plant in Service, as adjusted
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
		NON-DEPRECIABLE PLANT							
1	301	Organization	$ 124	$ -	$ -	$ -	$ -	$ -	$ 124
2	302	Franchises and consents	151	-	-	-	-	-	151
3	350.1	Transmission land	3,554	-	-	-	-	-	3,554
4	360.1	Distribution land	4,014	-	-	-	-	-	4,014
5	389.1	General land	2,937	-	-	-	-	-	2,937
6		Subtotal - Non-depreciable plant	$ 10,780	$ -	$ -	$ -	$ -	$ -	$ 10,780
		INTANGIBLE PLANT							
7	303	Miscellaneous intangible plant	$ 100,536	$ -	$ -	$ -	$ -	$ -	$ 100,536
8		Subtotal - Intangible plant	$ 100,536	$ -	$ -	$ -	$ -	$ -	$ 100,536
		TRANSMISSION PLANT							
9	350.2	Land rights	$ 26,938	$ -	$ -	$ -	$ -	$ -	$ 26,938
10	352	Structures and improvements	-	-	-	-	-	-	-
11	353	Station equipment	-	-	-	-	-	-	-
12	354	Towers and fixtures	-	-	-	-	-	-	-
13	355	Poles and fixtures	-	-	-	-	-	-	-
14	356	Overhead conductors and devices	-	-	-	-	-	-	-
15	357	Underground conduit	-	-	-	-	-	-	-
16	358	Underground conductors and devices	-	-	-	-	-	-	-
17	359	Roads and trails	-	-	-	-	-	-	-
18	359.1	Asset retirement costs for transmission plant	-	-	-	-	-	-	-
19		Subtotal - Transmission plant	$ 26,938	$ -	$ -	$ -	$ -	$ -	$ 26,938
		DISTRIBUTION PLANT							
20	360.2	Land rights	$ 28,933	$ -	$ -	$ -	$ -	$ -	$ 28,933
21	361	Structures and improvements	18,103	-	-	-	-	-	18,103
22	362	Station equipment	351,189	-	-	-	-	-	351,189
23	363	Energy storage equipment	-	-	-	-	-	-	-
24	364	Poles, towers and fixtures	577,240	-	-	-	2,123	2,123	579,363
25	365	Overhead conductors and devices	922,222	-	-	-	2,331	2,331	924,552
26	366	Underground conduit	35,459	-	-	-	-	-	35,459
27	367	Underground conductors and devices	335,746	-	-	-	-	-	335,746
28	368	Line transformers	507,734	-	-	-	221	221	507,954
29	369	Services	200,343	-	-	-	-	-	200,343
30	370	Meters	145,652	-	-	-	-	-	145,652
31	371	Installations on customers' premises	4,862	-	-	-	-	-	4,862
32	372	Leased property on customers' premises	-	-	-	-	-	-	-
33	373	Street lighting and signal systems	20,164	-	-	-	-	-	20,164
34	374	Asset retirement costs for distribution plant	49	(49)	-	-	-	(49)	-
35		Subtotal - Distribution plant	$ 3,147,697	$ (49)	$ -	$ -	$ 4,674	$ 4,625	$ 3,152,322
		GENERAL PLANT							
36	389.2	Land rights	$ 18	$ -	$ -	$ -	$ -	$ -	$ 18
37	390	Structures and improvements	148,145	-	-	-	-	-	148,145
38	391	Office furniture and equipment	8,964	-	-	-	-	-	8,964
39	392	Transportation equipment	5,662	-	-	-	-	-	5,662
40	393	Stores equipment	56	-	-	-	-	-	56
41	394	Tools, shop and garage equipment	13,123	-	-	-	-	-	13,123
42	395	Laboratory equipment	86	-	-	-	-	-	86
43	396	Power operated equipment	1,249	-	-	-	-	-	1,249
44	397	Communication equipment	27,803	-	-	-	-	-	27,803
45	398	Miscellaneous equipment	67	-	-	-	-	-	67
46	399	Other tangible property	-	-	-	-	-	-	-
47	399.1	Asset retirement costs for general plant	106	(106)	-	-	-	(106)	-
48		Subtotal - General plant	$ 205,277	$ (106)	$ -	$ -	$ -	$ (106)	$ 205,171
49		Total - Electric plant in service	$ 3,491,228	$ (155)	$ -	$ -	$ 4,674	$ 4,519	$ 3,495,747

FirstEnergy Pennsylvania Electric Company
FTY ending December 31, 2024
($ in Thousands)
Adjustment RB-1 - Supporting Schedule 1B - FE PA Penelec Rate District Plant in Service

To adjust plant in service to (1) eliminate asset retirement costs in accordance with 18 CFR Chapter 1 § 35.18 Asset retirement obligations; (2) eliminate an allocated portion of plant that supports Penelec Rate District's New York jurisdiction; (3) include plant associated with West Penn Rate District's acquisition of the electric distribution system of LIDA; and (4) include plant associated with the two-year cycle of inspection and maintenance of overhead lines and transformers supported by FE PA witness Smith. FE PA witness Lyons is responsible for the allocation factor used in part (2) of the adjustment.

Line	Acct No.	Description	Per Budget Plant in Service	Asset Retirement Costs	New York	LIDA	I&M Cycle	Total Adjustment	Plant in Service, as adjusted
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
		NON-DEPRECIABLE PLANT							
1	301	Organization	$ 35	$ -	$ (0)	$ -	$ -	$ (0)	$ 34
2	302	Franchises and consents	307	-	(2)	-	-	(2)	305
3	350.1	Transmission land	2,909	-	(18)	-	-	(18)	2,891
4	360.1	Distribution land	1,681	-	(10)	-	-	(10)	1,671
5	389.1	General land	1,093	-	(7)	-	-	(7)	1,086
6		Subtotal - Non-depreciable plant	$ 6,024	$ -	$ (37)	$ -	$ -	$ (37)	$ 5,987
		INTANGIBLE PLANT							
7	303	Miscellaneous intangible plant	$ 107,927	$ -	$ (658)	$ -	$ -	$ (658)	$ 107,268
8		Subtotal - Intangible plant	$ 107,927	$ -	$ (658)	$ -	$ -	$ (658)	$ 107,268
		TRANSMISSION PLANT							
9	350.2	Land rights	$ 12,718	$ -	$ (78)	$ -	$ -	$ (78)	$ 12,640
10	352	Structures and improvements	-	-	-	-	-	-	-
11	353	Station equipment	-	-	-	-	-	-	-
12	354	Towers and fixtures	-	-	-	-	-	-	-
13	355	Poles and fixtures	-	-	-	-	-	-	-
14	356	Overhead conductors and devices	-	-	-	-	-	-	-
15	357	Underground conduit	-	-	-	-	-	-	-
16	358	Underground conductors and devices	-	-	-	-	-	-	-
17	359	Roads and trails	-	-	-	-	-	-	-
18	359.1	Asset retirement costs for transmission plant	-	-	-	-	-	-	-
19		Subtotal - Transmission plant	$ 12,718	$ -	$ (78)	$ -	$ -	$ (78)	$ 12,640
		DISTRIBUTION PLANT							
20	360.2	Land rights	$ 15,619	$ -	$ (95)	$ -	$ -	$ (95)	$ 15,524
21	361	Structures and improvements	18,862	-	(115)	-	-	(115)	18,747
22	362	Station equipment	414,658	-	(2,529)	-	-	(2,529)	412,129
23	363	Energy storage equipment	-	-	-	-	-	-	-
24	364	Poles, towers and fixtures	712,225	-	(4,345)	-	1,248	(3,097)	709,128
25	365	Overhead conductors and devices	1,246,984	-	(7,607)	-	538	(7,069)	1,239,915
26	366	Underground conduit	46,806	-	(286)	-	-	(286)	46,520
27	367	Underground conductors and devices	247,894	-	(1,512)	-	-	(1,512)	246,381
28	368	Line transformers	465,781	-	(2,841)	-	152	(2,689)	463,091
29	369	Services	139,558	-	(851)	-	-	(851)	138,707
30	370	Meters	146,519	-	(894)	-	-	(894)	145,625
31	371	Installations on customers' premises	28,678	-	(175)	-	-	(175)	28,503
32	372	Leased property on customers' premises	196	-	(1)	-	-	(1)	195
33	373	Street lighting and signal systems	47,079	-	(287)	-	-	(287)	46,791
34	374	Asset retirement costs for distribution plant	81	(81)	-	-	-	(81)	-
35		Subtotal - Distribution plant	$ 3,530,940	$ (81)	$ (21,538)	$ -	$ 1,938	$ (19,681)	$ 3,511,259
		GENERAL PLANT							
36	389.2	Land rights	$ 21	$ -	$ (0)	$ -	$ -	$ (0)	$ 21
37	390	Structures and improvements	96,857	-	(591)	-	-	(591)	96,266
38	391	Office furniture and equipment	9,872	-	(60)	-	-	(60)	9,812
39	392	Transportation equipment	10,302	-	(63)	-	-	(63)	10,240
40	393	Stores equipment	40	-	(0)	-	-	(0)	40
41	394	Tools, shop and garage equipment	19,201	-	(117)	-	-	(117)	19,084
42	395	Laboratory equipment	170	-	(1)	-	-	(1)	169
43	396	Power operated equipment	5,101	-	(31)	-	-	(31)	5,070
44	397	Communication equipment	47,580	-	(290)	-	-	(290)	47,290
45	398	Miscellaneous equipment	73	-	(0)	-	-	(0)	72
46	399	Other tangible property	-	-	-	-	-	-	-
47	399.1	Asset retirement costs for general plant	322	(322)	-	-	-	(322)	-
48		Subtotal - General plant	$ 189,539	$ (322)	$ (1,154)	$ -	$ -	$ (1,476)	$ 188,062
49		Total - Electric plant in service	$ 3,847,147	$ (403)	$ (23,465)	$ -	$ 1,938	$ (21,930)	$ 3,825,217

FirstEnergy Pennsylvania Electric Company
FTY ending December 31, 2024
($ in Thousands)
Adjustment RB-1 - Supporting Schedule 1C - FE PA Penn Power Rate District Plant in Service

To adjust plant in service to (1) eliminate asset retirement costs in accordance with 18 CFR Chapter 1 § 35.18 Asset retirement obligations; (2) eliminate an allocated portion of plant that supports Penelec Rate District's New York jurisdiction; (3) include plant associated with West Penn Rate District's acquisition of the electric distribution system of LIDA; and (4) include plant associated with the two-year cycle of inspection and maintenance of overhead lines and transformers supported by FE PA witness Smith. FE PA witness Lyons is responsible for the allocation factor used in part (2) of the adjustment.

Line	Acct No.	Description	Per Budget Plant in Service	Asset Retirement Costs	New York	LIDA	I&M Cycle	Total Adjustment	Plant in Service, as adjusted
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
		NON-DEPRECIABLE PLANT							
1	301	Organization	$ 23	$ -	$ -	$ -	$ -	$ -	$ 23
2	302	Franchises and consents	69	-	-	-	-	-	69
3	350.1	Transmission land	2,112	-	-	-	-	-	2,112
4	360.1	Distribution land	1,593	-	-	-	-	-	1,593
5	389.1	General land	227	-	-	-	-	-	227
6		Subtotal - Non-depreciable plant	$ 4,022	$ -	$ -	$ -	$ -	$ -	$ 4,022
		INTANGIBLE PLANT							
7	303	Miscellaneous intangible plant	$ 24,605	$ -	$ -	$ -	$ -	$ -	$ 24,605
8		Subtotal - Intangible plant	$ 24,605	$ -	$ -	$ -	$ -	$ -	$ 24,605
		TRANSMISSION PLANT							
9	350.2	Land rights	$ 8,433	$ -	$ -	$ -	$ -	$ -	$ 8,433
10	352	Structures and improvements	-	-	-	-	-	-	-
11	353	Station equipment	-	-	-	-	-	-	-
12	354	Towers and fixtures	-	-	-	-	-	-	-
13	355	Poles and fixtures	-	-	-	-	-	-	-
14	356	Overhead conductors and devices	-	-	-	-	-	-	-
15	357	Underground conduit	-	-	-	-	-	-	-
16	358	Underground conductors and devices	-	-	-	-	-	-	-
17	359	Roads and trails	-	-	-	-	-	-	-
18	359.1	Asset retirement costs for transmission plant	-	-	-	-	-	-	-
19		Subtotal - Transmission plant	$ 8,433	$ -	$ -	$ -	$ -	$ -	$ 8,433
		DISTRIBUTION PLANT							
20	360.2	Land rights	$ 5,803	$ -	$ -	$ -	$ -	$ -	$ 5,803
21	361	Structures and improvements	4,940	-	-	-	-	-	4,940
22	362	Station equipment	119,393	-	-	-	-	-	119,393
23	363	Energy storage equipment	-	-	-	-	-	-	-
24	364	Poles, towers and fixtures	155,889	-	-	-	160	160	156,049
25	365	Overhead conductors and devices	268,478	-	-	-	255	255	268,733
26	366	Underground conduit	8,225	-	-	-	-	-	8,225
27	367	Underground conductors and devices	96,706	-	-	-	-	-	96,706
28	368	Line transformers	135,878	-	-	-	100	100	135,978
29	369	Services	47,944	-	-	-	-	-	47,944
30	370	Meters	51,181	-	-	-	-	-	51,181
31	371	Installations on customers' premises	4,092	-	-	-	-	-	4,092
32	372	Leased property on customers' premises	-	-	-	-	-	-	-
33	373	Street lighting and signal systems	8,769	-	-	-	-	-	8,769
34	374	Asset retirement costs for distribution plant	4	(4)	-	-	-	(4)	-
35		Subtotal - Distribution plant	$ 907,301	$ (4)	$ -	$ -	$ 515	$ 511	$ 907,812
		GENERAL PLANT							
36	389.2	Land rights	$ 0	$ -	$ -	$ -	$ -	$ -	$ 0
37	390	Structures and improvements	11,234	-	-	-	-	-	11,234
38	391	Office furniture and equipment	2,717	-	-	-	-	-	2,717
39	392	Transportation equipment	1,560	-	-	-	-	-	1,560
40	393	Stores equipment	27	-	-	-	-	-	27
41	394	Tools, shop and garage equipment	3,682	-	-	-	-	-	3,682
42	395	Laboratory equipment	22	-	-	-	-	-	22
43	396	Power operated equipment	1,392	-	-	-	-	-	1,392
44	397	Communication equipment	9,891	-	-	-	-	-	9,891
45	398	Miscellaneous equipment	8	-	-	-	-	-	8
46	399	Other tangible property	-	-	-	-	-	-	-
47	399.1	Asset retirement costs for general plant	33	(33)	-	-	-	(33)	-
48		Subtotal - General plant	$ 30,565	$ (33)	$ -	$ -	$ -	$ (33)	$ 30,532
49		Total - Electric plant in service	$ 974,927	$ (37)	$ -	$ -	$ 515	$ 478	$ 975,405

FirstEnergy Pennsylvania Electric Company
FTY ending December 31, 2024
($ in Thousands)
Adjustment RB-1 - Supporting Schedule 1D - FE PA West Penn Rate District Plant in Service

To adjust plant in service to (1) eliminate asset retirement costs in accordance with 18 CFR Chapter 1 § 35.18 Asset retirement obligations; (2) eliminate an allocated portion of plant that supports Penelec Rate District's New York jurisdiction; (3) include plant associated with West Penn Rate District's acquisition of the electric distribution system of LIDA; and (4) include plant associated with the two-year cycle of inspection and maintenance of overhead lines and transformers supported by FE PA witness Smith. FE PA witness Lyons is responsible for the allocation factor used in part (2) of the adjustment.

Line	Acct No.	Description	Per Budget Plant in Service	Asset Retirement Costs	New York	LIDA	I&M Cycle	Total Adjustment	Plant in Service, as adjusted
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
		NON-DEPRECIABLE PLANT							
1	301	Organization	$ 157	$ -	$ -	$ -	$ -	$ -	$ 157
2	302	Franchises and consents	-	-	-	-	-	-	-
3	350.1	Transmission land	2,500	-	-	-	-	-	2,500
4	360.1	Distribution land	6,738	-	-	-	-	-	6,738
5	389.1	General land	2,063	-	-	-	-	-	2,063
6		Subtotal - Non-depreciable plant	$ 11,457	$ -	$ -	$ -	$ -	$ -	$ 11,457
		INTANGIBLE PLANT							
7	303	Miscellaneous intangible plant	$ 124,884	$ -	$ -	$ -	$ -	$ -	$ 124,884
8		Subtotal - Intangible plant	$ 124,884	$ -	$ -	$ -	$ -	$ -	$ 124,884
		TRANSMISSION PLANT							
9	350.2	Land rights	$ 31,457	$ -	$ -	$ -	$ -	$ -	$ 31,457
10	352	Structures and improvements	-	-	-	-	-	-	-
11	353	Station equipment	-	-	-	-	-	-	-
12	354	Towers and fixtures	-	-	-	-	-	-	-
13	355	Poles and fixtures	-	-	-	-	-	-	-
14	356	Overhead conductors and devices	-	-	-	-	-	-	-
15	357	Underground conduit	-	-	-	-	-	-	-
16	358	Underground conductors and devices	-	-	-	-	-	-	-
17	359	Roads and trails	-	-	-	-	-	-	-
18	359.1	Asset retirement costs for transmission plant	-	-	-	-	-	-	-
19		Subtotal - Transmission plant	$ 31,457	$ -	$ -	$ -	$ -	$ -	$ 31,457
		DISTRIBUTION PLANT							
20	360.2	Land rights	$ 11,024	$ -	$ -	$ -	$ -	$ -	$ 11,024
21	361	Structures and improvements	24,236	-	-	132	-	132	24,368
22	362	Station equipment	437,747	-	-	2,391	-	2,391	440,137
23	363	Energy storage equipment	$ -	-	-	-	-	-	-
24	364	Poles, towers and fixtures	537,230	-	-	2,934	2,826	5,760	542,989
25	365	Overhead conductors and devices	965,626	-	-	5,273	1,624	6,897	972,523
26	366	Underground conduit	24,652	-	-	135	-	135	24,787
27	367	Underground conductors and devices	253,586	-	-	1,385	-	1,385	254,971
28	368	Line transformers	497,104	-	-	2,715	431	3,145	500,249
29	369	Services	143,472	-	-	784	-	784	144,255
30	370	Meters	205,509	-	-	1,122	-	1,122	206,631
31	371	Installations on customers' premises	9,987	-	-	55	-	55	10,042
32	372	Leased property on customers' premises	297	-	-	2	-	2	298
33	373	Street lighting and signal systems	49,398	-	-	270	-	270	49,667
34	374	Asset retirement costs for distribution plant	17	(17)	-	-	-	(17)	-
35		Subtotal - Distribution plant	$ 3,159,884	$ (17)	$ -	$ 17,196	$ 4,880	$ 22,059	$ 3,181,943
		GENERAL PLANT							
36	389.2	Land rights	$ 293	$ -	$ -	$ -	$ -	$ -	$ 293
37	390	Structures and improvements	111,382	-	-	-	-	-	111,382
38	391	Office furniture and equipment	16,645	-	-	-	-	-	16,645
39	392	Transportation equipment	10,890	-	-	-	-	-	10,890
40	393	Stores equipment	312	-	-	-	-	-	312
41	394	Tools, shop and garage equipment	19,646	-	-	-	-	-	19,646
42	395	Laboratory equipment	384	-	-	-	-	-	384
43	396	Power operated equipment	265	-	-	-	-	-	265
44	397	Communication equipment	39,550	-	-	-	-	-	39,550
45	398	Miscellaneous equipment	224	-	-	-	-	-	224
46	399	Other tangible property	-	-	-	-	-	-	-
47	399.1	Asset retirement costs for general plant	733	(733)	-	-	-	(733)	-
48		Subtotal - General plant	$ 200,323	$ (733)	$ -	$ -	$ -	$ (733)	$ 199,590
49		Total - Electric plant in service	$ 3,528,005	$ (750)	$ -	$ 17,196	$ 4,880	$ 21,326	$ 3,549,331

FirstEnergy Pennsylvania Electric Company
FTY ending December 31, 2024
($ in Thousands)
Adjustment RB-2 - Depreciation Reserve

To adjust depreciation reserve to (1) eliminate asset retirement costs in accordance with 18 CFR Chapter 1 § 35.18 Asset retirement obligations; (2) eliminate an allocated portion of plant that supports Penelec Rate District's New York jurisdiction; (3) include plant associated with West Penn Rate District's acquisition of the electric distribution system of LIDA; and (4) include plant associated with the two-year cycle of inspection and maintenance of overhead lines and transformers supported by FE PA witness Smith. FE PA witness Lyons is responsible for the allocation factor used in part (2) of the adjustment.

			Rate District				Total
Line	Description	Reference	Met-Ed	Penelec	Penn Power	West Penn	FE PA
		(1)	(2)	(3)	(4)	(5)	(6)
1	Depreciation reserve per budget		$ 1,060,915	$ 1,183,546	$ 274,640	$ 1,177,091	$ 3,696,192
2	Eliminate asset retirement costs	Adj. RB-2, SS 1, col. 2	(98)	(370)	(32)	(408)	(907)
3	Eliminate reserve supporting Penelec Rate District's New York jurisdiction	Adj. RB-2, SS 1, col. 3	-	(7,217)	-	-	(7,217)
4	Include reserve associated with West Penn Rate District's acquisition of LIDA	Adj. RB-2 SS 1, col. 4	-	-	-	10,380	10,380
5	Include reserve associated with two-year inspection and maintenance cycle	Adj. RB-2, SS 1, col. 5	53	18	6	44	121
6	Total adjustment to depreciation reserve	SUM L2 to L5	$ (45)	$ (7,569)	$ (26)	$ 10,017	$ 2,377
7	Adjusted depreciation reserve per budget	L1 + L6	$ 1,060,870	$ 1,175,978	$ 274,614	$ 1,187,108	$ 3,698,569

FirstEnergy Pennsylvania Electric Company
FTY ending December 31, 2024
($ in Thousands)
Adjustment RB-2 - Supporting Schedule 1 - Total FE PA Depreciation Reserve

To adjust depreciation reserve to (1) eliminate asset retirement costs in accordance with 18 CFR Chapter 1 § 35.18 Asset retirement obligations; (2) eliminate an allocated portion of plant that supports Penelec Rate District's New York jurisdiction; (3) include plant associated with West Penn Rate District's acquisition of the electric distribution system of LIDA; and (4) include plant associated with the two-year cycle of inspection and maintenance of overhead lines and transformers supported by FE PA witness Smith. FE PA witness Lyons is responsible for the allocation factor used in part (2) of the adjustment.

Line	Acct No.	Description	Per Budget Reserve	Asset Retirement Costs	New York	LIDA	I&M Cycle	Total Adjustment	Reserve, as adjusted
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
		NON-DEPRECIABLE PLANT							
1	301	Organization	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	302	Franchises and consents	(45)	-	0	-	-	0	(45)
3	350.1	Transmission land	-	-	-	-	-	-	-
4	360.1	Distribution land	-	-	-	-	-	-	-
5	389.1	General land	-	-	-	-	-	-	-
6		Subtotal - Non-depreciable plant	$ (45)	$ -	$ 0	$ -	$ -	$ 0	$ (45)
		INTANGIBLE PLANT							
7	303	Miscellaneous intangible plant	$ 283,659	$ -	$ (507)	$ -	$ -	$ (507)	$ 283,152
8		Subtotal - Intangible plant	$ 283,659	$ -	$ (507)	$ -	$ -	$ (507)	$ 283,152
		TRANSMISSION PLANT							
9	350.2	Land rights	$ 40,397	$ -	$ (48)	$ -	$ -	$ (48)	$ 40,350
10	352	Structures and improvements	-	-	-	-	-	-	-
11	353	Station equipment	-	-	-	-	-	-	-
12	354	Towers and fixtures	-	-	-	-	-	-	-
13	355	Poles and fixtures	-	-	-	-	-	-	-
14	356	Overhead conductors and devices	-	-	-	-	-	-	-
15	357	Underground conduit	-	-	-	-	-	-	-
16	358	Underground conductors and devices	-	-	-	-	-	-	-
17	359	Roads and trails	-	-	-	-	-	-	-
18	359.1	Asset retirement costs for transmission plant	-	-	-	-	-	-	-
19		RWIP	-	-	-	-	-	-	-
20		Subtotal - Transmission plant	$ 40,397	$ -	$ (48)	$ -	$ -	$ (48)	$ 40,350
		DISTRIBUTION PLANT							
21	360.2	Land rights	$ 34,146	$ -	$ (69)	$ -	$ -	$ (69)	$ 34,078
22	361	Structures and improvements	31,124	-	(61)	129	-	68	31,192
23	362	Station equipment	445,986	-	(748)	2,110	-	1,362	447,349
24	363	Energy storage equipment	-	-	-	-	-	-	-
25	364	Poles, towers and fixtures	598,134	-	(1,358)	1,922	55	619	598,754
26	365	Overhead conductors and devices	575,929	-	(1,447)	1,784	55	393	576,322
27	366	Underground conduit	48,689	-	(125)	97	-	(28)	48,661
28	367	Underground conductors and devices	289,507	-	(521)	739	-	218	289,725
29	368	Line transformers	593,182	-	(1,074)	1,979	11	916	594,098
30	369	Services	244,335	-	(376)	685	-	308	244,644
31	370	Meters	192,861	-	(310)	786	-	476	193,338
32	371	Installations on customers' premises	35,158	-	(139)	67	-	(72)	35,086
33	372	Leased property on customers' premises	468	-	(1)	3	-	2	470
34	373	Street lighting and signal systems	25,455	-	(60)	79	-	19	25,474
35	374	Asset retirement costs for distribution plant	136	(136)	-	0	-	(135)	0
36		RWIP	(5,567)	-	98	-	-	98	(5,469)
37		Subtotal - Distribution plant	$ 3,109,545	$ (136)	$ (6,190)	$ 10,380	$ 121	$ 4,176	$ 3,113,721
		GENERAL PLANT							
38	389.2	Land rights	$ 194	$ -	$ (0)	$ -	$ -	$ (0)	$ 194
39	390	Structures and improvements	147,337	-	(230)	-	-	(230)	147,107
40	391	Office furniture and equipment	30,862	-	(56)	-	-	(56)	30,806
41	392	Transportation equipment	11,827	-	(12)	-	-	(12)	11,815
42	393	Stores equipment	821	-	(3)	-	-	(3)	818
43	394	Tools, shop and garage equipment	21,751	-	(46)	-	-	(46)	21,705
44	395	Laboratory equipment	(820)	-	8	-	-	8	(812)
45	396	Power operated equipment	6,007	-	(29)	-	-	(29)	5,978
46	397	Communication equipment	43,637	-	(107)	-	-	(107)	43,530
47	398	Miscellaneous equipment	(667)	-	6	-	-	6	(661)
48	399	Other tangible property	-	-	-	-	-	-	-
49	399.1	Asset retirement costs for general plant	771	(771)	-	-	-	(771)	-
50		RWIP	916	-	(3)	-	-	(3)	914
51		Subtotal - General plant	$ 262,637	$ (771)	$ (472)	$ -	$ -	$ (1,244)	$ 261,393
52		Total - Electric plant in service	$ 3,696,192	$ (907)	$ (7,217)	$ 10,380	$ 121	$ 2,377	$ 3,698,569

FirstEnergy Pennsylvania Electric Company
FTY ending December 31, 2024
($ in Thousands)
Adjustment RB-2 - Supporting Schedule 1A - FE PA Met-Ed Rate District Depreciation Reserve

To adjust depreciation reserve to (1) eliminate asset retirement costs in accordance with 18 CFR Chapter 1 § 35.18 Asset retirement obligations; (2) eliminate an allocated portion of plant that supports Penelec Rate District's New York jurisdiction; (3) include plant associated with West Penn Rate District's acquisition of the electric distribution system of LIDA; and (4) include plant associated with the two-year cycle of inspection and maintenance of overhead lines and transformers supported by FE PA witness Smith. FE PA witness Lyons is responsible for the allocation factor used in part (2) of the adjustment.

Line	Acct No.	Description	Per Budget Reserve	Asset Retirement Costs	New York	LIDA	I&M Cycle	Total Adjustment	Reserve, as adjusted
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
		NON-DEPRECIABLE PLANT							
1	301	Organization	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	302	Franchises and consents	(15)	-	-	-	-	-	(15)
3	350.1	Transmission land	-	-	-	-	-	-	-
4	360.1	Distribution land	-	-	-	-	-	-	-
5	389.1	General land	-	-	-	-	-	-	-
6		Subtotal - Non-depreciable plant	$ (15)	$ -	$ -	$ -	$ -	$ -	$ (15)
		INTANGIBLE PLANT							
7	303	Miscellaneous intangible plant	$ 78,824	$ -	$ -	$ -	$ -	$ -	$ 78,824
8		Subtotal - Intangible plant	$ 78,824	$ -	$ -	$ -	$ -	$ -	$ 78,824
		TRANSMISSION PLANT							
9	350.2	Land rights	$ 16,062	$ -	$ -	$ -	$ -	$ -	$ 16,062
10	352	Structures and improvements	-	-	-	-	-	-	-
11	353	Station equipment	-	-	-	-	-	-	-
12	354	Towers and fixtures	-	-	-	-	-	-	-
13	355	Poles and fixtures	-	-	-	-	-	-	-
14	356	Overhead conductors and devices	-	-	-	-	-	-	-
15	357	Underground conduit	-	-	-	-	-	-	-
16	358	Underground conductors and devices	-	-	-	-	-	-	-
17	359	Roads and trails	-	-	-	-	-	-	-
18	359.1	Asset retirement costs for transmission plant	-	-	-	-	-	-	-
19		RWIP	-	-	-	-	-	-	-
20		Subtotal - Transmission plant	$ 16,062	$ -	$ -	$ -	$ -	$ -	$ 16,062
		DISTRIBUTION PLANT							
21	360.2	Land rights	$ 17,832	$ -	$ -	$ -	$ -	$ -	$ 17,832
22	361	Structures and improvements	7,581	-	-	-	-	-	7,581
23	362	Station equipment	102,164	-	-	-	-	-	102,164
24	363	Energy storage equipment	-	-	-	-	-	-	-
25	364	Poles, towers and fixtures	153,033	-	-	-	21	21	153,053
26	365	Overhead conductors and devices	132,738	-	-	-	29	29	132,768
27	366	Underground conduit	16,017	-	-	-	-	-	16,017
28	367	Underground conductors and devices	107,326	-	-	-	-	-	107,326
29	368	Line transformers	196,477	-	-	-	3	3	196,480
30	369	Services	95,997	-	-	-	-	-	95,997
31	370	Meters	48,337	-	-	-	-	-	48,337
32	371	Installations on customers' premises	3,244	-	-	-	-	-	3,244
33	372	Leased property on customers' premises	-	-	-	-	-	-	-
34	373	Street lighting and signal systems	5,142	-	-	-	-	-	5,142
35	374	Asset retirement costs for distribution plant	30	(30)	-	-	-	(30)	-
36		RWIP	(7,196)	-	-	-	-	-	(7,196)
37		Subtotal - Distribution plant	$ 878,720	$ (30)	$ -	$ -	$ 53	$ 23	$ 878,743
		GENERAL PLANT							
38	389.2	Land rights	$ 16	$ -	$ -	$ -	$ -	$ -	$ 16
39	390	Structures and improvements	67,232	-	-	-	-	-	67,232
40	391	Office furniture and equipment	7,064	-	-	-	-	-	7,064
41	392	Transportation equipment	2,899	-	-	-	-	-	2,899
42	393	Stores equipment	48	-	-	-	-	-	48
43	394	Tools, shop and garage equipment	4,254	-	-	-	-	-	4,254
44	395	Laboratory equipment	86	-	-	-	-	-	86
45	396	Power operated equipment	644	-	-	-	-	-	644
46	397	Communication equipment	4,895	-	-	-	-	-	4,895
47	398	Miscellaneous equipment	54	-	-	-	-	-	54
48	399	Other tangible property	-	-	-	-	-	-	-
49	399.1	Asset retirement costs for general plant	68	(68)	-	-	-	(68)	-
50		RWIP	62	-	-	-	-	-	62
51		Subtotal - General plant	$ 87,323	$ (68)	$ -	$ -	$ -	$ (68)	$ 87,255
52		Total - Electric plant in service	$ 1,060,915	$ (98)	$ -	$ -	$ 53	$ (45)	$ 1,060,870

FirstEnergy Pennsylvania Electric Company
FTY ending December 31, 2024
($ in Thousands)
Adjustment RB-2 - Supporting Schedule 1B - FE PA Penelec Rate District Depreciation Reserve

To adjust depreciation reserve to (1) eliminate asset retirement costs in accordance with 18 CFR Chapter 1 § 35.18 Asset retirement obligations; (2) eliminate an allocated portion of plant that supports Penelec Rate District's New York jurisdiction; (3) include plant associated with West Penn Rate District's acquisition of the electric distribution system of LIDA; and (4) include plant associated with the two-year cycle of inspection and maintenance of overhead lines and transformers supported by FE PA witness Smith. FE PA witness Lyons is responsible for the allocation factor used in part (2) of the adjustment.

Line	Acct No.	Description	Per Budget Reserve	Asset Retirement Costs	New York	LIDA	I&M Cycle	Total Adjustment	Reserve, as adjusted
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
		NON-DEPRECIABLE PLANT							
1	301	Organization	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	302	Franchises and consents	(32)	-	0	-	-	0	(31)
3	350.1	Transmission land	-	-	-	-	-	-	-
4	360.1	Distribution land	-	-	-	-	-	-	-
5	389.1	General land	-	-	-	-	-	-	-
6		Subtotal - Non-depreciable plant	$ (32)	$ -	$ 0	$ -	$ -	$ 0	$ (31)
		INTANGIBLE PLANT							
7	303	Miscellaneous intangible plant	$ 83,171	$ -	$ (507)	$ -	$ -	$ (507)	$ 82,663
8		Subtotal - Intangible plant	$ 83,171	$ -	$ (507)	$ -	$ -	$ (507)	$ 82,663
		TRANSMISSION PLANT							
9	350.2	Land rights	$ 7,838	$ -	$ (48)	$ -	$ -	$ (48)	$ 7,791
10	352	Structures and improvements	-	-	-	-	-	-	-
11	353	Station equipment	-	-	-	-	-	-	-
12	354	Towers and fixtures	-	-	-	-	-	-	-
13	355	Poles and fixtures	-	-	-	-	-	-	-
14	356	Overhead conductors and devices	-	-	-	-	-	-	-
15	357	Underground conduit	-	-	-	-	-	-	-
16	358	Underground conductors and devices	-	-	-	-	-	-	-
17	359	Roads and trails	-	-	-	-	-	-	-
18	359.1	Asset retirement costs for transmission plant	-	-	-	-	-	-	-
19		RWIP	-	-	-	-	-	-	-
20		Subtotal - Transmission plant	$ 7,838	$ -	$ (48)	$ -	$ -	$ (48)	$ 7,791
		DISTRIBUTION PLANT							
21	360.2	Land rights	$ 11,293	$ -	$ (69)	$ -	$ -	$ (69)	$ 11,224
22	361	Structures and improvements	9,986	-	(61)	-	-	(61)	9,925
23	362	Station equipment	122,597	-	(748)	-	-	(748)	121,849
24	363	Energy storage equipment	-	-	-	-	-	-	-
25	364	Poles, towers and fixtures	222,544	-	(1,358)	-	10	(1,347)	221,197
26	365	Overhead conductors and devices	237,138	-	(1,447)	-	6	(1,441)	235,697
27	366	Underground conduit	20,421	-	(125)	-	-	(125)	20,296
28	367	Underground conductors and devices	85,395	-	(521)	-	-	(521)	84,874
29	368	Line transformers	176,009	-	(1,074)	-	2	(1,072)	174,938
30	369	Services	61,683	-	(376)	-	-	(376)	61,307
31	370	Meters	50,789	-	(310)	-	-	(310)	50,479
32	371	Installations on customers' premises	22,796	-	(139)	-	-	(139)	22,657
33	372	Leased property on customers' premises	194	-	(1)	-	-	(1)	193
34	373	Street lighting and signal systems	9,914	-	(60)	-	-	(60)	9,854
35	374	Asset retirement costs for distribution plant	81	(81)	-	-	-	(81)	-
36		RWIP	(16,014)	-	98	-	-	98	(15,917)
37		Subtotal - Distribution plant	$ 1,014,824	$ (81)	$ (6,190)	$ -	$ 18	$ (6,252)	$ 1,008,572
		GENERAL PLANT							
38	389.2	Land rights	$ 35	$ -	$ (0)	$ -	$ -	$ (0)	$ 35
39	390	Structures and improvements	37,775	-	(230)	-	-	(230)	37,544
40	391	Office furniture and equipment	9,147	-	(56)	-	-	(56)	9,092
41	392	Transportation equipment	2,021	-	(12)	-	-	(12)	2,009
42	393	Stores equipment	484	-	(3)	-	-	(3)	481
43	394	Tools, shop and garage equipment	7,495	-	(46)	-	-	(46)	7,449
44	395	Laboratory equipment	(1,242)	-	8	-	-	8	(1,234)
45	396	Power operated equipment	4,692	-	(29)	-	-	(29)	4,663
46	397	Communication equipment	17,578	-	(107)	-	-	(107)	17,471
47	398	Miscellaneous equipment	(957)	-	6	-	-	6	(951)
48	399	Other tangible property	-	-	-	-	-	-	-
49	399.1	Asset retirement costs for general plant	289	(289)	-	-	-	(289)	-
50		RWIP	427	-	(3)	-	-	(3)	424
51		Subtotal - General plant	$ 77,745	$ (289)	$ (472)	$ -	$ -	$ (762)	$ 76,984
52		Total - Electric plant in service	$ 1,183,546	$ (370)	$ (7,217)	$ -	$ 18	$ (7,569)	$ 1,175,978

FirstEnergy Pennsylvania Electric Company
FTY ending December 31, 2024
($ in Thousands)
Adjustment RB-2 - Supporting Schedule 1C - FE PA Penn Power Rate District Depreciation Reserve

To adjust depreciation reserve to (1) eliminate asset retirement costs in accordance with 18 CFR Chapter 1 § 35.18 Asset retirement obligations; (2) eliminate an allocated portion of plant that supports Penelec Rate District's New York jurisdiction; (3) include plant associated with West Penn Rate District's acquisition of the electric distribution system of LIDA; and (4) include plant associated with the two-year cycle of inspection and maintenance of overhead lines and transformers supported by FE PA witness Smith. FE PA witness Lyons is responsible for the allocation factor used in part (2) of the adjustment.

Line	Acct No.	Description	Per Budget Reserve	Asset Retirement Costs	New York	LIDA	I&M Cycle	Total Adjustment	Reserve, as adjusted
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
		NON-DEPRECIABLE PLANT							
1	301	Organization	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	302	Franchises and consents	1	-	-	-	-	-	1
3	350.1	Transmission land	-	-	-	-	-	-	-
4	360.1	Distribution land	-	-	-	-	-	-	-
5	389.1	General land	-	-	-	-	-	-	-
6		Subtotal - Non-depreciable plant	$ 1	$ -	$ -	$ -	$ -	$ -	$ 1
		INTANGIBLE PLANT							
7	303	Miscellaneous intangible plant	$ 18,364	$ -	$ -	$ -	$ -	$ -	$ 18,364
8		Subtotal - Intangible plant	$ 18,364	$ -	$ -	$ -	$ -	$ -	$ 18,364
		TRANSMISSION PLANT							
9	350.2	Land rights	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10	352	Structures and improvements	-	-	-	-	-	-	-
11	353	Station equipment	-	-	-	-	-	-	-
12	354	Towers and fixtures	-	-	-	-	-	-	-
13	355	Poles and fixtures	-	-	-	-	-	-	-
14	356	Overhead conductors and devices	-	-	-	-	-	-	-
15	357	Underground conduit	-	-	-	-	-	-	-
16	358	Underground conductors and devices	-	-	-	-	-	-	-
17	359	Roads and trails	-	-	-	-	-	-	-
18	359.1	Asset retirement costs for transmission plant	-	-	-	-	-	-	-
19		RWIP	-	-	-	-	-	-	-
20		Subtotal - Transmission plant	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		DISTRIBUTION PLANT							
21	360.2	Land rights	$ (28)	$ -	$ -	$ -	$ -	$ -	$ (28)
22	361	Structures and improvements	1,786	-	-	-	-	-	1,786
23	362	Station equipment	28,151	-	-	-	-	-	28,151
24	363	Energy storage equipment	-	-	-	-	-	-	-
25	364	Poles, towers and fixtures	46,719	-	-	-	1	1	46,721
26	365	Overhead conductors and devices	42,808	-	-	-	3	3	42,811
27	366	Underground conduit	3,394	-	-	-	-	-	3,394
28	367	Underground conductors and devices	29,164	-	-	-	-	-	29,164
29	368	Line transformers	39,665	-	-	-	1	1	39,666
30	369	Services	24,011	-	-	-	-	-	24,011
31	370	Meters	21,803	-	-	-	-	-	21,803
32	371	Installations on customers' premises	2,973	-	-	-	-	-	2,973
33	372	Leased property on customers' premises	-	-	-	-	-	-	-
34	373	Street lighting and signal systems	3,139	-	-	-	-	-	3,139
35	374	Asset retirement costs for distribution plant	3	(3)	-	-	-	(3)	-
36		RWIP	2,403	-	-	-	-	-	2,403
37		Subtotal - Distribution plant	$ 245,990	$ (3)	$ -	$ -	$ 6	$ 3	$ 245,993
		GENERAL PLANT							
38	389.2	Land rights	$ -	$ -	$ -	$ -	$ -	$ -	$ -
39	390	Structures and improvements	3,393	-	-	-	-	-	3,393
40	391	Office furniture and equipment	1,799	-	-	-	-	-	1,799
41	392	Transportation equipment	943	-	-	-	-	-	943
42	393	Stores equipment	24	-	-	-	-	-	24
43	394	Tools, shop and garage equipment	822	-	-	-	-	-	822
44	395	Laboratory equipment	17	-	-	-	-	-	17
45	396	Power operated equipment	442	-	-	-	-	-	442
46	397	Communication equipment	2,747	-	-	-	-	-	2,747
47	398	Miscellaneous equipment	8	-	-	-	-	-	8
48	399	Other tangible property	-	-	-	-	-	-	-
49	399.1	Asset retirement costs for general plant	29	(29)	-	-	-	(29)	-
50		RWIP	60	-	-	-	-	-	60
51		Subtotal - General plant	$ 10,285	$ (29)	$ -	$ -	$ -	$ (29)	$ 10,256
52		Total - Electric plant in service	$ 274,640	$ (32)	$ -	$ -	$ 6	$ (26)	$ 274,614

FirstEnergy Pennsylvania Electric Company
FTY ending December 31, 2024
($ in Thousands)
Adjustment RB-2 - Supporting Schedule 1D - FE PA West Penn Rate District Depreciation Reserve

To adjust depreciation reserve to (1) eliminate asset retirement costs in accordance with 18 CFR Chapter 1 § 35.18 Asset retirement obligations; (2) eliminate an allocated portion of plant that supports Penelec Rate District's New York jurisdiction; (3) include plant associated with West Penn Rate District's acquisition of the electric distribution system of LIDA; and (4) include plant associated with the two-year cycle of inspection and maintenance of overhead lines and transformers supported by FE PA witness Smith. FE PA witness Lyons is responsible for the allocation factor used in part (2) of the adjustment.

Line	Acct No.	Description	Per Budget Reserve	Asset Retirement Costs	New York	LIDA	I&M Cycle	Total Adjustment	Reserve, as adjusted
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
		NON-DEPRECIABLE PLANT							
1	301	Organization	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	302	Franchises and consents	-	-	-	-	-	-	-
3	350.1	Transmission land	-	-	-	-	-	-	-
4	360.1	Distribution land	-	-	-	-	-	-	-
5	389.1	General land	-	-	-	-	-	-	-
6		Subtotal - Non-depreciable plant	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		INTANGIBLE PLANT							
7	303	Miscellaneous intangible plant	$ 103,300	$ -	$ -	$ -	$ -	$ -	$ 103,300
8		Subtotal - Intangible plant	$ 103,300	$ -	$ -	$ -	$ -	$ -	$ 103,300
		TRANSMISSION PLANT							
9	350.2	Land rights	$ 16,497	$ -	$ -	$ -	$ -	$ -	$ 16,497
10	352	Structures and improvements	-	-	-	-	-	-	-
11	353	Station equipment	-	-	-	-	-	-	-
12	354	Towers and fixtures	-	-	-	-	-	-	-
13	355	Poles and fixtures	-	-	-	-	-	-	-
14	356	Overhead conductors and devices	-	-	-	-	-	-	-
15	357	Underground conduit	-	-	-	-	-	-	-
16	358	Underground conductors and devices	-	-	-	-	-	-	-
17	359	Roads and trails	-	-	-	-	-	-	-
18	359.1	Asset retirement costs for transmission plant	-	-	-	-	-	-	-
19		RWIP	-	-	-	-	-	-	-
20		Subtotal - Transmission plant	$ 16,497	$ -	$ -	$ -	$ -	$ -	$ 16,497
		DISTRIBUTION PLANT							
21	360.2	Land rights	$ 5,050	$ -	$ -	$ -	$ -	$ -	$ 5,050
22	361	Structures and improvements	11,771	-	-	129	-	129	11,899
23	362	Station equipment	193,075	-	-	2,110	-	2,110	195,185
24	363	Energy storage equipment	-	-	-	-	-	-	-
25	364	Poles, towers and fixtures	175,839	-	-	1,922	22	1,944	177,783
26	365	Overhead conductors and devices	163,245	-	-	1,784	17	1,801	165,046
27	366	Underground conduit	8,857	-	-	97	-	97	8,954
28	367	Underground conductors and devices	67,623	-	-	739	-	739	68,362
29	368	Line transformers	181,031	-	-	1,979	5	1,984	183,015
30	369	Services	62,644	-	-	685	-	685	63,329
31	370	Meters	71,933	-	-	786	-	786	72,720
32	371	Installations on customers' premises	6,145	-	-	67	-	67	6,212
33	372	Leased property on customers' premises	274	-	-	3	-	3	277
34	373	Street lighting and signal systems	7,261	-	-	79	-	79	7,340
35	374	Asset retirement costs for distribution plant	22	(22)	-	0	-	(22)	0
36		RWIP	15,241	-	-	-	-	-	15,241
37		Subtotal - Distribution plant	$ 970,011	$ (22)	$ -	$ 10,380	$ 44	$ 10,402	$ 980,413
		GENERAL PLANT							
38	389.2	Land rights	$ 143	$ -	$ -	$ -	$ -	$ -	$ 143
39	390	Structures and improvements	38,937	-	-	-	-	-	38,937
40	391	Office furniture and equipment	12,851	-	-	-	-	-	12,851
41	392	Transportation equipment	5,963	-	-	-	-	-	5,963
42	393	Stores equipment	265	-	-	-	-	-	265
43	394	Tools, shop and garage equipment	9,180	-	-	-	-	-	9,180
44	395	Laboratory equipment	319	-	-	-	-	-	319
45	396	Power operated equipment	229	-	-	-	-	-	229
46	397	Communication equipment	18,416	-	-	-	-	-	18,416
47	398	Miscellaneous equipment	228	-	-	-	-	-	228
48	399	Other tangible property	-	-	-	-	-	-	-
49	399.1	Asset retirement costs for general plant	385	(385)	-	-	-	(385)	-
50		RWIP	368	-	-	-	-	-	368
51		Subtotal - General plant	$ 87,284	$ (385)	$ -	$ -	$ -	$ (385)	$ 86,899
52		Total - Electric plant in service	$ 1,177,091	$ (408)	$ -	$ 10,380	$ 44	$ 10,017	$ 1,187,108

FirstEnergy Pennsylvania Electric Company
FTY ending December 31, 2024
($ in Thousands)
Adjustment RB-3 - Material and Supplies Inventory

To (1) include FE PA's portion of material and supplies inventory maintained by FirstEnergy Service Company based on a 13-month average including the HTY; and (2) remove an allocated portion of material and supplies inventory that supports Penelec Rate District's New York jurisdiction. FE PA witness Lyons is responsible for the allocation factor used in part (2) of the adjustment.

Line	Description	Reference	Rate District				Total FE PA
			Met-Ed	Penelec	Penn Power	West Penn	
		(1)	(2)	(3)	(4)	(5)	(6)
1	December		$ 17,163	$ 19,954	$ 4,729	$ 16,661	$ 58,507
2	January		18,329	21,003	5,197	17,091	61,619
3	February		19,345	21,728	5,343	17,669	64,085
4	March		21,251	21,776	5,452	17,822	66,302
5	April		21,639	22,670	5,584	18,409	68,302
6	May		21,652	23,708	5,874	19,846	71,079
7	June		21,825	24,343	6,005	20,763	72,937
8	July		21,923	24,762	6,169	21,720	74,575
9	August		21,912	25,124	6,119	22,810	75,965
10	September		22,376	25,562	6,112	23,403	77,453
11	October		23,941	25,695	6,473	24,106	80,215
12	November		25,332	26,145	6,463	24,928	82,867
13	December		25,535	26,964	6,717	25,986	85,202
14	Total	SUM L1 to L13	$ 282,224	$ 309,432	$ 76,236	$ 271,214	$ 939,106
15	Average Balance	L14 / 13	$ 21,710	$ 23,802	$ 5,864	$ 20,863	$ 72,239
	Non-jurisdictional allocation						
16	Less: New York jurisdictional	-L15 * 0.61%	$ -	$ (145)	$ -	$ -	$ (145)
17	Average Jurisdictional Balance	L15 + L16	$ 21,710	$ 23,657	$ 5,864	$ 20,863	$ 72,094

FirstEnergy Pennsylvania Electric Company
FTY ending December 31, 2024
($ in Thousands)
Adjustment RB-4 - Cash Working Capital

To include an addition to rate base for cash working capital requirements. FE PA witness Lyons is responsible for the adjustment.

Line	Description	Reference	Rate District				Total
			Met-Ed	Penelec	Penn Power	West Penn	FE PA
		(1)	(2)	(3)	(4)	(5)	(6)
1	Cash working capital	Exhibit TSL-4	$ 65,234	$ 64,440.81	$ 14,835	$ 56,986	$ 201,495

FirstEnergy Pennsylvania Electric Company
FTY ending December 31, 2024
($ in Thousands)
Adjustment RB-5 - Unamortized Deferral and Verizon Complaint Balances

To (1) include the unamortized balance of the storm reserves maintained in accordance with the terms and conditions of the Rate Districts' 2016 Settlement at Docket Nos. R-2016-2537349, et al.; (2) include the unamortized deferred extraordinary storm damage balances for the Rate Districts as approved by the Commission, as noted below; (3) include the unamortized COVID-19 deferral balances for the Rate Districts; (4) include the unamortized Verizon complaint balances for the Rate Districts; and (5) eliminate from each balance one year of amortization as proposed in Adjustment IS-10 in the FPFTY.

Line	Description	Reference	Rate District				Total
			Met-Ed	Penelec	Penn Power	West Penn	FE PA
		(1)	(2)	(3)	(4)	(5)	(6)
1	2023 Storm reserve balance		$ 88,886	$ 41,279	$ 19,465	$ 39,858	$ 189,488
2	2024 Storm reserve activity		10,962	4,000	1,116	2,867	18,944
3	Storm reserve balance	L1 + L2	$ 99,847	$ 45,279	$ 20,582	$ 42,724	$ 208,432
4	Extraordinary storm deferral (A)		$ 33,572	$ 8,176	$ 19,950	$ 23,396	$ 85,094
5	Extraordinary storm deferral balance	L4	$ 33,572	$ 8,176	$ 19,950	$ 23,396	$ 85,094
6	Total deferred storm damage	L3 + L5	$ 133,419	$ 53,455	$ 40,531	$ 66,120	$ 293,526
7	COVID-19 deferral		$ 6,323	$ 10,554	$ 3,580	$ 9,925	$ 30,383
8	COVID-19 deferral balance	L7	$ 6,323	$ 10,554	$ 3,580	$ 9,925	$ 30,383
9	Verizon complaint	Exhibit JMS-4	HIGHLY CONFIDENTIAL INFORMATION REDACTED				
10	Verizon complaint balance	L9	HIGHLY CONFIDENTIAL INFORMATION REDACTED				
11	Total unamortized deferral and Verizon complaint balances	L6 + L8 + L10	$ 150,720	$ 77,674	$ 45,360	$ 76,045	$ 349,797

Note:
(A) Met-Ed Rate District's approved extraordinary storm damage deferral includes Winter Storm Riley at Docket No. P-2018-3005957.
Penelec Rate District's approved extraordinary storm damage deferral includes the April 2023 Storm at Docket No. P-2023-3044150.
Penn Power Rate District's approved extraordinary storm damage deferrals include (1) Winter Storm Avery at Docket No. P-2019-3014311; and (2) the March 2023 Storm at Docket No. P-2023-3043073. Additionally, there is an outstanding petition for the April 2023 Storm at Docket No. P-2023-3044479, which is included in the extraordinary storm damage deferral balance.
West Penn's Rate District's approved extraordinary storm damage deferrals include (1) Winter Storm Avery at Docket No. P-2019-3014314; (2) Winter Storm Quiana at Docket No. P-2019-3014988; and (3) Winter Storm Quest at Docket No. P-2023-3043394.

FirstEnergy Pennsylvania Electric Company
FTY ending December 31, 2024
($ in Thousands)
Adjustment RB-6 - Customer Deposits

To (1) include a deduction to rate base for customer deposits based on a 13-month average including the HTY; and (2) remove an allocated portion of customer deposits related to Penelec Rate District's New York jurisdiction. FE PA witness Lyons is responsible for the allocation factor used in part (2) of the adjustment.

Line	Description	Reference	Rate District				Total FE PA
			Met-Ed	Penelec	Penn Power	West Penn	
		(1)	(2)	(3)	(4)	(5)	(6)
1	December		$ (34,257)	$ (29,017)	$ (7,600)	$ (30,199)	$ (101,073)
2	January		(34,692)	(29,173)	(7,668)	(30,292)	(101,825)
3	February		(34,416)	(29,328)	(7,644)	(30,383)	(101,771)
4	March		(34,653)	(29,528)	(7,730)	(30,614)	(102,524)
5	April		(35,154)	(29,793)	(7,648)	(30,835)	(103,431)
6	May		(35,632)	(29,857)	(7,813)	(30,899)	(104,201)
7	June		(35,922)	(30,124)	(7,831)	(31,002)	(104,879)
8	July		(36,236)	(30,629)	(7,876)	(31,183)	(105,924)
9	August		(36,508)	(31,042)	(7,918)	(31,355)	(106,822)
10	September		(36,762)	(31,203)	(7,985)	(31,706)	(107,655)
11	October		(37,013)	(31,465)	(8,035)	(31,908)	(108,421)
12	November		(37,318)	(31,541)	(8,042)	(32,098)	(108,999)
13	December		(37,530)	(31,646)	(8,041)	(32,661)	(109,877)
14	Total	SUM L1 to L13	$ (466,091)	$ (394,345)	$ (101,832)	$ (405,135)	$ (1,367,403)
15	Average Balance	L14 / 13	$ (35,853)	$ (30,334)	$ (7,833)	$ (31,164)	$ (105,185)
	Non-jurisdictional allocation						
16	Less: New York jurisdictional	-L15 * 0.01%	$ -	$ 3	$ -	$ -	$ 3
17	Average Jurisdictional Balance	L15 + L16	$ (35,853)	$ (30,331)	$ (7,833)	$ (31,164)	$ (105,182)

FirstEnergy Pennsylvania Electric Company
FTY ending December 31, 2024
($ in Thousands)
Adjustment RB-7 - Customer Advances

To include a deduction to rate base for customer advances based on a 13-month average including the HTY.

Line	Description	Reference	Rate District				Total
			Met-Ed	Penelec	Penn Power	West Penn	FE PA
		(1)	(2)	(3)	(4)	(5)	(6)
1	December		$ -	$ -	$ -	$ (565)	$ (565)
2	January		-	-	-	(565)	(565)
3	February		-	-	-	(565)	(565)
4	March		-	-	-	(565)	(565)
5	April		-	-	-	(553)	(553)
6	May		-	-	-	(553)	(553)
7	June		-	-	-	(553)	(553)
8	July		-	-	-	(553)	(553)
9	August		-	-	-	(553)	(553)
10	September		-	-	-	(553)	(553)
11	October		-	-	-	(553)	(553)
12	November		-	-	-	(553)	(553)
13	December		-	-	-	(553)	(553)
14	Total	SUM L1 to L13	$ -	$ -	$ -	$ (7,238)	$ (7,238)
15	Average Balance	L14 / 13	$ -	$ -	$ -	$ (557)	$ (557)

FirstEnergy Pennsylvania Electric Company
FTY ending December 31, 2024
($ in Thousands)
Adjustment RB-8 - Accumulated Deferred Income Taxes ("ADIT")

To adjust property-related ADIT (excluding the impact of SFAS 109 deferrals) to (1) eliminate excludable items (capital lease vehicles); (2) include an offset for net operating loss carryforwards as required by IRS normalization rules; (3) include an offset for the corporate alternative minimum tax credit; and (4) eliminate an allocated portion of ADIT related to Penelec Rate District's New York jurisdiction. FE PA witness Gawlik supports the calculation of ADIT. FE PA witness Lyons is responsible for the allocation factor used in part (4) of the adjustment.

Line	Description	Reference	Rate District				Total
			Met-Ed	Penelec	Penn Power	West Penn	FE PA
		(1)	(2)	(3)	(4)	(5)	(6)
1	Property-related ADIT		$ (575,611)	$ (644,652)	$ (166,485)	$ (510,835)	$ (1,897,583)
2	Less: excludable items		5,779	3,071	415	2,183	11,449
3	Less: offset for net operating loss carryforwards		-	-	-	-	-
4	Less: offset for corporate alternative minimum tax credits	Exhibit GJG-2	820	830	301	448	2,399
5	Total before non-jurisdictional allocations	SUM L1 to L4	$ (569,011)	$ (640,751)	$ (165,769)	$ (508,203)	$ (1,883,735)
	Non-jurisdictional allocation						
6	Less: New York jurisdictional	-L5 * 0.61%	$ -	$ 3,909	$ -	$ -	$ 3,909
7	Property-related ADIT, as adjusted	L5 + L6	$ (569,011)	$ (636,843)	$ (165,769)	$ (508,203)	$ (1,879,826)

FirstEnergy Pennsylvania Electric Company
FTY ending December 31, 2024
($ in Thousands)
Adjustment RB-9 - Capitalized Pension and OPEB

To (1) eliminate the timing differences between the recognition of pension and OPEB expense and rate base under the immediate and delayed recognition methodologies for the portion of costs capitalized from 2011-2017, as supported by FE PA witness Ashton; and (2) eliminate an allocated portion related to Penelec Rate District's New York jurisdiction. FE PA witness Lyons is responsible for the allocation factor used in part (2) of the adjustment.

Line	Description	Reference	Rate District				Total
			Met-Ed	Penelec	Penn Power	West Penn	FE PA
		(1)	(2)	(3)	(4)	(5)	(6)
1	Capitalized pension / OPEB timing differences	Exhibit TMA-3	$ (8,058)	$ 6,400	$ (4,544)	$ (4,282)	$ (10,484)
	Non-jurisdictional allocation						
2	Less: New York jurisdictional	-L1 * 0.61%	-	(39)	-	-	(39)
3	Capitalized pension and OPEB, as adjusted	L1 + L2	$ (8,058)	$ 6,361	$ (4,544)	$ (4,282)	$ (10,523)

FirstEnergy Pennsylvania Electric Company
FTY ending December 31, 2024
($ in Thousands)
Total FE PA Income Statement

Line	Description	Reference	Per Budget	Adj. IS-1 Remove Retained Riders	Base Rates Per Budget	Adjustment	Pro forma Adjusted at Present Rates	Proposed Rate Increase	Pro forma Adjusted at Proposed Rates	Add Back Retained Riders	Pro forma Adjusted at Proposed Rates Including Riders
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	Retail Sales	Adj. IS-2	$ 4,081,486	$(2,546,921)	$ 1,534,565	$ (18,805)	$ 1,515,760	$ 436,766	$ 1,952,527	$ 2,546,921	$ 4,499,448
2	Sales for Resale		362	(362)	-	-	-	-	-	362	362
3	Other Operating Revenue	Adj. IS-3	74,776	-	74,776	(432)	74,344	1,195	75,539	-	75,539
4	Total Operating Revenue	SUM L1 to L3	$ 4,156,624	$(2,547,283)	$ 1,609,341	$ (19,237)	$ 1,590,104	$ 437,961	$ 2,028,065	$ 2,547,283	$ 4,575,348
5	Power Supply Expense		$ 1,987,119	$(1,987,119)	$ -	$ -	$ -	$ -	$ -	$ 1,987,119	$ 1,987,119
6	Transmission Expense	Adj. IS-4	140,201	(131,645)	8,556	36	8,592	-	8,592	131,645	140,237
7	Distribution Expense	Adj. IS-5	312,694	-	312,694	104,784	417,478	-	417,478	-	417,478
8	Customer Accounts Expense	Adj. IS-6	74,166	(38,997)	35,169	26,021	61,189	4,855	66,044	38,997	105,042
9	Customer Service and Information Expense	Adj. IS-7	198,080	(180,493)	17,587	8,266	25,853	-	25,853	180,493	206,347
10	Administrative and General Expense	Adj. IS-8	146,425	(23,530)	122,894	61,683	184,577	1,047	185,624	23,530	209,155
11	Depreciation Expense	Adj. IS-9	304,627	-	304,627	69,867	374,493	-	374,493	-	374,493
12	Amortization Expense	Adj. IS-10	32,908	(34,544)	(1,636)	121,261	119,625	-	119,625	34,544	154,169
13	Taxes Other Than Income Taxes	Adj. IS-11	255,633	(150,268)	105,364	(2,263)	103,101	25,769	128,870	150,268	279,139
14	Total Operating Expense Before Ta:	SUM L5 to L13	$ 3,451,852	$(2,546,597)	$ 905,255	$ 389,655	$ 1,294,910	$ 31,671	$ 1,326,582	$ 2,546,597	$ 3,873,178
15	Operating Income Before Tax	L4 - L14	$ 704,772	$ (686)	$ 704,086	$ (408,892)	$ 295,194	$ 406,290	$ 701,484	$ 686	$ 702,170
16	Federal Income Tax - Current	Adj. IS-12	$ 36	$ (132)	$ (96)	$ 14,845	$ 14,749	$ 78,077	$ 92,826	$ 132	$ 92,958
17	State Income Tax - Current	Adj. IS-12	-	(58)	(58)	4,857	4,799	34,494	39,293	58	39,351
18	Federal Income Tax - Deferred	Adj. IS-13	(13,075)	-	(13,075)	27,614	14,539	-	14,539	-	14,539
19	State Income Tax - Deferred		-	-	-	-	-	-	-	-	-
20	Investment Tax Credit		-	-	-	-	-	-	-	-	-
21	Total Income Tax Expense	SUM L16 to L20	$ (13,039)	$ (190)	$ (13,229)	$ 47,316	$ 34,087	$ 112,571	$ 146,658	$ 190	$ 146,848
22	Total Operating Expense	L14 + L21	$ 3,438,814	$(2,546,787)	$ 892,027	$ 436,971	$ 1,328,997	$ 144,242	$ 1,473,240	$ 2,546,787	$ 4,020,026
23	Operating Income	L4 - L22	$ 717,810	$ (496)	$ 717,315	$ (456,208)	$ 261,107	$ 293,719	$ 554,826	$ 496	$ 555,322

FirstEnergy Pennsylvania Electric Company
FTY ending December 31, 2024
($ in Thousands)
FE PA Met-Ed Rate District Income Statement

Line	Description	Reference	Per Budget	Adj. IS-1A Remove Retained Riders	Base Rates Per Budget	Adjustment	Pro forma Adjusted at Present Rates	Proposed Rate Increase	Pro forma Adjusted at Proposed Rates	Add Back Retained Riders	Pro forma Adjusted at Proposed Rates Including Riders
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	Retail Sales	Adj. IS-2	$ 1,250,060	$ (765,898)	$ 484,162	$ (4,448)	$ 479,714	$ 122,653	$ 602,367	$ 765,898	$ 1,368,265
2	Sales for Resale		135	(135)	-	-	-	-	-	135	135
3	Other Operating Revenue	Adj. IS-3	28,777	-	28,777	(1,457)	27,320	314	27,634	-	27,634
4	Total Operating Revenue	SUM L1 to L3	$ 1,278,971	$ (766,032)	$ 512,939	$ (5,905)	$ 507,034	$ 122,967	$ 630,001	$ 766,032	$ 1,396,034
5	Power Supply Expense		$ 613,553	$ (613,553)	$ -	$ -	$ -	$ -	$ -	$ 613,553	$ 613,553
6	Transmission Expense	Adj. IS-4	12,303	(12,120)	183	4	187	-	187	12,120	12,307
7	Distribution Expense	Adj. IS-5	94,775	-	94,775	33,285	128,060	-	128,060	-	128,060
8	Customer Accounts Expense	Adj. IS-6	21,930	(12,385)	9,545	8,968	18,513	1,435	19,948	12,385	32,333
9	Customer Service and Information Expense	Adj. IS-7	62,754	(56,766)	5,988	2,160	8,147	-	8,147	56,766	64,913
10	Administrative and General Expense	Adj. IS-8	47,647	(7,218)	40,430	22,904	63,334	294	63,628	7,218	70,845
11	Depreciation Expense	Adj. IS-9	89,645	-	89,645	18,709	108,354	-	108,354	-	108,354
12	Amortization Expense	Adj. IS-10	18,389	(17,059)	1,330	46,917	48,247	-	48,247	17,059	65,306
13	Taxes Other Than Income Taxes	Adj. IS-11	78,804	(45,188)	33,616	(558)	33,058	7,237	40,294	45,188	85,482
14	Total Operating Expense Before Ta:	SUM L5 to L13	$ 1,039,800	$ (764,289)	$ 275,511	$ 132,388	$ 407,900	$ 8,966	$ 416,866	$ 764,289	$ 1,181,154
15	Operating Income Before Tax	L4 - L14	$ 239,171	$ (1,744)	$ 237,428	$ (138,293)	$ 99,135	$ 114,001	$ 213,136	$ 1,744	$ 214,879
16	Federal Income Tax - Current	Adj. IS-12	$ 11	$ (335)	$ (324)	$ 5,733	$ 5,409	$ 21,908	$ 27,316	$ 335	$ 27,651
17	State Income Tax - Current	Adj. IS-12	-	(148)	(148)	1,950	1,802	9,679	11,481	148	11,629
18	Federal Income Tax - Deferred	Adj. IS-13	(4,717)	-	(4,717)	10,373	5,656	-	5,656	-	5,656
19	State Income Tax - Deferred		-	-	-	-	-	-	-	-	-
20	Investment Tax Credit		-	-	-	-	-	-	-	-	-
21	Total Income Tax Expense	SUM L16 to L20	$ (4,706)	$ (483)	$ (5,189)	$ 18,056	$ 12,867	$ 31,586	$ 44,453	$ 483	$ 44,936
22	Total Operating Expense	L14 + L21	$ 1,035,094	$ (764,772)	$ 270,322	$ 150,444	$ 420,766	$ 40,552	$ 461,319	$ 764,772	$ 1,226,090
23	Operating Income	L4 - L22	$ 243,878	$ (1,261)	$ 242,617	$ (156,349)	$ 86,268	$ 82,415	$ 168,683	$ 1,261	$ 169,943

FirstEnergy Pennsylvania Electric Company
FTY ending December 31, 2024
($ in Thousands)
FE PA Penelec Rate District Income Statement

Line	Description	Reference	Per Budget	Adj. IS-1B Remove Retained Riders	Base Rates Per Budget	Adjustment	Pro forma Adjusted at Present Rates	Proposed Rate Increase	Pro forma Adjusted at Proposed Rates	Add Back Retained Riders	Pro forma Adjusted at Proposed Rates Including Riders
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	Retail Sales	Adj. IS-2	$ 1,140,134	$ (658,046)	$ 482,088	$ (9,369)	$ 472,719	$ 122,286	$ 595,004	$ 658,046	$ 1,253,050
2	Sales for Resale		120	(120)	-	-	-	-	-	120	120
3	Other Operating Revenue	Adj. IS-3	26,264	-	26,264	(1,052)	25,212	368	25,580	-	25,580
4	Total Operating Revenue	SUM L1 to L3	$ 1,166,518	$ (658,167)	$ 508,351	$ (10,421)	$ 497,931	$ 122,654	$ 620,584	$ 658,167	$ 1,278,751
5	Power Supply Expense		$ 485,674	$ (485,674)	$ -	$ -	$ -	$ -	$ -	$ 485,674	$ 485,674
6	Transmission Expense	Adj. IS-4	48,449	(48,406)	43	6	48	-	48	48,406	48,455
7	Distribution Expense	Adj. IS-5	103,128	-	103,128	26,871	129,999	-	129,999	-	129,999
8	Customer Accounts Expense	Adj. IS-6	24,855	(11,624)	13,231	6,938	20,170	1,552	21,721	11,624	33,345
9	Customer Service and Information Expense	Adj. IS-7	57,406	(52,743)	4,663	2,487	7,150	-	7,150	52,743	59,893
10	Administrative and General Expense	Adj. IS-8	37,106	(6,758)	30,349	21,456	51,805	293	52,098	6,758	58,856
11	Depreciation Expense	Adj. IS-9	91,170	-	91,170	26,230	117,399	-	117,399	-	117,399
12	Amortization Expense	Adj. IS-10	10,584	(14,762)	(4,178)	33,232	29,054	-	29,054	14,762	43,816
13	Taxes Other Than Income Taxes	Adj. IS-11	71,674	(38,825)	32,849	(893)	31,957	7,215	39,172	38,825	77,996
14	Total Operating Expense Before Ta:	SUM L5 to L13	$ 930,046	$ (658,792)	$ 271,254	$ 116,328	$ 387,582	$ 9,060	$ 396,641	$ 658,792	$ 1,055,433
15	Operating Income Before Tax	L4 - L14	$ 236,472	$ 625	$ 237,097	$ (126,748)	$ 110,349	$ 113,594	$ 223,943	$ (625)	$ 223,318
16	Federal Income Tax - Current	Adj. IS-12	$ 12	$ 120	$ 132	$ 7,237	$ 7,369	$ 21,829	$ 29,199	$ (120)	$ 29,078
17	State Income Tax - Current	Adj. IS-12	-	53	53	2,668	2,721	9,644	12,365	(53)	12,312
18	Federal Income Tax - Deferred	Adj. IS-13	(5,649)	-	(5,649)	11,600	5,951	-	5,951	-	5,951
19	State Income Tax - Deferred		-	-	-	-	-	-	-	-	-
20	Investment Tax Credit		-	-	-	-	-	-	-	-	-
21	Total Income Tax Expense	SUM L16 to L20	$ (5,637)	$ 173	$ (5,464)	$ 21,505	$ 16,040	$ 31,474	$ 47,514	$ (173)	$ 47,341
22	Total Operating Expense	L14 + L21	$ 924,408	$ (658,618)	$ 265,790	$ 137,832	$ 403,622	$ 40,533	$ 444,155	$ 658,618	$ 1,102,774
23	Operating Income	L4 - L22	$ 242,110	$ 452	$ 242,561	$ (148,253)	$ 94,308	$ 82,120	$ 176,429	$ (452)	$ 175,977

FirstEnergy Pennsylvania Electric Company
FTY ending December 31, 2024
($ in Thousands)
FE PA Penn Power Rate District Income Statement

Line	Description	Reference	Per Budget	Adj. IS-1C Remove Retained Riders	Base Rates Per Budget	Adjustment	Pro forma Adjusted at Present Rates	Proposed Rate Increase	Pro forma Adjusted at Proposed Rates	Add Back Retained Riders	Pro forma Adjusted at Proposed Rates Including Riders
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	Retail Sales	Adj. IS-2	$ 348,905	$ (215,222)	$ 133,683	$ (1,016)	$ 132,667	$ 42,704	$ 175,370	$ 215,222	$ 390,593
2	Sales for Resale		21	(21)	-	-	-	-	-	21	21
3	Other Operating Revenue	Adj. IS-3	5,436	-	5,436	84	5,520	115	5,635	-	5,635
4	Total Operating Revenue	SUM L1 to L3	$ 354,363	$ (215,244)	$ 139,119	$ (932)	$ 138,187	$ 42,819	$ 181,005	$ 215,244	$ 396,249
5	Power Supply Expense		$ 177,323	$ (177,323)	$ -	$ -	$ -	$ -	$ -	$ 177,323	$ 177,323
6	Transmission Expense	Adj. IS-4	4,773	(4,711)	62	2	64	-	64	4,711	4,775
7	Distribution Expense	Adj. IS-5	24,715	-	24,715	12,143	36,858	-	36,858	-	36,858
8	Customer Accounts Expense	Adj. IS-6	6,590	(3,387)	3,203	1,507	4,710	436	5,146	3,387	8,533
9	Customer Service and Information Expense	Adj. IS-7	17,391	(16,002)	1,389	613	2,002	-	2,002	16,002	18,004
10	Administrative and General Expense	Adj. IS-8	13,433	(2,171)	11,262	6,992	18,254	102	18,356	2,171	20,527
11	Depreciation Expense	Adj. IS-9	26,482	-	26,482	5,542	32,024	-	32,024	-	32,024
12	Amortization Expense	Adj. IS-10	1,025	496	1,521	13,503	15,024	-	15,024	(496)	14,528
13	Taxes Other Than Income Taxes	Adj. IS-11	21,508	(12,698)	8,810	(108)	8,702	2,520	11,221	12,698	23,919
14	Total Operating Expense Before Ta:	SUM L5 to L13	$ 293,239	$ (215,795)	$ 77,444	$ 40,194	$ 117,638	$ 3,058	$ 120,695	$ 215,795	$ 336,490
15	Operating Income Before Tax	L4 - L14	$ 61,124	$ 551	$ 61,675	$ (41,126)	$ 20,549	$ 39,761	$ 60,310	$ (551)	$ 59,759
16	Federal Income Tax - Current	Adj. IS-12	$ 3	$ 106	$ 109	$ 99	$ 208	$ 7,641	$ 7,849	$ (106)	$ 7,743
17	State Income Tax - Current	Adj. IS-12	-	47	47	(128)	(82)	3,376	3,294	(47)	3,247
18	Federal Income Tax - Deferred	Adj. IS-13	(931)	-	(931)	1,884	952	-	952	-	952
19	State Income Tax - Deferred		-	-	-	-	-	-	-	-	-
20	Investment Tax Credit		-	-	-	-	-	-	-	-	-
21	Total Income Tax Expense	SUM L16 to L20	$ (928)	$ 153	$ (776)	$ 1,854	$ 1,078	$ 11,017	$ 12,095	$ (153)	$ 11,942
22	Total Operating Expense	L14 + L21	$ 292,311	$ (215,642)	$ 76,669	$ 42,048	$ 118,716	$ 14,074	$ 132,791	$ 215,642	$ 348,433
23	Operating Income	L4 - L22	$ 62,052	$ 398	$ 62,450	$ (42,980)	$ 19,470	$ 28,744	$ 48,215	$ (398)	$ 47,816

FirstEnergy Pennsylvania Electric Company
FTY ending December 31, 2024
($ in Thousands)
FE PA West Penn Rate District Income Statement

Line	Description	Reference	Per Budget	Adj. IS-1D Remove Retained Riders	Base Rates Per Budget	Adjustment	Pro forma Adjusted at Present Rates	Proposed Rate Increase	Pro forma Adjusted at Proposed Rates	Add Back Retained Riders	Pro forma Adjusted at Proposed Rates Including Riders
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	Retail Sales	Adj. IS-2	$ 1,342,387	$ (907,755)	$ 434,633	$ (3,972)	$ 430,661	$ 149,125	$ 579,785	$ 907,755	$ 1,487,540
2	Sales for Resale		86	(86)	-	-	-	-	-	86	86
3	Other Operating Revenue	Adj. IS-3	14,300	-	14,300	1,992	16,292	398	16,689	-	16,689
4	Total Operating Revenue	SUM L1 to L3	$ 1,356,772	$ (907,840)	$ 448,932	$ (1,980)	$ 446,952	$ 149,522	$ 596,474	$ 907,840	$ 1,504,314
5	Power Supply Expense		$ 710,569	$ (710,569)	$ -	$ -	$ -	$ -	$ -	$ 710,569	$ 710,569
6	Transmission Expense	Adj. IS-4	74,676	(66,408)	8,268	24	8,293	-	8,293	66,408	74,700
7	Distribution Expense	Adj. IS-5	90,076	-	90,076	32,485	122,562	-	122,562	-	122,562
8	Customer Accounts Expense	Adj. IS-6	20,792	(11,602)	9,190	8,607	17,796	1,432	19,229	11,602	30,831
9	Customer Service and Information Expense	Adj. IS-7	60,530	(54,982)	5,547	3,007	8,554	-	8,554	54,982	63,537
10	Administrative and General Expense	Adj. IS-8	48,239	(7,385)	40,854	10,330	51,185	357	51,542	7,385	58,927
11	Depreciation Expense	Adj. IS-9	97,330	-	97,330	19,386	116,716	-	116,716	-	116,716
12	Amortization Expense	Adj. IS-10	2,909	(3,218)	(309)	27,609	27,300	-	27,300	3,218	30,518
13	Taxes Other Than Income Taxes	Adj. IS-11	83,646	(53,558)	30,089	(704)	29,385	8,798	38,183	53,558	91,741
14	Total Operating Expense Before Ta:	SUM L5 to L13	$ 1,188,767	$ (907,722)	$ 281,046	$ 100,745	$ 381,791	$ 10,588	$ 392,379	$ 907,722	$ 1,300,101
15	Operating Income Before Tax	L4 - L14	$ 168,005	$ (118)	$ 167,886	$ (102,725)	$ 65,161	$ 138,934	$ 204,095	$ 118	$ 204,214
16	Federal Income Tax - Current	Adj. IS-12	$ 10	$ (23)	$ (12)	$ 1,776	$ 1,764	$ 26,699	$ 28,463	$ 23	$ 28,486
17	State Income Tax - Current	Adj. IS-12	-	(10)	(10)	368	358	11,796	12,154	10	12,164
18	Federal Income Tax - Deferred	Adj. IS-13	(1,777)	-	(1,777)	3,757	1,979	-	1,979	-	1,979
19	State Income Tax - Deferred		-	-	-	-	-	-	-	-	-
20	Investment Tax Credit		-	-	-	-	-	-	-	-	-
21	Total Income Tax Expense	SUM L16 to L20	$ (1,767)	$ (33)	$ (1,799)	$ 5,901	$ 4,101	$ 38,495	$ 42,596	$ 33	$ 42,629
22	Total Operating Expense	L14 + L21	$ 1,187,001	$ (907,754)	$ 279,246	$ 106,646	$ 385,892	$ 49,083	$ 434,975	$ 907,754	$ 1,342,729
23	Operating Income	L4 - L22	$ 169,771	$ (86)	$ 169,686	$ (108,626)	$ 61,060	$ 100,440	$ 161,499	$ 86	$ 161,585

FirstEnergy Pennsylvania Electric Company
FTY ending December 31, 2024
($ in Thousands)
Adjustment IS-1 - Total FE PA Riders Retained

To adjust revenues and expenses to (1) exclude the revenues and expenses related to separate Section 1307 reconcilable riders not being rolled into base rates; and (2) adjust generation-related uncollectible accounts expense recovered through the Default Service Support Rider, as shown on Adjustment IS-6, Supporting Schedule 1.

Line	Description	Reference	Default Service Support	Energy Efficiency and Conservation	Universal Service	Solar	Price to Compare / Hourly Pricing	Total Surcharges Retained
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	Retail Sales		$ 176,442	$ 54,963	$ 193,094	$ 2,165	$ 2,120,257	$ 2,546,921
2	Sales for Resale		-	362	-	-	(0)	362
3	Other Operating Revenue		-	-	-	-	-	-
4	Total Operating Revenue	SUM L1 to L3	$ 176,442	$ 55,325	$ 193,094	$ 2,165	$ 2,120,257	$ 2,547,283
5	Power Supply Expense		$ (6,316)	$ 11	$ -	$ -	$ 1,993,423	$ 1,987,119
6	Transmission Expense		131,645	-	-	-	-	131,645
7	Distribution Expense		-	-	-	-	-	-
8	Customer Accounts Expense		38,997	-	-	-	-	38,997
9	Customer Service and Information Expense		-	36,087	144,406	-	-	180,493
10	Administrative and General Expense		-	23,530	-	-	-	23,530
11	Depreciation Expense		-	-	-	-	-	-
12	Amortization Expense		3,114	(7,547)	34,899	2,086	1,992	34,544
13	Taxes Other Than Income Taxes		10,410	3,243	11,393	128	125,095	150,268
14	Total Operating Expense Before Tax	SUM L5 to L13	$ 177,851	$ 55,325	$ 190,698	$ 2,213	$ 2,120,510	$ 2,546,597
15	Operating Income Before Tax	L4 - L14	$ (1,409)	$ 0	$ 2,396	$ (48)	$ (253)	$ 686
16	Federal Income Tax - Current		$ (271)	$ 0	$ 460	$ (9)	$ (49)	$ 132
17	State Income Tax - Current		(120)	-	203	(4)	(21)	58
18	Federal Income Tax - Deferred		-	-	-	-	-	-
19	State Income Tax - Deferred		-	-	-	-	-	-
20	Investment Tax Credit		-	-	-	-	-	-
21	Total Income Tax Expense	SUM L16 to L20	$ (390)	$ 0	$ 664	$ (13)	$ (70)	$ 190
22	Total Operating Expense	L14 + L21	$ 177,461	$ 55,325	$ 191,362	$ 2,200	$ 2,120,440	$ 2,546,787
23	Operating Income	L4 - L22	$ (1,019)	$ 0	$ 1,732	$ (35)	$ (183)	$ 496

FirstEnergy Pennsylvania Electric Company
FTY ending December 31, 2024
($ in Thousands)
Adjustment IS-1A - FE PA Met-Ed Rate District Riders Retained

To adjust revenues and expenses to (1) exclude the revenues and expenses related to separate Section 1307 reconcilable riders not being rolled into base rates; and (2) adjust generation-related uncollectible accounts expense recovered through the Default Service Support Rider, as shown on Adjustment IS-6, Supporting Schedule 1.

Line	Description	Reference	Default Service Support	Energy Efficiency and Conservation	Universal Service	Solar	Price to Compare / Hourly Pricing	Total Surcharges Retained
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	Retail Sales		$ 28,416	$ 14,994	$ 57,960	$ 859	$ 663,669	$ 765,898
2	Sales for Resale		-	135	-	-	(0)	135
3	Other Operating Revenue		-	-	-	-	-	-
4	Total Operating Revenue	SUM L1 to L3	$ 28,416	$ 15,129	$ 57,960	$ 859	$ 663,669	$ 766,032
5	Power Supply Expense		$ 2,440	$ 1	$ -	$ -	$ 611,112	$ 613,553
6	Transmission Expense		12,120	-	-	-	-	12,120
7	Distribution Expense		-	-	-	-	-	-
8	Customer Accounts Expense		12,385	-	-	-	-	12,385
9	Customer Service and Information Expense		-	11,690	45,076	-	-	56,766
10	Administrative and General Expense		-	7,218	-	-	-	7,218
11	Depreciation Expense		-	-	-	-	-	-
12	Amortization Expense		(1,199)	(4,664)	8,702	827	13,393	17,059
13	Taxes Other Than Income Taxes		1,677	885	3,420	51	39,156	45,188
14	Total Operating Expense Before Tax	SUM L5 to L13	$ 27,422	$ 15,129	$ 57,198	$ 877	$ 663,662	$ 764,289
15	Operating Income Before Tax	L4 - L14	$ 993	$ 0	$ 761	$ (18)	$ 7	$ 1,744
16	Federal Income Tax - Current		$ 191	$ -	$ 146	$ (3)	$ 1	$ 335
17	State Income Tax - Current		84	-	65	(2)	1	148
18	Federal Income Tax - Deferred		-	-	-	-	-	-
19	State Income Tax - Deferred		-	-	-	-	-	-
20	Investment Tax Credit		-	-	-	-	-	-
21	Total Income Tax Expense	SUM L16 to L20	$ 275	$ -	$ 211	$ (5)	$ 2	$ 483
22	Total Operating Expense	L14 + L21	$ 27,697	$ 15,129	$ 57,409	$ 872	$ 663,664	$ 764,772
23	Operating Income	L4 - L22	$ 718	$ 0	$ 550	$ (13)	$ 5	$ 1,261

FirstEnergy Pennsylvania Electric Company
FTY ending December 31, 2024
($ in Thousands)
Adjustment IS-1B - FE PA Penelec Rate District Riders Retained

To adjust revenues and expenses to (1) exclude the revenues and expenses related to separate Section 1307 reconcilable riders not being rolled into base rates; and (2) adjust generation-related uncollectible accounts expense recovered through the Default Service Support Rider, as shown on Adjustment IS-6, Supporting Schedule 1.

Line	Description	Reference	Default Service Support	Energy Efficiency and Conservation	Universal Service	Solar	Price to Compare / Hourly Pricing	Total Surcharges Retained
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	Retail Sales		$ 86,235	$ 15,552	$ 58,744	$ 1,027	$ 496,489	$ 658,046
2	Sales for Resale		-	120	-	-	-	120
3	Other Operating Revenue		-	-	-	-	-	-
4	Total Operating Revenue	SUM L1 to L3	$ 86,235	$ 15,672	$ 58,744	$ 1,027	$ 496,489	$ 658,167
5	Power Supply Expense		$ 13,285	$ 2	$ -	$ -	$ 472,386	$ 485,674
6	Transmission Expense		48,406	-	-	-	-	48,406
7	Distribution Expense		-	-	-	-	-	-
8	Customer Accounts Expense		11,624	-	-	-	-	11,624
9	Customer Service and Information Expense		-	10,020	42,723	-	-	52,743
10	Administrative and General Expense		-	6,758	-	-	-	6,758
11	Depreciation Expense		-	-	-	-	-	-
12	Amortization Expense		8,908	(2,025)	12,139	991	(5,250)	14,762
13	Taxes Other Than Income Taxes		5,088	918	3,466	61	29,293	38,825
14	Total Operating Expense Before Tax	SUM L5 to L13	$ 87,310	$ 15,672	$ 58,328	$ 1,052	$ 496,429	$ 658,792
15	Operating Income Before Tax	L4 - L14	$ (1,076)	$ 0	$ 416	$ (25)	$ 59	$ (625)
16	Federal Income Tax - Current		$ (207)	$ -	$ 80	$ (5)	$ 11	$ (120)
17	State Income Tax - Current		(91)	-	35	(2)	5	(53)
18	Federal Income Tax - Deferred		-	-	-	-	-	-
19	State Income Tax - Deferred		-	-	-	-	-	-
20	Investment Tax Credit		-	-	-	-	-	-
21	Total Income Tax Expense	SUM L16 to L20	$ (298)	$ -	$ 115	$ (7)	$ 16	$ (173)
22	Total Operating Expense	L14 + L21	$ 87,012	$ 15,672	$ 58,444	$ 1,045	$ 496,446	$ 658,618
23	Operating Income	L4 - L22	$ (778)	$ 0	$ 301	$ (18)	$ 43	$ (452)

FirstEnergy Pennsylvania Electric Company
FTY ending December 31, 2024
($ in Thousands)
Adjustment 1C - FE PA Penn Power Rate District Riders Retained

To adjust revenues and expenses to (1) exclude the revenues and expenses related to separate Section 1307 reconcilable riders not being rolled into base rates; and (2) adjust generation-related uncollectible accounts expense recovered through the Default Service Support Rider, as shown on Adjustment IS-6, Supporting Schedule 1.

Line	Description	Reference	Default Service Support	Energy Efficiency and Conservation	Universal Service	Solar	Price to Compare / Hourly Pricing	Total Surcharges Retained
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	Retail Sales		$ 1,828	$ 6,538	$ 16,769	$ 279	$ 189,809	$ 215,222
2	Sales for Resale		-	21	-	-	-	21
3	Other Operating Revenue		-	-	-	-	-	-
4	Total Operating Revenue	SUM L1 to L3	$ 1,828	$ 6,559	$ 16,769	$ 279	$ 189,809	$ 215,244
5	Power Supply Expense		$ (4,243)	$ 4	$ -	$ -	$ 181,562	$ 177,323
6	Transmission Expense		4,711	-	-	-	-	4,711
7	Distribution Expense		-	-	-	-	-	-
8	Customer Accounts Expense		3,387	-	-	-	-	3,387
9	Customer Service and Information Expense		-	3,355	12,647	-	-	16,002
10	Administrative and General Expense		-	2,171	-	-	-	2,171
11	Depreciation Expense		-	-	-	-	-	-
12	Amortization Expense		(1,534)	644	2,934	268	(2,808)	(496)
13	Taxes Other Than Income Taxes		108	386	989	16	11,199	12,698
14	Total Operating Expense Before Tax	SUM L5 to L13	$ 2,428	$ 6,559	$ 16,570	$ 284	$ 189,953	$ 215,795
15	Operating Income Before Tax	L4 - L14	$ (600)	$ -	$ 198	$ (5)	$ (144)	$ (551)
16	Federal Income Tax - Current		$ (115)	$ -	$ 38	$ (1)	$ (28)	$ (106)
17	State Income Tax - Current		(51)	-	17	(0)	(12)	(47)
18	Federal Income Tax - Deferred		-	-	-	-	-	-
19	State Income Tax - Deferred		-	-	-	-	-	-
20	Investment Tax Credit		-	-	-	-	-	-
21	Total Income Tax Expense	SUM L16 to L20	$ (166)	$ -	$ 55	$ (1)	$ (40)	$ (153)
22	Total Operating Expense	L14 + L21	$ 2,262	$ 6,559	$ 16,625	$ 283	$ 189,913	$ 215,642
23	Operating Income	L4 - L22	$ (434)	$ -	$ 143	$ (4)	$ (104)	$ (398)

FirstEnergy Pennsylvania Electric Company
FTY ending December 31, 2024
($ in Thousands)
Adjustment 1D - FE PA West Penn Rate District Riders Retained

To adjust revenues and expenses to (1) exclude the revenues and expenses related to separate Section 1307 reconcilable riders not being rolled into base rates; and (2) adjust generation-related uncollectible accounts expense recovered through the Default Service Support Rider, as shown on Adjustment IS-6, Supporting Schedule 1.

Line	Description	Reference	Default Service Support	Energy Efficiency and Conservation	Universal Service	Solar	Price to Compare / Hourly Pricing	Total Surcharges Retained
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	Retail Sales		$ 59,964	$ 17,879	$ 59,621	$ -	$ 770,291	$ 907,755
2	Sales for Resale		-	86	-	-	-	86
3	Other Operating Revenue		-	-	-	-	-	-
4	Total Operating Revenue	SUM L1 to L3	$ 59,964	$ 17,964	$ 59,621	$ -	$ 770,291	$ 907,840
5	Power Supply Expense		$ (17,797)	$ 4	$ -	$ -	$ 728,362	$ 710,569
6	Transmission Expense		66,408	-	-	-	-	66,408
7	Distribution Expense		-	-	-	-	-	-
8	Customer Accounts Expense		11,602	-	-	-	-	11,602
9	Customer Service and Information Expense		-	11,023	43,960	-	-	54,982
10	Administrative and General Expense		-	7,385	-	-	-	7,385
11	Depreciation Expense		-	-	-	-	-	-
12	Amortization Expense		(3,060)	(1,502)	11,124	-	(3,344)	3,218
13	Taxes Other Than Income Taxes		3,538	1,055	3,518	-	45,447	53,558
14	Total Operating Expense Before Tax	SUM L5 to L13	$ 60,691	$ 17,964	$ 58,601	$ -	$ 770,466	$ 907,722
15	Operating Income Before Tax	L4 - L14	$ (727)	$ 0	$ 1,020	$ -	$ (175)	$ 118
16	Federal Income Tax - Current		$ (140)	$ -	$ 196	$ -	$ (34)	$ 23
17	State Income Tax - Current		(62)	-	87	-	(15)	10
18	Federal Income Tax - Deferred		-	-	-	-	-	-
19	State Income Tax - Deferred		-	-	-	-	-	-
20	Investment Tax Credit		-	-	-	-	-	-
21	Total Income Tax Expense	SUM L16 to L20	$ (201)	$ -	$ 283	$ -	$ (48)	$ 33
22	Total Operating Expense	L14 + L21	$ 60,489	$ 17,964	$ 58,884	$ -	$ 770,417	$ 907,754
23	Operating Income	L4 - L22	$ (525)	$ 0	$ 738	$ -	$ (127)	$ 86

FirstEnergy Pennsylvania Electric Company
FTY ending December 31, 2024
($ in Thousands)
Adjustment IS-2 - Base Operating Revenues

To adjust base operating revenues to: (1) eliminate revenues attributable to unbilled revenue and the Penelec Rate District's NY jurisdictional revenue; (2) annualize changes in number of customers; (3) normalize the sales and revenue effects of energy efficiency measures implemented or to be implemented under FE PA and its Rate Districts' Energy Efficiency and Conservation Phase IV Plan and to reflect the impact of behind-the-meter generation; and (4) include revenue associated with the acquisition of LIDA in the West Penn Rate District. FE PA witness Kehl is responsible for parts (2) through (4) of the adjustment.

			Rate District				Total
Line	Description	Reference	Met-Ed	Penelec	Penn Power	West Penn	FE PA
		(1)	(2)	(3)	(4)	(5)	(6)
	Eliminate unbilled and non-jurisdictional revenues						
1	Retail sales revenue per budget	p. 25-29, L1, col. 4	$ 484,162	$ 482,088	$ 133,683	$ 434,633	$ 1,534,565
	Less:						
2	STAS revenue per budget		$ 96	$ 340	$ (26)	$ (215)	$ 196
3	DSIC revenue per budget		23,156	24,448	10,165	22,321	80,090
4	TCJA revenue per budget		(18,845)	(29,216)	(4,335)	(13,488)	(65,883)
5	SMT revenue per budget		(4,604)	(4,374)	(811)	(7,293)	(17,082)
6	Rider revenue rolled in per budget	SUM L2 to L5	$ (196)	$ (8,802)	$ 4,993	$ 1,325	$ (2,680)
7	Base distribution revenue per budget	L6 - L1	$ 484,358	$ 490,889	$ 128,690	$ 433,308	$ 1,537,245
8	Base billed distribution revenues	Exhibit MSK-1	484,592	488,580	128,818	433,405	1,535,395
9	Eliminate unbilled and New York jurisdictional revenues	L8 - L6	$ 234	$ (2,310)	$ 128	$ 97	$ (1,850)
	Base operating revenue adjustment						
10	Normalize customers to year end level	Exhibit MSK-1	$ 1,104	$ 108	$ 300	$ 455	$ 1,967
11	Adjust energy efficiency and behind-the-meter	Exhibit MSK-1	$ (5,786)	$ (7,167)	$ (1,445)	$ (4,524)	$ (18,922)
12	Other revenue adjustment	Exhibit MSK-1	$ -	$ -	$ -	$ -	$ -
13	Adjustment to base operating revenues	SUM L9 to L12	(4,448)	(9,369)	(1,016)	(3,972)	(18,805)
14	Adjusted retail sales revenue per budget	L1 + L13	$ 479,714	$ 472,719	$ 132,667	$ 430,661	$ 1,515,760

FirstEnergy Pennsylvania Electric Company
FTY ending December 31, 2024
($ in Thousands)
Adjustment IS-3 - Other Operating Revenues

To adjust other operating revenues to: (1) reflect changes to tariff administrative fees, as supported by FE PA witness Kehl; (2) include West Penn Rate District's ground lease revenue from its FERC jurisdictional affiliate that is not included in the budget; (3) eliminate revenues associated with the West Penn Rate District's existing agreements with LIDA; (4) eliminate transmission revenue related to West Penn Rate District's FERC jurisdiction; and (5) eliminate an allocated portion related to Penelec Rate District's New York jurisdiction. FE PA witness Lyons is responsible for the allocation factor used in part (5) of the adjustment.

			Rate District				Total
Line	Description	Reference	Met-Ed	Penelec	Penn Power	West Penn	FE PA
		(1)	(2)	(3)	(4)	(5)	(6)
1	Other operating revenues per budget	p. 25-29, L3, col. 4	$ 28,777	$ 26,264	$ 5,436	$ 14,300	$ 74,776
	Other operating revenue adjustments						
2	Adjusted reconnection fees	FE PA witness Kehl	372	237	36	258	904
3	Less: Reconnection fees per budget		(893)	(505)	(72)	(517)	(1,988)
4	Total reconnection fee adjustment	L2 + L3	$ (521)	$ (268)	$ (36)	$ (258)	$ (1,084)
5	Adjusted return check charges	FE PA witness Kehl	257	171	120	195	743
6	Less: Return check charges per budget		(257)	(171)	-	(130)	(558)
7	Total return check charge adjustment	L5 + L6	$ -	$ -	$ 120	$ 65	$ 185
8	Adjusted service charges	FE PA witness Kehl	-	-	-	-	-
9	Less: Service charges per budget		(936)	(649)	-	-	(1,585)
10	Total service charge adjustment	L8 + L9	$ (936)	$ (649)	$ -	$ -	$ (1,585)
11	Include West Penn ground lease revenues not included in the budget		$ -	$ -	$ -	$ 2,373	$ 2,373
12	Eliminate LIDA revenues		$ -	$ -	$ -	$ (188)	$ (188)
13	Eliminate FERC jurisdictional revenues		$ -	$ -	$ -	$ -	$ -
14	Total before non-jurisdictional allocation	SUM L1, L4, L7, L10 to L13	$ 27,320	$ 25,346	$ 5,520	$ 16,292	$ 74,478
	Non-jurisdictional allocation						
15	Less: New York jurisdictional	-L1 * 0.51%	$ -	$ (134)	$ -	$ -	$ (134)
16	Total adjustment to other operating revenues	SUM L4, L7, L10 to L13, L15	(1,457)	(1,052)	84	1,992	(432)
17	Adjusted other operating revenues per budget	L1 + L16	$ 27,320	$ 25,212	$ 5,520	$ 16,292	$ 74,344

FirstEnergy Pennsylvania Electric Company
FTY ending December 31, 2024
($ in Thousands)
Adjustment IS-4 - Transmission Expense

To adjust transmission expense to (1) reflect year end wage rates and employee levels; (2) reflect FirstEnergy Service Company year end wage rates and employee levels; (3) eliminate an allocated portion of transmission expense related to West Penn Rate District's FERC jurisdiction; and (4) eliminate an allocated portion related to Penelec Rate District's New York jurisdiction. FE PA witness Lyons is responsible for the allocation factor used in part (4) of the adjustment.

Line	Description	Reference	Rate District				Total
			Met-Ed	Penelec	Penn Power	West Penn	FE PA
		(1)	(2)	(3)	(4)	(5)	(6)
1	Transmission expense per budget	p. 25-29, L6, col. 4	$ 183	$ 43	$ 62	$ 8,268	$ 8,556
	Payroll adjustment						
2	Adjust payroll expense to reflect year end employee levels, wage and salary rates	Adj. IS-4, SS 1, L19	4	5	1	21	32
3	Adjust FirstEnergy Service Company payroll expense allocated to FE PA to reflect year end employee levels, wage and salary rates	Adj. IS-4, SS 2, L8	0	1	0	3	4
4	Total payroll adjustment	L2 + L3	$ 4	$ 6	$ 2	$ 24	$ 36
5	Total before non-jurisdictional allocation	L1 + L4	$ 187	$ 49	$ 64	$ 8,293	$ 8,593
	Non-jurisdictional allocation						
6	Eliminate FERC jurisdictional expense	-L5 * 0%	-	-	-	-	-
7	Less: New York jurisdictional	-L5 * 0.61%	-	(0)	-	-	(0)
8	Total non-jurisdictional adjustment	L6 + L7	$ -	$ (0)	$ -	$ -	$ (0)
9	Total adjustment to transmission expense	L4 + L8	4	6	2	24	36
10	Adjusted transmission expense per budget	L1 + L9	$ 187	$ 48	$ 64	$ 8,293	$ 8,592

FirstEnergy Pennsylvania Electric Company
FTY ending December 31, 2024
($ in Thousands)
Adjustment IS-4 - Supporting Schedule 1 - Payroll Expense

To determine the adjustment to payroll expense associated with year end bargaining and non-bargaining wage rates and employee levels; and to allocate the additional payroll expense to the proper FERC classification.

Line	Description	Reference	Rate District				Total FE PA
			Met-Ed	Penelec	Penn Power	West Penn	
		(1)	(2)	(3)	(4)	(5)	(6)
1	Total payroll	II-D-10, part (a) attachments, L6, col. Total	$ 80,803	$ 88,953	$ 22,500	$ 76,704	$ 268,961
	Bargaining Unit		**IBEW 777**	**IBEW 459**	**UWUA 140**	**UWUA 102**	**TOTAL**
2	Increase date	II-D-10, part (d)	5/1/2024	5/15/2024	7/1/2024	5/1/2024	
3	Straight time through increase dates		$ 14,622	$ 12,557	$ 6,662	$ 14,654	$ 48,495
4	Straight time rate of increase	II-D-10, part (d)	3.00%	2.50%	3.50%	3.50%	
5	Straight time increase in test year	L3 * L4	$ 439	$ 314	$ 233	$ 513	$ 1,499
	Bargaining Unit			**UWUA 180**			**TOTAL**
6	Increase date	II-D-10, part (d)		3/1/24, 9/1/24			
7	Straight time through increase dates		$ -	$ 8,103	$ -	$ -	$ 8,103
8	Straight time rate of increase	II-D-10, part (d)	0.00%	3.00%	0.00%	0.00%	
9	Straight time increase in test year	L7 * L8	$ -	$ 243	$ -	$ -	$ 243
		Non-Bargaining Employees					
10	Increase date	II-D-10, part (d)	3/1/2024	3/1/2024	3/1/2024	3/1/2024	3/1/2024
11	Straight time through increase dates		$ 2,566	$ 3,597	$ 679	$ 2,597	$ 9,439
12	Straight time rate of increase	II-D-10, part (d)	4.00%	4.00%	4.00%	4.00%	
13	Straight time increase in test year	L11 * L12	$ 103	$ 144	$ 27	$ 104	$ 378
14	Total payroll adjustment	L5 + L9 + L13	541	701	260	617	2,119
15	Total payroll as adjusted	L1 + L14	$ 81,344	$ 89,654	$ 22,761	$ 77,321	$ 271,080
16	O&M allocation percentage	II-D-10, part (f)	44.80%	46.50%	35.30%	43.40%	
17	O&M payroll adjustment	L14 * L16	$ 243	$ 326	$ 92	$ 268	$ 928
	Allocation of payroll adjustment						
18	Production		$ -	$ -	$ -	$ -	$ -
19	Transmission		4	5	1	21	32
20	Distribution		223	307	80	230	839
21	Customer accounts		8	7	4	8	27
22	Customer service		5	3	2	4	15
23	Administrative and general		3	4	4	4	14
24	Total	SUM L18 to L23	$ 243	$ 326	$ 92	$ 268	$ 928

FirstEnergy Pennsylvania Electric Company
FTY ending December 31, 2024
($ in Thousands)
Adjustment IS-4 - Supporting Schedule 2 - FirstEnergy Service Company Payroll Expense

To determine the adjustment to payroll expense associated with Service Company year end wage rates and employee levels; and to allocate the additional payroll expense to the proper FERC classification.

Line	Description	Reference	Rate District				Total FE PA
			Met-Ed	Penelec	Penn Power	West Penn	
		(1)	(2)	(3)	(4)	(5)	(6)
	First Energy Service Company						
1	Increase date	Adj. IS-4, SS 1, L10	3/1/2024	3/1/2024	3/1/2024	3/1/2024	3/1/2024
2	Straight time through increase dates		$ 3,953	$ 4,475	$ 1,122	$ 5,121	$ 14,671
3	Straight time rate of increase	Adj. IS-4, SS 1, L12	4.00%	4.00%	4.00%	4.00%	
4	Straight time increase in test year	L2 * L3	$ 158	$ 179	$ 45	$ 205	$ 587
5	O&M allocation percentage	Adj. IS-4, SS 1, L16	44.80%	46.50%	35.30%	43.40%	
6	O&M payroll adjustment	L4 * L5	$ 71	$ 83	$ 16	$ 89	$ 259
	Allocation of FESC payroll adjustment						
7	Production		$ -	$ -	$ -	$ -	$ -
8	Transmission		0	1	0	3	4
9	Distribution		15	20	3	20	59
10	Customer accounts		6	7	2	7	23
11	Customer service		8	9	2	18	37
12	Administrative and general		41	46	9	41	136
13	Total	SUM L7 to L12	$ 71	$ 83	$ 16	$ 89	$ 259

FirstEnergy Pennsylvania Electric Company
FTY ending December 31, 2024
($ in Thousands)
Adjustment IS-5 - Distribution Expense

To adjust distribution expense to (1) reflect year end wage rates and employee levels; (2) reflect FirstEnergy Service Company year end wage rates and employee levels; (3) reflect storm expense using a five-year average of actual storm expense, excluding extraordinary storms; (4) include enhanced vegetation management expense; (5) adjust inspection and maintenance of overhead lines and transformers expense to reflect a two-year cycle; (6) include the reclassification of amortization of gains and losses on reacquired debt; and (6) eliminate an allocated portion related to Penelec Rate District's New York jurisdiction. FE PA witness Smith is responsible for parts (4) and (5) of the adjustment. FE PA witness Lyons is responsible for the allocation factor used in part (7) of the adjustment.

Line	Description	Reference	Rate District				Total
			Met-Ed	Penelec	Penn Power	West Penn	FE PA
		(1)	(2)	(3)	(4)	(5)	(6)
1	Distribution expense per budget	p. 25-29, L7, col. 4	$ 94,775	$ 103,128	$ 24,715	$ 90,076	$ 312,694
	Payroll adjustment						
2	Adjust payroll expense to reflect year end employee levels, wage and salary rates	Adj. IS-4, SS 1, L20	223	307	80	230	839
3	Adjust FirstEnergy Service Company payroll expense allocated to FE PA to reflect year end employee levels, wage and salary rates	Adj. IS-4, SS 2, L9	15	20	3	20	59
4	Total payroll adjustment	L2 + L3	$ 238	$ 327	$ 84	$ 250	$ 899
	Storm expense adjustment						
5	Adjust storm expense to reflect five-year average of actual storm costs, excluding extraordinary storm costs	Adj. IS-5, SS 1, L9	$ 2,129	$ 366	$ 1,162	$ 1,976	$ 5,634
	Vegetation management adjustment						
6	Adjust vegetation management expense	FE PA witness Smith	$ 28,619	$ 25,365	$ 10,437	$ 28,425	$ 92,846
	Inspection and maintenance of overhead lines cycle						
7	Adjust inspection of overhead line expense	FE PA witness Smith	$ 2,315	$ 1,532	$ 345	$ 1,814	$ 6,007
	Reclassify amortization of gain/loss on reacquired debt						
8	Amortization of (gain) or loss on reacquired debt		$ (16)	$ 79	$ 114	$ 20	$ 196
9	Total before non-jurisdictional allocation	SUM L1, L4 to L8	$ 128,060	$ 130,797	$ 36,858	$ 122,562	$ 418,276
	Non-jurisdictional allocation						
10	Less: New York jurisdictional	-L9 * 0.61%	$ -	$ (798)	$ -	$ -	$ (798)
11	Total adjustment to distribution expense	SUM L4 to L8 + L10	33,285	26,871	12,143	32,485	104,784
12	Adjusted distribution expense per budget	L1 + L11	$ 128,060	$ 129,999	$ 36,858	$ 122,562	$ 417,478

FirstEnergy Pennsylvania Electric Company
FTY ending December 31, 2024
($ in Thousands)
Adjustment IS-5 - Supporting Schedule 1 - Five-Year Average Storm Expense

To determine the adjustment to storm expense associated with reflecting a five-year average of actual storm expenses, excluding extraordinary storms, in base rates. FE PA witness Smith is responsible for historical storm expense.

Line	Description	Reference	Rate District				Total
			Met-Ed	Penelec	Penn Power	West Penn	FE PA
		(1)	(2)	(3)	(4)	(5)	(6)
1	2019 storm expense		$ 28,551	$ 12,081	$ 4,252	$ 15,361	$ 60,246
2	2020 storm expense		26,290	10,873	3,562	5,755	46,479
3	2021 storm expense		24,676	6,082	2,483	7,621	40,862
4	2022 storm expense		20,478	14,307	3,418	19,502	57,705
5	2023 storm expense		26,597	11,426	2,360	18,336	58,720
6	Total	SUM L1 to L5	$ 126,592	$ 54,770	$ 16,074	$ 66,575	$ 264,012
7	Average balance	L6 / 5	$ 25,319	$ 10,954	$ 3,215	$ 13,315	$ 52,802
8	Less: Storm expense per budget		(23,190)	(10,588)	(2,052)	(11,339)	(47,168)
9	Adjustment to storm expense	L7 + L8	$ 2,129	$ 366	$ 1,162	$ 1,976	$ 5,634

FirstEnergy Pennsylvania Electric Company
FTY ending December 31, 2024
($ in Thousands)
Adjustment IS-6 - Customer Accounts Expense

To adjust customer accounts expense to (1) reflect year end wage rates and employee levels; (2) reflect FirstEnergy Service Company year end wage rates and employee levels; (3) reflect increased uncollectible accounts expense, as supported by FE PA witness Jones; (4) reflect increased O&M costs associated with serving new customers; (5) eliminate an allocated portion related to Penelec Rate District's New York jurisdiction; (6) include interest on customer deposits; and (7) include customer credit card payment processing fees, as supported by FE PA witness Jones.

Line	Description	Reference	Rate District				Total
			Met-Ed	Penelec	Penn Power	West Penn	FE PA
		(1)	(2)	(3)	(4)	(5)	(6)
1	Customer accounts expense per budget	p. 25-29 L8 col. 4	$ 9,545	$ 13,231	$ 3,203	$ 9,190	$ 35,169
	Payroll adjustment						
2	Adjust payroll expense to reflect year end employee levels, wage and salary rates	Adj. IS-4, SS 1, L21	8	7	4	8	27
3	Adjust FirstEnergy Service Company payroll expense allocated to FE PA to reflect year end employee levels, wage and salary rates	Adj. IS-4, SS 2, L10	6	7	2	7	23
4	Total payroll adjustment	L2 + L3	$ 14	$ 15	$ 5	$ 15	$ 49
	Uncollectible accounts expense adjustment						
5	Uncollectible accounts expense	Adj. IS-6, SS 1, L15	$ 4,741	$ 3,418	$ 585	$ 4,771	$ 13,515
	Cost associated with serving additional customers						
6	Increased O&M costs associated with increased number of customers in normalized revenue levels	Adj. IS-6, SS 2, L12	$ 14	$ 2	$ 4	$ 8	$ 28
7	Total before non-jurisdictional allocation	SUM L1, L4 to L6	$ 14,314	$ 16,665	$ 3,798	$ 13,984	$ 48,761
	Non-jurisdictional allocation						
8	Less: New York jurisdictional	-L7 * 0.35%	$ -	$ (58)	$ -	$ -	$ (58)
	Interest on customer deposits						
9	Interest on customer deposits	Adj. IS-6, SS 3, L8	$ 2,501	$ 2,081	$ 537	$ 2,159	$ 7,278
	Credit card payment processing fee adjustment						
10	Include customer credit card payment processing fees	FE PA witness Jones	$ 1,698	$ 1,481	$ 375	$ 1,653	$ 5,208
11	Total adjustment to customer accounts expense	SUM L4 to L6 + SUM L8 to L10	8,968	6,938	1,507	8,607	26,021
12	Adjusted customer accounts expense per budget	L1 + L11	$ 18,513	$ 20,170	$ 4,710	$ 17,796	$ 61,189

FirstEnergy Pennsylvania Electric Company
FTY ending December 31, 2024
($ in Thousands)
Adjustment IS-6 - Supporting Schedule 1 - Uncollectible accounts expense

To (1) adjust uncollectible accounts expense, as supported by FE PA witness Jones, based on normalized revenues; and (2) to determine the generation-related uncollectible accounts expense associated with default service, which is recovered in the Default Service Support rider for all residential and commercial customers and Hourly Pricing Default Service rider for non-shopping industrial customers.

Line	Description	Reference	Rate District				Total
			Met-Ed	Penelec	Penn Power	West Penn	FE PA
		(1)	(2)	(3)	(4)	(5)	(6)
1	Uncollectible accounts expense per budget		$ 14,455	$ 16,254	$ 4,414	$ 12,287	$ 47,410
	Uncollectible accounts expense to total billed revenue						
2	Billed revenues as adjusted	Adj. IS-2, L14	$ 479,714	$ 472,719	$ 132,667	$ 430,661	$ 1,515,760
3	Billed Price to Compare / Hourly Pricing default service revenues	Adj. IS-1 , L1, col. 6	663,669	496,489	189,809	770,291	2,120,257
4	Billed revenues on riders retained, excluding Price to Compare / Hourly Pricing default service revenues	Adj. IS-1 , L1, col. 7 - L3	102,229	161,558	25,413	137,464	426,664
5	POR eligible revenues billed on behalf of EGSs		394,555	419,513	142,175	437,827	1,394,070
6	Total billed revenues		$ 1,640,167	$ 1,550,278	$ 490,064	$ 1,776,242	$ 5,456,751
7	Total adjusted uncollectible accounts expense	Exhibit MAJ-1	19,196	19,672	5,000	17,058	60,925
8	Uncollectible accounts expense rate	L7 / L6	(0.011704)	(0.012689)	(0.010202)	(0.009603)	(0.011165)
	Base rates uncollectible accounts expense						
9	Base billed revenues	L2 + L4	581,943	634,276	158,080	568,124	1,942,424
10	Base rate and retained rider uncollectible accounts expense	-L8 * L9	$ 6,811	$ 8,049	$ 1,613	$ 5,456	$ 21,928
	Generation-related uncollectible accounts expense						
11	Generation-related billed revenues	L3 + L5	1,058,223	916,002	331,984	1,208,118	3,514,327
12	Generation-related uncollectible accounts expense	-L8 * L11	$ 12,385	$ 11,624	$ 3,387	$ 11,602	$ 38,997
13	Less: Generation related uncollectible account expense in the DSS and HP Riders		(13,378)	(10,539)	(2,675)	(10,875)	(37,467)
14	Adjustment to generation-related uncollectible accounts expense	L12 + L13	$ (993)	$ 1,084	$ 712	$ 727	$ 1,530
15	Total adjustment to uncollectible accounts expense	L10 + L12 - L1	4,741	3,418	585	4,771	13,515
16	Uncollectible accounts expense as adjusted	L1 + L15	$ 19,196	$ 19,672	$ 5,000	$ 17,058	$ 60,925

FirstEnergy Pennsylvania Electric Company
FTY ending December 31, 2024
($ in Thousands)
Adjustment IS-6 - Supporting Schedule 2 - Expense Associated with Serving New Customers

To determine the cost associated with serving the additional customers reflected in Adjustment IS-2. The ratio of non-payroll customer account expense to total revenue is applied to the additional revenue from increased customers to estimate this cost. The Commission previously recognized and approved this adjustment. The adjustment to base operating revenue for changes in number of customers is supported by FE PA witness Kehl.

Line	Description	Reference	Rate District				Total
			Met-Ed	Penelec	Penn Power	West Penn	FE PA
		(1)	(2)	(3)	(4)	(5)	(6)
	Customer Account Expense Excluding Labor and Uncollectibles						
1	Customer accounts expense per budget	p. 25-29, L8, col. 2	$ 21,930	$ 24,855	$ 6,590	$ 20,792	$ 74,166
2	Additional uncollectible accounts expense	Adj. IS-6, SS1, L15	4,741	3,418	585	4,771	13,515
3	Adjusted customer accounts expense	L1 + L2	$ 26,671	$ 28,273	$ 7,175	$ 25,563	$ 87,682
4	Less: Adjusted uncollectible accounts expense	Adj. IS-6, -L7	(19,196)	(19,672)	(5,000)	(17,058)	(60,925)
5	Less: Labor expense		(1,202)	(1,116)	(344)	(1,112)	(3,774)
6	Customer accounts expense excluding labor and uncollectible expense	SUM L3 to L5	$ 6,273	$ 7,484	$ 1,832	$ 7,394	$ 22,983
	Total Distribution Revenue						
7	Distribution revenue per budget	Adj. IS-2, L7	$ 484,358	$ 490,889	$ 128,690	$ 433,308	$ 1,537,245
8	Late payment charges per budget		4,200	4,667	1,320	4,736	14,923
9	Total distribution revenue	L7 + L8	$ 488,558	$ 495,557	$ 130,010	$ 438,043	$ 1,552,168
10	Ratio of customer accounts expense to total revenue	L6 / L9	1.28%	1.51%	1.41%	1.69%	
11	Revenue from added customers	Adj. IS-2, L10	1,104	108	300	455	1,967
12	Additional expense from added customers	L10 * L11	$ 14	$ 2	$ 4	$ 8	$ 28

FirstEnergy Pennsylvania Electric Company
FTY ending December 31, 2024
($ in Thousands)
Adjustment IS-6 - Supporting Schedule 3 - Allow for Interest Expense on Customer Deposits

To determine the interest paid on customer deposits. Since customer deposits are funds supplied to the Company by customers, they are included in rate base as a deduction. The Commission previously recognized this adjustment to include the corresponding interest paid to customers on these deposits as a expense.

Line	Description	Reference	Rate District				Total
			Met-Ed	Penelec	Penn Power	West Penn	FE PA
		(1)	(2)	(3)	(4)	(5)	(6)
1	Customer deposits included in rate base	Adj. RB-6, -L17	$ 35,853	$ 30,331	$ 7,833	$ 31,164	$ 105,182
	Residential customer deposit interest						
2	Residential customer deposits		$ 17,482	$ 13,067	$ 3,349	$ 14,479	$ 48,377
3	Interest rate on residential deposits		8.00%	8.00%	8.00%	8.00%	8.00%
4	Interest expense on residential customer deposits	L2 * L3	$ 1,399	$ 1,045	$ 268	$ 1,158	$ 3,870
	Non-residential customer deposit interest						
5	Non-residential customer deposits		$ 18,371	$ 17,265	$ 4,484	$ 16,685	$ 56,805
6	Interest rate on non-residential deposits		6.00%	6.00%	6.00%	6.00%	6.00%
7	Interest expense on non-residential customer deposits	L5 * L6	$ 1,102	$ 1,036	$ 269	$ 1,001	$ 3,408
8	Total interest expense on customer deposits	L4 + L7	$ 2,501	$ 2,081	$ 537	$ 2,159	$ 7,278

FirstEnergy Pennsylvania Electric Company
FTY ending December 31, 2024
($ in Thousands)
Adjustment IS-7 - Customer Service and Information Expense

To adjust customer service and information expense to (1) reflect year end wage rates and employee levels; (2) reflect FirstEnergy Service Company year end wage rates and employee levels; (3) include additional expense for the low income outreach program; (4) include additional expense for the electric vehicle rebate program; and (5) eliminate an allocated portion related to Penelec Rate District's New York jurisdiction. FE PA witness Jones is responsible for parts (3) and (4) of the adjustment.

Line	Description	Reference	Rate District				Total
			Met-Ed	Penelec	Penn Power	West Penn	FE PA
		(1)	(2)	(3)	(4)	(5)	(6)
1	Customer service & information expense per budget	p. 25-29, L9, col. 4	$ 5,988	$ 4,663	$ 1,389	$ 5,547	$ 17,587
	Payroll adjustment						
2	Adjust payroll expense to reflect year end employee levels, wage and salary rates	Adj. IS-4, SS 1, L22	5	3	2	4	15
3	Adjust FirstEnergy Service Company payroll expense allocated to FE PA to reflect year end employee levels, wage and salary rates	Adj. IS-4, SS 2, L11	8	9	2	18	37
4	Total payroll adjustment	L2 + L3	$ 14	$ 12	$ 4	$ 22	$ 52
5	Total before non-jurisdictional allocation	L1 + L4	$ 6,001	$ 4,675	$ 1,394	$ 5,569	$ 17,639
	Non-jurisdictional allocation						
6	Less: New York jurisdictional	-L5 * 0.6%	$ -	$ (28)	$ -	$ -	$ (28)
	Low income outreach program adjustment						
7	Adjust expense to reflect low income outreach program	FE PA witness Jones	$ 222	$ 211	$ 64	$ 266	$ 763
	Electric vehicle rebate program adjustment						
8	Adjust expense to reflect electric vehicle rebate program	FE PA witness Jones	$ 1,924	$ 2,292	$ 545	$ 2,719	$ 7,480
9	Total adjustment to customer service and information expense	SUM L4, L6 to L8	2,160	2,487	613	3,007	8,266
10	Adjusted customer service & information expense per budget	L1 + L9	$ 8,147	$ 7,150	$ 2,002	$ 8,554	$ 25,853

FirstEnergy Pennsylvania Electric Company
FTY ending December 31, 2024
($ in Thousands)
Adjustment IS-8 - Administrative and General Expense

To adjust administrative and general expense to (1) reflect year end wage rates and employee levels; (2) reflect FirstEnergy Service Company year end wage rates and employee levels; (3) reflect pension expense using the delayed recognition methodology; (4) reflect OPEB expense using the delayed recognition methodology; (5) reflect employee benefit expense at year end wage rates and employee levels; (6) eliminate an allocated portion related to West Penn Rate District's FERC jurisdiction; (7) eliminate an allocated portion related to Penelec Rate District's New York jurisdiction; and (8) include the normalization of rate case expenses over a three year period. FE PA witness Ashton is responsible for parts (3) and (4) of the adjustment.

Line	Description	Reference	Rate District				Total FE PA
			Met-Ed	Penelec	Penn Power	West Penn	
		(1)	(2)	(3)	(4)	(5)	(6)
1	Administrative & general expense per budget	p. 25-29, L10, col. 4	$ 40,430	$ 30,349	$ 11,262	$ 40,854	$ 122,894
	Payroll adjustment						
2	Adjust payroll expense to reflect year end employee levels, wage and salary rates	Adj. IS-4, SS 1, L23	3	4	4	4	14
3	Adjust FirstEnergy Service Company payroll expense allocated to FE PA to reflect year end employee levels, wage and salary rates	Adj. IS-4, SS 2, L12	41	46	9	41	136
4	Total payroll adjustment	L2 + L3	$ 43	$ 50	$ 13	$ 45	$ 151
	Pension adjustment						
5	Eliminate pension expense per budget		7,390	6,285	1,916	10,737	26,328
6	Include pension expense before delayed recognition	Exhibit TMA-1	(5,780)	(5,456)	(1,539)	(7,364)	(20,138)
7	Include delayed recognition of actuarial gains and losses	Exhibit TMA-1	18,277	20,979	6,202	6,576	52,033
8	Eliminate immediate recognition of actuarial gains and losses per budget		-	-	-	-	-
9	Total pension adjustment	SUM L5 to L8	$ 19,887	$ 21,808	$ 6,579	$ 9,949	$ 58,223
	OPEB adjustment						
10	Eliminate OPEB expense per budget	Exhibit TMA-2	(1,709)	5,692	(144)	(830)	3,008
11	Include OPEB expense before delayed recognition	Exhibit TMA-2	1,671	(5,669)	134	626	(3,238)
12	Include delayed recognition of actuarial gains and losses		2,665	(440)	295	205	2,724
13	Eliminate immediate recognition of actuarial gains and losses per budget		-	-	-	-	-
14	Total OPEB adjustment	SUM L10 to L13	$ 2,627	$ (418)	$ 284	$ 1	$ 2,494
	Employee benefit adjustment						
15	Adjust employee benefit expenses	Adj. IS-8, SS 1, L14	$ 113	$ 88	$ 39	$ 47	$ 287
16	Total before non-jurisdictional allocation	SUM L1, L4, L9, L14 and L15	$ 63,100	$ 51,877	$ 18,177	$ 50,897	$ 184,050
	Non-jurisdictional allocation						
17	Eliminate FERC jurisdictional expense	-L16 * 0%	-	-	-	-	-
18	Less: New York jurisdictional	-L16 * 0.59%	-	(306)	-	-	(306)
19	Total non-jurisdictional adjustment	L17 + L18	$ -	$ (306)	$ -	$ -	$ (306)
	Rate case expense adjustment						
20	Rate case expenses to be incurred during current rate proceeding	Adj. IS-8, SS 2, L6	$ 234	$ 234	$ 77	$ 288	$ 833
21	Total adjustment to administrative and general expense	SUM L4, L9, L14, L15, L19 and L20	22,904	21,456	6,992	10,330	61,683
22	Adjusted administrative & general expense per budget	L1 + L21	$ 63,334	$ 51,805	$ 18,254	$ 51,185	$ 184,577

FirstEnergy Pennsylvania Electric Company
FTY ending December 31, 2024
($ in Thousands)
Adjustment IS-8 - Supporting Schedule 1 - Adjustment to Employee Benefit Expenses

To determine the normalized costs associated with providing employee benefits related to the increased O&M payroll expense reflected in Adjustment IS-4, Supporting Schedule 1.

Line	Description	Reference	Rate District				Total FE PA
			Met-Ed	Penelec	Penn Power	West Penn	
		(1)	(2)	(3)	(4)	(5)	(6)
	Benefits expense to total payroll expense						
1	Workers Compensation	II-D-10 attachments, L7	$ 320	$ 387	$ 99	$ 348	$ 1,154
2	Pension costs - normalized	II-D-10 attachments, L8 + Adj. IS-8, L9	15,483	17,690	5,526	1,964	40,663
3	OPEB costs - normalized	II-D-10 attachments, L9 + Adj. IS-8, L14	4,275	(6,849)	387	637	(1,550)
4	Medical insurance	II-D-10 attachments, L11	14,167	8,685	2,719	6,231	31,803
5	Savings plan	II-D-10 attachments, L14	2,287	2,561	771	2,806	8,425
6	Other	II-D-10 attachments	1,206	1,549	30	1,514	4,299
7	Total benefit expense	SUM L1 to L6	$ 37,738	$ 24,024	$ 9,532	$ 13,500	$ 84,794
8	Total payroll expense	Adj. IS-4, SS 1, L1	80,803	88,953	22,500	76,704	268,961
9	Effective benefit rate	L7 / L8	46.70%	27.01%	42.36%	17.60%	31.53%
10	Payroll adjustment	Adj. IS-4, SS 1, L14	541	701	260	617	2,119
11	Benefit adjustment	L9 * L10	253	189	110	109	661
12	Adjusted employee benefits per budget	L7 + L11	$ 37,991	$ 24,213	$ 9,642	$ 13,609	$ 85,455
13	O&M allocation percentage	Adj. IS-4, SS 1, L16	44.80%	46.50%	35.30%	43.40%	
14	O&M benefit adjustment	L11 * L13	$ 113	$ 88	$ 39	$ 47	$ 287

FirstEnergy Pennsylvania Electric Company
FTY ending December 31, 2024
($ in Thousands)
Adjustment IS-8 - Supporting Schedule 2 - Rate Case Expenses

To provide a schedule of rate case expenses and determine the amortization of those expenses over a three-year period.

Line	Description	Reference	Rate District				Total
			Met-Ed	Penelec	Penn Power	West Penn	FE PA
		(1)	(2)	(3)	(4)	(5)	(6)
1	External legal expenses		$ 424	$ 423	$ 122	$ 531	$ 1,500
2	Total expert witness expenses		193	192	84	231	700
3	Other expenses [(A)]		84	88	26	103	300
4	Total rate case expenses	L1 to L3	$ 701	$ 703	$ 232	$ 865	$ 2,500
5	Recovery period		3	3	3	3	3
6	Annual rate case expense recovery	L4 / L5	$ 234	$ 234	$ 77	$ 288	$ 833

Note:

(A) Other expenses include but are not limited to:
copying
postage and courier services
public input hearing costs such as cost of facilities, travel, hotel, and meals
customer notification cost such as newspaper notices and bill inserts
transcripts
evidentiary hearing costs such as travel, hotel, and meals

FirstEnergy Pennsylvania Electric Company
FTY ending December 31, 2024
($ in Thousands)
Adjustment IS-9 - Depreciation Expense

To adjust depreciation expense to (1) reflect the application of equal life group ("ELG") method depreciation rates, as supported by FE PA witness Spanos, on adjusted plant in service; (2) restate cot of removal / net salvage expense on a five-year average basis; and (3) eliminate an allocated portion of cost of removal / net salvage expense related to Penelec Rate District's New York jurisdiction.

Line	Description	Reference	Rate District				Total
			Met-Ed	Penelec	Penn Power	West Penn	FE PA
		(1)	(2)	(3)	(4)	(5)	(6)
	Depreciation expense adjustment						
1	Depreciation expense budget	p. 25-29, L11, col. 4	$ 89,645	$ 91,170	$ 26,482	$ 97,330	$ 304,627
2	Less: Cost of removal / salvage expense budget		(12,768)	(14,458)	(4,607)	(15,354)	(47,187)
3	Depreciation expense per budget	L1+ L2	$ 76,877	$ 76,711	$ 21,875	$ 81,977	$ 257,440
4	Include depreciation expense on adjusted plant in service	Adj. IS-9, SS 1, col. 3	94,276	103,023	26,808	99,295	323,403
5	Adjustment to depreciation expense	L4 - L3	$ 17,399	$ 26,312	$ 4,934	$ 17,318	$ 65,963
	Cost of removal / salvage adjustment						
6	Cost of removal / salvage expense budget	-L2	$ 12,768	$ 14,458	$ 4,607	$ 15,354	$ 47,187
7	2019 cost of removal / salvage expense		$ 11,454	$ 12,129	$ 5,822	$ 17,970	$ 47,374
8	2020 cost of removal / salvage expense		13,677	13,152	4,922	24,147	55,898
9	2021 cost of removal / salvage expense		13,921	17,502	4,449	13,460	49,332
10	2022 cost of removal / salvage expense		15,087	12,915	5,319	15,892	49,214
11	2023 cost of removal / salvage expense		16,248	16,579	5,567	15,639	54,033
12	Total	SUM L7 to L11	$ 70,387	$ 72,278	$ 26,079	$ 87,108	$ 255,852
13	Average cost of removal / salvage expense	L12 / 5	14,078	14,456	5,216	17,422	51,170
14	Adjustment to cost of removal / salvage expense	L13 - L6	$ 1,310	$ (3)	$ 609	$ 2,068	$ 3,983
15	Total before non-jurisdictional allocation	L6 + L14	$ 14,078	$ 14,456	$ 5,216	$ 17,422	$ 51,170
	Non-jurisdictional allocation						
16	Less: New York jurisdictional	-L15 * 0.55%	$ -	$ (80)	$ -	$ -	$ (80)
17	Total adjustment to depreciation expense	L5 + L14 + L16	18,709	26,230	5,542	19,386	69,867
18	Adjusted depreciation expense per budget	L1 + L17	$ 108,354	$ 117,399	$ 32,024	$ 116,716	$ 374,493

FirstEnergy Pennsylvania Electric Company
FTY ending December 31, 2024
($ in Thousands)
Adjustment 9 - Supporting Schedule 1 - Total FE PA Depreciation Expense

To adjust depreciation expense to (1) reflect ELG rates, as supported by FE PA witness Spanos, on adjusted plant in service.

Line	Acct No.	Description	Plant in Service, as adjusted	Accrual Rate	Depreciation Expense
			(1)	(2)	(3)
		INTANGIBLE PLANT			
1	303	Miscellaneous intangible plant	$ 357,294	6.09%	$ 21,761
2		Subtotal - Intangible plant	$ 357,294	6.09%	$ 21,761
		TRANSMISSION PLANT			
3	350.2	Land rights	$ 79,469	1.30%	$ 1,036
4	352	Structures and improvements	-	0.00%	-
5	353	Station equipment	-	0.00%	-
6	354	Towers and fixtures	-	0.00%	-
7	355	Poles and fixtures	-	0.00%	-
8	356	Overhead conductors and devices	-	0.00%	-
9	357	Underground conduit	-	0.00%	-
10	358	Underground conductors and devices	-	0.00%	-
11	359	Roads and trails	-	0.00%	-
12	359.1	Asset retirement costs for transmission plant	-	0.00%	-
13		Subtotal - Transmission plant	$ 79,469	1.30%	$ 1,036
		DISTRIBUTION PLANT			
14	360.2	Land rights	$ 61,283	0.75%	$ 462
15	361	Structures and improvements	66,158	1.30%	863
16	362	Station equipment	1,322,848	1.94%	25,612
17	363	Energy storage equipment	-	0.00%	-
17	364	Poles, towers and fixtures	1,987,530	1.74%	34,498
18	365	Overhead conductors and devices	3,405,723	2.26%	76,803
19	366	Underground conduit	114,991	1.63%	1,875
20	367	Underground conductors and devices	933,805	2.26%	21,059
21	368	Line transformers	1,607,273	2.57%	41,385
22	369	Services	531,249	1.81%	9,590
23	370	Meters	549,090	8.23%	45,201
24	371	Installations on customers' premises	47,500	1.69%	802
25	372	Leased property on customers' premises	493	0.54%	3
26	373	Street lighting and signal systems	125,392	6.92%	8,682
27	374	Asset retirement costs for distribution plant	-	0.00%	-
28		Subtotal - Distribution plant	$ 10,753,335	2.48%	$ 266,835
		GENERAL PLANT			
29	389.2	Land rights	$ 332	1.22%	$ 4
30	390	Structures and improvements	367,026	3.64%	13,365
31	391	Office furniture and equipment	38,138	14.78%	5,635
32	392	Transportation equipment	28,351	7.84%	2,222
33	393	Stores equipment	434	2.60%	11
34	394	Tools, shop and garage equipment	55,534	5.22%	2,896
35	395	Laboratory equipment	660	2.09%	14
36	396	Power operated equipment	7,975	1.66%	133
37	397	Communication equipment	124,534	7.62%	9,487
38	398	Miscellaneous equipment	371	0.81%	3
39	399	Other tangible property	-	0.00%	-
40	399.1	Asset retirement costs for general plant	-	0.00%	-
41		Subtotal - General plant	$ 623,356	5.42%	$ 33,771
42		Total - Electric plant in service	$ 11,813,454	2.74%	$ 323,403

FirstEnergy Pennsylvania Electric Company
FTY ending December 31, 2024
($ in Thousands)
Adjustment 9 - Supporting Schedule 1A - FE PA Met-Ed Rate District Depreciation Expense

To adjust depreciation expense to (1) reflect ELG rates, as supported by FE PA witness Spanos, on adjusted plant in service.

Line	Acct No.	Description	Plant in Service, as adjusted	Accrual Rate	Depreciation Expense
			(1)	(2)	(3)
		INTANGIBLE PLANT			
1	303	Miscellaneous intangible plant	$ 100,536	5.04%	$ 5,068
2		Subtotal - Intangible plant	$ 100,536	5.04%	$ 5,068
		TRANSMISSION PLANT			
3	350.2	Land rights	$ 26,938	1.34%	$ 361
4	352	Structures and improvements	-	0.00%	-
5	353	Station equipment	-	0.00%	-
6	354	Towers and fixtures	-	0.00%	-
7	355	Poles and fixtures	-	0.00%	-
8	356	Overhead conductors and devices	-	0.00%	-
9	357	Underground conduit	-	0.00%	-
10	358	Underground conductors and devices	-	0.00%	-
11	359	Roads and trails	-	0.00%	-
12	359.1	Asset retirement costs for transmission plant	-	0.00%	-
13		Subtotal - Transmission plant	$ 26,938	1.34%	$ 361
		DISTRIBUTION PLANT			
14	360.2	Land rights	$ 28,933	0.50%	$ 145
15	361	Structures and improvements	18,103	1.38%	249
16	362	Station equipment	351,189	1.95%	6,852
17	363	Energy storage equipment	-	0.00%	-
18	364	Poles, towers and fixtures	579,363	1.94%	11,253
19	365	Overhead conductors and devices	924,552	2.53%	23,366
20	366	Underground conduit	35,459	1.64%	580
21	367	Underground conductors and devices	335,746	2.23%	7,504
22	368	Line transformers	507,954	2.63%	13,375
23	369	Services	200,343	2.05%	4,115
24	370	Meters	145,652	8.42%	12,262
25	371	Installations on customers' premises	4,862	1.76%	85
26	372	Leased property on customers' premises	-	0.00%	-
27	373	Street lighting and signal systems	20,164	5.36%	1,081
28	374	Asset retirement costs for distribution plant	-	0.00%	-
29		Subtotal - Distribution plant	$ 3,152,322	2.57%	$ 80,868
		GENERAL PLANT			
30	389.2	Land rights	$ 18	0.38%	$ 0
31	390	Structures and improvements	148,145	3.25%	4,813
32	391	Office furniture and equipment	8,964	10.58%	949
33	392	Transportation equipment	5,662	7.13%	404
34	393	Stores equipment	56	2.52%	1
35	394	Tools, shop and garage equipment	13,123	3.95%	518
36	395	Laboratory equipment	86	0.00%	-
37	396	Power operated equipment	1,249	2.65%	33
38	397	Communication equipment	27,803	4.53%	1,261
39	398	Miscellaneous equipment	67	2.11%	1
40	399	Other tangible property	-	0.00%	-
41	399.1	Asset retirement costs for general plant	-	0.00%	-
42		Subtotal - General plant	$ 205,171	3.89%	$ 7,980
43		Total - Electric plant in service	$ 3,484,967	2.71%	$ 94,276

FirstEnergy Pennsylvania Electric Company
FTY ending December 31, 2024
($ in Thousands)
Adjustment 9 - Supporting Schedule 1B - FE PA Penelec Rate District Depreciation Expense

To adjust depreciation expense to (1) reflect ELG rates, as supported by FE PA witness Spanos, on adjusted plant in service.

Line	Acct No.	Description	Plant in Service, as adjusted	Accrual Rate	Depreciation Expense
			(1)	(2)	(3)
		INTANGIBLE PLANT			
1	303	Miscellaneous intangible plant	$ 107,268	5.98%	$ 6,419
2		Subtotal - Intangible plant	$ 107,268	5.98%	$ 6,419
		TRANSMISSION PLANT			
3	350.2	Land rights	$ 12,640	1.51%	$ 191
4	352	Structures and improvements	-	0.00%	-
5	353	Station equipment	-	0.00%	-
6	354	Towers and fixtures	-	0.00%	-
7	355	Poles and fixtures	-	0.00%	-
8	356	Overhead conductors and devices	-	0.00%	-
9	357	Underground conduit	-	0.00%	-
10	358	Underground conductors and devices	-	0.00%	-
11	359	Roads and trails	-	0.00%	-
12	359.1	Asset retirement costs for transmission plant	-	0.00%	-
13		Subtotal - Transmission plant	$ 12,640	1.51%	$ 191
		DISTRIBUTION PLANT			
14	360.2	Land rights	$ 15,524	0.84%	$ 130
15	361	Structures and improvements	18,747	1.23%	231
16	362	Station equipment	412,129	2.01%	8,264
17	363	Energy storage equipment	-	0.00%	-
18	364	Poles, towers and fixtures	709,128	1.67%	11,875
19	365	Overhead conductors and devices	1,239,915	2.23%	27,596
20	366	Underground conduit	46,520	1.60%	746
21	367	Underground conductors and devices	246,381	2.51%	6,193
22	368	Line transformers	463,091	2.62%	12,141
23	369	Services	138,707	1.71%	2,374
24	370	Meters	145,625	8.53%	12,420
25	371	Installations on customers' premises	28,503	1.48%	421
26	372	Leased property on customers' premises	195	0.07%	0
27	373	Street lighting and signal systems	46,791	7.86%	3,679
28	374	Asset retirement costs for distribution plant	-	0.00%	-
29		Subtotal - Distribution plant	$ 3,511,259	2.45%	$ 86,070
		GENERAL PLANT			
30	389.2	Land rights	$ 21	0.00%	$ -
31	390	Structures and improvements	96,266	3.13%	3,011
32	391	Office furniture and equipment	9,812	20.04%	1,966
33	392	Transportation equipment	10,240	6.28%	643
34	393	Stores equipment	40	0.00%	-
35	394	Tools, shop and garage equipment	19,084	4.73%	902
36	395	Laboratory equipment	169	0.00%	-
37	396	Power operated equipment	5,070	0.55%	28
38	397	Communication equipment	47,290	8.02%	3,792
39	398	Miscellaneous equipment	72	2.18%	2
40	399	Other tangible property	-	0.00%	-
41	399.1	Asset retirement costs for general plant	-	0.00%	-
42		Subtotal - General plant	$ 188,062	5.50%	$ 10,343
43		Total - Electric plant in service	$ 3,819,230	2.70%	$ 103,023

FirstEnergy Pennsylvania Electric Company
FTY ending December 31, 2024
($ in Thousands)
Adjustment 9 - Supporting Schedule 1C - FE PA Penn Power Rate District Depreciation Expense

To adjust depreciation expense to (1) reflect ELG rates, as supported by FE PA witness Spanos, on adjusted plant in service.

Line	Acct No.	Description	Plant in Service, as adjusted	Accrual Rate	Depreciation Expense
			(1)	(2)	(3)
		INTANGIBLE PLANT			
1	303	Miscellaneous intangible plant	$ 24,605	6.04%	$ 1,487
2		Subtotal - Intangible plant	$ 24,605	6.04%	$ 1,487
		TRANSMISSION PLANT			
3	350.2	Land rights	$ 8,433	0.00%	$ -
4	352	Structures and improvements	-	0.00%	-
5	353	Station equipment	-	0.00%	-
6	354	Towers and fixtures	-	0.00%	-
7	355	Poles and fixtures	-	0.00%	-
8	356	Overhead conductors and devices	-	0.00%	-
9	357	Underground conduit	-	0.00%	-
10	358	Underground conductors and devices	-	0.00%	-
11	359	Roads and trails	-	0.00%	-
12	359.1	Asset retirement costs for transmission plant	-	0.00%	-
13		Subtotal - Transmission plant	$ 8,433	0.00%	$ -
		DISTRIBUTION PLANT			
14	360.2	Land rights	$ 5,803	0.00%	$ -
15	361	Structures and improvements	4,940	1.26%	62
16	362	Station equipment	119,393	2.55%	3,050
17	363	Energy storage equipment	-	0.00%	-
18	364	Poles, towers and fixtures	156,049	1.80%	2,802
19	365	Overhead conductors and devices	268,733	2.19%	5,884
20	366	Underground conduit	8,225	1.42%	117
21	367	Underground conductors and devices	96,706	2.28%	2,203
22	368	Line transformers	135,978	2.93%	3,987
23	369	Services	47,944	1.26%	602
24	370	Meters	51,181	8.13%	4,159
25	371	Installations on customers' premises	4,092	1.89%	77
26	372	Leased property on customers' premises	-	0.00%	-
27	373	Street lighting and signal systems	8,769	6.39%	560
28	374	Asset retirement costs for distribution plant	-	0.00%	-
29		Subtotal - Distribution plant	$ 907,812	2.59%	$ 23,503
		GENERAL PLANT			
30	389.2	Land rights	$ 0	0.00%	$ -
31	390	Structures and improvements	11,234	1.81%	204
32	391	Office furniture and equipment	2,717	12.73%	346
33	392	Transportation equipment	1,560	7.13%	111
34	393	Stores equipment	27	0.71%	0
35	394	Tools, shop and garage equipment	3,682	4.17%	153
36	395	Laboratory equipment	22	5.77%	1
37	396	Power operated equipment	1,392	4.83%	67
38	397	Communication equipment	9,891	9.46%	936
39	398	Miscellaneous equipment	8	0.00%	-
40	399	Other tangible property	-	0.00%	-
41	399.1	Asset retirement costs for general plant	-	0.00%	-
42		Subtotal - General plant	$ 30,532	5.96%	$ 1,819
43		Total - Electric plant in service	$ 971,383	2.76%	$ 26,808

FirstEnergy Pennsylvania Electric Company
FTY ending December 31, 2024
($ in Thousands)
Adjustment 9 - Supporting Schedule 1D - FE PA West Penn Rate District Depreciation Expense

To adjust depreciation expense to (1) reflect ELG rates, as supported by FE PA witness Spanos, on adjusted plant in service.

Line	Acct No.	Description	Plant in Service, as adjusted	Accrual Rate	Depreciation Expense
			(1)	(2)	(3)
		INTANGIBLE PLANT			
1	303	Miscellaneous intangible plant	$ 124,884	7.04%	$ 8,786
2		Subtotal - Intangible plant	$ 124,884	7.04%	$ 8,786
		TRANSMISSION PLANT			
3	350.2	Land rights	$ 31,457	1.54%	$ 484
4	352	Structures and improvements	-	0.00%	-
5	353	Station equipment	-	0.00%	-
6	354	Towers and fixtures	-	0.00%	-
7	355	Poles and fixtures	-	0.00%	-
8	356	Overhead conductors and devices	-	0.00%	-
9	357	Underground conduit	-	0.00%	-
10	358	Underground conductors and devices	-	0.00%	-
11	359	Roads and trails	-	0.00%	-
12	359.1	Asset retirement costs for transmission plant	-	0.00%	-
13		Subtotal - Transmission plant	$ 31,457	1.54%	$ 484
		DISTRIBUTION PLANT			
14	360.2	Land rights	$ 11,024	1.69%	$ 186
15	361	Structures and improvements	24,368	1.32%	321
16	362	Station equipment	440,137	1.69%	7,446
17	363	Energy storage equipment	-	0.00%	-
18	364	Poles, towers and fixtures	542,989	1.58%	8,568
19	365	Overhead conductors and devices	972,523	2.05%	19,957
20	366	Underground conduit	24,787	1.74%	432
21	367	Underground conductors and devices	254,971	2.02%	5,159
22	368	Line transformers	500,249	2.38%	11,883
23	369	Services	144,255	1.73%	2,499
24	370	Meters	206,631	7.92%	16,360
25	371	Installations on customers' premises	10,042	2.18%	218
26	372	Leased property on customers' premises	298	0.85%	3
27	373	Street lighting and signal systems	49,667	6.77%	3,362
28	374	Asset retirement costs for distribution plant	-	0.00%	-
29		Subtotal - Distribution plant	$ 3,181,943	2.40%	$ 76,395
		GENERAL PLANT			
30	389.2	Land rights	$ 293	1.36%	$ 4
31	390	Structures and improvements	111,382	4.79%	5,338
32	391	Office furniture and equipment	16,645	14.27%	2,375
33	392	Transportation equipment	10,890	9.77%	1,064
34	393	Stores equipment	312	3.11%	10
35	394	Tools, shop and garage equipment	19,646	6.73%	1,323
36	395	Laboratory equipment	384	3.27%	13
37	396	Power operated equipment	265	1.67%	4
38	397	Communication equipment	39,550	8.85%	3,499
39	398	Miscellaneous equipment	224	0.00%	-
40	399	Other tangible property	-	0.00%	-
41	399.1	Asset retirement costs for general plant	-	0.00%	-
42		Subtotal - General plant	$ 199,590	6.83%	$ 13,629
43		Total - Electric plant in service	$ 3,537,874	2.81%	$ 99,295

FirstEnergy Pennsylvania Electric Company
FTY ending December 31, 2024
($ in Thousands)
Adjustment IS-10 - Amortization Expense

To adjust amortization expense to (1) eliminate amortization on riders rolled into base rates; (2) eliminate storm reserve amortization per the income statement; (3) eliminate deferrals associated with asst retirement obligation accretion and depreciation per the income statement; (4) eliminate amortizations related to West Penn Rate District's FERC jurisdiction; (5) include amortization of the storm reserve accounts balance at the end of the FTY; (6) include amortization of the extraordinary storm balance; (7) include amortization of the COVID-19 regulatory asset; (8) include amortization of the streetlighting costs, as supported by FE PA witness Kehl; and (9) to include the amortization of the Rate Districts' Verizon complaints, as supported by FE PA witness Savage.

Line	Description	Reference	Rate District				Total
			Met-Ed	Penelec	Penn Power	West Penn	FE PA
		(1)	(2)	(3)	(4)	(5)	(6)
1	Amortization expense per budget	p. 25-29, L12 col. 4	$ 1,330	$ (4,178)	$ 1,521	$ (309)	$ (1,636)
	Eliminate amortizations per budget						
2	Eliminate DSIC rider amortization		-	-	-	-	-
3	Eliminate TCJA rider amortization		(8,472)	1,258	(2,138)	(1,179)	(10,532)
4	Eliminate SMT rider deferral		(3,926)	(1,406)	(531)	(1,482)	(7,345)
5	Eliminate STAS deferral		-	-	-	-	-
6	Eliminate storm reserve deferral		10,962	4,000	1,116	2,867	18,944
7	Eliminate deferred accretion / depreciation expense		107	327	32	104	569
8	Eliminate amortizations related to West Penn Rate District's FERC jurisdiction		-	-	-	-	-
9	Total eliminated amortizations	SUM L2 to L8	$ (1,330)	$ 4,178	$ (1,521)	$ 309	$ 1,636
	Amortize storm reserve balance over 3 years						
10	Storm reserve balance	Adj. RB-5, L1	88,886	41,279	19,465	39,858	189,488
11	Amortization period		3	3	3	3	3
12	Storm reserve amortization expense		$ 29,629	$ 13,760	$ 6,488	$ 13,286	$ 63,163
	Amortize extraordinary storm damage balance over 3 years						
13	Extraordinary storm balance	Adj. RB-5, L4	33,572	8,176	19,950	23,396	85,094
14	Amortization period		3	3	3	3	3
15	Extraordinary storm amortization expense		$ 11,191	$ 2,725	$ 6,650	$ 7,799	$ 28,365
	Amortize COVID-19 regulatory asset balance over 3 years						
16	COVID-19 regulatory asset amortization expense	Adj. IS-10, SS 1, L11	$ 2,108	$ 3,518	$ 1,193	$ 3,308	$ 10,128
	Amortize streetlight regulatory asset balance over 5 years						
17	Streetlight regulatory asset balance	FE PA witness Kehl	8,304	22,480	1,382	14,537	46,703
18	Amortization period		5	5	5	5	5
19	Streetlight regulatory asset amortization expense		$ 1,661	$ 4,496	$ 276	$ 2,907	$ 9,341
	Amortize Verizon complaints over 3 years						
20	Verizon complaint amounts	Exhibit JMS-4	HIGHLY CONFIDENTIAL INFORMATION REDACTED				
21	Amortization period						
22	Verizon complaint amortization expense		$ 3,659	$ 4,555	$ 416	$ -	$ 8,630
23	Total adjustment to amortization expense	SUM L9, L12, L15, L16, L19 and L22	46,917	33,232	13,503	27,609	121,261
24	Adjusted amortization expense per budget	L1 + L23	$ 48,247	$ 29,054	$ 15,024	$ 27,300	$ 119,625

FirstEnergy Pennsylvania Electric Company
FTY ending December 31, 2024
($ in Thousands)
Adjustment IS-10 - Supporting Schedule 1 - COVID-19 Expenses

To provide a schedule of COVID-19 expenses incurred by the company and determine the amortization of those expenses over a three-year period.

Line	Description	Reference	Rate District				Total
			Met-Ed	Penelec	Penn Power	West Penn	FE PA
		(1)	(2)	(3)	(4)	(5)	(6)
1	Incremental uncollectible accounts expense		$ 3,419	$ 7,368	$ 2,813	$ 6,685	$ 20,285
2	Late payment charge waivers		2,568	2,828	676	2,831	8,903
3	Reconnect charge waivers		9	4	3	11	27
4	Bill assistance media campaign		265	291	73	331	960
5	Postage		38	38	9	41	127
6	Customer mailings		17	17	4	19	58
7	Outbound dialing campaign		5	5	1	5	16
8	Emergency rental assistance program outbound dialing campaign		2	2	1	2	7
9	Total COVID-19 expenses	SUM L1 to L8	$ 6,323	$ 10,554	$ 3,580	$ 9,925	30,383
10	Recovery period		3	3	3	3	3
11	COVID-19 regulatory asset amortization expense	L9 / L10	$ 2,108	$ 3,518	$ 1,193	$ 3,308	$ 10,128

FirstEnergy Pennsylvania Electric Company
FTY ending December 31, 2024
($ in Thousands)
Adjustment IS-11 - Taxes Other Than Income Tax Expense

To adjust taxes other than income to (1) reflect normalized sales revenues in gross receipts tax expense; (2) reflect year end wage rates and employee levels in payroll tax expense; (3) reflect PURTA tax expense consistent with the PURTA determination received in August 2023; and (4) eliminate non-jurisdictional real estate tax expense.

Line	Description	Reference	Rate District				Total
			Met-Ed	Penelec	Penn Power	West Penn	FE PA
		(1)	(2)	(3)	(4)	(5)	(6)
1	Taxes other than income tax expense per budget	p. 25-29, L13, col. 4	$ 33,616	$ 32,849	$ 8,810	$ 30,089	$ 105,364
	Taxes other than income tax expense per budget						
2	Gross receipts tax ("GRT") expense per budget		$ 73,768	$ 67,355	$ 20,587	$ 79,224	$ 240,934
3	Less: GRT on riders retained		(45,188)	(38,825)	(12,698)	(53,558)	(150,268)
4	Base rates related GRT	L2 + L3	28,580	28,530	7,888	25,667	90,665
5	Federal and State payroll taxes		1,896	2,080	393	2,058	6,427
6	PURTA tax		2,597	1,745	450	2,157	6,949
7	Real estate tax		421	370	78	200	1,070
8	Sales & Use tax		122	123	-	7	252
9	Other tax		-	1	0	-	1
10	Total taxes other than income tax expense per budget	SUM L4 to L9	$ 33,616	$ 32,849	$ 8,810	$ 30,089	$ 105,364
	GRT adjustment						
11	Normalized sales revenue	Adj. IS-2, L14	$ 479,714	$ 472,719	$ 132,667	$ 430,661	$ 1,515,760
12	Gross receipts tax rate		5.90%	5.90%	5.90%	5.90%	5.90%
13	GRT on normalized sales	L11 * L12	$ 28,303	$ 27,890	$ 7,827	$ 25,409	$ 89,430
14	Less: GRT expense per budget	-L4	(28,580)	(28,530)	(7,888)	(25,667)	(90,665)
15	Adjustment to GRT	L13 + L14	$ (277)	$ (640)	$ (61)	$ (258)	$ (1,235)
	Payroll tax adjustment						
16	Adjustment to payroll tax	Adj. IS-11, SS 1, L8	$ 6	$ 8	$ 2	$ 7	$ 22
	PURTA tax adjustment						
17	PURTA tax determination issued 08/2023		$ 2,310	$ 1,668	$ 402	$ 1,720	$ 6,100
18	Less: PURTA tax expense per budget	-L6	(2,597)	(1,745)	(450)	(2,157)	(6,949)
19	Adjustment to PURTA tax	L17 + L18	$ (287)	$ (77)	$ (48)	$ (437)	$ (849)
	Real Estate tax adjustment						
20	PA jurisdictional real estate taxes		$ 421	$ 186	$ 77	$ 184	$ 868
21	Less: real estate tax per budget	-L7	(421)	(370)	(78)	(200)	(1,070)
22	Eliminate non-jurisdictional real estate taxes	L20 + L21	$ -	$ (184)	$ (1)	$ (17)	$ (201)
23	Total adjustment to taxes other than income tax	L15 + L16 + L19 + L22	(558)	(893)	(108)	(704)	(2,263)
24	Adjusted taxes other than income tax expense per budget	L1 + L23	$ 33,058	$ 31,957	$ 8,702	$ 29,385	$ 103,101

FirstEnergy Pennsylvania Electric Company
FTY ending December 31, 2024
($ in Thousands)
Adjustment IS-11 - Supporting Schedule 1 - Payroll Tax Expense

To determine the additional payroll tax expense associated with the increased O&M payroll expense reflected in Adjustment IS-4, Supporting Schedule 1.

Line	Description	Reference	Rate District				Total
			Met-Ed	Penelec	Penn Power	West Penn	FE PA
		(1)	(2)	(3)	(4)	(5)	(6)
1	Payroll expense per budget	Adj. IS-4, SS 1, L1	$ 80,803	$ 88,953	$ 22,500	$ 76,704	$ 268,961
2	Total payroll tax expense per budget	Adj. IS-11, L5	1,896	2,080	393	2,058	6,427
3	Effective payroll tax rate	L2 / L1	2.35%	2.34%	1.75%	2.68%	
4	Total payroll as adjusted	Adj. IS-4, SS 1, L15	$ 81,344	$ 89,654	$ 22,761	$ 77,321	$ 271,080
5	Payroll tax on normalized payroll	L3 * L4	1,909	2,096	398	2,074	6,477
6	Payroll tax adjustment	L5 - L2	$ 13	$ 16	$ 5	$ 17	$ 50
7	O&M allocation percentage	Adj. IS-4, SS 1, L16	44.80%	46.50%	35.30%	43.40%	
8	Adjustment for payroll tax	L6 * L7	$ 6	$ 8	$ 2	$ 7	$ 22

FirstEnergy Pennsylvania Electric Company
FTY ending December 31, 2024
($ in Thousands)
Adjustment IS-12 - State and Federal Income Taxes at Pro Forma Present Rates

To calculate the federal and state income taxes on the pro forma adjusted revenue and expense at present rates as shown in column 6 of FE PA and its Rate Districts' income statements.

Line	Description	Reference	Rate District				Total FE PA
			Met-Ed	Penelec	Penn Power	West Penn	
		(1)	(2)	(3)	(4)	(5)	(6)
	Pro forma adjusted net income before income taxes at present rates						
1	Revenue	p. 25-29, L4, col. 6	$ 507,034	$ 497,931	$ 138,187	$ 446,952	$ 1,590,104
2	Operating expenses	p. 25-29, L14, col. 6	407,900	387,582	117,638	381,791	1,294,911
3	Operating income before income tax	L1- L2	$ 99,135	$ 110,349	$ 20,549	$ 65,161	$ 295,194
	Interest expense						
4	Rate base	p. 4-5	$ 2,059,618	$ 2,154,198	$ 588,703	$ 1,971,910	$ 6,774,430
5	Weighted cost of debt	p.3, L1, col. 5	2.11%	2.11%	2.11%	2.11%	2.11%
6	Interest expense	L4 * L5	$ 43,458	$ 45,454	$ 12,422	$ 41,607	$ 142,940
7	Net income before income taxes	L3 - L6	$ 55,677	$ 64,895	$ 8,127	$ 23,554	$ 152,253
	Current state income tax at present rates						
8	Pro forma book depreciation	Adj. IS-9, L4	$ 94,276	$ 103,023	$ 26,808	$ 99,295	$ 323,403
9	Federal accelerated tax depreciation		41,133	50,908	12,369	68,882	173,291
10	State accelerated tax depreciation		6,332	5,767	1,868	4,540	18,508
11	State tax depreciation (over) / under book	L8 - SUM L9 to L10	$ 46,811	$ 46,348	$ 12,571	$ 25,873	$ 131,603
12	Pro forma net salvage amortization	Adj. IS-9, L13 + L16	14,078	14,376	5,216	17,422	$ 51,091
13	Tax cost of removal / salvage		(13,658)	(16,702)	(4,975)	(18,904)	(54,238)
14	Tax basis repairs		(44,834)	(37,879)	(12,906)	(23,756)	(119,375)
15	Casualty losses		(10,300)	(7,800)	(2,700)	(14,000)	(34,800)
16	Section 263A deductions / A&G costs capitalized		(25,382)	(30,670)	(6,643)	(12,804)	(75,498)
17	Capitalized benefits		(5,999)	(5,488)	(1,736)	(5,515)	(18,738)
18	Other (AFUDC debt, CIAC, Capitalized interest)		4,832	4,964	2,083	12,347	24,226
19	State taxable income	L7 + SUM L11 to L18	$ 21,224	$ 32,044	$ (961)	$ 4,217	$ 56,524
20	State income tax rate		8.49%	8.49%	8.49%	8.49%	8.49%
21	State income tax expense at present rates	L19 * L20	$ 1,802	$ 2,721	$ (82)	$ 358	$ 4,799
	Current federal income tax at present rates						
22	State taxable income	L19	$ 21,224	$ 32,044	$ (961)	$ 4,217	$ 56,524
23	Plus: state accelerated tax depreciation	L10	6,332	5,767	1,868	4,540	18,508
24	Less: state income tax	-L21	(1,802)	(2,721)	82	(358)	(4,799)
25	Federal taxable income	SUM L22 to L24	$ 25,755	$ 35,091	$ 989	$ 8,399	$ 70,233
26	Federal income tax rate		21%	21%	21%	21%	21%
27	Federal income tax expense at pro forma present rates	L25 * L26	$ 5,409	$ 7,369	$ 208	$ 1,764	$ 14,749

FirstEnergy Pennsylvania Electric Company
FTY ending December 31, 2024
($ in Thousands)
Adjustment IS-12 - Supporting Schedule 1 - State and Federal Income Taxes at Proposed Rates

To calculate the federal and state income taxes on the pro forma adjusted revenue and expense at proposed rates as shown in column 8 of FE PA and its Rate Districts' income statements.

Line	Description	Reference	Rate District				Total FE PA
			Met-Ed	Penelec	Penn Power	West Penn	
		(1)	(2)	(3)	(4)	(5)	(6)
	Pro forma adjusted net income before income taxes at proposed rates						
1	Revenue	p. 25-29, L4, col. 8	$ 630,001	$ 620,584	$ 181,005	$ 596,474	$ 2,028,065
2	Operating expenses	p. 25-29, L14, col. 8	416,866	396,641	120,695	392,379	1,326,582
3	Operating income before income tax	L1- L2	$ 213,136	$ 223,943	$ 60,310	$ 204,095	$ 701,484
	Interest expense						
4	Rate base	p. 4-5	$ 2,059,618	$ 2,154,198	$ 588,703	$ 1,971,910	$ 6,774,430
5	Weighted cost of debt	p.3, L1, col. 5	2.11%	2.11%	2.11%	2.11%	2.11%
6	Interest expense	L4 * L5	$ 43,458	$ 45,454	$ 12,422	$ 41,607	$ 142,940
7	Net income before income taxes	L3 - L6	$ 169,678	$ 178,489	$ 47,888	$ 162,488	$ 558,543
	Current state income tax at proposed rates						
8	Pro forma book depreciation	Adj. IS-9, L4	$ 94,276	$ 103,023	$ 26,808	$ 99,295	$ 323,403
9	Federal accelerated tax depreciation		41,133	50,908	12,369	68,882	173,291
10	State accelerated tax depreciation		6,332	5,767	1,868	4,540	18,508
11	State tax depreciation (over) / under book	L8 - SUM L9 to L10	$ 46,811	$ 46,348	$ 12,571	$ 25,873	$ 131,603
12	Pro forma net salvage amortization	Adj. IS-9, L13 + L16	14,078	14,376	5,216	17,422	$ 51,091
13	Tax cost of removal / salvage		(13,658)	(16,702)	(4,975)	(18,904)	(54,238)
14	Tax basis repairs		(44,834)	(37,879)	(12,906)	(23,756)	(119,375)
15	Casualty losses		(10,300)	(7,800)	(2,700)	(14,000)	(34,800)
16	Section 263A deductions / A&G costs capitalized		(25,382)	(30,670)	(6,643)	(12,804)	(75,498)
17	Capitalized benefits		(5,999)	(5,488)	(1,736)	(5,515)	(18,738)
18	Other (AFUDC debt, CIAC, Capitalized interest)		4,832	4,964	2,083	12,347	24,226
19	State taxable income	L7 + SUM L11 to L18	$ 135,225	$ 145,638	$ 38,800	$ 143,151	$ 462,814
20	State income tax rate		8.49%	8.49%	8.49%	8.49%	8.49%
21	State income tax expense	L19 * L20	$ 11,481	$ 12,365	$ 3,294	$ 12,154	$ 39,293
	Current federal income tax at proposed rates						
22	State taxable income	L19	$ 135,225	$ 145,638	$ 38,800	$ 143,151	$ 462,814
23	Plus: state accelerated tax depreciation	L10	6,332	5,767	1,868	4,540	18,508
24	Less: state income tax	-L21	(11,481)	(12,365)	(3,294)	(12,154)	(39,293)
25	Federal taxable income	SUM L22 to L24	$ 130,077	$ 139,041	$ 37,374	$ 135,537	$ 442,029
26	Federal income tax rate		21%	21%	21%	21%	21%
27	Federal income tax expense at proposed rates	L25 * L26	$ 27,316	$ 29,199	$ 7,849	$ 28,463	$ 92,826

FirstEnergy Pennsylvania Electric Company
FTY ending December 31, 2024
($ in Thousands)
Adjustment IS-13 - Provision for Deferred Income Taxes

To adjust the provision for deferred income taxes to (1) reflect property-related federal deferred income taxes; and (2) eliminate an allocated portion related to Penelec Rate District's New York jurisdiction.

Line	Description	Reference	Rate District				Total
			Met-Ed	Penelec	Penn Power	West Penn	FE PA
		(1)	(2)	(3)	(4)	(5)	(6)
1	Federal deferred income tax expense per budget	p. 25-29, L18, col. 4	$ (4,717)	$ (5,649)	$ (931)	$ (1,777)	$ (13,075)
	Federal deferred income tax adjustment						
2	Property-related federal deferred income tax	II-D-24	5,656	5,987	952	1,979	14,575
3	Adjustment before non-jurisdictional allocation	L2 - L1	10,373	11,637	1,884	3,757	27,650
4	Distribution deferred taxes	L1 + L3	$ 5,656	$ 5,987	$ 952	$ 1,979	$ 14,575
	Non-jurisdictional allocation						
5	Less: New York jurisdictional	-L4 * 0.61%	-	(37)	-	-	(37)
6	Adjustment to federal deferred taxes	L3 + L5	10,373	11,600	1,884	3,757	27,614
7	Adjusted federal deferred income tax expense per budget	L1 + L6	$ 5,656	$ 5,951	$ 952	$ 1,979	$ 14,539

FirstEnergy Pennsylvania Electric Company
FTY ending December 31, 2024
($ in Thousands)
Gross Revenue Conversion Factor

To calculate the gross revenue conversion factor used to determine the amount of revenue required to recover taxes related to revenue once the amount of the net operating income increase is determined.

Line	Description	Reference	Rate District			
			Met-Ed	Penelec	Penn Power	West Penn
		(1)	(2)	(3)	(4)	(5)
	Gross revenue conversion factor					
1	Gross Revenue Factor		1.000000	1.000000	1.000000	1.000000
2	Late payment charges	Adj. IS-6, SS 2, L5	4,200	4,667	1,320	4,736
3	Total customer and shopping revenue	Adj. IS-6, SS 1, L5	1,640,167	1,550,278	490,064	1,776,242
4	Late payment charge revenue	L2 / L3	0.002561	0.003011	0.002694	0.002666
5	Gross receipts tax	L1 * -5.9%	(0.059000)	(0.059000)	(0.059000)	(0.059000)
6	Uncollectible expenses	Adj. IS-6, SS 1, L7	(0.011704)	(0.012689)	(0.010202)	(0.009603)
7	2023 / 2024 PUC / OCA & SBA Assessment as a percent of revenue		(0.002397)	(0.002397)	(0.002397)	(0.002397)
8	Net revenues	L1 + SUM L4 to L7	0.929460	0.928924	0.931095	0.931666
9	State income taxes	L8 * -8.49%	(0.078911)	(0.078866)	(0.079050)	(0.079098)
10	Factor after state income taxes	L8 + L9	0.850549	0.850059	0.852045	0.852567
11	Federal income taxes	L10 * -21%	(0.178615)	(0.178512)	(0.178929)	(0.179039)
12	Net operating income factor	L9 + L11	0.671934	0.671546	0.673115	0.673528
13	Gross revenue conversion factor	1 / L12	1.488242	1.489101	1.485629	1.484719
14	Combined income tax factor for gross revenue	-L11 - 8.49%	26.352%	26.341%	26.383%	26.394%
	Income tax factor					
15	Gross Revenue Factor		1.000000	1.000000	1.000000	1.000000
16	State income taxes	L15 * -8.49%	(0.084900)	(0.084900)	(0.084900)	(0.084900)
17	Factor after state income taxes	L15 + L16	0.915100	0.915100	0.915100	0.915100
18	Federal income taxes	L17 * -21%	(0.192171)	(0.192171)	(0.192171)	(0.192171)
19	Net operating income factor	L16 + L18	0.722929	0.722929	0.722929	0.722929
20	Gross revenue conversion factor	1 / L19	1.383262	1.383262	1.383262	1.383262
21	Combined income tax factor on taxable income	-L18 - 8.49%	27.707%	27.707%	27.707%	27.707%

FirstEnergy Pennsylvania Electric Company
HTY ended December 31, 2023
($ in Thousands)
Overall Summary

Line	Description	Reference	Present Rates	Revenue Increase	Proposed Rates
		(1)	(2)	(3)	(4)
	Total FE PA				
1	Retail Sales	p.25, L1, col. 6	$ 1,418,594	$ 419,232	$ 1,837,826
2	Other Operating Revenues	p.25, L3, col. 6	71,312	1,411	72,722
3	Total Operating Revenues	L1 + L2	$ 1,489,906	$ 420,643	$ 1,910,548
4	Total Operating Expenses	p.25, L14, col. 6	1,232,484	30,882	1,263,366
5	Operating Income Before Tax	L3 - L4	$ 257,422	$ 389,760	$ 647,182
6	Total Income Taxes	p.25, L21, col. 6	14,981	109,531	124,512
7	Net Operating Income	L5 - L6	$ 242,441	$ 280,229	$ 522,671
8	Rate Base	p.4, L11, col. 4	$ 6,381,816		$ 6,381,816
9	Overall Rate of Return	L7 / L8	3.80%		8.19%
10	Rate of Return Requested	p.3, L3, col. 5			8.19%
11	Return on Equity		3.14%		11.30%
	FE PA - Met-Ed Rate District				
12	Retail Sales	p.26, L1, col. 6	$ 443,386	$ 130,371	$ 573,756
13	Other Operating Revenues	p.26, L3, col. 6	25,765	446	26,211
14	Total Operating Revenues	L12 + L13	$ 469,150	$ 130,817	$ 599,967
15	Total Operating Expenses	p.26, L14, col. 6	393,510	9,702	403,212
16	Operating Income Before Tax	L14 - L15	$ 75,640	$ 121,115	$ 196,755
17	Total Income Taxes	p.26, L21, col. 6	4,826	34,036	38,862
18	Net Operating Income	L16 - L17	$ 70,814	$ 87,079	$ 157,893
19	Rate Base	p.4, L22, col. 4	$ 1,927,879		$ 1,927,879
20	Overall Rate of Return	L18 / L19	3.67%		8.19%
21	Rate of Return Requested	p.3, L3, col. 5			8.19%
22	Return on Equity		2.90%		11.30%
	FE PA - Penelec Rate District				
23	Retail Sales	p.27, L1, col. 6	$ 450,146	$ 117,957	$ 568,104
24	Other Operating Revenues	p.27, L3, col. 6	21,889	426	22,316
25	Total Operating Revenues	L23 + L24	$ 472,035	$ 118,384	$ 590,419
26	Total Operating Expenses	p.27, L14, col. 6	372,307	8,859	381,166
27	Operating Income Before Tax	L25 - L26	$ 99,729	$ 109,525	$ 209,253
28	Total Income Taxes	p.27, L21, col. 6	11,380	30,779	42,158
29	Net Operating Income	L27 - L28	$ 88,349	$ 78,746	$ 167,095
30	Rate Base	p.4, L33, col. 4	$ 2,040,233		$ 2,040,233
31	Overall Rate of Return	L29 / L30	4.33%		8.19%
32	Rate of Return Requested	p.3, L3, col. 5			8.19%
33	Return on Equity		4.13%		11.30%

FirstEnergy Pennsylvania Electric Company
HTY ended December 31, 2023
($ in Thousands)
Overall Summary

Line	Description	Reference	Present Rates	Revenue Increase	Proposed Rates
		(1)	(2)	(3)	(4)
	FE PA - Penn Power Rate District				
34	Retail Sales	p.28, L1, col. 6	$ 119,918	$ 36,123	$ 156,041
35	Other Operating Revenues	p.28, L3, col. 6	6,251	108	6,359
36	Total Operating Revenues	L34 + L35	$ 126,168	$ 36,231	$ 162,400
37	Total Operating Expenses	p.28, L14, col. 6	102,377	2,623	105,001
38	Operating Income Before Tax	L36 - L37	$ 23,791	$ 33,608	$ 57,399
39	Total Income Taxes	p.28, L21, col. 6	1,859	9,445	11,304
40	Net Operating Income	L38 - L39	$ 21,932	$ 24,163	$ 46,095
41	Rate Base	p.5, L44, col. 4	$ 562,823		$ 562,823
42	Overall Rate of Return	L40 / L41	3.90%		8.19%
43	Rate of Return Requested	p.3, L3, col. 5			8.19%
44	Return on Equity		3.32%		11.30%
	FE PA - West Penn Rate District				
45	Retail Sales	p.29, L1, col. 6	$ 405,145	$ 134,781	$ 539,926
46	Other Operating Revenues	p.29, L3, col. 6	17,407	430	17,837
47	Total Operating Revenues	L45 + L46	$ 422,552	$ 135,211	$ 557,763
48	Total Operating Expenses	p.29, L14, col. 6	364,289	9,698	373,987
49	Operating Income Before Tax	L47 - L48	$ 58,262	$ 125,513	$ 183,775
50	Total Income Taxes	p.29, L21, col. 6	(3,084)	35,272	32,188
51	Net Operating Income	L49 - L50	$ 61,346	$ 90,241	$ 151,587
52	Rate Base	p.5, L55, col. 4	$ 1,850,882		$ 1,850,882
53	Overall Rate of Return	L51 / L52	3.31%		8.19%
54	Rate of Return Requested	p.3, L3, col. 5			8.19%
55	Return on Equity		2.24%		11.30%

FirstEnergy Pennsylvania Electric Company
HTY ended December 31, 2023
($ in Thousands)
FE PA Rate of Return

The components of FE PA's rate of return, as shown on FE PA Exhibit BW-3, are supported by FE PA witnesses Wang and D'Ascendis.

Line	Description	Reference	Capitalization	Capitalization Ratios	Cost	Return
		(1)	(2)	(3)	(4)	(5)
1	Long-Term Debt		$ 3,735,139	46.19%	4.56%	2.11%
2	Common Equity		4,352,022	53.81%	11.30%	6.08%
3	Total	L1 + L2	$ 8,087,161	100.00%		8.19%

FirstEnergy Pennsylvania Electric Company
HTY ended December 31, 2023
($ in Thousands)
Rate Base at Original Cost

Line	Description	Reference	Per Books	Adjustment	Pro forma Adjusted
		(1)	(2)	(3)	(4)
	Total FE PA				
1	Plant in service	Adj. RB-1	$ 11,237,128	$ 5,455	$ 11,242,583
2	Accumulated depreciation	Adj. RB-2	3,528,607	2,297	3,530,904
3	Net plant in service	L1 - L2	$ 7,708,521	$ 3,158	$ 7,711,679
4	Material and supplies	Adj. RB-3	$ -	$ 72,094	$ 72,094
5	Cash working capital	Adj. RB-4	-	201,495	201,495
6	Unamortized deferral and Verizon complaint balances	Adj. RB-5	-	330,853	330,853
7	Customer deposits	Adj. RB-6	(105,185)	3	(105,182)
8	Customer advances	Adj. RB-7	(557)	-	(557)
9	Accumulated deferred income taxes	Adj. RB-8	(1,882,999)	65,313	(1,817,686)
10	Capitalized pension and OPEB	Adj. RB-9	-	(10,881)	(10,881)
11	Total rate base	SUM L3 to L10	$ 5,719,780	$ 662,035	$ 6,381,816
	FE PA - Met-Ed Rate District				
12	Plant in service	Adj. RB-1	$ 3,310,884	$ 4,519	$ 3,315,403
13	Accumulated depreciation	Adj. RB-2	1,017,352	(43)	1,017,309
14	Net plant in service	L12 - L13	$ 2,293,532	$ 4,562	$ 2,298,094
15	Material and supplies	Adj. RB-3	$ -	$ 21,710	$ 21,710
16	Cash working capital	Adj. RB-4	-	65,234	65,234
17	Unamortized deferral and Verizon complaint balances	Adj. RB-5	-	139,758	139,758
18	Customer deposits	Adj. RB-6	(35,853)	-	(35,853)
19	Customer advances	Adj. RB-7	-	-	-
20	Accumulated deferred income taxes	Adj. RB-8	(569,957)	17,164	(552,793)
21	Capitalized pension and OPEB	Adj. RB-9	-	(8,271)	(8,271)
22	Total rate base	SUM L14 to L21	$ 1,687,722	$ 240,157	$ 1,927,879
	FE PA - Penelec Rate District				
23	Plant in service	Adj. RB-1	$ 3,659,156	$ (20,869)	$ 3,638,288
24	Accumulated depreciation	Adj. RB-2	1,133,969	(7,258)	1,126,711
25	Net plant in service	L23 - L24	$ 2,525,187	$ (13,611)	$ 2,511,577
26	Material and supplies	Adj. RB-3	$ -	$ 23,657	$ 23,657
27	Cash working capital	Adj. RB-4	-	64,441	64,441
28	Unamortized deferral and Verizon complaint balances	Adj. RB-5	-	73,674	73,674
29	Customer deposits	Adj. RB-6	(30,334)	3	(30,331)
30	Customer advances	Adj. RB-7	-	-	-
31	Accumulated deferred income taxes	Adj. RB-8	(638,680)	29,229	(609,451)
32	Capitalized pension and OPEB	Adj. RB-9	-	6,666	6,666
33	Total rate base	SUM L25 to L32	$ 1,856,173	$ 184,060	$ 2,040,233

FirstEnergy Pennsylvania Electric Company
HTY ended December 31, 2023
($ in Thousands)
Rate Base at Original Cost

Line	Description	Reference	Per Books	Adjustment	Pro forma Adjusted
		(1)	(2)	(3)	(4)
	FE PA - Penn Power Rate District				
34	Plant in service	Adj. RB-1	$ 931,711	$ 478	$ 932,189
35	Accumulated depreciation	Adj. RB-2	259,126	(25)	259,101
36	Net plant in service	L34 - L35	$ 672,585	$ 503	$ 673,089
37	Material and supplies	Adj. RB-3	$ -	$ 5,864	$ 5,864
38	Cash working capital	Adj. RB-4	-	14,835	14,835
39	Unamortized deferral and Verizon complaint balances	Adj. RB-5	-	44,243	44,243
40	Customer deposits	Adj. RB-6	(7,833)	-	(7,833)
41	Customer advances	Adj. RB-7	-	-	-
42	Accumulated deferred income taxes	Adj. RB-8	(165,506)	2,874	(162,633)
43	Capitalized pension and OPEB	Adj. RB-9	-	(4,742)	(4,742)
44	Total rate base	SUM L36 to L43	$ 499,246	$ 63,577	$ 562,823
	FE PA - West Penn Rate District				
45	Plant in service	Adj. RB-1	$ 3,335,376	$ 21,326	$ 3,356,703
46	Accumulated depreciation	Adj. RB-2	1,118,160	9,623	1,127,783
47	Net plant in service	L45 - L46	$ 2,217,216	$ 11,703	$ 2,228,920
48	Material and supplies	Adj. RB-3	$ -	$ 20,863	$ 20,863
49	Cash working capital	Adj. RB-4	-	56,986	56,986
50	Unamortized deferral and Verizon complaint balances	Adj. RB-5	-	73,178	73,178
51	Customer deposits	Adj. RB-6	(31,164)	-	(31,164)
52	Customer advances	Adj. RB-7	(557)	-	(557)
53	Accumulated deferred income taxes	Adj. RB-8	(508,855)	16,046	(492,809)
54	Capitalized pension and OPEB	Adj. RB-9	-	(4,534)	(4,534)
55	Total rate base	SUM L47 to L54	$ 1,676,640	$ 174,242	$ 1,850,882

FirstEnergy Pennsylvania Electric Company
HTY ended December 31, 2023
($ in Thousands)
Adjustment RB-1 - Plant in Service

To adjust plant in service to (1) eliminate asset retirement costs in accordance with 18 CFR Chapter 1 § 35.18 Asset retirement obligations; (2) eliminate an allocated portion of plant that supports Penelec Rate District's New York jurisdiction; (3) include plant associated with West Penn Rate District's acquisition of the electric distribution system of LIDA; and (4) include plant associated with the two-year cycle of inspection and maintenance of overhead lines and transformers supported by FE PA witness Smith. FE PA witness Lyons is responsible for the allocation factor used in part (2) of the adjustment.

			Rate District				Total
Line	Description	Reference	Met-Ed	Penelec	Penn Power	West Penn	FE PA
		(1)	(2)	(3)	(4)	(5)	(6)
1	Plant in service per books		$ 3,310,884	$ 3,659,156	$ 931,711	$ 3,335,376	$ 11,237,128
2	Eliminate asset retirement costs	Adj. RB-1, SS 1, col. 2	(155)	(489)	(37)	(750)	(1,431)
3	Eliminate plant supporting Penelec Rate District's New York jurisdiction	Adj. RB-1, SS 1, col. 3	-	(22,318)	-	-	(22,318)
4	Include plant associated with West Penn Rate District's acquisition of LIDA	Adj. RB-1, SS 1, col. 4	-	-	-	17,196	17,196
5	Include plant associated with two-year inspection and maintenance cycle	Adj. RB-1, SS 1, col. 5	4,674	1,938	515	4,880	12,008
6	Total adjustment to plant in service	SUM L2 to L5	$ 4,519	$ (20,869)	$ 478	$ 21,326	$ 5,455
7	Adjusted plant in service per books	L1 + L6	$ 3,315,403	$ 3,638,288	$ 932,189	$ 3,356,703	$ 11,242,583

FirstEnergy Pennsylvania Electric Company
HTY ending December 31, 2023
($ in Thousands)
Adjustment RB-1 - Supporting Schedule 1 - Total FE PA Plant in Service

To adjust plant in service to (1) eliminate asset retirement costs in accordance with 18 CFR Chapter 1 § 35.18 Asset retirement obligations; (2) eliminate an allocated portion of plant that supports Penelec Rate District's New York jurisdiction; (3) include plant associated with West Penn Rate District's acquisition of the electric distribution system of LIDA; and (4) include plant associated with the two-year cycle of inspection and maintenance of overhead lines and transformers supported by FE PA witness Smith. FE PA witness Lyons is responsible for the allocation factor used in part (2) of the adjustment.

Line	Acct No.	Description	Per Books Plant in Service	Asset Retirement Costs	New York	LIDA	I&M Cycle	Total Adjustment	Plant in Service, as adjusted
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
		NON-DEPRECIABLE PLANT							
1	301	Organization	$ 339	$ -	$ (0)	$ -	$ -	$ (0)	$ 338
2	302	Franchises and consents	526	-	(2)	-	-	(2)	524
3	350.1	Transmission land	11,075	-	(18)	-	-	(18)	11,057
4	360.1	Distribution land	13,679	-	(10)	-	-	(10)	13,669
5	389.1	General land	6,319	-	(7)	-	-	(7)	6,312
6		Subtotal - Non-depreciable plant	$ 31,937	$ -	$ (37)	$ -	$ -	$ (37)	$ 31,901
		INTANGIBLE PLANT							
7	303	Miscellaneous intangible plant	$ 345,628	$ -	$ (627)	$ -	$ -	$ (627)	$ 345,001
8		Subtotal - Intangible plant	$ 345,628	$ -	$ (627)	$ -	$ -	$ (627)	$ 345,001
		TRANSMISSION PLANT							
9	350.2	Land rights	$ 79,547	$ -	$ (78)	$ -	$ -	$ (78)	$ 79,469
10	352	Structures and improvements	-	-	-	-	-	-	-
11	353	Station equipment	-	-	-	-	-	-	-
12	354	Towers and fixtures	-	-	-	-	-	-	-
13	355	Poles and fixtures	-	-	-	-	-	-	-
14	356	Overhead conductors and devices	-	-	-	-	-	-	-
15	357	Underground conduit	-	-	-	-	-	-	-
16	358	Underground conductors and devices	-	-	-	-	-	-	-
17	359	Roads and trails	-	-	-	-	-	-	-
18	359.1	Asset retirement costs for transmission plant	-	-	-	-	-	-	-
19		Subtotal - Transmission plant	$ 79,547	$ -	$ (78)	$ -	$ -	$ (78)	$ 79,469
		DISTRIBUTION PLANT							
20	360.2	Land rights	$ 61,232	$ -	$ (95)	$ -	$ -	$ (95)	$ 61,137
21	361	Structures and improvements	65,951	-	(114)	140	-	26	65,976
22	362	Station equipment	1,228,489	-	(2,299)	2,400	-	101	1,228,590
23	363	Energy storage equipment	-	-	-	-	-	-	-
24	364	Poles, towers and fixtures	1,885,587	-	(4,185)	2,858	6,358	5,030	1,890,618
25	365	Overhead conductors and devices	3,208,015	-	(7,247)	5,283	4,747	2,783	3,210,798
26	366	Underground conduit	114,181	-	(280)	142	-	(138)	114,043
27	367	Underground conductors and devices	881,543	-	(1,407)	1,381	-	(26)	881,517
28	368	Line transformers	1,544,760	-	(2,733)	2,744	903	914	1,545,674
29	369	Services	522,517	-	(840)	798	-	(42)	522,475
30	370	Meters	527,205	-	(858)	1,129	-	271	527,476
31	371	Installations on customers' premises	47,620	-	(175)	58	-	(117)	47,503
32	372	Leased property on customers' premises	493	-	(1)	2	-	1	493
33	373	Street lighting and signal systems	115,903	-	(262)	263	-	2	115,905
34	374	Asset retirement costs for distribution plant	238	(238)	-	-	-	(238)	-
35		Subtotal - Distribution plant	$10,203,733	$ (238)	$ (20,495)	$ 17,196	$ 12,008	$ 8,471	$10,212,204
		GENERAL PLANT							
36	389.2	Land rights	$ 333	$ -	$ (0)	$ -	$ -	$ (0)	$ 332
37	390	Structures and improvements	313,700	-	(529)	-	-	(529)	313,171
38	391	Office furniture and equipment	39,672	-	(73)	-	-	(73)	39,599
39	392	Transportation equipment	27,392	-	(57)	-	-	(57)	27,335
40	393	Stores equipment	1,222	-	(4)	-	-	(4)	1,219
41	394	Tools, shop and garage equipment	53,689	-	(113)	-	-	(113)	53,576
42	395	Laboratory equipment	729	-	(1)	-	-	(1)	728
43	396	Power operated equipment	8,065	-	(31)	-	-	(31)	8,033
44	397	Communication equipment	129,857	-	(272)	-	-	(272)	129,584
45	398	Miscellaneous equipment	432	-	(0)	-	-	(0)	431
46	399	Other tangible property	-	-	-	-	-	-	-
47	399.1	Asset retirement costs for general plant	1,193	(1,193)	-	-	-	(1,193)	-
48		Subtotal - General plant	$ 576,283	$ (1,193)	$ (1,081)	$ -	$ -	$ (2,275)	$ 574,008
49		Total - Electric plant in service	$11,237,128	$ (1,431)	$ (22,318)	$ 17,196	$ 12,008	$ 5,455	$11,242,583

FirstEnergy Pennsylvania Electric Company
HTY ending December 31, 2023
($ in Thousands)
Adjustment RB-1 - Supporting Schedule 1A - FE PA Met-Ed Rate District Plant in Service

To adjust plant in service to (1) eliminate asset retirement costs in accordance with 18 CFR Chapter 1 § 35.18 Asset retirement obligations; (2) eliminate an allocated portion of plant that supports Penelec Rate District's New York jurisdiction; (3) include plant associated with West Penn Rate District's acquisition of the electric distribution system of LIDA; and (4) include plant associated with the two-year cycle of inspection and maintenance of overhead lines and transformers supported by FE PA witness Smith. FE PA witness Lyons is responsible for the allocation factor used in part (2) of the adjustment.

Line	Acct No.	Description	Per Books Plant in Service	Asset Retirement Costs	New York	LIDA	I&M Cycle	Total Adjustment	Plant in Service, as adjusted
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
		NON-DEPRECIABLE PLANT							
1	301	Organization	$ 124	$ -	$ -	$ -	$ -	$ -	$ 124
2	302	Franchises and consents	151	-	-	-	-	-	151
3	350.1	Transmission land	3,554	-	-	-	-	-	3,554
4	360.1	Distribution land	4,014	-	-	-	-	-	4,014
5	389.1	General land	2,937	-	-	-	-	-	2,937
6		Subtotal - Non-depreciable plant	$ 10,780	$ -	$ -	$ -	$ -	$ -	$ 10,780
		INTANGIBLE PLANT							
7	303	Miscellaneous intangible plant	$ 96,602	$ -	$ -	$ -	$ -	$ -	$ 96,602
8		Subtotal - Intangible plant	$ 96,602	$ -	$ -	$ -	$ -	$ -	$ 96,602
		TRANSMISSION PLANT							
9	350.2	Land rights	$ 26,938	$ -	$ -	$ -	$ -	$ -	$ 26,938
10	352	Structures and improvements	-	-	-	-	-	-	-
11	353	Station equipment	-	-	-	-	-	-	-
12	354	Towers and fixtures	-	-	-	-	-	-	-
13	355	Poles and fixtures	-	-	-	-	-	-	-
14	356	Overhead conductors and devices	-	-	-	-	-	-	-
15	357	Underground conduit	-	-	-	-	-	-	-
16	358	Underground conductors and devices	-	-	-	-	-	-	-
17	359	Roads and trails	-	-	-	-	-	-	-
18	359.1	Asset retirement costs for transmission plant	-	-	-	-	-	-	-
19		Subtotal - Transmission plant	$ 26,938	$ -	$ -	$ -	$ -	$ -	$ 26,938
		DISTRIBUTION PLANT							
20	360.2	Land rights	$ 28,933	$ -	$ -	$ -	$ -	$ -	$ 28,933
21	361	Structures and improvements	18,103	-	-	-	-	-	18,103
22	362	Station equipment	321,277	-	-	-	-	-	321,277
23	363	Energy storage equipment	-	-	-	-	-	-	-
24	364	Poles, towers and fixtures	553,691	-	-	-	2,123	2,123	555,814
25	365	Overhead conductors and devices	846,983	-	-	-	2,331	2,331	849,314
26	366	Underground conduit	35,459	-	-	-	-	-	35,459
27	367	Underground conductors and devices	319,844	-	-	-	-	-	319,844
28	368	Line transformers	491,326	-	-	-	221	221	491,546
29	369	Services	199,370	-	-	-	-	-	199,370
30	370	Meters	141,705	-	-	-	-	-	141,705
31	371	Installations on customers' premises	4,862	-	-	-	-	-	4,862
32	372	Leased property on customers' premises	-	-	-	-	-	-	-
33	373	Street lighting and signal systems	19,117	-	-	-	-	-	19,117
34	374	Asset retirement costs for distribution plant	49	(49)	-	-	-	(49)	-
35		Subtotal - Distribution plant	$ 2,980,719	$ (49)	$ -	$ -	$ 4,674	$ 4,625	$ 2,985,344
		GENERAL PLANT							
36	389.2	Land rights	$ 18	$ -	$ -	$ -	$ -	$ -	$ 18
37	390	Structures and improvements	132,739	-	-	-	-	-	132,739
38	391	Office furniture and equipment	10,051	-	-	-	-	-	10,051
39	392	Transportation equipment	5,662	-	-	-	-	-	5,662
40	393	Stores equipment	300	-	-	-	-	-	300
41	394	Tools, shop and garage equipment	12,659	-	-	-	-	-	12,659
42	395	Laboratory equipment	86	-	-	-	-	-	86
43	396	Power operated equipment	1,249	-	-	-	-	-	1,249
44	397	Communication equipment	32,900	-	-	-	-	-	32,900
45	398	Miscellaneous equipment	76	-	-	-	-	-	76
46	399	Other tangible property	-	-	-	-	-	-	-
47	399.1	Asset retirement costs for general plant	106	(106)	-	-	-	(106)	-
48		Subtotal - General plant	$ 195,845	$ (106)	$ -	$ -	$ -	$ (106)	$ 195,739
49		Total - Electric plant in service	$ 3,310,884	$ (155)	$ -	$ -	$ 4,674	$ 4,519	$ 3,315,403

FirstEnergy Pennsylvania Electric Company
HTY ending December 31, 2023
($ in Thousands)
Adjustment RB-1 - Supporting Schedule 1B - FE PA Penelec Rate District Plant in Service

To adjust plant in service to (1) eliminate asset retirement costs in accordance with 18 CFR Chapter 1 § 35.18 Asset retirement obligations; (2) eliminate an allocated portion of plant that supports Penelec Rate District's New York jurisdiction; (3) include plant associated with West Penn Rate District's acquisition of the electric distribution system of LIDA; and (4) include plant associated with the two-year cycle of inspection and maintenance of overhead lines and transformers supported by FE PA witness Smith. FE PA witness Lyons is responsible for the allocation factor used in part (2) of the adjustment.

Line	Acct No.	Description	Per Books Plant in Service	Asset Retirement Costs	New York	LIDA	I&M Cycle	Total Adjustment	Plant in Service, as adjusted
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
		NON-DEPRECIABLE PLANT							
1	301	Organization	$ 35	$ -	$ (0)	$ -	$ -	$ (0)	$ 34
2	302	Franchises and consents	307	-	(2)	-	-	(2)	305
3	350.1	Transmission land	2,909	-	(18)	-	-	(18)	2,891
4	360.1	Distribution land	1,681	-	(10)	-	-	(10)	1,671
5	389.1	General land	1,093	-	(7)	-	-	(7)	1,086
6		Subtotal - Non-depreciable plant	$ 6,024	$ -	$ (37)	$ -	$ -	$ (37)	$ 5,987
		INTANGIBLE PLANT							
7	303	Miscellaneous intangible plant	$ 102,769	$ -	$ (627)	$ -	$ -	$ (627)	$ 102,142
8		Subtotal - Intangible plant	$ 102,769	$ -	$ (627)	$ -	$ -	$ (627)	$ 102,142
		TRANSMISSION PLANT							
9	350.2	Land rights	$ 12,718	$ -	$ (78)	$ -	$ -	$ (78)	$ 12,640
10	352	Structures and improvements	-	-	-	-	-	-	-
11	353	Station equipment	-	-	-	-	-	-	-
12	354	Towers and fixtures	-	-	-	-	-	-	-
13	355	Poles and fixtures	-	-	-	-	-	-	-
14	356	Overhead conductors and devices	-	-	-	-	-	-	-
15	357	Underground conduit	-	-	-	-	-	-	-
16	358	Underground conductors and devices	-	-	-	-	-	-	-
17	359	Roads and trails	-	-	-	-	-	-	-
18	359.1	Asset retirement costs for transmission plant	-	-	-	-	-	-	-
19		Subtotal - Transmission plant	$ 12,718	$ -	$ (78)	$ -	$ -	$ (78)	$ 12,640
		DISTRIBUTION PLANT							
20	360.2	Land rights	$ 15,619	$ -	$ (95)	$ -	$ -	$ (95)	$ 15,524
21	361	Structures and improvements	18,710	-	(114)	-	-	(114)	18,596
22	362	Station equipment	376,873	-	(2,299)	-	-	(2,299)	374,574
23	363	Energy storage equipment	-	-	-	-	-	-	-
24	364	Poles, towers and fixtures	686,033	-	(4,185)	-	1,248	(2,937)	683,096
25	365	Overhead conductors and devices	1,188,011	-	(7,247)	-	538	(6,709)	1,181,302
26	366	Underground conduit	45,921	-	(280)	-	-	(280)	45,640
27	367	Underground conductors and devices	230,581	-	(1,407)	-	-	(1,407)	229,174
28	368	Line transformers	448,019	-	(2,733)	-	152	(2,581)	445,438
29	369	Services	137,736	-	(840)	-	-	(840)	136,896
30	370	Meters	140,631	-	(858)	-	-	(858)	139,774
31	371	Installations on customers' premises	28,678	-	(175)	-	-	(175)	28,503
32	372	Leased property on customers' premises	196	-	(1)	-	-	(1)	195
33	373	Street lighting and signal systems	42,883	-	(262)	-	-	(262)	42,621
34	374	Asset retirement costs for distribution plant	167	(167)	-	-	-	(167)	-
35		Subtotal - Distribution plant	$ 3,360,058	$ (167)	$ (20,495)	$ -	$ 1,938	$ (18,724)	$ 3,341,334
		GENERAL PLANT							
36	389.2	Land rights	$ 21	$ -	$ (0)	$ -	$ -	$ (0)	$ 21
37	390	Structures and improvements	86,641	-	(529)	-	-	(529)	86,113
38	391	Office furniture and equipment	12,047	-	(73)	-	-	(73)	11,973
39	392	Transportation equipment	9,406	-	(57)	-	-	(57)	9,349
40	393	Stores equipment	583	-	(4)	-	-	(4)	580
41	394	Tools, shop and garage equipment	18,534	-	(113)	-	-	(113)	18,421
42	395	Laboratory equipment	170	-	(1)	-	-	(1)	169
43	396	Power operated equipment	5,159	-	(31)	-	-	(31)	5,127
44	397	Communication equipment	44,631	-	(272)	-	-	(272)	44,359
45	398	Miscellaneous equipment	73	-	(0)	-	-	(0)	72
46	399	Other tangible property	-	-	-	-	-	-	-
47	399.1	Asset retirement costs for general plant	322	(322)	-	-	-	(322)	-
48		Subtotal - General plant	$ 177,587	$ (322)	$ (1,081)	$ -	$ -	$ (1,403)	$ 176,184
49		Total - Electric plant in service	$ 3,659,156	$ (489)	$ (22,318)	$ -	$ 1,938	$ (20,869)	$ 3,638,288

FirstEnergy Pennsylvania Electric Company
HTY ending December 31, 2023
($ in Thousands)
Adjustment RB-1 - Supporting Schedule 1C - FE PA Penn Power Rate District Plant in Service

To adjust plant in service to (1) eliminate asset retirement costs in accordance with 18 CFR Chapter 1 § 35.18 Asset retirement obligations; (2) eliminate an allocated portion of plant that supports Penelec Rate District's New York jurisdiction; (3) include plant associated with West Penn Rate District's acquisition of the electric distribution system of LIDA; and (4) include plant associated with the two-year cycle of inspection and maintenance of overhead lines and transformers supported by FE PA witness Smith. FE PA witness Lyons is responsible for the allocation factor used in part (2) of the adjustment.

Line	Acct No.	Description	Per Books Plant in Service	Asset Retirement Costs	New York	LIDA	I&M Cycle	Total Adjustment	Plant in Service, as adjusted
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
		NON-DEPRECIABLE PLANT							
1	301	Organization	$ 23	$ -	$ -	$ -	$ -	$ -	$ 23
2	302	Franchises and consents	69	-	-	-	-	-	69
3	350.1	Transmission land	2,112	-	-	-	-	-	2,112
4	360.1	Distribution land	1,246	-	-	-	-	-	1,246
5	389.1	General land	227	-	-	-	-	-	227
6		Subtotal - Non-depreciable plant	$ 3,676	$ -	$ -	$ -	$ -	$ -	$ 3,676
		INTANGIBLE PLANT							
7	303	Miscellaneous intangible plant	$ 23,780	$ -	$ -	$ -	$ -	$ -	$ 23,780
8		Subtotal - Intangible plant	$ 23,780	$ -	$ -	$ -	$ -	$ -	$ 23,780
		TRANSMISSION PLANT							
9	350.2	Land rights	$ 8,433	$ -	$ -	$ -	$ -	$ -	$ 8,433
10	352	Structures and improvements	-	-	-	-	-	-	-
11	353	Station equipment	-	-	-	-	-	-	-
12	354	Towers and fixtures	-	-	-	-	-	-	-
13	355	Poles and fixtures	-	-	-	-	-	-	-
14	356	Overhead conductors and devices	-	-	-	-	-	-	-
15	357	Underground conduit	-	-	-	-	-	-	-
16	358	Underground conductors and devices	-	-	-	-	-	-	-
17	359	Roads and trails	-	-	-	-	-	-	-
18	359.1	Asset retirement costs for transmission plant	-	-	-	-	-	-	-
19		Subtotal - Transmission plant	$ 8,433	$ -	$ -	$ -	$ -	$ -	$ 8,433
		DISTRIBUTION PLANT							
20	360.2	Land rights	$ 5,803	$ -	$ -	$ -	$ -	$ -	$ 5,803
21	361	Structures and improvements	4,902	-	-	-	-	-	4,902
22	362	Station equipment	114,098	-	-	-	-	-	114,098
23	363	Energy storage equipment	-	-	-	-	-	-	-
24	364	Poles, towers and fixtures	150,174	-	-	-	160	160	150,334
25	365	Overhead conductors and devices	256,601	-	-	-	255	255	256,856
26	366	Underground conduit	8,148	-	-	-	-	-	8,148
27	367	Underground conductors and devices	91,640	-	-	-	-	-	91,640
28	368	Line transformers	129,414	-	-	-	100	100	129,514
29	369	Services	46,966	-	-	-	-	-	46,966
30	370	Meters	49,038	-	-	-	-	-	49,038
31	371	Installations on customers' premises	4,092	-	-	-	-	-	4,092
32	372	Leased property on customers' premises	-	-	-	-	-	-	-
33	373	Street lighting and signal systems	8,266	-	-	-	-	-	8,266
34	374	Asset retirement costs for distribution plant	4	(4)	-	-	-	(4)	-
35		Subtotal - Distribution plant	$ 869,147	$ (4)	$ -	$ -	$ 515	$ 511	$ 869,658
		GENERAL PLANT							
36	389.2	Land rights	$ 0	$ -	$ -	$ -	$ -	$ -	$ 0
37	390	Structures and improvements	8,320	-	-	-	-	-	8,320
38	391	Office furniture and equipment	2,842	-	-	-	-	-	2,842
39	392	Transportation equipment	1,434	-	-	-	-	-	1,434
40	393	Stores equipment	27	-	-	-	-	-	27
41	394	Tools, shop and garage equipment	3,127	-	-	-	-	-	3,127
42	395	Laboratory equipment	22	-	-	-	-	-	22
43	396	Power operated equipment	1,392	-	-	-	-	-	1,392
44	397	Communication equipment	9,470	-	-	-	-	-	9,470
45	398	Miscellaneous equipment	8	-	-	-	-	-	8
46	399	Other tangible property	-	-	-	-	-	-	-
47	399.1	Asset retirement costs for general plant	33	(33)	-	-	-	(33)	-
48		Subtotal - General plant	$ 26,674	$ (33)	$ -	$ -	$ -	$ (33)	$ 26,641
49		Total - Electric plant in service	$ 931,711	$ (37)	$ -	$ -	$ 515	$ 478	$ 932,189

FirstEnergy Pennsylvania Electric Company
HTY ending December 31, 2023
($ in Thousands)
Adjustment RB-1 - Supporting Schedule 1D - FE PA West Penn Rate District Plant in Service

To adjust plant in service to (1) eliminate asset retirement costs in accordance with 18 CFR Chapter 1 § 35.18 Asset retirement obligations; (2) eliminate an allocated portion of plant that supports Penelec Rate District's New York jurisdiction; (3) include plant associated with West Penn Rate District's acquisition of the electric distribution system of LIDA; and (4) include plant associated with the two-year cycle of inspection and maintenance of overhead lines and transformers supported by FE PA witness Smith. FE PA witness Lyons is responsible for the allocation factor used in part (2) of the adjustment.

Line	Acct No.	Description	Per Books Plant in Service	Asset Retirement Costs	New York	LIDA	I&M Cycle	Total Adjustment	Plant in Service, as adjusted
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
		NON-DEPRECIABLE PLANT							
1	301	Organization	$ 157	$ -	$ -	$ -	$ -	$ -	$ 157
2	302	Franchises and consents	-	-	-	-	-	-	-
3	350.1	Transmission land	2,500	-	-	-	-	-	2,500
4	360.1	Distribution land	6,738	-	-	-	-	-	6,738
5	389.1	General land	2,063	-	-	-	-	-	2,063
6		Subtotal - Non-depreciable plant	$ 11,457	$ -	$ -	$ -	$ -	$ -	$ 11,457
		INTANGIBLE PLANT							
7	303	Miscellaneous intangible plant	$ 122,476	$ -	$ -	$ -	$ -	$ -	$ 122,476
8		Subtotal - Intangible plant	$ 122,476	$ -	$ -	$ -	$ -	$ -	$ 122,476
		TRANSMISSION PLANT							
9	350.2	Land rights	$ 31,457	$ -	$ -	$ -	$ -	$ -	$ 31,457
10	352	Structures and improvements	-	-	-	-	-	-	-
11	353	Station equipment	-	-	-	-	-	-	-
12	354	Towers and fixtures	-	-	-	-	-	-	-
13	355	Poles and fixtures	-	-	-	-	-	-	-
14	356	Overhead conductors and devices	-	-	-	-	-	-	-
15	357	Underground conduit	-	-	-	-	-	-	-
16	358	Underground conductors and devices	-	-	-	-	-	-	-
17	359	Roads and trails	-	-	-	-	-	-	-
18	359.1	Asset retirement costs for transmission plant	-	-	-	-	-	-	-
19		Subtotal - Transmission plant	$ 31,457	$ -	$ -	$ -	$ -	$ -	$ 31,457
		DISTRIBUTION PLANT							
20	360.2	Land rights	$ 10,877	$ -	$ -	$ -	$ -	$ -	$ 10,877
21	361	Structures and improvements	24,236	-	-	140	-	140	24,376
22	362	Station equipment	416,240	-	-	2,400	-	2,400	418,640
23	363	Energy storage equipment	$ -	-	-	-	-	-	-
24	364	Poles, towers and fixtures	495,690	-	-	2,858	2,826	5,684	501,373
25	365	Overhead conductors and devices	916,420	-	-	5,283	1,624	6,907	923,327
26	366	Underground conduit	24,652	-	-	142	-	142	24,794
27	367	Underground conductors and devices	239,478	-	-	1,381	-	1,381	240,858
28	368	Line transformers	476,001	-	-	2,744	431	3,175	479,176
29	369	Services	138,446	-	-	798	-	798	139,244
30	370	Meters	195,830	-	-	1,129	-	1,129	196,959
31	371	Installations on customers' premises	9,987	-	-	58	-	58	10,045
32	372	Leased property on customers' premises	297	-	-	2	-	2	298
33	373	Street lighting and signal systems	45,638	-	-	263	-	263	45,901
34	374	Asset retirement costs for distribution plant	17	(17)	-	-	-	(17)	-
35		Subtotal - Distribution plant	$ 2,993,809	$ (17)	$ -	$ 17,196	$ 4,880	$ 22,059	$ 3,015,868
		GENERAL PLANT							
36	389.2	Land rights	$ 293	$ -	$ -	$ -	$ -	$ -	$ 293
37	390	Structures and improvements	86,000	-	-	-	-	-	86,000
38	391	Office furniture and equipment	14,733	-	-	-	-	-	14,733
39	392	Transportation equipment	10,890	-	-	-	-	-	10,890
40	393	Stores equipment	312	-	-	-	-	-	312
41	394	Tools, shop and garage equipment	19,369	-	-	-	-	-	19,369
42	395	Laboratory equipment	452	-	-	-	-	-	452
43	396	Power operated equipment	265	-	-	-	-	-	265
44	397	Communication equipment	42,856	-	-	-	-	-	42,856
45	398	Miscellaneous equipment	276	-	-	-	-	-	276
46	399	Other tangible property	-	-	-	-	-	-	-
47	399.1	Asset retirement costs for general plant	733	(733)	-	-	-	(733)	-
48		Subtotal - General plant	$ 176,177	$ (733)	$ -	$ -	$ -	$ (733)	$ 175,445
49		Total - Electric plant in service	$ 3,335,376	$ (750)	$ -	$ 17,196	$ 4,880	$ 21,326	$ 3,356,703

FirstEnergy Pennsylvania Electric Company
HTY ended December 31, 2023
($ in Thousands)
Adjustment RB-2 - Depreciation Reserve

To adjust depreciation reserve to (1) eliminate asset retirement costs in accordance with 18 CFR Chapter 1 § 35.18 Asset retirement obligations; (2) eliminate an allocated portion of plant that supports Penelec Rate District's New York jurisdiction; (3) include plant associated with West Penn Rate District's acquisition of the electric distribution system of LIDA; and (4) include plant associated with the two-year cycle of inspection and maintenance of overhead lines and transformers supported by FE PA witness Smith. FE PA witness Lyons is responsible for the allocation factor used in part (2) of the adjustment.

			Rate District				Total
Line	Description	Reference	Met-Ed	Penelec	Penn Power	West Penn	FE PA
		(1)	(2)	(3)	(4)	(5)	(6)
1	Depreciation reserve per books		$ 1,017,352	$ 1,133,969	$ 259,126	$ 1,118,160	$ 3,528,607
2	Eliminate asset retirement costs	Adj. RB-2, SS 1, col. 2	(95)	(361)	(31)	(388)	(876)
3	Eliminate reserve supporting Penelec Rate District's New York jurisdiction	Adj. RB-2, SS 1, col. 3	-	(6,915)	-	-	(6,915)
4	Include reserve associated with West Penn Rate District's acquisition of LIDA	Adj. RB-2 SS 1, col. 4	-	-	-	9,968	9,968
5	Include reserve associated with two-year inspection and maintenance cycle	Adj. RB-2, SS 1, col. 5	53	18	6	44	120
6	Total adjustment to depreciation reserve	SUM L2 to L5	$ (43)	$ (7,258)	$ (25)	$ 9,623	$ 2,297
7	Adjusted depreciation reserve per books	L1 + L6	$ 1,017,309	$ 1,126,711	$ 259,101	$ 1,127,783	$ 3,530,904

FirstEnergy Pennsylvania Electric Company
HTY ending December 31, 2023
($ in Thousands)
Adjustment RB-2 - Supporting Schedule 1 - Total FE PA Depreciation Reserve

To adjust depreciation reserve to (1) eliminate asset retirement costs in accordance with 18 CFR Chapter 1 § 35.18 Asset retirement obligations; (2) eliminate an allocated portion of plant that supports Penelec Rate District's New York jurisdiction; (3) include plant associated with West Penn Rate District's acquisition of the electric distribution system of LIDA; and (4) include plant associated with the two-year cycle of inspection and maintenance of overhead lines and transformers supported by FE PA witness Smith. FE PA witness Lyons is responsible for the allocation factor used in part (2) of the adjustment.

Line	Acct No.	Description	Per Books Reserve	Asset Retirement Costs	New York	LIDA	I&M Cycle	Total Adjustment	Reserve, as adjusted
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
		NON-DEPRECIABLE PLANT							
1	301	Organization	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	302	Franchises and consents	(45)	-	0	-	-	0	(45)
3	350.1	Transmission land	-	-	-	-	-	-	-
4	360.1	Distribution land	-	-	-	-	-	-	-
5	389.1	General land	-	-	-	-	-	-	-
6		Subtotal - Non-depreciable plant	$ (45)	$ -	$ 0	$ -	$ -	$ 0	$ (45)
		INTANGIBLE PLANT							
7	303	Miscellaneous intangible plant	$ 260,784	$ -	$ (469)	$ -	$ -	$ (469)	$ 260,314
8		Subtotal - Intangible plant	$ 260,784	$ -	$ (469)	$ -	$ -	$ (469)	$ 260,314
		TRANSMISSION PLANT							
9	350.2	Land rights	$ 39,359	$ -	$ (47)	$ -	$ -	$ (47)	$ 39,312
10	352	Structures and improvements	-	-	-	-	-	-	-
11	353	Station equipment	-	-	-	-	-	-	-
12	354	Towers and fixtures	-	-	-	-	-	-	-
13	355	Poles and fixtures	-	-	-	-	-	-	-
14	356	Overhead conductors and devices	-	-	-	-	-	-	-
15	357	Underground conduit	-	-	-	-	-	-	-
16	358	Underground conductors and devices	-	-	-	-	-	-	-
17	359	Roads and trails	-	-	-	-	-	-	-
18	359.1	Asset retirement costs for transmission plant	-	-	-	-	-	-	-
19		RWIP	-	-	-	-	-	-	-
20		Subtotal - Transmission plant	$ 39,359	$ -	$ (47)	$ -	$ -	$ (47)	$ 39,312
		DISTRIBUTION PLANT							
21	360.2	Land rights	$ 33,592	$ -	$ (68)	$ -	$ -	$ (68)	$ 33,524
22	361	Structures and improvements	30,186	-	(58)	128	-	70	30,256
23	362	Station equipment	439,873	-	(747)	2,099	-	1,352	441,225
24	363	Energy storage equipment	-	-	-	-	-	-	-
25	364	Poles, towers and fixtures	581,181	-	(1,313)	1,920	54	661	581,842
26	365	Overhead conductors and devices	547,987	-	(1,383)	1,689	54	361	548,348
27	366	Underground conduit	47,246	-	(122)	93	-	(29)	47,217
28	367	Underground conductors and devices	278,964	-	(508)	712	-	204	279,168
29	368	Line transformers	568,793	-	(1,038)	1,919	12	893	569,686
30	369	Services	236,558	-	(365)	670	-	304	236,862
31	370	Meters	149,668	-	(247)	609	-	362	150,030
32	371	Installations on customers' premises	34,243	-	(136)	65	-	(71)	34,172
33	372	Leased property on customers' premises	464	-	(1)	3	-	2	466
34	373	Street lighting and signal systems	19,766	-	(44)	61	-	17	19,783
35	374	Asset retirement costs for distribution plant	134	(134)	-	0	-	(134)	0
36		RWIP	(5,567)	-	98	-	-	98	(5,469)
37		Subtotal - Distribution plant	$ 2,963,090	$ (134)	$ (5,933)	$ 9,968	$ 120	$ 4,021	$ 2,967,111
		GENERAL PLANT							
38	389.2	Land rights	$ 190	$ -	$ (0)	$ -	$ -	$ (0)	$ 190
39	390	Structures and improvements	147,861	-	(229)	-	-	(229)	147,631
40	391	Office furniture and equipment	25,405	-	(44)	-	-	(44)	25,361
41	392	Transportation equipment	13,307	-	(32)	-	-	(32)	13,274
42	393	Stores equipment	1,148	-	(4)	-	-	(4)	1,145
43	394	Tools, shop and garage equipment	22,544	-	(44)	-	-	(44)	22,499
44	395	Laboratory equipment	642	-	(1)	-	-	(1)	641
45	396	Power operated equipment	5,904	-	(28)	-	-	(28)	5,876
46	397	Communication equipment	46,335	-	(80)	-	-	(80)	46,255
47	398	Miscellaneous equipment	425	-	(0)	-	-	(0)	425
48	399	Other tangible property	-	-	-	-	-	-	-
49	399.1	Asset retirement costs for general plant	742	(742)	-	-	-	(742)	-
50		RWIP	916	-	(3)	-	-	(3)	914
51		Subtotal - General plant	$ 265,419	$ (742)	$ (466)	$ -	$ -	$ (1,208)	$ 264,211
52		Total - Electric plant in service	$ 3,528,607	$ (876)	$ (6,915)	$ 9,968	$ 120	$ 2,297	$ 3,530,904

FirstEnergy Pennsylvania Electric Company
HTY ending December 31, 2023
($ in Thousands)
Adjustment RB-2 - Supporting Schedule 1A - FE PA Met-Ed Rate District Depreciation Reserve

To adjust depreciation reserve to (1) eliminate asset retirement costs in accordance with 18 CFR Chapter 1 § 35.18 Asset retirement obligations; (2) eliminate an allocated portion of plant that supports Penelec Rate District's New York jurisdiction; (3) include plant associated with West Penn Rate District's acquisition of the electric distribution system of LIDA; and (4) include plant associated with the two-year cycle of inspection and maintenance of overhead lines and transformers supported by FE PA witness Smith. FE PA witness Lyons is responsible for the allocation factor used in part (2) of the adjustment.

Line	Acct No.	Description	Per Books Reserve	Asset Retirement Costs	New York	LIDA	I&M Cycle	Total Adjustment	Reserve, as adjusted
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
		NON-DEPRECIABLE PLANT							
1	301	Organization	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	302	Franchises and consents	(15)	-	-	-	-	-	(15)
3	350.1	Transmission land	-	-	-	-	-	-	-
4	360.1	Distribution land	-	-	-	-	-	-	-
5	389.1	General land	-	-	-	-	-	-	-
6		Subtotal - Non-depreciable plant	$ (15)	$ -	$ -	$ -	$ -	$ -	$ (15)
		INTANGIBLE PLANT							
7	303	Miscellaneous intangible plant	$ 73,264	$ -	$ -	$ -	$ -	$ -	$ 73,264
8		Subtotal - Intangible plant	$ 73,264	$ -	$ -	$ -	$ -	$ -	$ 73,264
		TRANSMISSION PLANT							
9	350.2	Land rights	$ 15,701	$ -	$ -	$ -	$ -	$ -	$ 15,701
10	352	Structures and improvements	-	-	-	-	-	-	-
11	353	Station equipment	-	-	-	-	-	-	-
12	354	Towers and fixtures	-	-	-	-	-	-	-
13	355	Poles and fixtures	-	-	-	-	-	-	-
14	356	Overhead conductors and devices	-	-	-	-	-	-	-
15	357	Underground conduit	-	-	-	-	-	-	-
16	358	Underground conductors and devices	-	-	-	-	-	-	-
17	359	Roads and trails	-	-	-	-	-	-	-
18	359.1	Asset retirement costs for transmission plant	-	-	-	-	-	-	-
19		RWIP	-	-	-	-	-	-	-
20		Subtotal - Transmission plant	$ 15,701	$ -	$ -	$ -	$ -	$ -	$ 15,701
		DISTRIBUTION PLANT							
21	360.2	Land rights	$ 17,519	$ -	$ -	$ -	$ -	$ -	$ 17,519
22	361	Structures and improvements	7,296	-	-	-	-	-	7,296
23	362	Station equipment	100,124	-	-	-	-	-	100,124
24	363	Energy storage equipment	-	-	-	-	-	-	-
25	364	Poles, towers and fixtures	146,629	-	-	-	21	21	146,650
26	365	Overhead conductors and devices	128,187	-	-	-	29	29	128,216
27	366	Underground conduit	15,513	-	-	-	-	-	15,513
28	367	Underground conductors and devices	103,127	-	-	-	-	-	103,127
29	368	Line transformers	186,453	-	-	-	3	3	186,456
30	369	Services	92,361	-	-	-	-	-	92,361
31	370	Meters	35,892	-	-	-	-	-	35,892
32	371	Installations on customers' premises	3,143	-	-	-	-	-	3,143
33	372	Leased property on customers' premises	-	-	-	-	-	-	-
34	373	Street lighting and signal systems	4,616	-	-	-	-	-	4,616
35	374	Asset retirement costs for distribution plant	29	(29)	-	-	-	(29)	-
36		RWIP	(7,196)	-	-	-	-	-	(7,196)
37		Subtotal - Distribution plant	$ 833,692	$ (29)	$ -	$ -	$ 53	$ 24	$ 833,716
		GENERAL PLANT							
38	389.2	Land rights	$ 16	$ -	$ -	$ -	$ -	$ -	$ 16
39	390	Structures and improvements	67,017	-	-	-	-	-	67,017
40	391	Office furniture and equipment	7,790	-	-	-	-	-	7,790
41	392	Transportation equipment	2,507	-	-	-	-	-	2,507
42	393	Stores equipment	288	-	-	-	-	-	288
43	394	Tools, shop and garage equipment	4,943	-	-	-	-	-	4,943
44	395	Laboratory equipment	86	-	-	-	-	-	86
45	396	Power operated equipment	634	-	-	-	-	-	634
46	397	Communication equipment	11,238	-	-	-	-	-	11,238
47	398	Miscellaneous equipment	61	-	-	-	-	-	61
48	399	Other tangible property	-	-	-	-	-	-	-
49	399.1	Asset retirement costs for general plant	66	(66)	-	-	-	(66)	-
50		RWIP	62	-	-	-	-	-	62
51		Subtotal - General plant	$ 94,708	$ (66)	$ -	$ -	$ -	$ (66)	$ 94,642
52		Total - Electric plant in service	$ 1,017,352	$ (95)	$ -	$ -	$ 53	$ (43)	$ 1,017,309

FirstEnergy Pennsylvania Electric Company
HTY ending December 31, 2023
($ in Thousands)
Adjustment RB-2 - Supporting Schedule 1B - FE PA Penelec Rate District Depreciation Reserve

To adjust depreciation reserve to (1) eliminate asset retirement costs in accordance with 18 CFR Chapter 1 § 35.18 Asset retirement obligations; (2) eliminate an allocated portion of plant that supports Penelec Rate District's New York jurisdiction; (3) include plant associated with West Penn Rate District's acquisition of the electric distribution system of LIDA; and (4) include plant associated with the two-year cycle of inspection and maintenance of overhead lines and transformers supported by FE PA witness Smith. FE PA witness Lyons is responsible for the allocation factor used in part (2) of the adjustment.

Line	Acct No.	Description	Per Books Reserve	Asset Retirement Costs	New York	LIDA	I&M Cycle	Total Adjustment	Reserve, as adjusted
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
		NON-DEPRECIABLE PLANT							
1	301	Organization	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	302	Franchises and consents	(32)	-	0	-	-	0	(31)
3	350.1	Transmission land	-	-	-	-	-	-	-
4	360.1	Distribution land	-	-	-	-	-	-	-
5	389.1	General land	-	-	-	-	-	-	-
6		Subtotal - Non-depreciable plant	$ (32)	$ -	$ 0	$ -	$ -	$ 0	$ (31)
		INTANGIBLE PLANT							
7	303	Miscellaneous intangible plant	$ 76,893	$ -	$ (469)	$ -	$ -	$ (469)	$ 76,424
8		Subtotal - Intangible plant	$ 76,893	$ -	$ (469)	$ -	$ -	$ (469)	$ 76,424
		TRANSMISSION PLANT							
9	350.2	Land rights	$ 7,645	$ -	$ (47)	$ -	$ -	$ (47)	$ 7,599
10	352	Structures and improvements	-	-	-	-	-	-	-
11	353	Station equipment	-	-	-	-	-	-	-
12	354	Towers and fixtures	-	-	-	-	-	-	-
13	355	Poles and fixtures	-	-	-	-	-	-	-
14	356	Overhead conductors and devices	-	-	-	-	-	-	-
15	357	Underground conduit	-	-	-	-	-	-	-
16	358	Underground conductors and devices	-	-	-	-	-	-	-
17	359	Roads and trails	-	-	-	-	-	-	-
18	359.1	Asset retirement costs for transmission plant	-	-	-	-	-	-	-
19		RWIP	-	-	-	-	-	-	-
20		Subtotal - Transmission plant	$ 7,645	$ -	$ (47)	$ -	$ -	$ (47)	$ 7,599
		DISTRIBUTION PLANT							
21	360.2	Land rights	$ 11,152	$ -	$ (68)	$ -	$ -	$ (68)	$ 11,084
22	361	Structures and improvements	9,543	-	(58)	-	-	(58)	9,485
23	362	Station equipment	122,526	-	(747)	-	-	(747)	121,778
24	363	Energy storage equipment	-	-	-	-	-	-	-
25	364	Poles, towers and fixtures	215,269	-	(1,313)	-	10	(1,303)	213,966
26	365	Overhead conductors and devices	226,648	-	(1,383)	-	6	(1,377)	225,271
27	366	Underground conduit	20,027	-	(122)	-	-	(122)	19,905
28	367	Underground conductors and devices	83,288	-	(508)	-	-	(508)	82,780
29	368	Line transformers	170,191	-	(1,038)	-	2	(1,036)	169,155
30	369	Services	59,891	-	(365)	-	-	(365)	59,526
31	370	Meters	40,426	-	(247)	-	-	(247)	40,179
32	371	Installations on customers' premises	22,304	-	(136)	-	-	(136)	22,168
33	372	Leased property on customers' premises	193	-	(1)	-	-	(1)	192
34	373	Street lighting and signal systems	7,242	-	(44)	-	-	(44)	7,198
35	374	Asset retirement costs for distribution plant	81	(81)	-	-	-	(81)	-
36		RWIP	(16,014)	-	98	-	-	98	(15,917)
37		Subtotal - Distribution plant	$ 972,767	$ (81)	$ (5,933)	$ -	$ 18	$ (5,996)	$ 966,772
		GENERAL PLANT							
38	389.2	Land rights	$ 35	$ -	$ (0)	$ -	$ -	$ (0)	$ 35
39	390	Structures and improvements	37,602	-	(229)	-	-	(229)	37,373
40	391	Office furniture and equipment	7,167	-	(44)	-	-	(44)	7,123
41	392	Transportation equipment	5,310	-	(32)	-	-	(32)	5,278
42	393	Stores equipment	583	-	(4)	-	-	(4)	580
43	394	Tools, shop and garage equipment	7,269	-	(44)	-	-	(44)	7,225
44	395	Laboratory equipment	170	-	(1)	-	-	(1)	169
45	396	Power operated equipment	4,661	-	(28)	-	-	(28)	4,633
46	397	Communication equipment	13,112	-	(80)	-	-	(80)	13,032
47	398	Miscellaneous equipment	77	-	(0)	-	-	(0)	76
48	399	Other tangible property	-	-	-	-	-	-	-
49	399.1	Asset retirement costs for general plant	281	(281)	-	-	-	(281)	-
50		RWIP	427	-	(3)	-	-	(3)	424
51		Subtotal - General plant	$ 76,695	$ (281)	$ (466)	$ -	$ -	$ (747)	$ 75,948
52		Total - Electric plant in service	$ 1,133,969	$ (361)	$ (6,915)	$ -	$ 18	$ (7,258)	$ 1,126,711

FirstEnergy Pennsylvania Electric Company
HTY ending December 31, 2023
($ in Thousands)
Adjustment RB-2 - Supporting Schedule 1C - FE PA Penn Power Rate District Depreciation Reserve

To adjust depreciation reserve to (1) eliminate asset retirement costs in accordance with 18 CFR Chapter 1 § 35.18 Asset retirement obligations; (2) eliminate an allocated portion of plant that supports Penelec Rate District's New York jurisdiction; (3) include plant associated with West Penn Rate District's acquisition of the electric distribution system of LIDA; and (4) include plant associated with the two-year cycle of inspection and maintenance of overhead lines and transformers supported by FE PA witness Smith. FE PA witness Lyons is responsible for the allocation factor used in part (2) of the adjustment.

Line	Acct No.	Description	Per Books Reserve	Asset Retirement Costs	New York	LIDA	I&M Cycle	Total Adjustment	Reserve, as adjusted
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
		NON-DEPRECIABLE PLANT							
1	301	Organization	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	302	Franchises and consents	1	-	-	-	-	-	1
3	350.1	Transmission land	-	-	-	-	-	-	-
4	360.1	Distribution land	-	-	-	-	-	-	-
5	389.1	General land	-	-	-	-	-	-	-
6		Subtotal - Non-depreciable plant	$ 1	$ -	$ -	$ -	$ -	$ -	$ 1
		INTANGIBLE PLANT							
7	303	Miscellaneous intangible plant	$ 17,075	$ -	$ -	$ -	$ -	$ -	$ 17,075
8		Subtotal - Intangible plant	$ 17,075	$ -	$ -	$ -	$ -	$ -	$ 17,075
		TRANSMISSION PLANT							
9	350.2	Land rights	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10	352	Structures and improvements	-	-	-	-	-	-	-
11	353	Station equipment	-	-	-	-	-	-	-
12	354	Towers and fixtures	-	-	-	-	-	-	-
13	355	Poles and fixtures	-	-	-	-	-	-	-
14	356	Overhead conductors and devices	-	-	-	-	-	-	-
15	357	Underground conduit	-	-	-	-	-	-	-
16	358	Underground conductors and devices	-	-	-	-	-	-	-
17	359	Roads and trails	-	-	-	-	-	-	-
18	359.1	Asset retirement costs for transmission plant	-	-	-	-	-	-	-
19		RWIP	-	-	-	-	-	-	-
20		Subtotal - Transmission plant	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		DISTRIBUTION PLANT							
21	360.2	Land rights	$ 11	$ -	$ -	$ -	$ -	$ -	$ 11
22	361	Structures and improvements	1,728	-	-	-	-	-	1,728
23	362	Station equipment	26,611	-	-	-	-	-	26,611
24	363	Energy storage equipment	-	-	-	-	-	-	-
25	364	Poles, towers and fixtures	44,906	-	-	-	1	1	44,907
26	365	Overhead conductors and devices	39,761	-	-	-	3	3	39,764
27	366	Underground conduit	3,289	-	-	-	-	-	3,289
28	367	Underground conductors and devices	27,930	-	-	-	-	-	27,930
29	368	Line transformers	37,882	-	-	-	1	1	37,884
30	369	Services	23,502	-	-	-	-	-	23,502
31	370	Meters	18,084	-	-	-	-	-	18,084
32	371	Installations on customers' premises	2,880	-	-	-	-	-	2,880
33	372	Leased property on customers' premises	-	-	-	-	-	-	-
34	373	Street lighting and signal systems	2,337	-	-	-	-	-	2,337
35	374	Asset retirement costs for distribution plant	3	(3)	-	-	-	(3)	-
36		RWIP	2,403	-	-	-	-	-	2,403
37		Subtotal - Distribution plant	$ 231,326	$ (3)	$ -	$ -	$ 6	$ 3	$ 231,329
		GENERAL PLANT							
38	389.2	Land rights	$ -	$ -	$ -	$ -	$ -	$ -	$ -
39	390	Structures and improvements	3,575	-	-	-	-	-	3,575
40	391	Office furniture and equipment	2,079	-	-	-	-	-	2,079
41	392	Transportation equipment	819	-	-	-	-	-	819
42	393	Stores equipment	24	-	-	-	-	-	24
43	394	Tools, shop and garage equipment	797	-	-	-	-	-	797
44	395	Laboratory equipment	16	-	-	-	-	-	16
45	396	Power operated equipment	388	-	-	-	-	-	388
46	397	Communication equipment	2,929	-	-	-	-	-	2,929
47	398	Miscellaneous equipment	8	-	-	-	-	-	8
48	399	Other tangible property	-	-	-	-	-	-	-
49	399.1	Asset retirement costs for general plant	28	(28)	-	-	-	(28)	-
50		RWIP	60	-	-	-	-	-	60
51		Subtotal - General plant	$ 10,724	$ (28)	$ -	$ -	$ -	$ (28)	$ 10,696
52		Total - Electric plant in service	$ 259,126	$ (31)	$ -	$ -	$ 6	$ (25)	$ 259,101

FirstEnergy Pennsylvania Electric Company
HTY ending December 31, 2023
($ in Thousands)
Adjustment RB-2 - Supporting Schedule 1D - FE PA West Penn Rate District Depreciation Reserve

To adjust depreciation reserve to (1) eliminate asset retirement costs in accordance with 18 CFR Chapter 1 § 35.18 Asset retirement obligations; (2) eliminate an allocated portion of plant that supports Penelec Rate District's New York jurisdiction; (3) include plant associated with West Penn Rate District's acquisition of the electric distribution system of LIDA; and (4) include plant associated with the two-year cycle of inspection and maintenance of overhead lines and transformers supported by FE PA witness Smith. FE PA witness Lyons is responsible for the allocation factor used in part (2) of the adjustment.

Line	Acct No.	Description	Per Books Reserve	Asset Retirement Costs	New York	LIDA	I&M Cycle	Total Adjustment	Reserve, as adjusted
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
		NON-DEPRECIABLE PLANT							
1	301	Organization	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	302	Franchises and consents	-	-	-	-	-	-	-
3	350.1	Transmission land	-	-	-	-	-	-	-
4	360.1	Distribution land	-	-	-	-	-	-	-
5	389.1	General land	-	-	-	-	-	-	-
6		Subtotal - Non-depreciable plant	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		INTANGIBLE PLANT							
7	303	Miscellaneous intangible plant	$ 93,551	$ -	$ -	$ -	$ -	$ -	$ 93,551
8		Subtotal - Intangible plant	$ 93,551	$ -	$ -	$ -	$ -	$ -	$ 93,551
		TRANSMISSION PLANT							
9	350.2	Land rights	$ 16,012	$ -	$ -	$ -	$ -	$ -	$ 16,012
10	352	Structures and improvements	-	-	-	-	-	-	-
11	353	Station equipment	-	-	-	-	-	-	-
12	354	Towers and fixtures	-	-	-	-	-	-	-
13	355	Poles and fixtures	-	-	-	-	-	-	-
14	356	Overhead conductors and devices	-	-	-	-	-	-	-
15	357	Underground conduit	-	-	-	-	-	-	-
16	358	Underground conductors and devices	-	-	-	-	-	-	-
17	359	Roads and trails	-	-	-	-	-	-	-
18	359.1	Asset retirement costs for transmission plant	-	-	-	-	-	-	-
19		RWIP	-	-	-	-	-	-	-
20		Subtotal - Transmission plant	$ 16,012	$ -	$ -	$ -	$ -	$ -	$ 16,012
		DISTRIBUTION PLANT							
21	360.2	Land rights	$ 4,911	$ -	$ -	$ -	$ -	$ -	$ 4,911
22	361	Structures and improvements	11,620	-	-	128	-	128	11,748
23	362	Station equipment	190,612	-	-	2,099	-	2,099	192,711
24	363	Energy storage equipment	-	-	-	-	-	-	-
25	364	Poles, towers and fixtures	174,377	-	-	1,920	22	1,942	176,319
26	365	Overhead conductors and devices	153,392	-	-	1,689	17	1,706	155,098
27	366	Underground conduit	8,417	-	-	93	-	93	8,510
28	367	Underground conductors and devices	64,619	-	-	712	-	712	65,331
29	368	Line transformers	174,267	-	-	1,919	5	1,924	176,191
30	369	Services	60,804	-	-	670	-	670	61,473
31	370	Meters	55,266	-	-	609	-	609	55,875
32	371	Installations on customers' premises	5,916	-	-	65	-	65	5,981
33	372	Leased property on customers' premises	271	-	-	3	-	3	274
34	373	Street lighting and signal systems	5,571	-	-	61	-	61	5,632
35	374	Asset retirement costs for distribution plant	21	(21)	-	0	-	(21)	0
36		RWIP	15,241	-	-	-	-	-	15,241
37		Subtotal - Distribution plant	$ 925,305	$ (21)	$ -	$ 9,968	$ 44	$ 9,990	$ 935,294
		GENERAL PLANT							
38	389.2	Land rights	$ 139	$ -	$ -	$ -	$ -	$ -	$ 139
39	390	Structures and improvements	39,666	-	-	-	-	-	39,666
40	391	Office furniture and equipment	8,369	-	-	-	-	-	8,369
41	392	Transportation equipment	4,670	-	-	-	-	-	4,670
42	393	Stores equipment	253	-	-	-	-	-	253
43	394	Tools, shop and garage equipment	9,534	-	-	-	-	-	9,534
44	395	Laboratory equipment	371	-	-	-	-	-	371
45	396	Power operated equipment	221	-	-	-	-	-	221
46	397	Communication equipment	19,056	-	-	-	-	-	19,056
47	398	Miscellaneous equipment	280	-	-	-	-	-	280
48	399	Other tangible property	-	-	-	-	-	-	-
49	399.1	Asset retirement costs for general plant	367	(367)	-	-	-	(367)	-
50		RWIP	368	-	-	-	-	-	368
51		Subtotal - General plant	$ 83,292	$ (367)	$ -	$ -	$ -	$ (367)	$ 82,925
52		Total - Electric plant in service	$ 1,118,160	$ (388)	$ -	$ 9,968	$ 44	$ 9,623	$ 1,127,783

FirstEnergy Pennsylvania Electric Company
HTY ended December 31, 2023
($ in Thousands)
Adjustment RB-3 - Material and Supplies Inventory

To (1) include FE PA's portion of material and supplies inventory maintained by FirstEnergy Service Company based on a 13-month average including the HTY; and (2) remove an allocated portion of material and supplies inventory that supports Penelec Rate District's New York jurisdiction. FE PA witness Lyons is responsible for the allocation factor used in part (2) of the adjustment.

Line	Description	Reference	Rate District				Total FE PA
			Met-Ed	Penelec	Penn Power	West Penn	
		(1)	(2)	(3)	(4)	(5)	(6)
1	December		$ 17,163	$ 19,954	$ 4,729	$ 16,661	$ 58,507
2	January		18,329	21,003	5,197	17,091	61,619
3	February		19,345	21,728	5,343	17,669	64,085
4	March		21,251	21,776	5,452	17,822	66,302
5	April		21,639	22,670	5,584	18,409	68,302
6	May		21,652	23,708	5,874	19,846	71,079
7	June		21,825	24,343	6,005	20,763	72,937
8	July		21,923	24,762	6,169	21,720	74,575
9	August		21,912	25,124	6,119	22,810	75,965
10	September		22,376	25,562	6,112	23,403	77,453
11	October		23,941	25,695	6,473	24,106	80,215
12	November		25,332	26,145	6,463	24,928	82,867
13	December		25,535	26,964	6,717	25,986	85,202
14	Total	SUM L1 to L13	$ 282,224	$ 309,432	$ 76,236	$ 271,214	$ 939,106
15	Average Balance	L14 / 13	$ 21,710	$ 23,802	$ 5,864	$ 20,863	$ 72,239
	Non-jurisdictional allocation						
16	Less: New York jurisdictional	-L15 * 0.61%	$ -	$ (145)	$ -	$ -	$ (145)
17	Average Jurisdictional Balance	L15 + L16	$ 21,710	$ 23,657	$ 5,864	$ 20,863	$ 72,094

FirstEnergy Pennsylvania Electric Company
HTY ended December 31, 2023
($ in Thousands)
Adjustment RB-4 - Cash Working Capital

To include an addition to rate base for cash working capital requirements. FE PA witness Lyons is responsible for the adjustment.

Line	Description	Reference	Rate District				Total
			Met-Ed	Penelec	Penn Power	West Penn	FE PA
		(1)	(2)	(3)	(4)	(5)	(6)
1	Cash working capital	Exhibit TSL-4	$ 65,234	$ 64,440.81	$ 14,835	$ 56,986	$ 201,495

FirstEnergy Pennsylvania Electric Company
HTY ended December 31, 2023
($ in Thousands)
Adjustment RB-5 - Unamortized Deferral and Verizon Complaint Balances

To (1) include the unamortized balance of the storm reserves maintained in accordance with the terms and conditions of the Rate Districts' 2016 Settlement at Docket Nos. R-2016-2537349, et al.; (2) include the unamortized deferred extraordinary storm damage balances for the Rate Districts as approved by the Commission, as noted below; (3) include the unamortized COVID-19 deferral balances for the Rate Districts; (4) include the unamortized Verizon complaint balances for the Rate Districts; and (5) eliminate from each balance one year of amortization as proposed in Adjustment IS-10 in the FPFTY.

Line	Description	Reference	Rate District				Total
			Met-Ed	Penelec	Penn Power	West Penn	FE PA
		(1)	(2)	(3)	(4)	(5)	(6)
1	2023 Storm reserve balance		$ 88,886	$ 41,279	$ 19,465	$ 39,858	$ 189,488
2	Storm reserve balance	L1	$ 88,886	$ 41,279	$ 19,465	$ 39,858	$ 189,488
3	Extraordinary storm deferral (A)		$ 33,572	$ 8,176	$ 19,950	$ 23,396	$ 85,094
4	Extraordinary storm deferral balance	L3	$ 33,572	$ 8,176	$ 19,950	$ 23,396	$ 85,094
5	Total deferred storm damage	L2 + L4	$ 122,458	$ 49,456	$ 39,415	$ 63,253	$ 274,582
6	COVID-19 deferral		$ 6,323	$ 10,554	$ 3,580	$ 9,925	$ 30,383
7	COVID-19 deferral balance	L6	$ 6,323	$ 10,554	$ 3,580	$ 9,925	$ 30,383
8	Verizon complaint	Exhibit JMS-4	HIGHLY CONFIDENTIAL INFORMATION REDACTED				
9	Verizon complaint balance	L8	HIGHLY CONFIDENTIAL INFORMATION REDACTED				
10	Total unamortized deferral and Verizon complaint balances	L5 + L7 + L9	$ 139,758	$ 73,674	$ 44,243	$ 73,178	$ 330,853

Note:
(A) Met-Ed Rate District's approved extraordinary storm damage deferral includes Winter Storm Riley at Docket No. P-2018-3005957.
Penelec Rate District's approved extraordinary storm damage deferral includes the April 2023 Storm at Docket No. P-2023-3044150.
Penn Power Rate District's approved extraordinary storm damage deferrals include (1) Winter Storm Avery at Docket No. P-2019-3014311; and (2) the March 2023 Storm at Docket No. P-2023-3043073. Additionally, there is an outstanding petition for the April 2023 Storm at Docket No. P-2023-3044479, which is included in the extraordinary storm damage deferral balance.
West Penn's Rate District's approved extraordinary storm damage deferrals include (1) Winter Storm Avery at Docket No. P-2019-3014314; (2) Winter Storm Quiana at Docket No. P-2019-3014988; and (3) Winter Storm Quest at Docket No. P-2023-3043394.

FirstEnergy Pennsylvania Electric Company
HTY ended December 31, 2023
($ in Thousands)
Adjustment RB-6 - Customer Deposits

To (1) include a deduction to rate base for customer deposits based on a 13-month average including the HTY; and (2) remove an allocated portion of customer deposits related to Penelec Rate District's New York jurisdiction. FE PA witness Lyons is responsible for the allocation factor used in part (2) of the adjustment.

Line	Description	Reference	Rate District				Total FE PA
			Met-Ed	Penelec	Penn Power	West Penn	
		(1)	(2)	(3)	(4)	(5)	(6)
1	December		$ (34,257)	$ (29,017)	$ (7,600)	$ (30,199)	$ (101,073)
2	January		(34,692)	(29,173)	(7,668)	(30,292)	(101,825)
3	February		(34,416)	(29,328)	(7,644)	(30,383)	(101,771)
4	March		(34,653)	(29,528)	(7,730)	(30,614)	(102,524)
5	April		(35,154)	(29,793)	(7,648)	(30,835)	(103,431)
6	May		(35,632)	(29,857)	(7,813)	(30,899)	(104,201)
7	June		(35,922)	(30,124)	(7,831)	(31,002)	(104,879)
8	July		(36,236)	(30,629)	(7,876)	(31,183)	(105,924)
9	August		(36,508)	(31,042)	(7,918)	(31,355)	(106,822)
10	September		(36,762)	(31,203)	(7,985)	(31,706)	(107,655)
11	October		(37,013)	(31,465)	(8,035)	(31,908)	(108,421)
12	November		(37,318)	(31,541)	(8,042)	(32,098)	(108,999)
13	December		(37,530)	(31,646)	(8,041)	(32,661)	(109,877)
14	Total	SUM L1 to L13	$ (466,091)	$ (394,345)	$ (101,832)	$ (405,135)	$ (1,367,403)
15	Average Balance	L14 / 13	$ (35,853)	$ (30,334)	$ (7,833)	$ (31,164)	$ (105,185)
	Non-jurisdictional allocation						
16	Less: New York jurisdictional	-L15 * 0.01%	$ -	$ 3	$ -	$ -	$ 3
17	Average Jurisdictional Balance	L15 + L16	$ (35,853)	$ (30,331)	$ (7,833)	$ (31,164)	$ (105,182)

FirstEnergy Pennsylvania Electric Company
HTY ended December 31, 2023
($ in Thousands)
Adjustment RB-7 - Customer Advances

To include a deduction to rate base for customer advances based on a 13-month average including the HTY.

Line	Description	Reference	Rate District				Total
			Met-Ed	Penelec	Penn Power	West Penn	FE PA
		(1)	(2)	(3)	(4)	(5)	(6)
1	December		$ -	$ -	$ -	$ (565)	$ (565)
2	January		-	-	-	(565)	(565)
3	February		-	-	-	(565)	(565)
4	March		-	-	-	(565)	(565)
5	April		-	-	-	(553)	(553)
6	May		-	-	-	(553)	(553)
7	June		-	-	-	(553)	(553)
8	July		-	-	-	(553)	(553)
9	August		-	-	-	(553)	(553)
10	September		-	-	-	(553)	(553)
11	October		-	-	-	(553)	(553)
12	November		-	-	-	(553)	(553)
13	December		-	-	-	(553)	(553)
14	Total	SUM L1 to L13	$ -	$ -	$ -	$ (7,238)	$ (7,238)
15	Average Balance	L14 / 13	$ -	$ -	$ -	$ (557)	$ (557)

FirstEnergy Pennsylvania Electric Company
HTY ended December 31, 2023
($ in Thousands)
Adjustment RB-8 - Accumulated Deferred Income Taxes ("ADIT")

To adjust property-related ADIT (excluding the impact of SFAS 109 deferrals) to (1) eliminate excludable items (capital lease vehicles); (2) include an offset for net operating loss carryforwards as required by IRS normalization rules; (3) include an offset for the corporate alternative minimum tax credit; and (4) eliminate an allocated portion of ADIT related to Penelec Rate District's New York jurisdiction. FE PA witness Gawlik supports the calculation of ADIT. FE PA witness Lyons is responsible for the allocation factor used in part (4) of the adjustment.

Line	Description	Reference	Rate District				Total
			Met-Ed	Penelec	Penn Power	West Penn	FE PA
		(1)	(2)	(3)	(4)	(5)	(6)
1	Property-related ADIT		$ (569,957)	$ (638,680)	$ (165,506)	$ (508,855)	$ (1,882,999)
2	Less: excludable items		5,784	3,069	417	2,134	11,404
3	Less: offset for net operating loss carryforwards		6,015	16,988	491	10,980	34,474
4	Less: offset for corporate alternative minimum tax credits	Exhibit GJG-2	5,365	5,431	1,967	2,931	15,695
5	Total before non-jurisdictional allocations	SUM L1 to L4	$ (552,793)	$ (613,192)	$ (162,633)	$ (492,809)	$ (1,821,427)
	Non-jurisdictional allocation						
6	Less: New York jurisdictional	-L5 * 0.61%	$ -	$ 3,740	$ -	$ -	$ 3,740
7	Property-related ADIT, as adjusted	L5 + L6	$ (552,793)	$ (609,451)	$ (162,633)	$ (492,809)	$ (1,817,686)

FirstEnergy Pennsylvania Electric Company
HTY ended December 31, 2023
($ in Thousands)
Adjustment RB-9 - Capitalized Pension and OPEB

To (1) eliminate the timing differences between the recognition of pension and OPEB expense and rate base under the immediate and delayed recognition methodologies for the portion of costs capitalized from 2011-2017, as supported by FE PA witness Ashton; and (2) eliminate an allocated portion related to Penelec Rate District's New York jurisdiction. FE PA witness Lyons is responsible for the allocation factor used in part (2) of the adjustment.

Line	Description	Reference	Rate District				Total
			Met-Ed	Penelec	Penn Power	West Penn	FE PA
		(1)	(2)	(3)	(4)	(5)	(6)
1	Capitalized pension / OPEB timing differences	Exhibit TMA-3	$ (8,271)	$ 6,707	$ (4,742)	$ (4,534)	$ (10,840)
	Non-jurisdictional allocation						
2	Less: New York jurisdictional	-L1 * 0.61%	-	(41)	-	-	(41)
3	Capitalized pension and OPEB, as adjusted	L1 + L2	$ (8,271)	$ 6,666	$ (4,742)	$ (4,534)	$ (10,881)

FirstEnergy Pennsylvania Electric Company
HTY ended December 31, 2023
($ in Thousands)
Total FE PA Income Statement

Line	Description	Reference	Per Books	Adj. IS-1 Remove Retained Riders	Base Rates Per Books	Adjustment	Pro forma Adjusted at Present Rates	Proposed Rate Increase	Pro forma Adjusted at Proposed Rates	Add Back Retained Riders	Pro forma Adjusted at Proposed Rates Including Riders
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	Retail Sales	Adj. IS-2	$ 3,607,473	$(2,158,032)	$ 1,449,441	$ (30,846)	$ 1,418,594	$ 419,232	$ 1,837,826	$ 2,158,032	$ 3,995,858
2	Sales for Resale		7,337	(7,337)	-	-	-	-	-	7,337	7,337
3	Other Operating Revenue	Adj. IS-3	145,667	(1,024)	144,643	(73,331)	71,312	1,411	72,722	1,024	73,746
4	Total Operating Revenue	SUM L1 to L3	$ 3,760,477	$(2,166,393)	$ 1,594,084	$ (104,178)	$ 1,489,906	$ 420,643	$ 1,910,548	$ 2,166,393	$ 4,076,941
5	Power Supply Expense		$ 1,731,869	$(1,731,869)	$ -	$ -	$ -	$ -	$ -	$ 1,731,869	$ 1,731,869
6	Transmission Expense	Adj. IS-4	159,527	(128,289)	31,238	(27,537)	3,701	-	3,701	128,289	131,990
7	Distribution Expense	Adj. IS-5	304,092	-	304,092	63,035	367,127	-	367,127	-	367,127
8	Customer Accounts Expense	Adj. IS-6	43,555	(39,419)	4,136	57,880	62,017	5,143	67,159	39,419	106,578
9	Customer Service and Information Expense	Adj. IS-7	194,149	(173,449)	20,700	8,257	28,957	-	28,957	173,449	202,406
10	Administrative and General Expense	Adj. IS-8	187,537	(20,619)	166,919	26,304	193,222	1,005	194,227	20,619	214,846
11	Depreciation Expense	Adj. IS-9	317,279	-	317,279	42,057	359,335	-	359,335	-	359,335
12	Amortization Expense	Adj. IS-10	(111,496)	54,014	(57,482)	177,107	119,625	-	119,625	(54,014)	65,611
13	Taxes Other Than Income Taxes	Adj. IS-11	226,936	(128,289)	98,647	(148)	98,500	24,735	123,234	128,289	251,523
14	Total Operating Expense Before Ta:	SUM L5 to L13	$ 3,053,448	$(2,167,919)	$ 885,529	$ 346,954	$ 1,232,484	$ 30,882	$ 1,263,366	$ 2,167,919	$ 3,431,285
15	Operating Income Before Tax	L4 - L14	$ 707,028	$ 1,526	$ 708,554	$ (451,132)	$ 257,422	$ 389,760	$ 647,182	$ (1,526)	$ 645,656
16	Federal Income Tax - Current	Adj. IS-12	$ 30,817	$ 292	$ 31,109	$ (37,742)	$ (6,634)	$ 74,491	$ 67,858	$ (292)	$ 67,566
17	State Income Tax - Current	Adj. IS-12	5,795	137	5,932	(11,277)	(5,345)	35,039	29,695	(137)	29,557
18	Federal Income Tax - Deferred	Adj. IS-13	71,056	-	71,056	(43,727)	27,328	-	27,328	-	27,328
19	State Income Tax - Deferred		-	-	-	-	-	-	-	-	-
20	Investment Tax Credit		(369)	-	(369)	-	(369)	-	(369)	-	(369)
21	Total Income Tax Expense	SUM L16 to L20	$ 107,299	$ 429	$ 107,728	$ (92,747)	$ 14,981	$ 109,531	$ 124,512	$ (429)	$ 124,083
22	Total Operating Expense	L14 + L21	$ 3,160,747	$(2,167,490)	$ 993,257	$ 254,207	$ 1,247,465	$ 140,413	$ 1,387,878	$ 2,167,490	$ 3,555,368
23	Operating Income	L4 - L22	$ 599,729	$ 1,097	$ 600,826	$ (358,385)	$ 242,441	$ 280,229	$ 522,671	$ (1,097)	$ 521,574

FirstEnergy Pennsylvania Electric Company
HTY ended December 31, 2023
($ in Thousands)
FE PA Met-Ed Rate District Income Statement

Line	Description	Reference	Per Books	Adj. IS-1A Remove Retained Riders	Base Rates Per Books	Adjustment	Pro forma Adjusted at Present Rates	Proposed Rate Increase	Pro forma Adjusted at Proposed Rates	Add Back Retained Riders	Pro forma Adjusted at Proposed Rates Including Riders
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	Retail Sales	Adj. IS-2	$ 1,087,019	$ (636,150)	$ 450,869	$ (7,484)	$ 443,386	$ 130,371	$ 573,756	$ 636,150	$ 1,209,906
2	Sales for Resale		2,165	(2,165)	-	-	-	-	-	2,165	2,165
3	Other Operating Revenue	Adj. IS-3	27,447	(226)	27,221	(1,457)	25,765	446	26,211	226	26,436
4	Total Operating Revenue	SUM L1 to L3	$ 1,116,631	$ (638,540)	$ 478,091	$ (8,940)	$ 469,150	$ 130,817	$ 599,967	$ 638,540	$ 1,238,507
5	Power Supply Expense		$ 542,451	$ (542,451)	$ -	$ -	$ -	$ -	$ -	$ 542,451	$ 542,451
6	Transmission Expense	Adj. IS-4	12,738	(12,145)	593	8	600	-	600	12,145	12,745
7	Distribution Expense	Adj. IS-5	85,834	-	85,834	30,184	116,018	-	116,018	-	116,018
8	Customer Accounts Expense	Adj. IS-6	12,785	(12,360)	425	18,522	18,947	1,698	20,644	12,360	33,004
9	Customer Service and Information Expense	Adj. IS-7	54,700	(48,103)	6,597	2,163	8,760	-	8,760	48,103	56,863
10	Administrative and General Expense	Adj. IS-8	68,232	(6,102)	62,129	3,958	66,087	313	66,400	6,102	72,502
11	Depreciation Expense	Adj. IS-9	89,552	-	89,552	14,166	103,718	-	103,718	-	103,718
12	Amortization Expense	Adj. IS-10	(33,907)	22,853	(11,053)	59,300	48,247	-	48,247	(22,853)	25,393
13	Taxes Other Than Income Taxes	Adj. IS-11	69,131	(38,261)	30,870	263	31,133	7,692	38,825	38,261	77,086
14	Total Operating Expense Before Ta:	SUM L5 to L13	$ 901,516	$ (636,569)	$ 264,947	$ 128,563	$ 393,510	$ 9,702	$ 403,212	$ 636,569	$ 1,039,781
15	Operating Income Before Tax	L4 - L14	$ 215,115	$ (1,971)	$ 213,144	$ (137,504)	$ 75,640	$ 121,115	$ 196,755	$ 1,971	$ 198,726
16	Federal Income Tax - Current	Adj. IS-12	$ 14,815	$ (377)	$ 14,438	$ (14,953)	$ (514)	$ 23,148	$ 22,633	$ 377	$ 23,010
17	State Income Tax - Current	Adj. IS-12	4,172	(177)	3,995	(4,938)	(943)	10,888	9,945	177	10,122
18	Federal Income Tax - Deferred	Adj. IS-13	13,490	-	13,490	(6,880)	6,610	-	6,610	-	6,610
19	State Income Tax - Deferred		-	-	-	-	-	-	-	-	-
20	Investment Tax Credit		(326)	-	(326)	-	(326)	-	(326)	-	(326)
21	Total Income Tax Expense	SUM L16 to L20	$ 32,151	$ (554)	$ 31,597	$ (26,771)	$ 4,826	$ 34,036	$ 38,862	$ 554	$ 39,416
22	Total Operating Expense	L14 + L21	$ 933,666	$ (637,123)	$ 296,544	$ 101,792	$ 398,336	$ 43,738	$ 442,074	$ 637,123	$ 1,079,197
23	Operating Income	L4 - L22	$ 182,964	$ (1,417)	$ 181,547	$ (110,733)	$ 70,814	$ 87,079	$ 157,893	$ 1,417	$ 159,311

FirstEnergy Pennsylvania Electric Company
HTY ended December 31, 2023
($ in Thousands)
FE PA Penelec Rate District Income Statement

Line	Description	Reference	Per Books	Adj. IS-1B Remove Retained Riders	Base Rates Per Books	Adjustment	Pro forma Adjusted at Present Rates	Proposed Rate Increase	Pro forma Adjusted at Proposed Rates	Add Back Retained Riders	Pro forma Adjusted at Proposed Rates Including Riders
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	Retail Sales	Adj. IS-2	$ 1,034,406	$ (565,693)	$ 468,713	$ (18,567)	$ 450,146	$ 117,957	$ 568,104	$ 565,693	$ 1,133,797
2	Sales for Resale		1,491	(1,491)	-	-	-	-	-	1,491	1,491
3	Other Operating Revenue	Adj. IS-3	23,250	(326)	22,924	(1,035)	21,889	426	22,316	326	22,642
4	Total Operating Revenue	SUM L1 to L3	$ 1,059,146	$ (567,509)	$ 491,637	$ (19,601)	$ 472,035	$ 118,384	$ 590,419	$ 567,509	$ 1,157,929
5	Power Supply Expense		$ 433,069	$ (433,069)	$ -	$ -	$ -	$ -	$ -	$ 433,069	$ 433,069
6	Transmission Expense	Adj. IS-4	47,881	(47,181)	700	(1)	699	-	699	47,181	47,880
7	Distribution Expense	Adj. IS-5	93,332	-	93,332	17,228	110,559	-	110,559	-	110,559
8	Customer Accounts Expense	Adj. IS-6	14,874	(12,040)	2,833	16,749	19,582	1,617	21,199	12,040	33,239
9	Customer Service and Information Expense	Adj. IS-7	61,483	(55,464)	6,019	2,477	8,496	-	8,496	55,464	63,960
10	Administrative and General Expense	Adj. IS-8	46,084	(5,986)	40,099	19,017	59,115	283	59,398	5,986	65,384
11	Depreciation Expense	Adj. IS-9	91,479	-	91,479	22,254	113,733	-	113,733	-	113,733
12	Amortization Expense	Adj. IS-10	(31,173)	18,580	(12,593)	41,647	29,054	-	29,054	(18,580)	10,474
13	Taxes Other Than Income Taxes	Adj. IS-11	64,809	(33,334)	31,475	(407)	31,068	6,959	38,028	33,334	71,362
14	Total Operating Expense Before Ta:	SUM L5 to L13	$ 821,839	$ (568,495)	$ 253,344	$ 118,963	$ 372,307	$ 8,859	$ 381,166	$ 568,495	$ 949,661
15	Operating Income Before Tax	L4 - L14	$ 237,308	$ 985	$ 238,293	$ (138,564)	$ 99,729	$ 109,525	$ 209,253	$ (985)	$ 208,268
16	Federal Income Tax - Current	Adj. IS-12	$ 12,024	$ 188	$ 12,213	$ (10,142)	$ 2,071	$ 20,933	$ 23,003	$ (188)	$ 22,815
17	State Income Tax - Current	Adj. IS-12	1,735	89	1,823	(1,497)	326	9,846	10,172	(89)	10,084
18	Federal Income Tax - Deferred	Adj. IS-13	20,814	-	20,814	(11,831)	8,983	-	8,983	-	8,983
19	State Income Tax - Deferred		-	-	-	-	-	-	-	-	-
20	Investment Tax Credit		-	-	-	-	-	-	-	-	-
21	Total Income Tax Expense	SUM L16 to L20	$ 34,573	$ 277	$ 34,850	$ (23,471)	$ 11,380	$ 30,779	$ 42,158	$ (277)	$ 41,882
22	Total Operating Expense	L14 + L21	$ 856,412	$ (568,218)	$ 288,194	$ 95,492	$ 383,687	$ 39,638	$ 423,324	$ 568,218	$ 991,542
23	Operating Income	L4 - L22	$ 202,734	$ 708	$ 203,443	$ (115,094)	$ 88,349	$ 78,746	$ 167,095	$ (708)	$ 166,387

FirstEnergy Pennsylvania Electric Company
HTY ended December 31, 2023
($ in Thousands)
FE PA Penn Power Rate District Income Statement

Line	Description	Reference	Per Books	Adj. IS-1C Remove Retained Riders	Base Rates Per Books	Adjustment	Pro forma Adjusted at Present Rates	Proposed Rate Increase	Pro forma Adjusted at Proposed Rates	Add Back Retained Riders	Pro forma Adjusted at Proposed Rates Including Riders
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	Retail Sales	Adj. IS-2	$ 305,074	$ (183,419)	$ 121,654	$ (1,737)	$ 119,918	$ 36,123	$ 156,041	$ 183,419	$ 339,460
2	Sales for Resale		732	(732)	-	-	-	-	-	732	732
3	Other Operating Revenue	Adj. IS-3	6,241	(74)	6,167	84	6,251	108	6,359	74	6,433
4	Total Operating Revenue	SUM L1 to L3	$ 312,047	$ (184,226)	$ 127,821	$ (1,653)	$ 126,168	$ 36,231	$ 162,400	$ 184,226	$ 346,625
5	Power Supply Expense		$ 154,828	$ (154,828)	$ -	$ -	$ -	$ -	$ -	$ 154,828	$ 154,828
6	Transmission Expense	Adj. IS-4	4,727	(4,561)	165	1	167	-	167	4,561	4,728
7	Distribution Expense	Adj. IS-5	34,594	-	34,594	(3,475)	31,119	-	31,119	-	31,119
8	Customer Accounts Expense	Adj. IS-6	2,852	(3,467)	(615)	5,390	4,775	405	5,180	3,467	8,646
9	Customer Service and Information Expense	Adj. IS-7	17,270	(15,503)	1,767	611	2,379	-	2,379	15,503	17,881
10	Administrative and General Expense	Adj. IS-8	8,380	(1,976)	6,405	3,099	9,504	87	9,590	1,976	11,566
11	Depreciation Expense	Adj. IS-9	27,281	-	27,281	4,069	31,350	-	31,350	-	31,350
12	Amortization Expense	Adj. IS-10	(22,974)	5,950	(17,024)	32,048	15,024	-	15,024	(5,950)	9,074
13	Taxes Other Than Income Taxes	Adj. IS-11	18,632	(11,100)	7,532	529	8,061	2,131	10,192	11,100	21,292
14	Total Operating Expense Before Ta:	SUM L5 to L13	$ 245,589	$ (185,484)	$ 60,105	$ 42,273	$ 102,377	$ 2,623	$ 105,001	$ 185,484	$ 290,485
15	Operating Income Before Tax	L4 - L14	$ 66,458	$ 1,258	$ 67,717	$ (43,926)	$ 23,791	$ 33,608	$ 57,399	$ (1,258)	$ 56,141
16	Federal Income Tax - Current	Adj. IS-12	$ 1,495	$ 240	$ 1,735	$ (770)	$ 966	$ 6,423	$ 7,389	$ (240)	$ 7,148
17	State Income Tax - Current	Adj. IS-12	246	113	359	(115)	244	3,021	3,266	(113)	3,153
18	Federal Income Tax - Deferred	Adj. IS-13	9,153	-	9,153	(8,503)	649	-	649	-	649
19	State Income Tax - Deferred		-	-	-	-	-	-	-	-	-
20	Investment Tax Credit		-	-	-	-	-	-	-	-	-
21	Total Income Tax Expense	SUM L16 to L20	$ 10,893	$ 354	$ 11,247	$ (9,388)	$ 1,859	$ 9,445	$ 11,304	$ (354)	$ 10,950
22	Total Operating Expense	L14 + L21	$ 256,482	$ (185,130)	$ 71,352	$ 32,885	$ 104,237	$ 12,068	$ 116,304	$ 185,130	$ 301,435
23	Operating Income	L4 - L22	$ 55,565	$ 905	$ 56,469	$ (34,538)	$ 21,932	$ 24,163	$ 46,095	$ (905)	$ 45,191

FirstEnergy Pennsylvania Electric Company
HTY ended December 31, 2023
($ in Thousands)
FE PA West Penn Rate District Income Statement

Line	Description	Reference	Per Books	Adj. IS-1D Remove Retained Riders	Base Rates Per Books	Adjustment	Pro forma Adjusted at Present Rates	Proposed Rate Increase	Pro forma Adjusted at Proposed Rates	Add Back Retained Riders	Pro forma Adjusted at Proposed Rates Including Riders
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	Retail Sales	Adj. IS-2	$ 1,180,974	$ (772,770)	$ 408,204	$ (3,059)	$ 405,145	$ 134,781	$ 539,926	$ 772,770	$ 1,312,696
2	Sales for Resale		2,950	(2,950)	-	-	-	-	-	2,950	2,950
3	Other Operating Revenue	Adj. IS-3	88,729	(398)	88,331	(70,924)	17,407	430	17,837	398	18,235
4	Total Operating Revenue	SUM L1 to L3	$ 1,272,653	$ (776,118)	$ 496,535	$ (73,983)	$ 422,552	$ 135,211	$ 557,763	$ 776,118	$ 1,333,880
5	Power Supply Expense		$ 601,522	$ (601,522)	$ -	$ -	$ -	$ -	$ -	$ 601,522	$ 601,522
6	Transmission Expense	Adj. IS-4	94,182	(64,402)	29,780	(27,545)	2,235	-	2,235	64,402	66,637
7	Distribution Expense	Adj. IS-5	90,332	-	90,332	19,098	109,430	-	109,430	-	109,430
8	Customer Accounts Expense	Adj. IS-6	13,045	(11,552)	1,493	17,220	18,713	1,423	20,136	11,552	31,688
9	Customer Service and Information Expense	Adj. IS-7	60,696	(54,379)	6,317	3,006	9,323	-	9,323	54,379	63,702
10	Administrative and General Expense	Adj. IS-8	64,841	(6,555)	58,286	230	58,516	323	58,839	6,555	65,394
11	Depreciation Expense	Adj. IS-9	108,967	-	108,967	1,568	110,535	-	110,535	-	110,535
12	Amortization Expense	Adj. IS-10	(23,443)	6,631	(16,812)	44,112	27,300	-	27,300	(6,631)	20,669
13	Taxes Other Than Income Taxes	Adj. IS-11	74,364	(45,593)	28,770	(533)	28,237	7,952	36,189	45,593	81,783
14	Total Operating Expense Before Ta:	SUM L5 to L13	$ 1,084,506	$ (777,371)	$ 307,134	$ 57,155	$ 364,289	$ 9,698	$ 373,987	$ 777,371	$ 1,151,359
15	Operating Income Before Tax	L4 - L14	$ 188,147	$ 1,254	$ 189,401	$ (131,138)	$ 58,262	$ 125,513	$ 183,775	$ (1,254)	$ 182,522
16	Federal Income Tax - Current	Adj. IS-12	$ 2,483	$ 240	$ 2,722	$ (11,878)	$ (9,156)	$ 23,988	$ 14,832	$ (240)	$ 14,593
17	State Income Tax - Current	Adj. IS-12	(358)	113	(245)	(4,727)	(4,972)	11,284	6,312	(113)	6,199
18	Federal Income Tax - Deferred	Adj. IS-13	27,599	-	27,599	(16,512)	11,086	-	11,086	-	11,086
19	State Income Tax - Deferred		-	-	-	-	-	-	-	-	-
20	Investment Tax Credit		(43)	-	(43)	-	(43)	-	(43)	-	(43)
21	Total Income Tax Expense	SUM L16 to L20	$ 29,681	$ 352	$ 30,034	$ (33,118)	$ (3,084)	$ 35,272	$ 32,188	$ (352)	$ 31,836
22	Total Operating Expense	L14 + L21	$ 1,114,187	$ (777,019)	$ 337,168	$ 24,038	$ 361,206	$ 44,970	$ 406,175	$ 777,019	$ 1,183,194
23	Operating Income	L4 - L22	$ 158,466	$ 901	$ 159,367	$ (98,021)	$ 61,346	$ 90,241	$ 151,587	$ (901)	$ 150,686

FirstEnergy Pennsylvania Electric Company
HTY ended December 31, 2023
($ in Thousands)
Adjustment IS-1 - Total FE PA Riders Retained

To adjust revenues and expenses to (1) exclude the revenues and expenses related to separate Section 1307 reconcilable riders not being rolled into base rates; and (2) adjust generation-related uncollectible accounts expense recovered through the Default Service Support Rider, as shown on Adjustment IS-6, Supporting Schedule 1.

Line	Description	Reference	Default Service Support	Energy Efficiency and Conservation	Universal Service	Solar	Price to Compare / Hourly Pricing	Total Surcharges Retained
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	Retail Sales		$ 175,030	$ 50,291	$ 116,651	$ 4,720	$ 1,811,340	$ 2,158,032
2	Sales for Resale		-	181	-	-	7,157	7,337
3	Other Operating Revenue		1,024	-	-	-	-	1,024
4	Total Operating Revenue	SUM L1 to L3	$ 176,054	$ 50,472	$ 116,651	$ 4,720	$ 1,818,497	$ 2,166,393
5	Power Supply Expense		$ 1,084	$ 8	$ -	$ 4,956	$ 1,725,821	$ 1,731,869
6	Transmission Expense		128,289	-	-	-	-	128,289
7	Distribution Expense		-	-	-	-	-	-
8	Customer Accounts Expense		39,087	-	-	-	332	39,419
9	Customer Service and Information Expense		51	48,777	124,621	-	-	173,449
10	Administrative and General Expense		-	20,619	-	-	-	20,619
11	Depreciation Expense		-	-	-	-	-	-
12	Amortization Expense		(1,085)	(21,878)	(16,365)	(600)	(14,086)	(54,014)
13	Taxes Other Than Income Taxes		10,405	2,927	6,873	304	107,779	128,289
14	Total Operating Expense Before Tax	SUM L5 to L13	$ 177,831	$ 50,452	$ 115,129	$ 4,660	$ 1,819,846	$ 2,167,919
15	Operating Income Before Tax	L4 - L14	$ (1,778)	$ 20	$ 1,522	$ 60	$ (1,349)	$ (1,526)
16	Federal Income Tax - Current		$ (340)	$ 4	$ 291	$ 11	$ (258)	$ (292)
17	State Income Tax - Current		(160)	2	137	5	(121)	(137)
18	Federal Income Tax - Deferred		-	-	-	-	-	-
19	State Income Tax - Deferred		-	-	-	-	-	-
20	Investment Tax Credit		-	-	-	-	-	-
21	Total Income Tax Expense	SUM L16 to L20	$ (500)	$ 6	$ 428	$ 17	$ (379)	$ (429)
22	Total Operating Expense	L14 + L21	$ 177,332	$ 50,458	$ 115,557	$ 4,677	$ 1,819,467	$ 2,167,490
23	Operating Income	L4 - L22	$ (1,278)	$ 14	$ 1,094	$ 43	$ (970)	$ (1,097)

FirstEnergy Pennsylvania Electric Company
HTY ended December 31, 2023
($ in Thousands)
Adjustment IS-1A - FE PA Met-Ed Rate District Riders Retained

To adjust revenues and expenses to (1) exclude the revenues and expenses related to separate Section 1307 reconcilable riders not being rolled into base rates; and (2) adjust generation-related uncollectible accounts expense recovered through the Default Service Support Rider, as shown on Adjustment IS-6, Supporting Schedule 1.

Line	Description	Reference	Default Service Support	Energy Efficiency and Conservation	Universal Service	Solar	Price to Compare / Hourly Pricing	Total Surcharges Retained
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	Retail Sales		$ 34,340	$ 14,050	$ 34,648	$ 2,028	$ 551,084	$ 636,150
2	Sales for Resale		-	73	-	-	2,091	2,165
3	Other Operating Revenue		226	-	-	-	-	226
4	Total Operating Revenue	SUM L1 to L3	$ 34,565	$ 14,123	$ 34,648	$ 2,028	$ 553,175	$ 638,540
5	Power Supply Expense		$ 7,544	$ 2	$ -	$ 2,148	$ 532,756	$ 542,451
6	Transmission Expense		12,145	-	-	-	-	12,145
7	Distribution Expense		-	-	-	-	-	-
8	Customer Accounts Expense		12,314	-	-	-	46	12,360
9	Customer Service and Information Expense		10	14,083	34,009	-	-	48,103
10	Administrative and General Expense		-	6,102	-	-	-	6,102
11	Depreciation Expense		-	-	-	-	-	-
12	Amortization Expense		(592)	(6,880)	(1,799)	(275)	(13,307)	(22,853)
13	Taxes Other Than Income Taxes		2,078	812	2,043	132	33,196	38,261
14	Total Operating Expense Before Tax	SUM L5 to L13	$ 33,499	$ 14,120	$ 34,253	$ 2,005	$ 552,691	$ 636,569
15	Operating Income Before Tax	L4 - L14	$ 1,066	$ 3	$ 396	$ 23	$ 484	$ 1,971
16	Federal Income Tax - Current		$ 204	$ 1	$ 76	$ 4	$ 92	$ 377
17	State Income Tax - Current		96	0	36	2	43	177
18	Federal Income Tax - Deferred		-	-	-	-	-	-
19	State Income Tax - Deferred		-	-	-	-	-	-
20	Investment Tax Credit		-	-	-	-	-	-
21	Total Income Tax Expense	SUM L16 to L20	$ 300	$ 1	$ 111	$ 6	$ 136	$ 554
22	Total Operating Expense	L14 + L21	$ 33,799	$ 14,121	$ 34,364	$ 2,012	$ 552,827	$ 637,123
23	Operating Income	L4 - L22	$ 766	$ 2	$ 284	$ 16	$ 348	$ 1,417

FirstEnergy Pennsylvania Electric Company
HTY ended December 31, 2023
($ in Thousands)
Adjustment IS-1B - FE PA Penelec Rate District Riders Retained

To adjust revenues and expenses to (1) exclude the revenues and expenses related to separate Section 1307 reconcilable riders not being rolled into base rates; and (2) adjust generation-related uncollectible accounts expense recovered through the Default Service Support Rider, as shown on Adjustment IS-6, Supporting Schedule 1.

Line	Description	Reference	Default Service Support	Energy Efficiency and Conservation	Universal Service	Solar	Price to Compare / Hourly Pricing	Total Surcharges Retained
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	Retail Sales		$ 69,594	$ 14,502	$ 38,035	$ 2,092	$ 441,471	$ 565,693
2	Sales for Resale		-	49	-	-	1,442	1,491
3	Other Operating Revenue		326	-	-	-	-	326
4	Total Operating Revenue	SUM L1 to L3	$ 69,920	$ 14,551	$ 38,035	$ 2,092	$ 442,913	$ 567,509
5	Power Supply Expense		$ 13,077	$ 2	$ -	$ 2,103	$ 417,887	$ 433,069
6	Transmission Expense		47,181	-	-	-	-	47,181
7	Distribution Expense		-	-	-	-	-	-
8	Customer Accounts Expense		11,800	-	-	-	240	12,040
9	Customer Service and Information Expense		17	13,763	41,684	-	-	55,464
10	Administrative and General Expense		-	5,986	-	-	-	5,986
11	Depreciation Expense		-	-	-	-	-	-
12	Amortization Expense		(5,815)	(6,063)	(6,390)	(173)	(138)	(18,580)
13	Taxes Other Than Income Taxes		4,082	838	2,234	133	26,047	33,334
14	Total Operating Expense Before Tax	SUM L5 to L13	$ 70,343	$ 14,527	$ 37,527	$ 2,063	$ 444,036	$ 568,495
15	Operating Income Before Tax	L4 - L14	$ (423)	$ 24	$ 507	$ 29	$ (1,123)	$ (985)
16	Federal Income Tax - Current		$ (81)	$ 5	$ 97	$ 6	$ (215)	$ (188)
17	State Income Tax - Current		(38)	2	46	3	(101)	(89)
18	Federal Income Tax - Deferred		-	-	-	-	-	-
19	State Income Tax - Deferred		-	-	-	-	-	-
20	Investment Tax Credit		-	-	-	-	-	-
21	Total Income Tax Expense	SUM L16 to L20	$ (119)	$ 7	$ 143	$ 8	$ (316)	$ (277)
22	Total Operating Expense	L14 + L21	$ 70,224	$ 14,533	$ 37,670	$ 2,071	$ 443,720	$ 568,218
23	Operating Income	L4 - L22	$ (304)	$ 17	$ 365	$ 21	$ (807)	$ (708)

FirstEnergy Pennsylvania Electric Company
HTY ended December 31, 2023
($ in Thousands)
Adjustment 1C - FE PA Penn Power Rate District Riders Retained

To adjust revenues and expenses to (1) exclude the revenues and expenses related to separate Section 1307 reconcilable riders not being rolled into base rates; and (2) adjust generation-related uncollectible accounts expense recovered through the Default Service Support Rider, as shown on Adjustment IS-6, Supporting Schedule 1.

Line	Description	Reference	Default Service Support	Energy Efficiency and Conservation	Universal Service	Solar	Price to Compare / Hourly Pricing	Total Surcharges Retained
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	Retail Sales		$ 256	$ 5,221	$ 10,735	$ 600	$ 166,608	$ 183,419
2	Sales for Resale		-	10	-	-	722	732
3	Other Operating Revenue		74	-	-	-	-	74
4	Total Operating Revenue	SUM L1 to L3	$ 330	$ 5,231	$ 10,735	$ 600	$ 167,330	$ 184,226
5	Power Supply Expense		$ (3,558)	$ 2	$ -	$ 705	$ 157,679	$ 154,828
6	Transmission Expense		4,561	-	-	-	-	4,561
7	Distribution Expense		-	-	-	-	-	-
8	Customer Accounts Expense		3,465	-	-	-	1	3,467
9	Customer Service and Information Expense		8	4,516	10,979	-	-	15,503
10	Administrative and General Expense		-	1,976	-	-	-	1,976
11	Depreciation Expense		-	-	-	-	-	-
12	Amortization Expense		(3,079)	(1,568)	(1,011)	(152)	(140)	(5,950)
13	Taxes Other Than Income Taxes		66	302	636	39	10,058	11,100
14	Total Operating Expense Before Tax	SUM L5 to L13	$ 1,463	$ 5,227	$ 10,603	$ 592	$ 167,598	$ 185,484
15	Operating Income Before Tax	L4 - L14	$ (1,133)	$ 3	$ 131	$ 8	$ (268)	$ (1,258)
16	Federal Income Tax - Current		$ (217)	$ 1	$ 25	$ 2	$ (51)	$ (240)
17	State Income Tax - Current		(102)	0	12	1	(24)	(113)
18	Federal Income Tax - Deferred		-	-	-	-	-	-
19	State Income Tax - Deferred		-	-	-	-	-	-
20	Investment Tax Credit		-	-	-	-	-	-
21	Total Income Tax Expense	SUM L16 to L20	$ (318)	$ 1	$ 37	$ 2	$ (75)	$ (354)
22	Total Operating Expense	L14 + L21	$ 1,145	$ 5,228	$ 10,640	$ 594	$ 167,523	$ 185,130
23	Operating Income	L4 - L22	$ (815)	$ 3	$ 94	$ 6	$ (193)	$ (905)

FirstEnergy Pennsylvania Electric Company
HTY ended December 31, 2023
($ in Thousands)
Adjustment 1D - FE PA West Penn Rate District Riders Retained

To adjust revenues and expenses to (1) exclude the revenues and expenses related to separate Section 1307 reconcilable riders not being rolled into base rates; and (2) adjust generation-related uncollectible accounts expense recovered through the Default Service Support Rider, as shown on Adjustment IS-6, Supporting Schedule 1.

Line	Description	Reference	Default Service Support	Energy Efficiency and Conservation	Universal Service	Solar	Price to Compare / Hourly Pricing	Total Surcharges Retained
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	Retail Sales		$ 70,841	$ 16,519	$ 33,233	$ -	$ 652,177	$ 772,770
2	Sales for Resale		-	49	-	-	2,901	2,950
3	Other Operating Revenue		398	-	-	-	-	398
4	Total Operating Revenue	SUM L1 to L3	$ 71,239	$ 16,567	$ 33,233	$ -	$ 655,079	$ 776,118
5	Power Supply Expense		$ (15,979)	$ 2	$ -	$ -	$ 617,499	$ 601,522
6	Transmission Expense		64,402	-	-	-	-	64,402
7	Distribution Expense		-	-	-	-	-	-
8	Customer Accounts Expense		11,508	-	-	-	44	11,552
9	Customer Service and Information Expense		15	16,414	37,950	-	-	54,379
10	Administrative and General Expense		-	6,555	-	-	-	6,555
11	Depreciation Expense		-	-	-	-	-	-
12	Amortization Expense		8,401	(7,367)	(7,165)	-	(501)	(6,631)
13	Taxes Other Than Income Taxes		4,180	975	1,961	-	38,478	45,593
14	Total Operating Expense Before Tax	SUM L5 to L13	$ 72,526	$ 16,578	$ 32,746	$ -	$ 655,521	$ 777,371
15	Operating Income Before Tax	L4 - L14	$ (1,287)	$ (11)	$ 487	$ -	$ (442)	$ (1,254)
16	Federal Income Tax - Current		$ (246)	$ (2)	$ 93	$ -	$ (85)	$ (240)
17	State Income Tax - Current		(116)	(1)	44	-	(40)	(113)
18	Federal Income Tax - Deferred		-	-	-	-	-	-
19	State Income Tax - Deferred		-	-	-	-	-	-
20	Investment Tax Credit		-	-	-	-	-	-
21	Total Income Tax Expense	SUM L16 to L20	$ (362)	$ (3)	$ 137	$ -	$ (124)	$ (352)
22	Total Operating Expense	L14 + L21	$ 72,165	$ 16,575	$ 32,883	$ -	$ 655,397	$ 777,019
23	Operating Income	L4 - L22	$ (926)	$ (8)	$ 350	$ -	$ (318)	$ (901)

FirstEnergy Pennsylvania Electric Company
HTY ended December 31, 2023
($ in Thousands)
Adjustment IS-2 - Base Operating Revenues

To adjust base operating revenues to: (1) eliminate revenues attributable to unbilled revenue and the Penelec Rate District's NY jurisdictional revenue; (2) annualize changes in number of customers; (3) normalize the sales and revenue effects of energy efficiency measures implemented or to be implemented under FE PA and its Rate Districts' Energy Efficiency and Conservation Phase IV Plan and to reflect the impact of behind-the-meter generation; and (4) include revenue associated with the acquisition of LIDA in the West Penn Rate District. FE PA witness Kehl is responsible for parts (2) through (4) of the adjustment.

			Rate District				Total
Line	Description	Reference	Met-Ed	Penelec	Penn Power	West Penn	FE PA
		(1)	(2)	(3)	(4)	(5)	(6)
	Eliminate unbilled and non-jurisdictional revenues						
1	Retail sales revenue per books	p. 25-29, L1, col. 4	$ 450,869	$ 468,713	$ 121,654	$ 408,204	$ 1,449,441
	Less:						
2	STAS revenue per books		$ -	$ 192	$ -	$ (443)	$ (251)
3	DSIC revenue per books		17,856	18,998	9,573	18,177	64,604
4	TCJA revenue per books		(29,571)	(26,133)	(7,750)	(19,064)	(82,518)
5	SMT revenue per books		1,960	(3,846)	432	(2,556)	(4,011)
6	Rider revenue rolled in per books	SUM L2 to L5	$ (9,755)	$ (10,789)	$ 2,255	$ (3,886)	$ (22,175)
7	Base distribution revenue per books	L6 - L1	$ 460,624	$ 479,502	$ 119,399	$ 412,090	$ 1,471,616
8	Base billed distribution revenues	Exhibit MSK-1	465,741	477,781	120,536	415,321	1,479,379
9	Eliminate unbilled and New York jurisdictional revenues	L8 - L6	$ 5,116	$ (1,721)	$ 1,137	$ 3,231	$ 7,763
	Base operating revenue adjustment						
10	Normalize customers to year end level	Exhibit MSK-1	$ (3,045)	$ (5,350)	$ (505)	$ 773	$ (8,127)
11	Adjust energy efficiency and behind-the-meter	Exhibit MSK-1	$ (9,555)	$ (11,496)	$ (2,368)	$ (7,063)	$ (30,482)
12	Other revenue adjustment	Exhibit MSK-1	$ -	$ -	$ -	$ -	$ -
13	Adjustment to base operating revenues	SUM L9 to L12	(7,484)	(18,567)	(1,737)	(3,059)	(30,846)
14	Adjusted retail sales revenue per books	L1 + L13	$ 443,386	$ 450,146	$ 119,918	$ 405,145	$ 1,418,594

FirstEnergy Pennsylvania Electric Company
HTY ended December 31, 2023
($ in Thousands)
Adjustment IS-3 - Other Operating Revenues

To adjust other operating revenues to: (1) reflect changes to tariff administrative fees, as supported by FE PA witness Kehl; (2) include West Penn Rate District's ground lease revenue from its FERC jurisdictional affiliate that is not included in the budget; (3) eliminate revenues associated with the West Penn Rate District's existing agreements with LIDA; (4) eliminate transmission revenue related to West Penn Rate District's FERC jurisdiction; and (5) eliminate an allocated portion related to Penelec Rate District's New York jurisdiction. FE PA witness Lyons is responsible for the allocation factor used in part (5) of the adjustment.

			Rate District				Total
Line	Description	Reference	Met-Ed	Penelec	Penn Power	West Penn	FE PA
		(1)	(2)	(3)	(4)	(5)	(6)
1	Other operating revenues per books	p. 25-29, L3, col. 4	$ 27,221	$ 22,924	$ 6,167	$ 88,331	$ 144,643
	Other operating revenue adjustments						
2	Adjusted reconnection fees	FE PA witness Kehl	372	237	36	258	904
3	Less: Reconnection fees per books		(893)	(505)	(72)	(517)	(1,988)
4	Total reconnection fee adjustment	L2 + L3	$ (521)	$ (268)	$ (36)	$ (258)	$ (1,084)
5	Adjusted return check charges	FE PA witness Kehl	257	171	120	195	743
6	Less: Return check charges per books		(257)	(171)	-	(130)	(558)
7	Total return check charge adjustment	L5 + L6	$ -	$ -	$ 120	$ 65	$ 185
8	Adjusted service charges	FE PA witness Kehl	-	-	-	-	-
9	Less: Service charges per books		(936)	(649)	-	-	(1,585)
10	Total service charge adjustment	L8 + L9	$ (936)	$ (649)	$ -	$ -	$ (1,585)
11	Include West Penn ground lease revenues not included in the budget		$ -	$ -	$ -	$ 2,373	$ 2,373
12	Eliminate LIDA revenues		$ -	$ -	$ -	$ (188)	$ (188)
13	Eliminate FERC jurisdictional revenues		$ -	$ -	$ -	$ (72,916)	$ (72,916)
14	Total before non-jurisdictional allocation	SUM L1, L4, L7, L10 to L13	$ 25,765	$ 22,006	$ 6,251	$ 17,407	$ 71,429
	Non-jurisdictional allocation						
15	Less: New York jurisdictional	-L1 * 0.51%	$ -	$ (117)	$ -	$ -	$ (117)
16	Total adjustment to other operating revenues	SUM L4, L7, L10 to L13, L15	(1,457)	(1,035)	84	(70,924)	(73,331)
17	Adjusted other operating revenues per books	L1 + L16	$ 25,765	$ 21,889	$ 6,251	$ 17,407	$ 71,312

FirstEnergy Pennsylvania Electric Company
HTY ended December 31, 2023
($ in Thousands)
Adjustment IS-4 - Transmission Expense

To adjust transmission expense to (1) reflect year end wage rates and employee levels; (2) reflect FirstEnergy Service Company year end wage rates and employee levels; (3) eliminate an allocated portion of transmission expense related to West Penn Rate District's FERC jurisdiction; and (4) eliminate an allocated portion related to Penelec Rate District's New York jurisdiction. FE PA witness Lyons is responsible for the allocation factor used in part (4) of the adjustment.

Line	Description	Reference	Rate District				Total
			Met-Ed	Penelec	Penn Power	West Penn	FE PA
		(1)	(2)	(3)	(4)	(5)	(6)
1	Transmission expense per books	p. 25-29, L6, col. 4	$ 593	$ 700	$ 165	$ 29,780	$ 31,238
	Payroll adjustment						
2	Adjust payroll expense to reflect year end employee levels, wage and salary rates	Adj. IS-4, SS 1, L19	7	3	1	18	29
3	Adjust FirstEnergy Service Company payroll expense allocated to FE PA to reflect year end employee levels, wage and salary rates	Adj. IS-4, SS 2, L8	0	0	0	3	4
4	Total payroll adjustment	L2 + L3	$ 8	$ 4	$ 1	$ 21	$ 33
5	Total before non-jurisdictional allocation	L1 + L4	$ 600	$ 703	$ 167	$ 29,801	$ 31,271
	Non-jurisdictional allocation						
6	Eliminate FERC jurisdictional expense	-L5 * 92.5%	-	-	-	(27,566)	(27,566)
7	Less: New York jurisdictional	-L5 * 0.61%	-	(4)	-	-	(4)
8	Total non-jurisdictional adjustment	L6 + L7	$ -	$ (4)	$ -	$ (27,566)	$ (27,570)
9	Total adjustment to transmission expense	L4 + L8	8	(1)	1	(27,545)	(27,537)
10	Adjusted transmission expense per books	L1 + L9	$ 600	$ 699	$ 167	$ 2,235	$ 3,701

FirstEnergy Pennsylvania Electric Company
HTY ended December 31, 2023
($ in Thousands)
Adjustment IS-4 - Supporting Schedule 1 - Payroll Expense

To determine the adjustment to payroll expense associated with year end bargaining and non-bargaining wage rates and employee levels; and to allocate the additional payroll expense to the proper FERC classification.

Line	Description	Reference	Rate District				Total FE PA
			Met-Ed	Penelec	Penn Power	West Penn	
		(1)	(2)	(3)	(4)	(5)	(6)
1	Total payroll	II-D-10, part (a) attachments, L6, col. Total	$ 86,710	$ 93,845	$ 24,265	$ 86,972	$ 291,792
	Bargaining Unit		**IBEW 777**	**IBEW 459**	**UWUA 140**	**UWUA 102**	**TOTAL**
2	Increase date	II-D-10, part (d)	11/1/2023	5/15/2023	7/1/2023	5/1/2023	
3	Straight time through increase dates		$ 34,994	$ 10,702	$ 5,978	$ 12,668	$ 64,342
4	Straight time rate of increase	II-D-10, part (d)	3.00%	2.50%	2.50%	3.50%	
5	Straight time increase in test year	L3 * L4	$ 1,050	$ 268	$ 149	$ 443	$ 1,910
	Bargaining Unit			**UWUA 180**			**TOTAL**
6	Increase date	II-D-10, part (d)		3/1/2023			
7	Straight time through increase dates		$ -	$ 1,732	$ -	$ -	$ 1,732
8	Straight time rate of increase	II-D-10, part (d)	0.00%	3.00%	0.00%	0.00%	
9	Straight time increase in test year	L7 * L8	$ -	$ 52	$ -	$ -	$ 52
		Non-Bargaining Employees					
10	Increase date	II-D-10, part (d)	3/1/2023	3/1/2023	3/1/2023	3/1/2023	3/1/2023
11	Straight time through increase dates		$ 2,113	$ 3,322	$ 641	$ 2,531	$ 8,606
12	Straight time rate of increase	II-D-10, part (d)	4.00%	4.00%	4.00%	4.00%	
13	Straight time increase in test year	L11 * L12	$ 85	$ 133	$ 26	$ 101	$ 344
14	Total payroll adjustment	L5 + L9 + L13	1,134	452	175	545	2,306
15	Total payroll as adjusted	L1 + L14	$ 87,844	$ 94,297	$ 24,440	$ 87,517	$ 294,099
16	O&M allocation percentage	II-D-10, part (f)	40.10%	42.30%	33.60%	40.30%	
17	O&M payroll adjustment	L14 * L16	$ 455	$ 191	$ 59	$ 219	$ 925
	Allocation of payroll adjustment						
18	Production		$ -	$ -	$ -	$ -	$ -
19	Transmission		7	3	1	18	29
20	Distribution		418	180	51	188	838
21	Customer accounts		15	4	2	7	28
22	Customer service		10	2	2	3	17
23	Administrative and general		5	2	3	4	13
24	Total	SUM L18 to L23	$ 455	$ 191	$ 59	$ 219	$ 925

FirstEnergy Pennsylvania Electric Company
HTY ended December 31, 2023
($ in Thousands)
Adjustment IS-4 - Supporting Schedule 2 - FirstEnergy Service Company Payroll Expense

To determine the adjustment to payroll expense associated with Service Company year end wage rates and employee levels; and to allocate the additional payroll expense to the proper FERC classification.

Line	Description	Reference	Rate District				Total FE PA
			Met-Ed	Penelec	Penn Power	West Penn	
		(1)	(2)	(3)	(4)	(5)	(6)
	First Energy Service Company						
1	Increase date	Adj. IS-4, SS 1, L10	3/1/2023	3/1/2023	3/1/2023	3/1/2023	3/1/2023
2	Straight time through increase dates		$ 3,766	$ 4,283	$ 1,033	$ 5,400	$ 14,482
3	Straight time rate of increase	Adj. IS-4, SS 1, L12	4.00%	4.00%	4.00%	4.00%	
4	Straight time increase in test year	L2 * L3	$ 151	$ 171	$ 41	$ 216	$ 579
5	O&M allocation percentage	Adj. IS-4, SS 1, L16	40.10%	42.30%	33.60%	40.30%	
6	O&M payroll adjustment	L4 * L5	$ 60	$ 72	$ 14	$ 87	$ 234
	Allocation of FESC payroll adjustment						
7	Production		$ -	$ -	$ -	$ -	$ -
8	Transmission		0	0	0	3	4
9	Distribution		13	18	3	20	53
10	Customer accounts		5	6	2	7	20
11	Customer service		7	8	2	17	34
12	Administrative and general		35	40	8	40	122
13	Total	SUM L7 to L12	$ 60	$ 72	$ 14	$ 87	$ 234

FirstEnergy Pennsylvania Electric Company
HTY ended December 31, 2023
($ in Thousands)
Adjustment IS-5 - Distribution Expense

To adjust distribution expense to (1) reflect year end wage rates and employee levels; (2) reflect FirstEnergy Service Company year end wage rates and employee levels; (3) reflect storm expense using a five-year average of actual storm expense, excluding extraordinary storms; (4) include enhanced vegetation management expense; (5) adjust inspection and maintenance of overhead lines and transformers expense to reflect a two-year cycle; (6) include the reclassification of amortization of gains and losses on reacquired debt; and (6) eliminate an allocated portion related to Penelec Rate District's New York jurisdiction. FE PA witness Smith is responsible for parts (4) and (5) of the adjustment. FE PA witness Lyons is responsible for the allocation factor used in part (7) of the adjustment.

Line	Description	Reference	Rate District				Total
			Met-Ed	Penelec	Penn Power	West Penn	FE PA
		(1)	(2)	(3)	(4)	(5)	(6)
1	Distribution expense per books	p. 25-29, L7, col. 4	$ 85,834	$ 93,332	$ 34,594	$ 90,332	$ 304,092
	Payroll adjustment						
2	Adjust payroll expense to reflect year end employee levels, wage and salary rates	Adj. IS-4, SS 1, L20	418	180	51	188	838
3	Adjust FirstEnergy Service Company payroll expense allocated to FE PA to reflect year end employee levels, wage and salary rates	Adj. IS-4, SS 2, L9	13	18	3	20	53
4	Total payroll adjustment	L2 + L3	$ 431	$ 198	$ 54	$ 208	$ 891
	Storm expense adjustment						
5	Adjust storm expense to reflect five-year average of actual storm costs, excluding extraordinary storm costs	Adj. IS-5, SS 1, L9	$ (1,278)	$ (9,257)	$ (14,454)	$ (11,369)	$ (36,358)
	Vegetation management adjustment						
6	Adjust vegetation management expense	FE PA witness Smith	$ 28,619	$ 25,365	$ 10,437	$ 28,425	$ 92,846
	Inspection and maintenance of overhead lines cycle						
7	Adjust inspection of overhead line expense	FE PA witness Smith	$ 2,315	$ 1,532	$ 345	$ 1,814	$ 6,007
	Reclassify amortization of gain/loss on reacquired debt						
8	Amortization of (gain) or loss on reacquired debt		$ 97	$ 68	$ 142	$ 20	$ 327
9	Total before non-jurisdictional allocation	SUM L1, L4 to L8	$ 116,018	$ 111,238	$ 31,119	$ 109,430	$ 367,805
	Non-jurisdictional allocation						
10	Less: New York jurisdictional	-L9 * 0.61%	$ -	$ (679)	$ -	$ -	$ (679)
11	Total adjustment to distribution expense	SUM L4 to L8 + L10	30,184	17,228	(3,475)	19,098	63,035
12	Adjusted distribution expense per books	L1 + L11	$ 116,018	$ 110,559	$ 31,119	$ 109,430	$ 367,127

FirstEnergy Pennsylvania Electric Company
HTY ended December 31, 2023
($ in Thousands)
Adjustment IS-5 - Supporting Schedule 1 - Five-Year Average Storm Expense

To determine the adjustment to storm expense associated with reflecting a five-year average of actual storm expenses, excluding extraordinary storms, in base rates. FE PA witness Smith is responsible for historical storm expense.

Line	Description	Reference	Rate District				Total
			Met-Ed	Penelec	Penn Power	West Penn	FE PA
		(1)	(2)	(3)	(4)	(5)	(6)
1	2019 storm expense		$ 28,551	$ 12,081	$ 4,252	$ 15,361	$ 60,246
2	2020 storm expense		26,290	10,873	3,562	5,755	46,479
3	2021 storm expense		24,676	6,082	2,483	7,621	40,862
4	2022 storm expense		20,478	14,307	3,418	19,502	57,705
5	2023 storm expense		26,597	11,426	2,360	18,336	58,720
6	Total	SUM L1 to L5	$ 126,592	$ 54,770	$ 16,074	$ 66,575	$ 264,012
7	Average balance	L6 / 5	$ 25,319	$ 10,954	$ 3,215	$ 13,315	$ 52,802
8	Less: Storm expense per books		(26,597)	(20,211)	(17,669)	(24,684)	(89,160)
9	Adjustment to storm expense	L7 + L8	$ (1,278)	$ (9,257)	$ (14,454)	$ (11,369)	$ (36,358)

FirstEnergy Pennsylvania Electric Company
HTY ended December 31, 2023
($ in Thousands)
Adjustment IS-6 - Customer Accounts Expense

To adjust customer accounts expense to (1) reflect year end wage rates and employee levels; (2) reflect FirstEnergy Service Company year end wage rates and employee levels; (3) reflect increased uncollectible accounts expense, as supported by FE PA witness Jones; (4) reflect increased O&M costs associated with serving new customers; (5) eliminate an allocated portion related to Penelec Rate District's New York jurisdiction; (6) include interest on customer deposits; and (7) include customer credit card payment processing fees, as supported by FE PA witness Jones.

Line	Description	Reference	Rate District				Total
			Met-Ed	Penelec	Penn Power	West Penn	FE PA
		(1)	(2)	(3)	(4)	(5)	(6)
1	Customer accounts expense per books	p. 25-29 L8 col. 4	$ 425	$ 2,833	$ (615)	$ 1,493	$ 4,136
	Payroll adjustment						
2	Adjust payroll expense to reflect year end employee levels, wage and salary rates	Adj. IS-4, SS 1, L21	15	4	2	7	28
3	Adjust FirstEnergy Service Company payroll expense allocated to FE PA to reflect year end employee levels, wage and salary rates	Adj. IS-4, SS 2, L10	5	6	2	7	20
4	Total payroll adjustment	L2 + L3	$ 20	$ 11	$ 4	$ 14	$ 49
	Uncollectible accounts expense adjustment						
5	Uncollectible accounts expense	Adj. IS-6, SS 1, L15	$ 14,346	$ 13,314	$ 4,482	$ 13,379	$ 45,521
	Cost associated with serving additional customers						
6	Increased O&M costs associated with increased number of customers in normalized revenue levels	Adj. IS-6, SS 2, L12	$ (44)	$ (83)	$ (8)	$ 15	$ (120)
7	Total before non-jurisdictional allocation	SUM L1, L4 to L6	$ 14,748	$ 16,076	$ 3,862	$ 14,901	$ 49,587
	Non-jurisdictional allocation						
8	Less: New York jurisdictional	-L7 * 0.35%	$ -	$ (56)	$ -	$ -	$ (56)
	Interest on customer deposits						
9	Interest on customer deposits	Adj. IS-6, SS 3, L8	$ 2,501	$ 2,081	$ 537	$ 2,159	$ 7,278
	Credit card payment processing fee adjustment						
10	Include customer credit card payment processing fees	FE PA witness Jones	$ 1,698	$ 1,481	$ 375	$ 1,653	$ 5,208
11	Total adjustment to customer accounts expense	SUM L4 to L6 + SUM L8 to L10	18,522	16,749	5,390	17,220	57,880
12	Adjusted customer accounts expense per books	L1 + L11	$ 18,947	$ 19,582	$ 4,775	$ 18,713	$ 62,017

FirstEnergy Pennsylvania Electric Company
HTY ended December 31, 2023
($ in Thousands)
Adjustment IS-6 - Supporting Schedule 1 - Uncollectible accounts expense

To (1) adjust uncollectible accounts expense, as supported by FE PA witness Jones, based on normalized revenues; and (2) to determine the generation-related uncollectible accounts expense associated with default service, which is recovered in the Default Service Support rider for all residential and commercial customers and Hourly Pricing Default Service rider for non-shopping industrial customers.

Line	Description	Reference	Rate District				Total
			Met-Ed	Penelec	Penn Power	West Penn	FE PA
		(1)	(2)	(3)	(4)	(5)	(6)
1	Uncollectible accounts expense per books		$ 4,850	$ 6,358	$ 518	$ 3,679	$ 15,404
	Uncollectible accounts expense to total billed revenue						
2	Billed revenues as adjusted	Adj. IS-2, L14	$ 443,386	$ 450,146	$ 119,918	$ 405,145	$ 1,418,594
3	Billed Price to Compare / Hourly Pricing default service revenues	Adj. IS-1 , L1, col. 6	551,084	441,471	166,608	652,177	1,811,340
4	Billed revenues on riders retained, excluding Price to Compare / Hourly Pricing default service revenues	Adj. IS-1 , L1, col. 7 - L3	85,066	124,222	16,811	120,593	346,692
5	POR eligible revenues billed on behalf of EGSs		394,555	419,513	142,175	437,827	1,394,070
6	Total billed revenues		$ 1,474,090	$ 1,435,352	$ 445,512	$ 1,615,742	$ 4,970,696
7	Total adjusted uncollectible accounts expense	Exhibit MAJ-1	19,196	19,672	5,000	17,058	60,925
8	Uncollectible accounts expense rate	L7 / L6	(0.013022)	(0.013705)	(0.011222)	(0.010557)	(0.012257)
	Base rates uncollectible accounts expense						
9	Base billed revenues	L2 + L4	528,452	574,368	136,729	525,737	1,765,286
10	Base rate and retained rider uncollectible accounts expense	-L8 * L9	$ 6,882	$ 7,872	$ 1,534	$ 5,550	$ 21,838
	Generation-related uncollectible accounts expense						
11	Generation-related billed revenues	L3 + L5	945,639	860,984	308,783	1,090,005	3,205,410
12	Generation-related uncollectible accounts expense	-L8 * L11	$ 12,314	$ 11,800	$ 3,465	$ 11,508	$ 39,087
13	Less: Generation related uncollectible account expense in the DSS and HP Riders		(13,490)	(10,681)	(2,618)	(10,882)	(37,672)
14	Adjustment to generation-related uncollectible accounts expense	L12 + L13	$ (1,176)	$ 1,119	$ 847	$ 625	$ 1,415
15	Total adjustment to uncollectible accounts expense	L10 + L12 - L1	14,346	13,314	4,482	13,379	45,521
16	Uncollectible accounts expense as adjusted	L1 + L15	$ 19,196	$ 19,672	$ 5,000	$ 17,058	$ 60,925

FirstEnergy Pennsylvania Electric Company
HTY ended December 31, 2023
($ in Thousands)
Adjustment IS-6 - Supporting Schedule 2 - Expense Associated with Serving New Customers

To determine the cost associated with serving the additional customers reflected in Adjustment IS-2. The ratio of non-payroll customer account expense to total revenue is applied to the additional revenue from increased customers to estimate this cost. The Commission previously recognized and approved this adjustment. The adjustment to base operating revenue for changes in number of customers is supported by FE PA witness Kehl.

Line	Description	Reference	Rate District				Total
			Met-Ed	Penelec	Penn Power	West Penn	FE PA
		(1)	(2)	(3)	(4)	(5)	(6)
	Customer Account Expense Excluding Labor and Uncollectibles						
1	Customer accounts expense per books	p. 25-29, L8, col. 2	$ 12,785	$ 14,874	$ 2,852	$ 13,045	$ 43,555
2	Additional uncollectible accounts expense	Adj. IS-6, SS1, L15	14,346	13,314	4,482	13,379	45,521
3	Adjusted customer accounts expense	L1 + L2	$ 27,131	$ 28,188	$ 7,333	$ 26,424	$ 89,076
4	Less: Adjusted uncollectible accounts expense	Adj. IS-6, -L7	(19,196)	(19,672)	(5,000)	(17,058)	(60,925)
5	Less: Labor expense		(1,223)	(1,032)	(361)	(1,197)	(3,813)
6	Customer accounts expense excluding labor and uncollectible expense	SUM L3 to L5	$ 6,712	$ 7,484	$ 1,972	$ 8,169	$ 24,337
	Total Distribution Revenue						
7	Distribution revenue per books	Adj. IS-2, L7	$ 460,624	$ 479,502	$ 119,399	$ 412,090	$ 1,471,616
8	Late payment charges per books		5,045	5,188	1,335	5,152	16,720
9	Total distribution revenue	L7 + L8	$ 465,670	$ 484,690	$ 120,734	$ 417,242	$ 1,488,336
10	Ratio of customer accounts expense to total revenue	L6 / L9	1.44%	1.54%	1.63%	1.96%	
11	Revenue from added customers	Adj. IS-2, L10	(3,045)	(5,350)	(505)	773	(8,127)
12	Additional expense from added customers	L10 * L11	$ (44)	$ (83)	$ (8)	$ 15	$ (120)

FirstEnergy Pennsylvania Electric Company
HTY ended December 31, 2023
($ in Thousands)
Adjustment IS-6 - Supporting Schedule 3 - Allow for Interest Expense on Customer Deposits

To determine the interest paid on customer deposits. Since customer deposits are funds supplied to the Company by customers, they are included in rate base as a deduction. The Commission previously recognized this adjustment to include the corresponding interest paid to customers on these deposits as a expense.

Line	Description	Reference	Rate District				Total
			Met-Ed	Penelec	Penn Power	West Penn	FE PA
		(1)	(2)	(3)	(4)	(5)	(6)
1	Customer deposits included in rate base	Adj. RB-6, -L17	$ 35,853	$ 30,331	$ 7,833	$ 31,164	$ 105,182
	Residential customer deposit interest						
2	Residential customer deposits		$ 17,482	$ 13,067	$ 3,349	$ 14,479	$ 48,377
3	Interest rate on residential deposits		8.00%	8.00%	8.00%	8.00%	8.00%
4	Interest expense on residential customer deposits	L2 * L3	$ 1,399	$ 1,045	$ 268	$ 1,158	$ 3,870
	Non-residential customer deposit interest						
5	Non-residential customer deposits		$ 18,371	$ 17,265	$ 4,484	$ 16,685	$ 56,805
6	Interest rate on non-residential deposits		6.00%	6.00%	6.00%	6.00%	6.00%
7	Interest expense on non-residential customer deposits	L5 * L6	$ 1,102	$ 1,036	$ 269	$ 1,001	$ 3,408
8	Total interest expense on customer deposits	L4 + L7	$ 2,501	$ 2,081	$ 537	$ 2,159	$ 7,278

FirstEnergy Pennsylvania Electric Company
HTY ended December 31, 2023
($ in Thousands)
Adjustment IS-7 - Customer Service and Information Expense

To adjust customer service and information expense to (1) reflect year end wage rates and employee levels; (2) reflect FirstEnergy Service Company year end wage rates and employee levels; (3) include additional expense for the low income outreach program; (4) include additional expense for the electric vehicle rebate program; and (5) eliminate an allocated portion related to Penelec Rate District's New York jurisdiction. FE PA witness Jones is responsible for parts (3) and (4) of the adjustment.

Line	Description	Reference	Rate District				Total
			Met-Ed	Penelec	Penn Power	West Penn	FE PA
		(1)	(2)	(3)	(4)	(5)	(6)
1	Customer service & information expense per books	p. 25-29, L9, col. 4	$ 6,597	$ 6,019	$ 1,767	$ 6,317	$ 20,700
	Payroll adjustment						
2	Adjust payroll expense to reflect year end employee levels, wage and salary rates	Adj. IS-4, SS 1, L22	10	2	2	3	17
3	Adjust FirstEnergy Service Company payroll expense allocated to FE PA to reflect year end employee levels, wage and salary rates	Adj. IS-4, SS 2, L11	7	8	2	17	34
4	Total payroll adjustment	L2 + L3	$ 17	$ 10	$ 3	$ 21	$ 51
5	Total before non-jurisdictional allocation	L1 + L4	$ 6,614	$ 6,029	$ 1,770	$ 6,338	$ 20,751
	Non-jurisdictional allocation						
6	Less: New York jurisdictional	-L5 * 0.6%	$ -	$ (36)	$ -	$ -	$ (36)
	Low income outreach program adjustment						
7	Adjust expense to reflect low income outreach program	FE PA witness Jones	$ 222	$ 211	$ 64	$ 266	$ 763
	Electric vehicle rebate program adjustment						
8	Adjust expense to reflect electric vehicle rebate program	FE PA witness Jones	$ 1,924	$ 2,292	$ 545	$ 2,719	$ 7,480
9	Total adjustment to customer service and information expense	SUM L4, L6 to L8	2,163	2,477	611	3,006	8,257
10	Adjusted customer service & information expense per books	L1 + L9	$ 8,760	$ 8,496	$ 2,379	$ 9,323	$ 28,957

FirstEnergy Pennsylvania Electric Company
HTY ended December 31, 2023
($ in Thousands)
Adjustment IS-8 - Administrative and General Expense

To adjust administrative and general expense to (1) reflect year end wage rates and employee levels; (2) reflect FirstEnergy Service Company year end wage rates and employee levels; (3) reflect pension expense using the delayed recognition methodology; (4) reflect OPEB expense using the delayed recognition methodology; (5) reflect employee benefit expense at year end wage rates and employee levels; (6) eliminate an allocated portion related to West Penn Rate District's FERC jurisdiction; (7) eliminate an allocated portion related to Penelec Rate District's New York jurisdiction; and (8) include the normalization of rate case expenses over a three year period. FE PA witness Ashton is responsible for parts (3) and (4) of the adjustment.

Line	Description	Reference	Rate District				Total FE PA
			Met-Ed	Penelec	Penn Power	West Penn	
		(1)	(2)	(3)	(4)	(5)	(6)
1	Administrative & general expense per books	p. 25-29, L10, col. 4	$ 62,129	$ 40,099	$ 6,405	$ 58,286	$ 166,919
	Payroll adjustment						
2	Adjust payroll expense to reflect year end employee levels, wage and salary rates	Adj. IS-4, SS 1, L23	5	2	3	4	13
3	Adjust FirstEnergy Service Company payroll expense allocated to FE PA to reflect year end employee levels, wage and salary rates	Adj. IS-4, SS 2, L12	35	40	8	40	122
4	Total payroll adjustment	L2 + L3	$ 39	$ 43	$ 10	$ 43	$ 135
	Pension adjustment						
5	Eliminate pension expense per books		6,172	6,347	1,554	9,852	23,925
6	Include pension expense before delayed recognition	Exhibit TMA-1	(6,134)	(5,988)	(1,519)	(8,629)	(22,269)
7	Include delayed recognition of actuarial gains and losses	Exhibit TMA-1	19,015	22,638	6,474	7,280	55,406
8	Eliminate immediate recognition of actuarial gains and losses per books		(16,104)	(12,290)	(3,622)	(3,076)	(35,091)
9	Total pension adjustment	SUM L5 to L8	$ 2,949	$ 10,708	$ 2,888	$ 5,427	$ 21,971
	OPEB adjustment						
10	Eliminate OPEB expense per books	Exhibit TMA-2	(374)	5,380	222	1,338	6,566
11	Include OPEB expense before delayed recognition	Exhibit TMA-2	802	(4,871)	(100)	(778)	(4,947)
12	Include delayed recognition of actuarial gains and losses		3,300	(36)	359	292	3,916
13	Eliminate immediate recognition of actuarial gains and losses per books		(3,054)	7,868	(367)	482	4,929
14	Total OPEB adjustment	SUM L10 to L13	$ 674	$ 8,341	$ 114	$ 1,335	$ 10,464
	Employee benefit adjustment						
15	Adjust employee benefit expenses	Adj. IS-8, SS 1, L14	$ 62	$ 40	$ 10	$ 18	$ 131
16	Total before non-jurisdictional allocation	SUM L1, L4, L9, L14 and L15	$ 65,854	$ 59,230	$ 9,426	$ 65,110	$ 199,620
	Non-jurisdictional allocation						
17	Eliminate FERC jurisdictional expense	-L16 * 10.57%	-	-	-	(6,882)	(6,882)
18	Less: New York jurisdictional	-L16 * 0.59%	-	(349)	-	-	(349)
19	Total non-jurisdictional adjustment	L17 + L18	$ -	$ (349)	$ -	$ (6,882)	$ (7,232)
	Rate case expense adjustment						
20	Rate case expenses to be incurred during current rate proceeding	Adj. IS-8, SS 2, L6	$ 234	$ 234	$ 77	$ 288	$ 833
21	Total adjustment to administrative and general expense	SUM L4, L9, L14, L15, L19 and L20	3,958	19,017	3,099	230	26,304
22	Adjusted administrative & general expense per books	L1 + L21	$ 66,087	$ 59,115	$ 9,504	$ 58,516	$ 193,222

FirstEnergy Pennsylvania Electric Company
HTY ended December 31, 2023
($ in Thousands)
Adjustment IS-8 - Supporting Schedule 1 - Adjustment to Employee Benefit Expenses

To determine the normalized costs associated with providing employee benefits related to the increased O&M payroll expense reflected in Adjustment IS-4, Supporting Schedule 1.

Line	Description	Reference	Rate District				Total FE PA
			Met-Ed	Penelec	Penn Power	West Penn	
		(1)	(2)	(3)	(4)	(5)	(6)
	Benefits expense to total payroll expense						
1	Workers Compensation	II-D-10 attachments, L7	$ 783	$ (83)	$ (155)	$ 320	$ 865
2	Pension costs - normalized	II-D-10 attachments, L8 + Adj. IS-8, L9	(2,352)	5,643	1,523	(2,212)	2,602
3	OPEB costs - normalized	II-D-10 attachments, L9 + Adj. IS-8, L14	973	2,376	(173)	(98)	3,077
4	Medical insurance	II-D-10 attachments, L11	10,239	8,632	2,630	6,068	27,568
5	Savings plan	II-D-10 attachments, L14	2,154	2,735	770	2,562	8,220
6	Other	II-D-10 attachments	74	449	(476)	614	661
7	Total benefit expense	SUM L1 to L6	$ 11,871	$ 19,752	$ 4,119	$ 7,253	$ 42,995
8	Total payroll expense	Adj. IS-4, SS 1, L1	86,710	93,845	24,265	86,972	291,792
9	Effective benefit rate	L7 / L8	13.69%	21.05%	16.97%	8.34%	14.73%
10	Payroll adjustment	Adj. IS-4, SS 1, L14	1,134	452	175	545	2,306
11	Benefit adjustment	L9 * L10	155	95	30	45	326
12	Adjusted employee benefits per books	L7 + L11	$ 12,026	$ 19,848	$ 4,148	$ 7,298	$ 43,320
13	O&M allocation percentage	Adj. IS-4, SS 1, L16	40.10%	42.30%	33.60%	40.30%	
14	O&M benefit adjustment	L11 * L13	$ 62	$ 40	$ 10	$ 18	$ 131

FirstEnergy Pennsylvania Electric Company
HTY ended December 31, 2023
($ in Thousands)
Adjustment IS-8 - Supporting Schedule 2 - Rate Case Expenses

To provide a schedule of rate case expenses and determine the amortization of those expenses over a three-year period.

Line	Description	Reference	Rate District				Total
			Met-Ed	Penelec	Penn Power	West Penn	FE PA
		(1)	(2)	(3)	(4)	(5)	(6)
1	External legal expenses		$ 424	$ 423	$ 122	$ 531	$ 1,500
2	Total expert witness expenses		193	192	84	231	700
3	Other expenses [(A)]		84	88	26	103	300
4	Total rate case expenses	L1 to L3	$ 701	$ 703	$ 232	$ 865	$ 2,500
5	Recovery period		3	3	3	3	3
6	Annual rate case expense recovery	L4 / L5	$ 234	$ 234	$ 77	$ 288	$ 833

Note:

(A) Other expenses include but are not limited to:
copying
postage and courier services
public input hearing costs such as cost of facilities, travel, hotel, and meals
customer notification cost such as newspaper notices and bill inserts
transcripts
evidentiary hearing costs such as travel, hotel, and meals

FirstEnergy Pennsylvania Electric Company
HTY ended December 31, 2023
($ in Thousands)
Adjustment IS-9 - Depreciation Expense

To adjust depreciation expense to (1) reflect the application of equal life group ("ELG") method depreciation rates, as supported by FE PA witness Spanos, on adjusted plant in service; (2) restate cot of removal / net salvage expense on a five-year average basis; and (3) eliminate an allocated portion of cost of removal / net salvage expense related to Penelec Rate District's New York jurisdiction.

Line	Description	Reference	Rate District				Total
			Met-Ed	Penelec	Penn Power	West Penn	FE PA
		(1)	(2)	(3)	(4)	(5)	(6)
	Depreciation expense adjustment						
1	Depreciation expense books	p. 25-29, L11, col. 4	$ 89,552	$ 91,479	$ 27,281	$ 108,967	$ 317,279
2	Less: Cost of removal / salvage expense books		(18,371)	(17,854)	(5,940)	(18,889)	(61,053)
3	Depreciation expense per books	L1+ L2	$ 71,181	$ 73,625	$ 21,341	$ 90,078	$ 256,226
4	Include depreciation expense on adjusted plant in service	Adj. IS-9, SS 1, col. 3	89,640	99,357	26,134	93,113	308,245
5	Adjustment to depreciation expense	L4 - L3	$ 18,460	$ 25,732	$ 4,793	$ 3,035	$ 52,019
	Cost of removal / salvage adjustment						
6	Cost of removal / salvage expense books	-L2	$ 18,371	$ 17,854	$ 5,940	$ 18,889	$ 61,053
7	2019 cost of removal / salvage expense		$ 11,454	$ 12,129	$ 5,822	$ 17,970	$ 47,374
8	2020 cost of removal / salvage expense		13,677	13,152	4,922	24,147	55,898
9	2021 cost of removal / salvage expense		13,921	17,502	4,449	13,460	49,332
10	2022 cost of removal / salvage expense		15,087	12,915	5,319	15,892	49,214
11	2023 cost of removal / salvage expense		16,248	16,579	5,567	15,639	54,033
12	Total	SUM L7 to L11	$ 70,387	$ 72,278	$ 26,079	$ 87,108	$ 255,852
13	Average cost of removal / salvage expense	L12 / 5	14,078	14,456	5,216	17,422	51,170
14	Adjustment to cost of removal / salvage expense	L13 - L6	$ (4,294)	$ (3,398)	$ (724)	$ (1,467)	$ (9,883)
15	Total before non-jurisdictional allocation	L6 + L14	$ 14,078	$ 14,456	$ 5,216	$ 17,422	$ 51,170
	Non-jurisdictional allocation						
16	Less: New York jurisdictional	-L15 * 0.55%	$ -	$ (80)	$ -	$ -	$ (80)
17	Total adjustment to depreciation expense	L5 + L14 + L16	14,166	22,254	4,069	1,568	42,057
18	Adjusted depreciation expense per books	L1 + L17	$ 103,718	$ 113,733	$ 31,350	$ 110,535	$ 359,335

FirstEnergy Pennsylvania Electric Company
HTY ending December 31, 2023
($ in Thousands)
Adjustment 9 - Supporting Schedule 1 - Total FE PA Depreciation Expense

To adjust depreciation expense to (1) reflect ELG rates, as supported by FE PA witness Spanos, on adjusted plant in service.

Line	Acct No.	Description	Plant in Service, as adjusted	Accrual Rate	Depreciation Expense
			(1)	(2)	(3)
		INTANGIBLE PLANT			
1	303	Miscellaneous intangible plant	$ 345,001	6.42%	$ 22,146
2		Subtotal - Intangible plant	$ 345,001	6.42%	$ 22,146
		TRANSMISSION PLANT			
3	350.2	Land rights	$ 79,469	1.30%	$ 1,036
4	352	Structures and improvements	-	0.00%	-
5	353	Station equipment	-	0.00%	-
6	354	Towers and fixtures	-	0.00%	-
7	355	Poles and fixtures	-	0.00%	-
8	356	Overhead conductors and devices	-	0.00%	-
9	357	Underground conduit	-	0.00%	-
10	358	Underground conductors and devices	-	0.00%	-
11	359	Roads and trails	-	0.00%	-
12	359.1	Asset retirement costs for transmission plant	-	0.00%	-
13		Subtotal - Transmission plant	$ 79,469	1.30%	$ 1,036
		DISTRIBUTION PLANT			
14	360.2	Land rights	$ 61,137	0.77%	$ 468
15	361	Structures and improvements	65,976	1.32%	869
16	362	Station equipment	1,228,590	1.90%	23,363
17	363	Energy storage equipment	-	0.00%	-
18	364	Poles, towers and fixtures	1,890,618	1.73%	32,795
19	365	Overhead conductors and devices	3,210,798	2.25%	72,105
20	366	Underground conduit	114,043	1.66%	1,892
21	367	Underground conductors and devices	881,517	2.26%	19,890
22	368	Line transformers	1,545,674	2.61%	40,405
23	369	Services	522,475	1.84%	9,615
24	370	Meters	527,476	8.70%	45,903
25	371	Installations on customers' premises	47,503	1.81%	861
26	372	Leased property on customers' premises	493	0.57%	3
27	373	Street lighting and signal systems	115,905	7.42%	8,604
28	374	Asset retirement costs for distribution plant	-	0.00%	-
29		Subtotal - Distribution plant	$ 10,212,204	2.51%	$ 256,773
		GENERAL PLANT			
30	389.2	Land rights	$ 332	1.22%	$ 4
31	390	Structures and improvements	313,171	3.16%	9,907
32	391	Office furniture and equipment	39,599	10.93%	4,329
33	392	Transportation equipment	27,335	8.26%	2,259
34	393	Stores equipment	1,219	1.05%	13
35	394	Tools, shop and garage equipment	53,576	4.92%	2,635
36	395	Laboratory equipment	728	1.89%	14
37	396	Power operated equipment	8,033	1.79%	144
38	397	Communication equipment	129,584	6.93%	8,982
39	398	Miscellaneous equipment	431	0.69%	3
40	399	Other tangible property	-	0.00%	-
41	399.1	Asset retirement costs for general plant	-	0.00%	-
42		Subtotal - General plant	$ 574,008	4.93%	$ 28,290
43		Total - Electric plant in service	$ 11,210,682	2.75%	$ 308,245

FirstEnergy Pennsylvania Electric Company
HTY ending December 31, 2023
($ in Thousands)
Adjustment 9 - Supporting Schedule 1A - FE PA Met-Ed Rate District Depreciation Expense

To adjust depreciation expense to (1) reflect ELG rates, as supported by FE PA witness Spanos, on adjusted plant in service.

Line	Acct No.	Description	Plant in Service, as adjusted	Accrual Rate	Depreciation Expense
			(1)	(2)	(3)
		INTANGIBLE PLANT			
1	303	Miscellaneous intangible plant	$ 96,602	5.42%	$ 5,232
2		Subtotal - Intangible plant	$ 96,602	5.42%	$ 5,232
		TRANSMISSION PLANT			
3	350.2	Land rights	$ 26,938	1.34%	$ 361
4	352	Structures and improvements	-	0.00%	-
5	353	Station equipment	-	0.00%	-
6	354	Towers and fixtures	-	0.00%	-
7	355	Poles and fixtures	-	0.00%	-
8	356	Overhead conductors and devices	-	0.00%	-
9	357	Underground conduit	-	0.00%	-
10	358	Underground conductors and devices	-	0.00%	-
11	359	Roads and trails	-	0.00%	-
12	359.1	Asset retirement costs for transmission plant	-	0.00%	-
13		Subtotal - Transmission plant	$ 26,938	1.34%	$ 361
		DISTRIBUTION PLANT			
14	360.2	Land rights	$ 28,933	0.50%	$ 145
15	361	Structures and improvements	18,103	1.40%	254
16	362	Station equipment	321,277	1.94%	6,231
17	363	Energy storage equipment	-	0.00%	-
18	364	Poles, towers and fixtures	555,814	1.97%	10,949
19	365	Overhead conductors and devices	849,314	2.46%	20,922
20	366	Underground conduit	35,459	1.68%	595
21	367	Underground conductors and devices	319,844	2.24%	7,161
22	368	Line transformers	491,546	2.69%	13,200
23	369	Services	199,370	2.13%	4,244
24	370	Meters	141,705	8.82%	12,498
25	371	Installations on customers' premises	4,862	1.89%	92
26	372	Leased property on customers' premises	-	0.00%	-
27	373	Street lighting and signal systems	19,117	5.76%	1,101
28	374	Asset retirement costs for distribution plant	-	0.00%	-
29		Subtotal - Distribution plant	$ 2,985,344	2.59%	$ 77,393
		GENERAL PLANT			
30	389.2	Land rights	$ 18	0.39%	$ 0
31	390	Structures and improvements	132,739	3.09%	4,104
32	391	Office furniture and equipment	10,051	5.05%	507
33	392	Transportation equipment	5,662	7.00%	396
34	393	Stores equipment	300	0.38%	1
35	394	Tools, shop and garage equipment	12,659	3.60%	455
36	395	Laboratory equipment	86	0.00%	-
37	396	Power operated equipment	1,249	3.32%	41
38	397	Communication equipment	32,900	3.49%	1,147
39	398	Miscellaneous equipment	76	1.85%	1
40	399	Other tangible property	-	0.00%	-
41	399.1	Asset retirement costs for general plant	-	0.00%	-
42		Subtotal - General plant	$ 195,739	3.40%	$ 6,654
43		Total - Electric plant in service	$ 3,304,623	2.71%	$ 89,640

FirstEnergy Pennsylvania Electric Company
HTY ending December 31, 2023
($ in Thousands)
Adjustment 9 - Supporting Schedule 1B - FE PA Penelec Rate District Depreciation Expense

To adjust depreciation expense to (1) reflect ELG rates, as supported by FE PA witness Spanos, on adjusted plant in service.

Line	Acct No.	Description	Plant in Service, as adjusted	Accrual Rate	Depreciation Expense
			(1)	(2)	(3)
		INTANGIBLE PLANT			
1	303	Miscellaneous intangible plant	$ 102,142	6.33%	$ 6,469
2		Subtotal - Intangible plant	$ 102,142	6.33%	$ 6,469
		TRANSMISSION PLANT			
3	350.2	Land rights	$ 12,640	1.51%	$ 191
4	352	Structures and improvements	-	0.00%	-
5	353	Station equipment	-	0.00%	-
6	354	Towers and fixtures	-	0.00%	-
7	355	Poles and fixtures	-	0.00%	-
8	356	Overhead conductors and devices	-	0.00%	-
9	357	Underground conduit	-	0.00%	-
10	358	Underground conductors and devices	-	0.00%	-
11	359	Roads and trails	-	0.00%	-
12	359.1	Asset retirement costs for transmission plant	-	0.00%	-
13		Subtotal - Transmission plant	$ 12,640	1.51%	$ 191
		DISTRIBUTION PLANT			
14	360.2	Land rights	$ 15,524	0.85%	$ 132
15	361	Structures and improvements	18,596	1.25%	233
16	362	Station equipment	374,574	1.93%	7,229
17	363	Energy storage equipment	-	0.00%	-
18	364	Poles, towers and fixtures	683,096	1.68%	11,453
19	365	Overhead conductors and devices	1,181,302	2.23%	26,368
20	366	Underground conduit	45,640	1.63%	744
21	367	Underground conductors and devices	229,174	2.52%	5,767
22	368	Line transformers	445,438	2.65%	11,824
23	369	Services	136,896	1.76%	2,406
24	370	Meters	139,774	9.02%	12,610
25	371	Installations on customers' premises	28,503	1.60%	455
26	372	Leased property on customers' premises	195	0.07%	0
27	373	Street lighting and signal systems	42,621	8.55%	3,642
28	374	Asset retirement costs for distribution plant	-	0.00%	-
29		Subtotal - Distribution plant	$ 3,341,334	2.48%	$ 82,863
		GENERAL PLANT			
30	389.2	Land rights	$ 21	0.00%	$ -
31	390	Structures and improvements	86,113	3.06%	2,632
32	391	Office furniture and equipment	11,973	17.72%	2,122
33	392	Transportation equipment	9,349	6.03%	564
34	393	Stores equipment	580	0.00%	-
35	394	Tools, shop and garage equipment	18,421	4.65%	856
36	395	Laboratory equipment	169	0.00%	-
37	396	Power operated equipment	5,127	0.57%	29
38	397	Communication equipment	44,359	8.18%	3,630
39	398	Miscellaneous equipment	72	2.18%	2
40	399	Other tangible property	-	0.00%	-
41	399.1	Asset retirement costs for general plant	-	0.00%	-
42		Subtotal - General plant	$ 176,184	5.58%	$ 9,835
43		Total - Electric plant in service	$ 3,632,300	2.74%	$ 99,357

FirstEnergy Pennsylvania Electric Company
HTY ending December 31, 2023
($ in Thousands)
Adjustment 9 - Supporting Schedule 1C - FE PA Penn Power Rate District Depreciation Expense

To adjust depreciation expense to (1) reflect ELG rates, as supported by FE PA witness Spanos, on adjusted plant in service.

Line	Acct No.	Description	Plant in Service, as adjusted	Accrual Rate	Depreciation Expense
			(1)	(2)	(3)
		INTANGIBLE PLANT			
1	303	Miscellaneous intangible plant	$ 23,780	6.39%	$ 1,519
2		Subtotal - Intangible plant	$ 23,780	6.39%	$ 1,519
		TRANSMISSION PLANT			
3	350.2	Land rights	$ 8,433	0.00%	$ -
4	352	Structures and improvements	-	0.00%	-
5	353	Station equipment	-	0.00%	-
6	354	Towers and fixtures	-	0.00%	-
7	355	Poles and fixtures	-	0.00%	-
8	356	Overhead conductors and devices	-	0.00%	-
9	357	Underground conduit	-	0.00%	-
10	358	Underground conductors and devices	-	0.00%	-
11	359	Roads and trails	-	0.00%	-
12	359.1	Asset retirement costs for transmission plant	-	0.00%	-
13		Subtotal - Transmission plant	$ 8,433	0.00%	$ -
		DISTRIBUTION PLANT			
14	360.2	Land rights	$ 5,803	0.00%	$ -
15	361	Structures and improvements	4,902	1.26%	62
16	362	Station equipment	114,098	2.61%	2,982
17	363	Energy storage equipment	-	0.00%	-
18	364	Poles, towers and fixtures	150,334	1.83%	2,749
19	365	Overhead conductors and devices	256,856	2.22%	5,704
20	366	Underground conduit	8,148	1.43%	117
21	367	Underground conductors and devices	91,640	2.28%	2,092
22	368	Line transformers	129,514	2.99%	3,868
23	369	Services	46,966	1.25%	586
24	370	Meters	49,038	8.80%	4,315
25	371	Installations on customers' premises	4,092	2.03%	83
26	372	Leased property on customers' premises	-	0.00%	-
27	373	Street lighting and signal systems	8,266	6.87%	568
28	374	Asset retirement costs for distribution plant	-	0.00%	-
29		Subtotal - Distribution plant	$ 869,658	2.66%	$ 23,125
		GENERAL PLANT			
30	389.2	Land rights	$ 0	0.00%	$ -
31	390	Structures and improvements	8,320	1.77%	148
32	391	Office furniture and equipment	2,842	7.77%	221
33	392	Transportation equipment	1,434	6.55%	94
34	393	Stores equipment	27	0.72%	0
35	394	Tools, shop and garage equipment	3,127	4.23%	132
36	395	Laboratory equipment	22	5.77%	1
37	396	Power operated equipment	1,392	4.90%	68
38	397	Communication equipment	9,470	8.72%	825
39	398	Miscellaneous equipment	8	0.00%	-
40	399	Other tangible property	-	0.00%	-
41	399.1	Asset retirement costs for general plant	-	0.00%	-
42		Subtotal - General plant	$ 26,641	5.59%	$ 1,490
43		Total - Electric plant in service	$ 928,513	2.81%	$ 26,134

FirstEnergy Pennsylvania Electric Company
HTY ending December 31, 2023
($ in Thousands)
Adjustment 9 - Supporting Schedule 1D - FE PA West Penn Rate District Depreciation Expense

To adjust depreciation expense to (1) reflect ELG rates, as supported by FE PA witness Spanos, on adjusted plant in service.

Line	Acct No.	Description	Plant in Service, as adjusted	Accrual Rate	Depreciation Expense
			(1)	(2)	(3)
		INTANGIBLE PLANT			
1	303	Miscellaneous intangible plant	$ 122,476	7.29%	$ 8,926
2		Subtotal - Intangible plant	$ 122,476	7.29%	$ 8,926
		TRANSMISSION PLANT			
3	350.2	Land rights	$ 31,457	1.54%	$ 484
4	352	Structures and improvements	-	0.00%	-
5	353	Station equipment	-	0.00%	-
6	354	Towers and fixtures	-	0.00%	-
7	355	Poles and fixtures	-	0.00%	-
8	356	Overhead conductors and devices	-	0.00%	-
9	357	Underground conduit	-	0.00%	-
10	358	Underground conductors and devices	-	0.00%	-
11	359	Roads and trails	-	0.00%	-
12	359.1	Asset retirement costs for transmission plant	-	0.00%	-
13		Subtotal - Transmission plant	$ 31,457	1.54%	$ 484
		DISTRIBUTION PLANT			
14	360.2	Land rights	$ 10,877	1.75%	$ 191
15	361	Structures and improvements	24,376	1.31%	320
16	362	Station equipment	418,640	1.65%	6,921
17	363	Energy storage equipment	-	0.00%	-
18	364	Poles, towers and fixtures	501,373	1.52%	7,644
19	365	Overhead conductors and devices	923,327	2.07%	19,111
20	366	Underground conduit	24,794	1.76%	437
21	367	Underground conductors and devices	240,858	2.02%	4,870
22	368	Line transformers	479,176	2.40%	11,513
23	369	Services	139,244	1.71%	2,380
24	370	Meters	196,959	8.37%	16,480
25	371	Installations on customers' premises	10,045	2.30%	231
26	372	Leased property on customers' premises	298	0.90%	3
27	373	Street lighting and signal systems	45,901	7.17%	3,292
28	374	Asset retirement costs for distribution plant	-	0.00%	-
29		Subtotal - Distribution plant	$ 3,015,868	2.43%	$ 73,392
		GENERAL PLANT			
30	389.2	Land rights	$ 293	1.36%	$ 4
31	390	Structures and improvements	86,000	3.52%	3,024
32	391	Office furniture and equipment	14,733	10.04%	1,480
33	392	Transportation equipment	10,890	11.06%	1,205
34	393	Stores equipment	312	3.68%	11
35	394	Tools, shop and garage equipment	19,369	6.15%	1,191
36	395	Laboratory equipment	452	2.77%	13
37	396	Power operated equipment	265	1.82%	5
38	397	Communication equipment	42,856	7.88%	3,378
39	398	Miscellaneous equipment	276	0.00%	-
40	399	Other tangible property	-	0.00%	-
41	399.1	Asset retirement costs for general plant	-	0.00%	-
42		Subtotal - General plant	$ 175,445	5.88%	$ 10,311
43		Total - Electric plant in service	$ 3,345,246	2.78%	$ 93,113

FirstEnergy Pennsylvania Electric Company
HTY ended December 31, 2023
($ in Thousands)
Adjustment IS-10 - Amortization Expense

To adjust amortization expense to (1) eliminate amortization on riders rolled into base rates; (2) eliminate storm reserve amortization per the income statement; (3) eliminate deferrals associated with asst retirement obligation accretion and depreciation per the income statement; (4) eliminate amortizations related to West Penn Rate District's FERC jurisdiction; (5) include amortization of the storm reserve accounts balance at the end of the FTY; (6) include amortization of the extraordinary storm balance; (7) include amortization of the COVID-19 regulatory asset; (8) include amortization of the streetlighting costs, as supported by FE PA witness Kehl; and (9) to include the amortization of the Rate Districts' Verizon complaints, as supported by FE PA witness Savage.

			Rate District				Total
Line	Description	Reference	Met-Ed	Penelec	Penn Power	West Penn	FE PA
		(1)	(2)	(3)	(4)	(5)	(6)
1	Amortization expense per books	p. 25-29, L12 col. 4	$ (11,053)	$ (12,593)	$ (17,024)	$ (16,812)	$ (57,482)
	Eliminate amortizations per books						
2	Eliminate DSIC rider amortization		499	837	275	779	2,389
3	Eliminate TCJA rider amortization		3,921	(1,189)	1,266	4,512	8,509
4	Eliminate SMT rider deferral		(7,868)	(985)	(1,276)	(4,367)	(14,495)
5	Eliminate STAS deferral		38	1	1	(54)	(14)
6	Eliminate storm reserve deferral		14,364	13,624	16,728	16,215	60,930
7	Eliminate deferred accretion / depreciation expense		100	305	30	117	553
8	Eliminate amortizations related to West Penn Rate District's FERC jurisdiction		-	-	-	(391)	(391)
9	Total eliminated amortizations	SUM L2 to L8	$ 11,053	$ 12,593	$ 17,024	$ 16,812	$ 57,482
	Amortize storm reserve balance over 3 years						
10	Storm reserve balance	Adj. RB-5, L1	88,886	41,279	19,465	39,858	189,488
11	Amortization period		3	3	3	3	3
12	Storm reserve amortization expense		$ 29,629	$ 13,760	$ 6,488	$ 13,286	$ 63,163
	Amortize extraordinary storm damage balance over 3 years						
13	Extraordinary storm balance	Adj. RB-5, L3	33,572	8,176	19,950	23,396	85,094
14	Amortization period		3	3	3	3	3
15	Extraordinary storm amortization expense		$ 11,191	$ 2,725	$ 6,650	$ 7,799	$ 28,365
	Amortize COVID-19 regulatory asset balance over 3 years						
16	COVID-19 regulatory asset amortization expense	Adj. IS-10, SS 1, L11	$ 2,108	$ 3,518	$ 1,193	$ 3,308	$ 10,128
	Amortize streetlight regulatory asset balance over 5 years						
17	Streetlight regulatory asset balance	FE PA witness Kehl	8,304	22,480	1,382	14,537	46,703
18	Amortization period		5	5	5	5	5
19	Streetlight regulatory asset amortization expense		$ 1,661	$ 4,496	$ 276	$ 2,907	$ 9,341
	Amortize Verizon complaints over 3 years						
20	Verizon complaint amounts	Exhibit JMS-4	HIGHLY CONFIDENTIAL INFORMATION REDACTED				
21	Amortization period						
22	Verizon complaint amortization expense		$ 3,659	$ 4,555	$ 416	$ -	$ 8,630
23	Total adjustment to amortization expense	SUM L9, L12, L15, L16, L19 and L22	59,300	41,647	32,048	44,112	177,107
24	Adjusted amortization expense per books	L1 + L23	$ 48,247	$ 29,054	$ 15,024	$ 27,300	$ 119,625

FirstEnergy Pennsylvania Electric Company
HTY ended December 31, 2023
($ in Thousands)
Adjustment IS-10 - Supporting Schedule 1 - COVID-19 Expenses

To provide a schedule of COVID-19 expenses incurred by the company and determine the amortization of those expenses over a three-year period.

Line	Description	Reference	Rate District				Total
			Met-Ed	Penelec	Penn Power	West Penn	FE PA
		(1)	(2)	(3)	(4)	(5)	(6)
1	Incremental uncollectible accounts expense		$ 3,419	$ 7,368	$ 2,813	$ 6,685	$ 20,285
2	Late payment charge waivers		2,568	2,828	676	2,831	8,903
3	Reconnect charge waivers		9	4	3	11	27
4	Bill assistance media campaign		265	291	73	331	960
5	Postage		38	38	9	41	127
6	Customer mailings		17	17	4	19	58
7	Outbound dialing campaign		5	5	1	5	16
8	Emergency rental assistance program outbound dialing campaign		2	2	1	2	7
9	Total COVID-19 expenses	SUM L1 to L8	$ 6,323	$ 10,554	$ 3,580	$ 9,925	30,383
10	Recovery period		3	3	3	3	3
11	COVID-19 regulatory asset amortization expense	L9 / L10	$ 2,108	$ 3,518	$ 1,193	$ 3,308	$ 10,128

FirstEnergy Pennsylvania Electric Company
HTY ended December 31, 2023
($ in Thousands)
Adjustment IS-11 - Taxes Other Than Income Tax Expense

To adjust taxes other than income to (1) reflect normalized sales revenues in gross receipts tax expense; (2) reflect year end wage rates and employee levels in payroll tax expense; (3) reflect PURTA tax expense consistent with the PURTA determination received in August 2023; and (4) eliminate non-jurisdictional real estate tax expense.

Line	Description	Reference	Rate District				Total
			Met-Ed	Penelec	Penn Power	West Penn	FE PA
		(1)	(2)	(3)	(4)	(5)	(6)
1	Taxes other than income tax expense per books	p. 25-29, L13, col. 4	$ 30,870	$ 31,475	$ 7,532	$ 28,770	$ 98,647
	Taxes other than income tax expense per books						
2	Gross receipts tax ("GRT") expense per books		$ 63,869	$ 60,371	$ 17,592	$ 69,412	$ 211,244
3	Less: GRT on riders retained		(38,261)	(33,334)	(11,100)	(45,593)	(128,289)
4	Base rates related GRT	L2 + L3	25,607	27,037	6,492	23,819	82,956
5	Federal and State payroll taxes		2,244	2,414	644	2,392	7,695
6	PURTA tax		2,572	1,377	445	2,278	6,672
7	Real estate tax		442	411	88	262	1,202
8	Sales & Use tax		(0)	226	(139)	13	100
9	Other tax		6	10	1	6	23
10	Total taxes other than income tax expense per books	SUM L4 to L9	$ 30,870	$ 31,475	$ 7,532	$ 28,770	$ 98,647
	GRT adjustment						
11	Normalized sales revenue	Adj. IS-2, L14	$ 443,386	$ 450,146	$ 119,918	$ 405,145	$ 1,418,594
12	Gross receipts tax rate		5.90%	5.90%	5.90%	5.90%	5.90%
13	GRT on normalized sales	L11 * L12	$ 26,160	$ 26,559	$ 7,075	$ 23,904	$ 83,697
14	Less: GRT expense per books	-L4	(25,607)	(27,037)	(6,492)	(23,819)	(82,956)
15	Adjustment to GRT	L13 + L14	$ 552	$ (479)	$ 583	$ 85	$ 741
	Payroll tax adjustment						
16	Adjustment to payroll tax	Adj. IS-11, SS 1, L8	$ 12	$ 5	$ 2	$ 6	$ 24
	PURTA tax adjustment						
17	PURTA tax determination issued 08/2023		$ 2,310	$ 1,668	$ 402	$ 1,720	$ 6,100
18	Less: PURTA tax expense per books	-L6	(2,572)	(1,377)	(445)	(2,278)	(6,672)
19	Adjustment to PURTA tax	L17 + L18	$ (262)	$ 291	$ (43)	$ (557)	$ (571)
	Real Estate tax adjustment						
20	PA jurisdictional real estate taxes		$ 402	$ 187	$ 76	$ 195	$ 860
21	Less: real estate tax per books	-L7	(442)	(411)	(88)	(262)	(1,202)
22	Eliminate non-jurisdictional real estate taxes	L20 + L21	$ (39)	$ (224)	$ (12)	$ (67)	$ (342)
23	Total adjustment to taxes other than income tax	L15 + L16 + L19 + L22	263	(407)	529	(533)	(148)
24	Adjusted taxes other than income tax expense per books	L1 + L23	$ 31,133	$ 31,068	$ 8,061	$ 28,237	$ 98,500

FirstEnergy Pennsylvania Electric Company
HTY ended December 31, 2023
($ in Thousands)
Adjustment IS-11 - Supporting Schedule 1 - Payroll Tax Expense

To determine the additional payroll tax expense associated with the increased O&M payroll expense reflected in Adjustment IS-4, Supporting Schedule 1.

Line	Description	Reference	Rate District				Total
			Met-Ed	Penelec	Penn Power	West Penn	FE PA
		(1)	(2)	(3)	(4)	(5)	(6)
1	Payroll expense per books	Adj. IS-4, SS 1, L1	$ 86,710	$ 93,845	$ 24,265	$ 86,972	$ 291,792
2	Total payroll tax expense per books	Adj. IS-11, L5	2,244	2,414	644	2,392	7,695
3	Effective payroll tax rate	L2 / L1	2.59%	2.57%	2.65%	2.75%	
4	Total payroll as adjusted	Adj. IS-4, SS 1, L15	$ 87,844	$ 94,297	$ 24,440	$ 87,517	$ 294,099
5	Payroll tax on normalized payroll	L3 * L4	2,273	2,426	649	2,407	7,756
6	Payroll tax adjustment	L5 - L2	$ 29	$ 12	$ 5	$ 15	$ 61
7	O&M allocation percentage	Adj. IS-4, SS 1, L16	40.10%	42.30%	33.60%	40.30%	
8	Adjustment for payroll tax	L6 * L7	$ 12	$ 5	$ 2	$ 6	$ 24

FirstEnergy Pennsylvania Electric Company
HTY ended December 31, 2023
($ in Thousands)
Adjustment IS-12 - State and Federal Income Taxes at Pro Forma Present Rates

To calculate the federal and state income taxes on the pro forma adjusted revenue and expense at present rates as shown in column 6 of FE PA and its Rate Districts' income statements.

Line	Description	Reference	Rate District				Total FE PA
			Met-Ed	Penelec	Penn Power	West Penn	
		(1)	(2)	(3)	(4)	(5)	(6)
	Pro forma adjusted net income before income taxes at present rates						
1	Revenue	p. 25-29, L4, col. 6	$ 469,150	$ 472,035	$ 126,168	$ 422,552	$ 1,489,906
2	Operating expenses	p. 25-29, L14, col. 6	393,510	372,307	102,377	364,289	1,232,484
3	Operating income before income tax	L1- L2	$ 75,640	$ 99,729	$ 23,791	$ 58,262	$ 257,422
	Interest expense						
4	Rate base	p. 4-5	$ 1,927,879	$ 2,040,233	$ 562,823	$ 1,850,882	$ 6,381,816
5	Weighted cost of debt	p.3, L1, col. 5	2.11%	2.11%	2.11%	2.11%	2.11%
6	Interest expense	L4 * L5	$ 40,678	$ 43,049	$ 11,876	$ 39,054	$ 134,656
7	Net income before income taxes	L3 - L6	$ 34,962	$ 56,680	$ 11,915	$ 19,209	$ 122,766
	Current state income tax at present rates						
8	Pro forma book depreciation	Adj. IS-9, L4	$ 89,640	$ 99,357	$ 26,134	$ 93,113	$ 308,245
9	Federal accelerated tax depreciation		40,420	46,558	12,022	85,903	184,903
10	State accelerated tax depreciation		7,102	6,562	2,126	6,730	22,520
11	State tax depreciation (over) / under book	L8 - SUM L9 to L10	$ 42,118	$ 46,237	$ 11,986	$ 481	$ 100,821
12	Pro forma net salvage amortization	Adj. IS-9, L13 + L16	14,078	14,376	5,216	17,422	$ 51,091
13	Tax cost of removal / salvage		(14,851)	(16,894)	(5,282)	(23,805)	(60,831)
14	Tax basis repairs		(68,841)	(64,306)	(12,193)	(47,359)	(192,700)
15	Casualty losses		(14,243)	(14,275)	(4,471)	(26,188)	(59,177)
16	Section 263A deductions / A&G costs capitalized		(20,230)	(25,701)	(7,545)	(12,737)	(66,214)
17	Capitalized benefits		(1,317)	(2,582)	(602)	(1,479)	(5,981)
18	Other (AFUDC debt, CIAC, Capitalized interest)		17,830	10,091	3,694	19,157	50,771
19	State taxable income	L7 + SUM L11 to L18	$ (10,495)	$ 3,625	$ 2,717	$ (55,301)	$ (59,454)
20	State income tax rate		8.99%	8.99%	8.99%	8.99%	8.99%
21	State income tax expense at present rates	L19 * L20	$ (943)	$ 326	$ 244	$ (4,972)	$ (5,345)
	Current federal income tax at present rates						
22	State taxable income	L19	$ (10,495)	$ 3,625	$ 2,717	$ (55,301)	$ (59,454)
23	Plus: state accelerated tax depreciation	L10	7,102	6,562	2,126	6,730	22,520
24	Less: state income tax	-L21	943	(326)	(244)	4,972	5,345
25	Federal taxable income	SUM L22 to L24	$ (2,449)	$ 9,861	$ 4,598	$ (43,600)	$ (31,589)
26	Federal income tax rate		21%	21%	21%	21%	21%
27	Federal income tax expense at pro forma present rates	L25 * L26	$ (514)	$ 2,071	$ 966	$ (9,156)	$ (6,634)

FirstEnergy Pennsylvania Electric Company
HTY ended December 31, 2023
($ in Thousands)
Adjustment IS-12 - Supporting Schedule 1 - State and Federal Income Taxes at Proposed Rates

To calculate the federal and state income taxes on the pro forma adjusted revenue and expense at proposed rates as shown in column 8 of FE PA and its Rate Districts' income statements.

Line	Description	Reference	Rate District				Total FE PA
			Met-Ed	Penelec	Penn Power	West Penn	
		(1)	(2)	(3)	(4)	(5)	(6)
	Pro forma adjusted net income before income taxes at proposed rates						
1	Revenue	p. 25-29, L4, col. 8	$ 599,967	$ 590,419	$ 162,400	$ 557,763	$ 1,910,548
2	Operating expenses	p. 25-29, L14, col. 8	403,212	381,166	105,001	373,987	1,263,366
3	Operating income before income tax	L1- L2	$ 196,755	$ 209,253	$ 57,399	$ 183,775	$ 647,182
	Interest expense						
4	Rate base	p. 4-5	$ 1,927,879	$ 2,040,233	$ 562,823	$ 1,850,882	$ 6,381,816
5	Weighted cost of debt	p.3, L1, col. 5	2.11%	2.11%	2.11%	2.11%	2.11%
6	Interest expense	L4 * L5	$ 40,678	$ 43,049	$ 11,876	$ 39,054	$ 134,656
7	Net income before income taxes	L3 - L6	$ 156,077	$ 166,205	$ 45,523	$ 144,721	$ 512,526
	Current state income tax at proposed rates						
8	Pro forma book depreciation	Adj. IS-9, L4	$ 89,640	$ 99,357	$ 26,134	$ 93,113	$ 308,245
9	Federal accelerated tax depreciation		40,420	46,558	12,022	85,903	184,903
10	State accelerated tax depreciation		7,102	6,562	2,126	6,730	22,520
11	State tax depreciation (over) / under book	L8 - SUM L9 to L10	$ 42,118	$ 46,237	$ 11,986	$ 481	$ 100,821
12	Pro forma net salvage amortization	Adj. IS-9, L13 + L16	14,078	14,376	5,216	17,422	$ 51,091
13	Tax cost of removal / salvage		(14,851)	(16,894)	(5,282)	(23,805)	(60,831)
14	Tax basis repairs		(68,841)	(64,306)	(12,193)	(47,359)	(192,700)
15	Casualty losses		(14,243)	(14,275)	(4,471)	(26,188)	(59,177)
16	Section 263A deductions / A&G costs capitalized		(20,230)	(25,701)	(7,545)	(12,737)	(66,214)
17	Capitalized benefits		(1,317)	(2,582)	(602)	(1,479)	(5,981)
18	Other (AFUDC debt, CIAC, Capitalized interest)		17,830	10,091	3,694	19,157	50,771
19	State taxable income	L7 + SUM L11 to L18	$ 110,620	$ 113,150	$ 36,325	$ 70,211	$ 330,306
20	State income tax rate		8.99%	8.99%	8.99%	8.99%	8.99%
21	State income tax expense	L19 * L20	$ 9,945	$ 10,172	$ 3,266	$ 6,312	$ 29,695
	Current federal income tax at proposed rates						
22	State taxable income	L19	$ 110,620	$ 113,150	$ 36,325	$ 70,211	$ 330,306
23	Plus: state accelerated tax depreciation	L10	7,102	6,562	2,126	6,730	22,520
24	Less: state income tax	-L21	(9,945)	(10,172)	(3,266)	(6,312)	(29,695)
25	Federal taxable income	SUM L22 to L24	$ 107,778	$ 109,540	$ 35,185	$ 70,629	$ 323,131
26	Federal income tax rate		21%	21%	21%	21%	21%
27	Federal income tax expense at proposed rates	L25 * L26	$ 22,633	$ 23,003	$ 7,389	$ 14,832	$ 67,858

FirstEnergy Pennsylvania Electric Company
HTY ended December 31, 2023
($ in Thousands)
Adjustment IS-13 - Provision for Deferred Income Taxes

To adjust the provision for deferred income taxes to (1) reflect property-related federal deferred income taxes; and (2) eliminate an allocated portion related to Penelec Rate District's New York jurisdiction.

Line	Description	Reference	Rate District				Total
			Met-Ed	Penelec	Penn Power	West Penn	FE PA
		(1)	(2)	(3)	(4)	(5)	(6)
1	Federal deferred income tax expense per books	p. 25-29, L18, col. 4	$ 13,490	$ 20,814	$ 9,153	$ 27,599	$ 71,056
	Federal deferred income tax adjustment						
2	Property-related federal deferred income tax	II-D-24	6,610	9,038	649	11,086	27,383
3	Adjustment before non-jurisdictional allocation	L2 - L1	(6,880)	(11,776)	(8,503)	(16,512)	(43,672)
4	Distribution deferred taxes	L1 + L3	$ 6,610	$ 9,038	$ 649	$ 11,086	$ 27,383
	Non-jurisdictional allocation						
5	Less: New York jurisdictional	-L4 * 0.61%	-	(55)	-	-	(55)
6	Adjustment to federal deferred taxes	L3 + L5	(6,880)	(11,831)	(8,503)	(16,512)	(43,727)
7	Adjusted federal deferred income tax expense per books	L1 + L6	$ 6,610	$ 8,983	$ 649	$ 11,086	$ 27,328

FirstEnergy Pennsylvania Electric Company
HTY ended December 31, 2023
($ in Thousands)
Gross Revenue Conversion Factor

To calculate the gross revenue conversion factor used to determine the amount of revenue required to recover taxes related to revenue once the amount of the net operating income increase is determined.

Line	Description	Reference	Rate District			
			Met-Ed	Penelec	Penn Power	West Penn
		(1)	(2)	(3)	(4)	(5)
	Gross revenue conversion factor					
1	Gross Revenue Factor		1.000000	1.000000	1.000000	1.000000
2	Late payment charges	Adj. IS-6, SS 2, L5	5,045	5,188	1,335	5,152
3	Total customer and shopping revenue	Adj. IS-6, SS 1, L5	1,474,090	1,435,352	445,512	1,615,742
4	Late payment charge revenue	L2 / L3	0.003423	0.003615	0.002996	0.003188
5	Gross receipts tax	L1 * -5.9%	(0.059000)	(0.059000)	(0.059000)	(0.059000)
6	Uncollectible expenses	Adj. IS-6, SS 1, L7	(0.013022)	(0.013705)	(0.011222)	(0.010557)
7	2023 / 2024 PUC / OCA & SBA Assessment as a percent of revenue		(0.002397)	(0.002397)	(0.002397)	(0.002397)
8	Net revenues	L1 + SUM L4 to L7	0.929004	0.928512	0.930377	0.931234
9	State income taxes	L8 * -8.99%	(0.083517)	(0.083473)	(0.083641)	(0.083718)
10	Factor after state income taxes	L8 + L9	0.845486	0.845039	0.846736	0.847516
11	Federal income taxes	L10 * -21%	(0.177552)	(0.177458)	(0.177815)	(0.177978)
12	Net operating income factor	L9 + L11	0.667934	0.667581	0.668922	0.669538
13	Gross revenue conversion factor	1 / L12	1.497154	1.497946	1.494943	1.493568
14	Combined income tax factor for gross revenue	-L11 - 8.99%	26.745%	26.736%	26.771%	26.788%
	Income tax factor					
15	Gross Revenue Factor		1.000000	1.000000	1.000000	1.000000
16	State income taxes	L15 * -8.99%	(0.089900)	(0.089900)	(0.089900)	(0.089900)
17	Factor after state income taxes	L15 + L16	0.910100	0.910100	0.910100	0.910100
18	Federal income taxes	L17 * -21%	(0.191121)	(0.191121)	(0.191121)	(0.191121)
19	Net operating income factor	L16 + L18	0.718979	0.718979	0.718979	0.718979
20	Gross revenue conversion factor	1 / L19	1.390861	1.390861	1.390861	1.390861
21	Combined income tax factor on taxable income	-L18 - 8.99%	28.102%	28.102%	28.102%	28.102%

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
Generation-Related Uncollectible Accounts Expense and Rider Rates

To (1) determine allocation of generation-related uncollectible accounts ("UA") expense to customer rate classes using a twenty-four month average of customer class net write-offs; (2) calculate the uncollectible component pricing, net of gross receipts tax ("GRT") to be collected in the Default Service Support ("DSS") Rider for all residential and commercial class customers using normalized Mega-watt hour ("MWh") usage supported by FE PA witness NAME; and (3) calculate the uncollectible component pricing, net of gross receipts tax to be collected in the Hourly Pricing Default Service ("HP") Rider for non-shopping industrial class customers using forecasted non-shopping MWh.

			Rate District				Total
Line	Description	Reference	Met-Ed	Penelec	Penn Power	West Penn	FE PA
		(1)	(2)	(3)	(4)	(5)	(6)
	Residential customer UA expense and DSS Rider rates						
1	Generation-related UA expense	FE PA Exh. PML-1, Adj. IS-6, SS 1, L12	$ 12,569	$ 11,910	$ 3,502	$ 11,793	$ 39,774
2	Residential class allocation factors		94.66%	94.85%	93.64%	93.95%	
3	Residential generation related uncollectible accounts expense	L1 * L2	$ 11,897	$ 11,297	$ 3,279	$ 11,079	$ 37,553
4	Normalized MWh		5,867,632	4,326,709	1,715,029	7,255,967	19,165,337
5	Residential DSS Rider rates, net of GRT (¢ / kWh)	L3 / L4 * 100	0.20276	0.26110	0.19119	0.15269	0.19594
	Commercial customer UA expense and DSS Rider rates						
6	Generation-related UA expense	L1	$ 12,569	$ 11,910	$ 3,502	$ 11,793	$ 39,774
7	Commercial class allocation factors		5.17%	4.68%	6.21%	5.93%	
8	Commercial generation-related uncollectible accounts expense	L6 * L7	$ 650	$ 557	$ 217	$ 699	$ 2,123
9	Normalized MWh		2,797,812	3,167,839	897,041	3,591,180	10,453,871
10	Commercial DSS Rider rates, net of GRT (¢ / kWh)	L8 / L9 * 100	0.02322	0.01758	0.02423	0.01947	0.02031
	Industrial non-shopping customer UA expense and HP Rider rates						
11	Generation-related UA expense	L1	$ 12,569	$ 11,910	$ 3,502	$ 11,793	$ 39,774
12	Industrial class allocation factors		0.18%	0.47%	0.15%	0.12%	
13	Industrial generation-related uncollectible accounts expense	L11 * L12	$ 22	$ 56	$ 5	$ 15	$ 98
14	Normalized MWh		146,605	93,086	47,851	410,013	697,555
15	Industrial class HP Rider rates, net of GRT ($ / kWh)	L13 / L14	$ 0.00015	$ 0.00060	$ 0.00011	$ 0.00004	$ 0.00014

FirstEnergy Pennsylvania Electric Company
Compare Actual Expenses per the Rate Districts' FERC Form 1 for the Twelve Months Ended December 31, 2017
to Projections filed in the Rate Districts' Prior Base Rate Case
($ in Thousands)

Line	Acct No.	Description	Actual	FPFTY Forecast	Variance
			(1)	(2)	(3) = (1) - (2)
		POWER PRODUCTION EXPENSES			
1	514	Maintenance of miscellaneous steam plant	$ 2,399	$ 4,320	$ (1,922)
2		Subtotal - Power Productions Expenses	$ 2,399	$ 4,320	$ (1,922)
		OTHER POWER SUPPLY EXPENSES			
3	555	Purchased power	$ 1,072,180	$ 1,381,140	$ (308,960)
4	556	System control and load dispatching	-	-	-
5	557	Other expenses	(35,802)	(41,567)	5,765
6		Subtotal - Other Power Supply Expenses	$ 1,036,378	$ 1,339,573	$ (303,195)
		TRANSMISSION EXPENSES			
7	560	Operation supervision and engineering	$ 45	$ 82	$ (38)
8	561	Load dispatch	885	4,011	(3,126)
9	562	Station expenses	1,139	1,420	(282)
10	563	Overhead line expense	750	396	354
11	564	Underground line expenses	-	-	-
12	565	Transmission of electricity by others	110,778	83,146	27,632
13	566	Miscellaneous transmission expenses	239	1,889	(1,650)
14	567	Rents	738	487	251
15	568	Maintenance supervision and engineering	983	2,486	(1,503)
16	569	Maintenance of structures	569	193	376
17	570	Maintenance of station equipment	3,825	3,479	346
18	571	Maintenance of overhead lines	10,996	3,824	7,172
19	572	Maintenance of underground lines	1	-	1
20	573	Maintenance of miscellaneous transmission plant	60	505	(445)
21		Subtotal - Transmission Expenses	$ 131,008	$ 101,918	$ 29,090
		REGIONAL MARKET EXPENSES			
22	575	Operation	$ 0	$ -	$ 0
23	576	Maintenance	-	-	-
24		Subtotal - Regional Market Expenses	$ 0	$ -	$ 0
		DISTRIBUTION EXPENSES			
25	580	Operation supervision and engineering	$ 980	$ 800	$ 180
26	581	Load dispatching	2,578	2,187	391
27	582	Station expenses	2,715	1,937	778
28	583	Overhead line expenses	1,158	3,504	(2,346)
29	584	Underground line expenses	2,483	2,854	(372)
30	585	Street lighting and signal system expenses	-	-	-
31	586	Meter expenses	2,466	2,994	(528)
32	587	Customer installations expenses	-	-	-
33	588	Miscellaneous distribution expenses	34,407	25,699	8,708
34	589	Rents	2,394	1,992	402
35	590	Maintenance supervision and engineering	1,453	1,266	187
36	591	Maintenance of structures	6	20	(14)
37	592	Maintenance of station equipment	17,543	17,987	(444)
38	593	Maintenance of overhead lines	113,040	85,745	27,295
39	594	Maintenance of underground lines	4,775	2,969	1,806
40	595	Maintenance of line transformers	421	801	(380)
41	596	Maintenance of street lighting and signal systems	2,844	3,690	(846)
42	597	Maintenance of meters	7,316	5,124	2,192
43	598	Maintenance of miscellaneous distribution plant	3,677	8,562	(4,885)
44		Subtotal - Distribution Expenses	$ 200,256	$ 168,131	$ 32,125

FirstEnergy Pennsylvania Electric Company
Compare Actual Expenses per the Rate Districts' FERC Form 1 for the Twelve Months Ended December 31, 2017
to Projections filed in the Rate Districts' Prior Base Rate Case
($ in Thousands)

Line	Acct No.	Description	Actual	FPFTY Forecast	Variance
			(1)	(2)	(3) = (1) - (2)
		CUSTOMER ACCOUNTS EXPENSE			
45	901	Supervision	$ -	$ -	$ -
46	902	Meter reading expenses	13,923	18,856	(4,933)
47	903	Customer records and collection expenses	21,942	19,848	2,094
48	904	Uncollectible accounts	43,216	57,599	(14,383)
49	905	Miscellaneous customer accounts expenses	1,669	6,205	(4,536)
50		Subtotal - Customer Accounts Expenses	$ 80,750	$ 102,508	$ (21,758)
		CUSTOMER SERVICE AND INFORMATIONAL EXPENSES			
51	907	Supervision	$ 1,305	$ 1,376	$ (71)
52	908	Customer assistance expenses	110,802	125,418	(14,616)
53	909	Informational and instructional advertising expenses	7	432	(425)
54	910	Miscellaneous customer service and informational expenses	17,262	18,053	(791)
55		Subtotal - Customer Service and Informational Expenses	$ 129,376	$ 145,279	$ (15,903)
		SALES EXPENSES			
56	911	Supervision	$ 434	$ 231	$ 203
57	912	Demonstrating and selling expenses	-	-	-
58	913	Advertising expenses	-	93	(93)
59	916	Miscellaneous sales expenses	-	-	-
60		Subtotal - Sales Expenses	$ 434	$ 324	$ 110
		ADMINISTRATIVE AND GENERAL EXPENSES			
61	920	Administrative and general salaries	$ (1,334)	$ (539)	$ (795)
62	921	Office supplies and expenses	5,995	12,329	(6,334)
63	922	Administrative expenses transferred—Credit	-	-	-
64	923	Outside services employed	121,476	118,701	2,775
65	924	Property insurance	399	778	(379)
66	925	Injuries and damages	10,327	4,844	5,483
67	926	Employee pensions and benefits	22,290	7,508	14,782
68	927	Franchise requirements	-	-	-
69	928	Regulatory commission expenses	9,092	9,258	(166)
70	929	Duplicate charges—Credit	-	-	-
71	930.1	General advertising expenses	982	732	250
72	930.2	Miscellaneous general expenses	1,963	1,436	527
73	931	Rents	906	802	104
74	935	Maintenance of general plant	4,699	4,333	366
75		Subtotal - Administrative and General Expenses	$ 176,793	$ 160,182	$ 16,611
76		Total - Operation and Maintenance Expenses	$ 1,757,394	$ 2,022,235	$ (264,841)

FirstEnergy Pennsylvania Electric Company - Met-Ed Rate District
Compare Actual Expenses per the Rate Districts' FERC Form 1 for the Twelve Months Ended December 31, 2017
to Projections filed in the Rate Districts' Prior Base Rate Case
($ in Thousands)

Line	Acct No.	Description	Actual	FPFTY Forecast	Variance
			(1)	(2)	(3) = (1) - (2)
		POWER PRODUCTION EXPENSES			
1	514	Maintenance of miscellaneous steam plant	$ 2,221	$ 4,100	$ (1,879)
2		Subtotal - Power Productions Expenses	$ 2,221	$ 4,100	$ (1,879)
		OTHER POWER SUPPLY EXPENSES			
3	555	Purchased power	$ 273,410	$ 323,881	$ (50,471)
4	556	System control and load dispatching	-	-	-
5	557	Other expenses	312	133	179
6		Subtotal - Other Power Supply Expenses	$ 273,722	$ 324,014	$ (50,292)
		TRANSMISSION EXPENSES			
7	560	Operation supervision and engineering	$ 2	$ 23	$ (21)
8	561	Load dispatch	50	1,155	(1,105)
9	562	Station expenses	413	-	413
10	563	Overhead line expense	61	33	28
11	564	Underground line expenses	-	-	-
12	565	Transmission of electricity by others	13,129	13,861	(732)
13	566	Miscellaneous transmission expenses	1	728	(727)
14	567	Rents	150	-	150
15	568	Maintenance supervision and engineering	91	995	(904)
16	569	Maintenance of structures	220	59	161
17	570	Maintenance of station equipment	743	234	509
18	571	Maintenance of overhead lines	161	-	161
19	572	Maintenance of underground lines	0	-	0
20	573	Maintenance of miscellaneous transmission plant	33	505	(472)
21		Subtotal - Transmission Expenses	$ 15,053	$ 17,593	$ (2,540)
		REGIONAL MARKET EXPENSES			
22	575	Operation	$ -	$ -	$ -
23	576	Maintenance	-	-	-
24		Subtotal - Regional Market Expenses	$ -	$ -	$ -
		DISTRIBUTION EXPENSES			
25	580	Operation supervision and engineering	$ 354	$ 374	$ (20)
26	581	Load dispatching	261	342	(82)
27	582	Station expenses	901	678	223
28	583	Overhead line expenses	264	2,037	(1,773)
29	584	Underground line expenses	-	576	(576)
30	585	Street lighting and signal system expenses	-	-	-
31	586	Meter expenses	630	564	66
32	587	Customer installations expenses	-	-	-
33	588	Miscellaneous distribution expenses	7,417	5,320	2,097
34	589	Rents	486	541	(55)
35	590	Maintenance supervision and engineering	398	364	34
36	591	Maintenance of structures	6	20	(14)
37	592	Maintenance of station equipment	3,633	7,237	(3,604)
38	593	Maintenance of overhead lines	29,913	22,423	7,490
39	594	Maintenance of underground lines	2,262	2,123	139
40	595	Maintenance of line transformers	188	269	(81)
41	596	Maintenance of street lighting and signal systems	666	259	407
42	597	Maintenance of meters	2,261	1,570	691
43	598	Maintenance of miscellaneous distribution plant	1,804	632	1,172
44		Subtotal - Distribution Expenses	$ 51,442	$ 45,329	$ 6,113

FirstEnergy Pennsylvania Electric Company - Met-Ed Rate District
Compare Actual Expenses per the Rate Districts' FERC Form 1 for the Twelve Months Ended December 31, 2017
to Projections filed in the Rate Districts' Prior Base Rate Case
($ in Thousands)

Line	Acct No.	Description	Actual	FPFTY Forecast	Variance
			(1)	(2)	(3) = (1) - (2)
		CUSTOMER ACCOUNTS EXPENSE			
45	901	Supervision	$ -	$ -	$ -
46	902	Meter reading expenses	4,461	5,673	(1,212)
47	903	Customer records and collection expenses	6,476	5,924	552
48	904	Uncollectible accounts	13,730	19,733	(6,003)
49	905	Miscellaneous customer accounts expenses	464	1,789	(1,326)
50		Subtotal - Customer Accounts Expenses	$ 25,130	$ 33,119	$ (7,989)
		CUSTOMER SERVICE AND INFORMATIONAL EXPENSES			
51	907	Supervision	$ 354	$ 332	$ 22
52	908	Customer assistance expenses	28,327	36,650	(8,323)
53	909	Informational and instructional advertising expenses	2	130	(128)
54	910	Miscellaneous customer service and informational expenses	5,313	5,553	(240)
55		Subtotal - Customer Service and Informational Expenses	$ 33,997	$ 42,665	$ (8,668)
		SALES EXPENSES			
56	911	Supervision	$ 123	$ 68	$ 55
57	912	Demonstrating and selling expenses	-	-	-
58	913	Advertising expenses	-	25	(25)
59	916	Miscellaneous sales expenses	-	-	-
60		Subtotal - Sales Expenses	$ 123	$ 93	$ 30
		ADMINISTRATIVE AND GENERAL EXPENSES			
61	920	Administrative and general salaries	$ (1,379)	$ (749)	$ (630)
62	921	Office supplies and expenses	1,679	3,354	(1,675)
63	922	Administrative expenses transferred—Credit	-	-	-
64	923	Outside services employed	35,451	33,007	2,444
65	924	Property insurance	129	271	(142)
66	925	Injuries and damages	1,083	1,364	(282)
67	926	Employee pensions and benefits	6,573	88	6,485
68	927	Franchise requirements	-	-	-
69	928	Regulatory commission expenses	2,463	2,613	(150)
70	929	Duplicate charges—Credit	-	-	-
71	930.1	General advertising expenses	366	189	177
72	930.2	Miscellaneous general expenses	725	695	30
73	931	Rents	63	282	(219)
74	935	Maintenance of general plant	1,807	1,303	504
75		Subtotal - Administrative and General Expenses	$ 48,959	$ 42,417	$ 6,542
76		Total - Operation and Maintenance Expenses	$ 450,648	$ 509,330	$ (58,683)

FirstEnergy Pennsylvania Electric Company - Penelec Rate District
Compare Actual Expenses per the Rate Districts' FERC Form 1 for the Twelve Months Ended December 31, 2017
to Projections filed in the Rate Districts' Prior Base Rate Case
($ in Thousands)

Line	Acct No.	Description	Actual	FPFTY Forecast	Variance
			(1)	(2)	(3) = (1) - (2)
		POWER PRODUCTION EXPENSES			
1	514	Maintenance of miscellaneous steam plant	$ 177	$ 220	$ (43)
2		Subtotal - Power Productions Expenses	$ 177	$ 220	$ (43)
		OTHER POWER SUPPLY EXPENSES			
3	555	Purchased power	$ 302,643	$ 374,584	$ (71,941)
4	556	System control and load dispatching	-	-	-
5	557	Other expenses	(36,117)	(41,920)	5,803
6		Subtotal - Other Power Supply Expenses	$ 266,526	$ 332,664	$ (66,138)
		TRANSMISSION EXPENSES			
7	560	Operation supervision and engineering	$ 3	$ 28	$ (25)
8	561	Load dispatch	14	1,073	(1,059)
9	562	Station expenses	538	-	538
10	563	Overhead line expense	488	356	132
11	564	Underground line expenses	-	-	-
12	565	Transmission of electricity by others	30,595	16,191	14,404
13	566	Miscellaneous transmission expenses	(3)	829	(832)
14	567	Rents	540	168	372
15	568	Maintenance supervision and engineering	170	1,242	(1,072)
16	569	Maintenance of structures	289	70	219
17	570	Maintenance of station equipment	724	497	227
18	571	Maintenance of overhead lines	509	64	445
19	572	Maintenance of underground lines	-	-	-
20	573	Maintenance of miscellaneous transmission plant	27	-	27
21		Subtotal - Transmission Expenses	$ 33,895	$ 20,518	$ 13,377
		REGIONAL MARKET EXPENSES			
22	575	Operation	$ -	$ -	$ -
23	576	Maintenance	-	-	-
24		Subtotal - Regional Market Expenses	$ -	$ -	$ -
		DISTRIBUTION EXPENSES			
25	580	Operation supervision and engineering	$ 410	$ 308	$ 102
26	581	Load dispatching	421	364	57
27	582	Station expenses	528	-	528
28	583	Overhead line expenses	68	53	15
29	584	Underground line expenses	949	771	178
30	585	Street lighting and signal system expenses	-	-	-
31	586	Meter expenses	649	785	(136)
32	587	Customer installations expenses	-	-	-
33	588	Miscellaneous distribution expenses	10,922	9,094	1,828
34	589	Rents	1,564	1,132	432
35	590	Maintenance supervision and engineering	413	427	(14)
36	591	Maintenance of structures	-	-	-
37	592	Maintenance of station equipment	5,630	6,303	(673)
38	593	Maintenance of overhead lines	37,047	23,650	13,397
39	594	Maintenance of underground lines	1,263	53	1,210
40	595	Maintenance of line transformers	164	235	(71)
41	596	Maintenance of street lighting and signal systems	990	2,586	(1,597)
42	597	Maintenance of meters	2,817	1,789	1,028
43	598	Maintenance of miscellaneous distribution plant	1,342	370	972
44		Subtotal - Distribution Expenses	$ 65,175	$ 47,920	$ 17,255

FirstEnergy Pennsylvania Electric Company - Penelec Rate District
Compare Actual Expenses per the Rate Districts' FERC Form 1 for the Twelve Months Ended December 31, 2017
to Projections filed in the Rate Districts' Prior Base Rate Case
($ in Thousands)

Line	Acct No.	Description	Actual	FPFTY Forecast	Variance
			(1)	(2)	(3) = (1) - (2)
		CUSTOMER ACCOUNTS EXPENSE			
45	901	Supervision	$ -	$ -	$ -
46	902	Meter reading expenses	3,787	4,675	(888)
47	903	Customer records and collection expenses	6,805	5,896	909
48	904	Uncollectible accounts	12,682	18,096	(5,414)
49	905	Miscellaneous customer accounts expenses	518	2,124	(1,607)
50		Subtotal - Customer Accounts Expenses	$ 23,792	$ 30,791	$ (6,999)
		CUSTOMER SERVICE AND INFORMATIONAL EXPENSES			
51	907	Supervision	$ 314	$ 313	$ 1
52	908	Customer assistance expenses	32,495	38,185	(5,690)
53	909	Informational and instructional advertising expenses	3	120	(117)
54	910	Miscellaneous customer service and informational expenses	5,078	5,450	(372)
55		Subtotal - Customer Service and Informational Expenses	$ 37,889	$ 44,068	$ (6,179)
		SALES EXPENSES			
56	911	Supervision	$ 138	$ 77	$ 61
57	912	Demonstrating and selling expenses	-	-	-
58	913	Advertising expenses	-	28	(28)
59	916	Miscellaneous sales expenses	-	-	-
60		Subtotal - Sales Expenses	$ 138	$ 105	$ 33
		ADMINISTRATIVE AND GENERAL EXPENSES			
61	920	Administrative and general salaries	$ (942)	$ (605)	$ (337)
62	921	Office supplies and expenses	1,920	3,582	(1,662)
63	922	Administrative expenses transferred—Credit	-	-	-
64	923	Outside services employed	35,911	35,340	571
65	924	Property insurance	179	359	(180)
66	925	Injuries and damages	1,678	1,473	205
67	926	Employee pensions and benefits	5,576	5,171	405
68	927	Franchise requirements	-	-	-
69	928	Regulatory commission expenses	2,496	2,616	(120)
70	929	Duplicate charges—Credit	-	-	-
71	930.1	General advertising expenses	239	257	(18)
72	930.2	Miscellaneous general expenses	654	301	353
73	931	Rents	289	76	213
74	935	Maintenance of general plant	742	833	(91)
75		Subtotal - Administrative and General Expenses	$ 48,742	$ 49,403	$ (661)
76		Total - Operation and Maintenance Expenses	$ 476,334	$ 525,689	$ (49,355)

FirstEnergy Pennsylvania Electric Company - Penn Power Rate District
Compare Actual Expenses per the Rate Districts' FERC Form 1 for the Twelve Months Ended December 31, 2017
to Projections filed in the Rate Districts' Prior Base Rate Case
($ in Thousands)

Line	Acct No.	Description	Actual	FPFTY Forecast	Variance
			(1)	(2)	(3) = (1) - (2)
		POWER PRODUCTION EXPENSES			
1	514	Maintenance of miscellaneous steam plant	$ -	$ -	$ -
2		Subtotal - Power Productions Expenses	$ -	$ -	$ -
		OTHER POWER SUPPLY EXPENSES			
3	555	Purchased power	$ 99,937	$ 151,735	$ (51,798)
4	556	System control and load dispatching	-	-	-
5	557	Other expenses	1	47	(46)
6		Subtotal - Other Power Supply Expenses	$ 99,938	$ 151,782	$ (51,844)
		TRANSMISSION EXPENSES			
7	560	Operation supervision and engineering	$ 2	$ 2	$ (0)
8	561	Load dispatch	2	7	(5)
9	562	Station expenses	-	-	-
10	563	Overhead line expense	1	-	1
11	564	Underground line expenses	-	-	-
12	565	Transmission of electricity by others	5,035	4,380	655
13	566	Miscellaneous transmission expenses	4	73	(69)
14	567	Rents	-	-	-
15	568	Maintenance supervision and engineering	13	21	(8)
16	569	Maintenance of structures	27	14	13
17	570	Maintenance of station equipment	7	3	4
18	571	Maintenance of overhead lines	35	(174)	209
19	572	Maintenance of underground lines	-	-	-
20	573	Maintenance of miscellaneous transmission plant	(1)	-	(1)
21		Subtotal - Transmission Expenses	$ 5,125	$ 4,326	$ 799
		REGIONAL MARKET EXPENSES			
22	575	Operation	$ -	$ -	$ -
23	576	Maintenance	-	-	-
24		Subtotal - Regional Market Expenses	$ -	$ -	$ -
		DISTRIBUTION EXPENSES			
25	580	Operation supervision and engineering	$ 1	$ -	$ 1
26	581	Load dispatching	-	-	-
27	582	Station expenses	62	-	62
28	583	Overhead line expenses	107	-	107
29	584	Underground line expenses	224	533	(309)
30	585	Street lighting and signal system expenses	-	-	-
31	586	Meter expenses	66	60	6
32	587	Customer installations expenses	-	-	-
33	588	Miscellaneous distribution expenses	1,699	1,138	561
34	589	Rents	343	319	24
35	590	Maintenance supervision and engineering	109	83	26
36	591	Maintenance of structures	-	-	-
37	592	Maintenance of station equipment	835	1,101	(266)
38	593	Maintenance of overhead lines	11,322	12,570	(1,248)
39	594	Maintenance of underground lines	262	48	214
40	595	Maintenance of line transformers	23	49	(26)
41	596	Maintenance of street lighting and signal systems	73	-	73
42	597	Maintenance of meters	685	258	427
43	598	Maintenance of miscellaneous distribution plant	327	76	251
44		Subtotal - Distribution Expenses	$ 16,137	$ 16,235	$ (98)

FirstEnergy Pennsylvania Electric Company - Penn Power Rate District
Compare Actual Expenses per the Rate Districts' FERC Form 1 for the Twelve Months Ended December 31, 2017
to Projections filed in the Rate Districts' Prior Base Rate Case
($ in Thousands)

Line	Acct No.	Description	Actual	FPFTY Forecast	Variance
			(1)	(2)	(3) = (1) - (2)
		CUSTOMER ACCOUNTS EXPENSE			
45	901	Supervision	$ -	$ -	$ -
46	902	Meter reading expenses	211	1,244	(1,033)
47	903	Customer records and collection expenses	1,838	1,509	329
48	904	Uncollectible accounts	3,384	3,697	(313)
49	905	Miscellaneous customer accounts expenses	156	473	(317)
50		Subtotal - Customer Accounts Expenses	$ 5,589	$ 6,923	$ (1,334)
		CUSTOMER SERVICE AND INFORMATIONAL EXPENSES			
51	907	Supervision	$ -	$ -	$ -
52	908	Customer assistance expenses	9,451	10,701	(1,250)
53	909	Informational and instructional advertising expenses	1	129	(128)
54	910	Miscellaneous customer service and informational expenses	1,377	1,459	(82)
55		Subtotal - Customer Service and Informational Expenses	$ 10,829	$ 12,289	$ (1,460)
		SALES EXPENSES			
56	911	Supervision	$ 35	$ 18	$ 17
57	912	Demonstrating and selling expenses	-	-	-
58	913	Advertising expenses	-	7	(7)
59	916	Miscellaneous sales expenses	-	-	-
60		Subtotal - Sales Expenses	$ 35	$ 25	$ 10
		ADMINISTRATIVE AND GENERAL EXPENSES			
61	920	Administrative and general salaries	$ (171)	$ (218)	$ 48
62	921	Office supplies and expenses	369	1,034	(665)
63	922	Administrative expenses transferred—Credit	-	-	-
64	923	Outside services employed	10,198	10,314	(116)
65	924	Property insurance	18	29	(11)
66	925	Injuries and damages	1,339	312	1,027
67	926	Employee pensions and benefits	2,437	998	1,439
68	927	Franchise requirements	-	-	-
69	928	Regulatory commission expenses	783	742	41
70	929	Duplicate charges—Credit	-	-	-
71	930.1	General advertising expenses	53	55	(2)
72	930.2	Miscellaneous general expenses	220	207	13
73	931	Rents	31	17	14
74	935	Maintenance of general plant	190	446	(256)
75		Subtotal - Administrative and General Expenses	$ 15,467	$ 13,936	$ 1,531
76		Total - Operation and Maintenance Expenses	$ 153,121	$ 205,516	$ (52,396)

FirstEnergy Pennsylvania Electric Company - West Penn Rate District
Compare Actual Expenses per the Rate Districts' FERC Form 1 for the Twelve Months Ended December 31, 2017
to Projections filed in the Rate Districts' Prior Base Rate Case
($ in Thousands)

Line	Acct No.	Description	Actual	FPFTY Forecast	Variance
			(1)	(2)	(3) = (1) - (2)
		POWER PRODUCTION EXPENSES			
1	514	Maintenance of miscellaneous steam plant	$ -	$ -	$ -
2		Subtotal - Power Productions Expenses	$ -	$ -	$ -
		OTHER POWER SUPPLY EXPENSES			
3	555	Purchased power	$ 396,190	$ 530,940	$ (134,750)
4	556	System control and load dispatching	-	-	-
5	557	Other expenses	2	173	(171)
6		Subtotal - Other Power Supply Expenses	$ 396,192	$ 531,113	$ (134,921)
		TRANSMISSION EXPENSES			
7	560	Operation supervision and engineering	$ 38	$ 29	$ 9
8	561	Load dispatch	819	1,776	(957)
9	562	Station expenses	188	1,420	(1,232)
10	563	Overhead line expense	201	7	194
11	564	Underground line expenses	-	-	-
12	565	Transmission of electricity by others	62,018	48,714	13,304
13	566	Miscellaneous transmission expenses	236	259	(23)
14	567	Rents	49	319	(270)
15	568	Maintenance supervision and engineering	709	228	481
16	569	Maintenance of structures	33	50	(17)
17	570	Maintenance of station equipment	2,351	2,745	(394)
18	571	Maintenance of overhead lines	10,291	3,934	6,357
19	572	Maintenance of underground lines	0	-	0
20	573	Maintenance of miscellaneous transmission plant	-	-	-
21		Subtotal - Transmission Expenses	$ 76,934	$ 59,481	$ 17,453
		REGIONAL MARKET EXPENSES			
22	575	Operation	$ 0	$ -	$ 0
23	576	Maintenance	-	-	-
24		Subtotal - Regional Market Expenses	$ 0	$ -	$ 0
		DISTRIBUTION EXPENSES			
25	580	Operation supervision and engineering	$ 216	$ 118	$ 98
26	581	Load dispatching	1,896	1,481	415
27	582	Station expenses	1,224	1,259	(35)
28	583	Overhead line expenses	720	1,414	(695)
29	584	Underground line expenses	1,310	974	336
30	585	Street lighting and signal system expenses	-	-	-
31	586	Meter expenses	1,122	1,585	(463)
32	587	Customer installations expenses	-	-	-
33	588	Miscellaneous distribution expenses	14,369	10,147	4,222
34	589	Rents	-	-	-
35	590	Maintenance supervision and engineering	534	392	142
36	591	Maintenance of structures	-	-	-
37	592	Maintenance of station equipment	7,445	3,346	4,099
38	593	Maintenance of overhead lines	34,758	27,102	7,656
39	594	Maintenance of underground lines	988	745	243
40	595	Maintenance of line transformers	46	248	(202)
41	596	Maintenance of street lighting and signal systems	1,116	845	271
42	597	Maintenance of meters	1,553	1,507	46
43	598	Maintenance of miscellaneous distribution plant	205	7,484	(7,279)
44		Subtotal - Distribution Expenses	$ 67,502	$ 58,647	$ 8,855

FirstEnergy Pennsylvania Electric Company - West Penn Rate District
Compare Actual Expenses per the Rate Districts' FERC Form 1 for the Twelve Months Ended December 31, 2017
to Projections filed in the Rate Districts' Prior Base Rate Case
($ in Thousands)

Line	Acct No.	Description	Actual	FPFTY Forecast	Variance
			(1)	(2)	(3) = (1) - (2)
		CUSTOMER ACCOUNTS EXPENSE			
45	901	Supervision	$ -	$ -	$ -
46	902	Meter reading expenses	5,464	7,264	(1,800)
47	903	Customer records and collection expenses	6,824	6,519	305
48	904	Uncollectible accounts	13,420	16,073	(2,653)
49	905	Miscellaneous customer accounts expenses	532	1,819	(1,287)
50		Subtotal - Customer Accounts Expenses	$ 26,239	$ 31,675	$ (5,436)
		CUSTOMER SERVICE AND INFORMATIONAL EXPENSES			
51	907	Supervision	$ 637	$ 731	$ (94)
52	908	Customer assistance expenses	40,529	39,882	647
53	909	Informational and instructional advertising expenses	2	53	(51)
54	910	Miscellaneous customer service and informational expenses	5,494	5,591	(97)
55		Subtotal - Customer Service and Informational Expenses	$ 46,662	$ 46,257	$ 405
		SALES EXPENSES			
56	911	Supervision	$ 138	$ 68	$ 70
57	912	Demonstrating and selling expenses	-	-	-
58	913	Advertising expenses	-	33	(33)
59	916	Miscellaneous sales expenses	-	-	-
60		Subtotal - Sales Expenses	$ 138	$ 101	$ 37
		ADMINISTRATIVE AND GENERAL EXPENSES			
61	920	Administrative and general salaries	$ 1,158	$ 1,033	$ 125
62	921	Office supplies and expenses	2,027	4,359	(2,332)
63	922	Administrative expenses transferred—Credit	-	-	-
64	923	Outside services employed	39,917	40,040	(123)
65	924	Property insurance	73	119	(46)
66	925	Injuries and damages	6,228	1,695	4,533
67	926	Employee pensions and benefits	7,704	1,251	6,453
68	927	Franchise requirements	-	-	-
69	928	Regulatory commission expenses	3,349	3,287	62
70	929	Duplicate charges—Credit	-	-	-
71	930.1	General advertising expenses	324	231	93
72	930.2	Miscellaneous general expenses	364	233	131
73	931	Rents	522	427	95
74	935	Maintenance of general plant	1,960	1,751	209
75		Subtotal - Administrative and General Expenses	$ 63,625	$ 54,426	$ 9,199
76		Total - Operation and Maintenance Expenses	$ 677,292	$ 781,700	$ (104,408)

FirstEnergy Pennsylvania Electric Company
Compare Actual Additions per the Rate Districts' FERC Form 1 for the Twelve Months Ended December 31, 2017
to Projections filed in the Rate Districts' Prior Base Rate Case
($ in Thousands)

Line	Acct No.	Description	Actual	FPFTY Forecast	Variance
			(1)	(2)	(3) = (1) - (2)
		INTANGIBLE PLANT			
1	301	Organization	$ 1	$ -	$ 1
2	302	Franchises and consents	-	-	-
3	303	Miscellaneous intangible plant	40,446	32,310	8,136
4		Subtotal - Intangible Plant	$ 40,447	$ 32,310	$ 8,137
		TRANSMISSION PLANT			
5	350	Land and land rights	$ 0	$ -	$ 0
6	352	Structures and improvements	102	-	102
7	353	Station equipment	1,864	1,159	705
8	354	Towers and fixtures	1	-	1
9	355	Poles and fixtures	10,722	13,287	(2,565)
10	356	Overhead conductors and devices	8,659	(2,550)	11,210
11	357	Underground conduit	-	-	-
12	358	Underground conductors and devices	89	-	89
13	359	Roads and trails	-	-	-
14	359	Asset retirement costs for transmission plant	-	-	-
15		Subtotal - Transmission Plant	$ 21,437	$ 11,896	$ 9,541
		DISTRIBUTION PLANT			
16	360	Land and land rights	$ 805	$ -	$ 805
17	361	Structures and improvements	1,152	262	889
18	362	Station equipment	34,840	21,597	13,243
19	364	Poles, towers and fixtures	65,677	66,176	(500)
20	365	Overhead conductors and devices	118,776	107,341	11,435
21	366	Underground conduit	908	97	811
22	367	Underground conductors and devices	33,580	37,077	(3,497)
23	368	Line transformers	33,883	49,959	(16,076)
24	369	Services	8,700	9,334	(634)
25	370	Meters	111,616	118,584	(6,968)
26	371	Installations on customers' premises	261	177	85
27	372	Leased property on customers' premises	-	-	-
28	373	Street lighting and signal systems	14,577	5,756	8,821
29	374	Asset retirement costs for distribution plant	-	-	-
30		Subtotal - Distribution Plant	$ 424,773	$ 416,360	$ 8,414
		GENERAL PLANT			
31	389	Land and land rights	$ 0	$ -	$ 0
32	390	Structures and improvements	13,470	402	13,068
33	391	Office furniture and equipment	3,367	4,601	(1,234)
34	392	Transportation equipment	1,646	-	1,646
35	393	Stores equipment	-	-	-
36	394	Tools, shop and garage equipment	3,521	-	3,521
37	395	Laboratory equipment	0	-	0
38	396	Power operated equipment	75	-	75
39	397	Communication equipment	5,759	2,737	3,022
40	398	Miscellaneous equipment	59	-	59
41	399	Other tangible property	-	-	-
42	399	Asset retirement costs for general plant	-	-	-
43		Subtotal - General Plant	$ 27,897	$ 7,740	$ 20,157
44		Total - Electric Plant in Service	$ 514,554	$ 468,305	$ 46,249

FirstEnergy Pennsylvania Electric Company - Met-Ed Rate District
Compare Actual Additions per the Rate Districts' FERC Form 1 for the Twelve Months Ended December 31, 2017
to Projections filed in the Rate Districts' Prior Base Rate Case
($ in Thousands)

Line	Acct No.	Description	Actual	FPFTY Forecast	Variance
			(1)	(2)	(3) = (1) - (2)
		INTANGIBLE PLANT			
1	301	Organization	$ 1	$ -	$ 1
2	302	Franchises and consents	-	-	-
3	303	Miscellaneous intangible plant	10,655	8,950	1,704
4		Subtotal - Intangible Plant	$ 10,655	$ 8,950	$ 1,705
		TRANSMISSION PLANT			
5	350	Land and land rights	$ -	$ -	$ -
6	352	Structures and improvements	2	-	2
7	353	Station equipment	670	288	382
8	354	Towers and fixtures	1	-	1
9	355	Poles and fixtures	97	-	97
10	356	Overhead conductors and devices	116	2	114
11	357	Underground conduit	-	-	-
12	358	Underground conductors and devices	1	-	1
13	359	Roads and trails	-	-	-
14	359	Asset retirement costs for transmission plant	-	-	-
15		Subtotal - Transmission Plant	$ 887	$ 290	$ 597
		DISTRIBUTION PLANT			
16	360	Land and land rights	$ -	$ -	$ -
17	361	Structures and improvements	-	-	-
18	362	Station equipment	10,063	5,333	4,730
19	364	Poles, towers and fixtures	17,333	10,423	6,910
20	365	Overhead conductors and devices	22,279	23,828	(1,549)
21	366	Underground conduit	549	-	549
22	367	Underground conductors and devices	14,632	13,054	1,578
23	368	Line transformers	9,661	10,210	(548)
24	369	Services	2,097	1,263	835
25	370	Meters	34,551	32,150	2,402
26	371	Installations on customers' premises	22	-	22
27	372	Leased property on customers' premises	-	-	-
28	373	Street lighting and signal systems	1,317	593	724
29	374	Asset retirement costs for distribution plant	-	-	-
30		Subtotal - Distribution Plant	$ 112,504	$ 96,853	$ 15,651
		GENERAL PLANT			
31	389	Land and land rights	$ -	$ -	$ -
32	390	Structures and improvements	1,654	36	1,618
33	391	Office furniture and equipment	713	673	40
34	392	Transportation equipment	24	-	24
35	393	Stores equipment	-	-	-
36	394	Tools, shop and garage equipment	889	-	889
37	395	Laboratory equipment	0	-	0
38	396	Power operated equipment	25	-	25
39	397	Communication equipment	1,505	1,404	101
40	398	Miscellaneous equipment	0	-	0
41	399	Other tangible property	-	-	-
42	399	Asset retirement costs for general plant	-	-	-
43		Subtotal - General Plant	$ 4,810	$ 2,112	$ 2,698
44		Total - Electric Plant in Service	$ 128,857	$ 108,206	$ 20,651

FirstEnergy Pennsylvania Electric Company - Penelec Rate District
Compare Actual Additions per the Rate Districts' FERC Form 1 for the Twelve Months Ended December 31, 2017
to Projections filed in the Rate Districts' Prior Base Rate Case
($ in Thousands)

Line	Acct No.	Description	Actual	FPFTY Forecast	Variance
			(1)	(2)	(3) = (1) - (2)
		INTANGIBLE PLANT			
1	301	Organization	$ -	$ -	$ -
2	302	Franchises and consents	-	-	-
3	303	Miscellaneous intangible plant	13,587	9,610	3,978
4		Subtotal - Intangible Plant	$ 13,587	$ 9,610	$ 3,978
		TRANSMISSION PLANT			
5	350	Land and land rights	$ -	$ -	$ -
6	352	Structures and improvements	-	-	-
7	353	Station equipment	-	872	(872)
8	354	Towers and fixtures	-	-	-
9	355	Poles and fixtures	145	-	145
10	356	Overhead conductors and devices	-	45	(45)
11	357	Underground conduit	-	-	-
12	358	Underground conductors and devices	75	-	75
13	359	Roads and trails	-	-	-
14	359	Asset retirement costs for transmission plant	-	-	-
15		Subtotal - Transmission Plant	$ 220	$ 916	$ (697)
		DISTRIBUTION PLANT			
16	360	Land and land rights	$ -	$ -	$ -
17	361	Structures and improvements	220	149	71
18	362	Station equipment	10,712	5,721	4,991
19	364	Poles, towers and fixtures	19,596	21,538	(1,942)
20	365	Overhead conductors and devices	35,114	40,659	(5,545)
21	366	Underground conduit	146	37	108
22	367	Underground conductors and devices	6,664	8,665	(2,001)
23	368	Line transformers	9,416	12,985	(3,569)
24	369	Services	2,142	1,621	521
25	370	Meters	36,938	42,205	(5,267)
26	371	Installations on customers' premises	102	-	102
27	372	Leased property on customers' premises	-	-	-
28	373	Street lighting and signal systems	3,665	2,492	1,173
29	374	Asset retirement costs for distribution plant	-	-	-
30		Subtotal - Distribution Plant	$ 124,714	$ 136,072	$ (11,359)
		GENERAL PLANT			
31	389	Land and land rights	$ -	$ -	$ -
32	390	Structures and improvements	5,865	366	5,499
33	391	Office furniture and equipment	1,625	707	919
34	392	Transportation equipment	209	-	209
35	393	Stores equipment	-	-	-
36	394	Tools, shop and garage equipment	760	-	760
37	395	Laboratory equipment	-	-	-
38	396	Power operated equipment	50	-	50
39	397	Communication equipment	1,588	1,196	392
40	398	Miscellaneous equipment	58	-	58
41	399	Other tangible property	-	-	-
42	399	Asset retirement costs for general plant	-	-	-
43		Subtotal - General Plant	$ 10,156	$ 2,268	$ 7,888
44		Total - Electric Plant in Service	$ 148,676	$ 148,867	$ (190)

FirstEnergy Pennsylvania Electric Company - Penn Power Rate District
Compare Actual Additions per the Rate Districts' FERC Form 1 for the Twelve Months Ended December 31, 2017
to Projections filed in the Rate Districts' Prior Base Rate Case
($ in Thousands)

Line	Acct No.	Description	Actual	FPFTY Forecast	Variance
			(1)	(2)	(3) = (1) - (2)
		INTANGIBLE PLANT			
1	301	Organization	$ -	$ -	$ -
2	302	Franchises and consents	-	-	-
3	303	Miscellaneous intangible plant	3,572	2,674	898
4		Subtotal - Intangible Plant	$ 3,572	$ 2,674	$ 898
		TRANSMISSION PLANT			
5	350	Land and land rights	$ -	$ -	$ -
6	352	Structures and improvements	-	-	-
7	353	Station equipment	-	-	-
8	354	Towers and fixtures	-	-	-
9	355	Poles and fixtures	225	-	225
10	356	Overhead conductors and devices	649	-	649
11	357	Underground conduit	-	-	-
12	358	Underground conductors and devices	-	-	-
13	359	Roads and trails	-	-	-
14	359	Asset retirement costs for transmission plant	-	-	-
15		Subtotal - Transmission Plant	$ 874	$ -	$ 874
		DISTRIBUTION PLANT			
16	360	Land and land rights	$ 16	$ -	$ 16
17	361	Structures and improvements	604	51	552
18	362	Station equipment	6,806	5,016	1,790
19	364	Poles, towers and fixtures	6,656	10,499	(3,844)
20	365	Overhead conductors and devices	23,278	14,395	8,884
21	366	Underground conduit	59	60	(1)
22	367	Underground conductors and devices	3,675	5,308	(1,632)
23	368	Line transformers	3,585	5,409	(1,824)
24	369	Services	821	723	97
25	370	Meters	3,399	2,529	870
26	371	Installations on customers' premises	31	-	31
27	372	Leased property on customers' premises	-	-	-
28	373	Street lighting and signal systems	1,013	73	940
29	374	Asset retirement costs for distribution plant	-	-	-
30		Subtotal - Distribution Plant	$ 49,940	$ 44,062	$ 5,879
		GENERAL PLANT			
31	389	Land and land rights	$ -	$ -	$ -
32	390	Structures and improvements	387	0	387
33	391	Office furniture and equipment	229	204	25
34	392	Transportation equipment	17	-	17
35	393	Stores equipment	-	-	-
36	394	Tools, shop and garage equipment	61	-	61
37	395	Laboratory equipment	-	-	-
38	396	Power operated equipment	-	-	-
39	397	Communication equipment	1,266	137	1,129
40	398	Miscellaneous equipment	-	-	-
41	399	Other tangible property	-	-	-
42	399	Asset retirement costs for general plant	-	-	-
43		Subtotal - General Plant	$ 1,959	$ 342	$ 1,618
44		Total - Electric Plant in Service	$ 56,346	$ 47,077	$ 9,269

FirstEnergy Pennsylvania Electric Company - West Penn Rate District
Compare Actual Additions per the Rate Districts' FERC Form 1 for the Twelve Months Ended December 31, 2017
to Projections filed in the Rate Districts' Prior Base Rate Case
($ in Thousands)

Line	Acct No.	Description	Actual	FPFTY Forecast	Variance
			(1)	(2)	(3) = (1) - (2)
		INTANGIBLE PLANT			
1	301	Organization	$ -	$ -	$ -
2	302	Franchises and consents	-	-	-
3	303	Miscellaneous intangible plant	12,632	11,075	1,557
4		Subtotal - Intangible Plant	$ 12,632	$ 11,075	$ 1,557
		TRANSMISSION PLANT			
5	350	Land and land rights	$ 0	$ -	$ 0
6	352	Structures and improvements	100	-	100
7	353	Station equipment	1,194	-	1,194
8	354	Towers and fixtures	0	-	0
9	355	Poles and fixtures	10,255	13,287	(3,032)
10	356	Overhead conductors and devices	7,894	(2,597)	10,491
11	357	Underground conduit	-	-	-
12	358	Underground conductors and devices	12	-	12
13	359	Roads and trails	-	-	-
14	359	Asset retirement costs for transmission plant	-	-	-
15		Subtotal - Transmission Plant	$ 19,456	$ 10,690	$ 8,766
		DISTRIBUTION PLANT			
16	360	Land and land rights	$ 789	$ -	$ 789
17	361	Structures and improvements	328	62	266
18	362	Station equipment	7,260	5,528	1,732
19	364	Poles, towers and fixtures	22,092	23,715	(1,624)
20	365	Overhead conductors and devices	38,106	28,460	9,645
21	366	Underground conduit	155	-	155
22	367	Underground conductors and devices	8,608	10,050	(1,442)
23	368	Line transformers	11,221	21,356	(10,134)
24	369	Services	3,640	5,727	(2,087)
25	370	Meters	36,728	41,701	(4,974)
26	371	Installations on customers' premises	107	177	(69)
27	372	Leased property on customers' premises	-	-	-
28	373	Street lighting and signal systems	8,583	2,598	5,985
29	374	Asset retirement costs for distribution plant	-	-	-
30		Subtotal - Distribution Plant	$ 137,615	$ 139,373	$ (1,758)
		GENERAL PLANT			
31	389	Land and land rights	$ 0	$ -	$ 0
32	390	Structures and improvements	5,564	-	5,564
33	391	Office furniture and equipment	800	3,017	(2,217)
34	392	Transportation equipment	1,396	-	1,396
35	393	Stores equipment	-	-	-
36	394	Tools, shop and garage equipment	1,810	-	1,810
37	395	Laboratory equipment	0	-	0
38	396	Power operated equipment	-	-	-
39	397	Communication equipment	1,400	-	1,400
40	398	Miscellaneous equipment	0	-	0
41	399	Other tangible property	-	-	-
42	399	Asset retirement costs for general plant	-	-	-
43		Subtotal - General Plant	$ 10,972	$ 3,017	$ 7,954
44		Total - Electric Plant in Service	$ 180,675	$ 164,156	$ 16,519

FE PA STATEMENT NO. 4

Tracy M. Ashton

FE PA Statement No. 4

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY

DOCKET NO. R-2024-3047068

Direct Testimony
of
Tracy Ashton

List of Topics Addressed

Pension/OPEB Expense
OPEB Accounting and Ratemaking Adjustments
Service Company Relationships, Charges and Allocations
Administrative and General Capitalization Changes and Customer Refunds

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DIRECT TESTIMONY
OF
TRACY ASHTON

I. INTRODUCTION AND PURPOSE

Q. Please state your name and business address.

A. My name is Tracy M. Ashton, and my business address is 76 South Main Street, Akron, Ohio 44308.

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

A. I am Assistant Controller, Corporate of FirstEnergy Corp. ("FirstEnergy"), and a number of its subsidiaries including wholly-owned Pennsylvania electric distribution operating company, FirstEnergy Pennsylvania Electric Company ("FE PA" or the "Company").

Q. What is your educational background?

A. I have been Assistant Controller – Corporate since May 2019. From May 2008 to May 2019, I served in various positions within the finance organization, including Manager of Financial Reporting and Technical Accounting, and Director of Business Planning and Performance, prior to being promoted into my current role. From 2003 to 2008, I was with Deloitte & Touche, LLP, where I served in various client service positions. I received a Bachelor of Business Administration degree in Accounting from Kent State University. I am a licensed certified public accountant in Ohio.

Q. Please describe your duties as Assistant Controller, Corporate.

A. I am responsible for ensuring the accounting records of FirstEnergy and its subsidiaries are maintained in conformity with generally accepted accounting principles ("GAAP") and regulatory requirements, including the Federal Energy Regulatory Commission ("FERC")

Uniform System of Accounts ("USofA"). In addition, I am responsible for disbursements to vendors; external financial reporting; accounting research in connection with proposed business transactions; and cost analysis and accounting classification of construction projects.

Q. Have you ever testified before the Pennsylvania Public Utility Commission ("Commission" or "PaPUC")?

A. No, I have never testified before this Commission. I have, however, testified before the Public Utilities Commission of Ohio, the Maryland Public Service Commission, the Public Service Commission of West Virginia, and the New Jersey Board of Public Utilities.

Q. On whose behalf are you testifying in this proceeding?

A. I am testifying on behalf of FE PA, formerly known as the individual Pennsylvania utility operating companies Metropolitan Edison Company, Pennsylvania Electric Company, Pennsylvania Power Company, and West Penn Power Company (collectively, the "Predecessor Companies").

Q. What is the purpose of your direct testimony?

A. The purpose of my testimony is to discuss the following four topics: (1) the Company's proposed treatment of pension and other post-employment benefits ("OPEB") expenses; (2) the services provided to and costs charged to FE PA in the test year by FirstEnergy Service Company ("FESC") under the FESC Service Agreement; and (3) the results from the most recent FERC audit related to Administrative and General ("A&G") Costs and (4) customer refunds proposed in this case.

Q. Please summarize your testimony.

A. The first part of my testimony discusses a proposed change to how FE PA recovers pension and OPEB costs. Under the proposed change, the following adjustments will be made to pension and OPEB expense, if applicable: (1) remove the current year pension mark-to-market adjustment and the current year OPEB mark-to-market adjustment, recognized by FE PA under GAAP and FERC USofA; and (2) include, for ratemaking purposes, the recalculated amount of the test-year pension and OPEB expense by amortizing the net accumulated actuarial loss over future periods, consistent with the delayed recognition methodology. Based on these adjustments, FE PA calculated test year expense of $28.3 million of annual pension expense and $1 million of annual OPEB credit.

To support the proposed level of pension and OPEB expense to be recovered in base rates, my testimony will provide background on the accounting for pension and OPEB costs under GAAP, including the two accounting methods prescribed by GAAP for the accounting of actuarial gains and losses – one of the components of pension and OPEB costs. I also will provide support for the adjustments necessary to determine the appropriate level of test year pension and OPEB expense for FE PA, as well as the adjustments associated with the capitalized pension and OPEB costs in rate base. In addition, I will summarize an accounting adjustment related to certain OPEB assets that was recorded as of December 31, 2022.

Lastly, with respect to pension and OPEB expense, year-to-year fluctuations in annual earnings, and in some years losses, on the pension and OPEB assets have been more material with respect to the Company's income statement and financial performance. These year-to-year market fluctuations also can materially impact test year pension and

OPEB expense and customer rates. Therefore, FE PA proposes to implement a mechanism to defer the annual difference between: (1) the annual pension and OPEB expense, calculated using the delayed recognition method for ratemaking purposes; and (2) the approved pension and OPEB expense for rate treatment in future base rate cases.

The second part of my testimony discusses the services provided and costs charged to FE PA under the FESC Service Agreement. I will discuss the process for charging the FESC costs for those services to FE PA and its affiliates within the FirstEnergy system. In this regard, I will also review the manner that FESC fairly and equitably charges the costs for its services directly and/or indirectly to FE PA, FirstEnergy, and its affiliates that receive such services, including the cost allocation methodologies for charging indirect costs. I will also describe a change in FirstEnergy's method for capitalizing costs allocated to its subsidiaries by FESC as recommended in the FERC audit, including the impact on historical costs. In addition, I will summarize the customer refunds identified through FirstEnergy's review of certain non-operating and non-recoverable costs. Lastly, I will describe the controls in place to ensure proper allocation of costs to FE PA by FESC, including the reinforcement of direct charging policies, training employees on time charging, enhanced procedures on invoice processing and review of detailed items billed to FE PA by FESC.

Q. Have you prepared any exhibits to accompany your testimony?

A. Yes. I am sponsoring the following exhibits:

- FE PA Exhibit No. TMA-1 provides the calculation of pension expense under the proposed methodology.

- FE PA Exhibit No. TMA-2 provides the calculation of OPEB expense under the proposed methodology.
- FE PA Exhibit No. TMA-3 provides the calculation of a rate base adjustment to eliminate the timing differences between the recognition of pension and OPEB cost in rate base and the recognition of pension and OPEB expense in the income statement, as further described below.

Additionally, I am responsible for certain of the Commission's base rate filing requirements where my name has been indicated as the responsible witness.

II. FE PA'S PENSION ACCOUNTING AND RATEMAKING BACKGROUND

Q. Why are pensions and their associated costs included as part of ratemaking for utilities?

A. The pension, OPEB and other benefits provided to FE PA's employees are an important part of the total compensation package which attracts and retains a skilled workforce. Historically, FE PA, and its Predecessor Companies, have recovered certain costs associated with providing these benefits in distribution rates. I am also aware that the Commission has historically permitted other utilities to recover costs associated with pension and OPEB through rates.[1]

Q. How are pension and OPEB costs derived under GAAP?

A. Pension and OPEB costs or credits generally consist of five components:

[1] See, *e.g.*, *Pa. PUC v. PECO Energy Co. – Gas Division*, 2021 Pa. PUC LEXIS 241 (Order entered June 22, 2021); *Pa. PUC v. PPL Elec. Utils. Corp.*, 2004 Pa. PUC LEXIS 40 (Order entered Dec. 22, 2004).

1. Service cost – Represents the actuarial present value of benefits attributed by the pension and OPEB plans' benefit formula to services performed by employees during the reporting period.
2. Interest cost – Represents annual interest on the present value of the benefit obligations (liability) at the beginning of the year.
3. Estimated return on plan assets – Represents the estimated return on plan investments by applying the expected long-term rate of return to beginning-of-year plan asset balances.
4. Prior service cost amortization – Represents amortization, over the average remaining service period of employees, of changes to the benefit obligations due to plan amendments.
5. Actuarial gains and losses – Represent the net gain or loss resulting from a change in the value of plan assets and benefit obligations due to experience which differs from assumptions used to estimate the value of end-of-year plan asset and benefit obligation balances. Such differences can be related to the return on plan assets, changes in the discount rate used to calculate the present value of benefit obligations, and other actuarial assumptions such as mortality rates. As further described below, companies either recognize actuarial gains and losses immediately in earnings ("mark-to-market accounting") or through delayed recognition whereby actuarial gains and losses are recorded in accumulated other comprehensive income ("AOCI"), a component of equity, and amortized into earnings over a future period.

Q. What are actuarial gains and losses under GAAP?

A. Actuarial gains and losses represent the net gain or loss resulting from a change in the value of plan assets and benefit obligations due to experience which differs from assumptions used to estimate the end-of-year plan asset and benefit obligation balances. As noted in the description of cost components above, companies recognize the earnings effect of actuarial gains and losses immediately or through delayed recognition. For companies that apply immediate recognition, the full amount of actuarial gains and losses is recognized in earnings immediately. For companies that apply delayed recognition, actuarial gains and losses are captured in AOCI and amortized over a future period. Therefore, the difference in the two "options" is simply a matter of timing with respect to earnings recognition, with the delayed recognition method producing a less volatile level of gains or losses.

In the case of plan assets, the difference between the actual return on plan investments during the year compared to the estimated return on plan investments (cost component 3, above) represents an actuarial gain (if the actual return is higher than the estimated return) or actuarial loss (if the actual return is lower than the estimated return). This component simply adjusts the expected return on plan assets in a given year to the actual return on plan assets in that year.

In the case of benefit obligations, a change in the assumed discount rate that measures the benefit obligation at the beginning of the year to the end of the year will result in an actuarial gain (if the actual discount rate is higher at the end of the year than the assumed discount rate at the beginning of the year) or an actuarial loss (if the actual discount rate at the end of the year is lower than the assumed discount rate at the beginning of the year). The present value of benefit obligations may also be affected by changes in

assumed future payouts due to mortality experience that differ from assumed mortality rates, changes in assumed wage increases (in the case of pension costs), changes in assumed health care inflation rates (in the case of OPEB benefits), and other actuarial assumptions. If the present value of benefit obligations increases due to changes in actuarial assumptions, an actuarial loss will be incurred. Conversely, if the present value of benefit obligations decreases due to actuarial assumption changes, an actuarial gain will be recognized. Actuarial gains or losses on plan assets are netted against actuarial gains or losses on benefit obligations to determine the net actuarial gain or loss for the plans for a given year.

Q. Please explain FE PA's book accounting for pension and OPEB expense.

A. Effective for the fiscal year ended December 31, 2011, FirstEnergy and its subsidiaries elected, under Statement of Financial Accounting Standards No. 87, "Employer's Accounting for Pensions" ("SFAS 87"), mark-to-market accounting for their pension and OPEB plans ("Accounting Change"). Effective with the Accounting Change, in December of each year (or as circumstances require a re-measurement of the plan assets and liabilities before that date), FE PA records, as a mark-to-market adjustment, actuarial gains or losses immediately to earnings. This accounting methodology is the preferable method under GAAP but increases the year-to-year volatility of the Company's recorded pension and OPEB expense.

Q. When are pension/OPEB costs determined for the year?

A. FirstEnergy recognizes actuarial gains and losses for its pension and OPEB plans in December of each year, or whenever a plan is determined to qualify for remeasurement. The remaining components of pension and OPEB costs, including service costs, interest

cost on obligations, expected return on plan assets, and amortization of prior service costs, are set at the beginning of each calendar year and recorded monthly. Changes in asset performance and discount rates will not impact these costs during the year; however, future years could be impacted by changes in the market. Pension and OPEB expense calculated at the beginning of the year is the monthly cost, net of the amount of service cost capitalized.

Q. How does FE PA currently recover pension and OPEB costs?

A. A 10-year historical average of actual cash contributions to the pension plan is used to recover pension costs. The service cost component of OPEB is recovered from ratepayers.

Q. Please explain FE PA's proposed change to its recovery of pension/OPEB costs.

A. FE PA proposes to change its recovery of pension and OPEB expense to the "delayed recognition" method. Currently, FE PA's pension expense recovery represents the 10-year average of cash contributions made to the plan, and only OPEB service costs are included in base rates. As my testimony explained, in 2011, FirstEnergy and its subsidiaries changed the method by which it accounted for pension and OPEB expense whereby actuarial gains and losses, which represent the change in value of plan assets and obligations, are recognized immediately in earnings (referred to as mark-to-market accounting). This contrasts with its previous method, which amortized those costs into earnings over a future period (commonly referred to as "delayed recognition"). By reverting to the accounting methodology by which it accounted for pension and OPEB expense prior to the accounting change for ratemaking purposes, FE PA will eliminate the volatility associated with mark-to-market accounting under the Company's current methodology.

Q. Please explain why FE PA is proposing to change the method it uses to recover pension/OPEB costs.

A. The delayed recognition approach better reflects the periodic cost incurred to offer the pension plan to employees than utilizing an average of cash contributions to the pension plan over a period of years. Additionally, the service cost for OPEB is only one component of OPEB cost and does not reflect the total cost of providing the benefit. If approved, the proposed recovery method will better match cost recovery with the periodic costs to provide these benefits to employees. Not only will the proposed method provide for greater alignment between costs and cost recovery, it will also keep the pension costs recovered from ratepayers consistent with the current methodology for FE PA. Finally, approval of the proposed pension/OPEB recovery methodology will align FE PA's recovery methodology with its affiliate utilities in New Jersey, Maryland and West Virginia.

Q. What procedures are in place for FirstEnergy to prudently manage its benefit plans to ensure customers are not burdened with additional risks?

A. FirstEnergy and the Company's goal is to preserve and enhance the funded ratio of the benefit plans and minimize asset volatility for factors within their control. All assets are to be invested for the exclusive purpose of providing benefits to participants and beneficiaries. However, the volatility resulting from macroeconomic factors, such as interest rates, asset returns, and employee mortality, are outside of FirstEnergy's and the Company's control.

FirstEnergy's Investment Committee ("IC") is responsible for the safekeeping and management of assets held for investment, including those within the pension and OPEB plans. The IC meets several times throughout the year and establishes investment

objectives and policies for each trust and monitors compliance with those objectives. To support the IC, FirstEnergy's external investment consultant performs investment research in the areas of strategic asset allocation, investment manager due diligence and risk management. FirstEnergy's Investment Management Department ("IMD") evaluates and conducts due diligence on the research, recommendations from the consultant, and reconciles the differences between the consultant and IMD, if applicable, before the consultant presents the research and recommendation to the IC. Thus, ongoing checks and balances are in place between the consultant and IMD prior to the IC's final decision. IMD supports the IC in implementing its responsibilities by monitoring and administering the relationships with external investment managers and advisors. The IC is responsible for taking action where investment managers or asset allocations are not in compliance with objectives. Overall, FirstEnergy has a robust, transparent, and thorough process for managing its assets held to support its benefit plan obligations.

III. ADJUSTMENTS TO PENSION AND OPEB EXPENSE

Q. What adjustments have been made to pension and OPEB expense?

A. For ratemaking purposes in this base rate case filing, FE PA has removed the effect of the mark-to-market adjustment from GAAP pension and OPEB expense and replaced it with actuarial gains or losses calculated under the delayed recognition methodology. Because FE PA does not budget for the mark-to-market adjustment, removing the effect of this mark-to-market adjustment is zero in both the fully projected future test year and the future test year. The impact of the adjustment, as intended, is best illustrated using the historic test year data shown on FE PA Exhibit No. PML-3, Adjustment IS-8. I propose an adjustment that includes, for ratemaking purposes, the recalculated amount of the test-year

pension and OPEB expense by amortizing the net accumulated actuarial loss over future periods. Based on this adjustment, FE PA is requesting inclusion of $28.3 million of annual pension expense and $1 million of annual OPEB credit as part of the calculation of its revenue requirement in this base rate case.

Q. How were the test year pension and OPEB expense calculated?

A. There are several steps to the calculation. Under my direction, the Company's actuary calculated the amount of amortization of the accumulated net actuarial loss that would have been included in pension and OPEB expense under the delayed recognition methodology. An adjustment was then made representing the amount of amortization of the accumulated net actuarial loss calculated under the delayed recognition methodology. See schedules in FE PA Exhibit No. TMA-1 and FE PA Exhibit No. TMA-2.

Q. Is the ratemaking treatment for pension/OPEB expense that the Company is proposing a departure from the long-standing cash recovery methodology used in PA?

A. Yes, it is.

Q. Why does the Company propose a change in pension/OPEB cost recovery at this time?

A. The return on the investments in the pension and OPEB trusts are recorded as (non-cash) income in the Company's financial statements. This means that when the trusts do well, the Company's income, and in turn, its ROE increases. And, likewise, when there are downturns in the market, there is a corresponding decrease to the Company's income and ROE.

Given efforts to increase funding of the Company's pension plan over the past 5 years, including $365 million in contributions to the Predecessor Companies from 2016 through 2018, in most years, the Company has benefitted from an increase in book earnings from these pension trust investments.

While the cash contributions to the pension fund and the associated earnings generally reduce the need for or the size of required future contributions over time, the current cash methodology presents an immediate benefit to the Company but no immediate benefit to customers. In fact, it's quite the opposite. When the Company contributes cash to the pension fund, book costs are reduced; that is, pension expense is offset by increased earnings from larger pension trust assets. However, for customers, a cash contribution translates to higher expense for ratemaking purposes. Under the delayed recognition methodology proposed by the Company, book costs would be better aligned with rate recovery and the income benefits that the Company enjoys would also be a benefit to customers - even more so with the addition of the PON mechanism, which I will discuss later in my testimony.

Q. Doesn't the change from the cash contribution methodology to the delayed recognition methodology reduce the Company's future book earnings opportunity from pension/OPEB trust investments?

A. Yes, it does.

Q. So then why is it in the Company's interest to propose this change?

A. From the perspective of financial analysts that cover the Company, the income from the trust investments is considered to be lower quality income than income from its core operations. Pension/OPEB income does not result from core operating activities and,

because it fluctuates based on market performance, it does not produce predictable, recurring earnings for the Company. Market analysts place greater value on income that can be produced consistently and reliably from core utility operations as opposed to pension/OPEB trust investments. Large trust owners (of which FE is one) are perceived to have higher risk due to the market exposure. As a result, the income from these investments is heavily discounted and, therefore, does not appreciably increase overall valuation. Although the proposed change in the methodology used to recover pension/OPEB expense does reduce future earnings opportunity, the Company is seeking to exchange the future earnings opportunities for some smoothing of the impacts of market downturns such as the events experienced in 2022. Other utilities that manage large pension/OPEB funds also are working to address this issue as well.

Q. What are the benefits to FE PA customers?

A. As I have discussed, when the markets perform well, customers will benefit from lower pension/OPEB costs for ratemaking purposes. Future contributions to the pension/OPEB trusts will immediately function to lower rather than increase the cost of these benefit programs. In other words, the earnings benefit from these investments would benefit both the Company and its customers.

As a sponsor of a defined benefit plan, the Company is permitted by IRS rules to make cash contributions to the pension plan in a flexible manner. With the recent market volatility and increased costs associated with the plan, the Company will continue to make cash contributions to take advantage of opportunities to reduce costs (PBGC premiums) and risks (via various de-risking strategies). The reduction in Pension/OPEB expense

resulting from these cash contributions do not immediately reduce rates to the customers, but they would under the new proposed mechanism.

Q. Is there an immediate rate impact to FE PA customers due to this change in Pension/OPEB expense recovery?

A. No, the change is negligible. The difference in the amount to be included in rates under the delayed recognition methodology as compared to the current cash recovery methodology is approximately $1 million higher. Therefore, the change can be made with minimal impact to customer rates.

Q. Are there any additional justifications for FE PA's pension and OPEB expense methodology?

A. Under the delayed recognition methodology, FE PA has amortized the pension and OPEB mark-to-market expense over a period of approximately 12 years. Expenses in the income statement have a dollar-for-dollar impact on the Company's revenue requirement. The adjustment is beneficial to FE PA's ratepayers because reducing the volatility of actuarial gains and losses, as described earlier in my testimony, also reduces that volatility's impact on base rates.

Q. Is FE PA proposing any other adjustments related to pension and OPEB costs?

A. Yes. With respect to capitalized pension and OPEB costs, FE PA previously included the capitalized portion of pension and OPEB costs in rate base in the year the expense occurred using the immediate recognition method. To properly reflect pension and OPEB expense in the income statement, FE PA proposes to adjust the pension and OPEB costs recognized in rate base to eliminate the timing differences between the recognition of pension and

OPEB cost in rate base and the recognition of pension and OPEB expense in the income statement. FE PA has calculated a reduction to rate base of $10 million, as described further below. This consists of a reduction to capitalized pension costs in rate base of $44 million, and an increase to capitalized OPEB costs in rate base of $34 million as further discussed below.

There is also a second adjustment to reflect an accounting adjustment made by FE PA and certain FirstEnergy subsidiaries that reallocated certain OPEB assets as of December 31, 2022, as described later in my testimony.

Q. Do the rate base adjustments follow the Financial Accounting Standards Board ("FASB") Accounting of Net Periodic Pension Cost and Net Periodic Post-Retirement

A. Yes. FirstEnergy and its subsidiaries adopted the FASB Accounting Standards Update ("ASU") 2017-07 on January 1, 2018, which amended certain accounting rules addressing the presentation for pension and OPEB service and non-service costs for income statement purposes. Upon adoption, FirstEnergy revised its capitalization policy regarding pension and OPEB costs to only capitalize a portion of service costs. The remaining pension and OPEB cost components are not eligible for any capitalization and, as a result, are fully expensed (or credited) in earnings. This practice is consistent with the FASB's amended accounting rules, as well as the FERC's USofA.

Prior to adoption of ASU 2017-07 on January 1, 2018, all pension and OPEB costs or credits (including the mark-to-market adjustment) were subject to capitalization under FirstEnergy's then-current capitalization policy – resulting in a portion of each mark-to-market adjustment from 2011 through 2017 being capitalized into rate base. In this case, FE PA has included an appropriate adjustment to rate base to address the timing differences

between the calculation of pension and OPEB expense and rate base under the immediate and delayed recognition methodologies for the portion of pension and OPEB costs capitalized in rate base during the period 2011-2017.

Q. Why is it necessary to make an adjustment to rate base to adjust for the timing differences of the immediate recognition and the delayed recognition methodologies?

A. With the accounting change in 2018, all pension and OPEB costs are to be expensed, except for current period service costs, of which a portion is to be capitalized. Therefore, to properly reflect pension and OPEB expense in the income statement beginning in 2018, FE PA adjusted the pension and OPEB costs recognized in rate base between 2011 through 2017 to eliminate the timing differences between the recognition of pension and OPEB cost in rate base and the recognition of pension and OPEB expense in the income statement.

Q. Please explain how the adjustment was calculated.

A. For the period January 1, 2011, through December 31, 2017, the Company compared the amounts of capitalized actuarial gains and losses as calculated by its actuary under the delayed recognition methodology to the amounts of capitalized actuarial gains and losses actually recorded under the immediate recognition method for regulatory purposes (See FE PA Exhibit No. TMA-3, Attachment B for pension and Attachment G for OPEB). Referring to FE PA Exhibit No. TMA-3, Attachment B, capitalized actuarial gains and losses under the delayed recognition methodology are shown in Column C. Column D reflects the Company's per books actuarial gains and losses capitalized in rate base using the immediate recognition methodology. The result in Column E is the difference between capitalized actuarial gains and losses under the delayed recognition methodology and the capitalized actuarial gains and losses recorded under immediate recognition.

FE PA Exhibit No. TMA-3, Attachments C through F calculates annual and cumulative book and tax depreciation for each annual capitalization adjustment. The results from the book and tax depreciation tables are used in the calculation of the associated accumulated deferred income taxes on the bottom of FE PA Exhibit No. TMA-3, Attachments C through F, for pension and on FE PA Exhibit No. TMA-3, Attachments H through K, for OPEB.

FE PA Exhibit No. TMA-3, Attachment A, summarizes the calculation of the decrease to rate base for capitalized pension costs of $44 million. The resulting rate base adjustment on Schedule TMA-3, Attachment A, for capitalized OPEB costs is an increase to rate base of $34 million. The total adjustment results in a decrease to rate base of $10 million.

Q. Why does the adjustment only cover the period from January 1, 2011 through December 31, 2017?

A. This adjustment covers the period from the effective date of FE PA's accounting election to report pension and OPEB expense for GAAP purposes using the immediate recognition methodology, which began on January 1, 2011, through the adoption of the FASB Accounting Standards Update 2017-07 on January 1, 2018. This is the period FE PA capitalized pension and OPEB actuarial gains/losses using the immediate recognition method.

Q. Why does this calculation have to be made in this base rate case?

A. The calculation should be made in this and subsequent base rate cases until the rate base adjustment is $0 or is otherwise determined to be immaterial, in order to adjust for the timing differences between the calculation of pension and OPEB expense and rate base

under the immediate and delayed recognition methodologies for the portion of pension and OPEB costs capitalized in rate base during the period 2011-2017 .

Q. Have there been any other adjustments to pension or OPEB assets or liabilities on FE PA's books since the last base rate case?

A. Yes. There was an accounting adjustment to FE PA's OPEB assets that resulted in better alignment between book accounting with FE PA's Voluntary Employee Benefit Association ("VEBA") trust.

Q. What were the circumstances that necessitated this change?

A. Subsequent to FirstEnergy's November 7, 2001 merger with GPU, Inc. ("GPU"), the former parent of two Predecessor Companies (Metropolitan Edison Company and Pennsylvania Electric Company), OPEB assets were reallocated to reflect changes resulting from the merging of legacy GPU assets into one FirstEnergy plan. This reallocation was to cause the OPEB assets from GPU Service Company to follow the movement (i.e., reassignment) of the GPU Service Company employees to FESC and the various FirstEnergy operating companies post-merger, thus distributing the OPEB assets from GPU Service Company to align the assets with the liabilities associated with the employees that were to receive benefits. At the time, FirstEnergy OPEB assets consisted of multiple VEBA accounts, some dedicated to specific companies, as well as other VEBA accounts and a 401(h) account that were available to pay benefits more broadly across various operating companies and FESC. Because the Internal Revenue Code does not permit withdrawals from the VEBA accounts for purposes other than benefits payments, the requisite amounts could not be simply transferred from one VEBA account to another. Therefore, in 2003, a reallocation was accomplished through cash transactions among the

participating legal entities, including the various operating companies and FESC. This reallocation did not transfer the OPEB assets based on individual VEBA trusts or other accounts. In other words, each of the operating companies and FESC had an investment reflecting a portion of the aggregate OPEB assets based on how the reallocation was determined and transacted through the money pool in 2003.

Guidance in Accounting Standards Codification ("ASC") 715, Defined Benefit Plans, does not prescribe a methodology by which assets at the subsidiary level are to be allocated. Since 2003, the VEBA asset accounts have been rolled forward each year following benefit payments, contributions, and a proportional allocation of the investment return for the overall portfolio of OPEB assets to each participating company. However, the individual VEBA trusts were invested differently and earned different returns annually. As a result, the actual returns have been allocated across various FirstEnergy companies since the companies had a percentage ownership in the aggregated OPEB asset over time and in some cases. This created differences between the dedicated VEBA account balance and the allocated VEBA account balance recorded on the books of each participating company, due to the proportional share of investment returns allocated.

Today, most of the generally available assets have been used to pay benefits and the remaining OPEB assets are largely contained in VEBA accounts that are for the benefit of specific operating companies, such as in the case of FE PA. To capture investment returns in a manner more aligned with the performance of the individual VEBA trusts, FirstEnergy has reallocated its OPEB assets on the books of its subsidiaries as of December 31, 2022. Going forward, FirstEnergy has reallocated the OPEB asset balances between

subsidiary companies associated with each specific VEBA account on the books of each participating company, including FE PA.

IV. NORMALIZATION OF PENSION AND OPEB EXPENSE

Q. Why is FE PA seeking approval of a mechanism to normalize pension/OPEB expense ("PON Mechanism")?

A. FirstEnergy has a qualified pension plan with total qualified Projected Benefit Obligation for both active employees and retirees of approximately $8 billion and qualified pension assets totaling $6.9 billion, as of year-end 2023. Over the past 10 years, FirstEnergy has contributed $3.5 billion to this qualified pension plan, achieving a funded ratio of approximately 86% for FirstEnergy's qualified pension plan as of December 31, 2023.

FE PA's portion of the qualified pension plan's Projected Benefit Obligation for both active employees and retirees is approximately $1.4 billion and FE PA's portion of the qualified pension assets is approximately $1.4 billion as of year-end 2023. Over the past 10 years, FE PA has contributed $463 million to the qualified pension plan, achieving a funding ratio of approximately 102%. FE PA also maintains an OPEB plan with a Projected Benefit Obligation for both active employees and retirees of approximately $123 million and assets totaling $124 million as of year-end 2023. The funded ratio was 101% at the end of 2023.

Annual fluctuations in investment performance have become significant in the context of FE PA's income statement and overall financial performance. The volatility inherent in the pension/OPEB expense results in a risk that rates may not be representative of future costs or credits. The category of pension/OPEB is unique since it is driven by macroeconomic and other forces that are outside of the Company's control, such as interest

rates, asset returns, and employee mortality. This presents a risk for customers that the level of expense embedded in rates may be too high, and a risk for the Company that the level of expense embedded in rates may be too low. To address this risk, the Company proposes a PON Mechanism to moderate the impacts to its income statement from the impacts of the investment performance of pension/OPEB assets due to market fluctuations, which are outside of the Company's control. The PON Mechanism also may moderate the impacts on customers' rates from market fluctuations as well.

Q. How does the PON Mechanism work?

A. As proposed, FE PA will calculate test year pension and OPEB expense under the delayed recognition methodology and include this amount in its base rate case filings. The pension/OPEB expense ultimately approved by the Commission sets the expense included in base rates ("Approved Pension/OPEB Expense"). For each calendar year following the conclusion of the base rate case (i.e., on or after the rate effective date), FE PA will calculate the annual pension/OPEB expense ("Annual Expense") under the delayed recognition methodology and compare that expense to the Approved Pension/OPEB Expense from its most recent base rate case. To the extent that the Annual Expense is less than the Approved Pension/OPEB Expense, customers will be provided the benefit of the reduction in the Annual Expense, and the Company will defer a regulatory liability for 100% of the difference between Annual Expense and Approved Pension/OPEB Expense. To the extent that the Annual Expense is greater than the Approved Pension/OPEB Expense, the Company will defer a regulatory asset for 90% of the difference between the Annual Expense and the Approved Pension/OPEB Expense. Therefore, when the Annual Expense is greater than the Approved Pension/OPEB Expense, customers will also benefit

from a 10% reduction in the amount deferred. The net amounts deferred for each calendar year will accumulate until the next base rate case, where the Company will request an appropriate amortization and recovery or refund period for the regulatory asset or liability. Ultimately, the PON Mechanism provides customers and the Company the benefit of automatic adjustment if the amount of pension/OPEB expenses reflected in rates is either too high or too low.

Q. Will the recovery of amounts related to the PON Mechanism deferral be in addition to Approved Pension/OPEB Expense (i.e., the pension/OPEB expense recovered under the delayed recognition methodology)?

A. Yes. The Company would recover its Approved Pension/OPEB Expense and, in addition, seek approval to refund, or recover, the PON Mechanism deferral balance during its next base rate case. The Company would provide a credit to customers, in the instance where the deferred amount is a regulatory liability, or collect from customers, in the instance where the deferred amount is a regulatory asset, the amortization of the PON Mechanism deferral through future base rates.

Q. How does the proposed PON Mechanism benefit customers?

A. Fluctuations in pension and OPEB costs are expected to normalize or offset over the long-term. However, in the short-term, market trends or corrections result in pension and OPEB costs that may not be representative of the actual long-term cost of providing these benefits to active employees and retirees. Often after a correction in the markets, such as the events that occurred in 2022, there is some near-term rebound. As this rebound occurs, pension and OPEB expense will decrease as market performance of the pension and OPEB assets improves. Using this scenario as an example, should pension and OPEB expense be set

for ratemaking purposes at the time of one of these market correction events, the cost that customers would be paying for pension and OPEB expense would not reflect the near-term recovery in the markets. In this case, the cost would be greater than the amount that would need to be recovered to compensate the Company for its pension and OPEB expense for this period. Again, because of the size of the pension and OPEB assets, these amounts year-to-year can be material. The PON Mechanism would accumulate the changes in Annual Expense as compared to the Approved Pension/OPEB Expense and ensure that customers were credited for any reductions in pension and OPEB expense as compared to Approved Pension/OPEB Expense and only pay 90% of any increases in pension and OPEB expense as compared to Approved Pension/OPEB Expense – the result being that customers pay less than the Company's cost to provide these benefits to its employees.

Q. How does the proposed PON Mechanism benefit the Company?

A. Under the PON Mechanism, FE PA would defer credits or expenses in a regulatory asset on its books based on the difference between Approved Pension/OPEB Expense and the Annual Expense in each calendar year following the conclusion of the base rate case and the effective date of base rates implemented as a result of same. In years where the market performance of the pension and OPEB assets was less than expected, the deferral of 90% of the increase in pension and OPEB expense (as compared to the Approved Pension/OPEB Expense) would reduce the volatility on FE PA's income statement and financial performance.

Q. If adopted, would the delayed recognition methodology not already provide for smoothing of impacts related to pension/OPEB asset investment performance?

A. Yes, customers and the Company will benefit from the smoothing aspects of the delayed recognition methodology. However, because pension and OPEB expense is reset only during a base rate case proceeding, it does not capture fluctuations in pension and OPEB expense between base rate cases, which have become more significant with the growth in pension and OPEB assets over time.

Q. Is the PON Mechanism a request for a tracker?

A. No. The PON Mechanism is not a request for a tracker or surcharge. This is simply a request for authorization to establish an accounting mechanism to record over-collected amounts as a regulatory liability and under-collected amounts as a regulatory asset. The Commission retains full authority to determine the prudency of any future pension/OPEB expenses. The cumulative amount would be presented by the Company in the subsequent base rate proceeding as a request for a rate adjustment to return to customers (in the case of a cumulative overcollection) or collect from customers (in the case of a cumulative undercollection). In that proceeding, all intervening parties would be afforded the opportunity to closely examine and evaluate the request and pension/OPEB expenses.

V. FESC RELATIONSHIPS, CHARGES AND ALLOCATIONS BACKGROUND

Q. Please describe FirstEnergy and its consolidated subsidiaries.

A. FirstEnergy, through its subsidiary companies, primarily owns and operates regulated businesses that are involved in the generation, transmission, and distribution of electricity. FirstEnergy's regulated business consists of seven regulated electric distribution companies that serve customers in New Jersey, Ohio, Pennsylvania, Maryland, West

Virginia, and New York. FirstEnergy's wholly-owned regulated electric distribution companies (FE PA, Jersey Central Power & Light Company, The Cleveland Electric Illuminating Company, Ohio Edison Company, The Toledo Edison Company, The Potomac Edison Company, and Monongahela Power Company) serve approximately six million customers in the Midwest and Mid-Atlantic regions, covering 65,000 square miles across six states. FirstEnergy also wholly owns or has majority ownership in four regulated independent transmission businesses, which have approximately 24,000 miles of high-voltage lines and two regional transmission operation centers within the PJM Interconnection, LLC ("PJM") region. PJM is the regional transmission organization that coordinates the movement of wholesale electricity in all or parts of 13 states and the District of Columbia.

Q. In addition to its regulated business, does FirstEnergy also have unregulated businesses?

A. FirstEnergy has limited its unregulated business. After completion of the FirstEnergy Solutions and subsidiaries ("FES"), and FirstEnergy Nuclear Operating Company ("FENOC") bankruptcy (filed March 31, 2018, with emergence February 27, 2020) and the transfer of the competitive Pleasants Power Station in 2020, FirstEnergy completed its exit from non-regulated generation production. Upon the completion of FES's and FENOC's emergence from bankruptcy as a fully separate non-affiliated entity (Energy Harbor), the unregulated business now constitutes less than 1% of FirstEnergy's gross plant assets.

Q. Please describe the role of FESC within FirstEnergy.

A. FESC is a centralized service provider formed for the purpose of providing administrative, management, operations support, and other services to FirstEnergy and its affiliated companies. It has been long understood that providing the broad array of services described herein throughout a holding company system such as the FirstEnergy system, by and through a centralized mutual service company, such as FESC, is more efficient and less costly than providing, managing, and staffing such services at each individual associate company.

The FirstEnergy system is also able to take advantage of its economies of scale to more efficiently utilize its resources by providing such services from centralized groups within FESC. For instance, among other things, FESC has a greater degree of bargaining power with suppliers than would each of its associate companies negotiating individually, because FESC negotiates, where appropriate, on behalf of the overall FirstEnergy system.

Q. Please be more specific about the types of services centrally provided by FESC to FirstEnergy and its associate companies, including FE PA.

A. FESC provides various corporate, managerial, and administrative support services to FirstEnergy and its associate companies, including FE PA, in the following areas: executive management, accounting and tax, investor relations, corporate responsibility and communications, treasury, risk, rates and regulatory affairs, strategy, planning and business performance, supply chain, human resources and corporate services, legal, ethics and compliance, internal auditing, corporate affairs and community involvement, compliance and regulated services, external affairs, information technology and corporate security, transmission, utility operations, safety and human performance, operations, utility services,

construction and design services, transformation, , customer engagement , customer care and customer policy and solutions.

A full list and description of the services provided by FESC are set forth in the Service Agreement that is included as base rate filing requirement II-D-8.[2]

Q. Does FESC perform utility operations services for FE PA or any other of the FirstEnergy utility companies?

A. Although FESC provides utility operations-related ***support*** services, it is important to emphasize that FESC, generally, does not perform the "operations" services, which are, instead, performed by the FirstEnergy utility companies themselves, including FE PA. One exception to this, however, is vegetation management, which is centrally managed at FESC for the entities, such as FE PA, that engage in such work.

VI. FESC COST ACCOUNTING

Q. Are you familiar with FESC's books and records and how they are maintained?

A. Yes, I am. The books and records of FESC are maintained in accordance with the FERC USofA and GAAP.

Q. Does the Company adhere to a system of accounts prescribed by the Commission?

A. Yes. The Company's accounting records are maintained in accordance with the Commission's regulations at 52 Pa. Code § 57.41 *et seq.* and in conformity with the USofA prescribed by the FERC and adopted by the Commission.

[2] The Service Agreement was recently updated and approved by the PaPUC as part of the PA Consolidation proceeding, Docket Nos. A-2023-3038771, *et al.* (Opinion and Order entered December 7, 2023).

Q. Can you please provide an overview of how FESC accounts, and charges, for the costs of its services?

A. Yes. FESC renders services to FirstEnergy and its associate companies at cost. The full costs of the services provided by FESC are either directly or indirectly charged to FirstEnergy and its associate companies (including FE PA). Some FESC costs are directly charged to a particular company, such as FE PA, because those costs are related to services performed solely for FE PA. An example of such a direct charge is the charge for substation engineering, where a group of FESC employees provide substation engineering services exclusively for FE PA. Each of those employees effectively directly charges his or her time and expenses to FE PA.

Other FESC costs are indirectly charged when the costs are not directly chargeable to a single associate company because the services benefit multiple associate companies, and the particular costs of the service are not identified to any individual associate company or companies. One example of such indirectly charged costs is an employee's work associated with the execution of the monthly financial close in the FirstEnergy SAP Enterprise Resource Planning system ("SAP"), which is FirstEnergy's comprehensive system-wide management software system. Such an employee's time would be indirectly charged to FirstEnergy and its associate companies using cost allocation methodologies that I discuss herein.

As I will further explain, the processes for accounting for, and charging, FESC costs, including the cost allocation methodologies for charging indirect charges, are integrated into SAP.

Q. What are the components of Service Costs that are charged by FESC, whether charged directly or indirectly?

A. Service costs are fully loaded, meaning that they include the direct costs incurred to provide a service plus the indirect costs (such as appropriate overheads) incidental or related to a service whether charged directly or indirectly.

Q. How does FESC use Cost Allocation Methodologies?

A. FESC has no earnings and renders services at cost to FirstEnergy and its associate companies. Therefore, all of FESC's costs must be fairly and equitably distributed to FirstEnergy and its associated companies. The cost allocation methodologies are used to accurately distribute the costs that are not directly charged to a particular associate company. The costs are indirectly charged to, and among, the FirstEnergy associate companies in compliance with the standards promulgated by FERC under the Public Utility Holding Company Act ("PUHCA") 2005 (including cost allocation methodologies previously approved by the Securities Exchange Commission ("SEC") under the PUHCA of 1935 and applicable state requirements). The cost allocation methodology used with respect to any service varies based on the service.

Q. Earlier in your testimony, you referred to SAP. Please explain how FirstEnergy uses SAP.

A. SAP is the FirstEnergy resource planning software system that links and coordinates business processes to perform core business functions such as, maintaining a general ledger, financial reporting, inventory management and purchasing transactions, in a fully integrated enterprise management system. SAP has been maintained through regular functional enhancements (multiple releases per year) to support business operations, as

well as implementing major version updates that introduce new business functionality, the most recent of which was completed in 2015.

SAP is used to manage work, share information, track customer accounts, and meet other business needs. SAP contains the functions and processes for capturing, reporting, and directly charging and indirectly charging FESC costs to and among FirstEnergy and its associate companies. SAP is currently organized to maintain, among other things, (i) separation of costs between FirstEnergy's regulated and non-regulated associate companies, and (ii) an adequate audit trail on the books and records of FirstEnergy and its associate companies.

Q. Please discuss the role of cost collectors in SAP.

A. Attributing and charging costs accurately to FirstEnergy and its associate companies requires the costs to be captured in SAP. This is the job of cost collectors, which are accounting devices used to plan, track, and account for costs of different categories or types of work. Cost collectors include orders, work breakdown structures ("WBS"), and cost centers. Only one of these three types of cost collectors can be entered on a document during data entry. Orders (i.e., sales, production, process, purchase, internal or work order that uniquely identifies a cost source) and WBSs (i.e., a cost collector that organizes in a hierarchy the actions and activities to be carried out in a project) are temporary cost collectors because the costs accumulated using these cost collectors ultimately settle to a cost center or balance sheet account. A cost center is the principal and lowest level of cost collector, where the costs of providing services are accumulated to be either directly charged or indirectly charged.

Q. Please describe the use of cost centers.

A. Within SAP, cost centers are assigned to departments and/or managers responsible for certain areas of the business such as functional areas within, for example, human resources, finance, facilities, information systems, administrative support, and legal. Each employee within the FirstEnergy system, including at FESC, is assigned to a cost center that is related to the business or category of service for which they are responsible (*e.g.*, human resources, legal, treasury). The cost center provides the mechanism for collecting the costs associated with those employees and the services they provide, including overheads, incidental, and related costs. All employees must ensure that their time in providing services is captured (i.e., by recording the time spent on various tasks on a timesheet). In the case of FESC, this also means identifying the appropriate cost center for the associate company, or companies, receiving such services. Ultimately, both the service provider cost center and the service recipient cost center track charges and payments for the costs associated with the services rendered.

Q. Is employee time subject to review?

A. Yes. Supervisory review of employee time charged out of their home cost center is regularly performed to ensure time charged is appropriate and the cost center (or other cost collector) being used is proper. This includes review of the time document charges in relationship to employees' work schedules. In addition, annual training is provided to all business units to reinforce appropriate time charging.

Q. Besides time charges, are there other sources of costs captured in SAP?

A. Yes. Other-than-labor costs are accounted for in SAP based on expense reports, vendor invoices, journal entries, and system interfaces (such as depreciation, taxes). The costs

associated with these sources would also flow to appropriate cost centers for tracking, billing, and collection.

Q. Can you please describe the annual training for time charging in some more detail?

A. The training is facilitated by FirstEnergy's Corporate Business Services to over 4,000 FESC employees and reinforces the existing "Time Charging for Service Company Employee Activity" policy. The training covers the importance of charging time to appropriate entities, projects, or initiatives, emphasizes the responsibility of the timesheet approver to certify all time is accurate, as well as included an explanation of new lobbying cost centers created to track and record time spent on lobbying activities. The training also serves to remind FESC employees of appropriate invoice processing procedures, including an explanation of types of costs that should be considered non-recoverable and the corresponding accounting to apply.

All employees who enter or approve invoices in SAP are also required to complete an annual web-based training. This training includes a review of policies for both payments made under existing purchase orders as well as non-purchase order payments and expectations of preparers and reviewers to, among other things, validate the appropriate cost collectors are charged. These additional procedures were implemented so that FirstEnergy can ensure proper accounting and ratemaking treatment.

Q. Do you have any conclusions about the degree and extent of the controls in place for costs allocated to FE PA?

A. In my view, as Assistant Controller, Corporate, there are ample controls over the allocation of FESC costs to FE PA. First, FE PA, or FESC employees working on behalf of FE PA, review monthly the amounts FESC bills to them. Second, the cost collector system, billing

review and reconciliation procedures, as well as the periodic audits performed by the internal audit function and external auditors, provide more than adequate opportunities for effective communications, decisions, or other actions pertaining to quantity and coordination of service issues between FE PA and FESC. Third, executive and director level oversight is provided by senior management and the Boards of Directors for disclosure and accountability per the Sarbanes-Oxley Act. All provide a comprehensive framework for assuring the fairness and reasonableness of the charges for the services provided to FE PA by FESC.

Q. Are the Company's accounting records audited?

A. Yes. Through 2023, the Predecessor Companies' financial records were audited annually by an independent certified public accounting firm. Beginning in 2024, effective with the merger and consolidation of FE PA, the Company's financial records will be audited by an independent certified public accounting firm.

In addition, the FERC conducts periodic compliance audits to confirm that the Company is keeping its accounts in conformity with the USofA. Apart from conducting its own audits, the staff of the PaPUC reviews the findings of FERC's audits. Other independent agencies also have the authority to audit the Company's records on a recurring basis, including the Internal Revenue Service ("IRS") and the SEC. In addition, the PaPUC audit staff and the Pennsylvania Department of Revenue staff perform annual audits of the Company's cost recovery rider mechanisms and sales and use tax filings.

VII. ADMINISTRATIVE AND GENERAL CAPITALIZATION CHANGES

Q. Can you describe any accounting methods or policies that impact the FESC amounts in the test years 2023, 2024, and 2025?

A. Yes. The FERC Division of Audits and Accounting ("DAA") within the Office of Enforcement of the FERC completed an audit of FirstEnergy for the period January 2015 to September 2021. According to its February 4, 2022 audit report, DAA found that FirstEnergy's utilities capitalized A&G overhead costs to Account 107, Construction Work in Process ("CWIP"), using an allocation method that was not based on actual time employees were engaged in construction activities based on timecard reports or a representative time study. This may have led to FirstEnergy's subsidiaries capitalizing costs to account 107 that did not have a definite relationship to construction. To remedy this finding, DAA recommended that FirstEnergy retain an independent, third-party entity to conduct a representative labor time study for the allocation of A&G overhead costs incurred to CWIP. As a result of the labor time study, which was completed during 2022, FirstEnergy adjusted its capitalization rate for its A&G overhead costs. While the change in capitalization rate had no impact on the amount of FESC indirect costs allocated to FE PA, it did result in higher indirect costs recorded to operations and maintenance than capital in the test years 2023, 2024 and 2025.

Q. When did FE PA make changes to its A&G Capitalization Methodology?

A. The independent, third-party entity completed the time study for FirstEnergy during 2022, and the revised capitalization methodology for A&G was applied effective January 1, 2022. The overall weighted average capitalization rate resulting from the new methodology was approximately 28% in 2022 as compared to a historical rate of approximately 57%.

Q. Did the adjustment of the A&G Capitalization Rate have any impact on historical costs?

A. The FERC audit report recommended that FirstEnergy estimate the costs that would have been allocated to CWIP from the audit period, 2015 through 2021, using the newly calculated rates resulting from the time study, and remove those costs from CWIP for FERC reporting purposes. The results of the time study indicated that over the audit period, on average, FESC employee activities would support an overall weighted average capitalization rate of approximately 26% as compared to a historical rate of approximately 57%. FirstEnergy calculated the difference between historical capitalized overhead costs and those calculated due to the time study, including adjusting for a corresponding impact to accumulated depreciation and Allowance for Funds Used During Construction, to determine the estimated net book value of the adjustment. As a result of this analysis, FE PA reclassified approximately $104 million from capital accounts to miscellaneous deferred debits as of December 31, 2022, for FERC reporting purposes. Furthermore, the FERC audit included review and testing of the FESC cost allocation methodologies and charges billed by FESC to the FirstEnergy utilities, including FE PA. The audit did not identify exceptions with respect to the cost allocation methodologies; however, the audit provided recommendations related to the capitalization method of FESC costs, as described above.

Q. How is the Company requesting to treat the reclassified costs for this filing?

A. The Company is requesting continued recovery of overhead costs that were reclassified out of capital accounts in accordance with the results of an independent, third-party time study recommended in a February 2022 audit report by the FERC DAA. The Company's

proposed treatment of these costs does not result in any rate impact to customers, but instead, continues the recovery of these costs in rate base with no change in revenue requirement going forward.

VIII. CUSTOMER REFUNDS

Q. Has the Company identified any issues outside of the allocation process with respect to charges from FESC to FE PA.

A. Yes, it has. I will address this in three parts. First, following the investigation of Ohio HB 6 activities, FirstEnergy's Board of Directors discovered and reported that certain costs may have lacked proper documentation or may have been improperly classified or misallocated to FirstEnergy's distribution utilities, including to FE PA.

Second, in addition to, and separate from above, FirstEnergy as a result of a recommendation for improvement identified during the FERC audit[3], as well as part of a proactive corporate effort, FirstEnergy reviewed certain non-operating or non-recoverable costs and identified costs that were recorded to utility operating accounts that were included in electric service rates. Those costs reviewed included costs associated with advertising, sport sponsorships, competitive services, and lobbying. The review covered the period of the FERC Audit, 2015-2021, except for review of sport sponsorships, which extended back to 2013.

Lastly, FirstEnergy also retained Craig Energy & Financial Services ("CEFS") to review and confirm the results of FirstEnergy's internal review regarding certain non-operating or non-recoverable costs, described above, as well as to recommend and then

[3] Recommendation 23 of the FERC Audit Report (FERC Docket FA19-1), regarding the costs of internal and external lobbying activities.

review other potential areas of non-recoverable expenses. CEFS issued its final report to FirstEnergy in the first quarter of 2023.

Q. What was the total impact to customers as a result of transactions identified through the reviews described above?

A. FE PA has recorded a regulatory liability of $11.9 million, including interest as of December 31, 2023, to be returned to customers through a one-time bill credit as described by FE PA Witness Savage (FE PA Statement No. 1). This regulatory liability reflects costs identified through the analysis performed in support of the FERC audit recommendation around lobbying costs, the internal regulatory and accounting review, and the additional review performed by CEFS, as well as costs that were improperly classified, misallocated, or otherwise lacked proper supporting documentation. .

Q. What steps has FirstEnergy taken to address the issues that led to these charges being assessed to FE PA?

A. As noted, FirstEnergy hired CEFS to conduct a separate review to confirm management's analysis of non-recoverable and non-operating expenses. In its review, CEFS stated that it "believes in all material respects, the major, potentially high-risk, assessment coverage areas were identified and evaluated for compliance with the USofA, associated ratemaking impacts, and potential refunds owed to the regulated transmission and distribution affiliates' customers." All refunds identified have been recognized on the books of FE PA. CEFS's recommendations were implemented by the end of 2023. Additionally, an internal audit was completed on February 29, 2024, which concluded that FirstEnergy implemented the corrective actions recommended by CEFS and in a timely manner.

Additionally, FirstEnergy has developed monthly reporting that provides additional details, including vendor names, source of the cost, and FERC account charged for items that are billed to the utility operating companies, including FE PA from FESC. This report has aided accounting, business services, rates, and internal auditing in their review of FESC charges billed to the operating companies, including those in these identified categories of potentially non-recoverable or non-operating expenses, to ensure appropriate accounting and ratemaking treatment.

FirstEnergy also implemented various procedures for non-purchase order ("non-PO") transactions, such as energy purchases, payroll and benefits payments, and income tax payments that, by their nature, do not have a corresponding purchase order. SAP has been configured to require a user who enters a non-PO invoice for payment to actively affirm the transaction is governed by a valid contract or FirstEnergy has a legal obligation to make payment, the payment amount entered in SAP agrees with the supporting vendor invoice, and the payment is for verified services rendered and/or goods received. SAP requires invoices to be assigned to approvers with the proper level of signature authority as defined within FirstEnergy's Delegation of Authority Practice. This Practice also sets forth the authority level for employes to enter into commitments on behalf of the Companies. In addition, Accounts Payable performs a quarterly review of all vendor payments without an associated purchase order to ensure the payment was processed in accordance with accounting policies. As described above, FESC employees are annually provided training around direct charging, time charging, and invoice processing to mitigate the risk of inclusion of non-recoverable or non-operating charges in customer rates.

IX. CONCLUSION

Q. Please summarize your direct testimony in regard to pension and OPEB expenses.

A. FE PA's proposed adjustments to test year pension and OPEB expense are appropriate to: (1) eliminate the volatility on FE PA's rates of the mark-to-market accounting for pension and OPEB costs used for financial reporting purposes; and (2) more appropriately match pension and OPEB recovery to periodic costs for ratemaking purposes by amortizing net actuarial losses over future periods. In addition, FE PA's adjustments related to capitalized pension and OPEB costs accurately reflect the timing differences between the immediate and delayed recognition methodologies in rate base. Finally, the proposed PON Mechanism will benefit both customers and the Company by reducing the impact of volatility in pension and OPEB expenses.

Q. Please summarize your direct testimony in regard to FESC relationships, charges and allocations.

A. FESC provides necessary services to FE PA pursuant to approved cost allocation methodologies and direct charges. The level of costs charged to FE PA in the fully projected future test year is appropriate and reasonable. FirstEnergy and FE PA have extensive controls in place by which FESC charges and allocations are reviewed on an ongoing basis.

Q. Does this conclude your testimony?

A. Yes, it does.

2025 Qualified Pension Fully Projected Future Test Year **FE PA Exhibit No. TMA-1**

	ME Dr/(Cr)	PN Dr/(Cr)	PP Dr/(Cr)	WP Dr/(Cr)	FE PA Dr/(Cr)
Service Cost	7,626,100	8,694,700	2,250,300	6,311,500	24,882,600
Capital Rate	54.56%	54.56%	54.56%	54.56%	54.56%
Capital	4,160,800	4,743,828	1,227,764	3,443,554	13,575,946
Service Cost O&M	3,465,300	3,950,872	1,022,536	2,867,946	11,306,654
Interest Cost	21,166,000	24,632,800	6,617,000	13,319,000	65,734,800
Expected Return on Assets	(33,019,000)	(36,960,000)	(10,122,800)	(28,228,500)	(108,330,300)
Amort of Prior Service Cost	-	700	-	70,000	70,700
Service Company Allocations	3,064,574	3,691,080	938,951	3,497,630	11,192,235
MTM	-	-	-	-	-
	(5,323,126)	(4,684,548)	(1,544,313)	(8,473,924)	(20,025,911)
Less: MTM	-	-	-	-	-
Pension Delayed Recognition	16,783,308	19,356,377	5,524,106	6,435,419	48,099,210
Total Rate District Pension Expense	11,460,182	14,671,829	3,979,793	(2,038,505)	28,073,299
Distribution Allocation	100%	100%	100%	89.43%	N/A
Total Distribution Pension Expense (Credit)	11,460,182	14,671,829	3,979,793	(1,823,035)	28,288,769

2025 OPEB Fully Projected Future Test Year **FE PA Exhibit No. TMA-2**

	ME Dr/(Cr)	PN Dr/(Cr)	PP Dr/(Cr)	WP Dr/(Cr)	FE PA Dr/(Cr)
Service Cost	21,200	34,400	2,800	23,300	81,700
Capital Rate	54.56%	54.56%	54.56%	54.56%	54.56%
Capital	11,567	18,769	1,528	12,712	44,576
Service Cost O&M	9,633	15,631	1,272	10,588	37,124
Interest Cost	1,727,400	2,571,100	140,500	829,200	5,268,200
Expected Return on Assets	(108,600)	(8,358,700)	(9,000)	(54,000)	(8,530,300)
Amort of Prior Service Cost	6,300	(1,056,400)	-	-	(1,050,100)
Service Company Allocations	30,075	809,770	28,722	55,901	924,468
MTM	-	-	-	-	-
	1,664,808	(6,018,599)	161,494	841,689	(3,350,608)
Less: MTM	-	-	-	-	-
OPEB Delayed Recognition	2,385,696	(363,299)	264,298	205,608	2,492,303
Total OPEB Expense	4,050,504	(6,381,898)	425,792	1,047,297	(858,305)
Distribution Allocation	100%	100%	100%	89.43%	N/A
Total Distribution OPEB Expense (Credit)	4,050,504	(6,381,898)	425,792	936,598	(969,004)

FirstEnergy Pennsylvania Electric Company
Calculation of Rate Base Adjustment

Schedule TMA-3 Attachment A

ME01	Pension	OPEB	Total
Capitalized Costs	($28,853,242)	$10,127,312	($18,725,930)
Accumulated depreciation	8,077,638	(2,335,231)	5,742,407
Accumlated Deferred Income Taxes	7,093,630	(1,954,223)	5,139,407
Increase / (Decrease) to Rate Base	($13,681,974)	$5,837,858	($7,844,116)
Authorized Return on Rate base	11.27%	11.27%	11.27%
Adjustment to Revenue Requirement	($1,541,834)	$657,873	($883,961)

PN01	Pension	OPEB	Total
Capitalized Costs	($35,632,075)	$39,215,661	$3,583,586
Accumulated depreciation	9,263,914	(8,156,766)	1,107,148
Accumlated Deferred Income Taxes	8,916,661	(7,513,158)	1,403,503
Increase / (Decrease) to Rate Base	($17,451,500)	$23,545,737	$6,094,237
Authorized Return on Rate base	11.28%	11.28%	11.28%
Adjustment to Revenue Requirement	($1,967,789)	$2,654,961	$687,172

PP01	Pension	OPEB	Total
Capitalized Costs	($14,723,744)	$4,977,850	($9,745,894)
Accumulated depreciation	4,735,190	(1,414,733)	3,320,457
Accumlated Deferred Income Taxes	3,081,893	(1,001,837)	2,080,056
Increase / (Decrease) to Rate Base	($6,906,661)	$2,561,280	($4,345,380)
Authorized Return on Rate base	11.25%	11.25%	11.25%
Adjustment to Revenue Requirement	($776,961)	$288,130	($488,831)

FirstEnergy Pennsylvania Electric Company
Calculation of Rate Base Adjustment

Schedule TMA-3 Attachment A

WP01

	Pension	OPEB	Total
Capitalized Costs	($16,971,896)	$2,167,420	($14,804,476)
Accumulated depreciation	6,852,548	(183,644)	6,668,905
Accumlated Deferred Income Taxes	4,378,012	(272,119)	4,105,892
Increase / (Decrease) to Rate Base	($5,741,336)	$1,711,657	($4,029,679)
Authorized Return on Rate base	11.24%	11.24%	11.24%
Adjustment to Revenue Requirement	($645,382)	$192,407	($452,975)

FE PA

	Pension	OPEB	Total
Capitalized Costs	($96,180,957)	$56,488,243	($39,692,714)
Accumulated depreciation	28,929,291	(12,090,374)	16,838,917
Accumlated Deferred Income Taxes	23,470,196	(10,741,337)	12,728,859
Increase / (Decrease) to Rate Base	($43,781,471)	$33,656,532	($10,124,938)
Authorized Return on Rate base	N/A	N/A	N/A
Adjustment to Revenue Requirement	($4,931,966)	$3,793,371	($1,138,595)

FE PA Pension Actuarial (Gain) / Loss

Schedule TMA-3 Attachment B

ME01	A	B	C = A - B	D	E = C - D
	Delayed Recognition			Immediate Recognition	Capitalized Adjustment
	Total	Income Statement	Capitalized	Capitalized	Increase / (Decrease)
2011	17,632,000	8,380,490	$9,251,510	$21,991,413	($12,739,903)
2012	17,307,500	8,226,255	$9,081,245	$22,921,310	($13,840,065)
2013	19,170,600	9,261,317	$9,909,283	$416,415	$9,492,868
2014	18,009,000	7,144,170	$10,864,830	$44,599,193	($33,734,363)
2015	22,493,800	8,426,177	$14,067,623	$21,997,257	($7,929,634)
2016	23,779,900	10,938,754	$12,841,146	$3,368,412	$9,472,734
2017	22,212,800	8,907,333	$13,305,467	($7,119,654)	$20,425,121
				Total	($28,853,242)

PN01	A	B	C = A - B	D	E = C - D
	Delayed Recognition			Immediate Recognition	Capitalized Adjustment
	Total	Income Statement	Capitalized	Capitalized	Increase / (Decrease)
2011	19,655,000	9,013,783	$10,641,217	$29,507,090	($18,865,873)
2012	19,845,100	9,100,963	$10,744,137	$22,589,969	($11,845,832)
2013	21,353,600	8,272,385	$13,081,215	($9,934,719)	$23,015,934
2014	18,667,600	6,884,611	$11,782,989	$52,036,696	($40,253,707)
2015	23,619,100	8,944,553	$14,674,547	$35,087,172	($20,412,625)
2016	26,590,200	12,784,568	$13,805,632	$5,025,908	$8,779,724
2017	25,111,200	9,047,565	$16,063,635	($7,886,669)	$23,950,304
				Total	($35,632,075)

PP01	A	B	C = A - B	D	E = C - D
	Delayed Recognition			Immediate Recognition	Capitalized Adjustment
	Total	Income Statement	Capitalized	Capitalized	Increase / (Decrease)
2011	4,883,000	2,142,660	$2,740,340	$7,030,430	($4,290,090)
2012	4,980,700	2,185,531	$2,795,169	$6,527,598	($3,732,429)
2013	5,439,500	2,049,604	$3,389,896	$338,834	$3,051,062
2014	5,155,200	1,714,620	$3,440,580	$15,792,085	($12,351,505)
2015	6,685,300	2,090,493	$4,594,807	$9,130,850	($4,536,043)
2016	7,303,800	2,779,096	$4,524,704	$4,005,067	$519,637
2017	7,187,900	2,220,342	$4,967,558	($1,648,066)	$6,615,624
				Total	($14,723,744)

WP01	A	B	C = A - B	D	E = C - D
	Delayed Recognition			Immediate Recognition	Capitalized Adjustment
	Total	Income Statement	Capitalized	Capitalized	Increase / (Decrease)
2011	6,378,100	3,032,787	$3,345,313	$21,791,635	($18,446,322)
2012	9,173,900	4,362,189	$4,811,711	$11,382,280	($6,570,569)
2013	9,914,100	3,772,315	$6,141,785	($13,321,170)	$19,462,955
2014	7,529,800	2,950,176	$4,579,624	$32,257,954	($27,678,330)
2015	11,096,100	4,121,092	$6,975,008	$800,460	$6,174,548
2016	10,396,700	5,316,872	$5,079,828	$1,810,898	$3,268,930
2017	9,697,000	3,794,436	$5,902,564	($914,328)	$6,816,892
				Total	($16,971,896)

FE PA Pension - Depreciation and Accumulated Deferred Income Taxes
Met Ed

Schedule TMA-3 Attachment C

Book Depreciation	
Deprec Rate 2011	2.00%
Deprec Rate 2012	1.90%
Deprec Rate 2013	2.00%
Deprec Rate 2014	1.90%
Deprec Rate 2015	1.90%
Deprec Rate 2016	2.00%
Deprec Rate 2017	2.40%
2011-2017 Tax Rate	35.00%
2018-2023 Tax Rate	21.00%

	Capitalized Adjustment Increase / (Decrease)	Book Depreciation										
		2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Total
2011	($12,739,903)	$254,798										$254,798
2012	(13,840,065)	254,798	262,961									517,759
2013	9,492,868	254,798	262,961	(189,857)								327,902
2014	(33,734,363)	254,798	262,961	(189,857)	640,953							968,855
2015	(7,929,634)	254,798	262,961	(189,857)	640,953	150,663						1,119,518
2016	9,472,734	254,798	262,961	(189,857)	640,953	150,663	(189,455)					930,063
2017	20,425,121	254,798	262,961	(189,857)	640,953	150,663	(189,455)	(490,203)				439,860
2018	-	254,798	262,961	(189,857)	640,953	150,663	(189,455)	(490,203)	-			439,860
2019	-	254,798	262,961	(189,857)	640,953	150,663	(189,455)	(490,203)	-	-		439,860
2020	-	254,798	262,961	(189,857)	640,953	150,663	(189,455)	(490,203)	-	-	-	439,860
2021	-	254,798	262,961	(189,857)	640,953	150,663	(189,455)	(490,203)	-	-	-	439,860
2022	-	254,798	262,961	(189,857)	640,953	150,663	(189,455)	(490,203)	-	-	-	439,860
2023	-	254,798	262,961	(189,857)	640,953	150,663	(189,455)	(490,203)	-	-	-	439,860
2024		254,798	262,961	(189,857)	640,953	150,663	(189,455)	(490,203)				439,860
2025		254,798	262,961	(189,857)	640,953	150,663	(189,455)	(490,203)				439,860
											2011-2017	$4,558,755
											2018-2025	3,518,882

	Capitalized Adjustment Increase / (Decrease)	Tax Depreciation - MACRS with Bonus Depreciation										
		2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Total
2011	($12,739,903)	$12,739,903										$12,739,903
2012	(13,840,065)	-	7,179,534									7,179,534
2013	9,492,868	-	499,557	(4,924,425)								(4,424,868)
2014	(33,734,363)	-	462,051	(342,645)	17,499,701							17,619,107
2015	(7,929,634)	-	427,450	(316,919)	1,217,642	4,113,498						5,441,671
2016	9,472,734	-	395,341	(293,187)	1,126,222	286,220	(4,913,981)					(3,399,385)
2017	20,425,121	-	365,724	(271,164)	1,041,886	264,731	(341,918)	(10,595,532)				(9,536,273)
2018	-	-	338,251	(250,849)	963,622	244,907	(316,247)	(737,245)	-			242,439
2019	-	-	312,924	(232,006)	891,431	226,510	(292,565)	(681,893)	-	-		224,401
2020	-	-	308,772	(214,634)	824,468	209,541	(270,589)	(630,830)	-	-	-	226,728
2021	-	-	308,703	(211,786)	762,734	193,800	(250,317)	(583,444)	-	-	-	219,690
2022	-	-	308,772	(211,738)	752,614	179,289	(231,514)	(539,734)	-	-	-	257,689
2023	-	-	308,703	(211,786)	752,445	176,910	(214,179)	(499,190)	-	-	-	312,903
2024			308,772	(211,738)	752,614	176,870	(211,337)	(461,812)				353,369
2025			308,703	(211,786)	752,445	176,910	(211,289)	(455,684)				359,299
											2011-2017	$25,619,689
											2018-2025	2,196,518

Accumulated Deferred Income Taxes (ADIT)					
	A	B	C = B - A	D	E = C * D
	Depreciation				
	Book	Tax	Difference	Tax Rate	ADIT
2011-2017	$4,558,755	$25,619,689	$21,060,934	35.00%	$7,371,327
2018-2025	$3,518,882	$2,196,518	($1,322,364)	21.00%	($277,697)
Total	$8,077,638	$27,816,207	$19,738,569		$7,093,630

FE PA Pension - Depreciation and Accumulated Deferred Income Taxes
Penelec

Schedule TMA-3 Attachment D

Book Depreciation	
Deprec Rate 2011	1.90%
Deprec Rate 2012	1.90%
Deprec Rate 2013	1.90%
Deprec Rate 2014	2.00%
Deprec Rate 2015	1.70%
Deprec Rate 2016	1.90%
Deprec Rate 2017	2.50%
2011-2017 Tax Rate	35.00%
2018-2023 Tax Rate	21.00%

	Capitalized Adjustment Increase / (Decrease)	Book Depreciation 2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Total
2011	($18,865,873)	$358,452										$358,452
2012	($11,845,832)	358,452	225,071									583,522
2013	$23,015,934	358,452	225,071	(437,303)								146,220
2014	($40,253,707)	358,452	225,071	(437,303)	805,074							951,294
2015	($20,412,625)	358,452	225,071	(437,303)	805,074	347,015						1,298,308
2016	$8,779,724	358,452	225,071	(437,303)	805,074	347,015	(166,815)					1,131,494
2017	$23,950,304	358,452	225,071	(437,303)	805,074	347,015	(166,815)	(598,758)				532,736
2018	-	358,452	225,071	(437,303)	805,074	347,015	(166,815)	(598,758)	-			532,736
2019	-	358,452	225,071	(437,303)	805,074	347,015	(166,815)	(598,758)	-	-		532,736
2020	-	358,452	225,071	(437,303)	805,074	347,015	(166,815)	(598,758)	-	-	-	532,736
2021	-	358,452	225,071	(437,303)	805,074	347,015	(166,815)	(598,758)	-	-	-	532,736
2022	-	358,452	225,071	(437,303)	805,074	347,015	(166,815)	(598,758)	-	-	-	532,736
2023	-	358,452	225,071	(437,303)	805,074	347,015	(166,815)	(598,758)	-	-	-	532,736
2024		358,452	225,071	(437,303)	805,074	347,015	(166,815)	(598,758)				532,736
2025		358,452	225,071	(437,303)	805,074	347,015	(166,815)	(598,758)				532,736
											2011-2017	$5,002,026
											2018-2025	4,261,888

	Capitalized Adjustment Increase / (Decrease)	Tax Depreciation - MACRS with Bonus Depreciation 2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Total
2011	($18,865,873)	$18,865,873										$18,865,873
2012	(11,845,832)	-	6,145,025									6,145,025
2013	23,015,934	-	427,575	(11,939,516)								(11,511,941)
2014	(40,253,707)	-	395,473	(830,760)	20,881,611							20,446,324
2015	(20,412,625)	-	365,859	(768,387)	1,452,958	10,589,049						11,639,479
2016	8,779,724	-	338,376	(710,847)	1,343,870	736,794	(4,554,482)					(2,846,289)
2017	23,950,304	-	313,026	(657,450)	1,243,236	681,475	(316,904)	(12,424,220)				(11,160,837)
2018	-	-	289,512	(608,196)	1,149,847	630,444	(293,111)	(864,486)	-			304,010
2019	-	-	267,834	(562,509)	1,063,704	583,087	(271,162)	(799,581)	-	-		281,373
2020	-	-	264,281	(520,390)	983,801	539,404	(250,793)	(739,705)	-	-	-	276,598
2021	-	-	264,221	(513,485)	910,136	498,885	(232,004)	(684,140)	-	-	-	243,613
2022	-	-	264,281	(513,370)	898,060	461,529	(214,576)	(632,887)	-	-	-	263,037
2023	-	-	264,221	(513,485)	897,859	455,406	(198,510)	(585,345)	-	-	-	320,146
2024			264,281	(513,370)	898,060	455,304	(195,876)	(541,516)				366,883
2025			264,221	(513,485)	897,859	455,406	(195,832)	(534,331)				373,838
											2011-2017	$31,577,634
											2018-2025	2,429,498

Accumulated Deferred Income Taxes (ADIT)	A	B	C = B - A	D	E = C * D
	Depreciation				
	Book	Tax	Difference	Tax Rate	ADIT
2011-2017	$5,002,026	$31,577,634	$26,575,608	35.00%	$9,301,463
2018-2025	$4,261,888	$2,429,498	($1,832,390)	21.00%	($384,802)
Total	$9,263,914	$34,007,132	$24,743,218		$8,916,661

FE PA Pension - Depreciation and Accumulated Deferred Income Taxes
Penn Power

Schedule TMA-3 Attachment E

Book Depreciation	
Deprec Rate 2011	2.20%
Deprec Rate 2012	2.20%
Deprec Rate 2013	2.20%
Deprec Rate 2014	2.40%
Deprec Rate 2015	2.30%
Deprec Rate 2016	2.20%
Deprec Rate 2017	2.60%
2011-2017 Tax Rate	35.00%
2018-2023 Tax Rate	21.00%

	Capitalized Adjustment Increase / (Decrease)	Book Depreciation 2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Total
2011	($4,290,090)	$94,382										$94,382
2012	($3,732,429)	94,382	82,113									176,495
2013	$3,051,062	94,382	82,113	(67,123)								109,372
2014	($12,351,505)	94,382	82,113	(67,123)	296,436							405,808
2015	($4,536,043)	94,382	82,113	(67,123)	296,436	104,329						510,137
2016	$519,637	94,382	82,113	(67,123)	296,436	104,329	(11,432)					498,705
2017	$6,615,624	94,382	82,113	(67,123)	296,436	104,329	(11,432)	(172,006)				326,699
2018	-	94,382	82,113	(67,123)	296,436	104,329	(11,432)	(172,006)	-			326,699
2019	-	94,382	82,113	(67,123)	296,436	104,329	(11,432)	(172,006)	-	-		326,699
2020	-	94,382	82,113	(67,123)	296,436	104,329	(11,432)	(172,006)	-	-	-	326,699
2021	-	94,382	82,113	(67,123)	296,436	104,329	(11,432)	(172,006)	-	-	-	326,699
2022	-	94,382	82,113	(67,123)	296,436	104,329	(11,432)	(172,006)	-	-	-	326,699
2023	-	94,382	82,113	(67,123)	296,436	104,329	(11,432)	(172,006)	-	-	-	326,699
2024		94,382	82,113	(67,123)	296,436	104,329	(11,432)	(172,006)				326,699
2025		94,382	82,113	(67,123)	296,436	104,329	(11,432)	(172,006)				326,699
											2011-2017	$2,121,599
											2018-2025	2,613,591

	Capitalized Adjustment Increase / (Decrease)	Tax Depreciation - MACRS with Bonus Depreciation 2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Total
2011	($4,290,090)	$4,290,090										$4,290,090
2012	(3,732,429)	-	1,936,198									1,936,198
2013	3,051,062	-	134,722	(1,582,738)								(1,448,016)
2014	(12,351,505)	-	124,607	(110,128)	6,407,343							6,421,822
2015	(4,536,043)	-	115,276	(101,860)	445,828	2,353,072						2,812,316
2016	519,637	-	106,617	(94,232)	412,355	163,728	(269,562)					318,906
2017	6,615,624	-	98,629	(87,154)	381,476	151,436	(18,756)	(3,431,855)				(2,906,224)
2018	-	-	91,221	(80,624)	352,821	140,096	(17,348)	(238,791)	-			247,375
2019	-	-	84,390	(74,568)	326,389	129,572	(16,049)	(220,863)	-	-		228,871
2020	-	-	83,270	(68,985)	301,871	119,865	(14,843)	(204,324)	-	-	-	216,854
2021	-	-	83,252	(68,069)	279,268	110,861	(13,731)	(188,975)	-	-	-	202,606
2022	-	-	83,270	(68,054)	275,562	102,560	(12,700)	(174,818)	-	-	-	205,820
2023	-	-	83,252	(68,069)	275,500	101,199	(11,749)	(161,686)	-	-	-	218,447
2024			83,270	(68,054)	275,562	101,176	(11,593)	(149,579)				230,782
2025			83,252	(68,069)	275,500	101,199	(11,591)	(147,595)				232,696
											2011-2017	$11,425,092
											2018-2025	1,783,451

Accumulated Deferred Income Taxes (ADIT)	A	B	C = B - A	D	E = C * D
	Depreciation				
	Book	Tax	Difference	Tax Rate	ADIT
2011-2017	$2,121,599	$11,425,092	$9,303,493	35.00%	$3,256,223
2018-2025	$2,613,591	$1,783,451	($830,140)	21.00%	($174,329)
Total	$4,735,190	$13,208,543	$8,473,353		$3,081,893

FE PA Pension - Depreciation and Accumulated Deferred Income Taxes
West Penn Power

Schedule TMA-3 Attachment F

Book Depreciation	
Deprec Rate 2011	2.50%
Deprec Rate 2012	2.00%
Deprec Rate 2013	2.00%
Deprec Rate 2014	2.10%
Deprec Rate 2015	2.30%
Deprec Rate 2016	2.40%
Deprec Rate 2017	2.40%
2011-2017 Tax Rate	35.00%
2018-2023 Tax Rate	21.00%

	Capitalized Adjustment Increase / (Decrease)	Book Depreciation 2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Total
2011	($18,446,322)	$461,158										$461,158
2012	($6,570,569)	461,158	131,411									592,569
2013	$19,462,955	461,158	131,411	(389,259)								203,310
2014	($27,678,330)	461,158	131,411	(389,259)	581,245							784,555
2015	$6,174,548	461,158	131,411	(389,259)	581,245	(142,015)						642,541
2016	$3,268,930	461,158	131,411	(389,259)	581,245	(142,015)	(78,454)					564,086
2017	$6,816,892	461,158	131,411	(389,259)	581,245	(142,015)	(78,454)	(163,605)				400,481
2018	-	461,158	131,411	(389,259)	581,245	(142,015)	(78,454)	(163,605)	-			400,481
2019	-	461,158	131,411	(389,259)	581,245	(142,015)	(78,454)	(163,605)	-	-		400,481
2020	-	461,158	131,411	(389,259)	581,245	(142,015)	(78,454)	(163,605)	-	-	-	400,481
2021	-	461,158	131,411	(389,259)	581,245	(142,015)	(78,454)	(163,605)	-	-	-	400,481
2022	-	461,158	131,411	(389,259)	581,245	(142,015)	(78,454)	(163,605)	-	-	-	400,481
2023	-	461,158	131,411	(389,259)	581,245	(142,015)	(78,454)	(163,605)	-	-	-	400,481
2024		461,158	131,411	(389,259)	581,245	(142,015)	(78,454)	(163,605)				400,481
2025		461,158	131,411	(389,259)	581,245	(142,015)	(78,454)	(163,605)				400,481
											2011-2017	$3,648,701
											2018-2025	3,203,847

	Capitalized Adjustment Increase / (Decrease)	Tax Depreciation - MACRS with Bonus Depreciation 2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Total
2011	($18,446,322)	$18,446,322										$18,446,322
2012	(6,570,569)	-	3,408,483									3,408,483
2013	19,462,955	-	237,165	(10,096,408)								(9,859,243)
2014	(27,678,330)	-	219,358	(702,515)	14,358,134							13,874,977
2015	6,174,548	-	202,932	(649,771)	999,049	(3,203,047)						(2,650,837)
2016	3,268,930	-	187,688	(601,113)	924,041	(222,870)	(1,695,757)					(1,408,011)
2017	6,816,892	-	173,627	(555,959)	854,845	(206,137)	(117,992)	(3,536,263)				(3,387,879)
2018	-	-	160,585	(514,309)	790,631	(190,701)	(109,133)	(246,056)	-			(108,983)
2019	-	-	148,561	(475,675)	731,400	(176,376)	(100,961)	(227,582)	-	-		(100,633)
2020	-	-	146,589	(440,057)	676,458	(163,162)	(93,377)	(210,540)	-	-	-	(84,089)
2021	-	-	146,557	(434,219)	625,807	(150,906)	(86,381)	(194,725)	-	-	-	(93,867)
2022	-	-	146,589	(434,121)	617,504	(139,607)	(79,893)	(180,136)	-	-	-	(69,664)
2023	-	-	146,557	(434,219)	617,365	(137,754)	(73,911)	(166,605)	-	-	-	(48,567)
2024			146,589	(434,121)	617,504	(137,723)	(72,930)	(154,130)				(34,811)
2025			146,557	(434,219)	617,365	(137,754)	(72,913)	(152,085)				(33,049)
											2011-2017	$18,423,812
											2018-2025	(573,663)

Accumulated Deferred Income Taxes (ADIT)	A	B	C = B - A	D	E = C * D
	Depreciation				
	Book	Tax	Difference	Tax Rate	ADIT
2011-2017	$3,648,701	$18,423,812	$14,775,111	35.00%	$5,171,289
2018-2025	$3,203,847	($573,663)	($3,777,510)	21.00%	($793,277)
Total	$6,852,548	$17,850,149	$10,997,601		$4,378,012

FE PA OPEB Actuarial (Gain) / Loss

Schedule TMA-3 Attachment G

	A	B	C = A - B	D	E = C - D
ME01	Delayed Recognition			Immediate Recognition	Capitalized Adjustment
	Total	Income Statement	Capitalized	Capitalized	Increase / (Decrease)
2011	8,366,400	3,976,550	$4,389,850	$4,535,314	($145,464)
2012	8,376,400	3,981,303	$4,395,097	$8,826,923	($4,431,826)
2013	9,115,600	4,403,746	$4,711,854	($3,258,176)	$7,970,030
2014	7,735,900	3,068,832	$4,667,068	$864,890	$3,802,178
2015	7,126,400	2,669,549	$4,456,851	$2,033,863	$2,422,988
2016	6,724,300	3,093,178	$3,631,122	$3,768,336	($137,214)
2017	6,704,300	2,688,424	$4,015,876	$3,369,256	$646,620
				Total	$10,127,312

	A	B	C = A - B	D	E = C - D
PN01	Delayed Recognition			Immediate Recognition	Capitalized Adjustment
	Total	Income Statement	Capitalized	Capitalized	Increase / (Decrease)
2011	11,020,300	5,053,910	$5,966,390	$6,819,203	($852,813)
2012	11,127,300	5,102,980	$6,024,320	$13,509,501	($7,485,181)
2013	12,349,400	4,784,158	$7,565,242	($4,921,812)	$12,487,054
2014	10,539,000	3,886,783	$6,652,217	($842,652)	$7,494,869
2015	9,296,900	3,520,736	$5,776,164	($5,982,746)	$11,758,910
2016	7,466,200	3,589,749	$3,876,451	($3,237,731)	$7,114,182
2017	6,205,400	2,235,806	$3,969,594	($4,729,046)	$8,698,640
				Total	$39,215,661

	A	B	C = A - B	D	E = C - D
PP01	Delayed Recognition			Immediate Recognition	Capitalized Adjustment
	Total	Income Statement	Capitalized	Capitalized	Increase / (Decrease)
2011	1,295,200	568,334	$726,866	($348,436)	$1,075,302
2012	1,081,800	474,694	$607,106	$915,654	($308,548)
2013	1,127,300	424,767	$702,533	($1,270,144)	$1,972,677
2014	855,400	284,506	$570,894	($622,150)	$1,193,044
2015	729,200	228,021	$501,179	$208,664	$292,515
2016	685,900	260,985	$424,915	$207,657	$217,258
2017	647,700	200,075	$447,625	($87,977)	$535,602
				Total	$4,977,850

	A	B	C = A - B	D	E = C - D
WP01	Delayed Recognition			Immediate Recognition	Capitalized Adjustment
	Total	Income Statement	Capitalized	Capitalized	Increase / (Decrease)
2011	-	-	$0	$1,859,449	($1,859,449)
2012	-	-	$0	$4,067,654	($4,067,654)
2013	606,500	230,773	$375,727	($4,170,165)	$4,545,892
2014	-	-	$0	$400,318	($400,318)
2015	249,500	92,664	$156,836	($1,053,722)	$1,210,558
2016	104,000	53,186	$50,814	($1,660,214)	$1,711,028
2017	-	-	$0	($1,027,363)	$1,027,363
				Total	$2,167,420

FE PA OPEB - Depreciation and Accumulated Deferred Income Taxes

Schedule TMA-3 Attachment H

Met Ed

Book Depreciation	
Deprec Rate 2011	2.0%
Deprec Rate 2012	1.9%
Deprec Rate 2013	2.0%
Deprec Rate 2014	1.9%
Deprec Rate 2015	1.9%
Deprec Rate 2016	2.0%
Deprec Rate 2017	2.4%
2011-2017 Tax Rate	35.0%
2018-2023 Tax Rate	21.0%

	Capitalized Adjustment Increase / (Decrease)	Book Depreciation 2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Total
2011	($145,464)	$2,909										$2,909
2012	($4,431,826)	2,909	84,205									87,114
2013	$7,970,030	2,909	84,205	(159,401)								(72,287)
2014	$3,802,178	2,909	84,205	(159,401)	(72,241)							(144,528)
2015	$2,422,988	2,909	84,205	(159,401)	(72,241)	(46,037)						(190,565)
2016	($137,214)	2,909	84,205	(159,401)	(72,241)	(46,037)	2,744					(187,821)
2017	$646,620	2,909	84,205	(159,401)	(72,241)	(46,037)	2,744	(15,519)				(203,339)
2018	-	2,909	84,205	(159,401)	(72,241)	(46,037)	2,744	(15,519)	-			(203,339)
2019	-	2,909	84,205	(159,401)	(72,241)	(46,037)	2,744	(15,519)	-	-		(203,339)
2020	-	2,909	84,205	(159,401)	(72,241)	(46,037)	2,744	(15,519)	-	-	-	(203,339)
2021		2,909	84,205	(159,401)	(72,241)	(46,037)	2,744	(15,519)	-	-	-	(203,339)
2022		2,909	84,205	(159,401)	(72,241)	(46,037)	2,744	(15,519)	-	-	-	(203,339)
2023		2,909	84,205	(159,401)	(72,241)	(46,037)	2,744	(15,519)	-	-	-	(203,339)
2024		2,909	84,205	(159,401)	(72,241)	(46,037)	2,744	(15,519)				(203,339)
2025		2,909	84,205	(159,401)	(72,241)	(46,037)	2,744	(15,519)				(203,339)
											2011-2017	($708,516)
											2018-2025	($1,626,715)

	Capitalized Adjustment Increase / (Decrease)	Tax Depreciation - MACRS with Bonus Depreciation 2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Total
2011	($145,464)	$145,464										$145,464
2012	(4,431,826)	-	2,299,010									2,299,010
2013	7,970,030	-	159,967	(4,134,453)								(3,974,486)
2014	3,802,178	-	147,957	(287,678)	(1,972,380)							(2,112,101)
2015	2,422,988	-	136,877	(266,079)	(137,240)	(1,256,925)						(1,523,367)
2016	(137,214)	-	126,595	(246,154)	(126,936)	(87,458)	71,180					(262,773)
2017	646,620	-	117,111	(227,664)	(117,430)	(80,891)	4,953	(335,434)				(639,355)
2018	-	-	108,314	(210,608)	(108,609)	(74,834)	4,581	(23,340)	-			(304,496)
2019	-	-	100,204	(194,788)	(100,473)	(69,213)	4,238	(21,587)	-	-		(281,619)
2020	-	-	98,874	(180,202)	(92,925)	(64,027)	3,920	(19,971)	-	-	-	(254,331)
2021			98,852	(177,811)	(85,967)	(59,218)	3,626	(18,471)	-	-	-	(238,989)
2022			98,874	(177,772)	(84,827)	(54,784)	3,354	(17,087)	-	-	-	(232,242)
2023		-	98,852	(177,811)	(84,808)	(54,057)	3,102	(15,803)	-	-	-	(230,525)
2024			98,874	(177,772)	(84,827)	(54,045)	3,061	(14,620)				(229,329)
2025			98,852	(177,811)	(84,808)	(54,057)	3,061	(14,426)				(229,189)
											2011-2017	($6,067,608)
											2018-2025	($2,000,720)

Accumulated Deferred Income Taxes (ADIT)	A	B	C = B - A	D	E = C * D
	Depreciation				
	Book	Tax	Difference	Tax Rate	ADIT
2011-2017	($708,516)	($6,067,608)	($5,359,092)	35.00%	($1,875,682)
2018-2025	($1,626,715)	($2,000,720)	($374,005)	21.00%	($78,541)
Total	($2,335,231)	($8,068,328)	($5,733,097)		($1,954,223)

FE PA OPEB - Depreciation and Accumulated Deferred Income Taxes

Schedule TMA-3 Attachment I

Penelec

Book Depreciation	
Deprec Rate 2011	1.9%
Deprec Rate 2012	1.9%
Deprec Rate 2013	1.9%
Deprec Rate 2014	2.0%
Deprec Rate 2015	1.7%
Deprec Rate 2016	1.9%
Deprec Rate 2017	2.5%
2011-2017 Tax Rate	35.0%
2018-2023 Tax Rate	21.0%

	Capitalized Adjustment Increase / (Decrease)	Book Depreciation 2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Total
2011	($852,813)	$16,203										$16,203
2012	($7,485,181)	16,203	142,218									158,422
2013	$12,487,054	16,203	142,218	(237,254)								(78,832)
2014	$7,494,869	16,203	142,218	(237,254)	(149,897)							(228,730)
2015	$11,758,910	16,203	142,218	(237,254)	(149,897)	(199,901)						(428,631)
2016	$7,114,182	16,203	142,218	(237,254)	(149,897)	(199,901)	(135,169)					(563,800)
2017	$8,698,640	16,203	142,218	(237,254)	(149,897)	(199,901)	(135,169)	(217,466)				(781,266)
2018	-	16,203	142,218	(237,254)	(149,897)	(199,901)	(135,169)	(217,466)	-			(781,266)
2019	-	16,203	142,218	(237,254)	(149,897)	(199,901)	(135,169)	(217,466)	-	-		(781,266)
2020	-	16,203	142,218	(237,254)	(149,897)	(199,901)	(135,169)	(217,466)	-	-	-	(781,266)
2021		16,203	142,218	(237,254)	(149,897)	(199,901)	(135,169)	(217,466)	-	-	-	(781,266)
2022		16,203	142,218	(237,254)	(149,897)	(199,901)	(135,169)	(217,466)	-	-	-	(781,266)
2023		16,203	142,218	(237,254)	(149,897)	(199,901)	(135,169)	(217,466)	-	-	-	(781,266)
2024		16,203	142,218	(237,254)	(149,897)	(199,901)	(135,169)	(217,466)				(781,266)
2025		16,203	142,218	(237,254)	(149,897)	(199,901)	(135,169)	(217,466)				(781,266)
											2011-2017	($1,906,634)
											2018-2025	($6,250,132)

	Capitalized Adjustment Increase / (Decrease)	Tax Depreciation - MACRS with Bonus Depreciation 2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Total
2011	($852,813)	$852,813										$852,813
2012	(7,485,181)	-	3,882,938									3,882,938
2013	12,487,054	-	270,178	(6,477,659)								(6,207,481)
2014	7,494,869	-	249,893	(450,720)	(3,887,963)							(4,088,790)
2015	11,758,910	-	231,180	(416,880)	(270,527)	(6,099,935)						(6,556,162)
2016	7,114,182	-	213,814	(385,663)	(250,216)	(424,438)	(3,690,482)					(4,536,985)
2017	8,698,640	-	197,796	(356,693)	(231,479)	(392,571)	(256,786)	(4,512,420)				(5,552,153)
2018	-	-	182,938	(329,970)	(214,091)	(363,174)	(237,507)	(313,977)	-			(1,275,781)
2019	-	-	169,240	(305,184)	(198,052)	(335,893)	(219,722)	(290,404)	-	-		(1,180,015)
2020	-	-	166,994	(282,332)	(183,175)	(310,729)	(203,217)	(268,657)	-	-	-	(1,081,116)
2021			166,957	(278,586)	(169,459)	(287,388)	(187,992)	(248,477)	-	-	-	(1,004,945)
2022			166,994	(278,524)	(167,211)	(265,869)	(173,871)	(229,862)	-	-	-	(948,343)
2023		-	166,957	(278,586)	(167,173)	(262,341)	(160,852)	(212,595)	-	-	-	(914,590)
2024			166,994	(278,524)	(167,211)	(262,282)	(158,717)	(196,676)				(896,416)
2025			166,957	(278,586)	(167,173)	(262,341)	(158,682)	(194,067)				(893,892)
											2011-2017	($22,205,820)
											2018-2025	($8,195,098)

Accumulated Deferred Income Taxes (ADIT)	A	B	C = B - A	D	E = C * D
	Depreciation				
	Book	Tax	Difference	Tax Rate	ADIT
2011-2017	($1,906,634)	($22,205,820)	($20,299,186)	35.00%	($7,104,715)
2018-2025	($6,250,132)	($8,195,098)	($1,944,966)	21.00%	($408,443)
Total	($8,156,766)	($30,400,918)	($22,244,152)		($7,513,158)

FE PA OPEB - Depreciation and Accumulated Deferred Income Taxes

Schedule TMA-3 Attachment J

Penn Power

Book Depreciation	
Deprec Rate 2011	2.2%
Deprec Rate 2012	2.2%
Deprec Rate 2013	2.2%
Deprec Rate 2014	2.4%
Deprec Rate 2015	2.3%
Deprec Rate 2016	2.2%
Deprec Rate 2017	2.6%
2011-2017 Tax Rate	35.0%
2018-2023 Tax Rate	21.0%

	Capitalized Adjustment Increase / (Decrease)	Book Depreciation 2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Total
2011	$1,075,302	($23,657)										($23,657)
2012	($308,548)	(23,657)	6,788									(16,869)
2013	$1,972,677	(23,657)	6,788	(43,399)								(60,267)
2014	$1,193,044	(23,657)	6,788	(43,399)	(28,633)							(88,901)
2015	$292,515	(23,657)	6,788	(43,399)	(28,633)	(6,728)						(95,628)
2016	$217,258	(23,657)	6,788	(43,399)	(28,633)	(6,728)	(4,780)					(100,408)
2017	$535,602	(23,657)	6,788	(43,399)	(28,633)	(6,728)	(4,780)	(13,926)				(114,334)
2018	-	(23,657)	6,788	(43,399)	(28,633)	(6,728)	(4,780)	(13,926)	-			(114,334)
2019	-	(23,657)	6,788	(43,399)	(28,633)	(6,728)	(4,780)	(13,926)	-	-		(114,334)
2020	-	(23,657)	6,788	(43,399)	(28,633)	(6,728)	(4,780)	(13,926)	-	-	-	(114,334)
2021		(23,657)	6,788	(43,399)	(28,633)	(6,728)	(4,780)	(13,926)	-	-	-	(114,334)
2022		(23,657)	6,788	(43,399)	(28,633)	(6,728)	(4,780)	(13,926)	-	-	-	(114,334)
2023		(23,657)	6,788	(43,399)	(28,633)	(6,728)	(4,780)	(13,926)	-	-	-	(114,334)
2024		(23,657)	6,788	(43,399)	(28,633)	(6,728)	(4,780)	(13,926)				(114,334)
2025		(23,657)	6,788	(43,399)	(28,633)	(6,728)	(4,780)	(13,926)				(114,334)
											2011-2017	($500,063)
											2018-2025	($914,670)

	Capitalized Adjustment Increase / (Decrease)	Tax Depreciation - MACRS with Bonus Depreciation 2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Total
2011	$1,075,302	($1,075,302)										($1,075,302)
2012	(308,548)	-	160,059									160,059
2013	1,972,677	-	11,137	(1,023,326)								(1,012,189)
2014	1,193,044	-	10,301	(71,204)	(618,892)							(679,795)
2015	292,515	-	9,530	(65,858)	(43,063)	(151,742)						(251,133)
2016	217,258	-	8,814	(60,926)	(39,830)	(10,558)	(112,703)					(215,203)
2017	535,602	-	8,153	(56,350)	(36,847)	(9,766)	(7,842)	(277,844)				(380,496)
2018	-	-	7,541	(52,128)	(34,079)	(9,034)	(7,253)	(19,333)	-			(114,286)
2019	-	-	6,976	(48,212)	(31,526)	(8,356)	(6,710)	(17,881)	-	-		(105,709)
2020	-	-	6,884	(44,602)	(29,158)	(7,730)	(6,206)	(16,542)	-	-	-	(97,354)
2021			6,882	(44,010)	(26,975)	(7,149)	(5,741)	(15,299)	-	-	-	(92,292)
2022			6,884	(44,001)	(26,617)	(6,614)	(5,310)	(14,153)	-	-	-	(89,811)
2023		-	6,882	(44,010)	(26,611)	(6,526)	(4,912)	(13,090)	-	-	-	(88,267)
2024			6,884	(44,001)	(26,617)	(6,525)	(4,847)	(12,110)				(87,216)
2025			6,882	(44,010)	(26,611)	(6,526)	(4,846)	(11,949)				(87,060)
											2011-2017	($3,454,059)
											2018-2025	($761,995)

Accumulated Deferred Income Taxes (ADIT)	A	B	C = B - A	D	E = C * D
	Depreciation				
	Book	Tax	Difference	Tax Rate	ADIT
2011-2017	($500,063)	($3,454,059)	($2,953,996)	35.00%	($1,033,898)
2018-2025	($914,670)	($761,995)	$152,675	21.00%	$32,062
Total	($1,414,733)	($4,216,054)	($2,801,321)		($1,001,837)

FE PA OPEB - Depreciation and Accumulated Deferred Income Taxes

Schedule TMA-3 Attachment K

West Penn Power

Book Depreciation	
Deprec Rate 2011	2.5%
Deprec Rate 2012	2.0%
Deprec Rate 2013	2.0%
Deprec Rate 2014	2.1%
Deprec Rate 2015	2.3%
Deprec Rate 2016	2.4%
Deprec Rate 2017	2.4%
2011-2017 Tax Rate	35.0%
2018-2023 Tax Rate	21.0%

	Capitalized Adjustment Increase / (Decrease)	Book Depreciation										
		2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Total
2011	($1,859,449)	$46,486										$46,486
2012	($4,067,654)	46,486	81,353									127,839
2013	$4,545,892	46,486	81,353	(90,918)								36,921
2014	($400,318)	46,486	81,353	(90,918)	8,407							45,328
2015	$1,210,558	46,486	81,353	(90,918)	8,407	(27,843)						17,485
2016	$1,711,028	46,486	81,353	(90,918)	8,407	(27,843)	(41,065)					(23,579)
2017	$1,027,363	46,486	81,353	(90,918)	8,407	(27,843)	(41,065)	(24,657)				(48,236)
2018	-	46,486	81,353	(90,918)	8,407	(27,843)	(41,065)	(24,657)	-			(48,236)
2019	-	46,486	81,353	(90,918)	8,407	(27,843)	(41,065)	(24,657)	-	-		(48,236)
2020	-	46,486	81,353	(90,918)	8,407	(27,843)	(41,065)	(24,657)	-	-	-	(48,236)
2021		46,486	81,353	(90,918)	8,407	(27,843)	(41,065)	(24,657)	-	-	-	(48,236)
2022		46,486	81,353	(90,918)	8,407	(27,843)	(41,065)	(24,657)	-	-	-	(48,236)
2023		46,486	81,353	(90,918)	8,407	(27,843)	(41,065)	(24,657)	-	-	-	(48,236)
2024		46,486	81,353	(90,918)	8,407	(27,843)	(41,065)	(24,657)				(48,236)
2025		46,486	81,353	(90,918)	8,407	(27,843)	(41,065)	(24,657)				(48,236)
											2011-2017	$202,245
											2018-2025	($385,889)

	Capitalized Adjustment Increase / (Decrease)	Tax Depreciation - MACRS with Bonus Depreciation										
		2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Total
2011	($1,859,449)	$1,859,449										$1,859,449
2012	(4,067,654)	-	2,110,096									2,110,096
2013	4,545,892	-	146,822	(2,358,181)								(2,211,359)
2014	(400,318)	-	135,799	(164,084)	207,665							179,380
2015	1,210,558	-	125,629	(151,765)	14,449	(627,977)						(639,664)
2016	1,711,028	-	116,193	(140,400)	13,365	(43,695)	(887,596)					(942,133)
2017	1,027,363	-	107,488	(129,853)	12,364	(40,414)	(61,760)	(532,945)				(645,120)
2018	-	-	99,413	(120,125)	11,435	(37,388)	(57,123)	(37,083)	-			(140,871)
2019	-	-	91,970	(111,102)	10,578	(34,580)	(52,845)	(34,299)	-	-		(130,278)
2020	-	-	90,749	(102,783)	9,784	(31,989)	(48,876)	(31,730)	-	-	-	(114,845)
2021			90,729	(101,419)	9,051	(29,586)	(45,214)	(29,347)	-	-	-	(105,786)
2022			90,749	(101,396)	8,931	(27,371)	(41,818)	(27,148)	-	-	-	(98,053)
2023		-	90,729	(101,419)	8,929	(27,008)	(38,686)	(25,109)	-	-	-	(92,564)
2024			90,749	(101,396)	8,931	(27,001)	(38,173)	(23,229)				(90,119)
2025			90,729	(101,419)	8,929	(27,008)	(38,164)	(22,920)				(89,853)
											2011-2017	($289,351)
											2018-2025	($862,369)

Accumulated Deferred Income Taxes (ADIT)					
	A	B	C = B - A	D	E = C * D
	Depreciation				
	Book	Tax	Difference	Tax Rate	ADIT
2011-2017	$202,245	($289,351)	($491,596)	35.00%	($172,059)
2018-2025	($385,889)	($862,369)	($476,480)	21.00%	($100,061)
Total	($183,644)	($1,151,720)	($968,076)		($272,119)

FE PA STATEMENT NO. 5

Gregory J. Gawlik

FE PA Statement No. 5

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY

DOCKET NO. R-2024-3047068

Direct Testimony
of
Gregory J. Gawlik

List of Topics Addressed

Income Tax Expense and Accumulated Deferred Income Tax
Significant Tax Law Changes

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DIRECT TESTIMONY
OF
GREGORY J. GAWLIK

I. INTRODUCTION AND PURPOSE

Q. Please state your name and business address.

A. My name is Gregory J. Gawlik, and my business address is 76 South Main Street, Akron, Ohio 44308.

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

A. I am employed by FirstEnergy Service Company ("FESC") and my title is Assistant Controller, Tax, serving as head of the tax department over all of FirstEnergy Corp. ("FirstEnergy") and its subsidiaries. My responsibilities include federal and state tax compliance and audits, tax planning and business unit support, and financial reporting for taxes.

Q. What is your educational background and professional experience?

A. I graduated from Bowling Green State University in 1997 with a Bachelor of Arts degree. I received a Juris Doctorate from Cleveland State University College of Law in 2000. After graduating from law school, I practiced law with the firm Thompson Hine LLP in Cleveland, Ohio, focusing on federal and state tax planning and litigation, making partner in November 2008. I left Thompson Hine in January 2011 and became employed with FESC in February 2011 as Director, Tax Planning. I assumed my current role, Assistant Controller, Tax, in September 2018.

Q. Have you ever testified before any state energy regulatory commissions?

A. Yes, I have testified before the Maryland Public Service Commission and the Public Service Commission of West Virginia in rate case proceedings.

Q. On whose behalf are you testifying in this proceeding?

A. I am testifying on behalf of FirstEnergy Pennsylvania Electric Company ("FE PA" or the "Company"). On January 1, 2024, Metropolitan Edison Company ("Met-Ed"), Pennsylvania Electric Company ("Penelec"), Pennsylvania Power Company ("Penn Power"), and West Penn Power Company ("West Penn") consolidated into the Company by merger.

Q. What is the purpose of your direct testimony?

A. My direct testimony supports the federal and state income tax expense and accumulated deferred income tax ("ADIT") balances for the Company and discusses certain federal and state income tax matters.

Q. Have you prepared any exhibits to accompany your testimony?

A. Yes. As explained below, FE PA Exhibit GJG-1 sets forth a consolidated tax adjustment ("CTA") calculation and FE PA Exhibit GJG-2 sets forth a corporate alternative minimum tax ("CAMT") calculation. Additionally, I am responsible for the Pennsylvania Public Utility Commission's ("Commission") base rate filing requirements II-D-17 through II-D-25.

II. INCOME TAX EXPENSE AND ADIT

Q. Please identify the location of the federal and state income tax information in the Company's filing.

A. FE PA's fully projected future test year ADIT is included in FE PA Exhibit PML-1, Adjustment RB-8 while federal and state income tax information is included in FE PA Exhibit PML-1, Adjustments IS-12 and IS-13.

Q. Were the Company's taxes impacted by the consolidation of the prior utility operating companies (Met-Ed, Penelec, Penn Power, and West Penn) into the Company on January 1, 2024?

No. The consolidation of the prior utility operating companies into the Company was accomplished through a series of tax-free reorganizations for federal and state income tax purposes. The Company recognized neither current income tax expense nor any change to ADIT balances as a result of the consolidation.

Q. Is the Company a member of a consolidated tax group for federal or Pennsylvania state income tax purposes?

A. Yes, for federal income tax purposes, the Company is a member of a consolidated tax group along with certain other FirstEnergy subsidiaries, of which FirstEnergy is the common parent. Additionally, the Company is a party to an intercompany income tax allocation agreement ("Tax Allocation Agreement"), previously approved by the Commission, pursuant to which the current tax liability of the federal consolidated group is allocated among certain FirstEnergy subsidiaries and those subsidiaries are compensated for the use of their tax losses or credits. For Pennsylvania state income tax purposes, the Company files a separate tax return and is not part of a consolidated filing group.

Q. Did the Company include a CTA in the calculation of federal income tax expense in this case?

A. No. The Company's federal income tax expense is computed on a standalone basis, in accordance with 66 Pa.C.S. § 1301.1(a), without regard to the deductions, losses, or credits of affiliates in the same consolidated group, using the applicable federal statutory income tax rate (currently, 21%). However, § 1301.1(b) provides that if a consolidated tax expense

"differential" accrues to the utility resulting from applying prior ratemaking methods, *i.e.*, applying a CTA, then 50% of the differential shall be used to support reliability or infrastructure related to rate-base eligible capital investment and 50% shall be used for general corporate purposes. As part of my direct testimony, I have calculated a CTA using actual tax return filings from tax years 2020-2022 in order to identify the "differential" referred to in § 1301.1(b). *See* FE PA Exhibit GJG-1. The Company's use of the differential is explained in testimony offered by Company witness Smith. Note that during tax year 2020, an approximately $5 billion worthless stock loss was claimed on the

FirstEnergy consolidated tax return resulting from the bankruptcy and tax deconsolidation of the former generation affiliates. As illustrated on FE PA Exhibit GJG-1, such loss was excluded from the CTA computation because it is a unique, nonrecurring loss not representative of future tax activity. If the loss were to be included, then the amount of affiliated loss allocated to the Company would greatly exceed the amount of income contributed by the Company, which would be contrary to the intent of a CTA because the Company could not benefit from a loss amount greater than the income contributed. In other words, for purposes of determining the "differential," the CTA should never be greater than the Company's standalone tax expense.

Q. What are deferred income taxes and how do they impact rate base?

A. Deferred income taxes arise when income tax amounts calculated for book purposes differ from the amount of taxes reported on a tax return and due to be paid in a particular year. Deferred income taxes are created by differences in the timing of recognition for book and income tax purposes of income and expense items. Examples of this would include deductions related to capital expenditures, such as depreciation or repair allowances.

Specifically, straight-line depreciation rates using assets' regulatory lives are used for ratemaking purposes whereas accelerated depreciation rates using shorter tax lives are used for income tax return purposes. In the early years of an asset's life, there is typically higher deductible depreciation expense for tax return purposes than for regulatory book purposes, causing the taxes computed for regulatory books to be greater than taxes computed for tax return purposes and resulting in a build-up of ADIT, which are a reduction to rate base. In the later years of an asset's life, the situation reverses, resulting in taxes computed for regulatory books being less than taxes computed for tax return purposes.

Accordingly, the ADIT balance in rate base for an asset is progressively reduced as the Company makes tax payments over time. It should be noted that the Company's rate base is reduced only for the effects of federal ADIT. For purposes of calculating Pennsylvania state income tax for ratemaking, the Company uses state tax depreciation deductions, thus the benefits of accelerated state tax deductions are immediately flowed through to customers. As the situation reverses in the later years of an asset's life, the higher state income tax expense will be collected from customers at that time.

Normalization rules contained in the Internal Revenue Code and U.S. Treasury regulations prevent the immediate flow-through of benefits related to accelerated federal income tax depreciation.

III. SIGNIFICANT TAX LAW CHANGES

Q. What is the corporate alternative minimum tax ("CAMT")?

A. The Inflation Reduction Act of 2022 imposed a new CAMT, beginning with the 2023 tax year.[1] The CAMT is owed to the extent a corporation's "tentative minimum tax" exceeds

[1] See sections 55 and 56A of the Internal Revenue Code.

its regular federal income tax for the year. A corporation's tentative minimum tax is equal to 15% of "adjusted financial statement income" ("AFSI"), which is net income under Generally Accepted Accounting Principles ("GAAP") with certain adjustments.[2] Corporations paying the CAMT receive a tax credit (the "CAMT Credit"), which can be carried forward, without limitation, and applied against regular federal income tax in a future year in which no CAMT is imposed on the corporation.

Q. Is the Company subject to the CAMT?

A. Yes. As specified in the Internal Revenue Code and guidance issued by the U.S. Treasury Department and the Internal Revenue Service ("IRS"),[3] the applicability of the CAMT is determined by reference to the aggregate AFSI of the group of corporations constituting a single employer group for federal tax purposes, which in this case means FirstEnergy and its greater-than-50%-owned subsidiaries, including the Company. The Internal Revenue Code provides that if the aggregate AFSI of the single employer group exceeds an average of $1 billion over any preceding three-year period (beginning with the period 2020-2022), then all members of the group are subject to the CAMT. FirstEnergy was subject to CAMT in 2023 because the average AFSI of the FirstEnergy group for the period 2020-2022 exceeded $1 billion. Pursuant to the Tax Allocation Agreement, CAMT liability must be allocated among members of FirstEnergy's consolidated tax group, including the

[2] Primary adjustments to GAAP net income include adding back federal income tax expenses and replacing book depreciation, pension and other post-employment benefit expenses with the corresponding tax deductions for such items.

[3] See Notice 2023-7, 2023-3 I.R.B. 390; Notice 2023-20, 2023-10 I.R.B. 523; Notice 2023-64, 2023-40 I.R.B. 974; and Notice 2024-10, 2024-3 I.R.B. 406. These Notices each provided interim guidance regarding the application of the CAMT and indicated that the U.S. Treasury Department and the IRS intend to issue proposed regulations consistent with the interim guidance.

Company. The Company's (*i.e.*, the prior utility operating companies') allocable share of 2023 CAMT was approximately $15.7 million. See FE PA Exhibit GJG-2.

Q. What is the Company's estimated CAMT liability for 2025?

A. In both the Internal Revenue Code and current guidance published by the U.S Treasury Department and IRS, the consolidated tax group is treated as a single taxpayer for purposes of calculating AFSI and CAMT liability. Under the Tax Allocation Agreement, consolidated CAMT liability must be allocated to group members (including the Company) based on their allocable share of the consolidated group's CAMT liability. Each member's allocable share of CAMT liability is determined by a ratio of each member's positive AFSI to the combined positive AFSI of all members. So, for example, if Member A has $100 AFSI and the total of all Members' positive AFSI is $1,000, then Member A's ratio is 10%, and Member A would be allocated 10% of the consolidated group's CAMT liability. Currently, FirstEnergy does not expect to be subject to CAMT in 2024, but anticipates being subject to CAMT in 2025. The Company's estimated allocable share of CAMT liability for 2025 is approximately $35.3 million and is based on the 2025 forecast used for the fully projected future test year and the U.S. Treasury Department and IRS guidance in effect as of the date my testimony was filed. *See* FE PA Exhibit GJG-2.[4]

Q. Is the Company proposing to include its estimated allocable share of 2025 CAMT liability in federal income tax expense for ratemaking purposes?

A. No. The Company calculates federal income tax expense using the regular statutory income tax rate of 21%, consistent with 66 Pa.C.S. § 1301.1(a). As explained below, the

[4] The U.S. Treasury Department is expected to issue CAMT regulations sometime in 2024.

allocated share of CAMT liability should not create incremental income tax expense.

However, as explained below, the Company is proposing to include a deferred tax asset in rate base attributable to the estimated CAMT Credit remaining on its books as of December 31, 2025, created by its estimated allocable share of FirstEnergy's 2023 and 2025 CAMT liability. It is estimated that most of the CAMT Credit from 2023 will be used against regular tax liability in 2024. Therefore, the total amount of CAMT Credit estimated to remain on the Company's books as of December 31, 2025, is approximately $37.7 million.

Q. Why is the Company including a deferred tax asset in rate base for the impacts of the CAMT?

A. The CAMT accelerates the payment of federal income taxes that are otherwise deferred under the regular corporate income tax regime. Because the payment of CAMT creates a tax credit to offset future regular tax liability, the CAMT represents a timing difference between the payment of the tax and the application of the credit (*i.e.*, the CAMT Credit). Therefore, CAMT expenses are appropriately accounted for as deferred tax assets on the Company's books. It is appropriate to include the deferred tax asset for the CAMT Credit in rate base because the Company must finance the cash used to fund its share of the CAMT payments. If a deferred tax asset for the CAMT Credit were not included in rate base, then rate base would be made artificially lower by the existence of a deferred tax liability that has already become a current cash expense through payment of the CAMT. This is similar to the accepted practice of including a deferred tax asset for a net operating loss carryforward in rate base, which is required by IRS normalization rules. Additionally, the inclusion in rate base of the deferred tax asset for the CAMT Credit is consistent with 66

Pa. C.S. § 1301.1(a) for reasons already stated, in other words, the CAMT simply represents an acceleration of the payment of the Company's own deferred tax liability which was created by its own income and deductions.

Q. How will the Company account for the CAMT on its financial statements?

A. explained, the Company is entitled to a tax credit for any CAMT it pays. The Company's estimated allocable share of CAMT liability for 2025 is approximately $35.3 million. Therefore, after paying its allocable share of the consolidated tax group's CAMT liability in 2025, the Company will record a deferred tax asset for the CAMT Credit of approximately $35.3 million. For income tax accounting purposes, the Company will record a current income tax liability and current income tax expense that are equally offset by the deferred tax asset for the CAMT Credit and a reduction to income tax expense. Thus, there would be no net incremental income tax expense caused by the CAMT. As noted, as of December 31, 2025, approximately $37.7 million CAMT Credit will remain on the Company's books.

Q. Are there other significant federal or state tax law changes relevant to this case?

A. In July 2022, Pennsylvania's Governor signed into law House Bill 1342, which phases in a reduction to Pennsylvania's corporate net income tax rate from 9.99% in 2022 to 4.99% in 2031. Each year as the tax rate phases down, the Company adjusts the State Tax Adjustment Surcharge to update the current state statutory tax rate. Under current law, the statutory corporate net income tax rates for tax years 2024-2031 will be 8.49%, 7.99%, 7.49%, 6.99%, 6.49%, 5.99%, 5.49%, and 4.99%, respectively.

IV. CONCLUSION

Q. Are the federal and state income tax expenses provided in this case for the test year 2025 reasonable expenses that should be recovered in rates?

A. Yes.

Q. Does this conclude your direct testimony?

A. Yes.

FE PA Exhibit GJG-1
(No Public Version Available)

FE PA Exhibit GJG-2
(No Public Version Available)

FE PA STATEMENT NO. 6

Mark S. Kehl

FE PA Statement No. 6

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY

DOCKET NO. R-2024-3047068

Direct Testimony
of
Mark S. Kehl

List of Topics Addressed

Energy Sales and Revenue Normalization
Non-substantive Tariff Amendments
Riders
Outdoor Area and Streetlighting Services
Fees and Charges

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DIRECT TESTIMONY
OF
MARK S. KEHL

I. INTRODUCTION AND PURPOSE

Q. Please state your name and business address.

A. My name is Mark S. Kehl. My business address is 2800 Pottsville Pike, Reading, Pennsylvania 19605.

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

A. I am employed by FirstEnergy Service Company ("FESC") as the Manager of Rates & Regulatory Affairs - Pennsylvania.

Q. What is your educational background?

A. I have a Bachelor of Science degree in Accounting from DeSales University and a Master of Business Administration degree in Finance from Lehigh University.

Q. Have you ever testified before the Pennsylvania Public Utility Commission?

A. Yes. I testified with my previous employer, PECO Energy Company, as a rate design witness in its 2018 electric rate case at Docket No. R-2018-3000164.

Q. On whose behalf are you testifying in this proceeding?

A. I am testifying on behalf of FirstEnergy Pennsylvania Electric Company ("FE PA" or "Company"). FE PA consists of the Met-Ed, Penelec, Penn Power, West Penn, and PSU rate districts (individually a "Rate District" and in any combination the "Rate Districts").[1]

[1] FE PA also has a sixth Rate District, the Waverly Rate District, which is not discussed directly in my testimony as it relates to FE PA's New York jurisdictional rates. The PSU Rate District is encompassed within the West Penn Rate District. To the extent that the testimony does not specifically mention the PSU Rate District, it can be assumed that it is included within the West Penn Rate District.

Q. What is the purpose of your direct testimony?

A. My testimony summarizes the various tariff revisions that the Company is proposing in this rate case.

Q. Have you prepared any exhibits to accompany your testimony?

A. Yes, FE PA Exhibit No. MSK-1 reflects normalized sales and revenue actuals for 2023 and forecasts for 2024 and 2025. FE PA Exhibit No. MSK-2 is a redline version of the FE PA Electric Retail tariff, which includes all tariff changes proposed in this case. FE PA Exhibit No. MSK-3 is the cost sheet used to create the new Outdoor Area Lighting LED rate, shown as a new tariff page in FE PA Exhibit No. MSK-2. FE PA Exhibit No. MSK-4 is the cost sheet for the revised reconnection fee. Additionally, I am responsible for the Commission's base rate filing requirement IV-B-1.

II. ENERGY SALES AND REVENUE NORMALIZATION

Q. What was the basis for developing the Company's claim for energy sales, demand, and base rate revenue for the fully projected future test year ("FPFTY")?

A. The starting point for the Company's claim was the budget forecast of energy sales, demand and base rate revenue for the twelve months ending December 31, 2025. The budget forecast was developed by reviewing current customer consumption data, conducting appliance saturation surveys, and analyzing actual historical customer usage for the past several years to identify patterns and trends. That information was used to develop detailed projections of the actual billing determinants (number of customers, demand (in kilowatts ("kW")) and energy (in kilowatt hours ("kWh")) for each rate schedule. The actual charges for each component of each rate schedule were applied to the applicable billing determinants (number of customers, kW, or kWh) to project the revenue

to be billed under each rate schedule by month for the FPFTY. This detailed process assures that revenue under proposed rates can be directly tied into the billing determinants underlying the Company's revenues under existing rates that are used to calculate its revenue deficiency in this case.

Q. Were any adjustments made to the budget forecast data to present energy sales, demand, and base rate revenue on a ratemaking basis?

A. Yes. Adjustments for ratemaking purposes were made to annualize and normalize the budget data. Annualization is the process of adjusting budgeted sales and revenues projected to be billed over a full test year to reflect the level of sales and revenues as of the end of the test year. In that way, pro forma sales and revenues are stated on a basis that properly reflects sales and revenues to be experienced going forward. Normalization is the process of adjusting budgeted sales and revenues to remove outliers and anomalies from the test year data. Thus, unusual events and one-time effects are "normalized" to reflect ongoing conditions.

Q. Have you prepared an exhibit setting forth annualized and normalized sales and revenues?

A. Yes, I have. Annualized and normalized sales and revenues are presented in FE PA Exhibit No. MSK-1 for the twelve months ending December 31, 2025, December 31, 2024, and December 31, 2023, respectively. The principal adjustments to the budget forecast data were made to annualize the sales and revenue effect of customers added during the test year to reflect the impact of behind-the-meter generation, and to annualize sales levels to reflect reductions attributable to measures that have been or will be implemented under the Company's Commission-approved Phase IV Energy Efficiency and Conservation

("EE&C") Plans, which were adopted pursuant to Section 2806.1 of the Pennsylvania Public Utility Code. An additional adjustment was made to the West Penn Rate District revenue schedule to include revenue associated with the acquisition of Letterkenny Industrial Development Authority.

III. NON-SUBSTANTIVE TARIFF AMENDMENTS

Q. Is the Company proposing any non-substantive changes to its existing tariff?

A. Yes. The Company proposes certain technical, non-substantive revisions that are shown in the redline version of the FE PA Electric Retail Tariff set forth in FE PA Exhibit No. MSK-2. Those changes are also summarized below:

- Description of Service Territory – The description of the Company's service territory has been revised to conform to the Company's actual service territory.
- On-Peak Hours Definition – The holidays will be synchronized among the four rate districts to reflect the current PJM Interconnection, LLC ("PJM") Holiday rules.
- Rule 4 – The Company proposes several language changes to this rule to ensure clarity.
- Terms of Contract – The Company proposes amendments to General Provision A to align the four rate districts for Rate Schedules General Service ("GS")-Small, GS-Medium, and GS-Large.
- Rate GS-Medium – The Company proposes amending the language in paragraph 4 by changing "billing demand" to "registered demand" to ensure clarity.
- Rate Schedule Availability – Certain rate schedules require that a customer be transferred to another rate schedule if the customer exceeds a specified usage or

demand threshold in two consecutive months. The availability section of the applicable rate schedules is being revised to ensure that all rate districts are following the same procedures.

- Demand Interval – The Company proposes to amend all demand intervals to no greater than 60-minute intervals and no less than 15-minute intervals to align with its current operational meters.
- Rate Schedule 52 – The Company proposes to refine the general terms to ensure clarity to customers.
- Net Metering Rider – The Company proposes to remove Billing Provision 4 as it is not enforced and include language to address net-metering provisions for shopping customers.
- Partial Services Rider – The Company proposes to make a few language changes to ensure clarity.

IV. RIDERS

Q. Is the Company proposing to add any additional Riders to the tariff?

A. Yes, the Company is proposing to add the Station Power Rider.

Q. What is the Station Power Rider?

A. The Station Power Rider establishes a billing standard for PJM-qualified generating facilities based upon their net energy output.

Q. Why is the Company implementing the Station Power Rider at this time?

A. The Company audited these PJM-qualified generation facilities in 2023 and established customer accounts for all these generators. Here, the Company is establishing a billing

standard to recoup fixed costs associated when each generator's net energy output is positive, and to charge both a fixed charge and a demand charge when a generator's net energy output is negative. These charges will be based upon the existing Commercial rates applicable to a generator's registered demand.

Q. Is the Company proposing any changes to its existing Riders section of the tariff?

A. Yes, the Company is proposing to roll into distribution base rates the Distribution System Improvement Charge ("DSIC"), Smart Meter Technologies Rider ("SMT-C"), State Tax Adjustment Surcharge ("STAS"), and Tax Cuts and Jobs Act Voluntary ("TCJA") Surcharge.

Q. Please explain the proposed changes to the DSIC.

A. Following the DSIC Customer safeguards, Part C, as described in the Company Tariff, the "C-Factor" of the DSIC will be reset to zero on the effective date of new base rates, and according to Part G, the "E-Factor" will remain only to true-up prior period DSIC costs and revenues until the Company has exceeded the rate base included in the 2025 FPFTY.

Q. Please explain the proposed changes to the SMT-C Rider.

A. In accordance with Act 129 of 2008 ("Act 129"), electric distribution companies ("EDCs") are entitled to full and current recovery of costs associated with deploying smart meter technology throughout their distribution systems. Act 129 allows an EDC to recover those costs either: (1) through base rates; or (2) on a full and current basis through a reconcilable surcharge clause under Section 1307.

As noted in the Company's 2023 Annual Progress Report Smart Meter Technology Procurement and Installation Plan filed at Docket Nos. M-2013-2341990, M-2013-

2341994, M-2013-2341993 and M-2013-2341991, the Company has nearly completed the implementation of the smart meter deployment consistent with the Approved Deployment Plan.[2] The Company has transitioned the project to day-to-day operations and finds it appropriate to roll into distribution base rates the smart meter program costs.

Q. Please explain the proposed changes to the STAS.

A. The Company will set the STAS surcharge rate to 0% by incorporating the 2025 state tax rate into the proposed rate filing. 52 Pa. Code § 69.53 states that a fixed service utility which has a STAS in place shall roll revenues collected through the surcharge into base rates.

Q. Please explain the proposed changes to TCJA Surcharge.

A. The Company is including the effects of the TCJA Surcharge tax rate changes into the proposed base rates following the guidance included in the Company TCJA Surcharge tariff language, "[t]he negative surcharge will be reconciled at the end of each calendar year and will remain in place until the Company files and the Commission approves new base rates for the Company pursuant to Section 1308(d) that include the effects of the TCJA tax rate changes."

In addition, the Company is proposing to adjust the final TCJA Surcharge reconciliation period. Because the TCJA Surcharge is calculated on a one-month lag, the 2024 reconciliation period would not include the true-up of the December 2024 estimated amount owed to customers, as the actual amount will be recorded in January 2025. The Company is proposing to reconcile the final 13 months of actuals ending January 31, 2025

[2] The Company still has a limited number of smart meter installs to resolve pending the outcome of disputed install cases before the Commission.

by April 30, 2025 (the Company's normal 1307e filing date) and refund or recoup the remaining over/under collection balance from 2023 and 2024 beginning July 1, 2025 for six months.

Q. Will any riders be eliminated as a result of these roll-ins?

A. No. Although all costs are going to be rolled into distribution base rates upon the effective date of the proposed base rates, the DSIC, SMT-C and TCJA Surcharge will remain to refund or recoup any remaining over/under collection balance that exists. Consequently, those riders must remain in place as the method for that true-up. Similarly, the STAS rider will remain in place to recognize future state tax rate changes.

V. OUTDOOR AREA AND STREETLIGHTING SERVICES

Q. Please give an overview of the Company's current street lighting service.

A. The Company offers street lighting to municipal, local, state, and federal governmental bodies, community associations, and to public authorities for lighting of streets, highways, parks, and similar places for the safety and convenience of the public.

Q. How many streetlights does the Company operate?

A. As of December 2023, the Company has approximately 166,000 company owned streetlights in operation. Approximately 85,000 are High Pressure Sodium, Mercury Vapor, Metal Halide, and Incandescent (non-light emitting diode ("LED")) broken down in Table 18 as of December 31, 2023.

Table 18

Non-LED Light Count by Rate District	
Rate District	**Non-LED Streetlight Count[3]**
Met-Ed	28,902
Penelec	45,131
Penn Power	351
West Penn	10,981
Total	**85,365**

Q. What are the lighting industry trends?

A. Technology advancements have led to increased LED adoption across the US and globally. In 2018, the Department of Energy ("DOE")[4] indicated approximately 50% of US street/roadway lights had converted to LED, roughly doubling since 2016. While a current DOE report is not readily available, conversations with suppliers indicate the trend continues.

Q. What has this trend done to the manufacturing and supply of Sodium Vapor ("SV") luminaires ("fixtures") and lamps ("bulbs")?

A. The Company's primary fixture vendor has indicated an approaching end to SV fixture manufacturing. The associated SV fixture parts are becoming scarcer as the supporting supply chains have shifted to serve the LED market or ceased operation. The SV bulb market is also in transition, and the Company received discontinuation notices from our three primary SV bulb suppliers. The Company has been working to identify and onboard new offshore suppliers in China and India. Bulb and fixture prices are increasing, while quality is still being evaluated. The increased LED demand has led to manufacturing

[3] The final number of converted streetlights is subject to change based on actual field conditions.
[4] "Energy Adoption of Light-Emitting Diodes in Common Lighting Applications" US Department of Energy Office of Energy Efficiency & Renewable (published August 2020) *available at* https://www.energy.gov/eere/ssl/articles/2020-led-adoption-report.

economies of scale, resulting in lower LED lighting material cost compared to SV. This technology shift has made it difficult to forecast long-term supply continuity for SV fixtures and bulbs. Further, future investment in SV manufacturing will become harder for suppliers to justify as the market share for SV continues to decline.

Q. What is the Company's proposed program?

A. The Company is proposing a proactive five-year conversion of approximately 85,000 non-LED streetlights to LED.

Q. How will streetlights be deployed?

A. Upon approval by the Commission, the Company will coordinate a large-scale, harmonized physical deployment of streetlights. The Company will target implementation to begin in late first quarter or early second quarter 2025. The Company estimates that it will be able to install the streetlights at a rate of approximately 17,000 per year. FE PA expects to make these conversions with minimal, if any, impact to the customers currently receiving non-LED lighting service from the Company. This proposed program will convert the existing non-LED fixtures in two general ways. First, any existing non-LED fixture that incurs a failure will be replaced with a new LED fixture rather than repaired with a non-LED fixture. For this program, a failure is defined as a non-LED light not operating, or not operating as designed such as being continuously on. Second, in a planned and coordinated manner, non-LED fixtures in geographic areas and circuits will undergo a conversion utilizing dedicated crews until the entire service area has been converted to LED fixtures.

Q. How does the proposed program enable efficient conversion?

A. A planned program enables the greatest operational efficiency. The Company can utilize a flexible resource strategy with the option of both internal and external resources depending on workload, costs, and timing. A planned program increases efficiency from less travel time and lower fuel cost. Lastly, a programmatic approach to the conversion will allow for administrative efficiencies.

Q. What is the cost of the proposed program?

A. The costs of installation are included in the LED rates which the SV customers will be switched to.

Q. What is the Company's recovery request?

A. FE PA is seeking approval to recover the remaining net asset value for fixtures converted from all customers. The Company believes this is prudent because all customers receive the societal benefits described above. The remaining net asset value for the eligible fixtures is approximately $46.7M as of December 2023, as shown in Table 21.

Table 21

Net Asset Value by Rate District	
Rate District	**Streetlight Net Asset Value**
Met-Ed	$8,303,623
Penelec	$22,480,095
Penn Power	$1,381,989
West Penn	$14,536,852
Total	**$46,702,559**

If approved, FE PA will recover the cost through a regulatory asset at a rate of approximately $9 million annually for five years to coincide with conversion of the fixtures. The Company will monitor the expense and true up costs, which will be applied

in the next base rate case. If the program is approved, the Company will begin recovering the remaining net asset value effective with the effective date of this rate case.

Q. What fixtures are eligible for the proposed program?

A. Only active non-LED Streetlight fixtures are eligible to be converted to LED fixtures under this program. This is approximately 85,000 fixtures, as shown in Table 18 above.

Q. Please explain the proposed changes to eliminate certain options under existing street lighting and outdoor lighting rate schedules.

A. The Company proposes to eliminate certain street lighting sizes and general provisions within the lighting schedules that may be eliminated through restrictions (grandfathering) to existing customers on certain lighting schedules and a result of migration to newer technology. These eliminations are reflected in respective tariff page adjustments. The Company proposes to eliminate those options that: are part of the rate schedules that are grandfathered for continued use only by existing customers in the existing tariff; have been replaced by newer technologies (such as replacing high pressure sodium vapor lamps with light-emitting diode ("LED") options); and have no customers currently on the specific option.

Q. Why is the Company grandfathering certain lighting options?

A. The Company proposes to grandfather all non-LED lighting options. These lighting options are being replaced by new LED technology. It has also become increasingly more difficult to locate replacements to service the high-pressure sodium vapor and mercury vapor lights.

Q. Does the Company plan to offer alternative options to current non-LED streetlighting customers on grandfathered rates?

A. Yes, the Company plans to implement a comprehensive five-year replacement program to replace all non-LED streetlights with LED Streetlights. The Company added language to these streetlighting schedules to inform customers who may have non-LED streetlights fail, prior the replacement program occurring at their location, that those fixtures will be replaced with an equivalent LED streetlighting option. Efforts will be made to consult customers on the available LED options prior to updating fixtures. In most cases, the current non-LED fixtures would be replaced following the standard General Electric conversion recommendations. Once such a replacement occurs, LED rates will apply based on the Company's current electric service tariff.

Q. Does the Company plan to make any changes to the LED Streetlighting Schedule?

A. Yes, the Company proposed to change the requirement for a minimum installation of 12 LED lights per customer per individual order when replacing existing lighting language to state a minimum of 12 or all lights located at a customer location. Additionally, there are a few language changes to the provisions section to improve clarity.

Q. Is the Company proposing any new LED rate Schedules?

A. Yes, the Company is proposing a new LED rate schedule for Outdoor Area Lighting ("OAL") services. Non-LED fixtures and bulbs are becoming difficult to purchase as the industry transitions to LED. Adding this tariff option will allow existing OAL customers to transition to LED at their request.

Q. What is the forecasted impact on revenues due to the inclusion of the LED OAL rate?

A. Because this is a new product offering and forecasting customer participation is uncertain, the Company did not quantify any revenues at this time. The only revenue impacts from this program would result from an existing OAL customer switching to OAL LED and will be limited to the difference in rates paid by such a customer under the new offering.

Q. How is the Company proposing to recover costs associated with the LED OAL offering?

A. The Company proposes to recover costs through a fixed monthly charge for each LED OAL fixture. The monthly proposed charges, by fixture, are provided in FE PA Exhibit No. MSK-3. Because this is a new, voluntary product offering and costs across the Rate Districts are forecasted to be similar, the Company is proposing one rate for all four Rate Districts.

VI. FEES AND CHARGES

Q. Are there any changes being made to Rule 12. Administrative Charges?

A. Yes, the Company proposes to implement uniform Dishonorable Check Charges and Reconnect Charges across the four rate districts. Dishonorable Check Charges are currently $15 at Met-Ed and Penelec, $10 at West Penn and Penn Power had no charge. FE PA is proposing to adopt a $15 charge across all four rate districts based on bank charges the Company receives for these transactions. The updated Reconnect Charges reflect the decreased cost of reconnection due to the implementation of advanced meter infrastructure ("AMI") across the Company's territory. This change in Reconnect charges

comports with the Over The Air Termination ("OTA") Settlement Commitment.[5] The current Reconnection Charges are $36 at Met-Ed, $32 at Penelec and $30 at both Penn Power and West Penn Power. The revised reconnection charge for all four rate districts will be $15 and the analysis supporting the revised charges is set forth in FE PA Exhibit No. MSK-4.

Q. Are there any other changes being made to the Administrative Charges?

A. Yes. In addition to those outlined above, the Company also proposes to eliminate the Service Charges in Section A which are currently only applicable to the Met-Ed and Penelec Rate Districts. The Company proposes this elimination to bring consistency across its rate districts and with other Pennsylvania EDCs.

VII. CONCLUSION

Q. Does this conclude your testimony?

A. Yes.

[5] As part of the OTA Settlement, *Joint Petition of Metropolitan Edison Company, Pennsylvania Electric Company, Pennsylvania Power Company, and West Penn Power Company for Approval of Their Involuntary Remote Disconnect Procedures,* Docket Nos. P-2019-3013979, et al., at Paragraph 35.n., FE PA, through its predecessor operating companies, agreed to perform an analysis of the changes in costs as a result of performing remote terminations and reconnections and propose an appropriate reconnection fee based on actual costs during its next base rate proceeding.

FirstEnergy Pennsylvania Electric Company: Met-Ed Rate District
Sales and Distribution Revenue Normalization
Fully Projected Future Test Year Twelve Months Ending December 2025

Basic Input Factors

Line No.	Rate Group	Number of Customers End of Period	Number of Customers Monthly Average	Billed Usage (KWH)	Billed Demand* Units	Billed Revenue ($)	Incremental Rate (¢/KWH)	Incremental Rate ($/Customer)	Incremental Rate ($/Demand*)	Added Customers	Added Customer Useage (KWH)	Added Customer Demands*	Specific Energy Adjustment	Specific Demand* Adjustment	Added Customer Use Revenue	Specific Revenue Adjustment
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
1	RS	525,508	523,906	5,869,276,685	84,937	352,683,643	4.800¢	$ 11.250	$ 2.720	1,602	17,948,796	0	(29,658,454)	(429)	1,077,831	(1,424,773)
2	GSV	252	252	10,124,741	18,468	570,227	4.800¢	$ 11.250	$ 2.720	(0)	(9,054)	(16)	(50,960)	(93)	(510)	(2,699)
3	GSS	41,202	41,110	153,480,904	0	17,039,013	4.069¢	$ 21.880	N/A	92	341,615	0	(1,957,247)	0	37,928	(79,640)
4	GSM	26,308	26,252	1,901,365,397	8,598,417	45,912,416	0.000¢	$ 33.821	$ 4.101	56	4,035,885	18,277	(24,244,438)	(109,639)	97,561	(449,580)
5	GSMH	989	975	728,077,886	3,092,152	11,439,599	0.000¢	$ 43.008	$ 3.537	14	10,729,472	45,567	(9,400,628)	(39,925)	168,578	(141,207)
6	MS	55	55	4,416,849	0	160,956	3.159¢	$ 32.230	N/A	(0)	(13,223)	0	(56,032)	0	(482)	(1,770)
7	OL	783	788	4,084,711	0	652,622	0.000¢	$ 69.034	N/A	(5)	(25,268)	0	(51,653)	0	(4,037)	0
8	BORD	70	70	1,106,840	0	45,746	4.133¢	$ -	N/A	(0)	(463)	0	(14,078)	0	(19)	(582)
9	GSL	399	404	878,831,433	3,319,295	10,834,840	0.000¢	$ 270.090	$ 2.870	(5)	(10,782,817)	(40,725)	(5,391,720)	(20,364)	(132,935)	(58,437)
10	GP	582	588	2,769,605,061	8,029,007	26,765,773	0.000¢	$ 951.530	$ 2.498	(6)	(28,740,772)	(83,320)	(17,024,361)	(49,353)	(277,758)	(123,267)
11	TP	33	33	1,906,021,941	5,871,670	7,761,665	0.000¢	$ 5,290.680	$ 0.960	(1)	(46,238,707)	(142,442)	(11,551,692)	(35,586)	(188,292)	(34,163)
12	Rider L	3	3	0	374,400	61,606	0.000¢	$ 79.280	$ 0.157	0	0	0	0	0		
13	STLT	610	610	25,935,220	0	6,509,628	0.000¢	$ 889.293	N/A	0	0	0	0	0	0	0
14	TOTAL PA	596,793	595,046	14,252,327,667	29,388,346	480,437,733				1,747	(52,754,536)	(202,660)	(99,401,263)	(255,389)	777,865	(2,316,118)

*Includes billed kW, minimum kW, rkVA, and standby kW

FirstEnergy Pennsylvania Electric Company: Met-Ed Rate District
Sales and Distribution Revenue Normalization
Fully Projected Future Test Year Twelve Months Ending December 2025

Energy Usage and Adjustments

Line No.	Rate Group	Number of Customers: End of Period	Number of Customers: Monthly Average	Added Customers	Billed Usage	Billed Demand*	KWH per Customer	Demand* per Customer	Added Customer KWH Usage	Added Customer Demands*	Specific Energy Adjust (KWH)	Specific Demand* Adjustment	Total Energy Adjustment	Total Demand* Adjustment	Normalized Energy (KWH)	Normalized Demands*
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
1	RS	525,508	523,906	1,602	5,869,276,685	84,937	11,203	0	17,948,796	0	(29,658,454)	(429)	(11,709,658)	(429)	5,857,567,027	84,508
2	GSV	252	252	(0)	10,124,741	18,468	40,193	73	(9,054)	(16)	(50,960)	(93)	(60,014)	(109)	10,064,727	18,358
3	GSS	41,202	41,110	92	153,480,904	0	3,733	0	341,615	0	(1,957,247)	0	(1,615,632)	0	151,865,272	0
4	GSM	26,308	26,252	56	1,901,365,397	8,598,417	72,428	328	4,035,885	18,277	(24,244,438)	(109,639)	(20,208,553)	(91,362)	1,881,156,844	8,507,055
5	GSMH	989	975	14	728,077,886	3,092,152	746,661	3,171	10,729,472	45,567	(9,400,628)	(39,925)	1,328,844	5,642	729,406,730	3,097,794
6	MS	55	55	(0)	4,416,849	0	79,721	0	(13,223)	0	(56,032)	0	(69,255)	0	4,347,594	0
7	OL	783	788	(5)	4,084,711	0	5,185	0	(25,268)	0	(51,653)	0	(76,921)	0	4,007,790	0
8	BORD	70	70	(0)	1,106,840	0	15,880	0	(463)	0	(14,078)	0	(14,541)	0	1,092,299	0
9	GSL	399	404	(5)	878,831,433	3,319,295	2,174,836	8,214	(10,782,817)	(40,725)	(5,391,720)	(20,364)	(16,174,537)	(61,089)	862,656,896	3,258,206
10	GP	582	588	(6)	2,769,605,061	8,029,007	4,711,585	13,659	(28,740,772)	(83,320)	(17,024,361)	(49,353)	(45,765,133)	(132,673)	2,723,839,928	7,896,334
11	TP	33	33	(1)	1,906,021,941	5,871,670	56,949,502	175,438	(46,238,707)	(142,442)	(11,551,692)	(35,586)	(57,790,399)	(178,028)	1,848,231,542	5,693,641
12	Rider L	3	3	0	0	374,400	0	124,800	0	0	0	0	0	0	0	374,400
13	STLT	610	610	0	25,935,220	0	42,517	0	0	0	0	0	0	0	25,935,220	0
14	TOTAL PA	596,793	595,046	1,747	14,252,327,667	29,388,346			(52,754,536)	(202,660)	(99,401,263)	(255,389)	(152,155,799)	(458,049)	14,100,171,868	28,930,297

*Includes billed kW, minimum kW, rkVA, and standby kW

FirstEnergy Pennsylvania Electric Company: Met-Ed Rate District
Sales and Distribution Revenue
Fully Projected Future Test Year Twelve Months Ending December 2025

Revenue

Line No.	Rate Group (1)	Billed Usage (KWH) (2)	Billed Revenue ($) (3)	Added Customers (4)	Added Customer KWH Usage (5)	Added Customer Demands* (6)	Specific Energy Adjustment (7)	Specific Demand* Adjustment (8)	Incremental Rate (¢/KWH) (9)	Incremental Rate ($/Customer) (10)	Incremental Rate ($/Demand*) (11)	Added Customer Use Revenue (4)*(10)*12+(5)*(9)/100+(6)*(11) (12)	Specific Revenue Adjustment (7)*(9)/100+(8)*(11) (13)	Other Revenue Adjustment (14)	Total Revenue Adjustment (12)+(13)+(14) (15)	Normalized Revenue (3)+(15) (16)
1	RS	5,869,276,685	352,683,643	1,602	17,948,796	0	(29,658,454)	(429)	4.800¢	$ 11.250	$ 2.720	1,077,831	(1,424,773)	0	(346,942)	352,336,701
2	GSV	10,124,741	570,227	(0)	(9,054)	(16)	(50,960)	(93)	4.800¢	$ 11.250	$ 2.720	(510)	(2,699)	0	(3,209)	567,018
3	GSS	153,480,904	17,039,013	92	341,615	0	(1,957,247)	0	4.069¢	$ 21.880	N/A	37,928	(79,640)	0	(41,712)	16,997,301
4	GSM	1,901,365,397	45,912,416	56	4,035,885	18,277	(24,244,438)	(109,639)	0.000¢	$ 33.821	$ 4.101	97,561	(449,580)	0	(352,019)	45,560,397
5	GSMH	728,077,886	11,439,599	14	10,729,472	45,567	(9,400,628)	(39,925)	0.000¢	$ 43.008	$ 3.537	168,578	(141,207)	0	27,371	11,466,970
6	MS	4,416,849	160,956	(0)	(13,223)	0	(56,032)	0	3.159¢	$ 32.230	N/A	(482)	(1,770)	0	(2,252)	158,704
7	OL	4,084,711	652,622	(5)	(25,268)	0	(51,653)	0	0.000¢	$ 69.034	N/A	(4,037)	0	0	(4,037)	648,585
8	BORD	1,106,840	45,746	(0)	(463)	0	(14,078)	0	4.133¢	$ -	N/A	(19)	(582)	0	(601)	45,145
9	GSL	878,831,433	10,834,840	(5)	(10,782,817)	(40,725)	(5,391,720)	(20,364)	0.000¢	$ 270.090	$ 2.870	(132,935)	(58,437)	0	(191,372)	10,643,468
10	GP	2,769,605,061	26,765,773	(6)	(28,740,772)	(83,320)	(17,024,361)	(49,353)	0.000¢	$ 951.530	$ 2.498	(277,758)	(123,267)	0	(401,025)	26,364,748
11	TP	1,906,021,941	7,761,665	(1)	(46,238,707)	(142,442)	(11,551,692)	(35,586)	0.000¢	$ 5,290.680	$ 0.960	(188,292)	(34,163)	0	(222,455)	7,539,210
12	Rider L	0	61,606	0	0	0	0	0	0.000¢	$ 79.280	$ 0.157	0	0	0	0	61,606
13	STLT	25,935,220	6,509,628	0	0	0	0	0	0.000¢	$ 889.293	N/A	0	0	0	0	6,509,628
14	TOTAL PA	14,252,327,667	480,437,733	1,747	(52,754,536)	(202,660)	(99,401,263)	(255,389)				777,865	(2,316,118)	0	(1,538,253)	478,899,480

*Includes billed kW, minimum kW, rkVA, and standby kW

FirstEnergy Pennsylvania Electric Company: Met-Ed Rate District
Sales and Distribution Revenue Normalization
Future Test Year Twelve Months Ending December 2024

Basic Input Factors

Line No.	Rate Group	Number of Customers End of Period	Number of Customers Monthly Average	Billed Usage (KWH)	Billed Demand* Units	Billed Revenue ($)	Incremental Rate (¢/KWH)	Incremental Rate ($/Customer)	Incremental Rate ($/Demand*)	Added Customers	Added Customer Useage (KWH)	Added Customer Demands*	Specific Energy Adjustment	Specific Demand* Adjustment	Added Customer Use Revenue	Specific Revenue Adjustment
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
1	RS	522,613	520,981	5,910,126,895	84,937	356,649,597	4.841¢	$ 11.250	$ 2.720	1,632	18,514,859	0	(77,038,211)	(1,107)	1,116,569	(3,732,129)
2	GSV	251	251	10,172,332	18,615	572,791	4.800¢	$ 11.250	$ 2.720	(0)	(18,694)	(34)	(131,939)	(241)	(1,052)	(6,989)
3	GSS	41,058	40,912	153,497,761	0	16,987,722	4.069¢	$ 21.880	N/A	146	548,995	0	(4,469,041)	0	60,757	(181,845)
4	GSM	26,140	26,131	1,920,068,527	8,632,003	46,019,004	0.000¢	$ 33.827	$ 4.102	9	687,079	3,086	(55,722,922)	(250,512)	16,455	(1,027,699)
5	GSMH	972	967	725,432,620	3,077,222	11,385,780	0.000¢	$ 43.008	$ 3.538	5	3,399,074	14,417	(21,144,091)	(89,691)	53,343	(317,309)
6	MS	55	55	4,402,191	0	160,447	3.159¢	$ 32.230	N/A	(0)	(26,054)	0	(126,956)	0	(950)	(4,011)
7	OL	783	790	4,131,669	0	660,069	0.000¢	$ 69.593	N/A	(7)	(37,791)	0	(118,767)	0	(6,038)	0
8	BORD	69	70	1,123,629	0	46,440	4.133¢	$ -	N/A	(0)	(4,534)	0	(32,466)	0	(187)	(1,342)
9	GSL	404	406	883,248,004	3,331,607	10,879,585	0.000¢	$ 270.090	$ 2.870	(3)	(6,308,016)	(23,793)	(12,782,527)	(48,216)	(77,697)	(138,389)
10	GP	590	589	2,794,752,877	8,095,601	26,958,756	0.000¢	$ 951.530	$ 2.499	1	3,634,112	10,527	(40,790,086)	(118,157)	35,056	(295,269)
11	TP	33	33	1,891,277,050	5,839,479	7,705,423	0.000¢	$ 5,290.680	$ 0.960	(0)	(22,635,175)	(69,888)	(27,237,856)	(84,099)	(92,220)	(80,735)
12	Rider L	3	3	0	374,400	61,606	0.000¢	$ 79.280	$ 0.157	0	0	0	0	0		
13	STLT	610	610	25,953,440	0	6,504,730	0.000¢	$ 888.624	N/A	0	0	0	0	0	0	0
14	TOTAL PA	593,581	591,800	14,324,186,996	29,453,863	484,591,952				1,781	(2,246,145)	(65,685)	(239,594,862)	(592,023)	1,104,036	(5,785,717)

*Includes billed kW, minimum kW, rkVA, and standby kW

FirstEnergy Pennsylvania Electric Company: Met-Ed Rate District
Sales and Distribution Revenue Normalization
Future Test Year Twelve Months Ending December 2024

Energy Usage and Adjustments

Line No.	Rate Group	Number of Customers: End of Period	Number of Customers: Monthly Average	Added Customers	Billed Usage	Billed Demand*	KWH per Customer	Demand* per Customer	Added Customer KWH Usage	Added Customer Demands*	Specific Energy Adjust (KWH)	Specific Demand* Adjustment	Total Energy Adjustment	Total Demand* Adjustment	Normalized Energy (KWH)	Normalized Demands*
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
1	RS	522,613	520,981	1,632	5,910,126,895	84,937	11,344	0	18,514,859	0	(77,038,211)	(1,107)	(58,523,352)	(1,107)	5,851,603,543	83,830
2	GSV	251	251	(0)	10,172,332	18,615	40,526	74	(18,694)	(34)	(131,939)	(241)	(150,633)	(275)	10,021,699	18,340
3	GSS	41,058	40,912	146	153,497,761	0	3,752	0	548,995	0	(4,469,041)	0	(3,920,046)	0	149,577,715	0
4	GSM	26,140	26,131	9	1,920,068,527	8,632,003	73,479	330	687,079	3,086	(55,722,922)	(250,512)	(55,035,843)	(247,426)	1,865,032,684	8,384,577
5	GSMH	972	967	5	725,432,620	3,077,222	749,987	3,181	3,399,074	14,417	(21,144,091)	(89,691)	(17,745,017)	(75,274)	707,687,603	3,001,948
6	MS	55	55	(0)	4,402,191	0	79,629	0	(26,054)	0	(126,956)	0	(153,010)	0	4,249,181	0
7	OL	783	790	(7)	4,131,669	0	5,227	0	(37,791)	0	(118,767)	0	(156,558)	0	3,975,111	0
8	BORD	69	70	(0)	1,123,629	0	16,151	0	(4,534)	0	(32,466)	0	(37,000)	0	1,086,629	0
9	GSL	404	406	(3)	883,248,004	3,331,607	2,173,221	8,197	(6,308,016)	(23,793)	(12,782,527)	(48,216)	(19,090,543)	(72,009)	864,157,461	3,259,598
10	GP	590	589	1	2,794,752,877	8,095,601	4,742,928	13,739	3,634,112	10,527	(40,790,086)	(118,157)	(37,155,974)	(107,630)	2,757,596,903	7,987,971
11	TP	33	33	(0)	1,891,277,050	5,839,479	57,190,916	176,582	(22,635,175)	(69,888)	(27,237,856)	(84,099)	(49,873,031)	(153,987)	1,841,404,019	5,685,491
12	Rider L	3	3	0	0	374,400	0	124,800	0	0	0	0	0	0	0	374,400
13	STLT	610	610	0	25,953,440	0	42,547	0	0	0	0	0	0	0	25,953,440	0
14	TOTAL PA	593,581	591,800	1,781	14,324,186,996	29,453,863			(2,246,145)	(65,685)	(239,594,862)	(592,023)	(241,841,007)	(657,708)	14,082,345,989	28,796,154

*Includes billed kW, minimum kW, rkVA, and standby kW

FirstEnergy Pennsylvania Electric Company: Met-Ed Rate District
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Revenue

Line No.	Rate Group (1)	Billed Usage (KWH) (2)	Billed Revenue ($) (3)	Added Customers (4)	Added Customer KWH Usage (5)	Added Customer Demands* (6)	Specific Energy Adjustment (7)	Specific Demand* Adjustment (8)	Incremental Rate (¢/KWH) (9)	Incremental Rate ($/Customer) (10)	Incremental Rate ($/Demand*) (11)	Added Customer Use Revenue (4)*(10)*12+(5)*(9)/100+(6)*(11) (12)	Specific Revenue Adjustment (7)*(9)/100+(8)*(11) (13)	Other Revenue Adjustment (14)	Total Revenue Adjustment (12)+(13)+(14) (15)	Normalized Revenue (3)+(15) (16)
1	RS	5,910,126,895	356,649,597	1,632	18,514,859	0	(77,038,211)	(1,107)	4.841¢	$ 11.250	$ 2.720	1,116,569	(3,732,129)	0	(2,615,560)	354,034,037
2	GSV	10,172,332	572,791	(0)	(18,694)	(34)	(131,939)	(241)	4.800¢	$ 11.250	$ 2.720	(1,052)	(6,989)	0	(8,041)	564,750
3	GSS	153,497,761	16,987,722	146	548,995	0	(4,469,041)	0	4.069¢	$ 21.880	N/A	60,757	(181,845)	0	(121,088)	16,866,634
4	GSM	1,920,068,527	46,019,004	9	687,079	3,086	(55,722,922)	(250,512)	0.000¢	$ 33.827	$ 4.102	16,455	(1,027,699)	0	(1,011,244)	45,007,760
5	GSMH	725,432,620	11,385,780	5	3,399,074	14,417	(21,144,091)	(89,691)	0.000¢	$ 43.008	$ 3.538	53,343	(317,309)	0	(263,966)	11,121,814
6	MS	4,402,191	160,447	(0)	(26,054)	0	(126,956)	0	3.159¢	$ 32.230	N/A	(950)	(4,011)	0	(4,961)	155,486
7	OL	4,131,669	660,069	(7)	(37,791)	0	(118,767)	0	0.000¢	$ 69.593	N/A	(6,038)	0	0	(6,038)	654,031
8	BORD	1,123,629	46,440	(0)	(4,534)	0	(32,466)	0	4.133¢	$ -	N/A	(187)	(1,342)	0	(1,529)	44,911
9	GSL	883,248,004	10,879,585	(3)	(6,308,016)	(23,793)	(12,782,527)	(48,216)	0.000¢	$ 270.090	$ 2.870	(77,697)	(138,389)	0	(216,086)	10,663,499
10	GP	2,794,752,877	26,958,756	1	3,634,112	10,527	(40,790,086)	(118,157)	0.000¢	$ 951.530	$ 2.499	35,056	(295,269)	0	(260,213)	26,698,543
11	TP	1,891,277,050	7,705,423	(0)	(22,635,175)	(69,888)	(27,237,856)	(84,099)	0.000¢	$ 5,290.680	$ 0.960	(92,220)	(80,735)	0	(172,955)	7,532,468
12	Rider L	0	61,606	0	0	0	0	0	0.000¢	$ 79.280	$ 0.157	0	0	0	0	61,606
13	STLT	25,953,440	6,504,730	0	0	0	0	0	0.000¢	$ 888.624	N/A	0	0	0	0	6,504,730
14	TOTAL PA	14,324,186,996	484,591,952	1,781	(2,246,145)	(65,685)	(239,594,862)	(592,023)				1,104,036	(5,785,717)	0	(4,681,681)	479,910,271

*Includes billed kW, minimum kW, rkVA, and standby kW

FirstEnergy Pennsylvania Electric Company: Met-Ed Rate District
Sales and Distribution Revenue Normalization
Historic Test Year Twelve Months Ending December 2023

Basic Input Factors

Line No.	Rate Group	Number of Customers End of Period	Number of Customers Monthly Average	Billed Usage (KWH)	Billed Demand* Units	Billed Revenue ($)	Incremental Rate (¢/KWH)	Incremental Rate ($/Customer)	Incremental Rate ($/Demand*)	Added Customers	Added Customer Useage (KWH)	Added Customer Demands*	Specific Energy Adjustment	Specific Demand* Adjustment	Added Customer Use Revenue	Specific Revenue Adjustment
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
1	RS	527,970	530,683	5,591,859,576	84,937	338,581,153	4.800¢	$ 10.983	$ 2.720	(2,713)	(28,583,369)	0	(131,331,836)	(1,995)	(1,729,515)	(6,309,355)
2	GSV	245	248	9,879,951	61,926	552,076	4.800¢	$ 11.215	$ 0.719	(3)	(99,798)	(625)	(230,879)	(1,447)	(5,576)	(12,123)
3	GSS	41,680	41,568	155,903,578	0	17,123,985	4.069¢	$ 21.612	N/A	112	420,737	0	(7,118,626)	0	46,209	(289,654)
4	GSM	26,227	26,499	1,943,285,296	8,504,711	45,220,942	0.000¢	$ 33.381	$ 4.069	(272)	(19,959,070)	(87,366)	(87,583,566)	(383,306)	(464,517)	(1,559,699)
5	GSMH	922	941	772,247,191	3,298,818	12,088,383	0.000¢	$ 42.567	$ 3.519	(19)	(15,793,643)	(67,471)	(34,447,042)	(147,148)	(247,245)	(517,772)
6	MS	54	55	4,658,017	0	168,055	3.159¢	$ 31.776	N/A	(1)	(70,791)	0	(208,891)	0	(2,554)	(6,599)
7	OL	720	732	4,137,145	0	659,435	0.000¢	$ 75.038	N/A	(12)	(69,671)	0	(185,223)	0	(11,106)	0
8	BORD	69	69	1,095,914	0	45,294	4.133¢	$ -	N/A	0	0	0	(49,905)	0	0	(2,063)
9	GSL	327	353	843,236,308	3,282,684	10,597,919	0.000¢	$ 268.080	$ 2.882	(26)	(62,476,685)	(243,219)	(19,267,786)	(75,009)	(785,216)	(216,201)
10	GP	526	526	2,699,240,424	8,059,227	25,978,472	0.000¢	$ 941.456	$ 2.487	0	2,139,877	6,389	(66,665,354)	(199,045)	20,595	(494,961)
11	TP	37	36	1,797,631,210	6,809,659	8,198,183	0.000¢	$ 5,401.509	$ 0.858	1	32,984,059	124,948	(45,176,392)	(171,134)	150,425	(146,844)
12	TP	2	3	0	274,400	61,734	0.000¢	$ 79.280	$ 0.156	(1)	0	(91,467)	0	0	(15,202)	0
13	STLT	609	610	26,226,895	0	6,465,000	0.000¢	$ 883.197	N/A	(1)	(42,995)	0	0	0	(883)	0
14	TOTAL PA	599,388	602,323	13,849,401,505	30,376,360	465,740,630				(2,935)	(91,551,349)	(267,344)	(392,265,500)	(979,084)	(3,044,585)	(9,555,271)

*Includes billed kW, minimum kW, rkVA, and standby kW

FirstEnergy Pennsylvania Electric Company: Met-Ed Rate District
Sales and Distribution Revenue Normalization
Historic Test Year Twelve Months Ending December 2023

Energy Usage and Adjustments

Line No.	Rate Group (1)	Number of Customers: End of Period (2)	Number of Customers: Monthly Average (3)	Added Customers (2)-(3) (4)	Billed Usage (KWH) (5)	Billed Demand* Units (6)	KWH per Customer (5)/(3) (7)	Demand* per Customer (6)/(3) (8)	Added Customer KWH Usage (4)*(7) (9)	Added Customer Demands* (4)*(8) (10)	Specific Energy Adjust (KWH) (11)	Specific Demand* Adjustment (11)*(6)/(5) (12)	Total Energy Adjustment (9)+(11) (13)	Total Demand* Adjustment (10)+(12) (14)	Normalized Energy (KWH) (5)+(13) (15)	Normalized Demands* (6)+(14) (16)
1	RS	527,970	530,683	(2,713)	5,591,859,576	84,937	10,537	0	(28,583,369)	0	(131,331,836)	(1,995)	(159,915,205)	(1,995)	5,431,944,371	82,942
2	GSV	245	248	(3)	9,879,951	61,926	39,919	250	(99,798)	(625)	(230,879)	(1,447)	(330,677)	(2,072)	9,549,274	59,854
3	GSS	41,680	41,568	112	155,903,578	0	3,751	0	420,737	0	(7,118,626)	0	(6,697,889)	0	149,205,689	0
4	GSM	26,227	26,499	(272)	1,943,285,296	8,504,711	73,334	321	(19,959,070)	(87,366)	(87,583,566)	(383,306)	(107,542,636)	(470,672)	1,835,742,660	8,034,039
5	GSMH	922	941	(19)	772,247,191	3,298,818	820,449	3,505	(15,793,643)	(67,471)	(34,447,042)	(147,148)	(50,240,685)	(214,619)	722,006,506	3,084,198
6	MS	54	55	(1)	4,658,017	0	84,949	0	(70,791)	0	(208,891)	0	(279,682)	0	4,378,335	0
7	OL	720	732	(12)	4,137,145	0	5,649	0	(69,671)	0	(185,223)	0	(254,894)	0	3,882,251	0
8	BORD	69	69	0	1,095,914	0	15,883	0	0	0	(49,905)	0	(49,905)	0	1,046,009	0
9	GSL	327	353	(26)	843,236,308	3,282,684	2,387,644	9,295	(62,476,685)	(243,219)	(19,267,786)	(75,009)	(81,744,471)	(318,228)	761,491,837	2,964,456
10	GP	526	526	0	2,699,240,424	8,059,227	5,135,704	15,334	2,139,877	6,389	(66,665,354)	(199,045)	(64,525,477)	(192,656)	2,634,714,947	7,866,571
11	TP	37	36	1	1,797,631,210	6,809,659	49,476,088	187,422	32,984,059	124,948	(45,176,392)	(171,134)	(12,192,333)	(46,186)	1,785,438,877	6,763,473
12	Rider L	2	3	(1)	0	274,400	0	91,467	0	(91,467)	0	0	0	(91,467)	0	182,933
13	STLT	609	610	(1)	26,226,895	0	42,995	0	(42,995)	0	0	0	(42,995)	0	26,183,900	0
14	TOTAL PA	599,388	602,323	(2,935)	13,849,401,505	30,376,360			(91,551,349)	(267,344)	(392,265,500)	(979,084)	(483,816,849)	(1,246,428)	13,365,584,656	29,129,933

*Includes billed kW, minimum kW, rkVA, and standby kW

FirstEnergy Pennsylvania Electric Company: Met-Ed Rate District
Sales and Distribution Revenue
Historic Test Year Twelve Months Ending December 2023

Line No.	Rate Group	Billed Usage (KWH)	Billed Revenue ($)	Added Customers	Added Customer KWH Usage	Added Customer Demands*	Specific Energy Adjustment	Specific Demand* Adjustment	Incremental Rate (¢/KWH)	Incremental Rate ($/Customer)	Incremental Rate ($/Demand*)	Added Customer Use Revenue	Specific Revenue Adjustment	Other Revenue Adjustment	Total Revenue Adjustment	Normalized Revenue
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	4)*(10)*12+(5)*(9)/100+(6)*(11 (12)	(7)*(9)/100+(8)*(11) (13)	(14)	(12)+(13)+(14) (15)	(3)+(15) (16)
1	RS	5,591,859,576	338,581,153	(2,713)	(28,583,369)	0	(131,331,836)	(1,995)	4.800¢	$ 10.983	$ 2.720	(1,729,515)	(6,309,355)	0	(8,038,870)	330,542,283
2	GSV	9,879,951	552,076	(3)	(99,798)	(625)	(230,879)	(1,447)	4.800¢	$ 11.215	$ 0.719	(5,576)	(12,123)	0	(17,699)	534,377
3	GSS	155,903,578	17,123,985	112	420,737	0	(7,118,626)	0	4.069¢	$ 21.612	N/A	46,209	(289,654)	0	(243,445)	16,880,540
4	GSM	1,943,285,296	45,220,942	(272)	(19,959,070)	(87,366)	(87,583,566)	(383,306)	0.000¢	$ 33.381	$ 4.069	(464,517)	(1,559,699)	0	(2,024,216)	43,196,726
5	GSMH	772,247,191	12,088,383	(19)	(15,793,643)	(67,471)	(34,447,042)	(147,148)	0.000¢	$ 42.567	$ 3.519	(247,245)	(517,772)	0	(765,017)	11,323,366
6	MS	4,658,017	168,055	(1)	(70,791)	0	(208,891)	0	3.159¢	$ 31.776	N/A	(2,554)	(6,599)	0	(9,153)	158,902
7	OL	4,137,145	659,435	(12)	(69,671)	0	(185,223)	0	0.000¢	$ 75.038	N/A	(11,106)	0	0	(11,106)	648,329
8	BORD	1,095,914	45,294	0	0	0	(49,905)	0	4.133¢	$ -	N/A	0	(2,063)	0	(2,063)	43,231
9	GSL	843,236,308	10,597,919	(26)	(62,476,685)	(243,219)	(19,267,786)	(75,009)	0.000¢	$ 268.080	$ 2.882	(785,216)	(216,201)	0	(1,001,417)	9,596,502
10	GP	2,699,240,424	25,978,472	0	2,139,877	6,389	(66,665,354)	(199,045)	0.000¢	$ 941.456	$ 2.487	20,595	(494,961)	0	(474,366)	25,504,106
11	TP	1,797,631,210	8,198,183	1	32,984,059	124,948	(45,176,392)	(171,134)	0.000¢	$5,401.509	$ 0.858	150,425	(146,844)	0	3,581	8,201,764
12	Rider L	0	61,734	(1)	0	(91,467)	0	0	0.000¢	$ 79.280	$ 0.156	(15,202)	0	0	(15,202)	46,532
13	STLT	26,226,895	6,465,000	(1)	(42,995)	0	0	0	0.000¢	$ 883.197	N/A	(883)	0	0	(883)	6,464,117
14	TOTAL PA	13,849,401,505	465,740,630	(2,935)	(91,551,349)	(267,344)	(392,265,500)	(979,084)				(3,044,585)	(9,555,271)	0	(12,599,856)	453,140,774

*Includes billed kW, minimum kW, rkVA, and standby kW

FirstEnergy Pennsylvania Electric Company: Penelec Rate District
Sales and Distribution Revenue Normalization
Fully Projected Future Test Year Twelve Months Ending December 2025

Basic Input Factors

Line No.	Rate Group	Number of Customers End of Period	Number of Customers Monthly Average	Billed Usage (KWH)	Billed Demand* Units	Billed Revenue ($)	Incremental Rate (¢/KWH)	Incremental Rate ($/Customer)	Incremental Rate ($/Demand*)	Added Customers	Added Customer Useage (KWH)	Added Customer Demands*	Specific Energy Adjustment	Specific Demand* Adjustment	Added Customer Use Revenue	Specific Revenue Adjustment
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
1	RS	496,418	496,082	4,334,901,606	53,893	330,429,778	6.074¢	$ 11.250	$ 2.910	336	2,940,147	0	(25,081,455)	(312)	224,009	(1,524,355)
2	GSV	622	621	14,012,333	24,486	1,006,263	6.074¢	$ 11.250	$ 2.910	1	17,158	30	(81,119)	(142)	1,231	(5,340)
3	GSS	52,935	52,872	205,143,720	0	19,064,090	3.624¢	$ 18.330	N/A	63	244,577	0	(2,767,669)	0	22,729	(100,300)
4	GSM	29,593	29,629	2,141,566,066	9,687,172	58,970,799	0.000¢	$ 29.459	$ 5.006	(37)	(2,652,306)	(12,000)	(28,822,501)	(130,376)	(73,045)	(652,696)
5	GSMH	1,088	1,082	793,983,688	3,357,595	14,870,009	0.000¢	$ 39.362	$ 4.277	6	4,657,787	19,698	(10,761,932)	(45,510)	87,237	(194,625)
6	H	140	141	24,398,266	0	867,386	3.312¢	$ 35.130	N/A	(1)	(139,389)	0	(326,896)	0	(4,955)	(10,827)
7	OL	1,928	1,941	11,250,596	0	3,281,613	0.000¢	$ 140.906	N/A	(13)	(73,476)	0	(150,615)	0	(21,432)	0
8	BORD	10	10	320,082	0	16,103	5.031¢	$ -	N/A	(0)	(2,424)	0	(4,281)	0	(122)	(215)
9	GSL	424	429	937,647,828	3,793,248	17,687,927	0.000¢	$ 204.790	$ 4.385	(5)	(10,600,751)	(42,886)	(7,721,118)	(31,236)	(199,978)	(136,971)
10	GP	450	456	1,526,799,306	5,130,424	19,706,265	0.000¢	$ 996.520	$ 2.778	(6)	(19,224,180)	(64,598)	(12,556,175)	(42,192)	(248,125)	(117,194)
11	LP	61	61	2,633,839,950	6,298,893	9,222,958	0.000¢	$ 3,413.980	$ 1.068	(0)	(3,269,248)	(7,818)	(21,909,293)	(52,397)	(11,448)	(55,985)
12	Rider L	9	9	0	189,328	251,241	0.000¢	$ 86.430	$ 1.278	0	0	0	0	0	0	0
13	STLT	713	713	31,975,577	0	7,383,880	0.000¢	$ 863.006	N/A	0	0	0	0	0	0	0
14	TOTAL PA	584,392	584,046	12,655,839,018	28,535,038	482,758,313				346	(28,102,105)	(107,575)	(110,183,054)	(302,165)	(223,899)	(2,798,508)

*Includes billed kW, minimum kW, rkVA, and standby kW

FirstEnergy Pennsylvania Electric Company: Penelec Rate District
Sales and Distribution Revenue Normalization
Fully Projected Future Test Year Twelve Months Ending December 2025

Energy Usage and Adjustments

Line No.	Rate Group (1)	Number of Customers: End of Period (2)	Number of Customers: Monthly Average (3)	Added Customers (2)-(3) (4)	Billed Usage (KWH) (5)	Billed Demand* Units (6)	KWH per Customer (5)/(3) (7)	Demand* per Customer (6)/(3) (8)	Added Customer KWH Usage (4)*(7) (9)	Added Customer Demands* (4)*(8) (10)	Specific Energy Adjust (KWH) (11)	Specific Demand* Adjustment (11)*(6)/(5) (12)	Total Energy Adjustment (9)+(11) (13)	Total Demand* Adjustment (10)+(12) (14)	Normalized Energy (KWH) (5)+(13) (15)	Normalized Demands* (6)+(14) (16)
1	RS	496,418	496,082	336	4,334,901,606	53,893	8,738	0	2,940,147	0	(25,081,455)	(312)	(22,141,308)	(312)	4,312,760,298	53,581
2	GSV	622	621	1	14,012,333	24,486	22,547	39	17,158	30	(81,119)	(142)	(63,961)	(112)	13,948,372	24,373
3	GSS	52,935	52,872	63	205,143,720	0	3,880	0	244,577	0	(2,767,669)	0	(2,523,092)	0	202,620,628	0
4	GSM	29,593	29,629	(37)	2,141,566,066	9,687,172	72,278	327	(2,652,306)	(12,000)	(28,822,501)	(130,376)	(31,474,807)	(142,376)	2,110,091,259	9,544,797
5	GSMH	1,088	1,082	6	793,983,688	3,357,595	733,739	3,103	4,657,787	19,698	(10,761,932)	(45,510)	(6,104,145)	(25,812)	787,879,543	3,331,783
6	H	140	141	(1)	24,398,266	0	173,400	0	(139,389)	0	(326,896)	0	(466,285)	0	23,931,981	0
7	OL	1,928	1,941	(13)	11,250,596	0	5,797	0	(73,476)	0	(150,615)	0	(224,091)	0	11,026,505	0
8	BORD	10	10	(0)	320,082	0	31,460	0	(2,424)	0	(4,281)	0	(6,705)	0	313,377	0
9	GSL	424	429	(5)	937,647,828	3,793,248	2,185,354	8,841	(10,600,751)	(42,886)	(7,721,118)	(31,236)	(18,321,869)	(74,122)	919,325,959	3,719,126
10	GP	450	456	(6)	1,526,799,306	5,130,424	3,346,470	11,245	(19,224,180)	(64,598)	(12,556,175)	(42,192)	(31,780,355)	(106,790)	1,495,018,951	5,023,634
11	LP	61	61	(0)	2,633,839,950	6,298,893	43,286,624	103,521	(3,269,248)	(7,818)	(21,909,293)	(52,397)	(25,178,541)	(60,215)	2,608,661,409	6,238,678
12	Rider L	9	9	0	0	189,328	0	21,036	0	0	0	0	0	0	0	189,328
13	STLT	713	713	0	31,975,577	0	44,847	0	0	0	0	0	0	0	31,975,577	0
14	TOTAL PA	584,392	584,046	346	12,655,839,018	28,535,038			(28,102,105)	(107,575)	(110,183,054)	(302,165)	(138,285,159)	(409,740)	12,517,553,859	28,125,298

*Includes billed kW, minimum kW, rkVA, and standby kW

FirstEnergy Pennsylvania Electric Company: Penelec Rate District
Sales and Distribution Revenue
Fully Projected Future Test Year Twelve Months Ending December 2025

Revenue

Line No.	Rate Group (1)	Billed Usage (KWH) (2)	Billed Revenue ($) (3)	Added Customers (4)	Added Customer KWH Usage (5)	Added Customer Demands* (6)	Specific Energy Adjustment (7)	Specific Demand* Adjustment (8)	Incremental Rate (¢/KWH) (9)	Incremental Rate ($/Customer) (10)	Incremental Rate ($/Demand*) (11)	Added Customer Use Revenue (4)*(10)*12+(5)*(9)/100+(6)*(11) (12)	Specific Revenue Adjustment (7)*(9)/100+(8)*(11) (13)	Other Revenue Adjustment (14)	Total Revenue Adjustment (12)+(13)+(14) (15)	Normalized Revenue (3)+(15) (16)
1	RS	4,334,901,606	330,429,778	336	2,940,147	0	(25,081,455)	(312)	6.074¢	$ 11.250	$ 2.910	224,009	(1,524,355)	0	(1,300,346)	329,129,432
2	GSV	14,012,333	1,006,263	1	17,158	30	(81,119)	(142)	6.074¢	$ 11.250	$ 2.910	1,231	(5,340)	0	(4,109)	1,002,154
3	GSS	205,143,720	19,064,090	63	244,577	0	(2,767,669)	0	3.624¢	$ 18.330	N/A	22,729	(100,300)	0	(77,571)	18,986,519
4	GSM	2,141,566,066	58,970,799	(37)	(2,652,306)	(12,000)	(28,822,501)	(130,376)	0.000¢	$ 29.459	$ 5.006	(73,045)	(652,696)	0	(725,741)	58,245,058
5	GSMH	793,983,688	14,870,009	6	4,657,787	19,698	(10,761,932)	(45,510)	0.000¢	$ 39.362	$ 4.277	87,237	(194,625)	0	(107,388)	14,762,621
6	H	24,398,266	867,386	(1)	(139,389)	0	(326,896)	0	3.312¢	$ 35.130	N/A	(4,955)	(10,827)	0	(15,782)	851,604
7	OL	11,250,596	3,281,613	(13)	(73,476)	0	(150,615)	0	0.000¢	$ 140.906	N/A	(21,432)	0	0	(21,432)	3,260,181
8	BORD	320,082	16,103	(0)	(2,424)	0	(4,281)	0	5.031¢	$ -	N/A	(122)	(215)	0	(337)	15,766
9	GSL	937,647,828	17,687,927	(5)	(10,600,751)	(42,886)	(7,721,118)	(31,236)	0.000¢	$ 204.790	$ 4.385	(199,978)	(136,971)	0	(336,949)	17,350,978
10	GP	1,526,799,306	19,706,265	(6)	(19,224,180)	(64,598)	(12,556,175)	(42,192)	0.000¢	$ 996.520	$ 2.778	(248,125)	(117,194)	0	(365,319)	19,340,946
11	LP	2,633,839,950	9,222,958	(0)	(3,269,248)	(7,818)	(21,909,293)	(52,397)	0.000¢	$ 3,413.980	$ 1.068	(11,448)	(55,985)	0	(67,433)	9,155,525
12	Rider L	0	251,241	0	0	0	0	0	0.000¢	$ 86.430	$ 1.278	0	0	0	0	251,241
13	STLT	31,975,577	7,383,880	0	0	0	0	0	0.000¢	$ 863.006	N/A	0	0	0	0	7,383,880
14	TOTAL PA	12,655,839,018	482,758,313	346	(28,102,105)	(107,575)	(110,183,054)	(302,165)				(223,899)	(2,798,508)	0	(3,022,407)	479,735,906

*Includes billed kW, minimum kW, rkVA, and standby kW

FirstEnergy Pennsylvania Electric Company: Penelec Rate District
Sales and Distribution Revenue Normalization
Future Test Year Twelve Months Ending December 2024

Basic Input Factors

Line No.	Rate Group	Number of Customers: End of Period	Number of Customers: Monthly Average	Billed Usage (KWH)	Billed Demand* Units	Billed Revenue ($)	Incremental Rate (¢/KWH)	Incremental Rate ($/Customer)	Incremental Rate ($/Demand*)	Added Customers	Added Customer Useage (KWH)	Added Customer Demands*	Specific Energy Adjustment	Specific Demand* Adjustment	Added Customer Use Revenue	Specific Revenue Adjustment
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
1	RS	496,601	496,283	4,356,743,583	53,893	334,183,683	6.129¢	$ 11.250	$ 2.910	317	2,785,481	0	(59,642,313)	(738)	213,559	(3,657,677)
2	GSV	622	622	14,104,144	24,728	1,012,619	6.074¢	$ 11.250	$ 2.910	0	6,552	12	(193,047)	(338)	471	(12,709)
3	GSS	53,016	52,862	210,236,090	0	19,246,556	3.624¢	$ 18.330	N/A	153	609,143	0	(6,206,335)	0	55,766	(224,918)
4	GSM	29,492	29,613	2,188,413,024	9,870,442	59,936,002	0.000¢	$ 29.466	$ 5.011	(121)	(8,951,167)	(40,335)	(64,153,552)	(289,353)	(244,964)	(1,450,076)
5	GSMH	1,079	1,086	808,648,999	3,416,801	15,128,323	0.000¢	$ 39.361	$ 4.278	(7)	(5,326,640)	(22,507)	(23,646,196)	(99,913)	(99,654)	(427,381)
6	H	140	141	25,499,968	0	904,056	3.312¢	$ 35.130	N/A	(1)	(212,223)	0	(744,357)	0	(7,524)	(24,653)
7	OL	1,936	1,952	11,382,234	0	3,315,635	0.000¢	$ 141.559	N/A	(16)	(95,048)	0	(332,244)	0	(27,690)	0
8	BORD	10	10	330,791	0	16,642	5.031¢	$ -	N/A	(0)	(2,039)	0	(9,677)	0	(103)	(487)
9	GSL	432	429	949,607,170	3,840,572	17,895,566	0.000¢	$ 204.790	$ 4.385	3	6,861,636	27,750	(34,128,556)	(138,029)	129,303	(605,280)
10	GP	459	459	1,552,748,467	5,213,151	19,970,334	0.000¢	$ 996.520	$ 2.779	(0)	(512,858)	(1,722)	(55,386,604)	(185,953)	(6,596)	(516,687)
11	LP	62	61	2,684,788,319	6,420,883	9,363,428	0.000¢	$ 3,413.980	$ 1.068	1	27,265,366	65,207	(96,771,034)	(231,436)	95,090	(247,208)
12	Rider L	9	9	0	191,210	251,768	0.000¢	$ 86.430	$ 1.268	0	0	0	0	0	0	0
13	STLT	713	713	31,963,016	0	7,355,067	0.000¢	$ 859.639	N/A	0	0	0	0	0	0	0
14	TOTAL PA	584,569	584,240	12,834,465,804	29,031,681	488,579,678				328	22,428,203	28,405	(341,213,915)	(945,760)	107,658	(7,167,076)

*Includes billed kW, minimum kW, rkVA, and standby kW

FirstEnergy Pennsylvania Electric Company: Penelec Rate District
Sales and Distribution Revenue Normalization
Future Test Year Twelve Months Ending December 2024

Energy Usage and Adjustments

Line No.	Rate Group (1)	Number of Customers: End of Period (2)	Number of Customers: Monthly Average (3)	Added Customers (2)-(3) (4)	Billed Usage (KWH) (5)	Billed Demand* Units (6)	KWH per Customer (5)/(3) (7)	Demand* per Customer (6)/(3) (8)	Added Customer KWH Usage (4)*(7) (9)	Added Customer Demands* (4)*(8) (10)	Specific Energy Adjust (KWH) (11)	Specific Demand* Adjustment (11)*(6)/(5) (12)	Total Energy Adjustment (9)+(11) (13)	Total Demand* Adjustment (10)+(12) (14)	Normalized Energy (KWH) (5)+(13) (15)	Normalized Demands* (6)+(14) (16)
1	RS	496,601	496,283	317	4,356,743,583	53,893	8,779	0	2,785,481	0	(59,642,313)	(738)	(56,856,832)	(738)	4,299,886,751	53,155
2	GSV	622	622	0	14,104,144	24,728	22,674	40	6,552	12	(193,047)	(338)	(186,495)	(326)	13,917,649	24,402
3	GSS	53,016	52,862	153	210,236,090	0	3,977	0	609,143	0	(6,206,335)	0	(5,597,192)	0	204,638,898	0
4	GSM	29,492	29,613	(121)	2,188,413,024	9,870,442	73,900	333	(8,951,167)	(40,335)	(64,153,552)	(289,353)	(73,104,719)	(329,688)	2,115,308,305	9,540,754
5	GSMH	1,079	1,086	(7)	808,648,999	3,416,801	744,775	3,147	(5,326,640)	(22,507)	(23,646,196)	(99,913)	(28,972,836)	(122,420)	779,676,163	3,294,381
6	H	140	141	(1)	25,499,968	0	180,678	0	(212,223)	0	(744,357)	0	(956,580)	0	24,543,388	0
7	OL	1,936	1,952	(16)	11,382,234	0	5,831	0	(95,048)	0	(332,244)	0	(427,292)	0	10,954,942	0
8	BORD	10	10	(0)	330,791	0	32,571	0	(2,039)	0	(9,677)	0	(11,716)	0	319,075	0
9	GSL	432	429	3	949,607,170	3,840,572	2,214,053	8,954	6,861,636	27,750	(34,128,556)	(138,029)	(27,266,920)	(110,279)	922,340,250	3,730,292
10	GP	459	459	(0)	1,552,748,467	5,213,151	3,385,176	11,365	(512,858)	(1,722)	(55,386,604)	(185,953)	(55,899,462)	(187,675)	1,496,849,005	5,025,476
11	LP	62	61	1	2,684,788,319	6,420,883	43,908,626	105,011	27,265,366	65,207	(96,771,034)	(231,436)	(69,505,668)	(166,229)	2,615,282,651	6,254,655
12	Rider L	9	9	0	0	191,210	0	21,246	0	0	0	0	0	0	0	191,210
13	STLT	713	713	0	31,963,016	0	44,829	0	0	0	0	0	0	0	31,963,016	0
14	TOTAL PA	584,569	584,240	328	12,834,465,804	29,031,681			22,428,203	28,405	(341,213,915)	(945,760)	(318,785,712)	(917,355)	12,515,680,092	28,114,325

*Includes billed kW, minimum kW, rkVA, and standby kW

FirstEnergy Pennsylvania Electric Company: Penelec Rate District
Sales and Distribution Revenue
Future Test Year Twelve Months Ending December 2024

Revenue

Line No.	Rate Group (1)	Billed Usage (KWH) (2)	Billed Revenue ($) (3)	Added Customers (4)	Added Customer KWH Usage (5)	Added Customer Demands* (6)	Specific Energy Adjustment (7)	Specific Demand* Adjustment (8)	Incremental Rate (¢/KWH) (9)	Incremental Rate ($/Customer) (10)	Incremental Rate ($/Demand*) (11)	Added Customer Use Revenue (4)*(10)*12+(5)*(9)/100+(6)*(11) (12)	Specific Revenue Adjustment (7)*(9)/100+(8)*(11) (13)	Other Revenue Adjustment (14)	Total Revenue Adjustment (12)+(13)+(14) (15)	Normalized Revenue (3)+(15) (16)
1	RS	4,356,743,583	334,183,683	317	2,785,481	0	(59,642,313)	(738)	6.129¢	$ 11.250	$ 2.910	213,559	(3,657,677)	0	(3,444,118)	330,739,565
2	GSV	14,104,144	1,012,619	0	6,552	12	(193,047)	(338)	6.074¢	$ 11.250	$ 2.910	471	(12,709)	0	(12,238)	1,000,381
3	GSS	210,236,090	19,246,556	153	609,143	0	(6,206,335)	0	3.624¢	$ 18.330	N/A	55,766	(224,918)	0	(169,152)	19,077,404
4	GSM	2,188,413,024	59,936,002	(121)	(8,951,167)	(40,335)	(64,153,552)	(289,353)	0.000¢	$ 29.466	$ 5.011	(244,964)	(1,450,076)	0	(1,695,040)	58,240,962
5	GSMH	808,648,999	15,128,323	(7)	(5,326,640)	(22,507)	(23,646,196)	(99,913)	0.000¢	$ 39.361	$ 4.278	(99,654)	(427,381)	0	(527,035)	14,601,288
6	H	25,499,968	904,056	(1)	(212,223)	0	(744,357)	0	3.312¢	$ 35.130	N/A	(7,524)	(24,653)	0	(32,177)	871,879
7	OL	11,382,234	3,315,635	(16)	(95,048)	0	(332,244)	0	0.000¢	$ 141.559	N/A	(27,690)	0	0	(27,690)	3,287,945
8	BORD	330,791	16,642	(0)	(2,039)	0	(9,677)	0	5.031¢	$ -	N/A	(103)	(487)	0	(590)	16,052
9	GSL	949,607,170	17,895,566	3	6,861,636	27,750	(34,128,556)	(138,029)	0.000¢	$ 204.790	$ 4.385	129,303	(605,280)	0	(475,977)	17,419,589
10	GP	1,552,748,467	19,970,334	(0)	(512,858)	(1,722)	(55,386,604)	(185,953)	0.000¢	$ 996.520	$ 2.779	(6,596)	(516,687)	0	(523,283)	19,447,051
11	LP	2,684,788,319	9,363,428	1	27,265,366	65,207	(96,771,034)	(231,436)	0.000¢	$ 3,413.980	$ 1.068	95,090	(247,208)	0	(152,118)	9,211,310
12	Rider L	0	251,768	0	0	0	0	0	0.000¢	$ 86.430	$ 1.268	0	0	0	0	251,768
13	STLT	31,963,016	7,355,067	0	0	0	0	0	0.000¢	$ 859.639	N/A	0	0	0	0	7,355,067
14	TOTAL PA	12,834,465,804	488,579,678	328	22,428,203	28,405	(341,213,915)	(945,760)				107,658	(7,167,076)	0	(7,059,418)	481,520,260

*Includes billed kW, minimum kW, rkVA, and standby kW

FirstEnergy Pennsylvania Electric Company: Penelec Rate District
Sales and Distribution Revenue Normalization
Historic Test Year Twelve Months Ending December 2023

Basic Input Factors

Line No.	Rate Group	Number of Customers: End of Period	Number of Customers: Monthly Average	Billed Usage (KWH)	Billed Demand* Units	Billed Revenue ($)	Incremental Rate (¢/KWH)	Incremental Rate ($/Customer)	Incremental Rate ($/Demand*)	Added Customers	Added Customer Useage (KWH)	Added Customer Demands*	Specific Energy Adjustment	Specific Demand* Adjustment	Added Customer Use Revenue	Specific Revenue Adjustment
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
1	RS	503,860	506,859	4,150,423,580	53,893	319,331,241	6.074¢	$ 11.028	$ 2.910	(2,999)	(24,557,446)	0	(93,888,097)	(1,219)	(1,888,485)	(5,706,311)
2	GSV	618	625	13,507,322	94,726	971,427	6.074¢	$ 11.159	$ 0.710	(7)	(160,178)	(1,120)	(303,727)	(2,130)	(11,517)	(19,960)
3	GSS	53,900	53,807	202,851,081	0	19,054,006	3.624¢	$ 18.124	N/A	93	349,668	0	(9,425,918)	0	32,844	(341,593)
4	GSM	29,798	30,295	2,070,493,712	10,243,105	57,717,042	0.000¢	$ 29.050	$ 4.604	(497)	(33,944,683)	(167,873)	(94,469,847)	(467,359)	(945,979)	(2,151,588)
5	GSMH	1,023	1,049	883,495,078	4,028,087	16,417,864	0.000¢	$ 39.071	$ 3.954	(26)	(21,829,427)	(99,520)	(39,970,274)	(182,235)	(405,629)	(720,513)
6	H	125	136	22,456,702	0	800,762	3.312¢	$ 34.860	N/A	(11)	(1,854,225)	0	(955,692)	0	(66,118)	(31,653)
7	OL	1,817	1,837	11,679,654	0	3,318,846	0.000¢	$ 150.535	N/A	(20)	(128,729)	0	(535,815)	0	(36,580)	0
8	BORD	10	10	291,287	0	14,675	5.038¢	$ -	N/A	0	0	0	(13,512)	0	0	(681)
9	GSL	390	405	1,003,614,734	4,450,279	19,215,449	0.000¢	$ 201.943	$ 4.097	(15)	(36,573,982)	(162,176)	(57,716,696)	(255,930)	(700,246)	(1,048,650)
10	GP	408	432	1,656,928,809	6,204,739	20,568,017	0.000¢	$ 977.068	$ 2.499	(24)	(91,145,470)	(341,311)	(93,451,946)	(349,952)	(1,131,411)	(874,541)
11	LP	59	59	2,833,808,994	7,614,623	12,514,794	0.000¢	$ 3,440.000	$ 1.323	(0)	(3,996,910)	(10,740)	(168,894,023)	(453,829)	(17,651)	(600,516)
12	Rider L	6	9	0	173,605	497,649	0.000¢	$ 86.430	$ 2.811	(3)	0	(62,003)	0	0		
13	STLT	711	712	1,153,301	0	7,359,357	0.000¢	$ 859.872	N/A	(1)	(2,294)	0	0	0	(1,218)	0
14	TOTAL PA	592,725	596,236	12,850,704,254	32,863,058	477,781,131				(3,511)	(213,843,676)	(844,744)	(559,625,547)	(1,712,654)	(5,349,726)	(11,496,006)

*Includes billed kW, minimum kW, rkVA, and standby kW

FirstEnergy Pennsylvania Electric Company: Penelec Rate District
Sales and Distribution Revenue Normalization
Historic Test Year Twelve Months Ending December 2023

Energy Usage and Adjustments

Line No.	Rate Group	Number of Customers: End of Period	Number of Customers: Monthly Average	Added Customers (2)-(3)	Billed Usage (KWH)	Billed Demand* Units	KWH per Customer (5)/(3)	Demand* per Customer (6)/(3)	Added Customer KWH Usage (4)*(7)	Added Customer Demands* (4)*(8)	Specific Energy Adjust (KWH)	Specific Demand* Adjustment (11)*(6)/(5)	Total Energy Adjustment (9)+(11)	Total Demand* Adjustment (10)+(12)	Normalized Energy (KWH) (5)+(13)	Normalized Demands* (6)+(14)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
1	RS	503,860	506,859	(2,999)	4,150,423,580	53,893	8,189	0	(24,557,446)	0	(93,888,097)	(1,219)	(118,445,543)	(1,219)	4,031,978,037	52,674
2	GSV	618	625	(7)	13,507,322	94,726	21,597	151	(160,178)	(1,120)	(303,727)	(2,130)	(463,905)	(3,250)	13,043,417	91,476
3	GSS	53,900	53,807	93	202,851,081	0	3,770	0	349,668	0	(9,425,918)	0	(9,076,250)	0	193,774,831	0
4	GSM	29,798	30,295	(497)	2,070,493,712	10,243,105	68,345	338	(33,944,683)	(167,873)	(94,469,847)	(467,359)	(128,414,530)	(635,232)	1,942,079,182	9,607,873
5	GSMH	1,023	1,049	(26)	883,495,078	4,028,087	842,293	3,840	(21,829,427)	(99,520)	(39,970,274)	(182,235)	(61,799,701)	(281,755)	821,695,377	3,746,332
6	H	125	136	(11)	22,456,702	0	164,820	0	(1,854,225)	0	(955,692)	0	(2,809,917)	0	19,646,785	0
7	OL	1,817	1,837	(20)	11,679,654	0	6,357	0	(128,729)	0	(535,815)	0	(664,544)	0	11,015,110	0
8	BORD	10	10	0	291,287	0	29,129	0	0	0	(13,512)	0	(13,512)	0	277,775	0
9	GSL	390	405	(15)	1,003,614,734	4,450,279	2,479,592	10,995	(36,573,982)	(162,176)	(57,716,696)	(255,930)	(94,290,678)	(418,106)	909,324,056	4,032,173
10	GP	408	432	(24)	1,656,928,809	6,204,739	3,837,704	14,371	(91,145,470)	(341,311)	(93,451,946)	(349,952)	(184,597,416)	(691,263)	1,472,331,393	5,513,476
11	LP	59	59	(0)	2,833,808,994	7,614,623	47,962,917	128,879	(3,996,910)	(10,740)	(168,894,023)	(453,829)	(172,890,933)	(464,569)	2,660,918,061	7,150,054
12	Rider L	6	9	(3)	0	173,605	0	18,601	0	(62,003)	0	0	0	(62,003)	0	111,602
13	STLT	711	712	(1)	1,153,301	0	1,619	0	(2,294)	0	0	0	(2,294)	0	1,151,007	0
14	TOTAL PA	592,725	596,236	(3,511)	12,850,704,254	32,863,058			(213,843,676)	(844,744)	(559,625,547)	(1,712,654)	(773,469,223)	(2,557,398)	12,077,235,031	30,305,660

*Includes billed kW, minimum kW, rkVA, and standby kW

FirstEnergy Pennsylvania Electric Company: Penelec Rate District
Sales and Distribution Revenue
Historic Test Year Twelve Months Ending December 2023

Revenue

Line No.	Rate Group (1)	Billed Usage (KWH) (2)	Billed Revenue ($) (3)	Added Customers (4)	Added Customer KWH Usage (5)	Added Customer Demands* (6)	Specific Energy Adjustment (7)	Specific Demand* Adjustment (8)	Incremental Rate (¢/KWH) (9)	Incremental Rate ($/Customer) (10)	Incremental Rate ($/Demand*) (11)	Added Customer Use Revenue (4)*(10)*12+(5)*(9)/100+(6)*(11) (12)	Specific Revenue Adjustment (7)*(9)/100+(8)*(11) (13)	Other Revenue Adjustment (14)	Total Revenue Adjustment (12)+(13)+(14) (15)	Normalized Revenue (3)+(15) (16)
1	RS	4,150,423,580	319,331,241	(2,999)	(24,557,446)	0	(93,888,097)	(1,219)	6.074¢	$ 11.028	$ 2.910	(1,888,485)	(5,706,311)	0	(7,594,796)	311,736,445
2	GSV	13,507,322	971,427	(7)	(160,178)	(1,120)	(303,727)	(2,130)	6.074¢	$ 11.159	$ 0.710	(11,517)	(19,960)	0	(31,477)	939,950
3	GSS	202,851,081	19,054,006	93	349,668	0	(9,425,918)	0	3.624¢	$ 18.124	N/A	32,844	(341,593)	0	(308,749)	18,745,257
4	GSM	2,070,493,712	57,717,042	(497)	(33,944,683)	(167,873)	(94,469,847)	(467,359)	0.000¢	$ 29.050	$ 4.604	(945,979)	(2,151,588)	0	(3,097,567)	54,619,475
5	GSMH	883,495,078	16,417,864	(26)	(21,829,427)	(99,520)	(39,970,274)	(182,235)	0.000¢	$ 39.071	$ 3.954	(405,629)	(720,513)	0	(1,126,142)	15,291,722
6	H	22,456,702	800,762	(11)	(1,854,225)	0	(955,692)	0	3.312¢	$ 34.860	N/A	(66,118)	(31,653)	0	(97,771)	702,991
7	OL	11,679,654	3,318,846	(20)	(128,729)	0	(535,815)	0	0.000¢	$ 150.535	N/A	(36,580)	0	0	(36,580)	3,282,266
8	BORD	291,287	14,675	0	0	0	(13,512)	0	5.038¢	$ -	N/A	0	(681)	0	(681)	13,994
9	GSL	1,003,614,734	19,215,449	(15)	(36,573,982)	(162,176)	(57,716,696)	(255,930)	0.000¢	$ 201.943	$ 4.097	(700,246)	(1,048,650)	0	(1,748,896)	17,466,553
10	GP	1,656,928,809	20,568,017	(24)	(91,145,470)	(341,311)	(93,451,946)	(349,952)	0.000¢	$ 977.068	$ 2.499	(1,131,411)	(874,541)	0	(2,005,952)	18,562,065
11	LP	2,833,808,994	12,514,794	(0)	(3,996,910)	(10,740)	(168,894,023)	(453,829)	0.000¢	$ 3,440.000	$ 1.323	(17,651)	(600,516)	0	(618,167)	11,896,627
12	Rider L	0	497,649	(3)	0	(62,003)	0	0	0.000¢	$ 86.430	$ 2.811	(177,736)	0	0	(177,736)	319,913
13	STLT	1,153,301	7,359,357	(1)	(2,294)	0	0	0	0.000¢	$ 859.872	N/A	(1,218)	0	0	(1,218)	7,358,139
14	TOTAL PA	12,850,704,254	477,781,131	(3,511)	(213,843,676)	(844,744)	(559,625,547)	(1,712,654)				(5,349,726)	(11,496,006)	0	(16,845,732)	460,935,399

*Includes billed kW, minimum kW, rkVA, and standby kW

FirstEnergy Pennsylvania Electric Company: Penn Power Rate District
Sales and Distribution Revenue Normalization
Fully Projected Future Test Year Twelve Months Ending December 2025

Basic Input Factors

Line No.	Rate Group (1)	Number of Customers End of Period (2)	Number of Customers Monthly Average (3)	Billed Usage (KWH) (4)	Billed Demand* Units (5)	Billed Revenue ($) (6)	Incremental Rate (¢/KWH) (7)	Incremental Rate ($/Customer) (8)	Incremental Rate ($/Demand*) (9)	Added Customers (10)	Added Customer Useage (KWH) (11)	Added Customer Demands* (12)	Specific Energy Adjustment (13)	Specific Demand* Adjustment (14)	Added Customer Use Revenue (15)	Specific Revenue Adjustment (16)
1	RS	152,010	151,505	1,715,694,957	68,206	96,252,330	4.437¢	$ 11.000	$ 1.880	504	5,709,115	0	(8,369,823)	(333)	319,863	(371,995)
2	GSR	78	76	1,964,521	1,710	100,407	4.437¢	$ 11.000	$ 1.880	2	40,434	36	(9,749)	(8)	2,068	(448)
3	GS	11,535	11,544	49,883,042	0	5,255,079	3.623¢	$ 24.890	N/A	(9)	(38,050)	0	(563,248)	0	(4,009)	(20,406)
4	GM	8,557	8,528	616,634,542	2,861,723	10,585,972	0.000¢	$ 26.870	$ 2.738	29	2,069,024	9,615	(6,991,348)	(32,446)	35,555	(88,845)
5	GMH	282	283	231,123,305	1,138,803	2,870,397	0.000¢	$ 26.870	$ 2.440	(0)	(282,915)	(1,394)	(2,608,495)	(12,853)	(3,514)	(31,367)
6	PNP	88	89	1,914,000	0	82,483	3.440¢	$ 15.560	N/A	(1)	(30,194)	0	(21,287)	0	(1,301)	(732)
7	OL	705	711	2,737,252	0	572,306	0.000¢	$ 67.090	N/A	(5)	(21,030)	0	(30,693)	0	(4,396)	0
8	GSL	144	145	324,741,399	1,224,839	4,051,198	0.000¢	$ 130.070	$ 3.123	(0)	(803,705)	(3,031)	(1,225,953)	(4,624)	(10,026)	(14,441)
9	GP	126	128	404,033,445	1,363,237	4,360,052	0.000¢	$ 114.350	$ 3.069	(3)	(8,868,278)	(29,921)	(1,495,516)	(5,046)	(95,697)	(15,486)
10	GT	45	45	1,313,571,810	6,186,707	2,811,229	0.000¢	$ 324.290	$ 0.426	0	703,039	3,311	(4,973,919)	(23,426)	1,505	(9,975)
11	Rider L	0	0	0	0	0	0.000¢	$ 50.000	N/A	0	0	0	0	0		
12	STLT	82	82	3,267,043	0	1,003,440	0.000¢	$ 1,019.756	N/A	0	0	0	0	0	0	0
13	TOTAL PA	173,652	173,137	4,665,565,316	12,845,225	127,944,895				515	(1,522,560)	(21,384)	(26,290,031)	(78,736)	240,048	(553,695)

*Includes billed kW, minimum kW, rkVA, and standby kW

FirstEnergy Pennsylvania Electric Company: Penn Power Rate District
Sales and Distribution Revenue Normalization
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Energy Usage and Adjustments

Line No.	Rate Group (1)	Number of Customers: End of Period (2)	Number of Customers: Monthly Average (3)	Added Customers (2)-(3) (4)	Billed Usage (KWH) (5)	Billed Demand* Units (6)	KWH per Customer (5)/(3) (7)	Demand* per Customer (6)/(3) (8)	Added Customer KWH Usage (4)*(7) (9)	Added Customer Demands* (4)*(8) (10)	Specific Energy Adjust (KWH) (11)	Specific Demand* Adjustment (11)*(6)/(5) (12)	Total Energy Adjustment (9)+(11) (13)	Total Demand* Adjustment (10)+(12) (14)	Normalized Energy (KWH) (5)+(13) (15)	Normalized Demands* (6)+(14) (16)
1	RS	152,010	151,505	504	1,715,694,957	68,206	11,324	0	5,709,115	0	(8,369,823)	(333)	(2,660,708)	(333)	1,713,034,249	67,873
2	GSR	78	76	2	1,964,521	1,710	25,863	23	40,434	36	(9,749)	(8)	30,685	28	1,995,206	1,738
3	GS	11,535	11,544	(9)	49,883,042	0	4,321	0	(38,050)	0	(563,248)	0	(601,298)	0	49,281,744	0
4	GM	8,557	8,528	29	616,634,542	2,861,723	72,303	336	2,069,024	9,615	(6,991,348)	(32,446)	(4,922,324)	(22,831)	611,712,218	2,838,892
5	GMH	282	283	(0)	231,123,305	1,138,803	817,294	4,027	(282,915)	(1,394)	(2,608,495)	(12,853)	(2,891,410)	(14,247)	228,231,895	1,124,556
6	PNP	88	89	(1)	1,914,000	0	21,475	0	(30,194)	0	(21,287)	0	(51,481)	0	1,862,519	0
7	OL	705	711	(5)	2,737,252	0	3,851	0	(21,030)	0	(30,693)	0	(51,723)	0	2,685,529	0
8	GSL	144	145	(0)	324,741,399	1,224,839	2,242,790	8,459	(803,705)	(3,031)	(1,225,953)	(4,624)	(2,029,658)	(7,655)	322,711,741	1,217,184
9	GP	126	128	(3)	404,033,445	1,363,237	3,144,988	10,611	(8,868,278)	(29,921)	(1,495,516)	(5,046)	(10,363,794)	(34,967)	393,669,651	1,328,270
10	GT	45	45	0	1,313,571,810	6,186,707	28,903,531	136,131	703,039	3,311	(4,973,919)	(23,426)	(4,270,880)	(20,115)	1,309,300,930	6,166,593
11	Rider L	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	STLT	82	82	0	3,267,043	0	39,842	0	0	0	0	0	0	0	3,267,043	0
13	TOTAL PA	173,652	173,137	515	4,665,565,316	12,845,225			(1,522,560)	(21,384)	(26,290,031)	(78,736)	(27,812,591)	(100,120)	4,637,752,725	12,745,105

*Includes billed kW, minimum kW, rkVA, and standby kW

FirstEnergy Pennsylvania Electric Company: Penn Power Rate District
Sales and Distribution Revenue
Fully Projected Future Test Year Twelve Months Ending December 2025

Line No.	Rate Group (1)	Billed Usage (KWH) (2)	Billed Revenue ($) (3)	Added Customers (4)	Added Customer KWH Usage (5)	Added Customer Demands* (6)	Specific Energy Adjustment (7)	Specific Demand* Adjustment (8)	Incremental Rate (¢/KWH) (9)	Incremental Rate ($/Customer) (10)	Incremental Rate ($/Demand*) (11)	Added Customer Use Revenue (10)*12+(5)*(9)/100+(6)*((12)	Specific Revenue Adjustment (7)*(9)/100+(8)*(11) (13)	Other Revenue Adjustment (14)	Total Revenue Adjustment (12)+(13)+(14) (15)	Normalized Revenue (3)+(15) (16)
									Revenue							
1	RS	1,715,694,957	96,252,330	504	5,709,115	0	(8,369,823)	(333)	4.437¢	$ 11.000	$ 1.880	319,863	(371,995)	0	(52,132)	96,200,198
2	GSR	1,964,521	100,407	2	40,434	36	(9,749)	(8)	4.437¢	$ 11.000	$ 1.880	2,068	(448)	0	1,620	102,027
3	GS	49,883,042	5,255,079	(9)	(38,050)	0	(563,248)	0	3.623¢	$ 24.890	N/A	(4,009)	(20,406)	0	(24,415)	5,230,664
4	GM	616,634,542	10,585,972	29	2,069,024	9,615	(6,991,348)	(32,446)	0.000¢	$ 26.870	$ 2.738	35,555	(88,845)	0	(53,290)	10,532,682
5	GMH	231,123,305	2,870,397	(0)	(282,915)	(1,394)	(2,608,495)	(12,853)	0.000¢	$ 26.870	$ 2.440	(3,514)	(31,367)	0	(34,881)	2,835,516
6	PNP	1,914,000	82,483	(1)	(30,194)	0	(21,287)	0	3.440¢	$ 15.560	N/A	(1,301)	(732)	0	(2,033)	80,450
7	OL	2,737,252	572,306	(5)	(21,030)	0	(30,693)	0	0.000¢	$ 67.090	N/A	(4,396)	0	0	(4,396)	567,910
8	GSL	324,741,399	4,051,198	(0)	(803,705)	(3,031)	(1,225,953)	(4,624)	0.000¢	$ 130.070	$ 3.123	(10,026)	(14,441)	0	(24,467)	4,026,731
9	GP	404,033,445	4,360,052	(3)	(8,868,278)	(29,921)	(1,495,516)	(5,046)	0.000¢	$ 114.350	$ 3.069	(95,697)	(15,486)	0	(111,183)	4,248,869
10	GT	1,313,571,810	2,811,229	0	703,039	3,311	(4,973,919)	(23,426)	0.000¢	$ 324.290	$ 0.426	1,505	(9,975)	0	(8,470)	2,802,759
11	Rider L	0	0	0	0	0	0	0	0.000¢	$ 50.000	N/A	0	0	0	0	0
12	STLT	3,267,043	1,003,440	0	0	0	0	0	0.000¢	$ 1,019.756	N/A	0	0	0	0	1,003,440
13	TOTAL PA	4,665,565,316	127,944,895	515	(1,522,560)	(21,384)	(26,290,031)	(78,736)				240,048	(553,695)	0	(313,647)	127,631,248

*Includes billed kW, minimum kW, rkVA, and standby kW

FirstEnergy Pennsylvania Electric Company: Penn Power Rate District
Sales and Distribution Revenue Normalization
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Basic Input Factors

Line No.	Rate Group (1)	Number of Customers End of Period (2)	Number of Customers Monthly Average (3)	Billed Usage (KWH) (4)	Billed Demand* Units (5)	Billed Revenue ($) (6)	Incremental Rate (¢/KWH) (7)	Incremental Rate ($/Customer) (8)	Incremental Rate ($/Demand*) (9)	Added Customers (10)	Added Customer Useage (KWH) (11)	Added Customer Demands* (12)	Specific Energy Adjustment (13)	Specific Demand* Adjustment (14)	Added Customer Use Revenue (15)	Specific Revenue Adjustment (16)
1	RS	151,066	150,563	1,719,654,413	68,206	97,107,594	4.484¢	$ 11.000	$ 1.880	504	5,751,296	0	(20,777,990)	(824)	324,340	(933,183)
2	GSR	77	75	1,958,554	1,706	99,952	4.437¢	$ 11.000	$ 1.880	2	59,845	52	(24,306)	(21)	3,055	(1,118)
3	GS	11,473	11,494	50,406,960	0	5,259,348	3.623¢	$ 24.890	N/A	(21)	(92,839)	0	(1,681,733)	0	(9,687)	(60,929)
4	GM	8,582	8,538	630,665,884	2,922,389	10,762,514	0.000¢	$ 26.870	$ 2.741	44	3,218,600	14,902	(21,187,378)	(98,178)	54,893	(269,080)
5	GMH	283	288	231,922,130	1,138,143	2,874,545	0.000¢	$ 26.870	$ 2.444	(5)	(3,987,022)	(19,567)	(7,618,655)	(37,388)	(49,418)	(91,375)
6	PNP	88	89	1,937,753	0	83,299	3.440¢	$ 15.560	N/A	(1)	(27,989)	0	(63,833)	0	(1,203)	(2,196)
7	OL	706	713	2,735,803	0	567,965	0.000¢	$ 66.352	N/A	(7)	(27,500)	0	(90,524)	0	(5,710)	0
8	GSL	146	147	318,490,879	1,198,949	3,977,038	0.000¢	$ 130.070	$ 3.126	(1)	(1,216,965)	(4,581)	(2,638,513)	(9,933)	(15,196)	(31,050)
9	GP	130	131	399,491,351	1,347,151	4,317,335	0.000¢	$ 114.350	$ 3.071	(1)	(2,659,960)	(8,970)	(3,300,129)	(11,129)	(28,748)	(34,179)
10	GT	47	47	1,289,230,082	6,075,102	2,767,965	0.000¢	$ 324.290	$ 0.426	0	13,110,126	61,778	(10,830,520)	(51,036)	28,147	(21,730)
11	Rider L	0	0	0	0	0	0.000¢	$ 50.000	N/A	0	0	0	0	0		
12	STLT	82	82	3,261,311	0	1,000,643	0.000¢	$ 1,016.914	N/A	0	0	0	0	0	0	0
13	TOTAL PA	172,681	172,167	4,649,755,120	12,751,646	128,818,199				514	14,127,592	43,614	(68,213,581)	(208,509)	300,473	(1,444,840)

*Includes billed kW, minimum kW, rkVA, and standby kW

FirstEnergy Pennsylvania Electric Company: Penn Power Rate District
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Energy Usage and Adjustments

Line No.	Rate Group (1)	Number of Customers: End of Period (2)	Number of Customers: Monthly Average (3)	Added Customers (2)-(3) (4)	Billed Usage (KWH) (5)	Billed Demand* Units (6)	KWH per Customer (5)/(3) (7)	Demand* per Customer (6)/(3) (8)	Added Customer KWH Usage (4)*(7) (9)	Added Customer Demands* (4)*(8) (10)	Specific Energy Adjust (KWH) (11)	Specific Demand* Adjustment (11)*(6)/(5) (12)	Total Energy Adjustment (9)+(11) (13)	Total Demand* Adjustment (10)+(12) (14)	Normalized Energy (KWH) (5)+(13) (15)	Normalized Demands* (6)+(14) (16)
1	RS	151,066	150,563	504	1,719,654,413	68,206	11,422	0	5,751,296	0	(20,777,990)	(824)	(15,026,694)	(824)	1,704,627,719	67,382
2	GSR	77	75	2	1,958,554	1,706	26,265	23	59,845	52	(24,306)	(21)	35,539	31	1,994,093	1,738
3	GS	11,473	11,494	(21)	50,406,960	0	4,385	0	(92,839)	0	(1,681,733)	0	(1,774,572)	0	48,632,388	0
4	GM	8,582	8,538	44	630,665,884	2,922,389	73,865	342	3,218,600	14,902	(21,187,378)	(98,178)	(17,968,778)	(83,276)	612,697,106	2,839,113
5	GMH	283	288	(5)	231,922,130	1,138,143	804,473	3,948	(3,987,022)	(19,567)	(7,618,655)	(37,388)	(11,605,677)	(56,955)	220,316,453	1,081,189
6	PNP	88	89	(1)	1,937,753	0	21,743	0	(27,989)	0	(63,833)	0	(91,822)	0	1,845,931	0
7	OL	706	713	(7)	2,735,803	0	3,835	0	(27,500)	0	(90,524)	0	(118,024)	0	2,617,779	0
8	GSL	146	147	(1)	318,490,879	1,198,949	2,168,489	8,163	(1,216,965)	(4,581)	(2,638,513)	(9,933)	(3,855,478)	(14,514)	314,635,401	1,184,435
9	GP	130	131	(1)	399,491,351	1,347,151	3,045,978	10,272	(2,659,960)	(8,970)	(3,300,129)	(11,129)	(5,960,089)	(20,099)	393,531,262	1,327,051
10	GT	47	47	0	1,289,230,082	6,075,102	27,665,814	130,367	13,110,126	61,778	(10,830,520)	(51,036)	2,279,606	10,742	1,291,509,688	6,085,844
11	Rider L	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	STLT	82	82	0	3,261,311	0	39,772	0	0	0	0	0	0	0	3,261,311	0
13	TOTAL PA	172,681	172,167	514	4,649,755,120	12,751,646			14,127,592	43,614	(68,213,581)	(208,509)	(54,085,989)	(164,895)	4,595,669,131	12,586,752

*Includes billed kW, minimum kW, rkVA, and standby kW

FirstEnergy Pennsylvania Electric Company: Penn Power Rate District
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Revenue

Line No.	Rate Group (1)	Billed Usage (KWH) (2)	Billed Revenue ($) (3)	Added Customers (4)	Added Customer KWH Usage (5)	Added Customer Demands* (6)	Specific Energy Adjustment (7)	Specific Demand* Adjustment (8)	Incremental Rate (¢/KWH) (9)	Incremental Rate ($/Customer) (10)	Incremental Rate ($/Demand*) (11)	Added Customer Use Revenue (10)*12+(5)*(9)/100+(6)*((12)	Specific Revenue Adjustment (7)*(9)/100+(8)*(11) (13)	Other Revenue Adjustment (14)	Total Revenue Adjustment (12)+(13)+(14) (15)	Normalized Revenue (3)+(15) (16)
1	RS	1,719,654,413	97,107,594	504	5,751,296	0	(20,777,990)	(824)	4.484¢	$ 11.000	$ 1.880	324,340	(933,183)	0	(608,843)	96,498,751
2	GSR	1,958,554	99,952	2	59,845	52	(24,306)	(21)	4.437¢	$ 11.000	$ 1.880	3,055	(1,118)	0	1,937	101,889
3	GS	50,406,960	5,259,348	(21)	(92,839)	0	(1,681,733)	0	3.623¢	$ 24.890	N/A	(9,687)	(60,929)	0	(70,616)	5,188,732
4	GM	630,665,884	10,762,514	44	3,218,600	14,902	(21,187,378)	(98,178)	0.000¢	$ 26.870	$ 2.741	54,893	(269,080)	0	(214,187)	10,548,327
5	GMH	231,922,130	2,874,545	(5)	(3,987,022)	(19,567)	(7,618,655)	(37,388)	0.000¢	$ 26.870	$ 2.444	(49,418)	(91,375)	0	(140,793)	2,733,752
6	PNP	1,937,753	83,299	(1)	(27,989)	0	(63,833)	0	3.440¢	$ 15.560	N/A	(1,203)	(2,196)	0	(3,399)	79,900
7	OL	2,735,803	567,965	(7)	(27,500)	0	(90,524)	0	0.000¢	$ 66.352	N/A	(5,710)	0	0	(5,710)	562,255
8	GSL	318,490,879	3,977,038	(1)	(1,216,965)	(4,581)	(2,638,513)	(9,933)	0.000¢	$ 130.070	$ 3.126	(15,196)	(31,050)	0	(46,246)	3,930,792
9	GP	399,491,351	4,317,335	(1)	(2,659,960)	(8,970)	(3,300,129)	(11,129)	0.000¢	$ 114.350	$ 3.071	(28,748)	(34,179)	0	(62,927)	4,254,408
10	GT	1,289,230,082	2,767,965	0	13,110,126	61,778	(10,830,520)	(51,036)	0.000¢	$ 324.290	$ 0.426	28,147	(21,730)	0	6,417	2,774,382
11	Rider L	0	0	0	0	0	0	0	0.000¢	$ 50.000	N/A	0	0	0	0	0
12	STLT	3,261,311	1,000,643	0	0	0	0	0	0.000¢	$ 1,016.914	N/A	0	0	0	0	1,000,643
13	TOTAL PA	4,649,755,120	128,818,199	514	14,127,592	43,614	(68,213,581)	(208,509)				300,473	(1,444,840)	0	(1,144,367)	127,673,832

*Includes billed kW, minimum kW, rkVA, and standby kW

FirstEnergy Pennsylvania Electric Company: Penn Power Rate District
Sales and Distribution Revenue Normalization
Historic Test Year Twelve Months Ending December 2023

Basic Input Factors

Line No.	Rate Group	Number of Customers End of Period	Number of Customers Monthly Average	Billed Usage (KWH)	Billed Demand* Units	Billed Revenue ($)	Incremental Rate (¢/KWH)	Incremental Rate ($/Customer)	Incremental Rate ($/Demand*)	Added Customers	Added Customer Useage (KWH)	Added Customer Demands*	Specific Energy Adjustment	Specific Demand* Adjustment	Added Customer Use Revenue	Specific Revenue Adjustment
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
1	RS	151,777	152,298	1,580,593,711	68,206	89,998,435	4.437¢	$ 10.801	$ 1.880	(521)	(5,401,749)	0	(34,112,778)	(1,472)	(307,138)	(1,516,351)
2	GSR	81	82	1,905,152	9,704	98,323	4.437¢	$ 10.968	$ 0.306	(1)	(28,954)	(148)	(40,631)	(207)	(1,494)	(1,866)
3	GS	11,712	11,623	50,916,642	0	5,467,803	3.623¢	$ 25.978	N/A	89	391,734	0	(2,879,485)	0	42,066	(104,323)
4	GM	8,282	8,336	615,965,015	2,935,434	10,836,311	0.000¢	$ 28.730	$ 2.713	(54)	(3,990,168)	(19,008)	(34,344,726)	(163,673)	(70,176)	(443,964)
5	GMH	314	320	242,334,547	1,073,208	2,713,675	0.000¢	$ 26.704	$ 2.433	(6)	(4,357,856)	(19,297)	(13,355,523)	(59,147)	(48,794)	(143,910)
6	PNP	93	90	2,107,271	0	89,176	3.440¢	$ 15.493	N/A	3	76,307	0	(122,545)	0	3,229	(4,216)
7	OL	662	671	2,696,742	0	559,356	20.742¢	$ -	N/A	(9)	(36,171)	0	(149,314)	0	(7,503)	(30,971)
8	GSL	136	142	298,352,144	1,245,811	3,824,141	0.000¢	$ 129.322	$ 2.893	(6)	(11,596,728)	(48,422)	(3,847,529)	(16,066)	(148,637)	(46,484)
9	GP	117	115	352,242,299	1,200,560	3,846,737	0.000¢	$ 113.766	$ 3.073	2	5,090,207	17,348	(4,794,494)	(16,341)	55,586	(50,215)
10	GT	47	48	1,307,685,342	5,822,164	2,127,552	0.000¢	$ 320.213	$ 0.334	(1)	(13,765,109)	(61,286)	(17,361,120)	(77,296)	(22,395)	(25,823)
11	Rider L	0	0	0	0	0	0.000¢	$ 50.000	$ -	0	0	0	0	0	0	0
12	STLT	82	82	3,160,685	0	974,362	30.828¢	$ -	N/A	0	0	0	0	0	0	0
13	TOTAL PA	173,303	173,805	4,457,959,550	12,355,087	120,535,870				(502)	(33,618,487)	(130,812)	(111,008,145)	(334,202)	(505,256)	(2,368,123)

*Includes billed kW, minimum kW, rkVA, and standby kW

FirstEnergy Pennsylvania Electric Company: Penn Power Rate District
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Energy Usage and Adjustments

Line No.	Rate Group	Number of Customers: End of Period	Number of Customers: Monthly Average	Added Customers	Billed Usage	Billed Demand*	KWH per Customer	Demand* per Customer	Added Customer KWH Usage	Added Customer Demands*	Specific Energy Adjust (KWH)	Specific Demand* Adjustment	Total Energy Adjustment	Total Demand* Adjustment	Normalized Energy (KWH)	Normalized Demands*
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
1	RS	151,777	152,298	(521)	1,580,593,711	68,206	10,378	0	(5,401,749)	0	(34,112,778)	(1,472)	(39,514,527)	(1,472)	1,541,079,184	66,734
2	GSR	81	82	(1)	1,905,152	9,704	23,163	118	(28,954)	(148)	(40,631)	(207)	(69,585)	(355)	1,835,567	9,350
3	GS	11,712	11,623	89	50,916,642	0	4,381	0	391,734	0	(2,879,485)	0	(2,487,751)	0	48,428,891	0
4	GM	8,282	8,336	(54)	615,965,015	2,935,434	73,892	352	(3,990,168)	(19,008)	(34,344,726)	(163,673)	(38,334,894)	(182,681)	577,630,121	2,752,753
5	GMH	314	320	(6)	242,334,547	1,073,208	757,888	3,356	(4,357,856)	(19,297)	(13,355,523)	(59,147)	(17,713,379)	(78,444)	224,621,168	994,764
6	PNP	93	90	3	2,107,271	0	23,479	0	76,307	0	(122,545)	0	(46,238)	0	2,061,033	0
7	OL	662	671	(9)	2,696,742	0	4,019	0	(36,171)	0	(149,314)	0	(185,485)	0	2,511,257	0
8	GSL	136	142	(6)	298,352,144	1,245,811	2,108,496	8,804	(11,596,728)	(48,422)	(3,847,529)	(16,066)	(15,444,257)	(64,488)	282,907,887	1,181,323
9	GP	117	115	2	352,242,299	1,200,560	3,054,124	10,409	5,090,207	17,348	(4,794,494)	(16,341)	295,713	1,007	352,538,012	1,201,567
10	GT	47	48	(1)	1,307,685,342	5,822,164	27,530,218	122,572	(13,765,109)	(61,286)	(17,361,120)	(77,296)	(31,126,229)	(138,582)	1,276,559,113	5,683,582
11	Rider L	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	STLT	82	82	0	3,160,685	0	38,545	0	0	0	0	0	0	0	3,160,685	0
13	TOTAL PA	173,303	173,805	(502)	4,457,959,550	12,355,087			(33,618,487)	(130,812)	(111,008,145)	(334,202)	(144,626,632)	(465,014)	4,313,332,918	11,890,072

*Includes billed kW, minimum kW, rkVA, and standby kW

FirstEnergy Pennsylvania Electric Company: Penn Power Rate District
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Revenue

Line No.	Rate Group (1)	Billed Usage (KWH) (2)	Billed Revenue ($) (3)	Added Customers (4)	Added Customer KWH Usage (5)	Added Customer Demands* (6)	Specific Energy Adjustment (7)	Specific Demand* Adjustment (8)	Incremental Rate (¢/KWH) (9)	Incremental Rate ($/Customer) (10)	Incremental Rate ($/Demand*) (11)	Added Customer Use Revenue (4)*(10)*12+(5)*(9)/100+(6)*(11) (12)	Specific Revenue Adjustment (7)*(9)/100+(8)*(11) (13)	Other Revenue Adjustment (14)	Total Revenue Adjustment (12)+(13)+(14) (15)	Normalized Revenue (3)+(15) (16)
1	RS	1,580,593,711	89,998,435	(521)	(5,401,749)	0	(34,112,778)	(1,472)	4.437¢	$ 10.801	$ 1.880	(307,138)	(1,516,351)	0	(1,823,489)	88,174,946
2	GSR	1,905,152	98,323	(1)	(28,954)	(148)	(40,631)	(207)	4.437¢	$ 10.968	$ 0.306	(1,494)	(1,866)	0	(3,360)	94,963
3	GS	50,916,642	5,467,803	89	391,734	0	(2,879,485)	0	3.623¢	$ 25.978	N/A	42,066	(104,323)	0	(62,257)	5,405,546
4	GM	615,965,015	10,836,311	(54)	(3,990,168)	(19,008)	(34,344,726)	(163,673)	0.000¢	$ 28.730	$ 2.713	(70,176)	(443,964)	0	(514,140)	10,322,171
5	GMH	242,334,547	2,713,675	(6)	(4,357,856)	(19,297)	(13,355,523)	(59,147)	0.000¢	$ 26.704	$ 2.433	(48,794)	(143,910)	0	(192,704)	2,520,971
6	PNP	2,107,271	89,176	3	76,307	0	(122,545)	0	3.440¢	$ 15.493	N/A	3,229	(4,216)	0	(987)	88,189
7	OL	2,696,742	559,356	(9)	(36,171)	0	(149,314)	0	20.742¢	$ -	N/A	(7,503)	(30,971)	0	(38,474)	520,882
8	GSL	298,352,144	3,824,141	(6)	(11,596,728)	(48,422)	(3,847,529)	(16,066)	0.000¢	$ 129.322	$ 2.893	(148,637)	(46,484)	0	(195,121)	3,629,020
9	GP	352,242,299	3,846,737	2	5,090,207	17,348	(4,794,494)	(16,341)	0.000¢	$ 113.766	$ 3.073	55,586	(50,215)	0	5,371	3,852,108
10	GT	1,307,685,342	2,127,552	(1)	(13,765,109)	(61,286)	(17,361,120)	(77,296)	0.000¢	$ 320.213	$ 0.334	(22,395)	(25,823)	0	(48,218)	2,079,334
11	Rider L	0	0	0	0	0	0	0	0.000¢	$ 50.000	$ -	0	0	0	0	0
12	STLT	3,160,685	974,362	0	0	0	0	0	30.828¢	$ -	N/A	0	0	0	0	974,362
13	TOTAL PA	4,457,959,550	120,535,870	(502)	(33,618,487)	(130,812)	(111,008,145)	(334,202)				(505,256)	(2,368,123)	0	(2,873,379)	117,662,491

*Includes billed kW, minimum kW, rkVA, and standby kW

FirstEnergy Pennsylvania Electric Company: West Penn Rate District
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Basic Input Factors

Line No.	Rate Group	Number of Customers End of Period	Number of Customers Monthly Average	Billed Usage (KWH)	Billed Demand* Units	Billed Revenue ($)	Incremental Rate (¢/KWH)	Incremental Rate ($/Customer)	Incremental Rate ($/Demand*)	Added Customers	Added Customer Useage (KWH)	Added Customer Demands*	Specific Energy Adjustment	Specific Demand* Adjustment	Added Customer Use Revenue	Specific Revenue Adjustment
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
1	RS	636,179	635,122	7,258,551,126	111,337	310,083,275	3.487¢	$ 7.440	$ 2.460	1,057	12,075,705	0	(33,604,491)	(515)	515,412	(1,173,056)
2	GSV	630	619	18,695,137	37,482	799,376	3.487¢	$ 7.440	$ 2.460	11	337,175	681	(87,966)	(176)	14,430	(3,500)
3	GS20	62,466	62,166	212,161,873	0	14,589,055	3.529¢	$ 9.520	N/A	374	1,274,904	0	(2,537,907)	0	87,665	(89,563)
4	GP30	35,827	35,877	2,454,498,178	11,571,970	43,910,086	0.400¢	$ 18.910	$ 2.243	97	6,652,347	31,408	(29,264,732)	(137,971)	119,109	(426,466)
5	GP30SH	1,381	1,377	911,885,190	4,433,779	12,593,603	0.400¢	$ 18.910	$ 1.947	3	2,127,913	10,347	(10,868,229)	(52,844)	29,389	(146,371)
6	OL	4,112	4,139	24,001,553	0	4,333,119	0.000¢	$ 87.248	N/A	(27)	(157,239)	0	(283,525)	0	(28,389)	0
7	GP35	893	906	2,085,471,473	10,151,259	21,686,554	0.000¢	$ 145.820	$ 1.980	(4)	(8,205,985)	(39,942)	(4,987,731)	(24,278)	(85,331)	(48,074)
8	PP40	190	195	5,312,899,231	18,574,842	12,016,269	0.000¢	$ 983.200	$ 0.523	(4)	(122,461,558)	(428,147)	(12,462,781)	(43,572)	(276,973)	(22,796)
9	PP44	1	1	74,054,716	119,461	34,685	0.029¢	$ 4.080	$ 0.110	(0)	(2,102,406)	(3,391)	(172,765)	(279)	(985)	(81)
10	PP46	3	3	1,044,226,502	7,237,303	2,967,877	0.104¢	$ 5.450	$ 0.260	(0)	(29,645,482)	(205,466)	(2,436,115)	(16,884)	(84,258)	(6,923)
11	PSU	1	1	224,550,841	845,339	1,049,452	0.000¢	$ 793.000	$ 1.226	(0)	(6,374,975)	(23,999)	(523,863)	(1,972)	(29,794)	(2,417)
12	Rider L	7	7	0	368,423	61,245	0.000¢	$ 86.430	$ 0.147	0	0	0	0	0	0	0
13	STLT	571	571	21,689,311	0	6,043,156	0.000¢	$ 881.955	N/A	0	0	0	0	0	0	0
14	TOTAL PA	742,260	740,986	19,642,685,130	53,451,195	430,167,752				1,506	(146,479,601)	(658,511)	(97,230,105)	(278,491)	260,275	(1,919,247)

*Includes billed kW, minimum kW, rkVA, and standby kW

FirstEnergy Pennsylvania Electric Company: West Penn Rate District
Sales and Distribution Revenue Normalization
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Energy Usage and Adjustments

Line No.	Rate Group (1)	Number of Customers: End of Period (2)	Number of Customers: Monthly Average (3)	Added LIDA (A) Customers (2)-(3) (4)	Added Customers (2)-(3)+(4) (5)	Billed Usage (KWH) (6)	Billed Demand* Units (7)	KWH per Customer (6)/(3) (8)	Demand* per Customer (7)/(3) (9)	Added Customer KWH Usage (5)*(8) (10)	Added Customer Demands* (5)*(9) (11)	Specific Energy Adjust (KWH) (12)	Specific Demand* Adjustment (12)*(7)/(6) (13)	Total Energy Adjustment (10)+(12) (14)	Total Demand* Adjustment (11)+(13) (15)	Normalized Energy (KWH) (6)+(14) (16)	Normalized Demands* (7)+(15) (17)
1	RS	636,179	635,122	0	1,057	7,258,551,126	111,337	11,429	0	12,075,705	0	(33,604,491)	(515)	(21,528,786)	(515)	7,237,022,340	110,822
2	GSV	630	619	0	11	18,695,137	37,482	30,198	61	337,175	681	(87,966)	(176)	249,209	505	18,944,346	37,987
3	GS20	62,466	62,166	74	374	212,161,873	0	3,413	0	1,274,904	0	(2,537,907)	0	(1,263,003)	0	210,898,870	0
4	GP30	35,827	35,877	148	97	2,454,498,178	11,571,970	68,413	323	6,652,347	31,408	(29,264,732)	(137,971)	(22,612,385)	(106,563)	2,431,885,793	11,465,407
5	GP30SH	1,381	1,377	0	3	911,885,190	4,433,779	662,012	3,219	2,127,913	10,347	(10,868,229)	(52,844)	(8,740,316)	(42,497)	903,144,874	4,391,282
6	OL	4,112	4,139	0	(27)	24,001,553	0	5,799	0	(157,239)	0	(283,525)	0	(440,764)	0	23,560,789	0
7	GP35	893	906	10	(4)	2,085,471,473	10,151,259	2,301,407	11,202	(8,205,985)	(39,942)	(4,987,731)	(24,278)	(13,193,716)	(64,220)	2,072,277,757	10,087,039
8	PP40	190	195	0	(4)	5,312,899,231	18,574,842	27,275,225	95,359	(122,461,558)	(428,147)	(12,462,781)	(43,572)	(134,924,339)	(471,719)	5,177,974,892	18,103,123
9	PP44	1	1	0	(0)	74,054,716	119,461	52,948,300	85,413	(2,102,406)	(3,391)	(172,765)	(279)	(2,275,171)	(3,670)	71,779,545	115,790
10	PP46	3	3	0	(0)	1,044,226,502	7,237,303	373,305,181	2,587,296	(29,645,482)	(205,466)	(2,436,115)	(16,884)	(32,081,597)	(222,350)	1,012,144,905	7,014,953
11	PSU	1	1	0	(0)	224,550,841	845,339	160,551,359	604,408	(6,374,975)	(23,999)	(523,863)	(1,972)	(6,898,838)	(25,971)	217,652,003	819,368
12	Rider L	7	7	0	0	0	368,423	0	52,632	0	0	0	0	0	0	0	368,423
13	STLT	571	571	0	0	21,689,311	0	37,985	0	0	0	0	0	0	0	21,689,311	0
14	TOTAL PA	742,260	740,986	232	1,506	19,642,685,130	53,451,195			(146,479,601)	(658,511)	(97,230,105)	(278,491)	(243,709,706)	(937,002)	19,398,975,424	52,514,193

*Includes billed kW, minimum kW, rkVA, and standby kW

(A) Pending Commission approval, the West Penn Rate District will aquire LIDA customers.

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Revenue

Line No.	Rate Group	Billed Usage (KWH) (1)	Billed Revenue ($) (2)	Added Customers (3)	Added Customer KWH Usage (4)	Added Customer Demands* (5)	Specific Energy Adjustment (6)	Specific Demand* Adjustment (7)	Incremental Rate (¢/KWH) (8)	Incremental Rate ($/Customer) (9)	Incremental Rate ($/Demand*) (10)	Added Customer Use Revenue 10)*12+(5)*(9)/100+(6)' (11)	Specific Revenue Adjustment (7)*(9)/100+(8)*(11) (12)	Other Revenue Adjustment (13)	Total Revenue Adjustment (12)+(13)+(14) (14)	Normalized Revenue (3)+(15) (15)
1	RS	7,258,551,126	310,083,275	1,057	12,075,705	0	(33,604,491)	(515)	3.487¢	$ 7.440	$ 2.460	515,412	(1,173,056)	0	(657,644)	309,425,631
2	GSV	18,695,137	799,376	11	337,175	681	(87,966)	(176)	3.487¢	$ 7.440	$ 2.460	14,430	(3,500)	0	10,930	810,306
3	GS20	212,161,873	14,589,055	374	1,274,904	0	(2,537,907)	0	3.529¢	$ 9.520	N/A	87,665	(89,563)	0	(1,898)	14,587,157
4	GP30	2,454,498,178	43,910,086	97	6,652,347	31,408	(29,264,732)	(137,971)	0.400¢	$ 18.910	$ 2.243	119,109	(426,466)	0	(307,357)	43,602,729
5	GP30SH	911,885,190	12,593,603	3	2,127,913	10,347	(10,868,229)	(52,844)	0.400¢	$ 18.910	$ 1.947	29,389	(146,371)	0	(116,982)	12,476,621
6	OL	24,001,553	4,333,119	(27)	(157,239)	0	(283,525)	0	0.000¢	$ 87.248	N/A	(28,389)	0	0	(28,389)	4,304,730
7	GP35	2,085,471,473	21,686,554	(4)	(8,205,985)	(39,942)	(4,987,731)	(24,278)	0.000¢	$ 145.820	$ 1.980	(85,331)	(48,074)	0	(133,405)	21,553,149
8	PP40	5,312,899,231	12,016,269	(4)	(122,461,558)	(428,147)	(12,462,781)	(43,572)	0.000¢	$ 983.200	$ 0.523	(276,973)	(22,796)	0	(299,769)	11,716,500
9	PP44	74,054,716	34,685	(0)	(2,102,406)	(3,391)	(172,765)	(279)	0.029¢	$ 4.080	$ 0.110	(985)	(81)	0	(1,066)	33,619
10	PP46	1,044,226,502	2,967,877	(0)	(29,645,482)	(205,466)	(2,436,115)	(16,884)	0.104¢	$ 5.450	$ 0.260	(84,258)	(6,923)	0	(91,181)	2,876,696
11	PSU	224,550,841	1,049,452	(0)	(6,374,975)	(23,999)	(523,863)	(1,972)	0.000¢	$ 793.000	$ 1.226	(29,794)	(2,417)	0	(32,211)	1,017,241
12	Rider L	0	61,245	0	0	0	0	0	0.000¢	$ 86.430	$ 0.147	0	0	0	0	61,245
13	STLT	21,689,311	6,043,156	0	0	0	0	0	0.000¢	$ 881.955	N/A	0	0	0	0	6,043,156
14	TOTAL PA	19,642,685,130	430,167,752	1,506	(146,479,601)	(658,511)	(97,230,105)	(278,491)				260,275	(1,919,247)	0	(1,658,972)	428,508,780

*Includes billed kW, minimum kW, rkVA, and standby kW

FirstEnergy Pennsylvania Electric Company: West Penn Rate District
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Basic Input Factors

Line No.	Rate Group	Number of Customers: End of Period	Number of Customers: Monthly Average	Billed Usage (KWH)	Billed Demand* Units	Billed Revenue ($)	Incremental Rate (¢/KWH)	Incremental Rate ($/Customer)	Incremental Rate ($/Demand*)	Added Customers	Added Customer Useage (KWH)	Added Customer Demands*	Specific Energy Adjustment	Specific Demand* Adjustment	Added Customer Use Revenue	Specific Revenue Adjustment
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
1	RS	634,647	633,606	7,296,806,325	111,337	313,681,843	3.520¢	$ 7.440	$ 2.460	1,041	11,990,739	0	(79,790,348)	(1,217)	515,021	(2,811,527)
2	GSV	625	611	18,683,440	37,527	798,384	3.487¢	$ 7.440	$ 2.460	14	421,041	840	(208,564)	(419)	17,979	(8,303)
3	GS20	62,300	61,842	212,239,820	0	14,554,794	3.529¢	$ 9.520	N/A	532	1,824,779	0	(5,863,374)	0	125,137	(206,918)
4	GP30	35,598	35,799	2,491,846,972	11,721,572	44,399,721	0.400¢	$ 18.910	$ 2.244	(53)	(3,689,105)	(17,331)	(68,152,331)	(320,586)	(65,682)	(992,157)
5	GP30SH	1,379	1,395	894,704,366	4,345,595	12,361,539	0.400¢	$ 18.910	$ 1.948	(17)	(10,874,424)	(52,816)	(24,208,701)	(117,582)	(150,243)	(325,907)
6	OL	4,119	4,151	23,820,049	0	4,296,409	0.000¢	$ 86.252	N/A	(32)	(184,261)	0	(647,400)	0	(33,237)	0
7	GP35	928	923	2,052,247,485	9,980,626	21,383,666	0.000¢	$ 145.820	$ 1.981	15	32,746,360	159,248	(11,238,015)	(54,653)	341,193	(108,246)
8	PP40	197	200	5,178,150,199	18,148,701	11,897,403	0.000¢	$ 983.200	$ 0.526	(3)	(87,728,703)	(307,476)	(27,437,124)	(96,163)	(201,567)	(50,536)
9	PP44	1	1	72,727,600	117,270	34,061	0.029¢	$ 4.080	$ 0.110	(0)	(1,718,261)	(2,771)	(382,737)	(617)	(805)	(179)
10	PP46	3	3	1,021,115,233	7,076,795	2,902,115	0.104¢	$ 5.450	$ 0.260	(0)	(24,124,851)	(167,196)	(5,373,730)	(37,242)	(68,565)	(15,272)
11	PSU	1	1	219,503,427	828,934	1,029,765	0.000¢	$ 793.000	$ 1.226	(0)	(5,185,984)	(19,584)	(1,155,161)	(4,362)	(24,329)	(5,347)
12	Rider L	7	7	0	368,555	61,640	0.000¢	$ 86.430	$ 0.148	0	0	0	0	0	0	0
13	STLT	571	571	21,605,717	0	6,003,903	0.000¢	$ 876.226	N/A	0	0	0	0	0	0	0
14	TOTAL PA	740,376	739,112	19,503,450,633	52,736,911	433,405,243				1,496	(86,522,670)	(407,086)	(224,457,485)	(632,841)	454,902	(4,524,392)

*Includes billed kW, minimum kW, rkVA, and standby kW

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Future Test Year Twelve Months Ending December 2024

Energy Usage and Adjustments

Line No.	Rate Group (1)	Number of Customers: End of Period (2)	Number of Customers: Monthly Average (3)	Added LIDA (A) Customers (2)-(3) (4)	Added Customers (2)-(3)+(4) (5)	Billed Usage (KWH) (6)	Billed Demand* Units (7)	KWH per Customer (6)/(3) (8)	Demand* per Customer (7)/(3) (9)	Added Customer KWH Usage (5)*(8) (10)	Added Customer Demands* (5)*(9) (11)	Specific Energy Adjust (KWH) (12)	Specific Demand* Adjustment (12)*(7)/(6) (13)	Total Energy Adjustment (10)+(12) (14)	Total Demand* Adjustment (11)+(13) (15)	Normalized Energy (KWH) (6)+(14) (16)	Normalized Demands* (7)+(15) (17)
1	RS	634,647	633,606	0	1,041	7,296,806,325	111,337	11,516	0	11,990,739	0	(79,790,348)	(1,217)	(67,799,609)	(1,217)	7,229,006,716	110,120
2	GSV	625	611	0	14	18,683,440	37,527	30,564	61	421,041	840	(208,564)	(419)	212,477	421	18,895,917	37,948
3	GS20	62,300	61,842	74	532	212,239,820	0	3,432	0	1,824,779	0	(5,863,374)	0	(4,038,595)	0	208,201,225	0
4	GP30	35,598	35,799	148	(53)	2,491,846,972	11,721,572	69,606	327	(3,689,105)	(17,331)	(68,152,331)	(320,586)	(71,841,436)	(337,917)	2,420,005,536	11,383,655
5	GP30SH	1,379	1,395	0	(17)	894,704,366	4,345,595	641,144	3,114	(10,874,424)	(52,816)	(24,208,701)	(117,582)	(35,083,125)	(170,398)	859,621,241	4,175,197
6	OL	4,119	4,151	0	(32)	23,820,049	0	5,738	0	(184,261)	0	(647,400)	0	(831,661)	0	22,988,388	0
7	GP35	928	923	10	15	2,052,247,485	9,980,626	2,222,252	10,807	32,746,360	159,248	(11,238,015)	(54,653)	21,508,345	104,595	2,073,755,830	10,085,221
8	PP40	197	200	0	(3)	5,178,150,199	18,148,701	25,889,797	90,740	(87,728,703)	(307,476)	(27,437,124)	(96,163)	(115,165,827)	(403,639)	5,062,984,372	17,745,062
9	PP44	1	1	0	(0)	72,727,600	117,270	50,481,064	81,398	(1,718,261)	(2,771)	(382,737)	(617)	(2,100,998)	(3,388)	70,626,602	113,882
10	PP46	3	3	0	(0)	1,021,115,233	7,076,795	354,383,920	2,456,042	(24,124,851)	(167,196)	(5,373,730)	(37,242)	(29,498,581)	(204,438)	991,616,652	6,872,357
11	PSU	1	1	0	(0)	219,503,427	828,934	152,359,856	575,373	(5,185,984)	(19,584)	(1,155,161)	(4,362)	(6,341,145)	(23,946)	213,162,282	804,988
12	Rider L	7	7	0	0	0	368,555	0	52,651	0	0	0	0	0	0	0	368,555
13	STLT	571	571	0	0	21,605,717	0	37,838	0	0	0	0	0	0	0	21,605,717	0
14	TOTAL PA	740,376	739,112	232	1,496	19,503,450,633	52,736,911			(86,522,670)	(407,086)	(224,457,485)	(632,841)	(310,980,155)	(1,039,927)	19,192,470,478	51,696,984

*Includes billed kW, minimum kW, rkVA, and standby kW

(A) Pending Commission approval, the West Penn Rate District will aquire LIDA customers.

FirstEnergy Pennsylvania Electric Company: West Penn Rate District
Sales and Distribution Revenue
Future Test Year Twelve Months Ending December 2024

Revenue

Line No.	Rate Group (1)	Billed Usage (KWH) (2)	Billed Revenue ($) (3)	Added Customers (4)	Added Customer KWH Usage (5)	Added Customer Demands* (6)	Specific Energy Adjustment (7)	Specific Demand* Adjustment (8)	Incremental Rate (¢/KWH) (9)	Incremental Rate ($/Customer) (10)	Incremental Rate ($/Demand*) (11)	Added Customer Use Revenue (4)*(10)*12+(5)*(9)/100+(6)*(11) (12)	Specific Revenue Adjustment (7)*(9)/100+(8)*(11) (13)	Other Revenue Adjustment (14)	Total Revenue Adjustment (12)+(13)+(14) (15)	Normalized Revenue (3)+(15) (16)
1	RS	7,296,806,325	313,681,843	1,041	11,990,739	0	(79,790,348)	(1,217)	3.520¢	$ 7.440	$ 2.460	515,021	(2,811,527)	0	(2,296,506)	311,385,337
2	GSV	18,683,440	798,384	14	421,041	840	(208,564)	(419)	3.487¢	$ 7.440	$ 2.460	17,979	(8,303)	0	9,676	808,060
3	GS20	212,239,820	14,554,794	532	1,824,779	0	(5,863,374)	0	3.529¢	$ 9.520	N/A	125,137	(206,918)	0	(81,781)	14,473,013
4	GP30	2,491,846,972	44,399,721	(53)	(3,689,105)	(17,331)	(68,152,331)	(320,586)	0.400¢	$ 18.910	$ 2.244	(65,682)	(992,157)	0	(1,057,839)	43,341,882
5	GP30SH	894,704,366	12,361,539	(17)	(10,874,424)	(52,816)	(24,208,701)	(117,582)	0.400¢	$ 18.910	$ 1.948	(150,243)	(325,907)	0	(476,150)	11,885,389
6	OL	23,820,049	4,296,409	(32)	(184,261)	0	(647,400)	0	0.000¢	$ 86.252	N/A	(33,237)	0	0	(33,237)	4,263,172
7	GP35	2,052,247,485	21,383,666	15	32,746,360	159,248	(11,238,015)	(54,653)	0.000¢	$ 145.820	$ 1.981	341,193	(108,246)	0	232,947	21,616,613
8	PP40	5,178,150,199	11,897,403	(3)	(87,728,703)	(307,476)	(27,437,124)	(96,163)	0.000¢	$ 983.200	$ 0.526	(201,567)	(50,536)	0	(252,103)	11,645,300
9	PP44	72,727,600	34,061	(0)	(1,718,261)	(2,771)	(382,737)	(617)	0.029¢	$ 4.080	$ 0.110	(805)	(179)	0	(984)	33,077
10	PP46	1,021,115,233	2,902,115	(0)	(24,124,851)	(167,196)	(5,373,730)	(37,242)	0.104¢	$ 5.450	$ 0.260	(68,565)	(15,272)	0	(83,837)	2,818,278
11	PSU	219,503,427	1,029,765	(0)	(5,185,984)	(19,584)	(1,155,161)	(4,362)	0.000¢	$ 793.000	$ 1.226	(24,329)	(5,347)	0	(29,676)	1,000,089
12	Rider L	0	61,640	0	0	0	0	0	0.000¢	$ 86.430	$ 0.148	0	0	0	0	61,640
13	STLT	21,605,717	6,003,903	0	0	0	0	0	0.000¢	$ 876.226	N/A	0	0	0	0	6,003,903
14	TOTAL PA	19,503,450,633	433,405,243	1,496	(86,522,670)	(407,086)	(224,457,485)	(632,841)				454,902	(4,524,392)	0	(4,069,490)	429,335,753

*Includes billed kW, minimum kW, rkVA, and standby kW

FirstEnergy Pennsylvania Electric Company: West Penn Rate District
Sales and Distribution Revenue Normalization
Historic Test Year Twelve Months Ending December 2023

Basic Input Factors

Line No.	Rate Group (1)	Number of Customers End of Period (2)	Number of Customers Monthly Average (3)	Billed Usage (KWH) (4)	Billed Demand* Units (5)	Billed Revenue ($) (6)	Incremental Rate (¢/KWH) (7)	Incremental Rate ($/Customer) (8)	Incremental Rate ($/Demand*) (9)	Added Customers (10)	Added Customer Useage (KWH) (11)	Added Customer Demands* (12)	Specific Energy Adjustment (13)	Specific Demand* Adjustment (14)	Added Customer Use Revenue (15)	Specific Revenue Adjustment (16)
1	RS	633,766	632,614	6,833,967,785	111,337	295,081,189	3.487¢	$ 7.444	$ 2.460	1,152	12,448,657	0	(125,599,271)	(2,046)	537,014	(4,384,678)
2	GSV	688	665	18,713,478	139,172	794,493	3.487¢	$ 7.423	$ 0.594	23	635,111	4,720	(354,955)	(2,640)	26,962	(13,946)
3	GS20	62,724	62,192	228,428,850	0	15,163,590	3.529¢	$ 9.517	N/A	606	2,226,144	0	(9,458,815)	0	147,776	(333,806)
4	GP30	34,834	35,100	2,439,682,304	15,411,677	44,340,983	0.400¢	$ 18.936	$ 1.726	(118)	(8,184,449)	(51,692)	(99,712,080)	(629,890)	(148,735)	(1,486,282)
5	GP30SH	1,295	1,291	1,092,639,481	6,209,112	13,838,597	0.400¢	$ 19.062	$ 1.477	4	3,739,260	21,249	(44,960,848)	(255,498)	47,358	(557,295)
6	OL	3,824	3,880	23,342,617	0	4,248,888	0.000¢	$ 91.262	N/A	(56)	(335,448)	0	(943,489)	0	(61,054)	0
7	GP35	667	668	2,093,264,464	11,128,475	21,291,198	0.000¢	$ 145.533	$ 1.808	9	28,996,928	154,161	(18,275,560)	(97,159)	294,942	(175,705)
8	PP40	140	141	4,913,343,758	19,861,830	11,042,511	0.000¢	$ 991.282	$ 0.472	(1)	(31,961,432)	(129,201)	(42,035,348)	(169,925)	(71,832)	(80,132)
9	PP44	1	1	74,091,223	158,687	37,981	0.029¢	$ 4.080	$ 0.104	0	0	0	(638,026)	(1,367)	0	(327)
10	PP46	2	2	956,279,390	3,478,502	2,714,296	0.104¢	$ 5.450	$ 0.494	0	0	0	(8,234,868)	(29,955)	0	(23,373)
11	PSU	1	1	172,968,404	355,619	882,114	0.000¢	$ 793.000	$ 2.454	0	0	0	(1,489,493)	(3,062)	0	(7,513)
12	Rider L	7	7	0	411,155	81,950	0.000¢	$ 86.430	$ 0.181	(0)	0	(4,837)	0	0	0	0
13	STLT	571	571	21,148,658	0	5,803,443	0.000¢	$ 847.713	N/A	1	18,535	0	0	0	424	0
14	TOTAL PA	738,520	737,131	18,867,870,412	57,265,565	415,321,235				1,621	7,583,306	(5,602)	(351,702,753)	(1,191,542)	772,855	(7,063,057)

*Includes billed kW, minimum kW, rkVA, and standby kW

FirstEnergy Pennsylvania Electric Company: West Penn Rate District
Sales and Distribution Revenue Normalization
Historic Test Year Twelve Months Ending December 2023

Energy Usage and Adjustments

Line No.	Rate Group (1)	Number of Customers: End of Period (2)	Number of Customers: Monthly Average (3)	Added LIDA (A) Customers (2)-(3) (4)	Added Customers (2)-(3)+(4) (5)	Billed Usage (KWH) (6)	Billed Demand* Units (7)	KWH per Customer (6)/(3) (8)	Demand* per Customer (7)/(3) (9)	Added Customer KWH Usage (5)*(8) (10)	Added Customer Demands* (5)*(9) (11)	Specific Energy Adjust (KWH) (12)	Specific Demand* Adjustment (12)*(7)/(6) (13)	Total Energy Adjustment (10)+(12) (14)	Total Demand* Adjustment (11)+(13) (15)	Normalized Energy (KWH) (6)+(14) (16)	Normalized Demands* (7)+(15) (17)
1	RS	633,766	632,614	0	1,152	6,833,967,785	111,337	10,803	0	12,448,657	0	(125,599,271)	(2,046)	(113,150,614)	(2,046)	6,720,817,171	109,291
2	GSV	688	665	0	23	18,713,478	139,172	28,123	209	635,111	4,720	(354,955)	(2,640)	280,156	2,080	18,993,634	141,252
3	GS20	62,724	62,192	74	606	228,428,850	0	3,673	0	2,226,144	0	(9,458,815)	0	(7,232,671)	0	221,196,179	0
4	GP30	34,834	35,100	148	(118)	2,439,682,304	15,411,677	69,507	439	(8,184,449)	(51,692)	(99,712,080)	(629,890)	(107,896,529)	(681,582)	2,331,785,775	14,730,094
5	GP30SH	1,295	1,291	0	4	1,092,639,481	6,209,112	846,625	4,811	3,739,260	21,249	(44,960,848)	(255,498)	(41,221,588)	(234,249)	1,051,417,893	5,974,863
6	OL	3,824	3,880	0	(56)	23,342,617	0	6,017	0	(335,448)	0	(943,489)	0	(1,278,937)	0	22,063,680	0
7	GP35	667	668	10	9	2,093,264,464	11,128,475	3,134,803	16,666	28,996,928	154,161	(18,275,560)	(97,159)	10,721,368	57,002	2,103,985,832	11,185,477
8	PP40	140	141	0	(1)	4,913,343,758	19,861,830	34,867,017	140,947	(31,961,432)	(129,201)	(42,035,348)	(169,925)	(73,996,780)	(299,126)	4,839,346,978	19,562,704
9	PP44	1	1	0	0	74,091,223	158,687	74,091,223	158,687	0	0	(638,026)	(1,367)	(638,026)	(1,367)	73,453,197	157,320
10	PP46	2	2	0	0	956,279,390	3,478,502	478,139,695	1,739,251	0	0	(8,234,868)	(29,955)	(8,234,868)	(29,955)	948,044,522	3,448,547
11	PSU	1	1	0	0	172,968,404	355,619	172,968,404	355,619	0	0	(1,489,493)	(3,062)	(1,489,493)	(3,062)	171,478,911	352,557
12	Rider L	7	7	0	(0)	0	411,155	0	58,045	0	(4,837)	0	0	0	(4,837)	0	406,318
13	STLT	571	571	0	1	21,148,658	0	37,070	0	18,535	0	0	0	18,535	0	21,167,193	0
14	TOTAL PA	738,520	737,131	232	1,621	18,867,870,412	57,265,565			7,583,306	(5,602)	(351,702,753)	(1,191,542)	(344,119,447)	(1,197,144)	18,523,750,965	56,068,421

*Includes billed kW, minimum kW, rkVA, and standby kW

(A) The West Penn Rate District is currently in the process of aquiring LIDA customers, pending Commission approval.

FirstEnergy Pennsylvania Electric Company: West Penn Rate District
Sales and Distribution Revenue
Historic Test Year Twelve Months Ending December 2023

Line No.	Rate Group (1)	Billed Usage (KWH) (2)	Billed Revenue ($) (3)	Added Customers (4)	Added Customer KWH Usage (5)	Added Customer Demands* (6)	Specific Energy Adjustment (7)	Specific Demand* Adjustment (8)	Incremental Rate (¢/KWH) (9)	Incremental Rate ($/Customer) (10)	Incremental Rate ($/Demand*) (11)	Added Customer Use Revenue (4)*(10)*12+(5)*(9)/100+(6)*(11) (12)	Specific Revenue Adjustment (7)*(9)/100+(8)*(11) (13)	Other Revenue Adjustment (14)	Total Revenue Adjustment (12)+(13)+(14) (15)	Normalized Revenue (3)+(15) (16)
							Revenue									
1	RS	6,833,967,785	295,081,189	1,152	12,448,657	0	(125,599,271)	(2,046)	3.487¢	$ 7.444	$ 2.460	537,014	(4,384,678)	0	(3,847,664)	291,233,525
2	GSV	18,713,478	794,493	23	635,111	4,720	(354,955)	(2,640)	3.487¢	$ 7.423	$ 0.594	26,962	(13,946)	0	13,016	807,509
3	GS20	228,428,850	15,163,590	606	2,226,144	0	(9,458,815)	0	3.529¢	$ 9.517	N/A	147,776	(333,806)	0	(186,030)	14,977,560
4	GP30	2,439,682,304	44,340,983	(118)	(8,184,449)	(51,692)	(99,712,080)	(629,890)	0.400¢	$ 18.936	$ 1.726	(148,735)	(1,486,282)	0	(1,635,017)	42,705,966
5	GP30SH	1,092,639,481	13,838,597	4	3,739,260	21,249	(44,960,848)	(255,498)	0.400¢	$ 19.062	$ 1.477	47,358	(557,295)	0	(509,937)	13,328,660
6	OL	23,342,617	4,248,888	(56)	(335,448)	0	(943,489)	0	0.000¢	$ 91.262	N/A	(61,054)	0	0	(61,054)	4,187,834
7	GP35	2,093,264,464	21,291,198	9	28,996,928	154,161	(18,275,560)	(97,159)	0.000¢	$ 145.533	$ 1.808	294,942	(175,705)	0	119,237	21,410,435
8	PP40	4,913,343,758	11,042,511	(1)	(31,961,432)	(129,201)	(42,035,348)	(169,925)	0.000¢	$ 991.282	$ 0.472	(71,832)	(80,132)	0	(151,964)	10,890,547
9	PP44	74,091,223	37,981	0	0	0	(638,026)	(1,367)	0.029¢	$ 4.080	$ 0.104	0	(327)	0	(327)	37,654
10	PP46	956,279,390	2,714,296	0	0	0	(8,234,868)	(29,955)	0.104¢	$ 5.450	$ 0.494	0	(23,373)	0	(23,373)	2,690,923
11	PSU	172,968,404	882,114	0	0	0	(1,489,493)	(3,062)	0.000¢	$ 793.000	$ 2.454	0	(7,513)	0	(7,513)	874,601
12	Rider L	0	81,950	(0)	0	(4,837)	0	0	0.000¢	$ 86.430	$ 0.181	0	0	0	0	81,950
13	STLT	21,148,658	5,803,443	1	18,535	0	0	0	0.000¢	$ 847.713	N/A	424	0	0	424	5,803,867
14	TOTAL PA	18,867,870,412	415,321,235	1,621	7,583,306	(5,602)	(351,702,753)	(1,191,542)				772,855	(7,063,057)	0	(6,290,202)	409,031,033

*Includes billed kW, minimum kW, rkVA, and standby kW

FIRSTENERGY PENNSYLVANIA
ELECTRIC COMPANY

Supplement No. 3~~Electric Pa P.U.C. No. 1~~
Electric Pa P.U.C. No. 1~~Original Page 1~~

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY

2800 POTTSVILLE PIKE
READING, PENNSYLVANIA 19605

Electric Service Tariff

Effective in

The Territory as Defined on
Page Nos. 6 - 20 of this Tariff

Issued: ~~December~~ April ~~2~~2, 202~~34~~

Effective: Junc~~anuary~~ 1, 2024

By: Wade Smith, President
Reading, Pennsylvania

FIRSTENERGY PENNSYLVANIA
ELECTRIC COMPANY

Supplement No. 3 to
Electric Pa P.U.C. No. 1
~~Electric Pa P.U.C. No. 1~~
Third~~First~~ Revised Page 2
Superseding ~~Original~~ Second
Page 2

LIST OF MODIFICATIONS

CHANGES:

DESCRIPTION OF TERRITORY - Original Page No. 12 Updated Met-ed territory to include Upper Allen Township.

ON PEAK HOURS- Original Page No. 27 Updated Hours to match PJM.

LINE EXTENSION - Original Page No. 34 Minor rephrasing of terms.

EXTENSION OF COMPANY FACILITIES - Original Page No. 38 Minor rephrasing of terms.

ADMINISTRATIVE CHARGES - Original Page No. 53 Eliminated service charge for Met-Ed and Penelec. Established new pricing for dishonorable check and reconnection fees.

RULES & REGULATIONS- Original Page No. 56 & 57 Correcting word placement to top of page.

RESIDENTIAL SERVICE RATE - Original Pages No. 61 & 62 Distribution pricing update

GENERAL SERVICE SMALL – Original Page No. 65 Distribution pricing update. Also added language for maximum deman level for Small

GENERAL SERVICE SMALL – Original Page No. 66 Simplified terms of contract general provision

GENERAL SERVICE VOLUNTEER – Original Pages No. 68 & 69 Distribution pricing update.

GENERAL SERVICE MEDIUM – Original Page No. 70 Distribution pricing update and minor language changes.

GENERAL SERVICE MEDIUM – Original Page No. 71 changed demand intervals times from fifteen minutes to a range of fifteen minutes to an hour, based upon meter capabilities.

GENERAL SERVICE MEDIUM – Original Page No. 72 removed repetitive sentence related to demand intervals.

GENERAL SERVICE MEDIUM – Original Page No. 73 Simplified terms of contract general provision

GENERAL SERVICE LARGE – Original Page No. 75 Distribution pricing update. Also remove language related to providing transformers greater than 2,500 KVA.

GENERAL SERVICE LARGE – Original Page No. 76 removed repetitive sentence related to demand intervals.

GENERAL SERVICE LARGE – Original Page No. 77 Simplified terms of contract general provision

GENERAL SERVICE PRIMARY – Original Page No. 79 Added language for maximum demand level for GP

GENERAL SERVICE PRIMARY – Original Page No. 80 Distribution pricing update

GENERAL SERVICE TRANSMISSION POWER – Original Page No. 86 & 90 Distribution pricing update

SCHEDULE 44 WEST PENN PRIMARY SERVICE – Original Page No. 92 Distribution pricing update

SCHEDULE 46 WEST PENN PRIMARY SERVICE – Original Page No. 95 Distribution pricing update

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FIRSTENERGY PENNSYLVANIA
ELECTRIC COMPANY

Supplement No. 3 to
Electric Pa P.U.C. No. 1
~~Electric Pa P.U.C. No. 1~~
ThirdFirst Revised Page 2a
Superseding ~~Original~~ Second
Page 2

RATE H SCHEDULE – Original Page No. 98 Distribution pricing update

RATE PNP SCHEDULE – Original Page No. 102 Distribution pricing update

RATE PNP SCHEDULE – Original Page No. 103 C~~c~~hanged demand intervals times from fifteen minutes to a range of fifteen minutes to an hour, based upon meter capabilities.

BORDERLINE SERVICE – Original Page No. 104 Distribution pricing update

LED STREET LIGHTING SERVICE – Original Page No. 106 Distribution pricing update and wording change to allow installations with less than 12 lights

LED STREET LIGHTING SERVICE – Original Page No. 107 ~~,~~minor language change to clarify general provisions

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~~SLO~~**LED OUTDOOR AREA LIGHTING RATE – Original Page No. 108 & 109** Removed obsolete Ornamental street lighting schedule and added new LED OAL schedule.

OUTDOOR AREA LIGHTING SERVICE – Original Pages~~s~~ No. 110 & 112 Distribution pricing update

STREET LIGHTING MED-ED – Original Page No. 114, 115, 116, 117 & 11~~7~~8 Distribution pricing update

STREET LIGHTING MED-ED – Original Page No. 115 Added language to ensure all non-LED lights are replaced with LED lights going forward.

STREET LIGHTING MED-ED – Original Page No. 116 & 118 Removed language allowing Mercury vapor lights to be converted to high pressure sodium lights.

HPS STREET LIGHTING SERVICE PENELEC – Original Pages No. 120, 121 ~~&~~ & 122 Distribution pricing update

HPS STREET LIGHTING SERVICE PENELEC – Original Page No. 121 A~~a~~dded language to ensure all non-LED lights are replaced with LED lights going forward

MUNICIPAL STREET LIGHTING SERVICE – Original Pages No. 123, 124, 125 & 126 Distribution pricing update

PRIVATE OUTDOOR LIGHTING SERVICE – Original Page No. 128 Distribution pricing update. Grandfathered rate to new customers.

SLS-SV LIGHTING SERVICE – Original Page No. 131 Distribution pricing update

SLS-SV LIGHTING SERVICE – Original Page No. 132 ,Removed language allowing Mercury vapor lights to be converted to high pressure sodium lights

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SLS-SVD LIGHTING SERVICE – Original Page No. 13~~2~~3, 134 & 135 This grandfathered rate has been removed, as there are no customers receiving service.

SCHEDULE 51 LIGHTING SERVICE – Original Page No. 136 Distribution pricing update

SCHEDULE 52 LIGHTING SERVICE – Original Page No. 141 Distribution pricing update and inclusion of general provisions which are on other street lighting rates, but were not included on this tariff page

SCHEDULE 53-71 LIGHTING SERVICE – Original Pages No. 142, 147, 151, 155, 159, 160, 161, 167, 168, 172, 173 & 179 Distribution pricing update

RIDER MATRIX RIDER – Original Page No. 181 ,Updated to reflect new LED OAL rate and remove obsolete lighting schedules.

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STAS RIDER – Original Page No. 182 Rider charges brought to zero as STAS adjusted in base rate calculation

TCJA RIDER – Original Page No. 183 Rider charges brought to zero as TCJA adjusted in base rate calculation

NET METERING RIDER – Original Page No. 190 Eliminated billing provision # 4 as the provision will not be enforced. Added language to clarify rules for shopping customers.

EEC RIDER – Original Page No. 194 Updated to reflect new LED OAL rate and remove obsolete lighting schedules.

SMART METER RIDER – Original Page No. 198 Rider charges brought to zero as Smart Meter adjusted in base rate calculation

PTC RIDER – Original Page No. 203 Updated to reflect new LED OAL rate and remove obsolete lighting schedules

DSS RIDER – Original Page No. 213 Updated to reflect new LED OAL rate and remove obsolete lighting schedules

PARTIAL SERVICE RIDER – Original Page No. 223 Distribution pricing update. Language added to clarify that the administrative charge is in addition to the fixed customer charge.

PARTIAL SERVICE RIDER – Original Page No. 224, 225, 226 Removed terms and conditions F, added clarification language to Backup Service #4 and Maintenance Service No.1 and 4.

DSIC RIDER – Original Page No. 239 Rider charges brought to zero as DSIC adjusted in base rate calculation

STATION POWER RIDER – New Page No. 244 Adding new Rider page to define the billing charges related to PJM Generators based on net output

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DESCRIPTION OF TERRITORY (continued)

CUMBERLAND COUNTY – Met-Ed and Penelec Rate Districts

Met-Ed Rate District

Borough of Mt. Holly Springs.

Townships of Cooke, Dickinson, Monroe, South Middleton, Upper Allen~~,~~.

Penelec Rate District

Boroughs of Newburg, Shippensburg.

Townships of Hopewell, Lower Frankford, Lower Mifflin, Shippensburg, Southampton, Upper Frankford, Upper Mifflin.~~,~~

DAUPHIN COUNTY – Met-Ed Rate District

Boroughs of Middletown, Royalton.

Townships of Conewago, Derry, East Hanover, Londonderry, Lower Swatara.

ELK COUNTY – Penelec and West Penn Rate Districts

Penelec Rate District

Townships of Millstone, Spring Creek.

West Penn Rate District

City of St. Marys.

Boroughs of Johnsonburg, Ridgway.

Townships of Benezette, Fox, Highland, Horton, Jay, Jones, Ridgway.

ERIE COUNTY – Penelec Rate District

Cities of Corry, Erie.

Boroughs of Albion, Cranesville, Edinboro, Elgin, Lake City, McKean, Mill Village, North East, Platea, Union City, Waterford, Wattsburg, Wesleyville.

Townships of Amity, Concord, Conneaut, Elk Creek, Fairview, Franklin, Girard, Greene, Greenfield, Harborcreek, Lawrence Park, Le Boeuf, McKean, Millcreek, North East, Springfield, Summit, Union, Venango, Washington, Waterford, Wayne.

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GENERAL RULES AND REGULATIONS, DEFINITIONS (continued)

On-Peak Hours - For the Met-Ed Rate District, the On-peak hours shall be from 6 a.m. to 6 p.m., 7 a.m. to 7 p.m., 8 a.m. to 8 p.m., 9 a.m. to 9 p.m., or 10 a.m. to 10 p.m. prevailing time, at the option of the Customer, Mondays to Fridays excluding holidays. If the Customer does not select the On-Peak hours within 30 days of the receipt of notice to do so, the On-Peak hours will default to 8a.m. to 8 p.m.
For Penelec Rate District, the On-Peak Hours shall be from 8:00 a.m. to 8:00 p.m., prevailing times, Monday through Friday excluding holidays.
For the Penn Power Rate District, the On-Peak hours shall be from 8:00 a.m. to 9:00 p.m., prevailing times, Monday through Friday, excluding holidays.
For the West Penn Rate District, the On-peak hours shall be from 7:00 a.m. to 10:00 p.m., prevailing times, Monday through Saturday.
All other hours shall be Off-peak. The Off-Peak holidays ~~for the Met-Ed Rate District~~ are New Year's Day, ~~President's Day, Good Friday,~~ Memorial Day, Independence Day, Labor Day, Thanksgiving Day, and Christmas Day.
~~The Off-Peak holidays for the Penelec Rate District are New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, and Christmas Day.~~
~~The Off-Peak holidays for the Penn Power Rate District are New Year's Day, Good Friday, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, and Christmas Day.~~

Permanent Residential Customer - A Customer occupying a dwelling or mobile home on a permanent foundation which is the Customer's primary residence occupied year-round for normal living purposes and including: (i) electrical wiring conforming with the National Electrical Code and the Company's service installation policies; (ii) a permanently installed heating system; and (iii) permanently installed plumbing and sewage systems.

PJM - PJM Interconnection, L.L.C. or any successor organization/entity thereto.

Point of Delivery - The location at which the Company's service connection terminates and the Customer's wiring and installation begins.

Power Factor - The ratio of the watts to the volt-amperes.

Price to Compare Default Service Charge - The cents per kWh rates representing the Rate District's costs for providing energy, capacity, including the cost of complying with non- solar AEPS, market-based transmission and ancillary services for Customers who take Default Service.

Primary Voltage - Voltage greater than 600 volts.

Private Right-of-Way - The right-of-way or easement for electric facilities on, over, under, across and/or through real or other property owned by an individual or entity which is not a governmental, municipal or other public body to provide service.

Public Right-of-Way - The right-of-way or easement for electric facilities, subject to reasonable permitting, on, over, under, across along and/or through real or other property owned by a governmental, municipal or other public body to provide service.

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GENERAL RULES AND REGULATIONS

4. Extension of Company Facilities: System Upgrades

The standard service provided by the Company for delivery of electric energy to a Customer under this Tariff, regardless of delivery voltage, shall be from overhead Distribution Lines, except as noted in any Rate Schedule or other applicable provision of this Tariff. Subject to the requirements of this Tariff, the Company shall extend its Distribution and Transmission Lines to Applicants. Any request for electric service that requires the extension, removal, relocation or change of the Company's existing Distribution and Transmission Lines shall be provided as set forth in this Rule. Applicants requesting a Line Extension shall, at the Company's discretion, execute the Company's Line Extension contract. Any Customer served by a Line Extension completed before the effective date of this Rule 4 shall be subject to the terms and conditions of its existing Line Extension contract and the Company's then- applicable Line Extension tariff, rules and regulations.

a. Line Extensions

(1) Non-Speculative Single-Phase Line Extension

Company Obligations

The Company's engineering layout shall be the sole basis used for determining the design of the Line Extension and/or Service Line. Any additional Line Extension and/or Service Line costs in excess of those costs assumed by the Company under this Tariff shall be borne by the Applicant/Customer. As used in this Rule 4, an overhead span of conductor is approximately equal to 250 feet. The Company shall construct, own and maintain all Line Extensions. The Company shall provide an Applicant, at no charge, up to three (3) spans of conductor, three (3) poles and related material ~~along~~ on the Public Right-of-Way for each Line Extension, including the Service Line. The Company shall provide an Applicant, at no charge, one (1) span of conductor and related material on Private Right-of-Way for each Line Extension, including the Service Line, to serve a Permanent Residential Customer. The number of spans provided to an Applicant/Customer at no charge shall be referred to in this Rule 4 as the span allowance. ~~The Company's engineering layout shall be the sole basis used for determining the design of the Line Extension and/or Service Line. Any additional Line Extension and/or Service Line costs in excess of those costs assumed by the Company under this Tariff shall be borne by the Applicant/Customer.~~

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The Company shall not commence construction of a Line Extension and/or Service Line until completion of all of the following:

1. The Company's receipt and acceptance of an application for electric service.

2. Execution by the Company and the Applicant/Customer of appropriate agreements for electric service and/or Line Extensions, and the payment by the Applicant/Customer of any and all associated costs or charges.

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GENERAL RULES AND REGULATIONS

4. Extension of Company Facilities: System Upgrades (continued)

A Subdivision is not required to have underground service. However, should the lot owner or owners in a subdivision desire underground service, such service shall be provided by the Company if such lot owner or owners, at their option, either comply with Rule 4a(1) (Non-Speculative Single-Phase Line Extensions) or 4a(3) (Speculative Single-Phase and All Three-Phase Line Extensions and Service Lines).

If as a result of a Line Extension or any other request that results in an expansion of the Company's facilities, an increase in the Company's facilities, construction of a system upgrade or any other change to or the modification of the Company's electric system, the Applicant/Customer shall pay all costs for such work as specified in this Rule 4.

(3) Speculative Single-Phase and All Three-Phase Line Extensions and Service Lines

When the Company is requested to increase capacity, expand facilities or construct Speculative Single-Phase Line Extensions and/or Service Lines or Three-Phase Line Extensions and/or Service Lines, the Company shall determine from the circumstances of each case the nature and level of financing and/or revenue projection ~~guarantee~~ required of the Applicant/Customer prior to construction or installation of Company facilities. The Company shall employ a five (5) year revenue projection~~guarantee~~ in order to offset the initial construction costs. The five (5) year revenue projection~~guarantee~~ includes five (5) years of forecasted distribution revenues less certain incremental delivery costs including, but not limited to, distribution operation and maintenance expenses, depreciation expenses, gross receipts taxes, state and federal income taxes, and a reasonable return component. The Company shall require the Applicant/Customer to make (i) a CIAC equivalent to the Company's total estimated costs associated with the construction of facilities necessary to render service in excess of the amount not covered by the revenue projection~~guarantee~~ or
(ii) a Cash Advance for the total construction costs to render service. The Company shall refund all or a portion of a Cash Advance previously provided by the Applicant in the event that the Company's revenue analysis for any newly connected Non-Residential Customer indicates that there are revenues in excess of the costs to provide service to that newly connected Non-Residential Customer, within five (5) years from the completion of the initial Line Extension.

Where an application for an overhead Line Extension for a tract of land being developed or proposed to be developed, in whole or in part, for residential, commercial or industrial purposes, not covered by Rule 4a(2), (Underground Electric Service in New Residential Developments) is received from an entity that is not expected to be a Customer, the Company, prior to construction, shall require payment of a CIAC or a Cash Advance from the Applicant covering the Company's total estimated costs associated with the construction of said overhead extension (i) to the tract of land being developed and (ii) within the boundary of the tract of land necessary to serve prospective Customers in the tract.

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GENERAL RULES AND REGULATIONS

11. Payment of Bills (continued)

A Residential Customer who has elected to receive Combined Billing for metered Residential Service and Outdoor Lighting Service shall be subject to 52 Pa. Code, Chapter 56 of the Commission's regulations and be treated as a single residential account.

e. Winter Termination – Determining Income Eligibility for Winter Termination

To determine if a Customer exceeds the 250% federal poverty level threshold, the Company will utilize financial information provided by the Customer. The Company may elect to send to the Customer an income verification form for completion and return.

12. Administrative Charges

~~**a. Service Charges**~~

~~Every Applicant or Customer, new or succession, who has its Delivery Service initiated or reconnected shall pay a service charge to the Company: Met-Ed Twelve Dollars and Fifty Cents ($12.50) and Penelec Nine Dollars and Fifty Cents ($9.50).~~ (C)

a~~b~~. Dishonorable Check Charges

If a check or electronic transfer of funds received by the Company in payment of a Customer's account is returned unpaid or denied to the Company by the Customer's bank, a Fifteen Dollar ($15.00) charge for the returned check shall be added by the Company to the Customer's account and the Customer shall pay this amount to the Company in addition to all other applicable charges. ~~: Met-Ed a Fifteen Dollar ($15.00) and Penelec a Twelve Dollar ($12.00) charge.~~

b~~e~~. Reconnect Charges

A Residential Customer who requests a disconnection and reconnection of service at the same location within a twelve (12) month period shall pay the Company a reconnect charge equivalent to the monthly minimum charge stated in the Customer's applicable Rate Schedule or other Tariff provision multiplied by the number of months between the disconnect and reconnect period, or the minimum reconnect charge stated in this Rule 12c, whichever is greater.

Every Residential Customer that requests a connection or a reconnection shall pay the Company a fee of Fifteen Dollars ($15.00). ~~: Met-Ed Thirty-Six Dollars ($36.00), Penelec Thirty-Two Dollars ($32.00), Penn Power and West Penn Thirty Dollars ($30.00).~~

Every Non-Residential Customer shall pay the Company a reconnection fee/charge that is the higher of (i) the Residential Customer reconnect fees/charges specified in this Rule 12c or (ii) the Company's actual cost for reconnection of that particular Non- Residential Customer.

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GENERAL RULES AND REGULATIONS

16. Auxiliary Power Sources and Readiness to Serve

Service to a Customer, any part of whose electric requirements are provided by other than Company-owned facilities, and where the Company supply can be substituted for that of the Customer, will be supplied only under the provisions of this rule.

The maximum demand in kilowatt and power factor which the Company is obligated to supply shall be determined by agreement between Customer and Company.

In case the maximum demand in kilovolt-amperes which the Company is obligated to supply is less than the Customer's maximum demand as estimated by the Company, the Company may require the Customer to limit his demand to the load which the Company is obligated to supply by means of a load limiter to be furnished, installed, and maintained by the Customer, approved, set, and sealed by the Company.

The Customer shall not at any instant operate any source of supply in parallel with the Company's service without written permission from the Company.

Monthly billing will be under the provisions of the rates in conjunction with which this rule is employed.

The Customer shall reimburse the Company for all loss or damage sustained by the Company as a result of the Customer's use of the Company's service under the provisions of this rule.

17. Interconnection, Safety & Reliability Requirements

In order to assure the integrity and safe operation of the Company's system and to permit the continuation of reliable service to other Customers, the following requirements and standards apply to all types of Generating Facilities, including customer owned generation, desiring to interconnect with the Company's system.

All generation operations shall be performed in a safe, reasonable and competent manner in accordance with prudent electric practices in order to, among other things, preserve and protect the Company's electric system.

All Generating Facilities shall submit a written application to the Company for acceptance of interconnected operation of their facilities with the Company's system prior to engaging in such interconnected operations. The Company may require, among other things, the following as part of any application submitted by an Applicant/Customer for service under this Rule 17:

a. Plans, specifications and location of the proposed installation.

b. Single line diagrams and details of the proposed protection schemes.

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GENERAL RULES AND REGULATIONS

17. Interconnection, Safety & Reliability Requirements (continued)

c. Instruction manuals for all protective components.

d. Component specifications and internal wiring diagrams of protective components, if not provided in instruction manuals.

e. Generator data required to analyze fault contributions and load current flows including, but not limited to, equivalent impedances, time constants and harmonic distortions.

f. The rating of all protective equipment if not provided in instruction manuals.

g. All such other information that may be required by the Company.

Paralleling Customer generation with the Company's system shall be permitted only upon the written consent of the Company.

EMERGENCY CONDITIONS

18. Load Control

Whenever the demands for electric power on all or part of the Company's system exceed or threaten to exceed the capacity then actually and lawfully available to supply such demands, or whenever system instability or cascading outages could result from actual or expected transmission overloads or other contingencies, or whenever such conditions exist in the system of another public utility or PJM control area with which the Company's system is interconnected and cause a reduction in the capacity available to the Company from that source or threaten the integrity of the Company's system or when communicated by PJM per established policies and standards, a load emergency situation exists. In such case(s), the Company shall take such reasonable steps as the time available permits or as directed by PJM to bring the demands within the then-available capacity or otherwise control load. Such steps shall include, but shall not be limited to, reduction or interruption of service to one or more Customers, in accordance with the Company's procedures for controlling load.

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RATE SCHEDULES

RATE RS
RESIDENTIAL SERVICE

AVAILABILITY:

Met-Ed and Penelec

This Rate is available to Residential Customers using the Company's standard, single-phase service through a single meter including not more than 2,000 watts of non-residential connected load served through the same meter.

Penn Power

Available for Residential Service using the Company's standard, single-phase service, to installations served through one meter for each family unit in a residence or apartment. When service is used through the same meter for both residential and commercial purposes the General Service rate schedule shall apply.

West Penn

Available for single-phase service to a single-family residence served through one meter. Combination residential and commercial service may be taken on this Rate when the entire service is taken through one meter and the total commercial connected load does not necessitate upgrade of service facilities. This Rate is available for single-phase service to farms when supplied along with service for the residence through one meter.

GENERAL MONTHLY CHARGES:

The Distribution Charges are applicable to Delivery Service Customers:

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Rate District	Met-Ed	Penelec	Penn Power	West Penn
Customer Charge	$14.50~~11.25~~	$14.50~~1.25~~	$11.00~~4.50~~	$11.50~~7.44~~
Per kWh for all kWh	6.194~~4.800~~ cents per kWh	7.636~~6.074~~ cents per kWh	6.446~~4.437~~ cents per kWh	4.747~~3.487~~ cents per kWh

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RIDERS:

The Riders included in this Tariff that apply to this Rate Schedule are listed in the Rider Matrix on page 181.

DEFAULT SERVICE CHARGES:

For Customers receiving Default Service from the Company, the Price to Compare Default Service Rate Rider, Residential Customer Class rate applies.

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RATE SCHEDULES, RATE RS (continued)

MINIMUM CHARGE:

The monthly Minimum Charge shall be the applicable Rate District Customer Charge listed in the General Monthly Charges section of this rate schedule plus distribution energy charges and charges related to applicable riders.

PAYMENT TERMS:

As per Rule 11, Payment of Bills.

EQUAL PAYMENT PLAN:

As per Rule 10b(4), Equal Payment Plan.

SPECIAL MONTHLY CHARGES FOR LOADS IN EXCESS OF 25 KILOWATTS:

The Company shall install a suitable demand meter to determine the maximum 15-minute integrated demand when (i) a Customer's service requires the installation of an individual transformer, (ii) a Customer's total monthly consumption exceeds 10,000 kilowatt-hours for two (2) consecutive months, or (iii) when the Customer's service entrance requirements exceed 600 amperes.

If the demand so determined under this provision exceeds twenty-five (25) kilowatts, a monthly distribution demand charge, as outlined in the chart below, per kW for all kW shall apply to such excess as set forth in this provision, in addition to the General Monthly Charges. In no event shall the demand charge be based upon less than seventy-five percent (75%) of the highest excess demand during the preceding eleven (11) months.

Rate District	Met-Ed	Penelec	Penn Power	West Penn
Demand Charge	$3.51~~2.72~~ per kW	$~~2.91~~3.68 per kW	$~~1.88~~2.68 per kW	$~~2.46~~3.43 per Kw

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GENERAL PROVISIONS:

	General Provision Matrix							
	A (1)	A (2)	A (3)	B (1)	B (2)	B (3)	C	D
Met-Ed	X			X				
Penelec		X						
Penn Power					X		X	
West Penn			X			X		X

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RATE SCHEDULES

RATE GS-SMALL (GS-S)
GENERAL SERVICE SECONDARY - NON-DEMAND METERED

AVAILABILITY:

Met-Ed & Penelec

Available to non-Residential Customers without demand meters that use electric service through a single delivery location for lighting, heating and/or power service. Secondary voltage shall be supplied to Customers at a single transformer location when load does not require transformer capacity in excess of 2,500 KVA. Upon a Customer's request, the Company may, at its option, provide transformers having a capacity of greater than 2,500 KVA.

If an existing Customer's total consumption exceeds 1,500 kWh per month for two (2) consecutive months in the most recent twelve-month period, the Customer may no longer be eligible for service under this Rate Schedule GS-Small. Based upon the Company's then estimate of the Customer 's new demand, the Customer shall be placed on Rate Schedule GS-Medium or such other Rate Schedule for which such Customer most qualifies.

Penn Power & West Penn

Available for service through a single metering installation for secondary light and power service for loads up to 1,500 kWh. If an existing Customer's total consumption exceeds 1,500 kWh per month for two (2) consecutive months in the most recent twelve-month period, the Customer may no longer be eligible for service under this Rate Schedule GS-Small. (C)

GENERAL MONTHLY CHARGES:

The Distribution Charges are applicable to Delivery Service Customers:

Rate District	Met-Ed	Penelec	Penn Power	West Penn
Customer Charge	$~~21.88~~29.57	$~~18.33~~25.04	$~~24.89~~36.54	$~~9.52~~14.40
Per kWh for all billed kWh	~~4.069~~5.499 cents per kWh	~~3.624~~4.950 cents per kWh	~~3.623~~5.318 cents per kWh	~~3.529~~5.337 cents per kWh

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RIDERS:

The Riders included in this Tariff that apply to this Rate Schedule are listed in the Rider Matrix on page 181.

DEFAULT SERVICE CHARGES:

For Customers receiving Default Service from the Price to Compare Default Service Rate Rider applies unless the Customer elects to receive Default Service from the Company under the Hourly Pricing Default Service Rider.

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~~The monthly Minimum Charge shall be the applicable Rate District Customer Charge listed in the General Monthly Charges section of this rate schedule plus distribution energy charges and charges related to applicable riders.~~

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RATE SCHEDULES, RATE GS-SMALL (continued)

MINIMUM CHARGE:

The monthly Minimum Charge shall be the applicable Rate District Customer Charge listed in the General Monthly Charges section of this rate schedule plus distribution energy charges and charges related to applicable riders.

PAYMENT TERMS:

As per Rule 11, Payment of Bills.

GENERAL PROVISIONS: Each applicable provision is marked within the table.

	General Provision Matrix					
	A ~~(1)~~ ~~A (2)~~ ~~A (3)~~	B	C	D	E	F
Met-Ed	X		X			
Penelec	X		X			
Penn Power	X ~~X~~	X	X			X
West Penn	X ~~X~~			X	X	

A. TERMS OF CONTRACT:

~~(1)~~ Each Customer shall be required to enter into a Delivery Service contract with the Company for a minimum one (1) year term. If the Delivery Service contract is terminated by the Customer prior to its expiration, the Minimum Charge provisions of this Rate Schedule shall apply. If the Customer's capacity or service requirements increase, the Company, in its sole and exclusive judgment, may at any time require the Customer to enter into a new Delivery Service contract.

~~(2) Customers may leave the firm service provision of this rate once in a twelve (12) month period. Service other than firm service is supplied under this rate when Customer advances the net cost of connection and disconnection under the provisions of the applicable financing plan. Charges will be increased 10%. Service shall not be available for standby or maintenance service such as that required for alternative generation facilities.~~

~~(3) Customers taking secondary service on this schedule will require a written application on the Company's standard application form. All others served secondary, primary or transmission voltage and including those requiring extension of distribution facilities, will require a written contract which by its terms shall be in full force thereafter from year to year unless either party shall give to the other not less than 60 days' notice in writing prior to the expiration date of any of said yearly periods that the contract shall be terminated at the expiration date of said yearly period. When a contract is terminated in the manner provided herein, the service will be discontinued. Customers who elect not to contract for a minimum one (1) year term as specified above will be placed on this rate schedule.~~

B. SPECIAL RULE GSDS: Customers with a historic billing demand of 500 kW and above and who would otherwise qualify for Rate Schedule GP or TP, but who are on Rate Schedule GS-Small due to the Customer not being under contract, will be placed on the Hourly Pricing Default Service Rider.

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C. FIXED USAGE: The Company may, in its sole and exclusive discretion, permit Customers to take service under this Special Provision. For Customers permitted by the Company to take service under this Special Provision, the Company may, in its sole and exclusive discretion, impute a level of energy and demand for that Customer based upon the Customer's projected load and hours of use for that load.

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RATE SCHEDULES

RATE GS-V
VOLUNTEER FIRE COMPANY AND NON-PROFIT AMBULANCE SERVICE, RESCUE SQUAD AND SENIOR CENTER SERVICE RATE

AVAILABILITY:

This Rate Schedule is restricted to Volunteer Fire Companies, Non-Profit Ambulance Services, Non-Profit Rescue Squads and Non-Profit Senior Citizen Centers that sign a one (1) year contract.

GENERAL MONTHLY CHARGES:

The Distribution Charges are applicable to Delivery Service Customers:

Rate District	Met-Ed	Penelec	Penn Power	West Penn
Customer Charge	$~~11.25~~14.50	$~~11.25~~14.50	$1~~1.00~~4.50	$11.50~~7.44~~
Per kWh for all kWh	6.194~~4.800~~ cents per kWh	7.636~~6.074~~ cents per kWh	6.446~~4.437~~ cents per kWh	4.3.48~~7~~47 cents per kWh

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RIDERS:

The Riders included in this Tariff that apply to this Rate Schedule are listed in the Rider Matrix on page 181.

DEFAULT SERVICE CHARGES:

For Customers receiving Default Service from the Company, the Price to Compare Default Service Rate Rider, Residential Customer Class rate applies.

MINIMUM CHARGE:

The monthly Minimum Charge shall be the applicable Rate District Customer Charge listed in the General Monthly Charges section of this rate schedule plus distribution energy charges and charges related to applicable riders.

PAYMENT TERMS:

As per Rule 11, Payment of Bills.

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RATE SCHEDULES, RATE GS-V (continued)

SPECIAL MONTHLY CHARGES FOR LOADS IN EXCESS OF 25 KILOWATTS:

The Company shall install a suitable demand meter to determine ~~the maximum~~ 15-minute to a maximum of an hourly integrated demand when (i) a Customer's service requires the installation of an individual transformer, (ii) a Customer's total monthly consumption exceeds 10,000 kilowatt-hours for two (2) consecutive months, or (iii) when the Customer's service entrance requirements exceed 600 amperes. (C)

If the demand so determined under this provision exceeds twenty-five (25) kilowatts, a monthly distribution demand charge, as outlined in the chart below, per kW for all kW shall apply to such excess as set forth in this provision, in addition to the General Monthly Charges. In no event shall the demand charge be based upon less than seventy-five percent (75%) of the highest excess demand during the preceding eleven (11) months.

Rate District	Met-Ed	Penelec	Penn Power	West Penn
Demand Charge	$3.51~~2.72~~ per kW	$~~2.91~~3.68 per kW	$~~1.88~~2.68 per kW	$~~2.46~~3.43 per Kw

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TERM OF CONTRACT:

Each Customer shall be required to enter into a Delivery Service contract with the Company for a minimum one (1) year term. If the Delivery Service contract is terminated by the Customer prior to its expiration, the Minimum Charge provisions of this Rate Schedule shall apply. If the Customer's capacity or service requirements increase, the Company, in its sole and exclusive judgment, may at any time require the Customer to enter into a new Delivery Service contract.

RULES AND REGULATIONS:

The Company's Standard Rules and Regulations shall apply to the installation and use of electric service. Motors and equipment served under this rate schedule shall have electrical characteristics so as not to interfere with service supplied to other customers of the Company.

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RATE SCHEDULES

RATE GS-MEDIUM
GENERAL SERVICE SECONDARY – DEMAND METERED

AVAILABILITY:

Available to Non-Residential Customers that use electric service through a single delivery location for lighting, heating and/or power service up to 400 kW demand. Secondary voltage shall be supplied to Customers at a single transformer location when load does not require transformer capacity in excess of 2,500 KVA. Upon a Customer's request, the Company may, at its option, provide transformers having a capacity of greater than 2,500 KVA.

New Customers requiring transformer capacity in excess of 2,500 KVA and existing Customers whose load increases such that a transformer change is required (over 2,500 KVA) shall be required to take untransformed service.

If an existing Customer's total consumption is less than 1,500 kWh per month for twelve (12) consecutive months, the Customer is ~~may~~ no longer ~~be~~ eligible for service under this Rate Schedule GS-Medium. Based upon the Company's then estimate of the Customer's usage, the Customer shall be placed on Rate Schedule GS-Small or such other Rate Schedule for which such Customer most qualifies. (C)

If an existing Customer's registered ~~billing~~ demand is equal to or greater than 400 kW for two (2) consecutive months in the most recent twelve-month period, the Customer is ~~may~~ no longer ~~be~~ eligible for service under this Rate Schedule GS-Medium and shall be placed on Rate Schedule GS-Large or such other Rate Schedule for which such Customer most qualifies. (C)

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GENERAL MONTHLY CHARGES:

The Distribution Charges are applicable to Delivery Service Customers:

Rate District	Met-Ed		Penelec		Penn Power	West Penn
Phase	Single	Three	Single	Three	All	All
Customer Charge	$30.05~~24.07~~	$~~43.03~~53.72	$~~19.58~~23.92	$~~39.38~~48.11	$~~26.87~~38.17	$~~18.91~~25.90
Per kW for all billing kW	$~~5.11~~6.38	$~~5.11~~6.38	$~~6.30~~7.70	$7.7~~6.3~~0	$4.83~~3.40~~	$3.85~~2.81~~
Per kVAr of reactive billing demand		$0.25~~20~~		$0.2~~40~~	$0.2~~80~~	$0.25~~18~~
Energy: cents per kWh for all kWh						0.544~~00~~8

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RIDERS:

The Riders included in this Tariff that apply to this Rate Schedule are listed in the Rider Matrix on page 181.

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RATE SCHEDULES, RATE GS-MEDIUM (continued)

DEFAULT SERVICE CHARGES:

For Rate Schedule GS-Medium (PTC) Customers receiving Default Service from the Company, the Price to Compare Default Service Rate Rider, Commercial Customer Class rate applies unless the Customer elects to receive Default Service from the Company under the Hourly Pricing Default Service Rider. For Rate Schedule GS-Medium (HP) Customers receiving Default Service from the Company, the Hourly Pricing Default Service Rider rates apply.

DETERMINATION OF RATE SCHEDULE GS-MEDIUM (PTC) AND GS-MEDIUM (HP):

Rate Schedule GS-Medium (PTC): Customers receiving service under this Rate Schedule with a kW Demand less than 100 kW.

Rate Schedule GS-Medium (HP): Customers receiving service under this Rate Schedule with a kW Demand equal to or greater than 100 kW.

The Customer's demand used for the determination of the default service rider that the customer should be billed under if receiving Default Service from the Company shall be determined as follows: effective June 1st of each year, a review of the measured demand for the period April 1st of the preceding year to March 31st of the current year will be conducted. Based on the review, if the measured demand in any twelve months is less than 100 kW, then the Customer shall receive Default Service under the provisions of the Price to Compare Default Service Rate Rider. Otherwise, the Customer will receive Default Service under the provisions of the Hourly Pricing Default Service Rider.

DETERMINATION OF BILLING DEMAND:

The Company shall install suitable demand meters to determine ~~the maximum~~ 15-minute to a maximum of an hourly integrated demand when (i) the connected load being served equals fifteen (15) kilowatts or more, or (ii) the Company estimates that a demand greater than five (5) kilowatts will be established. The Company may install a demand meter on new or upgraded electric services.

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A determination of connected load or estimated demand may be made by the Company at any time and shall be made when the Customer's total consumption exceeds 1,500 kWh per month for two (2) consecutive months in the most recent twelve-month period.

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RATE SCHEDULES, RATE GS-MEDIUM (continued)

A Customer's demand shall be measured by indicating or recording instruments. ~~Demands shall be integrated over 15-minute intervals.~~ The billing demand in the current month shall be the greatest of: (C)

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(i) the maximum measured demand established in the month during On- Peak Hours, as stated herein, (ii) forty percent (40%) of the maximum measured demand established in the month during off-peak hours, or (iii) contract demand or (iv) fifty percent (50%) of the highest billing demand established during the preceding eleven (11) months. The on-peak and off-peak hour provisions of this definition are only applicable for those customers who have installations of Time-of-Use demand meters.

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Pending the installation of a demand meter, Customer's Demand shall be a formula demand determined by dividing the kilowatt-hour consumption by 200.

REACTIVE BILLING DEMAND:

Reactive Billing Demand, measured in kVAr, shall be the integrated reactive demand occurring coincident with the Billing Demand.

MINIMUM CHARGE:

The monthly Minimum Charge shall be the applicable Rate District Customer Charge plus the demand charge at current rate levels times the Billing Demand, plus Distribution Charges plus any charges stated in or calculated by any applicable Rider.

PAYMENT TERMS:

As per Rule 11, Payment of Bills.

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RATE SCHEDULES, RATE GS-MEDIUM (continued)

GENERAL PROVISIONS:

General Provision Matrix						
	A ~~(1)~~ ~~A (2)~~	B (1)	B (2)	C (1)	C (2)	D
Met-Ed	X	X		X		
Penelec	X		X	X		
Penn Power	X					
West Penn Power	X				X	X

(C)

A. TERMS OF CONTRACT:

~~(1)~~ Each Customer shall be required to enter into a Delivery Service contract with the Company for a minimum one (1) year term. If the Delivery Service contract is terminated by the Customer prior to its expiration, the Minimum Charge provisions of this Rate Schedule shall apply. If the Customer's capacity or service requirements increase, the Company, in its sole and exclusive judgment, may at any time require the Customer to enter into a new Delivery Service contract.

~~(2) Minimum of one year, except if Monthly Service is supplied under this Schedule when Customer advances the net cost of connection and disconnection under the provisions of the applicable financing plan. Charges shall be increased 10% and the Minimum Charge based on 100% of the Agreement Capacity shall be waived. Monthly Service shall not be available for standby or maintenance service such as that required for alternative generation facilities.~~

B. COMBINED BILLING:

(1) THIS PROVISION HAS BEEN RESTRICTED TO PRESENT LOCATIONS SINCE SEPTEMBER 18, 1978. Only one standard single-phase metered service and one standard three-phase metered service, each in excess of five (5) kW measured demand for each service, shall be supplied at one contract location, and when so supplied the energy and demand registrations of the separate meters shall be determined separately and may be added for billing purposes when the use of capacity on each service will remain in excess of five (5) kW for each month of the contract year. Each separate and non-contiguous point of delivery or service installation shall be considered a contract location and shall be metered and billed under a separate service contract.

(2) THIS PROVISION IS RESTRICTED AS OF JUNE 18, 1976, to existing Customers and loads at existing locations. Combined Billing will not be permitted except where Customers are supplied with single-phase and three-phase service at secondary voltages at a single location. In such instances, only one (1) single-phase and one (1) three-phase service may be combined for billing purposes. Customer locations and loads may not continue to be billed under this Provision B (2) (i) if the Customer increases the capacity of either service entrance wiring, or (ii) the Customer increases the electrical load in the facility necessitating a change in the Company's facilities. Billing demand shall be the sum of the individual demands of each metered service. The individual demand of each metered service shall be determined separately.

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RATE SCHEDULES

RATE GS-LARGE
GENERAL SERVICE SECONDARY

AVAILABILITY:

This Rate is available to non-Residential Customers using electric service through a single delivery location for lighting, heating and/or power service whose registered demand is equal to or greater than 400 kW in two (2) consecutive months in the most recent twelve-month period. Secondary voltage shall be supplied to Customers at a single transformer location when load does not require transformer capacity in excess of 2,500 KVA. ~~Upon a Customer 's request, the Company may, at its option, provide transformers having a capacity of greater than 2,500 KVA.~~ (C)

New Customers requiring transformer capacity in excess 2,500 KVA and existing Customers whose load increases such that a transformer change is required (over 2,500 KVA) shall be required to take untransformed service.

GENERAL MONTHLY CHARGES:

The Distribution Charges are applicable to Delivery Service Customers:

Rate District	Met-Ed	Penelec	Penn Power	West Penn
Customer Charge	$~~270.09~~339.18	$248.12~~04.79~~	$178.55~~130.07~~	$196.29~~45.82~~
Per kW for all billed kW	$5.22~~4.16~~	$8.09~~6.68~~	$5.99~~4.36~~	$5.37~~3.99~~
Per kVAr of reactive billing demand	$0.25~~0~~	$0.23~~19~~	$0.27~~0~~	$0.24~~18~~

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RIDERS:

The Riders included in this Tariff that apply to this Rate Schedule are listed in the Rider Matrix on page 181.

DEFAULT SERVICE CHARGES:

For Customers receiving Default Service from the Company, the Hourly Pricing Default Service Rider rates apply.

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RATE SCHEDULES, RATE GS-LARGE (continued)

DETERMINATION OF BILLING DEMAND:

A Customer's demand shall be measured by indicating or recording instruments. Demands shall be integrated over 15-minute to maximum one hour intervals. The billing demand in the current month shall be the greatest of:
(i) the maximum measured demand established in the month during On- Peak Hours, as stated herein, (ii) forty percent (40%) of the maximum measured demand established in the month during off-peak hours, or (iii) contract demand or (iv) fifty percent (50%) of the highest billing demand established during the preceding eleven (11) months. The on-peak and off-peak hour provisions of this definition are only applicable for those customers who have installations of Time-of-Use demand meters.

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Pending the installation of a demand meter, Customer's Demand shall be a formula demand determined by dividing the kilowatt-hour consumption by 200.

REACTIVE BILLING DEMAND:

Reactive Billing Demand, measured in kVAr, shall be the integrated reactive demand occurring coincident with the Billing Demand.

MINIMUM CHARGE:

The monthly Minimum Charge shall be the applicable Rate District Customer Charge plus the demand charge at current rate levels times the Billing Demand, plus Distribution Charges plus any charges stated in or calculated by any applicable Rider.

PAYMENT TERMS:

As per Rule 11, Payment of Bills.

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RATE SCHEDULES, RATE GS-LARGE (continued)

GENERAL PROVISIONS:

General Provision Matrix						
	A ~~(1)~~ ~~A (2)~~	B (1)	B (2)	C (1)	C (2)	D
Met-Ed	X					
Penelec	X	X		X		
Penn Power	X		X			
West Penn	X ~~X~~				X	X

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A. TERMS OF CONTRACT:

~~(1)~~

Each Customer shall be required to enter into a Delivery Service contract with the Company for a minimum one (1) year term. If the Delivery Service contract is terminated by the Customer prior to its expiration, the Minimum Charge provisions of this Rate Schedule shall apply. If the Customer's capacity or service requirements increase, the Company, in its sole and exclusive judgment, may at any time require the Customer to enter into a new Delivery Service contra~~ct.~~

~~(2) Minimum of one year, except if Monthly Service is supplied under this Schedule when Customer advances the net cost of connection and disconnection under the provisions of the applicable financing plan. Charges shall be increased 10% and the Minimum Charge based on 100% of the Agreement Capacity shall be waived.~~

B. COMBINED BILLING:

(1) This Provision is restricted as of June 18, 1976, to existing loads at existing locations. Combined Billing shall be permitted for three-phase multi- metered points at secondary voltages established prior to June 18, 1976. The billing demand shall be the sum of the individual demands of each metered service. Customer locations and loads may not continue to be billed under this General Provision: (i) if the Customer increases the capacity of either service entrance wiring, or (ii) the Customer increases the electrical load in the facility necessitating a change in the Company's facilities.

(2) For those Customers that were previously on the Optional Controlled Service Rider prior to June 20, 1996 shall be allowed to combine their separate meter readings that were in place under the Optional Controlled Service Rider into one single meter reading for billing purposes.

C. SERVICE AT PRIMARY VOLTAGE:

(1) Customers served at Primary Voltage may be billed under this Rate GS-Large, at the Company's sole and exclusive discretion, when a Customer requires Primary Service at a voltage less than the nearest available Primary Voltage, if the Company agrees to provide the Primary Voltage requested by the Customer.

(2) Customers served at voltages greater than 1,000 volts under this Rate Schedule qualify for a voltage discount of $1.~~23~~66 per for all billing kW.

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RATE SCHEDULES

RATE GP
GENERAL SERVICE – PRIMARY

AVAILABILITY:

Met-Ed & Penelec

Available to non-Residential Customers using electric power and/or lighting service through a single delivery location at 2,400 volts or higher. If an existing Customer's billing demand exceeds 3,000 kW for more than two (2) consecutive months in any 12-month period, then the Customer may no longer be eligible for service under Rate GP, and shall be placed on Rate Schedule LP or such other Rate Schedule for which such Customer most qualifies, unless Customer is not otherwise eligible for another rate. Choice of voltage shall be at the option of the Company. All substation and transformer equipment required for utilization of the delivery voltage shall be owned and maintained by the Customer. As described more fully in the next paragraph, this Rate Schedule shall be applicable to the owner of any Generating Facility whose Generating Facility is interconnected to the Company's electric system, if the Company believes, in its sole and exclusive discretion, that the provisions of this Rate Schedule are otherwise available to the Generating Facility.

The Company shall determine the applicability of this Rate Schedule to Generating Facility owners in its sole and exclusive discretion. If and when the Company determines that the owner of a Generating Facility interconnected to the Company's system has not previously entered into Tariff or other arrangements satisfactory to the Company allowing it to charge and receive payment of Delivery Service Charges, Default Service Charges and/or Net Station Power, as applicable, the Company will assign the Generating Facility to this Rate Schedule if the Company believes, the provisions of this Rate Schedule are otherwise available to the Generating Facility. For any hour in which the Company has determined the Generating Facility receives energy or capacity, as metered at or near such facility, the Generating Facility owner shall be responsible for paying to the Company all Delivery Service charges and/or Default Service Charges, applicable, based upon the metered energy and demand. In addition, the Generating Facility owner shall be responsible for paying to the Company all charges associated with Net Station Power for each applicable billing period based upon the default service rates specified in this Rate Schedule.

Minimum billing demand shall not be less than twenty-five (25) KW.

Penn Power

Available for primary light and power service. The billing load as hereinafter defined shall not be less than 25 kW. Service at alternating current, 60 hertz, three-phase, at nominal primary voltages as available from suitable facilities of adequate capacity adjacent to the premises to be served, and as determined by the Company. The Customer shall have the responsibility for ownership, operation, and maintenance of all transforming, controlling, regulating, and protective equipment.

West Penn

Available for service at 15,000 volts or less for loads of 2,000 kilowatts or greater, supplied at a single point of delivery. Also available at 12,470 volts where Company elects, at its sole option, to supply service direct from an adjacent 138,000 volt transmission line by a single transformation. Service shall not be available for Standby or Maintenance Service such as that required for Alternative Generation Facilities. An Electric Service Agreement shall be executed.

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RATE SCHEDULES, RATE GP (continued)

PSU

Available for service at 12,470 volts from Company substations.

GENERAL MONTHLY CHARGES:

The Distribution Charges are applicable to Delivery Service Customers:

Rate District	Met-Ed	Penelec	Penn Power	West Penn	
Distribution Charge	$~~951.53~~1205.49	$1246.19~~996.52~~	$166.61~~14.35~~	$~~983.20~~1399.76	(I)
Per kW for all billed kW	$3.78~~2.98~~	$4.33~~3.46~~	$6.32~~4.34~~	$0.87~~61~~	(I)
Per kVAr of reactive billing demand	$0.25~~0~~	$0.24~~19~~	$0.29~~0~~	$0.26~~18~~	(I)
Transformer Charge				$1.69~~19~~	(I)

Rate District	PSU	
Customer Charge	$~~793.00~~1106.67	(I)
Demand Charge: First 10,000 kilovolt-amperes	$3.68~~2.52~~	(I)
Demand Charge: Additional kilovolt-amperes	$3.38~~2.42~~	(I)

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RIDERS:

The Riders included in this Tariff that apply to this Rate are listed in the Rider Matrix on page 181.

DEFAULT SERVICE CHARGES:

For Customers receiving Default Service from the Company, the Hourly Pricing Default Service Rider rates apply.

DETERMINATION OF BILLING DEMAND:

Met-Ed, Penelec, Penn Power, & West Penn

The Customer's demand shall be measured by indicating or recording instruments. Demand shall be integrated over 15-minute intervals or as otherwise determined by the Company. The billing demand in the current month shall be the greatest of: (i) For ME, PN and PP twenty-five (25) kW. For WP two thousand (2,000) kW, (ii) the maximum measured demand established in the month during On-Peak Hours, as stated herein, (iii) forty percent (40%) of the maximum measured demand established in the month during off-peak hours, (iv) contract demand, or (v) fifty percent (50%) of the highest billing demand established during the preceding eleven (11) months. The on-peak and off-peak hour provisions of this definition are only applicable for those customers who have installations of Time-of-Use demand meters.

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RATE SCHEDULES, RATE TP (continued)

The Customer shall have the responsibility for ownership, operation, and maintenance of all transforming, controlling, regulating, and protective equipment.

The Company reserves the right to install the metering equipment on either the primary or secondary side of the customer's transformers, and when installed on the secondary side, compensating metering equipment will be used to correct for transformer losses.

West Penn

Available for service at 25,000 volts or more for loads of 2,000 kilowatts or greater, supplied at a single point of delivery. Service shall not be available for Standby or Maintenance Service such as that required for Alternative Generation Facilities. An Electric Service Agreement shall be executed.

GENERAL MONTHLY CHARGES:

The Distribution Charges are applicable to Delivery Service Customers:

Rate District	Met-Ed	Penelec	Penn Power	West Penn	
Distribution Charge	$~~5,290.68~~6,499.96	$~~3,413.98~~4,246.82	$~~324.29~~421.62	$1,399.76~~983.20~~	(I)
Per kW for all billed kW	$1.18~~0.96~~	$2.31~~1.86~~	$0.70~~54~~	$0.87~~61~~	(I)
Per kVAr of reactive billing demand			$0.26~~0~~	$0.26~~18~~	(I)

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RIDERS:

The Riders included in this Tariff that apply to this Rate are listed in the Rider Matrix on page 181.

DEFAULT SERVICE CHARGES:

For Customers receiving Default Service from the Company, the Hourly Pricing Default Service Rider rates apply.

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RATE SCHEDULES, RATE TP (continued)

B. VOLTAGE DISCOUNT:

(1) If the Company, in its sole discretion, elects to serve a Customer at 115 KV or greater, the demand charge shall be decreased as follows: Credit in the amount of $0.92~~75~~ Dollars/KW of Demand. (D)

(2) Upon request by the Customer, the Company shall furnish service at 115,000 volts or greater where available provided Customer furnishes all necessary transformer and terminal equipment. If service is supplied at 115,000 volts or greater, the kilowatt demand charge and energy charges per month shall be decreased as shown below per kW of billing demand and as shown below per kWh of total energy, respectively. In the case of an account with multi-point delivery, the credits shall be based on the contribution of the 115,000 volt or greater delivery point to the billing demand and total billed energy. Credit in the amount of $1.85~~49~~ Dollars/KW of Demand. (D)

(3) If the Company, in its sole discretion, elects to serve a Customer at 115 KV or greater, the demand charge shall be decreased as follows: Credit in the amount of $0.18 Dollars/KW of Demand.

(4) For loads of 10,000 kilowatts or greater, the Company will furnish service at voltages above 100,000 volts if such service is provided at a single delivery point from the Company's transmission system and in the sole judgment of the Company the necessary capacity is available. When such service is supplied and the Customer owns and maintains all required facilities, discounts will be allowed, but in no case will the amount of the minimum bill be hereby reduced. Credit in the amount of $0.71~~50~~ Dollars/KW of Demand. (D)

C. LESS THAN 23,000 VOLT DELIVERY: Service will be rendered at less than 23,000 volts only at the sole and exclusive discretion of the Company and only when it can be provided economically through a single transformation from available transmission lines of 115,000 volts or above.

D. MULTI-POINT DELIVERY: THE AVAILABILITY OF THIS PROVISION TO CUSTOMERS HAS BEEN RESTRICTED SINCE JUNE 18, 1976. NEITHER DELIVERY SERVICE CUSTOMERS NOR NEW DELIVERY SERVICE CUSTOMERS SHALL BE PERMITTED TO TAKE SERVICE UNDER THIS PROVISION. ANY CUSTOMER PRESENTLY SERVED UNDER THIS PROVISION WHO BECOMES A DELIVERY SERVICE CUSTOMER AND LATER RETURNS AS A DEFAULT SERVICE CUSTOMER SHALL NOT BE PERMITTED TO TAKE SERVICE UNDER THIS PROVISION. If the load of an industrial Customer located on single or contiguous premises becomes greater than the capacity of the standard circuit or circuits established by the Company to supply the Customer, additional delivery points may be established for such premises upon written request of the Customer, provided multi-point delivery is not disadvantageous to the Company. When such additional points of delivery are established, billing shall be based on the sum of the meter readings except that, at the written request of the Customer, billing demand shall be based on the sum of the simultaneous meter readings where the Customer employs load management techniques to reduce its contribution to the Company's system annual and monthly peaks. Customer's locations and loads billed under this provision may not continue to be so served if there is a substantial increase in load necessitating any increase in the capacity of the Company's facilities or in the capacity of the Customer's service entrance wiring. Multiple Customer-owned circuits from the same substation shall not be considered multi-point delivery.

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RATE SCHEDULES

SCHEDULE 44
PRIMARY POWER SERVICE

AVAILABILITY:

West Penn

Available only to locations now served hereunder and to locations for which definite rate commitments have been made as of December 31, 1998, under conditions stated below for interruptible power service at not less than 25,000 volts balanced three-phase for loads of 5,000 kilovolt-amperes or greater to the extent that Company, in its sole judgment, determines that it has capacity for such service at the point of supply. Service shall not be available for Standby or Maintenance Service such as that required for Alternative Generation Facilities. An Electric Service Agreement shall be executed.

GENERAL MONTHLY CHARGES:

Distribution Charges

Rate District	West Penn	
Customer Charge	$5.45~~4.08~~	(I)
Point of supply	At generating stations	At transmission lines
Per kVA for all billed kVA	$0.15~~11~~	$0.15~~1~~ (I)
Per kWh for all billed kWh	$0.0003~~929~~	$0.0003~~2~~9 (I)

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PENALTY CHARGE:

In addition to the above demand and energy charges, a charge of $7.00 per kVA will apply each time a Customer fails to interrupt when requested. The kVA subject to this charge shall be the maximum fifteen-minute kilovolt-ampere demand during each interruption period beginning with the second full fifteen-minute period after commencement of an interruption by the Company and continuing through the fifteen-minute period immediately preceding termination of that interruption period.

RIDERS:

The Riders included in this Tariff that apply to this Rate are listed in the Rider Matrix on page 181.

DEFAULT SERVICE CHARGES:

For Customers receiving Default Service from the Company, the Hourly Pricing Default Service Rider rates apply.

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RATE SCHEDULES

SCHEDULE 46
PRIMARY POWER SERVICE

AVAILABILITY:

West Penn

Available only to locations now served hereunder and to locations for which definite rate commitments have been made as of December 31, 1998 for service at 25,000 volts or higher for loads of 30,000 kilovolt-amperes or greater, supplied at not more than five plant locations within a distance of eight miles. Service shall not be available for Standby or Maintenance Service such as that required for Alternative Generation Facilities. An Electric Service Agreement shall be executed.

GENERAL MONTHLY CHARGES:

Distribution Charges

Rate District	West Penn	
Customer Charge	$7.80~~5.45~~	(I)
Per kVA for all billed kVA	$0.74~~52~~	(I)
Voltage Discount: per kVA for all billed kVA	$0.14	
Energy Charges: per kWh for all billed kWh	$0.001~~0~~49	(I)

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VOLTAGE DISCOUNT (kVA):

If requested, the Company will furnish service at voltages above 100,000 volts at each plant location if such service at that location is over 10,000 kilovolt-amperes, is provided at a single delivery point from the Company's transmission system, is the only service on that account, and if in the sole judgment of the Company, the necessary capacity is available. When such service is supplied and the Customer owns and maintains all required facilities, the above discounts will be allowed but in no case will the amount of the minimum bill be hereby reduced.

To qualify for this transmission voltage service, the Customer must be billed for at least 10,000 kilovolt-amperes at least once in every 12-month period at each metering point.

RIDERS:

The Riders included in this Tariff that apply to this Rate are listed in the Rider Matrix on page 181.

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RATE SCHEDULES

RATE H
ALL ELECTRIC SCHOOL, CHURCH AND HOSPITAL RATE

AVAILABILITY:

Penelec
THE AVAILABILITY OF THIS RATE SCHEDULE TO CUSTOMERS HAS BEEN RESTRICTED SINCE MARCH 29, 1971.

GENERAL MONTHLY CHARGES:

The Distribution Charges are applicable to Delivery Service Customers:

Rate District	Penelec
Customer Charge	$35.13
Cents per kWh for all kWh	4.032~~3.312~~

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RIDERS:

The Riders included in this Tariff that apply to this Rate are listed in the Rider Matrix on page 181.

DEFAULT SERVICE CHARGES:

For Customers receiving Default Service from the Company, the Price to Compare Default Service Rate Rider, Commercial Customer Class rate applies.

MINIMUM CHARGE:

The monthly Minimum Charge shall be the applicable Customer Charge listed in the General Monthly Charges section of this rate schedule plus distribution energy charges and charges related to applicable riders.

PAYMENT TERMS:

As per Rule 11, Payment of Bills.

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RATE SCHEDULES

RATE MS
MUNICIPAL SERVICE RATE

AVAILABILITY:

Met-Ed

THE AVAILABILITY OF THIS RATE SCHEDULE TO CUSTOMERS HAS BEEN RESTRICTED SINCE OCTOBER 19, 1983.

Municipal lighting, and/or power and/or heating service used by counties, cities, boroughs, townships and public school districts for public purposes only and not applicable to service where counties, cities, boroughs, townships or public school districts are compensated in any form (other than admissions collected by such bodies) for the use of any of the facilities for which service is supplied.

Secondary Voltage: Secondary voltage will be supplied by the Company to Customers at a single transformer location when load does not require transformer capacity in excess of 2,500 KVA.

Primary Voltage: New Customers requiring transformer capacity in excess of 2,500 KVA and existing Customers whose load increases such that a transformer change is required (over 2,500 KVA) shall be required to take untransformed service.

GENERAL MONTHLY CHARGES:

The Distribution Charges are applicable to Delivery Service Customers:

Rate District	Met-Ed
Customer Charge	$32.23
Cents per kWh for all kWh	3.988~~3.159~~

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RIDERS:

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DEFAULT SERVICE CHARGES:

For Customers receiving Default Service from the Company, the Price to Compare Default Service Rate Rider, Commercial Customer Class rate applies.

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Issued: ~~December~~ April 22, 2023~~4~~

Effective: ~~January~~ June 1,

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RATE SCHEDULES

RATE PNP
PUBLIC OR NON-PROFIT ORGANIZATION RATE

AVAILABILITY:

Penn Power

Certain public or non-profit organizations may receive electric service pursuant to the charges set forth below as part of the Company's Community and Customer Partnership Program (CCPP) rate schedule.

Service at alternating current, 60 hertz, standard single-phase or three-phase three-wire or four-wire secondary service, as available. Single and three-phase service will be metered and billed separately or, when feasible, single and three-phase service will be furnished through a single meter installation and billed as one account provided the customer arranges his wiring to facilitate the installation of a single meter. Where service is furnished at three-phase, the customer shall provide and maintain all equipment required for lighting service.

DEFINITION:

Public or Non-Profit Organization – organization which has the authority to tax and has tax exempt status or an organization recognized by the Internal Revenue Service (IRS) as non-profit. Only qualifying organizations that have temporary connections or occasional use of electric service for periods of less than 30 days and where such service is for an event in the public interest and available to the public qualify for this special provision. The 30-day requirement may be waived for public organizations, but in no event shall occasional use extend beyond 12 continuous months.

GENERAL MONTHLY CHARGES:

The net monthly charge per customer shall be:

Rate District	Penn Power
Customer Charge	$15.56
Cents per kWh for all kWh	5.2473.440

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RIDERS:

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RATE SCHEDULES, RATE PNP (continued)

DEFAULT SERVICE CHARGES:

For Customers receiving Default Service from the Company, the Price to Compare Default Service Rate Rider, Commercial Customer Class rate applies.

DETERMINATION OF BILLING DEMAND:

A Customer's demand shall be measured by indicating or recording instruments. Demands shall be integrated over 15-minute to no more than an hour intervals. The billing demand in the current month shall be the greatest of:

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(i) the maximum measured demand established in the month during On-peak hours, as stated herein, (ii) forty percent (40%) of the maximum measured demand established in the month during Off-peak hours, as stated herein, (iii) contract demand or (iv) fifty percent (50%) of the highest billing demand established during the preceding eleven (11) months.

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MINIMUM CHARGE:

The monthly Minimum Charge shall be the applicable Rate District Customer Charge plus distribution energy charges and any related to applicable riders.

PAYMENT TERMS:

The net amount is due and payable within 15 days after the date of mailing the bill. If the net amount is not received in full on or before the date shown on the bill for payment of net amount, the gross amount, which is 2% more than the net amount balance, is due and payable. If the normal due date should fall on a Saturday, Sunday, bank holiday or any other day when the offices of the Company which regularly receive payment are not open to the general public, the due date shall be extended to the next business day.

RULES AND REGULATIONS:

The Company's Standard Rules and Regulations shall apply to the installation and use of electric service. Motors and equipment served under this rate schedule shall have electrical characteristics so as not to interfere with service supplied to other customers of the Company.

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SERVICES

BORDERLINE SERVICE

AVAILABILITY:

Met-Ed and Penelec

Borderline Service is available to public utility companies for resale in adjacent service territory to the Company under reciprocal agreements between the Company and other public utility companies, subject to the following conditions:

A. A request shall be made in writing for each point of supply where service is desired.

B. Borderline service may be supplied in the Company's sole and exclusive discretion when it has available adequate capacity to serve the requested location(s).

C. When such service is supplied, energy shall be supplied at sixty (60) cycle alternating current, at such potential and of such phase as may be mutually agreed upon.

All of the following general monthly charges are applicable to Delivery Service Customers.

GENERAL MONTHLY CHARGES:

Rate District	Met-Ed	Penelec
Cents per kWh for all kWh	~~4.133~~5.917	~~5.038~~10.058

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RIDERS:

The Riders included in this Tariff that apply to this Rate are listed in the Rider Matrix on page 181.

DEFAULT SERVICE CHARGES:

For Customers receiving Default Service from the Company, the Price to Compare Default Service Rate Rider, Commercial Customer Class rate applies.

INVESTMENT CHARGE:

One percent (1%) on the Company's investment in facilities necessary to deliver and meter the service.

The energy may be metered at the point of supply or at the nearest suitable point, or the energy may be estimated from the sum of the meter readings of purchaser's customers, plus an agreed upon correction to cover transformation and the line losses from the point of supply.

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SERVICES

LED STREET LIGHTING SERVICE

AVAILABILITY:

This Service is applicable to Company owned overhead or underground Light Emitting Diode (LED) street lighting service to municipal, local, state and federal governmental bodies, community associations and to public authorities for lighting of streets, highways, parks and similar places for the safety and convenience of the public.

A minimum installation of 12 LED lights per customer per individual order is required when replacing existing lighting. This restriction does not apply to new installations or existing locations with less than 12 lights.~~.~~ (C)

GENERAL MONTHLY CHARGES:

Demand and Energy Charges for common lamp sizes:

Charges Per Month Per Light:

Cobra Head

Nominal Watts	Monthly kWh	ME Distribution	PN Distribution	PP Distribution	WP Distribution
50	18	$12.51~~9.80~~	$11.33~~8.29~~	$10.95~~7.32~~	$9.95~~6.94~~
90	32	$15.46~~2.11~~	$13.50~~9.88~~	$13.14~~8.78~~	$12.52~~8.73~~
130	46	$16.43~~2.87~~	$15.23~~1.14~~	$14.64~~9.78~~	$13.31~~9.28~~
260	91	$25.38~~19.89~~	$23.65~~17.30~~	$22.63~~15.12~~	$20.62~~14.38~~

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Colonial

Nominal Watts	Monthly kWh	ME Distribution	PN Distribution	PP Distribution	WP Distribution
50	18	$19.68~~15.42~~	$18.27~~3.37~~	$17.54~~1.72~~	$15.95~~1.12~~
90	32	$21.63~~16.95~~	$20.11~~14.71~~	$19.26~~2.87~~	$17.55~~2.24~~

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Acorn

Nominal Watts	Monthly kWh	ME Distribution	PN Distribution	PP Distribution	WP Distribution
50	18	$32.66~~25.59~~	$30.48~~22.30~~	$29.12~~19.46~~	$26.55~~18.51~~
90	32	$34.51~~27.04~~	$32.23~~23.58~~	$30.78~~20.57~~	$28.07~~19.57~~

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RIDERS:

The Riders included in this Tariff that apply to this Rate are listed in the Rider Matrix on page

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SERVICES, LED Street Lighting (continued)

DEFAULT SERVICE CHARGES:

For customers receiving default service, the Price to Compare Default Service Charge shall be determined using the applicable Monthly kWh usage multiplied by the Price to Compare Default Service Rate Rider, Commercial Customer Class rate.

PAYMENT TERMS:

As per Rule 11, Payment of Bills.

TERM OF CONTRACT:

Provision of this Service requires a contract with the Company. The initial term of contract shall be not less than ten (10) years, subject to renewal for successive one (1) year terms, unless other terms shall be provided in the contract. When replacement of existing lighting is requested by the Customer of an existing luminaire during the initial ten (10) year term, the Customer shall pay the cost of removal in addition to an amount representative of the depreciable life of the fixture for the remainder of the term (to be determined by the Company).

GENERAL PROVISIONS:

A. The Company shall furnish, install, and maintain lighting fixtures on an approved existing pole at the above rates all necessary street lighting facilities consisting of but not limited to lamps, luminaires~~, brackets~~, and other supporting materials. (C)

B. ~~The Company will install lighting fixtures on an approved existing pole.~~ All additional and new lighting equipment, consisting of but not limited to poles, brackets, wiring, transformation, etc., not provided for herein and installed by the Company at the request of the customer shall be the property of the Company and be paid for by the customer prior to the customer taking service.

C. Costs associated with activities related to the replacement, relocation, alteration, repair, or removal of existing street lighting equipment are not included as part of normal maintenance will be the responsibility of the customer. Examples of such activities include, but are not limited to, the replacement of an existing fixture, removal or relocation of a lamp, luminaire, bracket, pole, or installation of a luminaire shield.

D. All lamps shall be unmetered and will operate from dusk to dawn each and every night, or for approximately 4,200 hours per year.

E. If a Customer requests an underground system, it will be installed where service is supplied from an existing underground distribution system. Additional cost shall be borne by the Customer.

F. All service and necessary maintenance will be performed only during regular working hours of the Company.

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~~**SERVICES**~~

~~**ORNAMENTAL STREET LIGHTING SERVICE (SLS-O)**~~

~~**AVAILABILITY (RESTRICTED):**~~

~~**Met-Ed**~~

~~AVAILABLE ONLY AS A FULL-SERVICE OPTION.~~

~~THIS SERVICE IS RESTRICTED TO EXISTING CUSTOMERS AND NO ADDITIONAL LIGHTS WILL BE INSTALLED HEREUNDER, OR INCREASED IN SIZE, EFFECTIVE OCTOBER 19, 1983. ANY CUSTOMER PRESENTLYSERVED UNDER THIS ORNAMENTAL STREET LIGHTING SERVICE AND ELECTS TO TERMINATE THIS SERVICE, SHALL NOT BE PERMITTED TO RETURN AS AN ORNAMENTAL STREET LIGHTING SERVICE CUSTOMER.~~

~~Available for ornamental street lighting service and street lighting service for underpasses and bridges. Applicable only to municipal or other governmental bodies. Incandescent street lights may be relocated provided Customer pays Company the cost of such relocation, except that such lights will be installed only in areas already lighted predominantly by incandescent lights.~~

~~TYPE OF SERVICE: The following conditions are applicable to all lights served and to all equipment supplied under this Service:~~

~~1. Lamps will be lighted from dusk to dawn, which is approximately 4,200 hours per year.~~

~~2. The lumen rating, where stated, is the manufacturers' stated nominal rating of lamps.~~

~~**RIDERS:**~~

~~The Riders included in this Tariff that apply to this Rate are listed in the Rider Matrix on page 181.~~

~~**DEFAULT SERVICE CHARGES:**~~

~~The Price to Compare Default Service Charge shall be determined using the applicable Monthly kWh usage, from the preceding chart, multiplied by the Price to Compare Default Service Rate Rider Commercial Customer Class rate.~~

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~~**PAYMENT TERMS:**~~

~~As per Rule 11, Payment of Bills.~~

SERVICES

OUTDOOR AREA LIGHTING SERVICE

AVAILABILITY:

This Service is only available to customers who were previously served under the Company's ~~applicable to Company owned Light Emitting Diode (LED)~~ outdoor area lighting ("OAL") ~~customers who converted from existing OAL rates~~schedules. Only ~~–~~Company owned Light Emitting Diode (LED) lights will be installed. All equipment will be owned, installed, and maintained by the Company.

GENERAL MONTHLY CHARGES:

Demand and Energy Charges for common lamp sizes:

Charges Per Month Per Light:

Light Type	Nominal Watts	Monthly kWh	FE PA Distribution
Flood	30	11	$22.48
Flood	50	18	$22.81
Flood	90	32	$24.66
Flood	130	46	$27.44
Flood	260	91	$29.81
Security	30	11	$18.54
Security	50	18	$18.42
Security	90	32	$19.71
Shoebox	50	18	$22.02
Shoebox	90	31	$22.27
Shoebox	130	46	$27.60
Underpass	30	11	$23.09
Underpass	50	18	$23.09
Underpass	90	32	$24.26

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RIDERS:

The Riders included in this Tariff that apply to this Rate are listed in the Rider Matrix on page 181.

DEFAULT SERVICE CHARGES:

For customers receiving default service, the Price to Compare Default Service Charge shall be determined using the applicable Monthly kWh usage multiplied by the Price to Compare Default Service Rate Rider, Commercial Customer Class rate.~~For Customers receiving Default Service from the Company, the Price to Compare Default Service Rate Rider, Commercial Customer Class rate applies.~~

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SERVICES, Outdoor Area Lighting (continued)~~SERVICES, SLS-O~~

PAYMENT TERMS:

As per Rule 11, Payment of Bills.

TERM OF CONTRACT:

Provision of this Service requires a contract with the Company. The initial term of contract shall be not less than twenty (20) years, subject to renewal for successive one (1) year terms, unless other terms shall be provided in the contract. When replacement of existing lighting is requested by the Customer of an existing luminaire during the initial twenty (20) year term, the Customer shall pay the cost of removal in addition to an amount representative of the depreciable life of the fixture for the remainder of the term (to be determined by the Company).

GENERAL PROVISIONS:

A. The Company shall furnish, install, and maintain lighting fixtures on an approved existing pole at the above rates, all necessary outdoor area lighting facilities consisting of but not limited to lamps, luminaires, and other supporting materials.

B. All additional and new lighting equipment, consisting of but not limited to poles, brackets, wiring, transformation, etc., not provided for herein and installed by the Company at the request of the customer shall be the property of the Company and be paid for by the customer prior to the customer taking service.

C. Costs associated with activities related to the replacement, relocation, alteration, repair, or removal of existing lighting equipment are not included as part of normal maintenance will be the responsibility of the customer. Examples of such activities include, but are not limited to, the replacement of an existing fixture, removal or relocation of a lamp, luminaire, bracket, pole, or installation of a luminaire shield.

D. All lamps shall be unmetered and will operate from dusk to dawn each and every night, or for approximately 4,200 hours per year.

E. If a Customer requests an underground system, it will be installed where service is supplied from an existing underground distribution system. Additional cost shall be borne by the Customer.

F. All service and necessary maintenance will be performed only during regular working hours of the Company.

G. The Customer shall provide cleared rights-of-way, including easements as may be required by the Company and the customer shall be responsible for any permits which may be required in order for the Company to supply the lighting service.

~~TERM OF CONTRACT:~~

~~Service supplied under this classification shall be for a period of not less than one (1) year.~~

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~~**GENERAL PROVISION:**~~

~~POST TOP SERIES INCANDESCENT STREET LIGHTING (RESTRICTED): Where the Customer elects to take street lighting service from series incandescent street lighting facilities and the Company furnishes and maintains the entire street lighting systems, the monthly charge shall be as specified below:~~

~~Nominal Initial Rate~~
~~Lamp Lumens: 2,500~~
~~Lamp Charge Per Month: $56.47.~~

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SERVICES

OUTDOOR AREA LIGHTING SERVICE

AVAILABILITY:

Met-Ed and Penelec

Available for lighting of outdoor areas and roadways from dusk to dawn, served from Company's existing overhead wood pole distribution system where 120-volt service is available and where the Company's sole determination that street lighting service is not appropriate.

THIS SERVICE SHALL BE FURTHER RESTRICTED TO EXISTING CUSTOMERS AT EXISTING LOCATIONS AS OF AUGUST 1, 2012.

Met-Ed

INSTALLATION OF MERCURY VAPOR LIGHTS UNDER THIS SERVICE IS RESTRICTED TO EXISTING LIGHTS AT PRESENT LOCATIONS AS OF OCTOBER 19, 1983.

RATE PER MONTH:

Mercury Vapor

Nominal Lamp Watt	Monthly kWh	ME Distribution	PN Distribution	
100	42		$10.24~~8.28~~	(I)
175	70	$10.90~~8.31~~		(I)
175	74		$10.87~~8.79~~	(I)
250	107		$15.44~~2.48~~	(I)
400	174		$14.28~~7.67~~	(I)
400 Flood Lighting	174		$20.00~~16.17~~	(I)
700	294		$24.74~~20.00~~	(I)
1000	420		$25.51~~0.62~~	(I)
1000 Flood Lighting	420		$32.93~~26.62~~	(I)

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Sodium Vapor

Nominal Lamp Watt	Monthly kWh	ME Distribution	PN Distribution	
70	29		$23.98~~19.38~~	(I)
100- Area Lighting	46	$31.90~~24.32~~		(I)
100	50		$24.07~~19.46~~	(I)
150	65		$29.64~~3.96~~	(I)
200	80		$35.20~~28.45~~	(I)
200 Flood Lighting	80		$42.76~~34.56~~	(I)
250	110		$36.71~~29.67~~	(I)
250 Flood Lighting	98	$17.27~~3.17~~		(I)
400	169		$35.57~~28.75~~	(I)
400 Flood Lighting	169		$42.04~~33.98~~	(I)
400-Flood Lighting	156	$11.12~~8.48~~		(I)

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SERVICES, Outdoor Area Lighting (continued)

C. ADDITIONAL FACILITIES

(1) No change in height of existing poles in primary distribution lines shall be made, nor shall additional poles be installed in such lines, for the purpose of installing a light unless Customer elects to pay the Company the cost of such change. If requested by a Customer, Company may, at its option, install a pole for supporting a light, and external secondary facilities to such pole, and in such cases there shall be a charge of ~~Nine~~ Twelve Dollars and ~~Nineteen~~ Five Cents ($12.05~~9.19~~) per pole and secondary facilities per month. (I) Not more than two (2) one-pole extensions, or one (1) two-pole extension, may be made per Customer at any single premises. In either case, the extensions may be made only if a light is installed on each pole installed. If requested by a Customer, the Company may, at its option, install secondary facilities to serve a light, and in such cases, there shall be a charge issued to the Customer by the Company of ~~Nine~~ Twelve Dollars and ~~Nineteen~~ Five Cents ($~~9.19~~12.05) per light per month. (I) As an alternative to the charges stated herein, the Customers may pay to the Company the cost of furnishing and installing the required facilities. For facilities to be installed hereunder, the Customer shall grant such right-of-way as is required, in accordance with the provisions of this Tariff. The Customer shall obtain satisfactory written approval from the appropriate public authorities for lights to be located on public thorough fares.

(2) PROVISION FOR ADDITIONAL FACILITIES INSTALLED AT COMPANY EXPENSE IS RESTRICTED TO FACILITIES INSTALLED PRIOR TO JANUARY 27, 1979. If the Company installs additional poles, there shall be an additional monthly charge as follows: For wood poles, One Dollar and ~~Sixty~~Ninety-~~O~~Nine Cents ($1.99~~61~~) per pole (I) per lamp and ~~Three~~Four Dollars and ~~Ninety~~Eighty-~~Fou~~Seven~~r~~ Cents ($~~3.94~~4.87) for each (I) pole in excess of one (1) per lamp; for fabricated poles, ~~Eight~~ Nine Dollars and Ninety-Seven~~Six~~ Cents ($~~8.06~~9.97) per pole per lamp and ~~Ten~~ Thirteen Dollars and ~~Sixty~~Fourteen ~~Two~~ Cents ($~~10.62~~13.14) for each in excess of one (1) per lamp. After January 27, 1979, where additional facilities are required, lamps shall be installed only on facilities provided or paid for by the Customer. All facilities shall be owned and maintained by the Company.

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RESTRICTED TO FACILITIES INSTALLED PRIOR TO APRIL 9, 1981. Special equipment and/or underground service may be furnished at the Company's option upon the Customer's written request, subject to an additional charge to cover the cost of furnishing such special equipment and/or underground service. Supports of other than standard length or underground service shall be provided at the Company's option, subject to an advance payment by the Customer to the Company of the additional costs.

The Customer shall obtain all necessary approvals required for lights to be located on public thoroughfares.

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SERVICES

STREET LIGHTING SERVICE - ME

AVAILABILITY:

Available only to present Customers for installations now being served prior to December 31, 2023. This Service is applicable to overhead or underground street lighting service to municipal, local, state and federal governmental bodies, community associations and to public authorities for lighting of streets, highways, parks and similar places for the safety and convenience of the public. This Service supersedes Rate SV, Rate MH, Rate MV-1, Rate MV-2, Rate SL and Rate OSL, excepting Rate OSL, Provision A - Post Top Series Incandescent Street Lighting.

The Company will provide unmetered energy, at the rate herein provided, when the Customer furnishes, installs, owns and maintains (including lamp and photocell) the entire lighting system consisting of, but not limited to, lamps, luminaries, controls, brackets, ballasts, conductors, and poles. Lighting units will operate from dusk to dawn, which is approximately 4,200 hours per year. The Company will supply electricity at mutually agreed upon delivery points for the operation of the lights. The Company may, at any time, inspect and/or test the Customer's equipment to verify or measure actual load. This service is limited to installations of contiguous Metal Halide street lighting units located in an area previously approved by the Company or limited to Sodium Vapor, Mercury Vapor or Incandescent street light units also served under General Provision A or General Provision D of this Service.

GENERAL MONTHLY CHARGES:

Distribution Charge by Nominal Lamp Size:

Rate District	Met-Ed		
Lamp Type	Sodium Vapor		
Watts	Monthly kWh	Distribution	Monthly Minimum Charge
70	32	0.00	10.27~~8.05~~ (I)
100	46	0.00	10.06~~7.88~~ (I)
150	66	0.00	9.90~~7.76~~ (I)
200	75	0.00	9.32~~7.30~~ (I)
250	98	0.00	10.53~~8.25~~ (I)
400	156	0.00	10.32~~8.09~~ (I)
~~800~~	~~312~~	~~0.00~~	~~7.74~~

Rate District	Met-Ed		
Lamp Type	Mercury Vapor		
Watts	Monthly kWh	Distribution	Monthly Minimum Charge
100	42	0.00	10.40~~8.15~~ (I)
175	74	0.00	10.07~~7.89~~ (I)
250	107	0.00	9.60~~7.52~~ (I)
400	174	0.00	8.61~~6.75~~ (I)
1000	420	0.00	6.59~~5.16~~ (I)

Issued: ~~December~~ April 2~~2~~, 2024~~3~~

Effective: ~~January~~ June 1,

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SERVICES, STREET LIGHTING SERVICE – ME (continued)

Rate District	Met-Ed		
Lamp Type	Incandescent		
Watts	Monthly kWh	Distribution	Monthly Minimum Charge
105	44	0.00	10.25~~8.03~~ (I)
205	86	0.00	9.75~~7.64~~ (I)

Rate District	Met-Ed		
Lamp Type	Metal Halide		
Watts	Monthly kWh	Distribution	Monthly Minimum Charge
175	70	0.00	10.41~~8.16~~ (I)
250	98	0.00	10.41~~8.16~~ (I)
400	156	0.00	10.20~~7.99~~ (I)

Overhead Alternative Technology Lighting	
Distribution	Monthly Minimum Charge
0.00	10.06~~7.88~~ (I)

RIDERS:

The Riders included in this Tariff that apply to this Rate are listed in the Rider Matrix on Page 181.

DEFAULT SERVICE CHARGES:

The Price to Compare Default Service Charge shall be determined using the applicable Monthly kWh usage, from the preceding chart, multiplied by the Price to Compare Default Service Rate Rider Commercial Customer Class rate.

PAYMENT TERMS:

As per Rule 11, Payment of Bills.

TERM OF CONTRACT:

Provision of this Service requires a contract with the Company. The initial term of contract shall be not less than ten (10) years, subject to renewal for successive one (1) year terms, unless other terms shall be provided in the contract. When replacement with different type luminaire is requested by the Customer of an existing luminaire during the initial ten (10) year term of contract, the Customer shall pay the cost of removal in addition to the depreciable life of the fixture for the remainder of the contract term (to be determined by the Company). Under Provision B, the term of contract may be less than ten (10) years, but not less than one (1) year.

All non-LED light fixtures that become inoperable will be replaced with an equivalent lumen output LED light fixture. When such replacement occurs, LED rates will apply based on the Company's current electric service Tariff.

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SERVICES, STREET LIGHTING SERVICE – ME (continued)

GENERAL PROVISIONS:

(A) COMPANY OPERATION AND MAINTENANCE OF CONVENTIONAL LUMINAIRE: The Company will operate and maintain conventional (non-ornamental) Sodium Vapor, Mercury Vapor and Incandescent lighting units consisting of lamps, luminaries, controls, brackets and ballasts approved by the Company. These units will be installed on wood poles at mounting heights not to exceed forty-five (45) feet and in a manner acceptable to the Company. The Company will operate and maintain and replace the photocell controls and lamps as necessary to the extent hereinafter expressly provided at the following monthly rates and charges per light:

(1)	Sodium Vapor Lamps	$3.62~~2.84~~ (I)
(2)	Mercury Vapor Lamps	$1.49~~.17~~ (I)
(3)	Incandescent Lamps	$4.07~~3.19~~ (I)

~~Where, at the Company's option and upon Customer request, the Company has converted existing Mercury Vapor and Incandescent lights to High Pressure Sodium Vapor lights or has installed on existing poles a Company-owned standard Sodium Vapor luminaire, the Company will operate and maintain said luminaire at the rates and charges listed under Street Lighting Service this, General Provision A, provided the Customer has made a contribution, to be calculated annually.~~

(B) COMPANY OWNERSHIP OF CONVENTIONAL LUMINAIRE FACILITIES: The Company will furnish and install and own its standard Sodium Vapor, Mercury Vapor and Incandescent conventional (non-ornamental) street lighting units consisting of lamps, luminaries, controls, brackets and ballasts, mounted on the Company's wood poles and utilizing the Company's overhead distribution system. For each light, the Company will (I)
furnish without added charge up to 300 feet of overhead line on existing suitable poles. At (I)
its option, the Company may install additional wood poles, provided that a street lighting unit is then installed on each dedicated pole. The type of lighting units and fixtures currently being furnished by the Company at the time service is contracted for under this Service will be installed at the rates herein provided.:

(1)	Charges Per Month Per Light:	$3.47~~2.72~~
(2)	Charges Per Month Per Dedicated Pole:	$14.49

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SERVICES, STREET LIGHTING SERVICE – ME (continued)

(C) UNDERGROUND FEED TO STREET LIGHTS: This provision is for the installation of new facilities at new locations or the conversion of facilities at existing locations. Where the Company furnishes an underground electrical source, there shall be billed charges in addition to the other charges specified in this Service per light as follows:

Demand and Energy Charges for common lamp sizes:

Sodium Vapor			
Nominal Watts	Monthly kWh	Distribution	Monthly Minimum Charge
70	32	0.130	0.195
100	46	0.195	0.195
150	66	0.293	0.195
250	98	0.4838	0.195
400	156	0.7760	0.195
~~800~~	~~312~~	~~1.19~~	~~0.15~~

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Mercury Vapor			
Nominal Watts	Monthly kWh	Distribution	Monthly Minimum Charge
175	74	0.3628	0.195
250	107	0.5140	0.195
400	174	0.7760	0.195
1000	420	1.991.56	0.195

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Metal Halide			
Nominal Watts	Monthly kWh	Distribution	Monthly Minimum Charge
175	70	0.3427	0.195
250	98	0.48.38	0.195
400	156	0.6077	0.195

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Underground Alternative Technology Lighting	
*Distribution	Monthly Minimum Charge
0.280357	0.2217

(I)

*cents per kWh

The cost of trenching and backfilling, including breaking and replacement of concrete and other surfacing, and the provision and installation of duct or conduit (concrete encased where specified by the Company), where duct or conduit is required by the Company, shall be borne by the Customer. The cost of foundations required for support of standards shall be borne by the Customer, except that the Company will supply foundation bolts and conduit required for the installation in foundations. The Customer shall make such installations or contract with the Company or with others to do so, all to be in compliance with the Company's specifications. All installations made by (or for) the Customer shall be maintained by the Customer, except as next stated herein.

Upon mutual agreement with the Company, the Customer may transfer to the Company the ownership of such installations (except where an integral part of the Customer's property), and in the event of such transfer of ownership, the Company will thereafter maintain such equipment, and there shall be no change in the charges stated in the Rate Per Month of this Street Lighting Service, General Provisions D., E. and F.

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SERVICES, STREET LIGHTING SERVICE – ME (continued)

(D) COMPANY OPERATION & MAINTENANCE OF ORNAMENTAL LUMINARIES: The Company will operate and maintain ornamental Sodium Vapor and Mercury Vapor lighting units consisting of lamps, luminaire controls, brackets and ballasts approved by the Company and served from the Company's distribution system.

These units will be installed on ornamental standards and in a manner acceptable to the Company. The Company will operate and maintain and replace the photocell controls and lamps as necessary to the extent hereinafter expressly provided at the following rates and charges Per Month Per Light:

(1) Sodium Vapor Lamps $4.31~~3.38~~ (I)
(2) Mercury Vapor Lamps $2.45~~1.92~~ (I)

~~Where, at the Company's option and upon Customer request, the Company has converted existing Mercury Vapor and Incandescent lights to High Pressure Sodium Vapor lights or has installed on a Company-owned standard a Company-owned standard Sodium Vapor luminaire, the Company will operate and maintain said luminaire at the rates and charges listed under Street Lighting Service, General Provision D., provided the Customer has made a contribution, to be calculated annually.~~

(E) COMPANY OWNERSHIP OF ORNAMENTAL LUMINAIRE: Where at the approval of the Company, the Customer owns, installs and maintains the cable and ducts (or conduit) and the standards and foundation therefore and the Company owns, installs, and maintains its standard Sodium Vapor, Mercury Vapor or Incandescent Ornamental street light units consisting of only the lamp, ballast, control, luminaire (and its interior wiring), the Luminaire Charge per month for ornamental lights, not to exceed thirty-five (35) foot mounting height, will be as follows: (I)

Luminaire Charge: $8.24~~6.46~~ Per Light Per Month

(F) COMPANY OWNERSHIP OF ORNAMENTAL STANDARDS: Where, at the Company's option and upon Customer request, the Company has installed on a Company-owned standard a Company-owned and Company-approved standard Sodium Vapor, Mercury Vapor or Incandescent ornamental luminaire, the Company will own, operate, and maintain said standard at the following rate: (I)

$15.53~~2.17~~ Standard Charge Per Month

~~Where, at the Company's option and upon Customer request, the Company has converted existing Mercury Vapor and Incandescent lights to High Pressure Sodium Vapor lights or has installed on a Company-owned standard a Company-owned standard Sodium Vapor luminaire, the Company will operate and maintain said luminaire at the following rates and charges provided the Customer has made a contribution, to be calculated annually.~~
~~$4.10 Standard Charge Per Month.~~

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SERVICES

HIGH PRESSURE SODIUM VAPOR STREET LIGHTING SERVICE - PN

AVAILABILITY:

Penelec

Available only to present Customers for installations now being served prior to December 31, 2023. Lighting service on public streets, highways, bridges, parks and similar public places for municipalities and other governmental agencies.

GENERAL MONTHLY CHARGES:

Distribution Charge by Nominal Lamp Size:

Wood Pole

Rate District	Penelec			
Initial Lumens	Watts	kWh per Month	Distribution	
5,800	70	29	$14.32~~0.48~~	(I)
9,500	100	50	$12.68~~9.28~~	(I)
16,000	150	71	$12.06~~8.82~~	(I)
22,000	200	80	$18.41~~3.47~~	(I)
27,500	250	110	$19.34~~4.15~~	(I)
50,000	400	169	$12.66~~9.26~~	(I)

Fiberglass Pole Not Over 16 Feet

Rate District	Penelec			
Initial Lumens	Watts	kWh per Month	Distribution	
5,800	70	29	$22.89~~16.75~~	(I)
9,500	100	50	$21.27~~15.56~~	(I)
16,000	150	71	$20.64~~15.10~~	(I)
22,000	200	80	$20.94~~19.71~~	(I)
27,500	250	110	$27.83~~0.36~~	(I)
50,000	400	169	$21.21~~15.52~~	(I)

RIDERS:

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The Riders included in this Tariff that apply to this Rate are listed in the Rider Matrix on page 181.

DEFAULT SERVICE CHARGES:

The Price to Compare Default Service Charge shall be determined using the applicable Monthly kWh usage, from the preceding chart, multiplied by the Price to Compare Default Service Rate Rider Commercial Customer Class rate.

PAYMENT TERMS:

As per Rule 11, Payment of Bills.

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SERVICES, HPS VAPOR STREET LIGHTING SERVICE – PN (continued)

TERM OF CONTRACT:

Not less than five (5) years.

All non-LED light fixtures that become inoperable will be replaced with an equivalent lumen output LED light fixture. When such replacement occurs, LED rates will apply based on the Company's current electric service Tariff. (C)

GENERAL PROVISIONS:

(A) The Company shall furnish, install, and maintain at the above rates all necessary street lighting facilities consisting of lamps, luminaries, controls, brackets, and ballasts, utilizing the Company's general overhead or underground distribution system.

(B) Bills for service supplied under this Rate shall be rendered by the Company monthly.

(C) Lamps shall be lighted from dusk to dawn each and every night, or for approximately 4,200 hours per year.

(D) Additional high pressure sodium vapor street lighting fixtures of the type currently used by the Company shall be installed by the Company on existing circuits at the Customer's request at any time except during the last three (3) months of any contract term. Additional high pressure sodium vapor street lighting fixtures of the type currently used by the Company involving the construction by the Company of additional circuits and/or pole line shall be installed by the Company at the Customer's request at any time except during the last twelve (12) months of any contract term.

(E) If additional street lighting facilities are installed at the Customer's request, they shall be considered as an addition to the contract and subject to all the provisions thereof.

~~(F) If a sodium vapor unit replaces an existing mercury vapor unit that has been installed for less than ten (10) years, the Customer shall pay for the cost of removal of the mercury vapor unit in addition to the depreciable life of the fixture for the remainder of the contract term as determined by the Company.~~

(F~~G~~) If the Customer requests the Company to remove the present high pressure sodium vapor street light system to install LED lights and if the present system is less than twenty years old, the Customer shall pay the removal cost plus the remaining value of the system. (I) (I)

(G~~H~~) If a Customer requests an underground system, the additional cost shall be borne by the Customer, or may be included in the contract at the following additional charges:
Underground (1): ~~-~~Earth construction at 54.00¢ per foot.
Underground (2): Requiring removal and replacement of paving or sidewalks at 55~~40~~.00¢ per foot.
Underground (3): If a Customer furnishes and installs foundation bases for fabricated poles and the conductor raceways in accordance with Company specifications,

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the charges in items (1) and (2) shall not apply.
Underground (4): Stone construction - additional costs shall be borne by the Customer.

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SERVICES, HPS VAPOR STREET LIGHTING SERVICE – PN (continued)

(I) Underpass Lighting: High pressure sodium vapor lamps for 24-hour service shall be supplied by the Company, as follows:

Watts	kWh per Month	Distribution	
70	60	$13.60~~9.95~~	(I)
100	104	$9.54~~6.98~~	(I)
150	148	$8.78~~6.42~~	(I)
200	167	$13.65~~9.99~~	(I)
~~400~~	~~352~~	~~$5.13~~	

(J) Special equipment, including steel, aluminum or concrete poles or fiberglass poles in excess of sixteen (16) feet in length may be furnished at the Company's option, upon written request, and the additional cost there of shall be borne by the Customer.

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SERVICES

MUNICIPAL STREET LIGHTING SERVICE (SLS-MUNI)

AVAILABILITY:

Penelec

Lighting service on public streets, highways, bridges, parks and similar public places for municipalities and other governmental agencies.

THIS RATE IS RESTRICTED SOLELY TO EXISTING LAMP LOCATIONS OF CUSTOMERS WHO WERE RECEIVING SERVICE HEREUNDER ON APRIL 9, 1981. ANY CUSTOMER PRESENTLY SERVED UNDER THIS MUNICIPAL STREET LIGHTING SERVICE AND ELECTS TO TERMINATE THIS SERVICE, SHALL NOT BE PERMITTED TO RETURN AS A MUNICIPAL STREET LIGHTING SERVICE CUSTOMER.

GENERAL MONTHLY CHARGES:

Distribution Charge by Nominal Lamp Size:
~~Standard Mercury Vapor Units:~~

~~Wood Pole~~

~~Rate District~~	~~Penelec~~		
~~Initial Lumens~~	~~Watts~~	~~kWh per Month~~	~~Distribution~~
~~4,000~~	~~100~~	~~42~~	~~$7.94~~
~~8,150~~	~~175~~	~~74~~	~~$7.93~~
~~11,500~~	~~250~~	~~107~~	~~$11.09~~

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~~Fabricated Pole~~

~~Rate District~~	~~Penelec~~		
~~Initial Lumens~~	~~Watts~~	~~kWh per Month~~	~~Distribution~~
~~11,500~~	~~250~~	~~107~~	~~$17.30~~

~~High Pressure Sodium Vapor lamps installed after April 9, 1981 will be served under the provision of High Pressure Sodium Vapor Street Lighting Service.~~

~~Standard High Pressure Sodium Vapor Units:~~

~~Wood Pole~~

~~Rate District~~	~~Penelec~~		
~~Initial Lumens~~	~~Watts~~	~~kWh per Month~~	~~Distribution~~
~~27,500~~	~~250~~	~~110~~	~~$14.60~~

~~Fabricated Pole~~

~~Rate District~~	~~Penelec~~		
~~Initial Lumens~~	~~Watts~~	~~kWh per Month~~	~~Distribution~~
~~27,500~~	~~250~~	~~110~~	~~$20.98~~

~~-~~ Mercury Vapor Floodlight Units:

Wood Pole

~~Rate District~~	Penelec

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Initial Lumens	Watts	kWh per Month	Distribution
21,500	400	174	$18.15
60,000	1,000	420	$21.80

RIDERS:

The Riders included in this Tariff that apply to this Rate are listed in the Rider Matrix on page 181.

DEFAULT SERVICE CHARGES:

The Price to Compare Default Service Charge shall be determined using the applicable Monthly kWh usage, from the preceding chart, multiplied by the Price to Compare Default Service Rate Rider Commercial Customer Class rate.

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SERVICES, SLS-MUNI (continued)

~~Mercury Vapor Floodlight Units:~~

~~Wood Pole~~

~~Rate District~~	~~Penelec~~		
~~Initial Lumens~~	~~Watts~~	~~kWh per Month~~	~~Distribution~~
~~21,500~~	~~400~~	~~174~~	~~$13.28~~
~~60,000~~	~~1,000~~	~~420~~	~~$15.95~~

~~Fabricated Pole~~

~~Rate District~~	~~Penelec~~		
~~Initial Lumens~~	~~Watts~~	~~kWh per Month~~	~~Distribution~~
~~21,500~~	~~400~~	~~174~~	~~$33.07~~

~~**RIDERS:**~~

~~The Riders included in this Tariff that apply to this Rate are listed in the Rider Matrix on page 181.~~

~~**DEFAULT SERVICE CHARGES:**~~

(I)
(I)

~~The Price to Compare Default Service Charge shall be determined using the applicable Monthly kWh usage, from the preceding chart, multiplied by the Price to Compare Default Service Rate Rider Commercial Customer Class rate.~~

PAYMENT TERMS:

As per Rule 11, Payment of Bills.

TERM OF CONTRACT:

Not less than five (5) years.

GENERAL PROVISIONS:

(A) ~~(A)~~ The Company shall furnish, install, and maintain at the above rates all necessary street lighting facilities consisting of lamps, luminaries, controls, brackets, and ballasts, utilizing the Company's general overhead or underground distribution system.

(I)
(I)

(B) If a Customer requests an underground system, the additional cost shall be borne by the Customer, or may be included in the contract at the following additional charges:
Underground (1): Earth construction at 5.00¢ per foot.
Underground (2): Requiring removal and replacement of paving or sidewalks at 55.00¢ per foot.
Underground (3): If a Customer furnishes and installs foundation bases for fabricated poles and the conductor raceways in accordance with Company specifications, the charges in items (1) and (2) shall not apply.
Underground (4): Stone construction - additional costs shall be borne by the Customer.

(C) ~~The Company may, at its option, furnish special equipment to a Customer who requests it~~

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at such increased rates per lamp as may be determined by the Company.

(D) Limited Access Highway Lighting: If a Customer owns the entire street lighting installation, the Company shall supply energy, furnish and install replacement lamps and photoelectric controls, and clean the fixtures when and if necessary. Replacement of, or repairs to, Customer-owned facilities other than lamps and photoelectric controls shall be made at the Customer's expense. The Rate, per lamp per month, is as follows:

	kWh per Month	Rate
250 watt mercury vapor lamp	107	$9.44
400 watt mercury vapor lamp	174	$8.08

For mounting heights over thirty-five (35) feet, the above rates shall be increased by Three Dollars and Sixty-Four Cents ($3.64).

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SERVICES, SLS-MUNI (continued)

(E) This Special Provision E. is restricted solely to Overhead or Boulevard Street Lighting in the City of Altoona where the Company furnishes overhead circuits consisting of cable and wire from Customer-owned series street lighting transformers to pole locations. In addition to the transformers and all auxiliary equipment, consisting of lightning arresters, oil switches, relays, supporting structures and wiring, the Customer supplies and maintains all fixtures, lighting units, supports, standards, etc. Such service shall be supplied and metered by the Company at primary voltage except at the Customer's option, a portion may be supplied at secondary voltage for the operation of control equipment and for supply to self-controlled lamps connected to the Company's secondary lines. The charges for this service include the following:

(1) For each overhead self-controlled unit, served from the general overhead distribution system, a charge of Two Dollars and Fifty-Four Cents ($2.54). (I)

(2) No charge for the boulevard units.

(3) For the kilowatt-hours consumed as indicated by the summation of the monthly meter readings:

First 100,000 kWh	0.992¢ kWh
Excess kWh	0.261¢ kWh

(I)

(4) ALTERNATIVE TECHNOLOGY LIGHTING: The Alternative Technology Lighting charges shall apply to lighting facilities owned and maintained by the Customer which utilize Induction, Solid State, or Plasma Lighting technologies, or such additional alternative technology as may be specified by the Company. The Alternative Technology Lighting must be certified by an Edison Testing Laboratories "ETL" (or equivalent) to verify the actual consumption of the fixture. In addition, and in order to certify the safe operation, the fixture must be Underwriters Laboratories "UL" (or equivalent) listed.

For purposes of the Provision E, the following definitions shall apply:

Induction Lighting – Discharge lamps, where mercury or other atoms are energized to elevate their energy level, then discharge a photon as they fall back to their normal state.

Solid State Lighting – Technology using semi-conducting materials to convert electricity into light. Solid State Lighting is an umbrella term encompassing both light- emitting diodes (LEDs) and organic light-emitting diodes (OLEDs).

Plasma Lighting – Plasma lamps are a family of light sources that generate light by exciting a plasma inside a closed transparent burner or bulb using a radio frequency (RF) power. Typically, such lamps use a noble gas or a mixture of these gases and additional materials such as metal halides, sodium, mercury, or sulfur. A waveguide is used to constrain and focus the electrical field into the plasma. In operation the gas is ionized and free electrons, accelerated by the electrical field collide with gas and metal atoms. Some electrons circling around the gas and metal atoms are excited by these collisions, bringing them to a higher energy state. When the electron falls back to its original state, it emits a photon, resulting in visible light or ultraviolet radiation depending on the fill materials.

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~~(B) If a Customer requests an underground system, the additional cost shall be borne by the Customer, or may be included in the contract at the following additional charges:~~
~~Underground (1): Earth construction at 4.00¢ per foot.~~
~~Underground (2): Requiring removal and replacement of paving or sidewalks at 40.00¢ per foot.~~
~~Underground (3): If a Customer furnishes and installs foundation bases for fabricated poles and the conductor raceways in accordance with Company specifications, the charges in items (1) and (2) shall not apply.~~
~~Underground (4): Stone construction - additional costs shall be borne by the Customer.~~

~~(C) The Company may, at its option, furnish special equipment to a Customer who requests it at such increased rates per lamp as may be determined by the Company.~~

~~(D) Limited Access Highway Lighting: If a Customer owns the entire street lighting installation, the Company shall supply energy, furnish and install replacement lamps and photoelectric controls, and clean the fixtures when and if necessary. Replacement of, or repairs to, Customer-owned facilities other than lamps and photoelectric controls shall be made at the Customer's expense. The Rate, per lamp per month, is as follows:~~

	~~kWh per Month~~	~~Rate~~
~~250 watt mercury vapor lamp~~	~~107~~	~~$6.91~~
~~400 watt mercury vapor lamp~~	~~174~~	~~$5.91~~

~~For conservation purposes, a Customer may replace existing mercury vapor lamps with high pressure sodium vapor lamps at the following prices:~~

~~Watts~~	~~kWh per Month~~	~~Rate~~
~~200 watts~~	~~80~~	~~$9.07~~
~~400 watts~~	~~169~~	~~$4.43~~

~~For mounting heights over thirty-five (35) feet, the above rates shall be increased by Three Dollars and Sixty-Four Cents ($3.64).~~

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~~(E) This Special Provision E. is restricted solely to Overhead or Boulevard Street Lighting in the City of Altoona where the Company furnishes overhead circuits consisting of cable and wire from Customer-owned series street lighting transformers to pole locations. In addition to the transformers and all auxiliary equipment, consisting of lightning arresters, oil switches, relays, supporting structures and wiring, the Customer supplies and maintains all fixtures, lighting units, supports, standards, etc. Such service shall be supplied and metered by the Company at primary voltage except at the Customer's option, a portion may be supplied at secondary voltage for the operation of control equipment and for supply to self- controlled lamps connected to the Company's secondary lines. The charges for this service include the following:~~

~~(1) For each overhead self-controlled unit, served from the general overhead distribution system, a charge of One Dollar and Eighty-Six Cents ($1.86).~~

~~(2) No charge for the boulevard units.~~

~~(3) For the kilowatt-hours consumed as indicated by the summation of the monthly meter readings:~~

~~First 100,000 kWh 0.726¢ kWh~~
~~Excess kWh 0.191¢ kWh~~

~~(4) ALTERNATIVE TECHNOLOGY LIGHTING: The Alternative Technology Lighting charges shall apply to lighting facilities owned and maintained by the Customer which utilize Induction, Solid State, or Plasma Lighting technologies, or such additional alternative technology as may be specified by the Company. The Alternative Technology Lighting must be certified by an Edison Testing Laboratories "ETL" (or equivalent) to verify the actual consumption of the fixture. In addition, and in order to certify the safe operation, the fixture must be Underwriters Laboratories "UL" (or equivalent) listed.~~

~~For purposes of the Provision E, the following definitions shall apply:~~

~~**Induction Lighting** – Discharge lamps, where mercury or other atoms are energized to elevate their energy level, then discharge a photon as they fall back to their normal state.~~

~~**Solid State Lighting** – Technology using semi-conducting materials to convert electricity into light. Solid State Lighting is an umbrella term encompassing both light- emitting diodes (LEDs) and organic light-emitting diodes (OLEDs).~~

~~**Plasma Lighting** – Plasma lamps are a family of light sources that generate light by exciting a plasma inside a closed transparent burner or bulb using a radio frequency (RF) power. Typically, such lamps use a noble gas or a mixture of these gases and additional materials such as metal halides, sodium, mercury, or sulfur. A waveguide is used to constrain and focus the electrical field into the plasma. In operation the gas is ionized and free electrons, accelerated by the electrical field collide with gas and metal atoms. Some electrons circling around the gas and metal atoms are excited by these collisions, bringing them to a higher energy state. When the electron falls back to its original state, it emits a photon, resulting in visible light or ultraviolet radiation depending on the fill materials.~~

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SERVICES

PRIVATE OUTDOOR LIGHTING SERVICE – (PLS)

AVAILABILITY:

Penn Power

Available only to present Customers for installations now being served prior to May 31, 2024. (C)
Available for all-night outdoor lighting service to any Customer on the lines of the Rate District where such service can be supplied by the installation of lighting fixtures supplied directly from (1) existing secondary circuits or (2) an extension of existing secondary circuit that requires only one additional span of secondary circuit and does not require any other facilities or expenses (e.g. new pole, pole changeout, or guying). Complete lighting service will be furnished by the Company using vapor lamps installed in standard fixtures. All equipment will be installed and maintained by the Company.

GENERAL MONTHLY CHARGES:

Overhead and Post-Top (PT) Lighting Service:

The charges listed below for lights not designated as PT are for each light with luminaire and bracket arm, supplied from an existing pole and secondary facilities.

The charges listed below for lights designated as PT are for each lamp with post-top luminaire mounted on a 14'-16' post installed 4' in the ground, where service is supplied from existing secondary, including 50 feet of circuit installed in a trench provided by the customer.

Distribution Charge

Rating in Watts	Type	Nominal Lumens	Average Monthly kWh	Distribution
175	Mercury Vapor	7,500	70	$~~14.58~~20.84 (I)
175	Mercury Vapor – PT	7,500	70	$37.91~~26.52~~ (I)
400	Mercury Vapor	22,000	156	$17.92~~2.54~~ (I)
70	Sodium Vapor	5,800	32	$26.00~~18.19~~ (I)
100	Sodium Vapor – PT	9,500	46	$39.85~~27.88~~ (I)
100	Sodium Vapor	9,500	46	$26.16~~18.30~~ (I)
150	Sodium Vapor	16,000	66	$25.20~~17.63~~ (I)
250	Sodium Vapor	27,500	98	$26.43~~18.49~~ (I)
400	Sodium Vapor	50,000	156	$26.19~~18.32~~ (I)
250	Metal Halide	23,000	98	$32.62~~22.82~~ (I)
400	Metal Halide	40,000	156	$27.84~~19.48~~ (I)
1,000	Metal Halide	110,000	364	$11.89~~8.32~~ (I)

When service cannot be supplied from facilities included above and additional facilities are required, the customer will in addition to the above charges pay the following distribution charge for each pole:

For each 30’ or 35’ pole, per month	$~~11.07~~15.82 (I)
For each 40’ pole, per month	$18.41~~2.88~~ (I)

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SERVICES

HIGH PRESSURE SODIUM VAPOR STREET LIGHTING SERVICE – (SLS-SV)

AVAILABILITY:

Penn Power

Available only to present Customers for installations now being served prior to December 31, 2023. Available to municipalities and other governmental agencies for lighting public streets, highways, bridges, parking lots, parks, and similar public places. Company will furnish, install, operate, and maintain its standard HPS street light units consisting of lamps, luminaires, controls, brackets, and ballasts utilizing the Company's wood, metal or steel poles and overhead and underground distribution facilities that exist along public thoroughfares. Exceptions are as noted under Special Terms and Conditions. Lighting units will operate from sunset until sunrise, each night of the year, approximately 4,070 hours of annual operation.

GENERAL MONTHLY CHARGES:

Distribution Charge

Rating in Watts	Nominal Lumens	Average Monthly kWh	Distribution	
70	5,800	32	$14.779.87	(I)
100	9,500	46	$12.868.59	(I)
150	16,000	66	$13.058.72	(I)
250	27,500	98	$15.2510.19	(I)
400	50,000	156	$15.700.49	(I)

RIDERS:

The Riders included in this Tariff that apply to this Rate are listed in the Rider Matrix on page 181.

DEFAULT SERVICE CHARGES:

The Default Service Charges shall be determined using the applicable Average Monthly kWh usage, from the preceding chart, multiplied by the Price to Compare Default Service Rate Rider, Commercial Customer Class rate.

ADDITIONAL FACILITIES:

When the customer requests service that requires additional facilities, such as wood, metal or ornamental poles not presently considered a part of the Company's existing overhead or underground distribution system, the customer shall bear these additional costs. The customer shall also bear the cost of rearranging or extending the existing facilities necessary to serve additional lights or to obtain the required mounting height. All necessary street lighting facilities are supplied, installed, owned, operated, and maintained by the Company and are connected to the Company's available general distribution system. The equipment installed under the above rate is of the type currently being furnished by the Company at the time service is contracted.~~.~~ (C)

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SERVICES, SLS-SV (continued

~~the time service is contracted.~~
The Company will install the street ~~–~~lights as requested upon payment by the customer of the aforementioned excess costs. The customer may elect to pay monthly minimum charges for a period not to exceed 60 months based on the estimated construction cost of such additional facilities.

REPLACEMENTS:

~~If the customer requests the Company to remove the present street light system to install high pressure sodium vapor lights and if the present system is less than twenty years old, the customer shall pay the removal cost plus the remaining value of the system. If the customer terminates his present street lighting service within twelve months of requesting service under this schedule, the above condition of service remains in effect. However, in the case where the lights have been in place longer than ten years, and the customer replaces a portion of the existing mercury vapor system with sodium vapor and further requests that the removed mercury vapor lights replace a portion of the existing incandescent lights, the Company will assume these costs provided that there is remaining value in the mercury vapor lights, i.e., not fully depreciated. If the customer chooses, or is unable, to replace existing incandescent lights with the replaced mercury vapor lights, the customer shall pay the remaining life value of the removed mercury vapor lights including poles and hardware.~~

If the customer requests the Company to remove the present high pressure sodium vapor street light system to install LED lights and if the present system is less than twenty years old, the customer shall pay the removal cost plus the remaining value of the system.

TERMS OF PAYMENT:

The net amount billed is due and payable within a period of thirty days. If the net amount is not paid on or before the date shown on the bill for payment of net amount, the bill shall bear interest at the rate of 2% per month of the unpaid net balance.

CONTRACT:

Electric service hereunder will be furnished in accordance with a written contract which by its terms shall be in full force and effect for a period of ten years and shall continue in force thereafter for five-year periods unless either party shall give to the other not less than 60 days' notice in writing prior to the expiration date of any of said five-year period that the contract shall be terminated at the expiration date of said five-year period. When a contract is terminated in the manner provided herein, the service will be discontinued.

RULES AND REGULATIONS:

The Company's Standard Rules and Regulations shall apply to the installation and use of electric service .

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~~HIGH PRESSURE SODIUM VAPOR STREET LIGHTING SERVICE; DIVIDED OWNERSHIP (SLS-SVD)~~

~~AVAILABILITY:~~

~~Penn Power~~

~~Available only to present Customers for installations now being served prior to December 31, 2023. Available to municipalities and other governmental agencies for lighting public streets, highways, bridges, parking lots, parks, and similar public places. The Company will furnish energy and maintenance only to those HPS street light units that are listed in the Company's approved material standards. Maintenance shall include lamp replacement, photo-cell replacement, and scheduled cleaning. Lighting units will operate from sunset to sunrise, each night of the year, approximately 4,070 hours of annual operation.~~

~~GENERAL MONTHLY CHARGES:~~

~~Distribution Charge~~

~~Rating in Watts~~	~~Nominal Lumens~~	~~Average Monthly kWh~~	~~Distribution~~
~~70~~	~~5,800~~	~~32~~	~~$4.33~~
~~100~~	~~9,500~~	~~46~~	~~$4.31~~
~~150~~	~~16,000~~	~~66~~	~~$5.36~~
~~250~~	~~27,500~~	~~98~~	~~$5.86~~
~~400~~	~~50,000~~	~~156~~	~~$3.37~~

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~~RIDERS:~~

~~The Riders included in this Tariff that apply to this Rate are listed in the Rider Matrix on page 181.~~

~~DEFAULT SERVICE CHARGES:~~

~~The Default Service Charges shall be determined using the applicable Average Monthly kWh usage, from the preceding chart, multiplied by the Price to Compare Default Service Rate Rider, Commercial Customer Class rate.~~

~~GENERAL CONDITIONS:~~

~~When the Customer requests service under this schedule, the Company will install the luminaire, lamp mast arm, photocell, and fuse as provided by the governmental agency with payment for material and estimated installation costs in advance of construction. The Company will connect the street lights to the circuit and provide maintenance as noted above. The governmental agency shall be responsible for all costs associated with the vandalism of the fixture and repair, removal or replacement of luminaires. These costs shall be billed to the governmental agency at actual costs.~~

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~~SERVICES, SLS-SVD (continued)~~

~~ADDITIONAL FACILITIES:~~

~~When the Customer requests service that requires additional facilities, such as wood, metal or ornamental poles not presently considered a part of the Company's existing overhead or underground distribution system, the Customer shall bear these additional costs. The Customer shall also bear the cost of rearranging or extending the existing facilities necessary to serve additional lights or to obtain the required mounting height. All necessary street lighting facilities are provided by the customer for installation by the Company with payment in advance of construction. The Customer shall be responsible for the expense of maintaining the street light equipment except for maintenance to be provided by the Company as noted above.~~

~~REPLACEMENTS:~~

~~If the Customer requests the Company to remove the present street light system to install high pressure sodium vapor lights and if the present system is less than twenty years old, the Customer shall pay the removal cost plus the remaining value of the system. If the Customer terminates his present street lighting service within twelve months of requesting service under this schedule, the above condition of service remains in effect. However, in the case where the lights have been in place longer than ten years, and the customer replaces a portion of the existing mercury vapor system with sodium vapor and further requests that the removed mercury vapor lights replace a portion of the existing incandescent lights, the Company will assume these costs provided that there is remaining value in the mercury vapor lights, i.e., not fully depreciated. If the Customer chooses, or is unable, to replace existing incandescent lights with the replaced mercury vapor lights, the Customer shall pay the remaining life value of the removed mercury vapor lights including poles and hardware.~~

~~If the Customer requests the Company to remove the present high pressure sodium vapor street light system to install LED lights and if the present system is less than twenty years old, the Customer shall pay the removal cost plus the remaining value of the system.~~

~~TERMS OF PAYMENT:~~

~~The net amount billed is due and payable within a period of thirty days. If the net amount is not paid on or before the date shown on the bill for payment of net amount, the bill shall bear interest at the rate of 2% per month of the unpaid net balance.~~ This page is intentionally left blank.

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~~**CONTRACT:**~~

~~Electric service hereunder will be furnished in accordance with a written contract which by its terms shall be in full force and effect for a period of ten years and shall continue in force thereafter for five-year periods unless either party shall give to the other not less than 60 days' notice in writing prior to the expiration date of any of said five-year period that the contract shall be terminated at the expiration date of said five-year period. When a contract is terminated in the manner provided herein, the service will be discontinued.~~

~~**RULES AND REGULATIONS:**~~

~~The Company's Standard Rules and Regulations shall apply to the installation and use of electric service.~~

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SERVICES

SCHEDULE 51
STREET LIGHTING SERVICE

AVAILABILITY:

West Penn

Available only to present Customers for installations now being served prior to June 6, 1997 for mercury vapor street lighting to municipalities and to unincorporated communities, for lighting public bridges and major highway interchanges, for other suitable readily accessible locations as solely determined by the Company, and for connections existing as of August 28, 1985.

GENERAL MONTHLY CHARGES:

Distribution Charge by Nominal Lamp Size:

Rate District	West Penn			
Lumen	Watts	kWh	Monthly Rate	
8,150	175	74	$14.59~~10.17~~	(I)
11,500	250	103	$20.18~~14.07~~	(I)
21,500	400	162	$24.80~~17.29~~	(I)
60,000	1,000	386	$38.45~~26.81~~	(I)

RIDERS:

The Riders included in this Tariff that apply to this Rate are listed in the Rider Matrix on page 181.

DEFAULT SERVICE CHARGES:

For Customers receiving Default Service from the Company, the Price to Compare Default Service Rate Rider, Commercial Customer Class rate applies.

GENERAL:

Compensating for Transmission and Distribution Losses.

Multiplying Customer's calculated on-peak lighting energy by 1.09333 and calculated off-peak lighting energy by 1.04808 produces the generation energy that must be delivered to the system within the West Penn Rate District.

The rating of lamps in lumens is for identification and shall approximate the manufacturer's standard rating .

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SERVICES

SCHEDULE 52
OUTDOOR LIGHTING SERVICE

AVAILABILITY:

West Penn
Available for existing high pressure sodium vapor outdoor lighting installed before June 6, 1997 and for existing mercury vapor installations installed prior to August 28, 1985.

GENERAL MONTHLY CHARGES:

Distribution Charge by Nominal Lamp Size:

Rate District	West Penn		
Lamp Type	High Pressure Sodium Vapor		
Lumen	Watts	kWh	Monthly Rate
9,500	100	51	$1~~1.72~~6.81 (I)

Rate District	West Penn		
Lamp Type	Mercury Vapor		
Lumen	Watts	kWh	Monthly Rate
4,000	100	45	$12.55~~8.75~~ (I)
8,150	175	74	$14.14~~9.86~~ (I)
21,500	400	162	$23.00~~16.04~~ (I)

RIDERS:

The Riders included in this Tariff that apply to this Rate are listed in the Rider Matrix on page 181.

DEFAULT SERVICE CHARGES:

For Customers receiving Default Service from the Company, the Price to Compare Default Service Rate Rider, Commercial Customer Class rate applies.

GENERAL:
Compensating for Transmission and Distribution Losses:

Multiplying Customer's calculated on-peak lighting energy by 1.09333 and calculated off-peak lighting energy by 1.04808 produces the generation energy that must be delivered to the system within the West Penn Rate District.

The rating of lamps in lumens is for identification purposes only and shall approximate the manufacturer's standard rating. All lamps are lighted from dusk to dawn aggregating approximately 4,200 hours per year.

Company will, at its own cost, install, operate, and maintain its standard overhead outdoor lighting equipment.

When, in the sole determination of the Company, such facilities reach the end of their useful life and replacement is desired by the Customer, the Customer will be required to contribute to replacement under whatever additional facilities plan is then in effect under this rate.

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SERVICES

SCHEDULE 53
STREET AND AREA LIGHTING

AVAILABILITY:

West Penn

Available only for present Customers for installations being served prior to June 6, 1997 for high pressure sodium vapor street and area lighting to Customers for lighting roadways, parking lots, and other suitable readily-accessible areas as solely determined by the Company.

GENERAL MONTHLY CHARGES:

Distribution Charge by Nominal Lamp Size:

OVERHEAD SERVICE

Rate District	West Penn		
Lumen	Watts	kWh	Monthly Rate
9,500	100	51	$18.82~~3.12~~ (I)
22,000	200	86	$25.05~~17.47~~ (I)
*50,000	400	167	$36.24~~25.27~~ (I)

*Also available for floodlighting application.

UNDERGROUND SERVICE

Low Mount

Rate District	West Penn		
Lumen	Watts	kWh	Monthly Rate
9,500	100	51	$32.74~~22.83~~ (I)

High Mount

Rate District	West Penn			
Lumen	Watts	kWh	Single Luminaire Per Pole	Each Additional Luminaire Per Pole
9,500	100	51	$64.24~~44.79~~ (I)	$30.78~~21.46~~ (I)
22,000	200	86	$63.73~~44.44~~ (I)	$32.81~~22.88~~ (I)
50,000	400	167	$69.17~~48.23~~ (I)	$38.23~~26.66~~ (I)

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RIDERS:

The Riders included in this Tariff that apply to this Rate are listed in the Rider Matrix on page 181.

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SERVICES

SCHEDULE 54
STREET LIGHTING SERVICE

AVAILABILITY:

West Penn

Available only to present Customers for installations now being served prior to June 6, 1997 for high pressure sodium vapor street lighting to municipalities and to unincorporated communities and for lighting major highway interchanges and other suitable readily accessible locations as solely determined by the Company.

GENERAL MONTHLY CHARGES:

Distribution Charge by Nominal Lamp Size:

Rate District	West Penn		
Lumen	Watts	kWh	Monthly Rate
9,500	100	51	$17.77~~12.39~~ (I)
22,000	200	86	$24.07~~16.78~~ (I)
50,000	400	167	$35.22~~24.56~~ (I)

RIDERS:

The Riders included in this Tariff that apply to this Rate are listed in the Rider Matrix on page 181.

DEFAULT SERVICE CHARGES:

For Customers receiving Default Service from the Company, the Price to Compare Default Service Rate Rider, Commercial Customer Class rate applies.

GENERAL:

Compensating for Transmission and Distribution Losses.

Multiplying Customer's calculated on-peak lighting energy by 1.09333 and calculated off-peak lighting energy by 1.04808 produces the generation energy that must be delivered to the system within the West Penn Rate District.

The rating of lamps in lumens is for identification purposes only and shall approximate the manufacturer's standard rating.

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SERVICES

SCHEDULE 55
AREA LIGHTING SERVICE – UNDERGROUND DISTRIBUTION

AVAILABILITY:

West Penn

Available only to present Customers for installations now being served prior to June 6, 1997 for high-pressure sodium vapor lighting to municipalities for area lighting service from an underground distribution system. Also available for existing mercury vapor installations installed prior to January 8, 1989.

GENERAL MONTHLY CHARGES:

Distribution Charge by Nominal Lamp Size:

Rate District	West Penn		
Lamp Type	Sodium Vapor Low Mount		
Lumen	Watts	kWh	Monthly Rate
9,500	100	51	$31.72~~22.12~~ (I)

Rate District	West Penn		
Lamp Type	Sodium Vapor High Mount – Single Luminaire per pole		
Lumen	Watts	kWh	Monthly Rate
9,500	100	51	$58.44~~40.75~~ (I)
22,000	200	86	$62.66~~43.69~~ (I)

Rate District	West Penn		
Lamp Type	Sodium Vapor High Mount – Each additional Luminaire per pole		
Lumen	Watts	kWh	Monthly Rate
22,000	200	86	$31.65~~22.07~~ (I)

Rate District	West Penn		
Lamp Type	Mercury Vapor		
Lumen	Watts	kWh	Monthly Rate
8,150	175	74	$27.21~~18.97~~ (I)

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RIDERS:

The Riders included in this Tariff that apply to this Rate are listed in the Rider Matrix on page 181.

DEFAULT SERVICE CHARGES:

For Customers receiving Default Service from the Company, the Price to Compare Default Service Rate Rider, Commercial Customer Class rate applies.

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SERVICES

SCHEDULE 56
STREET LIGHTING SERVICE - CUSTOMER-OWNED EQUIPMENT

AVAILABILITY:

West Penn

Available only to present Customers for installations now being served prior to June 6, 1997 for high-pressure sodium vapor street lighting to municipalities. This Schedule is not available to serve lighting systems in an area where there will be a mix of Company-owned and Customer-owned systems.

GENERAL MONTHLY CHARGES:

Distribution Charge by Nominal Lamp Size:

Rate District	West Penn			
Lumen	Watts	kWh	Installed on Customer-Owned Pole	Installed on Company's Distribution system
9,500	100	51	$7.24~~5.05~~	$9.62~~6.71~~
22,000	200	86	$11.99~~8.36~~	$15.56~~10.85~~
50,000	400	167	$19.55~~13.63~~	$23.71~~16.53~~

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RIDERS:

The Riders included in this Tariff that apply to this Rate are listed in the Rider Matrix on page 181.

DEFAULT SERVICE CHARGES:

For Customers receiving Default Service from the Company, the Price to Compare Default Service Rate Rider, Commercial Customer Class rate applies.

GENERAL:

Compensating for Transmission and Distribution Losses.

Multiplying Customer's calculated on-peak lighting energy by 1.09333 and calculated off-peak lighting energy by 1.04808 produces the generation energy that must be delivered to the system within the West Penn Rate District.

The rating of lamps in lumens is for identification purposes only and shall approximate the manufacturer's standard rating.

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SERVICES

SCHEDULE 57
OUTDOOR LIGHTING
EQUIPMENT, MAINTENANCE, AND UNMETERED SERVICE

AVAILABILITY:

West Penn

Available for existing outdoor lighting installed before December 31, 2023 and for existing mercury vapor installations installed prior to February 13, 2009. Available for roadway and other outdoor lighting supplied from overhead or underground secondary distribution system of the Company and contracted for by a Customer for lighting accessible areas.

GENERAL MONTHLY CHARGES:

Distribution Charge by Nominal Lamp Size:

OVERHEAD SERVICE

Rate District	West Penn			
Lamp Type	High Pressure Sodium – Vertical Open Lens Luminaire ("OL")			
Lumen	Watts	kWh	Installed on New Wood Pole	Installed on Existing Pole
9,500	100	51	$~~21.41~~30.71	$~~11.92~~17.10

Rate District	West Penn		
Lamp Type	Mercury Vapor - Horizontal Luminaire (Cobra Head)		
Lumen	Watts	kWh	Monthly Rate
8,150	175	74	$13.88~~9.68~~ (I)

Rate District	West Penn		
Lamp Type	High Pressure Sodium - Horizontal Luminaire (Cobra Head)		
Lumen	Watts	kWh	Monthly Rate
9,500	100	51	$16.81~~1.72~~ (I)
22,000	200	86	$22.44~~15.65~~ (I)
50,000	400	167	$32.43~~22.61~~ (I)

Rate District	West Penn		
Lamp Type	Metal Halide - Horizontal Luminaire (Cobra Head)		
Lumen	Watts	kWh	Monthly Rate
8,500	100	51	$~~1~~23.95~~6.70~~ (I)
11,600	175	74	$~~16.70~~23.95 (I)
36,000	400	157	$34.97~~24.38~~ (I)
90,000	1000	379	$50.54~~35.24~~ (I)

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SERVICES, SCHEDULE 57 (continued)

Rate District	West Penn		
Lamp Type	High Pressure Sodium Floodlight		
Lumen	Watts	kWh	Monthly Rate
22,000	200	86	$25.41~~17.72~~ (I)
50,000	400	167	$35.22~~24.56~~ (I)

Rate District	West Penn		
Lamp Type	Metal Halide Floodlight		
Lumen	Watts	kWh	Monthly Rate
36,000	400	157	$35.55~~24.79~~ (I)
90,000	1000	379	$50.54~~35.24~~ (I)

UNDERGROUND SERVICE

Rate District	West Penn		
Lamp Type	High Pressure Sodium - Colonial Post Top Luminaire 14' Mounting Height		
Lumen	Watts	kWh	Monthly Rate
9,500	100	51	$29.33~~0.45~~ (I)

Rate District	West Penn		
Lamp Type	Metal Halide - Colonial Post Top Luminaire 14' Mounting Height		
Lumen	Watts	kWh	Monthly Rate
11,600	175	74	$35.97~~25.08~~ (I)

Rate District	West Penn		
Lamp Type	High Pressure Sodium - Horizontal Luminaire (Cobra Head) 30' Mounting Height[1]		
Lumen	Watts	kWh	Single Luminaire Per Pole ~~Each Additional Luminaire Per Pole~~ (I) (I)
9,500	100	51	$54.71~~38.15~~ ~~$14.18~~ (I)
22,000	200	86	$57.30~~39.95~~ ~~$18.88~~
50,000	400	167	$61.12~~42.62~~ ~~$27.30~~

[1] Mounted on a 30' direct burial pole. (I)

Rate District	West Penn		
Lamp Type	Metal Halide - Horizontal Luminaire (Cobra Head) 30' Mounting Height		
Lumen	Watts	kWh	Monthly Rate
36,000	400	157	$~~51.57~~73.96

Rate District	West Penn				
Lamp Type	High Pressure Sodium - Rectangular Luminaire (Shoe Box) 30' Mounting Height				
Lumen	Watts	kWh	Single Luminaire Per Pole, with base[2]	Single Luminaire Per Pole, no base	Each Additional Luminaire Per Pole
9,500	100	51	$86.74~~60.48~~	$64.24~~44.79~~	$30.78~~21.46~~
22,000	200	86	$77.52~~54.05~~	$59.72~~41.64~~	$35.34~~24.64~~
50,000	400	167	$80.51~~56.14~~	$74.71~~52.09~~	$41.32~~28.81~~

[2] With base includes the installation of a non-concrete power installed foundation where soil conditions warrant its application.

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SERVICES, SCHEDULE 57 (continued)

~~Rate District~~	~~West Penn~~			
~~Lamp Type~~	~~Metal Halide – Rectangular Luminaire (Shoe Box) 30' Mounting Height~~			
~~Lumen~~	~~Watts~~	~~kWh~~	~~Single Luminaire Per Pole, no base~~	~~Each Additional Luminaire Per Pole~~
~~36,000~~	~~400~~	~~157~~	~~$53.56~~	~~$31.68~~

RIDERS:

The Riders included in this Tariff that apply to this Rate are listed in the Rider Matrix on page 181.

DEFAULT SERVICE CHARGES:

For Customers receiving Default Service from the Company, the Price to Compare Default Service Rate Rider, Commercial Customer Class rate applies.

TERM:

SHORT TERM

Short Term Service having an initial term of thirty (30) days is available if the Customer makes an initial payment of the cost of installation and removal of the luminaire and bracket in addition to any other payments required under "CONDITIONS" below. This initial payment shall be refundable with interest if the lighting system remains in service for five years. After the initial term, the Agreement shall remain in effect until canceled by either party with not less than thirty (30) days prior written notice of cancellation.

LONG TERM

Long Term Service having an initial term of ten years is available and monthly rate as set forth in this schedule shall be reduced by fifty cents per lamp. After the initial term, the Agreement shall remain in effect until canceled by either party with not less than 90 days prior written notice of cancellation.

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SERVICES

SCHEDULE 58
OUTDOOR LIGHTING MAINTENANCE AND UNMETERED SERVICE

AVAILABILITY:

West Penn
Available for high-pressure sodium, mercury vapor and metal halide lighting being served prior to February 13, 2009.

GENERAL MONTHLY CHARGES:

Distribution Charge

Installed On Customer Owned Pole:

Rate District	West Penn			
Lamp Type	High Pressure Sodium Vapor			
Lumen	Watts	kWh	Monthly Rate	
9,500	100	51	$6.48~~4.52~~	(I)
22,000	200	86	$11.14~~7.77~~	(I)
50,000	400	167	$18.17~~12.67~~	(I)

Rate District	West Penn			
Lamp Type	Mercury Vapor			
Lumen	Watts	kWh	Monthly Rate	
21,500	400	162	$12.92~~9.01~~	(I)

Rate District	West Penn			
Lamp Type	Metal Halide			
Lumen	Watts	kWh	Monthly Rate	
15,000	250	103	$11.59~~8.08~~	(I)
36,000	400	157	$12.33~~8.60~~	(I)
90,000	1,000	379	$22.65~~15.79~~	(I)

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SERVICES, SCHEDULE 58 (continued)

Installed on Company's Distribution System:

Rate District	West Penn		
Lamp Type	High Pressure Sodium Vapor		
Lumen	Watts	kWh	Monthly Rate
9,500	100	51	$8.95~~6.24~~ (I)
22,000	200	86	$13.38~~9.33~~ (I)
50,000	400	167	$20.41~~14.23~~ (I)

Rate District	West Penn		
Lamp Type	Metal Halide		
Lumen	Watts	kWh	Monthly Rate
11,600	175	74	$12.33~~8.60~~ (I)
15,000	250	103	$13.74~~9.58~~ (I)
36,000	400	157	$14.57~~10.16~~ (I)
90,000	1,000	379	$24.85~~17.33~~ (I)

Note: The rating of the lamps in lumens is for identification and shall approximate the manufacturer's standard rating.

RIDERS:

The Riders included in this Tariff that apply to this Rate are listed in the Rider Matrix on page 181.

DEFAULT SERVICE CHARGES:

For Customers receiving Default Service from the Company, the Price to Compare Default Service Rate Rider, Commercial Customer Class rate applies.

TERM:

Initial term of the Agreement shall be one year. After the initial term, the Agreement shall remain in effect until a 30-day written notice of cancellation is provided and, unless Customer provides specific date in writing more than 30 days in the future, upon the expiration of 30 days. Any remaining balance due for extra facilities, rearrangement of facilities or other additional installed costs which were separately billed over the term of the agreement shall also become immediately due and payable.

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SERVICES

SCHEDULE 59
OUTDOOR LIGHTING EQUIPMENT AND MAINTENANCE SERVICE

AVAILABILITY:

West Penn

Available for roadway and other outdoor lighting being served prior to February 13, 2009 where energy is supplied by Customer's metered service and contracted for by a Customer for lighting accessible areas.

GENERAL MONTHLY CHARGES:

Distribution Charge

OVERHEAD SERVICE Installation on Existing Pole:

Rate District	West Penn		
Lamp Type	Mercury Vapor – Horizontal Luminaire (Cobra Head)		
Lumen	Watts	kWh	Monthly Rate
8,150	175	74	$14.84~~0.35~~ (I)

Rate District	West Penn		
Lamp Type	High Pressure Sodium – Horizontal Luminaire (Cobra Head)		
Lumen	Watts	kWh	Monthly Rate
9,500	100	51	$16.36~~11.41~~ (I)
22,000	200	86	$21.35~~14.89~~ (I)
50,000	400	167	$25.30~~17.64~~ (I)

Rate District	West Penn		
Lamp Type	Metal Halide - Horizontal Luminaire (Cobra Head)		
Lumen	Watts	kWh	Monthly Rate
36,000	400	157	$24.35~~16.98~~ (I)

Rate District	West Penn		
Lamp Type	High Pressure Sodium Floodlight		
Lumen	Watts	kWh	Monthly Rate
22,000	200	86	$22.30~~15.55~~ (I)
50,000	400	167	$25.57~~17.83~~ (I)

Rate District	West Penn		
Lamp Type	Metal Halide Floodlight		
Lumen	Watts	kWh	Monthly Rate
36,000	400	157	$24.37~~16.99~~ (I)
90,000	1,000	379	$38.28~~26.69~~ (I)

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SERVICES, SCHEDULE 59 (continued)

UNDERGROUND SERVICE

Rate District	West Penn		
Lamp Type	High Pressure Sodium - Colonial Post Top Luminaire 14' Mounting Height		
Lumen	Watts	kWh	Monthly Rate
9,500	100	51	$29.69~~0.70~~ (I)

Rate District	West Penn		
Lamp Type	Metal Halide - Colonial Post Top Luminaire 14' Mounting Height		
Lumen	Watts	kWh	Monthly Rate
11,600	175	74	$34.23~~23.87~~ (I)

~~Rate District~~	~~West Penn~~		
~~Lamp Type~~	~~Metal Halide - Horizontal Luminaire (Cobra Head) 30' Mounting Height, Single Luminaire Per Pole~~		
~~Lumen~~	~~Watts~~	~~kWh~~	~~Monthly Rate~~
~~90,000~~	~~1,000~~	~~379~~	~~$50.57~~ (I)

~~Rate District~~	~~West Penn~~		
~~Lamp Type~~	~~High Pressure Sodium - Rectangular Luminaire (Shoe Box) 30' Mounting Height, Single Luminaire Per Pole, no base~~		
~~Lumen~~	~~Watts~~	~~kWh~~	~~Monthly Rate~~
~~9,500~~	~~100~~	~~51~~	~~$42.74~~

Rate District	West Penn		
Lamp Type	Metal Halide - Rectangular Luminaire (Shoe Box) 30' Mounting Height, Single Luminaire Per Pole, no base		
Lumen	Watts	kWh	Monthly Rate
36,000	400	157	$40.02~~57.40~~ (I)

Note: The rating of the lamps in lumens is for identification and shall approximate the manufacturer's standard rating.

RIDERS:

The Riders included in this Tariff that apply to this Rate are listed in the Rider Matrix on page 181.

TERM:

Short Term Service having an initial term of thirty (30) days is available if the Customer makes an initial payment of the cost of installation, and removal of the luminaire and bracket in addition to any other payments required under "CONDITIONS" below. This initial payment shall be refundable, with interest, if the lighting system remains in service for five years. After the initial term, the Agreement shall remain in effect until canceled by either party with not less than thirty (30) days prior written notice of cancellation.

Long Term Service having an initial term of ten (10) years is available and monthly rate as set forth in this schedule shall be reduced by fifty cents per lamp. After the initial term, the Agreement shall remain in effect until canceled by either party with not less than ninety (90) days prior written notice of cancellation. Municipal lighting service is typically provided under long term agreement for initial and supplemental installation.

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SERVICES

SCHEDULE 71
MERCURY VAPOR STREET AND HIGHWAY LIGHTING SERVICE

AVAILABILITY:

West Penn

Available only to present Customers for installations now being served prior to August 26, 1978. This Schedule applies to lighting service sold for the lighting of public streets, public highways, and other public outdoor areas in municipalities, governmental units, and unincorporated communities where such service can be supplied from the existing general distribution system.

This Schedule is also applicable within private property which is open to the general public such as private walkways, streets, and roads when the property and buildings are under common ownership and when supply from the Company's distribution system is directly available and when lighting service is contracted for by the owner thereof.

GENERAL MONTHLY CHARGES:

Distribution Charge

Underground Supply Metal Pole:

Low Mounting

Rate District	West Penn		
Lumen	Watts	kWh	Monthly Rate
~~4,000~~	~~100~~	~~45~~	~~$13.79~~
8,150	175	74	$~~16.56~~23.75

All lamps are lighted from dusk to dawn every night or for approximately 4,200 hours per annum.

RIDERS:

The Riders included in this Tariff that apply to this Rate are listed in the Rider Matrix on page 181.

DEFAULT SERVICE CHARGES:

For Customers receiving Default Service from the Company, the Price to Compare Default Service Rate Rider, Commercial Customer Class rate applies.

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RIDER MATRIX

Rate District	Rates and Services	STAS	TCJA	USC	EE&C-C	SMT	DSS	SPRVC	DSIC
ME	RS, GS-V	X	X	X	X	X	X	X	X
ME	GS-S, GS-M, GS-L, GP, MS	X	X		X	X	X	X	X
ME	TP	X	X		X	X	X	X	
ME	BL	X	X				X	X	X
ME	SL, ~~O-SL,~~ LED-SL, OALS	X	X		X		X	X	X
PN	RS, GS-V	X	X	X	X	X	X	X	X
PN	GS-S, GS-M, GS-L, GP, TP, H	X	X		X	X	X	X	X
PN	BL	X	X				X	X	X
PN	HPS-SL, M-SL, LED-SL, OALS	X	X		X		X	X	X
PP	RS, GS-V	X	X	X	X	X	X	X	X
PP	GS-S, GS-M, GS-L, GP, TP, PNP	X	X		X	X	X	X	X
PP	PLS, SV~~, SVD~~, LED, OALS	X	X		X		X	X	X
WP	RS, GS-V	X	X	X	X	X	X		X
WP	GS-S, GS-M, GS-L, GP, TP	X	X		X	X	X		X
WP	44, 46	X	X		X	X	X		
WP	51, 52, 53, 54, 55, 56, 57, 58, 71, LED-SL, OALS	X	X		X		X		X
WP	59	X							
PSU	GP	X	X		X	X	X		

Rider Titles

STAS	State Tax Adjustment Surcharge Rider
TCJA	Tax Cuts and Jobs Act Voluntary Surcharge Rider
USC	Universal Service Cost Rider
EE&C-C	Energy Efficiency and Conservation Charge Rider
SMT	Smart Meter Technologies Charge Rider
DSS	Default Service Support Rider
SPVRC	Solar Photovoltaic Requirements Charge Rider
DSIC	Distribution System Improvement Charge

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STATE TAX ADJUSTMENT SURCHARGE RIDER

After the addition of the charges provided in other applicable Riders, a State Tax Adjustment Surcharge ("STAS") as outlined below shall be applied effective for service rendered on and after January 1, 20254 in addition to all other billings calculated under the provisions of this Tariff. (C)

Rate District	Met-Ed	Penelec	Penn Power	West Penn	PSU
Surcharge	0.002%	0.007%	-0.002%	-0.005%	-0.005% (C)

The State Tax Adjustment Surcharge will be recomputed using the elements prescribed by the Commission in its regulations at 52 Pa. Code §69.51, et seq. and at 52 Pa. Code §54.91, et seq.:

1. on December 21 of each year until the surcharge is rolled into base rates, or

2. whenever the Companies experience a material change in any of the taxes used in calculation of the surcharge due to any changes in its state tax liability arising under 66 Pa. C.S. §§ 2806(g), 2809(c) or 2810.

The recalculation will be submitted to the Commission within ten (10) days after the occurrence of the event which occasions such recomputation or as prescribed in the Commission's regulations at 52 Pa. Code §54.91, et seq. If the recomputed surcharge is less than the one in effect, the Companies will, or if the recomputed surcharge is more than the one in effect the Companies may, submit with such recomputation a tariff or supplement to reflect such recomputed surcharge. The effective date of such tariff or supplement shall be ten (10) days after the filing or as prescribed in the Commission's regulations at 52 Pa. Code §54.91, et seq.

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TAX CUTS AND JOBS ACT VOLUNTARY SURCHARGE RIDER

To implement the effects of the Tax Cuts and Jobs Act ("TCJA"), on March 15, 2018 the Pennsylvania Public Utility Commission ("Commission") issued a Temporary Rates Order at Docket No. M-2018-2641242 directing the Companies to file its current base rates and riders as temporary rates, pursuant to Section 1310(d) of the Public Utility Code 66 Pa. C.S. § 1310(d). Subsequently, on May 17, 2018, the Commission entered an Order superseding the March 15, 2018 Temporary Rates Order directing the utility to establish rates as follows:

Rate District	Met-Ed	Penelec	Penn Power	West Penn	PSU
Surcharge	- ~~3.91%~~0.00 %	- ~~6.01%~~0.00 %	- ~~3.39%~~0.00 %	- ~~3.13%~~0.00 %	- ~~3.13%~~0.00 %

A negative surcharge will apply as a credit for intrastate service to all customer bills rendered on and after January 1, 202~~4~~5. This negative surcharge will apply equally to all customers in the Residential Customer Class, the Commercial Customer Class and the Industrial Customer Class, exclusive of STAS and all automatic adjustment clause rider revenues.

The negative surcharge will be reconciled at the end of each calendar year and will remain in place until the Company files and the Commission approves new base rates for the Company pursuant to Section 1308(d) that include the effects of the TCJA tax rate changes.

The Tax Cuts and Jobs Act Voluntary Surcharge ("TCJAVSC") shall be calculated in accordance with the formula set forth below:

$$\text{TCJAVSC} = \frac{(TS - E)}{\text{Distribution Revenues}}$$

Where:

TS = The estimated current tax savings for the Companies, resulting from all changes in corporate taxes resulting from the TCJA compared to taxes that would have been accrued absent TCJA, based on the Company's most current budget for the Computational Period. Calculated consistent with Appendix A, attached to the Commission's Order at Docket No. R- 2018-3000597.

E = The over or under-refunding of the TCJAVSC that result from the billing of the TCJVSC during the Reconciliation Period, with interest. The reconciliation report showing the actual amounts of over refund / (under refund) shall be filed with the Commission 120 days after the end of the Reconciliation Year and included in the following calendar year's TCJAVSC (an over refund is denoted by a positive E and an under refund is denoted by a negative E). Interest shall be computed monthly for the over or under refund at the residential mortgage lending rate specified by the Secretary of Banking in accordance with the Loan Interest and Protection Law (41 P.S. §§101, et seq.).

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NET METERING RIDER (continued)

3. Meter aggregation on properties owned or leased and operated by a customer-generator shall be allowed for purposes of net metering. Meter aggregation shall be limited to meters located on properties within two (2) miles of the boundaries of the customer-generator's property. Meter aggregation shall only be available for properties located within the Company's service territory. Physical meter aggregation shall be at the customer-generator's expense. The Company shall provide the necessary equipment to complete physical aggregation. If the customer-generator requests virtual meter aggregation, it shall be provided by the Company at the customer-generator's expense. The customer-generator shall be responsible only for any incremental expense entailed in processing his account on a virtual meter aggregation basis. (C)

~~4. If a net metering Customer served on Rate 44, 46, GS-V, GS Small, GS Medium, GS Large, GP, TP, MS and H, generates electricity such that the self generation results in a 10% or more reduction in the customer's purchase of electricity through the Company's transmission and distribution network for any calendar year when compared to the calendar year immediately prior to the installation of the generation, the net metering Customer shall be responsible for its share of stranded costs to prevent interclass or intraclass cost shifting..~~ (C)

APPLICATION:

Customer-generators seeking to receive service under the provisions of this Rider must submit a written application to the Company demonstrating compliance with the Net Metering Rider provisions and quantifying the total rated generating capacity of the customer-generator facility.

NET METERING FOR SHOPPING CUSTOMERS

1. Customer-generators may take net metering services from EGSs that offer such services.

2. If a net-metering customer takes service from an EGS, the Company will credit the customer for distribution charges for each kilowatt hour produced by a Tier I or Tier II resource installed on the customer-generator's side of the electric revenue meter, up to the total amount of kilowatt hours delivered to the customer by the Company during the billing period. If a customer-generator supplies more electricity to the electric distribution system than the EDC delivers to the customer-generator in a given billing period, the excess kilowatt hours shall be carried forward and credited against the customer-generator's usage in subsequent billing periods at the Company's distribution rates. Any excess kilowatt hours at the end of the PJM planning period will not carry over to the next year and reduce distribution charges. The customer-generator is responsible for the customer charge, demand charge and other applicable charges under the applicable Rates Schedule.

3. If the Company delivers more kilowatt hours of electricity than the customer-generator facility feeds back to the Company's system during the billing period, all charges of the applicable rate schedule shall be applied to the net kilowatt hours of electricity that the Company delivered. The customer-generator is responsible for the customer charge, demand charge and other applicable charges under the applicable Rate Schedule.

4. Pursuant to Commission regulations, the credit or compensation terms for excess electricity produced by customer-generators who are customers of EGSs shall be stated in the service agreement between the customer-generator and the EGS.

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5. If a customer-generator switches electricity suppliers, the Company shall treat the end of the service as if it were the end of the PJM planning period.

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ENERGY EFFICIENCY AND CONSERVATION CHARGE RIDER

An Energy Efficiency and Conservation ("EEC") Charge ("Phase IV EE&C-C") shall be applied to each Billing Unit during a billing month to Customers served under this Tariff, with the exception of those served under Borderline Service rates.

Residential, Commercial, and Street Lighting Customer Class rates will be calculated to the nearest one-thousandth of a cent per kWh. Industrial Customer Class rates will be calculated to the nearest one-hundredth of a dollar per kW PLC. The Phase IV EE&C-C rates shall be calculated separately for each Customer Class according to the provisions of this rider.

For service rendered June 1, 2023 through May 31, 2024, the Phase IV EE&C-C rates billed by Customer Class are as follows:

Met-Ed				
Customer Class	Residential	Commercial	Street Lighting	Industrial
Rate Schedule	RS	GS-V, GS-S, GS-M, MS, Outdoor Area Lighting Service	Street Lighting Service (SLS), ~~Ornamental SLS,~~ LED SLS	GS-L, GP, TP
Charge	0.192 cents per kWh	0.129 cents per kWh	0.058 cents per kWh	$0.32 per kW PLC

(C)

Penelec				
Customer Class	Residential	Commercial	Street Lighting	Industrial
Rate Schedule	RS	GS-V, GS-S, GS-M, H, Outdoor Area Lighting Service	HPS SLS, Municipal SLS, LED SLS	GS-L, GP, TP
Charge	0.226 cents per kWh	0.175 cents per kWh	0.011 cents per kWh	$0.24 per kW PLC

Penn Power				
Customer Class	Residential	Commercial	Street Lighting	Industrial
Rate Schedule	RS	GS-S, GS-S(GSDS), GS-M, PLS, Outdoor Area Lighting, GS-V, PNP	SV~~, SVD~~, LED	GS-L, GP, TP
Charge	0.200 cents per kWh	0.206 cents per kWh	0.185 cents per kWh	$0.44 per kW PLC

(C)

West Penn				
Customer Class	Residential	Commercial	Street Lighting	Industrial
Rate Schedule	RS	GS-V, GS-S, GS-M, Outdoor Area Lighting	51:58, 71, 72	GS-L, GP, TP, 44, 46
Charge	0.162 cents per kWh	0.167 cents per kWh	(0.106) cents per kWh	$0.22 per kW PLC

(C)

PSU	
Customer Class	Industrial
Rate Schedule	GP
Charge	$0.22 per kW PLC

(C) Change

Issued: April~~December~~ 22, 2023~~4~~

Effective: June~~January~~ 1,

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SMART METER TECHNOLOGIES CHARGE RIDER

A Smart Meter Technologies ("SMT") Charge ("SMT-C") shall be applied as a monthly Customer charge during each billing month to metered Customers served under this Tariff, with the exception of those served under Borderline Service rates, all Customer class SMT-C charges will be determined to the nearest cent except for the West Penn Residential customer class which will be to the nearest one-thousandth of a cent per kWh. The SMT-C rates shall be calculated separately for each Customer Class according to the provisions of this rider. For all Customers, the SMT-C shall be included in the distribution charges of the monthly bill.

For service rendered on or after January 1, 2025~~4~~ the SMT-C rates billed by Customer Class are as follows:

Met-Ed			
Customer Class	Residential	Commercial	Industrial
Rate Schedule	RS, GS-V	GS-S, GS-M, MS	GS-L, GP, TP
Charge	$~~(1.000)~~ per month	$0~~1.92~~ per month	$0~~6.69~~ per month

(C)

Penelec			
Customer Class	Residential	Commercial	Industrial
Rate Schedule	RS, GS-V	GS-S, GS-M, H	GS-L, GP, LP
Charge	$~~(0.84)~~ per month	$0.~~52~~ per month	$0~~9.87~~ per month

(C)

Penn Power			
Customer Class	Residential	Commercial	Industrial
Rate Schedule	RS, GS-V	GS-S, GS-S(GSDS), GS-M, PNP	GS-L, GP, GT
Charge	$~~(0.60)~~ per month	$~~1.~~04 per month	$0~~4.85~~ per month

(C)

West Penn			
Customer Class	Residential	Commercial	Industrial
Rate Schedule	RS, GS-V	GS-S, GS-M	GS-L, 44, 46
Charge	$~~(0.00103)~~ per kWh	$~~(0.04)~~ per month	$0~~7.89~~ per month

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PRICE TO COMPARE DEFAULT SERVICE RATE RIDER

A Price to Compare Default Service Rate ("$PTC_{Default}$") shall be applied to each kWh of Default Service that the Company delivers to Customers under this rider as determined to the nearest one-thousandth of a cent per kWh. The $PTC_{Default}$ rate shall be billed to Customers receiving Default Service from the Company under this rider. The rates shall be calculated according to the provisions of this rider.

For service rendered December 1, 2023 through May 31, 2024 the $PTC_{Default}$ rates billed by Customer Class are as follows:

Met-Ed		
Customer Class	Residential	Commercial
Rate Schedule	RS, GS-V	GS-S, GS-M (PTC), MS, Borderline Service, Street Lighting Service, LED Street Lighting Service~~,~~ ~~Ornamental Street Lighting~~ and Outdoor Lighting Service
Charge	$0.11306 per kWh	$0.11872 per kWh

Penelec		
Customer Class	Residential	Commercial
Rate Schedule	RS, GS-V	GS-S, GS-M (PTC), H, Borderline Service, Street Lighting Service, ~~Ornamental Street Lighting,~~ LED Street Lighting Service and Outdoor Lighting Service
Charge	$0.10607 per kWh	$0.11603 per kWh

Penn Power		
Customer Class	Residential	Commercial
Rate Schedule	RS, GS-V	GS-S, GS-M (PTC), PNP, PLS, SV, Outdoor Lighting Service ~~SVD, SM~~ and LED
Charge	$0.11231 per kWh	$0.13109 per kWh

West Penn		
Customer Class	Residential	Commercial
Rate Schedule	RS, GS-V	GS-S, GS-M (PTC), 51-58, 71, Outdoor Lighting Service and LED ~~and 72~~
Charge	$0.10001 per kWh	$0.11023 per kWh

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DEFAULT SERVICE SUPPORT RIDER

A Default Service Support ("DSS") rate shall be applied to DSS Sales delivered by the Company to Delivery Service Customers under this rider as determined to the nearest one-thousandth of a cent per kWh or dollar per kW NSPL, as applicable. The DSS rate shall be billed to Customers receiving Delivery Service from the Company under this rider. The DSS rates shall be calculated according to the provisions of this rider. The DSS Rider shall be non-bypassable.

For service rendered during the DSS Initial Computational Period and thereafter, the DSS Computational Year, the DSS rates billed by Rate Schedule are as follows:

Rate District	Met-Ed			
Customer Class	Residential	Commercial		Industrial
Rate Schedule	RS, GS-V	GS-S	GS-M, MS, ~~Outdoor Area Lighting Service~~OALS, STLT, LED, BRD	GS-L, GP, TP
Charge	0.405 cents per kWh	0.110 cents per kWh	0.111 cents per kWh	$0.621 per kW NSPL

Rate District	Penelec		
Customer Class	Residential	Commercial	Industrial
Rate Schedule	RS, GS-V	GS-S, GS-M, H, BRD, LED, Street Lighting, Municipal Street Lighting, ~~Outdoor Area Lighting Service~~OALS	GS-L, GP, TP
Charge	0.842 cents per kWh	0.388 cents per kWh	$2.812 per kW NSPL

Rate District	Penn Power			
Customer Class	Residential	Commercial		Industrial
Rate Schedule	RS, GS-V	GS-S	PNP, GS-M, PLS, ~~S~~SV, ~~SVD,~~ SM, ~~L~~LED, OALS	GS-L, GP, TP, GS-S (GSDS)
Charge	(0.072) cents per kWh	(0.176) cents per kWh	(0.181) cents per kWh	$(0.842) per kW NSPL

Rate District	West Penn			
Customer Class	Residential	Commercial		Industrial
Rate Schedule	RS, GS-V	GS-S	GS-M, 51-58, 71, ~~72~~LED, OALS	GS-L, GP, TP, 44, 46
Charge	0.443 cents per kWh	0.182 cents per kWh	0.177 cents per kWh	$1.237 per kW NSPL

Rate District	PSU
Customer Class	Industrial
Rate Schedule	GP
Charge	$1.237 per kW NSPL

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PARTIAL SERVICES RIDER

AVAILABILITY/APPLICABILITY:

This Rider applies to general service customers having on-site non-synchronous generation equipment or synchronous equipment that does not qualify for the Net Metering Rider capable of supplying a portion of their power requirements for other than emergency purposes. Electricity sold under this Rider may not be resold; nor may it be used to operate the auxiliary loads of the generating facilities while those facilities are generating electricity for sale.

In addition to the charges included in the applicable rate schedule, all of the following general monthly charges are applicable to Delivery Service Customers.

Penelec

For any Customer taking backup and maintenance service from the Company as of January 1, 2015, the following applies: Customers who take service at a voltage level less than 115,000 volts but are served directly from a 115,000 volt or greater source through a single transformation shall be billed by the Company for backup and maintenance service at the transmission voltage charges plus a monthly fee equal to 1% of the net book value in such facilities owned by the Company at such lower volts that are dedicated to providing service to such Customer.

GENERAL MONTHLY CHARGES:

In addition to the standard charges based on the Customer's applicable rate schedule, ~~T~~the monthly~~An additional~~ A~~a~~dministrative F~~f~~ee listed below ~~per month,~~ will be charged~~, along with their applicable rate schedules. plus the charges listed below,~~. The ~~administrative fee~~distribution charges ~~is charged~~below are dependent~~ing~~ upon the voltage at which the Customer is being served and the services (i.e., Backup Demand and/or Maintenance Demand) selected by the Customer:

Rate District	Met-Ed	Penelec	Penn Power	West Penn
Administrative Fee	$97.45~~79.28~~	$108.01 ~~86.43~~	$70.58~~50.00~~	$120.82~~86.4 3~~

(I)

Rate District	Met-Ed	Penelec	Penn Power	West Penn
Distribution Charge	Backup Demand (Dollars/kW)			
Secondary Voltage	$3.89~~1~~ 2	$6.12~~5.~~ ~~01~~	$4.65~~3.27~~	$4.10~~2.99~~
Primary Voltage	$2.84~~2~~ 4	$3.25~~2.~~ ~~60~~	$4.75~~3.26~~	$0.63~~44~~
Transmission Voltage	$0.20~~1~~ 6	$0.35~~28~~	$0.35~~0.27~~	$0.11~~08~~

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Rate District	Met-Ed	Penelec	Penn Power	West Penn
Distribution Charge	Maintenance Demand (Dollars/kW)			
Secondary Voltage	$3.12~~2.~~ ~~50~~	$4.90~~.0~~ ~~1~~	$3.72~~2.62~~	$3.27~~2.39~~
Primary Voltage	$2.27~~1.~~ ~~79~~	$2.60~~08~~	$3.79~~2.60~~	$0.63~~37~~
Transmission Voltage	$0.1~~63~~	$0.2~~72~~	$0.2~~92~~	$0.10~~07~~

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FIRSTENERGY PENNSYLVANIA
ELECTRIC COMPANY

Supplement No. 3 to
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PARTIAL SERVICES RIDER (continued)

PAYMENT TERMS:

As per Rule 11, Payment of Bills.

TERM OF CONTRACT:

Each Customer shall be required to enter into a Delivery Service contract with the Company for a minimum one (1) year term. If the Delivery Service contract is terminated by the Customer prior to its expiration, the Minimum Charge provisions of this Rate Schedule shall apply. If the Customer's capacity or service requirements increase, the Company, in its sole and exclusive judgment, may at any time require the Customer to enter into a new Delivery Service contract.

TERMS AND CONDITIONS:

A. Except where modified by this Rider, the Customer shall be subject to the terms and conditions of the Rate Schedule that would otherwise apply to the Customer.

B. Service under this Rider shall be supplied only at locations where, in the Company's sole and exclusive discretion, there exists lines and equipment of sufficient capacity to supply the service requested by the Customer.

C. The Customer's total combined capacity for the Backup and Maintenance Service shall not exceed the capacity of the generator(s) or other source of power to the Customer that is experiencing the outage.

D. The Customer's generators or other source of supply shall not be operated in parallel with the Company's lines except upon written consent of the Company or as defined under the contractual arrangements.

E. The periods of the year to be considered peak periods are from December 15 through March 15 and May 31 through September 15. Non-peak periods shall be the remaining periods of the year. Peak and non-peak periods may be changed from time to time by the Company after giving notice to the Customer.

(C)

F. ~~For purposes of this Rider, the On-peak hours shall be defined as 9 a.m. – 9 p.m. weekdays with Off-peak hours encompassing all other hours.~~

~~F~~G. The Company may, at its option, require the Customer to install metering equipment sufficient to verify the performance of the Customer's generating equipment.

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PARTIAL SERVICES RIDER (continued)

GENERAL PROVISIONS:

A. BACKUP SERVICE:

1. Following the written request of the Customer indicating the amount of Backup Service required, the Company shall supply such service each month at the charges listed under General Monthly Charges.

2. During any billing period in which the Customer's generating equipment or other source of power experiences a forced or unscheduled outage which requires the Company to provide backup energy, the Customer shall be required to pay the Company for (i) the backup capacity at the charges listed in this Rider, General Monthly Charges, (ii) all capacity in excess of the specified capacity as Supplemental Service, (iii) all energy purchased at the charges and applicable riders set forth in the Rate Schedule that would otherwise apply to said Customer, and (iv) if actual capacity is greater than the backup capacity, a minimum bill will apply in the following months for demand determination. The minimum bill will apply even if the actual capacity is less than the backup capacity in any given month. The minimum bill will end after eleven (11) months or start over when the actual capacity is greater than backup capacity.

3. During any billing period in which the Company is not required to provide energy to "backup" the Customer's generating equipment or other source of power, the Customer shall pay to the Company the charges listed under General Monthly Charges for backup capacity.

4. Backup Service at the charges listed in this Rider, General Monthly Charges is limited to fifteen percent (15%) of the On-peak hours and fifteen percent (15%) of the Off-peak hours during any and all rolling consecutive twelve-month billing periods. Backup Service beyond fifteen percent (15%) of the time during a particular consecutive twelve-month period shall be billed to the Customer by the Company as Supplement Service at the Rate Schedule that would otherwise apply to said Customer. (C)

5. The Customer shall permit the Company to install metering on the customers generation at the customers expense (phone line) or the Customer is required to notify the Company of the failure of its generating equipment in order to invoke this Rider Paragraph A2 of the Backup Service provision. The Company shall not be required to rebill the Customer if the Company is not notified of the equipment failure prior to the Company's scheduled billing date of the Customer's account.

6. Backup Service Billing Demand shall be the Contract Demand for Backup Service.

7. The Backup Service Measured Demand shall equal the lesser of a) the difference between the generating capability of the Customer's generator less the actual amount generated in a fifteen (15) minute period as measured by Company's metering located on the Customer Generator, or as provided with documentation acceptable to the Company by the Customer, or b) the Backup Service Billing Demand.

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FIRSTENERGY PENNSYLVANIA
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PARTIAL SERVICES RIDER (continued)

B. MAINTENANCE SERVICE:

1. At the option of the Company, Customers may schedule their maintenance outages at any and all hours, during the periods from March 15 to May 31, September 15 to December 15, July 4 and Labor Day. Customers may also schedule their maintenance outages during Off-peak hours of the remainder of the year. ~~For purposes of this Rider, On-peak shall be defined as 9 a.m. – 9 p.m. weekdays, with all Off-peak hours being all other hours.~~ (C)

2. Customers who schedule their maintenance outages as set forth in this Rider Paragraph B1 and who request maintenance service in accordance with this Rider Paragraph B7, shall be billed by the Company at the charges listed under General Monthly Charges for the additional demands created during the scheduled outage up to the amount of requested maintenance power. In addition, the Customer shall be billed by, and pay to, the Company normal monthly charges including, but not limited to, the Monthly Minimum Charges, Demand Charges, Backup and Energy Charges at the Rate Schedule(s) that would otherwise apply to said Customer.

3. The additional demands, subject to maintenance charges, created during the scheduled outage shall not exceed the specified Maintenance Service capacity. Maintenance Service at the charges listed under General Monthly Charges shall be limited to twenty-five percent (25%) of the time (i.e., hours) during any and all rolling consecutive twelve (12) month periods. Maintenance Service beyond twenty-five percent (25%) of the time during a particular consecutive twelve (12) month period shall be billed by the Company at the Rate Schedule that would otherwise apply to said Customer. (C)

4. When the Customer's scheduled maintenance outage of the generating facility cannot be scheduled in accordance with this Rider Paragraph B1, the demand established shall be subject to the charges and conditions set forth in the applicable Rate Schedule that would otherwise apply to said Customer.

5. The Company may, at its option, allow a Customer to extend the maintenance outages into On-peak periods provided that the length of extension into these periods does not exceed five (5) days. The demands established during these periods shall be billed by the Company at the charges specified in General Monthly Charges.

6. The Customer shall provide thirty (30) days written advance notice to the Company of a scheduled maintenance outage and specify the amount of maintenance power required. The Company shall make the Maintenance Service available within thirty (30) days before or after the Customer's requested maintenance outage.

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DISTRIBUTION SYSTEM IMPROVEMENT CHARGE RIDER

In addition to the net charges provided for in this Tariff, a charge of:

Rate District	Met-Ed	Penelec	Penn Power	West Penn
Net Charge	0.004~~.09~~%	0.004~~.3~~0%	0.007~~.5~~%	0.004~~.53~~%

(D)

will apply consistent with the Commission Orders dated June 9, 2016 and April 19, 2018, at Docket Nos. (ME) P-2015-2508942, (PN) P-2015-2508936, (PP) P-2015-2508931, and (WP) P-2015-2508948 approving the Distribution System Improvement Charge ("DSIC"). This charge will be effective ~~during the period~~ January 1, 2024~~5 through March June 30~~1, 2024. (C)

1. General Description

A. Purpose: To recover the reasonable and prudent costs incurred to repair, improve, or replace eligible property which is completed and placed in service and recorded in the individual accounts, as noted below, between base rate cases and to provide the Rate Districts with the resources to accelerate the replacement of aging infrastructure, to comply with evolving regulatory requirements and to develop and implement solutions to regional supply problems.

The costs of extending facilities to serve new customers are not recoverable through the DSIC.

B. Eligible Property: The DSIC-eligible property will consist of the following:

- Poles and towers (account 364);
- Overhead conductors (account 365) and underground conduit and conductors (accounts 366 and 367);
- Line transformers (account 368) and substation equipment (account 362);
- Any fixture or device related to eligible property listed above, including insulators, circuit breakers, fuses, reclosers, grounding wires, crossarms and brackets, relays, capacitors, converters and condensers;
- Unreimbursed costs related to highway relocation projects where an electric distribution company must relocate its facilities; and
- Other related capitalized costs.

C. Effective Date: The DSIC will become effective July 1, 2016.

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FIRSTENERGY PENNSYLVANIA
ELECTRIC COMPANY

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GENERATION STATION POWER RIDER

AVAILABILITY

Available to Generation Facilities that produce electric energy that will be sold at wholesale and are owned and/or operated by a qualified member of PJM Interconnection, L.L.C. (PJM), as defined in the PJM Operating Agreement. The net energy output must be reported on an hourly basis to PJM and is interconnected to the Company's facilities.

The net energy output is the difference in energy between the Generation Facility's output and Station Power over a monthly period, as determined by the PJM. Net Energy Output is positive when the output exceeds the Station Power and negative when the Station Power exceeds the output, all as measured by an electronic meter acceptable to the Company.

Station Power is the energy used for operating the electric equipment on the site of a Generation Facility.

DETERMINATION OF RATES

All bills for service are based on charges specified in the applicable rate schedule for firm service (including applicable riders and surcharges) under which the Customer is eligible to receive service, subject to the additional provisions of this rule.

(1) When the Generating Facility's Net Energy Output is positive for the monthly billing period:

a. Customers receiving metered service over 100 kilovolts shall pay the Company the Fixed Distribution Charge of the applicable rate schedule.

b. Customers receiving metered Service under 100 kilovolts shall pay the Company the Fixed Distribution Charge along with the Distribution Charge portion of the applicable rate schedule.

~~(1)~~c. ~~, the monthly minimum charge for Delivery Service is the minimum bill provision in the applicable rate schedule.~~

(2) When the Generation Facility's Net Energy Output is negative for the monthly billing period, the Company shall apply all Delivery Service components of the applicable rate schedule, using the negative Net Energy Output to determine the Billing kWh component and the peak monthly kW usage to determine the Billing kW component.

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FirstEnergy Pennsylvania Electric Company
Outdoor Area Lighting Service
Rate Summary

Line No.	Description	Flood					Security			Shoebox			Underpass		
		30	50	90	130	260	30	50	90	50	90	130	30	50	90
1	Install Cost per Light	$ 1,193.50	$ 1,211.00	$ 1,309.50	$ 1,457.00	$ 1,595.00	$ 983.50	$ 974.00	$ 1,036.00	$ 1,163.00	$ 1,176.50	$ 1,465.50	$ 1,221.00	$ 1,221.00	$ 1,284.50
2	Other Dist. Plant	$ 755.68	$ 766.76	$ 829.13	$ 922.52	$ 1,009.90	$ 622.72	$ 616.70	$ 655.96	$ 736.37	$ 744.92	$ 927.90	$ 773.09	$ 773.09	$ 813.30
3	General Plant	$ 78.06	$ 79.21	$ 85.65	$ 95.30	$ 104.32	$ 64.33	$ 63.71	$ 67.76	$ 76.07	$ 76.95	$ 95.85	$ 79.86	$ 79.86	$ 84.02
4	Total Install	$ 2,027.25	$ 2,056.97	$ 2,224.28	$ 2,474.82	$ 2,709.22	$ 1,670.55	$ 1,654.41	$ 1,759.72	$ 1,975.44	$ 1,998.37	$ 2,489.26	$ 2,073.96	$ 2,073.96	$ 2,181.82
5	Fixed Charge Rate:	12.52%	12.52%	12.52%	12.52%	12.42%	12.53%	12.57%	12.65%	12.59%	12.58%	12.52%	12.57%	12.57%	12.56%
6	Total Revenue Requirement:	$ 4,546.14	$ 4,612.80	$ 4,987.99	$ 5,549.83	$ 6,023.06	$ 3,750.73	$ 3,726.25	$ 4,002.99	$ 4,455.89	$ 4,506.16	$ 5,582.21	$ 4,671.85	$ 4,671.85	$ 4,908.28
7	Revenue Requirement NPV:	$ 2,462.38	$ 2,498.48	$ 2,701.70	$ 3,006.02	$ 3,265.31	$ 2,031.30	$ 2,017.37	$ 2,159.56	$ 2,412.03	$ 2,439.32	$ 3,023.56	$ 2,529.28	$ 2,529.28	$ 2,657.65
8	Annual Levelized Payment:	$ 253.83	$ 257.56	$ 278.50	$ 309.87	$ 336.60	$ 209.40	$ 207.96	$ 222.62	$ 248.64	$ 251.46	$ 311.68	$ 260.73	$ 260.73	$ 273.96
9	Monthly Fixture Charge	$ 21.15	$ 21.46	$ 23.21	$ 25.82	$ 28.05	$ 17.45	$ 17.33	$ 18.55	$ 20.72	$ 20.95	$ 25.97	$ 21.73	$ 21.73	$ 22.83
10	Gross Receipts Tax	5.90%	5.90%	5.90%	5.90%	5.90%	5.90%	5.90%	5.90%	5.90%	5.90%	5.90%	5.90%	5.90%	5.90%
11	Monthly Fixutre Charge	**$ 22.48**	**$ 22.81**	**$ 24.66**	**$ 27.44**	**$ 29.81**	**$ 18.54**	**$ 18.42**	**$ 19.71**	**$ 22.02**	**$ 22.27**	**$ 27.60**	**$ 23.09**	**$ 23.09**	**$ 24.26**

FirstEnergy Pennsylvania Electric Company
Levelized Payment Calculation

Flood / 30W / Install 1

Line No.	Year (A)	Undepreciated Balance (B)	Book Depr. Expense (C)	Tax Depreciation Rate (D)	Tax Depreciation Expense (E)	DIT Expense (F)	ADIT (G)	Rate Base Balance (H)	Interest Expense (I)	Equity Return (J)	CIT Expense (K)	Property Taxes (L)	Customer Expense (N)	Distribution O&M (O)	Total Fixed Chgs (P)	Present Value (Q)	Levelized Payment (R)
1	**0**	$2,027															
2	**1**	$1,926	$101	5.00%	$101	$0	$0	$1,926	$41	$117	$44	$1	$20	$4	$328	$303	$254
3	**2**	$1,825	$101	5.00%	$101	$0	$0	$1,825	$38	$110	$42	$1	$20	$4	$317	$271	$254
4	**3**	$1,723	$101	5.00%	$101	$0	$0	$1,723	$36	$104	$39	$1	$20	$4	$307	$242	$254
5	**4**	$1,622	$101	5.00%	$101	$0	$0	$1,622	$34	$98	$37	$1	$20	$4	$296	$216	$254
6	**5**	$1,520	$101	5.00%	$101	$0	$0	$1,520	$32	$92	$35	$1	$20	$4	$285	$193	$254
7	**6**	$1,419	$101	5.00%	$101	$0	$0	$1,419	$30	$86	$32	$1	$20	$4	$275	$172	$254
8	**7**	$1,318	$101	5.00%	$101	$0	$0	$1,318	$28	$80	$30	$1	$20	$4	$264	$153	$254
9	**8**	$1,216	$101	5.00%	$101	$0	$0	$1,216	$26	$74	$28	$1	$20	$4	$254	$135	$254
10	**9**	$1,115	$101	5.00%	$101	$0	$0	$1,115	$24	$68	$25	$1	$20	$4	$243	$120	$254
11	**10**	$1,014	$101	5.00%	$101	$0	$0	$1,014	$21	$61	$23	$1	$20	$4	$233	$106	$254
12	**11**	$912	$101	5.00%	$101	$0	$0	$912	$19	$55	$21	$1	$20	$4	$222	$94	$254
13	**12**	$811	$101	5.00%	$101	$0	$0	$811	$17	$49	$18	$1	$20	$4	$211	$82	$254
14	**13**	$710	$101	5.00%	$101	$0	$0	$710	$15	$43	$16	$1	$20	$4	$201	$72	$254
15	**14**	$608	$101	5.00%	$101	$0	$0	$608	$13	$37	$14	$1	$20	$4	$190	$63	$254
16	**15**	$507	$101	5.00%	$101	$0	$0	$507	$11	$31	$12	$1	$20	$4	$180	$55	$254
17	**16**	$405	$101	5.00%	$101	$0	$0	$405	$9	$25	$9	$1	$20	$4	$169	$48	$254
18	**17**	$304	$101	5.00%	$101	$0	$0	$304	$6	$18	$7	$1	$20	$4	$159	$42	$254
19	**18**	$203	$101	5.00%	$101	$0	$0	$203	$4	$12	$5	$1	$20	$4	$148	$36	$254
20	**19**	$101	$101	5.00%	$101	$0	$0	$101	$2	$6	$2	$1	$20	$4	$137	$31	$254
21	**20**	$0	$101	5.00%	$101	$0	$0	$0	$0	$0	$0	$1	$20	$4	$127	$26	$254
22	**21**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
23	**22**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
24	**23**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
25	**24**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
26	**25**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
27	**26**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
28	**27**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
29	**28**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
30	**29**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
31	**30**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
32	**Total**	**$0**	**$2,027**		**$2,027**	**$0**		**$0**	**$406**	**$1,166**	**$438**	**$18**	**$407**	**$85**	**$4,546**	**$2,462**	**$5,077**

NPV	**$2,462**	**NPV Check**	**$2,462**
Levelized Payment	**$254**	**Fixed Charge Rate**	**12.52%**

Calculations:

1 - Column (B): Beg. Bal. = New Install Cost; Reduced annually by Column (C); Year End Balances
2- Column (C) = Beg. Bal Column (B) / Assumed Book Life Investment (yrs)
3 - Column (D) = MACRS Depreciation
4 - Column (E) = Column (D) X Beg. Bal. Column (B)
5 - Column (F) = (Column (E) - Column (C)) X Composite Income Tax Rate
6 - Column (G) = Column (F) + Column (G) of prior period
7 - Column (H) = Column (B) - Column (G)
8 - Column (I) = Column (H) X Assumed Debt Ratio X Assumed Debt Cost
9 - Column (J) = Column (H) X Assumed Equity Ratio X Assumed Equity Cost
10 - Column (K) = Column (J) X Composite Income Tax Rate / (1 - Composite Income Tax Rate) - Column F
11 - Column (L) = New Install Cost Beg. Bal. X Taxes Other Than Income Allocation Factor
12 - Column (M) = New Install Cost Beg. Bal. X A&G Allocation Factor
13 - Column (N) = New Install Cost Beg. Bal. X Customer Expense Allocation Factor
14 - Column (O) = New Install Cost Beg. Bal. X Distribution O&M Allocation Factor
15 - Column (P) = Column (C) + Column (F) + Column (I) + Column (J) + Column (K) + Column (L) + Column (M) + Column (N) + Column (O)
16 - Column (Q) = Column (P) / (1+ Rate of Return) ^ Column (A)
17 - Fixed Charge Rate = Levelized Payment / Beg. Bal. Column (B)

FirstEnergy Pennsylvania Electric Company
Levelized Payment Calculation

Flood / 50W / Install 1

Line No.	Year (A)	Undepreciated Balance (B)	Book Depr. Expense (C)	Tax Depreciation Rate (D)	Tax Depreciation Expense (E)	DIT Expense (F)	ADIT (G)	Rate Base Balance (H)	Interest Expense (I)	Equity Return (J)	CIT Expense (K)	Property Taxes (L)	Customer Expense (N)	Distribution O&M (O)	Total Fixed Chgs (P)	Present Value (Q)	Levelized Payment (R)
1	**0**	$2,057															
2	**1**	$1,954	$103	5.00%	$103	$0	$0	$1,954	$41	$118	$44	$1	$21	$4	$333	$308	$258
3	**2**	$1,851	$103	5.00%	$103	$0	$0	$1,851	$39	$112	$42	$1	$21	$4	$322	$275	$258
4	**3**	$1,748	$103	5.00%	$103	$0	$0	$1,748	$37	$106	$40	$1	$21	$4	$311	$246	$258
5	**4**	$1,646	$103	5.00%	$103	$0	$0	$1,646	$35	$100	$37	$1	$21	$4	$300	$219	$258
6	**5**	$1,543	$103	5.00%	$103	$0	$0	$1,543	$33	$93	$35	$1	$21	$4	$290	$196	$258
7	**6**	$1,440	$103	5.00%	$103	$0	$0	$1,440	$30	$87	$33	$1	$21	$4	$279	$174	$258
8	**7**	$1,337	$103	5.00%	$103	$0	$0	$1,337	$28	$81	$30	$1	$21	$4	$268	$155	$258
9	**8**	$1,234	$103	5.00%	$103	$0	$0	$1,234	$26	$75	$28	$1	$21	$4	$257	$137	$258
10	**9**	$1,131	$103	5.00%	$103	$0	$0	$1,131	$24	$68	$26	$1	$21	$4	$247	$122	$258
11	**10**	$1,028	$103	5.00%	$103	$0	$0	$1,028	$22	$62	$23	$1	$21	$4	$236	$108	$258
12	**11**	$926	$103	5.00%	$103	$0	$0	$926	$20	$56	$21	$1	$21	$4	$225	$95	$258
13	**12**	$823	$103	5.00%	$103	$0	$0	$823	$17	$50	$19	$1	$21	$4	$215	$84	$258
14	**13**	$720	$103	5.00%	$103	$0	$0	$720	$15	$44	$16	$1	$21	$4	$204	$73	$258
15	**14**	$617	$103	5.00%	$103	$0	$0	$617	$13	$37	$14	$1	$21	$4	$193	$64	$258
16	**15**	$514	$103	5.00%	$103	$0	$0	$514	$11	$31	$12	$1	$21	$4	$182	$56	$258
17	**16**	$411	$103	5.00%	$103	$0	$0	$411	$9	$25	$9	$1	$21	$4	$172	$49	$258
18	**17**	$309	$103	5.00%	$103	$0	$0	$309	$7	$19	$7	$1	$21	$4	$161	$42	$258
19	**18**	$206	$103	5.00%	$103	$0	$0	$206	$4	$12	$5	$1	$21	$4	$150	$37	$258
20	**19**	$103	$103	5.00%	$103	$0	$0	$103	$2	$6	$2	$1	$21	$4	$139	$31	$258
21	**20**	$0	$103	5.00%	$103	$0	$0	$0	$0	$0	$0	$1	$21	$4	$129	$27	$258
22	**21**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
23	**22**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
24	**23**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
25	**24**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
26	**25**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
27	**26**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
28	**27**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
29	**28**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
30	**29**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
31	**30**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
32	**Total**	**$0**	**$2,057**		**$2,057**	**$0**		**$0**	**$412**	**$1,183**	**$445**	**$18**	**$412**	**$86**	**$4,613**	**$2,498**	**$5,151**

NPV	**$2,498**	**NPV Check**	**$2,498**
Levelized Payment	**$258**	**Fixed Charge Rate**	**12.52%**

Calculations:

1 - Column (B): Beg. Bal. = New Install Cost; Reduced annually by Column (C); Year End Balances
2- Column (C) = Beg. Bal Column (B) / Assumed Book Life Investment (yrs)
3 - Column (D) = MACRS Depreciation
4 - Column (E) = Column (D) X Beg. Bal. Column (B)
5 - Column (F) = (Column (E) - Column (C)) X Composite Income Tax Rate
6 - Column (G) = Column (F) + Column (G) of prior period
7 - Column (H) = Column (B) - Column (G)
8 - Column (I) = Column (H) X Assumed Debt Ratio X Assumed Debt Cost
9 - Column (J) = Column (H) X Assumed Equity Ratio X Assumed Equity Cost
10 - Column (K) = Column (J) X Composite Income Tax Rate / (1 - Composite Income Tax Rate) - Column F
11 - Column (L) = New Install Cost Beg. Bal. X Taxes Other Than Income Allocation Factor
12 - Column (M) = New Install Cost Beg. Bal. X A&G Allocation Factor
13 - Column (N) = New Install Cost Beg. Bal. X Customer Expense Allocation Factor
14 - Column (O) = New Install Cost Beg. Bal. X Distribution O&M Allocation Factor
15 - Column (P) = Column (C) + Column (F) + Column (I) + Column (J) + Column (K) + Column (L) + Column (M) + Column (N) + Column (O)
16 - Column (Q) = Column (P) / (1+ Rate of Return) ^ Column (A)
17 - Fixed Charge Rate = Levelized Payment / Beg. Bal. Column (B)

FirstEnergy Pennsylvania Electric Company
Levelized Payment Calculation

Flood / 90W / Install 1

Line No.	Year (A)	Undepreciated Balance (B)	Book Depr. Expense (C)	Tax Depreciation Rate (D)	Tax Depreciation Expense (E)	DIT Expense (F)	ADIT (G)	Rate Base Balance (H)	Interest Expense (I)	Equity Return (J)	CIT Expense (K)	Property Taxes (L)	Customer Expense (N)	Distribution O&M (O)	Total Fixed Chgs (P)	Present Value (Q)	Levelized Payment (R)
1	**0**	$2,224															
2	**1**	$2,113	$111	5.00%	$111	$0	$0	$2,113	$45	$128	$48	$1	$22	$5	$360	$333	$279
3	**2**	$2,002	$111	5.00%	$111	$0	$0	$2,002	$42	$121	$46	$1	$22	$5	$348	$298	$279
4	**3**	$1,891	$111	5.00%	$111	$0	$0	$1,891	$40	$114	$43	$1	$22	$5	$336	$266	$279
5	**4**	$1,779	$111	5.00%	$111	$0	$0	$1,779	$38	$108	$40	$1	$22	$5	$325	$237	$279
6	**5**	$1,668	$111	5.00%	$111	$0	$0	$1,668	$35	$101	$38	$1	$22	$5	$313	$212	$279
7	**6**	$1,557	$111	5.00%	$111	$0	$0	$1,557	$33	$94	$35	$1	$22	$5	$302	$188	$279
8	**7**	$1,446	$111	5.00%	$111	$0	$0	$1,446	$30	$88	$33	$1	$22	$5	$290	$167	$279
9	**8**	$1,335	$111	5.00%	$111	$0	$0	$1,335	$28	$81	$30	$1	$22	$5	$278	$149	$279
10	**9**	$1,223	$111	5.00%	$111	$0	$0	$1,223	$26	$74	$28	$1	$22	$5	$267	$132	$279
11	**10**	$1,112	$111	5.00%	$111	$0	$0	$1,112	$23	$67	$25	$1	$22	$5	$255	$116	$279
12	**11**	$1,001	$111	5.00%	$111	$0	$0	$1,001	$21	$61	$23	$1	$22	$5	$244	$103	$279
13	**12**	$890	$111	5.00%	$111	$0	$0	$890	$19	$54	$20	$1	$22	$5	$232	$90	$279
14	**13**	$778	$111	5.00%	$111	$0	$0	$778	$16	$47	$18	$1	$22	$5	$220	$79	$279
15	**14**	$667	$111	5.00%	$111	$0	$0	$667	$14	$40	$15	$1	$22	$5	$209	$70	$279
16	**15**	$556	$111	5.00%	$111	$0	$0	$556	$12	$34	$13	$1	$22	$5	$197	$61	$279
17	**16**	$445	$111	5.00%	$111	$0	$0	$445	$9	$27	$10	$1	$22	$5	$186	$53	$279
18	**17**	$334	$111	5.00%	$111	$0	$0	$334	$7	$20	$8	$1	$22	$5	$174	$46	$279
19	**18**	$222	$111	5.00%	$111	$0	$0	$222	$5	$13	$5	$1	$22	$5	$162	$40	$279
20	**19**	$111	$111	5.00%	$111	$0	$0	$111	$2	$7	$3	$1	$22	$5	$151	$34	$279
21	**20**	$0	$111	5.00%	$111	$0	$0	$0	$0	$0	$0	$1	$22	$5	$139	$29	$279
22	**21**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
23	**22**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
24	**23**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
25	**24**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
26	**25**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
27	**26**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
28	**27**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
29	**28**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
30	**29**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
31	**30**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
32	**Total**	**$0**	**$2,224**		**$2,224**	**$0**		**$0**	**$445**	**$1,279**	**$481**	**$20**	**$446**	**$93**	**$4,988**	**$2,702**	**$5,570**

NPV	**$2,702**	**NPV Check**	**$2,702**
Levelized Payment	**$279**	**Fixed Charge Rate**	**12.52%**

Calculations:

1 - Column (B): Beg. Bal. = New Install Cost; Reduced annually by Column (C); Year End Balances
2- Column (C) = Beg. Bal Column (B) / Assumed Book Life Investment (yrs)
3 - Column (D) = MACRS Depreciation
4 - Column (E) = Column (D) X Beg. Bal. Column (B)
5 - Column (F) = (Column (E) - Column (C)) X Composite Income Tax Rate
6 - Column (G) = Column (F) + Column (G) of prior period
7 - Column (H) = Column (B) - Column (G)
8 - Column (I) = Column (H) X Assumed Debt Ratio X Assumed Debt Cost
9 - Column (J) = Column (H) X Assumed Equity Ratio X Assumed Equity Cost
10 - Column (K) = Column (J) X Composite Income Tax Rate / (1 - Composite Income Tax Rate) - Column F
11 - Column (L) = New Install Cost Beg. Bal. X Taxes Other Than Income Allocation Factor
12 - Column (M) = New Install Cost Beg. Bal. X A&G Allocation Factor
13 - Column (N) = New Install Cost Beg. Bal. X Customer Expense Allocation Factor
14 - Column (O) = New Install Cost Beg. Bal. X Distribution O&M Allocation Factor
15 - Column (P) = Column (C) + Column (F) + Column (I) + Column (J) + Column (K) + Column (L) + Column (M) + Column (N) + Column (O)
16 - Column (Q) = Column (P) / (1+ Rate of Return) ^ Column (A)
17 - Fixed Charge Rate = Levelized Payment / Beg. Bal. Column (B)

FirstEnergy Pennsylvania Electric Company
Levelized Payment Calculation

Flood / 130W / Install 1

Line No.	Year (A)	Undepreciated Balance (B)	Book Depr. Expense (C)	Tax Depreciation Rate (D)	Tax Depreciation Expense (E)	DIT Expense (F)	ADIT (G)	Rate Base Balance (H)	Interest Expense (I)	Equity Return (J)	CIT Expense (K)	Property Taxes (L)	Customer Expense (N)	Distribution O&M (O)	Total Fixed Chgs (P)	Present Value (Q)	Levelized Payment (R)
1	**0**	$2,475															
2	**1**	$2,351	$124	5.00%	$124	$0	$0	$2,351	$50	$142	$53	$1	$25	$5	$400	$370	$310
3	**2**	$2,227	$124	5.00%	$124	$0	$0	$2,227	$47	$135	$51	$1	$25	$5	$387	$331	$310
4	**3**	$2,104	$124	5.00%	$124	$0	$0	$2,104	$44	$127	$48	$1	$25	$5	$374	$296	$310
5	**4**	$1,980	$124	5.00%	$124	$0	$0	$1,980	$42	$120	$45	$1	$25	$5	$361	$264	$310
6	**5**	$1,856	$124	5.00%	$124	$0	$0	$1,856	$39	$112	$42	$1	$25	$5	$349	$235	$310
7	**6**	$1,732	$124	5.00%	$124	$0	$0	$1,732	$37	$105	$39	$1	$25	$5	$336	$210	$310
8	**7**	$1,609	$124	5.00%	$124	$0	$0	$1,609	$34	$97	$37	$1	$25	$5	$323	$186	$310
9	**8**	$1,485	$124	5.00%	$124	$0	$0	$1,485	$31	$90	$34	$1	$25	$5	$310	$165	$310
10	**9**	$1,361	$124	5.00%	$124	$0	$0	$1,361	$29	$82	$31	$1	$25	$5	$297	$147	$310
11	**10**	$1,237	$124	5.00%	$124	$0	$0	$1,237	$26	$75	$28	$1	$25	$5	$284	$130	$310
12	**11**	$1,114	$124	5.00%	$124	$0	$0	$1,114	$23	$67	$25	$1	$25	$5	$271	$114	$310
13	**12**	$990	$124	5.00%	$124	$0	$0	$990	$21	$60	$23	$1	$25	$5	$258	$101	$310
14	**13**	$866	$124	5.00%	$124	$0	$0	$866	$18	$52	$20	$1	$25	$5	$245	$88	$310
15	**14**	$742	$124	5.00%	$124	$0	$0	$742	$16	$45	$17	$1	$25	$5	$232	$77	$310
16	**15**	$619	$124	5.00%	$124	$0	$0	$619	$13	$37	$14	$1	$25	$5	$219	$68	$310
17	**16**	$495	$124	5.00%	$124	$0	$0	$495	$10	$30	$11	$1	$25	$5	$206	$59	$310
18	**17**	$371	$124	5.00%	$124	$0	$0	$371	$8	$22	$8	$1	$25	$5	$194	$51	$310
19	**18**	$247	$124	5.00%	$124	$0	$0	$247	$5	$15	$6	$1	$25	$5	$181	$44	$310
20	**19**	$124	$124	5.00%	$124	$0	$0	$124	$3	$7	$3	$1	$25	$5	$168	$38	$310
21	**20**	$0	$124	5.00%	$124	$0	$0	$0	$0	$0	$0	$1	$25	$5	$155	$32	$310
22	**21**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
23	**22**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
24	**23**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
25	**24**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
26	**25**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
27	**26**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
28	**27**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
29	**28**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
30	**29**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
31	**30**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
32	**Total**	**$0**	**$2,475**		**$2,475**	**$0**		**$0**	**$496**	**$1,423**	**$535**	**$22**	**$496**	**$103**	**$5,550**	**$3,006**	**$6,197**

NPV	**$3,006**	**NPV Check**	**$3,006**
Levelized Payment	**$310**	**Fixed Charge Rate**	**12.52%**

Calculations:

1 - Column (B): Beg. Bal. = New Install Cost; Reduced annually by Column (C); Year End Balances
2- Column (C) = Beg. Bal Column (B) / Assumed Book Life Investment (yrs)
3 - Column (D) = MACRS Depreciation
4 - Column (E) = Column (D) X Beg. Bal. Column (B)
5 - Column (F) = (Column (E) - Column (C)) X Composite Income Tax Rate
6 - Column (G) = Column (F) + Column (G) of prior period
7 - Column (H) = Column (B) - Column (G)
8 - Column (I) = Column (H) X Assumed Debt Ratio X Assumed Debt Cost
9 - Column (J) = Column (H) X Assumed Equity Ratio X Assumed Equity Cost
10 - Column (K) = Column (J) X Composite Income Tax Rate / (1 - Composite Income Tax Rate) - Column F
11 - Column (L) = New Install Cost Beg. Bal. X Taxes Other Than Income Allocation Factor
12 - Column (M) = New Install Cost Beg. Bal. X A&G Allocation Factor
13 - Column (N) = New Install Cost Beg. Bal. X Customer Expense Allocation Factor
14 - Column (O) = New Install Cost Beg. Bal. X Distribution O&M Allocation Factor
15 - Column (P) = Column (C) + Column (F) + Column (I) + Column (J) + Column (K) + Column (L) + Column (M) + Column (N) + Column (O)
16 - Column (Q) = Column (P) / (1+ Rate of Return) ^ Column (A)
17 - Fixed Charge Rate = Levelized Payment / Beg. Bal. Column (B)

FirstEnergy Pennsylvania Electric Company
Levelized Payment Calculation

Flood / 260W / Install 1

Line No.	Year (A)	Undepreciated Balance (B)	Book Depr. Expense (C)	Tax Depreciation Rate (D)	Tax Depreciation Expense (E)	DIT Expense (F)	ADIT (G)	Rate Base Balance (H)	Interest Expense (I)	Equity Return (J)	CIT Expense (K)	Property Taxes (L)	Customer Expense (N)	Distribution O&M (O)	Total Fixed Chgs (P)	Present Value (Q)	Levelized Payment (R)
1	**0**	$2,709															
2	**1**	$2,574	$135	5.00%	$135	$0	$0	$2,574	$54	$156	$59	$1	$27	$3	$435	$403	$337
3	**2**	$2,438	$135	5.00%	$135	$0	$0	$2,438	$51	$148	$55	$1	$27	$3	$421	$360	$337
4	**3**	$2,303	$135	5.00%	$135	$0	$0	$2,303	$49	$139	$52	$1	$27	$3	$407	$322	$337
5	**4**	$2,167	$135	5.00%	$135	$0	$0	$2,167	$46	$131	$49	$1	$27	$3	$393	$287	$337
6	**5**	$2,032	$135	5.00%	$135	$0	$0	$2,032	$43	$123	$46	$1	$27	$3	$379	$256	$337
7	**6**	$1,896	$135	5.00%	$135	$0	$0	$1,896	$40	$115	$43	$1	$27	$3	$365	$228	$337
8	**7**	$1,761	$135	5.00%	$135	$0	$0	$1,761	$37	$107	$40	$1	$27	$3	$351	$202	$337
9	**8**	$1,626	$135	5.00%	$135	$0	$0	$1,626	$34	$98	$37	$1	$27	$3	$336	$180	$337
10	**9**	$1,490	$135	5.00%	$135	$0	$0	$1,490	$31	$90	$34	$1	$27	$3	$322	$159	$337
11	**10**	$1,355	$135	5.00%	$135	$0	$0	$1,355	$29	$82	$31	$1	$27	$3	$308	$141	$337
12	**11**	$1,219	$135	5.00%	$135	$0	$0	$1,219	$26	$74	$28	$1	$27	$3	$294	$124	$337
13	**12**	$1,084	$135	5.00%	$135	$0	$0	$1,084	$23	$66	$25	$1	$27	$3	$280	$109	$337
14	**13**	$948	$135	5.00%	$135	$0	$0	$948	$20	$57	$22	$1	$27	$3	$266	$96	$337
15	**14**	$813	$135	5.00%	$135	$0	$0	$813	$17	$49	$18	$1	$27	$3	$252	$84	$337
16	**15**	$677	$135	5.00%	$135	$0	$0	$677	$14	$41	$15	$1	$27	$3	$238	$73	$337
17	**16**	$542	$135	5.00%	$135	$0	$0	$542	$11	$33	$12	$1	$27	$3	$223	$64	$337
18	**17**	$406	$135	5.00%	$135	$0	$0	$406	$9	$25	$9	$1	$27	$3	$209	$55	$337
19	**18**	$271	$135	5.00%	$135	$0	$0	$271	$6	$16	$6	$1	$27	$3	$195	$48	$337
20	**19**	$135	$135	5.00%	$135	$0	$0	$135	$3	$8	$3	$1	$27	$3	$181	$41	$337
21	**20**	$0	$135	5.00%	$135	$0	$0	$0	$0	$0	$0	$1	$27	$3	$167	$35	$337
22	**21**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
23	**22**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
24	**23**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
25	**24**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
26	**25**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
27	**26**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
28	**27**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
29	**28**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
30	**29**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
31	**30**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
32	**Total**	**$0**	**$2,709**		**$2,709**	**$0**		**$0**	**$543**	**$1,558**	**$585**	**$15**	**$543**	**$70**	**$6,023**	**$3,265**	**$6,732**

NPV	**$3,265**	**NPV Check**	**$3,265**
Levelized Payment	**$337**	**Fixed Charge Rate**	**12.42%**

Calculations:

1 - Column (B): Beg. Bal. = New Install Cost; Reduced annually by Column (C); Year End Balances
2- Column (C) = Beg. Bal Column (B) / Assumed Book Life Investment (yrs)
3 - Column (D) = MACRS Depreciation
4 - Column (E) = Column (D) X Beg. Bal. Column (B)
5 - Column (F) = (Column (E) - Column (C)) X Composite Income Tax Rate
6 - Column (G) = Column (F) + Column (G) of prior period
7 - Column (H) = Column (B) - Column (G)
8 - Column (I) = Column (H) X Assumed Debt Ratio X Assumed Debt Cost
9 - Column (J) = Column (H) X Assumed Equity Ratio X Assumed Equity Cost
10 - Column (K) = Column (J) X Composite Income Tax Rate / (1 - Composite Income Tax Rate) - Column F
11 - Column (L) = New Install Cost Beg. Bal. X Taxes Other Than Income Allocation Factor
12 - Column (M) = New Install Cost Beg. Bal. X A&G Allocation Factor
13 - Column (N) = New Install Cost Beg. Bal. X Customer Expense Allocation Factor
14 - Column (O) = New Install Cost Beg. Bal. X Distribution O&M Allocation Factor
15 - Column (P) = Column (C) + Column (F) + Column (I) + Column (J) + Column (K) + Column (L) + Column (M) + Column (N) + Column (O)
16 - Column (Q) = Column (P) / (1+ Rate of Return) ^ Column (A)
17 - Fixed Charge Rate = Levelized Payment / Beg. Bal. Column (B)

FirstEnergy Pennsylvania Electric Company
Levelized Payment Calculation

Security / 30W / Install 1

Line No.	Year	Undepreciated Balance	Book Depr. Expense	Tax Depreciation Rate	Tax Depreciation Expense	DIT Expense	ADIT	Rate Base Balance	Interest Expense	Equity Return	CIT Expense	Property Taxes	Customer Expense	Distribution O&M	Total Fixed Chgs	Present Value	Levelized Payment
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(N)	(O)	(P)	(Q)	(R)
1	**0**	$1,671															
2	**1**	$1,587	$84	5.00%	$84	$0	$0	$1,587	$33	$96	$36	$1	$17	$4	$270	$250	$209
3	**2**	$1,503	$84	5.00%	$84	$0	$0	$1,503	$32	$91	$34	$1	$17	$4	$262	$224	$209
4	**3**	$1,420	$84	5.00%	$84	$0	$0	$1,420	$30	$86	$32	$1	$17	$4	$253	$200	$209
5	**4**	$1,336	$84	5.00%	$84	$0	$0	$1,336	$28	$81	$30	$1	$17	$4	$244	$178	$209
6	**5**	$1,253	$84	5.00%	$84	$0	$0	$1,253	$26	$76	$29	$1	$17	$4	$235	$159	$209
7	**6**	$1,169	$84	5.00%	$84	$0	$0	$1,169	$25	$71	$27	$1	$17	$4	$227	$142	$209
8	**7**	$1,086	$84	5.00%	$84	$0	$0	$1,086	$23	$66	$25	$1	$17	$4	$218	$126	$209
9	**8**	$1,002	$84	5.00%	$84	$0	$0	$1,002	$21	$61	$23	$1	$17	$4	$209	$112	$209
10	**9**	$919	$84	5.00%	$84	$0	$0	$919	$19	$56	$21	$1	$17	$4	$201	$99	$209
11	**10**	$835	$84	5.00%	$84	$0	$0	$835	$18	$51	$19	$1	$17	$4	$192	$88	$209
12	**11**	$752	$84	5.00%	$84	$0	$0	$752	$16	$46	$17	$1	$17	$4	$183	$77	$209
13	**12**	$668	$84	5.00%	$84	$0	$0	$668	$14	$40	$15	$1	$17	$4	$174	$68	$209
14	**13**	$585	$84	5.00%	$84	$0	$0	$585	$12	$35	$13	$1	$17	$4	$166	$60	$209
15	**14**	$501	$84	5.00%	$84	$0	$0	$501	$11	$30	$11	$1	$17	$4	$157	$52	$209
16	**15**	$418	$84	5.00%	$84	$0	$0	$418	$9	$25	$10	$1	$17	$4	$148	$46	$209
17	**16**	$334	$84	5.00%	$84	$0	$0	$334	$7	$20	$8	$1	$17	$4	$140	$40	$209
18	**17**	$251	$84	5.00%	$84	$0	$0	$251	$5	$15	$6	$1	$17	$4	$131	$34	$209
19	**18**	$167	$84	5.00%	$84	$0	$0	$167	$4	$10	$4	$1	$17	$4	$122	$30	$209
20	**19**	$84	$84	5.00%	$84	$0	$0	$84	$2	$5	$2	$1	$17	$4	$113	$26	$209
21	**20**	$0	$84	5.00%	$84	$0	$0	$0	$0	$0	$0	$1	$17	$4	$105	$22	$209
22	**21**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
23	**22**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
24	**23**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
25	**24**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
26	**25**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
27	**26**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
28	**27**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
29	**28**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
30	**29**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
31	**30**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
32	**Total**	**$0**	**$1,671**		**$1,671**	**$0**		**$0**	**$335**	**$961**	**$361**	**$15**	**$335**	**$73**	**$3,751**	**$2,031**	**$4,188**

NPV	**$2,031**	**NPV Check**	**$2,031**
Levelized Payment	**$209**	**Fixed Charge Rate**	**12.53%**

Calculations:

1 - Column (B): Beg. Bal. = New Install Cost; Reduced annually by Column (C); Year End Balances
2- Column (C) = Beg. Bal Column (B) / Assumed Book Life Investment (yrs)
3 - Column (D) = MACRS Depreciation
4 - Column (E) = Column (D) X Beg. Bal. Column (B)
5 - Column (F) = (Column (E) - Column (C)) X Composite Income Tax Rate
6 - Column (G) = Column (F) + Column (G) of prior period
7 - Column (H) = Column (B) - Column (G)
8 - Column (I) = Column (H) X Assumed Debt Ratio X Assumed Debt Cost
9 - Column (J) = Column (H) X Assumed Equity Ratio X Assumed Equity Cost
10 - Column (K) = Column (J) X Composite Income Tax Rate / (1 - Composite Income Tax Rate) - Column F
11 - Column (L) = New Install Cost Beg. Bal. X Taxes Other Than Income Allocation Factor
12 - Column (M) = New Install Cost Beg. Bal. X A&G Allocation Factor
13 - Column (N) = New Install Cost Beg. Bal. X Customer Expense Allocation Factor
14 - Column (O) = New Install Cost Beg. Bal. X Distribution O&M Allocation Factor
15 - Column (P) = Column (C) + Column (F) + Column (I) + Column (J) + Column (K) + Column (L) + Column (M) + Column (N) + Column (O)
16 - Column (Q) = Column (P) / (1+ Rate of Return) ^ Column (A)
17 - Fixed Charge Rate = Levelized Payment / Beg. Bal. Column (B)

FirstEnergy Pennsylvania Electric Company
Levelized Payment Calculation

Security / 50W / Install 1

Line No.	Year (A)	Undepreciated Balance (B)	Book Depr. Expense (C)	Tax Depreciation Rate (D)	Tax Depreciation Expense (E)	DIT Expense (F)	ADIT (G)	Rate Base Balance (H)	Interest Expense (I)	Equity Return (J)	CIT Expense (K)	Property Taxes (L)	Customer Expense (N)	Distribution O&M (O)	Total Fixed Chgs (P)	Present Value (Q)	Levelized Payment (R)
1	**0**	$1,654															
2	**1**	$1,572	$83	5.00%	$83	$0	$0	$1,572	$33	$95	$36	$1	$17	$4	$268	$248	$208
3	**2**	$1,489	$83	5.00%	$83	$0	$0	$1,489	$31	$90	$34	$1	$17	$4	$260	$222	$208
4	**3**	$1,406	$83	5.00%	$83	$0	$0	$1,406	$30	$85	$32	$1	$17	$4	$251	$198	$208
5	**4**	$1,324	$83	5.00%	$83	$0	$0	$1,324	$28	$80	$30	$1	$17	$4	$242	$177	$208
6	**5**	$1,241	$83	5.00%	$83	$0	$0	$1,241	$26	$75	$28	$1	$17	$4	$234	$158	$208
7	**6**	$1,158	$83	5.00%	$83	$0	$0	$1,158	$24	$70	$26	$1	$17	$4	$225	$141	$208
8	**7**	$1,075	$83	5.00%	$83	$0	$0	$1,075	$23	$65	$24	$1	$17	$4	$217	$125	$208
9	**8**	$993	$83	5.00%	$83	$0	$0	$993	$21	$60	$23	$1	$17	$4	$208	$111	$208
10	**9**	$910	$83	5.00%	$83	$0	$0	$910	$19	$55	$21	$1	$17	$4	$199	$98	$208
11	**10**	$827	$83	5.00%	$83	$0	$0	$827	$17	$50	$19	$1	$17	$4	$191	$87	$208
12	**11**	$744	$83	5.00%	$83	$0	$0	$744	$16	$45	$17	$1	$17	$4	$182	$77	$208
13	**12**	$662	$83	5.00%	$83	$0	$0	$662	$14	$40	$15	$1	$17	$4	$173	$68	$208
14	**13**	$579	$83	5.00%	$83	$0	$0	$579	$12	$35	$13	$1	$17	$4	$165	$59	$208
15	**14**	$496	$83	5.00%	$83	$0	$0	$496	$10	$30	$11	$1	$17	$4	$156	$52	$208
16	**15**	$414	$83	5.00%	$83	$0	$0	$414	$9	$25	$9	$1	$17	$4	$147	$45	$208
17	**16**	$331	$83	5.00%	$83	$0	$0	$331	$7	$20	$8	$1	$17	$4	$139	$40	$208
18	**17**	$248	$83	5.00%	$83	$0	$0	$248	$5	$15	$6	$1	$17	$4	$130	$34	$208
19	**18**	$165	$83	5.00%	$83	$0	$0	$165	$3	$10	$4	$1	$17	$4	$122	$30	$208
20	**19**	$83	$83	5.00%	$83	$0	$0	$83	$2	$5	$2	$1	$17	$4	$113	$25	$208
21	**20**	$0	$83	5.00%	$83	$0	$0	$0	$0	$0	$0	$1	$17	$4	$104	$22	$208
22	**21**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
23	**22**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
24	**23**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
25	**24**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
26	**25**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
27	**26**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
28	**27**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
29	**28**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
30	**29**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
31	**30**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
32	**Total**	**$0**	**$1,654**		**$1,654**	**$0**		**$0**	**$331**	**$952**	**$358**	**$17**	**$332**	**$82**	**$3,726**	**$2,017**	**$4,159**

NPV	**$2,017**	**NPV Check**	**$2,017**
Levelized Payment	**$208**	**Fixed Charge Rate**	**12.57%**

Calculations:

1 - Column (B): Beg. Bal. = New Install Cost; Reduced annually by Column (C); Year End Balances
2- Column (C) = Beg. Bal Column (B) / Assumed Book Life Investment (yrs)
3 - Column (D) = MACRS Depreciation
4 - Column (E) = Column (D) X Beg. Bal. Column (B)
5 - Column (F) = (Column (E) - Column (C)) X Composite Income Tax Rate
6 - Column (G) = Column (F) + Column (G) of prior period
7 - Column (H) = Column (B) - Column (G)
8 - Column (I) = Column (H) X Assumed Debt Ratio X Assumed Debt Cost
9 - Column (J) = Column (H) X Assumed Equity Ratio X Assumed Equity Cost
10 - Column (K) = Column (J) X Composite Income Tax Rate / (1 - Composite Income Tax Rate) - Column F
11 - Column (L) = New Install Cost Beg. Bal. X Taxes Other Than Income Allocation Factor
12 - Column (M) = New Install Cost Beg. Bal. X A&G Allocation Factor
13 - Column (N) = New Install Cost Beg. Bal. X Customer Expense Allocation Factor
14 - Column (O) = New Install Cost Beg. Bal. X Distribution O&M Allocation Factor
15 - Column (P) = Column (C) + Column (F) + Column (I) + Column (J) + Column (K) + Column (L) + Column (M) + Column (N) + Column (O)
16 - Column (Q) = Column (P) / (1+ Rate of Return) ^ Column (A)
17 - Fixed Charge Rate = Levelized Payment / Beg. Bal. Column (B)

FirstEnergy Pennsylvania Electric Company
Levelized Payment Calculation

Security / 90W / Install 1

Line No.	Year (A)	Undepreciated Balance (B)	Book Depr. Expense (C)	Tax Depreciation Rate (D)	Tax Depreciation Expense (E)	DIT Expense (F)	ADIT (G)	Rate Base Balance (H)	Interest Expense (I)	Equity Return (J)	CIT Expense (K)	Property Taxes (L)	Customer Expense (N)	Distribution O&M (O)	Total Fixed Chgs (P)	Present Value (Q)	Levelized Payment (R)
1	**0**	$1,760															
2	**1**	$1,672	$88	5.00%	$88	$0	$0	$1,672	$35	$101	$38	$1	$18	$5	$286	$265	$223
3	**2**	$1,584	$88	5.00%	$88	$0	$0	$1,584	$33	$96	$36	$1	$18	$5	$277	$237	$223
4	**3**	$1,496	$88	5.00%	$88	$0	$0	$1,496	$32	$91	$34	$1	$18	$5	$268	$212	$223
5	**4**	$1,408	$88	5.00%	$88	$0	$0	$1,408	$30	$85	$32	$1	$18	$5	$259	$189	$223
6	**5**	$1,320	$88	5.00%	$88	$0	$0	$1,320	$28	$80	$30	$1	$18	$5	$250	$169	$223
7	**6**	$1,232	$88	5.00%	$88	$0	$0	$1,232	$26	$75	$28	$1	$18	$5	$240	$150	$223
8	**7**	$1,144	$88	5.00%	$88	$0	$0	$1,144	$24	$69	$26	$1	$18	$5	$231	$134	$223
9	**8**	$1,056	$88	5.00%	$88	$0	$0	$1,056	$22	$64	$24	$1	$18	$5	$222	$119	$223
10	**9**	$968	$88	5.00%	$83	-$1	-$1	$969	$20	$59	$23	$1	$18	$5	$213	$105	$223
11	**10**	$880	$88	5.00%	$83	-$1	-$3	$883	$19	$53	$22	$1	$18	$5	$204	$93	$223
12	**11**	$792	$88	5.00%	$83	-$1	-$4	$796	$17	$48	$20	$1	$18	$5	$195	$82	$223
13	**12**	$704	$88	5.00%	$83	-$1	-$6	$710	$15	$43	$18	$1	$18	$5	$186	$73	$223
14	**13**	$616	$88	5.00%	$83	-$1	-$7	$623	$13	$38	$16	$1	$18	$5	$177	$64	$223
15	**14**	$528	$88	5.00%	$83	-$1	-$9	$537	$11	$32	$14	$1	$18	$5	$168	$56	$223
16	**15**	$440	$88	5.00%	$83	-$1	-$10	$450	$9	$27	$12	$1	$18	$5	$159	$49	$223
17	**16**	$352	$88	5.00%	$88	$0	-$10	$362	$8	$22	$8	$1	$18	$5	$150	$43	$223
18	**17**	$264	$88	5.00%	$88	$0	-$10	$274	$6	$17	$6	$1	$18	$5	$141	$37	$223
19	**18**	$176	$88	5.00%	$88	$0	-$10	$186	$4	$11	$4	$1	$18	$5	$131	$32	$223
20	**19**	$88	$88	5.00%	$88	$0	-$10	$98	$2	$6	$2	$1	$18	$5	$122	$28	$223
21	**20**	$0	$88	5.00%	$88	$0	-$10	$10	$0	$1	$0	$1	$18	$5	$113	$24	$223
22	**21**	$0	$0	0.00%	$0	$0	-$10	$10	$0	$1	$0	$0	$0	$0	$1	$0	$223
23	**22**	$0	$0	0.00%	$0	$0	-$10	$10	$0	$1	$0	$0	$0	$0	$1	$0	$223
24	**23**	$0	$0	0.00%	$0	$0	-$10	$10	$0	$1	$0	$0	$0	$0	$1	$0	$223
25	**24**	$0	$0	0.00%	$0	$0	-$10	$10	$0	$1	$0	$0	$0	$0	$1	$0	$223
26	**25**	$0	$0	0.00%	$0	$0	-$10	$10	$0	$1	$0	$0	$0	$0	$1	$0	$223
27	**26**	$0	$0	0.00%	$0	$0	-$10	$10	$0	$1	$0	$0	$0	$0	$1	$0	$223
28	**27**	$0	$0	0.00%	$0	$0	-$10	$10	$0	$1	$0	$0	$0	$0	$1	$0	$223
29	**28**	$0	$0	0.00%	$0	$0	-$10	$10	$0	$1	$0	$0	$0	$0	$1	$0	$223
30	**29**	$0	$0	0.00%	$0	$0	-$10	$10	$0	$1	$0	$0	$0	$0	$1	$0	$223
31	**30**	$0	$0	0.00%	$0	$0	-$10	$10	$0	$1	$0	$0	$0	$0	$1	$0	$223
32	**Total**	**$0**	**$1,760**		**$1,723**	**-$10**		**$0**	**$356**	**$1,024**	**$395**	**$22**	**$353**	**$104**	**$4,003**	**$2,160**	**$6,679**

NPV	**$2,160**	**NPV Check**	**$2,468**
Levelized Payment	**$223**	**Fixed Charge Rate**	**12.65%**

Calculations:

1 - Column (B): Beg. Bal. = New Install Cost; Reduced annually by Column (C); Year End Balances
2- Column (C) = Beg. Bal Column (B) / Assumed Book Life Investment (yrs)
3 - Column (D) = MACRS Depreciation
4 - Column (E) = Column (D) X Beg. Bal. Column (B)
5 - Column (F) = (Column (E) - Column (C)) X Composite Income Tax Rate
6 - Column (G) = Column (F) + Column (G) of prior period
7 - Column (H) = Column (B) - Column (G)
8 - Column (I) = Column (H) X Assumed Debt Ratio X Assumed Debt Cost
9 - Column (J) = Column (H) X Assumed Equity Ratio X Assumed Equity Cost
10 - Column (K) = Column (J) X Composite Income Tax Rate / (1 - Composite Income Tax Rate) - Column F
11 - Column (L) = New Install Cost Beg. Bal. X Taxes Other Than Income Allocation Factor
12 - Column (M) = New Install Cost Beg. Bal. X A&G Allocation Factor
13 - Column (N) = New Install Cost Beg. Bal. X Customer Expense Allocation Factor
14 - Column (O) = New Install Cost Beg. Bal. X Distribution O&M Allocation Factor
15 - Column (P) = Column (C) + Column (F) + Column (I) + Column (J) + Column (K) + Column (L) + Column (M) + Column (N) + Column (O)
16 - Column (Q) = Column (P) / (1+ Rate of Return) ^ Column (A)
17 - Fixed Charge Rate = Levelized Payment / Beg. Bal. Column (B)

FirstEnergy Pennsylvania Electric Company
Levelized Payment Calculation

Shoebox / 50W / Install 1

Line No.	Year (A)	Undepreciated Balance (B)	Book Depr. Expense (C)	Tax Depreciation Rate (D)	Tax Depreciation Expense (E)	DIT Expense (F)	ADIT (G)	Rate Base Balance (H)	Interest Expense (I)	Equity Return (J)	CIT Expense (K)	Property Taxes (L)	Customer Expense (N)	Distribution O&M (O)	Total Fixed Chgs (P)	Present Value (Q)	Levelized Payment (R)
1	**0**	$1,975															
2	**1**	$1,877	$99	5.00%	$99	$0	$0	$1,877	$40	$114	$43	$1	$20	$5	$321	$297	$249
3	**2**	$1,778	$99	5.00%	$99	$0	$0	$1,778	$37	$108	$40	$1	$20	$5	$310	$265	$249
4	**3**	$1,679	$99	5.00%	$99	$0	$0	$1,679	$35	$102	$38	$1	$20	$5	$300	$237	$249
5	**4**	$1,580	$99	5.00%	$99	$0	$0	$1,580	$33	$96	$36	$1	$20	$5	$290	$212	$249
6	**5**	$1,482	$99	5.00%	$99	$0	$0	$1,482	$31	$90	$34	$1	$20	$5	$279	$189	$249
7	**6**	$1,383	$99	5.00%	$99	$0	$0	$1,383	$29	$84	$31	$1	$20	$5	$269	$168	$249
8	**7**	$1,284	$99	5.00%	$99	$0	$0	$1,284	$27	$78	$29	$1	$20	$5	$259	$149	$249
9	**8**	$1,185	$99	5.00%	$99	$0	$0	$1,185	$25	$72	$27	$1	$20	$5	$249	$133	$249
10	**9**	$1,086	$99	5.00%	$99	$0	$0	$1,086	$23	$66	$25	$1	$20	$5	$238	$118	$249
11	**10**	$988	$99	5.00%	$99	$0	$0	$988	$21	$60	$22	$1	$20	$5	$228	$104	$249
12	**11**	$889	$99	5.00%	$99	$0	$0	$889	$19	$54	$20	$1	$20	$5	$218	$92	$249
13	**12**	$790	$99	5.00%	$99	$0	$0	$790	$17	$48	$18	$1	$20	$5	$207	$81	$249
14	**13**	$691	$99	5.00%	$99	$0	$0	$691	$15	$42	$16	$1	$20	$5	$197	$71	$249
15	**14**	$593	$99	5.00%	$99	$0	$0	$593	$12	$36	$13	$1	$20	$5	$187	$62	$249
16	**15**	$494	$99	5.00%	$99	$0	$0	$494	$10	$30	$11	$1	$20	$5	$176	$54	$249
17	**16**	$395	$99	5.00%	$99	$0	$0	$395	$8	$24	$9	$1	$20	$5	$166	$47	$249
18	**17**	$296	$99	5.00%	$99	$0	$0	$296	$6	$18	$7	$1	$20	$5	$156	$41	$249
19	**18**	$198	$99	5.00%	$99	$0	$0	$198	$4	$12	$4	$1	$20	$5	$145	$35	$249
20	**19**	$99	$99	5.00%	$99	$0	$0	$99	$2	$6	$2	$1	$20	$5	$135	$30	$249
21	**20**	$0	$99	5.00%	$99	$0	$0	$0	$0	$0	$0	$1	$20	$5	$125	$26	$249
22	**21**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
23	**22**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
24	**23**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
25	**24**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
26	**25**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
27	**26**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
28	**27**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
29	**28**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
30	**29**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
31	**30**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
32	**Total**	**$0**	**$1,975**		**$1,975**	**$0**		**$0**	**$396**	**$1,136**	**$427**	**$22**	**$396**	**$104**	**$4,456**	**$2,412**	**$4,973**

NPV	**$2,412**	**NPV Check**	**$2,412**
Levelized Payment	**$249**	**Fixed Charge Rate**	**12.59%**

Calculations:

1 - Column (B): Beg. Bal. = New Install Cost; Reduced annually by Column (C); Year End Balances
2- Column (C) = Beg. Bal Column (B) / Assumed Book Life Investment (yrs)
3 - Column (D) = MACRS Depreciation
4 - Column (E) = Column (D) X Beg. Bal. Column (B)
5 - Column (F) = (Column (E) - Column (C)) X Composite Income Tax Rate
6 - Column (G) = Column (F) + Column (G) of prior period
7 - Column (H) = Column (B) - Column (G)
8 - Column (I) = Column (H) X Assumed Debt Ratio X Assumed Debt Cost
9 - Column (J) = Column (H) X Assumed Equity Ratio X Assumed Equity Cost
10 - Column (K) = Column (J) X Composite Income Tax Rate / (1 - Composite Income Tax Rate) - Column F
11 - Column (L) = New Install Cost Beg. Bal. X Taxes Other Than Income Allocation Factor
12 - Column (M) = New Install Cost Beg. Bal. X A&G Allocation Factor
13 - Column (N) = New Install Cost Beg. Bal. X Customer Expense Allocation Factor
14 - Column (O) = New Install Cost Beg. Bal. X Distribution O&M Allocation Factor
15 - Column (P) = Column (C) + Column (F) + Column (I) + Column (J) + Column (K) + Column (L) + Column (M) + Column (N) + Column (O)
16 - Column (Q) = Column (P) / (1+ Rate of Return) ^ Column (A)
17 - Fixed Charge Rate = Levelized Payment / Beg. Bal. Column (B)

FirstEnergy Pennsylvania Electric Company
Levelized Payment Calculation

Shoebox / 90W / Install 1

Line No.	Year (A)	Undepreciated Balance (B)	Book Depr. Expense (C)	Tax Depreciation Rate (D)	Tax Depreciation Expense (E)	DIT Expense (F)	ADIT (G)	Rate Base Balance (H)	Interest Expense (I)	Equity Return (J)	CIT Expense (K)	Property Taxes (L)	Customer Expense (N)	Distribution O&M (O)	Total Fixed Chgs (P)	Present Value (Q)	Levelized Payment (R)
1	**0**	$1,998															
2	**1**	$1,898	$100	5.00%	$100	$0	$0	$1,898	$40	$115	$43	$1	$20	$5	$324	$300	$251
3	**2**	$1,799	$100	5.00%	$100	$0	$0	$1,799	$38	$109	$41	$1	$20	$5	$314	$268	$251
4	**3**	$1,699	$100	5.00%	$100	$0	$0	$1,699	$36	$103	$39	$1	$20	$5	$304	$240	$251
5	**4**	$1,599	$100	5.00%	$100	$0	$0	$1,599	$34	$97	$36	$1	$20	$5	$293	$214	$251
6	**5**	$1,499	$100	5.00%	$100	$0	$0	$1,499	$32	$91	$34	$1	$20	$5	$283	$191	$251
7	**6**	$1,399	$100	5.00%	$100	$0	$0	$1,399	$29	$85	$32	$1	$20	$5	$272	$170	$251
8	**7**	$1,299	$100	5.00%	$100	$0	$0	$1,299	$27	$79	$30	$1	$20	$5	$262	$151	$251
9	**8**	$1,199	$100	5.00%	$100	$0	$0	$1,199	$25	$73	$27	$1	$20	$5	$251	$134	$251
10	**9**	$1,099	$100	5.00%	$100	$0	$0	$1,099	$23	$67	$25	$1	$20	$5	$241	$119	$251
11	**10**	$999	$100	5.00%	$100	$0	$0	$999	$21	$60	$23	$1	$20	$5	$231	$105	$251
12	**11**	$899	$100	5.00%	$100	$0	$0	$899	$19	$54	$20	$1	$20	$5	$220	$93	$251
13	**12**	$799	$100	5.00%	$100	$0	$0	$799	$17	$48	$18	$1	$20	$5	$210	$82	$251
14	**13**	$699	$100	5.00%	$100	$0	$0	$699	$15	$42	$16	$1	$20	$5	$199	$72	$251
15	**14**	$600	$100	5.00%	$100	$0	$0	$600	$13	$36	$14	$1	$20	$5	$189	$63	$251
16	**15**	$500	$100	5.00%	$100	$0	$0	$500	$11	$30	$11	$1	$20	$5	$178	$55	$251
17	**16**	$400	$100	5.00%	$100	$0	$0	$400	$8	$24	$9	$1	$20	$5	$168	$48	$251
18	**17**	$300	$100	5.00%	$100	$0	$0	$300	$6	$18	$7	$1	$20	$5	$158	$42	$251
19	**18**	$200	$100	5.00%	$100	$0	$0	$200	$4	$12	$5	$1	$20	$5	$147	$36	$251
20	**19**	$100	$100	5.00%	$100	$0	$0	$100	$2	$6	$2	$1	$20	$5	$137	$31	$251
21	**20**	$0	$100	5.00%	$100	$0	$0	$0	$0	$0	$0	$1	$20	$5	$126	$26	$251
22	**21**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
23	**22**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
24	**23**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
25	**24**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
26	**25**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
27	**26**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
28	**27**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
29	**28**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
30	**29**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
31	**30**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
32	**Total**	**$0**	**$1,998**		**$1,998**	**$0**		**$0**	**$400**	**$1,149**	**$432**	**$22**	**$401**	**$104**	**$4,506**	**$2,439**	**$5,029**

NPV	**$2,439**	**NPV Check**	**$2,439**
Levelized Payment	**$251**	**Fixed Charge Rate**	**12.58%**

Calculations:

1 - Column (B): Beg. Bal. = New Install Cost; Reduced annually by Column (C); Year End Balances
2- Column (C) = Beg. Bal Column (B) / Assumed Book Life Investment (yrs)
3 - Column (D) = MACRS Depreciation
4 - Column (E) = Column (D) X Beg. Bal. Column (B)
5 - Column (F) = (Column (E) - Column (C)) X Composite Income Tax Rate
6 - Column (G) = Column (F) + Column (G) of prior period
7 - Column (H) = Column (B) - Column (G)
8 - Column (I) = Column (H) X Assumed Debt Ratio X Assumed Debt Cost
9 - Column (J) = Column (H) X Assumed Equity Ratio X Assumed Equity Cost
10 - Column (K) = Column (J) X Composite Income Tax Rate / (1 - Composite Income Tax Rate) - Column F
11 - Column (L) = New Install Cost Beg. Bal. X Taxes Other Than Income Allocation Factor
12 - Column (M) = New Install Cost Beg. Bal. X A&G Allocation Factor
13 - Column (N) = New Install Cost Beg. Bal. X Customer Expense Allocation Factor
14 - Column (O) = New Install Cost Beg. Bal. X Distribution O&M Allocation Factor
15 - Column (P) = Column (C) + Column (F) + Column (I) + Column (J) + Column (K) + Column (L) + Column (M) + Column (N) + Column (O)
16 - Column (Q) = Column (P) / (1+ Rate of Return) ^ Column (A)
17 - Fixed Charge Rate = Levelized Payment / Beg. Bal. Column (B)

FirstEnergy Pennsylvania Electric Company
Levelized Payment Calculation

Shoebox / 130W / Install 1

Line No.	Year (A)	Undepreciated Balance (B)	Book Depr. Expense (C)	Tax Depreciation Rate (D)	Tax Depreciation Expense (E)	DIT Expense (F)	ADIT (G)	Rate Base Balance (H)	Interest Expense (I)	Equity Return (J)	CIT Expense (K)	Property Taxes (L)	Customer Expense (N)	Distribution O&M (O)	Total Fixed Chgs (P)	Present Value (Q)	Levelized Payment (R)
1	**0**	$2,489															
2	**1**	$2,365	$124	5.00%	$124	$0	$0	$2,365	$50	$143	$54	$1	$25	$5	$403	$372	$312
3	**2**	$2,240	$124	5.00%	$124	$0	$0	$2,240	$47	$136	$51	$1	$25	$5	$390	$333	$312
4	**3**	$2,116	$124	5.00%	$124	$0	$0	$2,116	$45	$128	$48	$1	$25	$5	$377	$298	$312
5	**4**	$1,991	$124	5.00%	$124	$0	$0	$1,991	$42	$121	$45	$1	$25	$5	$364	$266	$312
6	**5**	$1,867	$124	5.00%	$124	$0	$0	$1,867	$39	$113	$42	$1	$25	$5	$351	$237	$312
7	**6**	$1,742	$124	5.00%	$124	$0	$0	$1,742	$37	$105	$40	$1	$25	$5	$338	$211	$312
8	**7**	$1,618	$124	5.00%	$124	$0	$0	$1,618	$34	$98	$37	$1	$25	$5	$325	$187	$312
9	**8**	$1,494	$124	5.00%	$124	$0	$0	$1,494	$31	$90	$34	$1	$25	$5	$312	$166	$312
10	**9**	$1,369	$124	5.00%	$124	$0	$0	$1,369	$29	$83	$31	$1	$25	$5	$299	$147	$312
11	**10**	$1,245	$124	5.00%	$124	$0	$0	$1,245	$26	$75	$28	$1	$25	$5	$286	$130	$312
12	**11**	$1,120	$124	5.00%	$124	$0	$0	$1,120	$24	$68	$25	$1	$25	$5	$273	$115	$312
13	**12**	$996	$124	5.00%	$124	$0	$0	$996	$21	$60	$23	$1	$25	$5	$260	$101	$312
14	**13**	$871	$124	5.00%	$124	$0	$0	$871	$18	$53	$20	$1	$25	$5	$247	$89	$312
15	**14**	$747	$124	5.00%	$124	$0	$0	$747	$16	$45	$17	$1	$25	$5	$234	$78	$312
16	**15**	$622	$124	5.00%	$124	$0	$0	$622	$13	$38	$14	$1	$25	$5	$221	$68	$312
17	**16**	$498	$124	5.00%	$124	$0	$0	$498	$10	$30	$11	$1	$25	$5	$208	$59	$312
18	**17**	$373	$124	5.00%	$124	$0	$0	$373	$8	$23	$8	$1	$25	$5	$195	$51	$312
19	**18**	$249	$124	5.00%	$124	$0	$0	$249	$5	$15	$6	$1	$25	$5	$182	$44	$312
20	**19**	$124	$124	5.00%	$124	$0	$0	$124	$3	$8	$3	$1	$25	$5	$169	$38	$312
21	**20**	$0	$124	5.00%	$124	$0	$0	$0	$0	$0	$0	$1	$25	$5	$156	$32	$312
22	**21**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
23	**22**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
24	**23**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
25	**24**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
26	**25**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
27	**26**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
28	**27**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
29	**28**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
30	**29**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
31	**30**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
32	**Total**	**$0**	**$2,489**		**$2,489**	**$0**		**$0**	**$499**	**$1,432**	**$538**	**$22**	**$499**	**$104**	**$5,582**	**$3,024**	**$6,234**

NPV	**$3,024**	**NPV Check**	**$3,024**
Levelized Payment	**$312**	**Fixed Charge Rate**	**12.52%**

Calculations:

1 - Column (B): Beg. Bal. = New Install Cost; Reduced annually by Column (C); Year End Balances
2- Column (C) = Beg. Bal Column (B) / Assumed Book Life Investment (yrs)
3 - Column (D) = MACRS Depreciation
4 - Column (E) = Column (D) X Beg. Bal. Column (B)
5 - Column (F) = (Column (E) - Column (C)) X Composite Income Tax Rate
6 - Column (G) = Column (F) + Column (G) of prior period
7 - Column (H) = Column (B) - Column (G)
8 - Column (I) = Column (H) X Assumed Debt Ratio X Assumed Debt Cost
9 - Column (J) = Column (H) X Assumed Equity Ratio X Assumed Equity Cost
10 - Column (K) = Column (J) X Composite Income Tax Rate / (1 - Composite Income Tax Rate) - Column F
11 - Column (L) = New Install Cost Beg. Bal. X Taxes Other Than Income Allocation Factor
12 - Column (M) = New Install Cost Beg. Bal. X A&G Allocation Factor
13 - Column (N) = New Install Cost Beg. Bal. X Customer Expense Allocation Factor
14 - Column (O) = New Install Cost Beg. Bal. X Distribution O&M Allocation Factor
15 - Column (P) = Column (C) + Column (F) + Column (I) + Column (J) + Column (K) + Column (L) + Column (M) + Column (N) + Column (O)
16 - Column (Q) = Column (P) / (1+ Rate of Return) ^ Column (A)
17 - Fixed Charge Rate = Levelized Payment / Beg. Bal. Column (B)

FirstEnergy Pennsylvania Electric Company
Levelized Payment Calculation

Underpass / 30W / Install 1

Line No.	Year (A)	Undepreciated Balance (B)	Book Depr. Expense (C)	Tax Depreciation Rate (D)	Tax Depreciation Expense (E)	DIT Expense (F)	ADIT (G)	Rate Base Balance (H)	Interest Expense (I)	Equity Return (J)	CIT Expense (K)	Property Taxes (L)	Customer Expense (N)	Distribution O&M (O)	Total Fixed Chgs (P)	Present Value (Q)	Levelized Payment (R)
1	**0**	$2,074															
2	**1**	$1,970	$104	5.00%	$104	$0	$0	$1,970	$42	$119	$45	$1	$21	$5	$336	$311	$261
3	**2**	$1,867	$104	5.00%	$104	$0	$0	$1,867	$39	$113	$42	$1	$21	$5	$326	$278	$261
4	**3**	$1,763	$104	5.00%	$104	$0	$0	$1,763	$37	$107	$40	$1	$21	$5	$315	$249	$261
5	**4**	$1,659	$104	5.00%	$104	$0	$0	$1,659	$35	$100	$38	$1	$21	$5	$304	$222	$261
6	**5**	$1,555	$104	5.00%	$104	$0	$0	$1,555	$33	$94	$35	$1	$21	$5	$293	$198	$261
7	**6**	$1,452	$104	5.00%	$104	$0	$0	$1,452	$31	$88	$33	$1	$21	$5	$282	$176	$261
8	**7**	$1,348	$104	5.00%	$104	$0	$0	$1,348	$28	$82	$31	$1	$21	$5	$271	$157	$261
9	**8**	$1,244	$104	5.00%	$104	$0	$0	$1,244	$26	$75	$28	$1	$21	$5	$261	$139	$261
10	**9**	$1,141	$104	5.00%	$104	$0	$0	$1,141	$24	$69	$26	$1	$21	$5	$250	$123	$261
11	**10**	$1,037	$104	5.00%	$104	$0	$0	$1,037	$22	$63	$24	$1	$21	$5	$239	$109	$261
12	**11**	$933	$104	5.00%	$104	$0	$0	$933	$20	$57	$21	$1	$21	$5	$228	$96	$261
13	**12**	$830	$104	5.00%	$104	$0	$0	$830	$17	$50	$19	$1	$21	$5	$217	$85	$261
14	**13**	$726	$104	5.00%	$104	$0	$0	$726	$15	$44	$17	$1	$21	$5	$207	$74	$261
15	**14**	$622	$104	5.00%	$104	$0	$0	$622	$13	$38	$14	$1	$21	$5	$196	$65	$261
16	**15**	$518	$104	5.00%	$104	$0	$0	$518	$11	$31	$12	$1	$21	$5	$185	$57	$261
17	**16**	$415	$104	5.00%	$104	$0	$0	$415	$9	$25	$9	$1	$21	$5	$174	$50	$261
18	**17**	$311	$104	5.00%	$104	$0	$0	$311	$7	$19	$7	$1	$21	$5	$163	$43	$261
19	**18**	$207	$104	5.00%	$104	$0	$0	$207	$4	$13	$5	$1	$21	$5	$152	$37	$261
20	**19**	$104	$104	5.00%	$104	$0	$0	$104	$2	$6	$2	$1	$21	$5	$142	$32	$261
21	**20**	$0	$104	5.00%	$104	$0	$0	$0	$0	$0	$0	$1	$21	$5	$131	$27	$261
22	**21**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
23	**22**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
24	**23**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
25	**24**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
26	**25**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
27	**26**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
28	**27**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
29	**28**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
30	**29**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
31	**30**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
32	**Total**	**$0**	**$2,074**		**$2,074**	**$0**		**$0**	**$415**	**$1,193**	**$448**	**$22**	**$416**	**$104**	**$4,672**	**$2,529**	**$5,215**

NPV	**$2,529**	**NPV Check**	**$2,529**
Levelized Payment	**$261**	**Fixed Charge Rate**	**12.57%**

Calculations:

1 - Column (B): Beg. Bal. = New Install Cost; Reduced annually by Column (C); Year End Balances
2- Column (C) = Beg. Bal Column (B) / Assumed Book Life Investment (yrs)
3 - Column (D) = MACRS Depreciation
4 - Column (E) = Column (D) X Beg. Bal. Column (B)
5 - Column (F) = (Column (E) - Column (C)) X Composite Income Tax Rate
6 - Column (G) = Column (F) + Column (G) of prior period
7 - Column (H) = Column (B) - Column (G)
8 - Column (I) = Column (H) X Assumed Debt Ratio X Assumed Debt Cost
9 - Column (J) = Column (H) X Assumed Equity Ratio X Assumed Equity Cost
10 - Column (K) = Column (J) X Composite Income Tax Rate / (1 - Composite Income Tax Rate) - Column F
11 - Column (L) = New Install Cost Beg. Bal. X Taxes Other Than Income Allocation Factor
12 - Column (M) = New Install Cost Beg. Bal. X A&G Allocation Factor
13 - Column (N) = New Install Cost Beg. Bal. X Customer Expense Allocation Factor
14 - Column (O) = New Install Cost Beg. Bal. X Distribution O&M Allocation Factor
15 - Column (P) = Column (C) + Column (F) + Column (I) + Column (J) + Column (K) + Column (L) + Column (M) + Column (N) + Column (O)
16 - Column (Q) = Column (P) / (1+ Rate of Return) ^ Column (A)
17 - Fixed Charge Rate = Levelized Payment / Beg. Bal. Column (B)

FirstEnergy Pennsylvania Electric Company
Levelized Payment Calculation

Underpass / 50W / Install 1

Line No.	Year (A)	Undepreciated Balance (B)	Book Depr. Expense (C)	Tax Depreciation Rate (D)	Tax Depreciation Expense (E)	DIT Expense (F)	ADIT (G)	Rate Base Balance (H)	Interest Expense (I)	Equity Return (J)	CIT Expense (K)	Property Taxes (L)	Customer Expense (N)	Distribution O&M (O)	Total Fixed Chgs (P)	Present Value (Q)	Levelized Payment (R)
1	**0**	$2,074															
2	**1**	$1,970	$104	5.00%	$104	$0	$0	$1,970	$42	$119	$45	$1	$21	$5	$336	$311	$261
3	**2**	$1,867	$104	5.00%	$104	$0	$0	$1,867	$39	$113	$42	$1	$21	$5	$326	$278	$261
4	**3**	$1,763	$104	5.00%	$104	$0	$0	$1,763	$37	$107	$40	$1	$21	$5	$315	$249	$261
5	**4**	$1,659	$104	5.00%	$104	$0	$0	$1,659	$35	$100	$38	$1	$21	$5	$304	$222	$261
6	**5**	$1,555	$104	5.00%	$104	$0	$0	$1,555	$33	$94	$35	$1	$21	$5	$293	$198	$261
7	**6**	$1,452	$104	5.00%	$104	$0	$0	$1,452	$31	$88	$33	$1	$21	$5	$282	$176	$261
8	**7**	$1,348	$104	5.00%	$104	$0	$0	$1,348	$28	$82	$31	$1	$21	$5	$271	$157	$261
9	**8**	$1,244	$104	5.00%	$104	$0	$0	$1,244	$26	$75	$28	$1	$21	$5	$261	$139	$261
10	**9**	$1,141	$104	5.00%	$104	$0	$0	$1,141	$24	$69	$26	$1	$21	$5	$250	$123	$261
11	**10**	$1,037	$104	5.00%	$104	$0	$0	$1,037	$22	$63	$24	$1	$21	$5	$239	$109	$261
12	**11**	$933	$104	5.00%	$104	$0	$0	$933	$20	$57	$21	$1	$21	$5	$228	$96	$261
13	**12**	$830	$104	5.00%	$104	$0	$0	$830	$17	$50	$19	$1	$21	$5	$217	$85	$261
14	**13**	$726	$104	5.00%	$104	$0	$0	$726	$15	$44	$17	$1	$21	$5	$207	$74	$261
15	**14**	$622	$104	5.00%	$104	$0	$0	$622	$13	$38	$14	$1	$21	$5	$196	$65	$261
16	**15**	$518	$104	5.00%	$104	$0	$0	$518	$11	$31	$12	$1	$21	$5	$185	$57	$261
17	**16**	$415	$104	5.00%	$104	$0	$0	$415	$9	$25	$9	$1	$21	$5	$174	$50	$261
18	**17**	$311	$104	5.00%	$104	$0	$0	$311	$7	$19	$7	$1	$21	$5	$163	$43	$261
19	**18**	$207	$104	5.00%	$104	$0	$0	$207	$4	$13	$5	$1	$21	$5	$152	$37	$261
20	**19**	$104	$104	5.00%	$104	$0	$0	$104	$2	$6	$2	$1	$21	$5	$142	$32	$261
21	**20**	$0	$104	5.00%	$104	$0	$0	$0	$0	$0	$0	$1	$21	$5	$131	$27	$261
22	**21**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
23	**22**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
24	**23**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
25	**24**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
26	**25**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
27	**26**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
28	**27**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
29	**28**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
30	**29**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
31	**30**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
32	**Total**	**$0**	**$2,074**		**$2,074**	**$0**		**$0**	**$415**	**$1,193**	**$448**	**$22**	**$416**	**$104**	**$4,672**	**$2,529**	**$5,215**

NPV	**$2,529**	**NPV Check**	**$2,529**
Levelized Payment	**$261**	**Fixed Charge Rate**	**12.57%**

Calculations:

1 - Column (B): Beg. Bal. = New Install Cost; Reduced annually by Column (C); Year End Balances
2- Column (C) = Beg. Bal Column (B) / Assumed Book Life Investment (yrs)
3 - Column (D) = MACRS Depreciation
4 - Column (E) = Column (D) X Beg. Bal. Column (B)
5 - Column (F) = (Column (E) - Column (C)) X Composite Income Tax Rate
6 - Column (G) = Column (F) + Column (G) of prior period
7 - Column (H) = Column (B) - Column (G)
8 - Column (I) = Column (H) X Assumed Debt Ratio X Assumed Debt Cost
9 - Column (J) = Column (H) X Assumed Equity Ratio X Assumed Equity Cost
10 - Column (K) = Column (J) X Composite Income Tax Rate / (1 - Composite Income Tax Rate) - Column F
11 - Column (L) = New Install Cost Beg. Bal. X Taxes Other Than Income Allocation Factor
12 - Column (M) = New Install Cost Beg. Bal. X A&G Allocation Factor
13 - Column (N) = New Install Cost Beg. Bal. X Customer Expense Allocation Factor
14 - Column (O) = New Install Cost Beg. Bal. X Distribution O&M Allocation Factor
15 - Column (P) = Column (C) + Column (F) + Column (I) + Column (J) + Column (K) + Column (L) + Column (M) + Column (N) + Column (O)
16 - Column (Q) = Column (P) / (1+ Rate of Return) ^ Column (A)
17 - Fixed Charge Rate = Levelized Payment / Beg. Bal. Column (B)

FirstEnergy Pennsylvania Electric Company
Levelized Payment Calculation

Underpass / 90W / Install 1

Line No.	Year (A)	Undepreciated Balance (B)	Book Depr. Expense (C)	Tax Depreciation Rate (D)	Tax Depreciation Expense (E)	DIT Expense (F)	ADIT (G)	Rate Base Balance (H)	Interest Expense (I)	Equity Return (J)	CIT Expense (K)	Property Taxes (L)	Customer Expense (N)	Distribution O&M (O)	Total Fixed Chgs (P)	Present Value (Q)	Levelized Payment (R)
1	**0**	$2,182															
2	**1**	$2,073	$109	5.00%	$109	$0	$0	$2,073	$44	$125	$47	$1	$22	$5	$354	$327	$274
3	**2**	$1,964	$109	5.00%	$109	$0	$0	$1,964	$41	$119	$45	$1	$22	$5	$342	$292	$274
4	**3**	$1,855	$109	5.00%	$109	$0	$0	$1,855	$39	$112	$42	$1	$22	$5	$331	$261	$274
5	**4**	$1,745	$109	5.00%	$109	$0	$0	$1,745	$37	$106	$40	$1	$22	$5	$319	$233	$274
6	**5**	$1,636	$109	5.00%	$109	$0	$0	$1,636	$34	$99	$37	$1	$22	$5	$308	$208	$274
7	**6**	$1,527	$109	5.00%	$109	$0	$0	$1,527	$32	$92	$35	$1	$22	$5	$297	$185	$274
8	**7**	$1,418	$109	5.00%	$109	$0	$0	$1,418	$30	$86	$32	$1	$22	$5	$285	$165	$274
9	**8**	$1,309	$109	5.00%	$109	$0	$0	$1,309	$28	$79	$30	$1	$22	$5	$274	$146	$274
10	**9**	$1,200	$109	5.00%	$109	$0	$0	$1,200	$25	$73	$27	$1	$22	$5	$262	$130	$274
11	**10**	$1,091	$109	5.00%	$109	$0	$0	$1,091	$23	$66	$25	$1	$22	$5	$251	$115	$274
12	**11**	$982	$109	5.00%	$109	$0	$0	$982	$21	$59	$22	$1	$22	$5	$240	$101	$274
13	**12**	$873	$109	5.00%	$109	$0	$0	$873	$18	$53	$20	$1	$22	$5	$228	$89	$274
14	**13**	$764	$109	5.00%	$109	$0	$0	$764	$16	$46	$17	$1	$22	$5	$217	$78	$274
15	**14**	$655	$109	5.00%	$109	$0	$0	$655	$14	$40	$15	$1	$22	$5	$206	$69	$274
16	**15**	$545	$109	5.00%	$109	$0	$0	$545	$11	$33	$12	$1	$22	$5	$194	$60	$274
17	**16**	$436	$109	5.00%	$109	$0	$0	$436	$9	$26	$10	$1	$22	$5	$183	$52	$274
18	**17**	$327	$109	5.00%	$109	$0	$0	$327	$7	$20	$7	$1	$22	$5	$171	$45	$274
19	**18**	$218	$109	5.00%	$109	$0	$0	$218	$5	$13	$5	$1	$22	$5	$160	$39	$274
20	**19**	$109	$109	5.00%	$109	$0	$0	$109	$2	$7	$2	$1	$22	$5	$149	$33	$274
21	**20**	$0	$109	5.00%	$109	$0	$0	$0	$0	$0	$0	$1	$22	$5	$137	$29	$274
22	**21**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
23	**22**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
24	**23**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
25	**24**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
26	**25**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
27	**26**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
28	**27**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
29	**28**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
30	**29**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
31	**30**	$0	$0	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
32	**Total**	**$0**	**$2,182**		**$2,182**	**$0**		**$0**	**$437**	**$1,255**	**$472**	**$22**	**$438**	**$104**	**$4,908**	**$2,658**	**$5,479**

NPV	**$2,658**	**NPV Check**	**$2,658**
Levelized Payment	**$274**	**Fixed Charge Rate**	**12.56%**

Calculations:

1 - Column (B): Beg. Bal. = New Install Cost; Reduced annually by Column (C); Year End Balances
2- Column (C) = Beg. Bal Column (B) / Assumed Book Life Investment (yrs)
3 - Column (D) = MACRS Depreciation
4 - Column (E) = Column (D) X Beg. Bal. Column (B)
5 - Column (F) = (Column (E) - Column (C)) X Composite Income Tax Rate
6 - Column (G) = Column (F) + Column (G) of prior period
7 - Column (H) = Column (B) - Column (G)
8 - Column (I) = Column (H) X Assumed Debt Ratio X Assumed Debt Cost
9 - Column (J) = Column (H) X Assumed Equity Ratio X Assumed Equity Cost
10 - Column (K) = Column (J) X Composite Income Tax Rate / (1 - Composite Income Tax Rate) - Column F
11 - Column (L) = New Install Cost Beg. Bal. X Taxes Other Than Income Allocation Factor
12 - Column (M) = New Install Cost Beg. Bal. X A&G Allocation Factor
13 - Column (N) = New Install Cost Beg. Bal. X Customer Expense Allocation Factor
14 - Column (O) = New Install Cost Beg. Bal. X Distribution O&M Allocation Factor
15 - Column (P) = Column (C) + Column (F) + Column (I) + Column (J) + Column (K) + Column (L) + Column (M) + Column (N) + Column (O)
16 - Column (Q) = Column (P) / (1+ Rate of Return) ^ Column (A)
17 - Fixed Charge Rate = Levelized Payment / Beg. Bal. Column (B)

FirstEnergy Pennsylvania Electric Company
Installation Costs

Line No.	Light Type	Monthly kWh	Lumens	Wattage	Installation Cost (2 Lights)
1	Flood	11	4,000	30	$2,387
2	Flood	18	6,700	50	$2,422
3	Flood	32	13,000	90	$2,619
4	Flood	46	21,000	130	$2,914
5	Flood	91	4,000	260	$3,190
6	Security	11	3,880	30	$1,967
7	Security	18	6,200	50	$1,948
8	Security	32	5,700	90	$2,072
9	Shoebox	18	6,700	50	$2,326
10	Shoebox	31	12,000	90	$2,353
11	Shoebox	46	18,400	130	$2,931
12	Underpass	11	2,500	30	$2,442
13	Underpass	18	7,300	50	$2,442
14	Underpass	32	11,500	90	$2,569

FirstEnergy Pennsylvania Electric Company
Distribution Costs

Line No.	Other Distribution Plant Allocated to Outdoor Area Lighting	ME	PN	PP	WP	TOTAL	
1	Total Distribution Plant to Outdoor Area Lighting	$ 8,354,672	$ 38,714,714	$ 7,122,980	$ 24,183,004	$ 78,375,369	*COS Exhibit TSL-1*
2	Total Directly Assigned Plant to Outdoor Area Lighting	$ 4,862,050	$ 28,698,590	$ 4,092,190	$ 10,337,050	$ 47,989,880	*COS Exhibit TSL-2*
3	Total Other Distribution Plant to Outdoor Area Lighting	$ 3,492,622	$ 10,016,124	$ 3,030,790	$ 13,845,954	$ 30,385,489	*Line 1 - Line 2*
4	**Other Distribution Plant Factor**					**63.32%**	*Line 3 / Line 2*
	O&M Allocated to Outdoor Area Lighting						
5	Total Distribution O&M	$ 218,098,257	$ 209,556,227	$ 62,059,977	$ 212,475,447	$ 702,189,907	*COS Exhibit TSL-1*
6	Total Distribution O&M to Outdoor Area Lighting	$ 275,903	$ 959,909	$ 238,030	$ 1,012,333	$ 2,486,175	*COS Exhibit TSL-2*
8	**O&M Allocation Factor**					**0.35%**	*Line 6 / Line 5*

FirstEnergy Pennsylvania Electric Company
General Property

Line No.	General Property Allocated to Outdoor Area Lighting	ME 2023 FERC Form 1	PN 2023 FERC Form 1	PP 2023 FERC Form 1	WP 2023 FERC Form 1	Total 2023 FERC Form 1	
1	Gross Investment in Outdoor Area Lighting	$ 4,847,974	$ 28,643,128	$ 4,084,094	$ 9,936,112	$ 47,511,308	*FF1, 207.71.g*
2	Total Investment in Plant	$ 3,294,277,322	$ 3,653,990,680	$ 928,110,837	$ 4,061,390,197	$ 11,937,769,036	*FF1, 207.104.g*
3	Total General Plant	$ (214,489,047)	$ (203,070,443)	$ (31,069,687)	$ (284,252,120)	$ (732,881,297)	*FF1, 207.99.g*
4	Total Investment in Plant Less General Plant	$ 3,079,788,275	$ 3,450,920,237	$ 897,041,150	$ 3,777,138,077	$ 11,204,887,739	*Line 2 + Line 3*
5	Outdoor Area Lighting % of Total Plant (Less General)	0.16%	0.83%	0.46%	0.26%	0.42%	*Line 1 / Line 4*
6	General Plant Allocated to Outdoor Area Lighting	$ 337,633	$ 1,685,514	$ 141,456	$ 747,752	$ 3,107,586	*Line 3 * Line 5*
7	**General Plant Factor**					**6.54%**	*Line 6 / Line 1*

FirstEnergy Pennsylvania Electric Company
Customer Expenses

Customer Accounts Expense

Line No.	Account	Description	ME 2023 FERC Form 1	PN 2023 FERC Form 1	PP 2023 FERC Form 1	WP 2023 FERC Form 1	Total 2023 FERC Form 1	Allocation	Streetlighting Related	
1	901	Supervision	$ 44,894	$ 45,132	$ 13,092	$ 56,463	$ 159,581	0.34%	$ 549	*FF1, 322.159.b*
2	902	Meter Reading	$ 184,038	$ 265,280	$ 170,848	$ 1,054,744	$ 1,674,910	0.00%	$ 0	*FF1, 322.160.b*
3	903	Customer Records and Collection Expenses	$ 7,313,754	$ 7,189,311	$ 2,027,636	$ 7,730,946	$ 24,261,647	0.34%	$ 83,415	*FF1, 322.161.b*
4	904	Uncollectible Accounts	$ 4,849,503	$ 6,357,856	$ 517,918	$ 3,678,794	$ 15,404,071	0.33%	$ 51,422	*FF1, 322.162.b*
5	905	Miscellaneous Customer Accounts Expenses	$ 392,761	$ 1,016,150	$ 122,020	$ 523,800	$ 2,054,731	0.34%	$ 7,064	*FF1, 322.163.b*
6		Total	$ 12,784,950	$ 14,873,729	$ 2,851,514	$ 13,044,747	$ 43,554,940		$ 142,450	*Sum: Lines 1-5*

Customer Service and Information Expenses

	Account	Description	ME 2023 FERC Form 1	PN 2023 FERC Form 1	PP 2023 FERC Form 1	WP 2023 FERC Form 1	Total 2023 FERC Form 1	Allocation	Streetlighting Related	
7	907	Supervision	$ 6,763	$ 6,087	$ 0	$ 8,485	$ 21,335	0.34%	$ 73	*FF1, 323.167.b*
8	908	Customer Assistance Expense	$ 49,837,876	$ 57,266,499	$ 16,061,614	$ 55,471,044	$ 178,637,033	0.34%	$ 614,182	*FF1, 323.168.b*
9	909	Informational and Instructional Expenses	$ 2,126	$ 888	$ 729	$ 21,257	$ 25,000	0.34%	$ 86	*FF1, 323.169.b*
10	910	Misc. Customer Service and Information Exp	$ 4,789,469	$ 4,139,504	$ 1,189,069	$ 5,118,473	$ 15,236,515	0.34%	$ 52,386	*FF1, 323.170.b*
11		Total	$ 54,636,234	$ 61,412,978	$ 17,251,412	$ 60,619,259	$ 193,919,883		$ 666,727	*Sum: Lines 7-10*
12	373	Gross Investment in Streetlighting							$ 47,511,308	*FF1, 207.73.g*
13		**Customer Expense Allocation Factor**							**1.70%**	**(Line 6 + Line 11) / Line 12**

Memo:

	Outdoor Area Lighting Related Customer Accounts Expense	ME 2023 FERC Form 1	PN 2023 FERC Form 1	PP 2023 FERC Form 1	WP 2023 FERC Form 1	Total 2023 FERC Form 1	
14	Total Revenues	$ 1,087,019,208	1,026,488,412	$ 305,073,781	$ 1,180,973,883	$ 3,599,555,284	*FF1, 304.1.43.c*
15	Total Outdoor Area Lighting Revenues	$ 977,345	$ 4,222,478	$ 748,461	$ 6,067,753	$ 12,016,037	*FF1, 304.1.4.c*
16	% of Outdoor Lighting to Total	0.09%	0.41%	0.25%	0.51%	0.33%	*Line 15 / Line 14*
	Customer Count						
17	Total number of customers	588,329	584,328	171,046	737,355	2,081,058	*FF1, 304.1.43.d*
18	Estimated number of Outdoor Area Lighting customers	737	1,848	670	3,900	7,155	*FF1, 304.1.34.d*
19	% of Total	0.13%	0.32%	0.39%	0.53%	0.34%	*Line 18 / Line 17*

FirstEnergy Pennsylvania Electric Company
Property Taxes

Line No.	Description	ME 2023 FERC Form 1	PN 2023 FERC Form 1	PP 2023 FERC Form 1	WP 2023 FERC Form 1	Total 2023 FERC Form 1	
1	Local Real Estate	$ 422,644	$ 186,743	$ 75,804	$ 195,342	$ 880,533	FF1, 262.g
2	PURTA	$ 2,571,576	$ 1,746,219	$ 445,420	$ 2,711,542	$ 7,474,757	FF1, 262.g
3	Total	**$ 2,994,220**	**$ 1,932,962**	**$ 521,224**	**$ 2,906,884**	**$ 8,355,290**	Line 1 + Line 2
	Property Taxes Allocated to Income						
4	Outdoor Area Lighting % of Total Plant (Less General)	0.16%	0.83%	0.46%	0.26%	0.42%	*Page 12, Line 5*
5	Property Taxes Allocated to Outdoor Area Lighting	$ 4,713	$ 16,044	$ 2,373	$ 7,647	$ 35,428	*Line 3 * Line 4*
6	**Property Taxes Factor**					**0.07%**	*Line 5 / Page 12, Line 1*

FirstEnergy Pennsylvania Electric Company
Capital Recovery Factors

Line No.	Rate of Return (RoR) 2025 Capital Structure	% Percent	Cost Rate	Weighted Cost Rate
1	Long Term Debt	46.19%	4.564%	2.11%
2	Common Equity	53.81%	11.250%	6.05%
3	Total	100.00%		8.16%
	Depreciation			
4	Depreciable Years (n)	20		
5	SLD = 1 / n	5.00%		
6	Tax Life of Investment (yrs)	20		
	Taxes	2025		
7	Federal Income Tax Rate	21.00%		
8	State Income Tax Rate	7.99%		
9	Effective Tax Rate	27.3121%		

FirstEnergy Pennsylvania Electric Company

Asset Life - Tax Books

	MACRS Half-Year Convention					
	3	5	7	10	15	20
1	33.33%	20.00%	14.29%	10.00%	5.00%	3.750%
2	44.45%	32.00%	24.49%	18.00%	9.50%	7.219%
3	14.81%	19.20%	17.49%	14.40%	8.55%	6.677%
4	7.41%	11.52%	12.49%	11.52%	7.70%	6.177%
5	0.00%	11.52%	8.93%	9.22%	6.93%	5.713%
6	0.00%	5.76%	8.92%	7.37%	6.23%	5.285%
7	0.00%	0.00%	8.93%	6.55%	5.90%	4.888%
8	0.00%	0.00%	4.46%	6.55%	5.90%	4.522%
9	0.00%	0.00%	0.00%	6.56%	5.91%	4.462%
10	0.00%	0.00%	0.00%	6.55%	5.90%	4.461%
11	0.00%	0.00%	0.00%	3.28%	5.91%	4.462%
12	0.00%	0.00%	0.00%	0.00%	5.90%	4.461%
13	0.00%	0.00%	0.00%	0.00%	5.91%	4.462%
14	0.00%	0.00%	0.00%	0.00%	5.90%	4.461%
15	0.00%	0.00%	0.00%	0.00%	5.91%	4.462%
16	0.00%	0.00%	0.00%	0.00%	2.95%	4.461%
17	0.00%	0.00%	0.00%	0.00%	0.00%	4.462%
18	0.00%	0.00%	0.00%	0.00%	0.00%	4.461%
19	0.00%	0.00%	0.00%	0.00%	0.00%	4.462%
20	0.00%	0.00%	0.00%	0.00%	0.00%	4.461%
21	0.00%	0.00%	0.00%	0.00%	0.00%	2.231%
22	0.00%	0.00%	0.00%	0.00%	0.00%	0.000%
23	0.00%	0.00%	0.00%	0.00%	0.00%	0.000%
24	0.00%	0.00%	0.00%	0.00%	0.00%	0.000%
25	0.00%	0.00%	0.00%	0.00%	0.00%	0.000%
26	0.00%	0.00%	0.00%	0.00%	0.00%	0.000%
27	0.00%	0.00%	0.00%	0.00%	0.00%	0.000%
28	0.00%	0.00%	0.00%	0.00%	0.00%	0.000%
29	0.00%	0.00%	0.00%	0.00%	0.00%	0.000%
30	0.00%	0.00%	0.00%	0.00%	0.00%	0.000%
31	0.00%	0.00%	0.00%	0.00%	0.00%	0.000%
32	0.00%	0.00%	0.00%	0.00%	0.00%	0.000%
33	0.00%	0.00%	0.00%	0.00%	0.00%	0.000%
34	0.00%	0.00%	0.00%	0.00%	0.00%	0.000%
35	0.00%	0.00%	0.00%	0.00%	0.00%	0.000%
36	0.00%	0.00%	0.00%	0.00%	0.00%	0.000%
37	0.00%	0.00%	0.00%	0.00%	0.00%	0.000%
38	0.00%	0.00%	0.00%	0.00%	0.00%	0.000%
39	0.00%	0.00%	0.00%	0.00%	0.00%	0.000%
40	0.00%	0.00%	0.00%	0.00%	0.00%	0.000%
41	0.00%	0.00%	0.00%	0.00%	0.00%	0.000%

Reconnection charging sheet - update for remote capability

Total reconnects (Oct 22 - Sep 23)		**54,891**	
Care Center Reconnection Cost			
% of repeat calls		26%	
		69,196	
Credit Average Hold Time (AHT)		7:05	
Agent cost per minute		$1.23	
Agent cost per second		$0.02	
Cost per credit call		$8.68	
Cost per reconnect		$10.94	
Cost per Tech Billing employee per Exception			
Smart meter disconnect errors (Oct 22 - Sep 23)*		1,406	
Exception AHT		8:11	
Biller Fully Loaded hourly cost		$26.79	
Biller cost per minute		$0.45	
Biller cost per second		$0.007	
Cost per exception		$3.65	
Reconnects (Oct 22 -Sep 23)			
Total dunning unblock at meter		915	
Total dunning reconnect at pole		37	
% Requiring Manual Unblock		1.7%	
Cost per Manual Unblock	$	25.51	$ 0.44
Total Reconnect Charge		**$15.00**	

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
DOCKET NO. R-2024-3047068

2024 BASE RATE CASE FILING

(Volume III of V)

FILED: April 2, 2024

FE PA STATEMENT NO. 7
Timothy Lyons

FE PA Statement No. 7

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY

DOCKET NO. R-2024-3047068

Direct Testimony
of
Timothy Lyons

List of Topics Addressed

Class Cost of Service
Rate Design
Cash Working Capital

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DIRECT TESTIMONY
OF
TIMOTHY LYONS

I. INTRODUCTION AND PURPOSE

Q. Please state your name and business address.

A. My name is Timothy S. Lyons. My business address is 3 Speen Street, Suite 150, Framingham, Massachusetts 01701.

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

A. I am a Partner with ScottMadden, Inc. ("ScottMadden").

Q. What is your work experience?

A. I have more than 30 years of experience in the energy industry. I started my career in 1985 at Boston Gas Company, eventually becoming Director of Rates and Revenue Analysis. In 1993, I moved to Providence Gas Company, eventually becoming Vice President of Marketing and Regulatory Affairs. Starting in 2001, I held several management consulting positions in the energy industry, first at KEMA and then at Quantec, LLC. In 2005, I became Vice President of Sales and Marketing at Vermont Gas Systems, Inc. before joining Sussex Economic Advisors, LLC ("Sussex") in 2013. Sussex was acquired by ScottMadden in 2016.

Q. What is your educational background?

A. I hold a bachelor's degree from St. Anselm College, a master's degree in economics from The Pennsylvania State University, and a master's degree in business administration from Babson College.

Q. Have you ever testified before the Pennsylvania Public Utility Commission (the "Commission")?

A. No. However, I have sponsored testimony before 28 U.S. and three Canadian regulatory agencies. My testimony experience is summarized in Appendix A.

Q. On whose behalf are you testifying in this proceeding?

A. I am testifying on behalf of FirstEnergy Pennsylvania Electric Company ("FE PA" or the "Company"). FE PA consists of the following Rate Districts: Met-Ed, Penelec, Penn Power, West Penn, and The Pennsylvania State University ("PSU") (collectively, the "Rate Districts").[1]

Q. What is the purpose of your Direct Testimony?

A. The purpose of my Direct Testimony is to sponsor the Company's proposed electric distribution rates and cash working capital requirement. My Direct Testimony includes: (a) a description of the Class Cost of Service Study ("COSS"); (b) a description of the proposed revenue targets, rate design, and bill impact analyses for each rate class; and (c) a description of the lead-lag study used to calculate the Company's cash working capital requirement. The COSS was used as a guide to develop the proposed electric distribution rates.

Q. Have you prepared exhibits supporting your testimony?

A. Yes. I am sponsoring the following exhibits:

- FE PA Exhibit TSL-1 – Class Cost of Service Study

[1] FE PA also has a sixth Rate District, the Waverly Rate District, which relates to FE PA's New York jurisdictional rates.

- FE PA Exhibit TSL-2 –Rate Design and Bill Impacts
- FE PA Exhibit TSL-3 – Cost Curves
- FE PA Exhibit TSL-4 – Functionalization and Classification of Plant 364-368
- FE PA Exhibit TSL-5 – Lead-Lag Study

Exhibits TSL-1, TSL-2, and TSL-3 are organized into four sections with one for each Rate District. For example, FE PA Exhibit TSL-1 has four sections: (1) Met-Ed Rate District; (2) Penn Power Rate District; (3) Penelec Rate District; and (4) West Penn Rate District. The PSU Rate District is included in the West Penn Rate District.

I am responsible for the following base rate filing requirements.

Filing Requirement	Description	Location
IV-A-1	Summary of Revenues	Exhibit TSL-2
IV-A-2	Revenues under Current Rate Design	Exhibit TSL-2
IV-A-3	Revenues under Proposed Rate Design	Exhibit TSL-2
IV-A-4	Summary of Revenues	Exhibit TSL-2
IV-A-5	Summary of Revenues	Exhibit TSL-2
IV-B-4	Cash Working Capital	Exhibit TSL-5
IV-C	Proposed Rate Design	Exhibit TSL-2
IV-D-1	Customer Bill Impact Analysis	Exhibit TSL-2
IV-D-2	Customer Bill Impact Analysis	Exhibit TSL-2
IV-E-1	Class Cost of Service Study	Exhibit TSL-1
IV-E-2	Cost Curves	Exhibit TSL-3

II. OVERVIEW

Q. Please summarize your Direct Testimony.

A. The results of the Company's COSS show differences in class rates of return ("ROR") at current base rates as compared to the system or overall ROR, as shown in Figure 1 (below) for FE PA.

Figure 1: COSS Results (FE PA)

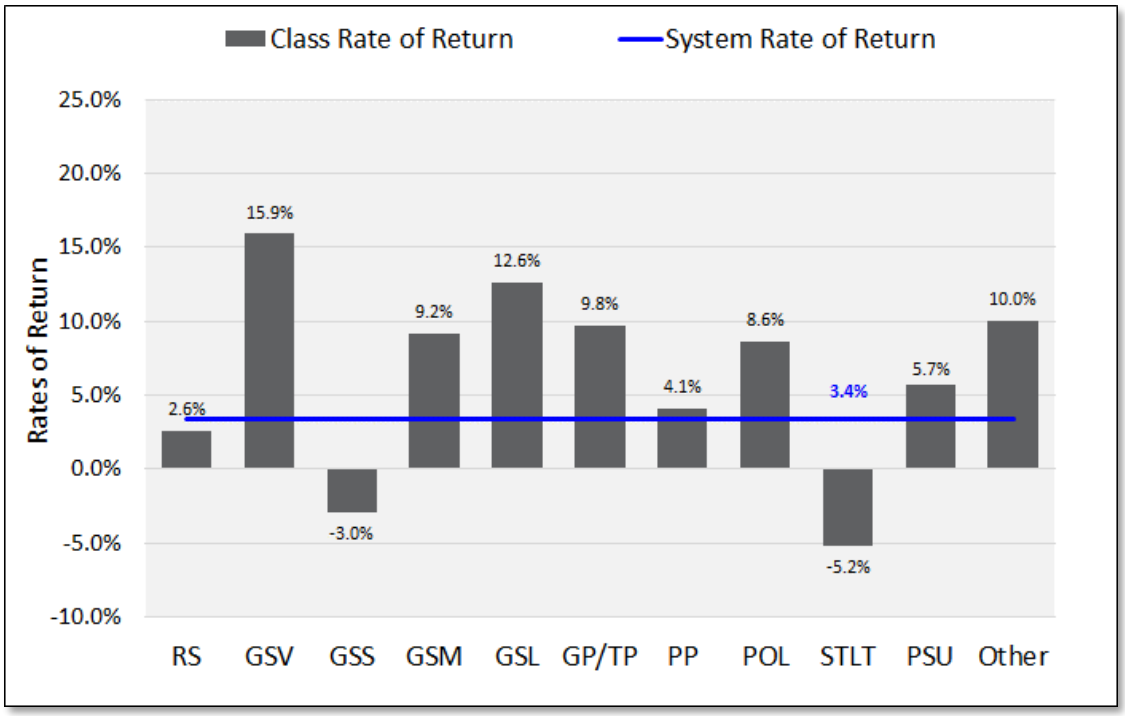


Figure 1 compares class RORs to the system or overall ROR at current base rates. The Figure shows certain rate classes, such as the residential class, yield RORs below the system ROR. The Figure also shows other rate classes yield RORs above the system ROR. The COSS results for each Rate District are summarized in FE PA Exhibit TSL-1.

Descriptions of the rate classes are included in Figure 2 (below).

Figure 2: Description of Rate Classes

Rate Schedule	Description
RS	Residential Service
GSV	General Service – Volunteer Fire
GSS	General Service – Small (Non-Demand)
GSM	General Service – Medium
GSL	General Service - Large
GP	General Service - Primary
TP	Transmission Power
PP 44	Primary Power Service
PP 46	Primary Power Service
MS	Municipal Service
POL	Private Outdoor Lighting
BDR	Borderline Service
STLT	Street Lighting Service
PSU	PSU Rate District

The Company's COSS was prepared generally consistent with methodologies used in the Company's most recent base rate case filing at Docket Nos. R-2016-2537349, *et al.*

The results of the COSS support a movement toward a more equitable rate structure where class RORs move closer to the system ROR. However, the proposed movement to the system ROR was moderated to address customer bill impact considerations.

The proposed distribution base rates reflect three important rate design principles: (a) rates should recover the overall cost of providing service; (b) rates should be fair, minimizing inter- and intra-class inequities to the extent possible; and (c) rate changes should be tempered by rate continuity concerns.

The proposed rate design generally reflects a uniform increase in kilowatt-hour ("kWh") usage charges, kilowatt ("kW") demand charges, and reactive ("rKVA") demand charges following increases in customer charges.

The Company prepared customer bill impacts to evaluate the impact of the proposed base rate changes. The bill impacts evaluated a wide range of customer usage. The customer bill impacts compare proposed total bills that include proposed base rates plus other charges to current total bills that include delivery rates[2] plus other charges.[3]

Overall, the proposed base rates increase monthly bills for residential customers using 1,000 kWh per month by the following amounts.

Figure 3: Proposed Monthly Bill Increases for Residential Customers

Residential Average Monthly Bill Increase	Proposed Bill	Current Bill	Increase / (Decrease) ($)	Increase / (Decrease) (%)
Met-Ed Rate District	$ 205.00	$ 187.70	$ 17.31	9.22%
Penelec Rate District	$ 220.75	$ 200.96	$ 19.79	9.85%
Penn Power Rate District	$ 201.88	$ 180.59	$ 21.30	11.79%
West Penn Rate District	$ 172.98	$ 156.36	$ 16.61	10.62%

The bill impacts are summarized in FE PA Exhibit TSL-2 for each Rate District.

Q. Please describe the Company's service classifications.

A. FE PA provides electric service to approximately 2.1 million residential, commercial, and industrial ("C&I"), and lighting customers, as shown in Figure 4 (below).

[2] Current delivery rates include current base rates plus Smart Meter Technologies Charge Rider, Tax Cuts and Jobs Act Voluntary Surcharge Rider, State Tax Adjustment Surcharge Rider, and Distribution System Improvement Charge Rider. These charges are reflected in the proposed base rates.

[3] Other charges not part of distribution base rates include Universal Service Cost Rider, Energy Efficiency and Conservation Charge Rider, Default Service Support Rider, Solar Photovoltaic Requirements Charge Rider, and the Price to Compare Default Service Rate Rider for those customers receiving default service.

Figure 4: Proforma Customers and Sales

FE PA Rate Classes	Number of Customers	% of Customers	Normalized Usage (MWh)	% Usage	kWh Use per Customer
RS	1,810,115	86.35%	19,120,384	37.75%	10,563
GSV	1,582	0.08%	44,953	0.09%	28,421
GSS	168,211	8.02%	614,667	1.21%	3,654
GSM	103,184	4.92%	9,683,509	19.12%	93,847
GSL	1,870	0.09%	4,176,972	8.25%	2,233,217
GP/TP	1,487	0.07%	15,556,697	30.71%	10,461,292
PP	4	0.00%	1,083,924	2.14%	265,879,612
POL	7,528	0.36%	41,281	0.08%	5,484
STLT	1,976	0.09%	82,867	0.16%	41,937
PSU	1	0.00%	217,652	0.43%	160,165,859
Other	363	0.02%	31,548	0.06%	87
Total	**2,096,321**	**100.00%**	**50,654,454**	**100.00%**	

The Figure shows FE PA serves, on average, approximately 1.8 million residential customers (86.35 percent), 0.3 million C&I customers (13.15 percent), and 10,000 lighting customers (0.50 percent).

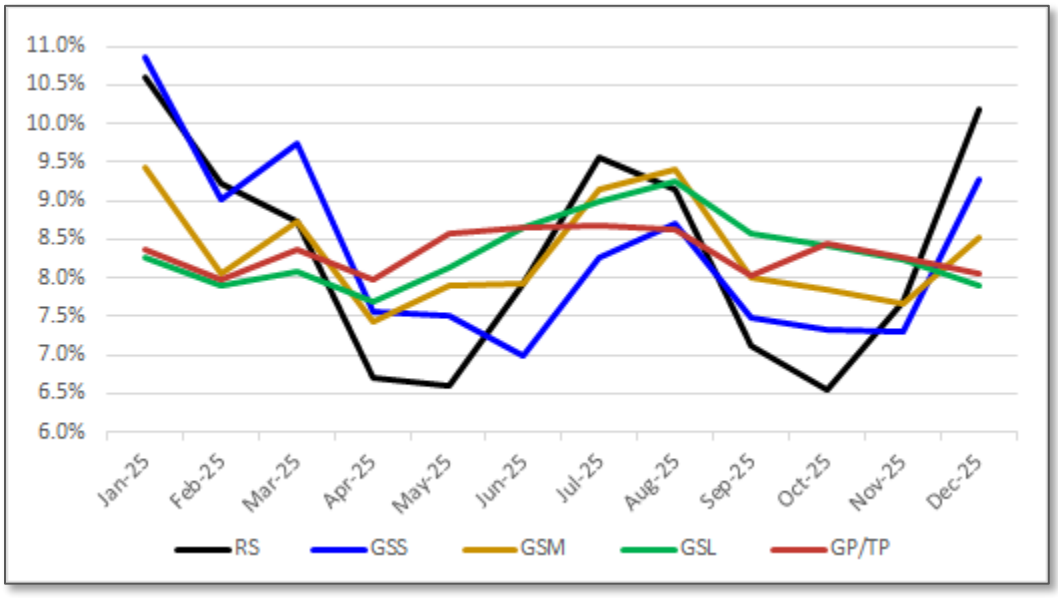
Q. Please describe the characteristics of the service classifications.

A. Figure 4 (above) provides a breakdown of proforma customers and kWh sales by rate class. Proforma customers and kWh sales are based on the period January 1, 2025 through December 31, 2025.

Figure 4 shows variations in annual use per customer among the rate classes. RS customers, for example, use on average 10,563 kWh per year, while GSL customers use on average 2,233,217 kWh per year.

Figure 5 (below) shows monthly kWh sales by rate class as a percentage of annual kWh sales for that rate class. The Figure shows kWh sales vary seasonally for certain rate classes.

Figure 5: Monthly kWh Sales as % of Annual kWh Sales (FE PA)



The RS and GSS rate classes, for example, show a seasonal load pattern, with monthly sales increasing during the winter and summer months, reflecting heating and cooling use, respectively. The GSL and GP/TP rate classes show a relatively consistent load pattern throughout the year, with slight increases during the summer months. Load pattern differences, as discussed below, have implications on the allocation of costs in the COSS.

Q. Please describe the Company's current rate structure.

A. The current rate structure for each of the Company's Rate Districts consists of base rates and rider charges.[4] The base rates include monthly customer charges, usage (kWh) charges, demand (kW) charges, and reactive (rKVA) charges.

[4] The Company's tariffs are available at: FEPA-Retail-Tariff (firstenergycorp.com)

III. ALLOCATED COST OF SERVICE STUDY

Q. What is the purpose of a COSS?

A. The purpose of a COSS is to allocate a utility's overall cost of service to each rate class in a manner that reflects its underlying cost of service. This approach is well established in industry literature.[5]

Q. What was the approach to develop the COSS for this case?

A. The approach to develop the COSS was based on three steps. First, costs were functionalized or assigned into functional categories. Next, functionalized costs were classified into one of three cost drivers, based on whether the costs are related to: (1) serving peak demands, (2) serving energy demands, or (3) meeting customer service requirements. Finally, classified costs were allocated to each rate class based on methods that best reflect how the costs are incurred.

The three steps were performed using two types of assignments: direct assignment and indirect assignment. Direct assignments utilized the Company's financial data and certain assignments of plant investments and expenses to certain functions, classifications, and rate classes. Indirect assignments utilized composite allocators based on direct and indirect assignments developed during the functionalization, classification, and allocation process.

Q. What is functionalization?

A. Functionalization is the process of assigning rate base and expense items into operational components. The functionalization of costs in the COSS was based on the Company's

[5] *See* James C. Bonbright, et al., *Principles of Public Utility Rates* (2d ed. 1988).

accounting records, which are maintained in accordance with the Federal Energy Regulatory Commission's ("FERC") Uniform System of Accounts ("USOA").

Q. What is classification?

A. Classification is the process of assigning rate base and expense items into categories that reflect cost-causation. There are three principle causes or drivers of costs related to the electric system:

- Customer-related – costs that vary with the number of customers, such as costs associated with connecting customers to the electric system and providing basic customer services (*e.g.*, metering and billing);
- Demand-related – costs that vary with maximum customer demands at the time of the system peak, at the time of the rate class peak, or at the time of the individual customer peak; and
- Energy-related – costs that vary with production, transmission, and/or delivery of energy, such as fuel and purchased power expenses.[6]

Q. What is allocation?

A. Allocation is the process of assigning rate base and expense items to each rate class based on allocators that best reflect how the costs were incurred. In other words, cost allocation follows how costs are incurred.

Q. What types of allocators were used to develop the COSS?

A. There were three types of allocators used to develop the COSS:

[6] The COSS classified costs as customer or demand since the COSS reflects only distribution costs. The primary drivers of distribution costs are customers and demands.

- Class determinants – class characteristics, such as number of customers, kW peak demands, kWh sales, and revenues by rate class;
- Special studies – detailed analysis of specific plant or expense items, such as meters; and
- Indirect – composite allocators based on how other costs were allocated.

Q. What was the approach used to develop the COSS for this rate case filing?

A. The COSS for each Rate District was based on a model developed specifically for this filing. Rate base and expense items in the COSS were assigned to each rate class based on the three-step process described above. The results of the COSS are included in FE PA Exhibit TSL-1.

Q. What conclusions can be reached when rate classes yield RORs lower or higher than the system ROR?

A. If rate classes yield RORs lower than the system ROR, then revenues recovered from the rate classes are less than their cost of service. Conversely, if rate classes yield RORs higher than the system ROR, then revenues recovered from the rate classes are more than their cost of service. As discussed below, the COSS results were used to guide development of revenue targets for each rate class, subject to bill continuity concerns, that move the Company's proposed rates in aggregate closer to the system ROR to achieve more fair and equitable rates across customer classes.

Q. What data was used to prepare the COSS?

A. The COSS was based on the proforma year January 1, 2025, through December 31, 2025. The COSS includes the number of customers, sales, and revenues by rate class. The COSS

also includes rate base items, including intangible plant, distribution, and general plant-in-service as well as: (a) additions to rate base, such as working capital, and (b) reductions to rate base, such as accumulated depreciation. The COSS also includes operations and maintenance ("O&M") expenses, including distribution, customer service, customer account, sales, and administrative and general ("A&G") expenses as well as taxes other than income, such as payroll and property taxes, and income taxes.

Q. What was the approach to functionalize costs in the COSS?

A. As discussed earlier, functionalization is an important first step in developing the COSS. The functionalization process in this study generally followed the USOA. However, distribution plant was further functionalized into substation, primary, and secondary distribution facilities to ensure that the cost of service at these functional levels was separately identified and applied.

Specifically, the overall cost of service was functionalized into one of the following categories:

- Sub-transmission – plant investment and expenses associated with the Company's sub-transmission facilities. These include sub-transmission plant, accumulated depreciation, depreciation expense, and related O&M expenses.
- Primary Distribution – plant investment and expenses associated with the Company's primary voltage distribution facilities. These include primary distribution plant, accumulated depreciation, depreciation expense, and related O&M expenses. Some costs that support both the primary and secondary distribution systems were functionalized into primary and secondary functions.

Such costs include poles and towers, overhead conductors and devices, underground conduit, and underground conductors and devices.

- Secondary Distribution – plant investment and expenses associated with the Company's secondary voltage distribution facilities. These include secondary distribution plant, accumulated depreciation, depreciation expense, and related O&M expenses. The secondary portion of poles and towers, overhead conductors and devices, underground conduit, and underground conductors and devices are also included in this function.
- Customer Service – plant investment and expenses associated with the Company's customer service facilities. These costs are largely related to customer service, customer accounts, and sales expenses.

The remaining plant investments were assigned to one of the functional categories based on composite functionalization of the plant accounts. For example, general plant and labor-related A&G expenses were assigned to the functional categories based on the composite functionalization of labor-related distribution expenses.

In addition, the distribution O&M expenses were assigned to one of the functional categories based on functionalization of the relevant distribution plant accounts. For example, the overhead line O&M costs (Account 583) were functionalized based on overhead plant (Account 365).

Q. What was the approach to classify costs in the COSS?

A. The COSS classified costs into one of the following three categories:

- Customer – costs associated with providing customers access to the electric system as well as providing ongoing customer services, such as meter reading and billing services.
- Demand – costs associated with meeting customer peak demand requirements.
- Energy – costs associated with meeting customer energy requirements.

Q. What was the approach to classify distribution plant?

A. Distribution plant represents the largest portion of the Company's investment in utility plant. The classification of distribution plant reflects two primary cost drivers. The first cost driver is the number of customers, *i.e.*, distribution facilities are designed to provide customer access to the electric system. The second driver is peak and energy demands, *i.e.*, distribution facilities are designed to meet customer peak and energy demands throughout the year. This approach to classification of distribution facilities is well-established and recognized by the National Association of Regulatory Commissioners ("NARUC"). Specifically, NARUC's Electric Utility Cost Allocation Manual (the "NARUC Manual") provides:

> Distribution plant Accounts 364 through 370 involve demand and customer costs. The customer component of distribution facilities is that portion of costs which varies with the number of customers. Thus, the number of poles, conductors, transformers, services and meters are directly related to the number of customers on the utility's system. . . . [E]ach primary plant account can be separately classified into demand and customer component.[7]

The classification of distribution plant in this study is consistent with the approach described in the NARUC Manual.

[7] NARUC, *Electric Utility Cost Allocation Manual 90* (1992).

Specifically, Distribution plant accounts were classified based on their specific functions.

For distribution plant related to substations (FERC Account 362), the plant was classified as demand and allocated to each rate class based on Non-Coincident Peak ("NCP") demands.

Q. What was the approach to classify plant accounts 364-368?

A. Plant accounts 364-368 were classified based on the "minimum-size" method. It is one of the methods recognized by NARUC to classify plant accounts 364-368.

The minimum-size method represents the cost of connecting customers to the system to serve minimum demands. The minimum-size method assumes that a minimum size distribution system can be built to serve minimum demand requirements of customers. The "minimum system" costs are classified as customer-related, while distribution plant in excess of the minimum system reflects the cost of serving customer peak demands and is classified as demand-related. The approach is described in the NARUC Manual:

> Classifying distribution plant with the minimum-size method assumes that a minimum size distribution system can be built to serve the minimum loading requirements of the customer. The minimum-size method involves determining the minimum size pole, conductor, cable, transformer, and service that is currently installed by the utility.[8]

The minimum-size method utilized the Company's installed costs for each plant account adjusted for current dollars utilizing the Handy-Whitman Index of Public Utility Construction Costs.

[8] *Ibid.*

Q. What were the results of the minimum-size method?

A. The results of the minimum-size method are summarized in Figure 6 (below).

Figure 6: Classification of Distribution Plant

Distribution Plant Classification	Met-Ed	Penelec	Penn Power	West Penn
Customer-related Classification				
Acct. 364 Poles, Towers & Fixtures	72.12%	71.03%	77.62%	79.45%
Acct. 365 Overhead Conductors & Devices	95.12%	94.78%	97.46%	97.92%
Acct. 366 Underground Conduit	0.00%	0.00%	0.00%	0.00%
Acct. 367 Underground Conductors & Device	93.18%	91.72%	91.99%	78.23%
Acct. 368 Line Transformers	54.51%	75.77%	67.77%	81.49%
Acct. 369 Services	100.00%	100.00%	100.00%	100.00%
Acct. 370 Meters	100.00%	100.00%	100.00%	100.00%
Demand-related Classification				
Acct. 364 Poles, Towers & Fixtures	27.88%	28.97%	22.38%	20.55%
Acct. 365 Overhead Conductors & Devices	4.88%	5.22%	2.54%	2.08%
Acct. 366 Underground Conduit	100.00%	100.00%	100.00%	100.00%
Acct. 367 Underground Conductors & Device	6.82%	8.28%	8.01%	21.77%
Acct. 368 Line Transformers	45.49%	24.23%	32.23%	18.51%
Acct. 369 Services	0.00%	0.00%	0.00%	0.00%
Acct. 370 Meters	0.00%	0.00%	0.00%	0.00%

The Figure shows distribution plant (Accounts 364-370) are classified as customer and demand. The Company classified Underground Conduits (Account 366) costs as demand since the Company installs underground conduit for purposes of serving demand and not to connect customers to the electric grid.

Q. How were other plant items classified?

A. Other plant items were similarly classified based on their underlying cost drivers. Rate base items not directly associated with one of the classification categories, such as intangible plant, were classified through a composite classifier.

Q. What was the classification process for O&M expenses?

A. Distribution O&M expenses were classified in a manner similar to the respective plant items. Classification of overhead line O&M costs (Account 583), for example, was based on classification of overhead plant (Account 365).

O&M expense items not directly associated with one of the classification categories, such as non-labor related A&G expenses, were classified through a composite classifier.

Q. Please describe the allocation process used in developing the COSS.

A. Costs were allocated to each rate class based on how costs are incurred to serve that class. In other words, for each component of cost, the Company developed an allocator that best reflects how costs are incurred.

Q. Please describe the allocators used in developing the COSS.

A. The COSS was based on three types of allocators:

- Class determinants – class characteristics, such as number of customers, peak demands, kWh sales, and revenues by rate class;
- Special studies – detailed analysis of specific plant or expense items, such as meters and uncollectible expenses; and
- Indirect – composite allocators based on how other costs are allocated.

Q. How was distribution plant allocated?

A. Distribution plant was allocated to each rate class consistent with its design objectives to meet peak demand requirements. Specifically, distribution plant was allocated to each rate class based on NCP demands.

Q. How was meter plant allocated?

A. Meter plant was allocated to each rate class based on the results of a study that estimates the cost of meter and meter installation for each rate class.

Q. Please describe the process to develop the composite allocators.

A. There are several composite allocators developed internally based on the allocation of various plant investments and expenses. These are used to allocate cost items that cannot be readily categorized. For example, general plant is allocated based on the composite allocation of all labor-related distribution, customer accounts, and customer service O&M expenses.

Q. How were O&M expenses allocated to each rate class?

A. O&M expenses were allocated to each rate class consistent with their respective plant accounts. For example, allocation of overhead line O&M costs (Account 583) was based on allocation of overhead plant (Account 365).

Q. Does the cost of service vary across the Company's rate classes?

A. Yes, the cost of service per customer and per kWh (*i.e.*, unit cost of service) varies across the Company's rate classes, as shown in Figure 7 (below).

Figure 7: Unit Cost of Service by Rate Class

Rate Class	Class Revenue Requirements $ per Customer	$ per kWh
RS	$ 842	$ 0.080
GSV	$ 1,176	$ 0.041
GSS	$ 761	$ 0.208
GSM	$ 2,017	$ 0.021
GSL	$ 26,229	$ 0.012
GP/TP	$ 66,642	$ 0.006
PP44/PP46	$ 1,260,383	$ 0.005
POL	$ 1,199	$ 0.219
STLT	$ 23,160	$ 0.552
PSU	$ 1,064,600	$ 0.007
Other	$ 3,062	$ 0.035

The Figure shows, for example, the unit cost of service for the RS rate class is $842 per customer, while the unit cost of service for the GSL rate class is $26,229 per customer. By comparison, the unit cost of service for the RS rate class is $0.080 per kWh, while the unit cost of service for the GSL rate class is $0.012 per kWh.

Q. How are variations in the unit cost of service used to support the Company's rate design?

A. Variations in the unit cost of service support the need for distinct rate classes and rate designs.

IV. OVERVIEW OF RATE DESIGN

Q. Please describe the principles used to guide the proposed rate design.

A. The proposed rate design was guided by several principles commonly used throughout the industry, including: (a) rates should recover the overall cost of providing service; (b) rates

should be fair, minimizing inter- and intra-class inequities to the extent possible; and (c) rate changes should be tempered by rate continuity concerns.[9]

Because these principles can conflict, the proposed rate design reflects a level of judgment to balance these principles.

Q. How were these principles applied in this proceeding?

A. First, rates were designed to recover the overall cost of service. This was done by developing customer, demand, and energy charges based on proforma bills, kW billing demands, and kWh sales. In addition, rates were designed to be fair and equitable. This was done by setting revenue targets for each rate class that reflect in aggregate a movement toward the system ROR based on the results of the COSS. Specifically, the results of the COSS show some rate classes yield RORs less than the system ROR. The proposed rate design reduces that difference by proposing rate increases for those rate classes that are higher than the system average. Another rate design objective is to moderate rate changes to address rate continuity concerns. This objective was considered while setting revenue targets and then again while setting rate elements.

Q. Please summarize the steps taken to develop the proposed rates.

A. The first step to develop the proposed rates was to establish the overall revenue requirement to be recovered from base distribution rates. The next step was to set revenue targets for each rate class based on the results of the COSS, moderated by rate continuity concerns. Rates within each rate class were then designed to recover the revenue targets based on proforma bills, kW demands, reactive rKVA demands, and kWh usage data.

[9] James C. Bonbright, et al., *Principles of Public Utility Rates* 377-407 (2d ed. 1988).

Q. What is the total revenue requirement used as a starting point?

A. The total revenue requirement used as a starting point is included in the testimony and exhibits of Company witness Larkin (FE PA Statement No. 3), which indicates an increase in the FE PA revenue requirement of $503.8 million, of which approximately $1.4 million is from a forecasted increase in other revenue. The proposed revenue is presented in Figure 8 below.

Figure 8: Proposed Revenue Increase

Revenue Summary ($ in Thousands)	Proposed Revenues	Current Revenues	Increase / (Decrease) ($)	Increase / (Decrease) (%)
Met-Ed Rate District	$ 642,308	$ 495,976	$ 146,332	29.5%
Penelec Rate District	629,767	496,804	132,963	26.8%
Penn Power Rate District	187,186	132,422	54,764	41.4%
West Penn Rate District	614,232	444,442	169,789	38.2%
Total First Energy PA	**$ 2,073,493**	**$ 1,569,644**	**$ 503,849**	**32.1%**

Q. Please describe the process to set the revenue targets for each rate class.

A. Since each rate class currently yields an ROR that is different than the system ROR, the starting point for setting the revenue targets was to compare current class revenues to class revenues at equalized rates of return.

Q. In general, how did you determine the appropriate rate design within each rate class?

A. The proposed rates were designed by first ensuring the rates recover the proposed revenue target for each rate class. The proposed rates were then designed to reflect a uniform increase in sales (kWh) charges, demand (kW) charges, and reactive demand (rKVA) charges following increases in customer charges. The results of the rate design are included in FE PA Exhibit TSL-2.

V. PROPOSED RATE DESIGN

Q. Please describe the process used to set the revenue requirement targets for each rate class.

A. The starting point for setting the class revenue targets was first identifying the base rate changes necessary to achieve equalized rates of return for all rate classes. For those rate classes that yield RORs less than the system ROR, the rate increases necessary to move toward the system ROR were higher relative to the system average; however, the movement to the system ROR was moderated by bill continuity considerations.

Specifically, to mitigate bill impact concerns, the proposed revenue targets for each rate class were based on a 10.00 percent movement toward the system ROR, as shown in FE PA Exhibit TSL-2.

The Exhibit shows revenue requirements for each rate class based on three approaches to setting class revenue targets: (1) a full movement to system ROR; (2) a uniform increase in revenues; and (3) a partial movement to system ROR, which is the Company's proposal.

A full movement to system ROR for certain rate classes would result in significant increases for certain rate classes, thus raising bill continuity concerns. A uniform increase across all rate classes would address bill continuity concerns but raise fairness concerns since there would be no movement to system ROR. The Company's proposed revenue targets reflect a balance of fairness and bill continuity considerations.

The Company believes a 10.00 percent movement to system ROR strikes an appropriate balance between moving to cost-based rates (full movement to system ROR) and addressing rate continuity considerations (uniform increase in revenues).

Q. Please describe the process to set the proposed base rates for each rate class.

A. To mitigate bill impact concerns, the proposed rates for each rate class were generally based on a uniform increase in sales (kWh) charges, demand (kW) charges, and reactive demand (rKVA) charges following increases in customer charges.

Q. What are the proposed base rates for Schedule RS, the residential class?

A. The Company's proposed base rates for Schedule RS are presented in Figure 9 (below).

Figure 9: Proposed Schedule RS Base Rates

Residential Service	Customer Charge Monthly	Demand Charge $/kW	Energy Charge $/kWh
Met-Ed Rate District			
Proposed	$ 14.50	$ 3.51	$ 0.06194
Current	$ 11.25	$ 2.72	$ 0.04800
Penelec Rate District			
Proposed	$ 14.50	$ 3.68	$ 0.07636
Current	$ 11.25	$ 2.91	$ 0.06074
Penn Power Rate District			
Proposed	$ 14.50	$ 2.68	$ 0.06446
Current	$ 11.00	$ 1.88	$ 0.04437
West Penn Rate District			
Proposed	$ 11.50	$ 3.43	$ 0.04747
Current	$ 7.44	$ 2.46	$ 0.03487

Q. What are the proposed base rates for Schedule GSS, the General Service Small class?

A. The Company's proposed base rates for Schedule GSS are presented in Figure 10 below.

Figure 10: Proposed Schedule GSS Base Rates

General Service Small (GSS)	Customer Charge Monthly	Energy Charge $/kWh
Met-Ed Rate District		
Proposed	$ 29.57	$ 0.05499
Current	$ 21.88	$ 0.04069
Penelec Rate District		
Proposed	$ 25.04	$ 0.04950
Current	$ 18.33	$ 0.03624
Penn Power Rate District		
Proposed	$ 36.54	$ 0.05318
Current	$ 24.89	$ 0.03623
West Penn Rate District		
Proposed	$ 14.40	$ 0.05337
Current	$ 9.52	$ 0.03529

Q. What are the proposed base rates for Schedule GSM, the General Service Medium class?

A. The Company's proposed base rates for Schedule GSM are presented in Figure 11 below.

Figure 11: Proposed Schedule GSM Base Rates

General Service Medium (GSM)	Customer Charge (Monthly) 1-Phase	3-Phase	Demand Charge $/kW	Energy Charge $/kWh
Met-Ed Rate District				
Proposed	$ 30.05	$ 53.72	$ 6.38	$ -
Current	$ 24.07	$ 43.03	$ 5.11	$ -
Penelec Rate District				
Proposed	$ 23.92	$ 48.11	$ 7.70	$ -
Current	$ 19.58	$ 39.38	$ 6.30	$ -
Penn Power Rate District				
Proposed	$ 38.17	$ 38.17	$ 4.83	$ -
Current	$ 26.87	$ 26.87	$ 3.40	$ -
West Penn Rate District				
Proposed	$ 25.90	$ 25.90	$ 3.85	$ 0.00548
Current	$ 18.91	$ 18.91	$ 2.81	$ 0.00400

Q. What are the proposed base rates for Schedule GSL, the General Service Large class?

A. The Company's proposed base rates for Schedule GSL are presented in Figure 12 below.

Figure 12: Proposed Schedule GSL Base Rates

General Service Large (GSL)	Customer Charge Monthly	Demand Charge $/kW	Reactive Demand Charge $/kVA
Met-Ed Rate District			
Proposed	$ 339.18	$ 5.22	$ 0.25
Current	$ 270.09	$ 4.16	$ 0.20
Penelec Rate District			
Proposed	$ 248.12	$ 8.09	$ 0.23
Current	$ 204.79	$ 6.68	$ 0.19
Penn Power Rate District			
Proposed	$ 178.55	$ 5.99	$ 0.27
Current	$ 130.07	$ 4.36	$ 0.20
West Penn Rate District			
Proposed	$ 196.29	$ 5.37	$ 0.24
Current	$ 145.82	$ 3.99	$ 0.18

Q. What are the proposed base rates for the other rate schedules?

A. The Company's proposed base rates for the other rate schedules are presented in FE PA Exhibit TSL-2.

VI. CASH WORKING CAPITAL REQUIREMENT

Q. What is the term "Working Capital" as a component of rate base?

A. The term "working capital" refers to the net funds required by the Company to finance goods and services used to provide service to customers from the time those goods and services are paid for by the Company to the time that payment is received from customers. Goods and services considered in the lead-lag study include O&M expenses, including labor and non-labor expenses, federal, state, and local taxes, and employment taxes.

Q. How was the Company's cash working capital requirement derived?

A. The Company's cash working capital requirement was derived by applying the results of the lead-lag study to the Company's adjusted projected test year expenses. The lead-lag study compares differences between the Company's revenue lag and expense leads.

The revenue lag represents the number of days from the time customers receive their electric service to the time customers pay for their electric service, *i.e.*, when the funds are available to the Company. The longer the revenue lag, the more cash the Company needs to finance its day-to-day operations.

The expense lead represents the number of days from the time the Company receives goods and services used to provide electric service to the time payments are made for those goods and services, *i.e.*, when the funds are no longer available to the Company.

The longer the expense lead, the less cash the Company needs to fund its day-to-day operations.

Together, the revenue lag and expense leads are used to measure the lead-lag days. The lead-lag days are then applied to the Company's adjusted test year expenses to derive the cash working capital requirement, which is included in the Company's rate base.

Q. What was the data used in the lead-lag study?

A. The lead-lag study was based on data from the period October 1, 2022, through September 30, 2023 ("study period"). The data included: customer meter reading and billing schedules; O&M expenses; and federal, state, local, and employment taxes. The data generally included service periods, payment dates, and payment amounts.

Q. How was the revenue lag derived?

A. The revenue lag was based on the number of days from the time electric service was provided to customers to the time payment was received from customers. There are two categories of revenues that comprise the revenue lag: (1) retail electric revenues, and (2) other revenues.

Retail electric revenues represent the largest revenue category, consisting of revenues related to retail electric service for residential, commercial, public streetlights, and industrial customers. The revenue lag for retail electric service was measured as the sum of three components: (1) the service lag; (2) the billing lag; and (3) the collection lag.

Q. What is the service lag?

A. The service lag measures the average number of days in the service period, *i.e.*, the time between the start and end of the billing month. The service lag in this lead-lag study was

based on the midpoint of the service period, which reflects that electricity is delivered evenly over the service period.

Q. What is the billing lag?

A. The billing lag measures the number of days from the time meters are read to the time bills are calculated and recorded. The billing lag in this lead-lag study was based on the Company's meter reading schedule.

Q. What is the collection lag?

A. The collection lag measures the number of days from the time bills are calculated and recorded to the time customer payments are received (*i.e.*, funds are available to the Company). The collection lag in this lead-lag study was based on monthly accounts receivable balances and billed revenue data. Specifically, the collection lag was determined by dividing the average accounts receivable balance during the study period by the average billed revenues per day during the same period.

Q. How was the revenue lag for other operating revenues derived?

A. The revenue lag for other operating revenues was derived by first identifying the revenue lag for each category of other revenues, second converting the revenue lags to "dollar-days" that reflect a weighting of the categories by revenues, and finally summing the dollar days across all other operating revenues. Other revenues include: (1) sales for resale; (2) late payment charges; (3) pole rentals; and (4) other.

Q. What is the total revenue lag used in the lead-lag study?

A. The total revenue lag used in the lead-lag study is based on a weighted average of the revenue lags for retail electricity revenues and other operating revenues. The derivation of the revenue lag is shown in Exhibit TSL-5.

Q. How were lead days for O&M expenses derived?

A. Lead days for O&M expenses were measured separately for the following expense categories: (1) energy purchases; (2) payroll expenses; (3) employee benefits; (4) Commission annual assessment; (5) FirstEnergy Service (Affiliate) Company; and (6) other O&M expenses.

Q. How were lead days for energy purchases derived?

A. Lead days for energy purchases were based on a review of the Company's invoices. Lead days were measured as the number of days from the midpoint of the service period to the payment date.

Q. How were lead days for payroll expenses derived?

A. Lead days for payroll expenses were based on the Company's payroll process, which pays employees either on a weekly and bi-weekly basis. Lead days were measured for each payroll period as the number of days from the midpoint of the weekly and bi-weekly payroll period, individually, to the weekly and bi-weekly payment date, converted to "dollar-days" to reflect a weighting of the expense amounts, and then summed across all regular payroll expenses.

Q. How were lead days for employee benefit expenses derived?

A. Lead days for employee benefit expenses were based on a review of the Company's payments for individual benefit items, including medical, life insurance, and 401(k) plans. Lead days were measured for each benefit item as the number of days from the midpoint of the benefit period to the payment date, converted to "dollar-days" to reflect a weighting of the expense amounts, and then summed across all benefit expenses.

Q. How were lead days for Commission annual assessment fees derived?

A. Lead days for the Commission annual assessment fees were measured as the number of days from the midpoint of the assessment period to the payment date.

Q. How were lead days for FirstEnergy Service Company (Affiliate) expenses derived?

A. Lead days for the FirstEnergy Service Company (Affiliate) ("FESC") expenses were based on the number of days from the midpoint of the service period to the financial settlement (payment) date via the money pool. The FESC service period is based on the calendar month. Intercompany charges are recorded during the month, and they are billed by FESC and settled by the various FirstEnergy companies on the first business day following the conclusion of the service period. Lead days for FESC expenses were measured as the number of days from the midpoint of the service period to the financial settlement via the money pool, which is on the first business day following the conclusion of the service period.

Q. How were lead days determined for other O&M expenses?

A. Lead days for other O&M expenses were based on the sum of two components: (1) lead days from the midpoint of the service period to the invoice date; and (2) lead days from the invoice date to the payment date.

Lead days from the midpoint of the service period to the invoice date were based on a stratified sample of invoices paid by the Company over the period October 1, 2022, through September 30, 2023. Lead days were measured for each invoice in the sample as the number of days from the midpoint of the service period to the invoice date. Invoices were then converted to "dollar days" to reflect a weighting by expense amount and then summed by invoice amounts to determine the lead days. The study relied on a sample of invoices to measure the lead days because the service periods were not readily available electronically and required detailed inspection of individual invoices.

Lead days from the invoice date to the payment date were based on the full population of invoices paid by the Company over the period October 1, 2022, through September 30, 2023. Lead days were measured for each invoice as the number of days from the invoice date to the payment date. Invoices were then converted to "dollar days" to reflect a weighting by expense amount and then summed by invoice amounts to determine the lead days.

Q. How were lead days for federal income tax derived?

A. Lead days for federal income taxes were based on due dates for tax payments: April 15, June 15, September 15, and December 15. Lead days for federal income taxes were measured as the number of days from the midpoint of the taxing period (*i.e.*, the calendar year) to the due dates. The study assumes the tax payments reflect equal installments.

Q. How were lead days for state income tax derived?

A. Lead days for state income taxes were based on due dates for tax payments: March 15, June 15, September 15, and December 15. Lead days for state income taxes were measured as the number of days from the midpoint of the taxing period (*i.e.*, the calendar year) to the due dates. The study assumes the tax payments reflect equal installments.

Q. How were lead days for taxes other than income taxes derived?

A. Lead days for taxes other than income taxes were measured separately for the following categories: (1) payroll-related taxes (Federal Insurance Contributions Act ("FICA"), federal unemployment, and state unemployment); (2) property taxes; (3) gross receipt taxes; (4) public utility realty tax; and (5) sales and use taxes.

Q. How were lead days for each of these taxes derived?

A. Lead days for FICA taxes were measured as the number of days from the payroll payment date of the applicable pay period to the FICA payment date plus the payroll lead days.

Lead days for federal and state unemployment taxes were measured as 30 days after the end of each quarter. These taxes were then converted to "dollar days" to reflect a weighting by expense amount and then summed by payment amounts to determine the lead days.

Lead days for property taxes were measured as the number of days from the midpoint of the taxing period to the payment date. These taxes were then converted to "dollar days" to reflect a weighting by expense amount and then summed by payment amounts to determine the lead days.

Lead days for gross receipts, public utility realty tax, and sales and use taxes were measured as the number of days from the midpoint of the taxing period to the payment

date. These taxes were then converted to "dollar days" to reflect a weighting by expense amount and then summed by payment amounts to determine the lead days.

Q. How were lead days for interest payments derived?

A. Lead days for interest payments related to long-term debt were measured as the number of days from the midpoint of the service period to the payment date for the study period. These interest payments were then converted to "dollar days" to reflect a weighting by expense amount and then summed by payment amounts to determine the lead days.

Lead days for interest on customer deposits were measured as the midpoint of the service period of one year for RS customers and of the service period of two years for Non-RS customers.

Q. Does the cash working capital requirement reflect any other adjustments?

A. Yes. The cash working capital requirement reflects an adjustment for prepayments to reflect 13-month average balances.

Q. What were the results of the lead-lag study?

A. The results of the lead-lag study are included in FE PA Exhibit TSL-5.

VII. CONCLUSION

Q. Does this conclude your direct testimony?

A. Yes, it does.

Met-Ed Rate District COSS Summary	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT
Current Delivery Service Rates												
Rate base	$ 2,157,612	$ 1,642,943	$ 1,201	$ 113,177	$ 199,652	$ 45,483	$ 106,192	$ 21,544	$ 436	$ 426	$ 3,471	$ 23,086
Net operating income	$ 78,094	$ 38,973	$ 255	$ (2,090)	$ 21,345	$ 4,466	$ 9,067	$ 5,244	$ (22)	$ 69	$ 9	$ 777
Rate of return	3.62%	2.37%	21.25%	-1.85%	10.69%	9.82%	8.54%	24.34%	-4.99%	16.33%	0.27%	3.36%
Relative rate of return	100%	66%	587%	-51%	295%	271%	236%	672%	-138%	451%	7%	93%
Revenues	$ 495,976	$ 355,523	$ 566	$ 18,387	$ 61,322	$ 11,955	$ 30,447	$ 10,435	$ 48	$ 163	$ 680	$ 6,449
Test Period Usage (MWh)	14,100,172	5,857,567	10,065	151,865	2,610,564	862,657	2,723,840	1,848,232	1,092	4,348	4,008	25,935
Revenue per MWh	$ 0.04	$ 0.06	$ 0.06	$ 0.12	$ 0.02	$ 0.01	$ 0.01	$ 0.01	$ 0.04	$ 0.04	$ 0.17	$ 0.25
Revenues at Equalized Rates of Return												
Rate of return	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%
Revenue required	$ 642,308	$ 494,765	$ 361	$ 34,444	$ 55,701	$ 11,186	$ 30,567	$ 5,848	$ 128	$ 119	$ 1,073	$ 8,115
Revenue deficiency	$ 146,332	$ 139,242	$ (205)	$ 16,057	$ (5,621)	$ (769)	$ 119	$ (4,587)	$ 80	$ (44)	$ 393	$ 1,666
Percent increase required	29.5%	39.2%	-36.2%	87.3%	-9.2%	-6.4%	0.4%	-44.0%	168.3%	-27.2%	57.9%	25.8%
Test Period Usage (MWh)	14,100,172	5,857,567	10,065	151,865	2,610,564	862,657	2,723,840	1,848,232	1,092	4,348	4,008	25,935
Revenue Required per MWh	$ 0.05	$ 0.08	$ 0.04	$ 0.23	$ 0.02	$ 0.01	$ 0.01	$ 0.00	$ 0.12	$ 0.03	$ 0.27	$ 0.31
Revenue Deficiency per MWh	$ 0.01	$ 0.02	$ (0.02)	$ 0.11	$ (0.00)	$ (0.00)	$ 0.00	$ (0.00)	$ 0.07	$ (0.01)	$ 0.10	$ 0.06

Rate Class	Class ROR	Overall ROR
R	2.37%	3.62%
GSV	21.25%	3.62%
GSS	-1.85%	3.62%
GSM	10.69%	3.62%
GSL	9.82%	3.62%
GP	8.54%	3.62%
TP	24.34%	3.62%
BRD	-4.99%	3.62%
MS	16.33%	3.62%
POL	0.27%	3.62%
STLT	3.36%	3.62%

Met-Ed Rate District COSS Summary	Total Company	Residential Service R	Volunteer GSV	Small GSS	Medium GSM	Large GSL	Primary GP	Power TP	Service BRD	Service MS	Lighting POL	Service STLT
Current Rate of Return	3.62%	2.37%	21.25%	-1.85%	10.69%	9.82%	8.54%	24.34%	-4.99%	16.33%	0.27%	3.36%
Proposed Rate of Return	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%
EROR Revenues	$ 642,308	$ 494,765	$ 361	$ 34,444	$ 55,701	$ 11,186	$ 30,567	$ 5,848	$ 128	$ 119	$ 1,073	$ 8,115
Current Revenues	495,976	355,523	566	18,387	61,322	11,955	30,447	10,435	48	163	680	6,449
Difference	$ 146,332	$ 139,242	$ (205)	$ 16,057	$ (5,621)	$ (769)	$ 119	$ (4,587)	$ 80	$ (44)	$ 393	$ 1,666
% Difference	29.50%	39.17%	-36.20%	87.33%	-9.17%	-6.43%	0.39%	-43.96%	168.26%	-27.18%	57.86%	25.84%
Derivation of Base Rate Revenues												
Current Total Revenues	$ 495,976	355,523	566	18,387	61,322	11,955	30,447	10,435	48	163	680	6,449
Less: Other Rider Revenues	$ (10,244)	(17,575)	(20)	201	1,402	774	2,818	2,521	(1)	(1)	(31)	(331)
Less: Other Revenues	$ 27,320	20,762	19	1,189	2,892	538	1,264	314	4	6	63	271
Current Base Rate Revenues	$ 478,899	$ 352,337	$ 567	$ 16,997	$ 57,027	$ 10,643	$ 26,366	$ 7,600	$ 45	$ 159	$ 649	$ 6,510
Total Revenues at EROR	$ 642,308	494,765	361	34,444	55,701	11,186	30,567	5,848	128	119	1,073	8,115
Less: Other Rider Revenues	$ -	-	-	-	-	-	-	-	-	-	-	-
Less: Other Revenues	$ 27,320	20,762	19	1,189	2,892	538	1,264	314	4	6	63	271
Base Rate Revenues at EROR	$ 614,988	$ 474,004	$ 342	$ 33,255	$ 52,809	$ 10,648	$ 29,303	$ 5,534	$ 125	$ 113	$ 1,011	$ 7,845
Metrics												
Base Rate Revenues at EROR	614,988	474,004	342	33,255	52,809	10,648	29,303	5,534	125	113	1,011	7,845
Test Period Usage (MWh)	14,100,172	5,857,567	10,065	151,865	2,610,564	862,657	2,723,840	1,848,232	1,092	4,348	4,008	25,935
Test Period Customers	595,801	525,508	252	41,202	26,308	399	582	33	70	55	783	610

Met-Ed Rate District Income Statement Current Rates	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT
Going-Level Income Statement												
Operating Revenues	**$ 495,976**	**$ 355,523**	**$ 566**	**$ 18,387**	**$ 61,322**	**$ 11,955**	**$ 30,447**	**$ 10,435**	**$ 48**	**$ 163**	**$ 680**	**$ 6,449**
Operating Expenses												
O&M Expenses	$ 218,098	$ 174,948	$ 104	$ 12,520	$ 15,076	$ 2,345	$ 10,054	$ 1,494	$ 47	$ 31	$ 276	$ 1,202
Depreciation & Amortization	165,145	123,744	96	8,752	15,834	3,337	7,417	1,456	32	33	386	4,058
Taxes Other than Income	32,457	23,425	35	1,272	3,885	766	1,960	645	4	10	46	410
Total Operating Expenses	$ 415,700	$ 322,117	$ 235	$ 22,545	$ 34,795	$ 6,449	$ 19,431	$ 3,595	$ 82	$ 74	$ 708	$ 5,670
Income Before Tax	$ 80,275	$ 33,406	$ 331	$ (4,157)	$ 26,527	$ 5,507	$ 11,016	$ 6,840	$ (35)	$ 89	$ (28)	$ 779
Income Adjustments												
Interest Expense	45,526	34,666	25	2,388	4,213	960	2,241	455	9	9	73	487
Total Income Adjustments	$ 45,526	$ 34,666	$ 25	$ 2,388	$ 4,213	$ 960	$ 2,241	$ 455	$ 9	$ 9	$ 73	$ 487
Adjusted Taxable Income	$ 34,750	$ (1,260)	$ 306	$ (6,545)	$ 22,314	$ 4,547	$ 8,775	$ 6,386	$ (44)	$ 80	$ (101)	$ 292
Calculated Income Tax	9,060	(328)	80	(1,707)	5,818	1,186	2,288	1,665	(11)	21	(26)	76
Reconciliation Adjustment	(6,879)	(5,238)	(4)	(361)	(637)	(145)	(339)	(69)	(1)	(1)	(11)	(74)
Total Income Taxes	**$ 2,181**	$ (5,567)	$ 76	$ (2,067)	$ 5,181	$ 1,041	$ 1,949	$ 1,596	$ (13)	$ 20	$ (37)	$ 3
Total Operating Income	**$ 78,094**	**$ 38,973**	**$ 255**	**$ (2,090)**	**$ 21,345**	**$ 4,466**	**$ 9,067**	**$ 5,244**	**$ (22)**	**$ 69**	**$ 9**	**$ 777**
Rate Base	**$ 2,157,612**	**$ 1,642,943**	**$ 1,201**	**$ 113,177**	**$ 199,652**	**$ 45,483**	**$ 106,192**	**$ 21,544**	**$ 436**	**$ 426**	**$ 3,471**	**$ 23,086**
ROR @ Current Rates	3.62%	2.37%	21.25%	-1.85%	10.69%	9.82%	8.54%	24.34%	-4.99%	16.33%	0.27%	3.36%
Rate Base %	100.00%	76.15%	0.06%	5.25%	9.25%	2.11%	4.92%	1.00%	0.02%	0.02%	0.16%	1.07%
Pro-Forma Income Tax Increase Calculation												
Rate Base	2,157,612	1,642,943	1,201	113,177	199,652	45,483	106,192	21,544	436	426	3,471	23,086
Required ROR	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%
Required Income	176,708	134,557	98	9,269	16,352	3,725	8,697	1,764	36	35	284	1,891
Increase in Earnings Requested	98,615	95,584	(157)	11,359	(4,994)	(741)	(369)	(3,480)	58	(35)	275	1,114
Increase in Revenues Requested	145,960	141,475	(232)	16,813	(7,392)	(1,097)	(547)	(5,150)	85	(51)	407	1,649
State Taxable Income	145,960	141,475	(232)	16,813	(7,392)	(1,097)	(547)	(5,150)	85	(51)	407	1,649
State Income Tax Increase	**10,840**	**10,507**	**(17)**	**1,249**	**(549)**	**(81)**	**(41)**	**(382)**	**6**	**(4)**	**30**	**122**
Federal Taxable Income	135,120	130,968	(215)	15,564	(6,843)	(1,015)	(506)	(4,768)	79	(47)	377	1,526
Federal Income Tax Increase	**26,214**	**25,408**	**(42)**	**3,020**	**(1,328)**	**(197)**	**(98)**	**(925)**	**15**	**(9)**	**73**	**296**
Revenue Requirement Calculation												
Required Income	176,708	134,557	98	9,269	16,352	3,725	8,697	1,764	36	35	284	1,891
Add: Expenses	415,700	322,117	235	22,545	34,795	6,449	19,431	3,595	82	74	708	5,670
Add: Incremental Uncollectibles	1,702	1,312	1	91	147	29	81	15	0	0	3	22
Add: Incremental PUC Expenses	350	270	0	19	30	6	17	3	0	0	1	4
Add: Taxes												
Current Taxes	2,181											
Proforma Tax Increase	37,054	29,876	22	2,058	3,631	827	1,931	392	8	8	63	420
Increase in GRT	**$ 8,612**	$ 6,633	$ 5	$ 462	$ 747	$ 150	$ 410	$ 78	$ 2	$ 2	$ 14	$ 109
Revenue Requirement	**642,308**	**494,765**	**361**	**34,444**	**55,701**	**11,186**	**30,567**	**5,848**	**128**	**119**	**1,073**	**8,115**

Met-Ed Rate District Allocation Summary	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT
Revenue Requirement												
Primary												
- Demand	6,373	3,072	5	85	1,271	428	1,078	402	1	3	4	26
- Customer	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Primary												
- Demand	60,571	28,100	50	763	11,749	3,982	11,372	4,257	6	24	35	232
- Customer	17,139	440	1	23	909	149	14,977	523	54	0	1	62
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Secondary												
- Demand	68,853	42,176	75	1,124	17,686	5,843	1,193	315	9	36	53	344
- Customer	394,409	344,945	179	26,754	19,299	647	1,025	350	45	40	523	601
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Customer Service												
- Demand	-	-	-	-	-	-	-	-	-	-	-	-
- Customer	94,962	76,033	51	5,696	4,787	138	921	0	13	15	458	6,850
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue Requirement												
- Demand	**135,797**	**73,348**	**130**	**1,972**	**30,706**	**10,252**	**13,643**	**4,974**	**16**	**63**	**92**	**602**
- Customer	**506,510**	**421,417**	**231**	**32,472**	**24,995**	**934**	**16,924**	**874**	**112**	**56**	**982**	**7,513**
- Commodity	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Revenue Requirement	**642,308**	**494,765**	**361**	**34,444**	**55,701**	**11,186**	**30,567**	**5,848**	**128**	**119**	**1,073**	**8,115**

Met-Ed Rate District Allocation Summary	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT
Rate Base												
Subtransmission												
- Demand	27,523	12,813	23	321	5,634	1,935	4,856	1,817	3	11	15	94
- Customer	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Primary												
- Demand	238,289	106,771	190	2,675	46,973	16,195	46,861	17,590	25	95	128	785
- Customer	56,469	-	-	-	2,846	459	51,052	1,745	184	-	-	184
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Secondary												
- Demand	302,306	183,047	326	4,534	80,288	26,922	4,365	1,054	41	164	220	1,344
- Customer	1,379,636	1,216,004	585	95,398	63,125	926	67	5	158	128	1,829	1,411
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Customer Service												
- Demand	-	-	-	-	-	-	-	-	-	-	-	-
- Customer	153,388	124,308	76	10,249	784	(954)	(1,009)	(667)	26	27	1,279	19,268
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Total Rate Base												
- Demand	**568,118**	**302,631**	**540**	**7,530**	**132,896**	**45,052**	**56,082**	**20,461**	**69**	**271**	**363**	**2,224**
- Customer	**1,589,493**	**1,340,312**	**661**	**105,647**	**66,756**	**431**	**50,110**	**1,083**	**368**	**155**	**3,108**	**20,863**
- Commodity	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Rate Base	**2,157,612**	**1,642,943**	**1,201**	**113,177**	**199,652**	**45,483**	**106,192**	**21,544**	**436**	**426**	**3,471**	**23,086**

Met-Ed Rate District Allocation Summary	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT
Total Expenses excl. Income Taxes												
Subtransmission												
- Demand	3,487	1,725	3	51	681	226	568	212	0	1	2	16
- Customer	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Primary												
- Demand	35,581	16,880	30	482	6,830	2,295	6,458	2,417	4	14	22	149
- Customer	11,218	440	1	23	611	101	9,624	341	35	0	1	43
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Secondary												
- Demand	37,140	22,941	40	647	9,278	3,039	735	205	5	19	29	201
- Customer	249,448	217,161	118	16,724	12,689	550	1,018	350	28	27	331	452
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Customer Service												
- Demand	-	-	-	-	-	-	-	-	-	-	-	-
- Customer	78,825	62,970	43	4,618	4,705	237	1,027	70	11	12	323	4,809
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses excl. Income Taxes												
- Demand	**76,209**	**41,546**	**73**	**1,180**	**16,790**	**5,560**	**7,762**	**2,834**	**9**	**35**	**53**	**366**
- Customer	**339,492**	**280,571**	**162**	**21,365**	**18,005**	**889**	**11,669**	**761**	**73**	**40**	**655**	**5,303**
- Commodity	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Expenses excl. Income Taxes	**415,700**	**322,117**	**235**	**22,545**	**34,795**	**6,449**	**19,431**	**3,595**	**82**	**74**	**708**	**5,670**

Met-Ed Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
UTILITY PLANT														
Intangible Plant														
(301) Organization		124												
- Demand		35	19	0	0	8	3	3	1	0	0	0	0	
- Customer		90	75	0	6	4	0	3	0	0	0	0	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		124	94	0	6	12	3	6	1	0	0	0	1	
(302) Franchises and Consents		151												
- Demand		42	22	0	1	10	3	4	1	0	0	0	0	
- Customer		109	91	0	7	5	0	3	0	0	0	0	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		151	113	0	8	15	3	7	2	0	0	0	2	
(303) Intangible Plant		105,061												
- Demand		11,646	5,971	11	149	2,623	892	1,418	523	1	5	7	44	
- Customer		93,415	79,108	38	5,917	4,294	115	3,240	106	21	9	122	444	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		105,061	85,079	49	6,066	6,917	1,008	4,658	630	23	14	130	488	
Total Intangible Plant		105,336												
- Demand		11,722	6,012	11	150	2,641	898	1,426	526	1	5	7	44	
- Customer		93,614	79,274	38	5,930	4,304	115	3,246	107	21	9	123	446	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		105,336	85,286	49	6,080	6,945	1,014	4,672	633	23	14	130	491	
Distribution Plant														
(350) Transmission Land		30,492												
- Demand		30,492	14,195	25	356	6,242	2,144	5,380	2,013	3	13	17	104	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		30,492	14,195	25	356	6,242	2,144	5,380	2,013	3	13	17	104	
(352) Transmission Structures		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(353) Trans. Station Equipment		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(354) Trans. Towers & Fixtures		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(355) Trans. Poles & Fixtures		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Met-Ed Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(356) Trans. OH Conductors		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(357) Underground Conduit		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(358) Trans. UG Conductors		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(359) Trans. Roads		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(360) Land and Land Rights		32,947												
- Demand		6,727	3,957	7	98	1,736	583	232	75	1	4	5	29	
- Customer		26,220	22,166	11	1,739	1,199	25	867	30	6	2	33	143	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		32,947	26,123	18	1,837	2,935	608	1,098	105	7	6	38	172	
(361) Structures and Improvements		18,103												
- Demand		18,103	8,427	15	211	3,706	1,273	3,194	1,195	2	8	10	62	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		18,103	8,427	15	211	3,706	1,273	3,194	1,195	2	8	10	62	
(362) Station Equipment		364,453												
- Demand		364,453	169,661	302	4,250	74,609	25,622	64,307	24,061	39	152	204	1,247	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		364,453	169,661	302	4,250	74,609	25,622	64,307	24,061	39	152	204	1,247	
(364) Poles, Towers & Fixtures		609,158												
- Demand		169,863	96,771	173	2,397	42,469	14,313	9,495	3,310	22	87	116	711	
- Customer		439,296	358,325	172	28,111	19,807	467	21,642	740	124	38	539	9,329	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		609,158	455,096	345	30,509	62,276	14,780	31,137	4,051	146	124	655	10,040	
(365) Overhead Conductors & Devices		1,027,470												
- Demand		52,004	29,680	53	735	13,025	4,389	2,845	990	7	27	36	218	
- Customer		975,467	816,290	393	64,040	44,862	1,023	44,644	1,527	266	86	1,228	1,108	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		1,027,470	845,970	446	64,775	57,887	5,412	47,490	2,517	273	112	1,263	1,326	

Met-Ed Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(366) Underground Conduit		35,459												
- Demand		35,459	20,630	37	511	9,052	3,045	1,486	499	5	18	25	152	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		35,459	20,630	37	511	9,052	3,045	1,486	499	5	18	25	152	
(367) Underground Conductors & Device		358,421												
- Demand		25,975	15,456	28	383	6,780	2,277	690	212	3	14	19	114	
- Customer		332,446	292,170	141	22,921	15,216	230	884	31	41	31	439	342	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		358,421	307,626	168	23,304	21,996	2,507	1,574	243	45	44	458	456	
(368) Line Transformers		523,577												
- Demand		238,161	144,207	257	3,572	63,252	21,209	3,439	830	32	129	173	1,059	
- Customer		285,416	251,564	121	19,736	13,059	192	14	1	33	26	378	292	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		523,577	395,771	378	23,308	76,312	21,401	3,453	831	65	155	551	1,351	
(369) Services		201,488												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		201,488	177,591	85	13,932	9,219	135	10	1	23	19	267	206	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		201,488	177,591	85	13,932	9,219	135	10	1	23	19	267	206	
(370) Meters		150,008												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		150,008	118,465	135	11,058	15,104	644	4,522	-	36	46	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		150,008	118,465	135	11,058	15,104	644	4,522	-	36	46	-	-	
(371) Customer Premises		4,862												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		4,862	-	-	-	-	-	-	-	-	-	4,862	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		4,862	-	-	-	-	-	-	-	-	-	4,862	-	
(372) Leased Property Cust. Prem.		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(373) Streetlight		20,970												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		20,970	-	-	-	-	-	-	-	-	-	-	20,970	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		20,970	-	-	-	-	-	-	-	-	-	-	20,970	
Total Distribution Plant		3,377,410												
- Demand		941,237	502,984	897	12,514	220,872	74,854	91,067	33,186	114	450	604	3,696	
- Customer		2,436,173	2,036,571	1,057	161,538	118,465	2,716	72,583	2,330	529	247	7,747	32,390	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		3,377,410	2,539,555	1,954	174,051	339,337	77,571	163,650	35,516	643	697	8,351	36,085	
General Plant														
(389) Land		2,955												
- Demand		823	440	1	11	193	65	80	29	0	0	1	3	
- Customer		2,131	1,782	1	141	104	2	64	2	0	0	7	28	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		2,955	2,222	2	152	297	68	143	31	1	1	7	32	
(390) Structures		156,010												
- Demand		43,478	23,234	41	578	10,203	3,458	4,207	1,533	5	21	28	171	
- Customer		112,532	94,074	49	7,462	5,472	125	3,353	108	24	11	358	1,496	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		156,010	117,308	90	8,040	15,675	3,583	7,559	1,641	30	32	386	1,667	

Met-Ed Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(391) Office Equipment		7,237												
- Demand		2,017	1,078	2	27	473	160	195	71	0	1	1	8	
- Customer		5,220	4,364	2	346	254	6	156	5	1	1	17	69	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		7,237	5,442	4	373	727	166	351	76	1	1	18	77	
(392) Transportation		6,099												
- Demand		1,700	908	2	23	399	135	164	60	0	1	1	7	
- Customer		4,399	3,678	2	292	214	5	131	4	1	0	14	58	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		6,099	4,586	4	314	613	140	296	64	1	1	15	65	
(393) Stores Equipment		38												
- Demand		11	6	0	0	2	1	1	0	0	0	0	0	
- Customer		27	23	0	2	1	0	1	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		38	29	0	2	4	1	2	0	0	0	0	0	
(394) Tools & Garage Equip.		13,706												
- Demand		3,820	2,041	4	51	896	304	370	135	0	2	2	15	
- Customer		9,886	8,264	4	656	481	11	295	9	2	1	31	131	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		13,706	10,306	8	706	1,377	315	664	144	3	3	34	146	
(395) Laboratory		86												
- Demand		24	13	0	0	6	2	2	1	0	0	0	0	
- Customer		62	52	0	4	3	0	2	0	0	0	0	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		86	64	0	4	9	2	4	1	0	0	0	1	
(396) Power Equipment		1,249												
- Demand		348	186	0	5	82	28	34	12	0	0	0	1	
- Customer		901	753	0	60	44	1	27	1	0	0	3	12	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		1,249	939	1	64	125	29	60	13	0	0	3	13	
(397) Communication Equipment		31,274												
- Demand		8,716	4,657	8	116	2,045	693	843	307	1	4	6	34	
- Customer		22,558	18,858	10	1,496	1,097	25	672	22	5	2	72	300	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		31,274	23,516	18	1,612	3,142	718	1,515	329	6	6	77	334	
(398) Misc. Equipment		67												
- Demand		19	10	0	0	4	1	2	1	0	0	0	0	
- Customer		48	40	0	3	2	0	1	0	0	0	0	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		67	50	0	3	7	2	3	1	0	0	0	1	
Total General Plant		218,720												
- Demand		60,954	32,573	58	810	14,304	4,848	5,897	2,149	7	29	39	239	
- Customer		157,766	131,887	68	10,461	7,672	176	4,700	151	34	16	502	2,098	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		218,720	164,461	127	11,271	21,975	5,023	10,598	2,300	42	45	541	2,337	
Total Utility Plant		3,701,466												
- Demand		1,013,913	541,569	965	13,474	237,817	80,600	98,390	35,861	123	484	650	3,979	
- Customer		2,687,552	2,247,732	1,164	177,929	130,441	3,008	80,529	2,587	585	272	8,372	34,934	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**3,701,466**	**2,789,302**	**2,130**	**191,403**	**368,257**	**83,608**	**178,919**	**38,448**	**708**	**756**	**9,022**	**38,913**	

Met-Ed Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
ACCUMULATED DEPRECIATION														
Accumulated Depreciation														
(108-302) Franchise & Consents		15												
- Demand		4	2	0	0	1	0	0	0	0	0	0	0	
- Customer		11	9	0	1	1	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		15	11	0	1	1	0	1	0	0	0	0	0	
(108-303) Intangible Plant		(82,975)												
- Demand		(9,197)	(4,716)	(8)	(118)	(2,072)	(705)	(1,120)	(413)	(1)	(4)	(6)	(35)	
- Customer		(73,778)	(62,478)	(30)	(4,673)	(3,391)	(91)	(2,559)	(84)	(17)	(7)	(97)	(350)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(82,975)	(67,194)	(39)	(4,791)	(5,463)	(796)	(3,679)	(497)	(18)	(11)	(102)	(385)	
(108-350) Transm Land		(16,423)												
- Demand		(16,423)	(7,645)	(14)	(192)	(3,362)	(1,155)	(2,898)	(1,084)	(2)	(7)	(9)	(56)	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(16,423)	(7,645)	(14)	(192)	(3,362)	(1,155)	(2,898)	(1,084)	(2)	(7)	(9)	(56)	
(108-352) Transm Structures		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-353) Transm Station Equipment		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-354) Transm Towers & Fixtures		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-355) Transm Poles & Fixtures		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-356) Transm OH Conductors		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-357) Transm Underground Conduit		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-358) Transm UG Conductors		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Met-Ed Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(108-359) Transm Roads		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-360) Land		(10,916)												
- Demand		(2,229)	(1,311)	(2)	(32)	(575)	(193)	(77)	(25)	(0)	(1)	(2)	(10)	
- Customer		(8,687)	(7,344)	(4)	(576)	(397)	(8)	(287)	(10)	(2)	(1)	(11)	(47)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(10,916)	(8,655)	(6)	(609)	(972)	(201)	(364)	(35)	(2)	(2)	(13)	(57)	
(108-361) Structures		(7,872)												
- Demand		(7,872)	(3,665)	(7)	(92)	(1,612)	(553)	(1,389)	(520)	(1)	(3)	(4)	(27)	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(7,872)	(3,665)	(7)	(92)	(1,612)	(553)	(1,389)	(520)	(1)	(3)	(4)	(27)	
(108-362) Station Equip		(108,120)												
- Demand		(108,120)	(50,332)	(90)	(1,261)	(22,134)	(7,601)	(19,077)	(7,138)	(12)	(45)	(60)	(370)	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(108,120)	(50,332)	(90)	(1,261)	(22,134)	(7,601)	(19,077)	(7,138)	(12)	(45)	(60)	(370)	
(108-364) Poles		(160,911)												
- Demand		(44,516)	(25,412)	(45)	(629)	(11,152)	(3,758)	(2,429)	(845)	(6)	(23)	(31)	(187)	
- Customer		(116,395)	(94,941)	(46)	(7,448)	(5,248)	(124)	(5,734)	(196)	(33)	(10)	(143)	(2,472)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(160,911)	(120,353)	(91)	(8,078)	(16,400)	(3,882)	(8,163)	(1,041)	(39)	(33)	(173)	(2,659)	
(108-365) OH Conductors		(145,528)												
- Demand		(7,841)	(4,422)	(8)	(110)	(1,941)	(655)	(490)	(173)	(1)	(4)	(5)	(32)	
- Customer		(137,687)	(115,219)	(55)	(9,039)	(6,332)	(144)	(6,302)	(216)	(38)	(12)	(173)	(156)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(145,528)	(119,642)	(63)	(9,149)	(8,273)	(799)	(6,791)	(388)	(39)	(16)	(179)	(189)	
(108-366) UG Conduit		(16,609)												
- Demand		(16,609)	(9,663)	(17)	(239)	(4,240)	(1,426)	(696)	(234)	(2)	(9)	(12)	(71)	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(16,609)	(9,663)	(17)	(239)	(4,240)	(1,426)	(696)	(234)	(2)	(9)	(12)	(71)	
(108-367) UG Cond & Dev		(112,612)												
- Demand		(8,051)	(4,806)	(9)	(119)	(2,108)	(708)	(196)	(59)	(1)	(4)	(6)	(35)	
- Customer		(104,560)	(91,893)	(44)	(7,209)	(4,786)	(72)	(278)	(10)	(13)	(10)	(138)	(108)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(112,612)	(96,699)	(53)	(7,328)	(6,894)	(780)	(474)	(69)	(14)	(14)	(144)	(143)	
(108-368) Line Transformers		(209,052)												
- Demand		(95,092)	(57,579)	(103)	(1,426)	(25,255)	(8,468)	(1,373)	(332)	(13)	(51)	(69)	(423)	
- Customer		(113,960)	(100,444)	(48)	(7,880)	(5,214)	(76)	(6)	(0)	(13)	(11)	(151)	(117)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(209,052)	(158,022)	(151)	(9,306)	(30,469)	(8,545)	(1,379)	(332)	(26)	(62)	(220)	(539)	
(108-369) Services		(100,256)												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		(100,256)	(88,365)	(43)	(6,932)	(4,587)	(67)	(5)	(0)	(11)	(9)	(133)	(103)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(100,256)	(88,365)	(43)	(6,932)	(4,587)	(67)	(5)	(0)	(11)	(9)	(133)	(103)	

Met-Ed Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(108-370) Meters		(61,213)												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		(61,213)	(48,341)	(55)	(4,512)	(6,163)	(263)	(1,845)	-	(15)	(19)	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(61,213)	(48,341)	(55)	(4,512)	(6,163)	(263)	(1,845)	-	(15)	(19)	-	-	
(108-371) Install on Cust Premise		(3,349)												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		(3,349)	-	-	-	-	-	-	-	-	-	(3,349)	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(3,349)	-	-	-	-	-	-	-	-	-	(3,349)	-	
(108-372) Leased Property Cust. Prem.		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-373) Street Lighting		(6,249)												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		(6,249)	-	-	-	-	-	-	-	-	-	-	(6,249)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(6,249)	-	-	-	-	-	-	-	-	-	-	(6,249)	
(108-389) Land & Land Rights		(16)												
- Demand		(5)	(2)	(0)	(0)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
- Customer		(12)	(10)	(0)	(1)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(16)	(12)	(0)	(1)	(2)	(0)	(1)	(0)	(0)	(0)	(0)	(0)	
(108-390) Struct & Impmnts -		(71,264)												
- Demand		(19,860)	(10,613)	(19)	(264)	(4,660)	(1,579)	(1,922)	(700)	(2)	(9)	(13)	(78)	
- Customer		(51,404)	(42,972)	(22)	(3,408)	(2,500)	(57)	(1,532)	(49)	(11)	(5)	(163)	(683)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(71,264)	(53,585)	(41)	(3,673)	(7,160)	(1,637)	(3,453)	(749)	(14)	(15)	(176)	(761)	
(108-391) Office Furn & Equip		(4,449)												
- Demand		(1,240)	(663)	(1)	(16)	(291)	(99)	(120)	(44)	(0)	(1)	(1)	(5)	
- Customer		(3,209)	(2,683)	(1)	(213)	(156)	(4)	(96)	(3)	(1)	(0)	(10)	(43)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(4,449)	(3,345)	(3)	(229)	(447)	(102)	(216)	(47)	(1)	(1)	(11)	(48)	
(108-392) Transportation Equip		(3,230)												
- Demand		(900)	(481)	(1)	(12)	(211)	(72)	(87)	(32)	(0)	(0)	(1)	(4)	
- Customer		(2,330)	(1,948)	(1)	(154)	(113)	(3)	(69)	(2)	(1)	(0)	(7)	(31)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(3,230)	(2,429)	(2)	(166)	(325)	(74)	(156)	(34)	(1)	(1)	(8)	(35)	
(108-393) Stores Equip		(32)												
- Demand		(9)	(5)	(0)	(0)	(2)	(1)	(1)	(0)	(0)	(0)	(0)	(0)	
- Customer		(23)	(19)	(0)	(2)	(1)	(0)	(1)	(0)	(0)	(0)	(0)	(0)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(32)	(24)	(0)	(2)	(3)	(1)	(2)	(0)	(0)	(0)	(0)	(0)	
(108-394) Tools, Shop & Garage Equip		(4,470)												
- Demand		(1,246)	(666)	(1)	(17)	(292)	(99)	(121)	(44)	(0)	(1)	(1)	(5)	
- Customer		(3,225)	(2,696)	(1)	(214)	(157)	(4)	(96)	(3)	(1)	(0)	(10)	(43)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(4,470)	(3,361)	(3)	(230)	(449)	(103)	(217)	(47)	(1)	(1)	(11)	(48)	

Met-Ed Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(108-395) Laboratory Equip		(86)												
- Demand		(24)	(13)	(0)	(0)	(6)	(2)	(2)	(1)	(0)	(0)	(0)	(0)	
- Customer		(62)	(52)	(0)	(4)	(3)	(0)	(2)	(0)	(0)	(0)	(0)	(1)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(86)	(64)	(0)	(4)	(9)	(2)	(4)	(1)	(0)	(0)	(0)	(1)	
(108-396) Power Operated Equip		(677)												
- Demand		(189)	(101)	(0)	(3)	(44)	(15)	(18)	(7)	(0)	(0)	(0)	(1)	
- Customer		(489)	(408)	(0)	(32)	(24)	(1)	(15)	(0)	(0)	(0)	(2)	(6)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(677)	(509)	(0)	(35)	(68)	(16)	(33)	(7)	(0)	(0)	(2)	(7)	
(108-397) Communication Equip		(6,040)												
- Demand		(1,683)	(900)	(2)	(22)	(395)	(134)	(163)	(59)	(0)	(1)	(1)	(7)	
- Customer		(4,357)	(3,642)	(2)	(289)	(212)	(5)	(130)	(4)	(1)	(0)	(14)	(58)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(6,040)	(4,542)	(3)	(311)	(607)	(139)	(293)	(64)	(1)	(1)	(15)	(65)	
(108-398) MISC Equip		(117)												
- Demand		(33)	(17)	(0)	(0)	(8)	(3)	(3)	(1)	(0)	(0)	(0)	(0)	
- Customer		(85)	(71)	(0)	(6)	(4)	(0)	(3)	(0)	(0)	(0)	(0)	(1)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(117)	(88)	(0)	(6)	(12)	(3)	(6)	(1)	(0)	(0)	(0)	(1)	
Total Accumulated Depreciation		(1,132,453)												
- Demand		(341,135)	(183,009)	(326)	(4,553)	(80,361)	(27,225)	(32,182)	(11,710)	(41)	(164)	(220)	(1,345)	
- Customer		(791,318)	(663,517)	(353)	(52,593)	(39,289)	(919)	(18,958)	(578)	(156)	(84)	(4,403)	(10,469)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total Accumulated Depreciation		**(1,132,453)**	**(846,526)**	**(679)**	**(57,146)**	**(119,649)**	**(28,144)**	**(51,140)**	**(12,288)**	**(197)**	**(248)**	**(4,623)**	**(11,813)**	
OTHER RATE BASE ITEMS														
Other Rate Base Items														
Material & Supplies		21,710												
- Demand		6,050	3,233	6	80	1,420	481	585	213	1	3	4	24	
- Customer		15,659	13,091	7	1,038	761	17	467	15	3	2	50	208	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		21,710	16,324	13	1,119	2,181	499	1,052	228	4	4	54	232	
Cash Working Capital		65,234												
- Demand		18,180	9,715	17	242	4,266	1,446	1,759	641	2	9	12	71	
- Customer		47,054	39,336	20	3,120	2,288	52	1,402	45	10	5	150	626	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		65,234	49,051	38	3,362	6,554	1,498	3,161	686	12	13	161	697	
Deferred Storm Damage		100,480												
- Demand		28,002	14,964	27	372	6,571	2,227	2,709	987	3	13	18	110	
- Customer		72,477	60,589	31	4,806	3,524	81	2,159	69	16	7	230	964	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		100,480	75,553	58	5,178	10,095	2,308	4,869	1,057	19	21	248	1,074	

Met-Ed Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Customer Deposits		(35,853)												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		(35,853)	(17,450)	(32)	(1,726)	(11,224)	(1,355)	(3,391)	(667)	(3)	(5)	-	(1)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(35,853)	(17,450)	(32)	(1,726)	(11,224)	(1,355)	(3,391)	(667)	(3)	(5)	-	(1)	
Customer Advances		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
ADIT		(555,127)												
- Demand		(154,706)	(82,673)	(147)	(2,057)	(36,304)	(12,303)	(14,968)	(5,455)	(19)	(74)	(99)	(607)	
- Customer		(400,421)	(334,740)	(174)	(26,551)	(19,472)	(446)	(11,930)	(383)	(87)	(41)	(1,273)	(5,324)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(555,127)	(417,413)	(321)	(28,608)	(55,775)	(12,750)	(26,898)	(5,838)	(106)	(115)	(1,373)	(5,931)	
Capitalized Pension and OPEB		(7,844)												
- Demand		(2,186)	(1,168)	(2)	(29)	(513)	(174)	(212)	(77)	(0)	(1)	(1)	(9)	
- Customer		(5,658)	(4,730)	(2)	(375)	(275)	(6)	(169)	(5)	(1)	(1)	(18)	(75)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(7,844)	(5,898)	(5)	(404)	(788)	(180)	(380)	(82)	(1)	(2)	(19)	(84)	
Total Other Rate Base Items		(411,401)												
- Demand		(104,660)	(55,929)	(100)	(1,391)	(24,560)	(8,323)	(10,126)	(3,690)	(13)	(50)	(67)	(411)	
- Customer		(306,741)	(243,904)	(150)	(19,688)	(24,396)	(1,657)	(11,462)	(926)	(62)	(32)	(861)	(3,602)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(411,401)	(299,833)	(249)	(21,080)	(48,956)	(9,980)	(21,588)	(4,616)	(74)	(82)	(929)	(4,013)	
Total Rate Base		**2,157,612**												
- Demand		**568,118**	**302,631**	**540**	**7,530**	**132,896**	**45,052**	**56,082**	**20,461**	**69**	**271**	**363**	**2,224**	
- Customer		**1,589,493**	**1,340,312**	**661**	**105,647**	**66,756**	**431**	**50,110**	**1,083**	**368**	**155**	**3,108**	**20,863**	
- Commodity		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	
Total		**2,157,612**	**1,642,943**	**1,201**	**113,177**	**199,652**	**45,483**	**106,192**	**21,544**	**436**	**426**	**3,471**	**23,086**	

Met-Ed Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
OPERATIONS & MAINTENANCE EXPENSES														
Transmission Expenses														
Operations Expenses														
(560) Operating Supervision & Engineering		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(561) Load Dispatch		20												
- Demand		20	9	0	0	4	1	3	1	0	0	0	0	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		20	9	0	0	4	1	3	1	0	0	0	0	
(562) Station Expenses		4												
- Demand		4	2	0	0	1	0	1	0	0	0	0	0	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		4	2	0	0	1	0	1	0	0	0	0	0	
(563) Overhead Line Expenses		44												
- Demand		44	20	0	1	9	3	8	3	0	0	0	0	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		44	20	0	1	9	3	8	3	0	0	0	0	
(565) Transmission of Electricity by Others		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(566) Miscellaneous transmission expenses		45												
- Demand		45	21	0	1	9	3	8	3	0	0	0	0	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		45	21	0	1	9	3	8	3	0	0	0	0	
Total Trans. Operations Expenses		112												
- Demand		112	52	0	1	23	8	20	7	0	0	0	0	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		112	52	0	1	23	8	20	7	0	0	0	0	
Maintenance Expense														
(568) Maintenance Supervision and Engineering		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(569) Maintenance of Structures		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(570) Maintenance of Station Equipment		427												
- Demand		427	199	0	5	87	30	75	28	0	0	0	1	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		427	199	0	5	87	30	75	28	0	0	0	1	

Met-Ed Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(571) Maintenance of Overhead Lines		(26)												
- Demand		(26)	(12)	(0)	(0)	(5)	(2)	(5)	(2)	(0)	(0)	(0)	(0)	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(26)	(12)	(0)	(0)	(5)	(2)	(5)	(2)	(0)	(0)	(0)	(0)	
(572) Maintenance of miscellaneous distribution plant		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Trans. Maintenance Expenses		401												
- Demand		401	187	0	5	82	28	71	26	0	0	0	1	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		401	187	0	5	82	28	71	26	0	0	0	1	
Total Transmission Expenses		513												
- Demand		513	239	0	6	105	36	91	34	0	0	0	2	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		513	239	0	6	105	36	91	34	0	0	0	2	

Met-Ed Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Distribution Expenses														
Operations Expenses														
(580) Operation Supervision & Engineering		1,565												
- Demand		698	327	1	8	144	49	121	45	0	0	0	2	
- Customer		868	703	1	61	66	2	32	1	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		1,565	1,030	1	69	210	52	153	46	0	0	1	3	
(581) Load Dispatching		374												
- Demand		374	174	0	4	77	26	66	25	0	0	0	1	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		374	174	0	4	77	26	66	25	0	0	0	1	
(582) Station Expenses		717												
- Demand		717	334	1	8	147	50	126	47	0	0	0	2	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		717	334	1	8	147	50	126	47	0	0	0	2	
(583) Overhead line expenses		656												
- Demand		33	19	0	0	8	3	2	1	0	0	0	0	
- Customer		622	521	0	41	29	1	28	1	0	0	1	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		656	540	0	41	37	3	30	2	0	0	1	1	
(584) Underground line expenses		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(586) Meter expenses		775												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		775	612	1	57	78	3	23	-	0	0	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		775	612	1	57	78	3	23	-	0	0	-	-	
(588) Miscellaneous distribution expenses		10,928												
- Demand		3,045	1,627	3	40	715	242	295	107	0	1	2	12	
- Customer		7,883	6,590	3	523	383	9	235	8	2	1	25	105	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		10,928	8,217	6	563	1,098	251	530	115	2	2	27	117	

Met-Ed Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(589) Rents		511												
- Demand		142	76	0	2	33	11	14	5	0	0	0	1	
- Customer		368	308	0	24	18	0	11	0	0	0	1	5	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		511	384	0	26	51	12	25	5	0	0	1	5	
Total Dist. Operations Expenses		15,526												
- Demand		5,009	2,557	5	64	1,123	382	623	230	1	2	3	19	
- Customer		10,516	8,734	5	706	574	16	330	9	2	1	28	111	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		15,526	11,291	10	770	1,698	398	953	240	3	4	31	130	
Maintenance Expense														
(590) Maintenance Supervision and Engineering		522												
- Demand		53	27	0	1	12	4	6	2	0	0	0	0	
- Customer		469	391	0	31	22	1	20	1	0	0	1	2	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		522	418	0	31	34	5	27	3	0	0	1	3	
(591) Maintenance of Structures		3												
- Demand		3	1	0	0	1	0	0	0	0	0	0	0	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		3	1	0	0	1	0	0	0	0	0	0	0	
(592) Maintenance of Station Equipment		6,048												
- Demand		6,048	2,815	5	71	1,238	425	1,067	399	1	3	3	21	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		6,048	2,815	5	71	1,238	425	1,067	399	1	3	3	21	
(593) Maintenance of Overhead Lines		98,018												
- Demand		4,961	2,831	5	70	1,243	419	271	94	1	3	3	21	
- Customer		93,057	77,872	37	6,109	4,280	98	4,259	146	25	8	117	106	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		98,018	80,703	43	6,179	5,522	516	4,530	240	26	11	121	126	
(594) Maintenance of underground lines		3,908												
- Demand		283	169	0	4	74	25	8	2	0	0	0	1	
- Customer		3,625	3,185	2	250	166	3	10	0	0	0	5	4	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		3,908	3,354	2	254	240	27	17	3	0	0	5	5	
(595) Maintenance of line transformers		11												
- Demand		5	3	0	0	1	0	0	0	0	0	0	0	
- Customer		6	5	0	0	0	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		11	8	0	0	2	0	0	0	0	0	0	0	
(596) Maintenance of street lighting and signal systems		385												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		385	-	-	-	-	-	-	-	-	-	-	385	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		385	-	-	-	-	-	-	-	-	-	-	385	

Met-Ed Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(597) Maintenance of meters		2,318												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		2,318	1,831	2	171	233	10	70	-	1	1	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		2,318	1,831	2	171	233	10	70	-	1	1	-	-	
(598) Maintenance of miscellaneous distribution plant		1,620												
- Demand		452	241	0	6	106	36	44	16	0	0	0	2	
- Customer		1,169	977	1	77	57	1	35	1	0	0	4	16	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		1,620	1,218	1	83	163	37	79	17	0	0	4	17	
Total Dist. Maintenance Expenses		112,832												
- Demand		11,804	6,088	11	152	2,674	909	1,397	514	1	5	7	45	
- Customer		101,028	84,261	42	6,639	4,758	112	4,394	148	27	9	126	512	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		112,832	90,349	53	6,790	7,433	1,021	5,790	662	28	15	134	557	
Total Distribution Expenses		128,871												
- Demand		17,327	8,884	16	221	3,903	1,328	2,110	778	2	8	11	65	
- Customer		111,544	92,995	47	7,345	5,332	128	4,724	157	29	11	154	623	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		128,871	101,880	63	7,566	9,235	1,455	6,834	936	31	19	164	688	
Customer Accounts														
(901) Supervision		27												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		27	24	0	2	1	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		27	24	0	2	1	0	0	0	0	0	0	0	
(902) Meter Reading Expenses		281												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		281	248	0	19	12	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		281	248	0	19	12	0	0	0	0	0	0	0	
(903) Collections & Records		11,027												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		11,027	9,926	4	645	412	6	9	1	1	1	12	10	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		11,027	9,926	4	645	412	6	9	1	1	1	12	10	
(904) Uncollectables		6,627												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		6,627	6,300	1	45	154	30	77	-	0	0	2	16	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		6,627	6,300	1	45	154	30	77	-	0	0	2	16	

Met-Ed Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(905) Misc. Customer Accounts		363												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		363	320	0	25	16	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		363	320	0	25	16	0	0	0	0	0	0	0	
Total Customer Accounts and Services		18,325												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		18,325	16,819	6	737	596	37	87	1	1	1	15	27	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		18,325	16,819	6	737	596	37	87	1	1	1	15	27	
Customer Information														
(907) Supervision		13												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		13	12	0	1	1	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		13	12	0	1	1	0	0	0	0	0	0	0	
(908) Customer Information		3,935												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		3,935	3,288	2	379	242	4	5	0	1	1	7	6	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		3,935	3,288	2	379	242	4	5	0	1	1	7	6	
(909) Advertising		38												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		38	34	0	3	2	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		38	34	0	3	2	0	0	0	0	0	0	0	
(910) Misc. Expense		5,060												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		5,060	4,489	2	335	214	3	5	0	1	0	6	5	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		5,060	4,489	2	335	214	3	5	0	1	0	6	5	
Total Customer Information		9,047												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		9,047	7,824	4	717	458	7	10	1	1	1	14	11	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		9,047	7,824	4	717	458	7	10	1	1	1	14	11	
Sales														
(911) Sales Supervision		72												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		72	63	0	5	3	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		72	63	0	5	3	0	0	0	0	0	0	0	
(913) Advertising Expense		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Sales		72												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		72	63	0	5	3	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		72	63	0	5	3	0	0	0	0	0	0	0	

Met-Ed Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Administrative & General Expense														
(920) Administrative and General Salaries		(1,357)												
- Demand		(221)	(111)	(0)	(3)	(49)	(17)	(29)	(11)	(0)	(0)	(0)	(1)	
- Customer		(1,136)	(954)	(0)	(74)	(55)	(1)	(39)	(1)	(0)	(0)	(2)	(9)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(1,357)	(1,065)	(1)	(77)	(103)	(18)	(68)	(12)	(0)	(0)	(2)	(10)	
(921 Office Supplies		3,710												
- Demand		604	304	1	8	134	46	80	30	0	0	0	2	
- Customer		3,107	2,608	1	203	149	4	107	3	1	0	4	26	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		3,710	2,912	2	211	283	49	187	33	1	1	5	28	
(922) Admin Expenses		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(923) Outside Services		29,212												
- Demand		4,752	2,394	4	60	1,052	358	629	233	1	2	3	18	
- Customer		24,460	20,530	10	1,600	1,175	28	843	27	6	2	35	203	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		29,212	22,923	15	1,660	2,227	386	1,471	260	6	5	38	221	
(924) Property Insurance		(215)												
- Demand		(60)	(32)	(0)	(1)	(14)	(5)	(6)	(2)	(0)	(0)	(0)	(0)	
- Customer		(155)	(129)	(0)	(10)	(8)	(0)	(5)	(0)	(0)	(0)	(0)	(2)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(215)	(161)	(0)	(11)	(22)	(5)	(10)	(2)	(0)	(0)	(1)	(2)	
(925) Injury and Damages		2,488												
- Demand		459	231	0	6	102	35	61	22	0	0	0	2	
- Customer		2,029	1,684	1	134	100	3	81	3	1	0	3	19	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		2,488	1,916	1	140	202	37	142	25	1	0	3	21	
(926) Pension and Benefits		24,284												
- Demand		3,950	1,990	4	50	874	298	523	193	0	2	2	15	
- Customer		20,334	17,067	9	1,330	977	23	700	23	5	2	29	169	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		24,284	19,057	12	1,380	1,851	321	1,223	216	5	4	31	183	
(928) Regulatory Commission Expense		2,030												
- Demand		566	302	1	8	133	45	55	20	0	0	0	2	
- Customer		1,464	1,224	1	97	71	2	44	1	0	0	5	19	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		2,030	1,527	1	105	204	47	98	21	0	0	5	22	
(930.1) General Advertising		25												
- Demand		4	2	0	0	1	0	1	0	0	0	0	0	
- Customer		21	17	0	1	1	0	1	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		25	19	0	1	2	0	1	0	0	0	0	0	
(903.2) Misc. Expense		760												
- Demand		124	62	0	2	27	9	16	6	0	0	0	0	
- Customer		637	534	0	42	31	1	22	1	0	0	1	5	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		760	597	0	43	58	10	38	7	0	0	1	6	

Met-Ed Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(931) Misc. Rent		100												
- Demand		16	8	0	0	4	1	2	1	0	0	0	0	
- Customer		84	70	0	5	4	0	3	0	0	0	0	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		100	78	0	6	8	1	5	1	0	0	0	1	
(935) Maint. Of General Plant		745												
- Demand		208	111	0	3	49	17	20	7	0	0	0	1	
- Customer		537	449	0	36	26	1	16	1	0	0	2	7	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		745	560	0	38	75	17	36	8	0	0	2	8	
(9XX) Open		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total A&G Expense		61,783												
- Demand		10,402	5,261	9	131	2,312	787	1,351	500	1	5	6	39	
- Customer		51,381	43,101	22	3,364	2,473	59	1,772	58	12	5	77	438	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		61,783	48,362	31	3,496	4,784	846	3,123	557	13	10	83	477	
Total O&M Expenses		218,098												
- Demand		27,729	14,146	25	353	6,215	2,115	3,461	1,278	3	13	17	104	
- Customer		190,369	160,802	79	12,168	8,862	230	6,593	216	44	18	259	1,098	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**218,098**	**174,948**	**104**	**12,520**	**15,076**	**2,345**	**10,054**	**1,494**	**47**	**31**	**276**	**1,202**	

Met-Ed Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
DEPRECIATION EXPENSE														
Depreciation Expense														
(403-303) Intangible		5,067												
- Demand		761	381	1	9	167	57	104	38	0	0	0	3	
- Customer		4,306	3,580	2	273	198	5	220	7	1	0	5	14	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		5,067	3,960	2	283	366	62	323	46	1	1	6	17	
(403-350) Transm Land		361												
- Demand		361	168	0	4	74	25	64	24	0	0	0	1	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		361	168	0	4	74	25	64	24	0	0	0	1	
(403-352) Transm Strucutres		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-353) Transm Station Equipment		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-354) Transm Towers & Fixtures		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-355) Transm Poles & Fixtures		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-356) Transm OH Conductors		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-357) Transm UG Conduit		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-358) Transm UG Conductors		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-359) Transm Roads		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Met-Ed Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(403-360) Land		144												
- Demand		29	17	0	0	8	3	1	0	0	0	0	0	
- Customer		115	97	0	8	5	0	4	0	0	0	0	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		144	114	0	8	13	3	5	0	0	0	0	1	
(403-361) Structures		245												
- Demand		245	114	0	3	50	17	43	16	0	0	0	1	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		245	114	0	3	50	17	43	16	0	0	0	1	
(403-362) Station Equip		6,982												
- Demand		6,982	3,250	6	81	1,429	491	1,232	461	1	3	4	24	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		6,982	3,250	6	81	1,429	491	1,232	461	1	3	4	24	
(403-364) Poles		11,802												
- Demand		3,291	1,875	3	46	823	277	184	64	0	2	2	14	
- Customer		8,511	6,942	3	545	384	9	419	14	2	1	10	181	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		11,802	8,817	7	591	1,207	286	603	78	3	2	13	195	
(403-365) OH Conductors		26,692												
- Demand		1,351	771	1	19	338	114	74	26	0	1	1	6	
- Customer		25,341	21,206	10	1,664	1,165	27	1,160	40	7	2	32	29	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		26,692	21,977	12	1,683	1,504	141	1,234	65	7	3	33	34	
(403-366) UG Conduit		567												
- Demand		567	330	1	8	145	49	24	8	0	0	0	2	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		567	330	1	8	145	49	24	8	0	0	0	2	
(403-367) UG Conductors		7,976												
- Demand		578	344	1	9	151	51	15	5	0	0	0	3	
- Customer		7,398	6,502	3	510	339	5	20	1	1	1	10	8	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		7,976	6,846	4	519	489	56	35	5	1	1	10	10	
(403-368) Line Transformers		13,506												
- Demand		6,143	3,720	7	92	1,632	547	89	21	1	3	4	27	
- Customer		7,362	6,489	3	509	337	5	0	0	1	1	10	8	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		13,506	10,209	10	601	1,968	552	89	21	2	4	14	35	
(403-369) Services		4,022												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		4,022	3,545	2	278	184	3	0	0	0	0	5	4	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		4,022	3,545	2	278	184	3	0	0	0	0	5	4	

Met-Ed Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(403-370) Meters		11,938												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		11,938	9,428	11	880	1,202	51	360	-	3	4	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		11,938	9,428	11	880	1,202	51	360	-	3	4	-	-	
(403-371) Install on Cust Premise		80												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		80	-	-	-	-	-	-	-	-	-	80	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		80	-	-	-	-	-	-	-	-	-	80	-	
(403-372) Leased Property Cust. Prem.		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-373) Streetlight		1,046												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		1,046	-	-	-	-	-	-	-	-	-	-	1,046	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		1,046	-	-	-	-	-	-	-	-	-	-	1,046	
(403-389) Land		0												
- Demand		0	0	0	0	0	0	0	0	0	0	0	0	
- Customer		0	0	0	0	0	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		0	0	0	0	0	0	0	0	0	0	0	0	
(403-390) Structures		5,082												
- Demand		1,416	757	1	19	332	113	137	50	0	1	1	6	
- Customer		3,665	3,064	2	243	178	4	109	4	1	0	12	49	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		5,082	3,821	3	262	511	117	246	53	1	1	13	54	
(403-391) Office Equipment		1,249												
- Demand		348	186	0	5	82	28	34	12	0	0	0	1	
- Customer		901	753	0	60	44	1	27	1	0	0	3	12	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		1,249	939	1	64	126	29	61	13	0	0	3	13	
(403-392) Transportation		446												
- Demand		124	66	0	2	29	10	12	4	0	0	0	0	
- Customer		322	269	0	21	16	0	10	0	0	0	1	4	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		446	335	0	23	45	10	22	5	0	0	1	5	
(403-393) Stores Equip		1												
- Demand		0	0	0	0	0	0	0	0	0	0	0	0	
- Customer		1	1	0	0	0	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		1	1	0	0	0	0	0	0	0	0	0	0	
(403-394) Tools, Shop & Garage Equip		540												
- Demand		150	80	0	2	35	12	15	5	0	0	0	1	
- Customer		390	326	0	26	19	0	12	0	0	0	1	5	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		540	406	0	28	54	12	26	6	0	0	1	6	

Met-Ed Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(403-395) Laboratory Equip		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-396) Power Equipment		30	-	-	-	-	-	-	-	-	-	-	-	
- Demand		8	4	0	0	2	1	1	0	0	0	0	0	
- Customer		21	18	0	1	1	0	1	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		30	22	0	2	3	1	1	0	0	0	0	0	
(403-397) Communication Equip		1,389												
- Demand		387	207	0	5	91	31	37	14	0	0	0	2	
- Customer		1,002	838	0	66	49	1	30	1	0	0	3	13	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		1,389	1,045	1	72	140	32	67	15	0	0	3	15	
(403-398) Misc. Equip		1												
- Demand		0	0	0	0	0	0	0	0	0	0	0	0	
- Customer		1	1	0	0	0	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		1	1	0	0	0	0	0	0	0	0	0	0	
Amortization and Depletion of Utility Plant		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Cost of Removal/Salvage		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Average Net Salvage		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Depreciation Expense		14,078												
- Demand		3,923	2,097	4	52	921	312	380	138	0	2	3	15	
- Customer		10,154	8,489	4	673	494	11	303	10	2	1	32	135	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		14,078	10,585	8	725	1,414	323	682	148	3	3	35	150	
Total Depreciation Expense		113,245												
- Demand		26,667	14,368	26	357	6,309	2,136	2,444	888	3	13	17	106	
- Customer		86,577	71,547	41	5,758	4,614	124	2,673	78	19	10	205	1,508	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**113,245**	**85,914**	**67**	**6,115**	**10,923**	**2,260**	**5,117**	**966**	**23**	**23**	**222**	**1,614**	

Met-Ed Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Amortization														
Amortization		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Removal of Retained Riders		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Eliminate Amort per IS		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Storm Reserve Amortization		33,282												
- Demand		9,275	4,957	9	123	2,177	738	897	327	1	4	6	36	
- Customer		24,007	20,069	10	1,592	1,167	27	715	23	5	2	76	319	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		33,282	25,026	19	1,715	3,344	764	1,613	350	6	7	82	356	
Extraordinary Storm Reserve Amort		11,191												
- Demand		3,119	1,667	3	41	732	248	302	110	0	1	2	12	
- Customer		8,072	6,748	4	535	393	9	240	8	2	1	26	107	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		11,191	8,415	6	577	1,124	257	542	118	2	2	28	120	
COVID-19 Reg Asset Amort		2,108												
- Demand		587	314	1	8	138	47	57	21	0	0	0	2	
- Customer		1,520	1,271	1	101	74	2	45	1	0	0	5	20	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		2,108	1,585	1	109	212	48	102	22	0	0	5	23	
Streetlight Reg Asset Amort		1,661												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		1,661	-	-	-	-	-	-	-	-	-	-	1,661	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		1,661	-	-	-	-	-	-	-	-	-	-	1,661	
Verizon Pole Attach Amort		3,659												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		3,659	2,804	2	237	230	7	43	0	1	1	49	285	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		3,659	2,804	2	237	230	7	43	0	1	1	49	285	
Total Depreciation and Amortization		165,145												
- Demand		39,649	21,305	38	530	9,355	3,169	3,700	1,346	5	19	26	157	
- Customer		125,497	102,439	58	8,222	6,479	168	3,717	110	27	14	360	3,901	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**165,145**	**123,744**	**96**	**8,752**	**15,834**	**3,337**	**7,417**	**1,456**	**32**	**33**	**386**	**4,058**	

Met-Ed Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Taxes Other than Income														
Gross Receipt Taxes		27,651												
- Demand		7,706	5,504	9	283	961	188	480	166	1	3	10	102	
- Customer		19,945	14,247	23	732	2,487	486	1,242	431	2	7	26	263	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		27,651	19,751	32	1,015	3,447	674	1,722	597	3	9	36	365	
Payroll Taxes		1,941												
- Demand		326	164	0	4	72	25	43	16	0	0	0	1	
- Customer		1,614	1,355	1	106	78	2	56	2	0	0	2	13	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		1,941	1,519	1	110	150	26	99	18	0	0	3	15	
PURTA Taxes		2,310												
- Demand		644	344	1	9	151	51	62	23	0	0	0	3	
- Customer		1,666	1,393	1	110	81	2	50	2	0	0	5	22	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		2,310	1,737	1	119	232	53	112	24	0	0	6	25	
Real Estate Taxes		434												
- Demand		121	65	0	2	28	10	12	4	0	0	0	0	
- Customer		313	262	0	21	15	0	9	0	0	0	1	4	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		434	326	0	22	44	10	21	5	0	0	1	5	
Sales & Use Taxes		122												
- Demand		34	18	0	0	8	3	3	1	0	0	0	0	
- Customer		88	74	0	6	4	0	3	0	0	0	0	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		122	92	0	6	12	3	6	1	0	0	0	1	
Misc. Taxes		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj, Payroll Taxes		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Other Taxes		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Taxes Other than Income		32,457												
- Demand		8,831	6,095	10	298	1,220	276	601	211	1	3	11	106	
- Customer		23,626	17,329	25	975	2,665	490	1,359	435	3	7	35	304	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total Taxes Other than Income		32,457	23,425	35	1,272	3,885	766	1,960	645	4	10	46	410	
Total Operating Expenses		415,700												
- Demand		**76,209**	**41,546**	**73**	**1,180**	**16,790**	**5,560**	**7,762**	**2,834**	**9**	**35**	**53**	**366**	
- Customer		**339,492**	**280,571**	**162**	**21,365**	**18,005**	**889**	**11,669**	**761**	**73**	**40**	**655**	**5,303**	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**415,700**	**322,117**	**235**	**22,545**	**34,795**	**6,449**	**19,431**	**3,595**	**82**	**74**	**708**	**5,670**	

Met-Ed Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
UTILITY PLANT														
Intangible Plant														
(301) Organization		2												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	2	1	0	0	0	0	0	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2	1	0	0	0	0	0	0	0	0	0	0	
(302) Franchises and Consents		2												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	2	1	0	0	0	0	0	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2	1	0	0	0	0	0	0	0	0	0	0	
(303) Intangible Plant		616												OpExp-SUB
- Demand	OpExp-SUB-D	616	287	1	7	126	43	109	41	0	0	0	2	100%
- Customer	OpExp-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	OpExp-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		616	287	1	7	126	43	109	41	0	0	0	2	
Total Intangible Plant		620												
- Demand		620	289	1	7	127	44	109	41	0	0	0	2	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		620	289	1	7	127	44	109	41	0	0	0	2	
Distribution Plant														
(350) Transmission Land		30,492												DEM
- Demand	NCP	30,492	14,195	25	356	6,242	2,144	5,380	2,013	3	13	17	104	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		30,492	14,195	25	356	6,242	2,144	5,380	2,013	3	13	17	104	
(352) Transmission Structures		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(353) Trans. Station Equipment		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(354) Trans. Towers & Fixtures		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(355) Trans. Poles & Fixtures		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Met-Ed Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(356) Trans. OH Conductors		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(357) Underground Conduit		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(358) Trans. UG Conductors		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(359) Trans. Roads		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(360) Land and Land Rights		91												DIST_364-368-SUB
- Demand	DIST_364-368-SUB-D	91	42	0	1	19	6	16	6	0	0	0	0	100%
- Customer	DIST_364-368-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DIST_364-368-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		91	42	0	1	19	6	16	6	0	0	0	0	
(361) Structures and Improvements		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(362) Station Equipment		12,370												DEM
- Demand	NCP	12,370	5,758	10	144	2,532	870	2,183	817	1	5	7	42	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		12,370	5,758	10	144	2,532	870	2,183	817	1	5	7	42	
(364) Poles, Towers & Fixtures		3,451												DEM
- Demand	NCP	3,451	1,607	3	40	707	243	609	228	0	1	2	12	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3,451	1,607	3	40	707	243	609	228	0	1	2	12	
(365) Overhead Conductors & Devices		1,977												DEM
- Demand	NCP	1,977	921	2	23	405	139	349	131	0	1	1	7	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,977	921	2	23	405	139	349	131	0	1	1	7	

Met-Ed Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(366) Underground Conduit		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(367) Underground Conductors & Device		1,640												DEM
- Demand	NCP	1,640	764	1	19	336	115	289	108	0	1	1	6	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,640	764	1	19	336	115	289	108	0	1	1	6	
(368) Line Transformers		-												DEM
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(369) Services		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(370) Meters		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(371) Customer Premises		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(372) Leased Property Cust. Prem.		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(373) Streetlight		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Distribution Plant		50,023												
- Demand		50,023	23,287	42	583	10,240	3,517	8,826	3,302	5	21	28	171	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		50,023	23,287	42	583	10,240	3,517	8,826	3,302	5	21	28	171	
General Plant														
(389) Land		44												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	44	20	0	1	9	3	8	3	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		44	20	0	1	9	3	8	3	0	0	0	0	
(390) Structures		2,311												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	2,311	1,076	2	27	473	162	408	153	0	1	1	8	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,311	1,076	2	27	473	162	408	153	0	1	1	8	

Met-Ed Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(391) Office Equipment		107												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	107	50	0	1	22	8	19	7	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		107	50	0	1	22	8	19	7	0	0	0	0	
(392) Transportation		90												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	90	42	0	1	18	6	16	6	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		90	42	0	1	18	6	16	6	0	0	0	0	
(393) Stores Equipment		1												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	1	0	0	0	0	0	0	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	0	0	0	0	0	0	0	0	0	0	0	
(394) Tools & Garage Equip.		203												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	203	94	0	2	42	14	36	13	0	0	0	1	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		203	94	0	2	42	14	36	13	0	0	0	1	
(395) Laboratory		1												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	1	1	0	0	0	0	0	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	1	0	0	0	0	0	0	0	0	0	0	
(396) Power Equipment		18												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	18	9	0	0	4	1	3	1	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		18	9	0	0	4	1	3	1	0	0	0	0	
(397) Communication Equipment		463												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	463	216	0	5	95	33	82	31	0	0	0	2	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		463	216	0	5	95	33	82	31	0	0	0	2	
(398) Misc. Equipment		1												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	1	0	0	0	0	0	0	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	0	0	0	0	0	0	0	0	0	0	0	
Total General Plant		3,239												
- Demand		3,239	1,508	3	38	663	228	572	214	0	1	2	11	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		3,239	1,508	3	38	663	228	572	214	0	1	2	11	
Total Utility Plant		53,882												
- Demand		53,882	25,083	45	628	11,030	3,788	9,507	3,557	6	22	30	184	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**53,882**	**25,083**	**45**	**628**	**11,030**	**3,788**	**9,507**	**3,557**	**6**	**22**	**30**	**184**	

Met-Ed Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
ACCUMULATED DEPRECIATION														
Accumulated Depreciation														
(108-302) Franchise & Consents		0												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	0	0	0	0	0	0	0	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	0	
(108-303) Intangible Plant		(486)												OpExp-SUB
- Demand	OpExp-SUB-D	(486)	(226)	(0)	(6)	(100)	(34)	(86)	(32)	(0)	(0)	(0)	(2)	100%
- Customer	OpExp-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	OpExp-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(486)	(226)	(0)	(6)	(100)	(34)	(86)	(32)	(0)	(0)	(0)	(2)	
(108-350) Transm Land		(16,423)												DEM
- Demand	NCP	(16,423)	(7,645)	(14)	(192)	(3,362)	(1,155)	(2,898)	(1,084)	(2)	(7)	(9)	(56)	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(16,423)	(7,645)	(14)	(192)	(3,362)	(1,155)	(2,898)	(1,084)	(2)	(7)	(9)	(56)	
(108-352) Transm Structures		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-353) Transm Station Equipment		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-354) Transm Towers & Fixtures		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-355) Transm Poles & Fixtures		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-356) Transm OH Conductors		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-357) Transm Underground Conduit		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-358) Transm UG Conductors		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Met-Ed Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(108-359) Transm Roads		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-360) Land		(30)												DIST_364-368-SUB
- Demand	DIST_364-368-SUB-D	(30)	(14)	(0)	(0)	(6)	(2)	(5)	(2)	(0)	(0)	(0)	(0)	100%
- Customer	DIST_364-368-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DIST_364-368-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(30)	(14)	(0)	(0)	(6)	(2)	(5)	(2)	(0)	(0)	(0)	(0)	
(108-361) Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-362) Station Equip		(916)												DEM
- Demand	NCP	(916)	(427)	(1)	(11)	(188)	(64)	(162)	(60)	(0)	(0)	(1)	(3)	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(916)	(427)	(1)	(11)	(188)	(64)	(162)	(60)	(0)	(0)	(1)	(3)	
(108-364) Poles		(424)												DEM
- Demand	NCP	(424)	(197)	(0)	(5)	(87)	(30)	(75)	(28)	(0)	(0)	(0)	(1)	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(424)	(197)	(0)	(5)	(87)	(30)	(75)	(28)	(0)	(0)	(0)	(1)	
(108-365) OH Conductors		(780)												DEM
- Demand	NCP	(780)	(363)	(1)	(9)	(160)	(55)	(138)	(51)	(0)	(0)	(0)	(3)	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(780)	(363)	(1)	(9)	(160)	(55)	(138)	(51)	(0)	(0)	(0)	(3)	
(108-366) UG Conduit		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-367) UG Cond & Dev		(398)												DEM
- Demand	NCP	(398)	(185)	(0)	(5)	(81)	(28)	(70)	(26)	(0)	(0)	(0)	(1)	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(398)	(185)	(0)	(5)	(81)	(28)	(70)	(26)	(0)	(0)	(0)	(1)	
(108-368) Line Transformers		-												DEM
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-369) Services		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Met-Ed Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(108-370) Meters		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-371) Install on Cust Premise		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-372) Leased Property Cust. Prem.		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-373) Street Lighting		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-389) Land & Land Rights		(0)												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
(108-390) Struct & Impmnts -		(1,055)												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(1,055)	(491)	(1)	(12)	(216)	(74)	(186)	(70)	(0)	(0)	(1)	(4)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(1,055)	(491)	(1)	(12)	(216)	(74)	(186)	(70)	(0)	(0)	(1)	(4)	
(108-391) Office Furn & Equip		(66)												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(66)	(31)	(0)	(1)	(13)	(5)	(12)	(4)	(0)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(66)	(31)	(0)	(1)	(13)	(5)	(12)	(4)	(0)	(0)	(0)	(0)	
(108-392) Transportation Equip		(48)												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(48)	(22)	(0)	(1)	(10)	(3)	(8)	(3)	(0)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(48)	(22)	(0)	(1)	(10)	(3)	(8)	(3)	(0)	(0)	(0)	(0)	
(108-393) Stores Equip		(0)												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
(108-394) Tools, Shop & Garage Equip		(66)												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(66)	(31)	(0)	(1)	(14)	(5)	(12)	(4)	(0)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(66)	(31)	(0)	(1)	(14)	(5)	(12)	(4)	(0)	(0)	(0)	(0)	

Met-Ed Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(108-395) Laboratory Equip		(1)												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(1)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(1)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
(108-396) Power Operated Equip		(10)												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(10)	(5)	(0)	(0)	(2)	(1)	(2)	(1)	(0)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(10)	(5)	(0)	(0)	(2)	(1)	(2)	(1)	(0)	(0)	(0)	(0)	
(108-397) Communication Equip		(89)												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(89)	(42)	(0)	(1)	(18)	(6)	(16)	(6)	(0)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(89)	(42)	(0)	(1)	(18)	(6)	(16)	(6)	(0)	(0)	(0)	(0)	
(108-398) MISC Equip		(2)												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(2)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(2)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
Total Accumulated Depreciation		(20,796)												
- Demand		(20,796)	(9,681)	(17)	(243)	(4,257)	(1,462)	(3,669)	(1,373)	(2)	(9)	(12)	(71)	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total Accumulated Depreciation		**(20,796)**	**(9,681)**	**(17)**	**(243)**	**(4,257)**	**(1,462)**	**(3,669)**	**(1,373)**	**(2)**	**(9)**	**(12)**	**(71)**	
OTHER RATE BASE ITEMS														
Other Rate Base Items														
Material & Supplies		322												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	322	150	0	4	66	23	57	21	0	0	0	1	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		322	150	0	4	66	23	57	21	0	0	0	1	
Cash Working Capital		966												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	966	450	1	11	198	68	170	64	0	0	1	3	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		966	450	1	11	198	68	170	64	0	0	1	3	
Deferred Storm Damage		1,488												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	1,488	693	1	17	305	105	263	98	0	1	1	5	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,488	693	1	17	305	105	263	98	0	1	1	5	

Met-Ed Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Customer Deposits		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Customer Advances		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
ADIT		(8,222)												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(8,222)	(3,827)	(7)	(96)	(1,683)	(578)	(1,451)	(543)	(1)	(3)	(5)	(28)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(8,222)	(3,827)	(7)	(96)	(1,683)	(578)	(1,451)	(543)	(1)	(3)	(5)	(28)	
Capitalized Pension and OPEB		(116)												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(116)	(54)	(0)	(1)	(24)	(8)	(20)	(8)	(0)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(116)	(54)	(0)	(1)	(24)	(8)	(20)	(8)	(0)	(0)	(0)	(0)	
Total Other Rate Base Items		(5,562)												
- Demand		(5,562)	(2,589)	(5)	(65)	(1,139)	(391)	(981)	(367)	(1)	(2)	(3)	(19)	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(5,562)	(2,589)	(5)	(65)	(1,139)	(391)	(981)	(367)	(1)	(2)	(3)	(19)	
Total Rate Base		**27,523**												
- Demand		**27,523**	**12,813**	**23**	**321**	**5,634**	**1,935**	**4,856**	**1,817**	**3**	**11**	**15**	**94**	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**27,523**	**12,813**	**23**	**321**	**5,634**	**1,935**	**4,856**	**1,817**	**3**	**11**	**15**	**94**	

Met-Ed Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
OPERATIONS & MAINTENANCE EXPENSES														
Transmission Expenses														
Operations Expenses														
(560) Operating Supervision & Engineering		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(561) Load Dispatch		20												DEM
- Demand	NCP	20	9	0	0	4	1	3	1	0	0	0	0	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		20	9	0	0	4	1	3	1	0	0	0	0	
(562) Station Expenses		4												DEM
- Demand	NCP	4	2	0	0	1	0	1	0	0	0	0	0	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		4	2	0	0	1	0	1	0	0	0	0	0	
(563) Overhead Line Expenses		44												DEM
- Demand	NCP	44	20	0	1	9	3	8	3	0	0	0	0	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		44	20	0	1	9	3	8	3	0	0	0	0	
(565) Transmission of Electricity by Others		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(566) Miscellaneous transmission expenses		45												DEM
- Demand	NCP	45	21	0	1	9	3	8	3	0	0	0	0	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		45	21	0	1	9	3	8	3	0	0	0	0	
Total Trans. Operations Expenses		112												
- Demand		112	52	0	1	23	8	20	7	0	0	0	0	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		112	52	0	1	23	8	20	7	0	0	0	0	
Maintenance Expense														
(568) Maintenance Supervision and Engineering		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(569) Maintenance of Structures		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(570) Maintenance of Station Equipment		427												DEM
- Demand	NCP	427	199	0	5	87	30	75	28	0	0	0	1	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		427	199	0	5	87	30	75	28	0	0	0	1	

Met-Ed Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(571) Maintenance of Overhead Lines		(26)												DEM
- Demand	NCP	(26)	(12)	(0)	(0)	(5)	(2)	(5)	(2)	(0)	(0)	(0)	(0)	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(26)	(12)	(0)	(0)	(5)	(2)	(5)	(2)	(0)	(0)	(0)	(0)	
(572) Maintenance of miscellaneous distribution plant		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Trans. Maintenance Expenses		401												
- Demand		401	187	0	5	82	28	71	26	0	0	0	1	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		401	187	0	5	82	28	71	26	0	0	0	1	
Total Transmission Expenses		513												
- Demand		513	239	0	6	105	36	91	34	0	0	0	2	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		513	239	0	6	105	36	91	34	0	0	0	2	

Met-Ed Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Distribution Expenses														
Operations Expenses														
(580) Operation Supervision & Engineering		1												DistOpExp-SUB
- Demand	DistOpExp-SUB-D	1	0	0	0	0	0	0	0	0	0	0	0	100%
- Customer	DistOpExp-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DistOpExp-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	0	0	0	0	0	0	0	0	0	0	0	
(581) Load Dispatching		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(582) Station Expenses		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(583) Overhead line expenses		1												DEM
- Demand	NCP	1	1	0	0	0	0	0	0	0	0	0	0	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	1	0	0	0	0	0	0	0	0	0	0	
(584) Underground line expenses		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(586) Meter expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(588) Miscellaneous distribution expenses		162												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	162	75	0	2	33	11	29	11	0	0	0	1	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		162	75	0	2	33	11	29	11	0	0	0	1	

Met-Ed Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(589) Rents		8												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	8	4	0	0	2	1	1	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		8	4	0	0	2	1	1	0	0	0	0	0	
Total Dist. Operations Expenses		171												
- Demand		171	80	0	2	35	12	30	11	0	0	0	1	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		171	80	0	2	35	12	30	11	0	0	0	1	
Maintenance Expense														
(590) Maintenance Supervision and Engineering		1												DistMtExp-SUB
- Demand	DistMtExp-SUB-D	1	0	0	0	0	0	0	0	0	0	0	0	100%
- Customer	DistMtExp-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DistMtExp-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	0	0	0	0	0	0	0	0	0	0	0	
(591) Maintenance of Structures		-												DEM
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(592) Maintenance of Station Equipment		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(593) Maintenance of Overhead Lines		189												DEM
- Demand	NCP	189	88	0	2	39	13	33	12	0	0	0	1	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		189	88	0	2	39	13	33	12	0	0	0	1	
(594) Maintenance of underground lines		18												DEM
- Demand	NCP	18	8	0	0	4	1	3	1	0	0	0	0	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		18	8	0	0	4	1	3	1	0	0	0	0	
(595) Maintenance of line transformers		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(596) Maintenance of street lighting and signal systems		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Met-Ed Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(597) Maintenance of meters		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(598) Maintenance of miscellaneous distribution plant		24												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	24	11	0	0	5	2	4	2	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		24	11	0	0	5	2	4	2	0	0	0	0	
Total Dist. Maintenance Expenses		231												
- Demand		231	108	0	3	47	16	41	15	0	0	0	1	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		231	108	0	3	47	16	41	15	0	0	0	1	
Total Distribution Expenses		916												
- Demand		916	427	1	11	188	64	162	60	0	0	1	3	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		916	427	1	11	188	64	162	60	0	0	1	3	
Customer Accounts														
(901) Supervision		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(902) Meter Reading Expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(903) Collections & Records		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(904) Uncollectables		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Met-Ed Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(905) Misc. Customer Accounts		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Customer Accounts and Services		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Customer Information														
(907) Supervision		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(908) Customer Information		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(909) Advertising		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(910) Misc. Expense		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Customer Information		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Sales														
(911) Sales Supervision		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(913) Advertising Expense		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Sales		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Met-Ed Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Administrative & General Expense														
(920) Administrative and General Salaries		(5)												NONAGLAB-SUB
- Demand	NONAGLAB-SUB-D	(5)	(2)	(0)	(0)	(1)	(0)	(1)	(0)	(0)	(0)	(0)	(0)	100%
- Customer	NONAGLAB-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(5)	(2)	(0)	(0)	(1)	(0)	(1)	(0)	(0)	(0)	(0)	(0)	
(921 Office Supplies		13												NONAGLAB-SUB
- Demand	NONAGLAB-SUB-D	13	6	0	0	3	1	2	1	0	0	0	0	100%
- Customer	NONAGLAB-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		13	6	0	0	3	1	2	1	0	0	0	0	
(922) Admin Expenses		-												NONAGLAB-SUB
- Demand	NONAGLAB-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	NONAGLAB-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(923) Outside Services		102												NONAGLAB-SUB
- Demand	NONAGLAB-SUB-D	102	47	0	1	21	7	18	7	0	0	0	0	100%
- Customer	NONAGLAB-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		102	47	0	1	21	7	18	7	0	0	0	0	
(924) Property Insurance		(3)												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(3)	(1)	(0)	(0)	(1)	(0)	(1)	(0)	(0)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(3)	(1)	(0)	(0)	(1)	(0)	(1)	(0)	(0)	(0)	(0)	(0)	
(925) Injury and Damages		10												DISTLAB-SUB
- Demand	DISTLAB-SUB-D	10	5	0	0	2	1	2	1	0	0	0	0	100%
- Customer	DISTLAB-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTLAB-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		10	5	0	0	2	1	2	1	0	0	0	0	
(926) Pension and Benefits		85												NONAGLAB-SUB
- Demand	NONAGLAB-SUB-D	85	39	0	1	17	6	15	6	0	0	0	0	100%
- Customer	NONAGLAB-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		85	39	0	1	17	6	15	6	0	0	0	0	
(928) Regulatory Commission Expense		30												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	30	14	0	0	6	2	5	2	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		30	14	0	0	6	2	5	2	0	0	0	0	
(930.1) General Advertising		0												NONAGLAB-SUB
- Demand	NONAGLAB-SUB-D	0	0	0	0	0	0	0	0	0	0	0	0	100%
- Customer	NONAGLAB-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	0	
(903.2) Misc. Expense		3												NONAGLAB-SUB
- Demand	NONAGLAB-SUB-D	3	1	0	0	1	0	0	0	0	0	0	0	100%
- Customer	NONAGLAB-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3	1	0	0	1	0	0	0	0	0	0	0	

Met-Ed Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(931) Misc. Rent		0												NONAGLAB-SUB
- Demand	NONAGLAB-SUB-D	0	0	0	0	0	0	0	0	0	0	0	0	100%
- Customer	NONAGLAB-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	0	
(935) Maint. Of General Plant		11												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	11	5	0	0	2	1	2	1	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		11	5	0	0	2	1	2	1	0	0	0	0	
(9XX) Open		-												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total A&G Expense		245												
- Demand		245	114	0	3	50	17	43	16	0	0	0	1	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		245	114	0	3	50	17	43	16	0	0	0	1	
Total O&M Expenses		1,162												
- Demand		1,162	541	1	14	238	82	205	77	0	0	1	4	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**1,162**	**541**	**1**	**14**	**238**	**82**	**205**	**77**	**0**	**0**	**1**	**4**	

Met-Ed Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
DEPRECIATION EXPENSE														
Depreciation Expense														
(403-303) Intangible		75												OpExp-SUB
- Demand	OpExp-SUB-D	75	35	0	1	15	5	13	5	0	0	0	0	100%
- Customer	OpExp-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	OpExp-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		75	35	0	1	15	5	13	5	0	0	0	0	
(403-350) Transm Land		361												DEM
- Demand	NCP	361	168	0	4	74	25	64	24	0	0	0	1	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		361	168	0	4	74	25	64	24	0	0	0	1	
(403-352) Transm Strucutres		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-353) Transm Station Equipment		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-354) Transm Towers & Fixtures		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-355) Transm Poles & Fixtures		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-356) Transm OH Conductors		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-357) Transm UG Conduit		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-358) Transm UG Conductors		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-359) Transm Roads		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Met-Ed Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(403-360) Land		0												DIST_364-368-SUB
- Demand	DIST_364-368-SUB-D	0	0	0	0	0	0	0	0	0	0	0	0	100%
- Customer	DIST_364-368-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DIST_364-368-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	0	
(403-361) Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-362) Station Equip		237												DEM
- Demand	NCP	237	110	0	3	49	17	42	16	0	0	0	1	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		237	110	0	3	49	17	42	16	0	0	0	1	
(403-364) Poles		67												DEM
- Demand	NCP	67	31	0	1	14	5	12	4	0	0	0	0	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		67	31	0	1	14	5	12	4	0	0	0	0	
(403-365) OH Conductors		51												DEM
- Demand	NCP	51	24	0	1	11	4	9	3	0	0	0	0	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		51	24	0	1	11	4	9	3	0	0	0	0	
(403-366) UG Conduit		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-367) UG Conductors		37												DEM
- Demand	NCP	37	17	0	0	7	3	6	2	0	0	0	0	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		37	17	0	0	7	3	6	2	0	0	0	0	
(403-368) Line Transformers		-												DEM
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-369) Services		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Met-Ed Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(403-370) Meters		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-371) Install on Cust Premise		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-372) Leased Property Cust. Prem.		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-373) Streetlight		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-389) Land		0												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	0	0	0	0	0	0	0	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	0	
(403-390) Structures		75												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	75	35	0	1	15	5	13	5	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		75	35	0	1	15	5	13	5	0	0	0	0	
(403-391) Office Equipment		19												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	19	9	0	0	4	1	3	1	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		19	9	0	0	4	1	3	1	0	0	0	0	
(403-392) Transportation		7												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	7	3	0	0	1	0	1	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		7	3	0	0	1	0	1	0	0	0	0	0	
(403-393) Stores Equip		0												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	0	0	0	0	0	0	0	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	0	
(403-394) Tools, Shop & Garage Equip		8												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	8	4	0	0	2	1	1	1	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		8	4	0	0	2	1	1	1	0	0	0	0	

Met-Ed Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(403-395) Laboratory Equip		-												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-396) Power Equipment		0												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	0	0	0	0	0	0	0	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	0	
(403-397) Communication Equip		21												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	21	10	0	0	4	1	4	1	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		21	10	0	0	4	1	4	1	0	0	0	0	
(403-398) Misc. Equip		0												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	0	0	0	0	0	0	0	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	0	
Amortization and Depletion of Utility Plant		-												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Cost of Removal/Salvage		-												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Average Net Salvage		-												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Depreciation Expense		209												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	209	97	0	2	43	15	37	14	0	0	0	1	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		209	97	0	2	43	15	37	14	0	0	0	1	
Total Depreciation Expense		1,166												
- Demand		1,166	543	1	14	239	82	206	77	0	0	1	4	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**1,166**	**543**	**1**	**14**	**239**	**82**	**206**	**77**	**0**	**0**	**1**	**4**	

Met-Ed Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Amortization														
Amortization		-												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Removal of Retained Riders		-												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Eliminate Amort per IS		-												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Storm Reserve Amortization		493												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	493	229	0	6	101	35	87	33	0	0	0	2	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		493	229	0	6	101	35	87	33	0	0	0	2	
Extraordinary Storm Reserve Amort		166												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	166	77	0	2	34	12	29	11	0	0	0	1	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		166	77	0	2	34	12	29	11	0	0	0	1	
COVID-19 Reg Asset Amort		31												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	31	15	0	0	6	2	6	2	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		31	15	0	0	6	2	6	2	0	0	0	0	
Streetlight Reg Asset Amort		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Verizon Pole Attach Amort		-												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Depreciation and Amortization		1,856												
- Demand		1,856	864	2	22	380	130	327	123	0	1	1	6	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**1,856**	**864**	**2**	**22**	**380**	**130**	**327**	**123**	**0**	**1**	**1**	**6**	

Met-Ed Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Taxes Other than Income														
Gross Receipt Taxes		410												DISTPLT-SUB
- Demand	Revenues	410	293	0	15	51	10	26	9	0	0	1	5	100%
- Customer	Revenues	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	Revenues	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		410	293	0	15	51	10	26	9	0	0	1	5	
Payroll Taxes		17												LABOR-SUB
- Demand	LABOR-SUB-D	17	8	0	0	4	1	3	1	0	0	0	0	100%
- Customer	LABOR-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	LABOR-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		17	8	0	0	4	1	3	1	0	0	0	0	
PURTA Taxes		34												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	34	16	0	0	7	2	6	2	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		34	16	0	0	7	2	6	2	0	0	0	0	
Real Estate Taxes		6												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	6	3	0	0	1	0	1	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		6	3	0	0	1	0	1	0	0	0	0	0	
Sales & Use Taxes		2												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	2	1	0	0	0	0	0	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2	1	0	0	0	0	0	0	0	0	0	0	
Misc. Taxes		-												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj, Payroll Taxes		-												LABOR-SUB
- Demand	LABOR-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	LABOR-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	LABOR-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Other Taxes		-												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Taxes Other than Income		469												
- Demand		469	320	1	16	63	14	36	13	0	0	1	6	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total Taxes Other than Income		469	320	1	16	63	14	36	13	0	0	1	6	
Total Operating Expenses		**3,487**												
- Demand		**3,487**	**1,725**	**3**	**51**	**681**	**226**	**568**	**212**	**0**	**1**	**2**	**16**	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**3,487**	**1,725**	**3**	**51**	**681**	**226**	**568**	**212**	**0**	**1**	**2**	**16**	

Met-Ed Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
UTILITY PLANT														
Intangible Plant														
(301) Organization		17												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	14	6	0	0	3	1	3	1	0	0	0	0	84%
- Customer	DISTPLT-PRI-C	3	-	-	-	0	0	3	0	0	-	-	0	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		17	6	0	0	3	1	5	1	0	0	0	0	
(302) Franchises and Consents		20												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	17	8	0	0	3	1	3	1	0	0	0	0	84%
- Customer	DISTPLT-PRI-C	3	-	-	-	0	0	3	0	0	-	-	0	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		20	8	0	0	4	1	6	1	0	0	0	0	
(303) Intangible Plant		9,851												OpExp-PRI
- Demand	OpExp-PRI-D	6,436	2,903	5	73	1,277	440	1,243	467	1	3	3	21	65%
- Customer	OpExp-PRI-C	3,415	-	-	-	172	28	3,087	105	11	-	-	11	35%
- Commodity	OpExp-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		9,851	2,903	5	73	1,449	468	4,331	572	12	3	3	32	
Total Intangible Plant		9,888												
- Demand		6,467	2,917	5	73	1,283	442	1,250	469	1	3	4	21	
- Customer		3,421	-	-	-	172	28	3,093	106	11	-	-	11	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		9,888	2,917	5	73	1,456	470	4,342	574	12	3	4	33	
Distribution Plant														
(350) Transmission Land		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(352) Transmission Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(353) Trans. Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(354) Trans. Towers & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(355) Trans. Poles & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Met-Ed Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(356) Trans. OH Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(357) Underground Conduit		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(358) Trans. UG Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(359) Trans. Roads		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(360) Land and Land Rights		1,128												DIST_364-368-PRI
- Demand	DIST_364-368-PRI-D	171	-	-	-	0	1	122	47	0	-	-	0	15%
- Customer	DIST_364-368-PRI-C	957	-	-	-	48	8	865	30	3	-	-	3	85%
- Commodity	DIST_364-368-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,128	-	-	-	49	9	988	76	3	-	-	3	
(361) Structures and Improvements		18,103												DEM
- Demand	NCP	18,103	8,427	15	211	3,706	1,273	3,194	1,195	2	8	10	62	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		18,103	8,427	15	211	3,706	1,273	3,194	1,195	2	8	10	62	
(362) Station Equipment		352,083												DEM
- Demand	NCP	352,083	163,903	292	4,106	72,077	24,752	62,124	23,244	38	147	197	1,205	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		352,083	163,903	292	4,106	72,077	24,752	62,124	23,244	38	147	197	1,205	
(364) Poles, Towers & Fixtures		33,162												364P
- Demand	NCP-PRI	9,246	-	-	-	21	74	6,616	2,534	0	-	-	0	28%
- Customer	CUS-PRI	23,917	-	-	-	1,206	194	21,622	739	78	-	-	78	72%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		33,162	-	-	-	1,227	268	28,238	3,273	78	-	-	78	
(365) Overhead Conductors & Devices		51,862												365P
- Demand	NCP-PRI	2,530	-	-	-	6	20	1,810	694	0	-	-	0	5%
- Customer	CUS-PRI	49,332	-	-	-	2,487	401	44,599	1,524	160	-	-	160	95%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		51,862	-	-	-	2,493	421	46,410	2,218	160	-	-	160	

Met-Ed Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(366) Underground Conduit		1,389												366P
- Demand	NCP-PRI	1,389	-	-	-	3	11	994	381	0	-	-	0	100%
- Customer	CUS-PRI	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,389	-	-	-	3	11	994	381	0	-	-	0	
(367) Underground Conductors & Device		1,030												367P
- Demand	NCP-PRI	70	-	-	-	0	1	50	19	0	-	-	0	7%
- Customer	CUS-PRI	960	-	-	-	48	8	868	30	3	-	-	3	93%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,030	-	-	-	49	8	918	49	3	-	-	3	
(368) Line Transformers		-												368P
- Demand	NCP-PRI	-	-	-	-	-	-	-	-	-	-	-	-	45%
- Customer	CUS-PRI	-	-	-	-	-	-	-	-	-	-	-	-	55%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(369) Services		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(370) Meters		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(371) Customer Premises		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(372) Leased Property Cust. Prem.		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(373) Streetlight		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Distribution Plant		458,758												
- Demand		383,592	172,330	307	4,317	75,814	26,131	74,911	28,114	40	154	207	1,267	
- Customer		75,166	-	-	-	3,789	611	67,955	2,322	244	-	-	244	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		458,758	172,330	307	4,317	79,602	26,742	142,866	30,436	284	154	207	1,511	
General Plant														
(389) Land		401												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	336	151	0	4	66	23	66	25	0	0	0	1	84%
- Customer	DISTPLT-PRI-C	66	-	-	-	3	1	59	2	0	-	-	0	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		401	151	0	4	70	23	125	27	0	0	0	1	
(390) Structures		21,191												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	17,719	7,960	14	199	3,502	1,207	3,460	1,299	2	7	10	59	84%
- Customer	DISTPLT-PRI-C	3,472	-	-	-	175	28	3,139	107	11	-	-	11	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		21,191	7,960	14	199	3,677	1,235	6,599	1,406	13	7	10	70	

Met-Ed Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(391) Office Equipment		983												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	822	369	1	9	162	56	161	60	0	0	0	3	84%
- Customer	DISTPLT-PRI-C	161	-	-	-	8	1	146	5	1	-	-	1	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		983	369	1	9	171	57	306	65	1	0	0	3	
(392) Transportation		828												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	693	311	1	8	137	47	135	51	0	0	0	2	84%
- Customer	DISTPLT-PRI-C	136	-	-	-	7	1	123	4	0	-	-	0	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		828	311	1	8	144	48	258	55	1	0	0	3	
(393) Stores Equipment		5												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	4	2	0	0	1	0	1	0	0	0	0	0	84%
- Customer	DISTPLT-PRI-C	1	-	-	-	0	0	1	0	0	-	-	0	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		5	2	0	0	1	0	2	0	0	0	0	0	
(394) Tools & Garage Equip.		1,862												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	1,557	699	1	18	308	106	304	114	0	1	1	5	84%
- Customer	DISTPLT-PRI-C	305	-	-	-	15	2	276	9	1	-	-	1	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,862	699	1	18	323	109	580	124	1	1	1	6	
(395) Laboratory		12												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	10	4	0	0	2	1	2	1	0	0	0	0	84%
- Customer	DISTPLT-PRI-C	2	-	-	-	0	0	2	0	0	-	-	0	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		12	4	0	0	2	1	4	1	0	0	0	0	
(396) Power Equipment		170												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	142	64	0	2	28	10	28	10	0	0	0	0	84%
- Customer	DISTPLT-PRI-C	28	-	-	-	1	0	25	1	0	-	-	0	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		170	64	0	2	29	10	53	11	0	0	0	1	
(397) Communication Equipment		4,248												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	3,552	1,596	3	40	702	242	694	260	0	1	2	12	84%
- Customer	DISTPLT-PRI-C	696	-	-	-	35	6	629	22	2	-	-	2	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		4,248	1,596	3	40	737	248	1,323	282	3	1	2	14	
(398) Misc. Equipment		9												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	8	3	0	0	1	1	1	1	0	0	0	0	84%
- Customer	DISTPLT-PRI-C	1	-	-	-	0	0	1	0	0	-	-	0	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		9	3	0	0	2	1	3	1	0	0	0	0	
Total General Plant		29,709												
- Demand		24,841	11,160	20	280	4,910	1,692	4,851	1,821	3	10	13	82	
- Customer		4,868	-	-	-	245	40	4,401	150	16	-	-	16	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		29,709	11,160	20	280	5,155	1,732	9,252	1,971	18	10	13	98	
Total Utility Plant		498,355												
- Demand		414,900	186,407	332	4,670	82,006	28,266	81,012	30,403	43	167	224	1,370	
- Customer		83,454	-	-	-	4,207	678	75,448	2,578	271	-	-	271	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**498,355**	**186,407**	**332**	**4,670**	**86,213**	**28,944**	**156,460**	**32,982**	**314**	**167**	**224**	**1,642**	

Met-Ed Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
ACCUMULATED DEPRECIATION														
Accumulated Depreciation														
(108-302) Franchise & Consents		2												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	2	1	0	0	0	0	0	0	0	0	0	0	84%
- Customer	DISTPLT-PRI-C	0	-	-	-	0	0	0	0	0	-	-	0	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2	1	0	0	0	0	1	0	0	0	0	0	
(108-303) Intangible Plant		(7,780)												OpExp-PRI
- Demand	OpExp-PRI-D	(5,083)	(2,293)	(4)	(57)	(1,009)	(347)	(982)	(368)	(1)	(2)	(3)	(17)	65%
- Customer	OpExp-PRI-C	(2,697)	-	-	-	(136)	(22)	(2,438)	(83)	(9)	-	-	(9)	35%
- Commodity	OpExp-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(7,780)	(2,293)	(4)	(57)	(1,145)	(369)	(3,420)	(452)	(9)	(2)	(3)	(26)	
(108-350) Transm Land		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-352) Transm Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-353) Transm Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-354) Transm Towers & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-355) Transm Poles & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-356) Transm OH Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-357) Transm Underground Conduit		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-358) Transm UG Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Met-Ed Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(108-359) Transm Roads		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-360) Land		(374)												DIST_364-368-PRI
- Demand	DIST_364-368-PRI-D	(57)	-	-	-	(0)	(0)	(40)	(16)	(0)	-	-	(0)	15%
- Customer	DIST_364-368-PRI-C	(317)	-	-	-	(16)	(3)	(287)	(10)	(1)	-	-	(1)	85%
- Commodity	DIST_364-368-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(374)	-	-	-	(16)	(3)	(327)	(25)	(1)	-	-	(1)	
(108-361) Structures		(7,872)												DEM
- Demand	NCP	(7,872)	(3,665)	(7)	(92)	(1,612)	(553)	(1,389)	(520)	(1)	(3)	(4)	(27)	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(7,872)	(3,665)	(7)	(92)	(1,612)	(553)	(1,389)	(520)	(1)	(3)	(4)	(27)	
(108-362) Station Equip		(107,204)												DEM
- Demand	NCP	(107,204)	(49,906)	(89)	(1,250)	(21,946)	(7,537)	(18,916)	(7,077)	(11)	(45)	(60)	(367)	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(107,204)	(49,906)	(89)	(1,250)	(21,946)	(7,537)	(18,916)	(7,077)	(11)	(45)	(60)	(367)	
(108-364) Poles		(8,787)												364P
- Demand	NCP-PRI	(2,450)	-	-	-	(6)	(19)	(1,753)	(672)	(0)	-	-	(0)	28%
- Customer	CUS-PRI	(6,337)	-	-	-	(319)	(52)	(5,729)	(196)	(21)	-	-	(21)	72%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(8,787)	-	-	-	(325)	(71)	(7,482)	(867)	(21)	-	-	(21)	
(108-365) OH Conductors		(7,320)												365P
- Demand	NCP-PRI	(357)	-	-	-	(1)	(3)	(256)	(98)	(0)	-	-	(0)	5%
- Customer	CUS-PRI	(6,963)	-	-	-	(351)	(57)	(6,295)	(215)	(23)	-	-	(23)	95%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(7,320)	-	-	-	(352)	(59)	(6,551)	(313)	(23)	-	-	(23)	
(108-366) UG Conduit		(650)												366P
- Demand	NCP-PRI	(650)	-	-	-	(2)	(5)	(465)	(178)	(0)	-	-	(0)	100%
- Customer	CUS-PRI	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(650)	-	-	-	(2)	(5)	(465)	(178)	(0)	-	-	(0)	
(108-367) UG Cond & Dev		(324)												367P
- Demand	NCP-PRI	(22)	-	-	-	(0)	(0)	(16)	(6)	(0)	-	-	(0)	7%
- Customer	CUS-PRI	(302)	-	-	-	(15)	(2)	(273)	(9)	(1)	-	-	(1)	93%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(324)	-	-	-	(15)	(3)	(289)	(15)	(1)	-	-	(1)	
(108-368) Line Transformers		-												368P
- Demand	NCP-PRI	-	-	-	-	-	-	-	-	-	-	-	-	45%
- Customer	CUS-PRI	-	-	-	-	-	-	-	-	-	-	-	-	55%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-369) Services		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Met-Ed Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(108-370) Meters		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-371) Install on Cust Premise		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-372) Leased Property Cust. Prem.		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-373) Street Lighting		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-389) Land & Land Rights		(2)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(2)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	84%
- Customer	DISTPLT-PRI-C	(0)	-	-	-	(0)	(0)	(0)	(0)	(0)	-	-	(0)	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(2)	(1)	(0)	(0)	(0)	(0)	(1)	(0)	(0)	(0)	(0)	(0)	
(108-390) Struct & Impmnts -		(9,680)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(8,094)	(3,636)	(6)	(91)	(1,600)	(551)	(1,581)	(593)	(1)	(3)	(4)	(27)	84%
- Customer	DISTPLT-PRI-C	(1,586)	-	-	-	(80)	(13)	(1,434)	(49)	(5)	-	-	(5)	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(9,680)	(3,636)	(6)	(91)	(1,680)	(564)	(3,015)	(642)	(6)	(3)	(4)	(32)	
(108-391) Office Furn & Equip		(604)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(505)	(227)	(0)	(6)	(100)	(34)	(99)	(37)	(0)	(0)	(0)	(2)	84%
- Customer	DISTPLT-PRI-C	(99)	-	-	-	(5)	(1)	(90)	(3)	(0)	-	-	(0)	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(604)	(227)	(0)	(6)	(105)	(35)	(188)	(40)	(0)	(0)	(0)	(2)	
(108-392) Transportation Equip		(439)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(367)	(165)	(0)	(4)	(72)	(25)	(72)	(27)	(0)	(0)	(0)	(1)	84%
- Customer	DISTPLT-PRI-C	(72)	-	-	-	(4)	(1)	(65)	(2)	(0)	-	-	(0)	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(439)	(165)	(0)	(4)	(76)	(26)	(137)	(29)	(0)	(0)	(0)	(1)	
(108-393) Stores Equip		(4)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(4)	(2)	(0)	(0)	(1)	(0)	(1)	(0)	(0)	(0)	(0)	(0)	84%
- Customer	DISTPLT-PRI-C	(1)	-	-	-	(0)	(0)	(1)	(0)	(0)	-	-	(0)	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(4)	(2)	(0)	(0)	(1)	(0)	(1)	(0)	(0)	(0)	(0)	(0)	
(108-394) Tools, Shop & Garage Equip		(607)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(508)	(228)	(0)	(6)	(100)	(35)	(99)	(37)	(0)	(0)	(0)	(2)	84%
- Customer	DISTPLT-PRI-C	(99)	-	-	-	(5)	(1)	(90)	(3)	(0)	-	-	(0)	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(607)	(228)	(0)	(6)	(105)	(35)	(189)	(40)	(0)	(0)	(0)	(2)	

Met-Ed Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(108-395) Laboratory Equip		(12)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(10)	(4)	(0)	(0)	(2)	(1)	(2)	(1)	(0)	(0)	(0)	(0)	84%
- Customer	DISTPLT-PRI-C	(2)	-	-	-	(0)	(0)	(2)	(0)	(0)	-	-	(0)	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(12)	(4)	(0)	(0)	(2)	(1)	(4)	(1)	(0)	(0)	(0)	(0)	
(108-396) Power Operated Equip		(92)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(77)	(35)	(0)	(1)	(15)	(5)	(15)	(6)	(0)	(0)	(0)	(0)	84%
- Customer	DISTPLT-PRI-C	(15)	-	-	-	(1)	(0)	(14)	(0)	(0)	-	-	(0)	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(92)	(35)	(0)	(1)	(16)	(5)	(29)	(6)	(0)	(0)	(0)	(0)	
(108-397) Communication Equip		(820)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(686)	(308)	(1)	(8)	(136)	(47)	(134)	(50)	(0)	(0)	(0)	(2)	84%
- Customer	DISTPLT-PRI-C	(134)	-	-	-	(7)	(1)	(122)	(4)	(0)	-	-	(0)	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(820)	(308)	(1)	(8)	(142)	(48)	(255)	(54)	(1)	(0)	(0)	(3)	
(108-398) MISC Equip		(16)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(13)	(6)	(0)	(0)	(3)	(1)	(3)	(1)	(0)	(0)	(0)	(0)	84%
- Customer	DISTPLT-PRI-C	(3)	-	-	-	(0)	(0)	(2)	(0)	(0)	-	-	(0)	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(16)	(6)	(0)	(0)	(3)	(1)	(5)	(1)	(0)	(0)	(0)	(0)	
Total Accumulated Depreciation		(152,586)												
- Demand		(133,958)	(60,474)	(108)	(1,515)	(26,603)	(9,165)	(25,821)	(9,687)	(14)	(54)	(73)	(445)	
- Customer		(18,627)	-	-	-	(939)	(151)	(16,840)	(575)	(61)	-	-	(61)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total Accumulated Depreciation		**(152,586)**	**(60,474)**	**(108)**	**(1,515)**	**(27,542)**	**(9,316)**	**(42,662)**	**(10,263)**	**(75)**	**(54)**	**(73)**	**(505)**	
OTHER RATE BASE ITEMS														
Other Rate Base Items														
Material & Supplies		2,949												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	2,466	1,108	2	28	487	168	482	181	0	1	1	8	84%
- Customer	DISTPLT-PRI-C	483	-	-	-	24	4	437	15	2	-	-	2	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,949	1,108	2	28	512	172	918	196	2	1	1	10	
Cash Working Capital		8,861												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	7,409	3,329	6	83	1,464	505	1,447	543	1	3	4	24	84%
- Customer	DISTPLT-PRI-C	1,452	-	-	-	73	12	1,313	45	5	-	-	5	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		8,861	3,329	6	83	1,538	517	2,759	588	5	3	4	29	
Deferred Storm Damage		13,648												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	11,412	5,127	9	128	2,255	777	2,229	836	1	5	6	38	84%
- Customer	DISTPLT-PRI-C	2,236	-	-	-	113	18	2,022	69	7	-	-	7	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		13,648	5,127	9	128	2,368	796	4,250	905	8	5	6	45	

Met-Ed Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Customer Deposits		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Customer Advances		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
ADIT		(75,404)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(63,049)	(28,325)	(50)	(710)	(12,461)	(4,295)	(12,313)	(4,621)	(7)	(25)	(34)	(208)	84%
- Customer	DISTPLT-PRI-C	(12,355)	-	-	-	(623)	(100)	(11,169)	(382)	(40)	-	-	(40)	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(75,404)	(28,325)	(50)	(710)	(13,084)	(4,396)	(23,482)	(5,003)	(47)	(25)	(34)	(248)	
Capitalized Pension and OPEB		(1,065)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(891)	(400)	(1)	(10)	(176)	(61)	(174)	(65)	(0)	(0)	(0)	(3)	84%
- Customer	DISTPLT-PRI-C	(175)	-	-	-	(9)	(1)	(158)	(5)	(1)	-	-	(1)	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(1,065)	(400)	(1)	(10)	(185)	(62)	(332)	(71)	(1)	(0)	(0)	(4)	
Total Other Rate Base Items		(51,011)												
- Demand		(42,653)	(19,162)	(34)	(480)	(8,430)	(2,906)	(8,330)	(3,126)	(4)	(17)	(23)	(141)	
- Customer		(8,358)	-	-	-	(421)	(68)	(7,556)	(258)	(27)	-	-	(27)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(51,011)	(19,162)	(34)	(480)	(8,851)	(2,974)	(15,886)	(3,384)	(32)	(17)	(23)	(168)	
Total Rate Base		**294,758**												
- Demand		**238,289**	**106,771**	**190**	**2,675**	**46,973**	**16,195**	**46,861**	**17,590**	**25**	**95**	**128**	**785**	
- Customer		**56,469**	**-**	**-**	**-**	**2,846**	**459**	**51,052**	**1,745**	**184**	**-**	**-**	**184**	
- Commodity		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	
Total		**294,758**	**106,771**	**190**	**2,675**	**49,820**	**16,654**	**97,912**	**19,335**	**208**	**95**	**128**	**969**	

Met-Ed Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
OPERATIONS & MAINTENANCE EXPENSES														
Transmission Expenses														
Operations Expenses														
(560) Operating Supervision & Engineering		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(561) Load Dispatch		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(562) Station Expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(563) Overhead Line Expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(565) Transmission of Electricity by Others		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(566) Miscellaneous transmission expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Trans. Operations Expenses		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Maintenance Expense														
(568) Maintenance Supervision and Engineering		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(569) Maintenance of Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(570) Maintenance of Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Met-Ed Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(571) Maintenance of Overhead Lines		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(572) Maintenance of miscellaneous distribution plant		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Trans. Maintenance Expenses		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Transmission Expenses		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Met-Ed Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Distribution Expenses														
Operations Expenses														
(580) Operation Supervision & Engineering		698												DistOpExp-PRI
- Demand	DistOpExp-PRI-D	678	315	1	8	139	48	120	45	0	0	0	2	97%
- Customer	DistOpExp-PRI-C	20	-	-	-	1	0	18	1	0	-	-	0	3%
- Commodity	DistOpExp-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		698	315	1	8	140	48	138	46	0	0	0	2	
(581) Load Dispatching		374												DEM
- Demand	NCP	374	174	0	4	77	26	66	25	0	0	0	1	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		374	174	0	4	77	26	66	25	0	0	0	1	
(582) Station Expenses		717												DEM
- Demand	NCP	717	334	1	8	147	50	126	47	0	0	0	2	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		717	334	1	8	147	50	126	47	0	0	0	2	
(583) Overhead line expenses		33												365P
- Demand	NCP-PRI	2	-	-	-	0	0	1	0	0	-	-	0	5%
- Customer	CUS-PRI	31	-	-	-	2	0	28	1	0	-	-	0	95%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		33	-	-	-	2	0	30	1	0	-	-	0	
(584) Underground line expenses		-												367P
- Demand	NCP-PRI	-	-	-	-	-	-	-	-	-	-	-	-	7%
- Customer	CUS-PRI	-	-	-	-	-	-	-	-	-	-	-	-	93%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(586) Meter expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(588) Miscellaneous distribution expenses		1,484												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	1,241	558	1	14	245	85	242	91	0	0	1	4	84%
- Customer	DISTPLT-PRI-C	243	-	-	-	12	2	220	8	1	-	-	1	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,484	558	1	14	258	87	462	98	1	0	1	5	

Met-Ed Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(589) Rents		69												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	58	26	0	1	11	4	11	4	0	0	0	0	84%
- Customer	DISTPLT-PRI-C	11	-	-	-	1	0	10	0	0	-	-	0	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		69	26	0	1	12	4	22	5	0	0	0	0	
Total Dist. Operations Expenses		3,375												
- Demand		3,069	1,407	3	35	619	213	567	213	0	1	2	10	
- Customer		306	-	-	-	15	2	276	9	1	-	-	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		3,375	1,407	3	35	634	215	844	222	1	1	2	11	
Maintenance Expense														
(590) Maintenance Supervision and Engineering		52												DistMtExp-PRI
- Demand	DistMtExp-PRI-D	30	13	0	0	6	2	6	2	0	0	0	0	57%
- Customer	DistMtExp-PRI-C	22	-	-	-	1	0	20	1	0	-	-	0	43%
- Commodity	DistMtExp-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		52	13	0	0	7	2	26	3	0	0	0	0	
(591) Maintenance of Structures		3												DEM
- Demand	NCP	3	1	0	0	1	0	0	0	0	0	0	0	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3	1	0	0	1	0	0	0	0	0	0	0	
(592) Maintenance of Station Equipment		6,048												DEM
- Demand	NCP	6,048	2,815	5	71	1,238	425	1,067	399	1	3	3	21	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		6,048	2,815	5	71	1,238	425	1,067	399	1	3	3	21	
(593) Maintenance of Overhead Lines		4,948												365P
- Demand	NCP-PRI	241	-	-	-	1	2	173	66	0	-	-	0	5%
- Customer	CUS-PRI	4,706	-	-	-	237	38	4,255	145	15	-	-	15	95%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		4,948	-	-	-	238	40	4,427	212	15	-	-	15	
(594) Maintenance of underground lines		11												367P
- Demand	NCP-PRI	1	-	-	-	0	0	1	0	0	-	-	0	7%
- Customer	CUS-PRI	10	-	-	-	1	0	9	0	0	-	-	0	93%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		11	-	-	-	1	0	10	1	0	-	-	0	
(595) Maintenance of line transformers		-												368P
- Demand	NCP-PRI	-	-	-	-	-	-	-	-	-	-	-	-	45%
- Customer	CUS-PRI	-	-	-	-	-	-	-	-	-	-	-	-	55%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(596) Maintenance of street lighting and signal systems		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Met-Ed Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(597) Maintenance of meters		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(598) Maintenance of miscellaneous distribution plant		220												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	184	83	0	2	36	13	36	13	0	0	0	1	84%
- Customer	DISTPLT-PRI-C	36	-	-	-	2	0	33	1	0	-	-	0	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		220	83	0	2	38	13	69	15	0	0	0	1	
Total Dist. Maintenance Expenses		11,281												
- Demand		6,506	2,913	5	73	1,281	442	1,283	481	1	3	3	21	
- Customer		4,775	-	-	-	241	39	4,317	148	16	-	-	16	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		11,281	2,913	5	73	1,522	481	5,599	629	16	3	3	37	
Total Distribution Expenses		14,656												
- Demand		9,576	4,319	8	108	1,900	655	1,850	694	1	4	5	32	
- Customer		5,080	-	-	-	256	41	4,593	157	17	-	-	17	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		14,656	4,319	8	108	2,156	696	6,443	851	18	4	5	48	
Customer Accounts														
(901) Supervision		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(902) Meter Reading Expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(903) Collections & Records		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(904) Uncollectables		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Met-Ed Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(905) Misc. Customer Accounts		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Customer Accounts and Services		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Customer Information														
(907) Supervision		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(908) Customer Information		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(909) Advertising		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(910) Misc. Expense		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Customer Information		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Sales														
(911) Sales Supervision		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(913) Advertising Expense		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Sales		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Met-Ed Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Administrative & General Expense														
(920) Administrative and General Salaries		(188)												NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D	(147)	(67)	(0)	(2)	(30)	(10)	(27)	(10)	(0)	(0)	(0)	(0)	78%
- Customer	NONAGLAB-PRI-C	(41)	-	-	-	(2)	(0)	(37)	(1)	(0)	-	-	(0)	22%
- Commodity	NONAGLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(188)	(67)	(0)	(2)	(32)	(10)	(64)	(12)	(0)	(0)	(0)	(1)	
(921 Office Supplies		513												NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D	402	184	0	5	81	28	75	28	0	0	0	1	78%
- Customer	NONAGLAB-PRI-C	112	-	-	-	6	1	101	3	0	-	-	0	22%
- Commodity	NONAGLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		513	184	0	5	86	29	176	31	0	0	0	2	
(922) Admin Expenses		-												NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	78%
- Customer	NONAGLAB-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	22%
- Commodity	NONAGLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(923) Outside Services		4,041												NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D	3,163	1,446	3	36	636	219	589	221	0	1	2	11	78%
- Customer	NONAGLAB-PRI-C	878	-	-	-	44	7	794	27	3	-	-	3	22%
- Commodity	NONAGLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		4,041	1,446	3	36	680	226	1,383	248	3	1	2	13	
(924) Property Insurance		(29)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(24)	(11)	(0)	(0)	(5)	(2)	(5)	(2)	(0)	(0)	(0)	(0)	84%
- Customer	DISTPLT-PRI-C	(5)	-	-	-	(0)	(0)	(4)	(0)	(0)	-	-	(0)	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(29)	(11)	(0)	(0)	(5)	(2)	(9)	(2)	(0)	(0)	(0)	(0)	
(925) Injury and Damages		391												DISTLAB-PRI
- Demand	DISTLAB-PRI-D	306	140	0	4	61	21	57	21	0	0	0	1	78%
- Customer	DISTLAB-PRI-C	85	-	-	-	4	1	77	3	0	-	-	0	22%
- Commodity	DISTLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		391	140	0	4	66	22	134	24	0	0	0	1	
(926) Pension and Benefits		3,359												NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D	2,629	1,202	2	30	529	182	490	184	0	1	1	9	78%
- Customer	NONAGLAB-PRI-C	730	-	-	-	37	6	660	23	2	-	-	2	22%
- Commodity	NONAGLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3,359	1,202	2	30	565	188	1,150	206	3	1	1	11	
(928) Regulatory Commission Expense		276												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	231	104	0	3	46	16	45	17	0	0	0	1	84%
- Customer	DISTPLT-PRI-C	45	-	-	-	2	0	41	1	0	-	-	0	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		276	104	0	3	48	16	86	18	0	0	0	1	
(930.1) General Advertising		3												NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D	3	1	0	0	1	0	0	0	0	0	0	0	78%
- Customer	NONAGLAB-PRI-C	1	-	-	-	0	0	1	0	0	-	-	0	22%
- Commodity	NONAGLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3	1	0	0	1	0	1	0	0	0	0	0	
(903.2) Misc. Expense		105												NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D	82	38	0	1	17	6	15	6	0	0	0	0	78%
- Customer	NONAGLAB-PRI-C	23	-	-	-	1	0	21	1	0	-	-	0	22%
- Commodity	NONAGLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		105	38	0	1	18	6	36	6	0	0	0	0	

Met-Ed Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(931) Misc. Rent		14												NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D	11	5	0	0	2	1	2	1	0	0	0	0	78%
- Customer	NONAGLAB-PRI-C	3	-	-	-	0	0	3	0	0	-	-	0	22%
- Commodity	NONAGLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		14	5	0	0	2	1	5	1	0	0	0	0	
(935) Maint. Of General Plant		101												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	85	38	0	1	17	6	17	6	0	0	0	0	84%
- Customer	DISTPLT-PRI-C	17	-	-	-	1	0	15	1	0	-	-	0	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		101	38	0	1	18	6	32	7	0	0	0	0	
(9XX) Open		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	84%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total A&G Expense		8,587												
- Demand		6,740	3,078	5	77	1,354	466	1,258	471	1	3	4	23	
- Customer		1,847	-	-	-	93	15	1,670	57	6	-	-	6	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		8,587	3,078	5	77	1,447	481	2,928	529	7	3	4	29	
Total O&M Expenses		23,243												
- Demand		16,315	7,397	13	185	3,254	1,120	3,108	1,166	2	7	9	54	
- Customer		6,928	-	-	-	349	56	6,263	214	23	-	-	23	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**23,243**	**7,397**	**13**	**185**	**3,603**	**1,177**	**9,371**	**1,380**	**24**	**7**	**9**	**77**	

Met-Ed Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
DEPRECIATION EXPENSE														
Depreciation Expense														
(403-303) Intangible		688												OpExp-PRI
- Demand	OpExp-PRI-D	450	203	0	5	89	31	87	33	0	0	0	1	65%
- Customer	OpExp-PRI-C	239	-	-	-	12	2	216	7	1	-	-	1	35%
- Commodity	OpExp-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		688	203	0	5	101	33	303	40	1	0	0	2	
(403-350) Transm Land		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-352) Transm Strucutres		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-353) Transm Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-354) Transm Towers & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-355) Transm Poles & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-356) Transm OH Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-357) Transm UG Conduit		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-358) Transm UG Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-359) Transm Roads		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Met-Ed Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(403-360) Land		5												DIST_364-368-PRI
- Demand	DIST_364-368-PRI-D	1	-	-	-	0	0	1	0	0	-	-	0	15%
- Customer	DIST_364-368-PRI-C	4	-	-	-	0	0	4	0	0	-	-	0	85%
- Commodity	DIST_364-368-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		5	-	-	-	0	0	4	0	0	-	-	0	
(403-361) Structures		245												DEM
- Demand	NCP	245	114	0	3	50	17	43	16	0	0	0	1	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		245	114	0	3	50	17	43	16	0	0	0	1	
(403-362) Station Equip		6,745												DEM
- Demand	NCP	6,745	3,140	6	79	1,381	474	1,190	445	1	3	4	23	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		6,745	3,140	6	79	1,381	474	1,190	445	1	3	4	23	
(403-364) Poles		643												364P
- Demand	NCP-PRI	179	-	-	-	0	1	128	49	0	-	-	0	28%
- Customer	CUS-PRI	463	-	-	-	23	4	419	14	2	-	-	2	72%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		643	-	-	-	24	5	547	63	2	-	-	2	
(403-365) OH Conductors		1,347												365P
- Demand	NCP-PRI	66	-	-	-	0	1	47	18	0	-	-	0	5%
- Customer	CUS-PRI	1,282	-	-	-	65	10	1,159	40	4	-	-	4	95%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,347	-	-	-	65	11	1,206	58	4	-	-	4	
(403-366) UG Conduit		22												366P
- Demand	NCP-PRI	22	-	-	-	0	0	16	6	0	-	-	0	100%
- Customer	CUS-PRI	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		22	-	-	-	0	0	16	6	0	-	-	0	
(403-367) UG Conductors		23												367P
- Demand	NCP-PRI	2	-	-	-	0	0	1	0	0	-	-	0	7%
- Customer	CUS-PRI	21	-	-	-	1	0	19	1	0	-	-	0	93%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		23	-	-	-	1	0	20	1	0	-	-	0	
(403-368) Line Transformers		-												368P
- Demand	NCP-PRI	-	-	-	-	-	-	-	-	-	-	-	-	45%
- Customer	CUS-PRI	-	-	-	-	-	-	-	-	-	-	-	-	55%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-369) Services		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Met-Ed Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(403-370) Meters		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-371) Install on Cust Premise		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-372) Leased Property Cust. Prem.		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-373) Streetlight		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-389) Land		0												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	0	0	0	0	0	0	0	0	0	0	0	0	84%
- Customer	DISTPLT-PRI-C	0	-	-	-	0	0	0	0	0	-	-	0	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	0	
(403-390) Structures		690												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	577	259	0	6	114	39	113	42	0	0	0	2	84%
- Customer	DISTPLT-PRI-C	113	-	-	-	6	1	102	3	0	-	-	0	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		690	259	0	6	120	40	215	46	0	0	0	2	
(403-391) Office Equipment		170												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	142	64	0	2	28	10	28	10	0	0	0	0	84%
- Customer	DISTPLT-PRI-C	28	-	-	-	1	0	25	1	0	-	-	0	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		170	64	0	2	29	10	53	11	0	0	0	1	
(403-392) Transportation		61												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	51	23	0	1	10	3	10	4	0	0	0	0	84%
- Customer	DISTPLT-PRI-C	10	-	-	-	1	0	9	0	0	-	-	0	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		61	23	0	1	11	4	19	4	0	0	0	0	
(403-393) Stores Equip		0												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	0	0	0	0	0	0	0	0	0	0	0	0	84%
- Customer	DISTPLT-PRI-C	0	-	-	-	0	0	0	0	0	-	-	0	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	0	
(403-394) Tools, Shop & Garage Equip		73												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	61	28	0	1	12	4	12	4	0	0	0	0	84%
- Customer	DISTPLT-PRI-C	12	-	-	-	1	0	11	0	0	-	-	0	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		73	28	0	1	13	4	23	5	0	0	0	0	

Met-Ed Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(403-395) Laboratory Equip		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	84%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-396) Power Equipment		4												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	3	2	0	0	1	0	1	0	0	0	0	0	84%
- Customer	DISTPLT-PRI-C	1	-	-	-	0	0	1	0	0	-	-	0	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		4	2	0	0	1	0	1	0	0	0	0	0	
(403-397) Communication Equip		189												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	158	71	0	2	31	11	31	12	0	0	0	1	84%
- Customer	DISTPLT-PRI-C	31	-	-	-	2	0	28	1	0	-	-	0	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		189	71	0	2	33	11	59	13	0	0	0	1	
(403-398) Misc. Equip		0												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	0	0	0	0	0	0	0	0	0	0	0	0	84%
- Customer	DISTPLT-PRI-C	0	-	-	-	0	0	0	0	0	-	-	0	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	0	
Amortization and Depletion of Utility Plant		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	84%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Cost of Removal/Salvage		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	84%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Average Net Salvage		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	84%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Depreciation Expense		1,912												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	1,599	718	1	18	316	109	312	117	0	1	1	5	84%
- Customer	DISTPLT-PRI-C	313	-	-	-	16	3	283	10	1	-	-	1	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,912	718	1	18	332	111	595	127	1	1	1	6	
Total Depreciation Expense		12,818												
- Demand		10,301	4,621	8	116	2,033	701	2,019	758	1	4	6	34	
- Customer		2,517	-	-	-	127	20	2,275	78	8	-	-	8	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**12,818**	**4,621**	**8**	**116**	**2,160**	**721**	**4,295**	**836**	**9**	**4**	**6**	**42**	

Met-Ed Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Amortization														
Amortization		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	84%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Removal of Retained Riders		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	84%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Eliminate Amort per IS		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	84%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Storm Reserve Amortization		4,521												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	3,780	1,698	3	43	747	258	738	277	0	2	2	12	84%
- Customer	DISTPLT-PRI-C	741	-	-	-	37	6	670	23	2	-	-	2	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		4,521	1,698	3	43	784	264	1,408	300	3	2	2	15	
Extraordinary Storm Reserve Amort		1,520												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	1,271	571	1	14	251	87	248	93	0	1	1	4	84%
- Customer	DISTPLT-PRI-C	249	-	-	-	13	2	225	8	1	-	-	1	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,520	571	1	14	264	89	473	101	1	1	1	5	
COVID-19 Reg Asset Amort		286												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	239	108	0	3	47	16	47	18	0	0	0	1	84%
- Customer	DISTPLT-PRI-C	47	-	-	-	2	0	42	1	0	-	-	0	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		286	108	0	3	50	17	89	19	0	0	0	1	
Streetlight Reg Asset Amort		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Verizon Pole Attach Amort		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	84%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Depreciation and Amortization		19,145												
- Demand		15,591	6,998	12	175	3,079	1,061	3,052	1,146	2	6	8	51	
- Customer		3,554	-	-	-	179	29	3,213	110	12	-	-	12	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**19,145**	**6,998**	**12**	**175**	**3,258**	**1,090**	**6,265**	**1,255**	**13**	**6**	**8**	**63**	

Met-Ed Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Taxes Other than Income														
Gross Receipt Taxes		3,756												DISTPLT-PRI
- Demand	Revenues	3,140	2,243	4	115	392	77	196	68	0	1	4	41	84%
- Customer	Revenues	615	440	1	23	77	15	38	13	0	0	1	8	16%
- Commodity	Revenues	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3,756	2,683	4	138	468	92	234	81	0	1	5	50	
Payroll Taxes		267												LABOR-PRI
- Demand	LABOR-PRI-D	209	96	0	2	42	14	39	15	0	0	0	1	78%
- Customer	LABOR-PRI-C	58	-	-	-	3	0	52	2	0	-	-	0	22%
- Commodity	LABOR-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		267	96	0	2	45	15	91	16	0	0	0	1	
PURTA Taxes		314												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	262	118	0	3	52	18	51	19	0	0	0	1	84%
- Customer	DISTPLT-PRI-C	51	-	-	-	3	0	46	2	0	-	-	0	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		314	118	0	3	54	18	98	21	0	0	0	1	
Real Estate Taxes		59												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	49	22	0	1	10	3	10	4	0	0	0	0	84%
- Customer	DISTPLT-PRI-C	10	-	-	-	0	0	9	0	0	-	-	0	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		59	22	0	1	10	3	18	4	0	0	0	0	
Sales & Use Taxes		17												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	14	6	0	0	3	1	3	1	0	0	0	0	84%
- Customer	DISTPLT-PRI-C	3	-	-	-	0	0	2	0	0	-	-	0	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		17	6	0	0	3	1	5	1	0	0	0	0	
Misc. Taxes		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	84%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj, Payroll Taxes		-												LABOR-PRI
- Demand	LABOR-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	78%
- Customer	LABOR-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	22%
- Commodity	LABOR-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Other Taxes		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	84%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Taxes Other than Income		4,412												
- Demand		3,675	2,485	4	121	498	113	298	106	0	1	4	43	
- Customer		737	440	1	23	83	16	148	17	0	0	1	9	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total Taxes Other than Income		4,412	2,925	5	144	581	129	446	123	1	1	5	52	
Total Operating Expenses		**46,800**												
- Demand		**35,581**	**16,880**	**30**	**482**	**6,830**	**2,295**	**6,458**	**2,417**	**4**	**14**	**22**	**149**	
- Customer		**11,218**	**440**	**1**	**23**	**611**	**101**	**9,624**	**341**	**35**	**0**	**1**	**43**	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**46,800**	**17,320**	**30**	**505**	**7,442**	**2,396**	**16,082**	**2,758**	**38**	**14**	**23**	**192**	

Met-Ed Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
UTILITY PLANT														
Intangible Plant														
(301) Organization		91												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	19	11	0	0	5	2	0	0	0	0	0	0	20%
- Customer	DISTPLT-SEC-C	73	64	0	5	3	0	0	0	0	0	0	0	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		91	75	0	5	8	2	0	0	0	0	0	0	
(302) Franchises and Consents		111												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	23	14	0	0	6	2	0	0	0	0	0	0	20%
- Customer	DISTPLT-SEC-C	88	78	0	6	4	0	0	0	0	0	0	0	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		111	91	0	6	10	2	0	0	0	0	0	0	
(303) Intangible Plant		72,475												OpExp-SEC
- Demand	OpExp-SEC-D	4,594	2,782	5	69	1,220	409	66	16	1	2	3	20	6%
- Customer	OpExp-SEC-C	67,881	59,830	29	4,694	3,106	46	3	0	8	6	90	69	94%
- Commodity	OpExp-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		72,475	62,612	34	4,763	4,326	455	70	16	8	9	93	90	
Total Intangible Plant		72,677												
- Demand		4,635	2,807	5	70	1,231	413	67	16	1	3	3	21	
- Customer		68,042	59,972	29	4,705	3,113	46	3	0	8	6	90	70	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		72,677	62,779	34	4,774	4,344	458	70	16	8	9	94	90	
Distribution Plant														
(350) Transmission Land		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(352) Transmission Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(353) Trans. Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(354) Trans. Towers & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(355) Trans. Poles & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(356) Trans. OH Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Met-Ed Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(357) Underground Conduit		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(358) Trans. UG Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(359) Trans. Roads		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(360) Land and Land Rights		31,614												DIST_364-368-SEC
- Demand	DIST_364-368-SEC-D	6,465	3,914	7	97	1,717	576	93	23	1	3	5	29	20%
- Customer	DIST_364-368-SEC-C	25,149	22,166	11	1,739	1,151	17	1	0	3	2	33	26	80%
- Commodity	DIST_364-368-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		31,614	26,081	18	1,836	2,868	593	95	23	4	6	38	54	
(361) Structures and Improvements		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(362) Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(364) Poles, Towers & Fixtures		563,709												364S
- Demand	NCP-SEC	157,165	95,164	170	2,357	41,741	13,996	2,269	548	21	85	114	699	28%
- Customer	CUS-SEC	406,544	358,325	172	28,111	18,601	273	20	1	47	38	539	416	72%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		563,709	453,490	342	30,469	60,342	14,269	2,289	549	68	123	653	1,115	
(365) Overhead Conductors & Devices		973,631												365S
- Demand	NCP-SEC	47,496	28,759	51	712	12,614	4,230	686	166	6	26	35	211	5%
- Customer	CUS-SEC	926,135	816,290	393	64,040	42,375	622	45	3	106	86	1,228	947	95%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		973,631	845,049	444	64,752	54,990	4,851	731	169	112	111	1,262	1,159	
(366) Underground Conduit		34,071												366S
- Demand	NCP-SEC	34,071	20,630	37	511	9,049	3,034	492	119	5	18	25	152	100%
- Customer	CUS-SEC	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		34,071	20,630	37	511	9,049	3,034	492	119	5	18	25	152	

Met-Ed Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(367) Underground Conductors & Device		355,751												367S
- Demand	NCP-SEC	24,265	14,692	26	364	6,444	2,161	350	85	3	13	18	108	7%
- Customer	CUS-SEC	331,486	292,170	141	22,921	15,167	223	16	1	38	31	439	339	93%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		355,751	306,862	167	23,285	21,612	2,383	367	86	41	44	457	447	
(368) Line Transformers		523,577												368S
- Demand	NCP-SEC	238,161	144,207	257	3,572	63,252	21,209	3,439	830	32	129	173	1,059	45%
- Customer	CUS-SEC	285,416	251,564	121	19,736	13,059	192	14	1	33	26	378	292	55%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		523,577	395,771	378	23,308	76,312	21,401	3,453	831	65	155	551	1,351	
(369) Services		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(370) Meters		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(371) Customer Premises		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(372) Leased Property Cust. Prem.		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(373) Streetlight		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Distribution Plant		2,482,352												
- Demand		507,623	307,368	548	7,613	134,818	45,206	7,330	1,770	69	275	369	2,258	
- Customer		1,974,729	1,740,516	837	136,547	90,354	1,326	96	7	226	183	2,618	2,020	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		2,482,352	2,047,883	1,385	144,160	225,172	46,532	7,426	1,777	295	458	2,987	4,277	
General Plant														
(389) Land		2,172												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	444	269	0	7	118	40	6	2	0	0	0	2	20%
- Customer	DISTPLT-SEC-C	1,728	1,523	1	119	79	1	0	0	0	0	2	2	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,172	1,792	1	126	197	41	6	2	0	0	3	4	

Met-Ed Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(390) Structures		114,665												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	23,448	14,198	25	352	6,228	2,088	339	82	3	13	17	104	20%
- Customer	DISTPLT-SEC-C	91,217	80,398	39	6,307	4,174	61	4	0	10	8	121	93	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		114,665	94,596	64	6,659	10,401	2,149	343	82	14	21	138	198	
(391) Office Equipment		5,319												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	1,088	659	1	16	289	97	16	4	0	1	1	5	20%
- Customer	DISTPLT-SEC-C	4,231	3,730	2	293	194	3	0	0	0	0	6	4	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		5,319	4,388	3	309	482	100	16	4	1	1	6	9	
(392) Transportation		4,483												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	917	555	1	14	243	82	13	3	0	0	1	4	20%
- Customer	DISTPLT-SEC-C	3,566	3,143	2	247	163	2	0	0	0	0	5	4	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		4,483	3,698	3	260	407	84	13	3	1	1	5	8	
(393) Stores Equipment		28												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	6	3	0	0	2	1	0	0	0	0	0	0	20%
- Customer	DISTPLT-SEC-C	22	20	0	2	1	0	0	0	0	0	0	0	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		28	23	0	2	3	1	0	0	0	0	0	0	
(394) Tools & Garage Equip.		10,073												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	2,060	1,247	2	31	547	183	30	7	0	1	1	9	20%
- Customer	DISTPLT-SEC-C	8,013	7,063	3	554	367	5	0	0	1	1	11	8	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		10,073	8,310	6	585	914	189	30	7	1	2	12	17	
(395) Laboratory		63												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	13	8	0	0	3	1	0	0	0	0	0	0	20%
- Customer	DISTPLT-SEC-C	50	44	0	3	2	0	0	0	0	0	0	0	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		63	52	0	4	6	1	0	0	0	0	0	0	
(396) Power Equipment		918												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	188	114	0	3	50	17	3	1	0	0	0	1	20%
- Customer	DISTPLT-SEC-C	730	643	0	50	33	0	0	0	0	0	1	1	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		918	757	1	53	83	17	3	1	0	0	1	2	
(397) Communication Equipment		22,986												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	4,700	2,846	5	70	1,248	419	68	16	1	3	3	21	20%
- Customer	DISTPLT-SEC-C	18,285	16,117	8	1,264	837	12	1	0	2	2	24	19	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		22,986	18,963	13	1,335	2,085	431	69	16	3	4	28	40	
(398) Misc. Equipment		49												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	10	6	0	0	3	1	0	0	0	0	0	0	20%
- Customer	DISTPLT-SEC-C	39	34	0	3	2	0	0	0	0	0	0	0	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		49	41	0	3	4	1	0	0	0	0	0	0	
Total General Plant		160,756												
- Demand		32,873	19,905	35	493	8,731	2,928	475	115	4	18	24	146	
- Customer		127,883	112,715	54	8,843	5,851	86	6	0	15	12	170	131	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		160,756	132,620	90	9,336	14,582	3,013	481	115	19	30	193	277	
Total Utility Plant		2,715,785												
- Demand		545,131	330,079	588	8,176	144,780	48,547	7,871	1,901	74	295	396	2,424	
- Customer		2,170,654	1,913,203	920	150,095	99,318	1,457	106	7	248	201	2,878	2,220	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**2,715,785**	**2,243,282**	**1,509**	**158,271**	**244,098**	**50,004**	**7,977**	**1,908**	**322**	**496**	**3,274**	**4,645**	

Met-Ed Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
ACCUMULATED DEPRECIATION														
Accumulated Depreciation														
(108-302) Franchise & Consents		11												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	2	1	0	0	1	0	0	0	0	0	0	0	20%
- Customer	DISTPLT-SEC-C	9	8	0	1	0	0	0	0	0	0	0	0	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		11	9	0	1	1	0	0	0	0	0	0	0	
(108-303) Intangible Plant		(57,240)												OpExp-SEC
- Demand	OpExp-SEC-D	(3,628)	(2,197)	(4)	(54)	(964)	(323)	(52)	(13)	(0)	(2)	(3)	(16)	6%
- Customer	OpExp-SEC-C	(53,612)	(47,253)	(23)	(3,707)	(2,453)	(36)	(3)	(0)	(6)	(5)	(71)	(55)	94%
- Commodity	OpExp-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(57,240)	(49,450)	(27)	(3,762)	(3,417)	(359)	(55)	(13)	(7)	(7)	(74)	(71)	
(108-350) Transm Land		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-352) Transm Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-353) Transm Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-354) Transm Towers & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-355) Transm Poles & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-356) Transm OH Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-357) Transm Underground Conduit		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-358) Transm UG Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Met-Ed Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(108-359) Transm Roads		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-360) Land		(10,474)												DIST_364-368-SEC
- Demand	DIST_364-368-SEC-D	(2,142)	(1,297)	(2)	(32)	(569)	(191)	(31)	(7)	(0)	(1)	(2)	(10)	20%
- Customer	DIST_364-368-SEC-C	(8,332)	(7,344)	(4)	(576)	(381)	(6)	(0)	(0)	(1)	(1)	(11)	(9)	80%
- Commodity	DIST_364-368-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(10,474)	(8,641)	(6)	(608)	(950)	(196)	(31)	(7)	(1)	(2)	(13)	(18)	
(108-361) Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-362) Station Equip		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-364) Poles		(149,359)												364S
- Demand	NCP-SEC	(41,642)	(25,215)	(45)	(625)	(11,060)	(3,708)	(601)	(145)	(6)	(23)	(30)	(185)	28%
- Customer	CUS-SEC	(107,717)	(94,941)	(46)	(7,448)	(4,929)	(72)	(5)	(0)	(12)	(10)	(143)	(110)	72%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(149,359)	(120,156)	(91)	(8,073)	(15,988)	(3,781)	(607)	(146)	(18)	(33)	(173)	(295)	
(108-365) OH Conductors		(137,428)												365S
- Demand	NCP-SEC	(6,704)	(4,059)	(7)	(101)	(1,781)	(597)	(97)	(23)	(1)	(4)	(5)	(30)	5%
- Customer	CUS-SEC	(130,724)	(115,219)	(55)	(9,039)	(5,981)	(88)	(6)	(0)	(15)	(12)	(173)	(134)	95%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(137,428)	(119,279)	(63)	(9,140)	(7,762)	(685)	(103)	(24)	(16)	(16)	(178)	(164)	
(108-366) UG Conduit		(15,959)												366S
- Demand	NCP-SEC	(15,959)	(9,663)	(17)	(239)	(4,238)	(1,421)	(230)	(56)	(2)	(9)	(12)	(71)	100%
- Customer	CUS-SEC	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(15,959)	(9,663)	(17)	(239)	(4,238)	(1,421)	(230)	(56)	(2)	(9)	(12)	(71)	
(108-367) UG Cond & Dev		(111,890)												367S
- Demand	NCP-SEC	(7,632)	(4,621)	(8)	(114)	(2,027)	(680)	(110)	(27)	(1)	(4)	(6)	(34)	7%
- Customer	CUS-SEC	(104,258)	(91,893)	(44)	(7,209)	(4,770)	(70)	(5)	(0)	(12)	(10)	(138)	(107)	93%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(111,890)	(96,514)	(52)	(7,324)	(6,797)	(750)	(115)	(27)	(13)	(14)	(144)	(141)	
(108-368) Line Transformers		(209,052)												368S
- Demand	NCP-SEC	(95,092)	(57,579)	(103)	(1,426)	(25,255)	(8,468)	(1,373)	(332)	(13)	(51)	(69)	(423)	45%
- Customer	CUS-SEC	(113,960)	(100,444)	(48)	(7,880)	(5,214)	(76)	(6)	(0)	(13)	(11)	(151)	(117)	55%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(209,052)	(158,022)	(151)	(9,306)	(30,469)	(8,545)	(1,379)	(332)	(26)	(62)	(220)	(539)	

Met-Ed Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(108-369) Services		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-370) Meters		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-371) Install on Cust Premise		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-372) Leased Property Cust. Prem.		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-373) Street Lighting		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-389) Land & Land Rights		(12)												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(2)	(1)	(0)	(0)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	20%
- Customer	DISTPLT-SEC-C	(10)	(8)	(0)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(12)	(10)	(0)	(1)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
(108-390) Struct & Impmnts -		(52,378)												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(10,711)	(6,486)	(12)	(161)	(2,845)	(954)	(155)	(37)	(1)	(6)	(8)	(48)	20%
- Customer	DISTPLT-SEC-C	(41,667)	(36,725)	(18)	(2,881)	(1,906)	(28)	(2)	(0)	(5)	(4)	(55)	(43)	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(52,378)	(43,211)	(29)	(3,042)	(4,751)	(982)	(157)	(37)	(6)	(10)	(63)	(90)	
(108-391) Office Furn & Equip		(3,270)												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(669)	(405)	(1)	(10)	(178)	(60)	(10)	(2)	(0)	(0)	(0)	(3)	20%
- Customer	DISTPLT-SEC-C	(2,601)	(2,293)	(1)	(180)	(119)	(2)	(0)	(0)	(0)	(0)	(3)	(3)	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(3,270)	(2,698)	(2)	(190)	(297)	(61)	(10)	(2)	(0)	(1)	(4)	(6)	
(108-392) Transportation Equip		(2,374)												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(485)	(294)	(1)	(7)	(129)	(43)	(7)	(2)	(0)	(0)	(0)	(2)	20%
- Customer	DISTPLT-SEC-C	(1,888)	(1,664)	(1)	(131)	(86)	(1)	(0)	(0)	(0)	(0)	(3)	(2)	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(2,374)	(1,958)	(1)	(138)	(215)	(44)	(7)	(2)	(0)	(0)	(3)	(4)	
(108-393) Stores Equip		(23)												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(5)	(3)	(0)	(0)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	20%
- Customer	DISTPLT-SEC-C	(19)	(16)	(0)	(1)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(23)	(19)	(0)	(1)	(2)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	

Met-Ed Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(108-394) Tools, Shop & Garage Equip		(3,286)												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(672)	(407)	(1)	(10)	(178)	(60)	(10)	(2)	(0)	(0)	(0)	(3)	20%
- Customer	DISTPLT-SEC-C	(2,614)	(2,304)	(1)	(181)	(120)	(2)	(0)	(0)	(0)	(0)	(3)	(3)	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(3,286)	(2,711)	(2)	(191)	(298)	(62)	(10)	(2)	(0)	(1)	(4)	(6)	
(108-395) Laboratory Equip		(63)												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(13)	(8)	(0)	(0)	(3)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	20%
- Customer	DISTPLT-SEC-C	(50)	(44)	(0)	(3)	(2)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(63)	(52)	(0)	(4)	(6)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	
(108-396) Power Operated Equip		(498)												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(102)	(62)	(0)	(2)	(27)	(9)	(1)	(0)	(0)	(0)	(0)	(0)	20%
- Customer	DISTPLT-SEC-C	(396)	(349)	(0)	(27)	(18)	(0)	(0)	(0)	(0)	(0)	(1)	(0)	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(498)	(411)	(0)	(29)	(45)	(9)	(1)	(0)	(0)	(0)	(1)	(1)	
(108-397) Communication Equip		(4,439)												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(908)	(550)	(1)	(14)	(241)	(81)	(13)	(3)	(0)	(0)	(1)	(4)	20%
- Customer	DISTPLT-SEC-C	(3,531)	(3,113)	(1)	(244)	(162)	(2)	(0)	(0)	(0)	(0)	(5)	(4)	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(4,439)	(3,662)	(2)	(258)	(403)	(83)	(13)	(3)	(1)	(1)	(5)	(8)	
(108-398) MISC Equip		(86)												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(18)	(11)	(0)	(0)	(5)	(2)	(0)	(0)	(0)	(0)	(0)	(0)	20%
- Customer	DISTPLT-SEC-C	(69)	(61)	(0)	(5)	(3)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(86)	(71)	(0)	(5)	(8)	(2)	(0)	(0)	(0)	(0)	(0)	(0)	
Total Accumulated Depreciation		(757,820)												
- Demand		(186,381)	(112,854)	(201)	(2,795)	(49,500)	(16,598)	(2,691)	(650)	(25)	(101)	(135)	(829)	
- Customer		(571,440)	(503,664)	(242)	(39,514)	(26,146)	(384)	(28)	(2)	(65)	(53)	(758)	(585)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total Accumulated Depreciation		**(757,820)**	**(616,518)**	**(443)**	**(42,309)**	**(75,646)**	**(16,982)**	**(2,719)**	**(652)**	**(91)**	**(154)**	**(893)**	**(1,413)**	
OTHER RATE BASE ITEMS														
Other Rate Base Items														
Material & Supplies		15,956												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	3,263	1,976	4	49	867	291	47	11	0	2	2	15	20%
- Customer	DISTPLT-SEC-C	12,693	11,188	5	878	581	9	1	0	1	1	17	13	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		15,956	13,164	9	927	1,447	299	48	11	2	3	19	27	
Cash Working Capital		47,946												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	9,805	5,937	11	147	2,604	873	142	34	1	5	7	44	20%
- Customer	DISTPLT-SEC-C	38,142	33,618	16	2,637	1,745	26	2	0	4	4	51	39	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		47,946	39,555	27	2,784	4,349	899	143	34	6	9	58	83	
Deferred Storm Damage		73,851												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	15,102	9,144	16	226	4,011	1,345	218	53	2	8	11	67	20%
- Customer	DISTPLT-SEC-C	58,749	51,781	25	4,062	2,688	39	3	0	7	5	78	60	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		73,851	60,926	41	4,289	6,699	1,384	221	53	9	14	89	127	

Met-Ed Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Customer Deposits		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Customer Advances		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
ADIT		(408,011)												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(83,435)	(50,520)	(90)	(1,251)	(22,159)	(7,430)	(1,205)	(291)	(11)	(45)	(61)	(371)	20%
- Customer	DISTPLT-SEC-C	(324,576)	(286,079)	(138)	(22,444)	(14,851)	(218)	(16)	(1)	(37)	(30)	(430)	(332)	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(408,011)	(336,600)	(228)	(23,695)	(37,010)	(7,648)	(1,221)	(292)	(48)	(75)	(491)	(703)	
Capitalized Pension and OPEB		(5,765)												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(1,179)	(714)	(1)	(18)	(313)	(105)	(17)	(4)	(0)	(1)	(1)	(5)	20%
- Customer	DISTPLT-SEC-C	(4,586)	(4,042)	(2)	(317)	(210)	(3)	(0)	(0)	(1)	(0)	(6)	(5)	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(5,765)	(4,756)	(3)	(335)	(523)	(108)	(17)	(4)	(1)	(1)	(7)	(10)	
Total Other Rate Base Items		(276,023)												
- Demand		(56,445)	(34,177)	(61)	(847)	(14,991)	(5,027)	(815)	(197)	(8)	(31)	(41)	(251)	
- Customer		(219,578)	(193,535)	(93)	(15,183)	(10,047)	(147)	(11)	(1)	(25)	(20)	(291)	(225)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(276,023)	(227,712)	(154)	(16,030)	(25,038)	(5,174)	(826)	(198)	(33)	(51)	(332)	(476)	
Total Rate Base		**1,681,942**												
- Demand		**302,306**	**183,047**	**326**	**4,534**	**80,288**	**26,922**	**4,365**	**1,054**	**41**	**164**	**220**	**1,344**	
- Customer		**1,379,636**	**1,216,004**	**585**	**95,398**	**63,125**	**926**	**67**	**5**	**158**	**128**	**1,829**	**1,411**	
- Commodity		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	
Total		**1,681,942**	**1,399,051**	**911**	**99,932**	**143,414**	**27,848**	**4,432**	**1,059**	**199**	**291**	**2,049**	**2,756**	

Met-Ed Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
OPERATIONS & MAINTENANCE EXPENSES														
Transmission Expenses														
Operations Expenses														
(560) Operating Supervision & Engineering		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(561) Load Dispatch		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(562) Station Expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(563) Overhead Line Expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(565) Transmission of Electricity by Others		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(566) Miscellaneous transmission expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Trans. Operations Expenses		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Maintenance Expense														
(568) Maintenance Supervision and Engineering		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(569) Maintenance of Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(570) Maintenance of Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Met-Ed Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(571) Maintenance of Overhead Lines		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(572) Maintenance of miscellaneous distribution plant		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Trans. Maintenance Expenses		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Transmission Expenses		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Met-Ed Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Distribution Expenses														
Operations Expenses														
(580) Operation Supervision & Engineering		386												DistOpExp-SEC
- Demand	DistOpExp-SEC-D	19	11	0	0	5	2	0	0	0	0	0	0	5%
- Customer	DistOpExp-SEC-C	367	323	0	25	17	0	0	0	0	0	0	0	95%
- Commodity	DistOpExp-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		386	335	0	26	22	2	0	0	0	0	0	0	
(581) Load Dispatching		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(582) Station Expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(583) Overhead line expenses		621												365S
- Demand	NCP-SEC	30	18	0	0	8	3	0	0	0	0	0	0	5%
- Customer	CUS-SEC	591	521	0	41	27	0	0	0	0	0	1	1	95%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		621	539	0	41	35	3	0	0	0	0	1	1	
(584) Underground line expenses		-												367S
- Demand	NCP-SEC	-	-	-	-	-	-	-	-	-	-	-	-	7%
- Customer	CUS-SEC	-	-	-	-	-	-	-	-	-	-	-	-	93%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(586) Meter expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(588) Miscellaneous distribution expenses		8,032												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	1,642	995	2	25	436	146	24	6	0	1	1	7	20%
- Customer	DISTPLT-SEC-C	6,389	5,632	3	442	292	4	0	0	1	1	8	7	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		8,032	6,626	4	466	729	151	24	6	1	1	10	14	

Met-Ed Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(589) Rents		375												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	77	46	0	1	20	7	1	0	0	0	0	0	20%
- Customer	DISTPLT-SEC-C	299	263	0	21	14	0	0	0	0	0	0	0	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		375	310	0	22	34	7	1	0	0	0	0	1	
Total Dist. Operations Expenses		9,414												
- Demand		1,768	1,071	2	27	470	157	26	6	0	1	1	8	
- Customer		7,646	6,739	3	529	350	5	0	0	1	1	10	8	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		9,414	7,810	5	555	819	163	26	6	1	2	11	16	
Maintenance Expense														
(590) Maintenance Supervision and Engineering		456												DistMtExp-SEC
- Demand	DistMtExp-SEC-D	23	14	0	0	6	2	0	0	0	0	0	0	5%
- Customer	DistMtExp-SEC-C	434	382	0	30	20	0	0	0	0	0	1	0	95%
- Commodity	DistMtExp-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		456	396	0	30	26	2	0	0	0	0	1	1	
(591) Maintenance of Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(592) Maintenance of Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(593) Maintenance of Overhead Lines		92,882												365S
- Demand	NCP-SEC	4,531	2,744	5	68	1,203	404	65	16	1	2	3	20	5%
- Customer	CUS-SEC	88,351	77,872	37	6,109	4,043	59	4	0	10	8	117	90	95%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		92,882	80,616	42	6,177	5,246	463	70	16	11	11	120	111	
(594) Maintenance of underground lines		3,879												367S
- Demand	NCP-SEC	265	160	0	4	70	24	4	1	0	0	0	1	7%
- Customer	CUS-SEC	3,614	3,185	2	250	165	2	0	0	0	0	5	4	93%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3,879	3,346	2	254	236	26	4	1	0	0	5	5	
(595) Maintenance of line transformers		11												368S
- Demand	NCP-SEC	5	3	0	0	1	0	0	0	0	0	0	0	45%
- Customer	CUS-SEC	6	5	0	0	0	0	0	0	0	0	0	0	55%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		11	8	0	0	2	0	0	0	0	0	0	0	
(596) Maintenance of street lighting and signal systems		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Met-Ed Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(597) Maintenance of meters		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(598) Maintenance of miscellaneous distribution plant		1,191												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	244	147	0	4	65	22	4	1	0	0	0	1	20%
- Customer	DISTPLT-SEC-C	947	835	0	66	43	1	0	0	0	0	1	1	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,191	982	1	69	108	22	4	1	0	0	1	2	
Total Dist. Maintenance Expenses		98,418												
- Demand		5,067	3,068	5	76	1,346	451	73	18	1	3	4	23	
- Customer		93,352	82,280	40	6,455	4,271	63	5	0	11	9	124	95	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		98,418	85,348	45	6,531	5,617	514	78	18	11	11	127	118	
Total Distribution Expenses		107,832												
- Demand		6,835	4,139	7	103	1,815	609	99	24	1	4	5	30	
- Customer		100,997	89,019	43	6,984	4,621	68	5	0	12	9	134	103	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		107,832	93,157	50	7,086	6,436	676	104	24	12	13	139	134	
Customer Accounts														
(901) Supervision		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(902) Meter Reading Expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(903) Collections & Records		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(904) Uncollectables		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Met-Ed Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(905) Misc. Customer Accounts		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Customer Accounts and Services		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Customer Information														
(907) Supervision		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(908) Customer Information		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(909) Advertising		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(910) Misc. Expense		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Customer Information		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Sales														
(911) Sales Supervision		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(913) Advertising Expense		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Sales		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Met-Ed Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Administrative & General Expense														
(920) Administrative and General Salaries		(913)												NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	(69)	(42)	(0)	(1)	(18)	(6)	(1)	(0)	(0)	(0)	(0)	(0)	8%
- Customer	NONAGLAB-SEC-C	(844)	(744)	(0)	(58)	(39)	(1)	(0)	(0)	(0)	(0)	(1)	(1)	92%
- Commodity	NONAGLAB-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(913)	(786)	(0)	(59)	(57)	(7)	(1)	(0)	(0)	(0)	(1)	(1)	
(921 Office Supplies		2,498												NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	189	114	0	3	50	17	3	1	0	0	0	1	8%
- Customer	NONAGLAB-SEC-C	2,309	2,035	1	160	106	2	0	0	0	0	3	2	92%
- Commodity	NONAGLAB-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,498	2,149	1	162	156	18	3	1	0	0	3	3	
(922) Admin Expenses		-												NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	8%
- Customer	NONAGLAB-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	92%
- Commodity	NONAGLAB-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(923) Outside Services		19,665												NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	1,487	901	2	22	395	132	21	5	0	1	1	7	8%
- Customer	NONAGLAB-SEC-C	18,178	16,022	8	1,257	832	12	1	0	2	2	24	19	92%
- Commodity	NONAGLAB-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		19,665	16,922	9	1,279	1,227	145	22	5	2	2	25	25	
(924) Property Insurance		(158)												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(32)	(20)	(0)	(0)	(9)	(3)	(0)	(0)	(0)	(0)	(0)	(0)	20%
- Customer	DISTPLT-SEC-C	(125)	(111)	(0)	(9)	(6)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(158)	(130)	(0)	(9)	(14)	(3)	(0)	(0)	(0)	(0)	(0)	(0)	
(925) Injury and Damages		1,901												DISTLAB-SEC
- Demand	DISTLAB-SEC-D	144	87	0	2	38	13	2	1	0	0	0	1	8%
- Customer	DISTLAB-SEC-C	1,757	1,549	1	121	80	1	0	0	0	0	2	2	92%
- Commodity	DISTLAB-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,901	1,636	1	124	119	14	2	1	0	0	2	2	
(926) Pension and Benefits		16,348												NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	1,236	749	1	19	328	110	18	4	0	1	1	5	8%
- Customer	NONAGLAB-SEC-C	15,112	13,319	6	1,045	691	10	1	0	2	1	20	15	92%
- Commodity	NONAGLAB-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		16,348	14,068	8	1,063	1,020	120	19	4	2	2	21	21	
(928) Regulatory Commission Expense		1,492												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	305	185	0	5	81	27	4	1	0	0	0	1	20%
- Customer	DISTPLT-SEC-C	1,187	1,046	1	82	54	1	0	0	0	0	2	1	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,492	1,231	1	87	135	28	4	1	0	0	2	3	
(930.1) General Advertising		17												NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	1	1	0	0	0	0	0	0	0	0	0	0	8%
- Customer	NONAGLAB-SEC-C	15	13	0	1	1	0	0	0	0	0	0	0	92%
- Commodity	NONAGLAB-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		17	14	0	1	1	0	0	0	0	0	0	0	
(903.2) Misc. Expense		512												NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	39	23	0	1	10	3	1	0	0	0	0	0	8%
- Customer	NONAGLAB-SEC-C	473	417	0	33	22	0	0	0	0	0	1	0	92%
- Commodity	NONAGLAB-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		512	440	0	33	32	4	1	0	0	0	1	1	

Met-Ed Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(931) Misc. Rent		67												NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	5	3	0	0	1	0	0	0	0	0	0	0	8%
- Customer	NONAGLAB-SEC-C	62	55	0	4	3	0	0	0	0	0	0	0	92%
- Commodity	NONAGLAB-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		67	58	0	4	4	0	0	0	0	0	0	0	
(935) Maint. Of General Plant		548												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	112	68	0	2	30	10	2	0	0	0	0	0	20%
- Customer	DISTPLT-SEC-C	436	384	0	30	20	0	0	0	0	0	1	0	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		548	452	0	32	50	10	2	0	0	0	1	1	
(9XX) Open		-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	20%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total A&G Expense		41,976												
- Demand		3,417	2,069	4	51	908	304	49	12	0	2	2	15	
- Customer		38,559	33,985	16	2,666	1,764	26	2	0	4	4	51	39	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		41,976	36,055	20	2,717	2,672	330	51	12	5	5	54	55	
Total O&M Expenses		149,808												
- Demand		10,252	6,208	11	154	2,723	913	148	36	1	6	7	46	
- Customer		139,556	123,004	59	9,650	6,385	94	7	0	16	13	185	143	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**149,808**	**129,212**	**70**	**9,804**	**9,108**	**1,007**	**155**	**36**	**17**	**18**	**192**	**188**	

Met-Ed Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
DEPRECIATION EXPENSE														
Depreciation Expense														
(403-303) Intangible		3,724												OpExp-SEC
- Demand	OpExp-SEC-D	236	143	0	4	63	21	3	1	0	0	0	1	6%
- Customer	OpExp-SEC-C	3,488	3,074	1	241	160	2	0	0	0	0	5	4	94%
- Commodity	OpExp-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3,724	3,217	2	245	222	23	4	1	0	0	5	5	
(403-350) Transm Land		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-352) Transm Strucutres		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-353) Transm Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-354) Transm Towers & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-355) Transm Poles & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-356) Transm OH Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-357) Transm UG Conduit		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-358) Transm UG Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-359) Transm Roads		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Met-Ed Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(403-360) Land		138												DIST_364-368-SEC
- Demand	DIST_364-368-SEC-D	28	17	0	0	8	3	0	0	0	0	0	0	20%
- Customer	DIST_364-368-SEC-C	110	97	0	8	5	0	0	0	0	0	0	0	80%
- Commodity	DIST_364-368-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		138	114	0	8	13	3	0	0	0	0	0	0	
(403-361) Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-362) Station Equip		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-364) Poles		10,922												364S
- Demand	NCP-SEC	3,045	1,844	3	46	809	271	44	11	0	2	2	14	28%
- Customer	CUS-SEC	7,877	6,942	3	545	360	5	0	0	1	1	10	8	72%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		10,922	8,786	7	590	1,169	276	44	11	1	2	13	22	
(403-365) OH Conductors		25,294												365S
- Demand	NCP-SEC	1,234	747	1	19	328	110	18	4	0	1	1	5	5%
- Customer	CUS-SEC	24,060	21,206	10	1,664	1,101	16	1	0	3	2	32	25	95%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		25,294	21,953	12	1,682	1,429	126	19	4	3	3	33	30	
(403-366) UG Conduit		545												366S
- Demand	NCP-SEC	545	330	1	8	145	48	8	2	0	0	0	2	100%
- Customer	CUS-SEC	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		545	330	1	8	145	48	8	2	0	0	0	2	
(403-367) UG Conductors		7,917												367S
- Demand	NCP-SEC	540	327	1	8	143	48	8	2	0	0	0	2	7%
- Customer	CUS-SEC	7,377	6,502	3	510	338	5	0	0	1	1	10	8	93%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		7,917	6,829	4	518	481	53	8	2	1	1	10	10	
(403-368) Line Transformers		13,506												368S
- Demand	NCP-SEC	6,143	3,720	7	92	1,632	547	89	21	1	3	4	27	45%
- Customer	CUS-SEC	7,362	6,489	3	509	337	5	0	0	1	1	10	8	55%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		13,506	10,209	10	601	1,968	552	89	21	2	4	14	35	
(403-369) Services		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Met-Ed Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(403-370) Meters		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-371) Install on Cust Premise		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-372) Leased Property Cust. Prem.		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-373) Streetlight		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-389) Land		0												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	0	0	0	0	0	0	0	0	0	0	0	0	20%
- Customer	DISTPLT-SEC-C	0	0	0	0	0	0	0	0	0	0	0	0	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	0	
(403-390) Structures		3,735												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	764	462	1	11	203	68	11	3	0	0	1	3	20%
- Customer	DISTPLT-SEC-C	2,971	2,619	1	205	136	2	0	0	0	0	4	3	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3,735	3,081	2	217	339	70	11	3	0	1	4	6	
(403-391) Office Equipment		918												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	188	114	0	3	50	17	3	1	0	0	0	1	20%
- Customer	DISTPLT-SEC-C	730	644	0	51	33	0	0	0	0	0	1	1	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		918	757	1	53	83	17	3	1	0	0	1	2	
(403-392) Transportation		328												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	67	41	0	1	18	6	1	0	0	0	0	0	20%
- Customer	DISTPLT-SEC-C	261	230	0	18	12	0	0	0	0	0	0	0	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		328	271	0	19	30	6	1	0	0	0	0	1	
(403-393) Stores Equip		1												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	0	0	0	0	0	0	0	0	0	0	0	0	20%
- Customer	DISTPLT-SEC-C	1	0	0	0	0	0	0	0	0	0	0	0	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	1	0	0	0	0	0	0	0	0	0	0	
(403-394) Tools, Shop & Garage Equip		397												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	81	49	0	1	22	7	1	0	0	0	0	0	20%
- Customer	DISTPLT-SEC-C	316	278	0	22	14	0	0	0	0	0	0	0	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		397	327	0	23	36	7	1	0	0	0	0	1	

Met-Ed Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(403-395) Laboratory Equip		-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	20%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-396) Power Equipment		22												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	4	3	0	0	1	0	0	0	0	0	0	0	20%
- Customer	DISTPLT-SEC-C	17	15	0	1	1	0	0	0	0	0	0	0	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		22	18	0	1	2	0	0	0	0	0	0	0	
(403-397) Communication Equip		1,021												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	209	126	0	3	55	19	3	1	0	0	0	1	20%
- Customer	DISTPLT-SEC-C	812	716	0	56	37	1	0	0	0	0	1	1	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,021	842	1	59	93	19	3	1	0	0	1	2	
(403-398) Misc. Equip		1												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	0	0	0	0	0	0	0	0	0	0	0	0	20%
- Customer	DISTPLT-SEC-C	1	1	0	0	0	0	0	0	0	0	0	0	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	1	0	0	0	0	0	0	0	0	0	0	
Amortization and Depletion of Utility Plant		-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	20%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Cost of Removal/Salvage		-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	20%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Average Net Salvage		-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	20%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Depreciation Expense		10,347												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	2,116	1,281	2	32	562	188	31	7	0	1	2	9	20%
- Customer	DISTPLT-SEC-C	8,231	7,255	3	569	377	6	0	0	1	1	11	8	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		10,347	8,536	6	601	939	194	31	7	1	2	12	18	
Total Depreciation Expense		78,814												
- Demand		15,200	9,204	16	228	4,037	1,354	219	53	2	8	11	68	
- Customer		63,614	56,069	27	4,399	2,911	43	3	0	7	6	84	65	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**78,814**	**65,273**	**43**	**4,627**	**6,948**	**1,396**	**223**	**53**	**9**	**14**	**95**	**133**	

Met-Ed Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Amortization														
Amortization		-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	20%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Removal of Retained Riders		-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	20%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Eliminate Amort per IS		-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	20%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Storm Reserve Amortization		24,462												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	5,002	3,029	5	75	1,329	445	72	17	1	3	4	22	20%
- Customer	DISTPLT-SEC-C	19,460	17,152	8	1,346	890	13	1	0	2	2	26	20	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		24,462	20,181	14	1,421	2,219	459	73	18	3	5	29	42	
Extraordinary Storm Reserve Amort		8,225												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	1,682	1,018	2	25	447	150	24	6	0	1	1	7	20%
- Customer	DISTPLT-SEC-C	6,543	5,767	3	452	299	4	0	0	1	1	9	7	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		8,225	6,785	5	478	746	154	25	6	1	2	10	14	
COVID-19 Reg Asset Amort		1,549												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	317	192	0	5	84	28	5	1	0	0	0	1	20%
- Customer	DISTPLT-SEC-C	1,232	1,086	1	85	56	1	0	0	0	0	2	1	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,549	1,278	1	90	141	29	5	1	0	0	2	3	
Streetlight Reg Asset Amort		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Verizon Pole Attach Amort		-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	20%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Depreciation and Amortization		113,051												
- Demand		22,202	13,443	24	333	5,896	1,977	321	77	3	12	16	99	
- Customer		90,849	80,074	39	6,282	4,157	61	4	0	10	8	120	93	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**113,051**	**93,517**	**62**	**6,615**	**10,053**	**2,038**	**325**	**78**	**13**	**20**	**137**	**192**	

Met-Ed Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Taxes Other than Income														
Gross Receipt Taxes		20,323												DISTPLT-SEC
- Demand	Revenues	4,156	2,969	5	153	518	101	259	90	0	1	5	55	20%
- Customer	Revenues	16,167	11,548	19	593	2,016	394	1,007	349	2	5	21	213	80%
- Commodity	Revenues	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		20,323	14,517	24	746	2,534	495	1,266	439	2	7	27	268	
Payroll Taxes		1,301												LABOR-SEC
- Demand	LABOR-SEC-D	100	61	0	1	27	9	1	0	0	0	0	0	8%
- Customer	LABOR-SEC-C	1,200	1,058	1	83	55	1	0	0	0	0	2	1	92%
- Commodity	LABOR-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,301	1,119	1	85	81	10	2	0	0	0	2	2	
PURTA Taxes		1,698												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	347	210	0	5	92	31	5	1	0	0	0	2	20%
- Customer	DISTPLT-SEC-C	1,351	1,190	1	93	62	1	0	0	0	0	2	1	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,698	1,401	1	99	154	32	5	1	0	0	2	3	
Real Estate Taxes		319												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	65	39	0	1	17	6	1	0	0	0	0	0	20%
- Customer	DISTPLT-SEC-C	254	223	0	18	12	0	0	0	0	0	0	0	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		319	263	0	19	29	6	1	0	0	0	0	1	
Sales & Use Taxes		90												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	18	11	0	0	5	2	0	0	0	0	0	0	20%
- Customer	DISTPLT-SEC-C	71	63	0	5	3	0	0	0	0	0	0	0	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		90	74	0	5	8	2	0	0	0	0	0	0	
Misc. Taxes		-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	20%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj, Payroll Taxes		-												LABOR-SEC
- Demand	LABOR-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	8%
- Customer	LABOR-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	92%
- Commodity	LABOR-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Other Taxes		-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	20%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Taxes Other than Income		23,729												
- Demand		4,687	3,290	5	160	659	149	266	92	0	2	6	57	
- Customer		19,043	14,083	20	792	2,147	396	1,007	349	2	6	25	216	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total Taxes Other than Income		23,729	17,373	25	953	2,806	544	1,273	441	2	7	31	273	
Total Operating Expenses		286,589												
- Demand		37,140	22,941	40	647	9,278	3,039	735	205	5	19	29	201	
- Customer		249,448	217,161	118	16,724	12,689	550	1,018	350	28	27	331	452	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		286,589	240,102	158	17,371	21,968	3,589	1,753	555	33	46	360	653	

Met-Ed Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
UTILITY PLANT														
Intangible Plant														
(301) Organization		14												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	14	11	0	1	1	0	0	0	0	0	0	1	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		14	11	0	1	1	0	0	0	0	0	0	1	
(302) Franchises and Consents		17												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	17	13	0	1	1	0	0	0	0	0	0	1	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		17	13	0	1	1	0	0	0	0	0	0	1	
(303) Intangible Plant		22,119												OpExp-CS
- Demand	OpExp-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	OpExp-CS-C	22,119	19,278	10	1,223	1,016	42	150	1	2	2	32	363	100%
- Commodity	OpExp-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		22,119	19,278	10	1,223	1,016	42	150	1	2	2	32	363	
Total Intangible Plant		22,151												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		22,151	19,302	10	1,225	1,018	42	150	1	2	2	33	366	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		22,151	19,302	10	1,225	1,018	42	150	1	2	2	33	366	
Distribution Plant														
(350) Transmission Land		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(352) Transmission Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(353) Trans. Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(354) Trans. Towers & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(355) Trans. Poles & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Met-Ed Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(356) Trans. OH Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(357) Underground Conduit		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(358) Trans. UG Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(359) Trans. Roads		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(360) Land and Land Rights		114												DIST_364-368-CS
- Demand	DIST_364-368-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DIST_364-368-CS-C	114	-	-	-	-	-	-	-	-	-	-	114	100%
- Commodity	DIST_364-368-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		114	-	-	-	-	-	-	-	-	-	-	114	
(361) Structures and Improvements		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(362) Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(364) Poles, Towers & Fixtures		8,836												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	STLT-Direct	8,836	-	-	-	-	-	-	-	-	-	-	8,836	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		8,836	-	-	-	-	-	-	-	-	-	-	8,836	
(365) Overhead Conductors & Devices		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Met-Ed Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(366) Underground Conduit		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(367) Underground Conductors & Device		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(368) Line Transformers		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(369) Services		201,488												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	CUS-SEC	201,488	177,591	85	13,932	9,219	135	10	1	23	19	267	206	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		201,488	177,591	85	13,932	9,219	135	10	1	23	19	267	206	
(370) Meters		150,008												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	Meters	150,008	118,465	135	11,058	15,104	644	4,522	-	36	46	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		150,008	118,465	135	11,058	15,104	644	4,522	-	36	46	-	-	
(371) Customer Premises		4,862												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	OL-Direct	4,862	-	-	-	-	-	-	-	-	-	4,862	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		4,862	-	-	-	-	-	-	-	-	-	4,862	-	
(372) Leased Property Cust. Prem.		-												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	OL-Direct	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(373) Streetlight		20,970												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	STLT-Direct	20,970	-	-	-	-	-	-	-	-	-	-	20,970	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		20,970	-	-	-	-	-	-	-	-	-	-	20,970	
Total Distribution Plant		386,278												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		386,278	296,055	220	24,990	24,323	780	4,531	1	59	64	5,129	30,125	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		386,278	296,055	220	24,990	24,323	780	4,531	1	59	64	5,129	30,125	
General Plant														
(389) Land		338												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	338	259	0	22	21	1	4	0	0	0	4	26	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		338	259	0	22	21	1	4	0	0	0	4	26	
(390) Structures		17,843												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	17,843	13,675	10	1,154	1,124	36	209	0	3	3	237	1,392	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		17,843	13,675	10	1,154	1,124	36	209	0	3	3	237	1,392	

Met-Ed Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(391) Office Equipment		828												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	828	634	0	54	52	2	10	0	0	0	11	65	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		828	634	0	54	52	2	10	0	0	0	11	65	
(392) Transportation		698												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	698	535	0	45	44	1	8	0	0	0	9	54	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		698	535	0	45	44	1	8	0	0	0	9	54	
(393) Stores Equipment		4												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	4	3	0	0	0	0	0	0	0	0	0	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		4	3	0	0	0	0	0	0	0	0	0	0	
(394) Tools & Garage Equip.		1,568												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	1,568	1,201	1	101	99	3	18	0	0	0	21	122	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,568	1,201	1	101	99	3	18	0	0	0	21	122	
(395) Laboratory		10												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	10	8	0	1	1	0	0	0	0	0	0	1	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		10	8	0	1	1	0	0	0	0	0	0	1	
(396) Power Equipment		143												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	143	109	0	9	9	0	2	0	0	0	2	11	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		143	109	0	9	9	0	2	0	0	0	2	11	
(397) Communication Equipment		3,577												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	3,577	2,741	2	231	225	7	42	0	1	1	47	279	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3,577	2,741	2	231	225	7	42	0	1	1	47	279	
(398) Misc. Equipment		8												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	8	6	0	0	0	0	0	0	0	0	0	1	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		8	6	0	0	0	0	0	0	0	0	0	1	
Total General Plant		25,015												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		25,015	19,172	14	1,618	1,575	50	293	0	4	4	332	1,951	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		25,015	19,172	14	1,618	1,575	50	293	0	4	4	332	1,951	
Total Utility Plant		433,444												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		433,444	334,530	244	27,834	26,916	872	4,975	1	65	71	5,494	32,442	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**433,444**	**334,530**	**244**	**27,834**	**26,916**	**872**	**4,975**	**1**	**65**	**71**	**5,494**	**32,442**	

Met-Ed Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
ACCUMULATED DEPRECIATION														
Accumulated Depreciation														
(108-302) Franchise & Consents		2												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	2	1	0	0	0	0	0	0	0	0	0	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2	1	0	0	0	0	0	0	0	0	0	0	
(108-303) Intangible Plant		(17,470)												OpExp-CS
- Demand	OpExp-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	OpExp-CS-C	(17,470)	(15,225)	(8)	(966)	(803)	(33)	(118)	(1)	(2)	(2)	(26)	(287)	100%
- Commodity	OpExp-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(17,470)	(15,225)	(8)	(966)	(803)	(33)	(118)	(1)	(2)	(2)	(26)	(287)	
(108-350) Transm Land		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-352) Transm Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-353) Transm Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-354) Transm Towers & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-355) Transm Poles & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-356) Transm OH Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-357) Transm Underground Conduit		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-358) Transm UG Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Met-Ed Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(108-359) Transm Roads		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-360) Land		(38)												DIST_364-368-CS
- Demand	DIST_364-368-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DIST_364-368-CS-C	(38)	-	-	-	-	-	-	-	-	-	-	(38)	100%
- Commodity	DIST_364-368-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(38)	-	-	-	-	-	-	-	-	-	-	(38)	
(108-361) Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-362) Station Equip		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-364) Poles		(2,341)												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	STLT-Direct	(2,341)	-	-	-	-	-	-	-	-	-	-	(2,341)	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(2,341)	-	-	-	-	-	-	-	-	-	-	(2,341)	
(108-365) OH Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-366) UG Conduit		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-367) UG Cond & Dev		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-368) Line Transformers		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-369) Services		(100,256)												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	CUS-SEC	(100,256)	(88,365)	(43)	(6,932)	(4,587)	(67)	(5)	(0)	(11)	(9)	(133)	(103)	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(100,256)	(88,365)	(43)	(6,932)	(4,587)	(67)	(5)	(0)	(11)	(9)	(133)	(103)	

Met-Ed Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(108-370) Meters		(61,213)												CUS
- Demand	Meters	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer		(61,213)	(48,341)	(55)	(4,512)	(6,163)	(263)	(1,845)	-	(15)	(19)	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(61,213)	(48,341)	(55)	(4,512)	(6,163)	(263)	(1,845)	-	(15)	(19)	-	-	
(108-371) Install on Cust Premise		(3,349)												CUS
- Demand	OL-Direct	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer		(3,349)	-	-	-	-	-	-	-	-	-	(3,349)	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(3,349)	-	-	-	-	-	-	-	-	-	(3,349)	-	
(108-372) Leased Property Cust. Prem.		-												CUS
- Demand	OL-Direct	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-373) Street Lighting		(6,249)												CUS
- Demand	STLT-Direct	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer		(6,249)	-	-	-	-	-	-	-	-	-	-	(6,249)	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(6,249)	-	-	-	-	-	-	-	-	-	-	(6,249)	
(108-389) Land & Land Rights		(2)												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(2)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(2)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
(108-390) Struct & Impmnts -		(8,151)												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(8,151)	(6,247)	(5)	(527)	(513)	(16)	(96)	(0)	(1)	(1)	(108)	(636)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(8,151)	(6,247)	(5)	(527)	(513)	(16)	(96)	(0)	(1)	(1)	(108)	(636)	
(108-391) Office Furn & Equip		(509)												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(509)	(390)	(0)	(33)	(32)	(1)	(6)	(0)	(0)	(0)	(7)	(40)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(509)	(390)	(0)	(33)	(32)	(1)	(6)	(0)	(0)	(0)	(7)	(40)	
(108-392) Transportation Equip		(369)												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(369)	(283)	(0)	(24)	(23)	(1)	(4)	(0)	(0)	(0)	(5)	(29)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(369)	(283)	(0)	(24)	(23)	(1)	(4)	(0)	(0)	(0)	(5)	(29)	
(108-393) Stores Equip		(4)												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(4)	(3)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(4)	(3)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
(108-394) Tools, Shop & Garage Equip		(511)												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(511)	(392)	(0)	(33)	(32)	(1)	(6)	(0)	(0)	(0)	(7)	(40)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(511)	(392)	(0)	(33)	(32)	(1)	(6)	(0)	(0)	(0)	(7)	(40)	

Met-Ed Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(108-395) Laboratory Equip		(10)												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(10)	(8)	(0)	(1)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(1)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(10)	(8)	(0)	(1)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(1)	
(108-396) Power Operated Equip		(77)												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(77)	(59)	(0)	(5)	(5)	(0)	(1)	(0)	(0)	(0)	(1)	(6)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(77)	(59)	(0)	(5)	(5)	(0)	(1)	(0)	(0)	(0)	(1)	(6)	
(108-397) Communication Equip		(691)												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(691)	(529)	(0)	(45)	(43)	(1)	(8)	(0)	(0)	(0)	(9)	(54)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(691)	(529)	(0)	(45)	(43)	(1)	(8)	(0)	(0)	(0)	(9)	(54)	
(108-398) MISC Equip		(13)												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(13)	(10)	(0)	(1)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(1)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(13)	(10)	(0)	(1)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(1)	
Total Accumulated Depreciation		(201,251)												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		(201,251)	(159,853)	(111)	(13,079)	(12,204)	(384)	(2,089)	(1)	(30)	(32)	(3,645)	(9,823)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total Accumulated Depreciation		**(201,251)**	**(159,853)**	**(111)**	**(13,079)**	**(12,204)**	**(384)**	**(2,089)**	**(1)**	**(30)**	**(32)**	**(3,645)**	**(9,823)**	
OTHER RATE BASE ITEMS														
Other Rate Base Items														
Material & Supplies		2,483												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	2,483	1,903	1	161	156	5	29	0	0	0	33	194	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,483	1,903	1	161	156	5	29	0	0	0	33	194	
Cash Working Capital		7,461												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	7,461	5,718	4	483	470	15	88	0	1	1	99	582	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		7,461	5,718	4	483	470	15	88	0	1	1	99	582	
Deferred Storm Damage		11,492												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	11,492	8,808	7	743	724	23	135	0	2	2	153	896	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		11,492	8,808	7	743	724	23	135	0	2	2	153	896	

Met-Ed Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Customer Deposits		(35,853)												CUS
- Demand	Deposits	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer		(35,853)	(17,450)	(32)	(1,726)	(11,224)	(1,355)	(3,391)	(667)	(3)	(5)	-	(1)	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(35,853)	(17,450)	(32)	(1,726)	(11,224)	(1,355)	(3,391)	(667)	(3)	(5)	-	(1)	
Customer Advances		-												CUS
- Demand	CUS-RES	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
ADIT		(63,490)												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(63,490)	(48,661)	(36)	(4,108)	(3,998)	(128)	(745)	(0)	(10)	(11)	(843)	(4,952)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(63,490)	(48,661)	(36)	(4,108)	(3,998)	(128)	(745)	(0)	(10)	(11)	(843)	(4,952)	
Capitalized Pension and OPEB		(897)												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(897)	(688)	(1)	(58)	(56)	(2)	(11)	(0)	(0)	(0)	(12)	(70)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(897)	(688)	(1)	(58)	(56)	(2)	(11)	(0)	(0)	(0)	(12)	(70)	
Total Other Rate Base Items		(78,805)												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		(78,805)	(50,369)	(57)	(4,505)	(13,928)	(1,442)	(3,895)	(667)	(10)	(12)	(570)	(3,350)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(78,805)	(50,369)	(57)	(4,505)	(13,928)	(1,442)	(3,895)	(667)	(10)	(12)	(570)	(3,350)	
Total Rate Base		**153,388**												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		**153,388**	**124,308**	**76**	**10,249**	**784**	**(954)**	**(1,009)**	**(667)**	**26**	**27**	**1,279**	**19,268**	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**153,388**	**124,308**	**76**	**10,249**	**784**	**(954)**	**(1,009)**	**(667)**	**26**	**27**	**1,279**	**19,268**	

Met-Ed Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
OPERATIONS & MAINTENANCE EXPENSES														
Transmission Expenses														
Operations Expenses														
(560) Operating Supervision & Engineering		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(561) Load Dispatch		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(562) Station Expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(563) Overhead Line Expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(565) Transmission of Electricity by Others		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(566) Miscellaneous transmission expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Trans. Operations Expenses		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Maintenance Expense														
(568) Maintenance Supervision and Engineering		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(569) Maintenance of Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(570) Maintenance of Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Met-Ed Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(571) Maintenance of Overhead Lines		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(572) Maintenance of miscellaneous distribution plant		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Trans. Maintenance Expenses		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Transmission Expenses		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Met-Ed Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Distribution Expenses														
Operations Expenses														
(580) Operation Supervision & Engineering		481												DistOpExp-CS
- Demand	DistOpExp-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DistOpExp-CS-C	481	380	0	35	48	2	15	-	0	0	-	-	100%
- Commodity	DistOpExp-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		481	380	0	35	48	2	15	-	0	0	-	-	
(581) Load Dispatching		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(582) Station Expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(583) Overhead line expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(584) Underground line expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(586) Meter expenses		775												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	Meters	775	612	1	57	78	3	23	-	0	0	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		775	612	1	57	78	3	23	-	0	0	-	-	
(588) Miscellaneous distribution expenses		1,250												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	1,250	958	1	81	79	3	15	0	0	0	17	97	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,250	958	1	81	79	3	15	0	0	0	17	97	

Met-Ed Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(589) Rents		58												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	58	45	0	4	4	0	1	0	0	0	1	5	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		58	45	0	4	4	0	1	0	0	0	1	5	
Total Dist. Operations Expenses		2,565												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		2,565	1,995	2	177	209	8	53	0	1	1	17	102	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		2,565	1,995	2	177	209	8	53	0	1	1	17	102	
Maintenance Expense														
(590) Maintenance Supervision and Engineering		13												DistMtExp-CS
- Demand	DistMtExp-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DistMtExp-CS-C	13	9	0	1	1	0	0	-	0	0	-	2	100%
- Commodity	DistMtExp-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		13	9	0	1	1	0	0	-	0	0	-	2	
(591) Maintenance of Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(592) Maintenance of Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(593) Maintenance of Overhead Lines		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(594) Maintenance of underground lines		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(595) Maintenance of line transformers		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(596) Maintenance of street lighting and signal systems		385												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	STLT-Direct	385	-	-	-	-	-	-	-	-	-	-	385	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		385	-	-	-	-	-	-	-	-	-	-	385	

Met-Ed Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(597) Maintenance of meters		2,318												CUS
- Demand	Meters	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer		2,318	1,831	2	171	233	10	70	-	1	1	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,318	1,831	2	171	233	10	70	-	1	1	-	-	
(598) Maintenance of miscellaneous distribution plant		185												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	185	142	0	12	12	0	2	0	0	0	2	14	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		185	142	0	12	12	0	2	0	0	0	2	14	
Total Dist. Maintenance Expenses		2,901												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		2,901	1,982	2	184	246	10	72	0	1	1	2	401	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		2,901	1,982	2	184	246	10	72	0	1	1	2	401	
Total Distribution Expenses		5,466												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		5,466	3,977	4	361	455	18	126	0	1	1	20	503	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		5,466	3,977	4	361	455	18	126	0	1	1	20	503	
Customer Accounts														
(901) Supervision		27												CUS
- Demand	CUSTACCLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	CUSTACCLAB-CS-C	27	24	0	2	1	0	0	0	0	0	0	0	100%
- Commodity	CUSTACCLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		27	24	0	2	1	0	0	0	0	0	0	0	
(902) Meter Reading Expenses		281												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	MR-Exp	281	248	0	19	12	0	0	0	0	0	0	0	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		281	248	0	19	12	0	0	0	0	0	0	0	
(903) Collections & Records		11,027												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	ACC903	11,027	9,926	4	645	412	6	9	1	1	1	12	10	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		11,027	9,926	4	645	412	6	9	1	1	1	12	10	
(904) Uncollectables		6,627												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	Uncollectibles	6,627	6,300	1	45	154	30	77	-	0	0	2	16	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		6,627	6,300	1	45	154	30	77	-	0	0	2	16	

Met-Ed Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(905) Misc. Customer Accounts		363												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	CUS-TOT	363	320	0	25	16	0	0	0	0	0	0	0	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		363	320	0	25	16	0	0	0	0	0	0	0	
Total Customer Accounts and Services		18,325												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		18,325	16,819	6	737	596	37	87	1	1	1	15	27	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		18,325	16,819	6	737	596	37	87	1	1	1	15	27	
Customer Information														
(907) Supervision		13												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	CUS-TOT	13	12	0	1	1	0	0	0	0	0	0	0	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		13	12	0	1	1	0	0	0	0	0	0	0	
(908) Customer Information		3,935												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	ACC908	3,935	3,288	2	379	242	4	5	0	1	1	7	6	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3,935	3,288	2	379	242	4	5	0	1	1	7	6	
(909) Advertising		38												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	CUS-SEC	38	34	0	3	2	0	0	0	0	0	0	0	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		38	34	0	3	2	0	0	0	0	0	0	0	
(910) Misc. Expense		5,060												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	ACC910	5,060	4,489	2	335	214	3	5	0	1	0	6	5	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		5,060	4,489	2	335	214	3	5	0	1	0	6	5	
Total Customer Information		9,047												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		9,047	7,824	4	717	458	7	10	1	1	1	14	11	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		9,047	7,824	4	717	458	7	10	1	1	1	14	11	
Sales														
(911) Sales Supervision		72												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	CUS-TOT	72	63	0	5	3	0	0	0	0	0	0	0	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		72	63	0	5	3	0	0	0	0	0	0	0	
(913) Advertising Expense		-												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	CUS-TOT	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Sales		72												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		72	63	0	5	3	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		72	63	0	5	3	0	0	0	0	0	0	0	

Met-Ed Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Administrative & General Expense														
(920) Administrative and General Salaries		(251)												NONAGLAB-CS
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-C	(251)	(209)	(0)	(16)	(14)	(0)	(2)	(0)	(0)	(0)	(1)	(8)	100%
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(251)	(209)	(0)	(16)	(14)	(0)	(2)	(0)	(0)	(0)	(1)	(8)	
(921 Office Supplies		686												NONAGLAB-CS
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-C	686	573	0	44	38	1	6	0	0	0	1	23	100%
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		686	573	0	44	38	1	6	0	0	0	1	23	
(922) Admin Expenses		-												NONAGLAB-CS
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(923) Outside Services		5,404												NONAGLAB-CS
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-C	5,404	4,508	3	343	299	9	48	0	1	1	11	182	100%
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		5,404	4,508	3	343	299	9	48	0	1	1	11	182	
(924) Property Insurance		(25)												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(25)	(19)	(0)	(2)	(2)	(0)	(0)	(0)	(0)	(0)	(0)	(2)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(25)	(19)	(0)	(2)	(2)	(0)	(0)	(0)	(0)	(0)	(0)	(2)	
(925) Injury and Damages		187												DISTLAB-CS
- Demand	DISTLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTLAB-CS-C	187	136	0	12	16	1	4	0	0	0	1	17	100%
- Commodity	DISTLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		187	136	0	12	16	1	4	0	0	0	1	17	
(926) Pension and Benefits		4,492												NONAGLAB-CS
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-C	4,492	3,748	2	285	249	7	40	0	1	1	9	151	100%
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		4,492	3,748	2	285	249	7	40	0	1	1	9	151	
(928) Regulatory Commission Expense		232												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	232	178	0	15	15	0	3	0	0	0	3	18	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		232	178	0	15	15	0	3	0	0	0	3	18	
(930.1) General Advertising		5												NONAGLAB-CS
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-C	5	4	0	0	0	0	0	0	0	0	0	0	100%
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		5	4	0	0	0	0	0	0	0	0	0	0	
(903.2) Misc. Expense		141												NONAGLAB-CS
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-C	141	117	0	9	8	0	1	0	0	0	0	5	100%
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		141	117	0	9	8	0	1	0	0	0	0	5	

Met-Ed Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(931) Misc. Rent		18												NONAGLAB-CS
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-C	18	15	0	1	1	0	0	0	0	0	0	1	100%
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		18	15	0	1	1	0	0	0	0	0	0	1	
(935) Maint. Of General Plant		85												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	85	65	0	6	5	0	1	0	0	0	1	7	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		85	65	0	6	5	0	1	0	0	0	1	7	
(9XX) Open		-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total A&G Expense		10,975												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		10,975	9,115	6	698	615	18	101	0	2	2	26	393	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		10,975	9,115	6	698	615	18	101	0	2	2	26	393	
Total O&M Expenses		43,885												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		43,885	37,798	20	2,518	2,127	80	323	1	5	5	74	933	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**43,885**	**37,798**	**20**	**2,518**	**2,127**	**80**	**323**	**1**	**5**	**5**	**74**	**933**	

Met-Ed Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
DEPRECIATION EXPENSE														
Depreciation Expense														
(403-303) Intangible		580												OpExp-CS
- Demand	OpExp-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	OpExp-CS-C	580	505	0	32	27	1	4	0	0	0	1	10	100%
- Commodity	OpExp-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		580	505	0	32	27	1	4	0	0	0	1	10	
(403-350) Transm Land		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-352) Transm Strucutres		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-353) Transm Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-354) Transm Towers & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-355) Transm Poles & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-356) Transm OH Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-357) Transm UG Conduit		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-358) Transm UG Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-359) Transm Roads		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Met-Ed Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(403-360) Land		0												DIST_364-368-CS
- Demand	DIST_364-368-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DIST_364-368-CS-C	0	-	-	-	-	-	-	-	-	-	-	0	100%
- Commodity	DIST_364-368-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	-	-	-	-	-	-	-	-	-	-	0	
(403-361) Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-362) Station Equip		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-364) Poles		171												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	STLT-Direct	171	-	-	-	-	-	-	-	-	-	-	171	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		171	-	-	-	-	-	-	-	-	-	-	171	
(403-365) OH Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-366) UG Conduit		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-367) UG Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-368) Line Transformers		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-369) Services		4,022												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	CUS-SEC	4,022	3,545	2	278	184	3	0	0	0	0	5	4	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		4,022	3,545	2	278	184	3	0	0	0	0	5	4	

Met-Ed Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(403-370) Meters		11,938												CUS
- Demand	Meters	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer		11,938	9,428	11	880	1,202	51	360	-	3	4	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		11,938	9,428	11	880	1,202	51	360	-	3	4	-	-	
(403-371) Install on Cust Premise		80												CUS
- Demand	OL-Direct	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer		80	-	-	-	-	-	-	-	-	-	80	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		80	-	-	-	-	-	-	-	-	-	80	-	
(403-372) Leased Property Cust. Prem.		-												CUS
- Demand	OL-Direct	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-373) Streetlight		1,046												CUS
- Demand	STLT-Direct	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer		1,046	-	-	-	-	-	-	-	-	-	-	1,046	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,046	-	-	-	-	-	-	-	-	-	-	1,046	
(403-389) Land		0												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	0	0	0	0	0	0	0	0	0	0	0	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	0	
(403-390) Structures		581												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	581	445	0	38	37	1	7	0	0	0	8	45	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		581	445	0	38	37	1	7	0	0	0	8	45	
(403-391) Office Equipment		143												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	143	109	0	9	9	0	2	0	0	0	2	11	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		143	109	0	9	9	0	2	0	0	0	2	11	
(403-392) Transportation		51												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	51	39	0	3	3	0	1	0	0	0	1	4	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		51	39	0	3	3	0	1	0	0	0	1	4	
(403-393) Stores Equip		0												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	0	0	0	0	0	0	0	0	0	0	0	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	0	
(403-394) Tools, Shop & Garage Equip		62												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	62	47	0	4	4	0	1	0	0	0	1	5	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		62	47	0	4	4	0	1	0	0	0	1	5	

Met-Ed Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(403-395) Laboratory Equip		-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-396) Power Equipment		3												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	3	3	0	0	0	0	0	0	0	0	0	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3	3	0	0	0	0	0	0	0	0	0	0	
(403-397) Communication Equip		159												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	159	122	0	10	10	0	2	0	0	0	2	12	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		159	122	0	10	10	0	2	0	0	0	2	12	
(403-398) Misc. Equip		0												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	0	0	0	0	0	0	0	0	0	0	0	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	0	
Amortization and Depletion of Utility Plant		-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Cost of Removal/Salvage		-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Average Net Salvage		-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Depreciation Expense		1,610												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	1,610	1,234	1	104	101	3	19	0	0	0	21	126	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,610	1,234	1	104	101	3	19	0	0	0	21	126	
Total Depreciation Expense		20,447												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		20,447	15,478	14	1,359	1,577	60	395	0	4	5	121	1,435	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**20,447**	**15,478**	**14**	**1,359**	**1,577**	**60**	**395**	**0**	**4**	**5**	**121**	**1,435**	

Met-Ed Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Amortization														
Amortization		-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Removal of Retained Riders		-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Eliminate Amort per IS		-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Storm Reserve Amortization		3,807												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	3,807	2,917	2	246	240	8	45	0	1	1	51	297	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3,807	2,917	2	246	240	8	45	0	1	1	51	297	
Extraordinary Storm Reserve Amort		1,280												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	1,280	981	1	83	81	3	15	0	0	0	17	100	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,280	981	1	83	81	3	15	0	0	0	17	100	
COVID-19 Reg Asset Amort		241												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	241	185	0	16	15	0	3	0	0	0	3	19	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		241	185	0	16	15	0	3	0	0	0	3	19	
Streetlight Reg Asset Amort		1,661												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	STLT-Direct	1,661	-	-	-	-	-	-	-	-	-	-	1,661	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,661	-	-	-	-	-	-	-	-	-	-	1,661	
Verizon Pole Attach Amort		3,659												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	3,659	2,804	2	237	230	7	43	0	1	1	49	285	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3,659	2,804	2	237	230	7	43	0	1	1	49	285	
Total Depreciation and Amortization		31,094												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		31,094	22,365	19	1,940	2,143	78	500	0	5	6	240	3,797	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**31,094**	**22,365**	**19**	**1,940**	**2,143**	**78**	**500**	**0**	**5**	**6**	**240**	**3,797**	

Met-Ed Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Taxes Other than Income														
Gross Receipt Taxes		3,162												DISTPLT-CS
- Demand	Revenues	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	Revenues	3,162	2,259	4	116	394	77	197	68	0	1	4	42	100%
- Commodity	Revenues	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3,162	2,259	4	116	394	77	197	68	0	1	4	42	
Payroll Taxes		356												LABOR-CS
- Demand	LABOR-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	LABOR-CS-C	356	297	0	23	20	1	3	0	0	0	1	12	100%
- Commodity	LABOR-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		356	297	0	23	20	1	3	0	0	0	1	12	
PURTA Taxes		264												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	264	202	0	17	17	1	3	0	0	0	4	21	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		264	202	0	17	17	1	3	0	0	0	4	21	
Real Estate Taxes		50												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	50	38	0	3	3	0	1	0	0	0	1	4	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		50	38	0	3	3	0	1	0	0	0	1	4	
Sales & Use Taxes		14												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	14	11	0	1	1	0	0	0	0	0	0	1	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		14	11	0	1	1	0	0	0	0	0	0	1	
Misc. Taxes		-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj, Payroll Taxes		-												LABOR-CS
- Demand	LABOR-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	LABOR-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	LABOR-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Other Taxes		-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Taxes Other than Income		3,846												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		3,846	2,807	4	160	435	78	204	68	0	1	9	79	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total Taxes Other than Income		3,846	2,807	4	160	435	78	204	68	0	1	9	79	
Total Operating Expenses		78,825												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		78,825	62,970	43	4,618	4,705	237	1,027	70	11	12	323	4,809	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		78,825	62,970	43	4,618	4,705	237	1,027	70	11	12	323	4,809	

Met-Ed Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
UTILITY PLANT				
Intangible Plant				
(301) Organization				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(302) Franchises and Consents				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(303) Intangible Plant				
- Demand	OpExp-SUB-D	OpExp-PRI-D	OpExp-SEC-D	OpExp-CS-D
- Customer	OpExp-SUB-C	OpExp-PRI-C	OpExp-SEC-C	OpExp-CS-C
- Commodity	OpExp-SUB-E	OpExp-PRI-E	OpExp-SEC-E	OpExp-CS-E
Total				
Distribution Plant				
(350) Transmission Land				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(352) Transmission Structures				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(353) Trans. Station Equipment				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(354) Trans. Towers & Fixtures				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(355) Trans. Poles & Fixtures				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(356) Trans. OH Conductors				
- Demand	NCP			
- Customer				
- Commodity				
Total				

Met-Ed Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
(357) Underground Conduit				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(358) Trans. UG Conductors				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(359) Trans. Roads				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(360) Land and Land Rights				
- Demand	DIST_364-368-SUB-D	DIST_364-368-PRI-D	DIST_364-368-SEC-D	DIST_364-368-CS-D
- Customer	DIST_364-368-SUB-C	DIST_364-368-PRI-C	DIST_364-368-SEC-C	DIST_364-368-CS-C
- Commodity	DIST_364-368-SUB-E	DIST_364-368-PRI-E	DIST_364-368-SEC-E	DIST_364-368-CS-E
Total				
(361) Structures and Improvements				
- Demand		NCP		
- Customer				
- Commodity				
Total				
(362) Station Equipment				
- Demand	NCP	NCP		
- Customer				
- Commodity				
Total				
(364) Poles, Towers & Fixtures				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	STLT-Direct
- Commodity				
Total				
(365) Overhead Conductors & Devices				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				
(366) Underground Conduit				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				

Met-Ed Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
(367) Underground Conductors & Device				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				
(368) Line Transformers				
- Demand		NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				
(369) Services				
- Demand				
- Customer				CUS-SEC
- Commodity				
Total				
(370) Meters				
- Demand				
- Customer				Meters
- Commodity				
Total				
(371) Customer Premises				
- Demand				
- Customer				OL-Direct
- Commodity				
Total				
(372) Leased Property Cust. Prem.				
- Demand				
- Customer				OL-Direct
- Commodity				
Total				
(373) Streetlight				
- Demand				
- Customer				STLT-Direct
- Commodity				
Total				
General Plant				
(389) Land				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(390) Structures				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(391) Office Equipment				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(392) Transportation				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				

Met-Ed Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
(393) Stores Equipment				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(394) Tools & Garage Equip.				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(395) Laboratory				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(396) Power Equipment				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(397) Communication Equipment				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(398) Misc. Equipment				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
ACCUMULATED DEPRECIATION				
Accumulated Depreciation				
(108-302) Franchise & Consents				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(108-303) Intangible Plant				
- Demand	OpExp-SUB-D	OpExp-PRI-D	OpExp-SEC-D	OpExp-CS-D
- Customer	OpExp-SUB-C	OpExp-PRI-C	OpExp-SEC-C	OpExp-CS-C
- Commodity	OpExp-SUB-E	OpExp-PRI-E	OpExp-SEC-E	OpExp-CS-E
Total				
(108-350) Transm Land				
- Demand	NCP	-	-	-
- Customer	-	-	-	-
- Commodity	-	-	-	-
Total				

Met-Ed Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
(108-352) Transm Structures				
- Demand	NCP	-	-	-
- Customer	-	-	-	-
- Commodity	-	-	-	-
Total				
(108-353) Transm Station Equipment				
- Demand	NCP	-	-	-
- Customer	-	-	-	-
- Commodity	-	-	-	-
Total				
(108-354) Transm Towers & Fixtures				
- Demand	NCP	-	-	-
- Customer	-	-	-	-
- Commodity	-	-	-	-
Total				
(108-355) Transm Poles & Fixtures				
- Demand	NCP	-	-	-
- Customer	-	-	-	-
- Commodity	-	-	-	-
Total				
(108-356) Transm OH Conductors				
- Demand	NCP	-	-	-
- Customer	-	-	-	-
- Commodity	-	-	-	-
Total				
(108-357) Transm Underground Conduit				
- Demand	NCP	-	-	-
- Customer	-	-	-	-
- Commodity	-	-	-	-
Total				
(108-358) Transm UG Conductors				
- Demand	NCP	-	-	-
- Customer	-	-	-	-
- Commodity	-	-	-	-
Total				
(108-359) Transm Roads				
- Demand	NCP	-	-	-
- Customer	-	-	-	-
- Commodity	-	-	-	-
Total				
(108-360) Land				
- Demand	DIST_364-368-SUB-D	DIST_364-368-PRI-D	DIST_364-368-SEC-D	DIST_364-368-CS-D
- Customer	DIST_364-368-SUB-C	DIST_364-368-PRI-C	DIST_364-368-SEC-C	DIST_364-368-CS-C
- Commodity	DIST_364-368-SUB-E	DIST_364-368-PRI-E	DIST_364-368-SEC-E	DIST_364-368-CS-E
Total				
(108-361) Structures				
- Demand		NCP		
- Customer				
- Commodity				
Total				
(108-362) Station Equip				
- Demand	NCP	NCP		
- Customer				
- Commodity				
Total				
(108-364) Poles				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	STLT-Direct
- Commodity				
Total				
(108-365) OH Conductors				
- Demand	NCP	NCP-PRI	NCP-SEC	-
- Customer		CUS-PRI	CUS-SEC	-
- Commodity		-	-	-

Met-Ed Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
Total				
(108-366) UG Conduit				
- Demand	NCP	NCP-PRI	NCP-SEC	-
- Customer		CUS-PRI	CUS-SEC	-
- Commodity		-	-	-
Total				
(108-367) UG Cond & Dev				
- Demand	NCP	NCP-PRI	NCP-SEC	-
- Customer		CUS-PRI	CUS-SEC	-
- Commodity		-	-	-
Total				
(108-368) Line Transformers				
- Demand	-	NCP-PRI	NCP-SEC	-
- Customer	-	CUS-PRI	CUS-SEC	-
- Commodity	-	-	-	-
Total				
(108-369) Services				
- Demand	-	-	-	-
- Customer	-	-	-	CUS-SEC
- Commodity	-	-	-	-
Total				
(108-370) Meters				
- Demand	-	-	-	-
- Customer	-	-	-	Meters
- Commodity	-	-	-	-
Total				
(108-371) Install on Cust Premise				
- Demand	-	-	-	-
- Customer	-	-	-	OL-Direct
- Commodity	-	-	-	-
Total				
(108-372) Leased Property Cust. Prem.				
- Demand	-	-	-	-
- Customer	-	-	-	OL-Direct
- Commodity	-	-	-	-
Total				
(108-373) Street Lighting				
- Demand	-	-	-	-
- Customer	-	-	-	STLT-Direct
- Commodity	-	-	-	-
Total				

Met-Ed Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
(108-389) Land & Land Rights				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(108-390) Struct & Impmnts -				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(108-391) Office Furn & Equip				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(108-392) Transportation Equip				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(108-393) Stores Equip				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(108-394) Tools, Shop & Garage Equip				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(108-395) Laboratory Equip				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(108-396) Power Operated Equip				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(108-397) Communication Equip				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(108-398) MISC Equip				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				

Met-Ed Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
OTHER RATE BASE ITEMS				
Other Rate Base Items				
Material & Supplies				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Cash Working Capital				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Deferred Storm Damage				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Customer Deposits				
- Demand				
- Customer				Deposits
- Commodity				
Total				
Customer Advances				
- Demand				
- Customer				CUS-RES
- Commodity				
Total				
ADIT				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Capitalized Pension and OPEB				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				

Met-Ed Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
OPERATIONS & MAINTENANCE EXPENSES				
Transmission Expenses				
Operations Expenses				
(560) Operating Supervision & Engineering				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(561) Load Dispatch				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(562) Station Expenses				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(563) Overhead Line Expenses				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(565) Transmission of Electricity by Others				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(566) Miscellaneous transmission expenses				
- Demand	NCP			
- Customer				
- Commodity				
Total				

Met-Ed Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
Maintenance Expense				
(568) Maintenance Supervision and Engineering				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(569) Maintenance of Structures				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(570) Maintenance of Station Equipment				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(571) Maintenance of Overhead Lines				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(572) Maintenance of miscellaneous distribution plant				
- Demand	NCP			
- Customer				
- Commodity				
Total				
Distribution Expenses				
Operations Expenses				
(580) Operation Supervision & Engineering				
- Demand	DistOpExp-SUB-D	DistOpExp-PRI-D	DistOpExp-SEC-D	DistOpExp-CS-D
- Customer	DistOpExp-SUB-C	DistOpExp-PRI-C	DistOpExp-SEC-C	DistOpExp-CS-C
- Commodity	DistOpExp-SUB-E	DistOpExp-PRI-E	DistOpExp-SEC-E	DistOpExp-CS-E
Total				
(581) Load Dispatching				
- Demand	NCP	NCP		
- Customer				
- Commodity				
Total				
(582) Station Expenses				
- Demand	NCP	NCP		
- Customer				
- Commodity				
Total				
(583) Overhead line expenses				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				
(584) Underground line expenses				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				

Met-Ed Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
(586) Meter expenses				
- Demand				
- Customer				Meters
- Commodity				
Total				
(588) Miscellaneous distribution expenses				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(589) Rents				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Maintenance Expense				
(590) Maintenance Supervision and Engineering				
- Demand	DistMtExp-SUB-D	DistMtExp-PRI-D	DistMtExp-SEC-D	DistMtExp-CS-D
- Customer	DistMtExp-SUB-C	DistMtExp-PRI-C	DistMtExp-SEC-C	DistMtExp-CS-C
- Commodity	DistMtExp-SUB-E	DistMtExp-PRI-E	DistMtExp-SEC-E	DistMtExp-CS-E
Total				
(591) Maintenance of Structures				
- Demand		NCP		
- Customer				
- Commodity				
Total				

Met-Ed Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
(592) Maintenance of Station Equipment				
- Demand	NCP	NCP		
- Customer				
- Commodity				
Total				
(593) Maintenance of Overhead Lines				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				
(594) Maintenance of underground lines				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				
(595) Maintenance of line transformers				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				
(596) Maintenance of street lighting and signal systems				
- Demand				
- Customer				STLT-Direct
- Commodity				
Total				
(597) Maintenance of meters				
- Demand				
- Customer				Meters
- Commodity				
Total				
(598) Maintenance of miscellaneous distribution plant				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				

Met-Ed Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
Customer Accounts				
(901) Supervision				
- Demand				CUSTACCLAB-CS-D
- Customer				CUSTACCLAB-CS-C
- Commodity				CUSTACCLAB-CS-E
Total				
(902) Meter Reading Expenses				
- Demand				
- Customer				MR-Exp
- Commodity				
Total				
(903) Collections & Records				
- Demand				
- Customer				ACC903
- Commodity				
Total				
(904) Uncollectables				
- Demand				
- Customer				Uncollectibles
- Commodity				
Total				
(905) Misc. Customer Accounts				
- Demand				
- Customer				CUS-TOT
- Commodity				
Total				
Customer Information				
(907) Supervision				
- Demand				
- Customer				CUS-TOT
- Commodity				
Total				
(908) Customer Information				
- Demand				
- Customer				ACC908
- Commodity				
Total				
(909) Advertising				
- Demand				
- Customer				CUS-SEC
- Commodity				
Total				
(910) Misc. Expense				
- Demand				
- Customer				ACC910
- Commodity				
Total				

Met-Ed Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
Sales				
(911) Sales Supervision				
- Demand				
- Customer				CUS-TOT
- Commodity				
Total				
(913) Advertising Expense				
- Demand				
- Customer				CUS-TOT
- Commodity				
Total				
Administrative & General Expense				
(920) Administrative and General Salaries				
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E
Total				
(921 Office Supplies				
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E
Total				
(922) Admin Expenses				
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E
Total				
(923) Outside Services				
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E
Total				
(924) Property Insurance				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				

Met-Ed Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
(925) Injury and Damages				
- Demand	DISTLAB-SUB-D	DISTLAB-PRI-D	DISTLAB-SEC-D	DISTLAB-CS-D
- Customer	DISTLAB-SUB-C	DISTLAB-PRI-C	DISTLAB-SEC-C	DISTLAB-CS-C
- Commodity	DISTLAB-SUB-E	DISTLAB-PRI-E	DISTLAB-SEC-E	DISTLAB-CS-E
Total				
(926) Pension and Benefits				
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E
Total				
(928) Regulatory Commission Expense				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(930.1) General Advertising				
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E
Total				
(903.2) Misc. Expense				
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E
Total				
(931) Misc. Rent				
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E
Total				
(935) Maint. Of General Plant				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(9XX) Open				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
DEPRECIATION EXPENSE				
Depreciation Expense				
(403-303) Intangible				
- Demand	OpExp-SUB-D	OpExp-PRI-D	OpExp-SEC-D	OpExp-CS-D
- Customer	OpExp-SUB-C	OpExp-PRI-C	OpExp-SEC-C	OpExp-CS-C
- Commodity	OpExp-SUB-E	OpExp-PRI-E	OpExp-SEC-E	OpExp-CS-E
Total				
(403-350) Transm Land				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
Total				

Met-Ed Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
(403-352) Transm Strucutres				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
Total				
(403-353) Transm Station Equipment				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
Total				
(403-354) Transm Towers & Fixtures				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
Total				
(403-355) Transm Poles & Fixtures				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
Total				
(403-356) Transm OH Conductors				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
Total				
(403-357) Transm UG Conduit				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
Total				
(403-358) Transm UG Conductors				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
Total				
(403-359) Transm Roads				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
Total				
(403-360) Land				
- Demand	DIST_364-368-SUB-D	DIST_364-368-PRI-D	DIST_364-368-SEC-D	DIST_364-368-CS-D
- Customer	DIST_364-368-SUB-C	DIST_364-368-PRI-C	DIST_364-368-SEC-C	DIST_364-368-CS-C
- Commodity	DIST_364-368-SUB-E	DIST_364-368-PRI-E	DIST_364-368-SEC-E	DIST_364-368-CS-E
Total				
(403-361) Structures				
- Demand		NCP		
- Customer				
- Commodity				
Total				

Met-Ed Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
(403-362) Station Equip				
- Demand	NCP	NCP		
- Customer				
- Commodity				
Total				
(403-364) Poles				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	STLT-Direct
- Commodity				
Total				
(403-365) OH Conductors				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				
(403-366) UG Conduit				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				

Met-Ed Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
(403-367) UG Conductors				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				
(403-368) Line Transformers				
- Demand		NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				
(403-369) Services				
- Demand				
- Customer				CUS-SEC
- Commodity				
Total				
(403-370) Meters				
- Demand				
- Customer				Meters
- Commodity				
Total				
(403-371) Install on Cust Premise				
- Demand				
- Customer				OL-Direct
- Commodity				
Total				
(403-372) Leased Property Cust. Prem.				
- Demand				
- Customer				OL-Direct
- Commodity				
Total				
(403-373) Streetlight				
- Demand				
- Customer				STLT-Direct
- Commodity				
Total				
(403-389) Land				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(403-390) Structures				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(403-391) Office Equipment				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(403-392) Transportation				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				

Met-Ed Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
(403-393) Stores Equip				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(403-394) Tools, Shop & Garage Equip				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(403-395) Laboratory Equip				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(403-396) Power Equipment				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(403-397) Communication Equip				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(403-398) Misc. Equip				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Amortization and Depletion of Utility Plant				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
IS Adj - Cost of Removal/Salvage				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
IS Adj - Average Net Salvage				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
IS Adj - Depreciation Expense				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				

Met-Ed Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
Amortization				
Amortization	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Demand	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Customer	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
- Commodity				
Total				
Removal of Retained Riders				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Eliminate Amort per IS				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Storm Reserve Amortization				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Extraordinary Storm Reserve Amort				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
COVID-19 Reg Asset Amort				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Streetlight Reg Asset Amort				
- Demand				
- Customer				STLT-Direct
- Commodity				
Total				
Verizon Pole Attach Amort				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				

Met-Ed Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
TAXES				
Taxes Other than Income				
Gross Receipt Taxes				
- Demand	Revenues	Revenues	Revenues	Revenues
- Customer	Revenues	Revenues	Revenues	Revenues
- Commodity	Revenues	Revenues	Revenues	Revenues
Total				
Payroll Taxes				
- Demand	LABOR-SUB-D	LABOR-PRI-D	LABOR-SEC-D	LABOR-CS-D
- Customer	LABOR-SUB-C	LABOR-PRI-C	LABOR-SEC-C	LABOR-CS-C
- Commodity	LABOR-SUB-E	LABOR-PRI-E	LABOR-SEC-E	LABOR-CS-E
Total				
PURTA Taxes				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Real Estate Taxes				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Sales & Use Taxes				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Misc. Taxes				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
IS Adj, Payroll Taxes				
- Demand	LABOR-SUB-D	LABOR-PRI-D	LABOR-SEC-D	LABOR-CS-D
- Customer	LABOR-SUB-C	LABOR-PRI-C	LABOR-SEC-C	LABOR-CS-C
- Commodity	LABOR-SUB-E	LABOR-PRI-E	LABOR-SEC-E	LABOR-CS-E
Total				
Other Taxes				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				

Met-Ed Rate District Allocation to Customer Classes CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
UTILITY PLANT				
Total Intangible Plant				
(301) Organization	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(302) Franchises and Consents	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(303) Intangible Plant	OpExp-SUB	OpExp-PRI	OpExp-SEC	OpExp-CS
Distribution Plant				
(350) Transmission Land	DEM			
(352) Transmission Structures	DEM			
(353) Trans. Station Equipment	DEM			
(354) Trans. Towers & Fixtures	DEM			
(355) Trans. Poles & Fixtures	DEM			
(356) Trans. OH Conductors	DEM			
(357) Underground Conduit	DEM			
(358) Trans. UG Conductors	DEM			
(359) Trans. Roads	DEM			
(360) Land and Land Rights	DIST_364-368-SUB	DIST_364-368-PRI	DIST_364-368-SEC	DIST_364-368-CS
(361) Structures and Improvements		DEM		
(362) Station Equipment	DEM	DEM		
(364) Poles, Towers & Fixtures	DEM	364P	364S	CUS
(365) Overhead Conductors & Devices	DEM	365P	365S	
(366) Underground Conduit	DEM	366P	366S	
(367) Underground Conductors & Device	DEM	367P	367S	
(368) Line Transformers	DEM	368P	368S	
(369) Services				CUS
(370) Meters				CUS
(371) Customer Premises				CUS
(372) Leased Property Cust. Prem.				CUS
(373) Streetlight				CUS

Met-Ed Rate District Allocation to Customer Classes CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
General Plant				
(389) Land	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(390) Structures	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(391) Office Equipment	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(392) Transportation	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(393) Stores Equipment	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(394) Tools & Garage Equip.	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(395) Laboratory	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(396) Power Equipment	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(397) Communication Equipment	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(398) Misc. Equipment	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS

Met-Ed Rate District Allocation to Customer Classes CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
ACCUMULATED DEPRECIATION				
Accumulated Depreciation				
(108-302) Franchise & Consents	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-303) Intangible Plant	OpExp-SUB	OpExp-PRI	OpExp-SEC	OpExp-CS
(108-350) Transm Land	DEM			
(108-352) Transm Structures	DEM			
(108-353) Transm Station Equipment	DEM			
(108-354) Transm Towers & Fixtures	DEM			
(108-355) Transm Poles & Fixtures	DEM			
(108-356) Transm OH Conductors	DEM			
(108-357) Transm Underground Conduit	DEM			
(108-358) Transm UG Conductors	DEM			
(108-359) Transm Roads	DEM			
(108-360) Land	DIST_364-368-SUB	DIST_364-368-PRI	DIST_364-368-SEC	DIST_364-368-CS
(108-361) Structures		DEM		
(108-362) Station Equip	DEM	DEM		
(108-364) Poles	DEM	364P	364S	CUS
(108-365) OH Conductors	DEM	365P	365S	
(108-366) UG Conduit	DEM	366P	366S	
(108-367) UG Cond & Dev	DEM	367P	367S	
(108-368) Line Transformers	DEM	368P	368S	
(108-369) Services				CUS
(108-370) Meters				CUS
(108-371) Install on Cust Premise				CUS
(108-372) Leased Property Cust. Prem.				CUS
(108-373) Street Lighting				CUS
(108-389) Land & Land Rights	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-390) Struct & Impmnts -	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-391) Office Furn & Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-392) Transportation Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-393) Stores Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-394) Tools, Shop & Garage Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-395) Laboratory Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-396) Power Operated Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-397) Communication Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-398) MISC Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS

Met-Ed Rate District Allocation to Customer Classes CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
OTHER RATE BASE ITEMS				
Other Rate Base Items				
Material & Supplies	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Cash Working Capital	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Deferred Storm Damage	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Customer Deposits				CUS
Customer Advances				CUS
ADIT	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Capitalized Pension and OPEB	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS

Met-Ed Rate District Allocation to Customer Classes CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
OPERATIONS & MAINTENANCE EXPENSES				
Transmission Expenses				
Operations Expenses				
(560) Operating Supervision & Engineering	DEM			
(561) Load Dispatch	DEM			
(562) Station Expenses	DEM			
(563) Overhead Line Expenses	DEM			
(565) Transmission of Electricity by Others	DEM			
(566) Miscellaneous transmission expenses	DEM			
Maintenance Expense				
(568) Maintenance Supervision and Engineering	DEM			
(569) Maintenance of Structures	DEM			
(570) Maintenance of Station Equipment	DEM			
(571) Maintenance of Overhead Lines	DEM			
(572) Maintenance of miscellaneous distribution	DEM			
Distribution Expenses				
Operations Expenses				
(580) Operation Supervision & Engineering	DistOpExp-SUB	DistOpExp-PRI	DistOpExp-SEC	DistOpExp-CS
(581) Load Dispatching	DEM	DEM		
(582) Station Expenses	DEM	DEM		
(583) Overhead line expenses	DEM	365P	365S	
(584) Underground line expenses	DEM	367P	367S	
(586) Meter expenses				CUS
(588) Miscellaneous distribution expenses	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(589) Rents	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Maintenance Expense				
(590) Maintenance Supervision and Engineering	DistMtExp-SUB	DistMtExp-PRI	DistMtExp-SEC	DistMtExp-CS
(591) Maintenance of Structures	DEM	DEM		
(592) Maintenance of Station Equipment	DEM	DEM		
(593) Maintenance of Overhead Lines	DEM	365P	365S	
(594) Maintenance of underground lines	DEM	367P	367S	
(595) Maintenance of line transformers	DEM	368P	368S	
(596) Maintenance of street lighting and signal systems				CUS
(597) Maintenance of meters				CUS
(598) Maintenance of miscellaneous distribution	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS

Met-Ed Rate District Allocation to Customer Classes CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
Customer Accounts				
(901) Supervision				CUS
(902) Meter Reading Expenses				CUS
(903) Collections & Records				CUS
(904) Uncollectables				CUS
(905) Misc. Customer Accounts				CUS
(903) Collections & Records				
(907) Supervision				CUS
(908) Customer Information				CUS
(909) Advertising				CUS
(910) Misc. Expense				CUS
Sales				
(911) Sales Supervision				CUS
(913) Advertising Expense				CUS
Administrative & General Expense				
(920) Administrative and General Salaries	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(921 Office Supplies	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(922) Admin Expenses	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(923) Outside Services	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(924) Property Insurance	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(925) Injury and Damages	DISTLAB-SUB	DISTLAB-PRI	DISTLAB-SEC	DISTLAB-CS
(926) Pension and Benefits	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(928) Regulatory Commission Expense	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(930.1) General Advertising	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(903.2) Misc. Expense	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(931) Misc. Rent	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(935) Maint. Of General Plant	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(9XX) Open	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS

Met-Ed Rate District Allocation to Customer Classes CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
DEPRECIATION EXPENSE				
Depreciation Expense				
(403-303) Intangible	OpExp-SUB	OpExp-PRI	OpExp-SEC	OpExp-CS
(403-350) Transm Land	DEM			
(403-352) Transm Strucutres	DEM			
(403-353) Transm Station Equipment	DEM			
(403-354) Transm Towers & Fixtures	DEM			
(403-355) Transm Poles & Fixtures	DEM			
(403-356) Transm OH Conductors	DEM			
(403-357) Transm UG Conduit	DEM			
(403-358) Transm UG Conductors	DEM			
(403-359) Transm Roads	DEM			
(403-360) Land	DIST_364-368-SUB	DIST_364-368-PRI	DIST_364-368-SEC	DIST_364-368-CS
(403-361) Structures		DEM		
(403-362) Station Equip	DEM	DEM		
(403-364) Poles	DEM	364P	364S	CUS
(403-365) OH Conductors	DEM	365P	365S	
(403-366) UG Conduit	DEM	366P	366S	
(403-367) UG Conductors	DEM	367P	367S	
(403-368) Line Transformers	DEM	368P	368S	
(403-369) Services				CUS
(403-370) Meters				CUS
(403-371) Install on Cust Premise				CUS
(403-372) Leased Property Cust. Prem.				CUS
(403-373) Streetlight				CUS
(403-389) Land	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-390) Structures	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-391) Office Equipment	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-392) Transportation	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-393) Stores Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-394) Tools, Shop & Garage Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-395) Laboratory Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-396) Power Equipment	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-397) Communication Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-398) Misc. Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Amortization and Depletion of Utility Plant	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
IS Adj - Cost of Removal/Salvage	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
IS Adj - Average Net Salvage	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
IS Adj - Depreciation Expense	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS

Met-Ed Rate District Allocation to Customer Classes CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
Amortization Expenses				
Amortization	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Removal of Retained Riders	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Eliminate Amort per IS	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Storm Reserve Amortization	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Extraordinary Storm Reserve Amort	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
COVID-19 Reg Asset Amort	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Streetlight Reg Asset Amort				CUS
Verizon Pole Attach Amort	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
TAXES				
Taxes Other than Income				
Gross Receipt Taxes	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Payroll Taxes	LABOR-SUB	LABOR-PRI	LABOR-SEC	LABOR-CS
PURTA Taxes	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Real Estate Taxes	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Sales & Use Taxes	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Misc. Taxes	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
IS Adj, Payroll Taxes	LABOR-SUB	LABOR-PRI	LABOR-SEC	LABOR-CS
Other Taxes	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS

Met-Ed Rate District Summary of Allocators Description		Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT
External Allocators													
STLT-Direct	Direct to Street Lighting	100.00%											100.0%
OL-Direct	Direct to Area Lighting	100.00%										100.0%	
Revenues	Tariff Revenue Allocator	100.00%	71.4%	0.1%	3.7%	12.5%	2.4%	6.2%	2.2%	0.0%	0.0%	0.1%	1.3%
CUS-RES	Customers - Residential	100.00%	100.0%	0.0%									
CUS-PRI	Number of Customers at Primary Level	100.00%	0.0%	0.0%	0.0%	5.0%	0.8%	90.4%	3.1%	0.3%	0.0%	0.0%	0.3%
CUS-SEC	Number of Customers at Secondary Level	100.00%	88.1%	0.0%	6.9%	4.6%	0.1%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%
CUS-TOT	Customers - Total	100.00%	88.2%	0.0%	6.9%	4.4%	0.1%	0.1%	0.0%	0.0%	0.0%	0.1%	0.1%
NCP	Max NCP	100.00%	46.6%	0.1%	1.2%	20.5%	7.0%	17.6%	6.6%	0.0%	0.0%	0.1%	0.3%
NCP-PRI	NCP Demand Pri	100.00%	0.0%	0.0%	0.0%	0.2%	0.8%	71.6%	27.4%	0.0%	0.0%	0.0%	0.0%
NCP-SEC	NCP Demand Sec	100.00%	60.6%	0.1%	1.5%	26.6%	8.9%	1.4%	0.3%	0.0%	0.1%	0.1%	0.4%
Deposits	Customer Deposits	100.00%	48.7%	0.1%	4.8%	31.3%	3.8%	9.5%	1.9%	0.0%	0.0%	0.0%	0.0%
ACC903	Account 903 Expenses (incl. CC Fees)	100.00%	90.0%	0.0%	5.9%	3.7%	0.1%	0.1%	0.0%	0.0%	0.0%	0.1%	0.1%
ACC908	Account 908 Expenses (incl. EV Rebates)	100.00%	83.6%	0.1%	9.6%	6.1%	0.1%	0.1%	0.0%	0.0%	0.0%	0.2%	0.1%
ACC910	Account 910 Expenses (incl. LI Outreach)	100.00%	88.7%	0.0%	6.6%	4.2%	0.1%	0.1%	0.0%	0.0%	0.0%	0.1%	0.1%
Meters	Meter Plant	100.00%	79.0%	0.1%	7.4%	10.1%	0.4%	3.0%	0.0%	0.0%	0.0%	0.0%	0.0%
MR-Exp	Meter Reading Expense	100.00%	88.2%	0.0%	6.9%	4.4%	0.1%	0.1%	0.0%	0.0%	0.0%	0.1%	0.1%
Uncollectibles	Uncollectibles	100.00%	95.1%	0.0%	0.7%	2.3%	0.5%	1.2%		0.0%	0.0%	0.0%	0.2%

Met-Ed Rate District Summary of Allocators Description	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT
Internal Allocators												
TOTPLT-SUB-D	100.00%	46.55%	0.08%	1.17%	20.47%	7.03%	17.64%	6.60%	0.01%	0.04%	0.06%	0.34%
TOTPLT-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTPLT-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTPLT-PRI-D	100.00%	44.93%	0.08%	1.13%	19.77%	6.81%	19.53%	7.33%	0.01%	0.04%	0.05%	0.33%
TOTPLT-PRI-C	100.00%	0.00%	0.00%	0.00%	5.04%	0.81%	90.41%	3.09%	0.33%	0.00%	0.00%	0.33%
TOTPLT-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTPLT-SEC-D	100.00%	60.55%	0.11%	1.50%	26.56%	8.91%	1.44%	0.35%	0.01%	0.05%	0.07%	0.44%
TOTPLT-SEC-C	100.00%	88.14%	0.04%	6.91%	4.58%	0.07%	0.00%	0.00%	0.01%	0.01%	0.13%	0.10%
TOTPLT-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTPLT-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTPLT-CS-C	100.00%	77.18%	0.06%	6.42%	6.21%	0.20%	1.15%	0.00%	0.02%	0.02%	1.27%	7.48%
TOTPLT-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPLT-SUB-D	100.00%	46.55%	0.08%	1.17%	20.47%	7.03%	17.64%	6.60%	0.01%	0.04%	0.06%	0.34%
DISTPLT-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPLT-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPLT-PRI-D	100.00%	44.93%	0.08%	1.13%	19.76%	6.81%	19.53%	7.33%	0.01%	0.04%	0.05%	0.33%
DISTPLT-PRI-C	100.00%	0.00%	0.00%	0.00%	5.04%	0.81%	90.41%	3.09%	0.33%	0.00%	0.00%	0.33%
DISTPLT-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPLT-SEC-D	100.00%	60.55%	0.11%	1.50%	26.56%	8.91%	1.44%	0.35%	0.01%	0.05%	0.07%	0.44%
DISTPLT-SEC-C	100.00%	88.14%	0.04%	6.91%	4.58%	0.07%	0.00%	0.00%	0.01%	0.01%	0.13%	0.10%
DISTPLT-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPLT-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPLT-CS-C	100.00%	76.64%	0.06%	6.47%	6.30%	0.20%	1.17%	0.00%	0.02%	0.02%	1.33%	7.80%
DISTPLT-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DIST_364-368-SUB-D	100.00%	46.55%	0.08%	1.17%	20.47%	7.03%	17.64%	6.60%	0.01%	0.04%	0.06%	0.34%
DIST_364-368-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DIST_364-368-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DIST_364-368-PRI-D	100.00%	0.00%	0.00%	0.00%	0.23%	0.80%	71.56%	27.41%	0.00%	0.00%	0.00%	0.00%
DIST_364-368-PRI-C	100.00%	0.00%	0.00%	0.00%	5.04%	0.81%	90.41%	3.09%	0.33%	0.00%	0.00%	0.33%
DIST_364-368-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DIST_364-368-SEC-D	100.00%	60.55%	0.11%	1.50%	26.56%	8.91%	1.44%	0.35%	0.01%	0.05%	0.07%	0.44%
DIST_364-368-SEC-C	100.00%	88.14%	0.04%	6.91%	4.58%	0.07%	0.00%	0.00%	0.01%	0.01%	0.13%	0.10%
DIST_364-368-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DIST_364-368-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DIST_364-368-CS-C	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
DIST_364-368-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABOR-SUB-D	100.00%	46.55%	0.08%	1.17%	20.47%	7.03%	17.64%	6.60%	0.01%	0.04%	0.06%	0.34%
LABOR-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABOR-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABOR-PRI-D	100.00%	45.70%	0.08%	1.14%	20.10%	6.92%	18.64%	6.98%	0.01%	0.04%	0.05%	0.34%
LABOR-PRI-C	100.00%	0.00%	0.00%	0.00%	5.04%	0.81%	90.41%	3.09%	0.33%	0.00%	0.00%	0.33%
LABOR-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Met-Ed Rate District Summary of Allocators Description	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT
LABOR-SEC-D	100.00%	60.55%	0.11%	1.50%	26.56%	8.91%	1.44%	0.35%	0.01%	0.05%	0.07%	0.44%
LABOR-SEC-C	100.00%	88.14%	0.04%	6.91%	4.58%	0.07%	0.00%	0.00%	0.01%	0.01%	0.13%	0.10%
LABOR-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABOR-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABOR-CS-C	100.00%	83.38%	0.05%	6.36%	5.54%	0.16%	0.89%	0.00%	0.01%	0.01%	0.21%	3.38%
LABOR-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTLAB-SUB-D	100.00%	46.55%	0.08%	1.17%	20.47%	7.03%	17.64%	6.60%	0.01%	0.04%	0.06%	0.34%
DISTLAB-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTLAB-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTLAB-PRI-D	100.00%	45.70%	0.08%	1.14%	20.10%	6.92%	18.63%	6.98%	0.01%	0.04%	0.05%	0.34%
DISTLAB-PRI-C	100.00%	0.00%	0.00%	0.00%	5.04%	0.81%	90.41%	3.09%	0.33%	0.00%	0.00%	0.33%
DISTLAB-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTLAB-SEC-D	100.00%	60.55%	0.11%	1.50%	26.56%	8.91%	1.44%	0.35%	0.01%	0.05%	0.07%	0.44%
DISTLAB-SEC-C	100.00%	88.14%	0.04%	6.91%	4.58%	0.07%	0.00%	0.00%	0.01%	0.01%	0.13%	0.10%
DISTLAB-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTLAB-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTLAB-CS-C	100.00%	72.69%	0.07%	6.61%	8.36%	0.34%	2.32%	0.00%	0.02%	0.02%	0.35%	9.23%
DISTLAB-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTACCLAB-SUB-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTACCLAB-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTACCLAB-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTACCLAB-PRI-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTACCLAB-PRI-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTACCLAB-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTACCLAB-SEC-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTACCLAB-SEC-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTACCLAB-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTACCLAB-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTACCLAB-CS-C	100.00%	89.90%	0.04%	5.92%	3.78%	0.06%	0.08%	0.00%	0.01%	0.01%	0.11%	0.09%
CUSTACCLAB-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTINFOLAB-SUB-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTINFOLAB-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTINFOLAB-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTINFOLAB-PRI-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTINFOLAB-PRI-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTINFOLAB-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTINFOLAB-SEC-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTINFOLAB-SEC-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTINFOLAB-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTINFOLAB-CS-D	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTINFOLAB-CS-C	0.00%	88.58%	0.04%	6.69%	4.27%	0.06%	0.09%	0.01%	0.01%	0.01%	0.13%	0.10%
CUSTINFOLAB-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
NONAGLAB-SUB-D	100.00%	46.55%	0.08%	1.17%	20.47%	7.03%	17.64%	6.60%	0.01%	0.04%	0.06%	0.34%
NONAGLAB-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
NONAGLAB-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
NONAGLAB-PRI-D	100.00%	45.70%	0.08%	1.14%	20.10%	6.92%	18.63%	6.98%	0.01%	0.04%	0.05%	0.34%
NONAGLAB-PRI-C	100.00%	0.00%	0.00%	0.00%	5.04%	0.81%	90.41%	3.09%	0.33%	0.00%	0.00%	0.33%
NONAGLAB-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Met-Ed Rate District Summary of Allocators Description	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT
NONAGLAB-SEC-D	100.00%	60.55%	0.11%	1.50%	26.56%	8.91%	1.44%	0.35%	0.01%	0.05%	0.07%	0.44%
NONAGLAB-SEC-C	100.00%	88.14%	0.04%	6.91%	4.58%	0.07%	0.00%	0.00%	0.01%	0.01%	0.13%	0.10%
NONAGLAB-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
NONAGLAB-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
NONAGLAB-CS-C	100.00%	83.42%	0.05%	6.35%	5.54%	0.16%	0.88%	0.00%	0.01%	0.01%	0.20%	3.36%
NONAGLAB-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistOpExp-SUB-D	100.00%	46.55%	0.08%	1.17%	20.47%	7.03%	17.64%	6.60%	0.01%	0.04%	0.06%	0.34%
DistOpExp-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistOpExp-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistOpExp-PRI-D	100.00%	46.48%	0.08%	1.16%	20.44%	7.02%	17.72%	6.63%	0.01%	0.04%	0.06%	0.34%
DistOpExp-PRI-C	100.00%	0.00%	0.00%	0.00%	5.04%	0.81%	90.41%	3.09%	0.33%	0.00%	0.00%	0.33%
DistOpExp-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistOpExp-SEC-D	100.00%	60.55%	0.11%	1.50%	26.56%	8.91%	1.44%	0.35%	0.01%	0.05%	0.07%	0.44%
DistOpExp-SEC-C	100.00%	88.14%	0.04%	6.91%	4.58%	0.07%	0.00%	0.00%	0.01%	0.01%	0.13%	0.10%
DistOpExp-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistOpExp-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistOpExp-CS-C	100.00%	78.97%	0.09%	7.37%	10.07%	0.43%	3.01%	0.00%	0.02%	0.03%	0.00%	0.00%
DistOpExp-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistMtExp-SUB-D	100.00%	46.55%	0.08%	1.17%	20.47%	7.03%	17.64%	6.60%	0.01%	0.04%	0.06%	0.34%
DistMtExp-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistMtExp-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistMtExp-PRI-D	100.00%	44.76%	0.08%	1.12%	19.69%	6.79%	19.72%	7.40%	0.01%	0.04%	0.05%	0.33%
DistMtExp-PRI-C	100.00%	0.00%	0.00%	0.00%	5.04%	0.81%	90.41%	3.09%	0.33%	0.00%	0.00%	0.33%
DistMtExp-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistMtExp-SEC-D	100.00%	60.55%	0.11%	1.50%	26.56%	8.91%	1.44%	0.35%	0.01%	0.05%	0.07%	0.44%
DistMtExp-SEC-C	100.00%	88.14%	0.04%	6.91%	4.58%	0.07%	0.00%	0.00%	0.01%	0.01%	0.13%	0.10%
DistMtExp-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistMtExp-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistMtExp-CS-C	100.00%	67.73%	0.08%	6.32%	8.63%	0.37%	2.59%	0.00%	0.02%	0.03%	0.00%	14.24%
DistMtExp-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OpExp-SUB-D	100.00%	46.55%	0.08%	1.17%	20.47%	7.03%	17.64%	6.60%	0.01%	0.04%	0.06%	0.34%
OpExp-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OpExp-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OpExp-PRI-D	100.00%	45.10%	0.08%	1.13%	19.84%	6.84%	19.32%	7.25%	0.01%	0.04%	0.05%	0.33%
OpExp-PRI-C	100.00%	0.00%	0.00%	0.00%	5.04%	0.81%	90.41%	3.09%	0.33%	0.00%	0.00%	0.33%
OpExp-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OpExp-SEC-D	100.00%	60.55%	0.11%	1.50%	26.56%	8.91%	1.44%	0.35%	0.01%	0.05%	0.07%	0.44%
OpExp-SEC-C	100.00%	88.14%	0.04%	6.91%	4.58%	0.07%	0.00%	0.00%	0.01%	0.01%	0.13%	0.10%
OpExp-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OpExp-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OpExp-CS-C	100.00%	87.15%	0.04%	5.53%	4.59%	0.19%	0.68%	0.00%	0.01%	0.01%	0.15%	1.64%
OpExp-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Met-Ed Rate District
Summary of Classifiers

Classifier Description	Classifier Code	Total	- Demand	- Customer	- Commodity
External Classifiers					
Common					
Customer Factor	CUS	100.00%	0.00%	100.00%	0.00%
Demand Factor	DEM	100.00%	100.00%	0.00%	0.00%
Commodity Factor	COM	100.00%	0.00%	0.00%	100.00%
364 Primary Classifier	364P	100.00%	27.88%	72.12%	0.00%
364 Secondary Classifier	364S	100.00%	27.88%	72.12%	0.00%
365 Primary Classifier	365P	100.00%	4.88%	95.12%	0.00%
365 Secondary Classifier	365S	100.00%	4.88%	95.12%	0.00%
366 Primary Classifier	366P	100.00%	100.00%	0.00%	0.00%
366 Secondary Classifier	366S	100.00%	100.00%	0.00%	0.00%
367 Primary Classifier	367P	100.00%	6.82%	93.18%	0.00%
367 Secondary Classifier	367S	100.00%	6.82%	93.18%	0.00%
368 Primary Classifier	368P	100.00%	45.49%	54.51%	0.00%
368 Secondary Classifier	368S	100.00%	45.49%	54.51%	0.00%

Met-Ed Rate District
Summary of Classifiers

Classifier Description	Classifier Code	Total	- Demand	- Customer	- Commodity
Internal Classifiers - Derivation and Supporting Data					
TOTPLT					
Total Plant Subtransmission	TOTPLT-SUB	100.00%	100.00%	0.00%	0.00%
Total Plant Primary	TOTPLT-PRI	100.00%	83.25%	16.75%	0.00%
Total Plant Secondary	TOTPLT-SEC	100.00%	20.07%	79.93%	0.00%
Total Plant Customer	TOTPLT-CS	100.00%	0.00%	100.00%	0.00%
DISTPLT					
Dist. Plant Subtransmission	DISTPLT-SUB	100.00%	100.00%	0.00%	0.00%
Dist. Plant Primary	DISTPLT-PRI	100.00%	83.62%	16.38%	0.00%
Dist. Plant Secondary	DISTPLT-SEC	100.00%	20.45%	79.55%	0.00%
Dist. Plant Customer	DISTPLT-CS	100.00%	0.00%	100.00%	0.00%
DISTPLT_364-368					
Acct. 364-368 Subtransmission	DIST_364-368-SUB	100.00%	100.00%	0.00%	0.00%
Acct. 364-368 Primary	DIST_364-368-PRI	100.00%	15.14%	84.86%	0.00%
Acct. 364-368 Secondary	DIST_364-368-SEC	100.00%	20.45%	79.55%	0.00%
Acct. 364-368 Customer	DIST_364-368-CS	100.00%	0.00%	100.00%	0.00%
LABOR					
Labor Subtransmission	LABOR-SUB	100.00%	100.00%	0.00%	0.00%
LABOR Primary	LABOR-PRI	100.00%	78.32%	21.68%	0.00%
LABOR Secondary	LABOR-SEC	100.00%	7.69%	92.31%	0.00%
LABOR Customer	LABOR-CS	100.00%	0.00%	100.00%	0.00%

Met-Ed Rate District
Summary of Classifiers

Classifier Description	Classifier Code	Total	- Demand	- Customer	- Commodity
Dist Labor					
Dist Labor Subtransmission	DISTLAB-SUB	100.00%	100.00%	0.00%	0.00%
Dist Labor Primary	DISTLAB-PRI	100.00%	78.27%	21.73%	0.00%
Dist Labor Secondary	DISTLAB-SEC	100.00%	7.56%	92.44%	0.00%
Dist Labor Customer	DISTLAB-CS	100.00%	0.00%	100.00%	0.00%
Cust Accts Labor					
CA Labor Subtransmission	CUSTACCLAB-SUB	0.00%	0.00%	0.00%	0.00%
CA Labor Primary	CUSTACCLAB-PRI	0.00%	0.00%	0.00%	0.00%
CA Labor Secondary	CUSTACCLAB-SEC	0.00%	0.00%	0.00%	0.00%
CA Labor Customer	CUSTACCLAB-CS	100.00%	0.00%	100.00%	0.00%
Cust Info Labor					
CI Labor Subtransmission	CUSTINFOLAB-SUB	0.00%	0.00%	0.00%	0.00%
CI Labor Primary	CUSTINFOLAB-PRI	0.00%	0.00%	0.00%	0.00%
CI Labor Secondary	CUSTINFOLAB-SEC	0.00%	0.00%	0.00%	0.00%
CI Labor Customer	CUSTINFOLAB-CS	100.00%	0.00%	100.00%	0.00%
Dist+Cust Labor					
Dist+Cust Labor Subtransmission	NONAGLAB-SUB	100.00%	100.00%	0.00%	0.00%
Dist+Cust Labor Primary	NONAGLAB-PRI	100.00%	78.27%	21.73%	0.00%
Dist+Cust Labor Secondary	NONAGLAB-SEC	100.00%	7.56%	92.44%	0.00%
Dist+Cust Labor Customer	NONAGLAB-CS	100.00%	0.00%	100.00%	0.00%
DistOpExp					
DistOpExp Subtransmission	DistOpExp-SUB	100.00%	100.00%	0.00%	0.00%
DistOpExp Primary	DistOpExp-PRI	100.00%	97.20%	2.80%	0.00%
DistOpExp Secondary	DistOpExp-SEC	100.00%	4.88%	95.12%	0.00%
DistOpExp Customer	DistOpExp-CS	100.00%	0.00%	100.00%	0.00%
DistMtExp					
DistMtExp Subtransmission	DistMtExp-SUB	100.00%	100.00%	0.00%	0.00%
DistMtExp Primary	DistMtExp-PRI	100.00%	57.16%	42.84%	0.00%
DistMtExp Secondary	DistMtExp-SEC	100.00%	4.96%	95.04%	0.00%
DistMtExp Customer	DistMtExp-CS	100.00%	0.00%	100.00%	0.00%
Operating Expenses					
Operating Expenses Subtransmission	OpExp-SUB	100.00%	100.00%	0.00%	0.00%
Operating Expenses Primary	OpExp-PRI	100.00%	65.34%	34.66%	0.00%
Operating Expenses Secondary	OpExp-SEC	100.00%	6.34%	93.66%	0.00%
Operating Expenses Customer	OpExp-CS	100.00%	0.00%	100.00%	0.00%

Met-Ed Rate District Functional Factors	Code	Total	Subtransmission	Primary	Secondary	Customer Service
EXTERNAL FUNCTIONAL FACTORS						
Customer Service Only	CUSTSERVICE	100.0%	0.0%	0.0%	0.0%	100.0%
Primary Distribution Only	PRIMARY	100.0%	0.0%	100.0%	0.0%	0.0%
Secondary Distribution Only	SECONDARY	100.0%	0.0%	0.0%	100.0%	0.0%
Subtransmission Only	SUBTRANSMISSION	100.0%	100.0%	0.0%	0.0%	0.0%
Account 362 Station Equipment (Plant)	ACC362-PLT	100.0%	3.4%	96.6%	0.0%	0.0%
Account 364 Poles, Towers & Fixtures (Plant)	ACC364-PLT	100.0%	0.6%	5.4%	92.5%	1.5%
Account 365 Overhead Conductors & Devices (Plant)	ACC365-PLT	100.0%	0.2%	5.0%	94.8%	0.0%
Account 366 Underground Conduit (Plant)	ACC366-PLT	100.0%	0.0%	3.9%	96.1%	0.0%
Account 367 Underground Conductors & Device (Plan	ACC367-PLT	100.0%	0.5%	0.3%	99.3%	0.0%
Account 362 Station Equipment (A/D)	ACC362-AD	100.0%	0.8%	99.2%	0.0%	0.0%
Account 364 Poles, Towers & Fixtures (A/D)	ACC364-AD	100.0%	0.3%	5.5%	92.8%	1.5%
Account 365 Overhead Conductors & Devices (A/D)	ACC365-AD	100.0%	0.5%	5.0%	94.4%	0.0%
Account 366 Underground Conduit (A/D)	ACC366-AD	100.0%	0.0%	3.9%	96.1%	0.0%
Account 367 Underground Conductors & Device (A/D	ACC367-AD	100.0%	0.4%	0.3%	99.4%	0.0%
INTERNAL FUNCTIONAL FACTORS						
Rate Base Factor	RB	100.0%	1.3%	13.7%	78.0%	7.1%
Total Distribution Plant Factor	DISTPLT	100.0%	1.5%	13.6%	73.5%	11.4%
Total Distribution 364-368 Factor	DISTPLT_364-368	100.0%	0.3%	3.4%	96.0%	0.3%
Total Utility Plant Factor	TOTPLT	100.0%	1.5%	13.5%	73.4%	11.7%
Total General Plant Factor	GENPLT	100.0%	1.5%	13.6%	73.5%	11.4%
Distribution Operating Expenses Factor	DISTOPEXP	100.0%	0.1%	44.6%	24.6%	30.8%
Distribution Maintenance Expenses Factor	DISTMTEXP	100.0%	0.2%	9.9%	87.4%	2.4%
Distribution Expenses Factor	DISTEXP	100.0%	0.2%	10.7%	86.0%	3.1%
Labor Expenses	LABOR	100.0%	0.9%	13.8%	67.0%	18.3%
Dist Labor Expenses	DISTLAB	100.0%	0.4%	15.7%	76.4%	7.5%
Customer Labor Expenses	CUSTLAB	100.0%	0.0%	0.0%	0.0%	100.0%
A&G Labor Expenses	AGLAB	100.0%	1.2%	13.7%	71.8%	13.3%
Non-A&G Labor Expenses	NONAGLAB	100.0%	0.3%	13.8%	67.3%	18.5%
Total Operating Expenses excl. A&G Factor	OPEXP	100.0%	0.6%	9.4%	69.0%	21.1%

Met-Ed Rate District Functional Factors	Code	Total	Subtransmission	Primary	Secondary	Customer Service
INTERNAL FUNCTIONAL FACTORS DERIVATION						
Total Distribution Plant		3,377,410	50,023	458,758	2,482,352	386,278
Total Distribution Plant Factor	DISTPLT	100.0%	1.5%	13.6%	73.5%	11.4%
Total Distribution 364-368		2,554,086	7,069	87,443	2,450,738	8,836
Total Distribution 364-368 Factor	DISTPLT_364-368	100.0%	0.3%	3.4%	96.0%	0.3%
Total General Plant		218,720	3,239	29,709	160,756	25,015
Total General Plant Factor	GENPLT	100.0%	1.5%	13.6%	73.5%	11.4%
Total Utility Plant		3,701,466	53,882	498,355	2,715,785	433,444
Total Utility Plant Factor	TOTPLT	100.0%	1.5%	13.5%	73.4%	11.7%
Distribution Operating Expenses		2,522	1	1,124	621	775
Distribution Operating Expenses Factor	DISTOPEXP	100.0%	0.1%	44.6%	24.6%	30.8%
Distribution Maintenance Expenses		110,690	207	11,009	96,771	2,703
Distribution Maintenance Expenses Factor	DISTMTEXP	100.0%	0.2%	9.9%	87.4%	2.4%
Distribution Expense		113,212	208	12,133	97,393	3,479
Distribution Expense Factor	DISTEXP	100.0%	0.2%	10.7%	86.0%	3.1%
Total Operating Expenses excl. A&G		156,315	916	14,656	107,832	32,910
Total Operating Expenses excl. A&G Factor	OPEXP	100.0%	0.6%	9.4%	69.0%	21.1%

Met-Ed Rate District
Billing Determinants
Test Period 12 Months Ended December 2025

Schedule	Normalized kWh	kWh %	Customers	%
R	5,857,567,027	41.5%	525,508	88.2%
GSV	10,064,727	0.1%	252	0.0%
GSS	151,865,272	1.1%	41,202	6.9%
GSM	2,610,563,574	18.5%	26,308	4.4%
GSL	862,656,896	6.1%	399	0.1%
GP	2,723,839,928	19.3%	582	0.1%
TP	1,848,231,542	13.1%	33	0.0%
BRD	1,092,299	0.0%	70	0.0%
MS	4,347,594	0.0%	55	0.0%
POL	4,007,790	0.0%	783	0.1%
STLT	25,935,220	0.2%	610	0.1%
Total	**14,100,171,868**	**100.00%**	**595,801**	**100.00%**

Penelec Rate District COSS Summary	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT
Current Delivery Service Rates												
Rate base	$ 2,269,068	$ 1,621,525	$ 2,693	$ 161,127	$ 241,581	$ 55,061	$ 84,854	$ 41,142	$ 535	$ 2,272	$ 9,124	$ 49,153
Net operating income	$ 96,325	$ 55,505	$ 383	$ (4,936)	$ 28,584	$ 8,193	$ 6,220	$ 6,095	$ (44)	$ 393	$ 601	$ (4,668)
Rate of return	4.25%	3.42%	14.23%	-3.06%	11.83%	14.88%	7.33%	14.81%	-8.14%	17.28%	6.59%	-9.50%
Relative rate of return	100%	81%	335%	-72%	279%	350%	173%	349%	-192%	407%	155%	-224%
Revenues	$ 496,804	$ 331,490	$ 1,004	$ 19,858	$ 77,855	$ 18,822	$ 22,189	$ 13,984	$ 17	$ 879	$ 3,326	$ 7,378
Test Period Usage (MWh)	12,517,554	4,312,760	13,948	202,621	2,897,971	919,326	1,495,019	2,608,661	313	23,932	11,027	31,976
Revenue per MWh	$ 0.04	$ 0.08	$ 0.07	$ 0.10	$ 0.03	$ 0.02	$ 0.01	$ 0.01	$ 0.06	$ 0.04	$ 0.30	$ 0.23
Revenues at Equalized Rates of Return												
Rate of return	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%
Revenue required	$ 629,767	$ 444,453	$ 799	$ 45,238	$ 67,222	$ 14,110	$ 23,621	$ 10,498	$ 138	$ 612	$ 3,588	$ 19,488
Revenue deficiency	$ 132,963	$ 112,963	$ (205)	$ 25,380	$ (10,633)	$ (4,712)	$ 1,432	$ (3,485)	$ 121	$ (268)	$ 262	$ 12,110
Percent increase required	26.8%	34.1%	-20.4%	127.8%	-13.7%	-25.0%	6.5%	-24.9%	694.8%	-30.4%	7.9%	164.1%
Test Period Usage (MWh)	12,517,554	4,312,760	13,948	202,621	2,897,971	919,326	1,495,019	2,608,661	313	23,932	11,027	31,976
Revenue Required per MWh	$ 0.05	$ 0.10	$ 0.06	$ 0.22	$ 0.02	$ 0.02	$ 0.02	$ 0.00	$ 0.44	$ 0.03	$ 0.33	$ 0.61
Revenue Deficiency per MWh	$ 0.01	$ 0.03	$ (0.01)	$ 0.13	$ (0.00)	$ (0.01)	$ 0.00	$ (0.00)	$ 0.39	$ (0.01)	$ 0.02	$ 0.38

Rate Class	Proposed Class ROR	Overall ROR
R	3.42%	4.25%
GSV	14.23%	4.25%
GSS	-3.06%	4.25%
GSM	11.83%	4.25%
GSL	14.88%	4.25%
GP	7.33%	4.25%
TP	14.81%	4.25%
BRD	-8.14%	4.25%
H	17.28%	4.25%
POL	6.59%	4.25%
STLT	-9.50%	4.25%

Penelec Rate District COSS Summary	Total Company	Residential Service R	Volunteer GSV	Small GSS	Medium GSM	Large GSL	Primary GP	Power TP	Service BRD	SCH Rate H	Lighting POL	Service STLT
Current Rate of Return	4.25%	3.42%	14.23%	-3.06%	11.83%	14.88%	7.33%	14.81%	-8.14%	17.28%	6.59%	-9.50%
Proposed Rate of Return	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%
EROR Revenues	$ 629,767	$ 444,453	$ 799	$ 45,238	$ 67,222	$ 14,110	$ 23,621	$ 10,498	$ 138	$ 612	$ 3,588	$ 19,488
Current Revenues	496,804	331,490	1,004	19,858	77,855	18,822	22,189	13,984	17	879	3,326	7,378
Difference	$ 132,963	$ 112,963	$ (205)	$ 25,380	$ (10,633)	$ (4,712)	$ 1,432	$ (3,485)	$ 121	$ (268)	$ 262	$ 12,110
% Difference	26.76%	34.08%	-20.43%	127.80%	-13.66%	-25.04%	6.45%	-24.93%	694.77%	-30.45%	7.87%	164.12%
Derivation of Base Rate Revenues												
Current Total Revenues	$ 496,804	331,490	1,004	19,858	77,855	18,822	22,189	13,984	17	879	3,326	7,378
Less: Other Rider Revenues	$ (8,144)	(15,641)	(37)	(367)	1,473	795	1,772	4,384	(0)	(3)	(165)	(355)
Less: Other Revenues	$ 25,212	18,001	39	1,239	3,375	676	857	413	2	30	231	349
Current Base Rate Revenues	$ 479,736	$ 329,129	$ 1,002	$ 18,987	$ 73,008	$ 17,351	$ 19,561	$ 9,187	$ 16	$ 852	$ 3,260	$ 7,384
Total Revenues at EROR	$ 629,767	444,453	799	45,238	67,222	14,110	23,621	10,498	138	612	3,588	19,488
Less: Other Rider Revenues	$ -	-	-	-	-	-	-	-	-	-	-	-
Less: Other Revenues	$ 25,212	18,001	39	1,239	3,375	676	857	413	2	30	231	349
Base Rate Revenues at EROR	$ 604,555	$ 426,451	$ 760	$ 43,999	$ 63,847	$ 13,434	$ 22,765	$ 10,086	$ 136	$ 581	$ 3,357	$ 19,139
Metrics												
Base Rate Revenues at EROR	604,555	426,451	760	43,999	63,847	13,434	22,765	10,086	136	581	3,357	19,139
Test Period Usage (MWh)	12,517,554	4,312,760	13,948	202,621	2,897,971	919,326	1,495,019	2,608,661	313	23,932	11,027	31,976
Test Period Customers	584,383	496,418	622	52,935	30,681	424	450	61	10	140	1,928	713

Penelec Rate District Income Statement Current Rates	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT
Going-Level Income Statement												
Operating Revenues	**$ 496,804**	**$ 331,490**	**$ 1,004**	**$ 19,858**	**$ 77,855**	**$ 18,822**	**$ 22,189**	**$ 13,984**	**$ 17**	**$ 879**	**$ 3,326**	**$ 7,378**
Operating Expenses												
O&M Expenses	$ 209,556	$ 151,641	$ 280	$ 16,585	$ 21,543	$ 3,960	$ 8,211	$ 2,921	$ 52	$ 183	$ 960	$ 3,221
Depreciation & Amortization	152,448	102,933	177	10,505	15,748	3,285	5,174	2,437	29	139	1,452	10,569
Taxes Other than Income	31,912	21,422	62	1,392	4,818	1,160	1,416	878	2	54	212	497
Total Operating Expenses	$ 393,916	$ 275,997	$ 518	$ 28,482	$ 42,109	$ 8,405	$ 14,800	$ 6,236	$ 83	$ 376	$ 2,623	$ 14,287
Income Before Tax	$ 102,888	$ 55,493	$ 486	$ (8,624)	$ 35,746	$ 10,417	$ 7,389	$ 7,747	$ (65)	$ 504	$ 703	$ (6,908)
Income Adjustments												
Interest Expense	47,877	34,214	57	3,400	5,097	1,162	1,790	868	11	48	193	1,037
Total Income Adjustments	$ 47,877	$ 34,214	$ 57	$ 3,400	$ 5,097	$ 1,162	$ 1,790	$ 868	$ 11	$ 48	$ 193	$ 1,037
Adjusted Taxable Income	$ 55,011	$ 21,279	$ 429	$ (12,023)	$ 30,649	$ 9,255	$ 5,599	$ 6,879	$ (77)	$ 456	$ 511	$ (7,945)
Calculated Income Tax	14,343	5,548	112	(3,135)	7,991	2,413	1,460	1,794	(20)	119	133	(2,072)
Reconciliation Adjustment	(7,780)	(5,560)	(9)	(552)	(828)	(189)	(291)	(141)	(2)	(8)	(31)	(169)
Total Income Taxes	**$ 6,563**	$ (12)	$ 103	$ (3,687)	$ 7,163	$ 2,224	$ 1,169	$ 1,653	$ (22)	$ 111	$ 102	$ (2,240)
Total Operating Income	**$ 96,325**	**$ 55,505**	**$ 383**	**$ (4,936)**	**$ 28,584**	**$ 8,193**	**$ 6,220**	**$ 6,095**	**$ (44)**	**$ 393**	**$ 601**	**$ (4,668)**
Rate Base	**$ 2,269,068**	**$ 1,621,525**	**$ 2,693**	**$ 161,127**	**$ 241,581**	**$ 55,061**	**$ 84,854**	**$ 41,142**	**$ 535**	**$ 2,272**	**$ 9,124**	**$ 49,153**
ROR @ Current Rates	4.25%	3.42%	14.23%	-3.06%	11.83%	14.88%	7.33%	14.81%	-8.14%	17.28%	6.59%	-9.50%
Rate Base %	100.00%	71.46%	0.12%	7.10%	10.65%	2.43%	3.74%	1.81%	0.02%	0.10%	0.40%	2.17%
Pro-Forma Income Tax Increase Calculation												
Rate Base	2,269,068	1,621,525	2,693	161,127	241,581	55,061	84,854	41,142	535	2,272	9,124	49,153
Required ROR	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%
Required Income	185,837	132,803	221	13,196	19,786	4,509	6,950	3,370	44	186	747	4,026
Increase in Earnings Requested	89,512	77,298	(163)	18,133	(8,798)	(3,683)	729	(2,725)	87	(207)	146	8,694
Increase in Revenues Requested	132,565	114,477	(241)	26,854	(13,030)	(5,455)	1,080	(4,036)	129	(306)	216	12,875
State Taxable Income	132,565	114,477	(241)	26,854	(13,030)	(5,455)	1,080	(4,036)	129	(306)	216	12,875
State Income Tax Increase	**9,839**	**8,497**	**(18)**	**1,993**	**(967)**	**(405)**	**80**	**(300)**	**10**	**(23)**	**16**	**956**
Federal Taxable Income	122,726	105,980	(223)	24,861	(12,063)	(5,050)	1,000	(3,736)	120	(283)	200	11,919
Federal Income Tax Increase	**23,794**	**20,548**	**(43)**	**4,820**	**(2,339)**	**(979)**	**194**	**(724)**	**23**	**(55)**	**39**	**2,311**
Revenue Requirement Calculation												
Required Income	185,837	132,803	221	13,196	19,786	4,509	6,950	3,370	44	186	747	4,026
Add: Expenses	393,916	275,997	518	28,482	42,109	8,405	14,800	6,236	83	376	2,623	14,287
Add: Incremental Uncollectibles	1,679	1,184	2	121	179	37	63	28	0	2	10	53
Add: Incremental PUC Expenses	318	224	0	23	34	7	12	5	0	0	2	10
Add: Taxes												
Current Taxes	6,563											
Proforma Tax Increase	33,634	28,725	48	2,854	4,280	975	1,503	729	9	40	162	871
Increase in GRT	**$ 7,821**	$ 5,520	$ 10	$ 562	$ 835	$ 175	$ 293	$ 130	$ 2	$ 8	$ 45	$ 242
Revenue Requirement	**629,767**	**444,453**	**799**	**45,238**	**67,222**	**14,110**	**23,621**	**10,498**	**138**	**612**	**3,588**	**19,488**

Penelec Rate District Allocation Summary	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT
Revenue Requirement												
Primary												
- Demand	3,563	1,431	6	80	875	301	438	395	0	10	7	20
- Customer	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Primary												
- Demand	65,343	25,342	98	1,413	15,678	5,416	8,761	7,976	2	184	127	348
- Customer	13,699	380	1	23	1,140	150	10,699	1,167	128	1	4	9
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Secondary												
- Demand	56,610	29,095	113	1,621	18,051	6,175	703	98	2	212	144	397
- Customer	390,222	328,528	433	34,477	22,339	937	803	498	4	121	1,363	717
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Customer Service												
- Demand	-	-	-	-	-	-	-	-	-	-	-	-
- Customer	100,330	59,677	149	7,624	9,139	1,131	2,219	364	3	83	1,943	17,998
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue Requirement												
- Demand	**125,516**	**55,868**	**216**	**3,114**	**34,604**	**11,892**	**9,901**	**8,469**	**3**	**406**	**278**	**764**
- Customer	**504,252**	**388,585**	**583**	**42,124**	**32,618**	**2,217**	**13,720**	**2,029**	**135**	**205**	**3,311**	**18,724**
- Commodity	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Revenue Requirement	**629,767**	**444,453**	**799**	**45,238**	**67,222**	**14,110**	**23,621**	**10,498**	**138**	**612**	**3,588**	**19,488**

Penelec Rate District Allocation Summary	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT
Rate Base												
Subtransmission												
- Demand	19,146	7,349	29	407	4,814	1,681	2,451	2,232	0	57	33	94
- Customer	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Primary												
- Demand	264,487	98,013	385	5,429	64,243	22,459	37,284	34,223	6	754	440	1,251
- Customer	51,585	-	-	-	4,123	503	41,932	4,525	503	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Secondary												
- Demand	266,245	134,274	527	7,434	87,616	30,291	2,745	-	8	1,033	603	1,714
- Customer	1,502,340	1,277,292	1,599	136,100	78,967	1,092	80	-	13	363	4,998	1,836
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Customer Service												
- Demand	-	-	-	-	-	-	-	-	-	-	-	-
- Customer	165,264	104,597	153	11,757	1,818	(964)	363	163	5	66	3,051	44,257
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Total Rate Base												
- Demand	**549,879**	**239,636**	**941**	**13,270**	**156,673**	**54,431**	**42,480**	**36,454**	**15**	**1,843**	**1,075**	**3,059**
- Customer	**1,719,189**	**1,381,889**	**1,752**	**147,857**	**84,908**	**630**	**42,374**	**4,688**	**521**	**429**	**8,049**	**46,093**
- Commodity	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Rate Base	**2,269,068**	**1,621,525**	**2,693**	**161,127**	**241,581**	**55,061**	**84,854**	**41,142**	**535**	**2,272**	**9,124**	**49,153**

Penelec Rate District Allocation Summary	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT
Total Expenses excl. Income Taxes												
Subtransmission												
- Demand	1,574	668	2	38	375	127	183	164	0	4	4	10
- Customer	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Primary												
- Demand	37,872	15,159	58	849	9,000	3,089	4,885	4,431	1	105	80	215
- Customer	8,339	380	1	23	711	98	6,340	698	76	1	4	9
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Secondary												
- Demand	28,948	15,146	58	848	8,943	3,037	417	98	1	105	80	215
- Customer	234,115	195,834	266	20,324	14,130	824	795	498	2	84	835	523
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Customer Service												
- Demand	-	-	-	-	-	-	-	-	-	-	-	-
- Customer	83,069	48,811	133	6,401	8,950	1,231	2,181	348	3	76	1,621	13,315
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses excl. Income Taxes												
- Demand	**68,394**	**30,973**	**118**	**1,734**	**18,318**	**6,253**	**5,485**	**4,693**	**2**	**215**	**164**	**440**
- Customer	**325,522**	**245,024**	**401**	**26,748**	**23,791**	**2,152**	**9,315**	**1,544**	**81**	**161**	**2,459**	**13,846**
- Commodity	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Expenses excl. Income Taxes	**393,916**	**275,997**	**518**	**28,482**	**42,109**	**8,405**	**14,800**	**6,236**	**83**	**376**	**2,623**	**14,287**

Penelec Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
UTILITY PLANT														
Intangible Plant														
(301) Organization		34												
- Demand		9	4	0	0	2	1	1	1	0	0	0	0	
- Customer		26	20	0	2	1	0	1	0	0	0	0	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		34	24	0	2	4	1	1	1	0	0	0	1	
(302) Franchises and Consents		305												
- Demand		77	33	0	2	22	8	6	5	0	0	0	0	
- Customer		228	181	0	19	12	0	6	1	0	0	3	6	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		305	214	0	21	34	8	11	6	0	0	3	6	
(303) Intangible Plant		115,966												
- Demand		14,435	6,104	24	338	3,993	1,389	1,297	1,137	0	47	27	78	
- Customer		101,531	77,689	137	9,046	8,172	813	3,231	288	29	57	516	1,553	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		115,966	83,794	161	9,384	12,165	2,201	4,529	1,425	29	104	544	1,630	
Total Intangible Plant		116,305												
- Demand		14,520	6,142	24	340	4,017	1,397	1,304	1,143	0	47	28	78	
- Customer		101,785	77,890	138	9,068	8,186	813	3,237	288	29	57	519	1,559	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		116,305	84,032	162	9,408	12,203	2,210	4,541	1,431	29	104	547	1,638	
Distribution Plant														
(350) Transmission Land		15,532												
- Demand		15,532	5,962	23	330	3,905	1,363	1,988	1,811	0	46	27	76	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		15,532	5,962	23	330	3,905	1,363	1,988	1,811	0	46	27	76	
(352) Transmission Structures		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(353) Trans. Station Equipment		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(354) Trans. Towers & Fixtures		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(355) Trans. Poles & Fixtures		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Penelec Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(356) Trans. OH Conductors		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(357) Underground Conduit		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(358) Trans. UG Conductors		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(359) Trans. Roads		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(360) Land and Land Rights		17,195												
- Demand		2,823	1,377	5	76	899	311	75	46	0	11	6	18	
- Customer		14,371	11,739	15	1,251	762	14	371	40	5	3	46	125	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		17,195	13,116	20	1,327	1,661	325	446	86	5	14	52	143	
(361) Structures and Improvements		18,810												
- Demand		18,810	7,220	28	400	4,729	1,651	2,408	2,193	0	56	32	92	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		18,810	7,220	28	400	4,729	1,651	2,408	2,193	0	56	32	92	
(362) Station Equipment		428,156												
- Demand		428,156	164,340	646	9,102	107,654	37,582	54,812	49,910	10	1,264	737	2,098	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		428,156	164,340	646	9,102	107,654	37,582	54,812	49,910	10	1,264	737	2,098	
(364) Poles, Towers & Fixtures		744,665												
- Demand		210,919	100,901	396	5,587	65,885	22,816	7,518	5,292	6	776	453	1,288	
- Customer		533,747	416,092	521	44,336	27,823	612	21,372	2,304	260	118	1,628	18,681	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		744,665	516,993	917	49,923	93,708	23,428	28,890	7,595	266	894	2,081	19,969	
(365) Overhead Conductors & Devices		1,308,582												
- Demand		69,130	33,434	131	1,851	21,828	7,556	2,110	1,383	2	257	150	427	
- Customer		1,239,452	1,013,083	1,268	107,948	66,459	1,332	38,977	4,199	477	288	3,964	1,456	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		1,308,582	1,046,516	1,400	109,799	88,287	8,889	41,087	5,583	479	545	4,114	1,883	

Penelec Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(366) Underground Conduit		46,559												
- Demand		46,559	22,745	89	1,259	14,848	5,138	1,198	712	1	175	102	290	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		46,559	22,745	89	1,259	14,848	5,138	1,198	712	1	175	102	290	
(367) Underground Conductors & Device		270,125												
- Demand		23,640	11,670	46	646	7,617	2,635	490	244	1	90	52	149	
- Customer		246,486	208,009	260	22,164	13,006	196	1,499	160	20	59	814	299	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		270,125	219,679	306	22,810	20,623	2,831	1,988	404	21	149	866	448	
(368) Line Transformers		497,863												
- Demand		120,633	60,838	239	3,368	39,698	13,725	1,244	-	4	468	273	777	
- Customer		377,230	320,722	401	34,174	19,828	274	20	-	3	91	1,255	461	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		497,863	381,560	640	37,543	59,526	13,999	1,264	-	7	559	1,528	1,238	
(369) Services		143,210												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		143,210	121,758	152	12,974	7,528	104	8	-	1	35	476	175	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		143,210	121,758	152	12,974	7,528	104	8	-	1	35	476	175	
(370) Meters		151,548												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		151,548	113,272	243	14,136	16,405	624	5,195	1,566	8	101	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		151,548	113,272	243	14,136	16,405	624	5,195	1,566	8	101	-	-	
(371) Customer Premises		28,503												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		28,503	-	-	-	-	-	-	-	-	-	28,503	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		28,503	-	-	-	-	-	-	-	-	-	28,503	-	
(372) Leased Property Cust. Prem.		195												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		195	-	-	-	-	-	-	-	-	-	195	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		195	-	-	-	-	-	-	-	-	-	195	-	
(373) Streetlight		51,507												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		51,507	-	-	-	-	-	-	-	-	-	-	51,507	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		51,507	-	-	-	-	-	-	-	-	-	-	51,507	
Total Distribution Plant		3,722,450												
- Demand		936,201	408,486	1,605	22,620	267,063	92,778	71,844	61,589	26	3,142	1,833	5,215	
- Customer		2,786,249	2,204,674	2,861	236,983	151,811	3,156	67,441	8,269	774	695	36,882	72,704	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		3,722,450	2,613,161	4,466	259,603	418,874	95,934	139,285	69,858	800	3,837	38,715	77,919	
General Plant														
(389) Land		1,107												
- Demand		278	121	0	7	79	28	21	18	0	1	1	2	
- Customer		829	656	1	70	45	1	20	2	0	0	11	22	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		1,107	777	1	77	125	29	41	21	0	1	12	23	
(390) Structures		101,566												
- Demand		25,544	11,145	44	617	7,287	2,531	1,960	1,680	1	86	50	142	
- Customer		76,022	60,154	78	6,466	4,142	86	1,840	226	21	19	1,006	1,984	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		101,566	71,299	122	7,083	11,429	2,618	3,800	1,906	22	105	1,056	2,126	

Penelec Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(391) Office Equipment		8,304												
- Demand		2,089	911	4	50	596	207	160	137	0	7	4	12	
- Customer		6,216	4,918	6	529	339	7	150	18	2	2	82	162	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		8,304	5,830	10	579	934	214	311	156	2	9	86	174	
(392) Transportation		11,173												
- Demand		2,810	1,226	5	68	802	278	216	185	0	9	6	16	
- Customer		8,363	6,618	9	711	456	9	202	25	2	2	111	218	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		11,173	7,844	13	779	1,257	288	418	210	2	12	116	234	
(393) Stores Equipment		25												
- Demand		6	3	0	0	2	1	0	0	0	0	0	0	
- Customer		19	15	0	2	1	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		25	17	0	2	3	1	1	0	0	0	0	1	
(394) Tools & Garage Equip.		19,185												
- Demand		4,825	2,105	8	117	1,376	478	370	317	0	16	9	27	
- Customer		14,360	11,362	15	1,221	782	16	348	43	4	4	190	375	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		19,185	13,468	23	1,338	2,159	494	718	360	4	20	200	402	
(395) Laboratory		169												
- Demand		42	19	0	1	12	4	3	3	0	0	0	0	
- Customer		126	100	0	11	7	0	3	0	0	0	2	3	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		169	118	0	12	19	4	6	3	0	0	2	4	
(396) Power Equipment		5,070												
- Demand		1,275	556	2	31	364	126	98	84	0	4	2	7	
- Customer		3,795	3,003	4	323	207	4	92	11	1	1	50	99	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		5,070	3,559	6	354	570	131	190	95	1	5	53	106	
(397) Communication Equipment		45,992												
- Demand		11,567	5,047	20	279	3,300	1,146	888	761	0	39	23	64	
- Customer		34,425	27,240	35	2,928	1,876	39	833	102	10	9	456	898	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		45,992	32,287	55	3,208	5,175	1,185	1,721	863	10	47	478	963	
(398) Misc. Equipment		71												
- Demand		18	8	0	0	5	2	1	1	0	0	0	0	
- Customer		53	42	0	5	3	0	1	0	0	0	1	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		71	50	0	5	8	2	3	1	0	0	1	1	
Total General Plant		192,662												
- Demand		48,455	21,142	83	1,171	13,822	4,802	3,718	3,188	1	163	95	270	
- Customer		144,207	114,107	148	12,265	7,857	163	3,491	428	40	36	1,909	3,763	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		192,662	135,249	231	13,436	21,680	4,965	7,209	3,616	41	199	2,004	4,033	
Total Utility Plant		4,031,418												
- Demand		999,176	435,770	1,712	24,131	284,902	98,977	76,866	65,920	27	3,352	1,955	5,563	
- Customer		3,032,242	2,396,671	3,147	258,316	167,855	4,132	74,169	8,985	843	788	39,310	78,026	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**4,031,418**	**2,832,441**	**4,859**	**282,447**	**452,757**	**103,109**	**151,035**	**74,905**	**870**	**4,140**	**41,266**	**83,589**	

Penelec Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
ACCUMULATED DEPRECIATION														
Accumulated Depreciation														
(108-302) Franchise & Consents		31												
- Demand		8	3	0	0	2	1	1	1	0	0	0	0	
- Customer		23	19	0	2	1	0	1	0	0	0	0	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		31	22	0	2	4	1	1	1	0	0	0	1	
(108-303) Intangible Plant		(87,756)												
- Demand		(10,924)	(4,619)	(18)	(256)	(3,021)	(1,051)	(982)	(861)	(0)	(36)	(21)	(59)	
- Customer		(76,833)	(58,791)	(104)	(6,846)	(6,184)	(615)	(2,445)	(218)	(22)	(43)	(391)	(1,175)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(87,756)	(63,410)	(122)	(7,101)	(9,206)	(1,666)	(3,427)	(1,078)	(22)	(79)	(411)	(1,234)	
(108-350) Transm Land		(7,983)												
- Demand		(7,983)	(3,064)	(12)	(170)	(2,007)	(701)	(1,022)	(931)	(0)	(24)	(14)	(39)	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(7,983)	(3,064)	(12)	(170)	(2,007)	(701)	(1,022)	(931)	(0)	(24)	(14)	(39)	
(108-352) Transm Structures		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-353) Transm Station Equipment		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-354) Transm Towers & Fixtures		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-355) Transm Poles & Fixtures		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-356) Transm OH Conductors		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-357) Transm Underground Conduit		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-358) Transm UG Conductors		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Penelec Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(108-359) Transm Roads		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-360) Land		4,558												
- Demand		748	365	1	20	238	82	20	12	0	3	2	5	
- Customer		3,810	3,112	4	332	202	4	98	11	1	1	12	33	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		4,558	3,477	5	352	440	86	118	23	1	4	14	38	
(108-361) Structures		(10,170)												
- Demand		(10,170)	(3,904)	(15)	(216)	(2,557)	(893)	(1,302)	(1,186)	(0)	(30)	(18)	(50)	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(10,170)	(3,904)	(15)	(216)	(2,557)	(893)	(1,302)	(1,186)	(0)	(30)	(18)	(50)	
(108-362) Station Equip		(128,767)												
- Demand		(128,767)	(49,425)	(194)	(2,738)	(32,377)	(11,303)	(16,485)	(15,010)	(3)	(380)	(222)	(631)	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(128,767)	(49,425)	(194)	(2,738)	(32,377)	(11,303)	(16,485)	(15,010)	(3)	(380)	(222)	(631)	
(108-364) Poles		(227,900)												
- Demand		(64,427)	(30,837)	(121)	(1,707)	(20,136)	(6,973)	(2,281)	(1,601)	(2)	(237)	(138)	(394)	
- Customer		(163,472)	(127,438)	(160)	(13,579)	(8,522)	(187)	(6,546)	(706)	(80)	(36)	(499)	(5,721)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(227,900)	(158,275)	(281)	(15,286)	(28,657)	(7,160)	(8,826)	(2,306)	(82)	(273)	(637)	(6,115)	
(108-365) OH Conductors		(257,723)												
- Demand		(13,529)	(6,552)	(26)	(363)	(4,278)	(1,481)	(404)	(262)	(0)	(50)	(29)	(84)	
- Customer		(244,194)	(199,595)	(250)	(21,268)	(13,094)	(263)	(7,679)	(827)	(94)	(57)	(781)	(287)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(257,723)	(206,147)	(276)	(21,630)	(17,371)	(1,743)	(8,083)	(1,089)	(94)	(107)	(810)	(371)	
(108-366) UG Conduit		(21,062)												
- Demand		(21,062)	(10,289)	(40)	(570)	(6,717)	(2,324)	(542)	(322)	(1)	(79)	(46)	(131)	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(21,062)	(10,289)	(40)	(570)	(6,717)	(2,324)	(542)	(322)	(1)	(79)	(46)	(131)	
(108-367) UG Cond & Dev		(91,139)												
- Demand		(7,678)	(3,826)	(15)	(212)	(2,497)	(864)	(124)	(45)	(0)	(29)	(17)	(49)	
- Customer		(83,461)	(70,432)	(88)	(7,505)	(4,404)	(66)	(507)	(54)	(7)	(20)	(276)	(101)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(91,139)	(74,259)	(103)	(7,717)	(6,901)	(930)	(631)	(99)	(7)	(49)	(293)	(150)	
(108-368) Line Transformers		(184,585)												
- Demand		(44,725)	(22,556)	(89)	(1,249)	(14,718)	(5,088)	(461)	-	(1)	(173)	(101)	(288)	
- Customer		(139,859)	(118,909)	(149)	(12,670)	(7,351)	(102)	(7)	-	(1)	(34)	(465)	(171)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(184,585)	(141,465)	(237)	(13,919)	(22,070)	(5,190)	(468)	-	(3)	(207)	(566)	(459)	
(108-369) Services		(60,076)												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		(60,076)	(51,077)	(64)	(5,442)	(3,158)	(44)	(3)	-	(1)	(15)	(200)	(73)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(60,076)	(51,077)	(64)	(5,442)	(3,158)	(44)	(3)	-	(1)	(15)	(200)	(73)	

Penelec Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(108-370) Meters		(63,032)												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		(63,032)	(47,112)	(101)	(5,879)	(6,823)	(259)	(2,160)	(651)	(3)	(42)	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(63,032)	(47,112)	(101)	(5,879)	(6,823)	(259)	(2,160)	(651)	(3)	(42)	-	-	
(108-371) Install on Cust Premise		(22,923)												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		(22,923)	-	-	-	-	-	-	-	-	-	(22,923)	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(22,923)	-	-	-	-	-	-	-	-	-	(22,923)	-	
(108-372) Leased Property Cust. Prem.		(193)												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		(193)	-	-	-	-	-	-	-	-	-	(193)	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(193)	-	-	-	-	-	-	-	-	-	(193)	-	
(108-373) Street Lighting		(13,504)												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		(13,504)	-	-	-	-	-	-	-	-	-	-	(13,504)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(13,504)	-	-	-	-	-	-	-	-	-	-	(13,504)	
(108-389) Land & Land Rights		(35)												
- Demand		(9)	(4)	(0)	(0)	(3)	(1)	(1)	(1)	(0)	(0)	(0)	(0)	
- Customer		(26)	(21)	(0)	(2)	(1)	(0)	(1)	(0)	(0)	(0)	(0)	(1)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(35)	(25)	(0)	(2)	(4)	(1)	(1)	(1)	(0)	(0)	(0)	(1)	
(108-390) Struct & Impmnts -		(40,028)												
- Demand		(10,067)	(4,393)	(17)	(243)	(2,872)	(998)	(773)	(662)	(0)	(34)	(20)	(56)	
- Customer		(29,961)	(23,707)	(31)	(2,548)	(1,632)	(34)	(725)	(89)	(8)	(7)	(397)	(782)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(40,028)	(28,100)	(48)	(2,792)	(4,504)	(1,032)	(1,498)	(751)	(9)	(41)	(416)	(838)	
(108-391) Office Furn & Equip		(6,763)												
- Demand		(1,701)	(742)	(3)	(41)	(485)	(169)	(131)	(112)	(0)	(6)	(3)	(9)	
- Customer		(5,062)	(4,005)	(5)	(431)	(276)	(6)	(123)	(15)	(1)	(1)	(67)	(132)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(6,763)	(4,747)	(8)	(472)	(761)	(174)	(253)	(127)	(1)	(7)	(70)	(142)	
(108-392) Transportation Equip		(2,580)												
- Demand		(649)	(283)	(1)	(16)	(185)	(64)	(50)	(43)	(0)	(2)	(1)	(4)	
- Customer		(1,931)	(1,528)	(2)	(164)	(105)	(2)	(47)	(6)	(1)	(0)	(26)	(50)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(2,580)	(1,811)	(3)	(180)	(290)	(66)	(97)	(48)	(1)	(3)	(27)	(54)	
(108-393) Stores Equip		(466)												
- Demand		(117)	(51)	(0)	(3)	(33)	(12)	(9)	(8)	(0)	(0)	(0)	(1)	
- Customer		(349)	(276)	(0)	(30)	(19)	(0)	(8)	(1)	(0)	(0)	(5)	(9)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(466)	(327)	(1)	(32)	(52)	(12)	(17)	(9)	(0)	(0)	(5)	(10)	
(108-394) Tools, Shop & Garage Equip		(7,857)												
- Demand		(1,976)	(862)	(3)	(48)	(564)	(196)	(152)	(130)	(0)	(7)	(4)	(11)	
- Customer		(5,881)	(4,653)	(6)	(500)	(320)	(7)	(142)	(17)	(2)	(1)	(78)	(153)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(7,857)	(5,516)	(9)	(548)	(884)	(202)	(294)	(147)	(2)	(8)	(82)	(164)	

Penelec Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(108-395) Laboratory Equip		1,234												
- Demand		310	135	1	7	89	31	24	20	0	1	1	2	
- Customer		924	731	1	79	50	1	22	3	0	0	12	24	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		1,234	866	1	86	139	32	46	23	0	1	13	26	
(108-396) Power Operated Equip		(4,691)												
- Demand		(1,180)	(515)	(2)	(29)	(337)	(117)	(91)	(78)	(0)	(4)	(2)	(7)	
- Customer		(3,511)	(2,778)	(4)	(299)	(191)	(4)	(85)	(10)	(1)	(1)	(46)	(92)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(4,691)	(3,293)	(6)	(327)	(528)	(121)	(176)	(88)	(1)	(5)	(49)	(98)	
(108-397) Communication Equip		(10,617)												
- Demand		(2,670)	(1,165)	(5)	(65)	(762)	(265)	(205)	(176)	(0)	(9)	(5)	(15)	
- Customer		(7,947)	(6,288)	(8)	(676)	(433)	(9)	(192)	(24)	(2)	(2)	(105)	(207)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(10,617)	(7,453)	(13)	(740)	(1,195)	(274)	(397)	(199)	(2)	(11)	(110)	(222)	
(108-398) MISC Equip		527												
- Demand		132	58	0	3	38	13	10	9	0	0	0	1	
- Customer		394	312	0	34	21	0	10	1	0	0	5	10	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		527	370	1	37	59	14	20	10	0	1	5	11	
Total Accumulated Depreciation		(1,243,498)												
- Demand		(326,434)	(142,526)	(560)	(7,893)	(93,181)	(32,370)	(24,957)	(21,383)	(9)	(1,096)	(640)	(1,820)	
- Customer		(917,064)	(712,437)	(966)	(77,393)	(52,239)	(1,592)	(20,541)	(2,604)	(221)	(259)	(26,421)	(22,391)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total Accumulated Depreciation		**(1,243,498)**	**(854,963)**	**(1,526)**	**(85,286)**	**(145,420)**	**(33,963)**	**(45,498)**	**(23,986)**	**(230)**	**(1,355)**	**(27,060)**	**(24,211)**	
OTHER RATE BASE ITEMS														
Other Rate Base Items														
Material & Supplies		23,657												
- Demand		5,950	2,596	10	144	1,697	590	457	391	0	20	12	33	
- Customer		17,707	14,011	18	1,506	965	20	429	53	5	4	234	462	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		23,657	16,607	28	1,650	2,662	610	885	444	5	24	246	495	
Cash Working Capital		64,441												
- Demand		16,207	7,071	28	392	4,623	1,606	1,244	1,066	0	54	32	90	
- Customer		48,234	38,166	50	4,103	2,628	55	1,167	143	13	12	638	1,259	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		64,441	45,237	77	4,494	7,251	1,661	2,411	1,209	14	66	670	1,349	
Deferred Storm Damage		51,782												
- Demand		13,023	5,682	22	315	3,715	1,291	999	857	0	44	25	73	
- Customer		38,759	30,669	40	3,297	2,112	44	938	115	11	10	513	1,011	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		51,782	36,351	62	3,611	5,827	1,335	1,938	972	11	53	539	1,084	

Penelec Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Customer Deposits		(30,331)												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		(30,331)	(13,011)	(53)	(1,965)	(10,784)	(1,496)	(2,403)	(609)	-	(9)	(1)	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(30,331)	(13,011)	(53)	(1,965)	(10,784)	(1,496)	(2,403)	(609)	-	(9)	(1)	-	
Customer Advances		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
ADIT		(634,459)												
- Demand		(159,567)	(69,623)	(274)	(3,855)	(45,519)	(15,813)	(12,245)	(10,497)	(4)	(535)	(312)	(889)	
- Customer		(474,892)	(375,767)	(488)	(40,392)	(25,875)	(538)	(11,495)	(1,409)	(132)	(118)	(6,286)	(12,392)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(634,459)	(445,390)	(761)	(44,247)	(71,393)	(16,351)	(23,740)	(11,907)	(136)	(654)	(6,599)	(13,281)	
Capitalized Pension and OPEB		6,057												
- Demand		1,523	665	3	37	435	151	117	100	0	5	3	8	
- Customer		4,534	3,587	5	386	247	5	110	13	1	1	60	118	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		6,057	4,252	7	422	682	156	227	114	1	6	63	127	
Total Other Rate Base Items		(518,853)												
- Demand		(122,864)	(53,608)	(211)	(2,969)	(35,048)	(12,176)	(9,429)	(8,083)	(3)	(412)	(241)	(684)	
- Customer		(395,989)	(302,345)	(429)	(33,066)	(30,707)	(1,910)	(11,254)	(1,694)	(102)	(100)	(4,841)	(9,541)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(518,853)	(355,954)	(639)	(36,035)	(65,756)	(14,086)	(20,682)	(9,776)	(105)	(513)	(5,081)	(10,226)	
Total Rate Base		**2,269,068**												
- Demand		**549,879**	**239,636**	**941**	**13,270**	**156,673**	**54,431**	**42,480**	**36,454**	**15**	**1,843**	**1,075**	**3,059**	
- Customer		**1,719,189**	**1,381,889**	**1,752**	**147,857**	**84,908**	**630**	**42,374**	**4,688**	**521**	**429**	**8,049**	**46,093**	
- Commodity		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	
Total		**2,269,068**	**1,621,525**	**2,693**	**161,127**	**241,581**	**55,061**	**84,854**	**41,142**	**535**	**2,272**	**9,124**	**49,153**	

Penelec Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
OPERATIONS & MAINTENANCE EXPENSES														
Transmission Expenses														
Operations Expenses														
(560) Operating Supervision & Engineering		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(561) Load Dispatch		61												
- Demand		61	24	0	1	15	5	8	7	0	0	0	0	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		61	24	0	1	15	5	8	7	0	0	0	0	
(562) Station Expenses		(16)												
- Demand		(16)	(6)	(0)	(0)	(4)	(1)	(2)	(2)	(0)	(0)	(0)	(0)	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(16)	(6)	(0)	(0)	(4)	(1)	(2)	(2)	(0)	(0)	(0)	(0)	
(563) Overhead Line Expenses		(15)												
- Demand		(15)	(6)	(0)	(0)	(4)	(1)	(2)	(2)	(0)	(0)	(0)	(0)	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(15)	(6)	(0)	(0)	(4)	(1)	(2)	(2)	(0)	(0)	(0)	(0)	
(565) Transmission of Electricity by Others		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(566) Miscellaneous transmission expenses		65												
- Demand		65	25	0	1	16	6	8	8	0	0	0	0	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		65	25	0	1	16	6	8	8	0	0	0	0	
Total Trans. Operations Expenses		95												
- Demand		95	36	0	2	24	8	12	11	0	0	0	0	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		95	36	0	2	24	8	12	11	0	0	0	0	
Maintenance Expense														
(568) Maintenance Supervision and Engineering		5												
- Demand		5	2	0	0	1	0	1	1	0	0	0	0	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		5	2	0	0	1	0	1	1	0	0	0	0	
(569) Maintenance of Structures		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(570) Maintenance of Station Equipment		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Penelec Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(571) Maintenance of Overhead Lines		(29)												
- Demand		(29)	(11)	(0)	(1)	(7)	(3)	(4)	(3)	(0)	(0)	(0)	(0)	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(29)	(11)	(0)	(1)	(7)	(3)	(4)	(3)	(0)	(0)	(0)	(0)	
(572) Maintenance of miscellaneous distribution plant		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Trans. Maintenance Expenses		(24)												
- Demand		(24)	(9)	(0)	(1)	(6)	(2)	(3)	(3)	(0)	(0)	(0)	(0)	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(24)	(9)	(0)	(1)	(6)	(2)	(3)	(3)	(0)	(0)	(0)	(0)	
Total Transmission Expenses		71												
- Demand		71	27	0	2	18	6	9	8	0	0	0	0	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		71	27	0	2	18	6	9	8	0	0	0	0	

Penelec Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Distribution Expenses														
Operations Expenses														
(580) Operation Supervision & Engineering		2,021												
- Demand		362	148	1	8	97	34	38	34	0	1	1	2	
- Customer		1,659	1,325	2	151	127	4	37	9	0	1	3	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		2,021	1,473	3	159	224	37	75	42	0	2	4	3	
(581) Load Dispatching		454												
- Demand		454	174	1	10	114	40	58	53	0	1	1	2	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		454	174	1	10	114	40	58	53	0	1	1	2	
(582) Station Expenses		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(583) Overhead line expenses		454												
- Demand		24	12	0	1	8	3	1	0	0	0	0	0	
- Customer		430	351	0	37	23	0	14	1	0	0	1	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		454	363	0	38	31	3	14	2	0	0	1	1	
(584) Underground line expenses		1,215												
- Demand		106	52	0	3	34	12	2	1	0	0	0	1	
- Customer		1,109	936	1	100	58	1	7	1	0	0	4	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		1,215	988	1	103	93	13	9	2	0	1	4	2	
(586) Meter expenses		1,138												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		1,138	851	2	106	123	5	39	12	0	1	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		1,138	851	2	106	123	5	39	12	0	1	-	-	
(588) Miscellaneous distribution expenses		14,784												
- Demand		3,718	1,622	6	90	1,061	368	285	245	0	12	7	21	
- Customer		11,066	8,756	11	941	603	13	268	33	3	3	146	289	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		14,784	10,378	18	1,031	1,664	381	553	277	3	15	154	309	

Penelec Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(589) Rents		2,444												
- Demand		615	268	1	15	175	61	47	40	0	2	1	3	
- Customer		1,830	1,448	2	156	100	2	44	5	1	0	24	48	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		2,444	1,716	3	170	275	63	91	46	1	3	25	51	
Total Dist. Operations Expenses		22,511												
- Demand		5,279	2,277	9	126	1,489	517	431	373	0	18	10	29	
- Customer		17,231	13,667	19	1,491	1,034	24	408	61	4	5	179	339	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		22,511	15,943	28	1,617	2,523	542	840	434	4	23	189	369	
Maintenance Expense														
(590) Maintenance Supervision and Engineering		587												
- Demand		77	32	0	2	21	7	7	6	0	0	0	0	
- Customer		510	410	1	44	28	1	16	2	0	0	2	7	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		587	443	1	46	49	8	23	8	0	0	2	8	
(591) Maintenance of Structures		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(592) Maintenance of Station Equipment		9,038												
- Demand		9,038	3,469	14	192	2,273	793	1,157	1,054	0	27	16	44	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		9,038	3,469	14	192	2,273	793	1,157	1,054	0	27	16	44	
(593) Maintenance of Overhead Lines		91,211												
- Demand		4,819	2,330	9	129	1,521	527	147	96	0	18	10	30	
- Customer		86,393	70,614	88	7,524	4,632	93	2,717	293	33	20	276	101	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		91,211	72,945	98	7,653	6,154	620	2,864	389	33	38	287	131	
(594) Maintenance of underground lines		2,221												
- Demand		194	96	0	5	63	22	4	2	0	1	0	1	
- Customer		2,027	1,711	2	182	107	2	12	1	0	0	7	2	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		2,221	1,807	3	188	170	23	16	3	0	1	7	4	
(595) Maintenance of line transformers		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(596) Maintenance of street lighting and signal systems		1,256												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		1,256	-	-	-	-	-	-	-	-	-	-	1,256	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		1,256	-	-	-	-	-	-	-	-	-	-	1,256	

Penelec Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(597) Maintenance of meters		3,256												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		3,256	2,434	5	304	352	13	112	34	0	2	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		3,256	2,434	5	304	352	13	112	34	0	2	-	-	
(598) Maintenance of miscellaneous distribution plant		1,580												
- Demand		397	173	1	10	113	39	30	26	0	1	1	2	
- Customer		1,183	936	1	101	64	1	29	4	0	0	16	31	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		1,580	1,109	2	110	178	41	59	30	0	2	16	33	
Total Dist. Maintenance Expenses		109,150												
- Demand		14,526	6,101	24	338	3,991	1,388	1,346	1,184	0	47	27	78	
- Customer		94,624	76,105	97	8,155	5,184	110	2,885	333	34	23	300	1,398	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		109,150	82,206	121	8,493	9,175	1,498	4,231	1,517	34	70	328	1,476	
Total Distribution Expenses		131,731												
- Demand		19,876	8,405	33	465	5,498	1,912	1,786	1,566	1	65	38	107	
- Customer		111,856	89,771	116	9,646	6,218	134	3,293	394	38	28	479	1,737	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		131,731	98,176	149	10,111	11,716	2,046	5,079	1,960	39	93	517	1,845	
Customer Accounts														
(901) Supervision		27												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		27	24	0	2	1	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		27	24	0	2	1	0	0	0	0	0	0	0	
(902) Meter Reading Expenses		375												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		375	319	0	34	20	0	0	0	0	0	1	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		375	319	0	34	20	0	0	0	0	0	1	0	
(903) Collections & Records		10,206												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		10,206	8,893	9	790	458	6	7	1	0	2	29	11	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		10,206	8,893	9	790	458	6	7	1	0	2	29	11	
(904) Uncollectables		7,728												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		7,728	-	52	996	3,983	970	1,141	-	1	45	166	376	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		7,728	-	52	996	3,983	970	1,141	-	1	45	166	376	

Penelec Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(905) Misc. Customer Accounts		1,508												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		1,508	1,281	2	137	79	1	1	0	0	0	5	2	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		1,508	1,281	2	137	79	1	1	0	0	0	5	2	
Total Customer Accounts and Services		19,846												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		19,846	10,517	63	1,959	4,541	978	1,149	1	1	48	201	389	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		19,846	10,517	63	1,959	4,541	978	1,149	1	1	48	201	389	
Customer Information														
(907) Supervision		23												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		23	19	0	2	1	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		23	19	0	2	1	0	0	0	0	0	0	0	
(908) Customer Information		3,535												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		3,535	2,775	5	457	265	4	4	1	0	1	17	6	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		3,535	2,775	5	457	265	4	4	1	0	1	17	6	
(909) Advertising		53												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		53	45	0	5	3	0	0	-	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		53	45	0	5	3	0	0	-	0	0	0	0	
(910) Misc. Expense		4,407												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		4,407	3,775	4	380	220	3	3	0	0	1	14	5	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		4,407	3,775	4	380	220	3	3	0	0	1	14	5	
Total Customer Information		8,018												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		8,018	6,615	10	844	489	7	7	1	0	2	31	11	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		8,018	6,615	10	844	489	7	7	1	0	2	31	11	
Sales														
(911) Sales Supervision		81												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		81	69	0	7	4	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		81	69	0	7	4	0	0	0	0	0	0	0	
(913) Advertising Expense		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Sales		81												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		81	69	0	7	4	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		81	69	0	7	4	0	0	0	0	0	0	0	

Penelec Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Administrative & General Expense														
(920) Administrative and General Salaries		(1,936)												
- Demand		(355)	(146)	(1)	(8)	(96)	(33)	(36)	(32)	(0)	(1)	(1)	(2)	
- Customer		(1,581)	(1,265)	(2)	(135)	(88)	(2)	(41)	(5)	(0)	(0)	(7)	(36)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(1,936)	(1,412)	(2)	(143)	(184)	(35)	(76)	(37)	(0)	(2)	(8)	(38)	
(921 Office Supplies		3,771												
- Demand		692	285	1	16	186	65	70	62	0	2	1	4	
- Customer		3,079	2,464	3	262	172	4	79	10	1	1	14	69	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		3,771	2,749	4	278	359	69	149	72	1	3	15	73	
(922) Admin Expenses		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(923) Outside Services		34,028												
- Demand		6,242	2,570	10	142	1,682	585	629	559	0	20	12	33	
- Customer		27,787	22,235	29	2,364	1,554	34	713	92	8	7	124	627	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		34,028	24,805	39	2,507	3,236	620	1,341	650	8	27	135	660	
(924) Property Insurance		198												
- Demand		50	22	0	1	14	5	4	3	0	0	0	0	
- Customer		148	117	0	13	8	0	4	0	0	0	2	4	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		198	139	0	14	22	5	7	4	0	0	2	4	
(925) Injury and Damages		2,695												
- Demand		554	228	1	13	149	52	56	50	0	2	1	3	
- Customer		2,141	1,693	2	183	122	3	63	8	1	1	10	55	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		2,695	1,921	3	196	272	55	119	58	1	2	11	58	
(926) Pension and Benefits		9,202												
- Demand		1,688	695	3	38	455	158	170	151	0	5	3	9	
- Customer		7,514	6,013	8	639	420	9	193	25	2	2	34	170	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		9,202	6,708	11	678	875	168	363	176	2	7	37	178	
(928) Regulatory Commission Expense		2,001												
- Demand		503	220	1	12	144	50	39	33	0	2	1	3	
- Customer		1,497	1,185	2	127	82	2	36	4	0	0	20	39	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		2,001	1,404	2	140	225	52	75	38	0	2	21	42	
(930.1) General Advertising		4												
- Demand		1	0	0	0	0	0	0	0	0	0	0	0	
- Customer		4	3	0	0	0	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		4	3	0	0	0	0	0	0	0	0	0	0	
(903.2) Misc. Expense		108												
- Demand		20	8	0	0	5	2	2	2	0	0	0	0	
- Customer		88	70	0	7	5	0	2	0	0	0	0	2	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		108	78	0	8	10	2	4	2	0	0	0	2	

Penelec Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(931) Misc. Rent		49												
- Demand		9	4	0	0	2	1	1	1	0	0	0	0	
- Customer		40	32	0	3	2	0	1	0	0	0	0	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		49	36	0	4	5	1	2	1	0	0	0	1	
(935) Maint. Of General Plant		(239)												
- Demand		(60)	(26)	(0)	(1)	(17)	(6)	(5)	(4)	(0)	(0)	(0)	(0)	
- Customer		(179)	(142)	(0)	(15)	(10)	(0)	(4)	(1)	(0)	(0)	(2)	(5)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(239)	(168)	(0)	(17)	(27)	(6)	(9)	(4)	(0)	(0)	(2)	(5)	
(9XX) Open		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total A&G Expense		49,881												
- Demand		9,343	3,859	15	214	2,525	879	929	825	0	30	17	49	
- Customer		40,538	32,405	42	3,450	2,268	50	1,046	134	12	11	194	927	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		49,881	36,264	57	3,664	4,793	929	1,975	959	12	40	211	976	
Total O&M Expenses		209,556												
- Demand		29,218	12,264	48	679	8,023	2,791	2,716	2,391	1	94	55	157	
- Customer		180,338	139,377	231	15,906	13,521	1,169	5,495	530	51	89	905	3,064	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**209,556**	**151,641**	**280**	**16,585**	**21,543**	**3,960**	**8,211**	**2,921**	**52**	**183**	**960**	**3,221**	

Penelec Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
DEPRECIATION EXPENSE														
Depreciation Expense														
(403-303) Intangible		7,146												
- Demand		1,193	495	2	27	324	113	116	103	0	4	2	6	
- Customer		5,953	4,679	7	520	398	27	222	22	2	2	24	48	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		7,146	5,174	9	548	722	140	339	125	2	6	27	54	
(403-350) Transm Land		191												
- Demand		191	73	0	4	48	17	24	22	0	1	0	1	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		191	73	0	4	48	17	24	22	0	1	0	1	
(403-352) Transm Strucutres		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-353) Transm Station Equipment		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-354) Transm Towers & Fixtures		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-355) Transm Poles & Fixtures		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-356) Transm OH Conductors		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-357) Transm UG Conduit		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-358) Transm UG Conductors		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-359) Transm Roads		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Penelec Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(403-360) Land		129												
- Demand		21	10	0	1	7	2	1	0	0	0	0	0	
- Customer		108	88	0	9	6	0	3	0	0	0	0	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		129	98	0	10	12	2	3	1	0	0	0	1	
(403-361) Structures		228												
- Demand		228	88	0	5	57	20	29	27	0	1	0	1	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		228	88	0	5	57	20	29	27	0	1	0	1	
(403-362) Station Equip		8,398												
- Demand		8,398	3,224	13	179	2,112	737	1,075	979	0	25	14	41	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		8,398	3,224	13	179	2,112	737	1,075	979	0	25	14	41	
(403-364) Poles		12,524												
- Demand		3,547	1,697	7	94	1,108	384	126	89	0	13	8	22	
- Customer		8,977	6,998	9	746	468	10	359	39	4	2	27	314	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		12,524	8,695	15	840	1,576	394	486	128	4	15	35	336	
(403-365) OH Conductors		28,940												
- Demand		1,529	739	3	41	483	167	47	31	0	6	3	9	
- Customer		27,411	22,405	28	2,387	1,470	29	862	93	11	6	88	32	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		28,940	23,144	31	2,428	1,953	197	909	123	11	12	91	42	
(403-366) UG Conduit		729												
- Demand		729	356	1	20	232	80	19	11	0	3	2	5	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		729	356	1	20	232	80	19	11	0	3	2	5	
(403-367) UG Conductors		6,793												
- Demand		595	293	1	16	192	66	12	6	0	2	1	4	
- Customer		6,199	5,231	7	557	327	5	38	4	1	1	20	8	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		6,793	5,525	8	574	519	71	50	10	1	4	22	11	
(403-368) Line Transformers		13,340												
- Demand		3,232	1,630	6	90	1,064	368	33	-	0	13	7	21	
- Customer		10,108	8,594	11	916	531	7	1	-	0	2	34	12	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		13,340	10,224	17	1,006	1,595	375	34	-	0	15	41	33	
(403-369) Services		2,463												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		2,463	2,094	3	223	129	2	0	-	0	1	8	3	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		2,463	2,094	3	223	129	2	0	-	0	1	8	3	

Penelec Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(403-370) Meters		12,116												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		12,116	9,056	19	1,130	1,312	50	415	125	1	8	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		12,116	9,056	19	1,130	1,312	50	415	125	1	8	-	-	
(403-371) Install on Cust Premise		392												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		392	-	-	-	-	-	-	-	-	-	392	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		392	-	-	-	-	-	-	-	-	-	392	-	
(403-372) Leased Property Cust. Prem.		0												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		0	-	-	-	-	-	-	-	-	-	0	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		0	-	-	-	-	-	-	-	-	-	0	-	
(403-373) Streetlight		3,767												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		3,767	-	-	-	-	-	-	-	-	-	-	3,767	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		3,767	-	-	-	-	-	-	-	-	-	-	3,767	
(403-389) Land		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-390) Structures		3,193												
- Demand		803	350	1	19	229	80	62	53	0	3	2	4	
- Customer		2,390	1,891	2	203	130	3	58	7	1	1	32	62	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		3,193	2,242	4	223	359	82	119	60	1	3	33	67	
(403-391) Office Equipment		1,386												
- Demand		349	152	1	8	99	35	27	23	0	1	1	2	
- Customer		1,037	821	1	88	57	1	25	3	0	0	14	27	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		1,386	973	2	97	156	36	52	26	0	1	14	29	
(403-392) Transportation		738												
- Demand		186	81	0	4	53	18	14	12	0	1	0	1	
- Customer		552	437	1	47	30	1	13	2	0	0	7	14	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		738	518	1	51	83	19	28	14	0	1	8	15	
(403-393) Stores Equip		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-394) Tools, Shop & Garage Equip		862												
- Demand		217	95	0	5	62	21	17	14	0	1	0	1	
- Customer		645	511	1	55	35	1	16	2	0	0	9	17	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		862	605	1	60	97	22	32	16	0	1	9	18	

Penelec Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(403-395) Laboratory Equip		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-396) Power Equipment		27	-	-	-	-	-	-	-	-	-	-	-	
- Demand		7	3	0	0	2	1	1	0	0	0	0	0	
- Customer		20	16	0	2	1	0	0	0	0	0	0	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		27	19	0	2	3	1	1	0	0	0	0	1	
(403-397) Communication Equip		4,321												
- Demand		1,087	474	2	26	310	108	83	71	0	4	2	6	
- Customer		3,234	2,559	3	275	176	4	78	10	1	1	43	84	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		4,321	3,033	5	301	486	111	162	81	1	4	45	90	
(403-398) Misc. Equip		2												
- Demand		0	0	0	0	0	0	0	0	0	0	0	0	
- Customer		1	1	0	0	0	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		2	1	0	0	0	0	0	0	0	0	0	0	
Amortization and Depletion of Utility Plant		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Cost of Removal/Salvage		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Average Net Salvage		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Depreciation Expense		14,376												
- Demand		3,616	1,578	6	87	1,031	358	277	238	0	12	7	20	
- Customer		10,760	8,514	11	915	586	12	260	32	3	3	142	281	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		14,376	10,092	17	1,003	1,618	370	538	270	3	15	150	301	
Total Depreciation Expense		122,061												
- Demand		25,926	11,339	45	628	7,413	2,575	1,964	1,680	1	87	51	145	
- Customer		96,134	73,894	102	8,075	5,657	152	2,352	339	24	28	841	4,672	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**122,061**	**85,232**	**147**	**8,703**	**13,070**	**2,727**	**4,315**	**2,019**	**25**	**115**	**892**	**4,817**	

Penelec Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Amortization														
Amortization		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Removal of Retained Riders		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Eliminate Amort per IS		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Storm Reserve Amortization		15,093												
- Demand		3,796	1,656	7	92	1,083	376	291	250	0	13	7	21	
- Customer		11,297	8,939	12	961	616	13	273	34	3	3	150	295	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		15,093	10,595	18	1,053	1,698	389	565	283	3	16	157	316	
Extraordinary Storm Reserve Amort		2,725												
- Demand		685	299	1	17	196	68	53	45	0	2	1	4	
- Customer		2,040	1,614	2	174	111	2	49	6	1	1	27	53	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		2,725	1,913	3	190	307	70	102	51	1	3	28	57	
COVID-19 Reg Asset Amort		3,518												
- Demand		885	386	2	21	252	88	68	58	0	3	2	5	
- Customer		2,633	2,084	3	224	143	3	64	8	1	1	35	69	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		3,518	2,470	4	245	396	91	132	66	1	4	37	74	
Streetlight Reg Asset Amort		4,496												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		4,496	-	-	-	-	-	-	-	-	-	-	4,496	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		4,496	-	-	-	-	-	-	-	-	-	-	4,496	
Verizon Pole Attach Amort		4,555												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		4,555	2,723	5	314	277	8	60	18	0	2	338	809	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		4,555	2,723	5	314	277	8	60	18	0	2	338	809	
Total Depreciation and Amortization		152,448												
- Demand		31,293	13,680	54	758	8,944	3,107	2,376	2,033	1	105	61	175	
- Customer		121,155	89,253	123	9,747	6,804	178	2,798	404	28	33	1,390	10,394	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**152,448**	**102,933**	**177**	**10,505**	**15,748**	**3,285**	**5,174**	**2,437**	**29**	**139**	**1,452**	**10,569**	

Penelec Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Taxes Other than Income														
Gross Receipt Taxes		27,824												
- Demand		6,998	4,652	14	276	1,105	269	317	201	0	13	46	104	
- Customer		20,826	13,844	43	822	3,289	801	942	599	1	37	137	310	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		27,824	18,496	57	1,099	4,394	1,071	1,259	801	1	50	183	415	
Payroll Taxes		2,107												
- Demand		387	159	1	9	104	36	39	35	0	1	1	2	
- Customer		1,721	1,377	2	146	96	2	44	6	0	0	8	39	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		2,107	1,536	2	155	200	38	83	40	1	2	8	41	
PURTA Taxes		1,668												
- Demand		419	183	1	10	120	42	32	28	0	1	1	2	
- Customer		1,248	988	1	106	68	1	30	4	0	0	17	33	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		1,668	1,171	2	116	188	43	62	31	0	2	17	35	
Real Estate Taxes		188												
- Demand		47	21	0	1	13	5	4	3	0	0	0	0	
- Customer		141	111	0	12	8	0	3	0	0	0	2	4	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		188	132	0	13	21	5	7	4	0	0	2	4	
Sales & Use Taxes		123												
- Demand		31	14	0	1	9	3	2	2	0	0	0	0	
- Customer		92	73	0	8	5	0	2	0	0	0	1	2	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		123	87	0	9	14	3	5	2	0	0	1	3	
Misc. Taxes		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj, Payroll Taxes		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Other Taxes		1												
- Demand		0	0	0	0	0	0	0	0	0	0	0	0	
- Customer		1	1	0	0	0	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		1	1	0	0	0	0	0	0	0	0	0	0	
Total Taxes Other than Income		31,912												
- Demand		7,883	5,028	16	297	1,351	355	394	269	0	15	48	109	
- Customer		24,029	16,394	46	1,095	3,466	805	1,022	609	2	38	164	388	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total Taxes Other than Income		31,912	21,422	62	1,392	4,818	1,160	1,416	878	2	54	212	497	
Total Operating Expenses		393,916												
- Demand		68,394	30,973	118	1,734	18,318	6,253	5,485	4,693	2	215	164	440	
- Customer		325,522	245,024	401	26,748	23,791	2,152	9,315	1,544	81	161	2,459	13,846	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		393,916	275,997	518	28,482	42,109	8,405	14,800	6,236	83	376	2,623	14,287	

Penelec Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
UTILITY PLANT														
Intangible Plant														
(301) Organization		0												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	0	0	0	0	0	0	0	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	0	
(302) Franchises and Consents		2												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	2	1	0	0	1	0	0	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2	1	0	0	1	0	0	0	0	0	0	0	
(303) Intangible Plant		221												OpExp-SUB
- Demand	OpExp-SUB-D	221	85	0	5	56	19	28	26	0	1	0	1	100%
- Customer	OpExp-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	OpExp-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		221	85	0	5	56	19	28	26	0	1	0	1	
Total Intangible Plant		224												
- Demand		224	86	0	5	56	20	29	26	0	1	0	1	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		224	86	0	5	56	20	29	26	0	1	0	1	
Distribution Plant														
(350) Transmission Land		15,532												DEM
- Demand	NCP	15,532	5,962	23	330	3,905	1,363	1,988	1,811	0	46	27	76	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		15,532	5,962	23	330	3,905	1,363	1,988	1,811	0	46	27	76	
(352) Transmission Structures		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(353) Trans. Station Equipment		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(354) Trans. Towers & Fixtures		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(355) Trans. Poles & Fixtures		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Penelec Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(356) Trans. OH Conductors		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(357) Underground Conduit		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(358) Trans. UG Conductors		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(359) Trans. Roads		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(360) Land and Land Rights		17												DIST_364-368-SUB
- Demand	DIST_364-368-SUB-D	17	6	0	0	4	1	2	2	0	0	0	0	100%
- Customer	DIST_364-368-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DIST_364-368-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		17	6	0	0	4	1	2	2	0	0	0	0	
(361) Structures and Improvements		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(362) Station Equipment		11,937												DEM
- Demand	NCP	11,937	4,582	18	254	3,001	1,048	1,528	1,391	0	35	21	58	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		11,937	4,582	18	254	3,001	1,048	1,528	1,391	0	35	21	58	
(364) Poles, Towers & Fixtures		560												DEM
- Demand	NCP	560	215	1	12	141	49	72	65	0	2	1	3	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		560	215	1	12	141	49	72	65	0	2	1	3	
(365) Overhead Conductors & Devices		826												DEM
- Demand	NCP	826	317	1	18	208	73	106	96	0	2	1	4	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		826	317	1	18	208	73	106	96	0	2	1	4	

Penelec Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(366) Underground Conduit		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(367) Underground Conductors & Device		1,402												DEM
- Demand	NCP	1,402	538	2	30	352	123	179	163	0	4	2	7	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,402	538	2	30	352	123	179	163	0	4	2	7	
(368) Line Transformers		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(369) Services		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(370) Meters		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(371) Customer Premises		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(372) Leased Property Cust. Prem.		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(373) Streetlight		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Distribution Plant		30,273												
- Demand		30,273	11,620	46	644	7,612	2,657	3,876	3,529	1	89	52	148	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		30,273	11,620	46	644	7,612	2,657	3,876	3,529	1	89	52	148	
General Plant														
(389) Land		9												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	9	3	0	0	2	1	1	1	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		9	3	0	0	2	1	1	1	0	0	0	0	
(390) Structures		826												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	826	317	1	18	208	73	106	96	0	2	1	4	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		826	317	1	18	208	73	106	96	0	2	1	4	

Penelec Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(391) Office Equipment		68												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	68	26	0	1	17	6	9	8	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		68	26	0	1	17	6	9	8	0	0	0	0	
(392) Transportation		91												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	91	35	0	2	23	8	12	11	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		91	35	0	2	23	8	12	11	0	0	0	0	
(393) Stores Equipment		0												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	0	0	0	0	0	0	0	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	0	
(394) Tools & Garage Equip.		156												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	156	60	0	3	39	14	20	18	0	0	0	1	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		156	60	0	3	39	14	20	18	0	0	0	1	
(395) Laboratory		1												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	1	1	0	0	0	0	0	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	1	0	0	0	0	0	0	0	0	0	0	
(396) Power Equipment		41												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	41	16	0	1	10	4	5	5	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		41	16	0	1	10	4	5	5	0	0	0	0	
(397) Communication Equipment		374												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	374	144	1	8	94	33	48	44	0	1	1	2	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		374	144	1	8	94	33	48	44	0	1	1	2	
(398) Misc. Equipment		1												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	1	0	0	0	0	0	0	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	0	0	0	0	0	0	0	0	0	0	0	
Total General Plant		1,567												
- Demand		1,567	601	2	33	394	138	201	183	0	5	3	8	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		1,567	601	2	33	394	138	201	183	0	5	3	8	
Total Utility Plant		32,064												
- Demand		32,064	12,307	48	682	8,062	2,814	4,105	3,738	1	95	55	157	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**32,064**	**12,307**	**48**	**682**	**8,062**	**2,814**	**4,105**	**3,738**	**1**	**95**	**55**	**157**	

Penelec Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
ACCUMULATED DEPRECIATION														
Accumulated Depreciation														
(108-302) Franchise & Consents		0												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	0	0	0	0	0	0	0	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	0	
(108-303) Intangible Plant		(167)												OpExp-SUB
- Demand	OpExp-SUB-D	(167)	(64)	(0)	(4)	(42)	(15)	(21)	(19)	(0)	(0)	(0)	(1)	100%
- Customer	OpExp-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	OpExp-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(167)	(64)	(0)	(4)	(42)	(15)	(21)	(19)	(0)	(0)	(0)	(1)	
(108-350) Transm Land		(7,983)												DEM
- Demand	NCP	(7,983)	(3,064)	(12)	(170)	(2,007)	(701)	(1,022)	(931)	(0)	(24)	(14)	(39)	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(7,983)	(3,064)	(12)	(170)	(2,007)	(701)	(1,022)	(931)	(0)	(24)	(14)	(39)	
(108-352) Transm Structures		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-353) Transm Station Equipment		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-354) Transm Towers & Fixtures		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-355) Transm Poles & Fixtures		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-356) Transm OH Conductors		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-357) Transm Underground Conduit		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-358) Transm UG Conductors		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Penelec Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(108-359) Transm Roads		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-360) Land		4												DIST_364-368-SUB
- Demand	DIST_364-368-SUB-D	4	2	0	0	1	0	1	1	0	0	0	0	100%
- Customer	DIST_364-368-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DIST_364-368-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		4	2	0	0	1	0	1	1	0	0	0	0	
(108-361) Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-362) Station Equip		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-364) Poles		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-365) OH Conductors		(72)												DEM
- Demand	NCP	(72)	(28)	(0)	(2)	(18)	(6)	(9)	(8)	(0)	(0)	(0)	(0)	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(72)	(28)	(0)	(2)	(18)	(6)	(9)	(8)	(0)	(0)	(0)	(0)	
(108-366) UG Conduit		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-367) UG Cond & Dev		(148)												DEM
- Demand	NCP	(148)	(57)	(0)	(3)	(37)	(13)	(19)	(17)	(0)	(0)	(0)	(1)	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(148)	(57)	(0)	(3)	(37)	(13)	(19)	(17)	(0)	(0)	(0)	(1)	
(108-368) Line Transformers		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-369) Services		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Penelec Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(108-370) Meters		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-371) Install on Cust Premise		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-372) Leased Property Cust. Prem.		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-373) Street Lighting		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-389) Land & Land Rights		(0)												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
(108-390) Struct & Impmnts -		(326)												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(326)	(125)	(0)	(7)	(82)	(29)	(42)	(38)	(0)	(1)	(1)	(2)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(326)	(125)	(0)	(7)	(82)	(29)	(42)	(38)	(0)	(1)	(1)	(2)	
(108-391) Office Furn & Equip		(55)												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(55)	(21)	(0)	(1)	(14)	(5)	(7)	(6)	(0)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(55)	(21)	(0)	(1)	(14)	(5)	(7)	(6)	(0)	(0)	(0)	(0)	
(108-392) Transportation Equip		(21)												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(21)	(8)	(0)	(0)	(5)	(2)	(3)	(2)	(0)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(21)	(8)	(0)	(0)	(5)	(2)	(3)	(2)	(0)	(0)	(0)	(0)	
(108-393) Stores Equip		(4)												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(4)	(1)	(0)	(0)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(4)	(1)	(0)	(0)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
(108-394) Tools, Shop & Garage Equip		(64)												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(64)	(25)	(0)	(1)	(16)	(6)	(8)	(7)	(0)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(64)	(25)	(0)	(1)	(16)	(6)	(8)	(7)	(0)	(0)	(0)	(0)	

Penelec Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(108-395) Laboratory Equip		10												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	10	4	0	0	3	1	1	1	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		10	4	0	0	3	1	1	1	0	0	0	0	
(108-396) Power Operated Equip		(38)												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(38)	(15)	(0)	(1)	(10)	(3)	(5)	(4)	(0)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(38)	(15)	(0)	(1)	(10)	(3)	(5)	(4)	(0)	(0)	(0)	(0)	
(108-397) Communication Equip		(86)												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(86)	(33)	(0)	(2)	(22)	(8)	(11)	(10)	(0)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(86)	(33)	(0)	(2)	(22)	(8)	(11)	(10)	(0)	(0)	(0)	(0)	
(108-398) MISC Equip		4												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	4	2	0	0	1	0	1	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		4	2	0	0	1	0	1	0	0	0	0	0	
Total Accumulated Depreciation		(8,945)												
- Demand		(8,945)	(3,433)	(13)	(190)	(2,249)	(785)	(1,145)	(1,043)	(0)	(26)	(15)	(44)	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total Accumulated Depreciation		**(8,945)**	**(3,433)**	**(13)**	**(190)**	**(2,249)**	**(785)**	**(1,145)**	**(1,043)**	**(0)**	**(26)**	**(15)**	**(44)**	
OTHER RATE BASE ITEMS														
Other Rate Base Items														
Material & Supplies		192												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	192	74	0	4	48	17	25	22	0	1	0	1	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		192	74	0	4	48	17	25	22	0	1	0	1	
Cash Working Capital		524												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	524	201	1	11	132	46	67	61	0	2	1	3	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		524	201	1	11	132	46	67	61	0	2	1	3	
Deferred Storm Damage		421												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	421	162	1	9	106	37	54	49	0	1	1	2	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		421	162	1	9	106	37	54	49	0	1	1	2	

Penelec Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Customer Deposits		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Customer Advances		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
ADIT		(5,160)												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(5,160)	(1,981)	(8)	(110)	(1,297)	(453)	(661)	(601)	(0)	(15)	(9)	(25)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(5,160)	(1,981)	(8)	(110)	(1,297)	(453)	(661)	(601)	(0)	(15)	(9)	(25)	
Capitalized Pension and OPEB		49												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	49	19	0	1	12	4	6	6	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		49	19	0	1	12	4	6	6	0	0	0	0	
Total Other Rate Base Items		(3,973)												
- Demand		(3,973)	(1,525)	(6)	(84)	(999)	(349)	(509)	(463)	(0)	(12)	(7)	(19)	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(3,973)	(1,525)	(6)	(84)	(999)	(349)	(509)	(463)	(0)	(12)	(7)	(19)	
Total Rate Base		**19,146**												
- Demand		**19,146**	**7,349**	**29**	**407**	**4,814**	**1,681**	**2,451**	**2,232**	**0**	**57**	**33**	**94**	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**19,146**	**7,349**	**29**	**407**	**4,814**	**1,681**	**2,451**	**2,232**	**0**	**57**	**33**	**94**	

Penelec Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
OPERATIONS & MAINTENANCE EXPENSES														
Transmission Expenses														
Operations Expenses														
(560) Operating Supervision & Engineering		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(561) Load Dispatch		61												DEM
- Demand	NCP	61	24	0	1	15	5	8	7	0	0	0	0	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		61	24	0	1	15	5	8	7	0	0	0	0	
(562) Station Expenses		(16)												DEM
- Demand	NCP	(16)	(6)	(0)	(0)	(4)	(1)	(2)	(2)	(0)	(0)	(0)	(0)	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(16)	(6)	(0)	(0)	(4)	(1)	(2)	(2)	(0)	(0)	(0)	(0)	
(563) Overhead Line Expenses		(15)												DEM
- Demand	NCP	(15)	(6)	(0)	(0)	(4)	(1)	(2)	(2)	(0)	(0)	(0)	(0)	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(15)	(6)	(0)	(0)	(4)	(1)	(2)	(2)	(0)	(0)	(0)	(0)	
(565) Transmission of Electricity by Others		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(566) Miscellaneous transmission expenses		65												DEM
- Demand	NCP	65	25	0	1	16	6	8	8	0	0	0	0	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		65	25	0	1	16	6	8	8	0	0	0	0	
Total Trans. Operations Expenses		95												
- Demand		95	36	0	2	24	8	12	11	0	0	0	0	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		95	36	0	2	24	8	12	11	0	0	0	0	
Maintenance Expense														
(568) Maintenance Supervision and Engineering		5												DEM
- Demand	NCP	5	2	0	0	1	0	1	1	0	0	0	0	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		5	2	0	0	1	0	1	1	0	0	0	0	
(569) Maintenance of Structures		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(570) Maintenance of Station Equipment		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Penelec Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(571) Maintenance of Overhead Lines		(29)												DEM
- Demand	NCP	(29)	(11)	(0)	(1)	(7)	(3)	(4)	(3)	(0)	(0)	(0)	(0)	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(29)	(11)	(0)	(1)	(7)	(3)	(4)	(3)	(0)	(0)	(0)	(0)	
(572) Maintenance of miscellaneous distribution plant		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Trans. Maintenance Expenses		(24)												
- Demand		(24)	(9)	(0)	(1)	(6)	(2)	(3)	(3)	(0)	(0)	(0)	(0)	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(24)	(9)	(0)	(1)	(6)	(2)	(3)	(3)	(0)	(0)	(0)	(0)	
Total Transmission Expenses		71												
- Demand		71	27	0	2	18	6	9	8	0	0	0	0	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		71	27	0	2	18	6	9	8	0	0	0	0	

Penelec Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Distribution Expenses														
Operations Expenses														
(580) Operation Supervision & Engineering		4												DistOpExp-SUB
- Demand	DistOpExp-SUB-D	4	2	0	0	1	0	1	0	0	0	0	0	100%
- Customer	DistOpExp-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DistOpExp-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		4	2	0	0	1	0	1	0	0	0	0	0	
(581) Load Dispatching		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(582) Station Expenses		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(583) Overhead line expenses		0												DEM
- Demand	NCP	0	0	0	0	0	0	0	0	0	0	0	0	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	0	
(584) Underground line expenses		6												DEM
- Demand	NCP	6	2	0	0	2	1	1	1	0	0	0	0	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		6	2	0	0	2	1	1	1	0	0	0	0	
(586) Meter expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(588) Miscellaneous distribution expenses		120												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	120	46	0	3	30	11	15	14	0	0	0	1	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		120	46	0	3	30	11	15	14	0	0	0	1	

Penelec Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(589) Rents		20												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	20	8	0	0	5	2	3	2	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		20	8	0	0	5	2	3	2	0	0	0	0	
Total Dist. Operations Expenses		151												
- Demand		151	58	0	3	38	13	19	18	0	0	0	1	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		151	58	0	3	38	13	19	18	0	0	0	1	
Maintenance Expense														
(590) Maintenance Supervision and Engineering		0												DistMtExp-SUB
- Demand	DistMtExp-SUB-D	0	0	0	0	0	0	0	0	0	0	0	0	100%
- Customer	DistMtExp-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DistMtExp-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	0	
(591) Maintenance of Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(592) Maintenance of Station Equipment		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(593) Maintenance of Overhead Lines		58												DEM
- Demand	NCP	58	22	0	1	14	5	7	7	0	0	0	0	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		58	22	0	1	14	5	7	7	0	0	0	0	
(594) Maintenance of underground lines		12												DEM
- Demand	NCP	12	4	0	0	3	1	1	1	0	0	0	0	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		12	4	0	0	3	1	1	1	0	0	0	0	
(595) Maintenance of line transformers		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(596) Maintenance of street lighting and signal systems		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Penelec Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(597) Maintenance of meters		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(598) Maintenance of miscellaneous distribution plant		13												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	13	5	0	0	3	1	2	1	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		13	5	0	0	3	1	2	1	0	0	0	0	
Total Dist. Maintenance Expenses		82												
- Demand		82	32	0	2	21	7	11	10	0	0	0	0	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		82	32	0	2	21	7	11	10	0	0	0	0	
Total Distribution Expenses		304												
- Demand		304	117	0	6	77	27	39	35	0	1	1	1	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		304	117	0	6	77	27	39	35	0	1	1	1	
Customer Accounts														
(901) Supervision		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(902) Meter Reading Expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(903) Collections & Records		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(904) Uncollectables		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Penelec Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(905) Misc. Customer Accounts		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Customer Accounts and Services		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Customer Information														
(907) Supervision		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(908) Customer Information		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(909) Advertising		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(910) Misc. Expense		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Customer Information		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Sales														
(911) Sales Supervision		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(913) Advertising Expense		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Sales		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Penelec Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Administrative & General Expense														
(920) Administrative and General Salaries		(3)												NONAGLAB-SUB
- Demand	NONAGLAB-SUB-D	(3)	(1)	(0)	(0)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	100%
- Customer	NONAGLAB-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(3)	(1)	(0)	(0)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
(921 Office Supplies		7												NONAGLAB-SUB
- Demand	NONAGLAB-SUB-D	7	3	0	0	2	1	1	1	0	0	0	0	100%
- Customer	NONAGLAB-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		7	3	0	0	2	1	1	1	0	0	0	0	
(922) Admin Expenses		-												NONAGLAB-SUB
- Demand	NONAGLAB-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	NONAGLAB-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(923) Outside Services		60												NONAGLAB-SUB
- Demand	NONAGLAB-SUB-D	60	23	0	1	15	5	8	7	0	0	0	0	100%
- Customer	NONAGLAB-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		60	23	0	1	15	5	8	7	0	0	0	0	
(924) Property Insurance		2												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	2	1	0	0	0	0	0	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2	1	0	0	0	0	0	0	0	0	0	0	
(925) Injury and Damages		5												DISTLAB-SUB
- Demand	DISTLAB-SUB-D	5	2	0	0	1	0	1	1	0	0	0	0	100%
- Customer	DISTLAB-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTLAB-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		5	2	0	0	1	0	1	1	0	0	0	0	
(926) Pension and Benefits		16												NONAGLAB-SUB
- Demand	NONAGLAB-SUB-D	16	6	0	0	4	1	2	2	0	0	0	0	100%
- Customer	NONAGLAB-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		16	6	0	0	4	1	2	2	0	0	0	0	
(928) Regulatory Commission Expense		16												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	16	6	0	0	4	1	2	2	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		16	6	0	0	4	1	2	2	0	0	0	0	
(930.1) General Advertising		0												NONAGLAB-SUB
- Demand	NONAGLAB-SUB-D	0	0	0	0	0	0	0	0	0	0	0	0	100%
- Customer	NONAGLAB-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	0	
(903.2) Misc. Expense		0												NONAGLAB-SUB
- Demand	NONAGLAB-SUB-D	0	0	0	0	0	0	0	0	0	0	0	0	100%
- Customer	NONAGLAB-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	0	

Penelec Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(931) Misc. Rent		0												NONAGLAB-SUB
- Demand	NONAGLAB-SUB-D	0	0	0	0	0	0	0	0	0	0	0	0	100%
- Customer	NONAGLAB-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	0	
(935) Maint. Of General Plant		(2)												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(2)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(2)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
(9XX) Open		-												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total A&G Expense		101												
- Demand		101	39	0	2	25	9	13	12	0	0	0	0	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		101	39	0	2	25	9	13	12	0	0	0	0	
Total O&M Expenses		406												
- Demand		406	156	1	9	102	36	52	47	0	1	1	2	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**406**	**156**	**1**	**9**	**102**	**36**	**52**	**47**	**0**	**1**	**1**	**2**	

Penelec Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
DEPRECIATION EXPENSE														
Depreciation Expense														
(403-303) Intangible		58												OpExp-SUB
- Demand	OpExp-SUB-D	58	22	0	1	15	5	7	7	0	0	0	0	100%
- Customer	OpExp-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	OpExp-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		58	22	0	1	15	5	7	7	0	0	0	0	
(403-350) Transm Land		191												DEM
- Demand	NCP	191	73	0	4	48	17	24	22	0	1	0	1	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		191	73	0	4	48	17	24	22	0	1	0	1	
(403-352) Transm Strucutres		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-353) Transm Station Equipment		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-354) Transm Towers & Fixtures		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-355) Transm Poles & Fixtures		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-356) Transm OH Conductors		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-357) Transm UG Conduit		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-358) Transm UG Conductors		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-359) Transm Roads		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Penelec Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(403-360) Land		0												DIST_364-368-SUB
- Demand	DIST_364-368-SUB-D	0	0	0	0	0	0	0	0	0	0	0	0	100%
- Customer	DIST_364-368-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DIST_364-368-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	0	
(403-361) Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-362) Station Equip		234												DEM
- Demand	NCP	234	90	0	5	59	21	30	27	0	1	0	1	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		234	90	0	5	59	21	30	27	0	1	0	1	
(403-364) Poles		9												DEM
- Demand	NCP	9	4	0	0	2	1	1	1	0	0	0	0	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		9	4	0	0	2	1	1	1	0	0	0	0	
(403-365) OH Conductors		18												DEM
- Demand	NCP	18	7	0	0	5	2	2	2	0	0	0	0	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		18	7	0	0	5	2	2	2	0	0	0	0	
(403-366) UG Conduit		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-367) UG Conductors		35												DEM
- Demand	NCP	35	14	0	1	9	3	5	4	0	0	0	0	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		35	14	0	1	9	3	5	4	0	0	0	0	
(403-368) Line Transformers		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-369) Services		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Penelec Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(403-370) Meters		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-371) Install on Cust Premise		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-372) Leased Property Cust. Prem.		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-373) Streetlight		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-389) Land		-												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-390) Structures		26												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	26	10	0	1	7	2	3	3	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		26	10	0	1	7	2	3	3	0	0	0	0	
(403-391) Office Equipment		11												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	11	4	0	0	3	1	1	1	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		11	4	0	0	3	1	1	1	0	0	0	0	
(403-392) Transportation		6												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	6	2	0	0	2	1	1	1	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		6	2	0	0	2	1	1	1	0	0	0	0	
(403-393) Stores Equip		-												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-394) Tools, Shop & Garage Equip		7												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	7	3	0	0	2	1	1	1	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		7	3	0	0	2	1	1	1	0	0	0	0	

Penelec Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(403-395) Laboratory Equip		-												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-396) Power Equipment		0												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	0	0	0	0	0	0	0	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	0	
(403-397) Communication Equip		35												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	35	13	0	1	9	3	4	4	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		35	13	0	1	9	3	4	4	0	0	0	0	
(403-398) Misc. Equip		0												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	0	0	0	0	0	0	0	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	0	
Amortization and Depletion of Utility Plant		-												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Cost of Removal/Salvage		-												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Average Net Salvage		-												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Depreciation Expense		117												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	117	45	0	2	29	10	15	14	0	0	0	1	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		117	45	0	2	29	10	15	14	0	0	0	1	
Total Depreciation Expense		749												
- Demand		749	287	1	16	188	66	96	87	0	2	1	4	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**749**	**287**	**1**	**16**	**188**	**66**	**96**	**87**	**0**	**2**	**1**	**4**	

Penelec Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Amortization														
Amortization		-												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Removal of Retained Riders		-												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Eliminate Amort per IS		-												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Storm Reserve Amortization		123												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	123	47	0	3	31	11	16	14	0	0	0	1	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		123	47	0	3	31	11	16	14	0	0	0	1	
Extraordinary Storm Reserve Amort		22												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	22	9	0	0	6	2	3	3	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		22	9	0	0	6	2	3	3	0	0	0	0	
COVID-19 Reg Asset Amort		29												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	29	11	0	1	7	3	4	3	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		29	11	0	1	7	3	4	3	0	0	0	0	
Streetlight Reg Asset Amort		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Verizon Pole Attach Amort		-												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Depreciation and Amortization		922												
- Demand		922	354	1	20	232	81	118	108	0	3	2	5	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**922**	**354**	**1**	**20**	**232**	**81**	**118**	**108**	**0**	**3**	**2**	**5**	

Penelec Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Taxes Other than Income														
Gross Receipt Taxes		226												DISTPLT-SUB
- Demand	Revenues	226	150	0	9	36	9	10	7	0	0	1	3	100%
- Customer	Revenues	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	Revenues	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		226	150	0	9	36	9	10	7	0	0	1	3	
Payroll Taxes		4												LABOR-SUB
- Demand	LABOR-SUB-D	4	2	0	0	1	0	1	0	0	0	0	0	100%
- Customer	LABOR-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	LABOR-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		4	2	0	0	1	0	1	0	0	0	0	0	
PURTA Taxes		14												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	14	5	0	0	3	1	2	2	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		14	5	0	0	3	1	2	2	0	0	0	0	
Real Estate Taxes		2												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	2	1	0	0	0	0	0	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2	1	0	0	0	0	0	0	0	0	0	0	
Sales & Use Taxes		1												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	1	0	0	0	0	0	0	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	0	0	0	0	0	0	0	0	0	0	0	
Misc. Taxes		-												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj, Payroll Taxes		-												LABOR-SUB
- Demand	LABOR-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	LABOR-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	LABOR-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Other Taxes		0												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	0	0	0	0	0	0	0	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	0	
Total Taxes Other than Income		246												
- Demand		246	158	0	9	41	10	13	9	0	0	2	3	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total Taxes Other than Income		246	158	0	9	41	10	13	9	0	0	2	3	
Total Operating Expenses		1,574												
- Demand		1,574	668	2	38	375	127	183	164	0	4	4	10	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		1,574	668	2	38	375	127	183	164	0	4	4	10	

Penelec Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
UTILITY PLANT														
Intangible Plant														
(301) Organization		5												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	4	2	0	0	1	0	1	1	0	0	0	0	85%
- Customer	DISTPLT-PRI-C	1	-	-	-	0	0	1	0	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		5	2	0	0	1	0	1	1	0	0	0	0	
(302) Franchises and Consents		43												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	37	14	0	1	9	3	5	5	0	0	0	0	85%
- Customer	DISTPLT-PRI-C	6	-	-	-	1	0	5	1	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		43	14	0	1	9	3	10	5	0	0	0	0	
(303) Intangible Plant		11,680												OpExp-PRI
- Demand	OpExp-PRI-D	8,923	3,351	13	186	2,196	767	1,214	1,112	0	26	15	43	76%
- Customer	OpExp-PRI-C	2,757	-	-	-	220	27	2,241	242	27	-	-	-	24%
- Commodity	OpExp-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		11,680	3,351	13	186	2,416	794	3,456	1,353	27	26	15	43	
Total Intangible Plant		11,728												
- Demand		8,964	3,366	13	186	2,206	771	1,220	1,117	0	26	15	43	
- Customer		2,764	-	-	-	221	27	2,247	242	27	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		11,728	3,366	13	186	2,427	798	3,467	1,359	27	26	15	43	
Distribution Plant														
(350) Transmission Land		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(352) Transmission Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(353) Trans. Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(354) Trans. Towers & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(355) Trans. Poles & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Penelec Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(356) Trans. OH Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(357) Underground Conduit		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(358) Trans. UG Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(359) Trans. Roads		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(360) Land and Land Rights		545												DIST_364-368-PRI
- Demand	DIST_364-368-PRI-D	90	-	-	-	0	0	45	44	-	-	0	-	16%
- Customer	DIST_364-368-PRI-C	455	-	-	-	36	4	370	40	4	-	-	-	84%
- Commodity	DIST_364-368-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		545	-	-	-	37	5	415	84	4	-	0	-	
(361) Structures and Improvements		18,810												DEM
- Demand	NCP	18,810	7,220	28	400	4,729	1,651	2,408	2,193	0	56	32	92	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		18,810	7,220	28	400	4,729	1,651	2,408	2,193	0	56	32	92	
(362) Station Equipment		416,220												DEM
- Demand	NCP	416,220	159,759	628	8,849	104,653	36,534	53,284	48,518	10	1,229	717	2,040	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		416,220	159,759	628	8,849	104,653	36,534	53,284	48,518	10	1,229	717	2,040	
(364) Poles, Towers & Fixtures		36,973												364P
- Demand	NCP-PRI	10,712	-	-	-	44	53	5,388	5,227	-	-	0	-	29%
- Customer	CUS-PRI	26,260	-	-	-	2,099	256	21,346	2,304	256	-	-	-	71%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		36,973	-	-	-	2,143	309	26,734	7,530	256	-	0	-	
(365) Overhead Conductors & Devices		50,511												365P
- Demand	NCP-PRI	2,638	-	-	-	11	13	1,327	1,287	-	-	0	-	5%
- Customer	CUS-PRI	47,873	-	-	-	3,826	467	38,914	4,199	467	-	-	-	95%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		50,511	-	-	-	3,837	480	40,241	5,487	467	-	0	-	

Penelec Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(366) Underground Conduit		1,458												366P
- Demand	NCP-PRI	1,458	-	-	-	6	7	734	712	-	-	0	-	100%
- Customer	CUS-PRI	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,458	-	-	-	6	7	734	712	-	-	0	-	
(367) Underground Conductors & Device		1,992												367P
- Demand	NCP-PRI	165	-	-	-	1	1	83	80	-	-	0	-	8%
- Customer	CUS-PRI	1,828	-	-	-	146	18	1,486	160	18	-	-	-	92%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,992	-	-	-	147	19	1,568	241	18	-	0	-	
(368) Line Transformers		-												368P
- Demand	NCP-PRI	-	-	-	-	-	-	-	-	-	-	-	-	24%
- Customer	CUS-PRI	-	-	-	-	-	-	-	-	-	-	-	-	76%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(369) Services		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(370) Meters		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(371) Customer Premises		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(372) Leased Property Cust. Prem.		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(373) Streetlight		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Distribution Plant		526,509												
- Demand		450,093	166,979	656	9,249	109,444	38,260	63,269	58,060	10	1,284	749	2,132	
- Customer		76,416	-	-	-	6,107	745	62,116	6,703	745	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		526,509	166,979	656	9,249	115,552	39,005	125,385	64,764	755	1,284	749	2,132	
General Plant														
(389) Land		157												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	134	50	0	3	33	11	19	17	0	0	0	1	85%
- Customer	DISTPLT-PRI-C	23	-	-	-	2	0	18	2	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		157	50	0	3	34	12	37	19	0	0	0	1	
(390) Structures		14,366												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	12,281	4,556	18	252	2,986	1,044	1,726	1,584	0	35	20	58	85%
- Customer	DISTPLT-PRI-C	2,085	-	-	-	167	20	1,695	183	20	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		14,366	4,556	18	252	3,153	1,064	3,421	1,767	21	35	20	58	

Penelec Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(391) Office Equipment		1,175												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	1,004	373	1	21	244	85	141	130	0	3	2	5	85%
- Customer	DISTPLT-PRI-C	170	-	-	-	14	2	139	15	2	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,175	373	1	21	258	87	280	144	2	3	2	5	
(392) Transportation		1,580												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	1,351	501	2	28	329	115	190	174	0	4	2	6	85%
- Customer	DISTPLT-PRI-C	229	-	-	-	18	2	186	20	2	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,580	501	2	28	347	117	376	194	2	4	2	6	
(393) Stores Equipment		4												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	3	1	0	0	1	0	0	0	0	0	0	0	85%
- Customer	DISTPLT-PRI-C	1	-	-	-	0	0	0	0	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		4	1	0	0	1	0	1	0	0	0	0	0	
(394) Tools & Garage Equip.		2,714												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	2,320	861	3	48	564	197	326	299	0	7	4	11	85%
- Customer	DISTPLT-PRI-C	394	-	-	-	31	4	320	35	4	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,714	861	3	48	596	201	646	334	4	7	4	11	
(395) Laboratory		24												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	20	8	0	0	5	2	3	3	0	0	0	0	85%
- Customer	DISTPLT-PRI-C	3	-	-	-	0	0	3	0	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		24	8	0	0	5	2	6	3	0	0	0	0	
(396) Power Equipment		717												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	613	227	1	13	149	52	86	79	0	2	1	3	85%
- Customer	DISTPLT-PRI-C	104	-	-	-	8	1	85	9	1	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		717	227	1	13	157	53	171	88	1	2	1	3	
(397) Communication Equipment		6,505												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	5,561	2,063	8	114	1,352	473	782	717	0	16	9	26	85%
- Customer	DISTPLT-PRI-C	944	-	-	-	75	9	767	83	9	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		6,505	2,063	8	114	1,428	482	1,549	800	9	16	9	26	
(398) Misc. Equipment		10												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	9	3	0	0	2	1	1	1	0	0	0	0	85%
- Customer	DISTPLT-PRI-C	1	-	-	-	0	0	1	0	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		10	3	0	0	2	1	2	1	0	0	0	0	
Total General Plant		27,250												
- Demand		23,295	8,642	34	479	5,664	1,980	3,275	3,005	1	66	39	110	
- Customer		3,955	-	-	-	316	39	3,215	347	39	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		27,250	8,642	34	479	5,981	2,019	6,490	3,352	39	66	39	110	
Total Utility Plant		565,487												
- Demand		482,352	178,987	703	9,914	117,315	41,011	67,764	62,182	11	1,377	803	2,285	
- Customer		83,135	-	-	-	6,644	810	67,578	7,293	810	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**565,487**	**178,987**	**703**	**9,914**	**123,959**	**41,821**	**135,342**	**69,475**	**821**	**1,377**	**803**	**2,285**	

Penelec Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
ACCUMULATED DEPRECIATION														
Accumulated Depreciation														
(108-302) Franchise & Consents		4												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	4	1	0	0	1	0	1	0	0	0	0	0	85%
- Customer	DISTPLT-PRI-C	1	-	-	-	0	0	1	0	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		4	1	0	0	1	0	1	1	0	0	0	0	
(108-303) Intangible Plant		(8,839)												OpExp-PRI
- Demand	OpExp-PRI-D	(6,752)	(2,536)	(10)	(140)	(1,662)	(581)	(919)	(841)	(0)	(20)	(11)	(32)	76%
- Customer	OpExp-PRI-C	(2,087)	-	-	-	(167)	(20)	(1,696)	(183)	(20)	-	-	-	24%
- Commodity	OpExp-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(8,839)	(2,536)	(10)	(140)	(1,828)	(601)	(2,615)	(1,024)	(20)	(20)	(11)	(32)	
(108-350) Transm Land		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-352) Transm Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-353) Transm Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-354) Transm Towers & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-355) Transm Poles & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-356) Transm OH Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-357) Transm Underground Conduit		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-358) Transm UG Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Penelec Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(108-359) Transm Roads		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-360) Land		145												DIST_364-368-PRI
- Demand	DIST_364-368-PRI-D	24	-	-	-	0	0	12	12	-	-	0	-	16%
- Customer	DIST_364-368-PRI-C	121	-	-	-	10	1	98	11	1	-	-	-	84%
- Commodity	DIST_364-368-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		145	-	-	-	10	1	110	22	1	-	0	-	
(108-361) Structures		(10,170)												DEM
- Demand	NCP	(10,170)	(3,904)	(15)	(216)	(2,557)	(893)	(1,302)	(1,186)	(0)	(30)	(18)	(50)	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(10,170)	(3,904)	(15)	(216)	(2,557)	(893)	(1,302)	(1,186)	(0)	(30)	(18)	(50)	
(108-362) Station Equip		(128,767)												DEM
- Demand	NCP	(128,767)	(49,425)	(194)	(2,738)	(32,377)	(11,303)	(16,485)	(15,010)	(3)	(380)	(222)	(631)	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(128,767)	(49,425)	(194)	(2,738)	(32,377)	(11,303)	(16,485)	(15,010)	(3)	(380)	(222)	(631)	
(108-364) Poles		(11,324)												364P
- Demand	NCP-PRI	(3,281)	-	-	-	(14)	(16)	(1,650)	(1,601)	-	-	(0)	-	29%
- Customer	CUS-PRI	(8,043)	-	-	-	(643)	(78)	(6,538)	(706)	(78)	-	-	-	71%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(11,324)	-	-	-	(656)	(95)	(8,188)	(2,306)	(78)	-	(0)	-	
(108-365) OH Conductors		(9,952)												365P
- Demand	NCP-PRI	(520)	-	-	-	(2)	(3)	(261)	(254)	-	-	(0)	-	5%
- Customer	CUS-PRI	(9,432)	-	-	-	(754)	(92)	(7,667)	(827)	(92)	-	-	-	95%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(9,952)	-	-	-	(756)	(95)	(7,928)	(1,081)	(92)	-	(0)	-	
(108-366) UG Conduit		(660)												366P
- Demand	NCP-PRI	(660)	-	-	-	(3)	(3)	(332)	(322)	-	-	(0)	-	100%
- Customer	CUS-PRI	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(660)	-	-	-	(3)	(3)	(332)	(322)	-	-	(0)	-	
(108-367) UG Cond & Dev		(675)												367P
- Demand	NCP-PRI	(56)	-	-	-	(0)	(0)	(28)	(27)	-	-	(0)	-	8%
- Customer	CUS-PRI	(619)	-	-	-	(49)	(6)	(503)	(54)	(6)	-	-	-	92%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(675)	-	-	-	(50)	(6)	(531)	(82)	(6)	-	(0)	-	
(108-368) Line Transformers		-												368P
- Demand	NCP-PRI	-	-	-	-	-	-	-	-	-	-	-	-	24%
- Customer	CUS-PRI	-	-	-	-	-	-	-	-	-	-	-	-	76%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-369) Services		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Penelec Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(108-370) Meters		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-371) Install on Cust Premise		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-372) Leased Property Cust. Prem.		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-373) Street Lighting		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-389) Land & Land Rights		(5)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(4)	(2)	(0)	(0)	(1)	(0)	(1)	(1)	(0)	(0)	(0)	(0)	85%
- Customer	DISTPLT-PRI-C	(1)	-	-	-	(0)	(0)	(1)	(0)	(0)	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(5)	(2)	(0)	(0)	(1)	(0)	(1)	(1)	(0)	(0)	(0)	(0)	
(108-390) Struct & Impmnts -		(5,662)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(4,840)	(1,796)	(7)	(99)	(1,177)	(411)	(680)	(624)	(0)	(14)	(8)	(23)	85%
- Customer	DISTPLT-PRI-C	(822)	-	-	-	(66)	(8)	(668)	(72)	(8)	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(5,662)	(1,796)	(7)	(99)	(1,243)	(419)	(1,348)	(696)	(8)	(14)	(8)	(23)	
(108-391) Office Furn & Equip		(957)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(818)	(303)	(1)	(17)	(199)	(70)	(115)	(105)	(0)	(2)	(1)	(4)	85%
- Customer	DISTPLT-PRI-C	(139)	-	-	-	(11)	(1)	(113)	(12)	(1)	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(957)	(303)	(1)	(17)	(210)	(71)	(228)	(118)	(1)	(2)	(1)	(4)	
(108-392) Transportation Equip		(365)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(312)	(116)	(0)	(6)	(76)	(27)	(44)	(40)	(0)	(1)	(1)	(1)	85%
- Customer	DISTPLT-PRI-C	(53)	-	-	-	(4)	(1)	(43)	(5)	(1)	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(365)	(116)	(0)	(6)	(80)	(27)	(87)	(45)	(1)	(1)	(1)	(1)	
(108-393) Stores Equip		(66)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(56)	(21)	(0)	(1)	(14)	(5)	(8)	(7)	(0)	(0)	(0)	(0)	85%
- Customer	DISTPLT-PRI-C	(10)	-	-	-	(1)	(0)	(8)	(1)	(0)	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(66)	(21)	(0)	(1)	(14)	(5)	(16)	(8)	(0)	(0)	(0)	(0)	
(108-394) Tools, Shop & Garage Equip		(1,111)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(950)	(352)	(1)	(20)	(231)	(81)	(134)	(123)	(0)	(3)	(2)	(4)	85%
- Customer	DISTPLT-PRI-C	(161)	-	-	-	(13)	(2)	(131)	(14)	(2)	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(1,111)	(352)	(1)	(20)	(244)	(82)	(265)	(137)	(2)	(3)	(2)	(4)	

Penelec Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(108-395) Laboratory Equip		175												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	149	55	0	3	36	13	21	19	0	0	0	1	85%
- Customer	DISTPLT-PRI-C	25	-	-	-	2	0	21	2	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		175	55	0	3	38	13	42	21	0	0	0	1	
(108-396) Power Operated Equip		(664)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(567)	(210)	(1)	(12)	(138)	(48)	(80)	(73)	(0)	(2)	(1)	(3)	85%
- Customer	DISTPLT-PRI-C	(96)	-	-	-	(8)	(1)	(78)	(8)	(1)	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(664)	(210)	(1)	(12)	(146)	(49)	(158)	(82)	(1)	(2)	(1)	(3)	
(108-397) Communication Equip		(1,502)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(1,284)	(476)	(2)	(26)	(312)	(109)	(180)	(166)	(0)	(4)	(2)	(6)	85%
- Customer	DISTPLT-PRI-C	(218)	-	-	-	(17)	(2)	(177)	(19)	(2)	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(1,502)	(476)	(2)	(26)	(330)	(111)	(358)	(185)	(2)	(4)	(2)	(6)	
(108-398) MISC Equip		75												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	64	24	0	1	15	5	9	8	0	0	0	0	85%
- Customer	DISTPLT-PRI-C	11	-	-	-	1	0	9	1	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		75	24	0	1	16	6	18	9	0	0	0	0	
Total Accumulated Depreciation		(180,318)												
- Demand		(158,796)	(59,060)	(232)	(3,271)	(38,709)	(13,531)	(22,176)	(20,340)	(4)	(454)	(265)	(754)	
- Customer		(21,522)	-	-	-	(1,720)	(210)	(17,494)	(1,888)	(210)	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total Accumulated Depreciation		**(180,318)**	**(59,060)**	**(232)**	**(3,271)**	**(40,429)**	**(13,740)**	**(39,671)**	**(22,228)**	**(213)**	**(454)**	**(265)**	**(754)**	
OTHER RATE BASE ITEMS														
Other Rate Base Items														
Material & Supplies		3,346												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	2,860	1,061	4	59	696	243	402	369	0	8	5	14	85%
- Customer	DISTPLT-PRI-C	486	-	-	-	39	5	395	43	5	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3,346	1,061	4	59	734	248	797	412	5	8	5	14	
Cash Working Capital		9,115												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	7,792	2,891	11	160	1,895	662	1,095	1,005	0	22	13	37	85%
- Customer	DISTPLT-PRI-C	1,323	-	-	-	106	13	1,075	116	13	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		9,115	2,891	11	160	2,000	675	2,171	1,121	13	22	13	37	
Deferred Storm Damage		7,324												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	6,261	2,323	9	129	1,522	532	880	808	0	18	10	30	85%
- Customer	DISTPLT-PRI-C	1,063	-	-	-	85	10	864	93	10	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		7,324	2,323	9	129	1,607	543	1,744	901	11	18	10	30	

Penelec Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Customer Deposits		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Customer Advances		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
ADIT		(89,739)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(76,714)	(28,460)	(112)	(1,576)	(18,654)	(6,521)	(10,784)	(9,896)	(2)	(219)	(128)	(363)	85%
- Customer	DISTPLT-PRI-C	(13,024)	-	-	-	(1,041)	(127)	(10,587)	(1,142)	(127)	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(89,739)	(28,460)	(112)	(1,576)	(19,695)	(6,648)	(21,371)	(11,038)	(129)	(219)	(128)	(363)	
Capitalized Pension and OPEB		857												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	732	272	1	15	178	62	103	94	0	2	1	3	85%
- Customer	DISTPLT-PRI-C	124	-	-	-	10	1	101	11	1	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		857	272	1	15	188	63	204	105	1	2	1	3	
Total Other Rate Base Items		(69,097)												
- Demand		(59,069)	(21,914)	(86)	(1,214)	(14,363)	(5,021)	(8,303)	(7,620)	(1)	(169)	(98)	(280)	
- Customer		(10,029)	-	-	-	(802)	(98)	(8,152)	(880)	(98)	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(69,097)	(21,914)	(86)	(1,214)	(15,165)	(5,119)	(16,455)	(8,499)	(99)	(169)	(98)	(280)	
Total Rate Base		**316,072**												
- Demand		**264,487**	**98,013**	**385**	**5,429**	**64,243**	**22,459**	**37,284**	**34,223**	**6**	**754**	**440**	**1,251**	
- Customer		**51,585**	**-**	**-**	**-**	**4,123**	**503**	**41,932**	**4,525**	**503**	**-**	**-**	**-**	
- Commodity		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	
Total		**316,072**	**98,013**	**385**	**5,429**	**68,366**	**22,962**	**79,216**	**38,748**	**509**	**754**	**440**	**1,251**	

Penelec Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
OPERATIONS & MAINTENANCE EXPENSES														
Transmission Expenses														
Operations Expenses														
(560) Operating Supervision & Engineering		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(561) Load Dispatch		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(562) Station Expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(563) Overhead Line Expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(565) Transmission of Electricity by Others		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(566) Miscellaneous transmission expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Trans. Operations Expenses		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Maintenance Expense														
(568) Maintenance Supervision and Engineering		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(569) Maintenance of Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(570) Maintenance of Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Penelec Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(571) Maintenance of Overhead Lines		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(572) Maintenance of miscellaneous distribution plant		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Trans. Maintenance Expenses		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Transmission Expenses		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Penelec Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Distribution Expenses														
Operations Expenses														
(580) Operation Supervision & Engineering		298												DistOpExp-PRI
- Demand	DistOpExp-PRI-D	282	108	0	6	71	25	37	33	0	1	0	1	95%
- Customer	DistOpExp-PRI-C	15	-	-	-	1	0	13	1	0	-	-	-	5%
- Commodity	DistOpExp-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		298	108	0	6	72	25	49	35	0	1	0	1	
(581) Load Dispatching		454												DEM
- Demand	NCP	454	174	1	10	114	40	58	53	0	1	1	2	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		454	174	1	10	114	40	58	53	0	1	1	2	
(582) Station Expenses		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(583) Overhead line expenses		18												365P
- Demand	NCP-PRI	1	-	-	-	0	0	0	0	-	-	0	-	5%
- Customer	CUS-PRI	17	-	-	-	1	0	13	1	0	-	-	-	95%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		18	-	-	-	1	0	14	2	0	-	0	-	
(584) Underground line expenses		9												367P
- Demand	NCP-PRI	1	-	-	-	0	0	0	0	-	-	0	-	8%
- Customer	CUS-PRI	8	-	-	-	1	0	7	1	0	-	-	-	92%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		9	-	-	-	1	0	7	1	0	-	0	-	
(586) Meter expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(588) Miscellaneous distribution expenses		2,091												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	1,788	663	3	37	435	152	251	231	0	5	3	8	85%
- Customer	DISTPLT-PRI-C	303	-	-	-	24	3	247	27	3	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,091	663	3	37	459	155	498	257	3	5	3	8	

Penelec Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(589) Rents		346												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	296	110	0	6	72	25	42	38	0	1	0	1	85%
- Customer	DISTPLT-PRI-C	50	-	-	-	4	0	41	4	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		346	110	0	6	76	26	82	43	0	1	0	1	
Total Dist. Operations Expenses		3,215												
- Demand		2,821	1,055	4	58	691	242	388	356	0	8	5	13	
- Customer		394	-	-	-	31	4	320	35	4	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		3,215	1,055	4	58	723	245	708	390	4	8	5	13	
Maintenance Expense														
(590) Maintenance Supervision and Engineering		69												DistMtExp-PRI
- Demand	DistMtExp-PRI-D	51	19	0	1	12	4	7	6	0	0	0	0	73%
- Customer	DistMtExp-PRI-C	18	-	-	-	1	0	15	2	0	-	-	-	27%
- Commodity	DistMtExp-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		69	19	0	1	14	5	22	8	0	0	0	0	
(591) Maintenance of Structures		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(592) Maintenance of Station Equipment		9,038												DEM
- Demand	NCP	9,038	3,469	14	192	2,273	793	1,157	1,054	0	27	16	44	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		9,038	3,469	14	192	2,273	793	1,157	1,054	0	27	16	44	
(593) Maintenance of Overhead Lines		3,521												365P
- Demand	NCP-PRI	184	-	-	-	1	1	92	90	-	-	0	-	5%
- Customer	CUS-PRI	3,337	-	-	-	267	33	2,712	293	33	-	-	-	95%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3,521	-	-	-	267	33	2,805	382	33	-	0	-	
(594) Maintenance of underground lines		16												367P
- Demand	NCP-PRI	1	-	-	-	0	0	1	1	-	-	0	-	8%
- Customer	CUS-PRI	15	-	-	-	1	0	12	1	0	-	-	-	92%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		16	-	-	-	1	0	13	2	0	-	0	-	
(595) Maintenance of line transformers		-												368P
- Demand	NCP-PRI	-	-	-	-	-	-	-	-	-	-	-	-	24%
- Customer	CUS-PRI	-	-	-	-	-	-	-	-	-	-	-	-	76%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(596) Maintenance of street lighting and signal systems		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Penelec Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(597) Maintenance of meters		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(598) Maintenance of miscellaneous distribution plant		223												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	191	71	0	4	46	16	27	25	0	1	0	1	85%
- Customer	DISTPLT-PRI-C	32	-	-	-	3	0	26	3	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		223	71	0	4	49	17	53	27	0	1	0	1	
Total Dist. Maintenance Expenses		12,868												
- Demand		9,465	3,559	14	197	2,332	815	1,284	1,175	0	27	16	45	
- Customer		3,403	-	-	-	272	33	2,766	298	33	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		12,868	3,559	14	197	2,604	848	4,050	1,473	33	27	16	45	
Total Distribution Expenses		16,082												
- Demand		12,286	4,614	18	256	3,024	1,056	1,672	1,531	0	35	21	59	
- Customer		3,797	-	-	-	303	37	3,086	333	37	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		16,082	4,614	18	256	3,327	1,093	4,758	1,864	37	35	21	59	
Customer Accounts														
(901) Supervision		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(902) Meter Reading Expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(903) Collections & Records		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(904) Uncollectables		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Penelec Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(905) Misc. Customer Accounts		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Customer Accounts and Services		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Customer Information														
(907) Supervision		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(908) Customer Information		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(909) Advertising		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(910) Misc. Expense		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Customer Information		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Sales														
(911) Sales Supervision		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(913) Advertising Expense		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Sales		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Penelec Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Administrative & General Expense														
(920) Administrative and General Salaries		(303)												NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D	(259)	(98)	(0)	(5)	(64)	(22)	(34)	(31)	(0)	(1)	(0)	(1)	85%
- Customer	NONAGLAB-PRI-C	(44)	-	-	-	(4)	(0)	(36)	(4)	(0)	-	-	-	15%
- Commodity	NONAGLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(303)	(98)	(0)	(5)	(68)	(23)	(70)	(35)	(0)	(1)	(0)	(1)	
(921 Office Supplies		590												NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D	504	191	1	11	125	44	67	61	0	1	1	2	85%
- Customer	NONAGLAB-PRI-C	86	-	-	-	7	1	70	8	1	-	-	-	15%
- Commodity	NONAGLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		590	191	1	11	132	44	137	69	1	1	1	2	
(922) Admin Expenses		-												NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	85%
- Customer	NONAGLAB-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	15%
- Commodity	NONAGLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(923) Outside Services		5,322												NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D	4,544	1,721	7	95	1,128	394	604	552	0	13	8	22	85%
- Customer	NONAGLAB-PRI-C	779	-	-	-	62	8	633	68	8	-	-	-	15%
- Commodity	NONAGLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		5,322	1,721	7	95	1,190	401	1,237	620	8	13	8	22	
(924) Property Insurance		28												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	24	9	0	0	6	2	3	3	0	0	0	0	85%
- Customer	DISTPLT-PRI-C	4	-	-	-	0	0	3	0	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		28	9	0	0	6	2	7	3	0	0	0	0	
(925) Injury and Damages		473												DISTLAB-PRI
- Demand	DISTLAB-PRI-D	403	153	1	8	100	35	54	49	0	1	1	2	85%
- Customer	DISTLAB-PRI-C	69	-	-	-	6	1	56	6	1	-	-	-	15%
- Commodity	DISTLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		473	153	1	8	106	36	110	55	1	1	1	2	
(926) Pension and Benefits		1,439												NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D	1,229	465	2	26	305	107	163	149	0	4	2	6	85%
- Customer	NONAGLAB-PRI-C	211	-	-	-	17	2	171	18	2	-	-	-	15%
- Commodity	NONAGLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,439	465	2	26	322	109	335	168	2	4	2	6	
(928) Regulatory Commission Expense		283												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	242	90	0	5	59	21	34	31	0	1	0	1	85%
- Customer	DISTPLT-PRI-C	41	-	-	-	3	0	33	4	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		283	90	0	5	62	21	67	35	0	1	0	1	
(930.1) General Advertising		1												NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D	1	0	0	0	0	0	0	0	0	0	0	0	85%
- Customer	NONAGLAB-PRI-C	0	-	-	-	0	0	0	0	0	-	-	-	15%
- Commodity	NONAGLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	0	0	0	0	0	0	0	0	0	0	0	
(903.2) Misc. Expense		17												NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D	14	5	0	0	4	1	2	2	0	0	0	0	85%
- Customer	NONAGLAB-PRI-C	2	-	-	-	0	0	2	0	0	-	-	-	15%
- Commodity	NONAGLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		17	5	0	0	4	1	4	2	0	0	0	0	

Penelec Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(931) Misc. Rent		8												NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D	7	2	0	0	2	1	1	1	0	0	0	0	85%
- Customer	NONAGLAB-PRI-C	1	-	-	-	0	0	1	0	0	-	-	-	15%
- Commodity	NONAGLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		8	2	0	0	2	1	2	1	0	0	0	0	
(935) Maint. Of General Plant		(34)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(29)	(11)	(0)	(1)	(7)	(2)	(4)	(4)	(0)	(0)	(0)	(0)	85%
- Customer	DISTPLT-PRI-C	(5)	-	-	-	(0)	(0)	(4)	(0)	(0)	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(34)	(11)	(0)	(1)	(7)	(3)	(8)	(4)	(0)	(0)	(0)	(0)	
(9XX) Open		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	85%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total A&G Expense		7,823												
- Demand		6,679	2,528	10	140	1,656	579	890	813	0	19	11	32	
- Customer		1,144	-	-	-	91	11	930	100	11	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		7,823	2,528	10	140	1,748	590	1,820	913	11	19	11	32	
Total O&M Expenses		23,906												
- Demand		18,965	7,142	28	396	4,680	1,635	2,562	2,344	0	55	32	91	
- Customer		4,941	-	-	-	395	48	4,016	433	48	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**23,906**	**7,142**	**28**	**396**	**5,075**	**1,683**	**6,578**	**2,777**	**49**	**55**	**32**	**91**	

Penelec Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
DEPRECIATION EXPENSE														
Depreciation Expense														
(403-303) Intangible		1,011												OpExp-PRI
- Demand	OpExp-PRI-D	772	290	1	16	190	66	105	96	0	2	1	4	76%
- Customer	OpExp-PRI-C	239	-	-	-	19	2	194	21	2	-	-	-	24%
- Commodity	OpExp-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,011	290	1	16	209	69	299	117	2	2	1	4	
(403-350) Transm Land		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-352) Transm Strucutres		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-353) Transm Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-354) Transm Towers & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-355) Transm Poles & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-356) Transm OH Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-357) Transm UG Conduit		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-358) Transm UG Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-359) Transm Roads		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Penelec Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(403-360) Land		4												DIST_364-368-PRI
- Demand	DIST_364-368-PRI-D	1	-	-	-	0	0	0	0	-	-	0	-	16%
- Customer	DIST_364-368-PRI-C	3	-	-	-	0	0	3	0	0	-	-	-	84%
- Commodity	DIST_364-368-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		4	-	-	-	0	0	3	1	0	-	0	-	
(403-361) Structures		228												DEM
- Demand	NCP	228	88	0	5	57	20	29	27	0	1	0	1	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		228	88	0	5	57	20	29	27	0	1	0	1	
(403-362) Station Equip		8,164												DEM
- Demand	NCP	8,164	3,134	12	174	2,053	717	1,045	952	0	24	14	40	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		8,164	3,134	12	174	2,053	717	1,045	952	0	24	14	40	
(403-364) Poles		622												364P
- Demand	NCP-PRI	180	-	-	-	1	1	91	88	-	-	0	-	29%
- Customer	CUS-PRI	442	-	-	-	35	4	359	39	4	-	-	-	71%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		622	-	-	-	36	5	450	127	4	-	0	-	
(403-365) OH Conductors		1,117												365P
- Demand	NCP-PRI	58	-	-	-	0	0	29	28	-	-	0	-	5%
- Customer	CUS-PRI	1,059	-	-	-	85	10	861	93	10	-	-	-	95%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,117	-	-	-	85	11	890	121	10	-	0	-	
(403-366) UG Conduit		23												366P
- Demand	NCP-PRI	23	-	-	-	0	0	11	11	-	-	0	-	100%
- Customer	CUS-PRI	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		23	-	-	-	0	0	11	11	-	-	0	-	
(403-367) UG Conductors		50												367P
- Demand	NCP-PRI	4	-	-	-	0	0	2	2	-	-	0	-	8%
- Customer	CUS-PRI	46	-	-	-	4	0	37	4	0	-	-	-	92%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		50	-	-	-	4	0	39	6	0	-	0	-	
(403-368) Line Transformers		-												368P
- Demand	NCP-PRI	-	-	-	-	-	-	-	-	-	-	-	-	24%
- Customer	CUS-PRI	-	-	-	-	-	-	-	-	-	-	-	-	76%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-369) Services		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Penelec Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(403-370) Meters		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-371) Install on Cust Premise		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-372) Leased Property Cust. Prem.		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-373) Streetlight		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-389) Land		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	85%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-390) Structures		452												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	386	143	1	8	94	33	54	50	0	1	1	2	85%
- Customer	DISTPLT-PRI-C	66	-	-	-	5	1	53	6	1	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		452	143	1	8	99	33	108	56	1	1	1	2	
(403-391) Office Equipment		196												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	168	62	0	3	41	14	24	22	0	0	0	1	85%
- Customer	DISTPLT-PRI-C	28	-	-	-	2	0	23	2	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		196	62	0	3	43	15	47	24	0	0	0	1	
(403-392) Transportation		104												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	89	33	0	2	22	8	13	12	0	0	0	0	85%
- Customer	DISTPLT-PRI-C	15	-	-	-	1	0	12	1	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		104	33	0	2	23	8	25	13	0	0	0	0	
(403-393) Stores Equip		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	85%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-394) Tools, Shop & Garage Equip		122												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	104	39	0	2	25	9	15	13	0	0	0	0	85%
- Customer	DISTPLT-PRI-C	18	-	-	-	1	0	14	2	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		122	39	0	2	27	9	29	15	0	0	0	0	

Penelec Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(403-395) Laboratory Equip		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	85%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-396) Power Equipment		4												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	3	1	0	0	1	0	0	0	0	0	0	0	85%
- Customer	DISTPLT-PRI-C	1	-	-	-	0	0	0	0	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		4	1	0	0	1	0	1	0	0	0	0	0	
(403-397) Communication Equip		611												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	522	194	1	11	127	44	73	67	0	1	1	2	85%
- Customer	DISTPLT-PRI-C	89	-	-	-	7	1	72	8	1	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		611	194	1	11	134	45	146	75	1	1	1	2	
(403-398) Misc. Equip		0												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	0	0	0	0	0	0	0	0	0	0	0	0	85%
- Customer	DISTPLT-PRI-C	0	-	-	-	0	0	0	0	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	0	
Amortization and Depletion of Utility Plant		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	85%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Cost of Removal/Salvage		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	85%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Average Net Salvage		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	85%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Depreciation Expense		2,033												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	1,738	645	3	36	423	148	244	224	0	5	3	8	85%
- Customer	DISTPLT-PRI-C	295	-	-	-	24	3	240	26	3	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,033	645	3	36	446	151	484	250	3	5	3	8	
Total Depreciation Expense		14,741												
- Demand		12,442	4,628	18	256	3,033	1,060	1,737	1,593	0	36	21	59	
- Customer		2,300	-	-	-	184	22	1,869	202	22	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**14,741**	**4,628**	**18**	**256**	**3,217**	**1,083**	**3,606**	**1,794**	**23**	**36**	**21**	**59**	

Penelec Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Amortization														
Amortization		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	85%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Removal of Retained Riders		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	85%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Eliminate Amort per IS		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	85%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Storm Reserve Amortization		2,135												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	1,825	677	3	37	444	155	257	235	0	5	3	9	85%
- Customer	DISTPLT-PRI-C	310	-	-	-	25	3	252	27	3	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,135	677	3	37	469	158	508	263	3	5	3	9	
Extraordinary Storm Reserve Amort		385												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	330	122	0	7	80	28	46	43	0	1	1	2	85%
- Customer	DISTPLT-PRI-C	56	-	-	-	4	1	45	5	1	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		385	122	0	7	85	29	92	47	1	1	1	2	
COVID-19 Reg Asset Amort		498												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	425	158	1	9	103	36	60	55	0	1	1	2	85%
- Customer	DISTPLT-PRI-C	72	-	-	-	6	1	59	6	1	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		498	158	1	9	109	37	119	61	1	1	1	2	
Streetlight Reg Asset Amort		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Verizon Pole Attach Amort		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	85%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Depreciation and Amortization		17,759												
- Demand		15,022	5,585	22	309	3,661	1,280	2,099	1,926	0	43	25	71	
- Customer		2,738	-	-	-	219	27	2,225	240	27	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**17,759**	**5,585**	**22**	**309**	**3,880**	**1,306**	**4,325**	**2,166**	**27**	**43**	**25**	**71**	

Penelec Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Taxes Other than Income														
Gross Receipt Taxes		3,935												DISTPLT-PRI
- Demand	Revenues	3,364	2,236	7	133	531	129	152	97	0	6	22	50	85%
- Customer	Revenues	571	380	1	23	90	22	26	16	0	1	4	9	15%
- Commodity	Revenues	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3,935	2,616	8	155	622	151	178	113	0	7	26	59	
Payroll Taxes		330												LABOR-PRI
- Demand	LABOR-PRI-D	281	107	0	6	70	24	37	34	0	1	0	1	85%
- Customer	LABOR-PRI-C	48	-	-	-	4	0	39	4	0	-	-	-	15%
- Commodity	LABOR-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		330	107	0	6	74	25	77	38	0	1	0	1	
PURTA Taxes		236												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	202	75	0	4	49	17	28	26	0	1	0	1	85%
- Customer	DISTPLT-PRI-C	34	-	-	-	3	0	28	3	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		236	75	0	4	52	17	56	29	0	1	0	1	
Real Estate Taxes		27												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	23	8	0	0	6	2	3	3	0	0	0	0	85%
- Customer	DISTPLT-PRI-C	4	-	-	-	0	0	3	0	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		27	8	0	0	6	2	6	3	0	0	0	0	
Sales & Use Taxes		17												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	15	6	0	0	4	1	2	2	0	0	0	0	85%
- Customer	DISTPLT-PRI-C	3	-	-	-	0	0	2	0	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		17	6	0	0	4	1	4	2	0	0	0	0	
Misc. Taxes		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	85%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj, Payroll Taxes		-												LABOR-PRI
- Demand	LABOR-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	85%
- Customer	LABOR-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	15%
- Commodity	LABOR-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Other Taxes		0												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	0	0	0	0	0	0	0	0	0	0	0	0	85%
- Customer	DISTPLT-PRI-C	0	-	-	-	0	0	0	0	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	0	
Total Taxes Other than Income		4,545												
- Demand		3,885	2,432	8	144	659	174	223	162	0	8	23	53	
- Customer		660	380	1	23	97	23	98	24	1	1	4	9	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total Taxes Other than Income		4,545	2,811	9	166	757	197	321	186	1	9	27	61	
Total Operating Expenses		46,210												
- Demand		37,872	15,159	58	849	9,000	3,089	4,885	4,431	1	105	80	215	
- Customer		8,339	380	1	23	711	98	6,340	698	76	1	4	9	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		46,210	15,539	59	871	9,711	3,187	11,224	5,129	77	106	84	224	

Penelec Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
UTILITY PLANT														
Intangible Plant														
(301) Organization		26												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	4	2	0	0	1	0	0	-	0	0	0	0	16%
- Customer	DISTPLT-SEC-C	21	18	0	2	1	0	0	-	0	0	0	0	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		26	20	0	2	3	0	0	-	0	0	0	0	
(302) Franchises and Consents		227												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	37	19	0	1	12	4	0	-	0	0	0	0	16%
- Customer	DISTPLT-SEC-C	190	161	0	17	10	0	0	-	0	0	1	0	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		227	180	0	18	22	4	0	-	0	0	1	0	
(303) Intangible Plant		77,694												OpExp-SEC
- Demand	OpExp-SEC-D	5,291	2,668	10	148	1,741	602	55	-	0	21	12	34	7%
- Customer	OpExp-SEC-C	72,403	61,557	77	6,559	3,806	53	4	-	1	17	241	88	93%
- Commodity	OpExp-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		77,694	64,225	88	6,707	5,547	655	58	-	1	38	253	123	
Total Intangible Plant		77,947												
- Demand		5,333	2,689	11	149	1,755	607	55	-	0	21	12	34	
- Customer		72,614	61,736	77	6,578	3,817	53	4	-	1	18	242	89	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		77,947	64,426	88	6,727	5,572	659	59	-	1	38	254	123	
Distribution Plant														
(350) Transmission Land		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(352) Transmission Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(353) Trans. Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(354) Trans. Towers & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(355) Trans. Poles & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Penelec Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(356) Trans. OH Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(357) Underground Conduit		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(358) Trans. UG Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(359) Trans. Roads		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(360) Land and Land Rights		16,524												DIST_364-368-SEC
- Demand	DIST_364-368-SEC-D	2,717	1,370	5	76	894	309	28	-	0	11	6	17	16%
- Customer	DIST_364-368-SEC-C	13,808	11,739	15	1,251	726	10	1	-	0	3	46	17	84%
- Commodity	DIST_364-368-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		16,524	13,109	20	1,327	1,620	319	29	-	0	14	52	34	
(361) Structures and Improvements		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(362) Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(364) Poles, Towers & Fixtures		689,050												364S
- Demand	NCP-SEC	199,646	100,686	396	5,575	65,700	22,714	2,058	-	6	774	452	1,285	29%
- Customer	CUS-SEC	489,404	416,092	521	44,336	25,725	356	26	-	4	118	1,628	598	71%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		689,050	516,778	916	49,911	91,424	23,070	2,084	-	10	893	2,080	1,884	
(365) Overhead Conductors & Devices		1,257,244												365S
- Demand	NCP-SEC	65,665	33,117	130	1,834	21,609	7,471	677	-	2	255	149	423	5%
- Customer	CUS-SEC	1,191,579	1,013,083	1,268	107,948	62,633	866	63	-	10	288	3,964	1,456	95%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,257,244	1,046,199	1,398	109,781	84,242	8,337	740	-	12	543	4,113	1,879	

Penelec Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(366) Underground Conduit		45,101												366S
- Demand	NCP-SEC	45,101	22,745	89	1,259	14,842	5,131	465	-	1	175	102	290	100%
- Customer	CUS-SEC	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		45,101	22,745	89	1,259	14,842	5,131	465	-	1	175	102	290	
(367) Underground Conductors & Device		266,731												367S
- Demand	NCP-SEC	22,073	11,132	44	616	7,264	2,511	228	-	1	86	50	142	8%
- Customer	CUS-SEC	244,658	208,009	260	22,164	12,860	178	13	-	2	59	814	299	92%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		266,731	219,141	304	22,780	20,124	2,689	241	-	3	145	864	441	
(368) Line Transformers		497,863												368S
- Demand	NCP-SEC	120,633	60,838	239	3,368	39,698	13,725	1,244	-	4	468	273	777	24%
- Customer	CUS-SEC	377,230	320,722	401	34,174	19,828	274	20	-	3	91	1,255	461	76%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		497,863	381,560	640	37,543	59,526	13,999	1,264	-	7	559	1,528	1,238	
(369) Services		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(370) Meters		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(371) Customer Premises		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(372) Leased Property Cust. Prem.		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(373) Streetlight		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Distribution Plant		2,772,514												
- Demand		455,835	229,888	903	12,728	150,007	51,861	4,699	-	14	1,768	1,032	2,935	
- Customer		2,316,679	1,969,645	2,466	209,873	121,771	1,683	123	-	20	560	7,707	2,831	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		2,772,514	2,199,533	3,369	222,601	271,778	53,544	4,822	-	34	2,328	8,738	5,766	
General Plant														
(389) Land		824												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	136	68	0	4	45	15	1	-	0	1	0	1	16%
- Customer	DISTPLT-SEC-C	689	586	1	62	36	1	0	-	0	0	2	1	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		824	654	1	66	81	16	1	-	0	1	3	2	
(390) Structures		75,647												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	12,437	6,272	25	347	4,093	1,415	128	-	0	48	28	80	16%
- Customer	DISTPLT-SEC-C	63,210	53,741	67	5,726	3,322	46	3	-	1	15	210	77	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		75,647	60,014	92	6,074	7,415	1,461	132	-	1	64	238	157	

Penelec Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(391) Office Equipment		6,185												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	1,017	513	2	28	335	116	10	-	0	4	2	7	16%
- Customer	DISTPLT-SEC-C	5,168	4,394	6	468	272	4	0	-	0	1	17	6	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		6,185	4,907	8	497	606	119	11	-	0	5	19	13	
(392) Transportation		8,322												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	1,368	690	3	38	450	156	14	-	0	5	3	9	16%
- Customer	DISTPLT-SEC-C	6,954	5,912	7	630	366	5	0	-	0	2	23	8	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		8,322	6,602	10	668	816	161	14	-	0	7	26	17	
(393) Stores Equipment		19												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	3	2	0	0	1	0	0	-	0	0	0	0	16%
- Customer	DISTPLT-SEC-C	15	13	0	1	1	0	0	-	0	0	0	0	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		19	15	0	1	2	0	0	-	0	0	0	0	
(394) Tools & Garage Equip.		14,289												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	2,349	1,185	5	66	773	267	24	-	0	9	5	15	16%
- Customer	DISTPLT-SEC-C	11,940	10,151	13	1,082	628	9	1	-	0	3	40	15	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		14,289	11,336	17	1,147	1,401	276	25	-	0	12	45	30	
(395) Laboratory		126												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	21	10	0	1	7	2	0	-	0	0	0	0	16%
- Customer	DISTPLT-SEC-C	105	89	0	10	6	0	0	-	0	0	0	0	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		126	100	0	10	12	2	0	-	0	0	0	0	
(396) Power Equipment		3,776												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	621	313	1	17	204	71	6	-	0	2	1	4	16%
- Customer	DISTPLT-SEC-C	3,155	2,683	3	286	166	2	0	-	0	1	10	4	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3,776	2,996	5	303	370	73	7	-	0	3	12	8	
(397) Communication Equipment		34,256												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	5,632	2,840	11	157	1,853	641	58	-	0	22	13	36	16%
- Customer	DISTPLT-SEC-C	28,624	24,336	30	2,593	1,505	21	2	-	0	7	95	35	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		34,256	27,176	42	2,750	3,358	662	60	-	0	29	108	71	
(398) Misc. Equipment		53												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	9	4	0	0	3	1	0	-	0	0	0	0	16%
- Customer	DISTPLT-SEC-C	44	37	0	4	2	0	0	-	0	0	0	0	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		53	42	0	4	5	1	0	-	0	0	0	0	
Total General Plant		143,496												
- Demand		23,593	11,898	47	659	7,764	2,684	243	-	1	92	53	152	
- Customer		119,904	101,942	128	10,862	6,302	87	6	-	1	29	399	147	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		143,496	113,841	174	11,521	14,066	2,771	250	-	2	120	452	298	
Total Utility Plant		2,993,956												
- Demand		484,760	244,476	960	13,536	159,525	55,152	4,997	-	15	1,880	1,097	3,121	
- Customer		2,509,196	2,133,324	2,671	227,314	131,891	1,823	133	-	22	606	8,347	3,066	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**2,993,956**	**2,377,799**	**3,631**	**240,849**	**291,416**	**56,975**	**5,130**	**-**	**37**	**2,487**	**9,444**	**6,187**	

Penelec Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
ACCUMULATED DEPRECIATION														
Accumulated Depreciation														
(108-302) Franchise & Consents		23												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	4	2	0	0	1	0	0	-	0	0	0	0	16%
- Customer	DISTPLT-SEC-C	20	17	0	2	1	0	0	-	0	0	0	0	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		23	19	0	2	2	0	0	-	0	0	0	0	
(108-303) Intangible Plant		(58,794)												OpExp-SEC
- Demand	OpExp-SEC-D	(4,004)	(2,019)	(8)	(112)	(1,318)	(456)	(41)	-	(0)	(16)	(9)	(26)	7%
- Customer	OpExp-SEC-C	(54,790)	(46,583)	(58)	(4,964)	(2,880)	(40)	(3)	-	(0)	(13)	(182)	(67)	93%
- Commodity	OpExp-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(58,794)	(48,602)	(66)	(5,075)	(4,198)	(495)	(44)	-	(1)	(29)	(191)	(93)	
(108-350) Transm Land		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-352) Transm Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-353) Transm Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-354) Transm Towers & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-355) Transm Poles & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-356) Transm OH Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-357) Transm Underground Conduit		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-358) Transm UG Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Penelec Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(108-359) Transm Roads		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-360) Land		4,381												DIST_364-368-SEC
- Demand	DIST_364-368-SEC-D	720	363	1	20	237	82	7	-	0	3	2	5	16%
- Customer	DIST_364-368-SEC-C	3,660	3,112	4	332	192	3	0	-	0	1	12	4	84%
- Commodity	DIST_364-368-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		4,381	3,475	5	352	429	85	8	-	0	4	14	9	
(108-361) Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-362) Station Equip		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-364) Poles		(211,038)												364S
- Demand	NCP-SEC	(61,146)	(30,837)	(121)	(1,707)	(20,122)	(6,957)	(630)	-	(2)	(237)	(138)	(394)	29%
- Customer	CUS-SEC	(149,891)	(127,438)	(160)	(13,579)	(7,879)	(109)	(8)	-	(1)	(36)	(499)	(183)	71%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(211,038)	(158,275)	(281)	(15,286)	(28,001)	(7,066)	(638)	-	(3)	(273)	(637)	(577)	
(108-365) OH Conductors		(247,699)												365S
- Demand	NCP-SEC	(12,937)	(6,525)	(26)	(361)	(4,257)	(1,472)	(133)	-	(0)	(50)	(29)	(83)	5%
- Customer	CUS-SEC	(234,762)	(199,595)	(250)	(21,268)	(12,340)	(171)	(12)	-	(2)	(57)	(781)	(287)	95%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(247,699)	(206,120)	(275)	(21,629)	(16,597)	(1,642)	(146)	-	(2)	(107)	(810)	(370)	
(108-366) UG Conduit		(20,402)												366S
- Demand	NCP-SEC	(20,402)	(10,289)	(40)	(570)	(6,714)	(2,321)	(210)	-	(1)	(79)	(46)	(131)	100%
- Customer	CUS-SEC	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(20,402)	(10,289)	(40)	(570)	(6,714)	(2,321)	(210)	-	(1)	(79)	(46)	(131)	
(108-367) UG Cond & Dev		(90,316)												367S
- Demand	NCP-SEC	(7,474)	(3,769)	(15)	(209)	(2,460)	(850)	(77)	-	(0)	(29)	(17)	(48)	8%
- Customer	CUS-SEC	(82,842)	(70,432)	(88)	(7,505)	(4,354)	(60)	(4)	-	(1)	(20)	(276)	(101)	92%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(90,316)	(74,202)	(103)	(7,714)	(6,814)	(911)	(81)	-	(1)	(49)	(292)	(149)	
(108-368) Line Transformers		(184,585)												368S
- Demand	NCP-SEC	(44,725)	(22,556)	(89)	(1,249)	(14,718)	(5,088)	(461)	-	(1)	(173)	(101)	(288)	24%
- Customer	CUS-SEC	(139,859)	(118,909)	(149)	(12,670)	(7,351)	(102)	(7)	-	(1)	(34)	(465)	(171)	76%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(184,585)	(141,465)	(237)	(13,919)	(22,070)	(5,190)	(468)	-	(3)	(207)	(566)	(459)	
(108-369) Services		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Penelec Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(108-370) Meters		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-371) Install on Cust Premise		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-372) Leased Property Cust. Prem.		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-373) Street Lighting		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-389) Land & Land Rights		(26)												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(4)	(2)	(0)	(0)	(1)	(0)	(0)	-	(0)	(0)	(0)	(0)	16%
- Customer	DISTPLT-SEC-C	(22)	(19)	(0)	(2)	(1)	(0)	(0)	-	(0)	(0)	(0)	(0)	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(26)	(21)	(0)	(2)	(3)	(1)	(0)	-	(0)	(0)	(0)	(0)	
(108-390) Struct & Impmnts -		(29,813)												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(4,902)	(2,472)	(10)	(137)	(1,613)	(558)	(51)	-	(0)	(19)	(11)	(32)	16%
- Customer	DISTPLT-SEC-C	(24,912)	(21,180)	(27)	(2,257)	(1,309)	(18)	(1)	-	(0)	(6)	(83)	(30)	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(29,813)	(23,652)	(36)	(2,394)	(2,922)	(576)	(52)	-	(0)	(25)	(94)	(62)	
(108-391) Office Furn & Equip		(5,037)												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(828)	(418)	(2)	(23)	(273)	(94)	(9)	-	(0)	(3)	(2)	(5)	16%
- Customer	DISTPLT-SEC-C	(4,209)	(3,578)	(4)	(381)	(221)	(3)	(0)	-	(0)	(1)	(14)	(5)	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(5,037)	(3,996)	(6)	(404)	(494)	(97)	(9)	-	(0)	(4)	(16)	(10)	
(108-392) Transportation Equip		(1,922)												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(316)	(159)	(1)	(9)	(104)	(36)	(3)	-	(0)	(1)	(1)	(2)	16%
- Customer	DISTPLT-SEC-C	(1,606)	(1,365)	(2)	(145)	(84)	(1)	(0)	-	(0)	(0)	(5)	(2)	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(1,922)	(1,524)	(2)	(154)	(188)	(37)	(3)	-	(0)	(2)	(6)	(4)	
(108-393) Stores Equip		(347)												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(57)	(29)	(0)	(2)	(19)	(6)	(1)	-	(0)	(0)	(0)	(0)	16%
- Customer	DISTPLT-SEC-C	(290)	(246)	(0)	(26)	(15)	(0)	(0)	-	(0)	(0)	(1)	(0)	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(347)	(275)	(0)	(28)	(34)	(7)	(1)	-	(0)	(0)	(1)	(1)	
(108-394) Tools, Shop & Garage Equip		(5,852)												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(962)	(485)	(2)	(27)	(317)	(109)	(10)	-	(0)	(4)	(2)	(6)	16%
- Customer	DISTPLT-SEC-C	(4,890)	(4,157)	(5)	(443)	(257)	(4)	(0)	-	(0)	(1)	(16)	(6)	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(5,852)	(4,643)	(7)	(470)	(574)	(113)	(10)	-	(0)	(5)	(18)	(12)	

Penelec Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(108-395) Laboratory Equip		919												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	151	76	0	4	50	17	2	-	0	1	0	1	16%
- Customer	DISTPLT-SEC-C	768	653	1	70	40	1	0	-	0	0	3	1	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		919	729	1	74	90	18	2	-	0	1	3	2	
(108-396) Power Operated Equip		(3,494)												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(574)	(290)	(1)	(16)	(189)	(65)	(6)	-	(0)	(2)	(1)	(4)	16%
- Customer	DISTPLT-SEC-C	(2,920)	(2,482)	(3)	(264)	(153)	(2)	(0)	-	(0)	(1)	(10)	(4)	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(3,494)	(2,772)	(4)	(281)	(343)	(67)	(6)	-	(0)	(3)	(11)	(7)	
(108-397) Communication Equip		(7,908)												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(1,300)	(656)	(3)	(36)	(428)	(148)	(13)	-	(0)	(5)	(3)	(8)	16%
- Customer	DISTPLT-SEC-C	(6,608)	(5,618)	(7)	(599)	(347)	(5)	(0)	-	(0)	(2)	(22)	(8)	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(7,908)	(6,273)	(10)	(635)	(775)	(153)	(14)	-	(0)	(7)	(25)	(16)	
(108-398) MISC Equip		392												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	65	33	0	2	21	7	1	-	0	0	0	0	16%
- Customer	DISTPLT-SEC-C	328	279	0	30	17	0	0	-	0	0	1	0	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		392	311	0	31	38	8	1	-	0	0	1	1	
Total Accumulated Depreciation		(861,516)												
- Demand		(158,693)	(80,032)	(314)	(4,431)	(52,223)	(18,055)	(1,636)	-	(5)	(616)	(359)	(1,022)	
- Customer		(702,824)	(597,542)	(748)	(63,670)	(36,942)	(511)	(37)	-	(6)	(170)	(2,338)	(859)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total Accumulated Depreciation		**(861,516)**	**(677,574)**	**(1,062)**	**(68,101)**	**(89,165)**	**(18,565)**	**(1,673)**	**-**	**(11)**	**(785)**	**(2,697)**	**(1,881)**	
OTHER RATE BASE ITEMS														
Other Rate Base Items														
Material & Supplies		17,620												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	2,897	1,461	6	81	953	330	30	-	0	11	7	19	16%
- Customer	DISTPLT-SEC-C	14,723	12,518	16	1,334	774	11	1	-	0	4	49	18	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		17,620	13,979	21	1,415	1,727	340	31	-	0	15	56	37	
Cash Working Capital		47,996												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	7,891	3,980	16	220	2,597	898	81	-	0	31	18	51	16%
- Customer	DISTPLT-SEC-C	40,105	34,097	43	3,633	2,108	29	2	-	0	10	133	49	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		47,996	38,077	58	3,854	4,705	927	83	-	1	40	151	100	
Deferred Storm Damage		38,568												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	6,341	3,198	13	177	2,087	721	65	-	0	25	14	41	16%
- Customer	DISTPLT-SEC-C	32,227	27,399	34	2,920	1,694	23	2	-	0	8	107	39	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		38,568	30,597	47	3,097	3,781	745	67	-	0	32	122	80	

Penelec Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Customer Deposits		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Customer Advances		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
ADIT		(472,551)												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(77,693)	(39,182)	(154)	(2,169)	(25,567)	(8,839)	(801)	-	(2)	(301)	(176)	(500)	16%
- Customer	DISTPLT-SEC-C	(394,858)	(335,709)	(420)	(35,771)	(20,755)	(287)	(21)	-	(3)	(95)	(1,314)	(483)	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(472,551)	(374,891)	(574)	(37,940)	(46,322)	(9,126)	(822)	-	(6)	(397)	(1,489)	(983)	
Capitalized Pension and OPEB		4,511												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	742	374	1	21	244	84	8	-	0	3	2	5	16%
- Customer	DISTPLT-SEC-C	3,770	3,205	4	341	198	3	0	-	0	1	13	5	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		4,511	3,579	5	362	442	87	8	-	0	4	14	9	
Total Other Rate Base Items		(363,855)												
- Demand		(59,822)	(30,170)	(119)	(1,670)	(19,686)	(6,806)	(617)	-	(2)	(232)	(135)	(385)	
- Customer		(304,033)	(258,489)	(324)	(27,543)	(15,981)	(221)	(16)	-	(3)	(73)	(1,011)	(372)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(363,855)	(288,659)	(442)	(29,213)	(35,667)	(7,027)	(633)	-	(4)	(306)	(1,147)	(757)	
Total Rate Base		**1,768,585**												
- Demand		**266,245**	**134,274**	**527**	**7,434**	**87,616**	**30,291**	**2,745**	**-**	**8**	**1,033**	**603**	**1,714**	
- Customer		**1,502,340**	**1,277,292**	**1,599**	**136,100**	**78,967**	**1,092**	**80**	**-**	**13**	**363**	**4,998**	**1,836**	
- Commodity		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	
Total		**1,768,585**	**1,411,566**	**2,126**	**143,535**	**166,584**	**31,383**	**2,824**	**-**	**21**	**1,396**	**5,600**	**3,550**	

Penelec Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
OPERATIONS & MAINTENANCE EXPENSES														
Transmission Expenses														
Operations Expenses														
(560) Operating Supervision & Engineering		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(561) Load Dispatch		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(562) Station Expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(563) Overhead Line Expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(565) Transmission of Electricity by Others		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(566) Miscellaneous transmission expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Trans. Operations Expenses		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Maintenance Expense														
(568) Maintenance Supervision and Engineering		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(569) Maintenance of Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(570) Maintenance of Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Penelec Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(571) Maintenance of Overhead Lines		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(572) Maintenance of miscellaneous distribution plant		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Trans. Maintenance Expenses		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Transmission Expenses		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Penelec Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Distribution Expenses														
Operations Expenses														
(580) Operation Supervision & Engineering		1,014												DistOpExp-SEC
- Demand	DistOpExp-SEC-D	76	38	0	2	25	9	1	-	0	0	0	0	7%
- Customer	DistOpExp-SEC-C	938	798	1	85	49	1	0	-	0	0	3	1	93%
- Commodity	DistOpExp-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,014	836	1	87	74	9	1	-	0	1	3	2	
(581) Load Dispatching		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(582) Station Expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(583) Overhead line expenses		436												365S
- Demand	NCP-SEC	23	11	0	1	7	3	0	-	0	0	0	0	5%
- Customer	CUS-SEC	413	351	0	37	22	0	0	-	0	0	1	1	95%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		436	363	0	38	29	3	0	-	0	0	1	1	
(584) Underground line expenses		1,200												367S
- Demand	NCP-SEC	99	50	0	3	33	11	1	-	0	0	0	1	8%
- Customer	CUS-SEC	1,100	936	1	100	58	1	0	-	0	0	4	1	92%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,200	986	1	102	91	12	1	-	0	1	4	2	
(586) Meter expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(588) Miscellaneous distribution expenses		11,011												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	1,810	913	4	51	596	206	19	-	0	7	4	12	16%
- Customer	DISTPLT-SEC-C	9,201	7,823	10	834	484	7	0	-	0	2	31	11	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		11,011	8,736	13	884	1,079	213	19	-	0	9	35	23	

Penelec Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(589) Rents		1,820												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	299	151	1	8	98	34	3	-	0	1	1	2	16%
- Customer	DISTPLT-SEC-C	1,521	1,293	2	138	80	1	0	-	0	0	5	2	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,820	1,444	2	146	178	35	3	-	0	2	6	4	
Total Dist. Operations Expenses		15,481												
- Demand		2,307	1,164	5	64	759	263	24	-	0	9	5	15	
- Customer		13,174	11,201	14	1,193	692	10	1	-	0	3	44	16	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		15,481	12,364	19	1,258	1,452	272	24	-	0	12	49	31	
Maintenance Expense														
(590) Maintenance Supervision and Engineering		493												DistMtExp-SEC
- Demand	DistMtExp-SEC-D	26	13	0	1	9	3	0	-	0	0	0	0	5%
- Customer	DistMtExp-SEC-C	467	397	0	42	25	0	0	-	0	0	2	1	95%
- Commodity	DistMtExp-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		493	410	1	43	33	3	0	-	0	0	2	1	
(591) Maintenance of Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(592) Maintenance of Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(593) Maintenance of Overhead Lines		87,633												365S
- Demand	NCP-SEC	4,577	2,308	9	128	1,506	521	47	-	0	18	10	29	5%
- Customer	CUS-SEC	83,056	70,614	88	7,524	4,366	60	4	-	1	20	276	101	95%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		87,633	72,923	97	7,652	5,872	581	52	-	1	38	287	131	
(594) Maintenance of underground lines		2,194												367S
- Demand	NCP-SEC	182	92	0	5	60	21	2	-	0	1	0	1	8%
- Customer	CUS-SEC	2,012	1,711	2	182	106	1	0	-	0	0	7	2	92%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,194	1,802	3	187	165	22	2	-	0	1	7	4	
(595) Maintenance of line transformers		-												368S
- Demand	NCP-SEC	-	-	-	-	-	-	-	-	-	-	-	-	24%
- Customer	CUS-SEC	-	-	-	-	-	-	-	-	-	-	-	-	76%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(596) Maintenance of street lighting and signal systems		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Penelec Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(597) Maintenance of meters		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(598) Maintenance of miscellaneous distribution plant		1,177												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	193	98	0	5	64	22	2	-	0	1	0	1	16%
- Customer	DISTPLT-SEC-C	983	836	1	89	52	1	0	-	0	0	3	1	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,177	934	1	94	115	23	2	-	0	1	4	2	
Total Dist. Maintenance Expenses		91,496												
- Demand		4,978	2,511	10	139	1,638	566	51	-	0	19	11	32	
- Customer		86,518	73,558	92	7,838	4,548	63	5	-	1	21	288	106	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		91,496	76,069	102	7,977	6,186	629	56	-	1	40	299	138	
Total Distribution Expenses		106,978												
- Demand		7,286	3,674	14	203	2,398	829	75	-	0	28	16	47	
- Customer		99,692	84,759	106	9,031	5,240	72	5	-	1	24	332	122	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		106,978	88,433	121	9,235	7,638	901	80	-	1	52	348	169	
Customer Accounts														
(901) Supervision		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(902) Meter Reading Expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(903) Collections & Records		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(904) Uncollectables		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Penelec Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(905) Misc. Customer Accounts		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Customer Accounts and Services		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Customer Information														
(907) Supervision		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(908) Customer Information		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(909) Advertising		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(910) Misc. Expense		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Customer Information		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Sales														
(911) Sales Supervision		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(913) Advertising Expense		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Sales		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Penelec Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Administrative & General Expense														
(920) Administrative and General Salaries		(1,246)												NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	(93)	(47)	(0)	(3)	(31)	(11)	(1)	-	(0)	(0)	(0)	(1)	7%
- Customer	NONAGLAB-SEC-C	(1,153)	(980)	(1)	(104)	(61)	(1)	(0)	-	(0)	(0)	(4)	(1)	93%
- Commodity	NONAGLAB-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(1,246)	(1,027)	(1)	(107)	(91)	(11)	(1)	-	(0)	(1)	(4)	(2)	
(921 Office Supplies		2,426												NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	182	92	0	5	60	21	2	-	0	1	0	1	7%
- Customer	NONAGLAB-SEC-C	2,244	1,908	2	203	118	2	0	-	0	1	7	3	93%
- Commodity	NONAGLAB-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,426	2,000	3	208	178	22	2	-	0	1	8	4	
(922) Admin Expenses		-												NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	7%
- Customer	NONAGLAB-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	93%
- Commodity	NONAGLAB-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(923) Outside Services		21,891												NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	1,638	826	3	46	539	186	17	-	0	6	4	11	7%
- Customer	NONAGLAB-SEC-C	20,253	17,219	22	1,835	1,065	15	1	-	0	5	67	25	93%
- Commodity	NONAGLAB-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		21,891	18,045	25	1,880	1,604	201	18	-	0	11	71	35	
(924) Property Insurance		147												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	24	12	0	1	8	3	0	-	0	0	0	0	16%
- Customer	DISTPLT-SEC-C	123	105	0	11	6	0	0	-	0	0	0	0	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		147	117	0	12	14	3	0	-	0	0	0	0	
(925) Injury and Damages		1,944												DISTLAB-SEC
- Demand	DISTLAB-SEC-D	145	73	0	4	48	17	1	-	0	1	0	1	7%
- Customer	DISTLAB-SEC-C	1,798	1,529	2	163	95	1	0	-	0	0	6	2	93%
- Commodity	DISTLAB-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,944	1,602	2	167	142	18	2	-	0	1	6	3	
(926) Pension and Benefits		5,920												NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	443	223	1	12	146	50	5	-	0	2	1	3	7%
- Customer	NONAGLAB-SEC-C	5,477	4,656	6	496	288	4	0	-	0	1	18	7	93%
- Commodity	NONAGLAB-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		5,920	4,880	7	509	434	54	5	-	0	3	19	10	
(928) Regulatory Commission Expense		1,490												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	245	124	0	7	81	28	3	-	0	1	1	2	16%
- Customer	DISTPLT-SEC-C	1,245	1,059	1	113	65	1	0	-	0	0	4	2	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,490	1,182	2	120	146	29	3	-	0	1	5	3	
(930.1) General Advertising		3												NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	0	0	0	0	0	0	0	-	0	0	0	0	7%
- Customer	NONAGLAB-SEC-C	3	2	0	0	0	0	0	-	0	0	0	0	93%
- Commodity	NONAGLAB-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3	2	0	0	0	0	0	-	0	0	0	0	
(903.2) Misc. Expense		69												NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	5	3	0	0	2	1	0	-	0	0	0	0	7%
- Customer	NONAGLAB-SEC-C	64	54	0	6	3	0	0	-	0	0	0	0	93%
- Commodity	NONAGLAB-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		69	57	0	6	5	1	0	-	0	0	0	0	

Penelec Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(931) Misc. Rent		32												NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	2	1	0	0	1	0	0	-	0	0	0	0	7%
- Customer	NONAGLAB-SEC-C	29	25	0	3	2	0	0	-	0	0	0	0	93%
- Commodity	NONAGLAB-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		32	26	0	3	2	0	0	-	0	0	0	0	
(935) Maint. Of General Plant		(178)												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(29)	(15)	(0)	(1)	(10)	(3)	(0)	-	(0)	(0)	(0)	(0)	16%
- Customer	DISTPLT-SEC-C	(149)	(126)	(0)	(13)	(8)	(0)	(0)	-	(0)	(0)	(0)	(0)	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(178)	(141)	(0)	(14)	(17)	(3)	(0)	-	(0)	(0)	(1)	(0)	
(9XX) Open		-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	16%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total A&G Expense		32,497												
- Demand		2,562	1,292	5	72	843	292	26	-	0	10	6	16	
- Customer		29,935	25,450	32	2,712	1,573	22	2	-	0	7	100	37	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		32,497	26,743	37	2,783	2,417	313	28	-	0	17	105	53	
Total O&M Expenses		139,475												
- Demand		9,848	4,967	20	275	3,241	1,120	102	-	0	38	22	63	
- Customer		129,627	110,209	138	11,743	6,814	94	7	-	1	31	431	158	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**139,475**	**115,176**	**157**	**12,018**	**10,054**	**1,215**	**108**	**-**	**1**	**70**	**454**	**222**	

Penelec Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
DEPRECIATION EXPENSE														
Depreciation Expense														
(403-303) Intangible		5,322												OpExp-SEC
- Demand	OpExp-SEC-D	362	183	1	10	119	41	4	-	0	1	1	2	7%
- Customer	OpExp-SEC-C	4,960	4,217	5	449	261	4	0	-	0	1	16	6	93%
- Commodity	OpExp-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		5,322	4,400	6	459	380	45	4	-	0	3	17	8	
(403-350) Transm Land		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-352) Transm Strucutres		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-353) Transm Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-354) Transm Towers & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-355) Transm Poles & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-356) Transm OH Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-357) Transm UG Conduit		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-358) Transm UG Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-359) Transm Roads		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Penelec Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(403-360) Land		124												DIST_364-368-SEC
- Demand	DIST_364-368-SEC-D	20	10	0	1	7	2	0	-	0	0	0	0	16%
- Customer	DIST_364-368-SEC-C	103	88	0	9	5	0	0	-	0	0	0	0	84%
- Commodity	DIST_364-368-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		124	98	0	10	12	2	0	-	0	0	0	0	
(403-361) Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-362) Station Equip		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-364) Poles		11,589												364S
- Demand	NCP-SEC	3,358	1,693	7	94	1,105	382	35	-	0	13	8	22	29%
- Customer	CUS-SEC	8,231	6,998	9	746	433	6	0	-	0	2	27	10	71%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		11,589	8,692	15	839	1,538	388	35	-	0	15	35	32	
(403-365) OH Conductors		27,805												365S
- Demand	NCP-SEC	1,452	732	3	41	478	165	15	-	0	6	3	9	5%
- Customer	CUS-SEC	26,352	22,405	28	2,387	1,385	19	1	-	0	6	88	32	95%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		27,805	23,137	31	2,428	1,863	184	16	-	0	12	91	42	
(403-366) UG Conduit		706												366S
- Demand	NCP-SEC	706	356	1	20	232	80	7	-	0	3	2	5	100%
- Customer	CUS-SEC	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		706	356	1	20	232	80	7	-	0	3	2	5	
(403-367) UG Conductors		6,708												367S
- Demand	NCP-SEC	555	280	1	16	183	63	6	-	0	2	1	4	8%
- Customer	CUS-SEC	6,153	5,231	7	557	323	4	0	-	0	1	20	8	92%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		6,708	5,511	8	573	506	68	6	-	0	4	22	11	
(403-368) Line Transformers		13,340												368S
- Demand	NCP-SEC	3,232	1,630	6	90	1,064	368	33	-	0	13	7	21	24%
- Customer	CUS-SEC	10,108	8,594	11	916	531	7	1	-	0	2	34	12	76%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		13,340	10,224	17	1,006	1,595	375	34	-	0	15	41	33	
(403-369) Services		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Penelec Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(403-370) Meters		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-371) Install on Cust Premise		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-372) Leased Property Cust. Prem.		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-373) Streetlight		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-389) Land		-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	16%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-390) Structures		2,378												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	391	197	1	11	129	44	4	-	0	2	1	3	16%
- Customer	DISTPLT-SEC-C	1,987	1,690	2	180	104	1	0	-	0	0	7	2	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,378	1,887	3	191	233	46	4	-	0	2	7	5	
(403-391) Office Equipment		1,032												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	170	86	0	5	56	19	2	-	0	1	0	1	16%
- Customer	DISTPLT-SEC-C	862	733	1	78	45	1	0	-	0	0	3	1	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,032	819	1	83	101	20	2	-	0	1	3	2	
(403-392) Transportation		549												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	90	46	0	3	30	10	1	-	0	0	0	1	16%
- Customer	DISTPLT-SEC-C	459	390	0	42	24	0	0	-	0	0	2	1	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		549	436	1	44	54	11	1	-	0	0	2	1	
(403-393) Stores Equip		-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	16%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-394) Tools, Shop & Garage Equip		642												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	106	53	0	3	35	12	1	-	0	0	0	1	16%
- Customer	DISTPLT-SEC-C	536	456	1	49	28	0	0	-	0	0	2	1	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		642	509	1	52	63	12	1	-	0	1	2	1	

Penelec Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(403-395) Laboratory Equip		-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	16%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-396) Power Equipment		20												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	3	2	0	0	1	0	0	-	0	0	0	0	16%
- Customer	DISTPLT-SEC-C	17	14	0	1	1	0	0	-	0	0	0	0	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		20	16	0	2	2	0	0	-	0	0	0	0	
(403-397) Communication Equip		3,218												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	529	267	1	15	174	60	5	-	0	2	1	3	16%
- Customer	DISTPLT-SEC-C	2,689	2,286	3	244	141	2	0	-	0	1	9	3	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3,218	2,553	4	258	315	62	6	-	0	3	10	7	
(403-398) Misc. Equip		1												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	0	0	0	0	0	0	0	-	0	0	0	0	16%
- Customer	DISTPLT-SEC-C	1	1	0	0	0	0	0	-	0	0	0	0	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	1	0	0	0	0	0	-	0	0	0	0	
Amortization and Depletion of Utility Plant		-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	16%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Cost of Removal/Salvage		-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	16%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Average Net Salvage		-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	16%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Depreciation Expense		10,707												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	1,760	888	3	49	579	200	18	-	0	7	4	11	16%
- Customer	DISTPLT-SEC-C	8,947	7,607	10	811	470	7	0	-	0	2	30	11	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		10,707	8,495	13	860	1,050	207	19	-	0	9	34	22	
Total Depreciation Expense		84,142												
- Demand		12,736	6,423	25	356	4,191	1,449	131	-	0	49	29	82	
- Customer		71,406	60,710	76	6,469	3,753	52	4	-	1	17	238	87	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**84,142**	**67,133**	**101**	**6,824**	**7,944**	**1,501**	**135**	**-**	**1**	**67**	**266**	**169**	

Penelec Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Amortization														
Amortization		-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	16%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Removal of Retained Riders		-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	16%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Eliminate Amort per IS		-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	16%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Storm Reserve Amortization		11,241												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	1,848	932	4	52	608	210	19	-	0	7	4	12	16%
- Customer	DISTPLT-SEC-C	9,393	7,986	10	851	494	7	0	-	0	2	31	11	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		11,241	8,918	14	903	1,102	217	20	-	0	9	35	23	
Extraordinary Storm Reserve Amort		2,030												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	334	168	1	9	110	38	3	-	0	1	1	2	16%
- Customer	DISTPLT-SEC-C	1,696	1,442	2	154	89	1	0	-	0	0	6	2	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,030	1,610	2	163	199	39	4	-	0	2	6	4	
COVID-19 Reg Asset Amort		2,620												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	431	217	1	12	142	49	4	-	0	2	1	3	16%
- Customer	DISTPLT-SEC-C	2,190	1,862	2	198	115	2	0	-	0	1	7	3	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,620	2,079	3	210	257	51	5	-	0	2	8	5	
Streetlight Reg Asset Amort		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Verizon Pole Attach Amort		-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	16%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Depreciation and Amortization		100,034												
- Demand		15,349	7,741	30	429	5,051	1,746	158	-	0	60	35	99	
- Customer		84,685	72,000	90	7,672	4,451	62	4	-	1	20	282	103	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**100,034**	**79,740**	**121**	**8,100**	**9,502**	**1,808**	**163**	**-**	**1**	**80**	**316**	**202**	

Penelec Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Taxes Other than Income														
Gross Receipt Taxes		20,724												DISTPLT-SEC
- Demand	Revenues	3,407	2,265	7	135	538	131	154	98	0	6	22	51	16%
- Customer	Revenues	17,316	11,511	35	684	2,735	666	783	498	1	31	114	258	84%
- Commodity	Revenues	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		20,724	13,776	42	818	3,273	797	937	596	1	37	136	309	
Payroll Taxes		1,356												LABOR-SEC
- Demand	LABOR-SEC-D	101	51	0	3	33	12	1	-	0	0	0	1	7%
- Customer	LABOR-SEC-C	1,254	1,066	1	114	66	1	0	-	0	0	4	2	93%
- Commodity	LABOR-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,356	1,117	2	116	99	12	1	-	0	1	4	2	
PURTA Taxes		1,242												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	204	103	0	6	67	23	2	-	0	1	0	1	16%
- Customer	DISTPLT-SEC-C	1,038	883	1	94	55	1	0	-	0	0	3	1	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,242	986	2	100	122	24	2	-	0	1	4	3	
Real Estate Taxes		140												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	23	12	0	1	8	3	0	-	0	0	0	0	16%
- Customer	DISTPLT-SEC-C	117	100	0	11	6	0	0	-	0	0	0	0	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		140	111	0	11	14	3	0	-	0	0	0	0	
Sales & Use Taxes		92												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	15	8	0	0	5	2	0	-	0	0	0	0	16%
- Customer	DISTPLT-SEC-C	77	65	0	7	4	0	0	-	0	0	0	0	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		92	73	0	7	9	2	0	-	0	0	0	0	
Misc. Taxes		-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	16%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj, Payroll Taxes		-												LABOR-SEC
- Demand	LABOR-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	7%
- Customer	LABOR-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	93%
- Commodity	LABOR-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Other Taxes		1												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	0	0	0	0	0	0	0	-	0	0	0	0	16%
- Customer	DISTPLT-SEC-C	1	1	0	0	0	0	0	-	0	0	0	0	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	1	0	0	0	0	0	-	0	0	0	0	
Total Taxes Other than Income		23,554												
- Demand		3,751	2,438	8	144	651	170	158	98	0	7	23	53	
- Customer		19,803	13,625	38	909	2,866	668	783	498	1	32	122	261	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total Taxes Other than Income		23,554	16,064	46	1,053	3,517	838	941	596	1	39	145	314	
Total Operating Expenses		**263,063**												
- Demand		**28,948**	**15,146**	**58**	**848**	**8,943**	**3,037**	**417**	**98**	**1**	**105**	**80**	**215**	
- Customer		**234,115**	**195,834**	**266**	**20,324**	**14,130**	**824**	**795**	**498**	**2**	**84**	**835**	**523**	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**263,063**	**210,979**	**324**	**21,172**	**23,073**	**3,861**	**1,212**	**596**	**3**	**189**	**915**	**738**	

Penelec Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
UTILITY PLANT														
Intangible Plant														
(301) Organization		4												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	4	2	0	0	0	0	0	0	0	0	0	1	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		4	2	0	0	0	0	0	0	0	0	0	1	
(302) Franchises and Consents		32												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	32	19	0	2	2	0	0	0	0	0	2	6	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		32	19	0	2	2	0	0	0	0	0	2	6	
(303) Intangible Plant		26,371												OpExp-CS
- Demand	OpExp-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	OpExp-CS-C	26,371	16,132	60	2,487	4,146	733	986	46	1	39	275	1,464	100%
- Commodity	OpExp-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		26,371	16,132	60	2,487	4,146	733	986	46	1	39	275	1,464	
Total Intangible Plant		26,407												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		26,407	16,154	60	2,490	4,149	733	987	46	1	39	278	1,470	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		26,407	16,154	60	2,490	4,149	733	987	46	1	39	278	1,470	
Distribution Plant														
(350) Transmission Land		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(352) Transmission Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(353) Trans. Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(354) Trans. Towers & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(355) Trans. Poles & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Penelec Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(356) Trans. OH Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(357) Underground Conduit		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(358) Trans. UG Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(359) Trans. Roads		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(360) Land and Land Rights		108												DIST_364-368-CS
- Demand	DIST_364-368-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DIST_364-368-CS-C	108	-	-	-	-	-	-	-	-	-	-	108	100%
- Commodity	DIST_364-368-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		108	-	-	-	-	-	-	-	-	-	-	108	
(361) Structures and Improvements		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(362) Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(364) Poles, Towers & Fixtures		18,083												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	STLT-Direct	18,083	-	-	-	-	-	-	-	-	-	-	18,083	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		18,083	-	-	-	-	-	-	-	-	-	-	18,083	
(365) Overhead Conductors & Devices		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Penelec Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(366) Underground Conduit		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(367) Underground Conductors & Device		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(368) Line Transformers		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(369) Services		143,210												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	CUS-SEC	143,210	121,758	152	12,974	7,528	104	8	-	1	35	476	175	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		143,210	121,758	152	12,974	7,528	104	8	-	1	35	476	175	
(370) Meters		151,548												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	Meters	151,548	113,272	243	14,136	16,405	624	5,195	1,566	8	101	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		151,548	113,272	243	14,136	16,405	624	5,195	1,566	8	101	-	-	
(371) Customer Premises		28,503												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	OL-Direct	28,503	-	-	-	-	-	-	-	-	-	28,503	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		28,503	-	-	-	-	-	-	-	-	-	28,503	-	
(372) Leased Property Cust. Prem.		195												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	OL-Direct	195	-	-	-	-	-	-	-	-	-	195	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		195	-	-	-	-	-	-	-	-	-	195	-	
(373) Streetlight		51,507												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	STLT-Direct	51,507	-	-	-	-	-	-	-	-	-	-	51,507	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		51,507	-	-	-	-	-	-	-	-	-	-	51,507	
Total Distribution Plant		393,155												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		393,155	235,030	395	27,110	23,932	728	5,202	1,566	9	135	29,175	69,873	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		393,155	235,030	395	27,110	23,932	728	5,202	1,566	9	135	29,175	69,873	
General Plant														
(389) Land		117												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	117	70	0	8	7	0	2	0	0	0	9	21	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		117	70	0	8	7	0	2	0	0	0	9	21	
(390) Structures		10,727												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	10,727	6,413	11	740	653	20	142	43	0	4	796	1,906	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		10,727	6,413	11	740	653	20	142	43	0	4	796	1,906	

Penelec Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(391) Office Equipment		877												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	877	524	1	60	53	2	12	3	0	0	65	156	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		877	524	1	60	53	2	12	3	0	0	65	156	
(392) Transportation		1,180												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	1,180	705	1	81	72	2	16	5	0	0	88	210	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,180	705	1	81	72	2	16	5	0	0	88	210	
(393) Stores Equipment		3												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	3	2	0	0	0	0	0	0	0	0	0	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3	2	0	0	0	0	0	0	0	0	0	0	
(394) Tools & Garage Equip.		2,026												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	2,026	1,211	2	140	123	4	27	8	0	1	150	360	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,026	1,211	2	140	123	4	27	8	0	1	150	360	
(395) Laboratory		18												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	18	11	0	1	1	0	0	0	0	0	1	3	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		18	11	0	1	1	0	0	0	0	0	1	3	
(396) Power Equipment		535												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	535	320	1	37	33	1	7	2	0	0	40	95	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		535	320	1	37	33	1	7	2	0	0	40	95	
(397) Communication Equipment		4,858												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	4,858	2,904	5	335	296	9	64	19	0	2	360	863	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		4,858	2,904	5	335	296	9	64	19	0	2	360	863	
(398) Misc. Equipment		7												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	7	4	0	1	0	0	0	0	0	0	1	1	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		7	4	0	1	0	0	0	0	0	0	1	1	
Total General Plant		20,348												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		20,348	12,164	20	1,403	1,239	38	269	81	0	7	1,510	3,616	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		20,348	12,164	20	1,403	1,239	38	269	81	0	7	1,510	3,616	
Total Utility Plant		439,910												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		439,910	263,348	476	31,002	29,320	1,499	6,458	1,692	11	182	30,963	74,959	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**439,910**	**263,348**	**476**	**31,002**	**29,320**	**1,499**	**6,458**	**1,692**	**11**	**182**	**30,963**	**74,959**	

Penelec Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
ACCUMULATED DEPRECIATION														
Accumulated Depreciation														
(108-302) Franchise & Consents		3												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	3	2	0	0	0	0	0	0	0	0	0	1	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3	2	0	0	0	0	0	0	0	0	0	1	
(108-303) Intangible Plant		(19,956)												OpExp-CS
- Demand	OpExp-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	OpExp-CS-C	(19,956)	(12,208)	(46)	(1,882)	(3,138)	(555)	(746)	(35)	(1)	(30)	(208)	(1,108)	100%
- Commodity	OpExp-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(19,956)	(12,208)	(46)	(1,882)	(3,138)	(555)	(746)	(35)	(1)	(30)	(208)	(1,108)	
(108-350) Transm Land		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-352) Transm Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-353) Transm Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-354) Transm Towers & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-355) Transm Poles & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-356) Transm OH Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-357) Transm Underground Conduit		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-358) Transm UG Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Penelec Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(108-359) Transm Roads		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-360) Land		29												DIST_364-368-CS
- Demand	DIST_364-368-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DIST_364-368-CS-C	29	-	-	-	-	-	-	-	-	-	-	29	100%
- Commodity	DIST_364-368-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		29	-	-	-	-	-	-	-	-	-	-	29	
(108-361) Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-362) Station Equip		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-364) Poles		(5,538)												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	STLT-Direct	(5,538)	-	-	-	-	-	-	-	-	-	-	(5,538)	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(5,538)	-	-	-	-	-	-	-	-	-	-	(5,538)	
(108-365) OH Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-366) UG Conduit		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-367) UG Cond & Dev		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-368) Line Transformers		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-369) Services		(60,076)												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	CUS-SEC	(60,076)	(51,077)	(64)	(5,442)	(3,158)	(44)	(3)	-	(1)	(15)	(200)	(73)	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(60,076)	(51,077)	(64)	(5,442)	(3,158)	(44)	(3)	-	(1)	(15)	(200)	(73)	

Penelec Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(108-370) Meters		(63,032)												CUS
- Demand	Meters	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer		(63,032)	(47,112)	(101)	(5,879)	(6,823)	(259)	(2,160)	(651)	(3)	(42)	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(63,032)	(47,112)	(101)	(5,879)	(6,823)	(259)	(2,160)	(651)	(3)	(42)	-	-	
(108-371) Install on Cust Premise		(22,923)												CUS
- Demand	OL-Direct	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer		(22,923)	-	-	-	-	-	-	-	-	-	(22,923)	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(22,923)	-	-	-	-	-	-	-	-	-	(22,923)	-	
(108-372) Leased Property Cust. Prem.		(193)												CUS
- Demand	OL-Direct	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer		(193)	-	-	-	-	-	-	-	-	-	(193)	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(193)	-	-	-	-	-	-	-	-	-	(193)	-	
(108-373) Street Lighting		(13,504)												CUS
- Demand	STLT-Direct	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer		(13,504)	-	-	-	-	-	-	-	-	-	-	(13,504)	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(13,504)	-	-	-	-	-	-	-	-	-	-	(13,504)	
(108-389) Land & Land Rights		(4)												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(4)	(2)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(1)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(4)	(2)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(1)	
(108-390) Struct & Impmnts -		(4,228)												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(4,228)	(2,527)	(4)	(292)	(257)	(8)	(56)	(17)	(0)	(1)	(314)	(751)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(4,228)	(2,527)	(4)	(292)	(257)	(8)	(56)	(17)	(0)	(1)	(314)	(751)	
(108-391) Office Furn & Equip		(714)												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(714)	(427)	(1)	(49)	(43)	(1)	(9)	(3)	(0)	(0)	(53)	(127)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(714)	(427)	(1)	(49)	(43)	(1)	(9)	(3)	(0)	(0)	(53)	(127)	
(108-392) Transportation Equip		(272)												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(272)	(163)	(0)	(19)	(17)	(1)	(4)	(1)	(0)	(0)	(20)	(48)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(272)	(163)	(0)	(19)	(17)	(1)	(4)	(1)	(0)	(0)	(20)	(48)	
(108-393) Stores Equip		(49)												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(49)	(29)	(0)	(3)	(3)	(0)	(1)	(0)	(0)	(0)	(4)	(9)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(49)	(29)	(0)	(3)	(3)	(0)	(1)	(0)	(0)	(0)	(4)	(9)	
(108-394) Tools, Shop & Garage Equip		(830)												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(830)	(496)	(1)	(57)	(51)	(2)	(11)	(3)	(0)	(0)	(62)	(147)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(830)	(496)	(1)	(57)	(51)	(2)	(11)	(3)	(0)	(0)	(62)	(147)	

Penelec Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(108-395) Laboratory Equip		130												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	130	78	0	9	8	0	2	1	0	0	10	23	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		130	78	0	9	8	0	2	1	0	0	10	23	
(108-396) Power Operated Equip		(495)												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(495)	(296)	(0)	(34)	(30)	(1)	(7)	(2)	(0)	(0)	(37)	(88)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(495)	(296)	(0)	(34)	(30)	(1)	(7)	(2)	(0)	(0)	(37)	(88)	
(108-397) Communication Equip		(1,121)												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(1,121)	(670)	(1)	(77)	(68)	(2)	(15)	(4)	(0)	(0)	(83)	(199)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(1,121)	(670)	(1)	(77)	(68)	(2)	(15)	(4)	(0)	(0)	(83)	(199)	
(108-398) MISC Equip		56												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	56	33	0	4	3	0	1	0	0	0	4	10	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		56	33	0	4	3	0	1	0	0	0	4	10	
Total Accumulated Depreciation		(192,718)												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		(192,718)	(114,895)	(218)	(13,723)	(13,577)	(872)	(3,009)	(716)	(5)	(89)	(24,083)	(21,532)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total Accumulated Depreciation		**(192,718)**	**(114,895)**	**(218)**	**(13,723)**	**(13,577)**	**(872)**	**(3,009)**	**(716)**	**(5)**	**(89)**	**(24,083)**	**(21,532)**	
OTHER RATE BASE ITEMS														
Other Rate Base Items														
Material & Supplies		2,499												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	2,499	1,494	3	172	152	5	33	10	0	1	185	444	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,499	1,494	3	172	152	5	33	10	0	1	185	444	
Cash Working Capital		6,806												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	6,806	4,069	7	469	414	13	90	27	0	2	505	1,210	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		6,806	4,069	7	469	414	13	90	27	0	2	505	1,210	
Deferred Storm Damage		5,469												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	5,469	3,269	5	377	333	10	72	22	0	2	406	972	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		5,469	3,269	5	377	333	10	72	22	0	2	406	972	

Penelec Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Customer Deposits		(30,331)												CUS
- Demand	Deposits	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer		(30,331)	(13,011)	(53)	(1,965)	(10,784)	(1,496)	(2,403)	(609)	-	(9)	(1)	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(30,331)	(13,011)	(53)	(1,965)	(10,784)	(1,496)	(2,403)	(609)	-	(9)	(1)	-	
Customer Advances		-												CUS
- Demand	CUS-RES	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
ADIT		(67,010)												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(67,010)	(40,059)	(67)	(4,621)	(4,079)	(124)	(887)	(267)	(2)	(23)	(4,973)	(11,909)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(67,010)	(40,059)	(67)	(4,621)	(4,079)	(124)	(887)	(267)	(2)	(23)	(4,973)	(11,909)	
Capitalized Pension and OPEB		640												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	640	382	1	44	39	1	8	3	0	0	47	114	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		640	382	1	44	39	1	8	3	0	0	47	114	
Total Other Rate Base Items		(81,927)												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		(81,927)	(43,856)	(105)	(5,523)	(13,925)	(1,591)	(3,086)	(814)	(1)	(27)	(3,829)	(9,170)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(81,927)	(43,856)	(105)	(5,523)	(13,925)	(1,591)	(3,086)	(814)	(1)	(27)	(3,829)	(9,170)	
Total Rate Base		**165,264**												
- Demand		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	
- Customer		**165,264**	**104,597**	**153**	**11,757**	**1,818**	**(964)**	**363**	**163**	**5**	**66**	**3,051**	**44,257**	
- Commodity		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	
Total		**165,264**	**104,597**	**153**	**11,757**	**1,818**	**(964)**	**363**	**163**	**5**	**66**	**3,051**	**44,257**	

Penelec Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
OPERATIONS & MAINTENANCE EXPENSES														
Transmission Expenses														
Operations Expenses														
(560) Operating Supervision & Engineering		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(561) Load Dispatch		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(562) Station Expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(563) Overhead Line Expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(565) Transmission of Electricity by Others		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(566) Miscellaneous transmission expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Trans. Operations Expenses		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Maintenance Expense														
(568) Maintenance Supervision and Engineering		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(569) Maintenance of Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(570) Maintenance of Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Penelec Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(571) Maintenance of Overhead Lines		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(572) Maintenance of miscellaneous distribution plant		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Trans. Maintenance Expenses		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Transmission Expenses		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Penelec Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Distribution Expenses														
Operations Expenses														
(580) Operation Supervision & Engineering		705												DistOpExp-CS
- Demand	DistOpExp-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DistOpExp-CS-C	705	527	1	66	76	3	24	7	0	0	-	-	100%
- Commodity	DistOpExp-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		705	527	1	66	76	3	24	7	0	0	-	-	
(581) Load Dispatching		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(582) Station Expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(583) Overhead line expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(584) Underground line expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(586) Meter expenses		1,138												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	Meters	1,138	851	2	106	123	5	39	12	0	1	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,138	851	2	106	123	5	39	12	0	1	-	-	
(588) Miscellaneous distribution expenses		1,561												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	1,561	933	2	108	95	3	21	6	0	1	116	278	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,561	933	2	108	95	3	21	6	0	1	116	278	

Penelec Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(589) Rents		258												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	258	154	0	18	16	0	3	1	0	0	19	46	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		258	154	0	18	16	0	3	1	0	0	19	46	
Total Dist. Operations Expenses		3,663												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		3,663	2,466	5	297	310	11	87	26	0	2	135	323	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		3,663	2,466	5	297	310	11	87	26	0	2	135	323	
Maintenance Expense														
(590) Maintenance Supervision and Engineering		25												DistMtExp-CS
- Demand	DistMtExp-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DistMtExp-CS-C	25	13	0	2	2	0	1	0	0	0	-	7	100%
- Commodity	DistMtExp-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		25	13	0	2	2	0	1	0	0	0	-	7	
(591) Maintenance of Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(592) Maintenance of Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(593) Maintenance of Overhead Lines		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(594) Maintenance of underground lines		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(595) Maintenance of line transformers		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(596) Maintenance of street lighting and signal systems		1,256												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	STLT-Direct	1,256	-	-	-	-	-	-	-	-	-	-	1,256	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,256	-	-	-	-	-	-	-	-	-	-	1,256	

Penelec Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(597) Maintenance of meters		3,256												CUS
- Demand	Meters	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer		3,256	2,434	5	304	352	13	112	34	0	2	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3,256	2,434	5	304	352	13	112	34	0	2	-	-	
(598) Maintenance of miscellaneous distribution plant		167												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	167	100	0	12	10	0	2	1	0	0	12	30	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		167	100	0	12	10	0	2	1	0	0	12	30	
Total Dist. Maintenance Expenses		4,703												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		4,703	2,547	5	317	365	14	114	34	0	2	12	1,292	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		4,703	2,547	5	317	365	14	114	34	0	2	12	1,292	
Total Distribution Expenses		8,367												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		8,367	5,013	10	614	675	25	202	61	0	4	147	1,616	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		8,367	5,013	10	614	675	25	202	61	0	4	147	1,616	
Customer Accounts														
(901) Supervision		27												CUS
- Demand	CUSTACCLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	CUSTACCLAB-CS-C	27	24	0	2	1	0	0	0	0	0	0	0	100%
- Commodity	CUSTACCLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		27	24	0	2	1	0	0	0	0	0	0	0	
(902) Meter Reading Expenses		375												CUS
- Demand	MR-Exp	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer		375	319	0	34	20	0	0	0	0	0	1	0	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		375	319	0	34	20	0	0	0	0	0	1	0	
(903) Collections & Records		10,206												CUS
- Demand	ACC903	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer		10,206	8,893	9	790	458	6	7	1	0	2	29	11	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		10,206	8,893	9	790	458	6	7	1	0	2	29	11	
(904) Uncollectables		7,728												CUS
- Demand	Uncollectibles	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer		7,728	-	52	996	3,983	970	1,141	-	1	45	166	376	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		7,728	-	52	996	3,983	970	1,141	-	1	45	166	376	

Penelec Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(905) Misc. Customer Accounts		1,508												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	CUS-TOT	1,508	1,281	2	137	79	1	1	0	0	0	5	2	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,508	1,281	2	137	79	1	1	0	0	0	5	2	
Total Customer Accounts and Services		19,846												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		19,846	10,517	63	1,959	4,541	978	1,149	1	1	48	201	389	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		19,846	10,517	63	1,959	4,541	978	1,149	1	1	48	201	389	
Customer Information														
(907) Supervision		23												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	CUS-TOT	23	19	0	2	1	0	0	0	0	0	0	0	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		23	19	0	2	1	0	0	0	0	0	0	0	
(908) Customer Information		3,535												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	ACC908	3,535	2,775	5	457	265	4	4	1	0	1	17	6	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3,535	2,775	5	457	265	4	4	1	0	1	17	6	
(909) Advertising		53												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	CUS-SEC	53	45	0	5	3	0	0	-	0	0	0	0	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		53	45	0	5	3	0	0	-	0	0	0	0	
(910) Misc. Expense		4,407												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	ACC910	4,407	3,775	4	380	220	3	3	0	0	1	14	5	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		4,407	3,775	4	380	220	3	3	0	0	1	14	5	
Total Customer Information		8,018												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		8,018	6,615	10	844	489	7	7	1	0	2	31	11	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		8,018	6,615	10	844	489	7	7	1	0	2	31	11	
Sales														
(911) Sales Supervision		81												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	CUS-TOT	81	69	0	7	4	0	0	0	0	0	0	0	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		81	69	0	7	4	0	0	0	0	0	0	0	
(913) Advertising Expense		-												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	CUS-TOT	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Sales		81												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		81	69	0	7	4	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		81	69	0	7	4	0	0	0	0	0	0	0	

Penelec Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Administrative & General Expense														
(920) Administrative and General Salaries		(384)												NONAGLAB-CS
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-C	(384)	(285)	(0)	(30)	(24)	(1)	(4)	(1)	(0)	(0)	(3)	(34)	100%
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(384)	(285)	(0)	(30)	(24)	(1)	(4)	(1)	(0)	(0)	(3)	(34)	
(921 Office Supplies		749												NONAGLAB-CS
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-C	749	556	1	59	47	1	9	3	0	0	6	67	100%
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		749	556	1	59	47	1	9	3	0	0	6	67	
(922) Admin Expenses		-												NONAGLAB-CS
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(923) Outside Services		6,755												NONAGLAB-CS
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-C	6,755	5,016	7	530	427	12	79	23	0	2	57	602	100%
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		6,755	5,016	7	530	427	12	79	23	0	2	57	602	
(924) Property Insurance		21												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	21	12	0	1	1	0	0	0	0	0	2	4	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		21	12	0	1	1	0	0	0	0	0	2	4	
(925) Injury and Damages		274												DISTLAB-CS
- Demand	DISTLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTLAB-CS-C	274	164	0	20	22	1	7	2	0	0	4	53	100%
- Commodity	DISTLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		274	164	0	20	22	1	7	2	0	0	4	53	
(926) Pension and Benefits		1,827												NONAGLAB-CS
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-C	1,827	1,356	2	143	116	3	21	6	0	1	15	163	100%
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,827	1,356	2	143	116	3	21	6	0	1	15	163	
(928) Regulatory Commission Expense		211												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	211	126	0	15	13	0	3	1	0	0	16	38	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		211	126	0	15	13	0	3	1	0	0	16	38	
(930.1) General Advertising		1												NONAGLAB-CS
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-C	1	1	0	0	0	0	0	0	0	0	0	0	100%
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	1	0	0	0	0	0	0	0	0	0	0	
(903.2) Misc. Expense		21												NONAGLAB-CS
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-C	21	16	0	2	1	0	0	0	0	0	0	2	100%
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		21	16	0	2	1	0	0	0	0	0	0	2	

Penelec Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(931) Misc. Rent		10												NONAGLAB-CS
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-C	10	7	0	1	1	0	0	0	0	0	0	1	100%
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		10	7	0	1	1	0	0	0	0	0	0	1	
(935) Maint. Of General Plant		(25)												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(25)	(15)	(0)	(2)	(2)	(0)	(0)	(0)	(0)	(0)	(2)	(4)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(25)	(15)	(0)	(2)	(2)	(0)	(0)	(0)	(0)	(0)	(2)	(4)	
(9XX) Open		-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total A&G Expense		9,459												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		9,459	6,955	10	739	603	17	114	34	0	3	95	890	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		9,459	6,955	10	739	603	17	114	34	0	3	95	890	
Total O&M Expenses		45,770												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		45,770	29,168	93	4,163	6,312	1,026	1,472	97	2	58	474	2,906	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**45,770**	**29,168**	**93**	**4,163**	**6,312**	**1,026**	**1,472**	**97**	**2**	**58**	**474**	**2,906**	

Penelec Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
DEPRECIATION EXPENSE														
Depreciation Expense														
(403-303) Intangible		755												OpExp-CS
- Demand	OpExp-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	OpExp-CS-C	755	462	2	71	119	21	28	1	0	1	8	42	100%
- Commodity	OpExp-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		755	462	2	71	119	21	28	1	0	1	8	42	
(403-350) Transm Land		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-352) Transm Strucutres		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-353) Transm Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-354) Transm Towers & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-355) Transm Poles & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-356) Transm OH Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-357) Transm UG Conduit		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-358) Transm UG Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-359) Transm Roads		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Penelec Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(403-360) Land		1												DIST_364-368-CS
- Demand	DIST_364-368-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DIST_364-368-CS-C	1	-	-	-	-	-	-	-	-	-	-	1	100%
- Commodity	DIST_364-368-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	-	-	-	-	-	-	-	-	-	-	1	
(403-361) Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-362) Station Equip		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-364) Poles		304												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	STLT-Direct	304	-	-	-	-	-	-	-	-	-	-	304	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		304	-	-	-	-	-	-	-	-	-	-	304	
(403-365) OH Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-366) UG Conduit		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-367) UG Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-368) Line Transformers		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-369) Services		2,463												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	CUS-SEC	2,463	2,094	3	223	129	2	0	-	0	1	8	3	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,463	2,094	3	223	129	2	0	-	0	1	8	3	

Penelec Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(403-370) Meters		12,116												CUS
- Demand	Meters	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer		12,116	9,056	19	1,130	1,312	50	415	125	1	8	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		12,116	9,056	19	1,130	1,312	50	415	125	1	8	-	-	
(403-371) Install on Cust Premise		392												CUS
- Demand	OL-Direct	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer		392	-	-	-	-	-	-	-	-	-	392	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		392	-	-	-	-	-	-	-	-	-	392	-	
(403-372) Leased Property Cust. Prem.		0												CUS
- Demand	OL-Direct	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer		0	-	-	-	-	-	-	-	-	-	0	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	-	-	-	-	-	-	-	-	-	0	-	
(403-373) Streetlight		3,767												CUS
- Demand	STLT-Direct	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer		3,767	-	-	-	-	-	-	-	-	-	-	3,767	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3,767	-	-	-	-	-	-	-	-	-	-	3,767	
(403-389) Land		-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-390) Structures		337												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	337	202	0	23	21	1	4	1	0	0	25	60	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		337	202	0	23	21	1	4	1	0	0	25	60	
(403-391) Office Equipment		146												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	146	87	0	10	9	0	2	1	0	0	11	26	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		146	87	0	10	9	0	2	1	0	0	11	26	
(403-392) Transportation		78												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	78	47	0	5	5	0	1	0	0	0	6	14	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		78	47	0	5	5	0	1	0	0	0	6	14	
(403-393) Stores Equip		-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-394) Tools, Shop & Garage Equip		91												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	91	54	0	6	6	0	1	0	0	0	7	16	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		91	54	0	6	6	0	1	0	0	0	7	16	

Penelec Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(403-395) Laboratory Equip		-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-396) Power Equipment		3												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	3	2	0	0	0	0	0	0	0	0	0	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3	2	0	0	0	0	0	0	0	0	0	0	
(403-397) Communication Equip		456												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	456	273	0	31	28	1	6	2	0	0	34	81	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		456	273	0	31	28	1	6	2	0	0	34	81	
(403-398) Misc. Equip		0												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	0	0	0	0	0	0	0	0	0	0	0	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	0	
Amortization and Depletion of Utility Plant		-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Cost of Removal/Salvage		-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Average Net Salvage		-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Depreciation Expense		1,518												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	1,518	908	2	105	92	3	20	6	0	1	113	270	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,518	908	2	105	92	3	20	6	0	1	113	270	
Total Depreciation Expense		22,428												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		22,428	13,184	26	1,606	1,720	77	478	137	1	11	603	4,585	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**22,428**	**13,184**	**26**	**1,606**	**1,720**	**77**	**478**	**137**	**1**	**11**	**603**	**4,585**	

Penelec Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Amortization														
Amortization		-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Removal of Retained Riders		-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Eliminate Amort per IS		-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Storm Reserve Amortization		1,594												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	1,594	953	2	110	97	3	21	6	0	1	118	283	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,594	953	2	110	97	3	21	6	0	1	118	283	
Extraordinary Storm Reserve Amort		288												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	288	172	0	20	18	1	4	1	0	0	21	51	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		288	172	0	20	18	1	4	1	0	0	21	51	
COVID-19 Reg Asset Amort		372												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	372	222	0	26	23	1	5	1	0	0	28	66	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		372	222	0	26	23	1	5	1	0	0	28	66	
Streetlight Reg Asset Amort		4,496												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	STLT-Direct	4,496	-	-	-	-	-	-	-	-	-	-	4,496	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		4,496	-	-	-	-	-	-	-	-	-	-	4,496	
Verizon Pole Attach Amort		4,555												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	4,555	2,723	5	314	277	8	60	18	0	2	338	809	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		4,555	2,723	5	314	277	8	60	18	0	2	338	809	
Total Depreciation and Amortization		33,732												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		33,732	17,254	33	2,075	2,134	90	569	164	1	13	1,109	10,291	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**33,732**	**17,254**	**33**	**2,075**	**2,134**	**90**	**569**	**164**	**1**	**13**	**1,109**	**10,291**	

Penelec Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Taxes Other than Income														
Gross Receipt Taxes		2,939												DISTPLT-CS
- Demand	Revenues	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	Revenues	2,939	1,953	6	116	464	113	133	85	0	5	19	44	100%
- Commodity	Revenues	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,939	1,953	6	116	464	113	133	85	0	5	19	44	
Payroll Taxes		418												LABOR-CS
- Demand	LABOR-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	LABOR-CS-C	418	311	0	33	26	1	5	1	0	0	4	37	100%
- Commodity	LABOR-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		418	311	0	33	26	1	5	1	0	0	4	37	
PURTA Taxes		176												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	176	105	0	12	11	0	2	1	0	0	13	31	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		176	105	0	12	11	0	2	1	0	0	13	31	
Real Estate Taxes		20												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	20	12	0	1	1	0	0	0	0	0	1	4	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		20	12	0	1	1	0	0	0	0	0	1	4	
Sales & Use Taxes		13												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	13	8	0	1	1	0	0	0	0	0	1	2	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		13	8	0	1	1	0	0	0	0	0	1	2	
Misc. Taxes		-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj, Payroll Taxes		-												LABOR-CS
- Demand	LABOR-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	LABOR-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	LABOR-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Other Taxes		0												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	0	0	0	0	0	0	0	0	0	0	0	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	0	
Total Taxes Other than Income		3,566												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		3,566	2,389	7	163	503	114	141	87	0	6	38	118	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total Taxes Other than Income		3,566	2,389	7	163	503	114	141	87	0	6	38	118	
Total Operating Expenses		**83,069**												
- Demand		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	
- Customer		**83,069**	**48,811**	**133**	**6,401**	**8,950**	**1,231**	**2,181**	**348**	**3**	**76**	**1,621**	**13,315**	
- Commodity		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	
Total		**83,069**	**48,811**	**133**	**6,401**	**8,950**	**1,231**	**2,181**	**348**	**3**	**76**	**1,621**	**13,315**	

Penelec Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
UTILITY PLANT				
Intangible Plant				
(301) Organization				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(302) Franchises and Consents				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(303) Intangible Plant				
- Demand	OpExp-SUB-D	OpExp-PRI-D	OpExp-SEC-D	OpExp-CS-D
- Customer	OpExp-SUB-C	OpExp-PRI-C	OpExp-SEC-C	OpExp-CS-C
- Commodity	OpExp-SUB-E	OpExp-PRI-E	OpExp-SEC-E	OpExp-CS-E
Total				
Distribution Plant				
(350) Transmission Land				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(352) Transmission Structures				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(353) Trans. Station Equipment				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(354) Trans. Towers & Fixtures				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(355) Trans. Poles & Fixtures				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(356) Trans. OH Conductors				
- Demand	NCP			
- Customer				
- Commodity				
Total				

Penelec Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
(357) Underground Conduit				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(358) Trans. UG Conductors				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(359) Trans. Roads				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(360) Land and Land Rights				
- Demand	DIST_364-368-SUB-D	DIST_364-368-PRI-D	DIST_364-368-SEC-D	DIST_364-368-CS-D
- Customer	DIST_364-368-SUB-C	DIST_364-368-PRI-C	DIST_364-368-SEC-C	DIST_364-368-CS-C
- Commodity	DIST_364-368-SUB-E	DIST_364-368-PRI-E	DIST_364-368-SEC-E	DIST_364-368-CS-E
Total				
(361) Structures and Improvements				
- Demand		NCP		
- Customer				
- Commodity				
Total				
(362) Station Equipment				
- Demand	NCP	NCP		
- Customer				
- Commodity				
Total				
(364) Poles, Towers & Fixtures				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	STLT-Direct
- Commodity				
Total				
(365) Overhead Conductors & Devices				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				
(366) Underground Conduit				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				

Penelec Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
(367) Underground Conductors & Device				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				
(368) Line Transformers				
- Demand		NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				
(369) Services				
- Demand				
- Customer				CUS-SEC
- Commodity				
Total				
(370) Meters				
- Demand				
- Customer				Meters
- Commodity				
Total				
(371) Customer Premises				
- Demand				
- Customer				OL-Direct
- Commodity				
Total				
(372) Leased Property Cust. Prem.				
- Demand				
- Customer				OL-Direct
- Commodity				
Total				
(373) Streetlight				
- Demand				
- Customer				STLT-Direct
- Commodity				
Total				
General Plant				
(389) Land				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(390) Structures				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(391) Office Equipment				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(392) Transportation				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				

Penelec Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
(393) Stores Equipment				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(394) Tools & Garage Equip.				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(395) Laboratory				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(396) Power Equipment				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(397) Communication Equipment				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(398) Misc. Equipment				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
ACCUMULATED DEPRECIATION				
Accumulated Depreciation				
(108-302) Franchise & Consents				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(108-303) Intangible Plant				
- Demand	OpExp-SUB-D	OpExp-PRI-D	OpExp-SEC-D	OpExp-CS-D
- Customer	OpExp-SUB-C	OpExp-PRI-C	OpExp-SEC-C	OpExp-CS-C
- Commodity	OpExp-SUB-E	OpExp-PRI-E	OpExp-SEC-E	OpExp-CS-E
Total				
(108-350) Transm Land				
- Demand	NCP	-	-	-
- Customer	-	-	-	-
- Commodity	-	-	-	-
Total				

Penelec Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
(108-352) Transm Structures				
- Demand	NCP	-	-	-
- Customer	-	-	-	-
- Commodity	-	-	-	-
Total				
(108-353) Transm Station Equipment				
- Demand	NCP	-	-	-
- Customer	-	-	-	-
- Commodity	-	-	-	-
Total				
(108-354) Transm Towers & Fixtures				
- Demand	NCP	-	-	-
- Customer	-	-	-	-
- Commodity	-	-	-	-
Total				
(108-355) Transm Poles & Fixtures				
- Demand	NCP	-	-	-
- Customer	-	-	-	-
- Commodity	-	-	-	-
Total				
(108-356) Transm OH Conductors				
- Demand	NCP	-	-	-
- Customer	-	-	-	-
- Commodity	-	-	-	-
Total				
(108-357) Transm Underground Conduit				
- Demand	NCP	-	-	-
- Customer	-	-	-	-
- Commodity	-	-	-	-
Total				
(108-358) Transm UG Conductors				
- Demand	NCP	-	-	-
- Customer	-	-	-	-
- Commodity	-	-	-	-
Total				
(108-359) Transm Roads				
- Demand	NCP	-	-	-
- Customer	-	-	-	-
- Commodity	-	-	-	-
Total				
(108-360) Land				
- Demand	DIST_364-368-SUB-D	DIST_364-368-PRI-D	DIST_364-368-SEC-D	DIST_364-368-CS-D
- Customer	DIST_364-368-SUB-C	DIST_364-368-PRI-C	DIST_364-368-SEC-C	DIST_364-368-CS-C
- Commodity	DIST_364-368-SUB-E	DIST_364-368-PRI-E	DIST_364-368-SEC-E	DIST_364-368-CS-E
Total				
(108-361) Structures				
- Demand		NCP		
- Customer				
- Commodity				
Total				
(108-362) Station Equip				
- Demand	NCP	NCP		
- Customer				
- Commodity				
Total				
(108-364) Poles				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	STLT-Direct
- Commodity				
Total				
(108-365) OH Conductors				
- Demand	NCP	NCP-PRI	NCP-SEC	-
- Customer		CUS-PRI	CUS-SEC	-
- Commodity		-	-	-

Penelec Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
Total				
(108-366) UG Conduit				
- Demand	NCP	NCP-PRI	NCP-SEC	-
- Customer		CUS-PRI	CUS-SEC	-
- Commodity		-	-	-
Total				
(108-367) UG Cond & Dev				
- Demand	NCP	NCP-PRI	NCP-SEC	-
- Customer		CUS-PRI	CUS-SEC	-
- Commodity		-	-	-
Total				
(108-368) Line Transformers				
- Demand	-	NCP-PRI	NCP-SEC	-
- Customer	-	CUS-PRI	CUS-SEC	-
- Commodity	-	-	-	-
Total				
(108-369) Services				
- Demand	-	-	-	-
- Customer	-	-	-	CUS-SEC
- Commodity	-	-	-	-
Total				
(108-370) Meters				
- Demand	-	-	-	-
- Customer	-	-	-	Meters
- Commodity	-	-	-	-
Total				
(108-371) Install on Cust Premise				
- Demand	-	-	-	-
- Customer	-	-	-	OL-Direct
- Commodity	-	-	-	-
Total				
(108-372) Leased Property Cust. Prem.				
- Demand	-	-	-	-
- Customer	-	-	-	OL-Direct
- Commodity	-	-	-	-
Total				
(108-373) Street Lighting				
- Demand	-	-	-	-
- Customer	-	-	-	STLT-Direct
- Commodity	-	-	-	-
Total				

Penelec Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
(108-389) Land & Land Rights				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(108-390) Struct & Impmnts -				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(108-391) Office Furn & Equip				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(108-392) Transportation Equip				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(108-393) Stores Equip				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(108-394) Tools, Shop & Garage Equip				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(108-395) Laboratory Equip				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(108-396) Power Operated Equip				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(108-397) Communication Equip				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(108-398) MISC Equip				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				

Penelec Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
OTHER RATE BASE ITEMS				
Other Rate Base Items				
Material & Supplies				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Cash Working Capital				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Deferred Storm Damage				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Customer Deposits				
- Demand				
- Customer				Deposits
- Commodity				
Total				
Customer Advances				
- Demand				
- Customer				CUS-RES
- Commodity				
Total				
ADIT				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Capitalized Pension and OPEB				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				

Penelec Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
OPERATIONS & MAINTENANCE EXPENSES				
Transmission Expenses				
Operations Expenses				
(560) Operating Supervision & Engineering				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(561) Load Dispatch				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(562) Station Expenses				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(563) Overhead Line Expenses				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(565) Transmission of Electricity by Others				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(566) Miscellaneous transmission expenses				
- Demand	NCP			
- Customer				
- Commodity				
Total				

Penelec Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
Maintenance Expense				
(568) Maintenance Supervision and Engineering				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(569) Maintenance of Structures				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(570) Maintenance of Station Equipment				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(571) Maintenance of Overhead Lines				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(572) Maintenance of miscellaneous distribution plant				
- Demand	NCP			
- Customer				
- Commodity				
Total				
Distribution Expenses				
Operations Expenses				
(580) Operation Supervision & Engineering				
- Demand	DistOpExp-SUB-D	DistOpExp-PRI-D	DistOpExp-SEC-D	DistOpExp-CS-D
- Customer	DistOpExp-SUB-C	DistOpExp-PRI-C	DistOpExp-SEC-C	DistOpExp-CS-C
- Commodity	DistOpExp-SUB-E	DistOpExp-PRI-E	DistOpExp-SEC-E	DistOpExp-CS-E
Total				
(581) Load Dispatching				
- Demand	NCP	NCP		
- Customer				
- Commodity				
Total				
(582) Station Expenses				
- Demand	NCP	NCP		
- Customer				
- Commodity				
Total				
(583) Overhead line expenses				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				
(584) Underground line expenses				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				

Penelec Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
(586) Meter expenses				
- Demand				
- Customer				Meters
- Commodity				
Total				
(588) Miscellaneous distribution expenses				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(589) Rents				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Maintenance Expense				
(590) Maintenance Supervision and Engineering				
- Demand	DistMtExp-SUB-D	DistMtExp-PRI-D	DistMtExp-SEC-D	DistMtExp-CS-D
- Customer	DistMtExp-SUB-C	DistMtExp-PRI-C	DistMtExp-SEC-C	DistMtExp-CS-C
- Commodity	DistMtExp-SUB-E	DistMtExp-PRI-E	DistMtExp-SEC-E	DistMtExp-CS-E
Total				
(591) Maintenance of Structures				
- Demand		NCP		
- Customer				
- Commodity				
Total				

Penelec Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
(592) Maintenance of Station Equipment				
- Demand	NCP	NCP		
- Customer				
- Commodity				
Total				
(593) Maintenance of Overhead Lines				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				
(594) Maintenance of underground lines				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				
(595) Maintenance of line transformers				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				
(596) Maintenance of street lighting and signal systems				
- Demand				
- Customer				STLT-Direct
- Commodity				
Total				
(597) Maintenance of meters				
- Demand				
- Customer				Meters
- Commodity				
Total				
(598) Maintenance of miscellaneous distribution plant				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				

Penelec Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
Customer Accounts				
(901) Supervision				
- Demand				CUSTACCLAB-CS-D
- Customer				CUSTACCLAB-CS-C
- Commodity				CUSTACCLAB-CS-E
Total				
(902) Meter Reading Expenses				
- Demand				
- Customer				MR-Exp
- Commodity				
Total				
(903) Collections & Records				
- Demand				
- Customer				ACC903
- Commodity				
Total				
(904) Uncollectables				
- Demand				
- Customer				Uncollectibles
- Commodity				
Total				
(905) Misc. Customer Accounts				
- Demand				
- Customer				CUS-TOT
- Commodity				
Total				
Customer Information				
(907) Supervision				
- Demand				
- Customer				CUS-TOT
- Commodity				
Total				
(908) Customer Information				
- Demand				
- Customer				ACC908
- Commodity				
Total				
(909) Advertising				
- Demand				
- Customer				CUS-SEC
- Commodity				
Total				
(910) Misc. Expense				
- Demand				
- Customer				ACC910
- Commodity				
Total				

Penelec Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
Sales				
(911) Sales Supervision				
- Demand				
- Customer				CUS-TOT
- Commodity				
Total				
(913) Advertising Expense				
- Demand				
- Customer				CUS-TOT
- Commodity				
Total				
Administrative & General Expense				
(920) Administrative and General Salaries				
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E
Total				
(921 Office Supplies				
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E
Total				
(922) Admin Expenses				
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E
Total				
(923) Outside Services				
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E
Total				
(924) Property Insurance				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				

Penelec Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
(925) Injury and Damages				
- Demand	DISTLAB-SUB-D	DISTLAB-PRI-D	DISTLAB-SEC-D	DISTLAB-CS-D
- Customer	DISTLAB-SUB-C	DISTLAB-PRI-C	DISTLAB-SEC-C	DISTLAB-CS-C
- Commodity	DISTLAB-SUB-E	DISTLAB-PRI-E	DISTLAB-SEC-E	DISTLAB-CS-E
Total				
(926) Pension and Benefits				
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E
Total				
(928) Regulatory Commission Expense				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(930.1) General Advertising				
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E
Total				
(903.2) Misc. Expense				
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E
Total				
(931) Misc. Rent				
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E
Total				
(935) Maint. Of General Plant				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(9XX) Open				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
DEPRECIATION EXPENSE				
Depreciation Expense				
(403-303) Intangible				
- Demand	OpExp-SUB-D	OpExp-PRI-D	OpExp-SEC-D	OpExp-CS-D
- Customer	OpExp-SUB-C	OpExp-PRI-C	OpExp-SEC-C	OpExp-CS-C
- Commodity	OpExp-SUB-E	OpExp-PRI-E	OpExp-SEC-E	OpExp-CS-E
Total				
(403-350) Transm Land				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
Total				

Penelec Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
(403-352) Transm Strucutres				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
Total				
(403-353) Transm Station Equipment				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
Total				
(403-354) Transm Towers & Fixtures				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
Total				
(403-355) Transm Poles & Fixtures				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
Total				
(403-356) Transm OH Conductors				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
Total				
(403-357) Transm UG Conduit				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
Total				
(403-358) Transm UG Conductors				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
Total				
(403-359) Transm Roads				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
Total				
(403-360) Land				
- Demand	DIST_364-368-SUB-D	DIST_364-368-PRI-D	DIST_364-368-SEC-D	DIST_364-368-CS-D
- Customer	DIST_364-368-SUB-C	DIST_364-368-PRI-C	DIST_364-368-SEC-C	DIST_364-368-CS-C
- Commodity	DIST_364-368-SUB-E	DIST_364-368-PRI-E	DIST_364-368-SEC-E	DIST_364-368-CS-E
Total				
(403-361) Structures				
- Demand		NCP		
- Customer				
- Commodity				
Total				

Penelec Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
(403-362) Station Equip				
- Demand	NCP	NCP		
- Customer				
- Commodity				
Total				
(403-364) Poles				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	STLT-Direct
- Commodity				
Total				
(403-365) OH Conductors				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				
(403-366) UG Conduit				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				

Penelec Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
(403-367) UG Conductors				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				
(403-368) Line Transformers				
- Demand		NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				
(403-369) Services				
- Demand				
- Customer				CUS-SEC
- Commodity				
Total				
(403-370) Meters				
- Demand				
- Customer				Meters
- Commodity				
Total				
(403-371) Install on Cust Premise				
- Demand				
- Customer				OL-Direct
- Commodity				
Total				
(403-372) Leased Property Cust. Prem.				
- Demand				
- Customer				OL-Direct
- Commodity				
Total				
(403-373) Streetlight				
- Demand				
- Customer				STLT-Direct
- Commodity				
Total				
(403-389) Land				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(403-390) Structures				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(403-391) Office Equipment				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(403-392) Transportation				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				

Penelec Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
(403-393) Stores Equip				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(403-394) Tools, Shop & Garage Equip				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(403-395) Laboratory Equip				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(403-396) Power Equipment				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(403-397) Communication Equip				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(403-398) Misc. Equip				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Amortization and Depletion of Utility Plant				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
IS Adj - Cost of Removal/Salvage				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
IS Adj - Average Net Salvage				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
IS Adj - Depreciation Expense				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				

Penelec Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
Amortization				
Amortization	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Demand	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Customer	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
- Commodity				
Total				
Removal of Retained Riders				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Eliminate Amort per IS				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Storm Reserve Amortization				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Extraordinary Storm Reserve Amort				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
COVID-19 Reg Asset Amort				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Streetlight Reg Asset Amort				
- Demand				
- Customer				STLT-Direct
- Commodity				
Total				
Verizon Pole Attach Amort				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				

Penelec Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
TAXES				
Taxes Other than Income				
Gross Receipt Taxes				
- Demand	Revenues	Revenues	Revenues	Revenues
- Customer	Revenues	Revenues	Revenues	Revenues
- Commodity	Revenues	Revenues	Revenues	Revenues
Total				
Payroll Taxes				
- Demand	LABOR-SUB-D	LABOR-PRI-D	LABOR-SEC-D	LABOR-CS-D
- Customer	LABOR-SUB-C	LABOR-PRI-C	LABOR-SEC-C	LABOR-CS-C
- Commodity	LABOR-SUB-E	LABOR-PRI-E	LABOR-SEC-E	LABOR-CS-E
Total				
PURTA Taxes				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Real Estate Taxes				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Sales & Use Taxes				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Misc. Taxes				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
IS Adj, Payroll Taxes				
- Demand	LABOR-SUB-D	LABOR-PRI-D	LABOR-SEC-D	LABOR-CS-D
- Customer	LABOR-SUB-C	LABOR-PRI-C	LABOR-SEC-C	LABOR-CS-C
- Commodity	LABOR-SUB-E	LABOR-PRI-E	LABOR-SEC-E	LABOR-CS-E
Total				
Other Taxes				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				

Penelec Rate District Allocation to Customer Classes CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
UTILITY PLANT				
Total Intangible Plant				
(301) Organization	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(302) Franchises and Consents	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(303) Intangible Plant	OpExp-SUB	OpExp-PRI	OpExp-SEC	OpExp-CS
Distribution Plant				
(350) Transmission Land	DEM			
(352) Transmission Structures	DEM			
(353) Trans. Station Equipment	DEM			
(354) Trans. Towers & Fixtures	DEM			
(355) Trans. Poles & Fixtures	DEM			
(356) Trans. OH Conductors	DEM			
(357) Underground Conduit	DEM			
(358) Trans. UG Conductors	DEM			
(359) Trans. Roads	DEM			
(360) Land and Land Rights	DIST_364-368-SUB	DIST_364-368-PRI	DIST_364-368-SEC	DIST_364-368-CS
(361) Structures and Improvements		DEM		
(362) Station Equipment	DEM	DEM		
(364) Poles, Towers & Fixtures	DEM	364P	364S	CUS
(365) Overhead Conductors & Devices	DEM	365P	365S	
(366) Underground Conduit	DEM	366P	366S	
(367) Underground Conductors & Device	DEM	367P	367S	
(368) Line Transformers		368P	368S	
(369) Services				CUS
(370) Meters				CUS
(371) Customer Premises				CUS
(372) Leased Property Cust. Prem.				CUS
(373) Streetlight				CUS

Penelec Rate District Allocation to Customer Classes CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
General Plant				
(389) Land	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(390) Structures	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(391) Office Equipment	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(392) Transportation	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(393) Stores Equipment	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(394) Tools & Garage Equip.	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(395) Laboratory	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(396) Power Equipment	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(397) Communication Equipment	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(398) Misc. Equipment	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS

Penelec Rate District Allocation to Customer Classes CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
ACCUMULATED DEPRECIATION				
Accumulated Depreciation				
(108-302) Franchise & Consents	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-303) Intangible Plant	OpExp-SUB	OpExp-PRI	OpExp-SEC	OpExp-CS
(108-350) Transm Land	DEM			
(108-352) Transm Structures	DEM			
(108-353) Transm Station Equipment	DEM			
(108-354) Transm Towers & Fixtures	DEM			
(108-355) Transm Poles & Fixtures	DEM			
(108-356) Transm OH Conductors	DEM			
(108-357) Transm Underground Conduit	DEM			
(108-358) Transm UG Conductors	DEM			
(108-359) Transm Roads	DEM			
(108-360) Land	DIST_364-368-SUB	DIST_364-368-PRI	DIST_364-368-SEC	DIST_364-368-CS
(108-361) Structures		DEM		
(108-362) Station Equip	DEM	DEM		
(108-364) Poles	DEM	364P	364S	CUS
(108-365) OH Conductors	DEM	365P	365S	
(108-366) UG Conduit	DEM	366P	366S	
(108-367) UG Cond & Dev	DEM	367P	367S	
(108-368) Line Transformers		368P	368S	
(108-369) Services				CUS
(108-370) Meters				CUS
(108-371) Install on Cust Premise				CUS
(108-372) Leased Property Cust. Prem.				CUS
(108-373) Street Lighting				CUS
(108-389) Land & Land Rights	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-390) Struct & Impmnts -	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-391) Office Furn & Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-392) Transportation Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-393) Stores Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-394) Tools, Shop & Garage Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-395) Laboratory Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-396) Power Operated Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-397) Communication Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-398) MISC Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS

Penelec Rate District Allocation to Customer Classes CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
OTHER RATE BASE ITEMS				
Other Rate Base Items				
Material & Supplies	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Cash Working Capital	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Deferred Storm Damage	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Customer Deposits				CUS
Customer Advances				CUS
ADIT	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Capitalized Pension and OPEB	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS

Penelec Rate District Allocation to Customer Classes CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
OPERATIONS & MAINTENANCE EXPENSES				
Transmission Expenses				
Operations Expenses				
(560) Operating Supervision & Engineering	DEM			
(561) Load Dispatch	DEM			
(562) Station Expenses	DEM			
(563) Overhead Line Expenses	DEM			
(565) Transmission of Electricity by Others	DEM			
(566) Miscellaneous transmission expenses	DEM			
Maintenance Expense				
(568) Maintenance Supervision and Engineering	DEM			
(569) Maintenance of Structures	DEM			
(570) Maintenance of Station Equipment	DEM			
(571) Maintenance of Overhead Lines	DEM			
(572) Maintenance of miscellaneous distribution	DEM			
Distribution Expenses				
Operations Expenses				
(580) Operation Supervision & Engineering	DistOpExp-SUB	DistOpExp-PRI	DistOpExp-SEC	DistOpExp-CS
(581) Load Dispatching	DEM	DEM		
(582) Station Expenses	DEM	DEM		
(583) Overhead line expenses	DEM	365P	365S	
(584) Underground line expenses	DEM	367P	367S	
(586) Meter expenses				CUS
(588) Miscellaneous distribution expenses	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(589) Rents	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Maintenance Expense				
(590) Maintenance Supervision and Engineering	DistMtExp-SUB	DistMtExp-PRI	DistMtExp-SEC	DistMtExp-CS
(591) Maintenance of Structures		DEM		
(592) Maintenance of Station Equipment	DEM	DEM		
(593) Maintenance of Overhead Lines	DEM	365P	365S	
(594) Maintenance of underground lines	DEM	367P	367S	
(595) Maintenance of line transformers	DEM	368P	368S	
(596) Maintenance of street lighting and signal systems				CUS
(597) Maintenance of meters				CUS
(598) Maintenance of miscellaneous distribution	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS

Penelec Rate District Allocation to Customer Classes CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
Customer Accounts				
(901) Supervision				CUS
(902) Meter Reading Expenses				CUS
(903) Collections & Records				CUS
(904) Uncollectables				CUS
(905) Misc. Customer Accounts				CUS
(903) Collections & Records				
(907) Supervision				CUS
(908) Customer Information				CUS
(909) Advertising				CUS
(910) Misc. Expense				CUS
Sales				
(911) Sales Supervision				CUS
(913) Advertising Expense				CUS
Administrative & General Expense				
(920) Administrative and General Salaries	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(921 Office Supplies	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(922) Admin Expenses	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(923) Outside Services	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(924) Property Insurance	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(925) Injury and Damages	DISTLAB-SUB	DISTLAB-PRI	DISTLAB-SEC	DISTLAB-CS
(926) Pension and Benefits	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(928) Regulatory Commission Expense	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(930.1) General Advertising	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(903.2) Misc. Expense	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(931) Misc. Rent	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(935) Maint. Of General Plant	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(9XX) Open	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS

Penelec Rate District Allocation to Customer Classes CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
DEPRECIATION EXPENSE				
Depreciation Expense				
(403-303) Intangible	OpExp-SUB	OpExp-PRI	OpExp-SEC	OpExp-CS
(403-350) Transm Land	DEM			
(403-352) Transm Strucutres	DEM			
(403-353) Transm Station Equipment	DEM			
(403-354) Transm Towers & Fixtures	DEM			
(403-355) Transm Poles & Fixtures	DEM			
(403-356) Transm OH Conductors	DEM			
(403-357) Transm UG Conduit	DEM			
(403-358) Transm UG Conductors	DEM			
(403-359) Transm Roads	DEM			
(403-360) Land	DIST_364-368-SUB	DIST_364-368-PRI	DIST_364-368-SEC	DIST_364-368-CS
(403-361) Structures		DEM		
(403-362) Station Equip	DEM	DEM		
(403-364) Poles	DEM	364P	364S	CUS
(403-365) OH Conductors	DEM	365P	365S	
(403-366) UG Conduit	DEM	366P	366S	
(403-367) UG Conductors	DEM	367P	367S	
(403-368) Line Transformers		368P	368S	
(403-369) Services				CUS
(403-370) Meters				CUS
(403-371) Install on Cust Premise				CUS
(403-372) Leased Property Cust. Prem.				CUS
(403-373) Streetlight				CUS
(403-389) Land	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-390) Structures	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-391) Office Equipment	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-392) Transportation	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-393) Stores Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-394) Tools, Shop & Garage Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-395) Laboratory Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-396) Power Equipment	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-397) Communication Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-398) Misc. Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Amortization and Depletion of Utility Plant	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
IS Adj - Cost of Removal/Salvage	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
IS Adj - Average Net Salvage	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
IS Adj - Depreciation Expense	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS

Penelec Rate District Allocation to Customer Classes CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
Amortization Expenses				
Amortization	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Removal of Retained Riders	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Eliminate Amort per IS	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Storm Reserve Amortization	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Extraordinary Storm Reserve Amort	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
COVID-19 Reg Asset Amort	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Streetlight Reg Asset Amort				CUS
Verizon Pole Attach Amort	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
TAXES				
Taxes Other than Income				
Gross Receipt Taxes	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Payroll Taxes	LABOR-SUB	LABOR-PRI	LABOR-SEC	LABOR-CS
PURTA Taxes	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Real Estate Taxes	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Sales & Use Taxes	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Misc. Taxes	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
IS Adj, Payroll Taxes	LABOR-SUB	LABOR-PRI	LABOR-SEC	LABOR-CS
Other Taxes	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS

Penelec Rate District Summary of Allocators	Description	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT
External Allocators													
STLT-Direct	Direct to Street Lighting	100.00%											100.0%
OL-Direct	Direct to Area Lighting	100.00%										100.0%	
Revenues	Tariff Revenue Allocator	100.00%	66.5%	0.2%	3.9%	15.8%	3.8%	4.5%	2.9%	0.0%	0.2%	0.7%	1.5%
CUS-RES	Customers - Residential	100.00%	99.9%	0.1%									
CUS-PRI	Number of Customers at Primary Level	100.00%	0.0%	0.0%	0.0%	8.0%	1.0%	81.3%	8.8%	1.0%	0.0%	0.0%	0.0%
CUS-SEC	Number of Customers at Secondary Level	100.00%	85.0%	0.1%	9.1%	5.3%	0.1%	0.0%	0.0%	0.0%	0.0%	0.3%	0.1%
CUS-TOT	Customers - Total	100.00%	84.9%	0.1%	9.1%	5.3%	0.1%	0.1%	0.0%	0.0%	0.0%	0.3%	0.1%
NCP	Max NCP	100.00%	38.4%	0.2%	2.1%	25.1%	8.8%	12.8%	11.7%	0.0%	0.3%	0.2%	0.5%
NCP-PRI	NCP Demand Pri	100.00%	0.0%	0.0%	0.0%	0.4%	0.5%	50.3%	48.8%	0.0%	0.0%	0.0%	0.0%
NCP-SEC	NCP Demand Sec	100.00%	50.4%	0.2%	2.8%	32.9%	11.4%	1.0%	0.0%	0.0%	0.4%	0.2%	0.6%
Deposits	Customer Deposits	100.00%	42.9%	0.2%	6.5%	35.6%	4.9%	7.9%	2.0%	0.0%	0.0%	0.0%	0.0%
ACC903	Account 903 Expenses (incl. CC Fees)	100.00%	87.1%	0.1%	7.7%	4.5%	0.1%	0.1%	0.0%	0.0%	0.0%	0.3%	0.1%
ACC908	Account 908 Expenses (incl. EV Rebates)	100.00%	78.5%	0.2%	12.9%	7.5%	0.1%	0.1%	0.0%	0.0%	0.0%	0.5%	0.2%
ACC910	Account 910 Expenses (incl. LI Outreach)	100.00%	85.7%	0.1%	8.6%	5.0%	0.1%	0.1%	0.0%	0.0%	0.0%	0.3%	0.1%
Meters	Meter Plant	100.00%	74.7%	0.2%	9.3%	10.8%	0.4%	3.4%	1.0%	0.0%	0.1%	0.0%	0.0%
MR-Exp	Meter Reading Expense	100.00%	84.9%	0.1%	9.1%	5.3%	0.1%	0.1%	0.0%	0.0%	0.0%	0.3%	0.1%
Uncollectibles	Uncollectibles	100.00%	0.0%	0.7%	12.9%	51.5%	12.6%	14.8%		0.0%	0.6%	2.1%	4.9%

Penelec Rate District Summary of Allocators Description	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT
Internal Allocators												
TOTPLT-SUB-D	100.00%	38.38%	0.15%	2.13%	25.14%	8.78%	12.80%	11.66%	0.00%	0.30%	0.17%	0.49%
TOTPLT-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTPLT-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTPLT-PRI-D	100.00%	37.11%	0.15%	2.06%	24.32%	8.50%	14.05%	12.89%	0.00%	0.29%	0.17%	0.47%
TOTPLT-PRI-C	100.00%	0.00%	0.00%	0.00%	7.99%	0.97%	81.29%	8.77%	0.97%	0.00%	0.00%	0.00%
TOTPLT-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTPLT-SEC-D	100.00%	50.43%	0.20%	2.79%	32.91%	11.38%	1.03%	0.00%	0.00%	0.39%	0.23%	0.64%
TOTPLT-SEC-C	100.00%	85.02%	0.11%	9.06%	5.26%	0.07%	0.01%	0.00%	0.00%	0.02%	0.33%	0.12%
TOTPLT-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTPLT-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTPLT-CS-C	100.00%	59.86%	0.11%	7.05%	6.66%	0.34%	1.47%	0.38%	0.00%	0.04%	7.04%	17.04%
TOTPLT-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPLT-SUB-D	100.00%	38.38%	0.15%	2.13%	25.14%	8.78%	12.80%	11.66%	0.00%	0.30%	0.17%	0.49%
DISTPLT-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPLT-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPLT-PRI-D	100.00%	37.10%	0.15%	2.05%	24.32%	8.50%	14.06%	12.90%	0.00%	0.29%	0.17%	0.47%
DISTPLT-PRI-C	100.00%	0.00%	0.00%	0.00%	7.99%	0.97%	81.29%	8.77%	0.97%	0.00%	0.00%	0.00%
DISTPLT-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPLT-SEC-D	100.00%	50.43%	0.20%	2.79%	32.91%	11.38%	1.03%	0.00%	0.00%	0.39%	0.23%	0.64%
DISTPLT-SEC-C	100.00%	85.02%	0.11%	9.06%	5.26%	0.07%	0.01%	0.00%	0.00%	0.02%	0.33%	0.12%
DISTPLT-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPLT-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPLT-CS-C	100.00%	59.78%	0.10%	6.90%	6.09%	0.19%	1.32%	0.40%	0.00%	0.03%	7.42%	17.77%
DISTPLT-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DIST_364-368-SUB-D	100.00%	38.38%	0.15%	2.13%	25.14%	8.78%	12.80%	11.66%	0.00%	0.30%	0.17%	0.49%
DIST_364-368-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DIST_364-368-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DIST_364-368-PRI-D	100.00%	0.00%	0.00%	0.00%	0.41%	0.50%	50.30%	48.79%	0.00%	0.00%	0.00%	0.00%
DIST_364-368-PRI-C	100.00%	0.00%	0.00%	0.00%	7.99%	0.97%	81.29%	8.77%	0.97%	0.00%	0.00%	0.00%
DIST_364-368-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DIST_364-368-SEC-D	100.00%	50.43%	0.20%	2.79%	32.91%	11.38%	1.03%	0.00%	0.00%	0.39%	0.23%	0.64%
DIST_364-368-SEC-C	100.00%	85.02%	0.11%	9.06%	5.26%	0.07%	0.01%	0.00%	0.00%	0.02%	0.33%	0.12%
DIST_364-368-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DIST_364-368-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DIST_364-368-CS-C	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
DIST_364-368-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABOR-SUB-D	100.00%	38.38%	0.15%	2.13%	25.14%	8.78%	12.80%	11.66%	0.00%	0.30%	0.17%	0.49%
LABOR-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABOR-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABOR-PRI-D	100.00%	37.88%	0.15%	2.10%	24.82%	8.67%	13.30%	12.15%	0.00%	0.29%	0.17%	0.48%
LABOR-PRI-C	100.00%	0.00%	0.00%	0.00%	7.99%	0.97%	81.29%	8.77%	0.97%	0.00%	0.00%	0.00%
LABOR-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Penelec Rate District Summary of Allocators Description	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT
LABOR-SEC-D	100.00%	50.43%	0.20%	2.79%	32.91%	11.38%	1.03%	0.00%	0.00%	0.39%	0.23%	0.64%
LABOR-SEC-C	100.00%	85.02%	0.11%	9.06%	5.26%	0.07%	0.01%	0.00%	0.00%	0.02%	0.33%	0.12%
LABOR-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABOR-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABOR-CS-C	100.00%	74.25%	0.11%	7.84%	6.33%	0.17%	1.16%	0.34%	0.00%	0.03%	0.84%	8.91%
LABOR-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTLAB-SUB-D	100.00%	38.38%	0.15%	2.13%	25.14%	8.78%	12.80%	11.66%	0.00%	0.30%	0.17%	0.49%
DISTLAB-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTLAB-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTLAB-PRI-D	100.00%	37.88%	0.15%	2.10%	24.82%	8.67%	13.30%	12.15%	0.00%	0.29%	0.17%	0.48%
DISTLAB-PRI-C	100.00%	0.00%	0.00%	0.00%	7.99%	0.97%	81.29%	8.77%	0.97%	0.00%	0.00%	0.00%
DISTLAB-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTLAB-SEC-D	100.00%	50.43%	0.20%	2.79%	32.91%	11.38%	1.03%	0.00%	0.00%	0.39%	0.23%	0.64%
DISTLAB-SEC-C	100.00%	85.02%	0.11%	9.06%	5.26%	0.07%	0.01%	0.00%	0.00%	0.02%	0.33%	0.12%
DISTLAB-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTLAB-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTLAB-CS-C	100.00%	59.92%	0.12%	7.37%	8.17%	0.30%	2.47%	0.74%	0.00%	0.05%	1.48%	19.38%
DISTLAB-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTACCLAB-SUB-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTACCLAB-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTACCLAB-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTACCLAB-PRI-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTACCLAB-PRI-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTACCLAB-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTACCLAB-SEC-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTACCLAB-SEC-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTACCLAB-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTACCLAB-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTACCLAB-CS-C	100.00%	86.81%	0.09%	7.94%	4.60%	0.06%	0.07%	0.01%	0.00%	0.02%	0.29%	0.11%
CUSTACCLAB-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTINFOLAB-SUB-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTINFOLAB-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTINFOLAB-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTINFOLAB-PRI-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTINFOLAB-PRI-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTINFOLAB-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTINFOLAB-SEC-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTINFOLAB-SEC-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTINFOLAB-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTINFOLAB-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTINFOLAB-CS-C	100.00%	85.53%	0.10%	8.71%	5.05%	0.07%	0.07%	0.01%	0.00%	0.02%	0.32%	0.12%
CUSTINFOLAB-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
NONAGLAB-SUB-D	100.00%	38.38%	0.15%	2.13%	25.14%	8.78%	12.80%	11.66%	0.00%	0.30%	0.17%	0.49%
NONAGLAB-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
NONAGLAB-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
NONAGLAB-PRI-D	100.00%	37.88%	0.15%	2.10%	24.82%	8.67%	13.30%	12.15%	0.00%	0.29%	0.17%	0.48%
NONAGLAB-PRI-C	100.00%	0.00%	0.00%	0.00%	7.99%	0.97%	81.29%	8.77%	0.97%	0.00%	0.00%	0.00%
NONAGLAB-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Penelec Rate District Summary of Allocators Description	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT
NONAGLAB-SEC-D	100.00%	50.43%	0.20%	2.79%	32.91%	11.38%	1.03%	0.00%	0.00%	0.39%	0.23%	0.64%
NONAGLAB-SEC-C	100.00%	85.02%	0.11%	9.06%	5.26%	0.07%	0.01%	0.00%	0.00%	0.02%	0.33%	0.12%
NONAGLAB-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
NONAGLAB-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
NONAGLAB-CS-C	100.00%	74.25%	0.11%	7.84%	6.33%	0.17%	1.16%	0.34%	0.00%	0.03%	0.84%	8.91%
NONAGLAB-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistOpExp-SUB-D	100.00%	38.38%	0.15%	2.13%	25.14%	8.78%	12.80%	11.66%	0.00%	0.30%	0.17%	0.49%
DistOpExp-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistOpExp-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistOpExp-PRI-D	100.00%	38.24%	0.15%	2.12%	25.05%	8.75%	12.94%	11.79%	0.00%	0.29%	0.17%	0.49%
DistOpExp-PRI-C	100.00%	0.00%	0.00%	0.00%	7.99%	0.97%	81.29%	8.77%	0.97%	0.00%	0.00%	0.00%
DistOpExp-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistOpExp-SEC-D	100.00%	50.43%	0.20%	2.79%	32.91%	11.38%	1.03%	0.00%	0.00%	0.39%	0.23%	0.64%
DistOpExp-SEC-C	100.00%	85.02%	0.11%	9.06%	5.26%	0.07%	0.01%	0.00%	0.00%	0.02%	0.33%	0.12%
DistOpExp-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistOpExp-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistOpExp-CS-C	100.00%	74.74%	0.16%	9.33%	10.82%	0.41%	3.43%	1.03%	0.01%	0.07%	0.00%	0.00%
DistOpExp-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistMtExp-SUB-D	100.00%	38.38%	0.15%	2.13%	25.14%	8.78%	12.80%	11.66%	0.00%	0.30%	0.17%	0.49%
DistMtExp-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistMtExp-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistMtExp-PRI-D	100.00%	37.61%	0.15%	2.08%	24.65%	8.61%	13.56%	12.40%	0.00%	0.29%	0.17%	0.48%
DistMtExp-PRI-C	100.00%	0.00%	0.00%	0.00%	7.99%	0.97%	81.29%	8.77%	0.97%	0.00%	0.00%	0.00%
DistMtExp-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistMtExp-SEC-D	100.00%	50.43%	0.20%	2.79%	32.91%	11.38%	1.03%	0.00%	0.00%	0.39%	0.23%	0.64%
DistMtExp-SEC-C	100.00%	85.02%	0.11%	9.06%	5.26%	0.07%	0.01%	0.00%	0.00%	0.02%	0.33%	0.12%
DistMtExp-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistMtExp-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistMtExp-CS-C	100.00%	53.94%	0.12%	6.73%	7.81%	0.30%	2.47%	0.75%	0.00%	0.05%	0.00%	27.83%
DistMtExp-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OpExp-SUB-D	100.00%	38.38%	0.15%	2.13%	25.14%	8.78%	12.80%	11.66%	0.00%	0.30%	0.17%	0.49%
OpExp-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OpExp-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OpExp-PRI-D	100.00%	37.56%	0.15%	2.08%	24.61%	8.60%	13.61%	12.46%	0.00%	0.29%	0.17%	0.48%
OpExp-PRI-C	100.00%	0.00%	0.00%	0.00%	7.99%	0.97%	81.29%	8.77%	0.97%	0.00%	0.00%	0.00%
OpExp-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OpExp-SEC-D	100.00%	50.43%	0.20%	2.79%	32.91%	11.38%	1.03%	0.00%	0.00%	0.39%	0.23%	0.64%
OpExp-SEC-C	100.00%	85.02%	0.11%	9.06%	5.26%	0.07%	0.01%	0.00%	0.00%	0.02%	0.33%	0.12%
OpExp-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OpExp-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OpExp-CS-C	100.00%	61.17%	0.23%	9.43%	15.72%	2.78%	3.74%	0.17%	0.00%	0.15%	1.04%	5.55%
OpExp-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Penelec Rate District
Summary of Classifiers

Classifier Description	Classifier Code	Total	- Demand	- Customer	- Commodity
External Classifiers					
Common					
Customer Factor	CUS	100.00%	0.00%	100.00%	0.00%
Demand Factor	DEM	100.00%	100.00%	0.00%	0.00%
Commodity Factor	COM	100.00%	0.00%	0.00%	100.00%
364 Primary Classifier	364P	100.00%	28.97%	71.03%	0.00%
364 Secondary Classifier	364S	100.00%	28.97%	71.03%	0.00%
365 Primary Classifier	365P	100.00%	5.22%	94.78%	0.00%
365 Secondary Classifier	365S	100.00%	5.22%	94.78%	0.00%
366 Primary Classifier	366P	100.00%	100.00%	0.00%	0.00%
366 Secondary Classifier	366S	100.00%	100.00%	0.00%	0.00%
367 Primary Classifier	367P	100.00%	8.28%	91.72%	0.00%
367 Secondary Classifier	367S	100.00%	8.28%	91.72%	0.00%
368 Primary Classifier	368P	100.00%	24.23%	75.77%	0.00%
368 Secondary Classifier	368S	100.00%	24.23%	75.77%	0.00%

Penelec Rate District
Summary of Classifiers

Classifier Description	Classifier Code	Total	- Demand	- Customer	- Commodity
Internal Classifiers - Derivation and Supporting Data					
TOTPLT					
Total Plant Subtransmission	TOTPLT-SUB	100.00%	100.00%	0.00%	0.00%
Total Plant Primary	TOTPLT-PRI	100.00%	85.30%	14.70%	0.00%
Total Plant Secondary	TOTPLT-SEC	100.00%	16.19%	83.81%	0.00%
Total Plant Customer	TOTPLT-CS	100.00%	0.00%	100.00%	0.00%
DISTPLT					
Dist. Plant Subtransmission	DISTPLT-SUB	100.00%	100.00%	0.00%	0.00%
Dist. Plant Primary	DISTPLT-PRI	100.00%	85.49%	14.51%	0.00%
Dist. Plant Secondary	DISTPLT-SEC	100.00%	16.44%	83.56%	0.00%
Dist. Plant Customer	DISTPLT-CS	100.00%	0.00%	100.00%	0.00%
DISTPLT_364-368					
Acct. 364-368 Subtransmission	DIST_364-368-SUB	100.00%	100.00%	0.00%	0.00%
Acct. 364-368 Primary	DIST_364-368-PRI	100.00%	16.47%	83.53%	0.00%
Acct. 364-368 Secondary	DIST_364-368-SEC	100.00%	16.44%	83.56%	0.00%
Acct. 364-368 Customer	DIST_364-368-CS	100.00%	0.00%	100.00%	0.00%
LABOR					
Labor Subtransmission	LABOR-SUB	100.00%	100.00%	0.00%	0.00%
LABOR Primary	LABOR-PRI	100.00%	85.37%	14.63%	0.00%
LABOR Secondary	LABOR-SEC	100.00%	7.48%	92.52%	0.00%
LABOR Customer	LABOR-CS	100.00%	0.00%	100.00%	0.00%

Penelec Rate District
Summary of Classifiers

Classifier Description	Classifier Code	Total	- Demand	- Customer	- Commodity
Dist Labor					
Dist Labor Subtransmission	DISTLAB-SUB	100.00%	100.00%	0.00%	0.00%
Dist Labor Primary	DISTLAB-PRI	100.00%	85.37%	14.63%	0.00%
Dist Labor Secondary	DISTLAB-SEC	100.00%	7.48%	92.52%	0.00%
Dist Labor Customer	DISTLAB-CS	100.00%	0.00%	100.00%	0.00%
Cust Accts Labor					
CA Labor Subtransmission	CUSTACCLAB-SUB	0.00%	0.00%	0.00%	0.00%
CA Labor Primary	CUSTACCLAB-PRI	0.00%	0.00%	0.00%	0.00%
CA Labor Secondary	CUSTACCLAB-SEC	0.00%	0.00%	0.00%	0.00%
CA Labor Customer	CUSTACCLAB-CS	100.00%	0.00%	100.00%	0.00%
Cust Info Labor					
CI Labor Subtransmission	CUSTINFOLAB-SUB	0.00%	0.00%	0.00%	0.00%
CI Labor Primary	CUSTINFOLAB-PRI	0.00%	0.00%	0.00%	0.00%
CI Labor Secondary	CUSTINFOLAB-SEC	0.00%	0.00%	0.00%	0.00%
CI Labor Customer	CUSTINFOLAB-CS	100.00%	0.00%	100.00%	0.00%
Dist+Cust Labor					
Dist+Cust Labor Subtransmission	NONAGLAB-SUB	100.00%	100.00%	0.00%	0.00%
Dist+Cust Labor Primary	NONAGLAB-PRI	100.00%	85.37%	14.63%	0.00%
Dist+Cust Labor Secondary	NONAGLAB-SEC	100.00%	7.48%	92.52%	0.00%
Dist+Cust Labor Customer	NONAGLAB-CS	100.00%	0.00%	100.00%	0.00%
DistOpExp					
DistOpExp Subtransmission	DistOpExp-SUB	100.00%	100.00%	0.00%	0.00%
DistOpExp Primary	DistOpExp-PRI	100.00%	94.83%	5.17%	0.00%
DistOpExp Secondary	DistOpExp-SEC	100.00%	7.46%	92.54%	0.00%
DistOpExp Customer	DistOpExp-CS	100.00%	0.00%	100.00%	0.00%
DistMtExp					
DistMtExp Subtransmission	DistMtExp-SUB	100.00%	100.00%	0.00%	0.00%
DistMtExp Primary	DistMtExp-PRI	100.00%	73.35%	26.65%	0.00%
DistMtExp Secondary	DistMtExp-SEC	100.00%	5.30%	94.70%	0.00%
DistMtExp Customer	DistMtExp-CS	100.00%	0.00%	100.00%	0.00%
Operating Expenses					
Operating Expenses Subtransmission	OpExp-SUB	100.00%	100.00%	0.00%	0.00%
Operating Expenses Primary	OpExp-PRI	100.00%	76.39%	23.61%	0.00%
Operating Expenses Secondary	OpExp-SEC	100.00%	6.81%	93.19%	0.00%
Operating Expenses Customer	OpExp-CS	100.00%	0.00%	100.00%	0.00%

Penelec Rate District Functional Factors	Code	Total	Subtransmission	Primary	Secondary	Customer Service
EXTERNAL FUNCTIONAL FACTORS						
Customer Service Only	CUSTSERVICE	100.0%	0.0%	0.0%	0.0%	100.0%
Primary Distribution Only	PRIMARY	100.0%	0.0%	100.0%	0.0%	0.0%
Secondary Distribution Only	SECONDARY	100.0%	0.0%	0.0%	100.0%	0.0%
Subtransmission Only	SUBTRANSMISSION	100.0%	100.0%	0.0%	0.0%	0.0%
Account 362 Station Equipment (Plant)	ACC362-PLT	100.0%	2.8%	97.2%	0.0%	0.0%
Account 364 Poles, Towers & Fixtures (Plant)	ACC364-PLT	100.0%	0.1%	5.0%	92.5%	2.4%
Account 365 Overhead Conductors & Devices (Plant)	ACC365-PLT	100.0%	0.1%	3.9%	96.1%	0.0%
Account 366 Underground Conduit (Plant)	ACC366-PLT	100.0%	0.0%	3.1%	96.9%	0.0%
Account 367 Underground Conductors & Device (Plan	ACC367-PLT	100.0%	0.5%	0.7%	98.7%	0.0%
Account 362 Station Equipment (A/D)	ACC362-AD	100.0%	0.0%	100.0%	0.0%	0.0%
Account 364 Poles, Towers & Fixtures (A/D)	ACC364-AD	100.0%	0.0%	5.0%	92.6%	2.4%
Account 365 Overhead Conductors & Devices (A/D)	ACC365-AD	100.0%	0.0%	3.9%	96.1%	0.0%
Account 366 Underground Conduit (A/D)	ACC366-AD	100.0%	0.0%	3.1%	96.9%	0.0%
Account 367 Underground Conductors & Device (A/D	ACC367-AD	100.0%	0.2%	0.7%	99.1%	0.0%
INTERNAL FUNCTIONAL FACTORS						
Rate Base Factor	RB	100.0%	0.8%	13.9%	77.9%	7.3%
Total Distribution Plant Factor	DISTPLT	100.0%	0.8%	14.1%	74.5%	10.6%
Total Distribution 364-368 Factor	DISTPLT_364-368	100.0%	0.1%	3.2%	96.1%	0.6%
Total Utility Plant Factor	TOTPLT	100.0%	0.8%	14.0%	74.3%	10.9%
Total General Plant Factor	GENPLT	100.0%	0.8%	14.1%	74.5%	10.6%
Distribution Operating Expenses Factor	DISTOPEXP	100.0%	0.2%	14.7%	50.2%	34.9%
Distribution Maintenance Expenses Factor	DISTMTEXP	100.0%	0.1%	11.8%	84.0%	4.2%
Distribution Expenses Factor	DISTEXP	100.0%	0.1%	11.8%	83.0%	5.1%
Labor Expenses	LABOR	100.0%	0.2%	15.6%	64.3%	19.9%
Dist Labor Expenses	DISTLAB	100.0%	0.2%	17.5%	72.1%	10.2%
Customer Labor Expenses	CUSTLAB	100.0%	0.0%	0.0%	0.0%	100.0%
A&G Labor Expenses	AGLAB	100.0%	0.2%	15.6%	64.3%	19.9%
Non-A&G Labor Expenses	NONAGLAB	100.0%	0.2%	15.6%	64.3%	19.9%
Total Operating Expenses excl. A&G Factor	OPEXP	100.0%	0.2%	10.1%	67.0%	22.7%

Penelec Rate District Functional Factors	Code	Total	Subtransmission	Primary	Secondary	Customer Service
INTERNAL FUNCTIONAL FACTORS DERIVATION						
Total Distribution Plant		3,722,450	30,273	526,509	2,772,514	393,155
Total Distribution Plant Factor	DISTPLT	100.0%	0.8%	14.1%	74.5%	10.6%
Total Distribution 364-368		2,867,794	2,788	90,934	2,755,989	18,083
Total Distribution 364-368 Factor	DISTPLT_364-368	100.0%	0.1%	3.2%	96.1%	0.6%
Total General Plant		192,662	1,567	27,250	143,496	20,348
Total General Plant Factor	GENPLT	100.0%	0.8%	14.1%	74.5%	10.6%
Total Utility Plant		4,031,418	32,064	565,487	2,993,956	439,910
Total Utility Plant Factor	TOTPLT	100.0%	0.8%	14.0%	74.3%	10.9%
Distribution Operating Expenses		3,261	7	480	1,636	1,138
Distribution Operating Expenses Factor	DISTOPEXP	100.0%	0.2%	14.7%	50.2%	34.9%
Distribution Maintenance Expenses		106,983	69	12,575	89,827	4,512
Distribution Maintenance Expenses Factor	DISTMTEXP	100.0%	0.1%	11.8%	84.0%	4.2%
Distribution Expense		110,244	76	13,056	91,463	5,650
Distribution Expense Factor	DISTEXP	100.0%	0.1%	11.8%	83.0%	5.1%
Total Operating Expenses excl. A&G		159,676	304	16,082	106,978	36,311
Total Operating Expenses excl. A&G Factor	OPEXP	100.0%	0.2%	10.1%	67.0%	22.7%

Penelec Rate District
Billing Determinants
Test Period 12 Months Ended December 2025

Schedule	Normalized kWh	kWh %	Customers	%
R	4,312,760,298	34.5%	496,418	84.9%
GSV	13,948,372	0.1%	622	0.1%
GSS	202,620,628	1.6%	52,935	9.1%
GSM	2,897,970,802	23.2%	30,681	5.3%
GSL	919,325,959	7.3%	424	0.1%
GP	1,495,018,951	11.9%	450	0.1%
TP	2,608,661,409	20.8%	61	0.0%
BRD	313,377	0.0%	10	0.0%
H	23,931,981	0.2%	140	0.0%
POL	11,026,505	0.1%	1,928	0.3%
STLT	31,975,577	0.3%	713	0.1%
Total	**12,517,553,859**	**100.00%**	**584,383**	**100.00%**

Penn Power Rate District COSS Summary	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT
Current Delivery Service Rates											
Rate base	$ 644,947	$ 480,076	$ 313	$ 33,093	$ 76,648	$ 16,985	$ 27,002	$ 747	$ 413	$ 2,725	$ 6,945
Net operating income	$ 15,856	$ 8,152	$ 36	$ (505)	$ 3,220	$ 1,911	$ 240	$ 3,052	$ 13	$ 17	$ (282)
Rate of return	2.46%	1.70%	11.51%	-1.53%	4.20%	11.25%	0.89%	408.42%	3.25%	0.63%	-4.07%
Relative rate of return	100%	69%	468%	-62%	171%	458%	36%	16613%	132%	26%	-165%
Revenues	$ 132,422	$ 96,710	$ 102	$ 5,434	$ 14,660	$ 4,416	$ 4,785	$ 4,657	$ 83	$ 577	$ 998
Test Period Usage (MWh)	4,637,753	1,713,034	1,995	49,282	839,944	322,712	393,670	1,309,301	1,863	2,686	3,267
Revenue per MWh	$ 0.03	$ 0.06	$ 0.05	$ 0.11	$ 0.02	$ 0.01	$ 0.01	$ 0.00	$ 0.04	$ 0.21	$ 0.31
Revenues at Equalized Rates of Return											
Rate of return	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%
Revenue required	$ 187,186	$ 142,479	$ 90	$ 10,036	$ 19,299	$ 3,814	$ 7,648	$ 625	$ 113	$ 877	$ 2,205
Revenue deficiency	$ 54,764	$ 45,768	$ (12)	$ 4,602	$ 4,639	$ (602)	$ 2,863	$ (4,032)	$ 31	$ 301	$ 1,207
Percent increase required	41.4%	47.3%	-11.5%	84.7%	31.6%	-13.6%	59.8%	-86.6%	36.8%	52.1%	120.9%
Test Period Usage (MWh)	4,637,753	1,713,034	1,995	49,282	839,944	322,712	393,670	1,309,301	1,863	2,686	3,267
Revenue Required per MWh	$ 0.04	$ 0.08	$ 0.05	$ 0.20	$ 0.02	$ 0.01	$ 0.02	$ 0.00	$ 0.06	$ 0.33	$ 0.67
Revenue Deficiency per MWh	$ 0.01	$ 0.03	$ (0.01)	$ 0.09	$ 0.01	$ (0.00)	$ 0.01	$ (0.00)	$ 0.02	$ 0.11	$ 0.37

Rate Class	Proposed Class ROR	Overall ROR
R	1.70%	2.46%
GSV	11.51%	2.46%
GSS	-1.53%	2.46%
GSM	4.20%	2.46%
GSL	11.25%	2.46%
GP	0.89%	2.46%
TP	408.42%	2.46%
PNP	3.25%	2.46%
OL	0.63%	2.46%
STLT	-4.07%	2.46%

Penn Power Rate District COSS Summary	Total Company	Residential Service R	Volunteer GSV	Small GSS	Medium GSM	Large GSL	Primary GP	Power TP	Rate PNP	Lighting POL	Service STLT
Current Rate of Return	2.46%	1.70%	11.51%	-1.53%	4.20%	11.25%	0.89%	408.42%	3.25%	0.63%	-4.07%
Proposed Rate of Return	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%
EROR Revenues	$ 187,186	$ 142,479	$ 90	$ 10,036	$ 19,299	$ 3,814	$ 7,648	$ 625	$ 113	$ 877	$ 2,205
Current Revenues	132,422	96,710	102	5,434	14,660	4,416	4,785	4,657	83	577	998
Difference	$ 54,764	$ 45,768	$ (12)	$ 4,602	$ 4,639	$ (602)	$ 2,863	$ (4,032)	$ 31	$ 301	$ 1,207
% Difference	41.36%	47.32%	-11.52%	84.70%	31.64%	-13.63%	59.82%	-86.58%	36.81%	52.10%	120.86%
Derivation of Base Rate Revenues											
Current Total Revenues	$ 132,422	96,710	102	5,434	14,660	4,416	4,785	4,657	83	577	998
Less: Other Rider Revenues	$ (729)	(3,629)	(3)	(58)	637	268	365	1,764	(0)	(26)	(48)
Less: Other Revenues	$ 5,520	4,139	3	261	654	121	171	90	3	35	43
Current Base Rate Revenues	$ 127,631	$ 96,200	$ 102	$ 5,231	$ 13,368	$ 4,027	$ 4,249	$ 2,803	$ 80	$ 568	$ 1,003
Total Revenues at EROR	$ 187,186	142,479	90	10,036	19,299	3,814	7,648	625	113	877	2,205
Less: Other Rider Revenues	$ -	-	-	-	-	-	-	-	-	-	-
Less: Other Revenues	$ 5,520	4,139	3	261	654	121	171	90	3	35	43
Base Rate Revenues at EROR	$ 181,666	$ 138,340	$ 87	$ 9,775	$ 18,645	$ 3,693	$ 7,477	$ 535	$ 111	$ 843	$ 2,162
Metrics											
Base Rate Revenues at EROR	181,666	138,340	87	9,775	18,645	3,693	7,477	535	111	843	2,162
Test Period Usage (MWh)	4,637,753	1,713,034	1,995	49,282	839,944	322,712	393,670	1,309,301	1,863	2,686	3,267
Test Period Customers	173,652	152,010	78	11,535	8,839	144	126	45	88	705	82

Penn Power Rate District Income Statement Current Rates	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT
Going-Level Income Statement											
Operating Revenues	**$ 132,422**	**$ 96,710**	**$ 102**	**$ 5,434**	**$ 14,660**	**$ 4,416**	**$ 4,785**	**$ 4,657**	**$ 83**	**$ 577**	**$ 998**
Operating Expenses											
O&M Expenses	$ 62,060	$ 50,135	$ 27	$ 3,640	$ 4,538	$ 575	$ 2,608	$ 73	$ 33	$ 238	$ 192
Depreciation & Amortization	49,027	35,726	24	2,558	5,857	1,208	1,899	194	32	314	1,215
Taxes Other than Income	8,359	6,128	6	353	916	270	308	271	5	37	64
Total Operating Expenses	$ 119,446	$ 91,989	$ 58	$ 6,551	$ 11,310	$ 2,054	$ 4,816	$ 538	$ 70	$ 589	$ 1,471
Income Before Tax	$ 12,976	$ 4,722	$ 45	$ (1,117)	$ 3,349	$ 2,362	$ (31)	$ 4,119	$ 13	$ (13)	$ (473)
Income Adjustments											
Interest Expense	13,608	10,130	7	698	1,617	358	570	16	9	57	147
Total Income Adjustments	$ 13,608	$ 10,130	$ 7	$ 698	$ 1,617	$ 358	$ 570	$ 16	$ 9	$ 57	$ 147
Adjusted Taxable Income	$ (632)	$ (5,408)	$ 38	$ (1,816)	$ 1,732	$ 2,004	$ (600)	$ 4,103	$ 4	$ (70)	$ (620)
Calculated Income Tax	(165)	(1,410)	10	(473)	452	523	(157)	1,070	1	(18)	(162)
Reconciliation Adjustment	(2,715)	(2,021)	(1)	(139)	(323)	(71)	(114)	(3)	(2)	(11)	(29)
Total Income Taxes	**$ (2,879)**	$ (3,431)	$ 9	$ (613)	$ 129	$ 451	$ (270)	$ 1,067	$ (1)	$ (30)	$ (191)
Total Operating Income	**$ 15,856**	**$ 8,152**	**$ 36**	**$ (505)**	**$ 3,220**	**$ 1,911**	**$ 240**	**$ 3,052**	**$ 13**	**$ 17**	**$ (282)**
Rate Base	**$ 644,947**	**$ 480,076**	**$ 313**	**$ 33,093**	**$ 76,648**	**$ 16,985**	**$ 27,002**	**$ 747**	**$ 413**	**$ 2,725**	**$ 6,945**
ROR @ Current Rates	2.46%	1.70%	11.51%	-1.53%	4.20%	11.25%	0.89%	408.42%	3.25%	0.63%	-4.07%
Rate Base %	100.00%	74.44%	0.05%	5.13%	11.88%	2.63%	4.19%	0.12%	0.06%	0.42%	1.08%
Pro-Forma Income Tax Increase Calculation											
Rate Base	644,947	480,076	313	33,093	76,648	16,985	27,002	747	413	2,725	6,945
Required ROR	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%
Required Income	52,821	39,318	26	2,710	6,278	1,391	2,211	61	34	223	569
Increase in Earnings Requested	36,966	31,166	(10)	3,215	3,057	(520)	1,972	(2,991)	20	206	851
Increase in Revenues Requested	54,617	46,048	(15)	4,750	4,517	(769)	2,913	(4,419)	30	304	1,258
State Taxable Income	54,617	46,048	(15)	4,750	4,517	(769)	2,913	(4,419)	30	304	1,258
State Income Tax Increase	**4,063**	**3,426**	**(1)**	**353**	**336**	**(57)**	**217**	**(329)**	**2**	**23**	**94**
Federal Taxable Income	50,554	42,622	(14)	4,397	4,181	(712)	2,697	(4,090)	28	282	1,164
Federal Income Tax Increase	**9,826**	**8,285**	**(3)**	**855**	**813**	**(138)**	**524**	**(795)**	**5**	**55**	**226**
Revenue Requirement Calculation											
Required Income	52,821	39,318	26	2,710	6,278	1,391	2,211	61	34	223	569
Add: Expenses	119,446	91,989	58	6,551	11,310	2,054	4,816	538	70	589	1,471
Add: Incremental Uncollectibles	556	424	0	30	57	11	23	2	0	3	7
Add: Incremental PUC Expenses	131	100	0	7	13	3	5	0	0	1	2
Add: Taxes											
Current Taxes	(2,879)										
Proforma Tax Increase	13,890	8,196	5	565	1,309	290	461	13	7	47	119
Increase in GRT	**$ 3,222**	$ 2,453	$ 2	$ 173	$ 332	$ 66	$ 132	$ 11	$ 2	$ 15	$ 38
Revenue Requirement	**187,186**	**142,479**	**90**	**10,036**	**19,299**	**3,814**	**7,648**	**625**	**113**	**877**	**2,205**

Penn Power Rate District Allocation Summary	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT
Revenue Requirement											
Primary											
- Demand	3,747	1,842	2	68	1,080	334	392	12	4	6	8
- Customer	-	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-	-
Primary											
- Demand	18,799	9,068	12	333	5,334	1,653	2,254	59	18	29	37
- Customer	5,408	122	0	7	497	116	4,620	44	0	1	1
- Commodity	-	-	-	-	-	-	-	-	-	-	-
Secondary											
- Demand	14,397	7,892	11	289	4,642	1,406	55	29	16	26	32
- Customer	119,754	104,271	54	7,875	6,338	245	164	161	62	494	88
- Commodity	-	-	-	-	-	-	-	-	-	-	-
Customer Service											
- Demand	-	-	-	-	-	-	-	-	-	-	-
- Customer	25,082	19,283	11	1,464	1,408	59	162	320	13	322	2,039
- Commodity	-	-	-	-	-	-	-	-	-	-	-
Total Revenue Requirement											
- Demand	**36,943**	**18,802**	**25**	**690**	**11,056**	**3,393**	**2,702**	**100**	**38**	**61**	**76**
- Customer	**150,244**	**123,676**	**65**	**9,346**	**8,243**	**421**	**4,946**	**525**	**76**	**817**	**2,129**
- Commodity	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Revenue Requirement	**187,186**	**142,479**	**90**	**10,036**	**19,299**	**3,814**	**7,648**	**625**	**113**	**877**	**2,205**

Penn Power Rate District Allocation Summary	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT
Rate Base											
Subtransmission											
- Demand	16,946	8,081	11	284	5,069	1,571	1,840	20	17	24	28
- Customer	-	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-	-
Primary											
- Demand	88,873	41,683	56	1,463	26,152	8,129	10,912	117	88	126	147
- Customer	16,129	-	-	-	1,477	341	14,198	114	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-	-
Secondary											
- Demand	66,717	35,775	48	1,254	22,400	6,803	128	-	76	108	126
- Customer	412,872	361,705	181	27,534	21,000	339	7	-	212	1,697	196
- Commodity	-	-	-	-	-	-	-	-	-	-	-
Customer Service											
- Demand	-	-	-	-	-	-	-	-	-	-	-
- Customer	43,409	32,832	16	2,558	551	(198)	(84)	497	20	769	6,448
- Commodity	-	-	-	-	-	-	-	-	-	-	-
Total Rate Base											
- Demand	**172,536**	**85,539**	**116**	**3,001**	**53,621**	**16,504**	**12,880**	**136**	**181**	**258**	**301**
- Customer	**472,410**	**394,537**	**198**	**30,092**	**23,027**	**482**	**14,122**	**611**	**232**	**2,467**	**6,644**
- Commodity	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Rate Base	**644,947**	**480,076**	**313**	**33,093**	**76,648**	**16,985**	**27,002**	**747**	**413**	**2,725**	**6,945**

Penn Power Rate District Allocation Summary	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT
Total Expenses excl. Income Taxes											
Subtransmission											
- Demand	1,972	992	1	38	552	171	199	9	2	3	5
- Customer	-	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-	-
Primary											
- Demand	9,491	4,684	6	179	2,609	811	1,110	46	9	16	21
- Customer	3,716	122	0	7	343	81	3,131	31	0	1	1
- Commodity	-	-	-	-	-	-	-	-	-	-	-
Secondary											
- Demand	7,412	4,129	5	157	2,307	701	42	29	8	14	19
- Customer	76,348	66,231	35	4,976	4,149	210	164	161	40	315	68
- Commodity	-	-	-	-	-	-	-	-	-	-	-
Customer Service											
- Demand	-	-	-	-	-	-	-	-	-	-	-
- Customer	20,507	15,830	9	1,195	1,350	80	170	262	11	240	1,358
- Commodity	-	-	-	-	-	-	-	-	-	-	-
Total Expenses excl. Income Taxes											
- Demand	**18,875**	**9,806**	**13**	**374**	**5,467**	**1,683**	**1,351**	**84**	**19**	**34**	**44**
- Customer	**100,571**	**82,183**	**45**	**6,177**	**5,843**	**371**	**3,465**	**454**	**51**	**556**	**1,427**
- Commodity	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Expenses excl. Income Taxes	**119,446**	**91,989**	**58**	**6,551**	**11,310**	**2,054**	**4,816**	**538**	**70**	**589**	**1,471**

Penn Power Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
UTILITY PLANT													
Intangible Plant													
(301) Organization		23											
- Demand		6	3	0	0	2	1	0	0	0	0	0	
- Customer		17	14	0	1	1	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		23	17	0	1	3	1	1	0	0	0	0	
(302) Franchises and Consents		69											
- Demand		18	9	0	0	6	2	1	0	0	0	0	
- Customer		51	42	0	3	3	0	1	0	0	0	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		69	51	0	4	8	2	3	0	0	0	1	
(303) Intangible Plant		25,253											
- Demand		1,691	830	1	29	520	160	141	1	2	3	3	
- Customer		23,563	19,701	10	1,456	1,248	50	913	23	11	93	58	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		25,253	20,531	11	1,485	1,768	210	1,053	25	13	95	61	
Total Intangible Plant		25,345											
- Demand		1,715	842	1	30	528	163	142	2	2	3	3	
- Customer		23,630	19,757	10	1,460	1,251	50	914	23	11	93	60	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		25,345	20,599	11	1,490	1,779	213	1,057	25	13	96	62	
Distribution Plant													
(350) Transmission Land		10,545											
- Demand		10,545	5,029	7	177	3,154	978	1,145	12	11	15	18	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		10,545	5,029	7	177	3,154	978	1,145	12	11	15	18	
(352) Transmission Structures		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
(353) Trans. Station Equipment		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
(354) Trans. Towers & Fixtures		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
(355) Trans. Poles & Fixtures		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	

Penn Power Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(356) Trans. OH Conductors		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
(357) Underground Conduit		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
(358) Trans. UG Conductors		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
(359) Trans. Roads		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
(360) Land and Land Rights		8,453											
- Demand		1,337	698	1	24	437	133	37	0	1	2	2	
- Customer		7,116	5,983	3	455	371	11	224	2	4	28	35	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		8,453	6,681	4	480	808	144	261	2	5	30	37	
(361) Structures and Improvements		5,018											
- Demand		5,018	2,393	3	84	1,501	465	545	6	5	7	8	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		5,018	2,393	3	84	1,501	465	545	6	5	7	8	
(362) Station Equipment		128,359											
- Demand		128,359	61,215	83	2,149	38,397	11,899	13,938	149	129	185	215	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		128,359	61,215	83	2,149	38,397	11,899	13,938	149	129	185	215	
(364) Poles, Towers & Fixtures		168,663											
- Demand		39,786	20,373	28	714	12,765	3,907	1,805	19	43	61	72	
- Customer		128,877	106,229	53	8,087	6,617	203	4,322	35	62	499	2,770	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		168,663	126,602	81	8,801	19,381	4,110	6,127	53	105	560	2,842	
(365) Overhead Conductors & Devices		286,632											
- Demand		10,756	5,339	7	187	3,347	1,030	791	8	11	16	19	
- Customer		275,876	228,088	114	17,363	14,663	542	13,669	109	134	1,070	123	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		286,632	233,427	122	17,550	18,010	1,572	14,460	118	145	1,086	142	

Penn Power Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(366) Underground Conduit		8,314											
- Demand		8,314	4,269	6	150	2,675	818	356	4	9	13	15	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		8,314	4,269	6	150	2,675	818	356	4	9	13	15	
(367) Underground Conductors & Device		118,467											
- Demand		9,608	5,077	7	178	3,179	968	153	1	11	15	18	
- Customer		108,859	94,108	47	7,164	5,595	119	1,268	10	55	442	51	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		118,467	99,185	54	7,342	8,775	1,087	1,421	12	66	457	69	
(368) Line Transformers		144,010											
- Demand		46,414	24,888	34	872	15,583	4,733	89	-	53	75	88	
- Customer		97,596	85,500	43	6,509	4,964	80	2	-	50	401	46	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		144,010	110,388	77	7,381	20,547	4,813	91	-	103	476	134	
(369) Services		48,938											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		48,938	42,873	22	3,264	2,489	40	1	-	25	201	23	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		48,938	42,873	22	3,264	2,489	40	1	-	25	201	23	
(370) Meters		53,590											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		53,590	41,147	32	3,966	5,557	195	886	1,764	44	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		53,590	41,147	32	3,966	5,557	195	886	1,764	44	-	-	
(371) Customer Premises		4,092											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		4,092	-	-	-	-	-	-	-	-	4,092	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		4,092	-	-	-	-	-	-	-	-	4,092	-	
(372) Leased Property Cust. Prem.		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
(373) Streetlight		9,201											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		9,201	-	-	-	-	-	-	-	-	-	9,201	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		9,201	-	-	-	-	-	-	-	-	-	9,201	
Total Distribution Plant		994,283											
- Demand		260,138	129,281	175	4,536	81,038	24,932	18,860	199	273	390	455	
- Customer		734,145	603,929	315	46,806	40,257	1,190	20,372	1,920	374	6,733	12,250	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		994,283	733,210	489	51,342	121,295	26,121	39,231	2,119	647	7,123	12,705	
General Plant													
(389) Land		227											
- Demand		59	30	0	1	18	6	4	0	0	0	0	
- Customer		168	138	0	11	9	0	5	0	0	2	3	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		227	167	0	12	28	6	9	0	0	2	3	
(390) Structures		11,972											
- Demand		3,132	1,557	2	55	976	300	227	2	3	5	5	
- Customer		8,840	7,272	4	564	485	14	245	23	5	81	147	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		11,972	8,828	6	618	1,460	315	472	26	8	86	153	

Penn Power Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(391) Office Equipment		1,988											
- Demand		520	259	0	9	162	50	38	0	1	1	1	
- Customer		1,468	1,208	1	94	81	2	41	4	1	13	24	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		1,988	1,466	1	103	243	52	78	4	1	14	25	
(392) Transportation		1,809											
- Demand		473	235	0	8	147	45	34	0	0	1	1	
- Customer		1,336	1,099	1	85	73	2	37	3	1	12	22	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		1,809	1,334	1	93	221	48	71	4	1	13	23	
(393) Stores Equipment		27											
- Demand		7	3	0	0	2	1	1	0	0	0	0	
- Customer		20	16	0	1	1	0	1	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		27	20	0	1	3	1	1	0	0	0	0	
(394) Tools & Garage Equip.		3,938											
- Demand		1,030	512	1	18	321	99	75	1	1	2	2	
- Customer		2,908	2,392	1	185	159	5	81	8	1	27	49	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		3,938	2,904	2	203	480	103	155	8	3	28	50	
(395) Laboratory		22											
- Demand		6	3	0	0	2	1	0	0	0	0	0	
- Customer		16	13	0	1	1	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		22	16	0	1	3	1	1	0	0	0	0	
(396) Power Equipment		1,392											
- Demand		364	181	0	6	113	35	26	0	0	1	1	
- Customer		1,028	845	0	66	56	2	29	3	1	9	17	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		1,392	1,026	1	72	170	37	55	3	1	10	18	
(397) Communication Equipment		11,598											
- Demand		3,034	1,508	2	53	945	291	220	2	3	5	5	
- Customer		8,563	7,044	4	546	470	14	238	22	4	79	143	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		11,598	8,552	6	599	1,415	305	458	25	8	83	148	
(398) Misc. Equipment		8											
- Demand		2	1	0	0	1	0	0	0	0	0	0	
- Customer		6	5	0	0	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		8	6	0	0	1	0	0	0	0	0	0	
Total General Plant		32,980											
- Demand		8,629	4,288	6	150	2,688	827	626	7	9	13	15	
- Customer		24,351	20,032	10	1,553	1,335	39	676	64	12	223	406	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		32,980	24,320	16	1,703	4,023	866	1,301	70	21	236	421	
Total Utility Plant		1,052,608											
- Demand		270,481	134,411	182	4,716	84,254	25,921	19,628	207	284	405	473	
- Customer		782,126	643,718	335	49,819	42,843	1,279	21,962	2,007	398	7,050	12,716	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		**1,052,608**	**778,129**	**517**	**54,535**	**127,098**	**27,200**	**41,589**	**2,214**	**682**	**7,455**	**13,189**	

Penn Power Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
ACCUMULATED DEPRECIATION													
Accumulated Depreciation													
(108-302) Franchise & Consents		(1)											
- Demand		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
- Customer		(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		(1)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
(108-303) Intangible Plant		(19,291)											
- Demand		(1,291)	(634)	(1)	(22)	(398)	(123)	(107)	(1)	(1)	(2)	(2)	
- Customer		(18,000)	(15,050)	(7)	(1,112)	(953)	(38)	(697)	(18)	(9)	(71)	(45)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		(19,291)	(15,684)	(8)	(1,134)	(1,351)	(161)	(805)	(19)	(10)	(73)	(47)	
(108-350) Transm Land		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-352) Transm Structures		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-353) Transm Station Equipment		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-354) Transm Towers & Fixtures		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-355) Transm Poles & Fixtures		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-356) Transm OH Conductors		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-357) Transm Underground Conduit		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-358) Transm UG Conductors		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	

Penn Power Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(108-359) Transm Roads		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-360) Land		(2,258)											
- Demand		(357)	(186)	(0)	(7)	(117)	(36)	(10)	(0)	(0)	(1)	(1)	
- Customer		(1,900)	(1,598)	(1)	(122)	(99)	(3)	(60)	(0)	(1)	(7)	(9)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		(2,258)	(1,784)	(1)	(128)	(216)	(39)	(70)	(1)	(1)	(8)	(10)	
(108-361) Structures		(1,834)											
- Demand		(1,834)	(875)	(1)	(31)	(549)	(170)	(199)	(2)	(2)	(3)	(3)	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		(1,834)	(875)	(1)	(31)	(549)	(170)	(199)	(2)	(2)	(3)	(3)	
(108-362) Station Equip		(29,869)											
- Demand		(29,869)	(14,245)	(19)	(500)	(8,935)	(2,769)	(3,243)	(35)	(30)	(43)	(50)	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		(29,869)	(14,245)	(19)	(500)	(8,935)	(2,769)	(3,243)	(35)	(30)	(43)	(50)	
(108-364) Poles		(49,063)											
- Demand		(11,762)	(6,014)	(8)	(211)	(3,768)	(1,154)	(549)	(6)	(13)	(18)	(21)	
- Customer		(37,301)	(30,746)	(15)	(2,341)	(1,915)	(59)	(1,251)	(10)	(18)	(144)	(802)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		(49,063)	(36,760)	(24)	(2,551)	(5,683)	(1,212)	(1,800)	(16)	(31)	(162)	(823)	
(108-365) OH Conductors		(46,821)											
- Demand		(2,252)	(1,108)	(1)	(39)	(695)	(214)	(184)	(2)	(2)	(3)	(4)	
- Customer		(44,569)	(36,849)	(18)	(2,805)	(2,369)	(88)	(2,208)	(18)	(22)	(173)	(20)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		(46,821)	(37,956)	(20)	(2,844)	(3,063)	(302)	(2,392)	(20)	(24)	(176)	(24)	
(108-366) UG Conduit		(3,501)											
- Demand		(3,501)	(1,796)	(2)	(63)	(1,125)	(344)	(152)	(2)	(4)	(5)	(6)	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		(3,501)	(1,796)	(2)	(63)	(1,125)	(344)	(152)	(2)	(4)	(5)	(6)	
(108-367) UG Cond & Dev		(28,740)											
- Demand		(2,348)	(1,240)	(2)	(43)	(776)	(236)	(39)	(0)	(3)	(4)	(4)	
- Customer		(26,392)	(22,816)	(11)	(1,737)	(1,357)	(29)	(307)	(2)	(13)	(107)	(12)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		(28,740)	(24,056)	(13)	(1,780)	(2,133)	(265)	(347)	(3)	(16)	(111)	(17)	
(108-368) Line Transformers		(43,052)											
- Demand		(13,876)	(7,440)	(10)	(261)	(4,659)	(1,415)	(27)	-	(16)	(22)	(26)	
- Customer		(29,176)	(25,560)	(13)	(1,946)	(1,484)	(24)	(1)	-	(15)	(120)	(14)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		(43,052)	(33,001)	(23)	(2,207)	(6,143)	(1,439)	(27)	-	(31)	(142)	(40)	
(108-369) Services		(24,562)											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		(24,562)	(21,518)	(11)	(1,638)	(1,249)	(20)	(0)	-	(13)	(101)	(12)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		(24,562)	(21,518)	(11)	(1,638)	(1,249)	(20)	(0)	-	(13)	(101)	(12)	

Penn Power Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(108-370) Meters		(26,138)											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		(26,138)	(20,068)	(16)	(1,934)	(2,710)	(95)	(432)	(860)	(21)	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		(26,138)	(20,068)	(16)	(1,934)	(2,710)	(95)	(432)	(860)	(21)	-	-	
(108-371) Install on Cust Premise		(3,061)											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		(3,061)	-	-	-	-	-	-	-	-	(3,061)	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		(3,061)	-	-	-	-	-	-	-	-	(3,061)	-	
(108-372) Leased Property Cust. Prem.		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-373) Street Lighting		(3,706)											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		(3,706)	-	-	-	-	-	-	-	-	-	(3,706)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		(3,706)	-	-	-	-	-	-	-	-	-	(3,706)	
(108-389) Land & Land Rights		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-390) Struct & Impmnts -		(3,475)											
- Demand		(909)	(452)	(1)	(16)	(283)	(87)	(66)	(1)	(1)	(1)	(2)	
- Customer		(2,565)	(2,110)	(1)	(164)	(141)	(4)	(71)	(7)	(1)	(24)	(43)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		(3,475)	(2,562)	(2)	(179)	(424)	(91)	(137)	(7)	(2)	(25)	(44)	
(108-391) Office Furn & Equip		(1,116)											
- Demand		(292)	(145)	(0)	(5)	(91)	(28)	(21)	(0)	(0)	(0)	(1)	
- Customer		(824)	(678)	(0)	(53)	(45)	(1)	(23)	(2)	(0)	(8)	(14)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		(1,116)	(823)	(1)	(58)	(136)	(29)	(44)	(2)	(1)	(8)	(14)	
(108-392) Transportation Equip		(1,014)											
- Demand		(265)	(132)	(0)	(5)	(83)	(25)	(19)	(0)	(0)	(0)	(0)	
- Customer		(749)	(616)	(0)	(48)	(41)	(1)	(21)	(2)	(0)	(7)	(12)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		(1,014)	(748)	(0)	(52)	(124)	(27)	(40)	(2)	(1)	(7)	(13)	
(108-393) Stores Equip		(24)											
- Demand		(6)	(3)	(0)	(0)	(2)	(1)	(0)	(0)	(0)	(0)	(0)	
- Customer		(18)	(15)	(0)	(1)	(1)	(0)	(1)	(0)	(0)	(0)	(0)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		(24)	(18)	(0)	(1)	(3)	(1)	(1)	(0)	(0)	(0)	(0)	
(108-394) Tools, Shop & Garage Equip		(980)											
- Demand		(256)	(127)	(0)	(4)	(80)	(25)	(19)	(0)	(0)	(0)	(0)	
- Customer		(723)	(595)	(0)	(46)	(40)	(1)	(20)	(2)	(0)	(7)	(12)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		(980)	(723)	(0)	(51)	(120)	(26)	(39)	(2)	(1)	(7)	(13)	

Penn Power Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(108-395) Laboratory Equip		(18)											
- Demand		(5)	(2)	(0)	(0)	(2)	(0)	(0)	(0)	(0)	(0)	(0)	
- Customer		(14)	(11)	(0)	(1)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		(18)	(14)	(0)	(1)	(2)	(0)	(1)	(0)	(0)	(0)	(0)	
(108-396) Power Operated Equip		(509)											
- Demand		(133)	(66)	(0)	(2)	(42)	(13)	(10)	(0)	(0)	(0)	(0)	
- Customer		(376)	(309)	(0)	(24)	(21)	(1)	(10)	(1)	(0)	(3)	(6)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		(509)	(375)	(0)	(26)	(62)	(13)	(20)	(1)	(0)	(4)	(7)	
(108-397) Communication Equip		(3,699)											
- Demand		(968)	(481)	(1)	(17)	(302)	(93)	(70)	(1)	(1)	(1)	(2)	
- Customer		(2,731)	(2,247)	(1)	(174)	(150)	(4)	(76)	(7)	(1)	(25)	(46)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		(3,699)	(2,728)	(2)	(191)	(451)	(97)	(146)	(8)	(2)	(27)	(47)	
(108-398) MISC Equip		(68)											
- Demand		(18)	(9)	(0)	(0)	(6)	(2)	(1)	(0)	(0)	(0)	(0)	
- Customer		(50)	(41)	(0)	(3)	(3)	(0)	(1)	(0)	(0)	(0)	(1)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		(68)	(50)	(0)	(3)	(8)	(2)	(3)	(0)	(0)	(0)	(1)	
Total Accumulated Depreciation		(292,800)											
- Demand		(69,943)	(34,956)	(47)	(1,226)	(21,910)	(6,734)	(4,718)	(50)	(74)	(105)	(123)	
- Customer		(222,857)	(180,829)	(96)	(14,147)	(12,578)	(368)	(5,180)	(930)	(116)	(3,858)	(4,754)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total Accumulated Depreciation		**(292,800)**	**(215,785)**	**(144)**	**(15,374)**	**(34,488)**	**(7,102)**	**(9,898)**	**(980)**	**(190)**	**(3,963)**	**(4,877)**	
OTHER RATE BASE ITEMS													
Other Rate Base Items													
Material & Supplies		5,864											
- Demand		1,534	763	1	27	478	147	111	1	2	2	3	
- Customer		4,330	3,562	2	276	237	7	120	11	2	40	72	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		5,864	4,325	3	303	715	154	231	12	4	42	75	
Cash Working Capital		14,835											
- Demand		3,881	1,929	3	68	1,209	372	281	3	4	6	7	
- Customer		10,953	9,011	5	698	601	18	304	29	6	100	183	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		14,835	10,939	7	766	1,810	390	585	32	10	106	190	
Deferred Storm Damage		30,240											
- Demand		7,912	3,932	5	138	2,465	758	574	6	8	12	14	
- Customer		22,328	18,368	10	1,424	1,224	36	620	58	11	205	373	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		30,240	22,300	15	1,561	3,689	794	1,193	64	20	217	386	

Penn Power Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Customer Deposits		(7,833)											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		(7,833)	(3,343)	(7)	(542)	(2,905)	(301)	(467)	(259)	(10)	(0)	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		(7,833)	(3,343)	(7)	(542)	(2,905)	(301)	(467)	(259)	(10)	(0)	-	
Customer Advances		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
ADIT		(153,621)											
- Demand		(40,193)	(19,974)	(27)	(701)	(12,521)	(3,852)	(2,914)	(31)	(42)	(60)	(70)	
- Customer		(113,429)	(93,310)	(49)	(7,232)	(6,220)	(184)	(3,147)	(297)	(58)	(1,040)	(1,893)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		(153,621)	(113,284)	(76)	(7,933)	(18,741)	(4,036)	(6,061)	(327)	(100)	(1,101)	(1,963)	
Capitalized Pension and OPEB		(4,345)											
- Demand		(1,137)	(565)	(1)	(20)	(354)	(109)	(82)	(1)	(1)	(2)	(2)	
- Customer		(3,208)	(2,639)	(1)	(205)	(176)	(5)	(89)	(8)	(2)	(29)	(54)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		(4,345)	(3,204)	(2)	(224)	(530)	(114)	(171)	(9)	(3)	(31)	(56)	
Total Other Rate Base Items		(114,861)											
- Demand		(28,002)	(13,916)	(19)	(488)	(8,723)	(2,684)	(2,030)	(21)	(29)	(42)	(49)	
- Customer		(86,859)	(68,352)	(41)	(5,580)	(7,238)	(429)	(2,660)	(466)	(50)	(725)	(1,319)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		(114,861)	(82,268)	(60)	(6,068)	(15,961)	(3,113)	(4,690)	(488)	(80)	(767)	(1,368)	
Total Rate Base		**644,947**											
- Demand		**172,536**	**85,539**	**116**	**3,001**	**53,621**	**16,504**	**12,880**	**136**	**181**	**258**	**301**	
- Customer		**472,410**	**394,537**	**198**	**30,092**	**23,027**	**482**	**14,122**	**611**	**232**	**2,467**	**6,644**	
- Commodity		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	
Total		**644,947**	**480,076**	**313**	**33,093**	**76,648**	**16,985**	**27,002**	**747**	**413**	**2,725**	**6,945**	

Penn Power Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
OPERATIONS & MAINTENANCE EXPENSES													
Transmission Expenses													
Operations Expenses													
(560) Operating Supervision & Engineering		4											
- Demand		4	2	0	0	1	0	0	0	0	0	0	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		4	2	0	0	1	0	0	0	0	0	0	
(561) Load Dispatch		16											
- Demand		16	8	0	0	5	2	2	0	0	0	0	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		16	8	0	0	5	2	2	0	0	0	0	
(562) Station Expenses		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
(563) Overhead Line Expenses		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
(565) Transmission of Electricity by Others		(0)											
- Demand		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
(566) Miscellaneous transmission expenses		5											
- Demand		5	3	0	0	2	1	1	0	0	0	0	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		5	3	0	0	2	1	1	0	0	0	0	
Total Trans. Operations Expenses		25											
- Demand		25	12	0	0	8	2	3	0	0	0	0	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		25	12	0	0	8	2	3	0	0	0	0	
Maintenance Expense													
(568) Maintenance Supervision and Engineering		45											
- Demand		45	21	0	1	13	4	5	0	0	0	0	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		45	21	0	1	13	4	5	0	0	0	0	
(569) Maintenance of Structures		17											
- Demand		17	8	0	0	5	2	2	0	0	0	0	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		17	8	0	0	5	2	2	0	0	0	0	
(570) Maintenance of Station Equipment		3											
- Demand		3	1	0	0	1	0	0	0	0	0	0	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		3	1	0	0	1	0	0	0	0	0	0	

Penn Power Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(571) Maintenance of Overhead Lines		(8)											
- Demand		(8)	(4)	(0)	(0)	(2)	(1)	(1)	(0)	(0)	(0)	(0)	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		(8)	(4)	(0)	(0)	(2)	(1)	(1)	(0)	(0)	(0)	(0)	
(572) Maintenance of miscellaneous distribution plant		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
Total Trans. Maintenance Expenses		56											
- Demand		56	27	0	1	17	5	6	0	0	0	0	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		56	27	0	1	17	5	6	0	0	0	0	
Total Transmission Expenses		82											
- Demand		82	39	0	1	24	8	9	0	0	0	0	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		82	39	0	1	24	8	9	0	0	0	0	

Penn Power Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Distribution Expenses													
Operations Expenses													
(580) Operation Supervision & Engineering		857											
- Demand		101	51	0	2	32	10	6	0	0	0	0	
- Customer		757	646	0	50	41	1	13	2	0	3	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		857	697	0	52	73	11	19	2	1	3	1	
(581) Load Dispatching		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
(582) Station Expenses		64											
- Demand		64	30	0	1	19	6	7	0	0	0	0	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		64	30	0	1	19	6	7	0	0	0	0	
(583) Overhead line expenses		160											
- Demand		6	3	0	0	2	1	0	0	0	0	0	
- Customer		154	127	0	10	8	0	8	0	0	1	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		160	130	0	10	10	1	8	0	0	1	0	
(584) Underground line expenses		984											
- Demand		80	42	0	1	26	8	1	0	0	0	0	
- Customer		904	781	0	59	46	1	11	0	0	4	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		984	824	0	61	73	9	12	0	1	4	1	
(586) Meter expenses		66											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		66	51	0	5	7	0	1	2	0	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		66	51	0	5	7	0	1	2	0	-	-	
(588) Miscellaneous distribution expenses		1,740											
- Demand		455	226	0	8	142	44	33	0	0	1	1	
- Customer		1,285	1,057	1	82	70	2	36	3	1	12	21	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		1,740	1,283	1	90	212	46	69	4	1	12	22	

Penn Power Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(589) Rents		41											
- Demand		11	5	0	0	3	1	1	0	0	0	0	
- Customer		30	25	0	2	2	0	1	0	0	0	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		41	30	0	2	5	1	2	0	0	0	1	
Total Dist. Operations Expenses		3,912											
- Demand		716	358	0	13	224	69	48	1	1	1	1	
- Customer		3,196	2,687	1	208	175	5	69	7	2	19	23	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		3,912	3,045	2	220	399	74	117	8	2	20	24	
Maintenance Expense													
(590) Maintenance Supervision and Engineering		135											
- Demand		9	4	0	0	3	1	1	0	0	0	0	
- Customer		127	104	0	8	7	0	6	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		135	109	0	8	9	1	7	0	0	0	0	
(591) Maintenance of Structures		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
(592) Maintenance of Station Equipment		913											
- Demand		913	436	1	15	273	85	99	1	1	1	2	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		913	436	1	15	273	85	99	1	1	1	2	
(593) Maintenance of Overhead Lines		31,284											
- Demand		1,174	583	1	20	365	112	86	1	1	2	2	
- Customer		30,110	24,894	12	1,895	1,600	59	1,492	12	15	117	13	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		31,284	25,477	13	1,915	1,966	172	1,578	13	16	119	16	
(594) Maintenance of underground lines		407											
- Demand		33	17	0	1	11	3	1	0	0	0	0	
- Customer		374	324	0	25	19	0	4	0	0	2	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		407	341	0	25	30	4	5	0	0	2	0	
(595) Maintenance of line transformers		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
(596) Maintenance of street lighting and signal systems		58											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		58	-	-	-	-	-	-	-	-	-	58	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		58	-	-	-	-	-	-	-	-	-	58	

Penn Power Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(597) Maintenance of meters		598											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		598	459	0	44	62	2	10	20	0	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		598	459	0	44	62	2	10	20	0	-	-	
(598) Maintenance of miscellaneous distribution plant		186											
- Demand		49	24	0	1	15	5	4	0	0	0	0	
- Customer		138	113	0	9	8	0	4	0	0	1	2	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		186	137	0	10	23	5	7	0	0	1	2	
Total Dist. Maintenance Expenses		33,582											
- Demand		2,178	1,064	1	37	667	206	190	2	2	3	4	
- Customer		31,404	25,894	13	1,981	1,696	62	1,516	32	15	120	74	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		33,582	26,959	15	2,018	2,363	268	1,706	34	18	123	78	
Total Distribution Expenses		37,575											
- Demand		2,975	1,461	2	51	916	282	247	3	3	4	5	
- Customer		34,600	28,582	15	2,188	1,871	67	1,585	39	17	139	97	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		37,575	30,043	16	2,240	2,787	349	1,832	42	20	144	102	
Customer Accounts													
(901) Supervision		8											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		8	7	0	0	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		8	7	0	0	0	0	0	0	0	0	0	
(902) Meter Reading Expenses		166											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		166	145	0	11	8	0	0	0	0	1	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		166	145	0	11	8	0	0	0	0	1	0	
(903) Collections & Records		2,802											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		2,802	2,499	1	161	124	2	2	1	1	10	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		2,802	2,499	1	161	124	2	2	1	1	10	1	
(904) Uncollectables		1,498											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		1,498	1,385	0	20	53	16	18	-	0	2	4	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		1,498	1,385	0	20	53	16	18	-	0	2	4	

Penn Power Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(905) Misc. Customer Accounts		113											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		113	99	0	8	6	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		113	99	0	8	6	0	0	0	0	0	0	
Total Customer Accounts and Services		4,587											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		4,587	4,135	2	200	191	19	20	1	2	13	5	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		4,587	4,135	2	200	191	19	20	1	2	13	5	
Customer Information													
(907) Supervision		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
(908) Customer Information		966											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		966	796	1	91	70	1	1	0	1	6	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		966	796	1	91	70	1	1	0	1	6	1	
(909) Advertising		14											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		14	13	0	1	1	0	0	-	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		14	13	0	1	1	0	0	-	0	0	0	
(910) Misc. Expense		1,279											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		1,279	1,127	1	81	62	1	1	0	1	5	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		1,279	1,127	1	81	62	1	1	0	1	5	1	
Total Customer Information		2,259											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		2,259	1,936	1	172	132	2	2	1	1	11	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		2,259	1,936	1	172	132	2	2	1	1	11	1	
Sales													
(911) Sales Supervision		22											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		22	20	0	1	1	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		22	20	0	1	1	0	0	0	0	0	0	
(913) Advertising Expense		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
Total Sales		22											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		22	20	0	1	1	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		22	20	0	1	1	0	0	0	0	0	0	

Penn Power Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Administrative & General Expense													
(920) Administrative and General Salaries		(504)											
- Demand		(49)	(24)	(0)	(1)	(15)	(5)	(4)	(0)	(0)	(0)	(0)	
- Customer		(455)	(378)	(0)	(29)	(25)	(1)	(17)	(1)	(0)	(2)	(2)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		(504)	(402)	(0)	(30)	(39)	(5)	(22)	(1)	(0)	(2)	(2)	
(921 Office Supplies		1,108											
- Demand		107	52	0	2	33	10	9	0	0	0	0	
- Customer		1,001	833	0	63	54	2	38	2	0	4	5	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		1,108	885	0	65	87	12	47	2	1	4	5	
(922) Admin Expenses		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
(923) Outside Services		9,202											
- Demand		889	434	1	15	272	84	78	1	1	1	2	
- Customer		8,314	6,915	4	525	449	15	316	14	4	34	38	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		9,202	7,349	4	540	721	99	394	15	5	35	40	
(924) Property Insurance		24											
- Demand		6	3	0	0	2	1	0	0	0	0	0	
- Customer		18	15	0	1	1	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		24	18	0	1	3	1	1	0	0	0	0	
(925) Injury and Damages		745											
- Demand		82	40	0	1	25	8	7	0	0	0	0	
- Customer		663	545	0	42	37	1	29	1	0	3	3	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		745	586	0	43	62	9	36	1	0	3	4	
(926) Pension and Benefits		5,531											
- Demand		534	261	0	9	164	51	47	0	1	1	1	
- Customer		4,997	4,156	2	315	270	9	190	9	2	20	23	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		5,531	4,417	2	324	434	59	237	9	3	21	24	
(928) Regulatory Commission Expense		561											
- Demand		147	73	0	3	46	14	11	0	0	0	0	
- Customer		414	341	0	26	23	1	11	1	0	4	7	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		561	414	0	29	68	15	22	1	0	4	7	
(930.1) General Advertising		1											
- Demand		0	0	0	0	0	0	0	0	0	0	0	
- Customer		1	1	0	0	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		1	1	0	0	0	0	0	0	0	0	0	
(903.2) Misc. Expense		530											
- Demand		51	25	0	1	16	5	4	0	0	0	0	
- Customer		479	399	0	30	26	1	18	1	0	2	2	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		530	424	0	31	42	6	23	1	0	2	2	

Penn Power Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(931) Misc. Rent		49											
- Demand		5	2	0	0	1	0	0	0	0	0	0	
- Customer		44	37	0	3	2	0	2	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		49	39	0	3	4	1	2	0	0	0	0	
(935) Maint. Of General Plant		368											
- Demand		96	48	0	2	30	9	7	0	0	0	0	
- Customer		272	224	0	17	15	0	8	1	0	2	5	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		368	272	0	19	45	10	15	1	0	3	5	
(9XX) Open		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
Total A&G Expense		17,617											
- Demand		1,869	915	1	32	574	177	160	2	2	3	3	
- Customer		15,748	13,087	7	994	852	28	595	28	8	68	81	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		17,617	14,002	8	1,027	1,426	205	755	30	10	71	84	
Total O&M Expenses		62,060											
- Demand		4,844	2,376	3	83	1,490	459	407	4	5	7	8	
- Customer		57,216	47,759	24	3,557	3,048	116	2,201	69	28	231	184	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		**62,060**	**50,135**	**27**	**3,640**	**4,538**	**575**	**2,608**	**73**	**33**	**238**	**192**	

Penn Power Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
DEPRECIATION EXPENSE													
Depreciation Expense													
(403-303) Intangible		1,513											
- Demand		174	83	0	3	52	16	18	0	0	0	0	
- Customer		1,339	1,057	1	79	74	4	115	2	1	5	2	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		1,513	1,140	1	82	126	20	133	2	1	5	3	
(403-350) Transm Land		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-352) Transm Strucutres		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-353) Transm Station Equipment		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-354) Transm Towers & Fixtures		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-355) Transm Poles & Fixtures		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-356) Transm OH Conductors		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-357) Transm UG Conduit		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-358) Transm UG Conductors		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-359) Transm Roads		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	

Penn Power Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(403-360) Land		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-361) Structures		64											
- Demand		64	30	0	1	19	6	7	0	0	0	0	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		64	30	0	1	19	6	7	0	0	0	0	
(403-362) Station Equip		3,310											
- Demand		3,310	1,579	2	55	990	307	359	4	3	5	6	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		3,310	1,579	2	55	990	307	359	4	3	5	6	
(403-364) Poles		3,076											
- Demand		726	372	1	13	233	71	33	0	1	1	1	
- Customer		2,350	1,937	1	147	121	4	79	1	1	9	51	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		3,076	2,309	1	160	353	75	112	1	2	10	52	
(403-365) OH Conductors		6,277											
- Demand		236	117	0	4	73	23	17	0	0	0	0	
- Customer		6,041	4,995	3	380	321	12	299	2	3	23	3	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		6,277	5,112	3	384	394	34	317	3	3	24	3	
(403-366) UG Conduit		118											
- Demand		118	60	0	2	38	12	5	0	0	0	0	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		118	60	0	2	38	12	5	0	0	0	0	
(403-367) UG Conductors		2,734											
- Demand		222	117	0	4	73	22	4	0	0	0	0	
- Customer		2,512	2,172	1	165	129	3	29	0	1	10	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		2,734	2,289	1	169	202	25	33	0	2	11	2	
(403-368) Line Transformers		4,171											
- Demand		1,344	721	1	25	451	137	3	-	2	2	3	
- Customer		2,827	2,476	1	189	144	2	0	-	1	12	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		4,171	3,197	2	214	595	139	3	-	3	14	4	
(403-369) Services		619											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		619	542	0	41	31	1	0	-	0	3	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		619	542	0	41	31	1	0	-	0	3	0	

Penn Power Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(403-370) Meters		3,994											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		3,994	3,067	2	296	414	15	66	131	3	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		3,994	3,067	2	296	414	15	66	131	3	-	-	
(403-371) Install on Cust Premise		72											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		72	-	-	-	-	-	-	-	-	72	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		72	-	-	-	-	-	-	-	-	72	-	
(403-372) Leased Property Cust. Prem.		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-373) Streetlight		548											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		548	-	-	-	-	-	-	-	-	-	548	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		548	-	-	-	-	-	-	-	-	-	548	
(403-389) Land		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-390) Structures		226											
- Demand		59	29	0	1	18	6	4	0	0	0	0	
- Customer		167	137	0	11	9	0	5	0	0	2	3	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		226	167	0	12	28	6	9	0	0	2	3	
(403-391) Office Equipment		323											
- Demand		84	42	0	1	26	8	6	0	0	0	0	
- Customer		238	196	0	15	13	0	7	1	0	2	4	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		323	238	0	17	39	8	13	1	0	2	4	
(403-392) Transportation		146											
- Demand		38	19	0	1	12	4	3	0	0	0	0	
- Customer		108	88	0	7	6	0	3	0	0	1	2	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		146	107	0	8	18	4	6	0	0	1	2	
(403-393) Stores Equip		0											
- Demand		0	0	0	0	0	0	0	0	0	0	0	
- Customer		0	0	0	0	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		0	0	0	0	0	0	0	0	0	0	0	
(403-394) Tools, Shop & Garage Equip		164											
- Demand		43	21	0	1	13	4	3	0	0	0	0	
- Customer		121	99	0	8	7	0	3	0	0	1	2	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		164	121	0	8	20	4	6	0	0	1	2	

Penn Power Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(403-395) Laboratory Equip		1											
- Demand		0	0	0	0	0	0	0	0	0	0	0	
- Customer		1	1	0	0	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		1	1	0	0	0	0	0	0	0	0	0	
(403-396) Power Equipment		66	-	-	-	-	-	-	-	-	-	-	
- Demand		17	9	0	0	5	2	1	0	0	0	0	
- Customer		49	40	0	3	3	0	1	0	0	0	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		66	49	0	3	8	2	3	0	0	0	1	
(403-397) Communication Equip		994											
- Demand		260	129	0	5	81	25	19	0	0	0	0	
- Customer		734	604	0	47	40	1	20	2	0	7	12	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		994	733	0	51	121	26	39	2	1	7	13	
(403-398) Misc. Equip		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
Amortization and Depletion of Utility Plant		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Cost of Removal/Salvage		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Average Net Salvage		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Depreciation Expense		5,216											
- Demand		1,365	678	1	24	425	131	99	1	1	2	2	
- Customer		3,851	3,168	2	246	211	6	107	10	2	35	64	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		5,216	3,846	3	269	636	137	206	11	3	37	67	
Total Depreciation Expense		33,631											
- Demand		8,060	4,007	5	141	2,512	773	581	6	8	12	14	
- Customer		25,572	20,581	11	1,633	1,523	48	735	150	14	182	694	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		**33,631**	**24,588**	**17**	**1,774**	**4,035**	**821**	**1,316**	**156**	**22**	**194**	**708**	

Penn Power Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Amortization													
Amortization		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
Removal of Retained Riders		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
Eliminate Amort per IS		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
Storm Reserve Amortization		6,861											
- Demand		1,795	892	1	31	559	172	130	1	2	3	3	
- Customer		5,066	4,167	2	323	278	8	141	13	3	46	85	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		6,861	5,059	3	354	837	180	271	15	4	49	88	
Extraordinary Storm Reserve Amort		6,650											
- Demand		1,740	865	1	30	542	167	126	1	2	3	3	
- Customer		4,910	4,039	2	313	269	8	136	13	3	45	82	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		6,650	4,904	3	343	811	175	262	14	4	48	85	
COVID-19 Reg Asset Amort		1,193											
- Demand		312	155	0	5	97	30	23	0	0	0	1	
- Customer		881	725	0	56	48	1	24	2	0	8	15	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		1,193	880	1	62	146	31	47	3	1	9	15	
Streetlight Reg Asset Amort		276											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		276	-	-	-	-	-	-	-	-	-	276	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		276	-	-	-	-	-	-	-	-	-	276	
Verizon Pole Attach Amort		416											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		416	295	0	25	28	1	3	6	0	15	42	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		416	295	0	25	28	1	3	6	0	15	42	
Total Depreciation and Amortization		49,027											
- Demand		11,907	5,919	8	208	3,710	1,141	860	9	12	18	21	
- Customer		37,121	29,807	16	2,351	2,147	67	1,039	185	19	297	1,194	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		**49,027**	**35,726**	**24**	**2,558**	**5,857**	**1,208**	**1,899**	**194**	**32**	**314**	**1,215**	

Penn Power Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Taxes Other than Income													
Gross Receipt Taxes		7,487											
- Demand		1,959	1,429	2	80	216	66	71	70	1	8	15	
- Customer		5,528	4,033	4	225	610	187	201	199	3	24	42	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		7,487	5,462	6	305	826	253	272	269	5	32	56	
Payroll Taxes		389											
- Demand		39	19	0	1	12	4	3	0	0	0	0	
- Customer		350	291	0	22	19	1	13	1	0	1	2	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		389	310	0	23	31	4	17	1	0	2	2	
PURTA Taxes		402											
- Demand		105	52	0	2	33	10	8	0	0	0	0	
- Customer		297	244	0	19	16	0	8	1	0	3	5	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		402	297	0	21	49	11	16	1	0	3	5	
Real Estate Taxes		80											
- Demand		21	10	0	0	6	2	2	0	0	0	0	
- Customer		59	48	0	4	3	0	2	0	0	1	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		80	59	0	4	10	2	3	0	0	1	1	
Sales & Use Taxes		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
Misc. Taxes		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
IS Adj, Payroll Taxes		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
Other Taxes		0											
- Demand		0	0	0	0	0	0	0	0	0	0	0	
- Customer		0	0	0	0	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		0	0	0	0	0	0	0	0	0	0	0	
Total Taxes Other than Income		8,359											
- Demand		2,124	1,511	2	83	267	82	84	71	1	9	15	
- Customer		6,235	4,617	5	270	649	188	224	200	4	28	49	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total Taxes Other than Income		8,359	6,128	6	353	916	270	308	271	5	37	64	
Total Operating Expenses		119,446											
- Demand		**18,875**	**9,806**	**13**	**374**	**5,467**	**1,683**	**1,351**	**84**	**19**	**34**	**44**	
- Customer		**100,571**	**82,183**	**45**	**6,177**	**5,843**	**371**	**3,465**	**454**	**51**	**556**	**1,427**	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		**119,446**	**91,989**	**58**	**6,551**	**11,310**	**2,054**	**4,816**	**538**	**70**	**589**	**1,471**	

Penn Power Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
UTILITY PLANT													
Intangible Plant													
(301) Organization		1											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	1	0	0	0	0	0	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	0	0	0	0	0	0	0	0	0	0	
(302) Franchises and Consents		2											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	2	1	0	0	1	0	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2	1	0	0	1	0	0	0	0	0	0	
(303) Intangible Plant		302											OpExp-SUB
- Demand	OpExp-SUB-D	302	144	0	5	90	28	33	0	0	0	1	100%
- Customer	OpExp-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	OpExp-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		302	144	0	5	90	28	33	0	0	0	1	
Total Intangible Plant		304											
- Demand		304	145	0	5	91	28	33	0	0	0	1	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		304	145	0	5	91	28	33	0	0	0	1	
Distribution Plant													
(350) Transmission Land		10,545											DEM
- Demand	NCP	10,545	5,029	7	177	3,154	978	1,145	12	11	15	18	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		10,545	5,029	7	177	3,154	978	1,145	12	11	15	18	
(352) Transmission Structures		-											DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(353) Trans. Station Equipment		-											DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(354) Trans. Towers & Fixtures		-											DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(355) Trans. Poles & Fixtures		-											DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	

Penn Power Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(356) Trans. OH Conductors		-											DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(357) Underground Conduit		-											DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(358) Trans. UG Conductors		-											DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(359) Trans. Roads		-											DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(360) Land and Land Rights		83											DIST_364-368-SUB
- Demand	DIST_364-368-SUB-D	83	40	0	1	25	8	9	0	0	0	0	100%
- Customer	DIST_364-368-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DIST_364-368-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		83	40	0	1	25	8	9	0	0	0	0	
(361) Structures and Improvements		-											DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(362) Station Equipment		9,242											DEM
- Demand	NCP	9,242	4,407	6	155	2,764	857	1,004	11	9	13	16	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		9,242	4,407	6	155	2,764	857	1,004	11	9	13	16	
(364) Poles, Towers & Fixtures		3,408											DEM
- Demand	NCP	3,408	1,625	2	57	1,019	316	370	4	3	5	6	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		3,408	1,625	2	57	1,019	316	370	4	3	5	6	
(365) Overhead Conductors & Devices		3,558											DEM
- Demand	NCP	3,558	1,697	2	60	1,064	330	386	4	4	5	6	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		3,558	1,697	2	60	1,064	330	386	4	4	5	6	

Penn Power Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(366) Underground Conduit		65											DEM
- Demand	NCP	65	31	0	1	20	6	7	0	0	0	0	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		65	31	0	1	20	6	7	0	0	0	0	
(367) Underground Conductors & Device		132											DEM
- Demand	NCP	132	63	0	2	40	12	14	0	0	0	0	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		132	63	0	2	40	12	14	0	0	0	0	
(368) Line Transformers		-											DEM
- Demand		-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(369) Services		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(370) Meters		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(371) Customer Premises		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(372) Leased Property Cust. Prem.		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(373) Streetlight		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
Total Distribution Plant		27,034											
- Demand		27,034	12,893	17	453	8,087	2,506	2,936	31	27	39	45	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		27,034	12,893	17	453	8,087	2,506	2,936	31	27	39	45	
General Plant													
(389) Land		6											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	6	3	0	0	2	1	1	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		6	3	0	0	2	1	1	0	0	0	0	
(390) Structures		326											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	326	155	0	5	97	30	35	0	0	0	1	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		326	155	0	5	97	30	35	0	0	0	1	

Penn Power Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(391) Office Equipment		54											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	54	26	0	1	16	5	6	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		54	26	0	1	16	5	6	0	0	0	0	
(392) Transportation		49											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	49	23	0	1	15	5	5	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		49	23	0	1	15	5	5	0	0	0	0	
(393) Stores Equipment		1											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	1	0	0	0	0	0	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	0	0	0	0	0	0	0	0	0	0	
(394) Tools & Garage Equip.		107											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	107	51	0	2	32	10	12	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		107	51	0	2	32	10	12	0	0	0	0	
(395) Laboratory		1											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	1	0	0	0	0	0	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	0	0	0	0	0	0	0	0	0	0	
(396) Power Equipment		38											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	38	18	0	1	11	4	4	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		38	18	0	1	11	4	4	0	0	0	0	
(397) Communication Equipment		315											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	315	150	0	5	94	29	34	0	0	0	1	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		315	150	0	5	94	29	34	0	0	0	1	
(398) Misc. Equipment		0											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	0	0	0	0	0	0	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	
Total General Plant		897											
- Demand		897	428	1	15	268	83	97	1	1	1	2	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		897	428	1	15	268	83	97	1	1	1	2	
Total Utility Plant		28,235											
- Demand		28,235	13,465	18	473	8,446	2,617	3,066	33	28	41	47	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		**28,235**	**13,465**	**18**	**473**	**8,446**	**2,617**	**3,066**	**33**	**28**	**41**	**47**	

Penn Power Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
ACCUMULATED DEPRECIATION													
Accumulated Depreciation													
(108-302) Franchise & Consents		(0)											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
(108-303) Intangible Plant		(230)											OpExp-SUB
- Demand	OpExp-SUB-D	(230)	(110)	(0)	(4)	(69)	(21)	(25)	(0)	(0)	(0)	(0)	100%
- Customer	OpExp-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	OpExp-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(230)	(110)	(0)	(4)	(69)	(21)	(25)	(0)	(0)	(0)	(0)	
(108-350) Transm Land		-											DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-352) Transm Structures		-											DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-353) Transm Station Equipment		-											DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-354) Transm Towers & Fixtures		-											DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-355) Transm Poles & Fixtures		-											DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-356) Transm OH Conductors		-											DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-357) Transm Underground Conduit		-											DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-358) Transm UG Conductors		-											DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	

Penn Power Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(108-359) Transm Roads		-											DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-360) Land		(22)											DIST_364-368-SUB
- Demand	DIST_364-368-SUB-D	(22)	(11)	(0)	(0)	(7)	(2)	(2)	(0)	(0)	(0)	(0)	100%
- Customer	DIST_364-368-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DIST_364-368-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(22)	(11)	(0)	(0)	(7)	(2)	(2)	(0)	(0)	(0)	(0)	
(108-361) Structures		-											DEM
- Demand		-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-362) Station Equip		(5,395)											DEM
- Demand	NCP	(5,395)	(2,573)	(3)	(90)	(1,614)	(500)	(586)	(6)	(5)	(8)	(9)	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		(5,395)	(2,573)	(3)	(90)	(1,614)	(500)	(586)	(6)	(5)	(8)	(9)	
(108-364) Poles		(1,233)											DEM
- Demand	NCP	(1,233)	(588)	(1)	(21)	(369)	(114)	(134)	(1)	(1)	(2)	(2)	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		(1,233)	(588)	(1)	(21)	(369)	(114)	(134)	(1)	(1)	(2)	(2)	
(108-365) OH Conductors		(1,089)											DEM
- Demand	NCP	(1,089)	(519)	(1)	(18)	(326)	(101)	(118)	(1)	(1)	(2)	(2)	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		(1,089)	(519)	(1)	(18)	(326)	(101)	(118)	(1)	(1)	(2)	(2)	
(108-366) UG Conduit		(62)											DEM
- Demand	NCP	(62)	(29)	(0)	(1)	(18)	(6)	(7)	(0)	(0)	(0)	(0)	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		(62)	(29)	(0)	(1)	(18)	(6)	(7)	(0)	(0)	(0)	(0)	
(108-367) UG Cond & Dev		(51)											DEM
- Demand	NCP	(51)	(24)	(0)	(1)	(15)	(5)	(6)	(0)	(0)	(0)	(0)	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		(51)	(24)	(0)	(1)	(15)	(5)	(6)	(0)	(0)	(0)	(0)	
(108-368) Line Transformers		-											DEM
- Demand		-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-369) Services		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	

Penn Power Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(108-370) Meters		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-371) Install on Cust Premise		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-372) Leased Property Cust. Prem.		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-373) Street Lighting		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-389) Land & Land Rights		-											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-390) Struct & Impmnts -		(94)											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(94)	(45)	(0)	(2)	(28)	(9)	(10)	(0)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(94)	(45)	(0)	(2)	(28)	(9)	(10)	(0)	(0)	(0)	(0)	
(108-391) Office Furn & Equip		(30)											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(30)	(14)	(0)	(1)	(9)	(3)	(3)	(0)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(30)	(14)	(0)	(1)	(9)	(3)	(3)	(0)	(0)	(0)	(0)	
(108-392) Transportation Equip		(28)											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(28)	(13)	(0)	(0)	(8)	(3)	(3)	(0)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(28)	(13)	(0)	(0)	(8)	(3)	(3)	(0)	(0)	(0)	(0)	
(108-393) Stores Equip		(1)											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
(108-394) Tools, Shop & Garage Equip		(27)											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(27)	(13)	(0)	(0)	(8)	(2)	(3)	(0)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(27)	(13)	(0)	(0)	(8)	(2)	(3)	(0)	(0)	(0)	(0)	

Penn Power Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(108-395) Laboratory Equip		(1)											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
(108-396) Power Operated Equip		(14)											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(14)	(7)	(0)	(0)	(4)	(1)	(2)	(0)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(14)	(7)	(0)	(0)	(4)	(1)	(2)	(0)	(0)	(0)	(0)	
(108-397) Communication Equip		(101)											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(101)	(48)	(0)	(2)	(30)	(9)	(11)	(0)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(101)	(48)	(0)	(2)	(30)	(9)	(11)	(0)	(0)	(0)	(0)	
(108-398) MISC Equip		(2)											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(2)	(1)	(0)	(0)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(2)	(1)	(0)	(0)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	
Total Accumulated Depreciation		(8,379)											
- Demand		(8,379)	(3,996)	(5)	(140)	(2,506)	(777)	(910)	(10)	(8)	(12)	(14)	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total Accumulated Depreciation		**(8,379)**	**(3,996)**	**(5)**	**(140)**	**(2,506)**	**(777)**	**(910)**	**(10)**	**(8)**	**(12)**	**(14)**	
OTHER RATE BASE ITEMS													
Other Rate Base Items													
Material & Supplies		159											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	159	76	0	3	48	15	17	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		159	76	0	3	48	15	17	0	0	0	0	
Cash Working Capital		403											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	403	192	0	7	121	37	44	0	0	1	1	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		403	192	0	7	121	37	44	0	0	1	1	
Deferred Storm Damage		822											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	822	392	1	14	246	76	89	1	1	1	1	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		822	392	1	14	246	76	89	1	1	1	1	

Penn Power Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Customer Deposits		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
Customer Advances		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
ADIT		(4,177)											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(4,177)	(1,992)	(3)	(70)	(1,249)	(387)	(454)	(5)	(4)	(6)	(7)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(4,177)	(1,992)	(3)	(70)	(1,249)	(387)	(454)	(5)	(4)	(6)	(7)	
Capitalized Pension and OPEB		(118)											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(118)	(56)	(0)	(2)	(35)	(11)	(13)	(0)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(118)	(56)	(0)	(2)	(35)	(11)	(13)	(0)	(0)	(0)	(0)	
Total Other Rate Base Items		(2,910)											
- Demand		(2,910)	(1,388)	(2)	(49)	(870)	(270)	(316)	(3)	(3)	(4)	(5)	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		(2,910)	(1,388)	(2)	(49)	(870)	(270)	(316)	(3)	(3)	(4)	(5)	
Total Rate Base		**16,946**											
- Demand		**16,946**	**8,081**	**11**	**284**	**5,069**	**1,571**	**1,840**	**20**	**17**	**24**	**28**	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		**16,946**	**8,081**	**11**	**284**	**5,069**	**1,571**	**1,840**	**20**	**17**	**24**	**28**	

Penn Power Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
OPERATIONS & MAINTENANCE EXPENSES													
Transmission Expenses													
Operations Expenses													
(560) Operating Supervision & Engineering		4											DEM
- Demand	NCP	4	2	0	0	1	0	0	0	0	0	0	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		4	2	0	0	1	0	0	0	0	0	0	
(561) Load Dispatch		16											DEM
- Demand	NCP	16	8	0	0	5	2	2	0	0	0	0	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		16	8	0	0	5	2	2	0	0	0	0	
(562) Station Expenses		-											DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(563) Overhead Line Expenses		-											DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(565) Transmission of Electricity by Others		(0)											DEM
- Demand	NCP	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
(566) Miscellaneous transmission expenses		5											DEM
- Demand	NCP	5	3	0	0	2	1	1	0	0	0	0	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		5	3	0	0	2	1	1	0	0	0	0	
Total Trans. Operations Expenses		25											
- Demand		25	12	0	0	8	2	3	0	0	0	0	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		25	12	0	0	8	2	3	0	0	0	0	
Maintenance Expense													
(568) Maintenance Supervision and Engineering		45											DEM
- Demand	NCP	45	21	0	1	13	4	5	0	0	0	0	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		45	21	0	1	13	4	5	0	0	0	0	
(569) Maintenance of Structures		17											DEM
- Demand	NCP	17	8	0	0	5	2	2	0	0	0	0	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		17	8	0	0	5	2	2	0	0	0	0	
(570) Maintenance of Station Equipment		3											DEM
- Demand	NCP	3	1	0	0	1	0	0	0	0	0	0	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		3	1	0	0	1	0	0	0	0	0	0	

Penn Power Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(571) Maintenance of Overhead Lines		(8)											DEM
- Demand	NCP	(8)	(4)	(0)	(0)	(2)	(1)	(1)	(0)	(0)	(0)	(0)	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		(8)	(4)	(0)	(0)	(2)	(1)	(1)	(0)	(0)	(0)	(0)	
(572) Maintenance of miscellaneous distribution plant		-											DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
Total Trans. Maintenance Expenses		56											
- Demand		56	27	0	1	17	5	6	0	0	0	0	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		56	27	0	1	17	5	6	0	0	0	0	
Total Transmission Expenses		82											
- Demand		82	39	0	1	24	8	9	0	0	0	0	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		82	39	0	1	24	8	9	0	0	0	0	

Penn Power Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Distribution Expenses													
Operations Expenses													
(580) Operation Supervision & Engineering		2											DistOpExp-SUB
- Demand	DistOpExp-SUB-D	2	1	0	0	1	0	0	0	0	0	0	100%
- Customer	DistOpExp-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DistOpExp-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2	1	0	0	1	0	0	0	0	0	0	
(581) Load Dispatching		-											DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(582) Station Expenses		-											DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(583) Overhead line expenses		2											DEM
- Demand	NCP	2	1	0	0	1	0	0	0	0	0	0	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		2	1	0	0	1	0	0	0	0	0	0	
(584) Underground line expenses		1											DEM
- Demand	NCP	1	1	0	0	0	0	0	0	0	0	0	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	1	0	0	0	0	0	0	0	0	0	
(586) Meter expenses		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(588) Miscellaneous distribution expenses		47											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	47	23	0	1	14	4	5	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		47	23	0	1	14	4	5	0	0	0	0	

Penn Power Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(589) Rents		1											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	1	1	0	0	0	0	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	1	0	0	0	0	0	0	0	0	0	
Total Dist. Operations Expenses		54											
- Demand		54	26	0	1	16	5	6	0	0	0	0	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		54	26	0	1	16	5	6	0	0	0	0	
Maintenance Expense													
(590) Maintenance Supervision and Engineering		2											DistMtExp-SUB
- Demand	DistMtExp-SUB-D	2	1	0	0	0	0	0	0	0	0	0	100%
- Customer	DistMtExp-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DistMtExp-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2	1	0	0	0	0	0	0	0	0	0	
(591) Maintenance of Structures		-											DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(592) Maintenance of Station Equipment		-											DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(593) Maintenance of Overhead Lines		388											DEM
- Demand	NCP	388	185	0	7	116	36	42	0	0	1	1	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		388	185	0	7	116	36	42	0	0	1	1	
(594) Maintenance of underground lines		0											DEM
- Demand	NCP	0	0	0	0	0	0	0	0	0	0	0	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	
(595) Maintenance of line transformers		-											DEM
- Demand		-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(596) Maintenance of street lighting and signal systems		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	

Penn Power Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(597) Maintenance of meters		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(598) Maintenance of miscellaneous distribution plant		5											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	5	2	0	0	2	0	1	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		5	2	0	0	2	0	1	0	0	0	0	
Total Dist. Maintenance Expenses		395											
- Demand		395	189	0	7	118	37	43	0	0	1	1	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		395	189	0	7	118	37	43	0	0	1	1	
Total Distribution Expenses		531											
- Demand		531	253	0	9	159	49	58	1	1	1	1	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		531	253	0	9	159	49	58	1	1	1	1	
Customer Accounts													
(901) Supervision		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(902) Meter Reading Expenses		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(903) Collections & Records		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(904) Uncollectables		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	

Penn Power Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(905) Misc. Customer Accounts		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
Total Customer Accounts and Services		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
Customer Information													
(907) Supervision		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(908) Customer Information		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(909) Advertising		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(910) Misc. Expense		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
Total Customer Information		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
Sales													
(911) Sales Supervision		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(913) Advertising Expense		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
Total Sales		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	

Penn Power Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Administrative & General Expense													
(920) Administrative and General Salaries		(5)											NONAGLAB-SUB
- Demand	NONAGLAB-SUB-D	(5)	(3)	(0)	(0)	(2)	(0)	(1)	(0)	(0)	(0)	(0)	100%
- Customer	NONAGLAB-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(5)	(3)	(0)	(0)	(2)	(0)	(1)	(0)	(0)	(0)	(0)	
(921 Office Supplies		12											NONAGLAB-SUB
- Demand	NONAGLAB-SUB-D	12	6	0	0	3	1	1	0	0	0	0	100%
- Customer	NONAGLAB-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		12	6	0	0	3	1	1	0	0	0	0	
(922) Admin Expenses		-											NONAGLAB-SUB
- Demand	NONAGLAB-SUB-D	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	NONAGLAB-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(923) Outside Services		97											NONAGLAB-SUB
- Demand	NONAGLAB-SUB-D	97	46	0	2	29	9	11	0	0	0	0	100%
- Customer	NONAGLAB-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		97	46	0	2	29	9	11	0	0	0	0	
(924) Property Insurance		1											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	1	0	0	0	0	0	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	0	0	0	0	0	0	0	0	0	0	
(925) Injury and Damages		9											DISTLAB-SUB
- Demand	DISTLAB-SUB-D	9	4	0	0	3	1	1	0	0	0	0	100%
- Customer	DISTLAB-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTLAB-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		9	4	0	0	3	1	1	0	0	0	0	
(926) Pension and Benefits		58											NONAGLAB-SUB
- Demand	NONAGLAB-SUB-D	58	28	0	1	17	5	6	0	0	0	0	100%
- Customer	NONAGLAB-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		58	28	0	1	17	5	6	0	0	0	0	
(928) Regulatory Commission Expense		15											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	15	7	0	0	5	1	2	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		15	7	0	0	5	1	2	0	0	0	0	
(930.1) General Advertising		0											NONAGLAB-SUB
- Demand	NONAGLAB-SUB-D	0	0	0	0	0	0	0	0	0	0	0	100%
- Customer	NONAGLAB-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	
(903.2) Misc. Expense		6											NONAGLAB-SUB
- Demand	NONAGLAB-SUB-D	6	3	0	0	2	1	1	0	0	0	0	100%
- Customer	NONAGLAB-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		6	3	0	0	2	1	1	0	0	0	0	

Penn Power Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(931) Misc. Rent		1											NONAGLAB-SUB
- Demand	NONAGLAB-SUB-D	1	0	0	0	0	0	0	0	0	0	0	100%
- Customer	NONAGLAB-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	0	0	0	0	0	0	0	0	0	0	
(935) Maint. Of General Plant		10											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	10	5	0	0	3	1	1	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		10	5	0	0	3	1	1	0	0	0	0	
(9XX) Open		-											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
Total A&G Expense		203											
- Demand		203	97	0	3	61	19	22	0	0	0	0	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		203	97	0	3	61	19	22	0	0	0	0	
Total O&M Expenses		733											
- Demand		733	350	0	12	219	68	80	1	1	1	1	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		**733**	**350**	**0**	**12**	**219**	**68**	**80**	**1**	**1**	**1**	**1**	

Penn Power Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
DEPRECIATION EXPENSE													
Depreciation Expense													
(403-303) Intangible		41											OpExp-SUB
- Demand	OpExp-SUB-D	41	20	0	1	12	4	4	0	0	0	0	100%
- Customer	OpExp-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	OpExp-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		41	20	0	1	12	4	4	0	0	0	0	
(403-350) Transm Land		-											DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-352) Transm Strucutres		-											DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-353) Transm Station Equipment		-											DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-354) Transm Towers & Fixtures		-											DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-355) Transm Poles & Fixtures		-											DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-356) Transm OH Conductors		-											DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-357) Transm UG Conduit		-											DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-358) Transm UG Conductors		-											DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-359) Transm Roads		-											DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	

Penn Power Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(403-360) Land		-											DIST_364-368-SUB
- Demand	DIST_364-368-SUB-D	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DIST_364-368-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DIST_364-368-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-361) Structures		-											DEM
- Demand		-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-362) Station Equip		238											DEM
- Demand	NCP	238	114	0	4	71	22	26	0	0	0	0	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		238	114	0	4	71	22	26	0	0	0	0	
(403-364) Poles		62											DEM
- Demand	NCP	62	30	0	1	19	6	7	0	0	0	0	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		62	30	0	1	19	6	7	0	0	0	0	
(403-365) OH Conductors		78											DEM
- Demand	NCP	78	37	0	1	23	7	8	0	0	0	0	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		78	37	0	1	23	7	8	0	0	0	0	
(403-366) UG Conduit		1											DEM
- Demand	NCP	1	0	0	0	0	0	0	0	0	0	0	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	0	0	0	0	0	0	0	0	0	0	
(403-367) UG Conductors		3											DEM
- Demand	NCP	3	1	0	0	1	0	0	0	0	0	0	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		3	1	0	0	1	0	0	0	0	0	0	
(403-368) Line Transformers		-											DEM
- Demand		-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-369) Services		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	

Penn Power Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(403-370) Meters		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-371) Install on Cust Premise		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-372) Leased Property Cust. Prem.		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-373) Streetlight		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-389) Land		-											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-390) Structures		6											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	6	3	0	0	2	1	1	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		6	3	0	0	2	1	1	0	0	0	0	
(403-391) Office Equipment		9											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	9	4	0	0	3	1	1	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		9	4	0	0	3	1	1	0	0	0	0	
(403-392) Transportation		4											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	4	2	0	0	1	0	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		4	2	0	0	1	0	0	0	0	0	0	
(403-393) Stores Equip		0											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	0	0	0	0	0	0	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	
(403-394) Tools, Shop & Garage Equip		4											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	4	2	0	0	1	0	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		4	2	0	0	1	0	0	0	0	0	0	

Penn Power Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(403-395) Laboratory Equip		0											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	0	0	0	0	0	0	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	
(403-396) Power Equipment		2											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	2	1	0	0	1	0	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2	1	0	0	1	0	0	0	0	0	0	
(403-397) Communication Equip		27											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	27	13	0	0	8	3	3	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		27	13	0	0	8	3	3	0	0	0	0	
(403-398) Misc. Equip		-											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
Amortization and Depletion of Utility Plant		-											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Cost of Removal/Salvage		-											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Average Net Salvage		-											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Depreciation Expense		142											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	142	68	0	2	42	13	15	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		142	68	0	2	42	13	15	0	0	0	0	
Total Depreciation Expense		618											
- Demand		618	295	0	10	185	57	67	1	1	1	1	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		**618**	**295**	**0**	**10**	**185**	**57**	**67**	**1**	**1**	**1**	**1**	

Penn Power Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Amortization													
Amortization		-											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
Removal of Retained Riders		-											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
Eliminate Amort per IS		-											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
Storm Reserve Amortization		187											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	187	89	0	3	56	17	20	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		187	89	0	3	56	17	20	0	0	0	0	
Extraordinary Storm Reserve Amort		181											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	181	86	0	3	54	17	20	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		181	86	0	3	54	17	20	0	0	0	0	
COVID-19 Reg Asset Amort		32											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	32	15	0	1	10	3	4	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		32	15	0	1	10	3	4	0	0	0	0	
Streetlight Reg Asset Amort		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
Verizon Pole Attach Amort		-											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
Total Depreciation and Amortization		1,017											
- Demand		1,017	485	1	17	304	94	110	1	1	1	2	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		**1,017**	**485**	**1**	**17**	**304**	**94**	**110**	**1**	**1**	**1**	**2**	

Penn Power Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Taxes Other than Income													
Gross Receipt Taxes		204											DISTPLT-SUB
- Demand	Revenues	204	149	0	8	22	7	7	7	0	1	2	100%
- Customer	Revenues	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	Revenues	-	-	-	-	-	-	-	-	-	-	-	0%
Total		204	149	0	8	22	7	7	7	0	1	2	
Payroll Taxes		5											LABOR-SUB
- Demand	LABOR-SUB-D	5	2	0	0	1	0	1	0	0	0	0	100%
- Customer	LABOR-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	LABOR-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		5	2	0	0	1	0	1	0	0	0	0	
PURTA Taxes		11											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	11	5	0	0	3	1	1	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		11	5	0	0	3	1	1	0	0	0	0	
Real Estate Taxes		2											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	2	1	0	0	1	0	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2	1	0	0	1	0	0	0	0	0	0	
Sales & Use Taxes		-											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
Misc. Taxes		-											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
IS Adj, Payroll Taxes		-											LABOR-SUB
- Demand	LABOR-SUB-D	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	LABOR-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	LABOR-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
Other Taxes		0											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	0	0	0	0	0	0	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	
Total Taxes Other than Income		222											
- Demand		222	157	0	9	28	9	9	7	0	1	2	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total Taxes Other than Income		222	157	0	9	28	9	9	7	0	1	2	
Total Operating Expenses		1,972											
- Demand		1,972	992	1	38	552	171	199	9	2	3	5	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		1,972	992	1	38	552	171	199	9	2	3	5	

Penn Power Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
UTILITY PLANT													
Intangible Plant													
(301) Organization		3											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	3	1	0	0	1	0	0	0	0	0	0	85%
- Customer	DISTPLT-PRI-C	1	-	-	-	0	0	0	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3	1	0	0	1	0	1	0	0	0	0	
(302) Franchises and Consents		10											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	9	4	0	0	3	1	1	0	0	0	0	85%
- Customer	DISTPLT-PRI-C	2	-	-	-	0	0	1	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		10	4	0	0	3	1	2	0	0	0	0	
(303) Intangible Plant		1,764											OpExp-PRI
- Demand	OpExp-PRI-D	750	344	0	12	216	67	107	1	1	1	1	43%
- Customer	OpExp-PRI-C	1,014	-	-	-	93	21	892	7	-	-	-	57%
- Commodity	OpExp-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,764	344	0	12	309	89	999	8	1	1	1	
Total Intangible Plant		1,778											
- Demand		762	349	0	12	219	68	108	1	1	1	1	
- Customer		1,016	-	-	-	93	21	894	7	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		1,778	349	0	12	312	90	1,002	8	1	1	1	
Distribution Plant													
(350) Transmission Land		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(352) Transmission Structures		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(353) Trans. Station Equipment		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(354) Trans. Towers & Fixtures		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(355) Trans. Poles & Fixtures		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	

Penn Power Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(356) Trans. OH Conductors		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(357) Underground Conduit		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(358) Trans. UG Conductors		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(359) Trans. Roads		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(360) Land and Land Rights		281											DIST_364-368-PRI
- Demand	DIST_364-368-PRI-D	27	-	-	-	0	0	26	0	-	-	-	9%
- Customer	DIST_364-368-PRI-C	255	-	-	-	23	5	224	2	-	-	-	91%
- Commodity	DIST_364-368-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		281	-	-	-	23	6	250	2	-	-	-	
(361) Structures and Improvements		5,018											DEM
- Demand	NCP	5,018	2,393	3	84	1,501	465	545	6	5	7	8	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		5,018	2,393	3	84	1,501	465	545	6	5	7	8	
(362) Station Equipment		119,118											DEM
- Demand	NCP	119,118	56,808	77	1,994	35,632	11,043	12,935	138	120	171	200	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		119,118	56,808	77	1,994	35,632	11,043	12,935	138	120	171	200	
(364) Poles, Towers & Fixtures		6,322											364P
- Demand	NCP-PRI	1,415	-	-	-	7	26	1,368	15	-	-	-	22%
- Customer	CUS-PRI	4,907	-	-	-	449	104	4,320	35	-	-	-	78%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		6,322	-	-	-	456	129	5,688	49	-	-	-	
(365) Overhead Conductors & Devices		15,927											365P
- Demand	NCP-PRI	405	-	-	-	2	7	391	4	-	-	-	3%
- Customer	CUS-PRI	15,522	-	-	-	1,421	328	13,664	109	-	-	-	97%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		15,927	-	-	-	1,423	335	14,056	114	-	-	-	

Penn Power Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(366) Underground Conduit		346											366P
- Demand	NCP-PRI	346	-	-	-	2	6	334	4	-	-	-	100%
- Customer	CUS-PRI	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		346	-	-	-	2	6	334	4	-	-	-	
(367) Underground Conductors & Device		1,564											367P
- Demand	NCP-PRI	125	-	-	-	1	2	121	1	-	-	-	8%
- Customer	CUS-PRI	1,438	-	-	-	132	30	1,266	10	-	-	-	92%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,564	-	-	-	132	33	1,387	11	-	-	-	
(368) Line Transformers		-											368P
- Demand	NCP-PRI	-	-	-	-	-	-	-	-	-	-	-	32%
- Customer	CUS-PRI	-	-	-	-	-	-	-	-	-	-	-	68%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(369) Services		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(370) Meters		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(371) Customer Premises		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(372) Leased Property Cust. Prem.		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(373) Streetlight		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
Total Distribution Plant		148,576											
- Demand		126,453	59,201	80	2,078	37,144	11,550	15,720	168	125	178	208	
- Customer		22,123	-	-	-	2,025	467	19,474	156	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		148,576	59,201	80	2,078	39,170	12,017	35,194	324	125	178	208	
General Plant													
(389) Land		34											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	29	14	0	0	8	3	4	0	0	0	0	85%
- Customer	DISTPLT-PRI-C	5	-	-	-	0	0	4	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		34	14	0	0	9	3	8	0	0	0	0	
(390) Structures		1,789											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	1,523	713	1	25	447	139	189	2	2	2	3	85%
- Customer	DISTPLT-PRI-C	266	-	-	-	24	6	234	2	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,789	713	1	25	472	145	424	4	2	2	3	

Penn Power Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(391) Office Equipment		297											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	253	118	0	4	74	23	31	0	0	0	0	85%
- Customer	DISTPLT-PRI-C	44	-	-	-	4	1	39	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		297	118	0	4	78	24	70	1	0	0	0	
(392) Transportation		270											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	230	108	0	4	68	21	29	0	0	0	0	85%
- Customer	DISTPLT-PRI-C	40	-	-	-	4	1	35	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		270	108	0	4	71	22	64	1	0	0	0	
(393) Stores Equipment		4											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	3	2	0	0	1	0	0	0	0	0	0	85%
- Customer	DISTPLT-PRI-C	1	-	-	-	0	0	1	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		4	2	0	0	1	0	1	0	0	0	0	
(394) Tools & Garage Equip.		589											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	501	235	0	8	147	46	62	1	0	1	1	85%
- Customer	DISTPLT-PRI-C	88	-	-	-	8	2	77	1	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		589	235	0	8	155	48	139	1	0	1	1	
(395) Laboratory		3											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	3	1	0	0	1	0	0	0	0	0	0	85%
- Customer	DISTPLT-PRI-C	0	-	-	-	0	0	0	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3	1	0	0	1	0	1	0	0	0	0	
(396) Power Equipment		208											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	177	83	0	3	52	16	22	0	0	0	0	85%
- Customer	DISTPLT-PRI-C	31	-	-	-	3	1	27	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		208	83	0	3	55	17	49	0	0	0	0	
(397) Communication Equipment		1,733											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	1,475	691	1	24	433	135	183	2	1	2	2	85%
- Customer	DISTPLT-PRI-C	258	-	-	-	24	5	227	2	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,733	691	1	24	457	140	411	4	1	2	2	
(398) Misc. Equipment		1											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	1	0	0	0	0	0	0	0	0	0	0	85%
- Customer	DISTPLT-PRI-C	0	-	-	-	0	0	0	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	0	0	0	0	0	0	0	0	0	0	
Total General Plant		4,928											
- Demand		4,194	1,964	3	69	1,232	383	521	6	4	6	7	
- Customer		734	-	-	-	67	16	646	5	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		4,928	1,964	3	69	1,299	399	1,167	11	4	6	7	
Total Utility Plant		155,282											
- Demand		131,410	61,514	83	2,160	38,596	12,002	16,349	175	130	185	216	
- Customer		23,873	-	-	-	2,186	504	21,015	168	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		**155,282**	**61,514**	**83**	**2,160**	**40,781**	**12,506**	**37,364**	**343**	**130**	**185**	**216**	

Penn Power Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
ACCUMULATED DEPRECIATION													
Accumulated Depreciation													
(108-302) Franchise & Consents		(0)											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	85%
- Customer	DISTPLT-PRI-C	(0)	-	-	-	(0)	(0)	(0)	(0)	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
(108-303) Intangible Plant		(1,348)											OpExp-PRI
- Demand	OpExp-PRI-D	(573)	(263)	(0)	(9)	(165)	(51)	(81)	(1)	(1)	(1)	(1)	43%
- Customer	OpExp-PRI-C	(774)	-	-	-	(71)	(16)	(682)	(5)	-	-	-	57%
- Commodity	OpExp-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(1,348)	(263)	(0)	(9)	(236)	(68)	(763)	(6)	(1)	(1)	(1)	
(108-350) Transm Land		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-352) Transm Structures		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-353) Transm Station Equipment		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-354) Transm Towers & Fixtures		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-355) Transm Poles & Fixtures		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-356) Transm OH Conductors		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-357) Transm Underground Conduit		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-358) Transm UG Conductors		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	

Penn Power Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(108-359) Transm Roads		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-360) Land		(75)											DIST_364-368-PRI
- Demand	DIST_364-368-PRI-D	(7)	-	-	-	(0)	(0)	(7)	(0)	-	-	-	9%
- Customer	DIST_364-368-PRI-C	(68)	-	-	-	(6)	(1)	(60)	(0)	-	-	-	91%
- Commodity	DIST_364-368-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(75)	-	-	-	(6)	(2)	(67)	(1)	-	-	-	
(108-361) Structures		(1,834)											DEM
- Demand	NCP	(1,834)	(875)	(1)	(31)	(549)	(170)	(199)	(2)	(2)	(3)	(3)	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		(1,834)	(875)	(1)	(31)	(549)	(170)	(199)	(2)	(2)	(3)	(3)	
(108-362) Station Equip		(24,474)											DEM
- Demand	NCP	(24,474)	(11,672)	(16)	(410)	(7,321)	(2,269)	(2,658)	(28)	(25)	(35)	(41)	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		(24,474)	(11,672)	(16)	(410)	(7,321)	(2,269)	(2,658)	(28)	(25)	(35)	(41)	
(108-364) Poles		(1,830)											364P
- Demand	NCP-PRI	(410)	-	-	-	(2)	(7)	(396)	(4)	-	-	-	22%
- Customer	CUS-PRI	(1,420)	-	-	-	(130)	(30)	(1,250)	(10)	-	-	-	78%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		(1,830)	-	-	-	(132)	(37)	(1,646)	(14)	-	-	-	
(108-365) OH Conductors		(2,573)											365P
- Demand	NCP-PRI	(65)	-	-	-	(0)	(1)	(63)	(1)	-	-	-	3%
- Customer	CUS-PRI	(2,508)	-	-	-	(230)	(53)	(2,208)	(18)	-	-	-	97%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		(2,573)	-	-	-	(230)	(54)	(2,271)	(18)	-	-	-	
(108-366) UG Conduit		(144)											366P
- Demand	NCP-PRI	(144)	-	-	-	(1)	(3)	(139)	(2)	-	-	-	100%
- Customer	CUS-PRI	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		(144)	-	-	-	(1)	(3)	(139)	(2)	-	-	-	
(108-367) UG Cond & Dev		(379)											367P
- Demand	NCP-PRI	(30)	-	-	-	(0)	(1)	(29)	(0)	-	-	-	8%
- Customer	CUS-PRI	(349)	-	-	-	(32)	(7)	(307)	(2)	-	-	-	92%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		(379)	-	-	-	(32)	(8)	(336)	(3)	-	-	-	
(108-368) Line Transformers		-											368P
- Demand	NCP-PRI	-	-	-	-	-	-	-	-	-	-	-	32%
- Customer	CUS-PRI	-	-	-	-	-	-	-	-	-	-	-	68%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-369) Services		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	

Penn Power Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(108-370) Meters		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-371) Install on Cust Premise		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-372) Leased Property Cust. Prem.		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-373) Street Lighting		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-389) Land & Land Rights		-											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	85%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-390) Struct & Impmnts -		(519)											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(442)	(207)	(0)	(7)	(130)	(40)	(55)	(1)	(0)	(1)	(1)	85%
- Customer	DISTPLT-PRI-C	(77)	-	-	-	(7)	(2)	(68)	(1)	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(519)	(207)	(0)	(7)	(137)	(42)	(123)	(1)	(0)	(1)	(1)	
(108-391) Office Furn & Equip		(167)											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(142)	(66)	(0)	(2)	(42)	(13)	(18)	(0)	(0)	(0)	(0)	85%
- Customer	DISTPLT-PRI-C	(25)	-	-	-	(2)	(1)	(22)	(0)	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(167)	(66)	(0)	(2)	(44)	(13)	(40)	(0)	(0)	(0)	(0)	
(108-392) Transportation Equip		(152)											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(129)	(60)	(0)	(2)	(38)	(12)	(16)	(0)	(0)	(0)	(0)	85%
- Customer	DISTPLT-PRI-C	(23)	-	-	-	(2)	(0)	(20)	(0)	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(152)	(60)	(0)	(2)	(40)	(12)	(36)	(0)	(0)	(0)	(0)	
(108-393) Stores Equip		(4)											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(3)	(1)	(0)	(0)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	85%
- Customer	DISTPLT-PRI-C	(1)	-	-	-	(0)	(0)	(0)	(0)	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(4)	(1)	(0)	(0)	(1)	(0)	(1)	(0)	(0)	(0)	(0)	
(108-394) Tools, Shop & Garage Equip		(146)											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(125)	(58)	(0)	(2)	(37)	(11)	(15)	(0)	(0)	(0)	(0)	85%
- Customer	DISTPLT-PRI-C	(22)	-	-	-	(2)	(0)	(19)	(0)	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(146)	(58)	(0)	(2)	(39)	(12)	(35)	(0)	(0)	(0)	(0)	

Penn Power Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(108-395) Laboratory Equip		(3)											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(2)	(1)	(0)	(0)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	85%
- Customer	DISTPLT-PRI-C	(0)	-	-	-	(0)	(0)	(0)	(0)	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(3)	(1)	(0)	(0)	(1)	(0)	(1)	(0)	(0)	(0)	(0)	
(108-396) Power Operated Equip		(76)											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(65)	(30)	(0)	(1)	(19)	(6)	(8)	(0)	(0)	(0)	(0)	85%
- Customer	DISTPLT-PRI-C	(11)	-	-	-	(1)	(0)	(10)	(0)	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(76)	(30)	(0)	(1)	(20)	(6)	(18)	(0)	(0)	(0)	(0)	
(108-397) Communication Equip		(553)											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(470)	(220)	(0)	(8)	(138)	(43)	(58)	(1)	(0)	(1)	(1)	85%
- Customer	DISTPLT-PRI-C	(82)	-	-	-	(8)	(2)	(72)	(1)	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(553)	(220)	(0)	(8)	(146)	(45)	(131)	(1)	(0)	(1)	(1)	
(108-398) MISC Equip		(10)											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(9)	(4)	(0)	(0)	(3)	(1)	(1)	(0)	(0)	(0)	(0)	85%
- Customer	DISTPLT-PRI-C	(2)	-	-	-	(0)	(0)	(1)	(0)	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(10)	(4)	(0)	(0)	(3)	(1)	(2)	(0)	(0)	(0)	(0)	
Total Accumulated Depreciation		(34,286)											
- Demand		(28,925)	(13,458)	(18)	(472)	(8,445)	(2,629)	(3,745)	(40)	(28)	(41)	(47)	
- Customer		(5,362)	-	-	-	(491)	(113)	(4,720)	(38)	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total Accumulated Depreciation		**(34,286)**	**(13,458)**	**(18)**	**(472)**	**(8,936)**	**(2,742)**	**(8,465)**	**(78)**	**(28)**	**(41)**	**(47)**	
OTHER RATE BASE ITEMS													
Other Rate Base Items													
Material & Supplies		876											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	746	349	0	12	219	68	93	1	1	1	1	85%
- Customer	DISTPLT-PRI-C	130	-	-	-	12	3	115	1	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		876	349	0	12	231	71	208	2	1	1	1	
Cash Working Capital		2,217											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	1,887	883	1	31	554	172	235	3	2	3	3	85%
- Customer	DISTPLT-PRI-C	330	-	-	-	30	7	291	2	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,217	883	1	31	584	179	525	5	2	3	3	
Deferred Storm Damage		4,519											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	3,846	1,801	2	63	1,130	351	478	5	4	5	6	85%
- Customer	DISTPLT-PRI-C	673	-	-	-	62	14	592	5	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		4,519	1,801	2	63	1,191	365	1,070	10	4	5	6	

Penn Power Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Customer Deposits		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
Customer Advances		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
ADIT		(22,956)											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(19,538)	(9,147)	(12)	(321)	(5,739)	(1,785)	(2,429)	(26)	(19)	(28)	(32)	85%
- Customer	DISTPLT-PRI-C	(3,418)	-	-	-	(313)	(72)	(3,009)	(24)	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(22,956)	(9,147)	(12)	(321)	(6,052)	(1,857)	(5,438)	(50)	(19)	(28)	(32)	
Capitalized Pension and OPEB		(649)											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(553)	(259)	(0)	(9)	(162)	(50)	(69)	(1)	(1)	(1)	(1)	85%
- Customer	DISTPLT-PRI-C	(97)	-	-	-	(9)	(2)	(85)	(1)	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(649)	(259)	(0)	(9)	(171)	(53)	(154)	(1)	(1)	(1)	(1)	
Total Other Rate Base Items		(15,993)											
- Demand		(13,612)	(6,373)	(9)	(224)	(3,998)	(1,243)	(1,692)	(18)	(13)	(19)	(22)	
- Customer		(2,381)	-	-	-	(218)	(50)	(2,096)	(17)	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		(15,993)	(6,373)	(9)	(224)	(4,216)	(1,294)	(3,788)	(35)	(13)	(19)	(22)	
Total Rate Base		**105,002**											
- Demand		**88,873**	**41,683**	**56**	**1,463**	**26,152**	**8,129**	**10,912**	**117**	**88**	**126**	**147**	
- Customer		**16,129**	**-**	**-**	**-**	**1,477**	**341**	**14,198**	**114**	**-**	**-**	**-**	
- Commodity		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	
Total		**105,002**	**41,683**	**56**	**1,463**	**27,629**	**8,470**	**25,110**	**230**	**88**	**126**	**147**	

Penn Power Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
OPERATIONS & MAINTENANCE EXPENSES													
Transmission Expenses													
Operations Expenses													
(560) Operating Supervision & Engineering		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(561) Load Dispatch		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(562) Station Expenses		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(563) Overhead Line Expenses		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(565) Transmission of Electricity by Others		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(566) Miscellaneous transmission expenses		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
Total Trans. Operations Expenses		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
Maintenance Expense													
(568) Maintenance Supervision and Engineering		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(569) Maintenance of Structures		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(570) Maintenance of Station Equipment		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	

Penn Power Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(571) Maintenance of Overhead Lines		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(572) Maintenance of miscellaneous distribution plant		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
Total Trans. Maintenance Expenses		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
Total Transmission Expenses		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	

Penn Power Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Distribution Expenses													
Operations Expenses													
(580) Operation Supervision & Engineering		58											DistOpExp-PRI
- Demand	DistOpExp-PRI-D	44	20	0	1	13	4	5	0	0	0	0	76%
- Customer	DistOpExp-PRI-C	14	-	-	-	1	0	12	0	-	-	-	24%
- Commodity	DistOpExp-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		58	20	0	1	14	4	18	0	0	0	0	
(581) Load Dispatching		-											DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(582) Station Expenses		64											DEM
- Demand	NCP	64	30	0	1	19	6	7	0	0	0	0	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		64	30	0	1	19	6	7	0	0	0	0	
(583) Overhead line expenses		9											365P
- Demand	NCP-PRI	0	-	-	-	0	0	0	0	-	-	-	3%
- Customer	CUS-PRI	9	-	-	-	1	0	8	0	-	-	-	97%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		9	-	-	-	1	0	8	0	-	-	-	
(584) Underground line expenses		13											367P
- Demand	NCP-PRI	1	-	-	-	0	0	1	0	-	-	-	8%
- Customer	CUS-PRI	12	-	-	-	1	0	11	0	-	-	-	92%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		13	-	-	-	1	0	12	0	-	-	-	
(586) Meter expenses		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(588) Miscellaneous distribution expenses		260											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	221	104	0	4	65	20	28	0	0	0	0	85%
- Customer	DISTPLT-PRI-C	39	-	-	-	4	1	34	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		260	104	0	4	69	21	62	1	0	0	0	

Penn Power Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(589) Rents		6											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	5	2	0	0	2	0	1	0	0	0	0	85%
- Customer	DISTPLT-PRI-C	1	-	-	-	0	0	1	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		6	2	0	0	2	0	1	0	0	0	0	
Total Dist. Operations Expenses		409											
- Demand		335	157	0	6	98	31	42	0	0	0	1	
- Customer		74	-	-	-	7	2	65	1	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		409	157	0	6	105	32	107	1	0	0	1	
Maintenance Expense													
(590) Maintenance Supervision and Engineering		11											DistMtExp-PRI
- Demand	DistMtExp-PRI-D	4	2	0	0	1	0	1	0	0	0	0	36%
- Customer	DistMtExp-PRI-C	7	-	-	-	1	0	6	0	-	-	-	64%
- Commodity	DistMtExp-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		11	2	0	0	2	0	7	0	0	0	0	
(591) Maintenance of Structures		-											DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(592) Maintenance of Station Equipment		913											DEM
- Demand	NCP	913	436	1	15	273	85	99	1	1	1	2	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		913	436	1	15	273	85	99	1	1	1	2	
(593) Maintenance of Overhead Lines		1,738											365P
- Demand	NCP-PRI	44	-	-	-	0	1	43	0	-	-	-	3%
- Customer	CUS-PRI	1,694	-	-	-	155	36	1,491	12	-	-	-	97%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,738	-	-	-	155	37	1,534	12	-	-	-	
(594) Maintenance of underground lines		5											367P
- Demand	NCP-PRI	0	-	-	-	0	0	0	0	-	-	-	8%
- Customer	CUS-PRI	5	-	-	-	0	0	4	0	-	-	-	92%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		5	-	-	-	0	0	5	0	-	-	-	
(595) Maintenance of line transformers		-											368P
- Demand	NCP-PRI	-	-	-	-	-	-	-	-	-	-	-	32%
- Customer	CUS-PRI	-	-	-	-	-	-	-	-	-	-	-	68%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(596) Maintenance of street lighting and signal systems		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	

Penn Power Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(597) Maintenance of meters		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(598) Maintenance of miscellaneous distribution plant		28											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	24	11	0	0	7	2	3	0	0	0	0	85%
- Customer	DISTPLT-PRI-C	4	-	-	-	0	0	4	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		28	11	0	0	7	2	7	0	0	0	0	
Total Dist. Maintenance Expenses		2,696											
- Demand		986	448	1	16	281	88	146	2	1	1	2	
- Customer		1,710	-	-	-	157	36	1,505	12	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		2,696	448	1	16	438	124	1,651	14	1	1	2	
Total Distribution Expenses		3,105											
- Demand		1,321	605	1	21	380	119	188	2	1	2	2	
- Customer		1,784	-	-	-	163	38	1,571	13	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		3,105	605	1	21	543	156	1,758	15	1	2	2	
Customer Accounts													
(901) Supervision		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(902) Meter Reading Expenses		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(903) Collections & Records		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(904) Uncollectables		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	

Penn Power Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(905) Misc. Customer Accounts		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
Total Customer Accounts and Services		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
Customer Information													
(907) Supervision		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(908) Customer Information		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(909) Advertising		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(910) Misc. Expense		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
Total Customer Information		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
Sales													
(911) Sales Supervision		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(913) Advertising Expense		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
Total Sales		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	

Penn Power Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Administrative & General Expense													
(920) Administrative and General Salaries		(48)											NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D	(29)	(13)	(0)	(0)	(8)	(3)	(4)	(0)	(0)	(0)	(0)	60%
- Customer	NONAGLAB-PRI-C	(19)	-	-	-	(2)	(0)	(17)	(0)	-	-	-	40%
- Commodity	NONAGLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(48)	(13)	(0)	(0)	(10)	(3)	(21)	(0)	(0)	(0)	(0)	
(921 Office Supplies		106											NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D	63	30	0	1	19	6	8	0	0	0	0	60%
- Customer	NONAGLAB-PRI-C	42	-	-	-	4	1	37	0	-	-	-	40%
- Commodity	NONAGLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		106	30	0	1	22	7	45	0	0	0	0	
(922) Admin Expenses		-											NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D	-	-	-	-	-	-	-	-	-	-	-	60%
- Customer	NONAGLAB-PRI-C	-	-	-	-	-	-	-	-	-	-	-	40%
- Commodity	NONAGLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(923) Outside Services		879											NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D	527	246	0	9	155	48	67	1	1	1	1	60%
- Customer	NONAGLAB-PRI-C	351	-	-	-	32	7	309	2	-	-	-	40%
- Commodity	NONAGLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		879	246	0	9	187	55	376	3	1	1	1	
(924) Property Insurance		4											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	3	1	0	0	1	0	0	0	0	0	0	85%
- Customer	DISTPLT-PRI-C	1	-	-	-	0	0	0	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		4	1	0	0	1	0	1	0	0	0	0	
(925) Injury and Damages		81											DISTLAB-PRI
- Demand	DISTLAB-PRI-D	49	23	0	1	14	4	6	0	0	0	0	60%
- Customer	DISTLAB-PRI-C	32	-	-	-	3	1	29	0	-	-	-	40%
- Commodity	DISTLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		81	23	0	1	17	5	35	0	0	0	0	
(926) Pension and Benefits		528											NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D	317	148	0	5	93	29	40	0	0	0	1	60%
- Customer	NONAGLAB-PRI-C	211	-	-	-	19	4	186	1	-	-	-	40%
- Commodity	NONAGLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		528	148	0	5	112	33	226	2	0	0	1	
(928) Regulatory Commission Expense		84											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	71	33	0	1	21	7	9	0	0	0	0	85%
- Customer	DISTPLT-PRI-C	12	-	-	-	1	0	11	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		84	33	0	1	22	7	20	0	0	0	0	
(930.1) General Advertising		0											NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D	0	0	0	0	0	0	0	0	0	0	0	60%
- Customer	NONAGLAB-PRI-C	0	-	-	-	0	0	0	0	-	-	-	40%
- Commodity	NONAGLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	
(903.2) Misc. Expense		51											NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D	30	14	0	0	9	3	4	0	0	0	0	60%
- Customer	NONAGLAB-PRI-C	20	-	-	-	2	0	18	0	-	-	-	40%
- Commodity	NONAGLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		51	14	0	0	11	3	22	0	0	0	0	

Penn Power Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(931) Misc. Rent		5											NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D	3	1	0	0	1	0	0	0	0	0	0	60%
- Customer	NONAGLAB-PRI-C	2	-	-	-	0	0	2	0	-	-	-	40%
- Commodity	NONAGLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		5	1	0	0	1	0	2	0	0	0	0	
(935) Maint. Of General Plant		55											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	47	22	0	1	14	4	6	0	0	0	0	85%
- Customer	DISTPLT-PRI-C	8	-	-	-	1	0	7	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		55	22	0	1	15	4	13	0	0	0	0	
(9XX) Open		-											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	85%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
Total A&G Expense		1,744											
- Demand		1,082	506	1	18	317	99	136	1	1	2	2	
- Customer		662	-	-	-	61	14	582	5	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		1,744	506	1	18	378	113	719	6	1	2	2	
Total O&M Expenses		4,849											
- Demand		2,403	1,111	2	39	697	217	324	3	2	3	4	
- Customer		2,446	-	-	-	224	52	2,153	17	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		**4,849**	**1,111**	**2**	**39**	**921**	**269**	**2,477**	**21**	**2**	**3**	**4**	

Penn Power Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
DEPRECIATION EXPENSE													
Depreciation Expense													
(403-303) Intangible		226											OpExp-PRI
- Demand	OpExp-PRI-D	96	44	0	2	28	9	14	0	0	0	0	43%
- Customer	OpExp-PRI-C	130	-	-	-	12	3	114	1	-	-	-	57%
- Commodity	OpExp-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		226	44	0	2	40	11	128	1	0	0	0	
(403-350) Transm Land		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-352) Transm Strucutres		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-353) Transm Station Equipment		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-354) Transm Towers & Fixtures		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-355) Transm Poles & Fixtures		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-356) Transm OH Conductors		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-357) Transm UG Conduit		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-358) Transm UG Conductors		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-359) Transm Roads		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	

Penn Power Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(403-360) Land		-											DIST_364-368-PRI
- Demand	DIST_364-368-PRI-D	-	-	-	-	-	-	-	-	-	-	-	9%
- Customer	DIST_364-368-PRI-C	-	-	-	-	-	-	-	-	-	-	-	91%
- Commodity	DIST_364-368-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-361) Structures		64											DEM
- Demand	NCP	64	30	0	1	19	6	7	0	0	0	0	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		64	30	0	1	19	6	7	0	0	0	0	
(403-362) Station Equip		3,072											DEM
- Demand	NCP	3,072	1,465	2	51	919	285	334	4	3	4	5	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		3,072	1,465	2	51	919	285	334	4	3	4	5	
(403-364) Poles		115											364P
- Demand	NCP-PRI	26	-	-	-	0	0	25	0	-	-	-	22%
- Customer	CUS-PRI	89	-	-	-	8	2	79	1	-	-	-	78%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		115	-	-	-	8	2	104	1	-	-	-	
(403-365) OH Conductors		349											365P
- Demand	NCP-PRI	9	-	-	-	0	0	9	0	-	-	-	3%
- Customer	CUS-PRI	340	-	-	-	31	7	299	2	-	-	-	97%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		349	-	-	-	31	7	308	2	-	-	-	
(403-366) UG Conduit		5											366P
- Demand	NCP-PRI	5	-	-	-	0	0	5	0	-	-	-	100%
- Customer	CUS-PRI	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		5	-	-	-	0	0	5	0	-	-	-	
(403-367) UG Conductors		36											367P
- Demand	NCP-PRI	3	-	-	-	0	0	3	0	-	-	-	8%
- Customer	CUS-PRI	33	-	-	-	3	1	29	0	-	-	-	92%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		36	-	-	-	3	1	32	0	-	-	-	
(403-368) Line Transformers		-											368P
- Demand	NCP-PRI	-	-	-	-	-	-	-	-	-	-	-	32%
- Customer	CUS-PRI	-	-	-	-	-	-	-	-	-	-	-	68%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-369) Services		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	

Penn Power Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(403-370) Meters		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-371) Install on Cust Premise		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-372) Leased Property Cust. Prem.		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-373) Streetlight		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-389) Land		-											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	85%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-390) Structures		34											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	29	13	0	0	8	3	4	0	0	0	0	85%
- Customer	DISTPLT-PRI-C	5	-	-	-	0	0	4	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		34	13	0	0	9	3	8	0	0	0	0	
(403-391) Office Equipment		48											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	41	19	0	1	12	4	5	0	0	0	0	85%
- Customer	DISTPLT-PRI-C	7	-	-	-	1	0	6	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		48	19	0	1	13	4	11	0	0	0	0	
(403-392) Transportation		22											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	19	9	0	0	5	2	2	0	0	0	0	85%
- Customer	DISTPLT-PRI-C	3	-	-	-	0	0	3	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		22	9	0	0	6	2	5	0	0	0	0	
(403-393) Stores Equip		0											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	0	0	0	0	0	0	0	0	0	0	0	85%
- Customer	DISTPLT-PRI-C	0	-	-	-	0	0	0	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	
(403-394) Tools, Shop & Garage Equip		24											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	21	10	0	0	6	2	3	0	0	0	0	85%
- Customer	DISTPLT-PRI-C	4	-	-	-	0	0	3	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		24	10	0	0	6	2	6	0	0	0	0	

Penn Power Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(403-395) Laboratory Equip		0											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	0	0	0	0	0	0	0	0	0	0	0	85%
- Customer	DISTPLT-PRI-C	0	-	-	-	0	0	0	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	
(403-396) Power Equipment		10											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	8	4	0	0	2	1	1	0	0	0	0	85%
- Customer	DISTPLT-PRI-C	1	-	-	-	0	0	1	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		10	4	0	0	3	1	2	0	0	0	0	
(403-397) Communication Equip		149											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	126	59	0	2	37	12	16	0	0	0	0	85%
- Customer	DISTPLT-PRI-C	22	-	-	-	2	0	19	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		149	59	0	2	39	12	35	0	0	0	0	
(403-398) Misc. Equip		-											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	85%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
Amortization and Depletion of Utility Plant		-											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	85%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Cost of Removal/Salvage		-											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	85%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Average Net Salvage		-											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	85%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Depreciation Expense		779											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	663	311	0	11	195	61	82	1	1	1	1	85%
- Customer	DISTPLT-PRI-C	116	-	-	-	11	2	102	1	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		779	311	0	11	205	63	185	2	1	1	1	
Total Depreciation Expense		4,933											
- Demand		4,182	1,964	3	69	1,232	383	508	5	4	6	7	
- Customer		751	-	-	-	69	16	661	5	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		**4,933**	**1,964**	**3**	**69**	**1,301**	**399**	**1,169**	**11**	**4**	**6**	**7**	

Penn Power Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Amortization													
Amortization		-											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	85%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
Removal of Retained Riders		-											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	85%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
Eliminate Amort per IS		-											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	85%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
Storm Reserve Amortization		1,025											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	873	408	1	14	256	80	108	1	1	1	1	85%
- Customer	DISTPLT-PRI-C	153	-	-	-	14	3	134	1	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,025	408	1	14	270	83	243	2	1	1	1	
Extraordinary Storm Reserve Amort		994											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	846	396	1	14	248	77	105	1	1	1	1	85%
- Customer	DISTPLT-PRI-C	148	-	-	-	14	3	130	1	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		994	396	1	14	262	80	235	2	1	1	1	
COVID-19 Reg Asset Amort		178											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	152	71	0	2	45	14	19	0	0	0	0	85%
- Customer	DISTPLT-PRI-C	27	-	-	-	2	1	23	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		178	71	0	2	47	14	42	0	0	0	0	
Streetlight Reg Asset Amort		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
Verizon Pole Attach Amort		-											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	85%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
Total Depreciation and Amortization		7,130											
- Demand		6,052	2,840	4	100	1,782	554	740	8	6	9	10	
- Customer		1,078	-	-	-	99	23	949	8	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		**7,130**	**2,840**	**4**	**100**	**1,880**	**577**	**1,690**	**16**	**6**	**9**	**10**	

Penn Power Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Taxes Other than Income													
Gross Receipt Taxes		1,119											DISTPLT-PRI
- Demand	Revenues	952	695	1	39	105	32	35	34	1	4	7	85%
- Customer	Revenues	167	122	0	7	18	6	6	6	0	1	1	15%
- Commodity	Revenues	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,119	816	1	46	123	38	41	40	1	5	8	
Payroll Taxes		37											LABOR-PRI
- Demand	LABOR-PRI-D	23	11	0	0	7	2	3	0	0	0	0	60%
- Customer	LABOR-PRI-C	15	-	-	-	1	0	13	0	-	-	-	40%
- Commodity	LABOR-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		37	11	0	0	8	2	16	0	0	0	0	
PURTA Taxes		60											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	51	24	0	1	15	5	6	0	0	0	0	85%
- Customer	DISTPLT-PRI-C	9	-	-	-	1	0	8	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		60	24	0	1	16	5	14	0	0	0	0	
Real Estate Taxes		12											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	10	5	0	0	3	1	1	0	0	0	0	85%
- Customer	DISTPLT-PRI-C	2	-	-	-	0	0	2	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		12	5	0	0	3	1	3	0	0	0	0	
Sales & Use Taxes		-											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	85%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
Misc. Taxes		-											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	85%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
IS Adj, Payroll Taxes		-											LABOR-PRI
- Demand	LABOR-PRI-D	-	-	-	-	-	-	-	-	-	-	-	60%
- Customer	LABOR-PRI-C	-	-	-	-	-	-	-	-	-	-	-	40%
- Commodity	LABOR-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
Other Taxes		0											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	0	0	0	0	0	0	0	0	0	0	0	85%
- Customer	DISTPLT-PRI-C	0	-	-	-	0	0	0	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	
Total Taxes Other than Income		1,228											
- Demand		1,036	734	1	40	130	40	45	34	1	4	7	
- Customer		192	122	0	7	21	6	29	6	0	1	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total Taxes Other than Income		1,228	855	1	47	150	46	74	41	1	5	9	
Total Operating Expenses		**13,207**											
- Demand		**9,491**	**4,684**	**6**	**179**	**2,609**	**811**	**1,110**	**46**	**9**	**16**	**21**	
- Customer		**3,716**	**122**	**0**	**7**	**343**	**81**	**3,131**	**31**	**0**	**1**	**1**	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		**13,207**	**4,806**	**6**	**186**	**2,952**	**892**	**4,240**	**77**	**9**	**17**	**22**	

Penn Power Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
UTILITY PLANT													
Intangible Plant													
(301) Organization		16											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	2	1	0	0	1	0	0	-	0	0	0	15%
- Customer	DISTPLT-SEC-C	14	12	0	1	1	0	0	-	0	0	0	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		16	13	0	1	2	0	0	-	0	0	0	
(302) Franchises and Consents		48											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	7	4	0	0	2	1	0	-	0	0	0	15%
- Customer	DISTPLT-SEC-C	41	36	0	3	2	0	0	-	0	0	0	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		48	40	0	3	5	1	0	-	0	0	0	
(303) Intangible Plant		18,714											OpExp-SEC
- Demand	OpExp-SEC-D	639	342	0	12	214	65	1	-	1	1	1	3%
- Customer	OpExp-SEC-C	18,076	15,836	8	1,205	919	15	0	-	9	74	9	97%
- Commodity	OpExp-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		18,714	16,178	8	1,217	1,134	80	2	-	10	75	10	
Total Intangible Plant		18,779											
- Demand		648	348	0	12	218	66	1	-	1	1	1	
- Customer		18,130	15,883	8	1,209	922	15	0	-	9	75	9	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		18,779	16,231	8	1,221	1,140	81	2	-	10	76	10	
Distribution Plant													
(350) Transmission Land		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(352) Transmission Structures		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(353) Trans. Station Equipment		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(354) Trans. Towers & Fixtures		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(355) Trans. Poles & Fixtures		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	

Penn Power Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(356) Trans. OH Conductors		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(357) Underground Conduit		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(358) Trans. UG Conductors		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(359) Trans. Roads		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(360) Land and Land Rights		8,057											DIST_364-368-SEC
- Demand	DIST_364-368-SEC-D	1,227	658	1	23	412	125	2	-	1	2	2	15%
- Customer	DIST_364-368-SEC-C	6,830	5,983	3	455	347	6	0	-	4	28	3	85%
- Commodity	DIST_364-368-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		8,057	6,641	4	479	759	131	2	-	5	30	6	
(361) Structures and Improvements		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(362) Station Equipment		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(364) Poles, Towers & Fixtures		156,220											364S
- Demand	NCP-SEC	34,963	18,747	25	657	11,739	3,565	67	-	40	57	66	22%
- Customer	CUS-SEC	121,257	106,229	53	8,087	6,167	100	2	-	62	499	57	78%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		156,220	124,977	79	8,744	17,906	3,665	69	-	102	555	123	
(365) Overhead Conductors & Devices		267,146											365S
- Demand	NCP-SEC	6,793	3,642	5	128	2,281	693	13	-	8	11	13	3%
- Customer	CUS-SEC	260,353	228,088	114	17,363	13,242	214	5	-	134	1,070	123	97%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		267,146	231,730	119	17,490	15,523	906	18	-	142	1,081	136	

Penn Power Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(366) Underground Conduit		7,904											366S
- Demand	NCP-SEC	7,904	4,238	6	149	2,654	806	15	-	9	13	15	100%
- Customer	CUS-SEC	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		7,904	4,238	6	149	2,654	806	15	-	9	13	15	
(367) Underground Conductors & Device		116,771											367S
- Demand	NCP-SEC	9,350	5,014	7	176	3,139	953	18	-	11	15	18	8%
- Customer	CUS-SEC	107,421	94,108	47	7,164	5,464	88	2	-	55	442	51	92%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		116,771	99,122	54	7,340	8,603	1,042	20	-	66	457	69	
(368) Line Transformers		144,010											368S
- Demand	NCP-SEC	46,414	24,888	34	872	15,583	4,733	89	-	53	75	88	32%
- Customer	CUS-SEC	97,596	85,500	43	6,509	4,964	80	2	-	50	401	46	68%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		144,010	110,388	77	7,381	20,547	4,813	91	-	103	476	134	
(369) Services		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(370) Meters		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(371) Customer Premises		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(372) Leased Property Cust. Prem.		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(373) Streetlight		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
Total Distribution Plant		700,107											
- Demand		106,651	57,187	77	2,005	35,807	10,875	204	-	121	172	201	
- Customer		593,456	519,909	261	39,577	30,185	487	10	-	305	2,440	281	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		700,107	577,096	338	41,582	65,992	11,363	215	-	426	2,612	483	
General Plant													
(389) Land		160											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	24	13	0	0	8	2	0	-	0	0	0	15%
- Customer	DISTPLT-SEC-C	135	119	0	9	7	0	0	-	0	1	0	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		160	132	0	9	15	3	0	-	0	1	0	
(390) Structures		8,430											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	1,284	689	1	24	431	131	2	-	1	2	2	15%
- Customer	DISTPLT-SEC-C	7,146	6,260	3	477	363	6	0	-	4	29	3	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		8,430	6,949	4	501	795	137	3	-	5	31	6	

Penn Power Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(391) Office Equipment		1,400											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	213	114	0	4	72	22	0	-	0	0	0	15%
- Customer	DISTPLT-SEC-C	1,187	1,040	1	79	60	1	0	-	1	5	1	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,400	1,154	1	83	132	23	0	-	1	5	1	
(392) Transportation		1,274											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	194	104	0	4	65	20	0	-	0	0	0	15%
- Customer	DISTPLT-SEC-C	1,080	946	0	72	55	1	0	-	1	4	1	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,274	1,050	1	76	120	21	0	-	1	5	1	
(393) Stores Equipment		19											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	3	2	0	0	1	0	0	-	0	0	0	15%
- Customer	DISTPLT-SEC-C	16	14	0	1	1	0	0	-	0	0	0	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		19	16	0	1	2	0	0	-	0	0	0	
(394) Tools & Garage Equip.		2,773											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	422	227	0	8	142	43	1	-	0	1	1	15%
- Customer	DISTPLT-SEC-C	2,351	2,059	1	157	120	2	0	-	1	10	1	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,773	2,286	1	165	261	45	1	-	2	10	2	
(395) Laboratory		15											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	2	1	0	0	1	0	0	-	0	0	0	15%
- Customer	DISTPLT-SEC-C	13	11	0	1	1	0	0	-	0	0	0	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		15	13	0	1	1	0	0	-	0	0	0	
(396) Power Equipment		980											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	149	80	0	3	50	15	0	-	0	0	0	15%
- Customer	DISTPLT-SEC-C	831	728	0	55	42	1	0	-	0	3	0	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		980	808	0	58	92	16	0	-	1	4	1	
(397) Communication Equipment		8,166											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	1,244	667	1	23	418	127	2	-	1	2	2	15%
- Customer	DISTPLT-SEC-C	6,922	6,064	3	462	352	6	0	-	4	28	3	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		8,166	6,731	4	485	770	133	3	-	5	30	6	
(398) Misc. Equipment		5											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	1	0	0	0	0	0	0	-	0	0	0	15%
- Customer	DISTPLT-SEC-C	5	4	0	0	0	0	0	-	0	0	0	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		5	4	0	0	1	0	0	-	0	0	0	
Total General Plant		23,222											
- Demand		3,538	1,897	3	66	1,188	361	7	-	4	6	7	
- Customer		19,685	17,245	9	1,313	1,001	16	0	-	10	81	9	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		23,222	19,142	11	1,379	2,189	377	7	-	14	87	16	
Total Utility Plant		742,108											
- Demand		110,837	59,432	80	2,083	37,213	11,302	212	-	125	179	209	
- Customer		631,271	553,038	277	42,099	32,108	518	11	-	325	2,595	299	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		**742,108**	**612,469**	**358**	**44,182**	**69,321**	**11,821**	**223**	**-**	**450**	**2,775**	**508**	

Penn Power Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
ACCUMULATED DEPRECIATION													
Accumulated Depreciation													
(108-302) Franchise & Consents		(1)											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-	(0)	(0)	(0)	15%
- Customer	DISTPLT-SEC-C	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-	(0)	(0)	(0)	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(1)	(0)	(0)	(0)	(0)	(0)	(0)	-	(0)	(0)	(0)	
(108-303) Intangible Plant		(14,296)											OpExp-SEC
- Demand	OpExp-SEC-D	(488)	(262)	(0)	(9)	(164)	(50)	(1)	-	(1)	(1)	(1)	3%
- Customer	OpExp-SEC-C	(13,808)	(12,097)	(6)	(921)	(702)	(11)	(0)	-	(7)	(57)	(7)	97%
- Commodity	OpExp-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(14,296)	(12,358)	(6)	(930)	(866)	(61)	(1)	-	(8)	(58)	(7)	
(108-350) Transm Land		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-352) Transm Structures		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-353) Transm Station Equipment		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-354) Transm Towers & Fixtures		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-355) Transm Poles & Fixtures		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-356) Transm OH Conductors		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-357) Transm Underground Conduit		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-358) Transm UG Conductors		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	

Penn Power Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(108-359) Transm Roads		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-360) Land		(2,152)											DIST_364-368-SEC
- Demand	DIST_364-368-SEC-D	(328)	(176)	(0)	(6)	(110)	(33)	(1)	-	(0)	(1)	(1)	15%
- Customer	DIST_364-368-SEC-C	(1,824)	(1,598)	(1)	(122)	(93)	(1)	(0)	-	(1)	(7)	(1)	85%
- Commodity	DIST_364-368-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(2,152)	(1,774)	(1)	(128)	(203)	(35)	(1)	-	(1)	(8)	(1)	
(108-361) Structures		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-362) Station Equip		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-364) Poles		(45,215)											364S
- Demand	NCP-SEC	(10,119)	(5,426)	(7)	(190)	(3,398)	(1,032)	(19)	-	(11)	(16)	(19)	22%
- Customer	CUS-SEC	(35,096)	(30,746)	(15)	(2,341)	(1,785)	(29)	(1)	-	(18)	(144)	(17)	78%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		(45,215)	(36,172)	(23)	(2,531)	(5,183)	(1,061)	(20)	-	(30)	(161)	(36)	
(108-365) OH Conductors		(43,159)											365S
- Demand	NCP-SEC	(1,097)	(588)	(1)	(21)	(368)	(112)	(2)	-	(1)	(2)	(2)	3%
- Customer	CUS-SEC	(42,061)	(36,849)	(18)	(2,805)	(2,139)	(35)	(1)	-	(22)	(173)	(20)	97%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		(43,159)	(37,437)	(19)	(2,826)	(2,508)	(146)	(3)	-	(23)	(175)	(22)	
(108-366) UG Conduit		(3,295)											366S
- Demand	NCP-SEC	(3,295)	(1,767)	(2)	(62)	(1,106)	(336)	(6)	-	(4)	(5)	(6)	100%
- Customer	CUS-SEC	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		(3,295)	(1,767)	(2)	(62)	(1,106)	(336)	(6)	-	(4)	(5)	(6)	
(108-367) UG Cond & Dev		(28,311)											367S
- Demand	NCP-SEC	(2,267)	(1,216)	(2)	(43)	(761)	(231)	(4)	-	(3)	(4)	(4)	8%
- Customer	CUS-SEC	(26,044)	(22,816)	(11)	(1,737)	(1,325)	(21)	(0)	-	(13)	(107)	(12)	92%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		(28,311)	(24,032)	(13)	(1,779)	(2,086)	(253)	(5)	-	(16)	(111)	(17)	
(108-368) Line Transformers		(43,052)											368S
- Demand	NCP-SEC	(13,876)	(7,440)	(10)	(261)	(4,659)	(1,415)	(27)	-	(16)	(22)	(26)	32%
- Customer	CUS-SEC	(29,176)	(25,560)	(13)	(1,946)	(1,484)	(24)	(1)	-	(15)	(120)	(14)	68%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		(43,052)	(33,001)	(23)	(2,207)	(6,143)	(1,439)	(27)	-	(31)	(142)	(40)	
(108-369) Services		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	

Penn Power Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(108-370) Meters		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-371) Install on Cust Premise		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-372) Leased Property Cust. Prem.		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-373) Street Lighting		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-389) Land & Land Rights		-											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	15%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-390) Struct & Impmnts -		(2,447)											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(373)	(200)	(0)	(7)	(125)	(38)	(1)	-	(0)	(1)	(1)	15%
- Customer	DISTPLT-SEC-C	(2,074)	(1,817)	(1)	(138)	(105)	(2)	(0)	-	(1)	(9)	(1)	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(2,447)	(2,017)	(1)	(145)	(231)	(40)	(1)	-	(1)	(9)	(2)	
(108-391) Office Furn & Equip		(786)											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(120)	(64)	(0)	(2)	(40)	(12)	(0)	-	(0)	(0)	(0)	15%
- Customer	DISTPLT-SEC-C	(666)	(584)	(0)	(44)	(34)	(1)	(0)	-	(0)	(3)	(0)	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(786)	(648)	(0)	(47)	(74)	(13)	(0)	-	(0)	(3)	(1)	
(108-392) Transportation Equip		(714)											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(109)	(58)	(0)	(2)	(37)	(11)	(0)	-	(0)	(0)	(0)	15%
- Customer	DISTPLT-SEC-C	(605)	(530)	(0)	(40)	(31)	(0)	(0)	-	(0)	(2)	(0)	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(714)	(589)	(0)	(42)	(67)	(12)	(0)	-	(0)	(3)	(0)	
(108-393) Stores Equip		(17)											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(3)	(1)	(0)	(0)	(1)	(0)	(0)	-	(0)	(0)	(0)	15%
- Customer	DISTPLT-SEC-C	(15)	(13)	(0)	(1)	(1)	(0)	(0)	-	(0)	(0)	(0)	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(17)	(14)	(0)	(1)	(2)	(0)	(0)	-	(0)	(0)	(0)	
(108-394) Tools, Shop & Garage Equip		(690)											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(105)	(56)	(0)	(2)	(35)	(11)	(0)	-	(0)	(0)	(0)	15%
- Customer	DISTPLT-SEC-C	(585)	(512)	(0)	(39)	(30)	(0)	(0)	-	(0)	(2)	(0)	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(690)	(569)	(0)	(41)	(65)	(11)	(0)	-	(0)	(3)	(0)	

Penn Power Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(108-395) Laboratory Equip		(13)											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(2)	(1)	(0)	(0)	(1)	(0)	(0)	-	(0)	(0)	(0)	15%
- Customer	DISTPLT-SEC-C	(11)	(10)	(0)	(1)	(1)	(0)	(0)	-	(0)	(0)	(0)	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(13)	(11)	(0)	(1)	(1)	(0)	(0)	-	(0)	(0)	(0)	
(108-396) Power Operated Equip		(359)											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(55)	(29)	(0)	(1)	(18)	(6)	(0)	-	(0)	(0)	(0)	15%
- Customer	DISTPLT-SEC-C	(304)	(266)	(0)	(20)	(15)	(0)	(0)	-	(0)	(1)	(0)	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(359)	(296)	(0)	(21)	(34)	(6)	(0)	-	(0)	(1)	(0)	
(108-397) Communication Equip		(2,605)											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(397)	(213)	(0)	(7)	(133)	(40)	(1)	-	(0)	(1)	(1)	15%
- Customer	DISTPLT-SEC-C	(2,208)	(1,934)	(1)	(147)	(112)	(2)	(0)	-	(1)	(9)	(1)	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(2,605)	(2,147)	(1)	(155)	(246)	(42)	(1)	-	(2)	(10)	(2)	
(108-398) MISC Equip		(48)											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(7)	(4)	(0)	(0)	(2)	(1)	(0)	-	(0)	(0)	(0)	15%
- Customer	DISTPLT-SEC-C	(40)	(35)	(0)	(3)	(2)	(0)	(0)	-	(0)	(0)	(0)	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(48)	(39)	(0)	(3)	(4)	(1)	(0)	-	(0)	(0)	(0)	
Total Accumulated Depreciation		(187,157)											
- Demand		(32,639)	(17,501)	(24)	(613)	(10,958)	(3,328)	(63)	-	(37)	(53)	(62)	
- Customer		(154,517)	(135,368)	(68)	(10,305)	(7,859)	(127)	(3)	-	(80)	(635)	(73)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total Accumulated Depreciation		**(187,157)**	**(152,870)**	**(92)**	**(10,918)**	**(18,818)**	**(3,455)**	**(65)**	**-**	**(116)**	**(688)**	**(135)**	
OTHER RATE BASE ITEMS													
Other Rate Base Items													
Material & Supplies		4,129											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	629	337	0	12	211	64	1	-	1	1	1	15%
- Customer	DISTPLT-SEC-C	3,500	3,066	2	233	178	3	0	-	2	14	2	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		4,129	3,404	2	245	389	67	1	-	3	15	3	
Cash Working Capital		10,445											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	1,591	853	1	30	534	162	3	-	2	3	3	15%
- Customer	DISTPLT-SEC-C	8,854	7,757	4	590	450	7	0	-	5	36	4	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		10,445	8,610	5	620	985	170	3	-	6	39	7	
Deferred Storm Damage		21,293											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	3,244	1,739	2	61	1,089	331	6	-	4	5	6	15%
- Customer	DISTPLT-SEC-C	18,049	15,812	8	1,204	918	15	0	-	9	74	9	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		21,293	17,552	10	1,265	2,007	346	7	-	13	79	15	

Penn Power Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Customer Deposits		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
Customer Advances		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
ADIT		(108,170)											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(16,478)	(8,836)	(12)	(310)	(5,532)	(1,680)	(32)	-	(19)	(27)	(31)	15%
- Customer	DISTPLT-SEC-C	(91,692)	(80,328)	(40)	(6,115)	(4,664)	(75)	(2)	-	(47)	(377)	(43)	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(108,170)	(89,164)	(52)	(6,425)	(10,196)	(1,756)	(33)	-	(66)	(404)	(75)	
Capitalized Pension and OPEB		(3,060)											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(466)	(250)	(0)	(9)	(156)	(48)	(1)	-	(1)	(1)	(1)	15%
- Customer	DISTPLT-SEC-C	(2,594)	(2,272)	(1)	(173)	(132)	(2)	(0)	-	(1)	(11)	(1)	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(3,060)	(2,522)	(1)	(182)	(288)	(50)	(1)	-	(2)	(11)	(2)	
Total Other Rate Base Items		(75,362)											
- Demand		(11,480)	(6,156)	(8)	(216)	(3,854)	(1,171)	(22)	-	(13)	(19)	(22)	
- Customer		(63,882)	(55,965)	(28)	(4,260)	(3,249)	(52)	(1)	-	(33)	(263)	(30)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		(75,362)	(62,121)	(36)	(4,476)	(7,104)	(1,223)	(23)	-	(46)	(281)	(52)	
Total Rate Base		**479,589**											
- Demand		**66,717**	**35,775**	**48**	**1,254**	**22,400**	**6,803**	**128**	**-**	**76**	**108**	**126**	
- Customer		**412,872**	**361,705**	**181**	**27,534**	**21,000**	**339**	**7**	**-**	**212**	**1,697**	**196**	
- Commodity		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	
Total		**479,589**	**397,479**	**230**	**28,788**	**43,400**	**7,142**	**135**	**-**	**288**	**1,805**	**322**	

Penn Power Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
OPERATIONS & MAINTENANCE EXPENSES													
Transmission Expenses													
Operations Expenses													
(560) Operating Supervision & Engineering		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(561) Load Dispatch		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(562) Station Expenses		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(563) Overhead Line Expenses		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(565) Transmission of Electricity by Others		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(566) Miscellaneous transmission expenses		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
Total Trans. Operations Expenses		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
Maintenance Expense													
(568) Maintenance Supervision and Engineering		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(569) Maintenance of Structures		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(570) Maintenance of Station Equipment		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	

Penn Power Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(571) Maintenance of Overhead Lines		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(572) Maintenance of miscellaneous distribution plant		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
Total Trans. Maintenance Expenses		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
Total Transmission Expenses		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	

Penn Power Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Distribution Expenses													
Operations Expenses													
(580) Operation Supervision & Engineering		753											DistOpExp-SEC
- Demand	DistOpExp-SEC-D	55	29	0	1	18	6	0	-	0	0	0	7%
- Customer	DistOpExp-SEC-C	698	611	0	47	36	1	0	-	0	3	0	93%
- Commodity	DistOpExp-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		753	641	0	48	54	6	0	-	0	3	0	
(581) Load Dispatching		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(582) Station Expenses		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(583) Overhead line expenses		149											365S
- Demand	NCP-SEC	4	2	0	0	1	0	0	-	0	0	0	3%
- Customer	CUS-SEC	145	127	0	10	7	0	0	-	0	1	0	97%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		149	129	0	10	9	1	0	-	0	1	0	
(584) Underground line expenses		970											367S
- Demand	NCP-SEC	78	42	0	1	26	8	0	-	0	0	0	8%
- Customer	CUS-SEC	892	781	0	59	45	1	0	-	0	4	0	92%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		970	823	0	61	71	9	0	-	1	4	1	
(586) Meter expenses		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(588) Miscellaneous distribution expenses		1,225											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	187	100	0	4	63	19	0	-	0	0	0	15%
- Customer	DISTPLT-SEC-C	1,038	910	0	69	53	1	0	-	1	4	0	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,225	1,010	1	73	115	20	0	-	1	5	1	

Penn Power Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(589) Rents		29											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	4	2	0	0	1	0	0	-	0	0	0	15%
- Customer	DISTPLT-SEC-C	25	22	0	2	1	0	0	-	0	0	0	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		29	24	0	2	3	0	0	-	0	0	0	
Total Dist. Operations Expenses		3,125											
- Demand		327	175	0	6	110	33	1	-	0	1	1	
- Customer		2,798	2,451	1	187	142	2	0	-	1	12	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		3,125	2,627	1	193	252	36	1	-	2	12	2	
Maintenance Expense													
(590) Maintenance Supervision and Engineering		120											DistMtExp-SEC
- Demand	DistMtExp-SEC-D	3	2	0	0	1	0	0	-	0	0	0	3%
- Customer	DistMtExp-SEC-C	117	103	0	8	6	0	0	-	0	0	0	97%
- Commodity	DistMtExp-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		120	104	0	8	7	0	0	-	0	0	0	
(591) Maintenance of Structures		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(592) Maintenance of Station Equipment		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(593) Maintenance of Overhead Lines		29,157											365S
- Demand	NCP-SEC	741	398	1	14	249	76	1	-	1	1	1	3%
- Customer	CUS-SEC	28,416	24,894	12	1,895	1,445	23	0	-	15	117	13	97%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		29,157	25,292	13	1,909	1,694	99	2	-	15	118	15	
(594) Maintenance of underground lines		401											367S
- Demand	NCP-SEC	32	17	0	1	11	3	0	-	0	0	0	8%
- Customer	CUS-SEC	369	324	0	25	19	0	0	-	0	2	0	92%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		401	341	0	25	30	4	0	-	0	2	0	
(595) Maintenance of line transformers		-											368S
- Demand	NCP-SEC	-	-	-	-	-	-	-	-	-	-	-	32%
- Customer	CUS-SEC	-	-	-	-	-	-	-	-	-	-	-	68%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(596) Maintenance of street lighting and signal systems		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	

Penn Power Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(597) Maintenance of meters		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(598) Maintenance of miscellaneous distribution plant		131											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	20	11	0	0	7	2	0	-	0	0	0	15%
- Customer	DISTPLT-SEC-C	111	97	0	7	6	0	0	-	0	0	0	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		131	108	0	8	12	2	0	-	0	0	0	
Total Dist. Maintenance Expenses		29,810											
- Demand		797	427	1	15	267	81	2	-	1	1	2	
- Customer		29,013	25,418	13	1,935	1,476	24	1	-	15	119	14	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		29,810	25,845	13	1,950	1,743	105	2	-	16	121	15	
Total Distribution Expenses		32,935											
- Demand		1,124	603	1	21	377	115	2	-	1	2	2	
- Customer		31,811	27,869	14	2,121	1,618	26	1	-	16	131	15	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		32,935	28,472	15	2,143	1,995	141	3	-	18	133	17	
Customer Accounts													
(901) Supervision		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(902) Meter Reading Expenses		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(903) Collections & Records		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(904) Uncollectables		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	

Penn Power Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(905) Misc. Customer Accounts		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
Total Customer Accounts and Services		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
Customer Information													
(907) Supervision		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(908) Customer Information		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(909) Advertising		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(910) Misc. Expense		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
Total Customer Information		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
Sales													
(911) Sales Supervision		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(913) Advertising Expense		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
Total Sales		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	

Penn Power Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Administrative & General Expense													
(920) Administrative and General Salaries		(365)											NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	(14)	(8)	(0)	(0)	(5)	(1)	(0)	-	(0)	(0)	(0)	4%
- Customer	NONAGLAB-SEC-C	(350)	(307)	(0)	(23)	(18)	(0)	(0)	-	(0)	(1)	(0)	96%
- Commodity	NONAGLAB-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(365)	(314)	(0)	(24)	(23)	(2)	(0)	-	(0)	(1)	(0)	
(921 Office Supplies		802											NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	32	17	0	1	11	3	0	-	0	0	0	4%
- Customer	NONAGLAB-SEC-C	770	675	0	51	39	1	0	-	0	3	0	96%
- Commodity	NONAGLAB-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		802	692	0	52	50	4	0	-	0	3	0	
(922) Admin Expenses		-											NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	-	-	-	-	-	-	-	-	-	-	-	4%
- Customer	NONAGLAB-SEC-C	-	-	-	-	-	-	-	-	-	-	-	96%
- Commodity	NONAGLAB-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(923) Outside Services		6,662											NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	264	142	0	5	89	27	1	-	0	0	0	4%
- Customer	NONAGLAB-SEC-C	6,398	5,605	3	427	325	5	0	-	3	26	3	96%
- Commodity	NONAGLAB-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		6,662	5,747	3	432	414	32	1	-	4	27	4	
(924) Property Insurance		17											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	3	1	0	0	1	0	0	-	0	0	0	15%
- Customer	DISTPLT-SEC-C	14	13	0	1	1	0	0	-	0	0	0	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		17	14	0	1	2	0	0	-	0	0	0	
(925) Injury and Damages		615											DISTLAB-SEC
- Demand	DISTLAB-SEC-D	24	13	0	0	8	2	0	-	0	0	0	4%
- Customer	DISTLAB-SEC-C	591	517	0	39	30	0	0	-	0	2	0	96%
- Commodity	DISTLAB-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		615	531	0	40	38	3	0	-	0	2	0	
(926) Pension and Benefits		4,004											NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	159	85	0	3	53	16	0	-	0	0	0	4%
- Customer	NONAGLAB-SEC-C	3,846	3,369	2	256	196	3	0	-	2	16	2	96%
- Commodity	NONAGLAB-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		4,004	3,454	2	259	249	19	0	-	2	16	2	
(928) Regulatory Commission Expense		395											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	60	32	0	1	20	6	0	-	0	0	0	15%
- Customer	DISTPLT-SEC-C	335	293	0	22	17	0	0	-	0	1	0	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		395	326	0	23	37	6	0	-	0	1	0	
(930.1) General Advertising		1											NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	0	0	0	0	0	0	0	-	0	0	0	4%
- Customer	NONAGLAB-SEC-C	1	1	0	0	0	0	0	-	0	0	0	96%
- Commodity	NONAGLAB-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	1	0	0	0	0	0	-	0	0	0	
(903.2) Misc. Expense		384											NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	15	8	0	0	5	2	0	-	0	0	0	4%
- Customer	NONAGLAB-SEC-C	369	323	0	25	19	0	0	-	0	2	0	96%
- Commodity	NONAGLAB-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		384	331	0	25	24	2	0	-	0	2	0	

Penn Power Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(931) Misc. Rent		35											NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	1	1	0	0	0	0	0	-	0	0	0	4%
- Customer	NONAGLAB-SEC-C	34	30	0	2	2	0	0	-	0	0	0	96%
- Commodity	NONAGLAB-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		35	30	0	2	2	0	0	-	0	0	0	
(935) Maint. Of General Plant		259											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	40	21	0	1	13	4	0	-	0	0	0	15%
- Customer	DISTPLT-SEC-C	220	193	0	15	11	0	0	-	0	1	0	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		259	214	0	15	24	4	0	-	0	1	0	
(9XX) Open		-											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	15%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
Total A&G Expense		12,811											
- Demand		584	313	0	11	196	60	1	-	1	1	1	
- Customer		12,227	10,712	5	815	622	10	0	-	6	50	6	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		12,811	11,025	6	826	818	70	1	-	7	51	7	
Total O&M Expenses		45,747											
- Demand		1,708	916	1	32	573	174	3	-	2	3	3	
- Customer		44,039	38,581	19	2,937	2,240	36	1	-	23	181	21	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		**45,747**	**39,497**	**21**	**2,969**	**2,813**	**210**	**4**	**-**	**25**	**184**	**24**	

Penn Power Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
DEPRECIATION EXPENSE													
Depreciation Expense													
(403-303) Intangible		1,065											OpExp-SEC
- Demand	OpExp-SEC-D	36	19	0	1	12	4	0	-	0	0	0	3%
- Customer	OpExp-SEC-C	1,029	901	0	69	52	1	0	-	1	4	0	97%
- Commodity	OpExp-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,065	921	0	69	65	5	0	-	1	4	1	
(403-350) Transm Land		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-352) Transm Strucutres		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-353) Transm Station Equipment		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-354) Transm Towers & Fixtures		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-355) Transm Poles & Fixtures		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-356) Transm OH Conductors		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-357) Transm UG Conduit		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-358) Transm UG Conductors		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-359) Transm Roads		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	

Penn Power Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(403-360) Land		-											DIST_364-368-SEC
- Demand	DIST_364-368-SEC-D	-	-	-	-	-	-	-	-	-	-	-	15%
- Customer	DIST_364-368-SEC-C	-	-	-	-	-	-	-	-	-	-	-	85%
- Commodity	DIST_364-368-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-361) Structures		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-362) Station Equip		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-364) Poles		2,849											364S
- Demand	NCP-SEC	638	342	0	12	214	65	1	-	1	1	1	22%
- Customer	CUS-SEC	2,211	1,937	1	147	112	2	0	-	1	9	1	78%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,849	2,279	1	159	327	67	1	-	2	10	2	
(403-365) OH Conductors		5,850											365S
- Demand	NCP-SEC	149	80	0	3	50	15	0	-	0	0	0	3%
- Customer	CUS-SEC	5,701	4,995	3	380	290	5	0	-	3	23	3	97%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		5,850	5,075	3	383	340	20	0	-	3	24	3	
(403-366) UG Conduit		112											366S
- Demand	NCP-SEC	112	60	0	2	38	11	0	-	0	0	0	100%
- Customer	CUS-SEC	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		112	60	0	2	38	11	0	-	0	0	0	
(403-367) UG Conductors		2,695											367S
- Demand	NCP-SEC	216	116	0	4	72	22	0	-	0	0	0	8%
- Customer	CUS-SEC	2,479	2,172	1	165	126	2	0	-	1	10	1	92%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,695	2,287	1	169	199	24	0	-	2	11	2	
(403-368) Line Transformers		4,171											368S
- Demand	NCP-SEC	1,344	721	1	25	451	137	3	-	2	2	3	32%
- Customer	CUS-SEC	2,827	2,476	1	189	144	2	0	-	1	12	1	68%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		4,171	3,197	2	214	595	139	3	-	3	14	4	
(403-369) Services		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	

Penn Power Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(403-370) Meters		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-371) Install on Cust Premise		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-372) Leased Property Cust. Prem.		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-373) Streetlight		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-389) Land		-											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	15%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-390) Structures		159											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	24	13	0	0	8	2	0	-	0	0	0	15%
- Customer	DISTPLT-SEC-C	135	118	0	9	7	0	0	-	0	1	0	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		159	131	0	9	15	3	0	-	0	1	0	
(403-391) Office Equipment		227											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	35	19	0	1	12	4	0	-	0	0	0	15%
- Customer	DISTPLT-SEC-C	193	169	0	13	10	0	0	-	0	1	0	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		227	187	0	14	21	4	0	-	0	1	0	
(403-392) Transportation		103											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	16	8	0	0	5	2	0	-	0	0	0	15%
- Customer	DISTPLT-SEC-C	87	76	0	6	4	0	0	-	0	0	0	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		103	85	0	6	10	2	0	-	0	0	0	
(403-393) Stores Equip		0											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	0	0	0	0	0	0	0	-	0	0	0	15%
- Customer	DISTPLT-SEC-C	0	0	0	0	0	0	0	-	0	0	0	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	-	0	0	0	
(403-394) Tools, Shop & Garage Equip		115											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	18	9	0	0	6	2	0	-	0	0	0	15%
- Customer	DISTPLT-SEC-C	98	86	0	7	5	0	0	-	0	0	0	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		115	95	0	7	11	2	0	-	0	0	0	

Penn Power Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(403-395) Laboratory Equip		1											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	0	0	0	0	0	0	0	-	0	0	0	15%
- Customer	DISTPLT-SEC-C	1	1	0	0	0	0	0	-	0	0	0	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	1	0	0	0	0	0	-	0	0	0	
(403-396) Power Equipment		47											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	7	4	0	0	2	1	0	-	0	0	0	15%
- Customer	DISTPLT-SEC-C	39	35	0	3	2	0	0	-	0	0	0	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		47	38	0	3	4	1	0	-	0	0	0	
(403-397) Communication Equip		700											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	107	57	0	2	36	11	0	-	0	0	0	15%
- Customer	DISTPLT-SEC-C	593	520	0	40	30	0	0	-	0	2	0	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		700	577	0	42	66	11	0	-	0	3	0	
(403-398) Misc. Equip		-											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	15%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
Amortization and Depletion of Utility Plant		-											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	15%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Cost of Removal/Salvage		-											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	15%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Average Net Salvage		-											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	15%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Depreciation Expense		3,673											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	559	300	0	11	188	57	1	-	1	1	1	15%
- Customer	DISTPLT-SEC-C	3,113	2,727	1	208	158	3	0	-	2	13	1	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3,673	3,027	2	218	346	60	1	-	2	14	3	
Total Depreciation Expense		21,766											
- Demand		3,260	1,748	2	61	1,095	332	6	-	4	5	6	
- Customer		18,506	16,213	8	1,234	941	15	0	-	10	76	9	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		**21,766**	**17,961**	**10**	**1,295**	**2,036**	**348**	**7**	**-**	**13**	**81**	**15**	

Penn Power Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Amortization													
Amortization		-											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	15%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
Removal of Retained Riders		-											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	15%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
Eliminate Amort per IS		-											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	15%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
Storm Reserve Amortization		4,831											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	736	395	1	14	247	75	1	-	1	1	1	15%
- Customer	DISTPLT-SEC-C	4,095	3,587	2	273	208	3	0	-	2	17	2	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		4,831	3,982	2	287	455	78	1	-	3	18	3	
Extraordinary Storm Reserve Amort		4,682											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	713	382	1	13	239	73	1	-	1	1	1	15%
- Customer	DISTPLT-SEC-C	3,969	3,477	2	265	202	3	0	-	2	16	2	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		4,682	3,860	2	278	441	76	1	-	3	17	3	
COVID-19 Reg Asset Amort		840											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	128	69	0	2	43	13	0	-	0	0	0	15%
- Customer	DISTPLT-SEC-C	712	624	0	48	36	1	0	-	0	3	0	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		840	693	0	50	79	14	0	-	1	3	1	
Streetlight Reg Asset Amort		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
Verizon Pole Attach Amort		-											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	15%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
Total Depreciation and Amortization		32,120											
- Demand		4,837	2,594	4	91	1,624	493	9	-	5	8	9	
- Customer		27,282	23,901	12	1,819	1,388	22	0	-	14	112	13	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		**32,120**	**26,495**	**15**	**1,910**	**3,012**	**516**	**10**	**-**	**20**	**120**	**22**	

Penn Power Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Taxes Other than Income													
Gross Receipt Taxes		5,272											DISTPLT-SEC
- Demand	Revenues	803	586	1	33	89	27	29	29	1	3	6	15%
- Customer	Revenues	4,469	3,260	3	182	493	151	162	161	3	19	34	85%
- Commodity	Revenues	-	-	-	-	-	-	-	-	-	-	-	0%
Total		5,272	3,846	4	215	582	178	192	190	3	23	40	
Payroll Taxes		281											LABOR-SEC
- Demand	LABOR-SEC-D	12	6	0	0	4	1	0	-	0	0	0	4%
- Customer	LABOR-SEC-C	270	236	0	18	14	0	0	-	0	1	0	96%
- Commodity	LABOR-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		281	243	0	18	18	1	0	-	0	1	0	
PURTA Taxes		283											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	43	23	0	1	14	4	0	-	0	0	0	15%
- Customer	DISTPLT-SEC-C	240	210	0	16	12	0	0	-	0	1	0	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		283	233	0	17	27	5	0	-	0	1	0	
Real Estate Taxes		56											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	9	5	0	0	3	1	0	-	0	0	0	15%
- Customer	DISTPLT-SEC-C	48	42	0	3	2	0	0	-	0	0	0	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		56	46	0	3	5	1	0	-	0	0	0	
Sales & Use Taxes		-											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	15%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
Misc. Taxes		-											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	15%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
IS Adj, Payroll Taxes		-											LABOR-SEC
- Demand	LABOR-SEC-D	-	-	-	-	-	-	-	-	-	-	-	4%
- Customer	LABOR-SEC-C	-	-	-	-	-	-	-	-	-	-	-	96%
- Commodity	LABOR-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
Other Taxes		0											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	0	0	0	0	0	0	0	-	0	0	0	15%
- Customer	DISTPLT-SEC-C	0	0	0	0	0	0	0	-	0	0	0	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	-	0	0	0	
Total Taxes Other than Income		5,893											
- Demand		866	620	1	34	110	34	29	29	1	4	6	
- Customer		5,026	3,748	4	219	522	152	162	161	3	21	34	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total Taxes Other than Income		5,893	4,368	4	253	631	185	192	190	4	25	40	
Total Operating Expenses		**83,759**											
- Demand		**7,412**	**4,129**	**5**	**157**	**2,307**	**701**	**42**	**29**	**8**	**14**	**19**	
- Customer		**76,348**	**66,231**	**35**	**4,976**	**4,149**	**210**	**164**	**161**	**40**	**315**	**68**	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		**83,759**	**70,360**	**40**	**5,133**	**6,457**	**911**	**206**	**190**	**48**	**329**	**86**	

Penn Power Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
UTILITY PLANT													
Intangible Plant													
(301) Organization		3											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	3	2	0	0	0	0	0	0	0	0	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3	2	0	0	0	0	0	0	0	0	0	
(302) Franchises and Consents		8											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	8	6	0	0	1	0	0	0	0	0	1	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		8	6	0	0	1	0	0	0	0	0	1	
(303) Intangible Plant		4,473											OpExp-CS
- Demand	OpExp-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	OpExp-CS-C	4,473	3,866	2	250	235	14	20	16	2	18	50	100%
- Commodity	OpExp-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		4,473	3,866	2	250	235	14	20	16	2	18	50	
Total Intangible Plant		4,484											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		4,484	3,873	2	251	236	14	20	16	2	19	51	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		4,484	3,873	2	251	236	14	20	16	2	19	51	
Distribution Plant													
(350) Transmission Land		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(352) Transmission Structures		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(353) Trans. Station Equipment		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(354) Trans. Towers & Fixtures		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(355) Trans. Poles & Fixtures		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	

Penn Power Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(356) Trans. OH Conductors		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(357) Underground Conduit		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(358) Trans. UG Conductors		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(359) Trans. Roads		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(360) Land and Land Rights		32											DIST_364-368-CS
- Demand	DIST_364-368-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DIST_364-368-CS-C	32	-	-	-	-	-	-	-	-	-	32	100%
- Commodity	DIST_364-368-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		32	-	-	-	-	-	-	-	-	-	32	
(361) Structures and Improvements		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(362) Station Equipment		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(364) Poles, Towers & Fixtures		2,713											CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	STLT-Direct	2,713	-	-	-	-	-	-	-	-	-	2,713	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,713	-	-	-	-	-	-	-	-	-	2,713	
(365) Overhead Conductors & Devices		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	

Penn Power Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(366) Underground Conduit		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(367) Underground Conductors & Device		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(368) Line Transformers		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(369) Services		48,938											CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	CUS-SEC	48,938	42,873	22	3,264	2,489	40	1	-	25	201	23	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		48,938	42,873	22	3,264	2,489	40	1	-	25	201	23	
(370) Meters		53,590											CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	Meters	53,590	41,147	32	3,966	5,557	195	886	1,764	44	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		53,590	41,147	32	3,966	5,557	195	886	1,764	44	-	-	
(371) Customer Premises		4,092											CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	OL-Direct	4,092	-	-	-	-	-	-	-	-	4,092	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		4,092	-	-	-	-	-	-	-	-	4,092	-	
(372) Leased Property Cust. Prem.		-											CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	OL-Direct	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(373) Streetlight		9,201											CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	STLT-Direct	9,201	-	-	-	-	-	-	-	-	-	9,201	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		9,201	-	-	-	-	-	-	-	-	-	9,201	
Total Distribution Plant		118,566											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		118,566	84,020	54	7,229	8,046	235	887	1,764	69	4,293	11,969	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		118,566	84,020	54	7,229	8,046	235	887	1,764	69	4,293	11,969	
General Plant													
(389) Land		27											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	27	19	0	2	2	0	0	0	0	1	3	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		27	19	0	2	2	0	0	0	0	1	3	
(390) Structures		1,428											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	1,428	1,012	1	87	97	3	11	21	1	52	144	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,428	1,012	1	87	97	3	11	21	1	52	144	

Penn Power Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(391) Office Equipment		237											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	237	168	0	14	16	0	2	4	0	9	24	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		237	168	0	14	16	0	2	4	0	9	24	
(392) Transportation		216											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	216	153	0	13	15	0	2	3	0	8	22	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		216	153	0	13	15	0	2	3	0	8	22	
(393) Stores Equipment		3											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	3	2	0	0	0	0	0	0	0	0	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3	2	0	0	0	0	0	0	0	0	0	
(394) Tools & Garage Equip.		470											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	470	333	0	29	32	1	4	7	0	17	47	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		470	333	0	29	32	1	4	7	0	17	47	
(395) Laboratory		3											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	3	2	0	0	0	0	0	0	0	0	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3	2	0	0	0	0	0	0	0	0	0	
(396) Power Equipment		166											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	166	118	0	10	11	0	1	2	0	6	17	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		166	118	0	10	11	0	1	2	0	6	17	
(397) Communication Equipment		1,383											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	1,383	980	1	84	94	3	10	21	1	50	140	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,383	980	1	84	94	3	10	21	1	50	140	
(398) Misc. Equipment		1											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	1	1	0	0	0	0	0	0	0	0	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	1	0	0	0	0	0	0	0	0	0	
Total General Plant		3,933											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		3,933	2,787	2	240	267	8	29	59	2	142	397	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		3,933	2,787	2	240	267	8	29	59	2	142	397	
Total Utility Plant		126,983											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		126,983	90,680	57	7,720	8,550	256	936	1,839	73	4,454	12,417	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		**126,983**	**90,680**	**57**	**7,720**	**8,550**	**256**	**936**	**1,839**	**73**	**4,454**	**12,417**	

Penn Power Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
ACCUMULATED DEPRECIATION													
Accumulated Depreciation													
(108-302) Franchise & Consents		(0)											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
(108-303) Intangible Plant		(3,417)											OpExp-CS
- Demand	OpExp-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	OpExp-CS-C	(3,417)	(2,953)	(1)	(191)	(180)	(10)	(15)	(12)	(2)	(14)	(38)	100%
- Commodity	OpExp-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(3,417)	(2,953)	(1)	(191)	(180)	(10)	(15)	(12)	(2)	(14)	(38)	
(108-350) Transm Land		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-352) Transm Structures		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-353) Transm Station Equipment		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-354) Transm Towers & Fixtures		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-355) Transm Poles & Fixtures		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-356) Transm OH Conductors		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-357) Transm Underground Conduit		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-358) Transm UG Conductors		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	

Penn Power Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(108-359) Transm Roads		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-360) Land		(8)											DIST_364-368-CS
- Demand	DIST_364-368-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DIST_364-368-CS-C	(8)	-	-	-	-	-	-	-	-	-	(8)	100%
- Commodity	DIST_364-368-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(8)	-	-	-	-	-	-	-	-	-	(8)	
(108-361) Structures		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-362) Station Equip		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-364) Poles		(785)											CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	STLT-Direct	(785)	-	-	-	-	-	-	-	-	-	(785)	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		(785)	-	-	-	-	-	-	-	-	-	(785)	
(108-365) OH Conductors		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-366) UG Conduit		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-367) UG Cond & Dev		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-368) Line Transformers		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-369) Services		(24,562)											CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	CUS-SEC	(24,562)	(21,518)	(11)	(1,638)	(1,249)	(20)	(0)	-	(13)	(101)	(12)	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		(24,562)	(21,518)	(11)	(1,638)	(1,249)	(20)	(0)	-	(13)	(101)	(12)	

Penn Power Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(108-370) Meters		(26,138)											CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	Meters	(26,138)	(20,068)	(16)	(1,934)	(2,710)	(95)	(432)	(860)	(21)	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		(26,138)	(20,068)	(16)	(1,934)	(2,710)	(95)	(432)	(860)	(21)	-	-	
(108-371) Install on Cust Premise		(3,061)											CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	OL-Direct	(3,061)	-	-	-	-	-	-	-	-	(3,061)	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		(3,061)	-	-	-	-	-	-	-	-	(3,061)	-	
(108-372) Leased Property Cust. Prem.		-											CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	OL-Direct	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-373) Street Lighting		(3,706)											CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	STLT-Direct	(3,706)	-	-	-	-	-	-	-	-	-	(3,706)	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		(3,706)	-	-	-	-	-	-	-	-	-	(3,706)	
(108-389) Land & Land Rights		-											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-390) Struct & Impmnts -		(414)											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(414)	(294)	(0)	(25)	(28)	(1)	(3)	(6)	(0)	(15)	(42)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(414)	(294)	(0)	(25)	(28)	(1)	(3)	(6)	(0)	(15)	(42)	
(108-391) Office Furn & Equip		(133)											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(133)	(94)	(0)	(8)	(9)	(0)	(1)	(2)	(0)	(5)	(13)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(133)	(94)	(0)	(8)	(9)	(0)	(1)	(2)	(0)	(5)	(13)	
(108-392) Transportation Equip		(121)											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(121)	(86)	(0)	(7)	(8)	(0)	(1)	(2)	(0)	(4)	(12)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(121)	(86)	(0)	(7)	(8)	(0)	(1)	(2)	(0)	(4)	(12)	
(108-393) Stores Equip		(3)											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(3)	(2)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(3)	(2)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
(108-394) Tools, Shop & Garage Equip		(117)											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(117)	(83)	(0)	(7)	(8)	(0)	(1)	(2)	(0)	(4)	(12)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(117)	(83)	(0)	(7)	(8)	(0)	(1)	(2)	(0)	(4)	(12)	

Penn Power Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(108-395) Laboratory Equip		(2)											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(2)	(2)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(2)	(2)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
(108-396) Power Operated Equip		(61)											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(61)	(43)	(0)	(4)	(4)	(0)	(0)	(1)	(0)	(2)	(6)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(61)	(43)	(0)	(4)	(4)	(0)	(0)	(1)	(0)	(2)	(6)	
(108-397) Communication Equip		(441)											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(441)	(313)	(0)	(27)	(30)	(1)	(3)	(7)	(0)	(16)	(45)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(441)	(313)	(0)	(27)	(30)	(1)	(3)	(7)	(0)	(16)	(45)	
(108-398) MISC Equip		(8)											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(8)	(6)	(0)	(0)	(1)	(0)	(0)	(0)	(0)	(0)	(1)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(8)	(6)	(0)	(0)	(1)	(0)	(0)	(0)	(0)	(0)	(1)	
Total Accumulated Depreciation		(62,977)											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		(62,977)	(45,461)	(29)	(3,843)	(4,228)	(128)	(457)	(892)	(36)	(3,223)	(4,680)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total Accumulated Depreciation		**(62,977)**	**(45,461)**	**(29)**	**(3,843)**	**(4,228)**	**(128)**	**(457)**	**(892)**	**(36)**	**(3,223)**	**(4,680)**	
OTHER RATE BASE ITEMS													
Other Rate Base Items													
Material & Supplies		699											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	699	496	0	43	47	1	5	10	0	25	71	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		699	496	0	43	47	1	5	10	0	25	71	
Cash Working Capital		1,769											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	1,769	1,254	1	108	120	4	13	26	1	64	179	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,769	1,254	1	108	120	4	13	26	1	64	179	
Deferred Storm Damage		3,606											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	3,606	2,555	2	220	245	7	27	54	2	131	364	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3,606	2,555	2	220	245	7	27	54	2	131	364	

Penn Power Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Customer Deposits		(7,833)											CUS
- Demand	Deposits	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer		(7,833)	(3,343)	(7)	(542)	(2,905)	(301)	(467)	(259)	(10)	(0)	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		(7,833)	(3,343)	(7)	(542)	(2,905)	(301)	(467)	(259)	(10)	(0)	-	
Customer Advances		-											CUS
- Demand	CUS-RES	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer		-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
ADIT		(18,319)											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(18,319)	(12,981)	(8)	(1,117)	(1,243)	(36)	(137)	(273)	(11)	(663)	(1,849)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(18,319)	(12,981)	(8)	(1,117)	(1,243)	(36)	(137)	(273)	(11)	(663)	(1,849)	
Capitalized Pension and OPEB		(518)											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(518)	(367)	(0)	(32)	(35)	(1)	(4)	(8)	(0)	(19)	(52)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(518)	(367)	(0)	(32)	(35)	(1)	(4)	(8)	(0)	(19)	(52)	
Total Other Rate Base Items		(20,596)											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		(20,596)	(12,387)	(13)	(1,320)	(3,771)	(326)	(562)	(449)	(17)	(462)	(1,288)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		(20,596)	(12,387)	(13)	(1,320)	(3,771)	(326)	(562)	(449)	(17)	(462)	(1,288)	
Total Rate Base		**43,409**											
- Demand		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	
- Customer		**43,409**	**32,832**	**16**	**2,558**	**551**	**(198)**	**(84)**	**497**	**20**	**769**	**6,448**	
- Commodity		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	
Total		**43,409**	**32,832**	**16**	**2,558**	**551**	**(198)**	**(84)**	**497**	**20**	**769**	**6,448**	

Penn Power Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
OPERATIONS & MAINTENANCE EXPENSES													
Transmission Expenses													
Operations Expenses													
(560) Operating Supervision & Engineering		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(561) Load Dispatch		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(562) Station Expenses		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(563) Overhead Line Expenses		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(565) Transmission of Electricity by Others		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(566) Miscellaneous transmission expenses		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
Total Trans. Operations Expenses		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
Maintenance Expense													
(568) Maintenance Supervision and Engineering		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(569) Maintenance of Structures		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(570) Maintenance of Station Equipment		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	

Penn Power Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(571) Maintenance of Overhead Lines		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(572) Maintenance of miscellaneous distribution plant		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
Total Trans. Maintenance Expenses		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
Total Transmission Expenses		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	

Penn Power Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Distribution Expenses													
Operations Expenses													
(580) Operation Supervision & Engineering		45											DistOpExp-CS
- Demand	DistOpExp-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DistOpExp-CS-C	45	34	0	3	5	0	1	1	0	-	-	100%
- Commodity	DistOpExp-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		45	34	0	3	5	0	1	1	0	-	-	
(581) Load Dispatching		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(582) Station Expenses		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(583) Overhead line expenses		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(584) Underground line expenses		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(586) Meter expenses		66											CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	Meters	66	51	0	5	7	0	1	2	0	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		66	51	0	5	7	0	1	2	0	-	-	
(588) Miscellaneous distribution expenses		207											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	207	147	0	13	14	0	2	3	0	8	21	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		207	147	0	13	14	0	2	3	0	8	21	

Penn Power Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(589) Rents		5											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	5	3	0	0	0	0	0	0	0	0	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		5	3	0	0	0	0	0	0	0	0	0	
Total Dist. Operations Expenses		324											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		324	236	0	21	26	1	3	7	0	8	21	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		324	236	0	21	26	1	3	7	0	8	21	
Maintenance Expense													
(590) Maintenance Supervision and Engineering		3											DistMtExp-CS
- Demand	DistMtExp-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DistMtExp-CS-C	3	2	0	0	0	0	0	0	0	-	0	100%
- Commodity	DistMtExp-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3	2	0	0	0	0	0	0	0	-	0	
(591) Maintenance of Structures		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(592) Maintenance of Station Equipment		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(593) Maintenance of Overhead Lines		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(594) Maintenance of underground lines		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(595) Maintenance of line transformers		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(596) Maintenance of street lighting and signal systems		58											CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	STLT-Direct	58	-	-	-	-	-	-	-	-	-	58	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		58	-	-	-	-	-	-	-	-	-	58	

Penn Power Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(597) Maintenance of meters		598											CUS
- Demand	Meters	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer		598	459	0	44	62	2	10	20	0	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		598	459	0	44	62	2	10	20	0	-	-	
(598) Maintenance of miscellaneous distribution plant		22											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	22	16	0	1	2	0	0	0	0	1	2	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		22	16	0	1	2	0	0	0	0	1	2	
Total Dist. Maintenance Expenses		681											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		681	477	0	46	64	2	10	20	1	1	60	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		681	477	0	46	64	2	10	20	1	1	60	
Total Distribution Expenses		1,004											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		1,004	713	1	67	90	3	14	27	1	8	82	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		1,004	713	1	67	90	3	14	27	1	8	82	
Customer Accounts													
(901) Supervision		8											CUS
- Demand	CUSTACCLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	CUSTACCLAB-CS-C	8	7	0	0	0	0	0	0	0	0	0	100%
- Commodity	CUSTACCLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		8	7	0	0	0	0	0	0	0	0	0	
(902) Meter Reading Expenses		166											CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	MR-Exp	166	145	0	11	8	0	0	0	0	1	0	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		166	145	0	11	8	0	0	0	0	1	0	
(903) Collections & Records		2,802											CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	ACC903	2,802	2,499	1	161	124	2	2	1	1	10	1	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,802	2,499	1	161	124	2	2	1	1	10	1	
(904) Uncollectables		1,498											CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	Uncollectibles	1,498	1,385	0	20	53	16	18	-	0	2	4	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,498	1,385	0	20	53	16	18	-	0	2	4	

Penn Power Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(905) Misc. Customer Accounts		113											CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	CUS-TOT	113	99	0	8	6	0	0	0	0	0	0	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		113	99	0	8	6	0	0	0	0	0	0	
Total Customer Accounts and Services		4,587											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		4,587	4,135	2	200	191	19	20	1	2	13	5	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		4,587	4,135	2	200	191	19	20	1	2	13	5	
Customer Information													
(907) Supervision		-											CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	CUS-TOT	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(908) Customer Information		966											CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	ACC908	966	796	1	91	70	1	1	0	1	6	1	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		966	796	1	91	70	1	1	0	1	6	1	
(909) Advertising		14											CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	CUS-SEC	14	13	0	1	1	0	0	-	0	0	0	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		14	13	0	1	1	0	0	-	0	0	0	
(910) Misc. Expense		1,279											CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	ACC910	1,279	1,127	1	81	62	1	1	0	1	5	1	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,279	1,127	1	81	62	1	1	0	1	5	1	
Total Customer Information		2,259											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		2,259	1,936	1	172	132	2	2	1	1	11	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		2,259	1,936	1	172	132	2	2	1	1	11	1	
Sales													
(911) Sales Supervision		22											CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	CUS-TOT	22	20	0	1	1	0	0	0	0	0	0	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		22	20	0	1	1	0	0	0	0	0	0	
(913) Advertising Expense		-											CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	CUS-TOT	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
Total Sales		22											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		22	20	0	1	1	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		22	20	0	1	1	0	0	0	0	0	0	

Penn Power Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Administrative & General Expense													
(920) Administrative and General Salaries		(86)											NONAGLAB-CS
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-C	(86)	(72)	(0)	(5)	(5)	(0)	(0)	(1)	(0)	(0)	(2)	100%
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(86)	(72)	(0)	(5)	(5)	(0)	(0)	(1)	(0)	(0)	(2)	
(921 Office Supplies		188											NONAGLAB-CS
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-C	188	158	0	12	11	0	1	1	0	1	4	100%
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		188	158	0	12	11	0	1	1	0	1	4	
(922) Admin Expenses		-											NONAGLAB-CS
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-C	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(923) Outside Services		1,564											NONAGLAB-CS
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-C	1,564	1,310	1	98	92	2	7	12	1	8	35	100%
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,564	1,310	1	98	92	2	7	12	1	8	35	
(924) Property Insurance		3											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	3	2	0	0	0	0	0	0	0	0	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3	2	0	0	0	0	0	0	0	0	0	
(925) Injury and Damages		39											DISTLAB-CS
- Demand	DISTLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTLAB-CS-C	39	28	0	3	4	0	1	1	0	0	3	100%
- Commodity	DISTLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		39	28	0	3	4	0	1	1	0	0	3	
(926) Pension and Benefits		940											NONAGLAB-CS
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-C	940	787	0	59	55	1	4	7	1	5	21	100%
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		940	787	0	59	55	1	4	7	1	5	21	
(928) Regulatory Commission Expense		67											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	67	47	0	4	5	0	1	1	0	2	7	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		67	47	0	4	5	0	1	1	0	2	7	
(930.1) General Advertising		0											NONAGLAB-CS
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-C	0	0	0	0	0	0	0	0	0	0	0	100%
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	
(903.2) Misc. Expense		90											NONAGLAB-CS
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-C	90	76	0	6	5	0	0	1	0	0	2	100%
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		90	76	0	6	5	0	0	1	0	0	2	

Penn Power Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(931) Misc. Rent		8											NONAGLAB-CS
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-C	8	7	0	1	0	0	0	0	0	0	0	100%
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		8	7	0	1	0	0	0	0	0	0	0	
(935) Maint. Of General Plant		44											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	44	31	0	3	3	0	0	1	0	2	4	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		44	31	0	3	3	0	0	1	0	2	4	
(9XX) Open		-											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
Total A&G Expense		2,859											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		2,859	2,375	1	179	170	4	13	23	2	18	75	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		2,859	2,375	1	179	170	4	13	23	2	18	75	
Total O&M Expenses		10,731											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		10,731	9,178	5	620	584	28	48	52	5	50	163	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		**10,731**	**9,178**	**5**	**620**	**584**	**28**	**48**	**52**	**5**	**50**	**163**	

Penn Power Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
DEPRECIATION EXPENSE													
Depreciation Expense													
(403-303) Intangible		180											OpExp-CS
- Demand	OpExp-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	OpExp-CS-C	180	156	0	10	9	1	1	1	0	1	2	100%
- Commodity	OpExp-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		180	156	0	10	9	1	1	1	0	1	2	
(403-350) Transm Land		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-352) Transm Strucutres		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-353) Transm Station Equipment		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-354) Transm Towers & Fixtures		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-355) Transm Poles & Fixtures		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-356) Transm OH Conductors		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-357) Transm UG Conduit		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-358) Transm UG Conductors		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-359) Transm Roads		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	

Penn Power Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(403-360) Land		-											DIST_364-368-CS
- Demand	DIST_364-368-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DIST_364-368-CS-C	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DIST_364-368-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-361) Structures		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-362) Station Equip		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-364) Poles		49											CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	STLT-Direct	49	-	-	-	-	-	-	-	-	-	49	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		49	-	-	-	-	-	-	-	-	-	49	
(403-365) OH Conductors		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-366) UG Conduit		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-367) UG Conductors		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-368) Line Transformers		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-369) Services		619											CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	CUS-SEC	619	542	0	41	31	1	0	-	0	3	0	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		619	542	0	41	31	1	0	-	0	3	0	

Penn Power Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(403-370) Meters		3,994											CUS
- Demand	Meters	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer		3,994	3,067	2	296	414	15	66	131	3	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		3,994	3,067	2	296	414	15	66	131	3	-	-	
(403-371) Install on Cust Premise		72											CUS
- Demand	OL-Direct	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer		72	-	-	-	-	-	-	-	-	72	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		72	-	-	-	-	-	-	-	-	72	-	
(403-372) Leased Property Cust. Prem.		-											CUS
- Demand	OL-Direct	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer		-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-373) Streetlight		548											CUS
- Demand	STLT-Direct	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer		548	-	-	-	-	-	-	-	-	-	548	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		548	-	-	-	-	-	-	-	-	-	548	
(403-389) Land		-											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-390) Structures		27											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	27	19	0	2	2	0	0	0	0	1	3	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		27	19	0	2	2	0	0	0	0	1	3	
(403-391) Office Equipment		38											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	38	27	0	2	3	0	0	1	0	1	4	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		38	27	0	2	3	0	0	1	0	1	4	
(403-392) Transportation		17											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	17	12	0	1	1	0	0	0	0	1	2	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		17	12	0	1	1	0	0	0	0	1	2	
(403-393) Stores Equip		0											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	0	0	0	0	0	0	0	0	0	0	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	
(403-394) Tools, Shop & Garage Equip		20											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	20	14	0	1	1	0	0	0	0	1	2	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		20	14	0	1	1	0	0	0	0	1	2	

Penn Power Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(403-395) Laboratory Equip		0											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	0	0	0	0	0	0	0	0	0	0	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	
(403-396) Power Equipment		8											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	8	6	0	0	1	0	0	0	0	0	1	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		8	6	0	0	1	0	0	0	0	0	1	
(403-397) Communication Equip		119											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	119	84	0	7	8	0	1	2	0	4	12	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		119	84	0	7	8	0	1	2	0	4	12	
(403-398) Misc. Equip		-											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
Amortization and Depletion of Utility Plant		-											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Cost of Removal/Salvage		-											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Average Net Salvage		-											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Depreciation Expense		622											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	622	441	0	38	42	1	5	9	0	23	63	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		622	441	0	38	42	1	5	9	0	23	63	
Total Depreciation Expense		6,314											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		6,314	4,368	3	399	513	17	73	145	4	106	686	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		**6,314**	**4,368**	**3**	**399**	**513**	**17**	**73**	**145**	**4**	**106**	**686**	

Penn Power Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Amortization													
Amortization		-											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
Removal of Retained Riders		-											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
Eliminate Amort per IS		-											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
Storm Reserve Amortization		818											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	818	580	0	50	56	2	6	12	0	30	83	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		818	580	0	50	56	2	6	12	0	30	83	
Extraordinary Storm Reserve Amort		793											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	793	562	0	48	54	2	6	12	0	29	80	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		793	562	0	48	54	2	6	12	0	29	80	
COVID-19 Reg Asset Amort		142											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	142	101	0	9	10	0	1	2	0	5	14	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		142	101	0	9	10	0	1	2	0	5	14	
Streetlight Reg Asset Amort		276											CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	STLT-Direct	276	-	-	-	-	-	-	-	-	-	276	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		276	-	-	-	-	-	-	-	-	-	276	
Verizon Pole Attach Amort		416											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	416	295	0	25	28	1	3	6	0	15	42	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		416	295	0	25	28	1	3	6	0	15	42	
Total Depreciation and Amortization		8,760											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		8,760	5,906	4	531	660	22	89	177	5	184	1,181	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		**8,760**	**5,906**	**4**	**531**	**660**	**22**	**89**	**177**	**5**	**184**	**1,181**	

Penn Power Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Taxes Other than Income													
Gross Receipt Taxes		893											DISTPLT-CS
- Demand	Revenues	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	Revenues	893	651	1	36	99	30	32	32	1	4	7	100%
- Commodity	Revenues	-	-	-	-	-	-	-	-	-	-	-	0%
Total		893	651	1	36	99	30	32	32	1	4	7	
Payroll Taxes		66											LABOR-CS
- Demand	LABOR-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	LABOR-CS-C	66	55	0	4	4	0	0	1	0	0	2	100%
- Commodity	LABOR-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		66	55	0	4	4	0	0	1	0	0	2	
PURTA Taxes		48											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	48	34	0	3	3	0	0	1	0	2	5	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		48	34	0	3	3	0	0	1	0	2	5	
Real Estate Taxes		10											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	10	7	0	1	1	0	0	0	0	0	1	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		10	7	0	1	1	0	0	0	0	0	1	
Sales & Use Taxes		-											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
Misc. Taxes		-											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
IS Adj, Payroll Taxes		-											LABOR-CS
- Demand	LABOR-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	LABOR-CS-C	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	LABOR-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
Other Taxes		0											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	0	0	0	0	0	0	0	0	0	0	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	
Total Taxes Other than Income		1,016											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		1,016	747	1	44	106	30	33	33	1	6	14	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total Taxes Other than Income		1,016	747	1	44	106	30	33	33	1	6	14	
Total Operating Expenses		**20,507**											
- Demand		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	
- Customer		**20,507**	**15,830**	**9**	**1,195**	**1,350**	**80**	**170**	**262**	**11**	**240**	**1,358**	
- Commodity		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	
Total		**20,507**	**15,830**	**9**	**1,195**	**1,350**	**80**	**170**	**262**	**11**	**240**	**1,358**	

Penn Power Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
UTILITY PLANT				
Intangible Plant				
(301) Organization				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(302) Franchises and Consents				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(303) Intangible Plant				
- Demand	OpExp-SUB-D	OpExp-PRI-D	OpExp-SEC-D	OpExp-CS-D
- Customer	OpExp-SUB-C	OpExp-PRI-C	OpExp-SEC-C	OpExp-CS-C
- Commodity	OpExp-SUB-E	OpExp-PRI-E	OpExp-SEC-E	OpExp-CS-E
Total				
Distribution Plant				
(350) Transmission Land				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(352) Transmission Structures				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(353) Trans. Station Equipment				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(354) Trans. Towers & Fixtures				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(355) Trans. Poles & Fixtures				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(356) Trans. OH Conductors				
- Demand	NCP			
- Customer				
- Commodity				
Total				

Penn Power Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
(357) Underground Conduit				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(358) Trans. UG Conductors				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(359) Trans. Roads				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(360) Land and Land Rights				
- Demand	DIST_364-368-SUB-D	DIST_364-368-PRI-D	DIST_364-368-SEC-D	DIST_364-368-CS-D
- Customer	DIST_364-368-SUB-C	DIST_364-368-PRI-C	DIST_364-368-SEC-C	DIST_364-368-CS-C
- Commodity	DIST_364-368-SUB-E	DIST_364-368-PRI-E	DIST_364-368-SEC-E	DIST_364-368-CS-E
Total				
(361) Structures and Improvements				
- Demand	NCP	NCP		
- Customer				
- Commodity				
Total				
(362) Station Equipment				
- Demand	NCP	NCP		
- Customer				
- Commodity				
Total				
(364) Poles, Towers & Fixtures				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	STLT-Direct
- Commodity				
Total				
(365) Overhead Conductors & Devices				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				
(366) Underground Conduit				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				

Penn Power Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
(367) Underground Conductors & Device				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				
(368) Line Transformers				
- Demand		NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				
(369) Services				
- Demand				
- Customer				CUS-SEC
- Commodity				
Total				
(370) Meters				
- Demand				
- Customer				Meters
- Commodity				
Total				
(371) Customer Premises				
- Demand				
- Customer				OL-Direct
- Commodity				
Total				
(372) Leased Property Cust. Prem.				
- Demand				
- Customer				OL-Direct
- Commodity				
Total				
(373) Streetlight				
- Demand				
- Customer				STLT-Direct
- Commodity				
Total				
General Plant				
(389) Land				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(390) Structures				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(391) Office Equipment				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(392) Transportation				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				

Penn Power Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
(393) Stores Equipment				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(394) Tools & Garage Equip.				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(395) Laboratory				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(396) Power Equipment				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(397) Communication Equipment				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(398) Misc. Equipment				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
ACCUMULATED DEPRECIATION				
Accumulated Depreciation				
(108-302) Franchise & Consents				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(108-303) Intangible Plant				
- Demand	OpExp-SUB-D	OpExp-PRI-D	OpExp-SEC-D	OpExp-CS-D
- Customer	OpExp-SUB-C	OpExp-PRI-C	OpExp-SEC-C	OpExp-CS-C
- Commodity	OpExp-SUB-E	OpExp-PRI-E	OpExp-SEC-E	OpExp-CS-E
Total				
(108-350) Transm Land				
- Demand	NCP	-	-	-
- Customer	-	-	-	-
- Commodity	-	-	-	-
Total				

Penn Power Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
(108-352) Transm Structures				
- Demand	NCP	-	-	-
- Customer	-	-	-	-
- Commodity	-	-	-	-
Total				
(108-353) Transm Station Equipment				
- Demand	NCP	-	-	-
- Customer	-	-	-	-
- Commodity	-	-	-	-
Total				
(108-354) Transm Towers & Fixtures				
- Demand	NCP	-	-	-
- Customer	-	-	-	-
- Commodity	-	-	-	-
Total				
(108-355) Transm Poles & Fixtures				
- Demand	NCP	-	-	-
- Customer	-	-	-	-
- Commodity	-	-	-	-
Total				
(108-356) Transm OH Conductors				
- Demand	NCP	-	-	-
- Customer	-	-	-	-
- Commodity	-	-	-	-
Total				
(108-357) Transm Underground Conduit				
- Demand	NCP	-	-	-
- Customer	-	-	-	-
- Commodity	-	-	-	-
Total				
(108-358) Transm UG Conductors				
- Demand	NCP	-	-	-
- Customer	-	-	-	-
- Commodity	-	-	-	-
Total				
(108-359) Transm Roads				
- Demand	NCP	-	-	-
- Customer	-	-	-	-
- Commodity	-	-	-	-
Total				
(108-360) Land				
- Demand	DIST_364-368-SUB-D	DIST_364-368-PRI-D	DIST_364-368-SEC-D	DIST_364-368-CS-D
- Customer	DIST_364-368-SUB-C	DIST_364-368-PRI-C	DIST_364-368-SEC-C	DIST_364-368-CS-C
- Commodity	DIST_364-368-SUB-E	DIST_364-368-PRI-E	DIST_364-368-SEC-E	DIST_364-368-CS-E
Total				
(108-361) Structures				
- Demand		NCP		
- Customer				
- Commodity				
Total				
(108-362) Station Equip				
- Demand	NCP	NCP		
- Customer				
- Commodity				
Total				
(108-364) Poles				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	STLT-Direct
- Commodity				
Total				
(108-365) OH Conductors				
- Demand	NCP	NCP-PRI	NCP-SEC	-
- Customer		CUS-PRI	CUS-SEC	-
- Commodity		-	-	-

Penn Power Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
Total				
(108-366) UG Conduit				
- Demand	NCP	NCP-PRI	NCP-SEC	-
- Customer		CUS-PRI	CUS-SEC	-
- Commodity		-	-	-
Total				
(108-367) UG Cond & Dev				
- Demand	NCP	NCP-PRI	NCP-SEC	-
- Customer		CUS-PRI	CUS-SEC	-
- Commodity		-	-	-
Total				
(108-368) Line Transformers				
- Demand	-	NCP-PRI	NCP-SEC	-
- Customer	-	CUS-PRI	CUS-SEC	-
- Commodity	-	-	-	-
Total				
(108-369) Services				
- Demand	-	-	-	-
- Customer	-	-	-	CUS-SEC
- Commodity	-	-	-	-
Total				
(108-370) Meters				
- Demand	-	-	-	-
- Customer	-	-	-	Meters
- Commodity	-	-	-	-
Total				
(108-371) Install on Cust Premise				
- Demand	-	-	-	-
- Customer	-	-	-	OL-Direct
- Commodity	-	-	-	-
Total				
(108-372) Leased Property Cust. Prem.				
- Demand	-	-	-	-
- Customer	-	-	-	OL-Direct
- Commodity	-	-	-	-
Total				
(108-373) Street Lighting				
- Demand	-	-	-	-
- Customer	-	-	-	STLT-Direct
- Commodity	-	-	-	-
Total				

Penn Power Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
(108-389) Land & Land Rights				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(108-390) Struct & Impmnts -				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(108-391) Office Furn & Equip				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(108-392) Transportation Equip				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(108-393) Stores Equip				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(108-394) Tools, Shop & Garage Equip				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(108-395) Laboratory Equip				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(108-396) Power Operated Equip				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(108-397) Communication Equip				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(108-398) MISC Equip				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				

Penn Power Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
OTHER RATE BASE ITEMS				
Other Rate Base Items				
Material & Supplies				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Cash Working Capital				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Deferred Storm Damage				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Customer Deposits				
- Demand				
- Customer				Deposits
- Commodity				
Total				
Customer Advances				
- Demand				
- Customer				CUS-RES
- Commodity				
Total				
ADIT				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Capitalized Pension and OPEB				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				

Penn Power Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
OPERATIONS & MAINTENANCE EXPENSES				
Transmission Expenses				
Operations Expenses				
(560) Operating Supervision & Engineering				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(561) Load Dispatch				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(562) Station Expenses				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(563) Overhead Line Expenses				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(565) Transmission of Electricity by Others				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(566) Miscellaneous transmission expenses				
- Demand	NCP			
- Customer				
- Commodity				
Total				

Penn Power Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
Maintenance Expense				
(568) Maintenance Supervision and Engineering				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(569) Maintenance of Structures				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(570) Maintenance of Station Equipment				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(571) Maintenance of Overhead Lines				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(572) Maintenance of miscellaneous distribution plant				
- Demand	NCP			
- Customer				
- Commodity				
Total				
Distribution Expenses				
Operations Expenses				
(580) Operation Supervision & Engineering				
- Demand	DistOpExp-SUB-D	DistOpExp-PRI-D	DistOpExp-SEC-D	DistOpExp-CS-D
- Customer	DistOpExp-SUB-C	DistOpExp-PRI-C	DistOpExp-SEC-C	DistOpExp-CS-C
- Commodity	DistOpExp-SUB-E	DistOpExp-PRI-E	DistOpExp-SEC-E	DistOpExp-CS-E
Total				
(581) Load Dispatching				
- Demand	NCP	NCP		
- Customer				
- Commodity				
Total				
(582) Station Expenses				
- Demand	NCP	NCP		
- Customer				
- Commodity				
Total				
(583) Overhead line expenses				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				
(584) Underground line expenses				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				

Penn Power Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
(586) Meter expenses				
- Demand				
- Customer				Meters
- Commodity				
Total				
(588) Miscellaneous distribution expenses				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(589) Rents				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Maintenance Expense				
(590) Maintenance Supervision and Engineering				
- Demand	DistMtExp-SUB-D	DistMtExp-PRI-D	DistMtExp-SEC-D	DistMtExp-CS-D
- Customer	DistMtExp-SUB-C	DistMtExp-PRI-C	DistMtExp-SEC-C	DistMtExp-CS-C
- Commodity	DistMtExp-SUB-E	DistMtExp-PRI-E	DistMtExp-SEC-E	DistMtExp-CS-E
Total				
(591) Maintenance of Structures				
- Demand	NCP	NCP		
- Customer				
- Commodity				
Total				

Penn Power Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
(592) Maintenance of Station Equipment				
- Demand	NCP	NCP		
- Customer				
- Commodity				
Total				
(593) Maintenance of Overhead Lines				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				
(594) Maintenance of underground lines				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				
(595) Maintenance of line transformers				
- Demand		NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				
(596) Maintenance of street lighting and signal systems				
- Demand				
- Customer				STLT-Direct
- Commodity				
Total				
(597) Maintenance of meters				
- Demand				
- Customer				Meters
- Commodity				
Total				
(598) Maintenance of miscellaneous distribution plant				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				

Penn Power Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
Customer Accounts				
(901) Supervision				
- Demand				CUSTACCLAB-CS-D
- Customer				CUSTACCLAB-CS-C
- Commodity				CUSTACCLAB-CS-E
Total				
(902) Meter Reading Expenses				
- Demand				
- Customer				MR-Exp
- Commodity				
Total				
(903) Collections & Records				
- Demand				
- Customer				ACC903
- Commodity				
Total				
(904) Uncollectables				
- Demand				
- Customer				Uncollectibles
- Commodity				
Total				
(905) Misc. Customer Accounts				
- Demand				
- Customer				CUS-TOT
- Commodity				
Total				
Customer Information				
(907) Supervision				
- Demand				
- Customer				CUS-TOT
- Commodity				
Total				
(908) Customer Information				
- Demand				
- Customer				ACC908
- Commodity				
Total				
(909) Advertising				
- Demand				
- Customer				CUS-SEC
- Commodity				
Total				
(910) Misc. Expense				
- Demand				
- Customer				ACC910
- Commodity				
Total				

Penn Power Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
Sales				
(911) Sales Supervision				
- Demand				
- Customer				CUS-TOT
- Commodity				
Total				
(913) Advertising Expense				
- Demand				
- Customer				CUS-TOT
- Commodity				
Total				
Administrative & General Expense				
(920) Administrative and General Salaries				
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E
Total				
(921 Office Supplies				
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E
Total				
(922) Admin Expenses				
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E
Total				
(923) Outside Services				
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E
Total				
(924) Property Insurance				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				

Penn Power Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
(925) Injury and Damages				
- Demand	DISTLAB-SUB-D	DISTLAB-PRI-D	DISTLAB-SEC-D	DISTLAB-CS-D
- Customer	DISTLAB-SUB-C	DISTLAB-PRI-C	DISTLAB-SEC-C	DISTLAB-CS-C
- Commodity	DISTLAB-SUB-E	DISTLAB-PRI-E	DISTLAB-SEC-E	DISTLAB-CS-E
Total				
(926) Pension and Benefits				
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E
Total				
(928) Regulatory Commission Expense				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(930.1) General Advertising				
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E
Total				
(903.2) Misc. Expense				
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E
Total				
(931) Misc. Rent				
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E
Total				
(935) Maint. Of General Plant				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(9XX) Open				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
DEPRECIATION EXPENSE				
Depreciation Expense				
(403-303) Intangible				
- Demand	OpExp-SUB-D	OpExp-PRI-D	OpExp-SEC-D	OpExp-CS-D
- Customer	OpExp-SUB-C	OpExp-PRI-C	OpExp-SEC-C	OpExp-CS-C
- Commodity	OpExp-SUB-E	OpExp-PRI-E	OpExp-SEC-E	OpExp-CS-E
Total				
(403-350) Transm Land				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
Total				

Penn Power Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
(403-352) Transm Strucutres				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
Total				
(403-353) Transm Station Equipment				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
Total				
(403-354) Transm Towers & Fixtures				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
Total				
(403-355) Transm Poles & Fixtures				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
Total				
(403-356) Transm OH Conductors				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
Total				
(403-357) Transm UG Conduit				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
Total				
(403-358) Transm UG Conductors				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
Total				
(403-359) Transm Roads				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
Total				
(403-360) Land				
- Demand	DIST_364-368-SUB-D	DIST_364-368-PRI-D	DIST_364-368-SEC-D	DIST_364-368-CS-D
- Customer	DIST_364-368-SUB-C	DIST_364-368-PRI-C	DIST_364-368-SEC-C	DIST_364-368-CS-C
- Commodity	DIST_364-368-SUB-E	DIST_364-368-PRI-E	DIST_364-368-SEC-E	DIST_364-368-CS-E
Total				
(403-361) Structures				
- Demand		NCP		
- Customer				
- Commodity				
Total				

Penn Power Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
(403-362) Station Equip				
- Demand	NCP	NCP		
- Customer				
- Commodity				
Total				
(403-364) Poles				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	STLT-Direct
- Commodity				
Total				
(403-365) OH Conductors				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				
(403-366) UG Conduit				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				

Penn Power Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
(403-367) UG Conductors				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				
(403-368) Line Transformers				
- Demand		NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				
(403-369) Services				
- Demand				
- Customer				CUS-SEC
- Commodity				
Total				
(403-370) Meters				
- Demand				
- Customer				Meters
- Commodity				
Total				
(403-371) Install on Cust Premise				
- Demand				
- Customer				OL-Direct
- Commodity				
Total				
(403-372) Leased Property Cust. Prem.				
- Demand				
- Customer				OL-Direct
- Commodity				
Total				
(403-373) Streetlight				
- Demand				
- Customer				STLT-Direct
- Commodity				
Total				
(403-389) Land				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(403-390) Structures				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(403-391) Office Equipment				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(403-392) Transportation				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				

Penn Power Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
(403-393) Stores Equip				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(403-394) Tools, Shop & Garage Equip				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(403-395) Laboratory Equip				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(403-396) Power Equipment				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(403-397) Communication Equip				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(403-398) Misc. Equip				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Amortization and Depletion of Utility Plant				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
IS Adj - Cost of Removal/Salvage				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
IS Adj - Average Net Salvage				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
IS Adj - Depreciation Expense				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				

Penn Power Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
Amortization				
Amortization	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Demand	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Customer	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
- Commodity				
Total				
Removal of Retained Riders				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Eliminate Amort per IS				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Storm Reserve Amortization				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Extraordinary Storm Reserve Amort				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
COVID-19 Reg Asset Amort				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Streetlight Reg Asset Amort				
- Demand				
- Customer				STLT-Direct
- Commodity				
Total				
Verizon Pole Attach Amort				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				

Penn Power Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
TAXES				
Taxes Other than Income				
Gross Receipt Taxes				
- Demand	Revenues	Revenues	Revenues	Revenues
- Customer	Revenues	Revenues	Revenues	Revenues
- Commodity	Revenues	Revenues	Revenues	Revenues
Total				
Payroll Taxes				
- Demand	LABOR-SUB-D	LABOR-PRI-D	LABOR-SEC-D	LABOR-CS-D
- Customer	LABOR-SUB-C	LABOR-PRI-C	LABOR-SEC-C	LABOR-CS-C
- Commodity	LABOR-SUB-E	LABOR-PRI-E	LABOR-SEC-E	LABOR-CS-E
Total				
PURTA Taxes				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Real Estate Taxes				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Sales & Use Taxes				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Misc. Taxes				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
IS Adj, Payroll Taxes				
- Demand	LABOR-SUB-D	LABOR-PRI-D	LABOR-SEC-D	LABOR-CS-D
- Customer	LABOR-SUB-C	LABOR-PRI-C	LABOR-SEC-C	LABOR-CS-C
- Commodity	LABOR-SUB-E	LABOR-PRI-E	LABOR-SEC-E	LABOR-CS-E
Total				
Other Taxes				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				

Penn Power Rate District Allocation to Customer Classes CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
UTILITY PLANT				
Total Intangible Plant				
(301) Organization	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(302) Franchises and Consents	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(303) Intangible Plant	OpExp-SUB	OpExp-PRI	OpExp-SEC	OpExp-CS
Distribution Plant				
(350) Transmission Land	DEM			
(352) Transmission Structures	DEM			
(353) Trans. Station Equipment	DEM			
(354) Trans. Towers & Fixtures	DEM			
(355) Trans. Poles & Fixtures	DEM			
(356) Trans. OH Conductors	DEM			
(357) Underground Conduit	DEM			
(358) Trans. UG Conductors	DEM			
(359) Trans. Roads	DEM			
(360) Land and Land Rights	DIST_364-368-SUB	DIST_364-368-PRI	DIST_364-368-SEC	DIST_364-368-CS
(361) Structures and Improvements	DEM	DEM		
(362) Station Equipment	DEM	DEM		
(364) Poles, Towers & Fixtures	DEM	364P	364S	CUS
(365) Overhead Conductors & Devices	DEM	365P	365S	
(366) Underground Conduit	DEM	366P	366S	
(367) Underground Conductors & Device	DEM	367P	367S	
(368) Line Transformers	DEM	368P	368S	
(369) Services				CUS
(370) Meters				CUS
(371) Customer Premises				CUS
(372) Leased Property Cust. Prem.				CUS
(373) Streetlight				CUS

Penn Power Rate District Allocation to Customer Classes CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
General Plant				
(389) Land	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(390) Structures	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(391) Office Equipment	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(392) Transportation	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(393) Stores Equipment	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(394) Tools & Garage Equip.	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(395) Laboratory	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(396) Power Equipment	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(397) Communication Equipment	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(398) Misc. Equipment	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS

Penn Power Rate District Allocation to Customer Classes CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
ACCUMULATED DEPRECIATION				
Accumulated Depreciation				
(108-302) Franchise & Consents	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-303) Intangible Plant	OpExp-SUB	OpExp-PRI	OpExp-SEC	OpExp-CS
(108-350) Transm Land	DEM			
(108-352) Transm Structures	DEM			
(108-353) Transm Station Equipment	DEM			
(108-354) Transm Towers & Fixtures	DEM			
(108-355) Transm Poles & Fixtures	DEM			
(108-356) Transm OH Conductors	DEM			
(108-357) Transm Underground Conduit	DEM			
(108-358) Transm UG Conductors	DEM			
(108-359) Transm Roads	DEM			
(108-360) Land	DIST_364-368-SUB	DIST_364-368-PRI	DIST_364-368-SEC	DIST_364-368-CS
(108-361) Structures	DEM	DEM		
(108-362) Station Equip	DEM	DEM		
(108-364) Poles	DEM	364P	364S	CUS
(108-365) OH Conductors	DEM	365P	365S	
(108-366) UG Conduit	DEM	366P	366S	
(108-367) UG Cond & Dev	DEM	367P	367S	
(108-368) Line Transformers	DEM	368P	368S	
(108-369) Services				CUS
(108-370) Meters				CUS
(108-371) Install on Cust Premise				CUS
(108-372) Leased Property Cust. Prem.				CUS
(108-373) Street Lighting				CUS
(108-389) Land & Land Rights	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-390) Struct & Impmnts -	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-391) Office Furn & Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-392) Transportation Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-393) Stores Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-394) Tools, Shop & Garage Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-395) Laboratory Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-396) Power Operated Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-397) Communication Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-398) MISC Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS

Penn Power Rate District Allocation to Customer Classes CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
OTHER RATE BASE ITEMS				
Other Rate Base Items				
Material & Supplies	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Cash Working Capital	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Deferred Storm Damage	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Customer Deposits				CUS
Customer Advances				CUS
ADIT	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Capitalized Pension and OPEB	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS

Penn Power Rate District Allocation to Customer Classes CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
OPERATIONS & MAINTENANCE EXPENSES				
Transmission Expenses				
Operations Expenses				
(560) Operating Supervision & Engineering	DEM			
(561) Load Dispatch	DEM			
(562) Station Expenses	DEM			
(563) Overhead Line Expenses	DEM			
(565) Transmission of Electricity by Others	DEM			
(566) Miscellaneous transmission expenses	DEM			
Maintenance Expense				
(568) Maintenance Supervision and Engineering	DEM			
(569) Maintenance of Structures	DEM			
(570) Maintenance of Station Equipment	DEM			
(571) Maintenance of Overhead Lines	DEM			
(572) Maintenance of miscellaneous distribution	DEM			
Distribution Expenses				
Operations Expenses				
(580) Operation Supervision & Engineering	DistOpExp-SUB	DistOpExp-PRI	DistOpExp-SEC	DistOpExp-CS
(581) Load Dispatching	DEM	DEM		
(582) Station Expenses	DEM	DEM		
(583) Overhead line expenses	DEM	365P	365S	
(584) Underground line expenses	DEM	367P	367S	
(586) Meter expenses				CUS
(588) Miscellaneous distribution expenses	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(589) Rents	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Maintenance Expense				
(590) Maintenance Supervision and Engineering	DistMtExp-SUB	DistMtExp-PRI	DistMtExp-SEC	DistMtExp-CS
(591) Maintenance of Structures	DEM	DEM		
(592) Maintenance of Station Equipment	DEM	DEM		
(593) Maintenance of Overhead Lines	DEM	365P	365S	
(594) Maintenance of underground lines	DEM	367P	367S	
(595) Maintenance of line transformers	DEM	368P	368S	
(596) Maintenance of street lighting and signal systems				CUS
(597) Maintenance of meters				CUS
(598) Maintenance of miscellaneous distribution	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS

Penn Power Rate District Allocation to Customer Classes CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
Customer Accounts				
(901) Supervision				CUS
(902) Meter Reading Expenses				CUS
(903) Collections & Records				CUS
(904) Uncollectables				CUS
(905) Misc. Customer Accounts				CUS
(903) Collections & Records				
(907) Supervision				CUS
(908) Customer Information				CUS
(909) Advertising				CUS
(910) Misc. Expense				CUS
Sales				
(911) Sales Supervision				CUS
(913) Advertising Expense				CUS
Administrative & General Expense				
(920) Administrative and General Salaries	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(921 Office Supplies	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(922) Admin Expenses	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(923) Outside Services	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(924) Property Insurance	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(925) Injury and Damages	DISTLAB-SUB	DISTLAB-PRI	DISTLAB-SEC	DISTLAB-CS
(926) Pension and Benefits	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(928) Regulatory Commission Expense	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(930.1) General Advertising	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(903.2) Misc. Expense	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(931) Misc. Rent	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(935) Maint. Of General Plant	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(9XX) Open	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS

Penn Power Rate District Allocation to Customer Classes CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
DEPRECIATION EXPENSE				
Depreciation Expense				
(403-303) Intangible	OpExp-SUB	OpExp-PRI	OpExp-SEC	OpExp-CS
(403-350) Transm Land	DEM			
(403-352) Transm Strucutres	DEM			
(403-353) Transm Station Equipment	DEM			
(403-354) Transm Towers & Fixtures	DEM			
(403-355) Transm Poles & Fixtures	DEM			
(403-356) Transm OH Conductors	DEM			
(403-357) Transm UG Conduit	DEM			
(403-358) Transm UG Conductors	DEM			
(403-359) Transm Roads	DEM			
(403-360) Land	DIST_364-368-SUB	DIST_364-368-PRI	DIST_364-368-SEC	DIST_364-368-CS
(403-361) Structures	DEM	DEM		
(403-362) Station Equip	DEM	DEM		
(403-364) Poles	DEM	364P	364S	CUS
(403-365) OH Conductors	DEM	365P	365S	
(403-366) UG Conduit	DEM	366P	366S	
(403-367) UG Conductors	DEM	367P	367S	
(403-368) Line Transformers	DEM	368P	368S	
(403-369) Services				CUS
(403-370) Meters				CUS
(403-371) Install on Cust Premise				CUS
(403-372) Leased Property Cust. Prem.				CUS
(403-373) Streetlight				CUS
(403-389) Land	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-390) Structures	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-391) Office Equipment	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-392) Transportation	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-393) Stores Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-394) Tools, Shop & Garage Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-395) Laboratory Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-396) Power Equipment	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-397) Communication Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-398) Misc. Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Amortization and Depletion of Utility Plant	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
IS Adj - Cost of Removal/Salvage	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
IS Adj - Average Net Salvage	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
IS Adj - Depreciation Expense	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Amortization Expenses				
Amortization	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Removal of Retained Riders	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Eliminate Amort per IS	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Storm Reserve Amortization	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Extraordinary Storm Reserve Amort	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
COVID-19 Reg Asset Amort	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Streetlight Reg Asset Amort				CUS
Verizon Pole Attach Amort	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS

Penn Power Rate District Allocation to Customer Classes CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
TAXES				
Taxes Other than Income				
Gross Receipt Taxes	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Payroll Taxes	LABOR-SUB	LABOR-PRI	LABOR-SEC	LABOR-CS
PURTA Taxes	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Real Estate Taxes	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Sales & Use Taxes	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Misc. Taxes	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
IS Adj, Payroll Taxes	LABOR-SUB	LABOR-PRI	LABOR-SEC	LABOR-CS
Other Taxes	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS

Penn Power Rate District Summary of Allocators	Description	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT
External Allocators												
STLT-Direct	Direct to Street Lighting	100.00%										100.0%
OL-Direct	Direct to Area Lighting	100.00%									100.0%	
Revenues	Tariff Revenue Allocator	100.00%	72.9%	0.1%	4.1%	11.0%	3.4%	3.6%	3.6%	0.1%	0.4%	0.8%
CUS-RES	Customers - Residential	100.00%	99.9%	0.1%								
CUS-PRI	Number of Customers at Primary Level	100.00%	0.0%	0.0%	0.0%	9.2%	2.1%	88.0%	0.7%	0.0%	0.0%	0.0%
CUS-SEC	Number of Customers at Secondary Level	100.00%	87.6%	0.0%	6.7%	5.1%	0.1%	0.0%	0.0%	0.1%	0.4%	0.0%
CUS-TOT	Customers - Total	100.00%	87.5%	0.0%	6.6%	5.1%	0.1%	0.1%	0.0%	0.1%	0.4%	0.0%
NCP	Max NCP	100.00%	47.7%	0.1%	1.7%	29.9%	9.3%	10.9%	0.1%	0.1%	0.1%	0.2%
NCP-PRI	NCP Demand Pri	100.00%	0.0%	0.0%	0.0%	0.5%	1.8%	96.7%	1.0%	0.0%	0.0%	0.0%
NCP-SEC	NCP Demand Sec	100.00%	53.6%	0.1%	1.9%	33.6%	10.2%	0.2%	0.0%	0.1%	0.2%	0.2%
Deposits	Customer Deposits	100.00%	42.7%	0.1%	6.9%	37.1%	3.8%	6.0%	3.3%	0.1%	0.0%	0.0%
ACC903	Account 903 Expenses (incl. CC Fees)	100.00%	89.2%	0.0%	5.8%	4.4%	0.1%	0.1%	0.0%	0.0%	0.4%	0.0%
ACC908	Account 908 Expenses (incl. EV Rebates)	100.00%	82.4%	0.1%	9.4%	7.2%	0.1%	0.1%	0.0%	0.1%	0.6%	0.1%
ACC910	Account 910 Expenses (incl. LI Outreach)	100.00%	88.2%	0.0%	6.3%	4.8%	0.1%	0.1%	0.0%	0.0%	0.4%	0.0%
Meters	Meter Plant	100.00%	76.8%	0.1%	7.4%	10.4%	0.4%	1.7%	3.3%	0.1%	0.0%	0.0%
MR-Exp	Meter Reading Expense	100.00%	87.5%	0.0%	6.6%	5.1%	0.1%	0.1%	0.0%	0.1%	0.4%	0.0%
Uncollectibles	Uncollectibles	100.00%	92.4%	0.0%	1.3%	3.6%	1.1%	1.2%		0.0%	0.1%	0.2%

Penn Power Rate District Summary of Allocators Description	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT
Internal Allocators											
TOTPLT-SUB-D	100.00%	47.69%	0.06%	1.67%	29.91%	9.27%	10.86%	0.12%	0.10%	0.14%	0.17%
TOTPLT-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTPLT-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTPLT-PRI-D	100.00%	46.81%	0.06%	1.64%	29.37%	9.13%	12.44%	0.13%	0.10%	0.14%	0.16%
TOTPLT-PRI-C	100.00%	0.00%	0.00%	0.00%	9.15%	2.11%	88.03%	0.70%	0.00%	0.00%	0.00%
TOTPLT-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTPLT-SEC-D	100.00%	53.62%	0.07%	1.88%	33.57%	10.20%	0.19%	0.00%	0.11%	0.16%	0.19%
TOTPLT-SEC-C	100.00%	87.61%	0.04%	6.67%	5.09%	0.08%	0.00%	0.00%	0.05%	0.41%	0.05%
TOTPLT-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTPLT-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTPLT-CS-C	100.00%	71.41%	0.05%	6.08%	6.73%	0.20%	0.74%	1.45%	0.06%	3.51%	9.78%
TOTPLT-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPLT-SUB-D	100.00%	47.69%	0.06%	1.67%	29.91%	9.27%	10.86%	0.12%	0.10%	0.14%	0.17%
DISTPLT-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPLT-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPLT-PRI-D	100.00%	46.82%	0.06%	1.64%	29.37%	9.13%	12.43%	0.13%	0.10%	0.14%	0.16%
DISTPLT-PRI-C	100.00%	0.00%	0.00%	0.00%	9.15%	2.11%	88.03%	0.70%	0.00%	0.00%	0.00%
DISTPLT-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPLT-SEC-D	100.00%	53.62%	0.07%	1.88%	33.57%	10.20%	0.19%	0.00%	0.11%	0.16%	0.19%
DISTPLT-SEC-C	100.00%	87.61%	0.04%	6.67%	5.09%	0.08%	0.00%	0.00%	0.05%	0.41%	0.05%
DISTPLT-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPLT-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPLT-CS-C	100.00%	70.86%	0.05%	6.10%	6.79%	0.20%	0.75%	1.49%	0.06%	3.62%	10.09%
DISTPLT-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DIST_364-368-SUB-D	100.00%	47.69%	0.06%	1.67%	29.91%	9.27%	10.86%	0.12%	0.10%	0.14%	0.17%
DIST_364-368-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DIST_364-368-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DIST_364-368-PRI-D	100.00%	0.00%	0.00%	0.00%	0.48%	1.82%	96.66%	1.05%	0.00%	0.00%	0.00%
DIST_364-368-PRI-C	100.00%	0.00%	0.00%	0.00%	9.15%	2.11%	88.03%	0.70%	0.00%	0.00%	0.00%
DIST_364-368-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DIST_364-368-SEC-D	100.00%	53.62%	0.07%	1.88%	33.57%	10.20%	0.19%	0.00%	0.11%	0.16%	0.19%
DIST_364-368-SEC-C	100.00%	87.61%	0.04%	6.67%	5.09%	0.08%	0.00%	0.00%	0.05%	0.41%	0.05%
DIST_364-368-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DIST_364-368-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DIST_364-368-CS-C	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
DIST_364-368-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABOR-SUB-D	100.00%	47.69%	0.06%	1.67%	29.91%	9.27%	10.86%	0.12%	0.10%	0.14%	0.17%
LABOR-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABOR-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABOR-PRI-D	100.00%	46.71%	0.06%	1.64%	29.31%	9.12%	12.62%	0.13%	0.10%	0.14%	0.16%
LABOR-PRI-C	100.00%	0.00%	0.00%	0.00%	9.15%	2.11%	88.03%	0.70%	0.00%	0.00%	0.00%
LABOR-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Penn Power Rate District Summary of Allocators Description	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT
LABOR-SEC-D	100.00%	53.62%	0.07%	1.88%	33.57%	10.20%	0.19%	0.00%	0.11%	0.16%	0.19%
LABOR-SEC-C	100.00%	87.61%	0.04%	6.67%	5.09%	0.08%	0.00%	0.00%	0.05%	0.41%	0.05%
LABOR-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABOR-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABOR-CS-C	100.00%	83.63%	0.04%	6.26%	5.86%	0.14%	0.42%	0.76%	0.05%	0.51%	2.31%
LABOR-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTLAB-SUB-D	100.00%	47.69%	0.06%	1.67%	29.91%	9.27%	10.86%	0.12%	0.10%	0.14%	0.17%
DISTLAB-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTLAB-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTLAB-PRI-D	100.00%	46.71%	0.06%	1.64%	29.31%	9.12%	12.63%	0.14%	0.10%	0.14%	0.16%
DISTLAB-PRI-C	100.00%	0.00%	0.00%	0.00%	9.15%	2.11%	88.03%	0.70%	0.00%	0.00%	0.00%
DISTLAB-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTLAB-SEC-D	100.00%	53.62%	0.07%	1.88%	33.57%	10.20%	0.19%	0.00%	0.11%	0.16%	0.19%
DISTLAB-SEC-C	100.00%	87.61%	0.04%	6.67%	5.09%	0.08%	0.00%	0.00%	0.05%	0.41%	0.05%
DISTLAB-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTLAB-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTLAB-CS-C	100.00%	70.95%	0.05%	6.68%	8.98%	0.31%	1.36%	2.70%	0.07%	0.79%	8.11%
DISTLAB-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTACCLAB-SUB-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTACCLAB-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTACCLAB-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTACCLAB-PRI-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTACCLAB-PRI-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTACCLAB-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTACCLAB-SEC-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTACCLAB-SEC-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTACCLAB-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTACCLAB-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTACCLAB-CS-C	100.00%	88.93%	0.04%	5.90%	4.52%	0.07%	0.06%	0.02%	0.04%	0.36%	0.04%
CUSTACCLAB-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTINFOLAB-SUB-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTINFOLAB-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTINFOLAB-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTINFOLAB-PRI-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTINFOLAB-PRI-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTINFOLAB-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTINFOLAB-SEC-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTINFOLAB-SEC-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTINFOLAB-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTINFOLAB-CS-D	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTINFOLAB-CS-C	0.00%	88.02%	0.04%	6.38%	4.89%	0.08%	0.07%	0.03%	0.05%	0.39%	0.05%
CUSTINFOLAB-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
NONAGLAB-SUB-D	100.00%	47.69%	0.06%	1.67%	29.91%	9.27%	10.86%	0.12%	0.10%	0.14%	0.17%
NONAGLAB-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
NONAGLAB-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
NONAGLAB-PRI-D	100.00%	46.71%	0.06%	1.64%	29.31%	9.12%	12.63%	0.14%	0.10%	0.14%	0.16%
NONAGLAB-PRI-C	100.00%	0.00%	0.00%	0.00%	9.15%	2.11%	88.03%	0.70%	0.00%	0.00%	0.00%
NONAGLAB-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Penn Power Rate District Summary of Allocators Description	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT
NONAGLAB-SEC-D	100.00%	53.62%	0.07%	1.88%	33.57%	10.20%	0.19%	0.00%	0.11%	0.16%	0.19%
NONAGLAB-SEC-C	100.00%	87.61%	0.04%	6.67%	5.09%	0.08%	0.00%	0.00%	0.05%	0.41%	0.05%
NONAGLAB-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
NONAGLAB-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
NONAGLAB-CS-C	100.00%	83.74%	0.04%	6.26%	5.85%	0.14%	0.42%	0.76%	0.05%	0.49%	2.25%
NONAGLAB-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistOpExp-SUB-D	100.00%	47.69%	0.06%	1.67%	29.91%	9.27%	10.86%	0.12%	0.10%	0.14%	0.17%
DistOpExp-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistOpExp-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistOpExp-PRI-D	100.00%	46.76%	0.06%	1.64%	29.34%	9.13%	12.53%	0.13%	0.10%	0.14%	0.16%
DistOpExp-PRI-C	100.00%	0.00%	0.00%	0.00%	9.15%	2.11%	88.03%	0.70%	0.00%	0.00%	0.00%
DistOpExp-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistOpExp-SEC-D	100.00%	53.62%	0.07%	1.88%	33.57%	10.20%	0.19%	0.00%	0.11%	0.16%	0.19%
DistOpExp-SEC-C	100.00%	87.61%	0.04%	6.67%	5.09%	0.08%	0.00%	0.00%	0.05%	0.41%	0.05%
DistOpExp-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistOpExp-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistOpExp-CS-C	100.00%	76.78%	0.06%	7.40%	10.37%	0.36%	1.65%	3.29%	0.08%	0.00%	0.00%
DistOpExp-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistMtExp-SUB-D	100.00%	47.69%	0.06%	1.67%	29.91%	9.27%	10.86%	0.12%	0.10%	0.14%	0.17%
DistMtExp-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistMtExp-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistMtExp-PRI-D	100.00%	45.47%	0.06%	1.60%	28.54%	8.92%	14.86%	0.16%	0.10%	0.14%	0.16%
DistMtExp-PRI-C	100.00%	0.00%	0.00%	0.00%	9.15%	2.11%	88.03%	0.70%	0.00%	0.00%	0.00%
DistMtExp-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistMtExp-SEC-D	100.00%	53.62%	0.07%	1.88%	33.57%	10.20%	0.19%	0.00%	0.11%	0.16%	0.19%
DistMtExp-SEC-C	100.00%	87.61%	0.04%	6.67%	5.09%	0.08%	0.00%	0.00%	0.05%	0.41%	0.05%
DistMtExp-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistMtExp-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistMtExp-CS-C	100.00%	70.03%	0.05%	6.75%	9.46%	0.33%	1.51%	3.00%	0.07%	0.00%	8.79%
DistMtExp-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OpExp-SUB-D	100.00%	47.69%	0.06%	1.67%	29.91%	9.27%	10.86%	0.12%	0.10%	0.14%	0.17%
OpExp-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OpExp-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OpExp-PRI-D	100.00%	45.83%	0.06%	1.61%	28.77%	8.98%	14.21%	0.15%	0.10%	0.14%	0.16%
OpExp-PRI-C	100.00%	0.00%	0.00%	0.00%	9.15%	2.11%	88.03%	0.70%	0.00%	0.00%	0.00%
OpExp-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OpExp-SEC-D	100.00%	53.62%	0.07%	1.88%	33.57%	10.20%	0.19%	0.00%	0.11%	0.16%	0.19%
OpExp-SEC-C	100.00%	87.61%	0.04%	6.67%	5.09%	0.08%	0.00%	0.00%	0.05%	0.41%	0.05%
OpExp-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OpExp-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OpExp-CS-C	100.00%	86.42%	0.04%	5.60%	5.26%	0.30%	0.44%	0.36%	0.05%	0.41%	1.11%
OpExp-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Penn Power Rate District
Summary of Classifiers

Classifier Description	Classifier Code	Total	- Demand	- Customer	- Commodity
External Classifiers					
Common					
Customer Factor	CUS	100.00%	0.00%	100.00%	0.00%
Demand Factor	DEM	100.00%	100.00%	0.00%	0.00%
Commodity Factor	COM	100.00%	0.00%	0.00%	100.00%
364 Primary Classifier	364P	100.00%	22.38%	77.62%	0.00%
364 Secondary Classifier	364S	100.00%	22.38%	77.62%	0.00%
365 Primary Classifier	365P	100.00%	2.54%	97.46%	0.00%
365 Secondary Classifier	365S	100.00%	2.54%	97.46%	0.00%
366 Primary Classifier	366P	100.00%	100.00%	0.00%	0.00%
366 Secondary Classifier	366S	100.00%	100.00%	0.00%	0.00%
367 Primary Classifier	367P	100.00%	8.01%	91.99%	0.00%
367 Secondary Classifier	367S	100.00%	8.01%	91.99%	0.00%
368 Primary Classifier	368P	100.00%	32.23%	67.77%	0.00%
368 Secondary Classifier	368S	100.00%	32.23%	67.77%	0.00%

Penn Power Rate District
Summary of Classifiers

Classifier Description	Classifier Code	Total	- Demand	- Customer	- Commodity
Internal Classifiers - Derivation and Supporting Data					
TOTPLT					
Total Plant Subtransmission	TOTPLT-SUB	100.00%	100.00%	0.00%	0.00%
Total Plant Primary	TOTPLT-PRI	100.00%	84.63%	15.37%	0.00%
Total Plant Secondary	TOTPLT-SEC	100.00%	14.94%	85.06%	0.00%
Total Plant Customer	TOTPLT-CS	100.00%	0.00%	100.00%	0.00%
DISTPLT					
Dist. Plant Subtransmission	DISTPLT-SUB	100.00%	100.00%	0.00%	0.00%
Dist. Plant Primary	DISTPLT-PRI	100.00%	85.11%	14.89%	0.00%
Dist. Plant Secondary	DISTPLT-SEC	100.00%	15.23%	84.77%	0.00%
Dist. Plant Customer	DISTPLT-CS	100.00%	0.00%	100.00%	0.00%
DISTPLT_364-368					
Acct. 364-368 Subtransmission	DIST_364-368-SUB	100.00%	100.00%	0.00%	0.00%
Acct. 364-368 Primary	DIST_364-368-PRI	100.00%	9.48%	90.52%	0.00%
Acct. 364-368 Secondary	DIST_364-368-SEC	100.00%	15.23%	84.77%	0.00%
Acct. 364-368 Customer	DIST_364-368-CS	100.00%	0.00%	100.00%	0.00%
LABOR					
Labor Subtransmission	LABOR-SUB	100.00%	100.00%	0.00%	0.00%
LABOR Primary	LABOR-PRI	100.00%	60.49%	39.51%	0.00%
LABOR Secondary	LABOR-SEC	100.00%	4.10%	95.90%	0.00%
LABOR Customer	LABOR-CS	100.00%	0.00%	100.00%	0.00%

Penn Power Rate District Summary of Classifiers Classifier Description	Classifier Code	Total	- Demand	- Customer	- Commodity
Dist Labor					
Dist Labor Subtransmission	DISTLAB-SUB	100.00%	100.00%	0.00%	0.00%
Dist Labor Primary	DISTLAB-PRI	100.00%	60.01%	39.99%	0.00%
Dist Labor Secondary	DISTLAB-SEC	100.00%	3.97%	96.03%	0.00%
Dist Labor Customer	DISTLAB-CS	100.00%	0.00%	100.00%	0.00%
Cust Accts Labor					
CA Labor Subtransmission	CUSTACCLAB-SUB	0.00%	0.00%	0.00%	0.00%
CA Labor Primary	CUSTACCLAB-PRI	0.00%	0.00%	0.00%	0.00%
CA Labor Secondary	CUSTACCLAB-SEC	0.00%	0.00%	0.00%	0.00%
CA Labor Customer	CUSTACCLAB-CS	100.00%	0.00%	100.00%	0.00%
Cust Info Labor					
CI Labor Subtransmission	CUSTINFOLAB-SUB	0.00%	0.00%	0.00%	0.00%
CI Labor Primary	CUSTINFOLAB-PRI	0.00%	0.00%	0.00%	0.00%
CI Labor Secondary	CUSTINFOLAB-SEC	0.00%	0.00%	0.00%	0.00%
CI Labor Customer	CUSTINFOLAB-CS	100.00%	0.00%	100.00%	0.00%
Dist+Cust Labor					
Dist+Cust Labor Subtransmission	NONAGLAB-SUB	100.00%	100.00%	0.00%	0.00%
Dist+Cust Labor Primary	NONAGLAB-PRI	100.00%	60.01%	39.99%	0.00%
Dist+Cust Labor Secondary	NONAGLAB-SEC	100.00%	3.97%	96.03%	0.00%
Dist+Cust Labor Customer	NONAGLAB-CS	100.00%	0.00%	100.00%	0.00%
DistOpExp					
DistOpExp Subtransmission	DistOpExp-SUB	100.00%	100.00%	0.00%	0.00%
DistOpExp Primary	DistOpExp-PRI	100.00%	75.91%	24.09%	0.00%
DistOpExp Secondary	DistOpExp-SEC	100.00%	7.28%	92.72%	0.00%
DistOpExp Customer	DistOpExp-CS	100.00%	0.00%	100.00%	0.00%
DistMtExp					
DistMtExp Subtransmission	DistMtExp-SUB	100.00%	100.00%	0.00%	0.00%
DistMtExp Primary	DistMtExp-PRI	100.00%	36.05%	63.95%	0.00%
DistMtExp Secondary	DistMtExp-SEC	100.00%	2.62%	97.38%	0.00%
DistMtExp Customer	DistMtExp-CS	100.00%	0.00%	100.00%	0.00%
Operating Expenses					
Operating Expenses Subtransmission	OpExp-SUB	100.00%	100.00%	0.00%	0.00%
Operating Expenses Primary	OpExp-PRI	100.00%	42.53%	57.47%	0.00%
Operating Expenses Secondary	OpExp-SEC	100.00%	3.41%	96.59%	0.00%
Operating Expenses Customer	OpExp-CS	100.00%	0.00%	100.00%	0.00%

Penn Power Rate District Functional Factors	Code	Total	Subtransmission	Primary	Secondary	Customer Service
EXTERNAL FUNCTIONAL FACTORS						
Customer Service Only	CUSTSERVICE	100.0%	0.0%	0.0%	0.0%	100.0%
Primary Distribution Only	PRIMARY	100.0%	0.0%	100.0%	0.0%	0.0%
Secondary Distribution Only	SECONDARY	100.0%	0.0%	0.0%	100.0%	0.0%
Subtransmission Only	SUBTRANSMISSION	100.0%	100.0%	0.0%	0.0%	0.0%
Account 362 Station Equipment (Plant)	ACC362-PLT	100.0%	7.2%	92.8%	0.0%	0.0%
Account 364 Poles, Towers & Fixtures (Plant)	ACC364-PLT	100.0%	2.0%	3.7%	92.6%	1.6%
Account 365 Overhead Conductors & Devices (Plant)	ACC365-PLT	100.0%	1.2%	5.6%	93.2%	0.0%
Account 366 Underground Conduit (Plant)	ACC366-PLT	100.0%	0.8%	4.2%	95.1%	0.0%
Account 367 Underground Conductors & Device (Plan	ACC367-PLT	100.0%	0.1%	1.3%	98.6%	0.0%
Account 362 Station Equipment (A/D)	ACC362-AD	100.0%	18.1%	81.9%	0.0%	0.0%
Account 364 Poles, Towers & Fixtures (A/D)	ACC364-AD	100.0%	2.5%	3.7%	92.2%	1.6%
Account 365 Overhead Conductors & Devices (A/D)	ACC365-AD	100.0%	2.3%	5.5%	92.2%	0.0%
Account 366 Underground Conduit (A/D)	ACC366-AD	100.0%	1.8%	4.1%	94.1%	0.0%
Account 367 Underground Conductors & Device (A/D	ACC367-AD	100.0%	0.2%	1.3%	98.5%	0.0%
INTERNAL FUNCTIONAL FACTORS						
Rate Base Factor	RB	100.0%	2.6%	16.3%	74.4%	6.7%
Total Distribution Plant Factor	DISTPLT	100.0%	2.7%	14.9%	70.4%	11.9%
Total Distribution 364-368 Factor	DISTPLT_364-368	100.0%	1.0%	3.3%	95.3%	0.4%
Total Utility Plant Factor	TOTPLT	100.0%	2.7%	14.8%	70.5%	12.1%
Total General Plant Factor	GENPLT	100.0%	2.7%	14.9%	70.4%	11.9%
Distribution Operating Expenses Factor	DISTOPEXP	100.0%	0.2%	6.7%	87.8%	5.2%
Distribution Maintenance Expenses Factor	DISTMTEXP	100.0%	1.2%	8.0%	88.9%	2.0%
Distribution Expenses Factor	DISTEXP	100.0%	1.1%	7.9%	88.8%	2.1%
Labor Expenses	LABOR	100.0%	1.2%	9.6%	72.3%	16.9%
Dist Labor Expenses	DISTLAB	100.0%	1.2%	10.9%	82.6%	5.3%
Customer Labor Expenses	CUSTLAB	100.0%	0.0%	0.0%	0.0%	100.0%
A&G Labor Expenses	AGLAB	100.0%	1.1%	9.9%	72.3%	16.7%
Non-A&G Labor Expenses	NONAGLAB	100.0%	1.1%	9.5%	72.4%	17.0%
Total Operating Expenses excl. A&G Factor	OPEXP	100.0%	1.2%	7.0%	74.1%	17.7%

Penn Power Rate District Functional Factors	Code	Total	Subtransmission	Primary	Secondary	Customer Service
INTERNAL FUNCTIONAL FACTORS DERIVATION						
Total Distribution Plant		994,283	27,034	148,576	700,107	118,566
Total Distribution Plant Factor	DISTPLT	100.0%	2.7%	14.9%	70.4%	11.9%
Total Distribution 364-368		726,086	7,164	24,159	692,050	2,713
Total Distribution 364-368 Factor	DISTPLT_364-368	100.0%	1.0%	3.3%	95.3%	0.4%
Total General Plant		32,980	897	4,928	23,222	3,933
Total General Plant Factor	GENPLT	100.0%	2.7%	14.9%	70.4%	11.9%
Total Utility Plant		1,052,608	28,235	155,282	742,108	126,983
Total Utility Plant Factor	TOTPLT	100.0%	2.7%	14.8%	70.5%	12.1%
Distribution Operating Expenses		1,274	3	86	1,119	66
Distribution Operating Expenses Factor	DISTOPEXP	100.0%	0.2%	6.7%	87.8%	5.2%
Distribution Maintenance Expenses		33,260	389	2,657	29,558	656
Distribution Maintenance Expenses Factor	DISTMTEXP	100.0%	1.2%	8.0%	88.9%	2.0%
Distribution Expense		34,534	392	2,743	30,677	722
Distribution Expense Factor	DISTEXP	100.0%	1.1%	7.9%	88.8%	2.1%
Total Operating Expenses excl. A&G		44,443	531	3,105	32,935	7,872
Total Operating Expenses excl. A&G Factor	OPEXP	100.0%	1.2%	7.0%	74.1%	17.7%

Penn Power Rate District
Billing Determinants
Test Period 12 Months Ended December 2025

Schedule	Normalized kWh	kWh %	Customers	%
R	1,713,034,249	36.9%	152,010	87.5%
GSV	1,995,206	0.0%	78	0.0%
GSS	49,281,744	1.1%	11,535	6.6%
GSM	839,944,113	18.1%	8,839	5.1%
GSL	322,711,741	7.0%	144	0.1%
GP	393,669,651	8.5%	126	0.1%
TP	1,309,300,930	28.2%	45	0.0%
PNP	1,862,519	0.0%	88	0.1%
POL	2,685,529	0.1%	705	0.4%
STLT	3,267,043	0.1%	82	0.0%
Total	**4,637,752,725**	**100.00%**	**173,652**	**100.00%**

West Penn Rate District COSS Summary	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU
Current Delivery Service Rates												
Rate base	$ 2,094,173	$ 1,520,788	$ 2,030	$ 133,474	$ 223,023	$ 66,311	$ 62,657	$ 58	$ 15,938	$ 11,955	$ 53,234	$ 4,705
Net operating income	$ 56,811	$ 34,725	$ 319	$ (5,497)	$ 14,922	$ 8,695	$ 3,679	$ 70	$ 592	$ 1,717	$ (2,683)	$ 270
Rate of return	2.71%	2.28%	15.72%	-4.12%	6.69%	13.11%	5.87%	122.19%	3.71%	14.36%	-5.04%	5.75%
Relative rate of return	100%	84%	580%	-152%	247%	483%	216%	4504%	137%	529%	-186%	212%
Revenues	$ 444,442	$ 311,096	$ 802	$ 15,101	$ 59,845	$ 23,891	$ 17,853	$ 116	$ 4,025	$ 4,404	$ 6,051	$ 1,257
Test Period Usage (MWh)	19,398,975	7,237,022	18,944	210,899	3,335,031	2,072,278	5,177,975	71,780	1,012,145	23,561	21,689	217,652
Revenue per MWh	$ 0.02	$ 0.04	$ 0.04	$ 0.07	$ 0.02	$ 0.01	$ 0.00	$ 0.00	$ 0.00	$ 0.19	$ 0.28	$ 0.01
Revenues at Equalized Rates of Return												
Rate of return	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%
Revenue required	$ 614,232	$ 443,174	$ 610	$ 38,238	$ 65,936	$ 19,949	$ 20,294	$ 28	$ 5,110	$ 3,489	$ 15,956	$ 1,447
Revenue deficiency	$ 169,789	$ 132,078	$ (192)	$ 23,137	$ 6,091	$ (3,943)	$ 2,441	$ (88)	$ 1,085	$ (914)	$ 9,905	$ 190
Percent increase required	38.2%	42.5%	-24.0%	153.2%	10.2%	-16.5%	13.7%	-75.7%	27.0%	-20.8%	163.7%	15.1%
Test Period Usage (MWh)	19,398,975	7,237,022	18,944	210,899	3,335,031	2,072,278	5,177,975	71,780	1,012,145	23,561	21,689	217,652
Revenue Required per MWh	$ 0.03	$ 0.06	$ 0.03	$ 0.18	$ 0.02	$ 0.01	$ 0.00	$ 0.00	$ 0.01	$ 0.15	$ 0.74	$ 0.01
Revenue Deficiency per MWh	$ 0.01	$ 0.02	$ (0.01)	$ 0.11	$ 0.00	$ (0.00)	$ 0.00	$ (0.00)	$ 0.00	$ (0.04)	$ 0.46	$ 0.00

Rate Class	Proposed Class ROR	Overall ROR
RS	2.28%	2.71%
GSV	15.72%	2.71%
GSS	-4.12%	2.71%
GSM	6.69%	2.71%
GSL	13.11%	2.71%
GP/TP	5.87%	2.71%
PP44	122.19%	2.71%
PP46	3.71%	2.71%
POL	14.36%	2.71%
STLT	-5.04%	2.71%
PSU	5.75%	2.71%

West Penn Rate District COSS Summary	Total Company	Residential Service RS	Volunteer GSV	Small GSS	Medium GSM	Large GSL	/ Transmission GP/TP	Power Sch. 44 PP44	Power Sch. 46 PP46	Lighting POL	Service STLT	University PSU
Current Rate of Return	2.71%	2.28%	15.72%	-4.12%	6.69%	13.11%	5.87%	122.19%	3.71%	14.36%	-5.04%	5.75%
Proposed Rate of Return	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%
EROR Revenues	$ 614,232	$ 443,174	$ 610	$ 38,238	$ 65,936	$ 19,949	$ 20,294	$ 28	$ 5,110	$ 3,489	$ 15,956	$ 1,447
Current Revenues	444,442	311,096	802	15,101	59,845	23,891	17,853	116	4,025	4,404	6,051	1,257
Difference	$ 169,789	$ 132,078	$ (192)	$ 23,137	$ 6,091	$ (3,943)	$ 2,441	$ (88)	$ 1,085	$ (914)	$ 9,905	$ 190
% Difference	38.20%	42.46%	-23.97%	153.22%	10.18%	-16.50%	13.67%	-75.74%	26.96%	-20.76%	163.68%	15.09%
Derivation of Base Rate Revenues												
Current Total Revenues	$ 444,442	311,096	802	15,101	59,845	23,891	17,853	116	4,025	4,404	6,051	1,257
Less: Other Rider Revenues	$ (358)	(10,209)	(26)	(301)	1,765	1,839	5,526	82	1,062	(124)	(185)	214
Less: Other Revenues	$ 16,292	11,879	18	815	1,972	500	579	1	86	223	193	26
Current Base Rate Revenues	$ 428,509	$ 309,426	$ 810	$ 14,587	$ 56,109	$ 21,553	$ 11,748	$ 34	$ 2,877	$ 4,305	$ 6,043	$ 1,017
Total Revenues at EROR	$ 614,232	443,174	610	38,238	65,936	19,949	20,294	28	5,110	3,489	15,956	1,447
Less: Other Rider Revenues	$ -	-	-	-	-	-	-	-	-	-	-	-
Less: Other Revenues	$ 16,292	11,879	18	815	1,972	500	579	1	86	223	193	26
Base Rate Revenues at EROR	$ 597,940	$ 431,295	$ 592	$ 37,424	$ 63,965	$ 19,449	$ 19,715	$ 27	$ 5,024	$ 3,266	$ 15,763	$ 1,421
Metrics												
Base Rate Revenues at EROR	597,940	431,295	592	37,424	63,965	19,449	19,715	27	5,024	3,266	15,763	1,421
Test Period Usage (MWh)	19,398,975	7,237,022	18,944	210,899	3,335,031	2,072,278	5,177,975	71,780	1,012,145	23,561	21,689	217,652
Test Period Customers	742,485	636,179	630	62,540	37,355	903	190	1	3	4,112	571	1

West Penn Rate District Income Statement Current Rates	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU
Going-Level Income Statement												
Operating Revenues	**$ 444,442**	**$ 311,096**	**$ 802**	**$ 15,101**	**$ 59,845**	**$ 23,891**	**$ 17,853**	**$ 116**	**$ 4,025**	**$ 4,404**	**$ 6,051**	**$ 1,257**
Operating Expenses												
O&M Expenses	$ 212,475	$ 157,539	$ 196	$ 13,745	$ 21,688	$ 6,593	$ 7,467	$ 5	$ 1,912	$ 1,012	$ 1,804	$ 514
Depreciation & Amortization	148,092	102,233	146	9,120	16,469	4,717	4,893	10	1,207	926	8,028	343
Taxes Other than Income	29,196	20,450	50	1,085	3,864	1,520	1,180	7	274	270	412	84
Total Operating Expenses	$ 389,763	$ 280,222	$ 392	$ 23,949	$ 42,021	$ 12,831	$ 13,540	$ 22	$ 3,393	$ 2,208	$ 10,244	$ 941
Income Before Tax	$ 54,679	$ 30,874	$ 410	$ (8,849)	$ 17,824	$ 11,060	$ 4,313	$ 95	$ 632	$ 2,195	$ (4,192)	$ 316
Income Adjustments												
Interest Expense	44,187	32,089	43	2,816	4,706	1,399	1,322	1	336	252	1,123	99
Total Income Adjustments	$ 44,187	$ 32,089	$ 43	$ 2,816	$ 4,706	$ 1,399	$ 1,322	$ 1	$ 336	$ 252	$ 1,123	$ 99
Adjusted Taxable Income	$ 10,492	$ (1,214)	$ 367	$ (11,665)	$ 13,119	$ 9,661	$ 2,991	$ 93	$ 295	$ 1,943	$ (5,315)	$ 217
Calculated Income Tax	2,736	(317)	96	(3,041)	3,420	2,519	780	24	77	507	(1,386)	56
Reconciliation Adjustment	(4,867)	(3,534)	(5)	(310)	(518)	(154)	(146)	(0)	(37)	(28)	(124)	(11)
Total Income Taxes	**$ (2,131)**	$ (3,851)	$ 91	$ (3,352)	$ 2,902	$ 2,365	$ 634	$ 24	$ 40	$ 479	$ (1,510)	$ 46
Total Operating Income	**$ 56,811**	**$ 34,725**	**$ 319**	**$ (5,497)**	**$ 14,922**	**$ 8,695**	**$ 3,679**	**$ 70**	**$ 592**	**$ 1,717**	**$ (2,683)**	**$ 270**
Rate Base	**$ 2,094,173**	**$ 1,520,788**	**$ 2,030**	**$ 133,474**	**$ 223,023**	**$ 66,311**	**$ 62,657**	**$ 58**	**$ 15,938**	**$ 11,955**	**$ 53,234**	**$ 4,705**
ROR @ Current Rates	2.71%	2.28%	15.72%	-4.12%	6.69%	13.11%	5.87%	122.19%	3.71%	14.36%	-5.04%	5.75%
Rate Base %	100.00%	72.62%	0.10%	6.37%	10.65%	3.17%	2.99%	0.00%	0.76%	0.57%	2.54%	0.22%
Pro-Forma Income Tax Increase Calculation												
Rate Base	2,094,173	1,520,788	2,030	133,474	223,023	66,311	62,657	58	15,938	11,955	53,234	4,705
Required ROR	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%
Required Income	171,513	124,553	166	10,932	18,266	5,431	5,132	5	1,305	979	4,360	385
Increase in Earnings Requested	114,702	89,827	(153)	16,429	3,343	(3,264)	1,453	(66)	714	(737)	7,042	115
Increase in Revenues Requested	169,348	132,622	(226)	24,255	4,936	(4,820)	2,145	(97)	1,054	(1,089)	10,397	170
State Taxable Income	169,348	132,622	(226)	24,255	4,936	(4,820)	2,145	(97)	1,054	(1,089)	10,397	170
State Income Tax Increase	**12,608**	**9,874**	**(17)**	**1,806**	**368**	**(359)**	**160**	**(7)**	**78**	**(81)**	**774**	**13**
Federal Taxable Income	156,739	122,748	(209)	22,449	4,569	(4,461)	1,985	(90)	975	(1,008)	9,623	157
Federal Income Tax Increase	**30,490**	**23,878**	**(41)**	**4,367**	**889**	**(868)**	**386**	**(17)**	**190**	**(196)**	**1,872**	**31**
Revenue Requirement Calculation												
Required Income	171,513	124,553	166	10,932	18,266	5,431	5,132	5	1,305	979	4,360	385
Add: Expenses	389,763	280,222	392	23,949	42,021	12,831	13,540	22	3,393	2,208	10,244	941
Add: Incremental Uncollectibles	1,591	1,147	2	99	171	52	53	0	13	9	41	4
Add: Incremental PUC Expenses	406	293	0	25	44	13	14	0	3	2	11	1
Add: Taxes												
Current Taxes	(2,131)											
Proforma Tax Increase	43,099	29,751	40	2,611	4,363	1,297	1,226	1	312	234	1,041	92
Increase in GRT	**$ 9,992**	$ 7,209	$ 10	$ 622	$ 1,073	$ 325	$ 330	$ 0	$ 83	$ 57	$ 260	$ 24
Revenue Requirement	**614,232**	**443,174**	**610**	**38,238**	**65,936**	**19,949**	**20,294**	**28**	**5,110**	**3,489**	**15,956**	**1,447**

West Penn Rate District Allocation Summary	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU
Revenue Requirement												
Primary												
- Demand	41,379	17,895	54	594	9,100	4,185	6,943	0	1,919	101	108	478
- Customer	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Primary												
- Demand	65,166	28,026	84	936	14,190	6,762	10,985	1	2,974	162	174	872
- Customer	11,559	266	1	13	6,521	3,845	873	0	3	4	5	28
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Secondary												
- Demand	38,409	22,482	68	744	11,163	3,474	190	1	20	127	134	6
- Customer	353,110	300,727	310	28,902	18,842	1,092	574	4	130	2,034	456	41
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Customer Service												
- Demand	-	-	-	-	-	-	-	-	-	-	-	-
- Customer	104,608	73,779	94	7,050	6,120	590	728	22	62	1,062	15,079	22
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue Requirement												
- Demand	**144,955**	**68,403**	**206**	**2,274**	**34,453**	**14,422**	**18,119**	**2**	**4,914**	**390**	**416**	**1,357**
- Customer	**469,277**	**374,771**	**404**	**35,964**	**31,484**	**5,527**	**2,175**	**26**	**196**	**3,099**	**15,540**	**90**
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue Requirement	**614,232**	**443,174**	**610**	**38,238**	**65,936**	**19,949**	**20,294**	**28**	**5,110**	**3,489**	**15,956**	**1,447**

West Penn Rate District Allocation Summary	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU
Rate Base												
Subtransmission												
- Demand	107,585	45,208	137	1,450	24,092	11,116	18,670	-	5,172	227	225	1,287
- Customer	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Primary												
- Demand	226,077	93,670	285	3,005	50,147	24,284	39,741	-	10,715	471	466	3,292
- Customer	38,624	-	-	-	22,361	13,213	2,957	-	-	-	-	92
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Secondary												
- Demand	184,538	106,774	325	3,422	55,352	17,079	518	-	-	537	532	-
- Customer	1,327,933	1,139,401	1,110	111,423	66,295	1,243	11	-	-	7,425	1,024	-
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Customer Service												
- Demand	-	-	-	-	-	-	-	-	-	-	-	-
- Customer	209,416	135,735	172	14,174	4,775	(624)	760	58	51	3,295	50,986	33
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Total Rate Base												
- Demand	**518,200**	**245,652**	**747**	**7,877**	**129,591**	**52,479**	**58,929**	**-**	**15,887**	**1,235**	**1,223**	**4,579**
- Customer	**1,575,973**	**1,275,136**	**1,283**	**125,597**	**93,431**	**13,832**	**3,728**	**58**	**51**	**10,721**	**52,011**	**126**
- Commodity	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Rate Base	**2,094,173**	**1,520,788**	**2,030**	**133,474**	**223,023**	**66,311**	**62,657**	**58**	**15,938**	**11,955**	**53,234**	**4,705**

West Penn Rate District Allocation Summary	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU
Total Expenses excl. Income Taxes												
Subtransmission												
- Demand	29,832	13,051	39	439	6,516	2,992	4,931	0	1,362	77	84	340
- Customer	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Primary												
- Demand	40,901	17,990	54	614	8,813	4,156	6,701	1	1,820	111	124	518
- Customer	7,414	266	1	13	4,124	2,427	554	0	3	4	5	18
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Secondary												
- Demand	18,628	11,041	33	378	5,227	1,641	134	1	20	69	77	6
- Customer	210,827	178,640	190	16,974	11,733	958	573	4	130	1,238	346	41
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Customer Service												
- Demand	-	-	-	-	-	-	-	-	-	-	-	-
- Customer	82,161	59,235	75	5,532	5,608	657	646	16	57	709	9,608	18
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses excl. Income Taxes												
- Demand	**89,361**	**42,081**	**126**	**1,431**	**20,556**	**8,789**	**11,767**	**2**	**3,202**	**258**	**285**	**864**
- Customer	**300,402**	**238,140**	**266**	**22,519**	**21,465**	**4,042**	**1,773**	**20**	**191**	**1,951**	**9,959**	**77**
- Commodity	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Expenses excl. Income Taxes	**389,763**	**280,222**	**392**	**23,949**	**42,021**	**12,831**	**13,540**	**22**	**3,393**	**2,208**	**10,244**	**941**

West Penn Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
UTILITY PLANT														
Intangible Plant														
(301) Organization		157												
- Demand		46	21	0	1	11	5	6	-	2	0	0	0	
- Customer		111	89	0	9	7	1	0	0	0	1	3	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		157	110	0	10	19	6	6	0	2	1	3	0	
(302) Franchises and Consents		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(303) Intangible Plant		125,825												
- Demand		25,057	10,937	33	351	5,811	2,583	3,885	-	1,066	55	54	282	
- Customer		100,768	83,181	82	7,848	6,746	1,205	336	2	12	538	810	8	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		125,825	94,118	115	8,199	12,557	3,788	4,221	2	1,078	593	865	290	
Total Intangible Plant		125,982												
- Demand		25,103	10,958	33	351	5,822	2,587	3,891	-	1,068	55	55	282	
- Customer		100,879	83,270	82	7,857	6,753	1,206	336	2	12	539	813	8	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		125,982	94,228	115	8,208	12,575	3,794	4,227	2	1,080	594	868	290	
Distribution Plant														
(350) Transmission Land		33,957												
- Demand		33,957	14,269	43	458	7,604	3,508	5,893	-	1,632	72	71	406	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		33,957	14,269	43	458	7,604	3,508	5,893	-	1,632	72	71	406	
(352) Transmission Structures		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(353) Trans. Station Equipment		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(354) Trans. Towers & Fixtures		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(355) Trans. Poles & Fixtures		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	

West Penn Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(356) Trans. OH Conductors		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(357) Underground Conduit		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(358) Trans. UG Conductors		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(359) Trans. Roads		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(360) Land and Land Rights		18,055												
- Demand		3,606	1,842	6	59	966	360	264	-	68	9	9	24	
- Customer		14,448	11,971	12	1,171	913	141	29	-	-	78	133	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		18,055	13,813	17	1,230	1,879	501	293	-	68	87	142	25	
(361) Structures and Improvements		24,361												
- Demand		24,361	10,237	31	328	5,455	2,517	4,228	-	1,171	51	51	291	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		24,361	10,237	31	328	5,455	2,517	4,228	-	1,171	51	51	291	
(362) Station Equipment		444,759												
- Demand		444,759	186,892	568	5,995	99,597	45,953	77,183	-	21,380	939	930	5,321	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		444,759	186,892	568	5,995	99,597	45,953	77,183	-	21,380	939	930	5,321	
(364) Poles, Towers & Fixtures		590,222												
- Demand		186,483	92,881	282	2,978	48,844	18,891	16,034	-	4,151	467	462	1,491	
- Customer		403,740	324,519	316	31,735	24,065	3,417	688	-	-	2,115	16,862	21	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		590,222	417,400	599	34,713	72,910	22,309	16,723	-	4,151	2,582	17,324	1,512	
(365) Overhead Conductors & Devices		1,044,528												
- Demand		111,650	49,577	151	1,590	26,320	11,572	16,267	-	4,415	249	247	1,262	
- Customer		932,878	767,138	748	75,019	67,102	14,113	2,978	-	-	4,999	690	93	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		1,044,528	816,714	898	76,609	93,422	25,685	19,245	-	4,415	5,248	937	1,354	

West Penn Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(366) Underground Conduit		24,780												
- Demand		24,780	13,922	42	446	7,269	2,510	308	-	1	70	69	141	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		24,780	13,922	42	446	7,269	2,510	308	-	1	70	69	141	
(367) Underground Conductors & Device		270,239												
- Demand		70,205	37,820	115	1,212	19,757	6,914	2,966	-	700	190	188	344	
- Customer		200,033	168,989	165	16,526	11,617	1,239	238	-	-	1,101	152	7	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		270,239	206,809	280	17,738	31,373	8,153	3,203	-	700	1,291	340	351	
(368) Line Transformers		523,236												
- Demand		96,856	56,041	170	1,796	29,052	8,964	272	-	-	282	279	-	
- Customer		426,380	365,845	357	35,776	21,286	399	3	-	-	2,384	329	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		523,236	421,886	527	37,572	50,338	9,363	275	-	-	2,666	608	-	
(369) Services		149,237												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		149,237	128,050	125	12,522	7,450	140	1	-	-	834	115	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		149,237	128,050	125	12,522	7,450	140	1	-	-	834	115	-	
(370) Meters		216,452												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		216,452	166,080	286	18,852	24,782	2,739	3,437	113	98	-	-	65	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		216,452	166,080	286	18,852	24,782	2,739	3,437	113	98	-	-	65	
(371) Customer Premises		10,039												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		10,039	-	-	-	-	-	-	-	-	10,039	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		10,039	-	-	-	-	-	-	-	-	10,039	-	-	
(372) Leased Property Cust. Prem.		298												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		298	-	-	-	-	-	-	-	-	298	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		298	-	-	-	-	-	-	-	-	298	-	-	
(373) Streetlight		54,120												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		54,120	-	-	-	-	-	-	-	-	-	54,120	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		54,120	-	-	-	-	-	-	-	-	-	54,120	-	
Total Distribution Plant		3,404,283												
- Demand		996,657	463,481	1,410	14,863	244,866	101,190	123,415	-	33,517	2,329	2,308	9,280	
- Customer		2,407,626	1,932,592	2,008	191,600	157,216	22,188	7,374	113	98	21,849	72,400	188	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		3,404,283	2,396,073	3,418	206,463	402,081	123,378	130,789	113	33,615	24,178	74,708	9,467	
General Plant														
(389) Land		2,356												
- Demand		690	321	1	10	169	70	85	-	23	2	2	6	
- Customer		1,666	1,337	1	133	109	15	5	0	0	15	50	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		2,356	1,658	2	143	278	85	91	0	23	17	52	7	
(390) Structures		141,308												
- Demand		41,370	19,239	59	617	10,164	4,200	5,123	-	1,391	97	96	385	
- Customer		99,938	80,220	83	7,953	6,526	921	306	5	4	907	3,005	8	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		141,308	99,458	142	8,570	16,690	5,121	5,429	5	1,395	1,004	3,101	393	

West Penn Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(391) Office Equipment		19,229												
- Demand		5,629	2,618	8	84	1,383	572	697	-	189	13	13	52	
- Customer		13,599	10,916	11	1,082	888	125	42	1	1	123	409	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		19,229	13,534	19	1,166	2,271	697	739	1	190	137	422	53	
(392) Transportation		11,946												
- Demand		3,498	1,626	5	52	859	355	433	-	118	8	8	33	
- Customer		8,449	6,782	7	672	552	78	26	0	0	77	254	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		11,946	8,408	12	725	1,411	433	459	0	118	85	262	33	
(393) Stores Equipment		219												
- Demand		64	30	0	1	16	7	8	-	2	0	0	1	
- Customer		155	125	0	12	10	1	0	0	0	1	5	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		219	154	0	13	26	8	8	0	2	2	5	1	
(394) Tools & Garage Equip.		20,381												
- Demand		5,967	2,775	8	89	1,466	606	739	-	201	14	14	56	
- Customer		14,414	11,570	12	1,147	941	133	44	1	1	131	433	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		20,381	14,345	20	1,236	2,407	739	783	1	201	145	447	57	
(395) Laboratory		384												
- Demand		112	52	0	2	28	11	14	-	4	0	0	1	
- Customer		272	218	0	22	18	3	1	0	0	2	8	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		384	270	0	23	45	14	15	0	4	3	8	1	
(396) Power Equipment		265												
- Demand		78	36	0	1	19	8	10	-	3	0	0	1	
- Customer		188	151	0	15	12	2	1	0	0	2	6	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		265	187	0	16	31	10	10	0	3	2	6	1	
(397) Communication Equipment		38,982												
- Demand		11,413	5,307	16	170	2,804	1,159	1,413	-	384	27	26	106	
- Customer		27,570	22,130	23	2,194	1,800	254	84	1	1	250	829	2	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		38,982	27,437	39	2,364	4,604	1,413	1,498	1	385	277	855	108	
(398) Misc. Equipment		11												
- Demand		3	2	0	0	1	0	0	-	0	0	0	0	
- Customer		8	6	0	1	1	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		11	8	0	1	1	0	0	0	0	0	0	0	
Total General Plant		235,083												
- Demand		68,824	32,006	97	1,026	16,909	6,988	8,522	-	2,315	161	159	641	
- Customer		166,258	133,455	139	13,231	10,857	1,532	509	8	7	1,509	5,000	13	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		235,083	165,461	236	14,257	27,766	8,520	9,032	8	2,321	1,670	5,159	654	
Total Utility Plant		3,765,347												
- Demand		1,090,584	506,444	1,540	16,241	267,597	110,765	135,828	-	36,900	2,545	2,521	10,202	
- Customer		2,674,763	2,149,317	2,228	212,688	174,825	24,926	8,220	123	117	23,897	78,213	209	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**3,765,347**	**2,655,762**	**3,769**	**228,928**	**442,422**	**135,691**	**144,048**	**123**	**37,016**	**26,442**	**80,735**	**10,411**	

West Penn Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
ACCUMULATED DEPRECIATION														
Accumulated Depreciation														
(108-302) Franchise & Consents		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-303) Intangible Plant		(108,705)												
- Demand		(21,648)	(9,449)	(29)	(303)	(5,020)	(2,231)	(3,356)	-	(921)	(47)	(47)	(243)	
- Customer		(87,057)	(71,863)	(71)	(6,780)	(5,828)	(1,041)	(290)	(2)	(10)	(465)	(700)	(7)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(108,705)	(81,312)	(99)	(7,083)	(10,848)	(3,272)	(3,647)	(2)	(932)	(513)	(747)	(250)	
(108-350) Transm Land		(16,981)												
- Demand		(16,981)	(7,135)	(22)	(229)	(3,803)	(1,754)	(2,947)	-	(816)	(36)	(36)	(203)	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(16,981)	(7,135)	(22)	(229)	(3,803)	(1,754)	(2,947)	-	(816)	(36)	(36)	(203)	
(108-352) Transm Structures		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-353) Transm Station Equipment		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-354) Transm Towers & Fixtures		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-355) Transm Poles & Fixtures		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-356) Transm OH Conductors		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-357) Transm Underground Conduit		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-358) Transm UG Conductors		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	

West Penn Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(108-359) Transm Roads		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-360) Land		(20,448)												
- Demand		(4,084)	(2,086)	(6)	(67)	(1,094)	(407)	(299)	-	(77)	(10)	(10)	(27)	
- Customer		(16,363)	(13,558)	(13)	(1,326)	(1,034)	(160)	(33)	-	-	(88)	(150)	(1)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(20,448)	(15,644)	(20)	(1,393)	(2,128)	(567)	(331)	-	(77)	(99)	(161)	(28)	
(108-361) Structures		(12,114)												
- Demand		(12,114)	(5,090)	(15)	(163)	(2,713)	(1,252)	(2,102)	-	(582)	(26)	(25)	(145)	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(12,114)	(5,090)	(15)	(163)	(2,713)	(1,252)	(2,102)	-	(582)	(26)	(25)	(145)	
(108-362) Station Equip		(203,062)												
- Demand		(203,062)	(85,328)	(260)	(2,737)	(45,473)	(20,980)	(35,239)	-	(9,761)	(429)	(425)	(2,429)	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(203,062)	(85,328)	(260)	(2,737)	(45,473)	(20,980)	(35,239)	-	(9,761)	(429)	(425)	(2,429)	
(108-364) Poles		(176,865)												
- Demand		(71,601)	(33,873)	(103)	(1,086)	(17,881)	(7,300)	(8,169)	-	(2,187)	(170)	(169)	(664)	
- Customer		(105,264)	(84,609)	(82)	(8,274)	(6,274)	(891)	(180)	-	-	(551)	(4,396)	(6)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(176,865)	(118,482)	(185)	(9,360)	(24,155)	(8,191)	(8,348)	-	(2,187)	(722)	(4,565)	(669)	
(108-365) OH Conductors		(177,742)												
- Demand		(37,542)	(16,175)	(49)	(519)	(8,605)	(3,884)	(6,048)	-	(1,662)	(81)	(81)	(438)	
- Customer		(140,200)	(115,291)	(112)	(11,274)	(10,085)	(2,121)	(448)	-	-	(751)	(104)	(14)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(177,742)	(131,466)	(162)	(11,793)	(18,690)	(6,005)	(6,495)	-	(1,662)	(833)	(184)	(452)	
(108-366) UG Conduit		(9,389)												
- Demand		(9,389)	(5,276)	(16)	(169)	(2,755)	(951)	(116)	-	(0)	(27)	(26)	(54)	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(9,389)	(5,276)	(16)	(169)	(2,755)	(951)	(116)	-	(0)	(27)	(26)	(54)	
(108-367) UG Cond & Dev		(72,322)												
- Demand		(21,051)	(10,978)	(33)	(352)	(5,748)	(2,088)	(1,291)	-	(326)	(55)	(55)	(125)	
- Customer		(51,271)	(43,314)	(42)	(4,236)	(2,978)	(317)	(61)	-	-	(282)	(39)	(2)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(72,322)	(54,292)	(76)	(4,588)	(8,726)	(2,406)	(1,351)	-	(326)	(337)	(94)	(127)	
(108-368) Line Transformers		(193,182)												
- Demand		(35,760)	(20,691)	(63)	(663)	(10,726)	(3,310)	(100)	-	-	(104)	(103)	-	
- Customer		(157,422)	(135,072)	(132)	(13,209)	(7,859)	(147)	(1)	-	-	(880)	(121)	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(193,182)	(155,763)	(195)	(13,872)	(18,585)	(3,457)	(102)	-	-	(984)	(224)	-	
(108-369) Services		(64,968)												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		(64,968)	(55,744)	(54)	(5,451)	(3,243)	(61)	(1)	-	-	(363)	(50)	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(64,968)	(55,744)	(54)	(5,451)	(3,243)	(61)	(1)	-	-	(363)	(50)	-	

West Penn Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(108-370) Meters		(91,102)												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		(91,102)	(69,901)	(120)	(7,934)	(10,430)	(1,153)	(1,447)	(47)	(41)	-	-	(27)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(91,102)	(69,901)	(120)	(7,934)	(10,430)	(1,153)	(1,447)	(47)	(41)	-	-	(27)	
(108-371) Install on Cust Premise		(6,460)												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		(6,460)	-	-	-	-	-	-	-	-	(6,460)	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(6,460)	-	-	-	-	-	-	-	-	(6,460)	-	-	
(108-372) Leased Property Cust. Prem.		(280)												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		(280)	-	-	-	-	-	-	-	-	(280)	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(280)	-	-	-	-	-	-	-	-	(280)	-	-	
(108-373) Street Lighting		(10,529)												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		(10,529)	-	-	-	-	-	-	-	-	-	(10,529)	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(10,529)	-	-	-	-	-	-	-	-	-	(10,529)	-	
(108-389) Land & Land Rights		(147)												
- Demand		(43)	(20)	(0)	(1)	(11)	(4)	(5)	-	(1)	(0)	(0)	(0)	
- Customer		(104)	(83)	(0)	(8)	(7)	(1)	(0)	(0)	(0)	(1)	(3)	(0)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(147)	(103)	(0)	(9)	(17)	(5)	(6)	(0)	(1)	(1)	(3)	(0)	
(108-390) Struct & Impmnts -		(43,924)												
- Demand		(12,859)	(5,980)	(18)	(192)	(3,159)	(1,306)	(1,592)	-	(432)	(30)	(30)	(120)	
- Customer		(31,065)	(24,935)	(26)	(2,472)	(2,028)	(286)	(95)	(1)	(1)	(282)	(934)	(2)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(43,924)	(30,916)	(44)	(2,664)	(5,188)	(1,592)	(1,688)	(1)	(434)	(312)	(964)	(122)	
(108-391) Office Furn & Equip		(13,510)												
- Demand		(3,955)	(1,839)	(6)	(59)	(972)	(402)	(490)	-	(133)	(9)	(9)	(37)	
- Customer		(9,555)	(7,669)	(8)	(760)	(624)	(88)	(29)	(0)	(0)	(87)	(287)	(1)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(13,510)	(9,509)	(14)	(819)	(1,596)	(490)	(519)	(0)	(133)	(96)	(296)	(38)	
(108-392) Transportation Equip		(7,203)												
- Demand		(2,109)	(981)	(3)	(31)	(518)	(214)	(261)	-	(71)	(5)	(5)	(20)	
- Customer		(5,094)	(4,089)	(4)	(405)	(333)	(47)	(16)	(0)	(0)	(46)	(153)	(0)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(7,203)	(5,070)	(7)	(437)	(851)	(261)	(277)	(0)	(71)	(51)	(158)	(20)	
(108-393) Stores Equip		(182)												
- Demand		(53)	(25)	(0)	(1)	(13)	(5)	(7)	-	(2)	(0)	(0)	(0)	
- Customer		(129)	(103)	(0)	(10)	(8)	(1)	(0)	(0)	(0)	(1)	(4)	(0)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(182)	(128)	(0)	(11)	(22)	(7)	(7)	(0)	(2)	(1)	(4)	(1)	
(108-394) Tools, Shop & Garage Equip		(10,227)												
- Demand		(2,994)	(1,392)	(4)	(45)	(736)	(304)	(371)	-	(101)	(7)	(7)	(28)	
- Customer		(7,233)	(5,806)	(6)	(576)	(472)	(67)	(22)	(0)	(0)	(66)	(218)	(1)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(10,227)	(7,198)	(10)	(620)	(1,208)	(371)	(393)	(0)	(101)	(73)	(224)	(28)	

West Penn Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(108-395) Laboratory Equip		(331)												
- Demand		(97)	(45)	(0)	(1)	(24)	(10)	(12)	-	(3)	(0)	(0)	(1)	
- Customer		(234)	(188)	(0)	(19)	(15)	(2)	(1)	(0)	(0)	(2)	(7)	(0)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(331)	(233)	(0)	(20)	(39)	(12)	(13)	(0)	(3)	(2)	(7)	(1)	
(108-396) Power Operated Equip		(233)												
- Demand		(68)	(32)	(0)	(1)	(17)	(7)	(8)	-	(2)	(0)	(0)	(1)	
- Customer		(165)	(132)	(0)	(13)	(11)	(2)	(1)	(0)	(0)	(1)	(5)	(0)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(233)	(164)	(0)	(14)	(28)	(8)	(9)	(0)	(2)	(2)	(5)	(1)	
(108-397) Communication Equip		(20,176)												
- Demand		(5,907)	(2,747)	(8)	(88)	(1,451)	(600)	(731)	-	(199)	(14)	(14)	(55)	
- Customer		(14,269)	(11,454)	(12)	(1,136)	(932)	(131)	(44)	(1)	(1)	(129)	(429)	(1)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(20,176)	(14,200)	(20)	(1,224)	(2,383)	(731)	(775)	(1)	(199)	(143)	(443)	(56)	
(108-398) MISC Equip		(383)												
- Demand		(112)	(52)	(0)	(2)	(28)	(11)	(14)	-	(4)	(0)	(0)	(1)	
- Customer		(271)	(217)	(0)	(22)	(18)	(2)	(1)	(0)	(0)	(2)	(8)	(0)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(383)	(270)	(0)	(23)	(45)	(14)	(15)	(0)	(4)	(3)	(8)	(1)	
Total Accumulated Depreciation		(1,260,463)												
- Demand		(461,429)	(209,195)	(636)	(6,709)	(110,745)	(47,021)	(63,159)	-	(17,281)	(1,051)	(1,042)	(4,590)	
- Customer		(799,034)	(644,031)	(684)	(63,905)	(52,180)	(6,519)	(2,668)	(53)	(54)	(10,740)	(18,138)	(62)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total Accumulated Depreciation		**(1,260,463)**	**(853,226)**	**(1,320)**	**(70,614)**	**(162,925)**	**(53,540)**	**(65,827)**	**(53)**	**(17,336)**	**(11,791)**	**(19,179)**	**(4,652)**	
OTHER RATE BASE ITEMS														
Other Rate Base Items														
Material & Supplies		20,863												
- Demand		6,108	2,840	9	91	1,501	620	756	-	205	14	14	57	
- Customer		14,755	11,844	12	1,174	963	136	45	1	1	134	444	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		20,863	14,684	21	1,265	2,464	756	802	1	206	148	458	58	
Cash Working Capital		56,986												
- Demand		16,683	7,758	24	249	4,099	1,694	2,066	-	561	39	39	155	
- Customer		40,302	32,350	34	3,207	2,632	371	123	2	2	366	1,212	3	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		56,986	40,109	57	3,456	6,731	2,065	2,189	2	563	405	1,251	158	
Deferred Storm Damage		50,696												
- Demand		14,842	6,902	21	221	3,647	1,507	1,838	-	499	35	34	138	
- Customer		35,854	28,780	30	2,853	2,341	330	110	2	1	325	1,078	3	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		50,696	35,682	51	3,075	5,988	1,837	1,948	2	501	360	1,113	141	

West Penn Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
Customer Deposits		(31,164)												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		(31,164)	(14,442)	(38)	(1,855)	(11,712)	(2,104)	(1,004)	-	-	(4)	(5)	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(31,164)	(14,442)	(38)	(1,855)	(11,712)	(2,104)	(1,004)	-	-	(4)	(5)	-	
Customer Advances		(557)												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		(557)	(556)	(1)	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(557)	(556)	(1)	-	-	-	-	-	-	-	-	-	
ADIT		(503,505)												
- Demand		(147,409)	(68,550)	(208)	(2,198)	(36,216)	(14,966)	(18,253)	-	(4,957)	(345)	(341)	(1,372)	
- Customer		(356,096)	(285,837)	(297)	(28,338)	(23,253)	(3,282)	(1,091)	(17)	(14)	(3,232)	(10,708)	(28)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(503,505)	(354,388)	(505)	(30,537)	(59,469)	(18,248)	(19,344)	(17)	(4,972)	(3,576)	(11,050)	(1,400)	
Capitalized Pension and OPEB		(4,030)												
- Demand		(1,180)	(549)	(2)	(18)	(290)	(120)	(146)	-	(40)	(3)	(3)	(11)	
- Customer		(2,850)	(2,288)	(2)	(227)	(186)	(26)	(9)	(0)	(0)	(26)	(86)	(0)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(4,030)	(2,836)	(4)	(244)	(476)	(146)	(155)	(0)	(40)	(29)	(88)	(11)	
Total Other Rate Base Items		(410,711)												
- Demand		(110,955)	(51,598)	(157)	(1,655)	(27,260)	(11,265)	(13,739)	-	(3,731)	(259)	(257)	(1,033)	
- Customer		(299,756)	(230,149)	(262)	(23,185)	(29,214)	(4,575)	(1,824)	(13)	(11)	(2,437)	(8,065)	(21)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(410,711)	(281,748)	(419)	(24,840)	(56,475)	(15,840)	(15,564)	(13)	(3,742)	(2,696)	(8,322)	(1,054)	
Total Rate Base		**2,094,173**												
- Demand		**518,200**	**245,652**	**747**	**7,877**	**129,591**	**52,479**	**58,929**	**-**	**15,887**	**1,235**	**1,223**	**4,579**	
- Customer		**1,575,973**	**1,275,136**	**1,283**	**125,597**	**93,431**	**13,832**	**3,728**	**58**	**51**	**10,721**	**52,011**	**126**	
- Commodity		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	
Total		**2,094,173**	**1,520,788**	**2,030**	**133,474**	**223,023**	**66,311**	**62,657**	**58**	**15,938**	**11,955**	**53,234**	**4,705**	

West Penn Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
OPERATIONS & MAINTENANCE EXPENSES														
Transmission Expenses														
Operations Expenses														
(560) Operating Supervision & Engineering		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(561) Load Dispatch		80												
- Demand		80	34	0	1	18	8	14	-	4	0	0	1	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		80	34	0	1	18	8	14	-	4	0	0	1	
(562) Station Expenses		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(563) Overhead Line Expenses		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(565) Transmission of Electricity by Others		289												
- Demand		289	121	0	4	65	30	50	-	14	1	1	3	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		289	121	0	4	65	30	50	-	14	1	1	3	
(566) Miscellaneous transmission expenses		246												
- Demand		246	103	0	3	55	25	43	-	12	1	1	3	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		246	103	0	3	55	25	43	-	12	1	1	3	
Total Trans. Operations Expenses		614												
- Demand		614	258	1	8	138	63	107	-	30	1	1	7	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		614	258	1	8	138	63	107	-	30	1	1	7	
Maintenance Expense														
(568) Maintenance Supervision and Engineering		615												
- Demand		615	259	1	8	138	64	107	-	30	1	1	7	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		615	259	1	8	138	64	107	-	30	1	1	7	
(569) Maintenance of Structures		54												
- Demand		54	23	0	1	12	6	9	-	3	0	0	1	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		54	23	0	1	12	6	9	-	3	0	0	1	
(570) Maintenance of Station Equipment		454												
- Demand		454	191	1	6	102	47	79	-	22	1	1	5	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		454	191	1	6	102	47	79	-	22	1	1	5	

West Penn Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(571) Maintenance of Overhead Lines		4,241												
- Demand		4,241	1,782	5	57	950	438	736	-	204	9	9	51	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		4,241	1,782	5	57	950	438	736	-	204	9	9	51	
(572) Maintenance of miscellaneous distribution plant		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Trans. Maintenance Expenses		5,364												
- Demand		5,364	2,254	7	72	1,201	554	931	-	258	11	11	64	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		5,364	2,254	7	72	1,201	554	931	-	258	11	11	64	
Total Transmission Expenses		5,978												
- Demand		5,978	2,512	8	81	1,339	618	1,037	-	287	13	13	72	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		5,978	2,512	8	81	1,339	618	1,037	-	287	13	13	72	

West Penn Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
Distribution Expenses														
Operations Expenses														
(580) Operation Supervision & Engineering		1,690												
- Demand		749	335	1	11	177	77	108	-	30	2	2	8	
- Customer		940	763	1	79	77	9	7	0	0	3	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		1,690	1,098	2	90	254	86	115	0	30	5	2	8	
(581) Load Dispatching		512												
- Demand		512	215	1	7	115	53	89	-	25	1	1	6	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		512	215	1	7	115	53	89	-	25	1	1	6	
(582) Station Expenses		1,276												
- Demand		1,276	536	2	17	286	132	221	-	61	3	3	15	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		1,276	536	2	17	286	132	221	-	61	3	3	15	
(583) Overhead line expenses		355												
- Demand		38	17	0	1	9	4	6	-	2	0	0	0	
- Customer		317	261	0	26	23	5	1	-	-	2	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		355	278	0	26	32	9	7	-	2	2	0	0	
(584) Underground line expenses		1,953												
- Demand		507	273	1	9	143	50	21	-	5	1	1	2	
- Customer		1,445	1,221	1	119	84	9	2	-	-	8	1	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		1,953	1,494	2	128	227	59	23	-	5	9	2	3	
(586) Meter expenses		1,165												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		1,165	894	2	101	133	15	19	1	1	-	-	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		1,165	894	2	101	133	15	19	1	1	-	-	0	
(588) Miscellaneous distribution expenses		11,327												
- Demand		3,316	1,542	5	49	815	337	411	-	112	8	8	31	
- Customer		8,011	6,430	7	638	523	74	25	0	0	73	241	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		11,327	7,973	11	687	1,338	411	435	0	112	80	249	32	

West Penn Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(589) Rents		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Dist. Operations Expenses		18,279												
- Demand		6,399	2,918	9	94	1,544	652	856	-	234	15	15	63	
- Customer		11,880	9,570	11	963	840	111	53	1	1	85	243	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		18,279	12,488	20	1,057	2,385	763	909	1	235	100	257	64	
Maintenance Expense														
(590) Maintenance Supervision and Engineering		485												
- Demand		87	38	0	1	20	9	14	-	4	0	0	1	
- Customer		399	325	0	32	29	6	1	0	0	2	3	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		485	363	0	33	49	15	15	0	4	2	3	1	
(591) Maintenance of Structures		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(592) Maintenance of Station Equipment		8,716												
- Demand		8,716	3,663	11	117	1,952	901	1,513	-	419	18	18	104	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		8,716	3,663	11	117	1,952	901	1,513	-	419	18	18	104	
(593) Maintenance of Overhead Lines		93,657												
- Demand		10,011	4,445	14	143	2,360	1,038	1,459	-	396	22	22	113	
- Customer		83,646	68,785	67	6,727	6,017	1,265	267	-	-	448	62	8	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		93,657	73,230	81	6,869	8,377	2,303	1,726	-	396	471	84	121	
(594) Maintenance of underground lines		1,011												
- Demand		263	141	0	5	74	26	11	-	3	1	1	1	
- Customer		748	632	1	62	43	5	1	-	-	4	1	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		1,011	774	1	66	117	30	12	-	3	5	1	1	
(595) Maintenance of line transformers		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(596) Maintenance of street lighting and signal systems		656												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		656	-	-	-	-	-	-	-	-	-	656	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		656	-	-	-	-	-	-	-	-	-	656	-	

West Penn Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(597) Maintenance of meters		2,492												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		2,492	1,912	3	217	285	32	40	1	1	-	-	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		2,492	1,912	3	217	285	32	40	1	1	-	-	1	
(598) Maintenance of miscellaneous distribution plant		1,388												
- Demand		406	189	1	6	100	41	50	-	14	1	1	4	
- Customer		982	788	1	78	64	9	3	0	0	9	30	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		1,388	977	1	84	164	50	53	0	14	10	30	4	
Total Dist. Maintenance Expenses		108,405												
- Demand		19,483	8,476	26	272	4,506	2,014	3,046	-	835	43	42	223	
- Customer		88,922	72,442	72	7,115	6,438	1,317	312	1	1	463	751	9	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		108,405	80,918	98	7,387	10,944	3,331	3,358	1	836	506	793	233	
Total Distribution Expenses		132,662												
- Demand		31,859	13,906	42	446	7,388	3,284	4,940	-	1,356	70	69	358	
- Customer		100,802	82,012	83	8,079	7,279	1,428	364	3	2	549	994	10	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		132,662	95,918	125	8,525	14,667	4,712	5,304	3	1,358	619	1,063	368	
Customer Accounts														
(901) Supervision		34												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		34	30	0	3	2	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		34	30	0	3	2	0	0	0	0	0	0	0	
(902) Meter Reading Expenses		1,021												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		1,021	875	1	86	51	1	0	0	0	6	1	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		1,021	875	1	86	51	1	0	0	0	6	1	0	
(903) Collections & Records		10,792												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		10,792	9,484	8	770	460	11	2	0	0	51	7	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		10,792	9,484	8	770	460	11	2	0	0	51	7	0	
(904) Uncollectables		5,265												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		5,265	4,842	3	47	192	78	57	0	13	14	19	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		5,265	4,842	3	47	192	78	57	0	13	14	19	-	

West Penn Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(905) Misc. Customer Accounts		461												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		461	395	0	39	23	1	0	0	0	3	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		461	395	0	39	23	1	0	0	0	3	0	0	
Total Customer Accounts and Services		17,574												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		17,574	15,626	12	945	728	90	60	0	13	73	28	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		17,574	15,626	12	945	728	90	60	0	13	73	28	0	
Customer Information														
(907) Supervision		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(908) Customer Information		4,186												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		4,186	3,320	5	509	304	7	2	0	0	33	5	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		4,186	3,320	5	509	304	7	2	0	0	33	5	0	
(909) Advertising		41												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		41	35	0	3	2	0	0	-	-	0	0	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		41	35	0	3	2	0	0	-	-	0	0	-	
(910) Misc. Expense		5,441												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		5,441	4,700	4	436	260	6	1	0	0	29	4	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		5,441	4,700	4	436	260	6	1	0	0	29	4	0	
Total Customer Information		9,668												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		9,668	8,056	10	949	567	14	3	0	0	62	9	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		9,668	8,056	10	949	567	14	3	0	0	62	9	0	
Sales														
(911) Sales Supervision		79												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		79	68	0	7	4	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		79	68	0	7	4	0	0	0	0	0	0	0	
(913) Advertising Expense		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Sales		79												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		79	68	0	7	4	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		79	68	0	7	4	0	0	0	0	0	0	0	

West Penn Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
Administrative & General Expense														
(920) Administrative and General Salaries		2,185												
- Demand		522	227	1	7	121	54	81	-	22	1	1	6	
- Customer		1,663	1,358	1	132	113	19	6	0	0	9	25	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		2,185	1,585	2	139	234	73	87	0	22	10	27	6	
(921 Office Supplies		4,517												
- Demand		1,078	470	1	15	250	111	168	-	46	2	2	12	
- Customer		3,438	2,806	3	273	234	39	12	0	0	19	53	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		4,517	3,276	4	288	484	150	180	0	46	21	55	12	
(922) Admin Expenses		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(923) Outside Services		33,544												
- Demand		8,009	3,492	11	112	1,855	825	1,247	-	343	18	17	90	
- Customer		25,535	20,842	21	2,027	1,738	288	86	1	1	138	390	2	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		33,544	24,333	32	2,139	3,593	1,113	1,334	1	344	155	408	92	
(924) Property Insurance		225												
- Demand		66	31	0	1	16	7	8	-	2	0	0	1	
- Customer		159	128	0	13	10	1	0	0	0	1	5	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		225	158	0	14	27	8	9	0	2	2	5	1	
(925) Injury and Damages		3,233												
- Demand		897	391	1	13	208	92	140	-	38	2	2	10	
- Customer		2,336	1,880	2	186	170	32	10	0	0	13	43	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		3,233	2,270	3	199	378	124	149	0	38	15	45	10	
(926) Pension and Benefits		1,002												
- Demand		239	104	0	3	55	25	37	-	10	1	1	3	
- Customer		762	622	1	61	52	9	3	0	0	4	12	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		1,002	727	1	64	107	33	40	0	10	5	12	3	
(928) Regulatory Commission Expense		3,456												
- Demand		1,012	471	1	15	249	103	125	-	34	2	2	9	
- Customer		2,444	1,962	2	195	160	23	7	0	0	22	74	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		3,456	2,433	3	210	408	125	133	0	34	25	76	10	
(930.1) General Advertising		26												
- Demand		6	3	0	0	1	1	1	-	0	0	0	0	
- Customer		20	16	0	2	1	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		26	19	0	2	3	1	1	0	0	0	0	0	
(903.2) Misc. Expense		571												
- Demand		136	59	0	2	32	14	21	-	6	0	0	2	
- Customer		435	355	0	35	30	5	1	0	0	2	7	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		571	414	1	36	61	19	23	0	6	3	7	2	

West Penn Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(931) Misc. Rent		1,279												
- Demand		305	133	0	4	71	31	48	-	13	1	1	3	
- Customer		974	795	1	77	66	11	3	0	0	5	15	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		1,279	928	1	82	137	42	51	0	13	6	16	4	
(935) Maint. Of General Plant		2,455												
- Demand		719	334	1	11	177	73	89	-	24	2	2	7	
- Customer		1,736	1,394	1	138	113	16	5	0	0	16	52	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		2,455	1,728	2	149	290	89	94	0	24	17	54	7	
(9XX) Open		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total A&G Expense		52,492												
- Demand		12,990	5,715	17	183	3,034	1,335	1,966	-	540	29	28	142	
- Customer		39,503	32,156	33	3,137	2,688	442	134	2	1	229	676	4	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		52,492	37,872	50	3,321	5,723	1,777	2,100	2	541	258	704	146	
Total O&M Expenses		212,475												
- Demand		44,849	19,621	60	629	10,423	4,619	6,906	-	1,895	99	98	500	
- Customer		167,626	137,918	137	13,116	11,265	1,975	561	5	17	914	1,706	14	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**212,475**	**157,539**	**196**	**13,745**	**21,688**	**6,593**	**7,467**	**5**	**1,912**	**1,012**	**1,804**	**514**	

West Penn Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
DEPRECIATION EXPENSE														
Depreciation Expense														
(403-303) Intangible		7,986												
- Demand		1,695	740	2	24	393	175	262	-	72	4	4	19	
- Customer		6,290	5,139	5	491	461	101	25	0	0	33	34	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		7,986	5,879	7	515	854	276	287	0	72	37	37	20	
(403-350) Transm Land		484												
- Demand		484	204	1	7	108	50	84	-	23	1	1	6	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		484	204	1	7	108	50	84	-	23	1	1	6	
(403-352) Transm Strucutres		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-353) Transm Station Equipment		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-354) Transm Towers & Fixtures		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-355) Transm Poles & Fixtures		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-356) Transm OH Conductors		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-357) Transm UG Conduit		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-358) Transm UG Conductors		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-359) Transm Roads		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	

West Penn Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(403-360) Land		187												
- Demand		37	19	0	1	10	4	3	-	1	0	0	0	
- Customer		149	124	0	12	9	1	0	-	-	1	1	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		187	143	0	13	19	5	3	-	1	1	1	0	
(403-361) Structures		321												
- Demand		321	135	0	4	72	33	56	-	15	1	1	4	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		321	135	0	4	72	33	56	-	15	1	1	4	
(403-362) Station Equip		7,296												
- Demand		7,296	3,066	9	98	1,634	754	1,266	-	351	15	15	87	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		7,296	3,066	9	98	1,634	754	1,266	-	351	15	15	87	
(403-364) Poles		9,636												
- Demand		3,044	1,516	5	49	797	308	262	-	68	8	8	24	
- Customer		6,591	5,298	5	518	393	56	11	-	-	35	275	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		9,636	6,814	10	567	1,190	364	273	-	68	42	283	25	
(403-365) OH Conductors		21,580												
- Demand		2,307	1,024	3	33	544	239	336	-	91	5	5	26	
- Customer		19,274	15,849	15	1,550	1,386	292	62	-	-	103	14	2	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		21,580	16,874	19	1,583	1,930	531	398	-	91	108	19	28	
(403-366) UG Conduit		428												
- Demand		428	241	1	8	126	43	5	-	0	1	1	2	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		428	241	1	8	126	43	5	-	0	1	1	2	
(403-367) UG Conductors		5,436												
- Demand		1,412	761	2	24	397	139	60	-	14	4	4	7	
- Customer		4,024	3,400	3	332	234	25	5	-	-	22	3	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		5,436	4,160	6	357	631	164	64	-	14	26	7	7	
(403-368) Line Transformers		12,329												
- Demand		2,282	1,320	4	42	685	211	6	-	-	7	7	-	
- Customer		10,047	8,620	8	843	502	9	0	-	-	56	8	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		12,329	9,941	12	885	1,186	221	6	-	-	63	14	-	
(403-369) Services		2,605												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		2,605	2,235	2	219	130	2	0	-	-	15	2	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		2,605	2,235	2	219	130	2	0	-	-	15	2	-	

West Penn Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(403-370) Meters		16,083												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		16,083	12,341	21	1,401	1,841	204	255	8	7	-	-	5	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		16,083	12,341	21	1,401	1,841	204	255	8	7	-	-	5	
(403-371) Install on Cust Premise		208												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		208	-	-	-	-	-	-	-	-	208	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		208	-	-	-	-	-	-	-	-	208	-	-	
(403-372) Leased Property Cust. Prem.		2												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		2	-	-	-	-	-	-	-	-	2	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		2	-	-	-	-	-	-	-	-	2	-	-	
(403-373) Streetlight		3,485												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		3,485	-	-	-	-	-	-	-	-	-	3,485	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		3,485	-	-	-	-	-	-	-	-	-	3,485	-	
(403-389) Land		4												
- Demand		1	1	0	0	0	0	0	-	0	0	0	0	
- Customer		3	2	0	0	0	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		4	3	0	0	0	0	0	0	0	0	0	0	
(403-390) Structures		6,083												
- Demand		1,781	828	3	27	438	181	221	-	60	4	4	17	
- Customer		4,302	3,453	4	342	281	40	13	0	0	39	129	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		6,083	4,281	6	369	718	220	234	0	60	43	133	17	
(403-391) Office Equipment		2,772												
- Demand		812	377	1	12	199	82	101	-	27	2	2	8	
- Customer		1,961	1,574	2	156	128	18	6	0	0	18	59	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		2,772	1,951	3	168	327	100	107	0	27	20	61	8	
(403-392) Transportation		1,048												
- Demand		307	143	0	5	75	31	38	-	10	1	1	3	
- Customer		741	595	1	59	48	7	2	0	0	7	22	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		1,048	738	1	64	124	38	40	0	10	7	23	3	
(403-393) Stores Equip		9												
- Demand		3	1	0	0	1	0	0	-	0	0	0	0	
- Customer		6	5	0	0	0	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		9	6	0	1	1	0	0	0	0	0	0	0	
(403-394) Tools, Shop & Garage Equip		1,317												
- Demand		385	179	1	6	95	39	48	-	13	1	1	4	
- Customer		931	748	1	74	61	9	3	0	0	8	28	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		1,317	927	1	80	156	48	51	0	13	9	29	4	

West Penn Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(403-395) Laboratory Equip		12												
- Demand		4	2	0	0	1	0	0	-	0	0	0	0	
- Customer		9	7	0	1	1	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		12	9	0	1	1	0	0	0	0	0	0	0	
(403-396) Power Equipment		4	-	-	-	-	-	-	-	-	-	-	-	
- Demand		1	1	0	0	0	0	0	-	0	0	0	0	
- Customer		3	2	0	0	0	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		4	3	0	0	0	0	0	0	0	0	0	0	
(403-397) Communication Equip		3,098												
- Demand		907	422	1	14	223	92	112	-	31	2	2	8	
- Customer		2,191	1,759	2	174	143	20	7	0	0	20	66	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		3,098	2,180	3	188	366	112	119	0	31	22	68	9	
(403-398) Misc. Equip		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Amortization and Depletion of Utility Plant		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Cost of Removal/Salvage		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Average Net Salvage		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Depreciation Expense		17,422												
- Demand		5,100	2,372	7	76	1,253	518	632	-	172	12	12	47	
- Customer		12,321	9,890	10	981	805	114	38	1	1	112	371	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		17,422	12,262	17	1,057	2,058	631	669	1	172	124	382	48	
Total Depreciation Expense		119,836												
- Demand		28,609	13,351	41	428	7,052	2,902	3,492	-	948	67	66	263	
- Customer		91,227	71,040	80	7,154	6,424	897	427	10	9	679	4,498	10	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**119,836**	**84,392**	**120**	**7,582**	**13,475**	**3,799**	**3,919**	**10**	**956**	**746**	**4,564**	**273**	

West Penn Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
Amortization														
Amortization		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Removal of Retained Riders		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Eliminate Amort per IS		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Storm Reserve Amortization		14,241												
- Demand		4,169	1,939	6	62	1,024	423	516	-	140	10	10	39	
- Customer		10,072	8,085	8	802	658	93	31	0	0	91	303	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		14,241	10,024	14	864	1,682	516	547	0	141	101	313	40	
Extraordinary Storm Reserve Amort		7,799												
- Demand		2,283	1,062	3	34	561	232	283	-	77	5	5	21	
- Customer		5,515	4,427	5	439	360	51	17	0	0	50	166	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		7,799	5,489	8	473	921	283	300	0	77	55	171	22	
COVID-19 Reg Asset Amort		3,308												
- Demand		969	450	1	14	238	98	120	-	33	2	2	9	
- Customer		2,340	1,878	2	186	153	22	7	0	0	21	70	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		3,308	2,328	3	201	391	120	127	0	33	23	73	9	
Streetlight Reg Asset Amort		2,907												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		2,907	-	-	-	-	-	-	-	-	-	2,907	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		2,907	-	-	-	-	-	-	-	-	-	2,907	-	
Verizon Pole Attach Amort		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Depreciation and Amortization		148,092												
- Demand		36,031	16,803	51	539	8,875	3,655	4,411	-	1,197	84	84	332	
- Customer		112,061	85,430	95	8,581	7,594	1,062	482	10	9	842	7,944	11	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**148,092**	**102,233**	**146**	**9,120**	**16,469**	**4,717**	**4,893**	**10**	**1,207**	**926**	**8,028**	**343**	

West Penn Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
Taxes Other than Income														
Gross Receipt Taxes		25,261												
- Demand		7,396	5,168	14	247	1,000	404	298	2	68	72	101	21	
- Customer		17,865	12,485	33	596	2,415	976	721	5	164	174	244	51	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		25,261	17,654	46	843	3,415	1,380	1,019	7	232	247	346	73	
Payroll Taxes		2,022												
- Demand		526	229	1	7	121	54	83	-	23	1	1	6	
- Customer		1,496	1,221	1	119	102	17	5	0	0	8	23	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		2,022	1,449	2	126	223	71	88	0	23	9	24	6	
PURTA Taxes		1,720												
- Demand		504	234	1	8	124	51	62	-	17	1	1	5	
- Customer		1,217	977	1	97	79	11	4	0	0	11	37	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		1,720	1,211	2	104	203	62	66	0	17	12	38	5	
Real Estate Taxes		186												
- Demand		54	25	0	1	13	6	7	-	2	0	0	1	
- Customer		132	106	0	10	9	1	0	0	0	1	4	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		186	131	0	11	22	7	7	0	2	1	4	1	
Sales & Use Taxes		7												
- Demand		2	1	0	0	1	0	0	-	0	0	0	0	
- Customer		5	4	0	0	0	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		7	5	0	0	1	0	0	0	0	0	0	0	
Misc. Taxes		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj, Payroll Taxes		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Other Taxes		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Taxes Other than Income		29,196												
- Demand		8,481	5,658	15	262	1,259	515	450	2	110	75	104	32	
- Customer		20,714	14,792	35	823	2,605	1,005	730	5	164	195	308	52	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total Taxes Other than Income		29,196	20,450	50	1,085	3,864	1,520	1,180	7	274	270	412	84	
Total Operating Expenses		**389,763**												
- Demand		**89,361**	**42,081**	**126**	**1,431**	**20,556**	**8,789**	**11,767**	**2**	**3,202**	**258**	**285**	**864**	
- Customer		**300,402**	**238,140**	**266**	**22,519**	**21,465**	**4,042**	**1,773**	**20**	**191**	**1,951**	**9,959**	**77**	
- Commodity		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	
Total		**389,763**	**280,222**	**392**	**23,949**	**42,021**	**12,831**	**13,540**	**22**	**3,393**	**2,208**	**10,244**	**941**	

West Penn Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
UTILITY PLANT														
Intangible Plant														
(301) Organization		11												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	11	5	0	0	3	1	2	-	1	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		11	5	0	0	3	1	2	-	1	0	0	0	
(302) Franchises and Consents		-												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(303) Intangible Plant		12,124												OpExp-SUB
- Demand	OpExp-SUB-D	12,124	5,095	15	163	2,715	1,253	2,104	-	583	26	25	145	100%
- Customer	OpExp-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	OpExp-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		12,124	5,095	15	163	2,715	1,253	2,104	-	583	26	25	145	
Total Intangible Plant		12,136												
- Demand		12,136	5,100	16	164	2,718	1,254	2,106	-	583	26	25	145	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		12,136	5,100	16	164	2,718	1,254	2,106	-	583	26	25	145	
Distribution Plant														
(350) Transmission Land		33,957												DEM
- Demand	NCP	33,957	14,269	43	458	7,604	3,508	5,893	-	1,632	72	71	406	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		33,957	14,269	43	458	7,604	3,508	5,893	-	1,632	72	71	406	
(352) Transmission Structures		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(353) Trans. Station Equipment		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(354) Trans. Towers & Fixtures		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(355) Trans. Poles & Fixtures		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	

West Penn Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(356) Trans. OH Conductors		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(357) Underground Conduit		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(358) Trans. UG Conductors		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(359) Trans. Roads		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(360) Land and Land Rights		1,419												DIST_364-368-SUB
- Demand	DIST_364-368-SUB-D	1,419	596	2	19	318	147	246	-	68	3	3	17	100%
- Customer	DIST_364-368-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DIST_364-368-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,419	596	2	19	318	147	246	-	68	3	3	17	
(361) Structures and Improvements		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(362) Station Equipment		20,898												DEM
- Demand	NCP	20,898	8,782	27	282	4,680	2,159	3,627	-	1,005	44	44	250	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		20,898	8,782	27	282	4,680	2,159	3,627	-	1,005	44	44	250	
(364) Poles, Towers & Fixtures		86,357												DEM
- Demand	NCP	86,357	36,288	110	1,164	19,338	8,922	14,986	-	4,151	182	181	1,033	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		86,357	36,288	110	1,164	19,338	8,922	14,986	-	4,151	182	181	1,033	
(365) Overhead Conductors & Devices		91,843												DEM
- Demand	NCP	91,843	38,593	117	1,238	20,567	9,489	15,938	-	4,415	194	192	1,099	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		91,843	38,593	117	1,238	20,567	9,489	15,938	-	4,415	194	192	1,099	

West Penn Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(366) Underground Conduit		11												DEM
- Demand	NCP	11	5	0	0	2	1	2	-	1	0	0	0	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		11	5	0	0	2	1	2	-	1	0	0	0	
(367) Underground Conductors & Device		14,552												DEM
- Demand	NCP	14,552	6,115	19	196	3,259	1,504	2,525	-	700	31	30	174	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		14,552	6,115	19	196	3,259	1,504	2,525	-	700	31	30	174	
(368) Line Transformers		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(369) Services		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(370) Meters		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(371) Customer Premises		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(372) Leased Property Cust. Prem.		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(373) Streetlight		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Distribution Plant		249,037												
- Demand		249,037	104,648	318	3,357	55,768	25,731	43,218	-	11,971	526	521	2,979	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		249,037	104,648	318	3,357	55,768	25,731	43,218	-	11,971	526	521	2,979	
General Plant														
(389) Land		172												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	172	72	0	2	39	18	30	-	8	0	0	2	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		172	72	0	2	39	18	30	-	8	0	0	2	
(390) Structures		10,337												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	10,337	4,344	13	139	2,315	1,068	1,794	-	497	22	22	124	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		10,337	4,344	13	139	2,315	1,068	1,794	-	497	22	22	124	

West Penn Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(391) Office Equipment		1,407												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	1,407	591	2	19	315	145	244	-	68	3	3	17	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,407	591	2	19	315	145	244	-	68	3	3	17	
(392) Transportation		874												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	874	367	1	12	196	90	152	-	42	2	2	10	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		874	367	1	12	196	90	152	-	42	2	2	10	
(393) Stores Equipment		16												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	16	7	0	0	4	2	3	-	1	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		16	7	0	0	4	2	3	-	1	0	0	0	
(394) Tools & Garage Equip.		1,491												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	1,491	627	2	20	334	154	259	-	72	3	3	18	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,491	627	2	20	334	154	259	-	72	3	3	18	
(395) Laboratory		28												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	28	12	0	0	6	3	5	-	1	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		28	12	0	0	6	3	5	-	1	0	0	0	
(396) Power Equipment		19												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	19	8	0	0	4	2	3	-	1	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		19	8	0	0	4	2	3	-	1	0	0	0	
(397) Communication Equipment		2,852												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	2,852	1,198	4	38	639	295	495	-	137	6	6	34	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,852	1,198	4	38	639	295	495	-	137	6	6	34	
(398) Misc. Equipment		1												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	1	0	0	0	0	0	0	-	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	0	0	0	0	0	0	-	0	0	0	0	
Total General Plant		17,197												
- Demand		17,197	7,226	22	232	3,851	1,777	2,984	-	827	36	36	206	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		17,197	7,226	22	232	3,851	1,777	2,984	-	827	36	36	206	
Total Utility Plant		278,370												
- Demand		278,370	116,974	356	3,752	62,337	28,761	48,308	-	13,381	588	582	3,330	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**278,370**	**116,974**	**356**	**3,752**	**62,337**	**28,761**	**48,308**	**-**	**13,381**	**588**	**582**	**3,330**	

West Penn Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
ACCUMULATED DEPRECIATION														
Accumulated Depreciation														
(108-302) Franchise & Consents		-												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-303) Intangible Plant		(10,475)												OpExp-SUB
- Demand	OpExp-SUB-D	(10,475)	(4,402)	(13)	(141)	(2,346)	(1,082)	(1,818)	-	(504)	(22)	(22)	(125)	100%
- Customer	OpExp-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	OpExp-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(10,475)	(4,402)	(13)	(141)	(2,346)	(1,082)	(1,818)	-	(504)	(22)	(22)	(125)	
(108-350) Transm Land		(16,981)												DEM
- Demand	NCP	(16,981)	(7,135)	(22)	(229)	(3,803)	(1,754)	(2,947)	-	(816)	(36)	(36)	(203)	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(16,981)	(7,135)	(22)	(229)	(3,803)	(1,754)	(2,947)	-	(816)	(36)	(36)	(203)	
(108-352) Transm Structures		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-353) Transm Station Equipment		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-354) Transm Towers & Fixtures		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-355) Transm Poles & Fixtures		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-356) Transm OH Conductors		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-357) Transm Underground Conduit		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-358) Transm UG Conductors		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	

West Penn Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(108-359) Transm Roads		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-360) Land		(1,607)												DIST_364-368-SUB
- Demand	DIST_364-368-SUB-D	(1,607)	(675)	(2)	(22)	(360)	(166)	(279)	-	(77)	(3)	(3)	(19)	100%
- Customer	DIST_364-368-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DIST_364-368-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(1,607)	(675)	(2)	(22)	(360)	(166)	(279)	-	(77)	(3)	(3)	(19)	
(108-361) Structures		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-362) Station Equip		(20,104)												DEM
- Demand	NCP	(20,104)	(8,448)	(26)	(271)	(4,502)	(2,077)	(3,489)	-	(966)	(42)	(42)	(241)	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(20,104)	(8,448)	(26)	(271)	(4,502)	(2,077)	(3,489)	-	(966)	(42)	(42)	(241)	
(108-364) Poles		(45,496)												DEM
- Demand	NCP	(45,496)	(19,118)	(58)	(613)	(10,188)	(4,701)	(7,895)	-	(2,187)	(96)	(95)	(544)	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(45,496)	(19,118)	(58)	(613)	(10,188)	(4,701)	(7,895)	-	(2,187)	(96)	(95)	(544)	
(108-365) OH Conductors		(34,565)												DEM
- Demand	NCP	(34,565)	(14,525)	(44)	(466)	(7,740)	(3,571)	(5,998)	-	(1,662)	(73)	(72)	(414)	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(34,565)	(14,525)	(44)	(466)	(7,740)	(3,571)	(5,998)	-	(1,662)	(73)	(72)	(414)	
(108-366) UG Conduit		(1)												DEM
- Demand	NCP	(1)	(0)	(0)	(0)	(0)	(0)	(0)	-	(0)	(0)	(0)	(0)	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(1)	(0)	(0)	(0)	(0)	(0)	(0)	-	(0)	(0)	(0)	(0)	
(108-367) UG Cond & Dev		(6,786)												DEM
- Demand	NCP	(6,786)	(2,852)	(9)	(91)	(1,520)	(701)	(1,178)	-	(326)	(14)	(14)	(81)	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(6,786)	(2,852)	(9)	(91)	(1,520)	(701)	(1,178)	-	(326)	(14)	(14)	(81)	
(108-368) Line Transformers		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-369) Services		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

West Penn Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(108-370) Meters		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-371) Install on Cust Premise		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-372) Leased Property Cust. Prem.		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-373) Street Lighting		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-389) Land & Land Rights		(11)												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(11)	(5)	(0)	(0)	(2)	(1)	(2)	-	(1)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(11)	(5)	(0)	(0)	(2)	(1)	(2)	-	(1)	(0)	(0)	(0)	
(108-390) Struct & Impmnts -		(3,213)												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(3,213)	(1,350)	(4)	(43)	(720)	(332)	(558)	-	(154)	(7)	(7)	(38)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(3,213)	(1,350)	(4)	(43)	(720)	(332)	(558)	-	(154)	(7)	(7)	(38)	
(108-391) Office Furn & Equip		(988)												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(988)	(415)	(1)	(13)	(221)	(102)	(172)	-	(48)	(2)	(2)	(12)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(988)	(415)	(1)	(13)	(221)	(102)	(172)	-	(48)	(2)	(2)	(12)	
(108-392) Transportation Equip		(527)												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(527)	(221)	(1)	(7)	(118)	(54)	(91)	-	(25)	(1)	(1)	(6)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(527)	(221)	(1)	(7)	(118)	(54)	(91)	-	(25)	(1)	(1)	(6)	
(108-393) Stores Equip		(13)												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(13)	(6)	(0)	(0)	(3)	(1)	(2)	-	(1)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(13)	(6)	(0)	(0)	(3)	(1)	(2)	-	(1)	(0)	(0)	(0)	
(108-394) Tools, Shop & Garage Equip		(748)												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(748)	(314)	(1)	(10)	(168)	(77)	(130)	-	(36)	(2)	(2)	(9)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(748)	(314)	(1)	(10)	(168)	(77)	(130)	-	(36)	(2)	(2)	(9)	

West Penn Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(108-395) Laboratory Equip		(24)												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(24)	(10)	(0)	(0)	(5)	(3)	(4)	-	(1)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(24)	(10)	(0)	(0)	(5)	(3)	(4)	-	(1)	(0)	(0)	(0)	
(108-396) Power Operated Equip		(17)												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(17)	(7)	(0)	(0)	(4)	(2)	(3)	-	(1)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(17)	(7)	(0)	(0)	(4)	(2)	(3)	-	(1)	(0)	(0)	(0)	
(108-397) Communication Equip		(1,476)												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(1,476)	(620)	(2)	(20)	(331)	(152)	(256)	-	(71)	(3)	(3)	(18)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(1,476)	(620)	(2)	(20)	(331)	(152)	(256)	-	(71)	(3)	(3)	(18)	
(108-398) MISC Equip		(28)												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(28)	(12)	(0)	(0)	(6)	(3)	(5)	-	(1)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(28)	(12)	(0)	(0)	(6)	(3)	(5)	-	(1)	(0)	(0)	(0)	
Total Accumulated Depreciation		(143,061)												
- Demand		(143,061)	(60,115)	(183)	(1,928)	(32,036)	(14,781)	(24,827)	-	(6,877)	(302)	(299)	(1,712)	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total Accumulated Depreciation		**(143,061)**	**(60,115)**	**(183)**	**(1,928)**	**(32,036)**	**(14,781)**	**(24,827)**	**-**	**(6,877)**	**(302)**	**(299)**	**(1,712)**	
OTHER RATE BASE ITEMS														
Other Rate Base Items														
Material & Supplies		1,526												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	1,526	641	2	21	342	158	265	-	73	3	3	18	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,526	641	2	21	342	158	265	-	73	3	3	18	
Cash Working Capital		4,169												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	4,169	1,752	5	56	934	431	723	-	200	9	9	50	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		4,169	1,752	5	56	934	431	723	-	200	9	9	50	
Deferred Storm Damage		3,709												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	3,709	1,558	5	50	830	383	644	-	178	8	8	44	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3,709	1,558	5	50	830	383	644	-	178	8	8	44	

West Penn Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
Customer Deposits		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Customer Advances		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
ADIT		(36,833)												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(36,833)	(15,478)	(47)	(496)	(8,248)	(3,806)	(6,392)	-	(1,771)	(78)	(77)	(441)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(36,833)	(15,478)	(47)	(496)	(8,248)	(3,806)	(6,392)	-	(1,771)	(78)	(77)	(441)	
Capitalized Pension and OPEB		(295)												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(295)	(124)	(0)	(4)	(66)	(30)	(51)	-	(14)	(1)	(1)	(4)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(295)	(124)	(0)	(4)	(66)	(30)	(51)	-	(14)	(1)	(1)	(4)	
Total Other Rate Base Items		(27,725)												
- Demand		(27,725)	(11,650)	(35)	(374)	(6,209)	(2,865)	(4,811)	-	(1,333)	(59)	(58)	(332)	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(27,725)	(11,650)	(35)	(374)	(6,209)	(2,865)	(4,811)	-	(1,333)	(59)	(58)	(332)	
Total Rate Base		**107,585**												
- Demand		**107,585**	**45,208**	**137**	**1,450**	**24,092**	**11,116**	**18,670**	**-**	**5,172**	**227**	**225**	**1,287**	
- Customer		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	
- Commodity		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	
Total		**107,585**	**45,208**	**137**	**1,450**	**24,092**	**11,116**	**18,670**	**-**	**5,172**	**227**	**225**	**1,287**	

West Penn Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
OPERATIONS & MAINTENANCE EXPENSES														
Transmission Expenses														
Operations Expenses														
(560) Operating Supervision & Engineering		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(561) Load Dispatch		80												DEM
- Demand	NCP	80	34	0	1	18	8	14	-	4	0	0	1	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		80	34	0	1	18	8	14	-	4	0	0	1	
(562) Station Expenses		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(563) Overhead Line Expenses		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(565) Transmission of Electricity by Others		289												DEM
- Demand	NCP	289	121	0	4	65	30	50	-	14	1	1	3	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		289	121	0	4	65	30	50	-	14	1	1	3	
(566) Miscellaneous transmission expenses		246												DEM
- Demand	NCP	246	103	0	3	55	25	43	-	12	1	1	3	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		246	103	0	3	55	25	43	-	12	1	1	3	
Total Trans. Operations Expenses		614												
- Demand		614	258	1	8	138	63	107	-	30	1	1	7	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		614	258	1	8	138	63	107	-	30	1	1	7	
Maintenance Expense														
(568) Maintenance Supervision and Engineering		615												DEM
- Demand	NCP	615	259	1	8	138	64	107	-	30	1	1	7	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		615	259	1	8	138	64	107	-	30	1	1	7	
(569) Maintenance of Structures		54												DEM
- Demand	NCP	54	23	0	1	12	6	9	-	3	0	0	1	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		54	23	0	1	12	6	9	-	3	0	0	1	
(570) Maintenance of Station Equipment		454												DEM
- Demand	NCP	454	191	1	6	102	47	79	-	22	1	1	5	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		454	191	1	6	102	47	79	-	22	1	1	5	

West Penn Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(571) Maintenance of Overhead Lines		4,241												DEM
- Demand	NCP	4,241	1,782	5	57	950	438	736	-	204	9	9	51	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		4,241	1,782	5	57	950	438	736	-	204	9	9	51	
(572) Maintenance of miscellaneous distribution plant		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Trans. Maintenance Expenses		5,364												
- Demand		5,364	2,254	7	72	1,201	554	931	-	258	11	11	64	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		5,364	2,254	7	72	1,201	554	931	-	258	11	11	64	
Total Transmission Expenses		5,978												
- Demand		5,978	2,512	8	81	1,339	618	1,037	-	287	13	13	72	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		5,978	2,512	8	81	1,339	618	1,037	-	287	13	13	72	

West Penn Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
Distribution Expenses														
Operations Expenses														
(580) Operation Supervision & Engineering		44												DistOpExp-SUB
- Demand	DistOpExp-SUB-D	44	18	0	1	10	5	8	-	2	0	0	1	100%
- Customer	DistOpExp-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DistOpExp-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		44	18	0	1	10	5	8	-	2	0	0	1	
(581) Load Dispatching		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(582) Station Expenses		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(583) Overhead line expenses		31												DEM
- Demand	NCP	31	13	0	0	7	3	5	-	2	0	0	0	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		31	13	0	0	7	3	5	-	2	0	0	0	
(584) Underground line expenses		105												DEM
- Demand	NCP	105	44	0	1	24	11	18	-	5	0	0	1	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		105	44	0	1	24	11	18	-	5	0	0	1	
(586) Meter expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(588) Miscellaneous distribution expenses		829												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	829	348	1	11	186	86	144	-	40	2	2	10	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		829	348	1	11	186	86	144	-	40	2	2	10	

West Penn Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(589) Rents		-												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Dist. Operations Expenses		1,009												
- Demand		1,009	424	1	14	226	104	175	-	48	2	2	12	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		1,009	424	1	14	226	104	175	-	48	2	2	12	
Maintenance Expense														
(590) Maintenance Supervision and Engineering		38												DistMtExp-SUB
- Demand	DistMtExp-SUB-D	38	16	0	1	8	4	7	-	2	0	0	0	100%
- Customer	DistMtExp-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DistMtExp-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		38	16	0	1	8	4	7	-	2	0	0	0	
(591) Maintenance of Structures		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(592) Maintenance of Station Equipment		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(593) Maintenance of Overhead Lines		8,235												DEM
- Demand	NCP	8,235	3,460	11	111	1,844	851	1,429	-	396	17	17	99	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		8,235	3,460	11	111	1,844	851	1,429	-	396	17	17	99	
(594) Maintenance of underground lines		54												DEM
- Demand	NCP	54	23	0	1	12	6	9	-	3	0	0	1	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		54	23	0	1	12	6	9	-	3	0	0	1	
(595) Maintenance of line transformers		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(596) Maintenance of street lighting and signal systems		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

West Penn Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(597) Maintenance of meters		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(598) Maintenance of miscellaneous distribution plant		102												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	102	43	0	1	23	10	18	-	5	0	0	1	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		102	43	0	1	23	10	18	-	5	0	0	1	
Total Dist. Maintenance Expenses		8,429												
- Demand		8,429	3,542	11	114	1,888	871	1,463	-	405	18	18	101	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		8,429	3,542	11	114	1,888	871	1,463	-	405	18	18	101	
Total Distribution Expenses		15,416												
- Demand		15,416	6,478	20	208	3,452	1,593	2,675	-	741	33	32	184	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		15,416	6,478	20	208	3,452	1,593	2,675	-	741	33	32	184	
Customer Accounts														
(901) Supervision		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(902) Meter Reading Expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(903) Collections & Records		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(904) Uncollectables		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

West Penn Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(905) Misc. Customer Accounts		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Customer Accounts and Services		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Customer Information														
(907) Supervision		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(908) Customer Information		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(909) Advertising		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(910) Misc. Expense		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Customer Information		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Sales														
(911) Sales Supervision		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(913) Advertising Expense		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Sales		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	

West Penn Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
Administrative & General Expense														
(920) Administrative and General Salaries		122												NONAGLAB-SUB
- Demand	NONAGLAB-SUB-D	122	51	0	2	27	13	21	-	6	0	0	1	100%
- Customer	NONAGLAB-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		122	51	0	2	27	13	21	-	6	0	0	1	
(921 Office Supplies		251												NONAGLAB-SUB
- Demand	NONAGLAB-SUB-D	251	106	0	3	56	26	44	-	12	1	1	3	100%
- Customer	NONAGLAB-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		251	106	0	3	56	26	44	-	12	1	1	3	
(922) Admin Expenses		-												NONAGLAB-SUB
- Demand	NONAGLAB-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	NONAGLAB-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(923) Outside Services		1,868												NONAGLAB-SUB
- Demand	NONAGLAB-SUB-D	1,868	785	2	25	418	193	324	-	90	4	4	22	100%
- Customer	NONAGLAB-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,868	785	2	25	418	193	324	-	90	4	4	22	
(924) Property Insurance		16												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	16	7	0	0	4	2	3	-	1	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		16	7	0	0	4	2	3	-	1	0	0	0	
(925) Injury and Damages		209												DISTLAB-SUB
- Demand	DISTLAB-SUB-D	209	88	0	3	47	22	36	-	10	0	0	3	100%
- Customer	DISTLAB-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTLAB-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		209	88	0	3	47	22	36	-	10	0	0	3	
(926) Pension and Benefits		56												NONAGLAB-SUB
- Demand	NONAGLAB-SUB-D	56	23	0	1	12	6	10	-	3	0	0	1	100%
- Customer	NONAGLAB-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		56	23	0	1	12	6	10	-	3	0	0	1	
(928) Regulatory Commission Expense		253												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	253	106	0	3	57	26	44	-	12	1	1	3	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		253	106	0	3	57	26	44	-	12	1	1	3	
(930.1) General Advertising		1												NONAGLAB-SUB
- Demand	NONAGLAB-SUB-D	1	1	0	0	0	0	0	-	0	0	0	0	100%
- Customer	NONAGLAB-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	1	0	0	0	0	0	-	0	0	0	0	
(903.2) Misc. Expense		32												NONAGLAB-SUB
- Demand	NONAGLAB-SUB-D	32	13	0	0	7	3	6	-	2	0	0	0	100%
- Customer	NONAGLAB-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		32	13	0	0	7	3	6	-	2	0	0	0	

West Penn Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(931) Misc. Rent		71												NONAGLAB-SUB
- Demand	NONAGLAB-SUB-D	71	30	0	1	16	7	12	-	3	0	0	1	100%
- Customer	NONAGLAB-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		71	30	0	1	16	7	12	-	3	0	0	1	
(935) Maint. Of General Plant		180												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	180	75	0	2	40	19	31	-	9	0	0	2	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		180	75	0	2	40	19	31	-	9	0	0	2	
(9XX) Open		-												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total A&G Expense		3,059												
- Demand		3,059	1,286	4	41	685	316	531	-	147	6	6	37	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		3,059	1,286	4	41	685	316	531	-	147	6	6	37	
Total O&M Expenses		18,475												
- Demand		18,475	7,763	24	249	4,137	1,909	3,206	-	888	39	39	221	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**18,475**	**7,763**	**24**	**249**	**4,137**	**1,909**	**3,206**	**-**	**888**	**39**	**39**	**221**	

West Penn Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
DEPRECIATION EXPENSE														
Depreciation Expense														
(403-303) Intangible		584												OpExp-SUB
- Demand	OpExp-SUB-D	584	245	1	8	131	60	101	-	28	1	1	7	100%
- Customer	OpExp-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	OpExp-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		584	245	1	8	131	60	101	-	28	1	1	7	
(403-350) Transm Land		484												DEM
- Demand	NCP	484	204	1	7	108	50	84	-	23	1	1	6	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		484	204	1	7	108	50	84	-	23	1	1	6	
(403-352) Transm Strucutres		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-353) Transm Station Equipment		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-354) Transm Towers & Fixtures		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-355) Transm Poles & Fixtures		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-356) Transm OH Conductors		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-357) Transm UG Conduit		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-358) Transm UG Conductors		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-359) Transm Roads		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	

West Penn Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(403-360) Land		15												DIST_364-368-SUB
- Demand	DIST_364-368-SUB-D	15	6	0	0	3	2	3	-	1	0	0	0	100%
- Customer	DIST_364-368-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DIST_364-368-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		15	6	0	0	3	2	3	-	1	0	0	0	
(403-361) Structures		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-362) Station Equip		343												DEM
- Demand	NCP	343	144	0	5	77	35	59	-	16	1	1	4	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		343	144	0	5	77	35	59	-	16	1	1	4	
(403-364) Poles		1,410												DEM
- Demand	NCP	1,410	592	2	19	316	146	245	-	68	3	3	17	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,410	592	2	19	316	146	245	-	68	3	3	17	
(403-365) OH Conductors		1,898												DEM
- Demand	NCP	1,898	797	2	26	425	196	329	-	91	4	4	23	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,898	797	2	26	425	196	329	-	91	4	4	23	
(403-366) UG Conduit		0												DEM
- Demand	NCP	0	0	0	0	0	0	0	-	0	0	0	0	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	-	0	0	0	0	
(403-367) UG Conductors		293												DEM
- Demand	NCP	293	123	0	4	66	30	51	-	14	1	1	4	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		293	123	0	4	66	30	51	-	14	1	1	4	
(403-368) Line Transformers		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-369) Services		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

West Penn Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(403-370) Meters		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-371) Install on Cust Premise		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-372) Leased Property Cust. Prem.		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-373) Streetlight		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-389) Land		0												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	0	0	0	0	0	0	0	-	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	-	0	0	0	0	
(403-390) Structures		445												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	445	187	1	6	100	46	77	-	21	1	1	5	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		445	187	1	6	100	46	77	-	21	1	1	5	
(403-391) Office Equipment		203												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	203	85	0	3	45	21	35	-	10	0	0	2	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		203	85	0	3	45	21	35	-	10	0	0	2	
(403-392) Transportation		77												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	77	32	0	1	17	8	13	-	4	0	0	1	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		77	32	0	1	17	8	13	-	4	0	0	1	
(403-393) Stores Equip		1												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	1	0	0	0	0	0	0	-	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	0	0	0	0	0	0	-	0	0	0	0	
(403-394) Tools, Shop & Garage Equip		96												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	96	40	0	1	22	10	17	-	5	0	0	1	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		96	40	0	1	22	10	17	-	5	0	0	1	

West Penn Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(403-395) Laboratory Equip		1												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	1	0	0	0	0	0	0	-	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	0	0	0	0	0	0	-	0	0	0	0	
(403-396) Power Equipment		0												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	0	0	0	0	0	0	0	-	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	-	0	0	0	0	
(403-397) Communication Equip		227												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	227	95	0	3	51	23	39	-	11	0	0	3	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		227	95	0	3	51	23	39	-	11	0	0	3	
(403-398) Misc. Equip		-												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Amortization and Depletion of Utility Plant		-												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Cost of Removal/Salvage		-												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Average Net Salvage		-												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Depreciation Expense		1,274												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	1,274	536	2	17	285	132	221	-	61	3	3	15	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,274	536	2	17	285	132	221	-	61	3	3	15	
Total Depreciation Expense		7,350												
- Demand		7,350	3,089	9	99	1,646	759	1,276	-	353	16	15	88	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**7,350**	**3,089**	**9**	**99**	**1,646**	**759**	**1,276**	**-**	**353**	**16**	**15**	**88**	

West Penn Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
Amortization														
Amortization		-												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Removal of Retained Riders		-												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Eliminate Amort per IS		-												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Storm Reserve Amortization		1,042												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	1,042	438	1	14	233	108	181	-	50	2	2	12	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,042	438	1	14	233	108	181	-	50	2	2	12	
Extraordinary Storm Reserve Amort		570												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	570	240	1	8	128	59	99	-	27	1	1	7	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		570	240	1	8	128	59	99	-	27	1	1	7	
COVID-19 Reg Asset Amort		242												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	242	102	0	3	54	25	42	-	12	1	1	3	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		242	102	0	3	54	25	42	-	12	1	1	3	
Streetlight Reg Asset Amort		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Verizon Pole Attach Amort		-												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Depreciation and Amortization		9,205												
- Demand		9,205	3,868	12	124	2,061	951	1,597	-	442	19	19	110	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**9,205**	**3,868**	**12**	**124**	**2,061**	**951**	**1,597**	**-**	**442**	**19**	**19**	**110**	

West Penn Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
Taxes Other than Income														
Gross Receipt Taxes		1,848												DISTPLT-SUB
- Demand	Revenues	1,848	1,291	3	62	250	101	75	0	17	18	25	5	100%
- Customer	Revenues	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	Revenues	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,848	1,291	3	62	250	101	75	0	17	18	25	5	
Payroll Taxes		165												LABOR-SUB
- Demand	LABOR-SUB-D	165	69	0	2	37	17	29	-	8	0	0	2	100%
- Customer	LABOR-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	LABOR-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		165	69	0	2	37	17	29	-	8	0	0	2	
PURTA Taxes		126												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	126	53	0	2	28	13	22	-	6	0	0	2	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		126	53	0	2	28	13	22	-	6	0	0	2	
Real Estate Taxes		14												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	14	6	0	0	3	1	2	-	1	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		14	6	0	0	3	1	2	-	1	0	0	0	
Sales & Use Taxes		1												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	1	0	0	0	0	0	0	-	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	0	0	0	0	0	0	-	0	0	0	0	
Misc. Taxes		-												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj, Payroll Taxes		-												LABOR-SUB
- Demand	LABOR-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	LABOR-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	LABOR-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Other Taxes		-												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Taxes Other than Income		2,152												
- Demand		2,152	1,419	4	66	318	132	127	0	32	19	26	9	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total Taxes Other than Income		2,152	1,419	4	66	318	132	127	0	32	19	26	9	
Total Operating Expenses		**29,832**												
- Demand		**29,832**	**13,051**	**39**	**439**	**6,516**	**2,992**	**4,931**	**0**	**1,362**	**77**	**84**	**340**	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**29,832**	**13,051**	**39**	**439**	**6,516**	**2,992**	**4,931**	**0**	**1,362**	**77**	**84**	**340**	

West Penn Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
UTILITY PLANT														
Intangible Plant														
(301) Organization		23												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	21	9	0	0	5	2	4	-	1	0	0	0	90%
- Customer	DISTPLT-PRI-C	2	-	-	-	1	1	0	-	-	-	-	0	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		23	9	0	0	6	3	4	-	1	0	0	0	
(302) Franchises and Consents		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	90%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(303) Intangible Plant		13,088												OpExp-PRI
- Demand	OpExp-PRI-D	10,143	4,228	13	136	2,259	1,072	1,773	-	484	21	21	136	77%
- Customer	OpExp-PRI-C	2,945	-	-	-	1,705	1,008	225	-	-	-	-	7	23%
- Commodity	OpExp-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		13,088	4,228	13	136	3,964	2,079	1,999	-	484	21	21	144	
Total Intangible Plant		13,111												
- Demand		10,163	4,236	13	136	2,264	1,074	1,777	-	485	21	21	137	
- Customer		2,948	-	-	-	1,707	1,008	226	-	-	-	-	7	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		13,111	4,236	13	136	3,970	2,082	2,003	-	485	21	21	144	
Distribution Plant														
(350) Transmission Land		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(352) Transmission Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(353) Trans. Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(354) Trans. Towers & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(355) Trans. Poles & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

West Penn Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(356) Trans. OH Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(357) Underground Conduit		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(358) Trans. UG Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(359) Trans. Roads		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(360) Land and Land Rights		409												DIST_364-368-PRI
- Demand	DIST_364-368-PRI-D	35	-	-	-	3	14	12	-	-	-	-	7	8%
- Customer	DIST_364-368-PRI-C	374	-	-	-	217	128	29	-	-	-	-	1	92%
- Commodity	DIST_364-368-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		409	-	-	-	219	142	40	-	-	-	-	8	
(361) Structures and Improvements		24,361												DEM
- Demand	NCP	24,361	10,237	31	328	5,455	2,517	4,228	-	1,171	51	51	291	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		24,361	10,237	31	328	5,455	2,517	4,228	-	1,171	51	51	291	
(362) Station Equipment		423,861												DEM
- Demand	NCP	423,861	178,111	542	5,713	94,918	43,793	73,557	-	20,375	895	887	5,071	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		423,861	178,111	542	5,713	94,918	43,793	73,557	-	20,375	895	887	5,071	
(364) Poles, Towers & Fixtures		11,269												364P
- Demand	NCP-PRI	2,315	-	-	-	168	917	773	-	-	-	-	458	21%
- Customer	CUS-PRI	8,953	-	-	-	5,183	3,063	685	-	-	-	-	21	79%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		11,269	-	-	-	5,351	3,980	1,459	-	-	-	-	479	
(365) Overhead Conductors & Devices		39,629												365P
- Demand	NCP-PRI	824	-	-	-	60	326	275	-	-	-	-	163	2%
- Customer	CUS-PRI	38,806	-	-	-	22,466	13,276	2,971	-	-	-	-	93	98%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		39,629	-	-	-	22,526	13,602	3,246	-	-	-	-	256	

West Penn Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(366) Underground Conduit		715												366P
- Demand	NCP-PRI	715	-	-	-	52	283	239	-	-	-	-	141	100%
- Customer	CUS-PRI	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		715	-	-	-	52	283	239	-	-	-	-	141	
(367) Underground Conductors & Device		3,939												367P
- Demand	NCP-PRI	857	-	-	-	62	339	286	-	-	-	-	169	22%
- Customer	CUS-PRI	3,082	-	-	-	1,784	1,054	236	-	-	-	-	7	78%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3,939	-	-	-	1,846	1,394	522	-	-	-	-	177	
(368) Line Transformers		-												368P
- Demand	NCP-PRI	-	-	-	-	-	-	-	-	-	-	-	-	19%
- Customer	CUS-PRI	-	-	-	-	-	-	-	-	-	-	-	-	81%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(369) Services		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(370) Meters		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(371) Customer Premises		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(372) Leased Property Cust. Prem.		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(373) Streetlight		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Distribution Plant		504,183												
- Demand		452,968	188,347	573	6,042	100,717	48,189	79,370	-	21,546	947	938	6,300	
- Customer		51,215	-	-	-	29,651	17,521	3,921	-	-	-	-	123	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		504,183	188,347	573	6,042	130,367	65,710	83,290	-	21,546	947	938	6,423	
General Plant														
(389) Land		349												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	313	130	0	4	70	33	55	-	15	1	1	4	90%
- Customer	DISTPLT-PRI-C	35	-	-	-	21	12	3	-	-	-	-	0	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		349	130	0	4	90	45	58	-	15	1	1	4	
(390) Structures		20,928												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	18,802	7,818	24	251	4,181	2,000	3,295	-	894	39	39	262	90%
- Customer	DISTPLT-PRI-C	2,126	-	-	-	1,231	727	163	-	-	-	-	5	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		20,928	7,818	24	251	5,411	2,728	3,457	-	894	39	39	267	

West Penn Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(391) Office Equipment		2,848												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	2,559	1,064	3	34	569	272	448	-	122	5	5	36	90%
- Customer	DISTPLT-PRI-C	289	-	-	-	167	99	22	-	-	-	-	1	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,848	1,064	3	34	736	371	470	-	122	5	5	36	
(392) Transportation		1,769												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	1,590	661	2	21	353	169	279	-	76	3	3	22	90%
- Customer	DISTPLT-PRI-C	180	-	-	-	104	61	14	-	-	-	-	0	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,769	661	2	21	457	231	292	-	76	3	3	23	
(393) Stores Equipment		33												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	29	12	0	0	6	3	5	-	1	0	0	0	90%
- Customer	DISTPLT-PRI-C	3	-	-	-	2	1	0	-	-	-	-	0	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		33	12	0	0	8	4	5	-	1	0	0	0	
(394) Tools & Garage Equip.		3,018												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	2,712	1,128	3	36	603	289	475	-	129	6	6	38	90%
- Customer	DISTPLT-PRI-C	307	-	-	-	178	105	23	-	-	-	-	1	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3,018	1,128	3	36	780	393	499	-	129	6	6	38	
(395) Laboratory		57												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	51	21	0	1	11	5	9	-	2	0	0	1	90%
- Customer	DISTPLT-PRI-C	6	-	-	-	3	2	0	-	-	-	-	0	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		57	21	0	1	15	7	9	-	2	0	0	1	
(396) Power Equipment		39												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	35	15	0	0	8	4	6	-	2	0	0	0	90%
- Customer	DISTPLT-PRI-C	4	-	-	-	2	1	0	-	-	-	-	0	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		39	15	0	0	10	5	6	-	2	0	0	1	
(397) Communication Equipment		5,773												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	5,187	2,157	7	69	1,153	552	909	-	247	11	11	72	90%
- Customer	DISTPLT-PRI-C	586	-	-	-	340	201	45	-	-	-	-	1	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		5,773	2,157	7	69	1,493	752	954	-	247	11	11	74	
(398) Misc. Equipment		2												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	1	1	0	0	0	0	0	-	0	0	0	0	90%
- Customer	DISTPLT-PRI-C	0	-	-	-	0	0	0	-	-	-	-	0	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2	1	0	0	0	0	0	-	0	0	0	0	
Total General Plant		34,816												
- Demand		31,280	13,006	40	417	6,955	3,328	5,481	-	1,488	65	65	435	
- Customer		3,537	-	-	-	2,048	1,210	271	-	-	-	-	8	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		34,816	13,006	40	417	9,003	4,538	5,752	-	1,488	65	65	444	
Total Utility Plant		552,111												
- Demand		494,412	205,590	625	6,595	109,935	52,591	86,627	-	23,519	1,033	1,024	6,872	
- Customer		57,699	-	-	-	33,405	19,739	4,417	-	-	-	-	138	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**552,111**	**205,590**	**625**	**6,595**	**143,340**	**72,330**	**91,045**	**-**	**23,519**	**1,033**	**1,024**	**7,010**	

West Penn Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
ACCUMULATED DEPRECIATION														
Accumulated Depreciation														
(108-302) Franchise & Consents		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	90%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-303) Intangible Plant		(11,307)												OpExp-PRI
- Demand	OpExp-PRI-D	(8,763)	(3,652)	(11)	(117)	(1,952)	(926)	(1,532)	-	(418)	(18)	(18)	(118)	77%
- Customer	OpExp-PRI-C	(2,545)	-	-	-	(1,473)	(871)	(195)	-	-	-	-	(6)	23%
- Commodity	OpExp-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(11,307)	(3,652)	(11)	(117)	(3,425)	(1,797)	(1,727)	-	(418)	(18)	(18)	(124)	
(108-350) Transm Land		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-352) Transm Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-353) Transm Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-354) Transm Towers & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-355) Transm Poles & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-356) Transm OH Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-357) Transm Underground Conduit		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-358) Transm UG Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

West Penn Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(108-359) Transm Roads		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-360) Land		(463)												DIST_364-368-PRI
- Demand	DIST_364-368-PRI-D	(39)	-	-	-	(3)	(16)	(13)	-	-	-	-	(8)	8%
- Customer	DIST_364-368-PRI-C	(424)	-	-	-	(245)	(145)	(32)	-	-	-	-	(1)	92%
- Commodity	DIST_364-368-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(463)	-	-	-	(248)	(161)	(46)	-	-	-	-	(9)	
(108-361) Structures		(12,114)												DEM
- Demand	NCP	(12,114)	(5,090)	(15)	(163)	(2,713)	(1,252)	(2,102)	-	(582)	(26)	(25)	(145)	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(12,114)	(5,090)	(15)	(163)	(2,713)	(1,252)	(2,102)	-	(582)	(26)	(25)	(145)	
(108-362) Station Equip		(182,957)												DEM
- Demand	NCP	(182,957)	(76,880)	(234)	(2,466)	(40,971)	(18,903)	(31,750)	-	(8,795)	(386)	(383)	(2,189)	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(182,957)	(76,880)	(234)	(2,466)	(40,971)	(18,903)	(31,750)	-	(8,795)	(386)	(383)	(2,189)	
(108-364) Poles		(2,938)												364P
- Demand	NCP-PRI	(604)	-	-	-	(44)	(239)	(202)	-	-	-	-	(119)	21%
- Customer	CUS-PRI	(2,334)	-	-	-	(1,351)	(799)	(179)	-	-	-	-	(6)	79%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(2,938)	-	-	-	(1,395)	(1,038)	(380)	-	-	-	-	(125)	
(108-365) OH Conductors		(5,956)												365P
- Demand	NCP-PRI	(124)	-	-	-	(9)	(49)	(41)	-	-	-	-	(24)	2%
- Customer	CUS-PRI	(5,832)	-	-	-	(3,376)	(1,995)	(446)	-	-	-	-	(14)	98%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(5,956)	-	-	-	(3,385)	(2,044)	(488)	-	-	-	-	(38)	
(108-366) UG Conduit		(271)												366P
- Demand	NCP-PRI	(271)	-	-	-	(20)	(107)	(91)	-	-	-	-	(54)	100%
- Customer	CUS-PRI	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(271)	-	-	-	(20)	(107)	(91)	-	-	-	-	(54)	
(108-367) UG Cond & Dev		(1,010)												367P
- Demand	NCP-PRI	(220)	-	-	-	(16)	(87)	(73)	-	-	-	-	(43)	22%
- Customer	CUS-PRI	(790)	-	-	-	(457)	(270)	(60)	-	-	-	-	(2)	78%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(1,010)	-	-	-	(473)	(357)	(134)	-	-	-	-	(45)	
(108-368) Line Transformers		-												368P
- Demand	NCP-PRI	-	-	-	-	-	-	-	-	-	-	-	-	19%
- Customer	CUS-PRI	-	-	-	-	-	-	-	-	-	-	-	-	81%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-369) Services		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

West Penn Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(108-370) Meters		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-371) Install on Cust Premise		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-372) Leased Property Cust. Prem.		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-373) Street Lighting		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-389) Land & Land Rights		(22)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(20)	(8)	(0)	(0)	(4)	(2)	(3)	-	(1)	(0)	(0)	(0)	90%
- Customer	DISTPLT-PRI-C	(2)	-	-	-	(1)	(1)	(0)	-	-	-	-	(0)	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(22)	(8)	(0)	(0)	(6)	(3)	(4)	-	(1)	(0)	(0)	(0)	
(108-390) Struct & Impmnts -		(6,505)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(5,844)	(2,430)	(7)	(78)	(1,300)	(622)	(1,024)	-	(278)	(12)	(12)	(81)	90%
- Customer	DISTPLT-PRI-C	(661)	-	-	-	(383)	(226)	(51)	-	-	-	-	(2)	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(6,505)	(2,430)	(7)	(78)	(1,682)	(848)	(1,075)	-	(278)	(12)	(12)	(83)	
(108-391) Office Furn & Equip		(2,001)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(1,798)	(747)	(2)	(24)	(400)	(191)	(315)	-	(86)	(4)	(4)	(25)	90%
- Customer	DISTPLT-PRI-C	(203)	-	-	-	(118)	(70)	(16)	-	-	-	-	(0)	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(2,001)	(747)	(2)	(24)	(517)	(261)	(331)	-	(86)	(4)	(4)	(25)	
(108-392) Transportation Equip		(1,067)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(958)	(399)	(1)	(13)	(213)	(102)	(168)	-	(46)	(2)	(2)	(13)	90%
- Customer	DISTPLT-PRI-C	(108)	-	-	-	(63)	(37)	(8)	-	-	-	-	(0)	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(1,067)	(399)	(1)	(13)	(276)	(139)	(176)	-	(46)	(2)	(2)	(14)	
(108-393) Stores Equip		(27)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(24)	(10)	(0)	(0)	(5)	(3)	(4)	-	(1)	(0)	(0)	(0)	90%
- Customer	DISTPLT-PRI-C	(3)	-	-	-	(2)	(1)	(0)	-	-	-	-	(0)	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(27)	(10)	(0)	(0)	(7)	(4)	(4)	-	(1)	(0)	(0)	(0)	
(108-394) Tools, Shop & Garage Equip		(1,515)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(1,361)	(566)	(2)	(18)	(303)	(145)	(238)	-	(65)	(3)	(3)	(19)	90%
- Customer	DISTPLT-PRI-C	(154)	-	-	-	(89)	(53)	(12)	-	-	-	-	(0)	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(1,515)	(566)	(2)	(18)	(392)	(197)	(250)	-	(65)	(3)	(3)	(19)	

West Penn Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(108-395) Laboratory Equip		(49)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(44)	(18)	(0)	(1)	(10)	(5)	(8)	-	(2)	(0)	(0)	(1)	90%
- Customer	DISTPLT-PRI-C	(5)	-	-	-	(3)	(2)	(0)	-	-	-	-	(0)	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(49)	(18)	(0)	(1)	(13)	(6)	(8)	-	(2)	(0)	(0)	(1)	
(108-396) Power Operated Equip		(35)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(31)	(13)	(0)	(0)	(7)	(3)	(5)	-	(1)	(0)	(0)	(0)	90%
- Customer	DISTPLT-PRI-C	(4)	-	-	-	(2)	(1)	(0)	-	-	-	-	(0)	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(35)	(13)	(0)	(0)	(9)	(5)	(6)	-	(1)	(0)	(0)	(0)	
(108-397) Communication Equip		(2,988)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(2,685)	(1,116)	(3)	(36)	(597)	(286)	(470)	-	(128)	(6)	(6)	(37)	90%
- Customer	DISTPLT-PRI-C	(304)	-	-	-	(176)	(104)	(23)	-	-	-	-	(1)	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(2,988)	(1,116)	(3)	(36)	(773)	(389)	(494)	-	(128)	(6)	(6)	(38)	
(108-398) MISC Equip		(57)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(51)	(21)	(0)	(1)	(11)	(5)	(9)	-	(2)	(0)	(0)	(1)	90%
- Customer	DISTPLT-PRI-C	(6)	-	-	-	(3)	(2)	(0)	-	-	-	-	(0)	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(57)	(21)	(0)	(1)	(15)	(7)	(9)	-	(2)	(0)	(0)	(1)	
Total Accumulated Depreciation		(231,281)												
- Demand		(217,907)	(90,952)	(277)	(2,918)	(48,576)	(22,942)	(38,050)	-	(10,405)	(457)	(453)	(2,878)	
- Customer		(13,374)	-	-	-	(7,743)	(4,575)	(1,024)	-	-	-	-	(32)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total Accumulated Depreciation		**(231,281)**	**(90,952)**	**(277)**	**(2,918)**	**(56,318)**	**(27,517)**	**(39,074)**	**-**	**(10,405)**	**(457)**	**(453)**	**(2,910)**	
OTHER RATE BASE ITEMS														
Other Rate Base Items														
Material & Supplies		3,090												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	2,776	1,154	4	37	617	295	486	-	132	6	6	39	90%
- Customer	DISTPLT-PRI-C	314	-	-	-	182	107	24	-	-	-	-	1	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3,090	1,154	4	37	799	403	510	-	132	6	6	39	
Cash Working Capital		8,440												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	7,582	3,153	10	101	1,686	807	1,329	-	361	16	16	105	90%
- Customer	DISTPLT-PRI-C	857	-	-	-	496	293	66	-	-	-	-	2	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		8,440	3,153	10	101	2,182	1,100	1,394	-	361	16	16	108	
Deferred Storm Damage		7,508												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	6,746	2,805	9	90	1,500	718	1,182	-	321	14	14	94	90%
- Customer	DISTPLT-PRI-C	763	-	-	-	442	261	58	-	-	-	-	2	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		7,508	2,805	9	90	1,941	979	1,240	-	321	14	14	96	

West Penn Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
Customer Deposits		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Customer Advances		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
ADIT		(74,570)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(66,996)	(27,857)	(85)	(894)	(14,896)	(7,127)	(11,739)	-	(3,187)	(140)	(139)	(932)	90%
- Customer	DISTPLT-PRI-C	(7,575)	-	-	-	(4,385)	(2,591)	(580)	-	-	-	-	(18)	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(74,570)	(27,857)	(85)	(894)	(19,282)	(9,719)	(12,319)	-	(3,187)	(140)	(139)	(950)	
Capitalized Pension and OPEB		(597)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(536)	(223)	(1)	(7)	(119)	(57)	(94)	-	(26)	(1)	(1)	(7)	90%
- Customer	DISTPLT-PRI-C	(61)	-	-	-	(35)	(21)	(5)	-	-	-	-	(0)	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(597)	(223)	(1)	(7)	(154)	(78)	(99)	-	(26)	(1)	(1)	(8)	
Total Other Rate Base Items		(56,129)												
- Demand		(50,428)	(20,968)	(64)	(673)	(11,213)	(5,365)	(8,836)	-	(2,399)	(105)	(104)	(701)	
- Customer		(5,702)	-	-	-	(3,301)	(1,951)	(436)	-	-	-	-	(14)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(56,129)	(20,968)	(64)	(673)	(14,513)	(7,315)	(9,273)	-	(2,399)	(105)	(104)	(715)	
Total Rate Base		**264,701**												
- Demand		**226,077**	**93,670**	**285**	**3,005**	**50,147**	**24,284**	**39,741**	**-**	**10,715**	**471**	**466**	**3,292**	
- Customer		**38,624**	**-**	**-**	**-**	**22,361**	**13,213**	**2,957**	**-**	**-**	**-**	**-**	**92**	
- Commodity		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	
Total		**264,701**	**93,670**	**285**	**3,005**	**72,508**	**37,498**	**42,698**	**-**	**10,715**	**471**	**466**	**3,385**	

West Penn Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
OPERATIONS & MAINTENANCE EXPENSES														
Transmission Expenses														
Operations Expenses														
(560) Operating Supervision & Engineering		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(561) Load Dispatch		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(562) Station Expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(563) Overhead Line Expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(565) Transmission of Electricity by Others		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(566) Miscellaneous transmission expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Trans. Operations Expenses		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Maintenance Expense														
(568) Maintenance Supervision and Engineering		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(569) Maintenance of Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(570) Maintenance of Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

West Penn Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(571) Maintenance of Overhead Lines		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(572) Maintenance of miscellaneous distribution plant		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Trans. Maintenance Expenses		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Transmission Expenses		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	

West Penn Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
Distribution Expenses														
Operations Expenses														
(580) Operation Supervision & Engineering		588												DistOpExp-PRI
- Demand	DistOpExp-PRI-D	576	241	1	8	129	60	100	-	28	1	1	7	98%
- Customer	DistOpExp-PRI-C	11	-	-	-	7	4	1	-	-	-	-	0	2%
- Commodity	DistOpExp-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		588	241	1	8	135	64	101	-	28	1	1	7	
(581) Load Dispatching		512												DEM
- Demand	NCP	512	215	1	7	115	53	89	-	25	1	1	6	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		512	215	1	7	115	53	89	-	25	1	1	6	
(582) Station Expenses		1,276												DEM
- Demand	NCP	1,276	536	2	17	286	132	221	-	61	3	3	15	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,276	536	2	17	286	132	221	-	61	3	3	15	
(583) Overhead line expenses		13												365P
- Demand	NCP-PRI	0	-	-	-	0	0	0	-	-	-	-	0	2%
- Customer	CUS-PRI	13	-	-	-	8	5	1	-	-	-	-	0	98%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		13	-	-	-	8	5	1	-	-	-	-	0	
(584) Underground line expenses		28												367P
- Demand	NCP-PRI	6	-	-	-	0	2	2	-	-	-	-	1	22%
- Customer	CUS-PRI	22	-	-	-	13	8	2	-	-	-	-	0	78%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		28	-	-	-	13	10	4	-	-	-	-	1	
(586) Meter expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(588) Miscellaneous distribution expenses		1,678												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	1,507	627	2	20	335	160	264	-	72	3	3	21	90%
- Customer	DISTPLT-PRI-C	170	-	-	-	99	58	13	-	-	-	-	0	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,678	627	2	20	434	219	277	-	72	3	3	21	

West Penn Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(589) Rents		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	90%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Dist. Operations Expenses		4,095												
- Demand		3,878	1,619	5	52	865	408	677	-	185	8	8	51	
- Customer		217	-	-	-	126	74	17	-	-	-	-	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		4,095	1,619	5	52	991	482	694	-	185	8	8	51	
Maintenance Expense														
(590) Maintenance Supervision and Engineering		56												DistMtExp-PRI
- Demand	DistMtExp-PRI-D	40	17	0	1	9	4	7	-	2	0	0	1	72%
- Customer	DistMtExp-PRI-C	16	-	-	-	9	5	1	-	-	-	-	0	28%
- Commodity	DistMtExp-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		56	17	0	1	18	10	8	-	2	0	0	1	
(591) Maintenance of Structures		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(592) Maintenance of Station Equipment		8,716												DEM
- Demand	NCP	8,716	3,663	11	117	1,952	901	1,513	-	419	18	18	104	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		8,716	3,663	11	117	1,952	901	1,513	-	419	18	18	104	
(593) Maintenance of Overhead Lines		3,553												365P
- Demand	NCP-PRI	74	-	-	-	5	29	25	-	-	-	-	15	2%
- Customer	CUS-PRI	3,479	-	-	-	2,014	1,190	266	-	-	-	-	8	98%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3,553	-	-	-	2,020	1,220	291	-	-	-	-	23	
(594) Maintenance of underground lines		15												367P
- Demand	NCP-PRI	3	-	-	-	0	1	1	-	-	-	-	1	22%
- Customer	CUS-PRI	12	-	-	-	7	4	1	-	-	-	-	0	78%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		15	-	-	-	7	5	2	-	-	-	-	1	
(595) Maintenance of line transformers		-												368P
- Demand	NCP-PRI	-	-	-	-	-	-	-	-	-	-	-	-	19%
- Customer	CUS-PRI	-	-	-	-	-	-	-	-	-	-	-	-	81%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(596) Maintenance of street lighting and signal systems		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

West Penn Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(597) Maintenance of meters		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(598) Maintenance of miscellaneous distribution plant		206												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	185	77	0	2	41	20	32	-	9	0	0	3	90%
- Customer	DISTPLT-PRI-C	21	-	-	-	12	7	2	-	-	-	-	0	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		206	77	0	2	53	27	34	-	9	0	0	3	
Total Dist. Maintenance Expenses		12,546												
- Demand		9,018	3,756	11	120	2,007	955	1,578	-	430	19	19	123	
- Customer		3,528	-	-	-	2,042	1,207	270	-	-	-	-	8	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		12,546	3,756	11	120	4,050	2,162	1,848	-	430	19	19	131	
Total Distribution Expenses		16,641												
- Demand		12,896	5,375	16	172	2,872	1,363	2,255	-	615	27	27	174	
- Customer		3,745	-	-	-	2,168	1,281	287	-	-	-	-	9	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		16,641	5,375	16	172	5,040	2,644	2,541	-	615	27	27	182	
Customer Accounts														
(901) Supervision		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(902) Meter Reading Expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(903) Collections & Records		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(904) Uncollectables		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

West Penn Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(905) Misc. Customer Accounts		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Customer Accounts and Services		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Customer Information														
(907) Supervision		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(908) Customer Information		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(909) Advertising		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(910) Misc. Expense		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Customer Information		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Sales														
(911) Sales Supervision		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(913) Advertising Expense		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Sales		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	

West Penn Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
Administrative & General Expense														
(920) Administrative and General Salaries		390												NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D	344	144	0	5	77	36	60	-	16	1	1	4	88%
- Customer	NONAGLAB-PRI-C	46	-	-	-	27	16	4	-	-	-	-	0	12%
- Commodity	NONAGLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		390	144	0	5	104	52	64	-	16	1	1	4	
(921 Office Supplies		807												NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D	712	298	1	10	159	74	124	-	34	1	1	9	88%
- Customer	NONAGLAB-PRI-C	95	-	-	-	55	33	7	-	-	-	-	0	12%
- Commodity	NONAGLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		807	298	1	10	214	107	131	-	34	1	1	9	
(922) Admin Expenses		-												NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	88%
- Customer	NONAGLAB-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	12%
- Commodity	NONAGLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(923) Outside Services		5,992												NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D	5,286	2,212	7	71	1,180	553	921	-	253	11	11	67	88%
- Customer	NONAGLAB-PRI-C	706	-	-	-	409	242	54	-	-	-	-	2	12%
- Commodity	NONAGLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		5,992	2,212	7	71	1,589	794	975	-	253	11	11	69	
(924) Property Insurance		33												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	30	12	0	0	7	3	5	-	1	0	0	0	90%
- Customer	DISTPLT-PRI-C	3	-	-	-	2	1	0	-	-	-	-	0	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		33	12	0	0	9	4	5	-	1	0	0	0	
(925) Injury and Damages		671												DISTLAB-PRI
- Demand	DISTLAB-PRI-D	592	248	1	8	132	62	103	-	28	1	1	8	88%
- Customer	DISTLAB-PRI-C	79	-	-	-	46	27	6	-	-	-	-	0	12%
- Commodity	DISTLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		671	248	1	8	178	89	109	-	28	1	1	8	
(926) Pension and Benefits		179												NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D	158	66	0	2	35	17	27	-	8	0	0	2	88%
- Customer	NONAGLAB-PRI-C	21	-	-	-	12	7	2	-	-	-	-	0	12%
- Commodity	NONAGLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		179	66	0	2	47	24	29	-	8	0	0	2	
(928) Regulatory Commission Expense		512												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	460	191	1	6	102	49	81	-	22	1	1	6	90%
- Customer	DISTPLT-PRI-C	52	-	-	-	30	18	4	-	-	-	-	0	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		512	191	1	6	132	67	85	-	22	1	1	7	
(930.1) General Advertising		5												NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D	4	2	0	0	1	0	1	-	0	0	0	0	88%
- Customer	NONAGLAB-PRI-C	1	-	-	-	0	0	0	-	-	-	-	0	12%
- Commodity	NONAGLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		5	2	0	0	1	1	1	-	0	0	0	0	
(903.2) Misc. Expense		102												NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D	90	38	0	1	20	9	16	-	4	0	0	1	88%
- Customer	NONAGLAB-PRI-C	12	-	-	-	7	4	1	-	-	-	-	0	12%
- Commodity	NONAGLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		102	38	0	1	27	14	17	-	4	0	0	1	

West Penn Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(931) Misc. Rent		228												NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D	202	84	0	3	45	21	35	-	10	0	0	3	88%
- Customer	NONAGLAB-PRI-C	27	-	-	-	16	9	2	-	-	-	-	0	12%
- Commodity	NONAGLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		228	84	0	3	61	30	37	-	10	0	0	3	
(935) Maint. Of General Plant		364												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	327	136	0	4	73	35	57	-	16	1	1	5	90%
- Customer	DISTPLT-PRI-C	37	-	-	-	21	13	3	-	-	-	-	0	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		364	136	0	4	94	47	60	-	16	1	1	5	
(9XX) Open		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	90%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total A&G Expense		9,283												
- Demand		8,204	3,431	10	110	1,831	859	1,430	-	392	17	17	105	
- Customer		1,080	-	-	-	625	369	83	-	-	-	-	3	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		9,283	3,431	10	110	2,456	1,228	1,513	-	392	17	17	108	
Total O&M Expenses		25,924												
- Demand		21,100	8,806	27	282	4,703	2,222	3,685	-	1,007	44	44	279	
- Customer		4,825	-	-	-	2,793	1,651	369	-	-	-	-	12	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**25,924**	**8,806**	**27**	**282**	**7,496**	**3,872**	**4,054**	**-**	**1,007**	**44**	**44**	**291**	

West Penn Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
DEPRECIATION EXPENSE														
Depreciation Expense														
(403-303) Intangible		1,183												OpExp-PRI
- Demand	OpExp-PRI-D	917	382	1	12	204	97	160	-	44	2	2	12	77%
- Customer	OpExp-PRI-C	266	-	-	-	154	91	20	-	-	-	-	1	23%
- Commodity	OpExp-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,183	382	1	12	358	188	181	-	44	2	2	13	
(403-350) Transm Land		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-352) Transm Strucutres		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-353) Transm Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-354) Transm Towers & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-355) Transm Poles & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-356) Transm OH Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-357) Transm UG Conduit		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-358) Transm UG Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-359) Transm Roads		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

West Penn Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(403-360) Land		4												DIST_364-368-PRI
- Demand	DIST_364-368-PRI-D	0	-	-	-	0	0	0	-	-	-	-	0	8%
- Customer	DIST_364-368-PRI-C	4	-	-	-	2	1	0	-	-	-	-	0	92%
- Commodity	DIST_364-368-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		4	-	-	-	2	1	0	-	-	-	-	0	
(403-361) Structures		321												DEM
- Demand	NCP	321	135	0	4	72	33	56	-	15	1	1	4	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		321	135	0	4	72	33	56	-	15	1	1	4	
(403-362) Station Equip		6,953												DEM
- Demand	NCP	6,953	2,922	9	94	1,557	718	1,207	-	334	15	15	83	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		6,953	2,922	9	94	1,557	718	1,207	-	334	15	15	83	
(403-364) Poles		184												364P
- Demand	NCP-PRI	38	-	-	-	3	15	13	-	-	-	-	7	21%
- Customer	CUS-PRI	146	-	-	-	85	50	11	-	-	-	-	0	79%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		184	-	-	-	87	65	24	-	-	-	-	8	
(403-365) OH Conductors		819												365P
- Demand	NCP-PRI	17	-	-	-	1	7	6	-	-	-	-	3	2%
- Customer	CUS-PRI	802	-	-	-	464	274	61	-	-	-	-	2	98%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		819	-	-	-	465	281	67	-	-	-	-	5	
(403-366) UG Conduit		12												366P
- Demand	NCP-PRI	12	-	-	-	1	5	4	-	-	-	-	2	100%
- Customer	CUS-PRI	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		12	-	-	-	1	5	4	-	-	-	-	2	
(403-367) UG Conductors		79												367P
- Demand	NCP-PRI	17	-	-	-	1	7	6	-	-	-	-	3	22%
- Customer	CUS-PRI	62	-	-	-	36	21	5	-	-	-	-	0	78%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		79	-	-	-	37	28	11	-	-	-	-	4	
(403-368) Line Transformers		-												368P
- Demand	NCP-PRI	-	-	-	-	-	-	-	-	-	-	-	-	19%
- Customer	CUS-PRI	-	-	-	-	-	-	-	-	-	-	-	-	81%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-369) Services		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

West Penn Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(403-370) Meters		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-371) Install on Cust Premise		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-372) Leased Property Cust. Prem.		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-373) Streetlight		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-389) Land		1												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	1	0	0	0	0	0	0	-	0	0	0	0	90%
- Customer	DISTPLT-PRI-C	0	-	-	-	0	0	0	-	-	-	-	0	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	0	0	0	0	0	0	-	0	0	0	0	
(403-390) Structures		901												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	809	337	1	11	180	86	142	-	38	2	2	11	90%
- Customer	DISTPLT-PRI-C	92	-	-	-	53	31	7	-	-	-	-	0	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		901	337	1	11	233	117	149	-	38	2	2	11	
(403-391) Office Equipment		411												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	369	153	0	5	82	39	65	-	18	1	1	5	90%
- Customer	DISTPLT-PRI-C	42	-	-	-	24	14	3	-	-	-	-	0	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		411	153	0	5	106	54	68	-	18	1	1	5	
(403-392) Transportation		155												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	139	58	0	2	31	15	24	-	7	0	0	2	90%
- Customer	DISTPLT-PRI-C	16	-	-	-	9	5	1	-	-	-	-	0	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		155	58	0	2	40	20	26	-	7	0	0	2	
(403-393) Stores Equip		1												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	1	0	0	0	0	0	0	-	0	0	0	0	90%
- Customer	DISTPLT-PRI-C	0	-	-	-	0	0	0	-	-	-	-	0	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	0	0	0	0	0	0	-	0	0	0	0	
(403-394) Tools, Shop & Garage Equip		195												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	175	73	0	2	39	19	31	-	8	0	0	2	90%
- Customer	DISTPLT-PRI-C	20	-	-	-	11	7	2	-	-	-	-	0	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		195	73	0	2	50	25	32	-	8	0	0	2	

West Penn Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(403-395) Laboratory Equip		2												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	2	1	0	0	0	0	0	-	0	0	0	0	90%
- Customer	DISTPLT-PRI-C	0	-	-	-	0	0	0	-	-	-	-	0	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2	1	0	0	0	0	0	-	0	0	0	0	
(403-396) Power Equipment		1												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	1	0	0	0	0	0	0	-	0	0	0	0	90%
- Customer	DISTPLT-PRI-C	0	-	-	-	0	0	0	-	-	-	-	0	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	0	0	0	0	0	0	-	0	0	0	0	
(403-397) Communication Equip		459												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	412	171	1	5	92	44	72	-	20	1	1	6	90%
- Customer	DISTPLT-PRI-C	47	-	-	-	27	16	4	-	-	-	-	0	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		459	171	1	5	119	60	76	-	20	1	1	6	
(403-398) Misc. Equip		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	90%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Amortization and Depletion of Utility Plant		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	90%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Cost of Removal/Salvage		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	90%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Average Net Salvage		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	90%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Depreciation Expense		2,580												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	2,318	964	3	31	515	247	406	-	110	5	5	32	90%
- Customer	DISTPLT-PRI-C	262	-	-	-	152	90	20	-	-	-	-	1	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,580	964	3	31	667	336	426	-	110	5	5	33	
Total Depreciation Expense		14,261												
- Demand		12,503	5,197	16	167	2,779	1,332	2,192	-	594	26	26	175	
- Customer		1,758	-	-	-	1,018	601	135	-	-	-	-	4	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**14,261**	**5,197**	**16**	**167**	**3,797**	**1,933**	**2,326**	**-**	**594**	**26**	**26**	**179**	

West Penn Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
Amortization														
Amortization		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	90%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Removal of Retained Riders		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	90%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Eliminate Amort per IS		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	90%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Storm Reserve Amortization		2,109												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	1,895	788	2	25	421	202	332	-	90	4	4	26	90%
- Customer	DISTPLT-PRI-C	214	-	-	-	124	73	16	-	-	-	-	1	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,109	788	2	25	545	275	348	-	90	4	4	27	
Extraordinary Storm Reserve Amort		1,155												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	1,038	431	1	14	231	110	182	-	49	2	2	14	90%
- Customer	DISTPLT-PRI-C	117	-	-	-	68	40	9	-	-	-	-	0	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,155	431	1	14	299	151	191	-	49	2	2	15	
COVID-19 Reg Asset Amort		490												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	440	183	1	6	98	47	77	-	21	1	1	6	90%
- Customer	DISTPLT-PRI-C	50	-	-	-	29	17	4	-	-	-	-	0	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		490	183	1	6	127	64	81	-	21	1	1	6	
Streetlight Reg Asset Amort		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Verizon Pole Attach Amort		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	90%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Depreciation and Amortization		18,015												
- Demand		15,876	6,599	20	212	3,529	1,691	2,783	-	755	33	33	222	
- Customer		2,139	-	-	-	1,238	732	164	-	-	-	-	5	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**18,015**	**6,599**	**20**	**212**	**4,768**	**2,422**	**2,946**	**-**	**755**	**33**	**33**	**227**	

West Penn Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
Taxes Other than Income														
Gross Receipt Taxes		3,741												DISTPLT-PRI
- Demand	Revenues	3,361	2,349	6	112	454	184	136	1	31	33	46	10	90%
- Customer	Revenues	380	266	1	13	51	21	15	0	3	4	5	1	10%
- Commodity	Revenues	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3,741	2,615	7	125	506	204	151	1	34	37	51	11	
Payroll Taxes		351												LABOR-PRI
- Demand	LABOR-PRI-D	309	129	0	4	69	32	54	-	15	1	1	4	88%
- Customer	LABOR-PRI-C	41	-	-	-	24	14	3	-	-	-	-	0	12%
- Commodity	LABOR-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		351	129	0	4	93	46	57	-	15	1	1	4	
PURTA Taxes		255												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	229	95	0	3	51	24	40	-	11	0	0	3	90%
- Customer	DISTPLT-PRI-C	26	-	-	-	15	9	2	-	-	-	-	0	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		255	95	0	3	66	33	42	-	11	0	0	3	
Real Estate Taxes		28												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	25	10	0	0	6	3	4	-	1	0	0	0	90%
- Customer	DISTPLT-PRI-C	3	-	-	-	2	1	0	-	-	-	-	0	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		28	10	0	0	7	4	5	-	1	0	0	0	
Sales & Use Taxes		1												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	1	0	0	0	0	0	0	-	0	0	0	0	90%
- Customer	DISTPLT-PRI-C	0	-	-	-	0	0	0	-	-	-	-	0	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	0	0	0	0	0	0	-	0	0	0	0	
Misc. Taxes		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	90%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj, Payroll Taxes		-												LABOR-PRI
- Demand	LABOR-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	88%
- Customer	LABOR-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	12%
- Commodity	LABOR-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Other Taxes		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	90%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Taxes Other than Income		4,375												
- Demand		3,925	2,584	7	120	580	243	234	1	58	34	47	17	
- Customer		450	266	1	13	92	45	21	0	3	4	5	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total Taxes Other than Income		4,375	2,850	8	132	672	288	255	1	61	38	52	18	
Total Operating Expenses		48,315												
- Demand		40,901	17,990	54	614	8,813	4,156	6,701	1	1,820	111	124	518	
- Customer		7,414	266	1	13	4,124	2,427	554	0	3	4	5	18	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		48,315	18,255	54	627	12,936	6,583	7,255	1	1,824	115	129	536	

West Penn Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
UTILITY PLANT														
Intangible Plant														
(301) Organization		102												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	14	8	0	0	4	1	0	-	-	0	0	-	13%
- Customer	DISTPLT-SEC-C	88	75	0	7	4	0	0	-	-	0	0	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		102	83	0	8	8	1	0	-	-	1	0	-	
(302) Franchises and Consents		-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	13%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(303) Intangible Plant		74,115												OpExp-SEC
- Demand	OpExp-SEC-D	2,790	1,615	5	52	837	258	8	-	-	8	8	-	4%
- Customer	OpExp-SEC-C	71,324	61,198	60	5,985	3,561	67	1	-	-	399	55	-	96%
- Commodity	OpExp-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		74,115	62,813	65	6,036	4,398	325	8	-	-	407	63	-	
Total Intangible Plant		74,216												
- Demand		2,804	1,622	5	52	841	260	8	-	-	8	8	-	
- Customer		71,412	61,273	60	5,992	3,565	67	1	-	-	399	55	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		74,216	62,896	65	6,044	4,406	326	8	-	-	407	63	-	
Distribution Plant														
(350) Transmission Land		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(352) Transmission Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(353) Trans. Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(354) Trans. Towers & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(355) Trans. Poles & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

West Penn Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(356) Trans. OH Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(357) Underground Conduit		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(358) Trans. UG Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(359) Trans. Roads		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(360) Land and Land Rights		16,105												DIST_364-368-SEC
- Demand	DIST_364-368-SEC-D	2,153	1,246	4	40	646	199	6	-	-	6	6	-	13%
- Customer	DIST_364-368-SEC-C	13,952	11,971	12	1,171	697	13	0	-	-	78	11	-	87%
- Commodity	DIST_364-368-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		16,105	13,217	15	1,211	1,342	212	6	-	-	84	17	-	
(361) Structures and Improvements		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(362) Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(364) Poles, Towers & Fixtures		476,027												364S
- Demand	NCP-SEC	97,811	56,593	172	1,814	29,338	9,052	275	-	-	284	282	-	21%
- Customer	CUS-SEC	378,216	324,519	316	31,735	18,882	354	3	-	-	2,115	292	-	79%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		476,027	381,113	488	33,549	48,220	9,407	278	-	-	2,399	574	-	
(365) Overhead Conductors & Devices		913,055												365S
- Demand	NCP-SEC	18,983	10,983	33	352	5,694	1,757	53	-	-	55	55	-	2%
- Customer	CUS-SEC	894,073	767,138	748	75,019	44,635	837	7	-	-	4,999	690	-	98%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		913,055	778,121	781	75,371	50,329	2,594	61	-	-	5,055	744	-	

West Penn Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(366) Underground Conduit		24,054												366S
- Demand	NCP-SEC	24,054	13,917	42	446	7,215	2,226	68	-	-	70	69	-	100%
- Customer	CUS-SEC	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		24,054	13,917	42	446	7,215	2,226	68	-	-	70	69	-	
(367) Underground Conductors & Device		251,747												367S
- Demand	NCP-SEC	54,796	31,705	96	1,016	16,436	5,071	154	-	-	159	158	-	22%
- Customer	CUS-SEC	196,951	168,989	165	16,526	9,832	184	2	-	-	1,101	152	-	78%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		251,747	200,694	261	17,542	26,268	5,256	155	-	-	1,261	310	-	
(368) Line Transformers		523,236												368S
- Demand	NCP-SEC	96,856	56,041	170	1,796	29,052	8,964	272	-	-	282	279	-	19%
- Customer	CUS-SEC	426,380	365,845	357	35,776	21,286	399	3	-	-	2,384	329	-	81%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		523,236	421,886	527	37,572	50,338	9,363	275	-	-	2,666	608	-	
(369) Services		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(370) Meters		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(371) Customer Premises		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(372) Leased Property Cust. Prem.		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(373) Streetlight		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Distribution Plant		2,204,224												
- Demand		294,652	170,486	519	5,464	88,381	27,270	827	-	-	857	849	-	
- Customer		1,909,572	1,638,462	1,597	160,226	95,332	1,788	15	-	-	10,678	1,473	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		2,204,224	1,808,948	2,115	165,691	183,713	29,058	843	-	-	11,534	2,322	-	
General Plant														
(389) Land		1,525												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	204	118	0	4	61	19	1	-	-	1	1	-	13%
- Customer	DISTPLT-SEC-C	1,322	1,134	1	111	66	1	0	-	-	7	1	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,525	1,252	1	115	127	20	1	-	-	8	2	-	
(390) Structures		91,495												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	12,231	7,077	22	227	3,669	1,132	34	-	-	36	35	-	13%
- Customer	DISTPLT-SEC-C	79,264	68,011	66	6,651	3,957	74	1	-	-	443	61	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		91,495	75,087	88	6,878	7,626	1,206	35	-	-	479	96	-	

West Penn Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(391) Office Equipment		12,450												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	1,664	963	3	31	499	154	5	-	-	5	5	-	13%
- Customer	DISTPLT-SEC-C	10,786	9,255	9	905	538	10	0	-	-	60	8	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		12,450	10,218	12	936	1,038	164	5	-	-	65	13	-	
(392) Transportation		7,735												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	1,034	598	2	19	310	96	3	-	-	3	3	-	13%
- Customer	DISTPLT-SEC-C	6,701	5,750	6	562	335	6	0	-	-	37	5	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		7,735	6,348	7	581	645	102	3	-	-	40	8	-	
(393) Stores Equipment		142												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	19	11	0	0	6	2	0	-	-	0	0	-	13%
- Customer	DISTPLT-SEC-C	123	106	0	10	6	0	0	-	-	1	0	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		142	117	0	11	12	2	0	-	-	1	0	-	
(394) Tools & Garage Equip.		13,196												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	1,764	1,021	3	33	529	163	5	-	-	5	5	-	13%
- Customer	DISTPLT-SEC-C	11,432	9,809	10	959	571	11	0	-	-	64	9	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		13,196	10,830	13	992	1,100	174	5	-	-	69	14	-	
(395) Laboratory		249												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	33	19	0	1	10	3	0	-	-	0	0	-	13%
- Customer	DISTPLT-SEC-C	215	185	0	18	11	0	0	-	-	1	0	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		249	204	0	19	21	3	0	-	-	1	0	-	
(396) Power Equipment		172												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	23	13	0	0	7	2	0	-	-	0	0	-	13%
- Customer	DISTPLT-SEC-C	149	128	0	12	7	0	0	-	-	1	0	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		172	141	0	13	14	2	0	-	-	1	0	-	
(397) Communication Equipment		25,241												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	3,374	1,952	6	63	1,012	312	9	-	-	10	10	-	13%
- Customer	DISTPLT-SEC-C	21,866	18,762	18	1,835	1,092	20	0	-	-	122	17	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		25,241	20,714	24	1,897	2,104	333	10	-	-	132	27	-	
(398) Misc. Equipment		7												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	1	1	0	0	0	0	0	-	-	0	0	-	13%
- Customer	DISTPLT-SEC-C	6	5	0	1	0	0	0	-	-	0	0	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		7	6	0	1	1	0	0	-	-	0	0	-	
Total General Plant		152,213												
- Demand		20,347	11,773	36	377	6,103	1,883	57	-	-	59	59	-	
- Customer		131,865	113,144	110	11,064	6,583	123	1	-	-	737	102	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		152,213	124,917	146	11,442	12,686	2,007	58	-	-	797	160	-	
Total Utility Plant		2,430,652												
- Demand		317,803	183,881	559	5,894	95,325	29,413	892	-	-	924	915	-	
- Customer		2,112,850	1,812,880	1,767	177,283	105,481	1,978	17	-	-	11,814	1,630	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**2,430,652**	**1,996,761**	**2,326**	**183,176**	**200,806**	**31,391**	**909**	**-**	**-**	**12,738**	**2,545**	**-**	

West Penn Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
ACCUMULATED DEPRECIATION														
Accumulated Depreciation														
(108-302) Franchise & Consents		-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	13%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-303) Intangible Plant		(64,030)												OpExp-SEC
- Demand	OpExp-SEC-D	(2,411)	(1,395)	(4)	(45)	(723)	(223)	(7)	-	-	(7)	(7)	-	4%
- Customer	OpExp-SEC-C	(61,620)	(52,871)	(52)	(5,170)	(3,076)	(58)	(0)	-	-	(345)	(48)	-	96%
- Commodity	OpExp-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(64,030)	(54,266)	(56)	(5,215)	(3,799)	(281)	(7)	-	-	(352)	(54)	-	
(108-350) Transm Land		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-352) Transm Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-353) Transm Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-354) Transm Towers & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-355) Transm Poles & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-356) Transm OH Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-357) Transm Underground Conduit		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-358) Transm UG Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

West Penn Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(108-359) Transm Roads		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-360) Land		(18,240)												DIST_364-368-SEC
- Demand	DIST_364-368-SEC-D	(2,438)	(1,411)	(4)	(45)	(731)	(226)	(7)	-	-	(7)	(7)	-	13%
- Customer	DIST_364-368-SEC-C	(15,802)	(13,558)	(13)	(1,326)	(789)	(15)	(0)	-	-	(88)	(12)	-	87%
- Commodity	DIST_364-368-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(18,240)	(14,969)	(18)	(1,371)	(1,520)	(240)	(7)	-	-	(95)	(19)	-	
(108-361) Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-362) Station Equip		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-364) Poles		(124,111)												364S
- Demand	NCP-SEC	(25,501)	(14,755)	(45)	(473)	(7,649)	(2,360)	(72)	-	-	(74)	(73)	-	21%
- Customer	CUS-SEC	(98,609)	(84,609)	(82)	(8,274)	(4,923)	(92)	(1)	-	-	(551)	(76)	-	79%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(124,111)	(99,365)	(127)	(8,747)	(12,572)	(2,452)	(72)	-	-	(626)	(150)	-	
(108-365) OH Conductors		(137,221)												365S
- Demand	NCP-SEC	(2,853)	(1,651)	(5)	(53)	(856)	(264)	(8)	-	-	(8)	(8)	-	2%
- Customer	CUS-SEC	(134,368)	(115,291)	(112)	(11,274)	(6,708)	(126)	(1)	-	-	(751)	(104)	-	98%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(137,221)	(116,942)	(117)	(11,327)	(7,564)	(390)	(9)	-	-	(760)	(112)	-	
(108-366) UG Conduit		(9,117)												366S
- Demand	NCP-SEC	(9,117)	(5,275)	(16)	(169)	(2,735)	(844)	(26)	-	-	(27)	(26)	-	100%
- Customer	CUS-SEC	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(9,117)	(5,275)	(16)	(169)	(2,735)	(844)	(26)	-	-	(27)	(26)	-	
(108-367) UG Cond & Dev		(64,526)												367S
- Demand	NCP-SEC	(14,045)	(8,126)	(25)	(260)	(4,213)	(1,300)	(39)	-	-	(41)	(40)	-	22%
- Customer	CUS-SEC	(50,481)	(43,314)	(42)	(4,236)	(2,520)	(47)	(0)	-	-	(282)	(39)	-	78%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(64,526)	(51,441)	(67)	(4,496)	(6,733)	(1,347)	(40)	-	-	(323)	(79)	-	
(108-368) Line Transformers		(193,182)												368S
- Demand	NCP-SEC	(35,760)	(20,691)	(63)	(663)	(10,726)	(3,310)	(100)	-	-	(104)	(103)	-	19%
- Customer	CUS-SEC	(157,422)	(135,072)	(132)	(13,209)	(7,859)	(147)	(1)	-	-	(880)	(121)	-	81%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(193,182)	(155,763)	(195)	(13,872)	(18,585)	(3,457)	(102)	-	-	(984)	(224)	-	
(108-369) Services		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

West Penn Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(108-370) Meters		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-371) Install on Cust Premise		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-372) Leased Property Cust. Prem.		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-373) Street Lighting		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-389) Land & Land Rights		(95)												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(13)	(7)	(0)	(0)	(4)	(1)	(0)	-	-	(0)	(0)	-	13%
- Customer	DISTPLT-SEC-C	(82)	(71)	(0)	(7)	(4)	(0)	(0)	-	-	(0)	(0)	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(95)	(78)	(0)	(7)	(8)	(1)	(0)	-	-	(0)	(0)	-	
(108-390) Struct & Impmnts -		(28,440)												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(3,802)	(2,200)	(7)	(71)	(1,140)	(352)	(11)	-	-	(11)	(11)	-	13%
- Customer	DISTPLT-SEC-C	(24,638)	(21,140)	(21)	(2,067)	(1,230)	(23)	(0)	-	-	(138)	(19)	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(28,440)	(23,340)	(27)	(2,138)	(2,370)	(375)	(11)	-	-	(149)	(30)	-	
(108-391) Office Furn & Equip		(8,747)												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(1,169)	(677)	(2)	(22)	(351)	(108)	(3)	-	-	(3)	(3)	-	13%
- Customer	DISTPLT-SEC-C	(7,578)	(6,502)	(6)	(636)	(378)	(7)	(0)	-	-	(42)	(6)	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(8,747)	(7,179)	(8)	(658)	(729)	(115)	(3)	-	-	(46)	(9)	-	
(108-392) Transportation Equip		(4,664)												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(623)	(361)	(1)	(12)	(187)	(58)	(2)	-	-	(2)	(2)	-	13%
- Customer	DISTPLT-SEC-C	(4,040)	(3,467)	(3)	(339)	(202)	(4)	(0)	-	-	(23)	(3)	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(4,664)	(3,828)	(4)	(351)	(389)	(61)	(2)	-	-	(24)	(5)	-	
(108-393) Stores Equip		(118)												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(16)	(9)	(0)	(0)	(5)	(1)	(0)	-	-	(0)	(0)	-	13%
- Customer	DISTPLT-SEC-C	(102)	(88)	(0)	(9)	(5)	(0)	(0)	-	-	(1)	(0)	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(118)	(97)	(0)	(9)	(10)	(2)	(0)	-	-	(1)	(0)	-	
(108-394) Tools, Shop & Garage Equip		(6,622)												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(885)	(512)	(2)	(16)	(266)	(82)	(2)	-	-	(3)	(3)	-	13%
- Customer	DISTPLT-SEC-C	(5,737)	(4,922)	(5)	(481)	(286)	(5)	(0)	-	-	(32)	(4)	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(6,622)	(5,435)	(6)	(498)	(552)	(87)	(3)	-	-	(35)	(7)	-	

West Penn Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(108-395) Laboratory Equip		(214)												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(29)	(17)	(0)	(1)	(9)	(3)	(0)	-	-	(0)	(0)	-	13%
- Customer	DISTPLT-SEC-C	(186)	(159)	(0)	(16)	(9)	(0)	(0)	-	-	(1)	(0)	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(214)	(176)	(0)	(16)	(18)	(3)	(0)	-	-	(1)	(0)	-	
(108-396) Power Operated Equip		(151)												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(20)	(12)	(0)	(0)	(6)	(2)	(0)	-	-	(0)	(0)	-	13%
- Customer	DISTPLT-SEC-C	(131)	(112)	(0)	(11)	(7)	(0)	(0)	-	-	(1)	(0)	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(151)	(124)	(0)	(11)	(13)	(2)	(0)	-	-	(1)	(0)	-	
(108-397) Communication Equip		(13,063)												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(1,746)	(1,010)	(3)	(32)	(524)	(162)	(5)	-	-	(5)	(5)	-	13%
- Customer	DISTPLT-SEC-C	(11,317)	(9,710)	(9)	(950)	(565)	(11)	(0)	-	-	(63)	(9)	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(13,063)	(10,721)	(13)	(982)	(1,089)	(172)	(5)	-	-	(68)	(14)	-	
(108-398) MISC Equip		(248)												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(33)	(19)	(0)	(1)	(10)	(3)	(0)	-	-	(0)	(0)	-	13%
- Customer	DISTPLT-SEC-C	(215)	(184)	(0)	(18)	(11)	(0)	(0)	-	-	(1)	(0)	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(248)	(204)	(0)	(19)	(21)	(3)	(0)	-	-	(1)	(0)	-	
Total Accumulated Depreciation		(672,790)												
- Demand		(100,462)	(58,127)	(177)	(1,863)	(30,133)	(9,298)	(282)	-	-	(292)	(289)	-	
- Customer		(572,329)	(491,073)	(479)	(48,022)	(28,573)	(536)	(5)	-	-	(3,200)	(441)	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total Accumulated Depreciation		**(672,790)**	**(549,200)**	**(655)**	**(49,885)**	**(58,706)**	**(9,834)**	**(287)**	**-**	**-**	**(3,492)**	**(731)**	**-**	
OTHER RATE BASE ITEMS														
Other Rate Base Items														
Material & Supplies		13,508												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	1,806	1,045	3	33	542	167	5	-	-	5	5	-	13%
- Customer	DISTPLT-SEC-C	11,702	10,041	10	982	584	11	0	-	-	65	9	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		13,508	11,086	13	1,015	1,126	178	5	-	-	71	14	-	
Cash Working Capital		36,897												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	4,932	2,854	9	91	1,479	456	14	-	-	14	14	-	13%
- Customer	DISTPLT-SEC-C	31,965	27,427	27	2,682	1,596	30	0	-	-	179	25	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		36,897	30,281	35	2,774	3,075	486	14	-	-	193	39	-	
Deferred Storm Damage		32,825												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	4,388	2,539	8	81	1,316	406	12	-	-	13	13	-	13%
- Customer	DISTPLT-SEC-C	28,437	24,400	24	2,386	1,420	27	0	-	-	159	22	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		32,825	26,939	32	2,467	2,736	433	13	-	-	172	35	-	

West Penn Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
Customer Deposits		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Customer Advances		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
ADIT		(326,012)												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(43,580)	(25,215)	(77)	(808)	(13,072)	(4,033)	(122)	-	-	(127)	(126)	-	13%
- Customer	DISTPLT-SEC-C	(282,432)	(242,334)	(236)	(23,698)	(14,100)	(264)	(2)	-	-	(1,579)	(218)	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(326,012)	(267,550)	(313)	(24,506)	(27,172)	(4,298)	(125)	-	-	(1,706)	(343)	-	
Capitalized Pension and OPEB		(2,609)												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(349)	(202)	(1)	(6)	(105)	(32)	(1)	-	-	(1)	(1)	-	13%
- Customer	DISTPLT-SEC-C	(2,260)	(1,939)	(2)	(190)	(113)	(2)	(0)	-	-	(13)	(2)	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(2,609)	(2,141)	(3)	(196)	(217)	(34)	(1)	-	-	(14)	(3)	-	
Total Other Rate Base Items		(245,391)												
- Demand		(32,803)	(18,980)	(58)	(608)	(9,839)	(3,036)	(92)	-	-	(95)	(94)	-	
- Customer		(212,588)	(182,406)	(178)	(17,838)	(10,613)	(199)	(2)	-	-	(1,189)	(164)	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(245,391)	(201,386)	(235)	(18,446)	(20,452)	(3,235)	(94)	-	-	(1,284)	(258)	-	
Total Rate Base		**1,512,471**												
- Demand		**184,538**	**106,774**	**325**	**3,422**	**55,352**	**17,079**	**518**	**-**	**-**	**537**	**532**	**-**	
- Customer		**1,327,933**	**1,139,401**	**1,110**	**111,423**	**66,295**	**1,243**	**11**	**-**	**-**	**7,425**	**1,024**	**-**	
- Commodity		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	
Total		**1,512,471**	**1,246,175**	**1,435**	**114,845**	**121,647**	**18,322**	**529**	**-**	**-**	**7,962**	**1,556**	**-**	

West Penn Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
OPERATIONS & MAINTENANCE EXPENSES														
Transmission Expenses														
Operations Expenses														
(560) Operating Supervision & Engineering		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(561) Load Dispatch		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(562) Station Expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(563) Overhead Line Expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(565) Transmission of Electricity by Others		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(566) Miscellaneous transmission expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Trans. Operations Expenses		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Maintenance Expense														
(568) Maintenance Supervision and Engineering		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(569) Maintenance of Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(570) Maintenance of Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

West Penn Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(571) Maintenance of Overhead Lines		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(572) Maintenance of miscellaneous distribution plant		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Trans. Maintenance Expenses		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Transmission Expenses		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	

West Penn Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
Distribution Expenses														
Operations Expenses														
(580) Operation Supervision & Engineering		684												DistOpExp-SEC
- Demand	DistOpExp-SEC-D	129	75	0	2	39	12	0	-	-	0	0	-	19%
- Customer	DistOpExp-SEC-C	555	476	0	47	28	1	0	-	-	3	0	-	81%
- Commodity	DistOpExp-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		684	551	1	49	66	12	0	-	-	3	1	-	
(581) Load Dispatching		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(582) Station Expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(583) Overhead line expenses		311												365S
- Demand	NCP-SEC	6	4	0	0	2	1	0	-	-	0	0	-	2%
- Customer	CUS-SEC	304	261	0	26	15	0	0	-	-	2	0	-	98%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		311	265	0	26	17	1	0	-	-	2	0	-	
(584) Underground line expenses		1,819												367S
- Demand	NCP-SEC	396	229	1	7	119	37	1	-	-	1	1	-	22%
- Customer	CUS-SEC	1,423	1,221	1	119	71	1	0	-	-	8	1	-	78%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,819	1,450	2	127	190	38	1	-	-	9	2	-	
(586) Meter expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(588) Miscellaneous distribution expenses		7,334												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	980	567	2	18	294	91	3	-	-	3	3	-	13%
- Customer	DISTPLT-SEC-C	6,354	5,452	5	533	317	6	0	-	-	36	5	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		7,334	6,019	7	551	611	97	3	-	-	38	8	-	

West Penn Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(589) Rents		-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	13%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Dist. Operations Expenses		10,148												
- Demand		1,512	875	3	28	454	140	4	-	-	4	4	-	
- Customer		8,636	7,410	7	725	431	8	0	-	-	48	7	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		10,148	8,285	10	753	885	148	4	-	-	53	11	-	
Maintenance Expense														
(590) Maintenance Supervision and Engineering		377												DistMtExp-SEC
- Demand	DistMtExp-SEC-D	9	5	0	0	3	1	0	-	-	0	0	-	2%
- Customer	DistMtExp-SEC-C	369	316	0	31	18	0	0	-	-	2	0	-	98%
- Commodity	DistMtExp-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		377	321	0	31	21	1	0	-	-	2	0	-	
(591) Maintenance of Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(592) Maintenance of Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(593) Maintenance of Overhead Lines		81,868												365S
- Demand	NCP-SEC	1,702	985	3	32	511	158	5	-	-	5	5	-	2%
- Customer	CUS-SEC	80,166	68,785	67	6,727	4,002	75	1	-	-	448	62	-	98%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		81,868	69,770	70	6,758	4,513	233	5	-	-	453	67	-	
(594) Maintenance of underground lines		942												367S
- Demand	NCP-SEC	205	119	0	4	61	19	1	-	-	1	1	-	22%
- Customer	CUS-SEC	737	632	1	62	37	1	0	-	-	4	1	-	78%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		942	751	1	66	98	20	1	-	-	5	1	-	
(595) Maintenance of line transformers		-												368S
- Demand	NCP-SEC	-	-	-	-	-	-	-	-	-	-	-	-	19%
- Customer	CUS-SEC	-	-	-	-	-	-	-	-	-	-	-	-	81%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(596) Maintenance of street lighting and signal systems		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

West Penn Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(597) Maintenance of meters		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(598) Maintenance of miscellaneous distribution plant		899												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	120	70	0	2	36	11	0	-	-	0	0	-	13%
- Customer	DISTPLT-SEC-C	779	668	1	65	39	1	0	-	-	4	1	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		899	738	1	68	75	12	0	-	-	5	1	-	
Total Dist. Maintenance Expenses		84,086												
- Demand		2,036	1,178	4	38	611	188	6	-	-	6	6	-	
- Customer		82,050	70,401	69	6,885	4,096	77	1	-	-	459	63	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		84,086	71,579	72	6,922	4,707	265	6	-	-	465	69	-	
Total Distribution Expenses		94,234												
- Demand		3,548	2,053	6	66	1,064	328	10	-	-	10	10	-	
- Customer		90,686	77,811	76	7,609	4,527	85	1	-	-	507	70	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		94,234	79,864	82	7,675	5,592	413	11	-	-	517	80	-	
Customer Accounts														
(901) Supervision		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(902) Meter Reading Expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(903) Collections & Records		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(904) Uncollectables		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

West Penn Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(905) Misc. Customer Accounts		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Customer Accounts and Services		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Customer Information														
(907) Supervision		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(908) Customer Information		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(909) Advertising		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(910) Misc. Expense		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Customer Information		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Sales														
(911) Sales Supervision		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(913) Advertising Expense		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Sales		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	

West Penn Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
Administrative & General Expense														
(920) Administrative and General Salaries		1,203												NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	56	32	0	1	17	5	0	-	-	0	0	-	5%
- Customer	NONAGLAB-SEC-C	1,147	984	1	96	57	1	0	-	-	6	1	-	95%
- Commodity	NONAGLAB-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,203	1,016	1	97	74	6	0	-	-	7	1	-	
(921 Office Supplies		2,486												NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	115	67	0	2	35	11	0	-	-	0	0	-	5%
- Customer	NONAGLAB-SEC-C	2,371	2,034	2	199	118	2	0	-	-	13	2	-	95%
- Commodity	NONAGLAB-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,486	2,101	2	201	153	13	0	-	-	14	2	-	
(922) Admin Expenses		-												NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	5%
- Customer	NONAGLAB-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	95%
- Commodity	NONAGLAB-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(923) Outside Services		18,464												NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	855	495	2	16	257	79	2	-	-	2	2	-	5%
- Customer	NONAGLAB-SEC-C	17,608	15,108	15	1,477	879	16	0	-	-	98	14	-	95%
- Commodity	NONAGLAB-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		18,464	15,603	16	1,493	1,136	96	3	-	-	101	16	-	
(924) Property Insurance		145												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	19	11	0	0	6	2	0	-	-	0	0	-	13%
- Customer	DISTPLT-SEC-C	126	108	0	11	6	0	0	-	-	1	0	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		145	119	0	11	12	2	0	-	-	1	0	-	
(925) Injury and Damages		2,067												DISTLAB-SEC
- Demand	DISTLAB-SEC-D	96	55	0	2	29	9	0	-	-	0	0	-	5%
- Customer	DISTLAB-SEC-C	1,972	1,692	2	165	98	2	0	-	-	11	2	-	95%
- Commodity	DISTLAB-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,067	1,747	2	167	127	11	0	-	-	11	2	-	
(926) Pension and Benefits		551												NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	26	15	0	0	8	2	0	-	-	0	0	-	5%
- Customer	NONAGLAB-SEC-C	526	451	0	44	26	0	0	-	-	3	0	-	95%
- Commodity	NONAGLAB-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		551	466	0	45	34	3	0	-	-	3	0	-	
(928) Regulatory Commission Expense		2,238												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	299	173	1	6	90	28	1	-	-	1	1	-	13%
- Customer	DISTPLT-SEC-C	1,939	1,663	2	163	97	2	0	-	-	11	1	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,238	1,836	2	168	187	30	1	-	-	12	2	-	
(930.1) General Advertising		14												NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	1	0	0	0	0	0	0	-	-	0	0	-	5%
- Customer	NONAGLAB-SEC-C	14	12	0	1	1	0	0	-	-	0	0	-	95%
- Commodity	NONAGLAB-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		14	12	0	1	1	0	0	-	-	0	0	-	
(903.2) Misc. Expense		314												NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	15	8	0	0	4	1	0	-	-	0	0	-	5%
- Customer	NONAGLAB-SEC-C	300	257	0	25	15	0	0	-	-	2	0	-	95%
- Commodity	NONAGLAB-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		314	266	0	25	19	2	0	-	-	2	0	-	

West Penn Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(931) Misc. Rent		704												NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	33	19	0	1	10	3	0	-	-	0	0	-	5%
- Customer	NONAGLAB-SEC-C	671	576	1	56	34	1	0	-	-	4	1	-	95%
- Commodity	NONAGLAB-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		704	595	1	57	43	4	0	-	-	4	1	-	
(935) Maint. Of General Plant		1,590												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	213	123	0	4	64	20	1	-	-	1	1	-	13%
- Customer	DISTPLT-SEC-C	1,377	1,182	1	116	69	1	0	-	-	8	1	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,590	1,305	2	120	133	21	1	-	-	8	2	-	
(9XX) Open		-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	13%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total A&G Expense		29,777												
- Demand		1,727	999	3	32	518	160	5	-	-	5	5	-	
- Customer		28,050	24,068	23	2,354	1,400	26	0	-	-	157	22	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		29,777	25,067	26	2,386	1,918	186	5	-	-	162	27	-	
Total O&M Expenses		124,011												
- Demand		5,275	3,052	9	98	1,582	488	15	-	-	15	15	-	
- Customer		118,737	101,879	99	9,963	5,928	111	1	-	-	664	92	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**124,011**	**104,931**	**109**	**10,061**	**7,510**	**599**	**16**	**-**	**-**	**679**	**107**	**-**	

West Penn Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
DEPRECIATION EXPENSE														
Depreciation Expense														
(403-303) Intangible		5,171												OpExp-SEC
- Demand	OpExp-SEC-D	195	113	0	4	58	18	1	-	-	1	1	-	4%
- Customer	OpExp-SEC-C	4,976	4,270	4	418	248	5	0	-	-	28	4	-	96%
- Commodity	OpExp-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		5,171	4,382	5	421	307	23	1	-	-	28	4	-	
(403-350) Transm Land		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-352) Transm Strucutres		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-353) Transm Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-354) Transm Towers & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-355) Transm Poles & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-356) Transm OH Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-357) Transm UG Conduit		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-358) Transm UG Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-359) Transm Roads		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

West Penn Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(403-360) Land		166												DIST_364-368-SEC
- Demand	DIST_364-368-SEC-D	22	13	0	0	7	2	0	-	-	0	0	-	13%
- Customer	DIST_364-368-SEC-C	144	124	0	12	7	0	0	-	-	1	0	-	87%
- Commodity	DIST_364-368-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		166	137	0	13	14	2	0	-	-	1	0	-	
(403-361) Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-362) Station Equip		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-364) Poles		7,771												364S
- Demand	NCP-SEC	1,597	924	3	30	479	148	4	-	-	5	5	-	21%
- Customer	CUS-SEC	6,175	5,298	5	518	308	6	0	-	-	35	5	-	79%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		7,771	6,222	8	548	787	154	5	-	-	39	9	-	
(403-365) OH Conductors		18,864												365S
- Demand	NCP-SEC	392	227	1	7	118	36	1	-	-	1	1	-	2%
- Customer	CUS-SEC	18,472	15,849	15	1,550	922	17	0	-	-	103	14	-	98%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		18,864	16,076	16	1,557	1,040	54	1	-	-	104	15	-	
(403-366) UG Conduit		416												366S
- Demand	NCP-SEC	416	241	1	8	125	38	1	-	-	1	1	-	100%
- Customer	CUS-SEC	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		416	241	1	8	125	38	1	-	-	1	1	-	
(403-367) UG Conductors		5,064												367S
- Demand	NCP-SEC	1,102	638	2	20	331	102	3	-	-	3	3	-	22%
- Customer	CUS-SEC	3,962	3,400	3	332	198	4	0	-	-	22	3	-	78%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		5,064	4,037	5	353	528	106	3	-	-	25	6	-	
(403-368) Line Transformers		12,329												368S
- Demand	NCP-SEC	2,282	1,320	4	42	685	211	6	-	-	7	7	-	19%
- Customer	CUS-SEC	10,047	8,620	8	843	502	9	0	-	-	56	8	-	81%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		12,329	9,941	12	885	1,186	221	6	-	-	63	14	-	
(403-369) Services		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

West Penn Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(403-370) Meters		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-371) Install on Cust Premise		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-372) Leased Property Cust. Prem.		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-373) Streetlight		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-389) Land		3												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	0	0	0	0	0	0	0	-	-	0	0	-	13%
- Customer	DISTPLT-SEC-C	2	2	0	0	0	0	0	-	-	0	0	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3	2	0	0	0	0	0	-	-	0	0	-	
(403-390) Structures		3,939												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	527	305	1	10	158	49	1	-	-	2	2	-	13%
- Customer	DISTPLT-SEC-C	3,412	2,928	3	286	170	3	0	-	-	19	3	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3,939	3,232	4	296	328	52	2	-	-	21	4	-	
(403-391) Office Equipment		1,795												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	240	139	0	4	72	22	1	-	-	1	1	-	13%
- Customer	DISTPLT-SEC-C	1,555	1,334	1	130	78	1	0	-	-	9	1	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,795	1,473	2	135	150	24	1	-	-	9	2	-	
(403-392) Transportation		679												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	91	53	0	2	27	8	0	-	-	0	0	-	13%
- Customer	DISTPLT-SEC-C	588	505	0	49	29	1	0	-	-	3	0	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		679	557	1	51	57	9	0	-	-	4	1	-	
(403-393) Stores Equip		6												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	1	0	0	0	0	0	0	-	-	0	0	-	13%
- Customer	DISTPLT-SEC-C	5	4	0	0	0	0	0	-	-	0	0	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		6	5	0	0	0	0	0	-	-	0	0	-	
(403-394) Tools, Shop & Garage Equip		853												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	114	66	0	2	34	11	0	-	-	0	0	-	13%
- Customer	DISTPLT-SEC-C	739	634	1	62	37	1	0	-	-	4	1	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		853	700	1	64	71	11	0	-	-	4	1	-	

West Penn Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(403-395) Laboratory Equip		8												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	1	1	0	0	0	0	0	-	-	0	0	-	13%
- Customer	DISTPLT-SEC-C	7	6	0	1	0	0	0	-	-	0	0	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		8	6	0	1	1	0	0	-	-	0	0	-	
(403-396) Power Equipment		3												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	0	0	0	0	0	0	0	-	-	0	0	-	13%
- Customer	DISTPLT-SEC-C	2	2	0	0	0	0	0	-	-	0	0	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3	2	0	0	0	0	0	-	-	0	0	-	
(403-397) Communication Equip		2,006												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	268	155	0	5	80	25	1	-	-	1	1	-	13%
- Customer	DISTPLT-SEC-C	1,738	1,491	1	146	87	2	0	-	-	10	1	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,006	1,646	2	151	167	26	1	-	-	10	2	-	
(403-398) Misc. Equip		-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	13%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Amortization and Depletion of Utility Plant		-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	13%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Cost of Removal/Salvage		-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	13%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Average Net Salvage		-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	13%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Depreciation Expense		11,280												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	1,508	872	3	28	452	140	4	-	-	4	4	-	13%
- Customer	DISTPLT-SEC-C	9,772	8,385	8	820	488	9	0	-	-	55	8	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		11,280	9,257	11	848	940	149	4	-	-	59	12	-	
Total Depreciation Expense		70,351												
- Demand		8,756	5,066	15	162	2,626	810	25	-	-	25	25	-	
- Customer		61,595	52,851	52	5,168	3,075	58	0	-	-	344	48	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**70,351**	**57,917**	**67**	**5,331**	**5,701**	**868**	**25**	**-**	**-**	**370**	**73**	**-**	

West Penn Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
Amortization														
Amortization		-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	13%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Removal of Retained Riders		-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	13%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Eliminate Amort per IS		-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	13%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Storm Reserve Amortization		9,221												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	1,233	713	2	23	370	114	3	-	-	4	4	-	13%
- Customer	DISTPLT-SEC-C	7,988	6,854	7	670	399	7	0	-	-	45	6	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		9,221	7,568	9	693	769	122	4	-	-	48	10	-	
Extraordinary Storm Reserve Amort		5,049												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	675	391	1	13	202	62	2	-	-	2	2	-	13%
- Customer	DISTPLT-SEC-C	4,374	3,753	4	367	218	4	0	-	-	24	3	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		5,049	4,144	5	380	421	67	2	-	-	26	5	-	
COVID-19 Reg Asset Amort		2,142												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	286	166	1	5	86	27	1	-	-	1	1	-	13%
- Customer	DISTPLT-SEC-C	1,856	1,592	2	156	93	2	0	-	-	10	1	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,142	1,758	2	161	179	28	1	-	-	11	2	-	
Streetlight Reg Asset Amort		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Verizon Pole Attach Amort		-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	13%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Depreciation and Amortization		86,764												
- Demand		10,950	6,336	19	203	3,284	1,013	31	-	-	32	32	-	
- Customer		75,814	65,050	63	6,361	3,785	71	1	-	-	424	58	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**86,764**	**71,386**	**83**	**6,564**	**7,069**	**1,084**	**31**	**-**	**-**	**456**	**90**	**-**	

West Penn Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
Taxes Other than Income														
Gross Receipt Taxes		16,356												DISTPLT-SEC
- Demand	Revenues	2,186	1,528	4	73	296	119	88	1	20	21	30	6	13%
- Customer	Revenues	14,170	9,903	26	473	1,915	774	572	4	130	138	194	41	87%
- Commodity	Revenues	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		16,356	11,431	30	546	2,211	894	660	4	150	160	224	47	
Payroll Taxes		1,086												LABOR-SEC
- Demand	LABOR-SEC-D	52	30	0	1	16	5	0	-	-	0	0	-	5%
- Customer	LABOR-SEC-C	1,034	887	1	87	52	1	0	-	-	6	1	-	95%
- Commodity	LABOR-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,086	917	1	88	67	6	0	-	-	6	1	-	
PURTA Taxes		1,114												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	149	86	0	3	45	14	0	-	-	0	0	-	13%
- Customer	DISTPLT-SEC-C	965	828	1	81	48	1	0	-	-	5	1	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,114	914	1	84	93	15	0	-	-	6	1	-	
Real Estate Taxes		120												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	16	9	0	0	5	1	0	-	-	0	0	-	13%
- Customer	DISTPLT-SEC-C	104	90	0	9	5	0	0	-	-	1	0	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		120	99	0	9	10	2	0	-	-	1	0	-	
Sales & Use Taxes		5												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	1	0	0	0	0	0	0	-	-	0	0	-	13%
- Customer	DISTPLT-SEC-C	4	3	0	0	0	0	0	-	-	0	0	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		5	4	0	0	0	0	0	-	-	0	0	-	
Misc. Taxes		-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	13%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj, Payroll Taxes		-												LABOR-SEC
- Demand	LABOR-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	5%
- Customer	LABOR-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	95%
- Commodity	LABOR-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Other Taxes		-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	13%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Taxes Other than Income		18,680												
- Demand		2,404	1,654	4	77	361	140	89	1	20	22	31	6	
- Customer		16,277	11,710	28	650	2,021	776	572	4	130	150	196	41	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total Taxes Other than Income		18,680	13,364	32	727	2,381	916	661	4	150	172	226	47	
Total Operating Expenses		**229,456**												
- Demand		**18,628**	**11,041**	**33**	**378**	**5,227**	**1,641**	**134**	**1**	**20**	**69**	**77**	**6**	
- Customer		**210,827**	**178,640**	**190**	**16,974**	**11,733**	**958**	**573**	**4**	**130**	**1,238**	**346**	**41**	
- Commodity		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	
Total		**229,456**	**189,681**	**223**	**17,352**	**16,960**	**2,599**	**708**	**4**	**150**	**1,307**	**423**	**47**	

West Penn Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
UTILITY PLANT														
Intangible Plant														
(301) Organization		21												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	21	14	0	1	1	0	0	0	0	1	3	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		21	14	0	1	1	0	0	0	0	1	3	0	
(302) Franchises and Consents		-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(303) Intangible Plant		26,499												OpExp-CS
- Demand	OpExp-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	OpExp-CS-C	26,499	21,983	22	1,863	1,480	131	110	2	12	139	755	1	100%
- Commodity	OpExp-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		26,499	21,983	22	1,863	1,480	131	110	2	12	139	755	1	
Total Intangible Plant		26,519												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		26,519	21,996	22	1,865	1,481	131	110	2	12	140	758	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		26,519	21,996	22	1,865	1,481	131	110	2	12	140	758	1	
Distribution Plant														
(350) Transmission Land		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(352) Transmission Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(353) Trans. Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(354) Trans. Towers & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(355) Trans. Poles & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

West Penn Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(356) Trans. OH Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(357) Underground Conduit		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(358) Trans. UG Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(359) Trans. Roads		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(360) Land and Land Rights		122												DIST_364-368-CS
- Demand	DIST_364-368-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DIST_364-368-CS-C	122	-	-	-	-	-	-	-	-	-	122	-	100%
- Commodity	DIST_364-368-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		122	-	-	-	-	-	-	-	-	-	122	-	
(361) Structures and Improvements		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(362) Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(364) Poles, Towers & Fixtures		16,570												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	STLT-Direct	16,570	-	-	-	-	-	-	-	-	-	16,570	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		16,570	-	-	-	-	-	-	-	-	-	16,570	-	
(365) Overhead Conductors & Devices		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

West Penn Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(366) Underground Conduit		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(367) Underground Conductors & Device		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(368) Line Transformers		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(369) Services		149,237												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	CUS-SEC	149,237	128,050	125	12,522	7,450	140	1	-	-	834	115	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		149,237	128,050	125	12,522	7,450	140	1	-	-	834	115	-	
(370) Meters		216,452												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	Meters	216,452	166,080	286	18,852	24,782	2,739	3,437	113	98	-	-	65	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		216,452	166,080	286	18,852	24,782	2,739	3,437	113	98	-	-	65	
(371) Customer Premises		10,039												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	OL-Direct	10,039	-	-	-	-	-	-	-	-	10,039	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		10,039	-	-	-	-	-	-	-	-	10,039	-	-	
(372) Leased Property Cust. Prem.		298												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	OL-Direct	298	-	-	-	-	-	-	-	-	298	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		298	-	-	-	-	-	-	-	-	298	-	-	
(373) Streetlight		54,120												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	STLT-Direct	54,120	-	-	-	-	-	-	-	-	-	54,120	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		54,120	-	-	-	-	-	-	-	-	-	54,120	-	
Total Distribution Plant		446,839												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		446,839	294,130	411	31,374	32,233	2,879	3,438	113	98	11,172	70,927	65	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		446,839	294,130	411	31,374	32,233	2,879	3,438	113	98	11,172	70,927	65	
General Plant														
(389) Land		309												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	309	204	0	22	22	2	2	0	0	8	49	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		309	204	0	22	22	2	2	0	0	8	49	0	
(390) Structures		18,548												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	18,548	12,209	17	1,302	1,338	120	143	5	4	464	2,944	3	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		18,548	12,209	17	1,302	1,338	120	143	5	4	464	2,944	3	

West Penn Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(391) Office Equipment		2,524												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	2,524	1,661	2	177	182	16	19	1	1	63	401	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,524	1,661	2	177	182	16	19	1	1	63	401	0	
(392) Transportation		1,568												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	1,568	1,032	1	110	113	10	12	0	0	39	249	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,568	1,032	1	110	113	10	12	0	0	39	249	0	
(393) Stores Equipment		29												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	29	19	0	2	2	0	0	0	0	1	5	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		29	19	0	2	2	0	0	0	0	1	5	0	
(394) Tools & Garage Equip.		2,675												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	2,675	1,761	2	188	193	17	21	1	1	67	425	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,675	1,761	2	188	193	17	21	1	1	67	425	0	
(395) Laboratory		50												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	50	33	0	4	4	0	0	0	0	1	8	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		50	33	0	4	4	0	0	0	0	1	8	0	
(396) Power Equipment		35												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	35	23	0	2	3	0	0	0	0	1	6	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		35	23	0	2	3	0	0	0	0	1	6	0	
(397) Communication Equipment		5,117												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	5,117	3,368	5	359	369	33	39	1	1	128	812	1	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		5,117	3,368	5	359	369	33	39	1	1	128	812	1	
(398) Misc. Equipment		1												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	1	1	0	0	0	0	0	0	0	0	0	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	1	0	0	0	0	0	0	0	0	0	0	
Total General Plant		30,856												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		30,856	20,311	28	2,167	2,226	199	237	8	7	771	4,898	4	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		30,856	20,311	28	2,167	2,226	199	237	8	7	771	4,898	4	
Total Utility Plant		504,215												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		504,215	336,437	462	35,405	35,940	3,209	3,786	123	117	12,083	76,583	71	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**504,215**	**336,437**	**462**	**35,405**	**35,940**	**3,209**	**3,786**	**123**	**117**	**12,083**	**76,583**	**71**	

West Penn Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
ACCUMULATED DEPRECIATION														
Accumulated Depreciation														
(108-302) Franchise & Consents		-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-303) Intangible Plant		(22,893)												OpExp-CS
- Demand	OpExp-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	OpExp-CS-C	(22,893)	(18,992)	(19)	(1,610)	(1,278)	(113)	(95)	(2)	(10)	(121)	(652)	(1)	100%
- Commodity	OpExp-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(22,893)	(18,992)	(19)	(1,610)	(1,278)	(113)	(95)	(2)	(10)	(121)	(652)	(1)	
(108-350) Transm Land		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-352) Transm Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-353) Transm Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-354) Transm Towers & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-355) Transm Poles & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-356) Transm OH Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-357) Transm Underground Conduit		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-358) Transm UG Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

West Penn Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(108-359) Transm Roads		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-360) Land		(138)												DIST_364-368-CS
- Demand	DIST_364-368-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DIST_364-368-CS-C	(138)	-	-	-	-	-	-	-	-	-	(138)	-	100%
- Commodity	DIST_364-368-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(138)	-	-	-	-	-	-	-	-	-	(138)	-	
(108-361) Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-362) Station Equip		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-364) Poles		(4,320)												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	STLT-Direct	(4,320)	-	-	-	-	-	-	-	-	-	(4,320)	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(4,320)	-	-	-	-	-	-	-	-	-	(4,320)	-	
(108-365) OH Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-366) UG Conduit		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-367) UG Cond & Dev		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-368) Line Transformers		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-369) Services		(64,968)												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	CUS-SEC	(64,968)	(55,744)	(54)	(5,451)	(3,243)	(61)	(1)	-	-	(363)	(50)	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(64,968)	(55,744)	(54)	(5,451)	(3,243)	(61)	(1)	-	-	(363)	(50)	-	

West Penn Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(108-370) Meters		(91,102)												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	Meters	(91,102)	(69,901)	(120)	(7,934)	(10,430)	(1,153)	(1,447)	(47)	(41)	-	-	(27)	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(91,102)	(69,901)	(120)	(7,934)	(10,430)	(1,153)	(1,447)	(47)	(41)	-	-	(27)	
(108-371) Install on Cust Premise		(6,460)												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	OL-Direct	(6,460)	-	-	-	-	-	-	-	-	(6,460)	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(6,460)	-	-	-	-	-	-	-	-	(6,460)	-	-	
(108-372) Leased Property Cust. Prem.		(280)												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	OL-Direct	(280)	-	-	-	-	-	-	-	-	(280)	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(280)	-	-	-	-	-	-	-	-	(280)	-	-	
(108-373) Street Lighting		(10,529)												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	STLT-Direct	(10,529)	-	-	-	-	-	-	-	-	-	(10,529)	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(10,529)	-	-	-	-	-	-	-	-	-	(10,529)	-	
(108-389) Land & Land Rights		(19)												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(19)	(13)	(0)	(1)	(1)	(0)	(0)	(0)	(0)	(0)	(3)	(0)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(19)	(13)	(0)	(1)	(1)	(0)	(0)	(0)	(0)	(0)	(3)	(0)	
(108-390) Struct & Impmnts -		(5,765)												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(5,765)	(3,795)	(5)	(405)	(416)	(37)	(44)	(1)	(1)	(144)	(915)	(1)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(5,765)	(3,795)	(5)	(405)	(416)	(37)	(44)	(1)	(1)	(144)	(915)	(1)	
(108-391) Office Furn & Equip		(1,773)												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(1,773)	(1,167)	(2)	(125)	(128)	(11)	(14)	(0)	(0)	(44)	(281)	(0)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(1,773)	(1,167)	(2)	(125)	(128)	(11)	(14)	(0)	(0)	(44)	(281)	(0)	
(108-392) Transportation Equip		(945)												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(945)	(622)	(1)	(66)	(68)	(6)	(7)	(0)	(0)	(24)	(150)	(0)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(945)	(622)	(1)	(66)	(68)	(6)	(7)	(0)	(0)	(24)	(150)	(0)	
(108-393) Stores Equip		(24)												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(24)	(16)	(0)	(2)	(2)	(0)	(0)	(0)	(0)	(1)	(4)	(0)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(24)	(16)	(0)	(2)	(2)	(0)	(0)	(0)	(0)	(1)	(4)	(0)	
(108-394) Tools, Shop & Garage Equip		(1,342)												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(1,342)	(884)	(1)	(94)	(97)	(9)	(10)	(0)	(0)	(34)	(213)	(0)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(1,342)	(884)	(1)	(94)	(97)	(9)	(10)	(0)	(0)	(34)	(213)	(0)	

West Penn Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(108-395) Laboratory Equip		(43)												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(43)	(29)	(0)	(3)	(3)	(0)	(0)	(0)	(0)	(1)	(7)	(0)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(43)	(29)	(0)	(3)	(3)	(0)	(0)	(0)	(0)	(1)	(7)	(0)	
(108-396) Power Operated Equip		(31)												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(31)	(20)	(0)	(2)	(2)	(0)	(0)	(0)	(0)	(1)	(5)	(0)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(31)	(20)	(0)	(2)	(2)	(0)	(0)	(0)	(0)	(1)	(5)	(0)	
(108-397) Communication Equip		(2,648)												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(2,648)	(1,743)	(2)	(186)	(191)	(17)	(20)	(1)	(1)	(66)	(420)	(0)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(2,648)	(1,743)	(2)	(186)	(191)	(17)	(20)	(1)	(1)	(66)	(420)	(0)	
(108-398) MISC Equip		(50)												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(50)	(33)	(0)	(4)	(4)	(0)	(0)	(0)	(0)	(1)	(8)	(0)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(50)	(33)	(0)	(4)	(4)	(0)	(0)	(0)	(0)	(1)	(8)	(0)	
Total Accumulated Depreciation		(213,332)												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		(213,332)	(152,959)	(206)	(15,883)	(15,864)	(1,408)	(1,639)	(53)	(54)	(7,539)	(17,696)	(30)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total Accumulated Depreciation		**(213,332)**	**(152,959)**	**(206)**	**(15,883)**	**(15,864)**	**(1,408)**	**(1,639)**	**(53)**	**(54)**	**(7,539)**	**(17,696)**	**(30)**	
OTHER RATE BASE ITEMS														
Other Rate Base Items														
Material & Supplies		2,738												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	2,738	1,803	3	192	198	18	21	1	1	68	435	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,738	1,803	3	192	198	18	21	1	1	68	435	0	
Cash Working Capital		7,480												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	7,480	4,924	7	525	540	48	58	2	2	187	1,187	1	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		7,480	4,924	7	525	540	48	58	2	2	187	1,187	1	
Deferred Storm Damage		6,654												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	6,654	4,380	6	467	480	43	51	2	1	166	1,056	1	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		6,654	4,380	6	467	480	43	51	2	1	166	1,056	1	

West Penn Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
Customer Deposits		(31,164)												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	Deposits	(31,164)	(14,442)	(38)	(1,855)	(11,712)	(2,104)	(1,004)	-	-	(4)	(5)	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(31,164)	(14,442)	(38)	(1,855)	(11,712)	(2,104)	(1,004)	-	-	(4)	(5)	-	
Customer Advances		(557)												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	CUS-RES	(557)	(556)	(1)	-	-	-	-	-	-	-	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(557)	(556)	(1)	-	-	-	-	-	-	-	-	-	
ADIT		(66,089)												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(66,089)	(43,503)	(61)	(4,640)	(4,767)	(426)	(509)	(17)	(14)	(1,652)	(10,490)	(10)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(66,089)	(43,503)	(61)	(4,640)	(4,767)	(426)	(509)	(17)	(14)	(1,652)	(10,490)	(10)	
Capitalized Pension and OPEB		(529)												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(529)	(348)	(0)	(37)	(38)	(3)	(4)	(0)	(0)	(13)	(84)	(0)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(529)	(348)	(0)	(37)	(38)	(3)	(4)	(0)	(0)	(13)	(84)	(0)	
Total Other Rate Base Items		(81,466)												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		(81,466)	(47,743)	(84)	(5,348)	(15,300)	(2,425)	(1,386)	(13)	(11)	(1,248)	(7,901)	(7)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(81,466)	(47,743)	(84)	(5,348)	(15,300)	(2,425)	(1,386)	(13)	(11)	(1,248)	(7,901)	(7)	
Total Rate Base		**209,416**												
- Demand		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	
- Customer		**209,416**	**135,735**	**172**	**14,174**	**4,775**	**(624)**	**760**	**58**	**51**	**3,295**	**50,986**	**33**	
- Commodity		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	
Total		**209,416**	**135,735**	**172**	**14,174**	**4,775**	**(624)**	**760**	**58**	**51**	**3,295**	**50,986**	**33**	

West Penn Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
OPERATIONS & MAINTENANCE EXPENSES														
Transmission Expenses														
Operations Expenses														
(560) Operating Supervision & Engineering		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(561) Load Dispatch		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(562) Station Expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(563) Overhead Line Expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(565) Transmission of Electricity by Others		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(566) Miscellaneous transmission expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Trans. Operations Expenses		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Maintenance Expense														
(568) Maintenance Supervision and Engineering		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(569) Maintenance of Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(570) Maintenance of Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

West Penn Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(571) Maintenance of Overhead Lines		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(572) Maintenance of miscellaneous distribution plant		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Trans. Maintenance Expenses		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Transmission Expenses		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	

West Penn Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
Distribution Expenses														
Operations Expenses														
(580) Operation Supervision & Engineering		374												DistOpExp-CS
- Demand	DistOpExp-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DistOpExp-CS-C	374	287	0	33	43	5	6	0	0	-	-	0	100%
- Commodity	DistOpExp-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		374	287	0	33	43	5	6	0	0	-	-	0	
(581) Load Dispatching		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(582) Station Expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(583) Overhead line expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(584) Underground line expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(586) Meter expenses		1,165												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	Meters	1,165	894	2	101	133	15	19	1	1	-	-	0	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,165	894	2	101	133	15	19	1	1	-	-	0	
(588) Miscellaneous distribution expenses		1,487												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	1,487	979	1	104	107	10	11	0	0	37	236	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,487	979	1	104	107	10	11	0	0	37	236	0	

West Penn Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(589) Rents		-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Dist. Operations Expenses		3,026												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		3,026	2,160	3	238	284	29	36	1	1	37	236	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		3,026	2,160	3	238	284	29	36	1	1	37	236	1	
Maintenance Expense														
(590) Maintenance Supervision and Engineering		14												DistMtExp-CS
- Demand	DistMtExp-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DistMtExp-CS-C	14	9	0	1	1	0	0	0	0	-	3	0	100%
- Commodity	DistMtExp-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		14	9	0	1	1	0	0	0	0	-	3	0	
(591) Maintenance of Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(592) Maintenance of Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(593) Maintenance of Overhead Lines		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(594) Maintenance of underground lines		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(595) Maintenance of line transformers		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(596) Maintenance of street lighting and signal systems		656												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	STLT-Direct	656	-	-	-	-	-	-	-	-	-	656	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		656	-	-	-	-	-	-	-	-	-	656	-	

West Penn Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(597) Maintenance of meters		2,492												CUS
- Demand	Meters	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer		2,492	1,912	3	217	285	32	40	1	1	-	-	1	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,492	1,912	3	217	285	32	40	1	1	-	-	1	
(598) Maintenance of miscellaneous distribution plant		182												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	182	120	0	13	13	1	1	0	0	5	29	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		182	120	0	13	13	1	1	0	0	5	29	0	
Total Dist. Maintenance Expenses		3,344												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		3,344	2,041	3	231	300	33	41	1	1	5	688	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		3,344	2,041	3	231	300	33	41	1	1	5	688	1	
Total Distribution Expenses		6,371												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		6,371	4,201	7	469	583	62	77	3	2	42	924	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		6,371	4,201	7	469	583	62	77	3	2	42	924	1	
Customer Accounts														
(901) Supervision		34												CUS
- Demand	CUSTACCLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	CUSTACCLAB-CS-C	34	30	0	3	2	0	0	0	0	0	0	0	100%
- Commodity	CUSTACCLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		34	30	0	3	2	0	0	0	0	0	0	0	
(902) Meter Reading Expenses		1,021												CUS
- Demand	MR-Exp	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer		1,021	875	1	86	51	1	0	0	0	6	1	0	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,021	875	1	86	51	1	0	0	0	6	1	0	
(903) Collections & Records		10,792												CUS
- Demand	ACC903	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer		10,792	9,484	8	770	460	11	2	0	0	51	7	0	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		10,792	9,484	8	770	460	11	2	0	0	51	7	0	
(904) Uncollectables		5,265												CUS
- Demand	Uncollectibles	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer		5,265	4,842	3	47	192	78	57	0	13	14	19	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		5,265	4,842	3	47	192	78	57	0	13	14	19	-	

West Penn Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(905) Misc. Customer Accounts		461												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	CUS-TOT	461	395	0	39	23	1	0	0	0	3	0	0	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		461	395	0	39	23	1	0	0	0	3	0	0	
Total Customer Accounts and Services		17,574												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		17,574	15,626	12	945	728	90	60	0	13	73	28	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		17,574	15,626	12	945	728	90	60	0	13	73	28	0	
Customer Information														
(907) Supervision		-												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	CUS-TOT	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(908) Customer Information		4,186												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	ACC908	4,186	3,320	5	509	304	7	2	0	0	33	5	0	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		4,186	3,320	5	509	304	7	2	0	0	33	5	0	
(909) Advertising		41												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	CUS-SEC	41	35	0	3	2	0	0	-	-	0	0	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		41	35	0	3	2	0	0	-	-	0	0	-	
(910) Misc. Expense		5,441												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	ACC910	5,441	4,700	4	436	260	6	1	0	0	29	4	0	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		5,441	4,700	4	436	260	6	1	0	0	29	4	0	
Total Customer Information		9,668												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		9,668	8,056	10	949	567	14	3	0	0	62	9	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		9,668	8,056	10	949	567	14	3	0	0	62	9	0	
Sales														
(911) Sales Supervision		79												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	CUS-TOT	79	68	0	7	4	0	0	0	0	0	0	0	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		79	68	0	7	4	0	0	0	0	0	0	0	
(913) Advertising Expense		-												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	CUS-TOT	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Sales		79												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		79	68	0	7	4	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		79	68	0	7	4	0	0	0	0	0	0	0	

West Penn Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
Administrative & General Expense														
(920) Administrative and General Salaries		470												NONAGLAB-CS
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-C	470	373	0	36	29	2	2	0	0	3	25	0	100%
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		470	373	0	36	29	2	2	0	0	3	25	0	
(921 Office Supplies		972												NONAGLAB-CS
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-C	972	772	1	74	61	4	4	0	0	5	51	0	100%
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		972	772	1	74	61	4	4	0	0	5	51	0	
(922) Admin Expenses		-												NONAGLAB-CS
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(923) Outside Services		7,220												NONAGLAB-CS
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-C	7,220	5,733	6	549	450	30	32	1	1	39	377	1	100%
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		7,220	5,733	6	549	450	30	32	1	1	39	377	1	
(924) Property Insurance		29												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	29	19	0	2	2	0	0	0	0	1	5	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		29	19	0	2	2	0	0	0	0	1	5	0	
(925) Injury and Damages		286												DISTLAB-CS
- Demand	DISTLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTLAB-CS-C	286	188	0	21	26	3	3	0	0	2	42	0	100%
- Commodity	DISTLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		286	188	0	21	26	3	3	0	0	2	42	0	
(926) Pension and Benefits		216												NONAGLAB-CS
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-C	216	171	0	16	13	1	1	0	0	1	11	0	100%
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		216	171	0	16	13	1	1	0	0	1	11	0	
(928) Regulatory Commission Expense		454												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	454	299	0	32	33	3	3	0	0	11	72	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		454	299	0	32	33	3	3	0	0	11	72	0	
(930.1) General Advertising		6												NONAGLAB-CS
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-C	6	4	0	0	0	0	0	0	0	0	0	0	100%
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		6	4	0	0	0	0	0	0	0	0	0	0	
(903.2) Misc. Expense		123												NONAGLAB-CS
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-C	123	98	0	9	8	1	1	0	0	1	6	0	100%
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		123	98	0	9	8	1	1	0	0	1	6	0	

West Penn Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(931) Misc. Rent		275												NONAGLAB-CS
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-C	275	219	0	21	17	1	1	0	0	1	14	0	100%
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		275	219	0	21	17	1	1	0	0	1	14	0	
(935) Maint. Of General Plant		322												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	322	212	0	23	23	2	2	0	0	8	51	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		322	212	0	23	23	2	2	0	0	8	51	0	
(9XX) Open		-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total A&G Expense		10,373												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		10,373	8,089	9	784	663	47	51	2	1	72	654	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		10,373	8,089	9	784	663	47	51	2	1	72	654	1	
Total O&M Expenses		44,065												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		44,065	36,039	37	3,153	2,545	213	191	5	17	250	1,614	2	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**44,065**	**36,039**	**37**	**3,153**	**2,545**	**213**	**191**	**5**	**17**	**250**	**1,614**	**2**	

West Penn Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
DEPRECIATION EXPENSE														
Depreciation Expense														
(403-303) Intangible		1,048												OpExp-CS
- Demand	OpExp-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	OpExp-CS-C	1,048	870	1	74	59	5	4	0	0	6	30	0	100%
- Commodity	OpExp-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,048	870	1	74	59	5	4	0	0	6	30	0	
(403-350) Transm Land		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-352) Transm Strucutres		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-353) Transm Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-354) Transm Towers & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-355) Transm Poles & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-356) Transm OH Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-357) Transm UG Conduit		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-358) Transm UG Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-359) Transm Roads		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

West Penn Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(403-360) Land		1												DIST_364-368-CS
- Demand	DIST_364-368-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DIST_364-368-CS-C	1	-	-	-	-	-	-	-	-	-	1	-	100%
- Commodity	DIST_364-368-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	-	-	-	-	-	-	-	-	-	1	-	
(403-361) Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-362) Station Equip		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-364) Poles		271												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	STLT-Direct	271	-	-	-	-	-	-	-	-	-	271	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		271	-	-	-	-	-	-	-	-	-	271	-	
(403-365) OH Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-366) UG Conduit		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-367) UG Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-368) Line Transformers		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-369) Services		2,605												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	CUS-SEC	2,605	2,235	2	219	130	2	0	-	-	15	2	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,605	2,235	2	219	130	2	0	-	-	15	2	-	

West Penn Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(403-370) Meters		16,083												CUS
- Demand	Meters	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer		16,083	12,341	21	1,401	1,841	204	255	8	7	-	-	5	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		16,083	12,341	21	1,401	1,841	204	255	8	7	-	-	5	
(403-371) Install on Cust Premise		208												CUS
- Demand	OL-Direct	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer		208	-	-	-	-	-	-	-	-	208	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		208	-	-	-	-	-	-	-	-	208	-	-	
(403-372) Leased Property Cust. Prem.		2												CUS
- Demand	OL-Direct	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer		2	-	-	-	-	-	-	-	-	2	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2	-	-	-	-	-	-	-	-	2	-	-	
(403-373) Streetlight		3,485												CUS
- Demand	STLT-Direct	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer		3,485	-	-	-	-	-	-	-	-	-	3,485	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3,485	-	-	-	-	-	-	-	-	-	3,485	-	
(403-389) Land		1												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	1	0	0	0	0	0	0	0	0	0	0	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	0	0	0	0	0	0	0	0	0	0	0	
(403-390) Structures		798												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	798	526	1	56	58	5	6	0	0	20	127	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		798	526	1	56	58	5	6	0	0	20	127	0	
(403-391) Office Equipment		364												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	364	240	0	26	26	2	3	0	0	9	58	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		364	240	0	26	26	2	3	0	0	9	58	0	
(403-392) Transportation		138												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	138	91	0	10	10	1	1	0	0	3	22	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		138	91	0	10	10	1	1	0	0	3	22	0	
(403-393) Stores Equip		1												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	1	1	0	0	0	0	0	0	0	0	0	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	1	0	0	0	0	0	0	0	0	0	0	
(403-394) Tools, Shop & Garage Equip		173												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	173	114	0	12	12	1	1	0	0	4	27	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		173	114	0	12	12	1	1	0	0	4	27	0	

West Penn Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(403-395) Laboratory Equip		2												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	2	1	0	0	0	0	0	0	0	0	0	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2	1	0	0	0	0	0	0	0	0	0	0	
(403-396) Power Equipment		1												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	1	0	0	0	0	0	0	0	0	0	0	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	0	0	0	0	0	0	0	0	0	0	0	
(403-397) Communication Equip		407												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	407	268	0	29	29	3	3	0	0	10	65	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		407	268	0	29	29	3	3	0	0	10	65	0	
(403-398) Misc. Equip		-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Amortization and Depletion of Utility Plant		-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Cost of Removal/Salvage		-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Average Net Salvage		-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Depreciation Expense		2,287												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	2,287	1,505	2	161	165	15	18	1	1	57	363	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,287	1,505	2	161	165	15	18	1	1	57	363	0	
Total Depreciation Expense		27,873												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		27,873	18,190	28	1,986	2,331	238	292	10	9	335	4,450	5	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**27,873**	**18,190**	**28**	**1,986**	**2,331**	**238**	**292**	**10**	**9**	**335**	**4,450**	**5**	

West Penn Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
Amortization														
Amortization		-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Removal of Retained Riders		-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Eliminate Amort per IS		-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Storm Reserve Amortization		1,869												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	1,869	1,230	2	131	135	12	14	0	0	47	297	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,869	1,230	2	131	135	12	14	0	0	47	297	0	
Extraordinary Storm Reserve Amort		1,024												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	1,024	674	1	72	74	7	8	0	0	26	162	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,024	674	1	72	74	7	8	0	0	26	162	0	
COVID-19 Reg Asset Amort		434												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	434	286	0	30	31	3	3	0	0	11	69	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		434	286	0	30	31	3	3	0	0	11	69	0	
Streetlight Reg Asset Amort		2,907												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	STLT-Direct	2,907	-	-	-	-	-	-	-	-	-	2,907	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,907	-	-	-	-	-	-	-	-	-	2,907	-	
Verizon Pole Attach Amort		-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Depreciation and Amortization		34,108												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		34,108	20,380	31	2,219	2,571	259	317	10	9	418	7,886	6	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**34,108**	**20,380**	**31**	**2,219**	**2,571**	**259**	**317**	**10**	**9**	**418**	**7,886**	**6**	

West Penn Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
Taxes Other than Income														
Gross Receipt Taxes		3,316												DISTPLT-CS
- Demand	Revenues	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	Revenues	3,316	2,317	6	111	448	181	134	1	31	32	45	10	100%
- Commodity	Revenues	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3,316	2,317	6	111	448	181	134	1	31	32	45	10	
Payroll Taxes		421												LABOR-CS
- Demand	LABOR-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	LABOR-CS-C	421	334	0	32	26	2	2	0	0	2	22	0	100%
- Commodity	LABOR-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		421	334	0	32	26	2	2	0	0	2	22	0	
PURTA Taxes		226												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	226	149	0	16	16	1	2	0	0	6	36	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		226	149	0	16	16	1	2	0	0	6	36	0	
Real Estate Taxes		24												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	24	16	0	2	2	0	0	0	0	1	4	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		24	16	0	2	2	0	0	0	0	1	4	0	
Sales & Use Taxes		1												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	1	1	0	0	0	0	0	0	0	0	0	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	1	0	0	0	0	0	0	0	0	0	0	
Misc. Taxes		-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj, Payroll Taxes		-												LABOR-CS
- Demand	LABOR-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	LABOR-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	LABOR-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Other Taxes		-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Taxes Other than Income		3,988												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		3,988	2,816	7	160	493	185	138	1	31	41	108	10	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total Taxes Other than Income		3,988	2,816	7	160	493	185	138	1	31	41	108	10	
Total Operating Expenses		**82,161**												
- Demand		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	
- Customer		**82,161**	**59,235**	**75**	**5,532**	**5,608**	**657**	**646**	**16**	**57**	**709**	**9,608**	**18**	
- Commodity		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	
Total		**82,161**	**59,235**	**75**	**5,532**	**5,608**	**657**	**646**	**16**	**57**	**709**	**9,608**	**18**	

West Penn Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
UTILITY PLANT				
Intangible Plant				
(301) Organization				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(302) Franchises and Consents				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(303) Intangible Plant				
- Demand	OpExp-SUB-D	OpExp-PRI-D	OpExp-SEC-D	OpExp-CS-D
- Customer	OpExp-SUB-C	OpExp-PRI-C	OpExp-SEC-C	OpExp-CS-C
- Commodity	OpExp-SUB-E	OpExp-PRI-E	OpExp-SEC-E	OpExp-CS-E
Total				
Distribution Plant				
(350) Transmission Land				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(352) Transmission Structures				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(353) Trans. Station Equipment				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(354) Trans. Towers & Fixtures				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(355) Trans. Poles & Fixtures				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(356) Trans. OH Conductors				
- Demand	NCP			
- Customer				
- Commodity				
Total				

West Penn Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
(357) Underground Conduit				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(358) Trans. UG Conductors				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(359) Trans. Roads				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(360) Land and Land Rights				
- Demand	DIST_364-368-SUB-D	DIST_364-368-PRI-D	DIST_364-368-SEC-D	DIST_364-368-CS-D
- Customer	DIST_364-368-SUB-C	DIST_364-368-PRI-C	DIST_364-368-SEC-C	DIST_364-368-CS-C
- Commodity	DIST_364-368-SUB-E	DIST_364-368-PRI-E	DIST_364-368-SEC-E	DIST_364-368-CS-E
Total				
(361) Structures and Improvements				
- Demand	NCP	NCP		
- Customer				
- Commodity				
Total				
(362) Station Equipment				
- Demand	NCP	NCP		
- Customer				
- Commodity				
Total				
(364) Poles, Towers & Fixtures				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	STLT-Direct
- Commodity				
Total				
(365) Overhead Conductors & Devices				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				
(366) Underground Conduit				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				

West Penn Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
(367) Underground Conductors & Device				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				
(368) Line Transformers				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				
(369) Services				
- Demand				
- Customer				CUS-SEC
- Commodity				
Total				
(370) Meters				
- Demand				
- Customer				Meters
- Commodity				
Total				
(371) Customer Premises				
- Demand				
- Customer				OL-Direct
- Commodity				
Total				
(372) Leased Property Cust. Prem.				
- Demand				
- Customer				OL-Direct
- Commodity				
Total				
(373) Streetlight				
- Demand				
- Customer				STLT-Direct
- Commodity				
Total				
General Plant				
(389) Land				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(390) Structures				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(391) Office Equipment				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(392) Transportation				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				

West Penn Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
(393) Stores Equipment				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(394) Tools & Garage Equip.				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(395) Laboratory				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(396) Power Equipment				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(397) Communication Equipment				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(398) Misc. Equipment				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
ACCUMULATED DEPRECIATION				
Accumulated Depreciation				
(108-302) Franchise & Consents				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(108-303) Intangible Plant				
- Demand	OpExp-SUB-D	OpExp-PRI-D	OpExp-SEC-D	OpExp-CS-D
- Customer	OpExp-SUB-C	OpExp-PRI-C	OpExp-SEC-C	OpExp-CS-C
- Commodity	OpExp-SUB-E	OpExp-PRI-E	OpExp-SEC-E	OpExp-CS-E
Total				
(108-350) Transm Land				
- Demand	NCP	-	-	-
- Customer	-	-	-	-
- Commodity	-	-	-	-
Total				

West Penn Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
(108-352) Transm Structures				
- Demand	NCP	-	-	-
- Customer	-	-	-	-
- Commodity	-	-	-	-
Total				
(108-353) Transm Station Equipment				
- Demand	NCP	-	-	-
- Customer	-	-	-	-
- Commodity	-	-	-	-
Total				
(108-354) Transm Towers & Fixtures				
- Demand	NCP	-	-	-
- Customer	-	-	-	-
- Commodity	-	-	-	-
Total				
(108-355) Transm Poles & Fixtures				
- Demand	NCP	-	-	-
- Customer	-	-	-	-
- Commodity	-	-	-	-
Total				
(108-356) Transm OH Conductors				
- Demand	NCP	-	-	-
- Customer	-	-	-	-
- Commodity	-	-	-	-
Total				
(108-357) Transm Underground Conduit				
- Demand	NCP	-	-	-
- Customer	-	-	-	-
- Commodity	-	-	-	-
Total				
(108-358) Transm UG Conductors				
- Demand	NCP	-	-	-
- Customer	-	-	-	-
- Commodity	-	-	-	-
Total				
(108-359) Transm Roads				
- Demand	NCP	-	-	-
- Customer	-	-	-	-
- Commodity	-	-	-	-
Total				
(108-360) Land				
- Demand	DIST_364-368-SUB-D	DIST_364-368-PRI-D	DIST_364-368-SEC-D	DIST_364-368-CS-D
- Customer	DIST_364-368-SUB-C	DIST_364-368-PRI-C	DIST_364-368-SEC-C	DIST_364-368-CS-C
- Commodity	DIST_364-368-SUB-E	DIST_364-368-PRI-E	DIST_364-368-SEC-E	DIST_364-368-CS-E
Total				
(108-361) Structures				
- Demand	NCP	NCP		
- Customer	-			
- Commodity	-			
Total				
(108-362) Station Equip				
- Demand	NCP	NCP		
- Customer	-			
- Commodity	-			
Total				
(108-364) Poles				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer	-	CUS-PRI	CUS-SEC	STLT-Direct
- Commodity	-			
Total				
(108-365) OH Conductors				
- Demand	NCP	NCP-PRI	NCP-SEC	-
- Customer	-	CUS-PRI	CUS-SEC	-
- Commodity	-	-	-	-

West Penn Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
Total				
(108-366) UG Conduit				
- Demand	NCP	NCP-PRI	NCP-SEC	-
- Customer	-	CUS-PRI	CUS-SEC	-
- Commodity	-	-	-	-
Total				
(108-367) UG Cond & Dev				
- Demand	NCP	NCP-PRI	NCP-SEC	-
- Customer	-	CUS-PRI	CUS-SEC	-
- Commodity	-	-	-	-
Total				
(108-368) Line Transformers				
- Demand	NCP	NCP-PRI	NCP-SEC	-
- Customer	-	CUS-PRI	CUS-SEC	-
- Commodity	-	-	-	-
Total				
(108-369) Services				
- Demand				-
- Customer				CUS-SEC
- Commodity				-
Total				
(108-370) Meters				
- Demand				-
- Customer				Meters
- Commodity				-
Total				
(108-371) Install on Cust Premise				
- Demand				-
- Customer				OL-Direct
- Commodity				-
Total				
(108-372) Leased Property Cust. Prem.				
- Demand				-
- Customer				OL-Direct
- Commodity				-
Total				
(108-373) Street Lighting				
- Demand				-
- Customer				STLT-Direct
- Commodity				-
Total				

West Penn Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
(108-389) Land & Land Rights				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(108-390) Struct & Impmnts -				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(108-391) Office Furn & Equip				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(108-392) Transportation Equip				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(108-393) Stores Equip				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(108-394) Tools, Shop & Garage Equip				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(108-395) Laboratory Equip				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(108-396) Power Operated Equip				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(108-397) Communication Equip				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(108-398) MISC Equip				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				

West Penn Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
OTHER RATE BASE ITEMS				
Other Rate Base Items				
Material & Supplies				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Cash Working Capital				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Deferred Storm Damage				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Customer Deposits				
- Demand				
- Customer				Deposits
- Commodity				
Total				
Customer Advances				
- Demand				
- Customer				CUS-RES
- Commodity				
Total				
ADIT				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Capitalized Pension and OPEB				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				

West Penn Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
OPERATIONS & MAINTENANCE EXPENSES				
Transmission Expenses				
Operations Expenses				
(560) Operating Supervision & Engineering				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(561) Load Dispatch				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(562) Station Expenses				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(563) Overhead Line Expenses				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(565) Transmission of Electricity by Others				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(566) Miscellaneous transmission expenses				
- Demand	NCP			
- Customer				
- Commodity				
Total				

West Penn Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
Maintenance Expense				
(568) Maintenance Supervision and Engineering				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(569) Maintenance of Structures				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(570) Maintenance of Station Equipment				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(571) Maintenance of Overhead Lines				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(572) Maintenance of miscellaneous distribution plant				
- Demand	NCP			
- Customer				
- Commodity				
Total				
Distribution Expenses				
Operations Expenses				
(580) Operation Supervision & Engineering				
- Demand	DistOpExp-SUB-D	DistOpExp-PRI-D	DistOpExp-SEC-D	DistOpExp-CS-D
- Customer	DistOpExp-SUB-C	DistOpExp-PRI-C	DistOpExp-SEC-C	DistOpExp-CS-C
- Commodity	DistOpExp-SUB-E	DistOpExp-PRI-E	DistOpExp-SEC-E	DistOpExp-CS-E
Total				
(581) Load Dispatching				
- Demand	NCP	NCP		
- Customer				
- Commodity				
Total				
(582) Station Expenses				
- Demand	NCP	NCP		
- Customer				
- Commodity				
Total				
(583) Overhead line expenses				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				
(584) Underground line expenses				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				

West Penn Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
(586) Meter expenses				
- Demand				
- Customer				Meters
- Commodity				
Total				
(588) Miscellaneous distribution expenses				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(589) Rents				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Maintenance Expense				
(590) Maintenance Supervision and Engineering				
- Demand	DistMtExp-SUB-D	DistMtExp-PRI-D	DistMtExp-SEC-D	DistMtExp-CS-D
- Customer	DistMtExp-SUB-C	DistMtExp-PRI-C	DistMtExp-SEC-C	DistMtExp-CS-C
- Commodity	DistMtExp-SUB-E	DistMtExp-PRI-E	DistMtExp-SEC-E	DistMtExp-CS-E
Total				
(591) Maintenance of Structures				
- Demand	NCP	NCP		
- Customer				
- Commodity				
Total				

West Penn Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
(592) Maintenance of Station Equipment				
- Demand	NCP	NCP		
- Customer				
- Commodity				
Total				
(593) Maintenance of Overhead Lines				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				
(594) Maintenance of underground lines				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				
(595) Maintenance of line transformers				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				
(596) Maintenance of street lighting and signal systems				
- Demand				
- Customer				STLT-Direct
- Commodity				
Total				
(597) Maintenance of meters				
- Demand				
- Customer				Meters
- Commodity				
Total				
(598) Maintenance of miscellaneous distribution plant				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				

West Penn Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
Customer Accounts				
(901) Supervision				
- Demand				CUSTACCLAB-CS-D
- Customer				CUSTACCLAB-CS-C
- Commodity				CUSTACCLAB-CS-E
Total				
(902) Meter Reading Expenses				
- Demand				
- Customer				MR-Exp
- Commodity				
Total				
(903) Collections & Records				
- Demand				
- Customer				ACC903
- Commodity				
Total				
(904) Uncollectables				
- Demand				
- Customer				Uncollectibles
- Commodity				
Total				
(905) Misc. Customer Accounts				
- Demand				
- Customer				CUS-TOT
- Commodity				
Total				
Customer Information				
(907) Supervision				
- Demand				
- Customer				CUS-TOT
- Commodity				
Total				
(908) Customer Information				
- Demand				
- Customer				ACC908
- Commodity				
Total				
(909) Advertising				
- Demand				
- Customer				CUS-SEC
- Commodity				
Total				
(910) Misc. Expense				
- Demand				
- Customer				ACC910
- Commodity				
Total				

West Penn Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
Sales				
(911) Sales Supervision				
- Demand				
- Customer				CUS-TOT
- Commodity				
Total				
(913) Advertising Expense				
- Demand				
- Customer				CUS-TOT
- Commodity				
Total				
Administrative & General Expense				
(920) Administrative and General Salaries				
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E
Total				
(921 Office Supplies				
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E
Total				
(922) Admin Expenses				
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E
Total				
(923) Outside Services				
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E
Total				
(924) Property Insurance				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				

West Penn Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
(925) Injury and Damages				
- Demand	DISTLAB-SUB-D	DISTLAB-PRI-D	DISTLAB-SEC-D	DISTLAB-CS-D
- Customer	DISTLAB-SUB-C	DISTLAB-PRI-C	DISTLAB-SEC-C	DISTLAB-CS-C
- Commodity	DISTLAB-SUB-E	DISTLAB-PRI-E	DISTLAB-SEC-E	DISTLAB-CS-E
Total				
(926) Pension and Benefits				
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E
Total				
(928) Regulatory Commission Expense				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(930.1) General Advertising				
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E
Total				
(903.2) Misc. Expense				
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E
Total				
(931) Misc. Rent				
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E
Total				
(935) Maint. Of General Plant				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(9XX) Open				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
DEPRECIATION EXPENSE				
Depreciation Expense				
(403-303) Intangible				
- Demand	OpExp-SUB-D	OpExp-PRI-D	OpExp-SEC-D	OpExp-CS-D
- Customer	OpExp-SUB-C	OpExp-PRI-C	OpExp-SEC-C	OpExp-CS-C
- Commodity	OpExp-SUB-E	OpExp-PRI-E	OpExp-SEC-E	OpExp-CS-E
Total				
(403-350) Transm Land				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
Total				

West Penn Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
(403-352) Transm Strucutres				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
Total				
(403-353) Transm Station Equipment				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
Total				
(403-354) Transm Towers & Fixtures				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
Total				
(403-355) Transm Poles & Fixtures				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
Total				
(403-356) Transm OH Conductors				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
Total				
(403-357) Transm UG Conduit				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
Total				
(403-358) Transm UG Conductors				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
Total				
(403-359) Transm Roads				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
Total				
(403-360) Land				
- Demand	DIST_364-368-SUB-D	DIST_364-368-PRI-D	DIST_364-368-SEC-D	DIST_364-368-CS-D
- Customer	DIST_364-368-SUB-C	DIST_364-368-PRI-C	DIST_364-368-SEC-C	DIST_364-368-CS-C
- Commodity	DIST_364-368-SUB-E	DIST_364-368-PRI-E	DIST_364-368-SEC-E	DIST_364-368-CS-E
Total				
(403-361) Structures				
- Demand	NCP	NCP		
- Customer				
- Commodity				
Total				

West Penn Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
(403-362) Station Equip				
- Demand	NCP	NCP		
- Customer				
- Commodity				
Total				
(403-364) Poles				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	STLT-Direct
- Commodity				
Total				
(403-365) OH Conductors				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				
(403-366) UG Conduit				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				

West Penn Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
(403-367) UG Conductors				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				
(403-368) Line Transformers				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				
(403-369) Services				
- Demand				
- Customer				CUS-SEC
- Commodity				
Total				
(403-370) Meters				
- Demand				
- Customer				Meters
- Commodity				
Total				
(403-371) Install on Cust Premise				
- Demand				
- Customer				OL-Direct
- Commodity				
Total				
(403-372) Leased Property Cust. Prem.				
- Demand				
- Customer				OL-Direct
- Commodity				
Total				
(403-373) Streetlight				
- Demand				
- Customer				STLT-Direct
- Commodity				
Total				
(403-389) Land				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(403-390) Structures				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(403-391) Office Equipment				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(403-392) Transportation				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				

West Penn Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
(403-393) Stores Equip				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(403-394) Tools, Shop & Garage Equip				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(403-395) Laboratory Equip				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(403-396) Power Equipment				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(403-397) Communication Equip				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(403-398) Misc. Equip				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Amortization and Depletion of Utility Plant				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
IS Adj - Cost of Removal/Salvage				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
IS Adj - Average Net Salvage				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
IS Adj - Depreciation Expense				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				

West Penn Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
Amortization				
Amortization	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Demand	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Customer	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
- Commodity				
Total				
Removal of Retained Riders				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Eliminate Amort per IS				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Storm Reserve Amortization				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Extraordinary Storm Reserve Amort				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
COVID-19 Reg Asset Amort				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Streetlight Reg Asset Amort				
- Demand				
- Customer				STLT-Direct
- Commodity				
Total				
Verizon Pole Attach Amort				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				

West Penn Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
TAXES				
Taxes Other than Income				
Gross Receipt Taxes				
- Demand	Revenues	Revenues	Revenues	Revenues
- Customer	Revenues	Revenues	Revenues	Revenues
- Commodity	Revenues	Revenues	Revenues	Revenues
Total				
Payroll Taxes				
- Demand	LABOR-SUB-D	LABOR-PRI-D	LABOR-SEC-D	LABOR-CS-D
- Customer	LABOR-SUB-C	LABOR-PRI-C	LABOR-SEC-C	LABOR-CS-C
- Commodity	LABOR-SUB-E	LABOR-PRI-E	LABOR-SEC-E	LABOR-CS-E
Total				
PURTA Taxes				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Real Estate Taxes				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Sales & Use Taxes				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Misc. Taxes				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
IS Adj, Payroll Taxes				
- Demand	LABOR-SUB-D	LABOR-PRI-D	LABOR-SEC-D	LABOR-CS-D
- Customer	LABOR-SUB-C	LABOR-PRI-C	LABOR-SEC-C	LABOR-CS-C
- Commodity	LABOR-SUB-E	LABOR-PRI-E	LABOR-SEC-E	LABOR-CS-E
Total				
Other Taxes				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				

West Penn Rate District Allocation to Customer Classes CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
UTILITY PLANT				
Total Intangible Plant				
(301) Organization	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(302) Franchises and Consents	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(303) Intangible Plant	OpExp-SUB	OpExp-PRI	OpExp-SEC	OpExp-CS
Distribution Plant				
(350) Transmission Land	DEM			
(352) Transmission Structures	DEM			
(353) Trans. Station Equipment	DEM			
(354) Trans. Towers & Fixtures	DEM			
(355) Trans. Poles & Fixtures	DEM			
(356) Trans. OH Conductors	DEM			
(357) Underground Conduit	DEM			
(358) Trans. UG Conductors	DEM			
(359) Trans. Roads	DEM			
(360) Land and Land Rights	DIST_364-368-SUB	DIST_364-368-PRI	DIST_364-368-SEC	DIST_364-368-CS
(361) Structures and Improvements	DEM	DEM		
(362) Station Equipment	DEM	DEM		
(364) Poles, Towers & Fixtures	DEM	364P	364S	CUS
(365) Overhead Conductors & Devices	DEM	365P	365S	
(366) Underground Conduit	DEM	366P	366S	
(367) Underground Conductors & Device	DEM	367P	367S	
(368) Line Transformers	DEM	368P	368S	
(369) Services				CUS
(370) Meters				CUS
(371) Customer Premises				CUS
(372) Leased Property Cust. Prem.				CUS
(373) Streetlight				CUS

West Penn Rate District Allocation to Customer Classes CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
General Plant				
(389) Land	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(390) Structures	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(391) Office Equipment	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(392) Transportation	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(393) Stores Equipment	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(394) Tools & Garage Equip.	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(395) Laboratory	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(396) Power Equipment	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(397) Communication Equipment	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(398) Misc. Equipment	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS

West Penn Rate District Allocation to Customer Classes CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
ACCUMULATED DEPRECIATION				
Accumulated Depreciation				
(108-302) Franchise & Consents	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-303) Intangible Plant	OpExp-SUB	OpExp-PRI	OpExp-SEC	OpExp-CS
(108-350) Transm Land	DEM			
(108-352) Transm Structures	DEM			
(108-353) Transm Station Equipment	DEM			
(108-354) Transm Towers & Fixtures	DEM			
(108-355) Transm Poles & Fixtures	DEM			
(108-356) Transm OH Conductors	DEM			
(108-357) Transm Underground Conduit	DEM			
(108-358) Transm UG Conductors	DEM			
(108-359) Transm Roads	DEM			
(108-360) Land	DIST_364-368-SUB	DIST_364-368-PRI	DIST_364-368-SEC	DIST_364-368-CS
(108-361) Structures	DEM	DEM		
(108-362) Station Equip	DEM	DEM		
(108-364) Poles	DEM	364P	364S	CUS
(108-365) OH Conductors	DEM	365P	365S	
(108-366) UG Conduit	DEM	366P	366S	
(108-367) UG Cond & Dev	DEM	367P	367S	
(108-368) Line Transformers	DEM	368P	368S	
(108-369) Services				CUS
(108-370) Meters				CUS
(108-371) Install on Cust Premise				CUS
(108-372) Leased Property Cust. Prem.				CUS
(108-373) Street Lighting				CUS
(108-389) Land & Land Rights	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-390) Struct & Impmnts -	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-391) Office Furn & Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-392) Transportation Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-393) Stores Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-394) Tools, Shop & Garage Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-395) Laboratory Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-396) Power Operated Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-397) Communication Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-398) MISC Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS

West Penn Rate District Allocation to Customer Classes CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
OTHER RATE BASE ITEMS				
Other Rate Base Items				
Material & Supplies	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Cash Working Capital	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Deferred Storm Damage	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Customer Deposits				CUS
Customer Advances				CUS
ADIT	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Capitalized Pension and OPEB	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS

West Penn Rate District Allocation to Customer Classes CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
OPERATIONS & MAINTENANCE EXPENSES				
Transmission Expenses				
Operations Expenses				
(560) Operating Supervision & Engineering	DEM			
(561) Load Dispatch	DEM			
(562) Station Expenses	DEM			
(563) Overhead Line Expenses	DEM			
(565) Transmission of Electricity by Others	DEM			
(566) Miscellaneous transmission expenses	DEM			
Maintenance Expense				
(568) Maintenance Supervision and Engineering	DEM			
(569) Maintenance of Structures	DEM			
(570) Maintenance of Station Equipment	DEM			
(571) Maintenance of Overhead Lines	DEM			
(572) Maintenance of miscellaneous distribution	DEM			
Distribution Expenses				
Operations Expenses				
(580) Operation Supervision & Engineering	DistOpExp-SUB	DistOpExp-PRI	DistOpExp-SEC	DistOpExp-CS
(581) Load Dispatching	DEM	DEM		
(582) Station Expenses	DEM	DEM		
(583) Overhead line expenses	DEM	365P	365S	
(584) Underground line expenses	DEM	367P	367S	
(586) Meter expenses				CUS
(588) Miscellaneous distribution expenses	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(589) Rents	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Maintenance Expense				
(590) Maintenance Supervision and Engineering	DistMtExp-SUB	DistMtExp-PRI	DistMtExp-SEC	DistMtExp-CS
(591) Maintenance of Structures	DEM	DEM		
(592) Maintenance of Station Equipment	DEM	DEM		
(593) Maintenance of Overhead Lines	DEM	365P	365S	
(594) Maintenance of underground lines	DEM	367P	367S	
(595) Maintenance of line transformers	DEM	368P	368S	
(596) Maintenance of street lighting and signal systems				CUS
(597) Maintenance of meters				CUS
(598) Maintenance of miscellaneous distribution	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS

West Penn Rate District Allocation to Customer Classes CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
Customer Accounts				
(901) Supervision				CUS
(902) Meter Reading Expenses				CUS
(903) Collections & Records				CUS
(904) Uncollectables				CUS
(905) Misc. Customer Accounts				CUS
(903) Collections & Records				
(907) Supervision				CUS
(908) Customer Information				CUS
(909) Advertising				CUS
(910) Misc. Expense				CUS
Sales				
(911) Sales Supervision				CUS
(913) Advertising Expense				CUS
Administrative & General Expense				
(920) Administrative and General Salaries	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(921 Office Supplies	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(922) Admin Expenses	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(923) Outside Services	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(924) Property Insurance	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(925) Injury and Damages	DISTLAB-SUB	DISTLAB-PRI	DISTLAB-SEC	DISTLAB-CS
(926) Pension and Benefits	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(928) Regulatory Commission Expense	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(930.1) General Advertising	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(903.2) Misc. Expense	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(931) Misc. Rent	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(935) Maint. Of General Plant	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(9XX) Open	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS

West Penn Rate District Allocation to Customer Classes CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
DEPRECIATION EXPENSE				
Depreciation Expense				
(403-303) Intangible	OpExp-SUB	OpExp-PRI	OpExp-SEC	OpExp-CS
(403-350) Transm Land	DEM			
(403-352) Transm Strucutres	DEM			
(403-353) Transm Station Equipment	DEM			
(403-354) Transm Towers & Fixtures	DEM			
(403-355) Transm Poles & Fixtures	DEM			
(403-356) Transm OH Conductors	DEM			
(403-357) Transm UG Conduit	DEM			
(403-358) Transm UG Conductors	DEM			
(403-359) Transm Roads	DEM			
(403-360) Land	DIST_364-368-SUB	DIST_364-368-PRI	DIST_364-368-SEC	DIST_364-368-CS
(403-361) Structures	DEM	DEM		
(403-362) Station Equip	DEM	DEM		
(403-364) Poles	DEM	364P	364S	CUS
(403-365) OH Conductors	DEM	365P	365S	
(403-366) UG Conduit	DEM	366P	366S	
(403-367) UG Conductors	DEM	367P	367S	
(403-368) Line Transformers	DEM	368P	368S	
(403-369) Services				CUS
(403-370) Meters				CUS
(403-371) Install on Cust Premise				CUS
(403-372) Leased Property Cust. Prem.				CUS
(403-373) Streetlight				CUS
(403-389) Land	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-390) Structures	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-391) Office Equipment	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-392) Transportation	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-393) Stores Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-394) Tools, Shop & Garage Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-395) Laboratory Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-396) Power Equipment	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-397) Communication Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-398) Misc. Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Amortization and Depletion of Utility Plant	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
IS Adj - Cost of Removal/Salvage	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
IS Adj - Average Net Salvage	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
IS Adj - Depreciation Expense	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS

West Penn Rate District Allocation to Customer Classes CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
Amortization Expenses				
Amortization	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Removal of Retained Riders	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Eliminate Amort per IS	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Storm Reserve Amortization	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Extraordinary Storm Reserve Amort	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
COVID-19 Reg Asset Amort	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Streetlight Reg Asset Amort				CUS
Verizon Pole Attach Amort	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
TAXES				
Taxes Other than Income				
Gross Receipt Taxes	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Payroll Taxes	LABOR-SUB	LABOR-PRI	LABOR-SEC	LABOR-CS
PURTA Taxes	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Real Estate Taxes	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Sales & Use Taxes	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Misc. Taxes	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
IS Adj, Payroll Taxes	LABOR-SUB	LABOR-PRI	LABOR-SEC	LABOR-CS
Other Taxes	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS

West Penn Rate District Summary of Allocators Description		Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU
External Allocators													
STLT-Direct	Direct to Street Lighting	100.00%										100.0%	
OL-Direct	Direct to Area Lighting	100.00%									100.0%		
Revenues	Tariff Revenue Allocator	100.00%	69.9%	0.2%	3.3%	13.5%	5.5%	4.0%	0.0%	0.9%	1.0%	1.4%	0.3%
CUS-RES	Customers - Residential	100.00%	99.9%	0.1%									
CUS-PRI	Number of Customers at Primary Level	100.00%	0.0%	0.0%	0.0%	57.9%	34.2%	7.7%	0.0%	0.0%	0.0%	0.0%	0.2%
CUS-SEC	Number of Customers at Secondary Level	100.00%	85.8%	0.1%	8.4%	5.0%	0.1%	0.0%	0.0%	0.0%	0.6%	0.1%	0.0%
CUS-TOT	Customers - Total	100.00%	85.7%	0.1%	8.4%	5.0%	0.1%	0.0%	0.0%	0.0%	0.6%	0.1%	0.0%
NCP	Max NCP	100.00%	42.0%	0.1%	1.3%	22.4%	10.3%	17.4%	0.0%	4.8%	0.2%	0.2%	1.2%
NCP-PRI	NCP Demand Pri	100.00%	0.0%	0.0%	0.0%	7.2%	39.6%	33.4%	0.0%	0.0%	0.0%	0.0%	19.8%
NCP-SEC	NCP Demand Sec	100.00%	57.9%	0.2%	1.9%	30.0%	9.3%	0.3%	0.0%	0.0%	0.3%	0.3%	0.0%
Deposits	Customer Deposits	100.00%	46.3%	0.1%	6.0%	37.6%	6.8%	3.2%	0.0%	0.0%	0.0%	0.0%	0.0%
ACC903	Account 903 Expenses (incl. CC Fees)	100.00%	87.9%	0.1%	7.1%	4.3%	0.1%	0.0%	0.0%	0.0%	0.5%	0.1%	0.0%
ACC908	Account 908 Expenses (incl. EV Rebates)	100.00%	79.3%	0.1%	12.2%	7.3%	0.2%	0.0%	0.0%	0.0%	0.8%	0.1%	0.0%
ACC910	Account 910 Expenses (incl. LI Outreach)	100.00%	86.4%	0.1%	8.0%	4.8%	0.1%	0.0%	0.0%	0.0%	0.5%	0.1%	0.0%
Meters	Meter Plant	100.00%	76.7%	0.1%	8.7%	11.4%	1.3%	1.6%	0.1%	0.0%	0.0%	0.0%	0.0%
MR-Exp	Meter Reading Expense	100.00%	85.7%	0.1%	8.4%	5.0%	0.1%	0.0%	0.0%	0.0%	0.6%	0.1%	0.0%
Uncollectibles	Uncollectibles	100.00%	92.0%	0.0%	0.9%	3.6%	1.5%	1.1%	0.0%	0.2%	0.3%	0.4%	

West Penn Rate District Summary of Allocators Description	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU
Internal Allocators												
TOTPLT-SUB-D	100.00%	42.02%	0.13%	1.35%	22.39%	10.33%	17.35%	0.00%	4.81%	0.21%	0.21%	1.20%
TOTPLT-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTPLT-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTPLT-PRI-D	100.00%	41.58%	0.13%	1.33%	22.24%	10.64%	17.52%	0.00%	4.76%	0.21%	0.21%	1.39%
TOTPLT-PRI-C	100.00%	0.00%	0.00%	0.00%	57.89%	34.21%	7.66%	0.00%	0.00%	0.00%	0.00%	0.24%
TOTPLT-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTPLT-SEC-D	100.00%	57.86%	0.18%	1.85%	29.99%	9.26%	0.28%	0.00%	0.00%	0.29%	0.29%	0.00%
TOTPLT-SEC-C	100.00%	85.80%	0.08%	8.39%	4.99%	0.09%	0.00%	0.00%	0.00%	0.56%	0.08%	0.00%
TOTPLT-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTPLT-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTPLT-CS-C	100.00%	66.73%	0.09%	7.02%	7.13%	0.64%	0.75%	0.02%	0.02%	2.40%	15.19%	0.01%
TOTPLT-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPLT-SUB-D	100.00%	42.02%	0.13%	1.35%	22.39%	10.33%	17.35%	0.00%	4.81%	0.21%	0.21%	1.20%
DISTPLT-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPLT-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPLT-PRI-D	100.00%	41.58%	0.13%	1.33%	22.23%	10.64%	17.52%	0.00%	4.76%	0.21%	0.21%	1.39%
DISTPLT-PRI-C	100.00%	0.00%	0.00%	0.00%	57.89%	34.21%	7.66%	0.00%	0.00%	0.00%	0.00%	0.24%
DISTPLT-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPLT-SEC-D	100.00%	57.86%	0.18%	1.85%	29.99%	9.26%	0.28%	0.00%	0.00%	0.29%	0.29%	0.00%
DISTPLT-SEC-C	100.00%	85.80%	0.08%	8.39%	4.99%	0.09%	0.00%	0.00%	0.00%	0.56%	0.08%	0.00%
DISTPLT-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPLT-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPLT-CS-C	100.00%	65.82%	0.09%	7.02%	7.21%	0.64%	0.77%	0.03%	0.02%	2.50%	15.87%	0.01%
DISTPLT-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DIST_364-368-SUB-D	100.00%	42.02%	0.13%	1.35%	22.39%	10.33%	17.35%	0.00%	4.81%	0.21%	0.21%	1.20%
DIST_364-368-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DIST_364-368-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DIST_364-368-PRI-D	100.00%	0.00%	0.00%	0.00%	7.25%	39.59%	33.40%	0.00%	0.00%	0.00%	0.00%	19.76%
DIST_364-368-PRI-C	100.00%	0.00%	0.00%	0.00%	57.89%	34.21%	7.66%	0.00%	0.00%	0.00%	0.00%	0.24%
DIST_364-368-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DIST_364-368-SEC-D	100.00%	57.86%	0.18%	1.85%	29.99%	9.26%	0.28%	0.00%	0.00%	0.29%	0.29%	0.00%
DIST_364-368-SEC-C	100.00%	85.80%	0.08%	8.39%	4.99%	0.09%	0.00%	0.00%	0.00%	0.56%	0.08%	0.00%
DIST_364-368-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DIST_364-368-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DIST_364-368-CS-C	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
DIST_364-368-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABOR-SUB-D	100.00%	42.02%	0.13%	1.35%	22.39%	10.33%	17.35%	0.00%	4.81%	0.21%	0.21%	1.20%
LABOR-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABOR-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABOR-PRI-D	100.00%	41.84%	0.13%	1.34%	22.33%	10.46%	17.42%	0.00%	4.79%	0.21%	0.21%	1.28%
LABOR-PRI-C	100.00%	0.00%	0.00%	0.00%	57.89%	34.21%	7.66%	0.00%	0.00%	0.00%	0.00%	0.24%
LABOR-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

West Penn Rate District Summary of Allocators Description	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU
LABOR-SEC-D	100.00%	57.86%	0.18%	1.85%	29.99%	9.26%	0.28%	0.00%	0.00%	0.29%	0.29%	0.00%
LABOR-SEC-C	100.00%	85.80%	0.08%	8.39%	4.99%	0.09%	0.00%	0.00%	0.00%	0.56%	0.08%	0.00%
LABOR-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABOR-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABOR-CS-C	100.00%	79.29%	0.09%	7.60%	6.24%	0.42%	0.45%	0.01%	0.01%	0.56%	5.31%	0.01%
LABOR-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTLAB-SUB-D	100.00%	42.02%	0.13%	1.35%	22.39%	10.33%	17.35%	0.00%	4.81%	0.21%	0.21%	1.20%
DISTLAB-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTLAB-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTLAB-PRI-D	100.00%	41.85%	0.13%	1.34%	22.33%	10.45%	17.42%	0.00%	4.79%	0.21%	0.21%	1.27%
DISTLAB-PRI-C	100.00%	0.00%	0.00%	0.00%	57.89%	34.21%	7.66%	0.00%	0.00%	0.00%	0.00%	0.24%
DISTLAB-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTLAB-SEC-D	100.00%	57.86%	0.18%	1.85%	29.99%	9.26%	0.28%	0.00%	0.00%	0.29%	0.29%	0.00%
DISTLAB-SEC-C	100.00%	85.80%	0.08%	8.39%	4.99%	0.09%	0.00%	0.00%	0.00%	0.56%	0.08%	0.00%
DISTLAB-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTLAB-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTLAB-CS-C	100.00%	65.80%	0.11%	7.36%	9.18%	0.98%	1.22%	0.04%	0.03%	0.61%	14.65%	0.02%
DISTLAB-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTACCLAB-SUB-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTACCLAB-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTACCLAB-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTACCLAB-PRI-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTACCLAB-PRI-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTACCLAB-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTACCLAB-SEC-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTACCLAB-SEC-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTACCLAB-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTACCLAB-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTACCLAB-CS-C	100.00%	87.43%	0.07%	7.40%	4.42%	0.11%	0.02%	0.00%	0.00%	0.49%	0.07%	0.00%
CUSTACCLAB-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTINFOLAB-SUB-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTINFOLAB-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTINFOLAB-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTINFOLAB-PRI-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTINFOLAB-PRI-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTINFOLAB-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTINFOLAB-SEC-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTINFOLAB-SEC-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTINFOLAB-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTINFOLAB-CS-D	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTINFOLAB-CS-C	0.00%	86.26%	0.08%	8.08%	4.83%	0.12%	0.02%	0.00%	0.00%	0.53%	0.07%	0.00%
CUSTINFOLAB-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
NONAGLAB-SUB-D	100.00%	42.02%	0.13%	1.35%	22.39%	10.33%	17.35%	0.00%	4.81%	0.21%	0.21%	1.20%
NONAGLAB-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
NONAGLAB-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
NONAGLAB-PRI-D	100.00%	41.85%	0.13%	1.34%	22.33%	10.45%	17.42%	0.00%	4.79%	0.21%	0.21%	1.27%
NONAGLAB-PRI-C	100.00%	0.00%	0.00%	0.00%	57.89%	34.21%	7.66%	0.00%	0.00%	0.00%	0.00%	0.24%
NONAGLAB-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

West Penn Rate District Summary of Allocators Description	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU
NONAGLAB-SEC-D	100.00%	57.86%	0.18%	1.85%	29.99%	9.26%	0.28%	0.00%	0.00%	0.29%	0.29%	0.00%
NONAGLAB-SEC-C	100.00%	85.80%	0.08%	8.39%	4.99%	0.09%	0.00%	0.00%	0.00%	0.56%	0.08%	0.00%
NONAGLAB-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
NONAGLAB-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
NONAGLAB-CS-C	100.00%	79.41%	0.09%	7.61%	6.24%	0.42%	0.45%	0.01%	0.01%	0.54%	5.22%	0.01%
NONAGLAB-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistOpExp-SUB-D	100.00%	42.02%	0.13%	1.35%	22.39%	10.33%	17.35%	0.00%	4.81%	0.21%	0.21%	1.20%
DistOpExp-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistOpExp-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistOpExp-PRI-D	100.00%	41.87%	0.13%	1.34%	22.34%	10.44%	17.41%	0.00%	4.79%	0.21%	0.21%	1.26%
DistOpExp-PRI-C	100.00%	0.00%	0.00%	0.00%	57.89%	34.21%	7.66%	0.00%	0.00%	0.00%	0.00%	0.24%
DistOpExp-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistOpExp-SEC-D	100.00%	57.86%	0.18%	1.85%	29.99%	9.26%	0.28%	0.00%	0.00%	0.29%	0.29%	0.00%
DistOpExp-SEC-C	100.00%	85.80%	0.08%	8.39%	4.99%	0.09%	0.00%	0.00%	0.00%	0.56%	0.08%	0.00%
DistOpExp-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistOpExp-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistOpExp-CS-C	100.00%	76.73%	0.13%	8.71%	11.45%	1.27%	1.59%	0.05%	0.05%	0.00%	0.00%	0.03%
DistOpExp-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistMtExp-SUB-D	100.00%	42.02%	0.13%	1.35%	22.39%	10.33%	17.35%	0.00%	4.81%	0.21%	0.21%	1.20%
DistMtExp-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistMtExp-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistMtExp-PRI-D	100.00%	41.65%	0.13%	1.34%	22.26%	10.59%	17.49%	0.00%	4.76%	0.21%	0.21%	1.36%
DistMtExp-PRI-C	100.00%	0.00%	0.00%	0.00%	57.89%	34.21%	7.66%	0.00%	0.00%	0.00%	0.00%	0.24%
DistMtExp-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistMtExp-SEC-D	100.00%	57.86%	0.18%	1.85%	29.99%	9.26%	0.28%	0.00%	0.00%	0.29%	0.29%	0.00%
DistMtExp-SEC-C	100.00%	85.80%	0.08%	8.39%	4.99%	0.09%	0.00%	0.00%	0.00%	0.56%	0.08%	0.00%
DistMtExp-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistMtExp-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistMtExp-CS-C	100.00%	60.74%	0.10%	6.89%	9.06%	1.00%	1.26%	0.04%	0.04%	0.00%	20.84%	0.02%
DistMtExp-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OpExp-SUB-D	100.00%	42.02%	0.13%	1.35%	22.39%	10.33%	17.35%	0.00%	4.81%	0.21%	0.21%	1.20%
OpExp-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OpExp-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OpExp-PRI-D	100.00%	41.68%	0.13%	1.34%	22.27%	10.57%	17.48%	0.00%	4.77%	0.21%	0.21%	1.35%
OpExp-PRI-C	100.00%	0.00%	0.00%	0.00%	57.89%	34.21%	7.66%	0.00%	0.00%	0.00%	0.00%	0.24%
OpExp-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OpExp-SEC-D	100.00%	57.86%	0.18%	1.85%	29.99%	9.26%	0.28%	0.00%	0.00%	0.29%	0.29%	0.00%
OpExp-SEC-C	100.00%	85.80%	0.08%	8.39%	4.99%	0.09%	0.00%	0.00%	0.00%	0.56%	0.08%	0.00%
OpExp-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OpExp-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OpExp-CS-C	100.00%	82.96%	0.08%	7.03%	5.58%	0.49%	0.42%	0.01%	0.05%	0.53%	2.85%	0.00%
OpExp-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

West Penn Rate District
Summary of Classifiers

Classifier Description	Classifier Code	Total	- Demand	- Customer	- Commodity
External Classifiers					
Common					
Customer Factor	CUS	100.00%	0.00%	100.00%	0.00%
Demand Factor	DEM	100.00%	100.00%	0.00%	0.00%
Commodity Factor	COM	100.00%	0.00%	0.00%	100.00%
364 Primary Classifier	364P	100.00%	20.55%	79.45%	0.00%
364 Secondary Classifier	364S	100.00%	20.55%	79.45%	0.00%
365 Primary Classifier	365P	100.00%	2.08%	97.92%	0.00%
365 Secondary Classifier	365S	100.00%	2.08%	97.92%	0.00%
366 Primary Classifier	366P	100.00%	100.00%	0.00%	0.00%
366 Secondary Classifier	366S	100.00%	100.00%	0.00%	0.00%
367 Primary Classifier	367P	100.00%	21.77%	78.23%	0.00%
367 Secondary Classifier	367S	100.00%	21.77%	78.23%	0.00%
368 Primary Classifier	368P	100.00%	18.51%	81.49%	0.00%
368 Secondary Classifier	368S	100.00%	18.51%	81.49%	0.00%

West Penn Rate District
Summary of Classifiers

Classifier Description	Classifier Code	Total	- Demand	- Customer	- Commodity
Internal Classifiers - Derivation and Supporting Data					
TOTPLT					
Total Plant Subtransmission	TOTPLT-SUB	100.00%	100.00%	0.00%	0.00%
Total Plant Primary	TOTPLT-PRI	100.00%	89.55%	10.45%	0.00%
Total Plant Secondary	TOTPLT-SEC	100.00%	13.07%	86.93%	0.00%
Total Plant Customer	TOTPLT-CS	100.00%	0.00%	100.00%	0.00%
DISTPLT					
Dist. Plant Subtransmission	DISTPLT-SUB	100.00%	100.00%	0.00%	0.00%
Dist. Plant Primary	DISTPLT-PRI	100.00%	89.84%	10.16%	0.00%
Dist. Plant Secondary	DISTPLT-SEC	100.00%	13.37%	86.63%	0.00%
Dist. Plant Customer	DISTPLT-CS	100.00%	0.00%	100.00%	0.00%
DISTPLT_364-368					
Acct. 364-368 Subtransmission	DIST_364-368-SUB	100.00%	100.00%	0.00%	0.00%
Acct. 364-368 Primary	DIST_364-368-PRI	100.00%	8.48%	91.52%	0.00%
Acct. 364-368 Secondary	DIST_364-368-SEC	100.00%	13.37%	86.63%	0.00%
Acct. 364-368 Customer	DIST_364-368-CS	100.00%	0.00%	100.00%	0.00%
LABOR					
Labor Subtransmission	LABOR-SUB	100.00%	100.00%	0.00%	0.00%
LABOR Primary	LABOR-PRI	100.00%	88.23%	11.77%	0.00%
LABOR Secondary	LABOR-SEC	100.00%	4.78%	95.22%	0.00%
LABOR Customer	LABOR-CS	100.00%	0.00%	100.00%	0.00%

West Penn Rate District
Summary of Classifiers

Classifier Description	Classifier Code	Total	- Demand	- Customer	- Commodity
Dist Labor					
Dist Labor Subtransmission	DISTLAB-SUB	100.00%	100.00%	0.00%	0.00%
Dist Labor Primary	DISTLAB-PRI	100.00%	88.21%	11.79%	0.00%
Dist Labor Secondary	DISTLAB-SEC	100.00%	4.63%	95.37%	0.00%
Dist Labor Customer	DISTLAB-CS	100.00%	0.00%	100.00%	0.00%
Cust Accts Labor					
CA Labor Subtransmission	CUSTACCLAB-SUB	0.00%	0.00%	0.00%	0.00%
CA Labor Primary	CUSTACCLAB-PRI	0.00%	0.00%	0.00%	0.00%
CA Labor Secondary	CUSTACCLAB-SEC	0.00%	0.00%	0.00%	0.00%
CA Labor Customer	CUSTACCLAB-CS	100.00%	0.00%	100.00%	0.00%
Cust Info Labor					
CI Labor Subtransmission	CUSTINFOLAB-SUB	0.00%	0.00%	0.00%	0.00%
CI Labor Primary	CUSTINFOLAB-PRI	0.00%	0.00%	0.00%	0.00%
CI Labor Secondary	CUSTINFOLAB-SEC	0.00%	0.00%	0.00%	0.00%
CI Labor Customer	CUSTINFOLAB-CS	100.00%	0.00%	100.00%	0.00%
Dist+Cust Labor					
Dist+Cust Labor Subtransmission	NONAGLAB-SUB	100.00%	100.00%	0.00%	0.00%
Dist+Cust Labor Primary	NONAGLAB-PRI	100.00%	88.21%	11.79%	0.00%
Dist+Cust Labor Secondary	NONAGLAB-SEC	100.00%	4.63%	95.37%	0.00%
Dist+Cust Labor Customer	NONAGLAB-CS	100.00%	0.00%	100.00%	0.00%
DistOpExp					
DistOpExp Subtransmission	DistOpExp-SUB	100.00%	100.00%	0.00%	0.00%
DistOpExp Primary	DistOpExp-PRI	100.00%	98.06%	1.94%	0.00%
DistOpExp Secondary	DistOpExp-SEC	100.00%	18.89%	81.11%	0.00%
DistOpExp Customer	DistOpExp-CS	100.00%	0.00%	100.00%	0.00%
DistMtExp					
DistMtExp Subtransmission	DistMtExp-SUB	100.00%	100.00%	0.00%	0.00%
DistMtExp Primary	DistMtExp-PRI	100.00%	71.58%	28.42%	0.00%
DistMtExp Secondary	DistMtExp-SEC	100.00%	2.30%	97.70%	0.00%
DistMtExp Customer	DistMtExp-CS	100.00%	0.00%	100.00%	0.00%
Operating Expenses					
Operating Expenses Subtransmission	OpExp-SUB	100.00%	100.00%	0.00%	0.00%
Operating Expenses Primary	OpExp-PRI	100.00%	77.49%	22.51%	0.00%
Operating Expenses Secondary	OpExp-SEC	100.00%	3.77%	96.23%	0.00%
Operating Expenses Customer	OpExp-CS	100.00%	0.00%	100.00%	0.00%

West Penn Rate District Functional Factors	Code	Total	Subtransmission	Primary	Secondary	Customer Service
EXTERNAL FUNCTIONAL FACTORS						
Customer Service Only	CUSTSERVICE	100.0%	0.0%	0.0%	0.0%	100.0%
Primary Distribution Only	PRIMARY	100.0%	0.0%	100.0%	0.0%	0.0%
Secondary Distribution Only	SECONDARY	100.0%	0.0%	0.0%	100.0%	0.0%
Subtransmission Only	SUBTRANSMISSION	100.0%	100.0%	0.0%	0.0%	0.0%
Account 362 Station Equipment (Plant)	ACC362-PLT	100.0%	4.7%	95.3%	0.0%	0.0%
Account 364 Poles, Towers & Fixtures (Plant)	ACC364-PLT	100.0%	14.6%	1.9%	80.7%	2.8%
Account 365 Overhead Conductors & Devices (Plant)	ACC365-PLT	100.0%	8.8%	3.8%	87.4%	0.0%
Account 366 Underground Conduit (Plant)	ACC366-PLT	100.0%	0.0%	2.9%	97.1%	0.0%
Account 367 Underground Conductors & Device (Plan	ACC367-PLT	100.0%	5.4%	1.5%	93.2%	0.0%
Account 362 Station Equipment (A/D)	ACC362-AD	100.0%	9.9%	90.1%	0.0%	0.0%
Account 364 Poles, Towers & Fixtures (A/D)	ACC364-AD	100.0%	25.7%	1.7%	70.2%	2.4%
Account 365 Overhead Conductors & Devices (A/D)	ACC365-AD	100.0%	19.4%	3.4%	77.2%	0.0%
Account 366 Underground Conduit (A/D)	ACC366-AD	100.0%	0.0%	2.9%	97.1%	0.0%
Account 367 Underground Conductors & Device (A/D	ACC367-AD	100.0%	9.4%	1.4%	89.2%	0.0%
INTERNAL FUNCTIONAL FACTORS						
Rate Base Factor	RB	100.0%	5.1%	12.6%	72.2%	10.0%
Total Distribution Plant Factor	DISTPLT	100.0%	7.3%	14.8%	64.7%	13.1%
Total Distribution 364-368 Factor	DISTPLT_364-368	100.0%	7.9%	2.3%	89.2%	0.7%
Total Utility Plant Factor	TOTPLT	100.0%	7.4%	14.7%	64.6%	13.4%
Total General Plant Factor	GENPLT	100.0%	7.3%	14.8%	64.7%	13.1%
Distribution Operating Expenses Factor	DISTOPEXP	100.0%	2.6%	34.8%	40.5%	22.1%
Distribution Maintenance Expenses Factor	DISTMTEXP	100.0%	7.8%	11.5%	77.7%	3.0%
Distribution Expenses Factor	DISTEXP	100.0%	7.5%	12.6%	76.0%	3.9%
Labor Expenses	LABOR	100.0%	8.1%	17.3%	53.7%	20.8%
Dist Labor Expenses	DISTLAB	100.0%	6.5%	20.8%	63.9%	8.8%
Customer Labor Expenses	CUSTLAB	100.0%	0.0%	0.0%	0.0%	100.0%
A&G Labor Expenses	AGLAB	100.0%	6.2%	16.7%	58.7%	18.3%
Non-A&G Labor Expenses	NONAGLAB	100.0%	5.6%	17.9%	55.0%	21.5%
Total Operating Expenses excl. A&G Factor	OPEXP	100.0%	9.6%	10.4%	58.9%	21.1%

West Penn Rate District Functional Factors	Code	Total	Subtransmission	Primary	Secondary	Customer Service
INTERNAL FUNCTIONAL FACTORS DERIVATION						
Total Distribution Plant		3,404,283	249,037	504,183	2,204,224	446,839
Total Distribution Plant Factor	DISTPLT	100.0%	7.3%	14.8%	64.7%	13.1%
Total Distribution 364-368		2,453,004	192,763	55,552	2,188,119	16,570
Total Distribution 364-368 Factor	DISTPLT_364-368	100.0%	7.9%	2.3%	89.2%	0.7%
Total General Plant		235,083	17,197	34,816	152,213	30,856
Total General Plant Factor	GENPLT	100.0%	7.3%	14.8%	64.7%	13.1%
Total Utility Plant		3,765,347	278,370	552,111	2,430,652	504,215
Total Utility Plant Factor	TOTPLT	100.0%	7.4%	14.7%	64.6%	13.4%
Distribution Operating Expenses		5,261	136	1,830	2,130	1,165
Distribution Operating Expenses Factor	DISTOPEXP	100.0%	2.6%	34.8%	40.5%	22.1%
Distribution Maintenance Expenses		106,531	8,289	12,284	82,810	3,148
Distribution Maintenance Expenses Factor	DISTMTEXP	100.0%	7.8%	11.5%	77.7%	3.0%
Distribution Expense		111,793	8,426	14,114	84,940	4,313
Distribution Expense Factor	DISTEXP	100.0%	7.5%	12.6%	76.0%	3.9%
Total Operating Expenses excl. A&G		159,983	15,416	16,641	94,234	33,692
Total Operating Expenses excl. A&G Factor	OPEXP	100.0%	9.6%	10.4%	58.9%	21.1%

West Penn Rate District
Billing Determinants
Test Period 12 Months Ended December 2025

Schedule	Normalized kWh	kWh %	Customers	%
RS	7,237,022,340	37.3%	636,179	85.7%
GSV	18,944,346	0.1%	630	0.1%
GSS	210,898,870	1.1%	62,540	8.4%
GSM	3,335,030,667	17.2%	37,355	5.0%
GSL	2,072,277,757	10.7%	903	0.1%
GP/TP	5,177,974,892	26.7%	190	0.0%
PP44	71,779,545	0.4%	1	0.0%
PP46	1,012,144,905	5.2%	3	0.0%
POL	23,560,789	0.1%	4,112	0.6%
STLT	21,689,311	0.1%	571	0.1%
PSU	217,652,003	1.1%	1	0.0%
Total	**19,398,975,424**	**100.00%**	**742,485**	**100.00%**

Met-Ed Rate District
Summary of Rates

Current Rates

	Rate RS	Rate GS-Vol.	Rate GS-Small	Rate GS-Medium Single Phase	Rate GS-Medium Three Phase	Rate GS-Large	Rate GP	Rate TP	Rate TP 115KV Discount	Rate MS
Distribution										
Distribution Charge	$ 11.25	$ 11.25	$ 21.88	$ 24.07	$ 43.03	$ 270.09	$ 951.53	$ 5,290.68	$ 5,290.68	$ 32.23
All kW	$ 2.72	$ 2.72	$ -	$ 5.11	$ 5.11	$ 4.16	$ 2.98	$ 0.96	$ 0.21	
All kWh	$ 0.04800	$ 0.04800	$ 0.04069	$ -	$ -	$ -				$ 0.03159
All rkVA					$ 0.20	$ 0.20	$ 0.20			
Smart Meter Charge	$ (1.00)	$ (1.00)	$ 1.92	$ 1.92	$ 1.92	$ 6.69	$ 6.69	$ 6.69	$ 6.69	$ 1.92
DSIC Charge	4.700%	4.700%	4.700%	4.700%	4.700%	4.700%	4.700%	4.700%	4.700%	4.700%
TCJA Voluntary Surcharge	-3.910%	-3.910%	-3.910%	-3.910%	-3.910%	-3.910%	-3.910%	-3.910%	-3.910%	-3.910%
STAS	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%
Default Service Support Charge	$ 0.00405	$ 0.00405	$ 0.00110	$ 0.00111	$ 0.00111	$ 0.621	$ 0.621	$ 0.621	$ 0.621	$ 0.00111
Universal Service	$ 0.00947	$ 0.00947								
Solar Photovoltaic Req Charge	$ 0.00006	$ 0.00006	$ 0.00006	$ 0.00006	$ 0.00006	$ 0.00006	$ 0.00006	$ 0.00006	$ 0.00006	$ 0.00006
Phase IV Energy Efficiency Charge	$ 0.00192	$ 0.00129	$ 0.00129	$ 0.00129	$ 0.00129	$ 0.32	$ 0.32	$ 0.32	$ 0.32	$ 0.00
PTC/HPS Charge	$ 0.11306	$ 0.11306	$ 0.11872	$ 0.11872	$ 0.11872	$ 0.09209	$ 0.09209	$ 0.09209	$ 0.09209	$ 0.11872

Proposed Rates

	Rate RS	Rate GS-Vol.	Rate GS-Small	Rate GS-Medium Single Phase	Rate GS-Medium Three Phase	Rate GS-Large	Rate GP	Rate TP	Rate TP 115KV Discount	Rate MS
Distribution										
Distribution Charge	$ 14.50	$ 14.50	$ 29.57	$ 30.05	$ 53.72	$ 339.18	$ 1,205.49	$ 6,499.96	$ 6,499.96	$ 32.23
All kW	$ 3.51	$ 3.51	$ -	$ 6.38	$ 6.38	$ 5.22	$ 3.78	$ 1.18	$ 0.26	
All kWh	$ 0.06194	$ 0.06194	$ 0.05499	$ -	$ -	$ -				$ 0.03988
All rkVA					$ 0.25	$ 0.25	$ 0.25			
Smart Meter Charge	$ -	$ -	$0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -
DSIC Charge	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
TCJA Voluntary Surcharge	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
STAS	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Default Service Support Charge	$ 0.00405	$ 0.00405	$ 0.00110	$ 0.00111	$ 0.00111	$ 0.621	$ 0.621	$ 0.621	$ 0.621	$ 0.00111
Universal Service	$ 0.00947	$ 0.00947	-	-	-	-	-	-	-	-
Solar Photovoltaic Req Charge	$ 0.00006	$ 0.00006	$ 0.00006	$ 0.00006	$ 0.00006	$ 0.00006	$ 0.00006	$ 0.00006	$ 0.00006	$ 0.00006
Phase IV Energy Efficiency Charge	$ 0.00192	$ 0.00129	$ 0.00129	$ 0.00129	$ 0.00129	$ 0.32	$ 0.32	$ 0.32	$ 0.32	$ 0.00
PTC/HPS Charge	$ 0.11306	$ 0.11306	$ 0.11872	$ 0.11872	$ 0.11872	$ 0.09209	$ 0.09209	$ 0.09209	$ 0.09209	$ 0.11872

Met-Ed Rate District
Summary of Distribution of Revenues ($ in Thousands)

Revenue Summary (w/ Calculated Distribution Rider Revenues)

Line No.	Rate Group	End of Period Customers	Normalized Sales (MWH)	Normalized Demand (KW)	Present Rates: Normalized Base Revenues	Present Rates: Distribution Riders (DSIC, SMT STAS, TCJA)	Present Rates: Subtotal Base Dist. Rev. plus Rider Changes	Present Rates: Other Rider Charges	Present Rates: Total Present Rates	Proposed Rates: Base Revenues After Increase	Proposed Rates: Distribution Riders (DSIC, SMT STAS, TCJA)	Proposed Rates: Subtotal Base Dist. Rev. plus Rider Changes	Proposed Rates: Other Rider Charges	Proposed Rates: Total Revenue After Increase	Revenue Increase: Base Revenue Increase	Revenue Increase: Base Rev Percent Increase	Revenue Increase: Net Overall Increase	Revenue Increase: Net Overall Percent Increase
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1	R	525,508	5,857,567	84,508	$ 352,337	$ (1,110)	$ 351,227	$ 753,049	$ 1,104,276	$ 454,572	$ -	$ 454,572	$ 753,049	$ 1,207,621	$ 102,235	29.0%	$ 103,345	9.4%
2	GSV	252	10,065	18,358	$ 567	$ 6	$ 573	$ 1,288	$ 1,860	$ 732	$ -	$ 732	$ 1,288	$ 2,019	$ 165	29.0%	$ 159	8.5%
3	GSS	41,202	151,865	0	$ 16,997	$ 1,113	$ 18,111	$ 18,402	$ 36,512	$ 22,970	$ -	$ 22,970	$ 18,402	$ 41,372	$ 5,973	35.1%	$ 4,859	13.3%
4	GSM	26,308	2,610,564	8,863,323	$ 57,027	$ 1,237	$ 58,265	$ 316,348	$ 374,613	$ 71,190	$ -	$ 71,190	$ 316,348	$ 387,538	$ 14,163	24.8%	$ 12,926	3.5%
5	GSL	399	862,657	2,196,516	$ 10,643	$ 144	$ 10,787	$ 81,198	$ 91,985	$ 13,366	$ -	$ 13,366	$ 81,198	$ 94,564	$ 2,723	25.6%	$ 2,579	2.8%
6	GP	581	2,723,840	6,554,863	$ 26,365	$ 340	$ 26,705	$ 255,703	$ 282,408	$ 33,401	$ -	$ 33,401	$ 255,703	$ 289,104	$ 7,037	26.7%	$ 6,696	2.4%
7	TP	31	1,848,232	5,693,641	$ 7,539	$ 132	$ 7,671	$ 173,257	$ 180,928	$ 9,262	$ -	$ 9,262	$ 173,257	$ 182,519	$ 1,723	22.9%	$ 1,592	0.9%
8	BRD	70	1,092	0	$ 45	$ 0	$ 45	$ 251	$ 296	$ 65	$ -	$ 65	$ 251	$ 316	$ 19	43.2%	$ 19	6.5%
9	MS	55	4,348	0	$ 159	$ 3	$ 161	$ 527	$ 688	$ 195	$ -	$ 195	$ 527	$ 722	$ 36	22.7%	$ 33	4.8%
10	POL	783	4,008	0	$ 649	$ 4	$ 653	$ 926	$ 1,579	$ 851	$ -	$ 851	$ 926	$ 1,777	$ 202	31.2%	$ 198	12.5%
11	STLT	610	25,935	0	$ 6,510	$ 43	$ 6,552	$ 5,974	$ 12,527	$ 8,308	$ -	$ 8,308	$ 5,974	$ 14,282	$ 1,798	27.6%	$ 1,756	14.0%
12	Rider L	3		367,200	$ 62	$ -	$ 62	$ -	$ 62	$ 76		$ 76	$ -	$ 76	$ 14	22.9%	$ 14	22.9%
13	**TOTAL Met-Ed**	**595,801**	**14,100,172**	**23,778,410**	**$ 478,899**	**$ 1,912**	**$ 480,812**	**$ 1,606,921**	**$ 2,087,733**	**$ 614,988**	**$ -**	**$ 614,988**	**$ 1,606,921**	**$ 2,221,909**	**$ 136,088**	**28.4%**	**$ 134,176**	**6.4%**

Revenue Summary (w/ 2025 Forecasted Distribution Rider Revenues)

Line No.	Rate Group	End of Period Customers	Normalized Sales (MWH)	Normalized Demand (KW)	Present Rates: Normalized Base Revenues	Present Rates: Distribution Riders (DSIC, SMT STAS, TCJA)	Present Rates: Subtotal Base Dist. Rev. plus Rider Changes	Present Rates: Other Rider Charges	Present Rates: Total Present Rates	Proposed Rates: Base Revenues After Increase	Proposed Rates: Distribution Riders (DSIC, SMT STAS, TCJA)	Proposed Rates: Subtotal Base Dist. Rev. plus Rider Changes	Proposed Rates: Other Rider Charges	Proposed Rates: Total Revenue After Increase	Revenue Increase: Base Revenue Increase	Revenue Increase: Base Rev Percent Increase	Revenue Increase: Net Overall Increase	Revenue Increase: Net Overall Percent Increase
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1	R	525,508	5,857,567	84,508	$ 352,337	$ (17,575)	$ 334,761	$ 753,049	$ 1,087,810	$ 454,572	$ -	$ 454,572	$ 753,049	$ 1,207,621	$ 102,235	29.0%	$ 119,811	11.0%
2	GSV	252	10,065	18,358	$ 567	$ (20)	$ 547	$ 1,288	$ 1,834	$ 732	$ -	$ 732	$ 1,288	$ 2,019	$ 165	29.0%	$ 185	10.1%
3	GSS	41,202	151,865	0	$ 16,997	$ 201	$ 17,199	$ 18,402	$ 35,600	$ 22,970	$ -	$ 22,970	$ 18,402	$ 41,372	$ 5,973	35.1%	$ 5,772	16.2%
4	GSM	26,308	2,610,564	8,863,323	$ 57,027	$ 1,402	$ 58,429	$ 316,348	$ 374,778	$ 71,190	$ -	$ 71,190	$ 316,348	$ 387,538	$ 14,163	24.8%	$ 12,761	3.4%
5	GSL	399	862,657	2,196,516	$ 10,643	$ 774	$ 11,418	$ 81,198	$ 92,615	$ 13,366	$ -	$ 13,366	$ 81,198	$ 94,564	$ 2,723	25.6%	$ 1,948	2.1%
6	GP	581	2,723,840	6,554,863	$ 26,365	$ 2,818	$ 29,183	$ 255,703	$ 284,885	$ 33,401	$ -	$ 33,401	$ 255,703	$ 289,104	$ 7,037	26.7%	$ 4,219	1.5%
7	TP	31	1,848,232	5,693,641	$ 7,539	$ 2,521	$ 10,060	$ 173,257	$ 183,317	$ 9,262	$ -	$ 9,262	$ 173,257	$ 182,519	$ 1,723	22.9%	$ (798)	-0.4%
8	BRD	70	1,092	0	$ 45	$ (1)	$ 44	$ 251	$ 295	$ 65	$ -	$ 65	$ 251	$ 316	$ 19	43.2%	$ 20	6.9%
9	MS	55	4,348	0	$ 159	$ (1)	$ 158	$ 527	$ 684	$ 195	$ -	$ 195	$ 527	$ 722	$ 36	22.7%	$ 37	5.4%
10	POL	783	4,008	0	$ 649	$ (31)	$ 617	$ 926	$ 1,543	$ 851	$ -	$ 851	$ 926	$ 1,777	$ 202	31.2%	$ 233	15.1%
11	STLT	610	25,935	0	$ 6,510	$ (331)	$ 6,178	$ 5,974	$ 12,153	$ 8,308	$ -	$ 8,308	$ 5,974	$ 14,282	$ 1,798	27.6%	$ 2,130	17.5%
12	Rider L	3	0	367,200	$ 62		$ 62	$ -	$ 62	$ 76		$ 76	$ -	$ 76	$ 14	22.9%	$ 14	22.9%
13	**TOTAL Met-Ed**	**595,801**	**14,100,172**	**23,778,410**	**$ 478,899**	**$ (10,244)**	**$ 468,656**	**$ 1,606,921**	**$ 2,075,577**	**$ 614,988**	**$ -**	**$ 614,988**	**$ 1,606,921**	**$ 2,221,909**	**$ 136,088**	**28.4%**	**$ 146,332**	**7.1%**

Met-Ed Rate District Target Revenues	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT
Revenue Requirements at EROR												
Base Rate Revenues at EROR	614,988	474,004	342	33,255	52,809	10,648	29,303	5,534	125	113	1,011	7,845
Current Base Rate Revenues	478,899	352,337	567	16,997	57,027	10,643	26,366	7,600	45	159	649	6,510
Increase / (Decrease) ($)	136,088	121,667	(225)	16,258	(4,219)	5	2,937	(2,066)	79	(46)	362	1,335
Increase / (Decrease) (%)	28.4%	34.5%	-39.7%	95.7%	-7.4%	0.0%	11.1%	-27.2%	176.0%	-28.7%	55.8%	20.5%
Revenue Requirements at Uniform %												
Uniform Increase in Revenues	614,988	452,460	728	21,827	73,233	13,668	33,858	9,760	58	204	833	8,359
Current Retail Revenues	478,899	352,337	567	16,997	57,027	10,643	26,366	7,600	45	159	649	6,510
Increase / (Decrease) ($)	136,088	100,123	161	4,830	16,205	3,025	7,492	2,160	13	45	184	1,850
Increase / (Decrease) (%)	28.4%	28.4%	28.4%	28.4%	28.4%	28.4%	28.4%	28.4%	28.4%	28.4%	28.4%	28.4%
Movement to EROR	10.00%											
Revenue Targets												
Target Revenues	614,988	454,614	690	22,970	71,190	13,366	33,402	9,337	65	195	851	8,308
Current Revenues	478,899	352,337	567	16,997	57,027	10,643	26,366	7,600	45	159	649	6,510
Increase / (Decrease) ($)	136,088	102,277	123	5,973	14,163	2,723	7,037	1,737	19	36	202	1,798
Increase / (Decrease) (%)	28.4%	29.0%	21.6%	35.1%	24.8%	25.6%	26.7%	22.9%	43.2%	22.7%	31.2%	27.6%
Total Revenue Increase (%)		9.4%	8.5%	13.3%	3.5%	2.8%	2.4%	0.9%	6.5%	4.8%	12.5%	14.0%

Target Revenues Check												
Target (Base)	614,988	454,614	690	22,970	71,190	13,366	33,402	9,337	65	195	851	8,308
Other Revenues	27,320	20,762	19	1,189	2,892	538	1,264	314	4	6	63	271
Total Revenues	642,308	475,376	709	24,159	74,083	13,904	34,666	9,651	68	201	913	8,579
Check >>	-											

Met-Ed Rate District Target Revenues	- Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT
Target Revenues (Total)	843,365	475,376	21,451	43,732	91,952	34,128	54,164	30,099	20,826	20,956	21,612	29,070
Current Revenues (Total)	707,277	373,098	21,329	37,759	77,789	31,405	47,127	28,361	20,807	20,920	21,410	27,271
$ Difference	136,088	102,277	123	5,973	14,163	2,723	7,037	1,737	19	36	202	1,798
% Difference	19.2%	27.4%	0.6%	15.8%	18.2%	8.7%	14.9%	6.1%	0.1%	0.2%	0.9%	6.6%
Revenue Requirements												
- Demand	135,797	73,348	130	1,972	30,706	10,252	13,643	4,974	16	63	92	602
- Customer	506,510	421,417	231	32,472	24,995	934	16,924	874	112	56	982	7,513
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Revenue Requirements	642,308	494,765	361	34,444	55,701	11,186	30,567	5,848	128	119	1,073	8,115
Target Revenues												
- Demand	144,104	67,396	248	1,315	39,244	12,250	14,909	7,942	8	103	73	616
- Customer	470,884	387,219	441	21,655	31,946	1,116	18,494	1,395	57	91	778	7,692
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Target Revenues	614,988	454,614	690	22,970	71,190	13,366	33,402	9,337	65	195	851	8,308

Met-Ed Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.		Current			Pro Forma				
		Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue	Revenue Change	Percent Change
	SCHEDULE RS (Residential Service)	*[a]*	*[b]*	*[c]=[a]x[b]*	*[e]=[a]+[d]*	*[f]*	*[g]=[e]x[f]*	*[h]=[g]-[c]*	*[i]=[h]/[c]*
1	Distribution								
2	Customer Charge	6,306,100	$ 11.25	$ 70,943,623	6,306,100	$ 14.50	$ 91,438,448	$ 20,494,825	28.9%
3	Demand Charge (kW)	84,508	$ 2.72	229,861	84,508	$ 3.51	296,586	66,725	29.0%
4	Energy Charge (kWh)								
5	All kWh	5,857,567,027	$ 0.04800	281,163,217	5,857,567,027	$ 0.06194	362,836,979	81,673,762	29.0%
6	**Total Base Normalized Distribution Revenues**			**$ 352,336,701**			**$ 454,572,013**	**$ 102,235,312**	29.0%
7	Rider Charges								
8	Smart Meter Technologies Charge (Per Bill)	6,306,100	$ (1.00)	$ (6,306,100)	6,306,100	$ -	$ -	$ 6,306,100	-100.0%
9	TCJA Voluntary Surcharge		-3.91%	(13,776,365)		0.00%	-	13,776,365	-100.0%
10	STAS		0.02%	220,811		0.00%	-	(220,811)	-100.0%
11	Distribution System Improvement Charge		4.70%	$ 18,751,680		0.00%	$ -	(18,751,680)	-100.0%
12	**Total Distribution Including Rider Charges**			**$ 351,226,728**			**$ 454,572,013**	**$ 103,345,285**	29.4%
13	Rider Charges								
14	Default Service Support Charge	5,857,567,027	$ 0.00405	23,723,146	5,857,567,027	$ 0.00405	23,723,146	-	0.0%
15	Universal Service Charge	5,857,567,027	$ 0.00947	55,471,160	5,857,567,027	$ 0.00947	55,471,160	-	0.0%
16	Solar Photovoltaic Requirements Charge	5,857,567,027	$ 0.00006	351,454	5,857,567,027	$ 0.00006	351,454	-	0.0%
17	Phase IV Energy Efficiency and Conservation Charge	5,857,567,027	$ 0.00192	11,246,529	5,857,567,027	$ 0.00192	11,246,529	-	0.0%
18	PTC/HPS Charge	5,857,567,027	$ 0.11306	662,256,528	5,857,567,027	$ 0.11306	662,256,528	-	0.0%
19	**Total Energy and Revenue**	5,857,567,027		**$ 1,104,275,545**	5,857,567,027		**$ 1,207,620,830**	**$ 103,345,285**	9.4%
20	Avg rate per kWh			$ 0.18852			$ 0.20616		
21	Proposed Increase						$ 103,345,285		
22	Percent Increase						9.36%		

Met-Ed Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE RS

	ENERGY USAGE																	
All kWh	0	50	100	250	500	750	929	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	6,000
Total Energy Usage	0	50	100	250	500	750	929	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	6,000
Total Proposed Bill	$ 14.50	$ 24.03	$ 33.55	$ 62.13	$ 109.75	$ 157.38	$ 191.45	$ 205.00	$ 300.25	$ 395.51	$ 490.76	$ 586.01	$ 681.26	$ 776.51	$ 871.76	$ 967.02	$ 1,157.52
Total Current Bill	10.27	19.14	28.02	54.63	98.98	143.34	175.08	187.70	276.41	365.12	453.83	542.54	631.25	719.96	808.67	897.38	1,074.80
Increase ($)	$ 4.23	$ 4.88	$ 5.53	$ 7.50	$ 10.77	$ 14.04	$ 16.38	$ 17.31	$ 23.85	$ 30.39	$ 36.93	$ 43.47	$ 50.01	$ 56.55	$ 63.09	$ 69.63	$ 82.72
Increase (%)	41.14%	25.49%	19.76%	13.72%	10.88%	9.79%	9.35%	9.22%	8.63%	8.32%	8.14%	8.01%	7.92%	7.85%	7.8%	7.8%	7.7%
Overall Increase (%)	9.36%	9.36%	9.36%	9.36%	9.36%	9.36%	9.36%	9.36%	9.36%	9.36%	9.36%	9.36%	9.36%	9.36%	9.36%	9.36%	9.36%
UNBUNDLED RATES - CURRENT																	
Distribution																	
Distribution Charge @ $11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25
All kWh @ 4.800 ¢/kWh	$ -	$ 2	$ 5	$ 12	$ 24	$ 36	$ 45	$ 48	$ 72	$ 96	$ 120	$ 144	$ 168	$ 192	$ 216	$ 240	$ 288
Sub-Total	$ 11	$ 14	$ 16	$ 23	$ 35	$ 47	$ 56	$ 59	$ 83	$ 107	$ 131	$ 155	$ 179	$ 203	$ 227	$ 251	$ 299
Riders																	
Universal Service Charge @ 0.947 ¢/kWh	$ -	$ 0	$ 1	$ 2	$ 5	$ 7	$ 9	$ 9	$ 14	$ 19	$ 24	$ 28	$ 33	$ 38	$ 43	$ 47	$ 57
TCJA @ -3.910 %	$ (0)	$ (1)	$ (1)	$ (1)	$ (1)	$ (2)	$ (2)	$ (2)	$ (3)	$ (4)	$ (5)	$ (6)	$ (7)	$ (8)	$ (9)	$ (10)	$ (12)
Phase IV Energy Efficiency Charge @ 0.192 ¢/kWh	$ -	$ 0	$ 0	$ 0	$ 1	$ 1	$ 2	$ 2	$ 3	$ 4	$ 5	$ 6	$ 7	$ 8	$ 9	$ 10	$ 12
Smart Meter Charge @ $-1.00	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)
Default Service Support Charge @ 0.405 ¢/kWh	$ -	$ 0	$ 0	$ 1	$ 2	$ 3	$ 4	$ 4	$ 6	$ 8	$ 10	$ 12	$ 14	$ 16	$ 18	$ 20	$ 24
Solar Photovoltaic Requirements Charge @ 0.006 ¢/k	$ -	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Sub-Total	$ (1)	$ (1)	$ (0)	$ 2	$ 5	$ 9	$ 11	$ 12	$ 19	$ 26	$ 33	$ 39	$ 46	$ 53	$ 60	$ 67	$ 80
DSIC @ 4.700 %	$ 0	$ 1	$ 1	$ 1	$ 2	$ 2	$ 3	$ 3	$ 5	$ 6	$ 7	$ 9	$ 10	$ 11	$ 13	$ 14	$ 17
PTC/HPS Charge																	
All kWh @$ 0.11306 /kWh	$ -	$ 6	$ 11	$ 28	$ 57	$ 85	$ 105	$ 113	$ 170	$ 226	$ 283	$ 339	$ 396	$ 452	$ 509	$ 565	$ 678
Sub Total	$ 10	$ 19	$ 28	$ 55	$ 99	$ 143	$ 175	$ 188	$ 276	$ 365	$ 454	$ 542	$ 631	$ 720	$ 809	$ 897	$ 1,075
STAS @ 0.02 %	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Total Bill	**$ 10**	**$ 19**	**$ 28**	**$ 55**	**$ 99**	**$ 143**	**$ 175**	**$ 188**	**$ 276**	**$ 365**	**$ 454**	**$ 543**	**$ 631**	**$ 720**	**$ 809**	**$ 897**	**$ 1,075**
UNBUNDLED RATES - PROPOSED																	
Distribution																	
Distribution Charge @ $14.50	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15
All kWh @ 6.194 ¢/kWh	$ -	$ 3	$ 6	$ 15	$ 31	$ 46	$ 58	$ 62	$ 93	$ 124	$ 155	$ 186	$ 217	$ 248	$ 279	$ 310	$ 372
Sub-Total	$ 15	$ 18	$ 21	$ 30	$ 45	$ 61	$ 72	$ 76	$ 107	$ 138	$ 169	$ 200	$ 231	$ 262	$ 293	$ 324	$ 386
Riders																	
Universal Service Charge @ 0.947 ¢/kWh	$ -	$ 0	$ 1	$ 2	$ 5	$ 7	$ 9	$ 9	$ 14	$ 19	$ 24	$ 28	$ 33	$ 38	$ 43	$ 47	$ 57
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Phase IV Energy Efficiency Charge @ 0.192 ¢/kWh	$ -	$ 0	$ 0	$ 0	$ 1	$ 1	$ 2	$ 2	$ 3	$ 4	$ 5	$ 6	$ 7	$ 8	$ 9	$ 10	$ 12
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Default Service Support Charge @ 0.405 ¢/kWh	$ -	$ 0	$ 0	$ 1	$ 2	$ 3	$ 4	$ 4	$ 6	$ 8	$ 10	$ 12	$ 14	$ 16	$ 18	$ 20	$ 24
Solar Photovoltaic Requirements Charge @ 0.006 ¢/k	$ -	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Sub-Total	$ -	$ 1	$ 2	$ 4	$ 8	$ 12	$ 14	$ 16	$ 23	$ 31	$ 39	$ 47	$ 54	$ 62	$ 70	$ 78	$ 93
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
PTC/HPS Charge																	
All kWh @ $ 0.11306 /kWh	$ -	$ 6	$ 11	$ 28	$ 57	$ 85	$ 105	$ 113	$ 170	$ 226	$ 283	$ 339	$ 396	$ 452	$ 509	$ 565	$ 678
Sub Total	$ 15	$ 24	$ 34	$ 62	$ 110	$ 157	$ 191	$ 205	$ 300	$ 396	$ 491	$ 586	$ 681	$ 777	$ 872	$ 967	$ 1,158
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Bill	**$ 15**	**$ 24**	**$ 34**	**$ 62**	**$ 110**	**$ 157**	**$ 191**	**$ 205**	**$ 300**	**$ 396**	**$ 491**	**$ 586**	**$ 681**	**$ 777**	**$ 872**	**$ 967**	**$ 1,158**
% Increase	**41.1%**	**25.5%**	**19.8%**	**13.7%**	**10.9%**	**9.8%**	**9.4%**	**9.2%**	**8.6%**	**8.3%**	**8.1%**	**8.0%**	**7.9%**	**7.9%**	**7.8%**	**7.8%**	**7.7%**

Met-Ed Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.		Current			Pro Forma				
		Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue	Revenue Change	Percent Change
	SCHEDULE GSV (Volunteer Service)	*[a]*	*[b]*	*[c]=[a]x[b]*	*[e]=[a]+[d]*	*[f]*	*[g]=[e]x[f]*	*[h]=[g]-[c]*	*[i]=[h]/[c]*
1	Distribution								
2	Customer Charge	3,020	$ 11.25	$ 33,977	3,020	$ 14.50	$ 43,792	$ 9,815	28.9%
3	Demand Charge (kW)	18,358	$ 2.72	49,934	18,358	$ 3.51	64,429	14,495	29.0%
4	Energy Charge (kWh)								
5	All kWh	10,064,727	$ 0.04800	483,107	10,064,727	$ 0.06194	623,442	140,335	29.0%
6	**Total Base Normalized Distribution Revenues**			**$ 567,018**			**$ 731,663**	**$ 164,645**	29.0%
7	Rider Charges								
8	Smart Meter Technologies Charge (Per Bill)	3,020	$ (1.00)	$ (3,020)	3,020	$ -	$ -	$ 3,020	-100.0%
9	TCJA Voluntary Surcharge		-3.91%	(22,170)		0.00%	-	22,170	-100.0%
10	STAS		0.02%	372		0.00%	-	(372)	-100.0%
11	Distribution System Improvement Charge		4.70%	$ 30,556		0.00%	$ -	(30,556)	-100.0%
12	**Total Distribution Including Rider Charges**			**$ 572,755**			**$ 731,663**	**$ 158,908**	27.7%
13	Rider Charges								
14	Default Service Support Charge	10,064,727	$ 0.00405	40,762	10,064,727	$ 0.00405	40,762	-	0.0%
15	Universal Service Charge	10,064,727	$ 0.00947	95,313	10,064,727	$ 0.00947	95,313	-	0.0%
16	Solar Photovoltaic Requirements Charge	10,064,727	$ 0.00006	604	10,064,727	$ 0.00006	604	-	0.0%
17	Phase IV Energy Efficiency and Conservation Charge	10,064,727	$ 0.00129	12,983	10,064,727	$ 0.00129	12,983	-	0.0%
18	PTC/HPS Charge	10,064,727	$ 0.11306	1,137,918	10,064,727	$ 0.11306	1,137,918	-	0.0%
19	**Total Energy and Revenue**	10,064,727		**$ 1,860,336**	10,064,727		**$ 2,019,244**	**$ 158,908**	8.5%
20	Avg rate per kWh			$ 0.18484			$ 0.20063		
21	Proposed Increase						$ 158,908		
22	Percent Increase						8.54%		

Met-Ed Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE GS-V

	ENERGY USAGE																	
All kWh	0	50	100	250	500	750	900	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	6,000
Total Energy Usage	0	50	100	250	500	750	900	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	6,000
Total Proposed Bill	$ 14.50	$ 23.99	$ 33.49	$ 61.97	$ 109.44	$ 156.90	$ 185.39	$ 204.37	$ 299.31	$ 394.25	$ 489.18	$ 584.12	$ 679.06	$ 773.99	$ 868.93	$ 963.87	$ 1,153.74
Total Current Bill	10.27	19.11	27.95	54.46	98.65	142.84	169.36	187.04	275.42	363.80	452.18	540.56	628.94	717.32	805.70	894.08	1,070.85
Increase ($)	$ 4.23	$ 4.88	$ 5.54	$ 7.50	$ 10.78	$ 14.06	$ 16.03	$ 17.34	$ 23.89	$ 30.45	$ 37.00	$ 43.56	$ 50.12	$ 56.67	$ 63.23	$ 69.78	$ 82.89
Increase (%)	41.14%	25.55%	19.81%	13.78%	10.93%	9.84%	9.46%	9.27%	8.68%	8.37%	8.18%	8.06%	7.97%	7.90%	7.8%	7.8%	7.7%
Overall Increase (%)	8.54%	8.54%	8.54%	8.54%	8.54%	8.54%	8.54%	8.54%	8.54%	8.54%	8.54%	8.54%	8.54%	8.54%	8.54%	8.54%	8.54%
UNBUNDLED RATES - CURRENT																	
Distribution																	
Distribution Charge @ $11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25
All kWh @ 4.800 ¢/kWh	$ -	$ 2	$ 5	$ 12	$ 24	$ 36	$ 43	$ 48	$ 72	$ 96	$ 120	$ 144	$ 168	$ 192	$ 216	$ 240	$ 288
Sub-Total	$ 11	$ 14	$ 16	$ 23	$ 35	$ 47	$ 54	$ 59	$ 83	$ 107	$ 131	$ 155	$ 179	$ 203	$ 227	$ 251	$ 299
Riders																	
Universal Service Charge @ 0.947 ¢/kWh	$ -	$ 0	$ 1	$ 2	$ 5	$ 7	$ 9	$ 9	$ 14	$ 19	$ 24	$ 28	$ 33	$ 38	$ 43	$ 47	$ 57
TCJA @ -3.910 %	$ (0)	$ (1)	$ (1)	$ (1)	$ (1)	$ (2)	$ (2)	$ (2)	$ (3)	$ (4)	$ (5)	$ (6)	$ (7)	$ (8)	$ (9)	$ (10)	$ (12)
Phase IV Energy Efficiency Charge @ 0.129 ¢/kWh	$ -	$ 0	$ 0	$ 0	$ 1	$ 1	$ 1	$ 1	$ 2	$ 3	$ 3	$ 4	$ 5	$ 5	$ 6	$ 6	$ 8
Smart Meter Charge @ $-1.00	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)
Default Service Support Charge @ 0.405 ¢/kWh	$ -	$ 0	$ 0	$ 1	$ 2	$ 3	$ 4	$ 4	$ 6	$ 8	$ 10	$ 12	$ 14	$ 16	$ 18	$ 20	$ 24
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kV	$ -	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Sub-Total	$ (1)	$ (1)	$ (0)	$ 2	$ 5	$ 8	$ 10	$ 12	$ 18	$ 25	$ 31	$ 38	$ 44	$ 51	$ 57	$ 64	$ 77
DSIC @ 4.700 %	$ 0	$ 1	$ 1	$ 1	$ 2	$ 2	$ 3	$ 3	$ 4	$ 6	$ 7	$ 8	$ 10	$ 11	$ 12	$ 14	$ 17
PTC/HPS Charge																	
All kWh @ $ 0.11306 /kWh	$ -	$ 6	$ 11	$ 28	$ 57	$ 85	$ 102	$ 113	$ 170	$ 226	$ 283	$ 339	$ 396	$ 452	$ 509	$ 565	$ 678
Sub Total	$ 10	$ 19	$ 28	$ 54	$ 99	$ 143	$ 169	$ 187	$ 275	$ 364	$ 452	$ 540	$ 629	$ 717	$ 806	$ 894	$ 1,071
STAS @ 0.02 %	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Total Bill	**$ 10**	**$ 19**	**$ 28**	**$ 54**	**$ 99**	**$ 143**	**$ 169**	**$ 187**	**$ 275**	**$ 364**	**$ 452**	**$ 541**	**$ 629**	**$ 717**	**$ 806**	**$ 894**	**$ 1,071**
UNBUNDLED RATES - PROPOSED																	
Distribution																	
Distribution Charge @ $14.50	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15
All kWh @ 6.194 ¢/kWh	$ -	$ 3	$ 6	$ 15	$ 31	$ 46	$ 56	$ 62	$ 93	$ 124	$ 155	$ 186	$ 217	$ 248	$ 279	$ 310	$ 372
Sub-Total	$ 15	$ 18	$ 21	$ 30	$ 45	$ 61	$ 70	$ 76	$ 107	$ 138	$ 169	$ 200	$ 231	$ 262	$ 293	$ 324	$ 386
Riders																	
Universal Service Charge @ 0.947 ¢/kWh	$ -	$ 0	$ 1	$ 2	$ 5	$ 7	$ 9	$ 9	$ 14	$ 19	$ 24	$ 28	$ 33	$ 38	$ 43	$ 47	$ 57
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Phase IV Energy Efficiency Charge @ 0.129 ¢/kWh	$ -	$ 0	$ 0	$ 0	$ 1	$ 1	$ 1	$ 1	$ 2	$ 3	$ 3	$ 4	$ 5	$ 5	$ 6	$ 6	$ 8
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Default Service Support Charge @ 0.405 ¢/kWh	$ -	$ 0	$ 0	$ 1	$ 2	$ 3	$ 4	$ 4	$ 6	$ 8	$ 10	$ 12	$ 14	$ 16	$ 18	$ 20	$ 24
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kV	$ -	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Sub-Total	$ -	$ 1	$ 1	$ 4	$ 7	$ 11	$ 13	$ 15	$ 22	$ 30	$ 37	$ 45	$ 52	$ 59	$ 67	$ 74	$ 89
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
PTC/HPS Charge																	
All kWh @ $ 0.11306 /kWh	$ -	$ 6	$ 11	$ 28	$ 57	$ 85	$ 102	$ 113	$ 170	$ 226	$ 283	$ 339	$ 396	$ 452	$ 509	$ 565	$ 678
Sub Total	$ 15	$ 24	$ 33	$ 62	$ 109	$ 157	$ 185	$ 204	$ 299	$ 394	$ 489	$ 584	$ 679	$ 774	$ 869	$ 964	$ 1,154
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Bill	**$ 15**	**$ 24**	**$ 33**	**$ 62**	**$ 109**	**$ 157**	**$ 185**	**$ 204**	**$ 299**	**$ 394**	**$ 489**	**$ 584**	**$ 679**	**$ 774**	**$ 869**	**$ 964**	**$ 1,154**
% Increase	**41.1%**	**25.5%**	**19.8%**	**13.8%**	**10.9%**	**9.8%**	**9.5%**	**9.3%**	**8.7%**	**8.4%**	**8.2%**	**8.1%**	**8.0%**	**7.9%**	**7.8%**	**7.8%**	**7.7%**

Met-Ed Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.		Current			Pro Forma				
		Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue	Revenue Change	Percent Change
	SCHEDULE GS-Small (General Service Small)	*[a]*	*[b]*	*[c]=[a]x[b]*	*[e]=[a]+[d]*	*[f]*	*[g]=[e]x[f]*	*[h]=[g]-[c]*	*[i]=[h]/[c]*
1	Distribution								
2	Customer Charge	494,420	$ 21.88	$ 10,817,903	494,420	$ 29.57	$ 14,619,343	$ 3,801,440	35.1%
3	Demand Charge (kW)								
4	Energy Charge (kWh)								
5	All kWh	151,865,272	$ 0.04069	6,179,398	151,865,272	$ 0.05499	8,350,855	2,171,457	35.1%
6	**Total Base Normalized Distribution Revenues**			**$ 16,997,301**			**$ 22,970,198**	**$ 5,972,897**	35.1%
7	Rider Charges								
8	Smart Meter Technologies Charge (Per Bill)	494,420	$ 1.92	$ 949,286	494,420	$ -	$ -	$ (949,286)	-100.0%
9	TCJA Voluntary Surcharge		-3.91%	(664,594)		0.00%	-	664,594	-100.0%
10	STAS		0.02%	7,301		0.00%	-	(7,301)	-100.0%
11	Distribution System Improvement Charge		4.70%	$ 821,461		0.00%	$ -	(821,461)	-100.0%
12	**Total Distribution Including Rider Charges**			**$ 18,110,754**			**$ 22,970,198**	**$ 4,859,444**	26.8%
13	Rider Charges								
14	Default Service Support Charge	151,865,272	$ 0.00110	167,052	151,865,272	$ 0.00110	167,052	-	0.0%
15	Universal Service Charge			-			-	-	0.0%
16	Solar Photovoltaic Requirements Charge	151,865,272	$ 0.00006	9,112	151,865,272	$ 0.00006	9,112	-	0.0%
17	Phase IV Energy Efficiency and Conservation Charge	151,865,272	$ 0.00129	195,906	151,865,272	$ 0.00129	195,906	-	0.0%
18	PTC/HPS Charge	151,865,272	$ 0.11872	18,029,445	151,865,272	$ 0.11872	18,029,445	-	0.0%
19	**Total Energy and Revenue**	151,865,272		**$ 36,512,269**	151,865,272		**$ 41,371,713**	**$ 4,859,444**	13.3%
20	Avg rate per kWh			$ 0.24043			$ 0.27242		
21	Proposed Increase						$ 4,859,444		
22	Percent Increase						13.31%		

Met-Ed Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE GS - SMALL - SINGLE PHASE
At Average Levels of kWh Use

KW Demand																			
Total kW	0	1	1	1	1	1	1	1	3	3	3	3	3	5	5	5	5		
Hrs Use	0	100	200	300	400	500	600	730	100	200	300	400	500	100	200	300	500		
ENERGY USAGE																			
Monthly Energy Usage	0	100	200	300	400	500	600	730	300	600	900	1,200	1,500	500	1,000	1,500	2,500		
Total Energy Usage	0	100	200	300	400	500	600	730	300	600	900	1,200	1,500	500	1,000	1,500	2,500		
Total Proposed Bill	$ 29.57	$ 47.18	$ 64.80	$ 82.42	$ 100.03	$ 117.65	$ 135.26	$ 158.16	$ 82.42	$ 135.26	$ 188.11	$ 240.96	$ 293.81	$ 117.65	$ 205.73	$ 293.81	$ 469.97		
Total Current Bill	24.03	40.25	56.47	72.69	88.91	105.13	121.35	142.43	72.69	121.35	170.01	218.67	267.33	105.13	186.23	267.33	429.53		
Increase ($)	$ 5.54	$ 6.94	$ 8.33	$ 9.73	$ 11.12	$ 12.52	$ 13.92	$ 15.73	$ 9.73	$ 13.92	$ 18.10	$ 22.29	$ 26.48	$ 12.52	$ 19.50	$ 26.48	$ 40.44		
Increase (%)	23.06%	17.24%	14.76%	13.38%	12.51%	11.91%	11.47%	11.04%	13.38%	11.47%	10.65%	10.19%	9.91%	11.91%	10.5%	9.9%	9.4%		
Overall Increase (%)	13.31%	13.31%	13.31%	13.31%	13.31%	13.31%	13.31%	13.31%	13.31%	13.31%	13.31%	13.31%	13.31%	13.31%	13.31%	13.31%	13.31%		
UNBUNDLED RATES - CURRENT																			
Distribution																			
Distribution Charge @ $21.88	$ 22	$ 22	$ 22	$ 22	$ 22	$ 22	$ 22	$ 22	$ 22	$ 22	$ 22	$ 22	$ 22	$ 22	$ 22	$ 22	$ 22		
All kWh @ 4.069 ¢/kWh	$ -	$ 4	$ 8	$ 12	$ 16	$ 20	$ 24	$ 30	$ 12	$ 24	$ 37	$ 49	$ 61	$ 20	$ 41	$ 61	$ 102		
Sub-Total	$ 22	$ 26	$ 30	$ 34	$ 38	$ 42	$ 46	$ 52	$ 34	$ 46	$ 59	$ 71	$ 83	$ 42	$ 63	$ 83	$ 124		
Riders																			
Phase IV Energy Efficiency Charge @ 0.129 ¢/kWh	$ -	$ 0	$ 0	$ 0	$ 1	$ 1	$ 1	$ 1	$ 0	$ 1	$ 1	$ 2	$ 2	$ 1	$ 1	$ 2	$ 3		
TCJA @ -3.910 %	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (2)	$ (2)	$ (2)	$ (1)	$ (2)	$ (2)	$ (3)	$ (3)	$ (2)	$ (2)	$ (3)	$ (5)		
Smart Meter Charge @ $1.92	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2		
Default Service Support Charge @ 0.110 ¢/kWh	$ -	$ 0	$ 0	$ 0	$ 0	$ 1	$ 1	$ 1	$ 0	$ 1	$ 1	$ 1	$ 2	$ 1	$ 1	$ 2	$ 3		
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kV	$ -	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0		
Sub-Total	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 2	$ 2	$ 1	$ 2	$ 2	$ 2	$ 2	$ 1	$ 2	$ 2	$ 3		
DSIC @ 4.700 %	$ 1	$ 1	$ 1	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 3	$ 3	$ 4	$ 2	$ 3	$ 4	$ 6		
PTC/HPS Charge																			
All kWh @ $ 0.11872 /kWh	$ -	$ 12	$ 24	$ 36	$ 47	$ 59	$ 71	$ 87	$ 36	$ 71	$ 107	$ 142	$ 178	$ 59	$ 119	$ 178	$ 297		
Sub Total	$ 24	$ 40	$ 56	$ 73	$ 89	$ 105	$ 121	$ 142	$ 73	$ 121	$ 170	$ 219	$ 267	$ 105	$ 186	$ 267	$ 429		
STAS @ 0.02 %	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0		
Total Bill	**$ 24**	**$ 40**	**$ 56**	**$ 73**	**$ 89**	**$ 105**	**$ 121**	**$ 142**	**$ 73**	**$ 121**	**$ 170**	**$ 219**	**$ 267**	**$ 105**	**$ 186**	**$ 267**	**$ 430**		
UNBUNDLED RATES - PROPOSED																			
Distribution																			
Distribution Charge @ $29.57	$ 30	$ 30	$ 30	$ 30	$ 30	$ 30	$ 30	$ 30	$ 30	$ 30	$ 30	$ 30	$ 30	$ 30	$ 30	$ 30	$ 30		
All kWh @ 5.499 ¢/kWh	$ -	$ 5	$ 11	$ 16	$ 22	$ 27	$ 33	$ 40	$ 16	$ 33	$ 49	$ 66	$ 82	$ 27	$ 55	$ 82	$ 137		
Sub-Total	$ 30	$ 35	$ 41	$ 46	$ 52	$ 57	$ 63	$ 70	$ 46	$ 63	$ 79	$ 96	$ 112	$ 57	$ 85	$ 112	$ 167		
Riders																			
Phase IV Energy Efficiency Charge @ 0.129 ¢/kWh	$ -	$ 0	$ 0	$ 0	$ 1	$ 1	$ 1	$ 1	$ 0	$ 1	$ 1	$ 2	$ 2	$ 1	$ 1	$ 2	$ 3		
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Default Service Support Charge @ 0.110 ¢/kWh	$ -	$ 0	$ 0	$ 0	$ 0	$ 1	$ 1	$ 1	$ 0	$ 1	$ 1	$ 1	$ 2	$ 1	$ 1	$ 2	$ 3		
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kV	$ -	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0		
Sub-Total	$ -	$ 0	$ 0	$ 1	$ 1	$ 1	$ 1	$ 2	$ 1	$ 1	$ 2	$ 3	$ 4	$ 1	$ 2	$ 4	$ 6		
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
PTC/HPS Charge																			
All kWh @ $ 0.11872 /kWh	$ -	$ 12	$ 24	$ 36	$ 47	$ 59	$ 71	$ 87	$ 36	$ 71	$ 107	$ 142	$ 178	$ 59	$ 119	$ 178	$ 297		
Sub Total	$ 30	$ 47	$ 65	$ 82	$ 100	$ 118	$ 135	$ 158	$ 82	$ 135	$ 188	$ 241	$ 294	$ 118	$ 206	$ 294	$ 470		
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Total Bill	**$ 30**	**$ 47**	**$ 65**	**$ 82**	**$ 100**	**$ 118**	**$ 135**	**$ 158**	**$ 82**	**$ 135**	**$ 188**	**$ 241**	**$ 294**	**$ 118**	**$ 206**	**$ 294**	**$ 470**		
% Increase	**23.1%**	**17.2%**	**14.8%**	**13.4%**	**12.5%**	**11.9%**	**11.5%**	**11.0%**	**13.4%**	**11.5%**	**10.6%**	**10.2%**	**9.9%**	**11.9%**	**10.5%**	**9.9%**	**9.4%**		

Met-Ed Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.		Current			Pro Forma				
		Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue	Revenue Change	Percent Change
	SCHEDULE GS-Medium (General Service Medium)	*[a]*	*[b]*	*[c]=[a]x[b]*	*[e]=[a]+[d]*	*[f]*	*[g]=[e]x[f]*	*[h]=[g]-[c]*	*[i]=[h]/[c]*
1	Distribution								
2	Customer Charge								
3	Single Phase	153,354	$ 24.07	$ 3,691,239	153,354	$ 30.05	$ 4,607,973	$ 916,734	24.8%
4	Three Phase	174,210	$ 43.03	7,496,242	174,210	$ 53.72	9,357,963	1,861,721	24.8%
	Demand Charge								
5	All kW	8,863,323	$ 5.11	45,291,582	8,863,323	$ 6.38	56,539,927		
6	All rkVa	2,741,526	$ 0.20	548,305	2,741,526	$ 0.25	684,479	136,174	24.8%
7	Energy Charge (kWh)	2,610,563,574	$ -	-	2,610,563,574				
8	**Total Base Normalized Distribution Revenues**			**$ 57,027,367**			**$ 71,190,342**	**$ 14,162,975**	24.8%
9	Rider Charges								
10	Smart Meter Technologies Charge (Per Bill)	327,564	$ 1.92	$ 628,923	327,564	$ -	$ -	$ (628,923)	
11	TCJA Voluntary Surcharge		-3.91%	(2,229,770)		0.00%	-	2,229,770	-100.0%
12	STAS		0.02%	74,908		0.00%	-	(74,908)	-100.0%
13	Distribution System Improvement Charge		4.70%	$ 2,763,325		0.00%	$ -	(2,763,325)	-100.0%
14	**Total Distribution Including Rider Charges**			**$ 58,264,752**			**$ 71,190,342**	**$ 12,925,590**	22.2%
15	Rider Charges								
16	Default Service Support Charge	2,610,563,574	$ 0.00111	2,897,726	2,610,563,574	$ 0.00111	2,897,726	-	0.0%
17	Universal Service Charge			-			-	-	0.0%
18	Solar Photovoltaic Requirements Charge	2,610,563,574	$ 0.00006	156,634	2,610,563,574	$ 0.00006	156,634	-	0.0%
19	Phase IV Energy Efficiency and Conservation Charge	2,610,563,574	$ 0.00129	3,367,627	2,610,563,574	$ 0.00129	3,367,627	-	0.0%
20	PTC/HPS Charge	2,610,563,574	$ 0.11872	309,926,108	2,610,563,574	$ 0.11872	309,926,108	-	0.0%
21	**Total Energy and Revenue**	2,610,563,574		**$ 374,612,846**	2,610,563,574	-	**$ 387,538,436**	**$ 12,925,590**	3.5%
22	Avg rate per kWh			$ 0.14350			$ 0.14845		
23	Proposed Increase						$ 12,925,590		
24	Percent Increase						3.45%		

Met-Ed Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE GS MEDIUM - SINGLE PHASE
With Demands 10 - 20 KW
At Average Levels of kWh Use

KW Demand																		
Total kW	0	10	10	10	10	10	10	10	10	20	20	20	20	20	20	20	20	20
Hrs Use	0	100	200	300	400	500	600	730	900	100	200	300	400	500	600	730	900	
ENERGY USAGE																		
Monthly Energy Usage	0	1,000	2,000	3,000	4,000	5,000	6,000	7,300	9,000	2,000	4,000	6,000	8,000	10,000	12,000	14,600	18,000	
Total Energy Usage	0	1,000	2,000	3,000	4,000	5,000	6,000	7,300	9,000	2,000	4,000	6,000	8,000	10,000	12,000	14,600	18,000	
Total Proposed Bill	$ 30.05	$ 215.02	$ 336.20	$ 457.38	$ 578.56	$ 699.74	$ 820.92	$ 978.45	$ 1,184.46	$ 399.99	$ 642.35	$ 884.71	$ 1,127.07	$ 1,369.43	$ 1,611.79	$ 1,926.86	$ 2,338.87	
Total Current Bill	26.23	198.92	320.18	441.45	562.71	683.98	805.24	962.89	1,169.04	371.60	614.13	856.66	1,099.19	1,341.72	1,584.25	1,899.54	2,311.84	
Increase ($)	$ 3.82	$ 16.10	$ 16.02	$ 15.93	$ 15.85	$ 15.76	$ 15.68	$ 15.57	$ 15.42	$ 28.39	$ 28.22	$ 28.05	$ 27.88	$ 27.71	$ 27.54	$ 27.32	$ 27.03	
Increase (%)	14.55%	8.10%	5.00%	3.61%	2.82%	2.30%	1.95%	1.62%	1.32%	7.64%	4.59%	3.27%	2.54%	2.07%	1.7%	1.4%	1.2%	
Overall Increase (%)	3.45%	3.45%	3.45%	3.45%	3.45%	3.45%	3.45%	3.45%	3.45%	3.45%	3.45%	3.45%	3.45%	3.45%	3.45%	3.45%	3.45%	
UNBUNDLED RATES - CURRENT																		
Distribution																		
Distribution Charge @ $24.07	$ 24	$ 24	$ 24	$ 24	$ 24	$ 24	$ 24	$ 24	$ 24	$ 24	$ 24	$ 24	$ 24	$ 24	$ 24	$ 24	$ 24	
All kW @ $5.11/kW	$ -	$ 51	$ 51	$ 51	$ 51	$ 51	$ 51	$ 51	$ 51	$ 102	$ 102	$ 102	$ 102	$ 102	$ 102	$ 102	$ 102	
Sub-Total	$ 24	$ 75	$ 75	$ 75	$ 75	$ 75	$ 75	$ 75	$ 75	$ 126	$ 126	$ 126	$ 126	$ 126	$ 126	$ 126	$ 126	
Riders																		
Phase IV Energy Efficiency Charge @ 0.129 ¢/kWh	$ -	$ 1	$ 3	$ 4	$ 5	$ 6	$ 8	$ 9	$ 12	$ 3	$ 5	$ 8	$ 10	$ 13	$ 15	$ 19	$ 23	
TCJA @ -3.910 %	$ (1)	$ (3)	$ (3)	$ (3)	$ (3)	$ (3)	$ (3)	$ (3)	$ (3)	$ (5)	$ (5)	$ (5)	$ (5)	$ (5)	$ (5)	$ (5)	$ (5)	
Smart Meter Charge @ $1.92	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	
Default Service Support Charge @ 0.111 ¢/kWh	$ -	$ 1	$ 2	$ 3	$ 4	$ 6	$ 7	$ 8	$ 10	$ 2	$ 4	$ 7	$ 9	$ 11	$ 13	$ 16	$ 20	
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kV	$ -	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1	$ 0	$ 0	$ 0	$ 0	$ 1	$ 1	$ 1	$ 1	
Sub-Total	$ 1	$ 1	$ 4	$ 6	$ 9	$ 11	$ 14	$ 17	$ 21	$ 2	$ 7	$ 12	$ 17	$ 22	$ 27	$ 33	$ 41	
DSIC @ 4.700 %	$ 1	$ 4	$ 4	$ 4	$ 4	$ 4	$ 4	$ 4	$ 4	$ 6	$ 6	$ 6	$ 6	$ 6	$ 7	$ 7	$ 7	
PTC/HPS Charge																		
All kWh @ $ 0.11872 /kWh	$ -	$ 119	$ 237	$ 356	$ 475	$ 594	$ 712	$ 867	$ 1,068	$ 237	$ 475	$ 712	$ 950	$ 1,187	$ 1,425	$ 1,733	$ 2,137	
Sub Total	$ 26	$ 199	$ 320	$ 441	$ 563	$ 684	$ 805	$ 963	$ 1,169	$ 372	$ 614	$ 856	$ 1,099	$ 1,341	$ 1,584	$ 1,899	$ 2,311	
STAS @ 0.02 %	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	
Total Bill	**$ 26**	**$ 199**	**$ 320**	**$ 441**	**$ 563**	**$ 684**	**$ 805**	**$ 963**	**$ 1,169**	**$ 372**	**$ 614**	**$ 857**	**$ 1,099**	**$ 1,342**	**$ 1,584**	**$ 1,900**	**$ 2,312**	
UNBUNDLED RATES - PROPOSED																		
Distribution																		
Distribution Charge @ $30.05	$ 30	$ 30	$ 30	$ 30	$ 30	$ 30	$ 30	$ 30	$ 30	$ 30	$ 30	$ 30	$ 30	$ 30	$ 30	$ 30	$ 30	
All kW @ $6.38/kW	$ -	$ 64	$ 64	$ 64	$ 64	$ 64	$ 64	$ 64	$ 64	$ 128	$ 128	$ 128	$ 128	$ 128	$ 128	$ 128	$ 128	
Sub-Total	$ 30	$ 94	$ 94	$ 94	$ 94	$ 94	$ 94	$ 94	$ 94	$ 158	$ 158	$ 158	$ 158	$ 158	$ 158	$ 158	$ 158	
Riders																		
Phase IV Energy Efficiency Charge @ 0.129 ¢/kWh	$ -	$ 1	$ 3	$ 4	$ 5	$ 6	$ 8	$ 9	$ 12	$ 3	$ 5	$ 8	$ 10	$ 13	$ 15	$ 19	$ 23	
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Default Service Support Charge @ 0.111 ¢/kWh	$ -	$ 1	$ 2	$ 3	$ 4	$ 6	$ 7	$ 8	$ 10	$ 2	$ 4	$ 7	$ 9	$ 11	$ 13	$ 16	$ 20	
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kV	$ -	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1	$ 0	$ 0	$ 0	$ 0	$ 1	$ 1	$ 1	$ 1	
Sub-Total	$ -	$ 2	$ 5	$ 7	$ 10	$ 12	$ 15	$ 18	$ 22	$ 5	$ 10	$ 15	$ 20	$ 25	$ 30	$ 36	$ 44	
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
PTC/HPS Charge																		
All kWh @ $ 0.11872 /kWh	$ -	$ 119	$ 237	$ 356	$ 475	$ 594	$ 712	$ 867	$ 1,068	$ 237	$ 475	$ 712	$ 950	$ 1,187	$ 1,425	$ 1,733	$ 2,137	
Sub Total	$ 30	$ 215	$ 336	$ 457	$ 579	$ 700	$ 821	$ 978	$ 1,184	$ 400	$ 642	$ 885	$ 1,127	$ 1,369	$ 1,612	$ 1,927	$ 2,339	
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Total Bill	**$ 30**	**$ 215**	**$ 336**	**$ 457**	**$ 579**	**$ 700**	**$ 821**	**$ 978**	**$ 1,184**	**$ 400**	**$ 642**	**$ 885**	**$ 1,127**	**$ 1,369**	**$ 1,612**	**$ 1,927**	**$ 2,339**	
% Increase	**14.55%**	**8.10%**	**5.00%**	**3.61%**	**2.82%**	**2.30%**	**1.95%**	**1.62%**	**1.32%**	**7.64%**	**4.59%**	**3.27%**	**2.54%**	**2.07%**	**1.74%**	**1.44%**	**1.17%**	

Met-Ed Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE GS-MEDIUM - THREE PHASE
With Demands 25-100 KW
At Average Levels of kWh Use

KW Demand																		
Total kW	25	25	25	25	25	50	50	50	50	75	75	75	75	100	100	100	100	
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730	
REACTIVE DEMAND																		
rkVA	8	8	8	8	8	15	15	15	15	23	23	23	23	31	31	31	31	
ENERGY USAGE																		
Monthly Energy Usage	0	2,500	7,500	12,500	18,250	5,000	15,000	25,000	36,500	7,500	22,500	37,500	54,750	10,000	30,000	50,000	73,000	
Total Energy Usage	0	2,500	7,500	12,500	18,250	5,000	15,000	25,000	36,500	7,500	22,500	37,500	54,750	10,000	30,000	50,000	73,000	
Total Proposed Bill	$ 215.12	$ 518.07	$ 1,123.97	$ 1,729.87	$ 2,426.66	$ 982.43	$ 2,194.23	$ 3,406.03	$ 4,799.60	$ 1,446.79	$ 3,264.49	$ 5,082.19	$ 7,172.55	$ 1,911.15	$ 4,334.75	$ 6,758.35	$ 9,545.49	
Total Current Bill	175.42	478.58	1,084.90	1,691.23	2,388.50	911.85	2,124.50	3,337.14	4,731.69	1,345.12	3,164.09	4,983.06	7,074.88	1,778.38	4,203.68	6,628.98	9,418.07	
Increase ($)	$ 39.71	$ 39.50	$ 39.07	$ 38.65	$ 38.16	$ 70.59	$ 69.74	$ 68.89	$ 67.91	$ 101.67	$ 100.40	$ 99.13	$ 97.66	$ 132.76	$ 131.07	$ 129.37	$ 127.42	
Increase (%)	22.64%	8.25%	3.60%	2.29%	1.60%	7.74%	3.28%	2.06%	1.44%	7.56%	3.17%	1.99%	1.38%	7.47%	3.1%	2.0%	1.4%	
Overall Increase (%)	3.45%	3.45%	3.45%	3.45%	3.45%	3.45%	3.45%	3.45%	3.45%	3.45%	3.45%	3.45%	3.45%	3.45%	3.45%	3.45%	3.45%	
UNBUNDLED RATES - CURRENT																		
Distribution																		
Distribution Charge @ $43.03	$ 43	$ 43	$ 43	$ 43	$ 43	$ 43	$ 43	$ 43	$ 43	$ 43	$ 43	$ 43	$ 43	$ 43	$ 43	$ 43	$ 43	
All kW @ $5.11/kW	$ 128	$ 128	$ 128	$ 128	$ 128	$ 256	$ 256	$ 256	$ 256	$ 383	$ 383	$ 383	$ 383	$ 511	$ 511	$ 511	$ 511	
All rkVA @ $0.20 /rkVA	$ 2	$ 2	$ 2	$ 2	$ 2	$ 3	$ 3	$ 3	$ 3	$ 5	$ 5	$ 5	$ 5	$ 6	$ 6	$ 6	$ 6	
Sub-Total	$ 172	$ 172	$ 172	$ 172	$ 172	$ 302	$ 302	$ 302	$ 302	$ 431	$ 431	$ 431	$ 431	$ 560	$ 560	$ 560	$ 560	
Riders																		
Phase IV Energy Efficiency Charge @ 0.129 ¢/kWh	$ -	$ 3	$ 10	$ 16	$ 24	$ 6	$ 19	$ 32	$ 47	$ 10	$ 29	$ 48	$ 71	$ 13	$ 39	$ 65	$ 94	
TCJA @ -3.910 %	$ (7)	$ (7)	$ (7)	$ (7)	$ (7)	$ (12)	$ (12)	$ (12)	$ (12)	$ (17)	$ (17)	$ (17)	$ (17)	$ (22)	$ (22)	$ (22)	$ (22)	
Smart Meter Charge @ $1.92	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	
Default Service Support Charge @ 0.111 ¢/kWh	$ -	$ 3	$ 8	$ 14	$ 20	$ 6	$ 17	$ 28	$ 41	$ 8	$ 25	$ 42	$ 61	$ 11	$ 33	$ 56	$ 81	
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kv	$ -	$ 0	$ 0	$ 1	$ 1	$ 0	$ 1	$ 2	$ 2	$ 0	$ 1	$ 2	$ 3	$ 1	$ 2	$ 3	$ 4	
Sub-Total	$ (5)	$ 1	$ 14	$ 26	$ 40	$ 2	$ 27	$ 52	$ 80	$ 4	$ 40	$ 77	$ 120	$ 5	$ 54	$ 103	$ 160	
DSIC @ 4.700 %	$ 8	$ 8	$ 8	$ 9	$ 9	$ 14	$ 15	$ 15	$ 16	$ 20	$ 21	$ 22	$ 23	$ 26	$ 27	$ 28	$ 30	
PTC/HPS Charge																		
All kWh @ $ 0.11872 /kWh	$ -	$ 297	$ 890	$ 1,484	$ 2,167	$ 594	$ 1,781	$ 2,968	$ 4,333	$ 890	$ 2,671	$ 4,452	$ 6,500	$ 1,187	$ 3,562	$ 5,936	$ 8,667	
Sub Total	$ 175.38	$ 478.48	$ 1,084.69	$ 1,690.89	$ 2,388.02	$ 911.67	$ 2,124.07	$ 3,336.48	$ 4,730.74	$ 1,344.85	$ 3,163.46	$ 4,982.07	$ 7,073.47	$ 1,778.03	$ 4,202.84	$ 6,627.65	$ 9,416.19	
STAS @ 0.02 %	$ 0.04	$ 0.10	$ 0.22	$ 0.34	$ 0.48	$ 0.18	$ 0.42	$ 0.67	$ 0.95	$ 0.27	$ 0.63	$ 1.00	$ 1.41	$ 0.36	$ 0.84	$ 1.33	$ 1.88	
Total Bill	**$ 175.42**	**$ 478.58**	**$ 1,084.90**	**$ 1,691.23**	**$ 2,388.50**	**$ 911.85**	**$ 2,124.50**	**$ 3,337.14**	**$ 4,731.69**	**$ 1,345.12**	**$ 3,164.09**	**$ 4,983.06**	**$ 7,074.88**	**$ 1,778.38**	**$ 4,203.68**	**$ 6,628.98**	**$ 9,418.07**	
UNBUNDLED RATES - PROPOSED																		
Distribution																		
Distribution Charge @ $53.72	$ 54	$ 54	$ 54	$ 54	$ 54	$ 54	$ 54	$ 54	$ 54	$ 54	$ 54	$ 54	$ 54	$ 54	$ 54	$ 54	$ 54	
All kW @ $6.38/kW	$ 159	$ 159	$ 159	$ 159	$ 159	$ 319	$ 319	$ 319	$ 319	$ 478	$ 478	$ 478	$ 478	$ 638	$ 638	$ 638	$ 638	
All rkVA @ $0.25 /rkVA	$ 2	$ 2	$ 2	$ 2	$ 2	$ 4	$ 4	$ 4	$ 4	$ 6	$ 6	$ 6	$ 6	$ 8	$ 8	$ 8	$ 8	
Sub-Total	$ 215	$ 215	$ 215	$ 215	$ 215	$ 377	$ 377	$ 377	$ 377	$ 538	$ 538	$ 538	$ 538	$ 699	$ 699	$ 699	$ 699	
Riders																		
Phase IV Energy Efficiency Charge @ 0.129 ¢/kWh	$ -	$ 3	$ 10	$ 16	$ 24	$ 6	$ 19	$ 32	$ 47	$ 10	$ 29	$ 48	$ 71	$ 13	$ 39	$ 65	$ 94	
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Default Service Support Charge @ 0.111 ¢/kWh	$ -	$ 3	$ 8	$ 14	$ 20	$ 6	$ 17	$ 28	$ 41	$ 8	$ 25	$ 42	$ 61	$ 11	$ 33	$ 56	$ 81	
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kv	$ -	$ 0	$ 0	$ 1	$ 1	$ 0	$ 1	$ 2	$ 2	$ 0	$ 1	$ 2	$ 3	$ 1	$ 2	$ 3	$ 4	
Sub-Total	$ -	$ 6	$ 18	$ 31	$ 45	$ 12	$ 37	$ 62	$ 90	$ 18	$ 55	$ 92	$ 135	$ 25	$ 74	$ 123	$ 180	
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
PTC/HPS Charge																		
All kWh @ $ 0.11872 /kWh	$ -	$ 297	$ 890	$ 1,484	$ 2,167	$ 594	$ 1,781	$ 2,968	$ 4,333	$ 890	$ 2,671	$ 4,452	$ 6,500	$ 1,187	$ 3,562	$ 5,936	$ 8,667	
Sub Total	$ 215.12	$ 518.07	$ 1,123.97	$ 1,729.87	$ 2,426.66	$ 982.43	$ 2,194.23	$ 3,406.03	$ 4,799.60	$ 1,446.79	$ 3,264.49	$ 5,082.19	$ 7,172.55	$ 1,911.15	$ 4,334.75	$ 6,758.35	$ 9,545.49	
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Total Bill	**$ 215.12**	**$ 518.07**	**$ 1,123.97**	**$ 1,729.87**	**$ 2,426.66**	**$ 982.43**	**$ 2,194.23**	**$ 3,406.03**	**$ 4,799.60**	**$ 1,446.79**	**$ 3,264.49**	**$ 5,082.19**	**$ 7,172.55**	**$ 1,911.15**	**$ 4,334.75**	**$ 6,758.35**	**$ 9,545.49**	
% Increase	**22.64%**	**8.25%**	**3.60%**	**2.29%**	**1.60%**	**7.74%**	**3.28%**	**2.06%**	**1.44%**	**7.56%**	**3.17%**	**1.99%**	**1.38%**	**7.47%**	**3.12%**	**1.95%**	**1.35%**	

Met-Ed Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE GS-MEDIUM - THREE PHASE
With Demands 25-100 KW
At Average Levels of kWh Use

KW Demand																		
Total kW	250	250	250	250	250	250	250	250	250	400	400	400	400	400	400	400	400	
Hrs Use	0	100	200	300	400	500	600	730	900	100	200	300	400	500	600	730	900	
REACTIVE DEMAND																		
rkVA	77	77	77	77	77	77	77	77	77	124	124	124	124	124	124	124	124	
ENERGY USAGE																		
Monthly Energy Usage	0	25,000	50,000	75,000	100,000	125,000	150,000	182,500	225,000	40,000	80,000	120,000	160,000	200,000	240,000	292,000	360,000	
Total Energy Usage	0	25,000	50,000	75,000	100,000	125,000	150,000	182,500	225,000	40,000	80,000	120,000	160,000	200,000	240,000	292,000	360,000	
Total Proposed Bill	$ 1,667.80	$ 4,697.30	$ 7,726.80	$ 10,756.30	$ 13,785.80	$ 16,815.30	$ 19,844.80	$ 23,783.15	$ 28,933.30	$ 7,483.44	$ 12,330.64	$ 17,177.84	$ 22,025.04	$ 26,872.24	$ 31,719.44	$ 38,020.80	$ 46,261.04	
Total Current Bill	1,346.37	4,378.00	7,409.62	10,441.24	13,472.86	16,504.48	19,536.11	23,477.21	28,630.97	6,977.61	11,828.20	16,678.80	21,529.39	26,379.99	31,230.58	37,536.36	45,782.37	
Increase ($)	$ 321.42	$ 319.30	$ 317.18	$ 315.06	$ 312.93	$ 310.81	$ 308.69	$ 305.93	$ 302.32	$ 505.83	$ 502.44	$ 499.04	$ 495.65	$ 492.25	$ 488.86	$ 484.45	$ 478.67	
Increase (%)	23.87%	7.29%	4.28%	3.02%	2.32%	1.88%	1.58%	1.30%	1.06%	7.25%	4.25%	2.99%	2.30%	1.87%	1.6%	1.3%	1.0%	
Overall Increase (%)	3.45%	3.45%	3.45%	3.45%	3.45%	3.45%	3.45%	3.45%	3.45%	3.45%	3.45%	3.45%	3.45%	3.45%	3.45%	3.45%	3.45%	
UNBUNDLED RATES - CURRENT																		
Distribution																		
Distribution Charge @ $43.03	$ 43	$ 43	$ 43	$ 43	$ 43	$ 43	$ 43	$ 43	$ 43	$ 43	$ 43	$ 43	$ 43	$ 43	$ 43	$ 43	$ 43	
All kW @ $5.11/kW	$ 1,278	$ 1,278	$ 1,278	$ 1,278	$ 1,278	$ 1,278	$ 1,278	$ 1,278	$ 1,278	$ 2,044	$ 2,044	$ 2,044	$ 2,044	$ 2,044	$ 2,044	$ 2,044	$ 2,044	
All rkVA @ $0.20 /rkVA	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 25	$ 25	$ 25	$ 25	$ 25	$ 25	$ 25	$ 25	
Sub-Total	$ 1,336	$ 1,336	$ 1,336	$ 1,336	$ 1,336	$ 1,336	$ 1,336	$ 1,336	$ 1,336	$ 2,112	$ 2,112	$ 2,112	$ 2,112	$ 2,112	$ 2,112	$ 2,112	$ 2,112	
Riders																		
Phase IV Energy Efficiency Charge @ 0.129 ¢/kWh	$ -	$ 32	$ 65	$ 97	$ 129	$ 161	$ 194	$ 235	$ 290	$ 52	$ 103	$ 155	$ 206	$ 258	$ 310	$ 377	$ 464	
TCJA @ -3.910 %	$ (52)	$ (52)	$ (52)	$ (52)	$ (52)	$ (52)	$ (52)	$ (52)	$ (52)	$ (83)	$ (83)	$ (83)	$ (83)	$ (83)	$ (83)	$ (83)	$ (83)	
Smart Meter Charge @ $1.92	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	
Default Service Support Charge @ 0.111 ¢/kWh	$ -	$ 28	$ 56	$ 83	$ 111	$ 139	$ 167	$ 203	$ 250	$ 44	$ 89	$ 133	$ 178	$ 222	$ 266	$ 324	$ 400	
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kv	$ -	$ 2	$ 3	$ 5	$ 6	$ 8	$ 9	$ 11	$ 14	$ 2	$ 5	$ 7	$ 10	$ 12	$ 14	$ 18	$ 22	
Sub-Total	$ (50)	$ 11	$ 73	$ 134	$ 196	$ 257	$ 319	$ 399	$ 503	$ 18	$ 116	$ 215	$ 313	$ 411	$ 510	$ 638	$ 805	
DSIC @ 4.700 %	$ 60	$ 62	$ 63	$ 65	$ 66	$ 68	$ 70	$ 71	$ 74	$ 98	$ 100	$ 103	$ 105	$ 108	$ 110	$ 113	$ 117	
PTC/HPS Charge																		
All kWh @ $ 0.11872 /kWh	$ -	$ 2,968	$ 5,936	$ 8,904	$ 11,872	$ 14,840	$ 17,808	$ 21,666	$ 26,712	$ 4,749	$ 9,498	$ 14,246	$ 18,995	$ 23,744	$ 28,493	$ 34,666	$ 42,739	
Sub Total	$ 1,346.11	$ 4,377.12	$ 7,408.14	$ 10,439.15	$ 13,470.17	$ 16,501.18	$ 19,532.20	$ 23,472.52	$ 28,625.25	$ 6,976.21	$ 11,825.84	$ 16,675.46	$ 21,525.09	$ 26,374.71	$ 31,224.34	$ 37,528.85	$ 45,773.21	
STAS @ 0.02 %	$ 0.27	$ 0.88	$ 1.48	$ 2.09	$ 2.69	$ 3.30	$ 3.91	$ 4.69	$ 5.73	$ 1.40	$ 2.37	$ 3.34	$ 4.31	$ 5.27	$ 6.24	$ 7.51	$ 9.15	
Total Bill	**$ 1,346.37**	**$ 4,378.00**	**$ 7,409.62**	**$ 10,441.24**	**$ 13,472.86**	**$ 16,504.48**	**$ 19,536.11**	**$ 23,477.21**	**$ 28,630.97**	**$ 6,977.61**	**$ 11,828.20**	**$ 16,678.80**	**$ 21,529.39**	**$ 26,379.99**	**$ 31,230.58**	**$ 37,536.36**	**$ 45,782.37**	
UNBUNDLED RATES - PROPOSED																		
Distribution																		
Distribution Charge @ $53.72	$ 54	$ 54	$ 54	$ 54	$ 54	$ 54	$ 54	$ 54	$ 54	$ 54	$ 54	$ 54	$ 54	$ 54	$ 54	$ 54	$ 54	
All kW @ $6.38/kW	$ 1,595	$ 1,595	$ 1,595	$ 1,595	$ 1,595	$ 1,595	$ 1,595	$ 1,595	$ 1,595	$ 2,552	$ 2,552	$ 2,552	$ 2,552	$ 2,552	$ 2,552	$ 2,552	$ 2,552	
All rkVA @ $0.25 /rkVA	$ 19	$ 19	$ 19	$ 19	$ 19	$ 19	$ 19	$ 19	$ 19	$ 31	$ 31	$ 31	$ 31	$ 31	$ 31	$ 31	$ 31	
Sub-Total	$ 1,668	$ 1,668	$ 1,668	$ 1,668	$ 1,668	$ 1,668	$ 1,668	$ 1,668	$ 1,668	$ 2,636	$ 2,636	$ 2,636	$ 2,636	$ 2,636	$ 2,636	$ 2,636	$ 2,636	
Riders																		
Phase IV Energy Efficiency Charge @ 0.129 ¢/kWh	$ -	$ 32	$ 65	$ 97	$ 129	$ 161	$ 194	$ 235	$ 290	$ 52	$ 103	$ 155	$ 206	$ 258	$ 310	$ 377	$ 464	
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Default Service Support Charge @ 0.111 ¢/kWh	$ -	$ 28	$ 56	$ 83	$ 111	$ 139	$ 167	$ 203	$ 250	$ 44	$ 89	$ 133	$ 178	$ 222	$ 266	$ 324	$ 400	
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kv	$ -	$ 2	$ 3	$ 5	$ 6	$ 8	$ 9	$ 11	$ 14	$ 2	$ 5	$ 7	$ 10	$ 12	$ 14	$ 18	$ 22	
Sub-Total	$ -	$ 62	$ 123	$ 185	$ 246	$ 308	$ 369	$ 449	$ 554	$ 98	$ 197	$ 295	$ 394	$ 492	$ 590	$ 718	$ 886	
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
PTC/HPS Charge																		
All kWh @ $ 0.11872 /kWh	$ -	$ 2,968	$ 5,936	$ 8,904	$ 11,872	$ 14,840	$ 17,808	$ 21,666	$ 26,712	$ 4,749	$ 9,498	$ 14,246	$ 18,995	$ 23,744	$ 28,493	$ 34,666	$ 42,739	
Sub Total	$ 1,667.80	$ 4,697.30	$ 7,726.80	$ 10,756.30	$ 13,785.80	$ 16,815.30	$ 19,844.80	$ 23,783.15	$ 28,933.30	$ 7,483.44	$ 12,330.64	$ 17,177.84	$ 22,025.04	$ 26,872.24	$ 31,719.44	$ 38,020.80	$ 46,261.04	
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Total Bill	**$ 1,667.80**	**$ 4,697.30**	**$ 7,726.80**	**$ 10,756.30**	**$ 13,785.80**	**$ 16,815.30**	**$ 19,844.80**	**$ 23,783.15**	**$ 28,933.30**	**$ 7,483.44**	**$ 12,330.64**	**$ 17,177.84**	**$ 22,025.04**	**$ 26,872.24**	**$ 31,719.44**	**$ 38,020.80**	**$ 46,261.04**	
% Increase	**23.87%**	**7.29%**	**4.28%**	**3.02%**	**2.32%**	**1.88%**	**1.58%**	**1.30%**	**1.06%**	**7.25%**	**4.25%**	**2.99%**	**2.30%**	**1.87%**	**1.57%**	**1.29%**	**1.05%**	

Met-Ed Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.		Current			Pro Forma				
		Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue	Revenue Change	Percent Change
	SCHEDULE GS-Large (General Service Large)	*[a]*	*[b]*	*[c]=[a]x[b]*	*[e]=[a]+[d]*	*[f]*	*[g]=[e]x[f]*	*[h]=[g]-[c]*	*[i]=[h]/[c]*
1	Distribution								
2	Customer Charge	4,790	$ 270.09	$ 1,293,622	4,790	$ 339.18	$ 1,624,528	$ 330,906	25.6%
3	Demand Charge (kW)								
4	All kW	2,196,516	$ 4.16	9,137,508	2,196,516	$ 5.22	11,474,869	2,337,361	25.6%
5	All rkVa	1,061,690	$ 0.20	212,338	1,061,690	$ 0.25	266,654	54,316	25.6%
6	Energy Charge (kWh)								
7	All kWh	862,656,896	$ -	-	862,656,896	$ -	-	-	0.0%
8	**Total Base Normalized Distribution Revenues**			**$ 10,643,468**			**$ 13,366,051**	**$ 2,722,583**	25.6%
9	Rider Charges								
10	Smart Meter Technologies Charge (Per Bill)	4,790	$ 6.69	$ 32,042	4,790	$ -	$ -	$ (32,042)	
11	TCJA Voluntary Surcharge		-3.91%	(416,160)		0.00%	-	416,160	-100.0%
12	STAS		0.02%	18,393		0.00%	-	(18,393)	-100.0%
13	Distribution System Improvement Charge		4.70%	$ 509,423		0.00%	$ -	(509,423)	-100.0%
14	**Total Distribution Including Rider Charges**			**$ 10,787,167**			**$ 13,366,051**	**$ 2,578,884**	23.9%
15	Rider Charges								
16	Default Service Support Charge	1,810,755	$ 0.62100	1,124,479	1,810,755	$ 0.62100	1,124,479	-	0.0%
17	Universal Service Charge			-			-	-	0.0%
18	Solar Photovoltaic Requirements Charge	862,656,896	$ 0.00006	51,759	862,656,896	$ 0.00006	51,759	-	0.0%
19	Phase IV Energy Efficiency and Conservation Charge	1,810,755	$ 0.32000	579,442	1,810,755	$ 0.32000	579,442	-	0.0%
20	PTC/HPS Charge	862,656,896	$ 0.09209	79,442,074	862,656,896	$ 0.09209	79,442,074	-	0.0%
21	**Total Energy and Revenue**	862,656,896		**$ 91,984,921**	862,656,896		**$ 94,563,805**	**$ 2,578,884**	2.8%
22	Avg rate per kWh			$ 0.10663			$ 0.10962		
23	Proposed Increase						$ 2,578,884		
24	Percent Increase						2.80%		

Met-Ed Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE GS - LARGE
With Demands of 500 - 1,000 KW
At Average Levels of kWh Use

KW Demand																		
Total kW	500	500	500	500	500	500	750	750	750	750	750	750	1,000	1,000	1,000	1,000	1,000	
Hrs Use	0	200	300	400	500	730	200	300	400	500	730	900	200	300	400	500	730	
REACTIVE DEMAND																		
rkVA	242	242	242	242	242	242	363	363	363	363	363	363	483	483	483	483	483	
ENERGY USAGE																		
Monthly Energy Usage	0	100,000	150,000	200,000	250,000	365,000	150,000	225,000	300,000	375,000	547,500	675,000	200,000	300,000	400,000	500,000	730,000	
Total Energy Usage	0	100,000	150,000	200,000	250,000	365,000	150,000	225,000	300,000	375,000	547,500	675,000	200,000	300,000	400,000	500,000	730,000	
Total Proposed Bill	$ 3,482.44	$ 12,697.44	$ 17,304.94	$ 21,912.44	$ 26,519.94	$ 37,117.19	$ 18,876.57	$ 25,787.82	$ 32,699.07	$ 39,610.32	$ 55,506.19	$ 67,255.32	$ 25,055.70	$ 34,270.70	$ 43,485.70	$ 52,700.70	$ 73,895.20	
Total Current Bill	2,898.57	12,115.41	16,723.83	21,332.26	25,940.68	36,540.05	18,033.72	24,946.36	31,858.99	38,771.62	54,670.68	66,422.15	23,952.04	33,168.88	42,385.72	51,602.57	72,801.30	
Increase ($)	$ 583.87	$ 582.03	$ 581.11	$ 580.18	$ 579.26	$ 577.14	$ 842.84	$ 841.46	$ 840.08	$ 838.70	$ 835.52	$ 833.17	$ 1,103.66	$ 1,101.82	$ 1,099.98	$ 1,098.13	$ 1,093.89	
Increase (%)	20.14%	4.80%	3.47%	2.72%	2.23%	1.58%	4.67%	3.37%	2.64%	2.16%	1.53%	1.25%	4.61%	3.32%	2.6%	2.1%	1.5%	
Overall Increase (%)	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	
UNBUNDLED RATES - CURRENT																		
Distribution																		
Distribution Charge @ $270.09	$ 270	$ 270	$ 270	$ 270	$ 270	$ 270	$ 270	$ 270	$ 270	$ 270	$ 270	$ 270	$ 270	$ 270	$ 270	$ 270	$ 270	
All kW @ $4.16/kW	$ 2,080	$ 2,080	$ 2,080	$ 2,080	$ 2,080	$ 2,080	$ 3,120	$ 3,120	$ 3,120	$ 3,120	$ 3,120	$ 3,120	$ 4,160	$ 4,160	$ 4,160	$ 4,160	$ 4,160	
All rkVA @$ 0.20 /rkVA	$ 48	$ 48	$ 48	$ 48	$ 48	$ 48	$ 73	$ 73	$ 73	$ 73	$ 73	$ 73	$ 97	$ 97	$ 97	$ 97	$ 97	
Sub-Total	$ 2,398	$ 2,398	$ 2,398	$ 2,398	$ 2,398	$ 2,398	$ 3,463	$ 3,463	$ 3,463	$ 3,463	$ 3,463	$ 3,463	$ 4,527	$ 4,527	$ 4,527	$ 4,527	$ 4,527	
Riders																		
Phase IV Energy Efficiency Charge @ $ 0.32 /kW PLC	$ 160	$ 160	$ 160	$ 160	$ 160	$ 160	$ 240	$ 240	$ 240	$ 240	$ 240	$ 240	$ 320	$ 320	$ 320	$ 320	$ 320	
TCJA @ -3.910 %	$ (94)	$ (94)	$ (94)	$ (94)	$ (94)	$ (94)	$ (135)	$ (135)	$ (135)	$ (135)	$ (135)	$ (135)	$ (177)	$ (177)	$ (177)	$ (177)	$ (177)	
Smart Meter Charge @ $6.69	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	
Default Service Support Charge @$ 0.621 /kW NSPL	$ 311	$ 311	$ 311	$ 311	$ 311	$ 311	$ 466	$ 466	$ 466	$ 466	$ 466	$ 466	$ 621	$ 621	$ 621	$ 621	$ 621	
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kv	$ -	$ 6	$ 9	$ 12	$ 15	$ 22	$ 9	$ 14	$ 18	$ 23	$ 33	$ 41	$ 12	$ 18	$ 24	$ 30	$ 44	
Sub-Total	$ 383	$ 389	$ 392	$ 395	$ 398	$ 405	$ 586	$ 591	$ 595	$ 600	$ 610	$ 618	$ 783	$ 789	$ 795	$ 801	$ 814	
DSIC @ 4.700 %	$ 116	$ 116	$ 116	$ 116	$ 116	$ 116	$ 168	$ 168	$ 168	$ 168	$ 168	$ 168	$ 220	$ 220	$ 220	$ 220	$ 220	
PTC/HPS Charge																		
All kWh @ $ 0.09209 /kWh	$ -	$ 9,209	$ 13,814	$ 18,418	$ 23,023	$ 33,613	$ 13,814	$ 20,720	$ 27,627	$ 34,534	$ 50,419	$ 62,161	$ 18,418	$ 27,627	$ 36,836	$ 46,045	$ 67,226	
Sub Total	$ 2,897.99	$ 12,112.99	$ 16,720.49	$ 21,327.99	$ 25,935.49	$ 36,532.74	$ 18,030.12	$ 24,941.37	$ 31,852.62	$ 38,763.87	$ 54,659.74	$ 66,408.87	$ 23,947.25	$ 33,162.25	$ 42,377.25	$ 51,592.25	$ 72,786.75	
STAS @ 0.02 %	$ 0.58	$ 2.42	$ 3.34	$ 4.27	$ 5.19	$ 7.31	$ 3.61	$ 4.99	$ 6.37	$ 7.75	$ 10.93	$ 13.28	$ 4.79	$ 6.63	$ 8.48	$ 10.32	$ 14.56	
Total Bill	**$ 2,898.57**	**$ 12,115.41**	**$ 16,723.83**	**$ 21,332.26**	**$ 25,940.68**	**$ 36,540.05**	**$ 18,033.72**	**$ 24,946.36**	**$ 31,858.99**	**$ 38,771.62**	**$ 54,670.68**	**$ 66,422.15**	**$ 23,952.04**	**$ 33,168.88**	**$ 42,385.72**	**$ 51,602.57**	**$ 72,801.30**	
UNBUNDLED RATES - PROPOSED																		
Distribution																		
Distribution Charge @ $339.18	$ 339	$ 339	$ 339	$ 339	$ 339	$ 339	$ 339	$ 339	$ 339	$ 339	$ 339	$ 339	$ 339	$ 339	$ 339	$ 339	$ 339	
All kW @ $5.22/kW	$ 2,612	$ 2,612	$ 2,612	$ 2,612	$ 2,612	$ 2,612	$ 3,918	$ 3,918	$ 3,918	$ 3,918	$ 3,918	$ 3,918	$ 5,224	$ 5,224	$ 5,224	$ 5,224	$ 5,224	
All rkVA @$ 0.25 /rkVA	$ 61	$ 61	$ 61	$ 61	$ 61	$ 61	$ 91	$ 91	$ 91	$ 91	$ 91	$ 91	$ 121	$ 121	$ 121	$ 121	$ 121	
Sub-Total	$ 3,012	$ 3,012	$ 3,012	$ 3,012	$ 3,012	$ 3,012	$ 4,348	$ 4,348	$ 4,348	$ 4,348	$ 4,348	$ 4,348	$ 5,685	$ 5,685	$ 5,685	$ 5,685	$ 5,685	
Riders																		
Phase IV Energy Efficiency Charge @ $ 0.32 /kW PLC	$ 160	$ 160	$ 160	$ 160	$ 160	$ 160	$ 240	$ 240	$ 240	$ 240	$ 240	$ 240	$ 320	$ 320	$ 320	$ 320	$ 320	
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Default Service Support Charge @$ 0.621 /kW NSPL	$ 311	$ 311	$ 311	$ 311	$ 311	$ 311	$ 466	$ 466	$ 466	$ 466	$ 466	$ 466	$ 621	$ 621	$ 621	$ 621	$ 621	
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kv	$ -	$ 6	$ 9	$ 12	$ 15	$ 22	$ 9	$ 14	$ 18	$ 23	$ 33	$ 41	$ 12	$ 18	$ 24	$ 30	$ 44	
Sub-Total	$ 471	$ 477	$ 480	$ 483	$ 486	$ 492	$ 715	$ 719	$ 724	$ 728	$ 739	$ 746	$ 953	$ 959	$ 965	$ 971	$ 985	
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
PTC/HPS Charge																		
All kWh @ $ 0.09209 /kWh	$ -	$ 9,209	$ 13,814	$ 18,418	$ 23,023	$ 33,613	$ 13,814	$ 20,720	$ 27,627	$ 34,534	$ 50,419	$ 62,161	$ 18,418	$ 27,627	$ 36,836	$ 46,045	$ 67,226	
Sub Total	$ 3,482.44	$ 12,697.44	$ 17,304.94	$ 21,912.44	$ 26,519.94	$ 37,117.19	$ 18,876.57	$ 25,787.82	$ 32,699.07	$ 39,610.32	$ 55,506.19	$ 67,255.32	$ 25,055.70	$ 34,270.70	$ 43,485.70	$ 52,700.70	$ 73,895.20	
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Total Bill	**$ 3,482.44**	**$ 12,697.44**	**$ 17,304.94**	**$ 21,912.44**	**$ 26,519.94**	**$ 37,117.19**	**$ 18,876.57**	**$ 25,787.82**	**$ 32,699.07**	**$ 39,610.32**	**$ 55,506.19**	**$ 67,255.32**	**$ 25,055.70**	**$ 34,270.70**	**$ 43,485.70**	**$ 52,700.70**	**$ 73,895.20**	
% Increase	**20.14%**	**4.80%**	**3.47%**	**2.72%**	**2.23%**	**1.58%**	**4.67%**	**3.37%**	**2.64%**	**2.16%**	**1.53%**	**1.25%**	**4.61%**	**3.32%**	**2.60%**	**2.13%**	**1.50%**	

Met-Ed Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE GS - LARGE
With Demands of 1,500 - 3,000 KW
At Average Levels of kWh Use

KW Demand																		
Total kW	1,500	1,500	1,500	1,500	1,500	2,000	2,000	2,000	2,000	2,500	2,500	2,500	2,500	3,000	3,000	3,000	3,000	
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730	
REACTIVE DEMAND																		
rkVA	725	725	725	725	725	967	967	967	967	1,208	1,208	1,208	1,208	1,450	1,450	1,450	1,450	
ENERGY USAGE																		
Monthly Energy Usage	0	150,000	450,000	750,000	1,095,000	200,000	600,000	1,000,000	1,460,000	250,000	750,000	1,250,000	1,825,000	300,000	900,000	1,500,000	2,190,000	
Total Energy Usage	0	150,000	450,000	750,000	1,095,000	200,000	600,000	1,000,000	1,460,000	250,000	750,000	1,250,000	1,825,000	300,000	900,000	1,500,000	2,190,000	
Total Proposed Bill	$ 9,768.96	$ 23,591.46	$ 51,236.46	$ 78,881.46	$ 110,673.21	$ 31,342.22	$ 68,202.22	$ 105,062.22	$ 147,451.22	$ 39,092.98	$ 85,167.98	$ 131,242.98	$ 184,229.23	$ 46,843.74	$ 102,133.74	$ 157,423.74	$ 221,007.24	
Total Current Bill	8,138.13	21,963.40	49,613.93	77,264.45	109,062.56	29,191.60	66,058.97	102,926.34	145,323.82	36,419.80	82,504.02	128,588.23	181,585.08	43,648.01	98,949.06	154,250.12	217,846.34	
Increase ($)	$ 1,630.83	$ 1,628.06	$ 1,622.53	$ 1,617.00	$ 1,610.65	$ 2,150.62	$ 2,143.25	$ 2,135.88	$ 2,127.40	$ 2,673.18	$ 2,663.96	$ 2,654.75	$ 2,644.15	$ 3,195.73	$ 3,184.68	$ 3,173.62	$ 3,160.90	
Increase (%)	20.04%	7.41%	3.27%	2.09%	1.48%	7.37%	3.24%	2.08%	1.46%	7.34%	3.23%	2.06%	1.46%	7.32%	3.2%	2.1%	1.5%	
Overall Increase (%)	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	
UNBUNDLED RATES - CURRENT																		
Distribution																		
Distribution Charge @ $270.09	$ 270	$ 270	$ 270	$ 270	$ 270	$ 270	$ 270	$ 270	$ 270	$ 270	$ 270	$ 270	$ 270	$ 270	$ 270	$ 270	$ 270	
All kW @ $4.16/kW	$ 6,240	$ 6,240	$ 6,240	$ 6,240	$ 6,240	$ 8,320	$ 8,320	$ 8,320	$ 8,320	$ 10,400	$ 10,400	$ 10,400	$ 10,400	$ 12,480	$ 12,480	$ 12,480	$ 12,480	
All rkVA @$ 0.20 /rkVA	$ 145	$ 145	$ 145	$ 145	$ 145	$ 193	$ 193	$ 193	$ 193	$ 242	$ 242	$ 242	$ 242	$ 290	$ 290	$ 290	$ 290	
Sub-Total	$ 6,655	$ 6,655	$ 6,655	$ 6,655	$ 6,655	$ 8,783	$ 8,783	$ 8,783	$ 8,783	$ 10,912	$ 10,912	$ 10,912	$ 10,912	$ 13,040	$ 13,040	$ 13,040	$ 13,040	
Riders																		
Phase IV Energy Efficiency Charge @ $ 0.32 /kW PLC	$ 480	$ 480	$ 480	$ 480	$ 480	$ 640	$ 640	$ 640	$ 640	$ 800	$ 800	$ 800	$ 800	$ 960	$ 960	$ 960	$ 960	
TCJA @ -3.910 %	$ (260)	$ (260)	$ (260)	$ (260)	$ (260)	$ (343)	$ (343)	$ (343)	$ (343)	$ (427)	$ (427)	$ (427)	$ (427)	$ (510)	$ (510)	$ (510)	$ (510)	
Smart Meter Charge @ $6.69	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	
Default Service Support Charge @$ 0.621 /kW NSPL	$ 932	$ 932	$ 932	$ 932	$ 932	$ 1,242	$ 1,242	$ 1,242	$ 1,242	$ 1,553	$ 1,553	$ 1,553	$ 1,553	$ 1,863	$ 1,863	$ 1,863	$ 1,863	
Solar Photovoltaic Requirements Charge @ 0.006 ¢/k	$ -	$ 9	$ 27	$ 45	$ 66	$ 12	$ 36	$ 60	$ 88	$ 15	$ 45	$ 75	$ 110	$ 18	$ 54	$ 90	$ 131	
Sub-Total	$ 1,158	$ 1,167	$ 1,185	$ 1,203	$ 1,224	$ 1,557	$ 1,581	$ 1,605	$ 1,633	$ 1,948	$ 1,978	$ 2,008	$ 2,042	$ 2,338	$ 2,374	$ 2,410	$ 2,451	
DSIC @ 4.700 %	$ 323	$ 323	$ 323	$ 323	$ 323	$ 427	$ 427	$ 427	$ 427	$ 531	$ 531	$ 531	$ 531	$ 634	$ 634	$ 634	$ 634	
PTC/HPS Charge																		
All kWh @ $ 0.09209 /kWh	$ -	$ 13,814	$ 41,441	$ 69,068	$ 100,839	$ 18,418	$ 55,254	$ 92,090	$ 134,451	$ 23,023	$ 69,068	$ 115,113	$ 168,064	$ 27,627	$ 82,881	$ 138,135	$ 201,677	
Sub Total	$ 8,136.51	$ 21,959.01	$ 49,604.01	$ 77,249.01	$ 109,040.76	$ 29,185.76	$ 66,045.76	$ 102,905.76	$ 145,294.76	$ 36,412.52	$ 82,487.52	$ 128,562.52	$ 181,548.77	$ 43,639.28	$ 98,929.28	$ 154,219.28	$ 217,802.78	
STAS @ 0.02 %	$ 1.63	$ 4.39	$ 9.92	$ 15.45	$ 21.81	$ 5.84	$ 13.21	$ 20.58	$ 29.06	$ 7.28	$ 16.50	$ 25.71	$ 36.31	$ 8.73	$ 19.79	$ 30.84	$ 43.56	
Total Bill	**$ 8,138.13**	**$ 21,963.40**	**$ 49,613.93**	**$ 77,264.45**	**$ 109,062.56**	**$ 29,191.60**	**$ 66,058.97**	**$ 102,926.34**	**$ 145,323.82**	**$ 36,419.80**	**$ 82,504.02**	**$ 128,588.23**	**$ 181,585.08**	**$ 43,648.01**	**$ 98,949.06**	**$ 154,250.12**	**$ 217,846.34**	
UNBUNDLED RATES - PROPOSED																		
Distribution																		
Distribution Charge @ $339.18	$ 339	$ 339	$ 339	$ 339	$ 339	$ 339	$ 339	$ 339	$ 339	$ 339	$ 339	$ 339	$ 339	$ 339	$ 339	$ 339	$ 339	
All kW @ $5.22/kW	$ 7,836	$ 7,836	$ 7,836	$ 7,836	$ 7,836	$ 10,448	$ 10,448	$ 10,448	$ 10,448	$ 13,060	$ 13,060	$ 13,060	$ 13,060	$ 15,672	$ 15,672	$ 15,672	$ 15,672	
All rkVA @$ 0.25 /rkVA	$ 182	$ 182	$ 182	$ 182	$ 182	$ 243	$ 243	$ 243	$ 243	$ 303	$ 303	$ 303	$ 303	$ 364	$ 364	$ 364	$ 364	
Sub-Total	$ 8,357	$ 8,357	$ 8,357	$ 8,357	$ 8,357	$ 11,030	$ 11,030	$ 11,030	$ 11,030	$ 13,703	$ 13,703	$ 13,703	$ 13,703	$ 16,376	$ 16,376	$ 16,376	$ 16,376	
Riders																		
Phase IV Energy Efficiency Charge @ $ 0.32 /kW PLC	$ 480	$ 480	$ 480	$ 480	$ 480	$ 640	$ 640	$ 640	$ 640	$ 800	$ 800	$ 800	$ 800	$ 960	$ 960	$ 960	$ 960	
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Default Service Support Charge @$ 0.621 /kW NSPL	$ 932	$ 932	$ 932	$ 932	$ 932	$ 1,242	$ 1,242	$ 1,242	$ 1,242	$ 1,553	$ 1,553	$ 1,553	$ 1,553	$ 1,863	$ 1,863	$ 1,863	$ 1,863	
Solar Photovoltaic Requirements Charge @ 0.006 ¢/k	$ -	$ 9	$ 27	$ 45	$ 66	$ 12	$ 36	$ 60	$ 88	$ 15	$ 45	$ 75	$ 110	$ 18	$ 54	$ 90	$ 131	
Sub-Total	$ 1,412	$ 1,421	$ 1,439	$ 1,457	$ 1,477	$ 1,894	$ 1,918	$ 1,942	$ 1,970	$ 2,368	$ 2,398	$ 2,428	$ 2,462	$ 2,841	$ 2,877	$ 2,913	$ 2,954	
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
PTC/HPS Charge																		
All kWh @ $ 0.09209 /kWh	$ -	$ 13,814	$ 41,441	$ 69,068	$ 100,839	$ 18,418	$ 55,254	$ 92,090	$ 134,451	$ 23,023	$ 69,068	$ 115,113	$ 168,064	$ 27,627	$ 82,881	$ 138,135	$ 201,677	
Sub Total	$ 9,768.96	$ 23,591.46	$ 51,236.46	$ 78,881.46	$ 110,673.21	$ 31,342.22	$ 68,202.22	$ 105,062.22	$ 147,451.22	$ 39,092.98	$ 85,167.98	$ 131,242.98	$ 184,229.23	$ 46,843.74	$ 102,133.74	$ 157,423.74	$ 221,007.24	
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Total Bill	**$ 9,768.96**	**$ 23,591.46**	**$ 51,236.46**	**$ 78,881.46**	**$ 110,673.21**	**$ 31,342.22**	**$ 68,202.22**	**$ 105,062.22**	**$ 147,451.22**	**$ 39,092.98**	**$ 85,167.98**	**$ 131,242.98**	**$ 184,229.23**	**$ 46,843.74**	**$ 102,133.74**	**$ 157,423.74**	**$ 221,007.24**	
% Increase	**20.04%**	**7.41%**	**3.27%**	**2.09%**	**1.48%**	**7.37%**	**3.24%**	**2.08%**	**1.46%**	**7.34%**	**3.23%**	**2.06%**	**1.46%**	**7.32%**	**3.22%**	**2.06%**	**1.45%**	

Met-Ed Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.		Current			Pro Forma				
		Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue	Revenue Change	Percent Change
	SCHEDULE GP (General Primary Service)	*[a]*	*[b]*	*[c]=[a]x[b]*	*[e]=[a]+[d]*	*[f]*	*[g]=[e]x[f]*	*[h]=[g]-[c]*	*[i]=[h]/[c]*
1	Distribution								
2	Customer Charge	6,981	$ 951.53	$ 6,642,388	6,981	$ 1,205.49	$ 8,415,197	$1,772,809	26.7%
3	Demand Charge (kW)								
4	All kW	6,554,863	$ 2.98	19,533,492	6,554,863	$ 3.78	24,746,854	$5,213,362	26.7%
5	All rkVa	944,343	$ 0.20	188,869	944,343	$ 0.25	239,276	$50,407	26.7%
6	Backup Demand kW						-	$0	0.0%
7	Energy Charge (kWh)								
8	All kWh	2,723,839,928	$ -	-	2,723,839,928	$ -	-	$0	0.0%
9	**Total Base Normalized Distribution Revenues**			**$ 26,364,749**			**$ 33,401,327**	$7,036,578	26.7%
10	Rider Charges								
11	Smart Meter Technologies Charge (Per Bill)	6,981	$ 6.69	$ 46,701	6,981	$ -	$ -	($46,701)	
12	TCJA Voluntary Surcharge		-3.91%	(1,030,862)		0.00%	-	1,030,862	-100.0%
13	STAS		0.02%	56,470		0.00%	-	(56,470)	-100.0%
14	Distribution System Improvement Charge		4.70%	$ 1,268,020		0.00%	$ -	($1,268,020)	-100.0%
15	**Total Distribution Including Rider Charges**			**$ 26,705,079**			**$ 33,401,327**	$6,696,248	25.1%
16	Rider Charges								
17	Default Service Support Charge	4,995,504	$ 0.62100	3,102,208	4,995,504	$ 0.62100	3,102,208	-	0.0%
18	Universal Service Charge			-			-	-	0.0%
19	Solar Photovoltaic Requirements Charge	2,723,839,928	$ 0.00006	163,430	2,723,839,928	$ 0.00006	163,430	-	0.0%
20	Phase IV Energy Efficiency and Conservation Charge	4,995,504	$ 0.32000	1,598,561	4,995,504	$ 0.32000	1,598,561	-	0.0%
21	PTC/HPS Charge	2,723,839,928	$ 0.09209	250,838,419	2,723,839,928	$ 0.09209	250,838,419	-	0.0%
22	**Total Energy and Revenue**	2,723,839,928		**$ 282,407,698**	2,723,839,928		**$ 289,103,946**	**$ 6,696,248**	2.4%
23	Avg rate per kWh			$ 0.10368			$ 0.10614		
24	Proposed Increase						$ 6,696,248		
25	Percent Increase						2.37%		

Met-Ed Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE GP
With Demands of 25 - 150 KW
At Average Levels of kWh Use

KW Demand																		
Total kW	25	25	25	25	25	50	50	50	50	100	100	100	100	150	150	150	150	
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730	
REACTIVE DEMAND																		
rkVA	4	4	4	4	4	7	7	7	7	14	14	14	14	22	22	22	22	
ENERGY USAGE																		
Monthly Energy Usage	0	2,500	7,500	12,500	18,250	5,000	15,000	25,000	36,500	10,000	30,000	50,000	73,000	15,000	45,000	75,000	109,500	
Total Energy Usage	0	2,500	7,500	12,500	18,250	5,000	15,000	25,000	36,500	10,000	30,000	50,000	73,000	15,000	45,000	75,000	109,500	
Total Proposed Bill	$ 1,324.31	$ 1,554.68	$ 2,015.43	$ 2,476.18	$ 3,006.05	$ 1,903.88	$ 2,825.38	$ 3,746.88	$ 4,806.60	$ 2,602.27	$ 4,445.27	$ 6,288.27	$ 8,407.72	$ 3,300.66	$ 6,065.16	$ 8,829.66	$ 12,008.84	
Total Current Bill	1,064.09	1,294.51	1,755.36	2,216.20	2,746.17	1,624.53	2,546.22	3,467.90	4,527.84	2,284.57	4,127.94	5,971.31	8,091.18	2,944.61	5,709.66	8,474.71	11,654.52	
Increase ($)	$ 260.22	$ 260.17	$ 260.08	$ 259.98	$ 259.88	$ 279.35	$ 279.16	$ 278.98	$ 278.77	$ 317.70	$ 317.33	$ 316.97	$ 316.54	$ 356.06	$ 355.51	$ 354.95	$ 354.32	
Increase (%)	24.45%	20.10%	14.82%	11.73%	9.46%	17.20%	10.96%	8.04%	6.16%	13.91%	7.69%	5.31%	3.91%	12.09%	6.2%	4.2%	3.0%	
Overall Increase (%)	2.37%	2.37%	2.37%	2.37%	2.37%	2.37%	2.37%	2.37%	2.37%	2.37%	2.37%	2.37%	2.37%	2.37%	2.37%	2.37%	2.37%	
UNBUNDLED RATES - CURRENT																		
Distribution																		
Distribution Charge @ $951.53	$ 952	$ 952	$ 952	$ 952	$ 952	$ 952	$ 952	$ 952	$ 952	$ 952	$ 952	$ 952	$ 952	$ 952	$ 952	$ 952	$ 952	
All kW @ $2.98/kW	$ 75	$ 75	$ 75	$ 75	$ 75	$ 149	$ 149	$ 149	$ 149	$ 298	$ 298	$ 298	$ 298	$ 447	$ 447	$ 447	$ 447	
All rkVA @$ 0.20 /rkVA	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 3	$ 3	$ 3	$ 3	$ 4	$ 4	$ 4	$ 4	
Sub-Total	$ 1,027	$ 1,027	$ 1,027	$ 1,027	$ 1,027	$ 1,102	$ 1,102	$ 1,102	$ 1,102	$ 1,252	$ 1,252	$ 1,252	$ 1,252	$ 1,403	$ 1,403	$ 1,403	$ 1,403	
Riders																		
Phase IV Energy Efficiency Charge @ $ 0.32 /kW PLC	$ 8	$ 8	$ 8	$ 8	$ 8	$ 16	$ 16	$ 16	$ 16	$ 32	$ 32	$ 32	$ 32	$ 48	$ 48	$ 48	$ 48	
TCJA @ -3.910 %	$ (40)	$ (40)	$ (40)	$ (40)	$ (40)	$ (43)	$ (43)	$ (43)	$ (43)	$ (49)	$ (49)	$ (49)	$ (49)	$ (55)	$ (55)	$ (55)	$ (55)	
Smart Meter Charge @ $6.69	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	
Default Service Support Charge @$ 0.621 /kW NSPL	$ 16	$ 16	$ 16	$ 16	$ 16	$ 31	$ 31	$ 31	$ 31	$ 62	$ 62	$ 62	$ 62	$ 93	$ 93	$ 93	$ 93	
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kv	$ -	$ 0	$ 0	$ 1	$ 1	$ 0	$ 1	$ 2	$ 2	$ 1	$ 2	$ 3	$ 4	$ 1	$ 3	$ 5	$ 7	
Sub-Total	$ (10)	$ (10)	$ (9)	$ (9)	$ (9)	$ 11	$ 12	$ 12	$ 13	$ 52	$ 54	$ 55	$ 56	$ 94	$ 96	$ 97	$ 100	
DSIC @ 4.700 %	$ 47	$ 47	$ 47	$ 47	$ 47	$ 51	$ 51	$ 51	$ 51	$ 58	$ 58	$ 58	$ 58	$ 66	$ 66	$ 66	$ 66	
PTC/HPS Charge																		
All kWh @ $ 0.09209 /kWh	$ -	$ 230	$ 691	$ 1,151	$ 1,681	$ 460	$ 1,381	$ 2,302	$ 3,361	$ 921	$ 2,763	$ 4,605	$ 6,723	$ 1,381	$ 4,144	$ 6,907	$ 10,084	
Sub Total	$ 1,063.88	$ 1,294.26	$ 1,755.01	$ 2,215.76	$ 2,745.62	$ 1,624.21	$ 2,545.71	$ 3,467.21	$ 4,526.93	$ 2,284.11	$ 4,127.11	$ 5,970.11	$ 8,089.56	$ 2,944.02	$ 5,708.52	$ 8,473.02	$ 11,652.19	
STAS @ 0.02 %	$ 0.21	$ 0.26	$ 0.35	$ 0.44	$ 0.55	$ 0.32	$ 0.51	$ 0.69	$ 0.91	$ 0.46	$ 0.83	$ 1.19	$ 1.62	$ 0.59	$ 1.14	$ 1.69	$ 2.33	
Total Bill	**$ 1,064.09**	**$ 1,294.51**	**$ 1,755.36**	**$ 2,216.20**	**$ 2,746.17**	**$ 1,624.53**	**$ 2,546.22**	**$ 3,467.90**	**$ 4,527.84**	**$ 2,284.57**	**$ 4,127.94**	**$ 5,971.31**	**$ 8,091.18**	**$ 2,944.61**	**$ 5,709.66**	**$ 8,474.71**	**$ 11,654.52**	
UNBUNDLED RATES - PROPOSED																		
Distribution																		
Distribution Charge @ $1,205.49	$ 1,205	$ 1,205	$ 1,205	$ 1,205	$ 1,205	$ 1,205	$ 1,205	$ 1,205	$ 1,205	$ 1,205	$ 1,205	$ 1,205	$ 1,205	$ 1,205	$ 1,205	$ 1,205	$ 1,205	
All kW @ $3.78/kW	$ 94	$ 94	$ 94	$ 94	$ 94	$ 189	$ 189	$ 189	$ 189	$ 378	$ 378	$ 378	$ 378	$ 566	$ 566	$ 566	$ 566	
All rkVA @$ 0.25 /rkVA	$ 1	$ 1	$ 1	$ 1	$ 1	$ 2	$ 2	$ 2	$ 2	$ 4	$ 4	$ 4	$ 4	$ 5	$ 5	$ 5	$ 5	
Sub-Total	$ 1,301	$ 1,301	$ 1,301	$ 1,301	$ 1,301	$ 1,396	$ 1,396	$ 1,396	$ 1,396	$ 1,587	$ 1,587	$ 1,587	$ 1,587	$ 1,777	$ 1,777	$ 1,777	$ 1,777	
Riders																		
Phase IV Energy Efficiency Charge @ $ 0.32 /kW PLC	$ 8	$ 8	$ 8	$ 8	$ 8	$ 16	$ 16	$ 16	$ 16	$ 32	$ 32	$ 32	$ 32	$ 48	$ 48	$ 48	$ 48	
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Default Service Support Charge @$ 0.621 /kW NSPL	$ 16	$ 16	$ 16	$ 16	$ 16	$ 31	$ 31	$ 31	$ 31	$ 62	$ 62	$ 62	$ 62	$ 93	$ 93	$ 93	$ 93	
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kv	$ -	$ 0	$ 0	$ 1	$ 1	$ 0	$ 1	$ 2	$ 2	$ 1	$ 2	$ 3	$ 4	$ 1	$ 3	$ 5	$ 7	
Sub-Total	$ 24	$ 24	$ 24	$ 24	$ 25	$ 47	$ 48	$ 49	$ 49	$ 95	$ 96	$ 97	$ 98	$ 142	$ 144	$ 146	$ 148	
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
PTC/HPS Charge																		
All kWh @ $ 0.09209 /kWh	$ -	$ 230	$ 691	$ 1,151	$ 1,681	$ 460	$ 1,381	$ 2,302	$ 3,361	$ 921	$ 2,763	$ 4,605	$ 6,723	$ 1,381	$ 4,144	$ 6,907	$ 10,084	
Sub Total	$ 1,324.31	$ 1,554.68	$ 2,015.43	$ 2,476.18	$ 3,006.05	$ 1,903.88	$ 2,825.38	$ 3,746.88	$ 4,806.60	$ 2,602.27	$ 4,445.27	$ 6,288.27	$ 8,407.72	$ 3,300.66	$ 6,065.16	$ 8,829.66	$ 12,008.84	
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Total Bill	**$ 1,324.31**	**$ 1,554.68**	**$ 2,015.43**	**$ 2,476.18**	**$ 3,006.05**	**$ 1,903.88**	**$ 2,825.38**	**$ 3,746.88**	**$ 4,806.60**	**$ 2,602.27**	**$ 4,445.27**	**$ 6,288.27**	**$ 8,407.72**	**$ 3,300.66**	**$ 6,065.16**	**$ 8,829.66**	**$ 12,008.84**	
% Increase	**24.45%**	**20.10%**	**14.82%**	**11.73%**	**9.46%**	**17.20%**	**10.96%**	**8.04%**	**6.16%**	**13.91%**	**7.69%**	**5.31%**	**3.91%**	**12.09%**	**6.23%**	**4.19%**	**3.04%**	

Met-Ed Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE GP
With Demands of 250 - 1,000 KW
At Average Levels of kWh Use

KW Demand																		
Total kW	250	250	250	250	250	500	500	500	500	750	750	750	750	1,000	1,000	1,000	1,000	
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730	
REACTIVE DEMAND																		
rkVA	36	36	36	36	36	72	72	72	72	108	108	108	108	144	144	144	144	
ENERGY USAGE																		
Monthly Energy Usage	0	25,000	75,000	125,000	182,500	50,000	150,000	250,000	365,000	75,000	225,000	375,000	547,500	100,000	300,000	500,000	730,000	
Total Energy Usage	0	25,000	75,000	125,000	182,500	50,000	150,000	250,000	365,000	75,000	225,000	375,000	547,500	100,000	300,000	500,000	730,000	
Total Proposed Bill	$ 2,393.70	$ 4,697.45	$ 9,304.95	$ 13,912.45	$ 19,211.07	$ 8,189.41	$ 17,404.41	$ 26,619.41	$ 37,216.66	$ 11,681.37	$ 25,503.87	$ 39,326.37	$ 55,222.25	$ 15,173.33	$ 33,603.33	$ 52,033.33	$ 73,227.83	
Total Current Bill	1,960.47	4,264.68	8,873.10	13,481.52	18,781.21	7,564.86	16,781.71	25,998.55	36,597.92	10,865.05	24,690.31	38,515.57	54,414.63	14,165.23	32,598.92	51,032.60	72,231.34	
Increase ($)	$ 433.23	$ 432.77	$ 431.85	$ 430.93	$ 429.87	$ 624.55	$ 622.70	$ 620.86	$ 618.74	$ 816.33	$ 813.56	$ 810.80	$ 807.62	$ 1,008.10	$ 1,004.42	$ 1,000.73	$ 996.49	
Increase (%)	22.10%	10.15%	4.87%	3.20%	2.29%	8.26%	3.71%	2.39%	1.69%	7.51%	3.30%	2.11%	1.48%	7.12%	3.1%	2.0%	1.4%	
Overall Increase (%)	2.37%	2.37%	2.37%	2.37%	2.37%	2.37%	2.37%	2.37%	2.37%	2.37%	2.37%	2.37%	2.37%	2.37%	2.37%	2.37%	2.37%	
UNBUNDLED RATES - CURRENT																		
Distribution																		
Distribution Charge @ $951.53	$ 952	$ 952	$ 952	$ 952	$ 952	$ 952	$ 952	$ 952	$ 952	$ 952	$ 952	$ 952	$ 952	$ 952	$ 952	$ 952	$ 952	
All kW @ $2.98/kW	$ 745	$ 745	$ 745	$ 745	$ 745	$ 1,490	$ 1,490	$ 1,490	$ 1,490	$ 2,235	$ 2,235	$ 2,235	$ 2,235	$ 2,980	$ 2,980	$ 2,980	$ 2,980	
All rkVA @$ 0.20 /rkVA	$ 7	$ 7	$ 7	$ 7	$ 7	$ 14	$ 14	$ 14	$ 14	$ 22	$ 22	$ 22	$ 22	$ 29	$ 29	$ 29	$ 29	
Sub-Total	$ 1,704	$ 1,704	$ 1,704	$ 1,704	$ 1,704	$ 2,456	$ 2,456	$ 2,456	$ 2,456	$ 3,208	$ 3,208	$ 3,208	$ 3,208	$ 3,960	$ 3,960	$ 3,960	$ 3,960	
Riders																		
Phase IV Energy Efficiency Charge @ $ 0.32 /kW PLC	$ 80	$ 80	$ 80	$ 80	$ 80	$ 160	$ 160	$ 160	$ 160	$ 240	$ 240	$ 240	$ 240	$ 320	$ 320	$ 320	$ 320	
TCJA @ -3.910 %	$ (67)	$ (67)	$ (67)	$ (67)	$ (67)	$ (96)	$ (96)	$ (96)	$ (96)	$ (125)	$ (125)	$ (125)	$ (125)	$ (155)	$ (155)	$ (155)	$ (155)	
Smart Meter Charge @ $6.69	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	
Default Service Support Charge @$ 0.621 /kW NSPL	$ 155	$ 155	$ 155	$ 155	$ 155	$ 311	$ 311	$ 311	$ 311	$ 466	$ 466	$ 466	$ 466	$ 621	$ 621	$ 621	$ 621	
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kv	$ -	$ 2	$ 5	$ 8	$ 11	$ 3	$ 9	$ 15	$ 22	$ 5	$ 14	$ 23	$ 33	$ 6	$ 18	$ 30	$ 44	
Sub-Total	$ 175	$ 177	$ 180	$ 183	$ 186	$ 384	$ 390	$ 396	$ 403	$ 592	$ 601	$ 610	$ 620	$ 799	$ 811	$ 823	$ 837	
DSIC @ 4.700 %	$ 81	$ 81	$ 81	$ 81	$ 81	$ 119	$ 119	$ 119	$ 119	$ 156	$ 156	$ 156	$ 156	$ 194	$ 194	$ 194	$ 194	
PTC/HPS Charge																		
All kWh @ $ 0.09209 /kWh	$ -	$ 2,302	$ 6,907	$ 11,511	$ 16,806	$ 4,605	$ 13,814	$ 23,023	$ 33,613	$ 6,907	$ 20,720	$ 34,534	$ 50,419	$ 9,209	$ 27,627	$ 46,045	$ 67,226	
Sub Total	$ 1,960.08	$ 4,263.83	$ 8,871.33	$ 13,478.83	$ 18,777.45	$ 7,563.35	$ 16,778.35	$ 25,993.35	$ 36,590.60	$ 10,862.87	$ 24,685.37	$ 38,507.87	$ 54,403.75	$ 14,162.40	$ 32,592.40	$ 51,022.40	$ 72,216.90	
STAS @ 0.02 %	$ 0.39	$ 0.85	$ 1.77	$ 2.70	$ 3.76	$ 1.51	$ 3.36	$ 5.20	$ 7.32	$ 2.17	$ 4.94	$ 7.70	$ 10.88	$ 2.83	$ 6.52	$ 10.20	$ 14.44	
Total Bill	**$ 1,960.47**	**$ 4,264.68**	**$ 8,873.10**	**$ 13,481.52**	**$ 18,781.21**	**$ 7,564.86**	**$ 16,781.71**	**$ 25,998.55**	**$ 36,597.92**	**$ 10,865.05**	**$ 24,690.31**	**$ 38,515.57**	**$ 54,414.63**	**$ 14,165.23**	**$ 32,598.92**	**$ 51,032.60**	**$ 72,231.34**	
UNBUNDLED RATES - PROPOSED																		
Distribution																		
Distribution Charge @ $1,205.49	$ 1,205	$ 1,205	$ 1,205	$ 1,205	$ 1,205	$ 1,205	$ 1,205	$ 1,205	$ 1,205	$ 1,205	$ 1,205	$ 1,205	$ 1,205	$ 1,205	$ 1,205	$ 1,205	$ 1,205	
All kW @ $3.78/kW	$ 944	$ 944	$ 944	$ 944	$ 944	$ 1,888	$ 1,888	$ 1,888	$ 1,888	$ 2,832	$ 2,832	$ 2,832	$ 2,832	$ 3,775	$ 3,775	$ 3,775	$ 3,775	
All rkVA @$ 0.25 /rkVA	$ 9	$ 9	$ 9	$ 9	$ 9	$ 18	$ 18	$ 18	$ 18	$ 27	$ 27	$ 27	$ 27	$ 37	$ 37	$ 37	$ 37	
Sub-Total	$ 2,158	$ 2,158	$ 2,158	$ 2,158	$ 2,158	$ 3,111	$ 3,111	$ 3,111	$ 3,111	$ 4,064	$ 4,064	$ 4,064	$ 4,064	$ 5,017	$ 5,017	$ 5,017	$ 5,017	
Riders																		
Phase IV Energy Efficiency Charge @ $ 0.32 /kW PLC	$ 80	$ 80	$ 80	$ 80	$ 80	$ 160	$ 160	$ 160	$ 160	$ 240	$ 240	$ 240	$ 240	$ 320	$ 320	$ 320	$ 320	
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Default Service Support Charge @$ 0.621 /kW NSPL	$ 155	$ 155	$ 155	$ 155	$ 155	$ 311	$ 311	$ 311	$ 311	$ 466	$ 466	$ 466	$ 466	$ 621	$ 621	$ 621	$ 621	
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kv	$ -	$ 2	$ 5	$ 8	$ 11	$ 3	$ 9	$ 15	$ 22	$ 5	$ 14	$ 23	$ 33	$ 6	$ 18	$ 30	$ 44	
Sub-Total	$ 235	$ 237	$ 240	$ 243	$ 246	$ 474	$ 480	$ 486	$ 492	$ 710	$ 719	$ 728	$ 739	$ 947	$ 959	$ 971	$ 985	
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
PTC/HPS Charge																		
All kWh @ $ 0.09209 /kWh	$ -	$ 2,302	$ 6,907	$ 11,511	$ 16,806	$ 4,605	$ 13,814	$ 23,023	$ 33,613	$ 6,907	$ 20,720	$ 34,534	$ 50,419	$ 9,209	$ 27,627	$ 46,045	$ 67,226	
Sub Total	$ 2,393.70	$ 4,697.45	$ 9,304.95	$ 13,912.45	$ 19,211.07	$ 8,189.41	$ 17,404.41	$ 26,619.41	$ 37,216.66	$ 11,681.37	$ 25,503.87	$ 39,326.37	$ 55,222.25	$ 15,173.33	$ 33,603.33	$ 52,033.33	$ 73,227.83	
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Total Bill	**$ 2,393.70**	**$ 4,697.45**	**$ 9,304.95**	**$ 13,912.45**	**$ 19,211.07**	**$ 8,189.41**	**$ 17,404.41**	**$ 26,619.41**	**$ 37,216.66**	**$ 11,681.37**	**$ 25,503.87**	**$ 39,326.37**	**$ 55,222.25**	**$ 15,173.33**	**$ 33,603.33**	**$ 52,033.33**	**$ 73,227.83**	
% Increase	**22.10%**	**10.15%**	**4.87%**	**3.20%**	**2.29%**	**8.26%**	**3.71%**	**2.39%**	**1.69%**	**7.51%**	**3.30%**	**2.11%**	**1.48%**	**7.12%**	**3.08%**	**1.96%**	**1.38%**	

Met-Ed Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE GP
With Demands of 1,500 - 3,000 KW
At Average Levels of kWh Use

KW Demand																			
Total kW	1,500	1,500	1,500	1,500	1,500	2,000	2,000	2,000	2,000	2,500	2,500	2,500	2,500	3,000	3,000	3,000	3,000
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730
REACTIVE DEMAND																			
rkVA	216	216	216	216	216	288	288	288	288	360	360	360	360	432	432	432	432
ENERGY USAGE																			
Monthly Energy Usage	0	150,000	450,000	750,000	1,095,000	200,000	600,000	1,000,000	1,460,000	250,000	750,000	1,250,000	1,825,000	300,000	900,000	1,500,000	2,190,000
Total Energy Usage	0	150,000	450,000	750,000	1,095,000	200,000	600,000	1,000,000	1,460,000	250,000	750,000	1,250,000	1,825,000	300,000	900,000	1,500,000	2,190,000
Total Proposed Bill	$ 8,334.76	$ 22,157.26	$ 49,802.26	$ 77,447.26	$ 109,239.01	$ 29,141.18	$ 66,001.18	$ 102,861.18	$ 145,250.18	$ 36,125.10	$ 82,200.10	$ 128,275.10	$ 181,261.35	$ 43,109.03	$ 98,399.03	$ 153,689.03	$ 217,272.53
Total Current Bill	6,940.33	20,765.60	48,416.12	76,066.65	107,864.76	27,365.96	64,233.33	101,100.71	143,498.18	33,966.33	80,050.54	126,134.76	179,131.61	40,566.70	95,867.75	151,168.81	214,765.03
Increase ($)	$ 1,394.43	$ 1,391.66	$ 1,386.13	$ 1,380.60	$ 1,374.24	$ 1,775.22	$ 1,767.85	$ 1,760.47	$ 1,752.00	$ 2,158.77	$ 2,149.56	$ 2,140.34	$ 2,129.75	$ 2,542.33	$ 2,531.27	$ 2,520.21	$ 2,507.50
Increase (%)	20.09%	6.70%	2.86%	1.81%	1.27%	6.49%	2.75%	1.74%	1.22%	6.36%	2.69%	1.70%	1.19%	6.27%	2.6%	1.7%	1.2%
Overall Increase (%)	2.37%	2.37%	2.37%	2.37%	2.37%	2.37%	2.37%	2.37%	2.37%	2.37%	2.37%	2.37%	2.37%	2.37%	2.37%	2.37%	2.37%
UNBUNDLED RATES - CURRENT																			
Distribution																			
Distribution Charge @ $951.53	$ 952	$ 952	$ 952	$ 952	$ 952	$ 952	$ 952	$ 952	$ 952	$ 952	$ 952	$ 952	$ 952	$ 952	$ 952	$ 952	$ 952
All kW @ $2.98/kW	$ 4,470	$ 4,470	$ 4,470	$ 4,470	$ 4,470	$ 5,960	$ 5,960	$ 5,960	$ 5,960	$ 7,450	$ 7,450	$ 7,450	$ 7,450	$ 8,940	$ 8,940	$ 8,940	$ 8,940
All rkVA @$ 0.20 /rkVA	$ 43	$ 43	$ 43	$ 43	$ 43	$ 58	$ 58	$ 58	$ 58	$ 72	$ 72	$ 72	$ 72	$ 86	$ 86	$ 86	$ 86
Sub-Total	$ 5,465	$ 5,465	$ 5,465	$ 5,465	$ 5,465	$ 6,969	$ 6,969	$ 6,969	$ 6,969	$ 8,474	$ 8,474	$ 8,474	$ 8,474	$ 9,978	$ 9,978	$ 9,978	$ 9,978
Riders																			
Phase IV Energy Efficiency Charge @ $ 0.32 /kW PLC	$ 480	$ 480	$ 480	$ 480	$ 480	$ 640	$ 640	$ 640	$ 640	$ 800	$ 800	$ 800	$ 800	$ 960	$ 960	$ 960	$ 960
TCJA @ -3.910 %	$ (214)	$ (214)	$ (214)	$ (214)	$ (214)	$ (272)	$ (272)	$ (272)	$ (272)	$ (331)	$ (331)	$ (331)	$ (331)	$ (390)	$ (390)	$ (390)	$ (390)
Smart Meter Charge @ $6.69	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7
Default Service Support Charge @$ 0.621 /kW NSPL	$ 932	$ 932	$ 932	$ 932	$ 932	$ 1,242	$ 1,242	$ 1,242	$ 1,242	$ 1,553	$ 1,553	$ 1,553	$ 1,553	$ 1,863	$ 1,863	$ 1,863	$ 1,863
Solar Photovoltaic Requirements Charge @ 0.006 ¢/k	$ -	$ 9	$ 27	$ 45	$ 66	$ 12	$ 36	$ 60	$ 88	$ 15	$ 45	$ 75	$ 110	$ 18	$ 54	$ 90	$ 131
Sub-Total	$ 1,205	$ 1,214	$ 1,232	$ 1,250	$ 1,270	$ 1,628	$ 1,652	$ 1,676	$ 1,704	$ 2,043	$ 2,073	$ 2,103	$ 2,137	$ 2,458	$ 2,494	$ 2,530	$ 2,571
DSIC @ 4.700 %	$ 270	$ 270	$ 270	$ 270	$ 270	$ 345	$ 345	$ 345	$ 345	$ 421	$ 421	$ 421	$ 421	$ 496	$ 496	$ 496	$ 496
PTC/HPS Charge																			
All kWh @ $ 0.09209 /kWh	$ -	$ 13,814	$ 41,441	$ 69,068	$ 100,839	$ 18,418	$ 55,254	$ 92,090	$ 134,451	$ 23,023	$ 69,068	$ 115,113	$ 168,064	$ 27,627	$ 82,881	$ 138,135	$ 201,677
Sub Total	$ 6,938.94	$ 20,761.44	$ 48,406.44	$ 76,051.44	$ 107,843.19	$ 27,360.49	$ 64,220.49	$ 101,080.49	$ 143,469.49	$ 33,959.54	$ 80,034.54	$ 126,109.54	$ 179,095.79	$ 40,558.58	$ 95,848.58	$ 151,138.58	$ 214,722.08
STAS @ 0.02 %	$ 1.39	$ 4.15	$ 9.68	$ 15.21	$ 21.57	$ 5.47	$ 12.84	$ 20.22	$ 28.69	$ 6.79	$ 16.01	$ 25.22	$ 35.82	$ 8.11	$ 19.17	$ 30.23	$ 42.94
Total Bill	**$ 6,940.33**	**$ 20,765.60**	**$ 48,416.12**	**$ 76,066.65**	**$ 107,864.76**	**$ 27,365.96**	**$ 64,233.33**	**$ 101,100.71**	**$ 143,498.18**	**$ 33,966.33**	**$ 80,050.54**	**$ 126,134.76**	**$ 179,131.61**	**$ 40,566.70**	**$ 95,867.75**	**$ 151,168.81**	**$ 214,765.03**
UNBUNDLED RATES - PROPOSED																			
Distribution																			
Distribution Charge @ $1,205.49	$ 1,205	$ 1,205	$ 1,205	$ 1,205	$ 1,205	$ 1,205	$ 1,205	$ 1,205	$ 1,205	$ 1,205	$ 1,205	$ 1,205	$ 1,205	$ 1,205	$ 1,205	$ 1,205	$ 1,205
All kW @ $3.78/kW	$ 5,663	$ 5,663	$ 5,663	$ 5,663	$ 5,663	$ 7,551	$ 7,551	$ 7,551	$ 7,551	$ 9,438	$ 9,438	$ 9,438	$ 9,438	$ 11,326	$ 11,326	$ 11,326	$ 11,326
All rkVA @$ 0.25 /rkVA	$ 55	$ 55	$ 55	$ 55	$ 55	$ 73	$ 73	$ 73	$ 73	$ 91	$ 91	$ 91	$ 91	$ 110	$ 110	$ 110	$ 110
Sub-Total	$ 6,923	$ 6,923	$ 6,923	$ 6,923	$ 6,923	$ 8,829	$ 8,829	$ 8,829	$ 8,829	$ 10,735	$ 10,735	$ 10,735	$ 10,735	$ 12,641	$ 12,641	$ 12,641	$ 12,641
Riders																			
Phase IV Energy Efficiency Charge @ $ 0.32 /kW PLC	$ 480	$ 480	$ 480	$ 480	$ 480	$ 640	$ 640	$ 640	$ 640	$ 800	$ 800	$ 800	$ 800	$ 960	$ 960	$ 960	$ 960
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Default Service Support Charge @$ 0.621 /kW NSPL	$ 932	$ 932	$ 932	$ 932	$ 932	$ 1,242	$ 1,242	$ 1,242	$ 1,242	$ 1,553	$ 1,553	$ 1,553	$ 1,553	$ 1,863	$ 1,863	$ 1,863	$ 1,863
Solar Photovoltaic Requirements Charge @ 0.006 ¢/k	$ -	$ 9	$ 27	$ 45	$ 66	$ 12	$ 36	$ 60	$ 88	$ 15	$ 45	$ 75	$ 110	$ 18	$ 54	$ 90	$ 131
Sub-Total	$ 1,412	$ 1,421	$ 1,439	$ 1,457	$ 1,477	$ 1,894	$ 1,918	$ 1,942	$ 1,970	$ 2,368	$ 2,398	$ 2,428	$ 2,462	$ 2,841	$ 2,877	$ 2,913	$ 2,954
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
PTC/HPS Charge																			
All kWh @ $ 0.09209 /kWh	$ -	$ 13,814	$ 41,441	$ 69,068	$ 100,839	$ 18,418	$ 55,254	$ 92,090	$ 134,451	$ 23,023	$ 69,068	$ 115,113	$ 168,064	$ 27,627	$ 82,881	$ 138,135	$ 201,677
Sub Total	$ 8,334.76	$ 22,157.26	$ 49,802.26	$ 77,447.26	$ 109,239.01	$ 29,141.18	$ 66,001.18	$ 102,861.18	$ 145,250.18	$ 36,125.10	$ 82,200.10	$ 128,275.10	$ 181,261.35	$ 43,109.03	$ 98,399.03	$ 153,689.03	$ 217,272.53
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Bill	**$ 8,334.76**	**$ 22,157.26**	**$ 49,802.26**	**$ 77,447.26**	**$ 109,239.01**	**$ 29,141.18**	**$ 66,001.18**	**$ 102,861.18**	**$ 145,250.18**	**$ 36,125.10**	**$ 82,200.10**	**$ 128,275.10**	**$ 181,261.35**	**$ 43,109.03**	**$ 98,399.03**	**$ 153,689.03**	**$ 217,272.53**
% Increase	**20.09%**	**6.70%**	**2.86%**	**1.81%**	**1.27%**	**6.49%**	**2.75%**	**1.74%**	**1.22%**	**6.36%**	**2.69%**	**1.70%**	**1.19%**	**6.27%**	**2.64%**	**1.67%**	**1.17%**

Met-Ed Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.		Current			Pro Forma				
		Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue	Revenue Change	Percent Change
	SCHEDULE TP (Transmission Power Service)	*[a]*	*[b]*	*[c]=[a]x[b]*	*[e]=[a]+[d]*	*[f]*	*[g]=[e]x[f]*	*[h]=[g]-[c]*	*[i]=[h]/[c]*
1	Distribution								
2	Customer Charge	392	$ 5,290.68	$ 2,073,314	392	$ 6,499.96	$ 2,547,206	$473,892	22.9%
3	Demand Charge (kW)								
4	All kW	5,693,641	$ 0.96	5,465,896	5,693,641	$ 1.18	6,715,220	$1,249,324	22.9%
5	115 kV Discount (Per kW)		$ (0.75)	-	-	$ (0.92)	-	$0	0.0%
6	Energy Charge (kWh)								
7	All kWh	1,848,231,542	$ -	-	1,848,231,542	$ -	-	$0	0.0%
8	**Total Base Normalized Distribution Revenues**			**$ 7,539,210**			**$ 9,262,426**	$1,723,216	22.9%
9	Rider Charges								
10	Smart Meter Technologies Charge (Per Bill)	392	$ 6.69	$ 2,622	392	$ -	$ -	($2,622)	
11	TCJA Voluntary Surcharge		-3.91%	(294,783)		0.00%	-	294,783	-100.0%
12	STAS		0.02%	36,178		0.00%	-	(36,178)	-100.0%
13	Distribution System Improvement Charge		4.70%	$ 387,636		0.00%	$ -	(387,636)	-100.0%
14	**Total Distribution Including Rider Charges**			**$ 7,670,863**			**$ 9,262,426**	$1,591,563	20.7%
15	Rider Charges								
16	Default Service Support Charge	3,126,645	$ 0.62100	1,941,647	3,126,645	$ 0.62100	1,941,647	-	0.0%
17	Universal Service Charge			-			-	-	0.0%
18	Solar Photovoltaic Requirements Charge	1,848,231,542	$ 0.00006	110,894	1,848,231,542	$ 0.00006	110,894	-	0.0%
19	Phase IV Energy Efficiency and Conservation Charge	3,126,645	$ 0.32000	1,000,526	3,126,645	$ 0.32000	1,000,526	-	0.0%
20	PTC/HPS Charge	1,848,231,542	$ 0.09209	170,203,643	1,848,231,542	$ 0.09209	170,203,643	-	0.0%
21	**Total Energy and Revenue**	1,848,231,542		**$ 180,927,573**	1,848,231,542		**$ 182,519,136**	**$ 1,591,563**	0.9%
22	Avg rate per kWh			$ 0.09789			$ 0.09875		
23	Proposed Increase						$ 1,591,563		
24	Percent Increase						0.88%		

Met-Ed Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE TP
With Demands Up to 20,000 KW
At Average Levels of kWh Use

KW Demand																			
Total kW	5,000	5,000	5,000	5,000	5,000	10,000	10,000	10,000	10,000	15,000	15,000	15,000	15,000	20,000	20,000	20,000	20,000
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730
ENERGY USAGE																			
Monthly Energy Usage	0	500,000	1,500,000	2,500,000	3,650,000	1,000,000	3,000,000	5,000,000	7,300,000	1,500,000	4,500,000	7,500,000	10,950,000	2,000,000	6,000,000	10,000,000	14,600,000
Total Energy Usage	0	500,000	1,500,000	2,500,000	3,650,000	1,000,000	3,000,000	5,000,000	7,300,000	1,500,000	4,500,000	7,500,000	10,950,000	2,000,000	6,000,000	10,000,000	14,600,000
Total Proposed Bill	$ 17,102.08	$ 63,177.08	$ 155,327.08	$ 247,477.08	$ 353,449.58	$ 119,854.20	$ 304,154.20	$ 488,454.20	$ 700,399.20	$ 176,531.32	$ 452,981.32	$ 729,431.32	$ 1,047,348.82	$ 233,208.44	$ 601,808.44	$ 970,408.44	$ 1,394,298.44
Total Current Bill	14,942.04	61,026.26	153,194.69	245,363.12	351,356.81	116,721.70	301,058.56	485,395.42	697,382.80	172,417.13	448,922.42	725,427.71	1,043,408.80	228,112.57	596,786.29	965,460.01	1,389,434.79
Increase ($)	$ 2,160.03	$ 2,150.82	$ 2,132.39	$ 2,113.96	$ 2,092.76	$ 3,132.50	$ 3,095.64	$ 3,058.78	$ 3,016.40	$ 4,114.19	$ 4,058.90	$ 4,003.61	$ 3,940.03	$ 5,095.88	$ 5,022.16	$ 4,948.44	$ 4,863.66
Increase (%)	14.46%	3.52%	1.39%	0.86%	0.60%	2.68%	1.03%	0.63%	0.43%	2.39%	0.90%	0.55%	0.38%	2.23%	0.8%	0.5%	0.4%
Overall Increase (%)	0.88%	0.88%	0.88%	0.88%	0.88%	0.88%	0.88%	0.88%	0.88%	0.88%	0.88%	0.88%	0.88%	0.88%	0.88%	0.88%	0.88%
UNBUNDLED RATES - CURRENT																			
Distribution																			
Distribution Charge @ $5,290.68	$ 5,291	$ 5,291	$ 5,291	$ 5,291	$ 5,291	$ 5,291	$ 5,291	$ 5,291	$ 5,291	$ 5,291	$ 5,291	$ 5,291	$ 5,291	$ 5,291	$ 5,291	$ 5,291	$ 5,291
All kW @ $0.96/kW	$ 4,800	$ 4,800	$ 4,800	$ 4,800	$ 4,800	$ 9,600	$ 9,600	$ 9,600	$ 9,600	$ 14,400	$ 14,400	$ 14,400	$ 14,400	$ 19,200	$ 19,200	$ 19,200	$ 19,200
Sub-Total	$ 10,091	$ 10,091	$ 10,091	$ 10,091	$ 10,091	$ 14,891	$ 14,891	$ 14,891	$ 14,891	$ 19,691	$ 19,691	$ 19,691	$ 19,691	$ 24,491	$ 24,491	$ 24,491	$ 24,491
Riders																			
Phase IV Energy Efficiency Charge @ $ 0.32 /kW PLC	$ 1,600	$ 1,600	$ 1,600	$ 1,600	$ 1,600	$ 3,200	$ 3,200	$ 3,200	$ 3,200	$ 4,800	$ 4,800	$ 4,800	$ 4,800	$ 6,400	$ 6,400	$ 6,400	$ 6,400
TCJA @ -3.910 %	$ (395)	$ (395)	$ (395)	$ (395)	$ (395)	$ (582)	$ (582)	$ (582)	$ (582)	$ (770)	$ (770)	$ (770)	$ (770)	$ (958)	$ (958)	$ (958)	$ (958)
Smart Meter Charge @ $6.69	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7
Default Service Support Charge @ $ 0.621 /kW NSPL	$ 3,105	$ 3,105	$ 3,105	$ 3,105	$ 3,105	$ 6,210	$ 6,210	$ 6,210	$ 6,210	$ 9,315	$ 9,315	$ 9,315	$ 9,315	$ 12,420	$ 12,420	$ 12,420	$ 12,420
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kv	$ -	$ 30	$ 90	$ 150	$ 219	$ 60	$ 180	$ 300	$ 438	$ 90	$ 270	$ 450	$ 657	$ 120	$ 360	$ 600	$ 876
Sub-Total	$ 4,317	$ 4,347	$ 4,407	$ 4,467	$ 4,536	$ 8,894	$ 9,014	$ 9,134	$ 9,272	$ 13,442	$ 13,622	$ 13,802	$ 14,009	$ 17,989	$ 18,229	$ 18,469	$ 18,745
DSIC @ 4.700 %	$ 531	$ 531	$ 531	$ 531	$ 531	$ 823	$ 823	$ 823	$ 823	$ 1,115	$ 1,115	$ 1,115	$ 1,115	$ 1,407	$ 1,407	$ 1,407	$ 1,407
PTC/HPS Charge																			
All kWh @ $ 0.09209 /kWh	$ -	$ 46,045	$ 138,135	$ 230,225	$ 336,129	$ 92,090	$ 276,270	$ 460,450	$ 672,257	$ 138,135	$ 414,405	$ 690,675	$ 1,008,386	$ 184,180	$ 552,540	$ 920,900	$ 1,344,514
Sub Total	$ 14,939	$ 61,014	$ 153,164	$ 245,314	$ 351,287	$ 116,698	$ 300,998	$ 485,298	$ 697,243	$ 172,383	$ 448,833	$ 725,283	$ 1,043,200	$ 228,067	$ 596,667	$ 965,267	$ 1,389,157
STAS @ 0.02 %	$ 3	$ 12	$ 31	$ 49	$ 70	$ 23	$ 60	$ 97	$ 139	$ 34	$ 90	$ 145	$ 209	$ 46	$ 119	$ 193	$ 278
Total Bill	**$ 14,942**	**$ 61,026**	**$ 153,195**	**$ 245,363**	**$ 351,357**	**$ 116,722**	**$ 301,059**	**$ 485,395**	**$ 697,383**	**$ 172,417**	**$ 448,922**	**$ 725,428**	**$ 1,043,409**	**$ 228,113**	**$ 596,786**	**$ 965,460**	**$ 1,389,435**
UNBUNDLED RATES - PROPOSED																			
Distribution																			
Distribution Charge @ $6,499.96	$ 6,500	$ 6,500	$ 6,500	$ 6,500	$ 6,500	$ 6,500	$ 6,500	$ 6,500	$ 6,500	$ 6,500	$ 6,500	$ 6,500	$ 6,500	$ 6,500	$ 6,500	$ 6,500	$ 6,500
All kW @ $1.18/kW	$ 5,897	$ 5,897	$ 5,897	$ 5,897	$ 5,897	$ 11,794	$ 11,794	$ 11,794	$ 11,794	$ 17,691	$ 17,691	$ 17,691	$ 17,691	$ 23,588	$ 23,588	$ 23,588	$ 23,588
Sub-Total	$ 12,397	$ 12,397	$ 12,397	$ 12,397	$ 12,397	$ 18,294	$ 18,294	$ 18,294	$ 18,294	$ 24,191	$ 24,191	$ 24,191	$ 24,191	$ 30,088	$ 30,088	$ 30,088	$ 30,088
Riders																			
Phase IV Energy Efficiency Charge @ $ 0.32 /kW PLC	$ 1,600	$ 1,600	$ 1,600	$ 1,600	$ 1,600	$ 3,200	$ 3,200	$ 3,200	$ 3,200	$ 4,800	$ 4,800	$ 4,800	$ 4,800	$ 6,400	$ 6,400	$ 6,400	$ 6,400
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Default Service Support Charge @$ 0.621 /kW NSPL	$ 3,105	$ 3,105	$ 3,105	$ 3,105	$ 3,105	$ 6,210	$ 6,210	$ 6,210	$ 6,210	$ 9,315	$ 9,315	$ 9,315	$ 9,315	$ 12,420	$ 12,420	$ 12,420	$ 12,420
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kv	$ -	$ 30	$ 90	$ 150	$ 219	$ 60	$ 180	$ 300	$ 438	$ 90	$ 270	$ 450	$ 657	$ 120	$ 360	$ 600	$ 876
Sub-Total	$ 4,705	$ 4,735	$ 4,795	$ 4,855	$ 4,924	$ 9,470	$ 9,590	$ 9,710	$ 9,848	$ 14,205	$ 14,385	$ 14,565	$ 14,772	$ 18,940	$ 19,180	$ 19,420	$ 19,696
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
PTC/HPS Charge																			
All kWh @ $ 0.09209 /kWh	$ -	$ 46,045	$ 138,135	$ 230,225	$ 336,129	$ 92,090	$ 276,270	$ 460,450	$ 672,257	$ 138,135	$ 414,405	$ 690,675	$ 1,008,386	$ 184,180	$ 552,540	$ 920,900	$ 1,344,514
Sub Total	$ 17,102	$ 63,177	$ 155,327	$ 247,477	$ 353,450	$ 119,854	$ 304,154	$ 488,454	$ 700,399	$ 176,531	$ 452,981	$ 729,431	$ 1,047,349	$ 233,208	$ 601,808	$ 970,408	$ 1,394,298
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Bill	**$ 17,102**	**$ 63,177**	**$ 155,327**	**$ 247,477**	**$ 353,450**	**$ 119,854**	**$ 304,154**	**$ 488,454**	**$ 700,399**	**$ 176,531**	**$ 452,981**	**$ 729,431**	**$ 1,047,349**	**$ 233,208**	**$ 601,808**	**$ 970,408**	**$ 1,394,298**
% Increase	**14.46%**	**3.52%**	**1.39%**	**0.86%**	**0.60%**	**2.68%**	**1.03%**	**0.63%**	**0.43%**	**2.39%**	**0.90%**	**0.55%**	**0.38%**	**2.23%**	**0.84%**	**0.51%**	**0.35%**

Met-Ed Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE TP - 115 KV OR GREATER DISCOUNT
With Demands Up to 20,000 KW
At Average Levels of kWh Use

KW Demand																			
Total kW	5,000	5,000	5,000	5,000	5,000	10,000	10,000	10,000	10,000	15,000	15,000	15,000	15,000	20,000	20,000	20,000	20,000		
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730		
ENERGY USAGE																			
Monthly Energy Usage	0	500,000	1,500,000	2,500,000	3,650,000	1,000,000	3,000,000	5,000,000	7,300,000	1,500,000	4,500,000	7,500,000	10,950,000	2,000,000	6,000,000	10,000,000	14,600,000		
Total Energy Usage	0	500,000	1,500,000	2,500,000	3,650,000	1,000,000	3,000,000	5,000,000	7,300,000	1,500,000	4,500,000	7,500,000	10,950,000	2,000,000	6,000,000	10,000,000	14,600,000		
Total Proposed Bill	$ 12,494.95	$ 58,569.95	$ 150,719.95	$ 242,869.95	$ 348,842.45	$ 110,639.95	$ 294,939.95	$ 479,239.95	$ 691,184.95	$ 162,709.94	$ 439,159.94	$ 715,609.94	$ 1,033,527.44	$ 214,779.94	$ 583,379.94	$ 951,979.94	$ 1,375,869.94		
Total Current Bill	11,168.56	57,252.77	149,421.20	241,589.63	347,583.33	109,174.72	293,511.58	477,848.44	689,835.83	161,096.67	437,601.96	714,107.25	1,032,088.33	213,018.61	581,692.33	950,366.05	1,374,340.83		
Increase ($)	$ 1,326.39	$ 1,317.18	$ 1,298.75	$ 1,280.32	$ 1,259.13	$ 1,465.23	$ 1,428.37	$ 1,391.51	$ 1,349.12	$ 1,613.28	$ 1,557.99	$ 1,502.70	$ 1,439.11	$ 1,761.32	$ 1,687.60	$ 1,613.88	$ 1,529.11		
Increase (%)	11.88%	2.30%	0.87%	0.53%	0.36%	1.34%	0.49%	0.29%	0.20%	1.00%	0.36%	0.21%	0.14%	0.83%	0.3%	0.2%	0.1%		
Overall Increase (%)	0.88%	0.88%	0.88%	0.88%	0.88%	0.88%	0.88%	0.88%	0.88%	0.88%	0.88%	0.88%	0.88%	0.88%	0.88%	0.88%	0.88%		
UNBUNDLED RATES - CURRENT																			
Distribution																			
Distribution Charge @ $5,290.68	$ 5,291	$ 5,291	$ 5,291	$ 5,291	$ 5,291	$ 5,291	$ 5,291	$ 5,291	$ 5,291	$ 5,291	$ 5,291	$ 5,291	$ 5,291	$ 5,291	$ 5,291	$ 5,291	$ 5,291		
All kW @ $0.21/kW	$ 1,050	$ 1,050	$ 1,050	$ 1,050	$ 1,050	$ 2,100	$ 2,100	$ 2,100	$ 2,100	$ 3,150	$ 3,150	$ 3,150	$ 3,150	$ 4,200	$ 4,200	$ 4,200	$ 4,200		
Sub-Total	$ 6,341	$ 6,341	$ 6,341	$ 6,341	$ 6,341	$ 7,391	$ 7,391	$ 7,391	$ 7,391	$ 8,441	$ 8,441	$ 8,441	$ 8,441	$ 9,491	$ 9,491	$ 9,491	$ 9,491		
Riders																			
Phase IV Energy Efficiency Charge @ $ 0.32 /kW PLC	$ 1,600	$ 1,600	$ 1,600	$ 1,600	$ 1,600	$ 3,200	$ 3,200	$ 3,200	$ 3,200	$ 4,800	$ 4,800	$ 4,800	$ 4,800	$ 6,400	$ 6,400	$ 6,400	$ 6,400		
TCJA @ -3.910 %	$ (248)	$ (248)	$ (248)	$ (248)	$ (248)	$ (289)	$ (289)	$ (289)	$ (289)	$ (330)	$ (330)	$ (330)	$ (330)	$ (371)	$ (371)	$ (371)	$ (371)		
Smart Meter Charge @ $6.69	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7		
Default Service Support Charge @$ 0.621 /kW NSPL	$ 3,105	$ 3,105	$ 3,105	$ 3,105	$ 3,105	$ 6,210	$ 6,210	$ 6,210	$ 6,210	$ 9,315	$ 9,315	$ 9,315	$ 9,315	$ 12,420	$ 12,420	$ 12,420	$ 12,420		
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kW	$ -	$ 30	$ 90	$ 150	$ 219	$ 60	$ 180	$ 300	$ 438	$ 90	$ 270	$ 450	$ 657	$ 120	$ 360	$ 600	$ 876		
Sub-Total	$ 4,464	$ 4,494	$ 4,554	$ 4,614	$ 4,683	$ 9,188	$ 9,308	$ 9,428	$ 9,566	$ 13,882	$ 14,062	$ 14,242	$ 14,449	$ 18,576	$ 18,816	$ 19,056	$ 19,332		
DSIC @ 4.700 %	$ 362	$ 362	$ 362	$ 362	$ 362	$ 484	$ 484	$ 484	$ 484	$ 607	$ 607	$ 607	$ 607	$ 730	$ 730	$ 730	$ 730		
PTC/HPS Charge																			
All kWh @ $ 0.09209 /kWh	$ -	$ 46,045	$ 138,135	$ 230,225	$ 336,129	$ 92,090	$ 276,270	$ 460,450	$ 672,257	$ 138,135	$ 414,405	$ 690,675	$ 1,008,386	$ 184,180	$ 552,540	$ 920,900	$ 1,344,514		
Sub Total	$ 11,166	$ 57,241	$ 149,391	$ 241,541	$ 347,514	$ 109,153	$ 293,453	$ 477,753	$ 689,698	$ 161,064	$ 437,514	$ 713,964	$ 1,031,882	$ 212,976	$ 581,576	$ 950,176	$ 1,374,066		
STAS @ 0.02 %	$ 2	$ 11	$ 30	$ 48	$ 70	$ 22	$ 59	$ 96	$ 138	$ 32	$ 88	$ 143	$ 206	$ 43	$ 116	$ 190	$ 275		
Total Bill	**$ 11,169**	**$ 57,253**	**$ 149,421**	**$ 241,590**	**$ 347,583**	**$ 109,175**	**$ 293,512**	**$ 477,848**	**$ 689,836**	**$ 161,097**	**$ 437,602**	**$ 714,107**	**$ 1,032,088**	**$ 213,019**	**$ 581,692**	**$ 950,366**	**$ 1,374,341**		
UNBUNDLED RATES - PROPOSED																			
Distribution																			
Distribution Charge @ $6,499.96	$ 6,500	$ 6,500	$ 6,500	$ 6,500	$ 6,500	$ 6,500	$ 6,500	$ 6,500	$ 6,500	$ 6,500	$ 6,500	$ 6,500	$ 6,500	$ 6,500	$ 6,500	$ 6,500	$ 6,500		
All kW @ $0.26/kW	$ 1,290	$ 1,290	$ 1,290	$ 1,290	$ 1,290	$ 2,580	$ 2,580	$ 2,580	$ 2,580	$ 3,870	$ 3,870	$ 3,870	$ 3,870	$ 5,160	$ 5,160	$ 5,160	$ 5,160		
Sub-Total	$ 7,790	$ 7,790	$ 7,790	$ 7,790	$ 7,790	$ 9,080	$ 9,080	$ 9,080	$ 9,080	$ 10,370	$ 10,370	$ 10,370	$ 10,370	$ 11,660	$ 11,660	$ 11,660	$ 11,660		
Riders																			
Phase IV Energy Efficiency Charge @ $ 0.32 /kW PLC	$ 1,600	$ 1,600	$ 1,600	$ 1,600	$ 1,600	$ 3,200	$ 3,200	$ 3,200	$ 3,200	$ 4,800	$ 4,800	$ 4,800	$ 4,800	$ 6,400	$ 6,400	$ 6,400	$ 6,400		
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Default Service Support Charge @$ 0.621 /kW NSPL	$ 3,105	$ 3,105	$ 3,105	$ 3,105	$ 3,105	$ 6,210	$ 6,210	$ 6,210	$ 6,210	$ 9,315	$ 9,315	$ 9,315	$ 9,315	$ 12,420	$ 12,420	$ 12,420	$ 12,420		
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kW	$ -	$ 30	$ 90	$ 150	$ 219	$ 60	$ 180	$ 300	$ 438	$ 90	$ 270	$ 450	$ 657	$ 120	$ 360	$ 600	$ 876		
Sub-Total	$ 4,705	$ 4,735	$ 4,795	$ 4,855	$ 4,924	$ 9,470	$ 9,590	$ 9,710	$ 9,848	$ 14,205	$ 14,385	$ 14,565	$ 14,772	$ 18,940	$ 19,180	$ 19,420	$ 19,696		
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
PTC/HPS Charge																			
All kWh @ $ 0.09209 /kWh	$ -	$ 46,045	$ 138,135	$ 230,225	$ 336,129	$ 92,090	$ 276,270	$ 460,450	$ 672,257	$ 138,135	$ 414,405	$ 690,675	$ 1,008,386	$ 184,180	$ 552,540	$ 920,900	$ 1,344,514		
Sub Total	$ 12,495	$ 58,570	$ 150,720	$ 242,870	$ 348,842	$ 110,640	$ 294,940	$ 479,240	$ 691,185	$ 162,710	$ 439,160	$ 715,610	$ 1,033,527	$ 214,780	$ 583,380	$ 951,980	$ 1,375,870		
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Total Bill	**$ 12,495**	**$ 58,570**	**$ 150,720**	**$ 242,870**	**$ 348,842**	**$ 110,640**	**$ 294,940**	**$ 479,240**	**$ 691,185**	**$ 162,710**	**$ 439,160**	**$ 715,610**	**$ 1,033,527**	**$ 214,780**	**$ 583,380**	**$ 951,980**	**$ 1,375,870**		
% Increase	**11.88%**	**2.30%**	**0.87%**	**0.53%**	**0.36%**	**1.34%**	**0.49%**	**0.29%**	**0.20%**	**1.00%**	**0.36%**	**0.21%**	**0.14%**	**0.83%**	**0.29%**	**0.17%**	**0.11%**		

Met-Ed Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE TP
With Demands Over 20,000 KW
At Average Levels of kWh Use

KW Demand																		
Total kW	25,000	25,000	25,000	25,000	25,000	30,000	30,000	30,000	30,000	35,000	35,000	35,000	35,000	40,000	40,000	40,000	40,000	
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730	
ENERGY USAGE																		
Monthly Energy Usage	0	2,500,000	7,500,000	12,500,000	18,250,000	3,000,000	9,000,000	15,000,000	21,900,000	3,500,000	10,500,000	17,500,000	25,550,000	4,000,000	12,000,000	20,000,000	29,200,000	
Total Energy Usage	0	2,500,000	7,500,000	12,500,000	18,250,000	3,000,000	9,000,000	15,000,000	21,900,000	3,500,000	10,500,000	17,500,000	25,550,000	4,000,000	12,000,000	20,000,000	29,200,000	
Total Proposed Bill	$ 59,510.57	$ 289,885.57	$ 750,635.57	$ 1,211,385.57	$ 1,741,248.07	$ 346,562.69	$ 899,462.69	$ 1,452,362.69	$ 2,088,197.69	$ 403,239.81	$ 1,048,289.81	$ 1,693,339.81	$ 2,435,147.31	$ 459,916.93	$ 1,197,116.93	$ 1,934,316.93	$ 2,782,096.93	
Total Current Bill	53,386.93	283,808.00	744,650.15	1,205,492.30	1,735,460.78	339,503.44	892,514.02	1,445,524.60	2,081,486.77	395,198.88	1,040,377.89	1,685,556.90	2,427,512.76	450,894.31	1,188,241.75	1,925,589.19	2,773,538.75	
Increase ($)	$ 6,123.64	$ 6,077.56	$ 5,985.41	$ 5,893.26	$ 5,787.29	$ 7,059.25	$ 6,948.67	$ 6,838.09	$ 6,710.92	$ 8,040.94	$ 7,911.93	$ 7,782.92	$ 7,634.55	$ 9,022.62	$ 8,875.18	$ 8,727.74	$ 8,558.19	
Increase (%)	11.47%	2.14%	0.80%	0.49%	0.33%	2.08%	0.78%	0.47%	0.32%	2.03%	0.76%	0.46%	0.31%	2.00%	0.7%	0.5%	0.3%	
Overall Increase (%)	0.88%	0.88%	0.88%	0.88%	0.88%	0.88%	0.88%	0.88%	0.88%	0.88%	0.88%	0.88%	0.88%	0.88%	0.88%	0.88%	0.88%	
UNBUNDLED RATES - CURRENT																		
Distribution																		
Distribution Charge @ $5,290.68	$ 5,291	$ 5,291	$ 5,291	$ 5,291	$ 5,291	$ 5,291	$ 5,291	$ 5,291	$ 5,291	$ 5,291	$ 5,291	$ 5,291	$ 5,291	$ 5,291	$ 5,291	$ 5,291	$ 5,291	
All kW @ $0.96/kW	$ 24,000	$ 24,000	$ 24,000	$ 24,000	$ 24,000	$ 28,800	$ 28,800	$ 28,800	$ 28,800	$ 33,600	$ 33,600	$ 33,600	$ 33,600	$ 38,400	$ 38,400	$ 38,400	$ 38,400	
Sub-Total	$ 29,291	$ 29,291	$ 29,291	$ 29,291	$ 29,291	$ 34,091	$ 34,091	$ 34,091	$ 34,091	$ 38,891	$ 38,891	$ 38,891	$ 38,891	$ 43,691	$ 43,691	$ 43,691	$ 43,691	
Riders																		
Phase IV Energy Efficiency Charge @ $ 0.32 /kW PLC	$ 8,000	$ 8,000	$ 8,000	$ 8,000	$ 8,000	$ 9,600	$ 9,600	$ 9,600	$ 9,600	$ 11,200	$ 11,200	$ 11,200	$ 11,200	$ 12,800	$ 12,800	$ 12,800	$ 12,800	
TCJA @ -3.910 %	$ (1,145)	$ (1,145)	$ (1,145)	$ (1,145)	$ (1,145)	$ (1,333)	$ (1,333)	$ (1,333)	$ (1,333)	$ (1,521)	$ (1,521)	$ (1,521)	$ (1,521)	$ (1,708)	$ (1,708)	$ (1,708)	$ (1,708)	
Smart Meter Charge @ $6.69	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	
Default Service Support Charge @ $ 0.621 /kW NSPL	$ 15,525	$ 15,525	$ 15,525	$ 15,525	$ 15,525	$ 18,630	$ 18,630	$ 18,630	$ 18,630	$ 21,735	$ 21,735	$ 21,735	$ 21,735	$ 24,840	$ 24,840	$ 24,840	$ 24,840	
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kv	$ -	$ 150	$ 450	$ 750	$ 1,095	$ 180	$ 540	$ 900	$ 1,314	$ 210	$ 630	$ 1,050	$ 1,533	$ 240	$ 720	$ 1,200	$ 1,752	
Sub-Total	$ 22,386	$ 22,536	$ 22,836	$ 23,136	$ 23,481	$ 27,084	$ 27,444	$ 27,804	$ 28,218	$ 31,631	$ 32,051	$ 32,471	$ 32,954	$ 36,178	$ 36,658	$ 37,138	$ 37,690	
DSIC @ 4.700 %	$ 1,699	$ 1,699	$ 1,699	$ 1,699	$ 1,699	$ 1,991	$ 1,991	$ 1,991	$ 1,991	$ 2,283	$ 2,283	$ 2,283	$ 2,283	$ 2,575	$ 2,575	$ 2,575	$ 2,575	
PTC/HPS Charge																		
All kWh @ $ 0.09209 /kWh	$ -	$ 230,225	$ 690,675	$ 1,151,125	$ 1,680,643	$ 276,270	$ 828,810	$ 1,381,350	$ 2,016,771	$ 322,315	$ 966,945	$ 1,611,575	$ 2,352,900	$ 368,360	$ 1,105,080	$ 1,841,800	$ 2,689,028	
Sub Total	$ 53,376	$ 283,751	$ 744,501	$ 1,205,251	$ 1,735,114	$ 339,436	$ 892,336	$ 1,445,236	$ 2,081,071	$ 395,120	$ 1,040,170	$ 1,685,220	$ 2,427,027	$ 450,804	$ 1,188,004	$ 1,925,204	$ 2,772,984	
STAS @ 0.02 %	$ 11	$ 57	$ 149	$ 241	$ 347	$ 68	$ 178	$ 289	$ 416	$ 79	$ 208	$ 337	$ 485	$ 90	$ 238	$ 385	$ 555	
Total Bill	**$ 53,387**	**$ 283,808**	**$ 744,650**	**$ 1,205,492**	**$ 1,735,461**	**$ 339,503**	**$ 892,514**	**$ 1,445,525**	**$ 2,081,487**	**$ 395,199**	**$ 1,040,378**	**$ 1,685,557**	**$ 2,427,513**	**$ 450,894**	**$ 1,188,242**	**$ 1,925,589**	**$ 2,773,539**	
UNBUNDLED RATES - PROPOSED																		
Distribution																		
Distribution Charge @ $6,499.96	$ 6,500	$ 6,500	$ 6,500	$ 6,500	$ 6,500	$ 6,500	$ 6,500	$ 6,500	$ 6,500	$ 6,500	$ 6,500	$ 6,500	$ 6,500	$ 6,500	$ 6,500	$ 6,500	$ 6,500	
All kW @ $1.18/kW	$ 29,486	$ 29,486	$ 29,486	$ 29,486	$ 29,486	$ 35,383	$ 35,383	$ 35,383	$ 35,383	$ 41,280	$ 41,280	$ 41,280	$ 41,280	$ 47,177	$ 47,177	$ 47,177	$ 47,177	
Sub-Total	$ 35,986	$ 35,986	$ 35,986	$ 35,986	$ 35,986	$ 41,883	$ 41,883	$ 41,883	$ 41,883	$ 47,780	$ 47,780	$ 47,780	$ 47,780	$ 53,677	$ 53,677	$ 53,677	$ 53,677	
Riders																		
Phase IV Energy Efficiency Charge @ $ 0.32 /kW PLC	$ 8,000	$ 8,000	$ 8,000	$ 8,000	$ 8,000	$ 9,600	$ 9,600	$ 9,600	$ 9,600	$ 11,200	$ 11,200	$ 11,200	$ 11,200	$ 12,800	$ 12,800	$ 12,800	$ 12,800	
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Default Service Support Charge @$ 0.621 /kW NSPL	$ 15,525	$ 15,525	$ 15,525	$ 15,525	$ 15,525	$ 18,630	$ 18,630	$ 18,630	$ 18,630	$ 21,735	$ 21,735	$ 21,735	$ 21,735	$ 24,840	$ 24,840	$ 24,840	$ 24,840	
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kv	$ -	$ 150	$ 450	$ 750	$ 1,095	$ 180	$ 540	$ 900	$ 1,314	$ 210	$ 630	$ 1,050	$ 1,533	$ 240	$ 720	$ 1,200	$ 1,752	
Sub-Total	$ 23,525	$ 23,675	$ 23,975	$ 24,275	$ 24,620	$ 28,410	$ 28,770	$ 29,130	$ 29,544	$ 33,145	$ 33,565	$ 33,985	$ 34,468	$ 37,880	$ 38,360	$ 38,840	$ 39,392	
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
PTC/HPS Charge																		
All kWh @ $ 0.09209 /kWh	$ -	$ 230,225	$ 690,675	$ 1,151,125	$ 1,680,643	$ 276,270	$ 828,810	$ 1,381,350	$ 2,016,771	$ 322,315	$ 966,945	$ 1,611,575	$ 2,352,900	$ 368,360	$ 1,105,080	$ 1,841,800	$ 2,689,028	
Sub Total	$ 59,511	$ 289,886	$ 750,636	$ 1,211,386	$ 1,741,248	$ 346,563	$ 899,463	$ 1,452,363	$ 2,088,198	$ 403,240	$ 1,048,290	$ 1,693,340	$ 2,435,147	$ 459,917	$ 1,197,117	$ 1,934,317	$ 2,782,097	
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Total Bill	**$ 59,511**	**$ 289,886**	**$ 750,636**	**$ 1,211,386**	**$ 1,741,248**	**$ 346,563**	**$ 899,463**	**$ 1,452,363**	**$ 2,088,198**	**$ 403,240**	**$ 1,048,290**	**$ 1,693,340**	**$ 2,435,147**	**$ 459,917**	**$ 1,197,117**	**$ 1,934,317**	**$ 2,782,097**	
% Increase	**11.47%**	**2.14%**	**0.80%**	**0.49%**	**0.33%**	**2.08%**	**0.78%**	**0.47%**	**0.32%**	**2.03%**	**0.76%**	**0.46%**	**0.31%**	**2.00%**	**0.75%**	**0.45%**	**0.31%**	

Met-Ed Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE TP - 115 KV OR GREATER DISCOUNT
With Demands Over 20,000 KW
At Average Levels of kWh Use

KW Demand																		
Total kW	25,000	25,000	25,000	25,000	25,000	30,000	30,000	30,000	30,000	35,000	35,000	35,000	35,000	40,000	40,000	40,000	40,000	
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730	
ENERGY USAGE																		
Monthly Energy Usage	0	2,500,000	7,500,000	12,500,000	18,250,000	3,000,000	9,000,000	15,000,000	21,900,000	3,500,000	10,500,000	17,500,000	25,550,000	4,000,000	12,000,000	20,000,000	29,200,000	
Total Energy Usage	0	2,500,000	7,500,000	12,500,000	18,250,000	3,000,000	9,000,000	15,000,000	21,900,000	3,500,000	10,500,000	17,500,000	25,550,000	4,000,000	12,000,000	20,000,000	29,200,000	
Total Proposed Bill	$ 36,474.93	$ 266,849.93	$ 727,599.93	$ 1,188,349.93	$ 1,718,212.43	$ 318,919.93	$ 871,819.93	$ 1,424,719.93	$ 2,060,554.93	$ 370,989.93	$ 1,016,039.93	$ 1,661,089.93	$ 2,402,897.43	$ 423,059.92	$ 1,160,259.92	$ 1,897,459.92	$ 2,745,239.92	
Total Current Bill	34,519.49	264,940.56	725,782.71	1,186,624.86	1,716,593.34	316,862.51	869,873.09	1,422,883.67	2,058,845.84	368,784.46	1,013,963.47	1,659,142.48	2,401,098.34	420,706.41	1,158,053.85	1,895,401.29	2,743,350.84	
Increase ($)	$ 1,955.45	$ 1,909.37	$ 1,817.22	$ 1,725.07	$ 1,619.10	$ 2,057.42	$ 1,946.84	$ 1,836.26	$ 1,709.09	$ 2,205.47	$ 2,076.46	$ 1,947.45	$ 1,799.09	$ 2,353.52	$ 2,206.08	$ 2,058.64	$ 1,889.08	
Increase (%)	5.66%	0.72%	0.25%	0.15%	0.09%	0.65%	0.22%	0.13%	0.08%	0.60%	0.20%	0.12%	0.07%	0.56%	0.2%	0.1%	0.1%	
Overall Increase (%)	0.88%	0.88%	0.88%	0.88%	0.88%	0.88%	0.88%	0.88%	0.88%	0.88%	0.88%	0.88%	0.88%	0.88%	0.88%	0.88%	0.88%	
UNBUNDLED RATES - CURRENT																		
Distribution																		
Distribution Charge @ $5,290.68	$ 5,291	$ 5,291	$ 5,291	$ 5,291	$ 5,291	$ 5,291	$ 5,291	$ 5,291	$ 5,291	$ 5,291	$ 5,291	$ 5,291	$ 5,291	$ 5,291	$ 5,291	$ 5,291	$ 5,291	
All kW @ $0.21/kW	$ 5,250	$ 5,250	$ 5,250	$ 5,250	$ 5,250	$ 6,300	$ 6,300	$ 6,300	$ 6,300	$ 7,350	$ 7,350	$ 7,350	$ 7,350	$ 8,400	$ 8,400	$ 8,400	$ 8,400	
Sub-Total	$ 10,541	$ 10,541	$ 10,541	$ 10,541	$ 10,541	$ 11,591	$ 11,591	$ 11,591	$ 11,591	$ 12,641	$ 12,641	$ 12,641	$ 12,641	$ 13,691	$ 13,691	$ 13,691	$ 13,691	
Riders																		
Phase IV Energy Efficiency Charge @ $ 0.32 /kW PLC	$ 8,000	$ 8,000	$ 8,000	$ 8,000	$ 8,000	$ 9,600	$ 9,600	$ 9,600	$ 9,600	$ 11,200	$ 11,200	$ 11,200	$ 11,200	$ 12,800	$ 12,800	$ 12,800	$ 12,800	
TCJA @ -3.910 %	$ (412)	$ (412)	$ (412)	$ (412)	$ (412)	$ (453)	$ (453)	$ (453)	$ (453)	$ (494)	$ (494)	$ (494)	$ (494)	$ (535)	$ (535)	$ (535)	$ (535)	
Smart Meter Charge @ $6.69	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	
Default Service Support Charge @$ 0.621 /kW NSPL	$ 15,525	$ 15,525	$ 15,525	$ 15,525	$ 15,525	$ 18,630	$ 18,630	$ 18,630	$ 18,630	$ 21,735	$ 21,735	$ 21,735	$ 21,735	$ 24,840	$ 24,840	$ 24,840	$ 24,840	
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kW	$ -	$ 150	$ 450	$ 750	$ 1,095	$ 180	$ 540	$ 900	$ 1,314	$ 210	$ 630	$ 1,050	$ 1,533	$ 240	$ 720	$ 1,200	$ 1,752	
Sub-Total	$ 23,120	$ 23,270	$ 23,570	$ 23,870	$ 24,215	$ 27,963	$ 28,323	$ 28,683	$ 29,097	$ 32,657	$ 33,077	$ 33,497	$ 33,980	$ 37,351	$ 37,831	$ 38,311	$ 38,863	
DSIC @ 4.700 %	$ 852	$ 852	$ 852	$ 852	$ 852	$ 975	$ 975	$ 975	$ 975	$ 1,098	$ 1,098	$ 1,098	$ 1,098	$ 1,220	$ 1,220	$ 1,220	$ 1,220	
PTC/HPS Charge																		
All kWh @ $ 0.09209 /kWh	$ -	$ 230,225	$ 690,675	$ 1,151,125	$ 1,680,643	$ 276,270	$ 828,810	$ 1,381,350	$ 2,016,771	$ 322,315	$ 966,945	$ 1,611,575	$ 2,352,900	$ 368,360	$ 1,105,080	$ 1,841,800	$ 2,689,028	
Sub Total	$ 34,513	$ 264,888	$ 725,638	$ 1,186,388	$ 1,716,250	$ 316,799	$ 869,699	$ 1,422,599	$ 2,058,434	$ 368,711	$ 1,013,761	$ 1,658,811	$ 2,400,618	$ 420,622	$ 1,157,822	$ 1,895,022	$ 2,742,802	
STAS @ 0.02 %	$ 7	$ 53	$ 145	$ 237	$ 343	$ 63	$ 174	$ 285	$ 412	$ 74	$ 203	$ 332	$ 480	$ 84	$ 232	$ 379	$ 549	
Total Bill	**$ 34,519**	**$ 264,941**	**$ 725,783**	**$ 1,186,625**	**$ 1,716,593**	**$ 316,863**	**$ 869,873**	**$ 1,422,884**	**$ 2,058,846**	**$ 368,784**	**$ 1,013,963**	**$ 1,659,142**	**$ 2,401,098**	**$ 420,706**	**$ 1,158,054**	**$ 1,895,401**	**$ 2,743,351**	
UNBUNDLED RATES - PROPOSED																		
Distribution																		
Distribution Charge @ $6,499.96	$ 6,500	$ 6,500	$ 6,500	$ 6,500	$ 6,500	$ 6,500	$ 6,500	$ 6,500	$ 6,500	$ 6,500	$ 6,500	$ 6,500	$ 6,500	$ 6,500	$ 6,500	$ 6,500	$ 6,500	
All kW @ $0.26/kW	$ 6,450	$ 6,450	$ 6,450	$ 6,450	$ 6,450	$ 7,740	$ 7,740	$ 7,740	$ 7,740	$ 9,030	$ 9,030	$ 9,030	$ 9,030	$ 10,320	$ 10,320	$ 10,320	$ 10,320	
Sub-Total	$ 12,950	$ 12,950	$ 12,950	$ 12,950	$ 12,950	$ 14,240	$ 14,240	$ 14,240	$ 14,240	$ 15,530	$ 15,530	$ 15,530	$ 15,530	$ 16,820	$ 16,820	$ 16,820	$ 16,820	
Riders																		
Phase IV Energy Efficiency Charge @ $ 0.32 /kW PLC	$ 8,000	$ 8,000	$ 8,000	$ 8,000	$ 8,000	$ 9,600	$ 9,600	$ 9,600	$ 9,600	$ 11,200	$ 11,200	$ 11,200	$ 11,200	$ 12,800	$ 12,800	$ 12,800	$ 12,800	
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Default Service Support Charge @$ 0.621 /kW NSPL	$ 15,525	$ 15,525	$ 15,525	$ 15,525	$ 15,525	$ 18,630	$ 18,630	$ 18,630	$ 18,630	$ 21,735	$ 21,735	$ 21,735	$ 21,735	$ 24,840	$ 24,840	$ 24,840	$ 24,840	
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kW	$ -	$ 150	$ 450	$ 750	$ 1,095	$ 180	$ 540	$ 900	$ 1,314	$ 210	$ 630	$ 1,050	$ 1,533	$ 240	$ 720	$ 1,200	$ 1,752	
Sub-Total	$ 23,525	$ 23,675	$ 23,975	$ 24,275	$ 24,620	$ 28,410	$ 28,770	$ 29,130	$ 29,544	$ 33,145	$ 33,565	$ 33,985	$ 34,468	$ 37,880	$ 38,360	$ 38,840	$ 39,392	
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
PTC/HPS Charge																		
All kWh @ $ 0.09209 /kWh	$ -	$ 230,225	$ 690,675	$ 1,151,125	$ 1,680,643	$ 276,270	$ 828,810	$ 1,381,350	$ 2,016,771	$ 322,315	$ 966,945	$ 1,611,575	$ 2,352,900	$ 368,360	$ 1,105,080	$ 1,841,800	$ 2,689,028	
Sub Total	$ 36,475	$ 266,850	$ 727,600	$ 1,188,350	$ 1,718,212	$ 318,920	$ 871,820	$ 1,424,720	$ 2,060,555	$ 370,990	$ 1,016,040	$ 1,661,090	$ 2,402,897	$ 423,060	$ 1,160,260	$ 1,897,460	$ 2,745,240	
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Total Bill	**$ 36,475**	**$ 266,850**	**$ 727,600**	**$ 1,188,350**	**$ 1,718,212**	**$ 318,920**	**$ 871,820**	**$ 1,424,720**	**$ 2,060,555**	**$ 370,990**	**$ 1,016,040**	**$ 1,661,090**	**$ 2,402,897**	**$ 423,060**	**$ 1,160,260**	**$ 1,897,460**	**$ 2,745,240**	
% Increase	**5.66%**	**0.72%**	**0.25%**	**0.15%**	**0.09%**	**0.65%**	**0.22%**	**0.13%**	**0.08%**	**0.60%**	**0.20%**	**0.12%**	**0.07%**	**0.56%**	**0.19%**	**0.11%**	**0.07%**	

Met-Ed Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.		Current			Pro Forma				
		Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue	Revenue Change	Percent Change
	SCHEDULE MS (Municipal Service)	*[a]*	*[b]*	*[c]=[a]x[b]*	*[e]=[a]+[d]*	*[f]*	*[g]=[e]x[f]*	*[h]=[g]-[c]*	*[i]=[h]/[c]*
1	Distribution								
2	Customer Charge	663	$ 32.23	$ 21,364	663	$ 32.23	$ 21,364	$ -	0.0%
3	Energy Charge (kWh)								
4	All kWh	4,347,594	$ 0.03159	137,341	4,347,594	$ 0.03988	173,372	36,031	26.2%
5	**Total Base Normalized Distribution Revenues**			**$ 158,705**			**$ 194,736**	**$ 36,031**	22.7%
6	Rider Charges								
7	Smart Meter Technologies Charge (Per Bill)	663	$ 1.92	$ 1,273	663	$ -	$ -	$ (1,273)	-100.0%
8	TCJA Voluntary Surcharge		-3.91%	(6,205)		0.00%	-	6,205	-100.0%
9	STAS		0.02%	138		0.00%	-	(138)	-100.0%
10	Distribution System Improvement Charge		4.70%	$ 7,491		0.00%	$ -	(7,491)	-100.0%
11	**Total Distribution Including Rider Charges**			**$ 161,401**			**$ 194,736**	**$ 33,335**	20.7%
12	Rider Charges								
13	Default Service Support Charge	4,347,594	$ 0.00111	4,826	4,347,594	$ 0.00111	4,826	-	0.0%
14	Universal Service Charge			-			-	-	0.0%
15	Solar Photovoltaic Requirements Charge	4,347,594	$ 0.00006	261	4,347,594	$ 0.00006	261	-	0.0%
16	Phase IV Energy Efficiency and Conservation Charge	4,347,594	$ 0.00129	5,608	4,347,594	$ 0.00129	5,608	-	0.0%
17	PTC/HPS Charge	4,347,594	$ 0.11872	516,146	4,347,594	$ 0.11872	516,146	-	0.0%
18	**Total Energy and Revenue**	4,347,594		**$ 688,242**	4,347,594		**$ 721,577**	**$ 33,335**	4.8%
19	Avg rate per kWh			$ 0.15830			$ 0.16597		
20	Proposed Increase						$ 33,335		
21	Percent Increase						4.84%		

Met-Ed Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE MS

ENERGY USAGE																		
All kWh	0	100	200	400	600	1,000	1,500	2,000	3,000	5,000	7,000	9,000	12,000	15,000	20,000	25,000	30,000
Total Energy Usage	0	100	200	400	600	1,000	1,500	2,000	3,000	5,000	7,000	9,000	12,000	15,000	20,000	25,000	30,000
Total Proposed Bill	$ 32.23	$ 48.34	$ 64.44	$ 96.65	$ 128.86	$ 193.29	$ 273.82	$ 354.35	$ 515.40	$ 837.52	$ 1,159.63	$ 1,481.75	$ 1,964.92	$ 2,448.09	$ 3,253.38	$ 4,058.67	$ 4,863.96
Total Current Bill	34.44	49.75	65.05	95.66	126.27	187.50	264.02	340.55	493.60	799.71	1,105.81	1,411.92	1,871.08	2,330.23	3,095.50	3,860.76	4,626.02
Increase ($)	$ (2.21)	$ (1.41)	$ (0.61)	$ 0.99	$ 2.59	$ 5.79	$ 9.79	$ 13.80	$ 21.80	$ 37.81	$ 53.82	$ 69.83	$ 93.85	$ 117.86	$ 157.89	$ 197.91	$ 237.93
Increase (%)	-6.42%	-2.84%	-0.94%	1.03%	2.05%	3.09%	3.71%	4.05%	4.42%	4.73%	4.87%	4.95%	5.02%	5.06%	5.1%	5.1%	5.1%
Overall Increase (%)	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%
UNBUNDLED RATES - CURRENT																	
Distribution																	
Distribution Charge @ $32.23	$ 32	$ 32	$ 32	$ 32	$ 32	$ 32	$ 32	$ 32	$ 32	$ 32	$ 32	$ 32	$ 32	$ 32	$ 32	$ 32	$ 32
All kWh @ 3.159 ¢/kWh	$ -	$ 3	$ 6	$ 13	$ 19	$ 32	$ 47	$ 63	$ 95	$ 158	$ 221	$ 284	$ 379	$ 474	$ 632	$ 790	$ 948
Sub-Total	$ 32	$ 35	$ 39	$ 45	$ 51	$ 64	$ 80	$ 95	$ 127	$ 190	$ 253	$ 317	$ 411	$ 506	$ 664	$ 822	$ 980
Riders																	
Phase IV Energy Efficiency Charge @ 0.129 ¢/kWh	$ -	$ 0	$ 0	$ 1	$ 1	$ 1	$ 2	$ 3	$ 4	$ 6	$ 9	$ 12	$ 15	$ 19	$ 26	$ 32	$ 39
TCJA @ -3.910 %	$ (1)	$ (1)	$ (2)	$ (2)	$ (2)	$ (2)	$ (3)	$ (4)	$ (5)	$ (7)	$ (10)	$ (12)	$ (16)	$ (20)	$ (26)	$ (32)	$ (38)
Smart Meter Charge @ $1.92	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2
Default Service Support Charge @ 0.111 ¢/kWh	$ -	$ 0	$ 0	$ 0	$ 1	$ 1	$ 2	$ 2	$ 3	$ 6	$ 8	$ 10	$ 13	$ 17	$ 22	$ 28	$ 33
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kV	$ -	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1	$ 1	$ 1	$ 1	$ 2	$ 2
Sub-Total	$ 1	$ 1	$ 1	$ 1	$ 1	$ 2	$ 2	$ 3	$ 4	$ 7	$ 9	$ 12	$ 15	$ 19	$ 25	$ 31	$ 37
DSIC @ 4.700 %	$ 2	$ 2	$ 2	$ 2	$ 2	$ 3	$ 4	$ 5	$ 6	$ 9	$ 12	$ 15	$ 19	$ 24	$ 31	$ 39	$ 46
PTC/HPS Charge																	
All kWh @ $ 0.11872 /kWh	$ -	$ 12	$ 24	$ 47	$ 71	$ 119	$ 178	$ 237	$ 356	$ 594	$ 831	$ 1,068	$ 1,425	$ 1,781	$ 2,374	$ 2,968	$ 3,562
Sub Total	$ 34	$ 50	$ 65	$ 96	$ 126	$ 187	$ 264	$ 340	$ 494	$ 800	$ 1,106	$ 1,412	$ 1,871	$ 2,330	$ 3,095	$ 3,860	$ 4,625
STAS @ 0.02 %	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1	$ 1	$ 1
Total Bill	**$ 34**	**$ 50**	**$ 65**	**$ 96**	**$ 126**	**$ 187**	**$ 264**	**$ 341**	**$ 494**	**$ 800**	**$ 1,106**	**$ 1,412**	**$ 1,871**	**$ 2,330**	**$ 3,095**	**$ 3,861**	**$ 4,626**
UNBUNDLED RATES - PROPOSED																	
Distribution																	
Distribution Charge @ $32.23	$ 32	$ 32	$ 32	$ 32	$ 32	$ 32	$ 32	$ 32	$ 32	$ 32	$ 32	$ 32	$ 32	$ 32	$ 32	$ 32	$ 32
All kWh @ 3.988 ¢/kWh	$ -	$ 4	$ 8	$ 16	$ 24	$ 40	$ 60	$ 80	$ 120	$ 199	$ 279	$ 359	$ 479	$ 598	$ 798	$ 997	$ 1,196
Sub-Total	$ 32	$ 36	$ 40	$ 48	$ 56	$ 72	$ 92	$ 112	$ 152	$ 232	$ 311	$ 391	$ 511	$ 630	$ 830	$ 1,029	$ 1,229
Riders																	
Phase IV Energy Efficiency Charge @ 0.129 ¢/kWh	$ -	$ 0	$ 0	$ 1	$ 1	$ 1	$ 2	$ 3	$ 4	$ 6	$ 9	$ 12	$ 15	$ 19	$ 26	$ 32	$ 39
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Default Service Support Charge @ 0.111 ¢/kWh	$ -	$ 0	$ 0	$ 0	$ 1	$ 1	$ 2	$ 2	$ 3	$ 6	$ 8	$ 10	$ 13	$ 17	$ 22	$ 28	$ 33
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kV	$ -	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1	$ 1	$ 1	$ 1	$ 1	$ 2	$ 2
Sub-Total	$ -	$ 0	$ 0	$ 1	$ 1	$ 2	$ 4	$ 5	$ 7	$ 12	$ 17	$ 22	$ 30	$ 37	$ 49	$ 62	$ 74
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
PTC/HPS Charge																	
All kWh @ $ 0.11872 /kWh	$ -	$ 12	$ 24	$ 47	$ 71	$ 119	$ 178	$ 237	$ 356	$ 594	$ 831	$ 1,068	$ 1,425	$ 1,781	$ 2,374	$ 2,968	$ 3,562
Sub Total	$ 32	$ 48	$ 64	$ 97	$ 129	$ 193	$ 274	$ 354	$ 515	$ 838	$ 1,160	$ 1,482	$ 1,965	$ 2,448	$ 3,253	$ 4,059	$ 4,864
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Bill	**$ 32**	**$ 48**	**$ 64**	**$ 97**	**$ 129**	**$ 193**	**$ 274**	**$ 354**	**$ 515**	**$ 838**	**$ 1,160**	**$ 1,482**	**$ 1,965**	**$ 2,448**	**$ 3,253**	**$ 4,059**	**$ 4,864**
% Increase	**$ (0)**	**$ (0)**	**$ (0)**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**

Met-Ed Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.		Current			Pro Forma				
		Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue	Revenue Change	Percent Change
	SCHEDULE OL (Outdoor Area Lighting Service)	*[a]*	*[b]*	*[c]=[a]x[b]*	*[e]=[a]+[d]*	*[f]*	*[g]=[e]x[f]*	*[h]=[g]-[c]*	*[i]=[h]/[c]*
1	Lamps								
2	175 W Mercury Vapor	24,804	$ 8.31	$ 206,119	24,804	$ 10.90	$ 270,339	$ 64,220	31.2%
3	100 W Sodium Vapor	11,611	$ 24.32	282,368	11,611	$ 31.90	370,343	87,975	31.2%
4	250 W Sodium Vapor	4,697	$ 13.17	61,862	4,697	$ 17.27	81,136	19,274	31.2%
5	400 W Sodium Vapor	7,980	$ 8.48	67,670	7,980	$ 11.12	88,754	21,084	31.2%
6	Poles								
7	Pole Charge	3,326	$ 9.19	30,566	3,326	$ 12.05	40,089	9,523	31.2%
8	**Total Base Normalized Distribution Revenues**			**$ 648,585**			**$ 850,661**	**$ 202,076**	31.2%
9	Rider Charges								
10	Smart Meter Technologies Charge (Per Bill)			$ -	-	$ -	$ -	$ -	0.0%
11	TCJA Voluntary Surcharge		-3.91%	(25,360)		0.00%	-	25,360	-100.0%
12	STAS		0.02%	316		0.00%	-	(316)	-100.0%
13	Distribution System Improvement Charge		4.70%	$ 29,535		0.00%	$ -	(29,535)	-100.0%
14	**Total Distribution Including Rider Charges**			**$ 653,076**			**$ 850,661**	**$ 197,585**	30.3%
15	Rider Charges								
16	Default Service Support Charge	4,007,790	$ 0.11100	444,865	4,007,790	$ 0.11100	444,865	-	0.0%
17	Universal Service Charge			-			-	-	0.0%
18	Solar Photovoltaic Requirements Charge	4,007,790	$ 0.00006	240	4,007,790	$ 0.00006	240	-	0.0%
19	Phase IV Energy Efficiency and Conservation Charge	4,007,790	$ 0.00129	5,170	4,007,790	$ 0.00129	5,170	-	0.0%
20	PTC/HPS Charge	4,007,790	$ 0.11872	475,805	4,007,790	$ 0.11872	475,805	-	0.0%
21	**Total Energy and Revenue**	4,007,790		**$ 1,579,156**	4,007,790		**$ 1,776,741**	**$ 197,585**	12.5%
22	Avg rate per kWh			$ 0.39402			$ 0.44332		
23	Proposed Increase						$ 197,585		
24	Percent Increase						12.51%		

Met-Ed Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.		Current			Pro Forma				
		Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue	Revenue Change	Percent Change
	SCHEDULE SL (Street Lighting Service)	*[a]*	*[b]*	*[c]=[a]x[b]*	*[e]=[a]+[d]*	*[f]*	*[g]=[e]x[f]*	*[h]=[g]-[c]*	*[i]=[h]/[c]*
1	SODIUM VAPOR								
2	70 WATTS	37,115	$ 8.05	$ 298,779	37,115	$ 10.27	$ 381,320	$ 82,541	27.6%
3	100 WATTS	181,970	$ 7.88	$ 1,433,925	181,970	$ 10.06	$ 1,830,063	$ 396,138	27.6%
4	150 WATTS	104,174	$ 7.76	$ 808,388	104,174	$ 9.90	$ 1,031,714	$ 223,326	27.6%
5	200 WATTS	252	$ 7.30	$ 1,840	252	$ 9.32	$ 2,348	$ 508	27.6%
6	250 WATTS	43,194	$ 8.25	$ 356,347	43,194	$ 10.53	$ 454,792	$ 98,445	27.6%
7	400 WATTS	7,550	$ 8.09	$ 61,075	7,550	$ 10.32	$ 77,948	$ 16,873	27.6%
8	800 WATTS	-	$ 7.74	$ -	-	$ 9.88	$ -	$ -	0.0%
9	MERCURY VAPOR								
10	100 WATTS	60	$ 8.15	$ 489	60	$ 10.40	$ 624	$ 135	27.6%
11	175 WATTS	7,513	$ 7.89	$ 59,281	7,513	$ 10.07	$ 75,659	$ 16,377	27.6%
12	250 WATTS	1,232	$ 7.52	$ 9,266	1,232	$ 9.60	$ 11,826	$ 2,560	27.6%
13	400 WATTS	2,350	$ 6.75	$ 15,866	2,350	$ 8.61	$ 20,249	$ 4,383	27.6%
14	1000 WATTS	18	$ 5.16	$ 93	18	$ 6.59	$ 119	$ 26	27.6%
15	INCANDESCENT								
16	105 WATTS	612	$ 8.03	$ 4,915	612	$ 10.25	$ 6,273	$ 1,358	27.6%
17	205 WATTS	48	$ 7.64	$ 367	48	$ 9.75	$ 468	$ 101	27.6%
18	327 WATTS								
19	860 WATTS								
20	METAL HALIDE								
21	175 WATTS	1,068	$ 8.16	$ 8,717	1,068	$ 10.41	$ 11,125	$ 2,408	27.6%
22	250 WATTS	1,056	$ 8.16	$ 8,619	1,056	$ 10.41	$ 11,000	$ 2,381	27.6%
23	400 WATTS	1,896	$ 7.99	$ 15,152	1,896	$ 10.20	$ 19,338	$ 4,186	27.6%
24	OVERHEAD ALT. TECHNOLOGY LIGHTING	21,174	$ 7.88	$ 166,853	21,174	$ 10.06	$ 212,948	$ 46,095	27.6%
25	POST TOP INCANDESENT								
26	2,500 LUMENS								
27	6,000 LUMENS								
28	COMPANY O&M OF CONVENTIONAL LUMIN.								
29	SODIUM VAPOR LAMPS	274,916	$ 2.84	$ 780,760	274,916	$ 3.62	$ 996,454	$ 215,694	27.6%
30	MERCURY VAPOR LAMPS	5,069	$ 1.17	$ 5,931	5,069	$ 1.49	$ 7,569	$ 1,638	27.6%
31	INCANDESCENT LAMPS	612	$ 3.19	$ 1,953	612	$ 4.07	$ 2,492	$ 539	27.6%

Met-Ed Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.		Current			Pro Forma				
		Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue	Revenue Change	Percent Change
	SCHEDULE SL (Street Lighting Service)	*[a]*	*[b]*	*[c]=[a]x[b]*	*[e]=[a]+[d]*	*[f]*	*[g]=[e]x[f]*	*[h]=[g]-[c]*	*[i]=[h]/[c]*
32	COMPANY OWNERSHIP OF CONVENTIONAL LUM. FACILITIES								
33	CHARGES PER MONTH PER LIGHT	275,630	$ 2.72	$ 749,714	275,630	$ 3.47	$ 956,832	$ 207,117	27.6%
34	CHARGES PER MONTH PER POLE	1,027	$ 11.35	$ 11,656	1,027	$ 14.49	$ 14,876	$ 3,220	27.6%
35	**Underground Feed to St Lights**								
36	SODIUM VAPOR								
37	70 WATTS	5,390	$ 0.10	$ 539	5,390	$ 0.13	$ 688	$ 149	27.6%
38	100 WATTS	42,179	$ 0.15	$ 6,327	42,179	$ 0.19	$ 8,075	$ 1,748	27.6%
39	150 WATTS	32,184	$ 0.23	$ 7,402	32,184	$ 0.29	$ 9,447	$ 2,045	27.6%
40	250 WATTS	13,659	$ 0.38	$ 5,190	13,659	$ 0.48	$ 6,624	$ 1,434	27.6%
41	400 WATTS	4,340	$ 0.60	$ 2,604	4,340	$ 0.77	$ 3,323	$ 719	27.6%
42	800 WATTS	-	$ 1.19	$ -	-	$ 1.52	$ -	$ -	0.0%
43	MERCURY VAPOR								
44	100 WATTS								
45	175 WATTS	3,626	$ 0.28	$ 1,015	3,626	$ 0.36	$ 1,296	$ 280	27.6%
46	250 WATTS	681	$ 0.40	$ 272	681	$ 0.51	$ 348	$ 75	27.6%
47	400 WATTS	1,745	$ 0.60	$ 1,047	1,745	$ 0.77	$ 1,337	$ 289	27.6%
48	700 WATTS								
49	800 WATTS								
50	1000 WATTS	18	$ 1.56	$ 28	18	$ 1.99	$ 36	$ 8	27.6%
51	INCANDESCENT								
52	105 WATTS								
53	205 WATTS								
54	327 WATTS								
55	448 WATTS								
56	690 WATTS								
57	860 WATTS								
58	1720 WATTS								
59	METAL HALIDE								
60	175 WATTS	1,068	$ 0.27	$ 288	1,068	$ 0.34	$ 368	$ 80	27.6%
61	250 WATTS	1,056	$ 0.38	$ 401	1,056	$ 0.48	$ 512	$ 111	27.6%
62	400 WATTS	1,896	$ 0.60	$ 1,138	1,896	$ 0.77	$ 1,452	$ 314	27.6%
63	PROVISION C MONTHLY MINUMUM CHARGE								
64	ALL FIXTURES	107,843	$ 0.15	$ 16,177	107,843	$ 0.19	$ 20,645	$ 4,469	27.6%

Met-Ed Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.		Current			Pro Forma				
		Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue	Revenue Change	Percent Change
	SCHEDULE SL (Street Lighting Service)	*[a]*	*[b]*	*[c]=[a]x[b]*	*[e]=[a]+[d]*	*[f]*	*[g]=[e]x[f]*	*[h]=[g]-[c]*	*[i]=[h]/[c]*
65	COMPANY O&M OF CONVENTIONAL LUMIN.								
66	SODIUM VAPOR LAMPS	84,216	$ 3.38	$ 284,649	84,216	$ 4.31	$ 363,287	$ 78,638	27.6%
67	MERCURY VAPOR LAMPS	5,961	$ 1.92	$ 11,445	5,961	$ 2.45	$ 14,607	$ 3,162	27.6%
68	INCANDESCENT LAMPS								
69	COMPANY OWNERSHIP OF ORNAMENTAL LUMINAIRE								
70	CHARGES PER LIGHT	22,968	$ 6.46	$ 148,376	22,968	$ 8.24	$ 189,366	$ 40,991	27.6%
71	COMPANY OWNERSHIP OF ORNAMENTAL STANDARDS								
72	STANDARD MONTHLY CHARGE	17,877	$ 12.17	$ 217,565	17,877	$ 15.53	$ 277,670	$ 60,105	27.6%
73	CONVERSIONS	-	$ 4.10	$ -	-	$ 5.23	$ -	$ -	0.0%
74	UNDERGROUND ALT. TECHNOLOGY LIGHTING								
75	MINIMUM FIXUTURE CHARGE	20,334	$ 0.17	$ 3,457	20,334	$ 0.22	$ 4,412	$ 955	27.6%
76	KWH CHARGE	530,613	$ 0.0028	$ 1,486	530,613	$ 0.00	$ 1,896	$ 410	27.6%
77	**LED Streetlights**								
78	COBRA HEAD								
79	50 WATTS	33,633	$ 9.80	$ 329,600	33,633	$ 12.51	$ 420,656	$ 91,056	27.6%
80	90 WATTS	23,129	$ 12.11	$ 280,087	23,129	$ 15.46	$ 357,465	$ 77,377	27.6%
81	130 WATTS	9,901	$ 12.87	$ 127,425	9,901	$ 16.43	$ 162,628	$ 35,203	27.6%
82	260 WATTS	5,310	$ 19.89	$ 105,617	5,310	$ 25.38	$ 134,795	$ 29,178	27.6%
83	Colonial								
84	50 WATTS	6,271	$ 15.42	$ 96,703	6,271	$ 19.68	$ 123,418	$ 26,715	27.6%
85	90 WATTS	875	$ 16.95	$ 14,834	875	$ 21.63	$ 18,932	$ 4,098	27.6%
86	Acorn								
87	50 WATTS	1,275	$ 25.59	$ 32,634	1,275	$ 32.66	$ 41,649	$ 9,015	27.6%
88	90 WATTS	493	$ 27.04	$ 13,333	493	$ 34.51	$ 17,017	$ 3,683	27.6%
89	**Total Base Normalized Distribution Revenues**			**$ 6,509,628**			**$ 8,307,986**	**$ 1,798,359**	27.6%

Met-Ed Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.		Current			Pro Forma				
		Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue	Revenue Change	Percent Change
	SCHEDULE SL (Street Lighting Service)	*[a]*	*[b]*	*[c]=[a]x[b]*	*[e]=[a]+[d]*	*[f]*	*[g]=[e]x[f]*	*[h]=[g]-[c]*	*[i]=[h]/[c]*
90	Rider Charges								
91	Smart Meter Technologies Charge (Per Bill)			$ -	-	$ -	$ -	$ -	0.0%
92	TCJA Voluntary Surcharge		-3.91%	(254,526)		0.00%	-	254,526	-100.0%
93	STAS		0.02%	2,505		0.00%	-	(2,505)	-100.0%
94	Distribution System Improvement Charge		4.70%	$ 294,697		0.00%	$ -	(294,697)	-100.0%
95	**Total Distribution Including Rider Charges**			**$ 6,552,303**			**$ 8,307,986**	**$ 1,755,683**	26.8%
96	Rider Charges								
97	Default Service Support Charge	25,935,220	$ 0.11100	2,878,809	25,935,220	$ 0.11100	2,878,809	-	0.0%
98	Universal Service Charge			-			-	-	0.0%
99	Solar Photovoltaic Requirements Charge	25,935,220	$ 0.00006	1,556	25,935,220	$ 0.00006	1,556	-	0.0%
100	Phase IV Energy Efficiency and Conservation Charge	25,935,220	$ 0.00058	15,042	25,935,220	$ 0.00058	15,042	-	0.0%
101	PTC/HPS Charge	25,935,220	$ 0.11872	3,079,029	25,935,220	$ 0.11872	3,079,029	-	0.0%
102	**Total Energy and Revenue**	25,935,220		**$ 12,526,740**	25,935,220		**$ 14,282,423**	**$ 1,755,683**	14.0%
103	Avg rate per kWh			$0.48300			$0.55070		
104	Proposed Increase						$1,755,683		
105	Percent Increase						14.02%		

Met-Ed Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.		Current			Pro Forma				
		Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue	Revenue Change	Percent Change
	SCHEDULE Borderline Service	*[a]*	*[b]*	*[c]=[a]x[b]*	*[e]=[a]+[d]*	*[f]*	*[g]=[e]x[f]*	*[h]=[g]-[c]*	*[i]=[h]/[c]*
1	Distribution								
2	Energy Charge (kWh)								
3	All kWh	1,092,299	$ 0.04133	45,145	1,092,299	$ 0.05917	64,637	19,492	43.2%
4	**Total Base Normalized Distribution Revenues**			**$ 45,145**			**$ 64,637**	**$ 19,492**	43.2%
5	Rider Charges								
6	Smart Meter Technologies Charge (Per Bill)			$ -	-	$ -	$ -	$ -	0.0%
7	TCJA Voluntary Surcharge		-3.91%	(1,765)		0.00%	-	1,765	-100.0%
8	STAS		0.02%	59		0.00%	-	(59)	-100.0%
9	Distribution System Improvement Charge		4.70%	$ 2,039		0.00%	$ -	(2,039)	-100.0%
10	**Total Distribution Including Rider Charges**			**$ 45,478**			**$ 64,637**	**$ 19,159**	42.1%
11	Rider Charges								
12	Default Service Support Charge	1,092,299	$ 0.11100	121,245	1,092,299	$ 0.11100	121,245	-	0.0%
13	Universal Service Charge			-			-	-	0.0%
14	Solar Photovoltaic Requirements Charge	1,092,299	$ 0.00006	66	1,092,299	$ 0.00006	66	-	0.0%
15	Phase IV Energy Efficiency and Conservation Charge			-			-	-	0.0%
16	PTC/HPS Charge	1,092,299	$ 0.11872	129,678	1,092,299	$ 0.11872	129,678	-	0.0%
17	**Total Energy and Revenue**	1,092,299		**$ 296,466**	1,092,299		**$ 315,625**	**$ 19,159**	6.5%
18	Avg rate per kWh			$ 0.27141			$ 0.28896		
19	Proposed Increase						$ 19,159		
20	Percent Increase						6.46%		

Met-Ed Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.	Rider L (Partial Service)	Current Billing Determinants *[a]*	Current Rate *[b]*	Current Revenue *[c]=[a]x[b]*	Pro Forma Billing Determinants *[e]=[a]+[d]*	Pro Forma Rate *[f]*	Pro Forma Revenue *[g]=[e]x[f]*	Revenue Change *[h]=[g]-[c]*	Percent Change *[i]=[h]/[c]*
1	Distribution								
2	Customer Charge	36	$ 79.28	$ 2,854	36	$ 97.45	$ 3,508	$ 654	22.9%
3	Demand Charge (kW)								
4	Backup Secondary KW	-	$ 3.12	-	-	$ 3.89	-	-	0.0%
5	Maint Secondary KW	-	$ 2.50	-	-	$ 3.12	-	-	0.0%
6	Backup Primary KW	-	$ 2.24	-	-	$ 2.84	-	-	0.0%
7	Maint Primary KW	-	$ 1.79	-	-	$ 2.27	-	-	0.0%
8	Backup Transmission KW	367,200	$ 0.16	58,752	367,200	$ 0.20	72,181	13,429	22.9%
9	Maint Transmission KW	-	$ 0.13	-	-	$ 0.16	-	-	0.0%
10	**Total Base Normalized Distribution Revenues**			**$ 61,606**			**$ 75,689**	**$ 14,083**	22.9%
11	Avg rate per kWh			$ -			$ -		
12	Proposed Increase						$ 14,083		
13	Percent Increase						22.86%		

Met-Ed Rate District Customer Charge Analysis Test Period 12 Months Ended December 2025	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT
Summary of Monthly Customer Costs												
Fully-Loaded Customer Costs	$ 70.84	$ 66.83	$ 76.53	$ 65.68	$ 79.18	$ 194.93	$ 2,424.36	$ 2,229.82	$ 133.99	$ 84.28	$ 104.47	$ 1,026.43
Basic Customer Costs	$ 53.35	$ 50.66	$ 54.57	$ 50.31	$ 58.60	$ 97.22	$ 1,796.28	$ 1,023.51	$ 103.09	$ 58.52	$ 73.68	$ 579.44
Fully-Loaded Customer Costs												
Customer-related Revenue Requirements	$ 506,510	$ 421,417	$ 231	$ 32,472	$ 24,995	$ 934	$ 16,924	$ 874	$ 112	$ 56	$ 982	$ 7,513
Number of customers	595,801	525,508	252	41,202	26,308	399	582	33	70	55	783	610
Monthly Fully-Loaded cost per customer	**$ 70.84**	**$ 66.83**	**$ 76.53**	**$ 65.68**	**$ 79.18**	**$ 194.93**	**$ 2,424.36**	**$ 2,229.82**	**$ 133.99**	**$ 84.28**	**$ 104.47**	**$ 1,026.43**
Basic Customer Costs												
Plant												
(364) Poles, Towers & Fixtures	$ 439,296	$ 358,325	$ 172	$ 28,111	$ 19,807	$ 467	$ 21,642	$ 740	$ 124	$ 38	$ 539	$ 9,329
(365) Overhead Conductors & Devices	975,467	816,290	393	64,040	44,862	1,023	44,644	1,527	266	86	1,228	1,108
(366) Underground Conduit	-	-	-	-	-	-	-	-	-	-	-	-
(367) Underground Conductors & Device	332,446	292,170	141	22,921	15,216	230	884	31	41	31	439	342
(368) Line Transformers	285,416	251,564	121	19,736	13,059	192	14	1	33	26	378	292
(369) Services	201,488	177,591	85	13,932	9,219	135	10	1	23	19	267	206
(370) Meters	150,008	118,465	135	11,058	15,104	644	4,522	-	36	46	-	-
(371) Customer Premises	4,862	-	-	-	-	-	-	-	-	-	4,862	-
(372) Leased Property Cust. Prem.	-	-	-	-	-	-	-	-	-	-	-	-
(373) Streetlight	20,970	-	-	-	-	-	-	-	-	-	-	20,970
Total Customer-Related Plant	$ 2,409,953	$ 2,014,405	$ 1,047	$ 159,799	$ 117,266	$ 2,692	$ 71,716	$ 2,300	$ 523	$ 245	$ 7,714	$ 32,247
Accumulated Depreciation												
(108-364) Poles	$ (116,395)	$ (94,941)	$ (46)	$ (7,448)	$ (5,248)	$ (124)	$ (5,734)	$ (196)	$ (33)	$ (10)	$ (143)	$ (2,472)
(108-365) OH Conductors	(137,687)	(115,219)	(55)	(9,039)	(6,332)	(144)	(6,302)	(216)	(38)	(12)	(173)	(156)
(108-366) UG Conduit	-	-	-	-	-	-	-	-	-	-	-	-
(108-367) UG Cond & Dev	(104,560)	(91,893)	(44)	(7,209)	(4,786)	(72)	(278)	(10)	(13)	(10)	(138)	(108)
(108-368) Line Transformers	(113,960)	(100,444)	(48)	(7,880)	(5,214)	(76)	(6)	(0)	(13)	(11)	(151)	(117)
(108-369) Services	(100,256)	(88,365)	(43)	(6,932)	(4,587)	(67)	(5)	(0)	(11)	(9)	(133)	(103)
(108-370) Meters	(61,213)	(48,341)	(55)	(4,512)	(6,163)	(263)	(1,845)	-	(15)	(19)	-	-
(108-371) Install on Cust Premise	(3,349)	-	-	-	-	-	-	-	-	-	(3,349)	-
(108-372) Leased Property Cust. Prem.	-	-	-	-	-	-	-	-	-	-	-	-
(108-373) Street Lighting	(6,249)	-	-	-	-	-	-	-	-	-	-	(6,249)
Total Accumulated Depreciation	$ (643,669)	$ (539,203)	$ (291)	$ (43,021)	$ (32,330)	$ (747)	$ (14,169)	$ (422)	$ (123)	$ (70)	$ (4,088)	$ (9,204)
Net income before taxes & interest												
Net Plant	$ 1,766,283	1,475,202	756	116,777	84,936	1,944	57,547	1,878	401	175	3,626	23,043
Net Income after taxes	$ 144,659	120,819	62	9,564	6,956	159	4,713	154	33	14	297	1,887
Add: Income Taxes	$ 32,119	$ 26,826	$ 14	$ 2,124	$ 1,545	$ 35	$ 1,046	$ 34	$ 7	$ 3	$ 66	$ 419
Net income before taxes & interest	$ 176,778	$ 147,645	$ 76	$ 11,688	$ 8,501	$ 195	$ 5,760	$ 188	$ 40	$ 17	$ 363	$ 2,306

Met-Ed Rate District Customer Charge Analysis Test Period 12 Months Ended December 2025	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT
O&M Expenses												
(580) Operation Supervision & Engineering	$ 868	$ 703	$ 1	$ 61	$ 66	$ 2	$ 32	$ 1	$ 0	$ 0	$ 0	$ 0
(581) Load Dispatching	-	-	-	-	-	-	-	-	-	-	-	-
(582) Station Expenses	-	-	-	-	-	-	-	-	-	-	-	-
(583) Overhead line expenses	622	521	0	41	29	1	28	1	0	0	1	1
(584) Underground line expenses	-	-	-	-	-	-	-	-	-	-	-	-
(586) Meter expenses	775	612	1	57	78	3	23	-	0	0	-	-
(588) Miscellaneous distribution expenses	7,883	6,590	3	523	383	9	235	8	2	1	25	105
(589) Rents	368	308	0	24	18	0	11	0	0	0	1	5
(590) Maintenance Supervision and Engineering	469	391	0	31	22	1	20	1	0	0	1	2
(591) Maintenance of Structures	-	-	-	-	-	-	-	-	-	-	-	-
(592) Maintenance of Station Equipment	-	-	-	-	-	-	-	-	-	-	-	-
(593) Maintenance of Overhead Lines	93,057	77,872	37	6,109	4,280	98	4,259	146	25	8	117	106
(594) Maintenance of underground lines	3,625	3,185	2	250	166	3	10	0	0	0	5	4
(595) Maintenance of line transformers	6	5	0	0	0	0	0	0	0	0	0	0
(596) Maintenance of street lighting and signal systems	385	-	-	-	-	-	-	-	-	-	-	385
(597) Maintenance of meters	2,318	1,831	2	171	233	10	70	-	1	1	-	-
(598) Maintenance of miscellaneous distribution plant	1,169	977	1	77	57	1	35	1	0	0	4	16
Total Customer Accounts and Services	18,325	16,819	6	737	596	37	87	1	1	1	15	27
Total Customer Information	9,047	7,824	4	717	458	7	10	1	1	1	14	11
Total Sales	72	63	0	5	3	0	0	0	0	0	0	0
Total O&M	$ 138,988	$ 117,701	$ 57	$ 8,803	$ 6,389	$ 171	$ 4,821	$ 158	$ 32	$ 13	$ 182	$ 660
Depreciation Expense												
(403-364) Poles	$ 8,511	$ 6,942	$ 3	$ 545	$ 384	$ 9	$ 419	$ 14	$ 2	$ 1	$ 10	$ 181
(403-365) OH Conductors	25,341	21,206	10	1,664	1,165	27	1,160	40	7	2	32	29
(403-366) UG Conduit	-	-	-	-	-	-	-	-	-	-	-	-
(403-367) UG Conductors	7,398	6,502	3	510	339	5	20	1	1	1	10	8
(403-368) Line Transformers	7,362	6,489	3	509	337	5	0	0	1	1	10	8
(403-369) Services	4,022	3,545	2	278	184	3	0	0	0	0	5	4
(403-370) Meters	11,938	9,428	11	880	1,202	51	360	-	3	4	-	-
(403-371) Install on Cust Premise	80	-	-	-	-	-	-	-	-	-	80	-
(403-372) Leased Property Cust. Prem.	-	-	-	-	-	-	-	-	-	-	-	-
(403-373) Streetlight	1,046	-	-	-	-	-	-	-	-	-	-	1,046
Total Depreciation Expense	$ 65,699	$ 54,112	$ 32	$ 4,386	$ 3,611	$ 100	$ 1,959	$ 55	$ 14	$ 8	$ 147	$ 1,275
Basic customer-related costs	381,465	319,459	165	24,877	18,500	466	12,539	401	86	39	692	4,241
Number of customers	595,801	525,508	252	41,202	26,308	399	582	33	70	55	783	610
Monthly basic cost per customer	**$ 53.35**	**$ 50.66**	**$ 54.57**	**$ 50.31**	**$ 58.60**	**$ 97.22**	**$ 1,796.28**	**$ 1,023.51**	**$ 103.09**	**$ 58.52**	**$ 73.68**	**$ 579.44**

Penelec Rate District
Summary of Rates

Current Rates

	Rate RS	Rate GS-Vol.	Rate GS-Small	Rate GS-Medium Single Phase	Rate GS-Medium Three Phase	Rate GS-Large	Rate GP	Rate TP	Rate TP 115KV Discount	Rate MS
Distribution										
Distribution Charge	$ 11.25	$ 11.25	$ 18.33	$ 19.58	$ 39.38	$ 204.79	$ 996.52	$ 3,413.98	$ 3,413.98	$ 35.13
All kW	$ 2.91	$ 2.91	$ -	$ 6.30	$ 6.30	$ 6.68	$ 3.46	$ 1.86	$ 0.37	
All kWh	$ 0.06074	$ 0.06074	$ 0.03624	$ -	$ -	$ -				$ 0.03312
All rkVA					$ 0.20	$ 0.19	$ 0.19			
Smart Meter Charge	$ (0.84)	$ (0.84)	$ 0.52	$ 0.52	$ 0.52	$ 9.87	$ 9.87	$ 9.87	$ 9.87	$ 0.52
DSIC Charge	5.000%	5.000%	5.000%	5.000%	5.000%	5.000%	5.000%	5.000%	5.000%	5.000%
TCJA Voluntary Surcharge	-6.010%	-6.010%	-6.010%	-6.010%	-6.010%	-6.010%	-6.010%	-6.010%	-6.010%	-6.010%
STAS	0.07%	0.07%	0.07%	0.07%	0.07%	0.07%	0.07%	0.07%	0.07%	0.07%
Default Service Support Charge	$ 0.00842	$ 0.00842	$ 0.00388	$ 0.00388	$ 0.00388	$ 2.812	$ 2.812	$ 2.812	$ 2.812	$ 0.00388
Universal Service	$ 0.01306	$ 0.01306								
Solar Photovoltaic Req Charge	$ 0.00008	$ 0.00008	$ 0.00008	$ 0.00008	$ 0.00008	$ 0.00008	$ 0.00008	$ 0.00008	$ 0.00008	$ 0.00008
Phase IV Energy Efficiency Charge	$ 0.00226	$ 0.00175	$ 0.00175	$ 0.00175	$ 0.00175	$ 0.24	$ 0.24	$ 0.24	$ 0.24	$ 0.00
PTC/HPS Charge	$ 0.10607	$ 0.10607	$ 0.11603	$ 0.11603	$ 0.11603	$ 0.04702	$ 0.04702	$ 0.04702	$ 0.04702	$ 0.11603

Proposed Rates

	Rate RS	Rate GS-Vol.	Rate GS-Small	Rate GS-Medium Single Phase	Rate GS-Medium Three Phase	Rate GS-Large	Rate GP	Rate TP	Rate TP 115KV Discount	Rate MS
Distribution										
Distribution Charge	$ 14.50	$ 14.50	$ 25.04	$ 23.92	$ 48.11	$ 248.12	$ 1,246.19	$ 4,246.82	$ 4,246.82	$ 35.13
All kW	$ 3.68	$ 3.68	$ -	$ 7.70	$ 7.70	$ 8.09	$ 4.33	$ 2.31	$ 0.46	
All kWh	$ 0.07636	$ 0.07636	$ 0.04950	$ -	$ -	$ -				$ 0.04032
All rkVA					$ 0.24	$ 0.23	$ 0.24			
Smart Meter Charge	$ -	$ -	$0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -
DSIC Charge	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
TCJA Voluntary Surcharge	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
STAS	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Default Service Support Charge	$ 0.00842	$ 0.00842	$ 0.00388	$ 0.00388	$ 0.00388	$ 2.812	$ 2.812	$ 2.812	$ 2.812	$ 0.00388
Universal Service	$ 0.01306	$ 0.01306	-	-	-	-	-	-	-	-
Solar Photovoltaic Req Charge	$ 0.00008	$ 0.00008	$ 0.00008	$ 0.00008	$ 0.00008	$ 0.00008	$ 0.00008	$ 0.00008	$ 0.00008	$ 0.00008
Phase IV Energy Efficiency Charge	$ 0.00226	$ 0.00175	$ 0.00175	$ 0.00175	$ 0.00175	$ 0.24	$ 0.24	$ 0.24	$ 0.24	$ 0.00
PTC/HPS Charge	$ 0.10607	$ 0.10607	$ 0.11603	$ 0.11603	$ 0.11603	$ 0.04702	$ 0.04702	$ 0.04702	$ 0.04702	$ 0.11603

Penelec Rate District
Summary of Distribution of Revenues ($ in Thousands)

Revenue Summary (w/ Calculated Distribution Rider Revenues)

Line No.	Rate Group	End of Period Customers	Normalized Sales (MWH)	Normalized Demand (KW)	Present Rates: Normalized Base Revenues	Present Rates: Distribution Riders (DSIC, SMT STAS, TCJA)	Present Rates: Subtotal Base Dist. Rev. plus Rider Changes	Present Rates: Other Rider Charges	Present Rates: Total Present Rates	Proposed Rates: Base Revenues After Increase	Proposed Rates: Distribution Riders (DSIC, SMT STAS, TCJA)	Proposed Rates: Subtotal Base Dist. Rev. plus Rider Changes	Proposed Rates: Other Rider Charges	Proposed Rates: Total Revenue After Increase	Revenue Increase: Base Revenue Increase	Revenue Increase: Base Rev Percent Increase	Revenue Increase: Net Overall Increase	Revenue Increase: Net Overall Percent Increase
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1	R	496,418	4,312,760	53,581	$ 329,129	$ (5,646)	$ 323,484	$ 560,184	$ 883,668	$ 415,882	$ -	$ 415,882	$ 560,184	$ 976,066	$ 86,752	26.4%	$ 92,398	10.5%
2	GSV	622	13,948	24,373	$ 1,002	$ (7)	$ 995	$ 1,805	$ 2,799	$ 1,263	$ -	$ 1,263	$ 1,805	$ 3,068	$ 261	26.0%	$ 268	9.6%
3	GSS	52,935	202,621	0	$ 18,987	$ 146	$ 19,133	$ 24,667	$ 43,800	$ 25,934	$ -	$ 25,934	$ 24,667	$ 50,601	$ 6,947	36.6%	$ 6,801	15.5%
4	GSM	30,681	2,897,971	9,747,035	$ 73,008	$ (204)	$ 72,803	$ 352,799	$ 425,602	$ 89,187	$ -	$ 89,187	$ 352,799	$ 441,986	$ 16,180	22.2%	$ 16,384	3.8%
5	GSL	424	919,326	2,403,985	$ 17,351	$ (104)	$ 17,247	$ 49,398	$ 66,645	$ 21,022	$ -	$ 21,022	$ 49,398	$ 70,420	$ 3,671	21.2%	$ 3,775	5.7%
6	GP	442	1,495,019	3,975,322	$ 19,341	$ (94)	$ 19,247	$ 79,294	$ 98,541	$ 24,187	$ -	$ 24,187	$ 79,294	$ 103,480	$ 4,846	25.1%	$ 4,939	5.0%
7	TP	60	2,608,661	6,238,678	$ 9,156	$ 40	$ 9,195	$ 135,756	$ 144,952	$ 11,389	$ -	$ 11,389	$ 135,756	$ 147,145	$ 2,233	24.4%	$ 2,194	1.5%
8	BRD	10	313	0	$ 16	$ (0)	$ 16	$ 38	$ 53	$ 32	$ -	$ 32	$ 38	$ 69	$ 16	99.6%	$ 16	29.9%
9	H	140	23,932	0	$ 852	$ (6)	$ 846	$ 2,913	$ 3,760	$ 1,024	$ -	$ 1,024	$ 2,913	$ 3,937	$ 172	20.2%	$ 178	4.7%
10	POL	1,928	11,027	0	$ 3,260	$ (39)	$ 3,222	$ 1,342	$ 4,564	$ 4,033	$ -	$ 4,033	$ 1,342	$ 5,376	$ 773	23.7%	$ 812	17.8%
11	STLT	713	31,976	0	$ 7,384	$ 53	$ 7,437	$ 3,840	$ 11,277	$ 10,288	$ -	$ 10,288	$ 3,840	$ 14,129	$ 2,905	39.3%	$ 2,852	25.3%
12	Rider L	9		189,328	$ 251	$ -	$ 251	$ -	$ 251	$ 314		$ 314	$ -	$ 314	$ 63	25.0%	$ 63	25.0%
13	**Total Penelec**	**584,383**	**12,517,554**	**22,632,301**	**$ 479,736**	**$ (5,861)**	**$ 473,875**	**$ 1,212,036**	**$ 1,685,911**	**$ 604,555**	**$ -**	**$ 604,555**	**$ 1,212,036**	**$ 1,816,592**	**$ 124,819**	**26.0%**	**$ 130,680**	**7.8%**

Revenue Summary (w/ 2025 Forecasted Distribution Rider Revenues)

Line No.	Rate Group	End of Period Customers	Normalized Sales (MWH)	Normalized Demand (KW)	Present Rates: Normalized Base Revenues	Present Rates: Distribution Riders (DSIC, SMT STAS, TCJA)	Present Rates: Subtotal Base Dist. Rev. plus Rider Changes	Present Rates: Other Rider Charges	Present Rates: Total Present Rates	Proposed Rates: Base Revenues After Increase	Proposed Rates: Distribution Riders (DSIC, SMT STAS, TCJA)	Proposed Rates: Subtotal Base Dist. Rev. plus Rider Changes	Proposed Rates: Other Rider Charges	Proposed Rates: Total Revenue After Increase	Revenue Increase: Base Revenue Increase	Revenue Increase: Base Rev Percent Increase	Revenue Increase: Net Overall Increase	Revenue Increase: Net Overall Percent Increase
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1	R	496,418	4,312,760	53,581	$ 329,129	$ (15,641)	$ 313,488	$ 560,184	$ 873,673	$ 415,882	$ -	$ 415,882	$ 560,184	$ 976,066	$ 86,752	26.4%	$ 102,394	11.7%
2	GSV	622	13,948	24,373	$ 1,002	$ (37)	$ 965	$ 1,805	$ 2,770	$ 1,263	$ -	$ 1,263	$ 1,805	$ 3,068	$ 261	26.0%	$ 298	10.8%
3	GSS	52,935	202,621	0	$ 18,987	$ (367)	$ 18,619	$ 24,667	$ 43,286	$ 25,934	$ -	$ 25,934	$ 24,667	$ 50,601	$ 6,947	36.6%	$ 7,314	16.9%
4	GSM	30,681	2,897,971	9,747,035	$ 73,008	$ 1,473	$ 74,480	$ 352,799	$ 427,279	$ 89,187	$ -	$ 89,187	$ 352,799	$ 441,986	$ 16,180	22.2%	$ 14,707	3.4%
5	GSL	424	919,326	2,403,985	$ 17,351	$ 795	$ 18,146	$ 49,398	$ 67,544	$ 21,022	$ -	$ 21,022	$ 49,398	$ 70,420	$ 3,671	21.2%	$ 2,876	4.3%
6	GP	442	1,495,019	3,975,322	$ 19,341	$ 1,772	$ 21,113	$ 79,294	$ 100,406	$ 24,187	$ -	$ 24,187	$ 79,294	$ 103,480	$ 4,846	25.1%	$ 3,074	3.1%
7	TP	60	2,608,661	6,238,678	$ 9,156	$ 4,384	$ 13,540	$ 135,756	$ 149,296	$ 11,389	$ -	$ 11,389	$ 135,756	$ 147,145	$ 2,233	24.4%	$ (2,151)	-1.4%
8	BRD	10	313	0	$ 16	$ (0)	$ 15	$ 38	$ 53	$ 32	$ -	$ 32	$ 38	$ 69	$ 16	99.6%	$ 16	30.2%
9	H	140	23,932	0	$ 852	$ (3)	$ 849	$ 2,913	$ 3,762	$ 1,024	$ -	$ 1,024	$ 2,913	$ 3,937	$ 172	20.2%	$ 175	4.7%
10	POL	1,928	11,027	0	$ 3,260	$ (165)	$ 3,095	$ 1,342	$ 4,438	$ 4,033	$ -	$ 4,033	$ 1,342	$ 5,376	$ 773	23.7%	$ 938	21.1%
11	STLT	713	31,976	0	$ 7,384	$ (355)	$ 7,029	$ 3,840	$ 10,870	$ 10,288	$ -	$ 10,288	$ 3,840	$ 14,129	$ 2,905	39.3%	$ 3,259	30.0%
12	Rider L	9	0	189,328	$ 251		$ 251	$ -	$ 251	$ 314		$ 314	$ -	$ 314	$ 63	25.0%	$ 63	25.0%
13	**Total Penelec**	**584,383**	**12,517,554**	**22,632,301**	**$ 479,736**	**$ (8,144)**	**$ 471,592**	**$ 1,212,036**	**$ 1,683,628**	**$ 604,555**	**$ -**	**$ 604,555**	**$ 1,212,036**	**$ 1,816,592**	**$ 124,819**	**26.0%**	**$ 132,963**	**7.9%**

Penelec Rate District Target Revenues	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT
Revenue Requirements at EROR												
Base Rate Revenues at EROR	604,555	426,451	760	43,999	63,847	13,434	22,765	10,086	136	581	3,357	19,139
Current Base Rate Revenues	479,736	329,129	1,002	18,987	73,008	17,351	19,561	9,187	16	852	3,260	7,384
Increase / (Decrease) ($)	124,819	97,322	(242)	25,012	(9,161)	(3,917)	3,204	899	121	(270)	97	11,755
Increase / (Decrease) (%)	26.0%	29.6%	-24.2%	131.7%	-12.5%	-22.6%	16.4%	9.8%	765.0%	-31.8%	3.0%	159.2%
Revenue Requirements at Uniform %												
Uniform Increase in Revenues	604,555	414,763	1,263	23,926	92,003	21,865	24,650	11,577	20	1,073	4,108	9,305
Current Retail Revenues	479,736	329,129	1,002	18,987	73,008	17,351	19,561	9,187	16	852	3,260	7,384
Increase / (Decrease) ($)	124,819	85,634	261	4,940	18,995	4,514	5,089	2,390	4	222	848	1,921
Increase / (Decrease) (%)	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%
Movement to EROR	10.00%											
Revenue Targets												
Target Revenues	604,555	415,932	1,213	25,934	89,187	21,022	24,462	11,428	32	1,024	4,033	10,288
Current Revenues	479,736	329,129	1,002	18,987	73,008	17,351	19,561	9,187	16	852	3,260	7,384
Increase / (Decrease) ($)	124,819	86,803	210	6,947	16,180	3,671	4,901	2,241	16	172	773	2,905
Increase / (Decrease) (%)	26.0%	26.4%	21.0%	36.6%	22.2%	21.2%	25.1%	24.4%	99.9%	20.2%	23.7%	39.3%
Total Revenue Increase (%)		10.5%	9.6%	15.5%	3.8%	5.7%	5.0%	1.5%	29.9%	4.7%	17.8%	25.3%
												1.512
Target Revenues Check												
Target (Base)	604,555	415,932	1,213	25,934	89,187	21,022	24,462	11,428	32	1,024	4,033	10,288
Other Revenues	25,212	18,001	39	1,239	3,375	676	857	413	2	30	231	349
Total Revenues	629,767	433,934	1,252	27,173	92,562	21,698	25,319	11,840	33	1,054	4,264	10,638
Check >>	-											

Penelec Rate District Target Revenues	- Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT
Target Revenues (Total)	802,570	433,934	19,214	43,935	107,189	39,024	42,463	29,429	18,033	19,025	22,035	28,290
Current Revenues (Total)	677,750	347,131	19,003	36,988	91,009	35,352	37,562	27,188	18,017	18,853	21,261	25,385
$ Difference	124,819	86,803	210	6,947	16,180	3,671	4,901	2,241	16	172	773	2,905
% Difference	18.4%	25.0%	1.1%	18.8%	17.8%	10.4%	13.0%	8.2%	0.1%	0.9%	3.6%	11.4%
Revenue Requirements												
- Demand	125,516	55,868	216	3,114	34,604	11,892	9,901	8,469	3	406	278	764
- Customer	504,252	388,585	583	42,124	32,618	2,217	13,720	2,029	135	205	3,311	18,724
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Revenue Requirements	629,767	444,453	799	45,238	67,222	14,110	23,621	10,498	138	612	3,588	19,488
Target Revenues												
- Demand	138,894	52,283	328	1,785	45,912	17,718	10,253	9,219	1	680	312	403
- Customer	465,661	363,650	885	24,149	43,276	3,304	14,209	2,209	31	344	3,721	9,885
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Target Revenues	604,555	415,932	1,213	25,934	89,187	21,022	24,462	11,428	32	1,024	4,033	10,288

Penelec Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.		Current			Pro Forma				
		Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue	Revenue Change	Percent Change
	SCHEDULE RS (Residential Service)	*[a]*	*[b]*	*[c]=[a]x[b]*	*[e]=[a]+[d]*	*[f]*	*[g]=[e]x[f]*	*[h]=[g]-[c]*	*[i]=[h]/[c]*
1	Distribution								
2	Customer Charge	5,957,018	$ 11.25	$ 67,016,450	5,957,018	$ 14.50	$ 86,376,758	$ 19,360,308	28.9%
3	Demand Charge (kW)	53,581	$ 2.91	155,921	53,581	$ 3.68	197,043	41,122	26.4%
4	Energy Charge (kWh)								
5	All kWh	4,312,760,298	$ 0.06074	261,957,061	4,312,760,298	$ 0.07636	329,308,090	67,351,029	25.7%
6	**Total Base Normalized Distribution Revenues**			**$ 329,129,432**			**$ 415,881,891**	**$ 86,752,459**	26.4%
7	Rider Charges								
8	Smart Meter Technologies Charge (Per Bill)	5,957,018	$ (0.84)	$ (5,003,895)	5,957,018	$ -	$ -	$ 5,003,895	-100.0%
9	TCJA Voluntary Surcharge		-6.01%	(19,780,679)		0.00%	-	19,780,679	-100.0%
10	STAS		0.07%	618,135		0.00%	-	(618,135)	-100.0%
11	Distribution System Improvement Charge		5.00%	$ 18,520,817		0.00%	$ -	(18,520,817)	-100.0%
12	**Total Distribution Including Rider Charges**			**$ 323,483,810**			**$ 415,881,891**	**$ 92,398,081**	28.6%
13	Rider Charges								
14	Default Service Support Charge	4,312,760,298	$ 0.00842	36,313,442	4,312,760,298	$ 0.00842	36,313,442	-	0.0%
15	Universal Service Charge	4,312,760,298	$ 0.01306	56,324,649	4,312,760,298	$ 0.01306	56,324,649	-	0.0%
16	Solar Photovoltaic Requirements Charge	4,312,760,298	$ 0.00008	345,021	4,312,760,298	$ 0.00008	345,021	-	0.0%
17	Phase IV Energy Efficiency and Conservation Charge	4,312,760,298	$ 0.00226	9,746,838	4,312,760,298	$ 0.00226	9,746,838	-	0.0%
18	PTC/HPS Charge	4,312,760,298	$ 0.10607	457,454,485	4,312,760,298	$ 0.10607	457,454,485	-	0.0%
19	**Total Energy and Revenue**	4,312,760,298		**$ 883,668,245**	4,312,760,298		**$ 976,066,326**	**$ 92,398,081**	10.5%
20	Avg rate per kWh			$ 0.20490			$ 0.22632		
21	Proposed Increase						$ 92,398,081		
22	Percent Increase						10.46%		

Penelec Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE RS

	ENERGY USAGE																	
All kWh	0	50	100	250	500	724	900	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	6,000
Total Energy Usage	0	50	100	250	500	724	900	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	6,000
Total Proposed Bill	$ 14.50	$ 24.81	$ 35.12	$ 66.06	$ 117.62	$ 163.82	$ 200.12	$ 220.75	$ 323.87	$ 426.99	$ 530.12	$ 633.24	$ 736.36	$ 839.49	$ 942.61	$ 1,045.73	$ 1,251.98
Total Current Bill	10.23	19.76	29.30	57.91	105.59	148.31	181.89	200.96	296.33	391.69	487.06	582.43	677.79	773.16	868.53	963.89	1,154.63
Increase ($)	$ 4.27	$ 5.05	$ 5.82	$ 8.15	$ 12.03	$ 15.50	$ 18.23	$ 19.79	$ 27.54	$ 35.30	$ 43.06	$ 50.81	$ 58.57	$ 66.33	$ 74.08	$ 81.84	$ 97.35
Increase (%)	41.77%	25.54%	19.88%	14.07%	11.39%	10.45%	10.02%	9.85%	9.29%	9.01%	8.84%	8.72%	8.64%	8.58%	8.53%	8.49%	8.43%
Overall Increase (%)	10.46%	10.46%	10.46%	10.46%	10.46%	10.46%	10.46%	10.46%	10.46%	10.46%	10.46%	10.46%	10.46%	10.46%	10.46%	10.46%	10.46%
UNBUNDLED RATES - CURRENT																	
Distribution																	
Distribution Charge @ $11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25
All kWh @ 6.074 ¢/kWh	$ -	$ 3	$ 6	$ 15	$ 30	$ 44	$ 55	$ 61	$ 91	$ 121	$ 152	$ 182	$ 213	$ 243	$ 273	$ 304	$ 364
Sub-Total	$ 11	$ 14	$ 17	$ 26	$ 42	$ 55	$ 66	$ 72	$ 102	$ 133	$ 163	$ 193	$ 224	$ 254	$ 285	$ 315	$ 376
Riders																	
Universal Service Charge @ 1.306 ¢/kWh	$ -	$ 1	$ 1	$ 3	$ 7	$ 9	$ 12	$ 13	$ 20	$ 26	$ 33	$ 39	$ 46	$ 52	$ 59	$ 65	$ 78
TCJA @ -6.010 %	$ (1)	$ (1)	$ (1)	$ (2)	$ (3)	$ (3)	$ (4)	$ (4)	$ (6)	$ (8)	$ (10)	$ (12)	$ (13)	$ (15)	$ (17)	$ (19)	$ (23)
Phase IV Energy Efficiency Charge @ 0.226 ¢/kWh	$ -	$ 0	$ 0	$ 1	$ 1	$ 2	$ 2	$ 2	$ 3	$ 5	$ 6	$ 7	$ 8	$ 9	$ 10	$ 11	$ 14
Smart Meter Charge @ $-0.84	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)
Default Service Support Charge @ 0.842 ¢/kWh	$ -	$ 0	$ 1	$ 2	$ 4	$ 6	$ 8	$ 8	$ 13	$ 17	$ 21	$ 25	$ 29	$ 34	$ 38	$ 42	$ 51
Solar Photovoltaic Requirements Charge @ 0.008 ¢/k	$ -	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Sub-Total	$ (2)	$ (1)	$ 1	$ 4	$ 9	$ 13	$ 17	$ 19	$ 29	$ 39	$ 49	$ 59	$ 69	$ 79	$ 89	$ 99	$ 120
DSIC @ 5.000 %	$ 0	$ 1	$ 1	$ 1	$ 2	$ 3	$ 4	$ 4	$ 6	$ 8	$ 10	$ 11	$ 13	$ 15	$ 17	$ 19	$ 22
PTC/HPS Charge																	
All kWh @$ 0.10607 /kWh	$ -	$ 5	$ 11	$ 27	$ 53	$ 77	$ 95	$ 106	$ 159	$ 212	$ 265	$ 318	$ 371	$ 424	$ 477	$ 530	$ 636
Sub Total	$ 10	$ 20	$ 29	$ 58	$ 106	$ 148	$ 182	$ 201	$ 296	$ 391	$ 487	$ 582	$ 677	$ 773	$ 868	$ 963	$ 1,154
STAS @ 0.07 %	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1	$ 1	$ 1	$ 1
Total Bill	**$ 10**	**$ 20**	**$ 29**	**$ 58**	**$ 106**	**$ 148**	**$ 182**	**$ 201**	**$ 296**	**$ 392**	**$ 487**	**$ 582**	**$ 678**	**$ 773**	**$ 869**	**$ 964**	**$ 1,155**
UNBUNDLED RATES - PROPOSED																	
Distribution																	
Distribution Charge @ $14.50	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15
All kWh @ 7.636 ¢/kWh	$ -	$ 4	$ 8	$ 19	$ 38	$ 55	$ 69	$ 76	$ 115	$ 153	$ 191	$ 229	$ 267	$ 305	$ 344	$ 382	$ 458
Sub-Total	$ 15	$ 18	$ 22	$ 34	$ 53	$ 70	$ 83	$ 91	$ 129	$ 167	$ 205	$ 244	$ 282	$ 320	$ 358	$ 396	$ 473
Riders																	
Universal Service Charge @ 1.306 ¢/kWh	$ -	$ 1	$ 1	$ 3	$ 7	$ 9	$ 12	$ 13	$ 20	$ 26	$ 33	$ 39	$ 46	$ 52	$ 59	$ 65	$ 78
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Phase IV Energy Efficiency Charge @ 0.226 ¢/kWh	$ -	$ 0	$ 0	$ 1	$ 1	$ 2	$ 2	$ 2	$ 3	$ 5	$ 6	$ 7	$ 8	$ 9	$ 10	$ 11	$ 14
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Default Service Support Charge @ 0.842 ¢/kWh	$ -	$ 0	$ 1	$ 2	$ 4	$ 6	$ 8	$ 8	$ 13	$ 17	$ 21	$ 25	$ 29	$ 34	$ 38	$ 42	$ 51
Solar Photovoltaic Requirements Charge @ 0.008 ¢/k	$ -	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Sub-Total	$ -	$ 1	$ 2	$ 6	$ 12	$ 17	$ 21	$ 24	$ 36	$ 48	$ 60	$ 71	$ 83	$ 95	$ 107	$ 119	$ 143
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
PTC/HPS Charge																	
All kWh @ $ 0.10607 /kWh	$ -	$ 5	$ 11	$ 27	$ 53	$ 77	$ 95	$ 106	$ 159	$ 212	$ 265	$ 318	$ 371	$ 424	$ 477	$ 530	$ 636
Sub Total	$ 15	$ 25	$ 35	$ 66	$ 118	$ 164	$ 200	$ 221	$ 324	$ 427	$ 530	$ 633	$ 736	$ 839	$ 943	$ 1,046	$ 1,252
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Bill	**$ 15**	**$ 25**	**$ 35**	**$ 66**	**$ 118**	**$ 164**	**$ 200**	**$ 221**	**$ 324**	**$ 427**	**$ 530**	**$ 633**	**$ 736**	**$ 839**	**$ 943**	**$ 1,046**	**$ 1,252**
% Increase	**41.8%**	**25.5%**	**19.9%**	**14.1%**	**11.4%**	**10.5%**	**10.0%**	**9.8%**	**9.3%**	**9.0%**	**8.8%**	**8.7%**	**8.6%**	**8.6%**	**8.5%**	**8.5%**	**8.4%**

Penelec Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.		Current			Pro Forma				
		Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue	Revenue Change	Percent Change
	SCHEDULE GSV (Volunteer Service)	*[a]*	*[b]*	*[c]=[a]x[b]*	*[e]=[a]+[d]*	*[f]*	*[g]=[e]x[f]*	*[h]=[g]-[c]*	*[i]=[h]/[c]*
1	Distribution								
2	Customer Charge	7,467	$ 11.25	$ 84,003	7,467	$ 14.50	$ 108,271	$ 24,268	28.9%
3	Demand Charge (kW)	24,373	$ 2.91	70,926	24,373	$ 3.68	89,632	18,706	26.4%
4	Energy Charge (kWh)								
5	All kWh	13,948,372	$ 0.06074	847,224	13,948,372	$ 0.07636	1,065,052	217,828	25.7%
6	**Total Base Normalized Distribution Revenues**			**$ 1,002,154**			**$ 1,262,955**	**$ 260,801**	26.0%
7	Rider Charges								
8	Smart Meter Technologies Charge (Per Bill)	7,467	$ (0.84)	$ (6,272)	7,467	$ -	$ -	$ 6,272	-100.0%
9	TCJA Voluntary Surcharge		-6.01%	(60,229)		0.00%	-	60,229	-100.0%
10	STAS		0.07%	1,958		0.00%	-	(1,958)	-100.0%
11	Distribution System Improvement Charge		5.00%	$ 57,111		0.00%	$ -	(57,111)	-100.0%
12	**Total Distribution Including Rider Charges**			**$ 994,722**			**$ 1,262,955**	**$ 268,233**	27.0%
13	Rider Charges								
14	Default Service Support Charge	13,948,372	$ 0.00842	117,445	13,948,372	$ 0.00842	117,445	-	0.0%
15	Universal Service Charge	13,948,372	$ 0.01306	182,166	13,948,372	$ 0.01306	182,166	-	0.0%
16	Solar Photovoltaic Requirements Charge	13,948,372	$ 0.00008	1,116	13,948,372	$ 0.00008	1,116	-	0.0%
17	Phase IV Energy Efficiency and Conservation Charge	13,948,372	$ 0.00175	24,410	13,948,372	$ 0.00175	24,410	-	0.0%
18	PTC/HPS Charge	13,948,372	$ 0.10607	1,479,504	13,948,372	$ 0.10607	1,479,504	-	0.0%
19	**Total Energy and Revenue**	13,948,372		**$ 2,799,362**	13,948,372		**$ 3,067,595**	**$ 268,233**	9.6%
20	Avg rate per kWh			$ 0.20069			$ 0.21992		
21	Proposed Increase						$ 268,233		
22	Percent Increase						9.58%		

Penelec Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE GS-V

	ENERGY USAGE																	
All kWh	0	50	100	250	500	750	900	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	6,000
Total Energy Usage	0	50	100	250	500	750	900	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	6,000
Total Proposed Bill	$ 14.50	$ 24.79	$ 35.07	$ 65.93	$ 117.37	$ 168.80	$ 199.66	$ 220.24	$ 323.11	$ 425.97	$ 528.84	$ 631.71	$ 734.58	$ 837.45	$ 940.32	$ 1,043.18	$ 1,248.92
Total Current Bill	10.23	19.74	29.25	57.78	105.33	152.88	181.41	200.43	295.52	390.62	485.72	580.82	675.92	771.02	866.12	961.22	1,151.41
Increase ($)	$ 4.27	$ 5.05	$ 5.83	$ 8.16	$ 12.04	$ 15.93	$ 18.26	$ 19.81	$ 27.58	$ 35.35	$ 43.12	$ 50.89	$ 58.66	$ 66.43	$ 74.20	$ 81.97	$ 97.51
Increase (%)	41.77%	25.58%	19.92%	14.12%	11.43%	10.42%	10.06%	9.88%	9.33%	9.05%	8.88%	8.76%	8.68%	8.62%	8.57%	8.53%	8.47%
Overall Increase (%)	9.58%	9.58%	9.58%	9.58%	9.58%	9.58%	9.58%	9.58%	9.58%	9.58%	9.58%	9.58%	9.58%	9.58%	9.58%	9.58%	9.58%
UNBUNDLED RATES - CURRENT																	
Distribution																	
Distribution Charge @ $11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25
All kWh @ 6.074 ¢/kWh	$ -	$ 3	$ 6	$ 15	$ 30	$ 46	$ 55	$ 61	$ 91	$ 121	$ 152	$ 182	$ 213	$ 243	$ 273	$ 304	$ 364
Sub-Total	$ 11	$ 14	$ 17	$ 26	$ 42	$ 57	$ 66	$ 72	$ 102	$ 133	$ 163	$ 193	$ 224	$ 254	$ 285	$ 315	$ 376
Riders																	
Universal Service Charge @ 1.306 ¢/kWh	$ -	$ 1	$ 1	$ 3	$ 7	$ 10	$ 12	$ 13	$ 20	$ 26	$ 33	$ 39	$ 46	$ 52	$ 59	$ 65	$ 78
TCJA @ -6.010 %	$ (1)	$ (1)	$ (1)	$ (2)	$ (3)	$ (3)	$ (4)	$ (4)	$ (6)	$ (8)	$ (10)	$ (12)	$ (13)	$ (15)	$ (17)	$ (19)	$ (23)
Phase IV Energy Efficiency Charge @ 0.175 ¢/kWh	$ -	$ 0	$ 0	$ 0	$ 1	$ 1	$ 2	$ 2	$ 3	$ 4	$ 4	$ 5	$ 6	$ 7	$ 8	$ 9	$ 11
Smart Meter Charge @ $-0.84	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)
Default Service Support Charge @ 0.842 ¢/kWh	$ -	$ 0	$ 1	$ 2	$ 4	$ 6	$ 8	$ 8	$ 13	$ 17	$ 21	$ 25	$ 29	$ 34	$ 38	$ 42	$ 51
Solar Photovoltaic Requirements Charge @ 0.008 ¢/kV	$ -	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Sub-Total	$ (2)	$ (1)	$ 0	$ 3	$ 8	$ 13	$ 16	$ 18	$ 28	$ 38	$ 48	$ 57	$ 67	$ 77	$ 87	$ 97	$ 116
DSIC @ 5.000 %	$ 0	$ 1	$ 1	$ 1	$ 2	$ 3	$ 4	$ 4	$ 6	$ 8	$ 9	$ 11	$ 13	$ 15	$ 17	$ 18	$ 22
PTC/HPS Charge																	
All kWh @ $ 0.10607 /kWh	$ -	$ 5	$ 11	$ 27	$ 53	$ 80	$ 95	$ 106	$ 159	$ 212	$ 265	$ 318	$ 371	$ 424	$ 477	$ 530	$ 636
Sub Total	$ 10	$ 20	$ 29	$ 58	$ 105	$ 153	$ 181	$ 200	$ 295	$ 390	$ 485	$ 580	$ 675	$ 770	$ 866	$ 961	$ 1,151
STAS @ 0.07 %	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1	$ 1	$ 1	$ 1
Total Bill	**$ 10**	**$ 20**	**$ 29**	**$ 58**	**$ 105**	**$ 153**	**$ 181**	**$ 200**	**$ 296**	**$ 391**	**$ 486**	**$ 581**	**$ 676**	**$ 771**	**$ 866**	**$ 961**	**$ 1,151**
UNBUNDLED RATES - PROPOSED																	
Distribution																	
Distribution Charge @ $14.50	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15
All kWh @ 7.636 ¢/kWh	$ -	$ 4	$ 8	$ 19	$ 38	$ 57	$ 69	$ 76	$ 115	$ 153	$ 191	$ 229	$ 267	$ 305	$ 344	$ 382	$ 458
Sub-Total	$ 15	$ 18	$ 22	$ 34	$ 53	$ 72	$ 83	$ 91	$ 129	$ 167	$ 205	$ 244	$ 282	$ 320	$ 358	$ 396	$ 473
Riders																	
Universal Service Charge @ 1.306 ¢/kWh	$ -	$ 1	$ 1	$ 3	$ 7	$ 10	$ 12	$ 13	$ 20	$ 26	$ 33	$ 39	$ 46	$ 52	$ 59	$ 65	$ 78
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Phase IV Energy Efficiency Charge @ 0.175 ¢/kWh	$ -	$ 0	$ 0	$ 0	$ 1	$ 1	$ 2	$ 2	$ 3	$ 4	$ 4	$ 5	$ 6	$ 7	$ 8	$ 9	$ 11
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Default Service Support Charge @ 0.842 ¢/kWh	$ -	$ 0	$ 1	$ 2	$ 4	$ 6	$ 8	$ 8	$ 13	$ 17	$ 21	$ 25	$ 29	$ 34	$ 38	$ 42	$ 51
Solar Photovoltaic Requirements Charge @ 0.008 ¢/kV	$ -	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Sub-Total	$ -	$ 1	$ 2	$ 6	$ 12	$ 17	$ 21	$ 23	$ 35	$ 47	$ 58	$ 70	$ 82	$ 93	$ 105	$ 117	$ 140
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
PTC/HPS Charge																	
All kWh @ $ 0.10607 /kWh	$ -	$ 5	$ 11	$ 27	$ 53	$ 80	$ 95	$ 106	$ 159	$ 212	$ 265	$ 318	$ 371	$ 424	$ 477	$ 530	$ 636
Sub Total	$ 15	$ 25	$ 35	$ 66	$ 117	$ 169	$ 200	$ 220	$ 323	$ 426	$ 529	$ 632	$ 735	$ 837	$ 940	$ 1,043	$ 1,249
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Bill	**$ 15**	**$ 25**	**$ 35**	**$ 66**	**$ 117**	**$ 169**	**$ 200**	**$ 220**	**$ 323**	**$ 426**	**$ 529**	**$ 632**	**$ 735**	**$ 837**	**$ 940**	**$ 1,043**	**$ 1,249**
% Increase	**41.8%**	**25.6%**	**19.9%**	**14.1%**	**11.4%**	**10.4%**	**10.1%**	**9.9%**	**9.3%**	**9.0%**	**8.9%**	**8.8%**	**8.7%**	**8.6%**	**8.6%**	**8.5%**	**8.5%**

Penelec Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.		Current			Pro Forma				
		Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue	Revenue Change	Percent Change
	SCHEDULE GS-Small (General Service Small)	*[a]*	*[b]*	*[c]=[a]x[b]*	*[e]=[a]+[d]*	*[f]*	*[g]=[e]x[f]*	*[h]=[g]-[c]*	*[i]=[h]/[c]*
1	Distribution								
2	Customer Charge	635,218	$ 18.33	$ 11,643,547	635,218	$ 25.04	$ 15,903,954	$ 4,260,407	36.6%
3	Demand Charge (kW)								
4	Energy Charge (kWh)								
5	All kWh	202,620,628	$ 0.03624	7,342,972	202,620,628	$ 0.04950	10,029,788	2,686,816	36.6%
6	**Total Base Normalized Distribution Revenues**			**$ 18,986,518**			**$ 25,933,742**	**$ 6,947,224**	36.6%
7	Rider Charges								
8	Smart Meter Technologies Charge (Per Bill)	635,218	$ 0.52	$ 330,313	635,218	$ -	$ -	$ (330,313)	-100.0%
9	TCJA Voluntary Surcharge		-6.01%	(1,141,090)		0.00%	-	1,141,090	-100.0%
10	STAS		0.07%	30,639		0.00%	-	(30,639)	-100.0%
11	Distribution System Improvement Charge		5.00%	$ 926,516		0.00%	$ -	(926,516)	-100.0%
12	**Total Distribution Including Rider Charges**			**$ 19,132,897**			**$ 25,933,742**	**$ 6,800,845**	35.5%
13	Rider Charges								
14	Default Service Support Charge	202,620,628	$ 0.00388	786,168	202,620,628	$ 0.00388	786,168	-	0.0%
15	Universal Service Charge			-			-	-	0.0%
16	Solar Photovoltaic Requirements Charge	202,620,628	$ 0.00008	16,210	202,620,628	$ 0.00008	16,210	-	0.0%
17	Phase IV Energy Efficiency and Conservation Charge	202,620,628	$ 0.00175	354,586	202,620,628	$ 0.00175	354,586	-	0.0%
18	PTC/HPS Charge	202,620,628	$ 0.11603	23,510,071	202,620,628	$ 0.11603	23,510,071	-	0.0%
19	**Total Energy and Revenue**	202,620,628		**$ 43,799,932**	202,620,628		**$ 50,600,777**	**$ 6,800,845**	15.5%
20	Avg rate per kWh			$ 0.21617			$ 0.24973		
21	Proposed Increase						$ 6,800,845		
22	Percent Increase						15.53%		

Penelec Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE GS - SMALL - SINGLE PHASE
At Average Levels of kWh Use

KW Demand																			
Total kW	0	1	1	1	1	1	1	1	3	3	3	3	3	5	5	5	5		
Hrs Use	0	100	200	300	400	500	600	730	100	200	300	400	500	100	200	300	500		
ENERGY USAGE																			
Monthly Energy Usage	0	100	200	300	400	500	600	730	300	600	900	1,200	1,500	500	1,000	1,500	2,500		
Total Energy Usage	0	100	200	300	400	500	600	730	300	600	900	1,200	1,500	500	1,000	1,500	2,500		
Total Proposed Bill	$ 25.04	$ 42.16	$ 59.29	$ 76.41	$ 93.53	$ 110.66	$ 127.78	$ 150.04	$ 76.41	$ 127.78	$ 179.15	$ 230.53	$ 281.90	$ 110.66	$ 196.28	$ 281.90	$ 453.14		
Total Current Bill	18.65	34.42	50.19	65.96	81.73	97.50	113.27	133.77	65.96	113.27	160.58	207.89	255.20	97.50	176.35	255.20	412.91		
Increase ($)	$ 6.39	$ 7.74	$ 9.10	$ 10.45	$ 11.80	$ 13.16	$ 14.51	$ 16.27	$ 10.45	$ 14.51	$ 18.57	$ 22.63	$ 26.69	$ 13.16	$ 19.93	$ 26.69	$ 40.23		
Increase (%)	34.26%	22.49%	18.12%	15.84%	14.44%	13.49%	12.81%	12.16%	15.84%	12.81%	11.57%	10.89%	10.46%	13.49%	11.30%	10.46%	9.74%		
Overall Increase (%)	15.53%	15.53%	15.53%	15.53%	15.53%	15.53%	15.53%	15.53%	15.53%	15.53%	15.53%	15.53%	15.53%	15.53%	15.53%	15.53%	15.53%		
UNBUNDLED RATES - CURRENT																			
Distribution																			
Distribution Charge @ $18.33	$ 18	$ 18	$ 18	$ 18	$ 18	$ 18	$ 18	$ 18	$ 18	$ 18	$ 18	$ 18	$ 18	$ 18	$ 18	$ 18	$ 18		
All kWh @ 3.624 ¢/kWh	$ -	$ 4	$ 7	$ 11	$ 14	$ 18	$ 22	$ 26	$ 11	$ 22	$ 33	$ 43	$ 54	$ 18	$ 36	$ 54	$ 91		
Sub-Total	$ 18	$ 22	$ 26	$ 29	$ 33	$ 36	$ 40	$ 45	$ 29	$ 40	$ 51	$ 62	$ 73	$ 36	$ 55	$ 73	$ 109		
Riders																			
Phase IV Energy Efficiency Charge @ 0.175 ¢/kWh	$ -	$ 0	$ 0	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 2	$ 2	$ 3	$ 1	$ 2	$ 3	$ 4		
TCJA @ -6.010 %	$ (1)	$ (1)	$ (2)	$ (2)	$ (2)	$ (2)	$ (2)	$ (3)	$ (2)	$ (2)	$ (3)	$ (4)	$ (4)	$ (2)	$ (3)	$ (4)	$ (7)		
Smart Meter Charge @ $0.52	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1		
Default Service Support Charge @ 0.388 ¢/kWh	$ -	$ 0	$ 1	$ 1	$ 2	$ 2	$ 2	$ 3	$ 1	$ 2	$ 3	$ 5	$ 6	$ 2	$ 4	$ 6	$ 10		
Solar Photovoltaic Requirements Charge @ 0.008 ¢/kV	$ -	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0		
Sub-Total	$ (1)	$ (0)	$ 0	$ 0	$ 1	$ 1	$ 2	$ 2	$ 0	$ 2	$ 3	$ 4	$ 5	$ 1	$ 3	$ 5	$ 8		
DSIC @ 5.000 %	$ 1	$ 1	$ 1	$ 1	$ 2	$ 2	$ 2	$ 2	$ 1	$ 2	$ 2	$ 3	$ 4	$ 2	$ 3	$ 4	$ 5		
PTC/HPS Charge																			
All kWh @ $ 0.11603 /kWh	$ -	$ 12	$ 23	$ 35	$ 46	$ 58	$ 70	$ 85	$ 35	$ 70	$ 104	$ 139	$ 174	$ 58	$ 116	$ 174	$ 290		
Sub Total	$ 19	$ 34	$ 50	$ 66	$ 82	$ 97	$ 113	$ 134	$ 66	$ 113	$ 160	$ 208	$ 255	$ 97	$ 176	$ 255	$ 413		
STAS @ 0.07 %	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0		
Total Bill	**$ 19**	**$ 34**	**$ 50**	**$ 66**	**$ 82**	**$ 98**	**$ 113**	**$ 134**	**$ 66**	**$ 113**	**$ 161**	**$ 208**	**$ 255**	**$ 98**	**$ 176**	**$ 255**	**$ 413**		
UNBUNDLED RATES - PROPOSED																			
Distribution																			
Distribution Charge @ $25.04	$ 25	$ 25	$ 25	$ 25	$ 25	$ 25	$ 25	$ 25	$ 25	$ 25	$ 25	$ 25	$ 25	$ 25	$ 25	$ 25	$ 25		
All kWh @ 4.950 ¢/kWh	$ -	$ 5	$ 10	$ 15	$ 20	$ 25	$ 30	$ 36	$ 15	$ 30	$ 45	$ 59	$ 74	$ 25	$ 50	$ 74	$ 124		
Sub-Total	$ 25	$ 30	$ 35	$ 40	$ 45	$ 50	$ 55	$ 61	$ 40	$ 55	$ 70	$ 84	$ 99	$ 50	$ 75	$ 99	$ 149		
Riders																			
Phase IV Energy Efficiency Charge @ 0.175 ¢/kWh	$ -	$ 0	$ 0	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 2	$ 2	$ 3	$ 1	$ 2	$ 3	$ 4		
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Default Service Support Charge @ 0.388 ¢/kWh	$ -	$ 0	$ 1	$ 1	$ 2	$ 2	$ 2	$ 3	$ 1	$ 2	$ 3	$ 5	$ 6	$ 2	$ 4	$ 6	$ 10		
Solar Photovoltaic Requirements Charge @ 0.008 ¢/kV	$ -	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0		
Sub-Total	$ -	$ 1	$ 1	$ 2	$ 2	$ 3	$ 3	$ 4	$ 2	$ 3	$ 5	$ 7	$ 9	$ 3	$ 6	$ 9	$ 14		
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
PTC/HPS Charge																			
All kWh @ $ 0.11603 /kWh	$ -	$ 12	$ 23	$ 35	$ 46	$ 58	$ 70	$ 85	$ 35	$ 70	$ 104	$ 139	$ 174	$ 58	$ 116	$ 174	$ 290		
Sub Total	$ 25	$ 42	$ 59	$ 76	$ 94	$ 111	$ 128	$ 150	$ 76	$ 128	$ 179	$ 231	$ 282	$ 111	$ 196	$ 282	$ 453		
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Total Bill	**$ 25**	**$ 42**	**$ 59**	**$ 76**	**$ 94**	**$ 111**	**$ 128**	**$ 150**	**$ 76**	**$ 128**	**$ 179**	**$ 231**	**$ 282**	**$ 111**	**$ 196**	**$ 282**	**$ 453**		
% Increase	**34.3%**	**22.5%**	**18.1%**	**15.8%**	**14.4%**	**13.5%**	**12.8%**	**12.2%**	**15.8%**	**12.8%**	**11.6%**	**10.9%**	**10.5%**	**13.5%**	**11.3%**	**10.5%**	**9.7%**		

Penelec Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.		Current			Pro Forma				
		Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue	Revenue Change	Percent Change
	SCHEDULE GS-Medium (General Service Medium)	*[a]*	*[b]*	*[c]=[a]x[b]*	*[e]=[a]+[d]*	*[f]*	*[g]=[e]x[f]*	*[h]=[g]-[c]*	*[i]=[h]/[c]*
1	Distribution								
2	Customer Charge								
3	Single Phase	177,944	$19.58	$ 3,484,137	177,944	$ 23.92	$ 4,256,283	$ 772,146	22.2%
4	Three Phase	190,231	$39.38	7,491,313	190,231	$ 48.11	9,151,520	1,660,207	22.2%
	Demand Charge								
5	All kW	9,747,035	$6.30	61,406,320	9,747,035	$ 7.70	75,015,048		
6	All rkVa	3,129,545	$0.20	625,909	3,129,545	$ 0.24	764,621	138,712	22.2%
7	Energy Charge (kWh)	2,897,970,802	$ -	-	2,897,970,802				
8	**Total Base Normalized Distribution Revenues**			**$ 73,007,678**			**$ 89,187,472**	**$ 16,179,794**	22.2%
9	Rider Charges								
10	Smart Meter Technologies Charge (Per Bill)	368,175	$ 0.52	$ 191,451	368,175	$ -	$ -	$ (191,451)	
11	TCJA Voluntary Surcharge		-6.01%	(4,387,761)		0.00%	-	4,387,761	-100.0%
12	STAS		0.07%	297,713		0.00%	-	(297,713)	-100.0%
13	Distribution System Improvement Charge		5.00%	$ 3,694,141		0.00%	$ -	(3,694,141)	-100.0%
14	**Total Distribution Including Rider Charges**			**$ 72,803,222**			**$ 89,187,472**	**$ 16,384,250**	22.5%
15	Rider Charges								
16	Default Service Support Charge	2,897,970,802	$ 0.00388	11,244,127	2,897,970,802	$ 0.00388	11,244,127	-	0.0%
17	Universal Service Charge			-			-	-	0.0%
18	Solar Photovoltaic Requirements Charge	2,897,970,802	$ 0.00008	231,838	2,897,970,802	$ 0.00008	231,838	-	0.0%
19	Phase IV Energy Efficiency and Conservation Charge	2,897,970,802	$ 0.00175	5,071,449	2,897,970,802	$ 0.00175	5,071,449	-	0.0%
20	PTC/HPS Charge	2,897,970,802	$ 0.11603	336,251,552	2,897,970,802	$ 0.11603	336,251,552	-	0.0%
21	**Total Energy and Revenue**	2,897,970,802		**$ 425,602,187**	2,897,970,802	-	**$ 441,986,437**	**$ 16,384,250**	3.8%
22	Avg rate per kWh			$ 0.14686			$ 0.15252		
23	Proposed Increase						$ 16,384,250		
24	Percent Increase						3.85%		

Penelec Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE GS MEDIUM - SINGLE PHASE
With Demands 10 - 20 KW
At Average Levels of kWh Use

KW Demand																		
Total kW	0	10	10	10	10	10	10	10	10	20	20	20	20	20	20	20	20	20
Hrs Use	0	100	200	300	400	500	600	730	900	100	200	300	400	500	600	730	900	
ENERGY USAGE																		
Monthly Energy Usage	0	1,000	2,000	3,000	4,000	5,000	6,000	7,300	9,000	2,000	4,000	6,000	8,000	10,000	12,000	14,600	18,000	
Total Energy Usage	0	1,000	2,000	3,000	4,000	5,000	6,000	7,300	9,000	2,000	4,000	6,000	8,000	10,000	12,000	14,600	18,000	
Total Proposed Bill	$ 23.92	$ 222.62	$ 344.36	$ 466.10	$ 587.84	$ 709.58	$ 831.32	$ 989.58	$ 1,196.54	$ 421.32	$ 664.80	$ 908.28	$ 1,151.76	$ 1,395.24	$ 1,638.72	$ 1,955.25	$ 2,369.16	
Total Current Bill	19.88	204.01	325.93	447.84	569.75	691.67	813.58	972.06	1,179.32	388.14	631.97	875.80	1,119.62	1,363.45	1,607.27	1,924.25	2,338.75	
Increase ($)	$ 4.04	$ 18.61	$ 18.43	$ 18.26	$ 18.09	$ 17.92	$ 17.74	$ 17.52	$ 17.22	$ 33.18	$ 32.83	$ 32.49	$ 32.14	$ 31.80	$ 31.45	$ 31.00	$ 30.41	
Increase (%)	20.30%	9.12%	5.66%	4.08%	3.17%	2.59%	2.18%	1.80%	1.46%	8.55%	5.20%	3.71%	2.87%	2.33%	1.96%	1.61%	1.30%	
Overall Increase (%)	3.85%	3.85%	3.85%	3.85%	3.85%	3.85%	3.85%	3.85%	3.85%	3.85%	3.85%	3.85%	3.85%	3.85%	3.85%	3.85%	3.85%	
UNBUNDLED RATES - CURRENT																		
Distribution Charge @ $19.58	$ 20	$ 20	$ 20	$ 20	$ 20	$ 20	$ 20	$ 20	$ 20	$ 20	$ 20	$ 20	$ 20	$ 20	$ 20	$ 20	$ 20	
All kW @ $6.30/kW	$ -	$ 63	$ 63	$ 63	$ 63	$ 63	$ 63	$ 63	$ 63	$ 126	$ 126	$ 126	$ 126	$ 126	$ 126	$ 126	$ 126	
Sub-Total	$ 20	$ 83	$ 83	$ 83	$ 83	$ 83	$ 83	$ 83	$ 83	$ 146	$ 146	$ 146	$ 146	$ 146	$ 146	$ 146	$ 146	
Riders																		
Phase IV Energy Efficiency Charge @ 0.175 ¢/kWh	$ -	$ 2	$ 4	$ 5	$ 7	$ 9	$ 11	$ 13	$ 16	$ 4	$ 7	$ 11	$ 14	$ 18	$ 21	$ 26	$ 32	
TCJA @ -6.010 %	$ (1)	$ (5)	$ (5)	$ (5)	$ (5)	$ (5)	$ (5)	$ (5)	$ (5)	$ (9)	$ (9)	$ (9)	$ (9)	$ (9)	$ (9)	$ (9)	$ (9)	
Smart Meter Charge @ $0.52	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	
Default Service Support Charge @ 0.388 ¢/kWh	$ -	$ 4	$ 8	$ 12	$ 16	$ 19	$ 23	$ 28	$ 35	$ 8	$ 16	$ 23	$ 31	$ 39	$ 47	$ 57	$ 70	
Solar Photovoltaic Requirements Charge @ 0.008 ¢/k	$ -	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1	$ 1	$ 0	$ 0	$ 0	$ 1	$ 1	$ 1	$ 1	$ 1	
Sub-Total	$ (1)	$ 1	$ 7	$ 13	$ 18	$ 24	$ 30	$ 37	$ 47	$ 3	$ 15	$ 26	$ 37	$ 49	$ 60	$ 75	$ 95	
DSIC @ 5.000 %	$ 1	$ 4	$ 4	$ 4	$ 4	$ 4	$ 4	$ 5	$ 5	$ 7	$ 7	$ 7	$ 8	$ 8	$ 8	$ 8	$ 8	
PTC/HPS Charge																		
All kWh @ $ 0.11603 /kWh	$ -	$ 116	$ 232	$ 348	$ 464	$ 580	$ 696	$ 847	$ 1,044	$ 232	$ 464	$ 696	$ 928	$ 1,160	$ 1,392	$ 1,694	$ 2,089	
Sub Total	$ 20	$ 204	$ 326	$ 448	$ 569	$ 691	$ 813	$ 971	$ 1,178	$ 388	$ 632	$ 875	$ 1,119	$ 1,362	$ 1,606	$ 1,923	$ 2,337	
STAS @ 0.07 %	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1	$ 1	$ 1	$ 0	$ 0	$ 1	$ 1	$ 1	$ 1	$ 1	$ 2	
Total Bill	**$ 20**	**$ 204**	**$ 326**	**$ 448**	**$ 570**	**$ 692**	**$ 814**	**$ 972**	**$ 1,179**	**$ 388**	**$ 632**	**$ 876**	**$ 1,120**	**$ 1,363**	**$ 1,607**	**$ 1,924**	**$ 2,339**	
UNBUNDLED RATES - PROPOSED																		
Distribution Charge @ $23.92	$ 24	$ 24	$ 24	$ 24	$ 24	$ 24	$ 24	$ 24	$ 24	$ 24	$ 24	$ 24	$ 24	$ 24	$ 24	$ 24	$ 24	
All kW @ $7.70/kW	$ -	$ 77	$ 77	$ 77	$ 77	$ 77	$ 77	$ 77	$ 77	$ 154	$ 154	$ 154	$ 154	$ 154	$ 154	$ 154	$ 154	
Sub-Total	$ 24	$ 101	$ 101	$ 101	$ 101	$ 101	$ 101	$ 101	$ 101	$ 178	$ 178	$ 178	$ 178	$ 178	$ 178	$ 178	$ 178	
Riders																		
Phase IV Energy Efficiency Charge @ 0.175 ¢/kWh	$ -	$ 2	$ 4	$ 5	$ 7	$ 9	$ 11	$ 13	$ 16	$ 4	$ 7	$ 11	$ 14	$ 18	$ 21	$ 26	$ 32	
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Default Service Support Charge @ 0.388 ¢/kWh	$ -	$ 4	$ 8	$ 12	$ 16	$ 19	$ 23	$ 28	$ 35	$ 8	$ 16	$ 23	$ 31	$ 39	$ 47	$ 57	$ 70	
Solar Photovoltaic Requirements Charge @ 0.008 ¢/k	$ -	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1	$ 1	$ 0	$ 0	$ 0	$ 1	$ 1	$ 1	$ 1	$ 1	
Sub-Total	$ -	$ 6	$ 11	$ 17	$ 23	$ 29	$ 34	$ 42	$ 51	$ 11	$ 23	$ 34	$ 46	$ 57	$ 69	$ 83	$ 103	
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
PTC/HPS Charge																		
All kWh @ $ 0.11603 /kWh	$ -	$ 116	$ 232	$ 348	$ 464	$ 580	$ 696	$ 847	$ 1,044	$ 232	$ 464	$ 696	$ 928	$ 1,160	$ 1,392	$ 1,694	$ 2,089	
Sub Total	$ 24	$ 223	$ 344	$ 466	$ 588	$ 710	$ 831	$ 990	$ 1,197	$ 421	$ 665	$ 908	$ 1,152	$ 1,395	$ 1,639	$ 1,955	$ 2,369	
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Total Bill	**$ 24**	**$ 223**	**$ 344**	**$ 466**	**$ 588**	**$ 710**	**$ 831**	**$ 990**	**$ 1,197**	**$ 421**	**$ 665**	**$ 908**	**$ 1,152**	**$ 1,395**	**$ 1,639**	**$ 1,955**	**$ 2,369**	
% Increase	**20.30%**	**9.12%**	**5.66%**	**4.08%**	**3.17%**	**2.59%**	**2.18%**	**1.80%**	**1.46%**	**8.55%**	**5.20%**	**3.71%**	**2.87%**	**2.33%**	**1.96%**	**1.61%**	**1.30%**	

Penelec Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE GS-MEDIUM - THREE PHASE
With Demands 25-100 KW
At Average Levels of kWh Use

KW Demand																		
Total kW	250	250	250	250	250	250	250	250	250	400	400	400	400	400	400	400	400	
Hrs Use	0	100	200	300	400	500	600	730	900	100	200	300	400	500	600	730	900	
REACTIVE DEMAND																		
rkVA	80	80	80	80	80	80	80	80	80	128	128	128	128	128	128	128	128	
ENERGY USAGE																		
Monthly Energy Usage	0	25,000	50,000	75,000	100,000	125,000	150,000	182,500	225,000	40,000	80,000	120,000	160,000	200,000	240,000	292,000	360,000	
Total Energy Usage	0	25,000	50,000	75,000	100,000	125,000	150,000	182,500	225,000	40,000	80,000	120,000	160,000	200,000	240,000	292,000	360,000	
Total Proposed Bill	$ 1,991.77	$ 5,035.27	$ 8,078.77	$ 11,122.27	$ 14,165.77	$ 17,209.27	$ 20,252.77	$ 24,209.32	$ 29,383.27	$ 8,027.56	$ 12,897.16	$ 17,766.76	$ 22,636.36	$ 27,505.96	$ 32,375.56	$ 38,706.04	$ 46,984.36	
Total Current Bill	1,610.74	4,658.56	7,706.38	10,754.20	13,802.02	16,849.84	19,897.66	23,859.82	29,041.12	7,430.03	12,306.54	17,183.05	22,059.57	26,936.08	31,812.59	38,152.05	46,442.12	
Increase ($)	$ 381.03	$ 376.71	$ 372.39	$ 368.07	$ 363.75	$ 359.43	$ 355.11	$ 349.49	$ 342.15	$ 597.53	$ 590.62	$ 583.71	$ 576.80	$ 569.89	$ 562.97	$ 553.99	$ 542.24	
Increase (%)	23.66%	8.09%	4.83%	3.42%	2.64%	2.13%	1.78%	1.46%	1.18%	8.04%	4.80%	3.40%	2.61%	2.12%	1.77%	1.45%	1.17%	
Overall Increase (%)	3.85%	3.85%	3.85%	3.85%	3.85%	3.85%	3.85%	3.85%	3.85%	3.85%	3.85%	3.85%	3.85%	3.85%	3.85%	3.85%	3.85%	
UNBUNDLED RATES - CURRENT																		
Distribution																		
Distribution Charge @ $39.38	$ 39	$ 39	$ 39	$ 39	$ 39	$ 39	$ 39	$ 39	$ 39	$ 39	$ 39	$ 39	$ 39	$ 39	$ 39	$ 39	$ 39	
All kW @ $6.30/kW	$ 1,575	$ 1,575	$ 1,575	$ 1,575	$ 1,575	$ 1,575	$ 1,575	$ 1,575	$ 1,575	$ 2,520	$ 2,520	$ 2,520	$ 2,520	$ 2,520	$ 2,520	$ 2,520	$ 2,520	
All rkVA @ $0.20 /rkVA	$ 16	$ 16	$ 16	$ 16	$ 16	$ 16	$ 16	$ 16	$ 16	$ 26	$ 26	$ 26	$ 26	$ 26	$ 26	$ 26	$ 26	
Sub-Total	$ 1,630	$ 1,630	$ 1,630	$ 1,630	$ 1,630	$ 1,630	$ 1,630	$ 1,630	$ 1,630	$ 2,585	$ 2,585	$ 2,585	$ 2,585	$ 2,585	$ 2,585	$ 2,585	$ 2,585	
Riders																		
Phase IV Energy Efficiency Charge @ 0.175 ¢/kWh	$ -	$ 44	$ 88	$ 131	$ 175	$ 219	$ 263	$ 319	$ 394	$ 70	$ 140	$ 210	$ 280	$ 350	$ 420	$ 511	$ 630	
TCJA @ -6.010 %	$ (98)	$ (98)	$ (98)	$ (98)	$ (98)	$ (98)	$ (98)	$ (98)	$ (98)	$ (155)	$ (155)	$ (155)	$ (155)	$ (155)	$ (155)	$ (155)	$ (155)	
Smart Meter Charge @ $0.52	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	
Default Service Support Charge @ 0.388 ¢/kWh	$ -	$ 97	$ 194	$ 291	$ 388	$ 485	$ 582	$ 708	$ 873	$ 155	$ 310	$ 466	$ 621	$ 776	$ 931	$ 1,133	$ 1,397	
Solar Photovoltaic Requirements Charge @ 0.008 ¢/kV	$ -	$ 2	$ 4	$ 6	$ 8	$ 10	$ 12	$ 15	$ 18	$ 3	$ 6	$ 10	$ 13	$ 16	$ 19	$ 23	$ 29	
Sub-Total	$ (97)	$ 45	$ 188	$ 331	$ 474	$ 616	$ 759	$ 945	$ 1,187	$ 74	$ 302	$ 530	$ 759	$ 987	$ 1,216	$ 1,512	$ 1,901	
DSIC @ 5.000 %	$ 77	$ 79	$ 81	$ 83	$ 85	$ 88	$ 90	$ 93	$ 96	$ 125	$ 129	$ 132	$ 136	$ 139	$ 143	$ 147	$ 153	
PTC/HPS Charge																		
All kWh @ $ 0.11603 /kWh	$ -	$ 2,901	$ 5,802	$ 8,702	$ 11,603	$ 14,504	$ 17,405	$ 21,175	$ 26,107	$ 4,641	$ 9,282	$ 13,924	$ 18,565	$ 23,206	$ 27,847	$ 33,881	$ 41,771	
Sub Total	$ 1,609.61	$ 4,655.30	$ 7,700.99	$ 10,746.68	$ 13,792.36	$ 16,838.05	$ 19,883.74	$ 23,843.13	$ 29,020.80	$ 7,424.83	$ 12,297.93	$ 17,171.03	$ 22,044.13	$ 26,917.23	$ 31,790.33	$ 38,125.36	$ 46,409.63	
STAS @ 0.07 %	$ 1.13	$ 3.26	$ 5.39	$ 7.52	$ 9.65	$ 11.79	$ 13.92	$ 16.69	$ 20.31	$ 5.20	$ 8.61	$ 12.02	$ 15.43	$ 18.84	$ 22.25	$ 26.69	$ 32.49	
Total Bill	**$ 1,610.74**	**$ 4,658.56**	**$ 7,706.38**	**$ 10,754.20**	**$ 13,802.02**	**$ 16,849.84**	**$ 19,897.66**	**$ 23,859.82**	**$ 29,041.12**	**$ 7,430.03**	**$ 12,306.54**	**$ 17,183.05**	**$ 22,059.57**	**$ 26,936.08**	**$ 31,812.59**	**$ 38,152.05**	**$ 46,442.12**	
UNBUNDLED RATES - PROPOSED																		
Distribution																		
Distribution Charge @ $48.11	$ 48	$ 48	$ 48	$ 48	$ 48	$ 48	$ 48	$ 48	$ 48	$ 48	$ 48	$ 48	$ 48	$ 48	$ 48	$ 48	$ 48	
All kW @ $7.70/kW	$ 1,924	$ 1,924	$ 1,924	$ 1,924	$ 1,924	$ 1,924	$ 1,924	$ 1,924	$ 1,924	$ 3,078	$ 3,078	$ 3,078	$ 3,078	$ 3,078	$ 3,078	$ 3,078	$ 3,078	
All rkVA @ $0.24 /rkVA	$ 20	$ 20	$ 20	$ 20	$ 20	$ 20	$ 20	$ 20	$ 20	$ 31	$ 31	$ 31	$ 31	$ 31	$ 31	$ 31	$ 31	
Sub-Total	$ 1,992	$ 1,992	$ 1,992	$ 1,992	$ 1,992	$ 1,992	$ 1,992	$ 1,992	$ 1,992	$ 3,158	$ 3,158	$ 3,158	$ 3,158	$ 3,158	$ 3,158	$ 3,158	$ 3,158	
Riders																		
Phase IV Energy Efficiency Charge @ 0.175 ¢/kWh	$ -	$ 44	$ 88	$ 131	$ 175	$ 219	$ 263	$ 319	$ 394	$ 70	$ 140	$ 210	$ 280	$ 350	$ 420	$ 511	$ 630	
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Default Service Support Charge @ 0.388 ¢/kWh	$ -	$ 97	$ 194	$ 291	$ 388	$ 485	$ 582	$ 708	$ 873	$ 155	$ 310	$ 466	$ 621	$ 776	$ 931	$ 1,133	$ 1,397	
Solar Photovoltaic Requirements Charge @ 0.008 ¢/kV	$ -	$ 2	$ 4	$ 6	$ 8	$ 10	$ 12	$ 15	$ 18	$ 3	$ 6	$ 10	$ 13	$ 16	$ 19	$ 23	$ 29	
Sub-Total	$ -	$ 143	$ 286	$ 428	$ 571	$ 714	$ 857	$ 1,042	$ 1,285	$ 228	$ 457	$ 685	$ 914	$ 1,142	$ 1,370	$ 1,667	$ 2,056	
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
PTC/HPS Charge																		
All kWh @ $ 0.11603 /kWh	$ -	$ 2,901	$ 5,802	$ 8,702	$ 11,603	$ 14,504	$ 17,405	$ 21,175	$ 26,107	$ 4,641	$ 9,282	$ 13,924	$ 18,565	$ 23,206	$ 27,847	$ 33,881	$ 41,771	
Sub Total	$ 1,991.77	$ 5,035.27	$ 8,078.77	$ 11,122.27	$ 14,165.77	$ 17,209.27	$ 20,252.77	$ 24,209.32	$ 29,383.27	$ 8,027.56	$ 12,897.16	$ 17,766.76	$ 22,636.36	$ 27,505.96	$ 32,375.56	$ 38,706.04	$ 46,984.36	
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Total Bill	**$ 1,991.77**	**$ 5,035.27**	**$ 8,078.77**	**$ 11,122.27**	**$ 14,165.77**	**$ 17,209.27**	**$ 20,252.77**	**$ 24,209.32**	**$ 29,383.27**	**$ 8,027.56**	**$ 12,897.16**	**$ 17,766.76**	**$ 22,636.36**	**$ 27,505.96**	**$ 32,375.56**	**$ 38,706.04**	**$ 46,984.36**	
% Increase	**23.66%**	**8.09%**	**4.83%**	**3.42%**	**2.64%**	**2.13%**	**1.78%**	**1.46%**	**1.18%**	**8.04%**	**4.80%**	**3.40%**	**2.61%**	**2.12%**	**1.77%**	**1.45%**	**1.17%**	

Penelec Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE GS-MEDIUM - THREE PHASE
With Demands 25-100 KW
At Average Levels of kWh Use

KW Demand																		
Total kW	25	25	25	25	25	50	50	50	50	75	75	75	75	100	100	100	100	
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730	
REACTIVE DEMAND																		
rkVA	8	8	8	8	8	16	16	16	16	24	24	24	24	32	32	32	32	
ENERGY USAGE																		
Monthly Energy Usage	0	2,500	7,500	12,500	18,250	5,000	15,000	25,000	36,500	7,500	22,500	37,500	54,750	10,000	30,000	50,000	73,000	
Total Energy Usage	0	2,500	7,500	12,500	18,250	5,000	15,000	25,000	36,500	7,500	22,500	37,500	54,750	10,000	30,000	50,000	73,000	
Total Proposed Bill	$ 242.47	$ 546.82	$ 1,155.52	$ 1,764.22	$ 2,464.23	$ 1,045.54	$ 2,262.94	$ 3,480.34	$ 4,880.35	$ 1,544.26	$ 3,370.36	$ 5,196.46	$ 7,296.47	$ 2,042.97	$ 4,477.77	$ 6,912.57	$ 9,712.59	
Total Current Bill	196.57	501.35	1,110.91	1,720.48	2,421.48	963.26	2,182.39	3,401.52	4,803.51	1,425.17	3,253.87	5,082.56	7,185.55	1,887.09	4,325.34	6,763.60	9,567.59	
Increase ($)	$ 45.91	$ 45.47	$ 44.61	$ 43.75	$ 42.75	$ 82.28	$ 80.55	$ 78.82	$ 76.83	$ 119.08	$ 116.49	$ 113.90	$ 110.92	$ 155.88	$ 152.43	$ 148.97	$ 145.00	
Increase (%)	23.35%	9.07%	4.02%	2.54%	1.77%	8.54%	3.69%	2.32%	1.60%	8.36%	3.58%	2.24%	1.54%	8.26%	3.52%	2.20%	1.52%	
Overall Increase (%)	3.85%	3.85%	3.85%	3.85%	3.85%	3.85%	3.85%	3.85%	3.85%	3.85%	3.85%	3.85%	3.85%	3.85%	3.85%	3.85%	3.85%	
UNBUNDLED RATES - CURRENT																		
Distribution																		
Distribution Charge @ $39.38	$ 39	$ 39	$ 39	$ 39	$ 39	$ 39	$ 39	$ 39	$ 39	$ 39	$ 39	$ 39	$ 39	$ 39	$ 39	$ 39	$ 39	
All kW @ $6.30/kW	$ 158	$ 158	$ 158	$ 158	$ 158	$ 315	$ 315	$ 315	$ 315	$ 473	$ 473	$ 473	$ 473	$ 630	$ 630	$ 630	$ 630	
All rkVA @ $0.20 /rkVA	$ 2	$ 2	$ 2	$ 2	$ 2	$ 3	$ 3	$ 3	$ 3	$ 5	$ 5	$ 5	$ 5	$ 6	$ 6	$ 6	$ 6	
Sub-Total	$ 198	$ 198	$ 198	$ 198	$ 198	$ 358	$ 358	$ 358	$ 358	$ 517	$ 517	$ 517	$ 517	$ 676	$ 676	$ 676	$ 676	
Riders																		
Phase IV Energy Efficiency Charge @ 0.175 ¢/kWh	$ -	$ 4	$ 13	$ 22	$ 32	$ 9	$ 26	$ 44	$ 64	$ 13	$ 39	$ 66	$ 96	$ 18	$ 53	$ 88	$ 128	
TCJA @ -6.010 %	$ (12)	$ (12)	$ (12)	$ (12)	$ (12)	$ (21)	$ (21)	$ (21)	$ (21)	$ (31)	$ (31)	$ (31)	$ (31)	$ (41)	$ (41)	$ (41)	$ (41)	
Smart Meter Charge @ $0.52	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	
Default Service Support Charge @ 0.388 ¢/kWh	$ -	$ 10	$ 29	$ 49	$ 71	$ 19	$ 58	$ 97	$ 142	$ 29	$ 87	$ 146	$ 212	$ 39	$ 116	$ 194	$ 283	
Solar Photovoltaic Requirements Charge @ 0.008 ¢/kv	$ -	$ 0	$ 1	$ 1	$ 1	$ 0	$ 1	$ 2	$ 3	$ 1	$ 2	$ 3	$ 4	$ 1	$ 2	$ 4	$ 6	
Sub-Total	$ (11)	$ 3	$ 31	$ 60	$ 93	$ 8	$ 65	$ 122	$ 187	$ 12	$ 98	$ 184	$ 282	$ 17	$ 131	$ 245	$ 377	
DSIC @ 5.000 %	$ 9	$ 10	$ 10	$ 10	$ 11	$ 17	$ 18	$ 19	$ 20	$ 25	$ 26	$ 28	$ 29	$ 33	$ 34	$ 36	$ 38	
PTC/HPS Charge																		
All kWh @ $ 0.11603 /kWh	$ -	$ 290	$ 870	$ 1,450	$ 2,118	$ 580	$ 1,740	$ 2,901	$ 4,235	$ 870	$ 2,611	$ 4,351	$ 6,353	$ 1,160	$ 3,481	$ 5,802	$ 8,470	
Sub Total	$ 196.43	$ 501.00	$ 1,110.14	$ 1,719.27	$ 2,419.78	$ 962.59	$ 2,180.86	$ 3,399.14	$ 4,800.15	$ 1,424.18	$ 3,251.59	$ 5,079.00	$ 7,180.53	$ 1,885.77	$ 4,322.32	$ 6,758.87	$ 9,560.90	
STAS @ 0.07 %	$ 0.14	$ 0.35	$ 0.78	$ 1.20	$ 1.69	$ 0.67	$ 1.53	$ 2.38	$ 3.36	$ 1.00	$ 2.28	$ 3.56	$ 5.03	$ 1.32	$ 3.03	$ 4.73	$ 6.69	
Total Bill	**$ 196.57**	**$ 501.35**	**$ 1,110.91**	**$ 1,720.48**	**$ 2,421.48**	**$ 963.26**	**$ 2,182.39**	**$ 3,401.52**	**$ 4,803.51**	**$ 1,425.17**	**$ 3,253.87**	**$ 5,082.56**	**$ 7,185.55**	**$ 1,887.09**	**$ 4,325.34**	**$ 6,763.60**	**$ 9,567.59**	
UNBUNDLED RATES - PROPOSED																		
Distribution																		
Distribution Charge @ $48.11	$ 48	$ 48	$ 48	$ 48	$ 48	$ 48	$ 48	$ 48	$ 48	$ 48	$ 48	$ 48	$ 48	$ 48	$ 48	$ 48	$ 48	
All kW @ $7.70/kW	$ 192	$ 192	$ 192	$ 192	$ 192	$ 385	$ 385	$ 385	$ 385	$ 577	$ 577	$ 577	$ 577	$ 770	$ 770	$ 770	$ 770	
All rkVA @ $0.24 /rkVA	$ 2	$ 2	$ 2	$ 2	$ 2	$ 4	$ 4	$ 4	$ 4	$ 6	$ 6	$ 6	$ 6	$ 8	$ 8	$ 8	$ 8	
Sub-Total	$ 242	$ 242	$ 242	$ 242	$ 242	$ 437	$ 437	$ 437	$ 437	$ 631	$ 631	$ 631	$ 631	$ 826	$ 826	$ 826	$ 826	
Riders																		
Phase IV Energy Efficiency Charge @ 0.175 ¢/kWh	$ -	$ 4	$ 13	$ 22	$ 32	$ 9	$ 26	$ 44	$ 64	$ 13	$ 39	$ 66	$ 96	$ 18	$ 53	$ 88	$ 128	
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Default Service Support Charge @ 0.388 ¢/kWh	$ -	$ 10	$ 29	$ 49	$ 71	$ 19	$ 58	$ 97	$ 142	$ 29	$ 87	$ 146	$ 212	$ 39	$ 116	$ 194	$ 283	
Solar Photovoltaic Requirements Charge @ 0.008 ¢/kv	$ -	$ 0	$ 1	$ 1	$ 1	$ 0	$ 1	$ 2	$ 3	$ 1	$ 2	$ 3	$ 4	$ 1	$ 2	$ 4	$ 6	
Sub-Total	$ -	$ 14	$ 43	$ 71	$ 104	$ 29	$ 86	$ 143	$ 208	$ 43	$ 128	$ 214	$ 313	$ 57	$ 171	$ 286	$ 417	
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
PTC/HPS Charge																		
All kWh @ $ 0.11603 /kWh	$ -	$ 290	$ 870	$ 1,450	$ 2,118	$ 580	$ 1,740	$ 2,901	$ 4,235	$ 870	$ 2,611	$ 4,351	$ 6,353	$ 1,160	$ 3,481	$ 5,802	$ 8,470	
Sub Total	$ 242.47	$ 546.82	$ 1,155.52	$ 1,764.22	$ 2,464.23	$ 1,045.54	$ 2,262.94	$ 3,480.34	$ 4,880.35	$ 1,544.26	$ 3,370.36	$ 5,196.46	$ 7,296.47	$ 2,042.97	$ 4,477.77	$ 6,912.57	$ 9,712.59	
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Total Bill	**$ 242.47**	**$ 546.82**	**$ 1,155.52**	**$ 1,764.22**	**$ 2,464.23**	**$ 1,045.54**	**$ 2,262.94**	**$ 3,480.34**	**$ 4,880.35**	**$ 1,544.26**	**$ 3,370.36**	**$ 5,196.46**	**$ 7,296.47**	**$ 2,042.97**	**$ 4,477.77**	**$ 6,912.57**	**$ 9,712.59**	
% Increase	**23.35%**	**9.07%**	**4.02%**	**2.54%**	**1.77%**	**8.54%**	**3.69%**	**2.32%**	**1.60%**	**8.36%**	**3.58%**	**2.24%**	**1.54%**	**8.26%**	**3.52%**	**2.20%**	**1.52%**	

Penelec Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.		Current			Pro Forma				
		Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue	Revenue Change	Percent Change
	SCHEDULE GS-Large (General Service Large)	*[a]*	*[b]*	*[c]=[a]x[b]*	*[e]=[a]+[d]*	*[f]*	*[g]=[e]x[f]*	*[h]=[g]-[c]*	*[i]=[h]/[c]*
1	Distribution								
2	Customer Charge	5,091	$204.79	$ 1,042,486	5,091	$ 248.12	$ 1,263,065	$ 220,579	21.2%
3	Demand Charge (kW)								
4	All kW	2,403,985	$6.68	16,058,617	2,403,985	$ 8.09	19,456,452	3,397,835	21.2%
5	All rkVa	1,315,141	$0.19	249,877	1,315,141	$ 0.23	302,748	52,871	21.2%
6	Energy Charge (kWh)								
7	All kWh	919,325,959	$ -	-	919,325,959	$ -	-	-	0.0%
8	**Total Base Normalized Distribution Revenues**			**$ 17,350,980**			**$ 21,022,265**	**$ 3,671,285**	21.2%
9	Rider Charges								
10	Smart Meter Technologies Charge (Per Bill)	5,091	$ 9.87	$ 50,243	5,091	$ -	$ -	$ (50,243)	
11	TCJA Voluntary Surcharge		-6.01%	(1,042,794)		0.00%	-	1,042,794	-100.0%
12	STAS		0.07%	46,619		0.00%	-	(46,619)	-100.0%
13	Distribution System Improvement Charge		5.00%	$ 841,895		0.00%	$ -	(841,895)	-100.0%
14	**Total Distribution Including Rider Charges**			**$ 17,246,943**			**$ 21,022,265**	**$ 3,775,322**	21.9%
15	Rider Charges								
16	Default Service Support Charge	1,997,812	$ 2.81200	5,617,847	1,997,812	$ 2.81200	5,617,847	-	0.0%
17	Universal Service Charge			-			-	-	0.0%
18	Solar Photovoltaic Requirements Charge	919,325,959	$ 0.00008	73,546	919,325,959	$ 0.00008	73,546	-	0.0%
19	Phase IV Energy Efficiency and Conservation Charge	1,997,812	$ 0.24000	479,475	1,997,812	$ 0.24000	479,475	-	0.0%
20	PTC/HPS Charge	919,325,959	$ 0.04702	43,226,707	919,325,959	$ 0.04702	43,226,707	-	0.0%
21	**Total Energy and Revenue**	919,325,959		**$ 66,644,517**	919,325,959		**$ 70,419,840**	**$ 3,775,322**	5.7%
22	Avg rate per kWh			$ 0.07249			$ 0.07660		
23	Proposed Increase						$ 3,775,322		
24	Percent Increase						5.66%		

Penelec Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE GS - LARGE
With Demands of 500 - 1,000 KW
At Average Levels of kWh Use

KW Demand																		
Total kW	500	500	500	500	500	500	750	750	750	750	750	750	1,000	1,000	1,000	1,000	1,000	
Hrs Use	0	200	300	400	500	730	200	300	400	500	730	900	200	300	400	500	730	
REACTIVE DEMAND																		
rkVA	274	274	274	274	274	274	410	410	410	410	410	410	547	547	547	547	547	
ENERGY USAGE																		
Monthly Energy Usage	0	100,000	150,000	200,000	250,000	365,000	150,000	225,000	300,000	375,000	547,500	675,000	200,000	300,000	400,000	500,000	730,000	
Total Energy Usage	0	100,000	150,000	200,000	250,000	365,000	150,000	225,000	300,000	375,000	547,500	675,000	200,000	300,000	400,000	500,000	730,000	
Total Proposed Bill	$ 5,883.80	$ 10,593.80	$ 12,948.80	$ 15,303.80	$ 17,658.80	$ 23,075.30	$ 15,766.64	$ 19,299.14	$ 22,831.64	$ 26,364.14	$ 34,488.89	$ 40,494.14	$ 20,939.48	$ 25,649.48	$ 30,359.48	$ 35,069.48	$ 45,902.48	
Total Current Bill	5,095.55	9,808.85	12,165.50	14,522.15	16,878.80	22,299.09	14,606.97	18,141.94	21,676.91	25,211.89	33,342.32	39,351.78	19,405.08	24,118.38	28,831.68	33,544.97	44,385.56	
Increase ($)	$ 788.24	$ 784.95	$ 783.30	$ 781.65	$ 780.00	$ 776.21	$ 1,159.67	$ 1,157.20	$ 1,154.72	$ 1,152.25	$ 1,146.56	$ 1,142.36	$ 1,534.39	$ 1,531.10	$ 1,527.80	$ 1,524.50	$ 1,516.92	
Increase (%)	15.47%	8.00%	6.44%	5.38%	4.62%	3.48%	7.94%	6.38%	5.33%	4.57%	3.44%	2.90%	7.91%	6.35%	5.30%	4.54%	3.42%	
Overall Increase (%)	5.66%	5.66%	5.66%	5.66%	5.66%	5.66%	5.66%	5.66%	5.66%	5.66%	5.66%	5.66%	5.66%	5.66%	5.66%	5.66%	5.66%	
UNBUNDLED RATES - CURRENT																		
Distribution																		
Distribution Charge @ $204.79	$ 205	$ 205	$ 205	$ 205	$ 205	$ 205	$ 205	$ 205	$ 205	$ 205	$ 205	$ 205	$ 205	$ 205	$ 205	$ 205	$ 205	
All kW @ $6.68/kW	$ 3,340	$ 3,340	$ 3,340	$ 3,340	$ 3,340	$ 3,340	$ 5,010	$ 5,010	$ 5,010	$ 5,010	$ 5,010	$ 5,010	$ 6,680	$ 6,680	$ 6,680	$ 6,680	$ 6,680	
All rkVA @$ 0.19 /rkVA	$ 52	$ 52	$ 52	$ 52	$ 52	$ 52	$ 78	$ 78	$ 78	$ 78	$ 78	$ 78	$ 104	$ 104	$ 104	$ 104	$ 104	
Sub-Total	$ 3,597	$ 3,597	$ 3,597	$ 3,597	$ 3,597	$ 3,597	$ 5,293	$ 5,293	$ 5,293	$ 5,293	$ 5,293	$ 5,293	$ 6,989	$ 6,989	$ 6,989	$ 6,989	$ 6,989	
Riders																		
Phase IV Energy Efficiency Charge @ $ 0.24 /kW PLC	$ 120	$ 120	$ 120	$ 120	$ 120	$ 120	$ 180	$ 180	$ 180	$ 180	$ 180	$ 180	$ 240	$ 240	$ 240	$ 240	$ 240	
TCJA @ -6.010 %	$ (216)	$ (216)	$ (216)	$ (216)	$ (216)	$ (216)	$ (318)	$ (318)	$ (318)	$ (318)	$ (318)	$ (318)	$ (420)	$ (420)	$ (420)	$ (420)	$ (420)	
Smart Meter Charge @ $9.87	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	
Default Service Support Charge @$ 2.812 /kW NSPL	$ 1,406	$ 1,406	$ 1,406	$ 1,406	$ 1,406	$ 1,406	$ 2,109	$ 2,109	$ 2,109	$ 2,109	$ 2,109	$ 2,109	$ 2,812	$ 2,812	$ 2,812	$ 2,812	$ 2,812	
Solar Photovoltaic Requirements Charge @ 0.008 ¢/kv	$ -	$ 8	$ 12	$ 16	$ 20	$ 29	$ 12	$ 18	$ 24	$ 30	$ 44	$ 54	$ 16	$ 24	$ 32	$ 40	$ 58	
Sub-Total	$ 1,320	$ 1,328	$ 1,332	$ 1,336	$ 1,340	$ 1,349	$ 1,993	$ 1,999	$ 2,005	$ 2,011	$ 2,025	$ 2,035	$ 2,658	$ 2,666	$ 2,674	$ 2,682	$ 2,700	
DSIC @ 5.000 %	$ 176	$ 176	$ 176	$ 176	$ 176	$ 176	$ 258	$ 258	$ 258	$ 258	$ 258	$ 258	$ 341	$ 341	$ 341	$ 341	$ 341	
PTC/HPS Charge																		
All kWh @ $ 0.04702 /kWh	$ -	$ 4,702	$ 7,053	$ 9,404	$ 11,755	$ 17,162	$ 7,053	$ 10,580	$ 14,106	$ 17,633	$ 25,743	$ 31,739	$ 9,404	$ 14,106	$ 18,808	$ 23,510	$ 34,325	
Sub Total	$ 5,091.99	$ 9,801.99	$ 12,156.99	$ 14,511.99	$ 16,866.99	$ 22,283.49	$ 14,596.75	$ 18,129.25	$ 21,661.75	$ 25,194.25	$ 33,319.00	$ 39,324.25	$ 19,391.51	$ 24,101.51	$ 28,811.51	$ 33,521.51	$ 44,354.51	
STAS @ 0.07 %	$ 3.56	$ 6.86	$ 8.51	$ 10.16	$ 11.81	$ 15.60	$ 10.22	$ 12.69	$ 15.16	$ 17.64	$ 23.32	$ 27.53	$ 13.57	$ 16.87	$ 20.17	$ 23.47	$ 31.05	
Total Bill	**$ 5,095.55**	**$ 9,808.85**	**$ 12,165.50**	**$ 14,522.15**	**$ 16,878.80**	**$ 22,299.09**	**$ 14,606.97**	**$ 18,141.94**	**$ 21,676.91**	**$ 25,211.89**	**$ 33,342.32**	**$ 39,351.78**	**$ 19,405.08**	**$ 24,118.38**	**$ 28,831.68**	**$ 33,544.97**	**$ 44,385.56**	
UNBUNDLED RATES - PROPOSED																		
Distribution																		
Distribution Charge @ $248.12	$ 248	$ 248	$ 248	$ 248	$ 248	$ 248	$ 248	$ 248	$ 248	$ 248	$ 248	$ 248	$ 248	$ 248	$ 248	$ 248	$ 248	
All kW @ $8.09/kW	$ 4,047	$ 4,047	$ 4,047	$ 4,047	$ 4,047	$ 4,047	$ 6,070	$ 6,070	$ 6,070	$ 6,070	$ 6,070	$ 6,070	$ 8,093	$ 8,093	$ 8,093	$ 8,093	$ 8,093	
All rkVA @$ 0.23 /rkVA	$ 63	$ 63	$ 63	$ 63	$ 63	$ 63	$ 94	$ 94	$ 94	$ 94	$ 94	$ 94	$ 126	$ 126	$ 126	$ 126	$ 126	
Sub-Total	$ 4,358	$ 4,358	$ 4,358	$ 4,358	$ 4,358	$ 4,358	$ 6,413	$ 6,413	$ 6,413	$ 6,413	$ 6,413	$ 6,413	$ 8,467	$ 8,467	$ 8,467	$ 8,467	$ 8,467	
Riders																		
Phase IV Energy Efficiency Charge @ $ 0.24 /kW PLC	$ 120	$ 120	$ 120	$ 120	$ 120	$ 120	$ 180	$ 180	$ 180	$ 180	$ 180	$ 180	$ 240	$ 240	$ 240	$ 240	$ 240	
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Default Service Support Charge @$ 2.812 /kW NSPL	$ 1,406	$ 1,406	$ 1,406	$ 1,406	$ 1,406	$ 1,406	$ 2,109	$ 2,109	$ 2,109	$ 2,109	$ 2,109	$ 2,109	$ 2,812	$ 2,812	$ 2,812	$ 2,812	$ 2,812	
Solar Photovoltaic Requirements Charge @ 0.008 ¢/kv	$ -	$ 8	$ 12	$ 16	$ 20	$ 29	$ 12	$ 18	$ 24	$ 30	$ 44	$ 54	$ 16	$ 24	$ 32	$ 40	$ 58	
Sub-Total	$ 1,526	$ 1,534	$ 1,538	$ 1,542	$ 1,546	$ 1,555	$ 2,301	$ 2,307	$ 2,313	$ 2,319	$ 2,333	$ 2,343	$ 3,068	$ 3,076	$ 3,084	$ 3,092	$ 3,110	
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
PTC/HPS Charge																		
All kWh @ $ 0.04702 /kWh	$ -	$ 4,702	$ 7,053	$ 9,404	$ 11,755	$ 17,162	$ 7,053	$ 10,580	$ 14,106	$ 17,633	$ 25,743	$ 31,739	$ 9,404	$ 14,106	$ 18,808	$ 23,510	$ 34,325	
Sub Total	$ 5,883.80	$ 10,593.80	$ 12,948.80	$ 15,303.80	$ 17,658.80	$ 23,075.30	$ 15,766.64	$ 19,299.14	$ 22,831.64	$ 26,364.14	$ 34,488.89	$ 40,494.14	$ 20,939.48	$ 25,649.48	$ 30,359.48	$ 35,069.48	$ 45,902.48	
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Total Bill	**$ 5,883.80**	**$ 10,593.80**	**$ 12,948.80**	**$ 15,303.80**	**$ 17,658.80**	**$ 23,075.30**	**$ 15,766.64**	**$ 19,299.14**	**$ 22,831.64**	**$ 26,364.14**	**$ 34,488.89**	**$ 40,494.14**	**$ 20,939.48**	**$ 25,649.48**	**$ 30,359.48**	**$ 35,069.48**	**$ 45,902.48**	
% Increase	**15.47%**	**8.00%**	**6.44%**	**5.38%**	**4.62%**	**3.48%**	**7.94%**	**6.38%**	**5.33%**	**4.57%**	**3.44%**	**2.90%**	**7.91%**	**6.35%**	**5.30%**	**4.54%**	**3.42%**	

Penelec Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE GS - LARGE
With Demands of 1,500 - 3,000 KW
At Average Levels of kWh Use

KW Demand																		
Total kW	1,500	1,500	1,500	1,500	1,500	2,000	2,000	2,000	2,000	2,500	2,500	2,500	2,500	3,000	3,000	3,000	3,000	
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730	
REACTIVE DEMAND																		
rkVA	821	821	821	821	821	1,094	1,094	1,094	1,094	1,368	1,368	1,368	1,368	1,641	1,641	1,641	1,641	
ENERGY USAGE																		
Monthly Energy Usage	0	150,000	450,000	750,000	1,095,000	200,000	600,000	1,000,000	1,460,000	250,000	750,000	1,250,000	1,825,000	300,000	900,000	1,500,000	2,190,000	
Total Energy Usage	0	150,000	450,000	750,000	1,095,000	200,000	600,000	1,000,000	1,460,000	250,000	750,000	1,250,000	1,825,000	300,000	900,000	1,500,000	2,190,000	
Total Proposed Bill	$ 17,155.15	$ 24,220.15	$ 38,350.15	$ 52,480.15	$ 68,729.65	$ 32,210.83	$ 51,050.83	$ 69,890.83	$ 91,556.83	$ 40,201.51	$ 63,751.51	$ 87,301.51	$ 114,384.01	$ 48,192.18	$ 76,452.18	$ 104,712.18	$ 137,211.18	
Total Current Bill	14,861.42	21,931.37	36,071.26	50,211.15	66,472.03	29,170.95	48,024.14	66,877.33	88,558.50	36,410.54	59,977.02	83,543.51	110,644.97	43,650.12	71,929.90	100,209.69	132,731.43	
Increase ($)	$ 2,293.73	$ 2,288.78	$ 2,278.89	$ 2,269.00	$ 2,257.63	$ 3,039.88	$ 3,026.69	$ 3,013.50	$ 2,998.33	$ 3,790.97	$ 3,774.48	$ 3,758.00	$ 3,739.04	$ 4,542.06	$ 4,522.28	$ 4,502.50	$ 4,479.75	
Increase (%)	15.43%	10.44%	6.32%	4.52%	3.40%	10.42%	6.30%	4.51%	3.39%	10.41%	6.29%	4.50%	3.38%	10.41%	6.29%	4.49%	3.38%	
Overall Increase (%)	5.66%	5.66%	5.66%	5.66%	5.66%	5.66%	5.66%	5.66%	5.66%	5.66%	5.66%	5.66%	5.66%	5.66%	5.66%	5.66%	5.66%	
UNBUNDLED RATES - CURRENT																		
Distribution																		
Distribution Charge @ $204.79	$ 205	$ 205	$ 205	$ 205	$ 205	$ 205	$ 205	$ 205	$ 205	$ 205	$ 205	$ 205	$ 205	$ 205	$ 205	$ 205	$ 205	
All kW @ $6.68/kW	$ 10,020	$ 10,020	$ 10,020	$ 10,020	$ 10,020	$ 13,360	$ 13,360	$ 13,360	$ 13,360	$ 16,700	$ 16,700	$ 16,700	$ 16,700	$ 20,040	$ 20,040	$ 20,040	$ 20,040	
All rkVA @$ 0.19 /rkVA	$ 156	$ 156	$ 156	$ 156	$ 156	$ 208	$ 208	$ 208	$ 208	$ 260	$ 260	$ 260	$ 260	$ 312	$ 312	$ 312	$ 312	
Sub-Total	$ 10,381	$ 10,381	$ 10,381	$ 10,381	$ 10,381	$ 13,773	$ 13,773	$ 13,773	$ 13,773	$ 17,165	$ 17,165	$ 17,165	$ 17,165	$ 20,557	$ 20,557	$ 20,557	$ 20,557	
Riders																		
Phase IV Energy Efficiency Charge @ $ 0.24 /kW PLC	$ 360	$ 360	$ 360	$ 360	$ 360	$ 480	$ 480	$ 480	$ 480	$ 600	$ 600	$ 600	$ 600	$ 720	$ 720	$ 720	$ 720	
TCJA @ -6.010 %	$ (624)	$ (624)	$ (624)	$ (624)	$ (624)	$ (828)	$ (828)	$ (828)	$ (828)	$ (1,032)	$ (1,032)	$ (1,032)	$ (1,032)	$ (1,235)	$ (1,235)	$ (1,235)	$ (1,235)	
Smart Meter Charge @ $9.87	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	
Default Service Support Charge @$ 2.812 /kW NSPL	$ 4,218	$ 4,218	$ 4,218	$ 4,218	$ 4,218	$ 5,624	$ 5,624	$ 5,624	$ 5,624	$ 7,030	$ 7,030	$ 7,030	$ 7,030	$ 8,436	$ 8,436	$ 8,436	$ 8,436	
Solar Photovoltaic Requirements Charge @ 0.008 ¢/kv	$ -	$ 12	$ 36	$ 60	$ 88	$ 16	$ 48	$ 80	$ 117	$ 20	$ 60	$ 100	$ 146	$ 24	$ 72	$ 120	$ 175	
Sub-Total	$ 3,964	$ 3,976	$ 4,000	$ 4,024	$ 4,052	$ 5,302	$ 5,334	$ 5,366	$ 5,403	$ 6,628	$ 6,668	$ 6,708	$ 6,754	$ 7,954	$ 8,002	$ 8,050	$ 8,106	
DSIC @ 5.000 %	$ 506	$ 506	$ 506	$ 506	$ 506	$ 672	$ 672	$ 672	$ 672	$ 837	$ 837	$ 837	$ 837	$ 1,003	$ 1,003	$ 1,003	$ 1,003	
PTC/HPS Charge																		
All kWh @ $ 0.04702 /kWh	$ -	$ 7,053	$ 21,159	$ 35,265	$ 51,487	$ 9,404	$ 28,212	$ 47,020	$ 68,649	$ 11,755	$ 35,265	$ 58,775	$ 85,812	$ 14,106	$ 42,318	$ 70,530	$ 102,974	
Sub Total	$ 14,851.03	$ 21,916.03	$ 36,046.03	$ 50,176.03	$ 66,425.53	$ 29,150.55	$ 47,990.55	$ 66,830.55	$ 88,496.55	$ 36,385.07	$ 59,935.07	$ 83,485.07	$ 110,567.57	$ 43,619.59	$ 71,879.59	$ 100,139.59	$ 132,638.59	
STAS @ 0.07 %	$ 10.40	$ 15.34	$ 25.23	$ 35.12	$ 46.50	$ 20.41	$ 33.59	$ 46.78	$ 61.95	$ 25.47	$ 41.95	$ 58.44	$ 77.40	$ 30.53	$ 50.32	$ 70.10	$ 92.85	
Total Bill	**$ 14,861.42**	**$ 21,931.37**	**$ 36,071.26**	**$ 50,211.15**	**$ 66,472.03**	**$ 29,170.95**	**$ 48,024.14**	**$ 66,877.33**	**$ 88,558.50**	**$ 36,410.54**	**$ 59,977.02**	**$ 83,543.51**	**$ 110,644.97**	**$ 43,650.12**	**$ 71,929.90**	**$ 100,209.69**	**$ 132,731.43**	
UNBUNDLED RATES - PROPOSED																		
Distribution																		
Distribution Charge @ $248.12	$ 248	$ 248	$ 248	$ 248	$ 248	$ 248	$ 248	$ 248	$ 248	$ 248	$ 248	$ 248	$ 248	$ 248	$ 248	$ 248	$ 248	
All kW @ $8.09/kW	$ 12,140	$ 12,140	$ 12,140	$ 12,140	$ 12,140	$ 16,187	$ 16,187	$ 16,187	$ 16,187	$ 20,234	$ 20,234	$ 20,234	$ 20,234	$ 24,280	$ 24,280	$ 24,280	$ 24,280	
All rkVA @$ 0.23 /rkVA	$ 189	$ 189	$ 189	$ 189	$ 189	$ 252	$ 252	$ 252	$ 252	$ 315	$ 315	$ 315	$ 315	$ 378	$ 378	$ 378	$ 378	
Sub-Total	$ 12,577	$ 12,577	$ 12,577	$ 12,577	$ 12,577	$ 16,687	$ 16,687	$ 16,687	$ 16,687	$ 20,797	$ 20,797	$ 20,797	$ 20,797	$ 24,906	$ 24,906	$ 24,906	$ 24,906	
Riders																		
Phase IV Energy Efficiency Charge @ $ 0.24 /kW PLC	$ 360	$ 360	$ 360	$ 360	$ 360	$ 480	$ 480	$ 480	$ 480	$ 600	$ 600	$ 600	$ 600	$ 720	$ 720	$ 720	$ 720	
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Default Service Support Charge @$ 2.812 /kW NSPL	$ 4,218	$ 4,218	$ 4,218	$ 4,218	$ 4,218	$ 5,624	$ 5,624	$ 5,624	$ 5,624	$ 7,030	$ 7,030	$ 7,030	$ 7,030	$ 8,436	$ 8,436	$ 8,436	$ 8,436	
Solar Photovoltaic Requirements Charge @ 0.008 ¢/kv	$ -	$ 12	$ 36	$ 60	$ 88	$ 16	$ 48	$ 80	$ 117	$ 20	$ 60	$ 100	$ 146	$ 24	$ 72	$ 120	$ 175	
Sub-Total	$ 4,578	$ 4,590	$ 4,614	$ 4,638	$ 4,666	$ 6,120	$ 6,152	$ 6,184	$ 6,221	$ 7,650	$ 7,690	$ 7,730	$ 7,776	$ 9,180	$ 9,228	$ 9,276	$ 9,331	
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
PTC/HPS Charge																		
All kWh @ $ 0.04702 /kWh	$ -	$ 7,053	$ 21,159	$ 35,265	$ 51,487	$ 9,404	$ 28,212	$ 47,020	$ 68,649	$ 11,755	$ 35,265	$ 58,775	$ 85,812	$ 14,106	$ 42,318	$ 70,530	$ 102,974	
Sub Total	$ 17,155.15	$ 24,220.15	$ 38,350.15	$ 52,480.15	$ 68,729.65	$ 32,210.83	$ 51,050.83	$ 69,890.83	$ 91,556.83	$ 40,201.51	$ 63,751.51	$ 87,301.51	$ 114,384.01	$ 48,192.18	$ 76,452.18	$ 104,712.18	$ 137,211.18	
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Total Bill	**$ 17,155.15**	**$ 24,220.15**	**$ 38,350.15**	**$ 52,480.15**	**$ 68,729.65**	**$ 32,210.83**	**$ 51,050.83**	**$ 69,890.83**	**$ 91,556.83**	**$ 40,201.51**	**$ 63,751.51**	**$ 87,301.51**	**$ 114,384.01**	**$ 48,192.18**	**$ 76,452.18**	**$ 104,712.18**	**$ 137,211.18**	
% Increase	**15.43%**	**10.44%**	**6.32%**	**4.52%**	**3.40%**	**10.42%**	**6.30%**	**4.51%**	**3.39%**	**10.41%**	**6.29%**	**4.50%**	**3.38%**	**10.41%**	**6.29%**	**4.49%**	**3.38%**	

Penelec Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.		Current			Pro Forma				
		Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue	Revenue Change	Percent Change
	SCHEDULE GP (General Primary Service)	*[a]*	*[b]*	*[c]=[a]x[b]*	*[e]=[a]+[d]*	*[f]*	*[g]=[e]x[f]*	*[h]=[g]-[c]*	*[i]=[h]/[c]*
1	Distribution								
2	Customer Charge	5,406	$996.52	$ 5,387,152	5,406	$ 1,246.19	$ 6,736,865	$1,349,713	25.1%
3	Demand Charge (kW)								
4	All kW	3,975,322	$3.46	13,754,615	3,975,322	$ 4.33	17,200,735	$3,446,120	25.1%
5	All rkVa	1,048,311	$0.19	199,179	1,048,311	$ 0.24	249,082	$49,903	25.1%
6	Backup Demand kW						-	$0	0.0%
7	Energy Charge (kWh)								
8	All kWh	1,495,018,951	$ -	-	1,495,018,951	$ -	-	$0	0.0%
9	**Total Base Normalized Distribution Revenues**			**$ 19,340,946**			**$ 24,186,682**	$4,845,736	25.1%
10	Rider Charges								
11	Smart Meter Technologies Charge (Per Bill)	5,406	$ 9.87	$ 53,357	5,406	$ -	$ -	($53,357)	
12	TCJA Voluntary Surcharge		-6.01%	(1,162,391)		0.00%	-	1,162,391	-100.0%
13	STAS		0.07%	68,930		0.00%	-	(68,930)	-100.0%
14	Distribution System Improvement Charge		5.00%	$ 946,503		0.00%	$ -	($946,503)	-100.0%
15	**Total Distribution Including Rider Charges**			**$ 19,247,346**			**$ 24,186,682**	$4,939,336	25.7%
16	Rider Charges								
17	Default Service Support Charge	2,908,964	$ 2.81200	8,180,006	2,908,964	$ 2.81200	8,180,006	-	0.0%
18	Universal Service Charge			-			-	-	0.0%
19	Solar Photovoltaic Requirements Charge	1,495,018,951	$ 0.00008	119,602	1,495,018,951	$ 0.00008	119,602	-	0.0%
20	Phase IV Energy Efficiency and Conservation Charge	2,908,964	$ 0.24000	698,151	2,908,964	$ 0.24000	698,151	-	0.0%
21	PTC/HPS Charge	1,495,018,951	$ 0.04702	70,295,791	1,495,018,951	$ 0.04702	70,295,791	-	0.0%
22	**Total Energy and Revenue**	1,495,018,951		**$ 98,540,896**	1,495,018,951		**$ 103,480,232**	**$ 4,939,336**	5.0%
23	Avg rate per kWh			$ 0.06591			$ 0.06922		
24	Proposed Increase						$ 4,939,336		
25	Percent Increase						5.01%		

Penelec Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE GP
With Demands of 25 - 150 KW
At Average Levels of kWh Use

KW Demand																		
Total kW	25	25	25	25	25	50	50	50	50	100	100	100	100	150	150	150	150
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730
REACTIVE DEMAND																	
rkVA	7	7	7	7	7	13	13	13	13	26	26	26	26	40	40	40	40
ENERGY USAGE																	
Monthly Energy Usage	0	2,500	7,500	12,500	18,250	5,000	15,000	25,000	36,500	10,000	30,000	50,000	73,000	15,000	45,000	75,000	109,500
Total Energy Usage	0	2,500	7,500	12,500	18,250	5,000	15,000	25,000	36,500	10,000	30,000	50,000	73,000	15,000	45,000	75,000	109,500
Total Proposed Bill	$ 1,432.23	$ 1,549.98	$ 1,785.48	$ 2,020.98	$ 2,291.80	$ 1,853.77	$ 2,324.77	$ 2,795.77	$ 3,337.42	$ 2,461.34	$ 3,403.34	$ 4,345.34	$ 5,428.64	$ 3,068.92	$ 4,481.92	$ 5,894.92	$ 7,519.87
Total Current Bill	1,157.84	1,275.67	1,511.33	1,747.00	2,018.01	1,556.82	2,028.15	2,499.48	3,041.51	2,119.12	3,061.78	4,004.44	5,088.49	2,681.42	4,095.40	5,509.39	7,135.48
Increase ($)	$ 274.39	$ 274.31	$ 274.15	$ 273.98	$ 273.79	$ 296.95	$ 296.62	$ 296.29	$ 295.91	$ 342.23	$ 341.57	$ 340.91	$ 340.15	$ 387.51	$ 386.52	$ 385.53	$ 384.39
Increase (%)	23.70%	21.50%	18.14%	15.68%	13.57%	19.07%	14.63%	11.85%	9.73%	16.15%	11.16%	8.51%	6.68%	14.45%	9.44%	7.00%	5.39%
Overall Increase (%)	5.01%	5.01%	5.01%	5.01%	5.01%	5.01%	5.01%	5.01%	5.01%	5.01%	5.01%	5.01%	5.01%	5.01%	5.01%	5.01%	5.01%
UNBUNDLED RATES - CURRENT																	
Distribution																	
Distribution Charge @ $996.52	$ 997	$ 997	$ 997	$ 997	$ 997	$ 997	$ 997	$ 997	$ 997	$ 997	$ 997	$ 997	$ 997	$ 997	$ 997	$ 997	$ 997
All kW @ $3.46/kW	$ 87	$ 87	$ 87	$ 87	$ 87	$ 173	$ 173	$ 173	$ 173	$ 346	$ 346	$ 346	$ 346	$ 519	$ 519	$ 519	$ 519
All rkVA @$ 0.19 /rkVA	$ 1	$ 1	$ 1	$ 1	$ 1	$ 3	$ 3	$ 3	$ 3	$ 5	$ 5	$ 5	$ 5	$ 8	$ 8	$ 8	$ 8
Sub-Total	$ 1,084	$ 1,084	$ 1,084	$ 1,084	$ 1,084	$ 1,172	$ 1,172	$ 1,172	$ 1,172	$ 1,348	$ 1,348	$ 1,348	$ 1,348	$ 1,523	$ 1,523	$ 1,523	$ 1,523
Riders																	
Phase IV Energy Efficiency Charge @ $ 0.24 /kW PLC	$ 6	$ 6	$ 6	$ 6	$ 6	$ 12	$ 12	$ 12	$ 12	$ 24	$ 24	$ 24	$ 24	$ 36	$ 36	$ 36	$ 36
TCJA @ -6.010 %	$ (65)	$ (65)	$ (65)	$ (65)	$ (65)	$ (70)	$ (70)	$ (70)	$ (70)	$ (81)	$ (81)	$ (81)	$ (81)	$ (92)	$ (92)	$ (92)	$ (92)
Smart Meter Charge @ $9.87	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10
Default Service Support Charge @$ 2.812 /kW NSPL	$ 70	$ 70	$ 70	$ 70	$ 70	$ 141	$ 141	$ 141	$ 141	$ 281	$ 281	$ 281	$ 281	$ 422	$ 422	$ 422	$ 422
Solar Photovoltaic Requirements Charge @ 0.008 ¢/kv	$ -	$ 0	$ 1	$ 1	$ 1	$ 0	$ 1	$ 2	$ 3	$ 1	$ 2	$ 4	$ 6	$ 1	$ 4	$ 6	$ 9
Sub-Total	$ 21	$ 21	$ 22	$ 22	$ 22	$ 92	$ 93	$ 94	$ 95	$ 235	$ 236	$ 238	$ 240	$ 377	$ 380	$ 382	$ 385
DSIC @ 5.000 %	$ 52	$ 52	$ 52	$ 52	$ 52	$ 56	$ 56	$ 56	$ 56	$ 65	$ 65	$ 65	$ 65	$ 74	$ 74	$ 74	$ 74
PTC/HPS Charge																	
All kWh @ $ 0.04702 /kWh	$ -	$ 118	$ 353	$ 588	$ 858	$ 235	$ 705	$ 1,176	$ 1,716	$ 470	$ 1,411	$ 2,351	$ 3,432	$ 705	$ 2,116	$ 3,527	$ 5,149
Sub Total	$ 1,157.03	$ 1,274.78	$ 1,510.28	$ 1,745.78	$ 2,016.60	$ 1,555.73	$ 2,026.73	$ 2,497.73	$ 3,039.38	$ 2,117.63	$ 3,059.63	$ 4,001.63	$ 5,084.93	$ 2,679.54	$ 4,092.54	$ 5,505.54	$ 7,130.49
STAS @ 0.07 %	$ 0.81	$ 0.89	$ 1.06	$ 1.22	$ 1.41	$ 1.09	$ 1.42	$ 1.75	$ 2.13	$ 1.48	$ 2.14	$ 2.80	$ 3.56	$ 1.88	$ 2.86	$ 3.85	$ 4.99
Total Bill	**$ 1,157.84**	**$ 1,275.67**	**$ 1,511.33**	**$ 1,747.00**	**$ 2,018.01**	**$ 1,556.82**	**$ 2,028.15**	**$ 2,499.48**	**$ 3,041.51**	**$ 2,119.12**	**$ 3,061.78**	**$ 4,004.44**	**$ 5,088.49**	**$ 2,681.42**	**$ 4,095.40**	**$ 5,509.39**	**$ 7,135.48**
UNBUNDLED RATES - PROPOSED																	
Distribution																	
Distribution Charge @ $1,246.19	$ 1,246	$ 1,246	$ 1,246	$ 1,246	$ 1,246	$ 1,246	$ 1,246	$ 1,246	$ 1,246	$ 1,246	$ 1,246	$ 1,246	$ 1,246	$ 1,246	$ 1,246	$ 1,246	$ 1,246
All kW @ $4.33/kW	$ 108	$ 108	$ 108	$ 108	$ 108	$ 216	$ 216	$ 216	$ 216	$ 433	$ 433	$ 433	$ 433	$ 649	$ 649	$ 649	$ 649
All rkVA @$ 0.24 /rkVA	$ 2	$ 2	$ 2	$ 2	$ 2	$ 3	$ 3	$ 3	$ 3	$ 6	$ 6	$ 6	$ 6	$ 9	$ 9	$ 9	$ 9
Sub-Total	$ 1,356	$ 1,356	$ 1,356	$ 1,356	$ 1,356	$ 1,466	$ 1,466	$ 1,466	$ 1,466	$ 1,685	$ 1,685	$ 1,685	$ 1,685	$ 1,905	$ 1,905	$ 1,905	$ 1,905
Riders																	
Phase IV Energy Efficiency Charge @ $ 0.24 /kW PLC	$ 6	$ 6	$ 6	$ 6	$ 6	$ 12	$ 12	$ 12	$ 12	$ 24	$ 24	$ 24	$ 24	$ 36	$ 36	$ 36	$ 36
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Default Service Support Charge @$ 2.812 /kW NSPL	$ 70	$ 70	$ 70	$ 70	$ 70	$ 141	$ 141	$ 141	$ 141	$ 281	$ 281	$ 281	$ 281	$ 422	$ 422	$ 422	$ 422
Solar Photovoltaic Requirements Charge @ 0.008 ¢/kv	$ -	$ 0	$ 1	$ 1	$ 1	$ 0	$ 1	$ 2	$ 3	$ 1	$ 2	$ 4	$ 6	$ 1	$ 4	$ 6	$ 9
Sub-Total	$ 76	$ 77	$ 77	$ 77	$ 78	$ 153	$ 154	$ 155	$ 156	$ 306	$ 308	$ 309	$ 311	$ 459	$ 461	$ 464	$ 467
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
PTC/HPS Charge																	
All kWh @ $ 0.04702 /kWh	$ -	$ 118	$ 353	$ 588	$ 858	$ 235	$ 705	$ 1,176	$ 1,716	$ 470	$ 1,411	$ 2,351	$ 3,432	$ 705	$ 2,116	$ 3,527	$ 5,149
Sub Total	$ 1,432.23	$ 1,549.98	$ 1,785.48	$ 2,020.98	$ 2,291.80	$ 1,853.77	$ 2,324.77	$ 2,795.77	$ 3,337.42	$ 2,461.34	$ 3,403.34	$ 4,345.34	$ 5,428.64	$ 3,068.92	$ 4,481.92	$ 5,894.92	$ 7,519.87
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Bill	**$ 1,432.23**	**$ 1,549.98**	**$ 1,785.48**	**$ 2,020.98**	**$ 2,291.80**	**$ 1,853.77**	**$ 2,324.77**	**$ 2,795.77**	**$ 3,337.42**	**$ 2,461.34**	**$ 3,403.34**	**$ 4,345.34**	**$ 5,428.64**	**$ 3,068.92**	**$ 4,481.92**	**$ 5,894.92**	**$ 7,519.87**
% Increase	**23.70%**	**21.50%**	**18.14%**	**15.68%**	**13.57%**	**19.07%**	**14.63%**	**11.85%**	**9.73%**	**16.15%**	**11.16%**	**8.51%**	**6.68%**	**14.45%**	**9.44%**	**7.00%**	**5.39%**

Penelec Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE GP
With Demands of 250 - 1,000 KW
At Average Levels of kWh Use

KW Demand																			
Total kW	250	250	250	250	250	500	500	500	500	750	750	750	750	1,000	1,000	1,000	1,000
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730
REACTIVE DEMAND																			
rkVA	66	66	66	66	66	132	132	132	132	198	198	198	198	264	264	264	264
ENERGY USAGE																			
Monthly Energy Usage	0	25,000	75,000	125,000	182,500	50,000	150,000	250,000	365,000	75,000	225,000	375,000	547,500	100,000	300,000	500,000	730,000
Total Energy Usage	0	25,000	75,000	125,000	182,500	50,000	150,000	250,000	365,000	75,000	225,000	375,000	547,500	100,000	300,000	500,000	730,000
Total Proposed Bill	$ 3,106.57	$ 4,284.07	$ 6,639.07	$ 8,994.07	$ 11,702.32	$ 7,321.96	$ 12,031.96	$ 16,741.96	$ 22,158.46	$ 10,359.84	$ 17,424.84	$ 24,489.84	$ 32,614.59	$ 13,397.73	$ 22,817.73	$ 32,237.73	$ 43,070.73
Total Current Bill	2,627.69	3,806.01	6,162.66	8,519.31	11,229.46	6,617.51	11,330.80	16,044.10	21,464.39	9,429.00	16,498.94	23,568.89	31,699.33	12,240.49	21,667.08	31,093.68	41,934.26
Increase ($)	$ 478.89	$ 478.06	$ 476.41	$ 474.77	$ 472.87	$ 704.45	$ 701.16	$ 697.86	$ 694.07	$ 930.84	$ 925.90	$ 920.95	$ 915.27	$ 1,157.24	$ 1,150.64	$ 1,144.05	$ 1,136.46
Increase (%)	18.22%	12.56%	7.73%	5.57%	4.21%	10.65%	6.19%	4.35%	3.23%	9.87%	5.61%	3.91%	2.89%	9.45%	5.31%	3.68%	2.71%
Overall Increase (%)	5.01%	5.01%	5.01%	5.01%	5.01%	5.01%	5.01%	5.01%	5.01%	5.01%	5.01%	5.01%	5.01%	5.01%	5.01%	5.01%	5.01%
UNBUNDLED RATES - CURRENT																			
Distribution																			
Distribution Charge @ $996.52	$ 997	$ 997	$ 997	$ 997	$ 997	$ 997	$ 997	$ 997	$ 997	$ 997	$ 997	$ 997	$ 997	$ 997	$ 997	$ 997	$ 997
All kW @ $3.46/kW	$ 865	$ 865	$ 865	$ 865	$ 865	$ 1,730	$ 1,730	$ 1,730	$ 1,730	$ 2,595	$ 2,595	$ 2,595	$ 2,595	$ 3,460	$ 3,460	$ 3,460	$ 3,460
All rkVA @$ 0.19 /rkVA	$ 13	$ 13	$ 13	$ 13	$ 13	$ 25	$ 25	$ 25	$ 25	$ 38	$ 38	$ 38	$ 38	$ 50	$ 50	$ 50	$ 50
Sub-Total	$ 1,874	$ 1,874	$ 1,874	$ 1,874	$ 1,874	$ 2,752	$ 2,752	$ 2,752	$ 2,752	$ 3,629	$ 3,629	$ 3,629	$ 3,629	$ 4,507	$ 4,507	$ 4,507	$ 4,507
Riders																			
Phase IV Energy Efficiency Charge @ $ 0.24 /kW PLC	$ 60	$ 60	$ 60	$ 60	$ 60	$ 120	$ 120	$ 120	$ 120	$ 180	$ 180	$ 180	$ 180	$ 240	$ 240	$ 240	$ 240
TCJA @ -6.010 %	$ (113)	$ (113)	$ (113)	$ (113)	$ (113)	$ (165)	$ (165)	$ (165)	$ (165)	$ (218)	$ (218)	$ (218)	$ (218)	$ (271)	$ (271)	$ (271)	$ (271)
Smart Meter Charge @ $9.87	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10
Default Service Support Charge @$ 2.812 /kW NSPL	$ 703	$ 703	$ 703	$ 703	$ 703	$ 1,406	$ 1,406	$ 1,406	$ 1,406	$ 2,109	$ 2,109	$ 2,109	$ 2,109	$ 2,812	$ 2,812	$ 2,812	$ 2,812
Solar Photovoltaic Requirements Charge @ 0.008 ¢/k	$ -	$ 2	$ 6	$ 10	$ 15	$ 4	$ 12	$ 20	$ 29	$ 6	$ 18	$ 30	$ 44	$ 8	$ 24	$ 40	$ 58
Sub-Total	$ 660	$ 662	$ 666	$ 670	$ 675	$ 1,375	$ 1,383	$ 1,391	$ 1,400	$ 2,087	$ 2,099	$ 2,111	$ 2,125	$ 2,799	$ 2,815	$ 2,831	$ 2,849
DSIC @ 5.000 %	$ 92	$ 92	$ 92	$ 92	$ 92	$ 136	$ 136	$ 136	$ 136	$ 180	$ 180	$ 180	$ 180	$ 224	$ 224	$ 224	$ 224
PTC/HPS Charge																			
All kWh @ $ 0.04702 /kWh	$ -	$ 1,176	$ 3,527	$ 5,878	$ 8,581	$ 2,351	$ 7,053	$ 11,755	$ 17,162	$ 3,527	$ 10,580	$ 17,633	$ 25,743	$ 4,702	$ 14,106	$ 23,510	$ 34,325
Sub Total	$ 2,625.85	$ 3,803.35	$ 6,158.35	$ 8,513.35	$ 11,221.60	$ 6,612.88	$ 11,322.88	$ 16,032.88	$ 21,449.38	$ 9,422.40	$ 16,487.40	$ 23,552.40	$ 31,677.15	$ 12,231.93	$ 21,651.93	$ 31,071.93	$ 41,904.93
STAS @ 0.07 %	$ 1.84	$ 2.66	$ 4.31	$ 5.96	$ 7.86	$ 4.63	$ 7.93	$ 11.22	$ 15.01	$ 6.60	$ 11.54	$ 16.49	$ 22.17	$ 8.56	$ 15.16	$ 21.75	$ 29.33
Total Bill	**$ 2,627.69**	**$ 3,806.01**	**$ 6,162.66**	**$ 8,519.31**	**$ 11,229.46**	**$ 6,617.51**	**$ 11,330.80**	**$ 16,044.10**	**$ 21,464.39**	**$ 9,429.00**	**$ 16,498.94**	**$ 23,568.89**	**$ 31,699.33**	**$ 12,240.49**	**$ 21,667.08**	**$ 31,093.68**	**$ 41,934.26**
UNBUNDLED RATES - PROPOSED																			
Distribution																			
Distribution Charge @ $1,246.19	$ 1,246	$ 1,246	$ 1,246	$ 1,246	$ 1,246	$ 1,246	$ 1,246	$ 1,246	$ 1,246	$ 1,246	$ 1,246	$ 1,246	$ 1,246	$ 1,246	$ 1,246	$ 1,246	$ 1,246
All kW @ $4.33/kW	$ 1,082	$ 1,082	$ 1,082	$ 1,082	$ 1,082	$ 2,163	$ 2,163	$ 2,163	$ 2,163	$ 3,245	$ 3,245	$ 3,245	$ 3,245	$ 4,327	$ 4,327	$ 4,327	$ 4,327
All rkVA @$ 0.24 /rkVA	$ 16	$ 16	$ 16	$ 16	$ 16	$ 31	$ 31	$ 31	$ 31	$ 47	$ 47	$ 47	$ 47	$ 63	$ 63	$ 63	$ 63
Sub-Total	$ 2,344	$ 2,344	$ 2,344	$ 2,344	$ 2,344	$ 3,441	$ 3,441	$ 3,441	$ 3,441	$ 4,538	$ 4,538	$ 4,538	$ 4,538	$ 5,636	$ 5,636	$ 5,636	$ 5,636
Riders																			
Phase IV Energy Efficiency Charge @ $ 0.24 /kW PLC	$ 60	$ 60	$ 60	$ 60	$ 60	$ 120	$ 120	$ 120	$ 120	$ 180	$ 180	$ 180	$ 180	$ 240	$ 240	$ 240	$ 240
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Default Service Support Charge @$ 2.812 /kW NSPL	$ 703	$ 703	$ 703	$ 703	$ 703	$ 1,406	$ 1,406	$ 1,406	$ 1,406	$ 2,109	$ 2,109	$ 2,109	$ 2,109	$ 2,812	$ 2,812	$ 2,812	$ 2,812
Solar Photovoltaic Requirements Charge @ 0.008 ¢/k	$ -	$ 2	$ 6	$ 10	$ 15	$ 4	$ 12	$ 20	$ 29	$ 6	$ 18	$ 30	$ 44	$ 8	$ 24	$ 40	$ 58
Sub-Total	$ 763	$ 765	$ 769	$ 773	$ 778	$ 1,530	$ 1,538	$ 1,546	$ 1,555	$ 2,295	$ 2,307	$ 2,319	$ 2,333	$ 3,060	$ 3,076	$ 3,092	$ 3,110
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
PTC/HPS Charge																			
All kWh @ $ 0.04702 /kWh	$ -	$ 1,176	$ 3,527	$ 5,878	$ 8,581	$ 2,351	$ 7,053	$ 11,755	$ 17,162	$ 3,527	$ 10,580	$ 17,633	$ 25,743	$ 4,702	$ 14,106	$ 23,510	$ 34,325
Sub Total	$ 3,106.57	$ 4,284.07	$ 6,639.07	$ 8,994.07	$ 11,702.32	$ 7,321.96	$ 12,031.96	$ 16,741.96	$ 22,158.46	$ 10,359.84	$ 17,424.84	$ 24,489.84	$ 32,614.59	$ 13,397.73	$ 22,817.73	$ 32,237.73	$ 43,070.73
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Bill	**$ 3,106.57**	**$ 4,284.07**	**$ 6,639.07**	**$ 8,994.07**	**$ 11,702.32**	**$ 7,321.96**	**$ 12,031.96**	**$ 16,741.96**	**$ 22,158.46**	**$ 10,359.84**	**$ 17,424.84**	**$ 24,489.84**	**$ 32,614.59**	**$ 13,397.73**	**$ 22,817.73**	**$ 32,237.73**	**$ 43,070.73**
% Increase	**18.22%**	**12.56%**	**7.73%**	**5.57%**	**4.21%**	**10.65%**	**6.19%**	**4.35%**	**3.23%**	**9.87%**	**5.61%**	**3.91%**	**2.89%**	**9.45%**	**5.31%**	**3.68%**	**2.71%**

Penelec Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE GP
With Demands of 1,500 - 3,000 KW
At Average Levels of kWh Use

KW Demand																		
Total kW	1,500	1,500	1,500	1,500	1,500	2,000	2,000	2,000	2,000	2,500	2,500	2,500	2,500	3,000	3,000	3,000	3,000	
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730	
REACTIVE DEMAND																		
rkVA	396	396	396	396	396	527	527	527	527	659	659	659	659	791	791	791	791	
ENERGY USAGE																		
Monthly Energy Usage	0	150,000	450,000	750,000	1,095,000	200,000	600,000	1,000,000	1,460,000	250,000	750,000	1,250,000	1,825,000	300,000	900,000	1,500,000	2,190,000	
Total Energy Usage	0	150,000	450,000	750,000	1,095,000	200,000	600,000	1,000,000	1,460,000	250,000	750,000	1,250,000	1,825,000	300,000	900,000	1,500,000	2,190,000	
Total Proposed Bill	$ 12,408.49	$ 19,473.49	$ 33,603.49	$ 47,733.49	$ 63,982.99	$ 25,549.26	$ 44,389.26	$ 63,229.26	$ 84,895.26	$ 31,625.03	$ 55,175.03	$ 78,725.03	$ 105,807.53	$ 37,700.80	$ 65,960.80	$ 94,220.80	$ 126,719.80	
Total Current Bill	10,793.53	17,863.48	32,003.37	46,143.26	62,404.13	23,486.46	42,339.65	61,192.84	82,874.00	29,109.45	52,675.93	76,242.42	103,343.87	34,732.43	63,012.21	91,292.00	123,813.75	
Increase ($)	$ 1,614.96	$ 1,610.02	$ 1,600.13	$ 1,590.24	$ 1,578.86	$ 2,062.80	$ 2,049.61	$ 2,036.42	$ 2,021.26	$ 2,515.58	$ 2,499.10	$ 2,482.61	$ 2,463.66	$ 2,968.37	$ 2,948.58	$ 2,928.80	$ 2,906.05	
Increase (%)	14.96%	9.01%	5.00%	3.45%	2.53%	8.78%	4.84%	3.33%	2.44%	8.64%	4.74%	3.26%	2.38%	8.55%	4.68%	3.21%	2.35%	
Overall Increase (%)	5.01%	5.01%	5.01%	5.01%	5.01%	5.01%	5.01%	5.01%	5.01%	5.01%	5.01%	5.01%	5.01%	5.01%	5.01%	5.01%	5.01%	
UNBUNDLED RATES - CURRENT																		
Distribution																		
Distribution Charge @ $996.52	$ 997	$ 997	$ 997	$ 997	$ 997	$ 997	$ 997	$ 997	$ 997	$ 997	$ 997	$ 997	$ 997	$ 997	$ 997	$ 997	$ 997	
All kW @ $3.46/kW	$ 5,190	$ 5,190	$ 5,190	$ 5,190	$ 5,190	$ 6,920	$ 6,920	$ 6,920	$ 6,920	$ 8,650	$ 8,650	$ 8,650	$ 8,650	$ 10,380	$ 10,380	$ 10,380	$ 10,380	
All rkVA @$ 0.19 /rkVA	$ 75	$ 75	$ 75	$ 75	$ 75	$ 100	$ 100	$ 100	$ 100	$ 125	$ 125	$ 125	$ 125	$ 150	$ 150	$ 150	$ 150	
Sub-Total	$ 6,262	$ 6,262	$ 6,262	$ 6,262	$ 6,262	$ 8,017	$ 8,017	$ 8,017	$ 8,017	$ 9,772	$ 9,772	$ 9,772	$ 9,772	$ 11,527	$ 11,527	$ 11,527	$ 11,527	
Riders																		
Phase IV Energy Efficiency Charge @ $ 0.24 /kW PLC	$ 360	$ 360	$ 360	$ 360	$ 360	$ 480	$ 480	$ 480	$ 480	$ 600	$ 600	$ 600	$ 600	$ 720	$ 720	$ 720	$ 720	
TCJA @ -6.010 %	$ (376)	$ (376)	$ (376)	$ (376)	$ (376)	$ (482)	$ (482)	$ (482)	$ (482)	$ (587)	$ (587)	$ (587)	$ (587)	$ (693)	$ (693)	$ (693)	$ (693)	
Smart Meter Charge @ $9.87	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	
Default Service Support Charge @$ 2.812 /kW NSPL	$ 4,218	$ 4,218	$ 4,218	$ 4,218	$ 4,218	$ 5,624	$ 5,624	$ 5,624	$ 5,624	$ 7,030	$ 7,030	$ 7,030	$ 7,030	$ 8,436	$ 8,436	$ 8,436	$ 8,436	
Solar Photovoltaic Requirements Charge @ 0.008 ¢/kv	$ -	$ 12	$ 36	$ 60	$ 88	$ 16	$ 48	$ 80	$ 117	$ 20	$ 60	$ 100	$ 146	$ 24	$ 72	$ 120	$ 175	
Sub-Total	$ 4,212	$ 4,224	$ 4,248	$ 4,272	$ 4,299	$ 5,648	$ 5,680	$ 5,712	$ 5,749	$ 7,073	$ 7,113	$ 7,153	$ 7,199	$ 8,497	$ 8,545	$ 8,593	$ 8,648	
DSIC @ 5.000 %	$ 313	$ 313	$ 313	$ 313	$ 313	$ 401	$ 401	$ 401	$ 401	$ 490	$ 490	$ 490	$ 490	$ 578	$ 578	$ 578	$ 578	
PTC/HPS Charge																		
All kWh @ $ 0.04702 /kWh	$ -	$ 7,053	$ 21,159	$ 35,265	$ 51,487	$ 9,404	$ 28,212	$ 47,020	$ 68,649	$ 11,755	$ 35,265	$ 58,775	$ 85,812	$ 14,106	$ 42,318	$ 70,530	$ 102,974	
Sub Total	$ 10,785.98	$ 17,850.98	$ 31,980.98	$ 46,110.98	$ 62,360.48	$ 23,470.03	$ 42,310.03	$ 61,150.03	$ 82,816.03	$ 29,089.08	$ 52,639.08	$ 76,189.08	$ 103,271.58	$ 34,708.14	$ 62,968.14	$ 91,228.14	$ 123,727.14	
STAS @ 0.07 %	$ 7.55	$ 12.50	$ 22.39	$ 32.28	$ 43.65	$ 16.43	$ 29.62	$ 42.81	$ 57.97	$ 20.36	$ 36.85	$ 53.33	$ 72.29	$ 24.30	$ 44.08	$ 63.86	$ 86.61	
Total Bill	**$ 10,793.53**	**$ 17,863.48**	**$ 32,003.37**	**$ 46,143.26**	**$ 62,404.13**	**$ 23,486.46**	**$ 42,339.65**	**$ 61,192.84**	**$ 82,874.00**	**$ 29,109.45**	**$ 52,675.93**	**$ 76,242.42**	**$ 103,343.87**	**$ 34,732.43**	**$ 63,012.21**	**$ 91,292.00**	**$ 123,813.75**	
UNBUNDLED RATES - PROPOSED																		
Distribution																		
Distribution Charge @ $1,246.19	$ 1,246	$ 1,246	$ 1,246	$ 1,246	$ 1,246	$ 1,246	$ 1,246	$ 1,246	$ 1,246	$ 1,246	$ 1,246	$ 1,246	$ 1,246	$ 1,246	$ 1,246	$ 1,246	$ 1,246	
All kW @ $4.33/kW	$ 6,490	$ 6,490	$ 6,490	$ 6,490	$ 6,490	$ 8,654	$ 8,654	$ 8,654	$ 8,654	$ 10,817	$ 10,817	$ 10,817	$ 10,817	$ 12,981	$ 12,981	$ 12,981	$ 12,981	
All rkVA @$ 0.24 /rkVA	$ 94	$ 94	$ 94	$ 94	$ 94	$ 125	$ 125	$ 125	$ 125	$ 157	$ 157	$ 157	$ 157	$ 188	$ 188	$ 188	$ 188	
Sub-Total	$ 7,830	$ 7,830	$ 7,830	$ 7,830	$ 7,830	$ 10,025	$ 10,025	$ 10,025	$ 10,025	$ 12,220	$ 12,220	$ 12,220	$ 12,220	$ 14,415	$ 14,415	$ 14,415	$ 14,415	
Riders																		
Phase IV Energy Efficiency Charge @ $ 0.24 /kW PLC	$ 360	$ 360	$ 360	$ 360	$ 360	$ 480	$ 480	$ 480	$ 480	$ 600	$ 600	$ 600	$ 600	$ 720	$ 720	$ 720	$ 720	
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Default Service Support Charge @$ 2.812 /kW NSPL	$ 4,218	$ 4,218	$ 4,218	$ 4,218	$ 4,218	$ 5,624	$ 5,624	$ 5,624	$ 5,624	$ 7,030	$ 7,030	$ 7,030	$ 7,030	$ 8,436	$ 8,436	$ 8,436	$ 8,436	
Solar Photovoltaic Requirements Charge @ 0.008 ¢/kv	$ -	$ 12	$ 36	$ 60	$ 88	$ 16	$ 48	$ 80	$ 117	$ 20	$ 60	$ 100	$ 146	$ 24	$ 72	$ 120	$ 175	
Sub-Total	$ 4,578	$ 4,590	$ 4,614	$ 4,638	$ 4,666	$ 6,120	$ 6,152	$ 6,184	$ 6,221	$ 7,650	$ 7,690	$ 7,730	$ 7,776	$ 9,180	$ 9,228	$ 9,276	$ 9,331	
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
PTC/HPS Charge																		
All kWh @ $ 0.04702 /kWh	$ -	$ 7,053	$ 21,159	$ 35,265	$ 51,487	$ 9,404	$ 28,212	$ 47,020	$ 68,649	$ 11,755	$ 35,265	$ 58,775	$ 85,812	$ 14,106	$ 42,318	$ 70,530	$ 102,974	
Sub Total	$ 12,408.49	$ 19,473.49	$ 33,603.49	$ 47,733.49	$ 63,982.99	$ 25,549.26	$ 44,389.26	$ 63,229.26	$ 84,895.26	$ 31,625.03	$ 55,175.03	$ 78,725.03	$ 105,807.53	$ 37,700.80	$ 65,960.80	$ 94,220.80	$ 126,719.80	
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Total Bill	**$ 12,408.49**	**$ 19,473.49**	**$ 33,603.49**	**$ 47,733.49**	**$ 63,982.99**	**$ 25,549.26**	**$ 44,389.26**	**$ 63,229.26**	**$ 84,895.26**	**$ 31,625.03**	**$ 55,175.03**	**$ 78,725.03**	**$ 105,807.53**	**$ 37,700.80**	**$ 65,960.80**	**$ 94,220.80**	**$ 126,719.80**	
% Increase	**14.96%**	**9.01%**	**5.00%**	**3.45%**	**2.53%**	**8.78%**	**4.84%**	**3.33%**	**2.44%**	**8.64%**	**4.74%**	**3.26%**	**2.38%**	**8.55%**	**4.68%**	**3.21%**	**2.35%**	

Penelec Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.		Current			Pro Forma				
		Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue	Revenue Change	Percent Change
	SCHEDULE TP (Transmission Power Service)	*[a]*	*[b]*	*[c]=[a]x[b]*	*[e]=[a]+[d]*	*[f]*	*[g]=[e]x[f]*	*[h]=[g]-[c]*	*[i]=[h]/[c]*
1	Distribution								
2	Customer Charge	729	$ 3,413.98	$ 2,489,651	729	$ 4,246.82	$ 3,096,999	$607,348	24.4%
3	Demand Charge (kW)								
4	All kW	4,764,628	$ 1.86	8,862,209	4,764,628	$ 2.31	11,024,135	$2,161,926	24.4%
5	115 kV Discount (Per kW)	1,474,050	$ (1.49)	(2,196,334)	1,474,050	$ (1.85)	(2,732,127)	($535,793)	24.4%
6	Energy Charge (kWh)								
7	All kWh	2,608,661,409	$ -	-	2,608,661,409	$ -	-	$0	0.0%
8	**Total Base Normalized Distribution Revenues**			**$ 9,155,526**			**$ 11,389,007**	$2,233,481	24.4%
9	Rider Charges								
10	Smart Meter Technologies Charge (Per Bill)	729	$ 9.87	$ 7,198	729	$ -	$ -	($7,198)	
11	TCJA Voluntary Surcharge		-6.01%	(550,247)		0.00%	-	550,247	-100.0%
12	STAS		0.07%	101,395		0.00%	-	(101,395)	-100.0%
13	Distribution System Improvement Charge		5.00%	$ 481,299		0.00%	$ -	(481,299)	-100.0%
14	**Total Distribution Including Rider Charges**			**$ 9,195,171**			**$ 11,389,007**	$2,193,836	23.9%
15	Rider Charges								
16	Default Service Support Charge	4,222,938	$ 2.81200	11,874,901	4,222,938	$ 2.81200	11,874,901	-	0.0%
17	Universal Service Charge			-			-	-	0.0%
18	Solar Photovoltaic Requirements Charge	2,608,661,409	$ 0.00008	208,693	2,608,661,409	$ 0.00008	208,693	-	0.0%
19	Phase IV Energy Efficiency and Conservation Charge	4,222,938	$ 0.24000	1,013,505	4,222,938	$ 0.24000	1,013,505	-	0.0%
20	PTC/HPS Charge	2,608,661,409	$ 0.04702	122,659,259	2,608,661,409	$ 0.04702	122,659,259	-	0.0%
21	**Total Energy and Revenue**	2,608,661,409		**$ 144,951,530**	2,608,661,409		**$ 147,145,365**	**$ 2,193,836**	1.5%
22	Avg rate per kWh			$ 0.05557			$ 0.05641		
23	Proposed Increase						$ 2,193,836		
24	Percent Increase						1.51%		

Penelec Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE TP
With Demands Up to 20,000 KW
At Average Levels of kWh Use

KW Demand																			
Total kW	5,000	5,000	5,000	5,000	5,000	10,000	10,000	10,000	10,000	15,000	15,000	15,000	15,000	20,000	20,000	20,000	20,000
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730
ENERGY USAGE																			
Monthly Energy Usage	0	500,000	1,500,000	2,500,000	3,650,000	1,000,000	3,000,000	5,000,000	7,300,000	1,500,000	4,500,000	7,500,000	10,950,000	2,000,000	6,000,000	10,000,000	14,600,000
Total Energy Usage	0	500,000	1,500,000	2,500,000	3,650,000	1,000,000	3,000,000	5,000,000	7,300,000	1,500,000	4,500,000	7,500,000	10,950,000	2,000,000	6,000,000	10,000,000	14,600,000
Total Proposed Bill	$ 31,075.54	$ 54,625.54	$ 101,725.54	$ 148,825.54	$ 202,990.54	$ 105,004.27	$ 199,204.27	$ 293,404.27	$ 401,734.27	$ 155,382.99	$ 296,682.99	$ 437,982.99	$ 600,477.99	$ 205,761.72	$ 394,161.72	$ 582,561.72	$ 799,221.72
Total Current Bill	27,897.24	51,463.73	98,596.70	145,729.67	199,932.58	99,545.48	193,811.42	288,077.36	396,483.19	147,627.24	289,026.15	430,425.06	593,033.81	195,709.00	384,240.88	572,772.76	789,584.42
Increase ($)	$ 3,178.30	$ 3,161.82	$ 3,128.85	$ 3,095.88	$ 3,057.96	$ 5,458.78	$ 5,392.84	$ 5,326.90	$ 5,251.07	$ 7,755.75	$ 7,656.84	$ 7,557.93	$ 7,444.19	$ 10,052.72	$ 9,920.84	$ 9,788.96	$ 9,637.30
Increase (%)	11.39%	6.14%	3.17%	2.12%	1.53%	5.48%	2.78%	1.85%	1.32%	5.25%	2.65%	1.76%	1.26%	5.14%	2.58%	1.71%	1.22%
Overall Increase (%)	1.51%	1.51%	1.51%	1.51%	1.51%	1.51%	1.51%	1.51%	1.51%	1.51%	1.51%	1.51%	1.51%	1.51%	1.51%	1.51%	1.51%
UNBUNDLED RATES - CURRENT																			
Distribution																			
Distribution Charge @ $3,413.98	$ 3,414	$ 3,414	$ 3,414	$ 3,414	$ 3,414	$ 3,414	$ 3,414	$ 3,414	$ 3,414	$ 3,414	$ 3,414	$ 3,414	$ 3,414	$ 3,414	$ 3,414	$ 3,414	$ 3,414
All kW @ $1.86/kW	$ 9,300	$ 9,300	$ 9,300	$ 9,300	$ 9,300	$ 18,600	$ 18,600	$ 18,600	$ 18,600	$ 27,900	$ 27,900	$ 27,900	$ 27,900	$ 37,200	$ 37,200	$ 37,200	$ 37,200
Sub-Total	$ 12,714	$ 12,714	$ 12,714	$ 12,714	$ 12,714	$ 22,014	$ 22,014	$ 22,014	$ 22,014	$ 31,314	$ 31,314	$ 31,314	$ 31,314	$ 40,614	$ 40,614	$ 40,614	$ 40,614
Riders																			
Phase IV Energy Efficiency Charge @ $ 0.24 /kW PLC	$ 1,200	$ 1,200	$ 1,200	$ 1,200	$ 1,200	$ 2,400	$ 2,400	$ 2,400	$ 2,400	$ 3,600	$ 3,600	$ 3,600	$ 3,600	$ 4,800	$ 4,800	$ 4,800	$ 4,800
TCJA @ -6.010 %	$ (764)	$ (764)	$ (764)	$ (764)	$ (764)	$ (1,323)	$ (1,323)	$ (1,323)	$ (1,323)	$ (1,882)	$ (1,882)	$ (1,882)	$ (1,882)	$ (2,441)	$ (2,441)	$ (2,441)	$ (2,441)
Smart Meter Charge @ $9.87	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10
Default Service Support Charge @ $ 2.812 /kW NSPL	$ 14,060	$ 14,060	$ 14,060	$ 14,060	$ 14,060	$ 28,120	$ 28,120	$ 28,120	$ 28,120	$ 42,180	$ 42,180	$ 42,180	$ 42,180	$ 56,240	$ 56,240	$ 56,240	$ 56,240
Solar Photovoltaic Requirements Charge @ 0.008 ¢/kv	$ -	$ 40	$ 120	$ 200	$ 292	$ 80	$ 240	$ 400	$ 584	$ 120	$ 360	$ 600	$ 876	$ 160	$ 480	$ 800	$ 1,168
Sub-Total	$ 14,506	$ 14,546	$ 14,626	$ 14,706	$ 14,798	$ 29,287	$ 29,447	$ 29,607	$ 29,791	$ 44,028	$ 44,268	$ 44,508	$ 44,784	$ 58,769	$ 59,089	$ 59,409	$ 59,777
DSIC @ 5.000 %	$ 658	$ 658	$ 658	$ 658	$ 658	$ 1,155	$ 1,155	$ 1,155	$ 1,155	$ 1,652	$ 1,652	$ 1,652	$ 1,652	$ 2,149	$ 2,149	$ 2,149	$ 2,149
PTC/HPS Charge																			
All kWh @ $ 0.04702 /kWh	$ -	$ 23,510	$ 70,530	$ 117,550	$ 171,623	$ 47,020	$ 141,060	$ 235,100	$ 343,246	$ 70,530	$ 211,590	$ 352,650	$ 514,869	$ 94,040	$ 282,120	$ 470,200	$ 686,492
Sub Total	$ 27,878	$ 51,428	$ 98,528	$ 145,628	$ 199,793	$ 99,476	$ 193,676	$ 287,876	$ 396,206	$ 147,524	$ 288,824	$ 430,124	$ 592,619	$ 195,572	$ 383,972	$ 572,372	$ 789,032
STAS @ 0.07 %	$ 20	$ 36	$ 69	$ 102	$ 140	$ 70	$ 136	$ 202	$ 277	$ 103	$ 202	$ 301	$ 415	$ 137	$ 269	$ 401	$ 552
Total Bill	**$ 27,897**	**$ 51,464**	**$ 98,597**	**$ 145,730**	**$ 199,933**	**$ 99,545**	**$ 193,811**	**$ 288,077**	**$ 396,483**	**$ 147,627**	**$ 289,026**	**$ 430,425**	**$ 593,034**	**$ 195,709**	**$ 384,241**	**$ 572,773**	**$ 789,584**
UNBUNDLED RATES - PROPOSED																			
Distribution																			
Distribution Charge @ $4,246.82	$ 4,247	$ 4,247	$ 4,247	$ 4,247	$ 4,247	$ 4,247	$ 4,247	$ 4,247	$ 4,247	$ 4,247	$ 4,247	$ 4,247	$ 4,247	$ 4,247	$ 4,247	$ 4,247	$ 4,247
All kW @ $2.31/kW	$ 11,569	$ 11,569	$ 11,569	$ 11,569	$ 11,569	$ 23,137	$ 23,137	$ 23,137	$ 23,137	$ 34,706	$ 34,706	$ 34,706	$ 34,706	$ 46,275	$ 46,275	$ 46,275	$ 46,275
Sub-Total	$ 15,816	$ 15,816	$ 15,816	$ 15,816	$ 15,816	$ 27,384	$ 27,384	$ 27,384	$ 27,384	$ 38,953	$ 38,953	$ 38,953	$ 38,953	$ 50,522	$ 50,522	$ 50,522	$ 50,522
Riders																			
Phase IV Energy Efficiency Charge @ $ 0.24 /kW PLC	$ 1,200	$ 1,200	$ 1,200	$ 1,200	$ 1,200	$ 2,400	$ 2,400	$ 2,400	$ 2,400	$ 3,600	$ 3,600	$ 3,600	$ 3,600	$ 4,800	$ 4,800	$ 4,800	$ 4,800
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Default Service Support Charge @$ 2.812 /kW NSPL	$ 14,060	$ 14,060	$ 14,060	$ 14,060	$ 14,060	$ 28,120	$ 28,120	$ 28,120	$ 28,120	$ 42,180	$ 42,180	$ 42,180	$ 42,180	$ 56,240	$ 56,240	$ 56,240	$ 56,240
Solar Photovoltaic Requirements Charge @ 0.008 ¢/kv	$ -	$ 40	$ 120	$ 200	$ 292	$ 80	$ 240	$ 400	$ 584	$ 120	$ 360	$ 600	$ 876	$ 160	$ 480	$ 800	$ 1,168
Sub-Total	$ 15,260	$ 15,300	$ 15,380	$ 15,460	$ 15,552	$ 30,600	$ 30,760	$ 30,920	$ 31,104	$ 45,900	$ 46,140	$ 46,380	$ 46,656	$ 61,200	$ 61,520	$ 61,840	$ 62,208
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
PTC/HPS Charge																			
All kWh @ $ 0.04702 /kWh	$ -	$ 23,510	$ 70,530	$ 117,550	$ 171,623	$ 47,020	$ 141,060	$ 235,100	$ 343,246	$ 70,530	$ 211,590	$ 352,650	$ 514,869	$ 94,040	$ 282,120	$ 470,200	$ 686,492
Sub Total	$ 31,076	$ 54,626	$ 101,726	$ 148,826	$ 202,991	$ 105,004	$ 199,204	$ 293,404	$ 401,734	$ 155,383	$ 296,683	$ 437,983	$ 600,478	$ 205,762	$ 394,162	$ 582,562	$ 799,222
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Bill	**$ 31,076**	**$ 54,626**	**$ 101,726**	**$ 148,826**	**$ 202,991**	**$ 105,004**	**$ 199,204**	**$ 293,404**	**$ 401,734**	**$ 155,383**	**$ 296,683**	**$ 437,983**	**$ 600,478**	**$ 205,762**	**$ 394,162**	**$ 582,562**	**$ 799,222**
% Increase	**11.39%**	**6.14%**	**3.17%**	**2.12%**	**1.53%**	**5.48%**	**2.78%**	**1.85%**	**1.32%**	**5.25%**	**2.65%**	**1.76%**	**1.26%**	**5.14%**	**2.58%**	**1.71%**	**1.22%**

Penelec Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE TP - 115 KV OR GREATER DISCOUNT
With Demands Up to 20,000 KW
At Average Levels of kWh Use

KW Demand																			
Total kW	5,000	5,000	5,000	5,000	5,000	10,000	10,000	10,000	10,000	15,000	15,000	15,000	15,000	20,000	20,000	20,000	20,000		
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730		
ENERGY USAGE																			
Monthly Energy Usage	0	500,000	1,500,000	2,500,000	3,650,000	1,000,000	3,000,000	5,000,000	7,300,000	1,500,000	4,500,000	7,500,000	10,950,000	2,000,000	6,000,000	10,000,000	14,600,000		
Total Energy Usage	0	500,000	1,500,000	2,500,000	3,650,000	1,000,000	3,000,000	5,000,000	7,300,000	1,500,000	4,500,000	7,500,000	10,950,000	2,000,000	6,000,000	10,000,000	14,600,000		
Total Proposed Bill	$ 21,808.12	$ 45,358.12	$ 92,458.12	$ 139,558.12	$ 193,723.12	$ 86,469.43	$ 180,669.43	$ 274,869.43	$ 383,199.43	$ 127,580.73	$ 268,880.73	$ 410,180.73	$ 572,675.73	$ 168,692.04	$ 357,092.04	$ 545,492.04	$ 762,152.04		
Total Current Bill	20,539.73	44,106.21	91,239.18	138,372.15	192,575.07	84,830.45	179,096.39	273,362.33	381,768.17	125,554.70	266,953.61	408,352.52	570,961.26	166,278.94	354,810.82	543,342.70	760,154.36		
Increase ($)	$ 1,268.40	$ 1,251.91	$ 1,218.94	$ 1,185.97	$ 1,148.06	$ 1,638.97	$ 1,573.03	$ 1,507.09	$ 1,431.26	$ 2,026.04	$ 1,927.13	$ 1,828.22	$ 1,714.47	$ 2,413.10	$ 2,281.22	$ 2,149.34	$ 1,997.68		
Increase (%)	6.18%	2.84%	1.34%	0.86%	0.60%	1.93%	0.88%	0.55%	0.37%	1.61%	0.72%	0.45%	0.30%	1.45%	0.64%	0.40%	0.26%		
Overall Increase (%)	1.51%	1.51%	1.51%	1.51%	1.51%	1.51%	1.51%	1.51%	1.51%	1.51%	1.51%	1.51%	1.51%	1.51%	1.51%	1.51%	1.51%		
UNBUNDLED RATES - CURRENT																			
Distribution																			
Distribution Charge @ $3,413.98	$ 3,414	$ 3,414	$ 3,414	$ 3,414	$ 3,414	$ 3,414	$ 3,414	$ 3,414	$ 3,414	$ 3,414	$ 3,414	$ 3,414	$ 3,414	$ 3,414	$ 3,414	$ 3,414	$ 3,414		
All kW @ $0.37/kW	$ 1,850	$ 1,850	$ 1,850	$ 1,850	$ 1,850	$ 3,700	$ 3,700	$ 3,700	$ 3,700	$ 5,550	$ 5,550	$ 5,550	$ 5,550	$ 7,400	$ 7,400	$ 7,400	$ 7,400		
Sub-Total	$ 5,264	$ 5,264	$ 5,264	$ 5,264	$ 5,264	$ 7,114	$ 7,114	$ 7,114	$ 7,114	$ 8,964	$ 8,964	$ 8,964	$ 8,964	$ 10,814	$ 10,814	$ 10,814	$ 10,814		
Riders																			
Phase IV Energy Efficiency Charge @ $ 0.24 /kW PLC	$ 1,200	$ 1,200	$ 1,200	$ 1,200	$ 1,200	$ 2,400	$ 2,400	$ 2,400	$ 2,400	$ 3,600	$ 3,600	$ 3,600	$ 3,600	$ 4,800	$ 4,800	$ 4,800	$ 4,800		
TCJA @ -6.010 %	$ (316)	$ (316)	$ (316)	$ (316)	$ (316)	$ (428)	$ (428)	$ (428)	$ (428)	$ (539)	$ (539)	$ (539)	$ (539)	$ (650)	$ (650)	$ (650)	$ (650)		
Smart Meter Charge @ $9.87	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10		
Default Service Support Charge @$ 2.812 /kW NSPL	$ 14,060	$ 14,060	$ 14,060	$ 14,060	$ 14,060	$ 28,120	$ 28,120	$ 28,120	$ 28,120	$ 42,180	$ 42,180	$ 42,180	$ 42,180	$ 56,240	$ 56,240	$ 56,240	$ 56,240		
Solar Photovoltaic Requirements Charge @ 0.008 ¢/kv	$ -	$ 40	$ 120	$ 200	$ 292	$ 80	$ 240	$ 400	$ 584	$ 120	$ 360	$ 600	$ 876	$ 160	$ 480	$ 800	$ 1,168		
Sub-Total	$ 14,954	$ 14,994	$ 15,074	$ 15,154	$ 15,246	$ 30,182	$ 30,342	$ 30,502	$ 30,686	$ 45,371	$ 45,611	$ 45,851	$ 46,127	$ 60,560	$ 60,880	$ 61,200	$ 61,568		
DSIC @ 5.000 %	$ 308	$ 308	$ 308	$ 308	$ 308	$ 455	$ 455	$ 455	$ 455	$ 602	$ 602	$ 602	$ 602	$ 749	$ 749	$ 749	$ 749		
PTC/HPS Charge																			
All kWh @ $ 0.04702 /kWh	$ -	$ 23,510	$ 70,530	$ 117,550	$ 171,623	$ 47,020	$ 141,060	$ 235,100	$ 343,246	$ 70,530	$ 211,590	$ 352,650	$ 514,869	$ 94,040	$ 282,120	$ 470,200	$ 686,492		
Sub Total	$ 20,525	$ 44,075	$ 91,175	$ 138,275	$ 192,440	$ 84,771	$ 178,971	$ 273,171	$ 381,501	$ 125,467	$ 266,767	$ 408,067	$ 570,562	$ 166,163	$ 354,563	$ 542,963	$ 759,623		
STAS @ 0.07 %	$ 14	$ 31	$ 64	$ 97	$ 135	$ 59	$ 125	$ 191	$ 267	$ 88	$ 187	$ 286	$ 399	$ 116	$ 248	$ 380	$ 532		
Total Bill	**$ 20,540**	**$ 44,106**	**$ 91,239**	**$ 138,372**	**$ 192,575**	**$ 84,830**	**$ 179,096**	**$ 273,362**	**$ 381,768**	**$ 125,555**	**$ 266,954**	**$ 408,353**	**$ 570,961**	**$ 166,279**	**$ 354,811**	**$ 543,343**	**$ 760,154**		
UNBUNDLED RATES - PROPOSED																			
Distribution																			
Distribution Charge @ $4,246.82	$ 4,247	$ 4,247	$ 4,247	$ 4,247	$ 4,247	$ 4,247	$ 4,247	$ 4,247	$ 4,247	$ 4,247	$ 4,247	$ 4,247	$ 4,247	$ 4,247	$ 4,247	$ 4,247	$ 4,247		
All kW @ $0.46/kW	$ 2,301	$ 2,301	$ 2,301	$ 2,301	$ 2,301	$ 4,603	$ 4,603	$ 4,603	$ 4,603	$ 6,904	$ 6,904	$ 6,904	$ 6,904	$ 9,205	$ 9,205	$ 9,205	$ 9,205		
Sub-Total	$ 6,548	$ 6,548	$ 6,548	$ 6,548	$ 6,548	$ 8,849	$ 8,849	$ 8,849	$ 8,849	$ 11,151	$ 11,151	$ 11,151	$ 11,151	$ 13,452	$ 13,452	$ 13,452	$ 13,452		
Riders																			
Phase IV Energy Efficiency Charge @ $ 0.24 /kW PLC	$ 1,200	$ 1,200	$ 1,200	$ 1,200	$ 1,200	$ 2,400	$ 2,400	$ 2,400	$ 2,400	$ 3,600	$ 3,600	$ 3,600	$ 3,600	$ 4,800	$ 4,800	$ 4,800	$ 4,800		
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Default Service Support Charge @$ 2.812 /kW NSPL	$ 14,060	$ 14,060	$ 14,060	$ 14,060	$ 14,060	$ 28,120	$ 28,120	$ 28,120	$ 28,120	$ 42,180	$ 42,180	$ 42,180	$ 42,180	$ 56,240	$ 56,240	$ 56,240	$ 56,240		
Solar Photovoltaic Requirements Charge @ 0.008 ¢/kv	$ -	$ 40	$ 120	$ 200	$ 292	$ 80	$ 240	$ 400	$ 584	$ 120	$ 360	$ 600	$ 876	$ 160	$ 480	$ 800	$ 1,168		
Sub-Total	$ 15,260	$ 15,300	$ 15,380	$ 15,460	$ 15,552	$ 30,600	$ 30,760	$ 30,920	$ 31,104	$ 45,900	$ 46,140	$ 46,380	$ 46,656	$ 61,200	$ 61,520	$ 61,840	$ 62,208		
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
PTC/HPS Charge																			
All kWh @ $ 0.04702 /kWh	$ -	$ 23,510	$ 70,530	$ 117,550	$ 171,623	$ 47,020	$ 141,060	$ 235,100	$ 343,246	$ 70,530	$ 211,590	$ 352,650	$ 514,869	$ 94,040	$ 282,120	$ 470,200	$ 686,492		
Sub Total	$ 21,808	$ 45,358	$ 92,458	$ 139,558	$ 193,723	$ 86,469	$ 180,669	$ 274,869	$ 383,199	$ 127,581	$ 268,881	$ 410,181	$ 572,676	$ 168,692	$ 357,092	$ 545,492	$ 762,152		
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Total Bill	**$ 21,808**	**$ 45,358**	**$ 92,458**	**$ 139,558**	**$ 193,723**	**$ 86,469**	**$ 180,669**	**$ 274,869**	**$ 383,199**	**$ 127,581**	**$ 268,881**	**$ 410,181**	**$ 572,676**	**$ 168,692**	**$ 357,092**	**$ 545,492**	**$ 762,152**		
% Increase	**6.18%**	**2.84%**	**1.34%**	**0.86%**	**0.60%**	**1.93%**	**0.88%**	**0.55%**	**0.37%**	**1.61%**	**0.72%**	**0.45%**	**0.30%**	**1.45%**	**0.64%**	**0.40%**	**0.26%**		

Penelec Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE TP
With Demands Over 20,000 KW
At Average Levels of kWh Use

KW Demand																		
Total kW	25,000	25,000	25,000	25,000	25,000	30,000	30,000	30,000	30,000	35,000	35,000	35,000	35,000	40,000	40,000	40,000	40,000
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730
ENERGY USAGE																	
Monthly Energy Usage	0	2,500,000	7,500,000	12,500,000	18,250,000	3,000,000	9,000,000	15,000,000	21,900,000	3,500,000	10,500,000	17,500,000	25,550,000	4,000,000	12,000,000	20,000,000	29,200,000
Total Energy Usage	0	2,500,000	7,500,000	12,500,000	18,250,000	3,000,000	9,000,000	15,000,000	21,900,000	3,500,000	10,500,000	17,500,000	25,550,000	4,000,000	12,000,000	20,000,000	29,200,000
Total Proposed Bill	$ 138,390.44	$ 256,140.44	$ 491,640.44	$ 727,140.44	$ 997,965.44	$ 306,519.17	$ 589,119.17	$ 871,719.17	$ 1,196,709.17	$ 356,897.89	$ 686,597.89	$ 1,016,297.89	$ 1,395,452.89	$ 407,276.62	$ 784,076.62	$ 1,160,876.62	$ 1,594,196.62
Total Current Bill	125,958.33	243,790.75	479,455.60	715,120.45	986,135.03	291,872.51	574,670.33	857,468.15	1,182,685.65	339,954.27	669,885.06	999,815.85	1,379,236.26	388,036.03	765,099.79	1,142,163.55	1,575,786.87
Increase ($)	$ 12,432.11	$ 12,349.69	$ 12,184.84	$ 12,019.99	$ 11,830.41	$ 14,646.66	$ 14,448.84	$ 14,251.02	$ 14,023.52	$ 16,943.62	$ 16,712.83	$ 16,482.04	$ 16,216.64	$ 19,240.59	$ 18,976.83	$ 18,713.07	$ 18,409.75
Increase (%)	9.87%	5.07%	2.54%	1.68%	1.20%	5.02%	2.51%	1.66%	1.19%	4.98%	2.49%	1.65%	1.18%	4.96%	2.48%	1.64%	1.17%
Overall Increase (%)	1.51%	1.51%	1.51%	1.51%	1.51%	1.51%	1.51%	1.51%	1.51%	1.51%	1.51%	1.51%	1.51%	1.51%	1.51%	1.51%	1.51%
UNBUNDLED RATES - CURRENT																	
Distribution																	
Distribution Charge @ $3,413.98	$ 3,414	$ 3,414	$ 3,414	$ 3,414	$ 3,414	$ 3,414	$ 3,414	$ 3,414	$ 3,414	$ 3,414	$ 3,414	$ 3,414	$ 3,414	$ 3,414	$ 3,414	$ 3,414	$ 3,414
All kW @ $1.86/kW	$ 46,500	$ 46,500	$ 46,500	$ 46,500	$ 46,500	$ 55,800	$ 55,800	$ 55,800	$ 55,800	$ 65,100	$ 65,100	$ 65,100	$ 65,100	$ 74,400	$ 74,400	$ 74,400	$ 74,400
Sub-Total	$ 49,914	$ 49,914	$ 49,914	$ 49,914	$ 49,914	$ 59,214	$ 59,214	$ 59,214	$ 59,214	$ 68,514	$ 68,514	$ 68,514	$ 68,514	$ 77,814	$ 77,814	$ 77,814	$ 77,814
Riders																	
Phase IV Energy Efficiency Charge @ $ 0.24 /kW PLC	$ 6,000	$ 6,000	$ 6,000	$ 6,000	$ 6,000	$ 7,200	$ 7,200	$ 7,200	$ 7,200	$ 8,400	$ 8,400	$ 8,400	$ 8,400	$ 9,600	$ 9,600	$ 9,600	$ 9,600
TCJA @ -6.010 %	$ (3,000)	$ (3,000)	$ (3,000)	$ (3,000)	$ (3,000)	$ (3,559)	$ (3,559)	$ (3,559)	$ (3,559)	$ (4,118)	$ (4,118)	$ (4,118)	$ (4,118)	$ (4,677)	$ (4,677)	$ (4,677)	$ (4,677)
Smart Meter Charge @ $9.87	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10
Default Service Support Charge @ $ 2.812 /kW NSPL	$ 70,300	$ 70,300	$ 70,300	$ 70,300	$ 70,300	$ 84,360	$ 84,360	$ 84,360	$ 84,360	$ 98,420	$ 98,420	$ 98,420	$ 98,420	$ 112,480	$ 112,480	$ 112,480	$ 112,480
Solar Photovoltaic Requirements Charge @ 0.008 ¢/kv	$ -	$ 200	$ 600	$ 1,000	$ 1,460	$ 240	$ 720	$ 1,200	$ 1,752	$ 280	$ 840	$ 1,400	$ 2,044	$ 320	$ 960	$ 1,600	$ 2,336
Sub-Total	$ 73,310	$ 73,510	$ 73,910	$ 74,310	$ 74,770	$ 88,251	$ 88,731	$ 89,211	$ 89,763	$ 102,992	$ 103,552	$ 104,112	$ 104,756	$ 117,733	$ 118,373	$ 119,013	$ 119,749
DSIC @ 5.000 %	$ 2,646	$ 2,646	$ 2,646	$ 2,646	$ 2,646	$ 3,143	$ 3,143	$ 3,143	$ 3,143	$ 3,640	$ 3,640	$ 3,640	$ 3,640	$ 4,137	$ 4,137	$ 4,137	$ 4,137
PTC/HPS Charge																	
All kWh @ $ 0.04702 /kWh	$ -	$ 117,550	$ 352,650	$ 587,750	$ 858,115	$ 141,060	$ 423,180	$ 705,300	$ 1,029,738	$ 164,570	$ 493,710	$ 822,850	$ 1,201,361	$ 188,080	$ 564,240	$ 940,400	$ 1,372,984
Sub Total	$ 125,870	$ 243,620	$ 479,120	$ 714,620	$ 985,445	$ 291,668	$ 574,268	$ 856,868	$ 1,181,858	$ 339,716	$ 669,416	$ 999,116	$ 1,378,271	$ 387,765	$ 764,565	$ 1,141,365	$ 1,574,685
STAS @ 0.07 %	$ 88	$ 171	$ 335	$ 500	$ 690	$ 204	$ 402	$ 600	$ 827	$ 238	$ 469	$ 699	$ 965	$ 271	$ 535	$ 799	$ 1,102
Total Bill	**$ 125,958**	**$ 243,791**	**$ 479,456**	**$ 715,120**	**$ 986,135**	**$ 291,873**	**$ 574,670**	**$ 857,468**	**$ 1,182,686**	**$ 339,954**	**$ 669,885**	**$ 999,816**	**$ 1,379,236**	**$ 388,036**	**$ 765,100**	**$ 1,142,164**	**$ 1,575,787**
UNBUNDLED RATES - PROPOSED																	
Distribution																	
Distribution Charge @ $4,246.82	$ 4,247	$ 4,247	$ 4,247	$ 4,247	$ 4,247	$ 4,247	$ 4,247	$ 4,247	$ 4,247	$ 4,247	$ 4,247	$ 4,247	$ 4,247	$ 4,247	$ 4,247	$ 4,247	$ 4,247
All kW @ $2.31/kW	$ 57,844	$ 57,844	$ 57,844	$ 57,844	$ 57,844	$ 69,412	$ 69,412	$ 69,412	$ 69,412	$ 80,981	$ 80,981	$ 80,981	$ 80,981	$ 92,550	$ 92,550	$ 92,550	$ 92,550
Sub-Total	$ 62,090	$ 62,090	$ 62,090	$ 62,090	$ 62,090	$ 73,659	$ 73,659	$ 73,659	$ 73,659	$ 85,228	$ 85,228	$ 85,228	$ 85,228	$ 96,797	$ 96,797	$ 96,797	$ 96,797
Riders																	
Phase IV Energy Efficiency Charge @ $ 0.24 /kW PLC	$ 6,000	$ 6,000	$ 6,000	$ 6,000	$ 6,000	$ 7,200	$ 7,200	$ 7,200	$ 7,200	$ 8,400	$ 8,400	$ 8,400	$ 8,400	$ 9,600	$ 9,600	$ 9,600	$ 9,600
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Default Service Support Charge @$ 2.812 /kW NSPL	$ 70,300	$ 70,300	$ 70,300	$ 70,300	$ 70,300	$ 84,360	$ 84,360	$ 84,360	$ 84,360	$ 98,420	$ 98,420	$ 98,420	$ 98,420	$ 112,480	$ 112,480	$ 112,480	$ 112,480
Solar Photovoltaic Requirements Charge @ 0.008 ¢/kv	$ -	$ 200	$ 600	$ 1,000	$ 1,460	$ 240	$ 720	$ 1,200	$ 1,752	$ 280	$ 840	$ 1,400	$ 2,044	$ 320	$ 960	$ 1,600	$ 2,336
Sub-Total	$ 76,300	$ 76,500	$ 76,900	$ 77,300	$ 77,760	$ 91,800	$ 92,280	$ 92,760	$ 93,312	$ 107,100	$ 107,660	$ 108,220	$ 108,864	$ 122,400	$ 123,040	$ 123,680	$ 124,416
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
PTC/HPS Charge																	
All kWh @ $ 0.04702 /kWh	$ -	$ 117,550	$ 352,650	$ 587,750	$ 858,115	$ 141,060	$ 423,180	$ 705,300	$ 1,029,738	$ 164,570	$ 493,710	$ 822,850	$ 1,201,361	$ 188,080	$ 564,240	$ 940,400	$ 1,372,984
Sub Total	$ 138,390	$ 256,140	$ 491,640	$ 727,140	$ 997,965	$ 306,519	$ 589,119	$ 871,719	$ 1,196,709	$ 356,898	$ 686,598	$ 1,016,298	$ 1,395,453	$ 407,277	$ 784,077	$ 1,160,877	$ 1,594,197
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Bill	**$ 138,390**	**$ 256,140**	**$ 491,640**	**$ 727,140**	**$ 997,965**	**$ 306,519**	**$ 589,119**	**$ 871,719**	**$ 1,196,709**	**$ 356,898**	**$ 686,598**	**$ 1,016,298**	**$ 1,395,453**	**$ 407,277**	**$ 784,077**	**$ 1,160,877**	**$ 1,594,197**
% Increase	**9.87%**	**5.07%**	**2.54%**	**1.68%**	**1.20%**	**5.02%**	**2.51%**	**1.66%**	**1.19%**	**4.98%**	**2.49%**	**1.65%**	**1.18%**	**4.96%**	**2.48%**	**1.64%**	**1.17%**

Penelec Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE TP - 115 KV OR GREATER DISCOUNT
With Demands Over 20,000 KW
At Average Levels of kWh Use

KW Demand																		
Total kW	25,000	25,000	25,000	25,000	25,000	30,000	30,000	30,000	30,000	35,000	35,000	35,000	35,000	40,000	40,000	40,000	40,000	
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730	
ENERGY USAGE																		
Monthly Energy Usage	0	2,500,000	7,500,000	12,500,000	18,250,000	3,000,000	9,000,000	15,000,000	21,900,000	3,500,000	10,500,000	17,500,000	25,550,000	4,000,000	12,000,000	20,000,000	29,200,000	
Total Energy Usage	0	2,500,000	7,500,000	12,500,000	18,250,000	3,000,000	9,000,000	15,000,000	21,900,000	3,500,000	10,500,000	17,500,000	25,550,000	4,000,000	12,000,000	20,000,000	29,200,000	
Total Proposed Bill	$ 92,053.34	$ 209,803.34	$ 445,303.34	$ 680,803.34	$ 951,628.34	$ 250,914.65	$ 533,514.65	$ 816,114.65	$ 1,141,104.65	$ 292,025.96	$ 621,725.96	$ 951,425.96	$ 1,330,580.96	$ 333,137.26	$ 709,937.26	$ 1,086,737.26	$ 1,520,057.26	
Total Current Bill	89,170.76	207,003.18	442,668.03	678,332.88	949,347.46	247,727.43	530,525.25	813,323.07	1,138,540.56	288,451.67	618,382.46	948,313.25	1,327,733.66	329,175.91	706,239.67	1,083,303.43	1,516,926.76	
Increase ($)	$ 2,882.59	$ 2,800.16	$ 2,635.31	$ 2,470.46	$ 2,280.88	$ 3,187.22	$ 2,989.40	$ 2,791.58	$ 2,564.09	$ 3,574.29	$ 3,343.50	$ 3,112.71	$ 2,847.30	$ 3,961.35	$ 3,697.59	$ 3,433.83	$ 3,130.51	
Increase (%)	3.23%	1.35%	0.60%	0.36%	0.24%	1.29%	0.56%	0.34%	0.23%	1.24%	0.54%	0.33%	0.21%	1.20%	0.52%	0.32%	0.21%	
Overall Increase (%)	1.51%	1.51%	1.51%	1.51%	1.51%	1.51%	1.51%	1.51%	1.51%	1.51%	1.51%	1.51%	1.51%	1.51%	1.51%	1.51%	1.51%	
UNBUNDLED RATES - CURRENT																		
Distribution																		
Distribution Charge @ $3,413.98	$ 3,414	$ 3,414	$ 3,414	$ 3,414	$ 3,414	$ 3,414	$ 3,414	$ 3,414	$ 3,414	$ 3,414	$ 3,414	$ 3,414	$ 3,414	$ 3,414	$ 3,414	$ 3,414	$ 3,414	
All kW @ $0.37/kW	$ 9,250	$ 9,250	$ 9,250	$ 9,250	$ 9,250	$ 11,100	$ 11,100	$ 11,100	$ 11,100	$ 12,950	$ 12,950	$ 12,950	$ 12,950	$ 14,800	$ 14,800	$ 14,800	$ 14,800	
Sub-Total	$ 12,664	$ 12,664	$ 12,664	$ 12,664	$ 12,664	$ 14,514	$ 14,514	$ 14,514	$ 14,514	$ 16,364	$ 16,364	$ 16,364	$ 16,364	$ 18,214	$ 18,214	$ 18,214	$ 18,214	
Riders																		
Phase IV Energy Efficiency Charge @ $ 0.24 /kW PLC	$ 6,000	$ 6,000	$ 6,000	$ 6,000	$ 6,000	$ 7,200	$ 7,200	$ 7,200	$ 7,200	$ 8,400	$ 8,400	$ 8,400	$ 8,400	$ 9,600	$ 9,600	$ 9,600	$ 9,600	
TCJA @ -6.010 %	$ (761)	$ (761)	$ (761)	$ (761)	$ (761)	$ (872)	$ (872)	$ (872)	$ (872)	$ (983)	$ (983)	$ (983)	$ (983)	$ (1,095)	$ (1,095)	$ (1,095)	$ (1,095)	
Smart Meter Charge @ $9.87	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	
Default Service Support Charge @$ 2.812 /kW NSPL	$ 70,300	$ 70,300	$ 70,300	$ 70,300	$ 70,300	$ 84,360	$ 84,360	$ 84,360	$ 84,360	$ 98,420	$ 98,420	$ 98,420	$ 98,420	$ 112,480	$ 112,480	$ 112,480	$ 112,480	
Solar Photovoltaic Requirements Charge @ 0.008 ¢/kv	$ -	$ 200	$ 600	$ 1,000	$ 1,460	$ 240	$ 720	$ 1,200	$ 1,752	$ 280	$ 840	$ 1,400	$ 2,044	$ 320	$ 960	$ 1,600	$ 2,336	
Sub-Total	$ 75,549	$ 75,749	$ 76,149	$ 76,549	$ 77,009	$ 90,938	$ 91,418	$ 91,898	$ 92,450	$ 106,126	$ 106,686	$ 107,246	$ 107,890	$ 121,315	$ 121,955	$ 122,595	$ 123,331	
DSIC @ 5.000 %	$ 896	$ 896	$ 896	$ 896	$ 896	$ 1,043	$ 1,043	$ 1,043	$ 1,043	$ 1,190	$ 1,190	$ 1,190	$ 1,190	$ 1,336	$ 1,336	$ 1,336	$ 1,336	
PTC/HPS Charge																		
All kWh @ $ 0.04702 /kWh	$ -	$ 117,550	$ 352,650	$ 587,750	$ 858,115	$ 141,060	$ 423,180	$ 705,300	$ 1,029,738	$ 164,570	$ 493,710	$ 822,850	$ 1,201,361	$ 188,080	$ 564,240	$ 940,400	$ 1,372,984	
Sub Total	$ 89,108	$ 206,858	$ 442,358	$ 677,858	$ 948,683	$ 247,554	$ 530,154	$ 812,754	$ 1,137,744	$ 288,250	$ 617,950	$ 947,650	$ 1,326,805	$ 328,946	$ 705,746	$ 1,082,546	$ 1,515,866	
STAS @ 0.07 %	$ 62	$ 145	$ 310	$ 475	$ 664	$ 173	$ 371	$ 569	$ 796	$ 202	$ 433	$ 663	$ 929	$ 230	$ 494	$ 758	$ 1,061	
Total Bill	**$ 89,171**	**$ 207,003**	**$ 442,668**	**$ 678,333**	**$ 949,347**	**$ 247,727**	**$ 530,525**	**$ 813,323**	**$ 1,138,541**	**$ 288,452**	**$ 618,382**	**$ 948,313**	**$ 1,327,734**	**$ 329,176**	**$ 706,240**	**$ 1,083,303**	**$ 1,516,927**	
UNBUNDLED RATES - PROPOSED																		
Distribution																		
Distribution Charge @ $4,246.82	$ 4,247	$ 4,247	$ 4,247	$ 4,247	$ 4,247	$ 4,247	$ 4,247	$ 4,247	$ 4,247	$ 4,247	$ 4,247	$ 4,247	$ 4,247	$ 4,247	$ 4,247	$ 4,247	$ 4,247	
All kW @ $0.46/kW	$ 11,507	$ 11,507	$ 11,507	$ 11,507	$ 11,507	$ 13,808	$ 13,808	$ 13,808	$ 13,808	$ 16,109	$ 16,109	$ 16,109	$ 16,109	$ 18,410	$ 18,410	$ 18,410	$ 18,410	
Sub-Total	$ 15,753	$ 15,753	$ 15,753	$ 15,753	$ 15,753	$ 18,055	$ 18,055	$ 18,055	$ 18,055	$ 20,356	$ 20,356	$ 20,356	$ 20,356	$ 22,657	$ 22,657	$ 22,657	$ 22,657	
Riders																		
Phase IV Energy Efficiency Charge @ $ 0.24 /kW PLC	$ 6,000	$ 6,000	$ 6,000	$ 6,000	$ 6,000	$ 7,200	$ 7,200	$ 7,200	$ 7,200	$ 8,400	$ 8,400	$ 8,400	$ 8,400	$ 9,600	$ 9,600	$ 9,600	$ 9,600	
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Default Service Support Charge @$ 2.812 /kW NSPL	$ 70,300	$ 70,300	$ 70,300	$ 70,300	$ 70,300	$ 84,360	$ 84,360	$ 84,360	$ 84,360	$ 98,420	$ 98,420	$ 98,420	$ 98,420	$ 112,480	$ 112,480	$ 112,480	$ 112,480	
Solar Photovoltaic Requirements Charge @ 0.008 ¢/kv	$ -	$ 200	$ 600	$ 1,000	$ 1,460	$ 240	$ 720	$ 1,200	$ 1,752	$ 280	$ 840	$ 1,400	$ 2,044	$ 320	$ 960	$ 1,600	$ 2,336	
Sub-Total	$ 76,300	$ 76,500	$ 76,900	$ 77,300	$ 77,760	$ 91,800	$ 92,280	$ 92,760	$ 93,312	$ 107,100	$ 107,660	$ 108,220	$ 108,864	$ 122,400	$ 123,040	$ 123,680	$ 124,416	
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
PTC/HPS Charge																		
All kWh @ $ 0.04702 /kWh	$ -	$ 117,550	$ 352,650	$ 587,750	$ 858,115	$ 141,060	$ 423,180	$ 705,300	$ 1,029,738	$ 164,570	$ 493,710	$ 822,850	$ 1,201,361	$ 188,080	$ 564,240	$ 940,400	$ 1,372,984	
Sub Total	$ 92,053	$ 209,803	$ 445,303	$ 680,803	$ 951,628	$ 250,915	$ 533,515	$ 816,115	$ 1,141,105	$ 292,026	$ 621,726	$ 951,426	$ 1,330,581	$ 333,137	$ 709,937	$ 1,086,737	$ 1,520,057	
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Total Bill	**$ 92,053**	**$ 209,803**	**$ 445,303**	**$ 680,803**	**$ 951,628**	**$ 250,915**	**$ 533,515**	**$ 816,115**	**$ 1,141,105**	**$ 292,026**	**$ 621,726**	**$ 951,426**	**$ 1,330,581**	**$ 333,137**	**$ 709,937**	**$ 1,086,737**	**$ 1,520,057**	
% Increase	**3.23%**	**1.35%**	**0.60%**	**0.36%**	**0.24%**	**1.29%**	**0.56%**	**0.34%**	**0.23%**	**1.24%**	**0.54%**	**0.33%**	**0.21%**	**1.20%**	**0.52%**	**0.32%**	**0.21%**	

Penelec Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.		Current			Pro Forma				
		Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue	Revenue Change	Percent Change
	SCHEDULE H (All Electric School, Church and Hospital Rate)	*[a]*	*[b]*	*[c]=[a]x[b]*	*[e]=[a]+[d]*	*[f]*	*[g]=[e]x[f]*	*[h]=[g]-[c]*	*[i]=[h]/[c]*
1	Distribution								
2	Customer Charge	1,679	$ 35.13	$ 58,977	1,679	$ 35.13	$ 58,977	$ -	0.0%
3	Energy Charge (kWh)								
4	All kWh	23,931,981	$ 0.03312	792,627	23,931,981	$ 0.04032	965,001	172,374	21.7%
5	**Total Base Normalized Distribution Revenues**			**$ 851,604**			**$ 1,023,978**	**$ 172,374**	20.2%
6	Rider Charges								
7	Smart Meter Technologies Charge (Per Bill)	1,679	$ 0.52	$ 873	1,679	$ -	$ -	$ (873)	-100.0%
8	TCJA Voluntary Surcharge		-6.01%	(51,181)		0.00%	-	51,181	-100.0%
9	STAS		0.07%	2,630		0.00%	-	(2,630)	-100.0%
10	Distribution System Improvement Charge		5.00%	$ 42,159		0.00%	$ -	(42,159)	-100.0%
11	**Total Distribution Including Rider Charges**			**$ 846,084**			**$ 1,023,978**	**$ 177,894**	21.0%
12	Rider Charges								
13	Default Service Support Charge	23,931,981	$ 0.00388	92,856	23,931,981	$ 0.00388	92,856	-	0.0%
14	Universal Service Charge			-			-	-	0.0%
15	Solar Photovoltaic Requirements Charge	23,931,981	$ 0.00008	1,915	23,931,981	$ 0.00008	1,915	-	0.0%
16	Phase IV Energy Efficiency and Conservation Charge	23,931,981	$ 0.00175	41,881	23,931,981	$ 0.00175	41,881	-	0.0%
17	PTC/HPS Charge	23,931,981	$ 0.11603	2,776,828	23,931,981	$ 0.11603	2,776,828	-	0.0%
18	**Total Energy and Revenue**	23,931,981		**$ 3,759,564**	23,931,981		**$ 3,937,457**	**$ 177,894**	4.7%
19	Avg rate per kWh			$ 0.15709			$ 0.16453		
20	Proposed Increase						$ 177,894		
21	Percent Increase						4.73%		

Penelec Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE MS

ENERGY USAGE																		
All kWh	0	100	200	400	600	1,000	1,500	2,000	3,000	5,000	7,000	9,000	12,000	15,000	20,000	25,000	30,000
Total Energy Usage	0	100	200	400	600	1,000	1,500	2,000	3,000	5,000	7,000	9,000	12,000	15,000	20,000	25,000	30,000
Total Proposed Bill	$ 35.13	$ 51.34	$ 67.54	$ 99.96	$ 132.37	$ 197.19	$ 278.22	$ 359.26	$ 521.32	$ 845.44	$ 1,169.57	$ 1,493.69	$ 1,979.88	$ 2,466.07	$ 3,276.38	$ 4,086.70	$ 4,897.01
Total Current Bill	35.24	50.70	66.16	97.09	128.01	189.86	267.17	344.48	499.11	808.35	1,117.59	1,426.83	1,890.70	2,354.56	3,127.67	3,900.78	4,673.89
Increase ($)	$ (0.11)	$ 0.63	$ 1.38	$ 2.87	$ 4.35	$ 7.33	$ 11.05	$ 14.77	$ 22.21	$ 37.09	$ 51.98	$ 66.86	$ 89.18	$ 111.50	$ 148.71	$ 185.92	$ 223.12
Increase (%)	-0.31%	1.25%	2.08%	2.95%	3.40%	3.86%	4.14%	4.29%	4.45%	4.59%	4.65%	4.69%	4.72%	4.74%	4.75%	4.77%	4.77%
Overall Increase (%)	4.73%	4.73%	4.73%	4.73%	4.73%	4.73%	4.73%	4.73%	4.73%	4.73%	4.73%	4.73%	4.73%	4.73%	4.73%	4.73%	4.73%
UNBUNDLED RATES - CURRENT																	
Distribution																	
Distribution Charge @ $35.13	$ 35	$ 35	$ 35	$ 35	$ 35	$ 35	$ 35	$ 35	$ 35	$ 35	$ 35	$ 35	$ 35	$ 35	$ 35	$ 35	$ 35
All kWh @ 3.312 ¢/kWh	$ -	$ 3	$ 7	$ 13	$ 20	$ 33	$ 50	$ 66	$ 99	$ 166	$ 232	$ 298	$ 397	$ 497	$ 662	$ 828	$ 994
Sub-Total	$ 35	$ 38	$ 42	$ 48	$ 55	$ 68	$ 85	$ 101	$ 134	$ 201	$ 267	$ 333	$ 433	$ 532	$ 698	$ 863	$ 1,029
Riders																	
Phase IV Energy Efficiency Charge @ 0.175 ¢/kWh	$ -	$ 0	$ 0	$ 1	$ 1	$ 2	$ 3	$ 4	$ 5	$ 9	$ 12	$ 16	$ 21	$ 26	$ 35	$ 44	$ 53
TCJA @ -6.010 %	$ (2)	$ (2)	$ (3)	$ (3)	$ (3)	$ (4)	$ (5)	$ (6)	$ (8)	$ (12)	$ (16)	$ (20)	$ (26)	$ (32)	$ (42)	$ (52)	$ (62)
Smart Meter Charge @ $0.52	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1
Default Service Support Charge @ 0.388 ¢/kWh	$ -	$ 0	$ 1	$ 2	$ 2	$ 4	$ 6	$ 8	$ 12	$ 19	$ 27	$ 35	$ 47	$ 58	$ 78	$ 97	$ 116
Solar Photovoltaic Requirements Charge @ 0.008 ¢/kV	$ -	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1	$ 1	$ 1	$ 1	$ 2	$ 2	$ 2
Sub-Total	$ (2)	$ (1)	$ (1)	$ (0)	$ 1	$ 2	$ 4	$ 6	$ 10	$ 17	$ 24	$ 32	$ 43	$ 54	$ 73	$ 91	$ 110
DSIC @ 5.000 %	$ 2	$ 2	$ 2	$ 2	$ 3	$ 3	$ 4	$ 5	$ 7	$ 10	$ 13	$ 16	$ 21	$ 26	$ 35	$ 43	$ 51
PTC/HPS Charge																	
All kWh @ $ 0.11603 /kWh	$ -	$ 12	$ 23	$ 46	$ 70	$ 116	$ 174	$ 232	$ 348	$ 580	$ 812	$ 1,044	$ 1,392	$ 1,740	$ 2,321	$ 2,901	$ 3,481
Sub Total	$ 35	$ 51	$ 66	$ 97	$ 128	$ 190	$ 267	$ 344	$ 499	$ 808	$ 1,117	$ 1,426	$ 1,889	$ 2,353	$ 3,125	$ 3,898	$ 4,671
STAS @ 0.07 %	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1	$ 1	$ 1	$ 1	$ 2	$ 2	$ 3	$ 3
Total Bill	**$ 35**	**$ 51**	**$ 66**	**$ 97**	**$ 128**	**$ 190**	**$ 267**	**$ 344**	**$ 499**	**$ 808**	**$ 1,118**	**$ 1,427**	**$ 1,891**	**$ 2,355**	**$ 3,128**	**$ 3,901**	**$ 4,674**
UNBUNDLED RATES - PROPOSED																	
Distribution																	
Distribution Charge @ $35.13	$ 35	$ 35	$ 35	$ 35	$ 35	$ 35	$ 35	$ 35	$ 35	$ 35	$ 35	$ 35	$ 35	$ 35	$ 35	$ 35	$ 35
All kWh @ 4.032 ¢/kWh	$ -	$ 4	$ 8	$ 16	$ 24	$ 40	$ 60	$ 81	$ 121	$ 202	$ 282	$ 363	$ 484	$ 605	$ 806	$ 1,008	$ 1,210
Sub-Total	$ 35	$ 39	$ 43	$ 51	$ 59	$ 75	$ 96	$ 116	$ 156	$ 237	$ 317	$ 398	$ 519	$ 640	$ 842	$ 1,043	$ 1,245
Riders																	
Phase IV Energy Efficiency Charge @ 0.175 ¢/kWh	$ -	$ 0	$ 0	$ 1	$ 1	$ 2	$ 3	$ 4	$ 5	$ 9	$ 12	$ 16	$ 21	$ 26	$ 35	$ 44	$ 53
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Default Service Support Charge @ 0.388 ¢/kWh	$ -	$ 0	$ 1	$ 2	$ 2	$ 4	$ 6	$ 8	$ 12	$ 19	$ 27	$ 35	$ 47	$ 58	$ 78	$ 97	$ 116
Solar Photovoltaic Requirements Charge @ 0.008 ¢/kV	$ -	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1	$ 1	$ 1	$ 1	$ 2	$ 2	$ 2
Sub-Total	$ -	$ 1	$ 1	$ 2	$ 3	$ 6	$ 9	$ 11	$ 17	$ 29	$ 40	$ 51	$ 69	$ 86	$ 114	$ 143	$ 171
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
PTC/HPS Charge																	
All kWh @ $ 0.11603 /kWh	$ -	$ 12	$ 23	$ 46	$ 70	$ 116	$ 174	$ 232	$ 348	$ 580	$ 812	$ 1,044	$ 1,392	$ 1,740	$ 2,321	$ 2,901	$ 3,481
Sub Total	$ 35	$ 51	$ 68	$ 100	$ 132	$ 197	$ 278	$ 359	$ 521	$ 845	$ 1,170	$ 1,494	$ 1,980	$ 2,466	$ 3,276	$ 4,087	$ 4,897
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Bill	**$ 35**	**$ 51**	**$ 68**	**$ 100**	**$ 132**	**$ 197**	**$ 278**	**$ 359**	**$ 521**	**$ 845**	**$ 1,170**	**$ 1,494**	**$ 1,980**	**$ 2,466**	**$ 3,276**	**$ 4,087**	**$ 4,897**
% Increase	**$ (0)**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**

Penelec Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.		Current			Pro Forma				
		Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue	Revenue Change	Percent Change
	SCHEDULE OL (Outdoor Area Lighting Service)	*[a]*	*[b]*	*[c]=[a]x[b]*	*[e]=[a]+[d]*	*[f]*	*[g]=[e]x[f]*	*[h]=[g]-[c]*	*[i]=[h]/[c]*
1	HIGH PRESSURE SODIUM VAPOR								
2	70 WATTS	12,703	$ 19.38	$ 246,177	12,703	$ 23.98	$ 304,557	$ 58,380	23.7%
3	100 WATTS	69,157	$ 19.46	1,345,790	69,157	$ 24.07	1,664,939	319,149	23.7%
4	New 150 WATTS	122	$ 23.96	2,921	122	$ 29.64	3,613	692	23.7%
5	200 WATTS	29,312	$ 28.45	833,915	29,312	$ 35.20	1,031,674	197,759	23.7%
6	250 WATTS	75	$ 29.67	2,214	75	$ 36.71	2,740	526	23.7%
7	400 WATTS	3,463	$ 28.75	99,574	3,463	$ 35.57	123,187	23,613	23.7%
8	200 WATTS Floodlights	296	$ 34.56	10,214	296	$ 42.76	12,636	2,422	23.7%
9	400 WATTS Floodlight	712	$ 33.98	24,206	712	$ 42.04	29,947	5,741	23.7%
10	MERCURY VAPOR								
11	100 WATTS	30,941	$ 8.28	256,191	30,941	$ 10.24	316,946	60,755	23.7%
12	175 WATTS	31,176	$ 8.79	274,037	31,176	$ 10.87	339,024	64,987	23.7%
13	250 WATTS	3,638	$ 12.48	45,405	3,638	$ 15.44	56,173	10,768	23.7%
14	400 WATTS	1,522	$ 14.28	21,737	1,522	$ 17.67	26,892	5,155	23.7%
15	700 WATTS	57	$ 20.00	1,136	57	$ 24.74	1,405	269	23.7%
16	1,000 WATTS	177	$ 20.62	3,646	177	$ 25.51	4,511	865	23.7%
17	400 WATT Floodlight	403	$ 16.17	6,513	403	$ 20.00	8,058	1,545	23.7%
18	1,000 WATT Floodlight	134	$ 26.62	3,566	134	$ 32.93	4,412	846	23.7%
19	ADDITIONAL FACILITIES								
20	WOOD POLE - Per Pole Per Lamp	35,702	$ 1.61	57,480	35,702	$ 1.99	71,111	13,631	23.7%
21	WOOD POLE - In Excess of One Per Lamp	1,140	$ 3.94	4,492	1,140	$ 4.87	5,557	1,065	23.7%
22	FABRICATED POLE - Per Pole Per Lamp	2,300	$ 8.06	18,538	2,300	$ 9.97	22,935	4,397	23.7%
23	FABRICATED POLE - In Excess of One Per Lamp	229	$ 10.62	2,428	229	$ 13.14	3,004	576	23.7%
24	**Total Base Normalized Distribution Revenues**			**$ 3,260,181**			**$ 4,033,321**	**$ 773,140**	23.7%
25	Rider Charges								
26	Smart Meter Technologies Charge (Per Bill)			$ -	-	$ -	$ -	$ -	0.0%
27	TCJA Voluntary Surcharge		-6.01%	(195,937)		0.00%	-	195,937	-100.0%
28	STAS		0.07%	3,193		0.00%	-	(3,193)	-100.0%
29	Distribution System Improvement Charge		5.00%	$ 154,177		0.00%	$ -	(154,177)	-100.0%
30	**Total Distribution Including Rider Charges**			**$ 3,221,613**			**$ 4,033,321**	**$ 811,708**	25.2%
31	Rider Charges								
32	Default Service Support Charge	11,026,505	$ 0.00388	42,783	11,026,505	$ 0.00388	42,783	-	0.0%
33	Universal Service Charge			-			-	-	0.0%
34	Solar Photovoltaic Requirements Charge	11,026,505	$ 0.00008	882	11,026,505	$ 0.00008	882	-	0.0%
35	Phase IV Energy Efficiency and Conservation Charge	11,026,505	$ 0.00175	19,296	11,026,505	$ 0.00175	19,296	-	0.0%
36	PTC/HPS Charge	11,026,505	$ 0.11603	1,279,405	11,026,505	$ 0.11603	1,279,405	-	0.0%
37	**Total Energy and Revenue**	11,026,505		**$ 4,563,980**	11,026,505		**$ 5,375,688**	**$ 811,708**	17.8%
38	Avg rate per kWh			$ 0.41391			$ 0.48752		
39	Proposed Increase						$ 811,708		
40	Percent Increase						17.79%		

Penelec Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.		Current			Pro Forma				
		Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue	Revenue Change	Percent Change
	SCHEDULE SL (Street Lighting Service)	*[a]*	*[b]*	*[c]=[a]x[b]*	*[e]=[a]+[d]*	*[f]*	*[g]=[e]x[f]*	*[h]=[g]-[c]*	*[i]=[h]/[c]*
	High Pressure Sodium Vapor Street Lighting Service								
1	WOOD POLE								
2	70 WATTS	160,522	$ 10.48	$ 1,682,270	160,522	$ 14.32	$ 2,299,416	$ 617,145	36.7%
3	100 WATTS	263,199	$ 9.28	2,442,490	263,199	$ 12.68	3,338,525	896,034	36.7%
4	150 WATTS	37,786	$ 8.82	333,276	37,786	$ 12.06	455,539	122,263	36.7%
5	200 WATTS	30,914	$ 13.47	416,417	30,914	$ 18.41	569,180	152,764	36.7%
6	200 WATTS Prov E	48	$ 12.71	610	48	$ 17.37	834	224	36.7%
7	250 WATTS	303	$ 14.15	4,282	303	$ 19.34	5,854	1,571	36.7%
8	400 WATTS	7,085	$ 9.26	65,606	7,085	$ 12.66	89,674	24,068	36.7%
9	400 WATTS Prov E	12	$ 10.63	128	12	$ 14.53	174	47	36.7%
10	FIBERGLASS POLE NOT OVER 16 FEET								
11	70 WATTS	2,045	$ 16.75	34,249	2,045	$ 22.89	46,814	12,564	36.7%
12	100 WATTS	40,991	$ 15.56	637,822	40,991	$ 21.27	871,809	233,987	36.7%
13	150 WATTS	3,644	$ 15.10	55,032	3,644	$ 20.64	75,220	20,188	36.7%
14	200 WATTS	2,434	$ 19.71	47,969	2,434	$ 26.94	65,567	17,598	36.7%
15	250 WATTS	194	$ 20.36	3,957	194	$ 27.83	5,409	1,452	36.7%
16	400 WATTS	2,198	$ 15.52	34,108	2,198	$ 21.21	46,621	12,513	36.7%
17	UNDERPASS LIGHTING								
18	70 WATTS	12	$ 9.95	117	12	$ 13.60	160	43	36.7%
19	100 WATTS	457	$ 6.98	3,187	457	$ 9.54	4,356	1,169	36.7%
20	150 WATTS	193	$ 6.42	1,239	193	$ 8.78	1,694	455	36.7%
21	200 WATTS	49	$ 9.99	485	49	$ 13.65	663	178	36.7%
22	400 WATTS	-	$ 5.13	-	-	$ 7.01	-	-	0.0%
23	**Rate Schedule LED - Light Emitting Diode**								
24	COBRA HEAD								
25	50 WATTS	94,724	$ 8.29	785,259	94,724	$ 11.33	1,073,334	288,075	36.7%
26	90 WATTS	56,289	$ 9.88	556,131	56,289	$ 13.50	760,149	204,018	36.7%
27	130 WATTS	12,190	$ 11.14	135,796	12,190	$ 15.23	185,613	49,817	36.7%
28	260 WATTS	1,626	$ 17.30	28,131	1,626	$ 23.65	38,451	10,320	36.7%
29	Colonial								
30	50 WATTS	4,166	$ 13.37	55,704	4,166	$ 18.27	76,139	20,435	36.7%
31	90 WATTS	768	$ 14.71	11,297	768	$ 20.11	15,442	4,144	36.7%
	Acorn								
	50 WATTS	1,416	$ 22.30	31,577	1,416	$ 30.48	43,161	11,584	36.7%
	90 WATTS	-	$ 23.58	-	-	$ 32.23	-	-	0.0%

Penelec Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.		Current Billing Determinants		Current Rate	Current Revenue	Pro Forma Billing Determinants		Pro Forma Rate	Pro Forma Revenue	Revenue Change	Percent Change
	SCHEDULE SL (Street Lighting Service)	*[a]*		*[b]*	*[c]=[a]x[b]*	*[e]=[a]+[d]*		*[f]*	*[g]=[e]x[f]*	*[h]=[g]-[c]*	*[i]=[h]/[c]*
	SCHEDULE MSL (Municipal Street Lighting Service)										
	WOOD POLE										
	100 WATTS	-	$	7.94	-	-	$	10.85	-	-	0.0%
	175 WATTS	-	$	7.93	-	-	$	10.84	-	-	0.0%
	250 WATTS	-	$	11.09	-	-	$	15.16	-	-	0.0%
	FARBRICATED POLE										
	250 WATTS	-	$	17.30	-	-	$	23.65	-	-	0.0%
	STANDARD HIGH PRESSURE SODIUM VAPOR UNITS										
	WOOD POLE										
	250 WATTS	-	$	14.60	-	-	$	19.96	-	-	0.0%
	FABRICATED POLE										
	250 WATTS	-	$	20.98	-	-	$	28.68	-	-	0.0%
	MERCURY VAPOR FLOODLIGHT UNITS										
	WOOD POLE										
	400 WATTS	301	$	13.28	4,000	301	$	18.15	5,468	1,468	36.7%
	1,000 WATTS	768	$	15.95	12,250	768	$	21.80	16,743	4,494	36.7%
	FABRICATED POLE										
	400 WATTS	-	$	33.07	-	-	$	45.20	-	-	0.0%
	UNDERGROUND SYSTEM										
	Earth Construction/Ft	2,312,747	$	0.04	92,510	2,312,747	$	0.05	126,447	33,937	36.7%
	Sidewalk Construction/Ft	2,496	$	0.40	998	2,496	$	0.55	1,365	366	36.7%
	LIMITED ACCESS HIGHWAY LIGHTING										
	MERCURY VAPOR LAMP										
	250 WATTS	24	$	6.91	166	24	$	9.44	227	61	36.7%
	400 WATTS	60	$	5.91	355	60	$	8.08	485	130	36.7%
	HIGH PRESSURE SODIUM VAPOR LAMP										
	200 WATTS	-	$	9.07	-	-	$	12.40	-	-	0.0%
	400 WATTS	-	$	4.43	-	-	$	6.06	-	-	0.0%
	OVERHEAD OR BOULEVARD STREET LIGHTING										
	Overhead Self-Controlled (Per Unit)	22,239	$	1.86	41,365	22,239	$	2.54	56,540	15,175	36.7%
	First 100,000 kWh	1,144,871	$	0.00726	8,312	1,144,871	$	0.009923	11,361	3,049	36.7%
	Excess kWh	-	$	0.00191	-	-	$	0.002611	-		
32	**Total Base Normalized Distribution Revenues**				**$ 7,527,096**				**$ 10,288,431**	**$ 2,761,335**	36.7%

Penelec Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.		Current			Pro Forma				
		Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue	Revenue Change	Percent Change
	SCHEDULE SL (Street Lighting Service)	*[a]*	*[b]*	*[c]=[a]x[b]*	*[e]=[a]+[d]*	*[f]*	*[g]=[e]x[f]*	*[h]=[g]-[c]*	*[i]=[h]/[c]*
33	Rider Charges								
34	Smart Meter Technologies Charge (Per Bill)			$ -	-	$ -	$ -	$ -	0.0%
35	TCJA Voluntary Surcharge		-6.01%	(452,378)		0.00%	-	452,378	-100.0%
36	STAS		0.07%	7,888		0.00%	-	(7,888)	-100.0%
37	Distribution System Improvement Charge		5.00%	$ 353,912		0.00%	$ -	(353,912)	-100.0%
38	**Total Distribution Including Rider Charges**			**$ 7,436,518**			**$ 10,288,431**	**$ 2,851,914**	38.4%
39	Rider Charges								
40	Default Service Support Charge	31,975,577	$ 0.00388	124,065	31,975,577	$ 0.00388	124,065	-	0.0%
41	Universal Service Charge			-			-	-	0.0%
42	Solar Photovoltaic Requirements Charge	31,975,577	$ 0.00008	2,558	31,975,577	$ 0.00008	2,558	-	0.0%
43	Phase IV Energy Efficiency and Conservation Charge	31,975,577	$ 0.00011	3,517	31,975,577	$ 0.00011	3,517	-	0.0%
44	PTC/HPS Charge	31,975,577	$ 0.11603	3,710,126	31,975,577	$ 0.11603	3,710,126	-	0.0%
45	**Total Energy and Revenue**			**$ 11,276,784**	-		**$ 14,128,698**	**$ 2,851,914**	25.3%
46	Avg rate per kWh			$0.00000			$0.00000		
47	Proposed Increase						$2,851,914		
48	Percent Increase						25.29%		

Penelec Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.		Current			Pro Forma				
		Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue	Revenue Change	Percent Change
	SCHEDULE Borderline Service	*[a]*	*[b]*	*[c]=[a]x[b]*	*[e]=[a]+[d]*	*[f]*	*[g]=[e]x[f]*	*[h]=[g]-[c]*	*[i]=[h]/[c]*
1	Distribution								
2	Energy Charge (kWh)								
3	All kWh	313,377	$ 0.05038	15,788	313,377	$ 0.10058	31,519	15,731	99.6%
4	**Total Base Normalized Distribution Revenues**			**$ 15,788**			**$ 31,519**	**$ 15,731**	99.6%
5	Rider Charges								
6	Smart Meter Technologies Charge (Per Bill)			$ -	-	$ -	$ -	$ -	0.0%
7	TCJA Voluntary Surcharge		-6.01%	(949)		0.00%	-	949	-100.0%
8	STAS		0.07%	37		0.00%	-	(37)	-100.0%
9	Distribution System Improvement Charge		5.00%	$ 742		0.00%	$ -	(742)	-100.0%
10	**Total Distribution Including Rider Charges**			**$ 15,618**			**$ 31,519**	**$ 15,901**	101.8%
11	Rider Charges								
12	Default Service Support Charge	313,377	$ 0.00388	1,216	313,377	$ 0.00388	1,216	-	0.0%
13	Universal Service Charge			-			-	-	0.0%
14	Solar Photovoltaic Requirements Charge	313,377	$ 0.00008	25	313,377	$ 0.00008	25	-	0.0%
15	Phase IV Energy Efficiency and Conservation Charge			-	-	$ -	-	-	0.0%
16	PTC/HPS Charge	313,377	$ 0.11603	36,361	313,377	$ 0.11603	36,361	-	0.0%
17	**Total Energy and Revenue**	313,377		**$ 53,220**	313,377		**$ 69,121**	**$ 15,901**	29.9%
18	Avg rate per kWh			$ 0.16983			$ 0.22057		
19	Proposed Increase						$ 15,901		
20	Percent Increase						29.88%		

Penelec Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.	Rider L (Partial Service)	Current Billing Determinants *[a]*	Current Rate *[b]*	Current Revenue *[c]=[a]x[b]*	Pro Forma Billing Determinants *[e]=[a]+[d]*	Pro Forma Rate *[f]*	Pro Forma Revenue *[g]=[e]x[f]*	Revenue Change *[h]=[g]-[c]*	Percent Change *[i]=[h]/[c]*
1	Distribution								
2	Customer Charge	108	$ 86.43	$ 9,334	108	$ 108.01	$ 11,665	$ 2,331	25.0%
3	Demand Charge (kW)								
4	Backup Secondary KW	-	$ 5.01	-	-	$ 6.12	-	-	0.0%
5	Maint Secondary KW	-	$ 4.01	-	-	$ 4.90	-	-	0.0%
6	Backup Primary KW	81,420	$ 2.60	211,692	81,420	$ 3.25	264,730	53,038	25.1%
7	Maint Primary KW	-	$ 2.08	-	-	$ 2.60	-	-	0.0%
8	Backup Transmission KW	107,908	$ 0.28	30,214	107,908	$ 0.35	37,585	7,371	24.4%
9	Maint Transmission KW	-	$ 0.22	-	-	$ 0.27	-	-	0.0%
10	**Total Base Normalized Distribution Revenues**			**$ 251,240**			**$ 313,980**	**$ 62,740**	25.0%
11	Avg rate per kWh			$ -			$ -		
12	Proposed Increase						$ 62,740		
13	Percent Increase						24.97%		

Penelec Rate District Customer Charge Analysis Test Period 12 Months Ended December 2025	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT
Summary of Monthly Customer Costs												
Fully-Loaded Customer Costs	$ 71.91	$ 65.23	$ 78.12	$ 66.31	$ 88.59	$ 435.61	$ 2,538.01	$ 2,782.64	$ 1,113.35	$ 122.26	$ 143.08	$ 2,188.40
Basic Customer Costs	$ 58.26	$ 53.48	$ 62.69	$ 55.55	$ 71.21	$ 283.65	$ 2,057.30	$ 1,718.82	$ 938.60	$ 88.14	$ 104.84	$ 1,347.11
Fully-Loaded Customer Costs												
Customer-related Revenue Requirements	$ 504,252	$ 388,585	$ 583	$ 42,124	$ 32,618	$ 2,217	$ 13,720	$ 2,029	$ 135	$ 205	$ 3,311	$ 18,724
Number of customers	584,383	496,418	622	52,935	30,681	424	450	61	10	140	1,928	713
Monthly Fully-Loaded cost per customer	**$ 71.91**	**$ 65.23**	**$ 78.12**	**$ 66.31**	**$ 88.59**	**$ 435.61**	**$ 2,538.01**	**$ 2,782.64**	**$ 1,113.35**	**$ 122.26**	**$ 143.08**	**$ 2,188.40**
Basic Customer Costs												
Plant												
(364) Poles, Towers & Fixtures	$ 533,747	$ 416,092	$ 521	$ 44,336	$ 27,823	$ 612	$ 21,372	$ 2,304	$ 260	$ 118	$ 1,628	$ 18,681
(365) Overhead Conductors & Devices	1,239,452	1,013,083	1,268	107,948	66,459	1,332	38,977	4,199	477	288	3,964	1,456
(366) Underground Conduit	-	-	-	-	-	-	-	-	-	-	-	-
(367) Underground Conductors & Device	246,486	208,009	260	22,164	13,006	196	1,499	160	20	59	814	299
(368) Line Transformers	377,230	320,722	401	34,174	19,828	274	20	-	3	91	1,255	461
(369) Services	143,210	121,758	152	12,974	7,528	104	8	-	1	35	476	175
(370) Meters	151,548	113,272	243	14,136	16,405	624	5,195	1,566	8	101	-	-
(371) Customer Premises	28,503	-	-	-	-	-	-	-	-	-	28,503	-
(372) Leased Property Cust. Prem.	195	-	-	-	-	-	-	-	-	-	195	-
(373) Streetlight	51,507	-	-	-	-	-	-	-	-	-	-	51,507
Total Customer-Related Plant	$ 2,771,878	$ 2,192,935	$ 2,846	$ 235,732	$ 151,049	$ 3,141	$ 67,070	$ 8,229	$ 770	$ 692	$ 36,836	$ 72,578
Accumulated Depreciation												
(108-364) Poles	$ (163,472)	$ (127,438)	$ (160)	$ (13,579)	$ (8,522)	$ (187)	$ (6,546)	$ (706)	$ (80)	$ (36)	$ (499)	$ (5,721)
(108-365) OH Conductors	(244,194)	(199,595)	(250)	(21,268)	(13,094)	(263)	(7,679)	(827)	(94)	(57)	(781)	(287)
(108-366) UG Conduit	-	-	-	-	-	-	-	-	-	-	-	-
(108-367) UG Cond & Dev	(83,461)	(70,432)	(88)	(7,505)	(4,404)	(66)	(507)	(54)	(7)	(20)	(276)	(101)
(108-368) Line Transformers	(139,859)	(118,909)	(149)	(12,670)	(7,351)	(102)	(7)	-	(1)	(34)	(465)	(171)
(108-369) Services	(60,076)	(51,077)	(64)	(5,442)	(3,158)	(44)	(3)	-	(1)	(15)	(200)	(73)
(108-370) Meters	(63,032)	(47,112)	(101)	(5,879)	(6,823)	(259)	(2,160)	(651)	(3)	(42)	-	-
(108-371) Install on Cust Premise	(22,923)	-	-	-	-	-	-	-	-	-	(22,923)	-
(108-372) Leased Property Cust. Prem.	(193)	-	-	-	-	-	-	-	-	-	(193)	-
(108-373) Street Lighting	(13,504)	-	-	-	-	-	-	-	-	-	-	(13,504)
Total Accumulated Depreciation	$ (790,714)	$ (614,563)	$ (811)	$ (66,343)	$ (43,351)	$ (921)	$ (16,903)	$ (2,238)	$ (185)	$ (203)	$ (25,336)	$ (19,858)
Net income before taxes & interest												
Net Plant	$ 1,981,163	1,578,372	2,035	169,388	107,698	2,221	50,167	5,991	584	489	11,499	52,720
Net Income after taxes	$ 162,257	129,269	167	13,873	8,820	182	4,109	491	48	40	942	4,318
Add: Income Taxes	$ 35,096	$ 27,961	$ 36	$ 3,001	$ 1,908	$ 39	$ 889	$ 106	$ 10	$ 9	$ 204	$ 934
Net income before taxes & interest	$ 197,354	$ 157,229	$ 203	$ 16,874	$ 10,728	$ 221	$ 4,997	$ 597	$ 58	$ 49	$ 1,146	$ 5,252

Penelec Rate District Customer Charge Analysis Test Period 12 Months Ended December 2025	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT
O&M Expenses												
(580) Operation Supervision & Engineering	$ 1,659	$ 1,325	$ 2	$ 151	$ 127	$ 4	$ 37	$ 9	$ 0	$ 1	$ 3	$ 1
(581) Load Dispatching	-	-	-	-	-	-	-	-	-	-	-	-
(582) Station Expenses	-	-	-	-	-	-	-	-	-	-	-	-
(583) Overhead line expenses	430	351	0	37	23	0	14	1	0	0	1	1
(584) Underground line expenses	1,109	936	1	100	58	1	7	1	0	0	4	1
(586) Meter expenses	1,138	851	2	106	123	5	39	12	0	1	-	-
(588) Miscellaneous distribution expenses	11,066	8,756	11	941	603	13	268	33	3	3	146	289
(589) Rents	1,830	1,448	2	156	100	2	44	5	1	0	24	48
(590) Maintenance Supervision and Engineering	510	410	1	44	28	1	16	2	0	0	2	7
(591) Maintenance of Structures	-	-	-	-	-	-	-	-	-	-	-	-
(592) Maintenance of Station Equipment	-	-	-	-	-	-	-	-	-	-	-	-
(593) Maintenance of Overhead Lines	86,393	70,614	88	7,524	4,632	93	2,717	293	33	20	276	101
(594) Maintenance of underground lines	2,027	1,711	2	182	107	2	12	1	0	0	7	2
(595) Maintenance of line transformers	-	-	-	-	-	-	-	-	-	-	-	-
(596) Maintenance of street lighting and signal systems	1,256	-	-	-	-	-	-	-	-	-	-	1,256
(597) Maintenance of meters	3,256	2,434	5	304	352	13	112	34	0	2	-	-
(598) Maintenance of miscellaneous distribution plant	1,183	936	1	101	64	1	29	4	0	0	16	31
Total Customer Accounts and Services	19,846	10,517	63	1,959	4,541	978	1,149	1	1	48	201	389
Total Customer Information	8,018	6,615	10	844	489	7	7	1	0	2	31	11
Total Sales	81	69	0	7	4	0	0	0	0	0	0	0
Total O&M	$ 139,800	$ 106,972	$ 189	$ 12,456	$ 11,253	$ 1,119	$ 4,449	$ 396	$ 39	$ 78	$ 711	$ 2,138
Depreciation Expense												
(403-364) Poles	$ 8,977	$ 6,998	$ 9	$ 746	$ 468	$ 10	$ 359	$ 39	$ 4	$ 2	$ 27	$ 314
(403-365) OH Conductors	27,411	22,405	28	2,387	1,470	29	862	93	11	6	88	32
(403-366) UG Conduit	-	-	-	-	-	-	-	-	-	-	-	-
(403-367) UG Conductors	6,199	5,231	7	557	327	5	38	4	1	1	20	8
(403-368) Line Transformers	10,108	8,594	11	916	531	7	1	-	0	2	34	12
(403-369) Services	2,463	2,094	3	223	129	2	0	-	0	1	8	3
(403-370) Meters	12,116	9,056	19	1,130	1,312	50	415	125	1	8	-	-
(403-371) Install on Cust Premise	392	-	-	-	-	-	-	-	-	-	392	-
(403-372) Leased Property Cust. Prem.	0	-	-	-	-	-	-	-	-	-	0	-
(403-373) Streetlight	3,767	-	-	-	-	-	-	-	-	-	-	3,767
Total Depreciation Expense	$ 71,433	$ 54,378	$ 76	$ 5,959	$ 4,237	$ 104	$ 1,675	$ 261	$ 16	$ 21	$ 570	$ 4,137
Basic customer-related costs	408,586	318,579	468	35,289	26,218	1,444	11,122	1,253	114	148	2,426	11,526
Number of customers	584,383	496,418	622	52,935	30,681	424	450	61	10	140	1,928	713
Monthly basic cost per customer	**$ 58.26**	**$ 53.48**	**$ 62.69**	**$ 55.55**	**$ 71.21**	**$ 283.65**	**$ 2,057.30**	**$ 1,718.82**	**$ 938.60**	**$ 88.14**	**$ 104.84**	**$ 1,347.11**

Penn Power Rate District
Summary of Rates

Current Rates

	Rate RS	Rate GS-Vol.	Rate GS-Small	Rate GS-Medium	Rate GS-Large	Rate GP	Rate TP	Rate PNP
Distribution								
Distribution Charge	$ 11.00	$ 11.00	$ 24.89	$ 26.87	$ 130.07	$ 114.35	$ 324.29	$ 15.56
All kW	$ 1.88	$ 1.88	$ -	$ 3.40	$ 4.36	$ 4.34	$ 0.54	
All kWh	$ 0.04437	$ 0.04437	$ 0.03623	$ -	$ -			$ 0.03440
All rkVA				$ 0.20	$ 0.20	$ 0.20		
Smart Meter Charge	$ (0.60)	$ (0.60)	$ 1.04	$ 1.04	$ 4.85	$ 4.85	$ 4.85	$ 1.04
DSIC Charge	7.500%	7.500%	7.500%	7.500%	7.500%	7.500%	7.500%	7.500%
TCJA Voluntary Surcharge	-3.390%	-3.390%	-3.390%	-3.390%	-3.390%	-3.390%	-3.390%	-3.390%
STAS	-0.02%	-0.02%	-0.02%	-0.02%	-0.02%	-0.02%	-0.02%	-0.02%
Default Service Support Charge	$ (0.00072)	$ (0.00072)	$ (0.00176)	$ (0.00181)	$ (0.842)	$ (0.842)	$ (0.842)	$ (0.00181)
Universal Service	$ 0.00927	$ 0.00927						
Solar Photovoltaic Req Charge	$ 0.00006	$ 0.00006	$ 0.00006	$ 0.00006	$ 0.00006	$ 0.00006	$ 0.00006	$ 0.00006
Phase IV Energy Efficiency Charge	$ 0.00200	$ 0.00206	$ 0.00206	$ 0.00206	$ 0.44	$ 0.44	$ 0.44	$ 0.00206
PTC/HPS Charge	$ 0.11231	$ 0.11231	$ 0.13109	$ 0.13109	$ 0.03839	$ 0.03839	$ 0.03839	$ 0.13109

Proposed Rates

	Rate RS	Rate GS-Vol.	Rate GS-Small	Rate GS-Medium	Rate GS-Large	Rate GP	Rate TP	Rate MS
Distribution								
Distribution Charge	$ 14.50	$ 14.50	$ 36.54	$ 38.17	$ 178.55	$ 166.61	$ 421.62	$ 15.56
All kW	$ 2.68	$ 2.68	$ -	$ 4.83	$ 5.99	$ 6.32	$ 0.70	
All kWh	$ 0.06446	$ 0.06446	$ 0.05318	$ -	$ -			$ 0.05247
All rkVA				$ 0.28	$ 0.27	$ 0.29		
Smart Meter Charge	$ -	$ -	$0.00	$ -	$ -	$ -	$ -	$ -
DSIC Charge	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
TCJA Voluntary Surcharge	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
STAS	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Default Service Support Charge	$ (0.00072)	$ (0.00072)	$ (0.00176)	$ (0.00181)	$ (0.842)	$ (0.842)	$ (0.842)	$ (0.00181)
Universal Service	$ 0.00927	$ 0.00927	-	-	-	-	-	-
Solar Photovoltaic Req Charge	$ 0.00006	$ 0.00006	$ 0.00006	$ 0.00006	$ 0.00006	$ 0.00006	$ 0.00006	$ 0.00006
Phase IV Energy Efficiency Charge	$ 0.00200	$ 0.00206	$ 0.00206	$ 0.00206	$ 0.44	$ 0.44	$ 0.44	$ 0.00
PTC/HPS Charge	$ 0.11231	$ 0.11231	$ 0.13109	$ 0.13109	$ 0.03839	$ 0.03839	$ 0.03839	$ 0.13109

Penn Power Rate District
Summary of Distribution of Revenues ($ in Thousands)

Revenue Summary (w/ Calculated Distribution Rider Revenues)

					Present Rates					Proposed Rates					Revenue Increase			
Line No.	Rate Group	End of Period Customers	Normalized Sales (MWH)	Normalized Demand (KW)	Normalized Base Revenues	Distribution Riders (DSIC, SMT STAS, TCJA)	Subtotal Base Dist. Rev. plus Rider Changes	Other Rider Charges	Total Present Rates	Base Revenues After Increase	Distribution Riders (DSIC, SMT STAS, TCJA)	Subtotal Base Dist. Rev. plus Rider Changes	Other Rider Charges	Total Revenue After Increase	Base Revenue Increase	Base Rev Percent Increase	Net Overall Increase	Net Overall Percent Increase
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1	R	152,010	1,713,034	67,873	$ 96,200	$ 3,918	$ 100,119	$ 210,566	$ 310,685	$ 137,062	$ -	$ 137,062	$ 210,566	$ 347,628	$ 40,862	42.5%	$ 36,944	11.9%
2	GSV	78	1,995	1,738	$ 102	$ 5	$ 107	$ 245	$ 352	$ 147	$ -	$ 147	$ 245	$ 392	$ 45	43.8%	$ 40	11.3%
3	GSS	11,535	49,282	0	$ 5,231	$ 362	$ 5,592	$ 6,478	$ 12,070	$ 7,678	$ -	$ 7,678	$ 6,478	$ 14,156	$ 2,447	46.8%	$ 2,086	17.3%
4	GSM	8,839	839,944	3,039,157	$ 13,368	$ 739	$ 14,107	$ 110,369	$ 124,476	$ 18,990	$ -	$ 18,990	$ 110,369	$ 129,358	$ 5,621	42.1%	$ 4,882	3.9%
5	GSL	144	322,712	855,254	$ 4,027	$ 184	$ 4,211	$ 12,128	$ 16,339	$ 5,528	$ -	$ 5,528	$ 12,128	$ 17,655	$ 1,501	37.3%	$ 1,317	8.1%
6	GP	126	393,670	920,483	$ 4,249	$ 193	$ 4,442	$ 14,831	$ 19,273	$ 6,191	$ -	$ 6,191	$ 14,831	$ 21,022	$ 1,942	45.7%	$ 1,749	9.1%
7	TP	45	1,309,301	4,095,558	$ 2,803	$ 156	$ 2,959	$ 49,666	$ 52,625	$ 3,644	$ -	$ 3,644	$ 49,666	$ 53,310	$ 841	30.0%	$ 685	1.3%
8	PNP	88	1,863	0	$ 80	$ 5	$ 85	$ 245	$ 330	$ 114	$ -	$ 114	$ 245	$ 359	$ 34	41.8%	$ 29	8.8%
9	POL	705	2,686	0	$ 568	$ 22	$ 590	$ 353	$ 943	$ 812	$ -	$ 812	$ 353	$ 1,165	$ 244	42.9%	$ 222	23.5%
10	STLT	82	3,267	0	$ 1,003	$ 39	$ 1,042	$ 429	$ 1,471	$ 1,502	$ -	$ 1,502	$ 429	$ 1,930	$ 498	49.7%	$ 459	31.2%
11	Rider L	0			$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -	0.0%	$ -	0.0%
12	**TOTAL Penn Pow**	**173,652**	**4,637,753**	**8,980,062**	**$ 127,631**	**$ 5,622**	**$ 133,254**	**$ 405,310**	**$ 538,563**	**$ 181,666**	**$ -**	**$ 181,666**	**$ 405,310**	**$ 586,976**	**$ 54,035**	**42.3%**	**$ 48,413**	**9.0%**

Revenue Summary (w/ 2025 Forecasted Distribution Rider Revenues)

					Present Rates					Proposed Rates					Revenue Increase			
Line No.	Rate Group	End of Period Customers	Normalized Sales (MWH)	Normalized Demand (KW)	Normalized Base Revenues	Distribution Riders (DSIC, SMT STAS, TCJA)	Subtotal Base Dist. Rev. plus Rider Changes	Other Rider Charges	Total Present Rates	Base Revenues After Increase	Distribution Riders (DSIC, SMT STAS, TCJA)	Subtotal Base Dist. Rev. plus Rider Changes	Other Rider Charges	Total Revenue After Increase	Base Revenue Increase	Base Rev Percent Increase	Net Overall Increase	Net Overall Percent Increase
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1	R	152,010	1,713,034	67,873	$ 96,200	$ (3,629)	$ 92,572	$ 210,566	$ 303,138	$ 137,062	$ -	$ 137,062	$ 210,566	$ 347,628	$ 40,862	42.5%	$ 44,491	14.7%
2	GSV	78	1,995	1,738	$ 102	$ (3)	$ 99	$ 245	$ 344	$ 147	$ -	$ 147	$ 245	$ 392	$ 45	43.8%	$ 48	13.8%
3	GSS	11,535	49,282	0	$ 5,231	$ (58)	$ 5,173	$ 6,478	$ 11,651	$ 7,678	$ -	$ 7,678	$ 6,478	$ 14,156	$ 2,447	46.8%	$ 2,506	21.5%
4	GSM	8,839	839,944	3,039,157	$ 13,368	$ 637	$ 14,006	$ 110,369	$ 124,374	$ 18,990	$ -	$ 18,990	$ 110,369	$ 129,358	$ 5,621	42.1%	$ 4,984	4.0%
5	GSL	144	322,712	855,254	$ 4,027	$ 268	$ 4,295	$ 12,128	$ 16,423	$ 5,528	$ -	$ 5,528	$ 12,128	$ 17,655	$ 1,501	37.3%	$ 1,233	7.5%
6	GP	126	393,670	920,483	$ 4,249	$ 365	$ 4,614	$ 14,831	$ 19,445	$ 6,191	$ -	$ 6,191	$ 14,831	$ 21,022	$ 1,942	45.7%	$ 1,577	8.1%
7	TP	45	1,309,301	4,095,558	$ 2,803	$ 1,764	$ 4,567	$ 49,666	$ 54,233	$ 3,644	$ -	$ 3,644	$ 49,666	$ 53,310	$ 841	30.0%	$ (923)	-1.7%
8	PNP	88	1,863	0	$ 80	$ (0)	$ 80	$ 245	$ 325	$ 114	$ -	$ 114	$ 245	$ 359	$ 34	41.8%	$ 34	10.5%
9	POL	705	2,686	0	$ 568	$ (26)	$ 542	$ 353	$ 895	$ 812	$ -	$ 812	$ 353	$ 1,165	$ 244	42.9%	$ 270	30.1%
10	STLT	82	3,267	0	$ 1,003	$ (48)	$ 956	$ 429	$ 1,384	$ 1,502	$ -	$ 1,502	$ 429	$ 1,930	$ 498	49.7%	$ 546	39.4%
11	Rider L	0	0	0	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.0%	$ -	0.0%
12	**TOTAL Penn Pow**	**173,652**	**4,637,753**	**8,980,062**	**$ 127,631**	**$ (729)**	**$ 126,902**	**$ 405,310**	**$ 532,212**	**$ 181,666**	**$ -**	**$ 181,666**	**$ 405,310**	**$ 586,976**	**$ 54,035**	**42.3%**	**$ 54,764**	**10.3%**

Penn Power Rate District Target Revenues	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT
Revenue Requirements at EROR											
Base Rate Revenues at EROR	181,666	138,340	87	9,775	18,645	3,693	7,477	535	111	843	2,162
Current Base Rate Revenues	127,631	96,200	102	5,231	13,368	4,027	4,249	2,803	80	568	1,003
Increase / (Decrease) ($)	54,035	42,140	(15)	4,544	5,276	(334)	3,228	(2,268)	30	275	1,159
Increase / (Decrease) (%)	42.3%	43.8%	-14.4%	86.9%	39.5%	-8.3%	76.0%	-80.9%	37.4%	48.4%	115.5%
Revenue Requirements at Uniform %											
Uniform Increase in Revenues	181,666	136,928	145	7,445	19,028	5,732	6,048	3,989	115	808	1,428
Current Retail Revenues	127,631	96,200	102	5,231	13,368	4,027	4,249	2,803	80	568	1,003
Increase / (Decrease) ($)	54,035	40,728	43	2,215	5,660	1,705	1,799	1,187	34	240	425
Increase / (Decrease) (%)	42.3%	42.3%	42.3%	42.3%	42.3%	42.3%	42.3%	42.3%	42.3%	42.3%	42.3%
Movement to EROR	10.00%										
Revenue Targets											
Target Revenues	181,666	137,070	139	7,678	18,990	5,528	6,191	3,644	114	812	1,502
Current Revenues	127,631	96,200	102	5,231	13,368	4,027	4,249	2,803	80	568	1,003
Increase / (Decrease) ($)	54,035	40,869	37	2,447	5,621	1,501	1,942	841	34	244	498
Increase / (Decrease) (%)	42.3%	42.5%	36.7%	46.8%	42.1%	37.3%	45.7%	30.0%	41.8%	42.9%	49.7%
Total Revenue Increase (%)		11.9%	11.3%	17.3%	3.9%	8.1%	9.1%	1.3%	8.8%	23.5%	31.2%

Target Revenues Check											
Target (Base)	181,666	137,070	139	7,678	18,990	5,528	6,191	3,644	114	812	1,502
Other Revenues	5,520	4,139	3	261	654	121	171	90	3	35	43
Total Revenues	187,186	141,208	143	7,939	19,644	5,649	6,362	3,734	117	847	1,544
Check >>	-										

Penn Power Rate District Target Revenues	- Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT
Target Revenues (Total)	223,054	141,208	4,278	11,817	23,128	9,666	10,329	7,783	4,253	4,951	5,640
Current Revenues (Total)	169,019	100,339	4,241	9,369	17,507	8,165	8,388	6,941	4,219	4,707	5,142
$ Difference	54,035	40,869	37	2,447	5,621	1,501	1,942	841	34	244	498
% Difference	32.0%	40.7%	0.9%	26.1%	32.1%	18.4%	23.2%	12.1%	0.8%	5.2%	9.7%
Revenue Requirements											
- Demand	36,943	18,802	25	690	11,056	3,393	2,702	100	38	61	76
- Customer	150,244	123,676	65	9,346	8,243	421	4,946	525	76	817	2,129
- Commodity	-	-	-	-	-	-	-	-	-	-	-
Revenue Requirements	187,186	142,479	90	10,036	19,299	3,814	7,648	625	113	877	2,205
Target Revenues											
- Demand	37,367	18,088	39	528	10,879	4,918	2,187	582	38	56	52
- Customer	144,299	118,981	101	7,150	8,111	610	4,004	3,061	76	755	1,450
- Commodity	-	-	-	-	-	-	-	-	-	-	-
Target Revenues	181,666	137,070	139	7,678	18,990	5,528	6,191	3,644	114	812	1,502

Penn Power Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.		Current			Pro Forma				
		Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue	Revenue Change	Percent Change
	SCHEDULE RS (Residential Service)	*[a]*	*[b]*	*[c]=[a]x[b]*	*[e]=[a]+[d]*	*[f]*	*[g]=[e]x[f]*	*[h]=[g]-[c]*	*[i]=[h]/[c]*
1	Distribution								
2	Customer Charge	1,824,115	$11.00	$ 20,065,266	1,824,115	$ 14.50	$ 26,449,669	$ 6,384,403	31.8%
3	Demand Charge (kW)	67,873	$ 1.88	127,601	67,873	$ 2.68	181,811	54,210	42.5%
4	Energy Charge (kWh)								
5	All kWh	1,713,034,249	$ 0.04437	76,007,330	1,713,034,249	$ 0.06446	110,430,716	34,423,386	45.3%
6	**Total Base Normalized Distribution Revenues**			**$ 96,200,197**			**$ 137,062,196**	**$ 40,861,999**	42.5%
7	Rider Charges								
8	Smart Meter Technologies Charge (Per Bill)	1,824,115	$ (0.60)	$ (1,094,469)	1,824,115	$ -	$ -	$ 1,094,469	-100.0%
9	TCJA Voluntary Surcharge		-3.39%	(3,261,187)		0.00%	-	3,261,187	-100.0%
10	STAS		-0.02%	(62,149)		0.00%	-	62,149	-100.0%
11	Distribution System Improvement Charge		7.50%	$ 8,336,283		0.00%	$ -	(8,336,283)	-100.0%
12	**Total Distribution Including Rider Charges**			**$ 100,118,675**			**$ 137,062,196**	**$ 36,943,521**	36.9%
13	Rider Charges								
14	Default Service Support Charge	1,713,034,249	$ (0.00072)	(1,233,385)	1,713,034,249	$ (0.00072)	(1,233,385)	-	0.0%
15	Universal Service Charge	1,713,034,249	$ 0.00927	15,879,827	1,713,034,249	$ 0.00927	15,879,827	-	0.0%
16	Solar Photovoltaic Requirements Charge	1,713,034,249	$ 0.00006	102,782	1,713,034,249	$ 0.00006	102,782	-	0.0%
17	Phase IV Energy Efficiency and Conservation Charge	1,713,034,249	$ 0.00200	3,426,068	1,713,034,249	$ 0.00200	3,426,068	-	0.0%
18	PTC/HPS Charge	1,713,034,249	$ 0.11231	192,390,877	1,713,034,249	$ 0.11231	192,390,877	-	0.0%
19	**Total Energy and Revenue**	1,713,034,249		**$ 310,684,845**	1,713,034,249		**$ 347,628,366**	**$ 36,943,521**	11.9%
20	Avg rate per kWh			$ 0.18137			$ 0.20293		
21	Proposed Increase						$ 36,943,521		
22	Percent Increase						11.89%		

Penn Power Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE RS

									ENERGY USAGE											
All kWh	0	50	100	250	500	750	939	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	6,000			
Total Energy Usage	0	50	100	250	500	750	939	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	6,000			
Total Proposed Bill	$ 14.50	$ 23.87	$ 33.24	$ 61.35	$ 108.19	$ 155.04	$ 190.47	$ 201.88	$ 295.58	$ 389.27	$ 482.96	$ 576.65	$ 670.35	$ 764.04	$ 857.73	$ 951.42	$ 1,138.81			
Total Current Bill	10.78	19.27	27.76	53.23	95.68	138.14	170.25	180.59	265.50	350.40	435.31	520.21	605.12	690.03	774.93	859.84	1,029.65			
Increase ($)	$ 3.72	$ 4.60	$ 5.48	$ 8.12	$ 12.51	$ 16.90	$ 20.23	$ 21.30	$ 30.08	$ 38.87	$ 47.66	$ 56.44	$ 65.23	$ 74.01	$ 82.80	$ 91.59	$ 109.16			
Increase (%)	34.55%	23.88%	19.74%	15.25%	13.07%	12.24%	11.88%	11.79%	11.33%	11.09%	10.95%	10.85%	10.78%	10.73%	10.68%	10.65%	10.60%			
Overall Increase (%)	11.89%	11.89%	11.89%	11.89%	11.89%	11.89%	11.89%	11.89%	11.89%	11.89%	11.89%	11.89%	11.89%	11.89%	11.89%	11.89%	11.89%			
UNBUNDLED RATES - CURRENT																				
Distribution																				
Distribution Charge @ $11.00	$ 11.00	$ 11.00	$ 11.00	$ 11.00	$ 11.00	$ 11.00	$ 11.00	$ 11.00	$ 11.00	$ 11.00	$ 11.00	$ 11.00	$ 11.00	$ 11.00	$ 11.00	$ 11.00	$ 11.00			
All kWh @ 4.437 ¢/kWh	$ -	$ 2	$ 4	$ 11	$ 22	$ 33	$ 42	$ 44	$ 67	$ 89	$ 111	$ 133	$ 155	$ 177	$ 200	$ 222	$ 266			
Sub-Total	$ 11	$ 13	$ 15	$ 22	$ 33	$ 44	$ 53	$ 55	$ 78	$ 100	$ 122	$ 144	$ 166	$ 188	$ 211	$ 233	$ 277			
Riders																				
Universal Service Charge @ 0.927 ¢/kWh	$ -	$ 0	$ 1	$ 2	$ 5	$ 7	$ 9	$ 9	$ 14	$ 19	$ 23	$ 28	$ 32	$ 37	$ 42	$ 46	$ 56			
TCJA @ -3.390 %	$ (0)	$ (0)	$ (1)	$ (1)	$ (1)	$ (2)	$ (2)	$ (2)	$ (3)	$ (3)	$ (4)	$ (5)	$ (6)	$ (6)	$ (7)	$ (8)	$ (9)			
Phase IV Energy Efficiency Charge @ 0.200 ¢/kWh	$ -	$ 0	$ 0	$ 1	$ 1	$ 2	$ 2	$ 2	$ 3	$ 4	$ 5	$ 6	$ 7	$ 8	$ 9	$ 10	$ 12			
Smart Meter Charge @ $-0.60	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)			
Default Service Support Charge @ -0.072 ¢/kWh	$ -	$ (0)	$ (0)	$ (0)	$ (0)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (2)	$ (2)	$ (3)	$ (3)	$ (3)	$ (4)	$ (4)			
Solar Photovoltaic Requirements Charge @ 0.006 ¢/k	$ -	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0			
Sub-Total	$ (1)	$ (1)	$ (0)	$ 1	$ 4	$ 6	$ 8	$ 8	$ 13	$ 17	$ 22	$ 26	$ 31	$ 35	$ 40	$ 45	$ 54			
DSIC @ 7.500 %	$ 1	$ 1	$ 1	$ 2	$ 3	$ 4	$ 5	$ 5	$ 7	$ 9	$ 11	$ 13	$ 15	$ 17	$ 19	$ 21	$ 25			
PTC/HPS Charge																				
All kWh @$ 0.11231 /kWh	$ -	$ 6	$ 11	$ 28	$ 56	$ 84	$ 105	$ 112	$ 168	$ 225	$ 281	$ 337	$ 393	$ 449	$ 505	$ 562	$ 674			
Sub Total	$ 11	$ 19	$ 28	$ 53	$ 96	$ 138	$ 170	$ 181	$ 266	$ 350	$ 435	$ 520	$ 605	$ 690	$ 775	$ 860	$ 1,030			
STAS @ -0.02 %	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)			
Total Bill	**$ 11**	**$ 19**	**$ 28**	**$ 53**	**$ 96**	**$ 138**	**$ 170**	**$ 181**	**$ 265**	**$ 350**	**$ 435**	**$ 520**	**$ 605**	**$ 690**	**$ 775**	**$ 860**	**$ 1,030**			
UNBUNDLED RATES - PROPOSED																				
Distribution																				
Distribution Charge @ $14.50	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15			
All kWh @ 6.446 ¢/kWh	$ -	$ 3	$ 6	$ 16	$ 32	$ 48	$ 61	$ 64	$ 97	$ 129	$ 161	$ 193	$ 226	$ 258	$ 290	$ 322	$ 387			
Sub-Total	$ 15	$ 18	$ 21	$ 31	$ 47	$ 63	$ 75	$ 79	$ 111	$ 143	$ 176	$ 208	$ 240	$ 272	$ 305	$ 337	$ 401			
Riders																				
Universal Service Charge @ 0.927 ¢/kWh	$ -	$ 0	$ 1	$ 2	$ 5	$ 7	$ 9	$ 9	$ 14	$ 19	$ 23	$ 28	$ 32	$ 37	$ 42	$ 46	$ 56			
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -			
Phase IV Energy Efficiency Charge @ 0.200 ¢/kWh	$ -	$ 0	$ 0	$ 1	$ 1	$ 2	$ 2	$ 2	$ 3	$ 4	$ 5	$ 6	$ 7	$ 8	$ 9	$ 10	$ 12			
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -			
Default Service Support Charge @ -0.072 ¢/kWh	$ -	$ (0)	$ (0)	$ (0)	$ (0)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (2)	$ (2)	$ (3)	$ (3)	$ (3)	$ (4)	$ (4)			
Solar Photovoltaic Requirements Charge @ 0.006 ¢/k	$ -	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0			
Sub-Total	$ -	$ 1	$ 1	$ 3	$ 5	$ 8	$ 10	$ 11	$ 16	$ 21	$ 27	$ 32	$ 37	$ 42	$ 48	$ 53	$ 64			
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -			
PTC/HPS Charge																				
All kWh @ $ 0.11231 /kWh	$ -	$ 6	$ 11	$ 28	$ 56	$ 84	$ 105	$ 112	$ 168	$ 225	$ 281	$ 337	$ 393	$ 449	$ 505	$ 562	$ 674			
Sub Total	$ 15	$ 24	$ 33	$ 61	$ 108	$ 155	$ 190	$ 202	$ 296	$ 389	$ 483	$ 577	$ 670	$ 764	$ 858	$ 951	$ 1,139			
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -			
Total Bill	**$ 15**	**$ 24**	**$ 33**	**$ 61**	**$ 108**	**$ 155**	**$ 190**	**$ 202**	**$ 296**	**$ 389**	**$ 483**	**$ 577**	**$ 670**	**$ 764**	**$ 858**	**$ 951**	**$ 1,139**			
% Increase	**34.5%**	**23.9%**	**19.7%**	**15.2%**	**13.1%**	**12.2%**	**11.9%**	**11.8%**	**11.3%**	**11.1%**	**10.9%**	**10.8%**	**10.8%**	**10.7%**	**10.7%**	**10.7%**	**10.6%**			

Penn Power Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.		Current			Pro Forma				
		Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue	Revenue Change	Percent Change
	SCHEDULE GSV (Volunteer Service)	*[a]*	*[b]*	*[c]=[a]x[b]*	*[e]=[a]+[d]*	*[f]*	*[g]=[e]x[f]*	*[h]=[g]-[c]*	*[i]=[h]/[c]*
1	Distribution								
2	Customer Charge	930	$ 11.00	$ 10,233	930	$ 14.50	$ 13,489	$ 3,256	31.8%
3	Demand Charge (kW)	1,738	$ 1.88	3,267	1,738	$ 2.68	4,655	1,388	42.5%
4	Energy Charge (kWh)								
5	All kWh	1,995,206	$ 0.04437	88,527	1,995,206	$ 0.06446	128,621	40,094	45.3%
6	**Total Base Normalized Distribution Revenues**			**$ 102,027**			**$ 146,765**	**$ 44,738**	43.8%
7	Rider Charges								
8	Smart Meter Technologies Charge (Per Bill)	930	$ (0.60)	$ (558)	930	$ -	$ -	$ 558	-100.0%
9	TCJA Voluntary Surcharge		-3.39%	(3,459)		0.00%	-	3,459	-100.0%
10	STAS		-0.02%	(70)		0.00%	-	70	-100.0%
11	Distribution System Improvement Charge		7.50%	$ 9,046		0.00%	$ -	(9,046)	-100.0%
12	**Total Distribution Including Rider Charges**			**$ 106,986**			**$ 146,765**	**$ 39,779**	37.2%
13	Rider Charges								
14	Default Service Support Charge	1,995,206	$ (0.00072)	(1,437)	1,995,206	$ (0.00072)	(1,437)	-	0.0%
15	Universal Service Charge	1,995,206	$ 0.00927	18,496	1,995,206	$ 0.00927	18,496	-	0.0%
16	Solar Photovoltaic Requirements Charge	1,995,206	$ 0.00006	120	1,995,206	$ 0.00006	120	-	0.0%
17	Phase IV Energy Efficiency and Conservation Charge	1,995,206	$ 0.00206	4,110	1,995,206	$ 0.00206	4,110	-	0.0%
18	PTC/HPS Charge	1,995,206	$ 0.11231	224,082	1,995,206	$ 0.11231	224,082	-	0.0%
19	**Total Energy and Revenue**	1,995,206		**$ 352,357**	1,995,206		**$ 392,135**	**$ 39,779**	11.3%
20	Avg rate per kWh			$ 0.17660			$ 0.19654		
21	Proposed Increase						$ 39,779		
22	Percent Increase						11.29%		

Penn Power Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE GS-V

	ENERGY USAGE																	
All kWh	0	50	100	250	500	750	900	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	6,000
Total Energy Usage	0	50	100	250	500	750	900	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	6,000
Total Proposed Bill	$ 14.50	$ 23.87	$ 33.24	$ 61.36	$ 108.22	$ 155.08	$ 183.20	$ 201.94	$ 295.67	$ 389.39	$ 483.11	$ 576.83	$ 670.56	$ 764.28	$ 858.00	$ 951.72	$ 1,139.17
Total Current Bill	10.78	19.27	27.76	53.25	95.72	138.18	163.67	180.65	265.59	350.53	435.47	520.41	605.34	690.28	775.22	860.16	1,030.04
Increase ($)	$ 3.72	$ 4.60	$ 5.48	$ 8.12	$ 12.51	$ 16.90	$ 19.53	$ 21.29	$ 30.08	$ 38.86	$ 47.64	$ 56.43	$ 65.21	$ 74.00	$ 82.78	$ 91.57	$ 109.13
Increase (%)	34.55%	23.88%	19.74%	15.24%	13.07%	12.23%	11.94%	11.79%	11.32%	11.09%	10.94%	10.84%	10.77%	10.72%	10.68%	10.65%	10.60%
Overall Increase (%)	11.29%	11.29%	11.29%	11.29%	11.29%	11.29%	11.29%	11.29%	11.29%	11.29%	11.29%	11.29%	11.29%	11.29%	11.29%	11.29%	11.29%
UNBUNDLED RATES - CURRENT																	
Distribution																	
Distribution Charge @ $11.00	$ 11.00	$ 11.00	$ 11.00	$ 11.00	$ 11.00	$ 11.00	$ 11.00	$ 11.00	$ 11.00	$ 11.00	$ 11.00	$ 11.00	$ 11.00	$ 11.00	$ 11.00	$ 11.00	$ 11.00
All kWh @ 4.437 ¢/kWh	$ -	$ 2	$ 4	$ 11	$ 22	$ 33	$ 40	$ 44	$ 67	$ 89	$ 111	$ 133	$ 155	$ 177	$ 200	$ 222	$ 266
Sub-Total	$ 11	$ 13	$ 15	$ 22	$ 33	$ 44	$ 51	$ 55	$ 78	$ 100	$ 122	$ 144	$ 166	$ 188	$ 211	$ 233	$ 277
Riders																	
Universal Service Charge @ 0.927 ¢/kWh	$ -	$ 0	$ 1	$ 2	$ 5	$ 7	$ 8	$ 9	$ 14	$ 19	$ 23	$ 28	$ 32	$ 37	$ 42	$ 46	$ 56
TCJA @ -3.390 %	$ (0)	$ (0)	$ (1)	$ (1)	$ (1)	$ (2)	$ (2)	$ (2)	$ (3)	$ (3)	$ (4)	$ (5)	$ (6)	$ (6)	$ (7)	$ (8)	$ (9)
Phase IV Energy Efficiency Charge @ 0.206 ¢/kWh	$ -	$ 0	$ 0	$ 1	$ 1	$ 2	$ 2	$ 2	$ 3	$ 4	$ 5	$ 6	$ 7	$ 8	$ 9	$ 10	$ 12
Smart Meter Charge @ $-0.60	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)
Default Service Support Charge @ -0.072 ¢/kWh	$ -	$ (0)	$ (0)	$ (0)	$ (0)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (2)	$ (2)	$ (3)	$ (3)	$ (3)	$ (4)	$ (4)
Solar Photovoltaic Requirements Charge @ 0.006 ¢/k	$ -	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Sub-Total	$ (1)	$ (1)	$ (0)	$ 1	$ 4	$ 6	$ 7	$ 8	$ 13	$ 17	$ 22	$ 27	$ 31	$ 36	$ 40	$ 45	$ 54
DSIC @ 7.500 %	$ 1	$ 1	$ 1	$ 2	$ 3	$ 4	$ 4	$ 5	$ 7	$ 9	$ 11	$ 13	$ 15	$ 17	$ 19	$ 21	$ 25
PTC/HPS Charge																	
All kWh @ $ 0.11231 /kWh	$ -	$ 6	$ 11	$ 28	$ 56	$ 84	$ 101	$ 112	$ 168	$ 225	$ 281	$ 337	$ 393	$ 449	$ 505	$ 562	$ 674
Sub Total	$ 11	$ 19	$ 28	$ 53	$ 96	$ 138	$ 164	$ 181	$ 266	$ 351	$ 436	$ 521	$ 605	$ 690	$ 775	$ 860	$ 1,030
STAS @ -0.02 %	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)
Total Bill	**$ 11**	**$ 19**	**$ 28**	**$ 53**	**$ 96**	**$ 138**	**$ 164**	**$ 181**	**$ 266**	**$ 351**	**$ 435**	**$ 520**	**$ 605**	**$ 690**	**$ 775**	**$ 860**	**$ 1,030**
UNBUNDLED RATES - PROPOSED																	
Distribution																	
Distribution Charge @ $14.50	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15
All kWh @ 6.446 ¢/kWh	$ -	$ 3	$ 6	$ 16	$ 32	$ 48	$ 58	$ 64	$ 97	$ 129	$ 161	$ 193	$ 226	$ 258	$ 290	$ 322	$ 387
Sub-Total	$ 15	$ 18	$ 21	$ 31	$ 47	$ 63	$ 73	$ 79	$ 111	$ 143	$ 176	$ 208	$ 240	$ 272	$ 305	$ 337	$ 401
Riders																	
Universal Service Charge @ 0.927 ¢/kWh	$ -	$ 0	$ 1	$ 2	$ 5	$ 7	$ 8	$ 9	$ 14	$ 19	$ 23	$ 28	$ 32	$ 37	$ 42	$ 46	$ 56
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Phase IV Energy Efficiency Charge @ 0.206 ¢/kWh	$ -	$ 0	$ 0	$ 1	$ 1	$ 2	$ 2	$ 2	$ 3	$ 4	$ 5	$ 6	$ 7	$ 8	$ 9	$ 10	$ 12
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Default Service Support Charge @ -0.072 ¢/kWh	$ -	$ (0)	$ (0)	$ (0)	$ (0)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (2)	$ (2)	$ (3)	$ (3)	$ (3)	$ (4)	$ (4)
Solar Photovoltaic Requirements Charge @ 0.006 ¢/k	$ -	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Sub-Total	$ -	$ 1	$ 1	$ 3	$ 5	$ 8	$ 10	$ 11	$ 16	$ 21	$ 27	$ 32	$ 37	$ 43	$ 48	$ 53	$ 64
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
PTC/HPS Charge																	
All kWh @ $ 0.11231 /kWh	$ -	$ 6	$ 11	$ 28	$ 56	$ 84	$ 101	$ 112	$ 168	$ 225	$ 281	$ 337	$ 393	$ 449	$ 505	$ 562	$ 674
Sub Total	$ 15	$ 24	$ 33	$ 61	$ 108	$ 155	$ 183	$ 202	$ 296	$ 389	$ 483	$ 577	$ 671	$ 764	$ 858	$ 952	$ 1,139
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Bill	**$ 15**	**$ 24**	**$ 33**	**$ 61**	**$ 108**	**$ 155**	**$ 183**	**$ 202**	**$ 296**	**$ 389**	**$ 483**	**$ 577**	**$ 671**	**$ 764**	**$ 858**	**$ 952**	**$ 1,139**
% Increase	**34.5%**	**23.9%**	**19.7%**	**15.2%**	**13.1%**	**12.2%**	**11.9%**	**11.8%**	**11.3%**	**11.1%**	**10.9%**	**10.8%**	**10.8%**	**10.7%**	**10.7%**	**10.6%**	**10.6%**

Penn Power Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.		Current			Pro Forma				
		Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue	Revenue Change	Percent Change
	SCHEDULE GS-Small (General Service Small)	*[a]*	*[b]*	*[c]=[a]x[b]*	*[e]=[a]+[d]*	*[f]*	*[g]=[e]x[f]*	*[h]=[g]-[c]*	*[i]=[h]/[c]*
1	Distribution								
2	Customer Charge	138,417	$ 24.89	$ 3,445,187	138,417	$ 36.54	$ 5,057,222	$ 1,612,035	46.8%
3	Demand Charge (kW)								
4	Energy Charge (kWh)								
5	All kWh	49,281,744	$ 0.03623	1,785,478	49,281,744	$ 0.05318	2,620,919	835,441	46.8%
6	**Total Base Normalized Distribution Revenues**			**$ 5,230,664**			**$ 7,678,141**	**$ 2,447,477**	46.8%
7	Rider Charges								
8	Smart Meter Technologies Charge (Per Bill)	138,417	$ 1.04	$ 143,953	138,417	$ -	$ -	$ (143,953)	-100.0%
9	TCJA Voluntary Surcharge		-3.39%	(177,320)		0.00%	-	177,320	-100.0%
10	STAS		-0.02%	(2,415)		0.00%	-	2,415	-100.0%
11	Distribution System Improvement Charge		7.50%	$ 397,411		0.00%	$ -	(397,411)	-100.0%
12	**Total Distribution Including Rider Charges**			**$ 5,592,295**			**$ 7,678,141**	**$ 2,085,846**	37.3%
13	Rider Charges								
14	Default Service Support Charge	49,281,744	$ (0.00176)	(86,736)	49,281,744	$ (0.00176)	(86,736)	-	0.0%
15	Universal Service Charge			-			-	-	0.0%
16	Solar Photovoltaic Requirements Charge	49,281,744	$ 0.00006	2,957	49,281,744	$ 0.00006	2,957	-	0.0%
17	Phase IV Energy Efficiency and Conservation Charge	49,281,744	$ 0.00206	101,520	49,281,744	$ 0.00206	101,520	-	0.0%
18	PTC/HPS Charge	49,281,744	$ 0.13109	6,460,344	49,281,744	$ 0.13109	6,460,344	-	0.0%
19	**Total Energy and Revenue**	49,281,744		**$ 12,070,380**	49,281,744		**$ 14,156,226**	**$ 2,085,846**	17.3%
20	Avg rate per kWh			$ 0.24493			$ 0.28725		
21	Proposed Increase						$ 2,085,846		
22	Percent Increase						17.28%		

Penn Power Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE GS - SMALL - SINGLE PHASE
At Average Levels of kWh Use

KW Demand																		
Total kW	0	1	1	1	1	1	1	1	3	3	3	3	3	5	5	5	5	
Hrs Use	0	100	200	300	400	500	600	730	100	200	300	400	500	100	200	300	500	
ENERGY USAGE																		
Monthly Energy Usage	0	100	200	300	400	500	600	730	300	600	900	1,200	1,500	500	1,000	1,500	2,500	
Total Energy Usage	0	100	200	300	400	500	600	730	300	600	900	1,200	1,500	500	1,000	1,500	2,500	
Total Proposed Bill	$ 36.54	$ 55.00	$ 73.46	$ 91.93	$ 110.39	$ 128.85	$ 147.32	$ 171.32	$ 91.93	$ 147.32	$ 202.71	$ 258.10	$ 313.48	$ 128.85	$ 221.17	$ 313.48	$ 498.12	
Total Current Bill	26.96	43.88	60.80	77.72	94.64	111.56	128.48	150.48	77.72	128.48	179.24	230.00	280.76	111.56	196.16	280.76	449.96	
Increase ($)	$ 9.57	$ 11.12	$ 12.66	$ 14.20	$ 15.75	$ 17.29	$ 18.83	$ 20.84	$ 14.20	$ 18.83	$ 23.47	$ 28.10	$ 32.73	$ 17.29	$ 25.01	$ 32.73	$ 48.16	
Increase (%)	35.51%	25.33%	20.82%	18.28%	16.64%	15.50%	14.66%	13.85%	18.28%	14.66%	13.09%	12.22%	11.66%	15.50%	12.75%	11.66%	10.70%	
Overall Increase (%)	17.28%	17.28%	17.28%	17.28%	17.28%	17.28%	17.28%	17.28%	17.28%	17.28%	17.28%	17.28%	17.28%	17.28%	17.28%	17.28%	17.28%	
UNBUNDLED RATES - CURRENT																		
Distribution																		
Distribution Charge @ $24.89	$ 25	$ 25	$ 25	$ 25	$ 25	$ 25	$ 25	$ 25	$ 25	$ 25	$ 25	$ 25	$ 25	$ 25	$ 25	$ 25	$ 25	
All kWh @ 3.623 ¢/kWh	$ -	$ 4	$ 7	$ 11	$ 14	$ 18	$ 22	$ 26	$ 11	$ 22	$ 33	$ 43	$ 54	$ 18	$ 36	$ 54	$ 91	
Sub-Total	$ 25	$ 29	$ 32	$ 36	$ 39	$ 43	$ 47	$ 51	$ 36	$ 47	$ 57	$ 68	$ 79	$ 43	$ 61	$ 79	$ 115	
Riders																		
Phase IV Energy Efficiency Charge @ 0.206 ¢/kWh	$ -	$ 0	$ 0	$ 1	$ 1	$ 1	$ 1	$ 2	$ 1	$ 1	$ 2	$ 2	$ 3	$ 1	$ 2	$ 3	$ 5	
TCJA @ -3.390 %	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (2)	$ (2)	$ (1)	$ (2)	$ (2)	$ (2)	$ (3)	$ (1)	$ (2)	$ (3)	$ (4)	
Smart Meter Charge @ $1.04	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	
Default Service Support Charge @ -0.176 ¢/kWh	$ -	$ (0)	$ (0)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (2)	$ (2)	$ (3)	$ (1)	$ (2)	$ (3)	$ (4)	
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kV	$ -	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	
Sub-Total	$ 0	$ 0	$ 0	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (1)	$ (1)	$ (1)	$ (0)	$ (1)	$ (1)	$ (2)	
DSIC @ 7.500 %	$ 2	$ 2	$ 2	$ 3	$ 3	$ 3	$ 4	$ 4	$ 3	$ 4	$ 4	$ 5	$ 6	$ 3	$ 5	$ 6	$ 9	
PTC/HPS Charge																		
All kWh @ $ 0.13109 /kWh	$ -	$ 13	$ 26	$ 39	$ 52	$ 66	$ 79	$ 96	$ 39	$ 79	$ 118	$ 157	$ 197	$ 66	$ 131	$ 197	$ 328	
Sub Total	$ 27	$ 44	$ 61	$ 78	$ 95	$ 112	$ 129	$ 151	$ 78	$ 129	$ 179	$ 230	$ 281	$ 112	$ 196	$ 281	$ 450	
STAS @ -0.02 %	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	
Total Bill	**$ 27**	**$ 44**	**$ 61**	**$ 78**	**$ 95**	**$ 112**	**$ 128**	**$ 150**	**$ 78**	**$ 128**	**$ 179**	**$ 230**	**$ 281**	**$ 112**	**$ 196**	**$ 281**	**$ 450**	
UNBUNDLED RATES - PROPOSED																		
Distribution																		
Distribution Charge @ $36.54	$ 37	$ 37	$ 37	$ 37	$ 37	$ 37	$ 37	$ 37	$ 37	$ 37	$ 37	$ 37	$ 37	$ 37	$ 37	$ 37	$ 37	
All kWh @ 5.318 ¢/kWh	$ -	$ 5	$ 11	$ 16	$ 21	$ 27	$ 32	$ 39	$ 16	$ 32	$ 48	$ 64	$ 80	$ 27	$ 53	$ 80	$ 133	
Sub-Total	$ 37	$ 42	$ 47	$ 52	$ 58	$ 63	$ 68	$ 75	$ 52	$ 68	$ 84	$ 100	$ 116	$ 63	$ 90	$ 116	$ 169	
Riders																		
Phase IV Energy Efficiency Charge @ 0.206 ¢/kWh	$ -	$ 0	$ 0	$ 1	$ 1	$ 1	$ 1	$ 2	$ 1	$ 1	$ 2	$ 2	$ 3	$ 1	$ 2	$ 3	$ 5	
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Default Service Support Charge @ -0.176 ¢/kWh	$ -	$ (0)	$ (0)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (2)	$ (2)	$ (3)	$ (1)	$ (2)	$ (3)	$ (4)	
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kV	$ -	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	
Sub-Total	$ -	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1	$ 0	$ 0	$ 1	$ 1	
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
PTC/HPS Charge																		
All kWh @ $ 0.13109 /kWh	$ -	$ 13	$ 26	$ 39	$ 52	$ 66	$ 79	$ 96	$ 39	$ 79	$ 118	$ 157	$ 197	$ 66	$ 131	$ 197	$ 328	
Sub Total	$ 37	$ 55	$ 73	$ 92	$ 110	$ 129	$ 147	$ 171	$ 92	$ 147	$ 203	$ 258	$ 313	$ 129	$ 221	$ 313	$ 498	
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Total Bill	**$ 37**	**$ 55**	**$ 73**	**$ 92**	**$ 110**	**$ 129**	**$ 147**	**$ 171**	**$ 92**	**$ 147**	**$ 203**	**$ 258**	**$ 313**	**$ 129**	**$ 221**	**$ 313**	**$ 498**	
% Increase	**35.5%**	**25.3%**	**20.8%**	**18.3%**	**16.6%**	**15.5%**	**14.7%**	**13.9%**	**18.3%**	**14.7%**	**13.1%**	**12.2%**	**11.7%**	**15.5%**	**12.7%**	**11.7%**	**10.7%**	

Penn Power Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.		Current			Pro Forma				
		Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue	Revenue Change	Percent Change
	SCHEDULE GS-Medium (General Service Medium)	*[a]*	*[b]*	*[c]=[a]x[b]*	*[e]=[a]+[d]*	*[f]*	*[g]=[e]x[f]*	*[h]=[g]-[c]*	*[i]=[h]/[c]*
1	Distribution								
2	Customer Charge	106,074	$ 26.87	2,850,207	106,074	$ 38.17	4,048,724	1,198,517	42.1%
3	Demand Charge								
4	All kW	3,039,157	$ 3.40	10,333,134	3,039,157	$ 4.83	14,678,234		
5	All rkVa	924,290	$ 0.20	184,858	924,290	$ 0.28	262,591	77,733	42.1%
6	Energy Charge (kWh)	839,944,113	$ -	-	839,944,113				
7	**Total Base Normalized Distribution Revenues**			**$ 13,368,199**			**$ 18,989,549**	**$ 5,621,350**	42.1%
8	Rider Charges								
9	Smart Meter Technologies Charge (Per Bill)	106,074	$ 1.04	$ 110,317	106,074	$ -	$ -	$ (110,317)	
10	TCJA Voluntary Surcharge		-3.39%	(453,182)		0.00%	-	453,182	-100.0%
11	STAS		-0.02%	(24,900)		0.00%	-	24,900	-100.0%
12	Distribution System Improvement Charge		7.50%	$ 1,106,671		0.00%	$ -	(1,106,671)	-100.0%
13	**Total Distribution Including Rider Charges**			**$ 14,107,106**			**$ 18,989,549**	**$ 4,882,443**	34.6%
14	Rider Charges								
15	Default Service Support Charge	839,944,113	$ (0.00181)	(1,520,299)	839,944,113	$ (0.00181)	(1,520,299)	-	0.0%
16	Universal Service Charge			-			-	-	0.0%
17	Solar Photovoltaic Requirements Charge	839,944,113	$ 0.00006	50,397	839,944,113	$ 0.00006	50,397	-	0.0%
18	Phase IV Energy Efficiency and Conservation Charge	839,944,113	$ 0.00206	1,730,285	839,944,113	$ 0.00206	1,730,285	-	0.0%
19	PTC/HPS Charge	839,944,113	$ 0.13109	110,108,274	839,944,113	$ 0.13109	110,108,274	-	0.0%
20	**Total Energy and Revenue**	839,944,113		**$ 124,475,762**	839,944,113	-	**$ 129,358,205**	**$ 4,882,443**	3.9%
21	Avg rate per kWh			$ 0.14820			$ 0.15401		
22	Proposed Increase						$ 4,882,443		
23	Percent Increase						3.92%		

Penn Power Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE GS-MEDIUM
With Demands 25-100 KW
At Average Levels of kWh Use

KW Demand																		
Total kW	25	25	25	25	25	50	50	50	50	75	75	75	75	100	100	100	100	
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730	
REACTIVE DEMAND																		
rkVA	8	8	8	8	8	15	15	15	15	23	23	23	23	30	30	30	30	
ENERGY USAGE																		
Monthly Energy Usage	0	2,500	7,500	12,500	18,250	5,000	15,000	25,000	36,500	7,500	22,500	37,500	54,750	10,000	30,000	50,000	73,000	
Total Energy Usage	0	2,500	7,500	12,500	18,250	5,000	15,000	25,000	36,500	7,500	22,500	37,500	54,750	10,000	30,000	50,000	73,000	
Total Proposed Bill	$ 161.07	$ 489.57	$ 1,146.57	$ 1,803.57	$ 2,559.12	$ 940.97	$ 2,254.97	$ 3,568.97	$ 5,080.07	$ 1,392.38	$ 3,363.38	$ 5,334.38	$ 7,601.03	$ 1,843.78	$ 4,471.78	$ 7,099.78	$ 10,121.98	
Total Current Bill	118.86	447.68	1,105.32	1,762.96	2,519.25	866.34	2,181.62	3,496.90	5,009.47	1,285.00	3,257.92	5,230.84	7,499.70	1,703.65	4,334.22	6,964.78	9,989.93	
Increase ($)	$ 42.21	$ 41.89	$ 41.25	$ 40.61	$ 39.88	$ 74.64	$ 73.36	$ 72.07	$ 70.60	$ 107.38	$ 105.46	$ 103.54	$ 101.32	$ 140.12	$ 137.56	$ 135.00	$ 132.05	
Increase (%)	35.52%	9.36%	3.73%	2.30%	1.58%	8.62%	3.36%	2.06%	1.41%	8.36%	3.24%	1.98%	1.35%	8.22%	3.17%	1.94%	1.32%	
Overall Increase (%)	3.92%	3.92%	3.92%	3.92%	3.92%	3.92%	3.92%	3.92%	3.92%	3.92%	3.92%	3.92%	3.92%	3.92%	3.92%	3.92%	3.92%	
UNBUNDLED RATES - CURRENT																		
Distribution																		
Distribution Charge @ $26.87	$ 27	$ 27	$ 27	$ 27	$ 27	$ 27	$ 27	$ 27	$ 27	$ 27	$ 27	$ 27	$ 27	$ 27	$ 27	$ 27	$ 27	
All kW @ $3.40/kW	$ 85	$ 85	$ 85	$ 85	$ 85	$ 170	$ 170	$ 170	$ 170	$ 255	$ 255	$ 255	$ 255	$ 340	$ 340	$ 340	$ 340	
All rkVA @ $0.20 /rkVA	$ 2	$ 2	$ 2	$ 2	$ 2	$ 3	$ 3	$ 3	$ 3	$ 5	$ 5	$ 5	$ 5	$ 6	$ 6	$ 6	$ 6	
Sub-Total	$ 113	$ 113	$ 113	$ 113	$ 113	$ 200	$ 200	$ 200	$ 200	$ 286	$ 286	$ 286	$ 286	$ 373	$ 373	$ 373	$ 373	
Riders																		
Phase IV Energy Efficiency Charge @ 0.206 ¢/kWh	$ -	$ 5	$ 15	$ 26	$ 38	$ 10	$ 31	$ 52	$ 75	$ 15	$ 46	$ 77	$ 113	$ 21	$ 62	$ 103	$ 150	
TCJA @ -3.390 %	$ (4)	$ (4)	$ (4)	$ (4)	$ (4)	$ (7)	$ (7)	$ (7)	$ (7)	$ (10)	$ (10)	$ (10)	$ (10)	$ (13)	$ (13)	$ (13)	$ (13)	
Smart Meter Charge @ $1.04	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	
Default Service Support Charge @ -0.181 ¢/kWh	$ -	$ (5)	$ (14)	$ (23)	$ (33)	$ (9)	$ (27)	$ (45)	$ (66)	$ (14)	$ (41)	$ (68)	$ (99)	$ (18)	$ (54)	$ (91)	$ (132)	
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kv	$ -	$ 0	$ 0	$ 1	$ 1	$ 0	$ 1	$ 2	$ 2	$ 0	$ 1	$ 2	$ 3	$ 1	$ 2	$ 3	$ 4	
Sub-Total	$ (3)	$ (2)	$ (0)	$ 1	$ 3	$ (4)	$ (1)	$ 2	$ 6	$ (6)	$ (2)	$ 3	$ 8	$ (9)	$ (2)	$ 4	$ 11	
DSIC @ 7.500 %	$ 8	$ 9	$ 9	$ 10	$ 11	$ 15	$ 17	$ 18	$ 20	$ 22	$ 24	$ 27	$ 29	$ 29	$ 32	$ 35	$ 38	
PTC/HPS Charge																		
All kWh @ $ 0.13109 /kWh	$ -	$ 328	$ 983	$ 1,639	$ 2,392	$ 655	$ 1,966	$ 3,277	$ 4,785	$ 983	$ 2,950	$ 4,916	$ 7,177	$ 1,311	$ 3,933	$ 6,555	$ 9,570	
Sub Total	$ 118.88	$ 447.77	$ 1,105.54	$ 1,763.31	$ 2,519.75	$ 866.51	$ 2,182.05	$ 3,497.60	$ 5,010.48	$ 1,285.25	$ 3,258.57	$ 5,231.89	$ 7,501.20	$ 1,704.00	$ 4,335.09	$ 6,966.18	$ 9,991.93	
STAS @ -0.02 %	$ (0.02)	$ (0.09)	$ (0.22)	$ (0.35)	$ (0.50)	$ (0.17)	$ (0.44)	$ (0.70)	$ (1.00)	$ (0.26)	$ (0.65)	$ (1.05)	$ (1.50)	$ (0.34)	$ (0.87)	$ (1.39)	$ (2.00)	
Total Bill	**$ 118.86**	**$ 447.68**	**$ 1,105.32**	**$ 1,762.96**	**$ 2,519.25**	**$ 866.34**	**$ 2,181.62**	**$ 3,496.90**	**$ 5,009.47**	**$ 1,285.00**	**$ 3,257.92**	**$ 5,230.84**	**$ 7,499.70**	**$ 1,703.65**	**$ 4,334.22**	**$ 6,964.78**	**$ 9,989.93**	
UNBUNDLED RATES - PROPOSED																		
Distribution																		
Distribution Charge @ $38.17	$ 38	$ 38	$ 38	$ 38	$ 38	$ 38	$ 38	$ 38	$ 38	$ 38	$ 38	$ 38	$ 38	$ 38	$ 38	$ 38	$ 38	
All kW @ $4.83/kW	$ 121	$ 121	$ 121	$ 121	$ 121	$ 241	$ 241	$ 241	$ 241	$ 362	$ 362	$ 362	$ 362	$ 483	$ 483	$ 483	$ 483	
All rkVA @ $0.28 /rkVA	$ 2	$ 2	$ 2	$ 2	$ 2	$ 4	$ 4	$ 4	$ 4	$ 6	$ 6	$ 6	$ 6	$ 9	$ 9	$ 9	$ 9	
Sub-Total	$ 161	$ 161	$ 161	$ 161	$ 161	$ 284	$ 284	$ 284	$ 284	$ 407	$ 407	$ 407	$ 407	$ 530	$ 530	$ 530	$ 530	
Riders																		
Phase IV Energy Efficiency Charge @ 0.206 ¢/kWh	$ -	$ 5	$ 15	$ 26	$ 38	$ 10	$ 31	$ 52	$ 75	$ 15	$ 46	$ 77	$ 113	$ 21	$ 62	$ 103	$ 150	
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Default Service Support Charge @ -0.181 ¢/kWh	$ -	$ (5)	$ (14)	$ (23)	$ (33)	$ (9)	$ (27)	$ (45)	$ (66)	$ (14)	$ (41)	$ (68)	$ (99)	$ (18)	$ (54)	$ (91)	$ (132)	
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kv	$ -	$ 0	$ 0	$ 1	$ 1	$ 0	$ 1	$ 2	$ 2	$ 0	$ 1	$ 2	$ 3	$ 1	$ 2	$ 3	$ 4	
Sub-Total	$ -	$ 1	$ 2	$ 4	$ 6	$ 2	$ 5	$ 8	$ 11	$ 2	$ 7	$ 12	$ 17	$ 3	$ 9	$ 16	$ 23	
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
PTC/HPS Charge																		
All kWh @ $ 0.13109 /kWh	$ -	$ 328	$ 983	$ 1,639	$ 2,392	$ 655	$ 1,966	$ 3,277	$ 4,785	$ 983	$ 2,950	$ 4,916	$ 7,177	$ 1,311	$ 3,933	$ 6,555	$ 9,570	
Sub Total	$ 161.07	$ 489.57	$ 1,146.57	$ 1,803.57	$ 2,559.12	$ 940.97	$ 2,254.97	$ 3,568.97	$ 5,080.07	$ 1,392.38	$ 3,363.38	$ 5,334.38	$ 7,601.03	$ 1,843.78	$ 4,471.78	$ 7,099.78	$ 10,121.98	
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Total Bill	**$ 161.07**	**$ 489.57**	**$ 1,146.57**	**$ 1,803.57**	**$ 2,559.12**	**$ 940.97**	**$ 2,254.97**	**$ 3,568.97**	**$ 5,080.07**	**$ 1,392.38**	**$ 3,363.38**	**$ 5,334.38**	**$ 7,601.03**	**$ 1,843.78**	**$ 4,471.78**	**$ 7,099.78**	**$ 10,121.98**	
% Increase	**35.52%**	**9.36%**	**3.73%**	**2.30%**	**1.58%**	**8.62%**	**3.36%**	**2.06%**	**1.41%**	**8.36%**	**3.24%**	**1.98%**	**1.35%**	**8.22%**	**3.17%**	**1.94%**	**1.32%**	

Penn Power Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE GS-MEDIUM
With Demands 250-400 KW
At Average Levels of kWh Use

KW Demand																		
Total kW	250	250	250	250	250	250	250	250	250	400	400	400	400	400	400	400	400	
Hrs Use	0	100	200	300	400	500	600	730	900	100	200	300	400	500	600	730	900	
REACTIVE DEMAND																		
rkVA	76	76	76	76	76	76	76	76	76	122	122	122	122	122	122	122	122	
ENERGY USAGE																		
Monthly Energy Usage	0	25,000	50,000	75,000	100,000	125,000	150,000	182,500	225,000	40,000	80,000	120,000	160,000	200,000	240,000	292,000	360,000	
Total Energy Usage	0	25,000	50,000	75,000	100,000	125,000	150,000	182,500	225,000	40,000	80,000	120,000	160,000	200,000	240,000	292,000	360,000	
Total Proposed Bill	$ 1,267.20	$ 4,552.20	$ 7,837.20	$ 11,122.20	$ 14,407.20	$ 17,692.20	$ 20,977.20	$ 25,247.70	$ 30,832.20	$ 7,260.61	$ 12,516.61	$ 17,772.61	$ 23,028.61	$ 28,284.61	$ 33,540.61	$ 40,373.41	$ 49,308.61	
Total Current Bill	927.41	4,215.61	7,503.81	10,792.02	14,080.22	17,368.43	20,656.63	24,931.30	30,521.25	6,727.56	11,988.69	17,249.82	22,510.95	27,772.08	33,033.20	39,872.67	48,816.59	
Increase ($)	$ 339.79	$ 336.59	$ 333.38	$ 330.18	$ 326.97	$ 323.77	$ 320.56	$ 316.40	$ 310.95	$ 533.05	$ 527.92	$ 522.79	$ 517.66	$ 512.54	$ 507.41	$ 500.74	$ 492.03	
Increase (%)	36.64%	7.98%	4.44%	3.06%	2.32%	1.86%	1.55%	1.27%	1.02%	7.92%	4.40%	3.03%	2.30%	1.85%	1.54%	1.26%	1.01%	
Overall Increase (%)	3.92%	3.92%	3.92%	3.92%	3.92%	3.92%	3.92%	3.92%	3.92%	3.92%	3.92%	3.92%	3.92%	3.92%	3.92%	3.92%	3.92%	
UNBUNDLED RATES - CURRENT																		
Distribution																		
Distribution Charge @ $26.87	$ 27	$ 27	$ 27	$ 27	$ 27	$ 27	$ 27	$ 27	$ 27	$ 27	$ 27	$ 27	$ 27	$ 27	$ 27	$ 27	$ 27	
All kW @ $3.40/kW	$ 850	$ 850	$ 850	$ 850	$ 850	$ 850	$ 850	$ 850	$ 850	$ 1,360	$ 1,360	$ 1,360	$ 1,360	$ 1,360	$ 1,360	$ 1,360	$ 1,360	
All rkVA @ $0.20 /rkVA	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 24	$ 24	$ 24	$ 24	$ 24	$ 24	$ 24	$ 24	
Sub-Total	$ 892	$ 892	$ 892	$ 892	$ 892	$ 892	$ 892	$ 892	$ 892	$ 1,411	$ 1,411	$ 1,411	$ 1,411	$ 1,411	$ 1,411	$ 1,411	$ 1,411	
Riders																		
Phase IV Energy Efficiency Charge @ 0.206 ¢/kWh	$ -	$ 52	$ 103	$ 155	$ 206	$ 258	$ 309	$ 376	$ 464	$ 82	$ 165	$ 247	$ 330	$ 412	$ 494	$ 602	$ 742	
TCJA @ -3.390 %	$ (30)	$ (30)	$ (30)	$ (30)	$ (30)	$ (30)	$ (30)	$ (30)	$ (30)	$ (48)	$ (48)	$ (48)	$ (48)	$ (48)	$ (48)	$ (48)	$ (48)	
Smart Meter Charge @ $1.04	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	
Default Service Support Charge @ -0.181 ¢/kWh	$ -	$ (45)	$ (91)	$ (136)	$ (181)	$ (226)	$ (272)	$ (330)	$ (407)	$ (72)	$ (145)	$ (217)	$ (290)	$ (362)	$ (434)	$ (529)	$ (652)	
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kV	$ -	$ 2	$ 3	$ 5	$ 6	$ 8	$ 9	$ 11	$ 14	$ 2	$ 5	$ 7	$ 10	$ 12	$ 14	$ 18	$ 22	
Sub-Total	$ (29)	$ (21)	$ (14)	$ (6)	$ 2	$ 10	$ 17	$ 27	$ 41	$ (34)	$ (22)	$ (10)	$ 3	$ 15	$ 28	$ 44	$ 65	
DSIC @ 7.500 %	$ 65	$ 69	$ 72	$ 76	$ 80	$ 84	$ 88	$ 93	$ 99	$ 109	$ 115	$ 121	$ 127	$ 133	$ 139	$ 147	$ 158	
PTC/HPS Charge																		
All kWh @ $ 0.13109 /kWh	$ -	$ 3,277	$ 6,555	$ 9,832	$ 13,109	$ 16,386	$ 19,664	$ 23,924	$ 29,495	$ 5,244	$ 10,487	$ 15,731	$ 20,974	$ 26,218	$ 31,462	$ 38,278	$ 47,192	
Sub Total	$ 927.59	$ 4,216.45	$ 7,505.32	$ 10,794.18	$ 14,083.04	$ 17,371.90	$ 20,660.77	$ 24,936.29	$ 30,527.35	$ 6,728.91	$ 11,991.09	$ 17,253.27	$ 22,515.45	$ 27,777.63	$ 33,039.81	$ 39,880.64	$ 48,826.35	
STAS @ -0.02 %	$ (0.19)	$ (0.84)	$ (1.50)	$ (2.16)	$ (2.82)	$ (3.47)	$ (4.13)	$ (4.99)	$ (6.11)	$ (1.35)	$ (2.40)	$ (3.45)	$ (4.50)	$ (5.56)	$ (6.61)	$ (7.98)	$ (9.77)	
Total Bill	**$ 927.41**	**$ 4,215.61**	**$ 7,503.81**	**$ 10,792.02**	**$ 14,080.22**	**$ 17,368.43**	**$ 20,656.63**	**$ 24,931.30**	**$ 30,521.25**	**$ 6,727.56**	**$ 11,988.69**	**$ 17,249.82**	**$ 22,510.95**	**$ 27,772.08**	**$ 33,033.20**	**$ 39,872.67**	**$ 48,816.59**	
UNBUNDLED RATES - PROPOSED																		
Distribution																		
Distribution Charge @ $38.17	$ 38	$ 38	$ 38	$ 38	$ 38	$ 38	$ 38	$ 38	$ 38	$ 38	$ 38	$ 38	$ 38	$ 38	$ 38	$ 38	$ 38	
All kW @ $4.83/kW	$ 1,207	$ 1,207	$ 1,207	$ 1,207	$ 1,207	$ 1,207	$ 1,207	$ 1,207	$ 1,207	$ 1,932	$ 1,932	$ 1,932	$ 1,932	$ 1,932	$ 1,932	$ 1,932	$ 1,932	
All rkVA @ $0.28 /rkVA	$ 22	$ 22	$ 22	$ 22	$ 22	$ 22	$ 22	$ 22	$ 22	$ 35	$ 35	$ 35	$ 35	$ 35	$ 35	$ 35	$ 35	
Sub-Total	$ 1,267	$ 1,267	$ 1,267	$ 1,267	$ 1,267	$ 1,267	$ 1,267	$ 1,267	$ 1,267	$ 2,005	$ 2,005	$ 2,005	$ 2,005	$ 2,005	$ 2,005	$ 2,005	$ 2,005	
Riders																		
Phase IV Energy Efficiency Charge @ 0.206 ¢/kWh	$ -	$ 52	$ 103	$ 155	$ 206	$ 258	$ 309	$ 376	$ 464	$ 82	$ 165	$ 247	$ 330	$ 412	$ 494	$ 602	$ 742	
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Default Service Support Charge @ -0.181 ¢/kWh	$ -	$ (45)	$ (91)	$ (136)	$ (181)	$ (226)	$ (272)	$ (330)	$ (407)	$ (72)	$ (145)	$ (217)	$ (290)	$ (362)	$ (434)	$ (529)	$ (652)	
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kV	$ -	$ 2	$ 3	$ 5	$ 6	$ 8	$ 9	$ 11	$ 14	$ 2	$ 5	$ 7	$ 10	$ 12	$ 14	$ 18	$ 22	
Sub-Total	$ -	$ 8	$ 16	$ 23	$ 31	$ 39	$ 46	$ 57	$ 70	$ 12	$ 25	$ 37	$ 50	$ 62	$ 74	$ 91	$ 112	
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
PTC/HPS Charge																		
All kWh @ $ 0.13109 /kWh	$ -	$ 3,277	$ 6,555	$ 9,832	$ 13,109	$ 16,386	$ 19,664	$ 23,924	$ 29,495	$ 5,244	$ 10,487	$ 15,731	$ 20,974	$ 26,218	$ 31,462	$ 38,278	$ 47,192	
Sub Total	$ 1,267.20	$ 4,552.20	$ 7,837.20	$ 11,122.20	$ 14,407.20	$ 17,692.20	$ 20,977.20	$ 25,247.70	$ 30,832.20	$ 7,260.61	$ 12,516.61	$ 17,772.61	$ 23,028.61	$ 28,284.61	$ 33,540.61	$ 40,373.41	$ 49,308.61	
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Total Bill	**$ 1,267.20**	**$ 4,552.20**	**$ 7,837.20**	**$ 11,122.20**	**$ 14,407.20**	**$ 17,692.20**	**$ 20,977.20**	**$ 25,247.70**	**$ 30,832.20**	**$ 7,260.61**	**$ 12,516.61**	**$ 17,772.61**	**$ 23,028.61**	**$ 28,284.61**	**$ 33,540.61**	**$ 40,373.41**	**$ 49,308.61**	
% Increase	**36.64%**	**7.98%**	**4.44%**	**3.06%**	**2.32%**	**1.86%**	**1.55%**	**1.27%**	**1.02%**	**7.92%**	**4.40%**	**3.03%**	**2.30%**	**1.85%**	**1.54%**	**1.26%**	**1.01%**	

Penn Power Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.		Current			Pro Forma				
		Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue	Revenue Change	Percent Change
	SCHEDULE GS-Large (General Service Large)	*[a]*	*[b]*	*[c]=[a]x[b]*	*[e]=[a]+[d]*	*[f]*	*[g]=[e]x[f]*	*[h]=[g]-[c]*	*[i]=[h]/[c]*
1	Distribution								
2	Customer Charge	1,733	$130.07	$ 225,440	1,733	$ 178.55	$ 309,470	$ 84,030	37.3%
3	Demand Charge (kW)								
4	All kW	855,254	$4.36	3,728,905	855,254	$ 5.99	5,118,807	1,389,902	37.3%
5	All rkVa	361,930	$ 0.20	72,386	361,930	$ 0.27	99,367	26,981	37.3%
6	Energy Charge (kWh)								
7	All kWh	322,711,741	$ -	-	322,711,741	$ -	-	-	0.0%
8	**Total Base Normalized Distribution Revenues**			**$ 4,026,731**			**$ 5,527,644**	**$ 1,500,913**	37.3%
9	Rider Charges								
10	Smart Meter Technologies Charge (Per Bill)	1,733	$ 4.85	$ 8,406	1,733	$ -	$ -	$ (8,406)	
11	TCJA Voluntary Surcharge		-3.39%	(136,506)		0.00%	-	136,506	-100.0%
12	STAS		-0.02%	(3,268)		0.00%	-	3,268	-100.0%
13	Distribution System Improvement Charge		7.50%	$ 315,417		0.00%	$ -	(315,417)	-100.0%
14	**Total Distribution Including Rider Charges**			**$ 4,210,779**			**$ 5,527,644**	**$ 1,316,865**	31.3%
15	Rider Charges								
16	Default Service Support Charge	697,558	$ (0.84200)	(587,343)	697,558	$ (0.84200)	(587,343)	-	0.0%
17	Universal Service Charge			-			-	-	0.0%
18	Solar Photovoltaic Requirements Charge	322,711,741	$ 0.00006	19,363	322,711,741	$ 0.00006	19,363	-	0.0%
19	Phase IV Energy Efficiency and Conservation Charge	697,558	$ 0.44000	306,925	697,558	$ 0.44000	306,925	-	0.0%
20	PTC/HPS Charge	322,711,741	$ 0.03839	12,388,904	322,711,741	$ 0.03839	12,388,904	-	0.0%
21	**Total Energy and Revenue**	322,711,741		**$ 16,338,627**	322,711,741		**$ 17,655,492**	**$ 1,316,865**	8.1%
22	Avg rate per kWh			$ 0.05063			$ 0.05471		
23	Proposed Increase						$ 1,316,865		
24	Percent Increase						8.06%		

Penn Power Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE GS - LARGE
With Demands of 500 - 1,000 KW
At Average Levels of kWh Use

KW Demand																		
Total kW	500	500	500	500	500	500	750	750	750	750	750	750	1,000	1,000	1,000	1,000	1,000	
Hrs Use	0	200	300	400	500	730	200	300	400	500	730	900	200	300	400	500	730	
REACTIVE DEMAND																		
rkVA	212	212	212	212	212	212	317	317	317	317	317	317	423	423	423	423	423	
ENERGY USAGE																		
Monthly Energy Usage	0	100,000	150,000	200,000	250,000	365,000	150,000	225,000	300,000	375,000	547,500	675,000	200,000	300,000	400,000	500,000	730,000	
Total Energy Usage	0	100,000	150,000	200,000	250,000	365,000	150,000	225,000	300,000	375,000	547,500	675,000	200,000	300,000	400,000	500,000	730,000	
Total Proposed Bill	$ 3,028.21	$ 6,873.21	$ 8,795.71	$ 10,718.21	$ 12,640.71	$ 17,062.46	$ 10,220.54	$ 13,104.29	$ 15,988.04	$ 18,871.79	$ 25,504.42	$ 30,406.79	$ 13,567.87	$ 17,412.87	$ 21,257.87	$ 25,102.87	$ 33,946.37	
Total Current Bill	2,263.35	6,107.58	8,029.70	9,951.81	11,873.93	16,294.79	9,091.24	11,974.41	14,857.59	17,740.76	24,372.06	29,273.45	12,074.89	15,919.13	19,763.36	23,607.59	32,449.32	
Increase ($)	$ 764.86	$ 765.63	$ 766.01	$ 766.40	$ 766.78	$ 767.67	$ 1,129.30	$ 1,129.88	$ 1,130.46	$ 1,131.03	$ 1,132.36	$ 1,133.34	$ 1,492.98	$ 1,493.74	$ 1,494.51	$ 1,495.28	$ 1,497.05	
Increase (%)	33.79%	12.54%	9.54%	7.70%	6.46%	4.71%	12.42%	9.44%	7.61%	6.38%	4.65%	3.87%	12.36%	9.38%	7.56%	6.33%	4.61%	
Overall Increase (%)	8.06%	8.06%	8.06%	8.06%	8.06%	8.06%	8.06%	8.06%	8.06%	8.06%	8.06%	8.06%	8.06%	8.06%	8.06%	8.06%	8.06%	
UNBUNDLED RATES - CURRENT																		
Distribution																		
Distribution Charge @ $130.07	$ 130	$ 130	$ 130	$ 130	$ 130	$ 130	$ 130	$ 130	$ 130	$ 130	$ 130	$ 130	$ 130	$ 130	$ 130	$ 130	$ 130	
All kW @ $4.36/kW	$ 2,180	$ 2,180	$ 2,180	$ 2,180	$ 2,180	$ 2,180	$ 3,270	$ 3,270	$ 3,270	$ 3,270	$ 3,270	$ 3,270	$ 4,360	$ 4,360	$ 4,360	$ 4,360	$ 4,360	
All rkVA @$ 0.20 /rkVA	$ 42	$ 42	$ 42	$ 42	$ 42	$ 42	$ 63	$ 63	$ 63	$ 63	$ 63	$ 63	$ 85	$ 85	$ 85	$ 85	$ 85	
Sub-Total	$ 2,352	$ 2,352	$ 2,352	$ 2,352	$ 2,352	$ 2,352	$ 3,464	$ 3,464	$ 3,464	$ 3,464	$ 3,464	$ 3,464	$ 4,575	$ 4,575	$ 4,575	$ 4,575	$ 4,575	
Riders																		
Phase IV Energy Efficiency Charge @ $ 0.44 /kW PLC	$ 220	$ 220	$ 220	$ 220	$ 220	$ 220	$ 330	$ 330	$ 330	$ 330	$ 330	$ 330	$ 440	$ 440	$ 440	$ 440	$ 440	
TCJA @ -3.390 %	$ (80)	$ (80)	$ (80)	$ (80)	$ (80)	$ (80)	$ (117)	$ (117)	$ (117)	$ (117)	$ (117)	$ (117)	$ (155)	$ (155)	$ (155)	$ (155)	$ (155)	
Smart Meter Charge @ $4.85	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	
Default Service Support Charge @$ -0.842 /kW NSPL	$ (421)	$ (421)	$ (421)	$ (421)	$ (421)	$ (421)	$ (632)	$ (632)	$ (632)	$ (632)	$ (632)	$ (632)	$ (842)	$ (842)	$ (842)	$ (842)	$ (842)	
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kv	$ -	$ 6	$ 9	$ 12	$ 15	$ 22	$ 9	$ 14	$ 18	$ 23	$ 33	$ 41	$ 12	$ 18	$ 24	$ 30	$ 44	
Sub-Total	$ (276)	$ (270)	$ (267)	$ (264)	$ (261)	$ (254)	$ (405)	$ (401)	$ (396)	$ (392)	$ (381)	$ (374)	$ (540)	$ (534)	$ (528)	$ (522)	$ (508)	
DSIC @ 7.500 %	$ 187	$ 187	$ 187	$ 187	$ 187	$ 187	$ 276	$ 276	$ 276	$ 276	$ 276	$ 276	$ 365	$ 365	$ 365	$ 365	$ 365	
PTC/HPS Charge																		
All kWh @ $ 0.03839 /kWh	$ -	$ 3,839	$ 5,759	$ 7,678	$ 9,598	$ 14,012	$ 5,759	$ 8,638	$ 11,517	$ 14,396	$ 21,019	$ 25,913	$ 7,678	$ 11,517	$ 15,356	$ 19,195	$ 28,025	
Sub Total	$ 2,263.80	$ 6,108.80	$ 8,031.30	$ 9,953.80	$ 11,876.30	$ 16,298.05	$ 9,093.06	$ 11,976.81	$ 14,860.56	$ 17,744.31	$ 24,376.93	$ 29,279.31	$ 12,077.31	$ 15,922.31	$ 19,767.31	$ 23,612.31	$ 32,455.81	
STAS @ -0.02 %	$ (0.45)	$ (1.22)	$ (1.61)	$ (1.99)	$ (2.38)	$ (3.26)	$ (1.82)	$ (2.40)	$ (2.97)	$ (3.55)	$ (4.88)	$ (5.86)	$ (2.42)	$ (3.18)	$ (3.95)	$ (4.72)	$ (6.49)	
Total Bill	**$ 2,263.35**	**$ 6,107.58**	**$ 8,029.70**	**$ 9,951.81**	**$ 11,873.93**	**$ 16,294.79**	**$ 9,091.24**	**$ 11,974.41**	**$ 14,857.59**	**$ 17,740.76**	**$ 24,372.06**	**$ 29,273.45**	**$ 12,074.89**	**$ 15,919.13**	**$ 19,763.36**	**$ 23,607.59**	**$ 32,449.32**	
UNBUNDLED RATES - PROPOSED																		
Distribution																		
Distribution Charge @ $178.55	$ 179	$ 179	$ 179	$ 179	$ 179	$ 179	$ 179	$ 179	$ 179	$ 179	$ 179	$ 179	$ 179	$ 179	$ 179	$ 179	$ 179	
All kW @ $5.99/kW	$ 2,993	$ 2,993	$ 2,993	$ 2,993	$ 2,993	$ 2,993	$ 4,489	$ 4,489	$ 4,489	$ 4,489	$ 4,489	$ 4,489	$ 5,985	$ 5,985	$ 5,985	$ 5,985	$ 5,985	
All rkVA @$ 0.27 /rkVA	$ 58	$ 58	$ 58	$ 58	$ 58	$ 58	$ 87	$ 87	$ 87	$ 87	$ 87	$ 87	$ 116	$ 116	$ 116	$ 116	$ 116	
Sub-Total	$ 3,229	$ 3,229	$ 3,229	$ 3,229	$ 3,229	$ 3,229	$ 4,755	$ 4,755	$ 4,755	$ 4,755	$ 4,755	$ 4,755	$ 6,280	$ 6,280	$ 6,280	$ 6,280	$ 6,280	
Riders																		
Phase IV Energy Efficiency Charge @ $ 0.44 /kW PLC	$ 220	$ 220	$ 220	$ 220	$ 220	$ 220	$ 330	$ 330	$ 330	$ 330	$ 330	$ 330	$ 440	$ 440	$ 440	$ 440	$ 440	
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Default Service Support Charge @$ -0.842 /kW NSPL	$ (421)	$ (421)	$ (421)	$ (421)	$ (421)	$ (421)	$ (632)	$ (632)	$ (632)	$ (632)	$ (632)	$ (632)	$ (842)	$ (842)	$ (842)	$ (842)	$ (842)	
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kv	$ -	$ 6	$ 9	$ 12	$ 15	$ 22	$ 9	$ 14	$ 18	$ 23	$ 33	$ 41	$ 12	$ 18	$ 24	$ 30	$ 44	
Sub-Total	$ (201)	$ (195)	$ (192)	$ (189)	$ (186)	$ (179)	$ (293)	$ (288)	$ (284)	$ (279)	$ (269)	$ (261)	$ (390)	$ (384)	$ (378)	$ (372)	$ (358)	
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
PTC/HPS Charge																		
All kWh @ $ 0.03839 /kWh	$ -	$ 3,839	$ 5,759	$ 7,678	$ 9,598	$ 14,012	$ 5,759	$ 8,638	$ 11,517	$ 14,396	$ 21,019	$ 25,913	$ 7,678	$ 11,517	$ 15,356	$ 19,195	$ 28,025	
Sub Total	$ 3,028.21	$ 6,873.21	$ 8,795.71	$ 10,718.21	$ 12,640.71	$ 17,062.46	$ 10,220.54	$ 13,104.29	$ 15,988.04	$ 18,871.79	$ 25,504.42	$ 30,406.79	$ 13,567.87	$ 17,412.87	$ 21,257.87	$ 25,102.87	$ 33,946.37	
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Total Bill	**$ 3,028.21**	**$ 6,873.21**	**$ 8,795.71**	**$ 10,718.21**	**$ 12,640.71**	**$ 17,062.46**	**$ 10,220.54**	**$ 13,104.29**	**$ 15,988.04**	**$ 18,871.79**	**$ 25,504.42**	**$ 30,406.79**	**$ 13,567.87**	**$ 17,412.87**	**$ 21,257.87**	**$ 25,102.87**	**$ 33,946.37**	
% Increase	**33.79%**	**12.54%**	**9.54%**	**7.70%**	**6.46%**	**4.71%**	**12.42%**	**9.44%**	**7.61%**	**6.38%**	**4.65%**	**3.87%**	**12.36%**	**9.38%**	**7.56%**	**6.33%**	**4.61%**	

Penn Power Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE GS - LARGE
With Demands of 1,500 - 3,000 KW
At Average Levels of kWh Use

KW Demand																		
Total kW	1,500	1,500	1,500	1,500	1,500	2,000	2,000	2,000	2,000	2,500	2,500	2,500	2,500	3,000	3,000	3,000	3,000	
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730	
REACTIVE DEMAND																		
rkVA	635	635	635	635	635	846	846	846	846	1,058	1,058	1,058	1,058	1,270	1,270	1,270	1,270	
ENERGY USAGE																		
Monthly Energy Usage	0	150,000	450,000	750,000	1,095,000	200,000	600,000	1,000,000	1,460,000	250,000	750,000	1,250,000	1,825,000	300,000	900,000	1,500,000	2,190,000	
Total Energy Usage	0	150,000	450,000	750,000	1,095,000	200,000	600,000	1,000,000	1,460,000	250,000	750,000	1,250,000	1,825,000	300,000	900,000	1,500,000	2,190,000	
Total Proposed Bill	$ 8,727.53	$ 14,495.03	$ 26,030.03	$ 37,565.03	$ 50,830.28	$ 19,267.19	$ 34,647.19	$ 50,027.19	$ 67,714.19	$ 24,039.35	$ 43,264.35	$ 62,489.35	$ 84,598.10	$ 28,811.51	$ 51,881.51	$ 74,951.51	$ 101,482.01	
Total Current Bill	6,509.51	12,275.86	23,808.55	35,341.25	48,603.84	16,321.06	31,697.98	47,074.90	64,758.37	20,366.25	39,587.41	58,808.56	80,912.89	24,411.45	47,476.83	70,542.22	97,067.41	
Increase ($)	$ 2,218.02	$ 2,219.17	$ 2,221.48	$ 2,223.78	$ 2,226.44	$ 2,946.13	$ 2,949.21	$ 2,952.28	$ 2,955.82	$ 3,673.10	$ 3,676.94	$ 3,680.79	$ 3,685.21	$ 4,400.06	$ 4,404.67	$ 4,409.29	$ 4,414.59	
Increase (%)	34.07%	18.08%	9.33%	6.29%	4.58%	18.05%	9.30%	6.27%	4.56%	18.04%	9.29%	6.26%	4.55%	18.02%	9.28%	6.25%	4.55%	
Overall Increase (%)	8.06%	8.06%	8.06%	8.06%	8.06%	8.06%	8.06%	8.06%	8.06%	8.06%	8.06%	8.06%	8.06%	8.06%	8.06%	8.06%	8.06%	
UNBUNDLED RATES - CURRENT																		
Distribution																		
Distribution Charge @ $130.07	$ 130	$ 130	$ 130	$ 130	$ 130	$ 130	$ 130	$ 130	$ 130	$ 130	$ 130	$ 130	$ 130	$ 130	$ 130	$ 130	$ 130	
All kW @ $4.36/kW	$ 6,540	$ 6,540	$ 6,540	$ 6,540	$ 6,540	$ 8,720	$ 8,720	$ 8,720	$ 8,720	$ 10,900	$ 10,900	$ 10,900	$ 10,900	$ 13,080	$ 13,080	$ 13,080	$ 13,080	
All rkVA @$ 0.20 /rkVA	$ 127	$ 127	$ 127	$ 127	$ 127	$ 169	$ 169	$ 169	$ 169	$ 212	$ 212	$ 212	$ 212	$ 254	$ 254	$ 254	$ 254	
Sub-Total	$ 6,797	$ 6,797	$ 6,797	$ 6,797	$ 6,797	$ 9,019	$ 9,019	$ 9,019	$ 9,019	$ 11,242	$ 11,242	$ 11,242	$ 11,242	$ 13,464	$ 13,464	$ 13,464	$ 13,464	
Riders																		
Phase IV Energy Efficiency Charge @ $ 0.44 /kW PLC	$ 660	$ 660	$ 660	$ 660	$ 660	$ 880	$ 880	$ 880	$ 880	$ 1,100	$ 1,100	$ 1,100	$ 1,100	$ 1,320	$ 1,320	$ 1,320	$ 1,320	
TCJA @ -3.390 %	$ (230)	$ (230)	$ (230)	$ (230)	$ (230)	$ (306)	$ (306)	$ (306)	$ (306)	$ (381)	$ (381)	$ (381)	$ (381)	$ (456)	$ (456)	$ (456)	$ (456)	
Smart Meter Charge @ $4.85	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	
Default Service Support Charge @$ -0.842 /kW NSPL	$ (1,263)	$ (1,263)	$ (1,263)	$ (1,263)	$ (1,263)	$ (1,684)	$ (1,684)	$ (1,684)	$ (1,684)	$ (2,105)	$ (2,105)	$ (2,105)	$ (2,105)	$ (2,526)	$ (2,526)	$ (2,526)	$ (2,526)	
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kv	$ -	$ 9	$ 27	$ 45	$ 66	$ 12	$ 36	$ 60	$ 88	$ 15	$ 45	$ 75	$ 110	$ 18	$ 54	$ 90	$ 131	
Sub-Total	$ (829)	$ (820)	$ (802)	$ (784)	$ (763)	$ (1,093)	$ (1,069)	$ (1,045)	$ (1,017)	$ (1,366)	$ (1,336)	$ (1,306)	$ (1,272)	$ (1,640)	$ (1,604)	$ (1,568)	$ (1,526)	
DSIC @ 7.500 %	$ 542	$ 542	$ 542	$ 542	$ 542	$ 720	$ 720	$ 720	$ 720	$ 897	$ 897	$ 897	$ 897	$ 1,075	$ 1,075	$ 1,075	$ 1,075	
PTC/HPS Charge																		
All kWh @ $ 0.03839 /kWh	$ -	$ 5,759	$ 17,276	$ 28,793	$ 42,037	$ 7,678	$ 23,034	$ 38,390	$ 56,049	$ 9,598	$ 28,793	$ 47,988	$ 70,062	$ 11,517	$ 34,551	$ 57,585	$ 84,074	
Sub Total	$ 6,510.82	$ 12,278.32	$ 23,813.32	$ 35,348.32	$ 48,613.57	$ 16,324.32	$ 31,704.32	$ 47,084.32	$ 64,771.32	$ 20,370.33	$ 39,595.33	$ 58,820.33	$ 80,929.08	$ 24,416.33	$ 47,486.33	$ 70,556.33	$ 97,086.83	
STAS @ -0.02 %	$ (1.30)	$ (2.46)	$ (4.76)	$ (7.07)	$ (9.72)	$ (3.26)	$ (6.34)	$ (9.42)	$ (12.95)	$ (4.07)	$ (7.92)	$ (11.76)	$ (16.19)	$ (4.88)	$ (9.50)	$ (14.11)	$ (19.42)	
Total Bill	**$ 6,509.51**	**$ 12,275.86**	**$ 23,808.55**	**$ 35,341.25**	**$ 48,603.84**	**$ 16,321.06**	**$ 31,697.98**	**$ 47,074.90**	**$ 64,758.37**	**$ 20,366.25**	**$ 39,587.41**	**$ 58,808.56**	**$ 80,912.89**	**$ 24,411.45**	**$ 47,476.83**	**$ 70,542.22**	**$ 97,067.41**	
UNBUNDLED RATES - PROPOSED																		
Distribution																		
Distribution Charge @ $178.55	$ 179	$ 179	$ 179	$ 179	$ 179	$ 179	$ 179	$ 179	$ 179	$ 179	$ 179	$ 179	$ 179	$ 179	$ 179	$ 179	$ 179	
All kW @ $5.99/kW	$ 8,978	$ 8,978	$ 8,978	$ 8,978	$ 8,978	$ 11,970	$ 11,970	$ 11,970	$ 11,970	$ 14,963	$ 14,963	$ 14,963	$ 14,963	$ 17,955	$ 17,955	$ 17,955	$ 17,955	
All rkVA @$ 0.27 /rkVA	$ 174	$ 174	$ 174	$ 174	$ 174	$ 232	$ 232	$ 232	$ 232	$ 290	$ 290	$ 290	$ 290	$ 349	$ 349	$ 349	$ 349	
Sub-Total	$ 9,331	$ 9,331	$ 9,331	$ 9,331	$ 9,331	$ 12,381	$ 12,381	$ 12,381	$ 12,381	$ 15,432	$ 15,432	$ 15,432	$ 15,432	$ 18,483	$ 18,483	$ 18,483	$ 18,483	
Riders																		
Phase IV Energy Efficiency Charge @ $ 0.44 /kW PLC	$ 660	$ 660	$ 660	$ 660	$ 660	$ 880	$ 880	$ 880	$ 880	$ 1,100	$ 1,100	$ 1,100	$ 1,100	$ 1,320	$ 1,320	$ 1,320	$ 1,320	
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Default Service Support Charge @$ -0.842 /kW NSPL	$ (1,263)	$ (1,263)	$ (1,263)	$ (1,263)	$ (1,263)	$ (1,684)	$ (1,684)	$ (1,684)	$ (1,684)	$ (2,105)	$ (2,105)	$ (2,105)	$ (2,105)	$ (2,526)	$ (2,526)	$ (2,526)	$ (2,526)	
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kv	$ -	$ 9	$ 27	$ 45	$ 66	$ 12	$ 36	$ 60	$ 88	$ 15	$ 45	$ 75	$ 110	$ 18	$ 54	$ 90	$ 131	
Sub-Total	$ (603)	$ (594)	$ (576)	$ (558)	$ (537)	$ (792)	$ (768)	$ (744)	$ (716)	$ (990)	$ (960)	$ (930)	$ (896)	$ (1,188)	$ (1,152)	$ (1,116)	$ (1,075)	
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
PTC/HPS Charge																		
All kWh @ $ 0.03839 /kWh	$ -	$ 5,759	$ 17,276	$ 28,793	$ 42,037	$ 7,678	$ 23,034	$ 38,390	$ 56,049	$ 9,598	$ 28,793	$ 47,988	$ 70,062	$ 11,517	$ 34,551	$ 57,585	$ 84,074	
Sub Total	$ 8,727.53	$ 14,495.03	$ 26,030.03	$ 37,565.03	$ 50,830.28	$ 19,267.19	$ 34,647.19	$ 50,027.19	$ 67,714.19	$ 24,039.35	$ 43,264.35	$ 62,489.35	$ 84,598.10	$ 28,811.51	$ 51,881.51	$ 74,951.51	$ 101,482.01	
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Total Bill	**$ 8,727.53**	**$ 14,495.03**	**$ 26,030.03**	**$ 37,565.03**	**$ 50,830.28**	**$ 19,267.19**	**$ 34,647.19**	**$ 50,027.19**	**$ 67,714.19**	**$ 24,039.35**	**$ 43,264.35**	**$ 62,489.35**	**$ 84,598.10**	**$ 28,811.51**	**$ 51,881.51**	**$ 74,951.51**	**$ 101,482.01**	
% Increase	**34.07%**	**18.08%**	**9.33%**	**6.29%**	**4.58%**	**18.05%**	**9.30%**	**6.27%**	**4.56%**	**18.04%**	**9.29%**	**6.26%**	**4.55%**	**18.02%**	**9.28%**	**6.25%**	**4.55%**	

Penn Power Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.		Current			Pro Forma				
		Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue	Revenue Change	Percent Change
	SCHEDULE GP (General Primary Service)	*[a]*	*[b]*	*[c]=[a]x[b]*	*[e]=[a]+[d]*	*[f]*	*[g]=[e]x[f]*	*[h]=[g]-[c]*	*[i]=[h]/[c]*
1	Distribution								
2	Customer Charge	1,508	$114.35	$ 172,416	1,508	$ 166.61	$ 251,210	$78,794	45.7%
3	Demand Charge (kW)								
4	All kW	920,483	$4.34	3,994,896	920,483	$ 6.32	5,820,565	$1,825,669	45.7%
5	All rkVa	407,787	$ 0.20	81,557	407,787	$ 0.29	118,829	$37,272	45.7%
6	Backup Demand kW						-	$0	0.0%
7	Energy Charge (kWh)								
8	All kWh	393,669,651	$ -	-	393,669,651	$ -	-	$0	0.0%
9	**Total Base Normalized Distribution Revenues**			**$ 4,248,869**			**$ 6,190,604**	$1,941,735	45.7%
10	Rider Charges								
11	Smart Meter Technologies Charge (Per Bill)	1,508	$ 4.85	$ 7,313	1,508	$ -	$ -	($7,313)	
12	TCJA Voluntary Surcharge		-3.39%	(144,037)		0.00%	-	144,037	-100.0%
13	STAS		-0.02%	(3,855)		0.00%	-	3,855	-100.0%
14	Distribution System Improvement Charge		7.50%	$ 333,459		0.00%	$ -	($333,459)	-100.0%
15	**Total Distribution Including Rider Charges**			**$ 4,441,749**			**$ 6,190,604**	$1,748,855	39.4%
16	Rider Charges								
17	Default Service Support Charge	759,047	$ (0.84200)	(639,118)	759,047	$ (0.84200)	(639,118)	-	0.0%
18	Universal Service Charge			-			-	-	0.0%
19	Solar Photovoltaic Requirements Charge	393,669,651	$ 0.00006	23,620	393,669,651	$ 0.00006	23,620	-	0.0%
20	Phase IV Energy Efficiency and Conservation Charge	759,047	$ 0.44000	333,981	759,047	$ 0.44000	333,981	-	0.0%
21	PTC/HPS Charge	393,669,651	$ 0.03839	15,112,978	393,669,651	$ 0.03839	15,112,978	-	0.0%
22	**Total Energy and Revenue**	393,669,651		**$ 19,273,210**	393,669,651		**$ 21,022,065**	**$ 1,748,855**	9.1%
23	Avg rate per kWh			$ 0.04896			$ 0.05340		
24	Proposed Increase						$ 1,748,855		
25	Percent Increase						9.07%		

Penn Power Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE GP
With Demands of 25 - 150 KW
At Average Levels of kWh Use

KW Demand																		
Total kW	25	25	25	25	25	50	50	50	50	100	100	100	100	150	150	150	150	
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730	
REACTIVE DEMAND																		
rkVA	11	11	11	11	11	22	22	22	22	44	44	44	44	66	66	66	66	
ENERGY USAGE																		
Monthly Energy Usage	0	2,500	7,500	12,500	18,250	5,000	15,000	25,000	36,500	10,000	30,000	50,000	73,000	15,000	45,000	75,000	109,500	
Total Energy Usage	0	2,500	7,500	12,500	18,250	5,000	15,000	25,000	36,500	10,000	30,000	50,000	73,000	15,000	45,000	75,000	109,500	
Total Proposed Bill	$ 317.87	$ 413.99	$ 606.24	$ 798.49	$ 1,019.58	$ 661.38	$ 1,045.88	$ 1,430.38	$ 1,872.56	$ 1,156.16	$ 1,925.16	$ 2,694.16	$ 3,578.51	$ 1,650.93	$ 2,804.43	$ 3,957.93	$ 5,284.45	
Total Current Bill	229.69	325.79	518.00	710.21	931.26	527.64	912.06	1,296.48	1,738.57	931.32	1,700.17	2,469.01	3,353.19	1,335.01	2,488.28	3,641.55	4,967.81	
Increase ($)	$ 88.18	$ 88.20	$ 88.24	$ 88.28	$ 88.32	$ 133.75	$ 133.82	$ 133.90	$ 133.99	$ 224.83	$ 224.99	$ 225.14	$ 225.32	$ 315.92	$ 316.15	$ 316.38	$ 316.65	
Increase (%)	38.39%	27.07%	17.03%	12.43%	9.48%	25.35%	14.67%	10.33%	7.71%	24.14%	13.23%	9.12%	6.72%	23.66%	12.71%	8.69%	6.37%	
Overall Increase (%)	9.07%	9.07%	9.07%	9.07%	9.07%	9.07%	9.07%	9.07%	9.07%	9.07%	9.07%	9.07%	9.07%	9.07%	9.07%	9.07%	9.07%	
UNBUNDLED RATES - CURRENT																		
Distribution																		
Distribution Charge @ $114.35	$ 114	$ 114	$ 114	$ 114	$ 114	$ 114	$ 114	$ 114	$ 114	$ 114	$ 114	$ 114	$ 114	$ 114	$ 114	$ 114	$ 114	
All kW @ $4.34/kW	$ 109	$ 109	$ 109	$ 109	$ 109	$ 217	$ 217	$ 217	$ 217	$ 434	$ 434	$ 434	$ 434	$ 651	$ 651	$ 651	$ 651	
All rkVA @$ 0.20 /rkVA	$ 2	$ 2	$ 2	$ 2	$ 2	$ 4	$ 4	$ 4	$ 4	$ 9	$ 9	$ 9	$ 9	$ 13	$ 13	$ 13	$ 13	
Sub-Total	$ 225	$ 225	$ 225	$ 225	$ 225	$ 336	$ 336	$ 336	$ 336	$ 557	$ 557	$ 557	$ 557	$ 779	$ 779	$ 779	$ 779	
Riders																		
Phase IV Energy Efficiency Charge @ $ 0.44 /kW PLC	$ 11	$ 11	$ 11	$ 11	$ 11	$ 22	$ 22	$ 22	$ 22	$ 44	$ 44	$ 44	$ 44	$ 66	$ 66	$ 66	$ 66	
TCJA @ -3.390 %	$ (8)	$ (8)	$ (8)	$ (8)	$ (8)	$ (11)	$ (11)	$ (11)	$ (11)	$ (19)	$ (19)	$ (19)	$ (19)	$ (26)	$ (26)	$ (26)	$ (26)	
Smart Meter Charge @ $4.85	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	
Default Service Support Charge @$ -0.842 /kW NSPL	$ (21)	$ (21)	$ (21)	$ (21)	$ (21)	$ (42)	$ (42)	$ (42)	$ (42)	$ (84)	$ (84)	$ (84)	$ (84)	$ (126)	$ (126)	$ (126)	$ (126)	
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kv	$ -	$ 0	$ 0	$ 1	$ 1	$ 0	$ 1	$ 2	$ 2	$ 1	$ 2	$ 3	$ 4	$ 1	$ 3	$ 5	$ 7	
Sub-Total	$ (13)	$ (13)	$ (12)	$ (12)	$ (12)	$ (26)	$ (26)	$ (25)	$ (24)	$ (54)	$ (52)	$ (51)	$ (50)	$ (81)	$ (79)	$ (77)	$ (75)	
DSIC @ 7.500 %	$ 17	$ 17	$ 17	$ 17	$ 17	$ 26	$ 26	$ 26	$ 26	$ 44	$ 44	$ 44	$ 44	$ 62	$ 62	$ 62	$ 62	
PTC/HPS Charge																		
All kWh @ $ 0.03839 /kWh	$ -	$ 96	$ 288	$ 480	$ 701	$ 192	$ 576	$ 960	$ 1,401	$ 384	$ 1,152	$ 1,920	$ 2,802	$ 576	$ 1,728	$ 2,879	$ 4,204	
Sub Total	$ 229.73	$ 325.86	$ 518.11	$ 710.36	$ 931.44	$ 527.74	$ 912.24	$ 1,296.74	$ 1,738.92	$ 931.51	$ 1,700.51	$ 2,469.51	$ 3,353.86	$ 1,335.28	$ 2,488.78	$ 3,642.28	$ 4,968.80	
STAS @ -0.02 %	$ (0.05)	$ (0.07)	$ (0.10)	$ (0.14)	$ (0.19)	$ (0.11)	$ (0.18)	$ (0.26)	$ (0.35)	$ (0.19)	$ (0.34)	$ (0.49)	$ (0.67)	$ (0.27)	$ (0.50)	$ (0.73)	$ (0.99)	
Total Bill	**$ 229.69**	**$ 325.79**	**$ 518.00**	**$ 710.21**	**$ 931.26**	**$ 527.64**	**$ 912.06**	**$ 1,296.48**	**$ 1,738.57**	**$ 931.32**	**$ 1,700.17**	**$ 2,469.01**	**$ 3,353.19**	**$ 1,335.01**	**$ 2,488.28**	**$ 3,641.55**	**$ 4,967.81**	
UNBUNDLED RATES - PROPOSED																		
Distribution																		
Distribution Charge @ $166.61	$ 167	$ 167	$ 167	$ 167	$ 167	$ 167	$ 167	$ 167	$ 167	$ 167	$ 167	$ 167	$ 167	$ 167	$ 167	$ 167	$ 167	
All kW @ $6.32/kW	$ 158	$ 158	$ 158	$ 158	$ 158	$ 316	$ 316	$ 316	$ 316	$ 632	$ 632	$ 632	$ 632	$ 949	$ 949	$ 949	$ 949	
All rkVA @$ 0.29 /rkVA	$ 3	$ 3	$ 3	$ 3	$ 3	$ 6	$ 6	$ 6	$ 6	$ 13	$ 13	$ 13	$ 13	$ 19	$ 19	$ 19	$ 19	
Sub-Total	$ 328	$ 328	$ 328	$ 328	$ 328	$ 489	$ 489	$ 489	$ 489	$ 812	$ 812	$ 812	$ 812	$ 1,134	$ 1,134	$ 1,134	$ 1,134	
Riders																		
Phase IV Energy Efficiency Charge @ $ 0.44 /kW PLC	$ 11	$ 11	$ 11	$ 11	$ 11	$ 22	$ 22	$ 22	$ 22	$ 44	$ 44	$ 44	$ 44	$ 66	$ 66	$ 66	$ 66	
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Default Service Support Charge @$ -0.842 /kW NSPL	$ (21)	$ (21)	$ (21)	$ (21)	$ (21)	$ (42)	$ (42)	$ (42)	$ (42)	$ (84)	$ (84)	$ (84)	$ (84)	$ (126)	$ (126)	$ (126)	$ (126)	
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kv	$ -	$ 0	$ 0	$ 1	$ 1	$ 0	$ 1	$ 2	$ 2	$ 1	$ 2	$ 3	$ 4	$ 1	$ 3	$ 5	$ 7	
Sub-Total	$ (10)	$ (10)	$ (10)	$ (9)	$ (9)	$ (20)	$ (19)	$ (19)	$ (18)	$ (40)	$ (38)	$ (37)	$ (36)	$ (59)	$ (58)	$ (56)	$ (54)	
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
PTC/HPS Charge																		
All kWh @ $ 0.03839 /kWh	$ -	$ 96	$ 288	$ 480	$ 701	$ 192	$ 576	$ 960	$ 1,401	$ 384	$ 1,152	$ 1,920	$ 2,802	$ 576	$ 1,728	$ 2,879	$ 4,204	
Sub Total	$ 317.87	$ 413.99	$ 606.24	$ 798.49	$ 1,019.58	$ 661.38	$ 1,045.88	$ 1,430.38	$ 1,872.56	$ 1,156.16	$ 1,925.16	$ 2,694.16	$ 3,578.51	$ 1,650.93	$ 2,804.43	$ 3,957.93	$ 5,284.45	
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Total Bill	**$ 317.87**	**$ 413.99**	**$ 606.24**	**$ 798.49**	**$ 1,019.58**	**$ 661.38**	**$ 1,045.88**	**$ 1,430.38**	**$ 1,872.56**	**$ 1,156.16**	**$ 1,925.16**	**$ 2,694.16**	**$ 3,578.51**	**$ 1,650.93**	**$ 2,804.43**	**$ 3,957.93**	**$ 5,284.45**	
% Increase	**38.39%**	**27.07%**	**17.03%**	**12.43%**	**9.48%**	**25.35%**	**14.67%**	**10.33%**	**7.71%**	**24.14%**	**13.23%**	**9.12%**	**6.72%**	**23.66%**	**12.71%**	**8.69%**	**6.37%**	

Penn Power Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE GP
With Demands of 250 - 1,000 KW
At Average Levels of kWh Use

KW Demand																		
Total kW	250	250	250	250	250	500	500	500	500	750	750	750	750	1,000	1,000	1,000	1,000	
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730	
REACTIVE DEMAND																		
rkVA	111	111	111	111	111	222	222	222	222	332	332	332	332	443	443	443	443	
ENERGY USAGE																		
Monthly Energy Usage	0	25,000	75,000	125,000	182,500	50,000	150,000	250,000	365,000	75,000	225,000	375,000	547,500	100,000	300,000	500,000	730,000	
Total Energy Usage	0	25,000	75,000	125,000	182,500	50,000	150,000	250,000	365,000	75,000	225,000	375,000	547,500	100,000	300,000	500,000	730,000	
Total Proposed Bill	$ 1,679.23	$ 2,640.48	$ 4,562.98	$ 6,485.48	$ 8,696.35	$ 5,114.35	$ 8,959.35	$ 12,804.35	$ 17,226.10	$ 7,588.22	$ 13,355.72	$ 19,123.22	$ 25,755.84	$ 10,062.08	$ 17,752.08	$ 25,442.08	$ 34,285.58	
Total Current Bill	1,181.33	2,142.38	4,064.50	5,986.61	8,197.05	4,160.82	8,005.05	11,849.28	16,270.15	6,179.26	11,945.60	17,711.95	24,343.25	8,197.69	15,886.15	23,574.62	32,416.35	
Increase ($)	$ 497.90	$ 498.09	$ 498.48	$ 498.86	$ 499.30	$ 953.53	$ 954.30	$ 955.06	$ 955.95	$ 1,408.96	$ 1,410.11	$ 1,411.27	$ 1,412.59	$ 1,864.39	$ 1,865.93	$ 1,867.47	$ 1,869.24	
Increase (%)	42.15%	23.25%	12.26%	8.33%	6.09%	22.92%	11.92%	8.06%	5.88%	22.80%	11.80%	7.97%	5.80%	22.74%	11.75%	7.92%	5.77%	
Overall Increase (%)	9.07%	9.07%	9.07%	9.07%	9.07%	9.07%	9.07%	9.07%	9.07%	9.07%	9.07%	9.07%	9.07%	9.07%	9.07%	9.07%	9.07%	
UNBUNDLED RATES - CURRENT																		
Distribution																		
Distribution Charge @ $114.35	$ 114	$ 114	$ 114	$ 114	$ 114	$ 114	$ 114	$ 114	$ 114	$ 114	$ 114	$ 114	$ 114	$ 114	$ 114	$ 114	$ 114	
All kW @ $4.34/kW	$ 1,085	$ 1,085	$ 1,085	$ 1,085	$ 1,085	$ 2,170	$ 2,170	$ 2,170	$ 2,170	$ 3,255	$ 3,255	$ 3,255	$ 3,255	$ 4,340	$ 4,340	$ 4,340	$ 4,340	
All rkVA @$ 0.20 /rkVA	$ 22	$ 22	$ 22	$ 22	$ 22	$ 44	$ 44	$ 44	$ 44	$ 66	$ 66	$ 66	$ 66	$ 89	$ 89	$ 89	$ 89	
Sub-Total	$ 1,222	$ 1,222	$ 1,222	$ 1,222	$ 1,222	$ 2,329	$ 2,329	$ 2,329	$ 2,329	$ 3,436	$ 3,436	$ 3,436	$ 3,436	$ 4,543	$ 4,543	$ 4,543	$ 4,543	
Riders																		
Phase IV Energy Efficiency Charge @ $ 0.44 /kW PLC	$ 110	$ 110	$ 110	$ 110	$ 110	$ 220	$ 220	$ 220	$ 220	$ 330	$ 330	$ 330	$ 330	$ 440	$ 440	$ 440	$ 440	
TCJA @ -3.390 %	$ (41)	$ (41)	$ (41)	$ (41)	$ (41)	$ (79)	$ (79)	$ (79)	$ (79)	$ (116)	$ (116)	$ (116)	$ (116)	$ (154)	$ (154)	$ (154)	$ (154)	
Smart Meter Charge @ $4.85	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	
Default Service Support Charge @$ -0.842 /kW NSPL	$ (211)	$ (211)	$ (211)	$ (211)	$ (211)	$ (421)	$ (421)	$ (421)	$ (421)	$ (632)	$ (632)	$ (632)	$ (632)	$ (842)	$ (842)	$ (842)	$ (842)	
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kv	$ -	$ 2	$ 5	$ 8	$ 11	$ 3	$ 9	$ 15	$ 22	$ 5	$ 14	$ 23	$ 33	$ 6	$ 18	$ 30	$ 44	
Sub-Total	$ (137)	$ (136)	$ (133)	$ (130)	$ (126)	$ (272)	$ (266)	$ (260)	$ (253)	$ (409)	$ (400)	$ (391)	$ (380)	$ (545)	$ (533)	$ (521)	$ (507)	
DSIC @ 7.500 %	$ 97	$ 97	$ 97	$ 97	$ 97	$ 186	$ 186	$ 186	$ 186	$ 274	$ 274	$ 274	$ 274	$ 363	$ 363	$ 363	$ 363	
PTC/HPS Charge																		
All kWh @ $ 0.03839 /kWh	$ -	$ 960	$ 2,879	$ 4,799	$ 7,006	$ 1,920	$ 5,759	$ 9,598	$ 14,012	$ 2,879	$ 8,638	$ 14,396	$ 21,019	$ 3,839	$ 11,517	$ 19,195	$ 28,025	
Sub Total	$ 1,181.56	$ 2,142.81	$ 4,065.31	$ 5,987.81	$ 8,198.69	$ 4,161.65	$ 8,006.65	$ 11,851.65	$ 16,273.40	$ 6,180.49	$ 11,947.99	$ 17,715.49	$ 24,348.12	$ 8,199.33	$ 15,889.33	$ 23,579.33	$ 32,422.83	
STAS @ -0.02 %	$ (0.24)	$ (0.43)	$ (0.81)	$ (1.20)	$ (1.64)	$ (0.83)	$ (1.60)	$ (2.37)	$ (3.25)	$ (1.24)	$ (2.39)	$ (3.54)	$ (4.87)	$ (1.64)	$ (3.18)	$ (4.72)	$ (6.48)	
Total Bill	**$ 1,181.33**	**$ 2,142.38**	**$ 4,064.50**	**$ 5,986.61**	**$ 8,197.05**	**$ 4,160.82**	**$ 8,005.05**	**$ 11,849.28**	**$ 16,270.15**	**$ 6,179.26**	**$ 11,945.60**	**$ 17,711.95**	**$ 24,343.25**	**$ 8,197.69**	**$ 15,886.15**	**$ 23,574.62**	**$ 32,416.35**	
UNBUNDLED RATES - PROPOSED																		
Distribution																		
Distribution Charge @ $166.61	$ 167	$ 167	$ 167	$ 167	$ 167	$ 167	$ 167	$ 167	$ 167	$ 167	$ 167	$ 167	$ 167	$ 167	$ 167	$ 167	$ 167	
All kW @ $6.32/kW	$ 1,581	$ 1,581	$ 1,581	$ 1,581	$ 1,581	$ 3,162	$ 3,162	$ 3,162	$ 3,162	$ 4,743	$ 4,743	$ 4,743	$ 4,743	$ 6,323	$ 6,323	$ 6,323	$ 6,323	
All rkVA @$ 0.29 /rkVA	$ 32	$ 32	$ 32	$ 32	$ 32	$ 65	$ 65	$ 65	$ 65	$ 97	$ 97	$ 97	$ 97	$ 129	$ 129	$ 129	$ 129	
Sub-Total	$ 1,780	$ 1,780	$ 1,780	$ 1,780	$ 1,780	$ 3,393	$ 3,393	$ 3,393	$ 3,393	$ 5,006	$ 5,006	$ 5,006	$ 5,006	$ 6,619	$ 6,619	$ 6,619	$ 6,619	
Riders																		
Phase IV Energy Efficiency Charge @ $ 0.44 /kW PLC	$ 110	$ 110	$ 110	$ 110	$ 110	$ 220	$ 220	$ 220	$ 220	$ 330	$ 330	$ 330	$ 330	$ 440	$ 440	$ 440	$ 440	
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Default Service Support Charge @$ -0.842 /kW NSPL	$ (211)	$ (211)	$ (211)	$ (211)	$ (211)	$ (421)	$ (421)	$ (421)	$ (421)	$ (632)	$ (632)	$ (632)	$ (632)	$ (842)	$ (842)	$ (842)	$ (842)	
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kv	$ -	$ 2	$ 5	$ 8	$ 11	$ 3	$ 9	$ 15	$ 22	$ 5	$ 14	$ 23	$ 33	$ 6	$ 18	$ 30	$ 44	
Sub-Total	$ (101)	$ (99)	$ (96)	$ (93)	$ (90)	$ (198)	$ (192)	$ (186)	$ (179)	$ (297)	$ (288)	$ (279)	$ (269)	$ (396)	$ (384)	$ (372)	$ (358)	
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
PTC/HPS Charge																		
All kWh @ $ 0.03839 /kWh	$ -	$ 960	$ 2,879	$ 4,799	$ 7,006	$ 1,920	$ 5,759	$ 9,598	$ 14,012	$ 2,879	$ 8,638	$ 14,396	$ 21,019	$ 3,839	$ 11,517	$ 19,195	$ 28,025	
Sub Total	$ 1,679.23	$ 2,640.48	$ 4,562.98	$ 6,485.48	$ 8,696.35	$ 5,114.35	$ 8,959.35	$ 12,804.35	$ 17,226.10	$ 7,588.22	$ 13,355.72	$ 19,123.22	$ 25,755.84	$ 10,062.08	$ 17,752.08	$ 25,442.08	$ 34,285.58	
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Total Bill	**$ 1,679.23**	**$ 2,640.48**	**$ 4,562.98**	**$ 6,485.48**	**$ 8,696.35**	**$ 5,114.35**	**$ 8,959.35**	**$ 12,804.35**	**$ 17,226.10**	**$ 7,588.22**	**$ 13,355.72**	**$ 19,123.22**	**$ 25,755.84**	**$ 10,062.08**	**$ 17,752.08**	**$ 25,442.08**	**$ 34,285.58**	
% Increase	**42.15%**	**23.25%**	**12.26%**	**8.33%**	**6.09%**	**22.92%**	**11.92%**	**8.06%**	**5.88%**	**22.80%**	**11.80%**	**7.97%**	**5.80%**	**22.74%**	**11.75%**	**7.92%**	**5.77%**	

Penn Power Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE GP
With Demands of 1,500 - 3,000 KW
At Average Levels of kWh Use

KW Demand																		
Total kW	1,500	1,500	1,500	1,500	1,500	2,000	2,000	2,000	2,000	2,500	2,500	2,500	2,500	3,000	3,000	3,000	3,000	
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730	
REACTIVE DEMAND																		
rkVA	665	665	665	665	665	886	886	886	886	1,108	1,108	1,108	1,108	1,329	1,329	1,329	1,329	
ENERGY USAGE																		
Monthly Energy Usage	0	150,000	450,000	750,000	1,095,000	200,000	600,000	1,000,000	1,460,000	250,000	750,000	1,250,000	1,825,000	300,000	900,000	1,500,000	2,190,000	
Total Energy Usage	0	150,000	450,000	750,000	1,095,000	200,000	600,000	1,000,000	1,460,000	250,000	750,000	1,250,000	1,825,000	300,000	900,000	1,500,000	2,190,000	
Total Proposed Bill	$ 9,242.32	$ 15,009.82	$ 26,544.82	$ 38,079.82	$ 51,345.07	$ 19,957.56	$ 35,337.56	$ 50,717.56	$ 68,404.56	$ 24,905.30	$ 44,130.30	$ 63,355.30	$ 85,464.05	$ 29,853.04	$ 52,923.04	$ 75,993.04	$ 102,523.54	
Total Current Bill	6,468.22	12,234.56	23,767.26	35,299.95	48,562.55	16,271.44	31,648.36	47,025.28	64,708.75	20,308.31	39,529.46	58,750.62	80,854.95	24,345.18	47,410.57	70,475.95	97,001.14	
Increase ($)	$ 2,774.11	$ 2,775.26	$ 2,777.57	$ 2,779.87	$ 2,782.53	$ 3,686.13	$ 3,689.20	$ 3,692.28	$ 3,695.82	$ 4,596.99	$ 4,600.84	$ 4,604.68	$ 4,609.10	$ 5,507.86	$ 5,512.47	$ 5,517.09	$ 5,522.39	
Increase (%)	42.89%	22.68%	11.69%	7.88%	5.73%	22.65%	11.66%	7.85%	5.71%	22.64%	11.64%	7.84%	5.70%	22.62%	11.63%	7.83%	5.69%	
Overall Increase (%)	9.07%	9.07%	9.07%	9.07%	9.07%	9.07%	9.07%	9.07%	9.07%	9.07%	9.07%	9.07%	9.07%	9.07%	9.07%	9.07%	9.07%	
UNBUNDLED RATES - CURRENT																		
Distribution																		
Distribution Charge @ $114.35	$ 114	$ 114	$ 114	$ 114	$ 114	$ 114	$ 114	$ 114	$ 114	$ 114	$ 114	$ 114	$ 114	$ 114	$ 114	$ 114	$ 114	
All kW @ $4.34/kW	$ 6,510	$ 6,510	$ 6,510	$ 6,510	$ 6,510	$ 8,680	$ 8,680	$ 8,680	$ 8,680	$ 10,850	$ 10,850	$ 10,850	$ 10,850	$ 13,020	$ 13,020	$ 13,020	$ 13,020	
All rkVA @$ 0.20 /rkVA	$ 133	$ 133	$ 133	$ 133	$ 133	$ 177	$ 177	$ 177	$ 177	$ 222	$ 222	$ 222	$ 222	$ 266	$ 266	$ 266	$ 266	
Sub-Total	$ 6,757	$ 6,757	$ 6,757	$ 6,757	$ 6,757	$ 8,972	$ 8,972	$ 8,972	$ 8,972	$ 11,186	$ 11,186	$ 11,186	$ 11,186	$ 13,400	$ 13,400	$ 13,400	$ 13,400	
Riders																		
Phase IV Energy Efficiency Charge @ $ 0.44 /kW PLC	$ 660	$ 660	$ 660	$ 660	$ 660	$ 880	$ 880	$ 880	$ 880	$ 1,100	$ 1,100	$ 1,100	$ 1,100	$ 1,320	$ 1,320	$ 1,320	$ 1,320	
TCJA @ -3.390 %	$ (229)	$ (229)	$ (229)	$ (229)	$ (229)	$ (304)	$ (304)	$ (304)	$ (304)	$ (379)	$ (379)	$ (379)	$ (379)	$ (454)	$ (454)	$ (454)	$ (454)	
Smart Meter Charge @ $4.85	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	
Default Service Support Charge @$ -0.842 /kW NSPL	$ (1,263)	$ (1,263)	$ (1,263)	$ (1,263)	$ (1,263)	$ (1,684)	$ (1,684)	$ (1,684)	$ (1,684)	$ (2,105)	$ (2,105)	$ (2,105)	$ (2,105)	$ (2,526)	$ (2,526)	$ (2,526)	$ (2,526)	
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kv	$ -	$ 9	$ 27	$ 45	$ 66	$ 12	$ 36	$ 60	$ 88	$ 15	$ 45	$ 75	$ 110	$ 18	$ 54	$ 90	$ 131	
Sub-Total	$ (827)	$ (818)	$ (800)	$ (782)	$ (762)	$ (1,091)	$ (1,067)	$ (1,043)	$ (1,016)	$ (1,364)	$ (1,334)	$ (1,304)	$ (1,270)	$ (1,637)	$ (1,601)	$ (1,565)	$ (1,524)	
DSIC @ 7.500 %	$ 539	$ 539	$ 539	$ 539	$ 539	$ 716	$ 716	$ 716	$ 716	$ 893	$ 893	$ 893	$ 893	$ 1,070	$ 1,070	$ 1,070	$ 1,070	
PTC/HPS Charge																		
All kWh @ $ 0.03839 /kWh	$ -	$ 5,759	$ 17,276	$ 28,793	$ 42,037	$ 7,678	$ 23,034	$ 38,390	$ 56,049	$ 9,598	$ 28,793	$ 47,988	$ 70,062	$ 11,517	$ 34,551	$ 57,585	$ 84,074	
Sub Total	$ 6,469.51	$ 12,237.01	$ 23,772.01	$ 35,307.01	$ 48,572.26	$ 16,274.69	$ 31,654.69	$ 47,034.69	$ 64,721.69	$ 20,312.37	$ 39,537.37	$ 58,762.37	$ 80,871.12	$ 24,350.05	$ 47,420.05	$ 70,490.05	$ 97,020.55	
STAS @ -0.02 %	$ (1.29)	$ (2.45)	$ (4.75)	$ (7.06)	$ (9.71)	$ (3.25)	$ (6.33)	$ (9.41)	$ (12.94)	$ (4.06)	$ (7.91)	$ (11.75)	$ (16.17)	$ (4.87)	$ (9.48)	$ (14.10)	$ (19.40)	
Total Bill	**$ 6,468.22**	**$ 12,234.56**	**$ 23,767.26**	**$ 35,299.95**	**$ 48,562.55**	**$ 16,271.44**	**$ 31,648.36**	**$ 47,025.28**	**$ 64,708.75**	**$ 20,308.31**	**$ 39,529.46**	**$ 58,750.62**	**$ 80,854.95**	**$ 24,345.18**	**$ 47,410.57**	**$ 70,475.95**	**$ 97,001.14**	
UNBUNDLED RATES - PROPOSED																		
Distribution																		
Distribution Charge @ $166.61	$ 167	$ 167	$ 167	$ 167	$ 167	$ 167	$ 167	$ 167	$ 167	$ 167	$ 167	$ 167	$ 167	$ 167	$ 167	$ 167	$ 167	
All kW @ $6.32/kW	$ 9,485	$ 9,485	$ 9,485	$ 9,485	$ 9,485	$ 12,647	$ 12,647	$ 12,647	$ 12,647	$ 15,808	$ 15,808	$ 15,808	$ 15,808	$ 18,970	$ 18,970	$ 18,970	$ 18,970	
All rkVA @$ 0.29 /rkVA	$ 194	$ 194	$ 194	$ 194	$ 194	$ 258	$ 258	$ 258	$ 258	$ 323	$ 323	$ 323	$ 323	$ 387	$ 387	$ 387	$ 387	
Sub-Total	$ 9,845	$ 9,845	$ 9,845	$ 9,845	$ 9,845	$ 13,072	$ 13,072	$ 13,072	$ 13,072	$ 16,298	$ 16,298	$ 16,298	$ 16,298	$ 19,524	$ 19,524	$ 19,524	$ 19,524	
Riders																		
Phase IV Energy Efficiency Charge @ $ 0.44 /kW PLC	$ 660	$ 660	$ 660	$ 660	$ 660	$ 880	$ 880	$ 880	$ 880	$ 1,100	$ 1,100	$ 1,100	$ 1,100	$ 1,320	$ 1,320	$ 1,320	$ 1,320	
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Default Service Support Charge @$ -0.842 /kW NSPL	$ (1,263)	$ (1,263)	$ (1,263)	$ (1,263)	$ (1,263)	$ (1,684)	$ (1,684)	$ (1,684)	$ (1,684)	$ (2,105)	$ (2,105)	$ (2,105)	$ (2,105)	$ (2,526)	$ (2,526)	$ (2,526)	$ (2,526)	
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kv	$ -	$ 9	$ 27	$ 45	$ 66	$ 12	$ 36	$ 60	$ 88	$ 15	$ 45	$ 75	$ 110	$ 18	$ 54	$ 90	$ 131	
Sub-Total	$ (603)	$ (594)	$ (576)	$ (558)	$ (537)	$ (792)	$ (768)	$ (744)	$ (716)	$ (990)	$ (960)	$ (930)	$ (896)	$ (1,188)	$ (1,152)	$ (1,116)	$ (1,075)	
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
PTC/HPS Charge																		
All kWh @ $ 0.03839 /kWh	$ -	$ 5,759	$ 17,276	$ 28,793	$ 42,037	$ 7,678	$ 23,034	$ 38,390	$ 56,049	$ 9,598	$ 28,793	$ 47,988	$ 70,062	$ 11,517	$ 34,551	$ 57,585	$ 84,074	
Sub Total	$ 9,242.32	$ 15,009.82	$ 26,544.82	$ 38,079.82	$ 51,345.07	$ 19,957.56	$ 35,337.56	$ 50,717.56	$ 68,404.56	$ 24,905.30	$ 44,130.30	$ 63,355.30	$ 85,464.05	$ 29,853.04	$ 52,923.04	$ 75,993.04	$ 102,523.54	
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Total Bill	**$ 9,242.32**	**$ 15,009.82**	**$ 26,544.82**	**$ 38,079.82**	**$ 51,345.07**	**$ 19,957.56**	**$ 35,337.56**	**$ 50,717.56**	**$ 68,404.56**	**$ 24,905.30**	**$ 44,130.30**	**$ 63,355.30**	**$ 85,464.05**	**$ 29,853.04**	**$ 52,923.04**	**$ 75,993.04**	**$ 102,523.54**	
% Increase	**42.89%**	**22.68%**	**11.69%**	**7.88%**	**5.73%**	**22.65%**	**11.66%**	**7.85%**	**5.71%**	**22.64%**	**11.64%**	**7.84%**	**5.70%**	**22.62%**	**11.63%**	**7.83%**	**5.69%**	

Penn Power Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.		Current			Pro Forma				
		Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue	Revenue Change	Percent Change
	SCHEDULE TP (Transmission Power Service)	*[a]*	*[b]*	*[c]=[a]x[b]*	*[e]=[a]+[d]*	*[f]*	*[g]=[e]x[f]*	*[h]=[g]-[c]*	*[i]=[h]/[c]*
1	Distribution								
2	Customer Charge	546	$ 324.29	$ 176,950	546	$ 421.62	$ 230,057	$53,107	30.0%
3	Demand Charge (kW)								
4	All kW	4,095,558	$ 0.54	2,211,601	4,095,558	$ 0.70	2,875,358	$663,757	30.0%
5	All kVA	2,071,035	$ 0.20	414,207	2,071,035	$ 0.26	538,521	$124,314	30.0%
6	Energy Charge (kWh)								
7	All kWh	1,309,300,930	$ -	-	1,309,300,930	$ -	-	$0	0.0%
8	**Total Base Normalized Distribution Revenues**			**$ 2,802,758**			**$ 3,643,936**	$841,178	30.0%
9	Rider Charges								
10	Smart Meter Technologies Charge (Per Bill)	546	$ 4.85	$ 2,646	546	$ -	$ -	($2,646)	-100.0%
11	TCJA Voluntary Surcharge		-3.39%	(95,013)		0.00%	-	95,013	-100.0%
12	STAS		-0.02%	(10,527)		0.00%	-	10,527	-100.0%
13	Distribution System Improvement Charge		7.50%	$ 258,837		0.00%	$ -	(258,837)	-100.0%
14	**Total Distribution Including Rider Charges**			**$ 2,958,701**			**$ 3,643,936**	$685,235	23.2%
15	Rider Charges								
16	Default Service Support Charge	1,683,579	$ (0.84200)	(1,417,574)	1,683,579	$ (0.84200)	(1,417,574)	-	0.0%
17	Universal Service Charge			-			-	-	0.0%
18	Solar Photovoltaic Requirements Charge	1,309,300,930	$ 0.00006	78,558	1,309,300,930	$ 0.00006	78,558	-	0.0%
19	Phase IV Energy Efficiency and Conservation Charge	1,683,579	$ 0.44000	740,775	1,683,579	$ 0.44000	740,775	-	0.0%
20	PTC/HPS Charge	1,309,300,930	$ 0.03839	50,264,063	1,309,300,930	$ 0.03839	50,264,063	-	0.0%
21	**Total Energy and Revenue**	1,309,300,930		**$ 52,624,523**	1,309,300,930		**$ 53,309,758**	**$ 685,235**	1.3%
22	Avg rate per kWh			$ 0.04019			$ 0.04072		
23	Proposed Increase						$ 685,235		
24	Percent Increase						1.30%		

Penn Power Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE TP
With Demands Up to 20,000 KW
At Average Levels of kWh Use

KW Demand																		
Total kW	5,000	5,000	5,000	5,000	5,000	10,000	10,000	10,000	10,000	15,000	15,000	15,000	15,000	20,000	20,000	20,000	20,000	
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730	
REACTIVE DEMAND																		
rkVA	2,528	2,528	2,528	2,528	2,528	5,057	5,057	5,057	5,057	7,585	7,585	7,585	7,585	10,114	10,114	10,114	10,114	
ENERGY USAGE																		
Monthly Energy Usage	0	500,000	1,500,000	2,500,000	3,650,000	1,000,000	3,000,000	5,000,000	7,300,000	1,500,000	4,500,000	7,500,000	10,950,000	2,000,000	6,000,000	10,000,000	14,600,000	
Total Energy Usage	0	500,000	1,500,000	2,500,000	3,650,000	1,000,000	3,000,000	5,000,000	7,300,000	1,500,000	4,500,000	7,500,000	10,950,000	2,000,000	6,000,000	10,000,000	14,600,000	
Total Proposed Bill	$ 2,579.40	$ 21,804.40	$ 60,254.40	$ 98,704.40	$ 142,921.90	$ 43,187.18	$ 120,087.18	$ 196,987.18	$ 285,422.18	$ 64,569.96	$ 179,919.96	$ 295,269.96	$ 427,922.46	$ 85,952.75	$ 239,752.75	$ 393,552.75	$ 570,422.75	
Total Current Bill	1,825.92	21,047.08	59,489.39	97,931.70	142,140.35	41,752.22	118,636.84	195,521.46	283,938.77	62,457.36	177,784.29	293,111.22	425,737.19	83,162.50	236,931.74	390,700.98	567,535.60	
Increase ($)	$ 753.48	$ 757.32	$ 765.01	$ 772.70	$ 781.54	$ 1,434.96	$ 1,450.34	$ 1,465.72	$ 1,483.41	$ 2,112.61	$ 2,135.68	$ 2,158.75	$ 2,185.28	$ 2,790.25	$ 2,821.01	$ 2,851.77	$ 2,887.14	
Increase (%)	41.27%	3.60%	1.29%	0.79%	0.55%	3.44%	1.22%	0.75%	0.52%	3.38%	1.20%	0.74%	0.51%	3.36%	1.19%	0.73%	0.51%	
Overall Increase (%)	1.30%	1.30%	1.30%	1.30%	1.30%	1.30%	1.30%	1.30%	1.30%	1.30%	1.30%	1.30%	1.30%	1.30%	1.30%	1.30%	1.30%	
UNBUNDLED RATES - CURRENT																		
Distribution																		
Distribution Charge @ $324.29	$ 324	$ 324	$ 324	$ 324	$ 324	$ 324	$ 324	$ 324	$ 324	$ 324	$ 324	$ 324	$ 324	$ 324	$ 324	$ 324	$ 324	
All kVA @ $0.20/kVA	$ 506	$ 506	$ 506	$ 506	$ 506	$ 1,011	$ 1,011	$ 1,011	$ 1,011	$ 1,517	$ 1,517	$ 1,517	$ 1,517	$ 2,023	$ 2,023	$ 2,023	$ 2,023	
All kW @ $0.54/kW	$ 2,700	$ 2,700	$ 2,700	$ 2,700	$ 2,700	$ 5,400	$ 5,400	$ 5,400	$ 5,400	$ 8,100	$ 8,100	$ 8,100	$ 8,100	$ 10,800	$ 10,800	$ 10,800	$ 10,800	
Sub-Total	$ 3,530	$ 3,530	$ 3,530	$ 3,530	$ 3,530	$ 6,736	$ 6,736	$ 6,736	$ 6,736	$ 9,941	$ 9,941	$ 9,941	$ 9,941	$ 13,147	$ 13,147	$ 13,147	$ 13,147	
Riders																		
Phase IV Energy Efficiency Charge @ $ 0.44 /kW PLC	$ 2,200	$ 2,200	$ 2,200	$ 2,200	$ 2,200	$ 4,400	$ 4,400	$ 4,400	$ 4,400	$ 6,600	$ 6,600	$ 6,600	$ 6,600	$ 8,800	$ 8,800	$ 8,800	$ 8,800	
TCJA @ -3.390 %	$ (120)	$ (120)	$ (120)	$ (120)	$ (120)	$ (228)	$ (228)	$ (228)	$ (228)	$ (337)	$ (337)	$ (337)	$ (337)	$ (446)	$ (446)	$ (446)	$ (446)	
Smart Meter Charge @ $4.85	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	
Default Service Support Charge @ $ -0.842 /kW NSPL	$ (4,210)	$ (4,210)	$ (4,210)	$ (4,210)	$ (4,210)	$ (8,420)	$ (8,420)	$ (8,420)	$ (8,420)	$ (12,630)	$ (12,630)	$ (12,630)	$ (12,630)	$ (16,840)	$ (16,840)	$ (16,840)	$ (16,840)	
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kv	$ -	$ 30	$ 90	$ 150	$ 219	$ 60	$ 180	$ 300	$ 438	$ 90	$ 270	$ 450	$ 657	$ 120	$ 360	$ 600	$ 876	
Sub-Total	$ (2,125)	$ (2,095)	$ (2,035)	$ (1,975)	$ (1,906)	$ (4,183)	$ (4,063)	$ (3,943)	$ (3,805)	$ (6,272)	$ (6,092)	$ (5,912)	$ (5,705)	$ (8,361)	$ (8,121)	$ (7,881)	$ (7,605)	
DSIC @ 7.500 %	$ 421	$ 421	$ 421	$ 421	$ 421	$ 818	$ 818	$ 818	$ 818	$ 1,216	$ 1,216	$ 1,216	$ 1,216	$ 1,613	$ 1,613	$ 1,613	$ 1,613	
PTC/HPS Charge																		
All kWh @ $ 0.03839 /kWh	$ -	$ 19,195	$ 57,585	$ 95,975	$ 140,124	$ 38,390	$ 115,170	$ 191,950	$ 280,247	$ 57,585	$ 172,755	$ 287,925	$ 420,371	$ 76,780	$ 230,340	$ 383,900	$ 560,494	
Sub Total	$ 1,826	$ 21,051	$ 59,501	$ 97,951	$ 142,169	$ 41,761	$ 118,661	$ 195,561	$ 283,996	$ 62,470	$ 177,820	$ 293,170	$ 425,822	$ 83,179	$ 236,979	$ 390,779	$ 567,649	
STAS @ -0.02 %	$ (0)	$ (4)	$ (12)	$ (20)	$ (28)	$ (8)	$ (24)	$ (39)	$ (57)	$ (12)	$ (36)	$ (59)	$ (85)	$ (17)	$ (47)	$ (78)	$ (114)	
Total Bill	**$ 1,826**	**$ 21,047**	**$ 59,489**	**$ 97,932**	**$ 142,140**	**$ 41,752**	**$ 118,637**	**$ 195,521**	**$ 283,939**	**$ 62,457**	**$ 177,784**	**$ 293,111**	**$ 425,737**	**$ 83,162**	**$ 236,932**	**$ 390,701**	**$ 567,536**	
UNBUNDLED RATES - PROPOSED																		
Distribution																		
Distribution Charge @ $421.62	$ 422	$ 422	$ 422	$ 422	$ 422	$ 422	$ 422	$ 422	$ 422	$ 422	$ 422	$ 422	$ 422	$ 422	$ 422	$ 422	$ 422	
All kVA @ $0.26/kVA	$ 657	$ 657	$ 657	$ 657	$ 657	$ 1,315	$ 1,315	$ 1,315	$ 1,315	$ 1,972	$ 1,972	$ 1,972	$ 1,972	$ 2,630	$ 2,630	$ 2,630	$ 2,630	
All kW @ $0.70/kW	$ 3,510	$ 3,510	$ 3,510	$ 3,510	$ 3,510	$ 7,021	$ 7,021	$ 7,021	$ 7,021	$ 10,531	$ 10,531	$ 10,531	$ 10,531	$ 14,041	$ 14,041	$ 14,041	$ 14,041	
Sub-Total	$ 4,589	$ 4,589	$ 4,589	$ 4,589	$ 4,589	$ 8,757	$ 8,757	$ 8,757	$ 8,757	$ 12,925	$ 12,925	$ 12,925	$ 12,925	$ 17,093	$ 17,093	$ 17,093	$ 17,093	
Riders																		
Phase IV Energy Efficiency Charge @ $ 0.44 /kW PLC	$ 2,200	$ 2,200	$ 2,200	$ 2,200	$ 2,200	$ 4,400	$ 4,400	$ 4,400	$ 4,400	$ 6,600	$ 6,600	$ 6,600	$ 6,600	$ 8,800	$ 8,800	$ 8,800	$ 8,800	
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Default Service Support Charge @$ -0.842 /kW NSPL	$ (4,210)	$ (4,210)	$ (4,210)	$ (4,210)	$ (4,210)	$ (8,420)	$ (8,420)	$ (8,420)	$ (8,420)	$ (12,630)	$ (12,630)	$ (12,630)	$ (12,630)	$ (16,840)	$ (16,840)	$ (16,840)	$ (16,840)	
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kv	$ -	$ 30	$ 90	$ 150	$ 219	$ 60	$ 180	$ 300	$ 438	$ 90	$ 270	$ 450	$ 657	$ 120	$ 360	$ 600	$ 876	
Sub-Total	$ (2,010)	$ (1,980)	$ (1,920)	$ (1,860)	$ (1,791)	$ (3,960)	$ (3,840)	$ (3,720)	$ (3,582)	$ (5,940)	$ (5,760)	$ (5,580)	$ (5,373)	$ (7,920)	$ (7,680)	$ (7,440)	$ (7,164)	
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
PTC/HPS Charge																		
All kWh @ $ 0.03839 /kWh	$ -	$ 19,195	$ 57,585	$ 95,975	$ 140,124	$ 38,390	$ 115,170	$ 191,950	$ 280,247	$ 57,585	$ 172,755	$ 287,925	$ 420,371	$ 76,780	$ 230,340	$ 383,900	$ 560,494	
Sub Total	$ 2,579	$ 21,804	$ 60,254	$ 98,704	$ 142,922	$ 43,187	$ 120,087	$ 196,987	$ 285,422	$ 64,570	$ 179,920	$ 295,270	$ 427,922	$ 85,953	$ 239,753	$ 393,553	$ 570,423	
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Total Bill	**$ 2,579**	**$ 21,804**	**$ 60,254**	**$ 98,704**	**$ 142,922**	**$ 43,187**	**$ 120,087**	**$ 196,987**	**$ 285,422**	**$ 64,570**	**$ 179,920**	**$ 295,270**	**$ 427,922**	**$ 85,953**	**$ 239,753**	**$ 393,553**	**$ 570,423**	
% Increase	**41.27%**	**3.60%**	**1.29%**	**0.79%**	**0.55%**	**3.44%**	**1.22%**	**0.75%**	**0.52%**	**3.38%**	**1.20%**	**0.74%**	**0.51%**	**3.36%**	**1.19%**	**0.73%**	**0.51%**	

Penn Power Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE TP
With Demands Over 20,000 KW
At Average Levels of kWh Use

KW Demand																		
Total kW	25,000	25,000	25,000	25,000	25,000	30,000	30,000	30,000	30,000	35,000	35,000	35,000	35,000	40,000	40,000	40,000	40,000	
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730	
REACTIVE DEMAND																		
rkVA	12,642	12,642	12,642	12,642	12,642	15,170	15,170	15,170	15,170	17,699	17,699	17,699	17,699	20,227	20,227	20,227	20,227	
ENERGY USAGE																		
Monthly Energy Usage	0	2,500,000	7,500,000	12,500,000	18,250,000	3,000,000	9,000,000	15,000,000	21,900,000	3,500,000	10,500,000	17,500,000	25,550,000	4,000,000	12,000,000	20,000,000	29,200,000	
Total Energy Usage	0	2,500,000	7,500,000	12,500,000	18,250,000	3,000,000	9,000,000	15,000,000	21,900,000	3,500,000	10,500,000	17,500,000	25,550,000	4,000,000	12,000,000	20,000,000	29,200,000	
Total Proposed Bill	$ 11,210.53	$ 107,335.53	$ 299,585.53	$ 491,835.53	$ 712,923.03	$ 128,718.31	$ 359,418.31	$ 590,118.31	$ 855,423.31	$ 150,101.09	$ 419,251.09	$ 688,401.09	$ 997,923.59	$ 171,483.88	$ 479,083.88	$ 786,683.88	$ 1,140,423.88	
Total Current Bill	7,761.86	103,867.64	296,079.19	488,290.74	709,334.02	124,572.77	355,226.63	585,880.49	851,132.43	145,277.91	414,374.08	683,470.25	992,930.85	165,983.05	473,521.53	781,060.01	1,134,729.27	
Increase ($)	$ 3,448.67	$ 3,467.89	$ 3,506.34	$ 3,544.79	$ 3,589.01	$ 4,145.54	$ 4,191.68	$ 4,237.82	$ 4,290.88	$ 4,823.18	$ 4,877.01	$ 4,930.84	$ 4,992.74	$ 5,500.82	$ 5,562.34	$ 5,623.86	$ 5,694.61	
Increase (%)	44.43%	3.34%	1.18%	0.73%	0.51%	3.33%	1.18%	0.72%	0.50%	3.32%	1.18%	0.72%	0.50%	3.31%	1.17%	0.72%	0.50%	
Overall Increase (%)	1.30%	1.30%	1.30%	1.30%	1.30%	1.30%	1.30%	1.30%	1.30%	1.30%	1.30%	1.30%	1.30%	1.30%	1.30%	1.30%	1.30%	
UNBUNDLED RATES - CURRENT																		
Distribution																		
Distribution Charge @ $324.29	$ 324	$ 324	$ 324	$ 324	$ 324	$ 324	$ 324	$ 324	$ 324	$ 324	$ 324	$ 324	$ 324	$ 324	$ 324	$ 324	$ 324	
All kVA @ $0.20/kVA	$ 2,528	$ 2,528	$ 2,528	$ 2,528	$ 2,528	$ 3,034	$ 3,034	$ 3,034	$ 3,034	$ 3,540	$ 3,540	$ 3,540	$ 3,540	$ 4,045	$ 4,045	$ 4,045	$ 4,045	
All kW @ $0.54/kW	$ 13,500	$ 13,500	$ 13,500	$ 13,500	$ 13,500	$ 16,200	$ 16,200	$ 16,200	$ 16,200	$ 18,900	$ 18,900	$ 18,900	$ 18,900	$ 21,600	$ 21,600	$ 21,600	$ 21,600	
Sub-Total	$ 16,353	$ 16,353	$ 16,353	$ 16,353	$ 16,353	$ 19,558	$ 19,558	$ 19,558	$ 19,558	$ 22,764	$ 22,764	$ 22,764	$ 22,764	$ 25,970	$ 25,970	$ 25,970	$ 25,970	
Riders																		
Phase IV Energy Efficiency Charge @ $ 0.44 /kW PLC	$ 11,000	$ 11,000	$ 11,000	$ 11,000	$ 11,000	$ 13,200	$ 13,200	$ 13,200	$ 13,200	$ 15,400	$ 15,400	$ 15,400	$ 15,400	$ 17,600	$ 17,600	$ 17,600	$ 17,600	
TCJA @ -3.390 %	$ (554)	$ (554)	$ (554)	$ (554)	$ (554)	$ (663)	$ (663)	$ (663)	$ (663)	$ (772)	$ (772)	$ (772)	$ (772)	$ (880)	$ (880)	$ (880)	$ (880)	
Smart Meter Charge @ $4.85	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	
Default Service Support Charge @ $ -0.842 /kW NSPL	$ (21,050)	$ (21,050)	$ (21,050)	$ (21,050)	$ (21,050)	$ (25,260)	$ (25,260)	$ (25,260)	$ (25,260)	$ (29,470)	$ (29,470)	$ (29,470)	$ (29,470)	$ (33,680)	$ (33,680)	$ (33,680)	$ (33,680)	
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kv	$ -	$ 150	$ 450	$ 750	$ 1,095	$ 180	$ 540	$ 900	$ 1,314	$ 210	$ 630	$ 1,050	$ 1,533	$ 240	$ 720	$ 1,200	$ 1,752	
Sub-Total	$ (10,600)	$ (10,450)	$ (10,150)	$ (9,850)	$ (9,505)	$ (12,538)	$ (12,178)	$ (11,818)	$ (11,404)	$ (14,627)	$ (14,207)	$ (13,787)	$ (13,304)	$ (16,716)	$ (16,236)	$ (15,756)	$ (15,204)	
DSIC @ 7.500 %	$ 2,010	$ 2,010	$ 2,010	$ 2,010	$ 2,010	$ 2,408	$ 2,408	$ 2,408	$ 2,408	$ 2,805	$ 2,805	$ 2,805	$ 2,805	$ 3,202	$ 3,202	$ 3,202	$ 3,202	
PTC/HPS Charge																		
All kWh @ $ 0.03839 /kWh	$ -	$ 95,975	$ 287,925	$ 479,875	$ 700,618	$ 115,170	$ 345,510	$ 575,850	$ 840,741	$ 134,365	$ 403,095	$ 671,825	$ 980,865	$ 153,560	$ 460,680	$ 767,800	$ 1,120,988	
Sub Total	$ 7,763	$ 103,888	$ 296,138	$ 488,388	$ 709,476	$ 124,598	$ 355,298	$ 585,998	$ 851,303	$ 145,307	$ 414,457	$ 683,607	$ 993,129	$ 166,016	$ 473,616	$ 781,216	$ 1,134,956	
STAS @ -0.02 %	$ (2)	$ (21)	$ (59)	$ (98)	$ (142)	$ (25)	$ (71)	$ (117)	$ (170)	$ (29)	$ (83)	$ (137)	$ (199)	$ (33)	$ (95)	$ (156)	$ (227)	
Total Bill	**$ 7,762**	**$ 103,868**	**$ 296,079**	**$ 488,291**	**$ 709,334**	**$ 124,573**	**$ 355,227**	**$ 585,880**	**$ 851,132**	**$ 145,278**	**$ 414,374**	**$ 683,470**	**$ 992,931**	**$ 165,983**	**$ 473,522**	**$ 781,060**	**$ 1,134,729**	
UNBUNDLED RATES - PROPOSED																		
Distribution																		
Distribution Charge @ $421.62	$ 422	$ 422	$ 422	$ 422	$ 422	$ 422	$ 422	$ 422	$ 422	$ 422	$ 422	$ 422	$ 422	$ 422	$ 422	$ 422	$ 422	
All kVA @ $0.26/kVA	$ 3,287	$ 3,287	$ 3,287	$ 3,287	$ 3,287	$ 3,945	$ 3,945	$ 3,945	$ 3,945	$ 4,602	$ 4,602	$ 4,602	$ 4,602	$ 5,260	$ 5,260	$ 5,260	$ 5,260	
All kW @ $0.70/kW	$ 17,552	$ 17,552	$ 17,552	$ 17,552	$ 17,552	$ 21,062	$ 21,062	$ 21,062	$ 21,062	$ 24,572	$ 24,572	$ 24,572	$ 24,572	$ 28,083	$ 28,083	$ 28,083	$ 28,083	
Sub-Total	$ 21,261	$ 21,261	$ 21,261	$ 21,261	$ 21,261	$ 25,428	$ 25,428	$ 25,428	$ 25,428	$ 29,596	$ 29,596	$ 29,596	$ 29,596	$ 33,764	$ 33,764	$ 33,764	$ 33,764	
Riders																		
Phase IV Energy Efficiency Charge @ $ 0.44 /kW PLC	$ 11,000	$ 11,000	$ 11,000	$ 11,000	$ 11,000	$ 13,200	$ 13,200	$ 13,200	$ 13,200	$ 15,400	$ 15,400	$ 15,400	$ 15,400	$ 17,600	$ 17,600	$ 17,600	$ 17,600	
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Default Service Support Charge @$ -0.842 /kW NSPL	$ (21,050)	$ (21,050)	$ (21,050)	$ (21,050)	$ (21,050)	$ (25,260)	$ (25,260)	$ (25,260)	$ (25,260)	$ (29,470)	$ (29,470)	$ (29,470)	$ (29,470)	$ (33,680)	$ (33,680)	$ (33,680)	$ (33,680)	
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kv	$ -	$ 150	$ 450	$ 750	$ 1,095	$ 180	$ 540	$ 900	$ 1,314	$ 210	$ 630	$ 1,050	$ 1,533	$ 240	$ 720	$ 1,200	$ 1,752	
Sub-Total	$ (10,050)	$ (9,900)	$ (9,600)	$ (9,300)	$ (8,955)	$ (11,880)	$ (11,520)	$ (11,160)	$ (10,746)	$ (13,860)	$ (13,440)	$ (13,020)	$ (12,537)	$ (15,840)	$ (15,360)	$ (14,880)	$ (14,328)	
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
PTC/HPS Charge																		
All kWh @ $ 0.03839 /kWh	$ -	$ 95,975	$ 287,925	$ 479,875	$ 700,618	$ 115,170	$ 345,510	$ 575,850	$ 840,741	$ 134,365	$ 403,095	$ 671,825	$ 980,865	$ 153,560	$ 460,680	$ 767,800	$ 1,120,988	
Sub Total	$ 11,211	$ 107,336	$ 299,586	$ 491,836	$ 712,923	$ 128,718	$ 359,418	$ 590,118	$ 855,423	$ 150,101	$ 419,251	$ 688,401	$ 997,924	$ 171,484	$ 479,084	$ 786,684	$ 1,140,424	
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Total Bill	**$ 11,211**	**$ 107,336**	**$ 299,586**	**$ 491,836**	**$ 712,923**	**$ 128,718**	**$ 359,418**	**$ 590,118**	**$ 855,423**	**$ 150,101**	**$ 419,251**	**$ 688,401**	**$ 997,924**	**$ 171,484**	**$ 479,084**	**$ 786,684**	**$ 1,140,424**	
% Increase	**44.43%**	**3.34%**	**1.18%**	**0.73%**	**0.51%**	**3.33%**	**1.18%**	**0.72%**	**0.50%**	**3.32%**	**1.18%**	**0.72%**	**0.50%**	**3.31%**	**1.17%**	**0.72%**	**0.50%**	

Penn Power Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.		Current			Pro Forma				
		Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue	Revenue Change	Percent Change
	SCHEDULE PNP (Public or Non-Profit Organization Rate)	*[a]*	*[b]*	*[c]=[a]x[b]*	*[e]=[a]+[d]*	*[f]*	*[g]=[e]x[f]*	*[h]=[g]-[c]*	*[i]=[h]/[c]*
1	Distribution								
2	Customer Charge	1,053	$ 15.56	$ 16,379	1,053	$ 15.56	$ 16,379	$ -	0.0%
3	Energy Charge (kWh)								
4	All kWh	1,862,519	$ 0.03440	64,071	1,862,519	$ 0.05247	97,734	33,663	52.5%
5	**Total Base Normalized Distribution Revenues**			**$ 80,450**			**$ 114,113**	**$ 33,663**	41.8%
6	Rider Charges								
7	Smart Meter Technologies Charge (Per Bill)	1,053	$ 1.04	$ 1,095	1,053	$ -	$ -	$ (1,095)	-100.0%
8	TCJA Voluntary Surcharge		-3.39%	(2,727)		0.00%	-	2,727	-100.0%
9	STAS		-0.02%	(66)		0.00%	-	66	-100.0%
10	Distribution System Improvement Charge		7.50%	$ 6,199		0.00%	$ -	(6,199)	-100.0%
11	**Total Distribution Including Rider Charges**			**$ 84,951**			**$ 114,113**	**$ 29,162**	34.3%
12	Rider Charges								
13	Default Service Support Charge	1,862,519	$ (0.00181)	(3,371)	1,862,519	$ (0.00181)	(3,371)	-	0.0%
14	Universal Service Charge			-			-	-	0.0%
15	Solar Photovoltaic Requirements Charge	1,862,519	$ 0.00006	112	1,862,519	$ 0.00006	112	-	0.0%
16	Phase IV Energy Efficiency and Conservation Charge	1,862,519	$ 0.00206	3,837	1,862,519	$ 0.00206	3,837	-	0.0%
17	PTC/HPS Charge	1,862,519	$ 0.13109	244,158	1,862,519	$ 0.13109	244,158	-	0.0%
18	**Total Energy and Revenue**	1,862,519		**$ 329,685**	1,862,519		**$ 358,848**	**$ 29,162**	8.8%
19	Avg rate per kWh			$ 0.17701			$ 0.19267		
20	Proposed Increase						$ 29,162		
21	Percent Increase						8.85%		

Penn Power Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE MS

ENERGY USAGE																		
All kWh	0	100	200	400	600	1,000	1,500	2,000	3,000	5,000	7,000	9,000	12,000	15,000	20,000	25,000	30,000
Total Energy Usage	0	100	200	400	600	1,000	1,500	2,000	3,000	5,000	7,000	9,000	12,000	15,000	20,000	25,000	30,000
Total Proposed Bill	$ 15.56	$ 33.95	$ 52.33	$ 89.11	$ 125.88	$ 199.43	$ 291.37	$ 383.31	$ 567.18	$ 934.93	$ 1,302.68	$ 1,670.43	$ 2,222.05	$ 2,773.67	$ 3,693.04	$ 4,612.41	$ 5,531.78
Total Current Bill	17.27	33.99	50.70	84.12	117.54	184.39	267.95	351.51	518.62	852.86	1,187.09	1,521.32	2,022.67	2,524.02	3,359.60	4,195.18	5,030.76
Increase ($)	$ (1.71)	$ (0.04)	$ 1.64	$ 4.99	$ 8.34	$ 15.04	$ 23.42	$ 31.80	$ 48.56	$ 82.07	$ 115.59	$ 149.11	$ 199.38	$ 249.65	$ 333.44	$ 417.23	$ 501.02
Increase (%)	-9.93%	-0.11%	3.23%	5.93%	7.10%	8.16%	8.74%	9.05%	9.36%	9.62%	9.74%	9.80%	9.86%	9.89%	9.93%	9.95%	9.96%
Overall Increase (%)	8.85%	8.85%	8.85%	8.85%	8.85%	8.85%	8.85%	8.85%	8.85%	8.85%	8.85%	8.85%	8.85%	8.85%	8.85%	8.85%	8.85%
UNBUNDLED RATES - CURRENT																	
Distribution																	
Distribution Charge @ $15.56	$ 16	$ 16	$ 16	$ 16	$ 16	$ 16	$ 16	$ 16	$ 16	$ 16	$ 16	$ 16	$ 16	$ 16	$ 16	$ 16	$ 16
All kWh @ 3.440 ¢/kWh	$ -	$ 3	$ 7	$ 14	$ 21	$ 34	$ 52	$ 69	$ 103	$ 172	$ 241	$ 310	$ 413	$ 516	$ 688	$ 860	$ 1,032
Sub-Total	$ 16	$ 19	$ 22	$ 29	$ 36	$ 50	$ 67	$ 84	$ 119	$ 188	$ 256	$ 325	$ 428	$ 532	$ 704	$ 876	$ 1,048
Riders																	
Phase IV Energy Efficiency Charge @ 0.206 ¢/kWh	$ -	$ 0	$ 0	$ 1	$ 1	$ 2	$ 3	$ 4	$ 6	$ 10	$ 14	$ 19	$ 25	$ 31	$ 41	$ 52	$ 62
TCJA @ -3.390 %	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (2)	$ (2)	$ (3)	$ (4)	$ (6)	$ (9)	$ (11)	$ (15)	$ (18)	$ (24)	$ (30)	$ (36)
Smart Meter Charge @ $1.04	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1
Default Service Support Charge @ -0.181 ¢/kWh	$ -	$ (0)	$ (0)	$ (1)	$ (1)	$ (2)	$ (3)	$ (4)	$ (5)	$ (9)	$ (13)	$ (16)	$ (22)	$ (27)	$ (36)	$ (45)	$ (54)
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kV	$ -	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1	$ 1	$ 1	$ 1	$ 2	$ 2
Sub-Total	$ 1	$ 0	$ 0	$ 0	$ (0)	$ (0)	$ (1)	$ (1)	$ (2)	$ (4)	$ (5)	$ (7)	$ (10)	$ (12)	$ (17)	$ (21)	$ (25)
DSIC @ 7.500 %	$ 1	$ 1	$ 2	$ 2	$ 3	$ 4	$ 5	$ 6	$ 9	$ 14	$ 19	$ 24	$ 31	$ 39	$ 52	$ 64	$ 77
PTC/HPS Charge																	
All kWh @ $ 0.13109 /kWh	$ -	$ 13	$ 26	$ 52	$ 79	$ 131	$ 197	$ 262	$ 393	$ 655	$ 918	$ 1,180	$ 1,573	$ 1,966	$ 2,622	$ 3,277	$ 3,933
Sub Total	$ 17	$ 34	$ 51	$ 84	$ 118	$ 184	$ 268	$ 352	$ 519	$ 853	$ 1,187	$ 1,522	$ 2,023	$ 2,525	$ 3,360	$ 4,196	$ 5,032
STAS @ -0.02 %	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (1)	$ (1)	$ (1)	$ (1)
Total Bill	**$ 17**	**$ 34**	**$ 51**	**$ 84**	**$ 118**	**$ 184**	**$ 268**	**$ 352**	**$ 519**	**$ 853**	**$ 1,187**	**$ 1,521**	**$ 2,023**	**$ 2,524**	**$ 3,360**	**$ 4,195**	**$ 5,031**
UNBUNDLED RATES - PROPOSED																	
Distribution																	
Distribution Charge @ $15.56	$ 16	$ 16	$ 16	$ 16	$ 16	$ 16	$ 16	$ 16	$ 16	$ 16	$ 16	$ 16	$ 16	$ 16	$ 16	$ 16	$ 16
All kWh @ 5.247 ¢/kWh	$ -	$ 5	$ 10	$ 21	$ 31	$ 52	$ 79	$ 105	$ 157	$ 262	$ 367	$ 472	$ 630	$ 787	$ 1,049	$ 1,312	$ 1,574
Sub-Total	$ 16	$ 21	$ 26	$ 37	$ 47	$ 68	$ 94	$ 121	$ 173	$ 278	$ 383	$ 488	$ 645	$ 803	$ 1,065	$ 1,327	$ 1,590
Riders																	
Phase IV Energy Efficiency Charge @ 0.206 ¢/kWh	$ -	$ 0	$ 0	$ 1	$ 1	$ 2	$ 3	$ 4	$ 6	$ 10	$ 14	$ 19	$ 25	$ 31	$ 41	$ 52	$ 62
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Default Service Support Charge @ -0.181 ¢/kWh	$ -	$ (0)	$ (0)	$ (1)	$ (1)	$ (2)	$ (3)	$ (4)	$ (5)	$ (9)	$ (13)	$ (16)	$ (22)	$ (27)	$ (36)	$ (45)	$ (54)
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kV	$ -	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1	$ 1	$ 1	$ 1	$ 2	$ 2
Sub-Total	$ -	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1	$ 1	$ 2	$ 2	$ 3	$ 4	$ 5	$ 6	$ 8	$ 9
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
PTC/HPS Charge																	
All kWh @ $ 0.13109 /kWh	$ -	$ 13	$ 26	$ 52	$ 79	$ 131	$ 197	$ 262	$ 393	$ 655	$ 918	$ 1,180	$ 1,573	$ 1,966	$ 2,622	$ 3,277	$ 3,933
Sub Total	$ 16	$ 34	$ 52	$ 89	$ 126	$ 199	$ 291	$ 383	$ 567	$ 935	$ 1,303	$ 1,670	$ 2,222	$ 2,774	$ 3,693	$ 4,612	$ 5,532
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Bill	**$ 16**	**$ 34**	**$ 52**	**$ 89**	**$ 126**	**$ 199**	**$ 291**	**$ 383**	**$ 567**	**$ 935**	**$ 1,303**	**$ 1,670**	**$ 2,222**	**$ 2,774**	**$ 3,693**	**$ 4,612**	**$ 5,532**
% Increase	**-9.9%**	**-0.1%**	**3.2%**	**5.9%**	**7.1%**	**8.2%**	**8.7%**	**9.0%**	**9.4%**	**9.6%**	**9.7%**	**9.8%**	**9.9%**	**9.9%**	**9.9%**	**9.9%**	**10.0%**

Penn Power Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.		Current			Pro Forma				
		Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue	Revenue Change	Percent Change
	SCHEDULE OL (Outdoor Area Lighting Service)	*[a]*	*[b]*	*[c]=[a]x[b]*	*[e]=[a]+[d]*	*[f]*	*[g]=[e]x[f]*	*[h]=[g]-[c]*	*[i]=[h]/[c]*
1	Lamps								
2	175 W MERCURY VAPOR	173	$ 14.58	$ 2,525	173	$ 20.84	$ 3,609	$ 1,084	42.9%
3	175 W MERCURY VAPOR - PT	60	$ 26.52	1,579	60	$ 37.91	2,257	678	42.9%
4	400 W MERCURY VAPOR	80	$ 12.54	1,000	80	$ 17.92	1,429	429	42.9%
5	70 W SODIUM VAPOR	169	$ 18.19	3,069	169	$ 26.00	4,387	1,318	43.0%
6	100 W SODIUM VAPOR - PT	6,896	$ 27.88	192,263	6,896	$ 39.85	274,819	82,556	42.9%
7	100 W SODIUM VAPOR	2,697	$ 18.30	49,361	2,697	$ 26.16	70,556	21,195	42.9%
8	150 W SODIUM VAPOR	1,107	$ 17.63	19,517	1,107	$ 25.20	27,898	8,381	42.9%
9	250 W SODIUM VAPOR	4,774	$ 18.49	88,278	4,774	$ 26.43	126,184	37,906	42.9%
10	400 W SODIUM VAPOR	4,698	$ 18.32	86,075	4,698	$ 26.19	123,035	36,960	42.9%
11	250 Metal Halide	577	$ 22.82	13,172	577	$ 32.62	18,827	5,655	42.9%
12	400 Metal Halide	3,677	$ 19.48	71,636	3,677	$ 27.84	102,396	30,760	42.9%
13	1,000 Metal Halide	925	$ 8.32	7,695	925	$ 11.89	10,999	3,304	42.9%
14	Poles								
15	30' or 35' Pole Charge	1,843	$ 11.07	20,401	1,843	$ 15.82	29,161	8,760	42.9%
16	40' Pole Charge	880	$ 12.88	11,338	880	$ 18.41	16,207	4,869	42.9%
17	**Total Base Normalized Distribution Revenues**			**$ 567,910**			**$ 811,764**	**$ 243,854**	42.9%
18	Rider Charges								
19	Smart Meter Technologies Charge (Per Bill)			$ -	-	$ -	$ -	$ -	0.0%
20	TCJA Voluntary Surcharge		-3.39%	(19,252)		0.00%	-	19,252	-100.0%
21	STAS		-0.02%	(189)		0.00%	-	189	-100.0%
22	Distribution System Improvement Charge		7.50%	$ 41,564		0.00%	$ -	(41,564)	-100.0%
23	**Total Distribution Including Rider Charges**			**$ 590,034**			**$ 811,764**	**$ 221,730**	37.6%
24	Rider Charges								
25	Default Service Support Charge	2,685,529	$ (0.00181)	(4,861)	2,685,529	$ (0.00181)	(4,861)	-	0.0%
26	Universal Service Charge			-			-	-	0.0%
27	Solar Photovoltaic Requirements Charge	2,685,529	$ 0.00006	161	2,685,529	$ 0.00006	161	-	0.0%
28	Phase IV Energy Efficiency and Conservation Charge	2,685,529	$ 0.00206	5,532	2,685,529	$ 0.00206	5,532	-	0.0%
29	PTC/HPS Charge	2,685,529	$ 0.13109	352,046	2,685,529	$ 0.13109	352,046	-	0.0%
30	**Total Energy and Revenue**	2,685,529		**$ 942,912**	2,685,529		**$ 1,164,642**	**$ 221,730**	23.5%
31	Avg rate per kWh			$ 0.35111			$ 0.43367		
32	Proposed Increase						$ 221,730		
33	Percent Increase						23.52%		

Penn Power Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.	SCHEDULE SL (Street Lighting Service)	Current Billing Determinants *[a]*	Current Rate *[b]*	Current Revenue *[c]=[a]x[b]*	Pro Forma Billing Determinants *[e]=[a]+[d]*	Pro Forma Rate *[f]*	Pro Forma Revenue *[g]=[e]x[f]*	Revenue Change *[h]=[g]-[c]*	Percent Change *[i]=[h]/[c]*
1	SODIUM VAPOR								
2	70 WATTS	816	$ 9.87	$ 8,054	816	$ 14.77	$ 12,053	$ 3,999	49.7%
3	100 WATTS	1,916	$ 8.59	$ 16,461	1,916	$ 12.86	$ 24,635	$ 8,173	49.7%
4	150 WATTS	1,032	$ 8.72	$ 8,999	1,032	$ 13.05	$ 13,467	$ 4,468	49.7%
5	250 WATTS	276	$ 10.19	$ 2,808	276	$ 15.25	$ 4,202	$ 1,394	49.7%
6	400 WATTS	256	$ 10.49	$ 2,685	256	$ 15.70	$ 4,018	$ 1,333	49.7%
7	Cobra Head								
8	50 WATTS	90,387	$ 7.32	$ 661,634	90,387	$ 10.95	$ 990,149	$ 328,514	49.7%
9	90 WATTS	13,284	$ 8.78	$ 116,630	13,284	$ 13.14	$ 174,539	$ 57,909	49.7%
10	130 WATTS	11,555	$ 9.78	$ 113,006	11,555	$ 14.64	$ 169,116	$ 56,110	49.7%
11	260 WATTS	4,754	$ 15.12	$ 71,884	4,754	$ 22.63	$ 107,576	$ 35,692	49.7%
12	Colonial								
13	50 WATTS	49	$ 11.72	$ 578	49	$ 17.54	$ 865	$ 287	49.7%
14	90 WATTS	-	$ 12.87	$ -	-	$ 19.26	$ -	$ -	0.0%
15	Acorn								
16	50 WATTS	36	$ 19.46	$ 701	36	$ 29.12	$ 1,048	$ 348	49.7%
17	90 WATTS	-	$ 20.57	$ -	-	$ 30.78	$ -	$ -	0.0%
18	**Total Base Normalized Distribution Revenues**			**$ 1,003,440**			**$ 1,501,668**	**$ 498,228**	49.7%
19	Rider Charges								
20	Smart Meter Technologies Charge (Per Bill)			$ -	-	$ -	$ -	$ -	0.0%
21	TCJA Voluntary Surcharge		-3.39%	(34,017)		0.00%	-	34,017	-100.0%
22	STAS		-0.02%	(294)		0.00%	-	294	-100.0%
23	Distribution System Improvement Charge		7.50%	$ 73,160		0.00%	$ -	(73,160)	-100.0%
24	**Total Distribution Including Rider Charges**			**$ 1,042,289**			**$ 1,501,668**	**$ 459,379**	44.1%
25	Rider Charges								
26	Default Service Support Charge	3,267,043	$ (0.00181)	(5,913)	3,267,043	$ (0.00181)	(5,913)	-	0.0%
27	Universal Service Charge			-			-	-	0.0%
28	Solar Photovoltaic Requirements Charge	3,267,043	$ 0.00006	196	3,267,043	$ 0.00006	196	-	0.0%
29	Phase IV Energy Efficiency and Conservation Charge	3,267,043	$ 0.00185	6,044	3,267,043	$ 0.00185	6,044	-	0.0%
30	PTC/HPS Charge	3,267,043	$ 0.13109	428,277	3,267,043	$ 0.13109	428,277	-	0.0%
31	**Total Energy and Revenue**			**$ 1,470,893**	-		**$ 1,930,271**	**$ 459,379**	31.2%
32	Avg rate per kWh			$0.00000			$0.00000		
33	Proposed Increase						$459,379		
34	Percent Increase						31.23%		

Penn Power Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.	Rider L (Partial Service)	Current Billing Determinants	Current Rate	Current Revenue	Pro Forma Billing Determinants	Pro Forma Rate	Pro Forma Revenue	Revenue Change	Percent Change
		[a]	*[b]*	*[c]=[a]x[b]*	*[e]=[a]+[d]*	*[f]*	*[g]=[e]x[f]*	*[h]=[g]-[c]*	*[i]=[h]/[c]*
1	Distribution								
2	Customer Charge	-	$ 50.00	$ -	-	$ 70.58	$ -	$ -	41.2%
3	Demand Charge (kW)								
4	Backup Secondary KW	-	$ 3.27	-	-	$ 4.65	-	-	42.1%
5	Maint Secondary KW	-	$ 2.62	-	-	$ 3.72	-	-	42.1%
6	Backup Primary KW	-	$ 3.26	-	-	$ 4.75	-	-	45.7%
7	Maint Primary KW	-	$ 2.60	-	-	$ 3.79	-	-	45.7%
8	Backup Transmission KW	-	$ 0.27	-	-	$ 0.35	-	-	30.0%
9	Maint Transmission KW	-	$ 0.22	-	-	$ 0.29	-	-	30.0%
10	**Total Base Normalized Distribution Revenues**			**$ -**			**$ -**	**$ -**	0.0%
11	Avg rate per kWh			$ -			$ -		
12	Proposed Increase						$ -		
13	Percent Increase						0.00%		

Penn Power Rate District Customer Charge Analysis Test Period 12 Months Ended December 2025	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT
Summary of Monthly Customer Costs											
Fully-Loaded Customer Costs	$ 72.10	$ 67.80	$ 70.29	$ 67.52	$ 77.71	$ 242.74	$ 3,280.32	$ 962.42	$ 71.76	$ 96.47	$ 2,163.45
Basic Customer Costs	$ 54.27	$ 51.23	$ 51.83	$ 51.59	$ 58.51	$ 120.49	$ 2,426.05	$ 508.23	$ 54.21	$ 69.53	$ 1,487.65
Fully-Loaded Customer Costs											
Customer-related Revenue Requirements	$ 150,244	$ 123,676	$ 65	$ 9,346	$ 8,243	$ 421	$ 4,946	$ 525	$ 76	$ 817	$ 2,129
Number of customers	173,652	152,010	78	11,535	8,839	144	126	45	88	705	82
Monthly Fully-Loaded cost per customer	**$ 72.10**	**$ 67.80**	**$ 70.29**	**$ 67.52**	**$ 77.71**	**$ 242.74**	**$ 3,280.32**	**$ 962.42**	**$ 71.76**	**$ 96.47**	**$ 2,163.45**
Basic Customer Costs											
Plant											
(364) Poles, Towers & Fixtures	$ 128,877	$ 106,229	$ 53	$ 8,087	$ 6,617	$ 203	$ 4,322	$ 35	$ 62	$ 499	$ 2,770
(365) Overhead Conductors & Devices	275,876	228,088	114	17,363	14,663	542	13,669	109	134	1,070	123
(366) Underground Conduit	-	-	-	-	-	-	-	-	-	-	-
(367) Underground Conductors & Device	108,859	94,108	47	7,164	5,595	119	1,268	10	55	442	51
(368) Line Transformers	97,596	85,500	43	6,509	4,964	80	2	-	50	401	46
(369) Services	48,938	42,873	22	3,264	2,489	40	1	-	25	201	23
(370) Meters	53,590	41,147	32	3,966	5,557	195	886	1,764	44	-	-
(371) Customer Premises	4,092	-	-	-	-	-	-	-	-	4,092	-
(372) Leased Property Cust. Prem.	-	-	-	-	-	-	-	-	-	-	-
(373) Streetlight	9,201	-	-	-	-	-	-	-	-	-	9,201
Total Customer-Related Plant	$ 727,029	$ 597,946	$ 312	$ 46,351	$ 39,886	$ 1,179	$ 20,147	$ 1,918	$ 371	$ 6,705	$ 12,215
Accumulated Depreciation											
(108-364) Poles	$ (37,301)	$ (30,746)	$ (15)	$ (2,341)	$ (1,915)	$ (59)	$ (1,251)	$ (10)	$ (18)	$ (144)	$ (802)
(108-365) OH Conductors	(44,569)	(36,849)	(18)	(2,805)	(2,369)	(88)	(2,208)	(18)	(22)	(173)	(20)
(108-366) UG Conduit	-	-	-	-	-	-	-	-	-	-	-
(108-367) UG Cond & Dev	(26,392)	(22,816)	(11)	(1,737)	(1,357)	(29)	(307)	(2)	(13)	(107)	(12)
(108-368) Line Transformers	(29,176)	(25,560)	(13)	(1,946)	(1,484)	(24)	(1)	-	(15)	(120)	(14)
(108-369) Services	(24,562)	(21,518)	(11)	(1,638)	(1,249)	(20)	(0)	-	(13)	(101)	(12)
(108-370) Meters	(26,138)	(20,068)	(16)	(1,934)	(2,710)	(95)	(432)	(860)	(21)	-	-
(108-371) Install on Cust Premise	(3,061)	-	-	-	-	-	-	-	-	(3,061)	-
(108-372) Leased Property Cust. Prem.	-	-	-	-	-	-	-	-	-	-	-
(108-373) Street Lighting	(3,706)	-	-	-	-	-	-	-	-	-	(3,706)
Total Accumulated Depreciation	$ (194,905)	$ (157,558)	$ (85)	$ (12,400)	$ (11,084)	$ (314)	$ (4,200)	$ (891)	$ (102)	$ (3,706)	$ (4,565)
Net income before taxes & interest											
Net Plant	$ 532,124	440,388	227	33,951	28,802	864	15,948	1,028	269	2,999	7,650
Net Income after taxes	$ 43,581	36,068	19	2,781	2,359	71	1,306	84	22	246	627
Add: Income Taxes	$ 9,084	$ 7,518	$ 4	$ 580	$ 492	$ 15	$ 272	$ 18	$ 5	$ 51	$ 131
Net income before taxes & interest	$ 52,665	$ 43,586	$ 22	$ 3,360	$ 2,851	$ 86	$ 1,578	$ 102	$ 27	$ 297	$ 757

Penn Power Rate District Customer Charge Analysis Test Period 12 Months Ended December 2025	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT
O&M Expenses											
(580) Operation Supervision & Engineering	$ 757	$ 646	$ 0	$ 50	$ 41	$ 1	$ 13	$ 2	$ 0	$ 3	$ 0
(581) Load Dispatching	-	-	-	-	-	-	-	-	-	-	-
(582) Station Expenses	-	-	-	-	-	-	-	-	-	-	-
(583) Overhead line expenses	154	127	0	10	8	0	8	0	0	1	0
(584) Underground line expenses	904	781	0	59	46	1	11	0	0	4	0
(586) Meter expenses	66	51	0	5	7	0	1	2	0	-	-
(588) Miscellaneous distribution expenses	1,285	1,057	1	82	70	2	36	3	1	12	21
(589) Rents	30	25	0	2	2	0	1	0	0	0	1
(590) Maintenance Supervision and Engineering	127	104	0	8	7	0	6	0	0	0	0
(591) Maintenance of Structures	-	-	-	-	-	-	-	-	-	-	-
(592) Maintenance of Station Equipment	-	-	-	-	-	-	-	-	-	-	-
(593) Maintenance of Overhead Lines	30,110	24,894	12	1,895	1,600	59	1,492	12	15	117	13
(594) Maintenance of underground lines	374	324	0	25	19	0	4	0	0	2	0
(595) Maintenance of line transformers	-	-	-	-	-	-	-	-	-	-	-
(596) Maintenance of street lighting and signal systems	58	-	-	-	-	-	-	-	-	-	58
(597) Maintenance of meters	598	459	0	44	62	2	10	20	0	-	-
(598) Maintenance of miscellaneous distribution plant	138	113	0	9	8	0	4	0	0	1	2
Total Customer Accounts and Services	4,587	4,135	2	200	191	19	20	1	2	13	5
Total Customer Information	2,259	1,936	1	172	132	2	2	1	1	11	1
Total Sales	22	20	0	1	1	0	0	0	0	0	0
Total O&M	$ 41,468	$ 34,672	$ 17	$ 2,562	$ 2,196	$ 88	$ 1,606	$ 41	$ 20	$ 163	$ 103
Depreciation Expense											
(403-364) Poles	$ 2,350	$ 1,937	$ 1	$ 147	$ 121	$ 4	$ 79	$ 1	$ 1	$ 9	$ 51
(403-365) OH Conductors	6,041	4,995	3	380	321	12	299	2	3	23	3
(403-366) UG Conduit	-	-	-	-	-	-	-	-	-	-	-
(403-367) UG Conductors	2,512	2,172	1	165	129	3	29	0	1	10	1
(403-368) Line Transformers	2,827	2,476	1	189	144	2	0	-	1	12	1
(403-369) Services	619	542	0	41	31	1	0	-	0	3	0
(403-370) Meters	3,994	3,067	2	296	414	15	66	131	3	-	-
(403-371) Install on Cust Premise	72	-	-	-	-	-	-	-	-	72	-
(403-372) Leased Property Cust. Prem.	-	-	-	-	-	-	-	-	-	-	-
(403-373) Streetlight	548	-	-	-	-	-	-	-	-	-	548
Total Depreciation Expense	$ 18,964	$ 15,189	$ 8	$ 1,218	$ 1,160	$ 36	$ 473	$ 135	$ 10	$ 129	$ 604
Basic customer-related costs	113,097	93,447	48	7,141	6,207	209	3,658	277	57	589	1,464
Number of customers	173,652	152,010	78	11,535	8,839	144	126	45	88	705	82
Monthly basic cost per customer	**$ 54.27**	**$ 51.23**	**$ 51.83**	**$ 51.59**	**$ 58.51**	**$ 120.49**	**$ 2,426.05**	**$ 508.23**	**$ 54.21**	**$ 69.53**	**$ 1,487.65**

West Penn Rate District
Summary of Rates

Current Rates

	Rate RS	Rate GS-Vol.	Rate GS-Small	Rate GS-Medium	Rate GS-Large	Rate GP/TP	Rate PP44	Rate PP46
Distribution								
Distribution Charge	$ 7.44	$ 7.44	$ 9.52	$ 18.91	$ 145.82	$ 983.20	$ 4.08	$ 5.45
All kW	$ 2.46	$ 2.46	$ -	$ 2.81	$ 3.99	$ 0.61	$ 0.11	$ 0.52
All kWh	$ 0.03487	$ 0.03487	$ 0.03529	$ 0.00400	$ -			
All rkVA				$ 0.18	$ 0.18	$ 0.18		
Smart Meter Charge	$ (0.00)	$ (0.00)	$ (0.04)	$ (0.04)	$ 7.89	$ 7.89	$ 7.89	$ 7.89
DSIC Charge	5.000%	5.000%	5.000%	5.000%	5.000%	5.000%	5.000%	5.000%
TCJA Voluntary Surcharge	-3.130%	-3.130%	-3.130%	-3.130%	-3.130%	-3.130%	-3.130%	-3.130%
STAS	-0.05%	-0.05%	-0.05%	-0.05%	-0.05%	-0.05%	-0.05%	-0.05%
Default Service Support Charge	$ 0.00443	$ 0.00443	$ 0.00182	$ 0.00177	$ 1.237	$ 1.237	$ 1.237	$ 1.237
Universal Service	$ 0.00795	$ 0.00795						
Solar Photovoltaic Req Charge	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Phase IV Energy Efficiency Charge	$ 0.00162	$ 0.00167	$ 0.00167	$ 0.00167	$ 0.22	$ 0.22	$ 0.22	$ 0.22
PTC/HPS Charge	$ 0.10001	$ 0.10001	$ 0.11023	$ 0.11023	$ 0.06398	$ 0.06398	$ 0.06398	$ 0.06398

Proposed Rates

	Rate RS	Rate GS-Vol.	Rate GS-Small	Rate GS-Medium	Rate GS-Large	Rate GP/TP	Rate PP44	Rate PP46
Distribution								
Distribution Charge	$ 11.50	$ 11.50	$ 14.40	$ 25.90	$ 196.29	$ 1,399.76	$ 5.45	$ 7.80
All kW	$ 3.43	$ 3.43	$ -	$ 3.85	$ 5.37	$ 0.87	$ 0.15	$ 0.74
All kWh	$ 0.04747	$ 0.04747	$ 0.05337	$ 0.24657	$ -			
All rkVA				$ 0.25	$ 0.24	$ 0.26		
Smart Meter Charge	$ -	$ -	$0.00	$ -	$ -	$ -	$ -	$ -
DSIC Charge	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
TCJA Voluntary Surcharge	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
STAS	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Default Service Support Charge	$ 0.00443	$ 0.00443	$ 0.00182	$ 0.00177	$ 1.237	$ 1.237	$ 1.237	$ 1.237
Universal Service	$ 0.00795	$ 0.00795	-	-	-	-	-	-
Solar Photovoltaic Req Charge	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Phase IV Energy Efficiency Charge	$ 0.00162	$ 0.00167	$ 0.00167	$ 0.00167	$ 0.22	$ 0.22	$ 0.22	$ 0.22
PTC/HPS Charge	$ 0.10001	$ 0.10001	$ 0.11023	$ 0.11023	$ 0.06398	$ 0.06398	$ 0.06398	$ 0.06398

West Penn Rate District
Summary of Distribution of Revenues ($ in Thousands)

Revenue Summary (w/ Calculated Distribution Rider Revenues)

Line No.	Rate Group	End of Period Customers	Normalized Sales (MWH)	Normalized Demand (KW)	Present Rates: Normalized Base Revenues	Present Rates: Distribution Riders (DSIC, SMT STAS, TCJA)	Present Rates: Subtotal Base Dist. Rev. plus Rider Changes	Present Rates: Other Rider Charges	Present Rates: Total Present Rates	Proposed Rates: Base Revenues After Increase	Proposed Rates: Distribution Riders (DSIC, SMT STAS, TCJA)	Proposed Rates: Subtotal Base Dist. Rev. plus Rider Changes	Proposed Rates: Other Rider Charges	Proposed Rates: Total Revenue After Increase	Revenue Increase: Base Revenue Increase	Revenue Increase: Base Rev Percent Increase	Revenue Increase: Net Overall Increase	Revenue Increase: Net Overall Percent Increase
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1	RS	636,179	7,237,022	110,822	$ 309,426	$ 370	$ 309,796	$ 825,093	$ 1,134,889	$ 431,684	$ -	$ 431,684	$ 825,093	$ 1,256,777	$ 122,259	39.5%	$ 121,888	10.7%
2	GSV	630	18,944	37,987	$ 810	$ 1	$ 811	$ 2,161	$ 2,972	$ 1,117	$ -	$ 1,117	$ 2,161	$ 3,277	$ 306	37.8%	$ 305	10.3%
3	GSS	62,540	210,899	0	$ 14,587	$ 217	$ 14,804	$ 23,983	$ 38,787	$ 22,062	$ -	$ 22,062	$ 23,983	$ 46,045	$ 7,475	51.2%	$ 7,258	18.7%
4	GSM	37,351	3,335,031	11,942,335	$ 56,079	$ 1,002	$ 57,082	$ 379,093	$ 436,175	$ 76,821	$ -	$ 76,821	$ 379,093	$ 455,914	$ 20,741	37.0%	$ 19,739	4.5%
5	GSL	900	2,072,278	7,376,738	$ 21,553	$ 422	$ 21,975	$ 138,322	$ 160,298	$ 29,013	$ -	$ 29,013	$ 138,322	$ 167,335	$ 7,459	34.6%	$ 7,037	4.4%
6	GP/TP	190	5,177,975	13,682,416	$ 11,716	$ 133	$ 11,849	$ 343,339	$ 355,189	$ 16,680	$ -	$ 16,680	$ 343,339	$ 360,020	$ 4,964	42.4%	$ 4,831	1.4%
7	PP44	1	71,780	0	$ 34	$ (1)	$ 33	$ 4,715	$ 4,748	$ 45	$ -	$ 45	$ 4,715	$ 4,760	$ 11	33.6%	$ 12	0.3%
8	PP46	3	1,012,145	0	$ 2,877	$ 36	$ 2,913	$ 67,681	$ 70,594	$ 4,115	$ -	$ 4,115	$ 67,681	$ 71,796	$ 1,238	43.0%	$ 1,202	1.7%
9	POL	4,112	23,561	0	$ 4,305	$ 82	$ 4,387	$ 2,088	$ 6,475	$ 6,198	$ -	$ 6,198	$ 2,088	$ 8,286	$ 1,893	44.0%	$ 1,811	28.0%
10	STLT	571	21,689	0	$ 6,043	$ 115	$ 6,158	$ 2,932	$ 9,090	$ 8,701	$ -	$ 8,701	$ 2,932	$ 11,632	$ 2,658	44.0%	$ 2,543	28.0%
11	PSU	1	217,652	0	$ 1,017	$ 3	$ 1,020	$ 14,436	$ 15,456	$ 1,420	$ 0	$ 1,420	$ 14,436	$ 15,856	$ 402	39.6%	$ 400	2.6%
12	Rider L	7		368,423	$ 61	$ -	$ 61	$ -	$ 61	$ 86	$ -	$ 86	$ -	$ 86	$ 24	39.8%	$ 24	39.8%
13	**TOTAL West Pen**	**742,485**	**19,398,975**	**33,518,721**	**$ 428,509**	**$ 2,380**	**$ 430,889**	**$ 1,803,844**	**$ 2,234,733**	**$ 597,940**	**$ 0**	**$ 597,940**	**$ 1,803,844**	**$ 2,401,784**	**$ 169,431**	**39.5%**	**$ 167,051**	**7.5%**

Revenue Summary (w/ 2025 Forecasted Distribution Rider Revenues)

Line No.	Rate Group	End of Period Customers	Normalized Sales (MWH)	Normalized Demand (KW)	Present Rates: Normalized Base Revenues	Present Rates: Distribution Riders (DSIC, SMT STAS, TCJA)	Present Rates: Subtotal Base Dist. Rev. plus Rider Changes	Present Rates: Other Rider Charges	Present Rates: Total Present Rates	Proposed Rates: Base Revenues After Increase	Proposed Rates: Distribution Riders (DSIC, SMT STAS, TCJA)	Proposed Rates: Subtotal Base Dist. Rev. plus Rider Changes	Proposed Rates: Other Rider Charges	Proposed Rates: Total Revenue After Increase	Revenue Increase: Base Revenue Increase	Revenue Increase: Base Rev Percent Increase	Revenue Increase: Net Overall Increase	Revenue Increase: Net Overall Percent Increase
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1	RS	636,179	7,237,022	110,822	$ 309,426	$ (10,209)	$ 299,217	$ 825,093	$ 1,124,310	$ 431,684	$ -	$ 431,684	$ 825,093	$ 1,256,777	$ 122,259	39.5%	$ 132,467	11.8%
2	GSV	630	18,944	37,987	$ 810	$ (26)	$ 784	$ 2,161	$ 2,945	$ 1,117	$ -	$ 1,117	$ 2,161	$ 3,277	$ 306	37.8%	$ 333	11.3%
3	GSS	62,540	210,899	0	$ 14,587	$ (301)	$ 14,286	$ 23,983	$ 38,270	$ 22,062	$ -	$ 22,062	$ 23,983	$ 46,045	$ 7,475	51.2%	$ 7,776	20.3%
4	GSM	37,351	3,335,031	11,942,335	$ 56,079	$ 1,765	$ 57,844	$ 379,093	$ 436,937	$ 76,821	$ -	$ 76,821	$ 379,093	$ 455,914	$ 20,741	37.0%	$ 18,977	4.3%
5	GSL	900	2,072,278	7,376,738	$ 21,553	$ 1,839	$ 23,392	$ 138,322	$ 161,714	$ 29,013	$ -	$ 29,013	$ 138,322	$ 167,335	$ 7,459	34.6%	$ 5,621	3.5%
6	GP/TP	190	5,177,975	13,682,416	$ 11,716	$ 5,526	$ 17,242	$ 343,339	$ 360,582	$ 16,680	$ -	$ 16,680	$ 343,339	$ 360,020	$ 4,964	42.4%	$ (562)	-0.2%
7	PP44	1	71,780	0	$ 34	$ 82	$ 115	$ 4,715	$ 4,830	$ 45	$ -	$ 45	$ 4,715	$ 4,760	$ 11	33.6%	$ (70)	-1.5%
8	PP46	3	1,012,145	0	$ 2,877	$ 1,062	$ 3,938	$ 67,681	$ 71,619	$ 4,115	$ -	$ 4,115	$ 67,681	$ 71,796	$ 1,238	43.0%	$ 177	0.2%
9	POL	4,112	23,561	0	$ 4,305	$ (124)	$ 4,181	$ 2,088	$ 6,269	$ 6,198	$ -	$ 6,198	$ 2,088	$ 8,286	$ 1,893	44.0%	$ 2,017	32.2%
10	STLT	571	21,689	0	$ 6,043	$ (185)	$ 5,858	$ 2,932	$ 8,790	$ 8,701	$ -	$ 8,701	$ 2,932	$ 11,632	$ 2,658	44.0%	$ 2,842	32.3%
11	PSU	1	217,652	0	$ 1,017	$ 214	$ 1,231	$ 14,436	$ 15,668	$ 1,420	$ 0	$ 1,420	$ 14,436	$ 15,856	$ 402	39.6%	$ 188	1.2%
12	Rider L	7	0	368,423	$ 61		$ 61	$ -	$ 61	$ 86		$ 86	$ -	$ 86	$ 24	39.8%	$ 24	39.8%
13	**TOTAL West Pen**	**742,485**	**19,398,975**	**33,518,721**	**$ 428,509**	**$ (358)**	**$ 428,151**	**$ 1,803,844**	**$ 2,231,994**	**$ 597,940**	**$ 0**	**$ 597,940**	**$ 1,803,844**	**$ 2,401,784**	**$ 169,431**	**39.5%**	**$ 169,789**	**7.6%**

West Penn Rate District Target Revenues	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU
Revenue Requirements at EROR												
Base Rate Revenues at EROR	597,940	431,295	592	37,424	63,965	19,449	19,715	27	5,024	3,266	15,763	1,421
Current Base Rate Revenues	428,509	309,426	810	14,587	56,109	21,553	11,748	34	2,877	4,305	6,043	1,017
Increase / (Decrease) ($)	169,431	121,869	(219)	22,836	7,856	(2,104)	7,967	(7)	2,147	(1,038)	9,720	404
Increase / (Decrease) (%)	39.5%	39.4%	-27.0%	156.6%	14.0%	-9.8%	67.8%	-19.9%	74.6%	-24.1%	160.8%	39.7%
Revenue Requirements at Uniform %												
Uniform Increase in Revenues	597,940	431,772	1,131	20,355	78,294	30,075	16,394	47	4,014	6,007	8,433	1,419
Current Retail Revenues	428,509	309,426	810	14,587	56,109	21,553	11,748	34	2,877	4,305	6,043	1,017
Increase / (Decrease) ($)	169,431	122,346	320	5,768	22,185	8,522	4,645	13	1,137	1,702	2,389	402
Increase / (Decrease) (%)	39.5%	39.5%	39.5%	39.5%	39.5%	39.5%	39.5%	39.5%	39.5%	39.5%	39.5%	39.5%
Movement to EROR	10.00%											
Revenue Targets												
Target Revenues	597,940	431,724	1,077	22,062	76,861	29,013	16,726	45	4,115	5,733	9,166	1,420
Current Revenues	428,509	309,426	810	14,587	56,109	21,553	11,748	34	2,877	4,305	6,043	1,017
Increase / (Decrease) ($)	169,431	122,298	266	7,475	20,752	7,459	4,977	11	1,238	1,428	3,123	402
Increase / (Decrease) (%)	39.5%	39.5%	32.9%	51.2%	37.0%	34.6%	42.4%	33.6%	43.0%	33.2%	51.7%	39.6%
Total Revenue Increase (%)		10.7%	10.3%	18.7%	4.5%	4.4%	1.4%	0.3%	1.7%	28.0%	28.0%	2.6%

Target Revenues Check												
Target (Base)	597,940	431,724	1,077	22,062	76,861	29,013	16,726	45	4,115	5,733	9,166	1,420
Other Revenues	16,292	11,879	18	815	1,972	500	579	1	86	223	193	26
Total Revenues	614,232	443,603	1,095	22,876	78,833	29,512	17,305	46	4,201	5,956	9,359	1,445
Check >>	-											

West Penn Rate District Target Revenues	- Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU
Target Revenues (Total)	728,611	443,603	12,956	33,941	88,740	40,892	28,605	11,924	15,994	17,612	21,045	13,299
Current Revenues (Total)	559,180	321,305	12,690	26,466	67,988	33,432	23,628	11,913	14,756	16,184	17,922	12,896
$ Difference	169,431	122,298	266	7,475	20,752	7,459	4,977	11	1,238	1,428	3,123	402
% Difference	30.3%	38.1%	2.1%	28.2%	30.5%	22.3%	21.1%	0.1%	8.4%	8.8%	17.4%	3.1%
Revenue Requirements												
- Demand	144,955	68,403	206	2,274	34,453	14,422	18,119	2	4,914	390	416	1,357
- Customer	469,277	374,771	404	35,964	31,484	5,527	2,175	26	196	3,099	15,540	90
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Revenue Requirements	614,232	443,174	610	38,238	65,936	19,949	20,294	28	5,110	3,489	15,956	1,447
Target Revenues												
- Demand	150,551	66,636	364	1,312	40,161	20,974	14,933	3	3,957	641	239	1,331
- Customer	447,389	365,088	713	20,750	36,700	8,038	1,792	42	158	5,092	8,927	88
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Target Revenues	597,940	431,724	1,077	22,062	76,861	29,013	16,726	45	4,115	5,733	9,166	1,420

West Penn Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.		Current			Pro Forma				
		Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue	Revenue Change	Percent Change
	SCHEDULE RS (Residential Service)	*[a]*	*[b]*	*[c]=[a]x[b]*	*[e]=[a]+[d]*	*[f]*	*[g]=[e]x[f]*	*[h]=[g]-[c]*	*[i]=[h]/[c]*
1	Distribution								
2	Customer Charge	7,634,145	$ 7.44	$ 56,798,039	7,634,145	$ 11.50	$ 87,792,668	$ 30,994,629	54.6%
3	Demand Charge (kW)	110,822	$ 2.46	272,623	110,822	$ 3.43	380,375	107,752	39.5%
4	Energy Charge (kWh)								
5	All kWh	7,237,022,340	$ 0.03487	252,354,969	7,237,022,340	$ 0.04747	343,511,150	91,156,181	36.1%
6	**Total Base Normalized Distribution Revenues**			**$ 309,425,631**			**$ 431,684,193**	**$ 122,258,562**	39.5%
7	Rider Charges								
8	Smart Meter Technologies Charge (Per Bill)	7,237,022,340	$ (0.00103)	$ (7,454,133)	7,237,022,340	$ -	$ -	$ 7,454,133	-100.0%
9	TCJA Voluntary Surcharge		-3.13%	(9,685,022)		0.00%	-	9,685,022	-100.0%
10	STAS		-0.05%	(567,728)		0.00%	-	567,728	-100.0%
11	Distribution System Improvement Charge		5.00%	$ 18,077,239		0.00%	$ -	(18,077,239)	-100.0%
12	**Total Distribution Including Rider Charges**			**$ 309,795,986**			**$ 431,684,193**	**$ 121,888,207**	39.3%
13	Rider Charges								
14	Default Service Support Charge	7,237,022,340	$ 0.00443	32,060,009	7,237,022,340	$ 0.00443	32,060,009	-	0.0%
15	Universal Service Charge	7,237,022,340	$ 0.00795	57,534,328	7,237,022,340	$ 0.00795	57,534,328	-	0.0%
16	Solar Photovoltaic Requirements Charge	7,237,022,340	$ -	-	7,237,022,340	$ -	-	-	0.0%
17	Phase IV Energy Efficiency and Conservation Charge	7,237,022,340	$ 0.00162	11,723,976	7,237,022,340	$ 0.00162	11,723,976	-	0.0%
18	PTC/HPS Charge	7,237,022,340	$ 0.10001	723,774,604	7,237,022,340	$ 0.10001	723,774,604	-	0.0%
19	**Total Energy and Revenue**	7,237,022,340		**$ 1,134,888,903**	7,237,022,340		**$ 1,256,777,110**	**$ 121,888,207**	10.7%
20	Avg rate per kWh			$ 0.15682			$ 0.17366		
21	Proposed Increase						$ 121,888,207		
22	Percent Increase						10.74%		

West Penn Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE RS

	ENERGY USAGE																	
All kWh	0	50	100	250	500	750	948	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	6,000
Total Energy Usage	0	50	100	250	500	750	948	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	6,000
Total Proposed Bill	$ 11.50	$ 19.57	$ 27.65	$ 51.87	$ 92.24	$ 132.61	$ 164.58	$ 172.98	$ 253.71	$ 334.45	$ 415.19	$ 495.93	$ 576.67	$ 657.40	$ 738.14	$ 818.88	$ 980.35
Total Current Bill	7.56	15.00	22.44	44.76	81.96	119.16	148.62	156.36	230.76	305.16	379.56	453.96	528.36	602.76	677.16	751.56	900.36
Increase ($)	$ 3.94	$ 4.57	$ 5.20	$ 7.11	$ 10.27	$ 13.44	$ 15.95	$ 16.61	$ 22.95	$ 29.29	$ 35.63	$ 41.96	$ 48.30	$ 54.64	$ 60.98	$ 67.32	$ 79.99
Increase (%)	52.04%	30.46%	23.19%	15.87%	12.54%	11.28%	10.73%	10.62%	9.95%	9.60%	9.39%	9.24%	9.14%	9.06%	9.00%	8.96%	8.88%
Overall Increase (%)	10.74%	10.74%	10.74%	10.74%	10.74%	10.74%	10.74%	10.74%	10.74%	10.74%	10.74%	10.74%	10.74%	10.74%	10.74%	10.74%	10.74%
UNBUNDLED RATES - CURRENT																	
Distribution																	
Distribution Charge @ $7.44	$ 7.44	$ 7.44	$ 7.44	$ 7.44	$ 7.44	$ 7.44	$ 7.44	$ 7.44	$ 7.44	$ 7.44	$ 7.44	$ 7.44	$ 7.44	$ 7.44	$ 7.44	$ 7.44	$ 7.44
All kWh @ 3.487 ¢/kWh	$ -	$ 2	$ 3	$ 9	$ 17	$ 26	$ 33	$ 35	$ 52	$ 70	$ 87	$ 105	$ 122	$ 139	$ 157	$ 174	$ 209
Sub-Total	$ 7	$ 9	$ 11	$ 16	$ 25	$ 34	$ 40	$ 42	$ 60	$ 77	$ 95	$ 112	$ 129	$ 147	$ 164	$ 182	$ 217
Riders																	
Universal Service Charge @ 0.795 ¢/kWh	$ -	$ 0	$ 1	$ 2	$ 4	$ 6	$ 8	$ 8	$ 12	$ 16	$ 20	$ 24	$ 28	$ 32	$ 36	$ 40	$ 48
TCJA @ -3.130 %	$ (0)	$ (0)	$ (0)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (2)	$ (2)	$ (3)	$ (4)	$ (4)	$ (5)	$ (5)	$ (6)	$ (7)
Phase IV Energy Efficiency Charge @ 0.162 ¢/kWh	$ -	$ 0	$ 0	$ 0	$ 1	$ 1	$ 2	$ 2	$ 2	$ 3	$ 4	$ 5	$ 6	$ 6	$ 7	$ 8	$ 10
Smart Meter Charge @ $0.00	$ -	$ (0)	$ (0)	$ (0)	$ (1)	$ (1)	$ (1)	$ (1)	$ (2)	$ (2)	$ (3)	$ (3)	$ (4)	$ (4)	$ (5)	$ (5)	$ (6)
Default Service Support Charge @ 0.443 ¢/kWh	$ -	$ 0	$ 0	$ 1	$ 2	$ 3	$ 4	$ 4	$ 7	$ 9	$ 11	$ 13	$ 16	$ 18	$ 20	$ 22	$ 27
Solar Photovoltaic Requirements Charge @ 0.000 ¢/k	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sub-Total	$ (0)	$ 0	$ 1	$ 3	$ 6	$ 9	$ 11	$ 12	$ 18	$ 24	$ 29	$ 35	$ 41	$ 47	$ 53	$ 59	$ 71
DSIC @ 5.000 %	$ 0	$ 0	$ 1	$ 1	$ 1	$ 2	$ 2	$ 2	$ 4	$ 5	$ 6	$ 7	$ 8	$ 9	$ 10	$ 11	$ 13
PTC/HPS Charge																	
All kWh @$ 0.10001 /kWh	$ -	$ 5	$ 10	$ 25	$ 50	$ 75	$ 95	$ 100	$ 150	$ 200	$ 250	$ 300	$ 350	$ 400	$ 450	$ 500	$ 600
Sub Total	$ 8	$ 15	$ 22	$ 45	$ 82	$ 119	$ 149	$ 156	$ 231	$ 305	$ 380	$ 454	$ 529	$ 603	$ 678	$ 752	$ 901
STAS @ -0.05 %	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)
Total Bill	**$ 8**	**$ 15**	**$ 22**	**$ 45**	**$ 82**	**$ 119**	**$ 149**	**$ 156**	**$ 231**	**$ 305**	**$ 380**	**$ 454**	**$ 528**	**$ 603**	**$ 677**	**$ 752**	**$ 900**
UNBUNDLED RATES - PROPOSED																	
Distribution																	
Distribution Charge @ $11.50	$ 12	$ 12	$ 12	$ 12	$ 12	$ 12	$ 12	$ 12	$ 12	$ 12	$ 12	$ 12	$ 12	$ 12	$ 12	$ 12	$ 12
All kWh @ 4.747 ¢/kWh	$ -	$ 2	$ 5	$ 12	$ 24	$ 36	$ 45	$ 47	$ 71	$ 95	$ 119	$ 142	$ 166	$ 190	$ 214	$ 237	$ 285
Sub-Total	$ 12	$ 14	$ 16	$ 23	$ 35	$ 47	$ 56	$ 59	$ 83	$ 106	$ 130	$ 154	$ 178	$ 201	$ 225	$ 249	$ 296
Riders																	
Universal Service Charge @ 0.795 ¢/kWh	$ -	$ 0	$ 1	$ 2	$ 4	$ 6	$ 8	$ 8	$ 12	$ 16	$ 20	$ 24	$ 28	$ 32	$ 36	$ 40	$ 48
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Phase IV Energy Efficiency Charge @ 0.162 ¢/kWh	$ -	$ 0	$ 0	$ 0	$ 1	$ 1	$ 2	$ 2	$ 2	$ 3	$ 4	$ 5	$ 6	$ 6	$ 7	$ 8	$ 10
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Default Service Support Charge @ 0.443 ¢/kWh	$ -	$ 0	$ 0	$ 1	$ 2	$ 3	$ 4	$ 4	$ 7	$ 9	$ 11	$ 13	$ 16	$ 18	$ 20	$ 22	$ 27
Solar Photovoltaic Requirements Charge @ 0.000 ¢/k	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sub-Total	$ -	$ 1	$ 1	$ 4	$ 7	$ 11	$ 13	$ 14	$ 21	$ 28	$ 35	$ 42	$ 49	$ 56	$ 63	$ 70	$ 84
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
PTC/HPS Charge																	
All kWh @ $ 0.10001 /kWh	$ -	$ 5	$ 10	$ 25	$ 50	$ 75	$ 95	$ 100	$ 150	$ 200	$ 250	$ 300	$ 350	$ 400	$ 450	$ 500	$ 600
Sub Total	$ 12	$ 20	$ 28	$ 52	$ 92	$ 133	$ 165	$ 173	$ 254	$ 334	$ 415	$ 496	$ 577	$ 657	$ 738	$ 819	$ 980
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Bill	**$ 12**	**$ 20**	**$ 28**	**$ 52**	**$ 92**	**$ 133**	**$ 165**	**$ 173**	**$ 254**	**$ 334**	**$ 415**	**$ 496**	**$ 577**	**$ 657**	**$ 738**	**$ 819**	**$ 980**
% Increase	**52.0%**	**30.5%**	**23.2%**	**15.9%**	**12.5%**	**11.3%**	**10.7%**	**10.6%**	**9.9%**	**9.6%**	**9.4%**	**9.2%**	**9.1%**	**9.1%**	**9.0%**	**9.0%**	**8.9%**

West Penn Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.		Current			Pro Forma				
		Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue	Revenue Change	Percent Change
	SCHEDULE GSV (Volunteer Service)	*[a]*	*[b]*	*[c]=[a]x[b]*	*[e]=[a]+[d]*	*[f]*	*[g]=[e]x[f]*	*[h]=[g]-[c]*	*[i]=[h]/[c]*
1	Distribution								
2	Customer Charge	7,563	$ 7.44	$ 56,268	7,563	$ 11.50	$ 86,974	$ 30,706	54.6%
3	Demand Charge (kW)	37,987	$ 2.46	93,448	37,987	$ 3.43	130,382	36,934	39.5%
4	Energy Charge (kWh)								
5	All kWh	18,944,346	$ 0.03487	660,589	18,944,346	$ 0.04747	899,209	238,620	36.1%
6	**Total Base Normalized Distribution Revenues**			**$ 810,305**			**$ 1,116,565**	**$ 306,260**	37.8%
7	Rider Charges								
8	Smart Meter Technologies Charge (Per Bill)	18,944,346	$ (0.00103)	$ (19,513)	18,944,346	$ -	$ -	$ 19,513	-100.0%
9	TCJA Voluntary Surcharge		-3.13%	(25,363)		0.00%	-	25,363	-100.0%
10	STAS		-0.05%	(1,487)		0.00%	-	1,487	-100.0%
11	Distribution System Improvement Charge		5.00%	$ 47,384		0.00%	$ -	(47,384)	-100.0%
12	**Total Distribution Including Rider Charges**			**$ 811,327**			**$ 1,116,565**	**$ 305,238**	37.6%
13	Rider Charges								
14	Default Service Support Charge	18,944,346	$ 0.00443	83,923	18,944,346	$ 0.00443	83,923	-	0.0%
15	Universal Service Charge	18,944,346	$ 0.00795	150,608	18,944,346	$ 0.00795	150,608	-	0.0%
16	Solar Photovoltaic Requirements Charge	18,944,346	$ -	-	18,944,346	$ -	-	-	0.0%
17	Phase IV Energy Efficiency and Conservation Charge	18,944,346	$ 0.00167	31,637	18,944,346	$ 0.00167	31,637	-	0.0%
18	PTC/HPS Charge	18,944,346	$ 0.10001	1,894,624	18,944,346	$ 0.10001	1,894,624	-	0.0%
19	**Total Energy and Revenue**	18,944,346		**$ 2,972,119**	18,944,346		**$ 3,277,357**	**$ 305,238**	10.3%
20	Avg rate per kWh			$ 0.15689			$ 0.17300		
21	Proposed Increase						$ 305,238		
22	Percent Increase						10.27%		

West Penn Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE GS-V

	ENERGY USAGE																	
All kWh	0	50	100	250	500	750	900	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	6,000
Total Energy Usage	0	50	100	250	500	750	900	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	6,000
Total Proposed Bill	$ 11.50	$ 19.58	$ 27.65	$ 51.88	$ 92.26	$ 132.64	$ 156.87	$ 173.03	$ 253.79	$ 334.55	$ 415.31	$ 496.08	$ 576.84	$ 657.60	$ 738.37	$ 819.13	$ 980.65
Total Current Bill	7.56	15.01	22.45	44.78	81.99	119.20	141.53	156.42	230.84	305.27	379.70	454.12	528.55	602.97	677.40	751.83	900.68
Increase ($)	$ 3.94	$ 4.57	$ 5.20	$ 7.10	$ 10.27	$ 13.44	$ 15.34	$ 16.61	$ 22.95	$ 29.28	$ 35.62	$ 41.96	$ 48.29	$ 54.63	$ 60.97	$ 67.30	$ 79.98
Increase (%)	52.04%	30.45%	23.18%	15.87%	12.53%	11.28%	10.84%	10.62%	9.94%	9.59%	9.38%	9.24%	9.14%	9.06%	9.00%	8.95%	8.88%
Overall Increase (%)	10.27%	10.27%	10.27%	10.27%	10.27%	10.27%	10.27%	10.27%	10.27%	10.27%	10.27%	10.27%	10.27%	10.27%	10.27%	10.27%	10.27%
UNBUNDLED RATES - CURRENT																	
Distribution																	
Distribution Charge @ $7.44	$ 7.44	$ 7.44	$ 7.44	$ 7.44	$ 7.44	$ 7.44	$ 7.44	$ 7.44	$ 7.44	$ 7.44	$ 7.44	$ 7.44	$ 7.44	$ 7.44	$ 7.44	$ 7.44	$ 7.44
All kWh @ 3.487 ¢/kWh	$ -	$ 2	$ 3	$ 9	$ 17	$ 26	$ 31	$ 35	$ 52	$ 70	$ 87	$ 105	$ 122	$ 139	$ 157	$ 174	$ 209
Sub-Total	$ 7	$ 9	$ 11	$ 16	$ 25	$ 34	$ 39	$ 42	$ 60	$ 77	$ 95	$ 112	$ 129	$ 147	$ 164	$ 182	$ 217
Riders																	
Universal Service Charge @ 0.795 ¢/kWh	$ -	$ 0	$ 1	$ 2	$ 4	$ 6	$ 7	$ 8	$ 12	$ 16	$ 20	$ 24	$ 28	$ 32	$ 36	$ 40	$ 48
TCJA @ -3.130 %	$ (0)	$ (0)	$ (0)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (2)	$ (2)	$ (3)	$ (4)	$ (4)	$ (5)	$ (5)	$ (6)	$ (7)
Phase IV Energy Efficiency Charge @ 0.167 ¢/kWh	$ -	$ 0	$ 0	$ 0	$ 1	$ 1	$ 2	$ 2	$ 3	$ 3	$ 4	$ 5	$ 6	$ 7	$ 8	$ 8	$ 10
Smart Meter Charge @ $0.00	$ -	$ (0)	$ (0)	$ (0)	$ (1)	$ (1)	$ (1)	$ (1)	$ (2)	$ (2)	$ (3)	$ (3)	$ (4)	$ (4)	$ (5)	$ (5)	$ (6)
Default Service Support Charge @ 0.443 ¢/kWh	$ -	$ 0	$ 0	$ 1	$ 2	$ 3	$ 4	$ 4	$ 7	$ 9	$ 11	$ 13	$ 16	$ 18	$ 20	$ 22	$ 27
Solar Photovoltaic Requirements Charge @ 0.000 ¢/kW	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sub-Total	$ (0)	$ 0	$ 1	$ 3	$ 6	$ 9	$ 11	$ 12	$ 18	$ 24	$ 30	$ 36	$ 42	$ 47	$ 53	$ 59	$ 71
DSIC @ 5.000 %	$ 0	$ 0	$ 1	$ 1	$ 1	$ 2	$ 2	$ 2	$ 4	$ 5	$ 6	$ 7	$ 8	$ 9	$ 10	$ 11	$ 13
PTC/HPS Charge																	
All kWh @ $ 0.10001 /kWh	$ -	$ 5	$ 10	$ 25	$ 50	$ 75	$ 90	$ 100	$ 150	$ 200	$ 250	$ 300	$ 350	$ 400	$ 450	$ 500	$ 600
Sub Total	$ 8	$ 15	$ 22	$ 45	$ 82	$ 119	$ 142	$ 156	$ 231	$ 305	$ 380	$ 454	$ 529	$ 603	$ 678	$ 752	$ 901
STAS @ -0.05 %	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)
Total Bill	**$ 8**	**$ 15**	**$ 22**	**$ 45**	**$ 82**	**$ 119**	**$ 142**	**$ 156**	**$ 231**	**$ 305**	**$ 380**	**$ 454**	**$ 529**	**$ 603**	**$ 677**	**$ 752**	**$ 901**
UNBUNDLED RATES - PROPOSED																	
Distribution																	
Distribution Charge @ $11.50	$ 12	$ 12	$ 12	$ 12	$ 12	$ 12	$ 12	$ 12	$ 12	$ 12	$ 12	$ 12	$ 12	$ 12	$ 12	$ 12	$ 12
All kWh @ 4.747 ¢/kWh	$ -	$ 2	$ 5	$ 12	$ 24	$ 36	$ 43	$ 47	$ 71	$ 95	$ 119	$ 142	$ 166	$ 190	$ 214	$ 237	$ 285
Sub-Total	$ 12	$ 14	$ 16	$ 23	$ 35	$ 47	$ 54	$ 59	$ 83	$ 106	$ 130	$ 154	$ 178	$ 201	$ 225	$ 249	$ 296
Riders																	
Universal Service Charge @ 0.795 ¢/kWh	$ -	$ 0	$ 1	$ 2	$ 4	$ 6	$ 7	$ 8	$ 12	$ 16	$ 20	$ 24	$ 28	$ 32	$ 36	$ 40	$ 48
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Phase IV Energy Efficiency Charge @ 0.167 ¢/kWh	$ -	$ 0	$ 0	$ 0	$ 1	$ 1	$ 2	$ 2	$ 3	$ 3	$ 4	$ 5	$ 6	$ 7	$ 8	$ 8	$ 10
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Default Service Support Charge @ 0.443 ¢/kWh	$ -	$ 0	$ 0	$ 1	$ 2	$ 3	$ 4	$ 4	$ 7	$ 9	$ 11	$ 13	$ 16	$ 18	$ 20	$ 22	$ 27
Solar Photovoltaic Requirements Charge @ 0.000 ¢/kW	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sub-Total	$ -	$ 1	$ 1	$ 4	$ 7	$ 11	$ 13	$ 14	$ 21	$ 28	$ 35	$ 42	$ 49	$ 56	$ 63	$ 70	$ 84
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
PTC/HPS Charge																	
All kWh @ $ 0.10001 /kWh	$ -	$ 5	$ 10	$ 25	$ 50	$ 75	$ 90	$ 100	$ 150	$ 200	$ 250	$ 300	$ 350	$ 400	$ 450	$ 500	$ 600
Sub Total	$ 12	$ 20	$ 28	$ 52	$ 92	$ 133	$ 157	$ 173	$ 254	$ 335	$ 415	$ 496	$ 577	$ 658	$ 738	$ 819	$ 981
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Bill	**$ 12**	**$ 20**	**$ 28**	**$ 52**	**$ 92**	**$ 133**	**$ 157**	**$ 173**	**$ 254**	**$ 335**	**$ 415**	**$ 496**	**$ 577**	**$ 658**	**$ 738**	**$ 819**	**$ 981**
% Increase	**52.0%**	**30.5%**	**23.2%**	**15.9%**	**12.5%**	**11.3%**	**10.8%**	**10.6%**	**9.9%**	**9.6%**	**9.4%**	**9.2%**	**9.1%**	**9.1%**	**9.0%**	**9.0%**	**8.9%**

West Penn Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.		Current			Pro Forma				
		Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue	Revenue Change	Percent Change
	SCHEDULE GS-Small (General Service Small)	*[a]*	*[b]*	*[c]=[a]x[b]*	*[e]=[a]+[d]*	*[f]*	*[g]=[e]x[f]*	*[h]=[g]-[c]*	*[i]=[h]/[c]*
1	Distribution								
2	Customer Charge	750,476	$ 9.52	$ 7,144,536	750,476	$ 14.40	$ 10,805,459	$ 3,660,923	51.2%
3	Demand Charge (kW)				-	$ -	-	-	0.0%
4	Energy Charge (kWh)								
5	All kWh	210,898,870	$ 0.03529	7,442,621	210,898,870	$ 0.05337	11,256,285	3,813,664	51.2%
6	**Total Base Normalized Distribution Revenues**			**$ 14,587,157**			**$ 22,061,744**	**$ 7,474,587**	51.2%
7	Rider Charges								
8	Smart Meter Technologies Charge (Per Bill)	750,476	($0.04)	$ (30,019)	750,476	$ -	$ -	$ 30,019	-100.0%
9	TCJA Voluntary Surcharge		-3.13%	(456,578)		0.00%	-	456,578	-100.0%
10	STAS		-0.05%	(19,403)		0.00%	-	19,403	-100.0%
11	Distribution System Improvement Charge		5.00%	$ 722,638		0.00%	$ -	(722,638)	-100.0%
12	**Total Distribution Including Rider Charges**			**$ 14,803,795**			**$ 22,061,744**	**$ 7,257,949**	49.0%
13	Rider Charges								
14	Default Service Support Charge	210,898,870	$ 0.00182	383,836	210,898,870	$ 0.00182	383,836	-	0.0%
15	Universal Service Charge			-			-	-	0.0%
16	Solar Photovoltaic Requirements Charge	210,898,870	$ -	-	210,898,870	$ -	-	-	0.0%
17	Phase IV Energy Efficiency and Conservation Charge	210,898,870	$ 0.00167	352,201	210,898,870	$ 0.00167	352,201	-	0.0%
18	PTC/HPS Charge	210,898,870	$ 0.11023	23,247,382	210,898,870	$ 0.11023	23,247,382	-	0.0%
19	**Total Energy and Revenue**	210,898,870		**$ 38,787,214**	210,898,870		**$ 46,045,164**	**$ 7,257,949**	18.7%
20	Avg rate per kWh			$ 0.18391			$ 0.21833		
21	Proposed Increase						$ 7,257,949		
22	Percent Increase						18.71%		

West Penn Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE GS - SMALL - SINGLE PHASE
At Average Levels of kWh Use

KW Demand																			
Total kW	0	1	1	1	1	1	1	1	3	3	3	3	3	5	5	5	5		
Hrs Use	0	100	200	300	400	500	600	730	100	200	300	400	500	100	200	300	500		
ENERGY USAGE																			
Monthly Energy Usage	0	100	200	300	400	500	600	730	300	600	900	1,200	1,500	500	1,000	1,500	2,500		
Total Energy Usage	0	100	200	300	400	500	600	730	300	600	900	1,200	1,500	500	1,000	1,500	2,500		
Total Proposed Bill	$ 14.40	$ 31.11	$ 47.82	$ 64.53	$ 81.24	$ 97.94	$ 114.65	$ 136.38	$ 64.53	$ 114.65	$ 164.78	$ 214.91	$ 265.04	$ 97.94	$ 181.49	$ 265.04	$ 432.13		
Total Current Bill	9.64	24.60	39.56	54.52	69.49	84.45	99.41	118.86	54.52	99.41	144.30	189.18	234.07	84.45	159.26	234.07	383.69		
Increase ($)	$ 4.76	$ 6.51	$ 8.26	$ 10.00	$ 11.75	$ 13.50	$ 15.24	$ 17.51	$ 10.00	$ 15.24	$ 20.48	$ 25.73	$ 30.97	$ 13.50	$ 22.23	$ 30.97	$ 48.44		
Increase (%)	49.42%	26.46%	20.87%	18.35%	16.91%	15.98%	15.33%	14.74%	18.35%	15.33%	14.20%	13.60%	13.23%	15.98%	13.96%	13.23%	12.62%		
Overall Increase (%)	18.71%	18.71%	18.71%	18.71%	18.71%	18.71%	18.71%	18.71%	18.71%	18.71%	18.71%	18.71%	18.71%	18.71%	18.71%	18.71%	18.71%		
UNBUNDLED RATES - CURRENT																			
Distribution																			
Distribution Charge @ $9.52	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10		
All kWh @ 3.529 ¢/kWh	$ -	$ 4	$ 7	$ 11	$ 14	$ 18	$ 21	$ 26	$ 11	$ 21	$ 32	$ 42	$ 53	$ 18	$ 35	$ 53	$ 88		
Sub-Total	$ 10	$ 13	$ 17	$ 20	$ 24	$ 27	$ 31	$ 35	$ 20	$ 31	$ 41	$ 52	$ 62	$ 27	$ 45	$ 62	$ 98		
Riders																			
Phase IV Energy Efficiency Charge @ 0.167 ¢/kWh	$ -	$ 0	$ 0	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 2	$ 2	$ 3	$ 1	$ 2	$ 3	$ 4		
TCJA @ -3.130 %	$ (0)	$ (0)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (2)	$ (2)	$ (1)	$ (1)	$ (2)	$ (3)		
Smart Meter Charge @ $-0.04	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)		
Default Service Support Charge @ 0.182 ¢/kWh	$ -	$ 0	$ 0	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 2	$ 2	$ 3	$ 1	$ 2	$ 3	$ 5		
Solar Photovoltaic Requirements Charge @ 0.000 ¢/kV	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Sub-Total	$ (0)	$ (0)	$ 0	$ 0	$ 1	$ 1	$ 1	$ 1	$ 0	$ 1	$ 2	$ 3	$ 3	$ 1	$ 2	$ 3	$ 6		
DSIC @ 5.000 %	$ 0	$ 1	$ 1	$ 1	$ 1	$ 1	$ 2	$ 2	$ 1	$ 2	$ 2	$ 3	$ 3	$ 1	$ 2	$ 3	$ 5		
PTC/HPS Charge																			
All kWh @ $ 0.11023 /kWh	$ -	$ 11	$ 22	$ 33	$ 44	$ 55	$ 66	$ 80	$ 33	$ 66	$ 99	$ 132	$ 165	$ 55	$ 110	$ 165	$ 276		
Sub Total	$ 10	$ 25	$ 40	$ 55	$ 70	$ 84	$ 99	$ 119	$ 55	$ 99	$ 144	$ 189	$ 234	$ 84	$ 159	$ 234	$ 384		
STAS @ -0.05 %	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)		
Total Bill	**$ 10**	**$ 25**	**$ 40**	**$ 55**	**$ 69**	**$ 84**	**$ 99**	**$ 119**	**$ 55**	**$ 99**	**$ 144**	**$ 189**	**$ 234**	**$ 84**	**$ 159**	**$ 234**	**$ 384**		
UNBUNDLED RATES - PROPOSED																			
Distribution																			
Distribution Charge @ $14.40	$ 14	$ 14	$ 14	$ 14	$ 14	$ 14	$ 14	$ 14	$ 14	$ 14	$ 14	$ 14	$ 14	$ 14	$ 14	$ 14	$ 14		
All kWh @ 5.337 ¢/kWh	$ -	$ 5	$ 11	$ 16	$ 21	$ 27	$ 32	$ 39	$ 16	$ 32	$ 48	$ 64	$ 80	$ 27	$ 53	$ 80	$ 133		
Sub-Total	$ 14	$ 20	$ 25	$ 30	$ 36	$ 41	$ 46	$ 53	$ 30	$ 46	$ 62	$ 78	$ 94	$ 41	$ 68	$ 94	$ 148		
Riders																			
Phase IV Energy Efficiency Charge @ 0.167 ¢/kWh	$ -	$ 0	$ 0	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 2	$ 2	$ 3	$ 1	$ 2	$ 3	$ 4		
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Default Service Support Charge @ 0.182 ¢/kWh	$ -	$ 0	$ 0	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 2	$ 2	$ 3	$ 1	$ 2	$ 3	$ 5		
Solar Photovoltaic Requirements Charge @ 0.000 ¢/kV	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Sub-Total	$ -	$ 0	$ 1	$ 1	$ 1	$ 2	$ 2	$ 3	$ 1	$ 2	$ 3	$ 4	$ 5	$ 2	$ 3	$ 5	$ 9		
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
PTC/HPS Charge																			
All kWh @ $ 0.11023 /kWh	$ -	$ 11	$ 22	$ 33	$ 44	$ 55	$ 66	$ 80	$ 33	$ 66	$ 99	$ 132	$ 165	$ 55	$ 110	$ 165	$ 276		
Sub Total	$ 14	$ 31	$ 48	$ 65	$ 81	$ 98	$ 115	$ 136	$ 65	$ 115	$ 165	$ 215	$ 265	$ 98	$ 181	$ 265	$ 432		
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Total Bill	**$ 14**	**$ 31**	**$ 48**	**$ 65**	**$ 81**	**$ 98**	**$ 115**	**$ 136**	**$ 65**	**$ 115**	**$ 165**	**$ 215**	**$ 265**	**$ 98**	**$ 181**	**$ 265**	**$ 432**		
% Increase	**49.4%**	**26.5%**	**20.9%**	**18.3%**	**16.9%**	**16.0%**	**15.3%**	**14.7%**	**18.3%**	**15.3%**	**14.2%**	**13.6%**	**13.2%**	**16.0%**	**14.0%**	**13.2%**	**12.6%**		

West Penn Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.		Current			Pro Forma				
		Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue	Revenue Change	Percent Change
	SCHEDULE GS-Medium (General Service Medium)	*[a]*	*[b]*	*[c]=[a]x[b]*	*[e]=[a]+[d]*	*[f]*	*[g]=[e]x[f]*	*[h]=[g]-[c]*	*[i]=[h]/[c]*
1	Distribution								
2	Customer Charge	448,265	$ 18.91	$ 8,476,682	448,265	$ 25.90	$ 11,611,838	$ 3,135,156	37.0%
3	Demand Charge								
4	All kW	11,942,335	$ 2.81	33,557,960	11,942,335	$ 3.85	45,969,592		
5	All rkVa	3,914,355	$ 0.18	704,584	3,914,355	$ 0.25	965,179	260,595	37.0%
6	Energy Charge (kWh)	3,335,030,667	$ 0.00400	13,340,123	3,335,030,667	$ 0.00548	18,274,054		
7	**Total Base Normalized Distribution Revenues**			**$ 56,079,349**			**$ 76,820,663**	**$ 20,741,314**	37.0%
8	Rider Charges								
9	Smart Meter Technologies Charge (Per Bill)	448,265	$ (0.04)	$ (17,931)	448,265	$ -	$ -	$ 17,931	
10	TCJA Voluntary Surcharge		-3.13%	(1,755,284)		0.00%	-	1,755,284	-100.0%
11	STAS		-0.05%	(218,196)		0.00%	-	218,196	-100.0%
12	Distribution System Improvement Charge		5.00%	$ 2,993,782		0.00%	$ -	(2,993,782)	-100.0%
13	**Total Distribution Including Rider Charges**			**$ 57,081,720**			**$ 76,820,663**	**$ 19,738,943**	34.6%
14	Rider Charges								
15	Default Service Support Charge	3,335,030,667	$ 0.00177	5,903,004	3,335,030,667	$ 0.00177	5,903,004	-	0.0%
16	Universal Service Charge			-			-	-	0.0%
17	Solar Photovoltaic Requirements Charge	3,335,030,667	$ -	-	3,335,030,667	$ -	-	-	0.0%
18	Phase IV Energy Efficiency and Conservation Charge	3,335,030,667	$ 0.00167	5,569,501	3,335,030,667	$ 0.00167	5,569,501	-	0.0%
19	PTC/HPS Charge	3,335,030,667	$ 0.11023	367,620,430	3,335,030,667	$ 0.11023	367,620,430	-	0.0%
20	**Total Energy and Revenue**	3,335,030,667		**$ 436,174,656**	3,335,030,667	-	**$ 455,913,599**	**$ 19,738,943**	4.5%
21	Avg rate per kWh			$ 0.13079			$ 0.13670		
22	Proposed Increase						$ 19,738,943		
23	Percent Increase						4.53%		

West Penn Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE GS-MEDIUM - THREE PHASE
With Demands 25-100 KW
At Average Levels of kWh Use

KW Demand																		
Total kW	25	25	25	25	25	50	50	50	50	75	75	75	75	100	100	100	100	
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730	
REACTIVE DEMAND																		
rkVA	8	8	8	8	8	16	16	16	16	25	25	25	25	33	33	33	33	
ENERGY USAGE																		
Monthly Energy Usage	0	2,500	7,500	12,500	18,250	5,000	15,000	25,000	36,500	7,500	22,500	37,500	54,750	10,000	30,000	50,000	73,000	
Total Energy Usage	0	2,500	7,500	12,500	18,250	5,000	15,000	25,000	36,500	7,500	22,500	37,500	54,750	10,000	30,000	50,000	73,000	
Total Proposed Bill	$ 124.16	$ 422.03	$ 1,017.78	$ 1,613.52	$ 2,298.63	$ 818.16	$ 2,009.65	$ 3,201.15	$ 4,571.36	$ 1,214.28	$ 3,001.52	$ 4,788.77	$ 6,844.09	$ 1,610.41	$ 3,993.40	$ 6,376.39	$ 9,116.82	
Total Current Bill	92.10	386.51	975.32	1,564.14	2,241.28	753.83	1,931.46	3,109.10	4,463.37	1,121.16	2,887.61	4,654.05	6,685.47	1,488.48	3,843.75	6,199.01	8,907.56	
Increase ($)	$ 32.06	$ 35.52	$ 42.45	$ 49.39	$ 57.36	$ 64.32	$ 78.19	$ 92.05	$ 107.99	$ 93.13	$ 113.92	$ 134.71	$ 158.63	$ 121.93	$ 149.65	$ 177.38	$ 209.26	
Increase (%)	34.81%	9.19%	4.35%	3.16%	2.56%	8.53%	4.05%	2.96%	2.42%	8.31%	3.95%	2.89%	2.37%	8.19%	3.89%	2.86%	2.35%	
Overall Increase (%)	4.53%	4.53%	4.53%	4.53%	4.53%	4.53%	4.53%	4.53%	4.53%	4.53%	4.53%	4.53%	4.53%	4.53%	4.53%	4.53%	4.53%	
UNBUNDLED RATES - CURRENT																		
Distribution																		
Distribution Charge @ $18.91	$ 19	$ 19	$ 19	$ 19	$ 19	$ 19	$ 19	$ 19	$ 19	$ 19	$ 19	$ 19	$ 19	$ 19	$ 19	$ 19	$ 19	
All kW @ $2.81/kW	$ 70	$ 70	$ 70	$ 70	$ 70	$ 141	$ 141	$ 141	$ 141	$ 211	$ 211	$ 211	$ 211	$ 281	$ 281	$ 281	$ 281	
All kWh @ 0.400 ¢/kWh	$ -	$ 10	$ 30	$ 50	$ 73	$ 20	$ 60	$ 100	$ 146	$ 30	$ 90	$ 150	$ 219	$ 40	$ 120	$ 200	$ 292	
All rkVA @ $0.18 /rkVA	$ 1	$ 1	$ 1	$ 1	$ 1	$ 3	$ 3	$ 3	$ 3	$ 4	$ 4	$ 4	$ 4	$ 6	$ 6	$ 6	$ 6	
Sub-Total	$ 91	$ 101	$ 121	$ 141	$ 164	$ 182	$ 222	$ 262	$ 308	$ 264	$ 324	$ 384	$ 453	$ 346	$ 426	$ 506	$ 598	
Riders																		
Phase IV Energy Efficiency Charge @ 0.167 ¢/kWh	$ -	$ 4	$ 13	$ 21	$ 30	$ 8	$ 25	$ 42	$ 61	$ 13	$ 38	$ 63	$ 91	$ 17	$ 50	$ 84	$ 122	
TCJA @ -3.130 %	$ (3)	$ (3)	$ (4)	$ (4)	$ (5)	$ (6)	$ (7)	$ (8)	$ (10)	$ (8)	$ (10)	$ (12)	$ (14)	$ (11)	$ (13)	$ (16)	$ (19)	
Smart Meter Charge @ $-0.04	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	
Default Service Support Charge @ 0.177 ¢/kWh	$ -	$ 4	$ 13	$ 22	$ 32	$ 9	$ 27	$ 44	$ 65	$ 13	$ 40	$ 66	$ 97	$ 18	$ 53	$ 89	$ 129	
Solar Photovoltaic Requirements Charge @ 0.000 ¢/k	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Sub-Total	$ (3)	$ 5	$ 22	$ 39	$ 58	$ 11	$ 45	$ 78	$ 116	$ 17	$ 67	$ 117	$ 174	$ 24	$ 90	$ 156	$ 232	
DSIC @ 5.000 %	$ 4	$ 5	$ 6	$ 8	$ 9	$ 9	$ 12	$ 15	$ 18	$ 13	$ 18	$ 22	$ 27	$ 18	$ 23	$ 29	$ 35	
PTC/HPS Charge																		
All kWh @ $ 0.11023 /kWh	$ -	$ 276	$ 827	$ 1,378	$ 2,012	$ 551	$ 1,653	$ 2,756	$ 4,023	$ 827	$ 2,480	$ 4,134	$ 6,035	$ 1,102	$ 3,307	$ 5,512	$ 8,047	
Sub Total	$ 92.15	$ 386.70	$ 975.81	$ 1,564.92	$ 2,242.40	$ 754.21	$ 1,932.43	$ 3,110.65	$ 4,465.60	$ 1,121.72	$ 2,889.05	$ 4,656.38	$ 6,688.81	$ 1,489.23	$ 3,845.67	$ 6,202.11	$ 8,912.02	
STAS @ -0.05 %	$ (0.05)	$ (0.19)	$ (0.49)	$ (0.78)	$ (1.12)	$ (0.38)	$ (0.97)	$ (1.56)	$ (2.23)	$ (0.56)	$ (1.44)	$ (2.33)	$ (3.34)	$ (0.74)	$ (1.92)	$ (3.10)	$ (4.46)	
Total Bill	**$ 92.10**	**$ 386.51**	**$ 975.32**	**$ 1,564.14**	**$ 2,241.28**	**$ 753.83**	**$ 1,931.46**	**$ 3,109.10**	**$ 4,463.37**	**$ 1,121.16**	**$ 2,887.61**	**$ 4,654.05**	**$ 6,685.47**	**$ 1,488.48**	**$ 3,843.75**	**$ 6,199.01**	**$ 8,907.56**	
UNBUNDLED RATES - PROPOSED																		
Distribution																		
Distribution Charge @ $25.90	$ 26	$ 26	$ 26	$ 26	$ 26	$ 26	$ 26	$ 26	$ 26	$ 26	$ 26	$ 26	$ 26	$ 26	$ 26	$ 26	$ 26	
All kW @ $3.85/kW	$ 96	$ 96	$ 96	$ 96	$ 96	$ 192	$ 192	$ 192	$ 192	$ 289	$ 289	$ 289	$ 289	$ 385	$ 385	$ 385	$ 385	
All kWh @ 0.548 ¢/kWh	$ -	$ 14	$ 41	$ 68	$ 100	$ 27	$ 82	$ 137	$ 200	$ 41	$ 123	$ 205	$ 300	$ 55	$ 164	$ 274	$ 400	
All rkVA @ $0.25 /rkVA	$ 2	$ 2	$ 2	$ 2	$ 2	$ 4	$ 4	$ 4	$ 4	$ 6	$ 6	$ 6	$ 6	$ 8	$ 8	$ 8	$ 8	
Sub-Total	$ 124	$ 138	$ 165	$ 193	$ 224	$ 250	$ 305	$ 359	$ 422	$ 362	$ 444	$ 526	$ 621	$ 474	$ 583	$ 693	$ 819	
Riders																		
Phase IV Energy Efficiency Charge @ 0.167 ¢/kWh	$ -	$ 4	$ 13	$ 21	$ 30	$ 8	$ 25	$ 42	$ 61	$ 13	$ 38	$ 63	$ 91	$ 17	$ 50	$ 84	$ 122	
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Default Service Support Charge @ 0.177 ¢/kWh	$ -	$ 4	$ 13	$ 22	$ 32	$ 9	$ 27	$ 44	$ 65	$ 13	$ 40	$ 66	$ 97	$ 18	$ 53	$ 89	$ 129	
Solar Photovoltaic Requirements Charge @ 0.000 ¢/k	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Sub-Total	$ -	$ 9	$ 26	$ 43	$ 63	$ 17	$ 52	$ 86	$ 126	$ 26	$ 77	$ 129	$ 188	$ 34	$ 103	$ 172	$ 251	
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
PTC/HPS Charge																		
All kWh @ $ 0.11023 /kWh	$ -	$ 276	$ 827	$ 1,378	$ 2,012	$ 551	$ 1,653	$ 2,756	$ 4,023	$ 827	$ 2,480	$ 4,134	$ 6,035	$ 1,102	$ 3,307	$ 5,512	$ 8,047	
Sub Total	$ 124.16	$ 422.03	$ 1,017.78	$ 1,613.52	$ 2,298.63	$ 818.16	$ 2,009.65	$ 3,201.15	$ 4,571.36	$ 1,214.28	$ 3,001.52	$ 4,788.77	$ 6,844.09	$ 1,610.41	$ 3,993.40	$ 6,376.39	$ 9,116.82	
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Total Bill	**$ 124.16**	**$ 422.03**	**$ 1,017.78**	**$ 1,613.52**	**$ 2,298.63**	**$ 818.16**	**$ 2,009.65**	**$ 3,201.15**	**$ 4,571.36**	**$ 1,214.28**	**$ 3,001.52**	**$ 4,788.77**	**$ 6,844.09**	**$ 1,610.41**	**$ 3,993.40**	**$ 6,376.39**	**$ 9,116.82**	
% Increase	**34.81%**	**9.19%**	**4.35%**	**3.16%**	**2.56%**	**8.53%**	**4.05%**	**2.96%**	**2.42%**	**8.31%**	**3.95%**	**2.89%**	**2.37%**	**8.19%**	**3.89%**	**2.86%**	**2.35%**	

West Penn Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE GS MEDIUM - SINGLE PHASE
With Demands 10 - 20 KW
At Average Levels of kWh Use

KW Demand																		
Total kW	0	10	10	10	10	10	10	10	10	20	20	20	20	20	20	20	20	20
Hrs Use	0	100	200	300	400	500	600	730	900	100	200	300	400	500	600	730	900	
REACTIVE DEMAND																		
rkVA	0	3	3	3	3	3	3	3	3	7	7	7	7	7	7	7	7	
ENERGY USAGE																		
Monthly Energy Usage	0	1,000	2,000	3,000	4,000	5,000	6,000	7,300	9,000	2,000	4,000	6,000	8,000	10,000	12,000	14,600	18,000	
Total Energy Usage	0	1,000	2,000	3,000	4,000	5,000	6,000	7,300	9,000	2,000	4,000	6,000	8,000	10,000	12,000	14,600	18,000	
Total Proposed Bill	$ 25.90	$ 184.35	$ 303.50	$ 422.65	$ 541.80	$ 660.95	$ 780.10	$ 935.00	$ 1,137.55	$ 342.81	$ 581.10	$ 819.40	$ 1,057.70	$ 1,296.00	$ 1,534.30	$ 1,844.09	$ 2,249.20	
Total Current Bill	19.18	166.11	283.88	401.64	519.40	637.17	754.93	908.02	1,108.22	313.04	548.57	784.10	1,019.62	1,255.15	1,490.67	1,796.86	2,197.25	
Increase ($)	$ 6.72	$ 18.24	$ 19.63	$ 21.01	$ 22.40	$ 23.79	$ 25.17	$ 26.98	$ 29.33	$ 29.76	$ 32.54	$ 35.31	$ 38.08	$ 40.85	$ 43.63	$ 47.23	$ 51.94	
Increase (%)	35.04%	10.98%	6.91%	5.23%	4.31%	3.73%	3.33%	2.97%	2.65%	9.51%	5.93%	4.50%	3.73%	3.25%	2.93%	2.63%	2.36%	
Overall Increase (%)	4.53%	4.53%	4.53%	4.53%	4.53%	4.53%	4.53%	4.53%	4.53%	4.53%	4.53%	4.53%	4.53%	4.53%	4.53%	4.53%	4.53%	
UNBUNDLED RATES - CURRENT																		
Distribution																		
Distribution Charge @ $18.91	$ 19	$ 19	$ 19	$ 19	$ 19	$ 19	$ 19	$ 19	$ 19	$ 19	$ 19	$ 19	$ 19	$ 19	$ 19	$ 19	$ 19	
All kW @ $2.81/kW	$ -	$ 28	$ 28	$ 28	$ 28	$ 28	$ 28	$ 28	$ 28	$ 56	$ 56	$ 56	$ 56	$ 56	$ 56	$ 56	$ 56	
All kWh @ 0.400 ¢/kWh	$ -	$ 4	$ 8	$ 12	$ 16	$ 20	$ 24	$ 29	$ 36	$ 8	$ 16	$ 24	$ 32	$ 40	$ 48	$ 58	$ 72	
All rkVA @ $0.18 /rkVA	$ -	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	
Sub-Total	$ 19	$ 52	$ 56	$ 60	$ 64	$ 68	$ 72	$ 77	$ 84	$ 84	$ 92	$ 100	$ 108	$ 116	$ 124	$ 135	$ 148	
Riders																		
Phase IV Energy Efficiency Charge @ 0.167 ¢/kWh	$ -	$ 2	$ 3	$ 5	$ 7	$ 8	$ 10	$ 12	$ 15	$ 3	$ 7	$ 10	$ 13	$ 17	$ 20	$ 24	$ 30	
TCJA @ -3.130 %	$ (1)	$ (2)	$ (2)	$ (2)	$ (2)	$ (2)	$ (2)	$ (2)	$ (3)	$ (3)	$ (3)	$ (3)	$ (3)	$ (4)	$ (4)	$ (4)	$ (5)	
Smart Meter Charge @ $-0.04	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	
Default Service Support Charge @ 0.177 ¢/kWh	$ -	$ 2	$ 4	$ 5	$ 7	$ 9	$ 11	$ 13	$ 16	$ 4	$ 7	$ 11	$ 14	$ 18	$ 21	$ 26	$ 32	
Solar Photovoltaic Requirements Charge @ 0.000 ¢/k	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Sub-Total	$ (1)	$ 2	$ 5	$ 8	$ 12	$ 15	$ 18	$ 23	$ 28	$ 4	$ 11	$ 17	$ 24	$ 31	$ 37	$ 46	$ 57	
DSIC @ 5.000 %	$ 1	$ 3	$ 3	$ 3	$ 3	$ 4	$ 4	$ 4	$ 5	$ 4	$ 5	$ 5	$ 6	$ 6	$ 7	$ 8	$ 9	
PTC/HPS Charge																		
All kWh @ $ 0.11023 /kWh	$ -	$ 110	$ 220	$ 331	$ 441	$ 551	$ 661	$ 805	$ 992	$ 220	$ 441	$ 661	$ 882	$ 1,102	$ 1,323	$ 1,609	$ 1,984	
Sub Total	$ 19	$ 166	$ 284	$ 402	$ 520	$ 637	$ 755	$ 908	$ 1,109	$ 313	$ 549	$ 784	$ 1,020	$ 1,256	$ 1,491	$ 1,798	$ 2,198	
STAS @ -0.05 %	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (1)	$ (0)	$ (0)	$ (0)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	
Total Bill	**$ 19**	**$ 166**	**$ 284**	**$ 402**	**$ 519**	**$ 637**	**$ 755**	**$ 908**	**$ 1,108**	**$ 313**	**$ 549**	**$ 784**	**$ 1,020**	**$ 1,255**	**$ 1,491**	**$ 1,797**	**$ 2,197**	
UNBUNDLED RATES - PROPOSED																		
Distribution																		
Distribution Charge @ $25.90	$ 26	$ 26	$ 26	$ 26	$ 26	$ 26	$ 26	$ 26	$ 26	$ 26	$ 26	$ 26	$ 26	$ 26	$ 26	$ 26	$ 26	
All kW @ $3.85/kW	$ -	$ 38	$ 38	$ 38	$ 38	$ 38	$ 38	$ 38	$ 38	$ 77	$ 77	$ 77	$ 77	$ 77	$ 77	$ 77	$ 77	
All kWh @ 0.548 ¢/kWh	$ -	$ 5	$ 11	$ 16	$ 22	$ 27	$ 33	$ 40	$ 49	$ 11	$ 22	$ 33	$ 44	$ 55	$ 66	$ 80	$ 99	
All rkVA @ $0.25 /rkVA	$ -	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	
Sub-Total	$ 26	$ 71	$ 76	$ 82	$ 87	$ 93	$ 98	$ 105	$ 115	$ 115	$ 126	$ 137	$ 148	$ 159	$ 170	$ 185	$ 203	
Riders																		
Phase IV Energy Efficiency Charge @ 0.167 ¢/kWh	$ -	$ 2	$ 3	$ 5	$ 7	$ 8	$ 10	$ 12	$ 15	$ 3	$ 7	$ 10	$ 13	$ 17	$ 20	$ 24	$ 30	
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Default Service Support Charge @ 0.177 ¢/kWh	$ -	$ 2	$ 4	$ 5	$ 7	$ 9	$ 11	$ 13	$ 16	$ 4	$ 7	$ 11	$ 14	$ 18	$ 21	$ 26	$ 32	
Solar Photovoltaic Requirements Charge @ 0.000 ¢/k	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Sub-Total	$ -	$ 3	$ 7	$ 10	$ 14	$ 17	$ 21	$ 25	$ 31	$ 7	$ 14	$ 21	$ 28	$ 34	$ 41	$ 50	$ 62	
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
PTC/HPS Charge																		
All kWh @ $ 0.11023 /kWh	$ -	$ 110	$ 220	$ 331	$ 441	$ 551	$ 661	$ 805	$ 992	$ 220	$ 441	$ 661	$ 882	$ 1,102	$ 1,323	$ 1,609	$ 1,984	
Sub Total	$ 26	$ 184	$ 304	$ 423	$ 542	$ 661	$ 780	$ 935	$ 1,138	$ 343	$ 581	$ 819	$ 1,058	$ 1,296	$ 1,534	$ 1,844	$ 2,249	
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Total Bill	**$ 26**	**$ 184**	**$ 304**	**$ 423**	**$ 542**	**$ 661**	**$ 780**	**$ 935**	**$ 1,138**	**$ 343**	**$ 581**	**$ 819**	**$ 1,058**	**$ 1,296**	**$ 1,534**	**$ 1,844**	**$ 2,249**	
% Increase	**35.04%**	**10.98%**	**6.91%**	**5.23%**	**4.31%**	**3.73%**	**3.33%**	**2.97%**	**2.65%**	**9.51%**	**5.93%**	**4.50%**	**3.73%**	**3.25%**	**2.93%**	**2.63%**	**2.36%**	

West Penn Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.		Current			Pro Forma				
		Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue	Revenue Change	Percent Change
	SCHEDULE GS-Large (General Service Large)	*[a]*	*[b]*	*[c]=[a]x[b]*	*[e]=[a]+[d]*	*[f]*	*[g]=[e]x[f]*	*[h]=[g]-[c]*	*[i]=[h]/[c]*
1	Distribution								
2	Customer Charge	10,831	$ 145.82	$ 1,579,417	10,831	$ 196.29	$ 2,126,047	$ 546,630	34.6%
3	Demand Charge (kW)								
4	All kW	5,471,123	$ 3.99	21,829,780	5,471,123	$ 5.37	29,384,978	7,555,198	34.6%
5	All rkVa	2,710,301	$ 0.18	487,854	2,710,301	$ 0.24	656,698	168,844	34.6%
6	Voltage Discount	1,905,614	$ (1.23)	(2,343,905)	1,905,614	$ (1.66)	(3,155,120)	(811,215)	34.6%
7	Energy Charge (kWh)								
8	All kWh	2,072,277,757	$ -	-	2,072,277,757	$ -	-	-	0.0%
9	**Total Base Normalized Distribution Revenues**			**$ 21,553,146**			**$ 29,012,603**	**$ 7,459,457**	34.6%
10	Rider Charges								
11	Smart Meter Technologies Charge (Per Bill)	10,831	$ 7.89	$ 85,459	10,831	$ -	$ -	$ (85,459)	
12	TCJA Voluntary Surcharge		-3.13%	(674,613)		0.00%	-	674,613	-100.0%
13	STAS		-0.05%	(80,189)		0.00%	-	80,189	-100.0%
14	Distribution System Improvement Charge		5.00%	$ 1,091,521		0.00%	$ -	(1,091,521)	-100.0%
15	**Total Distribution Including Rider Charges**			**$ 21,975,323**			**$ 29,012,603**	**$ 7,037,280**	32.0%
16	Rider Charges								
17	Default Service Support Charge	3,938,267	$ 1.23700	4,871,636	3,938,267	$ 1.23700	4,871,636	-	0.0%
18	Universal Service Charge			-			-	-	0.0%
19	Solar Photovoltaic Requirements Charge	2,072,277,757	$ -	-	2,072,277,757	$ -	-	-	0.0%
20	Phase IV Energy Efficiency and Conservation Charge	3,938,267	$ 0.22000	866,419	3,938,267	$ 0.22000	866,419	-	0.0%
21	PTC/HPS Charge	2,072,277,757	$ 0.06398	132,584,331	2,072,277,757	$ 0.06398	132,584,331	-	0.0%
22	**Total Energy and Revenue**	2,072,277,757		**$ 160,297,709**	2,072,277,757		**$ 167,334,989**	**$ 7,037,280**	4.4%
23	Avg rate per kWh			$ 0.07735			$ 0.08075		
24	Proposed Increase						$ 7,037,280		
25	Percent Increase						4.39%		

West Penn Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE GS - LARGE
With Demands of 500 - 1,000 KW
At Average Levels of kWh Use

KW Demand																		
Total kW	500	500	500	500	500	500	750	750	750	750	750	750	1,000	1,000	1,000	1,000	1,000	
Hrs Use	0	200	300	400	500	730	200	300	400	500	730	900	200	300	400	500	730	
REACTIVE DEMAND																		
rkVA	248	248	248	248	248	248	372	372	372	372	372	372	495	495	495	495	495	
ENERGY USAGE																		
Monthly Energy Usage	0	100,000	150,000	200,000	250,000	365,000	150,000	225,000	300,000	375,000	547,500	675,000	200,000	300,000	400,000	500,000	730,000	
Total Energy Usage	0	100,000	150,000	200,000	250,000	365,000	150,000	225,000	300,000	375,000	547,500	675,000	200,000	300,000	400,000	500,000	730,000	
Total Proposed Bill	$ 3,670.26	$ 10,068.26	$ 13,267.26	$ 16,466.26	$ 19,665.26	$ 27,022.96	$ 15,004.25	$ 19,802.75	$ 24,601.25	$ 29,399.75	$ 40,436.30	$ 48,593.75	$ 19,940.24	$ 26,338.24	$ 32,736.24	$ 39,134.24	$ 53,849.64	
Total Current Bill	2,963.65	9,358.45	12,555.85	15,753.26	18,950.66	26,304.68	13,959.42	18,755.52	23,551.62	28,347.72	39,378.75	47,532.12	18,560.38	24,955.18	31,349.99	37,744.79	52,452.83	
Increase ($)	$ 706.61	$ 709.81	$ 711.41	$ 713.01	$ 714.61	$ 718.29	$ 1,044.83	$ 1,047.23	$ 1,049.63	$ 1,052.03	$ 1,057.55	$ 1,061.63	$ 1,379.86	$ 1,383.06	$ 1,386.25	$ 1,389.45	$ 1,396.81	
Increase (%)	23.84%	7.58%	5.67%	4.53%	3.77%	2.73%	7.48%	5.58%	4.46%	3.71%	2.69%	2.23%	7.43%	5.54%	4.42%	3.68%	2.66%	
Overall Increase (%)	4.39%	4.39%	4.39%	4.39%	4.39%	4.39%	4.39%	4.39%	4.39%	4.39%	4.39%	4.39%	4.39%	4.39%	4.39%	4.39%	4.39%	
UNBUNDLED RATES - CURRENT																		
Distribution																		
Distribution Charge @ $145.82	$ 146	$ 146	$ 146	$ 146	$ 146	$ 146	$ 146	$ 146	$ 146	$ 146	$ 146	$ 146	$ 146	$ 146	$ 146	$ 146	$ 146	
All kW @ $3.99/kW	$ 1,995	$ 1,995	$ 1,995	$ 1,995	$ 1,995	$ 1,995	$ 2,993	$ 2,993	$ 2,993	$ 2,993	$ 2,993	$ 2,993	$ 3,990	$ 3,990	$ 3,990	$ 3,990	$ 3,990	
All rkVA @$ 0.18 /rkVA	$ 45	$ 45	$ 45	$ 45	$ 45	$ 45	$ 67	$ 67	$ 67	$ 67	$ 67	$ 67	$ 89	$ 89	$ 89	$ 89	$ 89	
Sub-Total	$ 2,185	$ 2,185	$ 2,185	$ 2,185	$ 2,185	$ 2,185	$ 3,205	$ 3,205	$ 3,205	$ 3,205	$ 3,205	$ 3,205	$ 4,225	$ 4,225	$ 4,225	$ 4,225	$ 4,225	
Riders																		
Phase IV Energy Efficiency Charge @ $ 0.22 /kW PLC	$ 110	$ 110	$ 110	$ 110	$ 110	$ 110	$ 165	$ 165	$ 165	$ 165	$ 165	$ 165	$ 220	$ 220	$ 220	$ 220	$ 220	
TCJA @ -3.130 %	$ (68)	$ (68)	$ (68)	$ (68)	$ (68)	$ (68)	$ (100)	$ (100)	$ (100)	$ (100)	$ (100)	$ (100)	$ (132)	$ (132)	$ (132)	$ (132)	$ (132)	
Smart Meter Charge @ $7.89	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	
Default Service Support Charge @$ 1.237 /kW NSPL	$ 619	$ 619	$ 619	$ 619	$ 619	$ 619	$ 928	$ 928	$ 928	$ 928	$ 928	$ 928	$ 1,237	$ 1,237	$ 1,237	$ 1,237	$ 1,237	
Solar Photovoltaic Requirements Charge @ 0.000 ¢/kv	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Sub-Total	$ 668	$ 668	$ 668	$ 668	$ 668	$ 668	$ 1,000	$ 1,000	$ 1,000	$ 1,000	$ 1,000	$ 1,000	$ 1,333	$ 1,333	$ 1,333	$ 1,333	$ 1,333	
DSIC @ 5.000 %	$ 112	$ 112	$ 112	$ 112	$ 112	$ 112	$ 164	$ 164	$ 164	$ 164	$ 164	$ 164	$ 216	$ 216	$ 216	$ 216	$ 216	
PTC/HPS Charge																		
All kWh @ $ 0.06398 /kWh	$ -	$ 6,398	$ 9,597	$ 12,796	$ 15,995	$ 23,353	$ 9,597	$ 14,396	$ 19,194	$ 23,993	$ 35,029	$ 43,187	$ 12,796	$ 19,194	$ 25,592	$ 31,990	$ 46,705	
Sub Total	$ 2,965.14	$ 9,363.14	$ 12,562.14	$ 15,761.14	$ 18,960.14	$ 26,317.84	$ 13,966.40	$ 18,764.90	$ 23,563.40	$ 28,361.90	$ 39,398.45	$ 47,555.90	$ 18,569.67	$ 24,967.67	$ 31,365.67	$ 37,763.67	$ 52,479.07	
STAS @ -0.05 %	$ (1.48)	$ (4.68)	$ (6.28)	$ (7.88)	$ (9.48)	$ (13.16)	$ (6.98)	$ (9.38)	$ (11.78)	$ (14.18)	$ (19.70)	$ (23.78)	$ (9.28)	$ (12.48)	$ (15.68)	$ (18.88)	$ (26.24)	
Total Bill	**$ 2,963.65**	**$ 9,358.45**	**$ 12,555.85**	**$ 15,753.26**	**$ 18,950.66**	**$ 26,304.68**	**$ 13,959.42**	**$ 18,755.52**	**$ 23,551.62**	**$ 28,347.72**	**$ 39,378.75**	**$ 47,532.12**	**$ 18,560.38**	**$ 24,955.18**	**$ 31,349.99**	**$ 37,744.79**	**$ 52,452.83**	
UNBUNDLED RATES - PROPOSED																		
Distribution																		
Distribution Charge @ $196.29	$ 196	$ 196	$ 196	$ 196	$ 196	$ 196	$ 196	$ 196	$ 196	$ 196	$ 196	$ 196	$ 196	$ 196	$ 196	$ 196	$ 196	
All kW @ $5.37/kW	$ 2,685	$ 2,685	$ 2,685	$ 2,685	$ 2,685	$ 2,685	$ 4,028	$ 4,028	$ 4,028	$ 4,028	$ 4,028	$ 4,028	$ 5,371	$ 5,371	$ 5,371	$ 5,371	$ 5,371	
All rkVA @$ 0.24 /rkVA	$ 60	$ 60	$ 60	$ 60	$ 60	$ 60	$ 90	$ 90	$ 90	$ 90	$ 90	$ 90	$ 120	$ 120	$ 120	$ 120	$ 120	
Sub-Total	$ 2,942	$ 2,942	$ 2,942	$ 2,942	$ 2,942	$ 2,942	$ 4,315	$ 4,315	$ 4,315	$ 4,315	$ 4,315	$ 4,315	$ 5,687	$ 5,687	$ 5,687	$ 5,687	$ 5,687	
Riders																		
Phase IV Energy Efficiency Charge @ $ 0.22 /kW PLC	$ 110	$ 110	$ 110	$ 110	$ 110	$ 110	$ 165	$ 165	$ 165	$ 165	$ 165	$ 165	$ 220	$ 220	$ 220	$ 220	$ 220	
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Default Service Support Charge @$ 1.237 /kW NSPL	$ 619	$ 619	$ 619	$ 619	$ 619	$ 619	$ 928	$ 928	$ 928	$ 928	$ 928	$ 928	$ 1,237	$ 1,237	$ 1,237	$ 1,237	$ 1,237	
Solar Photovoltaic Requirements Charge @ 0.000 ¢/kv	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Sub-Total	$ 729	$ 729	$ 729	$ 729	$ 729	$ 729	$ 1,093	$ 1,093	$ 1,093	$ 1,093	$ 1,093	$ 1,093	$ 1,457	$ 1,457	$ 1,457	$ 1,457	$ 1,457	
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
PTC/HPS Charge																		
All kWh @ $ 0.06398 /kWh	$ -	$ 6,398	$ 9,597	$ 12,796	$ 15,995	$ 23,353	$ 9,597	$ 14,396	$ 19,194	$ 23,993	$ 35,029	$ 43,187	$ 12,796	$ 19,194	$ 25,592	$ 31,990	$ 46,705	
Sub Total	$ 3,670.26	$ 10,068.26	$ 13,267.26	$ 16,466.26	$ 19,665.26	$ 27,022.96	$ 15,004.25	$ 19,802.75	$ 24,601.25	$ 29,399.75	$ 40,436.30	$ 48,593.75	$ 19,940.24	$ 26,338.24	$ 32,736.24	$ 39,134.24	$ 53,849.64	
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Total Bill	**$ 3,670.26**	**$ 10,068.26**	**$ 13,267.26**	**$ 16,466.26**	**$ 19,665.26**	**$ 27,022.96**	**$ 15,004.25**	**$ 19,802.75**	**$ 24,601.25**	**$ 29,399.75**	**$ 40,436.30**	**$ 48,593.75**	**$ 19,940.24**	**$ 26,338.24**	**$ 32,736.24**	**$ 39,134.24**	**$ 53,849.64**	
% Increase	**23.84%**	**7.58%**	**5.67%**	**4.53%**	**3.77%**	**2.73%**	**7.48%**	**5.58%**	**4.46%**	**3.71%**	**2.69%**	**2.23%**	**7.43%**	**5.54%**	**4.42%**	**3.68%**	**2.66%**	

West Penn Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE GS - LARGE
With Demands of 1,500 - 3,000 KW
At Average Levels of kWh Use

KW Demand																		
Total kW	1,500	1,500	1,500	1,500	1,500	2,000	2,000	2,000	2,000	2,500	2,500	2,500	2,500	3,000	3,000	3,000	3,000	
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730	
REACTIVE DEMAND																		
rkVA	743	743	743	743	743	991	991	991	991	1,238	1,238	1,238	1,238	1,486	1,486	1,486	1,486	
ENERGY USAGE																		
Monthly Energy Usage	0	150,000	450,000	750,000	1,095,000	200,000	600,000	1,000,000	1,460,000	250,000	750,000	1,250,000	1,825,000	300,000	900,000	1,500,000	2,190,000	
Total Energy Usage	0	150,000	450,000	750,000	1,095,000	200,000	600,000	1,000,000	1,460,000	250,000	750,000	1,250,000	1,825,000	300,000	900,000	1,500,000	2,190,000	
Total Proposed Bill	$ 10,618.22	$ 20,215.22	$ 39,409.22	$ 58,603.22	$ 80,676.32	$ 26,888.19	$ 52,480.19	$ 78,072.19	$ 107,502.99	$ 33,561.17	$ 65,551.17	$ 97,541.17	$ 134,329.67	$ 40,234.15	$ 78,622.15	$ 117,010.15	$ 161,156.35	
Total Current Bill	8,577.91	18,170.11	37,354.51	56,538.92	78,600.98	24,174.64	49,753.84	75,333.05	104,749.13	30,179.17	62,153.17	94,127.18	130,897.29	36,183.70	74,552.50	112,921.31	157,045.44	
Increase ($)	$ 2,040.31	$ 2,045.10	$ 2,054.70	$ 2,064.30	$ 2,075.34	$ 2,713.55	$ 2,726.35	$ 2,739.14	$ 2,753.86	$ 3,382.00	$ 3,397.99	$ 3,413.99	$ 3,432.38	$ 4,050.45	$ 4,069.64	$ 4,088.83	$ 4,110.91	
Increase (%)	23.79%	11.26%	5.50%	3.65%	2.64%	11.22%	5.48%	3.64%	2.63%	11.21%	5.47%	3.63%	2.62%	11.19%	5.46%	3.62%	2.62%	
Overall Increase (%)	4.39%	4.39%	4.39%	4.39%	4.39%	4.39%	4.39%	4.39%	4.39%	4.39%	4.39%	4.39%	4.39%	4.39%	4.39%	4.39%	4.39%	
UNBUNDLED RATES - CURRENT																		
Distribution																		
Distribution Charge @ $145.82	$ 146	$ 146	$ 146	$ 146	$ 146	$ 146	$ 146	$ 146	$ 146	$ 146	$ 146	$ 146	$ 146	$ 146	$ 146	$ 146	$ 146	
All kW @ $3.99/kW	$ 5,985	$ 5,985	$ 5,985	$ 5,985	$ 5,985	$ 7,980	$ 7,980	$ 7,980	$ 7,980	$ 9,975	$ 9,975	$ 9,975	$ 9,975	$ 11,970	$ 11,970	$ 11,970	$ 11,970	
All rkVA @$ 0.18 /rkVA	$ 134	$ 134	$ 134	$ 134	$ 134	$ 178	$ 178	$ 178	$ 178	$ 223	$ 223	$ 223	$ 223	$ 268	$ 268	$ 268	$ 268	
Sub-Total	$ 6,265	$ 6,265	$ 6,265	$ 6,265	$ 6,265	$ 8,304	$ 8,304	$ 8,304	$ 8,304	$ 10,344	$ 10,344	$ 10,344	$ 10,344	$ 12,383	$ 12,383	$ 12,383	$ 12,383	
Riders																		
Phase IV Energy Efficiency Charge @ $ 0.22 /kW PLC	$ 330	$ 330	$ 330	$ 330	$ 330	$ 440	$ 440	$ 440	$ 440	$ 550	$ 550	$ 550	$ 550	$ 660	$ 660	$ 660	$ 660	
TCJA @ -3.130 %	$ (196)	$ (196)	$ (196)	$ (196)	$ (196)	$ (260)	$ (260)	$ (260)	$ (260)	$ (324)	$ (324)	$ (324)	$ (324)	$ (388)	$ (388)	$ (388)	$ (388)	
Smart Meter Charge @ $7.89	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	
Default Service Support Charge @$ 1.237 /kW NSPL	$ 1,856	$ 1,856	$ 1,856	$ 1,856	$ 1,856	$ 2,474	$ 2,474	$ 2,474	$ 2,474	$ 3,093	$ 3,093	$ 3,093	$ 3,093	$ 3,711	$ 3,711	$ 3,711	$ 3,711	
Solar Photovoltaic Requirements Charge @ 0.000 ¢/kv	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Sub-Total	$ 1,997	$ 1,997	$ 1,997	$ 1,997	$ 1,997	$ 2,662	$ 2,662	$ 2,662	$ 2,662	$ 3,327	$ 3,327	$ 3,327	$ 3,327	$ 3,991	$ 3,991	$ 3,991	$ 3,991	
DSIC @ 5.000 %	$ 320	$ 320	$ 320	$ 320	$ 320	$ 425	$ 425	$ 425	$ 425	$ 529	$ 529	$ 529	$ 529	$ 633	$ 633	$ 633	$ 633	
PTC/HPS Charge																		
All kWh @ $ 0.06398 /kWh	$ -	$ 9,597	$ 28,791	$ 47,985	$ 70,058	$ 12,796	$ 38,388	$ 63,980	$ 93,411	$ 15,995	$ 47,985	$ 79,975	$ 116,764	$ 19,194	$ 57,582	$ 95,970	$ 140,116	
Sub Total	$ 8,582.20	$ 18,179.20	$ 37,373.20	$ 56,567.20	$ 78,640.30	$ 24,186.73	$ 49,778.73	$ 75,370.73	$ 104,801.53	$ 30,194.27	$ 62,184.27	$ 94,174.27	$ 130,962.77	$ 36,201.80	$ 74,589.80	$ 112,977.80	$ 157,124.00	
STAS @ -0.05 %	$ (4.29)	$ (9.09)	$ (18.69)	$ (28.28)	$ (39.32)	$ (12.09)	$ (24.89)	$ (37.69)	$ (52.40)	$ (15.10)	$ (31.09)	$ (47.09)	$ (65.48)	$ (18.10)	$ (37.29)	$ (56.49)	$ (78.56)	
Total Bill	**$ 8,577.91**	**$ 18,170.11**	**$ 37,354.51**	**$ 56,538.92**	**$ 78,600.98**	**$ 24,174.64**	**$ 49,753.84**	**$ 75,333.05**	**$ 104,749.13**	**$ 30,179.17**	**$ 62,153.17**	**$ 94,127.18**	**$ 130,897.29**	**$ 36,183.70**	**$ 74,552.50**	**$ 112,921.31**	**$ 157,045.44**	
UNBUNDLED RATES - PROPOSED																		
Distribution																		
Distribution Charge @ $196.29	$ 196	$ 196	$ 196	$ 196	$ 196	$ 196	$ 196	$ 196	$ 196	$ 196	$ 196	$ 196	$ 196	$ 196	$ 196	$ 196	$ 196	
All kW @ $5.37/kW	$ 8,056	$ 8,056	$ 8,056	$ 8,056	$ 8,056	$ 10,742	$ 10,742	$ 10,742	$ 10,742	$ 13,427	$ 13,427	$ 13,427	$ 13,427	$ 16,113	$ 16,113	$ 16,113	$ 16,113	
All rkVA @$ 0.24 /rkVA	$ 180	$ 180	$ 180	$ 180	$ 180	$ 240	$ 240	$ 240	$ 240	$ 300	$ 300	$ 300	$ 300	$ 360	$ 360	$ 360	$ 360	
Sub-Total	$ 8,433	$ 8,433	$ 8,433	$ 8,433	$ 8,433	$ 11,178	$ 11,178	$ 11,178	$ 11,178	$ 13,924	$ 13,924	$ 13,924	$ 13,924	$ 16,669	$ 16,669	$ 16,669	$ 16,669	
Riders																		
Phase IV Energy Efficiency Charge @ $ 0.22 /kW PLC	$ 330	$ 330	$ 330	$ 330	$ 330	$ 440	$ 440	$ 440	$ 440	$ 550	$ 550	$ 550	$ 550	$ 660	$ 660	$ 660	$ 660	
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Default Service Support Charge @$ 1.237 /kW NSPL	$ 1,856	$ 1,856	$ 1,856	$ 1,856	$ 1,856	$ 2,474	$ 2,474	$ 2,474	$ 2,474	$ 3,093	$ 3,093	$ 3,093	$ 3,093	$ 3,711	$ 3,711	$ 3,711	$ 3,711	
Solar Photovoltaic Requirements Charge @ 0.000 ¢/kv	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Sub-Total	$ 2,186	$ 2,186	$ 2,186	$ 2,186	$ 2,186	$ 2,914	$ 2,914	$ 2,914	$ 2,914	$ 3,643	$ 3,643	$ 3,643	$ 3,643	$ 4,371	$ 4,371	$ 4,371	$ 4,371	
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
PTC/HPS Charge																		
All kWh @ $ 0.06398 /kWh	$ -	$ 9,597	$ 28,791	$ 47,985	$ 70,058	$ 12,796	$ 38,388	$ 63,980	$ 93,411	$ 15,995	$ 47,985	$ 79,975	$ 116,764	$ 19,194	$ 57,582	$ 95,970	$ 140,116	
Sub Total	$ 10,618.22	$ 20,215.22	$ 39,409.22	$ 58,603.22	$ 80,676.32	$ 26,888.19	$ 52,480.19	$ 78,072.19	$ 107,502.99	$ 33,561.17	$ 65,551.17	$ 97,541.17	$ 134,329.67	$ 40,234.15	$ 78,622.15	$ 117,010.15	$ 161,156.35	
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Total Bill	**$ 10,618.22**	**$ 20,215.22**	**$ 39,409.22**	**$ 58,603.22**	**$ 80,676.32**	**$ 26,888.19**	**$ 52,480.19**	**$ 78,072.19**	**$ 107,502.99**	**$ 33,561.17**	**$ 65,551.17**	**$ 97,541.17**	**$ 134,329.67**	**$ 40,234.15**	**$ 78,622.15**	**$ 117,010.15**	**$ 161,156.35**	
% Increase	**23.79%**	**11.26%**	**5.50%**	**3.65%**	**2.64%**	**11.22%**	**5.48%**	**3.64%**	**2.63%**	**11.21%**	**5.47%**	**3.63%**	**2.62%**	**11.19%**	**5.46%**	**3.62%**	**2.62%**	

West Penn Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE GS - LARGE
With Demands of 1,500 - 3,000 KW w/ Voltage Discount
At Average Levels of kWh Use

KW Demand																		
Total kW	1,500	1,500	1,500	1,500	1,500	2,000	2,000	2,000	2,000	2,500	2,500	2,500	2,500	3,000	3,000	3,000	3,000	
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730	
REACTIVE DEMAND																		
rkVA	743	743	743	743	743	991	991	991	991	1,238	1,238	1,238	1,238	1,486	1,486	1,486	1,486	
ENERGY USAGE																		
Monthly Energy Usage	0	150,000	450,000	750,000	1,095,000	200,000	600,000	1,000,000	1,460,000	250,000	750,000	1,250,000	1,825,000	300,000	900,000	1,500,000	2,190,000	
Total Energy Usage	0	150,000	450,000	750,000	1,095,000	200,000	600,000	1,000,000	1,460,000	250,000	750,000	1,250,000	1,825,000	300,000	900,000	1,500,000	2,190,000	
Total Proposed Bill	$ 8,134.67	$ 17,731.67	$ 36,925.67	$ 56,119.67	$ 78,192.77	$ 23,576.80	$ 49,168.80	$ 74,760.80	$ 104,191.60	$ 29,421.92	$ 61,411.92	$ 93,401.92	$ 130,190.42	$ 35,267.05	$ 73,655.05	$ 112,043.05	$ 156,189.25	
Total Current Bill	6,702.23	16,294.44	35,478.84	54,663.24	76,725.31	21,673.74	47,252.94	72,832.15	102,248.23	27,053.04	59,027.05	91,001.05	127,771.16	32,432.35	70,801.15	109,169.96	153,294.09	
Increase ($)	$ 1,432.44	$ 1,437.23	$ 1,446.83	$ 1,456.43	$ 1,467.46	$ 1,903.06	$ 1,915.85	$ 1,928.65	$ 1,943.36	$ 2,368.88	$ 2,384.88	$ 2,400.87	$ 2,419.27	$ 2,834.70	$ 2,853.90	$ 2,873.09	$ 2,895.17	
Increase (%)	21.37%	8.82%	4.08%	2.66%	1.91%	8.78%	4.05%	2.65%	1.90%	8.76%	4.04%	2.64%	1.89%	8.74%	4.03%	2.63%	1.89%	
Overall Increase (%)	4.39%	4.39%	4.39%	4.39%	4.39%	4.39%	4.39%	4.39%	4.39%	4.39%	4.39%	4.39%	4.39%	4.39%	4.39%	4.39%	4.39%	
UNBUNDLED RATES - CURRENT																		
Distribution																		
Distribution Charge @ $145.82	$ 146	$ 146	$ 146	$ 146	$ 146	$ 146	$ 146	$ 146	$ 146	$ 146	$ 146	$ 146	$ 146	$ 146	$ 146	$ 146	$ 146	
All kW @ $2.76/kW	$ 4,140	$ 4,140	$ 4,140	$ 4,140	$ 4,140	$ 5,520	$ 5,520	$ 5,520	$ 5,520	$ 6,900	$ 6,900	$ 6,900	$ 6,900	$ 8,280	$ 8,280	$ 8,280	$ 8,280	
All rkVA @$ 0.18 /rkVA	$ 134	$ 134	$ 134	$ 134	$ 134	$ 178	$ 178	$ 178	$ 178	$ 223	$ 223	$ 223	$ 223	$ 268	$ 268	$ 268	$ 268	
Sub-Total	$ 4,420	$ 4,420	$ 4,420	$ 4,420	$ 4,420	$ 5,844	$ 5,844	$ 5,844	$ 5,844	$ 7,269	$ 7,269	$ 7,269	$ 7,269	$ 8,693	$ 8,693	$ 8,693	$ 8,693	
Riders																		
Phase IV Energy Efficiency Charge @ $ 0.22 /kW PLC	$ 330	$ 330	$ 330	$ 330	$ 330	$ 440	$ 440	$ 440	$ 440	$ 550	$ 550	$ 550	$ 550	$ 660	$ 660	$ 660	$ 660	
TCJA @ -3.130 %	$ (138)	$ (138)	$ (138)	$ (138)	$ (138)	$ (183)	$ (183)	$ (183)	$ (183)	$ (228)	$ (228)	$ (228)	$ (228)	$ (272)	$ (272)	$ (272)	$ (272)	
Smart Meter Charge @ $7.89	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	
Default Service Support Charge @$ 1.237 /kW NSPL	$ 1,856	$ 1,856	$ 1,856	$ 1,856	$ 1,856	$ 2,474	$ 2,474	$ 2,474	$ 2,474	$ 3,093	$ 3,093	$ 3,093	$ 3,093	$ 3,711	$ 3,711	$ 3,711	$ 3,711	
Solar Photovoltaic Requirements Charge @ 0.000 ¢/kv	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Sub-Total	$ 2,055	$ 2,055	$ 2,055	$ 2,055	$ 2,055	$ 2,739	$ 2,739	$ 2,739	$ 2,739	$ 3,423	$ 3,423	$ 3,423	$ 3,423	$ 4,107	$ 4,107	$ 4,107	$ 4,107	
DSIC @ 5.000 %	$ 231	$ 231	$ 231	$ 231	$ 231	$ 305	$ 305	$ 305	$ 305	$ 380	$ 380	$ 380	$ 380	$ 454	$ 454	$ 454	$ 454	
PTC/HPS Charge																		
All kWh @ $ 0.06398 /kWh	$ -	$ 9,597	$ 28,791	$ 47,985	$ 70,058	$ 12,796	$ 38,388	$ 63,980	$ 93,411	$ 15,995	$ 47,985	$ 79,975	$ 116,764	$ 19,194	$ 57,582	$ 95,970	$ 140,116	
Sub Total	$ 6,705.59	$ 16,302.59	$ 35,496.59	$ 54,690.59	$ 76,763.69	$ 21,684.58	$ 47,276.58	$ 72,868.58	$ 102,299.38	$ 27,066.58	$ 59,056.58	$ 91,046.58	$ 127,835.08	$ 32,448.57	$ 70,836.57	$ 109,224.57	$ 153,370.77	
STAS @ -0.05 %	$ (3.35)	$ (8.15)	$ (17.75)	$ (27.35)	$ (38.38)	$ (10.84)	$ (23.64)	$ (36.43)	$ (51.15)	$ (13.53)	$ (29.53)	$ (45.52)	$ (63.92)	$ (16.22)	$ (35.42)	$ (54.61)	$ (76.69)	
Total Bill	**$ 6,702.23**	**$ 16,294.44**	**$ 35,478.84**	**$ 54,663.24**	**$ 76,725.31**	**$ 21,673.74**	**$ 47,252.94**	**$ 72,832.15**	**$ 102,248.23**	**$ 27,053.04**	**$ 59,027.05**	**$ 91,001.05**	**$ 127,771.16**	**$ 32,432.35**	**$ 70,801.15**	**$ 109,169.96**	**$ 153,294.09**	
UNBUNDLED RATES - PROPOSED																		
Distribution																		
Distribution Charge @ $196.29	$ 196	$ 196	$ 196	$ 196	$ 196	$ 196	$ 196	$ 196	$ 196	$ 196	$ 196	$ 196	$ 196	$ 196	$ 196	$ 196	$ 196	
All kW @ $3.72/kW	$ 5,573	$ 5,573	$ 5,573	$ 5,573	$ 5,573	$ 7,430	$ 7,430	$ 7,430	$ 7,430	$ 9,288	$ 9,288	$ 9,288	$ 9,288	$ 11,146	$ 11,146	$ 11,146	$ 11,146	
All rkVA @$ 0.24 /rkVA	$ 180	$ 180	$ 180	$ 180	$ 180	$ 240	$ 240	$ 240	$ 240	$ 300	$ 300	$ 300	$ 300	$ 360	$ 360	$ 360	$ 360	
Sub-Total	$ 5,949	$ 5,949	$ 5,949	$ 5,949	$ 5,949	$ 7,867	$ 7,867	$ 7,867	$ 7,867	$ 9,784	$ 9,784	$ 9,784	$ 9,784	$ 11,702	$ 11,702	$ 11,702	$ 11,702	
Riders																		
Phase IV Energy Efficiency Charge @ $ 0.22 /kW PLC	$ 330	$ 330	$ 330	$ 330	$ 330	$ 440	$ 440	$ 440	$ 440	$ 550	$ 550	$ 550	$ 550	$ 660	$ 660	$ 660	$ 660	
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Default Service Support Charge @$ 1.237 /kW NSPL	$ 1,856	$ 1,856	$ 1,856	$ 1,856	$ 1,856	$ 2,474	$ 2,474	$ 2,474	$ 2,474	$ 3,093	$ 3,093	$ 3,093	$ 3,093	$ 3,711	$ 3,711	$ 3,711	$ 3,711	
Solar Photovoltaic Requirements Charge @ 0.000 ¢/kv	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Sub-Total	$ 2,186	$ 2,186	$ 2,186	$ 2,186	$ 2,186	$ 2,914	$ 2,914	$ 2,914	$ 2,914	$ 3,643	$ 3,643	$ 3,643	$ 3,643	$ 4,371	$ 4,371	$ 4,371	$ 4,371	
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
PTC/HPS Charge																		
All kWh @ $ 0.06398 /kWh	$ -	$ 9,597	$ 28,791	$ 47,985	$ 70,058	$ 12,796	$ 38,388	$ 63,980	$ 93,411	$ 15,995	$ 47,985	$ 79,975	$ 116,764	$ 19,194	$ 57,582	$ 95,970	$ 140,116	
Sub Total	$ 8,134.67	$ 17,731.67	$ 36,925.67	$ 56,119.67	$ 78,192.77	$ 23,576.80	$ 49,168.80	$ 74,760.80	$ 104,191.60	$ 29,421.92	$ 61,411.92	$ 93,401.92	$ 130,190.42	$ 35,267.05	$ 73,655.05	$ 112,043.05	$ 156,189.25	
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Total Bill	**$ 8,134.67**	**$ 17,731.67**	**$ 36,925.67**	**$ 56,119.67**	**$ 78,192.77**	**$ 23,576.80**	**$ 49,168.80**	**$ 74,760.80**	**$ 104,191.60**	**$ 29,421.92**	**$ 61,411.92**	**$ 93,401.92**	**$ 130,190.42**	**$ 35,267.05**	**$ 73,655.05**	**$ 112,043.05**	**$ 156,189.25**	
% Increase	**21.37%**	**8.82%**	**4.08%**	**2.66%**	**1.91%**	**8.78%**	**4.05%**	**2.65%**	**1.90%**	**8.76%**	**4.04%**	**2.64%**	**1.89%**	**8.74%**	**4.03%**	**2.63%**	**1.89%**	

West Penn Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.		Current			Pro Forma				
		Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue	Revenue Change	Percent Change
	SCHEDULE GP/TP (General Primary Service / Transmission Power)	*[a]*	*[b]*	*[c]=[a]x[b]*	*[e]=[a]+[d]*	*[f]*	*[g]=[e]x[f]*	*[h]=[g]-[c]*	*[i]=[h]/[c]*
1	Distribution								
2	Customer Charge	2,284	$ 983.20	$ 2,245,219	2,284	$ 1,399.76	$ 3,196,459	$951,240	42.4%
3	Demand Charge (kW)								
4	All kW	11,871,797	$ 0.61	7,241,796	11,871,797	$ 0.87	10,309,954	$3,068,158	42.4%
5	All rkVa	2,104,798	$ 0.18	378,864	2,104,798	$ 0.26	539,378	$160,514	42.4%
6	Voltage Discount	1,810,620	$ (0.50)	(905,310)	1,810,620	$ (0.71)	(1,288,866)	($383,556)	42.4%
7	Transformer Charge	2,315,908	$ 1.19	2,755,930	2,315,908	$ 1.69	3,923,545	$1,167,615	42.4%
8	Energy Charge (kWh)								
9	All kWh	5,177,974,892	$ -	-	5,177,974,892	$ -	-	$0	0.0%
10	**Total Base Normalized Distribution Revenues**			**$ 11,716,499**			**$ 16,680,470**	$4,963,971	42.4%
11	Rider Charges								
12	Smart Meter Technologies Charge (Per Bill)	2,284	$7.89	$ 18,017	2,284	$ -	$ -	($18,017)	
13	TCJA Voluntary Surcharge		-3.13%	(366,726)		0.00%	-	366,726	-100.0%
14	STAS		-0.05%	(177,683)		0.00%	-	177,683	-100.0%
15	Distribution System Improvement Charge		5.00%	$ 659,383		0.00%	$ -	($659,383)	-100.0%
16	**Total Distribution Including Rider Charges**			**$ 11,849,489**			**$ 16,680,470**	$4,830,981	40.8%
17	Rider Charges								
18	Default Service Support Charge	8,272,150	$ 1.23700	10,232,649	8,272,150	$ 1.23700	10,232,649	-	0.0%
19	Universal Service Charge			-			-	-	0.0%
20	Solar Photovoltaic Requirements Charge	5,177,974,892	$ -	-	5,177,974,892	$ -	-	-	0.0%
21	Phase IV Energy Efficiency and Conservation Charge	8,272,150	$ 0.22000	1,819,873	8,272,150	$ 0.22000	1,819,873	-	0.0%
22	PTC/HPS Charge	5,177,974,892	$ 0.06398	331,286,834	5,177,974,892	$ 0.06398	331,286,834	-	0.0%
23	**Total Energy and Revenue**	5,177,974,892		**$ 355,188,845**	5,177,974,892		**$ 360,019,826**	**$ 4,830,981**	1.4%
24	Avg rate per kWh			$ 0.06860			$ 0.06953		
25	Proposed Increase						$ 4,830,981		
26	Percent Increase						1.36%		

West Penn Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE GP
With Demands of 25 - 150 KW
At Average Levels of kWh Use

KW Demand																		
Total kW	25	25	25	25	25	50	50	50	50	100	100	100	100	150	150	150	150	
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730	
REACTIVE DEMAND																		
rkVA	4	4	4	4	4	9	9	9	9	18	18	18	18	27	27	27	27	
ENERGY USAGE																		
Monthly Energy Usage	0	2,500	7,500	12,500	18,250	5,000	15,000	25,000	36,500	10,000	30,000	50,000	73,000	15,000	45,000	75,000	109,500	
Total Energy Usage	0	2,500	7,500	12,500	18,250	5,000	15,000	25,000	36,500	10,000	30,000	50,000	73,000	15,000	45,000	75,000	109,500	
Total Proposed Bill	$ 1,459.03	$ 1,618.98	$ 1,938.88	$ 2,258.78	$ 2,626.66	$ 1,838.20	$ 2,478.00	$ 3,117.80	$ 3,853.57	$ 2,276.64	$ 3,556.24	$ 4,835.84	$ 6,307.38	$ 2,715.09	$ 4,634.49	$ 6,553.89	$ 8,761.20	
Total Current Bill	1,060.82	1,220.69	1,540.43	1,860.17	2,227.87	1,433.56	2,073.04	2,712.52	3,447.92	1,859.29	3,138.25	4,417.21	5,888.02	2,285.03	4,203.47	6,121.91	8,328.11	
Increase ($)	$ 398.20	$ 398.28	$ 398.44	$ 398.60	$ 398.79	$ 404.64	$ 404.96	$ 405.28	$ 405.65	$ 417.35	$ 417.99	$ 418.63	$ 419.37	$ 430.06	$ 431.02	$ 431.98	$ 433.08	
Increase (%)	37.54%	32.63%	25.87%	21.43%	17.90%	28.23%	19.53%	14.94%	11.76%	22.45%	13.32%	9.48%	7.12%	18.82%	10.25%	7.06%	5.20%	
Overall Increase (%)	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	
UNBUNDLED RATES - CURRENT																		
Distribution																		
Distribution Charge @ $983.20	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	
All kW @ $0.61/kW	$ 15	$ 15	$ 15	$ 15	$ 15	$ 31	$ 31	$ 31	$ 31	$ 61	$ 61	$ 61	$ 61	$ 92	$ 92	$ 92	$ 92	
All rkVA @$ 0.18 /rkVA	$ 1	$ 1	$ 1	$ 1	$ 1	$ 2	$ 2	$ 2	$ 2	$ 3	$ 3	$ 3	$ 3	$ 5	$ 5	$ 5	$ 5	
Sub-Total	$ 999	$ 999	$ 999	$ 999	$ 999	$ 1,015	$ 1,015	$ 1,015	$ 1,015	$ 1,047	$ 1,047	$ 1,047	$ 1,047	$ 1,079	$ 1,079	$ 1,079	$ 1,079	
Riders																		
Phase IV Energy Efficiency Charge @ $ 0.22 /kW PLC	$ 6	$ 6	$ 6	$ 6	$ 6	$ 11	$ 11	$ 11	$ 11	$ 22	$ 22	$ 22	$ 22	$ 33	$ 33	$ 33	$ 33	
TCJA @ -3.130 %	$ (31)	$ (31)	$ (31)	$ (31)	$ (31)	$ (32)	$ (32)	$ (32)	$ (32)	$ (33)	$ (33)	$ (33)	$ (33)	$ (34)	$ (34)	$ (34)	$ (34)	
Smart Meter Charge @ $7.89	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	
Default Service Support Charge @$ 1.237 /kW NSPL	$ 31	$ 31	$ 31	$ 31	$ 31	$ 62	$ 62	$ 62	$ 62	$ 124	$ 124	$ 124	$ 124	$ 186	$ 186	$ 186	$ 186	
Solar Photovoltaic Requirements Charge @ 0.000 ¢/kv	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Sub-Total	$ 13	$ 13	$ 13	$ 13	$ 13	$ 49	$ 49	$ 49	$ 49	$ 121	$ 121	$ 121	$ 121	$ 193	$ 193	$ 193	$ 193	
DSIC @ 5.000 %	$ 49	$ 49	$ 49	$ 49	$ 49	$ 50	$ 50	$ 50	$ 50	$ 52	$ 52	$ 52	$ 52	$ 54	$ 54	$ 54	$ 54	
PTC/HPS Charge																		
All kWh @ $ 0.06398 /kWh	$ -	$ 160	$ 480	$ 800	$ 1,168	$ 320	$ 960	$ 1,600	$ 2,335	$ 640	$ 1,919	$ 3,199	$ 4,671	$ 960	$ 2,879	$ 4,799	$ 7,006	
Sub Total	$ 1,061.35	$ 1,221.30	$ 1,541.20	$ 1,861.10	$ 2,228.99	$ 1,434.28	$ 2,074.08	$ 2,713.88	$ 3,449.65	$ 1,860.22	$ 3,139.82	$ 4,419.42	$ 5,890.96	$ 2,286.17	$ 4,205.57	$ 6,124.97	$ 8,332.28	
STAS @ -0.05 %	$ (0.53)	$ (0.61)	$ (0.77)	$ (0.93)	$ (1.11)	$ (0.72)	$ (1.04)	$ (1.36)	$ (1.72)	$ (0.93)	$ (1.57)	$ (2.21)	$ (2.95)	$ (1.14)	$ (2.10)	$ (3.06)	$ (4.17)	
Total Bill	**$ 1,060.82**	**$ 1,220.69**	**$ 1,540.43**	**$ 1,860.17**	**$ 2,227.87**	**$ 1,433.56**	**$ 2,073.04**	**$ 2,712.52**	**$ 3,447.92**	**$ 1,859.29**	**$ 3,138.25**	**$ 4,417.21**	**$ 5,888.02**	**$ 2,285.03**	**$ 4,203.47**	**$ 6,121.91**	**$ 8,328.11**	
UNBUNDLED RATES - PROPOSED																		
Distribution																		
Distribution Charge @ $1,399.76	$ 1,400	$ 1,400	$ 1,400	$ 1,400	$ 1,400	$ 1,400	$ 1,400	$ 1,400	$ 1,400	$ 1,400	$ 1,400	$ 1,400	$ 1,400	$ 1,400	$ 1,400	$ 1,400	$ 1,400	
All kW @ $0.87/kW	$ 22	$ 22	$ 22	$ 22	$ 22	$ 43	$ 43	$ 43	$ 43	$ 87	$ 87	$ 87	$ 87	$ 130	$ 130	$ 130	$ 130	
All rkVA @$ 0.26 /rkVA	$ 1	$ 1	$ 1	$ 1	$ 1	$ 2	$ 2	$ 2	$ 2	$ 5	$ 5	$ 5	$ 5	$ 7	$ 7	$ 7	$ 7	
Sub-Total	$ 1,423	$ 1,423	$ 1,423	$ 1,423	$ 1,423	$ 1,445	$ 1,445	$ 1,445	$ 1,445	$ 1,491	$ 1,491	$ 1,491	$ 1,491	$ 1,537	$ 1,537	$ 1,537	$ 1,537	
Riders																		
Phase IV Energy Efficiency Charge @ $ 0.22 /kW PLC	$ 6	$ 6	$ 6	$ 6	$ 6	$ 11	$ 11	$ 11	$ 11	$ 22	$ 22	$ 22	$ 22	$ 33	$ 33	$ 33	$ 33	
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Default Service Support Charge @$ 1.237 /kW NSPL	$ 31	$ 31	$ 31	$ 31	$ 31	$ 62	$ 62	$ 62	$ 62	$ 124	$ 124	$ 124	$ 124	$ 186	$ 186	$ 186	$ 186	
Solar Photovoltaic Requirements Charge @ 0.000 ¢/kv	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Sub-Total	$ 36	$ 36	$ 36	$ 36	$ 36	$ 73	$ 73	$ 73	$ 73	$ 146	$ 146	$ 146	$ 146	$ 219	$ 219	$ 219	$ 219	
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
PTC/HPS Charge																		
All kWh @ $ 0.06398 /kWh	$ -	$ 160	$ 480	$ 800	$ 1,168	$ 320	$ 960	$ 1,600	$ 2,335	$ 640	$ 1,919	$ 3,199	$ 4,671	$ 960	$ 2,879	$ 4,799	$ 7,006	
Sub Total	$ 1,459.03	$ 1,618.98	$ 1,938.88	$ 2,258.78	$ 2,626.66	$ 1,838.20	$ 2,478.00	$ 3,117.80	$ 3,853.57	$ 2,276.64	$ 3,556.24	$ 4,835.84	$ 6,307.38	$ 2,715.09	$ 4,634.49	$ 6,553.89	$ 8,761.20	
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Total Bill	**$ 1,459.03**	**$ 1,618.98**	**$ 1,938.88**	**$ 2,258.78**	**$ 2,626.66**	**$ 1,838.20**	**$ 2,478.00**	**$ 3,117.80**	**$ 3,853.57**	**$ 2,276.64**	**$ 3,556.24**	**$ 4,835.84**	**$ 6,307.38**	**$ 2,715.09**	**$ 4,634.49**	**$ 6,553.89**	**$ 8,761.20**	
% Increase	**37.54%**	**32.63%**	**25.87%**	**21.43%**	**17.90%**	**28.23%**	**19.53%**	**14.94%**	**11.76%**	**22.45%**	**13.32%**	**9.48%**	**7.12%**	**18.82%**	**10.25%**	**7.06%**	**5.20%**	

West Penn Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE GP
With Demands of 250 - 1,000 KW
At Average Levels of kWh Use

KW Demand																		
Total kW	250	250	250	250	250	500	500	500	500	750	750	750	750	1,000	1,000	1,000	1,000	
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730	
REACTIVE DEMAND																		
rkVA	44	44	44	44	44	89	89	89	89	133	133	133	133	177	177	177	177	
ENERGY USAGE																		
Monthly Energy Usage	0	25,000	75,000	125,000	182,500	50,000	150,000	250,000	365,000	75,000	225,000	375,000	547,500	100,000	300,000	500,000	730,000	
Total Energy Usage	0	25,000	75,000	125,000	182,500	50,000	150,000	250,000	365,000	75,000	225,000	375,000	547,500	100,000	300,000	500,000	730,000	
Total Proposed Bill	$ 1,992.47	$ 3,591.97	$ 6,790.97	$ 9,989.97	$ 13,668.82	$ 5,784.19	$ 12,182.19	$ 18,580.19	$ 25,937.89	$ 7,976.41	$ 17,573.41	$ 27,170.41	$ 38,206.96	$ 10,168.63	$ 22,964.63	$ 35,760.63	$ 50,476.03	
Total Current Bill	1,537.79	3,136.49	6,333.89	9,531.29	13,208.30	5,265.15	11,659.95	18,054.76	25,408.78	7,393.82	16,986.02	26,578.22	37,609.25	9,522.48	22,312.08	35,101.68	49,809.73	
Increase ($)	$ 454.68	$ 455.48	$ 457.08	$ 458.68	$ 460.52	$ 519.04	$ 522.24	$ 525.44	$ 529.12	$ 582.59	$ 587.39	$ 592.19	$ 597.71	$ 646.15	$ 652.55	$ 658.95	$ 666.30	
Increase (%)	29.57%	14.52%	7.22%	4.81%	3.49%	9.86%	4.48%	2.91%	2.08%	7.88%	3.46%	2.23%	1.59%	6.79%	2.92%	1.88%	1.34%	
Overall Increase (%)	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	
UNBUNDLED RATES - CURRENT																		
Distribution																		
Distribution Charge @ $983.20	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	
All kW @ $0.61/kW	$ 153	$ 153	$ 153	$ 153	$ 153	$ 305	$ 305	$ 305	$ 305	$ 458	$ 458	$ 458	$ 458	$ 610	$ 610	$ 610	$ 610	
All rkVA @$ 0.18 /rkVA	$ 8	$ 8	$ 8	$ 8	$ 8	$ 16	$ 16	$ 16	$ 16	$ 24	$ 24	$ 24	$ 24	$ 32	$ 32	$ 32	$ 32	
Sub-Total	$ 1,144	$ 1,144	$ 1,144	$ 1,144	$ 1,144	$ 1,304	$ 1,304	$ 1,304	$ 1,304	$ 1,465	$ 1,465	$ 1,465	$ 1,465	$ 1,625	$ 1,625	$ 1,625	$ 1,625	
Riders																		
Phase IV Energy Efficiency Charge @ $ 0.22 /kW PLC	$ 55	$ 55	$ 55	$ 55	$ 55	$ 110	$ 110	$ 110	$ 110	$ 165	$ 165	$ 165	$ 165	$ 220	$ 220	$ 220	$ 220	
TCJA @ -3.130 %	$ (36)	$ (36)	$ (36)	$ (36)	$ (36)	$ (41)	$ (41)	$ (41)	$ (41)	$ (46)	$ (46)	$ (46)	$ (46)	$ (51)	$ (51)	$ (51)	$ (51)	
Smart Meter Charge @ $7.89	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	
Default Service Support Charge @$ 1.237 /kW NSPL	$ 309	$ 309	$ 309	$ 309	$ 309	$ 619	$ 619	$ 619	$ 619	$ 928	$ 928	$ 928	$ 928	$ 1,237	$ 1,237	$ 1,237	$ 1,237	
Solar Photovoltaic Requirements Charge @ 0.000 ¢/kv	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Sub-Total	$ 336	$ 336	$ 336	$ 336	$ 336	$ 696	$ 696	$ 696	$ 696	$ 1,055	$ 1,055	$ 1,055	$ 1,055	$ 1,414	$ 1,414	$ 1,414	$ 1,414	
DSIC @ 5.000 %	$ 59	$ 59	$ 59	$ 59	$ 59	$ 69	$ 69	$ 69	$ 69	$ 80	$ 80	$ 80	$ 80	$ 90	$ 90	$ 90	$ 90	
PTC/HPS Charge																		
All kWh @ $ 0.06398 /kWh	$ -	$ 1,600	$ 4,799	$ 7,998	$ 11,676	$ 3,199	$ 9,597	$ 15,995	$ 23,353	$ 4,799	$ 14,396	$ 23,993	$ 35,029	$ 6,398	$ 19,194	$ 31,990	$ 46,705	
Sub Total	$ 1,538.56	$ 3,138.06	$ 6,337.06	$ 9,536.06	$ 13,214.91	$ 5,267.79	$ 11,665.79	$ 18,063.79	$ 25,421.49	$ 7,397.52	$ 16,994.52	$ 26,591.52	$ 37,628.07	$ 9,527.24	$ 22,323.24	$ 35,119.24	$ 49,834.64	
STAS @ -0.05 %	$ (0.77)	$ (1.57)	$ (3.17)	$ (4.77)	$ (6.61)	$ (2.63)	$ (5.83)	$ (9.03)	$ (12.71)	$ (3.70)	$ (8.50)	$ (13.30)	$ (18.81)	$ (4.76)	$ (11.16)	$ (17.56)	$ (24.92)	
Total Bill	**$ 1,537.79**	**$ 3,136.49**	**$ 6,333.89**	**$ 9,531.29**	**$ 13,208.30**	**$ 5,265.15**	**$ 11,659.95**	**$ 18,054.76**	**$ 25,408.78**	**$ 7,393.82**	**$ 16,986.02**	**$ 26,578.22**	**$ 37,609.25**	**$ 9,522.48**	**$ 22,312.08**	**$ 35,101.68**	**$ 49,809.73**	
UNBUNDLED RATES - PROPOSED																		
Distribution																		
Distribution Charge @ $1,399.76	$ 1,400	$ 1,400	$ 1,400	$ 1,400	$ 1,400	$ 1,400	$ 1,400	$ 1,400	$ 1,400	$ 1,400	$ 1,400	$ 1,400	$ 1,400	$ 1,400	$ 1,400	$ 1,400	$ 1,400	
All kW @ $0.87/kW	$ 217	$ 217	$ 217	$ 217	$ 217	$ 434	$ 434	$ 434	$ 434	$ 651	$ 651	$ 651	$ 651	$ 868	$ 868	$ 868	$ 868	
All rkVA @$ 0.26 /rkVA	$ 11	$ 11	$ 11	$ 11	$ 11	$ 23	$ 23	$ 23	$ 23	$ 34	$ 34	$ 34	$ 34	$ 45	$ 45	$ 45	$ 45	
Sub-Total	$ 1,628	$ 1,628	$ 1,628	$ 1,628	$ 1,628	$ 1,857	$ 1,857	$ 1,857	$ 1,857	$ 2,085	$ 2,085	$ 2,085	$ 2,085	$ 2,314	$ 2,314	$ 2,314	$ 2,314	
Riders																		
Phase IV Energy Efficiency Charge @ $ 0.22 /kW PLC	$ 55	$ 55	$ 55	$ 55	$ 55	$ 110	$ 110	$ 110	$ 110	$ 165	$ 165	$ 165	$ 165	$ 220	$ 220	$ 220	$ 220	
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Default Service Support Charge @$ 1.237 /kW NSPL	$ 309	$ 309	$ 309	$ 309	$ 309	$ 619	$ 619	$ 619	$ 619	$ 928	$ 928	$ 928	$ 928	$ 1,237	$ 1,237	$ 1,237	$ 1,237	
Solar Photovoltaic Requirements Charge @ 0.000 ¢/kv	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Sub-Total	$ 364	$ 364	$ 364	$ 364	$ 364	$ 729	$ 729	$ 729	$ 729	$ 1,093	$ 1,093	$ 1,093	$ 1,093	$ 1,457	$ 1,457	$ 1,457	$ 1,457	
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
PTC/HPS Charge																		
All kWh @ $ 0.06398 /kWh	$ -	$ 1,600	$ 4,799	$ 7,998	$ 11,676	$ 3,199	$ 9,597	$ 15,995	$ 23,353	$ 4,799	$ 14,396	$ 23,993	$ 35,029	$ 6,398	$ 19,194	$ 31,990	$ 46,705	
Sub Total	$ 1,992.47	$ 3,591.97	$ 6,790.97	$ 9,989.97	$ 13,668.82	$ 5,784.19	$ 12,182.19	$ 18,580.19	$ 25,937.89	$ 7,976.41	$ 17,573.41	$ 27,170.41	$ 38,206.96	$ 10,168.63	$ 22,964.63	$ 35,760.63	$ 50,476.03	
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Total Bill	**$ 1,992.47**	**$ 3,591.97**	**$ 6,790.97**	**$ 9,989.97**	**$ 13,668.82**	**$ 5,784.19**	**$ 12,182.19**	**$ 18,580.19**	**$ 25,937.89**	**$ 7,976.41**	**$ 17,573.41**	**$ 27,170.41**	**$ 38,206.96**	**$ 10,168.63**	**$ 22,964.63**	**$ 35,760.63**	**$ 50,476.03**	
% Increase	**29.57%**	**14.52%**	**7.22%**	**4.81%**	**3.49%**	**9.86%**	**4.48%**	**2.91%**	**2.08%**	**7.88%**	**3.46%**	**2.23%**	**1.59%**	**6.79%**	**2.92%**	**1.88%**	**1.34%**	

West Penn Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE GP
With Demands of 1,500 - 3,000 KW
At Average Levels of kWh Use

KW Demand																		
Total kW	1,500	1,500	1,500	1,500	1,500	2,000	2,000	2,000	2,000	2,500	2,500	2,500	2,500	3,000	3,000	3,000	3,000	
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730	
REACTIVE DEMAND																		
rkVA	266	266	266	266	266	355	355	355	355	443	443	443	443	532	532	532	532	
ENERGY USAGE																		
Monthly Energy Usage	0	150,000	450,000	750,000	1,095,000	200,000	600,000	1,000,000	1,460,000	250,000	750,000	1,250,000	1,825,000	300,000	900,000	1,500,000	2,190,000	
Total Energy Usage	0	150,000	450,000	750,000	1,095,000	200,000	600,000	1,000,000	1,460,000	250,000	750,000	1,250,000	1,825,000	300,000	900,000	1,500,000	2,190,000	
Total Proposed Bill	$ 4,956.07	$ 14,553.07	$ 33,747.07	$ 52,941.07	$ 75,014.17	$ 18,937.50	$ 44,529.50	$ 70,121.50	$ 99,552.30	$ 23,321.94	$ 55,311.94	$ 87,301.94	$ 124,090.44	$ 27,706.38	$ 66,094.38	$ 104,482.38	$ 148,628.58	
Total Current Bill	4,187.60	13,779.81	32,964.21	52,148.61	74,210.68	18,037.13	43,616.34	69,195.54	98,611.63	22,294.46	54,268.46	86,242.47	123,012.57	26,551.79	64,920.59	103,289.40	147,413.52	
Increase ($)	$ 768.46	$ 773.26	$ 782.86	$ 792.46	$ 803.49	$ 900.37	$ 913.17	$ 925.96	$ 940.68	$ 1,027.48	$ 1,043.48	$ 1,059.47	$ 1,077.87	$ 1,154.59	$ 1,173.79	$ 1,192.98	$ 1,215.06	
Increase (%)	18.35%	5.61%	2.37%	1.52%	1.08%	4.99%	2.09%	1.34%	0.95%	4.61%	1.92%	1.23%	0.88%	4.35%	1.81%	1.15%	0.82%	
Overall Increase (%)	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	
UNBUNDLED RATES - CURRENT																		
Distribution																		
Distribution Charge @ $983.20	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	
All kW @ $0.61/kW	$ 915	$ 915	$ 915	$ 915	$ 915	$ 1,220	$ 1,220	$ 1,220	$ 1,220	$ 1,525	$ 1,525	$ 1,525	$ 1,525	$ 1,830	$ 1,830	$ 1,830	$ 1,830	
All rkVA @$ 0.18 /rkVA	$ 48	$ 48	$ 48	$ 48	$ 48	$ 64	$ 64	$ 64	$ 64	$ 80	$ 80	$ 80	$ 80	$ 96	$ 96	$ 96	$ 96	
Sub-Total	$ 1,946	$ 1,946	$ 1,946	$ 1,946	$ 1,946	$ 2,267	$ 2,267	$ 2,267	$ 2,267	$ 2,588	$ 2,588	$ 2,588	$ 2,588	$ 2,909	$ 2,909	$ 2,909	$ 2,909	
Riders																		
Phase IV Energy Efficiency Charge @ $ 0.22 /kW PLC	$ 330	$ 330	$ 330	$ 330	$ 330	$ 440	$ 440	$ 440	$ 440	$ 550	$ 550	$ 550	$ 550	$ 660	$ 660	$ 660	$ 660	
TCJA @ -3.130 %	$ (61)	$ (61)	$ (61)	$ (61)	$ (61)	$ (71)	$ (71)	$ (71)	$ (71)	$ (81)	$ (81)	$ (81)	$ (81)	$ (91)	$ (91)	$ (91)	$ (91)	
Smart Meter Charge @ $7.89	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	
Default Service Support Charge @$ 1.237 /kW NSPL	$ 1,856	$ 1,856	$ 1,856	$ 1,856	$ 1,856	$ 2,474	$ 2,474	$ 2,474	$ 2,474	$ 3,093	$ 3,093	$ 3,093	$ 3,093	$ 3,711	$ 3,711	$ 3,711	$ 3,711	
Solar Photovoltaic Requirements Charge @ 0.000 ¢/kv	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Sub-Total	$ 2,132	$ 2,132	$ 2,132	$ 2,132	$ 2,132	$ 2,851	$ 2,851	$ 2,851	$ 2,851	$ 3,569	$ 3,569	$ 3,569	$ 3,569	$ 4,288	$ 4,288	$ 4,288	$ 4,288	
DSIC @ 5.000 %	$ 111	$ 111	$ 111	$ 111	$ 111	$ 132	$ 132	$ 132	$ 132	$ 153	$ 153	$ 153	$ 153	$ 174	$ 174	$ 174	$ 174	
PTC/HPS Charge																		
All kWh @ $ 0.06398 /kWh	$ -	$ 9,597	$ 28,791	$ 47,985	$ 70,058	$ 12,796	$ 38,388	$ 63,980	$ 93,411	$ 15,995	$ 47,985	$ 79,975	$ 116,764	$ 19,194	$ 57,582	$ 95,970	$ 140,116	
Sub Total	$ 4,189.70	$ 13,786.70	$ 32,980.70	$ 52,174.70	$ 74,247.80	$ 18,046.16	$ 43,638.16	$ 69,230.16	$ 98,660.96	$ 22,305.61	$ 54,295.61	$ 86,285.61	$ 123,074.11	$ 26,565.07	$ 64,953.07	$ 103,341.07	$ 147,487.27	
STAS @ -0.05 %	$ (2.09)	$ (6.89)	$ (16.49)	$ (26.09)	$ (37.12)	$ (9.02)	$ (21.82)	$ (34.62)	$ (49.33)	$ (11.15)	$ (27.15)	$ (43.14)	$ (61.54)	$ (13.28)	$ (32.48)	$ (51.67)	$ (73.74)	
Total Bill	**$ 4,187.60**	**$ 13,779.81**	**$ 32,964.21**	**$ 52,148.61**	**$ 74,210.68**	**$ 18,037.13**	**$ 43,616.34**	**$ 69,195.54**	**$ 98,611.63**	**$ 22,294.46**	**$ 54,268.46**	**$ 86,242.47**	**$ 123,012.57**	**$ 26,551.79**	**$ 64,920.59**	**$ 103,289.40**	**$ 147,413.52**	
UNBUNDLED RATES - PROPOSED																		
Distribution																		
Distribution Charge @ $1,399.76	$ 1,400	$ 1,400	$ 1,400	$ 1,400	$ 1,400	$ 1,400	$ 1,400	$ 1,400	$ 1,400	$ 1,400	$ 1,400	$ 1,400	$ 1,400	$ 1,400	$ 1,400	$ 1,400	$ 1,400	
All kW @ $0.87/kW	$ 1,303	$ 1,303	$ 1,303	$ 1,303	$ 1,303	$ 1,737	$ 1,737	$ 1,737	$ 1,737	$ 2,171	$ 2,171	$ 2,171	$ 2,171	$ 2,605	$ 2,605	$ 2,605	$ 2,605	
All rkVA @$ 0.26 /rkVA	$ 68	$ 68	$ 68	$ 68	$ 68	$ 91	$ 91	$ 91	$ 91	$ 114	$ 114	$ 114	$ 114	$ 136	$ 136	$ 136	$ 136	
Sub-Total	$ 2,771	$ 2,771	$ 2,771	$ 2,771	$ 2,771	$ 3,228	$ 3,228	$ 3,228	$ 3,228	$ 3,684	$ 3,684	$ 3,684	$ 3,684	$ 4,141	$ 4,141	$ 4,141	$ 4,141	
Riders																		
Phase IV Energy Efficiency Charge @ $ 0.22 /kW PLC	$ 330	$ 330	$ 330	$ 330	$ 330	$ 440	$ 440	$ 440	$ 440	$ 550	$ 550	$ 550	$ 550	$ 660	$ 660	$ 660	$ 660	
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Default Service Support Charge @$ 1.237 /kW NSPL	$ 1,856	$ 1,856	$ 1,856	$ 1,856	$ 1,856	$ 2,474	$ 2,474	$ 2,474	$ 2,474	$ 3,093	$ 3,093	$ 3,093	$ 3,093	$ 3,711	$ 3,711	$ 3,711	$ 3,711	
Solar Photovoltaic Requirements Charge @ 0.000 ¢/kv	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Sub-Total	$ 2,186	$ 2,186	$ 2,186	$ 2,186	$ 2,186	$ 2,914	$ 2,914	$ 2,914	$ 2,914	$ 3,643	$ 3,643	$ 3,643	$ 3,643	$ 4,371	$ 4,371	$ 4,371	$ 4,371	
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
PTC/HPS Charge																		
All kWh @ $ 0.06398 /kWh	$ -	$ 9,597	$ 28,791	$ 47,985	$ 70,058	$ 12,796	$ 38,388	$ 63,980	$ 93,411	$ 15,995	$ 47,985	$ 79,975	$ 116,764	$ 19,194	$ 57,582	$ 95,970	$ 140,116	
Sub Total	$ 4,956.07	$ 14,553.07	$ 33,747.07	$ 52,941.07	$ 75,014.17	$ 18,937.50	$ 44,529.50	$ 70,121.50	$ 99,552.30	$ 23,321.94	$ 55,311.94	$ 87,301.94	$ 124,090.44	$ 27,706.38	$ 66,094.38	$ 104,482.38	$ 148,628.58	
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Total Bill	**$ 4,956.07**	**$ 14,553.07**	**$ 33,747.07**	**$ 52,941.07**	**$ 75,014.17**	**$ 18,937.50**	**$ 44,529.50**	**$ 70,121.50**	**$ 99,552.30**	**$ 23,321.94**	**$ 55,311.94**	**$ 87,301.94**	**$ 124,090.44**	**$ 27,706.38**	**$ 66,094.38**	**$ 104,482.38**	**$ 148,628.58**	
% Increase	**18.35%**	**5.61%**	**2.37%**	**1.52%**	**1.08%**	**4.99%**	**2.09%**	**1.34%**	**0.95%**	**4.61%**	**1.92%**	**1.23%**	**0.88%**	**4.35%**	**1.81%**	**1.15%**	**0.82%**	

West Penn Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE GP
With Demands of 250 - 1,000 KW
At Average Levels of kWh Use

KW Demand																		
Total kW	250	250	250	250	250	500	500	500	500	750	750	750	750	1,000	1,000	1,000	1,000	
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730	
REACTIVE DEMAND																		
rkVA	44	44	44	44	44	89	89	89	89	133	133	133	133	177	177	177	177	
ENERGY USAGE																		
Monthly Energy Usage	0	25,000	75,000	125,000	182,500	50,000	150,000	250,000	365,000	75,000	225,000	375,000	547,500	100,000	300,000	500,000	730,000	
Total Energy Usage	0	25,000	75,000	125,000	182,500	50,000	150,000	250,000	365,000	75,000	225,000	375,000	547,500	100,000	300,000	500,000	730,000	
Total Proposed Bill	$ 1,994.17	$ 3,593.67	$ 6,792.67	$ 9,991.67	$ 13,670.52	$ 5,785.89	$ 12,183.89	$ 18,581.89	$ 25,939.59	$ 7,978.11	$ 17,575.11	$ 27,172.11	$ 38,208.66	$ 10,170.32	$ 22,966.32	$ 35,762.32	$ 50,477.72	
Total Current Bill	1,539.00	3,137.70	6,335.10	9,532.50	13,209.51	5,266.36	11,661.16	18,055.97	25,409.99	7,395.03	16,987.23	26,579.43	37,610.46	9,523.69	22,313.29	35,102.89	49,810.94	
Increase ($)	$ 455.17	$ 455.97	$ 457.57	$ 459.17	$ 461.01	$ 519.52	$ 522.72	$ 525.92	$ 529.60	$ 583.08	$ 587.88	$ 592.68	$ 598.19	$ 646.63	$ 653.03	$ 659.43	$ 666.79	
Increase (%)	29.58%	14.53%	7.22%	4.82%	3.49%	9.86%	4.48%	2.91%	2.08%	7.88%	3.46%	2.23%	1.59%	6.79%	2.93%	1.88%	1.34%	
Overall Increase (%)	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	
UNBUNDLED RATES - CURRENT																		
Distribution																		
Distribution Charge @ $983.20	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	
Transformer Charge @ $1.19	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	
All kW @ $0.61/kW	$ 153	$ 153	$ 153	$ 153	$ 153	$ 305	$ 305	$ 305	$ 305	$ 458	$ 458	$ 458	$ 458	$ 610	$ 610	$ 610	$ 610	
All rkVA @$ 0.18 /rkVA	$ 8	$ 8	$ 8	$ 8	$ 8	$ 16	$ 16	$ 16	$ 16	$ 24	$ 24	$ 24	$ 24	$ 32	$ 32	$ 32	$ 32	
Sub-Total	$ 1,145	$ 1,145	$ 1,145	$ 1,145	$ 1,145	$ 1,305	$ 1,305	$ 1,305	$ 1,305	$ 1,466	$ 1,466	$ 1,466	$ 1,466	$ 1,626	$ 1,626	$ 1,626	$ 1,626	
Riders																		
Phase IV Energy Efficiency Charge @ $ 0.22 /kW PLC	$ 55	$ 55	$ 55	$ 55	$ 55	$ 110	$ 110	$ 110	$ 110	$ 165	$ 165	$ 165	$ 165	$ 220	$ 220	$ 220	$ 220	
TCJA @ -3.130 %	$ (36)	$ (36)	$ (36)	$ (36)	$ (36)	$ (41)	$ (41)	$ (41)	$ (41)	$ (46)	$ (46)	$ (46)	$ (46)	$ (51)	$ (51)	$ (51)	$ (51)	
Smart Meter Charge @ $7.89	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	
Default Service Support Charge @$ 1.237 /kW NSPL	$ 309	$ 309	$ 309	$ 309	$ 309	$ 619	$ 619	$ 619	$ 619	$ 928	$ 928	$ 928	$ 928	$ 1,237	$ 1,237	$ 1,237	$ 1,237	
Solar Photovoltaic Requirements Charge @ 0.000 ¢/kv	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Sub-Total	$ 336	$ 336	$ 336	$ 336	$ 336	$ 696	$ 696	$ 696	$ 696	$ 1,055	$ 1,055	$ 1,055	$ 1,055	$ 1,414	$ 1,414	$ 1,414	$ 1,414	
DSIC @ 5.000 %	$ 59	$ 59	$ 59	$ 59	$ 59	$ 69	$ 69	$ 69	$ 69	$ 80	$ 80	$ 80	$ 80	$ 90	$ 90	$ 90	$ 90	
PTC/HPS Charge																		
All kWh @ $ 0.06398 /kWh	$ -	$ 1,600	$ 4,799	$ 7,998	$ 11,676	$ 3,199	$ 9,597	$ 15,995	$ 23,353	$ 4,799	$ 14,396	$ 23,993	$ 35,029	$ 6,398	$ 19,194	$ 31,990	$ 46,705	
Sub Total	$ 1,539.77	$ 3,139.27	$ 6,338.27	$ 9,537.27	$ 13,216.12	$ 5,269.00	$ 11,667.00	$ 18,065.00	$ 25,422.70	$ 7,398.73	$ 16,995.73	$ 26,592.73	$ 37,629.28	$ 9,528.45	$ 22,324.45	$ 35,120.45	$ 49,835.85	
STAS @ -0.05 %	$ (0.77)	$ (1.57)	$ (3.17)	$ (4.77)	$ (6.61)	$ (2.63)	$ (5.83)	$ (9.03)	$ (12.71)	$ (3.70)	$ (8.50)	$ (13.30)	$ (18.81)	$ (4.76)	$ (11.16)	$ (17.56)	$ (24.92)	
Total Bill	**$ 1,539.00**	**$ 3,137.70**	**$ 6,335.10**	**$ 9,532.50**	**$ 13,209.51**	**$ 5,266.36**	**$ 11,661.16**	**$ 18,055.97**	**$ 25,409.99**	**$ 7,395.03**	**$ 16,987.23**	**$ 26,579.43**	**$ 37,610.46**	**$ 9,523.69**	**$ 22,313.29**	**$ 35,102.89**	**$ 49,810.94**	
UNBUNDLED RATES - PROPOSED																		
Distribution																		
Distribution Charge @ $1,399.76	$ 1,400	$ 1,400	$ 1,400	$ 1,400	$ 1,400	$ 1,400	$ 1,400	$ 1,400	$ 1,400	$ 1,400	$ 1,400	$ 1,400	$ 1,400	$ 1,400	$ 1,400	$ 1,400	$ 1,400	
Transformer Charge @ $1.69	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	
All kW @ $0.87/kW	$ 217	$ 217	$ 217	$ 217	$ 217	$ 434	$ 434	$ 434	$ 434	$ 651	$ 651	$ 651	$ 651	$ 868	$ 868	$ 868	$ 868	
All rkVA @$ 0.26 /rkVA	$ 11	$ 11	$ 11	$ 11	$ 11	$ 23	$ 23	$ 23	$ 23	$ 34	$ 34	$ 34	$ 34	$ 45	$ 45	$ 45	$ 45	
Sub-Total	$ 1,630	$ 1,630	$ 1,630	$ 1,630	$ 1,630	$ 1,858	$ 1,858	$ 1,858	$ 1,858	$ 2,087	$ 2,087	$ 2,087	$ 2,087	$ 2,315	$ 2,315	$ 2,315	$ 2,315	
Riders																		
Phase IV Energy Efficiency Charge @ $ 0.22 /kW PLC	$ 55	$ 55	$ 55	$ 55	$ 55	$ 110	$ 110	$ 110	$ 110	$ 165	$ 165	$ 165	$ 165	$ 220	$ 220	$ 220	$ 220	
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Default Service Support Charge @$ 1.237 /kW NSPL	$ 309	$ 309	$ 309	$ 309	$ 309	$ 619	$ 619	$ 619	$ 619	$ 928	$ 928	$ 928	$ 928	$ 1,237	$ 1,237	$ 1,237	$ 1,237	
Solar Photovoltaic Requirements Charge @ 0.000 ¢/kv	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Sub-Total	$ 364	$ 364	$ 364	$ 364	$ 364	$ 729	$ 729	$ 729	$ 729	$ 1,093	$ 1,093	$ 1,093	$ 1,093	$ 1,457	$ 1,457	$ 1,457	$ 1,457	
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
PTC/HPS Charge																		
All kWh @ $ 0.06398 /kWh	$ -	$ 1,600	$ 4,799	$ 7,998	$ 11,676	$ 3,199	$ 9,597	$ 15,995	$ 23,353	$ 4,799	$ 14,396	$ 23,993	$ 35,029	$ 6,398	$ 19,194	$ 31,990	$ 46,705	
Sub Total	$ 1,994.17	$ 3,593.67	$ 6,792.67	$ 9,991.67	$ 13,670.52	$ 5,785.89	$ 12,183.89	$ 18,581.89	$ 25,939.59	$ 7,978.11	$ 17,575.11	$ 27,172.11	$ 38,208.66	$ 10,170.32	$ 22,966.32	$ 35,762.32	$ 50,477.72	
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Total Bill	**$ 1,994.17**	**$ 3,593.67**	**$ 6,792.67**	**$ 9,991.67**	**$ 13,670.52**	**$ 5,785.89**	**$ 12,183.89**	**$ 18,581.89**	**$ 25,939.59**	**$ 7,978.11**	**$ 17,575.11**	**$ 27,172.11**	**$ 38,208.66**	**$ 10,170.32**	**$ 22,966.32**	**$ 35,762.32**	**$ 50,477.72**	
% Increase	**29.58%**	**14.53%**	**7.22%**	**4.82%**	**3.49%**	**9.86%**	**4.48%**	**2.91%**	**2.08%**	**7.88%**	**3.46%**	**2.23%**	**1.59%**	**6.79%**	**2.93%**	**1.88%**	**1.34%**	

West Penn Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE GP
With Demands of 1,500 - 3,000 KW
At Average Levels of kWh Use

KW Demand																			
Total kW	1,500	1,500	1,500	1,500	1,500	2,000	2,000	2,000	2,000	2,500	2,500	2,500	2,500	3,000	3,000	3,000	3,000		
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730		
REACTIVE DEMAND																			
rkVA	266	266	266	266	266	355	355	355	355	443	443	443	443	532	532	532	532		
ENERGY USAGE																			
Monthly Energy Usage	0	150,000	450,000	750,000	1,095,000	200,000	600,000	1,000,000	1,460,000	250,000	750,000	1,250,000	1,825,000	300,000	900,000	1,500,000	2,190,000		
Total Energy Usage	0	150,000	450,000	750,000	1,095,000	200,000	600,000	1,000,000	1,460,000	250,000	750,000	1,250,000	1,825,000	300,000	900,000	1,500,000	2,190,000		
Total Proposed Bill	$ 3,890.01	$ 13,487.01	$ 32,681.01	$ 51,875.01	$ 73,948.11	$ 17,515.53	$ 43,107.53	$ 68,699.53	$ 98,130.33	$ 21,544.04	$ 53,534.04	$ 85,524.04	$ 122,312.54	$ 25,572.56	$ 63,960.56	$ 102,348.56	$ 146,494.76		
Total Current Bill	3,426.34	13,018.55	32,202.95	51,387.35	73,449.42	17,021.72	42,600.92	68,180.12	97,596.21	21,024.89	52,998.89	84,972.90	121,743.00	25,028.06	63,396.86	101,765.67	145,889.79		
Increase ($)	$ 463.66	$ 468.46	$ 478.06	$ 487.65	$ 498.69	$ 493.81	$ 506.61	$ 519.40	$ 534.12	$ 519.16	$ 535.15	$ 551.15	$ 569.54	$ 544.51	$ 563.70	$ 582.90	$ 604.97		
Increase (%)	13.53%	3.60%	1.48%	0.95%	0.68%	2.90%	1.19%	0.76%	0.55%	2.47%	1.01%	0.65%	0.47%	2.18%	0.89%	0.57%	0.41%		
Overall Increase (%)	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%		
UNBUNDLED RATES - CURRENT																			
Distribution																			
Distribution Charge @ $983.20	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983		
Transformer Charge @ $1.19	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1		
All kW @ $0.11/kW	$ 165	$ 165	$ 165	$ 165	$ 165	$ 220	$ 220	$ 220	$ 220	$ 275	$ 275	$ 275	$ 275	$ 330	$ 330	$ 330	$ 330		
All rkVA @$ 0.18 /rkVA	$ 48	$ 48	$ 48	$ 48	$ 48	$ 64	$ 64	$ 64	$ 64	$ 80	$ 80	$ 80	$ 80	$ 96	$ 96	$ 96	$ 96		
Sub-Total	$ 1,197	$ 1,197	$ 1,197	$ 1,197	$ 1,197	$ 1,268	$ 1,268	$ 1,268	$ 1,268	$ 1,339	$ 1,339	$ 1,339	$ 1,339	$ 1,410	$ 1,410	$ 1,410	$ 1,410		
Riders																			
Phase IV Energy Efficiency Charge @ $ 0.22 /kW PLC	$ 330	$ 330	$ 330	$ 330	$ 330	$ 440	$ 440	$ 440	$ 440	$ 550	$ 550	$ 550	$ 550	$ 660	$ 660	$ 660	$ 660		
TCJA @ -3.130 %	$ (37)	$ (37)	$ (37)	$ (37)	$ (37)	$ (40)	$ (40)	$ (40)	$ (40)	$ (42)	$ (42)	$ (42)	$ (42)	$ (44)	$ (44)	$ (44)	$ (44)		
Smart Meter Charge @ $7.89	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8		
Default Service Support Charge @$ 1.237 /kW NSPL	$ 1,856	$ 1,856	$ 1,856	$ 1,856	$ 1,856	$ 2,474	$ 2,474	$ 2,474	$ 2,474	$ 3,093	$ 3,093	$ 3,093	$ 3,093	$ 3,711	$ 3,711	$ 3,711	$ 3,711		
Solar Photovoltaic Requirements Charge @ 0.000 ¢/kv	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Sub-Total	$ 2,156	$ 2,156	$ 2,156	$ 2,156	$ 2,156	$ 2,882	$ 2,882	$ 2,882	$ 2,882	$ 3,608	$ 3,608	$ 3,608	$ 3,608	$ 4,335	$ 4,335	$ 4,335	$ 4,335		
DSIC @ 5.000 %	$ 75	$ 75	$ 75	$ 75	$ 75	$ 84	$ 84	$ 84	$ 84	$ 93	$ 93	$ 93	$ 93	$ 102	$ 102	$ 102	$ 102		
PTC/HPS Charge																			
All kWh @ $ 0.06398 /kWh	$ -	$ 9,597	$ 28,791	$ 47,985	$ 70,058	$ 12,796	$ 38,388	$ 63,980	$ 93,411	$ 15,995	$ 47,985	$ 79,975	$ 116,764	$ 19,194	$ 57,582	$ 95,970	$ 140,116		
Sub Total	$ 3,428.06	$ 13,025.06	$ 32,219.06	$ 51,413.06	$ 73,486.16	$ 17,030.23	$ 42,622.23	$ 68,214.23	$ 97,645.03	$ 21,035.40	$ 53,025.40	$ 85,015.40	$ 121,803.90	$ 25,040.58	$ 63,428.58	$ 101,816.58	$ 145,962.78		
STAS @ -0.05 %	$ (1.71)	$ (6.51)	$ (16.11)	$ (25.71)	$ (36.74)	$ (8.52)	$ (21.31)	$ (34.11)	$ (48.82)	$ (10.52)	$ (26.51)	$ (42.51)	$ (60.90)	$ (12.52)	$ (31.71)	$ (50.91)	$ (72.98)		
Total Bill	**$ 3,426.34**	**$ 13,018.55**	**$ 32,202.95**	**$ 51,387.35**	**$ 73,449.42**	**$ 17,021.72**	**$ 42,600.92**	**$ 68,180.12**	**$ 97,596.21**	**$ 21,024.89**	**$ 52,998.89**	**$ 84,972.90**	**$ 121,743.00**	**$ 25,028.06**	**$ 63,396.86**	**$ 101,765.67**	**$ 145,889.79**		
UNBUNDLED RATES - PROPOSED																			
Distribution																			
Distribution Charge @ $1,399.76	$ 1,400	$ 1,400	$ 1,400	$ 1,400	$ 1,400	$ 1,400	$ 1,400	$ 1,400	$ 1,400	$ 1,400	$ 1,400	$ 1,400	$ 1,400	$ 1,400	$ 1,400	$ 1,400	$ 1,400		
Transformer Charge @ $1.69	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2		
All kW @ $0.16/kW	$ 235	$ 235	$ 235	$ 235	$ 235	$ 313	$ 313	$ 313	$ 313	$ 392	$ 392	$ 392	$ 392	$ 470	$ 470	$ 470	$ 470		
All rkVA @$ 0.26 /rkVA	$ 68	$ 68	$ 68	$ 68	$ 68	$ 91	$ 91	$ 91	$ 91	$ 114	$ 114	$ 114	$ 114	$ 136	$ 136	$ 136	$ 136		
Sub-Total	$ 1,705	$ 1,705	$ 1,705	$ 1,705	$ 1,705	$ 1,806	$ 1,806	$ 1,806	$ 1,806	$ 1,907	$ 1,907	$ 1,907	$ 1,907	$ 2,008	$ 2,008	$ 2,008	$ 2,008		
Riders																			
Phase IV Energy Efficiency Charge @ $ 0.22 /kW PLC	$ 330	$ 330	$ 330	$ 330	$ 330	$ 440	$ 440	$ 440	$ 440	$ 550	$ 550	$ 550	$ 550	$ 660	$ 660	$ 660	$ 660		
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Default Service Support Charge @$ 1.237 /kW NSPL	$ 1,856	$ 1,856	$ 1,856	$ 1,856	$ 1,856	$ 2,474	$ 2,474	$ 2,474	$ 2,474	$ 3,093	$ 3,093	$ 3,093	$ 3,093	$ 3,711	$ 3,711	$ 3,711	$ 3,711		
Solar Photovoltaic Requirements Charge @ 0.000 ¢/kv	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Sub-Total	$ 2,186	$ 2,186	$ 2,186	$ 2,186	$ 2,186	$ 2,914	$ 2,914	$ 2,914	$ 2,914	$ 3,643	$ 3,643	$ 3,643	$ 3,643	$ 4,371	$ 4,371	$ 4,371	$ 4,371		
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
PTC/HPS Charge																			
All kWh @ $ 0.06398 /kWh	$ -	$ 9,597	$ 28,791	$ 47,985	$ 70,058	$ 12,796	$ 38,388	$ 63,980	$ 93,411	$ 15,995	$ 47,985	$ 79,975	$ 116,764	$ 19,194	$ 57,582	$ 95,970	$ 140,116		
Sub Total	$ 3,890.01	$ 13,487.01	$ 32,681.01	$ 51,875.01	$ 73,948.11	$ 17,515.53	$ 43,107.53	$ 68,699.53	$ 98,130.33	$ 21,544.04	$ 53,534.04	$ 85,524.04	$ 122,312.54	$ 25,572.56	$ 63,960.56	$ 102,348.56	$ 146,494.76		
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Total Bill	**$ 3,890.01**	**$ 13,487.01**	**$ 32,681.01**	**$ 51,875.01**	**$ 73,948.11**	**$ 17,515.53**	**$ 43,107.53**	**$ 68,699.53**	**$ 98,130.33**	**$ 21,544.04**	**$ 53,534.04**	**$ 85,524.04**	**$ 122,312.54**	**$ 25,572.56**	**$ 63,960.56**	**$ 102,348.56**	**$ 146,494.76**		
% Increase	**13.53%**	**3.60%**	**1.48%**	**0.95%**	**0.68%**	**2.90%**	**1.19%**	**0.76%**	**0.55%**	**2.47%**	**1.01%**	**0.65%**	**0.47%**	**2.18%**	**0.89%**	**0.57%**	**0.41%**		

West Penn Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.		Current			Pro Forma				
		Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue	Revenue Change	Percent Change
	SCHEDULE PP44 (Primary Power Service Sch. 44)	*[a]*	*[b]*	*[c]=[a]x[b]*	*[e]=[a]+[d]*	*[f]*	*[g]=[e]x[f]*	*[h]=[g]-[c]*	*[i]=[h]/[c]*
1	Distribution								
2	Customer Charge	16	$ 4.08	$ 67	16	$ 5.45	$ 89	$22	32.8%
3	Demand Charge								
4	All kVA	115,790	$ 0.11	12,737	115,790	$ 0.15	17,015	$4,278	33.6%
5	Energy Charge (kWh)								
6	All kWh	71,779,545	$ 0.00029	20,816	71,779,545	$ 0.00039	27,809	$6,993	33.6%
7	**Total Base Normalized Distribution Revenues**			**$ 33,620**			**$ 44,913**	$11,293	33.6%
8	Rider Charges								
9	Smart Meter Technologies Charge (Per Bill)	16	$ 7.89	$ 129	16	$ -	$ -	($129)	
10	TCJA Voluntary Surcharge		-3.13%	(1,052)		0.00%	-	1,052	-100.0%
11	STAS		-0.05%	(2,375)		0.00%	-	2,375	-100.0%
12	Distribution System Improvement Charge		5.00%	$ 2,561		0.00%	$ -	(2,561)	-100.0%
13	**Total Distribution Including Rider Charges**			**$ 32,882**			**$ 44,913**	$12,031	36.6%
14	Rider Charges								
15	Default Service Support Charge	84,185	$ 1.23700	104,137	84,185	$ 1.23700	104,137	-	0.0%
16	Universal Service Charge			-			-	-	0.0%
17	Solar Photovoltaic Requirements Charge	71,779,545	$ -	-	71,779,545	$ -	-	-	0.0%
18	Phase IV Energy Efficiency and Conservation Charge	84,185	$ 0.22000	18,521	84,185	$ 0.22000	18,521	-	0.0%
19	PTC/HPS Charge	71,779,545	$ 0.06398	4,592,455	71,779,545	$ 0.06398	4,592,455	-	0.0%
20	**Total Energy and Revenue**	71,779,545		**$ 4,747,995**	71,779,545		**$ 4,760,026**	**$ 12,031**	0.3%
21	Avg rate per kWh			$ 0.06615			$ 0.06631		
22	Proposed Increase						$ 12,031		
23	Percent Increase						0.25%		

West Penn Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE PP44
With Demands Up to 20,000 KW
At Average Levels of kWh Use

KW Demand																			
Total kW	5,000	5,000	5,000	5,000	5,000	10,000	10,000	10,000	10,000	15,000	15,000	15,000	15,000	20,000	20,000	20,000	20,000		
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730		
ENERGY USAGE																			
Monthly Energy Usage	0	500,000	1,500,000	2,500,000	3,650,000	1,000,000	3,000,000	5,000,000	7,300,000	1,500,000	4,500,000	7,500,000	10,950,000	2,000,000	6,000,000	10,000,000	14,600,000		
Total Energy Usage	0	500,000	1,500,000	2,500,000	3,650,000	1,000,000	3,000,000	5,000,000	7,300,000	1,500,000	4,500,000	7,500,000	10,950,000	2,000,000	6,000,000	10,000,000	14,600,000		
Total Proposed Bill	$ 8,025.19	$ 40,208.90	$ 104,576.32	$ 168,943.75	$ 242,966.28	$ 80,412.35	$ 209,147.20	$ 337,882.04	$ 485,927.12	$ 120,615.80	$ 313,718.07	$ 506,820.34	$ 728,887.95	$ 160,819.25	$ 418,288.94	$ 675,758.64	$ 971,848.78		
Total Current Bill	7,907.90	40,029.32	104,272.15	168,514.98	242,394.24	80,046.21	208,531.87	337,017.54	484,776.05	120,063.10	312,791.59	505,520.09	727,157.86	160,079.99	417,051.32	674,022.64	969,539.67		
Increase ($)	$ 117.29	$ 179.58	$ 304.17	$ 428.76	$ 572.05	$ 366.14	$ 615.32	$ 864.51	$ 1,151.07	$ 552.70	$ 926.47	$ 1,300.25	$ 1,730.09	$ 739.26	$ 1,237.63	$ 1,735.99	$ 2,309.11		
Increase (%)	1.48%	0.45%	0.29%	0.25%	0.24%	0.46%	0.30%	0.26%	0.24%	0.46%	0.30%	0.26%	0.24%	0.46%	0.30%	0.26%	0.24%		
Overall Increase (%)	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%		
UNBUNDLED RATES - CURRENT																			
Distribution																			
Distribution Charge @ $4.08	$ 4	$ 4	$ 4	$ 4	$ 4	$ 4	$ 4	$ 4	$ 4	$ 4	$ 4	$ 4	$ 4	$ 4	$ 4	$ 4	$ 4		
All kWh @ $ 0.00029 /kWh	$ -	$ 145	$ 435	$ 725	$ 1,059	$ 290	$ 870	$ 1,450	$ 2,117	$ 435	$ 1,305	$ 2,175	$ 3,176	$ 580	$ 1,740	$ 2,900	$ 4,234		
All kW @ $0.11/kW	$ 550	$ 550	$ 550	$ 550	$ 550	$ 1,100	$ 1,100	$ 1,100	$ 1,100	$ 1,650	$ 1,650	$ 1,650	$ 1,650	$ 2,200	$ 2,200	$ 2,200	$ 2,200		
Sub-Total	$ 554	$ 699	$ 989	$ 1,279	$ 1,613	$ 1,394	$ 1,974	$ 2,554	$ 3,221	$ 2,089	$ 2,959	$ 3,829	$ 4,830	$ 2,784	$ 3,944	$ 5,104	$ 6,438		
Riders																			
Phase IV Energy Efficiency Charge @ $ 0.22 /kW PLC	$ 1,100	$ 1,100	$ 1,100	$ 1,100	$ 1,100	$ 2,200	$ 2,200	$ 2,200	$ 2,200	$ 3,300	$ 3,300	$ 3,300	$ 3,300	$ 4,400	$ 4,400	$ 4,400	$ 4,400		
TCJA @ -3.130 %	$ (17)	$ (22)	$ (31)	$ (40)	$ (50)	$ (44)	$ (62)	$ (80)	$ (101)	$ (65)	$ (93)	$ (120)	$ (151)	$ (87)	$ (123)	$ (160)	$ (202)		
Smart Meter Charge @ $7.89	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8		
Default Service Support Charge @ $ 1.237 /kW NSPL	$ 6,185	$ 6,185	$ 6,185	$ 6,185	$ 6,185	$ 12,370	$ 12,370	$ 12,370	$ 12,370	$ 18,555	$ 18,555	$ 18,555	$ 18,555	$ 24,740	$ 24,740	$ 24,740	$ 24,740		
Solar Photovoltaic Requirements Charge @ 0.000 ¢/kW	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Sub-Total	$ 7,276	$ 7,271	$ 7,262	$ 7,253	$ 7,242	$ 14,534	$ 14,516	$ 14,498	$ 14,477	$ 21,798	$ 21,770	$ 21,743	$ 21,712	$ 29,061	$ 29,024	$ 28,988	$ 28,946		
DSIC @ 5.000 %	$ 82	$ 89	$ 103	$ 117	$ 133	$ 178	$ 206	$ 234	$ 266	$ 267	$ 309	$ 351	$ 399	$ 355	$ 411	$ 468	$ 532		
PTC/HPS Charge																			
All kWh @ $ 0.06398 /kWh	$ -	$ 31,990	$ 95,970	$ 159,950	$ 233,527	$ 63,980	$ 191,940	$ 319,900	$ 467,054	$ 95,970	$ 287,910	$ 479,850	$ 700,581	$ 127,960	$ 383,880	$ 639,800	$ 934,108		
Sub Total	$ 7,912	$ 40,049	$ 104,324	$ 168,599	$ 242,515	$ 80,086	$ 208,636	$ 337,186	$ 485,019	$ 120,123	$ 312,948	$ 505,773	$ 727,522	$ 160,160	$ 417,260	$ 674,360	$ 970,025		
STAS @ -0.05 %	$ (4)	$ (20)	$ (52)	$ (84)	$ (121)	$ (40)	$ (104)	$ (169)	$ (243)	$ (60)	$ (156)	$ (253)	$ (364)	$ (80)	$ (209)	$ (337)	$ (485)		
Total Bill	**$ 7,908**	**$ 40,029**	**$ 104,272**	**$ 168,515**	**$ 242,394**	**$ 80,046**	**$ 208,532**	**$ 337,018**	**$ 484,776**	**$ 120,063**	**$ 312,792**	**$ 505,520**	**$ 727,158**	**$ 160,080**	**$ 417,051**	**$ 674,023**	**$ 969,540**		
UNBUNDLED RATES - PROPOSED																			
Distribution																			
Distribution Charge @ $5.45	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5		
All kWh @ $ 0.00039 /kWh	$ -	$ 194	$ 581	$ 969	$ 1,414	$ 387	$ 1,162	$ 1,937	$ 2,828	$ 581	$ 1,743	$ 2,906	$ 4,242	$ 775	$ 2,325	$ 3,874	$ 5,656		
All kW @ $0.15/kW	$ 735	$ 735	$ 735	$ 735	$ 735	$ 1,469	$ 1,469	$ 1,469	$ 1,469	$ 2,204	$ 2,204	$ 2,204	$ 2,204	$ 2,939	$ 2,939	$ 2,939	$ 2,939		
Sub-Total	$ 740	$ 934	$ 1,321	$ 1,709	$ 2,154	$ 1,862	$ 2,637	$ 3,412	$ 4,303	$ 2,791	$ 3,953	$ 5,115	$ 6,452	$ 3,719	$ 5,269	$ 6,819	$ 8,601		
Riders																			
Phase IV Energy Efficiency Charge @ $ 0.22 /kW PLC	$ 1,100	$ 1,100	$ 1,100	$ 1,100	$ 1,100	$ 2,200	$ 2,200	$ 2,200	$ 2,200	$ 3,300	$ 3,300	$ 3,300	$ 3,300	$ 4,400	$ 4,400	$ 4,400	$ 4,400		
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Default Service Support Charge @$ 1.237 /kW NSPL	$ 6,185	$ 6,185	$ 6,185	$ 6,185	$ 6,185	$ 12,370	$ 12,370	$ 12,370	$ 12,370	$ 18,555	$ 18,555	$ 18,555	$ 18,555	$ 24,740	$ 24,740	$ 24,740	$ 24,740		
Solar Photovoltaic Requirements Charge @ 0.000 ¢/kW	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Sub-Total	$ 7,285	$ 7,285	$ 7,285	$ 7,285	$ 7,285	$ 14,570	$ 14,570	$ 14,570	$ 14,570	$ 21,855	$ 21,855	$ 21,855	$ 21,855	$ 29,140	$ 29,140	$ 29,140	$ 29,140		
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
PTC/HPS Charge																			
All kWh @ $ 0.06398 /kWh	$ -	$ 31,990	$ 95,970	$ 159,950	$ 233,527	$ 63,980	$ 191,940	$ 319,900	$ 467,054	$ 95,970	$ 287,910	$ 479,850	$ 700,581	$ 127,960	$ 383,880	$ 639,800	$ 934,108		
Sub Total	$ 8,025	$ 40,209	$ 104,576	$ 168,944	$ 242,966	$ 80,412	$ 209,147	$ 337,882	$ 485,927	$ 120,616	$ 313,718	$ 506,820	$ 728,888	$ 160,819	$ 418,289	$ 675,759	$ 971,849		
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Total Bill	**$ 8,025**	**$ 40,209**	**$ 104,576**	**$ 168,944**	**$ 242,966**	**$ 80,412**	**$ 209,147**	**$ 337,882**	**$ 485,927**	**$ 120,616**	**$ 313,718**	**$ 506,820**	**$ 728,888**	**$ 160,819**	**$ 418,289**	**$ 675,759**	**$ 971,849**		
% Increase	**1.48%**	**0.45%**	**0.29%**	**0.25%**	**0.24%**	**0.46%**	**0.30%**	**0.26%**	**0.24%**	**0.46%**	**0.30%**	**0.26%**	**0.24%**	**0.46%**	**0.30%**	**0.26%**	**0.24%**		

West Penn Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE PP44
With Demands Over 20,000 KW
At Average Levels of kWh Use

KW Demand																		
Total kW	25,000	25,000	25,000	25,000	25,000	30,000	30,000	30,000	30,000	35,000	35,000	35,000	35,000	40,000	40,000	40,000	40,000	
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730	
ENERGY USAGE																		
Monthly Energy Usage	0	2,500,000	7,500,000	12,500,000	18,250,000	3,000,000	9,000,000	15,000,000	21,900,000	3,500,000	10,500,000	17,500,000	25,550,000	4,000,000	12,000,000	20,000,000	29,200,000	
Total Energy Usage	0	2,500,000	7,500,000	12,500,000	18,250,000	3,000,000	9,000,000	15,000,000	21,900,000	3,500,000	10,500,000	17,500,000	25,550,000	4,000,000	12,000,000	20,000,000	29,200,000	
Total Proposed Bill	$ 40,104.14	$ 201,022.70	$ 522,859.81	$ 844,696.93	$ 1,214,809.62	$ 241,226.15	$ 627,430.69	$ 1,013,635.23	$ 1,457,770.45	$ 281,429.60	$ 732,001.56	$ 1,182,573.52	$ 1,700,731.28	$ 321,633.05	$ 836,572.43	$ 1,351,511.82	$ 1,943,692.11	
Total Current Bill	39,489.80	200,096.88	521,311.04	842,525.20	1,211,921.48	240,113.77	625,570.76	1,011,027.75	1,454,303.29	280,130.66	729,830.48	1,179,530.30	1,696,685.10	320,147.55	834,090.20	1,348,032.86	1,939,066.91	
Increase ($)	$ 614.34	$ 925.82	$ 1,548.78	$ 2,171.73	$ 2,888.14	$ 1,112.38	$ 1,859.93	$ 2,607.48	$ 3,467.16	$ 1,298.94	$ 2,171.08	$ 3,043.22	$ 4,046.18	$ 1,485.49	$ 2,482.23	$ 3,478.96	$ 4,625.21	
Increase (%)	1.56%	0.46%	0.30%	0.26%	0.24%	0.46%	0.30%	0.26%	0.24%	0.46%	0.30%	0.26%	0.24%	0.46%	0.30%	0.26%	0.24%	
Overall Increase (%)	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	
UNBUNDLED RATES - CURRENT																		
Distribution																		
Distribution Charge @ $4.08	$ 4	$ 4	$ 4	$ 4	$ 4	$ 4	$ 4	$ 4	$ 4	$ 4	$ 4	$ 4	$ 4	$ 4	$ 4	$ 4	$ 4	
All kWh @ $ 0.00029 /kWh	$ -	$ 725	$ 2,175	$ 3,625	$ 5,293	$ 870	$ 2,610	$ 4,350	$ 6,351	$ 1,015	$ 3,045	$ 5,075	$ 7,410	$ 1,160	$ 3,480	$ 5,800	$ 8,468	
All kW @ $0.11/kW	$ 2,750	$ 2,750	$ 2,750	$ 2,750	$ 2,750	$ 3,300	$ 3,300	$ 3,300	$ 3,300	$ 3,850	$ 3,850	$ 3,850	$ 3,850	$ 4,400	$ 4,400	$ 4,400	$ 4,400	
Sub-Total	$ 2,754	$ 3,479	$ 4,929	$ 6,379	$ 8,047	$ 4,174	$ 5,914	$ 7,654	$ 9,655	$ 4,869	$ 6,899	$ 8,929	$ 11,264	$ 5,564	$ 7,884	$ 10,204	$ 12,872	
Riders																		
Phase IV Energy Efficiency Charge @ $ 0.22 /kW PLC	$ 5,500	$ 5,500	$ 5,500	$ 5,500	$ 5,500	$ 6,600	$ 6,600	$ 6,600	$ 6,600	$ 7,700	$ 7,700	$ 7,700	$ 7,700	$ 8,800	$ 8,800	$ 8,800	$ 8,800	
TCJA @ -3.130 %	$ (86)	$ (109)	$ (154)	$ (200)	$ (252)	$ (131)	$ (185)	$ (240)	$ (302)	$ (152)	$ (216)	$ (279)	$ (353)	$ (174)	$ (247)	$ (319)	$ (403)	
Smart Meter Charge @ $7.89	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	
Default Service Support Charge @ $ 1.237 /kW NSPL	$ 30,925	$ 30,925	$ 30,925	$ 30,925	$ 30,925	$ 37,110	$ 37,110	$ 37,110	$ 37,110	$ 43,295	$ 43,295	$ 43,295	$ 43,295	$ 49,480	$ 49,480	$ 49,480	$ 49,480	
Solar Photovoltaic Requirements Charge @ 0.000 ¢/k	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Sub-Total	$ 36,347	$ 36,324	$ 36,279	$ 36,233	$ 36,181	$ 43,587	$ 43,533	$ 43,478	$ 43,416	$ 50,850	$ 50,787	$ 50,723	$ 50,650	$ 58,114	$ 58,041	$ 57,969	$ 57,885	
DSIC @ 5.000 %	$ 409	$ 444	$ 514	$ 584	$ 665	$ 533	$ 617	$ 701	$ 798	$ 621	$ 720	$ 818	$ 931	$ 710	$ 822	$ 935	$ 1,064	
PTC/HPS Charge																		
All kWh @ $ 0.06398 /kWh	$ -	$ 159,950	$ 479,850	$ 799,750	$ 1,167,635	$ 191,940	$ 575,820	$ 959,700	$ 1,401,162	$ 223,930	$ 671,790	$ 1,119,650	$ 1,634,689	$ 255,920	$ 767,760	$ 1,279,600	$ 1,868,216	
Sub Total	$ 39,510	$ 200,197	$ 521,572	$ 842,947	$ 1,212,528	$ 240,234	$ 625,884	$ 1,011,534	$ 1,455,031	$ 280,271	$ 730,196	$ 1,180,120	$ 1,697,534	$ 320,308	$ 834,507	$ 1,348,707	$ 1,940,037	
STAS @ -0.05 %	$ (20)	$ (100)	$ (261)	$ (421)	$ (606)	$ (120)	$ (313)	$ (506)	$ (728)	$ (140)	$ (365)	$ (590)	$ (849)	$ (160)	$ (417)	$ (674)	$ (970)	
Total Bill	**$ 39,490**	**$ 200,097**	**$ 521,311**	**$ 842,525**	**$ 1,211,921**	**$ 240,114**	**$ 625,571**	**$ 1,011,028**	**$ 1,454,303**	**$ 280,131**	**$ 729,830**	**$ 1,179,530**	**$ 1,696,685**	**$ 320,148**	**$ 834,090**	**$ 1,348,033**	**$ 1,939,067**	
UNBUNDLED RATES - PROPOSED																		
Distribution																		
Distribution Charge @ $5.45	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	
All kWh @ $ 0.00039 /kWh	$ -	$ 969	$ 2,906	$ 4,843	$ 7,070	$ 1,162	$ 3,487	$ 5,811	$ 8,485	$ 1,356	$ 4,068	$ 6,780	$ 9,899	$ 1,550	$ 4,649	$ 7,748	$ 11,313	
All kW @ $0.15/kW	$ 3,674	$ 3,674	$ 3,674	$ 3,674	$ 3,674	$ 4,408	$ 4,408	$ 4,408	$ 4,408	$ 5,143	$ 5,143	$ 5,143	$ 5,143	$ 5,878	$ 5,878	$ 5,878	$ 5,878	
Sub-Total	$ 3,679	$ 4,648	$ 6,585	$ 8,522	$ 10,750	$ 5,576	$ 7,901	$ 10,225	$ 12,898	$ 6,505	$ 9,217	$ 11,929	$ 15,047	$ 7,433	$ 10,532	$ 13,632	$ 17,196	
Riders																		
Phase IV Energy Efficiency Charge @ $ 0.22 /kW PLC	$ 5,500	$ 5,500	$ 5,500	$ 5,500	$ 5,500	$ 6,600	$ 6,600	$ 6,600	$ 6,600	$ 7,700	$ 7,700	$ 7,700	$ 7,700	$ 8,800	$ 8,800	$ 8,800	$ 8,800	
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Default Service Support Charge @$ 1.237 /kW NSPL	$ 30,925	$ 30,925	$ 30,925	$ 30,925	$ 30,925	$ 37,110	$ 37,110	$ 37,110	$ 37,110	$ 43,295	$ 43,295	$ 43,295	$ 43,295	$ 49,480	$ 49,480	$ 49,480	$ 49,480	
Solar Photovoltaic Requirements Charge @ 0.000 ¢/k	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Sub-Total	$ 36,425	$ 36,425	$ 36,425	$ 36,425	$ 36,425	$ 43,710	$ 43,710	$ 43,710	$ 43,710	$ 50,995	$ 50,995	$ 50,995	$ 50,995	$ 58,280	$ 58,280	$ 58,280	$ 58,280	
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
PTC/HPS Charge																		
All kWh @ $ 0.06398 /kWh	$ -	$ 159,950	$ 479,850	$ 799,750	$ 1,167,635	$ 191,940	$ 575,820	$ 959,700	$ 1,401,162	$ 223,930	$ 671,790	$ 1,119,650	$ 1,634,689	$ 255,920	$ 767,760	$ 1,279,600	$ 1,868,216	
Sub Total	$ 40,104	$ 201,023	$ 522,860	$ 844,697	$ 1,214,810	$ 241,226	$ 627,431	$ 1,013,635	$ 1,457,770	$ 281,430	$ 732,002	$ 1,182,574	$ 1,700,731	$ 321,633	$ 836,572	$ 1,351,512	$ 1,943,692	
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Total Bill	**$ 40,104**	**$ 201,023**	**$ 522,860**	**$ 844,697**	**$ 1,214,810**	**$ 241,226**	**$ 627,431**	**$ 1,013,635**	**$ 1,457,770**	**$ 281,430**	**$ 732,002**	**$ 1,182,574**	**$ 1,700,731**	**$ 321,633**	**$ 836,572**	**$ 1,351,512**	**$ 1,943,692**	
% Increase	**1.56%**	**0.46%**	**0.30%**	**0.26%**	**0.24%**	**0.46%**	**0.30%**	**0.26%**	**0.24%**	**0.46%**	**0.30%**	**0.26%**	**0.24%**	**0.46%**	**0.30%**	**0.26%**	**0.24%**	

West Penn Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.		Current			Pro Forma				
		Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue	Revenue Change	Percent Change
	SCHEDULE PP46 (Primary Power Service Sch. 46)	*[a]*	*[b]*	*[c]=[a]x[b]*	*[e]=[a]+[d]*	*[f]*	*[g]=[e]x[f]*	*[h]=[g]-[c]*	*[i]=[h]/[c]*
1	Distribution								
2	Customer Charge	33	$ 5.45	$ 178	33	$ 7.80	$ 254	$76	42.7%
3	Demand Charge								
4	All kVA @50% Demand	7,014,953	$ 0.52	1,823,888	7,014,953	$ 0.74	2,609,059	$785,172	43.0%
5	Energy Charge (kWh)								
6	All kWh	1,012,144,905	$ 0.00104	1,052,631	1,012,144,905	$ 0.00149	1,505,781	$453,150	43.0%
7	**Total Base Normalized Distribution Revenues**			**$ 2,876,697**			**$ 4,115,094**	$1,238,398	43.0%
8	Rider Charges								
9	Smart Meter Technologies Charge (Per Bill)	33	$ 7.89	$ 257	33	$ -	$ -	($257)	
10	TCJA Voluntary Surcharge		-3.13%	(90,041)		0.00%	-	90,041	-100.0%
11	STAS		-0.05%	(35,314)		0.00%	-	35,314	-100.0%
12	Distribution System Improvement Charge		5.00%	$ 161,417		0.00%	$ -	(161,417)	-100.0%
13	**Total Distribution Including Rider Charges**			**$ 2,913,016**			**$ 4,115,094**	$1,202,078	41.3%
14	Rider Charges								
15	Default Service Support Charge	2,006,501	$ 1.23700	2,482,041	2,006,501	$ 1.23700	2,482,041	-	0.0%
16	Universal Service Charge			-			-	-	0.0%
17	Solar Photovoltaic Requirements Charge	1,012,144,905	$ -	-	1,012,144,905	$ -	-	-	0.0%
18	Phase IV Energy Efficiency and Conservation Charge	2,006,501	$ 0.22000	441,430	2,006,501	$ 0.22000	441,430	-	0.0%
19	PTC/HPS Charge	1,012,144,905	$ 0.06398	64,757,031	1,012,144,905	$ 0.06398	64,757,031	-	0.0%
20	**Total Energy and Revenue**	1,012,144,905		**$ 70,593,518**	1,012,144,905		**$ 71,795,597**	**$ 1,202,078**	1.7%
21	Avg rate per kWh			$ 0.06975			$ 0.07093		
22	Proposed Increase						$ 1,202,078		
23	Percent Increase						1.70%		

West Penn Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE PP46
With Demands Up to 20,000 KW
At Average Levels of kWh Use

KW Demand																			
Total kW	5,000	5,000	5,000	5,000	5,000	10,000	10,000	10,000	10,000	15,000	15,000	15,000	15,000	20,000	20,000	20,000	20,000
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730
ENERGY USAGE																			
Monthly Energy Usage	0	500,000	1,500,000	2,500,000	3,650,000	1,000,000	3,000,000	5,000,000	7,300,000	1,500,000	4,500,000	7,500,000	10,950,000	2,000,000	6,000,000	10,000,000	14,600,000
Total Energy Usage	0	500,000	1,500,000	2,500,000	3,650,000	1,000,000	3,000,000	5,000,000	7,300,000	1,500,000	4,500,000	7,500,000	10,950,000	2,000,000	6,000,000	10,000,000	14,600,000
Total Proposed Bill	$ 9,152.44	$ 41,886.29	$ 107,354.01	$ 172,821.72	$ 248,109.59	$ 83,764.79	$ 214,700.22	$ 345,635.64	$ 496,211.38	$ 125,643.29	$ 322,046.43	$ 518,449.56	$ 744,313.17	$ 167,521.79	$ 429,392.64	$ 691,263.49	$ 992,414.97
Total Current Bill	8,671.77	41,174.42	106,179.72	171,185.02	245,941.12	82,335.01	212,345.61	342,356.22	491,868.41	123,495.61	318,511.51	513,527.42	737,795.71	164,656.20	424,677.41	684,698.61	983,723.00
Increase ($)	$ 480.67	$ 711.88	$ 1,174.29	$ 1,636.70	$ 2,168.47	$ 1,429.78	$ 2,354.60	$ 3,279.42	$ 4,342.97	$ 2,147.68	$ 3,534.92	$ 4,922.15	$ 6,517.47	$ 2,865.58	$ 4,715.23	$ 6,564.87	$ 8,691.97
Increase (%)	5.54%	1.73%	1.11%	0.96%	0.88%	1.74%	1.11%	0.96%	0.88%	1.74%	1.11%	0.96%	0.88%	1.74%	1.11%	0.96%	0.88%
Overall Increase (%)	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%
UNBUNDLED RATES - CURRENT																			
Distribution																			
Distribution Charge @ $5.45	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5
All kWh @ $ 0.00104 /kWh	$ -	$ 520	$ 1,560	$ 2,600	$ 3,796	$ 1,040	$ 3,120	$ 5,200	$ 7,592	$ 1,560	$ 4,680	$ 7,800	$ 11,388	$ 2,080	$ 6,240	$ 10,400	$ 15,184
All kW @ $0.26/kW	$ 1,300	$ 1,300	$ 1,300	$ 1,300	$ 1,300	$ 2,600	$ 2,600	$ 2,600	$ 2,600	$ 3,900	$ 3,900	$ 3,900	$ 3,900	$ 5,200	$ 5,200	$ 5,200	$ 5,200
Sub-Total	$ 1,305	$ 1,825	$ 2,865	$ 3,905	$ 5,101	$ 3,645	$ 5,725	$ 7,805	$ 10,197	$ 5,465	$ 8,585	$ 11,705	$ 15,293	$ 7,285	$ 11,445	$ 15,605	$ 20,389
Riders																			
Phase IV Energy Efficiency Charge @ $ 0.22 /kW PLC	$ 1,100	$ 1,100	$ 1,100	$ 1,100	$ 1,100	$ 2,200	$ 2,200	$ 2,200	$ 2,200	$ 3,300	$ 3,300	$ 3,300	$ 3,300	$ 4,400	$ 4,400	$ 4,400	$ 4,400
TCJA @ -3.130 %	$ (41)	$ (57)	$ (90)	$ (122)	$ (160)	$ (114)	$ (179)	$ (244)	$ (319)	$ (171)	$ (269)	$ (366)	$ (479)	$ (228)	$ (358)	$ (488)	$ (638)
Smart Meter Charge @ $7.89	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8
Default Service Support Charge @ $ 1.237 /kW NSPL	$ 6,185	$ 6,185	$ 6,185	$ 6,185	$ 6,185	$ 12,370	$ 12,370	$ 12,370	$ 12,370	$ 18,555	$ 18,555	$ 18,555	$ 18,555	$ 24,740	$ 24,740	$ 24,740	$ 24,740
Solar Photovoltaic Requirements Charge @ 0.000 ¢/k	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sub-Total	$ 7,252	$ 7,236	$ 7,203	$ 7,171	$ 7,133	$ 14,464	$ 14,399	$ 14,334	$ 14,259	$ 21,692	$ 21,594	$ 21,497	$ 21,384	$ 28,920	$ 28,790	$ 28,659	$ 28,510
DSIC @ 5.000 %	$ 119	$ 144	$ 194	$ 245	$ 302	$ 287	$ 388	$ 488	$ 604	$ 430	$ 581	$ 732	$ 906	$ 573	$ 775	$ 976	$ 1,208
PTC/HPS Charge																			
All kWh @ $ 0.06398 /kWh	$ -	$ 31,990	$ 95,970	$ 159,950	$ 233,527	$ 63,980	$ 191,940	$ 319,900	$ 467,054	$ 95,970	$ 287,910	$ 479,850	$ 700,581	$ 127,960	$ 383,880	$ 639,800	$ 934,108
Sub Total	$ 8,676	$ 41,195	$ 106,233	$ 171,271	$ 246,064	$ 82,376	$ 212,452	$ 342,527	$ 492,114	$ 123,557	$ 318,671	$ 513,784	$ 738,165	$ 164,739	$ 424,890	$ 685,041	$ 984,215
STAS @ -0.05 %	$ (4)	$ (21)	$ (53)	$ (86)	$ (123)	$ (41)	$ (106)	$ (171)	$ (246)	$ (62)	$ (159)	$ (257)	$ (369)	$ (82)	$ (212)	$ (343)	$ (492)
Total Bill	**$ 8,672**	**$ 41,174**	**$ 106,180**	**$ 171,185**	**$ 245,941**	**$ 82,335**	**$ 212,346**	**$ 342,356**	**$ 491,868**	**$ 123,496**	**$ 318,512**	**$ 513,527**	**$ 737,796**	**$ 164,656**	**$ 424,677**	**$ 684,699**	**$ 983,723**
UNBUNDLED RATES - PROPOSED																			
Distribution																			
Distribution Charge @ $7.80	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8
All kWh @ $ 0.00149 /kWh	$ -	$ 744	$ 2,232	$ 3,719	$ 5,430	$ 1,488	$ 4,463	$ 7,439	$ 10,860	$ 2,232	$ 6,695	$ 11,158	$ 16,290	$ 2,975	$ 8,926	$ 14,877	$ 21,721
All kW @ $0.37/kW	$ 1,860	$ 1,860	$ 1,860	$ 1,860	$ 1,860	$ 3,719	$ 3,719	$ 3,719	$ 3,719	$ 5,579	$ 5,579	$ 5,579	$ 5,579	$ 7,439	$ 7,439	$ 7,439	$ 7,439
Sub-Total	$ 1,867	$ 2,611	$ 4,099	$ 5,587	$ 7,298	$ 5,215	$ 8,190	$ 11,166	$ 14,587	$ 7,818	$ 12,281	$ 16,745	$ 21,877	$ 10,422	$ 16,373	$ 22,323	$ 29,167
Riders																			
Phase IV Energy Efficiency Charge @ $ 0.22 /kW PLC	$ 1,100	$ 1,100	$ 1,100	$ 1,100	$ 1,100	$ 2,200	$ 2,200	$ 2,200	$ 2,200	$ 3,300	$ 3,300	$ 3,300	$ 3,300	$ 4,400	$ 4,400	$ 4,400	$ 4,400
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Default Service Support Charge @$ 1.237 /kW NSPL	$ 6,185	$ 6,185	$ 6,185	$ 6,185	$ 6,185	$ 12,370	$ 12,370	$ 12,370	$ 12,370	$ 18,555	$ 18,555	$ 18,555	$ 18,555	$ 24,740	$ 24,740	$ 24,740	$ 24,740
Solar Photovoltaic Requirements Charge @ 0.000 ¢/k	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sub-Total	$ 7,285	$ 7,285	$ 7,285	$ 7,285	$ 7,285	$ 14,570	$ 14,570	$ 14,570	$ 14,570	$ 21,855	$ 21,855	$ 21,855	$ 21,855	$ 29,140	$ 29,140	$ 29,140	$ 29,140
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
PTC/HPS Charge																			
All kWh @ $ 0.06398 /kWh	$ -	$ 31,990	$ 95,970	$ 159,950	$ 233,527	$ 63,980	$ 191,940	$ 319,900	$ 467,054	$ 95,970	$ 287,910	$ 479,850	$ 700,581	$ 127,960	$ 383,880	$ 639,800	$ 934,108
Sub Total	$ 9,152	$ 41,886	$ 107,354	$ 172,822	$ 248,110	$ 83,765	$ 214,700	$ 345,636	$ 496,211	$ 125,643	$ 322,046	$ 518,450	$ 744,313	$ 167,522	$ 429,393	$ 691,263	$ 992,415
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Bill	**$ 9,152**	**$ 41,886**	**$ 107,354**	**$ 172,822**	**$ 248,110**	**$ 83,765**	**$ 214,700**	**$ 345,636**	**$ 496,211**	**$ 125,643**	**$ 322,046**	**$ 518,450**	**$ 744,313**	**$ 167,522**	**$ 429,393**	**$ 691,263**	**$ 992,415**
% Increase	**5.54%**	**1.73%**	**1.11%**	**0.96%**	**0.88%**	**1.74%**	**1.11%**	**0.96%**	**0.88%**	**1.74%**	**1.11%**	**0.96%**	**0.88%**	**1.74%**	**1.11%**	**0.96%**	**0.88%**

West Penn Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE PP46
With Demands Over 20,000 KW
At Average Levels of kWh Use

KW Demand																		
Total kW	25,000	25,000	25,000	25,000	25,000	30,000	30,000	30,000	30,000	35,000	35,000	35,000	35,000	40,000	40,000	40,000	40,000	
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730	
ENERGY USAGE																		
Monthly Energy Usage	0	2,500,000	7,500,000	12,500,000	18,250,000	3,000,000	9,000,000	15,000,000	21,900,000	3,500,000	10,500,000	17,500,000	25,550,000	4,000,000	12,000,000	20,000,000	29,200,000	
Total Energy Usage	0	2,500,000	7,500,000	12,500,000	18,250,000	3,000,000	9,000,000	15,000,000	21,900,000	3,500,000	10,500,000	17,500,000	25,550,000	4,000,000	12,000,000	20,000,000	29,200,000	
Total Proposed Bill	$ 45,731.00	$ 209,400.28	$ 536,738.85	$ 864,077.41	$ 1,240,516.76	$ 251,278.78	$ 644,085.06	$ 1,036,891.33	$ 1,488,618.55	$ 293,157.28	$ 751,431.27	$ 1,209,705.26	$ 1,736,720.34	$ 335,035.78	$ 858,777.48	$ 1,382,519.18	$ 1,984,822.14	
Total Current Bill	43,303.54	205,816.80	530,843.30	855,869.81	1,229,650.29	246,977.39	637,009.20	1,027,041.01	1,475,577.59	288,137.99	743,175.10	1,198,212.21	1,721,504.88	329,298.58	849,340.99	1,369,383.41	1,967,432.18	
Increase ($)	$ 2,427.46	$ 3,583.49	$ 5,895.54	$ 8,207.60	$ 10,866.46	$ 4,301.39	$ 7,075.86	$ 9,850.32	$ 13,040.96	$ 5,019.29	$ 8,256.17	$ 11,493.05	$ 15,215.46	$ 5,737.19	$ 9,436.48	$ 13,135.77	$ 17,389.96	
Increase (%)	5.61%	1.74%	1.11%	0.96%	0.88%	1.74%	1.11%	0.96%	0.88%	1.74%	1.11%	0.96%	0.88%	1.74%	1.11%	0.96%	0.88%	
Overall Increase (%)	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	
UNBUNDLED RATES - CURRENT																		
Distribution																		
Distribution Charge @ $5.45	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	
All kWh @ $ 0.00104 /kWh	$ -	$ 2,600	$ 7,800	$ 13,000	$ 18,980	$ 3,120	$ 9,360	$ 15,600	$ 22,776	$ 3,640	$ 10,920	$ 18,200	$ 26,572	$ 4,160	$ 12,480	$ 20,800	$ 30,368	
All kW @ $0.26/kW	$ 6,500	$ 6,500	$ 6,500	$ 6,500	$ 6,500	$ 7,800	$ 7,800	$ 7,800	$ 7,800	$ 9,100	$ 9,100	$ 9,100	$ 9,100	$ 10,400	$ 10,400	$ 10,400	$ 10,400	
Sub-Total	$ 6,505	$ 9,105	$ 14,305	$ 19,505	$ 25,485	$ 10,925	$ 17,165	$ 23,405	$ 30,581	$ 12,745	$ 20,025	$ 27,305	$ 35,677	$ 14,565	$ 22,885	$ 31,205	$ 40,773	
Riders																		
Phase IV Energy Efficiency Charge @ $ 0.22 /kW PLC	$ 5,500	$ 5,500	$ 5,500	$ 5,500	$ 5,500	$ 6,600	$ 6,600	$ 6,600	$ 6,600	$ 7,700	$ 7,700	$ 7,700	$ 7,700	$ 8,800	$ 8,800	$ 8,800	$ 8,800	
TCJA @ -3.130 %	$ (204)	$ (285)	$ (448)	$ (611)	$ (798)	$ (342)	$ (537)	$ (733)	$ (957)	$ (399)	$ (627)	$ (855)	$ (1,117)	$ (456)	$ (716)	$ (977)	$ (1,276)	
Smart Meter Charge @ $7.89	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	
Default Service Support Charge @ $ 1.237 /kW NSPL	$ 30,925	$ 30,925	$ 30,925	$ 30,925	$ 30,925	$ 37,110	$ 37,110	$ 37,110	$ 37,110	$ 43,295	$ 43,295	$ 43,295	$ 43,295	$ 49,480	$ 49,480	$ 49,480	$ 49,480	
Solar Photovoltaic Requirements Charge @ 0.000 ¢/k	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Sub-Total	$ 36,229	$ 36,148	$ 35,985	$ 35,822	$ 35,635	$ 43,376	$ 43,181	$ 42,985	$ 42,761	$ 50,604	$ 50,376	$ 50,148	$ 49,886	$ 57,832	$ 57,572	$ 57,311	$ 57,012	
DSIC @ 5.000 %	$ 590	$ 716	$ 968	$ 1,220	$ 1,510	$ 860	$ 1,162	$ 1,464	$ 1,812	$ 1,003	$ 1,355	$ 1,708	$ 2,113	$ 1,146	$ 1,549	$ 1,952	$ 2,415	
PTC/HPS Charge																		
All kWh @ $ 0.06398 /kWh	$ -	$ 159,950	$ 479,850	$ 799,750	$ 1,167,635	$ 191,940	$ 575,820	$ 959,700	$ 1,401,162	$ 223,930	$ 671,790	$ 1,119,650	$ 1,634,689	$ 255,920	$ 767,760	$ 1,279,600	$ 1,868,216	
Sub Total	$ 43,325	$ 205,920	$ 531,109	$ 856,298	$ 1,230,265	$ 247,101	$ 637,328	$ 1,027,555	$ 1,476,316	$ 288,282	$ 743,547	$ 1,198,812	$ 1,722,366	$ 329,463	$ 849,766	$ 1,370,068	$ 1,968,416	
STAS @ -0.05 %	$ (22)	$ (103)	$ (266)	$ (428)	$ (615)	$ (124)	$ (319)	$ (514)	$ (738)	$ (144)	$ (372)	$ (599)	$ (861)	$ (165)	$ (425)	$ (685)	$ (984)	
Total Bill	**$ 43,304**	**$ 205,817**	**$ 530,843**	**$ 855,870**	**$ 1,229,650**	**$ 246,977**	**$ 637,009**	**$ 1,027,041**	**$ 1,475,578**	**$ 288,138**	**$ 743,175**	**$ 1,198,212**	**$ 1,721,505**	**$ 329,299**	**$ 849,341**	**$ 1,369,383**	**$ 1,967,432**	
UNBUNDLED RATES - PROPOSED																		
Distribution																		
Distribution Charge @ $7.80	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	
All kWh @ $ 0.00149 /kWh	$ -	$ 3,719	$ 11,158	$ 18,596	$ 27,151	$ 4,463	$ 13,389	$ 22,316	$ 32,581	$ 5,207	$ 15,621	$ 26,035	$ 38,011	$ 5,951	$ 17,853	$ 29,754	$ 43,441	
All kW @ $0.37/kW	$ 9,298	$ 9,298	$ 9,298	$ 9,298	$ 9,298	$ 11,158	$ 11,158	$ 11,158	$ 11,158	$ 13,017	$ 13,017	$ 13,017	$ 13,017	$ 14,877	$ 14,877	$ 14,877	$ 14,877	
Sub-Total	$ 9,306	$ 13,025	$ 20,464	$ 27,902	$ 36,457	$ 15,629	$ 24,555	$ 33,481	$ 43,747	$ 18,232	$ 28,646	$ 39,060	$ 51,036	$ 20,836	$ 32,737	$ 44,639	$ 58,326	
Riders																		
Phase IV Energy Efficiency Charge @ $ 0.22 /kW PLC	$ 5,500	$ 5,500	$ 5,500	$ 5,500	$ 5,500	$ 6,600	$ 6,600	$ 6,600	$ 6,600	$ 7,700	$ 7,700	$ 7,700	$ 7,700	$ 8,800	$ 8,800	$ 8,800	$ 8,800	
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Default Service Support Charge @$ 1.237 /kW NSPL	$ 30,925	$ 30,925	$ 30,925	$ 30,925	$ 30,925	$ 37,110	$ 37,110	$ 37,110	$ 37,110	$ 43,295	$ 43,295	$ 43,295	$ 43,295	$ 49,480	$ 49,480	$ 49,480	$ 49,480	
Solar Photovoltaic Requirements Charge @ 0.000 ¢/k	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Sub-Total	$ 36,425	$ 36,425	$ 36,425	$ 36,425	$ 36,425	$ 43,710	$ 43,710	$ 43,710	$ 43,710	$ 50,995	$ 50,995	$ 50,995	$ 50,995	$ 58,280	$ 58,280	$ 58,280	$ 58,280	
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
PTC/HPS Charge																		
All kWh @ $ 0.06398 /kWh	$ -	$ 159,950	$ 479,850	$ 799,750	$ 1,167,635	$ 191,940	$ 575,820	$ 959,700	$ 1,401,162	$ 223,930	$ 671,790	$ 1,119,650	$ 1,634,689	$ 255,920	$ 767,760	$ 1,279,600	$ 1,868,216	
Sub Total	$ 45,731	$ 209,400	$ 536,739	$ 864,077	$ 1,240,517	$ 251,279	$ 644,085	$ 1,036,891	$ 1,488,619	$ 293,157	$ 751,431	$ 1,209,705	$ 1,736,720	$ 335,036	$ 858,777	$ 1,382,519	$ 1,984,822	
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Total Bill	**$ 45,731**	**$ 209,400**	**$ 536,739**	**$ 864,077**	**$ 1,240,517**	**$ 251,279**	**$ 644,085**	**$ 1,036,891**	**$ 1,488,619**	**$ 293,157**	**$ 751,431**	**$ 1,209,705**	**$ 1,736,720**	**$ 335,036**	**$ 858,777**	**$ 1,382,519**	**$ 1,984,822**	
% Increase	**5.61%**	**1.74%**	**1.11%**	**0.96%**	**0.88%**	**1.74%**	**1.11%**	**0.96%**	**0.88%**	**1.74%**	**1.11%**	**0.96%**	**0.88%**	**1.74%**	**1.11%**	**0.96%**	**0.88%**	

West Penn Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.	Street Lighting Service	Current Billing Determinants [a]	Current Rate [b]	Current Revenue [c]=[a]x[b]	Pro Forma Billing Determinants [e]=[a]+[d]	Pro Forma Rate [f]	Pro Forma Revenue [g]=[e]x[f]	Revenue Change [h]=[g]-[c]	Percent Change [i]=[h]/[c]
	SCHEDULE 51 (Street Lighting Service)								
1	MERCURY VAPOR								
2	175 WATTS	19,051	$ 10.17	$ 193,746	19,051	$ 14.59	$ 277,865	$ 84,118	43.4%
3	250 WATTS	3,569	$ 14.07	$ 50,215	3,569	$ 20.18	$ 72,017	$ 21,802	43.4%
4	400 WATTS	5,855	$ 17.29	$ 101,232	5,855	$ 24.80	$ 145,183	$ 43,952	43.4%
5	1000 WATTS	676	$ 26.81	$ 18,116	676	$ 38.45	$ 25,981	$ 7,865	43.4%
	SCHEDULE 52 (Outdoor Lighting Service)								
6	HIGH PRESSURE SODIUM VAPOR								
7	100 WATTS	65,580	$ 11.72	$ 768,598	65,580	$ 16.81	$ 1,102,299	$ 333,701	43.4%
8	MERCURY VAPOR								
9	100 WATTS	7,378	$ 8.75	$ 64,555	7,378	$ 12.55	$ 92,582	$ 28,028	43.4%
10	175 WATTS	106,193	$ 9.86	$ 1,047,059	106,193	$ 14.14	$ 1,501,659	$ 454,600	43.4%
11	400 WATTS	144	$ 16.04	$ 2,302	144	$ 23.00	$ 3,302	$ 999	43.4%
	SCHEDULE 53 (Street and Area Lighting Service)								
12	OVERHEAD SERVICE								
13	100 WATTS	1,627	$ 13.12	$ 21,346	1,627	$ 18.82	$ 30,613	$ 9,268	43.4%
14	100 WATTS - Long Term	707	$ 12.62	$ 8,923	707	$ 18.32	$ 12,950	$ 4,028	45.1%
15	200 WATTS	2,587	$ 17.47	$ 45,189	2,587	$ 25.05	$ 64,809	$ 19,620	43.4%
16	200 WATTS - Long Term	1,228	$ 16.97	$ 20,838	1,228	$ 24.55	$ 30,152	$ 9,314	44.7%
17	400 WATTS	899	$ 25.27	$ 22,713	899	$ 36.24	$ 32,574	$ 9,861	43.4%
18	400 WATTS - Long Term	284	$ 24.77	$ 7,026	284	$ 35.74	$ 10,138	$ 3,112	44.3%
19	400 WATTS - FL	3,956	$ 25.29	$ 100,052	3,956	$ 36.27	$ 143,492	$ 43,439	43.4%
20	400 WATTS - FL - Long Term	1,341	$ 24.79	$ 33,241	1,341	$ 35.77	$ 47,964	$ 14,723	44.3%
21	**UNDERGROUND SERVICE**								
22	LOW MOUNT								
23	100 WATTS	961	$ 22.83	$ 21,934	961	$ 32.74	$ 31,457	$ 9,523	43.4%
24	100 WATTS - Long Term	288	$ 22.33	$ 6,431	288	$ 32.24	$ 9,286	$ 2,855	44.4%
25	HIGH MOUNT - SINGLE LUMINAIRE PER POLE								
26	100 WATTS	-	$ 44.79	$ -	-	$ 64.24	$ -	$ -	0.0%
27	100 WATTS - Long Term	84	$ 44.29	$ 3,720	84	$ 63.74	$ 5,354	$ 1,633	43.9%
28	200 WATTS	36	$ 44.44	$ 1,600	36	$ 63.73	$ 2,294	$ 695	43.4%
29	200 WATTS - Long Term	370	$ 43.94	$ 16,260	370	$ 63.23	$ 23,400	$ 7,140	43.9%
30	400 WATTS	116	$ 48.23	$ 5,599	116	$ 69.17	$ 8,030	$ 2,431	43.4%
31	400 WATTS - Long Term	192	$ 47.73	$ 9,164	192	$ 68.67	$ 13,185	$ 4,020	43.9%
32	HIGH MOUNT - EACH ADDITIONAL LUMINAIRE PER POLE								
33	100 WATTS	-	$ 21.46	$ -	-	$ 30.78	$ -	$ -	0.0%
34	100 WATTS- Long Term	24	$ 20.96	$ 503	24	$ 30.28	$ 727	$ 224	44.5%
35	200 WATTS	12	$ 22.88	$ 275	12	$ 32.81	$ 394	$ 119	43.4%
36	200 WATTS- Long Term	24	$ 22.38	$ 537	24	$ 32.31	$ 776	$ 238	44.4%
37	400 WATTS	81	$ 26.66	$ 2,166	81	$ 38.23	$ 3,107	$ 941	43.4%
38	400 WATTS- Long Term	-	$ 26.16	$ -	-	$ 37.73	$ -	$ -	0.0%
	SCHEDULE 54 (Street Lighting Service)								
39	HIGH PRESSURE SODIUM VAPOR								
40	100 WATTS	5,356	$ 12.39	$ 66,355	5,356	$ 17.77	$ 95,165	$ 28,809	43.4%
41	200 WATTS	1,682	$ 16.78	$ 28,229	1,682	$ 24.07	$ 40,486	$ 12,256	43.4%
42	400 WATTS	368	$ 24.56	$ 9,026	368	$ 35.22	$ 12,945	$ 3,919	43.4%

West Penn Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.	Street Lighting Service	Current Billing Determinants [a]	Current Rate [b]	Current Revenue [c]=[a]x[b]	Pro Forma Billing Determinants [e]=[a]+[d]	Pro Forma Rate [f]	Pro Forma Revenue [g]=[e]x[f]	Revenue Change [h]=[g]-[c]	Percent Change [i]=[h]/[c]
	SCHEDULE 55 (Area Lighting Service Underground Distribution Service)								
1	SODIUM VAPOR								
2	LOW MOUNT								
3	100 WATTS	334	$ 22.12	$ 7,393	334	$ 31.72	$ 10,603	$ 3,210	43.4%
4	HIGH MOUNT - SINGLE LUMINAIRE PER POLE								
5	100 WATTS	106	$ 40.75	$ 4,320	106	$ 58.44	$ 6,196	$ 1,876	43.4%
6	200 WATTS	24	$ 43.69	$ 1,029	24	$ 62.66	$ 1,476	$ 447	43.4%
7	HIGH MOUNT - EACH ADDITIONAL LUMINAIRE PER POLE								
8	200 WATTS	24	$ 22.07	$ 520	24	$ 31.65	$ 746	$ 226	43.4%
9	MERCURY VAPOR								
10	175 WATTS	72	$ 18.97	$ 1,366	72	$ 27.21	$ 1,959	$ 593	43.4%
	SCHEDULE 56 (Street Lighting Service Customer Owned Equipment)								
43	HIGH PRESSURE SODIUM VAPOR								
44	100 WATTS - CUSTOMER POLE	513	$ 5.05	$ 2,591	513	$ 7.24	$ 3,716	$ 1,125	43.4%
45	100 WATTS - COMPANY POLE	62	$ 6.71	$ 415	62	$ 9.62	$ 594	$ 180	43.4%
46	200 WATTS - CUSTOMER POLE	1,786	$ 8.36	$ 14,933	1,786	$ 11.99	$ 21,416	$ 6,483	43.4%
47	200 WATTS - COMPANY POLE	-	$ 10.85	$ -	-	$ 15.56	$ -	$ -	0.0%
48	400 WATTS - CUSTOMER POLE	322	$ 13.63	$ 4,392	322	$ 19.55	$ 6,299	$ 1,907	43.4%
49	400 WATTS - COMPANY POLE	-	$ 16.53	$ -	-	$ 23.71	$ -	$ -	0.0%
	SCHEDULE 57 (Outdoor Lighting Equipment, Maintenance and Unmetered Service)								
	OVERHEAD SERVICE								
1	HIGH PRESSURE SODIUM VAPOR - VERTICAL OPEN LENS								
2	100 WATTS - NEW POLE	2,892	$ 21.41	$ 61,915	2,892	$ 30.71	$ 88,797	$ 26,882	43.4%
3	100 WATTS - NEW POLE- Long Term	275	$ 20.91	$ 5,748	275	$ 30.21	$ 8,303	$ 2,555	44.5%
4	100 WATTS - EXISITING POLE	78,025	$ 11.92	$ 930,054	78,025	$ 17.10	$ 1,333,854	$ 403,800	43.4%
5	100 WATTS - EXISITING POLE- Long Term	1,742	$ 11.42	$ 19,898	1,742	$ 16.60	$ 28,915	$ 9,017	45.3%
6	MERCURY VAPOR - COBRA HEAD								
7	175 WATTS - CUSTOMER POLE	1,358	$ 9.68	$ 13,143	1,358	$ 13.88	$ 18,849	$ 5,706	43.4%
8	175 WATTS - CUSTOMER POLE- Long Term	150	$ 9.18	$ 1,378	150	$ 13.38	$ 2,009	$ 631	45.8%
9	HIGH PRESSURE SODIUM VAPOR - COBRA HEAD								
10	100 WATTS	10,559	$ 11.72	$ 123,751	10,559	$ 16.81	$ 177,480	$ 53,729	43.4%
11	100 WATTS- Long Term	45,354	$ 11.22	$ 508,868	45,354	$ 16.31	$ 739,647	$ 230,780	45.4%
12	200 WATTS	5,417	$ 15.65	$ 84,768	5,417	$ 22.44	$ 121,572	$ 36,804	43.4%
13	200 WATTS- Long Term	11,934	$ 15.15	$ 180,802	11,934	$ 21.94	$ 261,890	$ 81,089	44.8%
14	400 WATTS	1,678	$ 22.61	$ 37,944	1,678	$ 32.43	$ 54,419	$ 16,474	43.4%
15	400 WATTS- Long Term	1,366	$ 22.11	$ 30,209	1,366	$ 31.93	$ 43,621	$ 13,412	44.4%
16	METAL HALIDE - COBRA HEAD								
17	100 WATTS	478	$ 16.70	$ 7,976	478	$ 23.95	$ 11,440	$ 3,463	43.4%
18	100 WATTS- Long Term	-	$ 16.20	$ -	-	$ 23.45	$ -	$ -	0.0%
19	175 WATTS	429	$ 16.70	$ 7,171	429	$ 23.95	$ 10,285	$ 3,114	43.4%
20	175 WATTS- Long Term	396	$ 16.20	$ 6,415	396	$ 23.45	$ 9,286	$ 2,871	44.8%
21	400 WATTS	974	$ 24.38	$ 23,748	974	$ 34.97	$ 34,059	$ 10,311	43.4%
22	400 WATTS- Long Term	-	$ 23.88	$ -	-	$ 34.47	$ -	$ -	0.0%
23	1,000 WATTS	138	$ 35.24	$ 4,875	138	$ 50.54	$ 6,991	$ 2,116	43.4%
24	1,000 WATTS- Long Term	106	$ 34.74	$ 3,666	106	$ 50.04	$ 5,280	$ 1,614	44.0%

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Line No.	Street Lighting Service	Current Billing Determinants [a]	Current Rate [b]	Current Revenue [c]=[a]x[b]	Pro Forma Billing Determinants [e]=[a]+[d]	Pro Forma Rate [f]	Pro Forma Revenue [g]=[e]x[f]	Revenue Change [h]=[g]-[c]	Percent Change [i]=[h]/[c]
25	HIGH PRESSURE SODIUM VAPOR - FLOODLIGHT								
26	200 WATTS	5,540	$ 17.72	$ 98,162	5,540	$ 25.41	$ 140,781	$ 42,619	43.4%
27	200 WATTS- Long Term	376	$ 17.22	$ 6,469	376	$ 24.91	$ 9,360	$ 2,890	44.7%
28	400 WATTS	6,139	$ 24.56	$ 150,770	6,139	$ 35.22	$ 216,229	$ 65,459	43.4%
29	400 WATTS- Long Term	572	$ 24.06	$ 13,761	572	$ 34.72	$ 19,859	$ 6,099	44.3%
30	METAL HALIDE - FLOODLIGHT								
31	400 WATTS	3,339	$ 24.79	$ 82,769	3,339	$ 35.55	$ 118,705	$ 35,936	43.4%
32	400 WATTS- Long Term	156	$ 24.29	$ 3,778	156	$ 35.05	$ 5,452	$ 1,674	44.3%
33	1,000 WATTS	2,083	$ 35.24	$ 73,403	2,083	$ 50.54	$ 105,272	$ 31,869	43.4%
34	1,000 WATTS- Long Term	192	$ 34.74	$ 6,665	192	$ 50.04	$ 9,600	$ 2,935	44.0%
35	**UNDERGROUND SERVICE**								
36	HIGH PRESSURE SODIUM VAPOR - COLONIAL POST TOP								
37	100 WATTS	10,823	$ 20.45	$ 221,339	10,823	$ 29.33	$ 317,438	$ 96,098	43.4%
38	100 WATTS- Long Term	5,972	$ 19.95	$ 119,142	5,972	$ 28.83	$ 172,166	$ 53,024	44.5%
39	METAL HALIDE - COLONIAL POST TOP								
40	100 WATTS	1,094	$ 25.08	$ 27,446	1,094	$ 35.97	$ 39,362	$ 11,916	43.4%
41	100 WATTS- Long Term	1,297	$ 24.58	$ 31,871	1,297	$ 35.47	$ 45,989	$ 14,119	44.3%
42	HIGH PRESSURE SODIUM VAPOR - COBRA HEAD								
43	100 WATTS	168	$ 38.15	$ 6,415	168	$ 54.71	$ 9,200	$ 2,785	43.4%
44	100 WATTS- Long Term	24	$ 37.65	$ 904	24	$ 54.21	$ 1,301	$ 398	44.0%
45	200 WATTS	49	$ 39.95	$ 1,964	49	$ 57.30	$ 2,817	$ 853	43.4%
46	200 WATTS- Long Term	60	$ 39.45	$ 2,367	60	$ 56.80	$ 3,408	$ 1,041	44.0%
47	400 WATTS	12	$ 42.62	$ 511	12	$ 61.12	$ 733	$ 222	43.4%
48	400 WATTS- Long Term	-	$ 42.12	$ -	-	$ 60.62	$ -	$ -	0.0%
49	HIGH PRESSURE SODIUM VAPOR - COBRA HEAD ADDITIONAL FIXTURE								
50	100 WATTS	-	$ 14.18	$ -	-	$ 20.34	$ -	$ -	0.0%
51	100 WATTS- Long Term	-	$ 13.68	$ -	-	$ 19.84	$ -	$ -	0.0%
52	200 WATTS	-	$ 18.88	$ -	-	$ 27.08	$ -	$ -	0.0%
53	200 WATTS- Long Term	-	$ 18.38	$ -	-	$ 26.58	$ -	$ -	0.0%
54	400 WATTS	-	$ 27.30	$ -	-	$ 39.15	$ -	$ -	0.0%
55	400 WATTS- Long Term	-	$ 26.80	$ -	-	$ 38.65	$ -	$ -	0.0%
56	METAL HALIDE - COBRA HEAD								
57	400 WATT	108	$ 51.57	$ 5,562	108	$ 73.96	$ 7,976	$ 2,415	43.4%
58	400 WATT- Long Term	-	$ 51.07	$ -	-	$ 73.46	$ -	$ -	0.0%
59	HIGH PRESSURE SODIUM VAPOR - SHOE BOX W/ BASE								
60	100 WATT	-	$ 60.48	$ -	-	$ 86.74	$ -	$ -	0.0%
61	100 WATT- Long Term	-	$ 59.98	$ -	-	$ 86.24	$ -	$ -	0.0%
62	200 WATT	132	$ 54.05	$ 7,135	132	$ 77.52	$ 10,232	$ 3,098	43.4%
63	200 WATT- Long Term	-	$ 53.55	$ -	-	$ 77.02	$ -	$ -	0.0%
64	400 WATT	471	$ 56.14	$ 26,435	471	$ 80.51	$ 37,912	$ 11,477	43.4%
65	400 WATT- Long Term	-	$ 55.64	$ -	-	$ 80.01	$ -	$ -	0.0%
66	HIGH PRESSURE SODIUM VAPOR - SHOE BOX W/O BASE								
67	100 WATT	-	$ 44.79	$ -	-	$ 64.24	$ -	$ -	0.0%
68	100 WATT- Long Term	12	$ 44.29	$ 522	12	$ 63.74	$ 751	$ 229	43.9%
69	200 WATT	109	$ 41.64	$ 4,542	109	$ 59.72	$ 6,514	$ 1,972	43.4%
70	200 WATT- Long Term	-	$ 41.14	$ -	-	$ 59.22	$ -		
71	400 WATT	121	$ 52.09	$ 6,289	121	$ 74.71	$ 9,020	$ 2,731	43.4%
72	400 WATT- Long Term	115	$ 51.59	$ 5,943	115	$ 74.21	$ 8,548	$ 2,605	43.8%

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73	HIGH PRESSURE SODIUM VAPOR - SHOE BOX ADDITIONAL FIXTURE								
74	100 WATT	-	$ 21.46	$ -	-	$ 30.78	$ -	$ -	0.0%
75	100 WATT- Long Term	-	$ 20.96	$ -	-	$ 30.28	$ -	$ -	0.0%
76	200 WATT	-	$ 24.64	$ -	-	$ 35.34	$ -	$ -	0.0%
77	200 WATT- Long Term	-	$ 24.14	$ -	-	$ 34.84	$ -		
78	400 WATT	85	$ 28.81	$ 2,435	85	$ 41.32	$ 3,492	$ 1,057	43.4%
79	400 WATT- Long Term	-	$ 28.31	$ -	-	$ 40.82	$ -	$ -	0.0%
80	METAL HALIDE - SHOE BOX W/O BASE								
81	400 WATTS	-	$ 53.56	$ -	-	$ 76.81	$ -	$ -	0.0%
82	400 WATTS- Long Term	-	$ 53.06	$ -	-	$ 76.31	$ -	$ -	0.0%
83	METAL HALIDE - SHOE BOX ADDITIONAL FIXTURE								
84	400 WATTS	-	$ 31.68	$ -	-	$ 45.43	$ -	$ -	0.0%
85	400 WATTS- Long Term	-	$ 31.18	$ -	-	$ 44.93	$ -	$ -	0.0%
	SCHEDULE 58 (Outdoor Lighting Equipment, Maintanence and Unmetered Service]								
86	**CUSTOMER OWNED POLE**								
87	HIGH PRESSURE SODIUM VAPOR								
88	100 WATTS	706	$ 4.52	$ 3,189	706	$ 6.48	$ 4,574	$ 1,385	43.4%
89	200 WATTS	2,186	$ 7.77	$ 16,989	2,186	$ 11.14	$ 24,365	$ 7,376	43.4%
90	400 WATTS	60	$ 12.67	$ 760	60	$ 18.17	$ 1,090	$ 330	43.4%
91	MERCURY VAPOR								
92	400 WATTS	24	$ 9.01	$ 216	24	$ 12.92	$ 310	$ 94	43.4%
93	METAL HALIDE								
94	250 WATTS	24	$ 8.08	$ 198	24	$ 11.59	$ 283	$ 86	43.4%
95	400 WATTS	144	$ 8.60	$ 1,238	144	$ 12.33	$ 1,776	$ 538	43.4%
96	1,000 WATTS	168	$ 15.79	$ 2,653	168	$ 22.65	$ 3,804	$ 1,152	43.4%
97	**COMPANY OWNED POLE**								
98	HIGH PRESSURE SODIUM VAPOR								
99	100 WATTS	35	$ 6.24	$ 217	35	$ 8.95	$ 312	$ 94	43.4%
100	200 WATTS	510	$ 9.33	$ 4,754	510	$ 13.38	$ 6,818	$ 2,064	43.4%
101	400 WATTS	72	$ 14.23	$ 1,025	72	$ 20.41	$ 1,469	$ 445	43.4%
102	METAL HALIDE								
103	175 WATTS	12	$ 8.60	$ 103	12	$ 12.33	$ 148	$ 45	43.4%
104	250 WATTS	804	$ 9.58	$ 7,702	804	$ 13.74	$ 11,046	$ 3,344	43.4%
105	400 WATTS	24	$ 10.16	$ 244	24	$ 14.57	$ 350	$ 106	43.4%
106	1,000 WATTS	72	$ 17.33	$ 1,248	72	$ 24.85	$ 1,789	$ 542	43.4%
	SCHEDULE 59 (Outdoor Lighting Equipment and Maintenance Service)								
107	**OVERHEAD SERVICE**								
108	MERCURY VAPOR - COBRA HEAD								
109	175 WATTS	47	$ 10.35	$ 489	47	$ 14.84	$ 701	$ 212	43.4%
110	175 WATTS- Long Term	-	$ 9.85	$ -	-	$ 14.34	$ -	$ -	0.0%

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111	HIGH PRESSURE SODIUM VAPOR - COBRA HEAD								
112	100 WATTS	24	$ 11.41	$ 272	24	$ 16.36	$ 390	$ 118	43.4%
113	100 WATTS- Long Term	-	$ 10.91	$ -	-	$ 15.86	$ -	$ -	0.0%
114	200 WATTS	-	$ 14.89	$ -	-	$ 21.35	$ -	$ -	0.0%
115	200 WATTS- Long Term	90	$ 14.39	$ 1,295	90	$ 20.85	$ 1,876	$ 582	44.9%
116	400 WATTS	60	$ 17.64	$ 1,053	60	$ 25.30	$ 1,510	$ 457	43.4%
117	400 WATTS- Long Term	-	$ 17.14	$ -	-	$ 24.80	$ -	$ -	0.0%
118	METAL HALIDE - COBRA HEAD								
119	400 WATTS	40	$ 16.98	$ 674	40	$ 24.35	$ 967	$ 293	43.4%
120	400 WATTS- Long Term	-	$ 16.48	$ -	-	$ 23.85	$ -	$ -	0.0%
121	HIGH PRESSURE SODIUM VAPOR - FLOODLIGHT								
122	200 WATTS	24	$ 15.55	$ 373	24	$ 22.30	$ 535	$ 162	43.4%
123	200 WATTS- Long Term	12	$ 15.05	$ 181	12	$ 21.80	$ 262	$ 81	44.9%
124	400 WATTS	88	$ 17.83	$ 1,572	88	$ 25.57	$ 2,254	$ 682	43.4%
125	400 WATTS- Long Term	13	$ 17.33	$ 228	13	$ 25.07	$ 330	$ 102	44.7%
126	METAL HALIDE - FLOODLIGHT								
127	400 WATTS	125	$ 16.99	$ 2,116	125	$ 24.37	$ 3,034	$ 919	43.4%
128	400 WATTS- Long Term	-	$ 16.49	$ -	-	$ 23.87	$ -	$ -	0.0%
129	1,000 WATTS	228	$ 26.69	$ 6,085	228	$ 38.28	$ 8,727	$ 2,642	43.4%
130	1,000 WATTS- Long Term	-	$ 26.19	$ -	-	$ 37.78	$ -	$ -	0.0%
131	**UNDERGROUND SERVICE**								
132	HIGH PRESSURE SODIUM VAPOR - COLONIAL POST TOP								
133	100 WATTS	60	$ 20.70	$ 1,242	60	$ 29.69	$ 1,781	$ 539	43.4%
134	100 WATTS- Long Term	-	$ 20.20	$ -	-	$ 29.19	$ -	$ -	0.0%
135	METAL HALIDE - COLONIAL POST TOP								
136	175 WATTS	96	$ 23.87	$ 2,292	96	$ 34.23	$ 3,286	$ 995	43.4%
137	175 WATTS- Long Term	36	$ 23.37	$ 841	36	$ 33.73	$ 1,214	$ 373	44.3%
138	METAL HALIDE - COBRA HEAD								
139	1,000 WATT	-	$ 50.57	$ -	-	$ 72.53	$ -	$ -	0.0%
140	1,000 WATT- Long Term	-	$ 50.07	$ -	-	$ 72.03	$ -	$ -	0.0%
141	HIGH PRESSURE SODIUM VAPOR - SHOE BOX W/O BASE								
142	100 WATT	-	$ 42.74	$ -	-	$ 61.30	$ -	$ -	0.0%
143	100 WATT- Long Term	-	$ 42.24	$ -	-	$ 60.80	$ -	$ -	0.0%
144	METAL HALIDE - SHOE BOX W/O BASE								
145	400 WATTS	338	$ 40.02	$ 13,541	338	$ 57.40	$ 19,421	$ 5,879	43.4%
146	400 WATTS- Long Term	-	$ 39.52	$ -	-	$ 56.90	$ -	$ -	0.0%

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	SCHEDULE 71 (Mercury Vapor Street and Highway Lighting Service)								
147	LOW MOUNT								
148	100 WATTS	-	$ 13.79	$ -	-	$ 19.78	$ -	$ -	0.0%
149	175 WATTS	161	$ 16.56	$ 2,662	161	$ 23.75	$ 3,817	$ 1,156	43.4%
	SCHEDULE 72 (LED Street Lighting Service)								
150	COBRA HEAD								
151	50 WATTS	433,300	$ 6.94	$ 3,007,102	433,300	$ 9.95	$ 4,312,689	$ 1,305,587	43.4%
152	90 WATTS	80,382	$ 8.73	$ 701,739	80,382	$ 12.52	$ 1,006,412	$ 304,673	43.4%
153	130 WATTS	50,267	$ 9.28	$ 466,476	50,267	$ 13.31	$ 669,005	$ 202,529	43.4%
154	260 WATTS	11,365	$ 14.38	$ 163,434	11,365	$ 20.62	$ 234,392	$ 70,958	43.4%
155	Colonial								
156	50 WATTS	21,867	$ 11.12	$ 243,162	21,867	$ 15.95	$ 348,735	$ 105,573	43.4%
157	90 WATTS	1,378	$ 12.24	$ 16,867	1,378	$ 17.55	$ 24,190	$ 7,323	43.4%
158	Acorn								
159	50 WATTS	1,526	$ 18.51	$ 28,247	1,526	$ 26.55	$ 40,511	$ 12,264	43.4%
160	90 WATTS	81	$ 19.57	$ 1,579	81	$ 28.07	$ 2,265	$ 686	43.4%
161	**Total Base Normalized Distribution Revenues**			**$ 10,376,893**			**$ 14,898,444**	**$ 4,521,551**	43.6%
162	Rider Charges								
163	Smart Meter Technologies Charge (Per Bill)			$ -	-	$ -	$ -	$ -	
164	TCJA Voluntary Surcharge		-3.13%	(324,797)		0.00%	-	324,797	-100.0%
165	STAS		-0.05%	(7,786)		0.00%	-	7,786	-100.0%
166	Distribution System Improvement Charge		5.00%	$ 500,207		0.00%	$ -	$ (500,207)	-100.0%
167	**Total Distribution Including Rider Charges**			**$ 10,544,517**			**$ 14,898,444**	$ 4,353,927	41.3%
168	Rider Charges								
169	Default Service Support Charge	45,250,100	$ 0.00177	80,093	45,250,100	$ 0.00177	80,093	-	0.0%
170	Universal Service Charge			-			-	-	0.0%
171	Solar Photovoltaic Requirements Charge		$ -	-	-	$ -	-	-	0.0%
172	Phase IV Energy Efficiency and Conservation Charge	45,250,100	$ (0.00106)	(47,965)	45,250,100	$ (0.00106)	(47,965)	-	0.0%
173	PTC/HPS Charge	45,250,100	$ 0.11023	4,987,918	45,250,100	$ 0.11023	4,987,918	-	0.0%
174	**Total Energy and Revenue**	45,250,100		**$ 15,564,563**	45,250,100		**$ 19,918,490**	**$ 4,353,927**	28.0%
175	Avg rate per kWh			$ 0.34397			$ 0.44019		
176	Proposed Increase						$ 4,353,927		
177	Percent Increase						27.97%		

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Line No.		Current			Pro Forma				
		Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue	Revenue Change	Percent Change
	SCHEDULE GP (Penn State University)	*[a]*	*[b]*	*[c]=[a]x[b]*	*[e]=[a]+[d]*	*[f]*	*[g]=[e]x[f]*	*[h]=[g]-[c]*	*[i]=[h]/[c]*
1	Distribution								
2	Customer Charge	16	$ 793.00	$ 12,931	16	$ 1,106.67	$ 18,046	$5,115	39.6%
3	Demand Charge (kW)								
4	First 10,000 kVA @50% Demand	120,000	$ 2.52	151,200	120,000	$ 3.68	220,602	$69,402	45.9%
5	Additional kVA @50% Demand	699,368	$ 2.42	846,235	699,368	$ 3.38	1,180,961	$334,727	39.6%
6	Energy Charge (kWh)								
7	All kWh	217,652,003	$ -	-	217,652,003	$ -	-	$0	0.0%
8	**Total Base Normalized Distribution Revenues**			**$ 1,010,366**			**$ 1,419,609**	$409,243	40.5%
9	Rider Charges								
10	Smart Meter Technologies Charge (Per Bill)	16		$ -	16	$ -	$ -	$ -	
11	TCJA Voluntary Surcharge		-3.13%	(31,624)		0.00%	-	31,624	-100.0%
12	STAS		-0.05%	(7,732)		0.00%	-	7,732	-100.0%
13	Distribution System Improvement Charge		5.00%	$ 48,937		0.00%	$ -	$ (48,937)	-100.0%
14	**Total Distribution Including Rider Charges**			**$ 1,019,946**			**$ 1,419,609**	$ 399,662	39.2%
15	Rider Charges								
16	Default Service Support Charge	412,978	$ 1.23700	510,854	412,978	$ 1.23700	510,854	-	0.0%
17	Universal Service Charge			-			-	-	0.0%
18	Solar Photovoltaic Requirements Charge	217,652,003	$ -	-	217,652,003	$ -	-	-	0.0%
19	Phase IV Energy Efficiency and Conservation Charge	0	$ 0.22000	0	0	$ 0.22000	0	-	0.0%
20	PTC/HPS Charge	217,652,003	$ 0.06398	13,925,375	217,652,003	$ 0.06398	13,925,375	-	0.0%
21	**Total Energy and Revenue**	217,652,003		**$ 15,456,175**	217,652,003		**$ 15,855,837**	**$ 399,662**	2.6%
22	Avg rate per kWh			$ 0.07101			$ 0.07285		
23	Proposed Increase						$ 399,662		
24	Percent Increase						2.59%		

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Line No.	Rider L (Partial Service)	Current Billing Determinants *[a]*	Current Rate *[b]*	Current Revenue *[c]=[a]x[b]*	Pro Forma Billing Determinants *[e]=[a]+[d]*	Pro Forma Rate *[f]*	Pro Forma Revenue *[g]=[e]x[f]*	Revenue Change *[h]=[g]-[c]*	Percent Change *[i]=[h]/[c]*
1	Distribution								
2	Customer Charge	84	$ 86.43	$ 7,260	84	$ 120.82	$ 10,149	$ 2,889	39.8%
3	Demand Charge (kW)								
4	Backup Secondary KW	8,423	$ 2.99	25,185	8,423	$ 4.10	34,499	9,314	37.0%
5	Maint Secondary KW	-	$ 2.39	-	-	$ 3.27	-	-	0.0%
6	Backup Primary KW	-	$ 0.44	-	-	$ 0.63	-	-	0.0%
7	Maint Primary KW	-	$ 0.44	-	-	$ 0.63	-	-	0.0%
8	Backup Transmission KW	360,000	$ 0.08	28,800	360,000	$ 0.11	41,002	12,202	42.4%
9	Maint Transmission KW	-	$ 0.07	-	-	$ 0.10	-	-	0.0%
10	**Total Base Normalized Distribution Revenues**			**$ 61,245**			**$ 85,650**	**$ 24,405**	39.8%
11	Avg rate per kWh			$ -			$ -		
12	Proposed Increase						$ 24,405		
13	Percent Increase						39.85%		

West Penn Rate District Customer Charge Analysis Test Period 12 Months Ended December 2025	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU
Summary of Monthly Customer Costs												
Fully-Loaded Customer Costs	$ 52.67	$ 49.09	$ 53.43	$ 47.92	$ 70.23	$ 510.28	$ 952.39	$ 1,610.25	$ 6,013.28	$ 62.82	$ 2,267.98	$ 5,530.69
Basic Customer Costs	$ 41.48	$ 38.94	$ 40.61	$ 38.71	$ 55.27	$ 358.31	$ 564.43	$ 1,099.79	$ 868.71	$ 47.91	$ 1,547.53	$ 1,943.29
Fully-Loaded Customer Costs												
Customer-related Revenue Requirements	$ 469,277	$ 374,771	$ 404	$ 35,964	$ 31,484	$ 5,527	$ 2,175	$ 26	$ 196	$ 3,099	$ 15,540	$ 90
Number of customers	742,485	636,179	630	62,540	37,355	903	190	1	3	4,112	571	1
Monthly Fully-Loaded cost per customer	**$ 52.67**	**$ 49.09**	**$ 53.43**	**$ 47.92**	**$ 70.23**	**$ 510.28**	**$ 952.39**	**$ 1,610.25**	**$ 6,013.28**	**$ 62.82**	**$ 2,267.98**	**$ 5,530.69**
Basic Customer Costs												
Plant												
(364) Poles, Towers & Fixtures	$ 403,740	$ 324,519	$ 316	$ 31,735	$ 24,065	$ 3,417	$ 688	$ -	$ -	$ 2,115	$ 16,862	$ 21
(365) Overhead Conductors & Devices	932,878	767,138	748	75,019	67,102	14,113	2,978	-	-	4,999	690	93
(366) Underground Conduit	-	-	-	-	-	-	-	-	-	-	-	-
(367) Underground Conductors & Device	200,033	168,989	165	16,526	11,617	1,239	238	-	-	1,101	152	7
(368) Line Transformers	426,380	365,845	357	35,776	21,286	399	3	-	-	2,384	329	-
(369) Services	149,237	128,050	125	12,522	7,450	140	1	-	-	834	115	-
(370) Meters	216,452	166,080	286	18,852	24,782	2,739	3,437	113	98	-	-	65
(371) Customer Premises	10,039	-	-	-	-	-	-	-	-	10,039	-	-
(372) Leased Property Cust. Prem.	298	-	-	-	-	-	-	-	-	298	-	-
(373) Streetlight	54,120	-	-	-	-	-	-	-	-	-	54,120	-
Total Customer-Related Plant	$ 2,393,177	$ 1,920,621	$ 1,996	$ 190,429	$ 156,302	$ 22,047	$ 7,346	$ 113	$ 98	$ 21,771	$ 72,268	$ 187
Accumulated Depreciation												
(108-364) Poles	$ (105,264)	$ (84,609)	$ (82)	$ (8,274)	$ (6,274)	$ (891)	$ (180)	$ -	$ -	$ (551)	$ (4,396)	$ (6)
(108-365) OH Conductors	(140,200)	(115,291)	(112)	(11,274)	(10,085)	(2,121)	(448)	-	-	(751)	(104)	(14)
(108-366) UG Conduit	-	-	-	-	-	-	-	-	-	-	-	-
(108-367) UG Cond & Dev	(51,271)	(43,314)	(42)	(4,236)	(2,978)	(317)	(61)	-	-	(282)	(39)	(2)
(108-368) Line Transformers	(157,422)	(135,072)	(132)	(13,209)	(7,859)	(147)	(1)	-	-	(880)	(121)	-
(108-369) Services	(64,968)	(55,744)	(54)	(5,451)	(3,243)	(61)	(1)	-	-	(363)	(50)	-
(108-370) Meters	(91,102)	(69,901)	(120)	(7,934)	(10,430)	(1,153)	(1,447)	(47)	(41)	-	-	(27)
(108-371) Install on Cust Premise	(6,460)	-	-	-	-	-	-	-	-	(6,460)	-	-
(108-372) Leased Property Cust. Prem.	(280)	-	-	-	-	-	-	-	-	(280)	-	-
(108-373) Street Lighting	(10,529)	-	-	-	-	-	-	-	-	-	(10,529)	-
Total Accumulated Depreciation	$ (627,495)	$ (503,932)	$ (544)	$ (50,379)	$ (40,869)	$ (4,691)	$ (2,136)	$ (47)	$ (41)	$ (9,568)	$ (15,239)	$ (49)
Net income before taxes & interest												
Net Plant	$ 1,765,682	1,416,689	1,453	140,051	115,433	17,356	5,209	65	57	12,203	57,029	138
Net Income after taxes	$ 144,609	116,027	119	11,470	9,454	1,421	427	5	5	999	4,671	11
Add: Income Taxes	$ 34,541	$ 27,714	$ 28	$ 2,740	$ 2,258	$ 340	$ 102	$ 1	$ 1	$ 239	$ 1,116	$ 3
Net income before taxes & interest	$ 179,151	$ 143,741	$ 147	$ 14,210	$ 11,712	$ 1,761	$ 529	$ 7	$ 6	$ 1,238	$ 5,786	$ 14

West Penn Rate District Customer Charge Analysis Test Period 12 Months Ended December 2025	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU
O&M Expenses												
(580) Operation Supervision & Engineering	$ 940	$ 763	$ 1	$ 79	$ 77	$ 9	$ 7	$ 0	$ 0	$ 3	$ 0	$ 0
(581) Load Dispatching	-	-	-	-	-	-	-	-	-	-	-	-
(582) Station Expenses	-	-	-	-	-	-	-	-	-	-	-	-
(583) Overhead line expenses	317	261	0	26	23	5	1	-	-	2	0	0
(584) Underground line expenses	1,445	1,221	1	119	84	9	2	-	-	8	1	0
(586) Meter expenses	1,165	894	2	101	133	15	19	1	1	-	-	0
(588) Miscellaneous distribution expenses	8,011	6,430	7	638	523	74	25	0	0	73	241	1
(589) Rents	-	-	-	-	-	-	-	-	-	-	-	-
(590) Maintenance Supervision and Engineering	399	325	0	32	29	6	1	0	0	2	3	0
(591) Maintenance of Structures	-	-	-	-	-	-	-	-	-	-	-	-
(592) Maintenance of Station Equipment	-	-	-	-	-	-	-	-	-	-	-	-
(593) Maintenance of Overhead Lines	83,646	68,785	67	6,727	6,017	1,265	267	-	-	448	62	8
(594) Maintenance of underground lines	748	632	1	62	43	5	1	-	-	4	1	0
(595) Maintenance of line transformers	-	-	-	-	-	-	-	-	-	-	-	-
(596) Maintenance of street lighting and signal systems	656	-	-	-	-	-	-	-	-	-	656	-
(597) Maintenance of meters	2,492	1,912	3	217	285	32	40	1	1	-	-	1
(598) Maintenance of miscellaneous distribution plant	982	788	1	78	64	9	3	0	0	9	30	0
Total Customer Accounts and Services	17,574	15,626	12	945	728	90	60	0	13	73	28	0
Total Customer Information	9,668	8,056	10	949	567	14	3	0	0	62	9	0
Total Sales	79	68	0	7	4	0	0	0	0	0	0	0
Total O&M	$ 128,124	$ 105,761	$ 104	$ 9,978	$ 8,577	$ 1,532	$ 427	$ 3	$ 15	$ 684	$ 1,030	$ 10
Depreciation Expense												
(403-364) Poles	$ 6,591	$ 5,298	$ 5	$ 518	$ 393	$ 56	$ 11	$ -	$ -	$ 35	$ 275	$ 0
(403-365) OH Conductors	19,274	15,849	15	1,550	1,386	292	62	-	-	103	14	2
(403-366) UG Conduit	-	-	-	-	-	-	-	-	-	-	-	-
(403-367) UG Conductors	4,024	3,400	3	332	234	25	5	-	-	22	3	0
(403-368) Line Transformers	10,047	8,620	8	843	502	9	0	-	-	56	8	-
(403-369) Services	2,605	2,235	2	219	130	2	0	-	-	15	2	-
(403-370) Meters	16,083	12,341	21	1,401	1,841	204	255	8	7	-	-	5
(403-371) Install on Cust Premise	208	-	-	-	-	-	-	-	-	208	-	-
(403-372) Leased Property Cust. Prem.	2	-	-	-	-	-	-	-	-	2	-	-
(403-373) Streetlight	3,485	-	-	-	-	-	-	-	-	-	3,485	-
Total Depreciation Expense	$ 62,319	$ 47,742	$ 56	$ 4,863	$ 4,486	$ 588	$ 333	$ 8	$ 7	$ 441	$ 3,787	$ 7
Basic customer-related costs	369,593	297,245	307	29,051	24,775	3,881	1,289	18	28	2,364	10,604	32
Number of customers	742,485	636,179	630	62,540	37,355	903	190	1	3	4,112	571	1
Monthly basic cost per customer	**$ 41.48**	**$ 38.94**	**$ 40.61**	**$ 38.71**	**$ 55.27**	**$ 358.31**	**$ 564.43**	**$ 1,099.79**	**$ 868.71**	**$ 47.91**	**$ 1,547.53**	**$ 1,943.29**

Met-Ed Rate District
COMPARISON BETWEEN PROPOSED AND COST OF SERVICE RATES
RATE RS

								ENERGY USAGE												
All kWh	0	50	100	250	500	750	929	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	6,000			
Total Energy Usage	0	50	100	250	500	750	929	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	6,000			
Total Proposed Bill	$ 14.50	$ 24.03	$ 33.55	$ 62.13	$ 109.75	$ 157.38	$ 191.45	$ 205.00	$ 300.25	$ 395.51	$ 490.76	$ 586.01	$ 681.26	$ 776.51	$ 871.76	$ 967.02	$ 1,157.52			
Total Cost of Service Bill	64.03	71.05	78.08	99.16	134.30	169.44	194.58	204.57	274.84	345.12	415.39	485.66	555.93	626.21	696.48	766.75	907.30			
Increase ($)	$ (49.53)	$ (47.03)	$ (44.53)	$ (37.04)	$ (24.55)	$ (12.06)	$ (3.12)	$ 0.43	$ 25.41	$ 50.39	$ 75.37	$ 100.35	$ 125.33	$ 150.31	$ 175.29	$ 200.27	$ 250.22			
Increase (%)	-77.35%	-66.19%	-57.03%	-37.35%	-18.28%	-7.12%	-1.60%	0.21%	9.25%	14.60%	18.14%	20.66%	22.54%	24.00%	25.2%	26.1%	27.6%			
UNBUNDLED RATES - COST OF SERVICE BASED																				
Distribution																				
Distribution Charge @ $64.03	$ 64.03	$ 64.03	$ 64.03	$ 64.03	$ 64.03	$ 64.03	$ 64.03	$ 64.03	$ 64.03	$ 64.03	$ 64.03	$ 64.03	$ 64.03	$ 64.03	$ 64.03	$ 64.03	$ 64.03			
All kWh @ 1.198 ¢/kWh	$ -	$ 1	$ 1	$ 3	$ 6	$ 9	$ 11	$ 12	$ 18	$ 24	$ 30	$ 36	$ 42	$ 48	$ 54	$ 60	$ 72			
Sub-Total	$ 64	$ 65	$ 65	$ 67	$ 70	$ 73	$ 75	$ 76	$ 82	$ 88	$ 94	$ 100	$ 106	$ 112	$ 118	$ 124	$ 136			
Riders																				
Universal Service Charge @ 0.947 ¢/kWh	$ -	$ 0	$ 1	$ 2	$ 5	$ 7	$ 9	$ 9	$ 14	$ 19	$ 24	$ 28	$ 33	$ 38	$ 43	$ 47	$ 57			
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -			
Phase IV Energy Efficiency Charge @ 0.192 ¢/kWh	$ -	$ 0	$ 0	$ 0	$ 1	$ 1	$ 2	$ 2	$ 3	$ 4	$ 5	$ 6	$ 7	$ 8	$ 9	$ 10	$ 12			
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -			
Default Service Support Charge @ 0.405 ¢/kWh	$ -	$ 0	$ 0	$ 1	$ 2	$ 3	$ 4	$ 4	$ 6	$ 8	$ 10	$ 12	$ 14	$ 16	$ 18	$ 20	$ 24			
Solar Photovoltaic Requirements Charge @ 0.006 ¢/k	$ -	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0			
Sub-Total	$ -	$ 1	$ 2	$ 4	$ 8	$ 12	$ 14	$ 16	$ 23	$ 31	$ 39	$ 47	$ 54	$ 62	$ 70	$ 78	$ 93			
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -			
PTC/HPS Charge																				
All kWh @$ 0.11306 /kWh	$ -	$ 6	$ 11	$ 28	$ 57	$ 85	$ 105	$ 113	$ 170	$ 226	$ 283	$ 339	$ 396	$ 452	$ 509	$ 565	$ 678			
Sub Total	$ 64	$ 71	$ 78	$ 99	$ 134	$ 169	$ 195	$ 205	$ 275	$ 345	$ 415	$ 486	$ 556	$ 626	$ 696	$ 767	$ 907			
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -			
Total Bill	**$ 64**	**$ 71**	**$ 78**	**$ 99**	**$ 134**	**$ 169**	**$ 195**	**$ 205**	**$ 275**	**$ 345**	**$ 415**	**$ 486**	**$ 556**	**$ 626**	**$ 696**	**$ 767**	**$ 907**			
UNBUNDLED RATES - PROPOSED																				
Distribution																				
Distribution Charge @ $14.50	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15			
All kWh @ 6.194 ¢/kWh	$ -	$ 3	$ 6	$ 15	$ 31	$ 46	$ 58	$ 62	$ 93	$ 124	$ 155	$ 186	$ 217	$ 248	$ 279	$ 310	$ 372			
Sub-Total	$ 15	$ 18	$ 21	$ 30	$ 45	$ 61	$ 72	$ 76	$ 107	$ 138	$ 169	$ 200	$ 231	$ 262	$ 293	$ 324	$ 386			
Riders																				
Universal Service Charge @ 0.947 ¢/kWh	$ -	$ 0	$ 1	$ 2	$ 5	$ 7	$ 9	$ 9	$ 14	$ 19	$ 24	$ 28	$ 33	$ 38	$ 43	$ 47	$ 57			
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -			
Phase IV Energy Efficiency Charge @ 0.192 ¢/kWh	$ -	$ 0	$ 0	$ 0	$ 1	$ 1	$ 2	$ 2	$ 3	$ 4	$ 5	$ 6	$ 7	$ 8	$ 9	$ 10	$ 12			
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -			
Default Service Support Charge @ 0.405 ¢/kWh	$ -	$ 0	$ 0	$ 1	$ 2	$ 3	$ 4	$ 4	$ 6	$ 8	$ 10	$ 12	$ 14	$ 16	$ 18	$ 20	$ 24			
Solar Photovoltaic Requirements Charge @ 0.006 ¢/k	$ -	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0			
Sub-Total	$ -	$ 1	$ 2	$ 4	$ 8	$ 12	$ 14	$ 16	$ 23	$ 31	$ 39	$ 47	$ 54	$ 62	$ 70	$ 78	$ 93			
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -			
PTC/HPS Charge																				
All kWh @ $ 0.11306 /kWh	$ -	$ 6	$ 11	$ 28	$ 57	$ 85	$ 105	$ 113	$ 170	$ 226	$ 283	$ 339	$ 396	$ 452	$ 509	$ 565	$ 678			
Sub Total	$ 15	$ 24	$ 34	$ 62	$ 110	$ 157	$ 191	$ 205	$ 300	$ 396	$ 491	$ 586	$ 681	$ 777	$ 872	$ 967	$ 1,158			
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -			
Total Bill	**$ 15**	**$ 24**	**$ 34**	**$ 62**	**$ 110**	**$ 157**	**$ 191**	**$ 205**	**$ 300**	**$ 396**	**$ 491**	**$ 586**	**$ 681**	**$ 777**	**$ 872**	**$ 967**	**$ 1,158**			
% Increase	**-77.4%**	**-66.2%**	**-57.0%**	**-37.3%**	**-18.3%**	**-7.1%**	**-1.6%**	**0.2%**	**9.2%**	**14.6%**	**18.1%**	**20.7%**	**22.5%**	**24.0%**	**25.2%**	**26.1%**	**27.6%**			

Met-Ed Rate District
COMPARISON BETWEEN PROPOSED AND COST OF SERVICE RATES
RATE GS-V

	ENERGY USAGE																		
All kWh	0	50	100	250	500	750	900	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	6,000
Total Energy Usage	0	50	100	250	500	750	900	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	6,000
Total Proposed Bill	$ 14.50	$ 23.99	$ 33.49	$ 61.97	$ 109.44	$ 156.90	$ 185.39	$ 204.37	$ 299.31	$ 394.25	$ 489.18	$ 584.12	$ 679.06	$ 773.99	$ 868.93	$ 963.87	$ 1,153.74
Total Cost of Service Bill	64.03	71.02	78.02	99.01	133.98	168.96	189.95	203.94	273.90	343.86	413.81	483.77	553.73	623.69	693.64	763.60	903.52
Increase ($)	$ (49.53)	$ (47.03)	$ (44.53)	$ (37.04)	$ (24.55)	$ (12.06)	$ (4.56)	$ 0.43	$ 25.41	$ 50.39	$ 75.37	$ 100.35	$ 125.33	$ 150.31	$ 175.29	$ 200.27	$ 250.22
Increase (%)	-77.35%	-66.22%	-57.08%	-37.41%	-18.32%	-7.14%	-2.40%	0.21%	9.28%	14.65%	18.21%	20.74%	22.63%	24.10%	25.3%	26.2%	27.7%
UNBUNDLED RATES - COST OF SERVICE BASED																	
Distribution																	
Distribution Charge @ $64.03	$ 64.03	$ 64.03	$ 64.03	$ 64.03	$ 64.03	$ 64.03	$ 64.03	$ 64.03	$ 64.03	$ 64.03	$ 64.03	$ 64.03	$ 64.03	$ 64.03	$ 64.03	$ 64.03	$ 64.03
All kWh @ 1.198 ¢/kWh	$ -	$ 1	$ 1	$ 3	$ 6	$ 9	$ 11	$ 12	$ 18	$ 24	$ 30	$ 36	$ 42	$ 48	$ 54	$ 60	$ 72
Sub-Total	$ 64	$ 65	$ 65	$ 67	$ 70	$ 73	$ 75	$ 76	$ 82	$ 88	$ 94	$ 100	$ 106	$ 112	$ 118	$ 124	$ 136
Riders																	
Universal Service Charge @ 0.947 ¢/kWh	$ -	$ 0	$ 1	$ 2	$ 5	$ 7	$ 9	$ 9	$ 14	$ 19	$ 24	$ 28	$ 33	$ 38	$ 43	$ 47	$ 57
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Phase IV Energy Efficiency Charge @ 0.129 ¢/kWh	$ -	$ 0	$ 0	$ 0	$ 1	$ 1	$ 1	$ 1	$ 2	$ 3	$ 3	$ 4	$ 5	$ 5	$ 6	$ 6	$ 8
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Default Service Support Charge @ 0.405 ¢/kWh	$ -	$ 0	$ 0	$ 1	$ 2	$ 3	$ 4	$ 4	$ 6	$ 8	$ 10	$ 12	$ 14	$ 16	$ 18	$ 20	$ 24
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kV	$ -	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Sub-Total	$ -	$ 1	$ 1	$ 4	$ 7	$ 11	$ 13	$ 15	$ 22	$ 30	$ 37	$ 45	$ 52	$ 59	$ 67	$ 74	$ 89
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
PTC/HPS Charge																	
All kWh @ $ 0.11306 /kWh	$ -	$ 6	$ 11	$ 28	$ 57	$ 85	$ 102	$ 113	$ 170	$ 226	$ 283	$ 339	$ 396	$ 452	$ 509	$ 565	$ 678
Sub Total	$ 64	$ 71	$ 78	$ 99	$ 134	$ 169	$ 190	$ 204	$ 274	$ 344	$ 414	$ 484	$ 554	$ 624	$ 694	$ 764	$ 904
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Bill	**$ 64**	**$ 71**	**$ 78**	**$ 99**	**$ 134**	**$ 169**	**$ 190**	**$ 204**	**$ 274**	**$ 344**	**$ 414**	**$ 484**	**$ 554**	**$ 624**	**$ 694**	**$ 764**	**$ 904**
UNBUNDLED RATES - PROPOSED																	
Distribution																	
Distribution Charge @ $14.50	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15
All kWh @ 6.194 ¢/kWh	$ -	$ 3	$ 6	$ 15	$ 31	$ 46	$ 56	$ 62	$ 93	$ 124	$ 155	$ 186	$ 217	$ 248	$ 279	$ 310	$ 372
Sub-Total	$ 15	$ 18	$ 21	$ 30	$ 45	$ 61	$ 70	$ 76	$ 107	$ 138	$ 169	$ 200	$ 231	$ 262	$ 293	$ 324	$ 386
Riders																	
Universal Service Charge @ 0.947 ¢/kWh	$ -	$ 0	$ 1	$ 2	$ 5	$ 7	$ 9	$ 9	$ 14	$ 19	$ 24	$ 28	$ 33	$ 38	$ 43	$ 47	$ 57
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Phase IV Energy Efficiency Charge @ 0.129 ¢/kWh	$ -	$ 0	$ 0	$ 0	$ 1	$ 1	$ 1	$ 1	$ 2	$ 3	$ 3	$ 4	$ 5	$ 5	$ 6	$ 6	$ 8
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Default Service Support Charge @ 0.405 ¢/kWh	$ -	$ 0	$ 0	$ 1	$ 2	$ 3	$ 4	$ 4	$ 6	$ 8	$ 10	$ 12	$ 14	$ 16	$ 18	$ 20	$ 24
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kV	$ -	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Sub-Total	$ -	$ 1	$ 1	$ 4	$ 7	$ 11	$ 13	$ 15	$ 22	$ 30	$ 37	$ 45	$ 52	$ 59	$ 67	$ 74	$ 89
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
PTC/HPS Charge																	
All kWh @ $ 0.11306 /kWh	$ -	$ 6	$ 11	$ 28	$ 57	$ 85	$ 102	$ 113	$ 170	$ 226	$ 283	$ 339	$ 396	$ 452	$ 509	$ 565	$ 678
Sub Total	$ 15	$ 24	$ 33	$ 62	$ 109	$ 157	$ 185	$ 204	$ 299	$ 394	$ 489	$ 584	$ 679	$ 774	$ 869	$ 964	$ 1,154
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Bill	**$ 15**	**$ 24**	**$ 33**	**$ 62**	**$ 109**	**$ 157**	**$ 185**	**$ 204**	**$ 299**	**$ 394**	**$ 489**	**$ 584**	**$ 679**	**$ 774**	**$ 869**	**$ 964**	**$ 1,154**
% Increase	**-77.4%**	**-66.2%**	**-57.1%**	**-37.4%**	**-18.3%**	**-7.1%**	**-2.4%**	**0.2%**	**9.3%**	**14.7%**	**18.2%**	**20.7%**	**22.6%**	**24.1%**	**25.3%**	**26.2%**	**27.7%**

Met-Ed Rate District
COMPARISON BETWEEN PROPOSED AND COST OF SERVICE RATES
RATE GS - SMALL - SINGLE PHASE
At Average Levels of kWh Use

KW Demand																			
Total kW	0	1	1	1	1	1	1	1	3	3	3	3	3	5	5	5	5		
Hrs Use	0	100	200	300	400	500	600	730	100	200	300	400	500	100	200	300	500		
ENERGY USAGE																			
Monthly Energy Usage	0	100	200	300	400	500	600	730	300	600	900	1,200	1,500	500	1,000	1,500	2,500		
Total Energy Usage	0	100	200	300	400	500	600	730	300	600	900	1,200	1,500	500	1,000	1,500	2,500		
Total Proposed Bill	$ 29.57	$ 47.18	$ 64.80	$ 82.42	$ 100.03	$ 117.65	$ 135.26	$ 158.16	$ 82.42	$ 135.26	$ 188.11	$ 240.96	$ 293.81	$ 117.65	$ 205.73	$ 293.81	$ 469.97		
Total Cost of Service Bill	63.41	76.78	90.15	103.52	116.89	130.26	143.63	161.02	103.52	143.63	183.75	223.86	263.97	130.26	197.12	263.97	397.67		
Increase ($)	$ (33.84)	$ (29.60)	$ (25.35)	$ (21.11)	$ (16.86)	$ (12.62)	$ (8.37)	$ (2.85)	$ (21.11)	$ (8.37)	$ 4.37	$ 17.10	$ 29.84	$ (12.62)	$ 8.61	$ 29.84	$ 72.29		
Increase (%)	-53.37%	-38.55%	-28.12%	-20.39%	-14.42%	-9.68%	-5.83%	-1.77%	-20.39%	-5.83%	2.38%	7.64%	11.30%	-9.68%	4.4%	11.3%	18.2%		
UNBUNDLED RATES - COST OF SERVICE BASED																			
Distribution																			
Distribution Charge @ $63.41	$ 63	$ 63	$ 63	$ 63	$ 63	$ 63	$ 63	$ 63	$ 63	$ 63	$ 63	$ 63	$ 63	$ 63	$ 63	$ 63	$ 63		
All kWh @ 1.254 ¢/kWh	$ -	$ 1	$ 3	$ 4	$ 5	$ 6	$ 8	$ 9	$ 4	$ 8	$ 11	$ 15	$ 19	$ 6	$ 13	$ 19	$ 31		
Sub-Total	$ 63	$ 65	$ 66	$ 67	$ 68	$ 70	$ 71	$ 73	$ 67	$ 71	$ 75	$ 78	$ 82	$ 70	$ 76	$ 82	$ 95		
Riders																			
Phase IV Energy Efficiency Charge @ 0.129 ¢/kWh	$ -	$ 0	$ 0	$ 0	$ 1	$ 1	$ 1	$ 1	$ 0	$ 1	$ 1	$ 2	$ 2	$ 1	$ 1	$ 2	$ 3		
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Default Service Support Charge @ 0.110 ¢/kWh	$ -	$ 0	$ 0	$ 0	$ 0	$ 1	$ 1	$ 1	$ 0	$ 1	$ 1	$ 1	$ 2	$ 1	$ 1	$ 2	$ 3		
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kV	$ -	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0		
Sub-Total	$ -	$ 0	$ 0	$ 1	$ 1	$ 1	$ 1	$ 2	$ 1	$ 1	$ 2	$ 3	$ 4	$ 1	$ 2	$ 4	$ 6		
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
PTC/HPS Charge																			
All kWh @ $ 0.11872 /kWh	$ -	$ 12	$ 24	$ 36	$ 47	$ 59	$ 71	$ 87	$ 36	$ 71	$ 107	$ 142	$ 178	$ 59	$ 119	$ 178	$ 297		
Sub Total	$ 63	$ 77	$ 90	$ 104	$ 117	$ 130	$ 144	$ 161	$ 104	$ 144	$ 184	$ 224	$ 264	$ 130	$ 197	$ 264	$ 398		
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Total Bill	**$ 63**	**$ 77**	**$ 90**	**$ 104**	**$ 117**	**$ 130**	**$ 144**	**$ 161**	**$ 104**	**$ 144**	**$ 184**	**$ 224**	**$ 264**	**$ 130**	**$ 197**	**$ 264**	**$ 398**		
UNBUNDLED RATES - PROPOSED																			
Distribution																			
Distribution Charge @ $29.57	$ 30	$ 30	$ 30	$ 30	$ 30	$ 30	$ 30	$ 30	$ 30	$ 30	$ 30	$ 30	$ 30	$ 30	$ 30	$ 30	$ 30		
All kWh @ 5.499 ¢/kWh	$ -	$ 5	$ 11	$ 16	$ 22	$ 27	$ 33	$ 40	$ 16	$ 33	$ 49	$ 66	$ 82	$ 27	$ 55	$ 82	$ 137		
Sub-Total	$ 30	$ 35	$ 41	$ 46	$ 52	$ 57	$ 63	$ 70	$ 46	$ 63	$ 79	$ 96	$ 112	$ 57	$ 85	$ 112	$ 167		
Riders																			
Phase IV Energy Efficiency Charge @ 0.129 ¢/kWh	$ -	$ 0	$ 0	$ 0	$ 1	$ 1	$ 1	$ 1	$ 0	$ 1	$ 1	$ 2	$ 2	$ 1	$ 1	$ 2	$ 3		
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Default Service Support Charge @ 0.110 ¢/kWh	$ -	$ 0	$ 0	$ 0	$ 0	$ 1	$ 1	$ 1	$ 0	$ 1	$ 1	$ 1	$ 2	$ 1	$ 1	$ 2	$ 3		
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kV	$ -	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0		
Sub-Total	$ -	$ 0	$ 0	$ 1	$ 1	$ 1	$ 1	$ 2	$ 1	$ 1	$ 2	$ 3	$ 4	$ 1	$ 2	$ 4	$ 6		
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
PTC/HPS Charge																			
All kWh @ $ 0.11872 /kWh	$ -	$ 12	$ 24	$ 36	$ 47	$ 59	$ 71	$ 87	$ 36	$ 71	$ 107	$ 142	$ 178	$ 59	$ 119	$ 178	$ 297		
Sub Total	$ 30	$ 47	$ 65	$ 82	$ 100	$ 118	$ 135	$ 158	$ 82	$ 135	$ 188	$ 241	$ 294	$ 118	$ 206	$ 294	$ 470		
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Total Bill	**$ 30**	**$ 47**	**$ 65**	**$ 82**	**$ 100**	**$ 118**	**$ 135**	**$ 158**	**$ 82**	**$ 135**	**$ 188**	**$ 241**	**$ 294**	**$ 118**	**$ 206**	**$ 294**	**$ 470**		
% Increase	**-53.4%**	**-38.5%**	**-28.1%**	**-20.4%**	**-14.4%**	**-9.7%**	**-5.8%**	**-1.8%**	**-20.4%**	**-5.8%**	**2.4%**	**7.6%**	**11.3%**	**-9.7%**	**4.4%**	**11.3%**	**18.2%**		

Met-Ed Rate District
COMPARISON BETWEEN PROPOSED AND COST OF SERVICE RATES
RATE GS-MEDIUM - THREE PHASE
With Demands 25-100 KW
At Average Levels of kWh Use

KW Demand																		
Total kW	250	250	250	250	250	250	250	250	250	400	400	400	400	400	400	400	400	
Hrs Use	0	100	200	300	400	500	600	730	900	100	200	300	400	500	600	730	900	
REACTIVE DEMAND																		
rkVA	77	77	77	77	77	77	77	77	77	124	124	124	124	124	124	124	124	
ENERGY USAGE																		
Monthly Energy Usage	0	25,000	50,000	75,000	100,000	125,000	150,000	182,500	225,000	40,000	80,000	120,000	160,000	200,000	240,000	292,000	360,000	
Total Energy Usage	0	25,000	50,000	75,000	100,000	125,000	150,000	182,500	225,000	40,000	80,000	120,000	160,000	200,000	240,000	292,000	360,000	
Total Proposed Bill	$ 1,667.80	$ 4,697.30	$ 7,726.80	$ 10,756.30	$ 13,785.80	$ 16,815.30	$ 19,844.80	$ 23,783.15	$ 28,933.30	$ 7,483.44	$ 12,330.64	$ 17,177.84	$ 22,025.04	$ 26,872.24	$ 31,719.44	$ 38,020.80	$ 46,261.04	
Total Cost of Service Bill	912.26	3,941.76	6,971.26	10,000.76	13,030.26	16,059.76	19,089.26	23,027.61	28,177.76	6,252.13	11,099.33	15,946.53	20,793.73	25,640.93	30,488.13	36,789.49	45,029.73	
Increase ($)	$ 755.53	$ 755.53	$ 755.53	$ 755.53	$ 755.53	$ 755.53	$ 755.53	$ 755.53	$ 755.53	$ 1,231.31	$ 1,231.31	$ 1,231.31	$ 1,231.31	$ 1,231.31	$ 1,231.31	$ 1,231.31	$ 1,231.31	
Increase (%)	82.82%	19.17%	10.84%	7.55%	5.80%	4.70%	3.96%	3.28%	2.68%	19.69%	11.09%	7.72%	5.92%	4.80%	4.0%	3.3%	2.7%	
UNBUNDLED RATES - COST OF SERVICE BASED																		
Distribution																		
Distribution Charge @ $91.15	$ 91	$ 91	$ 91	$ 91	$ 91	$ 91	$ 91	$ 91	$ 91	$ 91	$ 91	$ 91	$ 91	$ 91	$ 91	$ 91	$ 91	
All kW @ $3.25/kW	$ 811	$ 811	$ 811	$ 811	$ 811	$ 811	$ 811	$ 811	$ 811	$ 1,298	$ 1,298	$ 1,298	$ 1,298	$ 1,298	$ 1,298	$ 1,298	$ 1,298	
All rkVA @ $0.13 /rkVA	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 16	$ 16	$ 16	$ 16	$ 16	$ 16	$ 16	$ 16	
Sub-Total	$ 912	$ 912	$ 912	$ 912	$ 912	$ 912	$ 912	$ 912	$ 912	$ 1,405	$ 1,405	$ 1,405	$ 1,405	$ 1,405	$ 1,405	$ 1,405	$ 1,405	
Riders																		
Phase IV Energy Efficiency Charge @ 0.129 ¢/kWh	$ -	$ 32	$ 65	$ 97	$ 129	$ 161	$ 194	$ 235	$ 290	$ 52	$ 103	$ 155	$ 206	$ 258	$ 310	$ 377	$ 464	
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Default Service Support Charge @ 0.111 ¢/kWh	$ -	$ 28	$ 56	$ 83	$ 111	$ 139	$ 167	$ 203	$ 250	$ 44	$ 89	$ 133	$ 178	$ 222	$ 266	$ 324	$ 400	
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kv	$ -	$ 2	$ 3	$ 5	$ 6	$ 8	$ 9	$ 11	$ 14	$ 2	$ 5	$ 7	$ 10	$ 12	$ 14	$ 18	$ 22	
Sub-Total	$ -	$ 62	$ 123	$ 185	$ 246	$ 308	$ 369	$ 449	$ 554	$ 98	$ 197	$ 295	$ 394	$ 492	$ 590	$ 718	$ 886	
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
PTC/HPS Charge																		
All kWh @ $ 0.11872 /kWh	$ -	$ 2,968	$ 5,936	$ 8,904	$ 11,872	$ 14,840	$ 17,808	$ 21,666	$ 26,712	$ 4,749	$ 9,498	$ 14,246	$ 18,995	$ 23,744	$ 28,493	$ 34,666	$ 42,739	
Sub Total	$ 912.26	$ 3,941.76	$ 6,971.26	$ 10,000.76	$ 13,030.26	$ 16,059.76	$ 19,089.26	$ 23,027.61	$ 28,177.76	$ 6,252.13	$ 11,099.33	$ 15,946.53	$ 20,793.73	$ 25,640.93	$ 30,488.13	$ 36,789.49	$ 45,029.73	
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Total Bill	**$ 912.26**	**$ 3,941.76**	**$ 6,971.26**	**$ 10,000.76**	**$ 13,030.26**	**$ 16,059.76**	**$ 19,089.26**	**$ 23,027.61**	**$ 28,177.76**	**$ 6,252.13**	**$ 11,099.33**	**$ 15,946.53**	**$ 20,793.73**	**$ 25,640.93**	**$ 30,488.13**	**$ 36,789.49**	**$ 45,029.73**	
UNBUNDLED RATES - PROPOSED																		
Distribution																		
Distribution Charge @ $53.72	$ 54	$ 54	$ 54	$ 54	$ 54	$ 54	$ 54	$ 54	$ 54	$ 54	$ 54	$ 54	$ 54	$ 54	$ 54	$ 54	$ 54	
All kW @ $6.38/kW	$ 1,595	$ 1,595	$ 1,595	$ 1,595	$ 1,595	$ 1,595	$ 1,595	$ 1,595	$ 1,595	$ 2,552	$ 2,552	$ 2,552	$ 2,552	$ 2,552	$ 2,552	$ 2,552	$ 2,552	
All rkVA @ $0.25 /rkVA	$ 19	$ 19	$ 19	$ 19	$ 19	$ 19	$ 19	$ 19	$ 19	$ 31	$ 31	$ 31	$ 31	$ 31	$ 31	$ 31	$ 31	
Sub-Total	$ 1,668	$ 1,668	$ 1,668	$ 1,668	$ 1,668	$ 1,668	$ 1,668	$ 1,668	$ 1,668	$ 2,636	$ 2,636	$ 2,636	$ 2,636	$ 2,636	$ 2,636	$ 2,636	$ 2,636	
Riders																		
Phase IV Energy Efficiency Charge @ 0.129 ¢/kWh	$ -	$ 32	$ 65	$ 97	$ 129	$ 161	$ 194	$ 235	$ 290	$ 52	$ 103	$ 155	$ 206	$ 258	$ 310	$ 377	$ 464	
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Default Service Support Charge @ 0.111 ¢/kWh	$ -	$ 28	$ 56	$ 83	$ 111	$ 139	$ 167	$ 203	$ 250	$ 44	$ 89	$ 133	$ 178	$ 222	$ 266	$ 324	$ 400	
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kv	$ -	$ 2	$ 3	$ 5	$ 6	$ 8	$ 9	$ 11	$ 14	$ 2	$ 5	$ 7	$ 10	$ 12	$ 14	$ 18	$ 22	
Sub-Total	$ -	$ 62	$ 123	$ 185	$ 246	$ 308	$ 369	$ 449	$ 554	$ 98	$ 197	$ 295	$ 394	$ 492	$ 590	$ 718	$ 886	
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
PTC/HPS Charge																		
All kWh @ $ 0.11872 /kWh	$ -	$ 2,968	$ 5,936	$ 8,904	$ 11,872	$ 14,840	$ 17,808	$ 21,666	$ 26,712	$ 4,749	$ 9,498	$ 14,246	$ 18,995	$ 23,744	$ 28,493	$ 34,666	$ 42,739	
Sub Total	$ 1,667.80	$ 4,697.30	$ 7,726.80	$ 10,756.30	$ 13,785.80	$ 16,815.30	$ 19,844.80	$ 23,783.15	$ 28,933.30	$ 7,483.44	$ 12,330.64	$ 17,177.84	$ 22,025.04	$ 26,872.24	$ 31,719.44	$ 38,020.80	$ 46,261.04	
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Total Bill	**$ 1,667.80**	**$ 4,697.30**	**$ 7,726.80**	**$ 10,756.30**	**$ 13,785.80**	**$ 16,815.30**	**$ 19,844.80**	**$ 23,783.15**	**$ 28,933.30**	**$ 7,483.44**	**$ 12,330.64**	**$ 17,177.84**	**$ 22,025.04**	**$ 26,872.24**	**$ 31,719.44**	**$ 38,020.80**	**$ 46,261.04**	
% Increase	**82.82%**	**19.17%**	**10.84%**	**7.55%**	**5.80%**	**4.70%**	**3.96%**	**3.28%**	**2.68%**	**19.69%**	**11.09%**	**7.72%**	**5.92%**	**4.80%**	**4.04%**	**3.35%**	**2.73%**	

Met-Ed Rate District
COMPARISON BETWEEN PROPOSED AND COST OF SERVICE RATES
RATE GS - LARGE
With Demands of 1,500 - 3,000 KW
At Average Levels of kWh Use

KW Demand																			
Total kW	1,500	1,500	1,500	1,500	1,500	2,000	2,000	2,000	2,000	2,500	2,500	2,500	2,500	3,000	3,000	3,000	3,000
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730
REACTIVE DEMAND																			
rkVA	725	725	725	725	725	967	967	967	967	1,208	1,208	1,208	1,208	1,450	1,450	1,450	1,450
ENERGY USAGE																			
Monthly Energy Usage	0	150,000	450,000	750,000	1,095,000	200,000	600,000	1,000,000	1,460,000	250,000	750,000	1,250,000	1,825,000	300,000	900,000	1,500,000	2,190,000
Total Energy Usage	0	150,000	450,000	750,000	1,095,000	200,000	600,000	1,000,000	1,460,000	250,000	750,000	1,250,000	1,825,000	300,000	900,000	1,500,000	2,190,000
Total Proposed Bill	$ 9,768.96	$ 23,591.46	$ 51,236.46	$ 78,881.46	$ 110,673.21	$ 31,342.22	$ 68,202.22	$ 105,062.22	$ 147,451.22	$ 39,092.98	$ 85,167.98	$ 131,242.98	$ 184,229.23	$ 46,843.74	$ 102,133.74	$ 157,423.74	$ 221,007.24
Total Cost of Service Bill	8,261.95	22,084.45	49,729.45	77,374.45	109,166.20	29,384.08	66,244.08	103,104.08	145,493.08	36,683.70	82,758.70	128,833.70	181,819.95	43,983.33	99,273.33	154,563.33	218,146.83
Increase ($)	$ 1,507.01	$ 1,507.01	$ 1,507.01	$ 1,507.01	$ 1,507.01	$ 1,958.14	$ 1,958.14	$ 1,958.14	$ 1,958.14	$ 2,409.28	$ 2,409.28	$ 2,409.28	$ 2,409.28	$ 2,860.41	$ 2,860.41	$ 2,860.41	$ 2,860.41
Increase (%)	18.24%	6.82%	3.03%	1.95%	1.38%	6.66%	2.96%	1.90%	1.35%	6.57%	2.91%	1.87%	1.33%	6.50%	2.9%	1.9%	1.3%
UNBUNDLED RATES - COST OF SERVICE BASED																			
Distribution																			
Distribution Charge @ $185.56	$ 186	$ 186	$ 186	$ 186	$ 186	$ 186	$ 186	$ 186	$ 186	$ 186	$ 186	$ 186	$ 186	$ 186	$ 186	$ 186	$ 186
All kW @ $4.34/kW	$ 6,514	$ 6,514	$ 6,514	$ 6,514	$ 6,514	$ 8,685	$ 8,685	$ 8,685	$ 8,685	$ 10,856	$ 10,856	$ 10,856	$ 10,856	$ 13,027	$ 13,027	$ 13,027	$ 13,027
All rkVA @$ 0.21 /rkVA	$ 151	$ 151	$ 151	$ 151	$ 151	$ 202	$ 202	$ 202	$ 202	$ 252	$ 252	$ 252	$ 252	$ 303	$ 303	$ 303	$ 303
Sub-Total	$ 6,850	$ 6,850	$ 6,850	$ 6,850	$ 6,850	$ 9,072	$ 9,072	$ 9,072	$ 9,072	$ 11,294	$ 11,294	$ 11,294	$ 11,294	$ 13,515	$ 13,515	$ 13,515	$ 13,515
Riders																			
Phase IV Energy Efficiency Charge @ $ 0.32 /kW PLC	$ 480	$ 480	$ 480	$ 480	$ 480	$ 640	$ 640	$ 640	$ 640	$ 800	$ 800	$ 800	$ 800	$ 960	$ 960	$ 960	$ 960
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Default Service Support Charge @$ 0.621 /kW NSPL	$ 932	$ 932	$ 932	$ 932	$ 932	$ 1,242	$ 1,242	$ 1,242	$ 1,242	$ 1,553	$ 1,553	$ 1,553	$ 1,553	$ 1,863	$ 1,863	$ 1,863	$ 1,863
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kv	$ -	$ 9	$ 27	$ 45	$ 66	$ 12	$ 36	$ 60	$ 88	$ 15	$ 45	$ 75	$ 110	$ 18	$ 54	$ 90	$ 131
Sub-Total	$ 1,412	$ 1,421	$ 1,439	$ 1,457	$ 1,477	$ 1,894	$ 1,918	$ 1,942	$ 1,970	$ 2,368	$ 2,398	$ 2,428	$ 2,462	$ 2,841	$ 2,877	$ 2,913	$ 2,954
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
PTC/HPS Charge																			
All kWh @ $ 0.09209 /kWh	$ -	$ 13,814	$ 41,441	$ 69,068	$ 100,839	$ 18,418	$ 55,254	$ 92,090	$ 134,451	$ 23,023	$ 69,068	$ 115,113	$ 168,064	$ 27,627	$ 82,881	$ 138,135	$ 201,677
Sub Total	$ 8,261.95	$ 22,084.45	$ 49,729.45	$ 77,374.45	$ 109,166.20	$ 29,384.08	$ 66,244.08	$ 103,104.08	$ 145,493.08	$ 36,683.70	$ 82,758.70	$ 128,833.70	$ 181,819.95	$ 43,983.33	$ 99,273.33	$ 154,563.33	$ 218,146.83
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Bill	**$ 8,261.95**	**$ 22,084.45**	**$ 49,729.45**	**$ 77,374.45**	**$ 109,166.20**	**$ 29,384.08**	**$ 66,244.08**	**$ 103,104.08**	**$ 145,493.08**	**$ 36,683.70**	**$ 82,758.70**	**$ 128,833.70**	**$ 181,819.95**	**$ 43,983.33**	**$ 99,273.33**	**$ 154,563.33**	**$ 218,146.83**
UNBUNDLED RATES - PROPOSED																			
Distribution																			
Distribution Charge @ $339.18	$ 339	$ 339	$ 339	$ 339	$ 339	$ 339	$ 339	$ 339	$ 339	$ 339	$ 339	$ 339	$ 339	$ 339	$ 339	$ 339	$ 339
All kW @ $5.22/kW	$ 7,836	$ 7,836	$ 7,836	$ 7,836	$ 7,836	$ 10,448	$ 10,448	$ 10,448	$ 10,448	$ 13,060	$ 13,060	$ 13,060	$ 13,060	$ 15,672	$ 15,672	$ 15,672	$ 15,672
All rkVA @$ 0.25 /rkVA	$ 182	$ 182	$ 182	$ 182	$ 182	$ 243	$ 243	$ 243	$ 243	$ 303	$ 303	$ 303	$ 303	$ 364	$ 364	$ 364	$ 364
Sub-Total	$ 8,357	$ 8,357	$ 8,357	$ 8,357	$ 8,357	$ 11,030	$ 11,030	$ 11,030	$ 11,030	$ 13,703	$ 13,703	$ 13,703	$ 13,703	$ 16,376	$ 16,376	$ 16,376	$ 16,376
Riders																			
Phase IV Energy Efficiency Charge @ $ 0.32 /kW PLC	$ 480	$ 480	$ 480	$ 480	$ 480	$ 640	$ 640	$ 640	$ 640	$ 800	$ 800	$ 800	$ 800	$ 960	$ 960	$ 960	$ 960
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Default Service Support Charge @$ 0.621 /kW NSPL	$ 932	$ 932	$ 932	$ 932	$ 932	$ 1,242	$ 1,242	$ 1,242	$ 1,242	$ 1,553	$ 1,553	$ 1,553	$ 1,553	$ 1,863	$ 1,863	$ 1,863	$ 1,863
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kv	$ -	$ 9	$ 27	$ 45	$ 66	$ 12	$ 36	$ 60	$ 88	$ 15	$ 45	$ 75	$ 110	$ 18	$ 54	$ 90	$ 131
Sub-Total	$ 1,412	$ 1,421	$ 1,439	$ 1,457	$ 1,477	$ 1,894	$ 1,918	$ 1,942	$ 1,970	$ 2,368	$ 2,398	$ 2,428	$ 2,462	$ 2,841	$ 2,877	$ 2,913	$ 2,954
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
PTC/HPS Charge																			
All kWh @ $ 0.09209 /kWh	$ -	$ 13,814	$ 41,441	$ 69,068	$ 100,839	$ 18,418	$ 55,254	$ 92,090	$ 134,451	$ 23,023	$ 69,068	$ 115,113	$ 168,064	$ 27,627	$ 82,881	$ 138,135	$ 201,677
Sub Total	$ 9,768.96	$ 23,591.46	$ 51,236.46	$ 78,881.46	$ 110,673.21	$ 31,342.22	$ 68,202.22	$ 105,062.22	$ 147,451.22	$ 39,092.98	$ 85,167.98	$ 131,242.98	$ 184,229.23	$ 46,843.74	$ 102,133.74	$ 157,423.74	$ 221,007.24
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Bill	**$ 9,768.96**	**$ 23,591.46**	**$ 51,236.46**	**$ 78,881.46**	**$ 110,673.21**	**$ 31,342.22**	**$ 68,202.22**	**$ 105,062.22**	**$ 147,451.22**	**$ 39,092.98**	**$ 85,167.98**	**$ 131,242.98**	**$ 184,229.23**	**$ 46,843.74**	**$ 102,133.74**	**$ 157,423.74**	**$ 221,007.24**
% Increase	**18.24%**	**6.82%**	**3.03%**	**1.95%**	**1.38%**	**6.66%**	**2.96%**	**1.90%**	**1.35%**	**6.57%**	**2.91%**	**1.87%**	**1.33%**	**6.50%**	**2.88%**	**1.85%**	**1.31%**

Met-Ed Rate District
COMPARISON BETWEEN PROPOSED AND COST OF SERVICE RATES
RATE GP
With Demands of 1,500 - 3,000 KW
At Average Levels of kWh Use

KW Demand																		
Total kW	1,500	1,500	1,500	1,500	1,500	2,000	2,000	2,000	2,000	2,500	2,500	2,500	2,500	3,000	3,000	3,000	3,000	
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730	
REACTIVE DEMAND																		
rkVA	216	216	216	216	216	288	288	288	288	360	360	360	360	432	432	432	432	
ENERGY USAGE																		
Monthly Energy Usage	0	150,000	450,000	750,000	1,095,000	200,000	600,000	1,000,000	1,460,000	250,000	750,000	1,250,000	1,825,000	300,000	900,000	1,500,000	2,190,000	
Total Energy Usage	0	150,000	450,000	750,000	1,095,000	200,000	600,000	1,000,000	1,460,000	250,000	750,000	1,250,000	1,825,000	300,000	900,000	1,500,000	2,190,000	
Total Proposed Bill	$ 8,334.76	$ 22,157.26	$ 49,802.26	$ 77,447.26	$ 109,239.01	$ 29,141.18	$ 66,001.18	$ 102,861.18	$ 145,250.18	$ 36,125.10	$ 82,200.10	$ 128,275.10	$ 181,261.35	$ 43,109.03	$ 98,399.03	$ 153,689.03	$ 217,272.53	
Total Cost of Service Bill	6,728.54	20,551.04	48,196.04	75,841.04	107,632.79	26,626.68	63,486.68	100,346.68	142,735.68	32,702.32	78,777.32	124,852.32	177,838.57	38,777.96	94,067.96	149,357.96	212,941.46	
Increase ($)	$ 1,606.21	$ 1,606.21	$ 1,606.21	$ 1,606.21	$ 1,606.21	$ 2,514.50	$ 2,514.50	$ 2,514.50	$ 2,514.50	$ 3,422.78	$ 3,422.78	$ 3,422.78	$ 3,422.78	$ 4,331.07	$ 4,331.07	$ 4,331.07	$ 4,331.07	
Increase (%)	23.87%	7.82%	3.33%	2.12%	1.49%	9.44%	3.96%	2.51%	1.76%	10.47%	4.34%	2.74%	1.92%	11.17%	4.6%	2.9%	2.0%	
UNBUNDLED RATES - COST OF SERVICE BASED																		
Distribution																		
Distribution Charge @ $2,324.13	$ 2,324	$ 2,324	$ 2,324	$ 2,324	$ 2,324	$ 2,324	$ 2,324	$ 2,324	$ 2,324	$ 2,324	$ 2,324	$ 2,324	$ 2,324	$ 2,324	$ 2,324	$ 2,324	$ 2,324	
All kW @ $1.98/kW	$ 2,964	$ 2,964	$ 2,964	$ 2,964	$ 2,964	$ 3,952	$ 3,952	$ 3,952	$ 3,952	$ 4,940	$ 4,940	$ 4,940	$ 4,940	$ 5,929	$ 5,929	$ 5,929	$ 5,929	
All rkVA @$ 0.13 /rkVA	$ 29	$ 29	$ 29	$ 29	$ 29	$ 38	$ 38	$ 38	$ 38	$ 48	$ 48	$ 48	$ 48	$ 57	$ 57	$ 57	$ 57	
Sub-Total	$ 5,317	$ 5,317	$ 5,317	$ 5,317	$ 5,317	$ 6,315	$ 6,315	$ 6,315	$ 6,315	$ 7,312	$ 7,312	$ 7,312	$ 7,312	$ 8,310	$ 8,310	$ 8,310	$ 8,310	
Riders																		
Phase IV Energy Efficiency Charge @ $ 0.32 /kW PLC	$ 480	$ 480	$ 480	$ 480	$ 480	$ 640	$ 640	$ 640	$ 640	$ 800	$ 800	$ 800	$ 800	$ 960	$ 960	$ 960	$ 960	
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Default Service Support Charge @$ 0.621 /kW NSPL	$ 932	$ 932	$ 932	$ 932	$ 932	$ 1,242	$ 1,242	$ 1,242	$ 1,242	$ 1,553	$ 1,553	$ 1,553	$ 1,553	$ 1,863	$ 1,863	$ 1,863	$ 1,863	
Solar Photovoltaic Requirements Charge @ 0.006 ¢/k	$ -	$ 9	$ 27	$ 45	$ 66	$ 12	$ 36	$ 60	$ 88	$ 15	$ 45	$ 75	$ 110	$ 18	$ 54	$ 90	$ 131	
Sub-Total	$ 1,412	$ 1,421	$ 1,439	$ 1,457	$ 1,477	$ 1,894	$ 1,918	$ 1,942	$ 1,970	$ 2,368	$ 2,398	$ 2,428	$ 2,462	$ 2,841	$ 2,877	$ 2,913	$ 2,954	
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
PTC/HPS Charge																		
All kWh @ $ 0.09209 /kWh	$ -	$ 13,814	$ 41,441	$ 69,068	$ 100,839	$ 18,418	$ 55,254	$ 92,090	$ 134,451	$ 23,023	$ 69,068	$ 115,113	$ 168,064	$ 27,627	$ 82,881	$ 138,135	$ 201,677	
Sub Total	$ 6,728.54	$ 20,551.04	$ 48,196.04	$ 75,841.04	$ 107,632.79	$ 26,626.68	$ 63,486.68	$ 100,346.68	$ 142,735.68	$ 32,702.32	$ 78,777.32	$ 124,852.32	$ 177,838.57	$ 38,777.96	$ 94,067.96	$ 149,357.96	$ 212,941.46	
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Total Bill	**$ 6,728.54**	**$ 20,551.04**	**$ 48,196.04**	**$ 75,841.04**	**$ 107,632.79**	**$ 26,626.68**	**$ 63,486.68**	**$ 100,346.68**	**$ 142,735.68**	**$ 32,702.32**	**$ 78,777.32**	**$ 124,852.32**	**$ 177,838.57**	**$ 38,777.96**	**$ 94,067.96**	**$ 149,357.96**	**$ 212,941.46**	
UNBUNDLED RATES - PROPOSED																		
Distribution																		
Distribution Charge @ $1,205.49	$ 1,205	$ 1,205	$ 1,205	$ 1,205	$ 1,205	$ 1,205	$ 1,205	$ 1,205	$ 1,205	$ 1,205	$ 1,205	$ 1,205	$ 1,205	$ 1,205	$ 1,205	$ 1,205	$ 1,205	
All kW @ $3.78/kW	$ 5,663	$ 5,663	$ 5,663	$ 5,663	$ 5,663	$ 7,551	$ 7,551	$ 7,551	$ 7,551	$ 9,438	$ 9,438	$ 9,438	$ 9,438	$ 11,326	$ 11,326	$ 11,326	$ 11,326	
All rkVA @$ 0.25 /rkVA	$ 55	$ 55	$ 55	$ 55	$ 55	$ 73	$ 73	$ 73	$ 73	$ 91	$ 91	$ 91	$ 91	$ 110	$ 110	$ 110	$ 110	
Sub-Total	$ 6,923	$ 6,923	$ 6,923	$ 6,923	$ 6,923	$ 8,829	$ 8,829	$ 8,829	$ 8,829	$ 10,735	$ 10,735	$ 10,735	$ 10,735	$ 12,641	$ 12,641	$ 12,641	$ 12,641	
Riders																		
Phase IV Energy Efficiency Charge @ $ 0.32 /kW PLC	$ 480	$ 480	$ 480	$ 480	$ 480	$ 640	$ 640	$ 640	$ 640	$ 800	$ 800	$ 800	$ 800	$ 960	$ 960	$ 960	$ 960	
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Default Service Support Charge @$ 0.621 /kW NSPL	$ 932	$ 932	$ 932	$ 932	$ 932	$ 1,242	$ 1,242	$ 1,242	$ 1,242	$ 1,553	$ 1,553	$ 1,553	$ 1,553	$ 1,863	$ 1,863	$ 1,863	$ 1,863	
Solar Photovoltaic Requirements Charge @ 0.006 ¢/k	$ -	$ 9	$ 27	$ 45	$ 66	$ 12	$ 36	$ 60	$ 88	$ 15	$ 45	$ 75	$ 110	$ 18	$ 54	$ 90	$ 131	
Sub-Total	$ 1,412	$ 1,421	$ 1,439	$ 1,457	$ 1,477	$ 1,894	$ 1,918	$ 1,942	$ 1,970	$ 2,368	$ 2,398	$ 2,428	$ 2,462	$ 2,841	$ 2,877	$ 2,913	$ 2,954	
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
PTC/HPS Charge																		
All kWh @ $ 0.09209 /kWh	$ -	$ 13,814	$ 41,441	$ 69,068	$ 100,839	$ 18,418	$ 55,254	$ 92,090	$ 134,451	$ 23,023	$ 69,068	$ 115,113	$ 168,064	$ 27,627	$ 82,881	$ 138,135	$ 201,677	
Sub Total	$ 8,334.76	$ 22,157.26	$ 49,802.26	$ 77,447.26	$ 109,239.01	$ 29,141.18	$ 66,001.18	$ 102,861.18	$ 145,250.18	$ 36,125.10	$ 82,200.10	$ 128,275.10	$ 181,261.35	$ 43,109.03	$ 98,399.03	$ 153,689.03	$ 217,272.53	
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Total Bill	**$ 8,334.76**	**$ 22,157.26**	**$ 49,802.26**	**$ 77,447.26**	**$ 109,239.01**	**$ 29,141.18**	**$ 66,001.18**	**$ 102,861.18**	**$ 145,250.18**	**$ 36,125.10**	**$ 82,200.10**	**$ 128,275.10**	**$ 181,261.35**	**$ 43,109.03**	**$ 98,399.03**	**$ 153,689.03**	**$ 217,272.53**	
% Increase	**23.87%**	**7.82%**	**3.33%**	**2.12%**	**1.49%**	**9.44%**	**3.96%**	**2.51%**	**1.76%**	**10.47%**	**4.34%**	**2.74%**	**1.92%**	**11.17%**	**4.60%**	**2.90%**	**2.03%**	

Met-Ed Rate District
COMPARISON BETWEEN PROPOSED AND COST OF SERVICE RATES
RATE TP
With Demands Up to 20,000 KW
At Average Levels of kWh Use

KW Demand																			
Total kW	5,000	5,000	5,000	5,000	5,000	10,000	10,000	10,000	10,000	15,000	15,000	15,000	15,000	20,000	20,000	20,000	20,000		
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730		
ENERGY USAGE																			
Monthly Energy Usage	0	500,000	1,500,000	2,500,000	3,650,000	1,000,000	3,000,000	5,000,000	7,300,000	1,500,000	4,500,000	7,500,000	10,950,000	2,000,000	6,000,000	10,000,000	14,600,000		
Total Energy Usage	0	500,000	1,500,000	2,500,000	3,650,000	1,000,000	3,000,000	5,000,000	7,300,000	1,500,000	4,500,000	7,500,000	10,950,000	2,000,000	6,000,000	10,000,000	14,600,000		
Total Proposed Bill	$ 17,102.08	$ 63,177.08	$ 155,327.08	$ 247,477.08	$ 353,449.58	$ 119,854.20	$ 304,154.20	$ 488,454.20	$ 700,399.20	$ 176,531.32	$ 452,981.32	$ 729,431.32	$ 1,047,348.82	$ 233,208.44	$ 601,808.44	$ 970,408.44	$ 1,394,298.44		
Total Cost of Service Bill	10,948.59	57,023.59	149,173.59	241,323.59	347,296.09	111,937.15	296,237.15	480,537.15	692,482.15	166,850.70	443,300.70	719,750.70	1,037,668.20	221,764.26	590,364.26	958,964.26	1,382,854.26		
Increase ($)	$ 6,153.49	$ 6,153.49	$ 6,153.49	$ 6,153.49	$ 6,153.49	$ 7,917.05	$ 7,917.05	$ 7,917.05	$ 7,917.05	$ 9,680.62	$ 9,680.62	$ 9,680.62	$ 9,680.62	$ 11,444.18	$ 11,444.18	$ 11,444.18	$ 11,444.18		
Increase (%)	56.20%	10.79%	4.13%	2.55%	1.77%	7.07%	2.67%	1.65%	1.14%	5.80%	2.18%	1.34%	0.93%	5.16%	1.9%	1.2%	0.8%		
UNBUNDLED RATES - COST OF SERVICE BASED																			
Distribution																			
Distribution Charge @ $2,110.03	$ 2,110	$ 2,110	$ 2,110	$ 2,110	$ 2,110	$ 2,110	$ 2,110	$ 2,110	$ 2,110	$ 2,110	$ 2,110	$ 2,110	$ 2,110	$ 2,110	$ 2,110	$ 2,110	$ 2,110		
All kW @ $0.83/kW	$ 4,134	$ 4,134	$ 4,134	$ 4,134	$ 4,134	$ 8,267	$ 8,267	$ 8,267	$ 8,267	$ 12,401	$ 12,401	$ 12,401	$ 12,401	$ 16,534	$ 16,534	$ 16,534	$ 16,534		
Sub-Total	$ 6,244	$ 6,244	$ 6,244	$ 6,244	$ 6,244	$ 10,377	$ 10,377	$ 10,377	$ 10,377	$ 14,511	$ 14,511	$ 14,511	$ 14,511	$ 18,644	$ 18,644	$ 18,644	$ 18,644		
Riders																			
Phase IV Energy Efficiency Charge @ $ 0.32 /kW PLC	$ 1,600	$ 1,600	$ 1,600	$ 1,600	$ 1,600	$ 3,200	$ 3,200	$ 3,200	$ 3,200	$ 4,800	$ 4,800	$ 4,800	$ 4,800	$ 6,400	$ 6,400	$ 6,400	$ 6,400		
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Default Service Support Charge @ $ 0.621 /kW NSPL	$ 3,105	$ 3,105	$ 3,105	$ 3,105	$ 3,105	$ 6,210	$ 6,210	$ 6,210	$ 6,210	$ 9,315	$ 9,315	$ 9,315	$ 9,315	$ 12,420	$ 12,420	$ 12,420	$ 12,420		
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kv	$ -	$ 30	$ 90	$ 150	$ 219	$ 60	$ 180	$ 300	$ 438	$ 90	$ 270	$ 450	$ 657	$ 120	$ 360	$ 600	$ 876		
Sub-Total	$ 4,705	$ 4,735	$ 4,795	$ 4,855	$ 4,924	$ 9,470	$ 9,590	$ 9,710	$ 9,848	$ 14,205	$ 14,385	$ 14,565	$ 14,772	$ 18,940	$ 19,180	$ 19,420	$ 19,696		
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
PTC/HPS Charge																			
All kWh @ $ 0.09209 /kWh	$ -	$ 46,045	$ 138,135	$ 230,225	$ 336,129	$ 92,090	$ 276,270	$ 460,450	$ 672,257	$ 138,135	$ 414,405	$ 690,675	$ 1,008,386	$ 184,180	$ 552,540	$ 920,900	$ 1,344,514		
Sub Total	$ 10,949	$ 57,024	$ 149,174	$ 241,324	$ 347,296	$ 111,937	$ 296,237	$ 480,537	$ 692,482	$ 166,851	$ 443,301	$ 719,751	$ 1,037,668	$ 221,764	$ 590,364	$ 958,964	$ 1,382,854		
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Total Bill	**$ 10,949**	**$ 57,024**	**$ 149,174**	**$ 241,324**	**$ 347,296**	**$ 111,937**	**$ 296,237**	**$ 480,537**	**$ 692,482**	**$ 166,851**	**$ 443,301**	**$ 719,751**	**$ 1,037,668**	**$ 221,764**	**$ 590,364**	**$ 958,964**	**$ 1,382,854**		
UNBUNDLED RATES - PROPOSED																			
Distribution																			
Distribution Charge @ $6,499.96	$ 6,500	$ 6,500	$ 6,500	$ 6,500	$ 6,500	$ 6,500	$ 6,500	$ 6,500	$ 6,500	$ 6,500	$ 6,500	$ 6,500	$ 6,500	$ 6,500	$ 6,500	$ 6,500	$ 6,500		
All kW @ $1.18/kW	$ 5,897	$ 5,897	$ 5,897	$ 5,897	$ 5,897	$ 11,794	$ 11,794	$ 11,794	$ 11,794	$ 17,691	$ 17,691	$ 17,691	$ 17,691	$ 23,588	$ 23,588	$ 23,588	$ 23,588		
Sub-Total	$ 12,397	$ 12,397	$ 12,397	$ 12,397	$ 12,397	$ 18,294	$ 18,294	$ 18,294	$ 18,294	$ 24,191	$ 24,191	$ 24,191	$ 24,191	$ 30,088	$ 30,088	$ 30,088	$ 30,088		
Riders																			
Phase IV Energy Efficiency Charge @ $ 0.32 /kW PLC	$ 1,600	$ 1,600	$ 1,600	$ 1,600	$ 1,600	$ 3,200	$ 3,200	$ 3,200	$ 3,200	$ 4,800	$ 4,800	$ 4,800	$ 4,800	$ 6,400	$ 6,400	$ 6,400	$ 6,400		
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Default Service Support Charge @$ 0.621 /kW NSPL	$ 3,105	$ 3,105	$ 3,105	$ 3,105	$ 3,105	$ 6,210	$ 6,210	$ 6,210	$ 6,210	$ 9,315	$ 9,315	$ 9,315	$ 9,315	$ 12,420	$ 12,420	$ 12,420	$ 12,420		
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kv	$ -	$ 30	$ 90	$ 150	$ 219	$ 60	$ 180	$ 300	$ 438	$ 90	$ 270	$ 450	$ 657	$ 120	$ 360	$ 600	$ 876		
Sub-Total	$ 4,705	$ 4,735	$ 4,795	$ 4,855	$ 4,924	$ 9,470	$ 9,590	$ 9,710	$ 9,848	$ 14,205	$ 14,385	$ 14,565	$ 14,772	$ 18,940	$ 19,180	$ 19,420	$ 19,696		
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
PTC/HPS Charge																			
All kWh @ $ 0.09209 /kWh	$ -	$ 46,045	$ 138,135	$ 230,225	$ 336,129	$ 92,090	$ 276,270	$ 460,450	$ 672,257	$ 138,135	$ 414,405	$ 690,675	$ 1,008,386	$ 184,180	$ 552,540	$ 920,900	$ 1,344,514		
Sub Total	$ 17,102	$ 63,177	$ 155,327	$ 247,477	$ 353,450	$ 119,854	$ 304,154	$ 488,454	$ 700,399	$ 176,531	$ 452,981	$ 729,431	$ 1,047,349	$ 233,208	$ 601,808	$ 970,408	$ 1,394,298		
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Total Bill	**$ 17,102**	**$ 63,177**	**$ 155,327**	**$ 247,477**	**$ 353,450**	**$ 119,854**	**$ 304,154**	**$ 488,454**	**$ 700,399**	**$ 176,531**	**$ 452,981**	**$ 729,431**	**$ 1,047,349**	**$ 233,208**	**$ 601,808**	**$ 970,408**	**$ 1,394,298**		
% Increase	**56.20%**	**10.79%**	**4.13%**	**2.55%**	**1.77%**	**7.07%**	**2.67%**	**1.65%**	**1.14%**	**5.80%**	**2.18%**	**1.34%**	**0.93%**	**5.16%**	**1.94%**	**1.19%**	**0.83%**		

Penelec Rate District
COMPARISON BETWEEN PROPOSED AND COST OF SERVICE RATES
RATE RS

	ENERGY USAGE																	
All kWh	0	50	100	250	500	724	900	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	6,000
Total Energy Usage	0	50	100	250	500	724	900	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	6,000
Total Proposed Bill	$ 14.50	$ 24.81	$ 35.12	$ 66.06	$ 117.62	$ 163.82	$ 200.12	$ 220.75	$ 323.87	$ 426.99	$ 530.12	$ 633.24	$ 736.36	$ 839.49	$ 942.61	$ 1,045.73	$ 1,251.98
Total Cost of Service Bill	62.60	69.72	76.84	98.18	133.76	165.64	190.69	204.92	276.08	347.24	418.39	489.55	560.71	631.87	703.03	774.18	916.50
Increase ($)	$ (48.10)	$ (44.91)	$ (41.71)	$ (32.12)	$ (16.14)	$ (1.82)	$ 9.43	$ 15.83	$ 47.79	$ 79.76	$ 111.72	$ 143.69	$ 175.65	$ 207.62	$ 239.58	$ 271.55	$ 335.48
Increase (%)	-76.84%	-64.41%	-54.29%	-32.72%	-12.07%	-1.10%	4.95%	7.72%	17.31%	22.97%	26.70%	29.35%	31.33%	32.86%	34.08%	35.08%	36.60%
UNBUNDLED RATES - COST OF SERVICE BASED																	
Distribution																	
Distribution Charge @ $62.60	$ 62.60	$ 62.60	$ 62.60	$ 62.60	$ 62.60	$ 62.60	$ 62.60	$ 62.60	$ 62.60	$ 62.60	$ 62.60	$ 62.60	$ 62.60	$ 62.60	$ 62.60	$ 62.60	$ 62.60
All kWh @ 1.243 ¢/kWh	$ -	$ 1	$ 1	$ 3	$ 6	$ 9	$ 11	$ 12	$ 19	$ 25	$ 31	$ 37	$ 43	$ 50	$ 56	$ 62	$ 75
Sub-Total	$ 63	$ 63	$ 64	$ 66	$ 69	$ 72	$ 74	$ 75	$ 81	$ 87	$ 94	$ 100	$ 106	$ 112	$ 119	$ 125	$ 137
Riders																	
Universal Service Charge @ 1.306 ¢/kWh	$ -	$ 1	$ 1	$ 3	$ 7	$ 9	$ 12	$ 13	$ 20	$ 26	$ 33	$ 39	$ 46	$ 52	$ 59	$ 65	$ 78
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Phase IV Energy Efficiency Charge @ 0.226 ¢/kWh	$ -	$ 0	$ 0	$ 1	$ 1	$ 2	$ 2	$ 2	$ 3	$ 5	$ 6	$ 7	$ 8	$ 9	$ 10	$ 11	$ 14
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Default Service Support Charge @ 0.842 ¢/kWh	$ -	$ 0	$ 1	$ 2	$ 4	$ 6	$ 8	$ 8	$ 13	$ 17	$ 21	$ 25	$ 29	$ 34	$ 38	$ 42	$ 51
Solar Photovoltaic Requirements Charge @ 0.008 ¢/k	$ -	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Sub-Total	$ -	$ 1	$ 2	$ 6	$ 12	$ 17	$ 21	$ 24	$ 36	$ 48	$ 60	$ 71	$ 83	$ 95	$ 107	$ 119	$ 143
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
PTC/HPS Charge																	
All kWh @$ 0.10607 /kWh	$ -	$ 5	$ 11	$ 27	$ 53	$ 77	$ 95	$ 106	$ 159	$ 212	$ 265	$ 318	$ 371	$ 424	$ 477	$ 530	$ 636
Sub Total	$ 63	$ 70	$ 77	$ 98	$ 134	$ 166	$ 191	$ 205	$ 276	$ 347	$ 418	$ 490	$ 561	$ 632	$ 703	$ 774	$ 917
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Bill	**$ 63**	**$ 70**	**$ 77**	**$ 98**	**$ 134**	**$ 166**	**$ 191**	**$ 205**	**$ 276**	**$ 347**	**$ 418**	**$ 490**	**$ 561**	**$ 632**	**$ 703**	**$ 774**	**$ 917**
UNBUNDLED RATES - PROPOSED																	
Distribution																	
Distribution Charge @ $14.50	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15
All kWh @ 7.636 ¢/kWh	$ -	$ 4	$ 8	$ 19	$ 38	$ 55	$ 69	$ 76	$ 115	$ 153	$ 191	$ 229	$ 267	$ 305	$ 344	$ 382	$ 458
Sub-Total	$ 15	$ 18	$ 22	$ 34	$ 53	$ 70	$ 83	$ 91	$ 129	$ 167	$ 205	$ 244	$ 282	$ 320	$ 358	$ 396	$ 473
Riders																	
Universal Service Charge @ 1.306 ¢/kWh	$ -	$ 1	$ 1	$ 3	$ 7	$ 9	$ 12	$ 13	$ 20	$ 26	$ 33	$ 39	$ 46	$ 52	$ 59	$ 65	$ 78
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Phase IV Energy Efficiency Charge @ 0.226 ¢/kWh	$ -	$ 0	$ 0	$ 1	$ 1	$ 2	$ 2	$ 2	$ 3	$ 5	$ 6	$ 7	$ 8	$ 9	$ 10	$ 11	$ 14
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Default Service Support Charge @ 0.842 ¢/kWh	$ -	$ 0	$ 1	$ 2	$ 4	$ 6	$ 8	$ 8	$ 13	$ 17	$ 21	$ 25	$ 29	$ 34	$ 38	$ 42	$ 51
Solar Photovoltaic Requirements Charge @ 0.008 ¢/k	$ -	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Sub-Total	$ -	$ 1	$ 2	$ 6	$ 12	$ 17	$ 21	$ 24	$ 36	$ 48	$ 60	$ 71	$ 83	$ 95	$ 107	$ 119	$ 143
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
PTC/HPS Charge																	
All kWh @ $ 0.10607 /kWh	$ -	$ 5	$ 11	$ 27	$ 53	$ 77	$ 95	$ 106	$ 159	$ 212	$ 265	$ 318	$ 371	$ 424	$ 477	$ 530	$ 636
Sub Total	$ 15	$ 25	$ 35	$ 66	$ 118	$ 164	$ 200	$ 221	$ 324	$ 427	$ 530	$ 633	$ 736	$ 839	$ 943	$ 1,046	$ 1,252
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Bill	**$ 15**	**$ 25**	**$ 35**	**$ 66**	**$ 118**	**$ 164**	**$ 200**	**$ 221**	**$ 324**	**$ 427**	**$ 530**	**$ 633**	**$ 736**	**$ 839**	**$ 943**	**$ 1,046**	**$ 1,252**
% Increase	**-76.8%**	**-64.4%**	**-54.3%**	**-32.7%**	**-12.1%**	**-1.1%**	**4.9%**	**7.7%**	**17.3%**	**23.0%**	**26.7%**	**29.4%**	**31.3%**	**32.9%**	**34.1%**	**35.1%**	**36.6%**

Penelec Rate District
COMPARISON BETWEEN PROPOSED AND COST OF SERVICE RATES
RATE GS-V

	ENERGY USAGE																	
All kWh	0	50	100	250	500	750	900	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	6,000
Total Energy Usage	0	50	100	250	500	750	900	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	6,000
Total Proposed Bill	$ 14.50	$ 24.79	$ 35.07	$ 65.93	$ 117.37	$ 168.80	$ 199.66	$ 220.24	$ 323.11	$ 425.97	$ 528.84	$ 631.71	$ 734.58	$ 837.45	$ 940.32	$ 1,043.18	$ 1,248.92
Total Cost of Service Bill	62.60	69.69	76.78	98.06	133.51	168.96	190.23	204.41	275.31	346.22	417.12	488.02	558.93	629.83	700.73	771.63	913.44
Increase ($)	$ (48.10)	$ (44.91)	$ (41.71)	$ (32.12)	$ (16.14)	$ (0.16)	$ 9.43	$ 15.83	$ 47.79	$ 79.76	$ 111.72	$ 143.69	$ 175.65	$ 207.62	$ 239.58	$ 271.55	$ 335.48
Increase (%)	-76.84%	-64.43%	-54.32%	-32.76%	-12.09%	-0.09%	4.96%	7.74%	17.36%	23.04%	26.78%	29.44%	31.43%	32.96%	34.19%	35.19%	36.73%
UNBUNDLED RATES - COST OF SERVICE BASED																	
Distribution																	
Distribution Charge @ $62.60	$ 62.60	$ 62.60	$ 62.60	$ 62.60	$ 62.60	$ 62.60	$ 62.60	$ 62.60	$ 62.60	$ 62.60	$ 62.60	$ 62.60	$ 62.60	$ 62.60	$ 62.60	$ 62.60	$ 62.60
All kWh @ 1.243 ¢/kWh	$ -	$ 1	$ 1	$ 3	$ 6	$ 9	$ 11	$ 12	$ 19	$ 25	$ 31	$ 37	$ 43	$ 50	$ 56	$ 62	$ 75
Sub-Total	$ 63	$ 63	$ 64	$ 66	$ 69	$ 72	$ 74	$ 75	$ 81	$ 87	$ 94	$ 100	$ 106	$ 112	$ 119	$ 125	$ 137
Riders																	
Universal Service Charge @ 1.306 ¢/kWh	$ -	$ 1	$ 1	$ 3	$ 7	$ 10	$ 12	$ 13	$ 20	$ 26	$ 33	$ 39	$ 46	$ 52	$ 59	$ 65	$ 78
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Phase IV Energy Efficiency Charge @ 0.175 ¢/kWh	$ -	$ 0	$ 0	$ 0	$ 1	$ 1	$ 2	$ 2	$ 3	$ 4	$ 4	$ 5	$ 6	$ 7	$ 8	$ 9	$ 11
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Default Service Support Charge @ 0.842 ¢/kWh	$ -	$ 0	$ 1	$ 2	$ 4	$ 6	$ 8	$ 8	$ 13	$ 17	$ 21	$ 25	$ 29	$ 34	$ 38	$ 42	$ 51
Solar Photovoltaic Requirements Charge @ 0.008 ¢/kV	$ -	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Sub-Total	$ -	$ 1	$ 2	$ 6	$ 12	$ 17	$ 21	$ 23	$ 35	$ 47	$ 58	$ 70	$ 82	$ 93	$ 105	$ 117	$ 140
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
PTC/HPS Charge																	
All kWh @ $ 0.10607 /kWh	$ -	$ 5	$ 11	$ 27	$ 53	$ 80	$ 95	$ 106	$ 159	$ 212	$ 265	$ 318	$ 371	$ 424	$ 477	$ 530	$ 636
Sub Total	$ 63	$ 70	$ 77	$ 98	$ 134	$ 169	$ 190	$ 204	$ 275	$ 346	$ 417	$ 488	$ 559	$ 630	$ 701	$ 772	$ 913
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Bill	**$ 63**	**$ 70**	**$ 77**	**$ 98**	**$ 134**	**$ 169**	**$ 190**	**$ 204**	**$ 275**	**$ 346**	**$ 417**	**$ 488**	**$ 559**	**$ 630**	**$ 701**	**$ 772**	**$ 913**
UNBUNDLED RATES - PROPOSED																	
Distribution																	
Distribution Charge @ $14.50	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15
All kWh @ 7.636 ¢/kWh	$ -	$ 4	$ 8	$ 19	$ 38	$ 57	$ 69	$ 76	$ 115	$ 153	$ 191	$ 229	$ 267	$ 305	$ 344	$ 382	$ 458
Sub-Total	$ 15	$ 18	$ 22	$ 34	$ 53	$ 72	$ 83	$ 91	$ 129	$ 167	$ 205	$ 244	$ 282	$ 320	$ 358	$ 396	$ 473
Riders																	
Universal Service Charge @ 1.306 ¢/kWh	$ -	$ 1	$ 1	$ 3	$ 7	$ 10	$ 12	$ 13	$ 20	$ 26	$ 33	$ 39	$ 46	$ 52	$ 59	$ 65	$ 78
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Phase IV Energy Efficiency Charge @ 0.175 ¢/kWh	$ -	$ 0	$ 0	$ 0	$ 1	$ 1	$ 2	$ 2	$ 3	$ 4	$ 4	$ 5	$ 6	$ 7	$ 8	$ 9	$ 11
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Default Service Support Charge @ 0.842 ¢/kWh	$ -	$ 0	$ 1	$ 2	$ 4	$ 6	$ 8	$ 8	$ 13	$ 17	$ 21	$ 25	$ 29	$ 34	$ 38	$ 42	$ 51
Solar Photovoltaic Requirements Charge @ 0.008 ¢/kV	$ -	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Sub-Total	$ -	$ 1	$ 2	$ 6	$ 12	$ 17	$ 21	$ 23	$ 35	$ 47	$ 58	$ 70	$ 82	$ 93	$ 105	$ 117	$ 140
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
PTC/HPS Charge																	
All kWh @ $ 0.10607 /kWh	$ -	$ 5	$ 11	$ 27	$ 53	$ 80	$ 95	$ 106	$ 159	$ 212	$ 265	$ 318	$ 371	$ 424	$ 477	$ 530	$ 636
Sub Total	$ 15	$ 25	$ 35	$ 66	$ 117	$ 169	$ 200	$ 220	$ 323	$ 426	$ 529	$ 632	$ 735	$ 837	$ 940	$ 1,043	$ 1,249
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Bill	**$ 15**	**$ 25**	**$ 35**	**$ 66**	**$ 117**	**$ 169**	**$ 200**	**$ 220**	**$ 323**	**$ 426**	**$ 529**	**$ 632**	**$ 735**	**$ 837**	**$ 940**	**$ 1,043**	**$ 1,249**
% Increase	**-76.8%**	**-64.4%**	**-54.3%**	**-32.8%**	**-12.1%**	**-0.1%**	**5.0%**	**7.7%**	**17.4%**	**23.0%**	**26.8%**	**29.4%**	**31.4%**	**33.0%**	**34.2%**	**35.2%**	**36.7%**

Penelec Rate District
COMPARISON BETWEEN PROPOSED AND COST OF SERVICE RATES
RATE GS - SMALL - SINGLE PHASE
At Average Levels of kWh Use

KW Demand																			
Total kW	0	1	1	1	1	1	1	1	3	3	3	3	3	5	5	5	5		
Hrs Use	0	100	200	300	400	500	600	730	100	200	300	400	500	100	200	300	500		
ENERGY USAGE																			
Monthly Energy Usage	0	100	200	300	400	500	600	730	300	600	900	1,200	1,500	500	1,000	1,500	2,500		
Total Energy Usage	0	100	200	300	400	500	600	730	300	600	900	1,200	1,500	500	1,000	1,500	2,500		
Total Proposed Bill	$ 25.04	$ 42.16	$ 59.29	$ 76.41	$ 93.53	$ 110.66	$ 127.78	$ 150.04	$ 76.41	$ 127.78	$ 179.15	$ 230.53	$ 281.90	$ 110.66	$ 196.28	$ 281.90	$ 453.14		
Total Cost of Service Bill	64.50	78.17	91.84	105.50	119.17	132.84	146.51	164.28	105.50	146.51	187.52	228.52	269.53	132.84	201.19	269.53	406.22		
Increase ($)	$ (39.46)	$ (36.01)	$ (32.55)	$ (29.10)	$ (25.64)	$ (22.18)	$ (18.73)	$ (14.24)	$ (29.10)	$ (18.73)	$ (8.36)	$ 2.00	$ 12.37	$ (22.18)	$ (4.91)	$ 12.37	$ 46.92		
Increase (%)	-61.18%	-46.06%	-35.44%	-27.58%	-21.51%	-16.70%	-12.78%	-8.67%	-27.58%	-12.78%	-4.46%	0.88%	4.59%	-16.70%	-2.44%	4.59%	11.55%		
UNBUNDLED RATES - COST OF SERVICE BASED																			
Distribution																			
Distribution Charge @ $64.50	$ 64	$ 64	$ 64	$ 64	$ 64	$ 64	$ 64	$ 64	$ 64	$ 64	$ 64	$ 64	$ 64	$ 64	$ 64	$ 64	$ 64		
All kWh @ 1.495 ¢/kWh	$ -	$ 1	$ 3	$ 4	$ 6	$ 7	$ 9	$ 11	$ 4	$ 9	$ 13	$ 18	$ 22	$ 7	$ 15	$ 22	$ 37		
Sub-Total	$ 64	$ 66	$ 67	$ 69	$ 70	$ 72	$ 73	$ 75	$ 69	$ 73	$ 78	$ 82	$ 87	$ 72	$ 79	$ 87	$ 102		
Riders																			
Phase IV Energy Efficiency Charge @ 0.175 ¢/kWh	$ -	$ 0	$ 0	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 2	$ 2	$ 3	$ 1	$ 2	$ 3	$ 4		
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Default Service Support Charge @ 0.388 ¢/kWh	$ -	$ 0	$ 1	$ 1	$ 2	$ 2	$ 2	$ 3	$ 1	$ 2	$ 3	$ 5	$ 6	$ 2	$ 4	$ 6	$ 10		
Solar Photovoltaic Requirements Charge @ 0.008 ¢/kV	$ -	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0		
Sub-Total	$ -	$ 1	$ 1	$ 2	$ 2	$ 3	$ 3	$ 4	$ 2	$ 3	$ 5	$ 7	$ 9	$ 3	$ 6	$ 9	$ 14		
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
PTC/HPS Charge																			
All kWh @ $ 0.11603 /kWh	$ -	$ 12	$ 23	$ 35	$ 46	$ 58	$ 70	$ 85	$ 35	$ 70	$ 104	$ 139	$ 174	$ 58	$ 116	$ 174	$ 290		
Sub Total	$ 64	$ 78	$ 92	$ 106	$ 119	$ 133	$ 147	$ 164	$ 106	$ 147	$ 188	$ 229	$ 270	$ 133	$ 201	$ 270	$ 406		
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Total Bill	**$ 64**	**$ 78**	**$ 92**	**$ 106**	**$ 119**	**$ 133**	**$ 147**	**$ 164**	**$ 106**	**$ 147**	**$ 188**	**$ 229**	**$ 270**	**$ 133**	**$ 201**	**$ 270**	**$ 406**		
UNBUNDLED RATES - PROPOSED																			
Distribution																			
Distribution Charge @ $25.04	$ 25	$ 25	$ 25	$ 25	$ 25	$ 25	$ 25	$ 25	$ 25	$ 25	$ 25	$ 25	$ 25	$ 25	$ 25	$ 25	$ 25		
All kWh @ 4.950 ¢/kWh	$ -	$ 5	$ 10	$ 15	$ 20	$ 25	$ 30	$ 36	$ 15	$ 30	$ 45	$ 59	$ 74	$ 25	$ 50	$ 74	$ 124		
Sub-Total	$ 25	$ 30	$ 35	$ 40	$ 45	$ 50	$ 55	$ 61	$ 40	$ 55	$ 70	$ 84	$ 99	$ 50	$ 75	$ 99	$ 149		
Riders																			
Phase IV Energy Efficiency Charge @ 0.175 ¢/kWh	$ -	$ 0	$ 0	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 2	$ 2	$ 3	$ 1	$ 2	$ 3	$ 4		
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Default Service Support Charge @ 0.388 ¢/kWh	$ -	$ 0	$ 1	$ 1	$ 2	$ 2	$ 2	$ 3	$ 1	$ 2	$ 3	$ 5	$ 6	$ 2	$ 4	$ 6	$ 10		
Solar Photovoltaic Requirements Charge @ 0.008 ¢/kV	$ -	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0		
Sub-Total	$ -	$ 1	$ 1	$ 2	$ 2	$ 3	$ 3	$ 4	$ 2	$ 3	$ 5	$ 7	$ 9	$ 3	$ 6	$ 9	$ 14		
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
PTC/HPS Charge																			
All kWh @ $ 0.11603 /kWh	$ -	$ 12	$ 23	$ 35	$ 46	$ 58	$ 70	$ 85	$ 35	$ 70	$ 104	$ 139	$ 174	$ 58	$ 116	$ 174	$ 290		
Sub Total	$ 25	$ 42	$ 59	$ 76	$ 94	$ 111	$ 128	$ 150	$ 76	$ 128	$ 179	$ 231	$ 282	$ 111	$ 196	$ 282	$ 453		
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Total Bill	**$ 25**	**$ 42**	**$ 59**	**$ 76**	**$ 94**	**$ 111**	**$ 128**	**$ 150**	**$ 76**	**$ 128**	**$ 179**	**$ 231**	**$ 282**	**$ 111**	**$ 196**	**$ 282**	**$ 453**		
% Increase	**-61.2%**	**-46.1%**	**-35.4%**	**-27.6%**	**-21.5%**	**-16.7%**	**-12.8%**	**-8.7%**	**-27.6%**	**-12.8%**	**-4.5%**	**0.9%**	**4.6%**	**-16.7%**	**-2.4%**	**4.6%**	**11.6%**		

Penelec Rate District
COMPARISON BETWEEN PROPOSED AND COST OF SERVICE RATES
RATE GS-MEDIUM - THREE PHASE
With Demands 25-100 KW
At Average Levels of kWh Use

KW Demand																		
Total kW	250	250	250	250	250	250	250	250	250	400	400	400	400	400	400	400	400	400
Hrs Use	0	100	200	300	400	500	600	730	900	100	200	300	400	500	600	730	900	
REACTIVE DEMAND																		
rkVA	80	80	80	80	80	80	80	80	80	128	128	128	128	128	128	128	128	
ENERGY USAGE																		
Monthly Energy Usage	0	25,000	50,000	75,000	100,000	125,000	150,000	182,500	225,000	40,000	80,000	120,000	160,000	200,000	240,000	292,000	360,000	
Total Energy Usage	0	25,000	50,000	75,000	100,000	125,000	150,000	182,500	225,000	40,000	80,000	120,000	160,000	200,000	240,000	292,000	360,000	
Total Proposed Bill	$ 1,991.77	$ 5,035.27	$ 8,078.77	$ 11,122.27	$ 14,165.77	$ 17,209.27	$ 20,252.77	$ 24,209.32	$ 29,383.27	$ 8,027.56	$ 12,897.16	$ 17,766.76	$ 22,636.36	$ 27,505.96	$ 32,375.56	$ 38,706.04	$ 46,984.36	
Total Cost of Service Bill	954.16	3,997.66	7,041.16	10,084.66	13,128.16	16,171.66	19,215.16	23,171.71	28,345.66	6,329.56	11,199.16	16,068.76	20,938.36	25,807.96	30,677.56	37,008.04	45,286.36	
Increase ($)	$ 1,037.61	$ 1,037.61	$ 1,037.61	$ 1,037.61	$ 1,037.61	$ 1,037.61	$ 1,037.61	$ 1,037.61	$ 1,037.61	$ 1,698.00	$ 1,698.00	$ 1,698.00	$ 1,698.00	$ 1,698.00	$ 1,698.00	$ 1,698.00	$ 1,698.00	
Increase (%)	108.75%	25.96%	14.74%	10.29%	7.90%	6.42%	5.40%	4.48%	3.66%	26.83%	15.16%	10.57%	8.11%	6.58%	5.53%	4.59%	3.75%	
UNBUNDLED RATES - COST OF SERVICE BASED																		
Distribution																		
Distribution Charge @ $111.16	$ 111	$ 111	$ 111	$ 111	$ 111	$ 111	$ 111	$ 111	$ 111	$ 111	$ 111	$ 111	$ 111	$ 111	$ 111	$ 111	$ 111	
All kW @ $3.34/kW	$ 834	$ 834	$ 834	$ 834	$ 834	$ 834	$ 834	$ 834	$ 834	$ 1,335	$ 1,335	$ 1,335	$ 1,335	$ 1,335	$ 1,335	$ 1,335	$ 1,335	
All rkVA @ $0.11 /rkVA	$ 9	$ 9	$ 9	$ 9	$ 9	$ 9	$ 9	$ 9	$ 9	$ 14	$ 14	$ 14	$ 14	$ 14	$ 14	$ 14	$ 14	
Sub-Total	$ 954	$ 954	$ 954	$ 954	$ 954	$ 954	$ 954	$ 954	$ 954	$ 1,460	$ 1,460	$ 1,460	$ 1,460	$ 1,460	$ 1,460	$ 1,460	$ 1,460	
Riders																		
Phase IV Energy Efficiency Charge @ 0.175 ¢/kWh	$ -	$ 44	$ 88	$ 131	$ 175	$ 219	$ 263	$ 319	$ 394	$ 70	$ 140	$ 210	$ 280	$ 350	$ 420	$ 511	$ 630	
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Default Service Support Charge @ 0.388 ¢/kWh	$ -	$ 97	$ 194	$ 291	$ 388	$ 485	$ 582	$ 708	$ 873	$ 155	$ 310	$ 466	$ 621	$ 776	$ 931	$ 1,133	$ 1,397	
Solar Photovoltaic Requirements Charge @ 0.008 ¢/kV	$ -	$ 2	$ 4	$ 6	$ 8	$ 10	$ 12	$ 15	$ 18	$ 3	$ 6	$ 10	$ 13	$ 16	$ 19	$ 23	$ 29	
Sub-Total	$ -	$ 143	$ 286	$ 428	$ 571	$ 714	$ 857	$ 1,042	$ 1,285	$ 228	$ 457	$ 685	$ 914	$ 1,142	$ 1,370	$ 1,667	$ 2,056	
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
PTC/HPS Charge																		
All kWh @ $ 0.11603 /kWh	$ -	$ 2,901	$ 5,802	$ 8,702	$ 11,603	$ 14,504	$ 17,405	$ 21,175	$ 26,107	$ 4,641	$ 9,282	$ 13,924	$ 18,565	$ 23,206	$ 27,847	$ 33,881	$ 41,771	
Sub Total	$ 954.16	$ 3,997.66	$ 7,041.16	$ 10,084.66	$ 13,128.16	$ 16,171.66	$ 19,215.16	$ 23,171.71	$ 28,345.66	$ 6,329.56	$ 11,199.16	$ 16,068.76	$ 20,938.36	$ 25,807.96	$ 30,677.56	$ 37,008.04	$ 45,286.36	
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Total Bill	**$ 954.16**	**$ 3,997.66**	**$ 7,041.16**	**$ 10,084.66**	**$ 13,128.16**	**$ 16,171.66**	**$ 19,215.16**	**$ 23,171.71**	**$ 28,345.66**	**$ 6,329.56**	**$ 11,199.16**	**$ 16,068.76**	**$ 20,938.36**	**$ 25,807.96**	**$ 30,677.56**	**$ 37,008.04**	**$ 45,286.36**	
UNBUNDLED RATES - PROPOSED																		
Distribution																		
Distribution Charge @ $48.11	$ 48	$ 48	$ 48	$ 48	$ 48	$ 48	$ 48	$ 48	$ 48	$ 48	$ 48	$ 48	$ 48	$ 48	$ 48	$ 48	$ 48	
All kW @ $7.70/kW	$ 1,924	$ 1,924	$ 1,924	$ 1,924	$ 1,924	$ 1,924	$ 1,924	$ 1,924	$ 1,924	$ 3,078	$ 3,078	$ 3,078	$ 3,078	$ 3,078	$ 3,078	$ 3,078	$ 3,078	
All rkVA @ $0.24 /rkVA	$ 20	$ 20	$ 20	$ 20	$ 20	$ 20	$ 20	$ 20	$ 20	$ 31	$ 31	$ 31	$ 31	$ 31	$ 31	$ 31	$ 31	
Sub-Total	$ 1,992	$ 1,992	$ 1,992	$ 1,992	$ 1,992	$ 1,992	$ 1,992	$ 1,992	$ 1,992	$ 3,158	$ 3,158	$ 3,158	$ 3,158	$ 3,158	$ 3,158	$ 3,158	$ 3,158	
Riders																		
Phase IV Energy Efficiency Charge @ 0.175 ¢/kWh	$ -	$ 44	$ 88	$ 131	$ 175	$ 219	$ 263	$ 319	$ 394	$ 70	$ 140	$ 210	$ 280	$ 350	$ 420	$ 511	$ 630	
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Default Service Support Charge @ 0.388 ¢/kWh	$ -	$ 97	$ 194	$ 291	$ 388	$ 485	$ 582	$ 708	$ 873	$ 155	$ 310	$ 466	$ 621	$ 776	$ 931	$ 1,133	$ 1,397	
Solar Photovoltaic Requirements Charge @ 0.008 ¢/kV	$ -	$ 2	$ 4	$ 6	$ 8	$ 10	$ 12	$ 15	$ 18	$ 3	$ 6	$ 10	$ 13	$ 16	$ 19	$ 23	$ 29	
Sub-Total	$ -	$ 143	$ 286	$ 428	$ 571	$ 714	$ 857	$ 1,042	$ 1,285	$ 228	$ 457	$ 685	$ 914	$ 1,142	$ 1,370	$ 1,667	$ 2,056	
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
PTC/HPS Charge																		
All kWh @ $ 0.11603 /kWh	$ -	$ 2,901	$ 5,802	$ 8,702	$ 11,603	$ 14,504	$ 17,405	$ 21,175	$ 26,107	$ 4,641	$ 9,282	$ 13,924	$ 18,565	$ 23,206	$ 27,847	$ 33,881	$ 41,771	
Sub Total	$ 1,991.77	$ 5,035.27	$ 8,078.77	$ 11,122.27	$ 14,165.77	$ 17,209.27	$ 20,252.77	$ 24,209.32	$ 29,383.27	$ 8,027.56	$ 12,897.16	$ 17,766.76	$ 22,636.36	$ 27,505.96	$ 32,375.56	$ 38,706.04	$ 46,984.36	
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Total Bill	**$ 1,991.77**	**$ 5,035.27**	**$ 8,078.77**	**$ 11,122.27**	**$ 14,165.77**	**$ 17,209.27**	**$ 20,252.77**	**$ 24,209.32**	**$ 29,383.27**	**$ 8,027.56**	**$ 12,897.16**	**$ 17,766.76**	**$ 22,636.36**	**$ 27,505.96**	**$ 32,375.56**	**$ 38,706.04**	**$ 46,984.36**	
% Increase	**108.75%**	**25.96%**	**14.74%**	**10.29%**	**7.90%**	**6.42%**	**5.40%**	**4.48%**	**3.66%**	**26.83%**	**15.16%**	**10.57%**	**8.11%**	**6.58%**	**5.53%**	**4.59%**	**3.75%**	

Penelec Rate District
COMPARISON BETWEEN PROPOSED AND COST OF SERVICE RATES
RATE GS - LARGE
With Demands of 1,500 - 3,000 KW
At Average Levels of kWh Use

KW Demand																		
Total kW	1,500	1,500	1,500	1,500	1,500	2,000	2,000	2,000	2,000	2,500	2,500	2,500	2,500	3,000	3,000	3,000	3,000	
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730	
REACTIVE DEMAND																		
rkVA	821	821	821	821	821	1,094	1,094	1,094	1,094	1,368	1,368	1,368	1,368	1,641	1,641	1,641	1,641	
ENERGY USAGE																		
Monthly Energy Usage	0	150,000	450,000	750,000	1,095,000	200,000	600,000	1,000,000	1,460,000	250,000	750,000	1,250,000	1,825,000	300,000	900,000	1,500,000	2,190,000	
Total Energy Usage	0	150,000	450,000	750,000	1,095,000	200,000	600,000	1,000,000	1,460,000	250,000	750,000	1,250,000	1,825,000	300,000	900,000	1,500,000	2,190,000	
Total Proposed Bill	$ 17,155.15	$ 24,220.15	$ 38,350.15	$ 52,480.15	$ 68,729.65	$ 32,210.83	$ 51,050.83	$ 69,890.83	$ 91,556.83	$ 40,201.51	$ 63,751.51	$ 87,301.51	$ 114,384.01	$ 48,192.18	$ 76,452.18	$ 104,712.18	$ 137,211.18	
Total Cost of Service Bill	12,057.66	19,122.66	33,252.66	47,382.66	63,632.16	25,358.63	44,198.63	63,038.63	84,704.63	31,594.60	55,144.60	78,694.60	105,777.10	37,830.57	66,090.57	94,350.57	126,849.57	
Increase ($)	$ 5,097.49	$ 5,097.49	$ 5,097.49	$ 5,097.49	$ 5,097.49	$ 6,852.20	$ 6,852.20	$ 6,852.20	$ 6,852.20	$ 8,606.91	$ 8,606.91	$ 8,606.91	$ 8,606.91	$ 10,361.61	$ 10,361.61	$ 10,361.61	$ 10,361.61	
Increase (%)	42.28%	26.66%	15.33%	10.76%	8.01%	27.02%	15.50%	10.87%	8.09%	27.24%	15.61%	10.94%	8.14%	27.39%	15.68%	10.98%	8.17%	
UNBUNDLED RATES - COST OF SERVICE BASED																		
Distribution																		
Distribution Charge @ $414.75	$ 415	$ 415	$ 415	$ 415	$ 415	$ 415	$ 415	$ 415	$ 415	$ 415	$ 415	$ 415	$ 415	$ 415	$ 415	$ 415	$ 415	
All kW @ $4.64/kW	$ 6,957	$ 6,957	$ 6,957	$ 6,957	$ 6,957	$ 9,276	$ 9,276	$ 9,276	$ 9,276	$ 11,594	$ 11,594	$ 11,594	$ 11,594	$ 13,913	$ 13,913	$ 13,913	$ 13,913	
All rkVA @$ 0.13 /rkVA	$ 108	$ 108	$ 108	$ 108	$ 108	$ 144	$ 144	$ 144	$ 144	$ 180	$ 180	$ 180	$ 180	$ 216	$ 216	$ 216	$ 216	
Sub-Total	$ 7,480	$ 7,480	$ 7,480	$ 7,480	$ 7,480	$ 9,835	$ 9,835	$ 9,835	$ 9,835	$ 12,190	$ 12,190	$ 12,190	$ 12,190	$ 14,545	$ 14,545	$ 14,545	$ 14,545	
Riders																		
Phase IV Energy Efficiency Charge @ $ 0.24 /kW PLC	$ 360	$ 360	$ 360	$ 360	$ 360	$ 480	$ 480	$ 480	$ 480	$ 600	$ 600	$ 600	$ 600	$ 720	$ 720	$ 720	$ 720	
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Default Service Support Charge @$ 2.812 /kW NSPL	$ 4,218	$ 4,218	$ 4,218	$ 4,218	$ 4,218	$ 5,624	$ 5,624	$ 5,624	$ 5,624	$ 7,030	$ 7,030	$ 7,030	$ 7,030	$ 8,436	$ 8,436	$ 8,436	$ 8,436	
Solar Photovoltaic Requirements Charge @ 0.008 ¢/kv	$ -	$ 12	$ 36	$ 60	$ 88	$ 16	$ 48	$ 80	$ 117	$ 20	$ 60	$ 100	$ 146	$ 24	$ 72	$ 120	$ 175	
Sub-Total	$ 4,578	$ 4,590	$ 4,614	$ 4,638	$ 4,666	$ 6,120	$ 6,152	$ 6,184	$ 6,221	$ 7,650	$ 7,690	$ 7,730	$ 7,776	$ 9,180	$ 9,228	$ 9,276	$ 9,331	
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
PTC/HPS Charge																		
All kWh @ $ 0.04702 /kWh	$ -	$ 7,053	$ 21,159	$ 35,265	$ 51,487	$ 9,404	$ 28,212	$ 47,020	$ 68,649	$ 11,755	$ 35,265	$ 58,775	$ 85,812	$ 14,106	$ 42,318	$ 70,530	$ 102,974	
Sub Total	$ 12,057.66	$ 19,122.66	$ 33,252.66	$ 47,382.66	$ 63,632.16	$ 25,358.63	$ 44,198.63	$ 63,038.63	$ 84,704.63	$ 31,594.60	$ 55,144.60	$ 78,694.60	$ 105,777.10	$ 37,830.57	$ 66,090.57	$ 94,350.57	$ 126,849.57	
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Total Bill	**$ 12,057.66**	**$ 19,122.66**	**$ 33,252.66**	**$ 47,382.66**	**$ 63,632.16**	**$ 25,358.63**	**$ 44,198.63**	**$ 63,038.63**	**$ 84,704.63**	**$ 31,594.60**	**$ 55,144.60**	**$ 78,694.60**	**$ 105,777.10**	**$ 37,830.57**	**$ 66,090.57**	**$ 94,350.57**	**$ 126,849.57**	
UNBUNDLED RATES - PROPOSED																		
Distribution																		
Distribution Charge @ $248.12	$ 248	$ 248	$ 248	$ 248	$ 248	$ 248	$ 248	$ 248	$ 248	$ 248	$ 248	$ 248	$ 248	$ 248	$ 248	$ 248	$ 248	
All kW @ $8.09/kW	$ 12,140	$ 12,140	$ 12,140	$ 12,140	$ 12,140	$ 16,187	$ 16,187	$ 16,187	$ 16,187	$ 20,234	$ 20,234	$ 20,234	$ 20,234	$ 24,280	$ 24,280	$ 24,280	$ 24,280	
All rkVA @$ 0.23 /rkVA	$ 189	$ 189	$ 189	$ 189	$ 189	$ 252	$ 252	$ 252	$ 252	$ 315	$ 315	$ 315	$ 315	$ 378	$ 378	$ 378	$ 378	
Sub-Total	$ 12,577	$ 12,577	$ 12,577	$ 12,577	$ 12,577	$ 16,687	$ 16,687	$ 16,687	$ 16,687	$ 20,797	$ 20,797	$ 20,797	$ 20,797	$ 24,906	$ 24,906	$ 24,906	$ 24,906	
Riders																		
Phase IV Energy Efficiency Charge @ $ 0.24 /kW PLC	$ 360	$ 360	$ 360	$ 360	$ 360	$ 480	$ 480	$ 480	$ 480	$ 600	$ 600	$ 600	$ 600	$ 720	$ 720	$ 720	$ 720	
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Default Service Support Charge @$ 2.812 /kW NSPL	$ 4,218	$ 4,218	$ 4,218	$ 4,218	$ 4,218	$ 5,624	$ 5,624	$ 5,624	$ 5,624	$ 7,030	$ 7,030	$ 7,030	$ 7,030	$ 8,436	$ 8,436	$ 8,436	$ 8,436	
Solar Photovoltaic Requirements Charge @ 0.008 ¢/kv	$ -	$ 12	$ 36	$ 60	$ 88	$ 16	$ 48	$ 80	$ 117	$ 20	$ 60	$ 100	$ 146	$ 24	$ 72	$ 120	$ 175	
Sub-Total	$ 4,578	$ 4,590	$ 4,614	$ 4,638	$ 4,666	$ 6,120	$ 6,152	$ 6,184	$ 6,221	$ 7,650	$ 7,690	$ 7,730	$ 7,776	$ 9,180	$ 9,228	$ 9,276	$ 9,331	
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
PTC/HPS Charge																		
All kWh @ $ 0.04702 /kWh	$ -	$ 7,053	$ 21,159	$ 35,265	$ 51,487	$ 9,404	$ 28,212	$ 47,020	$ 68,649	$ 11,755	$ 35,265	$ 58,775	$ 85,812	$ 14,106	$ 42,318	$ 70,530	$ 102,974	
Sub Total	$ 17,155.15	$ 24,220.15	$ 38,350.15	$ 52,480.15	$ 68,729.65	$ 32,210.83	$ 51,050.83	$ 69,890.83	$ 91,556.83	$ 40,201.51	$ 63,751.51	$ 87,301.51	$ 114,384.01	$ 48,192.18	$ 76,452.18	$ 104,712.18	$ 137,211.18	
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Total Bill	**$ 17,155.15**	**$ 24,220.15**	**$ 38,350.15**	**$ 52,480.15**	**$ 68,729.65**	**$ 32,210.83**	**$ 51,050.83**	**$ 69,890.83**	**$ 91,556.83**	**$ 40,201.51**	**$ 63,751.51**	**$ 87,301.51**	**$ 114,384.01**	**$ 48,192.18**	**$ 76,452.18**	**$ 104,712.18**	**$ 137,211.18**	
% Increase	**42.28%**	**26.66%**	**15.33%**	**10.76%**	**8.01%**	**27.02%**	**15.50%**	**10.87%**	**8.09%**	**27.24%**	**15.61%**	**10.94%**	**8.14%**	**27.39%**	**15.68%**	**10.98%**	**8.17%**	

Penelec Rate District
COMPARISON BETWEEN PROPOSED AND COST OF SERVICE RATES
RATE GP
With Demands of 1,500 - 3,000 KW
At Average Levels of kWh Use

KW Demand																			
Total kW	1,500	1,500	1,500	1,500	1,500	2,000	2,000	2,000	2,000	2,500	2,500	2,500	2,500	3,000	3,000	3,000	3,000
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730
REACTIVE DEMAND																			
rkVA	396	396	396	396	396	527	527	527	527	659	659	659	659	791	791	791	791
ENERGY USAGE																			
Monthly Energy Usage	0	150,000	450,000	750,000	1,095,000	200,000	600,000	1,000,000	1,460,000	250,000	750,000	1,250,000	1,825,000	300,000	900,000	1,500,000	2,190,000
Total Energy Usage	0	150,000	450,000	750,000	1,095,000	200,000	600,000	1,000,000	1,460,000	250,000	750,000	1,250,000	1,825,000	300,000	900,000	1,500,000	2,190,000
Total Proposed Bill	$ 12,408.49	$ 19,473.49	$ 33,603.49	$ 47,733.49	$ 63,982.99	$ 25,549.26	$ 44,389.26	$ 63,229.26	$ 84,895.26	$ 31,625.03	$ 55,175.03	$ 78,725.03	$ 105,807.53	$ 37,700.80	$ 65,960.80	$ 94,220.80	$ 126,719.80
Total Cost of Service Bill	10,624.33	17,689.33	31,819.33	45,949.33	62,198.83	22,770.45	41,610.45	60,450.45	82,116.45	27,851.58	51,401.58	74,951.58	102,034.08	32,932.70	61,192.70	89,452.70	121,951.70
Increase ($)	$ 1,784.16	$ 1,784.16	$ 1,784.16	$ 1,784.16	$ 1,784.16	$ 2,778.81	$ 2,778.81	$ 2,778.81	$ 2,778.81	$ 3,773.45	$ 3,773.45	$ 3,773.45	$ 3,773.45	$ 4,768.09	$ 4,768.09	$ 4,768.09	$ 4,768.09
Increase (%)	16.79%	10.09%	5.61%	3.88%	2.87%	12.20%	6.68%	4.60%	3.38%	13.55%	7.34%	5.03%	3.70%	14.48%	7.79%	5.33%	3.91%
UNBUNDLED RATES - COST OF SERVICE BASED																			
Distribution																			
Distribution Charge @ $2,445.96	$ 2,446	$ 2,446	$ 2,446	$ 2,446	$ 2,446	$ 2,446	$ 2,446	$ 2,446	$ 2,446	$ 2,446	$ 2,446	$ 2,446	$ 2,446	$ 2,446	$ 2,446	$ 2,446	$ 2,446
All kW @ $2.37/kW	$ 3,549	$ 3,549	$ 3,549	$ 3,549	$ 3,549	$ 4,732	$ 4,732	$ 4,732	$ 4,732	$ 5,915	$ 5,915	$ 5,915	$ 5,915	$ 7,098	$ 7,098	$ 7,098	$ 7,098
All rkVA @$ 0.13 /rkVA	$ 51	$ 51	$ 51	$ 51	$ 51	$ 69	$ 69	$ 69	$ 69	$ 86	$ 86	$ 86	$ 86	$ 103	$ 103	$ 103	$ 103
Sub-Total	$ 6,046	$ 6,046	$ 6,046	$ 6,046	$ 6,046	$ 7,246	$ 7,246	$ 7,246	$ 7,246	$ 8,447	$ 8,447	$ 8,447	$ 8,447	$ 9,647	$ 9,647	$ 9,647	$ 9,647
Riders																			
Phase IV Energy Efficiency Charge @ $ 0.24 /kW PLC	$ 360	$ 360	$ 360	$ 360	$ 360	$ 480	$ 480	$ 480	$ 480	$ 600	$ 600	$ 600	$ 600	$ 720	$ 720	$ 720	$ 720
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Default Service Support Charge @$ 2.812 /kW NSPL	$ 4,218	$ 4,218	$ 4,218	$ 4,218	$ 4,218	$ 5,624	$ 5,624	$ 5,624	$ 5,624	$ 7,030	$ 7,030	$ 7,030	$ 7,030	$ 8,436	$ 8,436	$ 8,436	$ 8,436
Solar Photovoltaic Requirements Charge @ 0.008 ¢/kv	$ -	$ 12	$ 36	$ 60	$ 88	$ 16	$ 48	$ 80	$ 117	$ 20	$ 60	$ 100	$ 146	$ 24	$ 72	$ 120	$ 175
Sub-Total	$ 4,578	$ 4,590	$ 4,614	$ 4,638	$ 4,666	$ 6,120	$ 6,152	$ 6,184	$ 6,221	$ 7,650	$ 7,690	$ 7,730	$ 7,776	$ 9,180	$ 9,228	$ 9,276	$ 9,331
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
PTC/HPS Charge																			
All kWh @ $ 0.04702 /kWh	$ -	$ 7,053	$ 21,159	$ 35,265	$ 51,487	$ 9,404	$ 28,212	$ 47,020	$ 68,649	$ 11,755	$ 35,265	$ 58,775	$ 85,812	$ 14,106	$ 42,318	$ 70,530	$ 102,974
Sub Total	$ 10,624.33	$ 17,689.33	$ 31,819.33	$ 45,949.33	$ 62,198.83	$ 22,770.45	$ 41,610.45	$ 60,450.45	$ 82,116.45	$ 27,851.58	$ 51,401.58	$ 74,951.58	$ 102,034.08	$ 32,932.70	$ 61,192.70	$ 89,452.70	$ 121,951.70
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Bill	**$ 10,624.33**	**$ 17,689.33**	**$ 31,819.33**	**$ 45,949.33**	**$ 62,198.83**	**$ 22,770.45**	**$ 41,610.45**	**$ 60,450.45**	**$ 82,116.45**	**$ 27,851.58**	**$ 51,401.58**	**$ 74,951.58**	**$ 102,034.08**	**$ 32,932.70**	**$ 61,192.70**	**$ 89,452.70**	**$ 121,951.70**
UNBUNDLED RATES - PROPOSED																			
Distribution																			
Distribution Charge @ $1,246.19	$ 1,246	$ 1,246	$ 1,246	$ 1,246	$ 1,246	$ 1,246	$ 1,246	$ 1,246	$ 1,246	$ 1,246	$ 1,246	$ 1,246	$ 1,246	$ 1,246	$ 1,246	$ 1,246	$ 1,246
All kW @ $4.33/kW	$ 6,490	$ 6,490	$ 6,490	$ 6,490	$ 6,490	$ 8,654	$ 8,654	$ 8,654	$ 8,654	$ 10,817	$ 10,817	$ 10,817	$ 10,817	$ 12,981	$ 12,981	$ 12,981	$ 12,981
All rkVA @$ 0.24 /rkVA	$ 94	$ 94	$ 94	$ 94	$ 94	$ 125	$ 125	$ 125	$ 125	$ 157	$ 157	$ 157	$ 157	$ 188	$ 188	$ 188	$ 188
Sub-Total	$ 7,830	$ 7,830	$ 7,830	$ 7,830	$ 7,830	$ 10,025	$ 10,025	$ 10,025	$ 10,025	$ 12,220	$ 12,220	$ 12,220	$ 12,220	$ 14,415	$ 14,415	$ 14,415	$ 14,415
Riders																			
Phase IV Energy Efficiency Charge @ $ 0.24 /kW PLC	$ 360	$ 360	$ 360	$ 360	$ 360	$ 480	$ 480	$ 480	$ 480	$ 600	$ 600	$ 600	$ 600	$ 720	$ 720	$ 720	$ 720
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Default Service Support Charge @$ 2.812 /kW NSPL	$ 4,218	$ 4,218	$ 4,218	$ 4,218	$ 4,218	$ 5,624	$ 5,624	$ 5,624	$ 5,624	$ 7,030	$ 7,030	$ 7,030	$ 7,030	$ 8,436	$ 8,436	$ 8,436	$ 8,436
Solar Photovoltaic Requirements Charge @ 0.008 ¢/kv	$ -	$ 12	$ 36	$ 60	$ 88	$ 16	$ 48	$ 80	$ 117	$ 20	$ 60	$ 100	$ 146	$ 24	$ 72	$ 120	$ 175
Sub-Total	$ 4,578	$ 4,590	$ 4,614	$ 4,638	$ 4,666	$ 6,120	$ 6,152	$ 6,184	$ 6,221	$ 7,650	$ 7,690	$ 7,730	$ 7,776	$ 9,180	$ 9,228	$ 9,276	$ 9,331
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
PTC/HPS Charge																			
All kWh @ $ 0.04702 /kWh	$ -	$ 7,053	$ 21,159	$ 35,265	$ 51,487	$ 9,404	$ 28,212	$ 47,020	$ 68,649	$ 11,755	$ 35,265	$ 58,775	$ 85,812	$ 14,106	$ 42,318	$ 70,530	$ 102,974
Sub Total	$ 12,408.49	$ 19,473.49	$ 33,603.49	$ 47,733.49	$ 63,982.99	$ 25,549.26	$ 44,389.26	$ 63,229.26	$ 84,895.26	$ 31,625.03	$ 55,175.03	$ 78,725.03	$ 105,807.53	$ 37,700.80	$ 65,960.80	$ 94,220.80	$ 126,719.80
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Bill	**$ 12,408.49**	**$ 19,473.49**	**$ 33,603.49**	**$ 47,733.49**	**$ 63,982.99**	**$ 25,549.26**	**$ 44,389.26**	**$ 63,229.26**	**$ 84,895.26**	**$ 31,625.03**	**$ 55,175.03**	**$ 78,725.03**	**$ 105,807.53**	**$ 37,700.80**	**$ 65,960.80**	**$ 94,220.80**	**$ 126,719.80**
% Increase	**16.79%**	**10.09%**	**5.61%**	**3.88%**	**2.87%**	**12.20%**	**6.68%**	**4.60%**	**3.38%**	**13.55%**	**7.34%**	**5.03%**	**3.70%**	**14.48%**	**7.79%**	**5.33%**	**3.91%**

Penelec Rate District
COMPARISON BETWEEN PROPOSED AND COST OF SERVICE RATES
RATE TP
With Demands Over 20,000 KW
At Average Levels of kWh Use

KW Demand																		
Total kW	25,000	25,000	25,000	25,000	25,000	30,000	30,000	30,000	30,000	35,000	35,000	35,000	35,000	40,000	40,000	40,000	40,000
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730
ENERGY USAGE																	
Monthly Energy Usage	0	2,500,000	7,500,000	12,500,000	18,250,000	3,000,000	9,000,000	15,000,000	21,900,000	3,500,000	10,500,000	17,500,000	25,550,000	4,000,000	12,000,000	20,000,000	29,200,000
Total Energy Usage	0	2,500,000	7,500,000	12,500,000	18,250,000	3,000,000	9,000,000	15,000,000	21,900,000	3,500,000	10,500,000	17,500,000	25,550,000	4,000,000	12,000,000	20,000,000	29,200,000
Total Proposed Bill	$ 138,390.44	$ 256,140.44	$ 491,640.44	$ 727,140.44	$ 997,965.44	$ 306,519.17	$ 589,119.17	$ 871,719.17	$ 1,196,709.17	$ 356,897.89	$ 686,597.89	$ 1,016,297.89	$ 1,395,452.89	$ 407,276.62	$ 784,076.62	$ 1,160,876.62	$ 1,594,196.62
Total Cost of Service Bill	135,729.86	253,479.86	488,979.86	724,479.86	995,304.86	303,641.17	586,241.17	868,841.17	1,193,831.17	353,802.49	683,502.49	1,013,202.49	1,392,357.49	403,963.80	780,763.80	1,157,563.80	1,590,883.80
Increase ($)	$ 2,660.59	$ 2,660.59	$ 2,660.59	$ 2,660.59	$ 2,660.59	$ 2,878.00	$ 2,878.00	$ 2,878.00	$ 2,878.00	$ 3,095.41	$ 3,095.41	$ 3,095.41	$ 3,095.41	$ 3,312.82	$ 3,312.82	$ 3,312.82	$ 3,312.82
Increase (%)	1.96%	1.05%	0.54%	0.37%	0.27%	0.95%	0.49%	0.33%	0.24%	0.87%	0.45%	0.31%	0.22%	0.82%	0.42%	0.29%	0.21%
UNBUNDLED RATES - COST OF SERVICE BASED																	
Distribution																	
Distribution Charge @ $2,673.28	$ 2,673	$ 2,673	$ 2,673	$ 2,673	$ 2,673	$ 2,673	$ 2,673	$ 2,673	$ 2,673	$ 2,673	$ 2,673	$ 2,673	$ 2,673	$ 2,673	$ 2,673	$ 2,673	$ 2,673
All kW @ $2.27/kW	$ 56,757	$ 56,757	$ 56,757	$ 56,757	$ 56,757	$ 68,108	$ 68,108	$ 68,108	$ 68,108	$ 79,459	$ 79,459	$ 79,459	$ 79,459	$ 90,811	$ 90,811	$ 90,811	$ 90,811
Sub-Total	$ 59,430	$ 59,430	$ 59,430	$ 59,430	$ 59,430	$ 70,781	$ 70,781	$ 70,781	$ 70,781	$ 82,132	$ 82,132	$ 82,132	$ 82,132	$ 93,484	$ 93,484	$ 93,484	$ 93,484
Riders																	
Phase IV Energy Efficiency Charge @ $ 0.24 /kW PLC	$ 6,000	$ 6,000	$ 6,000	$ 6,000	$ 6,000	$ 7,200	$ 7,200	$ 7,200	$ 7,200	$ 8,400	$ 8,400	$ 8,400	$ 8,400	$ 9,600	$ 9,600	$ 9,600	$ 9,600
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Default Service Support Charge @ $ 2.812 /kW NSPL	$ 70,300	$ 70,300	$ 70,300	$ 70,300	$ 70,300	$ 84,360	$ 84,360	$ 84,360	$ 84,360	$ 98,420	$ 98,420	$ 98,420	$ 98,420	$ 112,480	$ 112,480	$ 112,480	$ 112,480
Solar Photovoltaic Requirements Charge @ 0.008 ¢/kv	$ -	$ 200	$ 600	$ 1,000	$ 1,460	$ 240	$ 720	$ 1,200	$ 1,752	$ 280	$ 840	$ 1,400	$ 2,044	$ 320	$ 960	$ 1,600	$ 2,336
Sub-Total	$ 76,300	$ 76,500	$ 76,900	$ 77,300	$ 77,760	$ 91,800	$ 92,280	$ 92,760	$ 93,312	$ 107,100	$ 107,660	$ 108,220	$ 108,864	$ 122,400	$ 123,040	$ 123,680	$ 124,416
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
PTC/HPS Charge																	
All kWh @ $ 0.04702 /kWh	$ -	$ 117,550	$ 352,650	$ 587,750	$ 858,115	$ 141,060	$ 423,180	$ 705,300	$ 1,029,738	$ 164,570	$ 493,710	$ 822,850	$ 1,201,361	$ 188,080	$ 564,240	$ 940,400	$ 1,372,984
Sub Total	$ 135,730	$ 253,480	$ 488,980	$ 724,480	$ 995,305	$ 303,641	$ 586,241	$ 868,841	$ 1,193,831	$ 353,802	$ 683,502	$ 1,013,202	$ 1,392,357	$ 403,964	$ 780,764	$ 1,157,564	$ 1,590,884
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Bill	**$ 135,730**	**$ 253,480**	**$ 488,980**	**$ 724,480**	**$ 995,305**	**$ 303,641**	**$ 586,241**	**$ 868,841**	**$ 1,193,831**	**$ 353,802**	**$ 683,502**	**$ 1,013,202**	**$ 1,392,357**	**$ 403,964**	**$ 780,764**	**$ 1,157,564**	**$ 1,590,884**
UNBUNDLED RATES - PROPOSED																	
Distribution																	
Distribution Charge @ $4,246.82	$ 4,247	$ 4,247	$ 4,247	$ 4,247	$ 4,247	$ 4,247	$ 4,247	$ 4,247	$ 4,247	$ 4,247	$ 4,247	$ 4,247	$ 4,247	$ 4,247	$ 4,247	$ 4,247	$ 4,247
All kW @ $2.31/kW	$ 57,844	$ 57,844	$ 57,844	$ 57,844	$ 57,844	$ 69,412	$ 69,412	$ 69,412	$ 69,412	$ 80,981	$ 80,981	$ 80,981	$ 80,981	$ 92,550	$ 92,550	$ 92,550	$ 92,550
Sub-Total	$ 62,090	$ 62,090	$ 62,090	$ 62,090	$ 62,090	$ 73,659	$ 73,659	$ 73,659	$ 73,659	$ 85,228	$ 85,228	$ 85,228	$ 85,228	$ 96,797	$ 96,797	$ 96,797	$ 96,797
Riders																	
Phase IV Energy Efficiency Charge @ $ 0.24 /kW PLC	$ 6,000	$ 6,000	$ 6,000	$ 6,000	$ 6,000	$ 7,200	$ 7,200	$ 7,200	$ 7,200	$ 8,400	$ 8,400	$ 8,400	$ 8,400	$ 9,600	$ 9,600	$ 9,600	$ 9,600
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Default Service Support Charge @$ 2.812 /kW NSPL	$ 70,300	$ 70,300	$ 70,300	$ 70,300	$ 70,300	$ 84,360	$ 84,360	$ 84,360	$ 84,360	$ 98,420	$ 98,420	$ 98,420	$ 98,420	$ 112,480	$ 112,480	$ 112,480	$ 112,480
Solar Photovoltaic Requirements Charge @ 0.008 ¢/kv	$ -	$ 200	$ 600	$ 1,000	$ 1,460	$ 240	$ 720	$ 1,200	$ 1,752	$ 280	$ 840	$ 1,400	$ 2,044	$ 320	$ 960	$ 1,600	$ 2,336
Sub-Total	$ 76,300	$ 76,500	$ 76,900	$ 77,300	$ 77,760	$ 91,800	$ 92,280	$ 92,760	$ 93,312	$ 107,100	$ 107,660	$ 108,220	$ 108,864	$ 122,400	$ 123,040	$ 123,680	$ 124,416
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
PTC/HPS Charge																	
All kWh @ $ 0.04702 /kWh	$ -	$ 117,550	$ 352,650	$ 587,750	$ 858,115	$ 141,060	$ 423,180	$ 705,300	$ 1,029,738	$ 164,570	$ 493,710	$ 822,850	$ 1,201,361	$ 188,080	$ 564,240	$ 940,400	$ 1,372,984
Sub Total	$ 138,390	$ 256,140	$ 491,640	$ 727,140	$ 997,965	$ 306,519	$ 589,119	$ 871,719	$ 1,196,709	$ 356,898	$ 686,598	$ 1,016,298	$ 1,395,453	$ 407,277	$ 784,077	$ 1,160,877	$ 1,594,197
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Bill	**$ 138,390**	**$ 256,140**	**$ 491,640**	**$ 727,140**	**$ 997,965**	**$ 306,519**	**$ 589,119**	**$ 871,719**	**$ 1,196,709**	**$ 356,898**	**$ 686,598**	**$ 1,016,298**	**$ 1,395,453**	**$ 407,277**	**$ 784,077**	**$ 1,160,877**	**$ 1,594,197**
% Increase	**1.96%**	**1.05%**	**0.54%**	**0.37%**	**0.27%**	**0.95%**	**0.49%**	**0.33%**	**0.24%**	**0.87%**	**0.45%**	**0.31%**	**0.22%**	**0.82%**	**0.42%**	**0.29%**	**0.21%**

Penn Power Rate District
COMPARISON BETWEEN PROPOSED AND COST OF SERVICE RATES
RATE RS

	ENERGY USAGE																
All kWh	0	50	100	250	500	750	939	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	6,000
Total Energy Usage	0	50	100	250	500	750	939	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	6,000
Total Proposed Bill	$ 14.50	$ 23.87	$ 33.24	$ 61.35	$ 108.19	$ 155.04	$ 190.47	$ 201.88	$ 295.58	$ 389.27	$ 482.96	$ 576.65	$ 670.35	$ 764.04	$ 857.73	$ 951.42	$ 1,138.81
Total Cost of Service Bill	65.83	72.51	79.19	99.22	132.61	166.00	191.26	199.39	266.17	332.95	399.73	466.51	533.29	600.07	666.85	733.63	867.20
Increase ($)	$ (51.33)	$ (48.64)	$ (45.95)	$ (37.88)	$ (24.42)	$ (10.96)	$ (0.79)	$ 2.49	$ 29.40	$ 56.32	$ 83.23	$ 110.14	$ 137.05	$ 163.97	$ 190.88	$ 217.79	$ 271.61
Increase (%)	-77.97%	-67.08%	-58.03%	-38.17%	-18.41%	-6.60%	-0.41%	1.25%	11.05%	16.91%	20.82%	23.61%	25.70%	27.32%	28.62%	29.69%	31.32%
UNBUNDLED RATES - COST OF SERVICE BASED																	
Distribution																	
Distribution Charge @ $65.83	$ 65.83	$ 65.83	$ 65.83	$ 65.83	$ 65.83	$ 65.83	$ 65.83	$ 65.83	$ 65.83	$ 65.83	$ 65.83	$ 65.83	$ 65.83	$ 65.83	$ 65.83	$ 65.83	$ 65.83
All kWh @ 1.064 ¢/kWh	$ -	$ 1	$ 1	$ 3	$ 5	$ 8	$ 10	$ 11	$ 16	$ 21	$ 27	$ 32	$ 37	$ 43	$ 48	$ 53	$ 64
Sub-Total	$ 66	$ 66	$ 67	$ 68	$ 71	$ 74	$ 76	$ 76	$ 82	$ 87	$ 92	$ 98	$ 103	$ 108	$ 114	$ 119	$ 130
Riders																	
Universal Service Charge @ 0.927 ¢/kWh	$ -	$ 0	$ 1	$ 2	$ 5	$ 7	$ 9	$ 9	$ 14	$ 19	$ 23	$ 28	$ 32	$ 37	$ 42	$ 46	$ 56
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Phase IV Energy Efficiency Charge @ 0.200 ¢/kWh	$ -	$ 0	$ 0	$ 1	$ 1	$ 2	$ 2	$ 2	$ 3	$ 4	$ 5	$ 6	$ 7	$ 8	$ 9	$ 10	$ 12
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Default Service Support Charge @ -0.072 ¢/kWh	$ -	$ (0)	$ (0)	$ (0)	$ (0)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (2)	$ (2)	$ (3)	$ (3)	$ (3)	$ (4)	$ (4)
Solar Photovoltaic Requirements Charge @ 0.006 ¢/k	$ -	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Sub-Total	$ -	$ 1	$ 1	$ 3	$ 5	$ 8	$ 10	$ 11	$ 16	$ 21	$ 27	$ 32	$ 37	$ 42	$ 48	$ 53	$ 64
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
PTC/HPS Charge																	
All kWh @$ 0.11231 /kWh	$ -	$ 6	$ 11	$ 28	$ 56	$ 84	$ 105	$ 112	$ 168	$ 225	$ 281	$ 337	$ 393	$ 449	$ 505	$ 562	$ 674
Sub Total	$ 66	$ 73	$ 79	$ 99	$ 133	$ 166	$ 191	$ 199	$ 266	$ 333	$ 400	$ 467	$ 533	$ 600	$ 667	$ 734	$ 867
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Bill	**$ 66**	**$ 73**	**$ 79**	**$ 99**	**$ 133**	**$ 166**	**$ 191**	**$ 199**	**$ 266**	**$ 333**	**$ 400**	**$ 467**	**$ 533**	**$ 600**	**$ 667**	**$ 734**	**$ 867**
UNBUNDLED RATES - PROPOSED																	
Distribution																	
Distribution Charge @ $14.50	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15
All kWh @ 6.446 ¢/kWh	$ -	$ 3	$ 6	$ 16	$ 32	$ 48	$ 61	$ 64	$ 97	$ 129	$ 161	$ 193	$ 226	$ 258	$ 290	$ 322	$ 387
Sub-Total	$ 15	$ 18	$ 21	$ 31	$ 47	$ 63	$ 75	$ 79	$ 111	$ 143	$ 176	$ 208	$ 240	$ 272	$ 305	$ 337	$ 401
Riders																	
Universal Service Charge @ 0.927 ¢/kWh	$ -	$ 0	$ 1	$ 2	$ 5	$ 7	$ 9	$ 9	$ 14	$ 19	$ 23	$ 28	$ 32	$ 37	$ 42	$ 46	$ 56
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Phase IV Energy Efficiency Charge @ 0.200 ¢/kWh	$ -	$ 0	$ 0	$ 1	$ 1	$ 2	$ 2	$ 2	$ 3	$ 4	$ 5	$ 6	$ 7	$ 8	$ 9	$ 10	$ 12
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Default Service Support Charge @ -0.072 ¢/kWh	$ -	$ (0)	$ (0)	$ (0)	$ (0)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (2)	$ (2)	$ (3)	$ (3)	$ (3)	$ (4)	$ (4)
Solar Photovoltaic Requirements Charge @ 0.006 ¢/k	$ -	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Sub-Total	$ -	$ 1	$ 1	$ 3	$ 5	$ 8	$ 10	$ 11	$ 16	$ 21	$ 27	$ 32	$ 37	$ 42	$ 48	$ 53	$ 64
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
PTC/HPS Charge																	
All kWh @ $ 0.11231 /kWh	$ -	$ 6	$ 11	$ 28	$ 56	$ 84	$ 105	$ 112	$ 168	$ 225	$ 281	$ 337	$ 393	$ 449	$ 505	$ 562	$ 674
Sub Total	$ 15	$ 24	$ 33	$ 61	$ 108	$ 155	$ 190	$ 202	$ 296	$ 389	$ 483	$ 577	$ 670	$ 764	$ 858	$ 951	$ 1,139
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Bill	**$ 15**	**$ 24**	**$ 33**	**$ 61**	**$ 108**	**$ 155**	**$ 190**	**$ 202**	**$ 296**	**$ 389**	**$ 483**	**$ 577**	**$ 670**	**$ 764**	**$ 858**	**$ 951**	**$ 1,139**
% Increase	**-78.0%**	**-67.1%**	**-58.0%**	**-38.2%**	**-18.4%**	**-6.6%**	**-0.4%**	**1.2%**	**11.0%**	**16.9%**	**20.8%**	**23.6%**	**25.7%**	**27.3%**	**28.6%**	**29.7%**	**31.3%**

Penn Power Rate District
COMPARISON BETWEEN PROPOSED AND COST OF SERVICE RATES
RATE GS-V

	ENERGY USAGE																	
All kWh	0	50	100	250	500	750	900	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	6,000
Total Energy Usage	0	50	100	250	500	750	900	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	6,000
Total Proposed Bill	$ 14.50	$ 23.87	$ 33.24	$ 61.36	$ 108.22	$ 155.08	$ 183.20	$ 201.94	$ 295.67	$ 389.39	$ 483.11	$ 576.83	$ 670.56	$ 764.28	$ 858.00	$ 951.72	$ 1,139.17
Total Cost of Service Bill	65.83	72.51	79.19	99.24	132.64	166.05	186.09	199.45	266.26	333.07	399.88	466.69	533.50	600.31	667.12	733.93	867.56
Increase ($)	$ (51.33)	$ (48.64)	$ (45.95)	$ (37.88)	$ (24.42)	$ (10.96)	$ (2.89)	$ 2.49	$ 29.40	$ 56.32	$ 83.23	$ 110.14	$ 137.05	$ 163.97	$ 190.88	$ 217.79	$ 271.61
Increase (%)	-77.97%	-67.08%	-58.02%	-38.17%	-18.41%	-6.60%	-1.55%	1.25%	11.04%	16.91%	20.81%	23.60%	25.69%	27.31%	28.61%	29.67%	31.31%
UNBUNDLED RATES - COST OF SERVICE BASED																	
Distribution																	
Distribution Charge @ $65.83	$ 65.83	$ 65.83	$ 65.83	$ 65.83	$ 65.83	$ 65.83	$ 65.83	$ 65.83	$ 65.83	$ 65.83	$ 65.83	$ 65.83	$ 65.83	$ 65.83	$ 65.83	$ 65.83	$ 65.83
All kWh @ 1.064 ¢/kWh	$ -	$ 1	$ 1	$ 3	$ 5	$ 8	$ 10	$ 11	$ 16	$ 21	$ 27	$ 32	$ 37	$ 43	$ 48	$ 53	$ 64
Sub-Total	$ 66	$ 66	$ 67	$ 68	$ 71	$ 74	$ 75	$ 76	$ 82	$ 87	$ 92	$ 98	$ 103	$ 108	$ 114	$ 119	$ 130
Riders																	
Universal Service Charge @ 0.927 ¢/kWh	$ -	$ 0	$ 1	$ 2	$ 5	$ 7	$ 8	$ 9	$ 14	$ 19	$ 23	$ 28	$ 32	$ 37	$ 42	$ 46	$ 56
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Phase IV Energy Efficiency Charge @ 0.206 ¢/kWh	$ -	$ 0	$ 0	$ 1	$ 1	$ 2	$ 2	$ 2	$ 3	$ 4	$ 5	$ 6	$ 7	$ 8	$ 9	$ 10	$ 12
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Default Service Support Charge @ -0.072 ¢/kWh	$ -	$ (0)	$ (0)	$ (0)	$ (0)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (2)	$ (2)	$ (3)	$ (3)	$ (3)	$ (4)	$ (4)
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kV	$ -	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Sub-Total	$ -	$ 1	$ 1	$ 3	$ 5	$ 8	$ 10	$ 11	$ 16	$ 21	$ 27	$ 32	$ 37	$ 43	$ 48	$ 53	$ 64
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
PTC/HPS Charge																	
All kWh @ $ 0.11231 /kWh	$ -	$ 6	$ 11	$ 28	$ 56	$ 84	$ 101	$ 112	$ 168	$ 225	$ 281	$ 337	$ 393	$ 449	$ 505	$ 562	$ 674
Sub Total	$ 66	$ 73	$ 79	$ 99	$ 133	$ 166	$ 186	$ 199	$ 266	$ 333	$ 400	$ 467	$ 534	$ 600	$ 667	$ 734	$ 868
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Bill	**$ 66**	**$ 73**	**$ 79**	**$ 99**	**$ 133**	**$ 166**	**$ 186**	**$ 199**	**$ 266**	**$ 333**	**$ 400**	**$ 467**	**$ 534**	**$ 600**	**$ 667**	**$ 734**	**$ 868**
UNBUNDLED RATES - PROPOSED																	
Distribution																	
Distribution Charge @ $14.50	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15
All kWh @ 6.446 ¢/kWh	$ -	$ 3	$ 6	$ 16	$ 32	$ 48	$ 58	$ 64	$ 97	$ 129	$ 161	$ 193	$ 226	$ 258	$ 290	$ 322	$ 387
Sub-Total	$ 15	$ 18	$ 21	$ 31	$ 47	$ 63	$ 73	$ 79	$ 111	$ 143	$ 176	$ 208	$ 240	$ 272	$ 305	$ 337	$ 401
Riders																	
Universal Service Charge @ 0.927 ¢/kWh	$ -	$ 0	$ 1	$ 2	$ 5	$ 7	$ 8	$ 9	$ 14	$ 19	$ 23	$ 28	$ 32	$ 37	$ 42	$ 46	$ 56
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Phase IV Energy Efficiency Charge @ 0.206 ¢/kWh	$ -	$ 0	$ 0	$ 1	$ 1	$ 2	$ 2	$ 2	$ 3	$ 4	$ 5	$ 6	$ 7	$ 8	$ 9	$ 10	$ 12
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Default Service Support Charge @ -0.072 ¢/kWh	$ -	$ (0)	$ (0)	$ (0)	$ (0)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (2)	$ (2)	$ (3)	$ (3)	$ (3)	$ (4)	$ (4)
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kV	$ -	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Sub-Total	$ -	$ 1	$ 1	$ 3	$ 5	$ 8	$ 10	$ 11	$ 16	$ 21	$ 27	$ 32	$ 37	$ 43	$ 48	$ 53	$ 64
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
PTC/HPS Charge																	
All kWh @ $ 0.11231 /kWh	$ -	$ 6	$ 11	$ 28	$ 56	$ 84	$ 101	$ 112	$ 168	$ 225	$ 281	$ 337	$ 393	$ 449	$ 505	$ 562	$ 674
Sub Total	$ 15	$ 24	$ 33	$ 61	$ 108	$ 155	$ 183	$ 202	$ 296	$ 389	$ 483	$ 577	$ 671	$ 764	$ 858	$ 952	$ 1,139
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Bill	**$ 15**	**$ 24**	**$ 33**	**$ 61**	**$ 108**	**$ 155**	**$ 183**	**$ 202**	**$ 296**	**$ 389**	**$ 483**	**$ 577**	**$ 671**	**$ 764**	**$ 858**	**$ 952**	**$ 1,139**
% Increase	**-78.0%**	**-67.1%**	**-58.0%**	**-38.2%**	**-18.4%**	**-6.6%**	**-1.6%**	**1.2%**	**11.0%**	**16.9%**	**20.8%**	**23.6%**	**25.7%**	**27.3%**	**28.6%**	**29.7%**	**31.3%**

Penn Power Rate District
COMPARISON BETWEEN PROPOSED AND COST OF SERVICE RATES
RATE GS - SMALL - SINGLE PHASE
At Average Levels of kWh Use

KW Demand																			
Total kW	0	1	1	1	1	1	1	1	3	3	3	3	3	5	5	5	5		
Hrs Use	0	100	200	300	400	500	600	730	100	200	300	400	500	100	200	300	500		
ENERGY USAGE																			
Monthly Energy Usage	0	100	200	300	400	500	600	730	300	600	900	1,200	1,500	500	1,000	1,500	2,500		
Total Energy Usage	0	100	200	300	400	500	600	730	300	600	900	1,200	1,500	500	1,000	1,500	2,500		
Total Proposed Bill	$ 36.54	$ 55.00	$ 73.46	$ 91.93	$ 110.39	$ 128.85	$ 147.32	$ 171.32	$ 91.93	$ 147.32	$ 202.71	$ 258.10	$ 313.48	$ 128.85	$ 221.17	$ 313.48	$ 498.12		
Total Cost of Service Bill	65.77	80.27	94.78	109.29	123.80	138.31	152.82	171.68	109.29	152.82	196.34	239.87	283.39	138.31	210.85	283.39	428.47		
Increase ($)	$ (29.23)	$ (25.27)	$ (21.32)	$ (17.36)	$ (13.41)	$ (9.45)	$ (5.50)	$ (0.36)	$ (17.36)	$ (5.50)	$ 6.37	$ 18.23	$ 30.09	$ (9.45)	$ 10.32	$ 30.09	$ 69.64		
Increase (%)	-44.44%	-31.49%	-22.49%	-15.89%	-10.83%	-6.84%	-3.60%	-0.21%	-15.89%	-3.60%	3.24%	7.60%	10.62%	-6.84%	4.89%	10.62%	16.25%		
UNBUNDLED RATES - COST OF SERVICE BASED																			
Distribution																			
Distribution Charge @ $65.77	$ 66	$ 66	$ 66	$ 66	$ 66	$ 66	$ 66	$ 66	$ 66	$ 66	$ 66	$ 66	$ 66	$ 66	$ 66	$ 66	$ 66		
All kWh @ 1.363 ¢/kWh	$ -	$ 1	$ 3	$ 4	$ 5	$ 7	$ 8	$ 10	$ 4	$ 8	$ 12	$ 16	$ 20	$ 7	$ 14	$ 20	$ 34		
Sub-Total	$ 66	$ 67	$ 68	$ 70	$ 71	$ 73	$ 74	$ 76	$ 70	$ 74	$ 78	$ 82	$ 86	$ 73	$ 79	$ 86	$ 100		
Riders																			
Phase IV Energy Efficiency Charge @ 0.206 ¢/kWh	$ -	$ 0	$ 0	$ 1	$ 1	$ 1	$ 1	$ 2	$ 1	$ 1	$ 2	$ 2	$ 3	$ 1	$ 2	$ 3	$ 5		
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Default Service Support Charge @ -0.176 ¢/kWh	$ -	$ (0)	$ (0)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (2)	$ (2)	$ (3)	$ (1)	$ (2)	$ (3)	$ (4)		
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kV	$ -	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0		
Sub-Total	$ -	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1	$ 0	$ 0	$ 1	$ 1		
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
PTC/HPS Charge																			
All kWh @ $ 0.13109 /kWh	$ -	$ 13	$ 26	$ 39	$ 52	$ 66	$ 79	$ 96	$ 39	$ 79	$ 118	$ 157	$ 197	$ 66	$ 131	$ 197	$ 328		
Sub Total	$ 66	$ 80	$ 95	$ 109	$ 124	$ 138	$ 153	$ 172	$ 109	$ 153	$ 196	$ 240	$ 283	$ 138	$ 211	$ 283	$ 428		
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Total Bill	**$ 66**	**$ 80**	**$ 95**	**$ 109**	**$ 124**	**$ 138**	**$ 153**	**$ 172**	**$ 109**	**$ 153**	**$ 196**	**$ 240**	**$ 283**	**$ 138**	**$ 211**	**$ 283**	**$ 428**		
UNBUNDLED RATES - PROPOSED																			
Distribution																			
Distribution Charge @ $36.54	$ 37	$ 37	$ 37	$ 37	$ 37	$ 37	$ 37	$ 37	$ 37	$ 37	$ 37	$ 37	$ 37	$ 37	$ 37	$ 37	$ 37		
All kWh @ 5.318 ¢/kWh	$ -	$ 5	$ 11	$ 16	$ 21	$ 27	$ 32	$ 39	$ 16	$ 32	$ 48	$ 64	$ 80	$ 27	$ 53	$ 80	$ 133		
Sub-Total	$ 37	$ 42	$ 47	$ 52	$ 58	$ 63	$ 68	$ 75	$ 52	$ 68	$ 84	$ 100	$ 116	$ 63	$ 90	$ 116	$ 169		
Riders																			
Phase IV Energy Efficiency Charge @ 0.206 ¢/kWh	$ -	$ 0	$ 0	$ 1	$ 1	$ 1	$ 1	$ 2	$ 1	$ 1	$ 2	$ 2	$ 3	$ 1	$ 2	$ 3	$ 5		
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Default Service Support Charge @ -0.176 ¢/kWh	$ -	$ (0)	$ (0)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (2)	$ (2)	$ (3)	$ (1)	$ (2)	$ (3)	$ (4)		
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kV	$ -	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0		
Sub-Total	$ -	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1	$ 0	$ 0	$ 1	$ 1		
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
PTC/HPS Charge																			
All kWh @ $ 0.13109 /kWh	$ -	$ 13	$ 26	$ 39	$ 52	$ 66	$ 79	$ 96	$ 39	$ 79	$ 118	$ 157	$ 197	$ 66	$ 131	$ 197	$ 328		
Sub Total	$ 37	$ 55	$ 73	$ 92	$ 110	$ 129	$ 147	$ 171	$ 92	$ 147	$ 203	$ 258	$ 313	$ 129	$ 221	$ 313	$ 498		
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Total Bill	**$ 37**	**$ 55**	**$ 73**	**$ 92**	**$ 110**	**$ 129**	**$ 147**	**$ 171**	**$ 92**	**$ 147**	**$ 203**	**$ 258**	**$ 313**	**$ 129**	**$ 221**	**$ 313**	**$ 498**		
% Increase	**-44.4%**	**-31.5%**	**-22.5%**	**-15.9%**	**-10.8%**	**-6.8%**	**-3.6%**	**-0.2%**	**-15.9%**	**-3.6%**	**3.2%**	**7.6%**	**10.6%**	**-6.8%**	**4.9%**	**10.6%**	**16.3%**		

Penn Power Rate District
COMPARISON BETWEEN PROPOSED AND COST OF SERVICE RATES
RATE GS-MEDIUM
With Demands 250-400 KW
At Average Levels of kWh Use

KW Demand																		
Total kW	250	250	250	250	250	250	250	250	250	400	400	400	400	400	400	400	400	
Hrs Use	0	100	200	300	400	500	600	730	900	100	200	300	400	500	600	730	900	
REACTIVE DEMAND																		
rkVA	76	76	76	76	76	76	76	76	76	122	122	122	122	122	122	122	122	
ENERGY USAGE																		
Monthly Energy Usage	0	25,000	50,000	75,000	100,000	125,000	150,000	182,500	225,000	40,000	80,000	120,000	160,000	200,000	240,000	292,000	360,000	
Total Energy Usage	0	25,000	50,000	75,000	100,000	125,000	150,000	182,500	225,000	40,000	80,000	120,000	160,000	200,000	240,000	292,000	360,000	
Total Proposed Bill	$ 1,267.20	$ 4,552.20	$ 7,837.20	$ 11,122.20	$ 14,407.20	$ 17,692.20	$ 20,977.20	$ 25,247.70	$ 30,832.20	$ 7,260.61	$ 12,516.61	$ 17,772.61	$ 23,028.61	$ 28,284.61	$ 33,540.61	$ 40,373.41	$ 49,308.61	
Total Cost of Service Bill	953.70	4,238.70	7,523.70	10,808.70	14,093.70	17,378.70	20,663.70	24,934.20	30,518.70	6,736.87	11,992.87	17,248.87	22,504.87	27,760.87	33,016.87	39,849.67	48,784.87	
Increase ($)	$ 313.50	$ 313.50	$ 313.50	$ 313.50	$ 313.50	$ 313.50	$ 313.50	$ 313.50	$ 313.50	$ 523.74	$ 523.74	$ 523.74	$ 523.74	$ 523.74	$ 523.74	$ 523.74	$ 523.74	
Increase (%)	32.87%	7.40%	4.17%	2.90%	2.22%	1.80%	1.52%	1.26%	1.03%	7.77%	4.37%	3.04%	2.33%	1.89%	1.59%	1.31%	1.07%	
UNBUNDLED RATES - COST OF SERVICE BASED																		
Distribution																		
Distribution Charge @ $75.07	$ 75	$ 75	$ 75	$ 75	$ 75	$ 75	$ 75	$ 75	$ 75	$ 75	$ 75	$ 75	$ 75	$ 75	$ 75	$ 75	$ 75	
All kW @ $3.45/kW	$ 863	$ 863	$ 863	$ 863	$ 863	$ 863	$ 863	$ 863	$ 863	$ 1,381	$ 1,381	$ 1,381	$ 1,381	$ 1,381	$ 1,381	$ 1,381	$ 1,381	
All rkVA @ $0.20 /rkVA	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 25	$ 25	$ 25	$ 25	$ 25	$ 25	$ 25	$ 25	
Sub-Total	$ 954	$ 954	$ 954	$ 954	$ 954	$ 954	$ 954	$ 954	$ 954	$ 1,481	$ 1,481	$ 1,481	$ 1,481	$ 1,481	$ 1,481	$ 1,481	$ 1,481	
Riders																		
Phase IV Energy Efficiency Charge @ 0.206 ¢/kWh	$ -	$ 52	$ 103	$ 155	$ 206	$ 258	$ 309	$ 376	$ 464	$ 82	$ 165	$ 247	$ 330	$ 412	$ 494	$ 602	$ 742	
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Default Service Support Charge @ -0.181 ¢/kWh	$ -	$ (45)	$ (91)	$ (136)	$ (181)	$ (226)	$ (272)	$ (330)	$ (407)	$ (72)	$ (145)	$ (217)	$ (290)	$ (362)	$ (434)	$ (529)	$ (652)	
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kV	$ -	$ 2	$ 3	$ 5	$ 6	$ 8	$ 9	$ 11	$ 14	$ 2	$ 5	$ 7	$ 10	$ 12	$ 14	$ 18	$ 22	
Sub-Total	$ -	$ 8	$ 16	$ 23	$ 31	$ 39	$ 46	$ 57	$ 70	$ 12	$ 25	$ 37	$ 50	$ 62	$ 74	$ 91	$ 112	
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
PTC/HPS Charge																		
All kWh @ $ 0.13109 /kWh	$ -	$ 3,277	$ 6,555	$ 9,832	$ 13,109	$ 16,386	$ 19,664	$ 23,924	$ 29,495	$ 5,244	$ 10,487	$ 15,731	$ 20,974	$ 26,218	$ 31,462	$ 38,278	$ 47,192	
Sub Total	$ 953.70	$ 4,238.70	$ 7,523.70	$ 10,808.70	$ 14,093.70	$ 17,378.70	$ 20,663.70	$ 24,934.20	$ 30,518.70	$ 6,736.87	$ 11,992.87	$ 17,248.87	$ 22,504.87	$ 27,760.87	$ 33,016.87	$ 39,849.67	$ 48,784.87	
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Total Bill	**$ 953.70**	**$ 4,238.70**	**$ 7,523.70**	**$ 10,808.70**	**$ 14,093.70**	**$ 17,378.70**	**$ 20,663.70**	**$ 24,934.20**	**$ 30,518.70**	**$ 6,736.87**	**$ 11,992.87**	**$ 17,248.87**	**$ 22,504.87**	**$ 27,760.87**	**$ 33,016.87**	**$ 39,849.67**	**$ 48,784.87**	
UNBUNDLED RATES - PROPOSED																		
Distribution																		
Distribution Charge @ $38.17	$ 38	$ 38	$ 38	$ 38	$ 38	$ 38	$ 38	$ 38	$ 38	$ 38	$ 38	$ 38	$ 38	$ 38	$ 38	$ 38	$ 38	
All kW @ $4.83/kW	$ 1,207	$ 1,207	$ 1,207	$ 1,207	$ 1,207	$ 1,207	$ 1,207	$ 1,207	$ 1,207	$ 1,932	$ 1,932	$ 1,932	$ 1,932	$ 1,932	$ 1,932	$ 1,932	$ 1,932	
All rkVA @ $0.28 /rkVA	$ 22	$ 22	$ 22	$ 22	$ 22	$ 22	$ 22	$ 22	$ 22	$ 35	$ 35	$ 35	$ 35	$ 35	$ 35	$ 35	$ 35	
Sub-Total	$ 1,267	$ 1,267	$ 1,267	$ 1,267	$ 1,267	$ 1,267	$ 1,267	$ 1,267	$ 1,267	$ 2,005	$ 2,005	$ 2,005	$ 2,005	$ 2,005	$ 2,005	$ 2,005	$ 2,005	
Riders																		
Phase IV Energy Efficiency Charge @ 0.206 ¢/kWh	$ -	$ 52	$ 103	$ 155	$ 206	$ 258	$ 309	$ 376	$ 464	$ 82	$ 165	$ 247	$ 330	$ 412	$ 494	$ 602	$ 742	
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Default Service Support Charge @ -0.181 ¢/kWh	$ -	$ (45)	$ (91)	$ (136)	$ (181)	$ (226)	$ (272)	$ (330)	$ (407)	$ (72)	$ (145)	$ (217)	$ (290)	$ (362)	$ (434)	$ (529)	$ (652)	
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kV	$ -	$ 2	$ 3	$ 5	$ 6	$ 8	$ 9	$ 11	$ 14	$ 2	$ 5	$ 7	$ 10	$ 12	$ 14	$ 18	$ 22	
Sub-Total	$ -	$ 8	$ 16	$ 23	$ 31	$ 39	$ 46	$ 57	$ 70	$ 12	$ 25	$ 37	$ 50	$ 62	$ 74	$ 91	$ 112	
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
PTC/HPS Charge																		
All kWh @ $ 0.13109 /kWh	$ -	$ 3,277	$ 6,555	$ 9,832	$ 13,109	$ 16,386	$ 19,664	$ 23,924	$ 29,495	$ 5,244	$ 10,487	$ 15,731	$ 20,974	$ 26,218	$ 31,462	$ 38,278	$ 47,192	
Sub Total	$ 1,267.20	$ 4,552.20	$ 7,837.20	$ 11,122.20	$ 14,407.20	$ 17,692.20	$ 20,977.20	$ 25,247.70	$ 30,832.20	$ 7,260.61	$ 12,516.61	$ 17,772.61	$ 23,028.61	$ 28,284.61	$ 33,540.61	$ 40,373.41	$ 49,308.61	
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Total Bill	**$ 1,267.20**	**$ 4,552.20**	**$ 7,837.20**	**$ 11,122.20**	**$ 14,407.20**	**$ 17,692.20**	**$ 20,977.20**	**$ 25,247.70**	**$ 30,832.20**	**$ 7,260.61**	**$ 12,516.61**	**$ 17,772.61**	**$ 23,028.61**	**$ 28,284.61**	**$ 33,540.61**	**$ 40,373.41**	**$ 49,308.61**	
% Increase	**32.87%**	**7.40%**	**4.17%**	**2.90%**	**2.22%**	**1.80%**	**1.52%**	**1.26%**	**1.03%**	**7.77%**	**4.37%**	**3.04%**	**2.33%**	**1.89%**	**1.59%**	**1.31%**	**1.07%**	

Penn Power Rate District
COMPARISON BETWEEN PROPOSED AND COST OF SERVICE RATES
RATE GS - LARGE
With Demands of 1,500 - 3,000 KW
At Average Levels of kWh Use

KW Demand																			
Total kW	1,500	1,500	1,500	1,500	1,500	2,000	2,000	2,000	2,000	2,500	2,500	2,500	2,500	3,000	3,000	3,000	3,000		
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730		
REACTIVE DEMAND																			
rkVA	635	635	635	635	635	846	846	846	846	1,058	1,058	1,058	1,058	1,270	1,270	1,270	1,270		
ENERGY USAGE																			
Monthly Energy Usage	0	150,000	450,000	750,000	1,095,000	200,000	600,000	1,000,000	1,460,000	250,000	750,000	1,250,000	1,825,000	300,000	900,000	1,500,000	2,190,000		
Total Energy Usage	0	150,000	450,000	750,000	1,095,000	200,000	600,000	1,000,000	1,460,000	250,000	750,000	1,250,000	1,825,000	300,000	900,000	1,500,000	2,190,000		
Total Proposed Bill	$ 8,727.53	$ 14,495.03	$ 26,030.03	$ 37,565.03	$ 50,830.28	$ 19,267.19	$ 34,647.19	$ 50,027.19	$ 67,714.19	$ 24,039.35	$ 43,264.35	$ 62,489.35	$ 84,598.10	$ 28,811.51	$ 51,881.51	$ 74,951.51	$ 101,482.01		
Total Cost of Service Bill	5,394.13	11,161.63	22,696.63	34,231.63	47,496.88	14,803.84	30,183.84	45,563.84	63,250.84	18,446.04	37,671.04	56,896.04	79,004.79	22,088.25	45,158.25	68,228.25	94,758.75		
Increase ($)	$ 3,333.40	$ 3,333.40	$ 3,333.40	$ 3,333.40	$ 3,333.40	$ 4,463.35	$ 4,463.35	$ 4,463.35	$ 4,463.35	$ 5,593.30	$ 5,593.30	$ 5,593.30	$ 5,593.30	$ 6,723.26	$ 6,723.26	$ 6,723.26	$ 6,723.26		
Increase (%)	61.80%	29.86%	14.69%	9.74%	7.02%	30.15%	14.79%	9.80%	7.06%	30.32%	14.85%	9.83%	7.08%	30.44%	14.89%	9.85%	7.10%		
UNBUNDLED RATES - COST OF SERVICE BASED																			
Distribution																			
Distribution Charge @ $235.01	$ 235	$ 235	$ 235	$ 235	$ 235	$ 235	$ 235	$ 235	$ 235	$ 235	$ 235	$ 235	$ 235	$ 235	$ 235	$ 235	$ 235		
All kW @ $3.77/kW	$ 5,652	$ 5,652	$ 5,652	$ 5,652	$ 5,652	$ 7,537	$ 7,537	$ 7,537	$ 7,537	$ 9,421	$ 9,421	$ 9,421	$ 9,421	$ 11,305	$ 11,305	$ 11,305	$ 11,305		
All rkVA @$ 0.17 /rkVA	$ 110	$ 110	$ 110	$ 110	$ 110	$ 146	$ 146	$ 146	$ 146	$ 183	$ 183	$ 183	$ 183	$ 219	$ 219	$ 219	$ 219		
Sub-Total	$ 5,997	$ 5,997	$ 5,997	$ 5,997	$ 5,997	$ 7,918	$ 7,918	$ 7,918	$ 7,918	$ 9,839	$ 9,839	$ 9,839	$ 9,839	$ 11,759	$ 11,759	$ 11,759	$ 11,759		
Riders																			
Phase IV Energy Efficiency Charge @ $ 0.44 /kW PLC	$ 660	$ 660	$ 660	$ 660	$ 660	$ 880	$ 880	$ 880	$ 880	$ 1,100	$ 1,100	$ 1,100	$ 1,100	$ 1,320	$ 1,320	$ 1,320	$ 1,320		
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Default Service Support Charge @$ -0.842 /kW NSPL	$ (1,263)	$ (1,263)	$ (1,263)	$ (1,263)	$ (1,263)	$ (1,684)	$ (1,684)	$ (1,684)	$ (1,684)	$ (2,105)	$ (2,105)	$ (2,105)	$ (2,105)	$ (2,526)	$ (2,526)	$ (2,526)	$ (2,526)		
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kv	$ -	$ 9	$ 27	$ 45	$ 66	$ 12	$ 36	$ 60	$ 88	$ 15	$ 45	$ 75	$ 110	$ 18	$ 54	$ 90	$ 131		
Sub-Total	$ (603)	$ (594)	$ (576)	$ (558)	$ (537)	$ (792)	$ (768)	$ (744)	$ (716)	$ (990)	$ (960)	$ (930)	$ (896)	$ (1,188)	$ (1,152)	$ (1,116)	$ (1,075)		
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
PTC/HPS Charge																			
All kWh @ $ 0.03839 /kWh	$ -	$ 5,759	$ 17,276	$ 28,793	$ 42,037	$ 7,678	$ 23,034	$ 38,390	$ 56,049	$ 9,598	$ 28,793	$ 47,988	$ 70,062	$ 11,517	$ 34,551	$ 57,585	$ 84,074		
Sub Total	$ 5,394.13	$ 11,161.63	$ 22,696.63	$ 34,231.63	$ 47,496.88	$ 14,803.84	$ 30,183.84	$ 45,563.84	$ 63,250.84	$ 18,446.04	$ 37,671.04	$ 56,896.04	$ 79,004.79	$ 22,088.25	$ 45,158.25	$ 68,228.25	$ 94,758.75		
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Total Bill	**$ 5,394.13**	**$ 11,161.63**	**$ 22,696.63**	**$ 34,231.63**	**$ 47,496.88**	**$ 14,803.84**	**$ 30,183.84**	**$ 45,563.84**	**$ 63,250.84**	**$ 18,446.04**	**$ 37,671.04**	**$ 56,896.04**	**$ 79,004.79**	**$ 22,088.25**	**$ 45,158.25**	**$ 68,228.25**	**$ 94,758.75**		
UNBUNDLED RATES - PROPOSED																			
Distribution																			
Distribution Charge @ $178.55	$ 179	$ 179	$ 179	$ 179	$ 179	$ 179	$ 179	$ 179	$ 179	$ 179	$ 179	$ 179	$ 179	$ 179	$ 179	$ 179	$ 179		
All kW @ $5.99/kW	$ 8,978	$ 8,978	$ 8,978	$ 8,978	$ 8,978	$ 11,970	$ 11,970	$ 11,970	$ 11,970	$ 14,963	$ 14,963	$ 14,963	$ 14,963	$ 17,955	$ 17,955	$ 17,955	$ 17,955		
All rkVA @$ 0.27 /rkVA	$ 174	$ 174	$ 174	$ 174	$ 174	$ 232	$ 232	$ 232	$ 232	$ 290	$ 290	$ 290	$ 290	$ 349	$ 349	$ 349	$ 349		
Sub-Total	$ 9,331	$ 9,331	$ 9,331	$ 9,331	$ 9,331	$ 12,381	$ 12,381	$ 12,381	$ 12,381	$ 15,432	$ 15,432	$ 15,432	$ 15,432	$ 18,483	$ 18,483	$ 18,483	$ 18,483		
Riders																			
Phase IV Energy Efficiency Charge @ $ 0.44 /kW PLC	$ 660	$ 660	$ 660	$ 660	$ 660	$ 880	$ 880	$ 880	$ 880	$ 1,100	$ 1,100	$ 1,100	$ 1,100	$ 1,320	$ 1,320	$ 1,320	$ 1,320		
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Default Service Support Charge @$ -0.842 /kW NSPL	$ (1,263)	$ (1,263)	$ (1,263)	$ (1,263)	$ (1,263)	$ (1,684)	$ (1,684)	$ (1,684)	$ (1,684)	$ (2,105)	$ (2,105)	$ (2,105)	$ (2,105)	$ (2,526)	$ (2,526)	$ (2,526)	$ (2,526)		
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kv	$ -	$ 9	$ 27	$ 45	$ 66	$ 12	$ 36	$ 60	$ 88	$ 15	$ 45	$ 75	$ 110	$ 18	$ 54	$ 90	$ 131		
Sub-Total	$ (603)	$ (594)	$ (576)	$ (558)	$ (537)	$ (792)	$ (768)	$ (744)	$ (716)	$ (990)	$ (960)	$ (930)	$ (896)	$ (1,188)	$ (1,152)	$ (1,116)	$ (1,075)		
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
PTC/HPS Charge																			
All kWh @ $ 0.03839 /kWh	$ -	$ 5,759	$ 17,276	$ 28,793	$ 42,037	$ 7,678	$ 23,034	$ 38,390	$ 56,049	$ 9,598	$ 28,793	$ 47,988	$ 70,062	$ 11,517	$ 34,551	$ 57,585	$ 84,074		
Sub Total	$ 8,727.53	$ 14,495.03	$ 26,030.03	$ 37,565.03	$ 50,830.28	$ 19,267.19	$ 34,647.19	$ 50,027.19	$ 67,714.19	$ 24,039.35	$ 43,264.35	$ 62,489.35	$ 84,598.10	$ 28,811.51	$ 51,881.51	$ 74,951.51	$ 101,482.01		
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Total Bill	**$ 8,727.53**	**$ 14,495.03**	**$ 26,030.03**	**$ 37,565.03**	**$ 50,830.28**	**$ 19,267.19**	**$ 34,647.19**	**$ 50,027.19**	**$ 67,714.19**	**$ 24,039.35**	**$ 43,264.35**	**$ 62,489.35**	**$ 84,598.10**	**$ 28,811.51**	**$ 51,881.51**	**$ 74,951.51**	**$ 101,482.01**		
% Increase	**61.80%**	**29.86%**	**14.69%**	**9.74%**	**7.02%**	**30.15%**	**14.79%**	**9.80%**	**7.06%**	**30.32%**	**14.85%**	**9.83%**	**7.08%**	**30.44%**	**14.89%**	**9.85%**	**7.10%**		

Penn Power Rate District
COMPARISON BETWEEN PROPOSED AND COST OF SERVICE RATES
RATE GP
With Demands of 1,500 - 3,000 KW
At Average Levels of kWh Use

KW Demand																		
Total kW	1,500	1,500	1,500	1,500	1,500	2,000	2,000	2,000	2,000	2,500	2,500	2,500	2,500	3,000	3,000	3,000	3,000	
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730	
REACTIVE DEMAND																		
rkVA	665	665	665	665	665	886	886	886	886	1,108	1,108	1,108	1,108	1,329	1,329	1,329	1,329	
ENERGY USAGE																		
Monthly Energy Usage	0	150,000	450,000	750,000	1,095,000	200,000	600,000	1,000,000	1,460,000	250,000	750,000	1,250,000	1,825,000	300,000	900,000	1,500,000	2,190,000	
Total Energy Usage	0	150,000	450,000	750,000	1,095,000	200,000	600,000	1,000,000	1,460,000	250,000	750,000	1,250,000	1,825,000	300,000	900,000	1,500,000	2,190,000	
Total Proposed Bill	$ 9,242.32	$ 15,009.82	$ 26,544.82	$ 38,079.82	$ 51,345.07	$ 19,957.56	$ 35,337.56	$ 50,717.56	$ 68,404.56	$ 24,905.30	$ 44,130.30	$ 63,355.30	$ 85,464.05	$ 29,853.04	$ 52,923.04	$ 75,993.04	$ 102,523.54	
Total Cost of Service Bill	6,908.18	12,675.68	24,210.68	35,745.68	49,010.93	15,831.95	31,211.95	46,591.95	64,278.95	18,988.22	38,213.22	57,438.22	79,546.97	22,144.49	45,214.49	68,284.49	94,814.99	
Increase ($)	$ 2,334.14	$ 2,334.14	$ 2,334.14	$ 2,334.14	$ 2,334.14	$ 4,125.61	$ 4,125.61	$ 4,125.61	$ 4,125.61	$ 5,917.08	$ 5,917.08	$ 5,917.08	$ 5,917.08	$ 7,708.55	$ 7,708.55	$ 7,708.55	$ 7,708.55	
Increase (%)	33.79%	18.41%	9.64%	6.53%	4.76%	26.06%	13.22%	8.85%	6.42%	31.16%	15.48%	10.30%	7.44%	34.81%	17.05%	11.29%	8.13%	
UNBUNDLED RATES - COST OF SERVICE BASED																		
Distribution																		
Distribution Charge @ $3,206.88	$ 3,207	$ 3,207	$ 3,207	$ 3,207	$ 3,207	$ 3,207	$ 3,207	$ 3,207	$ 3,207	$ 3,207	$ 3,207	$ 3,207	$ 3,207	$ 3,207	$ 3,207	$ 3,207	$ 3,207	
All kW @ $2.81/kW	$ 4,218	$ 4,218	$ 4,218	$ 4,218	$ 4,218	$ 5,624	$ 5,624	$ 5,624	$ 5,624	$ 7,030	$ 7,030	$ 7,030	$ 7,030	$ 8,436	$ 8,436	$ 8,436	$ 8,436	
All rkVA @$ 0.13 /rkVA	$ 86	$ 86	$ 86	$ 86	$ 86	$ 115	$ 115	$ 115	$ 115	$ 144	$ 144	$ 144	$ 144	$ 172	$ 172	$ 172	$ 172	
Sub-Total	$ 7,511	$ 7,511	$ 7,511	$ 7,511	$ 7,511	$ 8,946	$ 8,946	$ 8,946	$ 8,946	$ 10,381	$ 10,381	$ 10,381	$ 10,381	$ 11,815	$ 11,815	$ 11,815	$ 11,815	
Riders																		
Phase IV Energy Efficiency Charge @ $ 0.44 /kW PLC	$ 660	$ 660	$ 660	$ 660	$ 660	$ 880	$ 880	$ 880	$ 880	$ 1,100	$ 1,100	$ 1,100	$ 1,100	$ 1,320	$ 1,320	$ 1,320	$ 1,320	
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Default Service Support Charge @$ -0.842 /kW NSPL	$ (1,263)	$ (1,263)	$ (1,263)	$ (1,263)	$ (1,263)	$ (1,684)	$ (1,684)	$ (1,684)	$ (1,684)	$ (2,105)	$ (2,105)	$ (2,105)	$ (2,105)	$ (2,526)	$ (2,526)	$ (2,526)	$ (2,526)	
Solar Photovoltaic Requirements Charge @ 0.006 ¢/k	$ -	$ 9	$ 27	$ 45	$ 66	$ 12	$ 36	$ 60	$ 88	$ 15	$ 45	$ 75	$ 110	$ 18	$ 54	$ 90	$ 131	
Sub-Total	$ (603)	$ (594)	$ (576)	$ (558)	$ (537)	$ (792)	$ (768)	$ (744)	$ (716)	$ (990)	$ (960)	$ (930)	$ (896)	$ (1,188)	$ (1,152)	$ (1,116)	$ (1,075)	
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
PTC/HPS Charge																		
All kWh @ $ 0.03839 /kWh	$ -	$ 5,759	$ 17,276	$ 28,793	$ 42,037	$ 7,678	$ 23,034	$ 38,390	$ 56,049	$ 9,598	$ 28,793	$ 47,988	$ 70,062	$ 11,517	$ 34,551	$ 57,585	$ 84,074	
Sub Total	$ 6,908.18	$ 12,675.68	$ 24,210.68	$ 35,745.68	$ 49,010.93	$ 15,831.95	$ 31,211.95	$ 46,591.95	$ 64,278.95	$ 18,988.22	$ 38,213.22	$ 57,438.22	$ 79,546.97	$ 22,144.49	$ 45,214.49	$ 68,284.49	$ 94,814.99	
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Total Bill	**$ 6,908.18**	**$ 12,675.68**	**$ 24,210.68**	**$ 35,745.68**	**$ 49,010.93**	**$ 15,831.95**	**$ 31,211.95**	**$ 46,591.95**	**$ 64,278.95**	**$ 18,988.22**	**$ 38,213.22**	**$ 57,438.22**	**$ 79,546.97**	**$ 22,144.49**	**$ 45,214.49**	**$ 68,284.49**	**$ 94,814.99**	
UNBUNDLED RATES - PROPOSED																		
Distribution																		
Distribution Charge @ $166.61	$ 167	$ 167	$ 167	$ 167	$ 167	$ 167	$ 167	$ 167	$ 167	$ 167	$ 167	$ 167	$ 167	$ 167	$ 167	$ 167	$ 167	
All kW @ $6.32/kW	$ 9,485	$ 9,485	$ 9,485	$ 9,485	$ 9,485	$ 12,647	$ 12,647	$ 12,647	$ 12,647	$ 15,808	$ 15,808	$ 15,808	$ 15,808	$ 18,970	$ 18,970	$ 18,970	$ 18,970	
All rkVA @$ 0.29 /rkVA	$ 194	$ 194	$ 194	$ 194	$ 194	$ 258	$ 258	$ 258	$ 258	$ 323	$ 323	$ 323	$ 323	$ 387	$ 387	$ 387	$ 387	
Sub-Total	$ 9,845	$ 9,845	$ 9,845	$ 9,845	$ 9,845	$ 13,072	$ 13,072	$ 13,072	$ 13,072	$ 16,298	$ 16,298	$ 16,298	$ 16,298	$ 19,524	$ 19,524	$ 19,524	$ 19,524	
Riders																		
Phase IV Energy Efficiency Charge @ $ 0.44 /kW PLC	$ 660	$ 660	$ 660	$ 660	$ 660	$ 880	$ 880	$ 880	$ 880	$ 1,100	$ 1,100	$ 1,100	$ 1,100	$ 1,320	$ 1,320	$ 1,320	$ 1,320	
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Default Service Support Charge @$ -0.842 /kW NSPL	$ (1,263)	$ (1,263)	$ (1,263)	$ (1,263)	$ (1,263)	$ (1,684)	$ (1,684)	$ (1,684)	$ (1,684)	$ (2,105)	$ (2,105)	$ (2,105)	$ (2,105)	$ (2,526)	$ (2,526)	$ (2,526)	$ (2,526)	
Solar Photovoltaic Requirements Charge @ 0.006 ¢/k	$ -	$ 9	$ 27	$ 45	$ 66	$ 12	$ 36	$ 60	$ 88	$ 15	$ 45	$ 75	$ 110	$ 18	$ 54	$ 90	$ 131	
Sub-Total	$ (603)	$ (594)	$ (576)	$ (558)	$ (537)	$ (792)	$ (768)	$ (744)	$ (716)	$ (990)	$ (960)	$ (930)	$ (896)	$ (1,188)	$ (1,152)	$ (1,116)	$ (1,075)	
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
PTC/HPS Charge																		
All kWh @ $ 0.03839 /kWh	$ -	$ 5,759	$ 17,276	$ 28,793	$ 42,037	$ 7,678	$ 23,034	$ 38,390	$ 56,049	$ 9,598	$ 28,793	$ 47,988	$ 70,062	$ 11,517	$ 34,551	$ 57,585	$ 84,074	
Sub Total	$ 9,242.32	$ 15,009.82	$ 26,544.82	$ 38,079.82	$ 51,345.07	$ 19,957.56	$ 35,337.56	$ 50,717.56	$ 68,404.56	$ 24,905.30	$ 44,130.30	$ 63,355.30	$ 85,464.05	$ 29,853.04	$ 52,923.04	$ 75,993.04	$ 102,523.54	
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Total Bill	**$ 9,242.32**	**$ 15,009.82**	**$ 26,544.82**	**$ 38,079.82**	**$ 51,345.07**	**$ 19,957.56**	**$ 35,337.56**	**$ 50,717.56**	**$ 68,404.56**	**$ 24,905.30**	**$ 44,130.30**	**$ 63,355.30**	**$ 85,464.05**	**$ 29,853.04**	**$ 52,923.04**	**$ 75,993.04**	**$ 102,523.54**	
% Increase	**33.79%**	**18.41%**	**9.64%**	**6.53%**	**4.76%**	**26.06%**	**13.22%**	**8.85%**	**6.42%**	**31.16%**	**15.48%**	**10.30%**	**7.44%**	**34.81%**	**17.05%**	**11.29%**	**8.13%**	

Penn Power Rate District
COMPARISON BETWEEN PROPOSED AND COST OF SERVICE RATES
RATE TP
With Demands Over 20,000 KW
At Average Levels of kWh Use

KW Demand																		
Total kW	25,000	25,000	25,000	25,000	25,000	30,000	30,000	30,000	30,000	35,000	35,000	35,000	35,000	40,000	40,000	40,000	40,000	
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730	
REACTIVE DEMAND																		
rkVA	12,642	12,642	12,642	12,642	12,642	15,170	15,170	15,170	15,170	17,699	17,699	17,699	17,699	20,227	20,227	20,227	20,227	
ENERGY USAGE																		
Monthly Energy Usage	0	2,500,000	7,500,000	12,500,000	18,250,000	3,000,000	9,000,000	15,000,000	21,900,000	3,500,000	10,500,000	17,500,000	25,550,000	4,000,000	12,000,000	20,000,000	29,200,000	
Total Energy Usage	0	2,500,000	7,500,000	12,500,000	18,250,000	3,000,000	9,000,000	15,000,000	21,900,000	3,500,000	10,500,000	17,500,000	25,550,000	4,000,000	12,000,000	20,000,000	29,200,000	
Total Proposed Bill	$ 11,210.53	$ 107,335.53	$ 299,585.53	$ 491,835.53	$ 712,923.03	$ 128,718.31	$ 359,418.31	$ 590,118.31	$ 855,423.31	$ 150,101.09	$ 419,251.09	$ 688,401.09	$ 997,923.59	$ 171,483.88	$ 479,083.88	$ 786,683.88	$ 1,140,423.88	
Total Cost of Service Bill	(8,703.91)	87,421.09	279,671.09	471,921.09	693,008.59	104,740.52	335,440.52	566,140.52	831,445.52	122,059.95	391,209.95	660,359.95	969,882.45	139,379.38	446,979.38	754,579.38	1,108,319.38	
Increase ($)	$ 19,914.44	$ 19,914.44	$ 19,914.44	$ 19,914.44	$ 19,914.44	$ 23,977.79	$ 23,977.79	$ 23,977.79	$ 23,977.79	$ 28,041.14	$ 28,041.14	$ 28,041.14	$ 28,041.14	$ 32,104.49	$ 32,104.49	$ 32,104.49	$ 32,104.49	
Increase (%)	-228.80%	22.78%	7.12%	4.22%	2.87%	22.89%	7.15%	4.24%	2.88%	22.97%	7.17%	4.25%	2.89%	23.03%	7.18%	4.25%	2.90%	
UNBUNDLED RATES - COST OF SERVICE BASED																		
Distribution																		
Distribution Charge @ $823.93	$ 824	$ 824	$ 824	$ 824	$ 824	$ 824	$ 824	$ 824	$ 824	$ 824	$ 824	$ 824	$ 824	$ 824	$ 824	$ 824	$ 824	
All kVA @ $0.01/kVA	$ 82	$ 82	$ 82	$ 82	$ 82	$ 99	$ 99	$ 99	$ 99	$ 115	$ 115	$ 115	$ 115	$ 132	$ 132	$ 132	$ 132	
All kW @ $0.02/kW	$ 440	$ 440	$ 440	$ 440	$ 440	$ 528	$ 528	$ 528	$ 528	$ 616	$ 616	$ 616	$ 616	$ 704	$ 704	$ 704	$ 704	
Sub-Total	$ 1,346	$ 1,346	$ 1,346	$ 1,346	$ 1,346	$ 1,451	$ 1,451	$ 1,451	$ 1,451	$ 1,555	$ 1,555	$ 1,555	$ 1,555	$ 1,659	$ 1,659	$ 1,659	$ 1,659	
Riders																		
Phase IV Energy Efficiency Charge @ $ 0.44 /kW PLC	$ 11,000	$ 11,000	$ 11,000	$ 11,000	$ 11,000	$ 13,200	$ 13,200	$ 13,200	$ 13,200	$ 15,400	$ 15,400	$ 15,400	$ 15,400	$ 17,600	$ 17,600	$ 17,600	$ 17,600	
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Default Service Support Charge @ $ -0.842 /kW NSPL	$ (21,050)	$ (21,050)	$ (21,050)	$ (21,050)	$ (21,050)	$ (25,260)	$ (25,260)	$ (25,260)	$ (25,260)	$ (29,470)	$ (29,470)	$ (29,470)	$ (29,470)	$ (33,680)	$ (33,680)	$ (33,680)	$ (33,680)	
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kv	$ -	$ 150	$ 450	$ 750	$ 1,095	$ 180	$ 540	$ 900	$ 1,314	$ 210	$ 630	$ 1,050	$ 1,533	$ 240	$ 720	$ 1,200	$ 1,752	
Sub-Total	$ (10,050)	$ (9,900)	$ (9,600)	$ (9,300)	$ (8,955)	$ (11,880)	$ (11,520)	$ (11,160)	$ (10,746)	$ (13,860)	$ (13,440)	$ (13,020)	$ (12,537)	$ (15,840)	$ (15,360)	$ (14,880)	$ (14,328)	
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
PTC/HPS Charge																		
All kWh @ $ 0.03839 /kWh	$ -	$ 95,975	$ 287,925	$ 479,875	$ 700,618	$ 115,170	$ 345,510	$ 575,850	$ 840,741	$ 134,365	$ 403,095	$ 671,825	$ 980,865	$ 153,560	$ 460,680	$ 767,800	$ 1,120,988	
Sub Total	$ (8,704)	$ 87,421	$ 279,671	$ 471,921	$ 693,009	$ 104,741	$ 335,441	$ 566,141	$ 831,446	$ 122,060	$ 391,210	$ 660,360	$ 969,882	$ 139,379	$ 446,979	$ 754,579	$ 1,108,319	
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Total Bill	**$ (8,704)**	**$ 87,421**	**$ 279,671**	**$ 471,921**	**$ 693,009**	**$ 104,741**	**$ 335,441**	**$ 566,141**	**$ 831,446**	**$ 122,060**	**$ 391,210**	**$ 660,360**	**$ 969,882**	**$ 139,379**	**$ 446,979**	**$ 754,579**	**$ 1,108,319**	
UNBUNDLED RATES - PROPOSED																		
Distribution																		
Distribution Charge @ $421.62	$ 422	$ 422	$ 422	$ 422	$ 422	$ 422	$ 422	$ 422	$ 422	$ 422	$ 422	$ 422	$ 422	$ 422	$ 422	$ 422	$ 422	
All kVA @ $0.26/kVA	$ 3,287	$ 3,287	$ 3,287	$ 3,287	$ 3,287	$ 3,945	$ 3,945	$ 3,945	$ 3,945	$ 4,602	$ 4,602	$ 4,602	$ 4,602	$ 5,260	$ 5,260	$ 5,260	$ 5,260	
All kW @ $0.70/kW	$ 17,552	$ 17,552	$ 17,552	$ 17,552	$ 17,552	$ 21,062	$ 21,062	$ 21,062	$ 21,062	$ 24,572	$ 24,572	$ 24,572	$ 24,572	$ 28,083	$ 28,083	$ 28,083	$ 28,083	
Sub-Total	$ 21,261	$ 21,261	$ 21,261	$ 21,261	$ 21,261	$ 25,428	$ 25,428	$ 25,428	$ 25,428	$ 29,596	$ 29,596	$ 29,596	$ 29,596	$ 33,764	$ 33,764	$ 33,764	$ 33,764	
Riders																		
Phase IV Energy Efficiency Charge @ $ 0.44 /kW PLC	$ 11,000	$ 11,000	$ 11,000	$ 11,000	$ 11,000	$ 13,200	$ 13,200	$ 13,200	$ 13,200	$ 15,400	$ 15,400	$ 15,400	$ 15,400	$ 17,600	$ 17,600	$ 17,600	$ 17,600	
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Default Service Support Charge @$ -0.842 /kW NSPL	$ (21,050)	$ (21,050)	$ (21,050)	$ (21,050)	$ (21,050)	$ (25,260)	$ (25,260)	$ (25,260)	$ (25,260)	$ (29,470)	$ (29,470)	$ (29,470)	$ (29,470)	$ (33,680)	$ (33,680)	$ (33,680)	$ (33,680)	
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kv	$ -	$ 150	$ 450	$ 750	$ 1,095	$ 180	$ 540	$ 900	$ 1,314	$ 210	$ 630	$ 1,050	$ 1,533	$ 240	$ 720	$ 1,200	$ 1,752	
Sub-Total	$ (10,050)	$ (9,900)	$ (9,600)	$ (9,300)	$ (8,955)	$ (11,880)	$ (11,520)	$ (11,160)	$ (10,746)	$ (13,860)	$ (13,440)	$ (13,020)	$ (12,537)	$ (15,840)	$ (15,360)	$ (14,880)	$ (14,328)	
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
PTC/HPS Charge																		
All kWh @ $ 0.03839 /kWh	$ -	$ 95,975	$ 287,925	$ 479,875	$ 700,618	$ 115,170	$ 345,510	$ 575,850	$ 840,741	$ 134,365	$ 403,095	$ 671,825	$ 980,865	$ 153,560	$ 460,680	$ 767,800	$ 1,120,988	
Sub Total	$ 11,211	$ 107,336	$ 299,586	$ 491,836	$ 712,923	$ 128,718	$ 359,418	$ 590,118	$ 855,423	$ 150,101	$ 419,251	$ 688,401	$ 997,924	$ 171,484	$ 479,084	$ 786,684	$ 1,140,424	
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Total Bill	**$ 11,211**	**$ 107,336**	**$ 299,586**	**$ 491,836**	**$ 712,923**	**$ 128,718**	**$ 359,418**	**$ 590,118**	**$ 855,423**	**$ 150,101**	**$ 419,251**	**$ 688,401**	**$ 997,924**	**$ 171,484**	**$ 479,084**	**$ 786,684**	**$ 1,140,424**	
% Increase	**-228.80%**	**22.78%**	**7.12%**	**4.22%**	**2.87%**	**22.89%**	**7.15%**	**4.24%**	**2.88%**	**22.97%**	**7.17%**	**4.25%**	**2.89%**	**23.03%**	**7.18%**	**4.25%**	**2.90%**	

West Penn Rate District
COMPARISON BETWEEN PROPOSED AND COST OF SERVICE RATES
RATE RS

	ENERGY USAGE																	
All kWh	0	50	100	250	500	750	948	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	6,000
Total Energy Usage	0	50	100	250	500	750	948	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	6,000
Total Proposed Bill	$ 11.50	$ 19.57	$ 27.65	$ 51.87	$ 92.24	$ 132.61	$ 164.58	$ 172.98	$ 253.71	$ 334.45	$ 415.19	$ 495.93	$ 576.67	$ 657.40	$ 738.14	$ 818.88	$ 980.35
Total Cost of Service Bill	47.78	53.94	60.10	78.58	109.38	140.18	164.57	170.98	232.58	294.18	355.78	417.38	478.97	540.57	602.17	663.77	786.97
Increase ($)	$ (36.28)	$ (34.37)	$ (32.45)	$ (26.71)	$ (17.14)	$ (7.57)	$ 0.01	$ 2.00	$ 21.14	$ 40.27	$ 59.41	$ 78.55	$ 97.69	$ 116.83	$ 135.97	$ 155.11	$ 193.38
Increase (%)	-75.93%	-63.71%	-54.00%	-33.99%	-15.67%	-5.40%	0.00%	1.17%	9.09%	13.69%	16.70%	18.82%	20.40%	21.61%	22.58%	23.37%	24.57%
UNBUNDLED RATES - COST OF SERVICE BASED																	
Distribution																	
Distribution Charge @ $47.78	$ 47.78	$ 47.78	$ 47.78	$ 47.78	$ 47.78	$ 47.78	$ 47.78	$ 47.78	$ 47.78	$ 47.78	$ 47.78	$ 47.78	$ 47.78	$ 47.78	$ 47.78	$ 47.78	$ 47.78
All kWh @ 0.919 ¢/kWh	$ -	$ 0	$ 1	$ 2	$ 5	$ 7	$ 9	$ 9	$ 14	$ 18	$ 23	$ 28	$ 32	$ 37	$ 41	$ 46	$ 55
Sub-Total	$ 48	$ 48	$ 49	$ 50	$ 52	$ 55	$ 56	$ 57	$ 62	$ 66	$ 71	$ 75	$ 80	$ 85	$ 89	$ 94	$ 103
Riders																	
Universal Service Charge @ 0.795 ¢/kWh	$ -	$ 0	$ 1	$ 2	$ 4	$ 6	$ 8	$ 8	$ 12	$ 16	$ 20	$ 24	$ 28	$ 32	$ 36	$ 40	$ 48
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Phase IV Energy Efficiency Charge @ 0.162 ¢/kWh	$ -	$ 0	$ 0	$ 0	$ 1	$ 1	$ 2	$ 2	$ 2	$ 3	$ 4	$ 5	$ 6	$ 6	$ 7	$ 8	$ 10
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Default Service Support Charge @ 0.443 ¢/kWh	$ -	$ 0	$ 0	$ 1	$ 2	$ 3	$ 4	$ 4	$ 7	$ 9	$ 11	$ 13	$ 16	$ 18	$ 20	$ 22	$ 27
Solar Photovoltaic Requirements Charge @ 0.000 ¢/k	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sub-Total	$ -	$ 1	$ 1	$ 4	$ 7	$ 11	$ 13	$ 14	$ 21	$ 28	$ 35	$ 42	$ 49	$ 56	$ 63	$ 70	$ 84
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
PTC/HPS Charge																	
All kWh @$ 0.10001 /kWh	$ -	$ 5	$ 10	$ 25	$ 50	$ 75	$ 95	$ 100	$ 150	$ 200	$ 250	$ 300	$ 350	$ 400	$ 450	$ 500	$ 600
Sub Total	$ 48	$ 54	$ 60	$ 79	$ 109	$ 140	$ 165	$ 171	$ 233	$ 294	$ 356	$ 417	$ 479	$ 541	$ 602	$ 664	$ 787
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Bill	**$ 48**	**$ 54**	**$ 60**	**$ 79**	**$ 109**	**$ 140**	**$ 165**	**$ 171**	**$ 233**	**$ 294**	**$ 356**	**$ 417**	**$ 479**	**$ 541**	**$ 602**	**$ 664**	**$ 787**
UNBUNDLED RATES - PROPOSED																	
Distribution																	
Distribution Charge @ $11.50	$ 12	$ 12	$ 12	$ 12	$ 12	$ 12	$ 12	$ 12	$ 12	$ 12	$ 12	$ 12	$ 12	$ 12	$ 12	$ 12	$ 12
All kWh @ 4.747 ¢/kWh	$ -	$ 2	$ 5	$ 12	$ 24	$ 36	$ 45	$ 47	$ 71	$ 95	$ 119	$ 142	$ 166	$ 190	$ 214	$ 237	$ 285
Sub-Total	$ 12	$ 14	$ 16	$ 23	$ 35	$ 47	$ 56	$ 59	$ 83	$ 106	$ 130	$ 154	$ 178	$ 201	$ 225	$ 249	$ 296
Riders																	
Universal Service Charge @ 0.795 ¢/kWh	$ -	$ 0	$ 1	$ 2	$ 4	$ 6	$ 8	$ 8	$ 12	$ 16	$ 20	$ 24	$ 28	$ 32	$ 36	$ 40	$ 48
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Phase IV Energy Efficiency Charge @ 0.162 ¢/kWh	$ -	$ 0	$ 0	$ 0	$ 1	$ 1	$ 2	$ 2	$ 2	$ 3	$ 4	$ 5	$ 6	$ 6	$ 7	$ 8	$ 10
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Default Service Support Charge @ 0.443 ¢/kWh	$ -	$ 0	$ 0	$ 1	$ 2	$ 3	$ 4	$ 4	$ 7	$ 9	$ 11	$ 13	$ 16	$ 18	$ 20	$ 22	$ 27
Solar Photovoltaic Requirements Charge @ 0.000 ¢/k	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sub-Total	$ -	$ 1	$ 1	$ 4	$ 7	$ 11	$ 13	$ 14	$ 21	$ 28	$ 35	$ 42	$ 49	$ 56	$ 63	$ 70	$ 84
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
PTC/HPS Charge																	
All kWh @ $ 0.10001 /kWh	$ -	$ 5	$ 10	$ 25	$ 50	$ 75	$ 95	$ 100	$ 150	$ 200	$ 250	$ 300	$ 350	$ 400	$ 450	$ 500	$ 600
Sub Total	$ 12	$ 20	$ 28	$ 52	$ 92	$ 133	$ 165	$ 173	$ 254	$ 334	$ 415	$ 496	$ 577	$ 657	$ 738	$ 819	$ 980
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Bill	**$ 12**	**$ 20**	**$ 28**	**$ 52**	**$ 92**	**$ 133**	**$ 165**	**$ 173**	**$ 254**	**$ 334**	**$ 415**	**$ 496**	**$ 577**	**$ 657**	**$ 738**	**$ 819**	**$ 980**
% Increase	**-75.9%**	**-63.7%**	**-54.0%**	**-34.0%**	**-15.7%**	**-5.4%**	**0.0%**	**1.2%**	**9.1%**	**13.7%**	**16.7%**	**18.8%**	**20.4%**	**21.6%**	**22.6%**	**23.4%**	**24.6%**

West Penn Rate District
COMPARISON BETWEEN PROPOSED AND COST OF SERVICE RATES
RATE GS-V

	ENERGY USAGE																		
All kWh	0	50	100	250	500	750	900	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	6,000
Total Energy Usage	0	50	100	250	500	750	900	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	6,000
Total Proposed Bill	$ 11.50	$ 19.58	$ 27.65	$ 51.88	$ 92.26	$ 132.64	$ 156.87	$ 173.03	$ 253.79	$ 334.55	$ 415.31	$ 496.08	$ 576.84	$ 657.60	$ 738.37	$ 819.13	$ 980.65
Total Cost of Service Bill	47.78	53.94	60.10	78.59	109.40	140.22	158.70	171.03	232.65	294.28	355.90	417.53	479.15	540.77	602.40	664.02	787.27
Increase ($)	$ (36.28)	$ (34.37)	$ (32.45)	$ (26.71)	$ (17.14)	$ (7.57)	$ (1.83)	$ 2.00	$ 21.14	$ 40.27	$ 59.41	$ 78.55	$ 97.69	$ 116.83	$ 135.97	$ 155.11	$ 193.38
Increase (%)	-75.93%	-63.71%	-53.99%	-33.99%	-15.67%	-5.40%	-1.15%	1.17%	9.08%	13.69%	16.69%	18.81%	20.39%	21.60%	22.57%	23.36%	24.56%
UNBUNDLED RATES - COST OF SERVICE BASED																	
Distribution																	
Distribution Charge @ $47.78	$ 47.78	$ 47.78	$ 47.78	$ 47.78	$ 47.78	$ 47.78	$ 47.78	$ 47.78	$ 47.78	$ 47.78	$ 47.78	$ 47.78	$ 47.78	$ 47.78	$ 47.78	$ 47.78	$ 47.78
All kWh @ 0.919 ¢/kWh	$ -	$ 0	$ 1	$ 2	$ 5	$ 7	$ 8	$ 9	$ 14	$ 18	$ 23	$ 28	$ 32	$ 37	$ 41	$ 46	$ 55
Sub-Total	$ 48	$ 48	$ 49	$ 50	$ 52	$ 55	$ 56	$ 57	$ 62	$ 66	$ 71	$ 75	$ 80	$ 85	$ 89	$ 94	$ 103
Riders																	
Universal Service Charge @ 0.795 ¢/kWh	$ -	$ 0	$ 1	$ 2	$ 4	$ 6	$ 7	$ 8	$ 12	$ 16	$ 20	$ 24	$ 28	$ 32	$ 36	$ 40	$ 48
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Phase IV Energy Efficiency Charge @ 0.167 ¢/kWh	$ -	$ 0	$ 0	$ 0	$ 1	$ 1	$ 2	$ 2	$ 3	$ 3	$ 4	$ 5	$ 6	$ 7	$ 8	$ 8	$ 10
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Default Service Support Charge @ 0.443 ¢/kWh	$ -	$ 0	$ 0	$ 1	$ 2	$ 3	$ 4	$ 4	$ 7	$ 9	$ 11	$ 13	$ 16	$ 18	$ 20	$ 22	$ 27
Solar Photovoltaic Requirements Charge @ 0.000 ¢/kW	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sub-Total	$ -	$ 1	$ 1	$ 4	$ 7	$ 11	$ 13	$ 14	$ 21	$ 28	$ 35	$ 42	$ 49	$ 56	$ 63	$ 70	$ 84
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
PTC/HPS Charge																	
All kWh @ $ 0.10001 /kWh	$ -	$ 5	$ 10	$ 25	$ 50	$ 75	$ 90	$ 100	$ 150	$ 200	$ 250	$ 300	$ 350	$ 400	$ 450	$ 500	$ 600
Sub Total	$ 48	$ 54	$ 60	$ 79	$ 109	$ 140	$ 159	$ 171	$ 233	$ 294	$ 356	$ 418	$ 479	$ 541	$ 602	$ 664	$ 787
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Bill	**$ 48**	**$ 54**	**$ 60**	**$ 79**	**$ 109**	**$ 140**	**$ 159**	**$ 171**	**$ 233**	**$ 294**	**$ 356**	**$ 418**	**$ 479**	**$ 541**	**$ 602**	**$ 664**	**$ 787**
UNBUNDLED RATES - PROPOSED																	
Distribution																	
Distribution Charge @ $11.50	$ 12	$ 12	$ 12	$ 12	$ 12	$ 12	$ 12	$ 12	$ 12	$ 12	$ 12	$ 12	$ 12	$ 12	$ 12	$ 12	$ 12
All kWh @ 4.747 ¢/kWh	$ -	$ 2	$ 5	$ 12	$ 24	$ 36	$ 43	$ 47	$ 71	$ 95	$ 119	$ 142	$ 166	$ 190	$ 214	$ 237	$ 285
Sub-Total	$ 12	$ 14	$ 16	$ 23	$ 35	$ 47	$ 54	$ 59	$ 83	$ 106	$ 130	$ 154	$ 178	$ 201	$ 225	$ 249	$ 296
Riders																	
Universal Service Charge @ 0.795 ¢/kWh	$ -	$ 0	$ 1	$ 2	$ 4	$ 6	$ 7	$ 8	$ 12	$ 16	$ 20	$ 24	$ 28	$ 32	$ 36	$ 40	$ 48
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Phase IV Energy Efficiency Charge @ 0.167 ¢/kWh	$ -	$ 0	$ 0	$ 0	$ 1	$ 1	$ 2	$ 2	$ 3	$ 3	$ 4	$ 5	$ 6	$ 7	$ 8	$ 8	$ 10
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Default Service Support Charge @ 0.443 ¢/kWh	$ -	$ 0	$ 0	$ 1	$ 2	$ 3	$ 4	$ 4	$ 7	$ 9	$ 11	$ 13	$ 16	$ 18	$ 20	$ 22	$ 27
Solar Photovoltaic Requirements Charge @ 0.000 ¢/kW	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sub-Total	$ -	$ 1	$ 1	$ 4	$ 7	$ 11	$ 13	$ 14	$ 21	$ 28	$ 35	$ 42	$ 49	$ 56	$ 63	$ 70	$ 84
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
PTC/HPS Charge																	
All kWh @ $ 0.10001 /kWh	$ -	$ 5	$ 10	$ 25	$ 50	$ 75	$ 90	$ 100	$ 150	$ 200	$ 250	$ 300	$ 350	$ 400	$ 450	$ 500	$ 600
Sub Total	$ 12	$ 20	$ 28	$ 52	$ 92	$ 133	$ 157	$ 173	$ 254	$ 335	$ 415	$ 496	$ 577	$ 658	$ 738	$ 819	$ 981
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Bill	**$ 12**	**$ 20**	**$ 28**	**$ 52**	**$ 92**	**$ 133**	**$ 157**	**$ 173**	**$ 254**	**$ 335**	**$ 415**	**$ 496**	**$ 577**	**$ 658**	**$ 738**	**$ 819**	**$ 981**
% Increase	**-75.9%**	**-63.7%**	**-54.0%**	**-34.0%**	**-15.7%**	**-5.4%**	**-1.2%**	**1.2%**	**9.1%**	**13.7%**	**16.7%**	**18.8%**	**20.4%**	**21.6%**	**22.6%**	**23.4%**	**24.6%**

West Penn Rate District
COMPARISON BETWEEN PROPOSED AND COST OF SERVICE RATES
RATE GS - SMALL - SINGLE PHASE
At Average Levels of kWh Use

KW Demand																			
Total kW	0	1	1	1	1	1	1	1	3	3	3	3	3	5	5	5	5		
Hrs Use	0	100	200	300	400	500	600	730	100	200	300	400	500	100	200	300	500		
ENERGY USAGE																			
Monthly Energy Usage	0	100	200	300	400	500	600	730	300	600	900	1,200	1,500	500	1,000	1,500	2,500		
Total Energy Usage	0	100	200	300	400	500	600	730	300	600	900	1,200	1,500	500	1,000	1,500	2,500		
Total Proposed Bill	$ 14.40	$ 31.11	$ 47.82	$ 64.53	$ 81.24	$ 97.94	$ 114.65	$ 136.38	$ 64.53	$ 114.65	$ 164.78	$ 214.91	$ 265.04	$ 97.94	$ 181.49	$ 265.04	$ 432.13		
Total Cost of Service Bill	46.90	59.33	71.76	84.18	96.61	109.04	121.46	137.62	84.18	121.46	158.75	196.03	233.31	109.04	171.17	233.31	357.58		
Increase ($)	$ (32.50)	$ (28.22)	$ (23.94)	$ (19.66)	$ (15.37)	$ (11.09)	$ (6.81)	$ (1.24)	$ (19.66)	$ (6.81)	$ 6.04	$ 18.88	$ 31.73	$ (11.09)	$ 10.32	$ 31.73	$ 74.55		
Increase (%)	-69.30%	-47.57%	-33.36%	-23.35%	-15.91%	-10.17%	-5.61%	-0.90%	-23.35%	-5.61%	3.80%	9.63%	13.60%	-10.17%	6.03%	13.60%	20.85%		
UNBUNDLED RATES - COST OF SERVICE BASED																			
Distribution																			
Distribution Charge @ $46.90	$ 47	$ 47	$ 47	$ 47	$ 47	$ 47	$ 47	$ 47	$ 47	$ 47	$ 47	$ 47	$ 47	$ 47	$ 47	$ 47	$ 47		
All kWh @ 1.055 ¢/kWh	$ -	$ 1	$ 2	$ 3	$ 4	$ 5	$ 6	$ 8	$ 3	$ 6	$ 9	$ 13	$ 16	$ 5	$ 11	$ 16	$ 26		
Sub-Total	$ 47	$ 48	$ 49	$ 50	$ 51	$ 52	$ 53	$ 55	$ 50	$ 53	$ 56	$ 60	$ 63	$ 52	$ 57	$ 63	$ 73		
Riders																			
Phase IV Energy Efficiency Charge @ 0.167 ¢/kWh	$ -	$ 0	$ 0	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 2	$ 2	$ 3	$ 1	$ 2	$ 3	$ 4		
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Default Service Support Charge @ 0.182 ¢/kWh	$ -	$ 0	$ 0	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 2	$ 2	$ 3	$ 1	$ 2	$ 3	$ 5		
Solar Photovoltaic Requirements Charge @ 0.000 ¢/kV	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Sub-Total	$ -	$ 0	$ 1	$ 1	$ 1	$ 2	$ 2	$ 3	$ 1	$ 2	$ 3	$ 4	$ 5	$ 2	$ 3	$ 5	$ 9		
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
PTC/HPS Charge																			
All kWh @ $ 0.11023 /kWh	$ -	$ 11	$ 22	$ 33	$ 44	$ 55	$ 66	$ 80	$ 33	$ 66	$ 99	$ 132	$ 165	$ 55	$ 110	$ 165	$ 276		
Sub Total	$ 47	$ 59	$ 72	$ 84	$ 97	$ 109	$ 121	$ 138	$ 84	$ 121	$ 159	$ 196	$ 233	$ 109	$ 171	$ 233	$ 358		
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Total Bill	**$ 47**	**$ 59**	**$ 72**	**$ 84**	**$ 97**	**$ 109**	**$ 121**	**$ 138**	**$ 84**	**$ 121**	**$ 159**	**$ 196**	**$ 233**	**$ 109**	**$ 171**	**$ 233**	**$ 358**		
UNBUNDLED RATES - PROPOSED																			
Distribution																			
Distribution Charge @ $14.40	$ 14	$ 14	$ 14	$ 14	$ 14	$ 14	$ 14	$ 14	$ 14	$ 14	$ 14	$ 14	$ 14	$ 14	$ 14	$ 14	$ 14		
All kWh @ 5.337 ¢/kWh	$ -	$ 5	$ 11	$ 16	$ 21	$ 27	$ 32	$ 39	$ 16	$ 32	$ 48	$ 64	$ 80	$ 27	$ 53	$ 80	$ 133		
Sub-Total	$ 14	$ 20	$ 25	$ 30	$ 36	$ 41	$ 46	$ 53	$ 30	$ 46	$ 62	$ 78	$ 94	$ 41	$ 68	$ 94	$ 148		
Riders																			
Phase IV Energy Efficiency Charge @ 0.167 ¢/kWh	$ -	$ 0	$ 0	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 2	$ 2	$ 3	$ 1	$ 2	$ 3	$ 4		
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Default Service Support Charge @ 0.182 ¢/kWh	$ -	$ 0	$ 0	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 2	$ 2	$ 3	$ 1	$ 2	$ 3	$ 5		
Solar Photovoltaic Requirements Charge @ 0.000 ¢/kV	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Sub-Total	$ -	$ 0	$ 1	$ 1	$ 1	$ 2	$ 2	$ 3	$ 1	$ 2	$ 3	$ 4	$ 5	$ 2	$ 3	$ 5	$ 9		
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
PTC/HPS Charge																			
All kWh @ $ 0.11023 /kWh	$ -	$ 11	$ 22	$ 33	$ 44	$ 55	$ 66	$ 80	$ 33	$ 66	$ 99	$ 132	$ 165	$ 55	$ 110	$ 165	$ 276		
Sub Total	$ 14	$ 31	$ 48	$ 65	$ 81	$ 98	$ 115	$ 136	$ 65	$ 115	$ 165	$ 215	$ 265	$ 98	$ 181	$ 265	$ 432		
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Total Bill	**$ 14**	**$ 31**	**$ 48**	**$ 65**	**$ 81**	**$ 98**	**$ 115**	**$ 136**	**$ 65**	**$ 115**	**$ 165**	**$ 215**	**$ 265**	**$ 98**	**$ 181**	**$ 265**	**$ 432**		
% Increase	**-69.3%**	**-47.6%**	**-33.4%**	**-23.4%**	**-15.9%**	**-10.2%**	**-5.6%**	**-0.9%**	**-23.4%**	**-5.6%**	**3.8%**	**9.6%**	**13.6%**	**-10.2%**	**6.0%**	**13.6%**	**20.8%**		

West Penn Rate District
COMPARISON BETWEEN PROPOSED AND COST OF SERVICE RATES
RATE GS MEDIUM - SINGLE PHASE
With Demands 10 - 20 KW
At Average Levels of kWh Use

KW Demand																		
Total kW	0	10	10	10	10	10	10	10	10	20	20	20	20	20	20	20	20	20
Hrs Use	0	100	200	300	400	500	600	730	900	100	200	300	400	500	600	730	900	
REACTIVE DEMAND																		
rkVA	0	3	3	3	3	3	3	3	3	7	7	7	7	7	7	7	7	
ENERGY USAGE																		
Monthly Energy Usage	0	1,000	2,000	3,000	4,000	5,000	6,000	7,300	9,000	2,000	4,000	6,000	8,000	10,000	12,000	14,600	18,000	
Total Energy Usage	0	1,000	2,000	3,000	4,000	5,000	6,000	7,300	9,000	2,000	4,000	6,000	8,000	10,000	12,000	14,600	18,000	
Total Proposed Bill	$ 25.90	$ 184.35	$ 303.50	$ 422.65	$ 541.80	$ 660.95	$ 780.10	$ 935.00	$ 1,137.55	$ 342.81	$ 581.10	$ 819.40	$ 1,057.70	$ 1,296.00	$ 1,534.30	$ 1,844.09	$ 2,249.20	
Total Cost of Service Bill	68.13	204.76	321.23	437.71	554.19	670.67	787.15	938.57	1,136.58	341.38	574.34	807.29	1,040.25	1,273.21	1,506.16	1,809.01	2,205.03	
Increase ($)	$ (42.23)	$ (20.40)	$ (17.73)	$ (15.06)	$ (12.39)	$ (9.72)	$ (7.05)	$ (3.57)	$ 0.97	$ 1.43	$ 6.77	$ 12.11	$ 17.45	$ 22.79	$ 28.14	$ 35.08	$ 44.16	
Increase (%)	-61.98%	-9.96%	-5.52%	-3.44%	-2.24%	-1.45%	-0.90%	-0.38%	0.09%	0.42%	1.18%	1.50%	1.68%	1.79%	1.87%	1.94%	2.00%	
UNBUNDLED RATES - COST OF SERVICE BASED																		
Distribution																		
Distribution Charge @ $68.13	$ 68	$ 68	$ 68	$ 68	$ 68	$ 68	$ 68	$ 68	$ 68	$ 68	$ 68	$ 68	$ 68	$ 68	$ 68	$ 68	$ 68	
All kW @ $1.97/kW	$ -	$ 20	$ 20	$ 20	$ 20	$ 20	$ 20	$ 20	$ 20	$ 39	$ 39	$ 39	$ 39	$ 39	$ 39	$ 39	$ 39	
All kWh @ 0.281 ¢/kWh	$ -	$ 3	$ 6	$ 8	$ 11	$ 14	$ 17	$ 21	$ 25	$ 6	$ 11	$ 17	$ 22	$ 28	$ 34	$ 41	$ 51	
All rkVA @ $0.13 /rkVA	$ -	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	
Sub-Total	$ 68	$ 91	$ 94	$ 97	$ 100	$ 102	$ 105	$ 109	$ 114	$ 114	$ 120	$ 125	$ 131	$ 137	$ 142	$ 149	$ 159	
Riders																		
Phase IV Energy Efficiency Charge @ 0.167 ¢/kWh	$ -	$ 2	$ 3	$ 5	$ 7	$ 8	$ 10	$ 12	$ 15	$ 3	$ 7	$ 10	$ 13	$ 17	$ 20	$ 24	$ 30	
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Default Service Support Charge @ 0.177 ¢/kWh	$ -	$ 2	$ 4	$ 5	$ 7	$ 9	$ 11	$ 13	$ 16	$ 4	$ 7	$ 11	$ 14	$ 18	$ 21	$ 26	$ 32	
Solar Photovoltaic Requirements Charge @ 0.000 ¢/kV	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Sub-Total	$ -	$ 3	$ 7	$ 10	$ 14	$ 17	$ 21	$ 25	$ 31	$ 7	$ 14	$ 21	$ 28	$ 34	$ 41	$ 50	$ 62	
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
PTC/HPS Charge																		
All kWh @ $ 0.11023 /kWh	$ -	$ 110	$ 220	$ 331	$ 441	$ 551	$ 661	$ 805	$ 992	$ 220	$ 441	$ 661	$ 882	$ 1,102	$ 1,323	$ 1,609	$ 1,984	
Sub Total	$ 68	$ 205	$ 321	$ 438	$ 554	$ 671	$ 787	$ 939	$ 1,137	$ 341	$ 574	$ 807	$ 1,040	$ 1,273	$ 1,506	$ 1,809	$ 2,205	
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Total Bill	**$ 68**	**$ 205**	**$ 321**	**$ 438**	**$ 554**	**$ 671**	**$ 787**	**$ 939**	**$ 1,137**	**$ 341**	**$ 574**	**$ 807**	**$ 1,040**	**$ 1,273**	**$ 1,506**	**$ 1,809**	**$ 2,205**	
UNBUNDLED RATES - PROPOSED																		
Distribution																		
Distribution Charge @ $25.90	$ 26	$ 26	$ 26	$ 26	$ 26	$ 26	$ 26	$ 26	$ 26	$ 26	$ 26	$ 26	$ 26	$ 26	$ 26	$ 26	$ 26	
All kW @ $3.85/kW	$ -	$ 38	$ 38	$ 38	$ 38	$ 38	$ 38	$ 38	$ 38	$ 77	$ 77	$ 77	$ 77	$ 77	$ 77	$ 77	$ 77	
All kWh @ 0.548 ¢/kWh	$ -	$ 5	$ 11	$ 16	$ 22	$ 27	$ 33	$ 40	$ 49	$ 11	$ 22	$ 33	$ 44	$ 55	$ 66	$ 80	$ 99	
All rkVA @ $0.25 /rkVA	$ -	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	
Sub-Total	$ 26	$ 71	$ 76	$ 82	$ 87	$ 93	$ 98	$ 105	$ 115	$ 115	$ 126	$ 137	$ 148	$ 159	$ 170	$ 185	$ 203	
Riders																		
Phase IV Energy Efficiency Charge @ 0.167 ¢/kWh	$ -	$ 2	$ 3	$ 5	$ 7	$ 8	$ 10	$ 12	$ 15	$ 3	$ 7	$ 10	$ 13	$ 17	$ 20	$ 24	$ 30	
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Default Service Support Charge @ 0.177 ¢/kWh	$ -	$ 2	$ 4	$ 5	$ 7	$ 9	$ 11	$ 13	$ 16	$ 4	$ 7	$ 11	$ 14	$ 18	$ 21	$ 26	$ 32	
Solar Photovoltaic Requirements Charge @ 0.000 ¢/kV	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Sub-Total	$ -	$ 3	$ 7	$ 10	$ 14	$ 17	$ 21	$ 25	$ 31	$ 7	$ 14	$ 21	$ 28	$ 34	$ 41	$ 50	$ 62	
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
PTC/HPS Charge																		
All kWh @ $ 0.11023 /kWh	$ -	$ 110	$ 220	$ 331	$ 441	$ 551	$ 661	$ 805	$ 992	$ 220	$ 441	$ 661	$ 882	$ 1,102	$ 1,323	$ 1,609	$ 1,984	
Sub Total	$ 26	$ 184	$ 304	$ 423	$ 542	$ 661	$ 780	$ 935	$ 1,138	$ 343	$ 581	$ 819	$ 1,058	$ 1,296	$ 1,534	$ 1,844	$ 2,249	
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Total Bill	**$ 26**	**$ 184**	**$ 304**	**$ 423**	**$ 542**	**$ 661**	**$ 780**	**$ 935**	**$ 1,138**	**$ 343**	**$ 581**	**$ 819**	**$ 1,058**	**$ 1,296**	**$ 1,534**	**$ 1,844**	**$ 2,249**	
% Increase	**-61.98%**	**-9.96%**	**-5.52%**	**-3.44%**	**-2.24%**	**-1.45%**	**-0.90%**	**-0.38%**	**0.09%**	**0.42%**	**1.18%**	**1.50%**	**1.68%**	**1.79%**	**1.87%**	**1.94%**	**2.00%**	

West Penn Rate District
COMPARISON BETWEEN PROPOSED AND COST OF SERVICE RATES
RATE GS - LARGE
With Demands of 1,500 - 3,000 KW
At Average Levels of kWh Use

KW Demand																		
Total kW	1,500	1,500	1,500	1,500	1,500	2,000	2,000	2,000	2,000	2,500	2,500	2,500	2,500	3,000	3,000	3,000	3,000	
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730	
REACTIVE DEMAND																		
rkVA	743	743	743	743	743	991	991	991	991	1,238	1,238	1,238	1,238	1,486	1,486	1,486	1,486	
ENERGY USAGE																		
Monthly Energy Usage	0	150,000	450,000	750,000	1,095,000	200,000	600,000	1,000,000	1,460,000	250,000	750,000	1,250,000	1,825,000	300,000	900,000	1,500,000	2,190,000	
Total Energy Usage	0	150,000	450,000	750,000	1,095,000	200,000	600,000	1,000,000	1,460,000	250,000	750,000	1,250,000	1,825,000	300,000	900,000	1,500,000	2,190,000	
Total Proposed Bill	$ 10,618.22	$ 20,215.22	$ 39,409.22	$ 58,603.22	$ 80,676.32	$ 26,888.19	$ 52,480.19	$ 78,072.19	$ 107,502.99	$ 33,561.17	$ 65,551.17	$ 97,541.17	$ 134,329.67	$ 40,234.15	$ 78,622.15	$ 117,010.15	$ 161,156.35	
Total Cost of Service Bill	6,990.34	16,587.34	35,781.34	54,975.34	77,048.44	21,950.62	47,542.62	73,134.62	102,565.42	27,313.90	59,303.90	91,293.90	128,082.40	32,677.18	71,065.18	109,453.18	153,599.38	
Increase ($)	$ 3,627.88	$ 3,627.88	$ 3,627.88	$ 3,627.88	$ 3,627.88	$ 4,937.57	$ 4,937.57	$ 4,937.57	$ 4,937.57	$ 6,247.27	$ 6,247.27	$ 6,247.27	$ 6,247.27	$ 7,556.96	$ 7,556.96	$ 7,556.96	$ 7,556.96	
Increase (%)	51.90%	21.87%	10.14%	6.60%	4.71%	22.49%	10.39%	6.75%	4.81%	22.87%	10.53%	6.84%	4.88%	23.13%	10.63%	6.90%	4.92%	
UNBUNDLED RATES - COST OF SERVICE BASED																		
Distribution																		
Distribution Charge @ $497.50	$ 497	$ 497	$ 497	$ 497	$ 497	$ 497	$ 497	$ 497	$ 497	$ 497	$ 497	$ 497	$ 497	$ 497	$ 497	$ 497	$ 497	
All kW @ $2.81/kW	$ 4,213	$ 4,213	$ 4,213	$ 4,213	$ 4,213	$ 5,618	$ 5,618	$ 5,618	$ 5,618	$ 7,022	$ 7,022	$ 7,022	$ 7,022	$ 8,426	$ 8,426	$ 8,426	$ 8,426	
All rkVA @$ 0.13 /rkVA	$ 94	$ 94	$ 94	$ 94	$ 94	$ 126	$ 126	$ 126	$ 126	$ 157	$ 157	$ 157	$ 157	$ 188	$ 188	$ 188	$ 188	
Sub-Total	$ 4,805	$ 4,805	$ 4,805	$ 4,805	$ 4,805	$ 6,241	$ 6,241	$ 6,241	$ 6,241	$ 7,676	$ 7,676	$ 7,676	$ 7,676	$ 9,112	$ 9,112	$ 9,112	$ 9,112	
Riders																		
Phase IV Energy Efficiency Charge @ $ 0.22 /kW PLC	$ 330	$ 330	$ 330	$ 330	$ 330	$ 440	$ 440	$ 440	$ 440	$ 550	$ 550	$ 550	$ 550	$ 660	$ 660	$ 660	$ 660	
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Default Service Support Charge @$ 1.237 /kW NSPL	$ 1,856	$ 1,856	$ 1,856	$ 1,856	$ 1,856	$ 2,474	$ 2,474	$ 2,474	$ 2,474	$ 3,093	$ 3,093	$ 3,093	$ 3,093	$ 3,711	$ 3,711	$ 3,711	$ 3,711	
Solar Photovoltaic Requirements Charge @ 0.000 ¢/kv	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Sub-Total	$ 2,186	$ 2,186	$ 2,186	$ 2,186	$ 2,186	$ 2,914	$ 2,914	$ 2,914	$ 2,914	$ 3,643	$ 3,643	$ 3,643	$ 3,643	$ 4,371	$ 4,371	$ 4,371	$ 4,371	
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
PTC/HPS Charge																		
All kWh @ $ 0.06398 /kWh	$ -	$ 9,597	$ 28,791	$ 47,985	$ 70,058	$ 12,796	$ 38,388	$ 63,980	$ 93,411	$ 15,995	$ 47,985	$ 79,975	$ 116,764	$ 19,194	$ 57,582	$ 95,970	$ 140,116	
Sub Total	$ 6,990.34	$ 16,587.34	$ 35,781.34	$ 54,975.34	$ 77,048.44	$ 21,950.62	$ 47,542.62	$ 73,134.62	$ 102,565.42	$ 27,313.90	$ 59,303.90	$ 91,293.90	$ 128,082.40	$ 32,677.18	$ 71,065.18	$ 109,453.18	$ 153,599.38	
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Total Bill	**$ 6,990.34**	**$ 16,587.34**	**$ 35,781.34**	**$ 54,975.34**	**$ 77,048.44**	**$ 21,950.62**	**$ 47,542.62**	**$ 73,134.62**	**$ 102,565.42**	**$ 27,313.90**	**$ 59,303.90**	**$ 91,293.90**	**$ 128,082.40**	**$ 32,677.18**	**$ 71,065.18**	**$ 109,453.18**	**$ 153,599.38**	
UNBUNDLED RATES - PROPOSED																		
Distribution																		
Distribution Charge @ $196.29	$ 196	$ 196	$ 196	$ 196	$ 196	$ 196	$ 196	$ 196	$ 196	$ 196	$ 196	$ 196	$ 196	$ 196	$ 196	$ 196	$ 196	
All kW @ $5.37/kW	$ 8,056	$ 8,056	$ 8,056	$ 8,056	$ 8,056	$ 10,742	$ 10,742	$ 10,742	$ 10,742	$ 13,427	$ 13,427	$ 13,427	$ 13,427	$ 16,113	$ 16,113	$ 16,113	$ 16,113	
All rkVA @$ 0.24 /rkVA	$ 180	$ 180	$ 180	$ 180	$ 180	$ 240	$ 240	$ 240	$ 240	$ 300	$ 300	$ 300	$ 300	$ 360	$ 360	$ 360	$ 360	
Sub-Total	$ 8,433	$ 8,433	$ 8,433	$ 8,433	$ 8,433	$ 11,178	$ 11,178	$ 11,178	$ 11,178	$ 13,924	$ 13,924	$ 13,924	$ 13,924	$ 16,669	$ 16,669	$ 16,669	$ 16,669	
Riders																		
Phase IV Energy Efficiency Charge @ $ 0.22 /kW PLC	$ 330	$ 330	$ 330	$ 330	$ 330	$ 440	$ 440	$ 440	$ 440	$ 550	$ 550	$ 550	$ 550	$ 660	$ 660	$ 660	$ 660	
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Default Service Support Charge @$ 1.237 /kW NSPL	$ 1,856	$ 1,856	$ 1,856	$ 1,856	$ 1,856	$ 2,474	$ 2,474	$ 2,474	$ 2,474	$ 3,093	$ 3,093	$ 3,093	$ 3,093	$ 3,711	$ 3,711	$ 3,711	$ 3,711	
Solar Photovoltaic Requirements Charge @ 0.000 ¢/kv	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Sub-Total	$ 2,186	$ 2,186	$ 2,186	$ 2,186	$ 2,186	$ 2,914	$ 2,914	$ 2,914	$ 2,914	$ 3,643	$ 3,643	$ 3,643	$ 3,643	$ 4,371	$ 4,371	$ 4,371	$ 4,371	
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
PTC/HPS Charge																		
All kWh @ $ 0.06398 /kWh	$ -	$ 9,597	$ 28,791	$ 47,985	$ 70,058	$ 12,796	$ 38,388	$ 63,980	$ 93,411	$ 15,995	$ 47,985	$ 79,975	$ 116,764	$ 19,194	$ 57,582	$ 95,970	$ 140,116	
Sub Total	$ 10,618.22	$ 20,215.22	$ 39,409.22	$ 58,603.22	$ 80,676.32	$ 26,888.19	$ 52,480.19	$ 78,072.19	$ 107,502.99	$ 33,561.17	$ 65,551.17	$ 97,541.17	$ 134,329.67	$ 40,234.15	$ 78,622.15	$ 117,010.15	$ 161,156.35	
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Total Bill	**$ 10,618.22**	**$ 20,215.22**	**$ 39,409.22**	**$ 58,603.22**	**$ 80,676.32**	**$ 26,888.19**	**$ 52,480.19**	**$ 78,072.19**	**$ 107,502.99**	**$ 33,561.17**	**$ 65,551.17**	**$ 97,541.17**	**$ 134,329.67**	**$ 40,234.15**	**$ 78,622.15**	**$ 117,010.15**	**$ 161,156.35**	
% Increase	**51.90%**	**21.87%**	**10.14%**	**6.60%**	**4.71%**	**22.49%**	**10.39%**	**6.75%**	**4.81%**	**22.87%**	**10.53%**	**6.84%**	**4.88%**	**23.13%**	**10.63%**	**6.90%**	**4.92%**	

West Penn Rate District
COMPARISON BETWEEN PROPOSED AND COST OF SERVICE RATES
RATE GP
With Demands of 1,500 - 3,000 KW
At Average Levels of kWh Use

KW Demand																		
Total kW	1,500	1,500	1,500	1,500	1,500	2,000	2,000	2,000	2,000	2,500	2,500	2,500	2,500	3,000	3,000	3,000	3,000	
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730	
REACTIVE DEMAND																		
rkVA	266	266	266	266	266	355	355	355	355	443	443	443	443	532	532	532	532	
ENERGY USAGE																		
Monthly Energy Usage	0	150,000	450,000	750,000	1,095,000	200,000	600,000	1,000,000	1,460,000	250,000	750,000	1,250,000	1,825,000	300,000	900,000	1,500,000	2,190,000	
Total Energy Usage	0	150,000	450,000	750,000	1,095,000	200,000	600,000	1,000,000	1,460,000	250,000	750,000	1,250,000	1,825,000	300,000	900,000	1,500,000	2,190,000	
Total Proposed Bill	$ 4,956.07	$ 14,553.07	$ 33,747.07	$ 52,941.07	$ 75,014.17	$ 18,937.50	$ 44,529.50	$ 70,121.50	$ 99,552.30	$ 23,321.94	$ 55,311.94	$ 87,301.94	$ 124,090.44	$ 27,706.38	$ 66,094.38	$ 104,482.38	$ 148,628.58	
Total Cost of Service Bill	4,900.19	14,497.19	33,691.19	52,885.19	74,958.29	19,021.18	44,613.18	70,205.18	99,635.98	23,545.17	55,535.17	87,525.17	124,313.67	28,069.15	66,457.15	104,845.15	148,991.35	
Increase ($)	$ 55.88	$ 55.88	$ 55.88	$ 55.88	$ 55.88	$ (83.67)	$ (83.67)	$ (83.67)	$ (83.67)	$ (223.22)	$ (223.22)	$ (223.22)	$ (223.22)	$ (362.77)	$ (362.77)	$ (362.77)	$ (362.77)	
Increase (%)	1.14%	0.39%	0.17%	0.11%	0.07%	-0.44%	-0.19%	-0.12%	-0.08%	-0.95%	-0.40%	-0.26%	-0.18%	-1.29%	-0.55%	-0.35%	-0.24%	
UNBUNDLED RATES - COST OF SERVICE BASED																		
Distribution																		
Distribution Charge @ $925.23	$ 925	$ 925	$ 925	$ 925	$ 925	$ 925	$ 925	$ 925	$ 925	$ 925	$ 925	$ 925	$ 925	$ 925	$ 925	$ 925	$ 925	
All kW @ $1.13/kW	$ 1,700	$ 1,700	$ 1,700	$ 1,700	$ 1,700	$ 2,267	$ 2,267	$ 2,267	$ 2,267	$ 2,834	$ 2,834	$ 2,834	$ 2,834	$ 3,401	$ 3,401	$ 3,401	$ 3,401	
All rkVA @$ 0.33 /rkVA	$ 89	$ 89	$ 89	$ 89	$ 89	$ 119	$ 119	$ 119	$ 119	$ 148	$ 148	$ 148	$ 148	$ 178	$ 178	$ 178	$ 178	
Sub-Total	$ 2,715	$ 2,715	$ 2,715	$ 2,715	$ 2,715	$ 3,311	$ 3,311	$ 3,311	$ 3,311	$ 3,908	$ 3,908	$ 3,908	$ 3,908	$ 4,504	$ 4,504	$ 4,504	$ 4,504	
Riders																		
Phase IV Energy Efficiency Charge @ $ 0.22 /kW PLC	$ 330	$ 330	$ 330	$ 330	$ 330	$ 440	$ 440	$ 440	$ 440	$ 550	$ 550	$ 550	$ 550	$ 660	$ 660	$ 660	$ 660	
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Default Service Support Charge @$ 1.237 /kW NSPL	$ 1,856	$ 1,856	$ 1,856	$ 1,856	$ 1,856	$ 2,474	$ 2,474	$ 2,474	$ 2,474	$ 3,093	$ 3,093	$ 3,093	$ 3,093	$ 3,711	$ 3,711	$ 3,711	$ 3,711	
Solar Photovoltaic Requirements Charge @ 0.000 ¢/kv	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Sub-Total	$ 2,186	$ 2,186	$ 2,186	$ 2,186	$ 2,186	$ 2,914	$ 2,914	$ 2,914	$ 2,914	$ 3,643	$ 3,643	$ 3,643	$ 3,643	$ 4,371	$ 4,371	$ 4,371	$ 4,371	
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
PTC/HPS Charge																		
All kWh @ $ 0.06398 /kWh	$ -	$ 9,597	$ 28,791	$ 47,985	$ 70,058	$ 12,796	$ 38,388	$ 63,980	$ 93,411	$ 15,995	$ 47,985	$ 79,975	$ 116,764	$ 19,194	$ 57,582	$ 95,970	$ 140,116	
Sub Total	$ 4,900.19	$ 14,497.19	$ 33,691.19	$ 52,885.19	$ 74,958.29	$ 19,021.18	$ 44,613.18	$ 70,205.18	$ 99,635.98	$ 23,545.17	$ 55,535.17	$ 87,525.17	$ 124,313.67	$ 28,069.15	$ 66,457.15	$ 104,845.15	$ 148,991.35	
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Total Bill	**$ 4,900.19**	**$ 14,497.19**	**$ 33,691.19**	**$ 52,885.19**	**$ 74,958.29**	**$ 19,021.18**	**$ 44,613.18**	**$ 70,205.18**	**$ 99,635.98**	**$ 23,545.17**	**$ 55,535.17**	**$ 87,525.17**	**$ 124,313.67**	**$ 28,069.15**	**$ 66,457.15**	**$ 104,845.15**	**$ 148,991.35**	
UNBUNDLED RATES - PROPOSED																		
Distribution																		
Distribution Charge @ $1,399.76	$ 1,400	$ 1,400	$ 1,400	$ 1,400	$ 1,400	$ 1,400	$ 1,400	$ 1,400	$ 1,400	$ 1,400	$ 1,400	$ 1,400	$ 1,400	$ 1,400	$ 1,400	$ 1,400	$ 1,400	
All kW @ $0.87/kW	$ 1,303	$ 1,303	$ 1,303	$ 1,303	$ 1,303	$ 1,737	$ 1,737	$ 1,737	$ 1,737	$ 2,171	$ 2,171	$ 2,171	$ 2,171	$ 2,605	$ 2,605	$ 2,605	$ 2,605	
All rkVA @$ 0.26 /rkVA	$ 68	$ 68	$ 68	$ 68	$ 68	$ 91	$ 91	$ 91	$ 91	$ 114	$ 114	$ 114	$ 114	$ 136	$ 136	$ 136	$ 136	
Sub-Total	$ 2,771	$ 2,771	$ 2,771	$ 2,771	$ 2,771	$ 3,228	$ 3,228	$ 3,228	$ 3,228	$ 3,684	$ 3,684	$ 3,684	$ 3,684	$ 4,141	$ 4,141	$ 4,141	$ 4,141	
Riders																		
Phase IV Energy Efficiency Charge @ $ 0.22 /kW PLC	$ 330	$ 330	$ 330	$ 330	$ 330	$ 440	$ 440	$ 440	$ 440	$ 550	$ 550	$ 550	$ 550	$ 660	$ 660	$ 660	$ 660	
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Default Service Support Charge @$ 1.237 /kW NSPL	$ 1,856	$ 1,856	$ 1,856	$ 1,856	$ 1,856	$ 2,474	$ 2,474	$ 2,474	$ 2,474	$ 3,093	$ 3,093	$ 3,093	$ 3,093	$ 3,711	$ 3,711	$ 3,711	$ 3,711	
Solar Photovoltaic Requirements Charge @ 0.000 ¢/kv	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Sub-Total	$ 2,186	$ 2,186	$ 2,186	$ 2,186	$ 2,186	$ 2,914	$ 2,914	$ 2,914	$ 2,914	$ 3,643	$ 3,643	$ 3,643	$ 3,643	$ 4,371	$ 4,371	$ 4,371	$ 4,371	
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
PTC/HPS Charge																		
All kWh @ $ 0.06398 /kWh	$ -	$ 9,597	$ 28,791	$ 47,985	$ 70,058	$ 12,796	$ 38,388	$ 63,980	$ 93,411	$ 15,995	$ 47,985	$ 79,975	$ 116,764	$ 19,194	$ 57,582	$ 95,970	$ 140,116	
Sub Total	$ 4,956.07	$ 14,553.07	$ 33,747.07	$ 52,941.07	$ 75,014.17	$ 18,937.50	$ 44,529.50	$ 70,121.50	$ 99,552.30	$ 23,321.94	$ 55,311.94	$ 87,301.94	$ 124,090.44	$ 27,706.38	$ 66,094.38	$ 104,482.38	$ 148,628.58	
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Total Bill	**$ 4,956.07**	**$ 14,553.07**	**$ 33,747.07**	**$ 52,941.07**	**$ 75,014.17**	**$ 18,937.50**	**$ 44,529.50**	**$ 70,121.50**	**$ 99,552.30**	**$ 23,321.94**	**$ 55,311.94**	**$ 87,301.94**	**$ 124,090.44**	**$ 27,706.38**	**$ 66,094.38**	**$ 104,482.38**	**$ 148,628.58**	
% Increase	**1.14%**	**0.39%**	**0.17%**	**0.11%**	**0.07%**	**-0.44%**	**-0.19%**	**-0.12%**	**-0.08%**	**-0.95%**	**-0.40%**	**-0.26%**	**-0.18%**	**-1.29%**	**-0.55%**	**-0.35%**	**-0.24%**	

FirstEnergy Pennsylvania Electric Company

Customer Component of

FERC Account 364 – POLES, TOWERS, AND FIXTURES

FERC Account 365 – OVERHEAD CONDUCTORS & DEVICES

FERC Account 367 – UNDERGROUND CONDUCTORS & DEVICES

FERC Account 368 – LINE TRANSFORMERS

Primary Customer/Secondary Customer Component of

FERC Account 364 – POLES, TOWERS, AND FIXTURES

FERC Account 365 – OVERHEAD CONDUCTORS & DEVICES

FERC Account 366 – UNDERGROUND CONDUIT

FERC Account 367 – UNDERGROUND CONDUCTORS & DEVICES

Streetlight Component of

FERC Account 364 – POLES, TOWERS, AND FIXTURES

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SCOPE

This report looks at two concepts, the allocation of certain distribution plant accounts to a customer cost (aka "minimum grid") or demand costs, here after referred to as the Customer Cost Study, and the allocation of certain distribution costs to customers served as primary voltage accounts. NARUC describes the basics of Customer Costs Studies in their publication "Electric Utility Cost Allocation Manual[1]," but the basics of these studies are to serve the purpose of allocating utility costs and/or asset values to different classes of customers.

Customer Cost Study

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

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

The costs of the distribution system are primarily impacted by demand and the number of customers, so this study serves the purpose of allocating utility costs and/or asset values to those two cost components[2]. The plant accounts considered in this study are:

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

Primary/Secondary Customer Cost Study

The primary/secondary customer cost study is aimed at determining the portion of the distribution assets that are used to serve primary voltage customers; for example, the distribution transformer, secondary conductor, and service conductor types of distribution plant are not used to serve these customers. Similarly some accounts have limited assets that are used to provide service to these primary service customers; the Primary/Secondary Customer Cost Study is designed to determine the extent of each of those accounts used by the Primary Voltage Customer[3]. The accounts considered in this study are:

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

[2] ibid, p. 21.

[3] ibid, p. 19.

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- FERC Account 364 – POLES, TOWERS, AND FIXTURES
- FERC Account 365 – OVERHEAD CONDUCTORS & DEVICES
- FERC Account 366 – UNDERGROUND CONDUIT
- FERC Account 367 – UNDERGROUND CONDUCTORS & DEVICES

DEFINTIONS AND TERMS

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

Company Computer Systems, Data and Processes

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

CCS

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

CREWS

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

GIS

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

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SAP

SAP[4] offers bundles of applications and services to enable companies to manage their businesses. These applications can include customer care systems (CCS), billing, financial, purchasing, inventory, and human resources functions.

Software Tools

SQL

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

Toad Data Point

Toad Data Point, by Quest Software Inc[6], a cross-platform, self-service, data-integration tool that simplifies data access, preparation and provisioning. FirstEnergy uses Toad Data Point for general SQL execution and Data Cleaning as it pertains to studies on large datasets.

Microsoft Excel

Excel, by Microsoft[7], is a general use spreadsheet application. The software has functions allowing calculations, graphing, and aggregating data through use of pivot tables.

External Data Sources

Handy-Whitman Index

The *Handy-Whitman Index of Public Utility Construction*[8] provides asset price indexes and the capital book value against a benchmark year. Handy-Whitman Index numbers serve as a yardstick to estimate the impact of fluctuations in the value of material and labor costs, allowing assets of a known age to be reflected in other years. Average prices and cost trends are used to develop the Handy-Whitman Index. This Index is commonly used by utilities and regulators in their calculations of rate base for rate cases and in their valuations of property for insurance purposes.

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[4] SAP, www.sap.com.

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

[6] Quest Software, https://www.quest.com/.

[7] Microsoft,www.microsoft.com.

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

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Electric Utility Cost Allocation Manual[9]

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

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

Pennsylvania Rate Case

Customer Component of

FERC Account 364 – POLES, TOWERS, AND FIXTURES

FERC Account 365 – OVERHEAD CONDUCTORS & DEVICES

FERC Account 367 – UNDERGROUND CONDUCTORS & DEVICES

FERC Account 368 – LINE TRANSFORMERS

Pennsylvania Rate Case

FERC Account 364 – POLES, TOWERS, AND FIXTURES

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

Assumptions and Method

- The Company's GIS was used to determine the number of wood distribution poles, by size and install year. In the analysis, these poles were replaced by the minimum size wood distribution poles that have seen common use within the study territory; 35-foot poles for those supporting primary conductors without joint use underbuild.
    - Poles without an install year were omitted
    - Poles with install years < 1912 were omitted
    - Only poles supporting primary conductor were included (i.e., street-light and secondary only poles were omitted).
    - Only poles where POLE_MAT in (D, L, M, N, P, R, W, Z) were considered … the other materials are fiberglass, steel, concrete, aluminum, etc. materials that are unlikely for "distribution" poles.
    - Only poles where HEIGHT in (25, 30, 35, 40, 45, 50, 55, 60, 65, 70, 75, 80, 85, 90, & 95) were considered, the other pole heights typically indicate either street-light only poles, i.e., HEIGHT in (12, 15, 16, 17, 20, 27) or may reflect erroneous data.
- The current installed cost for each size pole was obtained from CREWS, and trended by size to build a list of costs by pole length for each size wood pole.
- The install years were used to age the current costs for the actual size and minimum size transformers using Handy-Whitman indices, and extended by the number of poles in service for each year, then summed to develop the customer component for this plant account.
- The percentage of minimum size cost (Customer Cost), of the Total Plant Value was calculated as the portion represented by the cost of the minimum sized units, 35 foot poles, as previously defined. The percentage of the demand costs for the account is the remainder, after the customer cost component was removed.
- This study was repeated for each Operating Company.

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FERC Account 364 POLES, TOWERS, AND FIXTURES SPLIT OF PLANT					
Company	Total Plant Value	Customer Costs		Demand Costs	
		Percent	Value	Percent	Value
MetEd	$512,183,279[10]	72.12%	$369,383,502	27.88%	$142,799,777
Penelec	$648,422,522[11]	71.03%	$460,548,104	28.97%	$187,874,418
PennPower	$141,519,310[12]	77.62%	$109,846,594	22.38%	$31,672,716
West Penn Power	$388,698,332[13]	79.45%	$308,831,323	20.55%	$79,867,009

[10] Per Metropolitan Edison Company, FERC Form No. 1, Year/Period of Report, End of 2022/Q4, Account 364, Balance at End of Year, pg. 207.

[11] Per Pennsylvania Electric Company, FERC Form No. 1, Year/Period of Report, End of 2022/Q4, Account 364, Balance at End of Year, pg. 207.

[12] Per Pennsylvania Power Company, FERC Form No. 1, Year/Period of Report, End of 2022/Q4, Account 364, Balance at End of Year, pg. 207.

[13] Per West Penn Power Company, FERC Form No. 1, Year/Period of Report, End of 2022/Q4, Account 364, Balance at End of Year, pg. 207.

Pennsylvania Rate Case

FERC Account 365 - OVERHEAD CONDUCTORS AND DEVICES

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

Assumptions and Method

- The Company's GIS was used to determine the wire miles of overhead distribution primary distribution line conductors. The conductors were categorized into two sizes, large and small.
  - Conductors with a blank or unknown conductor type/size were omitted.
  - Conductor segments longer than 700 feet were omitted as likely being in error.
- The current installed cost for each category of primary line conductor was obtained and used to cost out the currently installed system, if rebuilt using one of those two sizes.
- The minimum grid cost was developed using only the cost of the smaller conductor.
- The percentage of minimum size cost (Customer Cost), of the Total Plant Value was calculated as the portion represented by the cost of the system, built with the minimum sized conductor.

FERC Account 365 OVERHEAD CONDUCTORS AND DEVICES SPLIT OF PLANT					
Company	Total Plant Value	Customer Costs		Demand Costs	
		Percent	Value	Percent	Value
MetEd	$797,168,745[14]	95.12%	$758,280,816	4.88%	$38,887,929
Penelec	$1,414,699,972[15]	94.78%	$1,340,840,718	5.22%	$73,889,254
PennPower	$245,096,672[16]	97.46%	$238,864,496	2.54%	$6,232,176
West Penn	$786,766,155[17]	97.92%	$770,409,114	2.08%	$16,357,041

[14] Per Metropolitan Edison Company, FERC Form No. 1, Year/Period of Report, End of 2022/Q4, Account 365, Balance at End of Year, pg. 207.

[15] Per Pennsylvania Electric Company, FERC Form No. 1, Year/Period of Report, End of 2022/Q4, Account 365, Balance at End of Year, pg. 207.

[16] Per Pennsylvania Power Company, FERC Form No. 1, Year/Period of Report, End of 2022/Q4, Account 365, Balance at End of Year, pg. 207.

[17] Per West Penn Power Company, FERC Form No. 1, Year/Period of Report, End of 2022/Q4, Account 365, Balance at End of Year, pg. 207.

Pennsylvania Rate Case

FERC Account 367 - UNDERGROUND CONDUCTORS AND DEVICES

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

Assumptions and Method

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

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FERC Account 367 UNDERGROUND CONDUCTORS AND DEVICES SPLIT OF PLANT					
Company	Total Plant Value	Customer Costs		Demand Costs	
		Percent	Value	Percent	Value
MetEd	$302,819,812[18]	93.18%	$282,165,404	6.82%	$20,654,408
Penelec	$217,609,595[19]	91.73%	$199,601,495	8.27%	$18,008,100
PennPower	$87,304,345[20]	92.0%	$80,313,804	8.0%	$6,990,541
West Penn Power	$208,111,184[21]	78.23%	$162,813,324	21.77%	$45,297,859

[18] Per Metropolitan Edison Company, FERC Form No. 1, Year/Period of Report, End of 2022/Q4, Account 367, Balance at End of Year, pg. 207.

[19] Per Pennsylvania Electric Company, FERC Form No. 1, Year/Period of Report, End of 2022/Q4, Account 367, Balance at End of Year, pg. 207.

[20] Per Pennsylvania Power Company, FERC Form No. 1, Year/Period of Report, End of 2022/Q4, Account 367, Balance at End of Year, pg. 207.

[21] Per West Penn Power Company, FERC Form No. 1, Year/Period of Report, End of 2022/Q4, Account 367, Balance at End of Year, pg. 207.

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FERC Account 368 - LINE TRANSFORMERS

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

Assumptions and Method

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

Pennsylvania Rate Case

FERC Account 368 LINE TRANSFOMERS SPLIT OF PLANT					
Company	Total Plant Value	Customer Costs		Demand Costs	
		Percent	Value	Percent	Value
MetEd	$473,624,742[22]	54.51%	$258,185,773	45.49%	$215,438,969
Penelec	$433,465,149[23]	75.77%	$328,435,914	24.23%	$105,029,235
PennPower	$125,055,206[24]	67.77%	$84,749,982	32.23%	$40,305,314
West Penn Power	$452,045,636[25]	81.49%	$368,367,496	18.51%	$83,678,140

[22] Per Metropolitan Edison Company, FERC Form No. 1, Year/Period of Report, End of 2022/Q4, Account 368, Balance at End of Year, pg. 207.

[23] Per Pennsylvania Electric Company, FERC Form No. 1, Year/Period of Report, End of 2022/Q4, Account 368, Balance at End of Year, pg. 207.

[24] Per Pennsylvania Power Company, FERC Form No. 1, Year/Period of Report, End of 2022/Q4, Account 368, Balance at End of Year, pg. 207.

[25] Per West Penn Power Company, FERC Form No. 1, Year/Period of Report, End of 2022/Q4, Account 368, Balance at End of Year, pg. 207.

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Primary Customer/Secondary Customer Component of

FERC Account 364 – POLES, TOWERS, AND FIXTURES

FERC Account 365 – OVERHEAD CONDUCTORS & DEVICES

FERC Account 366 – UNDERGROUND CONDUIT

FERC Account 367 – UNDERGROUND CONDUCTORS & DEVICES

Pennsylvania Rate Case

FERC Account 364 – POLES, TOWERS, AND FIXTURES

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

Assumptions and Method

Using data from the Company's GIS, the wood pole plant was separated by poles which have both primary and secondary attached facilities, poles with secondary attached facilities, poles with secondary attached facilities and wood poles with street-lighting facilities. To divide up the value of the account, the raw pole counts were calculated as well as a weighting based upon the cost to install a pole in today dollars, 2024.

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

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

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

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FERC Account 364 POLES, TOWERS, AND FIXTURES SPLIT OF PLANT					
Company	Total Plant Value	Primary Customers		Secondary and Street Light Customers	
		Percent	Value	Percent	Value
MetEd	$512,183,279[26]	5.4%	$27,883,140	94.6%	$484,300,139
Penelec	$648,422,522[27]	4.96%	$32,194,125	95.04%	$612,228,397
PennPower	$141,519,310[28]	3.7%	$5,304,933	96.3%	$136,214,377
West Penn Power	$388,698,332[29]	1.9%	$7,421,072	98.1%	$388,698,332

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

[26] Per Metropolitan Edison Company, FERC Form No. 1, Year/Period of Report, End of 2022/Q4, Account 364, Balance at End of Year, pg. 207.

[27] Per Pennsylvania Electric Company, FERC Form No. 1, Year/Period of Report, End of 2022/Q4, Account 364, Balance at End of Year, pg. 207.

[28] Per Pennsylvania Power Company, FERC Form No. 1, Year/Period of Report, End of 2022/Q4, Account 364, Balance at End of Year, pg. 207.

[29] Per West Penn Power Company, FERC Form No. 1, Year/Period of Report, End of 2022/Q4, Account 364, Balance at End of Year, pg. 207.

Pennsylvania Rate Case

FERC Account 365 – OVERHEAD CONDUCTORS & DEVICES

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

Assumptions and Method

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

The conductor length of unique primary conductor feet is obtained by obtaining the span length of each primary line segment and then, by segment, multiplying by the number of conductors (1-phase vs 3-phase), and summing to obtain the total primary conductor feet used to serve primary customers. The same process is used for determining the total conductor feet for all primary conductors in the system.

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

Pennsylvania Rate Case

FERC Account 365 OVERHEAD CONDUCTORS AND DEVICES SPLIT OF PLANT					
Company	Total Plant Value	Primary Customers		Secondary Customers	
		Percent	Value	Percent	Value
MetEd	$797,168,745[30]	5.24%	$41,771,523	94.76%	$755,397,222
Penelec	$1,414,699,972[31]	3.86%	$54,606,976	90.4%	$1,360,092,996
PennPower	$245,096,672[32]	5.56%	$13,619,464	94.44%	$231,477,208
West Penn Power	$786,766,155[33]	3.80%	$29,849,980	96.20%	$759,916,175

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

[30] Per Metropolitan Edison Company, FERC Form No. 1, Year/Period of Report, End of 2022/Q4, Account 365, Balance at End of Year, pg. 207.

[31] Per Pennsylvania Electric Company, FERC Form No. 1, Year/Period of Report, End of 2022/Q4, Account 365, Balance at End of Year, pg. 207.

[32] Per Pennsylvania Power Company, FERC Form No. 1, Year/Period of Report, End of 2022/Q4, Account 365, Balance at End of Year, pg. 207.

[33] Per West Penn Power Company, FERC Form No. 1, Year/Period of Report, End of 2022/Q4, Account 365, Balance at End of Year, pg. 207.

Pennsylvania Rate Case

FERC Account 366 – UNDERGROUND CONDUIT

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

Assumptions and Method

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

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

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

Pennsylvania Rate Case

FERC Account 366 UNDERGROUND CONDUIT SPLIT OF PLANT					
Company	Total Plant Value	Primary Customers		Secondary Customers	
		Percent	Value	Percent	Value
MetEd	$34,790,846[34]	3.92%	$1,362402	96.08%	$33,428,444
Penelec	$42,694,556[35]	3.13%	$1,337,284	96.87%	$41,357,272
PennPower	$8,088,308[36]	4.16%	$336,149	95.84%	$7,752,159
West Penn Power	$23,792,617[37]	2.89%	$686,450	94.9%	$23,106,167

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

[34] Per Metropolitan Edison Company, FERC Form No. 1, Year/Period of Report, End of 2022/Q4, Account 366, Balance at End of Year, pg. 207.

[35] Per Pennsylvania Electric Company, FERC Form No. 1, Year/Period of Report, End of 2022/Q4, Account 366, Balance at End of Year, pg. 207.

[36] Per Pennsylvania Power Company, FERC Form No. 1, Year/Period of Report, End of 2022/Q4, Account 366, Balance at End of Year, pg. 207.

[37] Per West Penn Power Company, FERC Form No. 1, Year/Period of Report, End of 2022/Q4, Account 366, Balance at End of Year, pg. 207.

Pennsylvania Rate Case

FERC Account 367 – UNDERGROUND CONDUCTORS & DEVICES

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

Assumptions and Method

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

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

The conductor length of unique primary conductor feet is obtained by obtaining the span length of each primary line segment and then, by segment, multiplying by the number of conductors (1-phase vs 3-phase), and summing to obtain the total primary conductor feet used to serve primary customers. The same process is used for determining the total conductor feet for all primary conductors in the system.

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

Pennsylvania Rate Case

FERC Account 367 UNDERGROUND CONDUCTORS AND DEVICES SPLIT OF PLANT					
Company	Total Plant Value	Primary Customers		Secondary Customers	
		Percent	Value	Percent	Value
MetEd	$302,819,812[38]	0.288%	$870,636	99.712%	$301,949,176
Penelec	$217,609,595[39]	0.738%	$1,605,060	99.26%	$216,004,535
PennPower	$87,304,345[40]	1.32%	$1,152,242	98.68%	$86,152,103
West Penn Power	$208,111,184[41]	1.46%	$3,033,505	98.54%	$205,077,678

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

[38] Per Metropolitan Edison Company, FERC Form No. 1, Year/Period of Report, End of 2022/Q4, Account 367, Balance at End of Year, pg. 207.

[39] Per Pennsylvania Electric Company, FERC Form No. 1, Year/Period of Report, End of 2022/Q4, Account 367, Balance at End of Year, pg. 207.

[40] Per Pennsylvania Power Company, FERC Form No. 1, Year/Period of Report, End of 2022/Q4, Account 367, Balance at End of Year, pg. 207.

[41] Per West Penn Power Company, FERC Form No. 1, Year/Period of Report, End of 2022/Q4, Account 367, Balance at End of Year, pg. 207.

Pennsylvania Rate Case

Streetlight Component of

FERC Account 364 – POLES, TOWERS, AND FIXTURES

Pennsylvania Rate Case

FERC Account 364 – POLES, TOWERS, AND FIXTURES

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

Assumptions and Method

- The Company's GIS was used to determine the number of street lights on distribution poles, by size and install year of the pole.
  - The count of poles does not identify if the pole is used for anything other than streetlights. (i.e. distribution primary or secondary conductors)
  - Streetlights attached to joint use poles were not included.
  - Poles taller than 55 feet were excluded from this study.
- The current installed cost for each size pole was obtained from CREWS, and trended by size to build a list of costs by pole length for each size wood pole.
- The install years were used to age the current costs for the actual size poles using Handy-Whitman indices, and extended by the number of poles in service for each year, then summed to develop the streetlight component for this plant account.

FERC Account 364 POLES, TOWERS, AND FIXTURES SPLIT OF PLANT			
Company	Total Plant Value	Streetlight Costs	
		Percent	Value
MetEd	$512,183,279[42]	1.45%	$1,961,126
Penelec	$648,422,522[43]	2.43%	$5,001,383
PennPower	$141,519,310[44]	1.61%	$794,629
West Penn Power	$388,698,332[45]	2.81%	$5,334,329

[42] Per Metropolitan Edison Company, FERC Form No. 1, Year/Period of Report, End of 2022/Q4, Account 364, Balance at End of Year, pg. 207.

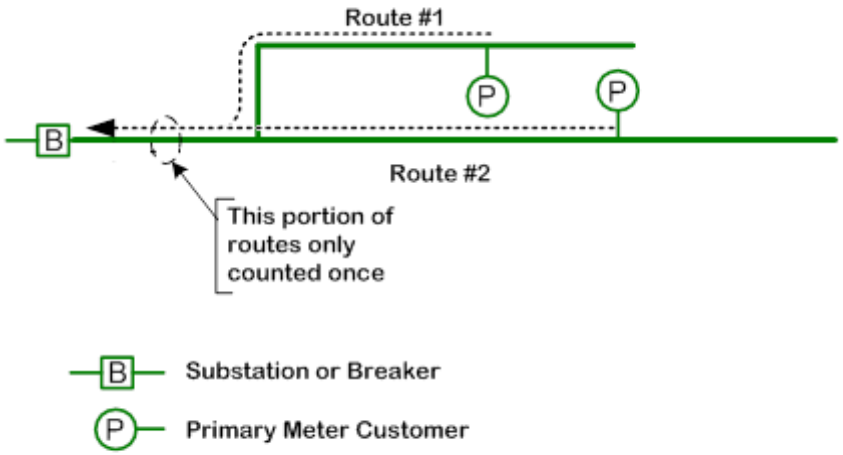
[43] Per Pennsylvania Electric Company, FERC Form No. 1, Year/Period of Report, End of 2022/Q4, Account 364, Balance at End of Year, pg. 207.

[44] Per Pennsylvania Power Company, FERC Form No. 1, Year/Period of Report, End of 2022/Q4, Account 364, Balance at End of Year, pg. 207.

[45] Per West Penn Power Company, FERC Form No. 1, Year/Period of Report, End of 2022/Q4, Account 364, Balance at End of Year, pg. 207.

Pennsylvania Rate Case

Figure 1 – Primary Customer Connection & Routing



FirstEnergy Pennsylvania Electric Company
2023 Lead-Lag Study
Working Capital Requirement ($000)
Summary - Met-Ed Rate District

Line	Description	Met-Ed Rate District ($000)	Average Daily Expenses	Revenue Lag	Ref.	Expense Lead	Ref.	Net (Lead) / Lag Days	Working Capital Requirement
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	**Operations and Maintenance Expenses**								
2	Energy Purchases	$ 647,549	$ 1,774	54.76	A	(35.35)	B	19.41	$ 34,436
3	Payroll	37,585	103	54.76	A	(17.39)	C	37.37	3,848
4	Benefits	45,454	125	54.76	A	(42.02)	C	12.75	1,587
5	Annual PSC Assessment	2,887	8	54.76	A	85.00	C	139.76	1,105
6	Service Company	53,818	147	54.76	A	(16.71)	C	38.06	5,611
7	Uncollectibles	19,196	53	0.00	A	0.00	C	0.00	-
8	Other O&M Expenses	149,484	410	54.76	A	(54.60)	C	0.16	66
9	**Total O&M Expenses**	$ 955,971	$ 2,619						$ 46,653
10	**Income Taxes**								
11	Federal Income Taxes	$ 27,337	$ 75	54.76	A	(37.00)	D	17.76	$ 1,330
12	State Income Taxes	10,792	30	54.76	A	(37.00)	D	17.76	525
13	**Total Income Taxes**	$ 38,129	$ 104						$ 1,856
14	**Taxes Other Than Income Taxes**								
15	Payroll Taxes	$ 1,941	$ 5	54.76	A	(21.17)	E	33.59	$ 179
16	Ad Valorem Tax	434	1	54.76	A	24.41	F	79.18	94
17	Gross Receipts Tax	82,441	226	54.76	A	33.99	G	88.76	20,047
18	Public Utility Realty Tax	2,310	6	54.76	A	64.50	H	119.26	755
19	Sales and Use Tax	122	0	54.76	A	(29.49)	I-J	25.27	8
20	Other Tax	-	-	54.76	A	(21.17)	E	33.59	-
21	**Total Taxes Other Than Income Taxes**	$ 87,248	$ 239						$ 21,083
22	**Interest Expense**								
23	Interest on Long-Term Debt	$ 45,526	$ 125	54.76	A	(93.86)	K	(39.09)	$ (4,876)
24	Customer Deposits	2,501	7	54.76	A	(275.83)	K	(221.06)	(1,515)
25	**Total Interest Expense**	$ 48,026	$ 132						$ (6,391)
26	**Prepayments**						L		$ 2,033
27	**Cash Working Capital Requirement**	$ 1,129,374	$ 3,094						$ 65,234

FirstEnergy Pennsylvania Electric Company
2023 Lead-Lag Study
Working Capital Requirement ($000)
Summary - Penelec Rate District

Line	Description	Penelec Rate District ($000)	Average Daily Expenses	Revenue Lag	Ref.	Expense Lead	Ref.	Net (Lead) / Lag Days	Working Capital Requirement
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	**Operations and Maintenance Expenses**								
2	Energy Purchases	$ 505,114	$ 1,384	56.01	A	(35.91)	B	20.10	$ 27,820
3	Payroll	42,908	118	56.01	A	(17.89)	C	38.13	4,482
4	Benefits	40,020	110	56.01	A	(38.62)	C	17.40	1,908
5	Annual PSC Assessment	2,886	8	56.01	A	85.00	C	141.01	1,115
6	Service Company	62,467	171	56.01	A	(16.71)	C	39.31	6,727
7	Uncollectibles	19,672	54	0.00	A	0.00	C	0.00	-
8	Other O&M Expenses	162,941	446	56.01	A	(53.92)	C	2.10	937
9	**Total O&M Expenses**	$ 836,008	$ 2,290						$ 42,988
10	**Income Taxes**								
11	Federal Income Taxes	$ 28,008	$ 77	56.01	A	(37.00)	D	19.01	$ 1,459
12	State Income Taxes	11,122	30	56.01	A	(37.00)	D	19.01	579
13	**Total Income Taxes**	$ 39,130	$ 107						$ 2,038
14	**Taxes Other Than Income Taxes**								
15	Payroll Taxes	$ 2,107	$ 6	56.01	A	(18.71)	E	37.31	$ 215
16	Ad Valorem Tax	188	1	56.01	A	4.35	F	60.36	31
17	Gross Receipts Tax	74,709	205	56.01	A	55.07	G	111.09	22,737
18	Public Utility Realty Tax	1,668	5	56.01	A	64.50	H	120.51	551
19	Sales and Use Tax	123	0	56.01	A	(29.54)	I-J	26.48	9
20	Other Tax	1	0	56.01	A	(29.65)	E	26.37	0
21	**Total Taxes Other Than Income Taxes**	$ 78,797	$ 216						$ 23,544
22	**Interest Expense**								
23	Interest on Long-Term Debt	$ 47,877	$ 131	56.01	A	(93.30)	K	(37.29)	$ (4,891)
24	Customer Deposits	2,081	6	56.01	A	(287.11)	K	(231.09)	(1,318)
25	**Total Interest Expense**	$ 49,959	$ 137						$ (6,209)
26	**Prepayments**						L		$ 2,079
27	**Cash Working Capital Requirement**	$ 1,003,893.22	$ 2,750						$ 64,441

FirstEnergy Pennsylvania Electric Company
2023 Lead-Lag Study
Working Capital Requirement ($000)
Summary - Penn Power Rate District

Line	Description	Penn Power Rate District ($000)	Average Daily Expenses	Revenue Lag	Ref.	Expense Lead	Ref.	Net (Lead) / Lag Days	Working Capital Requirement
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	**Operations and Maintenance Expenses**								
2	Energy Purchases	$ 186,512	$ 511	51.06	A	(35.50)	B	15.57	$ 7,955
3	Payroll	8,107	22	51.06	A	(17.20)	C	33.87	752
4	Benefits	12,638	35	51.06	A	(37.77)	C	13.29	460
5	Annual PSC Assessment	915	3	51.06	A	85.00	C	136.06	341
6	Service Company	15,876	43	51.06	A	(16.71)	C	34.35	1,494
7	Uncollectibles	5,000	14	0.00	A	0.00	C	0.00	-
8	Other O&M Expenses	45,865	126	51.06	A	(60.28)	C	(9.22)	(1,158)
9	**Total O&M Expenses**	$ 274,911	$ 753						$ 9,845
10	**Income Taxes**								
11	Federal Income Taxes	$ 6,832	$ 19	51.06	A	(37.00)	D	14.06	$ 263
12	State Income Taxes	2,673	7	51.06	A	(37.00)	D	14.06	103
13	**Total Income Taxes**	$ 9,505	$ 26						$ 366
14	**Taxes Other Than Income Taxes**								
15	Payroll Taxes	$ 389	$ 1	51.06	A	(20.10)	E	30.96	$ 33
16	Ad Valorem Tax	80	0	51.06	A	14.06	F	65.12	14
17	Gross Receipts Tax	23,827	65	51.06	A	37.51	G	88.57	5,782
18	Public Utility Realty Tax	402	1	51.06	A	64.50	H	115.56	127
19	Sales and Use Tax	-	-	51.06	A	(29.77)	I-J	21.30	-
20	Other Tax	0	0	51.06	A	(39.90)	E	11.16	0
21	**Total Taxes Other Than Income Taxes**	$ 24,698	$ 68						$ 5,957
22	**Interest Expense**								
23	Interest on Long-Term Debt	$ 13,608	$ 37	51.06	A	(93.44)	K	(42.37)	$ (1,580)
24	Customer Deposits	537	1	51.06	A	(287.70)	K	(236.64)	(348)
25	**Total Interest Expense**	$ 14,145	$ 39						$ (1,928)
26	**Prepayments**						L		$ 595
27	**Cash Working Capital Requirement**	$ 323,260	$ 886						$ 14,835

FirstEnergy Pennsylvania Electric Company
2023 Lead-Lag Study
Working Capital Requirement ($000)
Summary - West Penn Rate District

Line	Description	West Penn Rate District ($000)	Average Daily Expenses	Revenue Lag	Ref.	Expense Lead	Ref.	Net (Lead) / Lag Days	Working Capital Requirement
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	**Operations and Maintenance Expenses**								
2	Energy Purchases	$ 754,044	$ 2,066	49.59	A	(35.09)	B	14.50	$ 29,950
3	Payroll	34,484	94	49.59	A	(20.20)	C	29.40	2,777
4	Benefits	19,311	53	49.59	A	(36.76)	C	12.84	679
5	Annual PSC Assessment	3,574	10	49.59	A	85.00	C	134.59	1,318
6	Service Company	63,981	175	49.59	A	(16.71)	C	32.88	5,764
7	Uncollectibles	17,058	47	0.00	A	0.00	C	0.00	-
8	Other O&M Expenses	213,970	586	49.59	A	(55.39)	C	(5.80)	(3,401)
9	**Total O&M Expenses**	$ 1,106,423	$ 3,031						$ 37,087
10	**Income Taxes**								
11	Federal Income Taxes	$ 28,784	$ 79	49.59	A	(37.00)	D	12.59	$ 993
12	State Income Taxes	11,550	32	49.59	A	(37.00)	D	12.59	398
13	**Total Income Taxes**	$ 40,333	$ 111						$ 1,391
14	**Taxes Other Than Income Taxes**								
15	Payroll Taxes	$ 2,022	$ 6	49.59	A	(21.41)	E	28.18	$ 156
16	Ad Valorem Tax	186	1	49.59	A	(18.56)	F	31.03	16
17	Gross Receipts Tax	91,285	250	49.59	A	37.26	G	86.85	21,720
18	Public Utility Realty Tax	1,720	5	49.59	A	64.50	H	114.09	538
19	Sales and Use Tax	7	0	49.59	A	(29.45)	I-J	20.14	0
20	Other Tax	-	-	49.59	A	(27.16)	E	22.43	-
21	**Total Taxes Other Than Income Taxes**	$ 95,220	$ 261						$ 22,430
22	**Interest Expense**								
23	Interest on Long-Term Debt	$ 44,187	$ 121	49.59	A	(95.83)	K	(46.23)	$ (5,597)
24	Customer Deposits	2,159	6	49.59	A	(279.51)	K	(229.92)	(1,360)
25	**Total Interest Expense**	$ 46,346	$ 127						$ (6,957)
26	**Prepayments**						L		$ 3,034
27	**Cash Working Capital Requirement**	$ 1,288,323	$ 3,530						$ 56,986

FirstEnergy Pennsylvania Electric Company
2023 Lead-Lag Study
Revenue Lag

Line	Description		Revenue	(Lead)/Lag Days	Reference		Dollar Days
1	**Met-Ed Rate District**						
2	Electric Revenues	$	1,081,174,845	54.60	WP A-1	$	59,026,740,652
3	Other Revenues		29,707,469	60.90	WP A-4		1,809,144,713
4	Total Operating Revenues	$	1,110,882,314	54.76		$	60,835,885,365
5	**Penelec Rate District**						
6	Electric Revenues	$	1,019,054,617	56.81	WP A-1	$	57,887,397,544
7	Other Revenues		25,168,196	24.00	WP A-4		604,098,736
8	Total Operating Revenues	$	1,044,222,814	56.01		$	58,491,496,280
9	**Penn Power Rate District**						
10	Electric Revenues	$	313,238,001	50.17	WP A-1	$	15,715,970,893
11	Other Revenues		6,831,872	91.90	WP A-4		627,834,470
12	Total Operating Revenues	$	320,069,873	51.06		$	16,343,805,364
	West Penn Rate District						
13	Electric Revenues	$	1,180,539,461	50.98	WP A-1	$	60,186,993,634
14	Other Revenues		90,910,213	31.54	WP A-4		2,867,128,937
15	Total Operating Revenues	$	1,271,449,675	49.59		$	63,054,122,571

FirstEnergy Pennsylvania Electric Company
2023 Lead-Lag Study
Energy Purchases

Line	Description		Payments	Expense Lead	Dollar Days	Reference
1	**Met-Ed Rate District**					
2	Energy Purchases	$	539,999,915	(35.35)	$ (19,090,810,312)	WP (B) - Energy Purchases
3	**Penelec Rate District**					
4	Energy Purchases	$	481,891,560	(35.91)	$ (17,305,545,414)	WP (B) - Energy Purchases
5	**Penn Power Rate District**					
6	Energy Purchases	$	160,347,842	(35.50)	$ (5,691,612,743)	WP (B) - Energy Purchases
7	**West Penn Rate District**					
8	Energy Purchases	$	669,127,724	(35.09)	$ (23,482,830,598)	WP (B) - Energy Purchases

FirstEnergy Pennsylvania Electric Company
2023 Lead-Lag Study
O&M Expenses Summary

Line	Description	Amount	(Lead)/Lag Days	Dollar Days	Reference
1	**Met-Ed Rate District**				
2	Payroll		(17.39)		WP C-1
3	Benefits		(42.02)		WP C-2
4	Annual PSC Assessment		85.00		WP C-3
5	Service Company		(16.71)		WP C-4
6	Uncollectibles		-		WP C-5
7	Other O&M Expenses		(54.60)		WP C-6
8	**Penelec Rate District**				
9	Payroll		(17.89)		WP C-1
10	Benefits		(38.62)		WP C-2
11	Annual PSC Assessment		85.00		WP C-3
12	Service Company		(16.71)		WP C-4
13	Uncollectibles		-		WP C-5
14	Other O&M Expenses		(53.92)		WP C-6
15	**Penn Power Rate District**				
16	Payroll		(17.20)		WP C-1
17	Benefits		(37.77)		WP C-2
18	Annual PSC Assessment		85.00		WP C-3
19	Service Company		(16.71)		WP C-4
20	Uncollectibles		-		WP C-5
21	Other O&M Expenses		(60.28)		WP C-6
22	**West Penn Rate District**				
23	Payroll		(20.20)		WP C-1
24	Benefits		(36.76)		WP C-2
25	Annual PSC Assessment		85.00		WP C-3
26	Service Company		(16.71)		WP C-4
27	Uncollectibles		-		WP C-5
28	Other O&M Expenses		(55.39)		WP C-6

FirstEnergy Pennsylvania Electric Company
2023 Lead-Lag Study
Income Taxes

Line	Description	(Lead)/Lag Days
1	Federal Income Taxes	(37.00)
2	State Income Taxes	(37.00)

FirstEnergy Pennsylvania Electric Company
2023 Lead-Lag Study
Taxes Other Than Income Taxes

Line	Description		Expense	(Lead)/Lag Days	Reference		Dollar Days
1	**Met-Ed Rate District**						
2	FICA	$	6,057,629	(20.88)	E-1-1	$	(126,500,249)
3	Federal Unemployment		28,259	(30.11)	E-2-1		(850,994)
4	State Unemployment		152,935	(31.02)	E-3-1		(4,744,461)
5	Total Payroll Taxes - Regular Payroll	$	6,238,822	(21.17)		$	(132,095,704)
6	**Penelec Rate District**						
7	FICA	$	6,756,777	(18.39)	E-1-2	$	(124,269,772)
8	Federal Unemployment		32,689	(30.12)	E-2-2		(984,450)
9	State Unemployment		143,911	(31.03)	E-3-2		(4,464,916)
10	Total Payroll Taxes - Regular Payroll	$	6,933,378	(18.71)		$	(129,719,137)
11	**Penn Power Rate District**						
12	FICA	$	1,796,794	(19.88)	E-1-3	$	(35,719,381)
13	Federal Unemployment		8,030	(30.09)	E-2-3		(241,594)
14	State Unemployment		28,936	(31.01)	E-3-3		(897,273)
15	Total Payroll Taxes - Regular Payroll	$	1,833,760	(20.10)		$	(36,858,248)
16	**West Penn Rate District**						
17	FICA	$	6,124,347	(21.14)	E-1-4	$	(129,487,767)
18	Federal Unemployment		29,617	(30.12)	E-2-4		(892,192)
19	State Unemployment		143,911	(31.02)	E-3-4		(4,464,052)
20	Total Payroll Taxes - Regular Payroll	$	6,297,875	(21.41)		$	(134,844,011)

FirstEnergy Pennsylvania Electric Company
2023 Lead-Lag Study
Ad Valorem Tax

Line	Description		Expense	(Lead)/Lag Days	Reference		Dollar Days
1	**Met-Ed Rate District**						
2	Ad Valorem Tax	$	338,837	24.41	F-1	$	8,272,288
3	**Penelec Rate District**						
4	Ad Valorem Tax	$	151,323	4.35	F-2	$	658,056
5	**Penn Power Rate District**						
6	Ad Valorem Tax	$	72,489	14.06	F-3	$	1,019,070
7	**West Penn Rate District**						
8	Ad Valorem Tax	$	185,093	(18.56)	F-4	$	(3,435,960)

FirstEnergy Pennsylvania Electric Company
2023 Lead-Lag Study
Gross Receipts Tax

Line	Description		Expense	(Lead)/Lag Days	Reference		Dollar Days
1	**Met-Ed Rate District**						
2	Gross Receipts Tax	$	62,193,250	33.99	G-1	$	2,114,201,375
3	**Penelec Rate District**						
4	Gross Receipts Tax	$	55,306,597	55.07	G-2	$	3,045,872,870
5	**Penn Power Rate District**						
6	Gross Receipts Tax	$	18,497,682	37.51	G-3	$	693,844,567
7	**West Penn Rate District**						
8	Gross Receipts Tax	$	67,304,217	37.26	G-4	$	2,507,423,340

FirstEnergy Pennsylvania Electric Company
2023 Lead-Lag Study
Public Utility Realty Tax

Line	Description	Service Period Start	Service Period End	Service Period Midpoint	Date Paid	Payment Amount	(Lead)/Lag Days	Weighted Days
1	Met-Ed Rate District	1/1/2023	12/31/2023	(182.50)	4/28/2023	$ 2,571,576	64.50	$ 165,866,652
2	Penelec Rate District	1/1/2023	12/31/2023	(182.50)	4/28/2023	1,599,171	64.50	103,146,530
3	Penn Power Rate District	1/1/2023	12/31/2023	(182.50)	4/28/2023	445,420	64.50	28,729,590
4	West Penn Rate District	1/1/2023	12/31/2023	(182.50)	4/28/2023	1,587,758	64.50	102,410,391

FirstEnergy Pennsylvania Electric Company
2023 Lead-Lag Study
Sales and Use Tax

Line	Description		Expense	(Lead)/Lag Days	Reference		Dollar Days
1	**Met-Ed Rate District**						
2	Sales and Use Tax	$	17,832,385	(29.49)	I-1	$	(525,929,942)
3	**Penelec Rate District**						
4	Sales and Use Tax	$	19,019,921	(29.54)	I-2	$	(561,812,763)
5	**Penn Power Rate District**						
6	Sales and Use Tax	$	5,110,172	(29.77)	I-3	$	(152,109,386)
7	**West Penn Rate District**						
8	Sales and Use Tax	$	19,566,574	(29.45)	I-4	$	(576,233,210)

FirstEnergy Pennsylvania Electric Company
2023 Lead-Lag Study
Use Tax

Line	Description		Expense	(Lead)/Lag Days	Reference		Dollar Days
1	**Met-Ed Rate District**						
2	Use Tax	$	558,438	(27.87)	J-1	$	(15,562,027)
3	**Penelec Rate District**						
4	Use Tax	$	687,864	(29.65)	J-2	$	(20,393,565)
5	**Penn Power Rate District**						
6	Use Tax	$	107,512	(39.90)	J-3	$	(4,289,536)
7	**West Penn Rate District**						
8	Use Tax	$	701,184	(27.16)	J-4	$	(19,045,648)

FirstEnergy Pennsylvania Electric Company
2023 Lead-Lag Study
Interest Expense

Line	Description	Amount	(Lead)/Lag Days	Dollar Days	Ref.
1	**Met-Ed Rate District**				
2	Interest on Long-Term Debt	$ 36,750,000	(93.86)	$ (3,449,250,000)	K-1-1
3	Customer Deposits	36,717,518	(275.83)	(10,127,621,814)	K-2
4	**Penelec Rate District**				
5	Interest on Long-Term Debt	$ 53,375,000	(93.30)	$ (4,980,025,000)	K-1-2
6	Customer Deposits	31,159,129	(287.11)	(8,945,984,931)	K-2
7	**Penn Power Rate District**				
8	Interest on Long-Term Debt	$ 7,179,083	(93.44)	$ (670,779,291)	K-1-3
9	Customer Deposits	7,968,792	(287.70)	(2,292,612,423)	K-2
10	**West Penn Rate District**				
11	Interest on Long-Term Debt	$ 45,687,292	(95.83)	$ (4,378,072,084)	K-1-4
12	Customer Deposits	31,662,915	(279.51)	(8,850,201,760)	K-2

FirstEnergy Pennsylvania Electric Company
2023 Lead-Lag Study
Prepayments

Line	Description	13-Month Average Balance ($000)
1	**Met-Ed Rate District**	
2	Prepayments	$ 2,033
3	**Penelec Rate District**	
4	Prepayments	$ 2,079
5	**Penn Power Rate District**	
6	Prepayments	$ 595
7	**West Penn Rate District**	
8	Prepayments	$ 3,034

FE PA STATEMENT NO. 8
Mark Jones

FE PA Statement No. 8

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY

DOCKET NO. R-2024-3047068

Direct Testimony
of
Mark A. Jones

List of Topics Addressed

Customer Experience
Credit Card Fees
Low-Income Programs
Uncollectible Expense
Electric Vehicle Programs
Settlement Commitments

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DIRECT TESTIMONY
OF
MARK A. JONES

I. INTRODUCTION AND PURPOSE

Q. Please state your name and business address.

A. My name is Mark A. Jones. My business address is 76 South Main Street, Akron, Ohio 44308.

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

A. I am employed by FirstEnergy Service Company as Vice President, Customer Engagement.

Q. What is your professional and educational background?

A. I have been with FirstEnergy Corp. ("FirstEnergy") or its predecessor utilities or subsidiaries for 25 years. The majority of my time has been in customer and leadership positions. I have a Bachelor of Arts in Technology from Kent State University. My background and experience are more fully described in Appendix A.

Q. Have you ever testified before any regulatory bodies?

A. Yes, I have testified before the New Jersey Board of Public Utilities.

Q. On whose behalf are you testifying in this proceeding?

A. I am testifying on behalf of FirstEnergy Pennsylvania Electric Company ("FE PA" or "Company"). FE PA consists of the Met-Ed, Penelec, Penn Power, West Penn, and PSU rate districts (individually a "Rate District" and in any combination the "Rate Districts").[1]

[1] FE PA also has a sixth Rate District, the Waverly Rate District, which is not discussed directly in my testimony as it relates to FE PA's New York jurisdictional rates. The PSU Rate District is encompassed within the West Penn Rate District. To the extent that the testimony does not specifically mention the PSU Rate District, it can be assumed that it is included within the West Penn Rate District.

Q. What is the purpose of your direct testimony?

A. My testimony addresses the customer-focused organizational changes, as well as initiatives that FE PA has implemented over the last 24 to 48 months. Some of these initiatives are part of an ongoing effort to enhance customers' experience. I also testify about FE PA's proposal for a new low-income assistance initiative, its proposal to recover credit card fees, its proposed adjustments to uncollectible expense, and its proposed pilot program for electric vehicles.

Q. Have you prepared any exhibits to accompany your testimony?

A. Yes, I am sponsoring FE PA Exhibit MAJ-1, which provides the components for the uncollectible expense calculations.

II. CUSTOMER EXPERIENCE INITIATIVES

Q. Please discuss the organizational changes that have taken place recently as well as the recent reorganization of FirstEnergy's Customer Experience business.

A. FirstEnergy has undertaken a comprehensive structural and functional redesign of its organizations that provide direct support to its customers and enhanced its overall customer-focused strategy. This redesign allows for a more direct focus on the customers' needs from the customers' perspective gained from real-time insights and surveys.

More specifically, the customer-oriented business units have been reorganized to reflect a more customer-centric model, resulting in the Customer Service group being rebranded around Customer Experience, Customer Engagement, and Customer Care. This organization is led by a Senior Vice President of Customer Experience who reports directly to the Chief Operating Officer. Customer Experience consists of Customer Care and Customer Engagement, both which directly support the customer experience of

FirstEnergy's operating companies, including FE PA. Each of these groups have distinct areas of focus, but also collectively strive to provide each FirstEnergy customer with the best possible experience and service in the most affordable way.

Q. Can you explain the role of the Customer Care organization?

A. The Customer Care organization is a major operations unit under the Senior Vice President of Customer Experience. Within the Customer Care organization, there are functions that focus on Customer Management (Billing, Controls, Supplier Services), Contact Centers (Customer Care Centers), Revenue Operations (Credit and Collections), National Accounts, Customer Support and Customer Analytics. Customer Care's core function is ensuring the environment, tools, technologies, and policies can protect and meet the needs of FirstEnergy's customers. The team executes strategies to enhance the customer experience, while meeting regulatory commitments and operational excellence. Just recently, in 2023, Customer Care replaced the customer-facing core systems to provide a more seamless, robust omni-channel environment that will continue to evolve over time. In addition to improving this new customer experience platform, Customer Care will continue to focus on creating operational efficiencies through automation, collections scheduling, digital collections, and by unlocking best practices to support customers and employees.

Q. Can you explain what the Customer Engagement Team does?

A. Customer Engagement leads efforts with Economic Development & Business Development, Energy Efficiency, and Customer Policy & Solutions. The Economic Development & Business Development organization staff works to attract traded sector companies into FE PA's service territory, and helps existing trade sector customers expand

their operations in the FirstEnergy service territories. This team works closely with state organizations, their partners, as well as regional, local economic development organizations, consultants, local governments, brokers, and developers to assist in enabling a thriving economic growth plan on behalf of the Commonwealth.

The Energy Efficiency team develops and helps to implement a broad range of energy efficiency and peak demand reduction programs for residential, low-income, commercial, governmental, and industrial customers. These efforts are designed to meet or exceed each state's long-term energy and sustainability goals. The team educates customers on their energy usage and recommends ways they can improve their overall energy efficiency and conservation efforts. In conjunction with states' various regulatory programs, the team offers incentives and rebates for customers to upgrade their homes or facilities with more efficient and cost-effective technologies and promotes behaviors that reduce energy consumption. Combined, these efforts help customers save money on their electric bills and minimize carbon footprints.

Lastly, the Customer Policy & Solutions team develops and delivers products and solutions that customers want from regulated utilities, which comply with legislative and regulatory requirements. For example, the team has been educating customers about electric vehicles and developing additional educational information that customers can access in varying engagement channels.

Q. Do the units within the Customer Experience organization engage in cross-functional initiatives?

A. Yes. In addition to each unit's core functions, there is significant cross-department engagement. A customer-focused strategy is the responsibility of all our employees and

their work is expected to align with the goal of enhancing the customer experience. For example, low-income programs and digital innovation are two such areas. Through cross-department initiatives, the group has identified an impactful approach to connecting with low-income eligible program customers. The group identified new means to reach customers in need or at risk through video campaigns, employee ambassadors, and targeted communications. The group utilized third party vendors beginning in 2022 to reach communities via digital channels, such as email. As a result, in 2023, FirstEnergy saw a 29% increase in the number of customers who qualified for low-income programs in Pennsylvania as compared to the same period in 2022. The campaigns were designed to relay the ease of enrollment and make the experience to connect customers with agencies intuitive and targeted.

Similarly, with respect to digital innovation, the Customer Experience team led a cross-department effort that empowered customers and enhanced experiences through items such as mobile-friendly information and visuals, a redesign to outage reporting, and additional education to consumers so that they could harness self-service features and have more information at their fingertips. Over the past several months, agile teams were able to roll out dozens of new digital features for customers across the key customer journeys of Outage, Move In/Move Out, and Payment/Billing.

The digital enhancements produced by the Customer Experience organization have focused on capabilities such as navigation, process improvements, proactive communication, and other key features on the FirstEnergy website. During 2023, the team improved quick link functionality, streamlined processes such as “Move In,” included typeahead searches and address first lookups. In 2024 and beyond, mobile enhancements

will focus on implementing credit checks, allowing for multiple meter move-ins, additional billing timeline awareness so customers are more connected with their specific billing statuses, autosave functionality, and other capabilities that will help multi-meter customers. FirstEnergy is also looking to enhance the total website design through a key project beginning in 2024 that will last approximately two years and align synergies, the flow, and brand across all pages for a more cohesive, fluid, and tailored experience for customers. With all these examples, the goal is to create digital channels for the customer to seamlessly interact with the Company as effortlessly and effectively as possible.

Q. Please explain how the restructured Customer Experience organization will benefit FE PA customers.

A. The restructuring of the Customer Experience organization has helped the Company focus on service satisfaction, brand trust, and product experience. The Customer Experience organization has made strides to modernize the customer facing technologies to provide a more seamless experience. Additionally, a surveying and customer feedback platform was implemented to connect with FE PA's customers and take their feedback through survey results to enhance the customers' experience. FirstEnergy has leveraged additional channels, such as digital platforms, to communicate and educate customers on programs and offerings to make it easier to resolve issues as well as find ways to save on energy usage. To further drive the ability to educate customers on benefits and offerings, such as low-income outreach and electrification programs, FirstEnergy is focusing on new initiatives in Pennsylvania that will increase customer awareness and adoption.

Q. Please explain how FE PA is using customer feedback to improve the Customer Experience provided by its Care Centers.

A. In response to feedback from customers, the Customer Experience is focused on several key areas to improve our overall customer centric experience. We are modernizing our technology such as the interactive voice response system to help improve hold times, transfers, and live agent response. We are also optimizing systems to aid in bill payment, move in and move out and outage reporting.

III. CREDIT CARD FEES

Q. How are credit card fees being handled today?

A. One-time credit card payments are currently assessed a fee by the vendor, which fees are directly passed to the customer making a payment by credit card.

Q. Are there plans to change the collection of fees for credit card payments in the future?

A. Yes. Customers expect to be able to have multiple choices for making payments. This includes increased preference for paying via devices connected to the internet, allowing customers to utilize debit and credit cards to pay their bills through mobile or online applications.

Providing options to customers with reasonable costs is a priority for FE PA. Benchmarking and customer surveys indicate that 45% of customers would pay by credit card with no fee. If these fees were included in regulatory recovery, the customer is no longer using the cost of the transaction to determine their path for payment and will choose based on their convenience preference – providing a higher quality customer experience.

Q. What are the additional benefits for a fee-free electronic payment?

A. Additional benefits include:

- Helping customers avoid disconnect or late payments;
- Eliminating burden of service fee on customers;
- Reducing confusion between third-pay vendor service fees verses utility payment amount tendered; and
- Increasing customer satisfaction by providing multiple no-fee options for payment – including credit, debit, ACH, and app-supported payment such as PayPal, Venmo, ApplePay, and GooglePay; and
- Reducing inconvenience of sending a check via mail.

Recovering service fees across all customers is consistent with other billing and payment utility services provided today, including processing mailed checks and printing/mailing monthly bills where other customers utilize the mobile e-Bill option. All credit, debit, and ACH transactions for residential customers for both one-time and recurring payment will be "fee-free". Instead, these costs will be assessed by the vendor to FE PA, and then will be included for recovery through base distribution rates as part of the Company's cost of service. Steps such as this are geared towards making the payment process as easy as possible for customers to make payments - so as to try to remove barriers to payment and help reduce or control uncollectible levels to the benefit of all of the Company's customers.

Q. What is the annual expense for these credit card service fees and how will the expense be recovered?

A. The estimated annual expense for the credit card fees is $5.2 million for 2025. These costs will be allocated across the residential class only, as these are the customers who will be benefiting from this change. The costs were forecasted at the rate district level based on historical credit card activities by rate district. Monitoring and benchmarking of any proposed fee changes will be completed as they are communicated by the vendor.

IV. LOW-INCOME ASSISTANCE INITIATIVE

Q. Please discuss the new initiative that FE PA is proposing to further assist low-income customers.

A. The Company proposes to create the Energy Assistance Outreach Team, ("EAOT"), whose purpose is to increase awareness of, and participation in, energy assistance programs available to low-income customers throughout FE PA's service territory. The dedicated team would be responsible for creating educational resources, tools, and technology to reduce or eliminate barriers to program participation. The EAOT would engage with local charity-based organizations to gather information on challenges that reduce program participation. The EAOT would use this information to develop strategies to address the challenges and increase participation. Further, the EAOT will create a presence in the community by hosting or participating in local energy assistance fairs. The EAOT would also provide support to social service agencies when they have questions or special situations. The EAOT would complement similar efforts that are underway in our New Jersey and West Virginia territories.

Q. What specific activities will the EAOT assist customers with?

A. On a broad level, the team will educate low-income residential customers on the assistance programs and assist with the application process for assistance programs. More specifically, the team will:

1. Be responsible for education, resources, navigation of tools/technology needed to reduce and/or eliminate customer barriers to program participation;
2. Work with customers, agencies, local charities, churches, and local governments to understand the types of available programs;
3. Help customers by sharing what information is required to participate in the different programs;
4. Participate in energy assistance fairs and organize additional events as necessary; and
5. Be a support system for agencies to assist with special situations or barriers.

Q. Why is FE PA proposing the EAOT?

A. Twenty-four percent of FE PA's residential customers are estimated to be low-income and only one quarter of those low-income customers participate in available low-income programs. The goal is to connect customers in need with resources that are available to them. A centralized, dedicated team to assist customers with information about enrollment in all assistance programs will benefit customers by helping eligible customers receive assistance to pay their electric bills.

Q. What is the annual budget for the EAOT?

A. FE PA's annual budget for this initiative is $762,520.

Q. What are the components of the annual budget and how are they budgeted at the Rate District level?

A. Staffing, program materials and travel expenses are the main budget components. These items are broken down in the chart below.

Staff – 7 dedicated and 1 Shared Resource	$667,520.00
Materials	$70,000.00
Travel	$25,000.00
Total (Annually)	**$762,520.00**

These costs will only be charged to the Residential class and this overall budget will be allocated based upon each Rate Districts' proportion of total residential customers at the FE PA level.

Q. Will FE PA have dedicated team members for its service territory?

A. Yes, there will be seven full-time staff dedicated to the FE PA service territory.

Q. Please describe the Company's plan for outreach to customers lacking English proficiency.

A. The EAOT will utilize all methods currently implemented across the Company's service territory to provide assistance to customers lacking English proficiency. The Company provides application and outreach materials in Spanish. Customers calling Customer Care Centers can ask for a translator to assist with their call through a telephonic interpreting service that can accommodate over 86 different languages.

Q. How does FE PA intend to measure impact?

A. FE PA intends to measure the impact of the EAOT by monitoring the number of customers enrolled in the Company's assistance programs and comparing it to historical numbers.

V. UNCOLLECTIBLE EXPENSE

Q. Are any changes required in this proceeding to update the uncollectible accounts expense?

A. Yes. Most notably, Chapter 14 of the Public Utility Code, which governs utilities' collections procedures for residential customers, is scheduled to sunset in December of 2024. As a result, a number of changes to the collections procedures outlined in Chapter 14 have been proposed by the legislature. Because the test year ending December 31, 2025, will be used to project the Company's uncollectible accounts expense, these proposed changes, if accepted, could have a significant impact on these calculations as more fully described below.

Q. Please explain the calculations of the components which have been updated within the uncollectible accounts expense.

A. The uncollectible accounts expense for each Rate District is as follows, Met-Ed $19.2 million, Penelec $19.7 million, Penn Power $5 million, and West Penn $17.1 million for a total of $61 million, which includes forecasted impacts resulting from increased revenue projections and the potential Chapter 14 collections rule changes.

The first component, revenue impact, is calculated using current rates and the linear increases associated with them resulting in an additional risk of approximately $3.3 million of increased uncollectible account expense. The second component - arrears risk associated with the potential Chapter 14 collections rule changes, if implemented - is also

factored into the overall uncollectible expense. FE PA Exhibit MAJ-1 demonstrates the effects that the potential Chapter 14 revisions would have on uncollectible expenses, which total approximately $15.9 million. Specifically, this exhibit highlights the notable risks to uncollectible account expenses associated with these potential rule changes to include: 1) allowing additional PUC approved installment plans and increasing the length of installment agreements for customers who seek PUC installment agreements; 2) extending the disconnection notice window; 3) expanded medical certificate options, including lengthening medical certificates from 30 days to 60 days and allowing more certifications than are currently allowed in a rolling 12 months; 4) summer moratoriums for low-income customers; and 5) elimination of security deposits. See FE PA Exhibit MAJ-1. To the extent that the General Assembly does not adopt the proposed changes to Chapter 14 of the Public Utility Code which form the basis for these adjustments, the Company will accordingly update its uncollectible expense claim for the FPFTY.

VI. ELECTRIC VEHICLE PILOT

Q. Can you summarize the Company's Proposed Electric Vehicle ("EV") Pilot?

A. Yes, the EV Pilot is intended to educate customers about EVs and encourage them to adopt EVs by providing incentives and expanding access to EV charging in the FE PA territory. In this proceeding, the Company is proposing to implement and recover the costs of the EV Pilot.

Q. Why is the Company proposing the EV Pilot?

A. FE PA recognizes that electrification of vehicles will play a significant role in the future of transportation and is proposing the EV pilot to help educate its customers and improve accessibility to that transition. Beyond benefits to the environment, electric vehicles can

be a significant method for customers to manage their overall energy wallet for the future. Auto manufacturers are already switching production from internal combustion engine vehicles to EVs. The proposed EV pilot will help customers better understand EV technology and how to take advantage of available grants, rebates, and incentives. The charging installation incentives in the EV Pilot will broaden access to EV charging, making EV ownership more feasible for customers. By focusing on education and accessibility, the goal of the EV pilot is to empower customers by equipping them with the resources and support necessary to transition to electric transportation.

Q. What are the main components of FE PA's EV pilot?

A. The EV Pilot contains two programs: (1) an education and awareness program; and (2) an incentive / rebate program.

Q. Could you explain the main components of the education and awareness program?

A. There are several components to the education and awareness program. First, there is an online EV education platform that will allow customers to learn more about EVs, compare various EV models, and see available incentives and rebates that are offered by FE PA and governmental agencies. This service was provided collectively to FE PA's predecessor companies in 2023 for an annual cost of $66,671. The Company is seeking to recover future costs of this service as well as expand it to include resources specific to commercial and municipal fleet electrification.

Second, there is a grant assistance component that will provide financial support to local governmental entities, school boards, transit authorities, and qualifying non-profit organizations for professional grant application services to secure government funding.

Services include grant writing, application submission, post award reporting, and compliance monitoring.

Third, there is a fleet advisory program to aid commercial and municipal fleets with their fleet electrification transition. Services include feasibility studies, business cases, risk mitigation, cost-benefit analyses, road mapping, and procurement planning.

Fourth, there is a dealership toolkit program. This program will fund kiosks located at dealerships within the service territory that will provide remote concierge services to help educate customers prior to, during, and after their EV purchases. This will provide customers with an additional resource for answering questions about their potential or recent EV purchases including general purchasing information, vehicle maintenance, charging information, home charging installation, utility and governmental rebates and incentives, and utility rate programs. The total costs of the online EV education platform, grant assistance, fleet advisory service, and dealership toolkit program are estimated to be $3,480,000 annually.

Q. Could you explain the main components of the incentive/rebate program?

A. There are three incentive/rebate components – a residential component, a non-residential component, and a DC fast charger component.

The residential component will offer a rebate for the installation of level 2 electric vehicle supply equipment by a licensed electrician. The rebates will be $500 per residence. These rebates will help ensure that licensed professionals safely install the charging equipment.

The non-residential component will be available to government agencies, non-profit entities, workplaces, multi-unit dwellings, and commercial publicly available

locations. This program includes two sets of rebates – a customer-side make-ready rebate and a utility-side make-ready rebate. The customer-side make-ready rebate will reimburse qualifying customers for costs associated with the electric vehicle supply equipment as well as any electrical work that needs to be done on the customer side of the meter. The rebate amounts are capped at the lesser of $2,000 per charging port or 75% of the qualifying cost. The cap for customers in environmental justice areas, as defined by the PA Department of Environmental Protection, is the lesser of $3,000 per charging port or 75% of the qualifying costs. The utility-side make-ready rebates will reimburse qualifying customers for utility construction costs associated with EV charging installations, which are currently billed to those customers as contributions in aid of construction. The rebate amounts are capped at $6,000 per charging port with an aggregate cap of $12,000 per site.

The DC fast charger rebate component will be available to government agencies and non-profit entities installing DC fast chargers with a minimum charging capability of 50 kilowatt per port. Customers utilizing this rebate are prohibited from also utilizing the aforementioned rebates for the same installations. Qualifying costs for the rebate include the electric vehicle supply equipment, customer-side make ready expenses, and utility construction costs billed to the customer as contributions in aid of construction. The rebate amounts are capped at $25,000 per port with an aggregate cap of $50,000 per site.

The total program allowance will be $2,000,000 annually for the residential rebate component and $2,000,000 annually for the combined non-residential and DC fast charging rebate components.

Q. How will the Company recover the costs associated with the EV Pilot?

A. Expenses will be tracked by revenue classes and will be charged directly to the revenue classes benefiting from the programs and recovered through base rates. Allocation across rate districts will be based upon each rate district's proportion of total customers by class at the FE PA level.

Q. Why should FE PA customers fund the EV Pilot?

A. Many of the program elements in the EV Pilot are specifically designed to benefit the public by helping to expand public charging infrastructure or assist public serving entities such as local governments and regional transit authorities. This provides benefit to all customers directly through improved public infrastructure and newer, cleaner public transportation as well as indirectly through reduced tailpipe emissions. Additionally, program elements such as the online education platform and dealership toolkits can even directly benefit customers who opt not to purchase EVs by helping them better understand the technology and providing resources to help them understand whether EVs are the right choice for them.

VII. SETTLEMENT COMMITMENTS

Q. In the Joint Petition for Settlement of Rate Investigation ("Settlement Agreement") that the Pennsylvania Public Utility Commission ("Commission") approved in the 2016 base rate proceeding at Docket Nos. R-2016-2537349, *et al.* FE PA's predecessor companies made various commitments for customer service and the universal services programs. Have the Rate Districts remained in compliance with those provisions?

A. Yes, the Rate Districts are in compliance.

Q. Specifically, the Settlement Agreement required the Company to achieve and maintain an annual call answer rate of at least 80% of calls answered within thirty seconds beginning with the twelve-month period ended 12/31/2016. Did the Rate Districts comply with this provision in the settlement agreement?

A. Yes, the Rate Districts have remained in compliance with this performance metric.

Q. The Rate Districts also agreed to establish a Universal Service Advisory Committee ("USAC") that will hold meetings at least twice a year. Are the Rate Districts in compliance with this provision in the Settlement Agreement?

A. Yes. Beginning in 2017, the Rate Districts established a USAC comprising representatives from the Rate Districts, the Pennsylvania Office of Consumer Advocate, the Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania, the Commission's Bureau of Investigation and Enforcement, the Commission's Bureau of Consumer Service and the organizations that administer the Companies' Universal Service and Energy Conservation Plan ("USECP"), which hold meetings at least twice a year[2] with respect to the Companies' USECP programs. The USAC's purpose is to explore opportunities for enhancements to the Companies' USECP programs, as well as opportunities for outreach and education, language access, notification to low-income customers regarding topics of interest, including security deposit waivers and bill clarity.

[2] In 2020, due to the Covid pandemic, the last meeting was held in May 2020. The meetings resumed in 2022.

Q. Was this settlement term continued following the Pennsylvania Consolidation proceeding ("PA Consolidation")?[3]

A. Yes, as part of the PA Consolidation settlement agreement, the Company agreed to increase frequency and hold USAC meetings on a quarterly basis. Additionally, the Company agreed to expand the USAC meetings to include local organizations and agencies. The Company also committed to maintain specific levels of customer service performance as part of the PA Consolidation settlement agreement.

Q. The Settlement Agreement also required the Company to file to increase the maximum credits allowable under its existing customer assistance program by an amount proportionate to 50% of the average increase to residential rates. Did the Rate Districts comply with this provision in the Settlement Agreement?

A. Yes. An amended USECP for years 2015-2018 increasing the maximum bill-subsidy levels was filed on March 28, 2017, at Docket No. M-2014-2407729, *et al*. A further amended plan was filed on June 20, 2017, at Docket No. M-2014-2407729, *et al* and approved by the Commission on June 22, 2017.

VII. CONCLUSION

Q. Does this conclude your testimony?

A. Yes.

[3] *Joint Application of Metropolitan Edison Company, Pennsylvania Electric Company, Pennsylvania Power Company, West Penn Power Company, Keystone Appalachian Transmission Company, Mid-Atlantic Interstate Transmission, LLC, and FirstEnergy Pennsylvania Electric Company*, Docket Nos. A-2023-3038771, et al. (Order entered December 7, 2023).

Resume: Education and Experience of Mark A. Jones

Education:

1994 - Bachelor of Arts in Technology from Kent State University

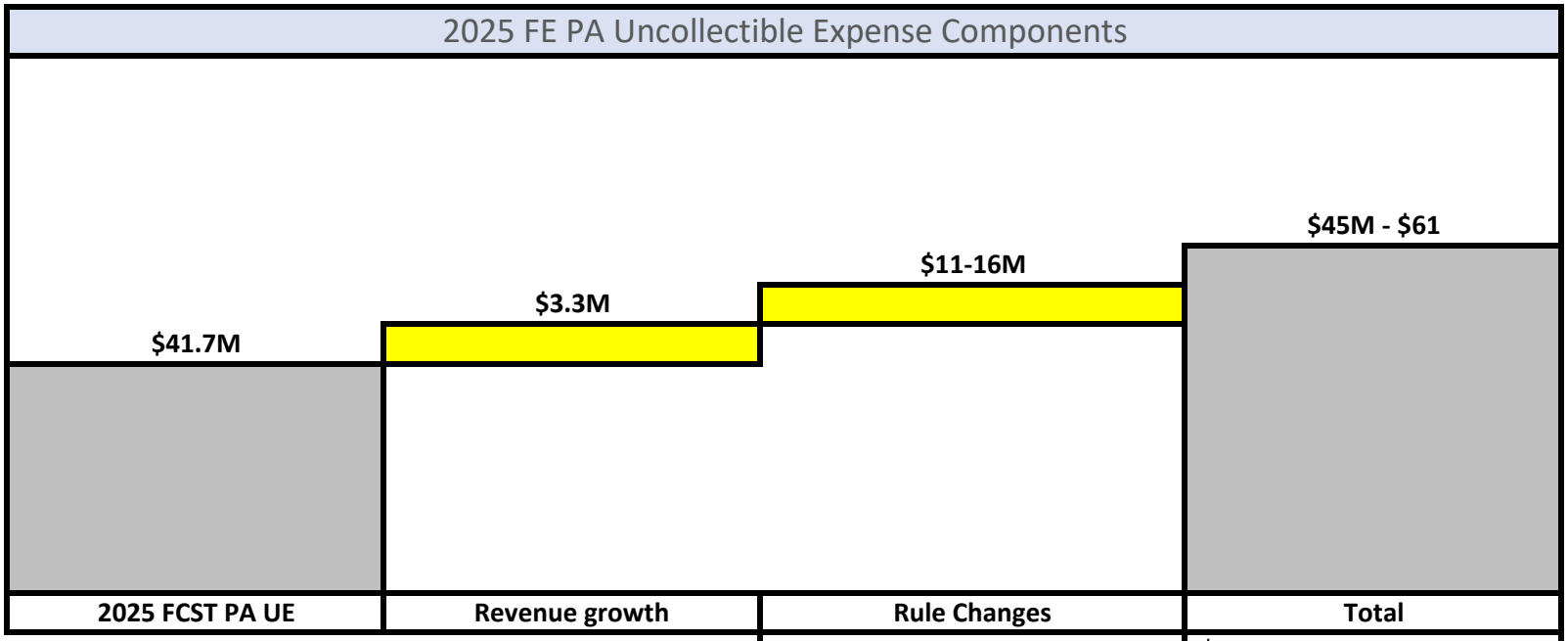
Experience:

1999 – 2000	Sr. Customer Account Representative, Illuminating Company Service Company
2000 – 2003	National Accounts Representative, FirstEnergy Solutions
2003 - 2006	Consultant, Supply Chain, FirstEnergy Service Company
2006 – 2011	Area Manager, Illuminating Company Service Company
2011-2012	Director, National Accounts, Customer Support & Consumer Products, FirstEnergy Service Company
2012 - 2017	Vice President, External Affairs, Jersey Central Power & Light Utility Service Company
2017-2018	Vice President, Utility Operations, Jersey Central Power & Light Utility Service Company
2018 - 2019	Regional President, Toledo Edison Service Company
2019 -2021	Regional President, Illuminating Company Service Company
9/2021 to Present	Vice President, Customer Engagement, FirstEnergy Service Company

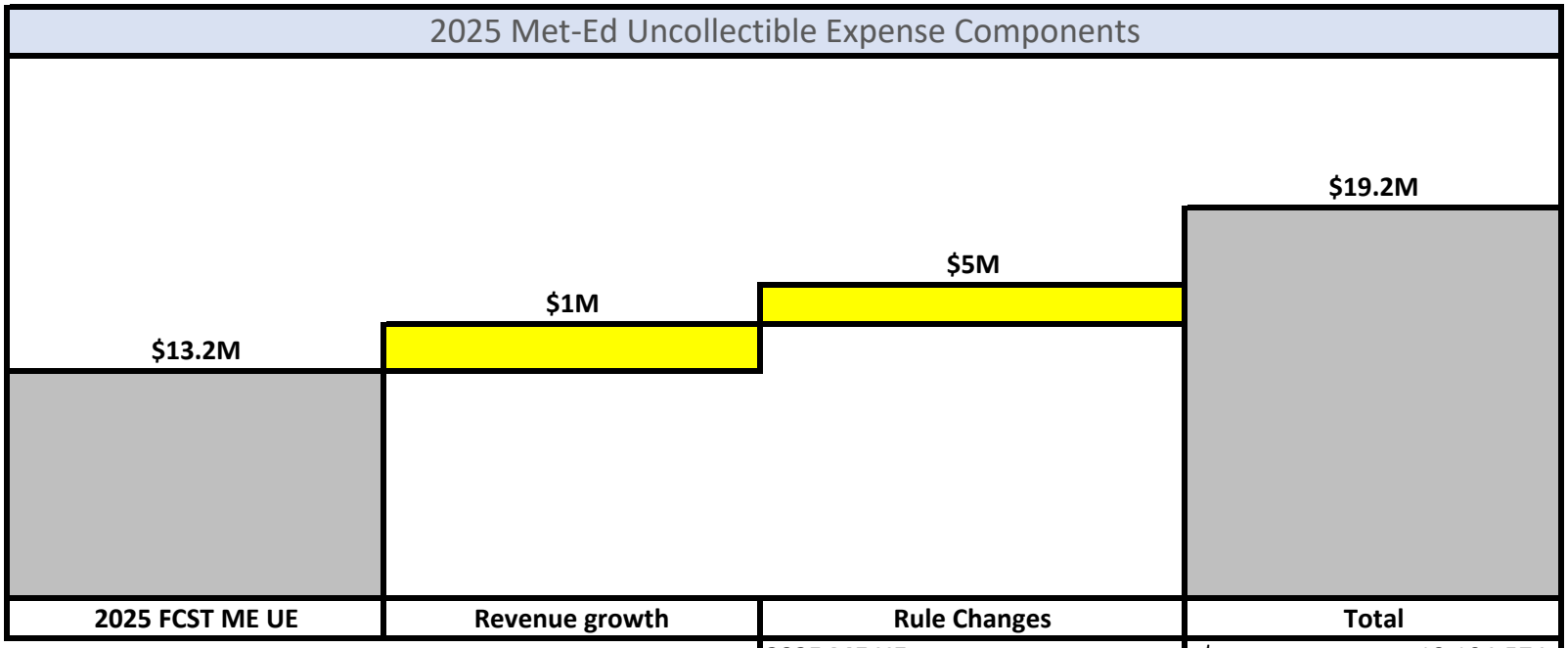
their work is expected to align with the goal of enhancing the customer experience. For example, low-income programs and digital innovation are two such areas. Through cross-department initiatives, the group has identified an impactful approach to connecting with low-income eligible program customers. The group identified new means to reach customers in need or at risk through video campaigns, employee ambassadors, and targeted communications. The group utilized third party vendors beginning in 2022 to reach communities via digital channels, such as email. As a result, in 2023, FirstEnergy saw a 10.3% increase in the number of customers who qualified for low-income programs in Pennsylvania as compared to the same period in 2022. The campaigns were designed to relay the ease of enrollment and make the experience to connect customers with agencies intuitive and targeted.

Similarly, with respect to digital innovation, the Customer Experience team led a cross-department effort that empowered customers and enhanced experiences through items such as mobile-friendly information and visuals, a redesign to outage reporting, and additional education to consumers so that they could harness self-service features and have more information at their fingertips. Over the past several months, agile teams were able to roll out dozens of new digital features for customers across the key customer journeys of Outage, Move In/Move Out, and Payment/Billing.

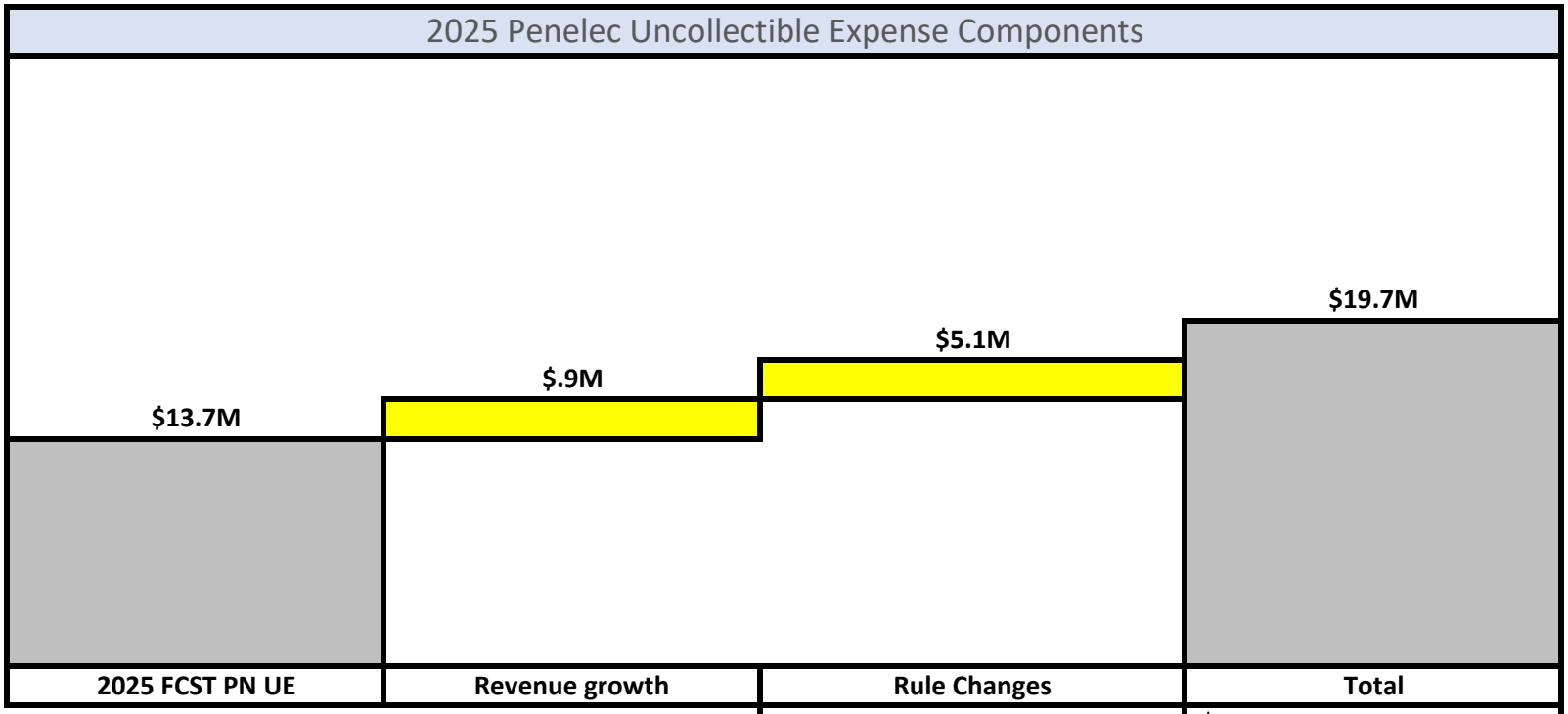
The digital enhancements produced by the Customer Experience organization have focused on capabilities such as navigation, process improvements, proactive communication, and other key features on the FirstEnergy website. During 2023, the team improved quick link functionality, streamlined processes such as “Move In,” included typeahead searches and address first lookups. In 2024 and beyond, mobile enhancements



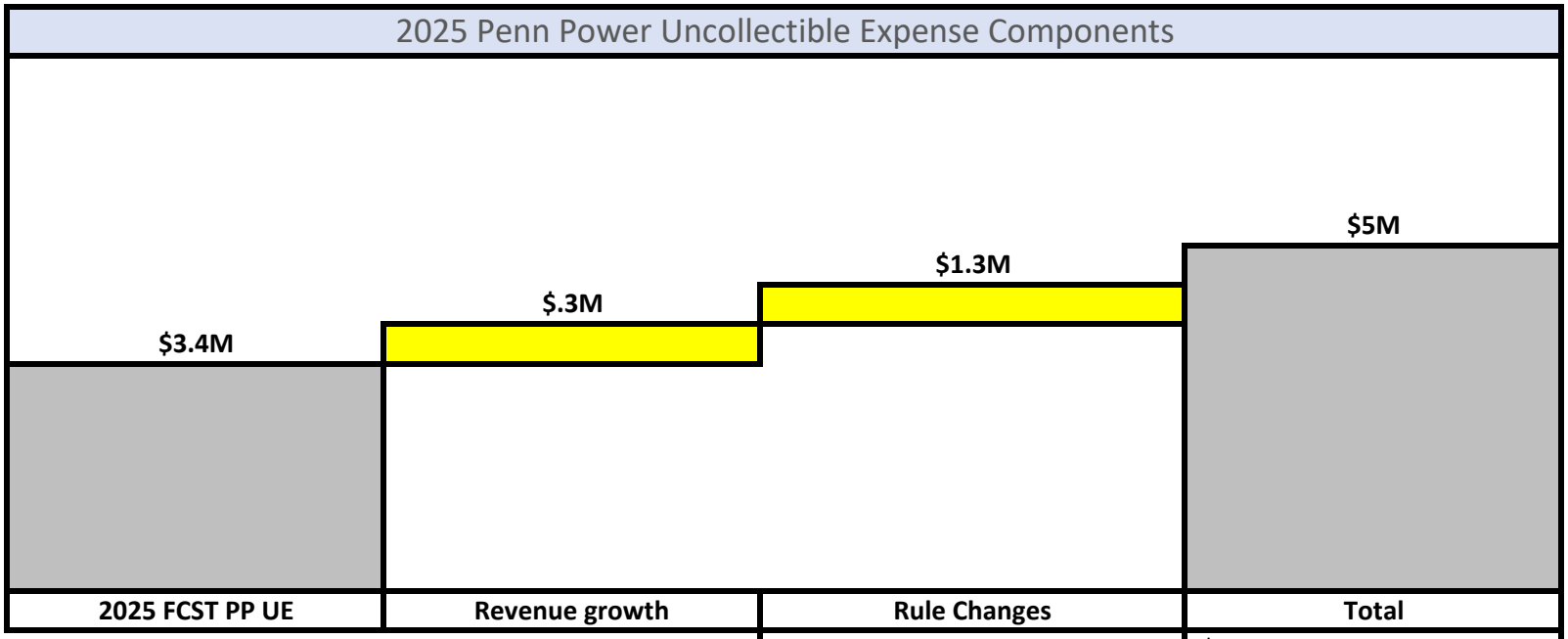
2025 UE	$	41,744,386
Revenue growth	$	3,279,477
Chapter 14 Rule		
Extended Installment plan risk	$	6,543,307
Security Deposit		2,152,021
Medcert change	$	2,770,307
PUC agreements Disconnect extension	$	631,386
Low Income - Summer Moratorium	$	3,804,559
Total 2025 PA UE proposal	$	60,925,443
Total Ch 14	$	15,901,580
UE no CH 14	$	45,023,863



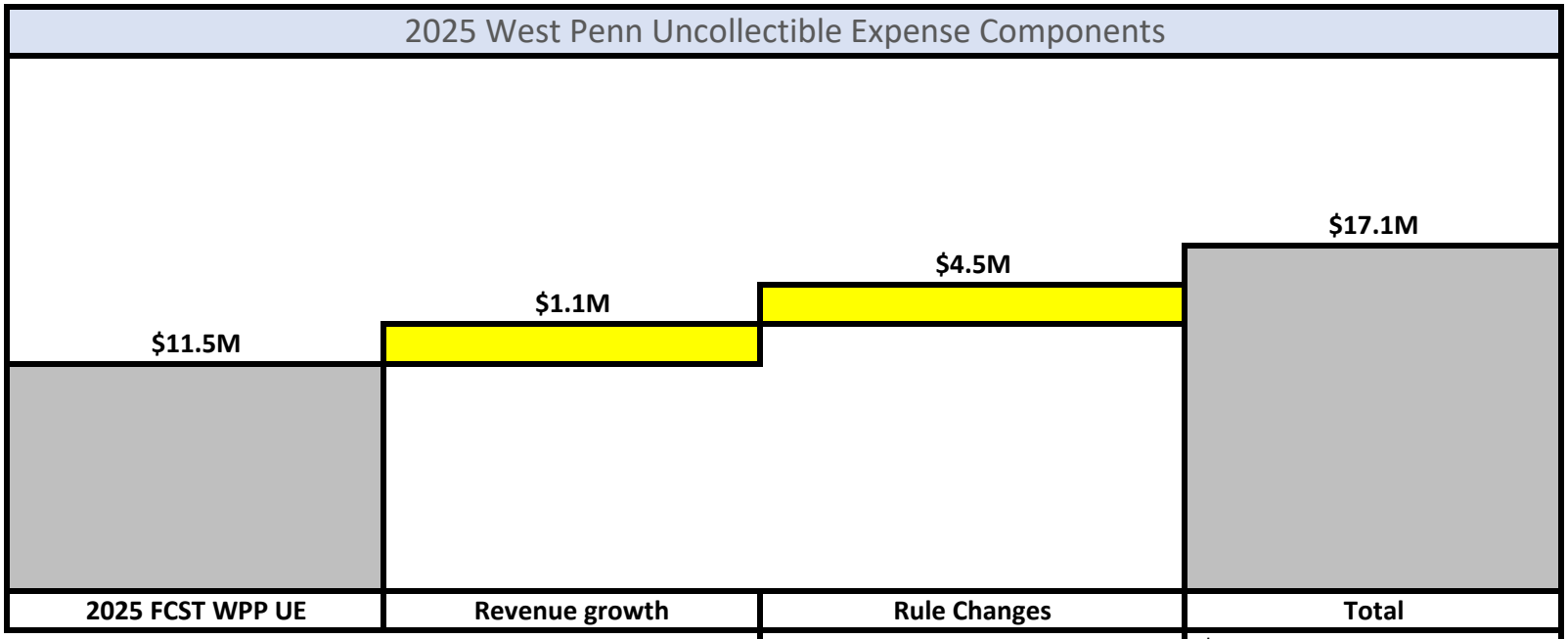
2025 ME UE	$	13,194,574
Revenue growth	$	999,369
Chapter 14 Rule		
Extended Installment plan risk	$	2,068,210
Security Deposit	$	655,795
Medcert change	$	875,639
PUC agreements Disconnect extension	$	199,569
Low Income - Summer Moratorium	$	1,202,546
Total 2025 ME UE proposal	$	19,195,702
Total Ch 14	$	5,001,758
UE no CH 14	$	14,193,943



2025 PN UE	$	13,654,914
Revenue growth	$	917,545
Chapter 14 Rule		
Extended Installment plan risk	$	2,140,367
Security Deposit	$	602,101
Medcert change	$	906,189
PUC agreements Disconnect extension	$	206,531
Low Income - Summer Moratorium	$	1,244,501
Total 2025 PN UE proposal	$	19,672,147
Total Ch 14	$	5,099,689
UE no CH 14	$	14,572,459



2025 PP UE	$	3,397,020
Revenue growth	$	292,010
Chapter 14 Rule		
Extended Installment plan risk	$	532,473
Security Deposit	$	191,620
Medcert change	$	225,438
PUC agreements Disconnect extension	$	51,380
Low Income - Summer Moratorium	$	309,602
Total 2025 PP UE proposal	$	4,999,544
Total Ch 14	$	1,310,513
UE no CH 14	$	3,689,030



2025 WPP UE	$	11,497,877
Revenue growth	$	1,070,553
Chapter 14 Rule		
Extended Installment plan risk	$	1,802,258
Security Deposit	$	702,506
Medcert change	$	763,040
PUC agreements Disconnect extension	$	173,906
Low Income - Summer Moratorium	$	1,047,910
Total 2025 WPP UE proposal	$	17,058,050
Total Ch 14	$	4,489,620
UE no CH 14	$	12,568,430

FE PA STATEMENT NO. 10

Dylan D’Ascendis

FE PA Statement No. 10

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY

DOCKET NO. R-2024-3047068

Direct Testimony
of
Dylan D'Ascendis

List of Topics Addressed

Return on Equity

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DIRECT TESTIMONY
OF
DYLAN W. D'ASCENDIS

I. INTRODUCTION AND BACKGROUND

Q. Please state your name and business address.

A. My name is Dylan W. D'Ascendis. My business address is 3000 Atrium Way, Suite 200, Mount Laurel, NJ 08054.

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

A. I am a Partner at ScottMadden, Inc.

Q. Please summarize your professional experience and educational background.

A. I have offered expert testimony on behalf of investor-owned utilities before over 35 state regulatory commissions in the United States, the Federal Energy Regulatory Commission, the Alberta Utility Commission, the Canadian Energy Regulator, an American Arbitration Association panel, and the Superior Court of Rhode Island on issues including, but not limited to, common equity cost rate, rate of return, valuation, capital structure, class cost of service, and rate design.

On behalf of the American Gas Association ("AGA"), I calculate the AGA Gas Index, which serves as the benchmark against which the performance of the American Gas Index Fund ("AGIF") is measured on a monthly basis. The AGA Gas Index and AGIF are a market capitalization weighted index and mutual fund, respectively, comprised of the common stocks of the publicly traded corporate members of the AGA.

I am a member of the Society of Utility and Regulatory Financial Analysts ("SURFA"). In 2011, I was awarded the professional designation "Certified Rate of Return

Analyst" by SURFA, which is based on education, experience, and the successful completion of a comprehensive written examination.

I am also a member of the National Association of Certified Valuation Analysts ("NACVA") and was awarded the professional designation "Certified Valuation Analyst" by NACVA in 2015.

I am a graduate of the University of Pennsylvania, where I received a Bachelor of Arts degree in Economic History. I have also received a Master of Business Administration with high honors and concentrations in Finance and International Business from Rutgers University.

The details of my educational background and expert witness appearances are shown in Appendix A.

Q. Please describe the purpose of your testimony.

A. The purpose of my testimony is to present evidence on behalf of FirstEnergy Pennsylvania Electric Company ("FE PA" or the "Company") and recommend an allowed rate of return on common equity ("ROE") for its Pennsylvania jurisdictional rate base.

Q. Have you prepared exhibits in support of your recommendation?

A. Yes. I have prepared FE PA Exhibits DWD-1 through DWD-9, which were prepared by me or under my direction.

Q. What is your recommended ROE for FE PA?

A. I recommend that the Pennsylvania Public Utility Commission (the "Commission") authorize FE PA the opportunity to earn an ROE of 11.30% on its jurisdictional rate base. The ratemaking capital structure and cost of long-term debt is sponsored by Company

Witness Wang. The overall rate of return is summarized on page 1 of FE PA Exhibit DWD-1 and in Table 1 below:

Table 1: Summary of Recommended Weighted Average Cost of Capital

Type of Capital	Ratios	Cost Rate	Weighted Cost Rate
Long-Term Debt	46.94%	4.56%	2.14%
Common Equity	53.81%	11.30%	6.08%
Total	100.00%		8.19%

II. SUMMARY

Q. Please summarize your recommended common equity cost rate.

A. My recommended common equity cost rate of 11.30% is summarized on page 2 of FE PA Exhibit DWD-1. I have assessed the market-based common equity cost rates of companies of relatively similar, but not necessarily identical, risk to FE PA. Using companies of relatively comparable risk as proxies is consistent with the principles of fair rate of return established in the *Hope*[1] and *Bluefield*[2] decisions. No proxy group can be identical in risk to any single company. Consequently, there must be an evaluation of relative risk between the company and the proxy group to determine if it is appropriate to adjust the proxy group's indicated rate of return.

My recommendation results from applying several cost of common equity models, specifically the Discounted Cash Flow ("DCF") model, the Risk Premium Model ("RPM"), and the Capital Asset Pricing Model ("CAPM"), to the market data of a proxy group of 13 electric utilities ("Utility Proxy Group") whose selection criteria will be discussed below. In addition, I applied the DCF model, RPM, and CAPM to a proxy group of 45 domestic, non-price regulated companies comparable in total risk to the Utility Proxy

[1] *Federal Power Comm'n v. Hope Natural Gas Co.*, 320 U.S. 591 (1944) ("Hope").
[2] *Bluefield Water Works Improvement Co. v. Public Serv. Comm'n*, 262 U.S. 679 (1922) ("Bluefield").

Group ("Non-Price Regulated Proxy Group").[3] The results derived from each are as follows:

Table 2: Summary of Common Equity Cost Rates

Discounted Cash Flow Model	9.89%
Risk Premium Model	11.47%
Capital Asset Pricing Model	12.48%
Cost of Equity Models Applied to Comparable Risk, Non-Price Regulated Companies	12.95%
Indicated Range of Common Equity Cost Rates Before Adjustments	9.89% - 12.95%
Credit Risk Adjustment	-0.08%
Flotation Cost Adjustment	0.21%
Indicated Cost of Common Equity Cost Rates After Adjustment	10.01% - 13.07%
Recommended Cost of Common Equity	11.30%

The indicated common equity cost rates across these models range from 9.89% to 12.95% before any Company-specific adjustments. My Company-specific indicated range of common equity cost rates, adjusted for credit risk and flotation costs, which will be discussed in detail below, is between 10.01% and 13.07%. From this range, I recommend that the Commission authorize an ROE of 11.30% for the Company.

Q. How is the remainder of your direct testimony organized?

A. The remainder of my direct testimony is organized as follows:

- *Section III* – Provides a summary of financial theory and regulatory principles pertinent to the development of the cost of capital;

[3] The development of the Non-Price Regulated Proxy Group is explained in more detail in Section V, part D.

- *Section IV* – Explains my selection of the Utility Proxy Group used to develop my analytical results;
- *Section V* – Discusses the reasonableness of the Company's requested capital structure;
- *Section VI* – Describes the analyses on which my recommendation is based;
- *Section VII* – Summarizes my common equity cost rate before adjustments to reflect Company-specific factors;
- *Section VIII* – Explains my adjustments to my common equity cost rate to reflect the Company-specific factors; and
- *Section IX*– Presents my conclusions regarding ROE.

III. GENERAL PRINCIPLES

Q. What general principles have you considered in arriving at your recommended common equity cost rate?

A. In unregulated industries, marketplace competition is the principal determinant of the price of products or services. For regulated public utilities, regulation must act as a substitute for marketplace competition. Assuring that the utility can fulfill its obligations to the public, while providing safe and reliable service, requires a level of earnings sufficient to maintain the integrity of presently invested capital. Sufficient earnings also permit the attraction of needed new capital at a reasonable cost, for which the utility must compete with other firms of comparable risk, consistent with the fair rate of return standards established by the U.S. Supreme Court in the previously cited *Hope* and *Bluefield* cases.

The U.S. Supreme Court affirmed the fair rate of return standards in *Hope*, when it stated:

> The rate-making process under the Act, *i.e.,* the fixing of 'just and reasonable' rates, involves a balancing of the investor and the consumer interests. Thus we stated in the Natural Gas Pipeline Co. case that 'regulation does not insure that the business shall produce net revenues.' 315 U.S. at page 590, 62 S.Ct. at page 745. But such considerations aside, the investor interest has a legitimate concern with the financial integrity of the company whose rates are being regulated. From the investor or company point of view it is important that there be enough revenue not only for operating expenses but also for the capital costs of the business. These include service on the debt and dividends on the stock. Cf. Chicago & Grand Trunk R. Co. v. Wellman, 143 U.S. 339, 345, 346 12 S.Ct. 400,402. By that standard the return to the equity owner should be commensurate with returns on investments in other enterprises having corresponding risks. That return, moreover, should be sufficient to assure confidence in the financial integrity of the enterprise, so as to maintain its credit and to attract capital.[4]

In summary, the U.S. Supreme Court has found that a return should be adequate to attract capital at reasonable terms and enable the utility to provide service while maintaining its financial integrity. As discussed above, and in keeping with established regulatory standards, that return should be commensurate with the returns expected elsewhere for investments of equivalent risk. The Commission's decision in this proceeding, therefore, should provide the Company with the opportunity to earn a return that is: (1) adequate to attract capital at reasonable cost and terms; (2) sufficient to ensure its financial integrity; and (3) commensurate with returns on investments in enterprises having corresponding risks.

Lastly, the required return for a regulated public utility is established on a stand-alone basis, i.e*.,* for the utility operating company at issue in a rate case. Parent entities, like other investors, have capital constraints and must look at the attractiveness of the expected risk-adjusted return of each investment alternative in their capital budgeting process. That is, utility holding companies that own many utility operating companies have

[4] *Hope*, 320 U.S. 591, 603 (1944).

choices as to where they will invest their capital within the holding company family. Therefore, the opportunity cost concept applies regardless of whether the funding source is public or corporate.

When funding is provided by a parent entity, the return still must be sufficient to provide an incentive to allocate equity capital to the subsidiary or business unit rather than other internal or external investment opportunities. That is, the regulated subsidiary must compete for capital with all the parent company's affiliates, and with other similar risk companies, which may include non-utilities. In that regard, investors value corporate entities on a sum-of-the-parts basis and expect each division within the parent company to provide an appropriate risk-adjusted return.

It therefore is important that the authorized ROE for the Company reflects the risks and prospects of its operations and supports its financial integrity from a stand-alone perspective. Consequently, the ROE authorized in this proceeding should be sufficient to support the operational (i.e., business risk) and financing (i.e., financial risk) of the Company's utility operations on a stand-alone basis.

Marketplace data must be relied on in assessing a common equity cost rate appropriate for ratemaking purposes. Just as the use of the market data for the proxy group adds reliability to the informed expert's judgment used in arriving at a recommended common equity cost rate, the use of multiple, generally accepted common equity cost rate models also adds reliability and accuracy when arriving at a recommended common equity cost rate.

Q. Within that broad framework, how is the cost of capital estimated in regulatory proceedings?

A. Regulated utilities primarily use common stock and long-term debt to finance their permanent property, plant, and equipment (i.e., rate base). The fair rate of return for a regulated utility is based on its weighted average cost of capital, in which the costs of the individual sources of capital are weighted by their respective book values.

The cost of capital is the return investors require to make an investment in a firm. Investors will provide funds to a firm only if the return that they *expect* is equal to, or greater than, the return that they *require* to accept the risk of providing funds to the firm.

The cost of capital (that is, the combination of the costs of debt and equity) is based on the economic principle of "opportunity costs." The principle of opportunity costs recognizes that investing in any asset (whether debt or equity securities) represents a forgone opportunity to invest in alternative assets. For any investment to be sensible, its expected return must be at least equal to the return expected on alternative investment opportunities with comparable risks. Because investments with like risks should offer similar returns, the opportunity cost of an investment should equal the return available on an investment of comparable risk.

The cost of debt is contractually defined and can be directly observed as the interest rate or yield on debt securities. However, the cost of equity is not directly observable and must be estimated based on market data and various financial models. Because the cost of equity is premised on opportunity costs, the models used to determine it are typically applied to a group of "comparable" or "proxy" companies.

In the end, the estimated cost of capital should reflect the return that investors require considering the subject company's business and financial risks, and the returns available on comparable investments.

A. Business Risk

Q. Please define business risk and explain why it is important for determining a fair rate of return.

A. The investor-required return on common equity reflects investors' assessment of the total investment risk of the subject firm. Total investment risk is often discussed in the context of business and financial risk.

Business risk reflects the uncertainty associated with owning a company's common stock without the company's use of debt and/or preferred stock financing. One way of considering the distinction between business and financial risk is to view the former as the uncertainty of the expected earned return on common equity, assuming the firm is financed with no debt.

Examples of business risks generally faced by utilities include, but are not limited to, the regulatory environment, mandatory environmental compliance requirements, customer mix and concentration of customers, service territory economic growth, market demand, operations, capital intensity, size, the degree of operating leverage, emerging technologies including distributed energy resources, the vagaries of weather, and the like, all of which have a direct bearing on earnings.

Although analysts, including rating agencies, may categorize business risks individually, as a practical matter, such risks are interrelated and not wholly distinct from one another. When determining an appropriate return on common equity, the relevant issue

is where investors see the subject company in relation to other similarly situated utility companies (i.e., the Utility Proxy Group). To the extent investors view a company as being exposed to higher risk, the required return will increase, and vice versa.

For regulated utilities, business risks are both long-term and near-term in nature. Whereas near-term business risks are reflected in year-to-year variability in earnings and cash flow brought about by economic or regulatory factors, long-term business risks reflect the prospect of an impaired ability of investors to obtain both a fair rate of return on, and return of, their capital. Moreover, because utilities accept the obligation to provide safe, adequate and reliable service (in exchange for a reasonable opportunity to earn a fair return on their investment), they generally do not have the option to delay, defer, or reject capital investments. Because those investments are capital-intensive, utilities generally do not have the option to avoid raising external funds. The obligation to serve and the corresponding need to access capital is even more acute during period of capital market distress.

Because utilities invest in long-lived assets, long-term business risks are of paramount concern to equity investors. That is, the risk of not recovering the return on their investment extends far into the future. The timing and nature of events that may lead to losses, however, also are uncertain and, consequently, those risks and their implications for the required return on equity tend to be difficult to quantify. Regulatory commissions (like investors who commit their capital) must review a variety of quantitative and qualitative data and apply their reasoned judgment to determine how long-term risks weigh in their assessment of the market-required return on common equity.

B. Financial Risk

Q. Please define financial risk and explain why it is important in determining a fair rate of return.

A. Financial risk is the additional risk created by the introduction of debt and preferred stock into the capital structure. The higher the proportion of debt and preferred stock in the capital structure, the higher the financial risk to common equity owners (i.e., failure to receive dividends due to default or other covenants). Therefore, consistent with the basic financial principle of risk and return, common equity investors require higher returns as compensation for bearing higher financial risk.

Q. Are bond and credit ratings a proxy for a firm's combined business and financial risks to equity owners (i.e., investment risk)?

A. Yes, similar bond ratings/issuer credit ratings reflect, and are representative of, similar combined business and financial risks (i.e., total risk) faced by bond investors.[5] Although specific business or financial risks may differ between companies, the same bond/credit rating indicates that the combined risks are roughly similar from a debtholder perspective. The caveat is that these debtholder risk measures do not translate directly to risks for common equity.

IV. FE PA AND THE UTILITY PROXY GROUP

Q. Why is it necessary to develop a proxy group when estimating the ROE for FE PA?

A. Because FE PA is not publicly traded and does not have publicly traded equity securities, it is necessary to develop groups of publicly traded, comparable companies to serve as

[3] Risk distinctions within S&P's bond rating categories are recognized by a plus or minus, e.g., within the A category, an S&P rating can by at A+, A, or A-. Similarly, risk distinction for Moody's ratings are distinguished by numerical rating gradations, e.g., within the A category, a Moody's rating can be A1, A2 and A3.

"proxies" for the Company. In addition to the analytical necessity of doing so, the use of proxy companies is consistent with the *Hope* and *Bluefield* comparable risk standards, as discussed above. I have selected two proxy groups that, in my view, are fundamentally risk-comparable to the Company: a Utility Proxy Group and a Non-Price Regulated Proxy Group, which is comparable in total risk to the Utility Proxy Group.

Even when proxy groups are carefully selected, it is common for analytical results to vary from company to company. Despite the care taken to ensure comparability, because no two companies are identical, market expectations regarding future risks and prospects will vary within the proxy group. It therefore is common for analytical results to reflect a seemingly wide range, even for a group of similarly situated companies. At issue is how to estimate the ROE from within that range. That determination will be best informed by employing a variety of sound analyses and necessarily must consider the sort of quantitative and qualitative information discussed throughout my direct testimony. Additionally, a relative risk analysis between the Company and the Utility Proxy Group must be made to determine whether or not explicit Company-specific adjustments need to be made to the Utility Proxy Group indicated results.

My analyses are based on the Utility Proxy Group, containing U.S. electric utilities. As discussed earlier, utilities must compete for capital with other companies with commensurate risk (including non-utilities) and, to do so, must be provided the opportunity to earn a fair and reasonable return. Consequently, it is appropriate to consider the Utility Proxy Group's market data in determining the Company's ROE.

Q. Are you familiar with FE PA's operations?

A. Yes. FE PA owns and operates an electric distribution system across Pennsylvania.[6] The operations subject to this proceeding are the electric distribution operations in Pennsylvania, which serve approximately 2 million customers over 32,400 square miles. FE PA is not publicly-traded but rather is an operating subsidiary of FirstEnergy Corp. (the "Parent" or "FirstEnergy"), which operates in six states,[7] serves approximately six million customers, and is publicly traded under symbol FE.

Q. Please explain how you chose the companies in the utility proxy group.

A. Because the cost of equity is a comparative exercise, my objective in developing a proxy group was to select companies that are comparable to the Company. Because the Company is a 100% rate-regulated electric distribution utility, I applied the following criteria to select my Utility Proxy Group:

(i) They were included in the Eastern, Central, or Western Electric Utility Group of *Value Line Investment Survey* (Standard Edition)(*"Value Line"*);

(ii) They have 70% or greater of fiscal year 2022 total operating income derived from, and 70% or greater of fiscal year 2022 total assets attributable to, regulated electric operations;

(iii) At the time of preparation of this testimony, they had not publicly announced that they were involved in any major merger or acquisition activity (i.e., one publicly-traded utility merging with or acquiring another) or any other major development;

(iv) They have not cut or omitted their common dividends during the five years ending 2022 or through the time of preparation of this testimony;

[6] FE PA was formed as a consolidated entity consisting of the operations of Metropolitan Edison Company, Pennsylvania Electric Company, Pennsylvania Power Company, and West Penn Power Company.

[7] FirstEnergy Corp., 2022 SEC Form 10-K, at 1. In addition to Pennsylvania, FirstEnergy also serves customers in Maryland, Ohio, West Virginia, New Jersey, and New York.

(v) They have *Value Line* and Bloomberg Professional Services ("Bloomberg") adjusted Beta coefficients ("beta");

(vi) They have positive *Value Line* five-year dividends per share ("DPS") growth rate projections; and

(vii) They have *Value Line*, Zacks, or Yahoo! Finance consensus five-year earnings per share ("EPS") growth rate projections.

The following 14 companies met these criteria:

Table 3: Utility Proxy Group Companies

Company Name	Ticker Symbol
Alliant Energy Corporation	LNT
Ameren Corporation	AEE
American Electric Power Corporation	AEP
Duke Energy Corporation	DUK
Edison International	EIX
Entergy Corporation	ETR
Evergy, Inc.	EVRG
IDACORP, Inc.	IDA
NorthWestern Corporation	NWE
OGE Energy Corporation	OGE
Pinnacle West Capital Corporation	PNW
Portland General Electric Company	POR
Southern Company	SO
Xcel Energy Inc.	XEL

V. CAPITAL STRUCTURE

Q. What is FE PA's requested capital structure?

A. The Company's requested capital structure consists of 46.19% long-term debt and 53.81% common equity, as shown on page 1 of FE PA Exhibit DWD-1. FE PA's requested capital structure is its expected capital structure at December 31, 2025, as testified by Company Witness Wang.

Q. How does FE PA's common equity ratio of 53.81% compare with the common equity ratios maintained by the utility proxy group?

A. FE PA's common equity ratio of 53.81% is reasonable and consistent with the range of common equity ratios maintained by the Utility Proxy Group. As shown on pages 1 and 2 of FE PA Exhibit DWD-2, common equity ratios of the Utility Proxy Group companies range from 30.19% to 56.13% for fiscal year 2022.

In addition to comparing FE PA's actual common equity ratio with common equity ratios currently and expected to be maintained by the Utility Proxy Group, I also compared the Company's actual common equity ratio with the equity ratios maintained by the operating subsidiaries of the Utility Proxy Group companies. As shown on page 3 of FE PA Exhibit DWD-2, common equity ratios of the operating utility subsidiaries of the Utility Proxy Group range from 38.87% to 59.36% for fiscal year 2022.

In my opinion, FE PA's expected capital structure consisting of 46.94% long-term debt and 53.81% common equity is appropriate for ratemaking purposes. It is appropriate because it is generally consistent with the capital structure ratios (based on total permanent capital) maintained by the Utility Proxy Group on whose market data I base my recommended common equity cost rate.

VI. <u>COMMON EQUITY COST RATE MODELS</u>

Q. Is it important that cost of common equity models be market-based?

A. Yes. As discussed previously, regulated public utilities, like the Company, must compete for equity in capital markets along with all other companies with commensurate risk, including non-utilities. The cost of common equity is thus determined based on equity market expectations for the returns of those companies. If an individual investor is

choosing to invest their capital among companies with comparable risk, they will choose the company providing a higher return over a company providing a lower return.

Q. Are the cost of common equity models you use market-based models?

A. Yes. The DCF model is market-based in that market prices are used in developing the dividend yield component of the model. Regarding the RPM, the total market risk premium approach uses bond ratings and expected bond yields that reflect the market's assessment of bond/credit risk, and the Predictive Risk Premium Model ("PRPM") uses monthly market returns in addition to expectations of the risk-free rate. In addition, betas ("β"), which reflect the market/systematic risk component of equity risk premium, are derived from regression analyses of market prices. The CAPM is market based for many of the same reasons that the RPM is market based (i.e., the use of expected bond yields and betas). Selection criteria for the Non-Price Regulated Proxy Group are based on regression analyses of market prices and reflect the market's assessment of total risk.

Q. What analytical approaches did you use to determine the company's ROE?

A. As discussed earlier, I have relied on the DCF model, the RPM, and the CAPM, which I apply to the Utility Proxy Group described above. I also applied these same models to a Non-Price Regulated Proxy Group described later in this section.

I rely on multiple models because reasonable investors use a variety of tools and do not rely exclusively on a single source of information or single model. Moreover, the specific models on which I rely focus on different aspects of return requirements and provide different insights into investors' views of risk and return. The DCF model, for example, estimates the investor-required return assuming a constant expected dividend yield and growth rate in perpetuity, while Risk Premium-based methods (i.e., the RPM and

CAPM approaches) provide the ability to reflect investors' views of risk, future market returns, and the relationship between interest rates and the ROE. Just as the use of market data for the Utility Proxy Group adds the reliability necessary to inform expert judgment in arriving at a recommended common equity cost rate, the use of multiple generally accepted common equity cost rate models also adds reliability and accuracy when arriving at a recommended common equity cost rate.

A. Discounted Cash Flow Model

Q. Please describe the DCF model, generally.

A. The theory underlying the DCF model is that the present value of an expected future stream of net cash flows during the investment holding period can be determined by discounting those cash flows at the cost of capital, or the investors' capitalization rate. DCF theory indicates that an investor buys a stock for an expected total return rate, which is derived from the cash flows received from dividends and market price appreciation. Mathematically, the dividend yield on market price plus a growth rate equals the capitalization rate; i.e., the total common equity return rate expected by investors, as shown in Equation [1] below:

$$K_e = (D_0 (1+g))/P + g$$

where:

K_e = the required Return on Equity;
D_0 = the annualized Dividend Per Share;
P = the current stock price; and
g = the growth rate.

Q. Which version of the DCF model do you use?

A. I used the single-stage constant growth DCF model.

Q. Please describe the dividend yield you used in applying the constant growth DCF model.

A. The unadjusted dividend yields are based on the proxy companies' dividends as of December 29, 2023, divided by the average closing market price for the 60 trading days ended December 29, 2023.[8]

Q. Please explain your adjustment to the dividend yield.

A. Because dividends are paid periodically (e.g., quarterly), as opposed to continuously (daily), an adjustment must be made to the dividend yield. This is often referred to as the discrete, or the Gordon Periodic, version of the DCF model.

DCF theory calls for using the full growth rate, or D_1, in calculating the model's dividend yield component. Since the companies in the Utility Proxy Group increase their quarterly dividends at various times during the year, a reasonable assumption is to reflect one-half the annual dividend growth rate in the dividend yield component, or $D_{1/2}$. Because the dividend should be representative of the next 12-month period, this adjustment is a conservative approach that does not overstate the dividend yield. Therefore, the actual average dividend yields in Column 1, page 1 of FE PA Exhibit DWD-3 have been adjusted upward to reflect one-half the average projected growth rate shown in Column 5.

Q. Please explain the basis for the growth rates you apply to the utility proxy group in your constant growth DCF model.

A. Investors with more limited resources than institutional investors are likely to rely on widely available financial information services, such as *Value Line*, Zacks, and Yahoo!

[8] *See*, Column 1, page 1 of FE PA Exhibit DWD-3.

Finance. Investors realize that analysts have significant insight into the dynamics of the industries and individual companies they analyze, as well as companies' abilities to effectively manage the effects of changing laws and regulations, and ever-changing economic and market conditions. For these reasons, I used analysts' five-year forecasts of EPS growth in my DCF analysis.

Over the long run, there can be no growth in DPS without growth in EPS. Security analysts' earnings expectations have a more significant influence on market prices than dividend expectations. Thus, using earnings growth rates in a DCF analysis provides a better match between investors' market price appreciation expectations and the growth rate component of the DCF.

Q. Please summarize the constant growth DCF model results.

A. As shown on page 1 of Exhibit DWD-3, the application of the Constant Growth DCF model to the Utility Proxy Group result in mean and median indicated ROEs of 9.89%.

B. The Risk Premium Model

Q. Please describe the theoretical basis of the RPM.

A. The RPM is based on the fundamental financial principle of risk and return; namely, that investors require greater returns for bearing greater risk. The RPM recognizes that common equity capital has greater investment risk than debt capital, as common equity shareholders are behind debt holders in any claim on a company's assets and earnings. As a result, investors require higher returns from common stocks than from bonds to compensate them for bearing the additional risk.

While it is possible to directly observe bond returns and yields, investors' required common equity returns cannot be directly determined or observed. According to RPM

theory, one can estimate a common equity risk premium over bonds (either historically or prospectively) and use that premium to derive a cost rate of common equity. The cost of common equity equals the expected cost rate for long-term debt capital, plus a risk premium over that cost rate, to compensate common shareholders for the added risk of being unsecured and last-in-line for any claim on the corporation's assets and earnings upon liquidation.

Q. Please explain the total market approach RPM.

A. The total market approach RPM adds a prospective public utility bond yield to an average of: (1) an equity risk premium that is derived from a beta-adjusted total market equity risk premium, (2) an equity risk premium based on the S&P Utilities Index, and (3) an equity risk premium based on authorized ROEs for electric utilities.

Q. Please explain how you determined the expected bond yield applicable to the utility proxy group.

A. The first step in the total market approach RPM analysis is to determine the expected bond yield. Because both ratemaking and the cost of capital, including the common equity cost rate, are prospective in nature, a prospective yield on similarly-rated long-term debt is essential. Because I am unaware of any publication that provides forecasted public utility bond yields, I relied on a consensus forecast of about 50 economists of the expected yield on Aaa-rated corporate bonds for the six calendar quarters ending with the second calendar quarter of 2025, and *Blue Chip's* long-term projections for 2025 to 2029, and 2030 to 2034. As shown on line 1, page 1 of Exhibit DWD-4, the average expected yield on Moody's Aaa-rated corporate bonds is 4.90%.

Because that 4.90% estimate represents a corporate bond yield and not a utility specific bond yield, I adjusted the expected Aaa-rated corporate bond yield to an equivalent A2-rated public utility bond yield. That resulted in an upward adjustment of 0.73%, which represents a recent spread between Aaa-rated corporate bonds and A2-rated public utility bonds.[9] Adding that recent 0.73% spread to the expected Aaa-rated corporate bond yield of 4.90% results in an expected A2-rated public utility bond yield of 5.63%.

I then reviewed the average credit rating for the Utility Proxy Group from Moody's to determine if an adjustment to the estimated A2-rated public utility bond was necessary. Since the Utility Proxy Group's average Moody's long-term issuer rating is Baa1, another adjustment to the expected A2-rated public utility bond is needed to reflect the difference in bond ratings. An upward adjustment of 0.17%, which represents two-thirds of a recent spread between A2-rated and Baa2-rated public utility bond yields, is necessary to make the A2-rated prospective bond yield applicable to an Baa1-rated public utility bond.[10] Adding the 0.17% to the 5.63% prospective A2-rated public utility bond yield results in a 5.80% expected bond yield applicable to the Utility Proxy Group.

[9] As shown on line 2 and explained in note 2, page 1 of FE PA Exhibit DWD-4.
[10] As shown on line 4 and explained in note 3, page 1 of FE PA Exhibit DWD-4.

Table 4: Summary of the Calculation of the Utility Proxy Group Projected Bond Yield[11]

Prospective Yield on Moody's Aaa-Rated Corporate Bonds (*Blue Chip)*	4.90%
Adjustment to Reflect Yield Spread Between Moody's Aaa-Rated Corporate Bonds and Moody's A2-Rated Utility Bonds	0.73%
Adjustment to Reflect the Utility Proxy Group's Average Moody's Bond Rating of Baa1	0.17%
Prospective Bond Yield Applicable to the Utility Proxy Group	5.80%

To develop the total market approach RPM estimate of the appropriate return on equity, this prospective bond yield is then added to the average of the three different equity risk premiums, which I now discuss, in turn.

a. Beta-Derived Equity Risk Premium

Q. Please explain how the beta-derived equity risk premium is determined.

A. The components of the beta-derived risk premium model are: (1) an expected market equity risk premium over corporate bonds, and (2) the beta. The derivation of the beta-derived equity risk premium that I applied to the Utility Proxy Group is shown on lines 1 through 9, page 6 of Exhibit DWD-4. The total beta-derived equity risk premium I applied is based on an average of three historical market data-based equity risk premiums, two *Value Line*-based equity risk premiums and a Bloomberg-based equity risk premium. Each of these is described below.

[11] As shown on page 1 of FE PA Exhibit DWD-4.

Q. How did you derive a market equity risk premium based on long-term historical data?

A. To derive a historical market equity risk premium, I used the most recent holding period returns for the large company common stocks from the Stocks, Bonds, Bills, and Inflation ("SBBI") Yearbook 2023 ("SBBI - 2023")[12] less the average historical yield on Moody's Aaa/Aa2-rated corporate bonds for the period 1928 to 2022. Using holding period returns over a very long time is appropriate because it is consistent with the long-term investment horizon presumed by investing in a going concern, i.e., a company expected to operate in perpetuity.

SBBI's long-term arithmetic mean monthly total return rate on large company common stocks was 11.78% and the long-term arithmetic mean monthly yield on Moody's Aaa/Aa2-rated corporate bonds was 5.96%.[13] As shown on line 1, page 6 of Exhibit DWD-4, subtracting the mean monthly bond yield from the total return on large company stocks results in a long-term historical equity risk premium of 5.82%.

I used the arithmetic mean monthly total return rates for the large company stocks and yields (income returns) for the Moody's Aaa/Aa2-rated corporate bonds, because they are appropriate for the purpose of estimating the cost of capital as noted in SBBI - 2023.[14] Using the arithmetic mean return rates and yields is appropriate because historical total returns and equity risk premiums provide insight into the variance and standard deviation of returns needed by investors in estimating future risk when making a current investment. If investors relied on the geometric mean of historical equity risk premiums, they would

[12] *See,* SBBI-2023 Appendix A Tables: Kroll Stocks, Bonds, Bills, & Inflation 1926-2022.
[13] As explained in note 1, page 7 of FE PA Exhibit DWD-4.
[14] SBBI - 2023, at page 200-201.

have no insight into the potential variance of future returns, because the geometric mean relates the change over many periods to a constant rate of change, thereby obviating the year-to-year fluctuations, or variance, which is critical to risk analysis.

Q. Please explain the derivation of the regression-based market equity risk premium.

A. To derive the regression-based market equity risk premium of 7.27% shown on line 2, page 6 of Exhibit DWD-4, I used the same monthly annualized total returns on large company common stocks relative to the monthly annualized yields on Moody's Aaa/Aa2-rated corporate bonds as mentioned above. I modeled the relationship between interest rates and the market equity risk premium using the observed monthly market equity risk premium as the dependent variable, and the monthly yield on Moody's Aaa/Aa2-rated corporate bonds as the independent variable. I then used a linear Ordinary Least Squares ("OLS") regression, in which the market equity risk premium is expressed as a function of the Moody's Aaa/Aa2-rated corporate bonds yield:

$$RP = \alpha + \beta\ (R_{Aaa/Aa2})$$

Q. Please explain the derivation of the PRPM equity risk premium.

A. The PRPM, published in the *Journal of Regulatory Economics,*[15] was developed from the work of Robert F. Engle, who shared the Nobel Prize in Economics in 2003 "for methods of analyzing economic time series with time-varying volatility ("ARCH")".[16] Engle found that volatility changes over time and is related from one period to the next, especially in financial markets. Engle discovered that volatility of prices and returns clusters over time

[15] Autoregressive conditional heteroscedasticity. See "A New Approach for Estimating the Equity Risk Premium for Public Utilities", Pauline M. Ahern, Frank J. Hanley and Richard A. Michelfelder, Ph.D. *The Journal of Regulatory Economics* (December 2011), 40:261-278.

[16] www.nobelprize.org.

and is therefore highly predictable and can be used to predict future levels of risk and risk premiums.

The PRPM estimates the risk-return relationship directly, as the predicted equity risk premium is generated by predicting volatility or risk. The PRPM is not based on an estimate of investor behavior, but rather on an evaluation of the results of that behavior (i.e., the variance of historical equity risk premiums).

The inputs to the model are the historical monthly returns on large company common stocks minus the monthly yields on Moody's Aaa/Aa-rated corporate bonds during the period from January 1928 through December 2023.[17] Using a generalized form of ARCH, known as GARCH, I calculated each Utility Proxy Group company's projected equity risk premium using Eviews© statistical software. When the GARCH model is applied to the historical return data, it produces a predicted GARCH variance series and a GARCH coefficient. Multiplying the predicted monthly variance by the GARCH coefficient and then annualizing it[18] produces the predicted annual equity risk premium. The resulting PRPM predicted a market equity risk premium of 9.35%.[19]

Q. Please explain the derivation of a projected equity risk premium based on *Value Line* data for your RPM analysis.

A. As noted above, because both ratemaking and the cost of capital are prospective, a prospective market equity risk premium is needed. The derivation of the forecasted or prospective market equity risk premium can be found in note 4, page 7 of Exhibit DWD-

[17] Data from January 1928 to December 2022 is from SBBI - 2023. Data from January 2023 to September 2023 is from Bloomberg.
[18] Annualized Return = (1 + Monthly Return) ^12 - 1.
[19] Shown on line 3, page 6 of FE PA Exhibit DWD-4.

4. Consistent with my calculation of the dividend yield component in my DCF analysis, this prospective market equity risk premium is derived from an average of the three- to five-year median market price appreciation potential by *Value Line* for the 13 weeks ended December 29, 2023, plus an average of the median estimated dividend yield for the common stocks of the 1,700 firms covered in *Value Line*'s Standard Edition.[20]

The average median expected price appreciation is 62%, which translates to a 12.82% annual appreciation, and, when added to the average of *Value Line's* median expected dividend yields of 2.33%, equates to a forecasted annual total return rate on the market of 15.15%. The forecasted Moody's Aaa-rated corporate bond yield of 4.90% is deducted from the total market return of 15.15%, resulting in an equity risk premium of 10.25%, as shown on line 4, page 6 of Exhibit DWD- 4.

Q. Please explain the derivation of an equity risk premium based on the S&P 500 companies.

A. Using data from *Value Line*, I calculated an expected total return on the S&P 500 companies using expected dividend yields and long-term growth estimates as a proxy for capital appreciation. The expected total return for the S&P 500 is 14.14%. Subtracting the prospective yield on Moody's Aaa-rated corporate bonds of 4.90% results in a 9.24% projected equity risk premium.

Q. Please explain the derivation of an equity risk premium based on Bloomberg data.

A. Using data from Bloomberg, I calculated an expected total return on the S&P 500 using expected dividend yields and long-term growth estimates as a proxy for capital

[20] As explained in detail in note 1, page 2 of FE PA Exhibit DWD-4.

appreciation, identical to the method described above. The expected total return for the S&P 500 is 17.52%. Subtracting the prospective yield on Moody's Aaa-rated corporate bonds of 4.90% results in a 12.62% projected equity risk premium.

Q. What is your conclusion of a beta-derived equity risk premium for use in your RPM analysis?

A. I gave equal weight to all six equity risk premiums based on each source - historical, *Value Line*, and Bloomberg - in arriving at an 9.09% equity risk premium.

Table 5: Summary of the Calculation of the Equity Risk Premium Using Total Market Returns[21]

Historical Spread Between Total Returns of Large Stocks and Aaa and Aa2-Rated Corporate Bond Yields (1928 – 2022)	5.82%
Regression Analysis on Historical Data	7.27%
PRPM Analysis on Historical Data	9.35%
Prospective Equity Risk Premium using Total Market Returns from *Value Line* Summary & Index less Projected Aaa Corporate Bond Yields	10.25%
Prospective Equity Risk Premium using Measures of Capital Appreciation and Income Returns from *Value Line* for the S&P 500 less Projected Aaa Corporate Bond Yields	9.24%
Prospective Equity Risk Premium using Measures of Capital Appreciation and Income Returns from Bloomberg Professional Services for the S&P 500 less Projected Aaa Corporate Bond Yields	12.62%
Average	9.09%

After calculating the average market equity risk premium of 9.09%, I adjusted it by beta to account for the risk of the Utility Proxy Group. As discussed below, beta is a meaningful measure of prospective relative risk to the market as a whole, and is a logical way to allocate a company's, or proxy group's, share of the market's total equity risk

[21] As shown on page 6 of FE PA Exhibit DWD-4.

premium relative to corporate bond yields. As shown on page 6 of FE PA Exhibit DWD-4, the average of the mean and median beta for the Utility Proxy Group is 0.81. Multiplying the 0.81 average beta by the market equity risk premium of 9.09% results in a beta-adjusted equity risk premium for the Utility Proxy Group of 7.36%.

b. <u>S&P Utility Index Derived Equity Risk Premium</u>

Q. How did you derive the equity risk premium based on the S&P utility index and Moody's A2-rated public utility bonds?

A. I estimated three equity risk premiums based on S&P Utility Index holding period returns, and two equity risk premiums based on the expected returns of the S&P Utilities Index, using *Value Line* and Bloomberg data, respectively. Turning first to the S&P Utility Index holding period returns, I derived a long-term monthly arithmetic mean equity risk premium between the S&P Utility Index total returns of 10.63% and monthly Moody's A2-rated public utility bond yields of 6.44% from 1928 to 2022 to arrive at an equity risk premium of 4.20%.[22] I then used the same historical data to derive an equity risk premium of 5.01% based on a regression of the monthly equity risk premiums. The final S&P Utility Index holding period equity risk premium involved applying the PRPM using the historical monthly equity risk premiums from January 1928 to December 2023 to arrive at a PRPM-derived equity risk premium of 4.80% for the S&P Utility Index.

I then derived expected total returns on the S&P Utilities Index of 10.63% and 10.61% using data from *Value Line* and Bloomberg, respectively, and subtracted the prospective Moody's A2-rated public utility bond yield of 5.63%,[23] which resulted in

[22] As shown on line 1, page 10 of Exhibit DWD-4.
[23] Derived on line 3, page 1 of Exhibit DWD-4.

equity risk premiums of 5.00% and 4.98%, respectively. As with the market equity risk premiums, I averaged each risk premium based on each source (i.e., historical, *Value Line*, and Bloomberg) to arrive at my utility-specific equity risk premium of 4.80%.

Table 6: Summary of the Calculation of the Equity Risk Premium Using S&P Utility Index Holding Returns[24]

Historical Spread Between Total Returns of the S&P Utilities Index and A2-Rated Utility Bond Yields (1928 – 2022)	4.20%
Regression Analysis on Historical Data	5.01%
PRPM Analysis on Historical Data	4.80%
Prospective Equity Risk Premium using Measures of Capital Appreciation and Income Returns from *Value Line* for the S&P Utilities Index less Projected A2 Utility Bond Yields	5.00%
Prospective Equity Risk Premium using Measures of Capital Appreciation and Income Returns from Bloomberg Professional Services for the S&P Utilities Index less Projected A2 Utility Bond Yields	4.98%
Average	4.80%

c. Authorized Return Derived Equity Risk Premium

Q. How do you derive an equity risk premium of 4.85% based on authorized ROEs for electric utilities?

A. The equity risk premium of 4.85% shown on line 3, page 5 of FE PA Exhibit DWD-4 is the result of a regression analysis based on regulatory awarded ROEs related to the yields on Moody's A2-rated public utility bonds. That analysis is shown on page 9 of FE PA Exhibit DWD-4. Page 9 of FE PA Exhibit DWD-4 contains the graphical results of a regression analysis of 1,232 rate cases for electric utilities which were fully litigated during the period from January 1, 1980 through December 29, 2023. It shows the implicit equity risk premium relative to the yields on A2-rated public utility bonds immediately prior to the issuance of each regulatory decision.

[24] As shown on page 10 of Exhibit DWD-4.

It is readily discernible that there is an inverse relationship between the yield on A2-rated public utility bonds and equity risk premiums. In other words, as interest rates decline, the equity risk premium rises and vice versa, a result consistent with financial literature on the subject.[25] I used the regression results to estimate the equity risk premium applicable to the projected yield on Moody's A2-rated public utility bonds. Given the expected A2-rated utility bond yield of 5.63%, it can be calculated that the indicated equity risk premium applicable to that bond yield is 4.85%, which is shown on line 3, page 5 of FE PA Exhibit DWD-4.

Q. What is your conclusion of an equity risk premium for use in your total market approach RPM analysis?

A. The equity risk premium I apply to the Utility Proxy Group is 5.67%, which is the average of the beta-adjusted equity risk premium for the Utility Proxy Group, the S&P Utilities Index, and the authorized return utility equity risk premiums of 7.36%, 4.80%, and 4.85%, respectively.[26]

Q. What is the indicated RPM common equity cost rate based on the total market approach?

A. As shown on line 7, page 1 of FE PA Exhibit DWD-4 and shown on Table 7, below, I calculated a common equity cost rate of 11.47% for the Utility Proxy Group based on the total market approach RPM.

[25] *See*, *e.g.*, Robert S. Harris and Felicia C. Marston, *The Market Risk Premium: Expectational Estimates Using Analysts' Forecasts*, Journal of Applied Finance, Vol. 11, No. 1, 2001, at pages 11 to 12; Eugene F. Brigham, Dilip K. Shome, and Steve R. Vinson, *The Risk Premium Approach to Measuring a Utility's Cost of Equity*, Financial Management, Spring 1985, at pages 33 to 45.

[26] As shown on page 5 of FE PA Exhibit DWD-4.

Table 7: Summary of the Total Market Return Risk Premium Model[27]

Prospective Moody's Baa1-Rated Utility Bond Applicable to the Utility Proxy Group	5.80%
Prospective Equity Risk Premium	5.67%
Indicated Cost of Common Equity	11.47%

C. The Capital Asset Pricing Model

Q. Please explain the theoretical basis of the CAPM.

A. CAPM theory defines risk as the co-variability of a security's returns with the market's returns as measured by beta (β). A beta less than 1.0 indicates lower variability than the market as a whole, while a beta greater than 1.0 indicates greater variability than the market.

The CAPM assumes that all non-market or unsystematic risk can be eliminated through diversification. The risk that cannot be eliminated through diversification is called market, or systematic, risk. In addition, the CAPM presumes that investors only require compensation for systematic risk, which is the result of macroeconomic and other events that affect the returns on all assets. The model is applied by adding a risk-free rate of return to a market risk premium, which is adjusted proportionately to reflect the systematic risk of the individual security relative to the total market as measured by the beta. The traditional CAPM model is expressed as:

$$R_s = R_f + \beta (R_m - R_f)$$

Where: R_s = Return rate on the common stock

R_f = Risk-free rate of return

R_m = Return rate on the market as a whole

[27] As shown on page 1 of FE PA Exhibit DWD-4.

β = Adjusted beta (volatility of the security relative to the market as a whole)

Numerous tests of the CAPM have measured the extent to which security returns and beta are related as predicted by the CAPM, confirming its validity. The empirical CAPM ("ECAPM") reflects the reality that while the results of these tests support the notion that the beta is related to security returns, the empirical Security Market Line ("SML") described by the CAPM formula is not as steeply sloped as the predicted SML.[28] The ECAPM reflects this empirical reality.

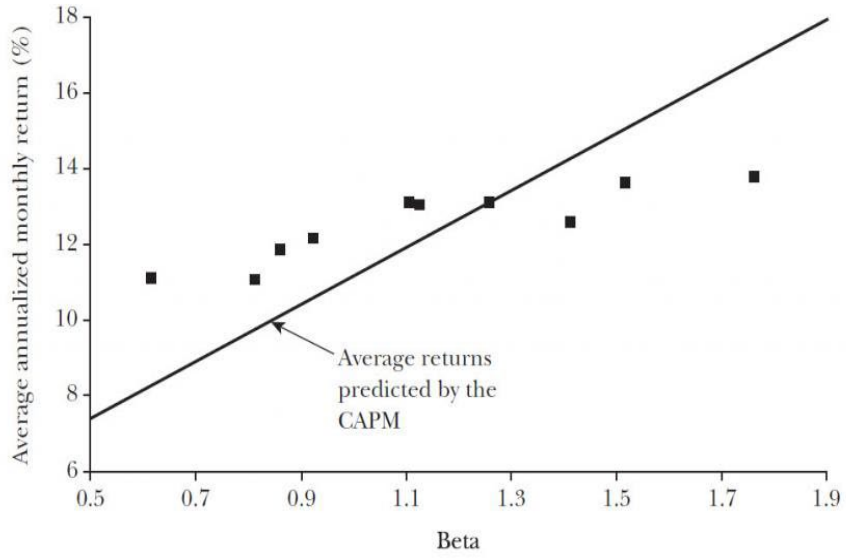
Q. Why is the use of the ECAPM appropriate in determining the ROE for FE PA?

The ECAPM is a well-established model that has been relied on in both academic and regulatory settings. Fama and French clearly state regarding Figure 2, below, that "[t]he returns on the low beta portfolios are too high, and the returns on the high beta portfolios are too low." [29]

[28] Morin, at page 220.
[29] Eugene F. Fama and Kenneth R. French, "The Capital Asset Pricing Model: Theory and Evidence", *Journal of Economic Perspectives*, Vol. 18, No. 3, Summer 2004 at 33 "Fama & French".

Figure 2 http://pubs.aeaweb.org/doi/pdfplus/10.1257/0895330042162430

Average Annualized Monthly Return versus Beta for Value Weight Portfolios Formed on Prior Beta, 1928–2003



In addition, Morin observes that while the results of these tests support the notion that beta is related to security returns, the empirical SML described by the CAPM formula is not as steeply sloped as the predicted SML. Morin states:

> With few exceptions, the empirical studies agree that … low-beta securities earn returns somewhat higher than the CAPM would predict, and high-beta securities earn less than predicted.[30]
>
> * * *
>
> Therefore, the empirical evidence suggests that the expected return on a security is related to its risk by the following approximation:
>
> $$K = R_F + x\,\beta(R_M - R_F) + (1-x)\,\beta(R_M - R_F)$$
>
> where x is a fraction to be determined empirically. The value of x that best explains the observed relationship [is] Return = 0.0829 + 0.0520 β is between 0.25 and 0.30. If x = 0.25, the equation becomes:
>
> $$K = R_F + 0.25(R_M - R_F) + 0.75\,\beta(R_M - R_F)$$[31]

[30] Morin, at 207.
[31] Morin, at 221.

Fama and French provide similar support for the ECAPM when they state:

> The early tests firmly reject the Sharpe-Lintner version of the CAPM. There is a positive relation between beta and average return, but it is too 'flat.'… The regressions consistently find that the intercept is greater than the average risk-free rate… and the coefficient on beta is less than the average excess market return… This is true in the early tests… as well as in more recent cross-section regressions tests, like Fama and French (1992).[32]

Finally, Fama and French further note:

> Confirming earlier evidence, the relation between beta and average return for the ten portfolios is much flatter than the Sharpe-Linter CAPM predicts. The returns on low beta portfolios are too high, and the returns on the high beta portfolios are too low. For example, the predicted return on the portfolio with the lowest beta is 8.3 percent per year; the actual return as 11.1 percent. The predicted return on the portfolio with the highest beta is 16.8 percent per year; the actual is 13.7 percent.[33]

Research from Dianna R. Harrington also supports the use of the ECAPM. Harrington summarizes studies on the predicted results of the CAPM versus the actual returns in her text Modern Portfolio Theory & the Capital Asset Pricing Model:

> So far we have learned some very interesting things about the CAPM and reality. Some of the earliest work tested realized data (history) against data generated by simulated portfolios. Early studies by Douglas (1969) and Lintner (Douglas [1969]) showed discrepancies between what was expected on the basis of the CAPM and the actual relationships that were apparent in the capital markets. Theoretically, the minimal rate of return from the portfolios (the intercept) and the actual risk-free rate for the period should have been equal. They were not.
>
> * * *
>
> Another study, now more famous than Lintner's was done by Black, Jensen, and Scholes (1972). Lintner had used what is called a cross-sectional method (looking at a number of stock returns during one time period), whereas Black, Jensen, and Scholes used a time-series method (using returns for a number of stocks over several time periods). To make their test, Black, Jensen, and Scholes assumed that what had happened in the past was a good proxy for the investor expectations (a

[32] Fama & French, at 32.
[33] Fama & French, at 33.

frequent assumption in CAPM tests). Using historical data, they generated estimates using what we call the market model:

$$R_{jt} = \alpha_j + \beta_j (R_{mt}) + \varepsilon_j$$

Where:

R = total returns

β = the slope of the line (the incremental return for risk)

α = the intercept or a constant (expected to be 0 over time and across all firms)

ε = an error term (expected to be random, without information)

m = the market proxy

j = the firm or portfolio

t = the time period

Instead of using single stocks, they formed portfolios in an effort to wash out one source of error; because betas of single firms are quite unstable. On the basis of the CAPM, they expected to find

1. That the intercept was equal to the risk-free rate (their proxy was the Treasury bill rate)

2. That the capital market line had a positive slope and that riskier (higher beta) securities provided higher return

Instead they found

1. That the intercept was different from the risk-free rate

2. That high-risk securities earned less and low-risk securities earned more than predicted by the model

3. That the intercept seemed to depend on the beta of any asset: high-beta stocks had a different intercept than low-beta stocks

* * *

Fama and MacBeth (1974) criticized the Black, Jensen, and Scholes study (hereafter called BJS). In a reformation of the study, they supported the first of the BJS findings. They found that the intercept exceeded the risk-free proxy, but did not find the evidence to support the other BJS conclusions.[34]

[34] Dianna R. Harrington, Modern Portfolio Theory & the Capital Asset Pricing Model – A User's Guide, Prentice-Hall, Inc. 1983, at 43-45.

Harrington discusses Black's potential solution to this phenomenon:

> Black's replacement for the risk-free asset was a portfolio that had no covariability with the market portfolio. Because the relevant risk in the CAPM is systematic risk, a risk-free asset would be the one with no volatility relative to the market – that is, a portfolio with a beta of zero. All investor-perceived levels of risk could be obtained from various linear combinations of Black's zero-beta portfolio and the market portfolio… Since R_z (the rate of return of the zero-beta asset) and R_m are uncorrelated (as R_f and R_m were assumed to be in the simple CAPM), the investor can choose from various combinations of R_z and R_m. On segment R_mY, R_z, is sold short and proceeds are invested in R_m. On segment R_zR_m, portions of the zero-beta portfolio are purchased. At R_m, the investor is fully invested in the market portfolio. The equilibrium CAPM was rewritten by Black as follows:
>
> $$E(R_i) = (1 - \beta_i) E(R_z) + \beta_i E(R_m)$$
>
> Where:
>
> E indicates expected,
> $E(R_z)$ is less than $E(R_m)$, and
> R_z holdings over the whole market must be in equilibrium. That is, the number of short sellers and lenders of securities must be equal.
>
> Black's adaptation is intriguing. The result of using this model is a capital market line that has a less steep slope and a higher intercept than those of the simple CAPM. If Black's model is more correct in its description of investor behavior in the marketplace, then the use of the simple model would produce equity return predictions that would be too low for stocks with betas greater than one and too high for stocks with betas of less than one.[35]

Clearly, the justification from Morin, Fama and French, and Harrington, along with their reviews of other academic research on the CAPM, validate the use of the ECAPM. In addition, the New York Public Service Commission has been using this form of the CAPM, with factors of 0.25 and 0.75, since the mid-1990s. As such, the ECAPM is a well-established model that has been relied on in both academic and regulatory settings. I continue to believe it is an appropriate model to estimate FE PA's ROE, and in view of

[35] Dianna R. Harrington, Modern Portfolio Theory & the Capital Asset Pricing Model – A User's Guide, Prentice-Hall, Inc. 1983, at 43-45.

theory and practical research, I have applied both the traditional CAPM and the ECAPM to the companies in the Utility Proxy Group and averaged the results.

Q. What beta coefficients did you use in your CAPM analysis?

A. For the beta in my CAPM analysis, I considered two sources: *Value Line* and Bloomberg Professional Services. While both of those services adjust their calculated (or "raw") betas to reflect the tendency of beta to regress to the market mean of 1.00, *Value Line* calculates beta over a five-year period, while Bloomberg calculates it over a two-year period.

Q. Please describe your selection of a risk-free rate of return.

A. As shown in FE PA Exhibit DWD-5, the risk-free rate adopted for both applications of the CAPM is 4.15%. This risk-free rate is based on the average of the *Blue Chip* consensus forecast of the expected yields on 30-year U.S. Treasury bonds for the six quarters ending with the second calendar quarter of 2025, and long-term projections for the years 2025 to 2029 and 2030 to 2034.

Q. Why do you use the projected 30-year treasury yield in your analyses?

A. The yield on long-term U.S. Treasury bonds is almost risk-free and its term is consistent with the long-term cost of capital to public utilities measured by the yields on Moody's A2-rated public utility bonds; the long-term investment horizon inherent in utilities' common stocks; and the long-term life of the jurisdictional rate base to which the allowed fair rate of return (i.e., cost of capital) will be applied. In contrast, short-term U.S. Treasury yields are more volatile and largely a function of Federal Reserve monetary policy.

Q. Please explain the estimation of the expected risk premium for the market used in your CAPM analyses.

A. The basis of the market risk premium is explained in detail in note 1 on Exhibit DWD-5. As discussed above, the market risk premium is derived from an average of three historical data-based market risk premiums, two *Value Line* data-based market risk premiums, and one Bloomberg data-based market risk premium.

The long-term income return on U.S. Government securities of 5.00% was deducted from the SBBI - 2023 monthly historical total market return of 12.03%, which results in an historical market equity risk premium of 7.03%.[36] I applied a linear OLS regression to the monthly annualized historical returns on the S&P 500 relative to historical yields on long-term U.S. Government securities from SBBI -2023. That regression analysis yielded a market equity risk premium of 8.27%. The PRPM market equity risk premium is 10.44%, and is derived using the PRPM relative to the yields on long-term U.S. Treasury securities from January 1926 through December 2023.

The *Value Line*-derived forecasted total market equity risk premium is derived by deducting the forecasted risk-free rate of 4.15%, discussed above, from the *Value Line* projected total annual market return of 15.15%, resulting in a forecasted total market equity risk premium of 11.00%. The S&P 500 projected market equity risk premium using *Value Line* data is derived by subtracting the projected risk-free rate of 4.15% from the projected total return of the S&P 500 of 14.14%. The resulting market equity risk premium is 9.99%.

The S&P 500 projected market equity risk premium using Bloomberg data is derived by subtracting the projected risk-free rate of 4.15% from the projected total return

[36] SBBI - 2023, at Appendix A-1 (1) through A-1 (3) and Appendix A-7 (19) through A-7 (21).

of the S&P 500 of 17.52%. The resulting market equity risk premium is 13.37%. These six measures, when averaged, result in an average total market equity risk premium of 10.02%.

Table 8: Summary of the Calculation of the Market Risk Premium for Use in the CAPM[37]

Historical Spread Between Total Returns of Large Stocks and Long-Term Government Bond Yields (1926 – 2022)	7.03%
Regression Analysis on Historical Data	8.27%
PRPM Analysis on Historical Data	10.44%
Prospective Equity Risk Premium using Total Market Returns from *Value Line* Summary & Index less Projected 30-Year Treasury Bond Yields	11.00%
Prospective Equity Risk Premium using Measures of Capital Appreciation and Income Returns from *Value Line* for the S&P 500 less Projected 30-Year Treasury Bond Yields	9.99%
Prospective Equity Risk Premium using Measures of Capital Appreciation and Income Returns from Bloomberg Professional Services for the S&P 500 less Projected 30-Year Treasury Bond Yields	13.37%
Average	10.02%

Q. What are the results of your application of the traditional and empirical CAPM to the utility proxy group?

A. As shown on page 1 of Exhibit DWD-5, the mean result of my CAPM/ECAPM analyses is 12.45%, the median is 12.50%, and the average of the two is 12.48%. Consistent with my reliance on the average of mean and median DCF results discussed above, the indicated common equity cost rate using the CAPM/ECAPM is 12.48%.

[37] As shown on page 2 of Exhibit DWD-5.

D. Common Equity Cost Rates for a Proxy Group of Domestic, Non-Price Regulated Companies Based on the DCF, RPM, and CAPM

Q. Why do you also consider a proxy group of domestic, non-price regulated companies?

A. Although I am not an attorney, my interpretation of the *Hope* and *Bluefield* cases is that they did not specify that comparable risk companies had to be utilities. Since the purpose of rate regulation is to be a substitute for marketplace competition, non-price regulated firms operating in the competitive marketplace make an excellent proxy if they are comparable in total risk to the Utility Proxy Group being used to estimate the cost of common equity. The selection of such domestic, non-price regulated competitive firms theoretically and empirically results in a proxy group which is comparable in total risk to the Utility Proxy Group, since all of these companies compete for capital in the exact same markets.

Q. How did you select non-price regulated companies that are comparable in total risk to the utility proxy group?

A. In order to select a proxy group of domestic, non-price regulated companies similar in total risk to the Utility Proxy Group, I relied on the betas and related statistics derived from *Value Line* regression analyses of weekly market prices over the most recent 260 weeks (i.e., five years). These selection criteria resulted in a proxy group of 45 domestic, non-price regulated firms comparable in total risk to the Utility Proxy Group. Total risk is the sum of non-diversifiable market risk and diversifiable company-specific risks. The criteria used in selecting the domestic, non-price regulated firms was:

(i) They must be covered by *Value Line Investment Survey* (Standard Edition);

(ii) They must be domestic, non-price regulated companies, i.e., not utilities;

(iii) Their betas must lie within plus or minus two standard deviations of the average unadjusted betas of the Utility Proxy Group; and

(iv) The residual standard errors of the *Value Line* regressions which gave rise to the unadjusted betas must lie within plus or minus two standard deviations of the average residual standard error of the Utility Proxy Group.

Betas measure market, or systematic, risk, which is not diversifiable. The residual standard errors of the regressions measure each firm's company-specific, diversifiable risk. Companies that have similar betas and similar residual standard errors resulting from the same regression analyses have similar total investment risk.

Q. Have you prepared an exhibit which shows the data from which you selected the 45 domestic, non-price regulated companies that are comparable in total risk to the utility proxy group?

A. Yes, the basis of my selection and both proxy groups' regression statistics are shown in Exhibit DWD-6.

Q. Did you calculate common equity cost rates using the DCF model, RPM, and CAPM for the non-price regulated proxy group?

A. Yes. Because the DCF model, RPM, and CAPM have been applied in an identical manner as described above, I will not repeat the details of the rationale and application of each model. One exception is in the application of the RPM, where I did not use public utility-specific equity risk premiums.

Page 2 of Exhibit DWD-7 derives the Constant Growth DCF model common equity cost rate. As shown, the indicated common equity cost rate is 10.80%.

Pages 3 through 5 of Exhibit DWD-7 contain the data and calculations that support the 13.76% RPM common equity cost rate. As shown on line 1, page 3 of Exhibit DWD-

7, the consensus prospective yield on Moody's Baa-rated corporate bonds for the six quarters ending in the second quarter of 2025, and for the years 2025 to 2029 and 2030 to 2034, is 5.95%.[38] Since the Non-Price Regulated Proxy Group has an average Moody's long-term issuer rating of A3, a downward adjustment of 0.28% to the projected Baa2-rated corporate bond yield is necessary to reflect a difference in ratings which results in a projected A3-rated corporate bond yield of 5.67% for the Non-Regulated Proxy group.

When the beta-adjusted risk premium of 8.09%[39] relative to the Non-Price Regulated Proxy Group is added to the prospective A3-rated corporate bond yield of 5.67%, the indicated RPM common equity cost rate is 13.76%.

Page 6 of Exhibit DWD-7 contains the inputs and calculations that support my indicated CAPM/ECAPM common equity cost rate of 13.28%.

Q. How is the cost rate of common equity based on the non-price regulated proxy group comparable in total risk to the utility proxy group?

A. As shown on page 1 of Exhibit DWD-7, the results of the common equity models applied to the Non-Price Regulated Proxy Group -- which group is comparable in total risk to the Utility Proxy Group -- are as follows: 10.80% (DCF), 13.76% (RPM), and 13.28% (CAPM). The average of the mean and median of these models is 12.95%, which I used as the indicated common equity cost rates for the Non-Price Regulated Proxy Group.

[38] *Blue Chip Financial Forecasts*, January 1, 2024 at 2 and December 1, 2023 at 14.
[39] Derived on page 5 of Exhibit DWD-7.

VII. CONCLUSION OF COMMON EQUITY COST RATE BEFORE ADJUSTMENTS

Q. What is the indicated common equity cost rate before adjustments?

A. By applying multiple cost of common equity models to the Utility Proxy Group and the Non-Price Regulated Proxy Group, the indicated range of common equity cost rates attributable to the Utility Proxy Group before any relative risk adjustments is between 9.89% and 12.95%. I used multiple cost of common equity models as primary tools in arriving at my recommended common equity cost rate, because each of these models is theoretically sound and available to investors, and because no single model is so inherently precise that it can be relied on to the exclusion of other theoretically sound models. Using multiple models adds reliability to the estimated common equity cost rate, with the prudence of using multiple cost of common equity models supported in both the financial literature and regulatory precedent.

Based on these common equity cost rate results, I conclude that a range of common equity cost rates between 9.89% and 12.95% is reasonable and appropriate before any adjustments for relative risk differences between FE PA and the Utility Proxy Group are made.

VIII. ADJUSTMENTS TO THE COMMON EQUITY COST RATE

A. Size Adjustment

Q. Does a company's size relative to the utility proxy group companies increase its business risk?

A. Yes. A smaller size relative to the Utility Proxy Group companies indicates greater relative business risk for the Company because, all else being equal, size has a material bearing on risk. Size affects business risk because smaller companies generally are less able to cope

with significant events that affect sales, revenues and earnings. For example, smaller companies face more risk exposure to business cycles and economic conditions, both nationally and locally. Additionally, the loss of revenues from a few larger customers would have a greater effect on a small company than on a bigger company with a larger, more diverse, customer base. This is true for utilities, as well as for non-regulated companies.

As further evidence that smaller firms are riskier, investors generally demand greater returns from smaller firms to compensate for less marketability and liquidity of their securities. Kroll's Cost of Capital Navigator: U.S. Cost of Capital Module ("Kroll") discusses the nature of the small-size phenomenon, providing an indication of the magnitude of the size premium based on several measures of size. In discussing "Size as a Predictor of Equity Premiums," Kroll states:

> The size effect is based on the empirical observation that companies of smaller size are associated with greater risk and, therefore, have greater cost of capital [sic]. The "size" of a company is one of the most important risk elements to consider when developing cost of equity capital estimates for use in valuing a business simply because size has been shown to be a *predictor* of equity returns. In other words, there is a significant (negative) relationship between size and historical equity returns - as size *decreases*, returns tend to *increase*, and vice versa. (footnote omitted) (emphasis in original)[40]

Furthermore, in "The Capital Asset Pricing Model: Theory and Evidence," Fama and French note size is indeed a risk factor which must be reflected when estimating the cost of common equity. On page 14, they note:

> . . . the higher average returns on small stocks and high book-to-market stocks reflect unidentified state variables that produce undiversifiable

[40] Kroll, Cost of Capital Navigator: U.S. Cost of Capital Module, Size as a Predictor of Equity Returns, at 1.

> risks (covariances) in returns not captured in the market return and are priced separately from market betas.[41]

Based on this evidence, Fama and French proposed their three-factor model which includes a size variable in recognition of the effect size has on the cost of common equity.

Also, it is a basic financial principle that the use of funds invested, and not the source of funds, is what gives rise to the risk of any investment.[42] Eugene Brigham, a well-known authority, states:

> A number of researchers have observed that portfolios of small-firms (sic) have earned consistently higher average returns than those of large-firm stocks; this is called the "small-firm effect." On the surface, it would seem to be advantageous to the small firms to provide average returns in a stock market that are higher than those of larger firms. In reality, it is bad news for the small firm; **what the small-firm effect means is that the capital market demands higher returns on stocks of small firms than on otherwise similar stocks of the large firms**. (emphasis added)[43]

Consistent with the financial principle of risk and return discussed above, increased relative risk due to small size must be considered in the allowed rate of return on common equity.

Q. Is a relative risk adjustment due to FE PA's small size when compared to the utility proxy group necessary in this proceeding?

A. No. FE PA has similar risk to the average utility in the Utility Proxy Group because FE PA is similar in size to the Utility Proxy Group companies. I measured FE PA's size based on an estimated market capitalization of common for FE PA (whose common stock is not publicly traded).

[41] Fama & French, at 25-43.
[42] Brealey, Richard A. and Myers, Stewart C., Principles of Corporate Finance (McGraw-Hill Book Company, 1996), at 204-205, 229.
[43] Brigham, Eugene F., Fundamentals of Financial Management, Fifth Edition (The Dryden Press, 1989), at 623.

Table 9: Size as Measured by Market Capitalization for FE PA's Electric Operations and the Utility Proxy Group

	Market Capitalization* ($ Millions)	Times Greater than The Company
FE PA	$6,567	
Utility Proxy Group	$15,918	2.4x
*From page 1 of Exhibit DWD-8.		

FE PA's estimated market capitalization was $6.6 billion as of December 29, 2023, compared with the market capitalization of the average company in the Utility Proxy Group of $15.9 billion as of December 29, 2023. The average company in the Utility Proxy Group has a market capitalization 2.4 times the size of FE PA's estimated market capitalization.

As a result, it is necessary to consider if an adjustment to the indicated range of common equity cost rates attributable to the Utility Proxy Group is necessary. The determination is based on the size premiums for portfolios of New York Stock Exchange, American Stock Exchange, and NASDAQ listed companies ranked by deciles for the 1926 to 2022 period.[44] The average size premium for the Utility Proxy Group with a market capitalization of $15.9 billion falls in the 2nd decile, while the Company's estimated market capitalization of $6.6 billion places it in the 3rd decile. The size premium spread between the 2nd decile and the 3rd decile is 0.12%. It is my determination that the size premium spread between the 2nd and 3rd decile of 0.12% is not significant enough to include it in the determination of my recommended range of ROEs at this time.

[44] Source: Kroll, Cost of Capital Navigator.

B. Credit Risk Adjustment

Q. Please discuss your proposed credit risk adjustment.

A. FE PA's long-term issuer ratings are A3 and BBB from Moody's Investors Services and S&P, respectively, which are slightly less risky than the average long-term issuer ratings for the Utility Proxy Group of Baa1 and BBB+, respectively.[45] Hence, an downward credit risk adjustment is necessary to reflect the less risky credit rating, i.e., A3, of FE PA relative to the Baa1 average Moody's bond rating of the Utility Proxy Group.[46]

An indication of the magnitude of the necessary downward adjustment to reflect the lesser credit risk inherent in a A3 bond rating is one-third of a recent three-month average spread between Moody's A2 and Baa2-rated public utility bond yields of 0.25%, shown on page2 of Exhibit DWD-4, or 0.08%.[47]

C. Flotation Cost Adjustment

Q. What are flotation costs?

A. Flotation costs are those costs associated with the sale of new issuances of common stock. They include market pressure and the mandatory unavoidable costs of issuance (e.g., underwriting fees and out-of-pocket costs for printing, legal, registration, etc.). For every dollar raised through debt or equity offerings, the Company receives less than one full dollar in financing.

[45] Source of Information: S&P Global Market Intelligence.
[46] As shown on page 3 of Exhibit DWD-4.
[47] 0.08% = 0.25% * (1/3).

Q. Why is it important to recognize flotation costs in the allowed common equity cost rate?

A. It is important because there is no other mechanism in the ratemaking paradigm through which such costs can be recognized and recovered. Because these costs are real, necessary, and legitimate, recovery of these costs should be permitted. As noted by Morin:

> The costs of issuing these securities are just as real as operating and maintenance expenses or costs incurred to build utility plants, and fair regulatory treatment must permit recovery of these costs….
>
> The simple fact of the matter is that common equity capital is not free….[Flotation costs] must be recovered through a rate of return adjustment.[48]

Q. Should flotation costs be recognized only if there was an issuance during the test year or there is an imminent post-test year issuance of additional common stock?

A. No. As noted above, there is no mechanism to recapture such costs in the ratemaking paradigm other than an adjustment to the allowed common equity cost rate. Flotation costs are charged to capital accounts and are not expensed on a utility's income statement. As such, flotation costs are analogous to capital investments, albeit negative, reflected on the balance sheet. Recovery of capital investments relates to the expected useful lives of the investment. Since common equity has a very long and indefinite life (assumed to be infinity in the standard regulatory DCF model), flotation costs should be recovered through an adjustment to common equity cost rate, even when there has not been an issuance during the test year, or in the absence of an expected imminent issuance of additional shares of common stock.

[48] Morin, at 329.

Historical flotation costs are a permanent loss of investment to the utility and should be accounted for. When any company, including a utility, issues common stock, flotation costs are incurred for legal, accounting, printing fees and the like. For each dollar of issuing market price, a small percentage is expensed and is permanently unavailable for investment in utility rate base. Since these expenses are charged to capital accounts and not expensed on the income statement, the only way to restore the full value of that dollar of issuing price with an assumed investor required return of 10% is for the net investment to earn more than 10% to net back to the investor a fair return on that dollar. In other words, if a company issues stock at $1.00 with 5% in flotation costs, it will net $0.95 in investment. Assuming the investor in that stock requires a 10% return on their invested $1.00 (i.e., a return of $0.10), the company needs to earn approximately 10.5% on its invested $0.95 to receive a $0.10 return.

Q. Do the common equity cost rate models you have used already reflect investors' anticipation of flotation costs?

A. No. All of these models assume no transaction costs. The literature is quite clear that these costs are not reflected in the market prices paid for common stocks. For example, Brigham and Daves confirm this and provide the methodology utilized to calculate the flotation adjustment.[49] In addition, Morin confirms the need for such an adjustment even when no new equity issuance is imminent.[50] Consequently, it is proper to include a flotation cost

[49] Eugene F. Brigham and Phillip R. Daves, Intermediate Financial Management, 9th Edition, Thomson/Southwestern, at p. 342.
[50] Morin, at 342.

adjustment when using cost of common equity models to estimate the common equity cost rate.

Q. How did you calculate the flotation cost allowance?

A. I modified the DCF calculation to provide a dividend yield that would reimburse investors for issuance costs in accordance with the method cited in literature by Brigham and Daves, as well as by Morin. The flotation cost adjustment recognizes the actual costs of issuing equity that were incurred by FirstEnergy. Based on the issuance costs shown on page 1 of Exhibit DWD-9, an adjustment of 0.21% is required to reflect the flotation costs applicable to the Utility Proxy Group.

Q. What is the indicated cost of common equity after your company-specific adjustments?

A. Applying the negative 0.08% credit risk adjustment and the 0.21% flotation cost adjustment to the indicated range of common equity cost rates between 9.89% and 12.95% results in a range of common equity cost rates between 10.01% and 13.07%.

IX. CONCLUSIONS REGARDING RETURN ON COMMON EQUITY

Q. What is your recommended ROE for FE PA?

A. Given the discussion above and the results from the analyses in this testimony, I recommend that an ROE of 11.30%, within a range between 10.01% and 13.07% is appropriate for the Company at this time.

Q. In your opinion, is your proposed ROE of 11.30% just and reasonable to FE PA and its customers?

A. Yes, it is.

Q. Does this conclude your testimony?

A. Yes, it does.

Appendix A
Resume and Testimony Listing of:
Dylan W. D'Ascendis, CRRA, CVA
Partner

Summary

Dylan is an experienced consultant and a Certified Rate of Return Analyst (CRRA) and Certified Valuation Analyst (CVA). Dylan joined ScottMadden in 2016 and is a leading expert witness with respect to cost of capital, capital structure, and valuation. He has served as a consultant for investor-owned and municipal utilities and authorities for 15 years. Dylan has testified as an expert witness on over 150 occasions regarding rate of return, cost of service, rate design, and valuation before more than 35 regulatory jurisdictions in the United States and Canada, an American Arbitration Association panel, and the Superior Court of Rhode Island. He also maintains the benchmark index against which the Hennessy Gas Utility Mutual Fund performance is measured. Dylan holds a B.A. in economic history from the University of Pennsylvania and an M.B.A. with concentrations in finance and international business from Rutgers University.

Areas of Specialization

- Expert Witness Testimony
- Rates and Regulation
- Return on Equity
- Valuation
- Utility Regulations
- Rate Case Planning, Management, and Support
- Utility Benchmarking

Recent Articles and Speeches

- "Decoupling, Risk Impacts, and the Cost of Capital." Co-authored with Richard A. Michelfelder, Ph.D., Rutgers University and Pauline M. Ahern. The Electricity Journal. March 2020
- "Decoupling Impact and Public Utility Conservation Investment." Co-authored with Richard A. Michelfelder, Ph.D., Rutgers University and Pauline M. Ahern. Energy Policy Journal. 130 (2019), 311-319
- "Establishing Alternative Proxy Groups." Presentation before the Society of Utility and Regulatory Financial Analysts: 51st Financial Forum. April 4, 2019. New Orleans, LA
- "Past Is Prologue: Future Test Year." Presentation before the National Association of Water Companies 2017 Southeast Water Infrastructure Summit. May 2, 2017. Savannah, GA
- "Comparative Evaluation of the Predictive Risk Premium Model™, the Discounted Cash Flow Model and the Capital Asset Pricing Model." Co-authored with Richard A. Michelfelder, Ph.D., Rutgers University, Pauline M. Ahern, and Frank J. Hanley. The Electricity Journal. May 2013
- "Decoupling: Impact on the Risk and Cost of Common Equity of Public Utility Stocks." Presentation before the Society of Utility and Regulatory Financial Analysts: 45th Financial Forum. April 17-18, 2013. Indianapolis, IN

Recent Assignments

- Provided expert testimony on the cost of capital for ratemaking purposes before numerous state utility regulatory agencies
- Maintains the benchmark index against which the Hennessy Gas Utility Mutual Fund performance is measured
- Sponsored valuation testimony for a large municipal water company in front of an American Arbitration Association Board to justify the reasonability of their lease payments to the city
- Co-authored a valuation report on behalf of a large investor-owned utility in response to a new state regulation which allowed the appraised value of acquired assets into rate base

scottmadden
MANAGEMENT CONSULTANTS

Appendix A
Resume and Testimony Listing of:
Dylan W. D'Ascendis, CRRA, CVA
Partner

Sponsor	Date	Case/Applicant	Docket No.	Subject
Regulatory Commission of Alaska				
Alaska Power Company	08/23	Alaska Power Company	Docket No. TA 909-2 / U-23-054	Capital Structure
ENSTAR Natural Gas Company	08/22	ENSTAR Natural Gas Company	Docket No. TA334-4	Rate of Return
Cook Inlet Natural Gas Storage Alaska, LLC	07/21	Cook Inlet Natural Gas Storage Alaska, LLC	Docket No. TA45-733	Capital Structure
Alaska Power Company	09/20	Alaska Power Company; Goat Lake Hydro, Inc.; BBL Hydro, Inc.	Tariff Nos. TA886-2; TA6-521; TA4-573	Capital Structure
Alaska Power Company	07/16	Alaska Power Company	Docket No. TA857-2	Rate of Return
Alberta Utilities Commission				
AltaLink, L.P., and EPCOR Distribution & Transmission, Inc.	02/23	AltaLink, L.P., and EPCOR Distribution & Transmission, Inc.	Proceeding ID. 27084	Determination of Cost-of-Capital Parameters
AltaLink, L.P., and EPCOR Distribution & Transmission, Inc.	01/20	AltaLink, L.P., and EPCOR Distribution & Transmission, Inc.	2021 Generic Cost of Capital, Proceeding ID. 24110	Rate of Return
Arizona Corporation Commission				
Foothills Water & Sewer, LLC	10/23	Foothills Water & Sewer, LLC	Docket No. WS-21182A-23-0292	Rate of Return and Fair Value Rate Base
Arizona Water Company	12/22	Arizona Water Company – Eastern Group	Docket No. W-01445A-22-0286	Rate of Return
EPCOR Water Arizona, Inc.	08/22	EPCOR Water Arizona, Inc.	Docket No. WS-01303A-22-0236	Rate of Return
EPCOR Water Arizona, Inc.	06/20	EPCOR Water Arizona, Inc.	Docket No. WS-01303A-20-0177	Rate of Return
Arizona Water Company	12/19	Arizona Water Company – Western Group	Docket No. W-01445A-19-0278	Rate of Return
Arizona Water Company	08/18	Arizona Water Company – Northern Group	Docket No. W-01445A-18-0164	Rate of Return
Arkansas Public Service Commission				
Southwestern Electric Power Co.	07/21	Southwestern Electric Power Co.	Docket No. 21-070-U	Return on Equity
CenterPoint Energy Resources Corp.	05/21	CenterPoint Arkansas Gas	Docket No. 21-004-U	Return on Equity
California Public Utilities Commission				
San Gabriel Valley Water Company	05/23	San Gabriel Valley Water Company	Docket No. A23-05-001	Return on Equity
Colorado Public Utilities Commission				
Atmos Energy Corporation	08/22	Atmos Energy Corporation	Docket No. 22AL-0348G	Rate of Return
Summit Utilities, Inc.	04/18	Colorado Natural Gas Company	Docket No. 18AL-0305G	Rate of Return
Atmos Energy Corporation	06/17	Atmos Energy Corporation	Docket No. 17AL-0429G	Rate of Return
Commission of the Canada Energy Regulator				
Trans-Northern Pipelines Inc.	11/22	Trans-Northern Pipelines Inc.	Docket No. C-22197	Cost of Capital
Delaware Public Service Commission				
Artesian Water Company, Inc.	04/23	Artesian Water Company, Inc.	Docket No. 23-0601	Rate of Return
Delmarva Power & Light Co.	12/22	Delmarva Power & Light Co.	Docket No. 22-0897 (Electric)	Return on Equity
Delmarva Power & Light Co.	01/22	Delmarva Power & Light Co.	Docket No. 22-002 (Gas)	Return on Equity
Delmarva Power & Light Co.	11/20	Delmarva Power & Light Co.	Docket No. 20-0149 (Electric)	Return on Equity
Delmarva Power & Light Co.	10/20	Delmarva Power & Light Co.	Docket No. 20-0150 (Gas)	Return on Equity

Sponsor	Date	Case/Applicant	Docket No.	Subject
Tidewater Utilities, Inc.	11/13	Tidewater Utilities, Inc.	Docket No. 13-466	Capital Structure
Public Service Commission of the District of Columbia				
Washington Gas Light Company	04/22	Washington Gas Light Company	Formal Case No. 1169	Rate of Return
Washington Gas Light Company	09/20	Washington Gas Light Company	Formal Case No. 1162	Rate of Return
Federal Energy Regulatory Commission				
LS Power Grid California, LLC	10/20	LS Power Grid California, LLC	Docket No. ER21-195-000	Rate of Return
Florida Public Service Commission				
Peoples Gas System, Inc.	04/23	Peoples Gas System, Inc.	Docket No. 20230023-GU	Rate of Return
Tampa Electric Company	04/21	Tampa Electric Company	Docket No. 20210034-EI	Return on Equity
Peoples Gas System, Inc.	09/20	Peoples Gas System, Inc.	Docket No. 20200051-GU	Rate of Return
Utilities, Inc. of Florida	06/20	Utilities, Inc. of Florida	Docket No. 20200139-WS	Rate of Return
Hawaii Public Utilities Commission				
Launiupoko Irrigation Company, Inc.	12/20	Launiupoko Irrigation Company, Inc.	Docket No. 2020-0217 / Transferred to 2020-0089	Capital Structure
Lanai Water Company, Inc.	12/19	Lanai Water Company, Inc.	Docket No. 2019-0386	Cost of Service / Rate Design
Manele Water Resources, LLC	08/19	Manele Water Resources, LLC	Docket No. 2019-0311	Cost of Service / Rate Design
Kaupulehu Water Company	02/18	Kaupulehu Water Company	Docket No. 2016-0363	Rate of Return
Aqua Engineers, LLC	05/17	Puhi Sewer & Water Company	Docket No. 2017-0118	Cost of Service / Rate Design
Hawaii Resources, Inc.	09/16	Laie Water Company	Docket No. 2016-0229	Cost of Service / Rate Design
Illinois Commerce Commission				
Ameren Illinois Company d/b/a Ameren Illinois	01/23	Ameren Illinois Company d/b/a Ameren Illinois	Docket No. 23-0082 (Electric)	Return on Equity
Ameren Illinois Company d/b/a Ameren Illinois	01/23	Ameren Illinois Company d/b/a Ameren Illinois	Docket No. 23-0067 (Gas)	Return on Equity
Utility Services of Illinois, Inc.	02/21	Utility Services of Illinois, Inc.	Docket No. 21-0198	Rate of Return
Ameren Illinois Company d/b/a Ameren Illinois	07/20	Ameren Illinois Company d/b/a Ameren Illinois	Docket No. 20-0308	Return on Equity
Utility Services of Illinois, Inc.	11/17	Utility Services of Illinois, Inc.	Docket No. 17-1106	Cost of Service / Rate Design
Aqua Illinois, Inc.	04/17	Aqua Illinois, Inc.	Docket No. 17-0259	Rate of Return
Utility Services of Illinois, Inc.	04/15	Utility Services of Illinois, Inc.	Docket No. 14-0741	Rate of Return
Indiana Utility Regulatory Commission				
Aqua Indiana, Inc.	03/16	Aqua Indiana, Inc. Aboite Wastewater Division	Docket No. 44752	Rate of Return
Twin Lakes, Utilities, Inc.	08/13	Twin Lakes, Utilities, Inc.	Docket No. 44388	Rate of Return
Kansas Corporation Commission				
Atmos Energy Corporation	07/19	Atmos Energy Corporation	19-ATMG-525-RTS	Rate of Return
Kentucky Public Service Commission				
Bluegrass Water Utility Operating Company	02/23	Bluegrass Water Utility Operating Company	2022-00432	Return on Equity
Atmos Energy Corporation	07/22	Atmos Energy Corporation	2022-00222	PRP Rider Rate
Water Service Corporation of KY	06/22	Water Service Corporation of KY	2022-00147	Rate of Return
Atmos Energy Corporation	07/21	Atmos Energy Corporation	2021-00304	PRP Rider Rate

Sponsor	Date	Case/Applicant	Docket No.	Subject
Atmos Energy Corporation	06/21	Atmos Energy Corporation	2021-00214	Rate of Return
Duke Energy Kentucky, Inc.	06/21	Duke Energy Kentucky, Inc.	2021-00190	Return on Equity
Bluegrass Water Utility Operating Company	10/20	Bluegrass Water Utility Operating Company	2020-00290	Return on Equity
Louisiana Public Service Commission				
Utilities, Inc. of Louisiana	05/21	Utilities, Inc. of Louisiana	Docket No. U-36003	Rate of Return
Southwestern Electric Power Company	12/20	Southwestern Electric Power Company	Docket No. U-35441	Return on Equity
Atmos Energy Corporation	04/20	Atmos Energy Corporation	Docket No. U-35535	Rate of Return
Louisiana Water Service, Inc.	06/13	Louisiana Water Service, Inc.	Docket No. U-32848	Rate of Return
Maine Public Utilities Commission				
Northern Utilities, Inc. d/b/a Unitil	05/23	Northern Utilities, Inc. d/b/a Unitil	Docket No. 2023-00051	Return on Equity
Summit Natural Gas of Maine, Inc.	03/22	Summit Natural Gas of Maine, Inc.	Docket No. 2022-00025	Rate of Return
The Maine Water Company	09/21	The Maine Water Company	Docket No. 2021-00053	Rate of Return
Maryland Public Service Commission				
Washington Gas Light Company	05/23	Washington Gas Light Company	Case No. 9704	Rate of Return
FirstEnergy Service Company	03/23	Potomac Edison Company	Case No. 9695	Rate of Return
Washington Gas Light Company	08/20	Washington Gas Light Company	Case No. 9651	Rate of Return
FirstEnergy Corporation	08/18	Potomac Edison Company	Case No. 9490	Rate of Return
Massachusetts Department of Public Utilities				
Unitil Corporation	9/23	Fitchburg Gas & Electric Co. (Elec.)	D.P.U. 23-80	Rate of Return
Unitil Corporation	9/23	Fitchburg Gas & Electric Co. (Gas)	D.P.U. 23-81	Rate of Return
Unitil Corporation	12/19	Fitchburg Gas & Electric Co. (Elec.)	D.P.U. 19-130	Rate of Return
Unitil Corporation	12/19	Fitchburg Gas & Electric Co. (Gas)	D.P.U. 19-131	Rate of Return
Liberty Utilities	07/15	Liberty Utilities d/b/a New England Natural Gas Company	D.P.U. 15-75	Rate of Return
Minnesota Public Utilities Commission				
Northern States Power Company	11/01	Northern States Power Company	Docket No. G002/GR-21-678	Return on Equity
Northern States Power Company	10/21	Northern States Power Company	Docket No. E002/GR-21-630	Return on Equity
Northern States Power Company	11/20	Northern States Power Company	Docket No. E002/GR-20-723	Return on Equity
Mississippi Public Service Commission				
Great River Utility Operating Co.	07/22	Great River Utility Operating Co.	Docket No. 2022-UN-86	Rate of Return
Atmos Energy Corporation	03/19	Atmos Energy Corporation	Docket No. 2015-UN-049	Capital Structure
Atmos Energy Corporation	07/18	Atmos Energy Corporation	Docket No. 2015-UN-049	Capital Structure
Missouri Public Service Commission				
Confluence Rivers Utility Operating Company, Inc.	01/23	Confluence Rivers Utility Operating Company, Inc.	Case No. WR-2023-0006/SR-2023-0007	Rate of Return
Spire Missouri, Inc.	12/20	Spire Missouri, Inc.	Case No. GR-2021-0108	Return on Equity
Indian Hills Utility Operating Company, Inc.	10/17	Indian Hills Utility Operating Company, Inc.	Case No. SR-2017-0259	Rate of Return
Raccoon Creek Utility Operating Company, Inc.	09/16	Raccoon Creek Utility Operating Company, Inc.	Case No. SR-2016-0202	Rate of Return
Public Utilities Commission of Nevada				
Southwest Gas Corporation	09/23	Southwest Gas Corporation	Docket No. 23-09012	Return on Equity
Southwest Gas Corporation	09/21	Southwest Gas Corporation	Docket No. 21-09001	Return on Equity
Southwest Gas Corporation	08/20	Southwest Gas Corporation	Docket No. 20-02023	Return on Equity

scottmadden
MANAGEMENT CONSULTANTS

Appendix A
Resume and Testimony Listing of:
Dylan W. D'Ascendis, CRRA, CVA
Partner

Sponsor	Date	Case/Applicant	Docket No.	Subject
New Hampshire Public Utilities Commission				
Aquarion Water Company of New Hampshire, Inc.	12/20	Aquarion Water Company of New Hampshire, Inc.	Docket No. DW 20-184	Rate of Return
New Jersey Board of Public Utilities				
Middlesex Water Company	05/23	Middlesex Water Company	Docket No. WR23050292	Rate of Return
FirstEnergy Service Company	03/23	Jersey Central Power & Light Co.	Docket No. ER23030144	Rate of Return
Atlantic City Electric Company	02/23	Atlantic City Electric Company	Docket No. ER20120746	Return on Equity
Middlesex Water Company	05/21	Middlesex Water Company	Docket No. WR21050813	Rate of Return
Atlantic City Electric Company	12/20	Atlantic City Electric Company	Docket No. ER20120746	Return on Equity
FirstEnergy Service Company	02/20	Jersey Central Power & Light Co.	Docket No. ER20020146	Rate of Return
Aqua New Jersey, Inc.	12/18	Aqua New Jersey, Inc.	Docket No. WR18121351	Rate of Return
Middlesex Water Company	10/17	Middlesex Water Company	Docket No. WR17101049	Rate of Return
Middlesex Water Company	03/15	Middlesex Water Company	Docket No. WR15030391	Rate of Return
The Atlantic City Sewerage Company	10/14	The Atlantic City Sewerage Company	Docket No. WR14101263	Cost of Service / Rate Design
Middlesex Water Company	11/13	Middlesex Water Company	Docket No. WR1311059	Capital Structure
New Mexico Public Regulation Commission				
New Mexico Gas Company	09/23	New Mexico Gas Company	Case No. 23-00255-UT	Return on Equity
Southwestern Public Service Co.	11/22	Southwestern Public Service Co.	Case No. 22-00286-UT	Return on Equity
Southwestern Public Service Co.	01/21	Southwestern Public Service Co.	Case No. 20-00238-UT	Return on Equity
North Carolina Utilities Commission				
Carolina Water Service, Inc.	07/22	Carolina Water Service, Inc.	Docket No. W-354 Sub 400	Rate of Return
Aqua North Carolina, Inc.	06/22	Aqua North Carolina, Inc.	Docket No. W-218 Sub 573	Rate of Return
Carolina Water Service, Inc.	07/21	Carolina Water Service, Inc.	Docket No. W-354 Sub 384	Rate of Return
Piedmont Natural Gas Co., Inc.	03/21	Piedmont Natural Gas Co., Inc.	Docket No. G-9, Sub 781	Return on Equity
Duke Energy Carolinas, LLC	07/20	Duke Energy Carolinas, LLC	Docket No. E-7, Sub 1214	Return on Equity
Duke Energy Progress, LLC	07/20	Duke Energy Progress, LLC	Docket No. E-2, Sub 1219	Return on Equity
Aqua North Carolina, Inc.	12/19	Aqua North Carolina, Inc.	Docket No. W-218 Sub 526	Rate of Return
Carolina Water Service, Inc.	06/19	Carolina Water Service, Inc.	Docket No. W-354 Sub 364	Rate of Return
Carolina Water Service, Inc.	09/18	Carolina Water Service, Inc.	Docket No. W-354 Sub 360	Rate of Return
Aqua North Carolina, Inc.	07/18	Aqua North Carolina, Inc.	Docket No. W-218 Sub 497	Rate of Return
North Dakota Public Service Commission				
Northern States Power Company	09/21	Northern States Power Company	Case No. PU-21-381	Rate of Return
Northern States Power Company	11/20	Northern States Power Company	Case No. PU-20-441	Rate of Return
Public Utilities Commission of Ohio				
Aqua Ohio, Inc.	11/22	Aqua Ohio, Inc.	Case No. 22-1094-WW-AIR	Rate of Return
Duke Energy Ohio, Inc.	10/21	Duke Energy Ohio, Inc.	Case No. 21-887-EL-AIR	Return on Equity
Aqua Ohio, Inc.	07/21	Aqua Ohio, Inc.	Case No. 21-0595-WW-AIR	Rate of Return
Aqua Ohio, Inc.	05/16	Aqua Ohio, Inc.	Case No. 16-0907-WW-AIR	Rate of Return
Pennsylvania Public Utility Commission				
Columbia Water Company	05/23	Columbia Water Company	Docket No. R-2023-3040258	Rate of Return
Borough of Ambler	06/22	Borough of Ambler – Bureau of Water	Docket No. R-2022-3031704	Rate of Return
Citizens' Electric Company of Lewisburg	05/22	C&T Enterprises	Docket No. R-2022-3032369	Rate of Return
Valley Energy Company	05/22	C&T Enterprises	Docket No. R-2022-3032300	Rate of Return

scottmadden
MANAGEMENT CONSULTANTS

Appendix A
Resume and Testimony Listing of:
Dylan W. D'Ascendis, CRRA, CVA
Partner

Sponsor	Date	Case/Applicant	Docket No.	Subject
Community Utilities of Pennsylvania, Inc.	04/21	Community Utilities of Pennsylvania, Inc.	Docket No. R-2021-3025207	Rate of Return
Vicinity Energy Philadelphia, Inc.	04/21	Vicinity Energy Philadelphia, Inc.	Docket No. R-2021-3024060	Rate of Return
Delaware County Regional Water Control Authority	02/20	Delaware County Regional Water Control Authority	Docket No. A-2019-3015173	Valuation
Valley Energy, Inc.	07/19	C&T Enterprises	Docket No. R-2019-3008209	Rate of Return
Wellsboro Electric Company	07/19	C&T Enterprises	Docket No. R-2019-3008208	Rate of Return
Citizens' Electric Company of Lewisburg	07/19	C&T Enterprises	Docket No. R-2019-3008212	Rate of Return
Steelton Borough Authority	01/19	Steelton Borough Authority	Docket No. A-2019-3006880	Valuation
Mahoning Township, PA	08/18	Mahoning Township, PA	Docket No. A-2018-3003519	Valuation
SUEZ Water Pennsylvania Inc.	04/18	SUEZ Water Pennsylvania Inc.	Docket No. R-2018-000834	Rate of Return
Columbia Water Company	09/17	Columbia Water Company	Docket No. R-2017-2598203	Rate of Return
Veolia Energy Philadelphia, Inc.	06/17	Veolia Energy Philadelphia, Inc.	Docket No. R-2017-2593142	Rate of Return
Emporium Water Company	07/14	Emporium Water Company	Docket No. R-2014-2402324	Rate of Return
Columbia Water Company	07/13	Columbia Water Company	Docket No. R-2013-2360798	Rate of Return
Penn Estates Utilities, Inc.	12/11	Penn Estates, Utilities, Inc.	Docket No. R-2011-2255159	Capital Structure / Long-Term Debt Cost Rate
South Carolina Public Service Commission				
Blue Granite Water Co.	12/19	Blue Granite Water Company	Docket No. 2019-292-WS	Rate of Return
Carolina Water Service, Inc.	02/18	Carolina Water Service, Inc.	Docket No. 2017-292-WS	Rate of Return
Carolina Water Service, Inc.	06/15	Carolina Water Service, Inc.	Docket No. 2015-199-WS	Rate of Return
Carolina Water Service, Inc.	11/13	Carolina Water Service, Inc.	Docket No. 2013-275-WS	Rate of Return
United Utility Companies, Inc.	09/13	United Utility Companies, Inc.	Docket No. 2013-199-WS	Rate of Return
Utility Services of South Carolina, Inc.	09/13	Utility Services of South Carolina, Inc.	Docket No. 2013-201-WS	Rate of Return
Tega Cay Water Services, Inc.	11/12	Tega Cay Water Services, Inc.	Docket No. 2012-177-WS	Capital Structure
South Dakota Public Service Commission				
Northern States Power Company	06/22	Northern States Power Company	Docket No. EL22-017	Rate of Return
Tennessee Public Utility Commission				
Piedmont Natural Gas Company	07/20	Piedmont Natural Gas Company	Docket No. 20-00086	Return on Equity
Public Utility Commission of Texas				
Southwestern Public Service Co.	02/23	Southwestern Public Service Co.	Docket No. 54634	Return on Equity
CSWR – Texas Utility Operating Company, LLC	02/23	CSWR – Texas Utility Operating Company, LLC	Docket No. 54565	Rate of Return
Oncor Electric Delivery Co. LLC	05/22	Oncor Electric Delivery Co. LLC	Docket No. 53601	Return on Equity
Southwestern Public Service Co.	02/21	Southwestern Public Service Co.	Docket No. 51802	Return on Equity
Southwestern Electric Power Co.	10/20	Southwestern Electric Power Co.	Docket No. 51415	Rate of Return
Texas Railroad Commission				
Atmos Pipeline – Texas, a Division of Atmos Energy Corporation	05/23	Atmos Pipeline – Texas, a Division of Atmos Energy Corporation	Docket No. OS-23-00013758	Return on Equity
Virginia State Corporation Commission				
Washington Gas Light Company	06/22	Washington Gas Light Company	PUR-2022-00054	Return on Equity
Virginia Natural Gas, Inc.	04/21	Virginia Natural Gas, Inc.	PUR-2020-00095	Return on Equity
Massanutten Public Service Corporation	12/20	Massanutten Public Service Corporation	PUE-2020-00039	Return on Equity

Sponsor	Date	Case/Applicant	Docket No.	Subject
Aqua Virginia, Inc.	07/20	Aqua Virginia, Inc.	PUR-2020-00106	Rate of Return
WGL Holdings, Inc.	07/18	Washington Gas Light Company	PUR-2018-00080	Rate of Return
Atmos Energy Corporation	05/18	Atmos Energy Corporation	PUR-2018-00014	Rate of Return
Aqua Virginia, Inc.	07/17	Aqua Virginia, Inc.	PUR-2017-00082	Rate of Return
Massanutten Public Service Corp.	08/14	Massanutten Public Service Corp.	PUE-2014-00035	Rate of Return / Rate Design
Public Service Commission of West Virginia				
FirstEnergy Service Company	05/23	Monongahela Power Company and The Potomac Edison Company	Case No. 23-0460-E-42T	Return on Equity
FirstEnergy Service Company	12/21	Monongahela Power Company and The Potomac Edison Company	Case No. 21-0857-E-CN (ELG)	Return on Equity
FirstEnergy Service Company	11/21	Monongahela Power Company and The Potomac Edison Company	Case No. 21-0813-E-P (Solar)	Return on Equity

FirstEnergy Pennsylvania Electric Companies
Recommended Capital Structure and Cost Rates
for Ratemaking Purposes
at December 31, 2025

Type Of Capital	Ratios (1)	Cost Rate		Weighted Cost Rate
Long-Term Debt	46.19%	4.56%	(1)	2.11%
Common Equity	53.81%	11.30%	(2)	6.08%
Total	100.00%			8.19%

Notes:

(1) Company-provided.
(2) From page 2 of this Exhibit.

FirstEnergy Pennsylvania Electric Companies
Brief Summary of Common Equity Cost Rate

Line No.	Principal Methods	Proxy Group of Fourteen Electric Utilities
1.	Discounted Cash Flow Model (DCF) (1)	9.89%
2.	Risk Premium Model (RPM) (2)	11.47%
3.	Capital Asset Pricing Model (CAPM) (3)	12.48%
4.	Market Models Applied to Comparable Risk, Non-Price Regulated Companies (4)	12.95%
5.	Indicated Common Equity Cost Rate before Adjustment for Unique Risk	9.89% - 12.95%
6.	Business Risk Adjustment (5)	0.00%
7.	Credit Risk Adjustment (6)	-0.08%
8.	Flotation Cost Adjustment (7)	0.21%
9.	Indicated Common Equity Cost Rate after Adjustment	10.01% - 13.07%
10.	Recommended Common Equity Cost Rate	11.30%

Notes:
(1) From page 1 of Exhibit DWD-3.
(2) From page 1 of Exhibit DWD-4.
(3) From page 1 of Exhibit DWD-5.
(4) From page 1 of Exhibit DWD-7.
(5) Business risk adjustment to reflect the Companies' unique risk compared to the Utility Proxy Group as detailed in Mr. D'Ascendis' Direct Testimony.
(6) Company-specific risk adjustment to reflect the Companies' lower risk due to a greater long-term rating relative to the proxy group as detailed in Mr. D'Ascendis' Direct Testimony.
(7) From page 1 of Exhibit DWD-9.

Capital Structure Based upon Total Permanent Capital for the Proxy Group of Fourteen Electric Utilities 2018 - 2022, Inclusive

	2022	2021	2020	2019	2018	5 YEAR AVERAGE
Alliant Energy Corporation						
Long-Term Debt	56.27 %	55.16 %	53.51 %	53.39 %	53.49 %	54.36
Preferred Stock	-	-	1.58	1.72	1.94	1.05
Common Equity	43.73	44.84	44.91	44.89	44.57	44.59
Total Capital	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %	100.00
Ameren Corporation						
Long-Term Debt	56.87 %	57.07 %	54.97 %	53.29 %	52.05 %	54.85
Preferred Stock	0.52	0.56	0.70	0.81	0.88	0.70
Common Equity	42.61	42.37	44.32	45.90	47.07	44.45
Total Capital	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %	100.00
American Electric Power Corporation						
Long-Term Debt	59.85 %	59.86 %	60.19 %	57.30 %	55.06 %	58.45
Preferred Stock	-	-	-	-	-	-
Common Equity	40.15	40.14	39.81	42.70	44.94	41.55
Total Capital	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %	100.00
Duke Energy Corporation						
Long-Term Debt	59.08 %	56.43 %	55.52 %	55.39 %	55.45 %	56.37
Preferred Stock	1.63	1.73	1.82	1.87	-	1.41
Common Equity	39.29	41.84	42.66	42.74	44.55	42.22
Total Capital	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %	100.00
Edison International						
Long-Term Debt	65.60 %	61.49 %	56.44 %	54.21 %	53.76 %	58.30
Preferred Stock	4.21	4.63	5.19	6.48	8.01	5.71
Common Equity	30.19	33.88	38.37	39.31	38.22	35.99
Total Capital	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %	100.00
Entergy Corporation						
Long-Term Debt	66.13 %	68.58 %	66.68 %	63.04 %	64.08 %	65.70
Preferred Stock	0.81	0.58	0.76	0.90	0.87	0.78
Common Equity	33.06	30.84	32.57	36.06	35.05	33.52
Total Capital	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %	100.00
Evergy, Inc.						
Long-Term Debt	52.17 %	51.17 %	52.48 %	51.77 %	42.70 %	50.06
Preferred Stock	-	-	-	-	-	-
Common Equity	47.83	48.83	47.52	48.23	57.30	49.94
Total Capital	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %	100.00
IDACORP, Inc.						
Long-Term Debt	43.87 %	42.85 %	43.86 %	42.70 %	43.63 %	43.38
Preferred Stock	-	-	-	-	-	-
Common Equity	56.13	57.15	56.14	57.30	56.37	56.62
Total Capital	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %	100.00

Capital Structure Based upon Total Permanent Capital for the Proxy Group of Fourteen Electric Utilities 2018 - 2022, Inclusive

2022	2021	2020	2019	2018	5 YEAR AVERAGE

Capital Structure Based upon Total Permanent Capital for the Proxy Group of Fourteen Electric Utilities 2018 - 2022, Inclusive

	2022	2021	2020	2019	2018	5 YEAR AVERAGE
NorthWestern Corporation						
Long-Term Debt	49.56 %	52.09 %	52.72 %	52.27 %	51.98 %	51.72
Preferred Stock	-	-	-	-	-	-
Common Equity	50.44	47.91	47.28	47.73	48.02	48.28
Total Capital	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %	100.00
OGE Energy Corporation						
Long-Term Debt	50.75 %	52.57 %	49.04 %	43.56 %	44.00 %	47.98
Preferred Stock	-	-	-	-	-	-
Common Equity	49.25	47.43	50.96	56.44	56.00	52.02
Total Capital	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %	100.00
Pinnacle West Capital Corporation						
Long-Term Debt	56.30 %	54.46 %	52.85 %	50.91 %	49.59 %	52.82
Preferred Stock	-	-	-	-	-	-
Common Equity	43.70	45.54	47.15	49.09	50.41	47.18
Total Capital	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %	100.00
Portland General Electric Company						
Long-Term Debt	56.75 %	54.82 %	53.83 %	50.06 %	49.72 %	53.04
Preferred Stock	-	-	-	-	-	-
Common Equity	43.25	45.18	46.17	49.94	50.28	46.96
Total Capital	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %	100.00
Southern Company						
Long-Term Debt	64.37 %	64.99 %	63.22 %	61.71 %	63.72 %	63.60
Preferred Stock	-	0.36	0.38	0.40	0.42	0.31
Common Equity	35.63	34.65	36.40	37.89	35.86	36.09
Total Capital	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %	100.00
Xcel Energy Inc.						
Long-Term Debt	58.97 %	58.91 %	57.93 %	57.77 %	57.01 %	58.12
Preferred Stock	-	-	-	-	-	-
Common Equity	41.03	41.09	42.07	42.23	42.99	41.88
Total Capital	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %	100.00
Proxy Group of Fourteen Electric Utilities						
Long-Term Debt	56.90 %	56.46 %	55.23 %	53.38 %	52.59 %	54.91
Preferred Stock	0.51	0.56	0.75	0.87	0.87	0.71
Common Equity	42.59	42.98	44.02	45.75	46.55	44.38
Total Capital	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %	100.00

Source of Information
Annual Forms 10-K

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FirstEnergy Pennsylvania Electric Companies
Operating Subsidiary Company Capital Structures of the
Proxy Group of Fourteen Electric Utilities

Company Name	Parent Company Ticker	2022 Common Equity	2022 Preferred Equity	2022 Long-Term Debt	2022 Total Capital
Interstate Power and Light Company	LNT	51.03%	0.00%	48.97%	100.00%
Wisconsin Power and Light Company	LNT	55.55%	0.00%	44.45%	100.00%
Ameren Illinois Company	AEE	55.61%	0.45%	43.94%	100.00%
Union Electric Company	AEE	50.72%	0.64%	48.64%	100.00%
AEP Texas Inc.	AEP	40.30%	0.00%	59.70%	100.00%
Appalachian Power Company	AEP	47.43%	0.00%	52.57%	100.00%
Indiana Michigan Power Company	AEP	47.24%	0.00%	52.76%	100.00%
Kentucky Power Company	AEP	43.83%	0.00%	56.17%	100.00%
Kingsport Power Company	AEP	NA	NA	NA	NA
Ohio Power Company	AEP	50.20%	0.00%	49.80%	100.00%
Public Service Company of Oklahoma	AEP	54.30%	0.00%	45.70%	100.00%
Southwestern Electric Power Company	AEP	50.77%	0.00%	49.23%	100.00%
Wheeling Power Company	AEP	NA	NA	NA	NA
Duke Energy Carolinas, LLC	DUK	51.81%	0.00%	48.19%	100.00%
Duke Energy Florida, LLC	DUK	47.52%	0.00%	52.48%	100.00%
Duke Energy Indiana, LLC	DUK	51.90%	0.00%	48.10%	100.00%
Duke Energy Kentucky, Inc.	DUK	52.78%	0.00%	47.22%	100.00%
Duke Energy Ohio, Inc.	DUK	59.36%	0.00%	40.64%	100.00%
Duke Energy Progress, LLC	DUK	47.33%	0.00%	52.67%	100.00%
Southern California Edison Company	EIX	38.87%	4.01%	57.12%	100.00%
Entergy Arkansas, LLC	ETR	46.98%	0.00%	53.02%	100.00%
Entergy Louisiana, LLC	ETR	46.78%	0.00%	53.22%	100.00%
Entergy Mississippi, LLC	ETR	46.29%	0.00%	53.71%	100.00%
Entergy New Orleans, LLC	ETR	47.21%	0.00%	52.79%	100.00%
Entergy Texas, Inc.	ETR	47.15%	0.69%	52.16%	100.00%
Evergy Kansas Central, Inc.	EVRG	52.91%	0.00%	47.09%	100.00%
Evergy Kansas South, Inc.	EVRG	NA	NA	NA	NA
Evergy Metro, Inc.	EVRG	51.66%	0.00%	48.34%	100.00%
Evergy Missouri West, Inc.	EVRG	NA	NA	NA	NA
Westar Energy (KPL)	EVRG	NA	NA	NA	NA
Idaho Power Company	IDA	54.53%	0.00%	45.47%	100.00%
NorthWestern Corporation	NWE	50.32%	0.00%	49.68%	100.00%
Oklahoma Gas and Electric Company	OGE	55.57%	0.00%	44.43%	100.00%
Arizona Public Service Company	PNW	47.96%	0.00%	52.04%	100.00%
Portland General Electric Company	POR	41.10%	0.00%	58.90%	100.00%
Alabama Power Company	SO	52.19%	0.00%	47.81%	100.00%
Georgia Power Company	SO	54.24%	0.00%	45.76%	100.00%
Mississippi Power Company	SO	55.41%	0.00%	44.59%	100.00%
Northern States Power Company	XEL	51.78%	0.00%	48.22%	100.00%
Northern States Power Company	XEL	53.69%	0.00%	46.31%	100.00%
Public Service Company of Colorado	XEL	55.38%	0.00%	44.62%	100.00%
Southwestern Public Service Company	XEL	51.37%	0.00%	48.63%	100.00%
	Average	50.25%	0.16%	49.60%	
	Minimum	38.87%	0.00%	40.64%	
	Maximum	59.36%	4.01%	59.70%	

Source: S&P Global Market Intelligence

FirstEnergy Pennsylvania Electric Companies
Indicated Common Equity Cost Rate Using the Discounted Cash Flow Model for the Utility Proxy Group

Proxy Group of Fourteen Electric Utilities	[1] Average Dividend Yield (1)	[2] Value Line Projected Five Year Growth in EPS (2)	[3] Zack's Five Year Projected Growth Rate in EPS	[4] Yahoo! Finance Projected Five Year Growth in EPS	[5] Average Projected Five Year Growth in EPS (3)	[6] Adjusted Dividend Yield (4)	[7] Indicated Common Equity Cost Rate (5)
Alliant Energy Corporation	3.62 %	6.50 %	6.30 %	6.65 %	6.48 %	3.74 %	10.22 %
Ameren Corporation	3.30	6.50	6.20	5.40	6.03	3.40	9.43
American Electric Power Corporation	4.52	6.50	4.80	3.70	5.00	4.63	9.63
Duke Energy Corporation	4.50	5.00	6.10	6.70	5.93	4.63	10.56
Edison International	4.73	4.50	3.70	4.85	4.35	4.83	9.18
Entergy Corporation	4.61	0.50	6.40	11.00	5.97	4.75	10.72
Evergy, Inc.	5.10	7.50	4.30	2.50	4.77	5.22	9.99
IDACORP, Inc.	3.42	4.00	4.10	3.70	3.93	3.49	7.42 (6)
NorthWestern Corporation	5.12	3.50	5.20	4.08	4.26	5.23	9.49
OGE Energy Corporation	4.83	6.50	3.70	(12.34)	5.10	4.95	10.05
Pinnacle West Capital Corporation	4.78	2.50	5.90	5.90	4.77	4.89	9.66
Portland General Electric Company	4.57	5.00	6.00	4.60	5.20	4.69	9.89
Southern Company	4.06	6.50	4.00	7.10	5.87	4.18	10.05
Xcel Energy Inc.	3.45	6.00	6.00	6.30	6.10	3.56	9.66
						Average	9.89 %
						Median	9.89 %
						Average of Mean and Median	9.89 %

Notes:

(1) Indicated dividend at 12/29/2023 divided by the average closing price of the last 60 trading days ending 12/29/2023 for each company.

(2) From pages 2 through 15 of this Exhibit

(3) Average of columns 2 through 4 excluding negative growth rates.

(4) This reflects a growth rate component equal to one-half the conclusion of growth rate (from column 5) x column 1 to reflect the periodic payment of dividends (Gordon Model) as opposed to the continuous payment. Thus, for Alliant Energy Corporation, 3.62% x (1+(1/2 x 6.48%)) = 3.74%.

(5) Column 5 + Column 6.

(6) Results were excluded from the final average and median as they were more than two standard deviations from the proxy group's mean.

Source of Information: Value Line Investment Survey.
www.zacks.com, Downloaded on 12/29/2023.
www.yahoo.com, Downloaded on 12/29/2023.

FirstEnergy Pennsylvania Electric Companies
Indicated Common Equity Cost Rate
Through Use of a Risk Premium Model
Using an Adjusted Total Market Approach

Line No.		Proxy Group of Fourteen Electric Utilities
1.	Prospective Yield on Aaa Rated Corporate Bonds (1)	4.90 %
2.	Adjustment to Reflect Yield Spread Between Aaa Rated Corporate Bonds and A2 Rated Public Utility Bonds (2)	0.73
3.	Adjusted Prospective Yield on A2 Rated Public Utility Bonds	5.63 %
4.	Adjustment to Reflect Bond Rating Difference of Proxy Group (3)	0.17
5.	Adjusted Prospective Bond Yield	5.80 %
6.	Equity Risk Premium (4)	5.67
7.	Risk Premium Derived Common Equity Cost Rate	11.47 %

Notes:
(1) Consensus forecast of Moody's Aaa Rated Corporate bonds from Blue Chip Financial Forecasts (see pages 8 and 9 of this Exhibit).
(2) The average yield spread of A2 rated public utility bonds over Aaa rated corporate bonds of 0.73% from page 2 of this Exhibit.
(3) Adjustment to reflect the Baa1 Moody's LT issuer rating of the Utility Proxy Group as shown on page 3 of this Exhibit. The 0.17% adjustment is derived by taking 2/3 of the spread between A2 and Baa2 Public Utility Bonds (2/3 * 0.25% = 0.17%) as derived from page 2 of this Exhibit.
(4) From page 5 of this Exhibit.

FirstEnergy Pennsylvania Electric Companies
Interest Rates and Bond Spreads for
Moody's Corporate and Public Utility Bonds

Selected Bond Yields

	[1] Aaa Rated Corporate Bond	[2] A2 Rated Public Utility Bond	[3] Baa2 Rated Public Utility Bond
Dec-2023	4.74 %	5.43 %	5.68 %
Nov-2023	5.28	6.05	6.29
Oct-2023	5.61	6.34	6.61
Average	5.21 %	5.94 %	6.19 %

Selected Bond Spreads

A2 Rated Public Utility Bonds Over Aaa Rated Corporate Bonds: 0.73 % (1)

Baa2 Rated Public Utility Bonds Over A2 Rated Public Utility Bonds: 0.25 % (2)

Notes:
(1) Column [2] - Column [1].
(2) Column [3] - Column [2].

Source of Information:
Bloomberg Professional Services.

FirstEnergy Pennsylvania Electric Companies
Comparison of Long-Term Issuer Ratings for the
Utility Proxy Group

	Moody's		Standard & Poor's	
	Long-Term Issuer Rating		Long-Term Issuer Rating	
	December 2023		December 2023	
Proxy Group of Fourteen Electric Utilities	Long-Term Issuer Rating (1)	Numerical Weighting (2)	Long-Term Issuer Rating (1)	Numerical Weighting (2)
Alliant Energy Corporation	Baa1	8.0	A/A-	6.5
Ameren Corporation	A3	7.0	BBB+	8.0
American Electric Power Corporation	Baa1	8.0	A-	7.0
Duke Energy Corporation	A3	7.0	BBB+	8.0
Edison International	Baa1	8.0	BBB	9.0
Entergy Corporation	Baa1	8.0	BBB+	8.0
Evergy, Inc.	Baa1	8.0	BBB+	8.0
IDACORP, Inc.	Baa1	8.0	BBB	9.0
NorthWestern Corporation	Baa2	9.0	BBB	9.0
OGE Energy Corporation	A3	7.0	A-	7.0
Pinnacle West Capital Corporation	A3	7.0	BBB+	8.0
Portland General Electric Company	A3	7.0	BBB+	8.0
Southern Company	A3	7.0	BBB+	8.0
Xcel Energy Inc.	A3	7.0	A-	7.0
Average	Baa1	7.6	BBB+	7.9
FirstEnergy Pennsylvania	A3	7.0	BBB	9.0

Notes:
(1) Ratings are that of the average of each company's utility operating subsidiaries.

(2) From page 4 of this Exhibit.

Source Information: Moody's Investors Services.
Standard & Poor's Global Utilities Rating Services.

Numerical Assignment for
Moody's and Standard & Poor's Bond Ratings

Moody's Bond Rating	Numerical Bond Weighting	Standard & Poor's Bond Rating
Aaa	1	AAA
Aa1	2	AA+
Aa2	3	AA
Aa3	4	AA-
A1	5	A+
A2	6	A
A3	7	A-
Baa1	8	BBB+
Baa2	9	BBB
Baa3	10	BBB-
Ba1	11	BB+
Ba2	12	BB
Ba3	13	BB-
B1	14	B+
B2	15	B
B3	16	B-

FirstEnergy Pennsylvania Electric Companies
Judgment of Equity Risk Premium for the
Utility Proxy Group

Line No.		Proxy Group of Fourteen Electric Utilities
1.	Calculated equity risk premium based on the total market using the beta approach (1)	7.36 %
2.	Mean equity risk premium based on a study using the holding period returns of public utilities with A2 rated bonds (2)	4.80
3.	Predicted Equity Risk Premium Based on Regression Analysis of 1,232 Fully-Litigated Electric Cases (3)	4.85
4.	Average equity risk premium	5.67 %

Notes: (1) From page 7 of this Exhibit.
(2) From page 11 of this Exhibit.
(3) From page 12 of this Exhibit.

FirstEnergy Pennsylvania Electric Companies
Derivation of Equity Risk Premium Based on the Total Market Approach
Using the Beta for the
Utility Proxy Group

Line No.	Equity Risk Premium Measure	Proxy Group of Fourteen Electric Utilities
1.	Kroll Equity Risk Premium (1)	5.82 %
2.	Regression on Kroll Risk Premium Data (2)	7.27
3.	Kroll Equity Risk Premium based on PRPM (3)	9.35
4.	Equity Risk Premium Based on Value Line Summary and Index (4)	10.25
5.	Equity Risk Premium Based on Value Line S&P 500 Companies (5)	9.24
6.	Equity Risk Premium Based on Bloomberg S&P 500 Companies (6)	12.62
7.	Conclusion of Equity Risk Premium	9.09 %
8.	Adjusted Beta (7)	0.81
9.	Forecasted Equity Risk Premium	7.36 %

Notes provided on page 7 of this Exhibit.

FirstEnergy Pennsylvania Electric Companies
Derivation of Equity Risk Premium Based on the Total Market Approach
Using the Beta for the
Utility Proxy Group

Notes:

(1) Based on the arithmetic mean historical monthly returns on large company common stocks from Kroll 2022 SBBI® Yearbook minus the arithmetic mean monthly yield of Moody's average Aaa and Aa corporate bonds from 1928-2022.

(2) This equity risk premium is based on a regression of the monthly equity risk premiums of large company common stocks relative to Moody's average Aaa and Aa rated corporate bond yields from 1928-2022 referenced in note 1 above.

(3) The Predictive Risk Premium Model (PRPM) is discussed in Mr. D'Ascendi's Direct Testimony. The PRPM risk premium is derived by applying the PRPM to the monthly risk premiums between Kroll large company common stock monthly returns and average Aaa and Aa corporate monthly bond yields, from January 1928 through December 2023.

(4) The equity risk premium based on the Value Line Summary and Index is derived by subtracting the average consensus forecast of Aaa corporate bonds of 4.90% (from page 1 of this Exhibit) from the projected 3-5 year total annual market return of 15.15% (described fully in note 1 on page 2 of Exhibit DWD-5).

(5) Using data from Value Line for the S&P 500, an expected total return of 14.14% was derived based upon expected dividend yields and long-term earnings growth estimates as a proxy for capital appreciation. Subtracting the average consensus forecast of Aaa corporate bonds of 4.90% results in an expected equity risk premium of 9.24%.

(6) Using data from Bloomberg for the S&P 500, an expected total return of 17.52% was derived based upon expected dividend yields and long-term earnings growth estimates as a proxy for capital appreciation. Subtracting the average consensus forecast of Aaa corporate bonds of 4.90% results in an expected equity risk premium of 12.62%.

(7) Average of mean and median beta from page 1 of Exhibit DWD-5.

Sources of Information:

Stocks, Bonds, Bills, and Inflation - 2023 SBBI Yearbook, Kroll.
Value Line Summary and Index.
Blue Chip Financial Forecasts December 28, 2023 and December 1, 2023
Bloomberg Professional Services.

FirstEnergy Pennsylvania Electric Companies
Derivation of Mean Equity Risk Premium Based Studies
Using Holding Period Returns and
Projected Market Appreciation of the S&P Utility Index

Line No.	Equity Risk Premium based on S&P Utility Index Holding Period Returns (1):	Implied Equity Risk Premium
1.	Historical Equity Risk Premium	4.20 %
2.	Regression of Historical Equity Risk Premium (2)	5.01
3.	Forecasted Equity Risk Premium Based on PRPM (3)	4.80
4.	Forecasted Equity Risk Premium based on Projected Total Return on the S&P Utilities Index (Value Line Data) (4)	5.00
5.	Forecasted Equity Risk Premium based on Projected Total Return on the S&P Utilities Index (Bloomberg Data) (5)	4.98
6.	Average Equity Risk Premium (6)	4.80 %

Notes:

(1) Based on S&P Public Utility Index monthly total returns and Moody's Public Utility Bond average monthly yields from 1928-2022. Holding period returns are calculated based upon income received (dividends and interest) plus the relative change in the market value of a security over a one-year holding period.

(2) This equity risk premium is based on a regression of the monthly equity risk premiums of the S&P Utility Index relative to Moody's A2 rated public utility bond yields from 1928 - 2022 referenced in note 1 above.

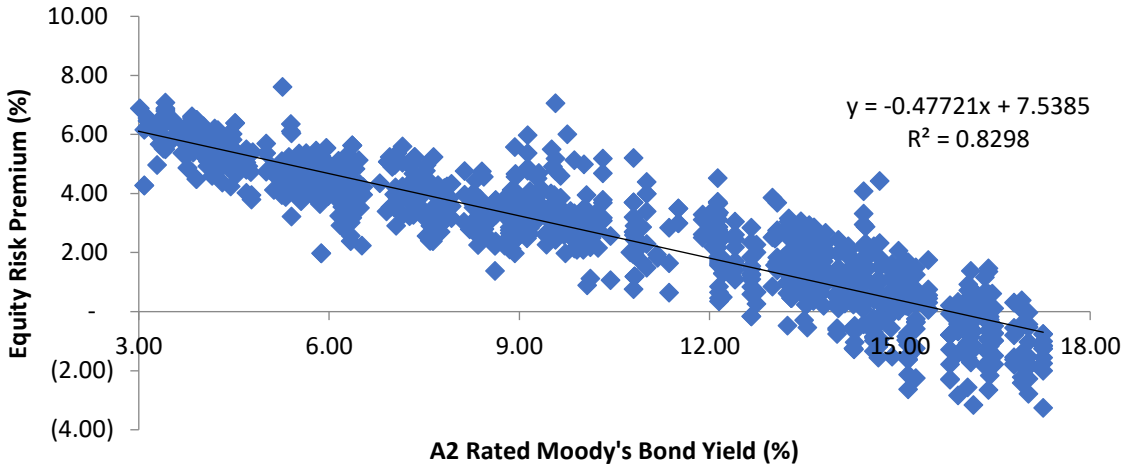
(3) The Predictive Risk Premium Model (PRPM) is applied to the risk premium of the monthly total returns of the S&P Utility Index and the monthly yields on Moody's A2 rated public utility bonds from January 1928 - December 2023.

(4) Using data from Value Line for the S&P Utilities Index, an expected return of 10.63% was derived based on expected dividend yields and long-term growth estimates as a proxy for market appreciation. Subtracting the expected A2 rated public utility bond yield of 5.63%, calculated on line 3 of page 1 of this Exhibit results in an equity risk premium of 5.00%. (10.63% - 5.63% = 5.00%)

(5) Using data from Bloomberg Services for the S&P Utilities Index, an expected return of 10.61% was derived based on expected dividend yields and long-term growth estimates as a proxy for market appreciation. Subtracting the expected A2 rated public utility bond yield of 5.63%, calculated on line 3 of page 1 of this Exhibit results in an equity risk premium of 4.98%. (10.61% - 5.63% = 4.98%)

(6) Average of lines 1 through 5.

FirstEnergy Pennsylvania Electric Companies
Prediction of Equity Risk Premiums Relative to
Moody's A2 Rated Utility Bond Yields - Electric Utilities



Constant	Slope	Prospective A2 Rated Utility Bond (1)	Prospective Equity Risk Premium
7.5385 %	-0.47721	5.63 %	4.85 %

Notes:

(1) From line 3 of page 1 of this Exhibit.

Source of Information: Regulatory Research Associates.

FirstEnergy Pennsylvania Electric Companies
Indicated Common Equity Cost Rate Through Use
of the Traditional Capital Asset Pricing Model (CAPM) and Empirical Capital Asset Pricing Model (ECAPM)

	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]
Proxy Group of Fourteen Electric Utilities	Value Line Adjusted Beta	Bloomberg Adjusted Beta	Average Beta	Market Risk Premium (1)	Risk-Free Rate (2)	Traditional CAPM Cost Rate	ECAPM Cost Rate	Indicated Common Equity Cost Rate (3)
Alliant Energy Corporation	0.90	0.72	0.81	10.02 %	4.15 %	12.26 %	12.74 %	12.50 %
Ameren Corporation	0.90	0.72	0.81	10.02	4.15	12.26	12.74	12.50
American Electric Power Corporation	0.80	0.67	0.74	10.02	4.15	11.56	12.21	11.89
Duke Energy Corporation	0.85	0.68	0.76	10.02	4.15	11.76	12.36	12.06
Edison International	1.00	0.87	0.93	10.02	4.15	13.47	13.64	13.55 (4)
Entergy Corporation	0.95	0.75	0.85	10.02	4.15	12.66	13.04	12.85
Evergy, Inc.	0.95	0.70	0.82	10.02	4.15	12.36	12.82	12.59
IDACORP, Inc.	0.85	0.69	0.77	10.02	4.15	11.86	12.44	12.15
NorthWestern Corporation	0.95	0.68	0.81	10.02	4.15	12.26	12.74	12.50
OGE Energy Corporation	1.05	0.74	0.90	10.02	4.15	13.17	13.42	13.29
Pinnacle West Capital Corporation	0.95	0.73	0.84	10.02	4.15	12.56	12.97	12.77
Portland General Electric Company	0.90	0.70	0.80	10.02	4.15	12.16	12.66	12.41
Southern Company	0.90	0.67	0.78	10.02	4.15	11.96	12.51	12.24
Xcel Energy Inc.	0.85	0.68	0.76	10.02	4.15	11.76	12.36	12.06
Mean			0.81			12.29 %	12.76 %	12.45 %
Median			0.81			12.26 %	12.74 %	12.50 %
Average of Mean and Median			0.81			12.28 %	12.75 %	12.48 %

Notes on page 2 of this Exhibit.

FirstEnergy Pennsylvania Electric Companies
Notes to Accompany the Application of the CAPM and ECAPM

Notes:

(1) The market risk premium (MRP) is derived by using six different measures from three sources: Kroll, Value Line, and Bloomberg as illustrated below:

Historical Data MRP Estimates:

Measure 1: Kroll Arithmetic Mean MRP (1926-2022)

Arithmetic Mean Monthly Returns for Large Stocks 1926-2022:	12.03 %
Arithmetic Mean Income Returns on Long-Term Government Bonds:	5.00
MRP based on Kroll Historical Data:	7.03 %

Measure 2: Application of a Regression Analysis to Kroll Historical Data
(1926-2022) 8.27 %

Measure 3: Application of the PRPM to Kroll Historical Data:
(January 1926 - December 2023) 10.44 %

Value Line MRP Estimates:

Measure 4: Value Line Projected MRP Thirteen weeks ending December 29, 2023.

Total projected return on the market 3-5 years hence*:	15.15 %
Projected Risk-Free Rate (see note 2):	4.15
MRP based on Value Line Summary & Index:	11.00 %

*Forcasted 3-5 year capital appreciation plus expected dividend yield

Measure 5: Value Line Projected Return on the Market based on the S&P 500

Total return on the Market based on the S&P 500:	14.14 %
Projected Risk-Free Rate (see note 2):	4.15
MRP based on Value Line data	9.99 %

Measure 6: Bloomberg Projected MRP

Total return on the Market based on the S&P 500:	17.52 %
Projected Risk-Free Rate (see note 2):	4.15
MRP based on Bloomberg data	13.37 %

Average of Value Line, Kroll, and Bloomberg MRP: 10.02 %

(2) For reasons explained in the direct testimony, the appropriate risk-free rate for cost of capital purposes is the average forecast of 30 year Treasury Bonds per the consensus of nearly 50 economists reported in Blue Chip Financial Forecasts. (See pages 8 and 9 of Exhibit DWD-4) The projection of the risk-free rate is illustrated below:

First Quarter 2024	4.30 %
Second Quarter 2024	4.30
Third Quarter 2024	4.20
Fourth Quarter 2024	4.10
First Quarter 2025	4.00
Second Quarter 2025	4.00
2025-2029	4.10
2030-2034	4.20
	4.15 %

(3) Average of Column 6 and Column 7.

(4) Results were excluded from the final average and median as they were more than two standard deviations from the proxy group's mean.

Sources of Information:

Value Line Summary and Index.
Blue Chip Financial Forecasts December 28, 2023 and December 1, 2023
Stocks, Bonds, Bills, and Inflation - 2023 SBBI Yearbook, Kroll.
Bloomberg Professional Services.

FirstEnergy Pennsylvania Electric Companies
Basis of Selection of the Group of Non-Price Regulated Companies
Comparable in Total Risk to the Utility Proxy Group

The criteria for selection of the proxy group of non-price regulated companies comparable in total risk to the Utility Proxy Group was that the non-price regulated companies be domestic and reported in Value Line Investment Survey (Standard Edition).

The proxy group of non-price regulated companies was selected based on the unadjusted beta range of 0.65 - 0.91 and residual standard error of the regression range of 2.6538 - 3.1650 of the proxy group of fourteen electric utilities.

These ranges are based upon plus or minus two standard deviations of the unadjusted beta and standard error of the regression. Plus or minus three standard deviations captures 95.50% of the distribution of unadjusted betas and residual standard errors of the regression.

The standard deviation of the Utility Proxy Group's residual standard error of the regression is 0.1278. The standard deviation of the standard error of the regression is calculated as follows:

$$\text{Standard Deviation of the Std. Err. of the Regr.} = \frac{\text{Standard Error of the Regression}}{\sqrt{2N}}$$

where: N = number of observations. Since Value Line betas are derived from weekly price change observations over a period of five years, N = 259

$$\text{Thus,} \quad 0.1278 = \frac{2.9094}{\sqrt{518}} = \frac{2.9094}{22.7596}$$

Source of Information: Value Line Proprietary Database, December 2023.
Value Line Investment Survey (Standard Edition).

FirstEnergy Pennsylvania Electric Companies
Basis of Selection of Comparable Risk
Domestic Non-Price Regulated Companies

	[1]	[2]	[3]	[4]
Proxy Group of Fourteen Electric Utilities	Value Line Adjusted Beta	Unadjusted Beta	Residual Standard Error of the Regression	Standard Deviation of Beta
Alliant Energy Corporation	0.85	0.72	2.8754	0.0642
Ameren Corporation	0.85	0.72	2.6556	0.0592
American Electric Power Corporation	0.75	0.60	2.8010	0.0625
Duke Energy Corporation	0.85	0.73	2.8589	0.0638
Edison International	0.95	0.90	3.4527	0.0770
Entergy Corporation	0.95	0.85	2.8571	0.0637
Evergy, Inc.	0.90	0.84	2.9841	0.0678
IDACORP, Inc.	0.80	0.65	2.7648	0.0617
NorthWestern Corporation	0.90	0.83	2.8897	0.0645
OGE Energy Corporation	1.00	0.98	2.8969	0.0646
Pinnacle West Capital Corporation	0.90	0.82	3.0709	0.0685
Portland General Electric Company	0.85	0.76	2.9458	0.0657
Southern Company	0.90	0.83	2.7920	0.0623
Xcel Energy Inc.	0.80	0.67	2.8860	0.0644
Average	0.88	0.78	2.9094	0.0650
Beta Range (+/- 2 std. Devs. of Beta)	0.65	0.91		
2 std. Devs. of Beta	0.13			
Residual Std. Err. Range (+/- 2 std. Devs. of the Residual Std. Err.)	2.6538	3.1650		
Std. dev. of the Res. Std. Err.	0.1278			
2 std. devs. of the Res. Std. Err.	0.2556			

Source of Information: Value Line Proprietary Database, December 2023.

FirstEnergy Pennsylvania Electric Companies
Proxy Group of Non-Price Regulated Companies
Comparable in Total Risk to the
Utility Proxy Group

Proxy Group of Fourty-Five Non-Price Regulated Companies	[1] Value Line Adjusted Beta	[2] Unadjusted Beta	[3] Residual Standard Error of the Regression	[4] Standard Deviation of Beta
3M Company	0.95	0.88	2.6568	0.0593
Abbott Labs.	0.90	0.83	2.8864	0.0644
Agilent Technologies	0.95	0.86	2.8378	0.0633
Air Products & Chem.	0.90	0.84	2.8029	0.0625
Alphabet Inc.	0.95	0.86	2.7317	0.0609
Altria Group	0.90	0.80	3.1178	0.0696
Assurant Inc.	0.90	0.80	2.8167	0.0628
Booz Allen Hamilton	0.85	0.75	3.1624	0.0706
Brady Corp.	0.95	0.89	2.9113	0.0650
Bristol-Myers Squibb	0.80	0.68	3.0143	0.0673
Broadridge Fin'l	0.90	0.78	2.8391	0.0633
Brown-Forman 'B'	0.85	0.75	2.8019	0.0625
CACI Int'l	0.90	0.78	3.0796	0.0687
Chemed Corp.	0.80	0.65	2.8629	0.0639
Cisco Systems	0.90	0.81	2.7267	0.0608
CSW Industrials	0.90	0.80	3.0966	0.0691
Danaher Corp.	0.90	0.81	2.6569	0.0593
Dolby Labs.	0.95	0.90	2.7326	0.0610
Fastenal Co.	0.90	0.83	3.0992	0.0691
Franklin Electric	0.95	0.85	2.9918	0.0667
GATX Corp.	0.95	0.90	3.1116	0.0694
Henry (Jack) & Assoc	0.85	0.71	2.9576	0.0660
Hunt (J.B.)	0.95	0.89	3.1607	0.0705
Ingredion Inc.	0.90	0.84	2.8563	0.0637
Int'l Business Mach.	0.95	0.90	2.7698	0.0618
Landstar System	0.80	0.65	2.9423	0.0656
Lockheed Martin	0.90	0.83	2.8568	0.0637
Monster Beverage	0.85	0.75	3.0527	0.0681
MSC Industrial Direc	0.95	0.86	2.9664	0.0662
Oracle Corp.	0.85	0.71	2.8932	0.0645
Packaging Corp.	0.95	0.89	2.9972	0.0669
Pfizer, Inc.	0.80	0.69	2.9493	0.0658
Selective Ins. Group	0.85	0.74	3.0019	0.0670
Sensient Techn.	0.95	0.88	2.7605	0.0616
Service Corp. Int'l	0.95	0.85	3.0027	0.0670
Sherwin-Williams	0.95	0.86	2.8633	0.0639
Sirius XM Holdings	0.90	0.82	2.9907	0.0667
Smith (A.O.)	0.90	0.80	2.9692	0.0662
Texas Instruments	0.90	0.80	2.8210	0.0629
Thermo Fisher Sci.	0.90	0.78	2.7308	0.0609
UniFirst Corp.	0.95	0.87	2.8590	0.0638
VeriSign Inc.	0.95	0.85	2.9410	0.0656
Waters Corp.	0.95	0.86	3.0260	0.0675
Watsco, Inc.	0.85	0.76	2.9424	0.0656
Western Union	0.85	0.70	3.0536	0.0681
Average	0.90	0.81	2.9178	0.0651
Proxy Group of Fourteen Electric Utilities	0.88	0.78	2.9094	0.0650

Source of Information: Value Line Proprietary Database, December 2023.

FirstEnergy Pennsylvania Electric Companies
Summary of Cost of Equity Models Applied to
Proxy Group of Non-Price Regulated Companies
Comparable in Total Risk to the
Utility Proxy Group

Principal Methods		Proxy Group of Fourty-Five Non-Price Regulated Companies	
Discounted Cash Flow Model (DCF) (1)		10.80	%
Risk Premium Model (RPM) (2)		13.76	
Capital Asset Pricing Model (CAPM) (3)		13.28	
	Mean	12.61	%
	Median	13.28	%
	Average of Mean and Median	12.95	%

Notes:
(1) From page 2 of this Exhibit.
(2) From page 3 of this Exhibit.
(3) From page 6 of this Exhibit.

FirstEnergy Pennsylvania Electric Companies
DCF Results for the Proxy Group of Non-Price-Regulated Companies Comparable in Total Risk to the Utility Proxy Group

Proxy Group of Fourty-Five Non-Price Regulated Companies	[1] Average Dividend Yield	[2] Value Line Projected Five Year Growth in EPS	[3] Zack's Five Year Projected Growth Rate in EPS	[4]	[5] Average Projected Five Year Growth Rate in EPS (1)	[6] Adjusted Dividend Yield	[7] Indicated Common Equity Cost Rate (2)
3M Company	6.23 %	4.50 %	7.30 %	NA %	5.90 %	6.41 %	12.31 %
Abbott Labs.	2.20	4.50	9.00	-2.00	6.75	2.27	9.02
Agilent Technologies	0.79	13.50	8.00	7.70	9.73	0.83	10.56
Air Products & Chem.	2.55	10.50	11.30	10.02	10.61	2.69	13.30
Alphabet Inc.	0.00	13.00	16.60	17.53	15.71	0.00	NA
Altria Group	9.48	6.00	3.00	2.19	3.73	9.66	13.39
Assurant Inc.	1.80	10.50	14.60	14.60	13.23	1.92	15.15
Booz Allen Hamilton	1.50	8.00	12.00	12.00	10.67	1.58	12.25
Brady Corp.	1.70	11.00	7.00	7.00	8.33	1.77	10.10
Bristol-Myers Squibb	4.59	NA	3.10	-0.35	3.10	4.66	7.76
Broadridge Fin'l	1.73	9.50	NA	11.80	10.65	1.82	12.47
Brown-Forman 'B'	1.52	16.50	NA	11.00	13.75	1.62	15.37
CACI Int'l	0.00	7.00	9.50	6.70	7.73	0.00	NA
Chemed Corp.	0.28	6.50	8.90	10.00	8.47	0.29	8.76
Cisco Systems	3.06	8.50	6.20	5.77	6.82	3.16	9.98
CSW Industrials	0.42	8.00	16.00	12.00	12.00	0.45	12.45
Danaher Corp.	0.45	11.00	12.00	-1.40	11.50	0.48	11.98
Dolby Labs.	1.42	9.50	NA	16.00	12.75	1.51	14.26
Fastenal Co.	2.31	6.50	9.00	6.33	7.28	2.39	9.67
Franklin Electric	1.00	10.50	12.00	13.40	11.97	1.06	13.03
GATX Corp.	1.99	8.50	NA	12.00	10.25	2.09	12.34
Henry (Jack) & Assoc	1.36	6.50	8.00	7.10	7.20	1.41	8.61
Hunt (J.B.)	0.91	9.00	15.00	4.50	9.50	0.95	10.45
Ingredion Inc.	3.10	8.00	11.00	10.00	9.67	3.25	12.92
Int'l Business Mach.	4.38	3.00	3.90	2.52	3.14	4.45	7.59
Landstar System	0.75	1.00	NA	12.00	6.50	0.77	7.27
Lockheed Martin	2.83	7.00	8.60	11.33	8.98	2.96	11.94
Monster Beverage	0.00	11.00	20.80	22.64	18.15	0.00	NA
MSC Industrial Direc	3.35	5.00	NA	10.60	7.80	3.48	11.28
Oracle Corp.	1.46	10.00	9.10	9.61	9.57	1.53	11.10
Packaging Corp.	3.17	9.00	5.00	-14.29	7.00	3.28	10.28
Pfizer, Inc.	5.59	2.00	7.00	-13.35	4.50	5.72	10.22
Selective Ins. Group	1.37	15.00	23.80	23.80	20.87	1.51	22.38 (3)
Sensient Techn.	2.76	2.50	NA	3.80	3.15	2.80	5.95
Service Corp. Int'l	1.92	5.00	7.20	12.00	8.07	2.00	10.07
Sherwin-Williams	0.90	7.00	12.40	14.17	11.19	0.95	12.14
Sirius XM Holdings	2.20	28.50	6.60	8.26	14.45	2.36	16.81
Smith (A.O.)	1.73	9.50	9.00	8.00	8.83	1.81	10.64
Texas Instruments	3.36	3.50	9.00	10.00	7.50	3.49	10.99
Thermo Fisher Sci.	0.29	9.50	7.70	2.10	6.43	0.30	6.73
UniFirst Corp.	0.77	9.00	NA	8.50	8.75	0.80	9.55
VeriSign Inc.	0.00	13.00	NA	8.00	10.50	0.00	NA
Waters Corp.	0.00	10.00	3.90	3.84	5.91	0.00	NA
Watsco, Inc.	2.53	9.00	9.00	4.42	7.47	2.62	10.09
Western Union	7.73	-0.50	NA	0.97	0.97	7.77	8.74
	NA= Not Available					Mean	10.96 %
						Median	10.64 %
					Average of Mean and Median		10.80 %

Notes:

(1) Average of columns 2 through 4 excluding negative growth rates.

(2) The application of the DCF model to the domestic, non-price regulated comparable risk companies is identical to the application of the DCF to the Utility Proxy Groups. The dividend yield is derived by using the 60 day average price and the spot indicated dividend as of December 29, 2023. The dividend yield is then adjusted by 1/2 the average projected growth rate in EPS, which is calculated by averaging the 5 year projected growth in EPS provided by Value Line, www.zacks.com, and www.yahoo.com (excluding any negative growth rates) and then adding that growth rate to the adjusted dividend yield.

(3) Results were excluded from the final average and median as they were more than two standard deviations from the proxy group's mean.

Source of Information:
Value Line Investment Survey.
www.zacks.com, Downloaded on 12/29/2023.
www.yahoo.com, Downloaded on 12/29/2023.

FirstEnergy Pennsylvania Electric Companies
Indicated Common Equity Cost Rate
Through Use of a Risk Premium Model
Using an Adjusted Total Market Approach

Line No.		Proxy Group of Fourty-Five Non-Price Regulated Companies
1.	Prospective Yield on Baa2 Rated Corporate Bonds (1)	5.95 %
2	Adjustment to Reflect Bond rating Difference of Non-Price Regulated Companies (2)	(0.28)
3	Adjusted Prospective Bond Yield	5.67
4.	Equity Risk Premium (3)	8.09
5.	Risk Premium Derived Common Equity Cost Rate	13.76 %

Notes: (1) Average forecast of Baa corporate bonds based upon the consensus of nearly 50 economists reported in Blue Chip Financial Forecasts dated December 28, 2023 and December 1, 2023 (see pages 8 and 9 of Exhibit DWD-4). The estimates are detailed below.

First Quarter 2024	6.10 %
Second Quarter 2024	6.00
Third Quarter 2024	6.00
Fourth Quarter 2024	5.90
First Quarter 2025	5.80
Second Quarter 2025	5.80
2025-2029	6.00
2030-2034	6.00
Average	5.95 %

(2) The average yield spread of Baa2 rated corporate bonds over A2 corporate bonds for the three months ending December 2023. To reflect the A3 average rating of the Non-Price Regulated Proxy Group, the prosepctive yield on Baa corporate bonds must be adjusted by 2/3 of the spread between A2 and Baa2 corporate bond yields as shown below:

	A2 Corp. Bond Yield	Baa2 Corp. Bond Yield	Spread
Dec-23	5.26 %	5.65 %	0.39 %
Nov-23	5.87	6.29	0.42
Oct-23	6.18	6.63	0.45
		Average yield spread	0.42
		2/3 of spread	0.28

(3) From page 5 of this Exhibit.

FirstEnergy Pennsylvania Electric Companies
Comparison of Long-Term Issuer Ratings for the
Utility Proxy Group

Proxy Group of Fourty-Five Non-Price Regulated Companies	Moody's Long-Term Issuer Rating December 2023		Standard & Poor's Long-Term Issuer Rating December 2023	
	Long-Term Issuer Rating	Numerical Weighting (1)	Long-Term Issuer Rating	Numerical Weighting (1)
3M Company	A3	7.0	BBB+	8.0
Abbott Labs.	Aa3	4.0	AA-	4.0
Agilent Technologies	Baa1	8.0	BBB+	8.0
Air Products & Chem.	A2	6.0	A	6.0
Alphabet Inc.	Aa2	3.0	AA+	2.0
Altria Group	A3	7.0	BBB	9.0
Assurant Inc.	Baa2	9.0	BBB	9.0
Booz Allen Hamilton	NA	--	NA	--
Brady Corp.	NA	--	NA	--
Bristol-Myers Squibb	A2	6.0	A	6.0
Broadridge Fin'l	Baa2	9.0	BBB	9.0
Brown-Forman 'B'	A1	5.0	A-	7.0
CACI Int'l	NA	--	BB+	11.0
Chemed Corp.	WR	--	NR	--
Cisco Systems	A1	5.0	AA-	4.0
CSW Industrials	NA	--	NA	--
Danaher Corp.	A3	7.0	A-	7.0
Dolby Labs.	NA	--	NA	--
Fastenal Co.	NA	--	NA	--
Franklin Electric	NA	--	NA	--
GATX Corp.	Baa2	9.0	BBB	9.0
Henry (Jack) & Assoc	NA	--	NA	--
Hunt (J.B.)	Baa1	8.0	BBB+	8.0
Ingredion Inc.	Baa1	8.0	BBB	9.0
Int'l Business Mach.	A3	7.0	A-	7.0
Landstar System	NA	--	NA	--
Lockheed Martin	A2	6.0	A-	7.0
Monster Beverage	NA	--	NA	--
MSC Industrial Direc	NA	--	NA	--
Oracle Corp.	Baa2	9.0	BBB	9.0
Packaging Corp.	Baa2	9.0	BBB	9.0
Pfizer, Inc.	A2	6.0	A	6.0
Selective Ins. Group	Baa2	9.0	BBB	9.0
Sensient Techn.	WR	--	NR	--
Service Corp. Int'l	Ba3	13.0	BB+	11.0
Sherwin-Williams	Baa2	9.0	BBB	9.0
Sirius XM Holdings	NA	--	BB	12.0
Smith (A.O.)	NA	--	NA	--
Texas Instruments	Aa3	4.0	A+	5.0
Thermo Fisher Sci.	A3	7.0	A-	7.0
UniFirst Corp.	NA	--	NA	--
VeriSign Inc.	Baa3	10.0	BBB	9.0
Waters Corp.	NA	--	NA	--
Watsco, Inc.	NA	--	NA	--
Western Union	Baa2	9.0	BBB	9.0
Average	A3	7.4	BBB+	7.8

Notes:
(1) From page 4 of Exhibit DWD-4.

Source of Information:
Bloomberg Professional Services.

FirstEnergy Pennsylvania Electric Companies
Derivation of Equity Risk Premium Based on the Total Market Approach
Using the Beta for
Non-Price Regulated Companies of Comparable risk to the
Utility Proxy Group

Line No.	Equity Risk Premium Measure	Proxy Group of Fourty-Five Non-Price Regulated Companies
1.	Kroll Equity Risk Premium (1)	5.82 %
2.	Regression on Kroll Risk Premium Data (2)	7.27
3.	Kroll Equity Risk Premium based on PRPM (3)	9.35
4.	Equity Risk Premium Based on Value Line Summary and Index (4)	10.25
5	Equity Risk Premium Based on Value Line S&P 500 Companies (5)	9.24
6.	Equity Risk Premium Based on Bloomberg S&P 500 Companies (6)	12.62
7.	Conclusion of Equity Risk Premium	9.09 %
8.	Adjusted Beta (7)	0.89
9.	Forecasted Equity Risk Premium	8.09 %

Notes:

(1) From note 1 of page 7 of Exhibit DWD-4.
(2) From note 2 of page 7 of Exhibit DWD-4.
(3) From note 3 of page 7 of Exhibit DWD-4.
(4) From note 4 of page 7 of Exhibit DWD-4.
(5) From note 5 of page 7 of Exhibit DWD-4.
(6) From note 6 of page 7 of Exhibit DWD-4.
(7) Average of mean and median beta from page 6 of this Exhibit.

Sources of Information:

Stocks, Bonds, Bills, and Inflation - 2023 SBBI Yearbook, Kroll.
Value Line Summary and Index.
Blue Chip Financial Forecasts December 28, 2023 and December 1, 2023
Bloomberg Professional Services.

FirstEnergy Pennsylvania Electric Companies
Traditional CAPM and ECAPM Results for the Proxy Group of Non-Price-Regulated Companies Comparable in Total Risk to the Utility Proxy Group

	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	
Proxy Group of Fourty-Five Non-Price Regulated Companies	Value Line Adjusted Beta	Bloomberg Beta	Average Beta	Market Risk Premium (1)		Traditional CAPM Cost Rate	ECAPM Cost Rate	Indicated Common Equity Cost Rate (3)	
3M Company	0.95	1.01	0.98	10.02 %	4.15 %	13.97 %	14.02 %	13.99 %	
Abbott Labs.	0.90	0.84	0.87	10.02	4.15	12.87	13.19	13.03	
Agilent Technologies	0.95	1.07	1.01	10.02	4.15	14.27	14.24	14.26	
Air Products & Chem.	0.90	0.88	0.89	10.02	4.15	13.07	13.34	13.20	
Alphabet Inc.	0.90	1.13	1.01	10.02	4.15	14.27	14.24	14.26	
Altria Group	0.85	0.63	0.74	10.02	4.15	11.56	12.21	11.89	
Assurant Inc.	0.90	0.76	0.83	10.02	4.15	12.46	12.89	12.68	
Booz Allen Hamilton	0.85	0.84	0.85	10.02	4.15	12.66	13.04	12.85	
Brady Corp.	0.95	0.88	0.91	10.02	4.15	13.27	13.49	13.38	
Bristol-Myers Squibb	0.80	0.57	0.68	10.02	4.15	10.96	11.76	11.36 (4)	
Broadridge Fin'l	0.90	1.02	0.96	10.02	4.15	13.77	13.87	13.82	
Brown-Forman 'B'	0.90	0.84	0.87	10.02	4.15	12.87	13.19	13.03	
CACI Int'l	0.90	0.77	0.84	10.02	4.15	12.56	12.97	12.77	
Chemed Corp.	0.80	0.58	0.69	10.02	4.15	11.06	11.84	11.45 (4)	
Cisco Systems	0.90	0.84	0.87	10.02	4.15	12.87	13.19	13.03	
CSW Industrials	0.90	0.78	0.84	10.02	4.15	12.56	12.97	12.77	
Danaher Corp.	0.90	1.08	0.99	10.02	4.15	14.07	14.09	14.08	
Dolby Labs.	0.95	0.86	0.91	10.02	4.15	13.27	13.49	13.38	
Fastenal Co.	0.90	0.94	0.92	10.02	4.15	13.37	13.57	13.47	
Franklin Electric	0.90	0.92	0.91	10.02	4.15	13.27	13.49	13.38	
GATX Corp.	0.95	0.90	0.92	10.02	4.15	13.37	13.57	13.47	
Henry (Jack) & Assoc	0.85	0.82	0.84	10.02	4.15	12.56	12.97	12.77	
Hunt (J.B.)	0.95	0.96	0.96	10.02	4.15	13.77	13.87	13.82	
Ingredion Inc.	0.90	0.63	0.77	10.02	4.15	11.86	12.44	12.15	
Int'l Business Mach.	0.95	0.77	0.86	10.02	4.15	12.77	13.12	12.94	
Landstar System	0.80	0.82	0.81	10.02	4.15	12.26	12.74	12.50	
Lockheed Martin	0.90	0.64	0.77	10.02	4.15	11.86	12.44	12.15	
Monster Beverage	0.85	0.72	0.79	10.02	4.15	12.06	12.59	12.33	
MSC Industrial Direc	0.90	0.87	0.89	10.02	4.15	13.07	13.34	13.20	
Oracle Corp.	0.85	1.00	0.93	10.02	4.15	13.47	13.64	13.55	
Packaging Corp.	0.95	0.86	0.90	10.02	4.15	13.17	13.42	13.29	
Pfizer, Inc.	0.80	0.73	0.77	10.02	4.15	11.86	12.44	12.15	
Selective Ins. Group	0.85	0.61	0.73	10.02	4.15	11.46	12.14	11.80	
Sensient Techn.	0.95	0.98	0.96	10.02	4.15	13.77	13.87	13.82	
Service Corp. Int'l	0.95	0.83	0.89	10.02	4.15	13.07	13.34	13.20	
Sherwin-Williams	0.95	1.07	1.01	10.02	4.15	14.27	14.24	14.26	
Sirius XM Holdings	0.95	1.05	1.00	10.02	4.15	14.17	14.17	14.17	
Smith (A.O.)	0.90	1.03	0.96	10.02	4.15	13.77	13.87	13.82	
Texas Instruments	0.90	1.01	0.96	10.02	4.15	13.77	13.87	13.82	
Thermo Fisher Sci.	0.90	1.00	0.95	10.02	4.15	13.67	13.79	13.73	
UniFirst Corp.	0.90	0.80	0.85	10.02	4.15	12.66	13.04	12.85	
VeriSign Inc.	0.90	1.07	0.99	10.02	4.15	14.07	14.09	14.08	
Waters Corp.	0.95	1.00	0.98	10.02	4.15	13.97	14.02	13.99	
Watsco, Inc.	0.90	1.10	1.00	10.02	4.15	14.17	14.17	14.17	
Western Union	0.85	0.86	0.86	10.02	4.15	12.77	13.12	12.94	
		Mean	0.89			13.04 %	13.32 %	13.26 %	
		Median	0.89			13.07 %	13.34 %	13.29 %	
		Average of Mean and Median	0.89			13.06 %	13.33 %	13.28 %	

Notes:
(1) From note 1 of page 2 of Exhibit DWD-5.
(2) From note 2 of page 2 of Exhibit DWD-5.
(3) Average of CAPM and ECAPM cost rates.
(4) Results were excluded from the final average and median as they were more than two standard deviations from the proxy group's mean.

FirstEnergy Pennsylvania Electric Companies
Derivation of Investment Risk Adjustment Based upon
Kroll Associates' Size Premia for the Decile Portfolios of the NYSE/AMEX/NASDAQ

Line No.		[1] Market Capitalization on December 29, 2023 (1) (millions)		[2] Applicable Decile of the NYSE/AMEX/ NASDAQ (2)	[3] Applicable Size Premium (3)	[4] Spread from Applicable Size Premium (4)
1.	FirstEnergy Pennsylvania - based on the Utility Proxy Group	$ 6,567.531		3	0.57%	
2.	Proxy Group of Fourteen Electric Utilities	$ 15,918.152	2.4 x	2	0.45%	0.12%
			[A]	[B]	[C]	[D]

	Decile	Market Capitalization of Smallest Company (millions)	Market Capitalization of Largest Company (millions)	Size Premium (Return in Excess of CAPM)*
Largest	1	$ 31,549.077	$ 2,203,381.286	-0.26%
	2	12,372.885	31,316.513	0.45%
	3	5,918.981	12,323.854	0.57%
	4	3,770.176	5,916.017	0.58%
	5	2,365.425	3,769.877	0.93%
	6	1,389.851	2,365.076	1.16%
	7	789.019	1,389.118	1.37%
	8	377.076	782.383	1.18%
	9	218.389	373.879	2.15%
Smallest	10	2.015	218.227	4.83%

*From 2023 Kroll Cost of Capital Navigator

Notes:

(1) From page 2 of this Exhibit.

(2) Gleaned from Columns [B] and [C] on the bottom of this page. The appropriate decile (Column [A]) corresponds to the market capitalization of the proxy group, which is found in Column [1].

(3) Corresponding risk premium to the decile is provided in Column [D] on the bottom of this page.

(4) Line No. 1 Column [3] – Line No. 2 Column [3]. For example, the 0.12% in Column [4], Line No. 2 is derived as follows 0.12% = 0.57% - 0.45%.

FirstEnergy Pennsylvania Electric Companies
Market Capitalization of FirstEnergy Pennsylvania and the Utility Proxy Group

Company	Exchange	[1] Common Stock Shares Outstanding at Fiscal Year End 2022 (millions)	[2] Book Value per Share at Fiscal Year End 2022 (1)	[3] Total Common Equity at Fiscal Year End 2022 (millions)	[4] Closing Stock Market Price on December 29, 2023	[5] Market-to-Book Ratio on December 29, 2023 (2)	[6] Market Capitalization on December 29, 2023 (3) (millions)
FirstEnergy Pennsylvania		NA	NA	3,867.804 (4)	NA		
Based upon Proxy Group of Fourteen Electric Utilities						169.8 (5)	$ 6,567.531 (6)
Proxy Group of Fourteen Electric Utilities							
Alliant Energy Corporation	NASDAQ	251.135	$ 24.99	$ 6,276.00	$ 51.30	205.3 %	$ 12,883.224
Ameren Corporation	NYSE	262.000	$ 40.11	$ 10,508.00	$ 72.34	180.4	18,953.08
American Electric Power Corporation	NASDAQ	513.866	$ 46.50	$ 23,893.40	$ 81.22	174.7	41,736.20
Duke Energy Corporation	NYSE	770.000	$ 61.51	$ 47,360.00	$ 97.04	157.8	74,720.80
Edison International	NYSE	382.208	$ 35.70	$ 13,643.00	$ 71.49	200.3	27,324.09
Entergy Corporation	NYSE	211.177	$ 61.40	$ 12,966.99	$ 101.19	164.8	21,368.95
Evergy, Inc.	NASDAQ	229.546	$ 41.32	$ 9,483.70	$ 52.20	126.3	11,982.31
IDACORP, Inc.	NYSE	50.562	$ 55.52	$ 2,807.24	$ 98.32	177.1	4,971.25
NorthWestern Corporation	NASDAQ	63.278	$ 42.12	$ 2,665.18	$ 50.89	120.8	3,220.23
OGE Energy Corporation	NYSE	200.200	$ 22.05	$ 4,413.40	$ 34.93	158.4	6,992.99
Pinnacle West Capital Corporation	NYSE	113.247	$ 53.41	$ 6,048.65	$ 71.84	134.5	8,135.68
Portland General Electric Company	NYSE	89.283	$ 31.13	$ 2,779.00	$ 43.34	139.2	3,869.54
Southern Company	NYSE	1,090.000	$ 27.90	$ 30,408.00	$ 70.12	251.4	76,430.80
Xcel Energy Inc.	NASDAQ	549.578	$ 30.34	$ 16,675.00	$ 61.91	204.0	34,024.38
Median		240.341	$ 40.711	$ 9,995.850	$ 70.805	169.8 %	$ 15,918.152

NA= Not Available

Notes: (1) Column 3 / Column 1.
(2) Column 4 / Column 2.
(3) Column 1 * Column 4.
(4) Requested rate base multiplied by the requested common equity ratio.
(5) The market-to-book ratio of FirstEnergy Pennsylvania on December 29, 2023 is assumed to be equal to the market-to-book ratio of the Utility Proxy Group on December 29, 2023 as appropriate.
(6) Column [3] multiplied by Column [5].

Source of Information: 2022 Annual Forms 10K.
Finance.Yahoo.com.
Bloomberg Professional Services.

FirstEnergy Pennsylvania Electric Companies
Derivation of the Flotation Cost Adjustment to the Cost of Common Equity

Equity Issuances

Date	Transaction (1)	[Column 1] Shares Issued (1)	[Column 2] Market Price per Share (1)	[Column 3] Average Offering Price per Share (1)	[Column 4] Market Pressure (2)	[Column 5] Issuance Expense	[Column 6] Net Proceeds per Share (3)	[Column 7] Gross Equity Issue before Costs (4)	[Column 8] Total Net Proceeds (5)	[Column 9] Total Flotation Costs (6)	[Column 10] Flotation Cost Percentage (7)
9/11/2003	Equity Offering	32,200,000	$ 31.1000	$ 30.0000	$ 1.10	$ 0.975	$ 29.0250	$ 1,001,420,000	$ 934,605,000	$ 66,815,000	6.67%
1/22/2018	Private Placement	30,120,482	$ 29.4000	$ 28.2200	$ 1.18	$ -	$ 28.2200	$ 885,542,171	$ 850,000,002	$ 35,542,169	4.01%
12/13/2021	Equity Offering	25,588,535	$ 40.1700	$ 39.0800	$ 1.09	$ 1.016	$ 38.0639	$ 999,999,948	$ 973,999,948	$ 53,891,503	2.60%
								$ 2,886,962,119	$ 2,758,604,950	$ 156,248,672	4.45%

Flotation Cost Adjustment

	[Column 11] Average Dividend Yield (8)	[Column 12] Average Projected EPS Growth Rate (8)	[Column 13] Adjusted Dividend Yield (9)	[Column 14] Average DCF Cost Rate Unadjusted for Flotation (10)	[Column 15] DCF Cost Rate Adjusted for Flotation (11)	[Column 16] Flotation Cost Adjustment (12)
Proxy Group of Fourteen Electric Utilities	4.33 %	5.27 %	4.44 %	9.71 %	9.92 %	0.21 %

Notes:
(1) From Company SEC filings.
(2) Col. 2 - Col. 3.
(3) Col. 2 - Col. 4 - Col. 5.
(4) Col. 1 x Col. 2.
(5) Col. 1 x Col. 6.
(6) Col. 1 *(Col. 4 + Col. 5).
(7) (Col. 7 - Col. 8) / Col. 7.
(8) From page 1 of Exhibit DWD-3.
(9) Col. 11 *(1+0.5*Col. 12).
(10) Col. 12 + Col. 13.
(11) (Col. 13 / (1 - Col. 10)) + Col. 12.
(12) Col. 15 - Col. 14.

FE PA STATEMENT NO. 11

Weizhong (Bill) Wang

FE PA Statement No. 11

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY

DOCKET NO. R-2024-3047068

Direct Testimony
of
Bill Wang

List of Topics Addressed

Capital Structure
Cost of Long-Term Debt
Weighted Average Cost of Capital

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DIRECT TESTIMONY
OF
BILL WANG

I. INTRODUCTION AND PURPOSE

Q. Please state your name and business address.

A. My name is Bill Wang. My business address is 76 South Main Street, Akron, Ohio 44308.

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

A. I am employed by FirstEnergy Service Company ("FESC") as Assistant Treasurer. I am responsible for managing pension investments of FirstEnergy Corp. ("FirstEnergy") and managing the capital structures for FirstEnergy and its subsidiaries, including FirstEnergy Pennsylvania Electric Company ("FE PA" or the "Company").

Q. Please describe your professional and educational background.

A. I joined Corning Incorporated ("Corning") as a Senior Financial Analyst in May 2001 after I received a Masters Business Administration from the Business School of University of Maryland in College Park. At Corning, I was part of the Treasury team, and participated in its capital structure management including various capital market transactions and banking relationship management. In July 2005, I joined Allegheny Energy, Inc., which merged with FirstEnergy in 2011. I was elected to my current position of Assistant Treasurer in 2016. Prior to that, I served in various Treasury positions including Director, Treasury Integration, and Director, Investment Management, managing FirstEnergy's and its subsidiaries' 's capital structures, $12 billion asset investments related to FirstEnergy's Pension Plan, Savings Plan, and other post-retirements plans. I am also the Treasurer of FirstEnergy's New Jersey subsidiary, Jersey Central Power & Light Company since 2012.

Q. Have you ever testified before the Pennsylvania Public Utility Commission ("Commission")?

A. No, I have never testified before this Commission. I have, however, testified before the Maryland Public Service Commission, New Jersey Board of Public Utilities, and the Public Service Commission of West Virginia.

Q. On whose behalf are you testifying in this proceeding?

A. I am testifying on behalf of FE PA, formerly known as the individual Pennsylvania utility operating companies Metropolitan Edison Company, Pennsylvania Electric Company, Pennsylvania Power Company, and West Penn Power Company (collectively, the "Predecessor Companies").

Q. What is the purpose of your direct testimony?

A. My testimony describes and supports the capital structure, embedded cost of long-term debt, and overall weighted average cost of capital claimed by FE PA.

Q. Have you prepared any exhibits to accompany your testimony?

A. Yes. I am sponsoring the following summary schedules for FE PA, which will be discussed further in this testimony:

- FE PA Exhibit No. BW-1: Capitalization and Capitalization Ratios
- FE PA Exhibit No. BW-2: Schedule of Long-Term Debt Outstanding Projected at December 31, 2025
- FE PA Exhibit No. BW-3: Overall Weighted Average Cost of Capital Projected at December 31, 2025

Additionally, I am responsible for the Commission's base rate filing requirements II-B-5; III-A-1through III-A-2; III-B-1 through III-B-5; III-C-1; III-D-2 through III-D-4; III-E-1 through III-E-2; III-E-4; III-F-2 through III-F-4. Each of these exhibits or filing requirements were prepared by me or under my supervision.

II. CAPITAL STRUCTURE

Q. Please explain the steps FirstEnergy has taken in recent years to improve its balance sheet.

A. Since 2021, FirstEnergy has significantly improved its balance sheet by raising $7 billion dollars in equity capital. This includes a $1 billion common equity transaction in late 2021, a $2.4 billion sale of a 19.9% equity interest in FirstEnergy Transmission, LLC ("FET") in 2022, and an additional $3.5 billion sale of a 30% equity interest in FET in first quarter of 2024. The equity transactions allowed FirstEnergy to reduce long-term debt as a percentage of total debt to 26% at year-end 2023 versus 33% at year-end 2021. Also, FirstEnergy plans to deploy $450 million of the Q1 2024 FET sale proceeds to reduce long-term debt at FE PA in 2024.

Q. What capital structure ratio are you proposing be utilized for purposes of determining overall weighted average cost of capital?

A. I recommend using FE PA's projected capital structure at December 31, 2025, exclusive of short-term debt. That date corresponds to the end of the fully projected future test year in this proceeding and, accordingly, reflects the mix of long-term debt and common equity capital. See FE PA Exhibit No. BW-1 for the proposed capital structure.

Q. Why are you proposing using FE PA's capital structure instead of by rate district?

A. On January 1, 2024, the Predecessor Companies merged into FE PA pursuant to the Commission's Order at Docket Nos. A-2023-3038771, et al ("PA Consolidation"). As part of PA Consolidation, the tariffs of the Predecessor Companies were combined into a single tariff for FE PA, which consists of the Met-Ed, Penelec, Penn Power, West Penn and Pennsylvania State University ("PSU") rate districts (individually a "Rate District" and in any combination the "Rate Districts").[1] Following the consummation of the merger transaction, the existing long-term debt obligations of the Predecessor Companies, both senior unsecured and secured (first mortgage bonds), became obligations of FE PA by operation of law. Going forward, all refinancings of the Predecessor Companies debt and new debt issuances will be done at FE PA.

Q. Does this mean all of the Rate Districts have the same capital structure?

A. Yes, that is correct.

Q. Does FE PA have any preferred stock?

A. No, FE PA does not have any preferred stock outstanding.

Q. How did you derive the anticipated capital structure ratio at December 31, 2025?

A. As set forth in FE PA Exhibit No. BW-1, the starting point was the actual capital structure in place at December 31, 2023 for the Predecessor Companies, which represents the end of the historic test year. Then, based on recent financial forecasts, the respective amounts of long-term debt and common equity were projected forward to December 31, 2024, the end

[1] FE PA also has a sixth Rate District, the Waverly Rate District, which is not discussed directly in my testimony as it relates to FE PA's New York jurisdictional rates.

of the future test year, and to December 31, 2025, the end of the fully projected future test year, to capture: (1) consummated and planned issuances of long-term debt; (2) the pay down of long-term debt; (3) the amortization of long-term debt discount; (4) planned equity infusions; and 5) anticipated changes in retained earnings.

Q. What specific capital structure ratio do you recommend be adopted for rate of return purposes in this case?

A. Since rate setting is prospective, the rate of return should reflect a utility's expected capital structure at the end of the fully projected future test year. Therefore, I recommend the adoption of the projected December 31, 2025, capital structure ratio of 46.2% long-term debt and 53.8% common equity.

III. COST OF LONG-TERM DEBT

Q. What cost rate have you assigned to the long-term debt component of FE PA capital structure?

A. The determination of a utility's weighted average long-term debt cost rate is essentially an arithmetic exercise due to the fact that the utility has contracted for the use of the capital in question for a defined period of time at a specified cost rate. The necessary calculations, which take into account issuance expense, are provided in FE PA Exhibit No. BW-2.

Q. Please describe what is shown in FE PA Exhibit No. BW-2.

A. FE PA Exhibit No. BW-2 itemizes each series of debt, the date of issuance, maturity, original amount issued and projected amount outstanding as of December 31, 2025. The Premium/Discount and Issuance Expenses column represents legal, underwriting and other miscellaneous costs associated with each issuance. The principal amount issued, adjusted

for any premium or discount, less any issuance expenses, equals the Net Proceeds. The effective rate is calculated by taking the Net Proceeds at the time of issuance and calculating the Internal Rate of Return based on the interest rate and the years to maturity. After the effective rate is calculated for each individual series, the rates are weighted by taking the effective rate multiplied by each respective amount outstanding divided by the total amount of long-term debt outstanding.

Q. What long-term debt cost rate do you recommend be utilized in developing FE PA's overall cost of capital?

A. As indicated in FE PA Exhibit No. BW-2, FE PA's projected weighted average long-term debt cost rate is 4.56%.

IV. OVERALL COST OF CAPITAL

Q. How did you calculate FE PA's overall cost of capital?

A. As set forth in FE PA Exhibit No. BW-2, I quantified and then combined FE PA's weighted average cost of long-term debt and common equity by multiplying the projected December 31, 2025 capitalization ratio presented in FE PA Exhibit No. BW-1 by: (1) the average cost of debt developed in FE PA Exhibit No. BW-2; and (2) FE PA's requested return on common equity of 11.30%. The proposed cost of equity is supported by Company witness D'Ascendis in FE PA Statement No. 10. FE PA's overall weighted cost of capital is 8.19%

V. CONCLUSION

Q. Does this conclude your testimony?

A. Yes, it does.

FirstEnergy Pennsylvania Electric Company
Capitalization & Capitalization Ratios
($ in Thousands)

	Actuals at December 31, 2023[1]		Forecast at December 31, 2024		Forecast at December 31, 2025	
	Amount Outstanding	Ratios Rate Making	Amount Outstanding	Ratios Rate Making	Amount Outstanding	Ratios Rate Making
Long Term Debt [2]	4,176,342	51.03%	3,731,208 [3]	47.88%	3,735,139 [3]	46.19%
Preferred Stock	0	0.00%	0	0.00%	0	0.00%
Common Equity	4,007,813	48.97%	4,062,383	52.12%	4,352,022	53.81%
Total Capital	8,184,155	100.00%	7,793,591	100.00%	8,087,162	100.00%

Notes:

(1) Pro forma capitalization using the PA Operating Companies finacials as of 12/31/23.

(2) Includes current portion of long-term debt

(3) Reflects changes in long-term debt of:

$250 million decrease in 2024 due to the early redemption of Metropolitan Edison's $250 million 4.00% notes due 4/15/25
$200 million decrease in 2024 due to the early redemption of Pennsylvania Electric Company's $200 million 4.15% notes due 4/15/25
Approximately $8.5 million increase due to the amortization of debt discount and expense, and approximately $0.3 million increase in capital lease obligations.
Approximately $0.3 million increase due to capital lease obligations.

FirstEnergy Pennsylvania Electric Company
Schedule of Long Term Debt Outstanding at 12/31/2025

Subsidiary	Title	Date of Offering	Date of Maturity	Principal Amount Issued	Amount Outstanding	Amount Retired	Amount Reacquired	Gain (Loss) on Reacquisition	Interest Rate	Prem / (Disc) & (Issuance) Expenses	Net Proceeds	Annual / Sinking Fund	Effective Rate	Total Average Weighted Effective Cost Rate
ME	5.20% Senior Notes	3/30/2023	4/1/2028	425,000,000	425,000,000				5.20%	(4,422,221)	420,577,779		5.440%	
ME	4.30% Senior Notes	1/10/2019	1/15/2029	500,000,000	500,000,000				4.30%	(5,033,719)	494,966,281		4.425%	
PN	3.25% Series	9/8/2017	3/15/2028	300,000,000	300,000,000				3.25%	(3,278,446)	296,721,554		3.374%	
PN	6.15% Series	9/28/2009	10/1/2038	250,000,000	250,000,000				6.15%	(2,982,095)	247,017,905		6.239%	
PN	3.60% Series	6/3/2019	6/1/2029	300,000,000	300,000,000				3.60%	(3,279,741)	296,720,259		3.732%	
PN	3.61% Series	4/20/2020	5/1/2032	125,000,000	125,000,000				3.61%	(785,346)	124,214,654		3.675%	
PN	3.71% Series	4/20/2020	5/1/2035	125,000,000	125,000,000				3.71%	(785,346)	124,214,654		3.765%	
PN	5.15% Series	3/30/2023	3/30/2026	300,000,000	300,000,000				5.15%	(2,685,465)	297,314,535		5.478%	
PP	4.24% Series	7/11/2016	7/11/2056	50,000,000	50,000,000				4.24%	(743,443)	49,256,557		4.318%	
PP	4.37% Series	10/3/2018	10/1/2048	50,000,000	50,000,000				4.37%	(542,421)	49,457,579		4.436%	
PP	3.79% Series	11/29/2022	12/1/2032	150,000,000	150,000,000				3.79%	(1,013,630)	148,579,191		3.905%	
WPP	4.45% Series	9/17/2015	9/15/2045	150,000,000	150,000,000				4.45%	(1,128,198)	148,871,802		4.496%	
WPP	3.84% Series	12/15/2016	12/15/2046	100,000,000	100,000,000				3.84%	(743,173)	99,256,827		3.882%	
WPP	4.09% Series	9/15/2017	9/15/2047	100,000,000	100,000,000				4.09%	(671,495)	99,328,505		4.129%	
WPP	4.14% Series	12/15/2017	12/15/2047	275,000,000	275,000,000				4.14%	(1,716,762)	273,283,238		4.177%	
WPP	4.22% Series	5/21/2019	6/1/2059	100,000,000	100,000,000				4.22%	(699,027)	99,300,973		4.256%	
WPP	4.22% Series	8/15/2019	8/15/2059	150,000,000	150,000,000				4.22%	(916,887)	149,083,113		4.252%	
WPP	5.29% Series	12/13/2022	1/15/2033	300,000,000	300,000,000				5.29%	(2,227,509)	297,772,491		5.386%	
				3,750,000,000	**3,750,000,000**	**-**	**-**	**-**		**(33,654,924)**	**3,715,937,898**			**4.56%**

FirstEnergy Pennsylvania Companies
Projected Capital Cost Rates
12/31/2025

	($000)	Ratios	Cost Rate	Weighted Average Cost of Capital
Common Equity	4,352,022	53.81%	11.30%	6.08%
Preferred Stock				
Long-term Debt	3,735,139	46.19%	4.56%	2.11%
Total Capitalization	8,087,162	100.00%		8.19%

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
DOCKET NO. R-2024-3047068

2024 BASE RATE CASE FILING

(Volume IV of V)

FILED: April 2, 2024

FE PA STATEMENT NO. 9

John J. Spanos

FE PA Statement No. 9

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

APPLICATION OF FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
FOR

DOCKET NOS. R-2024-3047068

Direct Testimony
of
John Spanos

List of Topics Addressed

Depreciation

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DIRECT TESTIMONY
OF
JOHN SPANOS

I. INTRODUCTION AND PURPOSE

Q. Please state your name and business address.

A. My name is John J. Spanos. My business address is 207 Senate Avenue, Camp Hill, Pennsylvania 17011.

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

A. I am associated with the firm of Gannett Fleming Valuation and Rate Consultants, LLC ("Gannett Fleming") as President.

Q. What is your educational background?

A. I have Bachelor of Science degrees in Industrial Management and Mathematics from Carnegie-Mellon University and a Master of Business Administration from York College of Pennsylvania.

Q. Are you a member of any professional societies?

A. Yes. I am a member and past President of the Society of Depreciation Professionals. I am also a member of the joint American Gas Association/Edison Electric Institute Industry Accounting Committee.

Q. Do you hold any special certification as a depreciation expert?

A. Yes. The Society of Depreciation Professionals has established national standards for depreciation professionals. The Society administers an examination to become certified in this field. I passed the certification exam in September 1997 and was recertified in August 2003, February 2008, January 2013, February 2018, and February 2023.

Q. Will you outline your experience in the field of depreciation?

A. I have over 37 years of depreciation experience, which includes giving expert testimony in more than 450 cases before 46 regulatory commissions, including the Pennsylvania Public Utility Commission ("Commission"). My participation in the cases where I appeared as an expert witness has included conducting and analyzing depreciation studies for companies, government-owned utilities, and other service providers in the electric, gas, water, wastewater, and pipeline industries. In addition to the cases in which I submitted testimony, I have supervised over 800 other depreciation or valuation assignments. Please refer to Appendix A for additional information on my qualifications, work history, case experience, and my leadership in the Society of Depreciation Professionals.

Q. Have you ever testified before the Commission?

A. Yes. See Appendix A for a full list of testimony.

Q. On whose behalf are you testifying in this proceeding?

A. I am testifying on behalf of FirstEnergy Pennsylvania Electric Company ("FE PA" or the "Company"). FE PA consists of the Met-Ed, Penelec, Penn Power, West Penn, and PSU rate districts (individually a "Rate District" and in any combination the "Rate Districts").[1]

Q. What is the purpose of your direct testimony?

A. My testimony is in support of the depreciation studies conducted under my direction and supervision for the electric plant of FE PA's jurisdictional Rate Districts.

[1] FE PA also has a sixth Rate District, the Waverly Rate District, which is not discussed directly in my testimony as it relates to FE PA's New York jurisdictional rates. The PSU Rate District is encompassed within the West Penn Rate District. To the extent that the testimony does not specifically mention the PSU Rate District, it can be assumed that it is included within the West Penn Rate District.

Q. Have you prepared any exhibits to accompany your testimony?

A. Yes, I have prepared twelve exhibits, consisting of the following:

- FE PA Exhibit Nos. JJS-1, JJS-4, JJS-7, and JJS-10 present the results of the depreciation studies for each Rate District as of December 31, 2023.
- FE PA Exhibit Nos. JJS-2, JJS-5, JJS-8, and JJS-11 present the results of the depreciation studies for each Rate District as of December 31, 2024.
- FE PA Exhibit Nos. JJS-3, JJS-6, JJS-9, and JJS-12 present the results of the depreciation studies for each Rate District as of December 31, 2025.

In addition, I am responsible for the responses to Depreciation Data Filing Requirements FR V-A-2, FR V-B-1, FR V-B-2, FR V-C-1, FR V-D-1, FR V-D-2, and FR V-E-1.

II. DEPRECIATION STUDIES

Q. Please describe FE PA Exhibit Nos. JJS-1 through JJS-12.

A. FE PA Exhibit Nos. JJS-1, JJS-4, JJS-7, and JJS-10, titled "2023 Depreciation Study - Calculated Annual Depreciation Accruals Related to Electric Plant as of December 31, 2023," include the results of the depreciation studies related to the assets of the Rate Districts as of December 31, 2023. The reports also include the detailed depreciation calculations.

FE PA Exhibit Nos. JJS-2, JJS-5, JJS-8, and JJS-11, titled "2024 Depreciation Study – Calculated Annual Depreciation Accruals Related to Electric Plant as of December 31, 2024," include the results of the depreciation studies related to the assets of the Rate Districts estimated as of December 31, 2024. The report also includes explanatory text, statistics related to the estimation of service life, and the detailed depreciation calculations.

FE PA Exhibit Nos. JJS-3, JJS-6, JJS-9, and JJS-12, titled "2025 Depreciation Study – Calculated Annual Depreciation Accruals Related to Electric Plant as of December 31, 2025," include the results of the depreciation studies related to the assets of the Rate Districts estimated as of December 31, 2025.

Q. What were the purposes of your depreciation studies?

A. The purposes of the depreciation studies were to estimate the annual depreciation accruals related to electric plant in service for ratemaking purposes and, using Commission-approved procedures, to estimate the Company's book reserve as of December 31, 2023, December 31, 2024, and December 31, 2025.

Q. Is the Company's claim for annual depreciation in the current proceeding based on the same methods of depreciation as were used in its most recent rate proceeding and Annual Depreciation Report?

A. Yes, it is. For most plant accounts, the current claim for annual depreciation is based on the straight line remaining life method of depreciation, which has been used for almost 25 years. However, the depreciation procedure has been changed to the equal life group procedure which is consistent with most other companies in Pennsylvania. For Accounts 391.0, 391.2, 391.25, 391.3, 391.4, 391.5, 393, 394, 395, 397, and 398, the claim is based on the straight line remaining life method of amortization, which is consistent with past practice. These accounts have a large number of units, but small asset values representing less than two percent of the depreciable plant of all the Rate Districts combined. The assets represent items located in office buildings, service centers, garages, and warehouses. Given the difficulty in maintaining accounting records for these numerous assets and high cost for periodic inventories, retirements are recorded when a vintage is fully amortized,

rather than as the units are removed from service. All units are retired when the age of the vintage reaches the amortization period. The annual amortization is based on amortization accounting which distributes the unrecovered cost of fixed capital assets over the remaining amortization period selected for each account.

Q. What group procedure is being used in this proceeding for depreciable accounts?

A. The equal life group procedure is used in the current proceeding for all vintages.

Q. Is the Company's claim for accrued depreciation in the current proceeding made on the same basis as has been used for almost 25 years?

A. Yes. The current claim for accrued depreciation is the book reserve brought forward from the book reserve approved by the Commission in the last proceeding.

Q. How was the book reserve used in the calculation of annual depreciation?

A. The book reserve by account was allocated to vintages to determine original cost less accrued depreciation by vintage. The total annual accrual is the sum of the results of dividing the original costs less accrued depreciation by the vintage composite remaining lives.

Q. How was the book reserve as of December 31, 2024 and December 31, 2025, estimated?

A. The book reserve as of December 31, 2024 and December 31, 2025, by account, was projected by adding estimated accruals, gross salvage, and the amortization of net salvage, and subtracting estimated retirements and cost of removal from the book reserve as of December 31, 2023. Annual accruals were calculated based on average yearly or monthly plant balances. For most accounts, gross salvage and cost of removal were estimated by

(1) expressing actual salvage and cost of removal as a percent of retirements by account, for the most recent five-year period, and (2) applying those percents to the projected retirements by account. For the purpose of calculating the annual accruals, the projected book reserve by account was allocated to vintages based on calculated accrued depreciation as of December 31, 2024 and December 31, 2025.

Q. Has a service life study of the Company's electric utility property been performed?

A. Yes. The most recent service life studies were performed as of December 2023 as part of this rate case. The service life studies are the basis for the service lives I used to calculate annual accruals.

Q. Briefly outline the procedure used in performing the service life studies.

A. The service life studies consisted of assembling and compiling historical data from the records related to the electric utility plant of the Rate Districts; statistically analyzing such data to obtain historical trends of survivor characteristics; conducting site visits of representative assets; obtaining supplementary information from management and operating personnel concerning Company practices and plans as they relate to plant operations; and interpreting the above data to form judgments of service life characteristics.

Iowa type survivor curves were used to describe the estimated survivor characteristics of the mass property groups. Individual service lives were used for major individual units of plant, such as distribution buildings housing offices and shops. The life span concept was recognized by coordinating the lives of associated plant installed in subsequent years with the probable retirement date defined by the life estimated for the major unit.

Q. What statistical data were employed in the historical analyses performed for the purpose of estimating service life characteristics?

A. The data consisted of the entries made to record retirements and other transactions related to the electric plant during the period 1939-2023. The year 1939 is the first-year continuing property records were maintained. These entries were classified by depreciable group, type of transaction, the year in which the transaction took place, and the year in which the plant was installed. Types of transactions included in the data were plant additions, retirements, transfers, and balances. In the presentation of service life statistics, only the significant exposure points that were utilized in determining survivor curves were plotted. This process is utilized to show my judgment in service life determinations.

Q. What was the source of this data?

A. They were assembled from Company records related to its electric plant in service.

Q. Were the methods used in the service life study the same as those used in other depreciation studies for electric utility plant presented before this Commission?

A. Yes. The methods are the same ones that have been presented previously for the Rate Districts and for other electric companies before the Commission and that have been accepted by the Commission in its past orders concerning electric utilities.

Q. What approach did you use to estimate the lives of significant structures such as office buildings and service centers?

A. I used the life span technique to estimate the lives of significant structures. In this technique, the survivor characteristics of the structures are described using interim survivor curves and estimated probable retirement dates. The interim survivor curve describes the

rate of retirement related to the replacement of elements of the structure, such as plumbing, heating, doors, windows, and roofs, that occur during the life of the facility. The probable retirement date provides the rate of final retirement for each year of installation for the structure by truncating the interim survivor curve for each installation year at its attained age at the date of probable retirement. The use of interim survivor curves truncated at the date of probable retirement provides a consistent method for estimating the lives of the several years of installation inasmuch as concurrent retirement of all years of installation will occur when the structure is retired.

Q. Has your firm used this approach in other proceedings before this Commission?

A. Yes, we have used the life span technique on many occasions before the Commission. The life span technique has previously been utilized for each of the Rate Districts in prior proceedings.

Q. What are the bases for the probable retirement years that you have estimated for each structure?

A. The bases for the estimates of probable retirement years are life spans for each structure that are based on judgment and incorporate consideration of the age, use, size, nature of construction, management outlook, and typical life spans experienced and used by other electric utilities for similar structures. Most of the life spans result in probable retirement dates that are many years in the future. As a result, the retirement of these structures is not yet subject to specific management plans. Such plans would be premature. At the appropriate time, studies of the economics of rehabilitation and continued use or retirement of the structure will be analyzed, and the results incorporated in the estimation of the structure's life span.

Q. Are the factors considered in your estimates of service life presented in FE PA Exhibit Nos. JJS-2, JJS-5, JJS-8, and JJS-11?

A. Yes. A discussion of the factors considered in the estimation of service lives is presented by account on pages III-2 and III-3 of each exhibit.

Q. Please outline the contents of FE PA Exhibit Nos. JJS-2, JJS-5, JJS-8, and JJS-11.

A. Each exhibit is presented in eight parts. Part I, Introduction, sets forth the scope and basis of the study. Part II, Estimation of Survivor Curves, includes a description of the Iowa Curves and the formulation of the retirement rate method. Part III, Service Life Considerations, and Part IV, Calculation of Annual and Accrued Depreciation, include a description of the judgment utilized for life parameters and the explanation of depreciation procedures.

Part V, Results of Study, presents a description of the results and summaries of the depreciation calculations. Part VI, Service Life Statistics, presents the graphs and tables which relate to the service life study. Part VII, Detailed Depreciation Calculations, sets forth the detailed depreciation calculations by account. Part VIII, Experienced and Estimated Net Salvage, presents the cost of removal and gross salvage by account for the years 2020 through 2024.

For example, in Exhibit No. JJS-2, Table 1 on pages V-4 and V-5 presents the estimated survivor curve, the original cost as of December 31, 2024, and the book reserve and calculated annual depreciation for each account or subaccount of Electric Plant. Table 2 on page V-6 presents the bringforward to December 31, 2024, of the book depreciation reserve as of December 31, 2023. Table 3 on page V-7 sets forth the calculation of the

annual accruals used in the bringforward. Table 4 on page V-8 presents the experienced and estimated net salvage during the five-year period, 2020 through 2024.

The section beginning on page VI-2 presents the results of the retirement rate analyses prepared as the historical bases for the service life estimates. The section beginning on page VII-2 presents the cumulative depreciated original cost by year installed. The tabulations beginning on page VII-6 present the calculation of annual depreciation by vintage by account for each depreciable group of utility plant. Each Rate District has exhibits prepared in the same fashion.

Q. Please outline the contents of FE PA Exhibit Nos. JJS-3, JJS-6, JJS-9, and JJS-12.

A. Each exhibit includes a description of the results, summaries of the depreciation calculations, and the detailed depreciation calculations as of December 31, 2025. The descriptions and explanations presented in FE PA Exhibit Nos. JJS-2, JJS-5, JJS-8, and JJS-11 are also applicable to the depreciation calculations presented in FE PA Exhibit Nos. JJS-3, JJS-6, JJS-9, and JJS-12. The graphs and tables related to service life presented in FE PA Exhibit Nos. JJS-2, JJS-5, JJS-8, and JJS-11 also support the service life estimates used in each fully forecasted test year exhibit inasmuch as the estimates are the same for both test years. The summary tables and detailed depreciation calculations as of December 31, 2025, are organized and presented in the same manner as those as of December 31, 2024.

Q. Please outline the contents of FE PA Exhibit Nos. JJS-1, JJS-4, JJS-7, and JJS-10.

A. Each exhibit includes a description of the results, summaries of the depreciation calculations, and the detailed depreciation calculations as of December 31, 2023. The descriptions and explanations presented in FE PA Exhibit Nos. JJS-2, JJS-5, JJS-8, and

JJS-11 are also applicable to the depreciation calculations presented in FE PA Exhibit Nos. JJS-1, JJS-4, JJS-7, and JJS-10. The graphs and tables related to service life presented in Exhibit Nos. JJS-2, JJS-5, JJS-8, and JJS-11 also support the service life estimates used in each historic test year, inasmuch as the estimates are the same for both test years. The summary tables and detailed depreciation calculations as of December 31, 2023, are organized and presented in the same manner as those as of December 31, 2024.

Q. Please use an example to illustrate the manner in which the study is presented in FE PA Exhibit Nos. JJS-1 through JJS-12.

A. I will use Account 368.00, Line Transformers, as my example; inasmuch as it is one of the larger depreciable groups and represents 15 percent of the original cost of depreciable utility plant for Met-Ed Rate District as of December 31, 2024.

The retirement rate method was used to analyze the survivor characteristics of this group. The life tables for the 1939-2023 and 1954-2023 experience bands are presented on pages VI-68 through VI-71 of FE PA Exhibit No. JJS-2. The life tables, or original survivor curves, are plotted along with the estimated smooth survivor curve, the 43-R1.5, on page VI-67.

The calculation as of December 31, 2024, is presented on pages VII-42 and VII-43 of FE PA Exhibit No. JJS-2 and is based in part on the bringforward of the book depreciation reserve. The tabulation in FE PA Exhibit No. JJS-2 sets forth the installation year, the original cost, calculated accrued depreciation, allocated book reserve, future accruals, remaining life, and annual accrual. The totals are brought forward to the table on page V-5 in FE PA Exhibit No. JJS-2.

Q. Do you believe FE PA Exhibit Nos. JJS-2, JJS-5, JJS-8, and JJS-11 reflect the appropriate survivor curves for the Rate Districts to be adopted in this proceeding?

A. Yes, I do. The methods and procedures utilized in the development of survivor curves are consistent with past practices for each of the Rate Districts and Pennsylvania ratemaking regulations.

Q. In what manner is net salvage incorporated in the depreciation calculations?

A. As stated on pages I-4 and I-5 of FE PA Exhibit Nos. JJS-2, JJS-5, JJS-8, and JJS-11, no adjustment for net salvage was made to the calculated annual depreciation amounts. The total calculated annual depreciation set forth on page I-4 of FE PA Exhibit No. JJS-1, page V-5 of FE PA Exhibit No. JJS-2, and page I-4 of FE PA Exhibit No. JJS-3 for Met-Ed should include an addition for the amortization of negative net salvage in accordance with the practice of this Commission. The same referenced pages set forth the amortization of negative net salvage for each of the other Rate Districts. The amortization is based on experience during the period 2019 through 2023 for the calculation as of December 31, 2023, and on experience during the period 2020 through December 31, 2023, plus estimates for the twelve months of 2024 for the calculation as of December 31, 2024.

The amortization for the December 31, 2025 calculation is based on experience during the period 2021 through December 31, 2023, plus estimates for the period January 2024 through December 2025. The amounts of the five-year amortizations are calculated in Table 2 on page I-5 of FE PA Exhibit No. JJS-1, in Table 4 on page V-8 of FE PA Exhibit No. JJS-2, and in Table 4 on page I-7 of FE PA Exhibit No. JJS-3 for Met-Ed. The same referenced tables set forth the amortization of negative net salvage for each of the other Rate Districts.

Q. Have you provided a monthly bringforward to December 31, 2025, of the book depreciation reserve as of December 31, 2024?

A. Yes. For each Rate District, a monthly bringforward to December 31, 2025, of the projected book depreciation reserve as of December 31, 2024 has been provided as FE PA Exhibit Nos. JJS-13, JJS-14,JJS-15, and JJS-16. The bringforward of the book depreciation reserve as of December 31, 2024 was performed on an annual basis.

III. DEPRECIATION FOR FUTURE ASSETS

Q. Have you developed depreciation rates for future assets that may be placed in service?

A. Yes. There are plans for new assets in Account 363.00, Electric Storage Battery, that the Company expects it may add in the future. The depreciation rate for battery storage assets for each Rate District is based on a 15-L3 survivor curve. The depreciation rate for this account will be 6.67% for each Rate District. The depreciation rate for each Rate District is set forth in FE PA Exhibit Nos. JJS-2, JJS-3, JJS-5, JJS-6, JJS-8, JJS-9, JJS-11, and JJS-12 on the end of Table 1.

IV. CONCLUSION

Q. Does this conclude your direct testimony?

A. Yes.

METROPOLITAN EDISON COMPANY

2023 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO ELECTRIC PLANT
AS OF DECEMBER 31, 2023

Prepared by:

GANNETT FLEMING

Excellence Delivered As Promised

METROPOLITAN EDISON COMPANY

Reading, Pennsylvania

2023 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO ELECTRIC PLANT
AS OF DECEMBER 31, 2023

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Camp Hill, Pennsylvania

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Valuation and Rate Consultants, LLC

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March 21, 2024

Metropolitan Edison Company
2800 Pottsville Pike
Reading, PA 19605-2459

Attention Ms. Joanna M. Savage
Director, Rates and Regulatory Affairs – PA

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to electric plant of Metropolitan Edison Company ("MetEd"). The results of our study as of December 31, 2023, are presented in the attached detailed report.

The results of our study as of December 31, 2024, as well as a discussion of the methods and procedures used in the calculations and the support for the service life estimates, are included in our report titled "2024 Depreciation Study - Calculated Annual Depreciation Accruals Related to Electric Plant as of December 31, 2024." The same methods, procedures and estimates were used in both studies.

The results of our study as of December 31, 2023, are summarized on pages I-3 through I-5 of the attached report.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

JOHN J. SPANOS
President

FREDERICK B. JOHNSTON, JR.
Assistant Project Manager

JJS:mle

075752.200

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PART I. RESULTS OF STUDY

METROPOLITAN EDISON COMPANY
DEPRECIATION STUDY

PART I. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

The results of the depreciation study are summarized in Table 1, which sets forth the calculated annual depreciation related to Electric Plant in Service as of December 31, 2023. Table 2 presents the experienced gross salvage and cost of removal associated with regular retirements during the five-year period, 2019-2023 and the annual amortization of net salvage.

DETAILED TABULATIONS OF DEPRECIATION CALCULATIONS

The supporting data for the depreciation calculations are presented in account sequence in the section beginning on II-7. The original cost, calculated accrued depreciation, allocated book reserve, future accruals, remaining life and annual accrual are shown for each vintage of each account or subaccount. The amounts of regular retirements, gross salvage and cost of removal are set forth by account for the years 2019 through 2023, beginning on beginning on III-2 through III-6.

METROPOLITAN EDISON COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2023

	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE		ORIGINAL COST AS OF DECEMBER 31, 2023	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE		COMPOSITE REMAINING LIFE
	(1)	(2)	(3)		(4)	(5)	(6)	(7)	(8)=(7)/(4)		(9)=(6)/(7)
	ELECTRIC PLANT										
	INTANGIBLE PLANT										
303.00	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER		7-SQ		63,956,213.87	42,658,862	21,297,352	4,718,897	*		
303.10	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - CLOUD		5-SQ		12,206.40	3,971	8,235	2,350	*		
303.30	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT ENTERPRISE		7-SQ		621,985.00	621,985	0	0	*		
303.60	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION		7-SQ		8,047,879.06	8,047,879	0	0	*		
303.90	MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE		7-SQ		23,963,762.73	21,931,771	2,031,992	511,175	*		
	TOTAL INTANGIBLE PLANT				**96,602,047.06**	**73,264,468**	**23,337,579**	**5,232,422**			
	DISTRIBUTION PLANT										
360.20	LAND RIGHTS		80-R4		28,932,718.77	17,516,800	11,415,919	280,929	0.97		40.6
361.00	STRUCTURES AND IMPROVEMENTS		70-R3		17,763,919.28	7,237,128	10,526,791	248,763	1.40		42.3
361.10	STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION		70-R3		339,222.74	45,320	293,903	5,303	1.56		55.4
361.20	STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION (ROADS AND TRAILS)		75-R3		11,907.52	8,716	3,192	89	0.75		35.9
362.00	STATION EQUIPMENT		60-R2		309,357,654.26	99,290,691	210,066,963	5,960,068	1.93		35.2
362.10	STATION EQUIPMENT - SUBTRANSMISSION		60-R2		11,919,659.66	881,026	11,038,634	270,967	2.27		40.7
364.00	POLES, TOWERS AND FIXTURES		65-R1.5		550,420,241.66	145,803,985	404,616,257	10,837,791	1.97		37.3
364.10	POLES, TOWERS AND FIXTURES - SUBTRANSMISSION (TOWERS AND FIXTURES)		80-R4		36,126.01	28,379	7,747	247	0.68		31.4
364.11	POLES, TOWERS AND FIXTURES - SUBTRANSMISSION (POLES AND FIXTURES)		65-R1.5		3,234,421.64	747,264	2,487,158	69,581	2.15		35.7
365.00	OVERHEAD CONDUCTORS AND DEVICES		60-O1		615,842,496.62	82,429,319	533,413,178	17,392,699	2.82		30.7
365.01	OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION		60-O1		1,345,667.72	460,707	884,961	27,334	2.03		32.4
365.10	OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY		70-R4		229,365,878.41	41,957,810	187,408,068	3,443,018	1.50		54.4
365.11	OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY - SUBTRANSMISSION		70-R4		429,030.41	361,004	68,026	1,118	0.26		60.8
366.00	UNDERGROUND CONDUIT		65-R1.5		35,459,379.59	15,501,756	19,957,624	595,027	1.68		33.5
367.00	UNDERGROUND CONDUCTORS AND DEVICES		50-R2		318,307,593.85	102,163,438	216,144,156	7,124,098	2.24		30.3
367.10	UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION		50-R2		1,536,544.01	340,763	1,195,781	36,732	2.39		32.6
368.00	LINE TRANSFORMERS		43-R1.5		491,325,879.70	184,363,843	306,962,037	13,194,397	2.69		23.3
369.00	OVERHEAD SERVICES		44-R1		95,311,336.85	29,966,776	65,344,561	2,859,411	3.00		22.9
369.10	UNDERGROUND SERVICES		60-R3		104,058,162.48	62,117,340	41,940,822	1,384,220	1.33		30.3
370.10	METERS - SMART GRID		15-S2		141,705,232.11	34,868,770	106,836,462	12,497,947	8.82		8.5
371.00	INSTALLATIONS ON CUSTOMERS' PREMISES - DUSK TO DAWN LIGHTS		37-R0.5		4,173,138.29	2,475,906	1,697,232	86,453	2.07		19.6
371.21	INSTALLATIONS ON CUSTOMERS' PREMISES - METER SOCKET DEVICES		25-R2.5		412,207.74	385,005	27,203	5,596	1.36		4.9
371.23	INSTALLATIONS ON CUSTOMERS' PREMISES - SURGE SUPPRESSION		20-S2.5		276,707.92	276,708	0	0	-	***	-
373.00	STREET LIGHTING AND SIGNAL SYSTEMS		28-R1		15,691,233.66	4,147,857	11,543,377	834,427	5.32		13.8
373.30	STREET LIGHTING AND SIGNAL SYSTEMS - LED		20-S0		3,425,434.99	284,834	3,140,601	267,005	7.79		11.8
	TOTAL DISTRIBUTION PLANT				**2,980,681,795.89**	**833,661,145**	**2,147,020,653**	**77,423,220**	**2.60**		
	GENERAL PLANT										
389.20	LAND RIGHTS		70-R2		18,077.52	16,239	1,839	71	0.39		25.9
390.10	STRUCTURES AND IMPROVEMENTS										
	MISCELLANEOUS IMPROVEMENTS - MINOR		40-R1.5		32,245,573.12	10,076,074	22,169,499	1,058,252	3.28		20.9
	CORPORATE HEADQUARTERS - READING	06-2041	65-R2	**	61,295,115.92	32,789,246	28,505,870	1,770,066	2.89		16.1
	LEBANON SERVICE CENTER	06-2046	65-R2	**	6,666,050.28	4,180,636	2,485,414	120,831	1.81		20.6
	EASTON SERVICE CENTER	06-2033	65-R2	**	6,624,641.92	4,466,056	2,158,586	234,083	3.53		9.2
	YORK SERVICE CENTER	06-2034	65-R2	**	11,999,308.68	5,230,426	6,768,883	667,708	5.56		10.1
	TOTAL ACCOUNT 390.10				118,830,689.92	56,742,438	62,088,252	3,850,940	3.24		16.1
390.20	STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING										
	MISCELLANEOUS IMPROVEMENTS - MINOR		40-R1.5		4,330,386.39	3,858,201	472,185	27,212	0.63		17.4
	CORPORATE HEADQUARTERS - READING	06-2041	65-R4	**	5,116,043.17	2,460,422	2,655,621	164,872	3.22		16.1
	LEBANON SERVICE CENTER	06-2046	65-R4	**	1,009,738.85	903,846	105,893	5,129	0.51		20.6
	EASTON SERVICE CENTER	06-2033	65-R4	**	1,341,061.24	1,219,313	121,748	12,855	0.96		9.5
	YORK SERVICE CENTER	06-2034	65-R4	**	1,795,372.82	1,364,550	430,823	42,822	2.39		10.1
	TOTAL ACCOUNT 390.20				13,592,602.47	9,806,332	3,786,270	252,890	1.86		15.0
391.00	OFFICE FURNITURE AND EQUIPMENT - FURNITURE		20-SQ		2,743,183.77	2,031,229	711,955	102,842	3.75		6.9
391.30	OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS		5-SQ		3,716,738.34	2,594,381	1,122,357	304,584	8.19		3.7
391.50	OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS		5-SQ		3,590,922.06	3,173,673	417,249	99,752	2.78		4.2
	TOTAL ACCOUNT 391.00				10,050,844.17	7,799,283	2,251,561	507,178	5.05		4.4

METROPOLITAN EDISON COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2023

	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	ORIGINAL COST AS OF DECEMBER 31, 2023	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE		COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)		(9)=(6)/(7)
392.30	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS		12-R4	4,905,873.29	1,842,092	3,063,781	387,900	7.91		7.9
392.40	TRANSPORTATION EQUIPMENT - POLE TRAILERS		34-S1.5	668,411.67	579,862	88,550	7,948	1.19		11.1
392.50	TRANSPORTATION EQUIPMENT - VAN TRAILERS		25-S2.5	87,236.99	85,327	1,910	411	0.47		4.6
	TOTAL ACCOUNT 392.00			5,661,521.95	2,507,281	3,154,241	396,259	7.00		8.0
393.00	STORES EQUIPMENT		25-SQ	300,486.07	287,575	12,911	1,150	0.38		11.2
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT		25-SQ	12,658,914.34	4,948,136	7,710,778	455,322	3.60		16.9
395.00	LABORATORY EQUIPMENT		20-SQ	85,698.38	85,698	0	0	-	****	-
396.00	POWER OPERATED EQUIPMENT		33-R0.5	1,248,543.77	634,259	614,285	41,439	3.32		14.8
397.00	COMMUNICATION EQUIPMENT		25-SQ	32,899,710.23	11,275,821	21,623,889	1,147,479	3.49		18.8
398.00	MISCELLANEOUS EQUIPMENT		20-SQ	75,711.03	63,703	12,008	1,398	1.85		8.6
	TOTAL GENERAL PLANT			**195,422,799.85**	**94,166,765**	**101,256,034**	**6,654,126**	**3.40**		
	TOTAL DEPRECIABLE PLANT			**3,272,706,642.80**	**1,001,092,378**	**2,271,614,266**	**89,309,768**	**2.73**		
	NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED									
301.00	ORGANIZATION			124,375.69						
302.00	FRANSCHISES AND CONSENTS			150,604.01	(14,565)					
350.10	LAND			3,554,379.57	5,241					
350.20	LAND RIGHTS			26,938,000.97	15,696,227					
360.10	LAND			4,014,087.62	2,231					
374.00	ASSET RETIREMENT COSTS DISTRIBUTION			37,210.00	28,830					
389.10	LAND			2,936,778.20						
390.30	BUILDING LEASEHOLDS			315,880.63	474,805					
399.10	ASSET RETIREMENT COSTS GENERAL BUILDINGS			105,951.28	66,477					
	TOTAL NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED			**38,177,267.97**	**16,259,248**					
	TOTAL ELECTRIC PLANT			**3,310,883,910.77**	**1,017,351,626**					

* ACCRUALS CALCULATED UTILIZING THE AMORTIZATION PERIOD SET FORTH IN COLUMN 3.
** LIFE SPAN PROCEDURE WAS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE.
*** ASSETS ADDED AS OF JANUARY 1, 2024 TO THIS ACCOUNT SHOULD UTILIZE AN ANNUAL ACCRUAL RATE OF 5.52% CONSISTENT WITH A 20-S2.5 SURVIVOR CURVE.
**** ASSETS ADDED AS OF JANUARY 1, 2024 TO THIS ACCOUNT SHOULD UTILIZE AN ANNUAL ACCRUAL RATE OF 5.00% CONSISTENT WITH A 20-YEAR AMORTIZATION PERIOD.

METROPOLITAN EDISON COMPANY

TABLE 2. AMORTIZATION OF EXPERIENCED NET SALVAGE

EXPERIENCED NET SALVAGE

	2019		2020		2021		2022		2023			
ACCOUNT	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE	SALVAGE ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)=(12)/5
303.00							146.00				(146.00)	(29)
361.00	4,096.29				1.00		172,638.00		37,975.16		(214,710.45)	(42,942)
361.10							1,269.00				(1,269.00)	(254)
362.00	379,758.76		1,018,256.00		878,683.00		528,516.00		227,168.77		(3,032,382.53)	(606,477)
362.10	1,891.13		13,277.00		321,670.00		67,017.00		455.41		(404,310.54)	(80,862)
364.00	4,031,055.91		4,263,111.00		3,866,529.00		5,183,312.00		8,012,598.57		(25,356,606.48)	(5,071,321)
364.10	3,798.11										(3,798.11)	(760)
364.11	93.53		(149.00)		7,814.00		11,809.00		9,068.38		(28,635.91)	(5,727)
365.00	4,413,364.95		5,110,700.00		4,544,180.00		4,597,320.00		5,587,332.54		(24,252,897.49)	(4,850,579)
365.01	361.79		1,511.00		(5.00)		827.00		315.66		(3,010.45)	(602)
366.00	36,818.79		7,236.00		27,767.00		5,190.00		12,614.76		(89,626.55)	(17,925)
367.00	1,034,854.94		1,040,475.00		1,405,039.00		918,065.00		648,548.92		(5,046,982.86)	(1,009,397)
368.00	1,182,931.04		1,497,437.00		1,072,889.00		1,458,859.00		1,175,549.09		(6,387,665.13)	(1,277,533)
369.00	257038.19		799,391.00		264,855.00		302,789.00		157,056.64		(1,781,129.83)	(356,226)
370.10	4,286.06		(344,480.00)		1,103,767.00		1,469,460.00		448,723.60		(2,681,756.66)	(536,351)
371.00	28,881.25		25,968.00		29,603.00		21,065.00		23,590.16		(129,107.41)	(25,821)
373.00	115,299.39		131,191.00		139,094.00		142,379.00		91,188.34		(619,151.73)	(123,830)
373.30	589.98		2,304.00		2,787.00		8,067.00		25,476.01		(39,223.99)	(7,845)
390.10	20,305.28		111,136.00		199,061.00		192,617.00		128,153.81		(651,273.09)	(130,255)
392.30		61,380.21								337,918.65	399,298.86	79,860
397.00					56,629.00		6,139.00		58.94		(62,826.94)	(12,565)
TOTAL	**11,515,425.39**	**61,380.21**	**13,677,364.00**	**0.00**	**13,920,363.00**	**0.00**	**15,087,484.00**	**0.00**	**16,585,874.76**	**337,918.65**	**(70,387,212.29)**	**(14,077,441)**

PART II. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

METROPOLITAN EDISON COMPANY

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1900	8,269	8,269			0.0
1903	2,378	2,378			0.0
1904	8,246	8,246			0.0
1905	2,460	2,460			0.0
1906	1,434	1,434			0.0
1907	300	300			0.0
1908	441	350	91	91	0.0
1910	2,200	2,200		91	0.0
1911	417	417		91	0.0
1912	1,850	1,850		91	0.0
1914	660	626	34	125	0.0
1916	77	72	5	130	0.0
1917	1,932	1,741	191	321	0.0
1918	1,377	1,285	92	413	0.0
1919	2,156	1,770	386	799	0.0
1920	1,636	1,529	107	906	0.0
1921	42,113	37,008	5,105	6,011	0.0
1922	9,028	7,681	1,347	7,358	0.0
1923	156,172	150,699	5,473	12,831	0.0
1924	43,578	40,221	3,357	16,188	0.0
1925	38,360	34,653	3,707	19,895	0.0
1926	45,909	42,580	3,329	23,224	0.0
1927	208,983	191,675	17,308	40,532	0.0
1928	142,021	138,358	3,663	44,195	0.0
1929	94,087	86,458	7,629	51,824	0.0
1930	31,785	28,877	2,908	54,732	0.0
1931	40,890	37,293	3,597	58,329	0.0
1932	1,205	1,080	125	58,454	0.0
1933	7,437	6,785	652	59,106	0.0
1934	432	386	46	59,152	0.0
1935	8,802	7,899	903	60,055	0.0
1936	2,253	2,003	250	60,305	0.0
1937	46,551	41,327	5,224	65,529	0.0
1938	773,339	755,848	17,491	83,020	0.0
1939	23,641	22,843	798	83,818	0.0
1940	33,948	31,524	2,424	86,242	0.0
1941	234,646	208,636	26,010	112,252	0.0
1942	96,493	85,580	10,913	123,165	0.0
1943	2,763,425	1,808,421	955,004	1,078,169	0.0
1944	119,599	92,317	27,282	1,105,451	0.0
1945	379,387	307,732	71,655	1,177,106	0.1
1946	427,618	307,721	119,897	1,297,003	0.1
1947	618,058	471,877	146,181	1,443,184	0.1
1948	925,546	683,266	242,280	1,685,464	0.1
1949	1,224,408	919,798	304,610	1,990,074	0.1
1950	1,259,655	991,497	268,158	2,258,232	0.1

METROPOLITAN EDISON COMPANY

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1951	1,471,659	1,148,937	322,722	2,580,954	0.1
1952	1,219,099	911,446	307,653	2,888,607	0.1
1953	2,053,842	1,565,424	488,418	3,377,025	0.1
1954	3,923,796	2,974,855	948,941	4,325,966	0.2
1955	2,437,556	1,749,092	688,464	5,014,430	0.2
1956	2,406,699	1,711,098	695,601	5,710,031	0.3
1957	3,523,537	2,532,039	991,498	6,701,529	0.3
1958	3,164,504	2,206,064	958,440	7,659,969	0.3
1959	2,929,268	1,988,947	940,321	8,600,290	0.4
1960	3,046,523	2,055,490	991,033	9,591,323	0.4
1961	3,408,437	2,289,338	1,119,099	10,710,422	0.5
1962	3,669,077	2,399,503	1,269,574	11,979,996	0.5
1963	5,049,385	3,623,934	1,425,451	13,405,447	0.6
1964	3,803,322	2,442,532	1,360,790	14,766,237	0.7
1965	6,508,628	4,867,708	1,640,920	16,407,157	0.7
1966	5,968,945	3,863,834	2,105,111	18,512,268	0.8
1967	10,392,687	6,995,723	3,396,964	21,909,232	1.0
1968	8,347,243	5,500,624	2,846,619	24,755,851	1.1
1969	10,765,745	7,127,219	3,638,526	28,394,377	1.2
1970	9,818,689	6,324,459	3,494,230	31,888,607	1.4
1971	13,018,863	8,362,630	4,656,233	36,544,840	1.6
1972	13,041,429	8,520,002	4,521,427	41,066,267	1.8
1973	15,871,066	10,246,602	5,624,464	46,690,731	2.1
1974	14,442,663	9,183,067	5,259,596	51,950,327	2.3
1975	7,923,592	4,851,475	3,072,117	55,022,444	2.4
1976	9,396,637	5,766,094	3,630,543	58,652,987	2.6
1977	10,045,255	6,303,400	3,741,855	62,394,842	2.7
1978	12,210,418	7,788,938	4,421,480	66,816,322	2.9
1979	11,158,229	7,124,457	4,033,772	70,850,094	3.1
1980	10,169,293	6,128,303	4,040,990	74,891,084	3.3
1981	10,191,715	6,070,707	4,121,008	79,012,092	3.5
1982	11,025,077	6,413,542	4,611,535	83,623,627	3.7
1983	16,663,694	9,391,926	7,271,768	90,895,395	4.0
1984	19,558,777	11,426,085	8,132,692	99,028,087	4.4
1985	22,822,215	12,956,119	9,866,096	108,894,183	4.8
1986	28,918,022	16,147,803	12,770,219	121,664,402	5.4
1987	38,339,714	21,996,311	16,343,403	138,007,805	6.1
1988	36,921,384	20,807,981	16,113,403	154,121,208	6.8
1989	44,181,801	24,396,544	19,785,257	173,906,465	7.7
1990	57,918,168	32,648,593	25,269,575	199,176,040	8.8
1991	65,064,604	34,823,830	30,240,774	229,416,814	10.1
1992	44,369,146	21,599,187	22,769,959	252,186,773	11.1
1993	50,743,552	25,457,953	25,285,599	277,472,372	12.2
1994	49,555,668	24,564,105	24,991,563	302,463,935	13.3
1995	44,380,200	21,048,840	23,331,360	325,795,295	14.3
1996	31,769,367	15,166,690	16,602,677	342,397,972	15.1

METROPOLITAN EDISON COMPANY

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1997	41,041,192	18,461,595	22,579,597	364,977,569	16.1
1998	47,899,527	21,713,248	26,186,279	391,163,848	17.2
1999	35,180,795	14,783,090	20,397,705	411,561,553	18.1
2000	36,413,614	15,333,320	21,080,294	432,641,847	19.0
2001	52,457,237	21,247,297	31,209,940	463,851,787	20.4
2002	39,976,017	15,195,383	24,780,634	488,632,421	21.5
2003	45,672,674	22,600,412	23,072,262	511,704,683	22.5
2004	51,385,237	20,154,982	31,230,255	542,934,938	23.9
2005	77,952,874	27,320,485	50,632,389	593,567,327	26.1
2006	67,611,958	22,407,635	45,204,323	638,771,650	28.1
2007	85,004,166	29,038,967	55,965,199	694,736,849	30.6
2008	86,847,820	24,500,679	62,347,141	757,083,990	33.3
2009	103,466,445	26,729,482	76,736,963	833,820,953	36.7
2010	82,273,514	19,923,246	62,350,268	896,171,221	39.5
2011	73,772,472	18,953,934	54,818,538	950,989,759	41.9
2012	95,543,910	20,151,242	75,392,668	1,026,382,427	45.2
2013	114,510,501	23,008,632	91,501,869	1,117,884,296	49.2
2014	89,246,562	21,028,441	68,218,121	1,186,102,417	52.2
2015	81,071,684	21,127,703	59,943,981	1,246,046,398	54.9
2016	109,817,941	27,970,188	81,847,753	1,327,894,151	58.5
2017	120,109,499	27,225,079	92,884,420	1,420,778,571	62.5
2018	168,907,278	28,365,773	140,541,505	1,561,320,076	68.7
2019	172,837,024	25,101,510	147,735,514	1,709,055,590	75.2
2020	161,801,551	18,308,055	143,493,496	1,852,549,086	81.6
2021	134,577,101	8,841,485	125,735,616	1,978,284,702	87.1
2022	136,638,206	7,281,061	129,357,145	2,107,641,847	92.8
2023	167,245,454	3,273,035	163,972,419	2,271,614,266	100.0
TOTAL	3,272,706,643	1,001,092,378	2,271,614,266		

UTILITY PLANT IN SERVICE

METROPOLITAN EDISON COMPANY

ACCOUNT 303.00 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 7-SQUARE						
NET SALVAGE PERCENT.. 0						
1994	1,144,942.70	1,144,943	1,144,943			
2000	8.66	9	9			
2001	11,953.04	11,953	11,953			
2003	348,694.63	348,695	348,695			
2004	2,049,458.68	2,049,459	2,049,459			
2005	783,327.38	783,327	783,327			
2006	548,014.12	548,014	548,014			
2007	5,619,968.27	5,619,968	5,619,968			
2008	441,500.00	441,500	441,500			
2009	1,531,923.26	1,531,923	1,531,923			
2010	351,423.88	351,424	351,424			
2011	3,554,977.80	3,554,978	3,554,978			
2012	1,472,706.04	1,472,706	1,472,706			
2013	1,711,509.35	1,711,509	1,711,509			
2014	2,250,017.37	2,250,017	2,250,017			
2015	2,151,901.07	2,151,901	2,151,901			
2016	7,186,392.69	7,186,393	7,186,393			
2017	3,294,505.33	3,059,179	2,931,051	363,454	0.50	363,454
2018	2,711,993.67	2,130,841	2,041,595	670,399	1.50	446,933
2019	4,161,267.93	2,675,113	2,563,071	1,598,197	2.50	639,279
2020	2,416,667.61	1,208,334	1,157,725	1,258,943	3.50	359,698
2021	912,868.54	326,022	312,367	600,502	4.50	133,445
2022	8,573,130.15	1,837,136	1,760,192	6,812,938	5.50	1,238,716
2023	10,727,061.70	766,234	734,142	9,992,920	6.50	1,537,372
	63,956,213.87	43,161,578	42,658,862	21,297,352		4,718,897

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.5 7.38

METROPOLITAN EDISON COMPANY

ACCOUNT 303.10 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - CLOUD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2022	12,158.90	3,648	3,966	8,193	3.50	2,341
2023	47.50	5	5	42	4.50	9
	12,206.40	3,653	3,971	8,235		2,350

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.5 19.25

METROPOLITAN EDISON COMPANY

ACCOUNT 303.30 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT ENTERPRISE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 7-SQUARE						
NET SALVAGE PERCENT.. 0						
2000	58,619.79	58,620	58,620			
2001	563,365.21	563,365	563,365			
	621,985.00	621,985	621,985			

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

METROPOLITAN EDISON COMPANY

ACCOUNT 303.60 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 7-SQUARE						
NET SALVAGE PERCENT.. 0						
2003	8,047,879.06	8,047,879	8,047,879			
	8,047,879.06	8,047,879	8,047,879			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					0.0	0.00

METROPOLITAN EDISON COMPANY

ACCOUNT 303.90 MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 7-SQUARE						
NET SALVAGE PERCENT.. 0						
2014	3,534,974.89	3,534,975	3,534,975			
2015	5,792,834.57	5,792,835	5,792,835			
2016	1,438,672.59	1,438,673	1,438,673			
2017	5,049,259.59	4,688,591	5,049,260			
2018	1,428,807.63	1,122,628	1,428,808			
2019	2,294,033.17	1,474,742	2,086,914	207,119	2.50	82,848
2020	2,830,598.89	1,415,299	2,002,795	827,804	3.50	236,515
2021	707,499.56	252,676	357,563	349,937	4.50	77,764
2022	743,370.56	159,297	225,422	517,949	5.50	94,173
2023	143,711.28	10,265	14,526	129,185	6.50	19,875
	23,963,762.73	19,889,981	21,931,771	2,031,992		511,175

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.0 2.13

METROPOLITAN EDISON COMPANY

ACCOUNT 360.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. 0						
1926	618.12	585	618			
1938	260,448.93	236,045	260,449			
1939	16,059.98	14,521	16,060			
1940	8,595.66	7,679	8,596			
1941	14,690.00	13,089	14,690			
1942	5,425.39	4,820	5,425			
1943	2,530.64	2,220	2,531			
1944	8,822.26	7,715	8,822			
1945	23,756.40	20,701	23,756			
1946	35,420.45	30,745	35,420			
1947	38,497.06	32,984	38,497			
1948	49,785.96	42,477	49,786			
1949	62,555.36	52,659	62,555			
1950	35,672.13	29,890	35,672			
1951	79,710.23	66,462	79,378	332	14.45	23
1952	47,030.63	38,669	46,184	847	15.46	55
1953	51,763.45	42,332	50,558	1,205	15.71	77
1954	83,959.01	67,688	80,842	3,117	16.71	187
1955	64,444.39	51,646	61,682	2,762	16.97	163
1956	88,012.03	69,512	83,020	4,992	17.97	278
1957	92,106.57	72,276	86,321	5,786	18.25	317
1958	133,360.41	103,074	123,104	10,256	19.25	533
1959	128,173.89	98,386	117,505	10,669	19.53	546
1960	103,137.45	77,931	93,075	10,062	20.54	490
1961	261,443.45	196,083	234,188	27,255	20.83	1,308
1962	236,861.74	174,804	208,774	28,088	21.83	1,287
1963	249,922.94	182,944	218,496	31,427	22.15	1,419
1964	272,824.35	196,434	234,607	38,217	23.14	1,652
1965	309,639.49	220,990	263,935	45,704	23.47	1,947
1966	337,779.39	236,952	282,999	54,780	24.47	2,239
1967	343,696.86	238,869	285,288	58,409	24.80	2,355
1968	362,726.73	247,597	295,713	67,014	25.80	2,597
1969	406,658.99	274,820	328,226	78,433	26.15	2,999
1970	436,742.96	289,735	346,039	90,704	27.15	3,341
1971	509,237.56	331,514	395,937	113,301	28.15	4,025
1972	602,780.26	388,070	463,484	139,296	28.50	4,888
1973	673,834.77	425,325	507,978	165,857	29.50	5,622
1974	603,861.29	376,628	449,818	154,043	29.87	5,157
1975	478,231.36	292,247	349,039	129,192	30.87	4,185
1976	546,209.00	326,906	390,434	155,775	31.87	4,888
1977	585,072.88	345,544	412,694	172,379	32.24	5,347
1978	566,255.81	327,183	390,764	175,492	33.24	5,280
1979	499,559.01	282,351	337,220	162,339	34.24	4,741

METROPOLITAN EDISON COMPANY

ACCOUNT 360.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. 0						
1980	560,471.48	312,071	372,716	187,755	34.62	5,423
1981	482,643.87	262,558	313,581	169,063	35.62	4,746
1982	576,747.84	306,368	365,904	210,844	36.62	5,758
1983	746,951.68	390,208	466,037	280,915	37.02	7,588
1984	769,512.91	392,144	468,349	301,164	38.02	7,921
1985	868,911.28	431,501	515,355	353,556	39.02	9,061
1986	1,006,556.20	486,972	581,605	424,951	40.02	10,618
1987	1,039,189.12	493,095	588,918	450,271	40.42	11,140
1988	951,726.21	439,222	524,576	427,150	41.42	10,313
1989	857,602.96	384,635	459,381	398,222	42.42	9,388
1990	956,536.66	416,572	497,524	459,013	43.42	10,571
1991	995,460.94	420,582	502,314	493,147	44.42	11,102
1992	1,229,456.50	507,274	605,853	623,604	44.84	13,907
1993	1,673,949.27	668,910	798,899	875,050	45.83	19,093
1994	1,560,245.89	602,879	720,037	840,209	46.84	17,938
1995	1,224,781.79	457,334	546,208	678,574	47.83	14,187
1996	1,210,914.14	436,171	520,932	689,982	48.84	14,127
1997	846,746.34	293,990	351,121	495,625	49.83	9,946
1998	818,439.49	273,359	326,481	491,958	50.84	9,677
2003	251,094.57	67,946	81,150	169,945	55.26	3,075
2007	101,623.06	22,134	26,435	75,188	59.26	1,269
2009	235,206.67	45,019	53,768	181,439	61.26	2,962
2010	12,975.78	2,312	2,761	10,215	62.26	164
2011	237,058.88	39,115	46,716	190,343	63.26	3,009
	28,932,718.77	14,691,473	17,516,800	11,415,919		280,929

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 40.6 0.97

METROPOLITAN EDISON COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
1900	6,649.92	6,650	6,650			
1912	1,816.55	1,782	1,817			
1922	38.82	37	39			
1923	1,336.79	1,276	1,337			
1924	2,728.95	2,607	2,729			
1926	1,349.72	1,290	1,350			
1927	3,117.19	2,948	3,117			
1928	6,388.75	6,040	6,388	1	5.52	
1929	5,511.83	5,209	5,509	3	5.50	1
1930	1,267.43	1,197	1,266	1	5.50	
1931	2,898.93	2,708	2,864	35	6.51	5
1933	1,422.20	1,326	1,402	20	6.58	3
1935	514.20	478	506	8	6.74	1
1936	5.49	5	5			
1937	4,494.55	4,121	4,359	136	7.84	17
1938	501,014.59	458,328	484,761	16,254	7.96	2,042
1939	1,969.24	1,797	1,901	68	8.09	8
1940	4,050.77	3,687	3,900	151	8.24	18
1941	21,977.11	19,944	21,094	883	8.41	105
1942	4,253.41	3,813	4,033	220	9.41	23
1943	103.69	93	98	6	9.59	1
1944	265.92	237	251	15	9.79	2
1945	4,131.52	3,665	3,876	256	10.00	26
1946	6,375.07	5,632	5,957	418	10.22	41
1947	15,657.98	13,776	14,570	1,088	10.45	104
1948	23,966.87	20,990	22,201	1,766	10.71	165
1949	35,464.70	30,649	32,417	3,048	11.71	260
1950	40,437.71	34,776	36,782	3,656	11.97	305
1951	45,996.49	39,350	41,619	4,377	12.25	357
1952	29,847.06	25,394	26,859	2,988	12.54	238
1953	66,045.08	55,874	59,096	6,949	12.83	542
1954	49,093.60	41,288	43,669	5,425	13.14	413
1955	34,600.24	28,915	30,583	4,017	13.47	298
1956	63,950.06	52,663	55,700	8,250	14.47	570
1957	106,175.94	86,852	91,861	14,315	14.80	967
1958	56,691.40	46,045	48,701	7,990	15.15	527
1959	30,080.32	24,251	25,650	4,430	15.50	286
1960	42,473.84	33,983	35,943	6,531	15.87	412
1961	54,835.49	43,528	46,038	8,797	16.24	542
1962	75,058.70	58,621	62,002	13,057	17.24	757
1963	47,956.82	37,138	39,280	8,677	17.62	492
1964	46,251.13	35,502	37,549	8,702	18.02	483
1965	44,037.95	33,491	35,422	8,616	18.42	468

METROPOLITAN EDISON COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
1966	65,906.76	49,265	52,106	13,801	19.42	711
1967	164,370.15	121,667	128,684	35,686	19.83	1,800
1968	143,923.81	105,439	111,520	32,404	20.26	1,599
1969	228,390.93	165,538	175,085	53,306	20.69	2,576
1970	160,104.36	113,930	120,501	39,603	21.68	1,827
1971	575,285.63	404,713	428,054	147,232	22.13	6,653
1972	545,783.09	379,428	401,310	144,473	22.58	6,398
1973	295,178.34	202,728	214,420	80,758	23.03	3,507
1974	131,713.69	88,670	93,784	37,930	24.03	1,578
1975	3,653.41	2,427	2,567	1,086	24.50	44
1976	25,263.50	16,560	17,515	7,748	24.96	310
1977	14,534.92	9,327	9,865	4,670	25.96	180
1978	4,573.91	2,893	3,060	1,514	26.45	57
1979	68,159.53	42,463	44,912	23,248	26.93	863
1980	80,565.25	49,064	51,894	28,671	27.93	1,027
1981	24,651.79	14,771	15,623	9,029	28.43	318
1982	9,253.30	5,453	5,767	3,486	28.92	121
1983	202,790.39	116,625	123,351	79,439	29.92	2,655
1984	82,694.09	46,706	49,400	33,294	30.43	1,094
1985	183,870.65	101,938	107,817	76,054	30.94	2,458
1986	321,930.39	173,842	183,868	138,062	31.94	4,323
1987	266,765.60	141,172	149,314	117,452	32.47	3,617
1988	266,213.51	137,978	145,935	120,279	32.99	3,646
1989	614,322.01	309,434	327,280	287,042	33.99	8,445
1990	662,744.18	326,335	345,155	317,589	34.53	9,197
1991	294,558.55	141,683	149,854	144,705	35.07	4,126
1992	422,115.70	196,790	208,139	213,977	36.07	5,932
1993	1,308,921.18	594,774	629,076	679,845	36.62	18,565
1994	160,899.25	70,731	74,810	86,089	37.61	2,289
1995	595,789.68	254,700	269,389	326,401	38.17	8,551
1996	38,184.77	15,854	16,768	21,417	38.73	553
1998	376,026.63	145,748	154,154	221,873	40.29	5,507
1999	24,587.88	9,157	9,685	14,903	41.29	361
2000	1,773.94	638	675	1,099	41.86	26
2001	9,902.35	3,408	3,605	6,297	42.86	147
2002	7,086.59	2,346	2,481	4,606	43.44	106
2003	8,037.53	2,554	2,701	5,337	44.01	121
2005	440,507.29	127,130	134,462	306,045	45.60	6,712
2006	61,261.25	16,724	17,689	43,572	46.60	935
2007	1,173,230.81	303,867	321,391	851,840	47.20	18,047
2008	635.99	155	164	472	48.19	10
2009	399,091.66	91,432	96,705	302,387	48.79	6,198
2010	72,874.91	15,544	16,440	56,435	49.79	1,133

METROPOLITAN EDISON COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
2011	156,261.75	31,065	32,857	123,405	50.39	2,449
2012	213,137.15	38,961	41,208	171,929	51.40	3,345
2013	863,167.90	145,012	153,375	709,793	52.00	13,650
2014	91,219.36	13,865	14,665	76,554	53.00	1,444
2015	100,084.56	13,692	14,482	85,603	53.61	1,597
2016	912,203.43	110,194	116,549	795,654	54.61	14,570
2017	198,549.41	20,907	22,113	176,436	55.23	3,195
2018	89,459.25	8,016	8,478	80,981	55.85	1,450
2019	87,206.04	6,401	6,770	80,436	56.85	1,415
2020	74,602.42	4,282	4,529	70,073	57.48	1,219
2021	397,824.46	16,390	17,335	380,489	58.11	6,548
2022	786,028.79	19,651	20,784	765,245	58.38	13,108
2023	1,763,741.59	14,992	15,857	1,747,885	58.32	29,971
	17,763,919.28	6,842,985	7,237,128	10,526,791		248,763

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 42.3 1.40

METROPOLITAN EDISON COMPANY

ACCOUNT 361.10 STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
2013	2.80			3	52.00	
2016	61,263.28	7,401	9,760	51,503	54.61	943
2017	160,278.28	16,877	22,256	138,022	55.23	2,499
2018	89,952.94	8,060	10,629	79,324	55.85	1,420
2019	27,617.58	2,027	2,674	24,944	56.85	439
2023	107.86	1	1	107	58.32	2
	339,222.74	34,366	45,320	293,903		5,303

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 55.4 1.56

METROPOLITAN EDISON COMPANY

ACCOUNT 361.20 STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION (ROADS AND TRAILS)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
1903	2,377.57	2,349	2,378			
1975	1,494.25	942	1,198	296	28.42	10
1983	5,088.94	2,783	3,540	1,549	33.57	46
1993	2,946.76	1,258	1,600	1,347	40.93	33
	11,907.52	7,332	8,716	3,192		89

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 35.9 0.75

METROPOLITAN EDISON COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. 0						
1900	1,618.81	1,619	1,619			
1905	2,460.15	2,460	2,460			
1906	1,434.29	1,434	1,434			
1907	300.00	300	300			
1910	2,199.52	2,200	2,200			
1911	417.38	417	417			
1912	33.01	33	33			
1914	660.18	658	626	34	0.40	34
1916	76.56	76	72	5	1.20	4
1917	1,462.63	1,449	1,378	85	1.03	83
1918	1,377.19	1,351	1,285	92	2.02	46
1919	691.14	679	646	45	1.88	24
1920	1,635.87	1,608	1,529	107	1.77	60
1921	30,041.76	29,255	27,819	2,223	2.76	805
1922	4,821.64	4,698	4,467	355	2.67	133
1923	74,741.22	72,858	69,283	5,458	2.60	2,099
1924	40,848.73	39,427	37,492	3,357	3.59	935
1925	34,931.53	33,719	32,064	2,868	3.54	810
1926	40,196.39	38,798	36,894	3,302	3.52	938
1927	203,688.49	196,559	186,914	16,774	3.50	4,793
1928	39,173.36	37,411	35,575	3,598	4.50	800
1929	82,096.47	78,353	74,508	7,588	4.51	1,682
1930	30,110.32	28,716	27,307	2,803	4.54	617
1931	37,911.01	36,122	34,349	3,562	4.58	778
1932	1,205.39	1,136	1,080	125	5.59	22
1933	6,014.97	5,661	5,383	632	5.65	112
1934	432.17	406	386	46	5.73	8
1935	8,287.48	7,774	7,393	894	5.84	153
1936	1,937.43	1,814	1,725	212	5.96	36
1937	41,705.96	38,603	36,709	4,997	6.95	719
1938	10,147.42	9,370	8,910	1,237	7.09	174
1939	5,179.35	4,770	4,536	643	7.25	89
1940	17,880.22	16,423	15,617	2,263	7.41	305
1941	194,461.73	178,088	169,349	25,113	7.59	3,309
1942	79,681.21	72,733	69,164	10,517	7.79	1,350
1943	79,018.86	71,876	68,349	10,670	8.00	1,334
1944	11,826.48	10,718	10,192	1,634	8.22	199
1945	18,848.45	16,867	16,039	2,809	9.22	305
1946	38,161.12	34,009	32,340	5,821	9.46	615
1947	192,217.55	170,574	162,204	30,014	9.71	3,091
1948	230,528.41	203,649	193,656	36,872	9.97	3,698
1949	421,415.74	370,467	352,288	69,128	10.25	6,744
1950	674,648.12	590,047	561,093	113,555	10.54	10,774

METROPOLITAN EDISON COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. 0						
1951	781,749.82	680,122	646,748	135,002	10.83	12,466
1952	313,522.85	271,260	257,949	55,574	11.14	4,989
1953	957,788.39	823,794	783,370	174,418	11.47	15,206
1954	1,158,867.36	990,600	941,991	216,876	11.80	18,379
1955	848,455.79	720,678	685,314	163,142	12.15	13,427
1956	664,900.20	561,043	533,512	131,388	12.50	10,511
1957	1,581,219.08	1,324,903	1,259,890	321,329	12.87	24,967
1958	1,028,985.23	855,910	813,910	215,075	13.24	16,244
1959	712,553.27	588,284	559,417	153,136	13.62	11,243
1960	747,233.44	612,134	582,096	165,137	14.02	11,779
1961	757,069.85	619,889	589,471	167,599	13.83	12,119
1962	819,799.65	665,513	632,856	186,944	14.26	13,110
1963	721,436.02	580,467	551,983	169,453	14.69	11,535
1964	656,631.22	523,532	497,842	158,789	15.13	10,495
1965	591,287.74	466,999	444,083	147,205	15.57	9,454
1966	1,076,168.07	841,563	800,267	275,901	16.03	17,212
1967	3,317,685.01	2,567,888	2,441,881	875,804	16.50	53,079
1968	1,138,909.96	872,291	829,487	309,423	16.96	18,244
1969	2,901,272.88	2,198,004	2,090,147	811,126	17.44	46,510
1970	1,352,056.23	1,012,690	962,997	389,059	17.93	21,699
1971	3,158,517.65	2,337,935	2,223,212	935,306	18.43	50,749
1972	1,929,253.83	1,410,863	1,341,632	587,622	18.92	31,058
1973	2,193,544.81	1,584,178	1,506,442	687,103	19.43	35,363
1974	1,729,780.45	1,232,988	1,172,485	557,295	19.94	27,949
1975	414,919.55	293,805	279,388	135,532	19.99	6,780
1976	901,598.20	629,496	598,606	302,992	20.53	14,758
1977	317,484.14	218,493	207,771	109,713	21.07	5,207
1978	178,544.39	121,053	115,113	63,431	21.61	2,935
1979	634,790.09	423,722	402,930	231,860	22.17	10,458
1980	334,775.55	219,881	209,091	125,685	22.73	5,529
1981	1,044,037.78	674,448	641,353	402,685	23.29	17,290
1982	489,174.31	310,626	295,384	193,790	23.86	8,122
1983	2,005,616.84	1,250,903	1,189,521	816,096	24.44	33,392
1984	3,372,280.89	2,077,999	1,976,031	1,396,250	24.60	56,758
1985	2,984,333.05	1,803,731	1,715,221	1,269,112	25.20	50,362
1986	3,130,588.11	1,854,873	1,763,854	1,366,734	25.79	52,995
1987	3,190,630.40	1,851,842	1,760,972	1,429,658	26.39	54,174
1988	2,863,608.32	1,626,530	1,546,716	1,316,892	27.00	48,774
1989	4,330,990.96	2,405,432	2,287,397	2,043,594	27.61	74,016
1990	8,621,690.87	4,707,443	4,476,447	4,145,244	27.85	148,842
1991	5,922,718.43	3,156,809	3,001,904	2,920,814	28.48	102,557
1992	6,310,498.22	3,280,197	3,119,237	3,191,261	29.10	109,665
1993	5,805,962.23	2,939,559	2,795,314	3,010,648	29.74	101,232

METROPOLITAN EDISON COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. 0						
1994	2,392,770.12	1,178,679	1,120,841	1,271,929	30.38	41,867
1995	4,911,632.82	2,365,442	2,249,369	2,662,264	30.67	86,804
1996	1,080,205.87	504,996	480,216	599,990	31.32	19,157
1997	5,516,681.96	2,500,160	2,377,476	3,139,206	31.98	98,162
1998	3,162,402.03	1,395,252	1,326,787	1,835,615	32.30	56,830
1999	1,770,088.29	754,589	717,561	1,052,527	32.97	31,924
2000	1,429,189.02	587,683	558,845	870,344	33.65	25,865
2001	6,174,548.24	2,458,705	2,338,056	3,836,492	34.00	112,838
2002	3,079,682.77	1,178,595	1,120,761	1,958,922	34.68	56,486
2003	4,935,681.59	1,811,395	1,722,509	3,213,173	35.36	90,870
2004	2,374,556.19	838,218	797,086	1,577,470	35.75	44,125
2005	8,764,087.49	2,950,868	2,806,068	5,958,019	36.45	163,457
2006	4,645,606.45	1,495,885	1,422,482	3,223,124	36.85	87,466
2007	8,701,096.43	2,655,575	2,525,265	6,175,831	37.56	164,426
2008	8,919,274.00	2,584,806	2,457,969	6,461,305	37.98	170,124
2009	5,869,369.22	1,608,207	1,529,292	4,340,077	38.41	112,993
2010	14,849,672.18	3,828,245	3,640,392	11,209,280	38.86	288,453
2011	5,827,691.71	1,398,646	1,330,014	4,497,678	39.58	113,635
2012	6,622,656.39	1,477,515	1,405,013	5,217,643	40.05	130,278
2013	18,558,907.57	3,819,423	3,632,003	14,926,905	40.52	368,384
2014	10,490,671.95	1,982,737	1,885,443	8,605,229	40.75	211,171
2015	11,591,595.08	1,979,844	1,882,693	9,708,902	41.25	235,367
2016	9,402,372.01	1,431,041	1,360,819	8,041,553	41.76	192,566
2017	7,985,103.39	1,069,205	1,016,739	6,968,364	42.04	165,756
2018	8,188,990.89	941,734	895,523	7,293,468	42.34	172,260
2019	8,972,834.82	859,598	817,417	8,155,418	42.45	192,118
2020	12,518,961.31	955,197	908,325	11,610,636	42.37	274,030
2021	11,747,377.30	657,853	625,572	11,121,805	42.14	263,925
2022	11,589,492.76	403,314	383,523	11,205,970	41.60	269,374
2023	10,624,997.57	134,937	128,316	10,496,682	38.87	270,046
	309,357,654.26	104,413,899	99,290,691	210,066,963		5,960,068
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					35.2	1.93

METROPOLITAN EDISON COMPANY

ACCOUNT 362.10 STATION EQUIPMENT - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. 0						
1968	64,221.09	49,187	28,689	35,532	16.96	2,095
1971	13,539.37	10,022	5,845	7,694	18.43	417
1973	3,233.03	2,335	1,362	1,871	19.43	96
1986	7,888.25	4,674	2,726	5,162	25.79	200
1997	4.43	2	1	3	31.98	
2002	907,443.87	347,279	202,554	704,890	34.68	20,326
2012	950,122.49	211,972	123,635	826,487	40.05	20,636
2013	8,732.28	1,797	1,048	7,684	40.52	190
2014	237,507.13	44,889	26,182	211,325	40.75	5,186
2015	733,845.10	125,341	73,106	660,739	41.25	16,018
2016	780,994.97	118,867	69,330	711,665	41.76	17,042
2017	267,474.74	35,815	20,890	246,585	42.04	5,865
2018	1,498,586.27	172,337	100,517	1,398,069	42.34	33,020
2019	979,592.52	93,845	54,736	924,857	42.45	21,787
2020	2,736,898.03	208,825	121,800	2,615,098	42.37	61,721
2021	792,168.98	44,361	25,874	766,295	42.14	18,185
2022	650,129.17	22,624	13,196	636,933	41.60	15,311
2023	1,287,277.94	16,348	9,535	1,277,743	38.87	32,872
	11,919,659.66	1,510,520	881,026	11,038,634		270,967

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 40.7 2.27

METROPOLITAN EDISON COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
NET SALVAGE PERCENT.. 0						
1943	219,072.28	186,934	164,776	54,296	13.84	3,923
1944	45,222.80	38,467	33,907	11,316	13.96	811
1945	85,146.31	72,187	63,630	21,516	14.09	1,527
1946	153,457.49	129,641	114,274	39,183	14.24	2,752
1947	174,110.82	146,514	129,147	44,964	14.41	3,120
1948	309,786.20	257,277	226,781	83,005	15.41	5,386
1949	260,260.94	215,236	189,723	70,538	15.59	4,525
1950	230,158.19	189,466	167,008	63,150	15.79	3,999
1951	111,992.05	91,744	80,869	31,123	16.00	1,945
1952	431,207.19	351,477	309,815	121,392	16.22	7,484
1953	441,585.89	358,038	315,599	125,987	16.45	7,659
1954	613,484.67	490,297	432,181	181,304	17.46	10,384
1955	678,478.66	539,119	475,216	203,263	17.71	11,477
1956	733,493.44	579,313	510,645	222,848	17.97	12,401
1957	792,111.12	621,570	547,894	244,217	18.25	13,382
1958	903,744.60	704,379	620,887	282,858	18.54	15,257
1959	1,024,284.67	792,796	698,824	325,461	18.83	17,284
1960	1,022,921.80	786,013	692,845	330,077	19.14	17,245
1961	1,107,925.53	844,793	744,657	363,269	19.47	18,658
1962	1,312,702.58	984,921	868,175	444,528	20.47	21,716
1963	1,336,071.76	994,305	876,447	459,625	20.80	22,097
1964	1,512,002.07	1,115,555	983,325	528,677	21.15	24,997
1965	1,716,487.64	1,255,096	1,106,326	610,162	21.50	28,380
1966	1,738,119.27	1,259,267	1,110,002	628,117	21.87	28,720
1967	2,003,612.82	1,437,793	1,267,367	736,246	22.24	33,105
1968	2,321,884.41	1,649,467	1,453,951	867,933	22.62	38,370
1969	2,583,131.48	1,815,941	1,600,692	982,439	23.02	42,678
1970	2,743,181.08	1,907,882	1,681,735	1,061,446	23.42	45,322
1971	3,278,096.85	2,254,675	1,987,422	1,290,675	23.83	54,162
1972	3,102,945.68	2,109,382	1,859,351	1,243,595	24.26	51,261
1973	4,061,435.96	2,727,660	2,404,343	1,657,093	24.69	67,116
1974	4,058,002.44	2,691,673	2,372,621	1,685,381	25.13	67,066
1975	2,798,352.73	1,832,361	1,615,166	1,183,187	25.57	46,272
1976	2,908,440.83	1,878,853	1,656,147	1,252,294	26.03	48,110
1977	2,844,693.37	1,798,984	1,585,745	1,258,948	27.03	46,576
1978	2,991,616.70	1,864,974	1,643,913	1,347,704	27.49	49,025
1979	2,790,627.07	1,713,724	1,510,591	1,280,036	27.96	45,781
1980	2,758,197.40	1,667,606	1,469,940	1,288,257	28.45	45,281
1981	2,604,019.34	1,560,328	1,375,378	1,228,641	28.43	43,216
1982	3,177,074.28	1,872,250	1,650,327	1,526,747	28.92	52,792
1983	4,626,815.88	2,679,852	2,362,201	2,264,615	29.43	76,949
1984	4,049,905.23	2,303,586	2,030,535	2,019,370	29.94	67,447
1985	5,670,459.85	3,165,251	2,790,065	2,880,395	30.47	94,532

METROPOLITAN EDISON COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
NET SALVAGE PERCENT.. 0						
1986	6,684,443.67	3,659,733	3,225,934	3,458,510	30.99	111,601
1987	8,270,053.44	4,437,711	3,911,696	4,358,357	31.52	138,273
1988	8,453,110.30	4,441,264	3,914,828	4,538,282	32.07	141,512
1989	9,995,920.33	5,137,903	4,528,893	5,467,027	32.62	167,597
1990	9,677,094.71	4,862,740	4,286,345	5,390,750	33.17	162,519
1991	13,293,260.30	6,524,332	5,750,984	7,542,276	33.72	223,674
1992	9,620,083.28	4,636,880	4,087,257	5,532,826	33.86	163,403
1993	9,813,832.64	4,609,557	4,063,173	5,750,660	34.44	166,976
1994	8,835,155.75	4,039,433	3,560,627	5,274,529	35.02	150,615
1995	8,162,692.16	3,629,133	3,198,962	4,963,730	35.60	139,431
1996	5,438,807.42	2,363,162	2,083,050	3,355,757	35.79	93,762
1997	7,567,396.58	3,188,901	2,810,911	4,756,486	36.39	130,709
1998	9,774,583.08	3,988,030	3,515,317	6,259,266	37.00	169,169
1999	6,663,910.97	2,644,906	2,331,398	4,332,513	37.23	116,372
2000	5,160,850.50	1,976,606	1,742,313	3,418,538	37.85	90,318
2001	9,515,628.24	3,532,201	3,113,519	6,402,109	38.11	167,990
2002	5,489,819.16	1,959,316	1,727,073	3,762,746	38.74	97,128
2003	5,427,834.99	1,869,346	1,647,767	3,780,068	39.02	96,875
2004	6,762,857.86	2,229,038	1,964,824	4,798,034	39.67	120,949
2005	9,392,566.78	2,971,808	2,619,551	6,773,016	39.98	169,410
2006	9,281,907.51	2,810,562	2,477,418	6,804,490	40.30	168,846
2007	8,694,882.01	2,511,082	2,213,436	6,481,446	40.64	159,484
2008	15,348,485.98	4,211,625	3,712,409	11,636,077	40.99	283,876
2009	12,768,050.22	3,314,586	2,921,699	9,846,351	41.36	238,065
2010	10,706,390.86	2,616,642	2,306,484	8,399,907	41.75	201,195
2011	11,779,165.20	2,709,208	2,388,078	9,391,087	41.85	224,399
2012	18,676,474.43	3,994,898	3,521,371	15,155,103	42.26	358,616
2013	9,047,289.74	1,794,982	1,582,218	7,465,072	42.41	176,022
2014	12,724,027.47	2,320,863	2,045,765	10,678,262	42.58	250,781
2015	7,099,776.91	1,177,143	1,037,613	6,062,164	42.78	141,706
2016	9,162,199.03	1,367,000	1,204,966	7,957,233	42.75	186,134
2017	14,549,164.30	1,920,490	1,692,849	12,856,315	42.76	300,662
2018	22,898,179.02	2,619,552	2,309,049	20,589,130	42.58	483,540
2019	21,990,736.22	2,117,708	1,866,690	20,124,046	42.23	476,534
2020	26,185,943.32	2,026,792	1,786,550	24,399,393	41.75	584,417
2021	24,934,040.40	1,433,707	1,263,766	23,670,274	40.98	577,606
2022	35,685,562.27	1,313,229	1,157,568	34,527,994	39.31	878,351
2023	36,561,743.24	511,864	451,191	36,110,552	35.09	1,029,084
	550,420,241.66	165,410,580	145,803,985	404,616,257		10,837,791

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 37.3 1.97

METROPOLITAN EDISON COMPANY

ACCOUNT 364.10 POLES, TOWERS AND FIXTURES - SUBTRANSMISSION (TOWERS AND FIXTURES)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. 0						
1926	1,345.11	1,272	1,345			
1929	2,082.40	1,948	2,082			
1948	2,335.61	1,993	2,261	75	12.99	6
1953	4,671.22	3,820	4,334	337	15.71	21
1955	2,335.61	1,872	2,124	212	16.97	12
1962	16,349.25	12,066	13,691	2,658	21.83	122
1998	6,147.80	2,053	2,330	3,818	50.84	75
2007	859.01	187	212	647	59.26	11
	36,126.01	25,211	28,379	7,747		247

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.4 0.68

METROPOLITAN EDISON COMPANY

ACCOUNT 364.11 POLES, TOWERS AND FIXTURES - SUBTRANSMISSION (POLES AND FIXTURES)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
NET SALVAGE PERCENT.. 0						
1929	702.85	638	703			
1938	1,728.17	1,522	1,728			
1939	96.14	84	96			
1940	283.10	246	281	2	12.65	
1941	261.13	226	258	3	12.74	
1942	264.57	229	262	3	12.84	
1943	113.70	97	111	3	13.84	
1944	795.41	677	774	21	13.96	2
1945	65.71	56	64	2	14.09	
1946	440.47	372	425	15	14.24	1
1947	732.03	616	704	28	14.41	2
1948	1,234.77	1,025	1,172	63	15.41	4
1949	591.25	489	559	32	15.59	2
1950	1,539.84	1,268	1,450	90	15.79	6
1951	1,273.63	1,043	1,193	81	16.00	5
1952	28,420.50	23,166	26,492	1,928	16.22	119
1953	24,305.18	19,707	22,537	1,768	16.45	107
1954	12,257.86	9,796	11,202	1,056	17.46	60
1955	1,900.21	1,510	1,727	173	17.71	10
1956	3,469.19	2,740	3,133	336	17.97	19
1957	23,165.84	18,178	20,788	2,378	18.25	130
1958	2,013.13	1,569	1,794	219	18.54	12
1959	12,639.83	9,783	11,188	1,452	18.83	77
1960	55,483.74	42,634	48,755	6,729	19.14	352
1961	50,383.33	38,417	43,933	6,450	19.47	331
1962	6,408.25	4,808	5,498	910	20.47	44
1963	1,843.94	1,372	1,569	275	20.80	13
1964	11,814.01	8,716	9,967	1,847	21.15	87
1965	3,787.29	2,769	3,167	620	21.50	29
1966	2,020.96	1,464	1,674	347	21.87	16
1967	1,849.98	1,328	1,519	331	22.24	15
1968	5,622.75	3,994	4,567	1,056	22.62	47
1969	1,630.57	1,146	1,311	320	23.02	14
1970	285,717.12	198,716	227,248	58,469	23.42	2,497
1971	10,343.25	7,114	8,135	2,208	23.83	93
1972	832.50	566	647	186	24.26	8
1973	1,003.05	674	771	232	24.69	9
1974	2,634.66	1,748	1,999	636	25.13	25
1975	26,188.75	17,148	19,610	6,579	25.57	257
1976	8,584.91	5,546	6,342	2,243	26.03	86
1977	3,204.55	2,027	2,318	887	27.03	33

METROPOLITAN EDISON COMPANY

ACCOUNT 364.11 POLES, TOWERS AND FIXTURES - SUBTRANSMISSION (POLES AND FIXTURES)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
NET SALVAGE PERCENT.. 0						
1978	11,980.20	7,468	8,540	3,440	27.49	125
1979	10,907.53	6,698	7,660	3,248	27.96	116
1980	756.21	457	523	233	28.45	8
1981	18,052.63	10,817	12,370	5,683	28.43	200
1982	7,111.34	4,191	4,793	2,318	28.92	80
1983	7,736.69	4,481	5,124	2,613	29.43	89
1984	5,606.54	3,189	3,647	1,960	29.94	65
1985	7,962.30	4,445	5,083	2,879	30.47	94
1987	28,399.12	15,239	17,427	10,972	31.52	348
1988	8,946.17	4,700	5,375	3,571	32.07	111
1990	376.27	189	216	160	33.17	5
1991	401.68	197	225	177	33.72	5
1997	977.29	412	471	506	36.39	14
2003	27,465.40	9,459	10,817	16,648	39.02	427
2004	12,230.16	4,031	4,610	7,620	39.67	192
2005	30,435.12	9,630	11,013	19,422	39.98	486
2006	47,470.76	14,374	16,438	31,033	40.30	770
2007	21,306.46	6,153	7,036	14,270	40.64	351
2008	4,708.79	1,292	1,478	3,231	40.99	79
2012	138,052.44	29,529	33,769	104,283	42.26	2,468
2014	157,467.11	28,722	32,846	124,621	42.58	2,927
2016	7,418.36	1,107	1,266	6,152	42.75	144
2017	485.63	64	73	413	42.76	10
2018	98,981.47	11,323	12,949	86,032	42.58	2,020
2019	19,456.05	1,874	2,143	17,313	42.23	410
2020	14,421.96	1,116	1,276	13,146	41.75	315
2021	101,382.41	5,829	6,666	94,716	40.98	2,311
2022	237,784.97	8,750	10,006	227,779	39.31	5,794
2023	1,608,492.46	22,519	25,753	1,582,739	35.09	45,105
	3,234,421.64	653,479	747,264	2,487,158		69,581

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 35.7 2.15

METROPOLITAN EDISON COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-O1						
NET SALVAGE PERCENT.. 0						
1943	1,239,093.01	1,007,383	531,322	707,771	18.51	38,237
1944	22,406.10	18,169	9,583	12,823	18.54	692
1945	69,257.12	55,454	29,248	40,009	19.54	2,048
1946	115,822.17	92,449	48,760	67,062	19.59	3,423
1947	108,428.22	85,441	45,064	63,364	20.58	3,079
1948	185,157.14	145,385	76,680	108,477	20.65	5,253
1949	239,364.29	187,231	98,751	140,613	20.74	6,780
1950	113,272.67	87,424	46,110	67,163	21.73	3,091
1951	198,186.88	152,307	80,331	117,856	21.84	5,396
1952	139,380.32	106,626	56,238	83,142	21.96	3,786
1953	224,553.05	169,403	89,348	135,205	22.95	5,891
1954	357,827.70	268,585	141,659	216,169	23.09	9,362
1955	394,268.03	294,361	155,254	239,014	23.25	10,280
1956	399,702.26	296,779	156,530	243,172	23.41	10,388
1957	518,222.74	379,080	199,937	318,286	24.41	13,039
1958	560,261.56	407,310	214,827	345,435	24.59	14,048
1959	563,662.69	407,190	214,763	348,900	24.79	14,074
1960	585,053.41	419,834	221,432	363,621	24.99	14,551
1961	705,931.83	498,529	262,938	442,994	26.00	17,038
1962	782,361.58	548,514	289,302	493,060	26.22	18,805
1963	878,167.93	611,029	322,274	555,894	26.45	21,017
1964	797,965.92	550,756	290,484	507,482	26.71	19,000
1965	942,949.85	645,355	340,378	602,572	26.97	22,342
1966	1,148,465.53	779,234	410,990	737,476	27.25	27,063
1967	1,486,176.48	999,305	527,061	959,115	27.53	34,839
1968	1,420,884.62	946,309	499,110	921,775	27.83	33,122
1969	1,616,106.51	1,065,661	562,059	1,054,048	28.15	37,444
1970	1,682,024.40	1,088,943	574,339	1,107,685	29.14	38,013
1971	2,082,567.29	1,333,884	703,528	1,379,039	29.47	46,795
1972	1,894,802.48	1,200,168	633,002	1,261,800	29.80	42,342
1973	2,073,734.89	1,308,941	690,372	1,383,363	29.50	46,894
1974	2,117,846.47	1,320,901	696,680	1,421,166	29.87	47,578
1975	1,316,387.51	810,895	427,689	888,699	30.24	29,388
1976	1,482,093.25	901,113	475,272	1,006,821	30.62	32,881
1977	1,318,095.75	790,594	416,981	901,115	31.02	29,049
1978	1,282,084.36	758,353	399,976	882,108	31.42	28,075
1979	932,578.53	543,693	286,759	645,820	31.83	20,290
1980	1,303,509.83	754,211	397,792	905,718	31.68	28,590
1981	1,240,619.39	706,533	372,645	867,974	32.13	27,014
1982	1,490,227.25	834,825	440,310	1,049,917	32.58	32,226
1983	2,516,530.24	1,396,171	736,379	1,780,151	32.50	54,774
1984	2,313,976.94	1,261,349	665,271	1,648,706	32.96	50,021
1985	2,677,252.71	1,432,866	755,733	1,921,520	33.44	57,462

METROPOLITAN EDISON COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-O1						
NET SALVAGE PERCENT.. 0						
1986	3,541,711.89	1,872,857	987,797	2,553,915	33.42	76,419
1987	3,504,799.35	1,829,505	964,932	2,539,867	33.43	75,976
1988	3,045,122.67	1,556,667	821,030	2,224,093	33.94	65,530
1989	4,090,204.34	2,060,236	1,086,626	3,003,578	33.99	88,367
1990	5,582,445.77	2,767,777	1,459,803	4,122,643	34.07	121,005
1991	6,538,028.46	3,165,713	1,669,685	4,868,343	34.62	140,622
1992	7,195,245.43	3,422,059	1,804,889	5,390,356	34.73	155,207
1993	6,966,611.42	3,250,621	1,714,468	5,252,143	34.86	150,664
1994	7,529,124.20	3,442,316	1,815,573	5,713,551	35.02	163,151
1995	5,410,519.45	2,420,666	1,276,727	4,133,792	35.20	117,437
1996	3,844,389.10	1,680,767	886,483	2,957,906	35.40	83,557
1997	5,315,360.87	2,281,884	1,203,529	4,111,832	35.23	116,714
1998	5,139,642.06	2,149,398	1,133,652	4,005,990	35.48	112,908
1999	5,583,174.33	2,270,677	1,197,618	4,385,556	35.74	122,707
2000	5,334,719.64	2,118,951	1,117,594	4,217,126	35.67	118,226
2001	5,784,934.32	2,238,770	1,180,790	4,604,144	35.64	129,185
2002	5,348,804.12	2,012,220	1,061,301	4,287,503	35.65	120,267
2003	3,588,252.75	1,309,353	690,589	2,897,664	35.68	81,213
2004	8,164,481.86	2,882,062	1,520,080	6,644,402	35.75	185,857
2005	12,404,761.29	4,222,581	2,227,107	10,177,654	35.85	283,896
2006	11,975,154.85	3,939,826	2,077,974	9,897,181	35.69	277,310
2007	21,272,476.38	6,739,121	3,554,400	17,718,076	35.58	497,979
2008	19,423,039.45	5,900,719	3,112,204	16,310,835	35.52	459,201
2009	22,174,074.65	6,430,482	3,391,615	18,782,460	35.50	529,083
2010	14,386,525.46	3,982,190	2,100,318	12,286,207	35.28	348,248
2011	22,539,427.81	5,916,600	3,120,580	19,418,848	35.12	552,928
2012	33,905,026.42	8,422,009	4,442,002	29,463,024	34.80	846,639
2013	14,745,420.87	3,453,378	1,821,408	12,924,013	34.34	376,354
2014	18,902,386.68	4,130,171	2,178,367	16,724,020	33.98	492,172
2015	15,367,515.51	3,108,848	1,639,693	13,727,823	33.52	409,541
2016	21,223,044.08	3,930,508	2,073,059	19,149,985	32.99	580,478
2017	22,634,266.76	3,779,923	1,993,637	20,640,630	32.41	636,860
2018	38,434,022.91	5,688,235	3,000,134	35,433,889	31.67	1,118,847
2019	37,697,072.29	4,832,765	2,548,935	35,148,137	30.59	1,149,007
2020	38,312,569.12	4,076,457	2,150,037	36,162,532	29.39	1,230,437
2021	30,650,302.71	2,537,845	1,338,530	29,311,773	27.71	1,057,805
2022	31,211,546.99	1,747,847	921,863	30,289,684	25.31	1,196,748
2023	43,539,029.46	1,044,937	551,129	42,987,900	20.29	2,118,674
	615,842,496.62	156,285,484	82,429,319	533,413,178		17,392,699

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.7 2.82

METROPOLITAN EDISON COMPANY

ACCOUNT 365.01 OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-O1						
NET SALVAGE PERCENT.. 0						
1939	38.09	32	30	8	16.51	
1940	31.89	26	24	8	17.52	
1942	710.00	579	538	172	18.50	9
1943	27.61	22	20	8	18.51	
1944	70.73	57	53	18	18.54	1
1945	168.73	135	125	44	19.54	2
1946	99.09	79	73	26	19.59	1
1947	131.73	104	97	35	20.58	2
1948	1,390.11	1,092	1,015	375	20.65	18
1949	30.39	24	22	8	20.74	
1950	10,526.70	8,125	7,552	2,975	21.73	137
1951	990.10	761	707	283	21.84	13
1952	22,038.55	16,859	15,670	6,369	21.96	290
1953	13,021.43	9,823	9,130	3,891	22.95	170
1954	2,967.70	2,228	2,071	897	23.09	39
1955	4,835.80	3,610	3,355	1,481	23.25	64
1956	3,445.72	2,558	2,378	1,068	23.41	46
1957	11,694.14	8,554	7,950	3,744	24.41	153
1958	152.56	111	103	50	24.59	2
1959	21,521.10	15,547	14,450	7,071	24.79	285
1960	35,551.43	25,512	23,712	11,839	24.99	474
1961	18,396.12	12,991	12,074	6,322	26.00	243
1962	10,322.71	7,237	6,726	3,597	26.22	137
1963	232.90	162	151	82	26.45	3
1964	3,067.11	2,117	1,968	1,099	26.71	41
1965	6,210.01	4,250	3,950	2,260	26.97	84
1966	18,679.91	12,674	11,780	6,900	27.25	253
1967	1,743.93	1,173	1,090	654	27.53	24
1968	28,411.37	18,922	17,587	10,824	27.83	389
1969	11,879.99	7,834	7,281	4,599	28.15	163
1970	1,093.30	708	658	435	29.14	15
1971	3,877.44	2,484	2,309	1,568	29.47	53
1972	1,535.15	972	903	632	29.80	21
1973	2,906.23	1,834	1,705	1,201	29.50	41
1974	13,628.48	8,500	7,900	5,728	29.87	192
1975	4,118.94	2,537	2,358	1,761	30.24	58
1976	9,542.02	5,802	5,393	4,149	30.62	135
1977	4,307.63	2,584	2,402	1,906	31.02	61
1978	4,016.05	2,375	2,207	1,809	31.42	58
1979	1,524.69	889	826	699	31.83	22
1980	2,385.56	1,380	1,283	1,103	31.68	35
1981	1,869.24	1,065	990	879	32.13	27
1982	13,228.37	7,411	6,888	6,340	32.58	195

METROPOLITAN EDISON COMPANY

ACCOUNT 365.01 OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-O1						
NET SALVAGE PERCENT.. 0						
1983	558.15	310	288	270	32.50	8
1984	2,555.57	1,393	1,295	1,261	32.96	38
1985	9,403.35	5,033	4,678	4,725	33.44	141
1987	25,041.18	13,071	12,149	12,892	33.43	386
1988	16,503.46	8,437	7,842	8,661	33.94	255
1989	1,073.87	541	503	571	33.99	17
1990	26,393.66	13,086	12,163	14,231	34.07	418
1991	9,128.79	4,420	4,108	5,021	34.62	145
1993	4,294.68	2,004	1,863	2,432	34.86	70
2004	96,623.40	34,108	31,701	64,922	35.75	1,816
2005	77,537.05	26,394	24,532	53,005	35.85	1,479
2006	1,977.22	651	605	1,372	35.69	38
2007	195,825.21	62,037	57,660	138,165	35.58	3,883
2008	10,488.87	3,187	2,962	7,527	35.52	212
2009	22,850.36	6,627	6,159	16,691	35.50	470
2010	7,205.30	1,994	1,853	5,352	35.28	152
2012	236,026.57	58,629	54,492	181,535	34.80	5,217
2014	160,596.27	35,090	32,614	127,982	33.98	3,766
2015	3,638.52	736	684	2,955	33.52	88
2016	7,133.20	1,321	1,228	5,905	32.99	179
2017	9,807.05	1,638	1,522	8,285	32.41	256
2018	67,367.30	9,970	9,267	58,100	31.67	1,835
2019	2,451.08	314	292	2,159	30.59	71
2020	1,105.33	118	110	995	29.39	34
2021	22,958.90	1,901	1,767	21,192	27.71	765
2022	3,113.80	174	162	2,952	25.31	117
2023	31,588.83	758	704	30,885	20.29	1,522
	1,345,667.72	495,681	460,707	884,961		27,334

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.4 2.03

METROPOLITAN EDISON COMPANY

ACCOUNT 365.10 OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
1943	380,513.31	352,279	356,422	24,091	6.45	3,735
1944	15,821.25	14,590	14,762	1,059	6.71	158
1945	42,550.51	39,078	39,538	3,013	6.97	432
1946	63,631.42	58,191	58,875	4,756	7.25	656
1947	69,038.07	62,852	63,591	5,447	7.53	723
1948	89,249.67	80,860	81,811	7,439	7.83	950
1949	111,809.97	100,786	101,971	9,839	8.15	1,207
1950	64,472.02	57,812	58,492	5,980	8.47	706
1951	142,947.05	127,480	128,979	13,968	8.80	1,587
1952	84,341.60	74,777	75,656	8,686	9.15	949
1953	94,275.28	83,075	84,052	10,223	9.50	1,076
1954	140,496.62	123,033	124,480	16,017	9.87	1,623
1955	114,406.64	99,534	100,705	13,702	10.24	1,338
1956	157,112.80	135,745	137,341	19,772	10.62	1,862
1957	154,150.38	132,230	133,785	20,365	11.02	1,848
1958	205,720.85	173,834	175,878	29,843	12.02	2,483
1959	219,487.04	184,040	186,204	33,283	12.42	2,680
1960	184,164.75	153,188	154,990	29,175	12.84	2,272
1961	112,032.35	92,427	93,514	18,518	13.26	1,397
1962	101,482.68	82,384	83,353	18,130	14.26	1,271
1963	105,031.57	84,508	85,502	19,530	14.69	1,329
1964	101,255.83	80,731	81,680	19,576	15.13	1,294
1965	112,141.95	87,908	88,942	23,200	16.13	1,438
1966	137,922.39	107,055	108,314	29,608	16.58	1,786
1967	147,026.94	112,976	114,305	32,722	17.03	1,921
1968	157,352.81	118,770	120,167	37,186	18.03	2,062
1969	167,220.44	124,847	126,315	40,905	18.50	2,211
1970	199,854.86	147,553	149,288	50,567	18.96	2,667
1971	188,095.19	136,275	137,878	50,217	19.96	2,516
1972	242,676.69	173,708	175,751	66,926	20.45	3,273
1973	273,558.19	193,406	195,681	77,877	20.93	3,721
1974	264,472.28	183,279	185,435	79,037	21.93	3,604
1975	126,037.32	86,184	87,198	38,839	22.43	1,732
1976	217,645.81	145,779	147,493	70,153	23.42	2,995
1977	249,591.37	164,805	166,743	82,848	23.92	3,464
1978	250,510.99	161,855	163,759	86,752	24.92	3,481
1979	190,024.02	120,931	122,353	67,671	25.43	2,661
1980	234,120.27	146,653	148,378	85,742	25.94	3,305
1981	196,628.87	120,337	121,752	74,877	26.94	2,779
1982	200,843.36	120,024	121,436	79,407	27.94	2,842
1983	346,093.20	203,226	205,616	140,477	28.47	4,934

METROPOLITAN EDISON COMPANY

ACCOUNT 365.10 OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
1984	251,487.33	144,052	145,746	105,741	29.46	3,589
1985	374,897.72	210,730	213,208	161,690	29.99	5,391
1986	648,563.92	355,089	359,265	289,299	30.99	9,335
1987	1,058,580.27	568,034	574,715	483,865	31.52	15,351
1988	1,231,252.20	642,467	650,023	581,229	32.53	17,867
1989	1,328,283.71	673,705	681,628	646,656	33.52	19,292
1990	1,308,777.24	648,892	656,524	652,253	34.07	19,144
1991	1,221,528.11	587,555	594,465	627,063	35.07	17,880
1992	1,262,265.83	588,468	595,389	666,877	36.07	18,488
1993	1,098,372.52	495,805	501,636	596,737	37.07	16,098
1994	1,641,782.22	721,727	730,215	911,567	37.61	24,237
1995	1,004,098.76	426,340	431,354	572,745	38.62	14,830
1996	617,283.24	252,963	255,938	361,345	39.61	9,123
1997	869,150.23	343,141	347,177	521,973	40.62	12,850
1998	1,228,338.58	469,840	475,366	752,973	41.17	18,289
1999	789,723.85	290,224	293,637	496,087	42.17	11,764
2000	1,060,475.82	373,818	378,214	682,262	43.17	15,804
2001	1,207,765.63	407,621	412,415	795,351	44.17	18,007
2002	1,098,343.80	354,216	358,382	739,962	45.17	16,382
2003	323,271.89	99,406	100,575	222,697	46.17	4,823
2005	6,915,953.00	1,932,317	1,955,043	4,960,910	47.72	103,959
2006	581,115.34	153,531	155,337	425,778	48.73	8,737
2007	2,974.20	741	750	2,224	49.72	45
2008	5,622,608.19	1,315,690	1,331,164	4,291,444	50.73	84,594
2009	27,126,138.53	5,940,624	6,010,490	21,115,649	51.72	408,269
2010	16,055,137.78	3,272,037	3,310,519	12,744,619	52.73	241,696
2011	5,184,882.04	978,906	990,419	4,194,463	53.72	78,080
2012	831,486.57	144,346	146,044	685,443	54.73	12,524
2013	40,359,578.39	6,401,029	6,476,310	33,883,268	55.72	608,099
2014	11,540,948.14	1,654,972	1,674,436	9,866,512	56.73	173,921
2015	1,165,582.62	150,593	152,364	1,013,219	57.29	17,686
2016	3,955,815.95	450,963	456,267	3,499,549	58.29	60,037
2017	7,901,698.47	780,688	789,869	7,111,829	59.29	119,950
2018	15,784,990.48	1,319,625	1,335,145	14,449,845	60.29	239,672
2019	23,634,161.15	1,616,577	1,635,589	21,998,572	61.29	358,926
2020	19,228,895.23	1,022,977	1,035,008	18,193,887	62.29	292,084

METROPOLITAN EDISON COMPANY

ACCOUNT 365.10 OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
2021	16,315,692.84	619,996	627,287	15,688,406	63.29	247,881
2022	309,408.58	7,055	7,138	302,271	64.29	4,702
2023	568,759.43	4,323	4,374	564,385	65.29	8,644
	229,365,878.41	41,470,088	41,957,810	187,408,068		3,443,018
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					54.4	1.50

METROPOLITAN EDISON COMPANY

ACCOUNT 365.11 OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
1940	3,106.30	2,931	3,106			
1941	3,174.60	2,986	3,175			
1942	6,158.31	5,772	6,158			
1944	246.45	227	246			
1945	807.20	741	807			
1947	41.46	38	41			
1948	827.60	750	828			
1949	261.20	235	261			
1950	9,499.49	8,518	9,499			
1951	44.80	40	45			
1952	4,778.63	4,237	4,779			
1953	4,445.49	3,917	4,445			
1954	5,293.29	4,635	5,293			
1955	8,151.92	7,092	8,152			
1956	10,692.28	9,238	10,692			
1957	834.54	716	835			
1958	11,461.24	9,685	11,461			
1959	1,895.17	1,589	1,895			
1960	1,515.25	1,260	1,515			
1961	11,379.95	9,388	11,380			
1962	4,376.50	3,553	4,376			
1963	8,450.35	6,799	8,450			
1964	9,388.90	7,486	9,389			
1965	4,416.63	3,462	4,417			
1966	6,215.37	4,824	6,215			
1967	3,362.21	2,584	3,362			
1968	20,172.86	15,226	20,173			
1969	12,247.51	9,144	12,248			
1970	4,401.53	3,250	4,402			
1971	13,293.91	9,631	13,294			
1972	7,866.02	5,630	7,866			
1973	1,303.64	922	1,304			
1975	8,411.64	5,752	8,412			
1976	4,114.43	2,756	4,114			
1979	786.81	501	787			
1981	405.12	248	405			
1982	99.84	60	100			
1983	1,134.79	666	1,135			
1984	7,489.65	4,290	7,490			
1985	1,562.21	878	1,562			
1986	26.54	15	27			

METROPOLITAN EDISON COMPANY

ACCOUNT 365.11 OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
1988	0.04					
1989	7.31	4	7			
1993	814.09	367	814			
1998	52,089.19	19,924	52,089			
2008	4,000.78	936	4,001			
2016	66,137.05	7,540	52,957	13,180	58.29	226
2018	1,125.43	94	660	465	60.29	8
2019	81,631.95	5,584	39,220	42,412	61.29	692
2020	19,044.41	1,013	7,115	11,929	62.29	192
2021	8.00			8	63.29	
2023	30.53			31	65.29	
	429,030.41	197,134	361,004	68,026		1,118

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 60.8 0.26

METROPOLITAN EDISON COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
NET SALVAGE PERCENT.. 0						
1943	812,660.67	693,443	655,072	157,589	13.84	11,386
1946	11,481.88	9,700	9,163	2,319	14.24	163
1948	16,519.99	13,720	12,961	3,559	15.41	231
1949	40,112.04	33,173	31,337	8,775	15.59	563
1950	39,793.91	32,758	30,945	8,849	15.79	560
1951	62,754.10	51,408	48,563	14,191	16.00	887
1952	99,859.43	81,395	76,891	22,968	16.22	1,416
1953	38,846.78	31,497	29,754	9,093	16.45	553
1954	192,246.43	153,643	145,141	47,105	17.46	2,698
1955	135,726.49	107,848	101,880	33,846	17.71	1,911
1956	145,856.92	115,198	108,824	37,033	17.97	2,061
1957	142,047.37	111,465	105,297	36,750	18.25	2,014
1958	151,043.20	117,723	111,209	39,834	18.54	2,149
1959	94,534.84	73,170	69,121	25,414	18.83	1,350
1960	115,227.74	88,541	83,642	31,586	19.14	1,650
1961	138,501.46	105,607	99,763	38,738	19.47	1,990
1962	131,123.44	98,382	92,938	38,185	20.47	1,865
1963	106,501.00	79,258	74,872	31,629	20.80	1,521
1964	89,303.38	65,888	62,242	27,061	21.15	1,279
1965	192,759.46	140,946	133,147	59,612	21.50	2,773
1966	314,916.78	228,157	215,532	99,385	21.87	4,544
1967	813,948.83	584,090	551,770	262,179	22.24	11,789
1968	337,500.36	239,760	226,493	111,007	22.62	4,907
1969	375,996.66	264,326	249,700	126,297	23.02	5,486
1970	397,289.10	276,315	261,025	136,264	23.42	5,818
1971	484,936.05	333,539	315,083	169,853	23.83	7,128
1972	712,692.57	484,488	457,679	255,014	24.26	10,512
1973	1,247,728.60	837,975	791,606	456,123	24.69	18,474
1974	548,968.59	364,131	343,982	204,987	25.13	8,157
1975	324,790.36	212,673	200,905	123,885	25.57	4,845
1976	198,566.08	128,274	121,176	77,390	26.03	2,973
1977	318,411.98	201,364	190,222	128,190	27.03	4,743
1978	375,987.74	234,391	221,421	154,567	27.49	5,623
1979	368,875.89	226,527	213,992	154,884	27.96	5,539
1980	358,492.35	216,744	204,751	153,741	28.45	5,404
1981	344,878.84	206,651	195,216	149,663	28.43	5,264
1982	258,271.11	152,199	143,777	114,494	28.92	3,959
1983	409,913.45	237,422	224,285	185,628	29.43	6,307
1985	858,211.76	479,054	452,546	405,666	30.47	13,314
1986	1,080,310.11	591,470	558,742	521,568	30.99	16,830
1988	1,275,732.42	670,270	633,181	642,551	32.07	20,036
1989	1,024,705.32	526,699	497,555	527,150	32.62	16,160
1991	1,542,593.00	757,105	715,211	827,382	33.72	24,537

METROPOLITAN EDISON COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
NET SALVAGE PERCENT.. 0						
1992	1,098,095.22	529,282	499,995	598,100	33.86	17,664
1994	709,687.42	324,469	306,515	403,172	35.02	11,513
1995	994,720.35	442,253	417,781	576,939	35.60	16,206
1996	386,759.14	168,047	158,748	228,011	35.79	6,371
1997	752,540.26	317,120	299,573	452,967	36.39	12,448
1998	1,286,137.91	524,744	495,708	790,430	37.00	21,363
1999	796,839.79	316,266	298,766	498,074	37.23	13,378
2000	1,381,842.30	529,246	499,961	881,881	37.85	23,299
2001	2,612,225.64	969,658	916,003	1,696,223	38.11	44,509
2002	1,968,670.79	702,619	663,740	1,304,931	38.74	33,684
2003	652,712.88	224,794	212,355	440,358	39.02	11,285
2004	86,947.20	28,658	27,072	59,875	39.67	1,509
2005	30,813.79	9,749	9,210	21,604	39.98	540
2006	6,229.58	1,886	1,782	4,448	40.30	110
2007	24,933.82	7,201	6,803	18,131	40.64	446
2008	142,291.89	39,045	36,884	105,408	40.99	2,572
2009	4,496.65	1,167	1,102	3,395	41.36	82
2010	47,059.64	11,501	10,865	36,195	41.75	867
2011	57,120.94	13,138	12,411	44,710	41.85	1,068
2012	247,776.29	52,999	50,066	197,710	42.26	4,678
2013	164,035.07	32,545	30,744	133,291	42.41	3,143
2014	129,141.13	23,555	22,252	106,889	42.58	2,510
2015	452,668.25	75,052	70,899	381,769	42.78	8,924
2016	529,623.67	79,020	74,647	454,977	42.75	10,643
2017	598,220.64	78,965	74,596	523,625	42.76	12,246
2018	685,357.52	78,405	74,066	611,292	42.58	14,356
2019	738,277.13	71,096	67,162	671,115	42.23	15,892
2020	465,043.77	35,994	34,002	431,042	41.75	10,324
2021	564,016.12	32,431	30,637	533,379	40.98	13,016
2022	652,769.79	24,022	22,693	630,077	39.31	16,028
2023	461,706.52	6,464	6,106	455,601	35.09	12,984
	35,459,379.59	16,409,778	15,501,756	19,957,624		595,027

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 33.5 1.68

METROPOLITAN EDISON COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
NET SALVAGE PERCENT.. 0						
1944	6,657.03	6,351	6,439	218	3.83	57
1945	134,229.24	128,551	130,339	3,890	3.47	1,121
1947	10,534.14	9,993	10,132	402	4.15	97
1948	14,274.98	13,473	13,660	615	4.50	137
1949	51,284.52	48,141	48,811	2,474	4.87	508
1950	36,076.89	33,674	34,142	1,935	5.24	369
1951	30,151.30	27,980	28,369	1,782	5.62	317
1958	830.64	745	755	76	7.49	10
1959	71.49	64	65	6	7.44	1
1960	290.52	258	262	29	7.93	4
1962	71.49	63	64	7	8.43	1
1963	726.30	633	642	84	8.94	9
1964	548.10	476	483	65	8.99	7
1965	67,460.94	58,016	58,823	8,638	9.52	907
1966	69,848.67	59,846	60,678	9,171	9.61	954
1967	154,972.50	131,339	133,166	21,806	10.17	2,144
1968	170,110.09	142,552	144,535	25,575	10.73	2,384
1969	158,787.51	132,397	134,238	24,550	10.86	2,261
1970	221,195.16	182,243	184,778	36,417	11.44	3,183
1971	468,539.67	383,734	389,071	79,469	11.60	6,851
1972	461,305.26	373,011	378,199	83,106	12.19	6,818
1973	640,578.57	514,385	521,539	119,040	12.39	9,608
1974	712,005.47	567,468	575,360	136,645	12.61	10,836
1975	405,579.04	318,663	323,095	82,484	13.23	6,235
1976	485,772.85	378,417	383,680	102,093	13.48	7,574
1977	627,839.55	481,679	488,378	139,462	14.11	9,884
1978	625,904.35	475,562	482,176	143,728	14.38	9,995
1979	777,877.41	581,541	589,629	188,248	15.02	12,533
1980	684,600.95	506,262	513,303	171,298	15.32	11,181
1981	628,058.80	456,473	462,822	165,237	15.98	10,340
1982	695,986.43	499,718	506,668	189,318	16.30	11,615
1983	829,649.32	588,055	596,234	233,415	16.64	14,027
1984	1,068,068.91	742,522	752,849	315,220	17.32	18,200
1985	2,063,075.59	1,413,826	1,433,489	629,587	17.68	35,610
1986	2,594,366.04	1,741,338	1,765,557	828,809	18.37	45,118
1987	3,102,908.54	2,049,781	2,078,289	1,024,620	18.75	54,646
1988	3,457,223.44	2,245,812	2,277,047	1,180,176	19.15	61,628
1989	4,185,806.02	2,657,150	2,694,106	1,491,700	19.85	75,149
1990	5,588,467.80	3,482,174	3,530,604	2,057,864	20.26	101,573
1991	6,331,319.08	3,848,176	3,901,696	2,429,623	20.97	115,862
1992	4,445,932.50	2,647,108	2,683,924	1,762,008	21.41	82,298
1993	3,817,769.19	2,224,232	2,255,167	1,562,602	21.85	71,515
1994	4,870,267.25	2,758,519	2,796,884	2,073,383	22.58	91,824

METROPOLITAN EDISON COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
NET SALVAGE PERCENT.. 0						
1995	4,298,734.97	2,376,771	2,409,827	1,888,908	23.05	81,948
1996	2,308,895.87	1,244,495	1,261,803	1,047,093	23.52	44,519
1997	4,439,096.67	2,329,194	2,361,588	2,077,509	24.01	86,527
1998	7,418,005.12	3,763,896	3,816,244	3,601,761	24.75	145,526
1999	4,400,186.89	2,166,652	2,196,786	2,203,401	25.25	87,263
2000	4,363,920.56	2,081,590	2,110,541	2,253,380	25.76	87,476
2001	4,996,437.28	2,304,357	2,336,406	2,660,031	26.28	101,219
2002	4,266,435.35	1,898,564	1,924,969	2,341,466	26.81	87,336
2003	5,999,410.32	2,570,147	2,605,893	3,393,517	27.35	124,077
2004	8,390,016.93	3,435,712	3,483,496	4,906,521	28.12	174,485
2005	8,930,329.20	3,502,475	3,551,187	5,379,142	28.67	187,623
2006	14,423,834.75	5,401,726	5,476,853	8,946,982	29.23	306,089
2007	8,247,995.29	2,952,782	2,993,849	5,254,146	29.59	177,565
2008	7,191,914.82	2,440,936	2,474,885	4,717,030	30.16	156,400
2009	6,663,913.64	2,135,118	2,164,813	4,499,101	30.75	146,312
2010	8,365,381.12	2,517,980	2,553,000	5,812,381	31.35	185,403
2011	8,210,430.16	2,319,447	2,351,706	5,858,724	31.75	184,527
2012	12,696,498.68	3,329,022	3,375,322	9,321,177	32.36	288,046
2013	11,960,332.58	2,901,577	2,941,932	9,018,401	32.79	275,035
2014	12,480,619.23	2,763,209	2,801,640	9,678,979	33.42	289,616
2015	15,174,180.11	3,043,941	3,086,276	12,087,904	33.87	356,891
2016	14,140,704.64	2,545,327	2,580,727	11,559,978	34.17	338,308
2017	12,860,192.88	2,031,910	2,060,170	10,800,023	34.65	311,689
2018	13,538,320.04	1,838,504	1,864,074	11,674,246	34.99	333,645
2019	10,439,225.54	1,183,808	1,200,273	9,238,953	35.18	262,619
2020	13,695,541.99	1,232,599	1,249,742	12,445,800	35.41	351,477
2021	12,915,468.39	855,004	866,895	12,048,573	35.24	341,900
2022	11,869,399.02	489,019	495,820	11,373,579	34.87	326,171
2023	12,925,148.27	193,877	196,574	12,728,574	32.72	389,015
	318,307,593.85	100,762,040	102,163,438	216,144,156		7,124,098
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					30.3	2.24

METROPOLITAN EDISON COMPANY

ACCOUNT 367.10 UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
NET SALVAGE PERCENT.. 0						
2003	190,491.79	81,607	80,418	110,074	27.35	4,025
2008	2,556.67	868	855	1,702	30.16	56
2011	76,119.41	21,504	21,191	54,928	31.75	1,730
2012	452,100.91	118,541	116,815	335,286	32.36	10,361
2013	183,392.81	44,491	43,843	139,550	32.79	4,256
2014	271,554.50	60,122	59,246	212,308	33.42	6,353
2018	62,756.59	8,522	8,398	54,359	34.99	1,554
2019	0.02					
2022	216,849.93	8,934	8,804	208,046	34.87	5,966
2023	80,721.38	1,211	1,193	79,528	32.72	2,431
	1,536,544.01	345,800	340,763	1,195,781		36,732

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.6 2.39

METROPOLITAN EDISON COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 43-R1.5						
NET SALVAGE PERCENT.. 0						
1965	227.62	202	187	41	7.29	6
1968	1,006,892.08	877,406	810,682	196,210	8.19	23,957
1969	1,023,185.53	886,693	819,262	203,924	8.39	24,306
1970	1,482,673.63	1,269,169	1,172,652	310,022	9.00	34,447
1971	1,371,808.44	1,166,723	1,077,997	293,811	9.23	31,832
1972	2,039,763.72	1,722,784	1,591,771	447,993	9.48	47,257
1973	2,727,304.67	2,286,300	2,112,433	614,872	9.74	63,129
1974	3,116,984.41	2,592,084	2,394,963	722,021	10.02	72,058
1975	1,058,533.72	872,761	806,390	252,144	10.32	24,433
1976	1,548,076.61	1,264,779	1,168,596	379,481	10.64	35,666
1977	2,518,703.91	2,037,883	1,882,907	635,797	10.97	57,958
1978	3,437,446.45	2,752,707	2,543,371	894,075	11.32	78,982
1979	2,945,880.88	2,320,176	2,143,733	802,148	12.00	66,846
1980	2,175,204.86	1,693,615	1,564,820	610,385	12.37	49,344
1981	2,034,988.40	1,565,313	1,446,275	588,713	12.75	46,174
1982	2,429,031.11	1,844,606	1,704,328	724,703	13.15	55,110
1983	2,963,365.23	2,232,303	2,062,542	900,823	13.26	67,935
1984	4,906,818.04	3,643,803	3,366,701	1,540,117	13.69	112,499
1985	3,955,331.57	2,893,325	2,673,295	1,282,037	14.13	90,732
1986	6,316,593.60	4,547,947	4,202,087	2,114,507	14.58	145,028
1987	6,860,261.27	4,857,751	4,488,332	2,371,929	15.05	157,603
1988	7,810,145.21	5,434,299	5,021,035	2,789,110	15.52	179,711
1989	7,615,535.49	5,202,172	4,806,560	2,808,975	16.01	175,451
1990	7,851,895.13	5,260,770	4,860,702	2,991,193	16.50	181,284
1991	6,354,596.22	4,171,792	3,854,538	2,500,058	17.00	147,062
1992	4,994,544.95	3,225,477	2,980,188	2,014,357	17.28	116,572
1993	6,292,668.07	3,973,191	3,671,040	2,621,628	17.81	147,200
1994	6,677,618.58	4,117,420	3,804,301	2,873,318	18.34	156,669
1995	6,592,723.11	3,964,864	3,663,346	2,929,377	18.89	155,076
1996	5,073,370.27	2,985,678	2,758,625	2,314,745	19.23	120,372
1997	6,579,466.72	3,766,087	3,479,686	3,099,781	19.80	156,555
1998	6,191,156.72	3,457,142	3,194,235	2,996,922	20.16	148,657
1999	6,192,496.03	3,352,617	3,097,659	3,094,837	20.75	149,149
2000	9,352,887.85	4,923,360	4,548,951	4,803,937	21.14	227,244
2001	10,646,368.58	5,413,678	5,001,982	5,644,387	21.75	259,512
2002	9,189,454.21	4,524,887	4,180,781	5,008,673	22.17	225,921
2003	11,230,519.84	5,341,235	4,935,048	6,295,472	22.60	278,561
2004	19,787,948.46	9,029,241	8,342,590	11,445,358	23.24	492,485
2005	26,555,658.88	11,642,001	10,756,657	15,799,002	23.70	666,625
2006	20,284,318.91	8,519,414	7,871,534	12,412,785	24.17	513,562
2007	24,924,579.92	10,034,636	9,271,528	15,653,052	24.48	639,422
2008	21,402,703.18	8,192,955	7,569,902	13,832,801	24.99	553,533
2009	19,946,177.14	7,230,489	6,680,629	13,265,548	25.50	520,218

METROPOLITAN EDISON COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 43-R1.5						
NET SALVAGE PERCENT.. 0						
2010	13,961,023.87	4,787,235	4,423,178	9,537,846	25.87	368,684
2011	9,299,973.41	2,999,241	2,771,156	6,528,817	26.26	248,622
2012	13,077,014.37	3,940,104	3,640,469	9,436,545	26.67	353,826
2013	10,464,129.94	2,922,631	2,700,372	7,763,758	27.09	286,591
2014	9,343,684.62	2,405,064	2,222,165	7,121,520	27.40	259,909
2015	11,169,204.90	2,620,295	2,421,028	8,748,177	27.73	315,477
2016	9,488,546.56	2,006,828	1,854,214	7,634,333	27.96	273,045
2017	10,184,249.08	1,912,602	1,767,154	8,417,095	28.10	299,541
2018	13,993,739.74	2,278,181	2,104,931	11,888,809	28.28	420,396
2019	16,429,041.98	2,254,065	2,082,649	14,346,393	28.29	507,119
2020	17,093,215.29	1,890,510	1,746,742	15,346,473	28.15	545,168
2021	13,919,158.17	1,152,506	1,064,861	12,854,297	27.71	463,887
2022	17,002,999.79	901,159	832,628	16,170,372	26.83	602,697
2023	18,433,988.76	376,053	347,455	18,086,534	24.01	753,292
	491,325,879.70	199,538,209	184,363,843	306,962,037		13,194,397

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.3 2.69

METROPOLITAN EDISON COMPANY

ACCOUNT 369.00 OVERHEAD SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-R1						
NET SALVAGE PERCENT.. 0						
1950	3,197.07	3,008	2,392	805	4.62	174
1951	6,382.97	5,969	4,746	1,637	5.02	326
1952	14,321.18	13,312	10,584	3,737	5.42	689
1953	31,870.48	29,659	23,581	8,289	5.26	1,576
1954	44,332.08	40,981	32,583	11,749	5.68	2,068
1955	59,659.35	54,761	43,540	16,119	6.13	2,630
1956	74,611.83	67,986	54,054	20,558	6.58	3,124
1957	82,782.48	75,415	59,961	22,821	6.50	3,511
1958	93,798.76	84,785	67,411	26,388	6.96	3,791
1959	101,257.66	90,788	72,184	29,074	7.44	3,908
1960	121,167.59	108,493	86,261	34,907	7.42	4,704
1961	127,430.90	113,095	89,920	37,511	7.92	4,736
1962	130,153.89	114,457	91,003	39,151	8.43	4,644
1963	150,739.44	132,229	105,133	45,606	8.47	5,384
1964	172,724.54	150,046	119,299	53,426	8.99	5,943
1965	215,257.48	186,370	148,180	67,077	9.07	7,395
1966	272,866.73	233,792	185,884	86,983	9.61	9,051
1967	334,885.74	285,725	227,175	107,711	9.72	11,081
1968	391,523.80	330,289	262,607	128,917	10.29	12,528
1969	419,365.06	351,973	279,848	139,517	10.44	13,364
1970	438,607.05	363,693	289,166	149,441	11.02	13,561
1971	437,169.32	360,315	286,480	150,689	11.20	13,454
1972	463,635.73	377,260	299,953	163,683	11.79	13,883
1973	545,306.09	440,607	350,319	194,987	12.00	16,249
1974	515,309.84	413,227	328,550	186,760	12.23	15,271
1975	462,834.65	365,917	290,934	171,901	12.85	13,378
1976	542,291.08	425,048	337,948	204,343	13.10	15,599
1977	588,321.52	456,890	363,265	225,057	13.38	16,820
1978	693,945.81	530,452	421,753	272,193	14.02	19,415
1979	742,011.43	561,332	446,305	295,706	14.32	20,650
1980	751,805.76	562,501	447,235	304,571	14.64	20,804
1981	777,985.81	575,321	457,428	320,558	14.97	21,413
1982	791,015.22	577,758	459,365	331,650	15.32	21,648
1983	772,907.57	554,020	440,492	332,416	16.00	20,776
1984	746,395.69	527,702	419,567	326,829	16.37	19,965
1985	793,425.74	552,859	439,568	353,858	16.75	21,126
1986	872,034.62	598,390	475,769	396,266	17.15	23,106
1987	1,021,544.36	689,747	548,406	473,138	17.56	26,944
1988	1,138,215.90	755,548	600,723	537,493	17.98	29,894
1989	1,689,309.94	1,101,430	875,728	813,582	18.41	44,192
1990	1,602,844.16	1,025,500	815,357	787,487	18.86	41,754
1991	1,321,145.53	832,982	662,289	658,857	19.05	34,586
1992	1,166,461.00	720,173	572,597	593,864	19.52	30,423

METROPOLITAN EDISON COMPANY

ACCOUNT 369.00 OVERHEAD SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-R1						
NET SALVAGE PERCENT.. 0						
1993	1,236,750.07	746,873	593,826	642,924	20.01	32,130
1994	1,764,654.34	1,041,146	827,797	936,857	20.50	45,700
1995	1,994,643.17	1,154,101	917,605	1,077,038	20.76	51,880
1996	2,562,977.16	1,445,007	1,148,900	1,414,077	21.28	66,451
1997	2,236,069.89	1,232,522	979,957	1,256,113	21.58	58,207
1998	2,331,340.65	1,248,433	992,607	1,338,734	22.12	60,521
1999	1,857,372.88	969,177	770,576	1,086,797	22.45	48,410
2000	1,418,608.45	716,681	569,820	848,788	23.01	36,888
2001	2,163,446.94	1,061,171	843,718	1,319,729	23.37	56,471
2002	1,995,578.33	948,299	753,976	1,241,602	23.75	52,278
2003	889,347.61	408,388	324,702	564,646	24.14	23,390
2004	66,529.60	29,446	23,412	43,118	24.56	1,756
2005	628.70	268	213	416	24.98	17
2006	1,499,257.76	613,946	488,138	1,011,120	25.24	40,060
2007	1,251,076.72	489,171	388,931	862,146	25.70	33,547
2008	2,264,035.07	845,844	672,516	1,591,519	25.99	61,236
2009	4,329,667.73	1,537,898	1,222,756	3,106,912	26.32	118,044
2010	1,866,289.80	629,873	500,801	1,365,489	26.50	51,528
2011	1,681,426.80	533,853	424,457	1,256,970	26.87	46,780
2012	3,333,656.34	992,763	789,328	2,544,328	27.11	93,852
2013	2,496,011.51	694,390	552,097	1,943,915	27.24	71,363
2014	2,731,981.28	703,212	559,112	2,172,869	27.40	79,302
2015	2,822,748.13	667,015	530,332	2,292,416	27.47	83,452
2016	2,078,015.22	444,280	353,239	1,724,776	27.59	62,515
2017	1,837,635.64	351,172	279,211	1,558,425	27.51	56,649
2018	2,772,344.84	463,536	368,549	2,403,796	27.39	87,762
2019	4,517,769.55	642,427	510,783	4,006,987	27.15	147,587
2020	3,733,941.60	432,390	343,786	3,390,156	26.71	126,925
2021	4,233,078.86	371,664	295,503	3,937,576	25.99	151,504
2022	6,183,630.16	354,322	281,715	5,901,915	24.68	239,138
2023	3,437,969.20	79,073	62,870	3,375,099	21.29	158,530
	95,311,336.85	37,690,146	29,966,776	65,344,561		2,859,411

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.9 3.00

METROPOLITAN EDISON COMPANY

ACCOUNT 369.10 UNDERGROUND SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. 0						
1949	234.49	215	234			
1950	360.43	331	360			
1951	619.42	566	619			
1952	1,356.03	1,231	1,356			
1953	1,453.15	1,311	1,453			
1954	2,829.91	2,537	2,830			
1955	4,201.42	3,741	4,201			
1956	5,793.20	5,162	5,793			
1957	9,284.40	8,211	9,284			
1958	6,720.49	5,899	6,720			
1959	9,434.45	8,216	9,434			
1960	10,447.20	9,022	10,447			
1961	7,970.39	6,874	7,970			
1962	11,208.16	9,581	11,208			
1963	8,580.03	7,267	8,580			
1964	17,246.36	14,470	17,246			
1965	58,402.02	48,515	58,402			
1966	72,713.94	59,785	72,182	532	12.43	43
1967	82,651.71	67,245	81,189	1,463	12.94	113
1968	149,924.70	120,659	145,679	4,246	13.46	315
1969	150,378.73	120,483	145,467	4,912	13.52	363
1970	165,513.82	131,054	158,230	7,284	14.07	518
1971	185,954.85	145,454	175,616	10,339	14.62	707
1972	275,033.84	212,464	256,522	18,512	15.17	1,220
1973	439,419.02	335,101	404,589	34,830	15.72	2,216
1974	407,244.62	306,411	369,950	37,295	16.29	2,289
1975	415,788.13	308,515	372,490	43,298	16.86	2,568
1976	451,734.20	330,444	398,966	52,768	17.44	3,026
1977	455,739.74	328,497	396,616	59,124	18.01	3,283
1978	634,633.88	450,463	543,873	90,761	18.60	4,880
1979	778,106.73	543,585	656,305	121,802	19.20	6,344
1980	700,657.81	481,562	581,421	119,237	19.79	6,025
1981	702,833.01	474,975	573,468	129,365	20.39	6,345
1982	640,250.79	425,127	513,283	126,968	21.00	6,046
1983	787,475.81	513,434	619,902	167,574	21.61	7,754
1984	1,304,795.18	834,938	1,008,075	296,720	22.23	13,348
1985	1,671,567.36	1,049,076	1,266,617	404,950	22.85	17,722
1986	2,060,103.24	1,266,963	1,529,686	530,417	23.48	22,590
1987	2,378,586.84	1,432,385	1,729,411	649,176	24.11	26,926
1988	3,482,732.94	2,052,375	2,477,965	1,004,768	24.74	40,613
1989	4,747,792.54	2,719,061	3,282,898	1,464,895	25.74	56,911
1990	5,752,239.55	3,217,803	3,885,062	1,867,178	26.38	70,780
1991	5,351,575.92	2,921,960	3,527,872	1,823,704	27.02	67,495

METROPOLITAN EDISON COMPANY

ACCOUNT 369.10 UNDERGROUND SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. 0						
1992	5,024,951.97	2,675,284	3,230,044	1,794,908	27.67	64,868
1993	5,326,604.95	2,761,845	3,334,554	1,992,051	28.32	70,341
1994	5,959,287.82	3,005,865	3,629,176	2,330,112	28.98	80,404
1995	4,854,872.11	2,379,858	2,873,357	1,981,515	29.64	66,853
1996	5,604,433.92	2,666,590	3,219,547	2,384,887	30.30	78,709
1997	4,820,046.35	2,209,509	2,667,683	2,152,363	31.31	68,744
1998	5,569,268.02	2,471,084	2,983,500	2,585,768	31.97	80,881
1999	5,800,198.56	2,487,125	3,002,867	2,797,332	32.64	85,703
2000	4,867,084.44	2,013,026	2,430,457	2,436,627	33.32	73,128
2001	6,577,388.79	2,619,116	3,162,228	3,415,161	34.00	100,446
2002	5,555,590.19	2,114,458	2,552,922	3,002,668	34.99	85,815
2003	2,570,996.58	938,157	1,132,698	1,438,299	35.68	40,311
2004	16,249.04	5,671	6,847	9,402	36.37	259
2006	2,169,818.48	683,493	825,225	1,344,593	38.06	35,328
2007	2,725,047.54	813,699	982,431	1,742,617	38.75	44,971
2008	2,214,733.27	624,776	754,333	1,460,400	39.45	37,019
	104,058,162.48	51,452,524	62,117,340	41,940,822		1,384,220

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.3 1.33

METROPOLITAN EDISON COMPANY

ACCOUNT 370.10 METERS - SMART GRID

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-S2						
NET SALVAGE PERCENT.. 0						
2008	13,815.36	11,414	7,641	6,174	3.26	1,894
2011	44.02	33	22	22	4.34	5
2013	59,521.78	39,808	26,648	32,874	5.20	6,322
2014	17,440.22	10,902	7,298	10,142	5.70	1,779
2015	1,489,860.53	859,947	575,655	914,206	6.23	146,743
2016	17,969,441.42	9,407,003	6,297,120	11,672,321	6.83	1,708,978
2017	26,992,368.44	12,546,053	8,398,424	18,593,944	7.49	2,482,503
2018	37,072,709.13	14,884,693	9,963,927	27,108,782	8.20	3,305,949
2019	28,095,974.06	9,367,198	6,270,474	21,825,500	9.00	2,425,056
2020	9,552,251.20	2,507,466	1,678,517	7,873,734	9.83	800,990
2021	8,017,093.75	1,511,222	1,011,624	7,005,470	10.76	651,066
2022	6,247,996.91	709,772	475,127	5,772,870	11.71	492,986
2023	6,176,715.29	233,480	156,293	6,020,422	12.71	473,676
	141,705,232.11	52,088,991	34,868,770	106,836,462		12,497,947
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					8.5	8.82

METROPOLITAN EDISON COMPANY

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES - DUSK TO DAWN LIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 37-R0.5						
NET SALVAGE PERCENT.. 0						
1962	10,202.86	9,350	10,203			
1963	25,482.82	23,281	25,483			
1964	11,474.02	10,377	11,474			
1965	14,759.12	13,296	14,759			
1966	8,124.17	7,240	8,124			
1972	5,105.56	4,339	5,094	12	9.10	1
1973	7,103.35	5,991	7,034	69	9.38	7
1974	5,657.76	4,733	5,557	101	9.67	10
1975	2,541.90	2,108	2,475	67	9.98	7
1976	2,882.51	2,369	2,781	102	10.30	10
1977	3,877.42	3,155	3,704	173	10.64	16
1978	4,404.81	3,548	4,166	239	10.99	22
1979	7,011.71	5,586	6,558	454	11.36	40
1980	9,257.03	7,289	8,558	699	11.75	59
1981	12,981.04	10,097	11,855	1,126	12.14	93
1982	10,778.01	8,275	9,715	1,063	12.55	85
1983	10,838.83	8,209	9,638	1,201	12.97	93
1984	12,184.60	9,145	10,737	1,448	13.13	110
1985	17,559.46	12,980	15,239	2,320	13.58	171
1986	13,721.29	9,982	11,720	2,001	14.05	142
1987	11,695.15	8,409	9,873	1,822	14.26	128
1988	16,612.97	11,735	13,778	2,835	14.75	192
1989	45,370.25	31,619	37,123	8,247	15.00	550
1990	134,957.55	92,230	108,285	26,673	15.52	1,719
1991	172,319.99	115,937	136,119	36,201	15.81	2,290
1992	208,554.64	137,959	161,974	46,581	16.12	2,890
1993	349,788.74	227,223	266,777	83,012	16.45	5,046
1994	132,074.29	84,158	98,808	33,266	16.80	1,980
1995	145,508.85	90,827	106,638	38,871	17.16	2,265
1996	137,371.20	83,865	98,464	38,907	17.55	2,217
1997	88,307.81	52,649	61,814	26,494	17.95	1,476
1998	287,514.97	167,161	196,259	91,256	18.36	4,970
1999	56,029.53	31,847	37,391	18,639	18.60	1,002
2000	49,930.73	27,572	32,372	17,559	19.06	921
2001	58,557.25	31,492	36,974	21,583	19.34	1,116
2002	29,852.70	15,595	18,310	11,543	19.65	587
2003	62,627.37	31,715	37,236	25,391	19.98	1,271
2004	267,338.60	130,836	153,611	113,728	20.34	5,591
2005	190,769.76	90,349	106,076	84,694	20.56	4,119
2006	223,633.90	102,156	119,939	103,695	20.81	4,983
2007	62,545.09	27,451	32,229	30,316	21.09	1,437
2008	92,123.82	38,692	45,427	46,697	21.40	2,182
2009	76,812.36	30,848	36,218	40,594	21.60	1,879

METROPOLITAN EDISON COMPANY

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES - DUSK TO DAWN LIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 37-R0.5						
NET SALVAGE PERCENT.. 0						
2010	134,109.47	51,230	60,148	73,961	21.84	3,386
2011	119,402.77	43,284	50,819	68,584	21.98	3,120
2012	181,541.12	62,014	72,809	108,732	22.17	4,904
2013	67,402.82	21,582	25,339	42,064	22.29	1,887
2014	95,644.23	28,531	33,497	62,147	22.35	2,781
2015	80,019.86	22,037	25,873	54,147	22.36	2,422
2016	52,661.88	13,229	15,532	37,130	22.35	1,661
2017	41,428.62	9,396	11,032	30,397	22.15	1,372
2018	29,164.15	5,839	6,855	22,309	21.97	1,015
2019	75,023.12	12,934	15,185	59,838	21.61	2,769
2020	62,807.30	8,944	10,501	52,306	21.07	2,482
2021	40,521.79	4,457	5,233	35,289	20.23	1,744
2022	59,068.17	4,359	5,118	53,950	18.83	2,865
2023	38,097.20	1,189	1,396	36,701	15.50	2,368
	4,173,138.29	2,112,700	2,475,906	1,697,232		86,453

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.6 2.07

METROPOLITAN EDISON COMPANY

ACCOUNT 371.21 INSTALLATIONS ON CUSTOMERS' PREMISES - METER SOCKET DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-R2.5						
NET SALVAGE PERCENT.. 0						
1997	403,401.79	341,036	376,939	26,463	4.85	5,456
1998	8,805.95	7,298	8,066	740	5.27	140
	412,207.74	348,334	385,005	27,203		5,596

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.9 1.36

METROPOLITAN EDISON COMPANY

ACCOUNT 371.23 INSTALLATIONS ON CUSTOMERS' PREMISES - SURGE SUPPRESSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S2.5						
NET SALVAGE PERCENT.. 0						
1997	255,519.19	234,286	255,519			
1998	21,188.73	19,180	21,189			
	276,707.92	253,466	276,708			

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

METROPOLITAN EDISON COMPANY

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 28-R1						
NET SALVAGE PERCENT.. 0						
1943	20,836.32	20,836	20,836			
1951	575.52	576	576			
1952	2,713.67	2,714	2,714			
1953	2,886.60	2,887	2,887			
1954	6,060.47	6,060	6,060			
1955	1,165.84	1,166	1,166			
1956	1,857.10	1,857	1,857			
1957	166.45	166	166			
1958	5,453.83	5,454	5,454			
1959	993.48	993	993			
1960	9,148.80	9,149	9,149			
1961	11,740.08	11,740	11,740			
1962	3,823.63	3,824	3,824			
1963	8,418.71	8,419	8,419			
1964	15,859.31	15,859	15,859			
1965	51,138.75	51,139	51,139			
1966	8,285.65	8,286	8,286			
1967	18,777.03	18,777	18,777			
1968	31,919.12	31,887	20,556	11,363	0.06	11,363
1969	48,811.43	48,416	31,212	17,599	0.45	17,599
1970	23,110.15	22,750	14,666	8,444	0.85	8,444
1971	27,397.22	26,753	17,247	10,150	1.26	8,056
1972	24,805.48	24,146	15,566	9,239	1.41	6,552
1973	44,340.66	42,771	27,573	16,768	1.85	9,064
1974	12,205.58	11,721	7,556	4,650	2.05	2,268
1975	5,756.54	5,472	3,528	2,229	2.52	885
1976	7,060.47	6,674	4,302	2,758	2.75	1,003
1977	10,348.79	9,721	6,267	4,082	3.00	1,361
1978	6,178.44	5,763	3,715	2,463	3.28	751
1979	5,120.26	4,739	3,055	2,065	3.58	577
1980	2,220.51	2,038	1,314	907	3.90	233
1981	1,697.04	1,543	995	702	4.23	166
1982	3,205.09	2,900	1,870	1,335	4.37	305
1983	1,863.02	1,667	1,075	788	4.75	166
1984	1,169.29	1,035	667	502	5.14	98
1985	3,335.86	2,928	1,888	1,448	5.36	270
1986	2,517.85	2,181	1,406	1,112	5.79	192
1987	3,385.34	2,904	1,872	1,513	6.05	250
1988	3,067.58	2,592	1,671	1,397	6.52	214
1989	2,267.18	1,893	1,220	1,047	6.82	154
1990	6,917.65	5,701	3,675	3,243	7.15	454
1991	11,848.83	9,627	6,206	5,643	7.50	752
1992	18,610.94	14,891	9,600	9,011	7.87	1,145

METROPOLITAN EDISON COMPANY

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 28-R1						
NET SALVAGE PERCENT.. 0						
1993	53,685.46	42,245	27,234	26,451	8.26	3,202
1994	89,216.78	68,956	44,453	44,764	8.67	5,163
1995	34,974.86	26,616	17,158	17,817	8.95	1,991
1996	39,135.99	29,164	18,801	20,335	9.40	2,163
1997	68,883.70	50,382	32,479	36,405	9.73	3,742
1998	203,381.59	145,214	93,614	109,768	10.21	10,751
1999	535,088.67	373,599	240,846	294,243	10.59	27,785
2000	345,462.40	235,433	151,775	193,687	10.98	17,640
2001	467,189.24	310,120	199,923	267,266	11.40	23,444
2002	262,622.97	169,392	109,201	153,422	11.83	12,969
2003	338,050.35	211,349	136,249	201,801	12.29	16,420
2004	559,743.55	339,428	218,817	340,927	12.66	26,929
2005	435,956.46	254,860	164,299	271,657	13.15	20,658
2006	655,563.83	369,410	238,145	417,419	13.56	30,783
2007	273,386.43	147,957	95,383	178,003	13.99	12,724
2008	389,820.40	202,395	130,477	259,343	14.35	18,073
2009	420,854.48	208,702	134,543	286,311	14.74	19,424
2010	544,201.86	256,428	165,310	378,892	15.15	25,009
2011	895,467.54	398,483	256,887	638,581	15.59	40,961
2012	628,607.65	263,135	169,634	458,974	15.97	28,740
2013	799,816.12	313,208	201,914	597,902	16.31	36,659
2014	631,700.92	229,813	148,152	483,549	16.61	29,112
2015	663,231.44	222,116	143,190	520,041	16.88	30,808
2016	672,440.61	204,758	132,000	540,441	17.13	31,549
2017	844,853.98	230,138	148,362	696,492	17.37	40,097
2018	631,083.62	150,955	97,315	533,769	17.49	30,519
2019	741,072.83	151,401	97,603	643,470	17.53	36,707
2020	664,950.83	111,246	71,716	593,235	17.42	34,055
2021	477,406.22	60,726	39,148	438,258	17.15	25,554
2022	755,327.94	63,221	40,756	714,572	16.42	43,518
2023	1,088,993.38	37,026	23,869	1,065,124	14.21	74,956
	15,691,233.66	6,340,491	4,147,857	11,543,377		834,427

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.8 5.32

METROPOLITAN EDISON COMPANY

ACCOUNT 373.30 STREET LIGHTING AND SIGNAL SYSTEMS - LED

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S0						
NET SALVAGE PERCENT.. 0						
2015	1,001.91	444	160	842	10.69	79
2016	141,675.74	57,591	20,804	120,872	10.95	11,039
2017	573,554.47	210,265	75,957	497,597	11.23	44,310
2018	620,864.30	201,160	72,668	548,196	11.48	47,752
2019	335,129.67	93,032	33,607	301,523	11.71	25,749
2020	513,329.27	116,423	42,057	471,272	11.93	39,503
2021	395,453.96	67,702	24,457	370,997	12.10	30,661
2022	122,795.16	13,434	4,853	117,942	12.22	9,652
2023	721,630.51	28,432	10,271	711,360	12.21	58,260
	3,425,434.99	788,483	284,834	3,140,601		267,005

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.8 7.79

METROPOLITAN EDISON COMPANY

ACCOUNT 389.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2						
NET SALVAGE PERCENT.. 0						
1948	203.91	169	204			
1949	472.07	390	472			
1962	1,489.00	1,108	1,476	13	21.14	1
1963	281.19	208	277	4	21.47	
1969	1.00	1	1			
1972	15,551.46	10,332	13,761	1,790	26.02	69
1990	54.56	26	35	20	35.94	1
1996	24.33	10	13	11	39.17	
	18,077.52	12,244	16,239	1,839		71

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.9 0.39

METROPOLITAN EDISON COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MISCELLANEOUS IMPROVEMENTS - MINOR						
SURVIVOR CURVE.. IOWA 40-R1.5						
NET SALVAGE PERCENT.. 0						
1923	80,033.55	80,034	80,034			
1926	206.46	206	206			
1928	96,200.28	96,200	96,200			
1936	163.90	164	164			
1943	97.99	98	98			
1944	6,809.62	6,810	6,810			
1946	2,419.92	2,401	2,142	278	0.62	278
1947	6,594.83	6,508	5,806	789	1.02	774
1948	285.08	280	250	35	1.42	25
1955	60,270.56	57,390	51,202	9,068	3.44	2,636
1956	20,214.07	19,240	17,166	3,049	3.42	892
1957	1,554.12	1,468	1,310	244	3.92	62
1958	170.00	160	143	27	3.94	7
1959	687.48	643	574	114	4.47	26
1960	510.65	477	426	85	4.53	19
1961	246.48	230	205	41	4.62	9
1962	3,385.41	3,123	2,786	599	5.17	116
1963	11,871.25	10,917	9,740	2,131	5.29	403
1964	894.01	819	731	163	5.44	30
1965	343.73	314	280	64	5.60	11
1966	117.16	106	95	23	6.19	4
1967	257,276.20	231,137	206,216	51,060	6.39	7,991
1968	330,692.06	295,506	263,645	67,047	6.61	10,143
1969	392,218.05	348,447	310,878	81,340	6.85	11,874
1970	2,116.31	1,868	1,667	450	7.10	63
1971	888.72	779	695	194	7.38	26
1972	263,219.15	229,106	204,404	58,815	7.67	7,668
1973	12,390.96	10,701	9,547	2,844	7.98	356
1974	3,327.30	2,849	2,542	785	8.30	95
1975	1,745.00	1,481	1,321	424	8.64	49
1976	4,620.93	3,885	3,466	1,155	8.99	128
1977	22,534.21	18,757	16,735	5,800	9.36	620
1978	84,031.98	69,587	62,084	21,948	9.45	2,323
1979	65,331.40	53,493	47,725	17,606	9.85	1,787
1980	92,041.64	74,471	66,442	25,600	10.26	2,495
1981	2,271.33	1,815	1,619	652	10.69	61
1982	13,977.23	11,078	9,884	4,094	10.86	377
1983	120,681.33	94,325	84,155	36,526	11.32	3,227
1984	69,819.73	53,775	47,977	21,843	11.78	1,854
1985	42,018.37	31,867	28,431	13,587	12.26	1,108
1986	131,842.77	98,882	88,221	43,622	12.50	3,490
1987	194,931.98	143,723	128,227	66,705	13.00	5,131

METROPOLITAN EDISON COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MISCELLANEOUS IMPROVEMENTS - MINOR						
SURVIVOR CURVE.. IOWA 40-R1.5						
NET SALVAGE PERCENT.. 0						
1988	1,232,869.64	897,283	800,539	432,331	13.28	32,555
1989	234,964.30	167,812	149,719	85,246	13.81	6,173
1990	3,080,105.87	2,156,690	1,924,158	1,155,948	14.34	80,610
1991	102,292.60	70,480	62,881	39,412	14.67	2,687
1992	93,734.65	63,187	56,374	37,360	15.23	2,453
1993	154,309.09	102,122	91,111	63,198	15.59	4,054
1994	520,623.68	337,885	301,455	219,169	15.95	13,741
1995	2,117,405.71	1,339,683	1,195,240	922,166	16.55	55,720
1996	601,762.92	372,371	332,222	269,541	16.94	15,912
1997	154,449.22	92,917	82,899	71,550	17.55	4,077
1998	170,744.29	100,142	89,345	81,400	17.98	4,527
2000	69,182.75	38,369	34,232	34,951	18.87	1,852
2001	69,824.95	37,552	33,503	36,322	19.34	1,878
2002	111,448.05	57,986	51,734	59,714	19.82	3,013
2003	66,399.41	33,346	29,751	36,649	20.32	1,804
2004	70,309.12	34,001	30,335	39,974	20.82	1,920
2005	71,001.89	32,973	29,418	41,584	21.34	1,949
2006	16,124.84	7,167	6,394	9,731	21.87	445
2007	144,508.05	61,517	54,884	89,624	22.26	4,026
2008	377,021.39	152,543	136,096	240,925	22.81	10,562
2009	434,952.82	167,109	149,091	285,861	23.24	12,300
2010	47,200.89	17,143	15,295	31,906	23.67	1,348
2011	2,081,949.96	710,361	633,771	1,448,179	24.13	60,016
2012	836,251.11	267,349	238,524	597,727	24.47	24,427
2013	876,556.76	260,513	232,425	644,132	24.83	25,942
2014	333,933.53	91,364	81,513	252,420	25.22	10,009
2015	1,322,335.07	329,261	293,760	1,028,575	25.63	40,132
2016	2,458,700.42	553,208	493,562	1,965,139	25.83	76,080
2017	1,357,744.73	271,006	241,786	1,115,958	26.07	42,806
2018	32,379.29	5,608	5,003	27,376	26.25	1,043
2019	556,216.56	81,319	72,551	483,665	26.27	18,411
2020	609,985.86	71,734	64,000	545,986	26.26	20,792
2021	164,271.18	14,456	12,897	151,374	25.91	5,842
2022	226,916.43	12,798	11,418	215,498	25.10	8,586
2023	9,046,042.89	197,204	175,942	8,870,101	22.49	394,402
	32,245,573.12	11,271,579	10,076,074	22,169,499		1,058,252

METROPOLITAN EDISON COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CORPORATE HEADQUARTERS - READING						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. 0						
1943	2.17	2	2			
1953	51.61	44	42	10	11.47	1
1954	1,044,990.32	893,258	847,851	197,140	11.80	16,707
1955	2,084.98	1,771	1,681	404	12.15	33
1956	2,259.88	1,922	1,824	436	11.87	37
1957	2,900.26	2,450	2,325	575	12.24	47
1960	1,949.52	1,622	1,540	410	12.84	32
1961	5,397.23	4,486	4,258	1,139	12.69	90
1962	1,118.40	922	875	243	13.13	19
1963	17,906.07	14,733	13,984	3,922	13.03	301
1964	16,135.71	13,249	12,576	3,560	12.96	275
1965	5,502.57	4,475	4,248	1,255	13.44	93
1966	542,314.45	439,709	417,357	124,957	13.42	9,311
1967	1,019,821.14	824,015	782,128	237,693	13.43	17,699
1968	27,319.64	21,834	20,724	6,596	13.94	473
1969	32,772.04	26,077	24,751	8,021	13.99	573
1970	23,882.00	18,910	17,949	5,933	14.07	422
1971	41,920.92	33,013	31,335	10,586	14.17	747
1972	99,520.61	77,905	73,945	25,576	14.29	1,790
1973	270,359.79	210,259	199,571	70,789	14.44	4,902
1974	32,027.93	24,732	23,475	8,553	14.60	586
1975	34,312.44	26,462	25,117	9,196	14.39	639
1976	6,716.02	5,136	4,875	1,841	14.61	126
1977	34,965.49	26,504	25,157	9,809	14.85	661
1978	837,677.60	632,698	600,536	237,142	14.74	16,088
1979	105,880.92	79,157	75,133	30,748	15.02	2,047
1980	101,564.45	75,544	71,704	29,861	14.98	1,993
1981	10,468.66	7,697	7,306	3,163	15.31	207
1982	132,778.97	96,982	92,052	40,727	15.32	2,658
1983	100,670.63	72,986	69,276	31,395	15.36	2,044
1984	172,507.72	124,016	117,712	54,796	15.45	3,547
1985	243,779.90	173,620	164,794	78,986	15.56	5,076
1986	138,282.78	98,015	93,033	45,250	15.41	2,936
1987	5,451,561.90	3,820,455	3,626,249	1,825,313	15.58	117,157
1988	518,320.32	358,781	340,543	177,777	15.78	11,266
1989	1,347,234.88	925,011	877,990	469,245	15.75	29,793
1990	2,870,415.35	1,951,882	1,852,662	1,017,754	15.76	64,578
1991	13,072,315.39	8,795,054	8,347,973	4,724,342	15.81	298,820
1992	311,889.99	207,282	196,745	115,145	15.90	7,242
1993	4,660,046.57	3,056,059	2,900,710	1,759,337	16.01	109,890
1994	790,074.18	512,758	486,693	303,381	15.95	19,021

METROPOLITAN EDISON COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CORPORATE HEADQUARTERS - READING						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. 0						
1995	614,197.37	392,104	372,172	242,025	16.14	14,995
1996	2,014,003.97	1,268,420	1,203,942	810,062	16.17	50,097
1997	630,488.37	390,966	371,092	259,396	16.24	15,973
1998	2,285,684.57	1,398,839	1,327,731	957,953	16.17	59,243
1999	173,979.93	104,423	99,115	74,865	16.32	4,587
2000	549,096.37	323,857	307,394	241,702	16.34	14,792
2001	607,627.25	352,728	334,798	272,830	16.26	16,779
2002	27,328.98	15,512	14,723	12,606	16.38	770
2003	181,063.55	100,599	95,485	85,578	16.40	5,218
2004	2,151,720.43	1,166,448	1,107,154	1,044,567	16.47	63,422
2005	795,241.17	420,762	399,373	395,868	16.47	24,036
2006	871,795.98	448,539	425,738	446,058	16.51	27,017
2007	1,020,438.72	510,219	484,283	536,156	16.50	32,494
2008	550,507.35	266,225	252,692	297,815	16.55	17,995
2009	793,214.52	370,352	351,526	441,689	16.56	26,672
2010	327,814.34	146,926	139,457	188,357	16.62	11,333
2011	602,121.52	258,190	245,065	357,056	16.65	21,445
2012	66,646.26	27,205	25,822	40,824	16.67	2,449
2013	1,501,422.87	580,150	550,659	950,764	16.67	57,034
2014	205,032.79	74,406	70,624	134,409	16.68	8,058
2015	523,433.53	176,606	167,629	355,805	16.69	21,318
2017	199,530.25	55,908	53,066	146,464	16.70	8,770
2018	2,139,596.99	530,620	503,647	1,635,950	16.67	98,137
2019	5,820,112.13	1,238,520	1,175,562	4,644,550	16.64	279,120
2020	1,317,401.24	229,228	217,576	1,099,826	16.62	66,175
2023	1,193,914.07	36,056	34,223	1,159,691	16.06	72,210
	61,295,115.92	34,545,295	32,789,246	28,505,870		1,770,066
LEBANON SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2046						
NET SALVAGE PERCENT.. 0						
1965	1,653,356.29	1,305,821	1,607,874	45,482	15.57	2,921
1966	1,111.48	876	1,079	33	15.49	2
1967	5,384.16	4,198	5,169	215	15.96	13
1968	17,184.22	13,352	16,440	744	15.93	47
1969	9,343.58	7,180	8,841	503	16.43	31
1970	2,754.08	2,107	2,594	160	16.43	10

METROPOLITAN EDISON COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LEBANON SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2046						
NET SALVAGE PERCENT.. 0						
1971	1,823.72	1,388	1,709	115	16.47	7
1972	623.97	469	577	46	16.99	3
1973	22,095.79	16,514	20,334	1,762	17.07	103
1974	29,931.53	22,224	27,365	2,567	17.17	150
1975	2,929.78	2,160	2,660	270	17.29	16
1976	1,970.88	1,442	1,776	195	17.44	11
1977	5,997.30	4,350	5,356	641	17.60	36
1978	1,272.00	914	1,125	147	17.79	8
1979	9,949.28	7,084	8,723	1,227	18.00	68
1981	2,563.54	1,787	2,200	363	18.48	20
1982	13,933.41	9,656	11,890	2,044	18.38	111
1983	14,849.24	10,163	12,514	2,335	18.67	125
1984	187,028.19	127,067	156,459	30,569	18.64	1,640
1985	38,293.80	25,653	31,587	6,707	18.97	354
1986	29,374.80	19,499	24,009	5,365	18.99	283
1987	108,719.31	71,429	87,951	20,768	19.06	1,090
1988	49,281.68	32,013	39,418	9,864	19.15	515
1989	229,307.03	147,146	181,183	48,124	19.26	2,499
1990	3,984.48	2,523	3,107	878	19.41	45
1991	113,220.74	70,650	86,992	26,228	19.58	1,340
1992	95,600.34	59,024	72,677	22,923	19.52	1,174
1993	164,151.89	99,640	122,688	41,464	19.75	2,099
1996	9,986.11	5,794	7,134	2,852	19.90	143
1997	16,786.42	9,565	11,778	5,009	20.01	250
1998	5,338.09	2,981	3,671	1,668	20.16	83
1999	16,870.67	9,259	11,401	5,470	20.14	272
2000	7,552.50	4,047	4,983	2,569	20.36	126
2001	189,800.79	99,494	122,508	67,293	20.42	3,295
2002	7,536.60	3,872	4,768	2,769	20.34	136
2004	61,987.63	30,219	37,209	24,779	20.50	1,209
2005	490,120.02	232,121	285,814	204,306	20.56	9,937
2007	38,888.21	17,259	21,251	17,637	20.68	853
2008	283,322.32	121,205	149,241	134,081	20.73	6,468
2009	4,882.71	2,004	2,468	2,415	20.83	116
2010	58,066.10	22,808	28,084	29,982	20.87	1,437
2011	40,420.61	15,158	18,664	21,756	20.83	1,044
2012	762,853.08	271,118	333,831	429,022	20.86	20,567
2013	36,642.70	12,235	15,065	21,578	20.95	1,030
2014	13,463.91	4,209	5,183	8,281	20.89	396

METROPOLITAN EDISON COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LEBANON SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2046						
NET SALVAGE PERCENT.. 0						
2015	262,586.79	75,888	93,442	169,145	20.91	8,089
2016	1,353,186.60	356,159	438,543	914,643	20.99	43,575
2019	189,721.91	33,543	41,302	148,420	20.95	7,084
	6,666,050.28	3,395,267	4,180,636	2,485,414		120,831
EASTON SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2033						
NET SALVAGE PERCENT.. 0						
1963	1,079,945.55	947,328	1,006,634	73,312	8.47	8,655
1965	1,126.00	988	1,050	76	8.17	9
1966	1,451.78	1,269	1,348	103	8.29	12
1967	690.18	601	639	52	8.44	6
1968	434.20	376	400	35	8.60	4
1969	2,350.70	2,037	2,165	186	8.39	22
1970	71,304.58	61,422	65,267	6,037	8.61	701
1971	4,742.84	4,084	4,340	403	8.48	48
1972	11,216.29	9,589	10,189	1,027	8.74	118
1973	4,879.76	4,164	4,425	455	8.67	52
1974	17,201.96	14,646	15,563	1,639	8.64	190
1976	9,710.27	8,210	8,724	986	8.68	114
1977	689.03	580	616	73	8.75	8
1978	673.65	564	599	74	8.85	8
1979	5,272.82	4,388	4,663	610	8.97	68
1981	7,060.29	5,852	6,218	842	8.78	96
1982	8,182.31	6,723	7,144	1,038	9.01	115
1983	45,187.07	36,968	39,282	5,905	9.00	656
1984	66,456.27	54,075	57,460	8,996	9.04	995
1985	25,680.47	20,863	22,169	3,511	8.89	395
1986	33,373.66	26,906	28,590	4,783	9.01	531
1987	228,795.84	183,723	195,225	33,571	8.95	3,751
1988	127,324.74	101,707	108,074	19,251	8.94	2,153
1989	693,846.81	550,567	585,034	108,813	8.98	12,117
1990	47,829.27	37,651	40,008	7,821	9.06	863
1991	79,320.97	61,870	65,743	13,578	9.17	1,481
1992	326,445.90	252,963	268,799	57,647	9.15	6,300
1993	10,060.09	7,732	8,216	1,844	9.18	201
1994	314,097.24	239,970	254,993	59,104	9.11	6,488

METROPOLITAN EDISON COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
EASTON SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2033						
NET SALVAGE PERCENT.. 0						
1995	18,941.46	14,360	15,259	3,682	9.09	405
1996	106,358.92	79,854	84,853	21,506	9.13	2,356
1997	465.59	345	367	99	9.21	11
1998	63,557.88	46,677	49,599	13,959	9.22	1,514
1999	17,372.32	12,640	13,431	3,941	9.17	430
2000	242,343.72	174,269	185,179	57,165	9.18	6,227
2001	66,481.90	47,122	50,072	16,410	9.24	1,776
2002	45,902.84	32,077	34,085	11,818	9.27	1,275
2003	71,963.36	49,568	52,671	19,292	9.26	2,083
2004	12,428.24	8,434	8,962	3,466	9.24	375
2005	116,963.58	77,898	82,775	34,189	9.28	3,684
2007	65,349.08	41,836	44,455	20,894	9.27	2,254
2008	15,370.01	9,625	10,228	5,142	9.25	556
2010	24,747.33	14,665	15,583	9,164	9.28	988
2011	245,369.65	140,793	149,607	95,763	9.29	10,308
2012	39,723.60	21,975	23,351	16,373	9.29	1,762
2013	16,917.08	8,969	9,530	7,387	9.30	794
2014	119,978.77	60,637	64,433	55,546	9.30	5,973
2015	294,262.31	140,304	149,087	145,175	9.33	15,560
2016	126,853.45	56,602	60,145	66,708	9.31	7,165
2017	103,660.19	42,584	45,250	58,410	9.32	6,267
2019	918,359.73	299,202	317,933	600,427	9.31	64,493
2020	612,725.99	167,519	178,006	434,720	9.30	46,744
2022	50,364.40	7,021	7,461	42,904	9.26	4,633
2023	2,829.98	147	156	2,674	9.14	293
	6,624,641.92	4,202,939	4,466,056	2,158,586		234,083
YORK SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. 0						
1904	8,246.38	8,246	8,246			
1908	440.97	438	350	91	0.78	91
1917	468.91	454	363	106	3.38	31
1919	1,464.44	1,408	1,124	340	4.20	81
1921	12,070.93	11,506	9,189	2,882	5.03	573
1922	4,167.27	3,976	3,175	992	4.88	203
1923	60.00	57	46	14	4.76	3

METROPOLITAN EDISON COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
YORK SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. 0						
1925	3,428.79	3,242	2,589	840	5.67	148
1926	106.10	100	80	26	5.59	5
1927	2,176.86	2,059	1,644	533	5.54	96
1928	258.31	244	195	63	5.52	11
1929	14.70	14	11	4	6.51	1
1930	407.42	381	304	103	6.50	16
1936	146.25	136	109	38	6.84	6
1937	350.40	324	259	92	6.95	13
1939	298.62	275	220	79	7.25	11
1941	34.09	31	25	9	7.59	1
1943	412.69	379	303	110	7.22	15
1944	655.00	599	478	177	7.46	24
1945	425.55	388	310	116	7.71	15
1947	180.14	164	131	49	7.53	7
1949	551.40	497	397	154	8.15	19
1951	7,409.36	6,661	5,320	2,090	8.15	256
1953	17,159.17	15,364	12,270	4,889	8.24	593
1954	4,127.44	3,672	2,932	1,195	8.62	139
1955	1,117.10	995	795	322	8.42	38
1956	2,617.82	2,332	1,862	755	8.26	91
1957	1,055.44	933	745	310	8.69	36
1959	2,679.76	2,368	1,891	789	8.50	93
1960	1,745.87	1,530	1,222	524	8.96	58
1961	1,469.62	1,286	1,027	443	8.93	50
1962	648.25	566	452	196	8.92	22
1963	74,905.60	65,258	52,116	22,790	8.94	2,549
1964	5,174.32	4,495	3,590	1,585	8.99	176
1965	3,064.50	2,653	2,119	946	9.07	104
1966	8,543.41	7,369	5,885	2,658	9.17	290
1967	402.91	346	276	127	9.29	14
1968	22,686.60	19,390	15,485	7,202	9.44	763
1969	11,353.36	9,714	7,758	3,596	9.20	391
1970	872.92	743	593	280	9.40	30
1971	1,202.29	1,023	817	385	9.23	42
1972	8,124.72	6,862	5,480	2,645	9.48	279
1973	93,768.46	79,084	63,157	30,611	9.38	3,263
1974	1,461.62	1,223	977	485	9.67	50
1976	413.40	344	275	139	9.65	14
1977	3,383.43	2,800	2,236	1,147	9.68	118
1978	4,709.73	3,879	3,098	1,612	9.75	165
1979	1,237.44	1,019	814	424	9.56	44

METROPOLITAN EDISON COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
YORK SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. 0						
1980	4,404.32	3,602	2,877	1,528	9.69	158
1981	4,535.71	3,682	2,940	1,595	9.85	162
1983	1,409.79	1,136	907	503	9.75	52
1984	2,976.00	2,386	1,905	1,071	9.76	110
1985	11,473.05	9,144	7,302	4,171	9.81	425
1986	70,667.11	55,912	44,652	26,015	9.90	2,628
1987	439,232.88	344,710	275,289	163,944	10.01	16,378
1988	53,648.36	41,899	33,461	20,187	9.95	2,029
1989	108,115.95	83,920	67,019	41,097	9.95	4,130
1990	6,139.88	4,731	3,778	2,362	9.98	237
1991	325,458.05	248,585	198,523	126,935	10.05	12,630
1992	56,906.78	43,204	34,503	22,404	9.99	2,243
1993	14,674.50	11,056	8,829	5,845	9.98	586
1994	3,463,663.37	2,585,278	2,064,631	1,399,032	10.02	139,624
1995	752,086.82	555,190	443,381	308,706	10.11	30,535
1996	50,571.95	36,993	29,543	21,029	10.09	2,084
1997	4,454.10	3,222	2,573	1,881	10.13	186
1998	58,915.97	42,219	33,717	25,199	10.09	2,497
2000	23,440.74	16,362	13,067	10,374	10.17	1,020
2001	96,654.76	66,547	53,145	43,510	10.18	4,274
2002	213,616.46	145,131	115,903	97,713	10.15	9,627
2003	20,574.70	13,750	10,981	9,594	10.17	943
2004	134,879.46	88,643	70,791	64,088	10.17	6,302
2005	70,277.83	45,245	36,133	34,145	10.24	3,334
2007	32,515.63	20,065	16,024	16,492	10.24	1,611
2011	194,077.25	106,742	85,245	108,832	10.23	10,639
2012	51,182.18	27,075	21,622	29,560	10.24	2,887
2013	68,034.07	34,432	27,498	40,536	10.25	3,955
2014	167,142.51	80,345	64,164	102,978	10.26	10,037
2015	1,141.12	517	413	728	10.26	71
2016	1,837,123.55	775,634	619,430	1,217,694	10.26	118,684
2017	155,344.89	60,181	48,061	107,284	10.28	10,436
2018	457,532.67	159,542	127,412	330,121	10.27	32,144
2019	252,697.51	76,972	61,471	191,227	10.27	18,620
2020	1,454,078.16	369,917	295,420	1,158,658	10.26	112,930

METROPOLITAN EDISON COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
YORK SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. 0						
2021	212,660.09	41,724	33,321	179,339	10.24	17,514
2022	327,270.47	41,956	33,507	293,764	10.20	28,800
2023	482,030.28	22,848	18,247	463,784	10.05	46,148
	11,999,308.68	6,547,324	5,230,426	6,768,883		667,708
	118,830,689.92	59,962,404	56,742,438	62,088,252		3,850,940
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					16.1	3.24

METROPOLITAN EDISON COMPANY

ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MISCELLANEOUS IMPROVEMENTS - MINOR						
SURVIVOR CURVE.. IOWA 40-R1.5						
NET SALVAGE PERCENT.. 0						
1947	1,865.40	1,841	1,865			
1955	16,621.32	15,827	16,621			
1956	5,774.43	5,496	5,774			
1961	471.55	439	472			
1962	3,855.39	3,557	3,855			
1963	2,307.50	2,122	2,308			
1964	3,068.56	2,812	3,069			
1967	174,332.32	156,620	174,332			
1968	126,727.84	113,244	126,728			
1969	174,664.04	155,172	174,664			
1970	800.00	706	800			
1971	46,349.09	40,639	46,349			
1972	59,873.55	52,114	59,874			
1973	13,701.90	11,833	13,702			
1974	12,176.79	10,428	12,177			
1975	10,843.46	9,204	10,843			
1978	5,678.28	4,702	5,678			
1979	9,305.15	7,619	9,305			
1980	2,987.21	2,417	2,987			
1981	32,465.96	25,940	32,466			
1982	2,164.98	1,716	2,165			
1984	1,972.61	1,519	1,973			
1985	80,395.42	60,972	80,104	291	12.26	24
1986	71,688.99	53,767	70,638	1,051	12.50	84
1987	99,167.93	73,117	96,060	3,108	13.00	239
1988	375,581.29	273,348	359,120	16,461	13.28	1,240
1989	66,811.44	47,717	62,690	4,122	13.81	298
1990	1,312,693.22	919,148	1,207,562	105,131	14.34	7,331
1991	462,771.52	318,850	418,900	43,871	14.67	2,991
1992	197,443.63	133,097	174,861	22,583	15.23	1,483
1993	365,795.34	242,083	318,045	47,750	15.59	3,063
1994	70,316.65	45,636	59,956	10,361	15.95	650
1996	1,656.84	1,025	1,347	310	16.94	18
1998	42,666.06	25,024	32,876	9,790	17.98	544
2000	26,628.75	14,768	19,402	7,227	18.87	383
2001	151,639.43	81,552	107,142	44,498	19.34	2,301
2003	16,391.93	8,232	10,815	5,577	20.32	274
2008	62,388.86	25,243	33,164	29,225	22.81	1,281
2009	47,611.60	18,292	24,032	23,580	23.24	1,015
2010	25,215.29	9,158	12,032	13,184	23.67	557

METROPOLITAN EDISON COMPANY

ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MISCELLANEOUS IMPROVEMENTS - MINOR						
SURVIVOR CURVE.. IOWA 40-R1.5						
NET SALVAGE PERCENT.. 0						
2011	48,040.40	16,391	21,534	26,506	24.13	1,098
2012	86,419.57	27,628	36,297	50,122	24.47	2,048
2015	11,054.90	2,753	3,617	7,438	25.63	290
	4,330,386.39	3,023,768	3,858,201	472,185		27,212
CORPORATE HEADQUARTERS - READING						
INTERIM SURVIVOR CURVE.. IOWA 65-R4						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. 0						
1954	200,840.73	181,460	150,295	50,546	7.42	6,812
1955	3,737.79	3,380	2,800	938	7.26	129
1959	595.20	522	432	163	9.03	18
1962	297.38	256	212	85	9.93	9
1963	1,768.71	1,509	1,250	519	10.43	50
1964	33,910.73	28,851	23,896	10,015	10.43	960
1965	50,958.90	42,928	35,555	15,404	10.94	1,408
1966	104,494.80	87,128	72,164	32,331	11.46	2,821
1967	49,235.02	40,614	33,639	15,596	11.99	1,301
1968	14,177.80	11,646	9,646	4,532	12.07	375
1969	8,029.39	6,520	5,400	2,629	12.62	208
1970	102,537.30	82,830	68,604	33,933	12.73	2,666
1971	8,843.60	7,057	5,845	2,999	13.29	226
1972	26,800.39	21,255	17,605	9,196	13.44	684
1973	72,471.28	57,093	47,288	25,184	13.60	1,852
1974	9,068.02	7,092	5,874	3,194	13.79	232
1975	741.64	576	477	265	14.00	19
1976	1,780.36	1,370	1,135	646	14.23	45
1978	106,989.74	80,809	66,930	40,059	14.74	2,718
1979	3,304.44	2,470	2,046	1,259	15.02	84
1981	504.83	371	307	198	15.31	13
1982	3,163.38	2,311	1,914	1,249	15.32	82
1983	14,183.37	10,225	8,469	5,714	15.68	364
1984	61,879.76	44,244	36,645	25,234	15.75	1,602
1985	3,055.75	2,165	1,793	1,263	15.85	80
1986	14,389.11	10,090	8,357	6,032	15.98	377
1987	594,153.55	412,045	341,278	252,875	16.13	15,677
1988	87,797.03	60,159	49,827	37,970	16.31	2,328
1989	137,470.15	93,425	77,380	60,090	16.26	3,696
1990	165,312.05	110,759	91,737	73,575	16.50	4,459

METROPOLITAN EDISON COMPANY

ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CORPORATE HEADQUARTERS - READING						
INTERIM SURVIVOR CURVE.. IOWA 65-R4						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. 0						
1991	783,166.53	519,239	430,062	353,104	16.52	21,374
1992	81,073.88	53,120	43,997	37,077	16.58	2,236
1993	441,089.13	285,208	236,225	204,864	16.67	12,289
1994	164,028.47	104,519	86,568	77,460	16.80	4,611
1995	2,338.50	1,473	1,220	1,118	16.75	67
1996	83,603.00	51,734	42,849	40,754	16.94	2,406
1997	95,210.73	58,031	48,064	47,146	16.98	2,777
2000	75,842.85	43,845	36,315	39,528	17.15	2,305
2001	3,420.00	1,939	1,606	1,814	17.18	106
2003	189,493.31	102,933	85,255	104,239	17.24	6,046
2011	124,274.61	52,046	43,107	81,167	17.35	4,678
2018	1,190,009.96	285,364	236,354	953,656	17.44	54,682
	5,116,043.17	2,970,611	2,460,422	2,655,621		164,872
LEBANON SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-R4						
PROBABLE RETIREMENT YEAR.. 6-2046						
NET SALVAGE PERCENT.. 0						
1965	416,401.06	345,904	416,401			
1966	505.60	416	506			
1967	2,095.20	1,705	2,095			
1968	3,639.67	2,929	3,640			
1969	489.36	389	489			
1970	2,356.46	1,866	2,356			
1971	326.10	255	326			
1973	64,865.72	49,467	64,866			
1977	838.77	612	804	35	17.20	2
1978	4,435.54	3,209	4,213	222	17.40	13
1983	508.21	346	454	54	19.02	3
1984	5,751.81	3,885	5,101	651	18.98	34
1985	16,092.86	10,718	14,073	2,020	19.31	105
1986	40,883.30	26,828	35,225	5,658	19.65	288
1987	82,111.56	53,348	70,047	12,065	19.68	613
1988	91,277.33	58,326	76,583	14,695	20.06	733
1989	36,451.45	23,015	30,219	6,232	20.14	309
1990	145,997.58	90,971	119,446	26,552	20.26	1,311

METROPOLITAN EDISON COMPANY

ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LEBANON SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-R4						
PROBABLE RETIREMENT YEAR.. 6-2046						
NET SALVAGE PERCENT.. 0						
1992	2,819.99	1,706	2,240	580	20.58	28
2001	47,346.47	24,076	31,612	15,734	21.75	723
2009	44,544.81	17,631	23,150	21,395	22.13	967
	1,009,738.85	717,602	903,846	105,893		5,129
EASTON SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-R4						
PROBABLE RETIREMENT YEAR.. 6-2033						
NET SALVAGE PERCENT.. 0						
1963	165,817.92	147,478	165,818			
1964	3,515.68	3,117	3,516			
1965	3,748.35	3,311	3,748			
1968	31,040.73	27,049	31,041			
1969	15,274.32	13,237	15,274			
1973	8,958.39	7,645	8,958			
1974	2,190.96	1,865	2,191			
1978	16,915.21	14,161	16,915			
1983	4,900.00	4,009	4,900			
1984	32.96	27	33			
1985	4,475.54	3,618	4,476			
1987	132,179.26	105,664	132,179			
1988	124,462.36	98,972	124,462			
1991	2,873.08	2,232	2,846	27	9.34	3
1993	47,433.52	36,315	46,305	1,129	9.34	121
1994	66,001.38	50,042	63,808	2,193	9.41	233
2000	137,643.36	98,332	125,382	12,261	9.39	1,306
2002	46,481.00	32,276	41,155	5,326	9.46	563
2004	74,575.15	50,174	63,976	10,599	9.48	1,118
2007	289,844.21	184,109	234,755	55,089	9.48	5,811
2008	109,364.26	67,806	86,459	22,906	9.50	2,411
2009	53,333.60	32,245	41,115	12,218	9.48	1,289
	1,341,061.24	983,684	1,219,313	121,748		12,855

METROPOLITAN EDISON COMPANY

ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
YORK SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-R4						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. 0						
1926	2,086.73	2,087	2,087			
1929	3,678.88	3,650	3,645	34	0.74	34
1931	80.56	80	80	1	0.95	1
1941	47.48	45	45	3	3.71	1
1943	8,942.02	8,494	8,482	460	4.25	108
1946	308.77	292	292	17	4.47	4
1947	28.66	27	27	2	4.80	
1952	280.97	259	259	22	6.02	4
1953	79,119.34	73,075	72,969	6,151	5.83	1,055
1954	4,120.40	3,780	3,774	346	6.26	55
1956	21,556.65	19,642	19,613	1,943	6.58	295
1957	3,879.23	3,508	3,503	376	7.03	53
1958	3,994.28	3,610	3,605	390	6.96	56
1959	3,645.28	3,292	3,287	358	6.93	52
1960	3,025.82	2,709	2,705	321	7.42	43
1961	184.00	164	164	20	7.43	3
1962	1,064.55	943	942	123	7.94	15
1963	4,165.48	3,679	3,674	492	7.99	62
1964	4,355.04	3,835	3,829	526	8.07	65
1965	16,049.55	14,083	14,063	1,987	8.17	243
1966	15,757.58	13,772	13,752	2,006	8.29	242
1967	691.96	598	597	95	8.86	11
1969	1,987.32	1,711	1,709	279	8.79	32
1970	10,995.92	9,413	9,399	1,597	9.00	177
1972	1,610.12	1,368	1,366	244	9.10	27
1973	4,931.00	4,159	4,153	778	9.38	83
1974	54,449.11	45,819	45,752	8,697	9.32	933
1975	4,706.82	3,926	3,920	787	9.64	82
1976	26,289.91	21,852	21,820	4,470	9.65	463
1979	9,167.39	7,506	7,495	1,672	9.85	170
1983	6,856.49	5,498	5,490	1,366	10.01	136
1984	4,682.02	3,736	3,731	951	10.00	95
1985	27,703.98	21,972	21,940	5,764	10.04	574
1986	5,285.14	4,162	4,156	1,129	10.12	112
1987	176,896.53	138,174	137,973	38,924	10.23	3,805
1988	27,818.66	21,626	21,595	6,224	10.16	613
1990	173,542.82	133,142	132,948	40,595	10.17	3,992
1991	125,774.10	95,651	95,512	30,262	10.24	2,955
1992	34,890.32	26,265	26,227	8,664	10.34	838
1993	221,902.70	165,806	165,565	56,338	10.32	5,459
1994	463,090.82	342,872	342,373	120,718	10.34	11,675

METROPOLITAN EDISON COMPANY

ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
YORK SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-R4						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. 0						
1995	21,413.97	15,746	15,723	5,691	10.26	555
1997	5,862.69	4,211	4,205	1,658	10.40	159
2003	32,696.84	21,652	21,620	11,076	10.46	1,059
2004	89,821.37	58,501	58,416	31,406	10.44	3,008
2008	18,006.26	10,746	10,730	7,276	10.47	695
2009	67,927.29	39,398	39,341	28,587	10.50	2,723
	1,795,372.82	1,366,536	1,364,550	430,823		42,822
	13,592,602.47	9,062,201	9,806,332	3,786,270		252,890
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					15.0	1.86

METROPOLITAN EDISON COMPANY

ACCOUNT 391.00 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2003	47,061.56	47,062	47,062			
2004	154,533.95	150,671	154,534			
2005	1,362,497.84	1,260,311	1,292,997	69,501	1.50	46,334
2006	66,473.43	58,164	59,673	6,800	2.50	2,720
2007	23,844.87	19,672	20,182	3,663	3.50	1,047
2008	92,991.08	72,068	73,937	19,054	4.50	4,234
2009	257,424.55	186,633	191,473	65,952	5.50	11,991
2011	10,494.77	6,559	6,729	3,766	7.50	502
2012	4,418.77	2,541	2,607	1,812	8.50	213
2013	127,059.83	66,706	68,436	58,624	9.50	6,171
2014	11,225.93	5,332	5,470	5,756	10.50	548
2016	31,026.12	11,635	11,937	19,089	12.50	1,527
2019	284,272.38	63,961	65,620	218,652	15.50	14,107
2020	86,437.47	15,127	15,519	70,918	16.50	4,298
2021	24,636.55	3,080	3,160	21,477	17.50	1,227
2022	152,459.37	11,434	11,731	140,728	18.50	7,607
2023	6,325.30	158	162	6,163	19.50	316
	2,743,183.77	1,981,114	2,031,229	711,955		102,842

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.9 3.75

METROPOLITAN EDISON COMPANY

ACCOUNT 391.30 OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	28,010.74	28,011	28,011			
2012	1,575.60	1,576	1,576			
2017	14,296.81	14,297	14,297			
2018	84,772.94	84,773	84,773			
2019	666,341.20	599,707	666,341			
2020	1,464,403.94	1,025,083	1,398,227	66,177	1.50	44,118
2021	111,812.33	55,906	76,256	35,556	2.50	14,222
2022	518,210.97	155,463	212,054	306,157	3.50	87,473
2023	827,313.81	82,731	112,846	714,468	4.50	158,771
	3,716,738.34	2,047,547	2,594,381	1,122,357		304,584

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.7 8.19

METROPOLITAN EDISON COMPANY

ACCOUNT 391.50 OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	2,861.36	2,861	2,861			
2014	466,506.99	466,507	466,507			
2015	257,797.77	257,798	257,798			
2016	121,248.47	121,248	121,248			
2018	1,058,782.14	1,058,782	1,058,782			
2020	860,254.80	602,178	860,255			
2021	88,194.98	44,097	88,195			
2022	339,885.01	101,966	229,165	110,720	3.50	31,634
2023	395,390.54	39,539	88,862	306,529	4.50	68,118
	3,590,922.06	2,694,976	3,173,673	417,249		99,752

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.2 2.78

METROPOLITAN EDISON COMPANY

ACCOUNT 392.30 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 12-R4						
NET SALVAGE PERCENT.. 0						
2009	29,424.63	27,903	29,425			
2010	76,721.59	71,052	76,722			
2013	97,393.98	79,045	90,197	7,197	2.44	2,950
2016	29.65	19	22	8	4.46	2
2018	333,108.55	158,093	180,397	152,712	6.09	25,076
2019	1,321,838.83	518,690	591,868	729,971	6.97	104,730
2020	1,578,927.27	485,204	553,657	1,025,270	7.89	129,946
2021	1,140,521.28	251,485	286,965	853,556	8.84	96,556
2022	161,224.44	21,378	24,394	136,830	9.81	13,948
2023	166,683.07	7,401	8,445	158,238	10.77	14,692
	4,905,873.29	1,620,270	1,842,092	3,063,781		387,900

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.9 7.91

METROPOLITAN EDISON COMPANY

ACCOUNT 392.40 TRANSPORTATION EQUIPMENT - POLE TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 34-S1.5						
NET SALVAGE PERCENT.. 0						
1951	875.39	875	875			
1968	3,057.91	2,902	3,058			
1970	4,711.97	4,411	4,712			
1971	2,093.50	1,956	2,094			
1972	5,040.33	4,672	5,040			
1976	340.00	307	340			
1979	4,192.44	3,713	4,192			
1982	4,232.00	3,653	4,232			
1983	17,629.65	15,066	17,630			
1984	12,644.70	10,738	12,645			
1987	23,064.02	18,940	22,468	596	7.95	75
1988	3,874.92	3,136	3,720	155	8.36	19
1990	55,059.25	43,530	51,638	3,421	8.87	386
1992	85,257.87	65,256	77,411	7,847	9.65	813
1993	20,312.08	15,303	18,153	2,159	9.98	216
1994	60,790.69	45,009	53,393	7,398	10.34	715
1997	218,827.80	153,092	181,607	37,221	11.38	3,271
1998	49,864.56	34,077	40,424	9,441	11.81	799
1999	91,590.59	61,036	72,405	19,186	12.26	1,565
2000	4,952.00	3,224	3,825	1,127	12.60	89
	668,411.67	490,896	579,862	88,550		7,948

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.1 1.19

METROPOLITAN EDISON COMPANY

ACCOUNT 392.50 TRANSPORTATION EQUIPMENT - VAN TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-S2.5						
NET SALVAGE PERCENT.. 0						
1994	1,341.01	1,187	1,341			
1997	85,895.98	73,063	83,986	1,910	4.65	411
	87,236.99	74,250	85,327	1,910		411
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					4.6	0.47

METROPOLITAN EDISON COMPANY

ACCOUNT 393.00 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1961	35,562.19	35,562	35,562			
1999	209,389.67	205,202	209,390			
2000	17,422.43	16,377	17,250	172	1.50	115
2001	25,349.43	22,814	24,029	1,320	2.50	528
2021	12,762.35	1,276	1,344	11,418	22.50	507
	300,486.07	281,231	287,575	12,911		1,150

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.2 0.38

METROPOLITAN EDISON COMPANY

ACCOUNT 394.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1998	1,024,898.06	1,024,898	1,024,898			
1999	154,536.34	151,446	152,798	1,738	0.50	1,738
2000	320,345.03	301,124	303,812	16,533	1.50	11,022
2001	372,384.43	335,146	338,138	34,246	2.50	13,698
2002	190,994.67	164,255	165,721	25,274	3.50	7,221
2003	145,755.94	119,520	120,587	25,169	4.50	5,593
2005	3,272.69	2,422	2,444	829	6.50	128
2006	252,398.85	176,679	178,256	74,143	7.50	9,886
2007	75,890.12	50,087	50,534	25,356	8.50	2,983
2008	895,684.81	555,325	560,282	335,403	9.50	35,306
2009	163,972.56	95,104	95,953	68,020	10.50	6,478
2010	353,476.34	190,877	192,581	160,895	11.50	13,991
2011	556,495.01	278,248	280,732	275,763	12.50	22,061
2014	1,581,541.48	600,986	606,351	975,190	15.50	62,915
2015	76,194.05	25,906	26,137	50,057	16.50	3,034
2016	347,403.96	104,221	105,151	242,253	17.50	13,843
2017	783,732.50	203,770	205,589	578,144	18.50	31,251
2018	556,524.37	122,435	123,528	432,996	19.50	22,205
2019	493,001.14	88,740	89,532	403,469	20.50	19,681
2020	800,483.23	112,068	113,069	687,414	21.50	31,973
2021	1,636,328.97	163,633	165,094	1,471,235	22.50	65,388
2022	226,531.63	13,592	13,714	212,818	23.50	9,056
2023	1,647,068.16	32,941	33,235	1,613,833	24.50	65,871
	12,658,914.34	4,913,423	4,948,136	7,710,778		455,322

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.9 3.60

METROPOLITAN EDISON COMPANY

ACCOUNT 395.00 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2008	85,692.52	66,412	85,693			
2014	5.86	3	5			
	85,698.38	66,415	85,698			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					0.0	0.00

METROPOLITAN EDISON COMPANY

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 33-R0.5						
NET SALVAGE PERCENT.. 0						
1971	51,521.11	46,524	51,521			
1972	88,746.00	79,525	88,746			
1973	12,886.51	11,454	12,887			
1974	604.00	532	604			
1977	34,320.49	29,365	34,320			
1978	31,361.56	26,541	31,362			
1979	2,226.00	1,872	2,226			
1982	27,454.00	22,331	27,454			
1988	6,437.00	4,844	6,437			
1991	887.85	638	888			
1993	117,547.39	81,390	113,406	4,141	13.55	306
1996	23,509.02	15,323	21,350	2,159	14.69	147
2000	60,883.88	36,202	50,442	10,442	16.02	652
2001	36,996.86	21,392	29,807	7,190	16.41	438
2002	75,143.40	42,170	58,758	16,385	16.81	975
2007	12,318.22	5,834	8,129	4,189	18.34	228
2013	109,272.48	37,983	52,924	56,348	19.71	2,859
2017	55,271.62	13,619	18,976	36,296	19.88	1,826
2023	501,156.38	17,240	24,022	477,134	14.03	34,008
	1,248,543.77	494,779	634,259	614,285		41,439

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.8 3.32

METROPOLITAN EDISON COMPANY

ACCOUNT 397.00 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1955	1,093.72	1,094	1,094			
1956	1,378.86	1,379	1,379			
1957	187.09	187	187			
1958	101.78	102	102			
1959	1,070.15	1,070	1,070			
1960	5,474.48	5,474	5,474			
1961	65.01	65	65			
1962	4,911.73	4,912	4,912			
1963	40,853.54	40,854	40,854			
1964	17,911.66	17,912	17,912			
1965	27,112.65	27,113	27,113			
1966	16,615.59	16,616	16,616			
1967	7,997.61	7,998	7,998			
1968	18,301.74	18,302	18,302			
1969	12,197.72	12,198	12,198			
1970	2,793.19	2,793	2,793			
1971	50,491.08	50,491	50,491			
1972	150,284.65	150,285	150,285			
1973	58,242.70	58,243	58,243			
1974	39,907.58	39,908	39,908			
1975	14,693.56	14,694	14,694			
1976	4,919.48	4,919	4,919			
1977	82,298.35	82,298	82,298			
1978	48,589.11	48,589	48,589			
1979	188,520.19	188,520	188,520			
1980	11,274.81	11,275	11,275			
1981	15,494.17	15,494	15,494			
1982	26,892.62	26,893	26,893			
1983	101,488.51	101,489	101,489			
1984	78,084.14	78,084	78,084			
1985	188,085.00	188,085	188,085			
1986	100,878.37	100,878	100,878			
1987	47,058.77	47,059	47,059			
1988	202,477.02	202,477	202,477			
1989	798,406.32	798,406	798,406			
1990	2,283,652.84	2,283,653	2,283,653			
1991	636,039.80	636,040	636,040			
1992	86,266.96	86,267	86,267			
1993	773,258.74	773,259	773,259			
1994	173,914.09	173,914	173,914			
1995	628,123.72	628,124	628,124			
1996	535,161.72	535,162	535,162			
1997	69,101.32	69,101	69,101			

METROPOLITAN EDISON COMPANY

ACCOUNT 397.00 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1998	323,389.17	323,389	323,389			
1999	47,357.36	46,410	29,760	17,597	0.50	17,597
2000	52,905.38	49,731	31,890	21,015	1.50	14,010
2002	58,179.87	50,035	32,085	26,095	3.50	7,456
2005	90,166.59	66,723	42,786	47,381	6.50	7,289
2008	868,734.19	538,615	345,386	523,348	9.50	55,089
2009	529.66	307	197	333	10.50	32
2011	189,075.20	94,538	60,622	128,453	12.50	10,276
2012	24,913.87	11,460	7,349	17,565	13.50	1,301
2013	164,790.37	69,212	44,382	120,408	14.50	8,304
2014	556,145.46	211,335	135,518	420,627	15.50	27,137
2015	2,463,189.81	837,485	537,036	1,926,154	16.50	116,737
2016	4,265,602.79	1,279,681	820,594	3,445,009	17.50	196,858
2017	1,456,821.40	378,774	242,888	1,213,933	18.50	65,618
2018	2,355,774.09	518,270	332,340	2,023,434	19.50	103,766
2019	1,014,887.99	182,680	117,143	897,745	20.50	43,792
2020	2,896,064.23	405,449	259,994	2,636,070	21.50	122,608
2021	4,041,592.26	404,159	259,167	3,782,425	22.50	168,108
2022	1,722,779.22	103,367	66,284	1,656,495	23.50	70,489
2023	2,755,139.18	55,103	35,335	2,719,804	24.50	111,012
	32,899,710.23	13,178,399	11,275,821	21,623,889		1,147,479

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.8 3.49

METROPOLITAN EDISON COMPANY

ACCOUNT 398.00 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2003	8,903.91	8,904	8,904			
2007	6,762.17	5,579	6,762			
2011	29,831.06	18,644	25,694	4,137	7.50	552
2012	7,042.58	4,049	5,580	1,463	8.50	172
2013	23,159.34	12,159	16,756	6,403	9.50	674
2014	2.37	1	1	1	10.50	
2016	9.60	4	6	4	12.50	
	75,711.03	49,340	63,703	12,008		1,398

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.6 1.85

PART III. EXPERIENCED NET SALVAGE

METROPOLITAN EDISON COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2019 TRANSACTION YEAR				
361.00	2,400.07	4,096.29		4,096.29-
362.00	1,150,842.72	379,758.76		379,758.76-
362.10		1,891.13		1,891.13-
364.00	847,187.25	4,031,055.91		4,031,055.91-
364.10		3,798.11		3,798.11-
364.11	7,913.82	93.53		93.53-
365.00	6,723,712.04	4,413,364.95		4,413,364.95-
365.01	5,290.38	361.79		361.79-
366.00	34,781.21	36,818.79		36,818.79-
367.00	945,655.53	1,034,854.94		1,034,854.94-
368.00	5,074,743.79	1,182,931.04		1,182,931.04-
369.00	361,918.39	257,038.19		257,038.19-
370.10	2,841,228.58	4,286.06		4,286.06-
371.00	14,414.39	28,881.25		28,881.25-
373.00	598,823.47	115,299.39		115,299.39-
373.30	5,221.80	589.98		589.98-
390.10	179,621.73	20,305.28		20,305.28-
390.20	80,890.13			
391.00	1,498,796.17			
391.30	350,245.32			
392.30	4,703.47		61,380.21	61,380.21
392.40	950.00			
393.00	13,885.66			
394.00	206,832.18			
397.00	1,001,124.49			
398.00	30,653.13			
	21,981,835.72	11,515,425.39	61,380.21	11,454,045.18-

METROPOLITAN EDISON COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2020 TRANSACTION YEAR				
361.00	2,705.00			
362.00	851,199.00	1,018,256.00		1,018,256.00-
362.10	107,658.00	13,277.00		13,277.00-
364.00	674,640.00	4,263,111.00		4,263,111.00-
364.10	2,082.00			
364.11	2,637.00	149.00-		149.00
365.00	6,888,485.00	5,110,700.00		5,110,700.00-
365.01	750.00	1,511.00		1,511.00-
366.00	16,811.00	7,236.00		7,236.00-
367.00	1,300,814.00	1,040,475.00		1,040,475.00-
368.00	5,143,733.00	1,497,437.00		1,497,437.00-
369.00	2,081,322.00	799,391.00		799,391.00-
369.10	158,874.00			
370.10	2,072,626.00	344,480.00-		344,480.00
371.00	6,696.00	25,968.00		25,968.00-
373.00	355,809.00	131,191.00		131,191.00-
373.30	8,515.00	2,304.00		2,304.00-
390.10	200,704.00	111,136.00		111,136.00-
391.20	1,171,502.00			
391.30	269,896.00			
391.40	9,686,392.71			
392.30	9,271.00			
393.00	105,318.00			
394.00	378,915.00			
395.00	72.00			
397.00	923,555.00			
398.00	224,349.00			
	32,645,330.71	13,677,364.00		13,677,364.00-

METROPOLITAN EDISON COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2021 TRANSACTION YEAR				
361.00	1,079.00	1.00		1.00-
362.00	782,392.00	878,683.00		878,683.00-
362.10	7,178.00	321,670.00		321,670.00-
364.00	851,410.00	3,866,529.00		3,866,529.00-
364.11	57,838.00	7,814.00		7,814.00-
365.00	8,033,822.00	4,544,180.00		4,544,180.00-
365.01	27,298.00	5.00-		5.00
366.00	24,138.00	27,767.00		27,767.00-
367.00	976,788.00	1,405,039.00		1,405,039.00-
368.00	4,371,128.00	1,072,889.00		1,072,889.00-
369.00	505,893.00	264,855.00		264,855.00-
369.10	5,543.00			
370.10	4,129,588.00	1,103,767.00		1,103,767.00-
371.00	8,222.00	29,603.00		29,603.00-
373.00	568,952.00	139,094.00		139,094.00-
373.30	7,356.00	2,787.00		2,787.00-
390.10	106,098.00	199,061.00		199,061.00-
390.20	4,343.00			
391.00	286,945.00			
391.20	56,354.00			
391.30	216,711.00-			
391.40	1,380,706.83			
392.30	80,084.00			
393.00	9,237.00			
394.00	31,629.00-			
395.00	623.00			
397.00	920,028.00	56,629.00		56,629.00-
398.00	253,120.00			
	23,207,823.83	13,920,363.00		13,920,363.00-

METROPOLITAN EDISON COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2022 TRANSACTION YEAR				
303.00	1,035,614.00	146.00		146.00-
361.00	6,423.00	172,638.00		172,638.00-
361.10		1,269.00		1,269.00-
362.00	516,440.00	528,516.00		528,516.00-
362.10		67,017.00		67,017.00-
364.00	2,452,927.00	5,183,312.00		5,183,312.00-
364.11	9,477.00	11,809.00		11,809.00-
365.00	10,641,447.00	4,597,320.00		4,597,320.00-
365.01	12,263.00	827.00		827.00-
366.00	24,584.00	5,190.00		5,190.00-
367.00	3,927,213.00	918,065.00		918,065.00-
368.00	8,025,796.00	1,458,859.00		1,458,859.00-
369.00	291,500.00	302,789.00		302,789.00-
369.10	8,736.00			
370.10	3,581,703.00	1,469,460.00		1,469,460.00-
371.00	17,811.00	21,065.00		21,065.00-
373.00	262,442.00	142,379.00		142,379.00-
373.30	45,689.00	8,067.00		8,067.00-
390.10	280,386.00	192,617.00		192,617.00-
390.20	106,970.00			
391.00	61,543.00			
394.00	153,492.00			
397.00	3,595,294.00	6,139.00		6,139.00-
398.00	4,677.00			
	35,062,427.00	15,087,484.00		15,087,484.00-

METROPOLITAN EDISON COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2023 TRANSACTION YEAR				
303.00	2,383,993.79			
361.00	47,855.23	37,975.16		37,975.16-
362.00	256,490.26	227,168.77		227,168.77-
362.10	1,142.68	455.41		455.41-
364.00	1,290,695.46	8,012,598.57		8,012,598.57-
364.11	71,963.98	9,068.38		9,068.38-
365.00	8,345,103.72	5,587,332.54		5,587,332.54-
365.01	409.98	315.66		315.66-
366.00	50,986.87	12,614.76		12,614.76-
367.00	999,926.04	648,548.92		648,548.92-
368.00	4,720,094.28	1,175,549.09		1,175,549.09-
369.00	189,416.70	157,056.64		157,056.64-
369.10	15,246.53			
370.10	791,548.19	448,723.60		448,723.60-
371.00	24,017.33	23,590.16		23,590.16-
373.00	427,577.54	91,188.34		91,188.34-
373.30	117,447.12	25,476.01		25,476.01-
390.10	210,994.03	128,153.81		128,153.81-
390.20	32,312.66			
391.00	10,120.62			
391.30	234,105.88			
391.50	1,031,332.12			
392.30			337,918.65	337,918.65
392.40	13,852.38			
394.00	289,403.30			
396.00	11,289.00			
397.00	777,220.89	58.94		58.94-
398.00	30,964.00			
	22,375,510.58	16,585,874.76	337,918.65	16,247,956.11-
TOTAL	135,272,927.84	70,786,511.15	399,298.86	70,387,212.29-

FirstEnergy®

METROPOLITAN EDISON COMPANY

2024 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO ELECTRIC PLANT
AS OF DECEMBER 31, 2024

Prepared by:

GANNETT FLEMING

Excellence Delivered As Promised

METROPOLITAN EDISON COMPANY

Reading, Pennsylvania

2024 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2024

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Camp Hill, Pennsylvania

Gannett Fleming
Valuation and Rate Consultants, LLC

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March 21, 2024

Metropolitan Edison Company
2800 Pottsville Pike
Reading, PA 19605-2469

Attention Ms. Joanna M. Savage
Director, Rates and Regulatory Affairs – PA

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to electric plant in service. The results of our study as of December 31, 2024 are presented in the attached report. The results of our study as of December 31, 2023 are presented in our report titled "2023 Depreciation Study - Calculated Annual Depreciation Accruals Related to Electric Plant as of December 31, 2023". The same methods, procedures and estimates are used in both studies.

The attached report sets forth a description of the methods and procedures upon which the studies were based, the estimates of survivor curves and the calculated annual depreciation rates as of December 31, 2024.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

JOHN J. SPANOS
President

FREDERICK B. JOHNSTON, JR.
Assistant Project Manager

JJS:mle

075752.200

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PART I. INTRODUCTION

METROPOLITAN EDISON COMPANY
DEPRECIATION STUDY

PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study conducted for Metropolitan Edison Company ("MetEd") to determine the annual depreciation accrual rates and amounts for ratemaking purposes applicable to the original cost of electric plant as of December 31, 2024.

The depreciation accrual rates and amounts presented herein are based on estimated survivor curves and on methods and procedures set forth in previous orders approved by the Pennsylvania Public Utility Commission. The estimated survivor curves presented herein were based on the results of a service life study incorporating statistical analyses of data through 2023.

BASIS OF STUDY

Depreciation and Amortization

Depreciation, as defined in the Uniform System of Accounts, is the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of electric plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among the causes to be given consideration are wear and tear, decay, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, and requirements of public authorities.

Depreciation, as used in accounting, is a method of distributing fixed capital costs over a period of time by allocating annual amounts to expense. Each annual

amount of such depreciation expense is part of that year's total cost of providing utility service. Normally, the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the straight line method of depreciation.

The calculation of annual and accrued depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. These subjects are discussed in the sections which follow.

For most plant accounts, depreciation accruals and accrued depreciation were calculated using the straight line method, the remaining life basis, and the equal life group (ELG) procedure for all vintages. The calculations were based on the attained ages and estimated service life characteristics for each depreciable group of electric property. For certain general plant accounts, the amortization amounts, annual and accrued, were based on the age of the vintage and the selected amortization period.

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

Service Life Estimates

The method of estimating service life consisted of compiling the service life history of the plant accounts, subaccounts or depreciable groups, reducing this history to trends through the use of acceptable actuarial techniques, and forecasting the trend of survivors for each depreciable group on the basis of interpretations of past trends and consideration of Company plans for the future. The combination of the historical trend and the estimated future trend yielded a complete pattern of life characteristics from which the average service life was derived.

The Company's service life estimates used in the depreciation calculation incorporated historical data compiled through 2023 from the property records of the Company. Such data included plant additions, retirements, transfers and other activity. Generally, retirement data for the years 1939 through 2023 were used in the actuarial life table computations which were the primary statistical support of the service life estimates.

A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirement was obtained through field trips conducted during the course of the service life study. Discussions with operating and management personnel also provided information regarding plans for the future which was incorporated in the interpretation and extrapolation of the statistical analyses.

AMORTIZATION OF NET SALVAGE

Inasmuch as this report relates primarily to Pennsylvania rate regulation practices, under which experienced costs of negative net salvage are amortized after their occurrence, no adjustments for expected net salvage were made to either the

annual depreciation accrual or the calculated accrued depreciation for the individual accounts. The annual provision for recovering negative net salvage is based on the amortization of net salvage over a five-year period, as established by the Commission.

PART II. ESTIMATION OF SURVIVOR CURVES

PART II. ESTIMATION OF SURVIVOR CURVES

The calculation of annual depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. The estimation of survivor curves is discussed below and the development of net salvage is discussed in later sections of this report.

SURVIVOR CURVES

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units or by constructing a survivor curve by plotting the number of units which survive at successive ages.

The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life, and the frequency curve can be calculated. In Figure 1, a typical smooth survivor curve and the derived curves are illustrated. The average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero. The remaining life expectancy at any age can be calculated by obtaining the area under the curve, from the observation age to the maximum age, and dividing this area by the percent surviving at the observation age. For example, in Figure 1, the remaining life at age 30 is equal to the crosshatched area under the survivor curve divided by 29.5 percent surviving at age 30. The probable life at any age is developed by adding the age and remaining life. If the probable life of the property is calculated for each year of age, the probable life curve shown in the chart can be developed. The frequency curve presents the number of units retired in each age interval. It is derived by obtaining the differences between the amount of property surviving at the beginning and at the end of each interval.

This study has incorporated the use of Iowa curves developed from a retirement rate analysis of historical retirement history. A discussion of the concepts of survivor curves and of the development of survivor curves using the retirement rate method is presented below.

Iowa Type Curves

The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements (or the portion of the frequency curve with the highest level of retirements) in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numbers represent the relative heights of the modes of the frequency curves within each family. A higher number designates a higher mode curve.

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125.

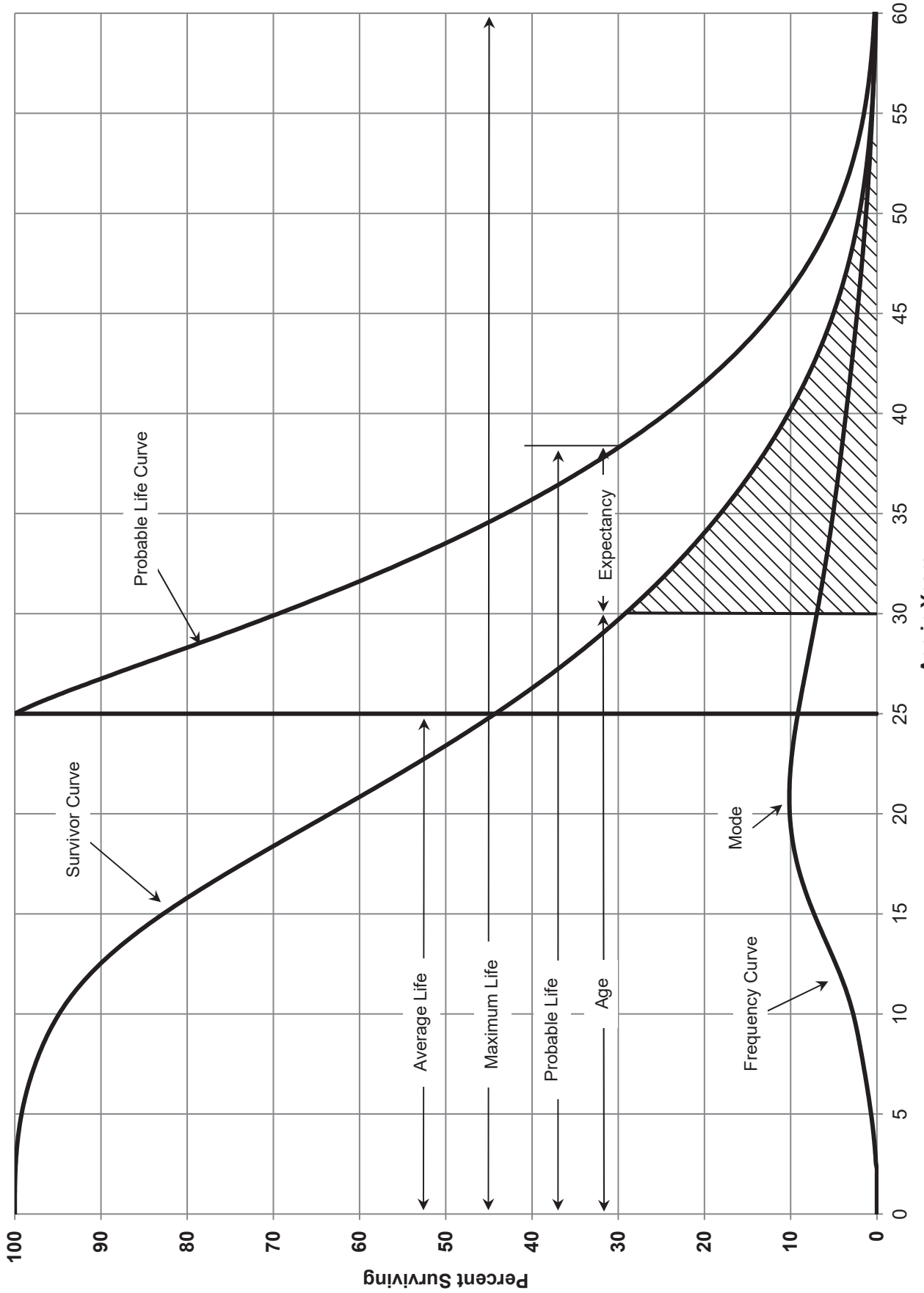


FIGURE 1. TYPICAL SURVIVOR CURVE AND DERIVED CURVES

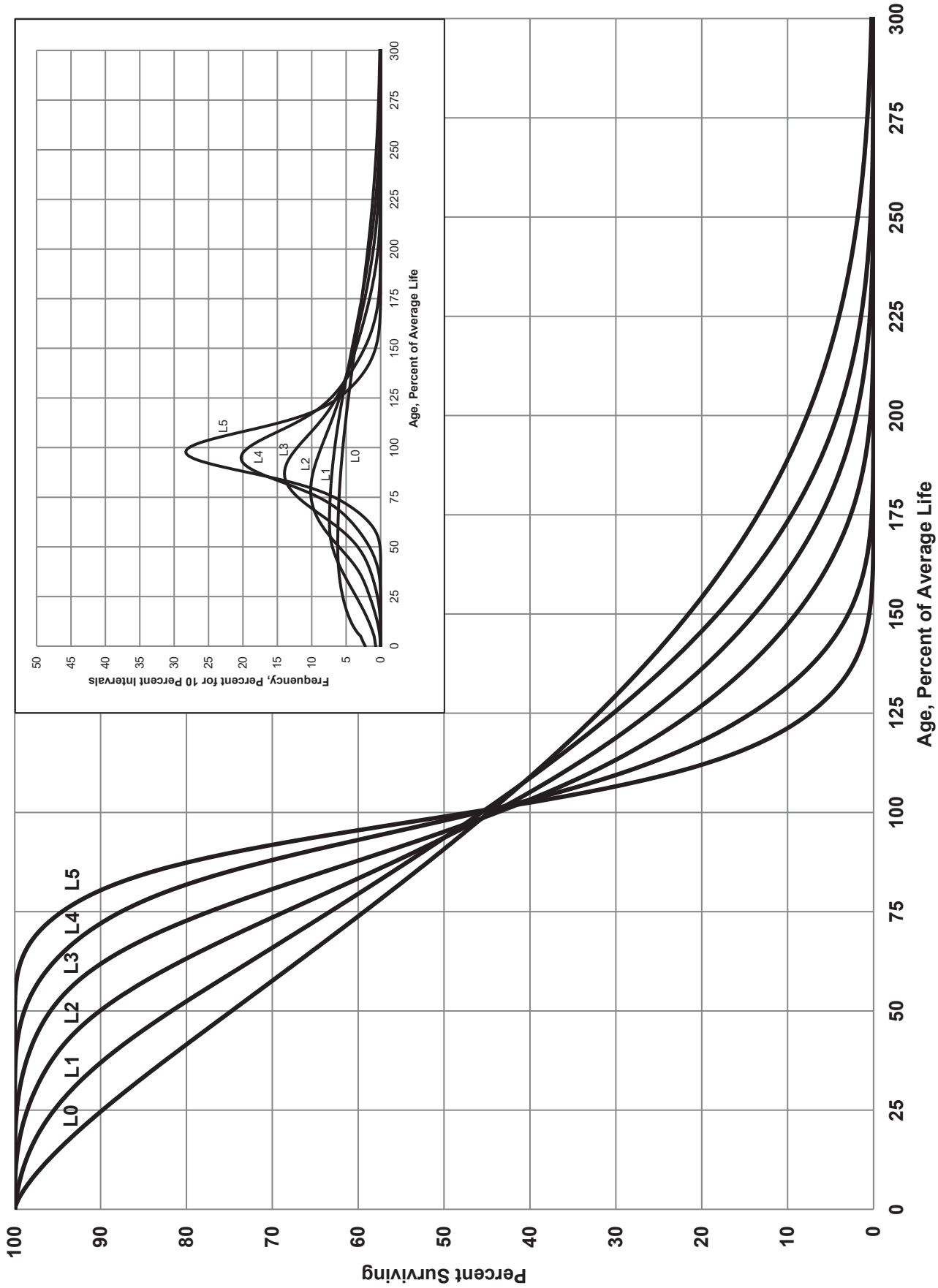


FIGURE 2.. LEFT MODAL OR "L" IOWA TYPE SURVIVOR CURVES

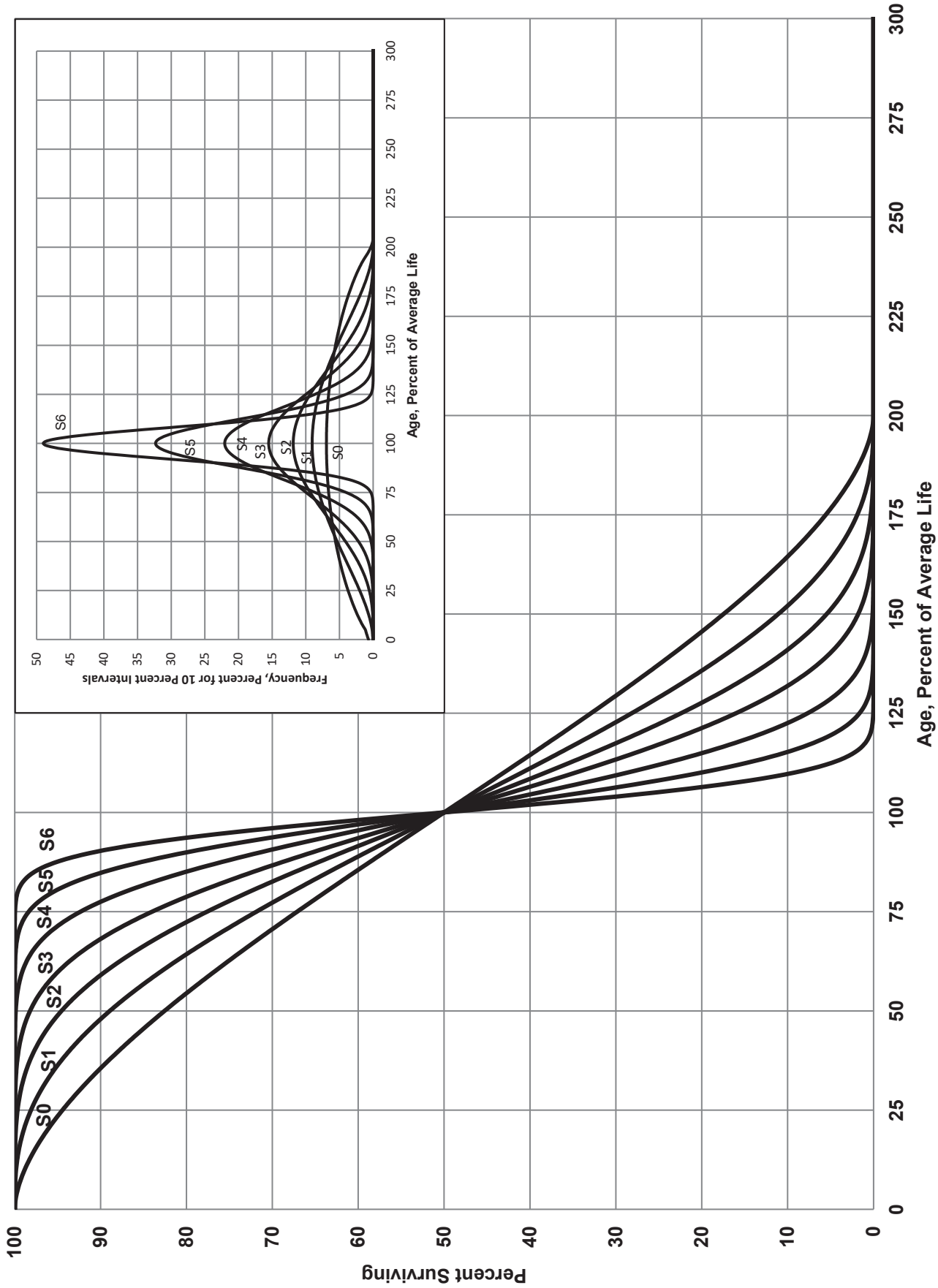


FIGURE 3.. SYMMETRICAL OR "S" IOWA TYPE SURVIVOR CURVES

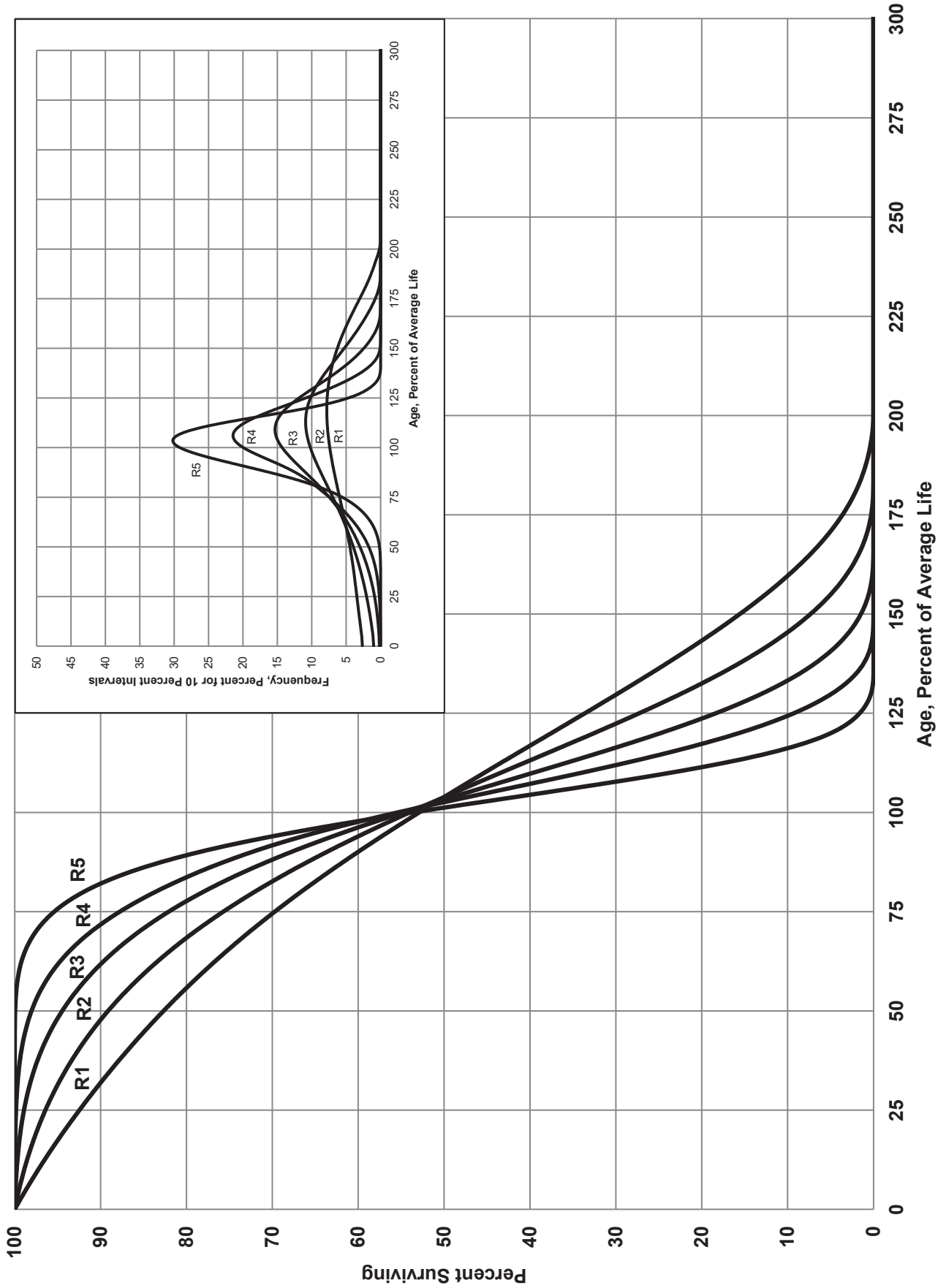


FIGURE 4.. RIGHT MODAL OR "R" IOWA TYPE SURVIVOR CURVES

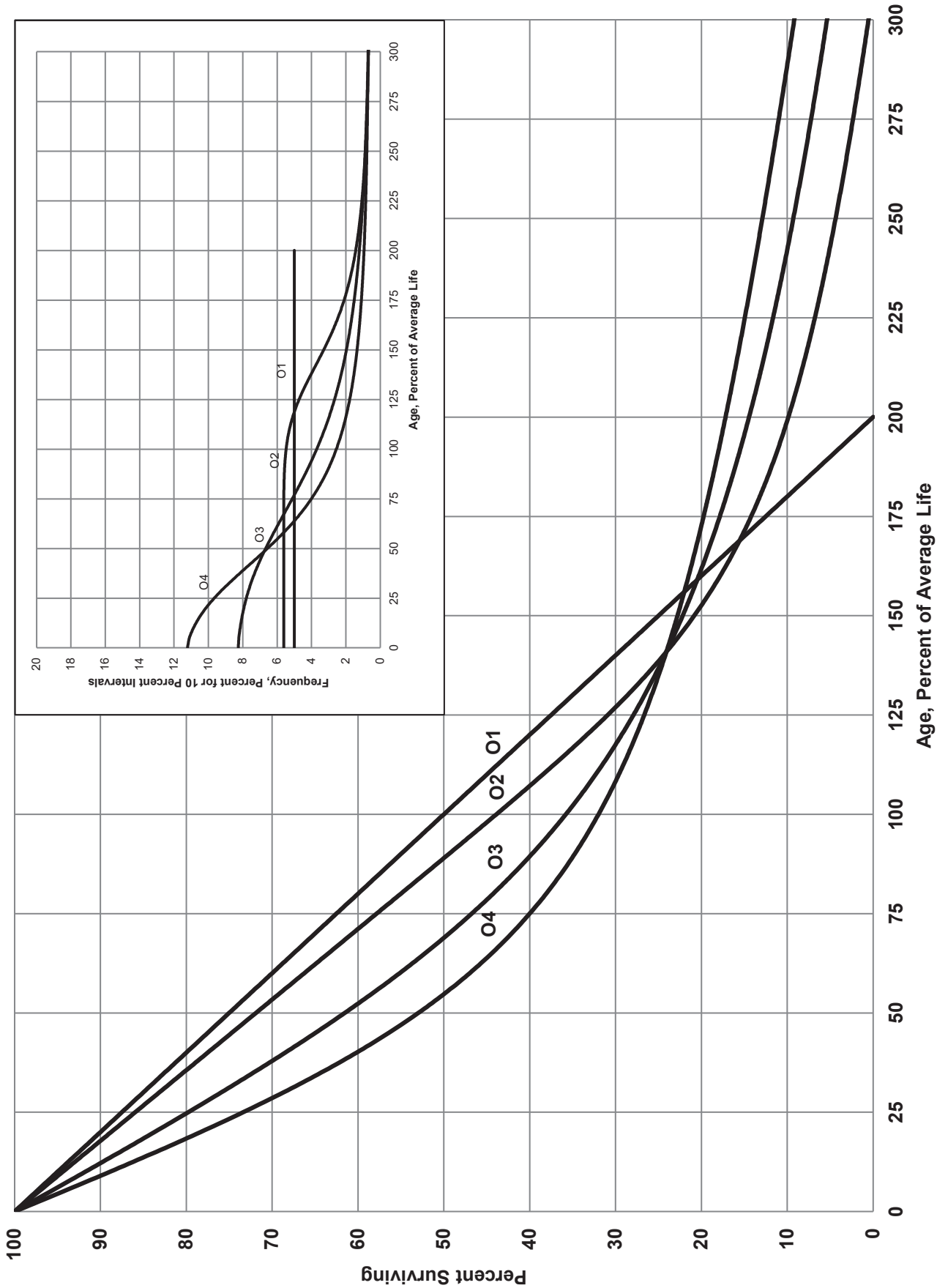


FIGURE 5. ORIGIN MODAL OR "O" IOWA TYPE SURVIVOR CURVES

These curve types have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."[1] In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student, submitted a thesis presenting his development of the fourth family consisting of the four O type survivor curves.

Retirement Rate Method of Analysis

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text and is also explained in several publications including "Statistical Analyses of Industrial Property Retirements,"[2] "Engineering Valuation and Depreciation,"[3] and "Depreciation Systems."[4]

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the property exposed to retirement at the beginning of the age intervals during the same period. The period of observation is referred to as the experience band. The band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows. The example includes schedules of annual aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

---

[1]Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

[2]Winfrey, Robley, Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.

[3]Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 1.

[4]Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994.

Schedules of Annual Transactions in Plant Records

The property group used to illustrate the retirement rate method is observed for the experience band 2014-2023 for which there were placements during the years 2009-2023. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-11 and II-12. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, $10,000 of the dollars invested in 2009 were retired in 2014. The $10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of $143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2014 retirements of 2009 installations and ending with the 2023 retirements of the 2018 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

10 + 12 + 13 + 11 + 13 + 13 + 15 + 17 + 19 + 20.

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2014-2023
SUMMARIZED BY AGE INTERVAL

Experience Band 2014-2023 Placement Band 2009-2023

Year Placed	Retirements, Thousands of Dollars During Year										Total During Age Interval	Age Interval
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2009	10	11	12	13	14	16	23	24	25	26	26	13½-14½
2010	11	12	13	15	16	18	20	21	22	19	44	12½-13½
2011	11	12	13	14	16	17	19	21	22	18	64	11½-12½
2012	8	9	10	11	11	13	14	15	16	17	83	10½-11½
2013	9	10	11	12	13	14	16	17	19	20	93	9½-10½
2014	4	9	10	11	12	13	14	15	16	20	105	8½-9½
2015		5	11	12	13	14	15	16	18	20	113	7½-8½
2016			6	12	13	15	16	17	19	19	124	6½-7½
2017				6	13	15	16	17	19	19	131	5½-6½
2018					7	14	16	17	19	20	143	4½-5½
2019						8	18	20	22	23	146	3½-4½
2020							9	20	22	25	150	2½-3½
2021								11	23	25	151	1½-2½
2022									11	24	153	½-1½
2023										13	80	0-½
Total	53	68	86	106	128	157	196	231	273	308	1,606	

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2014-2023
SUMMARIZED BY AGE INTERVAL

Experience Band 2014-2023 Placement Band 2009-2023

Year Placed	Acquisitions, Transfers and Sales, Thousands of Dollars During Year										Total During Age Interval	Age Interval
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2009	-	-	-	-	-	-	60[a]	-	-	-	-	13½-14½
2010	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2011	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2012	-	-	-	-	-	-	-	(5)[b]	-	-	60	10½-11½
2013	-	-	-	-	-	-	-	6[a]	-	-	-	9½-10½
2014	-	-	-	-	-	-	-	-	-	-	(5)	8½-9½
2015		-	-	-	-	-	-	-	-	-	6	7½-8½
2016			-	-	-	-	-	-	-	-	-	6½-7½
2017				-	-	-	-	(12)[b]	-	-	-	5½-6½
2018					-	-	-	-	22[a]	-	-	4½-5½
2019						-	-	(19)[b]	-	-	10	3½-4½
2020							-	-	-	-	-	2½-3½
2021								-	-	(102)[c]	(121)	1½-2½
2022									-	-	-	½-1½
2023											-	0-½
Total	-	-	-	-	-	-	60	(30)	22	(102)	(50)	

[a] Transfer Affecting Exposures at Beginning of Year
[b] Transfer Affecting Exposures at End of Year
[c] Sale with Continued Use
Parentheses Denote Credit Amount.

In Schedule 2, other transactions which affect the group are recorded in a similar manner. The entries illustrated include transfers and sales. The entries which are credits to the plant account are shown in parentheses. The items recorded on this schedule are not totaled with the retirements, but are used in developing the exposures at the beginning of each age interval.

Schedule of Plant Exposed to Retirement

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2014 through 2023 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2019 are calculated in the following manner:

Exposures at age 0	= amount of addition	= $750,000
Exposures at age ½	= $750,000 - $ 8,000	= $742,000
Exposures at age 1½	= $742,000 - $18,000	= $724,000
Exposures at age 2½	= $724,000 - $20,000 - $19,000	= $685,000
Exposures at age 3½	= $685,000 - $22,000	= $663,000

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
JANUARY 1 OF EACH YEAR 2014-2023
SUMMARIZED BY AGE INTERVAL

Experience Band 2014-2023

Placement Band 2009-2023

Year Placed	Exposures, Thousands of Dollars — Annual Survivors at the Beginning of the Year										Total at Beginning of Age Interval	Age Interval
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2009	255	245	234	222	209	195	239	216	192	167	167	13½-14½
2010	279	268	256	243	228	212	194	174	153	131	323	12½-13½
2011	307	296	284	271	257	241	224	205	184	162	531	11½-12½
2012	338	330	321	311	300	289	276	262	242	226	823	10½-11½
2013	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
2014	420[a]	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2015		460[a]	455	444	432	419	405	390	374	356	1,952	7½-8½
2016			510[a]	504	492	479	464	448	431	412	2,463	6½-7½
2017				580[a]	574	561	546	530	501	482	3,057	5½-6½
2018					660[a]	653	639	623	628	609	3,789	4½-5½
2019						750[a]	742	724	685	663	4,332	3½-4½
2020							850[a]	841	821	799	4,955	2½-3½
2021								960[a]	949	926	5,719	1½-2½
2022									1,080[a]	1,069	6,579	½-1½
2023										1,220[a]	7,490	0-½
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780	

[a]Additions during the year

For the entire experience band 2014-2023, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

255 + 268 + 284 + 311 + 334 + 374 + 405 + 448 + 501 + 609.

Original Life Table

The original life table, illustrated in Schedule 4 on page II-16, is developed from the totals shown on the schedules of retirements and exposures, Schedules 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are as follows:

Percent surviving at age 4½	=	88.15				
Exposures at age 4½	=	3,789,000				
Retirements from age 4½ to 5½	=	143,000				
Retirement Ratio	=	143,000	÷	3,789,000	=	0.0377
Survivor Ratio	=	1.000	-	0.0377	=	0.9623
Percent surviving at age 5½	=	(88.15)	x	(0.9623)	=	84.83

The totals of the exposures and retirements (columns 2 and 3) are shown for the purpose of checking with the respective totals in Schedules 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.

SCHEDULE 4. ORIGINAL LIFE TABLE
CALCULATED BY THE RETIREMENT RATE METHOD

Experience Band 2014-2023 Placement Band 2009-2023

(Exposure and Retirement Amounts are in Thousands of Dollars)

Age at Beginning of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Age Interval
(1)	(2)	(3)	(4)	(5)	(6)
0.0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.60
12.5	323	44	0.1362	0.8638	48.90
13.5	167	26	0.1557	0.8443	42.24
					35.66
Total	44,780	1,606			

Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.
Column 3 from Schedule 1, Column 12, Retirements for Each Year.
Column 4 = Column 3 Divided by Column 2.
Column 5 = 1.0000 Minus Column 4.
Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.

The original survivor curve is plotted from the original life table (column 6, Schedule 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

Smoothing the Original Survivor Curve

The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100% to zero percent, it is desirable to eliminate any irregularities, as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.

The Iowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the Iowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Schedule 4 is compared with the L, S, and R Iowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0.

In Figure 9, the three fittings, 12-L1, 12-S0 and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 Iowa curve would be selected as the most representative of the plotted survivor characteristics of the group.

FIGURE 6. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

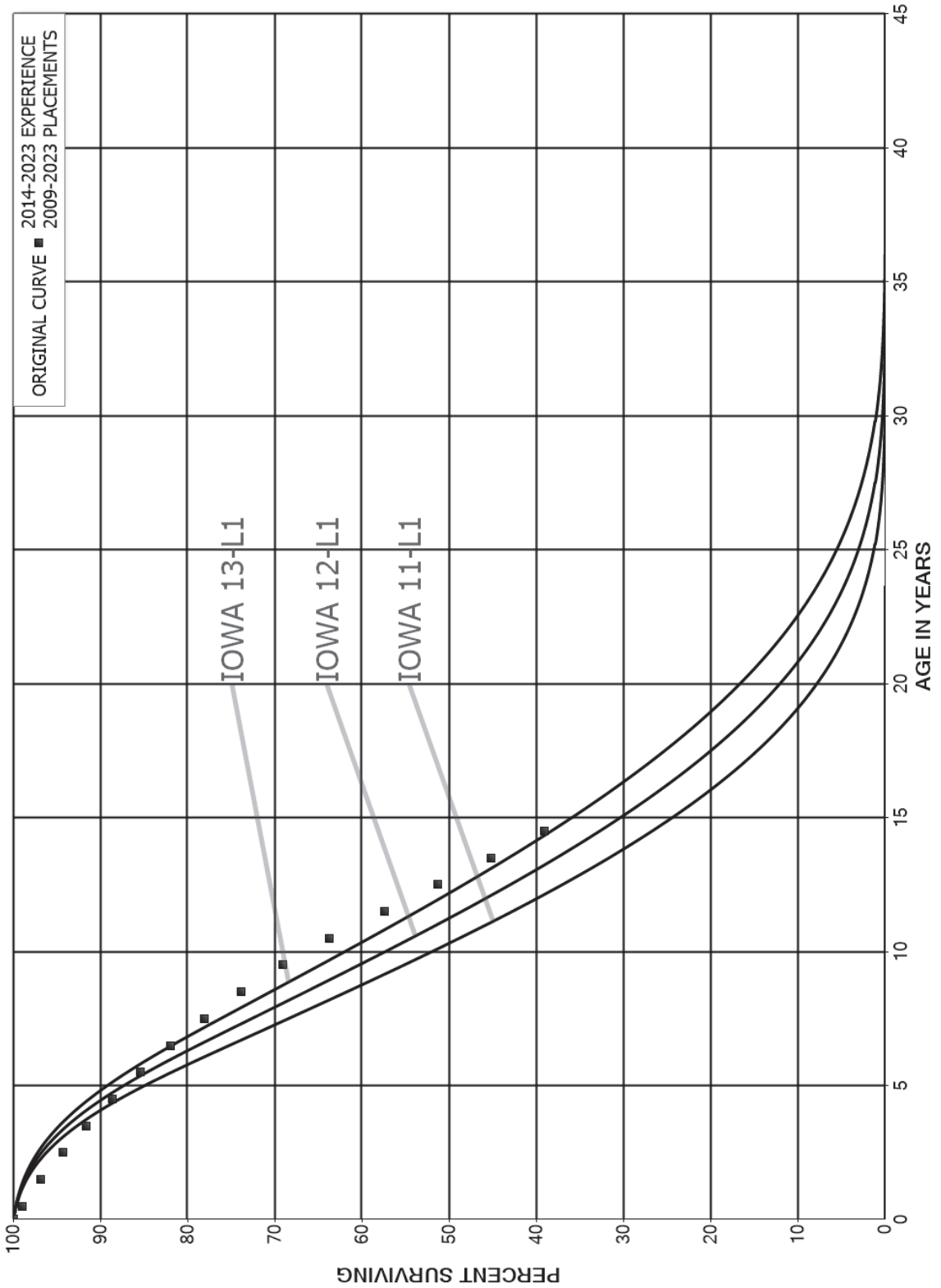


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

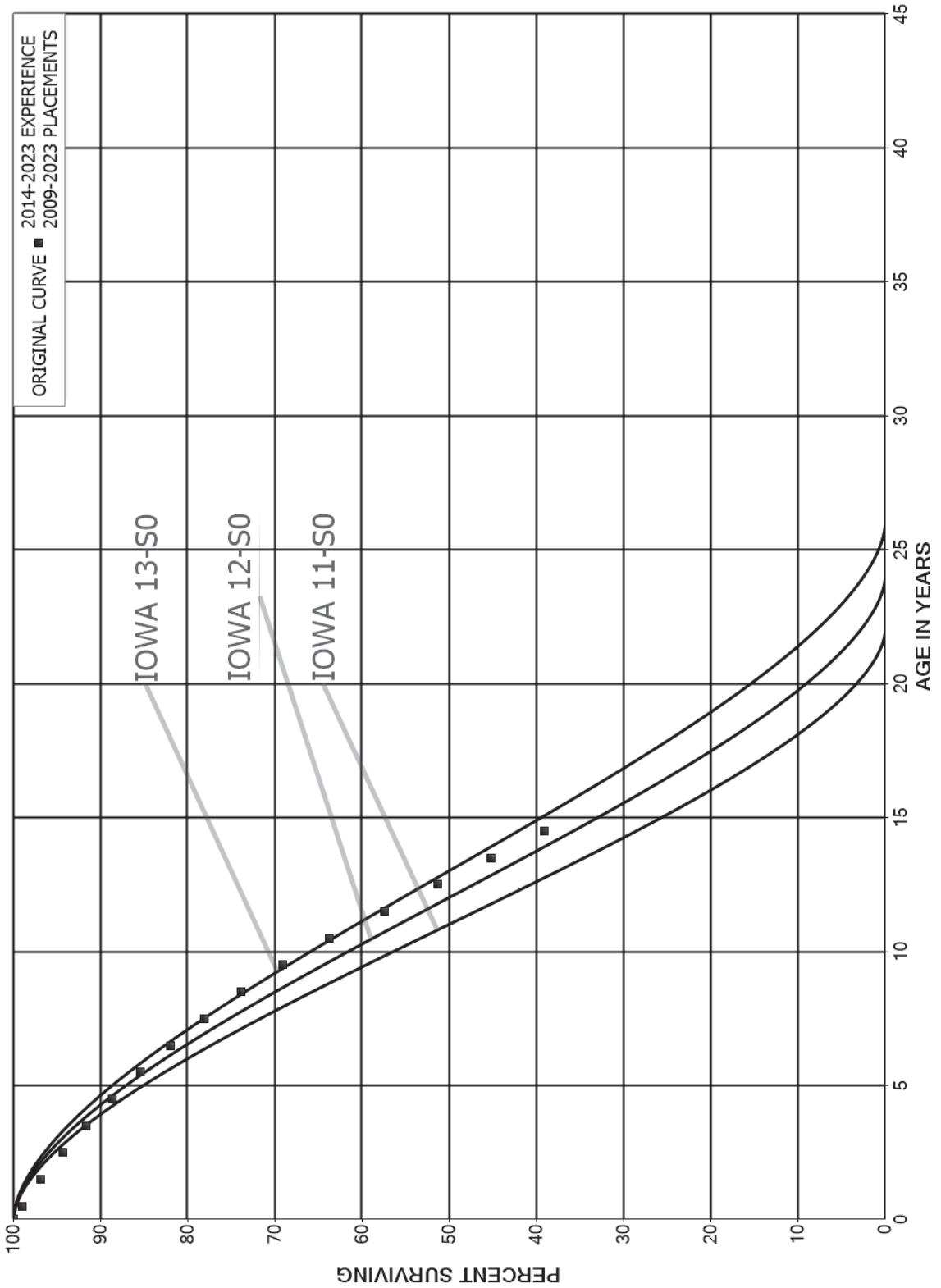


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

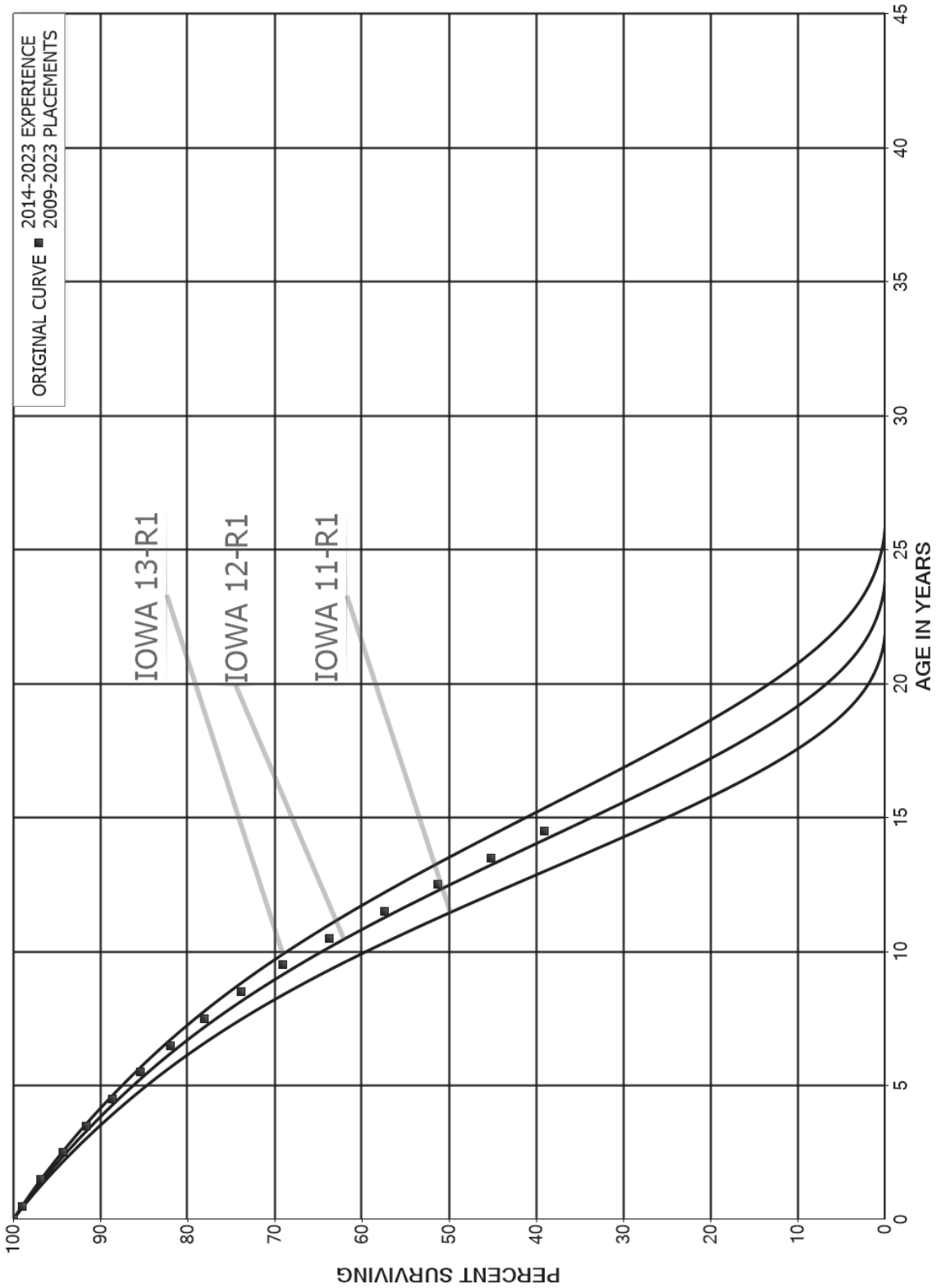
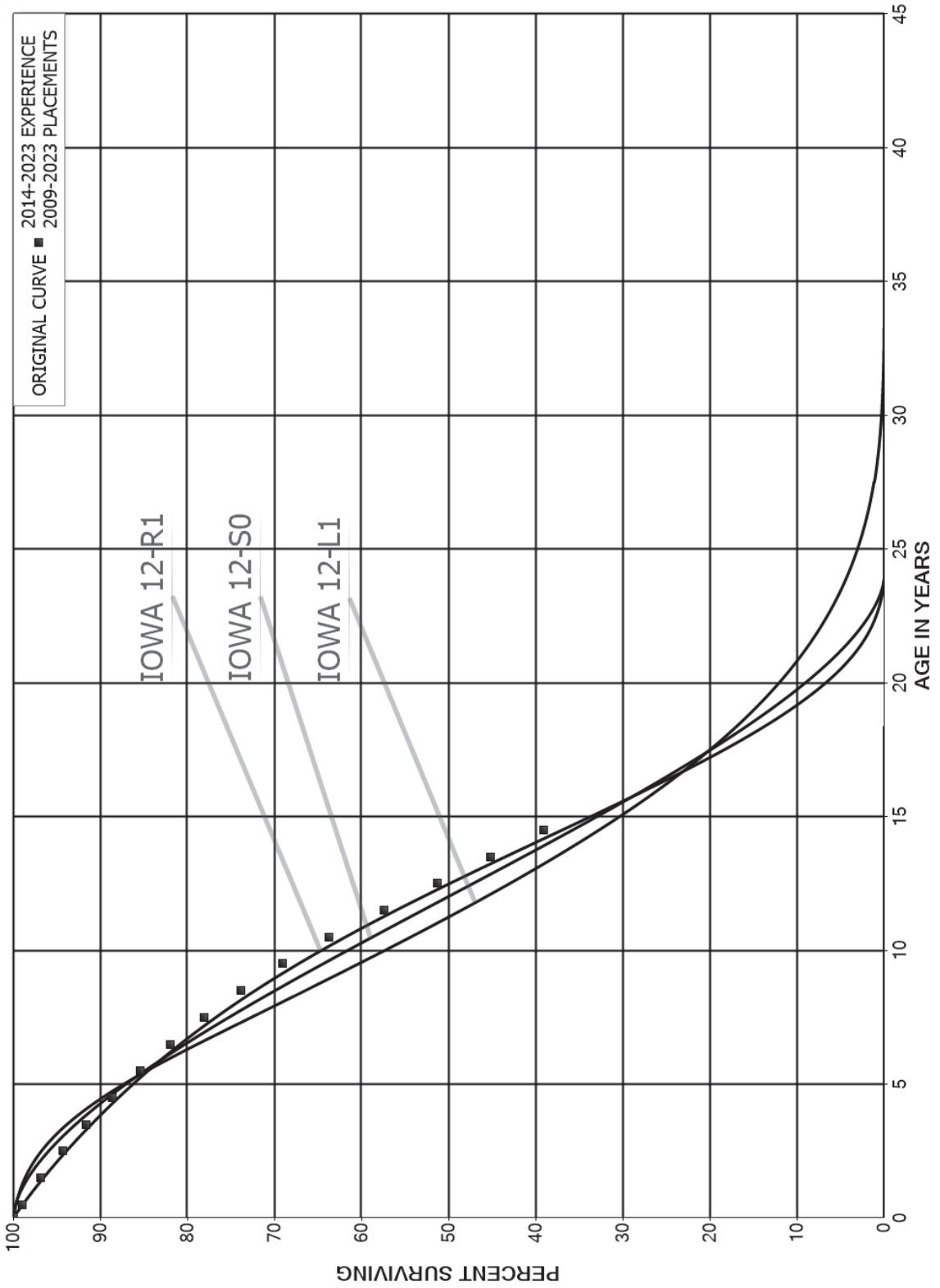


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES



PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

Field Trips

In order to be familiar with the operation of the Company and observe representative portions of the plant, a field trip was conducted for the study. A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirements are obtained during the field trips. This knowledge and information were incorporated in the interpretation and extrapolation of the statistical analyses.

During the period of years our firm has conducted depreciation studies for the Company, the field trips have resulted in numerous reviews of the Company's operating areas. The following is a list of the locations visited during the most recent trip.

December 4, 2023
- Met Ed Corporate Headquarters
- North Temple Substation
- West Reading Substation
- Yorkana Substation
- York Service Center

Judgment

The survivor curve estimates were based on informed judgment which considered a number of factors. The primary factors were retirement rate analyses of historical service life data; current Company policies and outlook as determined during the discussions with management personnel; and the survivor curve estimates from previous depreciation studies for Metropolitan Edison Company and other electric companies.

The statistical analyses resulted in good to excellent indications of the survivor patterns experienced for most of the major accounts. The plant accounts or

subaccounts for which the statistical analyses were significant factors in the judgments of the survivor curves are as follows:

Account Number	Title
Distribution Plant	
362.00	Station Equipment
362.10	Station Equipment – Subtransmission
364.00	Poles, Towers and Fixtures
364.11	Poles, Towers and Fixtures – Subtransmission (Poles and Fixtures)
365.00	Overhead Conductors and Devices
365.01	Overhead Conductors and Devices – Subtransmission
367.00	Underground Conductors and Devices
367.10	Underground Conductors and Devices – Subtransmission
368.00	Line Transformers
369.00	Overhead Services
369.10	Underground Services
371.00	Installations on Customer Premises – Dusk to Dawn Lights
373.00	Street Lighting and Signal Systems
373.30	Street Lighting and Signal Systems – LED
General Plant	
390.10	Structures and Improvements
392.30	Transportation Equipment – Heavy Trucks
392.40	Transportation Equipment – Pole Trailers
396.00	Power Operated Equipment

The combined analysis of Account 365.00, Overhead Conductor and Devices, and Account 365.01, Overhead Conductor and Devices – Subtransmission, is used to illustrate the manner in which the study was conducted for the groups in the preceding list. It is a significant account and serves as a typical illustration. Aged plant accounting data have been compiled for the years 1939 through 2023. These data were coded by type of transaction, year in which the transaction took place, and year in which the plant was placed in service. The data were analyzed by the retirement rate method to obtain an indication of the experienced service life characteristics.

The estimated Iowa 60-O1 survivor curve is based on the experience bands, 1939-2023, 1969-2023 and 2004-2023. The estimated survivor curve is an excellent fit of the observed data, has an average service life that is a little longer than the previous estimate for this account, and is within the typical range of lives used by other electric utilities.

For the combined analysis of Account 364.00, Poles, Towers and Fixtures, and Account 364.11, Poles, Towers and Fixtures – Subtransmission, the estimate of survivor characteristics is based on the 1939-2023 and 1979-2023 experience bands. Most retirements have been due to age and deterioration. Typical service lives for distribution poles and fixtures range from 45 to 60 years. Most of the poles included in this account are wood poles which are subject to decay and rot. The climate and pole treatment are the predominant factors regarding the service life of wood poles. This is the reason for the wide range of lives experienced within the industry. Metropolitan Edison Company has not experienced high levels of replacement of poles over the years and the inclusion of the subtransmission assets has established a longer life than in the past. The Iowa 65-R1.5 survivor curve reflects the outlook of management, is above the upper end of the range of estimates used by other electric utilities and is a reasonable interpretation of a significant portion of the survivor curve through age 80.

The life span technique was used for large office buildings and service centers in Account 390.10, Structures and Improvements. For these large structures in Account 390.10, a life span was estimated for each structure based on its type of construction, use, age, condition and management's plans within the foreseeable future. An interim

survivor curve was estimated for each location, since interim retirements are normal for such structures and, in fact, have been experienced.

Generally, the survivor curve estimates for the remainder of the accounts were based on engineering judgment, considering the nature of the plant and equipment, review of available historical retirement data and a general knowledge of the service lives for similar equipment in other electric companies.

PART IV. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

PART IV. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

Group Depreciation Procedures

A group procedure for depreciation is appropriate when considering more than a single item of property. Normally, the items within a group do not have identical service lives but have lives that are dispersed over a range of time. There are two primary group procedures, namely, average service life and equal life group.

In the average service life procedure, the rate of annual depreciation is based on the average life or average remaining life of the group, and this rate is applied to the surviving balances of the group's cost. A characteristic of this procedure is that the cost of plant retired prior to average life is not fully recouped at the time of retirement, whereas the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle, the portion of cost not recouped prior to average life is balanced by the cost recouped subsequent to average life.

In the equal life group procedure, the property group is subdivided according to service life. That is, each equal life group includes that portion of the property which experiences the life of that specific group. The relative size of each equal life group is determined from the property's life dispersion curve. This procedure eliminates the need to base depreciation on average lives, inasmuch as each group is equivalent to a unit having a single life. The full costs of short-lived units are accrued during their lives, leaving no deferral of accruals required to be added to the annual costs associated with long-lived units. The calculated depreciation for the property group is the summation of the calculated depreciation based on the service life of each equal life group.

Remaining Life Annual Accruals

For the purpose of calculating remaining life accrual rates as of December 31, 2024, the estimated book depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation for the vintages calculated by the equal life group procedure follow. The detailed calculations are set forth in the Results of Study section of the report.

Average Service Life Procedure

In the average service life procedure, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the average remaining life of the vintage. The average remaining life is a directly weighted average derived from the estimated future survivor curve in accordance with the average service life procedure.

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which would not be allocated to expense through future whole life depreciation accruals if current forecasts of life characteristics are used as the basis for such accruals. The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account, based upon the attained age and service life. The straight line accrued depreciation ratios are calculated as follows for the average service life procedure:

$$Ratio = 1 - \frac{Average\ Remaining\ Life\ Expectancy}{Average\ Service\ Life}.$$

Equal Life Group Procedure

In the equal life group procedure, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the composite remaining life for the surviving original cost of that vintage. The composite remaining life is derived by compositing the individual equal life group remaining lives in accordance with the following equation:

$$\text{Composite Remaining Life} = \frac{\left(\frac{\text{Book Cost}}{\text{Life}} \times \text{Remaining Life}\right)}{\frac{\text{Book Cost}}{\text{Life}}}$$

The book costs and lives of the several equal life groups which are summed in the foregoing equation are defined by the estimated future survivor curve.

Inasmuch as book cost divided by life equals the whole life annual accrual, the foregoing equation reduces to the following form:

$$\text{Composite Remaining LIfe} = \frac{\sum \text{Whole Life Future Accruals}}{\sum \text{Whole Life Annual Accruals}}$$

or

$$\text{Composite Remaining Life} = \frac{\sum \text{Book Cost} - \text{Calc. Reserve}}{\sum \text{Whole Life Annual Accrual}}.$$

The annual accrual rate for each account is equal to the sum of the remaining life annual accruals for all vintages divided by the account's total original cost. The account's "composite remaining life" is calculated by dividing the sum of the future book accruals for all vintages by the sum of the remaining life annual accruals for all vintages.

The calculated accrued depreciation in the equal life group procedure also represents that portion of depreciable cost which will not be allocated to expense through future accruals. However, the calculation is based at the equal life group level rather than the vintage group level and does not require the use of averages. The equal life group accrued depreciation ratio is calculated as follows:

$$Ratio = \frac{Remaining\ Life}{Average\ Service\ Life}.$$

Inasmuch as service life minus remaining life equals age, when averages are not employed, the foregoing equation reduces to:

$$Ratio = \frac{Age}{Service\ Life}.$$

The table on the following page illustrates the procedure for calculating straight line equal life group accrued depreciation, using an Iowa 12-R4 survivor curve and a December 31, 2024 calculation date.

In the table, each equal life group is defined by the age interval shown in columns 1 and 2, which identify the ages at which the first and last retirement of each group occur. The group's designated life, shown in column 3, is the midpoint of the interval. In the calculation, the equal life groups of each vintage are arranged such that the midpoint of each one-year age interval coincides with the calculation date, e.g., December 31 in this case. This enables the calculation of annual accruals which are centered on, or as of, the same date as the calculation of accrued depreciation.

The retirement during each age interval, shown in column 4, is the size of each equal life group. It is derived from the Iowa 12-R4 survivor curve and is the difference between the percents surviving (not shown) at the beginning and end of the age interval.

DETAILED COMPUTATION OF ANNUAL AND ACCRUED FACTORS USING THE EQUAL LIFE GROUP PROCEDURE

INPUT PARAMETERS:
CALCULATION DATE.. 12-31-2024
SURVIVOR CURVE.... 12-R4

AGE INTERVAL BEG (1)	END (2)	LIFE (3)	RETIREMENTS DURING INTERVAL (4)	GROUP ANNUAL ACCRUAL (5)=(4)/(3)	YEAR INST (6)	SUMMATION OF ANNUAL ACCRUALS (7)	AVERAGE PERCENT SURVIVING (8)	ANNUAL FACTOR (9)	ACCRUED FACTOR (10)
0.000	1.000	0.500	0.01247	0.01247000000	2024	8.86672078118	99.994915	0.0887	0.0444
1.000	2.000	1.500	0.03762	0.02508000000	2023	8.84171078118	99.968720	0.0884	0.1326
2.000	3.000	2.500	0.10023	0.04009200000	2022	8.80912478118	99.899794	0.0882	0.2205
3.000	4.000	3.500	0.24097	0.06884857143	2021	8.75465449546	99.729196	0.0878	0.3073
4.000	5.000	4.500	0.52412	0.11647111111	2020	8.66199465419	99.346651	0.0872	0.3924
5.000	6.000	5.500	1.04334	0.18969818182	2019	8.50891000773	98.562921	0.0863	0.4747
6.000	7.000	6.500	1.91963	0.29532769231	2018	8.26639707066	97.081434	0.0851	0.5532
7.000	8.000	7.500	3.25573	0.43409733333	2017	7.90168455784	94.493755	0.0836	0.6270
8.000	9.000	8.500	5.10788	0.60092705882	2016	7.38417236177	90.311951	0.0818	0.6953
9.000	10.000	9.500	7.41982	0.78103368421	2015	6.69319199025	84.048101	0.0796	0.7562
10.000	11.000	10.500	10.29137	0.98013047619	2014	5.81260991005	75.192504	0.0773	0.8117
11.000	12.000	11.500	14.66678	1.27537217391	2013	4.68485858500	62.713428	0.0747	0.8591
12.000	13.000	12.500	17.84119	1.42729520000	2012	3.33352489805	46.459446	0.0718	0.8975
13.000	14.000	13.500	16.51449	1.22329555556	2011	2.00822952027	29.281605	0.0686	0.9261
14.000	15.000	14.500	11.75491	0.81068344828	2010	0.99124001835	15.146904	0.0654	0.9483
15.000	16.000	15.500	6.47960	0.41803870968	2009	0.37687893937	6.029649	0.0625	0.9688
16.000	17.000	16.500	2.43772	0.14774060606	2008	0.09398928150	1.570988	0.0598	0.9867
17.000	18.000	17.500	0.35085	0.02004857143	2007	0.01009469275	0.176704	0.0571	0.9993
18.000	18.360	18.180	0.00128	0.00007040704	2006	0.00001267327	0.000230	0.0551	1.0000
TOTAL			100.00000						

Each equal life group's whole life annual accrual, shown in column 5, equals the group's size (column 4) divided by its life (column 3), except that for the first age interval, the annual accrual is set equal to the group's size.

Columns 6 through 10 show the derivation of the whole life annual factor and accrued factor for each vintage based on the data developed in the first five columns. The year installed is shown in column 6. For all vintages other than the first year (2024), the summation of annual accruals for each year installed, shown in column 7, is calculated by adding one-half of the group annual accrual (column 5) for that vintage's current age interval plus the group annual accruals for all succeeding age intervals. For example, the figure 8.84171078118 for 2023 equals one-half of 0.02058000000 plus all of the succeeding figures in column 5. Only one half of the annual accrual for the vintage's current age interval group is included in the summation because the equal life group for that interval expires at the midpoint of the current year.

The summation of annual accruals (column 7) for installations during 2024 is calculated on the basis of an in-service date at the midpoint of the year, i.e., June 30. Inasmuch as the overall calculation is centered on December 31, 2024, the first figure in column 7, for vintage 2024, equals the group annual accrual for 2024 plus one-half of the group annual accruals for each of the subsequent years.

The average percent surviving, derived from the Iowa 12-R4 survivor curve, is shown in column 8 for each age interval. The annual factor, shown in column 9, is the result of dividing the summation of annual accruals (column 7) by the average percent surviving (column 8).

The accrued depreciation factor, shown in column 10, equals the annual factor multiplied by the age of the group as of December 31, 2024.

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization, as defined in the Uniform System of Accounts, is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

The calculation of annual and accrued amortization requires the selection of an amortization period. The amortization periods used in this report were based on judgment which incorporated a consideration of the period during which the assets will render most of their service, the amortization periods and service lives used by other utilities, and the service life estimates previously used for the asset under depreciation accounting.

Amortization accounting is appropriate for certain General Plant accounts that represent numerous units of property, but a very small portion of depreciable electric plant in service. The accounts and their amortization periods are as follows:

Account		Amortization Period, Years
391.00	Office Furniture and Equipment - Furniture	20
391.30	Personal Computers	5
391.50	Data Processing Smart Meters	5
393.00	Stores Equipment	25
394.00	Tools, Shop and Garage Equipment	25
395.00	Laboratory Equipment	20
397.00	Communication Equipment	25
398.00	Miscellaneous Equipment	20

For the purpose of calculating annual amortization amounts as of December 31, 2024, the book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The book reserve assigned to vintages with an age greater than the amortization period is equal to the vintage's original cost. The remaining book reserve is allocated among vintages with an age less than the amortization period in proportion to the calculated accrued amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the future amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.

AMORTIZATION OF NET SALVAGE

Experienced and estimated net salvage is incorporated in the results of the study, as it was reported on the Company's books and records for the period January 1, 2020 through December 31, 2024. Results of the calculations are shown in Table 4.

Net salvage experienced during the five-year period is presented in this manner to determine the amount of negative net salvage to be amortized for book purposes. In developing the amount to be amortized, the data for the accounts which experienced positive net salvage have been netted with those for accounts which experienced negative net salvage.

In order to be consistent with this manner of recognizing net salvage, no adjustments for net salvage were made to the annual accruals and accrued depreciation calculated for each individual account. There were no exclusions from the 2020 through 2024 net salvage accrual.

PART V. RESULTS OF STUDY

PART V. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

Tables 1 through 4 presented on pages V-4 through V-8 summarize the results of the depreciation study as of December 31, 2024. Table 1 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve as of December 31, 2024, future book accruals, calculated annual accrual amount and rate, and composite remaining life for plant in service. Table 2 presents the bringforward of the book depreciation reserve to December 31, 2024. Table 3 sets forth the calculation of the depreciation accruals for the twelve months ended December 31, 2024. Table 4 presents the annual amortization of experienced and estimated net salvage based on the period 2020 through 2024.

DESCRIPTION OF DETAILED TABULATIONS

Supporting statistical data for the estimates of average service lives and survivor curves, the annual depreciation calculations, and gross salvage and cost of removal for the years 2020-2024 are presented in three sections.

The section beginning on page VI-2 sets forth, for each depreciable group analyzed by the retirement rate method, a chart depicting the original and estimated survivor curves followed by a tabular presentation of the original life table(s) plotted on the chart. A cumulative summary, by year installed, for electric plant and the supporting data for the original cost depreciation calculations are presented in the section beginning on page VII-3. The tabulations of experienced and estimated net salvage by

year by account for the five-year period, 2020-2024, are presented in the section beginning on page VIII-2.

In the first section, the survivor curves estimated for the depreciable groups are shown as dark smooth curves on the charts. Each smooth survivor curve is denoted by a numeral followed by the type curve designation. The numeral used is the average life derived from the entire curve from 100 percent to zero percent surviving. In cases where only a segment of the estimated curve is used in the depreciation calculation, the numeral used for identification purposes is not a designation of the average life of the group. The titles of the charts indicate the group, the symbol used to plot the points of the original life table, and the experience and placement bands of the life tables which were plotted. The experience band indicates the range of years for which the retirements were used to develop the stub survivor curve. The placements indicate, for the related experience band, the range of years of installations which appear in the experience.

The tables of the calculated annual depreciation related to original cost are presented in the second section and indicate the estimated average survivor curves used in the calculations. The tables set forth, for each installation year, the original cost, calculated accrued depreciation, allocated book reserve, future book accruals, remaining life expectancy and the calculated annual accrual.

Detailed tabulations setting forth the cost of removal and gross salvage amounts, by plant account for each year, are presented beginning on page VIII-2. The total gross salvage and removal costs, by year, were used to calculate the five-year net salvage amortization presented in Table 4 on page V-8.

METROPOLITAN EDISON COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2024

	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE		ORIGINAL COST AS OF DECEMBER 31, 2024	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE		COMPOSITE REMAINING LIFE
	(1)	(2)	(3)		(4)	(5)	(6)	(7)	(8)=(7)/(4)		(9)=(6)/(7)
	ELECTRIC PLANT										
	INTANGIBLE PLANT										
303.00	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER		7-SQ		66,210,701.15	45,896,661	20,314,040	4,800,590	*		
303.10	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - CLOUD		5-SQ		425,296.40	47,721	377,575	84,982	*		
303.30	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT ENTERPRISE		7-SQ		621,985.00	621,985	0	0	*		
303.60	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION		7-SQ		8,047,879.06	8,047,879	0	0	*		
303.90	MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE		7-SQ		23,910,691.09	23,403,821	506,870	116,252	*		
	TOTAL INTANGIBLE PLANT				**99,216,552.70**	**78,018,067**	**21,198,485**	**5,001,824**			
	DISTRIBUTION PLANT										
360.20	LAND RIGHTS		80-R4		28,932,718.77	17,797,447	11,135,272	279,801	0.97		39.8
361.00	STRUCTURES AND IMPROVEMENTS		70-R3		17,763,919.28	7,528,765	10,235,154	243,877	1.37		42.0
361.10	STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION		70-R3		339,222.74	50,866	288,357	5,272	1.55		54.7
361.20	STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION (ROADS AND TRAILS)		75-R3		11,907.52	8,805	3,103	89	0.75		34.9
362.00	STATION EQUIPMENT		60-R2		329,710,172.58	103,011,295	226,698,878	6,404,491	1.94		35.4
362.10	STATION EQUIPMENT - SUBTRANSMISSION		60-R2		11,919,659.66	1,232,464	10,687,196	260,852	2.19		41.0
364.00	POLES, TOWERS AND FIXTURES		65-R1.5		572,974,393.99	155,049,196	417,925,198	11,129,747	1.94		37.6
364.10	POLES, TOWERS AND FIXTURES - SUBTRANSMISSION (TOWERS AND FIXTURES)		80-R4		36,126.01	29,385	6,741	208	0.58		32.4
364.11	POLES, TOWERS AND FIXTURES - SUBTRANSMISSION (POLES AND FIXTURES)		65-R1.5		3,234,421.64	822,531	2,411,891	62,465	1.93		38.6
365.00	OVERHEAD CONDUCTORS AND DEVICES		60-O1		679,817,826.58	94,197,472	585,620,355	19,554,289	2.88		29.9
365.01	OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION		60-O1		1,345,784.75	488,613	857,172	26,024	1.93		32.9
365.10	OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY		70-R4		229,365,878.41	45,398,298	183,967,580	3,440,794	1.50		53.5
365.11	OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY - SUBTRANSMISSION		70-R4		429,030.41	362,119	66,911	1,119	0.26		59.8
366.00	UNDERGROUND CONDUIT		65-R1.5		35,459,379.59	16,115,399	19,343,981	580,021	1.64		33.4
367.00	UNDERGROUND CONDUCTORS AND DEVICES		50-R2		332,492,307.21	107,909,757	224,582,550	7,429,323	2.23		30.2
367.10	UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION		50-R2		1,536,544.01	377,486	1,159,058	35,872	2.33		32.3
368.00	LINE TRANSFORMERS		43-R1.5		507,003,843.13	196,919,851	310,083,992	13,350,018	2.63		23.2
369.00	OVERHEAD SERVICES		44-R1		96,284,018.58	33,042,193	63,241,826	2,744,617	2.85		23.0
369.10	UNDERGROUND SERVICES		60-R3		104,052,556.48	63,494,549	40,558,007	1,370,553	1.32		29.6
370.10	METERS - SMART GRID		15-S2		145,648,562.40	47,980,838	97,667,724	12,261,848	8.42		8.0
371.00	INSTALLATIONS ON CUSTOMERS' PREMISES - DUSK TO DAWN LIGHTS		37-R0.5		4,173,138.29	2,588,111	1,585,027	80,687	1.93		19.6
371.21	INSTALLATIONS ON CUSTOMERS' PREMISES - METER SOCKET DEVICES		25-R2.5		412,207.74	390,611	21,597	4,739	1.15		4.6
371.23	INSTALLATIONS ON CUSTOMERS' PREMISES - SURGE SUPPRESSION		20-S2.5		276,707.92	276,708	0	0	-	***	-
373.00	STREET LIGHTING AND SIGNAL SYSTEMS		28-R1		16,309,454.66	4,991,479	11,317,976	800,760	4.91		14.1
373.30	STREET LIGHTING AND SIGNAL SYSTEMS - LED		20-S0		3,808,435.99	564,071	3,244,365	278,173	7.30		11.7
	TOTAL DISTRIBUTION PLANT				**3,123,338,218.34**	**900,628,309**	**2,222,709,911**	**80,345,639**	**2.57**		
	GENERAL PLANT										
389.20	LAND RIGHTS		70-R2		18,077.52	16,310	1,768	69	0.38		25.6
390.10	STRUCTURES AND IMPROVEMENTS										
	MISCELLANEOUS IMPROVEMENTS - MINOR		40-R1.5		39,925,052.12	11,114,845	28,810,207	1,303,651	3.27		22.1
	CORPORATE HEADQUARTERS - READING	06-2041	65-R2	**	63,279,336.92	34,193,683	29,085,654	1,904,258	3.01		15.3
	LEBANON SERVICE CENTER	06-2046	65-R2	**	7,363,967.28	3,336,884	4,027,083	211,011	2.87		19.1
	EASTON SERVICE CENTER	06-2033	65-R2	**	7,191,588.92	4,226,780	2,964,809	359,915	5.00		8.2
	YORK SERVICE CENTER	06-2034	65-R2	**	12,697,225.68	6,699,191	5,998,035	649,594	5.12		9.2
	TOTAL ACCOUNT 390.10				130,457,170.92	59,571,383	70,885,788	4,428,429	3.39		16.0
390.20	STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING										
	MISCELLANEOUS IMPROVEMENTS - MINOR		40-R1.5		4,198,929.39	3,173,893	1,025,036	68,254	1.63		15.0
	CORPORATE HEADQUARTERS - READING	06-2041	65-R4	**	5,082,077.17	3,289,201	1,792,876	113,648	2.24		15.8
	LEBANON SERVICE CENTER	06-2046	65-R4	**	997,791.85	773,014	224,778	13,132	1.32		17.1
	EASTON SERVICE CENTER	06-2033	65-R4	**	1,331,356.24	1,086,648	244,708	29,257	2.20		8.4
	YORK SERVICE CENTER	06-2034	65-R4	**	1,783,425.82	1,498,245	285,181	30,753	1.72		9.3
	TOTAL ACCOUNT 390.20				13,393,580.47	9,821,001	3,572,579	255,044	1.90		14.0
391.00	OFFICE FURNITURE AND EQUIPMENT - FURNITURE		20-SQ		2,541,588.26	1,928,722	612,866	79,022	3.11		7.8
391.30	OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS		5-SQ		2,921,741.05	2,071,230	850,511	301,822	10.33		2.8
391.50	OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS		5-SQ		3,480,584.55	1,364,770	2,115,815	565,647	16.25		3.7
	TOTAL ACCOUNT 391.00				8,943,913.86	5,364,722	3,579,192	946,491	10.58		3.8

METROPOLITAN EDISON COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2024

	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	ORIGINAL COST AS OF DECEMBER 31, 2024	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE		COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)		(9)=(6)/(7)
392.30	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS		12-R4	4,905,873.29	2,150,287	2,755,586	396,102	8.07		7.0
392.40	TRANSPORTATION EQUIPMENT - POLE TRAILERS		34-S1.5	668,411.67	587,816	80,596	7,502	1.12		10.7
392.50	TRANSPORTATION EQUIPMENT - VAN TRAILERS		25-S2.5	87,236.99	85,737	1,500	345	0.40		4.3
	TOTAL ACCOUNT 392.00			5,661,521.95	2,823,840	2,837,682	403,949	7.13		7.0
393.00	STORES EQUIPMENT		25-SQ	55,534.21	43,299	12,235	1,400	2.52		8.7
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT		25-SQ	13,123,319.94	4,232,782	8,890,538	517,730	3.95		17.2
395.00	LABORATORY EQUIPMENT		20-SQ	85,698.38	85,698	0	0	-	****	-
396.00	POWER OPERATED EQUIPMENT		33-R0.5	1,248,543.77	675,711	572,833	33,067	2.65		17.3
397.00	COMMUNICATION EQUIPMENT		25-SQ	27,133,863.13	4,344,588	22,789,275	1,230,345	4.53		18.5
398.00	MISCELLANEOUS EQUIPMENT		20-SQ	66,807.12	56,117	10,690	1,407	2.11		7.6
	TOTAL GENERAL PLANT			**200,188,031.27**	**87,035,451**	**113,152,580**	**7,817,931**	**3.91**		
	TOTAL DEPRECIABLE PLANT			**3,422,742,802.31**	**1,065,681,827**	**2,357,060,976**	**93,165,394**	**2.72**		
	NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED									
301.00	ORGANIZATION			124,375.69						
302.00	FRANSCHISES AND CONSENTS			150,604.01	(14,565)					
350.10	LAND			3,554,379.57	5,241					
350.20	LAND RIGHTS			26,938,000.97	15,696,227					
360.10	LAND			4,014,087.62	2,231					
374.00	ASSET RETIREMENT COSTS DISTRIBUTION			37,210.00	28,830					
389.10	LAND			2,936,778.20						
390.30	BUILDING LEASEHOLDS			315,880.63	474,805					
399.10	ASSET RETIREMENT COSTS GENERAL BUILDINGS			105,951.28	66,477					
	TOTAL NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED			**38,177,267.97**	**16,259,248**					
	TOTAL ELECTRIC PLANT			**3,460,920,070.28**	**1,081,941,075**					

* ACCRUALS CALCULATED UTILIZING THE AMORTIZATION PERIOD SET FORTH IN COLUMN 3.
** LIFE SPAN PROCEDURE WAS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE.
*** ASSETS ADDED AS OF JANUARY 1, 2025 TO THIS ACCOUNT SHOULD UTILIZE AN ANNUAL ACCRUAL RATE OF 5.52% CONSISTENT WITH A 20-S2.5 SURVIVOR CURVE.
**** ASSETS ADDED AS OF JANUARY 1, 2025 TO THIS ACCOUNT SHOULD UTILIZE AN ANNUAL ACCRUAL RATE OF 5.00% CONSISTENT WITH A 20-YEAR AMORTIZATION PERIOD.

NOTE: ASSETS ADDED IN ACCOUNT 363.00 (ELECTRIC BATTERY STORAGE) SHOULD UTILIZE AN ANNUAL ACCRUAL RATE OF 6.67% BASED ON A 15-L3 SURVIVOR CURVE.

METROPOLITAN EDISON COMPANY

TABLE 2. BRINGFORWARD TO DECEMBER 31, 2024, OF THE BOOK DEPRECIATION RESERVE AS OF DECEMBER 31, 2023

ACCOUNT	BOOK RESERVE AS OF DECEMBER 31, 2023	+ DEPRECIATION ACCRUALS	+ AMORTIZATION OF NET SALVAGE	- PROJECTED RETIREMENTS	+ PROJECTED GROSS SALVAGE	- PROJECTED COST OF REMOVAL	+ ACQUISITIONS	- ADJUSTMENTS	= RESERVE AT END OF PERIOD	BOOK RESERVE AS A PERCENT OF ORIGINAL COST
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
DEPRECIABLE PLANT										
303.00	42,658,862	4,718,231	29	1,480,450		11			45,896,661	69.32
303.10	3,971	43,750							47,721	11.22
303.30	621,985								621,985	100.00
303.60	8,047,879								8,047,879	100.00
303.90	21,931,771	1,525,122		53,072					23,403,821	97.88
360.20	17,516,800	280,647							17,797,447	61.51
361.00	7,237,128	248,695	42,942						7,528,765	42.38
361.10	45,320	5,292	254						50,866	14.99
361.20	8,716	89							8,805	73.94
362.00	99,290,691	6,167,005	606,477	2,261,391		791,487			103,011,295	31.24
362.10	881,026	270,576	80,862						1,232,464	10.34
364.00	145,803,985	11,065,437	5,071,321	2,506,017		4,385,530			155,049,196	27.06
364.10	28,379	246	760						29,385	81.34
364.11	747,264	69,540	5,727						822,531	25.43
365.00	82,429,319	18,268,811	4,850,579	7,108,370		4,242,866			94,197,472	13.86
365.01	460,707	27,318	602	13		1			488,613	36.31
365.10	41,957,810	3,440,488							45,398,298	19.79
365.11	361,004	1,115							362,119	84.40
366.00	15,501,756	595,718	17,925						16,115,399	45.45
367.00	102,163,438	7,288,959	1,009,397	1,576,079		975,958			107,909,757	32.45
367.10	340,763	36,723							377,486	24.57
368.00	184,363,843	13,427,535	1,277,533	1,741,996		407,064			196,919,851	38.84
369.00	29,966,776	2,873,930	356,226	101,847		52,892			33,042,193	34.32
369.10	62,117,340	1,383,936		5,606		1,121			63,494,549	61.02
370.10	34,868,770	12,672,302	536,351	80,476		16,109			47,980,838	32.94
371.00	2,475,906	86,384	25,821						2,588,111	62.02
371.21	385,005	5,606							390,611	94.76
371.23	276,708								276,708	100.00
373.00	4,147,857	851,218	123,830	102,700		28,726			4,991,479	30.60
373.30	284,834	281,759	7,845	8,547		1,820			564,071	14.81
389.20	16,239	71							16,310	90.22
390.10	56,742,438	4,041,091	130,255	1,032,616		309,785			59,571,383	45.66
390.20	9,806,332	251,771		237,102					9,821,001	73.33
391.00	2,031,229	99,089		201,596					1,928,722	75.89
391.30	2,594,381	271,846		794,997					2,071,230	70.89
391.50	3,173,673	98,294		1,907,197					1,364,770	39.21
392.30	1,842,092	388,055	(79,860)						2,150,287	43.83
392.40	579,862	7,954							587,816	87.94
392.50	85,327	410							85,737	98.28
393.00	287,575	676		244,952					43,299	77.97
394.00	4,948,136	464,080		1,179,434					4,232,782	32.25
395.00	85,698								85,698	100.00
396.00	634,259	41,452							675,711	54.12
397.00	11,275,821	1,047,586	12,565	7,922,419		68,966			4,344,588	16.01
398.00	63,703	1,318		8,904					56,117	84.00
TOTAL DEPRECIABLE PLANT	**1,001,092,378**	**92,350,125**	**14,077,441**	**30,555,780**	**0**	**11,282,335**	**0**	**0**	**1,065,681,827**	
NONDEPRECIABLE PLANT										
302.00	(14,565)								(14,565)	(9.67)
350.10	5,241								5,241	0.15
350.20	15,696,227								15,696,227	58.27
360.10	2,231								2,231	0.06
374.00	28,830								28,830	77.48
390.30	474,805								474,805	150.31
399.10	66,477								66,477	62.74
TOTAL NONDEPRECIABLE PLANT	**16,259,248**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**16,259,248**	
TOTAL	**1,017,351,626**	**92,350,125**	**14,077,441**	**30,555,780**	**0**	**11,282,335**	**0**	**0**	**1,081,941,075**	

METROPOLITAN EDISON COMPANY

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2024

	ACCOUNT	ORIGINAL COST AS OF DECEMBER 31, 2023	ORIGINAL COST AS OF DECEMBER 31, 2024	COMPOSITE ACCRUAL RATE	ANNUAL ACCRUAL AMOUNT
	(1)	(2)	(3)	(4)	(5)
	ELECTRIC PLANT				
	INTANGIBLE PLANT				
303.00	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER	63,956,213.87	66,210,701.15	*	4,718,231
303.10	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - CLOUD	12,206.40	425,296.40	*	43,750
303.30	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT ENTERPRISE	621,985.00	621,985.00	*	0
303.60	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION	8,047,879.06	8,047,879.06	*	0
303.90	MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	23,963,762.73	23,910,691.09	*	1,525,122
	TOTAL INTANGIBLE PLANT	**96,602,047.06**	**99,216,552.70**		**6,287,103**
	DISTRIBUTION PLANT				
360.20	LAND RIGHTS	28,932,718.77	28,932,718.77	0.97	280,647
361.00	STRUCTURES AND IMPROVEMENTS	17,763,919.28	17,763,919.28	1.40	248,695
361.10	STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION	339,222.74	339,222.74	1.56	5,292
361.20	STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION (ROADS AND TRAILS)	11,907.52	11,907.52	0.75	89
362.00	STATION EQUIPMENT	309,357,654.26	329,710,172.58	1.93	6,167,005
362.10	STATION EQUIPMENT - SUBTRANSMISSION	11,919,659.66	11,919,659.66	2.27	270,576
364.00	POLES, TOWERS AND FIXTURES	550,420,241.66	572,974,393.99	1.97	11,065,437
364.10	POLES, TOWERS AND FIXTURES - SUBTRANSMISSION (TOWERS AND FIXTURES)	36,126.01	36,126.01	0.68	246
364.11	POLES, TOWERS AND FIXTURES - SUBTRANSMISSION (POLES AND FIXTURES)	3,234,421.64	3,234,421.64	2.15	69,540
365.00	OVERHEAD CONDUCTORS AND DEVICES	615,842,496.62	679,817,826.58	2.82	18,268,811
365.01	OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	1,345,667.72	1,345,784.75	2.03	27,318
365.10	OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY	229,365,878.41	229,365,878.41	1.50	3,440,488
365.11	OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY - SUBTRANSMISSION	429,030.41	429,030.41	0.26	1,115
366.00	UNDERGROUND CONDUIT	35,459,379.59	35,459,379.59	1.68	595,718
367.00	UNDERGROUND CONDUCTORS AND DEVICES	318,307,593.85	332,492,307.21	2.24	7,288,959
367.10	UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION	1,536,544.01	1,536,544.01	2.39	36,723
368.00	LINE TRANSFORMERS	491,325,879.70	507,003,843.13	2.69	13,427,535
369.00	OVERHEAD SERVICES	95,311,336.85	96,284,018.58	3.00	2,873,930
369.10	UNDERGROUND SERVICES	104,058,162.48	104,052,556.48	1.33	1,383,936
370.10	METERS - SMART GRID	141,705,232.11	145,648,562.40	8.82	12,672,302
371.00	INSTALLATIONS ON CUSTOMERS' PREMISES - DUSK TO DAWN LIGHTS	4,173,138.29	4,173,138.29	2.07	86,384
371.21	INSTALLATIONS ON CUSTOMERS' PREMISES - METER SOCKET DEVICES	412,207.74	412,207.74	1.36	5,606
371.23	INSTALLATIONS ON CUSTOMERS' PREMISES - SURGE SUPPRESSION	276,707.92	276,707.92	-	0
373.00	STREET LIGHTING AND SIGNAL SYSTEMS	15,691,233.66	16,309,454.66	5.32	851,218
373.30	STREET LIGHTING AND SIGNAL SYSTEMS - LED	3,425,434.99	3,808,435.99	7.79	281,759
	TOTAL DISTRIBUTION PLANT	**2,980,681,795.89**	**3,123,338,218.34**	**2.60**	**79,349,329**
	GENERAL PLANT				
389.20	LAND RIGHTS	18,077.52	18,077.52	0.39	71
390.10	STRUCTURES AND IMPROVEMENTS				
	MISCELLANEOUS IMPROVEMENTS - MINOR	32,245,573.12	39,925,052.12	3.28	1,183,598
	CORPORATE HEADQUARTERS - READING	61,295,115.92	63,279,336.92	2.89	1,800,101
	LEBANON SERVICE CENTER	6,666,050.28	7,363,967.28	1.81	126,972
	EASTON SERVICE CENTER	6,624,641.92	7,191,588.92	3.53	243,856
	YORK SERVICE CENTER	11,999,308.68	12,697,225.68	5.56	686,564
	TOTAL ACCOUNT 390.10	118,830,689.92	130,457,170.92	3.24	4,041,091
390.20	STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING				
	MISCELLANEOUS IMPROVEMENTS - MINOR	4,330,386.39	4,198,929.39	0.63	26,867
	CORPORATE HEADQUARTERS - READING	5,116,043.17	5,082,077.17	3.22	164,190
	LEBANON SERVICE CENTER	1,009,738.85	997,791.85	0.51	5,119
	EASTON SERVICE CENTER	1,341,061.24	1,331,356.24	0.96	12,828
	YORK SERVICE CENTER	1,795,372.82	1,783,425.82	2.39	42,767
	TOTAL ACCOUNT 390.20	13,592,602.47	13,393,580.47	1.86	251,771
391.00	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	2,743,183.77	2,541,588.26	3.75	99,089
391.30	OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS	3,716,738.34	2,921,741.05	8.19	271,846
391.50	OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS	3,590,922.06	3,480,584.55	2.78	98,294
	TOTAL ACCOUNT 391.00	10,050,844.17	8,943,913.86	5.05	469,229
392.30	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	4,905,873.29	4,905,873.29	7.91	388,055
392.40	TRANSPORTATION EQUIPMENT - POLE TRAILERS	668,411.67	668,411.67	1.19	7,954
392.50	TRANSPORTATION EQUIPMENT - VAN TRAILERS	87,236.99	87,236.99	0.47	410
	TOTAL ACCOUNT 392.00	5,661,521.95	5,661,521.95	7.00	396,419
393.00	STORES EQUIPMENT	300,486.07	55,534.21	0.38	676
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	12,658,914.34	13,123,319.94	3.60	464,080
395.00	LABORATORY EQUIPMENT	85,698.38	85,698.38	-	0
396.00	POWER OPERATED EQUIPMENT	1,248,543.77	1,248,543.77	3.32	41,452
397.00	COMMUNICATION EQUIPMENT	32,899,710.23	27,133,863.13	3.49	1,047,586
398.00	MISCELLANEOUS EQUIPMENT	75,711.03	66,807.12	1.85	1,318
	TOTAL GENERAL PLANT	**195,422,799.85**	**200,188,031.27**	**3.40**	**6,713,693**
	TOTAL DEPRECIABLE PLANT	**3,272,706,642.80**	**3,422,742,802.31**		**92,350,125**

* ACCRUALS CALCULATED UTILIZING THE AMORTIZATION PERIOD SET FORTH FOR THE ACCOUNT.

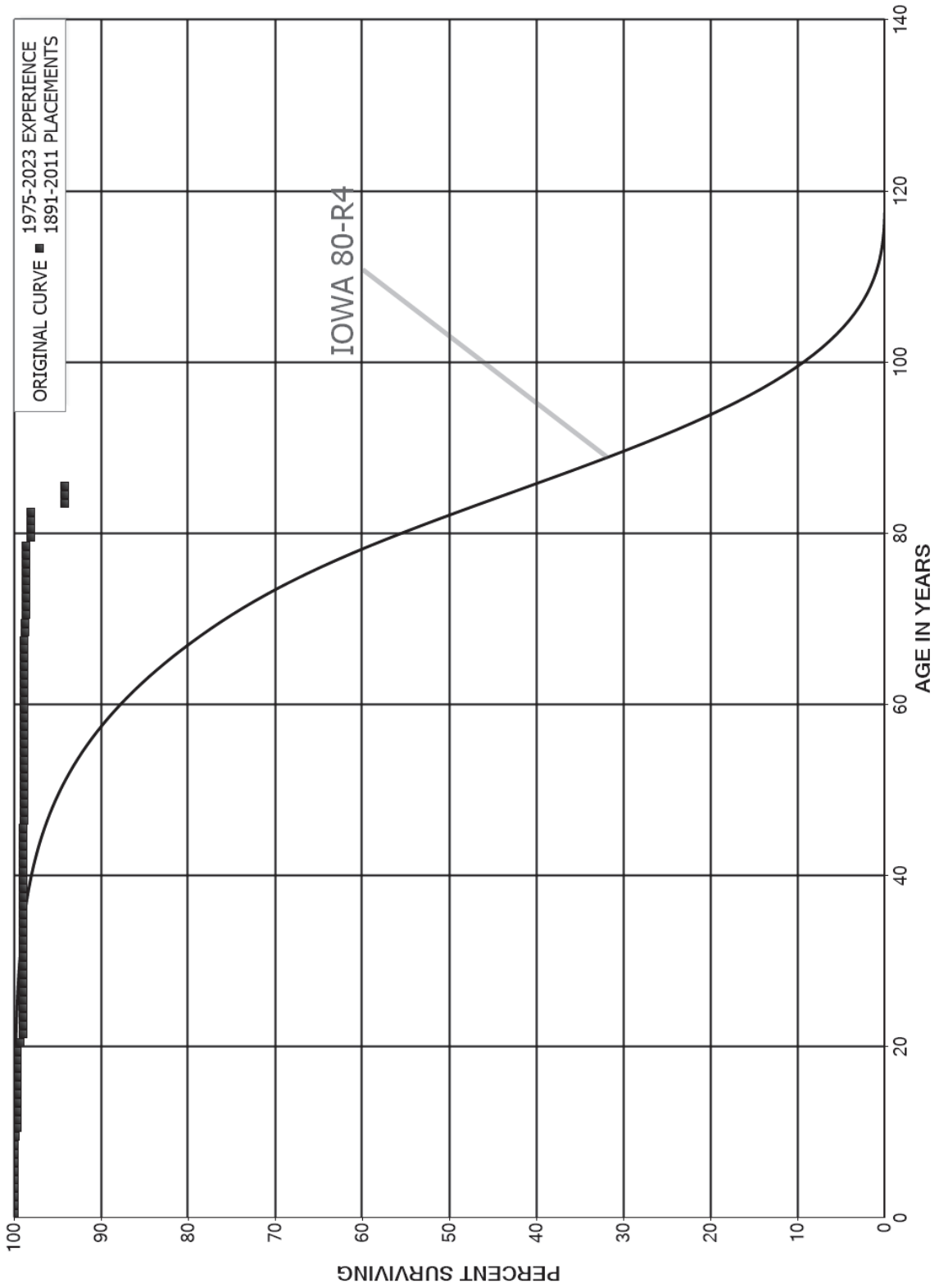
METROPOLITAN EDISON COMPANY

TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

ACCOUNT	2020		2021		2022		2023		2024		NET SALVAGE	SALVAGE ACCRUAL
	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)=(12)/5
303.00					146.00				10.99		(156.99)	(31)
361.00			1.00		172,638.00		37,975.16				(210,614.16)	(42,123)
361.10					1,269.00						(1,269.00)	(254)
362.00	1,018,256.00		878,683.00		528,516.00		227,168.77		791,486.83		(3,444,110.60)	(688,822)
362.10	13,277.00		321,670.00		67,017.00		455.41				(402,419.41)	(80,484)
364.00	4,263,111.00		3,866,529.00		5,183,312.00		8,012,598.57		4,385,529.61		(25,711,080.18)	(5,142,216)
364.11	(149.00)		7,814.00		11,809.00		9,068.38				(28,542.38)	(5,708)
365.00	5,110,700.00		4,544,180.00		4,597,320.00		5,587,332.54		4,242,866.49		(24,082,399.03)	(4,816,480)
365.01	1,511.00		(5.00)		827.00		315.66		0.85		(2,649.51)	(530)
366.00	7,236.00		27,767.00		5,190.00		12,614.76				(52,807.76)	(10,562)
367.00	1,040,475.00		1,405,039.00		918,065.00		648,548.92		975,958.02		(4,988,085.94)	(997,617)
368.00	1,497,437.00		1,072,889.00		1,458,859.00		1,175,549.09		407,063.66		(5,611,797.75)	(1,122,360)
369.00	799,391.00		264,855.00		302,789.00		157,056.64		52,892.27		(1,576,983.91)	(315,397)
369.10									1,121.20		(1,121.20)	(224)
370.10	(344,480.00)		1,103,767.00		1,469,460.00		448,723.60		16,109.37		(2,693,579.97)	(538,716)
371.00	25,968.00		29,603.00		21,065.00		23,590.16				(100,226.16)	(20,045)
373.00	131,191.00		139,094.00		142,379.00		91,188.34		28,725.51		(532,577.85)	(106,516)
373.30	2,304.00		2,787.00		8,067.00		25,476.01		1,819.73		(40,453.74)	(8,091)
390.10	111,136.00		199,061.00		192,617.00		128,153.81		309,784.80		(940,752.61)	(188,151)
392.30								337,918.65			337,918.65	67,584
397.00			56,629.00		6,139.00		58.94		68,965.77		(131,792.71)	(26,359)
TOTAL	13,677,364.00	0.00	13,920,363.00	0.00	15,087,484.00	0.00	16,585,874.76	337,918.65	11,282,335.10	0.00	(70,215,502.21)	(14,043,102)

PART VI. SERVICE LIFE STATISTICS

METROPOLITAN EDISON COMPANY
ACCOUNT 360.20 LAND RIGHTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



METROPOLITAN EDISON COMPANY

ACCOUNT 360.20 LAND RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1891-2011 EXPERIENCE BAND 1975-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	6,307,199		0.0000	1.0000	100.00
0.5	6,391,208		0.0000	1.0000	100.00
1.5	7,968,805		0.0000	1.0000	100.00
2.5	9,175,755		0.0000	1.0000	100.00
3.5	10,601,022		0.0000	1.0000	100.00
4.5	11,615,033	3,301	0.0003	0.9997	100.00
5.5	11,782,291		0.0000	1.0000	99.97
6.5	11,869,752		0.0000	1.0000	99.97
7.5	11,629,939	6,067	0.0005	0.9995	99.97
8.5	11,467,729	13,697	0.0012	0.9988	99.92
9.5	10,879,877	15,704	0.0014	0.9986	99.80
10.5	10,061,319		0.0000	1.0000	99.66
11.5	9,590,882		0.0000	1.0000	99.66
12.5	10,937,070		0.0000	1.0000	99.66
13.5	12,349,600	580	0.0000	1.0000	99.66
14.5	13,846,235		0.0000	1.0000	99.65
15.5	15,614,909	2,590	0.0002	0.9998	99.65
16.5	17,563,448	374	0.0000	1.0000	99.63
17.5	19,817,005		0.0000	1.0000	99.63
18.5	21,649,241	6,008	0.0003	0.9997	99.63
19.5	22,209,123	72,064	0.0032	0.9968	99.61
20.5	22,530,174	70,642	0.0031	0.9969	99.28
21.5	23,260,972	1,848	0.0001	0.9999	98.97
22.5	23,823,000	792	0.0000	1.0000	98.96
23.5	23,799,304		0.0000	1.0000	98.96
24.5	24,083,946	438	0.0000	1.0000	98.96
25.5	23,681,836		0.0000	1.0000	98.96
26.5	23,158,918		0.0000	1.0000	98.96
27.5	22,225,705	1,487	0.0001	0.9999	98.96
28.5	21,279,118	2,637	0.0001	0.9999	98.95
29.5	20,002,268	2,019	0.0001	0.9999	98.94
30.5	18,628,054	40	0.0000	1.0000	98.93
31.5	17,648,935		0.0000	1.0000	98.93
32.5	16,895,301	168	0.0000	1.0000	98.93
33.5	16,178,320	74	0.0000	1.0000	98.93
34.5	15,570,131		0.0000	1.0000	98.93
35.5	14,676,779		0.0000	1.0000	98.93
36.5	13,773,193	1,374	0.0001	0.9999	98.93
37.5	12,882,486		0.0000	1.0000	98.92
38.5	12,076,126		0.0000	1.0000	98.92

METROPOLITAN EDISON COMPANY

ACCOUNT 360.20 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1891-2011 EXPERIENCE BAND 1975-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	11,387,749	38	0.0000	1.0000	98.92
40.5	10,670,046	2,672	0.0003	0.9997	98.92
41.5	10,146,238		0.0000	1.0000	98.89
42.5	9,696,561		0.0000	1.0000	98.89
43.5	9,178,156	119	0.0000	1.0000	98.89
44.5	8,776,627		0.0000	1.0000	98.89
45.5	8,241,289	631	0.0001	0.9999	98.89
46.5	7,686,293		0.0000	1.0000	98.88
47.5	7,222,820		0.0000	1.0000	98.88
48.5	6,813,629		0.0000	1.0000	98.88
49.5	6,266,664	59	0.0000	1.0000	98.88
50.5	5,617,053		0.0000	1.0000	98.88
51.5	5,037,457	415	0.0001	0.9999	98.88
52.5	4,531,340		0.0000	1.0000	98.87
53.5	4,095,208	76	0.0000	1.0000	98.87
54.5	3,700,036		0.0000	1.0000	98.87
55.5	3,345,445	51	0.0000	1.0000	98.87
56.5	3,017,726	13	0.0000	1.0000	98.87
57.5	2,941,883	91	0.0000	1.0000	98.87
58.5	2,614,720	63	0.0000	1.0000	98.87
59.5	2,340,598	67	0.0000	1.0000	98.86
60.5	2,089,712	25	0.0000	1.0000	98.86
61.5	1,870,572		0.0000	1.0000	98.86
62.5	1,612,144		0.0000	1.0000	98.86
63.5	1,509,909	587	0.0004	0.9996	98.86
64.5	1,379,308		0.0000	1.0000	98.82
65.5	1,246,115		0.0000	1.0000	98.82
66.5	1,146,087		0.0000	1.0000	98.82
67.5	1,059,391	532	0.0005	0.9995	98.82
68.5	950,023	288	0.0003	0.9997	98.77
69.5	824,417	1,171	0.0014	0.9986	98.74
70.5	735,738	98	0.0001	0.9999	98.60
71.5	693,230		0.0000	1.0000	98.59
72.5	603,419		0.0000	1.0000	98.59
73.5	553,961		0.0000	1.0000	98.59
74.5	490,287		0.0000	1.0000	98.59
75.5	452,960		0.0000	1.0000	98.59
76.5	416,810		0.0000	1.0000	98.59
77.5	380,410		0.0000	1.0000	98.59
78.5	357,639	2,038	0.0057	0.9943	98.59

METROPOLITAN EDISON COMPANY

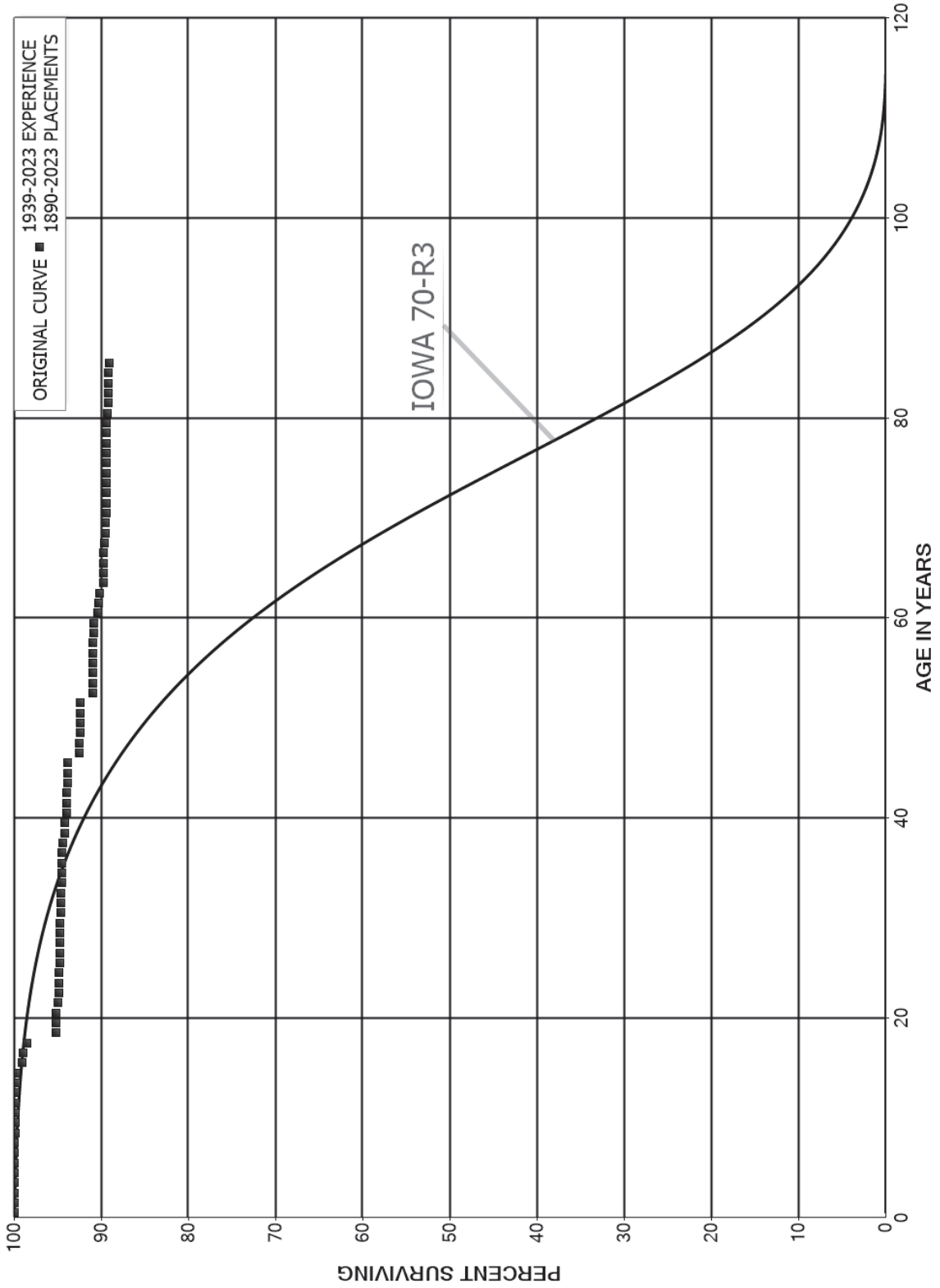
ACCOUNT 360.20 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1891-2011 EXPERIENCE BAND 1975-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	346,779		0.0000	1.0000	98.03
80.5	345,073		0.0000	1.0000	98.03
81.5	339,510		0.0000	1.0000	98.03
82.5	318,374	12,339	0.0388	0.9612	98.03
83.5	294,661		0.0000	1.0000	94.23
84.5	286,737		0.0000	1.0000	94.23
85.5	25,174		0.0000	1.0000	94.23
86.5	13,083		0.0000	1.0000	94.23
87.5	25,863		0.0000	1.0000	94.23
88.5	25,504		0.0000	1.0000	94.23
89.5	12,514		0.0000	1.0000	94.23
90.5	12,917		0.0000	1.0000	94.23
91.5	12,899		0.0000	1.0000	94.23
92.5	12,117		0.0000	1.0000	94.23
93.5	10,344		0.0000	1.0000	94.23
94.5	10,408		0.0000	1.0000	94.23
95.5	8,733		0.0000	1.0000	94.23
96.5	6,669		0.0000	1.0000	94.23
97.5	6,051		0.0000	1.0000	94.23
98.5	6,051		0.0000	1.0000	94.23
99.5	6,051		0.0000	1.0000	94.23
100.5	6,050		0.0000	1.0000	94.23
101.5	6,050		0.0000	1.0000	94.23
102.5	6,253		0.0000	1.0000	94.23
103.5	6,253		0.0000	1.0000	94.23
104.5					94.23

METROPOLITAN EDISON COMPANY
ACCOUNTS 361.00 AND 361.10 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



METROPOLITAN EDISON COMPANY

ACCOUNTS 361.00 AND 361.10 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1890-2023 EXPERIENCE BAND 1939-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	12,833,017		0.0000	1.0000	100.00
0.5	11,025,060	441	0.0000	1.0000	100.00
1.5	10,925,223	23	0.0000	1.0000	100.00
2.5	10,515,485	9,174	0.0009	0.9991	100.00
3.5	11,101,808	897	0.0001	0.9999	99.91
4.5	10,174,071		0.0000	1.0000	99.90
5.5	11,286,276	202	0.0000	1.0000	99.90
6.5	10,823,016	77	0.0000	1.0000	99.90
7.5	10,523,678	933	0.0001	0.9999	99.90
8.5	11,544,500	117	0.0000	1.0000	99.89
9.5	12,458,608	2,061	0.0002	0.9998	99.89
10.5	11,916,760		0.0000	1.0000	99.87
11.5	12,119,063	2,496	0.0002	0.9998	99.87
12.5	12,492,564	20,647	0.0017	0.9983	99.85
13.5	13,261,758		0.0000	1.0000	99.69
14.5	12,990,697	85,147	0.0066	0.9934	99.69
15.5	13,121,227	8,903	0.0007	0.9993	99.03
16.5	11,701,985	57,532	0.0049	0.9951	98.97
17.5	11,584,231	383,797	0.0331	0.9669	98.48
18.5	10,841,407	7,476	0.0007	0.9993	95.22
19.5	10,885,430	784	0.0001	0.9999	95.15
20.5	10,880,965	21,549	0.0020	0.9980	95.14
21.5	10,830,347	10,448	0.0010	0.9990	94.96
22.5	10,860,025	6,281	0.0006	0.9994	94.86
23.5	10,813,411	584	0.0001	0.9999	94.81
24.5	10,912,969	2,965	0.0003	0.9997	94.80
25.5	10,891,334	505	0.0000	1.0000	94.78
26.5	11,091,297	5,405	0.0005	0.9995	94.77
27.5	11,372,335	903	0.0001	0.9999	94.73
28.5	11,055,456	5,364	0.0005	0.9995	94.72
29.5	11,020,983	4,525	0.0004	0.9996	94.67
30.5	9,985,253	6,320	0.0006	0.9994	94.63
31.5	9,377,888	146	0.0000	1.0000	94.58
32.5	8,420,411	1,229	0.0001	0.9999	94.57
33.5	7,790,129	528	0.0001	0.9999	94.56
34.5	7,194,407	1,810	0.0003	0.9997	94.55
35.5	7,003,505	5,696	0.0008	0.9992	94.53
36.5	6,780,590	3,269	0.0005	0.9995	94.45
37.5	6,499,162	13,447	0.0021	0.9979	94.41
38.5	6,344,369	844	0.0001	0.9999	94.21

METROPOLITAN EDISON COMPANY

ACCOUNTS 361.00 AND 361.10 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1890-2023 EXPERIENCE BAND 1939-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,289,148	15,883	0.0025	0.9975	94.20
40.5	6,139,726	2,602	0.0004	0.9996	93.96
41.5	5,692,360	1,382	0.0002	0.9998	93.92
42.5	5,713,858	548	0.0001	0.9999	93.90
43.5	5,669,001		0.0000	1.0000	93.89
44.5	5,535,312	842	0.0002	0.9998	93.89
45.5	5,632,571	81,762	0.0145	0.9855	93.88
46.5	5,287,618	2,432	0.0005	0.9995	92.51
47.5	4,925,356	3,120	0.0006	0.9994	92.47
48.5	4,785,618	710	0.0001	0.9999	92.41
49.5	4,519,125	267	0.0001	0.9999	92.40
50.5	4,249,682	539	0.0001	0.9999	92.39
51.5	3,615,020	54,196	0.0150	0.9850	92.38
52.5	2,971,669		0.0000	1.0000	91.00
53.5	2,765,520		0.0000	1.0000	91.00
54.5	2,457,116	1,512	0.0006	0.9994	91.00
55.5	2,601,817	13	0.0000	1.0000	90.94
56.5	2,432,838		0.0000	1.0000	90.94
57.5	2,374,375	3,138	0.0013	0.9987	90.94
58.5	2,361,835	314	0.0001	0.9999	90.82
59.5	2,259,126	11,456	0.0051	0.9949	90.81
60.5	2,194,316	1,493	0.0007	0.9993	90.35
61.5	2,121,375	2,841	0.0013	0.9987	90.29
62.5	2,017,821	9,317	0.0046	0.9954	90.16
63.5	1,580,466	360	0.0002	0.9998	89.75
64.5	1,537,742		0.0000	1.0000	89.73
65.5	1,472,670	399	0.0003	0.9997	89.73
66.5	1,297,198	1,110	0.0009	0.9991	89.70
67.5	1,233,357	1,129	0.0009	0.9991	89.63
68.5	1,168,073	893	0.0008	0.9992	89.54
69.5	1,115,772	366	0.0003	0.9997	89.48
70.5	880,634		0.0000	1.0000	89.45
71.5	853,727	50	0.0001	0.9999	89.45
72.5	809,551		0.0000	1.0000	89.44
73.5	766,663		0.0000	1.0000	89.44
74.5	711,036		0.0000	1.0000	89.44
75.5	690,409		0.0000	1.0000	89.44
76.5	659,295	513	0.0008	0.9992	89.44
77.5	651,062	157	0.0002	0.9998	89.37
78.5	646,774		0.0000	1.0000	89.35

METROPOLITAN EDISON COMPANY

ACCOUNTS 361.00 AND 361.10 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1890-2023 EXPERIENCE BAND 1939-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	575,996	707	0.0012	0.9988	89.35
80.5	575,186	458	0.0008	0.9992	89.24
81.5	564,428		0.0000	1.0000	89.17
82.5	547,705		0.0000	1.0000	89.17
83.5	543,134		0.0000	1.0000	89.17
84.5	541,164	829	0.0015	0.9985	89.17
85.5	47,432		0.0000	1.0000	89.03
86.5	44,754		0.0000	1.0000	89.03
87.5	44,749		0.0000	1.0000	89.03
88.5	44,234		0.0000	1.0000	89.03
89.5	44,234		0.0000	1.0000	89.03
90.5	42,812		0.0000	1.0000	89.03
91.5	42,812		0.0000	1.0000	89.03
92.5	39,913		0.0000	1.0000	89.03
93.5	37,050		0.0000	1.0000	89.03
94.5	31,538		0.0000	1.0000	89.03
95.5	25,150		0.0000	1.0000	89.03
96.5	22,032		0.0000	1.0000	89.03
97.5	20,683		0.0000	1.0000	89.03
98.5	20,683		0.0000	1.0000	89.03
99.5	17,954		0.0000	1.0000	89.03
100.5	16,617		0.0000	1.0000	89.03
101.5	16,578		0.0000	1.0000	89.03
102.5	16,578		0.0000	1.0000	89.03
103.5	8,466		0.0000	1.0000	89.03
104.5	8,466		0.0000	1.0000	89.03
105.5	8,466		0.0000	1.0000	89.03
106.5	8,466		0.0000	1.0000	89.03
107.5	8,466		0.0000	1.0000	89.03
108.5	8,466		0.0000	1.0000	89.03
109.5	8,466		0.0000	1.0000	89.03
110.5	8,466		0.0000	1.0000	89.03
111.5	6,650		0.0000	1.0000	89.03
112.5	6,650		0.0000	1.0000	89.03
113.5	6,650		0.0000	1.0000	89.03
114.5	6,650		0.0000	1.0000	89.03
115.5	6,650		0.0000	1.0000	89.03
116.5	6,650		0.0000	1.0000	89.03
117.5	6,650		0.0000	1.0000	89.03
118.5	6,650		0.0000	1.0000	89.03

METROPOLITAN EDISON COMPANY

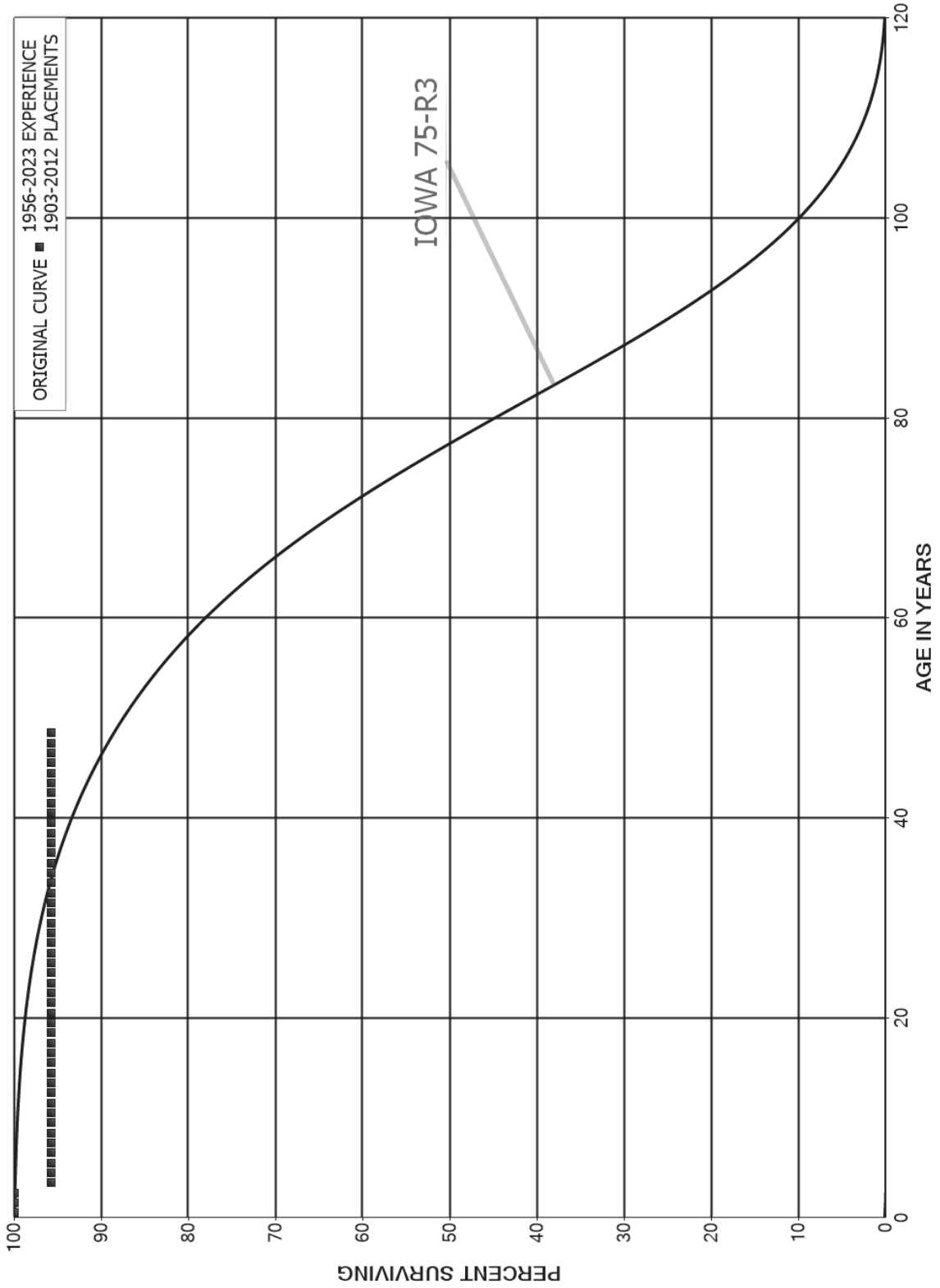
ACCOUNTS 361.00 AND 361.10 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1890-2023 EXPERIENCE BAND 1939-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	6,650		0.0000	1.0000	89.03
120.5	6,650		0.0000	1.0000	89.03
121.5	6,650		0.0000	1.0000	89.03
122.5	6,650		0.0000	1.0000	89.03
123.5					89.03

METROPOLITAN EDISON COMPANY
ACCOUNT 361.20 STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION (ROADS AND TRAILS)
ORIGINAL AND SMOOTH SURVIVOR CURVES



METROPOLITAN EDISON COMPANY

ACCOUNT 361.20 STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION (ROADS AND TRAILS)

ORIGINAL LIFE TABLE

PLACEMENT BAND 1903-2012 EXPERIENCE BAND 1956-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	744,034		0.0000	1.0000	100.00
0.5	744,034		0.0000	1.0000	100.00
1.5	744,034		0.0000	1.0000	100.00
2.5	744,034	31,423	0.0422	0.9578	100.00
3.5	713,170		0.0000	1.0000	95.78
4.5	713,170		0.0000	1.0000	95.78
5.5	713,170		0.0000	1.0000	95.78
6.5	713,170		0.0000	1.0000	95.78
7.5	713,170		0.0000	1.0000	95.78
8.5	713,170		0.0000	1.0000	95.78
9.5	713,170		0.0000	1.0000	95.78
10.5	713,170		0.0000	1.0000	95.78
11.5	713,170		0.0000	1.0000	95.78
12.5	713,170		0.0000	1.0000	95.78
13.5	713,170		0.0000	1.0000	95.78
14.5	713,170		0.0000	1.0000	95.78
15.5	713,170		0.0000	1.0000	95.78
16.5	713,170		0.0000	1.0000	95.78
17.5	713,170		0.0000	1.0000	95.78
18.5	713,170		0.0000	1.0000	95.78
19.5	713,170		0.0000	1.0000	95.78
20.5	713,170		0.0000	1.0000	95.78
21.5	713,170		0.0000	1.0000	95.78
22.5	713,170		0.0000	1.0000	95.78
23.5	713,170		0.0000	1.0000	95.78
24.5	713,170		0.0000	1.0000	95.78
25.5	713,170		0.0000	1.0000	95.78
26.5	713,170		0.0000	1.0000	95.78
27.5	713,170		0.0000	1.0000	95.78
28.5	713,170		0.0000	1.0000	95.78
29.5	713,170		0.0000	1.0000	95.78
30.5	710,223		0.0000	1.0000	95.78
31.5	710,223		0.0000	1.0000	95.78
32.5	710,223		0.0000	1.0000	95.78
33.5	710,223		0.0000	1.0000	95.78
34.5	710,223		0.0000	1.0000	95.78
35.5	710,223		0.0000	1.0000	95.78
36.5	710,223		0.0000	1.0000	95.78
37.5	710,223		0.0000	1.0000	95.78
38.5	710,223		0.0000	1.0000	95.78

METROPOLITAN EDISON COMPANY

ACCOUNT 361.20 STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION (ROADS AND TRAILS)

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2012 EXPERIENCE BAND 1956-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	710,223		0.0000	1.0000	95.78
40.5	705,135		0.0000	1.0000	95.78
41.5	45,910		0.0000	1.0000	95.78
42.5	45,910		0.0000	1.0000	95.78
43.5	10,526		0.0000	1.0000	95.78
44.5	6,656		0.0000	1.0000	95.78
45.5	1,494		0.0000	1.0000	95.78
46.5	1,494		0.0000	1.0000	95.78
47.5	1,494		0.0000	1.0000	95.78
48.5					95.78
49.5					
50.5					
51.5					
52.5					
53.5	2,378		0.0000		
54.5	2,378		0.0000		
55.5	2,378		0.0000		
56.5	2,378		0.0000		
57.5	2,378		0.0000		
58.5	2,378		0.0000		
59.5	2,378		0.0000		
60.5	2,378		0.0000		
61.5	2,378		0.0000		
62.5	2,378		0.0000		
63.5	2,378		0.0000		
64.5	2,378		0.0000		
65.5	2,378		0.0000		
66.5	2,378		0.0000		
67.5	2,378		0.0000		
68.5	2,378		0.0000		
69.5	2,378		0.0000		
70.5	2,378		0.0000		
71.5	2,378		0.0000		
72.5	2,378		0.0000		
73.5	2,378		0.0000		
74.5	2,378		0.0000		
75.5	2,378		0.0000		
76.5	2,378		0.0000		
77.5	2,378		0.0000		
78.5	2,378		0.0000		

METROPOLITAN EDISON COMPANY

ACCOUNT 361.20 STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION (ROADS AND TRAILS)

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2012 EXPERIENCE BAND 1956-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,378		0.0000		
80.5	2,378		0.0000		
81.5	2,378		0.0000		
82.5	2,378		0.0000		
83.5	2,378		0.0000		
84.5	2,378		0.0000		
85.5	2,378		0.0000		
86.5	2,378		0.0000		
87.5	2,378		0.0000		
88.5	2,378		0.0000		
89.5	2,378		0.0000		
90.5	2,378		0.0000		
91.5	2,378		0.0000		
92.5	2,378		0.0000		
93.5	2,378		0.0000		
94.5	2,378		0.0000		
95.5	2,378		0.0000		
96.5	2,378		0.0000		
97.5	2,378		0.0000		
98.5	2,378		0.0000		
99.5	2,378		0.0000		
100.5	2,378		0.0000		
101.5	2,378		0.0000		
102.5	2,378		0.0000		
103.5	2,378		0.0000		
104.5	2,378		0.0000		
105.5	2,378		0.0000		
106.5	2,378		0.0000		
107.5	2,378		0.0000		
108.5	2,378		0.0000		
109.5	2,378		0.0000		
110.5	2,378		0.0000		
111.5	2,378		0.0000		
112.5	2,378		0.0000		
113.5	2,378		0.0000		
114.5	2,378		0.0000		
115.5	2,378		0.0000		
116.5	2,378		0.0000		
117.5	2,378		0.0000		
118.5	2,378		0.0000		

METROPOLITAN EDISON COMPANY

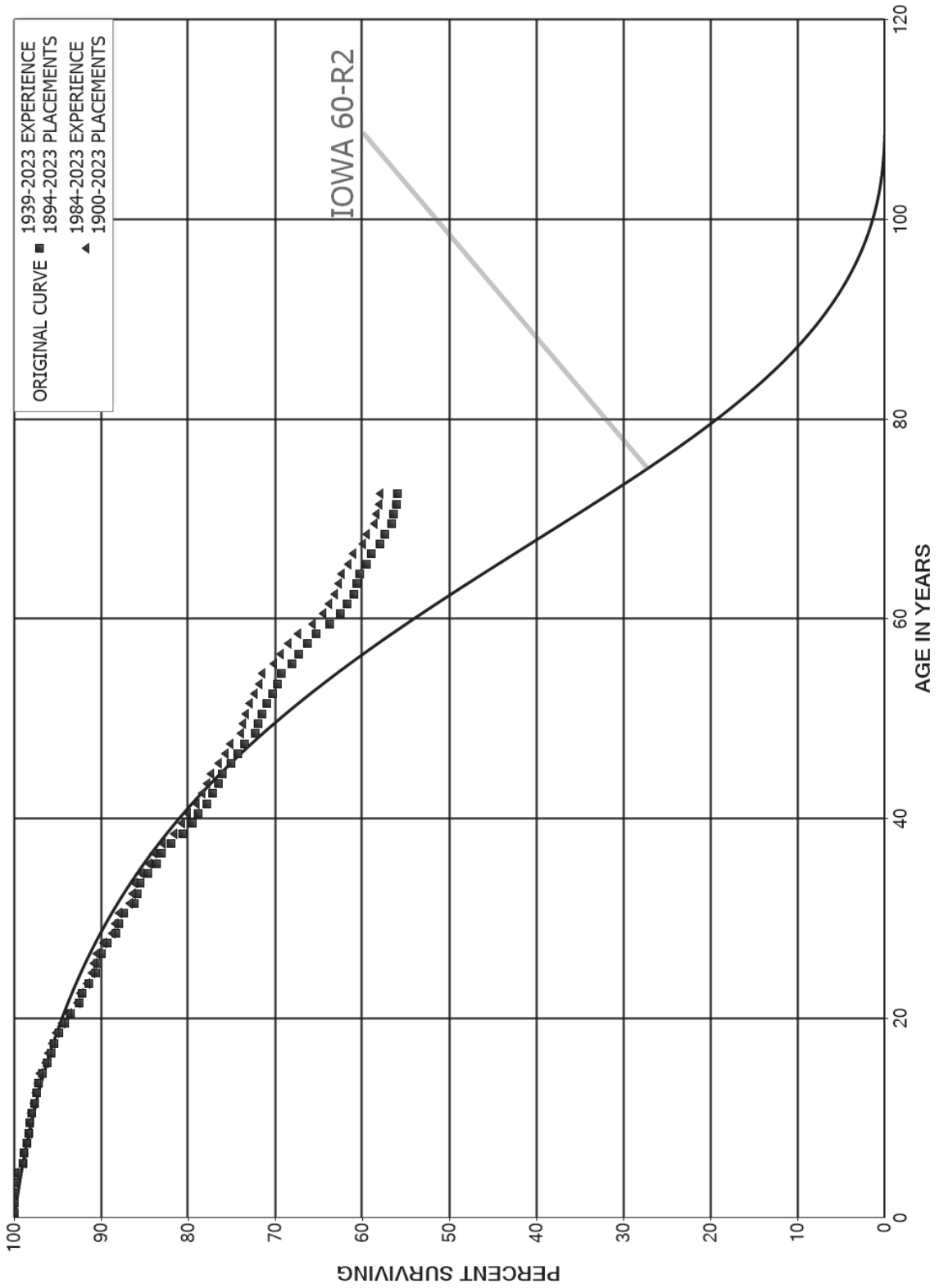
ACCOUNT 361.20 STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION (ROADS AND TRAILS)

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2012 EXPERIENCE BAND 1956-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	2,378		0.0000		
120.5					

METROPOLITAN EDISON COMPANY
ACCOUNTS 362.00 AND 362.10 STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



METROPOLITAN EDISON COMPANY

ACCOUNTS 362.00 AND 362.10 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1894-2023 EXPERIENCE BAND 1939-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	564,021,988	76,330	0.0001	0.9999	100.00
0.5	553,169,827	280,256	0.0005	0.9995	99.99
1.5	537,798,992	204,983	0.0004	0.9996	99.94
2.5	519,427,282	441,273	0.0008	0.9992	99.90
3.5	497,407,589	811,604	0.0016	0.9984	99.81
4.5	485,486,569	3,565,356	0.0073	0.9927	99.65
5.5	463,983,116	437,941	0.0009	0.9991	98.92
6.5	445,032,317	1,194,353	0.0027	0.9973	98.82
7.5	427,052,644	976,140	0.0023	0.9977	98.56
8.5	406,602,302	758,330	0.0019	0.9981	98.33
9.5	367,582,772	919,583	0.0025	0.9975	98.15
10.5	346,646,726	973,610	0.0028	0.9972	97.91
11.5	319,731,766	814,488	0.0025	0.9975	97.63
12.5	312,334,031	725,678	0.0023	0.9977	97.38
13.5	294,480,699	1,239,997	0.0042	0.9958	97.16
14.5	285,552,685	1,780,346	0.0062	0.9938	96.75
15.5	274,906,049	1,147,337	0.0042	0.9958	96.14
16.5	263,431,043	1,059,776	0.0040	0.9960	95.74
17.5	253,730,524	1,265,485	0.0050	0.9950	95.36
18.5	243,195,845	1,850,005	0.0076	0.9924	94.88
19.5	236,457,879	1,723,309	0.0073	0.9927	94.16
20.5	226,617,762	2,300,731	0.0102	0.9898	93.47
21.5	219,571,808	901,162	0.0041	0.9959	92.52
22.5	210,610,906	1,620,774	0.0077	0.9923	92.14
23.5	202,768,247	1,785,762	0.0088	0.9912	91.44
24.5	197,738,567	570,178	0.0029	0.9971	90.63
25.5	188,085,205	798,981	0.0042	0.9958	90.37
26.5	178,744,491	1,493,423	0.0084	0.9916	89.98
27.5	174,332,328	1,808,990	0.0104	0.9896	89.23
28.5	165,059,335	691,411	0.0042	0.9958	88.31
29.5	161,104,954	926,496	0.0058	0.9942	87.94
30.5	153,429,238	2,204,538	0.0144	0.9856	87.43
31.5	139,067,799	609,090	0.0044	0.9956	86.18
32.5	129,187,652	466,564	0.0036	0.9964	85.80
33.5	119,072,492	1,158,992	0.0097	0.9903	85.49
34.5	112,752,795	1,325,089	0.0118	0.9882	84.66
35.5	108,112,614	805,388	0.0074	0.9926	83.66
36.5	103,820,113	1,383,503	0.0133	0.9867	83.04
37.5	98,953,330	1,635,871	0.0165	0.9835	81.93
38.5	94,125,292	1,208,706	0.0128	0.9872	80.58

METROPOLITAN EDISON COMPANY

ACCOUNTS 362.00 AND 362.10 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1894-2023 EXPERIENCE BAND 1939-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	89,008,990	747,353	0.0084	0.9916	79.54
40.5	85,406,703	1,111,295	0.0130	0.9870	78.87
41.5	73,790,271	689,134	0.0093	0.9907	77.85
42.5	70,587,972	573,432	0.0081	0.9919	77.12
43.5	69,422,478	407,925	0.0059	0.9941	76.49
44.5	66,001,637	829,950	0.0126	0.9874	76.04
45.5	62,732,571	695,944	0.0111	0.9889	75.09
46.5	58,361,584	616,208	0.0106	0.9894	74.26
47.5	52,812,172	831,252	0.0157	0.9843	73.47
48.5	49,567,246	247,252	0.0050	0.9950	72.32
49.5	46,010,349	311,612	0.0068	0.9932	71.95
50.5	43,299,330	330,835	0.0076	0.9924	71.47
51.5	40,318,319	354,788	0.0088	0.9912	70.92
52.5	36,365,851	310,685	0.0085	0.9915	70.30
53.5	34,426,413	185,787	0.0054	0.9946	69.70
54.5	30,321,629	570,539	0.0188	0.9812	69.32
55.5	27,501,472	309,249	0.0112	0.9888	68.02
56.5	23,803,363	339,703	0.0143	0.9857	67.25
57.5	22,334,048	338,042	0.0151	0.9849	66.29
58.5	21,323,919	523,817	0.0246	0.9754	65.29
59.5	19,753,594	372,922	0.0189	0.9811	63.68
60.5	18,595,159	219,445	0.0118	0.9882	62.48
61.5	17,516,770	213,471	0.0122	0.9878	61.74
62.5	16,205,045	110,820	0.0068	0.9932	60.99
63.5	13,065,739	62,188	0.0048	0.9952	60.57
64.5	12,185,750	163,677	0.0134	0.9866	60.29
65.5	10,259,248	85,509	0.0083	0.9917	59.48
66.5	8,364,259	150,347	0.0180	0.9820	58.98
67.5	7,525,137	62,412	0.0083	0.9917	57.92
68.5	6,616,822	92,843	0.0140	0.9860	57.44
69.5	5,350,248	26,364	0.0049	0.9951	56.63
70.5	4,356,252	24,607	0.0056	0.9944	56.36
71.5	4,009,167	7,559	0.0019	0.9981	56.04
72.5	3,218,150	58,074	0.0180	0.9820	55.93
73.5	2,485,364	1,261	0.0005	0.9995	54.92
74.5	1,894,992	19,056	0.0101	0.9899	54.89
75.5	1,633,341	3,249	0.0020	0.9980	54.34
76.5	1,330,779	23,667	0.0178	0.9822	54.23
77.5	1,263,660	4,040	0.0032	0.9968	53.27
78.5	1,240,772	3,742	0.0030	0.9970	53.10

METROPOLITAN EDISON COMPANY

ACCOUNTS 362.00 AND 362.10 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1894-2023 EXPERIENCE BAND 1939-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,224,964	12,214	0.0100	0.9900	52.94
80.5	1,133,721	3,207	0.0028	0.9972	52.41
81.5	1,050,834	8,705	0.0083	0.9917	52.26
82.5	847,460	4,605	0.0054	0.9946	51.83
83.5	824,974	1,767	0.0021	0.9979	51.55
84.5	818,028	411	0.0005	0.9995	51.44
85.5	807,470	2,549	0.0032	0.9968	51.41
86.5	759,399	482	0.0006	0.9994	51.25
87.5	749,156	1,143	0.0015	0.9985	51.22
88.5	726,722	469	0.0006	0.9994	51.14
89.5	724,765	5,060	0.0070	0.9930	51.11
90.5	698,345	6,713	0.0096	0.9904	50.75
91.5	677,014	763	0.0011	0.9989	50.26
92.5	606,796	1,032	0.0017	0.9983	50.21
93.5	577,256	3,314	0.0057	0.9943	50.12
94.5	486,520	377	0.0008	0.9992	49.83
95.5	446,839	2,576	0.0058	0.9942	49.79
96.5	240,499	140	0.0006	0.9994	49.51
97.5	200,163		0.0000	1.0000	49.48
98.5	164,968		0.0000	1.0000	49.48
99.5	124,119		0.0000	1.0000	49.48
100.5	49,378	99	0.0020	0.9980	49.48
101.5	44,458		0.0000	1.0000	49.38
102.5	14,416		0.0000	1.0000	49.38
103.5	12,780		0.0000	1.0000	49.38
104.5	12,089		0.0000	1.0000	49.38
105.5	10,712		0.0000	1.0000	49.38
106.5	9,249		0.0000	1.0000	49.38
107.5	9,172		0.0000	1.0000	49.38
108.5	9,123		0.0000	1.0000	49.38
109.5	8,463		0.0000	1.0000	49.38
110.5	8,463		0.0000	1.0000	49.38
111.5	8,430		0.0000	1.0000	49.38
112.5	8,013		0.0000	1.0000	49.38
113.5	5,813		0.0000	1.0000	49.38
114.5	5,813		0.0000	1.0000	49.38
115.5	5,813		0.0000	1.0000	49.38
116.5	5,513		0.0000	1.0000	49.38
117.5	4,079		0.0000	1.0000	49.38
118.5	1,619		0.0000	1.0000	49.38

METROPOLITAN EDISON COMPANY

ACCOUNTS 362.00 AND 362.10 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1894-2023 EXPERIENCE BAND 1939-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	1,619		0.0000	1.0000	49.38
120.5	1,619		0.0000	1.0000	49.38
121.5	1,619		0.0000	1.0000	49.38
122.5	1,619		0.0000	1.0000	49.38
123.5					49.38

METROPOLITAN EDISON COMPANY

ACCOUNTS 362.00 AND 362.10 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2023 EXPERIENCE BAND 1984-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	448,900,352	54,012	0.0001	0.9999	100.00
0.5	444,293,293	210,032	0.0005	0.9995	99.99
1.5	429,159,906	70,503	0.0002	0.9998	99.94
2.5	411,897,152	313,177	0.0008	0.9992	99.92
3.5	389,978,344	651,449	0.0017	0.9983	99.85
4.5	379,489,664	3,423,919	0.0090	0.9910	99.68
5.5	358,439,079	229,230	0.0006	0.9994	98.78
6.5	341,117,231	1,009,574	0.0030	0.9970	98.72
7.5	335,910,984	783,081	0.0023	0.9977	98.43
8.5	317,276,417	306,918	0.0010	0.9990	98.20
9.5	281,190,698	490,846	0.0017	0.9983	98.10
10.5	265,851,898	809,919	0.0030	0.9970	97.93
11.5	243,890,639	564,253	0.0023	0.9977	97.63
12.5	247,017,352	571,618	0.0023	0.9977	97.41
13.5	235,188,084	692,716	0.0029	0.9971	97.18
14.5	233,135,319	1,404,637	0.0060	0.9940	96.90
15.5	226,774,873	830,721	0.0037	0.9963	96.31
16.5	219,625,918	918,429	0.0042	0.9958	95.96
17.5	212,907,631	1,006,323	0.0047	0.9953	95.56
18.5	204,127,174	1,574,163	0.0077	0.9923	95.11
19.5	198,871,101	1,500,352	0.0075	0.9925	94.37
20.5	191,267,327	2,121,347	0.0111	0.9889	93.66
21.5	187,143,981	684,367	0.0037	0.9963	92.62
22.5	179,182,512	1,507,733	0.0084	0.9916	92.28
23.5	172,435,122	1,014,061	0.0059	0.9941	91.51
24.5	169,070,351	413,259	0.0024	0.9976	90.97
25.5	161,937,471	672,915	0.0042	0.9958	90.75
26.5	154,868,426	1,294,116	0.0084	0.9916	90.37
27.5	152,045,989	1,675,684	0.0110	0.9890	89.61
28.5	144,502,196	596,882	0.0041	0.9959	88.63
29.5	147,249,530	782,298	0.0053	0.9947	88.26
30.5	141,574,934	1,845,927	0.0130	0.9870	87.79
31.5	128,714,096	457,977	0.0036	0.9964	86.65
32.5	120,828,863	324,696	0.0027	0.9973	86.34
33.5	111,985,729	1,001,243	0.0089	0.9911	86.11
34.5	106,523,227	1,155,590	0.0108	0.9892	85.34
35.5	102,585,990	695,853	0.0068	0.9932	84.41
36.5	98,686,963	1,207,788	0.0122	0.9878	83.84
37.5	94,147,869	1,426,376	0.0152	0.9848	82.81
38.5	89,537,691	1,041,364	0.0116	0.9884	81.56

METROPOLITAN EDISON COMPANY

ACCOUNTS 362.00 AND 362.10 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2023 EXPERIENCE BAND 1984-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	84,617,692	669,598	0.0079	0.9921	80.61
40.5	81,879,238	1,019,515	0.0125	0.9875	79.97
41.5	70,478,592	643,699	0.0091	0.9909	78.97
42.5	67,929,398	498,838	0.0073	0.9927	78.25
43.5	66,932,224	307,155	0.0046	0.9954	77.68
44.5	63,692,878	731,205	0.0115	0.9885	77.32
45.5	60,544,713	609,125	0.0101	0.9899	76.43
46.5	56,461,559	475,208	0.0084	0.9916	75.67
47.5	51,105,736	781,464	0.0153	0.9847	75.03
48.5	47,866,608	195,625	0.0041	0.9959	73.88
49.5	44,371,892	210,346	0.0047	0.9953	73.58
50.5	41,717,973	206,168	0.0049	0.9951	73.23
51.5	38,836,539	312,514	0.0080	0.9920	72.87
52.5	34,997,168	262,043	0.0075	0.9925	72.28
53.5	33,168,796	169,269	0.0051	0.9949	71.74
54.5	29,218,820	522,777	0.0179	0.9821	71.38
55.5	26,472,595	297,853	0.0113	0.9887	70.10
56.5	23,169,270	321,950	0.0139	0.9861	69.31
57.5	21,833,192	337,524	0.0155	0.9845	68.35
58.5	21,000,619	522,284	0.0249	0.9751	67.29
59.5	19,484,363	359,983	0.0185	0.9815	65.62
60.5	18,475,673	209,451	0.0113	0.9887	64.40
61.5	17,418,701	165,989	0.0095	0.9905	63.67
62.5	16,187,533	110,820	0.0068	0.9932	63.07
63.5	13,052,158	62,188	0.0048	0.9952	62.64
64.5	12,173,142	163,677	0.0134	0.9866	62.34
65.5	10,248,149	85,509	0.0083	0.9917	61.50
66.5	8,349,403	150,347	0.0180	0.9820	60.99
67.5	7,513,062	62,412	0.0083	0.9917	59.89
68.5	6,604,747	92,843	0.0141	0.9859	59.39
69.5	5,338,833	26,364	0.0049	0.9951	58.56
70.5	4,344,837	24,607	0.0057	0.9943	58.27
71.5	3,999,602	7,559	0.0019	0.9981	57.94
72.5	3,209,002	58,074	0.0181	0.9819	57.83
73.5	2,478,416	1,261	0.0005	0.9995	56.78
74.5	1,890,797	19,056	0.0101	0.9899	56.75
75.5	1,629,146	3,249	0.0020	0.9980	56.18
76.5	1,326,884	23,667	0.0178	0.9822	56.07
77.5	1,261,200	4,040	0.0032	0.9968	55.07
78.5	1,240,772	3,742	0.0030	0.9970	54.89

METROPOLITAN EDISON COMPANY

ACCOUNTS 362.00 AND 362.10 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2023 EXPERIENCE BAND 1984-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,224,964	12,214	0.0100	0.9900	54.73
80.5	1,133,721	3,207	0.0028	0.9972	54.18
81.5	1,050,834	8,705	0.0083	0.9917	54.03
82.5	847,460	4,605	0.0054	0.9946	53.58
83.5	824,974	1,767	0.0021	0.9979	53.29
84.5	818,028	411	0.0005	0.9995	53.17
85.5	807,470	2,549	0.0032	0.9968	53.15
86.5	759,399	482	0.0006	0.9994	52.98
87.5	749,156	1,143	0.0015	0.9985	52.95
88.5	726,722	469	0.0006	0.9994	52.86
89.5	724,765	5,060	0.0070	0.9930	52.83
90.5	698,345	6,713	0.0096	0.9904	52.46
91.5	677,014	763	0.0011	0.9989	51.96
92.5	606,796	1,032	0.0017	0.9983	51.90
93.5	577,256	3,314	0.0057	0.9943	51.81
94.5	486,520	377	0.0008	0.9992	51.51
95.5	446,839	2,576	0.0058	0.9942	51.47
96.5	240,499	140	0.0006	0.9994	51.18
97.5	200,163		0.0000	1.0000	51.15
98.5	164,968		0.0000	1.0000	51.15
99.5	124,119		0.0000	1.0000	51.15
100.5	49,378	99	0.0020	0.9980	51.15
101.5	44,458		0.0000	1.0000	51.04
102.5	14,416		0.0000	1.0000	51.04
103.5	12,780		0.0000	1.0000	51.04
104.5	12,089		0.0000	1.0000	51.04
105.5	10,712		0.0000	1.0000	51.04
106.5	9,249		0.0000	1.0000	51.04
107.5	9,172		0.0000	1.0000	51.04
108.5	9,123		0.0000	1.0000	51.04
109.5	8,463		0.0000	1.0000	51.04
110.5	8,463		0.0000	1.0000	51.04
111.5	8,430		0.0000	1.0000	51.04
112.5	8,013		0.0000	1.0000	51.04
113.5	5,813		0.0000	1.0000	51.04
114.5	5,813		0.0000	1.0000	51.04
115.5	5,813		0.0000	1.0000	51.04
116.5	5,513		0.0000	1.0000	51.04
117.5	4,079		0.0000	1.0000	51.04
118.5	1,619		0.0000	1.0000	51.04

METROPOLITAN EDISON COMPANY

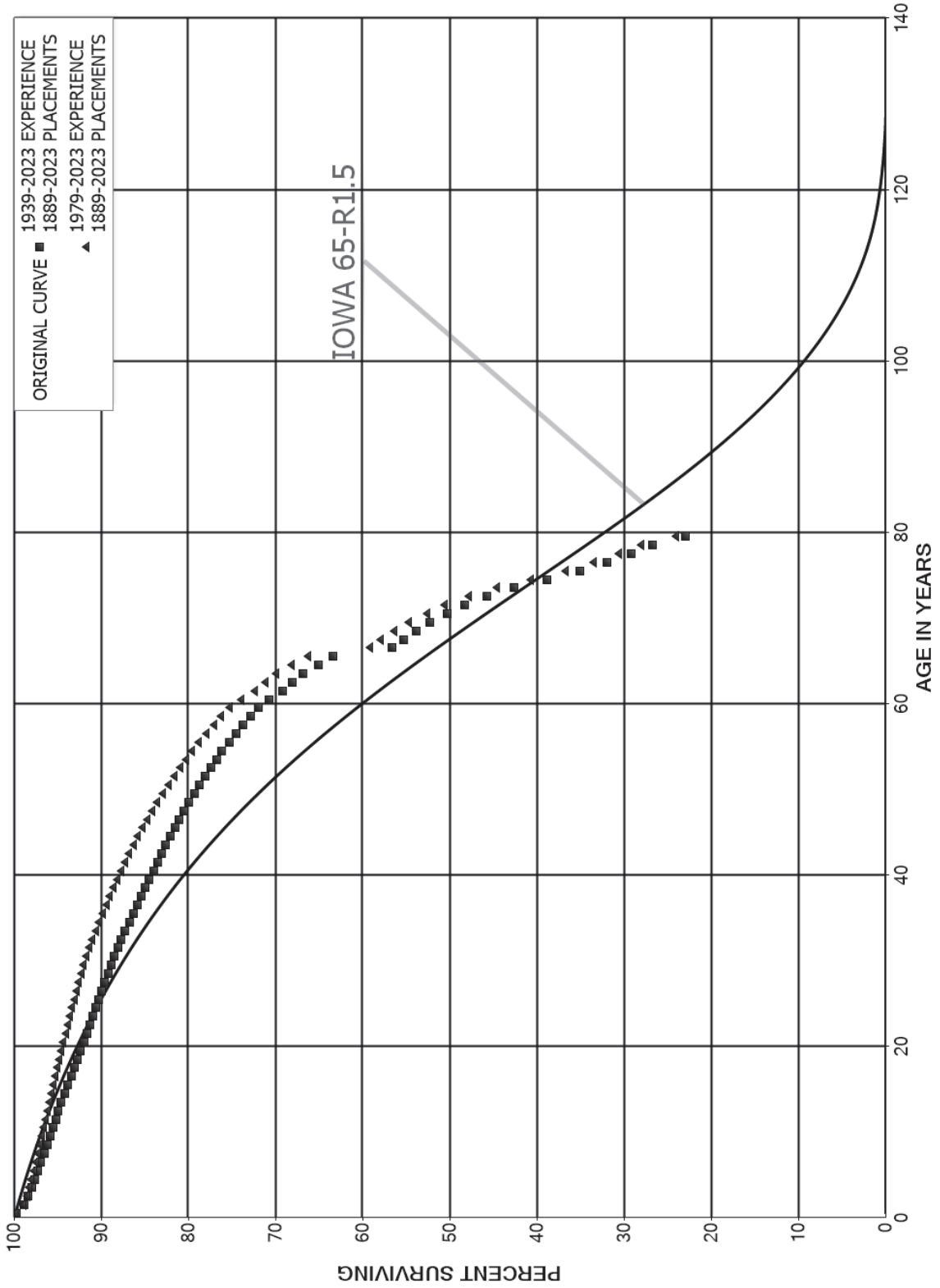
ACCOUNTS 362.00 AND 362.10 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2023 EXPERIENCE BAND 1984-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	1,619		0.0000	1.0000	51.04
120.5	1,619		0.0000	1.0000	51.04
121.5	1,619		0.0000	1.0000	51.04
122.5	1,619		0.0000	1.0000	51.04
123.5					51.04

METROPOLITAN EDISON COMPANY
ACCOUNTS 364.00 AND 364.11 POLES, TOWERS AND FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



METROPOLITAN EDISON COMPANY

ACCOUNTS 364.00 AND 364.11 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1889-2023 EXPERIENCE BAND 1939-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	661,231,711	1,652,731	0.0025	0.9975	100.00
0.5	620,515,305	5,572,382	0.0090	0.9910	99.75
1.5	580,120,287	2,909,864	0.0050	0.9950	98.85
2.5	543,783,451	1,970,023	0.0036	0.9964	98.36
3.5	516,180,791	1,860,586	0.0036	0.9964	98.00
4.5	486,219,608	1,863,905	0.0038	0.9962	97.65
5.5	465,142,217	1,787,225	0.0038	0.9962	97.27
6.5	450,622,283	1,696,487	0.0038	0.9962	96.90
7.5	439,462,685	1,469,858	0.0033	0.9967	96.54
8.5	430,264,068	1,529,697	0.0036	0.9964	96.21
9.5	415,030,724	1,429,852	0.0034	0.9966	95.87
10.5	404,309,313	1,408,047	0.0035	0.9965	95.54
11.5	383,742,512	1,265,298	0.0033	0.9967	95.21
12.5	369,784,830	1,227,437	0.0033	0.9967	94.89
13.5	357,820,273	1,353,431	0.0038	0.9962	94.58
14.5	343,472,632	1,467,832	0.0043	0.9957	94.22
15.5	326,427,739	1,342,222	0.0041	0.9959	93.82
16.5	316,337,219	1,168,210	0.0037	0.9963	93.43
17.5	305,949,291	1,289,012	0.0042	0.9958	93.09
18.5	292,519,781	1,102,020	0.0038	0.9962	92.70
19.5	282,773,413	1,081,181	0.0038	0.9962	92.35
20.5	275,053,421	1,055,082	0.0038	0.9962	91.99
21.5	268,192,485	1,054,873	0.0039	0.9961	91.64
22.5	255,876,103	986,731	0.0039	0.9961	91.28
23.5	249,167,241	933,030	0.0037	0.9963	90.93
24.5	238,399,011	921,393	0.0039	0.9961	90.59
25.5	226,927,051	858,208	0.0038	0.9962	90.24
26.5	217,745,578	810,855	0.0037	0.9963	89.90
27.5	209,517,815	880,118	0.0042	0.9958	89.56
28.5	199,973,601	784,210	0.0039	0.9961	89.19
29.5	188,910,641	791,465	0.0042	0.9958	88.84
30.5	177,244,617	802,857	0.0045	0.9955	88.46
31.5	165,888,469	736,770	0.0044	0.9956	88.06
32.5	148,760,192	741,486	0.0050	0.9950	87.67
33.5	137,962,231	749,383	0.0054	0.9946	87.23
34.5	126,490,518	657,064	0.0052	0.9948	86.76
35.5	117,129,386	629,504	0.0054	0.9946	86.31
36.5	107,644,853	570,663	0.0053	0.9947	85.85
37.5	100,019,245	536,113	0.0054	0.9946	85.39
38.5	93,519,713	523,804	0.0056	0.9944	84.93

METROPOLITAN EDISON COMPANY

ACCOUNTS 364.00 AND 364.11 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1889-2023 EXPERIENCE BAND 1939-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	88,889,683	480,564	0.0054	0.9946	84.46
40.5	83,211,101	464,290	0.0056	0.9944	84.00
41.5	79,547,984	444,687	0.0056	0.9944	83.53
42.5	76,029,669	437,197	0.0058	0.9942	83.07
43.5	72,393,300	437,826	0.0060	0.9940	82.59
44.5	68,160,833	457,970	0.0067	0.9933	82.09
45.5	63,954,869	400,615	0.0063	0.9937	81.54
46.5	59,972,890	373,768	0.0062	0.9938	81.03
47.5	55,769,843	412,156	0.0074	0.9926	80.52
48.5	52,161,096	407,739	0.0078	0.9922	79.93
49.5	47,226,276	369,085	0.0078	0.9922	79.30
50.5	42,537,150	342,816	0.0081	0.9919	78.68
51.5	38,837,791	310,767	0.0080	0.9920	78.05
52.5	35,085,924	299,444	0.0085	0.9915	77.42
53.5	31,625,465	263,023	0.0083	0.9917	76.76
54.5	28,522,519	302,337	0.0106	0.9894	76.12
55.5	26,873,594	283,488	0.0105	0.9895	75.32
56.5	25,869,071	283,885	0.0110	0.9890	74.52
57.5	23,693,288	266,596	0.0113	0.9887	73.70
58.5	21,272,410	256,700	0.0121	0.9879	72.87
59.5	19,103,695	341,310	0.0179	0.9821	72.00
60.5	16,924,538	372,084	0.0220	0.9780	70.71
61.5	14,161,820	229,516	0.0162	0.9838	69.15
62.5	12,527,024	211,705	0.0169	0.9831	68.03
63.5	10,928,856	288,747	0.0264	0.9736	66.88
64.5	9,566,870	260,516	0.0272	0.9728	65.12
65.5	8,332,427	889,565	0.1068	0.8932	63.34
66.5	6,585,148	146,024	0.0222	0.9778	56.58
67.5	5,573,709	146,868	0.0264	0.9736	55.33
68.5	4,649,955	136,497	0.0294	0.9706	53.87
69.5	3,767,530	146,845	0.0390	0.9610	52.29
70.5	3,150,049	120,855	0.0384	0.9616	50.25
71.5	2,568,609	137,364	0.0535	0.9465	48.32
72.5	2,309,706	156,424	0.0677	0.9323	45.74
73.5	1,910,128	169,763	0.0889	0.9111	42.64
74.5	1,462,970	141,591	0.0968	0.9032	38.85
75.5	1,007,890	90,179	0.0895	0.9105	35.09
76.5	707,882	60,912	0.0860	0.9140	31.95
77.5	487,284	41,073	0.0843	0.9157	29.20
78.5	360,458	51,444	0.1427	0.8573	26.74

METROPOLITAN EDISON COMPANY

ACCOUNTS 364.00 AND 364.11 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1889-2023 EXPERIENCE BAND 1939-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	246,066	21,119	0.0858	0.9142	22.92
80.5	4,652		0.0000	1.0000	20.96
81.5	4,187		0.0000	1.0000	20.96
82.5	2,967		0.0000	1.0000	20.96
83.5	2,602		0.0000	1.0000	20.96
84.5	2,506	1	0.0005	0.9995	20.96
85.5	777		0.0000	1.0000	20.95
86.5	777		0.0000	1.0000	20.95
87.5	777		0.0000	1.0000	20.95
88.5	777		0.0000	1.0000	20.95
89.5	777		0.0000	1.0000	20.95
90.5	777		0.0000	1.0000	20.95
91.5	777		0.0000	1.0000	20.95
92.5	777		0.0000	1.0000	20.95
93.5	703		0.0000	1.0000	20.95
94.5					20.95
95.5					
96.5					
97.5					
98.5					
99.5					
100.5	75,010		0.0000		
101.5	75,010		0.0000		
102.5	75,010		0.0000		
103.5	75,010		0.0000		
104.5					

METROPOLITAN EDISON COMPANY

ACCOUNTS 364.00 AND 364.11 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1889-2023 EXPERIENCE BAND 1979-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	567,214,363	1,326,736	0.0023	0.9977	100.00
0.5	530,558,760	4,762,971	0.0090	0.9910	99.77
1.5	493,881,129	2,110,044	0.0043	0.9957	98.87
2.5	461,760,698	1,252,773	0.0027	0.9973	98.45
3.5	438,649,909	1,136,723	0.0026	0.9974	98.18
4.5	414,347,511	1,150,156	0.0028	0.9972	97.93
5.5	399,079,586	1,094,985	0.0027	0.9973	97.65
6.5	388,781,284	1,013,629	0.0026	0.9974	97.39
7.5	382,818,142	841,053	0.0022	0.9978	97.13
8.5	378,570,110	886,908	0.0023	0.9977	96.92
9.5	366,916,584	817,578	0.0022	0.9978	96.69
10.5	360,245,026	852,491	0.0024	0.9976	96.48
11.5	342,783,938	724,004	0.0021	0.9979	96.25
12.5	331,862,074	692,378	0.0021	0.9979	96.05
13.5	322,808,828	816,506	0.0025	0.9975	95.84
14.5	311,019,439	748,069	0.0024	0.9976	95.60
15.5	296,971,861	736,865	0.0025	0.9975	95.37
16.5	289,252,940	654,033	0.0023	0.9977	95.14
17.5	280,892,947	711,471	0.0025	0.9975	94.92
18.5	269,751,809	635,036	0.0024	0.9976	94.68
19.5	262,238,136	600,924	0.0023	0.9977	94.46
20.5	256,377,444	651,431	0.0025	0.9975	94.24
21.5	251,454,385	631,332	0.0025	0.9975	94.00
22.5	240,853,215	670,486	0.0028	0.9972	93.77
23.5	235,665,096	631,028	0.0027	0.9973	93.50
24.5	226,393,410	618,681	0.0027	0.9973	93.25
25.5	216,134,566	570,898	0.0026	0.9974	93.00
26.5	208,258,498	627,768	0.0030	0.9970	92.75
27.5	201,160,659	634,210	0.0032	0.9968	92.47
28.5	192,789,506	590,287	0.0031	0.9969	92.18
29.5	183,065,841	610,423	0.0033	0.9967	91.90
30.5	172,489,485	623,091	0.0036	0.9964	91.59
31.5	161,801,831	596,281	0.0037	0.9963	91.26
32.5	145,288,836	587,554	0.0040	0.9960	90.93
33.5	134,925,826	614,892	0.0046	0.9954	90.56
34.5	123,759,089	547,938	0.0044	0.9956	90.15
35.5	114,627,853	536,958	0.0047	0.9953	89.75
36.5	105,364,364	492,292	0.0047	0.9953	89.33
37.5	98,108,908	462,842	0.0047	0.9953	88.91
38.5	91,818,371	461,213	0.0050	0.9950	88.49

METROPOLITAN EDISON COMPANY

ACCOUNTS 364.00 AND 364.11 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1889-2023 EXPERIENCE BAND 1979-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	87,405,003	434,716	0.0050	0.9950	88.05
40.5	81,794,799	432,492	0.0053	0.9947	87.61
41.5	78,167,514	413,823	0.0053	0.9947	87.14
42.5	74,693,152	408,888	0.0055	0.9945	86.68
43.5	71,129,965	416,367	0.0059	0.9941	86.21
44.5	67,250,301	445,505	0.0066	0.9934	85.70
45.5	63,365,904	389,566	0.0061	0.9939	85.14
46.5	59,399,613	364,291	0.0061	0.9939	84.61
47.5	55,380,440	406,792	0.0073	0.9927	84.09
48.5	52,054,104	405,583	0.0078	0.9922	83.48
49.5	47,123,919	368,935	0.0078	0.9922	82.83
50.5	42,435,009	340,354	0.0080	0.9920	82.18
51.5	38,744,066	306,626	0.0079	0.9921	81.52
52.5	35,001,775	296,865	0.0085	0.9915	80.87
53.5	31,543,895	262,299	0.0083	0.9917	80.19
54.5	28,511,317	301,909	0.0106	0.9894	79.52
55.5	26,853,875	283,274	0.0105	0.9895	78.68
56.5	25,849,519	283,667	0.0110	0.9890	77.85
57.5	23,671,104	266,596	0.0113	0.9887	76.99
58.5	21,260,530	256,593	0.0121	0.9879	76.13
59.5	19,091,922	341,310	0.0179	0.9821	75.21
60.5	16,912,765	372,084	0.0220	0.9780	73.86
61.5	14,150,738	229,087	0.0162	0.9838	72.24
62.5	12,517,449	211,576	0.0169	0.9831	71.07
63.5	10,919,782	288,747	0.0264	0.9736	69.87
64.5	9,566,715	260,516	0.0272	0.9728	68.02
65.5	8,332,271	889,565	0.1068	0.8932	66.17
66.5	6,584,993	146,024	0.0222	0.9778	59.10
67.5	5,573,554	146,868	0.0264	0.9736	57.79
68.5	4,649,955	136,497	0.0294	0.9706	56.27
69.5	3,767,530	146,845	0.0390	0.9610	54.62
70.5	3,150,049	120,855	0.0384	0.9616	52.49
71.5	2,568,609	137,364	0.0535	0.9465	50.48
72.5	2,309,706	156,424	0.0677	0.9323	47.78
73.5	1,910,128	169,763	0.0889	0.9111	44.54
74.5	1,462,970	141,591	0.0968	0.9032	40.58
75.5	1,007,890	90,179	0.0895	0.9105	36.65
76.5	707,882	60,912	0.0860	0.9140	33.38
77.5	487,284	41,073	0.0843	0.9157	30.50
78.5	360,458	51,444	0.1427	0.8573	27.93

METROPOLITAN EDISON COMPANY

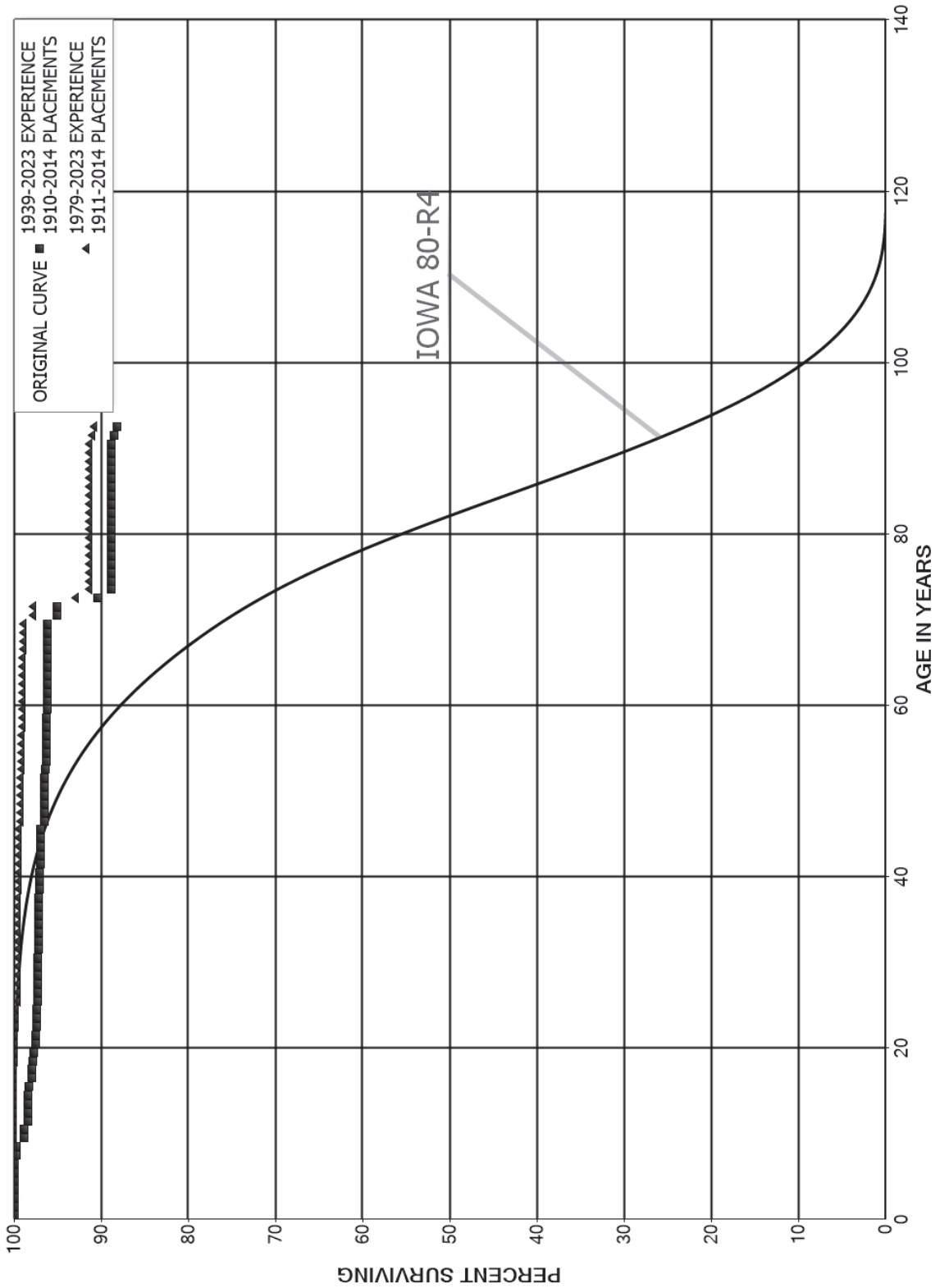
ACCOUNTS 364.00 AND 364.11 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1889-2023 EXPERIENCE BAND 1979-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	246,066	21,119	0.0858	0.9142	23.95
80.5	4,652		0.0000	1.0000	21.89
81.5	4,187		0.0000	1.0000	21.89
82.5	2,967		0.0000	1.0000	21.89
83.5	2,602		0.0000	1.0000	21.89
84.5	2,506	1	0.0005	0.9995	21.89
85.5	777		0.0000	1.0000	21.88
86.5	777		0.0000	1.0000	21.88
87.5	777		0.0000	1.0000	21.88
88.5	777		0.0000	1.0000	21.88
89.5	777		0.0000	1.0000	21.88
90.5	777		0.0000	1.0000	21.88
91.5	777		0.0000	1.0000	21.88
92.5	777		0.0000	1.0000	21.88
93.5	703		0.0000	1.0000	21.88
94.5					21.88
95.5					
96.5					
97.5					
98.5					
99.5					
100.5	75,010		0.0000		
101.5	75,010		0.0000		
102.5	75,010		0.0000		
103.5	75,010		0.0000		
104.5					

METROPOLITAN EDISON COMPANY
ACCOUNT 364.10 POLES, TOWERS AND FIXTURES - SUBTRANSMISSION (TOWERS AND FIXTURES)
ORIGINAL AND SMOOTH SURVIVOR CURVES



METROPOLITAN EDISON COMPANY

ACCOUNT 364.10 POLES, TOWERS AND FIXTURES - SUBTRANSMISSION (TOWERS AND FIXTURES)

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2014 EXPERIENCE BAND 1939-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	42,280,231	169	0.0000	1.0000	100.00
0.5	42,239,591	6,315	0.0001	0.9999	100.00
1.5	41,384,562	82	0.0000	1.0000	99.98
2.5	41,422,957	11,545	0.0003	0.9997	99.98
3.5	41,415,096		0.0000	1.0000	99.96
4.5	41,821,417	4,737	0.0001	0.9999	99.96
5.5	41,669,898	2,870	0.0001	0.9999	99.95
6.5	39,111,747	73,232	0.0019	0.9981	99.94
7.5	39,039,745	4,290	0.0001	0.9999	99.75
8.5	38,863,248	335,472	0.0086	0.9914	99.74
9.5	38,540,261	27,787	0.0007	0.9993	98.88
10.5	38,557,020	146,645	0.0038	0.9962	98.81
11.5	38,467,875	1,410	0.0000	1.0000	98.43
12.5	38,419,223	6,224	0.0002	0.9998	98.43
13.5	38,556,780	578	0.0000	1.0000	98.41
14.5	39,136,929	38,413	0.0010	0.9990	98.41
15.5	39,053,335	124,757	0.0032	0.9968	98.31
16.5	37,444,457	38,121	0.0010	0.9990	98.00
17.5	37,424,338	45,485	0.0012	0.9988	97.90
18.5	37,390,874	32,778	0.0009	0.9991	97.78
19.5	37,342,471	66,255	0.0018	0.9982	97.70
20.5	37,272,668	6,074	0.0002	0.9998	97.52
21.5	37,265,783	40,065	0.0011	0.9989	97.51
22.5	37,221,749	3,601	0.0001	0.9999	97.40
23.5	37,218,564		0.0000	1.0000	97.39
24.5	37,087,964	42,268	0.0011	0.9989	97.39
25.5	36,999,848	765	0.0000	1.0000	97.28
26.5	36,987,822		0.0000	1.0000	97.28
27.5	36,998,317	1,316	0.0000	1.0000	97.28
28.5	36,962,875	6,528	0.0002	0.9998	97.28
29.5	36,956,347	5,357	0.0001	0.9999	97.26
30.5	36,952,043	6,501	0.0002	0.9998	97.24
31.5	36,348,443		0.0000	1.0000	97.23
32.5	35,214,305		0.0000	1.0000	97.23
33.5	34,236,082	12	0.0000	1.0000	97.23
34.5	34,296,637	26,919	0.0008	0.9992	97.23
35.5	34,269,718	1,667	0.0000	1.0000	97.15
36.5	34,269,834	8,490	0.0002	0.9998	97.15
37.5	34,269,649	27,834	0.0008	0.9992	97.12
38.5	34,244,464	3,287	0.0001	0.9999	97.04

METROPOLITAN EDISON COMPANY

ACCOUNT 364.10 POLES, TOWERS AND FIXTURES - SUBTRANSMISSION (TOWERS AND FIXTURES)

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2014 EXPERIENCE BAND 1939-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	34,220,412	3,483	0.0001	0.9999	97.03
40.5	34,217,035	7,354	0.0002	0.9998	97.02
41.5	23,908,598	3,724	0.0002	0.9998	97.00
42.5	23,904,874	5,928	0.0002	0.9998	96.99
43.5	23,253,654	5,561	0.0002	0.9998	96.96
44.5	22,918,432	2,007	0.0001	0.9999	96.94
45.5	22,743,024	102,689	0.0045	0.9955	96.93
46.5	20,416,690		0.0000	1.0000	96.50
47.5	17,793,005		0.0000	1.0000	96.50
48.5	17,793,005		0.0000	1.0000	96.50
49.5	13,034,194	1,692	0.0001	0.9999	96.50
50.5	6,416,126		0.0000	1.0000	96.48
51.5	5,078,741	4,556	0.0009	0.9991	96.48
52.5	5,070,176	3,471	0.0007	0.9993	96.40
53.5	5,066,680		0.0000	1.0000	96.33
54.5	5,015,967		0.0000	1.0000	96.33
55.5	4,977,239		0.0000	1.0000	96.33
56.5	4,977,191	4,466	0.0009	0.9991	96.33
57.5	4,944,657		0.0000	1.0000	96.24
58.5	4,764,267	840	0.0002	0.9998	96.24
59.5	4,763,427		0.0000	1.0000	96.23
60.5	4,634,859		0.0000	1.0000	96.23
61.5	4,592,376		0.0000	1.0000	96.23
62.5	4,480,541		0.0000	1.0000	96.23
63.5	2,001,075		0.0000	1.0000	96.23
64.5	1,035,683		0.0000	1.0000	96.23
65.5	1,035,683	955	0.0009	0.9991	96.23
66.5	980,171		0.0000	1.0000	96.14
67.5	894,261		0.0000	1.0000	96.14
68.5	890,833		0.0000	1.0000	96.14
69.5	802,105	8,841	0.0110	0.9890	96.14
70.5	787,239		0.0000	1.0000	95.08
71.5	787,239	39,151	0.0497	0.9503	95.08
72.5	748,088	12,678	0.0169	0.9831	90.35
73.5	735,409		0.0000	1.0000	88.82
74.5	725,165		0.0000	1.0000	88.82
75.5	722,829		0.0000	1.0000	88.82
76.5	594,055		0.0000	1.0000	88.82
77.5	584,335		0.0000	1.0000	88.82
78.5	584,335		0.0000	1.0000	88.82

METROPOLITAN EDISON COMPANY

ACCOUNT 364.10 POLES, TOWERS AND FIXTURES - SUBTRANSMISSION (TOWERS AND FIXTURES)

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2014 EXPERIENCE BAND 1939-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	584,335		0.0000	1.0000	88.82
80.5	584,335		0.0000	1.0000	88.82
81.5	584,335		0.0000	1.0000	88.82
82.5	583,191		0.0000	1.0000	88.82
83.5	583,191		0.0000	1.0000	88.82
84.5	583,191		0.0000	1.0000	88.82
85.5	583,191		0.0000	1.0000	88.82
86.5	569,888		0.0000	1.0000	88.82
87.5	560,817		0.0000	1.0000	88.82
88.5	560,817		0.0000	1.0000	88.82
89.5	516,412		0.0000	1.0000	88.82
90.5	516,412	2,082	0.0040	0.9960	88.82
91.5	513,005	1,470	0.0029	0.9971	88.46
92.5	452,387		0.0000	1.0000	88.21
93.5	6,745		0.0000	1.0000	88.21
94.5	2,349		0.0000	1.0000	88.21
95.5	2,349		0.0000	1.0000	88.21
96.5	1,345		0.0000	1.0000	88.21
97.5					88.21

METROPOLITAN EDISON COMPANY

ACCOUNT 364.10 POLES, TOWERS AND FIXTURES - SUBTRANSMISSION (TOWERS AND FIXTURES)

ORIGINAL LIFE TABLE

PLACEMENT BAND 1911-2014 EXPERIENCE BAND 1979-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	7,437,708		0.0000	1.0000	100.00
0.5	7,277,310		0.0000	1.0000	100.00
1.5	7,279,698		0.0000	1.0000	100.00
2.5	17,605,917		0.0000	1.0000	100.00
3.5	17,605,822		0.0000	1.0000	100.00
4.5	18,251,259		0.0000	1.0000	100.00
5.5	18,430,465		0.0000	1.0000	100.00
6.5	16,048,584		0.0000	1.0000	100.00
7.5	18,312,110		0.0000	1.0000	100.00
8.5	20,853,420		0.0000	1.0000	100.00
9.5	20,895,688		0.0000	1.0000	100.00
10.5	25,659,757		0.0000	1.0000	100.00
11.5	32,350,376		0.0000	1.0000	100.00
12.5	33,708,159		0.0000	1.0000	100.00
13.5	33,712,168		0.0000	1.0000	100.00
14.5	33,713,493	2,640	0.0001	0.9999	100.00
15.5	33,618,405	400	0.0000	1.0000	99.99
16.5	32,188,961	186	0.0000	1.0000	99.99
17.5	32,192,726	43,681	0.0014	0.9986	99.99
18.5	32,169,201	19,580	0.0006	0.9994	99.85
19.5	32,314,890	2,390	0.0001	0.9999	99.79
20.5	32,312,500		0.0000	1.0000	99.79
21.5	32,467,169	34,249	0.0011	0.9989	99.79
22.5	32,459,054	1,854	0.0001	0.9999	99.68
23.5	32,566,653		0.0000	1.0000	99.68
24.5	34,924,703	42,268	0.0012	0.9988	99.68
25.5	35,817,731	299	0.0000	1.0000	99.55
26.5	35,806,207		0.0000	1.0000	99.55
27.5	35,850,881	1,185	0.0000	1.0000	99.55
28.5	35,908,611		0.0000	1.0000	99.55
29.5	35,908,611		0.0000	1.0000	99.55
30.5	35,910,946		0.0000	1.0000	99.55
31.5	35,306,507		0.0000	1.0000	99.55
32.5	34,170,807		0.0000	1.0000	99.55
33.5	33,192,823		0.0000	1.0000	99.55
34.5	33,197,752	3,806	0.0001	0.9999	99.55
35.5	33,195,885	1,362	0.0000	1.0000	99.54
36.5	33,194,523	8,305	0.0003	0.9997	99.54
37.5	33,333,829	24,915	0.0007	0.9993	99.51
38.5	33,318,634		0.0000	1.0000	99.44

METROPOLITAN EDISON COMPANY

ACCOUNT 364.10 POLES, TOWERS AND FIXTURES - SUBTRANSMISSION (TOWERS AND FIXTURES)

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2014 EXPERIENCE BAND 1979-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	33,312,485		0.0000	1.0000	99.44
40.5	33,312,485	4,993	0.0001	0.9999	99.44
41.5	23,006,409		0.0000	1.0000	99.42
42.5	23,006,409		0.0000	1.0000	99.42
43.5	22,361,113	2,268	0.0001	0.9999	99.42
44.5	22,029,183		0.0000	1.0000	99.41
45.5	21,855,783	43,714	0.0020	0.9980	99.41
46.5	19,588,424		0.0000	1.0000	99.21
47.5	17,040,116		0.0000	1.0000	99.21
48.5	17,049,187		0.0000	1.0000	99.21
49.5	12,292,661		0.0000	1.0000	99.21
50.5	5,726,406		0.0000	1.0000	99.21
51.5	4,390,385	4,556	0.0010	0.9990	99.21
52.5	4,385,329	3,471	0.0008	0.9992	99.11
53.5	4,443,451		0.0000	1.0000	99.03
54.5	4,937,704		0.0000	1.0000	99.03
55.5	4,963,581		0.0000	1.0000	99.03
56.5	4,963,581	4,466	0.0009	0.9991	99.03
57.5	4,942,353		0.0000	1.0000	98.94
58.5	4,761,964	840	0.0002	0.9998	98.94
59.5	4,761,124		0.0000	1.0000	98.92
60.5	4,632,556		0.0000	1.0000	98.92
61.5	4,590,072		0.0000	1.0000	98.92
62.5	4,478,238		0.0000	1.0000	98.92
63.5	1,998,772		0.0000	1.0000	98.92
64.5	1,033,380		0.0000	1.0000	98.92
65.5	1,033,380	955	0.0009	0.9991	98.92
66.5	978,068		0.0000	1.0000	98.83
67.5	894,261		0.0000	1.0000	98.83
68.5	890,833		0.0000	1.0000	98.83
69.5	802,105	8,841	0.0110	0.9890	98.83
70.5	787,239		0.0000	1.0000	97.74
71.5	787,239	39,151	0.0497	0.9503	97.74
72.5	748,088	12,678	0.0169	0.9831	92.88
73.5	735,409		0.0000	1.0000	91.31
74.5	725,165		0.0000	1.0000	91.31
75.5	722,829		0.0000	1.0000	91.31
76.5	594,055		0.0000	1.0000	91.31
77.5	584,335		0.0000	1.0000	91.31
78.5	584,335		0.0000	1.0000	91.31

METROPOLITAN EDISON COMPANY

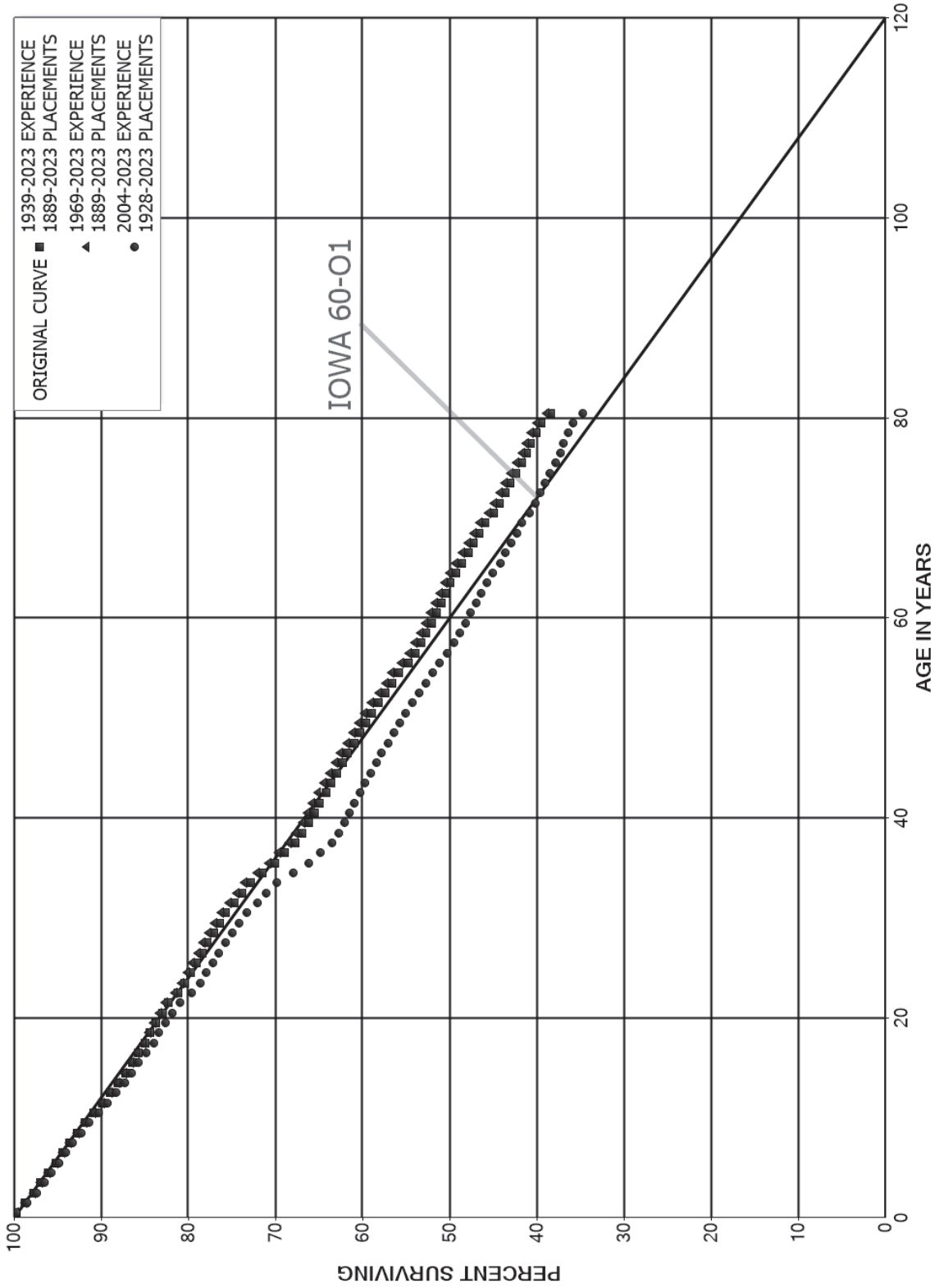
ACCOUNT 364.10 POLES, TOWERS AND FIXTURES - SUBTRANSMISSION (TOWERS AND FIXTURES)

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2014 EXPERIENCE BAND 1979-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	584,335		0.0000	1.0000	91.31
80.5	584,335		0.0000	1.0000	91.31
81.5	584,335		0.0000	1.0000	91.31
82.5	583,191		0.0000	1.0000	91.31
83.5	583,191		0.0000	1.0000	91.31
84.5	583,191		0.0000	1.0000	91.31
85.5	583,191		0.0000	1.0000	91.31
86.5	569,888		0.0000	1.0000	91.31
87.5	560,817		0.0000	1.0000	91.31
88.5	560,817		0.0000	1.0000	91.31
89.5	516,412		0.0000	1.0000	91.31
90.5	516,412	2,082	0.0040	0.9960	91.31
91.5	513,005	1,470	0.0029	0.9971	90.94
92.5	452,387		0.0000	1.0000	90.68
93.5	6,745		0.0000	1.0000	90.68
94.5	2,349		0.0000	1.0000	90.68
95.5	2,349		0.0000	1.0000	90.68
96.5	1,345		0.0000	1.0000	90.68
97.5					90.68

METROPOLITAN EDISON COMPANY
ACCOUNTS 365.00 AND 365.01 OVERHEAD CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



METROPOLITAN EDISON COMPANY

ACCOUNTS 365.00 AND 365.01 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1889-2023 EXPERIENCE BAND 1939-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	805,930,382	2,094,314	0.0026	0.9974	100.00
0.5	761,990,916	7,530,445	0.0099	0.9901	99.74
1.5	723,022,231	7,247,268	0.0100	0.9900	98.75
2.5	679,248,564	5,874,454	0.0086	0.9914	97.76
3.5	638,030,557	5,847,629	0.0092	0.9908	96.92
4.5	579,420,345	5,053,161	0.0087	0.9913	96.03
5.5	541,516,431	4,309,797	0.0080	0.9920	95.19
6.5	516,769,830	4,376,276	0.0085	0.9915	94.44
7.5	493,373,418	4,724,561	0.0096	0.9904	93.64
8.5	473,851,015	4,754,036	0.0100	0.9900	92.74
9.5	446,443,649	4,940,465	0.0111	0.9889	91.81
10.5	426,411,347	4,712,805	0.0111	0.9889	90.79
11.5	385,706,340	3,779,180	0.0098	0.9902	89.79
12.5	358,244,451	3,606,348	0.0101	0.9899	88.91
13.5	337,164,861	3,199,371	0.0095	0.9905	88.01
14.5	311,841,061	2,621,083	0.0084	0.9916	87.18
15.5	290,098,568	2,571,819	0.0089	0.9911	86.45
16.5	264,577,922	2,223,785	0.0084	0.9916	85.68
17.5	250,298,653	1,806,990	0.0072	0.9928	84.96
18.5	236,038,477	1,881,906	0.0080	0.9920	84.35
19.5	225,232,281	1,813,382	0.0081	0.9919	83.67
20.5	219,780,705	1,933,598	0.0088	0.9912	83.00
21.5	212,605,372	2,793,020	0.0131	0.9869	82.27
22.5	203,149,461	2,079,254	0.0102	0.9898	81.19
23.5	195,455,351	1,562,256	0.0080	0.9920	80.36
24.5	186,810,239	1,417,822	0.0076	0.9924	79.72
25.5	178,886,891	1,508,496	0.0084	0.9916	79.11
26.5	171,006,509	1,355,841	0.0079	0.9921	78.44
27.5	164,799,016	1,532,768	0.0093	0.9907	77.82
28.5	157,227,219	1,403,690	0.0089	0.9911	77.10
29.5	147,700,304	1,411,928	0.0096	0.9904	76.41
30.5	138,603,803	1,821,256	0.0131	0.9869	75.68
31.5	128,650,889	1,528,133	0.0119	0.9881	74.69
32.5	118,283,340	1,473,920	0.0125	0.9875	73.80
33.5	110,757,294	2,150,003	0.0194	0.9806	72.88
34.5	104,008,974	2,027,153	0.0195	0.9805	71.46
35.5	98,778,516	1,540,955	0.0156	0.9844	70.07
36.5	93,481,956	1,713,440	0.0183	0.9817	68.98
37.5	88,145,128	1,037,650	0.0118	0.9882	67.71
38.5	84,152,382	987,656	0.0117	0.9883	66.92

METROPOLITAN EDISON COMPANY

ACCOUNTS 365.00 AND 365.01 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1889-2023 EXPERIENCE BAND 1939-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	80,708,590	814,512	0.0101	0.9899	66.13
40.5	77,089,152	659,196	0.0086	0.9914	65.46
41.5	67,077,122	705,456	0.0105	0.9895	64.90
42.5	64,840,602	641,315	0.0099	0.9901	64.22
43.5	62,279,105	626,553	0.0101	0.9899	63.59
44.5	59,861,841	601,517	0.0100	0.9900	62.95
45.5	57,609,046	570,568	0.0099	0.9901	62.31
46.5	54,359,059	680,822	0.0125	0.9875	61.70
47.5	50,198,874	538,672	0.0107	0.9893	60.92
48.5	48,001,100	520,550	0.0108	0.9892	60.27
49.5	42,808,635	476,448	0.0111	0.9889	59.62
50.5	34,429,701	447,639	0.0130	0.9870	58.95
51.5	31,162,473	420,519	0.0135	0.9865	58.19
52.5	28,503,338	403,256	0.0141	0.9859	57.40
53.5	26,048,728	331,800	0.0127	0.9873	56.59
54.5	23,720,936	464,103	0.0196	0.9804	55.87
55.5	23,497,926	353,460	0.0150	0.9850	54.78
56.5	22,957,470	284,986	0.0124	0.9876	53.95
57.5	21,276,234	242,046	0.0114	0.9886	53.28
58.5	19,535,978	225,069	0.0115	0.9885	52.68
59.5	18,384,836	182,855	0.0099	0.9901	52.07
60.5	16,824,504	195,053	0.0116	0.9884	51.55
61.5	14,209,630	136,137	0.0096	0.9904	50.95
62.5	13,011,703	144,910	0.0111	0.9889	50.47
63.5	10,791,124	132,695	0.0123	0.9877	49.90
64.5	9,662,727	130,196	0.0135	0.9865	49.29
65.5	8,852,310	136,376	0.0154	0.9846	48.63
66.5	8,052,422	104,034	0.0129	0.9871	47.88
67.5	7,130,211	102,255	0.0143	0.9857	47.26
68.5	6,479,056	89,018	0.0137	0.9863	46.58
69.5	5,730,035	118,855	0.0207	0.9793	45.94
70.5	5,339,147	79,305	0.0149	0.9851	44.99
71.5	5,096,318	75,049	0.0147	0.9853	44.32
72.5	4,802,368	68,467	0.0143	0.9857	43.67
73.5	4,607,634	66,266	0.0144	0.9856	43.04
74.5	4,262,413	71,762	0.0168	0.9832	42.42
75.5	3,929,371	52,806	0.0134	0.9866	41.71
76.5	3,645,737	38,316	0.0105	0.9895	41.15
77.5	3,483,988	51,764	0.0149	0.9851	40.72
78.5	3,362,765	51,862	0.0154	0.9846	40.11

METROPOLITAN EDISON COMPANY

ACCOUNTS 365.00 AND 365.01 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1889-2023 EXPERIENCE BAND 1939-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,277,265	35,880	0.0281	0.9719	39.49
80.5	1,155		0.0000	1.0000	38.38
81.5	445		0.0000	1.0000	38.38
82.5	445		0.0000	1.0000	38.38
83.5	359		0.0000	1.0000	38.38
84.5	321		0.0000	1.0000	38.38
85.5	321		0.0000	1.0000	38.38
86.5	321		0.0000	1.0000	38.38
87.5	321		0.0000	1.0000	38.38
88.5	321		0.0000	1.0000	38.38
89.5					38.38
90.5					
91.5					
92.5					
93.5					
94.5					
95.5					
96.5					
97.5					
98.5					
99.5					
100.5	87,154		0.0000		
101.5	87,154		0.0000		
102.5	87,154		0.0000		
103.5	87,154		0.0000		
104.5					

METROPOLITAN EDISON COMPANY

ACCOUNTS 365.00 AND 365.01 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1889-2023 EXPERIENCE BAND 1969-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	760,788,895	1,980,349	0.0026	0.9974	100.00
0.5	720,739,862	7,287,580	0.0101	0.9899	99.74
1.5	690,836,897	6,985,077	0.0101	0.9899	98.73
2.5	649,765,744	5,581,422	0.0086	0.9914	97.73
3.5	610,084,990	5,541,135	0.0091	0.9909	96.89
4.5	553,457,692	4,761,696	0.0086	0.9914	96.01
5.5	517,885,397	4,042,831	0.0078	0.9922	95.19
6.5	494,608,093	4,121,768	0.0083	0.9917	94.44
7.5	472,528,909	4,489,640	0.0095	0.9905	93.66
8.5	454,209,463	4,508,737	0.0099	0.9901	92.77
9.5	427,879,117	4,719,217	0.0110	0.9890	91.85
10.5	408,964,982	4,527,332	0.0111	0.9889	90.83
11.5	369,656,841	3,566,383	0.0096	0.9904	89.83
12.5	343,091,704	3,413,749	0.0099	0.9901	88.96
13.5	322,810,459	3,028,703	0.0094	0.9906	88.08
14.5	299,491,281	2,439,819	0.0081	0.9919	87.25
15.5	278,255,455	2,397,132	0.0086	0.9914	86.54
16.5	253,395,546	2,047,850	0.0081	0.9919	85.79
17.5	239,898,639	1,633,589	0.0068	0.9932	85.10
18.5	226,262,020	1,658,340	0.0073	0.9927	84.52
19.5	216,292,388	1,653,504	0.0076	0.9924	83.90
20.5	211,424,515	1,772,528	0.0084	0.9916	83.26
21.5	204,613,268	2,619,663	0.0128	0.9872	82.56
22.5	195,550,260	1,941,261	0.0099	0.9901	81.50
23.5	188,156,998	1,451,279	0.0077	0.9923	80.70
24.5	179,644,344	1,287,875	0.0072	0.9928	80.07
25.5	172,013,923	1,378,644	0.0080	0.9920	79.50
26.5	164,359,372	1,227,069	0.0075	0.9925	78.86
27.5	158,614,911	1,415,459	0.0089	0.9911	78.27
28.5	151,282,024	1,262,847	0.0083	0.9917	77.57
29.5	142,014,062	1,308,357	0.0092	0.9908	76.93
30.5	134,753,285	1,671,969	0.0124	0.9876	76.22
31.5	125,391,728	1,428,062	0.0114	0.9886	75.27
32.5	115,392,643	1,413,480	0.0122	0.9878	74.42
33.5	107,954,346	2,055,268	0.0190	0.9810	73.50
34.5	101,300,620	1,953,539	0.0193	0.9807	72.10
35.5	96,356,511	1,450,988	0.0151	0.9849	70.71
36.5	91,255,652	1,644,715	0.0180	0.9820	69.65
37.5	86,253,584	961,912	0.0112	0.9888	68.39
38.5	82,837,219	910,377	0.0110	0.9890	67.63

METROPOLITAN EDISON COMPANY

ACCOUNTS 365.00 AND 365.01 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1889-2023 EXPERIENCE BAND 1969-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	79,515,943	726,513	0.0091	0.9909	66.89
40.5	76,054,482	645,549	0.0085	0.9915	66.28
41.5	66,178,584	698,374	0.0106	0.9894	65.71
42.5	64,179,023	631,851	0.0098	0.9902	65.02
43.5	61,711,877	613,705	0.0099	0.9901	64.38
44.5	59,698,176	599,250	0.0100	0.9900	63.74
45.5	57,498,101	570,481	0.0099	0.9901	63.10
46.5	54,249,821	680,659	0.0125	0.9875	62.47
47.5	50,110,034	538,662	0.0107	0.9893	61.69
48.5	47,915,540	520,345	0.0109	0.9891	61.03
49.5	42,723,281	476,447	0.0112	0.9888	60.36
50.5	34,406,754	447,474	0.0130	0.9870	59.69
51.5	31,146,015	420,519	0.0135	0.9865	58.92
52.5	28,487,070	403,256	0.0142	0.9858	58.12
53.5	26,032,494	330,956	0.0127	0.9873	57.30
54.5	23,720,681	464,103	0.0196	0.9804	56.57
55.5	23,497,671	353,460	0.0150	0.9850	55.46
56.5	22,957,215	284,986	0.0124	0.9876	54.63
57.5	21,275,979	242,032	0.0114	0.9886	53.95
58.5	19,535,939	225,069	0.0115	0.9885	53.34
59.5	18,384,797	182,817	0.0099	0.9901	52.72
60.5	16,824,504	195,053	0.0116	0.9884	52.20
61.5	14,209,630	136,137	0.0096	0.9904	51.59
62.5	13,011,703	144,910	0.0111	0.9889	51.10
63.5	10,791,124	132,695	0.0123	0.9877	50.53
64.5	9,662,727	130,196	0.0135	0.9865	49.91
65.5	8,852,310	136,376	0.0154	0.9846	49.23
66.5	8,052,422	104,034	0.0129	0.9871	48.48
67.5	7,130,211	102,255	0.0143	0.9857	47.85
68.5	6,479,056	89,018	0.0137	0.9863	47.16
69.5	5,730,035	118,855	0.0207	0.9793	46.52
70.5	5,339,147	79,305	0.0149	0.9851	45.55
71.5	5,096,318	75,049	0.0147	0.9853	44.87
72.5	4,802,368	68,467	0.0143	0.9857	44.21
73.5	4,607,634	66,266	0.0144	0.9856	43.58
74.5	4,262,413	71,762	0.0168	0.9832	42.96
75.5	3,929,371	52,806	0.0134	0.9866	42.23
76.5	3,645,737	38,316	0.0105	0.9895	41.67
77.5	3,483,988	51,764	0.0149	0.9851	41.23
78.5	3,362,765	51,862	0.0154	0.9846	40.62

METROPOLITAN EDISON COMPANY

ACCOUNTS 365.00 AND 365.01 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1889-2023 EXPERIENCE BAND 1969-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,277,265	35,880	0.0281	0.9719	39.99
80.5	1,155		0.0000	1.0000	38.87
81.5	445		0.0000	1.0000	38.87
82.5	445		0.0000	1.0000	38.87
83.5	359		0.0000	1.0000	38.87
84.5	321		0.0000	1.0000	38.87
85.5	321		0.0000	1.0000	38.87
86.5	321		0.0000	1.0000	38.87
87.5	321		0.0000	1.0000	38.87
88.5	321		0.0000	1.0000	38.87
89.5					38.87
90.5					
91.5					
92.5					
93.5					
94.5					
95.5					
96.5					
97.5					
98.5					
99.5					
100.5	87,154		0.0000		
101.5	87,154		0.0000		
102.5	87,154		0.0000		
103.5	87,154		0.0000		
104.5					

METROPOLITAN EDISON COMPANY

ACCOUNTS 365.00 AND 365.01 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1928-2023 EXPERIENCE BAND 2004-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	555,507,225	1,590,087	0.0029	0.9971	100.00
0.5	513,238,068	6,172,081	0.0120	0.9880	99.71
1.5	481,446,644	5,579,711	0.0116	0.9884	98.51
2.5	445,982,152	4,065,194	0.0091	0.9909	97.37
3.5	411,127,034	3,332,067	0.0081	0.9919	96.49
4.5	368,137,904	3,206,703	0.0087	0.9913	95.70
5.5	337,230,213	2,820,652	0.0084	0.9916	94.87
6.5	318,714,510	2,715,173	0.0085	0.9915	94.08
7.5	299,009,556	3,194,339	0.0107	0.9893	93.27
8.5	286,424,297	2,859,908	0.0100	0.9900	92.28
9.5	269,372,659	3,315,358	0.0123	0.9877	91.36
10.5	260,690,812	2,864,942	0.0110	0.9890	90.23
11.5	232,070,687	2,412,508	0.0104	0.9896	89.24
12.5	214,720,280	2,384,890	0.0111	0.9889	88.31
13.5	203,048,720	1,953,588	0.0096	0.9904	87.33
14.5	184,958,519	1,696,708	0.0092	0.9908	86.49
15.5	168,470,100	1,763,839	0.0105	0.9895	85.70
16.5	149,025,442	1,448,985	0.0097	0.9903	84.80
17.5	141,182,739	1,059,321	0.0075	0.9925	83.98
18.5	133,371,116	1,196,816	0.0090	0.9910	83.35
19.5	126,817,874	1,168,277	0.0092	0.9908	82.60
20.5	125,682,780	1,345,936	0.0107	0.9893	81.84
21.5	121,217,698	2,061,167	0.0170	0.9830	80.96
22.5	114,603,010	1,348,575	0.0118	0.9882	79.58
23.5	109,608,475	1,007,155	0.0092	0.9908	78.65
24.5	103,648,459	946,013	0.0091	0.9909	77.93
25.5	98,644,376	944,489	0.0096	0.9904	77.21
26.5	93,885,116	955,126	0.0102	0.9898	76.48
27.5	98,219,880	986,486	0.0100	0.9900	75.70
28.5	93,476,795	954,480	0.0102	0.9898	74.94
29.5	87,977,922	1,003,370	0.0114	0.9886	74.17
30.5	83,189,647	1,374,903	0.0165	0.9835	73.33
31.5	76,580,846	1,147,634	0.0150	0.9850	72.11
32.5	70,791,625	1,177,326	0.0166	0.9834	71.03
33.5	67,802,255	1,794,234	0.0265	0.9735	69.85
34.5	64,235,879	1,718,943	0.0268	0.9732	68.00
35.5	63,981,844	1,272,554	0.0199	0.9801	66.18
36.5	66,811,563	1,425,576	0.0213	0.9787	64.87
37.5	64,253,315	744,476	0.0116	0.9884	63.48
38.5	62,055,630	681,052	0.0110	0.9890	62.75

METROPOLITAN EDISON COMPANY

ACCOUNTS 365.00 AND 365.01 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1928-2023 EXPERIENCE BAND 2004-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	60,330,833	567,622	0.0094	0.9906	62.06
40.5	58,516,095	509,501	0.0087	0.9913	61.48
41.5	49,821,756	522,237	0.0105	0.9895	60.94
42.5	48,811,214	496,361	0.0102	0.9898	60.30
43.5	47,234,129	512,720	0.0109	0.9891	59.69
44.5	46,094,180	467,470	0.0101	0.9899	59.04
45.5	44,751,706	483,720	0.0108	0.9892	58.44
46.5	42,577,436	550,573	0.0129	0.9871	57.81
47.5	39,376,397	462,928	0.0118	0.9882	57.06
48.5	37,951,865	420,207	0.0111	0.9889	56.39
49.5	34,540,768	405,195	0.0117	0.9883	55.77
50.5	26,968,928	380,721	0.0141	0.9859	55.11
51.5	24,109,529	349,828	0.0145	0.9855	54.33
52.5	21,904,851	323,489	0.0148	0.9852	53.55
53.5	20,004,883	294,052	0.0147	0.9853	52.76
54.5	18,199,567	300,081	0.0165	0.9835	51.98
55.5	16,676,432	288,783	0.0173	0.9827	51.12
56.5	14,967,642	201,964	0.0135	0.9865	50.24
57.5	13,727,535	189,975	0.0138	0.9862	49.56
58.5	12,345,188	179,373	0.0145	0.9855	48.87
59.5	11,361,276	140,857	0.0124	0.9876	48.16
60.5	11,897,861	144,120	0.0121	0.9879	47.57
61.5	10,781,747	129,167	0.0120	0.9880	46.99
62.5	9,923,402	140,021	0.0141	0.9859	46.43
63.5	8,006,900	131,368	0.0164	0.9836	45.77
64.5	6,893,603	124,236	0.0180	0.9820	45.02
65.5	8,173,922	119,711	0.0146	0.9854	44.21
66.5	7,468,558	104,034	0.0139	0.9861	43.56
67.5	6,721,718	100,394	0.0149	0.9851	42.96
68.5	6,123,113	89,015	0.0145	0.9855	42.31
69.5	5,605,163	118,855	0.0212	0.9788	41.70
70.5	5,237,708	78,421	0.0150	0.9850	40.81
71.5	4,997,654	74,835	0.0150	0.9850	40.20
72.5	4,717,892	68,380	0.0145	0.9855	39.60
73.5	4,525,679	66,086	0.0146	0.9854	39.03
74.5	4,180,639	71,762	0.0172	0.9828	38.46
75.5	3,910,349	52,787	0.0135	0.9865	37.80
76.5	3,632,430	38,316	0.0105	0.9895	37.29
77.5	3,470,987	51,764	0.0149	0.9851	36.89
78.5	3,349,797	51,862	0.0155	0.9845	36.34

METROPOLITAN EDISON COMPANY

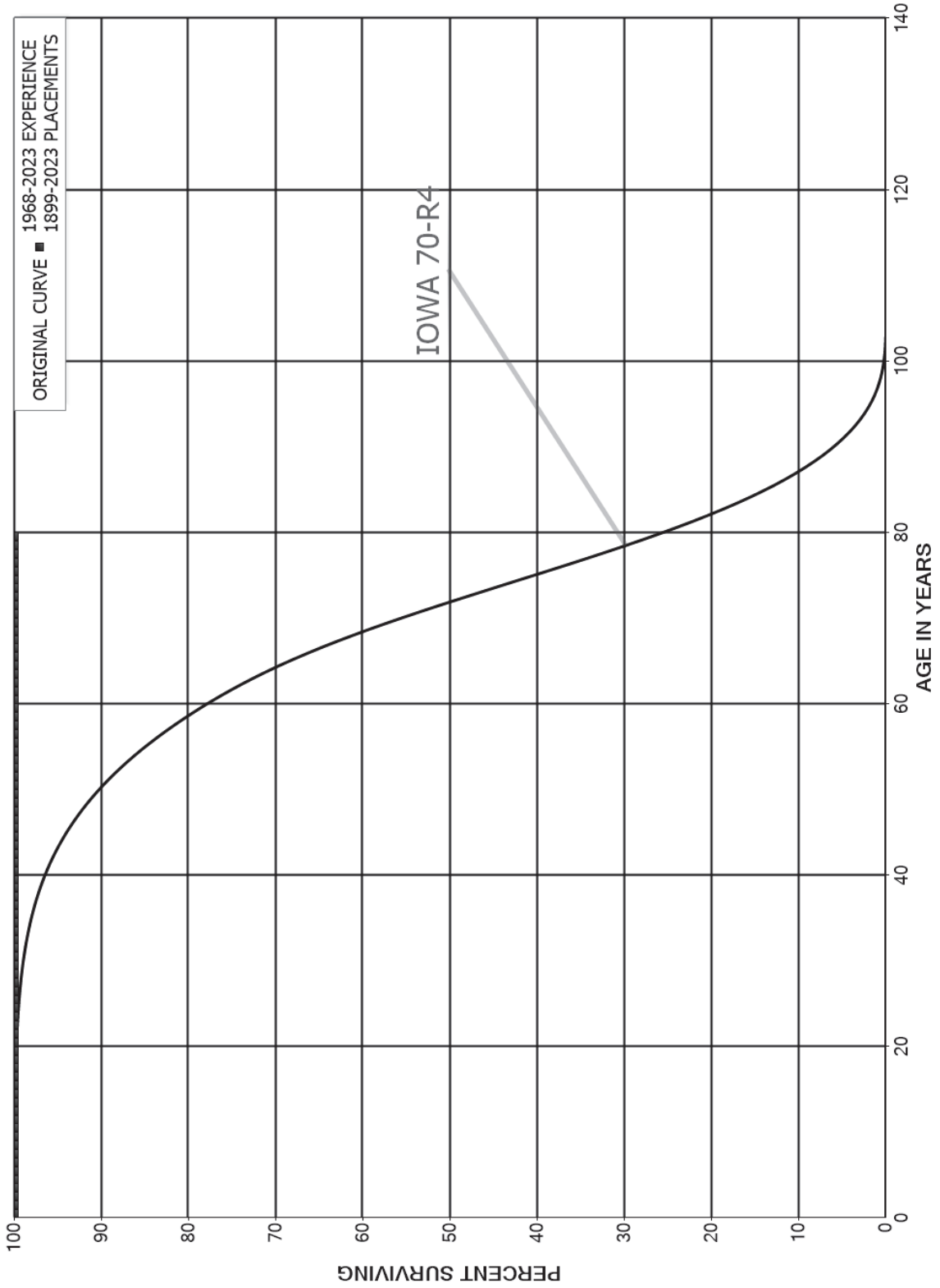
ACCOUNTS 365.00 AND 365.01 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1928-2023 EXPERIENCE BAND 2004-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,277,212	35,880	0.0281	0.9719	35.78
80.5	1,101		0.0000	1.0000	34.78
81.5	391		0.0000	1.0000	34.78
82.5	391		0.0000	1.0000	34.78
83.5	359		0.0000	1.0000	34.78
84.5	321		0.0000	1.0000	34.78
85.5	321		0.0000	1.0000	34.78
86.5	321		0.0000	1.0000	34.78
87.5	321		0.0000	1.0000	34.78
88.5	321		0.0000	1.0000	34.78
89.5					34.78

METROPOLITAN EDISON COMPANY
ACCOUNTS 365.10 AND 365.11 OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY
ORIGINAL AND SMOOTH SURVIVOR CURVES



METROPOLITAN EDISON COMPANY

ACCOUNTS 365.10 AND 365.11 OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY

ORIGINAL LIFE TABLE

PLACEMENT BAND 1899-2023 EXPERIENCE BAND 1968-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	247,050,380		0.0000	1.0000	100.00
0.5	245,927,984		0.0000	1.0000	100.00
1.5	243,800,074	23,929	0.0001	0.9999	100.00
2.5	226,127,858		0.0000	1.0000	99.99
3.5	204,328,648		0.0000	1.0000	99.99
4.5	175,155,913		0.0000	1.0000	99.99
5.5	159,066,461		0.0000	1.0000	99.99
6.5	151,186,595		0.0000	1.0000	99.99
7.5	146,042,649	14,591	0.0001	0.9999	99.99
8.5	143,240,001		0.0000	1.0000	99.98
9.5	131,217,674		0.0000	1.0000	99.98
10.5	90,994,309		0.0000	1.0000	99.98
11.5	90,213,423	21	0.0000	1.0000	99.98
12.5	85,374,203		0.0000	1.0000	99.98
13.5	69,467,638	1,873	0.0000	1.0000	99.98
14.5	42,495,551	2,011	0.0000	1.0000	99.98
15.5	37,476,980		0.0000	1.0000	99.97
16.5	37,865,160		0.0000	1.0000	99.97
17.5	37,465,744		0.0000	1.0000	99.97
18.5	30,628,616		0.0000	1.0000	99.97
19.5	30,374,617		0.0000	1.0000	99.97
20.5	30,160,783		0.0000	1.0000	99.97
21.5	29,065,423		0.0000	1.0000	99.97
22.5	27,703,431		0.0000	1.0000	99.97
23.5	26,655,134		0.0000	1.0000	99.97
24.5	25,740,703		0.0000	1.0000	99.97
25.5	24,451,803		0.0000	1.0000	99.97
26.5	23,694,564		0.0000	1.0000	99.97
27.5	23,058,971		0.0000	1.0000	99.97
28.5	22,083,211		0.0000	1.0000	99.97
29.5	20,661,287		0.0000	1.0000	99.97
30.5	19,577,999		0.0000	1.0000	99.97
31.5	18,343,657		0.0000	1.0000	99.97
32.5	16,959,407		0.0000	1.0000	99.97
33.5	15,616,501		0.0000	1.0000	99.97
34.5	14,231,076		0.0000	1.0000	99.97
35.5	12,966,902		0.0000	1.0000	99.97
36.5	11,904,278		0.0000	1.0000	99.97
37.5	11,266,190		0.0000	1.0000	99.97
38.5	10,907,313		0.0000	1.0000	99.97

METROPOLITAN EDISON COMPANY

ACCOUNTS 365.10 AND 365.11 OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2023 EXPERIENCE BAND 1968-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	10,658,151		0.0000	1.0000	99.97
40.5	10,296,428		0.0000	1.0000	99.97
41.5	9,396,806		0.0000	1.0000	99.97
42.5	9,214,151		0.0000	1.0000	99.97
43.5	8,949,757		0.0000	1.0000	99.97
44.5	8,686,205		0.0000	1.0000	99.97
45.5	8,495,047		0.0000	1.0000	99.97
46.5	8,139,520		0.0000	1.0000	99.97
47.5	7,822,630		0.0000	1.0000	99.97
48.5	7,637,897		0.0000	1.0000	99.97
49.5	7,126,832		0.0000	1.0000	99.97
50.5	6,388,107		0.0000	1.0000	99.97
51.5	5,968,819		0.0000	1.0000	99.97
52.5	5,748,085		0.0000	1.0000	99.97
53.5	5,531,973		0.0000	1.0000	99.97
54.5	5,278,801		0.0000	1.0000	99.97
55.5	5,616,073		0.0000	1.0000	99.97
56.5	5,757,392		0.0000	1.0000	99.97
57.5	5,568,485		0.0000	1.0000	99.97
58.5	5,379,497		0.0000	1.0000	99.97
59.5	5,250,874		0.0000	1.0000	99.97
60.5	4,998,331		0.0000	1.0000	99.97
61.5	4,557,477		0.0000	1.0000	99.97
62.5	4,381,145		0.0000	1.0000	99.97
63.5	3,669,419		0.0000	1.0000	99.97
64.5	3,137,019		0.0000	1.0000	99.97
65.5	2,862,451		0.0000	1.0000	99.97
66.5	2,658,386		0.0000	1.0000	99.97
67.5	2,326,052		0.0000	1.0000	99.97
68.5	2,122,196		0.0000	1.0000	99.97
69.5	1,834,694		0.0000	1.0000	99.97
70.5	1,699,975		0.0000	1.0000	99.97
71.5	1,608,879		0.0000	1.0000	99.97
72.5	1,457,712		0.0000	1.0000	99.97
73.5	1,378,537		0.0000	1.0000	99.97
74.5	1,245,119		0.0000	1.0000	99.97
75.5	1,145,806		0.0000	1.0000	99.97
76.5	1,057,917		0.0000	1.0000	99.97
77.5	990,766		0.0000	1.0000	99.97
78.5	947,019		0.0000	1.0000	99.97

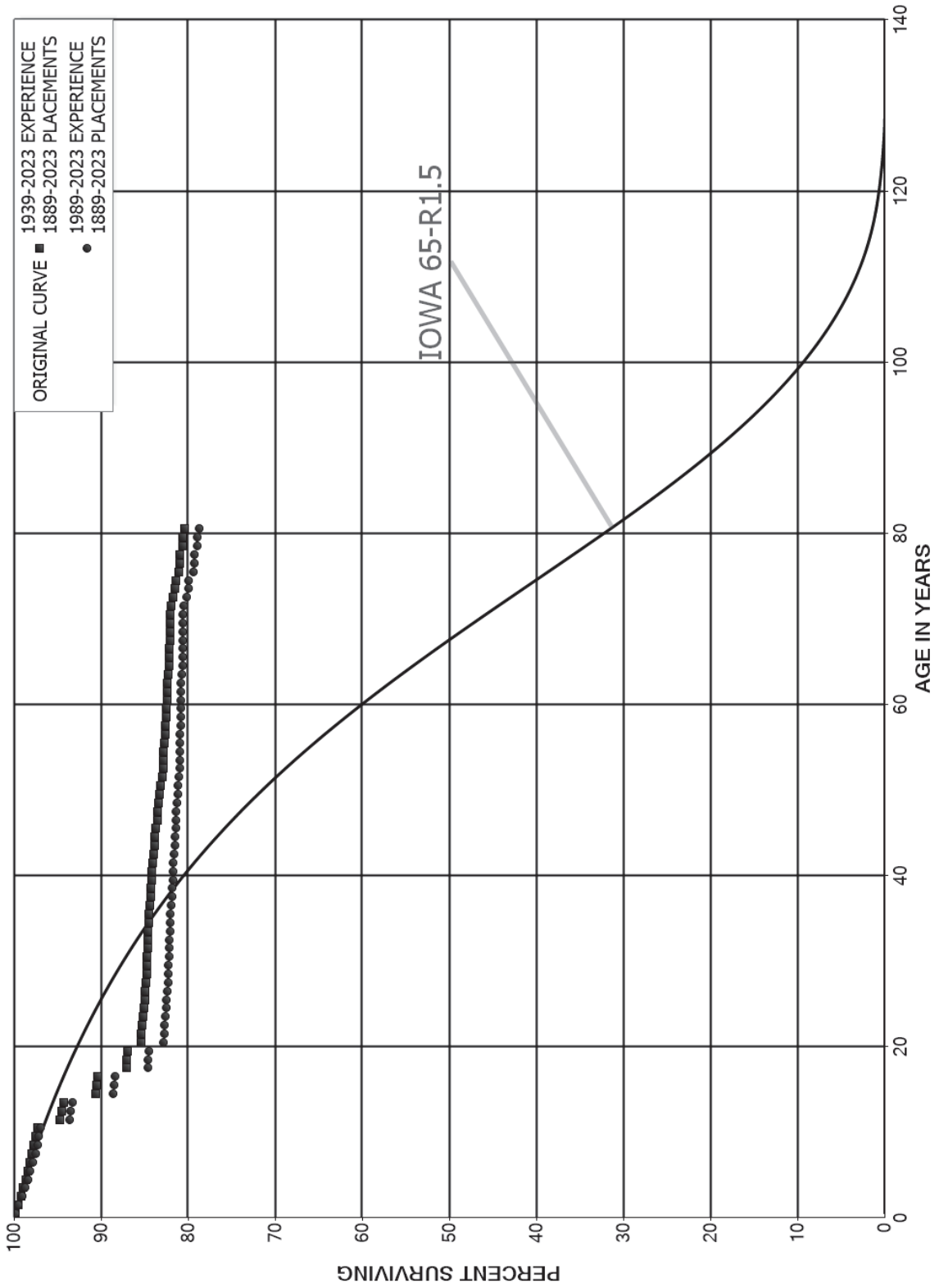
METROPOLITAN EDISON COMPANY

ACCOUNTS 365.10 AND 365.11 OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2023			EXPERIENCE BAND 1968-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	406,726		0.0000	1.0000	99.97
80.5	26,213		0.0000	1.0000	99.97
81.5	16,758		0.0000	1.0000	99.97
82.5	9,004		0.0000	1.0000	99.97
83.5	4,905		0.0000	1.0000	99.97
84.5	4,905		0.0000	1.0000	99.97
85.5	4,905		0.0000	1.0000	99.97
86.5	4,905		0.0000	1.0000	99.97
87.5	65		0.0000	1.0000	99.97
88.5	65		0.0000	1.0000	99.97
89.5	65		0.0000	1.0000	99.97
90.5	65		0.0000	1.0000	99.97
91.5	65		0.0000	1.0000	99.97
92.5	65		0.0000	1.0000	99.97
93.5	65		0.0000	1.0000	99.97
94.5					99.97

METROPOLITAN EDISON COMPANY
ACCOUNT 366.00 UNDERGROUND CONDUIT
ORIGINAL AND SMOOTH SURVIVOR CURVES



METROPOLITAN EDISON COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1889-2023 EXPERIENCE BAND 1939-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	40,704,875	57,182	0.0014	0.9986	100.00
0.5	40,185,987	121,958	0.0030	0.9970	99.86
1.5	38,991,786	132,217	0.0034	0.9966	99.56
2.5	37,980,202	101,637	0.0027	0.9973	99.22
3.5	37,227,008	115,003	0.0031	0.9969	98.95
4.5	36,385,733	95,079	0.0026	0.9974	98.65
5.5	35,487,387	95,321	0.0027	0.9973	98.39
6.5	34,725,621	79,187	0.0023	0.9977	98.13
7.5	34,100,223	65,075	0.0019	0.9981	97.90
8.5	33,505,581	75,658	0.0023	0.9977	97.72
9.5	33,369,940	67,499	0.0020	0.9980	97.49
10.5	33,153,153	869,792	0.0262	0.9738	97.30
11.5	32,088,566	98,458	0.0031	0.9969	94.74
12.5	31,998,873	60,023	0.0019	0.9981	94.45
13.5	31,941,513	1,240,480	0.0388	0.9612	94.28
14.5	30,734,477	48,731	0.0016	0.9984	90.62
15.5	30,554,043	26,010	0.0009	0.9991	90.47
16.5	30,749,989	1,119,117	0.0364	0.9636	90.39
17.5	29,655,682	22,234	0.0007	0.9993	87.10
18.5	29,642,756	21,034	0.0007	0.9993	87.04
19.5	29,562,434	530,937	0.0180	0.9820	86.98
20.5	28,395,242	20,091	0.0007	0.9993	85.42
21.5	26,421,195	13,269	0.0005	0.9995	85.36
22.5	23,833,146	28,483	0.0012	0.9988	85.31
23.5	22,517,558	31,659	0.0014	0.9986	85.21
24.5	21,751,150	30,366	0.0014	0.9986	85.09
25.5	20,444,619	17,254	0.0008	0.9992	84.97
26.5	19,702,110	16,269	0.0008	0.9992	84.90
27.5	19,538,896	13,716	0.0007	0.9993	84.83
28.5	18,550,669	9,975	0.0005	0.9995	84.77
29.5	17,865,839	9,572	0.0005	0.9995	84.72
30.5	17,940,308	7,412	0.0004	0.9996	84.68
31.5	16,883,091	3,080	0.0002	0.9998	84.64
32.5	15,348,097	9,318	0.0006	0.9994	84.63
33.5	15,359,654	6,854	0.0004	0.9996	84.58
34.5	14,344,307	3,776	0.0003	0.9997	84.54
35.5	13,076,148	16,893	0.0013	0.9987	84.52
36.5	13,056,595	20,779	0.0016	0.9984	84.41
37.5	11,963,165	5,445	0.0005	0.9995	84.27
38.5	11,113,279	8,863	0.0008	0.9992	84.24

METROPOLITAN EDISON COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1889-2023 EXPERIENCE BAND 1939-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	11,111,520	3,325	0.0003	0.9997	84.17
40.5	10,701,174	7,635	0.0007	0.9993	84.14
41.5	10,436,318	11,431	0.0011	0.9989	84.08
42.5	10,085,719	14,401	0.0014	0.9986	83.99
43.5	9,716,491	6,821	0.0007	0.9993	83.87
44.5	9,339,489	10,840	0.0012	0.9988	83.81
45.5	8,952,241	18,525	0.0021	0.9979	83.72
46.5	8,616,401	6,315	0.0007	0.9993	83.54
47.5	8,411,050	7,405	0.0009	0.9991	83.48
48.5	8,079,203	11,578	0.0014	0.9986	83.41
49.5	7,519,361	8,418	0.0011	0.9989	83.29
50.5	6,264,965	17,067	0.0027	0.9973	83.19
51.5	5,538,395	5,996	0.0011	0.9989	82.97
52.5	5,046,359	829	0.0002	0.9998	82.88
53.5	4,790,347	416	0.0001	0.9999	82.86
54.5	4,408,600	7,708	0.0017	0.9983	82.86
55.5	4,665,685	5,773	0.0012	0.9988	82.71
56.5	4,682,067	1,465	0.0003	0.9997	82.61
57.5	4,361,379	2,198	0.0005	0.9995	82.58
58.5	4,046,705	458	0.0001	0.9999	82.54
59.5	3,947,631	4,516	0.0011	0.9989	82.53
60.5	3,830,295	1,282	0.0003	0.9997	82.44
61.5	2,950,095	1,271	0.0004	0.9996	82.41
62.5	2,801,685	4,386	0.0016	0.9984	82.38
63.5	2,625,774	2,260	0.0009	0.9991	82.25
64.5	2,529,218	77	0.0000	1.0000	82.18
65.5	2,346,178	1,112	0.0005	0.9995	82.17
66.5	2,145,540	2,400	0.0011	0.9989	82.13
67.5	1,959,962	332	0.0002	0.9998	82.04
68.5	1,823,810		0.0000	1.0000	82.03
69.5	1,624,571	27	0.0000	1.0000	82.03
70.5	1,406,327	1,381	0.0010	0.9990	82.03
71.5	1,289,398	3,793	0.0029	0.9971	81.95
72.5	1,222,397	2,531	0.0021	0.9979	81.71
73.5	1,176,375	1,294	0.0011	0.9989	81.54
74.5	1,126,031	5,094	0.0045	0.9955	81.45
75.5	1,104,417	1,806	0.0016	0.9984	81.08
76.5	1,070,819		0.0000	1.0000	80.95
77.5	1,058,262	4,603	0.0043	0.9957	80.95
78.5	1,053,193		0.0000	1.0000	80.59

METROPOLITAN EDISON COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1889-2023 EXPERIENCE BAND 1939-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	931,198	2,491	0.0027	0.9973	80.59
80.5	116,046		0.0000	1.0000	80.38
81.5	39,543		0.0000	1.0000	80.38
82.5	33,083		0.0000	1.0000	80.38
83.5	33,083		0.0000	1.0000	80.38
84.5	9,386		0.0000	1.0000	80.38
85.5	9,386		0.0000	1.0000	80.38
86.5	9,386		0.0000	1.0000	80.38
87.5	9,386		0.0000	1.0000	80.38
88.5	9,386		0.0000	1.0000	80.38
89.5	9,386		0.0000	1.0000	80.38
90.5					80.38
91.5					
92.5					
93.5					
94.5					
95.5					
96.5					
97.5					
98.5					
99.5					
100.5	24,306		0.0000		
101.5	24,306		0.0000		
102.5	24,306		0.0000		
103.5	24,306		0.0000		
104.5					

METROPOLITAN EDISON COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1889-2023 EXPERIENCE BAND 1989-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	24,008,871	36,163	0.0015	0.9985	100.00
0.5	24,808,954	87,428	0.0035	0.9965	99.85
1.5	25,146,341	107,009	0.0043	0.9957	99.50
2.5	25,544,626	86,809	0.0034	0.9966	99.07
3.5	25,951,061	83,649	0.0032	0.9968	98.74
4.5	25,688,634	77,446	0.0030	0.9970	98.42
5.5	25,377,559	76,896	0.0030	0.9970	98.12
6.5	24,999,838	70,514	0.0028	0.9972	97.83
7.5	24,813,630	55,338	0.0022	0.9978	97.55
8.5	24,637,632	52,665	0.0021	0.9979	97.33
9.5	24,837,642	55,683	0.0022	0.9978	97.12
10.5	25,016,159	851,024	0.0340	0.9660	96.91
11.5	24,215,733	28,969	0.0012	0.9988	93.61
12.5	24,334,145	50,912	0.0021	0.9979	93.50
13.5	24,555,277	1,232,059	0.0502	0.9498	93.30
14.5	23,903,993	29,335	0.0012	0.9988	88.62
15.5	24,994,486	18,855	0.0008	0.9992	88.51
16.5	25,703,632	1,103,723	0.0429	0.9571	88.44
17.5	25,137,627	16,566	0.0007	0.9993	84.65
18.5	25,565,104	17,193	0.0007	0.9993	84.59
19.5	25,851,727	527,174	0.0204	0.9796	84.53
20.5	24,935,193	18,698	0.0007	0.9993	82.81
21.5	23,737,506	12,311	0.0005	0.9995	82.75
22.5	21,417,088	19,648	0.0009	0.9991	82.71
23.5	20,277,803	25,645	0.0013	0.9987	82.63
24.5	19,585,842	14,069	0.0007	0.9993	82.52
25.5	18,387,677	16,734	0.0009	0.9991	82.47
26.5	17,760,985	13,524	0.0008	0.9992	82.39
27.5	17,485,590	10,098	0.0006	0.9994	82.33
28.5	16,574,787	7,231	0.0004	0.9996	82.28
29.5	15,967,477	7,533	0.0005	0.9995	82.24
30.5	16,140,416	6,391	0.0004	0.9996	82.21
31.5	15,213,556	2,067	0.0001	0.9999	82.17
32.5	13,821,680	8,309	0.0006	0.9994	82.16
33.5	13,957,093	6,295	0.0005	0.9995	82.11
34.5	13,124,213	1,910	0.0001	0.9999	82.08
35.5	11,891,825	14,835	0.0012	0.9988	82.06
36.5	11,971,814	17,135	0.0014	0.9986	81.96
37.5	10,944,372	2,581	0.0002	0.9998	81.84
38.5	10,131,335	7,262	0.0007	0.9993	81.82

METROPOLITAN EDISON COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1889-2023 EXPERIENCE BAND 1989-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	10,182,745	1,525	0.0001	0.9999	81.77
40.5	9,784,366	3,129	0.0003	0.9997	81.75
41.5	9,524,716	9,336	0.0010	0.9990	81.73
42.5	9,184,214	11,929	0.0013	0.9987	81.65
43.5	8,820,302	3,518	0.0004	0.9996	81.54
44.5	8,448,600	8,426	0.0010	0.9990	81.51
45.5	8,065,037	2,336	0.0003	0.9997	81.43
46.5	7,749,132	2,061	0.0003	0.9997	81.40
47.5	7,550,857	5,852	0.0008	0.9992	81.38
48.5	7,224,508	11,336	0.0016	0.9984	81.32
49.5	6,671,380	4,349	0.0007	0.9993	81.19
50.5	5,425,197	7,296	0.0013	0.9987	81.14
51.5	4,715,915	3,678	0.0008	0.9992	81.03
52.5	4,227,294	8	0.0000	1.0000	80.97
53.5	4,092,063	291	0.0001	0.9999	80.97
54.5	3,713,590	2,097	0.0006	0.9994	80.96
55.5	3,978,671	630	0.0002	0.9998	80.91
56.5	4,000,196	1,056	0.0003	0.9997	80.90
57.5	3,681,236	666	0.0002	0.9998	80.88
58.5	3,430,540	132	0.0000	1.0000	80.87
59.5	3,335,967	1,261	0.0004	0.9996	80.86
60.5	3,268,557		0.0000	1.0000	80.83
61.5	2,445,634	232	0.0001	0.9999	80.83
62.5	2,339,282	4,273	0.0018	0.9982	80.82
63.5	2,163,484	1,251	0.0006	0.9994	80.68
64.5	2,067,938		0.0000	1.0000	80.63
65.5	2,067,641		0.0000	1.0000	80.63
66.5	1,870,337	1,037	0.0006	0.9994	80.63
67.5	1,686,589	161	0.0001	0.9999	80.59
68.5	1,550,608		0.0000	1.0000	80.58
69.5	1,351,369		0.0000	1.0000	80.58
70.5	1,133,151	1,251	0.0011	0.9989	80.58
71.5	1,057,032	3,752	0.0035	0.9965	80.49
72.5	990,072	2,501	0.0025	0.9975	80.20
73.5	944,079	1,251	0.0013	0.9987	80.00
74.5	894,335	5,002	0.0056	0.9944	79.89
75.5	872,813	1,806	0.0021	0.9979	79.45
76.5	1,037,736		0.0000	1.0000	79.28
77.5	1,025,179	4,603	0.0045	0.9955	79.28
78.5	1,020,110		0.0000	1.0000	78.93

METROPOLITAN EDISON COMPANY

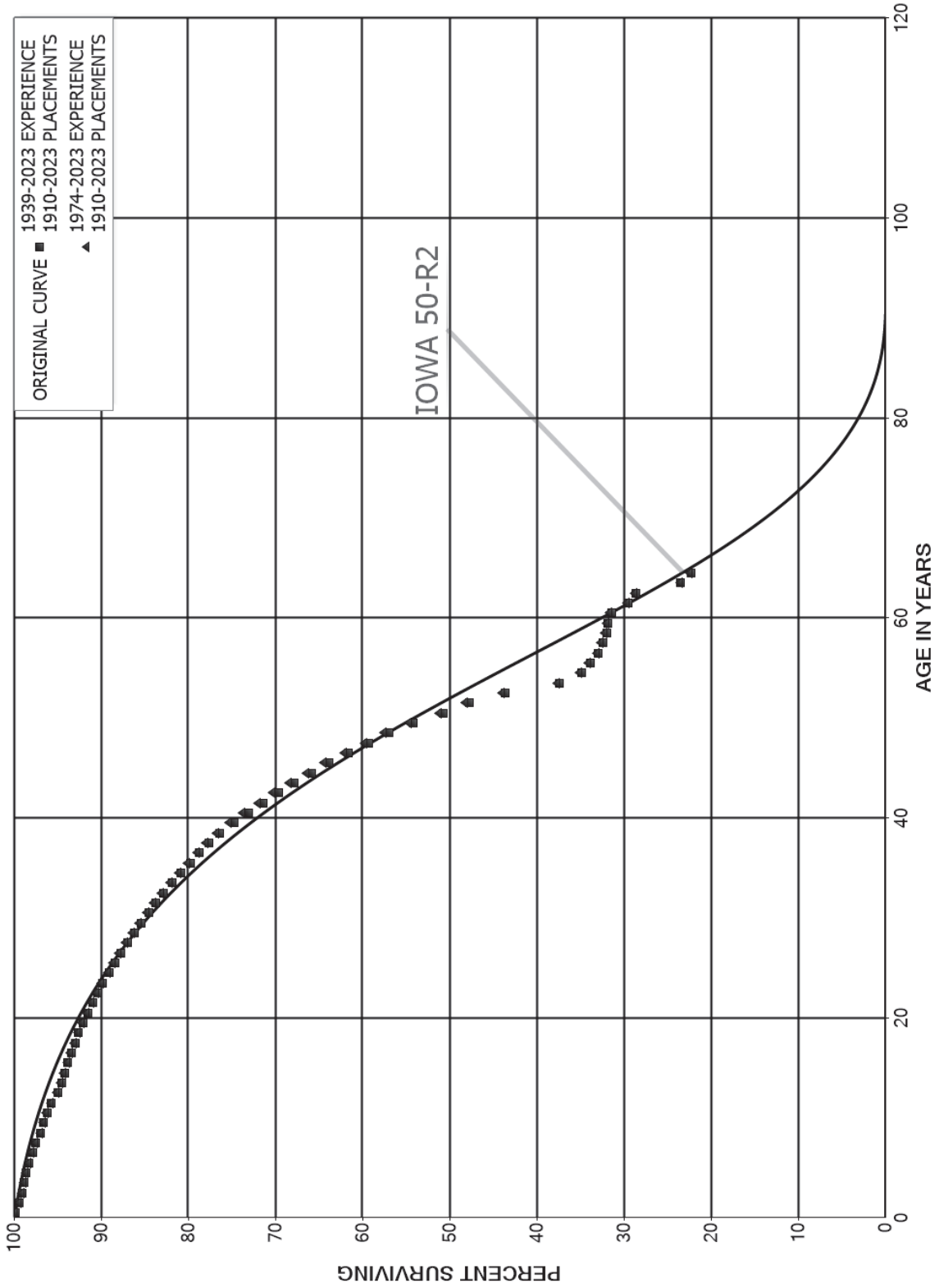
ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1889-2023 EXPERIENCE BAND 1989-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	931,198	2,491	0.0027	0.9973	78.93
80.5	116,046		0.0000	1.0000	78.72
81.5	39,543		0.0000	1.0000	78.72
82.5	33,083		0.0000	1.0000	78.72
83.5	33,083		0.0000	1.0000	78.72
84.5	9,386		0.0000	1.0000	78.72
85.5	9,386		0.0000	1.0000	78.72
86.5	9,386		0.0000	1.0000	78.72
87.5	9,386		0.0000	1.0000	78.72
88.5	9,386		0.0000	1.0000	78.72
89.5	9,386		0.0000	1.0000	78.72
90.5					78.72
91.5					
92.5					
93.5					
94.5					
95.5					
96.5					
97.5					
98.5					
99.5					
100.5	24,306		0.0000		
101.5	24,306		0.0000		
102.5	24,306		0.0000		
103.5	24,306		0.0000		
104.5					

METROPOLITAN EDISON COMPANY
ACCOUNTS 367.00 AND 367.10 UNDERGROUND CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



METROPOLITAN EDISON COMPANY

ACCOUNTS 367.00 AND 367.10 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2023 EXPERIENCE BAND 1939-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	352,366,356	473,800	0.0013	0.9987	100.00
0.5	338,886,686	1,554,604	0.0046	0.9954	99.87
1.5	324,828,409	1,084,244	0.0033	0.9967	99.41
2.5	309,331,101	666,018	0.0022	0.9978	99.08
3.5	295,341,894	749,889	0.0025	0.9975	98.86
4.5	276,868,917	925,698	0.0033	0.9967	98.61
5.5	266,864,749	1,099,836	0.0041	0.9959	98.28
6.5	255,421,606	996,627	0.0039	0.9961	97.88
7.5	240,246,371	1,255,310	0.0052	0.9948	97.49
8.5	224,012,795	935,785	0.0042	0.9958	96.99
9.5	210,416,418	781,563	0.0037	0.9963	96.58
10.5	197,525,545	1,000,718	0.0051	0.9949	96.22
11.5	183,375,654	1,390,204	0.0076	0.9924	95.73
12.5	173,527,471	840,645	0.0048	0.9952	95.01
13.5	164,341,365	584,499	0.0036	0.9964	94.55
14.5	157,140,936	608,659	0.0039	0.9961	94.21
15.5	149,337,751	665,693	0.0045	0.9955	93.85
16.5	140,435,092	632,015	0.0045	0.9955	93.43
17.5	125,380,899	565,262	0.0045	0.9955	93.01
18.5	115,877,596	625,854	0.0054	0.9946	92.59
19.5	106,870,691	639,055	0.0060	0.9940	92.09
20.5	100,053,672	658,389	0.0066	0.9934	91.54
21.5	95,122,117	576,036	0.0061	0.9939	90.94
22.5	89,556,654	592,579	0.0066	0.9934	90.38
23.5	84,601,908	690,757	0.0082	0.9918	89.79
24.5	79,514,293	579,212	0.0073	0.9927	89.05
25.5	71,516,854	553,123	0.0077	0.9923	88.40
26.5	66,536,950	592,911	0.0089	0.9911	87.72
27.5	63,640,470	590,273	0.0093	0.9907	86.94
28.5	58,761,721	531,528	0.0090	0.9910	86.13
29.5	53,364,266	523,244	0.0098	0.9902	85.35
30.5	49,026,510	482,978	0.0099	0.9901	84.52
31.5	44,097,803	470,218	0.0107	0.9893	83.68
32.5	37,296,266	421,570	0.0113	0.9887	82.79
33.5	31,287,136	390,500	0.0125	0.9875	81.86
34.5	26,710,831	352,764	0.0132	0.9868	80.83
35.5	22,907,521	304,396	0.0133	0.9867	79.77
36.5	19,493,807	262,679	0.0135	0.9865	78.71
37.5	16,636,967	259,488	0.0156	0.9844	77.65
38.5	14,314,048	316,857	0.0221	0.9779	76.44

METROPOLITAN EDISON COMPANY

ACCOUNTS 367.00 AND 367.10 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2023 EXPERIENCE BAND 1939-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	12,923,477	285,940	0.0221	0.9779	74.74
40.5	11,807,887	280,288	0.0237	0.9763	73.09
41.5	10,832,886	257,599	0.0238	0.9762	71.35
42.5	9,945,567	257,148	0.0259	0.9741	69.66
43.5	9,004,899	268,206	0.0298	0.9702	67.86
44.5	7,957,928	238,099	0.0299	0.9701	65.84
45.5	7,095,136	252,096	0.0355	0.9645	63.87
46.5	6,215,201	231,302	0.0372	0.9628	61.60
47.5	5,498,762	218,576	0.0398	0.9602	59.30
48.5	4,875,650	239,087	0.0490	0.9510	56.95
49.5	3,923,650	248,836	0.0634	0.9366	54.15
50.5	3,034,196	176,063	0.0580	0.9420	50.72
51.5	2,396,594	209,625	0.0875	0.9125	47.78
52.5	1,718,429	246,485	0.1434	0.8566	43.60
53.5	1,250,735	85,400	0.0683	0.9317	37.34
54.5	1,002,562	28,042	0.0280	0.9720	34.79
55.5	930,945	25,466	0.0274	0.9726	33.82
56.5	913,571	13,413	0.0147	0.9853	32.90
57.5	805,201	10,265	0.0127	0.9873	32.41
58.5	716,768	4,579	0.0064	0.9936	32.00
59.5	709,355	9,210	0.0130	0.9870	31.80
60.5	691,796	42,540	0.0615	0.9385	31.38
61.5	529,434	15,760	0.0298	0.9702	29.45
62.5	475,464	85,259	0.1793	0.8207	28.58
63.5	365,466	17,594	0.0481	0.9519	23.45
64.5	341,926	885	0.0026	0.9974	22.32
65.5	340,211	770	0.0023	0.9977	22.27
66.5	337,431	603	0.0018	0.9982	22.21
67.5	310,059	656	0.0021	0.9979	22.18
68.5	299,039	693	0.0023	0.9977	22.13
69.5	298,346	802	0.0027	0.9973	22.08
70.5	293,918	750	0.0026	0.9974	22.02
71.5	293,168	986	0.0034	0.9966	21.96
72.5	262,266	928	0.0035	0.9965	21.89
73.5	225,249	424	0.0019	0.9981	21.81
74.5	173,540	433	0.0025	0.9975	21.77
75.5	158,831	171	0.0011	0.9989	21.71
76.5	147,643	381	0.0026	0.9974	21.69
77.5	147,262	254	0.0017	0.9983	21.64
78.5	12,779	32	0.0025	0.9975	21.60

METROPOLITAN EDISON COMPANY

ACCOUNTS 367.00 AND 367.10 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2023 EXPERIENCE BAND 1939-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	6,090		0.0000	1.0000	21.54
80.5	6,090		0.0000	1.0000	21.54
81.5	6,090		0.0000	1.0000	21.54
82.5	6,090		0.0000	1.0000	21.54
83.5					21.54

METROPOLITAN EDISON COMPANY

ACCOUNTS 367.00 AND 367.10 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2023 EXPERIENCE BAND 1974-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	343,139,718	447,582	0.0013	0.9987	100.00
0.5	331,380,537	1,522,913	0.0046	0.9954	99.87
1.5	318,589,481	1,051,766	0.0033	0.9967	99.41
2.5	304,222,088	636,055	0.0021	0.9979	99.08
3.5	290,850,559	735,756	0.0025	0.9975	98.88
4.5	272,871,661	904,768	0.0033	0.9967	98.63
5.5	263,355,653	1,077,946	0.0041	0.9959	98.30
6.5	252,368,570	983,053	0.0039	0.9961	97.90
7.5	237,468,141	1,246,314	0.0052	0.9948	97.51
8.5	221,292,750	920,154	0.0042	0.9958	97.00
9.5	207,769,792	767,639	0.0037	0.9963	96.60
10.5	194,997,536	980,210	0.0050	0.9950	96.24
11.5	181,044,901	1,372,834	0.0076	0.9924	95.76
12.5	171,318,751	828,037	0.0048	0.9952	95.03
13.5	162,316,858	568,520	0.0035	0.9965	94.57
14.5	155,178,747	602,824	0.0039	0.9961	94.24
15.5	147,521,148	638,809	0.0043	0.9957	93.88
16.5	138,851,703	594,328	0.0043	0.9957	93.47
17.5	124,055,633	542,346	0.0044	0.9956	93.07
18.5	114,693,094	599,659	0.0052	0.9948	92.66
19.5	105,849,076	618,483	0.0058	0.9942	92.18
20.5	99,075,630	621,151	0.0063	0.9937	91.64
21.5	94,229,458	546,427	0.0058	0.9942	91.06
22.5	88,755,355	581,442	0.0066	0.9934	90.54
23.5	83,855,361	673,087	0.0080	0.9920	89.94
24.5	78,850,343	562,622	0.0071	0.9929	89.22
25.5	70,894,782	542,017	0.0076	0.9924	88.58
26.5	65,938,482	581,905	0.0088	0.9912	87.91
27.5	63,074,040	573,259	0.0091	0.9909	87.13
28.5	58,352,609	518,721	0.0089	0.9911	86.34
29.5	52,972,484	512,094	0.0097	0.9903	85.57
30.5	48,645,699	469,611	0.0097	0.9903	84.75
31.5	43,760,937	462,115	0.0106	0.9894	83.93
32.5	36,983,891	415,301	0.0112	0.9888	83.04
33.5	30,983,634	373,683	0.0121	0.9879	82.11
34.5	26,439,486	344,881	0.0130	0.9870	81.12
35.5	22,647,703	297,515	0.0131	0.9869	80.06
36.5	19,242,176	254,014	0.0132	0.9868	79.01
37.5	16,394,001	252,714	0.0154	0.9846	77.97
38.5	14,079,007	270,543	0.0192	0.9808	76.76

METROPOLITAN EDISON COMPANY

ACCOUNTS 367.00 AND 367.10 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2023 EXPERIENCE BAND 1974-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	12,734,750	271,562	0.0213	0.9787	75.29
40.5	11,634,133	269,967	0.0232	0.9768	73.68
41.5	10,670,105	256,115	0.0240	0.9760	71.97
42.5	9,834,291	256,113	0.0260	0.9740	70.25
43.5	8,931,035	265,316	0.0297	0.9703	68.42
44.5	7,895,061	237,826	0.0301	0.9699	66.38
45.5	7,032,542	251,724	0.0358	0.9642	64.38
46.5	6,154,961	230,444	0.0374	0.9626	62.08
47.5	5,468,517	210,361	0.0385	0.9615	59.76
48.5	4,863,984	239,076	0.0492	0.9508	57.46
49.5	3,911,996	248,809	0.0636	0.9364	54.63
50.5	3,027,236	176,063	0.0582	0.9418	51.16
51.5	2,389,633	209,625	0.0877	0.9123	48.18
52.5	1,711,468	246,456	0.1440	0.8560	43.96
53.5	1,243,815	85,400	0.0687	0.9313	37.63
54.5	995,642	28,042	0.0282	0.9718	35.04
55.5	924,026	25,466	0.0276	0.9724	34.06
56.5	907,133	13,413	0.0148	0.9852	33.12
57.5	798,764	10,265	0.0129	0.9871	32.63
58.5	710,331	4,579	0.0064	0.9936	32.21
59.5	702,918	9,210	0.0131	0.9869	32.00
60.5	685,359	42,193	0.0616	0.9384	31.58
61.5	523,344	15,760	0.0301	0.9699	29.64
62.5	469,374	85,259	0.1816	0.8184	28.74
63.5	365,466	17,594	0.0481	0.9519	23.52
64.5	341,926	885	0.0026	0.9974	22.39
65.5	340,211	770	0.0023	0.9977	22.33
66.5	337,431	603	0.0018	0.9982	22.28
67.5	310,059	656	0.0021	0.9979	22.24
68.5	299,039	693	0.0023	0.9977	22.20
69.5	298,346	802	0.0027	0.9973	22.14
70.5	293,918	750	0.0026	0.9974	22.08
71.5	293,168	986	0.0034	0.9966	22.03
72.5	262,266	928	0.0035	0.9965	21.95
73.5	225,249	424	0.0019	0.9981	21.88
74.5	173,540	433	0.0025	0.9975	21.84
75.5	158,831	171	0.0011	0.9989	21.78
76.5	147,643	381	0.0026	0.9974	21.76
77.5	147,262	254	0.0017	0.9983	21.70
78.5	12,779	32	0.0025	0.9975	21.66

METROPOLITAN EDISON COMPANY

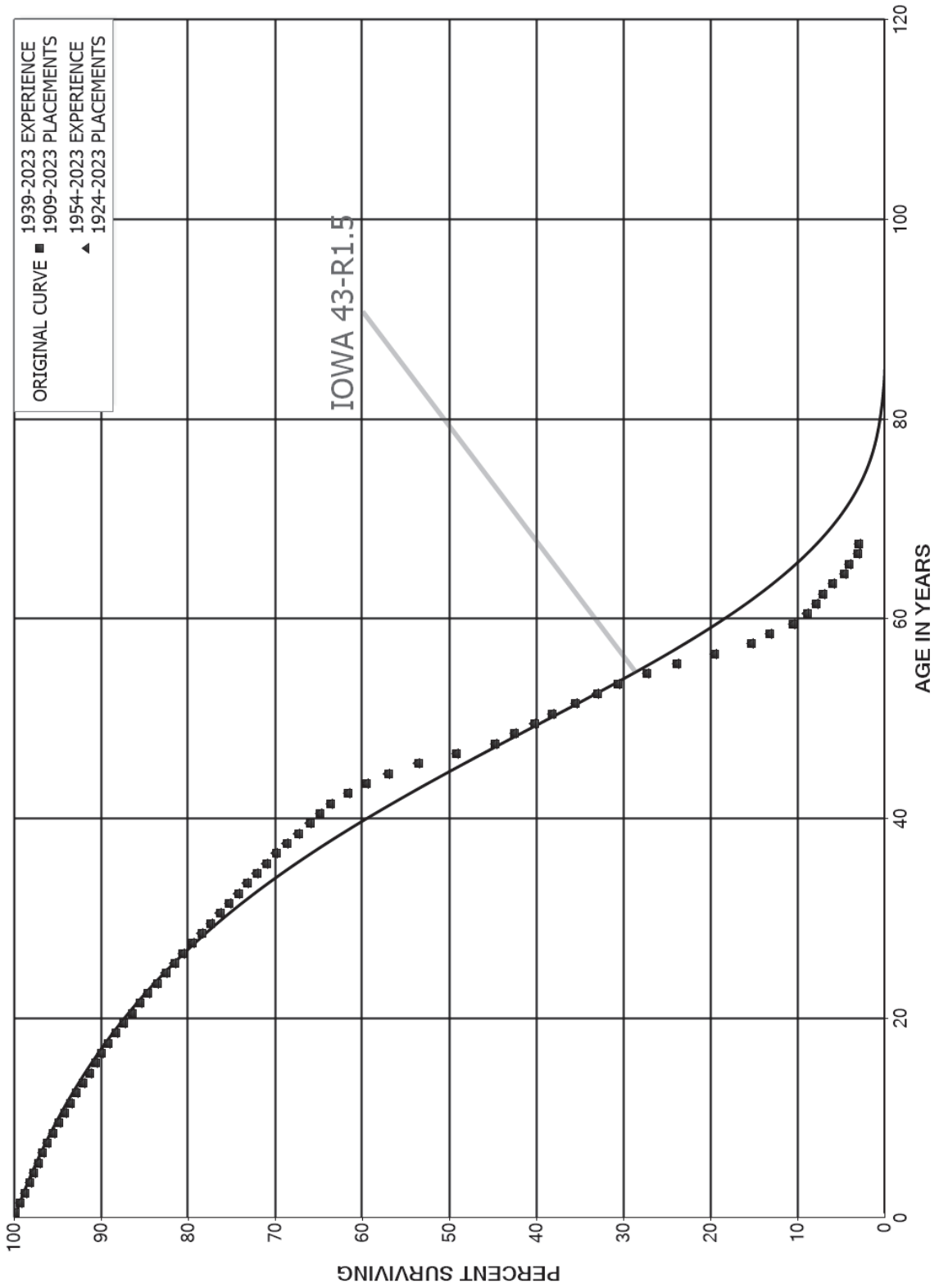
ACCOUNTS 367.00 AND 367.10 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2023 EXPERIENCE BAND 1974-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	6,090		0.0000	1.0000	21.61
80.5	6,090		0.0000	1.0000	21.61
81.5	6,090		0.0000	1.0000	21.61
82.5	6,090		0.0000	1.0000	21.61
83.5					21.61

METROPOLITAN EDISON COMPANY
ACCOUNT 368.00 LINE TRANSFORMERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



METROPOLITAN EDISON COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1909-2023 EXPERIENCE BAND 1939-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	590,898,096	765,935	0.0013	0.9987	100.00
0.5	572,688,764	3,296,493	0.0058	0.9942	99.87
1.5	551,385,775	3,094,014	0.0056	0.9944	99.30
2.5	530,088,538	2,853,652	0.0054	0.9946	98.74
3.5	514,520,178	2,436,191	0.0047	0.9953	98.21
4.5	472,681,596	2,591,908	0.0055	0.9945	97.74
5.5	471,516,195	2,419,283	0.0051	0.9949	97.21
6.5	465,192,006	2,763,727	0.0059	0.9941	96.71
7.5	452,313,913	3,065,870	0.0068	0.9932	96.13
8.5	438,540,018	3,182,184	0.0073	0.9927	95.48
9.5	426,903,685	2,699,754	0.0063	0.9937	94.79
10.5	415,045,600	3,060,600	0.0074	0.9926	94.19
11.5	400,087,033	2,913,560	0.0073	0.9927	93.49
12.5	388,919,340	3,165,125	0.0081	0.9919	92.81
13.5	372,872,801	3,210,685	0.0086	0.9914	92.06
14.5	350,671,033	2,677,665	0.0076	0.9924	91.27
15.5	327,490,372	2,307,278	0.0070	0.9930	90.57
16.5	300,916,977	2,631,503	0.0087	0.9913	89.93
17.5	278,514,439	2,584,422	0.0093	0.9907	89.14
18.5	249,761,146	2,497,754	0.0100	0.9900	88.32
19.5	227,766,519	2,668,292	0.0117	0.9883	87.43
20.5	214,575,163	2,259,139	0.0105	0.9895	86.41
21.5	203,866,572	2,210,898	0.0108	0.9892	85.50
22.5	191,623,278	2,294,217	0.0120	0.9880	84.57
23.5	180,302,117	2,273,553	0.0126	0.9874	83.56
24.5	172,157,634	2,013,285	0.0117	0.9883	82.51
25.5	164,202,524	1,944,757	0.0118	0.9882	81.54
26.5	155,938,338	2,127,791	0.0136	0.9864	80.58
27.5	149,005,854	1,956,150	0.0131	0.9869	79.48
28.5	140,635,272	1,892,265	0.0135	0.9865	78.43
29.5	132,259,766	1,778,369	0.0134	0.9866	77.38
30.5	124,284,656	1,746,606	0.0141	0.9859	76.34
31.5	117,698,246	1,665,204	0.0141	0.9859	75.26
32.5	109,824,686	1,472,469	0.0134	0.9866	74.20
33.5	100,613,140	1,517,283	0.0151	0.9849	73.20
34.5	91,617,094	1,441,680	0.0157	0.9843	72.10
35.5	82,518,946	1,314,212	0.0159	0.9841	70.97
36.5	74,415,379	1,266,619	0.0170	0.9830	69.84
37.5	66,920,857	1,294,852	0.0193	0.9807	68.65
38.5	61,732,429	1,214,011	0.0197	0.9803	67.32

METROPOLITAN EDISON COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2023 EXPERIENCE BAND 1939-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	55,656,180	993,280	0.0178	0.9822	65.99
40.5	51,716,093	983,557	0.0190	0.9810	64.82
41.5	48,310,336	1,494,360	0.0309	0.9691	63.58
42.5	44,769,511	1,563,976	0.0349	0.9651	61.62
43.5	41,048,291	1,710,283	0.0417	0.9583	59.46
44.5	36,424,324	2,218,556	0.0609	0.9391	56.99
45.5	30,791,589	2,512,058	0.0816	0.9184	53.52
46.5	25,748,896	2,318,716	0.0901	0.9099	49.15
47.5	21,875,194	1,082,404	0.0495	0.9505	44.72
48.5	19,736,353	1,061,830	0.0538	0.9462	42.51
49.5	15,543,205	806,904	0.0519	0.9481	40.22
50.5	12,018,393	826,376	0.0688	0.9312	38.14
51.5	9,146,082	646,740	0.0707	0.9293	35.51
52.5	7,115,354	509,118	0.0716	0.9284	33.00
53.5	5,185,080	565,612	0.1091	0.8909	30.64
54.5	3,622,621	459,040	0.1267	0.8733	27.30
55.5	2,158,228	396,109	0.1835	0.8165	23.84
56.5	1,768,366	377,225	0.2133	0.7867	19.46
57.5	1,391,294	190,930	0.1372	0.8628	15.31
58.5	1,200,136	241,643	0.2013	0.7987	13.21
59.5	1,241,657	195,811	0.1577	0.8423	10.55
60.5	1,022,060	116,329	0.1138	0.8862	8.89
61.5	851,160	89,858	0.1056	0.8944	7.88
62.5	728,952	118,830	0.1630	0.8370	7.04
63.5	579,189	121,838	0.2104	0.7896	5.90
64.5	315,116	41,965	0.1332	0.8668	4.66
65.5	273,151	66,344	0.2429	0.7571	4.04
66.5	206,807	7,618	0.0368	0.9632	3.06
67.5	199,189	199,183	1.0000	0.0000	2.94
68.5	6		0.0000	1.0000	0.00
69.5	6	6	1.0000		0.00
70.5					

METROPOLITAN EDISON COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1924-2023 EXPERIENCE BAND 1954-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	589,461,826	749,898	0.0013	0.9987	100.00
0.5	571,013,514	3,284,010	0.0058	0.9942	99.87
1.5	549,914,463	3,086,881	0.0056	0.9944	99.30
2.5	528,896,218	2,848,834	0.0054	0.9946	98.74
3.5	513,142,611	2,428,319	0.0047	0.9953	98.21
4.5	471,300,912	2,586,318	0.0055	0.9945	97.74
5.5	470,579,101	2,412,467	0.0051	0.9949	97.21
6.5	464,614,353	2,758,694	0.0059	0.9941	96.71
7.5	451,950,658	3,061,308	0.0068	0.9932	96.14
8.5	438,356,791	3,179,313	0.0073	0.9927	95.48
9.5	426,769,117	2,697,798	0.0063	0.9937	94.79
10.5	414,638,802	3,052,995	0.0074	0.9926	94.19
11.5	399,602,849	2,908,671	0.0073	0.9927	93.50
12.5	388,625,766	3,157,991	0.0081	0.9919	92.82
13.5	372,563,069	3,204,856	0.0086	0.9914	92.06
14.5	350,449,926	2,677,665	0.0076	0.9924	91.27
15.5	327,348,957	2,297,077	0.0070	0.9930	90.57
16.5	300,824,726	2,616,353	0.0087	0.9913	89.94
17.5	278,502,253	2,580,970	0.0093	0.9907	89.16
18.5	249,754,413	2,497,409	0.0100	0.9900	88.33
19.5	227,762,798	2,668,292	0.0117	0.9883	87.45
20.5	214,155,777	2,229,356	0.0104	0.9896	86.42
21.5	203,016,638	2,141,484	0.0105	0.9895	85.52
22.5	190,924,767	2,251,764	0.0118	0.9882	84.62
23.5	180,030,665	2,256,087	0.0125	0.9875	83.62
24.5	172,139,379	2,012,196	0.0117	0.9883	82.58
25.5	164,199,860	1,944,393	0.0118	0.9882	81.61
26.5	155,936,263	2,127,791	0.0136	0.9864	80.64
27.5	149,003,077	1,955,741	0.0131	0.9869	79.54
28.5	140,634,999	1,892,265	0.0135	0.9865	78.50
29.5	132,259,766	1,778,369	0.0134	0.9866	77.44
30.5	124,284,656	1,746,606	0.0141	0.9859	76.40
31.5	117,698,246	1,665,204	0.0141	0.9859	75.33
32.5	109,824,686	1,472,469	0.0134	0.9866	74.26
33.5	100,613,140	1,517,283	0.0151	0.9849	73.27
34.5	91,617,094	1,441,680	0.0157	0.9843	72.16
35.5	82,518,946	1,314,212	0.0159	0.9841	71.03
36.5	74,415,379	1,266,619	0.0170	0.9830	69.89
37.5	66,920,857	1,294,852	0.0193	0.9807	68.71
38.5	61,732,429	1,214,011	0.0197	0.9803	67.38

METROPOLITAN EDISON COMPANY

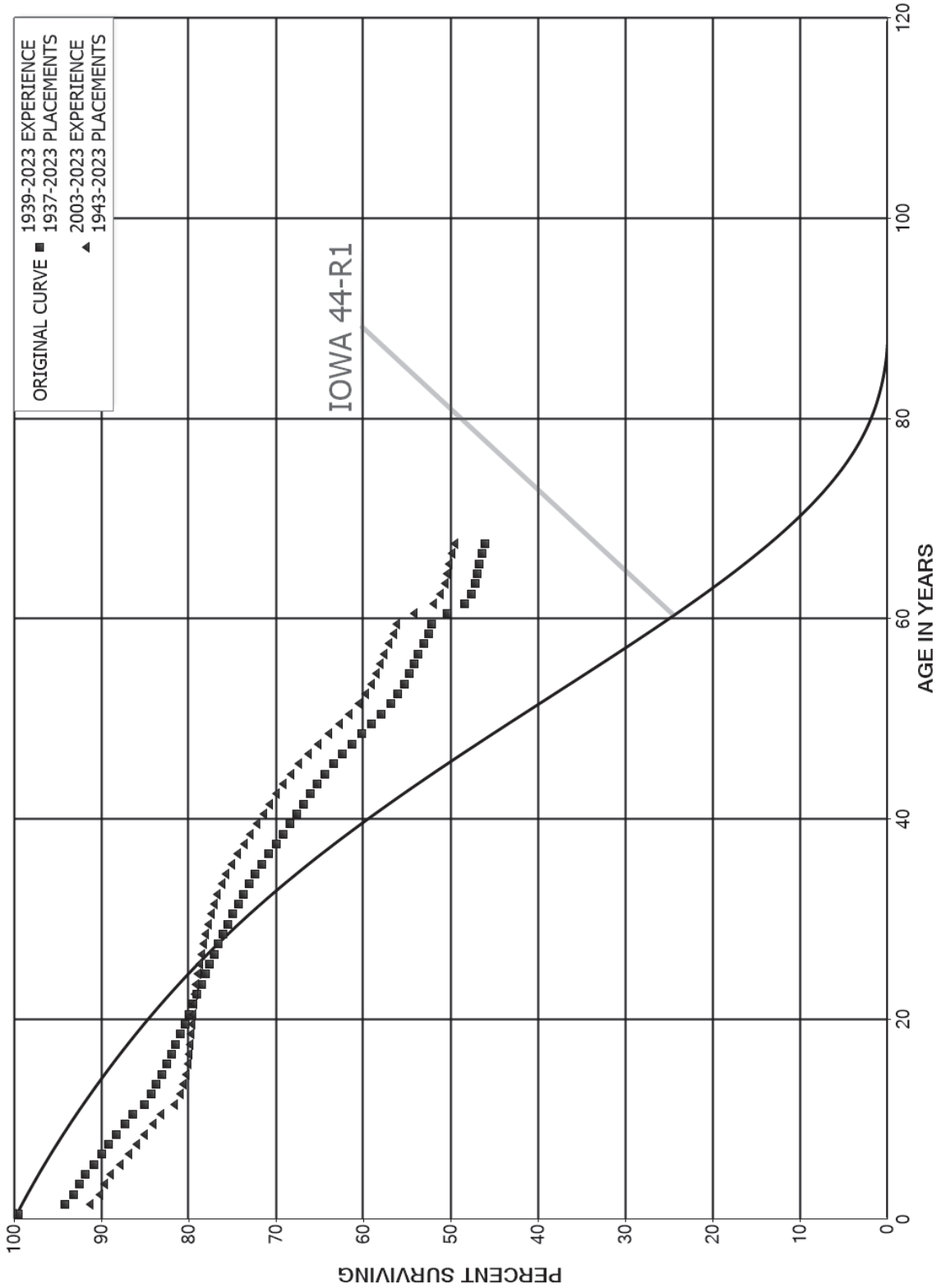
ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2023 EXPERIENCE BAND 1954-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	55,656,180	993,280	0.0178	0.9822	66.05
40.5	51,716,093	983,557	0.0190	0.9810	64.87
41.5	48,310,336	1,494,360	0.0309	0.9691	63.64
42.5	44,769,229	1,563,694	0.0349	0.9651	61.67
43.5	41,048,291	1,710,283	0.0417	0.9583	59.52
44.5	36,424,324	2,218,556	0.0609	0.9391	57.04
45.5	30,791,589	2,512,058	0.0816	0.9184	53.56
46.5	25,748,896	2,318,716	0.0901	0.9099	49.19
47.5	21,875,194	1,082,404	0.0495	0.9505	44.76
48.5	19,736,353	1,061,830	0.0538	0.9462	42.55
49.5	15,543,205	806,904	0.0519	0.9481	40.26
50.5	12,018,393	826,376	0.0688	0.9312	38.17
51.5	9,146,082	646,740	0.0707	0.9293	35.54
52.5	7,115,354	509,118	0.0716	0.9284	33.03
53.5	5,185,080	565,612	0.1091	0.8909	30.67
54.5	3,622,621	459,040	0.1267	0.8733	27.32
55.5	2,158,228	396,109	0.1835	0.8165	23.86
56.5	1,768,366	377,225	0.2133	0.7867	19.48
57.5	1,391,294	190,930	0.1372	0.8628	15.33
58.5	1,200,136	241,643	0.2013	0.7987	13.22
59.5	1,241,657	195,811	0.1577	0.8423	10.56
60.5	1,022,060	116,329	0.1138	0.8862	8.89
61.5	851,160	89,858	0.1056	0.8944	7.88
62.5	728,952	118,830	0.1630	0.8370	7.05
63.5	579,189	121,838	0.2104	0.7896	5.90
64.5	315,116	41,965	0.1332	0.8668	4.66
65.5	273,151	66,344	0.2429	0.7571	4.04
66.5	206,807	7,618	0.0368	0.9632	3.06
67.5	199,189	199,183	1.0000	0.0000	2.95
68.5	6		0.0000	1.0000	0.00
69.5	6	6	1.0000		0.00
70.5					

METROPOLITAN EDISON COMPANY
ACCOUNT 369.00 OVERHEAD SERVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



METROPOLITAN EDISON COMPANY

ACCOUNT 369.00 OVERHEAD SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1937-2023 EXPERIENCE BAND 1939-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	123,672,456	548,505	0.0044	0.9956	100.00
0.5	118,060,477	6,423,958	0.0544	0.9456	99.56
1.5	103,390,426	1,047,562	0.0101	0.9899	94.14
2.5	97,858,966	703,500	0.0072	0.9928	93.19
3.5	93,533,864	740,561	0.0079	0.9921	92.52
4.5	88,200,103	881,751	0.0100	0.9900	91.78
5.5	84,581,010	814,892	0.0096	0.9904	90.87
6.5	81,973,125	788,812	0.0096	0.9904	89.99
7.5	79,111,229	767,435	0.0097	0.9903	89.12
8.5	75,606,475	805,643	0.0107	0.9893	88.26
9.5	72,100,009	739,975	0.0103	0.9897	87.32
10.5	68,891,198	1,068,683	0.0155	0.9845	86.42
11.5	64,512,217	591,893	0.0092	0.9908	85.08
12.5	62,272,326	448,386	0.0072	0.9928	84.30
13.5	60,099,462	467,606	0.0078	0.9922	83.69
14.5	55,290,259	354,264	0.0064	0.9936	83.04
15.5	52,678,686	329,886	0.0063	0.9937	82.51
16.5	51,096,790	327,175	0.0064	0.9936	81.99
17.5	49,267,765	316,243	0.0064	0.9936	81.47
18.5	48,939,547	306,607	0.0063	0.9937	80.95
19.5	48,561,121	292,478	0.0060	0.9940	80.44
20.5	47,366,664	279,465	0.0059	0.9941	79.96
21.5	45,087,083	259,878	0.0058	0.9942	79.48
22.5	42,655,108	257,278	0.0060	0.9940	79.03
23.5	40,966,043	252,099	0.0062	0.9938	78.55
24.5	38,839,721	238,771	0.0061	0.9939	78.07
25.5	36,252,401	235,914	0.0065	0.9935	77.59
26.5	33,765,749	216,299	0.0064	0.9936	77.08
27.5	30,973,380	219,343	0.0071	0.9929	76.59
28.5	28,746,609	202,985	0.0071	0.9929	76.04
29.5	26,769,337	212,930	0.0080	0.9920	75.51
30.5	25,305,242	195,985	0.0077	0.9923	74.91
31.5	23,932,133	200,393	0.0084	0.9916	74.33
32.5	22,397,789	195,612	0.0087	0.9913	73.70
33.5	20,590,818	192,595	0.0094	0.9906	73.06
34.5	18,701,414	189,421	0.0101	0.9899	72.38
35.5	17,367,526	192,797	0.0111	0.9889	71.64
36.5	16,146,661	193,033	0.0120	0.9880	70.85
37.5	15,068,250	176,089	0.0117	0.9883	70.00
38.5	14,094,088	164,923	0.0117	0.9883	69.18

METROPOLITAN EDISON COMPANY

ACCOUNT 369.00 OVERHEAD SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1937-2023 EXPERIENCE BAND 1939-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	13,181,580	150,773	0.0114	0.9886	68.37
40.5	12,249,013	138,969	0.0113	0.9887	67.59
41.5	11,314,433	132,775	0.0117	0.9883	66.83
42.5	10,398,781	127,446	0.0123	0.9877	66.04
43.5	9,515,576	125,142	0.0132	0.9868	65.23
44.5	8,644,694	127,184	0.0147	0.9853	64.37
45.5	7,820,620	127,643	0.0163	0.9837	63.43
46.5	7,103,490	123,142	0.0173	0.9827	62.39
47.5	6,437,988	120,365	0.0187	0.9813	61.31
48.5	5,856,739	111,172	0.0190	0.9810	60.16
49.5	5,231,018	100,092	0.0191	0.9809	59.02
50.5	4,586,650	82,279	0.0179	0.9821	57.89
51.5	4,041,433	59,773	0.0148	0.9852	56.85
52.5	3,545,326	43,607	0.0123	0.9877	56.01
53.5	3,063,702	30,737	0.0100	0.9900	55.32
54.5	2,616,146	26,490	0.0101	0.9899	54.77
55.5	2,259,023	22,105	0.0098	0.9902	54.21
56.5	1,930,858	21,508	0.0111	0.9889	53.68
57.5	1,634,153	16,692	0.0102	0.9898	53.09
58.5	1,395,336	10,549	0.0076	0.9924	52.54
59.5	1,206,862	41,692	0.0345	0.9655	52.15
60.5	1,008,014	39,998	0.0397	0.9603	50.34
61.5	789,823	11,266	0.0143	0.9857	48.35
62.5	651,126	7,274	0.0112	0.9888	47.66
63.5	522,685	1,939	0.0037	0.9963	47.13
64.5	419,488	1,902	0.0045	0.9955	46.95
65.5	323,788	1,993	0.0062	0.9938	46.74
66.5	239,013	1,827	0.0076	0.9924	46.45
67.5	162,573	1,318	0.0081	0.9919	46.09
68.5	101,596	816	0.0080	0.9920	45.72
69.5	56,448	439	0.0078	0.9922	45.35
70.5	24,139	237	0.0098	0.9902	45.00
71.5	9,580		0.0000	1.0000	44.56
72.5	3,197		0.0000	1.0000	44.56
73.5					44.56

METROPOLITAN EDISON COMPANY

ACCOUNT 369.00 OVERHEAD SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1943-2023 EXPERIENCE BAND 2003-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	70,694,302	32,853	0.0005	0.9995	100.00
0.5	67,595,055	5,941,060	0.0879	0.9121	99.95
1.5	55,558,490	640,075	0.0115	0.9885	91.17
2.5	50,604,969	340,986	0.0067	0.9933	90.12
3.5	48,389,513	358,392	0.0074	0.9926	89.51
4.5	45,776,145	554,297	0.0121	0.9879	88.85
5.5	44,729,794	511,568	0.0114	0.9886	87.77
6.5	44,975,642	480,466	0.0107	0.9893	86.77
7.5	44,428,784	473,280	0.0107	0.9893	85.84
8.5	42,914,427	477,466	0.0111	0.9889	84.93
9.5	40,964,163	446,604	0.0109	0.9891	83.98
10.5	39,222,627	733,831	0.0187	0.9813	83.07
11.5	36,527,557	302,182	0.0083	0.9917	81.51
12.5	36,206,721	133,968	0.0037	0.9963	80.84
13.5	35,949,021	170,655	0.0047	0.9953	80.54
14.5	32,626,079	75,179	0.0023	0.9977	80.16
15.5	31,347,085	48,042	0.0015	0.9985	79.97
16.5	30,961,285	47,347	0.0015	0.9985	79.85
17.5	30,249,559	39,450	0.0013	0.9987	79.73
18.5	31,000,508	43,021	0.0014	0.9986	79.62
19.5	31,707,739	44,207	0.0014	0.9986	79.51
20.5	31,620,579	43,123	0.0014	0.9986	79.40
21.5	30,422,924	44,040	0.0014	0.9986	79.29
22.5	29,032,918	56,453	0.0019	0.9981	79.18
23.5	28,371,544	62,032	0.0022	0.9978	79.02
24.5	27,227,880	66,280	0.0024	0.9976	78.85
25.5	25,489,493	71,152	0.0028	0.9972	78.66
26.5	23,803,332	67,490	0.0028	0.9972	78.44
27.5	21,707,568	80,294	0.0037	0.9963	78.22
28.5	20,236,190	69,000	0.0034	0.9966	77.93
29.5	19,050,182	84,244	0.0044	0.9956	77.66
30.5	18,292,799	83,297	0.0046	0.9954	77.32
31.5	17,583,706	92,715	0.0053	0.9947	76.97
32.5	16,727,207	101,470	0.0061	0.9939	76.56
33.5	15,570,502	108,617	0.0070	0.9930	76.10
34.5	14,298,495	114,382	0.0080	0.9920	75.57
35.5	13,511,285	123,044	0.0091	0.9909	74.96
36.5	12,758,410	125,723	0.0099	0.9901	74.28
37.5	12,082,508	124,497	0.0103	0.9897	73.55
38.5	11,432,459	115,825	0.0101	0.9899	72.79

METROPOLITAN EDISON COMPANY

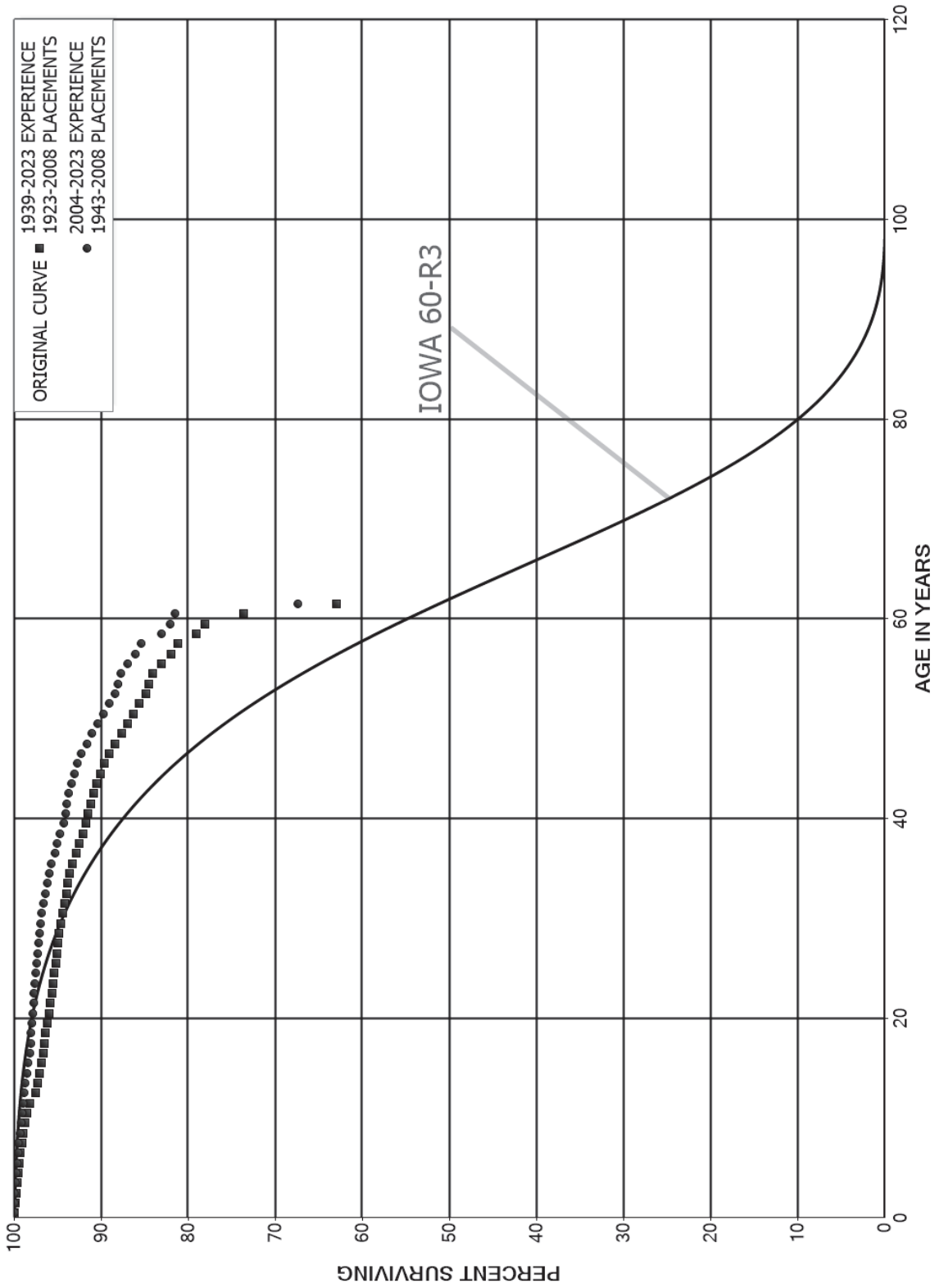
ACCOUNT 369.00 OVERHEAD SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1943-2023 EXPERIENCE BAND 2003-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	10,815,410	108,561	0.0100	0.9900	72.05
40.5	10,156,184	101,519	0.0100	0.9900	71.33
41.5	9,493,446	100,278	0.0106	0.9894	70.62
42.5	8,844,442	101,426	0.0115	0.9885	69.87
43.5	8,196,915	102,561	0.0125	0.9875	69.07
44.5	7,553,696	107,667	0.0143	0.9857	68.20
45.5	6,941,720	109,777	0.0158	0.9842	67.23
46.5	6,428,203	109,406	0.0170	0.9830	66.17
47.5	5,934,409	110,155	0.0186	0.9814	65.04
48.5	5,486,615	102,245	0.0186	0.9814	63.84
49.5	4,965,666	92,669	0.0187	0.9813	62.65
50.5	4,376,389	75,737	0.0173	0.9827	61.48
51.5	3,860,224	53,689	0.0139	0.9861	60.41
52.5	3,387,462	38,519	0.0114	0.9886	59.57
53.5	2,927,017	25,104	0.0086	0.9914	58.90
54.5	2,497,781	18,279	0.0073	0.9927	58.39
55.5	2,100,933	16,523	0.0079	0.9921	57.96
56.5	1,758,024	16,889	0.0096	0.9904	57.51
57.5	1,472,809	13,208	0.0090	0.9910	56.95
58.5	1,246,805	9,010	0.0072	0.9928	56.44
59.5	1,151,325	40,610	0.0353	0.9647	56.04
60.5	959,975	39,998	0.0417	0.9583	54.06
61.5	789,823	11,266	0.0143	0.9857	51.81
62.5	651,126	7,274	0.0112	0.9888	51.07
63.5	522,685	1,939	0.0037	0.9963	50.50
64.5	419,488	1,902	0.0045	0.9955	50.31
65.5	323,788	1,993	0.0062	0.9938	50.08
66.5	239,013	1,827	0.0076	0.9924	49.77
67.5	162,573	1,318	0.0081	0.9919	49.39
68.5	101,596	816	0.0080	0.9920	48.99
69.5	56,448	439	0.0078	0.9922	48.60
70.5	24,139	237	0.0098	0.9902	48.22
71.5	9,580		0.0000	1.0000	47.75
72.5	3,197		0.0000	1.0000	47.75
73.5					47.75

METROPOLITAN EDISON COMPANY
ACCOUNT 369.10 UNDERGROUND SERVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



METROPOLITAN EDISON COMPANY

ACCOUNT 369.10 UNDERGROUND SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1923-2008 EXPERIENCE BAND 1939-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	105,459,146	95,878	0.0009	0.9991	100.00
0.5	106,996,359	91,344	0.0009	0.9991	99.91
1.5	108,947,747	153,585	0.0014	0.9986	99.82
2.5	110,082,805	102,123	0.0009	0.9991	99.68
3.5	110,307,413	127,672	0.0012	0.9988	99.59
4.5	110,134,050	138,959	0.0013	0.9987	99.48
5.5	109,981,812	122,427	0.0011	0.9989	99.35
6.5	109,871,923	143,913	0.0013	0.9987	99.24
7.5	109,707,865	130,389	0.0012	0.9988	99.11
8.5	109,705,688	257,190	0.0023	0.9977	98.99
9.5	109,449,021	224,471	0.0021	0.9979	98.76
10.5	109,375,691	454,271	0.0042	0.9958	98.56
11.5	108,920,938	683,801	0.0063	0.9937	98.15
12.5	108,236,584	221,589	0.0020	0.9980	97.53
13.5	107,681,728	332,856	0.0031	0.9969	97.33
14.5	107,348,615	205,249	0.0019	0.9981	97.03
15.5	104,929,308	208,535	0.0020	0.9980	96.85
16.5	101,999,911	135,574	0.0013	0.9987	96.65
17.5	99,558,564	161,951	0.0016	0.9984	96.52
18.5	99,406,379	213,265	0.0021	0.9979	96.37
19.5	99,177,055	203,319	0.0021	0.9979	96.16
20.5	96,402,738	148,211	0.0015	0.9985	95.96
21.5	90,587,100	151,514	0.0017	0.9983	95.82
22.5	83,821,427	113,013	0.0013	0.9987	95.66
23.5	78,841,278	140,943	0.0018	0.9982	95.53
24.5	72,900,137	121,160	0.0017	0.9983	95.36
25.5	67,204,188	89,222	0.0013	0.9987	95.20
26.5	62,299,607	80,871	0.0013	0.9987	95.07
27.5	56,616,643	88,330	0.0016	0.9984	94.95
28.5	51,713,393	87,412	0.0017	0.9983	94.80
29.5	45,664,610	97,974	0.0021	0.9979	94.64
30.5	40,240,031	100,258	0.0025	0.9975	94.44
31.5	35,135,087	76,156	0.0022	0.9978	94.20
32.5	29,709,023	62,569	0.0021	0.9979	94.00
33.5	23,895,977	57,889	0.0024	0.9976	93.80
34.5	19,093,325	63,047	0.0033	0.9967	93.57
35.5	15,548,065	64,705	0.0042	0.9958	93.26
36.5	13,105,977	48,142	0.0037	0.9963	92.87
37.5	10,998,856	50,179	0.0046	0.9954	92.53
38.5	9,278,885	39,752	0.0043	0.9957	92.11

METROPOLITAN EDISON COMPANY

ACCOUNT 369.10 UNDERGROUND SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1923-2008 EXPERIENCE BAND 1939-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	7,939,331	23,057	0.0029	0.9971	91.72
40.5	7,165,417	23,179	0.0032	0.9968	91.45
41.5	6,501,399	21,464	0.0033	0.9967	91.15
42.5	5,776,987	23,670	0.0041	0.9959	90.85
43.5	5,051,609	25,588	0.0051	0.9949	90.48
44.5	4,247,904	21,705	0.0051	0.9949	90.02
45.5	3,597,300	20,974	0.0058	0.9942	89.56
46.5	3,120,586	23,480	0.0075	0.9925	89.04
47.5	2,649,004	21,025	0.0079	0.9921	88.37
48.5	2,212,374	17,391	0.0079	0.9921	87.67
49.5	1,755,946	13,562	0.0077	0.9923	86.98
50.5	1,303,391	10,332	0.0079	0.9921	86.31
51.5	1,018,026	9,429	0.0093	0.9907	85.62
52.5	823,028	3,673	0.0045	0.9955	84.83
53.5	657,497	3,188	0.0048	0.9952	84.45
54.5	504,243	5,586	0.0111	0.9889	84.04
55.5	348,538	4,766	0.0137	0.9863	83.11
56.5	282,003	2,702	0.0096	0.9904	81.98
57.5	205,506	5,252	0.0256	0.9744	81.19
58.5	140,810	1,826	0.0130	0.9870	79.12
59.5	121,145	6,959	0.0574	0.9426	78.09
60.5	103,755	15,088	0.1454	0.8546	73.60
61.5	60,801	96	0.0016	0.9984	62.90
62.5	52,735		0.0000	1.0000	62.80
63.5	42,287		0.0000	1.0000	62.80
64.5	32,853		0.0000	1.0000	62.80
65.5	26,132		0.0000	1.0000	62.80
66.5	16,848		0.0000	1.0000	62.80
67.5	11,055		0.0000	1.0000	62.80
68.5	6,853		0.0000	1.0000	62.80
69.5	4,024		0.0000	1.0000	62.80
70.5	2,570		0.0000	1.0000	62.80
71.5	1,214		0.0000	1.0000	62.80
72.5	595		0.0000	1.0000	62.80
73.5	234		0.0000	1.0000	62.80
74.5					62.80

METROPOLITAN EDISON COMPANY

ACCOUNT 369.10 UNDERGROUND SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1943-2008 EXPERIENCE BAND 2004-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,890,375		0.0000	1.0000	100.00
0.5	6,111,859		0.0000	1.0000	100.00
1.5	13,745,514	8,194	0.0006	0.9994	100.00
2.5	21,758,110	18,265	0.0008	0.9992	99.94
3.5	26,738,377	28,249	0.0011	0.9989	99.86
4.5	32,566,121	33,781	0.0010	0.9990	99.75
5.5	38,154,906	37,524	0.0010	0.9990	99.65
6.5	42,963,698	41,245	0.0010	0.9990	99.55
7.5	48,595,885	60,012	0.0012	0.9988	99.45
8.5	53,457,436	55,881	0.0010	0.9990	99.33
9.5	59,456,192	81,889	0.0014	0.9986	99.23
10.5	64,799,767	86,934	0.0013	0.9987	99.09
11.5	69,842,741	93,711	0.0013	0.9987	98.96
12.5	75,225,127	111,273	0.0015	0.9985	98.82
13.5	81,022,516	137,382	0.0017	0.9983	98.68
14.5	85,781,912	139,883	0.0016	0.9984	98.51
15.5	87,033,251	115,474	0.0013	0.9987	98.35
16.5	86,669,304	92,151	0.0011	0.9989	98.22
17.5	86,559,171	88,927	0.0010	0.9990	98.12
18.5	88,224,915	82,383	0.0009	0.9991	98.02
19.5	89,506,676	75,145	0.0008	0.9992	97.92
20.5	87,699,324	60,273	0.0007	0.9993	97.84
21.5	82,769,089	53,328	0.0006	0.9994	97.77
22.5	76,896,484	59,404	0.0008	0.9992	97.71
23.5	72,732,425	62,610	0.0009	0.9991	97.64
24.5	67,728,331	77,002	0.0011	0.9989	97.55
25.5	62,792,985	75,402	0.0012	0.9988	97.44
26.5	58,413,088	62,865	0.0011	0.9989	97.32
27.5	53,262,831	65,642	0.0012	0.9988	97.22
28.5	48,825,222	73,886	0.0015	0.9985	97.10
29.5	43,273,027	75,869	0.0018	0.9982	96.95
30.5	38,400,361	87,506	0.0023	0.9977	96.78
31.5	33,624,620	66,616	0.0020	0.9980	96.56
32.5	28,438,196	50,659	0.0018	0.9982	96.37
33.5	22,845,788	49,857	0.0022	0.9978	96.20
34.5	18,244,424	53,576	0.0029	0.9971	95.99
35.5	14,910,513	58,677	0.0039	0.9961	95.71
36.5	12,586,648	38,834	0.0031	0.9969	95.33
37.5	10,594,222	37,973	0.0036	0.9964	95.04
38.5	8,970,836	33,972	0.0038	0.9962	94.70

METROPOLITAN EDISON COMPANY

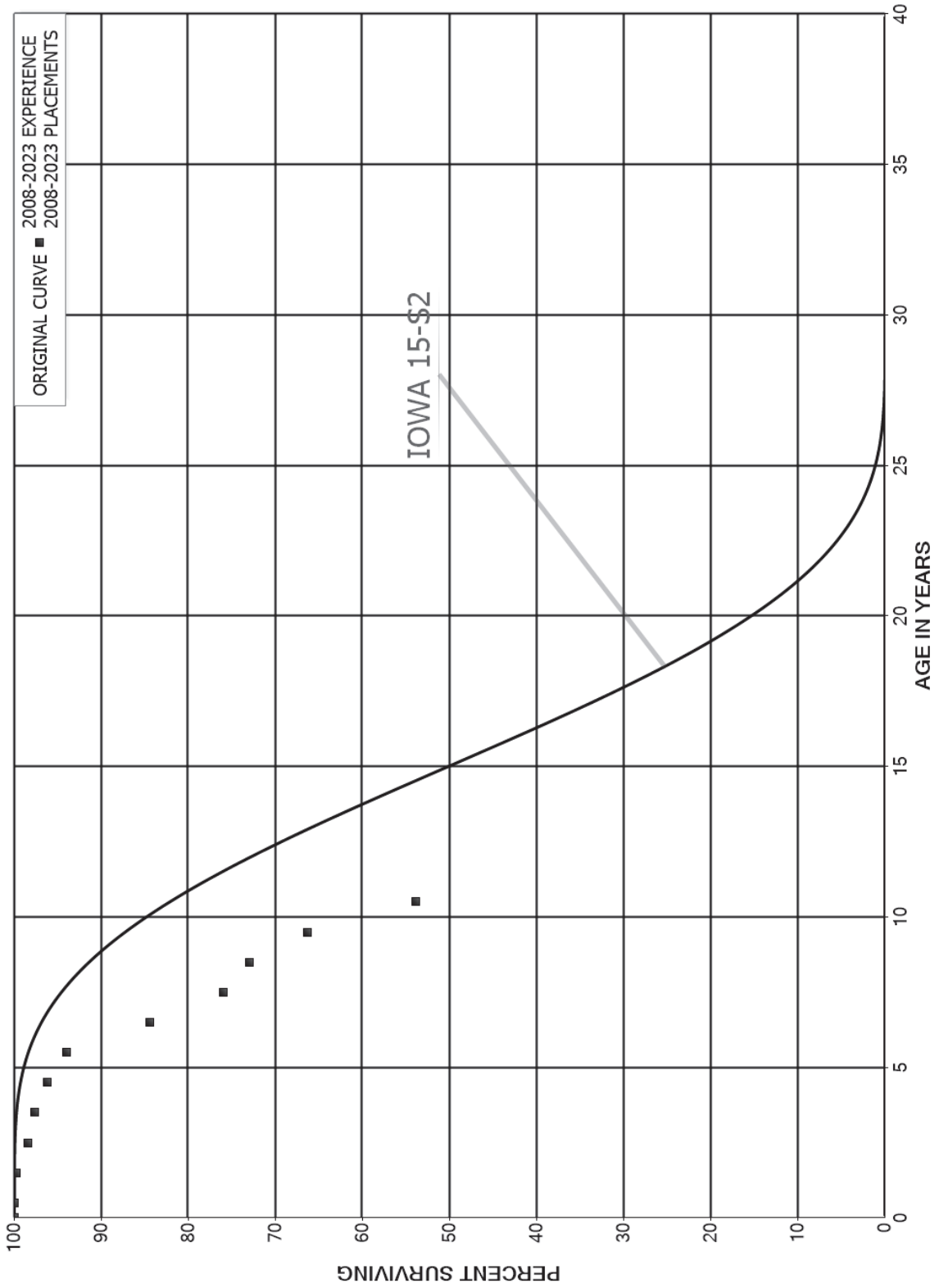
ACCOUNT 369.10 UNDERGROUND SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1943-2008 EXPERIENCE BAND 2004-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	7,658,867	17,661	0.0023	0.9977	94.34
40.5	6,867,862	14,022	0.0020	0.9980	94.12
41.5	6,233,144	14,455	0.0023	0.9977	93.93
42.5	5,531,797	18,110	0.0033	0.9967	93.71
43.5	4,833,597	16,715	0.0035	0.9965	93.40
44.5	4,059,383	17,263	0.0043	0.9957	93.08
45.5	3,423,982	16,136	0.0047	0.9953	92.68
46.5	2,974,544	19,264	0.0065	0.9935	92.25
47.5	2,519,791	16,930	0.0067	0.9933	91.65
48.5	2,102,878	14,981	0.0071	0.9929	91.03
49.5	1,692,916	12,510	0.0074	0.9926	90.39
50.5	1,246,654	8,984	0.0072	0.9928	89.72
51.5	970,320	7,910	0.0082	0.9918	89.07
52.5	779,429	2,430	0.0031	0.9969	88.34
53.5	614,188	2,343	0.0038	0.9962	88.07
54.5	465,805	3,897	0.0084	0.9916	87.73
55.5	315,513	3,283	0.0104	0.9896	87.00
56.5	231,167	1,950	0.0084	0.9916	86.09
57.5	160,646	4,387	0.0273	0.9727	85.37
58.5	98,955	1,215	0.0123	0.9877	83.04
59.5	81,140	539	0.0066	0.9934	82.02
60.5	87,097	15,088	0.1732	0.8268	81.47
61.5	60,801	96	0.0016	0.9984	67.36
62.5	52,735		0.0000	1.0000	67.25
63.5	42,287		0.0000	1.0000	67.25
64.5	32,853		0.0000	1.0000	67.25
65.5	26,132		0.0000	1.0000	67.25
66.5	16,848		0.0000	1.0000	67.25
67.5	11,055		0.0000	1.0000	67.25
68.5	6,853		0.0000	1.0000	67.25
69.5	4,024		0.0000	1.0000	67.25
70.5	2,570		0.0000	1.0000	67.25
71.5	1,214		0.0000	1.0000	67.25
72.5	595		0.0000	1.0000	67.25
73.5	234		0.0000	1.0000	67.25
74.5					67.25

METROPOLITAN EDISON COMPANY
ACCOUNT 370.10 METERS - SMART GRID
ORIGINAL AND SMOOTH SURVIVOR CURVES



METROPOLITAN EDISON COMPANY

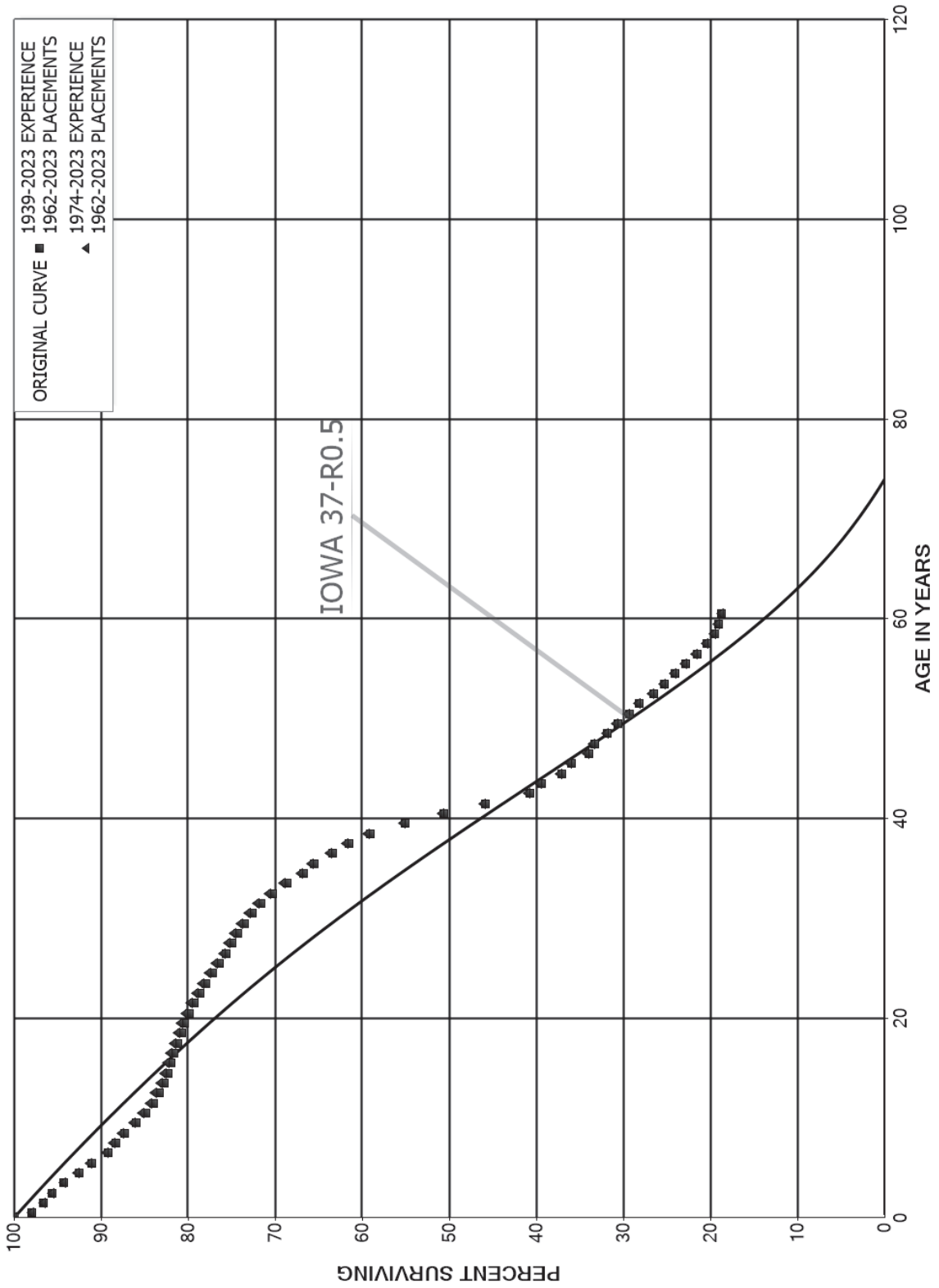
ACCOUNT 370.10 METERS - SMART GRID

ORIGINAL LIFE TABLE

PLACEMENT BAND 2008-2023 EXPERIENCE BAND 2008-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	153,556,366	50,998	0.0003	0.9997	100.00
0.5	146,853,548	408,397	0.0028	0.9972	99.97
1.5	141,082,523	1,908,076	0.0135	0.9865	99.69
2.5	131,816,519	1,020,364	0.0077	0.9923	98.34
3.5	121,807,375	1,817,413	0.0149	0.9851	97.58
4.5	92,370,820	2,081,563	0.0225	0.9775	96.12
5.5	53,915,270	5,502,710	0.1021	0.8979	93.96
6.5	22,017,722	2,201,000	0.1000	0.9000	84.37
7.5	3,032,245	120,338	0.0397	0.9603	75.93
8.5	1,422,047	128,573	0.0904	0.9096	72.92
9.5	1,309,280	246,607	0.1884	0.8116	66.33
10.5	1,003,152	798,767	0.7963	0.2037	53.83
11.5	204,385	57,589	0.2818	0.7182	10.97
12.5	146,752	82,200	0.5601	0.4399	7.88
13.5	64,552	34,792	0.5390	0.4610	3.47
14.5	29,760	15,945	0.5358	0.4642	1.60
15.5					0.74

METROPOLITAN EDISON COMPANY
ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES - DUSK TO DAWN LIGHTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



METROPOLITAN EDISON COMPANY

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES - DUSK TO DAWN LIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1962-2023 EXPERIENCE BAND 1939-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,014,501	99,982	0.0199	0.9801	100.00
0.5	4,876,421	70,087	0.0144	0.9856	98.01
1.5	4,784,503	50,178	0.0105	0.9895	96.60
2.5	4,675,765	66,122	0.0141	0.9859	95.58
3.5	4,625,837	83,361	0.0180	0.9820	94.23
4.5	4,276,264	66,709	0.0156	0.9844	92.53
5.5	4,454,806	92,728	0.0208	0.9792	91.09
6.5	4,421,043	44,095	0.0100	0.9900	89.19
7.5	4,383,461	51,448	0.0117	0.9883	88.31
8.5	4,319,029	67,090	0.0155	0.9845	87.27
9.5	4,241,626	50,788	0.0120	0.9880	85.91
10.5	4,226,472	46,790	0.0111	0.9889	84.88
11.5	4,029,565	29,846	0.0074	0.9926	83.94
12.5	3,880,476	26,416	0.0068	0.9932	83.32
13.5	3,719,950	21,255	0.0057	0.9943	82.76
14.5	3,621,742	15,618	0.0043	0.9957	82.28
15.5	3,514,070	15,774	0.0045	0.9955	81.93
16.5	3,435,822	18,194	0.0053	0.9947	81.56
17.5	3,193,994	14,346	0.0045	0.9955	81.13
18.5	2,988,878	15,161	0.0051	0.9949	80.76
19.5	2,706,378	16,646	0.0062	0.9938	80.35
20.5	2,627,166	17,442	0.0066	0.9934	79.86
21.5	2,579,752	23,154	0.0090	0.9910	79.33
22.5	2,498,099	20,602	0.0082	0.9918	78.62
23.5	2,427,566	23,349	0.0096	0.9904	77.97
24.5	2,348,198	23,722	0.0101	0.9899	77.22
25.5	2,036,961	22,912	0.0112	0.9888	76.44
26.5	1,925,741	15,591	0.0081	0.9919	75.58
27.5	1,772,779	16,081	0.0091	0.9909	74.97
28.5	1,611,189	17,123	0.0106	0.9894	74.29
29.5	1,461,922	17,357	0.0119	0.9881	73.50
30.5	1,094,836	14,933	0.0136	0.9864	72.63
31.5	871,349	16,413	0.0188	0.9812	71.64
32.5	682,617	15,731	0.0230	0.9770	70.29
33.5	531,928	15,139	0.0285	0.9715	68.67
34.5	471,419	8,520	0.0181	0.9819	66.71
35.5	446,286	14,336	0.0321	0.9679	65.51
36.5	420,255	12,627	0.0300	0.9700	63.40
37.5	393,907	15,731	0.0399	0.9601	61.50
38.5	360,616	24,512	0.0680	0.9320	59.04

METROPOLITAN EDISON COMPANY

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES - DUSK TO DAWN LIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1962-2023 EXPERIENCE BAND 1939-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	323,920	26,084	0.0805	0.9195	55.03
40.5	286,997	27,163	0.0946	0.9054	50.60
41.5	249,055	27,701	0.1112	0.8888	45.81
42.5	208,373	6,662	0.0320	0.9680	40.71
43.5	192,454	11,286	0.0586	0.9414	39.41
44.5	174,157	5,494	0.0315	0.9685	37.10
45.5	164,258	8,863	0.0540	0.9460	35.93
46.5	151,518	3,228	0.0213	0.9787	33.99
47.5	145,407	6,393	0.0440	0.9560	33.27
48.5	136,472	5,114	0.0375	0.9625	31.80
49.5	125,701	5,255	0.0418	0.9582	30.61
50.5	113,342	4,570	0.0403	0.9597	29.33
51.5	103,666	5,895	0.0569	0.9431	28.15
52.5	97,771	4,776	0.0488	0.9512	26.55
53.5	92,995	4,417	0.0475	0.9525	25.25
54.5	88,579	4,582	0.0517	0.9483	24.05
55.5	83,996	4,630	0.0551	0.9449	22.81
56.5	79,366	4,263	0.0537	0.9463	21.55
57.5	66,979	3,097	0.0462	0.9538	20.39
58.5	49,124	1,076	0.0219	0.9781	19.45
59.5	36,573	676	0.0185	0.9815	19.02
60.5	10,414	211	0.0203	0.9797	18.67
61.5					18.29

METROPOLITAN EDISON COMPANY

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES - DUSK TO DAWN LIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1962-2023 EXPERIENCE BAND 1974-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,978,817	99,636	0.0200	0.9800	100.00
0.5	4,876,421	69,592	0.0143	0.9857	98.00
1.5	4,784,503	48,050	0.0100	0.9900	96.60
2.5	4,675,765	63,576	0.0136	0.9864	95.63
3.5	4,625,837	80,838	0.0175	0.9825	94.33
4.5	4,276,264	64,744	0.0151	0.9849	92.68
5.5	4,454,806	90,758	0.0204	0.9796	91.28
6.5	4,421,043	42,019	0.0095	0.9905	89.42
7.5	4,383,461	48,257	0.0110	0.9890	88.57
8.5	4,319,029	63,946	0.0148	0.9852	87.59
9.5	4,241,626	47,505	0.0112	0.9888	86.30
10.5	4,226,472	45,166	0.0107	0.9893	85.33
11.5	4,029,565	29,846	0.0074	0.9926	84.42
12.5	3,880,476	26,416	0.0068	0.9932	83.79
13.5	3,719,950	21,255	0.0057	0.9943	83.22
14.5	3,621,742	15,618	0.0043	0.9957	82.75
15.5	3,514,070	15,774	0.0045	0.9955	82.39
16.5	3,435,822	18,194	0.0053	0.9947	82.02
17.5	3,193,994	14,346	0.0045	0.9955	81.59
18.5	2,988,878	15,161	0.0051	0.9949	81.22
19.5	2,706,378	16,646	0.0062	0.9938	80.81
20.5	2,627,166	17,442	0.0066	0.9934	80.31
21.5	2,579,752	23,154	0.0090	0.9910	79.78
22.5	2,498,099	20,602	0.0082	0.9918	79.06
23.5	2,427,566	23,349	0.0096	0.9904	78.41
24.5	2,348,198	23,722	0.0101	0.9899	77.66
25.5	2,036,961	22,912	0.0112	0.9888	76.87
26.5	1,925,741	15,591	0.0081	0.9919	76.01
27.5	1,772,779	16,081	0.0091	0.9909	75.39
28.5	1,611,189	17,123	0.0106	0.9894	74.71
29.5	1,461,922	17,357	0.0119	0.9881	73.91
30.5	1,094,836	14,933	0.0136	0.9864	73.04
31.5	871,349	16,413	0.0188	0.9812	72.04
32.5	682,617	15,731	0.0230	0.9770	70.68
33.5	531,928	15,139	0.0285	0.9715	69.05
34.5	471,419	8,520	0.0181	0.9819	67.09
35.5	446,286	14,336	0.0321	0.9679	65.88
36.5	420,255	12,627	0.0300	0.9700	63.76
37.5	393,907	15,731	0.0399	0.9601	61.84
38.5	360,616	24,512	0.0680	0.9320	59.37

METROPOLITAN EDISON COMPANY

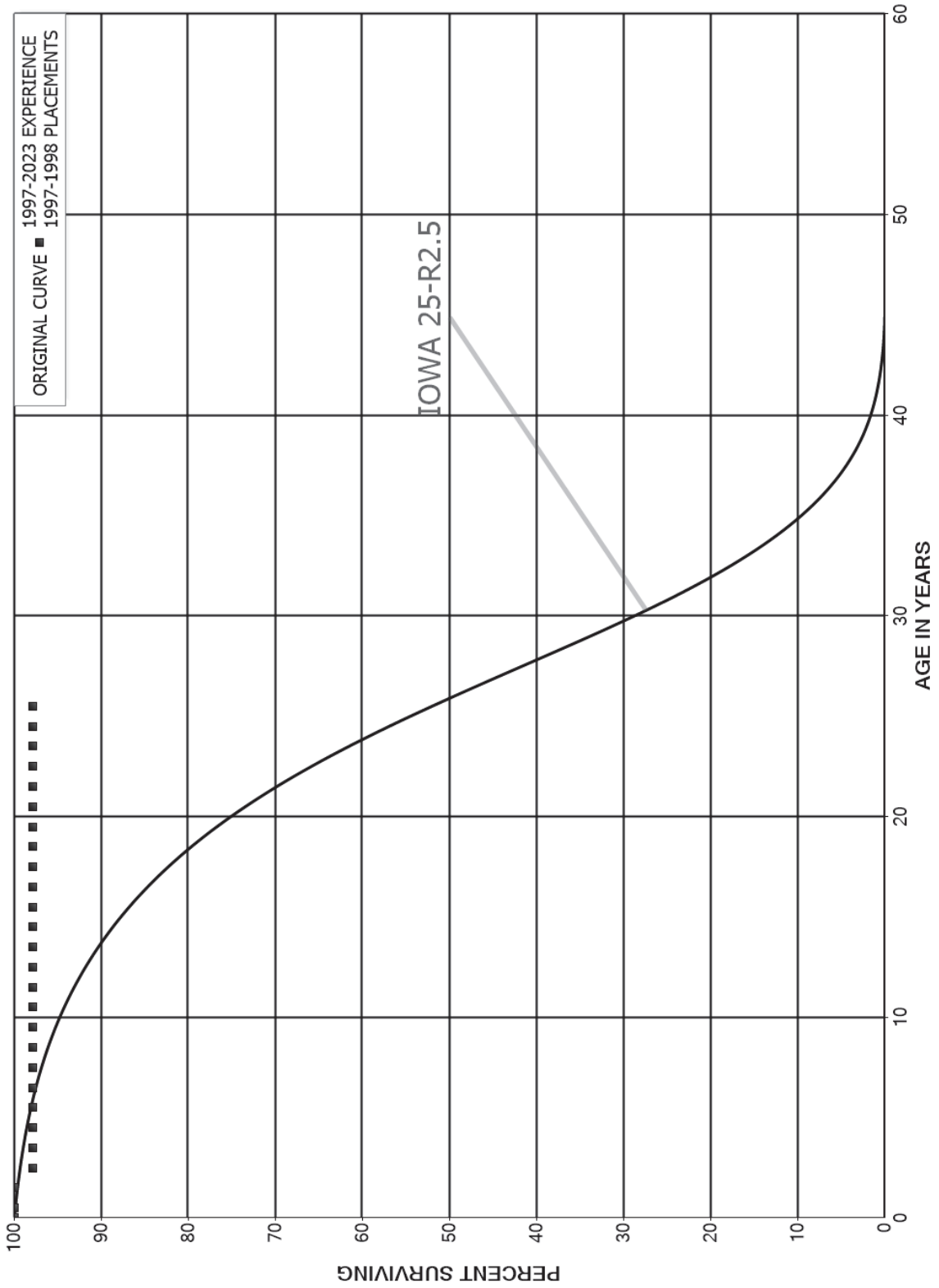
ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES - DUSK TO DAWN LIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1962-2023 EXPERIENCE BAND 1974-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	323,920	26,084	0.0805	0.9195	55.34
40.5	286,997	27,163	0.0946	0.9054	50.88
41.5	249,055	27,701	0.1112	0.8888	46.07
42.5	208,373	6,662	0.0320	0.9680	40.94
43.5	192,454	11,286	0.0586	0.9414	39.63
44.5	174,157	5,494	0.0315	0.9685	37.31
45.5	164,258	8,863	0.0540	0.9460	36.13
46.5	151,518	3,228	0.0213	0.9787	34.18
47.5	145,407	6,393	0.0440	0.9560	33.45
48.5	136,472	5,114	0.0375	0.9625	31.98
49.5	125,701	5,255	0.0418	0.9582	30.79
50.5	113,342	4,570	0.0403	0.9597	29.50
51.5	103,666	5,895	0.0569	0.9431	28.31
52.5	97,771	4,776	0.0488	0.9512	26.70
53.5	92,995	4,417	0.0475	0.9525	25.39
54.5	88,579	4,582	0.0517	0.9483	24.19
55.5	83,996	4,630	0.0551	0.9449	22.94
56.5	79,366	4,263	0.0537	0.9463	21.67
57.5	66,979	3,097	0.0462	0.9538	20.51
58.5	49,124	1,076	0.0219	0.9781	19.56
59.5	36,573	676	0.0185	0.9815	19.13
60.5	10,414	211	0.0203	0.9797	18.78
61.5					18.40

METROPOLITAN EDISON COMPANY
ACCOUNT 371.21 INSTALLATIONS ON CUSTOMERS' PREMISES - METER SOCKET DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



METROPOLITAN EDISON COMPANY

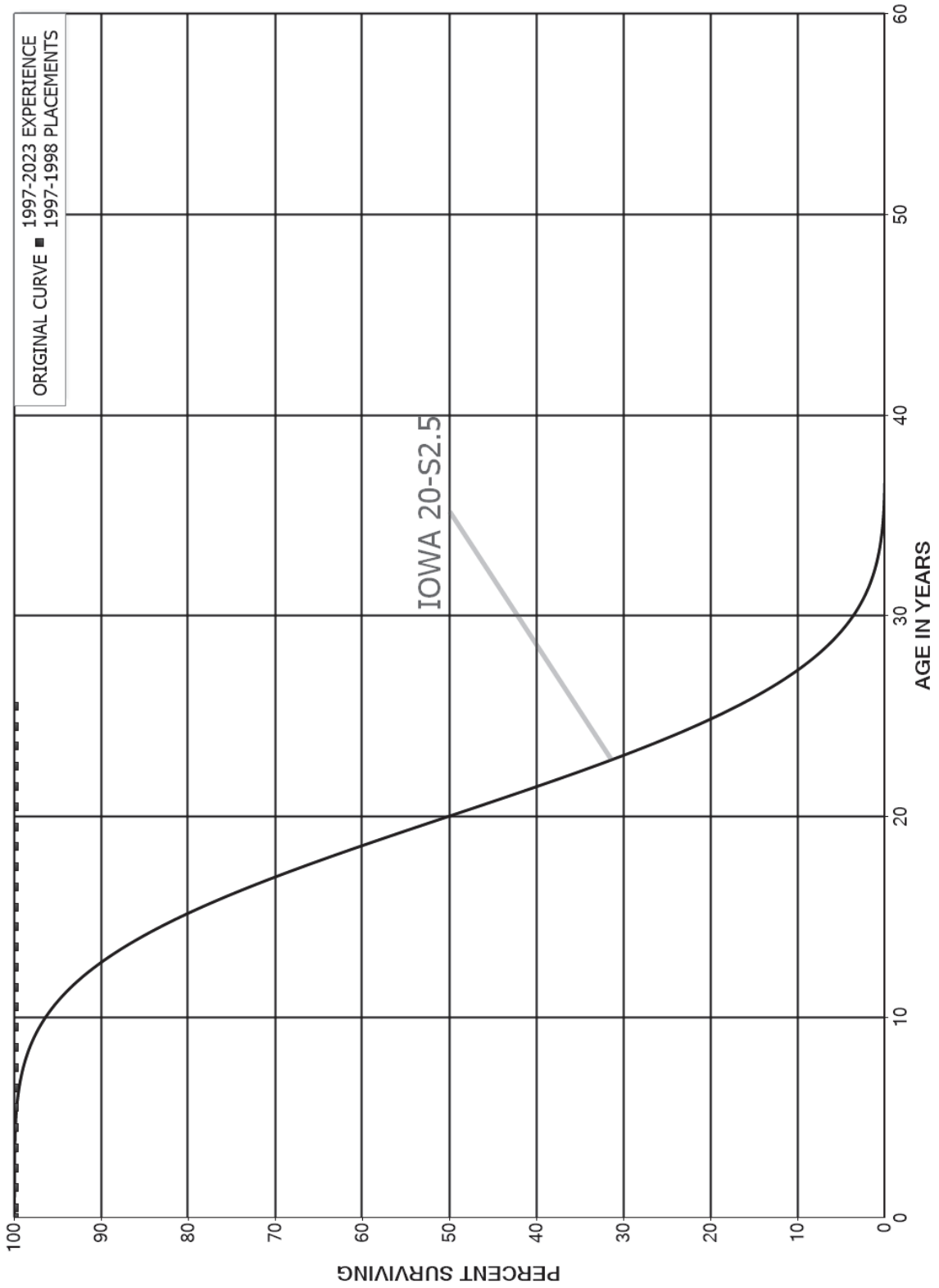
ACCOUNT 371.21 INSTALLATIONS ON CUSTOMERS' PREMISES - METER SOCKET DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1997-1998 EXPERIENCE BAND 1997-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	421,293		0.0000	1.0000	100.00
0.5	421,293		0.0000	1.0000	100.00
1.5	421,293	9,085	0.0216	0.9784	100.00
2.5	412,208		0.0000	1.0000	97.84
3.5	412,208		0.0000	1.0000	97.84
4.5	412,208		0.0000	1.0000	97.84
5.5	412,208		0.0000	1.0000	97.84
6.5	412,208		0.0000	1.0000	97.84
7.5	412,208		0.0000	1.0000	97.84
8.5	412,208		0.0000	1.0000	97.84
9.5	412,208		0.0000	1.0000	97.84
10.5	412,208		0.0000	1.0000	97.84
11.5	412,208		0.0000	1.0000	97.84
12.5	412,208		0.0000	1.0000	97.84
13.5	412,208		0.0000	1.0000	97.84
14.5	412,208		0.0000	1.0000	97.84
15.5	412,208		0.0000	1.0000	97.84
16.5	412,208		0.0000	1.0000	97.84
17.5	412,208		0.0000	1.0000	97.84
18.5	412,208		0.0000	1.0000	97.84
19.5	412,208		0.0000	1.0000	97.84
20.5	412,208		0.0000	1.0000	97.84
21.5	412,208		0.0000	1.0000	97.84
22.5	412,208		0.0000	1.0000	97.84
23.5	412,208		0.0000	1.0000	97.84
24.5	412,208		0.0000	1.0000	97.84
25.5	403,402		0.0000	1.0000	97.84
26.5					97.84

METROPOLITAN EDISON COMPANY
ACCOUNT 371.23 INSTALLATIONS ON CUSTOMERS' PREMISES - SURGE SUPRESSION
ORIGINAL AND SMOOTH SURVIVOR CURVES



METROPOLITAN EDISON COMPANY

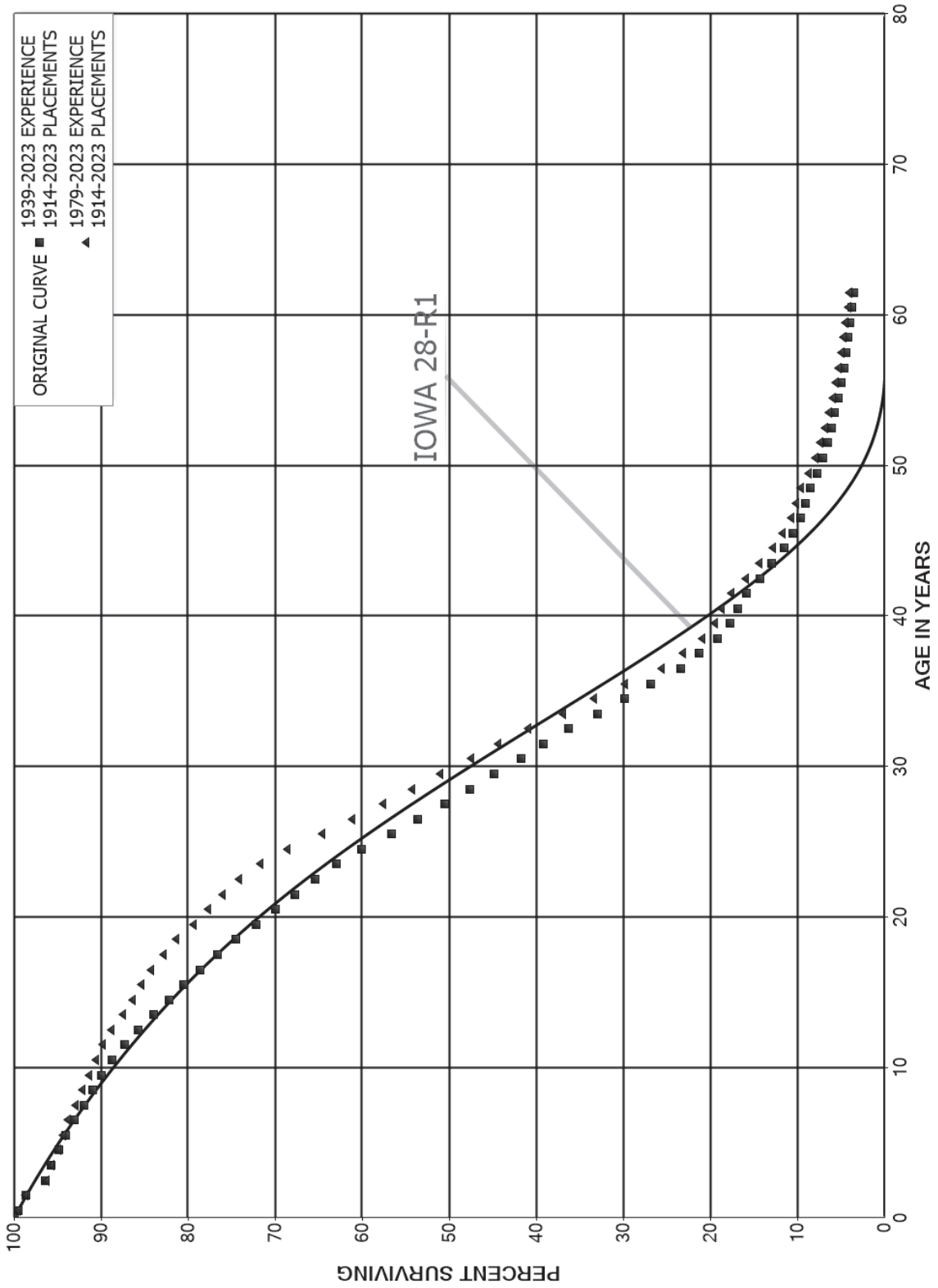
ACCOUNT 371.23 INSTALLATIONS ON CUSTOMERS' PREMISES - SURGE SUPRESSION

ORIGINAL LIFE TABLE

PLACEMENT BAND 1997-1998 EXPERIENCE BAND 1997-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	276,708		0.0000	1.0000	100.00
0.5	276,708		0.0000	1.0000	100.00
1.5	276,708		0.0000	1.0000	100.00
2.5	276,708		0.0000	1.0000	100.00
3.5	276,708		0.0000	1.0000	100.00
4.5	276,708		0.0000	1.0000	100.00
5.5	276,708		0.0000	1.0000	100.00
6.5	276,708		0.0000	1.0000	100.00
7.5	276,708		0.0000	1.0000	100.00
8.5	276,708		0.0000	1.0000	100.00
9.5	276,708		0.0000	1.0000	100.00
10.5	276,708		0.0000	1.0000	100.00
11.5	276,708		0.0000	1.0000	100.00
12.5	276,708		0.0000	1.0000	100.00
13.5	276,708		0.0000	1.0000	100.00
14.5	276,708		0.0000	1.0000	100.00
15.5	276,708		0.0000	1.0000	100.00
16.5	276,708		0.0000	1.0000	100.00
17.5	276,708		0.0000	1.0000	100.00
18.5	276,708		0.0000	1.0000	100.00
19.5	276,708		0.0000	1.0000	100.00
20.5	276,708		0.0000	1.0000	100.00
21.5	276,708		0.0000	1.0000	100.00
22.5	276,708		0.0000	1.0000	100.00
23.5	276,708		0.0000	1.0000	100.00
24.5	276,708		0.0000	1.0000	100.00
25.5	255,519		0.0000	1.0000	100.00
26.5					100.00

METROPOLITAN EDISON COMPANY
ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS
ORIGINAL AND SMOOTH SURVIVOR CURVES



METROPOLITAN EDISON COMPANY

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1914-2023 EXPERIENCE BAND 1939-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	29,212,881	150,352	0.0051	0.9949	100.00
0.5	27,973,536	254,454	0.0091	0.9909	99.49
1.5	27,187,322	588,332	0.0216	0.9784	98.58
2.5	26,151,699	184,382	0.0071	0.9929	96.45
3.5	25,039,782	241,818	0.0097	0.9903	95.77
4.5	23,856,270	188,998	0.0079	0.9921	94.84
5.5	23,547,806	244,354	0.0104	0.9896	94.09
6.5	22,606,555	279,340	0.0124	0.9876	93.11
7.5	21,777,858	243,977	0.0112	0.9888	91.96
8.5	20,914,584	231,265	0.0111	0.9889	90.93
9.5	20,305,471	280,459	0.0138	0.9862	89.93
10.5	19,236,466	311,102	0.0162	0.9838	88.69
11.5	18,306,562	323,369	0.0177	0.9823	87.25
12.5	17,091,646	357,653	0.0209	0.9791	85.71
13.5	16,292,055	337,851	0.0207	0.9793	83.92
14.5	15,499,638	313,835	0.0202	0.9798	82.18
15.5	14,787,358	352,048	0.0238	0.9762	80.51
16.5	14,140,829	360,024	0.0255	0.9745	78.60
17.5	13,099,064	354,167	0.0270	0.9730	76.60
18.5	12,284,394	392,967	0.0320	0.9680	74.52
19.5	11,324,155	348,452	0.0308	0.9692	72.14
20.5	10,679,048	327,797	0.0307	0.9693	69.92
21.5	10,080,998	359,785	0.0357	0.9643	67.77
22.5	9,248,586	342,558	0.0370	0.9630	65.36
23.5	8,457,361	385,052	0.0455	0.9545	62.93
24.5	7,485,932	428,839	0.0573	0.9427	60.07
25.5	6,868,275	360,858	0.0525	0.9475	56.63
26.5	6,415,097	371,136	0.0579	0.9421	53.65
27.5	5,971,331	346,560	0.0580	0.9420	50.55
28.5	5,570,606	324,175	0.0582	0.9418	47.62
29.5	5,137,901	353,647	0.0688	0.9312	44.84
30.5	4,681,424	292,048	0.0624	0.9376	41.76
31.5	4,328,846	321,658	0.0743	0.9257	39.15
32.5	3,985,083	366,891	0.0921	0.9079	36.24
33.5	3,595,702	331,660	0.0922	0.9078	32.91
34.5	3,248,764	326,740	0.1006	0.8994	29.87
35.5	2,913,403	376,018	0.1291	0.8709	26.87
36.5	2,536,677	234,723	0.0925	0.9075	23.40
37.5	2,282,201	219,307	0.0961	0.9039	21.23
38.5	2,059,272	158,978	0.0772	0.9228	19.19

METROPOLITAN EDISON COMPANY

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2023 EXPERIENCE BAND 1939-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,896,597	89,870	0.0474	0.9526	17.71
40.5	1,802,897	111,301	0.0617	0.9383	16.87
41.5	1,687,526	161,615	0.0958	0.9042	15.83
42.5	1,520,691	148,647	0.0977	0.9023	14.31
43.5	1,363,151	144,057	0.1057	0.8943	12.92
44.5	1,213,731	111,213	0.0916	0.9084	11.55
45.5	1,096,426	88,779	0.0810	0.9190	10.49
46.5	996,706	61,419	0.0616	0.9384	9.64
47.5	928,191	56,880	0.0613	0.9387	9.05
48.5	865,192	76,864	0.0888	0.9112	8.49
49.5	771,693	64,655	0.0838	0.9162	7.74
50.5	652,196	50,156	0.0769	0.9231	7.09
51.5	570,672	42,369	0.0742	0.9258	6.55
52.5	497,088	28,246	0.0568	0.9432	6.06
53.5	441,553	32,169	0.0729	0.9271	5.72
54.5	360,549	20,807	0.0577	0.9423	5.30
55.5	340,160	22,772	0.0669	0.9331	4.99
56.5	361,207	19,768	0.0547	0.9453	4.66
57.5	331,255	13,460	0.0406	0.9594	4.40
58.5	259,516	16,267	0.0627	0.9373	4.22
59.5	226,918	15,385	0.0678	0.9322	3.96
60.5	200,533	7,501	0.0374	0.9626	3.69
61.5	152,558	4,910	0.0322	0.9678	3.55
62.5	129,712	4,397	0.0339	0.9661	3.44
63.5	100,083	2,993	0.0299	0.9701	3.32
64.5	95,005	3,649	0.0384	0.9616	3.22
65.5	85,894	897	0.0104	0.9896	3.10
66.5	84,830	5,336	0.0629	0.9371	3.07
67.5	77,617	22,020	0.2837	0.7163	2.87
68.5	53,481	2,379	0.0445	0.9555	2.06
69.5	44,971	545	0.0121	0.9879	1.97
70.5	39,779	529	0.0133	0.9867	1.94
71.5	36,536	1,928	0.0528	0.9472	1.92
72.5	34,033	1,851	0.0544	0.9456	1.82
73.5	32,182	4,759	0.1479	0.8521	1.72
74.5	27,424	4,307	0.1571	0.8429	1.46
75.5	23,115		0.0000	1.0000	1.23
76.5	22,971	183	0.0080	0.9920	1.23
77.5	22,649		0.0000	1.0000	1.22
78.5	22,649	342	0.0151	0.9849	1.22
79.5	20,836		0.0000	1.0000	1.21
80.5					1.21

METROPOLITAN EDISON COMPANY

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1914-2023 EXPERIENCE BAND 1979-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	21,001,951	109,469	0.0052	0.9948	100.00
0.5	20,150,983	163,889	0.0081	0.9919	99.48
1.5	19,497,400	502,519	0.0258	0.9742	98.67
2.5	18,533,098	108,087	0.0058	0.9942	96.13
3.5	17,707,511	132,456	0.0075	0.9925	95.57
4.5	16,803,561	96,387	0.0057	0.9943	94.85
5.5	16,783,193	108,198	0.0064	0.9936	94.31
6.5	16,147,388	142,801	0.0088	0.9912	93.70
7.5	15,513,089	137,485	0.0089	0.9911	92.87
8.5	15,018,287	124,648	0.0083	0.9917	92.05
9.5	14,692,946	132,353	0.0090	0.9910	91.28
10.5	14,154,662	114,648	0.0081	0.9919	90.46
11.5	13,748,052	159,257	0.0116	0.9884	89.73
12.5	12,841,733	189,697	0.0148	0.9852	88.69
13.5	12,332,021	147,886	0.0120	0.9880	87.38
14.5	11,904,055	151,226	0.0127	0.9873	86.33
15.5	11,456,994	149,237	0.0130	0.9870	85.23
16.5	11,151,462	185,934	0.0167	0.9833	84.12
17.5	10,472,124	185,815	0.0177	0.9823	82.72
18.5	9,954,890	235,914	0.0237	0.9763	81.25
19.5	9,263,125	196,893	0.0213	0.9787	79.33
20.5	8,841,422	185,909	0.0210	0.9790	77.64
21.5	8,496,051	217,819	0.0256	0.9744	76.01
22.5	7,906,980	265,024	0.0335	0.9665	74.06
23.5	7,293,147	314,386	0.0431	0.9569	71.58
24.5	6,468,947	377,881	0.0584	0.9416	68.49
25.5	5,975,648	314,048	0.0526	0.9474	64.49
26.5	5,662,525	330,245	0.0583	0.9417	61.10
27.5	5,329,110	310,601	0.0583	0.9417	57.54
28.5	4,993,636	297,568	0.0596	0.9404	54.19
29.5	4,613,143	321,888	0.0698	0.9302	50.96
30.5	4,222,149	272,993	0.0647	0.9353	47.40
31.5	3,895,404	303,859	0.0780	0.9220	44.34
32.5	3,575,649	350,834	0.0981	0.9019	40.88
33.5	3,202,836	313,250	0.0978	0.9022	36.87
34.5	2,874,513	306,119	0.1065	0.8935	33.26
35.5	2,560,216	360,933	0.1410	0.8590	29.72
36.5	2,199,153	212,160	0.0965	0.9035	25.53
37.5	1,983,815	195,696	0.0986	0.9014	23.07
38.5	1,800,635	122,311	0.0679	0.9321	20.79

METROPOLITAN EDISON COMPANY

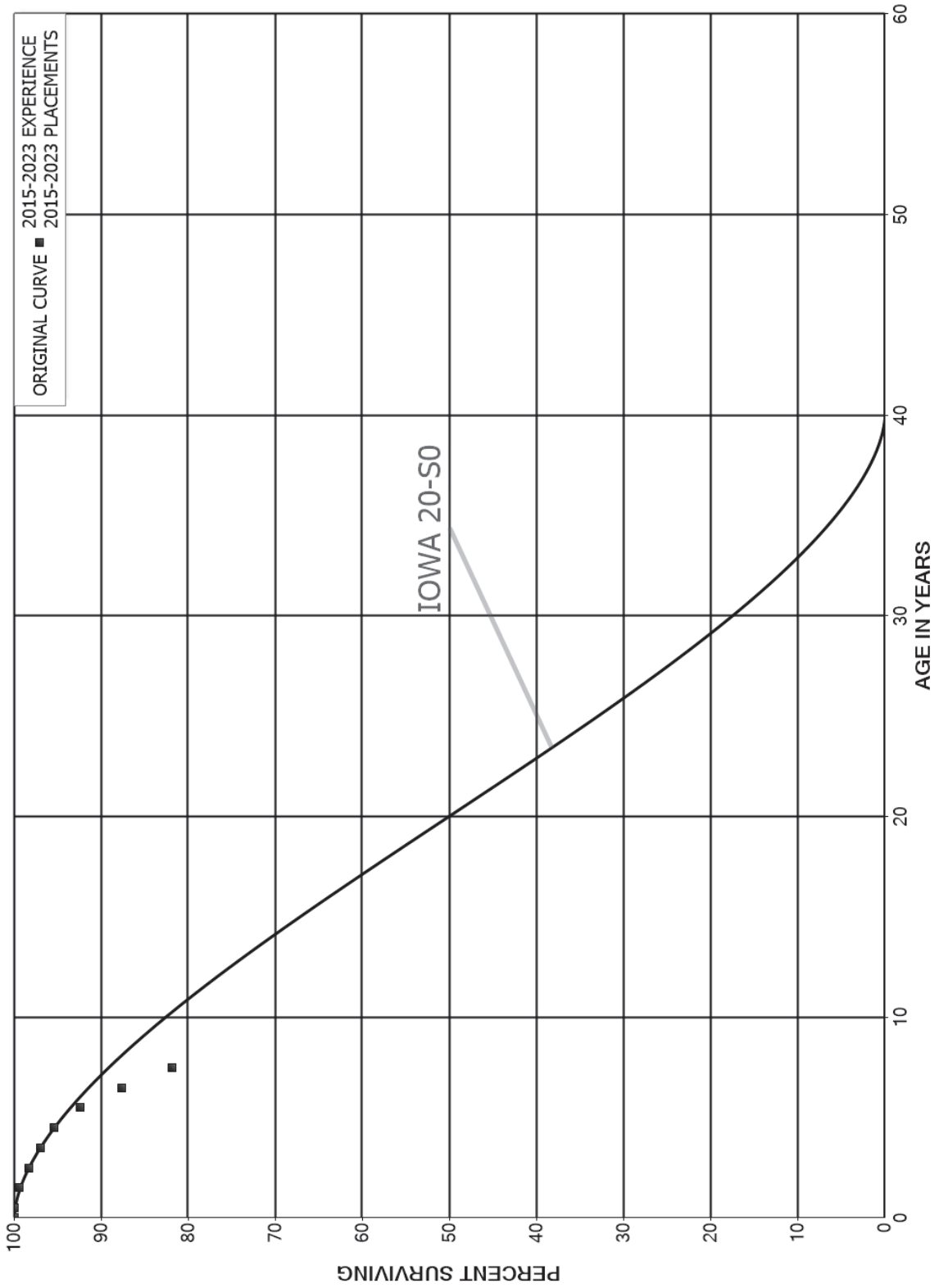
ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2023 EXPERIENCE BAND 1979-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,679,430	63,850	0.0380	0.9620	19.38
40.5	1,615,159	97,421	0.0603	0.9397	18.64
41.5	1,528,693	151,407	0.0990	0.9010	17.52
42.5	1,372,679	129,871	0.0946	0.9054	15.78
43.5	1,233,969	134,840	0.1093	0.8907	14.29
44.5	1,093,766	96,543	0.0883	0.9117	12.73
45.5	991,431	80,790	0.0815	0.9185	11.60
46.5	911,272	49,886	0.0547	0.9453	10.66
47.5	863,042	52,224	0.0605	0.9395	10.08
48.5	847,418	76,227	0.0900	0.9100	9.47
49.5	756,530	64,428	0.0852	0.9148	8.61
50.5	637,279	50,135	0.0787	0.9213	7.88
51.5	555,775	41,394	0.0745	0.9255	7.26
52.5	483,282	27,964	0.0579	0.9421	6.72
53.5	428,995	32,146	0.0749	0.9251	6.33
54.5	348,015	20,540	0.0590	0.9410	5.86
55.5	330,295	22,653	0.0686	0.9314	5.51
56.5	352,500	19,756	0.0560	0.9440	5.13
57.5	322,561	12,537	0.0389	0.9611	4.85
58.5	251,745	15,930	0.0633	0.9367	4.66
59.5	219,482	14,699	0.0670	0.9330	4.36
60.5	193,786	5,574	0.0288	0.9712	4.07
61.5	147,883	4,899	0.0331	0.9669	3.95
62.5	125,049	3,537	0.0283	0.9717	3.82
63.5	95,488	2,993	0.0313	0.9687	3.71
64.5	95,005	3,649	0.0384	0.9616	3.60
65.5	85,894	897	0.0104	0.9896	3.46
66.5	84,830	5,336	0.0629	0.9371	3.42
67.5	77,617	22,020	0.2837	0.7163	3.21
68.5	53,481	2,379	0.0445	0.9555	2.30
69.5	44,971	545	0.0121	0.9879	2.20
70.5	39,779	529	0.0133	0.9867	2.17
71.5	36,536	1,928	0.0528	0.9472	2.14
72.5	34,033	1,851	0.0544	0.9456	2.03
73.5	32,182	4,759	0.1479	0.8521	1.92
74.5	27,424	4,307	0.1571	0.8429	1.63
75.5	23,115		0.0000	1.0000	1.38
76.5	22,971	183	0.0080	0.9920	1.38
77.5	22,649		0.0000	1.0000	1.37
78.5	22,649	342	0.0151	0.9849	1.37
79.5	20,836		0.0000	1.0000	1.35
80.5					1.35

METROPOLITAN EDISON COMPANY
ACCOUNT 373.30 STREET LIGHTING AND SIGNAL SYSTEMS - LED
ORIGINAL AND SMOOTH SURVIVOR CURVES



METROPOLITAN EDISON COMPANY

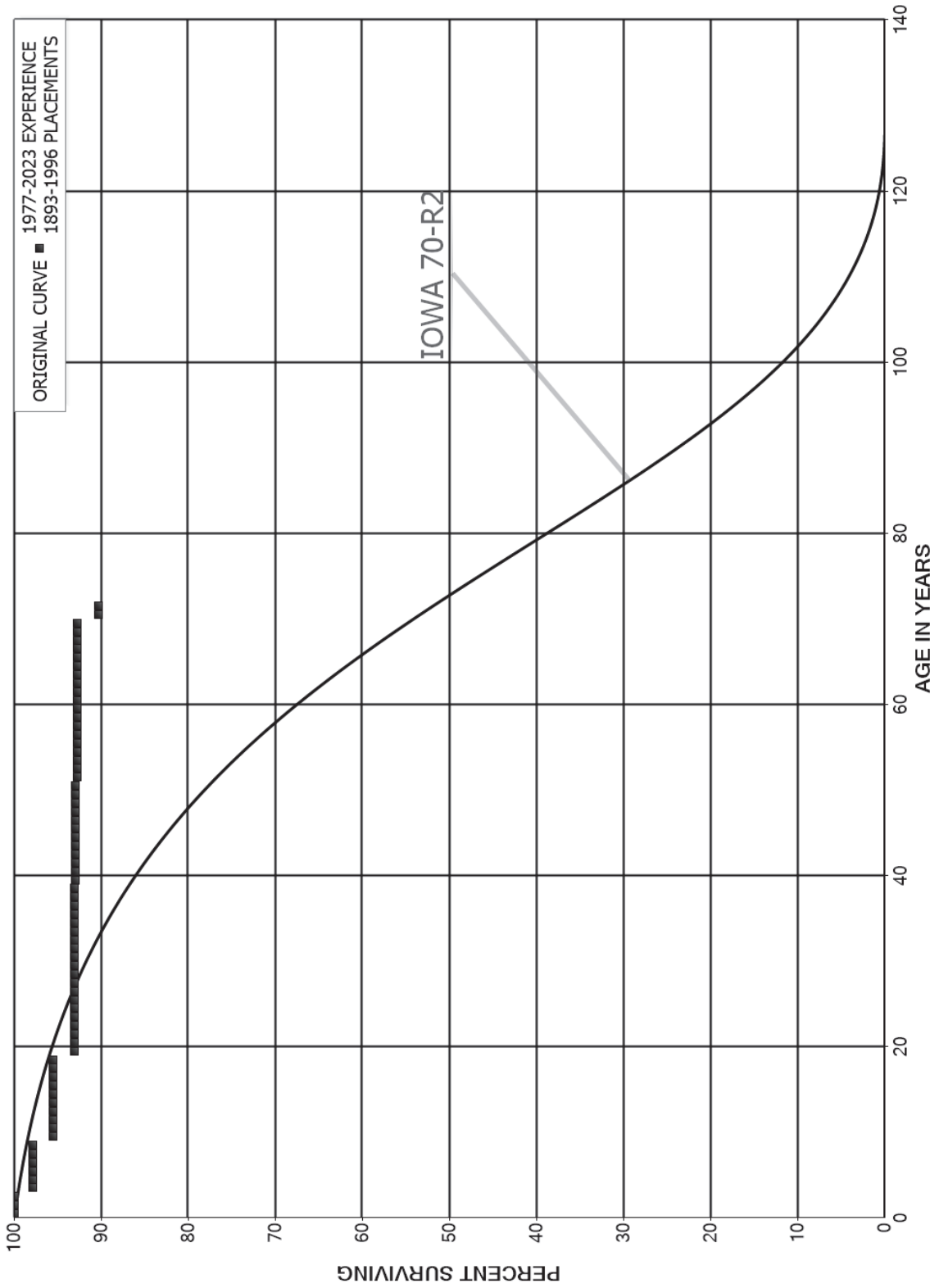
ACCOUNT 373.30 STREET LIGHTING AND SIGNAL SYSTEMS - LED

ORIGINAL LIFE TABLE

PLACEMENT BAND 2015-2023 EXPERIENCE BAND 2015-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,629,695	1,475	0.0004	0.9996	100.00
0.5	2,906,590	15,706	0.0054	0.9946	99.96
1.5	2,768,089	32,486	0.0117	0.9883	99.42
2.5	2,340,148	30,683	0.0131	0.9869	98.25
3.5	1,796,136	29,789	0.0166	0.9834	96.96
4.5	1,431,218	44,721	0.0312	0.9688	95.36
5.5	765,632	39,162	0.0512	0.9488	92.38
6.5	152,916	10,238	0.0670	0.9330	87.65
7.5	1,002		0.0000	1.0000	81.78
8.5					81.78

METROPOLITAN EDISON COMPANY
ACCOUNT 389.20 LAND RIGHTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



METROPOLITAN EDISON COMPANY

ACCOUNT 389.20 LAND RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1893-1996 EXPERIENCE BAND 1977-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	558,260		0.0000	1.0000	100.00
0.5	558,260		0.0000	1.0000	100.00
1.5	469,756		0.0000	1.0000	100.00
2.5	469,756	10,414	0.0222	0.9778	100.00
3.5	498,687		0.0000	1.0000	97.78
4.5	456,676		0.0000	1.0000	97.78
5.5	221,088		0.0000	1.0000	97.78
6.5	221,088		0.0000	1.0000	97.78
7.5	106,160		0.0000	1.0000	97.78
8.5	346,460	8,106	0.0234	0.9766	97.78
9.5	368,688		0.0000	1.0000	95.50
10.5	390,712		0.0000	1.0000	95.50
11.5	390,712		0.0000	1.0000	95.50
12.5	526,033		0.0000	1.0000	95.50
13.5	515,849		0.0000	1.0000	95.50
14.5	606,213		0.0000	1.0000	95.50
15.5	612,199		0.0000	1.0000	95.50
16.5	612,199		0.0000	1.0000	95.50
17.5	595,712		0.0000	1.0000	95.50
18.5	573,011	14,519	0.0253	0.9747	95.50
19.5	560,236		0.0000	1.0000	93.08
20.5	555,019		0.0000	1.0000	93.08
21.5	534,832		0.0000	1.0000	93.08
22.5	537,082		0.0000	1.0000	93.08
23.5	608,468		0.0000	1.0000	93.08
24.5	608,468		0.0000	1.0000	93.08
25.5	589,661		0.0000	1.0000	93.08
26.5	456,396		0.0000	1.0000	93.08
27.5	426,132		0.0000	1.0000	93.08
28.5	401,439		0.0000	1.0000	93.08
29.5	400,448		0.0000	1.0000	93.08
30.5	237,728		0.0000	1.0000	93.08
31.5	237,017		0.0000	1.0000	93.08
32.5	137,210		0.0000	1.0000	93.08
33.5	141,739		0.0000	1.0000	93.08
34.5	139,648		0.0000	1.0000	93.08
35.5	125,461		0.0000	1.0000	93.08
36.5	125,461		0.0000	1.0000	93.08
37.5	123,262		0.0000	1.0000	93.08
38.5	125,225	129	0.0010	0.9990	93.08

METROPOLITAN EDISON COMPANY

ACCOUNT 389.20 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1893-1996 EXPERIENCE BAND 1977-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	128,091		0.0000	1.0000	92.98
40.5	124,184		0.0000	1.0000	92.98
41.5	39,843		0.0000	1.0000	92.98
42.5	40,500		0.0000	1.0000	92.98
43.5	40,500		0.0000	1.0000	92.98
44.5	17,379		0.0000	1.0000	92.98
45.5	17,379		0.0000	1.0000	92.98
46.5	17,851		0.0000	1.0000	92.98
47.5	18,350		0.0000	1.0000	92.98
48.5	18,350		0.0000	1.0000	92.98
49.5	18,350		0.0000	1.0000	92.98
50.5	19,890	57	0.0029	0.9971	92.98
51.5	48,375		0.0000	1.0000	92.71
52.5	48,381		0.0000	1.0000	92.71
53.5	48,381		0.0000	1.0000	92.71
54.5	48,380		0.0000	1.0000	92.71
55.5	49,661		0.0000	1.0000	92.71
56.5	57,848		0.0000	1.0000	92.71
57.5	64,018		0.0000	1.0000	92.71
58.5	69,318		0.0000	1.0000	92.71
59.5	68,428		0.0000	1.0000	92.71
60.5	67,377		0.0000	1.0000	92.71
61.5	65,888		0.0000	1.0000	92.71
62.5	65,176		0.0000	1.0000	92.71
63.5	65,176		0.0000	1.0000	92.71
64.5	65,176		0.0000	1.0000	92.71
65.5	65,176		0.0000	1.0000	92.71
66.5	60,164		0.0000	1.0000	92.71
67.5	62,059		0.0000	1.0000	92.71
68.5	62,053		0.0000	1.0000	92.71
69.5	26,459	696	0.0263	0.9737	92.71
70.5	23,763		0.0000	1.0000	90.27
71.5	15,576		0.0000	1.0000	90.27
72.5	15,576		0.0000	1.0000	90.27
73.5	15,760		0.0000	1.0000	90.27
74.5	15,288		0.0000	1.0000	90.27
75.5	17,671		0.0000	1.0000	90.27
76.5	17,671		0.0000	1.0000	90.27
77.5	18,421		0.0000	1.0000	90.27
78.5	18,421		0.0000	1.0000	90.27

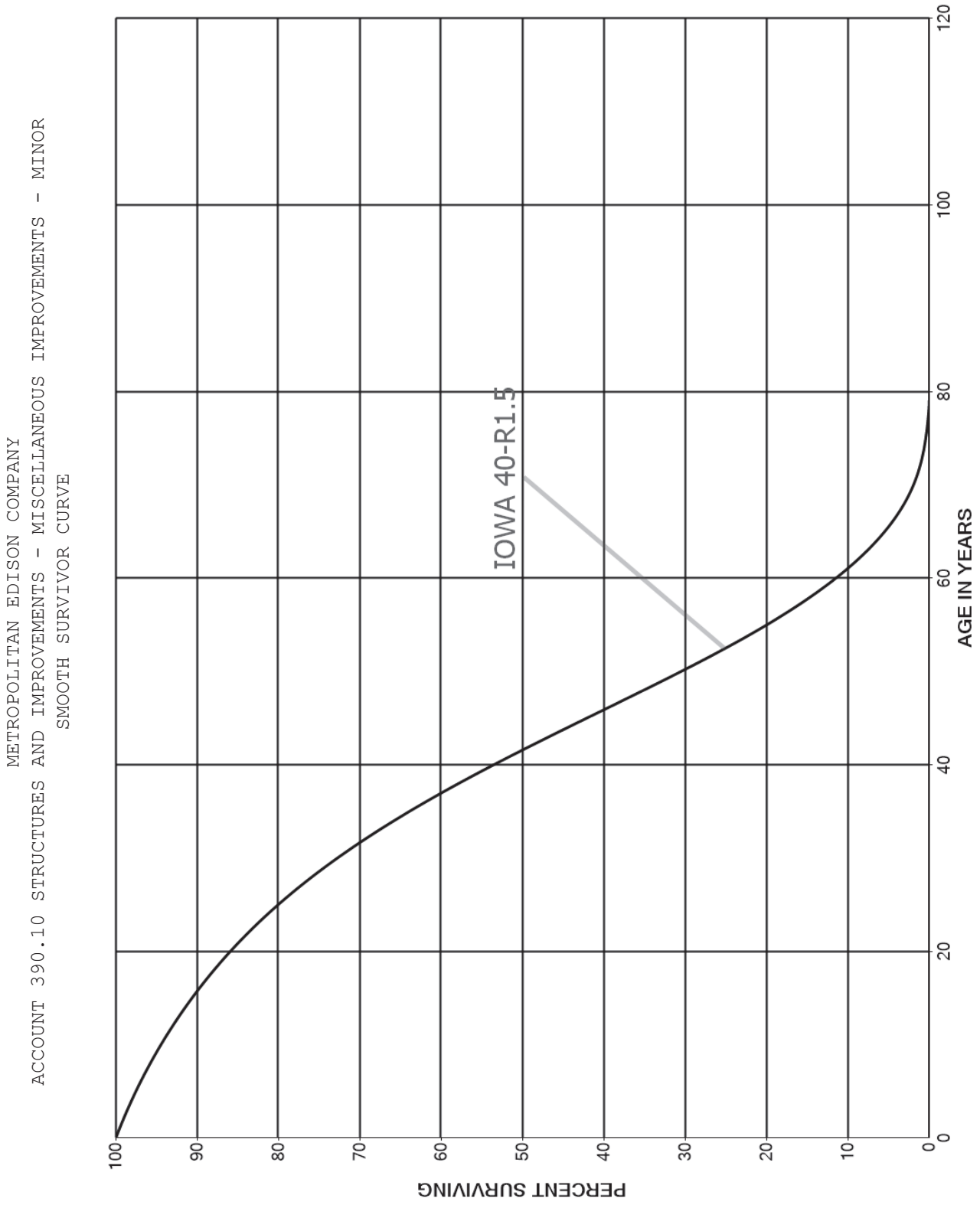
METROPOLITAN EDISON COMPANY

ACCOUNT 389.20 LAND RIGHTS

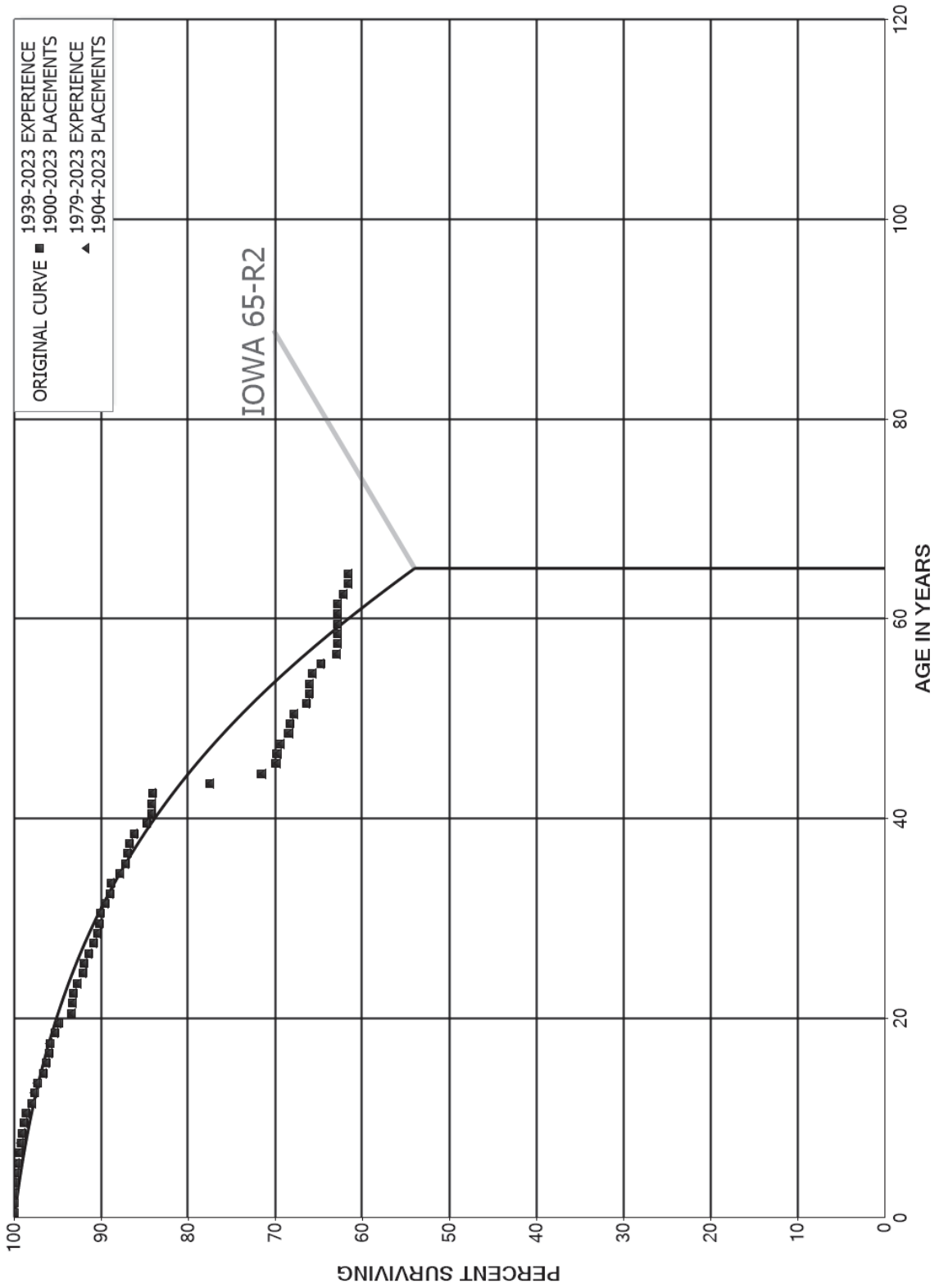
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1893-1996 EXPERIENCE BAND 1977-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	19,346		0.0000	1.0000	90.27
80.5	19,346		0.0000	1.0000	90.27
81.5	8,046		0.0000	1.0000	90.27
82.5	3,996		0.0000	1.0000	90.27
83.5	3,996		0.0000	1.0000	90.27
84.5	3,446		0.0000	1.0000	90.27
85.5	3,446		0.0000	1.0000	90.27
86.5	3,446		0.0000	1.0000	90.27
87.5	3,446		0.0000	1.0000	90.27
88.5	3,446		0.0000	1.0000	90.27
89.5	3,446		0.0000	1.0000	90.27
90.5	3,446		0.0000	1.0000	90.27
91.5	4,572		0.0000	1.0000	90.27
92.5	4,572		0.0000	1.0000	90.27
93.5	375		0.0000	1.0000	90.27
94.5	375		0.0000	1.0000	90.27
95.5	375		0.0000	1.0000	90.27
96.5					90.27


METROPOLITAN EDISON COMPANY
ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS - MISCELLANEOUS IMPROVEMENTS - MINOR
SMOOTH SURVIVOR CURVE
IOWA 40-R1.5
PERCENT SURVIVING
100
90
80
70
60
50
40
30
20
10
0
AGE IN YEARS
0
20
40
60
80
100
120

METROPOLITAN EDISON COMPANY
ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



METROPOLITAN EDISON COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2023 EXPERIENCE BAND 1939-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	141,268,353	24	0.0000	1.0000	100.00
0.5	130,325,001	6,537	0.0001	0.9999	100.00
1.5	129,490,088	82,644	0.0006	0.9994	99.99
2.5	127,978,977	27,434	0.0002	0.9998	99.93
3.5	123,843,711	176,215	0.0014	0.9986	99.91
4.5	114,632,504	114,400	0.0010	0.9990	99.77
5.5	111,036,263	359,549	0.0032	0.9968	99.67
6.5	108,304,765	135,558	0.0013	0.9987	99.35
7.5	102,337,809	147,909	0.0014	0.9986	99.22
8.5	100,521,759	207,036	0.0021	0.9979	99.08
9.5	98,812,076	249,959	0.0025	0.9975	98.87
10.5	95,981,244	609,244	0.0063	0.9937	98.62
11.5	93,487,692	319,530	0.0034	0.9966	98.00
12.5	89,610,326	302,643	0.0034	0.9966	97.66
13.5	88,701,847	623,129	0.0070	0.9930	97.33
14.5	86,809,085	309,048	0.0036	0.9964	96.65
15.5	85,074,883	314,346	0.0037	0.9963	96.30
16.5	82,953,606	75,880	0.0009	0.9991	95.95
17.5	81,971,283	526,271	0.0064	0.9936	95.86
18.5	79,887,594	303,729	0.0038	0.9962	95.25
19.5	76,930,188	1,242,555	0.0162	0.9838	94.88
20.5	75,151,565	91,884	0.0012	0.9988	93.35
21.5	74,550,902	58,949	0.0008	0.9992	93.24
22.5	73,510,286	373,404	0.0051	0.9949	93.16
23.5	72,081,951	473,590	0.0066	0.9934	92.69
24.5	71,170,071	115,439	0.0016	0.9984	92.08
25.5	68,124,690	364,006	0.0053	0.9947	91.93
26.5	66,717,374	434,737	0.0065	0.9935	91.44
27.5	63,368,157	298,070	0.0047	0.9953	90.84
28.5	59,069,493	131,111	0.0022	0.9978	90.42
29.5	53,823,295	98,442	0.0018	0.9982	90.22
30.5	48,227,114	307,669	0.0064	0.9936	90.05
31.5	47,023,392	258,371	0.0055	0.9945	89.48
32.5	33,096,762	39,180	0.0012	0.9988	88.99
33.5	27,072,078	333,459	0.0123	0.9877	88.88
34.5	24,102,029	156,496	0.0065	0.9935	87.79
35.5	21,952,623	73,351	0.0033	0.9967	87.22
36.5	15,501,969	38,519	0.0025	0.9975	86.92
37.5	14,983,762	97,055	0.0065	0.9935	86.71
38.5	14,514,219	235,515	0.0162	0.9838	86.15

METROPOLITAN EDISON COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2023 EXPERIENCE BAND 1939-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	13,464,027	90,547	0.0067	0.9933	84.75
40.5	12,960,509	4,699	0.0004	0.9996	84.18
41.5	12,773,967	9,950	0.0008	0.9992	84.15
42.5	12,748,079	994,664	0.0780	0.9220	84.08
43.5	11,552,912	881,775	0.0763	0.9237	77.52
44.5	10,464,908	240,175	0.0230	0.9770	71.61
45.5	9,284,225	16,124	0.0017	0.9983	69.96
46.5	9,196,594	50,225	0.0055	0.9945	69.84
47.5	9,122,639	127,808	0.0140	0.9860	69.46
48.5	8,955,137	23,598	0.0026	0.9974	68.49
49.5	8,865,874	61,180	0.0069	0.9931	68.31
50.5	8,368,578	172,020	0.0206	0.9794	67.83
51.5	7,790,785	41,582	0.0053	0.9947	66.44
52.5	7,700,052	6,974	0.0009	0.9991	66.08
53.5	7,591,692	40,782	0.0054	0.9946	66.02
54.5	7,182,633	98,675	0.0137	0.9863	65.67
55.5	6,685,642	193,516	0.0289	0.9711	64.77
56.5	5,208,552	1,675	0.0003	0.9997	62.89
57.5	4,653,338		0.0000	1.0000	62.87
58.5	2,989,945	556	0.0002	0.9998	62.87
59.5	2,967,152	1,400	0.0005	0.9995	62.86
60.5	1,781,123		0.0000	1.0000	62.83
61.5	1,775,574	17,373	0.0098	0.9902	62.83
62.5	1,751,007	16,825	0.0096	0.9904	62.22
63.5	1,729,441		0.0000	1.0000	61.62
64.5	1,720,808	2,995	0.0017	0.9983	61.62
65.5	1,699,674	16,750	0.0099	0.9901	61.51
66.5	1,677,029	7,371	0.0044	0.9956	60.91
67.5	1,642,319	35,615	0.0217	0.9783	60.64
68.5	1,542,557	174,122	0.1129	0.8871	59.32
69.5	319,213		0.0000	1.0000	52.63
70.5	302,003		0.0000	1.0000	52.63
71.5	302,036		0.0000	1.0000	52.63
72.5	294,627		0.0000	1.0000	52.63
73.5	294,627	224	0.0008	0.9992	52.63
74.5	293,851	2	0.0000	1.0000	52.59
75.5	293,564		0.0000	1.0000	52.59
76.5	286,789	331	0.0012	0.9988	52.59
77.5	284,038	1,242	0.0044	0.9956	52.53
78.5	282,370		0.0000	1.0000	52.30

METROPOLITAN EDISON COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2023 EXPERIENCE BAND 1939-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	230,002	60	0.0003	0.9997	52.30
80.5	229,429		0.0000	1.0000	52.28
81.5	229,429	2,083	0.0091	0.9909	52.28
82.5	227,312		0.0000	1.0000	51.81
83.5	227,312		0.0000	1.0000	51.81
84.5	227,014		0.0000	1.0000	51.81
85.5	227,014		0.0000	1.0000	51.81
86.5	226,663		0.0000	1.0000	51.81
87.5	226,353		0.0000	1.0000	51.81
88.5	226,353		0.0000	1.0000	51.81
89.5	226,353		0.0000	1.0000	51.81
90.5	226,353		0.0000	1.0000	51.81
91.5	226,353		0.0000	1.0000	51.81
92.5	226,353		0.0000	1.0000	51.81
93.5	225,946		0.0000	1.0000	51.81
94.5	225,931	840	0.0037	0.9963	51.81
95.5	128,633		0.0000	1.0000	51.62
96.5	126,456		0.0000	1.0000	51.62
97.5	126,143		0.0000	1.0000	51.62
98.5	122,715		0.0000	1.0000	51.62
99.5	122,715		0.0000	1.0000	51.62
100.5	42,621		0.0000	1.0000	51.62
101.5	38,454		0.0000	1.0000	51.62
102.5	26,383		0.0000	1.0000	51.62
103.5	26,383		0.0000	1.0000	51.62
104.5	24,918		0.0000	1.0000	51.62
105.5	24,918		0.0000	1.0000	51.62
106.5	24,449		0.0000	1.0000	51.62
107.5	24,449		0.0000	1.0000	51.62
108.5	24,449		0.0000	1.0000	51.62
109.5	24,449		0.0000	1.0000	51.62
110.5	24,449		0.0000	1.0000	51.62
111.5	24,449		0.0000	1.0000	51.62
112.5	24,449		0.0000	1.0000	51.62
113.5	24,449	15,762	0.6447	0.3553	51.62
114.5	8,687		0.0000	1.0000	18.34
115.5	8,246		0.0000	1.0000	18.34
116.5	8,246		0.0000	1.0000	18.34
117.5	8,246		0.0000	1.0000	18.34
118.5	8,246		0.0000	1.0000	18.34
119.5					18.34

METROPOLITAN EDISON COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1904-2023 EXPERIENCE BAND 1979-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	122,312,614		0.0000	1.0000	100.00
0.5	112,467,660	3,303	0.0000	1.0000	100.00
1.5	111,674,170	79,615	0.0007	0.9993	100.00
2.5	110,256,045	19,118	0.0002	0.9998	99.93
3.5	106,262,091	170,903	0.0016	0.9984	99.91
4.5	97,877,566	97,394	0.0010	0.9990	99.75
5.5	95,032,854	335,229	0.0035	0.9965	99.65
6.5	92,863,912	122,176	0.0013	0.9987	99.30
7.5	86,967,228	142,664	0.0016	0.9984	99.17
8.5	85,377,983	200,845	0.0024	0.9976	99.00
9.5	84,463,396	235,506	0.0028	0.9972	98.77
10.5	82,300,505	600,654	0.0073	0.9927	98.50
11.5	81,909,040	147,304	0.0018	0.9982	97.78
12.5	79,257,502	246,264	0.0031	0.9969	97.60
13.5	81,320,002	620,535	0.0076	0.9924	97.30
14.5	79,535,638	302,112	0.0038	0.9962	96.55
15.5	79,791,483	253,995	0.0032	0.9968	96.19
16.5	77,748,023	71,955	0.0009	0.9991	95.88
17.5	76,779,836	502,708	0.0065	0.9935	95.79
18.5	74,722,878	297,072	0.0040	0.9960	95.17
19.5	71,809,354	1,226,979	0.0171	0.9829	94.79
20.5	70,053,300	55,499	0.0008	0.9992	93.17
21.5	69,536,747	56,767	0.0008	0.9992	93.09
22.5	68,519,331	371,288	0.0054	0.9946	93.02
23.5	67,206,446	399,956	0.0060	0.9940	92.51
24.5	69,445,357	113,099	0.0016	0.9984	91.96
25.5	67,749,959	363,359	0.0054	0.9946	91.81
26.5	66,359,026	434,634	0.0065	0.9935	91.32
27.5	63,014,878	296,438	0.0047	0.9953	90.72
28.5	58,713,185	130,216	0.0022	0.9978	90.30
29.5	53,448,529	98,164	0.0018	0.9982	90.10
30.5	47,875,958	296,709	0.0062	0.9938	89.93
31.5	46,691,983	258,317	0.0055	0.9945	89.37
32.5	32,768,295	38,842	0.0012	0.9988	88.88
33.5	26,729,077	333,293	0.0125	0.9875	88.77
34.5	23,784,070	154,709	0.0065	0.9935	87.67
35.5	21,650,510	72,337	0.0033	0.9967	87.10
36.5	15,203,142	36,520	0.0024	0.9976	86.81
37.5	14,687,016	97,041	0.0066	0.9934	86.60
38.5	14,216,535	234,299	0.0165	0.9835	86.02

METROPOLITAN EDISON COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2023 EXPERIENCE BAND 1979-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	13,168,012	90,011	0.0068	0.9932	84.61
40.5	12,769,214	4,475	0.0004	0.9996	84.03
41.5	12,583,246	9,929	0.0008	0.9992	84.00
42.5	12,557,689	994,664	0.0792	0.9208	83.93
43.5	11,362,900	879,293	0.0774	0.9226	77.28
44.5	10,277,378	240,175	0.0234	0.9766	71.30
45.5	9,096,695	16,124	0.0018	0.9982	69.64
46.5	9,008,622	50,225	0.0056	0.9944	69.51
47.5	8,934,748	127,808	0.0143	0.9857	69.13
48.5	8,767,654	66	0.0000	1.0000	68.14
49.5	8,706,338	60,493	0.0069	0.9931	68.14
50.5	8,291,209	171,814	0.0207	0.9793	67.66
51.5	7,712,720	41,582	0.0054	0.9946	66.26
52.5	7,623,037	6,974	0.0009	0.9991	65.90
53.5	7,518,865	40,451	0.0054	0.9946	65.84
54.5	7,031,154	98,675	0.0140	0.9860	65.49
55.5	6,618,765	193,501	0.0292	0.9708	64.57
56.5	5,147,663	1,675	0.0003	0.9997	62.68
57.5	4,605,402		0.0000	1.0000	62.66
58.5	2,956,066	556	0.0002	0.9998	62.66
59.5	2,934,797	1,400	0.0005	0.9995	62.65
60.5	1,748,769		0.0000	1.0000	62.62
61.5	1,743,707	17,373	0.0100	0.9900	62.62
62.5	1,719,141	16,825	0.0098	0.9902	62.00
63.5	1,697,574		0.0000	1.0000	61.39
64.5	1,688,942	2,995	0.0018	0.9982	61.39
65.5	1,667,807	16,750	0.0100	0.9900	61.28
66.5	1,645,162	7,258	0.0044	0.9956	60.67
67.5	1,610,566	35,615	0.0221	0.9779	60.40
68.5	1,510,804	168,249	0.1114	0.8886	59.06
69.5	293,924		0.0000	1.0000	52.49
70.5	277,154		0.0000	1.0000	52.49
71.5	277,188		0.0000	1.0000	52.49
72.5	269,779		0.0000	1.0000	52.49
73.5	269,779	224	0.0008	0.9992	52.49
74.5	293,851	2	0.0000	1.0000	52.44
75.5	293,564		0.0000	1.0000	52.44
76.5	286,789	331	0.0012	0.9988	52.44
77.5	284,038	1,242	0.0044	0.9956	52.38
78.5	282,370		0.0000	1.0000	52.15

METROPOLITAN EDISON COMPANY

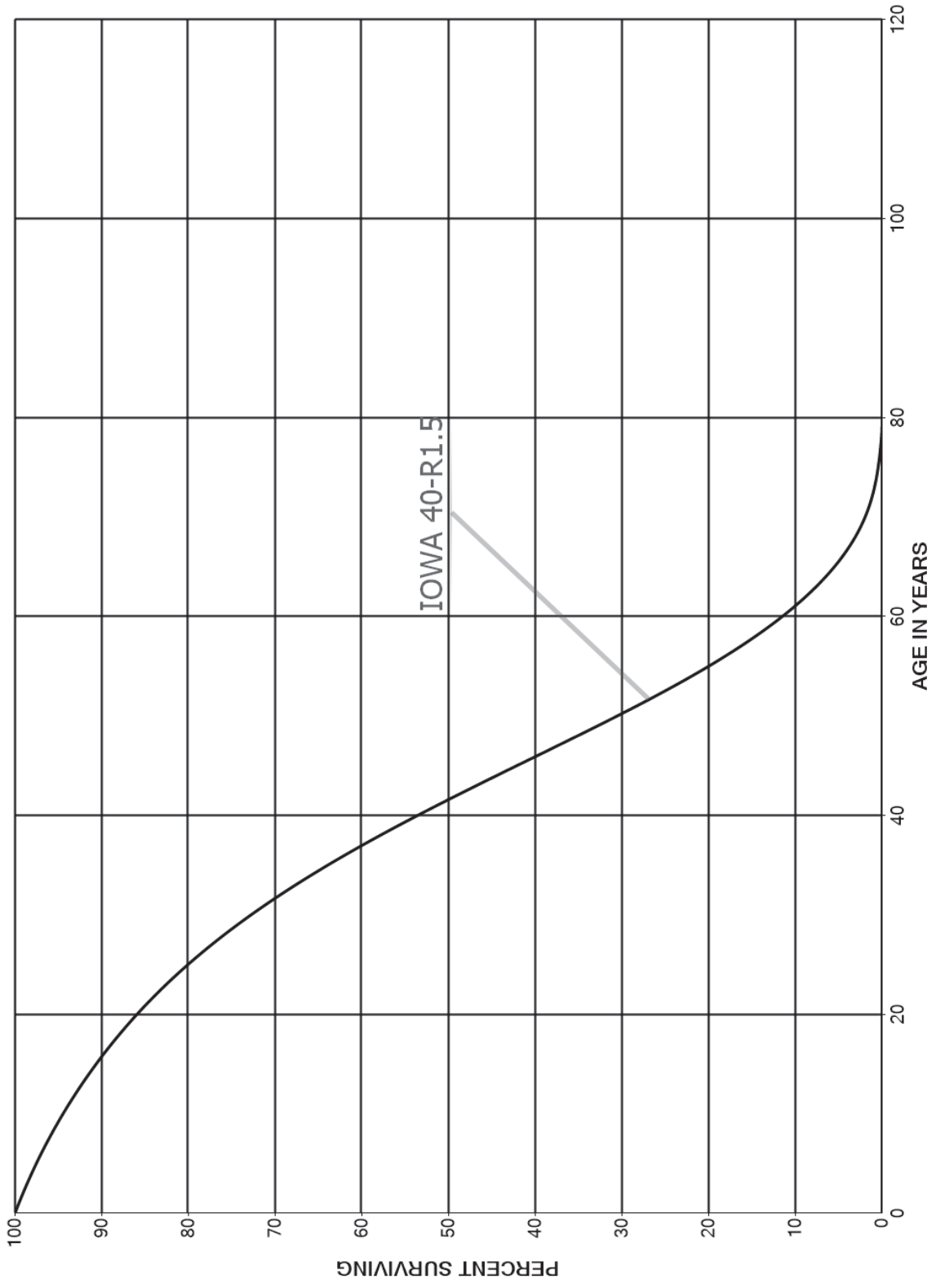
ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

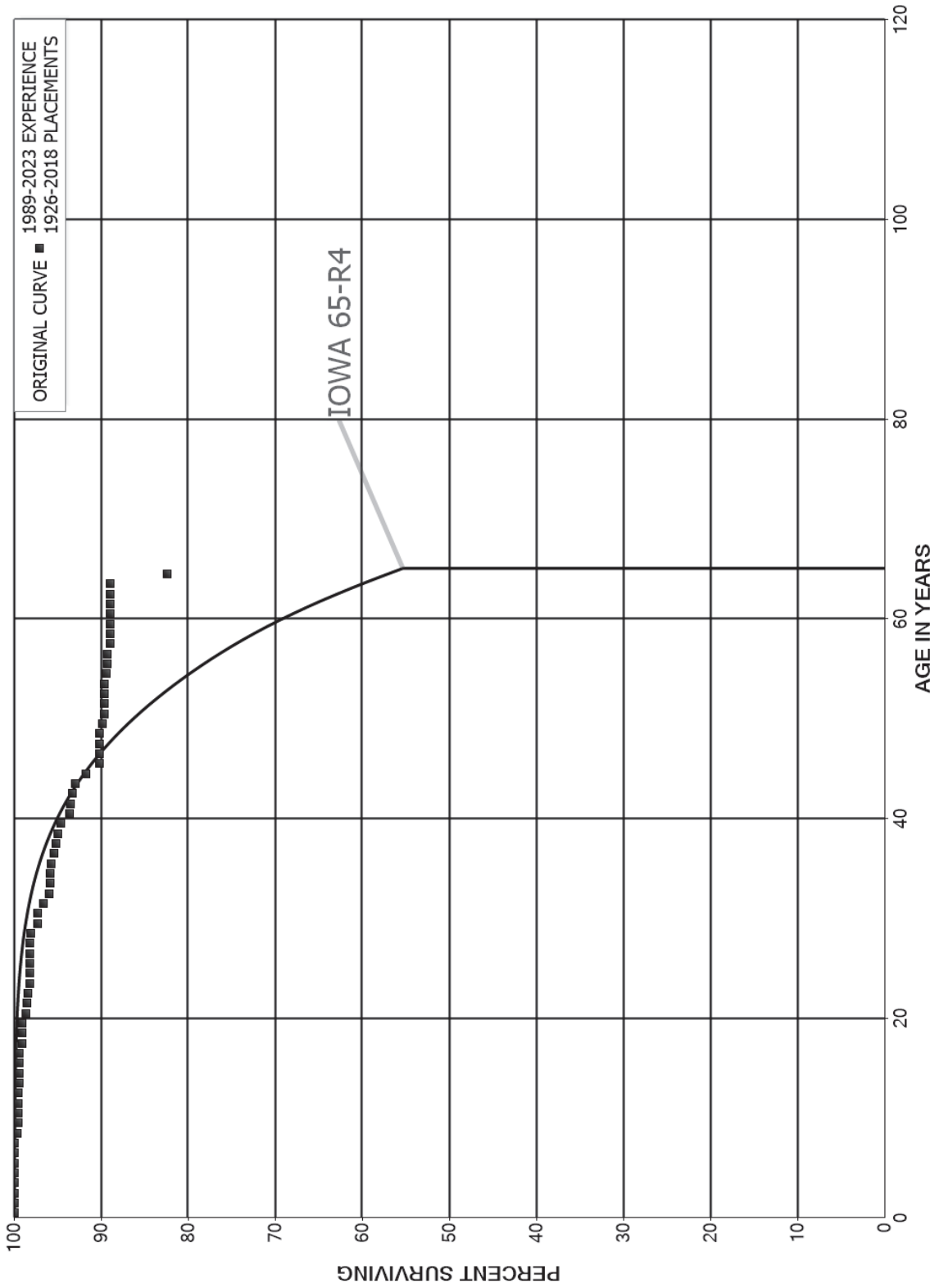
PLACEMENT BAND 1904-2023 EXPERIENCE BAND 1979-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	230,002	60	0.0003	0.9997	52.15
80.5	229,429		0.0000	1.0000	52.14
81.5	229,429	2,083	0.0091	0.9909	52.14
82.5	227,312		0.0000	1.0000	51.67
83.5	227,312		0.0000	1.0000	51.67
84.5	227,014		0.0000	1.0000	51.67
85.5	227,014		0.0000	1.0000	51.67
86.5	226,663		0.0000	1.0000	51.67
87.5	226,353		0.0000	1.0000	51.67
88.5	226,353		0.0000	1.0000	51.67
89.5	226,353		0.0000	1.0000	51.67
90.5	226,353		0.0000	1.0000	51.67
91.5	226,353		0.0000	1.0000	51.67
92.5	226,353		0.0000	1.0000	51.67
93.5	225,946		0.0000	1.0000	51.67
94.5	225,931	840	0.0037	0.9963	51.67
95.5	128,633		0.0000	1.0000	51.47
96.5	126,456		0.0000	1.0000	51.47
97.5	126,143		0.0000	1.0000	51.47
98.5	122,715		0.0000	1.0000	51.47
99.5	122,715		0.0000	1.0000	51.47
100.5	42,621		0.0000	1.0000	51.47
101.5	38,454		0.0000	1.0000	51.47
102.5	26,383		0.0000	1.0000	51.47
103.5	26,383		0.0000	1.0000	51.47
104.5	24,918		0.0000	1.0000	51.47
105.5	24,918		0.0000	1.0000	51.47
106.5	24,449		0.0000	1.0000	51.47
107.5	24,449		0.0000	1.0000	51.47
108.5	24,449		0.0000	1.0000	51.47
109.5	24,449		0.0000	1.0000	51.47
110.5	24,449		0.0000	1.0000	51.47
111.5	24,449		0.0000	1.0000	51.47
112.5	24,449		0.0000	1.0000	51.47
113.5	24,449	15,762	0.6447	0.3553	51.47
114.5	8,687		0.0000	1.0000	18.29
115.5	8,246		0.0000	1.0000	18.29
116.5	8,246		0.0000	1.0000	18.29
117.5	8,246		0.0000	1.0000	18.29
118.5	8,246		0.0000	1.0000	18.29
119.5					18.29

METROPOLITAN EDISON COMPANY
ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING - MISCELLANEOUS IMPROVEMENTS - MINOR
SMOOTH SURVIVOR CURVE



METROPOLITAN EDISON COMPANY
ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING
ORIGINAL AND SMOOTH SURVIVOR CURVES



METROPOLITAN EDISON COMPANY

ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING

ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2018 EXPERIENCE BAND 1989-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,928,466		0.0000	1.0000	100.00
0.5	5,333,012		0.0000	1.0000	100.00
1.5	6,000,635		0.0000	1.0000	100.00
2.5	6,867,470		0.0000	1.0000	100.00
3.5	7,094,192	3,300	0.0005	0.9995	100.00
4.5	8,483,843		0.0000	1.0000	99.95
5.5	8,122,865		0.0000	1.0000	99.95
6.5	8,689,511		0.0000	1.0000	99.95
7.5	8,724,474	29,434	0.0034	0.9966	99.95
8.5	8,839,761	11,219	0.0013	0.9987	99.62
9.5	9,098,906	1,985	0.0002	0.9998	99.49
10.5	9,295,863		0.0000	1.0000	99.47
11.5	9,120,937		0.0000	1.0000	99.47
12.5	9,308,668	4,545	0.0005	0.9995	99.47
13.5	9,439,333	1,606	0.0002	0.9998	99.42
14.5	9,215,576	1,248	0.0001	0.9999	99.40
15.5	9,226,338		0.0000	1.0000	99.39
16.5	9,428,838	26,819	0.0028	0.9972	99.39
17.5	9,400,823	1,514	0.0002	0.9998	99.11
18.5	9,427,173	2,630	0.0003	0.9997	99.09
19.5	9,489,463	48,135	0.0051	0.9949	99.06
20.5	9,403,261	8,543	0.0009	0.9991	98.56
21.5	9,425,528	7,855	0.0008	0.9992	98.47
22.5	9,262,804	19,434	0.0021	0.9979	98.39
23.5	9,128,843		0.0000	1.0000	98.18
24.5	9,350,308	221	0.0000	1.0000	98.18
25.5	9,558,799	733	0.0001	0.9999	98.18
26.5	9,635,863	2,877	0.0003	0.9997	98.17
27.5	9,671,970	12,128	0.0013	0.9987	98.14
28.5	10,142,900	78,406	0.0077	0.9923	98.02
29.5	9,312,048	2,000	0.0002	0.9998	97.26
30.5	8,285,477	49,746	0.0060	0.9940	97.24
31.5	7,930,141	61,372	0.0077	0.9923	96.66
32.5	6,499,933	5,928	0.0009	0.9991	95.91
33.5	4,690,506	1,932	0.0004	0.9996	95.82
34.5	4,469,117	1,913	0.0004	0.9996	95.78
35.5	3,760,612	15,215	0.0040	0.9960	95.74
36.5	2,686,798	5,954	0.0022	0.9978	95.35
37.5	2,586,431	3,782	0.0015	0.9985	95.14
38.5	2,463,268	9,630	0.0039	0.9961	95.00

METROPOLITAN EDISON COMPANY

ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2018 EXPERIENCE BAND 1989-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,686,036	28,304	0.0105	0.9895	94.63
40.5	2,762,339	5,063	0.0018	0.9982	93.64
41.5	2,731,549	6,535	0.0024	0.9976	93.46
42.5	2,692,043	9,262	0.0034	0.9966	93.24
43.5	2,631,795	32,295	0.0123	0.9877	92.92
44.5	2,571,946	43,618	0.0170	0.9830	91.78
45.5	2,405,502		0.0000	1.0000	90.22
46.5	2,406,709		0.0000	1.0000	90.22
47.5	2,378,244		0.0000	1.0000	90.22
48.5	2,362,619	8,943	0.0038	0.9962	90.22
49.5	2,252,154	5,548	0.0025	0.9975	89.88
50.5	2,094,266		0.0000	1.0000	89.66
51.5	2,005,982	667	0.0003	0.9997	89.66
52.5	1,949,844	550	0.0003	0.9997	89.63
53.5	1,832,604	5,198	0.0028	0.9972	89.60
54.5	1,626,962	260	0.0002	0.9998	89.35
55.5	1,451,115		0.0000	1.0000	89.34
56.5	1,224,761	5,397	0.0044	0.9956	89.34
57.5	1,098,606		0.0000	1.0000	88.94
58.5	611,448		0.0000	1.0000	88.94
59.5	566,598		0.0000	1.0000	88.94
60.5	392,538		0.0000	1.0000	88.94
61.5	387,321		0.0000	1.0000	88.94
62.5	386,746		0.0000	1.0000	88.94
63.5	383,720	28,281	0.0737	0.9263	88.94
64.5	355,598		0.0000	1.0000	82.39
65.5	351,774		0.0000	1.0000	82.39
66.5	348,279		0.0000	1.0000	82.39
67.5	323,194	721	0.0022	0.9978	82.39
68.5	302,114	170	0.0006	0.9994	82.20
69.5	96,983	385	0.0040	0.9960	82.16
70.5	17,479	159	0.0091	0.9909	81.83
71.5	17,039		0.0000	1.0000	81.08
72.5	17,039		0.0000	1.0000	81.08
73.5	17,039		0.0000	1.0000	81.08
74.5	17,039		0.0000	1.0000	81.08
75.5	17,039		0.0000	1.0000	81.08
76.5	15,144		0.0000	1.0000	81.08
77.5	14,836		0.0000	1.0000	81.08
78.5	14,836		0.0000	1.0000	81.08

METROPOLITAN EDISON COMPANY

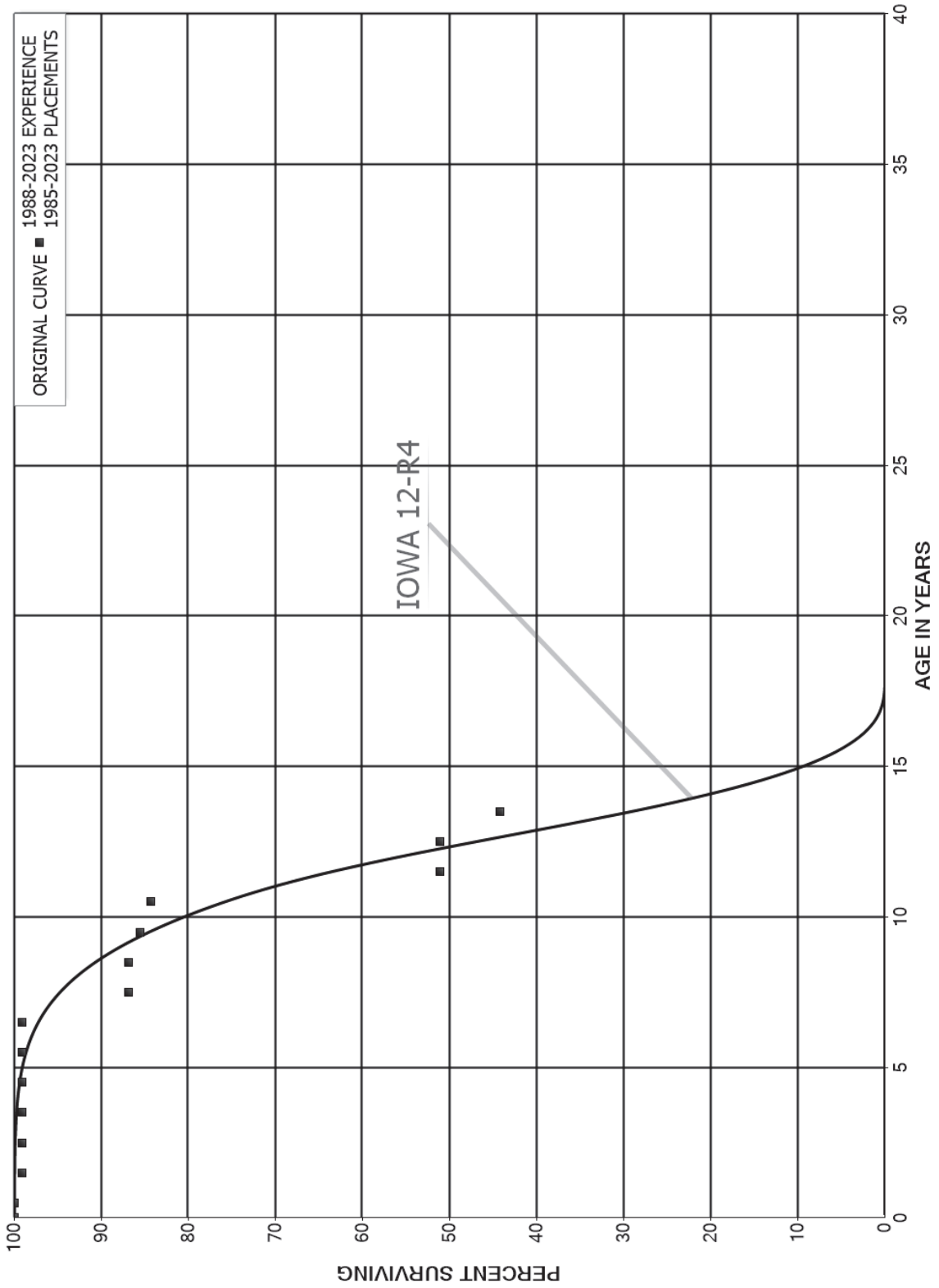
ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2018 EXPERIENCE BAND 1989-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	14,836		0.0000	1.0000	81.08
80.5	5,894		0.0000	1.0000	81.08
81.5	5,894		0.0000	1.0000	81.08
82.5	5,846		0.0000	1.0000	81.08
83.5	5,846		0.0000	1.0000	81.08
84.5	5,846		0.0000	1.0000	81.08
85.5	5,846		0.0000	1.0000	81.08
86.5	5,846		0.0000	1.0000	81.08
87.5	5,846		0.0000	1.0000	81.08
88.5	5,846		0.0000	1.0000	81.08
89.5	5,846		0.0000	1.0000	81.08
90.5	5,846		0.0000	1.0000	81.08
91.5	5,846		0.0000	1.0000	81.08
92.5	5,766		0.0000	1.0000	81.08
93.5	5,766		0.0000	1.0000	81.08
94.5	2,087		0.0000	1.0000	81.08
95.5	2,087		0.0000	1.0000	81.08
96.5	2,087		0.0000	1.0000	81.08
97.5					81.08

METROPOLITAN EDISON COMPANY
ACCOUNT 392.30 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS
ORIGINAL AND SMOOTH SURVIVOR CURVES



METROPOLITAN EDISON COMPANY

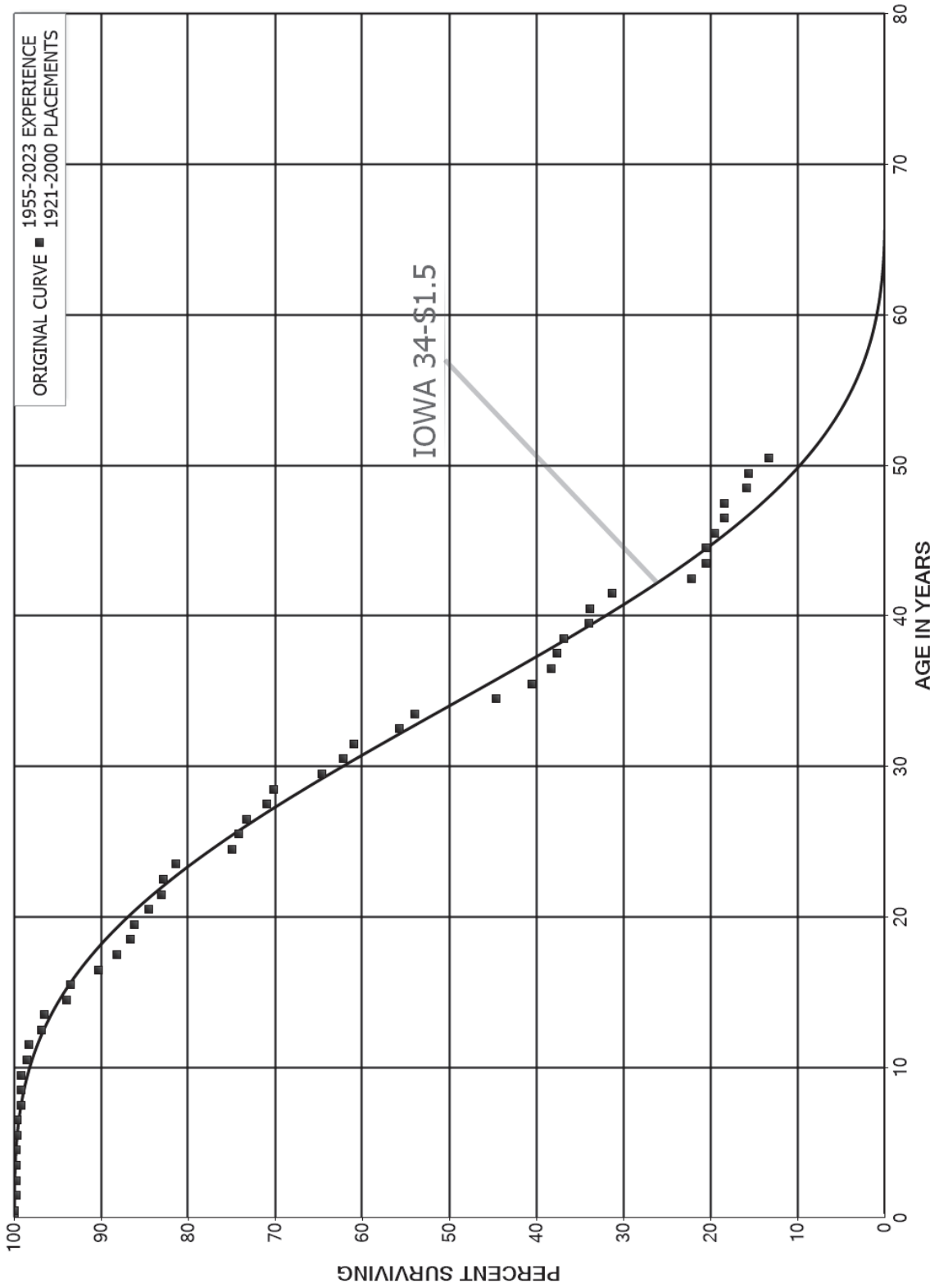
ACCOUNT 392.30 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1985-2023 EXPERIENCE BAND 1988-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,109,932		0.0000	1.0000	100.00
0.5	4,956,884	45,493	0.0092	0.9908	100.00
1.5	4,727,976	1	0.0000	1.0000	99.08
2.5	3,587,454		0.0000	1.0000	99.08
3.5	1,964,876	68	0.0000	1.0000	99.08
4.5	686,619	113	0.0002	0.9998	99.08
5.5	353,397		0.0000	1.0000	99.06
6.5	353,397	43,650	0.1235	0.8765	99.06
7.5	309,717		0.0000	1.0000	86.83
8.5	309,717	4,703	0.0152	0.9848	86.83
9.5	354,878	5,008	0.0141	0.9859	85.51
10.5	202,612	79,971	0.3947	0.6053	84.30
11.5	122,641		0.0000	1.0000	51.03
12.5	122,641	16,494	0.1345	0.8655	51.03
13.5	29,425		0.0000	1.0000	44.16
14.5					44.16
15.5					
16.5					
17.5					
18.5					
19.5					
20.5					
21.5					
22.5	76,094		0.0000		
23.5					

METROPOLITAN EDISON COMPANY
ACCOUNT 392.40 TRANSPORTATION EQUIPMENT - POLE TRAILERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



METROPOLITAN EDISON COMPANY

ACCOUNT 392.40 TRANSPORTATION EQUIPMENT - POLE TRAILERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1921-2000 EXPERIENCE BAND 1955-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,113,404		0.0000	1.0000	100.00
0.5	1,113,404	2,700	0.0024	0.9976	100.00
1.5	1,110,707		0.0000	1.0000	99.76
2.5	960,416	223	0.0002	0.9998	99.76
3.5	959,906		0.0000	1.0000	99.73
4.5	950,689	1,123	0.0012	0.9988	99.73
5.5	1,161,671		0.0000	1.0000	99.62
6.5	1,156,701	5,318	0.0046	0.9954	99.62
7.5	1,159,378		0.0000	1.0000	99.16
8.5	1,154,804		0.0000	1.0000	99.16
9.5	1,108,837	7,297	0.0066	0.9934	99.16
10.5	1,140,222	2,779	0.0024	0.9976	98.51
11.5	1,078,690	15,447	0.0143	0.9857	98.27
12.5	1,061,366	3,575	0.0034	0.9966	96.86
13.5	1,053,932	28,402	0.0269	0.9731	96.53
14.5	1,025,670	4,689	0.0046	0.9954	93.93
15.5	1,021,528	34,628	0.0339	0.9661	93.50
16.5	986,900	24,006	0.0243	0.9757	90.33
17.5	960,341	16,632	0.0173	0.9827	88.13
18.5	951,119	5,035	0.0053	0.9947	86.61
19.5	947,274	18,231	0.0192	0.9808	86.15
20.5	929,043	15,324	0.0165	0.9835	84.49
21.5	915,442	2,934	0.0032	0.9968	83.10
22.5	912,507	16,290	0.0179	0.9821	82.83
23.5	962,859	76,094	0.0790	0.9210	81.35
24.5	795,175	8,145	0.0102	0.9898	74.92
25.5	737,165	8,877	0.0120	0.9880	74.16
26.5	512,170	16,542	0.0323	0.9677	73.26
27.5	501,532	4,798	0.0096	0.9904	70.90
28.5	496,858	39,794	0.0801	0.9199	70.22
29.5	396,830	14,826	0.0374	0.9626	64.60
30.5	363,386	6,959	0.0191	0.9809	62.18
31.5	270,022	23,161	0.0858	0.9142	60.99
32.5	247,859	7,865	0.0317	0.9683	55.76
33.5	184,934	32,275	0.1745	0.8255	53.99
34.5	152,529	13,828	0.0907	0.9093	44.57
35.5	134,826	7,540	0.0559	0.9441	40.53
36.5	104,006	1,751	0.0168	0.9832	38.26
37.5	102,722	2,094	0.0204	0.9796	37.62
38.5	101,220	7,872	0.0778	0.9222	36.85

METROPOLITAN EDISON COMPANY

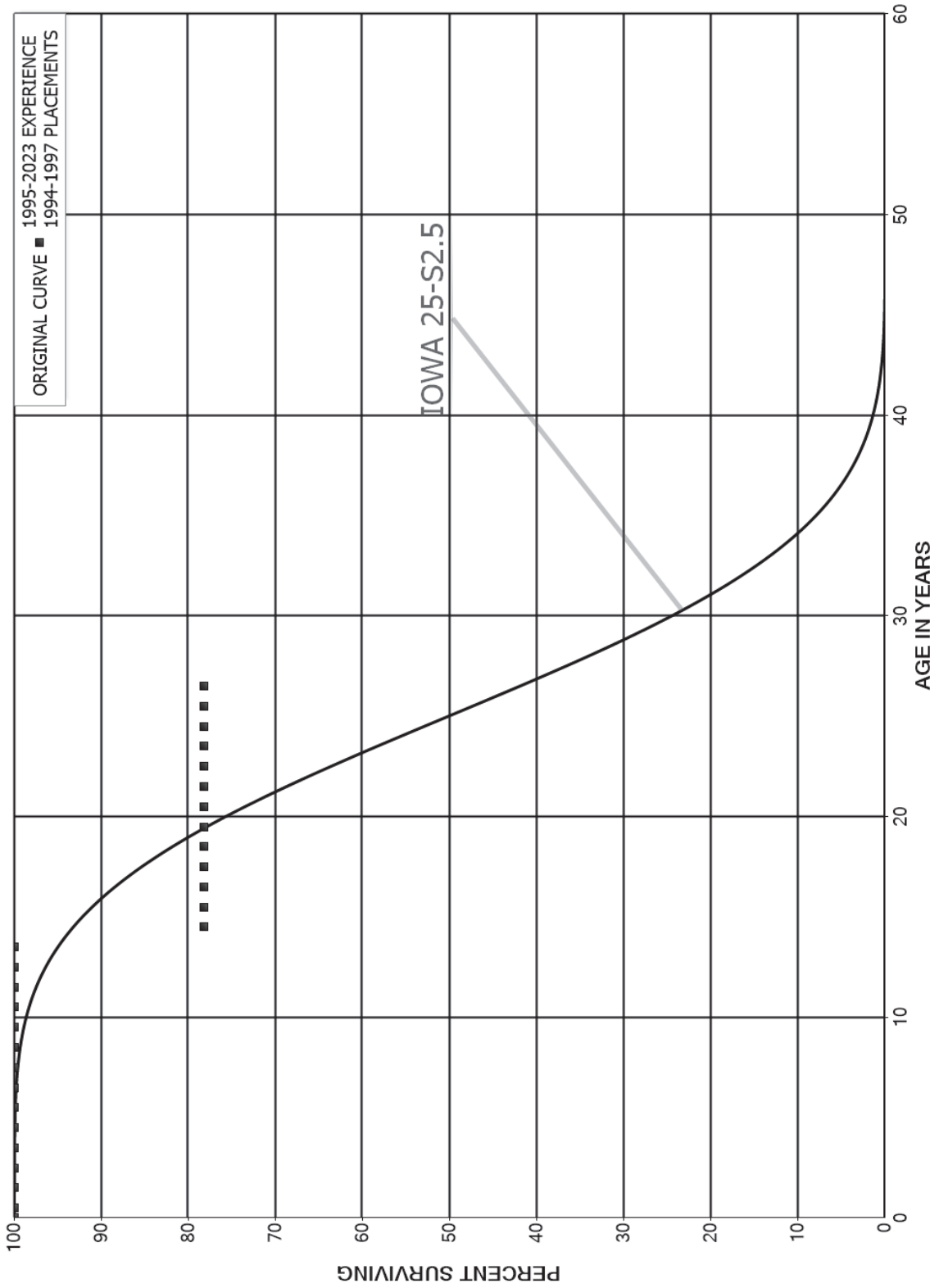
ACCOUNT 392.40 TRANSPORTATION EQUIPMENT - POLE TRAILERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1921-2000 EXPERIENCE BAND 1955-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	80,704	418	0.0052	0.9948	33.98
40.5	62,656	4,685	0.0748	0.9252	33.81
41.5	53,739	15,581	0.2899	0.7101	31.28
42.5	38,158	2,976	0.0780	0.9220	22.21
43.5	35,182		0.0000	1.0000	20.48
44.5	30,989	1,552	0.0501	0.9499	20.48
45.5	29,437	1,631	0.0554	0.9446	19.45
46.5	27,806		0.0000	1.0000	18.38
47.5	27,466	3,766	0.1371	0.8629	18.38
48.5	23,700	403	0.0170	0.9830	15.86
49.5	23,297	3,511	0.1507	0.8493	15.59
50.5	19,787		0.0000	1.0000	13.24
51.5	15,093		0.0000	1.0000	13.24
52.5	12,999	593	0.0456	0.9544	13.24
53.5	7,694	381	0.0495	0.9505	12.63
54.5	7,313	592	0.0809	0.9191	12.01
55.5	3,664	1,448	0.3951	0.6049	11.04
56.5	2,216	994	0.4486	0.5514	6.68
57.5	1,222		0.0000	1.0000	3.68
58.5	1,222	347	0.2837	0.7163	3.68
59.5	875		0.0000	1.0000	2.64
60.5	875		0.0000	1.0000	2.64
61.5	875		0.0000	1.0000	2.64
62.5	875		0.0000	1.0000	2.64
63.5	875		0.0000	1.0000	2.64
64.5	875		0.0000	1.0000	2.64
65.5	875		0.0000	1.0000	2.64
66.5	875		0.0000	1.0000	2.64
67.5	875		0.0000	1.0000	2.64
68.5	875		0.0000	1.0000	2.64
69.5	875		0.0000	1.0000	2.64
70.5	875		0.0000	1.0000	2.64
71.5	875		0.0000	1.0000	2.64
72.5					2.64

METROPOLITAN EDISON COMPANY
ACCOUNT 392.50 TRANSPORTATION EQUIPMENT - VAN TRAILERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



METROPOLITAN EDISON COMPANY

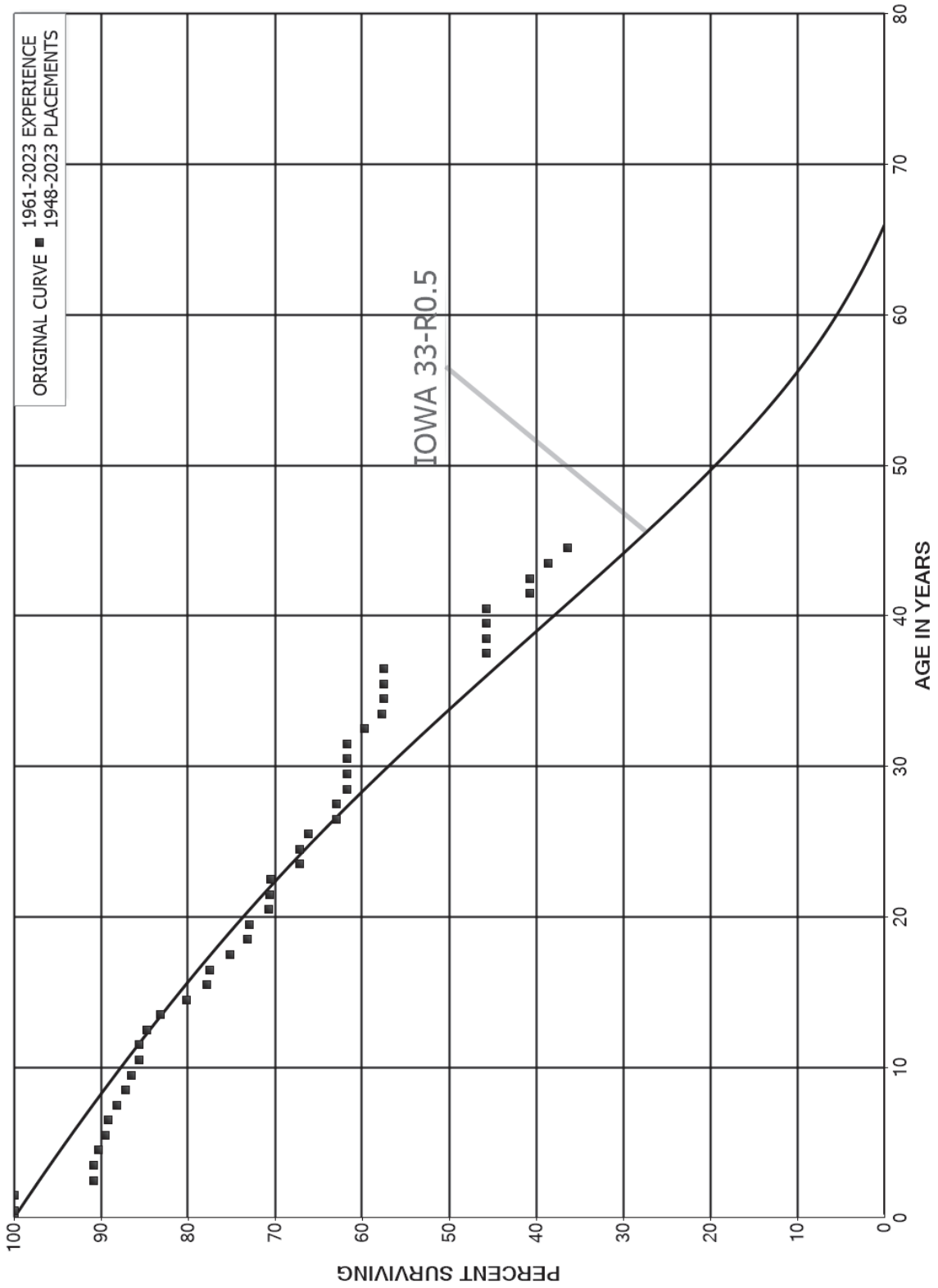
ACCOUNT 392.50 TRANSPORTATION EQUIPMENT - VAN TRAILERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1994-1997 EXPERIENCE BAND 1995-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	110,180		0.0000	1.0000	100.00
0.5	110,180		0.0000	1.0000	100.00
1.5	110,180		0.0000	1.0000	100.00
2.5	111,521		0.0000	1.0000	100.00
3.5	111,521		0.0000	1.0000	100.00
4.5	111,521		0.0000	1.0000	100.00
5.5	111,521		0.0000	1.0000	100.00
6.5	111,521		0.0000	1.0000	100.00
7.5	111,521		0.0000	1.0000	100.00
8.5	111,521		0.0000	1.0000	100.00
9.5	111,521		0.0000	1.0000	100.00
10.5	111,521		0.0000	1.0000	100.00
11.5	111,521		0.0000	1.0000	100.00
12.5	111,521		0.0000	1.0000	100.00
13.5	111,521	24,284	0.2178	0.7822	100.00
14.5	87,237		0.0000	1.0000	78.22
15.5	87,237		0.0000	1.0000	78.22
16.5	87,237		0.0000	1.0000	78.22
17.5	87,237		0.0000	1.0000	78.22
18.5	87,237		0.0000	1.0000	78.22
19.5	87,237		0.0000	1.0000	78.22
20.5	87,237		0.0000	1.0000	78.22
21.5	87,237		0.0000	1.0000	78.22
22.5	87,237		0.0000	1.0000	78.22
23.5	87,237		0.0000	1.0000	78.22
24.5	87,237		0.0000	1.0000	78.22
25.5	87,237		0.0000	1.0000	78.22
26.5	1,341		0.0000	1.0000	78.22
27.5	1,341		0.0000	1.0000	78.22
28.5	1,341		0.0000	1.0000	78.22
29.5					78.22

METROPOLITAN EDISON COMPANY
ACCOUNT 396.00 POWER OPERATED EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



METROPOLITAN EDISON COMPANY

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1948-2023 EXPERIENCE BAND 1961-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,053,311		0.0000	1.0000	100.00
0.5	1,627,298		0.0000	1.0000	100.00
1.5	1,626,766	149,966	0.0922	0.9078	100.00
2.5	1,522,791		0.0000	1.0000	90.78
3.5	1,585,759	8,110	0.0051	0.9949	90.78
4.5	1,577,649	14,559	0.0092	0.9908	90.32
5.5	1,358,467	4,756	0.0035	0.9965	89.48
6.5	1,298,439	14,880	0.0115	0.9885	89.17
7.5	1,226,021	13,450	0.0110	0.9890	88.15
8.5	1,212,571	9,630	0.0079	0.9921	87.18
9.5	1,153,076	11,304	0.0098	0.9902	86.49
10.5	1,032,500		0.0000	1.0000	85.64
11.5	1,032,765	11,375	0.0110	0.9890	85.64
12.5	1,021,884	18,289	0.0179	0.9821	84.70
13.5	1,011,032	37,103	0.0367	0.9633	83.18
14.5	942,567	27,158	0.0288	0.9712	80.13
15.5	946,770	3,340	0.0035	0.9965	77.82
16.5	931,112	28,442	0.0305	0.9695	77.55
17.5	902,670	23,678	0.0262	0.9738	75.18
18.5	878,992	2,385	0.0027	0.9973	73.21
19.5	876,606	27,443	0.0313	0.9687	73.01
20.5	849,163	1,093	0.0013	0.9987	70.72
21.5	772,927	1,684	0.0022	0.9978	70.63
22.5	735,883	33,915	0.0461	0.9539	70.48
23.5	641,085		0.0000	1.0000	67.23
24.5	641,085	10,139	0.0158	0.9842	67.23
25.5	632,582	31,216	0.0493	0.9507	66.16
26.5	601,366		0.0000	1.0000	62.90
27.5	576,221	10,478	0.0182	0.9818	62.90
28.5	565,743		0.0000	1.0000	61.76
29.5	565,743		0.0000	1.0000	61.76
30.5	425,536		0.0000	1.0000	61.76
31.5	425,536	14,094	0.0331	0.9669	61.76
32.5	410,554	13,712	0.0334	0.9666	59.71
33.5	396,842	1,496	0.0038	0.9962	57.72
34.5	395,346		0.0000	1.0000	57.50
35.5	388,909		0.0000	1.0000	57.50
36.5	388,909	79,653	0.2048	0.7952	57.50
37.5	309,255		0.0000	1.0000	45.72
38.5	309,255		0.0000	1.0000	45.72

METROPOLITAN EDISON COMPANY

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1948-2023 EXPERIENCE BAND 1961-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	309,255		0.0000	1.0000	45.72
40.5	309,255	34,114	0.1103	0.8897	45.72
41.5	247,687		0.0000	1.0000	40.68
42.5	247,687	12,667	0.0511	0.9489	40.68
43.5	235,021	13,355	0.0568	0.9432	38.60
44.5	219,440		0.0000	1.0000	36.41
45.5	188,078		0.0000	1.0000	36.41
46.5	153,758		0.0000	1.0000	36.41
47.5	153,758		0.0000	1.0000	36.41
48.5	153,758		0.0000	1.0000	36.41
49.5	153,154		0.0000	1.0000	36.41
50.5	140,267		0.0000	1.0000	36.41
51.5	51,521		0.0000	1.0000	36.41
52.5					36.41

PART VII. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

METROPOLITAN EDISON COMPANY

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1900	6,650	6,650			0.0
1903	2,378	2,378			0.0
1904	2,531	2,531			0.0
1908	284	267	17	17	0.0
1911	26	26		17	0.0
1912	1,828	1,828		17	0.0
1914	362	343	19	36	0.0
1916	51	48	3	39	0.0
1917	1,411	1,322	89	128	0.0
1918	1,003	947	56	184	0.0
1919	1,780	1,635	145	329	0.0
1920	1,267	1,187	80	409	0.0
1921	34,425	32,022	2,403	2,812	0.0
1922	7,615	6,988	627	3,439	0.0
1923	62,930	58,553	4,377	7,816	0.0
1924	36,885	34,471	2,414	10,230	0.0
1925	32,602	29,959	2,643	12,873	0.0
1926	39,057	36,306	2,751	15,624	0.0
1927	180,966	166,727	14,239	29,863	0.0
1928	40,717	37,966	2,751	32,614	0.0
1929	82,942	76,491	6,451	39,065	0.0
1930	28,225	25,791	2,434	41,499	0.0
1931	36,641	33,584	3,057	44,556	0.0
1932	1,077	978	99	44,655	0.0
1933	6,822	6,266	556	45,211	0.0
1934	390	350	40	45,251	0.0
1935	8,024	7,239	785	46,036	0.0
1936	1,905	1,703	202	46,238	0.0
1937	42,925	38,696	4,229	50,467	0.0
1938	772,494	759,739	12,755	63,222	0.0
1939	23,209	22,548	661	63,883	0.0
1940	32,574	30,442	2,132	66,015	0.0
1941	220,239	197,178	23,061	89,076	0.0
1942	90,830	81,142	9,688	98,764	0.0
1943	2,703,706	1,844,539	859,167	957,931	0.0
1944	112,207	87,311	24,896	982,827	0.0
1945	362,283	297,073	65,210	1,048,037	0.0
1946	417,064	307,631	109,433	1,157,470	0.0
1947	595,929	463,308	132,621	1,290,091	0.1
1948	899,095	679,413	219,682	1,509,773	0.1
1949	1,185,164	906,500	278,664	1,788,437	0.1
1950	1,214,108	968,921	245,187	2,033,624	0.1
1951	1,422,252	1,126,751	295,501	2,329,125	0.1
1952	1,190,808	907,811	282,997	2,612,122	0.1
1953	1,989,369	1,548,621	440,748	3,052,870	0.1
1954	3,822,709	2,988,163	834,546	3,887,416	0.2

METROPOLITAN EDISON COMPANY

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1955	2,365,008	1,733,677	631,331	4,518,747	0.2
1956	2,351,054	1,711,524	639,530	5,158,277	0.2
1957	3,437,203	2,521,171	916,032	6,074,309	0.3
1958	3,099,039	2,212,341	886,698	6,961,007	0.3
1959	2,874,440	2,001,524	872,916	7,833,923	0.3
1960	2,987,364	2,067,154	920,210	8,754,133	0.4
1961	3,316,764	2,273,492	1,043,272	9,797,405	0.4
1962	3,603,157	2,430,687	1,172,470	10,969,875	0.5
1963	4,914,918	3,496,242	1,418,676	12,388,551	0.5
1964	3,728,500	2,466,480	1,262,020	13,650,571	0.6
1965	6,367,885	4,455,162	1,912,723	15,563,294	0.7
1966	5,871,044	3,922,663	1,948,381	17,511,675	0.7
1967	10,196,896	7,023,426	3,173,470	20,685,145	0.9
1968	8,191,057	5,568,245	2,622,812	23,307,957	1.0
1969	10,566,608	7,177,690	3,388,918	26,696,875	1.1
1970	9,704,302	6,470,971	3,233,331	29,930,206	1.3
1971	12,805,020	8,438,752	4,366,268	34,296,474	1.5
1972	12,736,646	8,517,112	4,219,534	38,516,008	1.6
1973	15,652,889	10,384,197	5,268,692	43,784,700	1.9
1974	14,256,116	9,324,489	4,931,627	48,716,327	2.1
1975	7,836,704	4,950,811	2,885,893	51,602,220	2.2
1976	9,305,370	5,896,250	3,409,120	55,011,340	2.3
1977	9,881,089	6,386,180	3,494,909	58,506,249	2.5
1978	12,069,112	7,948,893	4,120,219	62,626,468	2.7
1979	10,886,274	7,117,133	3,769,141	66,395,609	2.8
1980	10,081,353	6,274,833	3,806,520	70,202,129	3.0
1981	10,099,667	6,200,583	3,899,084	74,101,213	3.1
1982	10,919,657	6,567,294	4,352,363	78,453,576	3.3
1983	16,433,626	9,530,591	6,903,035	85,356,611	3.6
1984	19,333,170	11,608,574	7,724,596	93,081,207	3.9
1985	22,471,394	13,082,895	9,388,499	102,469,706	4.3
1986	28,617,580	16,489,554	12,128,026	114,597,732	4.9
1987	38,049,205	22,597,917	15,451,288	130,049,020	5.5
1988	36,468,255	21,111,554	15,356,701	145,405,721	6.2
1989	43,126,406	24,238,897	18,887,509	164,293,230	7.0
1990	55,210,184	31,009,250	24,200,934	188,494,164	8.0
1991	64,067,373	35,273,374	28,793,999	217,288,163	9.2
1992	44,012,799	22,111,776	21,901,023	239,189,186	10.1
1993	49,695,487	25,511,888	24,183,599	263,372,785	11.2
1994	49,114,356	25,645,974	23,468,382	286,841,167	12.2
1995	43,500,282	21,299,418	22,200,864	309,042,031	13.1
1996	31,094,536	15,215,187	15,879,349	324,921,380	13.8
1997	40,772,662	19,142,872	21,629,790	346,551,170	14.7
1998	46,337,765	21,199,320	25,138,445	371,689,615	15.8
1999	34,604,187	15,044,068	19,560,119	391,249,734	16.6
2000	36,250,428	16,013,942	20,236,486	411,486,220	17.5

METROPOLITAN EDISON COMPANY

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
2001	52,238,908	22,165,458	30,073,450	441,559,670	18.7
2002	39,813,881	16,037,158	23,776,723	465,336,393	19.7
2003	45,455,947	23,286,346	22,169,601	487,505,994	20.7
2004	50,982,375	21,076,696	29,905,679	517,411,673	22.0
2005	77,603,913	28,798,719	48,805,194	566,216,867	24.0
2006	67,288,567	23,749,893	43,538,674	609,755,541	25.9
2007	84,586,057	30,543,211	54,042,846	663,798,387	28.2
2008	86,444,904	26,191,600	60,253,304	724,051,691	30.7
2009	103,066,034	28,678,823	74,387,211	798,438,902	33.9
2010	81,959,401	21,426,638	60,532,763	858,971,665	36.4
2011	73,366,813	20,317,701	53,049,112	912,020,777	38.7
2012	95,016,137	21,908,278	73,107,859	985,128,636	41.8
2013	114,198,169	25,055,926	89,142,243	1,074,270,879	45.6
2014	88,397,772	22,134,179	66,263,593	1,140,534,472	48.4
2015	80,467,387	22,470,469	57,996,918	1,198,531,390	50.8
2016	108,475,105	30,656,827	77,818,278	1,276,349,668	54.2
2017	119,132,711	31,399,548	87,733,163	1,364,082,831	57.9
2018	167,211,007	33,805,792	133,405,215	1,497,488,046	63.5
2019	171,637,380	30,649,349	140,988,031	1,638,476,077	69.5
2020	161,257,018	23,413,202	137,843,816	1,776,319,893	75.4
2021	134,136,815	12,466,908	121,669,907	1,897,989,800	80.5
2022	136,167,249	11,786,195	124,381,054	2,022,370,854	85.8
2023	166,622,754	8,995,348	157,627,406	2,179,998,260	92.5
2024	180,233,905	3,171,195	177,062,710	2,357,060,970	100.0
TOTAL	3,422,742,802	1,065,681,827	2,357,060,976		

UTILITY PLANT IN SERVICE

METROPOLITAN EDISON COMPANY

ACCOUNT 303.00 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 7-SQUARE						
NET SALVAGE PERCENT.. 0						
1994	1,144,942.70	1,144,943	1,144,943			
2000	8.66	9	9			
2001	11,953.04	11,953	11,953			
2003	348,694.63	348,695	348,695			
2004	2,049,458.68	2,049,459	2,049,459			
2005	783,327.38	783,327	783,327			
2006	548,014.12	548,014	548,014			
2007	5,619,968.27	5,619,968	5,619,968			
2008	441,500.00	441,500	441,500			
2009	1,531,923.26	1,531,923	1,531,923			
2010	351,423.88	351,424	351,424			
2011	3,554,977.80	3,554,978	3,554,978			
2012	1,472,706.04	1,472,706	1,472,706			
2013	1,711,509.35	1,711,509	1,711,509			
2014	2,250,017.37	2,250,017	2,250,017			
2015	2,101,126.88	2,101,127	2,101,127			
2016	6,339,345.88	6,339,346	6,339,346			
2017	2,711,876.61	2,711,877	2,711,877			
2018	2,711,993.67	2,518,276	2,424,252	287,742	0.50	287,742
2019	4,161,267.93	3,269,550	3,147,476	1,013,792	1.50	675,861
2020	2,416,667.61	1,553,579	1,495,573	921,095	2.50	368,438
2021	912,868.54	456,434	439,392	473,477	3.50	135,279
2022	8,573,130.15	3,061,808	2,947,491	5,625,639	4.50	1,250,142
2023	10,727,061.70	2,298,702	2,212,876	8,514,186	5.50	1,548,034
2024	3,734,937.00	266,787	256,826	3,478,111	6.50	535,094
	66,210,701.15	46,397,911	45,896,661	20,314,040		4,800,590

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.2 7.25

METROPOLITAN EDISON COMPANY

ACCOUNT 303.10 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - CLOUD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2022	12,158.90	6,079	6,120	6,039	2.50	2,416
2023	47.50	14	14	34	3.50	10
2024	413,090.00	41,309	41,587	371,503	4.50	82,556
	425,296.40	47,402	47,721	377,575		84,982

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.4 19.98

METROPOLITAN EDISON COMPANY

ACCOUNT 303.30 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT ENTERPRISE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 7-SQUARE						
NET SALVAGE PERCENT.. 0						
2000	58,619.79	58,620	58,620			
2001	563,365.21	563,365	563,365			
	621,985.00	621,985	621,985			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					0.0	0.00

METROPOLITAN EDISON COMPANY

ACCOUNT 303.60 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 7-SQUARE						
NET SALVAGE PERCENT.. 0						
2003	8,047,879.06	8,047,879	8,047,879			
	8,047,879.06	8,047,879	8,047,879			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					0.0	0.00

METROPOLITAN EDISON COMPANY

ACCOUNT 303.90 MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 7-SQUARE						
NET SALVAGE PERCENT.. 0						
2014	3,481,903.25	3,481,903	3,481,903			
2015	5,792,834.57	5,792,835	5,792,835			
2016	1,438,672.59	1,438,673	1,438,673			
2017	5,049,259.59	5,049,260	5,049,260			
2018	1,428,807.63	1,326,748	1,428,808			
2019	2,294,033.17	1,802,445	2,294,033			
2020	2,830,598.89	1,819,679	2,830,599			
2021	707,499.56	353,750	591,935	115,565	3.50	33,019
2022	743,370.56	265,487	444,244	299,127	4.50	66,473
2023	143,711.28	30,796	51,531	92,180	5.50	16,760
	23,910,691.09	21,361,576	23,403,821	506,870		116,252

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.4 0.49

METROPOLITAN EDISON COMPANY

ACCOUNT 360.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. 0						
1926	618.12	584	618			
1938	260,448.93	236,540	260,449			
1939	16,059.98	14,555	16,060			
1940	8,595.66	7,772	8,596			
1941	14,690.00	13,124	14,690			
1942	5,425.39	4,834	5,425			
1943	2,530.64	2,248	2,531			
1944	8,822.26	7,741	8,822			
1945	23,756.40	20,775	23,756			
1946	35,420.45	30,865	35,420			
1947	38,497.06	33,415	38,497			
1948	49,785.96	42,657	49,786			
1949	62,555.36	53,372	62,555			
1950	35,672.13	30,029	35,633	39	14.00	3
1951	79,710.23	66,789	79,252	458	14.22	32
1952	47,030.63	39,214	46,532	499	14.45	35
1953	51,763.45	42,560	50,502	1,261	15.46	82
1954	83,959.01	68,662	81,475	2,484	15.71	158
1955	64,444.39	51,955	61,650	2,794	16.71	167
1956	88,012.03	70,533	83,695	4,317	16.97	254
1957	92,106.57	72,746	86,321	5,786	17.97	322
1958	133,360.41	104,648	124,176	9,184	18.25	503
1959	128,173.89	99,066	117,553	10,621	19.25	552
1960	103,137.45	79,168	93,941	9,196	19.53	471
1961	261,443.45	197,547	234,411	27,032	20.54	1,316
1962	236,861.74	177,646	210,796	26,066	20.83	1,251
1963	249,922.94	184,443	218,862	31,061	21.83	1,423
1964	272,824.35	199,707	236,974	35,850	22.15	1,619
1965	309,639.49	222,940	264,543	45,096	23.14	1,949
1966	337,779.39	241,073	286,059	51,720	23.47	2,204
1967	343,696.86	241,103	286,095	57,602	24.47	2,354
1968	362,726.73	252,095	299,138	63,589	24.80	2,564
1969	406,658.99	277,585	329,385	77,274	25.80	2,995
1970	436,742.96	295,151	350,229	86,514	26.15	3,308
1971	509,237.56	337,828	400,870	108,368	27.15	3,991
1972	602,780.26	392,410	465,637	137,143	28.15	4,872
1973	673,834.77	433,815	514,769	159,066	28.50	5,581
1974	603,861.29	381,157	452,284	151,577	29.50	5,138
1975	478,231.36	298,273	353,933	124,298	29.87	4,161
1976	546,209.00	333,788	396,076	150,133	30.87	4,863
1977	585,072.88	350,166	415,510	169,563	31.87	5,320
1978	566,255.81	334,431	396,839	169,417	32.24	5,255
1979	499,559.01	288,645	342,509	157,050	33.24	4,725

METROPOLITAN EDISON COMPANY

ACCOUNT 360.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. 0						
1980	560,471.48	316,778	375,892	184,579	34.24	5,391
1981	482,643.87	268,736	318,885	163,759	34.62	4,730
1982	576,747.84	313,751	372,300	204,448	35.62	5,740
1983	746,951.68	396,781	470,824	276,128	36.62	7,540
1984	769,512.91	401,994	477,010	292,503	37.02	7,901
1985	868,911.28	442,797	525,427	343,484	38.02	9,034
1986	1,006,556.20	499,856	593,134	413,422	39.02	10,595
1987	1,039,189.12	502,760	596,579	442,610	40.02	11,060
1988	951,726.21	451,594	535,865	415,861	40.42	10,288
1989	857,602.96	395,784	469,641	387,962	41.42	9,367
1990	956,536.66	429,007	509,064	447,473	42.42	10,549
1991	995,460.94	433,523	514,422	481,039	43.42	11,079
1992	1,229,456.50	519,445	616,378	613,078	44.42	13,802
1993	1,673,949.27	690,671	819,556	854,393	44.84	19,054
1994	1,560,245.89	623,474	739,820	820,426	45.83	17,902
1995	1,224,781.79	473,256	561,570	663,212	46.84	14,159
1996	1,210,914.14	452,155	536,531	674,383	47.83	14,100
1997	846,746.34	304,998	361,913	484,833	48.84	9,927
1998	818,439.49	284,162	337,189	481,250	49.83	9,658
2003	251,094.57	71,261	84,559	166,536	54.26	3,069
2007	101,623.06	23,475	27,856	73,767	58.26	1,266
2009	235,206.67	48,123	57,103	178,104	60.26	2,956
2010	12,975.78	2,484	2,948	10,028	61.26	164
2011	237,058.88	42,244	50,127	186,932	62.26	3,002
	28,932,718.77	15,022,764	17,797,447	11,135,272		279,801

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.8 0.97

METROPOLITAN EDISON COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
1900	6,649.92	6,650	6,650			
1912	1,816.55	1,798	1,817			
1922	38.82	37	39			
1923	1,336.79	1,289	1,337			
1924	2,728.95	2,606	2,729			
1926	1,349.72	1,290	1,350			
1927	3,117.19	2,978	3,117			
1928	6,388.75	6,042	6,389			
1929	5,511.83	5,211	5,512			
1930	1,267.43	1,198	1,267			
1931	2,898.93	2,738	2,899			
1933	1,422.20	1,327	1,414	8	6.54	1
1935	514.20	479	510	4	6.65	1
1936	5.49	5	5			
1937	4,494.55	4,130	4,399	96	7.73	12
1938	501,014.59	459,380	489,354	11,661	7.84	1,487
1939	1,969.24	1,801	1,919	50	7.96	6
1940	4,050.77	3,697	3,938	113	8.09	14
1941	21,977.11	20,004	21,309	668	8.24	81
1942	4,253.41	3,860	4,112	141	8.41	17
1943	103.69	93	99	5	9.41	1
1944	265.92	238	254	12	9.59	1
1945	4,131.52	3,679	3,919	213	9.79	22
1946	6,375.07	5,655	6,024	351	10.00	35
1947	15,657.98	13,834	14,737	921	10.22	90
1948	23,966.87	21,086	22,462	1,505	10.45	144
1949	35,464.70	31,060	33,087	2,378	10.71	222
1950	40,437.71	34,946	37,226	3,212	11.71	274
1951	45,996.49	39,557	42,138	3,858	11.97	322
1952	29,847.06	25,534	27,200	2,647	12.25	216
1953	66,045.08	56,191	59,857	6,188	12.54	493
1954	49,093.60	41,533	44,243	4,851	12.83	378
1955	34,600.24	29,099	30,998	3,602	13.14	274
1956	63,950.06	53,443	56,930	7,020	13.47	521
1957	106,175.94	87,436	93,141	13,035	14.47	901
1958	56,691.40	46,374	49,400	7,291	14.80	493
1959	30,080.32	24,431	26,025	4,055	15.15	268
1960	42,473.84	34,242	36,476	5,998	15.50	387
1961	54,835.49	43,874	46,737	8,098	15.87	510
1962	75,058.70	59,582	63,470	11,589	16.24	714
1963	47,956.82	37,454	39,898	8,059	17.24	467
1964	46,251.13	35,817	38,154	8,097	17.62	460
1965	44,037.95	33,804	36,010	8,028	18.02	446

METROPOLITAN EDISON COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
1966	65,906.76	50,122	53,392	12,515	18.42	679
1967	164,370.15	122,867	130,884	33,486	19.42	1,724
1968	143,923.81	106,532	113,483	30,441	19.83	1,535
1969	228,390.93	167,319	178,236	50,155	20.26	2,476
1970	160,104.36	116,044	123,616	36,488	20.69	1,764
1971	575,285.63	409,373	436,084	139,202	21.68	6,421
1972	545,783.09	383,958	409,010	136,773	22.13	6,180
1973	295,178.34	205,208	218,597	76,581	22.58	3,392
1974	131,713.69	90,461	96,363	35,351	23.03	1,535
1975	3,653.41	2,459	2,619	1,034	24.03	43
1976	25,263.50	16,785	17,880	7,384	24.50	301
1977	14,534.92	9,528	10,150	4,385	24.96	176
1978	4,573.91	2,935	3,127	1,447	25.96	56
1979	68,159.53	43,104	45,916	22,244	26.45	841
1980	80,565.25	50,192	53,467	27,098	26.93	1,006
1981	24,651.79	15,013	15,993	8,659	27.93	310
1982	9,253.30	5,545	5,907	3,346	28.43	118
1983	202,790.39	119,504	127,301	75,489	28.92	2,610
1984	82,694.09	47,557	50,660	32,034	29.92	1,071
1985	183,870.65	103,850	110,626	73,245	30.43	2,407
1986	321,930.39	178,478	190,123	131,807	30.94	4,260
1987	266,765.60	144,053	153,452	113,314	31.94	3,548
1988	266,213.51	140,880	150,072	116,142	32.47	3,577
1989	614,322.01	318,403	339,178	275,144	32.99	8,340
1990	662,744.18	333,824	355,605	307,139	33.99	9,036
1991	294,558.55	145,041	154,505	140,054	34.53	4,056
1992	422,115.70	203,038	216,286	205,830	35.07	5,869
1993	1,308,921.18	610,219	650,034	658,887	36.07	18,267
1994	160,899.25	73,113	77,883	83,016	36.62	2,267
1995	595,789.68	261,909	278,998	316,792	37.61	8,423
1996	38,184.77	16,324	17,389	20,796	38.17	545
1998	376,026.63	150,486	160,305	215,722	39.72	5,431
1999	24,587.88	9,530	10,152	14,436	40.29	358
2000	1,773.94	661	704	1,070	41.29	26
2001	9,902.35	3,561	3,793	6,109	41.86	146
2002	7,086.59	2,439	2,598	4,489	42.86	105
2003	8,037.53	2,661	2,835	5,203	43.44	120
2005	440,507.29	133,121	141,807	298,700	45.02	6,635
2006	61,261.25	17,680	18,834	42,427	45.60	930
2007	1,173,230.81	320,292	341,190	832,041	46.60	17,855
2008	635.99	165	176	460	47.20	10
2009	399,091.66	97,139	103,477	295,615	48.19	6,134
2010	72,874.91	16,696	17,785	55,090	48.79	1,129

METROPOLITAN EDISON COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
2011	156,261.75	33,331	35,506	120,756	49.79	2,425
2012	213,137.15	42,372	45,137	168,000	50.39	3,334
2013	863,167.90	157,787	168,082	695,086	51.40	13,523
2014	91,219.36	15,325	16,325	74,894	52.00	1,440
2015	100,084.56	15,213	16,206	83,879	53.00	1,583
2016	912,203.43	124,789	132,931	779,272	53.61	14,536
2017	198,549.41	23,985	25,550	172,999	54.61	3,168
2018	89,459.25	9,420	10,035	79,424	55.23	1,438
2019	87,206.04	7,814	8,324	78,882	55.85	1,412
2020	74,602.42	5,476	5,833	68,769	56.85	1,210
2021	397,824.46	22,835	24,325	373,499	57.48	6,498
2022	786,028.79	32,384	34,497	751,532	58.11	12,933
2023	1,763,741.59	44,094	46,971	1,716,771	58.38	29,407
	17,763,919.28	7,068,376	7,528,765	10,235,154		243,877

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 42.0 1.37

METROPOLITAN EDISON COMPANY

ACCOUNT 361.10 STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
2013	2.80	1	1	2	51.40	
2016	61,263.28	8,381	10,740	50,523	53.61	942
2017	160,278.28	19,362	24,812	135,466	54.61	2,481
2018	89,952.94	9,472	12,138	77,815	55.23	1,409
2019	27,617.58	2,475	3,171	24,447	55.85	438
2023	107.86	3	4	104	58.38	2
	339,222.74	39,694	50,866	288,357		5,272

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 54.7 1.55

METROPOLITAN EDISON COMPANY

ACCOUNT 361.20 STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION (ROADS AND TRAILS)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
1903	2,377.57	2,369	2,378			
1975	1,494.25	954	1,206	288	28.02	10
1983	5,088.94	2,830	3,578	1,511	33.13	46
1993	2,946.76	1,300	1,643	1,304	39.93	33
	11,907.52	7,453	8,805	3,103		89

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 34.9 0.75

METROPOLITAN EDISON COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. 0						
1911	26.07	26	26			
1912	11.14	11	11			
1914	362.01	360	343	19	0.61	19
1916	50.58	50	48	3	0.20	3
1917	1,016.81	1,006	959	58	1.20	48
1918	1,002.75	993	947	56	1.03	54
1919	521.84	512	488	34	2.02	17
1920	1,267.19	1,245	1,187	80	1.88	43
1921	23,873.84	23,473	22,378	1,496	1.77	845
1922	3,904.79	3,802	3,625	280	2.76	101
1923	61,540.31	59,965	57,168	4,372	2.67	1,637
1924	34,156.18	33,295	31,742	2,414	2.60	928
1925	29,530.13	28,502	27,173	2,357	3.59	657
1926	34,377.63	33,185	31,637	2,741	3.54	774
1927	175,880.21	169,760	161,842	14,038	3.52	3,988
1928	34,093.79	32,901	31,366	2,728	3.50	779
1929	72,031.81	68,790	65,581	6,451	4.50	1,434
1930	26,585.19	25,373	24,190	2,395	4.51	531
1931	33,681.67	32,122	30,624	3,058	4.54	674
1932	1,077.21	1,026	978	99	4.58	22
1933	5,399.92	5,089	4,852	548	5.59	98
1934	389.96	367	350	40	5.65	7
1935	7,510.23	7,058	6,729	781	5.73	136
1936	1,762.78	1,654	1,577	186	5.84	32
1937	38,103.06	35,672	34,008	4,095	5.96	687
1938	9,302.11	8,610	8,208	1,094	6.95	157
1939	4,765.17	4,400	4,195	570	7.09	80
1940	16,506.18	15,202	14,493	2,013	7.25	278
1941	180,062.40	165,387	157,673	22,389	7.41	3,021
1942	74,018.67	67,786	64,624	9,395	7.59	1,238
1943	73,613.51	67,194	64,060	9,554	7.79	1,226
1944	11,048.83	10,050	9,581	1,468	8.00	184
1945	17,658.98	16,004	15,258	2,401	8.22	292
1946	35,843.04	32,076	30,580	5,263	9.22	571
1947	181,017.38	161,323	153,798	27,219	9.46	2,877
1948	217,631.05	193,126	184,118	33,513	9.71	3,451
1949	398,781.40	352,283	335,852	62,929	9.97	6,312
1950	639,907.20	562,542	536,303	103,604	10.25	10,108
1951	743,126.22	649,938	619,623	123,503	10.54	11,718
1952	298,677.56	259,849	247,729	50,949	10.83	4,704
1953	914,332.22	791,080	754,182	160,150	11.14	14,376
1954	1,108,498.79	953,420	908,950	199,549	11.47	17,397
1955	813,143.81	695,075	662,655	150,489	11.80	12,753

METROPOLITAN EDISON COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. 0						
1956	638,411.16	542,266	516,973	121,438	12.15	9,995
1957	1,520,944.58	1,283,373	1,223,513	297,432	12.50	23,795
1958	991,445.19	830,732	791,984	199,461	12.87	15,498
1959	687,708.85	572,036	545,355	142,354	13.24	10,752
1960	722,312.80	596,341	568,526	153,787	13.62	11,291
1961	732,930.30	600,417	572,412	160,518	14.02	11,449
1962	794,835.69	650,811	620,455	174,381	13.83	12,609
1963	700,427.41	568,607	542,086	158,341	14.26	11,104
1964	638,378.37	513,639	489,681	148,697	14.69	10,122
1965	575,586.72	458,915	437,510	138,077	15.13	9,126
1966	1,048,852.39	828,384	789,746	259,106	15.57	16,641
1967	3,237,414.75	2,531,658	2,413,574	823,841	16.03	51,394
1968	1,112,569.24	861,129	820,963	291,606	16.50	17,673
1969	2,837,231.65	2,173,036	2,071,679	765,553	16.96	45,139
1970	1,323,585.26	1,002,748	955,977	367,608	17.44	21,078
1971	3,094,942.15	2,318,112	2,209,989	884,953	17.93	49,356
1972	1,892,257.27	1,400,649	1,335,319	556,938	18.43	30,219
1973	2,153,363.13	1,574,754	1,501,303	652,060	18.92	34,464
1974	1,699,519.65	1,227,393	1,170,144	529,376	19.43	27,245
1975	408,004.36	290,826	277,261	130,743	19.94	6,557
1976	887,233.63	628,250	598,947	288,287	19.99	14,422
1977	312,661.79	218,300	208,118	104,544	20.53	5,092
1978	175,956.46	121,093	115,445	60,511	21.07	2,872
1979	625,993.24	424,423	404,627	221,366	21.61	10,244
1980	330,361.01	220,516	210,231	120,130	22.17	5,419
1981	1,030,874.59	677,078	645,497	385,378	22.73	16,955
1982	483,287.86	312,204	297,642	185,646	23.29	7,971
1983	1,982,611.73	1,258,958	1,200,237	782,375	23.86	32,790
1984	3,335,289.95	2,080,220	1,983,193	1,352,097	24.44	55,323
1985	2,953,149.93	1,819,731	1,734,854	1,218,296	24.60	49,524
1986	3,099,344.17	1,873,244	1,785,871	1,313,473	25.20	52,122
1987	3,160,198.24	1,872,417	1,785,082	1,375,116	25.79	53,320
1988	2,837,607.68	1,646,947	1,570,129	1,267,479	26.39	48,029
1989	4,293,379.02	2,438,639	2,324,894	1,968,485	27.00	72,907
1990	8,550,286.93	4,748,829	4,527,330	4,022,957	27.61	145,707
1991	5,875,929.20	3,208,257	3,058,615	2,817,314	27.85	101,160
1992	6,262,819.06	3,338,083	3,182,385	3,080,434	28.48	108,161
1993	5,764,225.13	2,996,244	2,856,491	2,907,734	29.10	99,922
1994	2,376,329.01	1,203,135	1,147,017	1,229,312	29.74	41,335
1995	4,879,413.78	2,403,599	2,291,488	2,587,926	30.38	85,185
1996	1,073,458.79	516,978	492,865	580,594	30.67	18,930
1997	5,483,734.94	2,563,646	2,444,070	3,039,665	31.32	97,052
1998	3,144,419.08	1,425,051	1,358,582	1,785,837	31.98	55,842

METROPOLITAN EDISON COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. 0						
1999	1,760,485.19	776,726	740,497	1,019,988	32.30	31,579
2000	1,421,780.83	606,105	577,835	843,946	32.97	25,597
2001	6,144,141.33	2,526,471	2,408,629	3,735,512	33.65	111,011
2002	3,065,191.32	1,220,559	1,163,629	1,901,562	34.00	55,928
2003	4,913,556.41	1,880,418	1,792,710	3,120,846	34.68	89,990
2004	2,364,425.71	867,744	827,270	1,537,156	35.36	43,472
2005	8,728,384.48	3,081,120	2,937,408	5,790,976	35.75	161,985
2006	4,627,635.18	1,558,125	1,485,450	3,142,185	36.45	86,205
2007	8,669,008.27	2,791,421	2,661,221	6,007,787	36.85	163,034
2008	8,887,930.53	2,712,596	2,586,073	6,301,858	37.56	167,781
2009	5,849,799.49	1,695,272	1,616,200	4,233,599	37.98	111,469
2010	14,802,456.33	4,055,873	3,866,695	10,935,761	38.41	284,711
2011	5,810,098.19	1,497,843	1,427,979	4,382,119	38.86	112,767
2012	6,603,657.07	1,584,878	1,510,955	5,092,702	39.58	128,669
2013	18,508,186.57	4,129,176	3,936,579	14,571,608	40.05	363,835
2014	10,463,556.97	2,153,400	2,052,959	8,410,598	40.52	207,567
2015	11,563,078.97	2,185,422	2,083,487	9,479,592	40.75	232,628
2016	9,380,419.45	1,602,176	1,527,446	7,852,973	41.25	190,375
2017	7,967,454.18	1,212,647	1,156,086	6,811,368	41.76	163,107
2018	8,171,781.84	1,094,202	1,043,165	7,128,617	42.04	169,567
2019	8,955,015.35	1,029,827	981,793	7,973,222	42.34	188,314
2020	12,495,391.64	1,197,059	1,141,224	11,354,168	42.45	267,472
2021	11,726,397.22	894,724	852,991	10,873,406	42.37	256,630
2022	11,569,986.65	647,919	617,698	10,952,289	42.14	259,902
2023	10,608,413.76	369,173	351,954	10,256,460	41.60	246,550
2024	22,596,561.89	286,976	273,591	22,322,971	38.87	574,298
	329,710,172.58	108,051,102	103,011,295	226,698,878		6,404,491

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 35.4 1.94

METROPOLITAN EDISON COMPANY

ACCOUNT 362.10 STATION EQUIPMENT - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. 0						
1968	64,221.09	49,707	35,266	28,955	16.50	1,755
1971	13,539.37	10,141	7,195	6,344	17.93	354
1973	3,233.03	2,364	1,677	1,556	18.92	82
1986	7,888.25	4,768	3,383	4,505	25.20	179
1997	4.43	2	1	3	31.32	
2002	907,443.87	361,344	256,366	651,078	34.00	19,149
2012	950,122.49	228,029	161,782	788,340	39.58	19,918
2013	8,732.28	1,948	1,382	7,350	40.05	184
2014	237,507.13	48,879	34,679	202,828	40.52	5,006
2015	733,845.10	138,697	98,403	635,442	40.75	15,594
2016	780,994.97	133,394	94,640	686,355	41.25	16,639
2017	267,474.74	40,710	28,883	238,592	41.76	5,713
2018	1,498,586.27	200,661	142,365	1,356,221	42.04	32,260
2019	979,592.52	112,653	79,925	899,668	42.34	21,249
2020	2,736,898.03	262,195	186,022	2,550,876	42.45	60,091
2021	792,168.98	60,442	42,882	749,287	42.37	17,684
2022	650,129.17	36,407	25,830	624,299	42.14	14,815
2023	1,287,277.94	44,797	31,783	1,255,495	41.60	30,180
	11,919,659.66	1,737,138	1,232,464	10,687,196		260,852

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 41.0 2.19

METROPOLITAN EDISON COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
NET SALVAGE PERCENT.. 0						
1943	213,559.35	184,494	165,502	48,057	12.84	3,743
1944	44,130.95	37,657	33,781	10,350	13.84	748
1945	83,153.19	70,730	63,449	19,704	13.96	1,411
1946	149,980.48	127,153	114,064	35,916	14.09	2,549
1947	170,287.03	143,858	129,049	41,238	14.24	2,896
1948	303,191.70	255,136	228,872	74,320	14.41	5,158
1949	254,899.61	211,694	189,902	64,998	15.41	4,218
1950	225,565.43	186,543	167,340	58,225	15.59	3,735
1951	109,826.27	90,409	81,102	28,724	15.79	1,819
1952	423,137.11	346,634	310,951	112,186	16.00	7,012
1953	433,585.89	353,416	317,035	116,551	16.22	7,186
1954	602,714.59	488,681	438,376	164,339	16.45	9,990
1955	666,948.14	533,025	478,155	188,793	17.46	10,813
1956	721,435.58	573,253	514,242	207,194	17.71	11,699
1957	779,493.10	615,644	552,269	227,224	17.97	12,645
1958	889,800.98	698,227	626,351	263,450	18.25	14,436
1959	1,009,009.98	786,422	705,467	303,543	18.54	16,372
1960	1,008,139.04	780,300	699,976	308,163	18.83	16,366
1961	1,092,408.71	839,407	752,998	339,411	19.14	17,733
1962	1,294,942.64	987,394	885,751	409,192	19.47	21,017
1963	1,318,554.36	989,311	887,471	431,083	20.47	21,059
1964	1,492,787.38	1,110,932	996,572	496,215	20.80	23,856
1965	1,695,401.01	1,250,867	1,122,102	573,299	21.15	27,106
1966	1,717,438.46	1,255,791	1,126,519	590,919	21.50	27,485
1967	1,980,500.89	1,434,873	1,287,167	693,334	21.87	31,703
1968	2,295,971.32	1,647,589	1,477,985	817,986	22.24	36,780
1969	2,555,225.31	1,815,232	1,628,371	926,854	22.62	40,975
1970	2,714,442.95	1,908,253	1,711,817	1,002,626	23.02	43,555
1971	3,244,837.30	2,256,784	2,024,470	1,220,367	23.42	52,108
1972	3,072,487.40	2,113,257	1,895,717	1,176,770	23.83	49,382
1973	4,022,763.05	2,734,674	2,453,165	1,569,598	24.26	64,699
1974	4,020,539.15	2,700,194	2,422,235	1,598,304	24.69	64,735
1975	2,773,371.64	1,839,577	1,650,210	1,123,162	25.13	44,694
1976	2,883,244.43	1,887,948	1,693,602	1,189,642	25.57	46,525
1977	2,820,775.48	1,822,221	1,634,641	1,186,134	26.03	45,568
1978	2,967,295.26	1,876,518	1,683,348	1,283,947	27.03	47,501
1979	2,768,605.36	1,725,949	1,548,279	1,220,326	27.49	44,392
1980	2,737,062.33	1,680,830	1,507,805	1,229,257	27.96	43,965
1981	2,584,700.71	1,562,710	1,401,844	1,182,857	28.45	41,577
1982	3,154,203.29	1,889,999	1,695,442	1,458,761	28.43	51,311
1983	4,594,456.04	2,707,513	2,428,800	2,165,656	28.92	74,884
1984	4,022,443.18	2,329,799	2,089,968	1,932,475	29.43	65,663
1985	5,633,159.24	3,204,141	2,874,305	2,758,854	29.94	92,146

METROPOLITAN EDISON COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
NET SALVAGE PERCENT.. 0						
1986	6,641,697.63	3,707,396	3,325,755	3,315,943	30.47	108,826
1987	8,218,702.15	4,499,739	4,036,534	4,182,168	30.99	134,952
1988	8,402,201.51	4,508,621	4,044,501	4,357,701	31.52	138,252
1989	9,937,356.58	5,221,087	4,683,626	5,253,731	32.07	163,821
1990	9,621,958.87	4,945,687	4,436,576	5,185,383	32.62	158,963
1991	13,219,808.17	6,642,954	5,959,125	7,260,683	33.17	218,893
1992	9,568,334.34	4,696,138	4,212,715	5,355,619	33.72	158,826
1993	9,762,426.87	4,705,490	4,221,105	5,541,322	33.86	163,654
1994	8,790,251.24	4,128,781	3,703,762	5,086,489	34.44	147,691
1995	8,122,283.64	3,713,508	3,331,238	4,791,046	35.02	136,809
1996	5,412,570.35	2,406,429	2,158,710	3,253,860	35.60	91,401
1997	7,531,918.97	3,272,619	2,935,734	4,596,185	35.79	128,421
1998	9,729,953.79	4,100,203	3,678,126	6,051,828	36.39	166,305
1999	6,634,240.89	2,706,770	2,428,134	4,206,107	37.00	113,679
2000	5,138,486.96	2,039,465	1,829,522	3,308,965	37.23	88,879
2001	9,475,480.81	3,629,109	3,255,527	6,219,954	37.85	164,332
2002	5,467,222.49	2,029,433	1,820,522	3,646,700	38.11	95,689
2003	5,406,065.72	1,929,425	1,730,809	3,675,257	38.74	94,870
2004	6,736,466.87	2,320,039	2,081,213	4,655,254	39.02	119,304
2005	9,356,807.45	3,084,004	2,766,535	6,590,272	39.67	166,127
2006	9,247,449.13	2,925,893	2,624,700	6,622,749	39.98	165,652
2007	8,663,505.91	2,623,310	2,353,265	6,310,241	40.30	156,582
2008	15,294,455.50	4,417,039	3,962,347	11,332,108	40.64	278,841
2009	12,724,207.16	3,491,522	3,132,103	9,592,104	40.99	234,011
2010	10,670,669.32	2,770,106	2,484,950	8,185,719	41.36	197,914
2011	11,740,846.29	2,869,463	2,574,079	9,166,767	41.75	219,563
2012	18,617,219.97	4,281,961	3,841,174	14,776,046	41.85	353,072
2013	9,019,383.04	1,929,246	1,730,649	7,288,734	42.26	172,474
2014	12,685,802.81	2,516,863	2,257,776	10,428,027	42.41	245,886
2015	7,078,980.92	1,291,206	1,158,289	5,920,692	42.58	139,049
2016	9,136,092.66	1,514,764	1,358,833	7,777,260	42.78	181,797
2017	14,508,837.36	2,164,719	1,941,882	12,566,955	42.75	293,964
2018	22,836,315.12	3,014,394	2,704,091	20,132,224	42.76	470,819
2019	21,932,910.04	2,509,125	2,250,835	19,682,075	42.58	462,238
2020	26,119,048.19	2,515,264	2,256,341	23,862,707	42.23	565,065
2021	24,871,973.56	1,925,091	1,726,921	23,145,053	41.75	554,373
2022	35,599,061.19	2,046,946	1,836,233	33,762,828	40.98	823,886
2023	36,475,767.12	1,342,308	1,204,130	35,271,637	39.31	897,269
2024	25,031,158.09	350,436	314,362	24,716,796	35.09	704,383
	572,974,393.99	172,841,592	155,049,196	417,925,198		11,129,747

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 37.6 1.94

METROPOLITAN EDISON COMPANY

ACCOUNT 364.10 POLES, TOWERS AND FIXTURES - SUBTRANSMISSION (TOWERS AND FIXTURES)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. 0						
1926	1,345.11	1,272	1,345			
1929	2,082.40	1,949	2,082			
1948	2,335.61	2,001	2,327	9	12.79	1
1953	4,671.22	3,841	4,467	204	15.46	13
1955	2,335.61	1,883	2,190	146	16.71	9
1962	16,349.25	12,262	14,261	2,088	20.83	100
1998	6,147.80	2,135	2,483	3,665	49.83	74
2007	859.01	198	230	629	58.26	11
	36,126.01	25,541	29,385	6,741		208

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.4 0.58

METROPOLITAN EDISON COMPANY

ACCOUNT 364.11 POLES, TOWERS AND FIXTURES - SUBTRANSMISSION (POLES AND FIXTURES)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
NET SALVAGE PERCENT.. 0						
1929	702.85	638	703			
1938	1,728.17	1,525	1,728			
1939	96.14	85	96			
1940	283.10	246	283			
1941	261.13	227	261			
1942	264.57	229	265			
1943	113.70	98	113	1	12.84	
1944	795.41	679	785	10	13.84	1
1945	65.71	56	65	1	13.96	
1946	440.47	373	431	9	14.09	1
1947	732.03	618	715	17	14.24	1
1948	1,234.77	1,039	1,201	34	14.41	2
1949	591.25	491	568	23	15.41	1
1950	1,539.84	1,273	1,472	68	15.59	4
1951	1,273.63	1,048	1,212	62	15.79	4
1952	28,420.50	23,282	26,921	1,500	16.00	94
1953	24,305.18	19,811	22,907	1,398	16.22	86
1954	12,257.86	9,939	11,492	766	16.45	47
1955	1,900.21	1,519	1,756	144	17.46	8
1956	3,469.19	2,757	3,188	281	17.71	16
1957	23,165.84	18,296	21,156	2,010	17.97	112
1958	2,013.13	1,580	1,827	186	18.25	10
1959	12,639.83	9,851	11,391	1,249	18.54	67
1960	55,483.74	42,944	49,656	5,828	18.83	310
1961	50,383.33	38,715	44,766	5,617	19.14	293
1962	6,408.25	4,886	5,650	758	19.47	39
1963	1,843.94	1,384	1,600	244	20.47	12
1964	11,814.01	8,792	10,166	1,648	20.80	79
1965	3,787.29	2,794	3,231	556	21.15	26
1966	2,020.96	1,478	1,709	312	21.50	15
1967	1,849.98	1,340	1,549	301	21.87	14
1968	5,622.75	4,035	4,666	957	22.24	43
1969	1,630.57	1,158	1,339	292	22.62	13
1970	285,717.12	200,859	232,254	53,463	23.02	2,322
1971	10,343.25	7,194	8,318	2,025	23.42	86
1972	832.50	573	663	170	23.83	7
1973	1,003.05	682	789	214	24.26	9
1974	2,634.66	1,769	2,045	590	24.69	24
1975	26,188.75	17,371	20,086	6,103	25.13	243
1976	8,584.91	5,621	6,500	2,085	25.57	82
1977	3,204.55	2,070	2,394	811	26.03	31

METROPOLITAN EDISON COMPANY

ACCOUNT 364.11 POLES, TOWERS AND FIXTURES - SUBTRANSMISSION (POLES AND FIXTURES)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
NET SALVAGE PERCENT.. 0						
1978	11,980.20	7,576	8,760	3,220	27.03	119
1979	10,907.53	6,800	7,863	3,045	27.49	111
1980	756.21	464	537	219	27.96	8
1981	18,052.63	10,915	12,621	5,432	28.45	191
1982	7,111.34	4,261	4,927	2,184	28.43	77
1983	7,736.69	4,559	5,272	2,465	28.92	85
1984	5,606.54	3,247	3,754	1,853	29.43	63
1985	7,962.30	4,529	5,237	2,725	29.94	91
1987	28,399.12	15,549	17,979	10,420	30.99	336
1988	8,946.17	4,801	5,551	3,395	31.52	108
1990	376.27	193	223	153	32.62	5
1991	401.68	202	234	168	33.17	5
1997	977.29	425	491	486	35.79	14
2003	27,465.40	9,802	11,334	16,131	38.74	416
2004	12,230.16	4,212	4,870	7,360	39.02	189
2005	30,435.12	10,031	11,599	18,836	39.67	475
2006	47,470.76	15,020	17,368	30,103	39.98	753
2007	21,306.46	6,452	7,460	13,846	40.30	344
2008	4,708.79	1,360	1,573	3,136	40.64	77
2012	138,052.44	31,752	36,715	101,337	41.85	2,421
2014	157,467.11	31,241	36,124	121,343	42.41	2,861
2016	7,418.36	1,230	1,422	5,996	42.78	140
2017	485.63	72	83	403	42.75	9
2018	98,981.47	13,066	15,108	83,873	42.76	1,961
2019	19,456.05	2,226	2,574	16,882	42.58	396
2020	14,421.96	1,389	1,606	12,816	42.23	303
2021	101,382.41	7,847	9,074	92,308	41.75	2,211
2022	237,784.97	13,673	15,810	221,975	40.98	5,417
2023	1,608,492.46	59,193	68,445	1,540,047	39.31	39,177
	3,234,421.64	711,412	822,531	2,411,891		62,465

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 38.6 1.93

METROPOLITAN EDISON COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-O1						
NET SALVAGE PERCENT.. 0						
1943	1,192,497.37	971,885	551,204	641,293	18.50	34,664
1944	21,603.01	17,563	9,961	11,642	18.51	629
1945	66,860.68	54,217	30,749	36,112	18.54	1,948
1946	111,948.52	89,637	50,838	61,111	19.54	3,127
1947	104,919.22	83,747	47,497	57,422	19.59	2,931
1948	179,352.85	141,330	80,155	99,198	20.58	4,820
1949	232,088.78	182,236	103,355	128,734	20.65	6,234
1950	109,931.29	85,988	48,768	61,163	20.74	2,949
1951	192,508.17	148,578	84,266	108,242	21.73	4,981
1952	135,497.86	104,130	59,057	76,441	21.84	3,500
1953	218,467.60	167,128	94,786	123,682	21.96	5,632
1954	348,386.33	262,823	149,060	199,326	22.95	8,685
1955	384,132.61	288,330	163,526	220,607	23.09	9,554
1956	389,684.66	290,939	165,006	224,679	23.25	9,664
1957	505,552.25	375,373	212,892	292,660	23.41	12,501
1958	546,890.17	400,050	226,888	320,002	24.41	13,109
1959	550,523.70	400,231	226,991	323,533	24.59	13,157
1960	571,726.45	413,015	234,241	337,485	24.79	13,614
1961	690,209.53	495,294	280,906	409,304	24.99	16,379
1962	765,316.66	540,467	306,525	458,792	26.00	17,646
1963	859,443.66	602,556	341,739	517,705	26.22	19,745
1964	781,306.92	543,633	308,321	472,986	26.45	17,882
1965	923,666.64	637,515	361,566	562,101	26.71	21,045
1966	1,125,450.18	770,258	436,851	688,599	26.97	25,532
1967	1,456,978.50	988,560	560,661	896,318	27.25	32,892
1968	1,393,507.29	936,994	531,415	862,092	27.53	31,315
1969	1,585,556.28	1,055,980	598,898	986,658	27.83	35,453
1970	1,650,818.00	1,088,549	617,370	1,033,448	28.15	36,712
1971	2,044,633.49	1,323,696	750,733	1,293,900	29.14	44,403
1972	1,860,906.18	1,191,910	675,991	1,184,915	29.47	40,207
1973	2,037,289.63	1,290,419	731,860	1,305,430	29.80	43,806
1974	2,081,268.80	1,313,697	745,062	1,336,207	29.50	45,295
1975	1,294,037.99	807,091	457,741	836,297	29.87	27,998
1976	1,457,350.45	897,728	509,146	948,204	30.24	31,356
1977	1,296,452.13	788,243	447,051	849,401	30.62	27,740
1978	1,261,372.19	756,571	429,089	832,283	31.02	26,831
1979	917,752.16	542,850	307,877	609,875	31.42	19,410
1980	1,283,110.61	748,053	424,258	858,853	31.83	26,983
1981	1,221,503.54	706,762	400,839	820,665	31.68	25,905
1982	1,467,613.78	835,806	474,027	993,587	32.13	30,924
1983	2,478,913.93	1,388,688	787,593	1,691,321	32.58	51,913
1984	2,279,897.78	1,264,887	717,379	1,562,519	32.50	48,078
1985	2,638,395.62	1,438,189	815,668	1,822,728	32.96	55,301

METROPOLITAN EDISON COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-O1						
NET SALVAGE PERCENT.. 0						
1986	3,491,043.61	1,868,407	1,059,665	2,431,379	33.44	72,709
1987	3,455,366.34	1,827,198	1,036,294	2,419,072	33.42	72,384
1988	3,002,770.51	1,567,446	888,975	2,113,796	33.43	63,231
1989	4,034,097.27	2,062,231	1,169,592	2,864,505	33.94	84,399
1990	5,506,905.21	2,773,828	1,573,174	3,933,731	33.99	115,732
1991	6,450,738.43	3,198,276	1,813,899	4,636,839	34.07	136,097
1992	7,100,446.38	3,438,036	1,949,879	5,150,567	34.62	148,774
1993	6,876,018.26	3,270,234	1,854,710	5,021,308	34.73	144,581
1994	7,432,473.13	3,467,992	1,966,868	5,465,605	34.86	156,787
1995	5,341,945.04	2,442,337	1,385,169	3,956,776	35.02	112,986
1996	3,796,274.08	1,698,453	963,276	2,832,998	35.20	80,483
1997	5,249,658.00	2,295,150	1,301,692	3,947,966	35.40	111,524
1998	5,076,887.01	2,179,508	1,236,106	3,840,781	35.23	109,020
1999	5,515,826.00	2,306,718	1,308,253	4,207,573	35.48	118,590
2000	5,271,135.36	2,143,771	1,215,838	4,055,297	35.74	113,467
2001	5,716,796.16	2,270,711	1,287,832	4,428,964	35.67	124,165
2002	5,286,536.30	2,045,890	1,160,325	4,126,211	35.64	115,775
2003	3,546,960.99	1,334,367	756,785	2,790,176	35.65	78,266
2004	8,071,598.18	2,945,326	1,670,439	6,401,159	35.68	179,405
2005	12,265,225.12	4,329,624	2,455,542	9,809,683	35.75	274,397
2006	11,841,949.52	4,031,000	2,286,178	9,555,772	35.85	266,549
2007	21,038,455.66	6,921,652	3,925,608	17,112,848	35.69	479,486
2008	19,211,689.89	6,086,263	3,451,818	15,759,872	35.58	442,942
2009	21,935,387.01	6,663,971	3,779,465	18,155,922	35.52	511,146
2010	14,233,314.28	4,127,661	2,340,999	11,892,315	35.50	334,995
2011	22,301,920.84	6,173,172	3,501,108	18,800,813	35.28	532,903
2012	33,551,480.67	8,807,264	4,995,031	28,556,450	35.12	813,111
2013	14,593,249.29	3,624,963	2,055,894	12,537,355	34.80	360,269
2014	18,709,308.31	4,381,720	2,485,088	16,224,220	34.34	472,458
2015	15,212,131.08	3,323,851	1,885,119	13,327,012	33.98	392,202
2016	21,010,601.13	4,250,445	2,410,636	18,599,965	33.52	554,892
2017	22,409,943.17	4,150,321	2,353,851	20,056,092	32.99	607,945
2018	38,056,848.86	6,355,494	3,604,512	34,452,337	32.41	1,063,016
2019	37,330,725.50	5,524,947	3,133,468	34,197,258	31.67	1,079,800
2020	37,943,824.35	4,864,398	2,758,839	35,184,985	30.59	1,150,212
2021	30,358,117.01	3,230,104	1,831,950	28,526,167	29.39	970,608
2022	30,916,820.29	2,559,913	1,451,852	29,464,968	27.71	1,063,333
2023	43,131,741.87	2,415,378	1,369,879	41,761,863	25.31	1,650,014
2024	70,826,293.01	1,699,831	964,058	69,862,235	20.29	3,443,186
	679,817,826.58	166,089,447	94,197,472	585,620,355		19,554,289

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.9 2.88

METROPOLITAN EDISON COMPANY

ACCOUNT 365.01 OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-O1						
NET SALVAGE PERCENT.. 0						
1939	38.09	32	30	8	16.54	
1940	31.89	27	26	6	16.51	
1942	710.00	586	558	152	17.50	9
1943	27.61	23	22	6	18.50	
1944	70.73	58	55	16	18.51	1
1945	168.73	137	131	38	18.54	2
1946	99.09	79	75	24	19.54	1
1947	131.73	105	100	32	19.59	2
1948	1,390.11	1,095	1,043	347	20.58	17
1949	30.39	24	23	7	20.65	
1950	10,526.70	8,234	7,846	2,681	20.74	129
1951	990.10	764	728	262	21.73	12
1952	22,038.55	16,937	16,139	5,900	21.84	270
1953	13,021.43	9,961	9,491	3,530	21.96	161
1954	2,967.70	2,239	2,133	835	22.95	36
1955	4,835.80	3,630	3,459	1,377	23.09	60
1956	3,445.72	2,573	2,452	994	23.25	43
1957	11,694.14	8,683	8,274	3,420	23.41	146
1958	152.56	112	107	46	24.41	2
1959	21,521.10	15,646	14,908	6,613	24.59	269
1960	35,551.43	25,682	24,471	11,080	24.79	447
1961	18,396.12	13,201	12,579	5,817	24.99	233
1962	10,322.71	7,290	6,946	3,377	26.00	130
1963	232.90	163	155	78	26.22	3
1964	3,067.11	2,134	2,033	1,034	26.45	39
1965	6,210.01	4,286	4,084	2,126	26.71	80
1966	18,679.91	12,785	12,182	6,498	26.97	241
1967	1,743.93	1,183	1,127	617	27.25	23
1968	28,411.37	19,104	18,204	10,207	27.53	371
1969	11,879.99	7,912	7,539	4,341	27.83	156
1970	1,093.30	721	687	406	28.15	14
1971	3,877.44	2,510	2,392	1,485	29.14	51
1972	1,535.15	983	937	598	29.47	20
1973	2,906.23	1,841	1,754	1,152	29.80	39
1974	13,628.48	8,602	8,197	5,431	29.50	184
1975	4,118.94	2,569	2,448	1,671	29.87	56
1976	9,542.02	5,878	5,601	3,941	30.24	130
1977	4,307.63	2,619	2,496	1,812	30.62	59
1978	4,016.05	2,409	2,295	1,721	31.02	55
1979	1,524.69	902	859	666	31.42	21
1980	2,385.56	1,391	1,325	1,061	31.83	33
1981	1,869.24	1,082	1,031	838	31.68	26
1982	13,228.37	7,534	7,179	6,049	32.13	188

METROPOLITAN EDISON COMPANY

ACCOUNT 365.01 OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-O1						
NET SALVAGE PERCENT.. 0						
1983	558.15	313	298	260	32.58	8
1984	2,555.57	1,418	1,351	1,205	32.50	37
1985	9,403.35	5,126	4,884	4,519	32.96	137
1987	25,041.18	13,242	12,618	12,423	33.42	372
1988	16,503.46	8,615	8,209	8,294	33.43	248
1989	1,073.87	549	523	551	33.94	16
1990	26,393.66	13,294	12,667	13,727	33.99	404
1991	9,128.79	4,526	4,313	4,816	34.07	141
1993	4,294.68	2,043	1,947	2,348	34.73	68
2004	96,623.40	35,258	33,596	63,027	35.68	1,766
2005	77,537.05	27,371	26,081	51,456	35.75	1,439
2006	1,977.22	673	641	1,336	35.85	37
2007	195,825.21	64,426	61,389	134,436	35.69	3,767
2008	10,488.87	3,323	3,166	7,323	35.58	206
2009	22,850.36	6,942	6,615	16,235	35.52	457
2010	7,205.30	2,090	1,991	5,214	35.50	147
2012	236,026.57	61,957	59,037	176,990	35.12	5,040
2014	160,596.27	37,612	35,840	124,756	34.34	3,633
2015	3,638.52	795	758	2,881	33.98	85
2016	7,133.20	1,443	1,375	5,758	33.52	172
2017	9,807.05	1,816	1,730	8,077	32.99	245
2018	67,367.30	11,250	10,720	56,647	32.41	1,748
2019	2,451.08	363	346	2,105	31.67	66
2020	1,105.33	142	135	970	30.59	32
2021	22,958.90	2,443	2,328	20,631	29.39	702
2022	3,113.80	258	246	2,868	27.71	104
2023	31,588.83	1,769	1,685	29,904	25.31	1,182
2024	117.03	3	3	114	20.29	6
	1,345,784.75	512,786	488,613	857,172		26,024

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.9 1.93

METROPOLITAN EDISON COMPANY

ACCOUNT 365.10 OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
1943	380,513.31	356,617	360,763	19,750	5.46	3,617
1944	15,821.25	14,647	14,817	1,004	6.45	156
1945	42,550.51	39,240	39,696	2,855	6.71	425
1946	63,631.42	58,439	59,118	4,513	6.97	647
1947	69,038.07	63,135	63,869	5,169	7.25	713
1948	89,249.67	81,253	82,198	7,052	7.53	937
1949	111,809.97	101,300	102,478	9,332	7.83	1,192
1950	64,472.02	58,115	58,791	5,681	8.15	697
1951	142,947.05	128,181	129,671	13,276	8.47	1,567
1952	84,341.60	75,216	76,091	8,251	8.80	938
1953	94,275.28	83,584	84,556	9,719	9.15	1,062
1954	140,496.62	123,806	125,246	15,251	9.50	1,605
1955	114,406.64	100,186	101,351	13,056	9.87	1,323
1956	157,112.80	136,688	138,277	18,836	10.24	1,839
1957	154,150.38	133,186	134,735	19,415	10.62	1,828
1958	205,720.85	176,467	178,519	27,202	11.02	2,468
1959	219,487.04	185,467	187,623	31,864	12.02	2,651
1960	184,164.75	154,422	156,217	27,948	12.42	2,250
1961	112,032.35	93,189	94,273	17,759	12.84	1,383
1962	101,482.68	83,723	84,696	16,787	13.26	1,266
1963	105,031.57	85,265	86,256	18,776	14.26	1,317
1964	101,255.83	81,470	82,417	18,839	14.69	1,282
1965	112,141.95	89,411	90,451	21,691	15.13	1,434
1966	137,922.39	108,117	109,374	28,548	16.13	1,770
1967	147,026.94	114,122	115,449	31,578	16.58	1,905
1968	157,352.81	120,910	122,316	35,037	17.03	2,057
1969	167,220.44	126,218	127,686	39,534	18.03	2,193
1970	199,854.86	149,212	150,947	48,908	18.50	2,644
1971	188,095.19	138,871	140,486	47,609	18.96	2,511
1972	242,676.69	175,819	177,863	64,814	19.96	3,247
1973	273,558.19	195,813	198,090	75,468	20.45	3,690
1974	264,472.28	186,982	189,156	75,316	20.93	3,598
1975	126,037.32	87,344	88,360	37,677	21.93	1,718
1976	217,645.81	148,826	150,556	67,090	22.43	2,991
1977	249,591.37	167,176	169,120	80,471	23.42	3,436
1978	250,510.99	165,412	167,335	83,176	23.92	3,477
1979	190,024.02	122,775	124,203	65,821	24.92	2,641
1980	234,120.27	148,994	150,726	83,394	25.43	3,279
1981	196,628.87	123,168	124,600	72,029	25.94	2,777
1982	200,843.36	122,916	124,345	76,498	26.94	2,840
1983	346,093.20	206,825	209,230	136,863	27.94	4,898

METROPOLITAN EDISON COMPANY

ACCOUNT 365.10 OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
1984	251,487.33	147,673	149,390	102,097	28.47	3,586
1985	374,897.72	214,741	217,238	157,660	29.46	5,352
1986	648,563.92	364,558	368,797	279,767	29.99	9,329
1987	1,058,580.27	579,573	586,312	472,268	30.99	15,239
1988	1,231,252.20	660,690	668,372	562,880	31.52	17,858
1989	1,328,283.71	693,098	701,157	627,127	32.53	19,278
1990	1,308,777.24	663,812	671,530	637,247	33.52	19,011
1991	1,221,528.11	605,634	612,676	608,852	34.07	17,871
1992	1,262,265.83	607,150	614,209	648,057	35.07	18,479
1993	1,098,372.52	512,061	518,015	580,358	36.07	16,090
1994	1,641,782.22	741,100	749,717	892,065	37.07	24,064
1995	1,004,098.76	441,402	446,534	557,565	37.61	14,825
1996	617,283.24	262,098	265,145	352,138	38.62	9,118
1997	869,150.23	356,178	360,319	508,831	39.61	12,846
1998	1,228,338.58	484,948	490,587	737,752	40.62	18,162
1999	789,723.85	302,069	305,581	484,143	41.17	11,760
2000	1,060,475.82	389,725	394,256	666,220	42.17	15,798
2001	1,207,765.63	425,737	430,687	777,079	43.17	18,000
2002	1,098,343.80	370,691	375,001	723,343	44.17	16,376
2003	323,271.89	104,255	105,467	217,805	45.17	4,822
2005	6,915,953.00	2,036,057	2,059,731	4,856,222	46.73	103,921
2006	581,115.34	162,364	164,252	416,863	47.72	8,736
2007	2,974.20	786	795	2,179	48.73	45
2008	5,622,608.19	1,401,154	1,417,445	4,205,163	49.72	84,577
2009	27,126,138.53	6,347,516	6,421,319	20,704,820	50.73	408,138
2010	16,055,137.78	3,516,075	3,556,957	12,498,181	51.72	241,651
2011	5,184,882.04	1,056,679	1,068,965	4,115,917	52.73	78,056
2012	831,486.57	156,985	158,810	672,677	53.72	12,522
2013	40,359,578.39	7,006,423	7,087,888	33,271,690	54.73	607,924
2014	11,540,948.14	1,830,394	1,851,676	9,689,272	55.72	173,892
2015	1,165,582.62	167,145	169,088	996,495	56.73	17,566
2016	3,955,815.95	511,091	517,034	3,438,782	57.29	60,024
2017	7,901,698.47	900,794	911,268	6,990,430	58.29	119,925
2018	15,784,990.48	1,559,557	1,577,690	14,207,300	59.29	239,624
2019	23,634,161.15	1,975,816	1,998,789	21,635,372	60.29	358,855
2020	19,228,895.23	1,315,256	1,330,549	17,898,346	61.29	292,027

METROPOLITAN EDISON COMPANY

ACCOUNT 365.10 OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
2021	16,315,692.84	867,995	878,088	15,437,605	62.29	247,834
2022	309,408.58	11,758	11,894	297,515	63.29	4,701
2023	568,759.43	12,968	13,119	555,640	64.29	8,643
	229,365,878.41	44,876,513	45,398,298	183,967,580		3,440,794
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					53.5	1.50

METROPOLITAN EDISON COMPANY

ACCOUNT 365.11 OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
1940	3,106.30	2,940	3,106			
1941	3,174.60	2,996	3,175			
1942	6,158.31	5,792	6,158			
1944	246.45	228	246			
1945	807.20	744	807			
1947	41.46	38	41			
1948	827.60	753	828			
1949	261.20	237	261			
1950	9,499.49	8,563	9,499			
1951	44.80	40	45			
1952	4,778.63	4,262	4,779			
1953	4,445.49	3,941	4,445			
1954	5,293.29	4,664	5,293			
1955	8,151.92	7,139	8,152			
1956	10,692.28	9,302	10,692			
1957	834.54	721	835			
1958	11,461.24	9,831	11,461			
1959	1,895.17	1,601	1,895			
1960	1,515.25	1,271	1,515			
1961	11,379.95	9,466	11,380			
1962	4,376.50	3,611	4,376			
1963	8,450.35	6,860	8,450			
1964	9,388.90	7,554	9,389			
1965	4,416.63	3,521	4,417			
1966	6,215.37	4,872	6,215			
1967	3,362.21	2,610	3,362			
1968	20,172.86	15,501	20,173			
1969	12,247.51	9,244	12,248			
1970	4,401.53	3,286	4,402			
1971	13,293.91	9,815	13,294			
1972	7,866.02	5,699	7,866			
1973	1,303.64	933	1,304			
1975	8,411.64	5,829	8,412			
1976	4,114.43	2,813	4,114			
1979	786.81	508	787			
1981	405.12	254	405			
1982	99.84	61	100			
1983	1,134.79	678	1,135			
1984	7,489.65	4,398	7,490			
1985	1,562.21	895	1,562			
1986	26.54	15	27			

METROPOLITAN EDISON COMPANY

ACCOUNT 365.11 OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
1988	0.04					
1989	7.31	4	7			
1993	814.09	380	814			
1998	52,089.19	20,565	52,089			
2008	4,000.78	997	4,001			
2016	66,137.05	8,545	51,455	14,682	57.29	256
2018	1,125.43	111	668	457	59.29	8
2019	81,631.95	6,824	41,092	40,540	60.29	672
2020	19,044.41	1,303	7,846	11,198	61.29	183
2021	8.00			8	62.29	
2023	30.53	1	6	25	64.29	
	429,030.41	202,216	362,119	66,911		1,119

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 59.8 0.26

METROPOLITAN EDISON COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
NET SALVAGE PERCENT.. 0						
1943	812,660.67	702,058	672,208	140,453	12.84	10,939
1946	11,481.88	9,734	9,320	2,162	14.09	153
1948	16,519.99	13,902	13,311	3,209	14.41	223
1949	40,112.04	33,313	31,897	8,215	15.41	533
1950	39,793.91	32,910	31,511	8,283	15.59	531
1951	62,754.10	51,659	49,463	13,291	15.79	842
1952	99,859.43	81,805	78,327	21,532	16.00	1,346
1953	38,846.78	31,664	30,318	8,529	16.22	526
1954	192,246.43	155,873	149,246	43,000	16.45	2,614
1955	135,726.49	108,473	103,861	31,865	17.46	1,825
1956	145,856.92	115,898	110,970	34,887	17.71	1,970
1957	142,047.37	112,189	107,419	34,628	17.97	1,927
1958	151,043.20	118,524	113,485	37,558	18.25	2,058
1959	94,534.84	73,680	70,547	23,988	18.54	1,294
1960	115,227.74	89,186	85,394	29,834	18.83	1,584
1961	138,501.46	106,425	101,900	36,601	19.14	1,912
1962	131,123.44	99,982	95,731	35,392	19.47	1,818
1963	106,501.00	79,908	76,510	29,991	20.47	1,465
1964	89,303.38	66,460	63,634	25,669	20.80	1,234
1965	192,759.46	142,218	136,171	56,588	21.15	2,676
1966	314,916.78	230,267	220,477	94,440	21.50	4,393
1967	813,948.83	589,706	564,633	249,316	21.87	11,400
1968	337,500.36	242,190	231,893	105,607	22.24	4,749
1969	375,996.66	267,108	255,751	120,246	22.62	5,316
1970	397,289.10	279,294	267,419	129,870	23.02	5,642
1971	484,936.05	337,273	322,933	162,003	23.42	6,917
1972	712,692.57	490,190	469,348	243,345	23.83	10,212
1973	1,247,728.60	848,206	812,142	435,587	24.26	17,955
1974	548,968.59	368,687	353,011	195,958	24.69	7,937
1975	324,790.36	215,433	206,273	118,517	25.13	4,716
1976	198,566.08	130,021	124,493	74,073	25.57	2,897
1977	318,411.98	205,694	196,948	121,464	26.03	4,666
1978	375,987.74	237,775	227,665	148,323	27.03	5,487
1979	368,875.89	229,957	220,180	148,696	27.49	5,409
1980	358,492.35	220,150	210,790	147,702	27.96	5,283
1981	344,878.84	208,514	199,648	145,231	28.45	5,105
1982	258,271.11	154,756	148,176	110,095	28.43	3,872
1983	409,913.45	241,562	231,291	178,622	28.92	6,176
1985	858,211.76	488,151	467,396	390,816	29.94	13,053
1986	1,080,310.11	603,029	577,390	502,920	30.47	16,505
1988	1,275,732.42	684,558	655,452	620,280	31.52	19,679
1989	1,024,705.32	538,380	515,489	509,216	32.07	15,878
1991	1,542,593.00	775,153	742,195	800,398	33.17	24,130

METROPOLITAN EDISON COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
NET SALVAGE PERCENT.. 0						
1992	1,098,095.22	538,945	516,030	582,065	33.72	17,262
1994	709,687.42	333,340	319,167	390,520	34.44	11,339
1995	994,720.35	454,786	435,450	559,270	35.02	15,970
1996	386,759.14	171,953	164,642	222,117	35.60	6,239
1997	752,540.26	326,979	313,077	439,463	35.79	12,279
1998	1,286,137.91	541,979	518,935	767,203	36.39	21,083
1999	796,839.79	325,111	311,288	485,552	37.00	13,123
2000	1,381,842.30	548,453	525,134	856,708	37.23	23,011
2001	2,612,225.64	1,000,482	957,944	1,654,282	37.85	43,706
2002	1,968,670.79	730,771	699,700	1,268,971	38.11	33,298
2003	652,712.88	232,953	223,048	429,665	38.74	11,091
2004	86,947.20	29,945	28,672	58,275	39.02	1,493
2005	30,813.79	10,156	9,724	21,090	39.67	532
2006	6,229.58	1,971	1,887	4,343	39.98	109
2007	24,933.82	7,550	7,229	17,705	40.30	439
2008	142,291.89	41,094	39,347	102,945	40.64	2,533
2009	4,496.65	1,234	1,182	3,315	40.99	81
2010	47,059.64	12,217	11,698	35,362	41.36	855
2011	57,120.94	13,960	13,366	43,755	41.75	1,048
2012	247,776.29	56,989	54,566	193,210	41.85	4,617
2013	164,035.07	35,087	33,595	130,440	42.26	3,087
2014	129,141.13	25,622	24,533	104,608	42.41	2,467
2015	452,668.25	82,567	79,056	373,612	42.58	8,774
2016	529,623.67	87,812	84,079	445,545	42.78	10,415
2017	598,220.64	89,255	85,460	512,761	42.75	11,994
2018	685,357.52	90,467	86,621	598,737	42.76	14,002
2019	738,277.13	84,459	80,868	657,409	42.58	15,439
2020	465,043.77	44,784	42,880	422,164	42.23	9,997
2021	564,016.12	43,655	41,799	522,217	41.75	12,508
2022	652,769.79	37,534	35,938	616,832	40.98	15,052
2023	461,706.52	16,991	16,268	445,439	39.31	11,331
	35,459,379.59	16,831,016	16,115,399	19,343,981		580,021

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 33.4 1.64

METROPOLITAN EDISON COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
NET SALVAGE PERCENT.. 0						
1944	5,773.30	5,531	5,617	156	3.53	44
1945	122,725.31	117,080	118,892	3,833	3.83	1,001
1947	9,703.84	9,250	9,393	311	3.80	82
1948	13,195.77	12,518	12,712	484	4.15	117
1949	47,568.95	44,896	45,591	1,978	4.50	440
1950	33,573.73	31,516	32,004	1,570	4.87	322
1951	28,145.09	26,271	26,678	1,467	5.24	280
1958	790.18	715	726	64	7.03	9
1959	68.16	61	62	6	7.49	1
1960	277.62	249	253	25	7.44	3
1962	68.60	60	61	8	8.43	1
1963	698.33	614	624	74	8.43	9
1964	527.98	460	467	61	8.94	7
1965	65,100.80	56,553	57,428	7,673	8.99	854
1966	67,520.86	58,068	58,967	8,554	9.52	899
1967	150,057.53	128,569	130,559	19,499	9.61	2,029
1968	164,971.67	139,813	141,977	22,995	10.17	2,261
1969	154,219.79	129,236	131,237	22,983	10.73	2,142
1970	215,141.02	179,385	182,162	32,979	10.86	3,037
1971	456,344.90	375,983	381,803	74,542	11.44	6,516
1972	449,876.00	368,448	374,152	75,724	11.60	6,528
1973	625,471.52	505,756	513,585	111,887	12.19	9,179
1974	696,044.05	558,923	567,575	128,469	12.39	10,369
1975	396,934.99	316,357	321,254	75,681	12.61	6,002
1976	475,919.64	373,930	379,718	96,202	13.23	7,272
1977	615,719.99	479,646	487,071	128,649	13.48	9,544
1978	614,428.19	471,389	478,686	135,742	14.11	9,620
1979	764,314.73	580,726	589,716	174,599	14.38	12,142
1980	673,241.21	503,315	511,106	162,135	15.02	10,795
1981	618,140.72	457,115	464,191	153,950	15.32	10,049
1982	685,553.06	498,260	505,973	179,580	15.98	11,238
1983	817,817.08	587,193	596,283	221,534	16.30	13,591
1984	1,053,570.67	746,771	758,331	295,240	16.64	17,743
1985	2,036,421.53	1,415,720	1,437,636	598,786	17.32	34,572
1986	2,562,563.17	1,756,125	1,783,310	779,253	17.68	44,075
1987	3,066,700.96	2,058,370	2,090,234	976,467	18.37	53,156
1988	3,418,821.25	2,258,473	2,293,434	1,125,387	18.75	60,021
1989	4,141,570.71	2,690,364	2,732,011	1,409,560	19.15	73,606
1990	5,532,408.72	3,511,973	3,566,339	1,966,070	19.85	99,046
1991	6,270,858.05	3,907,372	3,967,859	2,302,999	20.26	113,672
1992	4,405,517.06	2,677,673	2,719,124	1,686,393	20.97	80,419
1993	3,784,769.38	2,253,452	2,288,336	1,496,433	21.41	69,894
1994	4,830,294.25	2,814,129	2,857,692	1,972,602	21.85	90,279

METROPOLITAN EDISON COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
NET SALVAGE PERCENT.. 0						
1995	4,265,150.67	2,415,781	2,453,178	1,811,973	22.58	80,247
1996	2,291,727.60	1,267,096	1,286,711	1,005,017	23.05	43,602
1997	4,407,736.64	2,375,770	2,412,547	1,995,190	23.52	84,830
1998	7,368,237.00	3,866,114	3,925,962	3,442,275	24.01	143,368
1999	4,372,096.75	2,218,402	2,252,743	2,119,354	24.75	85,630
2000	4,337,417.81	2,135,745	2,168,807	2,168,611	25.25	85,886
2001	4,967,641.06	2,369,565	2,406,246	2,561,395	25.76	99,433
2002	4,243,085.42	1,956,911	1,987,204	2,255,881	26.28	85,840
2003	5,968,189.11	2,655,844	2,696,957	3,271,232	26.81	122,015
2004	8,348,510.99	3,576,502	3,631,867	4,716,644	27.35	172,455
2005	8,888,468.23	3,639,828	3,696,173	5,192,295	28.12	184,648
2006	14,359,654.54	5,631,857	5,719,038	8,640,617	28.67	301,382
2007	8,213,132.99	3,075,818	3,123,432	5,089,701	29.23	174,126
2008	7,163,049.81	2,564,372	2,604,069	4,558,981	29.59	154,072
2009	6,638,620.11	2,253,148	2,288,027	4,350,593	30.16	144,250
2010	8,335,260.46	2,670,617	2,711,958	5,623,302	30.75	182,872
2011	8,182,386.80	2,462,898	2,501,024	5,681,363	31.35	181,224
2012	12,655,387.80	3,575,147	3,630,490	9,024,898	31.75	284,249
2013	11,923,777.84	3,126,415	3,174,812	8,748,966	32.36	270,364
2014	12,444,476.88	3,019,030	3,065,765	9,378,712	32.79	286,024
2015	15,132,565.52	3,350,350	3,402,214	11,730,352	33.42	350,998
2016	14,104,032.31	2,829,269	2,873,066	11,230,966	33.87	331,590
2017	12,828,755.19	2,309,176	2,344,922	10,483,833	34.17	306,814
2018	13,507,022.35	2,134,110	2,167,146	11,339,876	34.65	327,269
2019	10,416,417.12	1,414,549	1,436,446	8,979,971	34.99	256,644
2020	13,667,325.78	1,549,875	1,573,867	12,093,459	35.18	343,759
2021	12,890,425.81	1,160,138	1,178,097	11,712,329	35.41	330,763
2022	11,847,684.40	784,317	796,459	11,051,225	35.24	313,599
2023	12,902,852.73	531,598	539,827	12,363,026	34.87	354,546
2024	15,747,787.13	236,217	239,874	15,507,913	32.72	473,958
	332,492,307.21	106,264,767	107,909,757	224,582,550		7,429,323

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.2 2.23

METROPOLITAN EDISON COMPANY

ACCOUNT 367.10 UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
NET SALVAGE PERCENT.. 0						
2003	190,491.79	84,769	84,681	105,811	26.81	3,947
2008	2,556.67	915	914	1,643	29.59	56
2011	76,119.41	22,912	22,888	53,231	31.35	1,698
2012	452,100.91	127,719	127,587	324,514	31.75	10,221
2013	183,392.81	48,086	48,036	135,357	32.36	4,183
2014	271,554.50	65,879	65,811	205,744	32.79	6,275
2018	62,756.59	9,916	9,906	52,851	34.65	1,525
2019	0.02					
2022	216,849.93	14,355	14,340	202,510	35.24	5,747
2023	80,721.38	3,326	3,323	77,398	34.87	2,220
	1,536,544.01	377,877	377,486	1,159,058		35,872

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.3 2.33

METROPOLITAN EDISON COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 43-R1.5						
NET SALVAGE PERCENT.. 0						
1968	998,128.93	874,161	825,938	172,191	8.01	21,497
1969	1,014,561.45	884,089	835,318	179,243	8.19	21,886
1970	1,470,537.01	1,274,367	1,204,066	266,471	8.39	31,761
1971	1,360,906.79	1,164,936	1,100,672	260,235	9.00	28,915
1972	2,023,999.61	1,721,412	1,626,450	397,550	9.23	43,072
1973	2,706,803.84	2,286,167	2,160,050	546,754	9.48	57,674
1974	3,094,193.08	2,593,862	2,450,771	643,422	9.74	66,060
1975	1,051,009.78	874,020	825,804	225,206	10.02	22,476
1976	1,537,391.82	1,267,580	1,197,654	339,738	10.32	32,920
1977	2,501,786.35	2,043,959	1,931,204	570,582	10.64	53,626
1978	3,414,974.41	2,763,056	2,610,631	804,343	10.97	73,322
1979	2,927,133.61	2,344,049	2,214,739	712,395	11.32	62,932
1980	2,161,733.29	1,702,581	1,608,658	553,075	12.00	46,090
1981	2,022,745.70	1,574,910	1,488,030	534,716	12.37	43,227
1982	2,414,798.27	1,857,463	1,754,996	659,802	12.75	51,749
1983	2,946,450.54	2,237,535	2,114,101	832,350	13.15	63,297
1984	4,879,529.87	3,675,750	3,472,976	1,406,554	13.26	106,075
1985	3,933,897.28	2,921,312	2,760,157	1,173,740	13.69	85,737
1986	6,283,323.01	4,596,251	4,342,698	1,940,625	14.13	137,341
1987	6,825,034.02	4,914,024	4,642,941	2,182,093	14.58	149,663
1988	7,771,039.24	5,502,673	5,199,117	2,571,922	15.05	170,892
1989	7,578,346.92	5,273,014	4,982,127	2,596,220	15.52	167,282
1990	7,814,492.03	5,338,080	5,043,603	2,770,889	16.01	173,072
1991	6,325,134.28	4,237,840	4,004,059	2,321,075	16.50	140,671
1992	4,971,953.48	3,264,087	3,084,023	1,887,930	17.00	111,055
1993	6,264,884.93	4,045,863	3,822,672	2,442,213	17.28	141,332
1994	6,648,835.21	4,198,075	3,966,487	2,682,348	17.81	150,609
1995	6,564,974.42	4,047,963	3,824,656	2,740,318	18.34	149,418
1996	5,052,556.74	3,038,608	2,870,982	2,181,575	18.89	115,488
1997	6,553,118.22	3,856,510	3,643,765	2,909,353	19.23	151,292
1998	6,166,934.72	3,529,953	3,335,222	2,831,713	19.80	143,016
1999	6,168,823.58	3,444,671	3,254,645	2,914,179	20.16	144,553
2000	9,317,950.78	5,044,739	4,766,445	4,551,506	20.75	219,350
2001	10,607,570.42	5,583,825	5,275,792	5,331,778	21.14	252,213
2002	9,156,764.40	4,656,215	4,399,354	4,757,410	21.75	218,731
2003	11,191,480.81	5,510,685	5,206,687	5,984,794	22.17	269,950
2004	19,720,734.29	9,379,181	8,861,776	10,858,958	22.60	480,485
2005	26,467,524.73	12,077,132	11,410,894	15,056,631	23.24	647,876
2006	20,218,626.71	8,863,846	8,374,870	11,843,757	23.70	499,737
2007	24,845,830.96	10,435,249	9,859,586	14,986,245	24.17	620,035
2008	21,336,638.83	8,590,131	8,116,254	13,220,385	24.48	540,048
2009	19,886,029.34	7,612,372	7,192,433	12,693,596	24.99	507,947
2010	13,919,898.37	5,045,963	4,767,601	9,152,297	25.50	358,914

METROPOLITAN EDISON COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 43-R1.5						
NET SALVAGE PERCENT.. 0						
2011	9,273,238.38	3,179,793	3,004,379	6,268,859	25.87	242,322
2012	13,040,367.70	4,205,519	3,973,520	9,066,848	26.26	345,272
2013	10,435,488.72	3,144,213	2,970,762	7,464,727	26.67	279,892
2014	9,318,708.35	2,602,715	2,459,136	6,859,572	27.09	253,214
2015	11,140,050.56	2,867,449	2,709,265	8,430,786	27.40	307,693
2016	9,464,376.56	2,220,343	2,097,857	7,366,520	27.73	265,652
2017	10,158,981.91	2,148,625	2,030,096	8,128,886	27.96	290,733
2018	13,959,844.83	2,621,659	2,477,034	11,482,811	28.10	408,641
2019	16,390,197.39	2,668,324	2,521,125	13,869,072	28.28	490,420
2020	17,053,767.39	2,339,777	2,210,703	14,843,064	28.29	524,675
2021	13,887,814.45	1,535,992	1,451,259	12,436,555	28.15	441,796
2022	16,965,746.24	1,404,764	1,327,270	15,638,476	27.71	564,362
2023	18,394,580.89	974,913	921,131	17,473,450	26.83	651,265
2024	17,401,597.69	354,993	335,410	17,066,188	24.01	710,795
	507,003,843.13	208,417,238	196,919,851	310,083,992		13,350,018

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.2 2.63

METROPOLITAN EDISON COMPANY

ACCOUNT 369.00 OVERHEAD SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-R1						
NET SALVAGE PERCENT.. 0						
1950	3,188.99	3,017	2,528	661	4.24	156
1951	6,373.99	5,997	5,026	1,348	4.62	292
1952	14,301.09	13,374	11,208	3,093	5.02	616
1953	31,825.91	29,582	24,791	7,035	5.42	1,298
1954	44,270.66	41,198	34,526	9,745	5.26	1,853
1955	59,576.81	55,073	46,154	13,423	5.68	2,363
1956	74,509.22	68,392	57,316	17,193	6.13	2,805
1957	82,669.40	75,328	63,128	19,541	6.58	2,970
1958	93,670.81	85,334	71,514	22,157	6.50	3,409
1959	101,120.75	91,403	76,600	24,521	6.96	3,523
1960	121,004.41	108,493	90,922	30,082	7.44	4,043
1961	127,259.56	113,948	95,494	31,766	7.42	4,281
1962	129,980.86	115,358	96,675	33,306	7.92	4,205
1963	150,539.31	132,384	110,944	39,595	8.43	4,697
1964	172,496.25	151,314	126,808	45,688	8.47	5,394
1965	214,975.39	186,749	156,504	58,471	8.99	6,504
1966	272,509.62	235,939	197,728	74,782	9.07	8,245
1967	334,450.75	286,557	240,148	94,303	9.61	9,813
1968	391,018.10	333,617	279,587	111,431	9.72	11,464
1969	418,824.10	353,320	296,099	122,725	10.29	11,927
1970	438,047.22	367,653	308,110	129,937	10.44	12,446
1971	436,612.81	362,039	303,406	133,207	11.02	12,088
1972	463,047.25	381,644	319,836	143,211	11.20	12,787
1973	544,621.20	443,158	371,387	173,234	11.79	14,693
1974	514,663.44	415,848	348,500	166,163	12.00	13,847
1975	462,257.54	370,684	310,651	151,607	12.23	12,396
1976	541,619.94	428,205	358,856	182,764	12.85	14,223
1977	587,594.31	460,556	385,967	201,627	13.10	15,391
1978	693,095.94	538,258	451,085	242,011	13.38	18,088
1979	741,106.71	566,502	474,755	266,352	14.02	18,998
1980	750,890.21	568,048	476,051	274,839	14.32	19,193
1981	777,050.15	581,389	487,231	289,819	14.64	19,796
1982	790,065.07	584,253	489,631	300,434	14.97	20,069
1983	771,983.23	563,857	472,539	299,444	15.32	19,546
1984	745,511.51	534,383	447,838	297,674	16.00	18,605
1985	792,486.96	560,288	469,548	322,939	16.37	19,727
1986	871,010.76	606,920	508,627	362,384	16.75	21,635
1987	1,020,352.52	700,166	586,772	433,581	17.15	25,282
1988	1,136,889.49	767,628	643,308	493,581	17.56	28,108
1989	1,687,363.03	1,120,072	938,673	748,690	17.98	41,640
1990	1,601,002.53	1,043,854	874,798	726,205	18.41	39,446
1991	1,319,631.51	844,300	707,563	612,069	18.86	32,453
1992	1,165,139.81	734,621	615,647	549,493	19.05	28,845

METROPOLITAN EDISON COMPANY

ACCOUNT 369.00 OVERHEAD SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-R1						
NET SALVAGE PERCENT.. 0						
1993	1,235,350.86	762,706	639,183	596,168	19.52	30,541
1994	1,762,669.88	1,064,476	892,081	870,589	20.01	43,508
1995	1,992,418.82	1,175,527	985,147	1,007,272	20.50	49,135
1996	2,560,122.21	1,481,287	1,241,388	1,318,734	20.76	63,523
1997	2,233,602.76	1,259,305	1,055,356	1,178,247	21.28	55,369
1998	2,328,781.21	1,283,624	1,075,737	1,253,044	21.58	58,065
1999	1,855,336.02	993,532	832,626	1,022,710	22.12	46,235
2000	1,417,073.20	739,429	619,676	797,397	22.45	35,519
2001	2,161,109.10	1,091,792	914,973	1,246,136	23.01	54,156
2002	1,993,430.96	977,778	819,424	1,174,007	23.37	50,236
2003	888,400.72	422,168	353,796	534,605	23.75	22,510
2004	66,458.84	30,518	25,576	40,883	24.14	1,694
2005	628.04	278	233	395	24.56	16
2006	1,497,686.98	637,266	534,059	963,628	24.98	38,576
2007	1,249,767.33	511,780	428,895	820,872	25.24	32,523
2008	2,261,692.85	884,322	741,103	1,520,590	25.70	59,167
2009	4,325,204.28	1,615,896	1,354,196	2,971,008	25.99	114,314
2010	1,864,370.15	662,224	554,975	1,309,395	26.32	49,749
2011	1,679,719.67	566,905	475,093	1,204,627	26.50	45,458
2012	3,330,275.18	1,057,362	886,119	2,444,156	26.87	90,962
2013	2,493,495.15	742,563	622,302	1,871,193	27.11	69,022
2014	2,729,252.93	759,278	636,310	2,092,943	27.24	76,833
2015	2,819,931.95	725,850	608,296	2,211,636	27.40	80,717
2016	2,075,962.47	490,550	411,104	1,664,858	27.47	60,606
2017	1,835,830.67	392,501	328,934	1,506,897	27.59	54,618
2018	2,769,624.42	529,275	443,557	2,326,067	27.51	84,554
2019	4,513,397.63	754,640	632,424	3,880,974	27.39	141,693
2020	3,730,334.84	530,454	444,545	3,285,790	27.15	121,024
2021	4,229,006.29	489,719	410,407	3,818,599	26.71	142,965
2022	6,177,751.48	542,407	454,562	5,723,189	25.99	220,207
2023	3,434,703.88	196,809	164,936	3,269,768	24.68	132,487
2024	1,074,018.69	24,702	20,701	1,053,318	21.29	49,475
	96,284,018.58	39,427,626	33,042,193	63,241,826		2,744,617

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.0 2.85

METROPOLITAN EDISON COMPANY

ACCOUNT 369.10 UNDERGROUND SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. 0						
1954	1,247.43	1,126	1,247			
1955	4,201.42	3,767	4,201			
1956	5,793.20	5,159	5,793			
1957	9,284.40	8,272	9,284			
1958	6,720.49	5,944	6,720			
1959	9,434.45	8,281	9,434			
1960	10,447.20	9,097	10,447			
1961	7,970.39	6,883	7,970			
1962	11,208.16	9,667	11,208			
1963	8,580.03	7,334	8,580			
1964	17,246.36	14,608	17,246			
1965	58,402.02	48,999	58,402			
1966	72,713.94	60,403	72,429	285	11.92	24
1967	82,651.71	67,956	81,486	1,166	12.43	94
1968	149,924.70	121,979	146,264	3,661	12.94	283
1969	150,378.73	121,025	145,120	5,259	13.46	391
1970	165,513.82	132,610	159,012	6,502	13.52	481
1971	185,954.85	147,239	176,553	9,402	14.07	668
1972	275,033.84	215,131	257,962	17,072	14.62	1,168
1973	439,419.02	339,451	407,033	32,386	15.17	2,135
1974	407,244.62	310,565	372,396	34,849	15.72	2,217
1975	415,788.13	312,839	375,123	40,665	16.29	2,496
1976	451,734.20	335,187	401,920	49,814	16.86	2,955
1977	455,739.74	333,374	399,746	55,994	17.44	3,211
1978	634,633.88	457,444	548,518	86,116	18.01	4,782
1979	778,106.73	552,300	662,259	115,848	18.60	6,228
1980	700,657.81	489,480	586,932	113,726	19.20	5,923
1981	702,833.01	483,057	579,230	123,603	19.79	6,246
1982	640,250.79	432,681	518,825	121,426	20.39	5,955
1983	787,475.81	522,884	626,987	160,489	21.00	7,642
1984	1,304,795.18	850,726	1,020,100	284,695	21.61	13,174
1985	1,671,567.36	1,069,636	1,282,593	388,974	22.23	17,498
1986	2,060,103.24	1,292,921	1,550,333	509,770	22.85	22,309
1987	2,378,586.84	1,462,831	1,754,071	624,516	23.48	26,598
1988	3,482,732.94	2,097,302	2,514,861	967,872	24.11	40,144
1989	4,747,792.54	2,797,874	3,354,912	1,392,881	24.74	56,301
1990	5,752,239.55	3,294,308	3,950,182	1,802,058	25.74	70,010
1991	5,351,575.92	2,993,672	3,589,692	1,761,884	26.38	66,789
1992	5,024,951.97	2,743,624	3,289,861	1,735,091	27.02	64,215
1993	5,326,604.95	2,835,884	3,400,489	1,926,116	27.67	69,610
1994	5,959,287.82	3,089,891	3,705,067	2,254,221	28.32	79,598
1995	4,854,872.11	2,448,797	2,936,336	1,918,536	28.98	66,202
1996	5,604,433.92	2,747,294	3,294,261	2,310,173	29.64	77,941

METROPOLITAN EDISON COMPANY

ACCOUNT 369.10 UNDERGROUND SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. 0						
1997	4,820,046.35	2,293,378	2,749,974	2,070,072	30.30	68,319
1998	5,569,268.02	2,552,952	3,061,227	2,508,041	31.31	80,104
1999	5,800,198.56	2,573,548	3,085,924	2,714,275	31.97	84,901
2000	4,867,084.44	2,087,006	2,502,515	2,364,569	32.64	72,444
2001	6,577,388.79	2,720,408	3,262,023	3,315,366	33.32	99,501
2002	5,555,590.19	2,212,236	2,652,677	2,902,913	34.00	85,380
2003	2,570,996.58	978,521	1,173,338	1,397,659	34.99	39,945
2004	16,249.04	5,929	7,109	9,140	35.68	256
2006	2,169,818.48	722,550	866,405	1,303,413	37.06	35,170
2007	2,725,047.54	858,390	1,029,289	1,695,759	38.06	44,555
2008	2,214,733.27	661,319	792,983	1,421,750	38.75	36,690
	104,052,556.48	52,955,739	63,494,549	40,558,007		1,370,553

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.6 1.32

METROPOLITAN EDISON COMPANY

ACCOUNT 370.10 METERS - SMART GRID

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-S2						
NET SALVAGE PERCENT.. 0						
2008	13,572.81	11,511	9,011	4,562	2.96	1,541
2011	43.76	34	27	17	3.95	4
2013	59,305.20	41,941	32,833	26,472	4.76	5,561
2014	17,392.76	11,632	9,106	8,287	5.20	1,594
2015	1,486,935.50	929,483	727,638	759,298	5.70	133,210
2016	17,945,240.65	10,357,993	8,108,670	9,836,571	6.23	1,578,904
2017	26,968,797.33	14,118,165	11,052,289	15,916,508	6.83	2,330,382
2018	37,053,228.75	17,222,341	13,482,368	23,570,861	7.49	3,146,977
2019	28,087,952.19	11,277,313	8,828,352	19,259,600	8.20	2,348,732
2020	9,550,970.93	3,184,294	2,492,798	7,058,173	9.00	784,241
2021	8,016,691.77	2,104,382	1,647,398	6,369,294	9.83	647,944
2022	6,247,917.69	1,177,732	921,978	5,325,940	10.76	494,976
2023	6,176,706.64	701,674	549,300	5,627,407	11.71	480,564
2024	4,023,806.42	152,100	119,070	3,904,736	12.71	307,218
	145,648,562.40	61,290,595	47,980,838	97,667,724		12,261,848

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.0 8.42

METROPOLITAN EDISON COMPANY

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES - DUSK TO DAWN LIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 37-R0.5						
NET SALVAGE PERCENT.. 0						
1962	10,202.86	9,438	10,203			
1963	25,482.82	23,352	25,483			
1964	11,474.02	10,483	11,474			
1965	14,759.12	13,348	14,759			
1966	8,124.17	7,319	8,124			
1972	5,105.56	4,396	5,106			
1973	7,103.35	6,036	7,103			
1974	5,657.76	4,772	5,658			
1975	2,541.90	2,127	2,529	13	9.67	1
1976	2,882.51	2,391	2,843	40	9.98	4
1977	3,877.42	3,186	3,788	89	10.30	9
1978	4,404.81	3,585	4,263	142	10.64	13
1979	7,011.71	5,647	6,715	297	10.99	27
1980	9,257.03	7,374	8,768	489	11.36	43
1981	12,981.04	10,221	12,154	827	11.75	70
1982	10,778.01	8,383	9,968	810	12.14	67
1983	10,838.83	8,322	9,896	943	12.55	75
1984	12,184.60	9,229	10,974	1,211	12.97	93
1985	17,559.46	13,178	15,670	1,889	13.13	144
1986	13,721.29	10,143	12,061	1,660	13.58	122
1987	11,695.15	8,508	10,117	1,578	14.05	112
1988	16,612.97	11,945	14,204	2,409	14.26	169
1989	45,370.25	32,050	38,110	7,260	14.75	492
1990	134,957.55	94,052	111,836	23,122	15.00	1,541
1991	172,319.99	117,763	140,030	32,290	15.52	2,081
1992	208,554.64	140,316	166,847	41,708	15.81	2,638
1993	349,788.74	231,385	275,136	74,653	16.12	4,631
1994	132,074.29	85,795	102,017	30,057	16.45	1,827
1995	145,508.85	92,718	110,249	35,260	16.80	2,099
1996	137,371.20	85,747	101,960	35,411	17.16	2,064
1997	88,307.81	53,912	64,106	24,202	17.55	1,379
1998	287,514.97	171,416	203,828	83,687	17.95	4,662
1999	56,029.53	32,576	38,736	17,294	18.36	942
2000	49,930.73	28,381	33,747	16,184	18.60	870
2001	58,557.25	32,335	38,449	20,108	19.06	1,055
2002	29,852.70	16,055	19,091	10,762	19.34	556
2003	62,627.37	32,717	38,903	23,724	19.65	1,207
2004	267,338.60	135,380	160,978	106,361	19.98	5,323
2005	190,769.76	93,363	111,017	79,753	20.34	3,921
2006	223,633.90	105,913	125,939	97,695	20.56	4,752
2007	62,545.09	28,571	33,973	28,572	20.81	1,373
2008	92,123.82	40,433	48,078	44,046	21.09	2,088
2009	76,812.36	32,261	38,361	38,451	21.40	1,797

METROPOLITAN EDISON COMPANY

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES - DUSK TO DAWN LIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 37-R0.5						
NET SALVAGE PERCENT.. 0						
2010	134,109.47	53,858	64,042	70,067	21.60	3,244
2011	119,402.77	45,612	54,237	65,166	21.84	2,984
2012	181,541.12	65,809	78,253	103,288	21.98	4,699
2013	67,402.82	23,025	27,379	40,024	22.17	1,805
2014	95,644.23	30,625	36,416	59,228	22.29	2,657
2015	80,019.86	23,870	28,383	51,637	22.35	2,310
2016	52,661.88	14,503	17,245	35,417	22.36	1,584
2017	41,428.62	10,407	12,375	29,054	22.35	1,300
2018	29,164.15	6,614	7,865	21,299	22.15	962
2019	75,023.12	15,020	17,860	57,163	21.97	2,602
2020	62,807.30	10,828	12,875	49,932	21.61	2,311
2021	40,521.79	5,770	6,861	33,661	21.07	1,598
2022	59,068.17	6,497	7,725	51,343	20.23	2,538
2023	38,097.20	2,812	3,344	34,753	18.83	1,846
	4,173,138.29	2,181,772	2,588,111	1,585,027		80,687

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.6 1.93

METROPOLITAN EDISON COMPANY

ACCOUNT 371.21 INSTALLATIONS ON CUSTOMERS' PREMISES - METER SOCKET DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-R2.5						
NET SALVAGE PERCENT.. 0						
1997	403,401.79	346,119	382,386	21,016	4.55	4,619
1998	8,805.95	7,445	8,225	581	4.85	120
	412,207.74	353,564	390,611	21,597		4,739

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.6 1.15

METROPOLITAN EDISON COMPANY

ACCOUNT 371.23 INSTALLATIONS ON CUSTOMERS' PREMISES - SURGE SUPPRESSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 20-S2.5						
NET SALVAGE PERCENT.. 0						
1997	255,519.19	236,815	255,519			
1998	21,188.73	19,428	21,189			
	276,707.92	256,243	276,708			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					0.0	0.00

METROPOLITAN EDISON COMPANY

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 28-R1						
NET SALVAGE PERCENT.. 0						
1943	19,772.43	19,772	19,772			
1951	553.90	554	554			
1952	2,615.18	2,615	2,615			
1953	2,785.35	2,785	2,785			
1954	5,855.01	5,855	5,855			
1955	1,127.63	1,128	1,128			
1956	1,798.26	1,798	1,798			
1957	161.35	161	161			
1958	5,292.24	5,292	5,292			
1959	965.02	965	965			
1960	8,895.29	8,895	8,895			
1961	11,425.37	11,425	11,425			
1962	3,724.53	3,725	3,725			
1963	8,207.63	8,208	8,208			
1964	15,474.56	15,475	15,475			
1965	49,938.98	49,939	49,939			
1966	8,097.63	8,098	8,098			
1967	18,364.69	18,365	18,365			
1968	31,241.05	31,241	31,241			
1969	47,808.82	47,761	34,930	12,879	0.06	12,879
1970	22,650.75	22,467	16,431	6,220	0.45	6,220
1971	26,870.14	26,451	19,345	7,525	0.85	7,525
1972	24,344.27	23,772	17,386	6,958	1.26	5,522
1973	43,542.71	42,384	30,997	12,546	1.41	8,898
1974	11,992.97	11,568	8,460	3,533	1.85	1,910
1975	5,659.60	5,435	3,975	1,685	2.05	822
1976	6,945.43	6,602	4,828	2,117	2.52	840
1977	10,185.55	9,627	7,041	3,145	2.75	1,144
1978	6,084.17	5,715	4,180	1,904	3.00	635
1979	5,044.69	4,706	3,442	1,603	3.28	489
1980	2,188.78	2,026	1,482	707	3.58	197
1981	1,673.56	1,536	1,123	551	3.90	141
1982	3,162.21	2,876	2,103	1,059	4.23	250
1983	1,838.88	1,664	1,217	622	4.37	142
1984	1,154.61	1,033	755	400	4.75	84
1985	3,295.34	2,916	2,133	1,162	5.14	226
1986	2,488.21	2,184	1,597	891	5.36	166
1987	3,346.71	2,899	2,120	1,227	5.79	212
1988	3,033.67	2,602	1,903	1,131	6.05	187
1989	2,242.89	1,895	1,386	857	6.52	131
1990	6,845.72	5,715	4,180	2,666	6.82	391
1991	11,729.30	9,666	7,069	4,660	7.15	652
1992	18,428.84	14,973	10,950	7,479	7.50	997

METROPOLITAN EDISON COMPANY

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 28-R1						
NET SALVAGE PERCENT.. 0						
1993	53,175.04	42,545	31,115	22,060	7.87	2,803
1994	88,392.31	69,556	50,869	37,523	8.26	4,543
1995	34,661.11	26,790	19,593	15,068	8.67	1,738
1996	38,794.34	29,522	21,591	17,203	8.95	1,922
1997	68,298.22	50,896	37,223	31,075	9.40	3,306
1998	201,700.12	147,523	107,890	93,810	9.73	9,641
1999	530,778.35	378,976	277,162	253,616	10.21	24,840
2000	342,748.43	239,307	175,016	167,732	10.59	15,839
2001	463,610.95	315,951	231,069	232,542	10.98	21,179
2002	260,660.81	173,027	126,542	134,119	11.40	11,765
2003	335,583.15	216,451	158,300	177,283	11.83	14,986
2004	555,752.62	347,457	254,111	301,642	12.29	24,544
2005	432,921.65	262,524	191,995	240,927	12.66	19,031
2006	651,100.88	380,634	278,375	372,726	13.15	28,344
2007	271,566.04	153,027	111,915	159,651	13.56	11,774
2008	387,285.73	209,599	153,289	233,997	13.99	16,726
2009	418,179.07	217,119	158,789	259,390	14.35	18,076
2010	540,819.91	268,193	196,141	344,679	14.74	23,384
2011	890,035.31	419,385	306,715	583,320	15.15	38,503
2012	624,884.44	278,074	203,368	421,516	15.59	27,038
2013	795,189.02	332,866	243,440	551,749	15.97	34,549
2014	628,134.87	245,978	179,895	448,240	16.31	27,483
2015	659,581.45	239,956	175,490	484,091	16.61	29,145
2016	668,829.36	223,991	163,815	505,014	16.88	29,918
2017	840,428.42	255,910	187,158	653,270	17.13	38,136
2018	627,866.36	171,031	125,083	502,783	17.37	28,945
2019	737,389.85	176,384	128,997	608,393	17.49	34,785
2020	661,730.38	135,192	98,872	562,858	17.53	32,108
2021	475,157.93	79,494	58,138	417,020	17.42	23,939
2022	751,865.98	95,637	69,943	681,923	17.15	39,762
2023	1,084,134.91	90,742	66,364	1,017,771	16.42	61,984
2024	719,343.73	24,458	17,887	701,457	14.21	49,364
	16,309,454.66	6,752,964	4,991,479	11,317,976		800,760

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.1 4.91

METROPOLITAN EDISON COMPANY

ACCOUNT 373.30 STREET LIGHTING AND SIGNAL SYSTEMS - LED

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S0						
NET SALVAGE PERCENT.. 0						
2015	997.07	476	275	722	10.38	70
2016	141,106.73	62,482	36,061	105,046	10.69	9,827
2017	571,463.03	232,300	134,070	437,393	10.95	39,945
2018	618,828.90	226,863	130,932	487,897	11.23	43,446
2019	334,178.20	108,274	62,489	271,689	11.48	23,666
2020	512,083.66	142,154	82,043	430,041	11.71	36,724
2021	394,673.45	89,512	51,661	343,012	11.93	28,752
2022	122,618.93	20,992	12,115	110,504	12.10	9,133
2023	721,004.89	78,878	45,523	675,482	12.22	55,277
2024	391,481.13	15,424	8,902	382,579	12.21	31,333
	3,808,435.99	977,355	564,071	3,244,365		278,173

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.7 7.30

METROPOLITAN EDISON COMPANY

ACCOUNT 389.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2						
NET SALVAGE PERCENT.. 0						
1948	203.91	170	204			
1949	472.07	392	472			
1962	1,489.00	1,117	1,478	11	20.83	1
1963	281.19	209	277	4	21.14	
1969	1.00	1	1			
1972	15,551.46	10,451	13,829	1,722	25.62	67
1990	54.56	27	36	19	35.43	1
1996	24.33	10	13	11	38.62	
	18,077.52	12,377	16,310	1,768		69

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.6 0.38

METROPOLITAN EDISON COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MISCELLANEOUS IMPROVEMENTS - MINOR						
SURVIVOR CURVE.. IOWA 40-R1.5						
NET SALVAGE PERCENT.. 0						
1944	3,006.48	3,001	2,850	157	0.15	157
1946	1,564.51	1,560	1,481	83	0.24	83
1947	4,625.05	4,588	4,357	268	0.62	268
1948	209.04	206	196	13	1.02	13
1955	49,566.81	47,540	45,144	4,423	2.96	1,494
1956	16,843.94	16,039	15,231	1,613	3.44	469
1957	1,310.31	1,247	1,184	126	3.42	37
1958	144.87	137	130	15	3.92	4
1959	591.80	558	530	62	3.94	16
1960	443.36	415	394	49	4.47	11
1961	215.81	201	191	25	4.53	6
1962	2,985.34	2,780	2,640	345	4.62	75
1963	10,541.20	9,724	9,234	1,307	5.17	253
1964	798.76	735	698	101	5.29	19
1965	308.88	283	269	40	5.44	7
1966	105.86	97	92	14	5.60	2
1967	233,617.47	210,910	200,280	33,337	6.19	5,386
1968	301,766.82	271,107	257,444	44,323	6.39	6,936
1969	359,508.73	321,257	305,066	54,443	6.61	8,236
1970	1,948.47	1,731	1,644	305	6.85	45
1971	821.64	725	688	133	7.10	19
1972	244,334.25	214,232	203,435	40,899	7.38	5,542
1973	11,546.59	10,050	9,543	2,003	7.67	261
1974	3,112.02	2,688	2,553	559	7.98	70
1975	1,637.96	1,403	1,332	306	8.30	37
1976	4,352.24	3,694	3,508	844	8.64	98
1977	21,293.65	17,904	17,002	4,292	8.99	477
1978	79,654.99	66,305	62,963	16,692	9.36	1,783
1979	62,113.83	51,436	48,844	13,270	9.45	1,404
1980	87,758.29	71,856	68,235	19,524	9.85	1,982
1981	2,171.53	1,757	1,668	503	10.26	49
1982	13,397.36	10,704	10,165	3,233	10.69	302
1983	115,961.21	91,911	87,279	28,682	10.86	2,641
1984	67,242.91	52,557	49,908	17,335	11.32	1,531
1985	40,557.26	31,237	29,663	10,895	11.78	925
1986	127,520.58	96,712	91,838	35,683	12.26	2,911
1987	188,910.58	141,683	134,542	54,368	12.50	4,349
1988	1,196,999.99	882,548	838,069	358,931	13.00	27,610
1989	228,519.76	166,317	157,935	70,585	13.28	5,315
1990	3,000,604.55	2,143,032	2,035,027	965,578	13.81	69,919
1991	99,802.50	69,882	66,360	33,442	14.34	2,332
1992	91,587.06	63,103	59,923	31,664	14.67	2,158

METROPOLITAN EDISON COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MISCELLANEOUS IMPROVEMENTS - MINOR						
SURVIVOR CURVE.. IOWA 40-R1.5						
NET SALVAGE PERCENT.. 0						
1993	150,975.30	101,772	96,643	54,332	15.23	3,567
1994	510,025.20	337,535	320,524	189,501	15.59	12,155
1995	2,076,776.30	1,347,828	1,279,900	796,877	15.95	49,961
1996	590,867.19	373,842	355,001	235,866	16.55	14,252
1997	151,814.09	93,943	89,208	62,606	16.94	3,696
1998	167,991.56	101,064	95,971	72,021	17.55	4,104
2000	68,188.49	38,922	36,960	31,228	18.42	1,695
2001	68,877.00	38,199	36,274	32,603	18.87	1,728
2002	110,017.08	59,167	56,185	53,832	19.34	2,783
2003	65,592.24	34,128	32,408	33,184	19.82	1,674
2004	69,500.44	34,903	33,144	36,356	20.32	1,789
2005	70,226.88	33,962	32,250	37,977	20.82	1,824
2006	15,958.17	7,411	7,037	8,921	21.34	418
2007	143,088.29	63,603	60,398	82,691	21.87	3,781
2008	373,504.36	159,001	150,988	222,517	22.26	9,996
2009	431,093.18	174,420	165,630	265,464	22.81	11,638
2010	46,802.16	17,981	17,075	29,727	23.24	1,279
2011	2,065,210.07	750,084	712,281	1,352,929	23.67	57,158
2012	829,836.29	283,140	268,870	560,966	24.13	23,248
2013	870,157.63	278,189	264,169	605,989	24.47	24,765
2014	331,607.02	98,554	93,587	238,020	24.83	9,586
2015	1,313,563.98	359,391	341,278	972,286	25.22	38,552
2016	2,443,154.00	608,345	577,685	1,865,469	25.63	72,785
2017	1,349,566.87	303,653	288,349	1,061,218	25.83	41,085
2018	32,193.65	6,426	6,102	26,092	26.07	1,001
2019	553,177.67	95,810	90,981	462,196	26.25	17,607
2020	606,818.93	88,717	84,246	522,573	26.27	19,892
2021	163,458.71	19,223	18,254	145,205	26.26	5,530
2022	225,850.59	19,875	18,873	206,977	25.91	7,988
2023	9,005,627.03	507,917	482,319	8,523,308	25.10	339,574
2024	8,343,527.49	181,889	172,722	8,170,805	22.49	363,308
	39,925,052.12	11,704,746	11,114,845	28,810,207		1,303,651
CORPORATE HEADQUARTERS - READING						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. 0						
1953	44.30	38	36	8	11.14	1
1954	1,034,372.68	889,664	844,826	189,546	11.47	16,525

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CORPORATE HEADQUARTERS - READING						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. 0						
1955	2,064.45	1,779	1,689	375	11.15	34
1956	2,238.31	1,916	1,819	419	11.50	36
1957	2,873.43	2,444	2,321	553	11.87	47
1960	1,933.12	1,633	1,551	382	11.83	32
1961	5,353.23	4,487	4,261	1,092	12.26	89
1962	1,109.56	929	882	227	12.13	19
1963	17,768.93	14,752	14,009	3,760	12.58	299
1964	16,015.93	13,274	12,605	3,411	12.50	273
1965	5,462.97	4,486	4,260	1,203	12.96	93
1966	538,531.74	441,057	418,828	119,703	12.93	9,258
1967	1,012,926.02	827,054	785,372	227,554	12.92	17,613
1968	27,140.59	22,082	20,969	6,171	12.94	477
1969	32,563.85	26,386	25,056	7,508	12.99	578
1970	23,734.95	19,016	18,058	5,677	13.52	420
1971	41,671.14	33,220	31,546	10,125	13.61	744
1972	98,945.80	78,444	74,491	24,455	13.72	1,782
1973	268,846.16	213,222	202,476	66,370	13.44	4,938
1974	31,854.12	25,095	23,830	8,024	13.60	590
1975	34,131.94	26,695	25,350	8,782	13.79	637
1976	6,681.78	5,185	4,924	1,758	14.00	126
1977	34,792.68	26,936	25,578	9,214	13.85	665
1978	833,665.05	639,588	607,354	226,311	14.11	16,039
1979	105,389.36	80,560	76,500	28,889	14.02	2,061
1980	101,107.46	76,488	72,633	28,474	14.32	1,988
1981	10,423.01	7,844	7,449	2,974	14.30	208
1982	132,218.04	98,899	93,915	38,303	14.32	2,675
1983	100,259.17	74,473	70,720	29,539	14.37	2,056
1984	171,824.49	126,652	120,269	51,556	14.45	3,568
1985	242,844.36	177,471	168,527	74,318	14.55	5,108
1986	137,768.60	99,717	94,691	43,077	14.69	2,932
1987	5,431,922.47	3,890,343	3,694,276	1,737,647	14.86	116,935
1988	516,511.40	367,653	349,124	167,388	14.78	11,325
1989	1,342,680.20	943,770	896,205	446,475	15.01	29,745
1990	2,861,015.82	1,993,842	1,893,355	967,660	15.00	64,511
1991	13,030,855.57	8,992,593	8,539,380	4,491,476	15.04	298,635
1992	310,932.04	212,211	201,516	109,416	15.12	7,237
1993	4,646,186.53	3,146,398	2,987,824	1,658,362	15.01	110,484
1994	787,800.11	526,250	499,728	288,072	15.16	19,002
1995	612,488.58	404,732	384,334	228,154	15.14	15,070
1996	2,008,579.72	1,310,799	1,244,737	763,843	15.17	50,352
1997	628,844.70	404,662	384,268	244,577	15.24	16,048

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CORPORATE HEADQUARTERS - READING						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. 0						
1998	2,279,917.72	1,444,100	1,371,320	908,598	15.34	59,231
1999	173,555.16	108,437	102,972	70,583	15.31	4,610
2000	547,799.23	336,897	319,918	227,881	15.34	14,855
2001	606,238.57	366,168	347,714	258,525	15.41	16,776
2002	27,268.57	16,138	15,325	11,944	15.52	770
2003	180,676.46	104,883	99,597	81,079	15.54	5,217
2004	2,147,271.96	1,219,221	1,157,774	989,498	15.60	63,429
2005	793,651.68	441,112	418,881	374,771	15.59	24,039
2006	870,112.88	471,601	447,833	422,280	15.63	27,017
2007	1,018,537.54	538,297	511,168	507,370	15.61	32,503
2008	549,516.15	282,012	267,799	281,717	15.65	18,001
2009	791,834.68	394,017	374,159	417,676	15.65	26,689
2010	327,263.45	157,086	149,169	178,094	15.71	11,336
2011	601,144.28	277,548	263,560	337,584	15.74	21,448
2012	66,541.81	29,445	27,961	38,581	15.75	2,450
2013	1,499,151.16	632,642	600,758	898,393	15.75	57,041
2014	204,733.35	81,893	77,766	126,968	15.75	8,061
2015	522,695.80	196,638	186,728	335,968	15.75	21,331
2017	199,268.54	64,125	60,893	138,375	15.81	8,752
2018	2,136,893.59	623,546	592,120	1,544,773	15.77	97,956
2019	5,813,031.58	1,502,669	1,426,937	4,386,095	15.78	277,953
2020	1,315,856.15	291,857	277,148	1,038,708	15.78	65,824
2023	1,192,661.68	104,716	99,438	1,093,223	15.59	70,123
2024	2,159,340.57	68,667	65,206	2,094,134	15.22	137,591
	63,279,336.92	36,008,454	34,193,683	29,085,654		1,904,258
LEBANON SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2046						
NET SALVAGE PERCENT.. 0						
1965	1,613,628.49	1,286,546	1,221,706	391,923	15.13	25,904
1966	1,086.00	864	820	266	15.03	18
1967	5,266.00	4,149	3,940	1,326	15.49	86
1968	16,824.33	13,214	12,548	4,276	15.44	277
1969	9,156.37	7,114	6,755	2,401	15.93	151
1970	2,701.36	2,091	1,986	716	15.92	45
1971	1,790.37	1,379	1,310	481	15.94	30
1972	613.05	467	443	170	16.47	10

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ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LEBANON SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2046						
NET SALVAGE PERCENT.. 0						
1973	21,727.16	16,447	15,618	6,109	16.53	370
1974	29,453.35	22,161	21,044	8,409	16.62	506
1975	2,885.14	2,156	2,047	838	16.73	50
1976	1,942.15	1,441	1,368	574	16.86	34
1977	5,913.77	4,354	4,135	1,779	17.02	105
1978	1,255.08	916	870	385	17.20	22
1979	9,822.61	7,106	6,748	3,075	17.40	177
1981	2,533.75	1,808	1,717	817	17.48	47
1982	13,778.95	9,721	9,231	4,548	17.74	256
1983	14,691.78	10,243	9,727	4,965	18.02	276
1984	185,132.47	128,223	121,761	63,372	17.98	3,525
1985	37,923.28	26,065	24,751	13,172	17.97	733
1986	29,102.55	19,720	18,726	10,376	18.32	566
1987	107,759.54	72,328	68,683	39,077	18.37	2,127
1988	48,864.79	32,461	30,825	18,040	18.45	978
1989	227,456.59	149,393	141,864	85,593	18.55	4,614
1990	3,953.73	2,564	2,435	1,519	18.69	81
1991	112,385.38	71,904	68,280	44,105	18.86	2,339
1992	94,927.34	60,165	57,133	37,795	18.78	2,013
1993	163,044.70	101,691	96,566	66,479	19.01	3,497
1996	9,927.54	5,942	5,643	4,285	19.12	224
1997	16,692.33	9,823	9,328	7,364	19.23	383
1998	5,309.49	3,067	2,912	2,397	19.37	124
1999	16,784.53	9,544	9,063	7,722	19.35	399
2000	7,515.57	4,198	3,986	3,529	19.36	182
2001	188,918.48	102,998	97,807	91,111	19.60	4,649
2002	7,503.07	4,018	3,815	3,688	19.52	189
2004	61,736.89	31,511	29,923	31,814	19.66	1,618
2005	488,227.16	242,747	230,513	257,714	19.72	13,069
2007	38,751.59	18,174	17,258	21,494	19.81	1,085
2008	282,377.44	128,143	121,685	160,693	19.86	8,091
2009	4,867.16	2,127	2,020	2,847	19.96	143
2010	57,890.15	24,343	23,116	34,774	19.98	1,740
2011	40,304.00	16,267	15,447	24,857	19.95	1,246
2012	760,755.56	291,978	277,263	483,493	20.07	24,090
2013	36,547.12	13,325	12,653	23,894	20.04	1,192
2014	13,430.39	4,612	4,380	9,051	20.08	451
2015	261,967.83	84,118	79,879	182,089	20.09	9,064

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LEBANON SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2046						
NET SALVAGE PERCENT.. 0						
2016	1,350,147.84	400,454	380,272	969,876	20.15	48,133
2019	189,357.11	40,617	38,570	150,787	20.14	7,487
2024	759,335.95	19,287	18,315	741,021	19.19	38,615
	7,363,967.28	3,513,984	3,336,884	4,027,083		211,011
EASTON SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2033						
NET SALVAGE PERCENT.. 0						
1963	1,055,336.20	941,149	893,717	161,620	7.46	21,665
1965	1,102.49	977	928	175	7.61	23
1966	1,422.71	1,257	1,194	229	7.72	30
1967	676.97	599	569	108	7.44	15
1968	426.23	376	357	69	7.60	9
1969	2,309.49	2,025	1,923	387	7.79	50
1970	70,105.19	61,510	58,410	11,695	7.61	1,537
1971	4,666.68	4,069	3,864	803	7.85	102
1972	11,043.41	9,624	9,139	1,904	7.74	246
1973	4,807.99	4,185	3,974	834	7.67	109
1974	16,959.07	14,646	13,908	3,051	7.98	382
1976	9,584.67	8,227	7,812	1,772	8.00	222
1977	680.52	582	553	128	8.06	16
1978	665.67	570	541	124	7.85	16
1979	5,213.15	4,435	4,211	1,002	7.98	126
1981	6,987.06	5,896	5,599	1,388	8.05	172
1982	8,100.93	6,817	6,473	1,627	8.01	203
1983	44,757.51	37,520	35,629	9,128	8.00	1,141
1984	65,850.71	54,939	52,170	13,681	8.04	1,702
1985	25,456.71	21,116	20,052	5,405	8.12	666
1986	33,095.04	27,396	26,015	7,080	8.01	884
1987	226,968.60	186,387	176,993	49,975	8.16	6,124
1988	126,350.91	103,305	98,099	28,252	8.14	3,471
1989	688,768.21	559,969	531,747	157,021	8.17	19,219
1990	47,494.17	38,342	36,410	11,085	8.24	1,345
1991	78,788.93	63,346	60,153	18,635	8.17	2,281
1992	324,351.26	259,319	246,250	78,102	8.15	9,583
1993	9,998.27	7,937	7,537	2,461	8.18	301
1994	312,252.00	245,711	233,328	78,924	8.26	9,555

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
EASTON SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2033						
NET SALVAGE PERCENT.. 0						
1995	18,834.86	14,725	13,983	4,852	8.23	590
1996	105,787.06	82,006	77,873	27,914	8.26	3,379
1997	463.19	357	339	124	8.21	15
1998	63,245.28	48,269	45,836	17,409	8.22	2,118
1999	17,290.42	13,051	12,393	4,897	8.28	591
2000	241,254.04	180,265	171,180	70,074	8.29	8,453
2001	66,195.31	48,998	46,529	19,667	8.25	2,384
2002	45,714.28	33,426	31,741	13,973	8.27	1,690
2003	71,679.90	51,782	49,172	22,508	8.26	2,725
2004	12,381.64	8,808	8,364	4,018	8.32	483
2005	116,542.97	81,813	77,690	38,853	8.28	4,692
2007	65,134.79	44,109	41,886	23,249	8.34	2,788
2008	15,322.12	10,189	9,675	5,647	8.31	680
2010	24,677.13	15,672	14,882	9,795	8.33	1,176
2011	244,703.37	151,300	143,675	101,029	8.33	12,128
2012	39,621.14	23,773	22,575	17,046	8.33	2,046
2013	16,875.36	9,781	9,288	7,587	8.34	910
2014	119,697.77	66,612	63,255	56,443	8.37	6,743
2015	293,604.18	156,197	148,325	145,279	8.36	17,378
2016	126,584.08	63,798	60,583	66,001	8.36	7,895
2017	103,450.26	48,880	46,417	57,034	8.37	6,814
2019	916,678.50	363,555	345,232	571,446	8.37	68,273
2020	611,661.55	214,143	203,351	408,311	8.35	48,900
2022	50,285.47	11,591	11,007	39,279	8.35	4,704
2023	2,825.77	432	410	2,416	8.31	291
2024	616,857.73	35,346	33,565	583,293	8.23	70,874
	7,191,588.92	4,451,109	4,226,780	2,964,809		359,915
YORK SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. 0						
1904	2,531.49	2,531	2,531			
1908	284.06	281	267	17	1.15	15
1917	394.37	382	363	32	3.61	9
1919	1,258.52	1,208	1,147	111	4.40	25
1921	10,550.89	10,156	9,644	907	4.02	226
1922	3,671.35	3,500	3,324	348	5.03	69

METROPOLITAN EDISON COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
YORK SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. 0						
1923	53.16	51	48	5	4.88	1
1925	3,071.71	2,934	2,786	286	4.67	61
1926	95.54	90	85	10	5.67	2
1927	1,968.44	1,862	1,768	200	5.59	36
1928	234.60	222	211	24	5.54	4
1929	13.40	13	13			
1930	372.79	352	334	39	5.50	7
1936	136.29	127	121	16	6.74	2
1937	327.41	304	289	39	6.84	6
1939	280.43	261	248	33	6.24	5
1941	32.16	30	28	4	6.59	1
1943	391.08	360	342	49	6.99	7
1944	621.98	571	542	80	7.22	11
1945	404.93	370	351	54	7.46	7
1947	172.07	157	149	23	7.25	3
1949	528.61	483	459	70	7.14	10
1951	7,127.04	6,443	6,118	1,009	7.80	129
1953	16,557.14	14,916	14,164	2,393	7.87	304
1954	3,988.61	3,599	3,418	571	7.62	75
1955	1,081.05	969	920	161	8.02	20
1956	2,536.88	2,277	2,162	375	7.83	48
1957	1,024.14	919	873	151	7.68	20
1959	2,606.80	2,322	2,205	402	8.03	50
1960	1,700.35	1,513	1,437	264	7.96	33
1961	1,432.91	1,274	1,210	223	7.93	28
1962	632.74	562	534	99	7.92	12
1963	73,189.73	64,363	61,118	12,072	8.43	1,432
1964	5,060.83	4,439	4,215	846	8.47	100
1965	3,000.16	2,624	2,492	508	8.53	60
1966	8,371.63	7,346	6,976	1,396	8.17	171
1967	395.16	345	328	68	8.29	8
1968	22,268.54	19,376	18,399	3,869	8.44	458
1969	11,153.29	9,657	9,170	1,983	8.60	231
1970	858.18	744	706	152	8.39	18
1971	1,182.88	1,019	968	215	8.61	25
1972	7,999.01	6,887	6,540	1,459	8.48	172
1973	92,382.38	78,978	74,996	17,386	8.74	1,989
1974	1,440.90	1,230	1,168	273	8.67	31
1976	408.03	346	329	79	8.64	9
1977	3,341.48	2,825	2,683	659	8.68	76
1978	4,653.66	3,917	3,720	934	8.75	107

METROPOLITAN EDISON COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
YORK SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. 0						
1979	1,223.39	1,024	972	251	8.85	28
1980	4,356.29	3,625	3,442	914	8.97	102
1981	4,488.51	3,729	3,541	948	8.86	107
1983	1,396.35	1,147	1,089	307	9.01	34
1984	2,948.76	2,412	2,290	658	9.00	73
1985	11,372.78	9,254	8,787	2,585	9.04	286
1986	70,074.66	56,929	54,059	16,016	8.89	1,802
1987	435,714.65	351,273	333,563	102,152	9.01	11,338
1988	53,236.36	42,749	40,594	12,643	8.95	1,413
1989	107,322.33	85,729	81,407	25,916	8.94	2,899
1990	6,096.69	4,838	4,594	1,503	8.98	167
1991	323,269.03	254,477	241,647	81,622	9.06	9,009
1992	56,540.25	44,101	41,878	14,663	9.17	1,599
1993	14,584.08	11,301	10,731	3,853	9.15	421
1994	3,443,240.41	2,646,475	2,513,048	930,192	9.18	101,328
1995	747,843.05	571,352	542,546	205,297	9.11	22,535
1996	50,299.08	38,132	36,210	14,090	9.09	1,550
1997	4,431.09	3,327	3,159	1,272	9.13	139
1998	58,625.21	43,500	41,307	17,318	9.21	1,880
2000	23,335.00	16,979	16,123	7,212	9.17	786
2001	96,237.12	69,204	65,715	30,522	9.18	3,325
2002	212,736.21	150,787	143,185	69,551	9.24	7,527
2003	20,493.47	14,321	13,599	6,894	9.27	744
2004	134,372.20	92,556	87,890	46,483	9.26	5,020
2005	70,024.55	47,519	45,123	24,901	9.24	2,695
2007	32,408.76	21,212	20,143	12,266	9.24	1,327
2011	193,548.97	114,697	108,914	84,635	9.28	9,120
2012	51,049.92	29,292	27,815	23,235	9.29	2,501
2013	67,865.90	37,543	35,650	32,216	9.29	3,468
2014	166,750.34	88,411	83,954	82,797	9.30	8,903
2015	1,138.56	575	546	593	9.30	64
2016	1,833,215.70	874,077	830,009	1,003,207	9.33	107,525
2017	155,029.67	69,174	65,686	89,343	9.31	9,596
2018	456,651.69	187,593	178,135	278,517	9.32	29,884
2019	252,234.06	93,629	88,909	163,326	9.32	17,524
2020	1,451,548.19	472,914	449,071	1,002,477	9.31	107,677
2021	212,308.18	58,045	55,119	157,190	9.30	16,902

METROPOLITAN EDISON COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
YORK SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. 0						
2022	326,756.84	69,272	65,780	260,977	9.29	28,092
2023	481,312.00	67,095	63,712	417,600	9.26	45,097
2024	759,356.58	39,335	37,352	722,005	9.14	78,994
	12,697,225.68	7,054,739	6,699,191	5,998,035		649,594
	130,457,170.92	62,733,032	59,571,383	70,885,788		4,428,429
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					16.0	3.39

METROPOLITAN EDISON COMPANY

ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MISCELLANEOUS IMPROVEMENTS - MINOR						
SURVIVOR CURVE.. IOWA 40-R1.5						
NET SALVAGE PERCENT.. 0						
1947	1,079.59	1,071	1,080			
1955	13,332.40	12,787	13,332			
1956	4,700.21	4,476	4,700			
1961	406.89	380	407			
1962	3,356.66	3,126	3,357			
1963	2,024.62	1,868	2,007	18	5.17	3
1964	2,712.49	2,494	2,679	33	5.29	6
1967	156,954.19	141,698	152,224	4,731	6.19	764
1968	114,727.28	103,071	110,727	4,000	6.39	626
1969	158,904.78	141,997	152,545	6,360	6.61	962
1970	731.43	650	698	33	6.85	5
1971	42,566.64	37,578	40,369	2,197	7.10	309
1972	55,234.18	48,429	52,026	3,208	7.38	435
1973	12,692.70	11,048	11,869	824	7.67	107
1974	11,326.26	9,781	10,508	819	7.98	103
1975	10,124.92	8,671	9,315	810	8.30	98
1978	5,359.20	4,461	4,792	567	9.36	61
1979	8,811.02	7,296	7,838	973	9.45	103
1980	2,837.39	2,323	2,496	342	9.85	35
1981	30,929.59	25,025	26,884	4,046	10.26	394
1982	2,068.33	1,653	1,776	293	10.69	27
1984	1,894.40	1,481	1,591	303	11.32	27
1985	77,394.33	59,609	64,037	13,357	11.78	1,134
1986	69,169.02	52,458	56,355	12,814	12.26	1,045
1987	95,887.45	71,916	77,258	18,629	12.50	1,490
1988	363,888.29	268,295	288,225	75,664	13.00	5,820
1989	64,854.36	47,201	50,707	14,147	13.28	1,065
1990	1,276,516.51	911,688	979,410	297,106	13.81	21,514
1991	450,770.84	315,630	339,076	111,695	14.34	7,789
1992	192,627.06	132,720	142,579	50,048	14.67	3,412
1993	357,395.76	240,920	258,816	98,580	15.23	6,473
1994	68,797.61	45,530	48,912	19,886	15.59	1,276
1996	1,625.12	1,028	1,104	521	16.55	31
1998	41,941.05	25,232	27,106	14,835	17.55	845
2000	26,226.47	14,970	16,082	10,144	18.42	551
2001	149,475.13	82,899	89,057	60,418	18.87	3,202
2003	16,183.17	8,420	9,045	7,138	19.82	360
2008	61,784.11	26,301	28,255	33,529	22.26	1,506
2009	47,172.65	19,086	20,504	26,669	22.81	1,169
2010	24,994.64	9,603	10,316	14,678	23.24	632
2011	47,640.00	17,303	18,588	29,052	23.67	1,227

METROPOLITAN EDISON COMPANY

ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MISCELLANEOUS IMPROVEMENTS - MINOR						
SURVIVOR CURVE.. IOWA 40-R1.5						
NET SALVAGE PERCENT.. 0						
2012	85,734.80	29,253	31,426	54,309	24.13	2,251
2015	10,979.22	3,004	3,227	7,752	25.22	307
2024	25,096.63	547	588	24,509	22.49	1,090
	4,198,929.39	2,954,977	3,173,893	1,025,036		68,254
CORPORATE HEADQUARTERS - READING						
INTERIM SURVIVOR CURVE.. IOWA 65-R4						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. 0						
1954	183,166.39	166,572	178,912	4,254	7.02	606
1955	3,431.56	3,124	3,355	76	6.84	11
1959	560.01	495	532	28	8.58	3
1962	284.17	247	265	19	9.44	2
1963	1,697.72	1,462	1,570	127	9.93	13
1964	32,686.47	28,081	30,161	2,525	9.92	255
1965	49,293.21	41,939	45,046	4,247	10.43	407
1966	101,426.09	85,441	91,771	9,655	10.94	883
1967	47,915.89	40,225	43,205	4,711	10.99	429
1968	13,833.00	11,490	12,341	1,492	11.52	130
1969	7,849.43	6,491	6,972	878	11.61	76
1970	100,419.08	82,093	88,175	12,244	12.17	1,006
1971	8,674.20	7,054	7,577	1,098	12.29	89
1972	26,323.99	21,143	22,709	3,615	12.86	281
1973	71,281.29	56,897	61,112	10,169	13.02	781
1974	8,929.84	7,080	7,605	1,325	13.20	100
1975	731.27	576	619	113	13.40	8
1976	1,757.30	1,372	1,474	284	13.61	21
1978	105,821.70	81,186	87,201	18,621	14.11	1,320
1979	3,271.46	2,501	2,686	585	14.02	42
1981	500.62	375	403	98	14.64	7
1982	3,139.41	2,335	2,508	631	14.64	43
1983	14,085.10	10,405	11,176	2,909	14.68	198
1984	61,493.90	45,075	48,414	13,080	14.75	887
1985	3,038.37	2,208	2,372	667	14.85	45
1986	14,315.68	10,307	11,071	3,245	14.97	217
1987	591,407.29	421,378	452,595	138,812	15.13	9,175
1988	87,433.03	61,588	66,151	21,282	15.32	1,389
1989	136,958.61	95,296	102,356	34,603	15.52	2,230
1990	164,760.18	113,685	122,107	42,653	15.50	2,752

METROPOLITAN EDISON COMPANY

ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CORPORATE HEADQUARTERS - READING						
INTERIM SURVIVOR CURVE.. IOWA 65-R4						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. 0						
1991	780,843.12	533,628	573,161	207,682	15.52	13,382
1992	80,858.00	54,660	58,709	22,149	15.58	1,422
1993	440,056.50	293,870	315,641	124,416	15.67	7,940
1994	163,684.86	107,836	115,825	47,860	15.80	3,029
1995	2,334.21	1,515	1,627	707	15.95	44
1996	83,466.88	53,519	57,484	25,983	15.95	1,629
1997	95,074.83	60,135	64,590	30,485	15.98	1,908
2000	75,770.76	45,667	49,050	26,721	16.15	1,655
2001	3,417.15	2,024	2,174	1,243	16.18	77
2003	189,375.18	107,906	115,900	73,475	16.23	4,527
2011	124,253.64	56,026	60,177	64,077	16.44	3,898
2018	1,189,956.82	337,234	362,218	827,739	16.44	50,349
2024	6,498.96	191	205	6,294	16.48	382
	5,082,077.17	3,062,332	3,289,201	1,792,876		113,648
LEBANON SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-R4						
PROBABLE RETIREMENT YEAR.. 6-2046						
NET SALVAGE PERCENT.. 0						
1965	404,934.30	339,740	364,909	40,025	11.42	3,505
1966	492.94	409	439	54	11.92	5
1967	2,047.05	1,683	1,808	239	12.43	19
1968	3,562.60	2,918	3,134	428	12.47	34
1969	479.75	389	418	62	12.99	5
1970	2,313.48	1,854	1,991	322	13.52	24
1971	320.58	254	273	48	14.07	3
1973	63,924.21	49,707	53,389	10,535	14.73	715
1977	829.99	619	665	165	16.19	10
1978	4,392.70	3,227	3,466	927	16.79	55
1983	505.12	352	378	127	18.02	7
1984	5,719.82	3,938	4,230	1,490	18.32	81
1985	16,012.52	10,879	11,685	4,328	18.64	232
1986	40,697.30	27,422	29,454	11,244	18.64	603
1987	81,777.32	54,284	58,306	23,472	18.99	1,236
1988	90,940.59	59,748	64,174	26,766	19.06	1,404
1989	36,331.52	23,601	25,349	10,982	19.15	573
1990	145,564.75	92,899	99,781	45,783	19.56	2,341
1992	2,813.33	1,747	1,876	937	19.85	47

METROPOLITAN EDISON COMPANY

ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LEBANON SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-R4						
PROBABLE RETIREMENT YEAR.. 6-2046						
NET SALVAGE PERCENT.. 0						
2001	47,311.07	25,127	26,989	20,323	20.75	979
2009	44,534.92	18,847	20,243	24,292	21.13	1,150
2024	2,285.99	52	56	2,230	21.43	104
	997,791.85	719,696	773,014	224,778		13,132
EASTON SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-R4						
PROBABLE RETIREMENT YEAR.. 6-2033						
NET SALVAGE PERCENT.. 0						
1963	158,139.18	142,958	153,549	4,590	6.53	703
1964	3,369.89	3,017	3,241	129	7.07	18
1965	3,607.85	3,220	3,459	149	7.17	21
1968	30,185.95	26,775	28,759	1,427	7.20	198
1969	14,893.21	13,142	14,116	778	7.40	105
1973	8,796.10	7,656	8,223	573	7.67	75
1974	2,154.37	1,871	2,010	145	7.64	19
1978	16,712.14	14,299	15,358	1,354	7.85	172
1983	4,862.83	4,057	4,358	505	8.25	61
1984	32.73	27	29	4	8.28	
1985	4,447.57	3,689	3,962	485	8.12	60
1987	131,506.50	107,993	115,993	15,513	8.16	1,901
1988	123,896.68	100,852	108,323	15,573	8.34	1,867
1991	2,863.73	2,293	2,463	401	8.34	48
1993	47,311.86	37,405	40,176	7,136	8.34	856
1994	65,850.35	51,614	55,438	10,413	8.41	1,238
2000	137,500.95	102,411	109,998	27,503	8.39	3,278
2002	46,444.69	33,756	36,257	10,188	8.46	1,204
2004	74,531.84	52,709	56,614	17,918	8.49	2,110
2007	289,740.00	195,227	209,690	80,050	8.47	9,451
2008	109,331.05	72,158	77,504	31,827	8.50	3,744
2009	53,319.78	34,466	37,019	16,300	8.48	1,922
2024	1,856.99	103	111	1,746	8.49	206
	1,331,356.24	1,011,698	1,086,648	244,708		29,257

METROPOLITAN EDISON COMPANY

ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
YORK SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-R4						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. 0						
1926	1,270.92	1,271	1,271			
1929	2,599.83	2,582	2,600			
1931	60.85	60	61			
1941	41.45	40	41			
1943	7,922.98	7,555	7,923			
1946	279.13	265	279			
1947	26.06	25	26			
1952	262.85	244	262	1	5.62	
1953	74,396.48	69,152	74,299	98	5.42	18
1954	3,894.01	3,597	3,865	29	5.83	5
1956	20,563.20	18,875	20,280	283	6.13	46
1957	3,715.44	3,411	3,665	51	6.03	8
1958	3,841.49	3,500	3,760	81	6.50	12
1959	3,518.21	3,203	3,441	77	6.45	12
1960	2,930.19	2,646	2,843	87	6.93	13
1961	178.71	161	173	6	6.92	1
1962	1,036.62	933	1,002	34	6.94	5
1963	4,065.79	3,626	3,896	170	7.46	23
1964	4,258.67	3,788	4,070	189	7.52	25
1965	15,722.92	13,940	14,977	745	7.61	98
1966	15,457.96	13,656	14,672	786	7.72	102
1967	679.75	598	643	37	7.86	5
1969	1,956.84	1,705	1,832	125	8.19	15
1970	10,839.13	9,393	10,092	747	8.39	89
1972	1,590.40	1,369	1,471	120	8.48	14
1973	4,874.81	4,192	4,504	371	8.38	44
1974	53,879.71	45,981	49,403	4,477	8.67	516
1975	4,661.10	3,968	4,263	398	8.64	46
1976	26,056.08	22,116	23,762	2,294	8.64	266
1979	9,104.14	7,622	8,189	915	8.85	103
1983	6,823.84	5,607	6,024	800	9.01	89
1984	4,661.60	3,814	4,098	564	9.00	63
1985	27,595.30	22,454	24,125	3,470	9.04	384
1986	5,266.28	4,258	4,575	691	9.12	76
1987	176,328.20	141,503	152,034	24,294	9.23	2,632
1988	27,738.09	22,174	23,824	3,914	9.16	427
1990	173,138.50	136,779	146,959	26,180	9.17	2,855
1991	125,509.65	98,387	105,709	19,800	9.24	2,143
1992	34,825.52	27,052	29,065	5,760	9.34	617
1993	221,531.45	170,978	183,703	37,829	9.31	4,063
1994	462,408.80	354,020	380,368	82,041	9.34	8,784

METROPOLITAN EDISON COMPANY

ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
YORK SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-R4						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. 0						
1995	21,385.79	16,215	17,422	3,964	9.41	421
1997	5,856.68	4,364	4,689	1,168	9.40	124
2003	32,681.92	22,694	24,383	8,299	9.46	877
2004	89,785.54	61,476	66,051	23,734	9.44	2,514
2008	18,002.36	11,435	12,286	5,716	9.48	603
2009	67,914.59	42,107	45,241	22,674	9.50	2,387
2024	2,285.99	114	122	2,164	9.50	228
	1,783,425.82	1,394,905	1,498,245	285,181		30,753
	13,393,580.47	9,143,608	9,821,001	3,572,579		255,044

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.0 1.90

METROPOLITAN EDISON COMPANY

ACCOUNT 391.00 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2005	1,362,497.84	1,328,435	1,341,134	21,364	0.50	21,364
2006	66,473.43	61,488	62,076	4,397	1.50	2,931
2007	23,844.87	20,864	21,063	2,782	2.50	1,113
2008	92,991.08	76,718	77,451	15,540	3.50	4,440
2009	257,424.55	199,504	201,412	56,013	4.50	12,447
2011	10,494.77	7,084	7,152	3,343	6.50	514
2012	4,418.77	2,762	2,788	1,631	7.50	217
2013	127,059.83	73,059	73,757	53,303	8.50	6,271
2014	11,225.93	5,894	5,950	5,276	9.50	555
2016	31,026.12	13,186	13,312	17,714	11.50	1,540
2019	284,272.38	78,175	78,923	205,349	14.50	14,162
2020	86,437.47	19,448	19,634	66,803	15.50	4,310
2021	24,636.55	4,311	4,352	20,285	16.50	1,229
2022	152,459.37	19,057	19,239	133,220	17.50	7,613
2023	6,325.30	474	479	5,846	18.50	316
	2,541,588.26	1,910,459	1,928,722	612,866		79,022

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.8 3.11

METROPOLITAN EDISON COMPANY

ACCOUNT 391.30 OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2020	1,464,403.94	1,317,964	1,434,074	30,330	0.50	30,330
2021	111,812.33	78,269	85,164	26,648	1.50	17,765
2022	518,210.97	259,105	281,932	236,279	2.50	94,512
2023	827,313.81	248,194	270,060	557,254	3.50	159,215
	2,921,741.05	1,903,532	2,071,230	850,511		301,822
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					2.8	10.33

METROPOLITAN EDISON COMPANY

ACCOUNT 391.50 OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2020	860,254.80	774,229	810,179	50,076	0.50	50,076
2021	88,194.98	61,736	64,603	23,592	1.50	15,728
2022	339,885.01	169,943	177,834	162,051	2.50	64,820
2023	395,390.54	118,617	124,125	271,266	3.50	77,505
2024	1,796,859.22	179,686	188,029	1,608,830	4.50	357,518
	3,480,584.55	1,304,211	1,364,770	2,115,815		565,647

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.7 16.25

METROPOLITAN EDISON COMPANY

ACCOUNT 392.30 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 12-R4						
NET SALVAGE PERCENT.. 0						
2009	29,424.63	28,507	29,425			
2010	76,721.59	72,755	76,722			
2013	97,393.98	83,661	88,931	8,463	1.89	4,478
2016	29.65	21	22	8	3.72	2
2018	333,108.55	184,276	195,884	137,225	5.25	26,138
2019	1,321,838.83	627,345	666,862	654,977	6.09	107,550
2020	1,578,927.27	619,571	658,598	920,329	6.97	132,041
2021	1,140,521.28	350,482	372,559	767,962	7.89	97,334
2022	161,224.44	35,550	37,790	123,434	8.84	13,963
2023	166,683.07	22,102	23,494	143,189	9.81	14,596
	4,905,873.29	2,024,270	2,150,287	2,755,586		396,102

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.0 8.07

METROPOLITAN EDISON COMPANY

ACCOUNT 392.40 TRANSPORTATION EQUIPMENT - POLE TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 34-S1.5						
NET SALVAGE PERCENT.. 0						
1951	875.39	875	875			
1968	3,057.91	2,920	3,058			
1970	4,711.97	4,442	4,712			
1971	2,093.50	1,960	2,094			
1972	5,040.33	4,710	5,040			
1976	340.00	310	340			
1979	4,192.44	3,739	4,192			
1982	4,232.00	3,687	4,232			
1983	17,629.65	15,218	17,630			
1984	12,644.70	10,806	12,645			
1987	23,064.02	19,115	22,568	496	7.75	64
1988	3,874.92	3,182	3,757	118	7.95	15
1990	55,059.25	44,069	52,029	3,030	8.60	352
1992	85,257.87	66,501	78,513	6,745	9.17	736
1993	20,312.08	15,547	18,355	1,957	9.65	203
1994	60,790.69	45,800	54,073	6,718	9.98	673
1997	218,827.80	156,462	184,722	34,106	10.96	3,112
1998	49,864.56	34,885	41,186	8,679	11.38	763
1999	91,590.59	62,593	73,899	17,692	11.81	1,498
2000	4,952.00	3,300	3,896	1,056	12.26	86
	668,411.67	500,121	587,816	80,596		7,502

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.7 1.12

METROPOLITAN EDISON COMPANY

ACCOUNT 392.50 TRANSPORTATION EQUIPMENT - VAN TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-S2.5						
NET SALVAGE PERCENT.. 0						
1994	1,341.01	1,198	1,341			
1997	85,895.98	74,171	84,396	1,500	4.35	345
	87,236.99	75,369	85,737	1,500		345

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.3 0.40

METROPOLITAN EDISON COMPANY

ACCOUNT 393.00 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
2000	17,422.43	17,074	17,318	104	0.50	104
2001	25,349.43	23,828	24,168	1,181	1.50	787
2021	12,762.35	1,787	1,813	10,949	21.50	509
	55,534.21	42,689	43,299	12,235		1,400

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.7 2.52

METROPOLITAN EDISON COMPANY

ACCOUNT 394.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
2000	320,345.03	313,938	314,209	6,136	0.50	6,136
2001	372,384.43	350,041	350,343	22,041	1.50	14,694
2002	190,994.67	171,895	172,043	18,952	2.50	7,581
2003	145,755.94	125,350	125,458	20,298	3.50	5,799
2005	3,272.69	2,553	2,555	718	5.50	131
2006	252,398.85	186,775	186,936	65,463	6.50	10,071
2007	75,890.12	53,123	53,169	22,721	7.50	3,029
2008	895,684.81	591,152	591,662	304,023	8.50	35,767
2009	163,972.56	101,663	101,751	62,222	9.50	6,550
2010	353,476.34	205,016	205,193	148,283	10.50	14,122
2011	556,495.01	300,507	300,766	255,729	11.50	22,237
2014	1,581,541.48	664,247	664,820	916,721	14.50	63,222
2015	76,194.05	28,954	28,979	47,215	15.50	3,046
2016	347,403.96	118,117	118,219	229,185	16.50	13,890
2017	783,732.50	235,120	235,323	548,410	17.50	31,338
2018	556,524.37	144,696	144,821	411,703	18.50	22,254
2019	493,001.14	108,460	108,553	384,448	19.50	19,715
2020	800,483.23	144,087	144,211	656,272	20.50	32,013
2021	1,636,328.97	229,086	229,284	1,407,045	21.50	65,444
2022	226,531.63	22,653	22,673	203,859	22.50	9,060
2023	1,647,068.16	98,824	98,909	1,548,159	23.50	65,879
2024	1,643,840.00	32,877	32,905	1,610,935	24.50	65,752
	13,123,319.94	4,229,134	4,232,782	8,890,538		517,730

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.2 3.95

METROPOLITAN EDISON COMPANY

ACCOUNT 395.00 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2008	85,692.52	70,696	85,693			
2014	5.86	3	5			
	85,698.38	70,699	85,698			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					0.0	0.00

METROPOLITAN EDISON COMPANY

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 33-R0.5						
NET SALVAGE PERCENT.. 0						
1971	51,521.11	46,858	51,521			
1972	88,746.00	80,138	88,746			
1973	12,886.51	11,548	12,887			
1974	604.00	537	604			
1977	34,320.49	29,670	34,320			
1978	31,361.56	26,833	31,362			
1979	2,226.00	1,884	2,226			
1982	27,454.00	22,518	27,454			
1988	6,437.00	4,910	6,437			
1991	887.85	648	888			
1993	117,547.39	82,941	114,650	2,897	13.14	220
1996	23,509.02	15,678	21,672	1,837	14.24	129
2000	60,883.88	37,139	51,338	9,546	15.66	610
2001	36,996.86	21,998	30,408	6,589	16.02	411
2002	75,143.40	43,448	60,059	15,084	16.41	919
2007	12,318.22	6,058	8,374	3,944	18.09	218
2013	109,272.48	40,464	55,934	53,338	19.56	2,727
2017	55,271.62	15,089	20,858	34,414	19.97	1,723
2023	501,156.38	40,493	55,973	445,183	17.05	26,110
	1,248,543.77	528,852	675,711	572,833		33,067

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.3 2.65

METROPOLITAN EDISON COMPANY

ACCOUNT 397.00 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
2000	52,905.38	51,847	35,759	17,146	0.50	17,146
2002	58,179.87	52,362	36,115	22,065	2.50	8,826
2005	90,166.59	70,330	48,507	41,660	5.50	7,575
2008	868,734.19	573,365	395,456	473,278	8.50	55,680
2009	529.66	328	226	304	9.50	32
2011	189,075.20	102,101	70,420	118,655	11.50	10,318
2012	24,913.87	12,457	8,592	16,322	12.50	1,306
2013	164,790.37	75,804	52,283	112,507	13.50	8,334
2014	556,145.46	233,581	161,103	395,042	14.50	27,244
2015	2,463,189.81	936,012	645,578	1,817,612	15.50	117,265
2016	4,265,602.79	1,450,305	1,000,291	3,265,312	16.50	197,898
2017	1,456,821.40	437,046	301,435	1,155,386	17.50	66,022
2018	2,355,774.09	612,501	422,448	1,933,326	18.50	104,504
2019	1,014,887.99	223,275	153,995	860,893	19.50	44,148
2020	2,896,064.23	521,292	359,541	2,536,523	20.50	123,733
2021	4,041,592.26	565,823	390,254	3,651,338	21.50	169,830
2022	1,722,779.22	172,278	118,822	1,603,957	22.50	71,287
2023	2,755,139.18	165,308	114,015	2,641,124	23.50	112,388
2024	2,156,571.57	43,131	29,748	2,126,824	24.50	86,809
	27,133,863.13	6,299,146	4,344,588	22,789,275		1,230,345

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.5 4.53

METROPOLITAN EDISON COMPANY

ACCOUNT 398.00 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	6,762.17	5,917	6,762			
2011	29,831.06	20,136	26,250	3,581	6.50	551
2012	7,042.58	4,402	5,738	1,305	7.50	174
2013	23,159.34	13,317	17,360	5,799	8.50	682
2014	2.37	1	1	1	9.50	
2016	9.60	4	6	4	11.50	
	66,807.12	43,777	56,117	10,690		1,407

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.6 2.11

PART VIII. EXPERIENCED AND ESTIMATED NET SALVAGE

METROPOLITAN EDISON COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2020 TRANSACTION YEAR				
361.00	2,705.00			
362.00	851,199.00	1,018,256.00		1,018,256.00-
362.10	107,658.00	13,277.00		13,277.00-
364.00	674,640.00	4,263,111.00		4,263,111.00-
364.10	2,082.00			
364.11	2,637.00	149.00-		149.00
365.00	6,888,485.00	5,110,700.00		5,110,700.00-
365.01	750.00	1,511.00		1,511.00-
366.00	16,811.00	7,236.00		7,236.00-
367.00	1,300,814.00	1,040,475.00		1,040,475.00-
368.00	5,143,733.00	1,497,437.00		1,497,437.00-
369.00	2,081,322.00	799,391.00		799,391.00-
369.10	158,874.00			
370.10	2,072,626.00	344,480.00-		344,480.00
371.00	6,696.00	25,968.00		25,968.00-
373.00	355,809.00	131,191.00		131,191.00-
373.30	8,515.00	2,304.00		2,304.00-
390.10	200,704.00	111,136.00		111,136.00-
391.20	1,171,502.00			
391.30	269,896.00			
391.40	9,686,392.71			
392.30	9,271.00			
393.00	105,318.00			
394.00	378,915.00			
395.00	72.00			
397.00	923,555.00			
398.00	224,349.00			
	32,645,330.71	13,677,364.00		13,677,364.00-

METROPOLITAN EDISON COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2021 TRANSACTION YEAR				
361.00	1,079.00	1.00		1.00-
362.00	782,392.00	878,683.00		878,683.00-
362.10	7,178.00	321,670.00		321,670.00-
364.00	851,410.00	3,866,529.00		3,866,529.00-
364.11	57,838.00	7,814.00		7,814.00-
365.00	8,033,822.00	4,544,180.00		4,544,180.00-
365.01	27,298.00	5.00-		5.00
366.00	24,138.00	27,767.00		27,767.00-
367.00	976,788.00	1,405,039.00		1,405,039.00-
368.00	4,371,128.00	1,072,889.00		1,072,889.00-
369.00	505,893.00	264,855.00		264,855.00-
369.10	5,543.00			
370.10	4,129,588.00	1,103,767.00		1,103,767.00-
371.00	8,222.00	29,603.00		29,603.00-
373.00	568,952.00	139,094.00		139,094.00-
373.30	7,356.00	2,787.00		2,787.00-
390.10	106,098.00	199,061.00		199,061.00-
390.20	4,343.00			
391.00	286,945.00			
391.20	56,354.00			
391.30	216,711.00-			
391.40	1,380,706.83			
392.30	80,084.00			
393.00	9,237.00			
394.00	31,629.00-			
395.00	623.00			
397.00	920,028.00	56,629.00		56,629.00-
398.00	253,120.00			
	23,207,823.83	13,920,363.00		13,920,363.00-

METROPOLITAN EDISON COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2022 TRANSACTION YEAR				
303.00	1,035,614.00	146.00		146.00-
361.00	6,423.00	172,638.00		172,638.00-
361.10		1,269.00		1,269.00-
362.00	516,440.00	528,516.00		528,516.00-
362.10		67,017.00		67,017.00-
364.00	2,452,927.00	5,183,312.00		5,183,312.00-
364.11	9,477.00	11,809.00		11,809.00-
365.00	10,641,447.00	4,597,320.00		4,597,320.00-
365.01	12,263.00	827.00		827.00-
366.00	24,584.00	5,190.00		5,190.00-
367.00	3,927,213.00	918,065.00		918,065.00-
368.00	8,025,796.00	1,458,859.00		1,458,859.00-
369.00	291,500.00	302,789.00		302,789.00-
369.10	8,736.00			
370.10	3,581,703.00	1,469,460.00		1,469,460.00-
371.00	17,811.00	21,065.00		21,065.00-
373.00	262,442.00	142,379.00		142,379.00-
373.30	45,689.00	8,067.00		8,067.00-
390.10	280,386.00	192,617.00		192,617.00-
390.20	106,970.00			
391.00	61,543.00			
394.00	153,492.00			
397.00	3,595,294.00	6,139.00		6,139.00-
398.00	4,677.00			
	35,062,427.00	15,087,484.00		15,087,484.00-

METROPOLITAN EDISON COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2023 TRANSACTION YEAR				
303.00	2,383,993.79			
361.00	47,855.23	37,975.16		37,975.16-
362.00	256,490.26	227,168.77		227,168.77-
362.10	1,142.68	455.41		455.41-
364.00	1,290,695.46	8,012,598.57		8,012,598.57-
364.11	71,963.98	9,068.38		9,068.38-
365.00	8,345,103.72	5,587,332.54		5,587,332.54-
365.01	409.98	315.66		315.66-
366.00	50,986.87	12,614.76		12,614.76-
367.00	999,926.04	648,548.92		648,548.92-
368.00	4,720,094.28	1,175,549.09		1,175,549.09-
369.00	189,416.70	157,056.64		157,056.64-
369.10	15,246.53			
370.10	791,548.19	448,723.60		448,723.60-
371.00	24,017.33	23,590.16		23,590.16-
373.00	427,577.54	91,188.34		91,188.34-
373.30	117,447.12	25,476.01		25,476.01-
390.10	210,994.03	128,153.81		128,153.81-
390.20	32,312.66			
391.00	10,120.62			
391.30	234,105.88			
391.50	1,031,332.12			
392.30			337,918.65	337,918.65
392.40	13,852.38			
394.00	289,403.30			
396.00	11,289.00			
397.00	777,220.89	58.94		58.94-
398.00	30,964.00			
	22,375,510.58	16,585,874.76	337,918.65	16,247,956.11-

METROPOLITAN EDISON COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2024 TRANSACTION YEAR				
303.00	1,480,449.72	10.99		10.99-
362.00	2,261,390.93	791,486.83		791,486.83-
364.00	2,506,016.92	4,385,529.61		4,385,529.61-
365.00	7,108,370.04	4,242,866.49		4,242,866.49-
365.01	12.97	.85		.85-
367.00	1,576,079.26	975,958.02		975,958.02-
368.00	1,741,995.94	407,063.66		407,063.66-
369.00	101,847.00	52,892.27		52,892.27-
369.10	5,606.00	1,121.20		1,121.20-
370.10	80,476.13	16,109.37		16,109.37-
373.00	102,700.00	28,725.51		28,725.51-
373.30	8,547.00	1,819.73		1,819.73-
390.10	1,032,616.00	309,784.80		309,784.80-
390.20	237,102.00			
391.00	201,595.51			
391.30	794,997.29			
391.50	1,907,196.73			
393.00	244,951.86			
394.00	1,179,434.40			
397.00	7,922,418.67	68,965.77		68,965.77-
398.00	8,903.91			
	30,502,708.28	11,282,335.10		11,282,335.10-
TOTAL	143,793,800.40	70,553,420.86	337,918.65	70,215,502.21-

METROPOLITAN EDISON COMPANY

2025 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO ELECTRIC PLANT
AS OF DECEMBER 31, 2025

Prepared by:

GANNETT FLEMING

Excellence Delivered As Promised

METROPOLITAN EDISON COMPANY

Reading, Pennsylvania

2025 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO ELECTRIC PLANT
AS OF DECEMBER 31, 2025

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Camp Hill, Pennsylvania

Gannett Fleming
Valuation and Rate Consultants, LLC

Corporate Headquarters
207 Senate Avenue
Camp Hill, PA 17011
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gannettfleming.com

March 21, 2024

Metropolitan Edison Company
2800 Pottsville Pike
Reading, PA 19605-2459

Attention Ms. Joanna M. Savage
Director, Rates and Regulatory Affairs - PA

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to the electric plant of Metropolitan Edison Company ("MetEd"). The results of our study as of December 31, 2025, are presented in the attached detailed report.

The results of our study as of December 31, 2024, as well as a discussion of the methods and procedures used in the calculations and the support for the service life estimates, are included in our report titled "2024 Depreciation Study - Calculated Annual Depreciation Accruals Related to Electric Plant as of December 31, 2024." The same methods, procedures and estimates were used in both studies.

The results of our study as of December 31, 2025, are summarized on pages I-3 through I-7 of the attached report.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

JOHN J. SPANOS
President

FREDERICK B. JOHNSTON, JR.
Assistant Project Manager

JJS:mle

075752.200

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PART I. RESULTS OF STUDY

METROPOLITAN EDISON COMPANY
DEPRECIATION STUDY

PART I. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

Tables 1 through 4 presented on pages I-3 through I-7 summarize the results of the depreciation study as of December 31, 2025. Table 1 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve as of December 31, 2025, future book accruals, calculated annual accrual amount and rate, and composite remaining life for plant in service. Table 2 presents the bringforward of the book depreciation reserve to December 31, 2025. Table 3 sets forth the calculations of the depreciation accruals for the twelve months ended December 31, 2025. Table 4 presents the annual amortization of experienced and estimated net salvage based on the period 2021 through 2025.

DESCRIPTION OF DETAILED TABULATIONS

The supporting data for the depreciation calculations are presented in account sequence in the section beginning on page II-7. The original cost, calculated accrued depreciation, allocated book reserve, future accruals, remaining life and annual accrual are shown for each vintage of each account or subaccount. The amounts of regular retirements, gross salvage and cost of removal are set forth by account for the years 2021 through 2025, beginning on pages III-2 through III-6.

METROPOLITAN EDISON COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2025

	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE		ORIGINAL COST AS OF DECEMBER 31, 2025	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE		COMPOSITE REMAINING LIFE
	(1)	(2)	(3)		(4)	(5)	(6)	(7)	(8)=(7)/(4)		(9)=(6)/(7)
	ELECTRIC PLANT										
	INTANGIBLE PLANT										
303.00	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER		7-SQ		70,656,331.12	49,676,306	20,980,025	4,795,431	*		
303.10	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - CLOUD		5-SQ		438,640.79	134,115	304,526	87,630	*		
303.30	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT ENTERPRISE		7-SQ		621,985.00	621,985	0	0	*		
303.60	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION		7-SQ		8,047,879.06	8,047,879	0	0	*		
303.90	MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE		7-SQ		23,896,722.35	23,506,101	390,621	116,518	*		
	TOTAL INTANGIBLE PLANT				**103,661,558.32**	**81,986,386**	**21,675,172**	**4,999,579**			
	DISTRIBUTION PLANT										
360.20	LAND RIGHTS		80-R4		28,932,718.77	18,078,094	10,854,625	278,525	0.96		39.0
361.00	STRUCTURES AND IMPROVEMENTS		70-R3		17,763,919.28	7,814,254	9,949,665	240,113	1.35		41.4
361.10	STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION		70-R3		339,222.74	56,378	282,845	5,247	1.55		53.9
361.20	STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION (ROADS AND TRAILS)		75-R3		11,907.52	8,894	3,014	87	0.73		34.6
362.00	STATION EQUIPMENT		60-R2		337,332,580.62	109,010,679	228,321,902	6,437,605	1.91		35.5
362.10	STATION EQUIPMENT - SUBTRANSMISSION		60-R2		11,919,659.66	1,573,989	10,345,671	253,195	2.12		40.9
364.00	POLES, TOWERS AND FIXTURES		65-R1.5		600,994,841.46	162,996,031	437,998,810	11,648,309	1.94		37.6
364.10	POLES, TOWERS AND FIXTURES - SUBTRANSMISSION (TOWERS AND FIXTURES)		80-R4		36,126.01	29,595	6,531	203	0.56		32.2
364.11	POLES, TOWERS AND FIXTURES - SUBTRANSMISSION (POLES AND FIXTURES)		65-R1.5		3,234,421.64	890,663	2,343,759	59,010	1.82		39.7
365.00	OVERHEAD CONDUCTORS AND DEVICES		60-O1		761,125,689.07	105,244,351	655,881,338	22,314,293	2.93		29.4
365.01	OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION		60-O1		1,345,784.75	515,117	830,668	24,971	1.86		33.3
365.10	OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY		70-R4		229,365,878.41	48,838,786	180,527,092	3,437,415	1.50		52.5
365.11	OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY - SUBTRANSMISSION		70-R4		429,030.41	363,234	65,796	1,119	0.26		58.8
366.00	UNDERGROUND CONDUIT		65-R1.5		35,459,379.59	16,707,495	18,751,885	566,767	1.60		33.1
367.00	UNDERGROUND CONDUCTORS AND DEVICES		50-R2		346,055,799.46	114,029,986	232,025,813	7,700,028	2.23		30.1
367.10	UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION		50-R2		1,536,544.01	413,287	1,123,257	35,117	2.29		32.0
368.00	LINE TRANSFORMERS		43-R1.5		521,455,413.01	209,585,789	311,869,624	13,451,135	2.58		23.2
369.00	OVERHEAD SERVICES		44-R1		97,428,588.83	35,935,400	61,493,189	2,665,331	2.74		23.1
369.10	UNDERGROUND SERVICES		60-R3		104,045,959.48	64,860,308	39,185,651	1,356,246	1.30		28.9
370.10	METERS - SMART GRID		15-S2		150,001,444.20	60,856,874	89,144,570	11,937,520	7.96		7.5
371.00	INSTALLATIONS ON CUSTOMERS' PREMISES - DUSK TO DAWN LIGHTS		37-R0.5		4,173,138.29	2,688,698	1,484,440	75,965	1.82		19.5
371.21	INSTALLATIONS ON CUSTOMERS' PREMISES - METER SOCKET DEVICES		25-R2.5		412,207.74	395,351	16,857	3,923	0.95		4.3
371.23	INSTALLATIONS ON CUSTOMERS' PREMISES - SURGE SUPPRESSION		20-S2.5		276,707.92	276,708	0	0	-	***	-
373.00	STREET LIGHTING AND SIGNAL SYSTEMS		28-R1		16,749,800.95	5,815,837	10,933,964	759,379	4.53		14.4
373.30	STREET LIGHTING AND SIGNAL SYSTEMS - LED		20-S0		4,081,238.79	852,610	3,228,629	279,892	6.86		11.5
	TOTAL DISTRIBUTION PLANT				**3,274,508,002.61**	**967,838,408**	**2,306,669,595**	**83,531,395**	**2.55**		
	GENERAL PLANT										
389.20	LAND RIGHTS		70-R2		18,077.52	16,379	1,699	67	0.37		25.4
390.10	STRUCTURES AND IMPROVEMENTS										
	MISCELLANEOUS IMPROVEMENTS - MINOR		40-R1.5		46,759,876.65	11,948,267	34,811,610	1,528,594	3.27		22.8
	CORPORATE HEADQUARTERS - READING	06-2041	65-R2	**	64,119,550.91	36,015,937	28,103,614	1,945,528	3.03		14.4
	LEBANON SERVICE CENTER	06-2046	65-R2	**	7,363,967.28	3,545,040	3,818,927	208,505	2.83		18.3
	EASTON SERVICE CENTER	06-2033	65-R2	**	7,191,588.92	4,570,399	2,621,190	359,384	5.00		7.3
	YORK SERVICE CENTER	06-2034	65-R2	**	12,697,225.68	7,321,543	5,375,683	647,848	5.10		8.3
	TOTAL ACCOUNT 390.10				138,132,209.44	63,401,186	74,731,024	4,689,859	3.40		15.9
390.20	STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING										
	MISCELLANEOUS IMPROVEMENTS - MINOR		40-R1.5		4,081,929.92	3,098,551	983,379	66,826	1.64		14.7
	CORPORATE HEADQUARTERS - READING	06-2041	65-R4	**	5,067,693.04	3,383,476	1,684,217	113,128	2.23		14.9
	LEBANON SERVICE CENTER	06-2046	65-R4	**	997,791.85	783,063	214,729	13,142	1.32		16.3
	EASTON SERVICE CENTER	06-2033	65-R4	**	1,331,356.24	1,119,985	211,371	28,562	2.15		7.4
	YORK SERVICE CENTER	06-2034	65-R4	**	1,783,425.82	1,533,495	249,931	30,090	1.69		8.3
	TOTAL ACCOUNT 390.20				13,262,196.87	9,918,570	3,343,627	251,748	1.90		13.3
391.00	OFFICE FURNITURE AND EQUIPMENT - FURNITURE		20-SQ		1,179,090.42	643,502	535,588	56,513	4.79		9.5
391.30	OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS		5-SQ		1,457,337.11	902,339	554,998	265,632	18.23		2.1
391.50	OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS		5-SQ		4,541,673.26	1,204,326	3,337,347	916,772	20.19		3.6
	TOTAL ACCOUNT 391.00				7,178,100.79	2,750,167	4,427,933	1,238,917	17.26		3.6

METROPOLITAN EDISON COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2025

	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	ORIGINAL COST AS OF DECEMBER 31, 2025	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE		COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)		(9)=(6)/(7)
392.30	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS		12-R4	5,349,896.63	2,479,602	2,870,295	438,880	8.20		6.5
392.40	TRANSPORTATION EQUIPMENT - POLE TRAILERS		34-S1.5	661,803.67	588,665	73,139	7,002	1.06		10.4
392.50	TRANSPORTATION EQUIPMENT - VAN TRAILERS		25-S2.5	87,236.99	86,086	1,151	283	0.32		4.1
	TOTAL ACCOUNT 392.00			6,098,937.29	3,154,353	2,944,585	446,165	7.32		6.6
393.00	STORES EQUIPMENT		25-SQ	38,111.78	27,258	10,854	908	2.38		12.0
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT		25-SQ	13,705,566.85	4,449,257	9,256,310	540,017	3.94		17.1
395.00	LABORATORY EQUIPMENT		20-SQ	85,698.38	85,698	0	0	-	****	-
396.00	POWER OPERATED EQUIPMENT		33-R0.5	1,248,543.77	708,797	539,747	29,569	2.37		18.3
397.00	COMMUNICATION EQUIPMENT		25-SQ	29,265,609.64	5,576,951	23,688,659	1,299,962	4.44		18.2
398.00	MISCELLANEOUS EQUIPMENT		20-SQ	66,807.12	57,527	9,280	1,404	2.10		6.6
	TOTAL GENERAL PLANT			**209,099,859.45**	**90,146,143**	**118,953,718**	**8,498,616**	**4.06**		
	TOTAL DEPRECIABLE PLANT			**3,587,269,420.38**	**1,139,970,937**	**2,447,298,485**	**97,029,590**	**2.70**		
	NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED									
301.00	ORGANIZATION			124,375.69						
302.00	FRANSCHISES AND CONSENTS			150,604.01	(14,565)					
350.10	LAND			3,554,379.57	5,241					
350.20	LAND RIGHTS			26,938,000.97	15,696,227					
360.10	LAND			4,014,087.62	2,231					
374.00	ASSET RETIREMENT COSTS DISTRIBUTION			37,210.00	28,830					
389.10	LAND			2,936,778.20						
390.30	BUILDING LEASEHOLDS			315,880.63	474,805					
399.10	ASSET RETIREMENT COSTS GENERAL BUILDINGS			105,951.28	66,477					
	TOTAL NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED			**38,177,267.97**	**16,259,248**					
	TOTAL ELECTRIC PLANT			**3,625,446,688.35**	**1,156,230,185**					

* ACCRUALS CALCULATED UTILIZING THE AMORTIZATION PERIOD SET FORTH IN COLUMN 3.
** LIFE SPAN PROCEDURE WAS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE.
*** ASSETS ADDED AS OF JANUARY 1, 2026 TO THIS ACCOUNT SHOULD UTILIZE AN ANNUAL ACCRUAL RATE OF 5.52% CONSISTENT WITH A 20-S2.5 SURVIVOR CURVE.
**** ASSETS ADDED AS OF JANUARY 1, 2026 TO THIS ACCOUNT SHOULD UTILIZE AN ANNUAL ACCRUAL RATE OF 5.00% CONSISTENT WITH A 20-YEAR AMORTIZATION PERIOD.

NOTE: ASSETS ADDED IN ACCOUNT 363.00 (ELECTRIC BATTERY STORAGE) SHOULD UTILIZE AN ANNUAL ACCRUAL RATE OF 6.67% BASED ON A 15-L3 SURVIVOR CURVE.

METROPOLITAN EDISON COMPANY

TABLE 2. BRINGFORWARD TO DECEMBER 31, 2025, OF THE BOOK DEPRECIATION RESERVE AS OF DECEMBER 31, 2024

ACCOUNT	BOOK RESERVE AS OF DECEMBER 31, 2024		DEPRECIATION ACCRUALS		AMORTIZATION OF NET SALVAGE		PROJECTED RETIREMENTS		PROJECTED GROSS SALVAGE		PROJECTED COST OF REMOVAL		ACQUISITIONS		ADJUSTMENTS		RESERVE AT END OF PERIOD	BOOK RESERVE AS A PERCENT OF ORIGINAL COST
(1)	(2)	+	(3)	+	(4)	-	(5)	+	(6)	-	(7)	+	(8)	-	(9)	=	(10)	(11)
DEPRECIABLE PLANT																		
303.00	45,896,661		5,022,939		31		2,189,323				16				(946,015)		49,676,306	70.31
303.10	47,721		86,394														134,115	30.58
303.30	621,985																621,985	100.00
303.60	8,047,879																8,047,879	100.00
303.90	23,403,821		1,062,264				13,969								946,015		23,506,101	98.37
360.20	17,797,447		280,647														18,078,094	62.48
361.00	7,528,765		243,366		42,123												7,814,254	43.99
361.10	50,866		5,258		254												56,378	16.62
361.20	8,805		89														8,894	74.69
362.00	103,011,295		6,453,923		688,822		846,934				296,427						109,010,679	32.32
362.10	1,232,464		261,041		80,484												1,573,989	13.20
364.00	155,049,196		11,366,422		5,142,216		3,113,383				5,448,420						162,996,031	27.12
364.10	29,385		210														29,595	81.92
364.11	822,531		62,424		5,708												890,663	27.54
365.00	94,197,472		20,656,972		4,816,480		9,034,207				5,392,366						105,244,351	14.33
365.01	488,613		25,974		530												515,117	38.28
365.10	45,398,298		3,440,488														48,838,786	18.60
365.11	362,119		1,115														363,234	84.66
366.00	16,115,399		581,534		10,562												16,707,495	47.12
367.00	107,909,757		7,562,883		997,617		1,507,055				933,216						114,029,986	32.95
367.10	377,486		35,801														413,287	26.90
368.00	196,919,851		13,524,529		1,122,360		1,605,730				375,222						209,585,789	40.19
369.00	33,042,193		2,759,891		315,397		119,843				62,238						35,935,400	36.88
369.10	63,494,549		1,373,452		224		6,597				1,319						64,860,308	62.34
370.10	47,980,838		12,443,937		538,716		88,834				17,782						60,856,874	40.57
371.00	2,588,111		80,542		20,045												2,688,698	64.43
371.21	390,611		4,740														395,351	95.91
371.23	276,708																276,708	100.00
373.00	4,991,479		811,453		106,516		73,151				20,461						5,815,837	34.72
373.30	564,071		287,834		8,091		6,089				1,296						852,610	20.89
389.20	16,310		69														16,379	90.60
390.10	59,571,383		4,527,819		188,151		681,667				204,500						63,401,186	45.90
390.20	9,821,001		254,090				156,521										9,918,570	74.79
391.00	1,928,722		77,278				1,362,498										643,502	54.58
391.30	2,071,230		295,513				1,464,404										902,339	61.92
391.50	1,364,770		699,810				860,255										1,204,326	26.52
392.30	2,150,287		430,495		(67,584)		41,995		8,399								2,479,602	46.35
392.40	587,816		7,457				6,608										588,665	88.95
392.50	85,737		349														86,086	98.68
393.00	43,299		1,381				17,422										27,258	71.52
394.00	4,232,782		536,820				320,345										4,449,257	32.46
395.00	85,698																85,698	100.00
396.00	675,711		33,086														708,797	56.77
397.00	4,344,588		1,259,370		26,359		52,905				461						5,576,951	19.06
398.00	56,117		1,410														57,527	86.11
TOTAL DEPRECIABLE PLANT	**1,065,681,827**		**96,561,068**		**14,043,102**		**23,569,736**		**8,399**		**12,753,725**		**0**		**0**		**1,139,970,937**	
NONDEPRECIABLE PLANT																		
302.00	(14,565)																(14,565)	(9.67)
350.10	5,241																5,241	0.15
350.20	15,696,227																15,696,227	58.27
360.10	2,231																2,231	0.06
374.00	28,830																28,830	77.48
390.30	474,805																474,805	150.31
399.10	66,477																66,477	62.74
TOTAL NONDEPRECIABLE PLANT	**16,259,248**		**0**		**0**		**0**		**0**		**0**		**0**		**0**		**16,259,248**	
TOTAL	**1,081,941,075**		**96,561,068**		**14,043,102**		**23,569,736**		**8,399**		**12,753,725**		**0**		**0**		**1,156,230,185**	

METROPOLITAN EDISON COMPANY

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

	ACCOUNT	ORIGINAL COST AS OF DECEMBER 31, 2024	ORIGINAL COST AS OF DECEMBER 31, 2025	COMPOSITE ACCRUAL RATE	ANNUAL ACCRUAL AMOUNT
	(1)	(2)	(3)	(4)	(5)**
	ELECTRIC PLANT				
	INTANGIBLE PLANT				
303.00	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER	66,210,701.15	70,656,331.12	*	5,022,939
303.10	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - CLOUD	425,296.40	438,640.79	*	86,394
303.30	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT ENTERPRISE	621,985.00	621,985.00	*	0
303.60	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION	8,047,879.06	8,047,879.06	*	0
303.90	MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	23,910,691.09	23,896,722.35	*	1,062,264
	TOTAL INTANGIBLE PLANT	**99,216,552.70**	**103,661,558.32**		**6,171,597**
	DISTRIBUTION PLANT				
360.20	LAND RIGHTS	28,932,718.77	28,932,718.77	0.97	280,647
361.00	STRUCTURES AND IMPROVEMENTS	17,763,919.28	17,763,919.28	1.37	243,366
361.10	STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION	339,222.74	339,222.74	1.55	5,258
361.20	STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION (ROADS AND TRAILS)	11,907.52	11,907.52	0.75	89
362.00	STATION EQUIPMENT	329,710,172.58	337,332,580.62	1.94	6,453,923
362.10	STATION EQUIPMENT - SUBTRANSMISSION	11,919,659.66	11,919,659.66	2.19	261,041
364.00	POLES, TOWERS AND FIXTURES	572,974,393.99	600,994,841.46	1.94	11,366,422
364.10	POLES, TOWERS AND FIXTURES - SUBTRANSMISSION (TOWERS AND FIXTURES)	36,126.01	36,126.01	0.58	210
364.11	POLES, TOWERS AND FIXTURES - SUBTRANSMISSION (POLES AND FIXTURES)	3,234,421.64	3,234,421.64	1.93	62,424
365.00	OVERHEAD CONDUCTORS AND DEVICES	679,817,826.58	761,125,689.07	2.88	20,656,972
365.01	OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	1,345,784.75	1,345,784.75	1.93	25,974
365.10	OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY	229,365,878.41	229,365,878.41	1.50	3,440,488
365.11	OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY - SUBTRANSMISSION	429,030.41	429,030.41	0.26	1,115
366.00	UNDERGROUND CONDUIT	35,459,379.59	35,459,379.59	1.64	581,534
367.00	UNDERGROUND CONDUCTORS AND DEVICES	332,492,307.21	346,055,799.46	2.23	7,562,883
367.10	UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION	1,536,544.01	1,536,544.01	2.33	35,801
368.00	LINE TRANSFORMERS	507,003,843.13	521,455,413.01	2.63	13,524,529
369.00	OVERHEAD SERVICES	96,284,018.58	97,428,588.83	2.85	2,759,891
369.10	UNDERGROUND SERVICES	104,052,556.48	104,045,959.48	1.32	1,373,452
370.10	METERS - SMART GRID	145,648,562.40	150,001,444.20	8.42	12,443,937
371.00	INSTALLATIONS ON CUSTOMERS' PREMISES - DUSK TO DAWN LIGHTS	4,173,138.29	4,173,138.29	1.93	80,542
371.21	INSTALLATIONS ON CUSTOMERS' PREMISES - METER SOCKET DEVICES	412,207.74	412,207.74	1.15	4,740
371.23	INSTALLATIONS ON CUSTOMERS' PREMISES - SURGE SUPPRESSION	276,707.92	276,707.92	-	0
373.00	STREET LIGHTING AND SIGNAL SYSTEMS	16,309,454.66	16,749,800.95	4.91	811,453
373.30	STREET LIGHTING AND SIGNAL SYSTEMS - LED	3,808,435.99	4,081,238.79	7.30	287,834
	TOTAL DISTRIBUTION PLANT	**3,123,338,218.34**	**3,274,508,002.61**	**2.57**	**82,264,525**
	GENERAL PLANT				
389.20	LAND RIGHTS	18,077.52	18,077.52	0.38	69
390.10	STRUCTURES AND IMPROVEMENTS	130,457,170.92	138,132,209.44	3.39	4,527,819
390.20	STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING	13,393,580.47	13,262,196.87	1.90	254,090
391.00	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	2,541,588.26	1,179,090.42	3.11	77,278
391.30	OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS	2,921,741.05	1,457,337.11	10.33	295,513
391.50	OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS	3,480,584.55	4,541,673.26	16.25	699,810
	TOTAL ACCOUNT 391.00	8,943,913.86	7,178,100.79	10.58	1,072,601
392.30	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	4,905,873.29	5,349,896.63	8.07	430,495
392.40	TRANSPORTATION EQUIPMENT - POLE TRAILERS	668,411.67	661,803.67	1.12	7,457
392.50	TRANSPORTATION EQUIPMENT - VAN TRAILERS	87,236.99	87,236.99	0.40	349
	TOTAL ACCOUNT 392.00	5,661,521.95	6,098,937.29	7.13	438,301
393.00	STORES EQUIPMENT	55,534.21	38,111.78	2.52	1,381
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	13,123,319.94	13,705,566.85	3.95	536,820
395.00	LABORATORY EQUIPMENT	85,698.38	85,698.38	-	0
396.00	POWER OPERATED EQUIPMENT	1,248,543.77	1,248,543.77	2.65	33,086
397.00	COMMUNICATION EQUIPMENT	27,133,863.13	29,265,609.64	4.53	1,259,370
398.00	MISCELLANEOUS EQUIPMENT	66,807.12	66,807.12	2.11	1,410
	TOTAL GENERAL PLANT	**200,188,031.27**	**209,099,859.45**	**3.91**	**8,124,946**
	TOTAL DEPRECIABLE PLANT	**3,422,742,802.31**	**3,587,269,420.38**		**96,561,068**

* ACCRUALS CALCULATED UTILIZING THE AMORTIZATION PERIOD SET FORTH FOR THE ACCOUNT.
** ACCRUALS CALCULATED BASED ON MONTHLY AVERAGES.

METROPOLITAN EDISON COMPANY

TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

	2021		2022		2023		2024		2025			
ACCOUNT	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE	SALVAGE ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)=(12)/5
303.00			146.00				10.99		16.25		(173.24)	(35)
361.00	1.00		172,638.00		37,975.16						(210,614.16)	(42,123)
361.10			1,269.00								(1,269.00)	(254)
362.00	878,683.00		528,516.00		227,168.77		791,486.83		296,426.98		(2,722,281.58)	(544,456)
362.10	321,670.00		67,017.00		455.41						(389,142.41)	(77,828)
364.00	3,866,529.00		5,183,312.00		8,012,598.57		4,385,529.61		5,448,420.32		(26,896,389.50)	(5,379,278)
364.11	7,814.00		11,809.00		9,068.38						(28,691.38)	(5,738)
365.00	4,544,180.00		4,597,320.00		5,587,332.54		4,242,866.49		5,392,366.14		(24,364,065.17)	(4,872,813)
365.01	(5.00)		827.00		315.66		0.85				(1,138.51)	(228)
366.00	27,767.00		5,190.00		12,614.76						(45,571.76)	(9,114)
367.00	1,405,039.00		918,065.00		648,548.92		975,958.02		933,215.84		(4,880,826.78)	(976,165)
368.00	1,072,889.00		1,458,859.00		1,175,549.09		407,063.66		375,221.50		(4,489,582.25)	(897,916)
369.00	264,855.00		302,789.00		157,056.64		52,892.27		62,238.14		(839,831.05)	(167,966)
369.10							1,121.20		1,319.40		(2,440.60)	(488)
370.10	1,103,767.00		1,469,460.00		448,723.60		16,109.37		17,782.47		(3,055,842.44)	(611,168)
371.00	29,603.00		21,065.00		23,590.16						(74,258.16)	(14,852)
373.00	139,094.00		142,379.00		91,188.34		28,725.51		20,460.56		(421,847.41)	(84,369)
373.30	2,787.00		8,067.00		25,476.01		1,819.73		1,296.40		(39,446.14)	(7,889)
390.10	199,061.00		192,617.00		128,153.81		309,784.80		204,500.10		(1,034,116.71)	(206,823)
392.30						337,918.65				8,399.00	346,317.65	69,264
397.00	56,629.00		6,139.00		58.94		68,965.77		460.55		(132,253.26)	(26,451)
TOTAL	**13,920,363.00**	**0.00**	**15,087,484.00**	**0.00**	**16,585,874.76**	**337,918.65**	**11,282,335.10**	**0.00**	**12,753,724.65**	**8,399.00**	**(69,283,463.86)**	**(13,856,690)**

PART II. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

METROPOLITAN EDISON COMPANY

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1900	6,650	6,650			0.0
1903	2,378	2,378			0.0
1904	2,531	2,531			0.0
1908	284	284			0.0
1912	1,817	1,817			0.0
1914	347	347			0.0
1916	49	49			0.0
1917	1,379	1,318	61	61	0.0
1918	972	928	44	105	0.0
1919	1,765	1,652	113	218	0.0
1920	1,230	1,166	64	282	0.0
1921	33,746	31,720	2,026	2,308	0.0
1922	7,507	7,027	480	2,788	0.0
1923	61,280	57,728	3,552	6,340	0.0
1924	35,996	34,044	1,952	8,292	0.0
1925	31,856	29,913	1,943	10,235	0.0
1926	38,214	35,940	2,274	12,509	0.0
1927	176,778	165,027	11,751	24,260	0.0
1928	39,929	37,657	2,272	26,532	0.0
1929	81,327	76,556	4,771	31,303	0.0
1930	27,647	25,597	2,050	33,353	0.0
1931	35,931	33,360	2,571	35,924	0.0
1932	1,055	972	83	36,007	0.0
1933	6,715	6,294	421	36,428	0.0
1934	382	348	34	36,462	0.0
1935	7,884	7,215	669	37,131	0.0
1936	1,873	1,699	174	37,305	0.0
1937	42,256	38,689	3,567	40,872	0.0
1938	772,335	763,201	9,134	50,006	0.0
1939	23,130	22,562	568	50,574	0.0
1940	32,310	30,467	1,843	52,417	0.0
1941	217,445	197,388	20,057	72,474	0.0
1942	89,717	81,254	8,463	80,937	0.0
1943	2,604,801	1,840,053	764,748	845,685	0.0
1944	105,310	83,283	22,027	867,712	0.0
1945	345,973	287,331	58,642	926,354	0.0
1946	403,453	304,363	99,090	1,025,444	0.0
1947	577,609	456,941	120,668	1,146,112	0.0
1948	876,669	676,344	200,325	1,346,437	0.1
1949	1,158,109	905,566	252,543	1,598,980	0.1
1950	1,192,942	969,792	223,150	1,822,130	0.1
1951	1,400,201	1,131,681	268,520	2,090,650	0.1
1952	1,170,422	908,877	261,545	2,352,195	0.1
1953	1,959,307	1,555,441	403,866	2,756,061	0.1
1954	3,772,030	3,008,388	763,642	3,519,703	0.1
1955	2,308,098	1,730,868	577,230	4,096,933	0.2

METROPOLITAN EDISON COMPANY

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1956	2,308,092	1,715,347	592,745	4,689,678	0.2
1957	3,387,039	2,541,290	845,749	5,535,427	0.2
1958	3,051,699	2,229,310	822,389	6,357,816	0.3
1959	2,828,805	2,017,444	811,361	7,169,177	0.3
1960	2,942,158	2,083,998	858,160	8,027,337	0.3
1961	3,267,518	2,293,804	973,714	9,001,051	0.4
1962	3,548,333	2,449,071	1,099,262	10,100,313	0.4
1963	4,858,260	3,551,708	1,306,552	11,406,865	0.5
1964	3,674,095	2,487,947	1,186,148	12,593,013	0.5
1965	6,305,944	4,515,177	1,790,767	14,383,780	0.6
1966	5,800,320	3,973,449	1,826,871	16,210,651	0.7
1967	10,057,046	7,089,476	2,967,570	19,178,221	0.8
1968	8,058,180	5,607,336	2,450,844	21,629,065	0.9
1969	10,409,546	7,254,991	3,154,555	24,783,620	1.0
1970	9,599,823	6,565,119	3,034,704	27,818,324	1.1
1971	12,669,377	8,587,410	4,081,967	31,900,291	1.3
1972	12,592,125	8,632,018	3,960,107	35,860,398	1.5
1973	15,508,990	10,556,050	4,952,940	40,813,338	1.7
1974	14,116,248	9,472,515	4,643,733	45,457,071	1.9
1975	7,758,292	5,029,725	2,728,567	48,185,638	2.0
1976	9,218,069	6,001,405	3,216,664	51,402,302	2.1
1977	9,793,971	6,504,360	3,289,611	54,691,913	2.2
1978	11,973,389	8,114,790	3,858,599	58,550,512	2.4
1979	10,803,010	7,257,911	3,545,099	62,095,611	2.5
1980	9,999,589	6,414,230	3,585,359	65,680,970	2.7
1981	10,024,833	6,330,641	3,694,192	69,375,162	2.8
1982	10,836,872	6,705,557	4,131,315	73,506,477	3.0
1983	16,306,002	9,750,876	6,555,126	80,061,603	3.3
1984	19,201,821	11,862,595	7,339,226	87,400,829	3.6
1985	22,317,077	13,383,801	8,933,276	96,334,105	3.9
1986	28,423,969	16,889,554	11,534,415	107,868,520	4.4
1987	37,829,143	23,185,786	14,643,357	122,511,877	5.0
1988	36,219,390	21,593,956	14,625,434	137,137,311	5.6
1989	42,884,732	24,886,493	17,998,239	155,135,550	6.3
1990	54,805,370	31,801,535	23,003,835	178,139,385	7.3
1991	63,737,537	36,228,795	27,508,742	205,648,127	8.4
1992	43,749,078	22,775,527	20,973,551	226,621,678	9.3
1993	49,431,768	26,233,588	23,198,180	249,819,858	10.2
1994	48,856,738	26,436,417	22,420,321	272,240,179	11.1
1995	43,249,531	21,997,815	21,251,716	293,491,895	12.0
1996	30,949,752	15,738,926	15,210,826	308,702,721	12.6
1997	40,575,974	19,783,809	20,792,165	329,494,886	13.5
1998	46,122,734	21,986,714	24,136,020	353,630,906	14.4
1999	34,431,449	15,645,561	18,785,888	372,416,794	15.2
2000	35,692,668	16,293,377	19,399,291	391,816,085	16.0
2001	52,025,769	23,096,559	28,929,210	420,745,295	17.2

METROPOLITAN EDISON COMPANY

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
2002	39,650,127	16,790,825	22,859,302	443,604,597	18.1
2003	45,302,043	23,990,339	21,311,704	464,916,301	19.0
2004	50,731,473	22,030,510	28,700,963	493,617,264	20.2
2005	75,895,160	28,932,772	46,962,388	540,579,652	22.1
2006	66,956,931	25,021,201	41,935,730	582,515,382	23.8
2007	84,150,291	32,011,801	52,138,490	634,653,872	25.9
2008	86,022,848	27,793,891	58,228,957	692,882,829	28.3
2009	102,628,947	30,502,887	72,126,060	765,008,889	31.3
2010	81,629,037	22,898,630	58,730,407	823,739,296	33.7
2011	72,961,935	21,578,471	51,383,464	875,122,760	35.8
2012	94,442,153	23,561,236	70,880,917	946,003,677	38.7
2013	113,879,375	27,092,834	86,786,541	1,032,790,218	42.2
2014	88,049,605	23,679,595	64,370,010	1,097,160,228	44.8
2015	80,145,175	24,092,207	56,052,968	1,153,213,196	47.1
2016	108,050,602	34,040,978	74,009,624	1,227,222,820	50.1
2017	117,865,684	34,637,946	83,227,738	1,310,450,558	53.5
2018	165,406,798	38,725,573	126,681,225	1,437,131,783	58.7
2019	170,953,217	36,714,562	134,238,655	1,571,370,438	64.2
2020	158,339,257	25,485,991	132,853,266	1,704,223,704	69.6
2021	133,656,458	15,956,517	117,699,941	1,821,923,645	74.4
2022	135,654,705	16,479,234	119,175,471	1,941,099,116	79.3
2023	165,940,231	14,815,214	151,125,017	2,092,224,133	85.5
2024	179,459,014	8,571,307	170,887,707	2,263,111,840	92.5
2025	187,636,588	3,449,948	184,186,640	2,447,298,480	100.0
TOTAL	3,587,269,420	1,139,970,937	2,447,298,485		

UTILITY PLANT IN SERVICE

METROPOLITAN EDISON COMPANY

ACCOUNT 303.00 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 7-SQUARE						
NET SALVAGE PERCENT.. 0						
1994	1,144,942.70	1,144,943	1,144,943			
2000	8.66	9	9			
2001	11,953.04	11,953	11,953			
2003	348,694.63	348,695	348,695			
2004	2,049,458.68	2,049,459	2,049,459			
2005	783,327.38	783,327	783,327			
2006	548,014.12	548,014	548,014			
2007	5,619,968.27	5,619,968	5,619,968			
2008	441,500.00	441,500	441,500			
2009	1,531,923.26	1,531,923	1,531,923			
2010	351,423.88	351,424	351,424			
2011	3,554,977.80	3,554,978	3,554,978			
2012	1,472,706.04	1,472,706	1,472,706			
2013	1,711,509.35	1,711,509	1,711,509			
2014	2,250,017.37	2,250,017	2,250,017			
2015	2,084,290.61	2,084,291	2,084,291			
2016	6,306,567.06	6,306,567	6,306,567			
2017	1,853,598.72	1,853,599	1,853,599			
2018	1,529,317.23	1,529,317	1,529,317			
2019	4,062,513.95	3,772,329	3,876,511	186,003	0.50	186,003
2020	2,416,667.61	1,898,800	1,951,240	465,428	1.50	310,285
2021	912,868.54	586,847	603,054	309,815	2.50	123,926
2022	8,573,130.15	4,286,565	4,404,948	4,168,182	3.50	1,190,909
2023	10,727,061.70	3,831,063	3,936,866	6,790,196	4.50	1,508,932
2024	3,734,937.00	800,360	822,464	2,912,473	5.50	529,541
2025	6,634,953.37	473,935	487,024	6,147,929	6.50	945,835
	70,656,331.12	49,244,098	49,676,306	20,980,025		4,795,431

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.4 6.79

METROPOLITAN EDISON COMPANY

ACCOUNT 303.10 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - CLOUD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2022	12,158.90	8,511	8,531	3,628	1.50	2,419
2023	47.50	24	24	24	2.50	10
2024	413,090.00	123,927	124,223	288,867	3.50	82,533
2025	13,344.39	1,334	1,337	12,007	4.50	2,668
	438,640.79	133,796	134,115	304,526		87,630

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.5 19.98

METROPOLITAN EDISON COMPANY

ACCOUNT 303.30 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT ENTERPRISE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 7-SQUARE						
NET SALVAGE PERCENT.. 0						
2000	58,619.79	58,620	58,620			
2001	563,365.21	563,365	563,365			
	621,985.00	621,985	621,985			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					0.0	0.00

METROPOLITAN EDISON COMPANY

ACCOUNT 303.60 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 7-SQUARE						
NET SALVAGE PERCENT.. 0						
2003	8,047,879.06	8,047,879	8,047,879			
	8,047,879.06	8,047,879	8,047,879			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					0.0	0.00

METROPOLITAN EDISON COMPANY

ACCOUNT 303.90 MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 7-SQUARE						
NET SALVAGE PERCENT.. 0						
2014	3,481,903.25	3,481,903	3,481,903			
2015	5,792,834.57	5,792,835	5,792,835			
2016	1,438,672.59	1,438,673	1,438,673			
2017	5,049,259.59	5,049,260	5,049,260			
2018	1,414,838.89	1,414,839	1,414,839			
2019	2,294,033.17	2,130,170	2,294,033			
2020	2,830,598.89	2,224,030	2,830,599			
2021	707,499.56	454,823	623,795	83,705	2.50	33,482
2022	743,370.56	371,685	509,771	233,600	3.50	66,743
2023	143,711.28	51,325	70,393	73,318	4.50	16,293
	23,896,722.35	22,409,543	23,506,101	390,621		116,518

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.4 0.49

METROPOLITAN EDISON COMPANY

ACCOUNT 360.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. 0						
1926	618.12	590	618			
1938	260,448.93	237,009	260,449			
1939	16,059.98	14,586	16,060			
1940	8,595.66	7,790	8,596			
1941	14,690.00	13,283	14,690			
1942	5,425.39	4,847	5,425			
1943	2,530.64	2,255	2,531			
1944	8,822.26	7,838	8,822			
1945	23,756.40	20,844	23,756			
1946	35,420.45	30,975	35,420			
1947	38,497.06	33,546	38,497			
1948	49,785.96	43,214	49,786			
1949	62,555.36	53,597	62,555			
1950	35,672.13	30,435	35,672			
1951	79,710.23	67,100	79,140	570	14.00	41
1952	47,030.63	39,407	46,478	553	14.22	39
1953	51,763.45	43,160	50,904	859	14.45	59
1954	83,959.01	69,031	81,418	2,541	15.46	164
1955	64,444.39	52,703	62,160	2,284	15.71	145
1956	88,012.03	70,955	83,687	4,325	16.71	259
1957	92,106.57	73,814	87,059	5,048	16.97	297
1958	133,360.41	105,328	124,228	9,132	17.97	508
1959	128,173.89	100,578	118,625	9,549	18.25	523
1960	103,137.45	79,715	94,019	9,118	19.25	474
1961	261,443.45	200,684	236,694	24,749	19.53	1,267
1962	236,861.74	178,973	211,087	25,775	20.54	1,255
1963	249,922.94	187,442	221,076	28,847	20.83	1,385
1964	272,824.35	201,344	237,472	35,352	21.83	1,619
1965	309,639.49	226,656	267,326	42,313	22.15	1,910
1966	337,779.39	243,201	286,840	50,939	23.14	2,201
1967	343,696.86	245,296	289,311	54,386	23.47	2,317
1968	362,726.73	254,453	300,111	62,616	24.47	2,559
1969	406,658.99	282,628	333,341	73,318	24.80	2,956
1970	436,742.96	298,121	351,614	85,129	25.80	3,300
1971	509,237.56	344,143	405,894	103,344	26.15	3,952
1972	602,780.26	399,884	471,637	131,143	27.15	4,830
1973	673,834.77	438,666	517,378	156,457	28.15	5,558
1974	603,861.29	388,766	458,524	145,337	28.50	5,100
1975	478,231.36	301,860	356,024	122,207	29.50	4,143
1976	546,209.00	340,671	401,800	144,409	29.87	4,835
1977	585,072.88	357,538	421,693	163,380	30.87	5,293
1978	566,255.81	338,904	399,715	166,541	31.87	5,226
1979	499,559.01	295,040	347,981	151,578	32.24	4,702

METROPOLITAN EDISON COMPANY

ACCOUNT 360.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. 0						
1980	560,471.48	323,840	381,948	178,523	33.24	5,371
1981	482,643.87	272,790	321,738	160,906	34.24	4,699
1982	576,747.84	321,133	378,756	197,992	34.62	5,719
1983	746,951.68	406,342	479,254	267,698	35.62	7,515
1984	769,512.91	408,765	482,112	287,401	36.62	7,848
1985	868,911.28	453,919	535,368	333,543	37.02	9,010
1986	1,006,556.20	512,941	604,981	401,575	38.02	10,562
1987	1,039,189.12	516,061	608,661	430,528	39.02	11,034
1988	951,726.21	460,445	543,065	408,661	40.02	10,211
1989	857,602.96	406,933	479,951	377,652	40.42	9,343
1990	956,536.66	441,442	520,652	435,885	41.42	10,524
1991	995,460.94	446,464	526,576	468,885	42.42	11,053
1992	1,229,456.50	535,428	631,503	597,954	43.42	13,771
1993	1,673,949.27	707,244	834,149	839,800	44.42	18,906
1994	1,560,245.89	643,757	759,270	800,976	44.84	17,863
1995	1,224,781.79	489,423	577,243	647,539	45.83	14,129
1996	1,210,914.14	467,897	551,854	659,060	46.84	14,070
1997	846,746.34	316,175	372,908	473,838	47.83	9,907
1998	818,439.49	294,802	347,700	470,739	48.84	9,638
2003	251,094.57	74,575	87,957	163,138	53.26	3,063
2007	101,623.06	24,816	29,269	72,354	57.26	1,264
2009	235,206.67	51,228	60,420	174,787	59.26	2,949
2010	12,975.78	2,655	3,131	9,845	60.26	163
2011	237,058.88	45,373	53,515	183,544	61.26	2,996
	28,932,718.77	15,351,318	18,078,094	10,854,625		278,525

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.0 0.96

METROPOLITAN EDISON COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
1900	6,649.92	6,650	6,650			
1912	1,816.55	1,794	1,817			
1922	38.82	37	39			
1923	1,336.79	1,288	1,337			
1924	2,728.95	2,631	2,729			
1926	1,349.72	1,289	1,350			
1927	3,117.19	2,978	3,117			
1928	6,388.75	6,104	6,389			
1929	5,511.83	5,213	5,512			
1930	1,267.43	1,198	1,267			
1931	2,898.93	2,739	2,899			
1933	1,422.20	1,329	1,422			
1935	514.20	479	513	1	6.58	
1936	5.49	5	5			
1937	4,494.55	4,176	4,470	25	6.74	4
1938	501,014.59	460,332	492,755	8,260	7.73	1,069
1939	1,969.24	1,806	1,933	36	7.84	5
1940	4,050.77	3,706	3,967	84	7.96	11
1941	21,977.11	20,056	21,469	508	8.09	63
1942	4,253.41	3,871	4,144	109	8.24	13
1943	103.69	94	101	3	8.41	
1944	265.92	238	255	11	9.41	1
1945	4,131.52	3,692	3,952	180	9.59	19
1946	6,375.07	5,676	6,076	299	9.79	31
1947	15,657.98	13,889	14,867	791	10.00	79
1948	23,966.87	21,175	22,666	1,301	10.22	127
1949	35,464.70	31,202	33,400	2,065	10.45	198
1950	40,437.71	35,415	37,909	2,529	10.71	236
1951	45,996.49	39,750	42,550	3,446	11.71	294
1952	29,847.06	25,668	27,476	2,371	11.97	198
1953	66,045.08	56,502	60,482	5,563	12.25	454
1954	49,093.60	41,769	44,711	4,383	12.54	350
1955	34,600.24	29,272	31,334	3,266	12.83	255
1956	63,950.06	53,782	57,570	6,380	13.14	486
1957	106,175.94	88,731	94,981	11,195	13.47	831
1958	56,691.40	46,685	49,973	6,718	14.47	464
1959	30,080.32	24,606	26,339	3,741	14.80	253
1960	42,473.84	34,497	36,927	5,547	15.15	366
1961	54,835.49	44,208	47,322	7,513	15.50	485
1962	75,058.70	60,054	64,284	10,775	15.87	679
1963	47,956.82	38,068	40,749	7,208	16.24	444
1964	46,251.13	36,122	38,666	7,585	17.24	440
1965	44,037.95	34,103	36,505	7,533	17.62	428

METROPOLITAN EDISON COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
1966	65,906.76	50,590	54,153	11,754	18.02	652
1967	164,370.15	125,003	133,807	30,563	18.42	1,659
1968	143,923.81	107,583	115,160	28,764	19.42	1,481
1969	228,390.93	169,055	180,962	47,429	19.83	2,392
1970	160,104.36	117,292	125,553	34,551	20.26	1,705
1971	575,285.63	416,967	446,335	128,951	20.69	6,233
1972	545,783.09	388,379	415,734	130,049	21.68	5,999
1973	295,178.34	207,658	222,284	72,894	22.13	3,294
1974	131,713.69	91,567	98,016	33,698	22.58	1,492
1975	3,653.41	2,509	2,686	967	23.03	42
1976	25,263.50	17,007	18,205	7,058	24.03	294
1977	14,534.92	9,657	10,337	4,198	24.50	171
1978	4,573.91	2,998	3,209	1,365	24.96	55
1979	68,159.53	43,738	46,819	21,341	25.96	822
1980	80,565.25	50,949	54,537	26,028	26.45	984
1981	24,651.79	15,358	16,440	8,212	26.93	305
1982	9,253.30	5,635	6,032	3,221	27.93	115
1983	202,790.39	121,512	130,070	72,720	28.43	2,558
1984	82,694.09	48,732	52,164	30,530	28.92	1,056
1985	183,870.65	105,744	113,192	70,679	29.92	2,362
1986	321,930.39	181,826	194,633	127,297	30.43	4,183
1987	266,765.60	147,895	158,312	108,454	30.94	3,505
1988	266,213.51	143,755	153,880	112,334	31.94	3,517
1989	614,322.01	325,099	347,997	266,325	32.47	8,202
1990	662,744.18	343,500	367,694	295,050	32.99	8,944
1991	294,558.55	148,369	158,819	135,740	33.99	3,994
1992	422,115.70	207,850	222,489	199,627	34.53	5,781
1993	1,308,921.18	629,591	673,935	634,986	35.07	18,106
1994	160,899.25	75,011	80,294	80,605	36.07	2,235
1995	595,789.68	270,727	289,795	305,995	36.62	8,356
1996	38,184.77	16,786	17,968	20,217	37.61	538
1998	376,026.63	156,126	167,123	208,904	38.73	5,394
1999	24,587.88	9,840	10,533	14,055	39.72	354
2000	1,773.94	688	736	1,038	40.29	26
2001	9,902.35	3,688	3,948	5,954	41.29	144
2002	7,086.59	2,548	2,727	4,360	41.86	104
2003	8,037.53	2,767	2,962	5,076	42.86	118
2005	440,507.29	139,993	149,853	290,654	44.01	6,604
2006	61,261.25	18,513	19,817	41,444	45.02	921
2007	1,173,230.81	338,594	362,443	810,788	45.60	17,780
2008	635.99	174	186	450	46.60	10
2009	399,091.66	103,365	110,645	288,447	47.20	6,111
2010	72,874.91	17,738	18,987	53,888	48.19	1,118

METROPOLITAN EDISON COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
2011	156,261.75	35,800	38,322	117,940	48.79	2,417
2012	213,137.15	45,462	48,664	164,473	49.79	3,303
2013	863,167.90	171,598	183,684	679,484	50.39	13,485
2014	91,219.36	16,675	17,850	73,369	51.40	1,427
2015	100,084.56	16,814	17,998	82,087	52.00	1,579
2016	912,203.43	138,655	148,421	763,782	53.00	14,411
2017	198,549.41	27,162	29,075	169,474	53.61	3,161
2018	89,459.25	10,807	11,568	77,891	54.61	1,426
2019	87,206.04	9,183	9,830	77,376	55.23	1,401
2020	74,602.42	6,684	7,155	67,447	55.85	1,208
2021	397,824.46	29,200	31,257	366,567	56.85	6,448
2022	786,028.79	45,118	48,296	737,733	57.48	12,835
2023	1,763,741.59	72,666	77,784	1,685,958	58.11	29,013
	17,763,919.28	7,301,079	7,814,254	9,949,665		240,113

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 41.4 1.35

METROPOLITAN EDISON COMPANY

ACCOUNT 361.10 STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
2013	2.80	1	1	2	50.39	
2016	61,263.28	9,312	11,662	49,601	53.00	936
2017	160,278.28	21,926	27,460	132,818	53.61	2,477
2018	89,952.94	10,866	13,608	76,345	54.61	1,398
2019	27,617.58	2,908	3,642	23,976	55.23	434
2023	107.86	4	5	103	58.11	2
	339,222.74	45,017	56,378	282,845		5,247

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 53.9 1.55

METROPOLITAN EDISON COMPANY

ACCOUNT 361.20 STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION (ROADS AND TRAILS)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
1903	2,377.57	2,359	2,378			
1975	1,494.25	973	1,219	275	27.02	10
1983	5,088.94	2,898	3,630	1,459	32.13	45
1993	2,946.76	1,331	1,667	1,280	39.44	32
	11,907.52	7,561	8,894	3,014		87

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 34.6 0.73

METROPOLITAN EDISON COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. 0						
1914	346.66	347	347			
1916	48.92	49	49			
1917	984.36	983	950	34	0.20	34
1918	971.65	961	928	44	1.20	37
1919	506.12	501	484	22	1.03	21
1920	1,230.10	1,207	1,166	64	2.02	32
1921	23,195.08	22,785	22,012	1,183	1.88	629
1922	3,796.97	3,733	3,606	191	1.77	108
1923	59,890.31	58,321	56,342	3,548	2.76	1,286
1924	33,267.02	32,415	31,315	1,952	2.67	731
1925	28,783.84	28,058	27,106	1,678	2.60	645
1926	33,534.30	32,367	31,269	2,265	3.59	631
1927	171,692.52	165,735	160,110	11,583	3.54	3,272
1928	33,305.98	32,147	31,056	2,250	3.52	639
1929	70,416.65	67,952	65,646	4,771	3.50	1,363
1930	26,006.80	24,836	23,993	2,014	4.50	448
1931	32,971.17	31,468	30,400	2,571	4.51	570
1932	1,055.17	1,006	972	83	4.54	18
1933	5,292.74	5,043	4,872	421	4.58	92
1934	382.45	360	348	34	5.59	6
1935	7,370.01	6,937	6,702	668	5.65	118
1936	1,730.86	1,627	1,572	159	5.73	28
1937	37,434.07	35,117	33,925	3,509	5.84	601
1938	9,143.74	8,560	8,269	875	5.96	147
1939	4,686.51	4,338	4,191	496	6.95	71
1940	16,242.00	14,998	14,489	1,753	7.09	247
1941	177,268.31	163,264	157,723	19,545	7.25	2,696
1942	72,905.14	66,963	64,690	8,215	7.41	1,109
1943	72,540.43	66,433	64,178	8,362	7.59	1,102
1944	10,892.79	9,943	9,606	1,287	7.79	165
1945	17,417.23	15,843	15,305	2,112	8.00	264
1946	35,367.39	32,053	30,965	4,402	8.22	536
1947	178,688.84	159,909	154,482	24,207	9.22	2,625
1948	214,917.34	191,534	185,034	29,883	9.46	3,159
1949	393,961.41	349,601	337,737	56,224	9.71	5,790
1950	632,410.05	558,671	539,711	92,699	9.97	9,298
1951	734,686.92	645,863	623,944	110,743	10.25	10,804
1952	295,389.71	258,348	249,580	45,810	10.54	4,346
1953	904,575.93	786,981	760,273	144,303	10.83	13,324
1954	1,097,033.54	949,153	916,942	180,092	11.14	16,166
1955	804,991.49	692,373	668,876	136,115	11.47	11,867
1956	632,214.44	540,417	522,077	110,137	11.80	9,334
1957	1,506,637.65	1,279,738	1,236,307	270,331	12.15	22,249

METROPOLITAN EDISON COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. 0						
1958	982,404.91	828,953	800,821	181,584	12.50	14,527
1959	681,630.24	571,138	551,755	129,875	12.87	10,091
1960	716,123.89	595,672	575,457	140,667	13.24	10,624
1961	726,842.66	600,081	579,716	147,127	13.62	10,802
1962	788,435.93	645,887	623,967	164,469	14.02	11,731
1963	694,960.30	569,033	549,722	145,238	13.83	10,502
1964	633,548.04	514,314	496,860	136,688	14.26	9,585
1965	571,364.67	459,720	444,118	127,247	14.69	8,662
1966	1,041,393.97	830,303	802,125	239,269	15.13	15,814
1967	3,215,097.01	2,539,284	2,453,108	761,989	15.57	48,940
1968	1,105,136.76	864,217	834,888	270,249	16.03	16,859
1969	2,818,880.05	2,181,813	2,107,769	711,111	16.50	43,098
1970	1,315,285.77	1,007,377	973,190	342,096	16.96	20,171
1971	3,076,127.73	2,330,474	2,251,385	824,743	17.44	47,290
1972	1,881,105.40	1,408,948	1,361,132	519,973	17.93	29,000
1973	2,141,060.14	1,584,813	1,531,029	610,031	18.43	33,100
1974	1,690,106.40	1,235,975	1,194,030	496,076	18.92	26,220
1975	405,813.58	293,079	283,133	122,681	19.43	6,314
1976	882,615.37	629,128	607,777	274,838	19.94	13,783
1977	311,084.12	220,279	212,803	98,281	19.99	4,917
1978	175,095.77	122,252	118,103	56,993	20.53	2,776
1979	623,025.14	428,766	414,215	208,810	21.07	9,910
1980	328,842.68	222,955	215,389	113,454	21.61	5,250
1981	1,026,287.39	685,047	661,799	364,488	22.17	16,441
1982	481,204.86	316,055	305,329	175,876	22.73	7,738
1983	1,974,329.71	1,275,417	1,232,133	742,197	23.29	31,868
1984	3,321,786.53	2,109,334	2,037,749	1,284,038	23.86	53,816
1985	2,941,562.91	1,834,653	1,772,390	1,169,173	24.44	47,839
1986	3,087,559.78	1,902,554	1,837,987	1,249,573	24.60	50,796
1987	3,148,554.75	1,902,986	1,838,404	1,310,151	25.20	51,990
1988	2,827,477.43	1,675,280	1,618,426	1,209,051	25.79	46,881
1989	4,278,528.96	2,483,258	2,398,984	1,879,545	26.39	71,222
1990	8,521,635.26	4,840,289	4,676,024	3,845,611	27.00	142,430
1991	5,856,855.58	3,252,898	3,142,504	2,714,352	27.61	98,310
1992	6,243,127.18	3,408,747	3,293,064	2,950,063	27.85	105,927
1993	5,746,671.91	3,062,976	2,959,028	2,787,644	28.48	97,881
1994	2,369,334.50	1,231,580	1,189,784	1,179,550	29.10	40,534
1995	4,865,505.60	2,463,405	2,379,804	2,485,702	29.74	83,581
1996	1,070,496.22	527,326	509,430	561,066	30.38	18,468
1997	5,469,082.64	2,633,910	2,544,523	2,924,560	30.67	95,356
1998	3,136,285.71	1,466,214	1,416,455	1,719,831	31.32	54,912
1999	1,756,077.71	795,854	768,845	987,233	31.98	30,870
2000	1,418,335.99	625,770	604,533	813,803	32.30	25,195

METROPOLITAN EDISON COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. 0						
2001	6,129,735.70	2,613,106	2,524,425	3,605,311	32.97	109,351
2002	3,058,237.95	1,257,547	1,214,870	1,843,368	33.65	54,781
2003	4,902,773.74	1,952,285	1,886,030	3,016,744	34.00	88,728
2004	2,359,407.15	902,945	872,302	1,487,105	34.68	42,881
2005	8,710,466.93	3,196,741	3,088,253	5,622,214	35.36	158,999
2006	4,618,458.26	1,630,316	1,574,988	3,043,470	35.75	85,132
2007	8,652,408.73	2,913,266	2,814,398	5,838,011	36.45	160,165
2008	8,871,480.22	2,856,617	2,759,672	6,111,808	36.85	165,856
2009	5,839,334.97	1,782,165	1,721,683	4,117,652	37.56	109,629
2010	14,776,870.08	4,282,337	4,137,007	10,639,863	37.98	280,144
2011	5,800,395.28	1,589,308	1,535,371	4,265,024	38.41	111,039
2012	6,593,004.89	1,699,677	1,641,995	4,951,010	38.86	127,406
2013	18,479,354.79	4,435,045	4,284,533	14,194,822	39.58	358,636
2014	10,447,818.28	2,330,908	2,251,804	8,196,014	40.05	204,645
2015	11,546,289.26	2,376,226	2,295,584	9,250,705	40.52	228,300
2016	9,367,273.17	1,770,415	1,710,332	7,656,941	40.75	187,900
2017	7,956,680.08	1,359,001	1,312,880	6,643,800	41.25	161,062
2018	8,161,121.33	1,242,123	1,199,969	6,961,152	41.76	166,694
2019	8,943,768.88	1,197,571	1,156,929	7,786,840	42.04	185,225
2020	12,480,265.99	1,435,231	1,386,523	11,093,743	42.34	262,016
2021	11,712,710.89	1,122,078	1,083,998	10,628,713	42.45	250,382
2022	11,556,971.72	881,797	851,871	10,705,101	42.37	252,658
2023	10,596,914.60	593,427	573,288	10,023,627	42.14	237,865
2024	22,572,963.97	785,539	758,880	21,814,084	41.60	524,377
2025	8,465,008.00	107,506	103,858	8,361,150	38.87	215,105
	337,332,580.62	112,840,129	109,010,679	228,321,902		6,437,605

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 35.5 1.91

METROPOLITAN EDISON COMPANY

ACCOUNT 362.10 STATION EQUIPMENT - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. 0						
1968	64,221.09	50,221	40,396	23,825	16.03	1,486
1971	13,539.37	10,257	8,250	5,289	17.44	303
1973	3,233.03	2,393	1,925	1,308	18.43	71
1986	7,888.25	4,861	3,910	3,978	24.60	162
1997	4.43	2	2	2	30.67	
2002	907,443.87	373,141	300,144	607,300	33.65	18,048
2012	950,122.49	244,942	197,024	753,098	38.86	19,380
2013	8,732.28	2,096	1,686	7,046	39.58	178
2014	237,507.13	52,988	42,622	194,885	40.05	4,866
2015	733,845.10	151,025	121,480	612,365	40.52	15,113
2016	780,994.97	147,608	118,731	662,264	40.75	16,252
2017	267,474.74	45,685	36,748	230,727	41.25	5,593
2018	1,498,586.27	228,085	183,465	1,315,121	41.76	31,492
2019	979,592.52	131,167	105,507	874,086	42.04	20,792
2020	2,736,898.03	314,743	253,169	2,483,729	42.34	58,662
2021	792,168.98	75,890	61,044	731,125	42.45	17,223
2022	650,129.17	49,605	39,901	610,228	42.37	14,402
2023	1,287,277.94	72,088	57,985	1,229,293	42.14	29,172
	11,919,659.66	1,956,797	1,573,989	10,345,671		253,195

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 40.9 2.12

METROPOLITAN EDISON COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
NET SALVAGE PERCENT.. 0						
1943	205,210.08	177,753	160,670	44,540	12.74	3,496
1944	42,632.58	36,830	33,291	9,342	12.84	728
1945	80,420.33	68,623	62,028	18,392	13.84	1,329
1946	145,210.46	123,516	111,646	33,564	13.96	2,404
1947	165,046.74	139,927	126,480	38,567	14.09	2,737
1948	294,169.24	248,514	224,631	69,538	14.24	4,883
1949	247,561.34	208,323	188,302	59,259	14.41	4,112
1950	219,290.25	182,121	164,619	54,671	15.41	3,548
1951	106,871.65	88,383	79,889	26,983	15.59	1,731
1952	412,137.54	339,272	306,667	105,471	15.79	6,680
1953	422,694.96	346,272	312,994	109,701	16.00	6,856
1954	588,081.88	479,346	433,279	154,803	16.22	9,544
1955	651,318.31	528,089	477,338	173,980	16.45	10,576
1956	705,088.49	563,507	509,352	195,736	17.46	11,211
1957	762,456.87	605,848	547,624	214,833	17.71	12,131
1958	871,003.78	687,919	621,808	249,196	17.97	13,867
1959	988,438.21	775,627	701,086	287,352	18.25	15,745
1960	988,292.97	770,276	696,250	292,043	18.54	15,752
1961	1,071,635.85	829,446	749,733	321,903	18.83	17,095
1962	1,271,195.39	976,787	882,914	388,281	19.14	20,286
1963	1,295,175.58	987,571	892,662	402,514	19.47	20,674
1964	1,467,287.46	1,100,906	995,105	472,182	20.47	23,067
1965	1,667,403.24	1,240,881	1,121,628	545,775	20.80	26,239
1966	1,690,083.38	1,246,944	1,127,108	562,975	21.15	26,618
1967	1,950,042.19	1,425,871	1,288,840	661,202	21.50	30,754
1968	2,261,868.39	1,638,724	1,481,237	780,631	21.87	35,694
1969	2,518,627.54	1,807,367	1,633,672	884,956	22.24	39,791
1970	2,676,838.50	1,901,626	1,718,873	957,966	22.62	42,350
1971	3,201,549.71	2,250,689	2,034,390	1,167,160	23.02	50,702
1972	3,032,835.52	2,109,337	1,906,622	1,126,214	23.42	48,088
1973	3,972,693.16	2,732,418	2,469,823	1,502,870	23.83	63,066
1974	3,972,192.06	2,700,296	2,440,788	1,531,404	24.26	63,125
1975	2,741,153.17	1,840,958	1,664,035	1,077,118	24.69	43,626
1976	2,850,928.44	1,891,021	1,709,287	1,141,641	25.13	45,429
1977	2,790,177.26	1,827,008	1,651,426	1,138,751	25.57	44,535
1978	2,936,283.34	1,896,839	1,714,546	1,221,737	26.03	46,936
1979	2,740,588.19	1,733,148	1,566,586	1,174,002	27.03	43,433
1980	2,710,337.03	1,689,624	1,527,245	1,183,092	27.49	43,037
1981	2,560,290.64	1,572,274	1,421,173	1,139,118	27.96	40,741
1982	3,125,405.49	1,889,620	1,708,021	1,417,384	28.45	49,820
1983	4,553,938.05	2,728,720	2,466,480	2,087,458	28.43	73,424
1984	3,988,079.54	2,350,175	2,124,315	1,863,765	28.92	64,446
1985	5,586,736.04	3,235,838	2,924,862	2,661,874	29.43	90,448

METROPOLITAN EDISON COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
NET SALVAGE PERCENT.. 0						
1986	6,588,630.33	3,747,613	3,387,454	3,201,176	29.94	106,920
1987	8,155,276.83	4,552,276	4,114,786	4,040,491	30.47	132,606
1988	8,339,385.54	4,565,814	4,127,023	4,212,363	30.99	135,927
1989	9,865,445.97	5,293,798	4,785,045	5,080,401	31.52	161,180
1990	9,554,587.05	5,019,980	4,537,542	5,017,045	32.07	156,440
1991	13,130,015.61	6,748,828	6,100,241	7,029,775	32.62	215,505
1992	9,505,521.65	4,776,525	4,317,484	5,188,038	33.17	156,408
1993	9,700,183.70	4,760,850	4,303,315	5,396,869	33.72	160,049
1994	8,736,032.76	4,210,768	3,806,098	4,929,935	33.86	145,598
1995	8,073,648.42	3,792,193	3,427,749	4,645,899	34.44	134,898
1996	5,381,145.82	2,460,260	2,223,820	3,157,326	35.02	90,158
1997	7,489,511.48	3,329,837	3,009,828	4,479,683	35.60	125,834
1998	9,676,716.15	4,204,533	3,800,462	5,876,254	35.79	164,187
1999	6,599,074.93	2,780,850	2,513,600	4,085,475	36.39	112,269
2000	5,111,980.34	2,085,688	1,885,246	3,226,734	37.00	87,209
2001	9,428,103.52	3,742,014	3,382,393	6,045,711	37.23	162,388
2002	5,440,625.77	2,083,760	1,883,503	3,557,123	37.85	93,979
2003	5,380,521.48	1,997,250	1,805,307	3,575,214	38.11	93,813
2004	6,705,534.44	2,393,205	2,163,209	4,542,325	38.74	117,252
2005	9,314,995.38	3,208,084	2,899,776	6,415,219	39.02	164,408
2006	9,207,349.24	3,034,742	2,743,092	6,464,257	39.67	162,951
2007	8,626,905.79	2,729,553	2,467,233	6,159,673	39.98	154,069
2008	15,231,792.22	4,612,187	4,168,939	11,062,853	40.30	274,512
2009	12,673,449.83	3,660,092	3,308,344	9,365,106	40.64	230,441
2010	10,629,325.68	2,916,687	2,636,383	7,992,943	40.99	194,997
2011	11,696,633.19	3,036,446	2,744,633	8,952,000	41.36	216,441
2012	18,549,026.22	4,533,382	4,097,707	14,451,319	41.75	346,139
2013	8,987,331.07	2,067,086	1,868,432	7,118,899	41.85	170,105
2014	12,641,898.21	2,704,102	2,444,228	10,197,670	42.26	241,308
2015	7,055,242.71	1,399,760	1,265,238	5,790,005	42.41	136,525
2016	9,106,270.99	1,660,984	1,501,357	7,604,914	42.58	178,603
2017	14,462,881.60	2,397,946	2,167,495	12,295,387	42.78	287,410
2018	22,766,045.69	3,396,694	3,070,259	19,695,787	42.75	460,720
2019	21,867,322.77	2,886,487	2,609,085	19,258,238	42.76	450,380
2020	26,043,326.74	2,979,357	2,693,030	23,350,297	42.58	548,386
2021	24,801,802.01	2,388,414	2,158,879	22,642,923	42.23	536,181
2022	35,501,873.02	2,747,845	2,483,767	33,018,106	41.75	790,853

METROPOLITAN EDISON COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
NET SALVAGE PERCENT.. 0						
2023	36,378,897.73	2,091,787	1,890,759	34,488,139	40.98	841,585
2024	24,966,740.92	918,776	830,478	24,136,263	39.31	613,998
2025	31,094,517.82	435,323	393,487	30,701,031	35.09	874,923
	600,994,841.46	180,326,010	162,996,031	437,998,810		11,648,309
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					37.6	1.94

METROPOLITAN EDISON COMPANY

ACCOUNT 364.10 POLES, TOWERS AND FIXTURES - SUBTRANSMISSION (TOWERS AND FIXTURES)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. 0						
1926	1,345.11	1,285	1,345			
1929	2,082.40	1,969	2,082			
1948	2,335.61	2,027	2,336			
1953	4,671.22	3,895	4,510	161	14.45	11
1955	2,335.61	1,910	2,212	124	15.71	8
1962	16,349.25	12,353	14,303	2,046	20.54	100
1998	6,147.80	2,214	2,564	3,584	48.84	73
2007	859.01	210	243	616	57.26	11
	36,126.01	25,863	29,595	6,531		203

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.2 0.56

METROPOLITAN EDISON COMPANY

ACCOUNT 364.11 POLES, TOWERS AND FIXTURES - SUBTRANSMISSION (POLES AND FIXTURES)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
NET SALVAGE PERCENT.. 0						
1929	702.85	644	703			
1938	1,728.17	1,527	1,728			
1939	96.14	85	96			
1940	283.10	249	283			
1941	261.13	227	261			
1942	264.57	230	265			
1943	113.70	98	114			
1944	795.41	687	795			
1945	65.71	56	65	1	13.84	
1946	440.47	375	437	3	13.96	
1947	732.03	621	723	9	14.09	1
1948	1,234.77	1,043	1,214	21	14.24	1
1949	591.25	498	580	11	14.41	1
1950	1,539.84	1,279	1,489	51	15.41	3
1951	1,273.63	1,053	1,226	48	15.59	3
1952	28,420.50	23,396	27,235	1,186	15.79	75
1953	24,305.18	19,911	23,178	1,127	16.00	70
1954	12,257.86	9,991	11,630	628	16.22	39
1955	1,900.21	1,541	1,794	106	16.45	6
1956	3,469.19	2,773	3,228	241	17.46	14
1957	23,165.84	18,408	21,429	1,737	17.71	98
1958	2,013.13	1,590	1,851	162	17.97	9
1959	12,639.83	9,918	11,545	1,095	18.25	60
1960	55,483.74	43,244	50,340	5,144	18.54	277
1961	50,383.33	38,997	45,396	4,987	18.83	265
1962	6,408.25	4,924	5,732	676	19.14	35
1963	1,843.94	1,406	1,637	207	19.47	11
1964	11,814.01	8,864	10,319	1,495	20.47	73
1965	3,787.29	2,819	3,282	505	20.80	24
1966	2,020.96	1,491	1,736	285	21.15	13
1967	1,849.98	1,353	1,575	275	21.50	13
1968	5,622.75	4,074	4,743	880	21.87	40
1969	1,630.57	1,170	1,362	269	22.24	12
1970	285,717.12	202,973	236,279	49,438	22.62	2,186
1971	10,343.25	7,271	8,464	1,879	23.02	82
1972	832.50	579	674	158	23.42	7
1973	1,003.05	690	803	200	23.83	8
1974	2,634.66	1,791	2,085	550	24.26	23
1975	26,188.75	17,588	20,474	5,715	24.69	231
1976	8,584.91	5,694	6,628	1,957	25.13	78
1977	3,204.55	2,098	2,442	763	25.57	30

METROPOLITAN EDISON COMPANY

ACCOUNT 364.11 POLES, TOWERS AND FIXTURES - SUBTRANSMISSION (POLES AND FIXTURES)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
NET SALVAGE PERCENT.. 0						
1978	11,980.20	7,739	9,009	2,971	26.03	114
1979	10,907.53	6,898	8,030	2,878	27.03	106
1980	756.21	471	548	208	27.49	8
1981	18,052.63	11,086	12,905	5,148	27.96	184
1982	7,111.34	4,300	5,006	2,105	28.45	74
1983	7,736.69	4,636	5,397	2,340	28.43	82
1984	5,606.54	3,304	3,846	1,761	28.92	61
1985	7,962.30	4,612	5,369	2,593	29.43	88
1987	28,399.12	15,852	18,453	9,946	30.47	326
1988	8,946.17	4,898	5,702	3,244	30.99	105
1990	376.27	198	230	146	32.07	5
1991	401.68	206	240	162	32.62	5
1997	977.29	435	506	471	35.60	13
2003	27,465.40	10,195	11,868	15,597	38.11	409
2004	12,230.16	4,365	5,081	7,149	38.74	185
2005	30,435.12	10,482	12,202	18,233	39.02	467
2006	47,470.76	15,646	18,213	29,258	39.67	738
2007	21,306.46	6,741	7,847	13,459	39.98	337
2008	4,708.79	1,426	1,660	3,049	40.30	76
2012	138,052.44	33,740	39,276	98,776	41.75	2,366
2014	157,467.11	33,682	39,209	118,258	42.26	2,798
2016	7,418.36	1,353	1,575	5,843	42.58	137
2017	485.63	81	94	392	42.78	9
2018	98,981.47	14,768	17,191	81,790	42.75	1,913
2019	19,456.05	2,568	2,989	16,467	42.76	385
2020	14,421.96	1,650	1,921	12,501	42.58	294
2021	101,382.41	9,763	11,365	90,017	42.23	2,132
2022	237,784.97	18,405	21,425	216,360	41.75	5,182
2023	1,608,492.46	92,488	107,666	1,500,826	40.98	36,623
	3,234,421.64	765,214	890,663	2,343,759		59,010

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.7 1.82

METROPOLITAN EDISON COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-O1						
NET SALVAGE PERCENT.. 0						
1943	1,103,421.84	910,323	540,506	562,916	17.50	32,167
1944	20,109.03	16,389	9,731	10,378	18.50	561
1945	62,535.93	50,842	30,188	32,348	18.51	1,748
1946	105,147.27	85,264	50,626	54,521	18.54	2,941
1947	98,910.10	79,197	47,023	51,887	19.54	2,655
1948	169,637.09	135,404	80,396	89,241	19.59	4,555
1949	220,162.33	173,488	103,009	117,153	20.58	5,693
1950	104,558.30	82,099	48,746	55,812	20.65	2,703
1951	183,537.61	143,563	85,241	98,297	20.74	4,739
1952	129,465.01	99,921	59,328	70,137	21.73	3,228
1953	209,155.26	160,736	95,437	113,718	21.84	5,207
1954	334,143.23	255,620	151,775	182,368	21.96	8,305
1955	369,044.92	278,407	165,305	203,740	22.95	8,878
1956	374,957.35	281,443	167,107	207,850	23.09	9,002
1957	487,141.75	363,700	215,948	271,194	23.25	11,664
1958	527,674.07	391,798	232,631	295,043	23.41	12,603
1959	531,836.54	389,038	230,992	300,845	24.41	12,325
1960	552,956.70	402,000	238,688	314,269	24.59	12,780
1961	668,270.26	482,758	286,638	381,632	24.79	15,395
1962	741,739.44	532,272	316,037	425,702	24.99	17,035
1963	833,757.96	588,800	349,601	484,157	26.00	18,621
1964	758,634.05	531,878	315,803	442,831	26.22	16,889
1965	897,618.51	624,563	370,835	526,784	26.45	19,916
1966	1,094,582.10	755,481	448,568	646,014	26.71	24,186
1967	1,418,084.25	970,537	576,258	841,826	26.97	31,213
1968	1,357,274.65	920,911	546,793	810,482	27.25	29,742
1969	1,545,374.92	1,039,110	616,973	928,402	27.53	33,723
1970	1,610,016.76	1,072,271	636,663	973,354	27.83	34,975
1971	1,995,317.68	1,315,712	781,206	1,214,112	28.15	43,130
1972	1,817,078.90	1,176,377	698,476	1,118,603	29.14	38,387
1973	1,990,412.28	1,274,859	756,950	1,233,462	29.47	41,855
1974	2,034,456.64	1,288,625	765,123	1,269,334	29.80	42,595
1975	1,265,572.57	798,829	474,306	791,267	29.50	26,823
1976	1,425,982.60	889,385	528,074	897,909	29.87	30,061
1977	1,269,135.40	781,787	464,187	804,948	30.24	26,619
1978	1,235,343.07	751,089	445,960	789,383	30.62	25,780
1979	899,196.72	539,338	320,233	578,964	31.02	18,664
1980	1,257,682.34	743,919	441,703	815,979	31.42	25,970
1981	1,197,766.59	698,298	414,616	783,151	31.83	24,604
1982	1,439,637.92	832,975	494,580	945,058	31.68	29,831
1983	2,432,544.42	1,385,334	822,544	1,610,000	32.13	50,109
1984	2,238,034.07	1,253,747	744,414	1,493,620	32.58	45,845
1985	2,590,822.67	1,437,388	853,452	1,737,371	32.50	53,458

METROPOLITAN EDISON COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-O1						
NET SALVAGE PERCENT.. 0						
1986	3,429,211.45	1,869,263	1,109,878	2,319,333	32.96	70,368
1987	3,395,231.18	1,817,128	1,078,923	2,316,308	33.44	69,268
1988	2,951,405.98	1,560,703	926,670	2,024,736	33.42	60,585
1989	3,966,251.70	2,070,383	1,229,294	2,736,958	33.43	81,871
1990	5,415,821.76	2,768,568	1,643,842	3,771,980	33.94	111,137
1991	6,345,780.11	3,196,369	1,897,850	4,447,930	33.99	130,860
1992	6,986,766.48	3,464,039	2,056,779	4,929,987	34.07	144,702
1993	6,767,666.25	3,276,904	1,945,668	4,821,998	34.62	139,284
1994	7,317,169.48	3,480,046	2,066,283	5,250,886	34.73	151,192
1995	5,260,338.79	2,454,474	1,457,348	3,802,991	34.86	109,093
1996	3,739,152.89	1,709,541	1,015,043	2,724,110	35.02	77,787
1997	5,171,839.17	2,313,881	1,373,871	3,797,968	35.20	107,897
1998	5,002,728.57	2,187,193	1,298,650	3,704,079	35.40	104,635
1999	5,436,415.89	2,333,853	1,385,729	4,050,687	35.23	114,978
2000	5,196,325.04	2,173,103	1,290,284	3,906,041	35.48	110,091
2001	5,636,796.21	2,292,485	1,361,167	4,275,629	35.74	119,631
2002	5,213,578.30	2,070,833	1,229,561	3,984,017	35.67	111,691
2003	3,498,676.74	1,353,988	803,933	2,694,744	35.64	75,610
2004	7,963,196.38	2,995,754	1,778,734	6,184,462	35.65	173,477
2005	12,102,685.69	4,416,270	2,622,168	9,480,518	35.68	265,710
2006	11,687,071.81	4,125,536	2,449,544	9,237,528	35.75	258,392
2007	20,766,851.53	7,069,036	4,197,253	16,569,599	35.85	462,192
2008	18,966,830.21	6,240,087	3,705,063	15,261,767	35.69	427,620
2009	21,659,331.29	6,861,676	4,074,132	17,585,199	35.58	494,244
2010	14,056,415.02	4,270,339	2,535,521	11,520,894	35.52	324,349
2011	22,028,143.27	6,388,162	3,792,982	18,235,161	35.50	513,667
2012	33,144,598.77	9,174,425	5,447,331	27,697,268	35.28	785,070
2013	14,418,396.07	3,784,829	2,247,249	12,171,147	35.12	346,559
2014	18,487,791.51	4,592,367	2,726,726	15,761,066	34.80	452,904
2015	15,034,128.14	3,520,993	2,090,596	12,943,532	34.34	376,923
2016	20,767,591.63	4,537,719	2,694,279	18,073,313	33.98	531,881
2017	22,153,712.40	4,481,696	2,661,015	19,492,697	33.52	581,524
2018	37,626,633.51	6,968,453	4,137,531	33,489,103	32.99	1,015,129
2019	36,913,435.92	6,164,544	3,660,209	33,253,227	32.41	1,026,017
2020	37,524,370.17	5,553,607	3,297,464	34,226,906	31.67	1,080,736
2021	30,026,189.20	3,849,357	2,285,562	27,740,627	30.59	906,853
2022	30,582,439.79	3,253,972	1,932,052	28,650,388	29.39	974,835

METROPOLITAN EDISON COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-O1						
NET SALVAGE PERCENT.. 0						
2023	42,670,242.38	3,533,096	2,097,782	40,572,460	27.71	1,464,181
2024	70,243,679.66	3,933,646	2,335,609	67,908,071	25.31	2,683,053
2025	89,972,067.63	2,159,330	1,282,106	88,689,962	20.29	4,371,117
	761,125,689.07	177,253,123	105,244,351	655,881,338		22,314,293
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					29.4	2.93

METROPOLITAN EDISON COMPANY

ACCOUNT 365.01 OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-O1						
NET SALVAGE PERCENT.. 0						
1939	38.09	32	31	7	15.54	
1940	31.89	27	26	6	16.54	
1942	710.00	587	572	138	17.52	8
1943	27.61	23	22	6	17.50	
1944	70.73	58	57	14	18.50	1
1945	168.73	137	134	35	18.51	2
1946	99.09	80	78	21	18.54	1
1947	131.73	105	102	30	19.54	2
1948	1,390.11	1,110	1,082	308	19.59	16
1949	30.39	24	23	7	20.58	
1950	10,526.70	8,266	8,055	2,472	20.65	120
1951	990.10	774	754	236	20.74	11
1952	22,038.55	17,009	16,575	5,464	21.73	251
1953	13,021.43	10,007	9,751	3,270	21.84	150
1954	2,967.70	2,270	2,212	756	21.96	34
1955	4,835.80	3,648	3,555	1,281	22.95	56
1956	3,445.72	2,586	2,520	926	23.09	40
1957	11,694.14	8,731	8,508	3,186	23.25	137
1958	152.56	113	110	43	23.41	2
1959	21,521.10	15,743	15,341	6,180	24.41	253
1960	35,551.43	25,846	25,186	10,365	24.59	422
1961	18,396.12	13,289	12,950	5,446	24.79	220
1962	10,322.71	7,408	7,219	3,104	24.99	124
1963	232.90	164	160	73	26.00	3
1964	3,067.11	2,150	2,095	972	26.22	37
1965	6,210.01	4,321	4,211	1,999	26.45	76
1966	18,679.91	12,893	12,564	6,116	26.71	229
1967	1,743.93	1,194	1,163	581	26.97	22
1968	28,411.37	19,277	18,785	9,626	27.25	353
1969	11,879.99	7,988	7,784	4,096	27.53	149
1970	1,093.30	728	709	384	27.83	14
1971	3,877.44	2,557	2,492	1,385	28.15	49
1972	1,535.15	994	969	566	29.14	19
1973	2,906.23	1,861	1,813	1,093	29.47	37
1974	13,628.48	8,632	8,411	5,217	29.80	175
1975	4,118.94	2,600	2,534	1,585	29.50	54
1976	9,542.02	5,951	5,799	3,743	29.87	125
1977	4,307.63	2,654	2,586	1,722	30.24	57
1978	4,016.05	2,442	2,380	1,636	30.62	53
1979	1,524.69	915	892	633	31.02	20
1980	2,385.56	1,411	1,375	1,011	31.42	32
1981	1,869.24	1,090	1,062	807	31.83	25
1982	13,228.37	7,654	7,458	5,770	31.68	182

METROPOLITAN EDISON COMPANY

ACCOUNT 365.01 OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-O1						
NET SALVAGE PERCENT.. 0						
1983	558.15	318	310	248	32.13	8
1984	2,555.57	1,432	1,395	1,161	32.58	36
1985	9,403.35	5,217	5,084	4,319	32.50	133
1987	25,041.18	13,402	13,060	11,981	33.44	358
1988	16,503.46	8,727	8,504	7,999	33.42	239
1989	1,073.87	561	547	527	33.43	16
1990	26,393.66	13,492	13,147	13,247	33.94	390
1991	9,128.79	4,598	4,481	4,648	33.99	137
1993	4,294.68	2,079	2,026	2,269	34.62	66
2004	96,623.40	36,350	35,421	61,202	35.65	1,717
2005	77,537.05	28,293	27,570	49,967	35.68	1,400
2006	1,977.22	698	680	1,297	35.75	36
2007	195,825.21	66,659	64,956	130,869	35.85	3,650
2008	10,488.87	3,451	3,363	7,126	35.69	200
2009	22,850.36	7,239	7,054	15,796	35.58	444
2010	7,205.30	2,189	2,133	5,072	35.52	143
2012	236,026.57	65,332	63,663	172,364	35.28	4,886
2014	160,596.27	39,892	38,873	121,723	34.80	3,498
2015	3,638.52	852	830	2,809	34.34	82
2016	7,133.20	1,559	1,519	5,614	33.98	165
2017	9,807.05	1,984	1,933	7,874	33.52	235
2018	67,367.30	12,476	12,158	55,209	32.99	1,674
2019	2,451.08	409	399	2,052	32.41	63
2020	1,105.33	164	160	945	31.67	30
2021	22,958.90	2,943	2,868	20,091	30.59	657
2022	3,113.80	331	322	2,792	29.39	95
2023	31,588.83	2,616	2,549	29,040	27.71	1,048
2024	117.03	7	7	110	25.31	4
	1,345,784.75	528,619	515,117	830,668		24,971

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 33.3 1.86

METROPOLITAN EDISON COMPANY

ACCOUNT 365.10 OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
1943	380,513.31	357,873	362,082	18,431	5.22	3,531
1944	15,821.25	14,828	15,002	819	5.46	150
1945	42,550.51	39,393	39,856	2,695	6.45	418
1946	63,631.42	58,681	59,371	4,260	6.71	635
1947	69,038.07	63,405	64,151	4,887	6.97	701
1948	89,249.67	81,619	82,579	6,671	7.25	920
1949	111,809.97	101,792	102,989	8,821	7.53	1,171
1950	64,472.02	58,412	59,099	5,373	7.83	686
1951	142,947.05	128,852	130,367	12,580	8.15	1,544
1952	84,341.60	75,629	76,518	7,824	8.47	924
1953	94,275.28	84,075	85,064	9,211	8.80	1,047
1954	140,496.62	124,564	126,029	14,468	9.15	1,581
1955	114,406.64	100,815	102,001	12,406	9.50	1,306
1956	157,112.80	137,584	139,202	17,911	9.87	1,815
1957	154,150.38	134,111	135,688	18,462	10.24	1,803
1958	205,720.85	177,743	179,833	25,888	10.62	2,438
1959	219,487.04	188,276	190,490	28,997	11.02	2,631
1960	184,164.75	155,619	157,449	26,716	12.02	2,223
1961	112,032.35	93,939	95,044	16,988	12.42	1,368
1962	101,482.68	84,413	85,406	16,077	12.84	1,252
1963	105,031.57	86,651	87,670	17,362	13.26	1,309
1964	101,255.83	82,199	83,166	18,090	14.26	1,269
1965	112,141.95	90,229	91,290	20,852	14.69	1,419
1966	137,922.39	109,966	111,259	26,663	15.13	1,762
1967	147,026.94	115,254	116,609	30,418	16.13	1,886
1968	157,352.81	122,137	123,573	33,780	16.58	2,037
1969	167,220.44	128,492	130,003	37,217	17.03	2,185
1970	199,854.86	150,850	152,624	47,231	18.03	2,620
1971	188,095.19	140,432	142,083	46,012	18.50	2,487
1972	242,676.69	179,168	181,275	61,402	18.96	3,239
1973	273,558.19	198,193	200,524	73,034	19.96	3,659
1974	264,472.28	189,309	191,535	72,937	20.45	3,567
1975	126,037.32	89,108	90,156	35,881	20.93	1,714
1976	217,645.81	150,829	152,603	65,043	21.93	2,966
1977	249,591.37	170,671	172,678	76,913	22.43	3,429
1978	250,510.99	167,792	169,765	80,746	23.42	3,448
1979	190,024.02	125,473	126,949	63,075	23.92	2,637
1980	234,120.27	151,265	153,044	81,076	24.92	3,253
1981	196,628.87	125,135	126,607	70,022	25.43	2,754
1982	200,843.36	125,808	127,288	73,555	25.94	2,836
1983	346,093.20	211,809	214,300	131,793	26.94	4,892

METROPOLITAN EDISON COMPANY

ACCOUNT 365.10 OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
1984	251,487.33	150,289	152,056	99,431	27.94	3,559
1985	374,897.72	220,140	222,729	152,169	28.47	5,345
1986	648,563.92	371,497	375,866	272,698	29.46	9,257
1987	1,058,580.27	595,028	602,026	456,554	29.99	15,224
1988	1,231,252.20	674,111	682,039	549,213	30.99	17,722
1989	1,328,283.71	712,757	721,139	607,145	31.52	19,262
1990	1,308,777.24	682,920	690,951	617,826	32.53	18,992
1991	1,221,528.11	619,559	626,845	594,683	33.52	17,741
1992	1,262,265.83	625,831	633,191	629,075	34.07	18,464
1993	1,098,372.52	528,317	534,530	563,843	35.07	16,078
1994	1,641,782.22	765,399	774,400	867,382	36.07	24,047
1995	1,004,098.76	453,250	458,580	545,519	37.07	14,716
1996	617,283.24	271,358	274,549	342,734	37.61	9,113
1997	869,150.23	369,041	373,381	495,769	38.62	12,837
1998	1,228,338.58	503,373	509,293	719,046	39.61	18,153
1999	789,723.85	311,783	315,450	474,274	40.62	11,676
2000	1,060,475.82	405,632	410,402	650,074	41.17	15,790
2001	1,207,765.63	443,854	449,074	758,692	42.17	17,991
2002	1,098,343.80	387,166	391,719	706,625	43.17	16,368
2003	323,271.89	109,104	110,387	212,885	44.17	4,820
2005	6,915,953.00	2,126,656	2,151,666	4,764,287	46.17	103,190
2006	581,115.34	171,080	173,092	408,023	46.73	8,732
2007	2,974.20	831	841	2,133	47.72	45
2008	5,622,608.19	1,485,493	1,502,963	4,119,645	48.73	84,540
2009	27,126,138.53	6,759,834	6,839,330	20,286,809	49.72	408,021
2010	16,055,137.78	3,756,902	3,801,084	12,254,054	50.73	241,554
2011	5,184,882.04	1,135,489	1,148,842	4,036,040	51.72	78,036
2012	831,486.57	169,457	171,450	660,037	52.73	12,517
2013	40,359,578.39	7,619,888	7,709,498	32,650,080	53.72	607,783
2014	11,540,948.14	2,003,509	2,027,071	9,513,877	54.73	173,833
2015	1,165,582.62	184,861	187,035	978,548	55.72	17,562
2016	3,955,815.95	567,264	573,935	3,381,881	56.73	59,614
2017	7,901,698.47	1,020,899	1,032,905	6,868,793	57.29	119,895
2018	15,784,990.48	1,799,489	1,820,651	13,964,339	58.29	239,567
2019	23,634,161.15	2,335,055	2,362,515	21,271,646	59.29	358,773
2020	19,228,895.23	1,607,536	1,626,441	17,602,454	60.29	291,963

METROPOLITAN EDISON COMPANY

ACCOUNT 365.10 OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
2021	16,315,692.84	1,115,993	1,129,117	15,186,576	61.29	247,782
2022	309,408.58	16,461	16,655	292,754	62.29	4,700
2023	568,759.43	21,613	21,867	546,892	63.29	8,641
	229,365,878.41	48,271,112	48,838,786	180,527,092		3,437,415
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					52.5	1.50

METROPOLITAN EDISON COMPANY

ACCOUNT 365.11 OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
1940	3,106.30	2,948	3,106			
1941	3,174.60	3,004	3,175			
1942	6,158.31	5,811	6,158			
1944	246.45	231	246			
1945	807.20	747	807			
1947	41.46	38	41			
1948	827.60	757	828			
1949	261.20	238	261			
1950	9,499.49	8,607	9,499			
1951	44.80	40	45			
1952	4,778.63	4,285	4,779			
1953	4,445.49	3,964	4,445			
1954	5,293.29	4,693	5,293			
1955	8,151.92	7,183	8,152			
1956	10,692.28	9,363	10,692			
1957	834.54	726	835			
1958	11,461.24	9,903	11,461			
1959	1,895.17	1,626	1,895			
1960	1,515.25	1,280	1,515			
1961	11,379.95	9,542	11,380			
1962	4,376.50	3,640	4,376			
1963	8,450.35	6,972	8,450			
1964	9,388.90	7,622	9,389			
1965	4,416.63	3,554	4,417			
1966	6,215.37	4,956	6,215			
1967	3,362.21	2,636	3,362			
1968	20,172.86	15,658	20,173			
1969	12,247.51	9,411	12,248			
1970	4,401.53	3,322	4,402			
1971	13,293.91	9,925	13,294			
1972	7,866.02	5,807	7,866			
1973	1,303.64	944	1,304			
1975	8,411.64	5,947	8,412			
1976	4,114.43	2,851	4,114			
1979	786.81	520	787			
1981	405.12	258	405			
1982	99.84	63	100			
1983	1,134.79	694	1,135			
1984	7,489.65	4,476	7,490			
1985	1,562.21	917	1,562			
1986	26.54	15	27			

METROPOLITAN EDISON COMPANY

ACCOUNT 365.11 OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
1988	0.04					
1989	7.31	4	7			
1993	814.09	392	814			
1998	52,089.19	21,346	52,089			
2008	4,000.78	1,057	4,001			
2016	66,137.05	9,484	50,288	15,849	56.73	279
2018	1,125.43	128	679	446	58.29	8
2019	81,631.95	8,065	42,763	38,869	59.29	656
2020	19,044.41	1,592	8,441	10,603	60.29	176
2021	8.00	1	6	2	61.29	
2023	30.53	1	5	26	63.29	
	429,030.41	207,244	363,234	65,796		1,119

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 58.8 0.26

METROPOLITAN EDISON COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
NET SALVAGE PERCENT.. 0						
1943	812,660.67	703,927	682,212	130,449	12.74	10,239
1946	11,481.88	9,766	9,465	2,017	13.96	144
1948	16,519.99	13,956	13,525	2,995	14.24	210
1949	40,112.04	33,754	32,713	7,399	14.41	513
1950	39,793.91	33,049	32,029	7,765	15.41	504
1951	62,754.10	51,898	50,297	12,457	15.59	799
1952	99,859.43	82,204	79,668	20,191	15.79	1,279
1953	38,846.78	31,823	30,841	8,006	16.00	500
1954	192,246.43	156,700	151,866	40,380	16.22	2,490
1955	135,726.49	110,047	106,652	29,074	16.45	1,767
1956	145,856.92	116,569	112,973	32,884	17.46	1,883
1957	142,047.37	112,871	109,389	32,658	17.71	1,844
1958	151,043.20	119,294	115,614	35,429	17.97	1,972
1959	94,534.84	74,181	71,893	22,642	18.25	1,241
1960	115,227.74	89,809	87,039	28,189	18.54	1,520
1961	138,501.46	107,200	103,893	34,608	18.83	1,838
1962	131,123.44	100,755	97,647	33,476	19.14	1,749
1963	106,501.00	81,207	78,702	27,799	19.47	1,428
1964	89,303.38	67,004	64,937	24,366	20.47	1,190
1965	192,759.46	143,452	139,027	53,732	20.80	2,583
1966	314,916.78	232,346	225,178	89,739	21.15	4,243
1967	813,948.83	595,159	576,799	237,150	21.50	11,030
1968	337,500.36	244,519	236,976	100,524	21.87	4,596
1969	375,996.66	269,815	261,492	114,505	22.24	5,149
1970	397,289.10	282,234	273,527	123,762	22.62	5,471
1971	484,936.05	340,910	330,393	154,543	23.02	6,713
1972	712,692.57	495,678	480,387	232,306	23.42	9,919
1973	1,247,728.60	858,188	831,714	416,015	23.83	17,458
1974	548,968.59	373,189	361,677	187,292	24.26	7,720
1975	324,790.36	218,129	211,400	113,390	24.69	4,593
1976	198,566.08	131,709	127,646	70,920	25.13	2,822
1977	318,411.98	208,496	202,064	116,348	25.57	4,550
1978	375,987.74	242,888	235,395	140,593	26.03	5,401
1979	368,875.89	233,277	226,081	142,795	27.03	5,283
1980	358,492.35	223,484	216,590	141,902	27.49	5,162
1981	344,878.84	211,790	205,257	139,622	27.96	4,994
1982	258,271.11	156,151	151,334	106,937	28.45	3,759
1983	409,913.45	245,620	238,043	171,870	28.43	6,045
1985	858,211.76	497,076	481,742	376,470	29.43	12,792
1986	1,080,310.11	614,480	595,524	484,786	29.94	16,192
1988	1,275,732.42	698,463	676,916	598,816	30.99	19,323
1989	1,024,705.32	549,857	532,895	491,810	31.52	15,603
1991	1,542,593.00	792,893	768,433	774,160	32.62	23,733

METROPOLITAN EDISON COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
NET SALVAGE PERCENT.. 0						
1992	1,098,095.22	551,793	534,771	563,324	33.17	16,983
1994	709,687.42	342,069	331,517	378,170	33.86	11,169
1995	994,720.35	467,220	452,807	541,913	34.44	15,735
1996	386,759.14	176,826	171,371	215,388	35.02	6,150
1997	752,540.26	334,579	324,258	428,282	35.60	12,030
1998	1,286,137.91	558,827	541,588	744,550	35.79	20,803
1999	796,839.79	335,788	325,429	471,411	36.39	12,954
2000	1,381,842.30	563,792	546,400	835,442	37.00	22,580
2001	2,612,225.64	1,036,792	1,004,808	1,607,418	37.23	43,175
2002	1,968,670.79	754,001	730,741	1,237,930	37.85	32,706
2003	652,712.88	242,287	234,813	417,900	38.11	10,966
2004	86,947.20	31,031	30,074	56,873	38.74	1,468
2005	30,813.79	10,612	10,285	20,529	39.02	526
2006	6,229.58	2,053	1,990	4,240	39.67	107
2007	24,933.82	7,889	7,646	17,288	39.98	432
2008	142,291.89	43,086	41,757	100,535	40.30	2,495
2009	4,496.65	1,299	1,259	3,238	40.64	80
2010	47,059.64	12,913	12,515	34,545	40.99	843
2011	57,120.94	14,829	14,372	42,749	41.36	1,034
2012	247,776.29	60,557	58,689	189,087	41.75	4,529
2013	164,035.07	37,728	36,564	127,471	41.85	3,046
2014	129,141.13	27,623	26,771	102,370	42.26	2,422
2015	452,668.25	89,809	87,038	365,630	42.41	8,621
2016	529,623.67	96,603	93,623	436,001	42.58	10,240
2017	598,220.64	99,185	96,125	502,096	42.78	11,737
2018	685,357.52	102,255	99,100	586,258	42.75	13,714
2019	738,277.13	97,453	94,446	643,831	42.76	15,057
2020	465,043.77	53,201	51,560	413,484	42.58	9,711
2021	564,016.12	54,315	52,639	511,377	42.23	12,109
2022	652,769.79	50,524	48,965	603,805	41.75	14,462
2023	461,706.52	26,548	25,729	435,978	40.98	10,639
	35,459,379.59	17,239,304	16,707,495	18,751,885		566,767

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 33.1 1.60

METROPOLITAN EDISON COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
NET SALVAGE PERCENT.. 0						
1944	5,031.85	4,839	4,925	107	3.25	33
1945	113,714.50	108,938	110,881	2,834	3.53	803
1947	9,046.52	8,664	8,819	228	3.47	66
1948	12,337.66	11,760	11,970	368	3.80	97
1949	44,597.87	42,306	43,061	1,537	4.15	370
1950	31,563.68	29,790	30,321	1,243	4.50	276
1951	26,528.72	24,903	25,347	1,182	4.87	243
1958	756.70	690	702	55	6.58	8
1959	65.40	59	60	5	7.03	1
1960	266.87	239	243	24	7.49	3
1962	66.18	59	60	6	7.93	1
1963	674.77	595	606	69	8.43	8
1964	510.98	449	457	54	8.43	6
1965	63,098.32	54,971	55,951	7,147	8.94	799
1966	65,540.08	56,935	57,951	7,589	8.99	844
1967	145,858.36	125,438	127,675	18,183	9.52	1,910
1968	160,564.38	137,572	140,026	20,538	9.61	2,137
1969	150,293.62	127,374	129,646	20,648	10.17	2,030
1970	209,918.16	175,911	179,049	30,869	10.73	2,877
1971	445,771.15	371,684	378,313	67,458	10.86	6,212
1972	439,949.00	362,474	368,939	71,010	11.44	6,207
1973	612,312.50	501,484	510,429	101,884	11.60	8,783
1974	682,068.94	551,521	561,358	120,711	12.19	9,902
1975	389,349.02	312,647	318,223	71,126	12.39	5,741
1976	467,247.50	372,396	379,038	88,210	12.61	6,995
1977	605,012.75	475,359	483,838	121,175	13.23	9,159
1978	604,261.72	470,720	479,116	125,146	13.48	9,284
1979	752,254.74	577,130	587,424	164,831	14.11	11,682
1980	663,102.59	503,825	512,811	150,292	14.38	10,451
1981	609,286.08	455,502	463,626	145,660	15.02	9,698
1982	676,185.94	500,040	508,959	167,227	15.32	10,916
1983	807,150.87	586,637	597,100	210,051	15.98	13,145
1984	1,040,503.74	747,082	760,407	280,097	16.30	17,184
1985	2,012,322.96	1,426,335	1,451,775	560,548	16.64	33,687
1986	2,533,614.02	1,761,368	1,792,784	740,830	17.32	42,773
1987	3,033,764.04	2,079,038	2,116,120	917,644	17.68	51,903
1988	3,383,776.38	2,271,191	2,311,700	1,072,076	18.37	58,360
1989	4,101,039.59	2,709,147	2,757,468	1,343,572	18.75	71,657
1990	5,480,950.31	3,560,425	3,623,930	1,857,020	19.15	96,972
1991	6,215,175.98	3,945,394	4,015,765	2,199,411	19.85	110,802
1992	4,368,171.68	2,721,808	2,770,355	1,597,817	20.26	78,866
1993	3,754,284.32	2,281,854	2,322,554	1,431,730	20.97	68,275
1994	4,793,148.18	2,853,840	2,904,742	1,888,406	21.41	88,202

METROPOLITAN EDISON COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
NET SALVAGE PERCENT.. 0						
1995	4,233,847.23	2,466,639	2,510,635	1,723,212	21.85	78,866
1996	2,275,746.54	1,288,983	1,311,974	963,773	22.58	42,683
1997	4,378,395.41	2,420,815	2,463,993	1,914,402	23.05	83,054
1998	7,321,447.60	3,946,260	4,016,646	3,304,802	23.52	140,510
1999	4,345,722.50	2,280,201	2,320,871	2,024,852	24.01	84,334
2000	4,312,448.90	2,188,137	2,227,165	2,085,284	24.75	84,254
2001	4,940,377.41	2,432,642	2,476,031	2,464,346	25.25	97,598
2002	4,220,970.53	2,013,403	2,049,315	2,171,656	25.76	84,303
2003	5,938,518.86	2,738,845	2,787,696	3,150,823	26.28	119,894
2004	8,308,973.77	3,697,493	3,763,442	4,545,532	26.81	169,546
2005	8,848,510.86	3,790,702	3,858,314	4,990,197	27.35	182,457
2006	14,298,120.44	5,855,080	5,959,512	8,338,608	28.12	296,537
2007	8,179,637.99	3,208,054	3,265,274	4,914,364	28.67	171,411
2008	7,135,338.42	2,672,184	2,719,846	4,415,492	29.23	151,060
2009	6,614,157.96	2,367,869	2,410,103	4,204,055	29.59	142,077
2010	8,306,062.77	2,819,078	2,869,360	5,436,703	30.16	180,262
2011	8,155,219.49	2,612,932	2,659,537	5,495,682	30.75	178,721
2012	12,615,403.04	3,797,236	3,864,964	8,750,439	31.35	279,121
2013	11,888,013.72	3,358,364	3,418,264	8,469,750	31.75	266,764
2014	12,409,130.42	3,253,674	3,311,707	9,097,423	32.36	281,132
2015	15,091,711.67	3,661,249	3,726,552	11,365,160	32.79	346,604
2016	14,067,938.41	3,114,642	3,170,195	10,897,743	33.42	326,084
2017	12,797,700.21	2,567,219	2,613,008	10,184,692	33.87	300,699
2018	13,475,983.63	2,425,677	2,468,942	11,007,042	34.17	322,126
2019	10,393,765.87	1,642,215	1,671,506	8,722,260	34.65	251,725
2020	13,639,247.26	1,852,210	1,885,247	11,754,000	34.99	335,925
2021	12,865,322.49	1,458,928	1,484,950	11,380,372	35.18	323,490
2022	11,825,891.27	1,064,330	1,083,313	10,742,578	35.41	303,377
2023	12,880,460.40	852,686	867,895	12,012,565	35.24	340,879
2024	15,721,922.74	647,743	659,296	15,062,627	34.87	431,965
2025	15,058,673.03	225,880	229,909	14,828,764	32.72	453,202
	346,055,799.46	112,031,763	114,029,986	232,025,813		7,700,028

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.1 2.23

METROPOLITAN EDISON COMPANY

ACCOUNT 367.10 UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
NET SALVAGE PERCENT.. 0						
2003	190,491.79	87,855	88,896	101,596	26.28	3,866
2008	2,556.67	957	968	1,589	29.23	54
2011	76,119.41	24,389	24,678	51,441	30.75	1,673
2012	452,100.91	136,082	137,694	314,407	31.35	10,029
2013	183,392.81	51,808	52,422	130,971	31.75	4,125
2014	271,554.50	71,202	72,045	199,510	32.36	6,165
2018	62,756.59	11,296	11,430	51,327	34.17	1,502
2019	0.02					
2022	216,849.93	19,516	19,747	197,103	35.41	5,566
2023	80,721.38	5,344	5,407	75,314	35.24	2,137
	1,536,544.01	408,449	413,287	1,123,257		35,117

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.0 2.29

METROPOLITAN EDISON COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 43-R1.5						
NET SALVAGE PERCENT.. 0						
1968	990,730.04	871,644	839,726	151,004	7.86	19,212
1969	1,007,336.76	882,226	849,921	157,416	8.01	19,652
1970	1,460,334.10	1,272,535	1,225,937	234,397	8.19	28,620
1971	1,351,706.04	1,171,388	1,128,494	223,212	8.39	26,605
1972	2,010,664.40	1,721,129	1,658,105	352,559	9.00	39,173
1973	2,689,439.09	2,287,368	2,203,609	485,830	9.23	52,636
1974	3,074,856.95	2,597,024	2,501,926	572,931	9.48	60,436
1975	1,044,606.67	875,694	843,628	200,979	9.74	20,634
1976	1,528,259.28	1,270,900	1,224,362	303,897	10.02	30,329
1977	2,487,293.97	2,050,774	1,975,679	511,615	10.32	49,575
1978	3,395,680.78	2,774,271	2,672,683	722,998	10.64	67,951
1979	2,911,002.22	2,355,292	2,269,046	641,956	10.97	58,519
1980	2,150,110.79	1,721,809	1,658,760	491,351	11.32	43,406
1981	2,012,134.26	1,584,757	1,526,726	485,408	12.00	40,451
1982	2,402,437.86	1,870,538	1,802,043	600,395	12.37	48,536
1983	2,931,751.42	2,255,103	2,172,526	759,225	12.75	59,547
1984	4,855,764.78	3,687,468	3,552,440	1,303,325	13.15	99,112
1985	3,915,189.62	2,949,312	2,841,314	1,073,876	13.26	80,986
1986	6,254,142.28	4,644,326	4,474,260	1,779,882	13.69	130,013
1987	6,794,074.19	4,969,865	4,787,878	2,006,196	14.13	141,981
1988	7,736,601.09	5,570,353	5,366,378	2,370,223	14.58	162,567
1989	7,545,532.01	5,342,991	5,147,341	2,398,191	15.05	159,348
1990	7,781,423.09	5,414,314	5,216,052	2,565,371	15.52	165,295
1991	6,298,971.73	4,302,828	4,145,267	2,153,705	16.01	134,522
1992	4,951,868.97	3,317,752	3,196,262	1,755,607	16.50	106,400
1993	6,240,153.87	4,096,661	3,946,649	2,293,505	17.00	134,912
1994	6,623,166.20	4,277,241	4,120,617	2,502,549	17.28	144,823
1995	6,540,183.44	4,129,472	3,978,259	2,561,924	17.81	143,848
1996	5,033,892.25	3,103,898	2,990,239	2,043,653	18.34	111,431
1997	6,529,434.66	3,926,802	3,783,010	2,746,425	18.89	145,390
1998	6,145,126.51	3,616,407	3,483,981	2,661,146	19.23	138,385
1999	6,147,477.15	3,518,816	3,389,964	2,757,513	19.80	139,268
2000	9,286,398.23	5,185,525	4,995,641	4,290,757	20.16	212,835
2001	10,572,431.80	5,723,915	5,514,316	5,058,116	20.75	243,765
2002	9,127,121.03	4,804,517	4,628,585	4,498,536	21.14	212,797
2003	11,156,028.67	5,672,841	5,465,113	5,690,916	21.75	261,651
2004	19,659,607.38	9,680,391	9,325,914	10,333,693	22.17	466,112
2005	26,387,253.95	12,549,778	12,090,230	14,297,024	22.60	632,612
2006	20,158,629.16	9,198,382	8,861,555	11,297,074	23.24	486,105
2007	24,773,696.28	10,860,788	10,463,087	14,310,609	23.70	603,823
2008	21,276,037.18	8,935,936	8,608,720	12,667,317	24.17	524,093
2009	19,830,772.17	7,983,869	7,691,515	12,139,257	24.48	495,885
2010	13,882,062.47	5,314,054	5,119,464	8,762,598	24.99	350,644

METROPOLITAN EDISON COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 43-R1.5						
NET SALVAGE PERCENT.. 0						
2011	9,248,610.64	3,352,621	3,229,855	6,018,756	25.50	236,030
2012	13,006,511.54	4,459,933	4,296,619	8,709,893	25.87	336,679
2013	10,408,989.14	3,356,899	3,233,976	7,175,013	26.26	273,230
2014	9,295,565.06	2,800,754	2,698,196	6,597,369	26.67	247,370
2015	11,112,995.10	3,103,860	2,990,203	8,122,792	27.09	299,845
2016	9,441,899.38	2,430,345	2,341,351	7,100,548	27.40	259,144
2017	10,135,391.46	2,377,763	2,290,694	7,844,697	27.73	282,896
2018	13,928,151.40	2,945,804	2,837,934	11,090,217	27.96	396,646
2019	16,353,819.79	3,071,247	2,958,784	13,395,036	28.10	476,692
2020	17,016,783.22	2,770,332	2,668,888	14,347,895	28.28	507,351
2021	13,858,415.65	1,901,375	1,831,750	12,026,666	28.29	425,121
2022	16,930,646.12	1,872,529	1,803,961	15,126,685	28.15	537,360
2023	18,357,391.42	1,519,992	1,464,333	16,893,058	27.71	609,638
2024	17,367,220.71	920,463	886,757	16,480,464	26.83	614,255
2025	16,041,637.59	327,249	315,266	15,726,372	24.01	654,993
	521,455,413.01	217,552,120	209,585,789	311,869,624		13,451,135

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.2 2.58

METROPOLITAN EDISON COMPANY

ACCOUNT 369.00 OVERHEAD SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-R1						
NET SALVAGE PERCENT.. 0						
1950	3,178.40	3,024	2,643	535	3.87	138
1951	6,363.17	6,021	5,261	1,102	4.24	260
1952	14,276.97	13,432	11,737	2,540	4.62	550
1953	31,772.36	29,714	25,965	5,807	5.02	1,157
1954	44,196.93	41,081	35,898	8,299	5.42	1,531
1955	59,477.75	55,350	48,367	11,111	5.26	2,112
1956	74,386.37	68,763	60,088	14,298	5.68	2,517
1957	82,533.69	75,758	66,201	16,333	6.13	2,664
1958	93,517.76	85,213	74,463	19,055	6.58	2,896
1959	100,956.86	91,972	80,369	20,588	6.50	3,167
1960	120,808.61	109,199	95,423	25,386	6.96	3,647
1961	127,055.83	113,918	99,547	27,509	7.44	3,697
1962	129,773.23	116,199	101,540	28,233	7.42	3,805
1963	150,300.51	133,392	116,564	33,737	7.92	4,260
1964	172,224.25	151,454	132,347	39,877	8.43	4,730
1965	214,637.50	188,280	164,527	50,110	8.47	5,916
1966	272,085.51	236,361	206,543	65,543	8.99	7,291
1967	333,931.04	289,117	252,643	81,288	9.07	8,962
1968	390,416.18	334,509	292,309	98,107	9.61	10,209
1969	418,181.83	356,793	311,781	106,401	9.72	10,947
1970	437,379.17	368,973	322,425	114,954	10.29	11,171
1971	435,952.11	365,895	319,735	116,217	10.44	11,132
1972	462,347.64	383,379	335,013	127,335	11.02	11,555
1973	543,808.04	448,207	391,663	152,145	11.20	13,584
1974	513,896.15	418,157	365,404	148,492	11.79	12,595
1975	461,573.87	372,952	325,902	135,672	12.00	11,306
1976	540,823.32	433,686	378,974	161,849	12.23	13,234
1977	586,733.45	463,871	405,351	181,382	12.85	14,115
1978	692,090.29	542,460	474,025	218,065	13.10	16,646
1979	740,032.97	574,710	502,207	237,826	13.38	17,775
1980	749,813.82	573,158	500,851	248,963	14.02	17,758
1981	775,939.75	586,998	512,945	262,995	14.32	18,366
1982	788,943.32	590,287	515,819	273,124	14.64	18,656
1983	770,895.21	570,077	498,158	272,737	14.97	18,219
1984	744,463.11	543,756	475,158	269,305	15.32	17,579
1985	791,385.61	567,265	495,701	295,685	16.00	18,480
1986	869,801.97	614,950	537,370	332,432	16.37	20,307
1987	1,018,949.32	710,004	620,433	398,516	16.75	23,792
1988	1,135,333.76	779,066	680,782	454,552	17.15	26,504
1989	1,685,065.06	1,137,756	994,221	690,844	17.56	39,342
1990	1,598,842.67	1,061,312	927,421	671,422	17.98	37,343
1991	1,317,853.64	859,241	750,842	567,012	18.41	30,799
1992	1,163,588.78	744,464	650,545	513,044	18.86	27,203

METROPOLITAN EDISON COMPANY

ACCOUNT 369.00 OVERHEAD SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-R1						
NET SALVAGE PERCENT.. 0						
1993	1,233,710.25	777,854	679,723	553,987	19.05	29,081
1994	1,760,346.51	1,086,838	949,727	810,620	19.52	41,528
1995	1,989,810.77	1,201,647	1,050,052	939,759	20.01	46,964
1996	2,556,780.98	1,508,501	1,318,194	1,238,587	20.50	60,419
1997	2,230,721.52	1,290,695	1,127,866	1,102,856	20.76	53,124
1998	2,325,781.04	1,311,275	1,145,850	1,179,931	21.28	55,448
1999	1,852,970.57	1,021,357	892,506	960,465	21.58	44,507
2000	1,415,274.29	757,879	662,268	753,006	22.12	34,042
2001	2,158,381.42	1,126,243	984,160	1,174,221	22.45	52,304
2002	1,990,937.68	1,005,822	878,931	1,112,007	23.01	48,327
2003	887,290.95	435,216	380,311	506,980	23.37	21,694
2004	66,376.94	31,542	27,563	38,814	23.75	1,634
2005	627.27	288	252	375	24.14	16
2006	1,495,860.00	662,068	578,544	917,316	24.56	37,350
2007	1,248,252.50	531,131	464,126	784,126	24.98	31,390
2008	2,258,962.05	925,045	808,345	1,450,617	25.24	57,473
2009	4,320,041.46	1,689,136	1,476,041	2,844,000	25.70	110,661
2010	1,862,147.40	695,698	607,931	1,254,216	25.99	48,258
2011	1,677,740.66	595,933	520,752	1,156,989	26.32	43,959
2012	3,326,365.44	1,122,648	981,019	2,345,346	26.50	88,504
2013	2,490,587.83	790,762	691,002	1,799,586	26.87	66,974
2014	2,726,098.20	811,832	709,414	2,016,684	27.11	74,389
2015	2,816,678.22	783,600	684,744	2,131,934	27.24	78,265
2016	2,073,600.43	533,745	466,410	1,607,190	27.40	58,657
2017	1,833,744.23	433,314	378,649	1,455,095	27.47	52,970
2018	2,766,508.32	591,479	516,860	2,249,648	27.59	81,539
2019	4,508,348.86	861,545	752,856	3,755,493	27.51	136,514
2020	3,726,182.29	623,018	544,421	3,181,761	27.39	116,165
2021	4,224,350.85	600,703	524,921	3,699,430	27.15	136,259
2022	6,170,958.27	714,597	624,446	5,546,512	26.71	207,657
2023	3,430,977.64	301,240	263,236	3,167,742	25.99	121,883
2024	1,072,856.63	61,475	53,720	1,019,137	24.68	41,294
2025	1,263,729.58	29,066	25,399	1,238,331	21.29	58,165
	97,428,588.83	41,123,366	35,935,400	61,493,189		2,665,331

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.1 2.74

METROPOLITAN EDISON COMPANY

ACCOUNT 369.10 UNDERGROUND SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. 0						
1956	4,645.05	4,165	4,645			
1957	9,284.40	8,268	9,284			
1958	6,720.49	5,988	6,720			
1959	9,434.45	8,344	9,434			
1960	10,447.20	9,170	10,447			
1961	7,970.39	6,941	7,970			
1962	11,208.16	9,679	11,208			
1963	8,580.03	7,400	8,580			
1964	17,246.36	14,742	17,246			
1965	58,402.02	49,467	58,402			
1966	72,713.94	61,007	72,690	24	11.42	2
1967	82,651.71	68,659	81,807	845	11.92	71
1968	149,924.70	123,268	146,874	3,051	12.43	245
1969	150,378.73	122,348	145,778	4,601	12.94	356
1970	165,513.82	133,206	158,715	6,799	13.46	505
1971	185,954.85	148,987	177,519	8,436	13.52	624
1972	275,033.84	217,772	259,476	15,558	14.07	1,106
1973	439,419.02	343,714	409,537	29,882	14.62	2,044
1974	407,244.62	314,596	374,842	32,403	15.17	2,136
1975	415,788.13	317,080	377,802	37,986	15.72	2,416
1976	451,734.20	339,885	404,974	46,760	16.29	2,870
1977	455,739.74	338,159	402,918	52,822	16.86	3,133
1978	634,633.88	464,235	553,138	81,496	17.44	4,673
1979	778,106.73	560,859	668,266	109,841	18.01	6,099
1980	700,657.81	497,327	592,567	108,091	18.60	5,811
1981	702,833.01	490,999	585,027	117,806	19.20	6,136
1982	640,250.79	440,044	524,314	115,937	19.79	5,858
1983	787,475.81	532,176	634,090	153,386	20.39	7,523
1984	1,304,795.18	866,384	1,032,300	272,495	21.00	12,976
1985	1,671,567.36	1,089,862	1,298,575	372,992	21.61	17,260
1986	2,060,103.24	1,318,260	1,570,712	489,391	22.23	22,015
1987	2,378,586.84	1,492,801	1,778,678	599,909	22.85	26,254
1988	3,482,732.94	2,141,881	2,552,059	930,674	23.48	39,637
1989	4,747,792.54	2,859,121	3,406,653	1,341,140	24.11	55,626
1990	5,752,239.55	3,389,795	4,038,954	1,713,286	24.74	69,252
1991	5,351,575.92	3,064,848	3,651,778	1,699,798	25.74	66,037
1992	5,024,951.97	2,810,958	3,349,267	1,675,685	26.38	63,521
1993	5,326,604.95	2,908,326	3,465,281	1,861,324	27.02	68,887
1994	5,959,287.82	3,172,725	3,780,314	2,178,974	27.67	78,749
1995	4,854,872.11	2,517,251	2,999,314	1,855,558	28.32	65,521
1996	5,604,433.92	2,826,876	3,368,233	2,236,201	28.98	77,164
1997	4,820,046.35	2,362,787	2,815,270	2,004,776	29.64	67,638
1998	5,569,268.02	2,649,858	3,157,316	2,411,952	30.30	79,602

METROPOLITAN EDISON COMPANY

ACCOUNT 369.10 UNDERGROUND SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. 0						
1999	5,800,198.56	2,658,811	3,167,983	2,632,216	31.31	84,069
2000	4,867,084.44	2,159,525	2,573,082	2,294,002	31.97	71,755
2001	6,577,388.79	2,820,384	3,360,498	3,216,891	32.64	98,557
2002	5,555,590.19	2,297,792	2,737,828	2,817,762	33.32	84,567
2003	2,570,996.58	1,023,771	1,219,827	1,351,170	34.00	39,740
2004	16,249.04	6,184	7,368	8,881	34.99	254
2006	2,169,818.48	757,267	902,287	1,267,531	36.37	34,851
2007	2,725,047.54	907,441	1,081,219	1,643,829	37.06	44,356
2008	2,214,733.27	697,641	831,242	1,383,491	38.06	36,350
	104,045,959.48	54,439,034	64,860,308	39,185,651		1,356,246

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 28.9 1.30

METROPOLITAN EDISON COMPANY

ACCOUNT 370.10 METERS - SMART GRID

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-S2						
NET SALVAGE PERCENT.. 0						
2008	13,353.82	11,591	10,050	3,304	2.66	1,242
2011	43.53	35	30	14	3.58	4
2013	59,105.62	43,886	38,053	21,053	4.34	4,851
2014	17,348.15	12,269	10,638	6,710	4.76	1,410
2015	1,484,088.98	992,559	860,625	623,464	5.20	119,897
2016	17,920,548.57	11,202,135	9,713,116	8,207,433	5.70	1,439,901
2017	26,943,514.90	15,551,797	13,484,610	13,458,905	6.23	2,160,338
2018	37,030,807.05	19,385,627	16,808,836	20,221,971	6.83	2,960,757
2019	28,077,702.59	13,050,516	11,315,806	16,761,897	7.49	2,237,903
2020	9,549,092.76	3,833,961	3,324,340	6,224,753	8.20	759,116
2021	8,015,962.94	2,672,522	2,317,283	5,698,680	9.00	633,187
2022	6,247,702.95	1,640,022	1,422,026	4,825,677	9.83	490,913
2023	6,176,653.27	1,164,299	1,009,537	5,167,116	10.76	480,215
2024	4,023,802.96	457,104	396,344	3,627,459	11.71	309,774
2025	4,441,716.11	167,897	145,580	4,296,136	12.71	338,012
	150,001,444.20	70,186,220	60,856,874	89,144,570		11,937,520

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.5 7.96

METROPOLITAN EDISON COMPANY

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES - DUSK TO DAWN LIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 37-R0.5						
NET SALVAGE PERCENT.. 0						
1962	10,202.86	9,523	10,203			
1963	25,482.82	23,572	25,483			
1964	11,474.02	10,515	11,474			
1965	14,759.12	13,484	14,759			
1966	8,124.17	7,347	8,124			
1972	5,105.56	4,425	5,106			
1973	7,103.35	6,116	7,103			
1974	5,657.76	4,808	5,658			
1975	2,541.90	2,144	2,542			
1976	2,882.51	2,412	2,883			
1977	3,877.42	3,216	3,857	20	9.98	2
1978	4,404.81	3,620	4,342	63	10.30	6
1979	7,011.71	5,706	6,844	168	10.64	16
1980	9,257.03	7,456	8,943	314	10.99	29
1981	12,981.04	10,341	12,403	578	11.36	51
1982	10,778.01	8,487	10,179	599	11.75	51
1983	10,838.83	8,430	10,111	728	12.14	60
1984	12,184.60	9,355	11,220	965	12.55	77
1985	17,559.46	13,300	15,952	1,607	12.97	124
1986	13,721.29	10,298	12,351	1,370	13.13	104
1987	11,695.15	8,645	10,369	1,326	13.58	98
1988	16,612.97	12,086	14,496	2,117	14.05	151
1989	45,370.25	32,621	39,125	6,245	14.26	438
1990	134,957.55	95,334	114,342	20,616	14.75	1,398
1991	172,319.99	120,090	144,034	28,286	15.00	1,886
1992	208,554.64	142,526	170,944	37,611	15.52	2,423
1993	349,788.74	235,338	282,261	67,528	15.81	4,271
1994	132,074.29	87,367	104,787	27,287	16.12	1,693
1995	145,508.85	94,523	113,370	32,139	16.45	1,954
1996	137,371.20	87,533	104,986	32,385	16.80	1,928
1997	88,307.81	55,122	66,113	22,195	17.16	1,293
1998	287,514.97	175,528	210,526	76,989	17.55	4,387
1999	56,029.53	33,405	40,065	15,965	17.95	889
2000	49,930.73	29,030	34,818	15,113	18.36	823
2001	58,557.25	33,284	39,920	18,637	18.60	1,002
2002	29,852.70	16,485	19,772	10,081	19.06	529
2003	62,627.37	33,681	40,397	22,230	19.34	1,149
2004	267,338.60	139,658	167,504	99,835	19.65	5,081
2005	190,769.76	96,606	115,868	74,902	19.98	3,749
2006	223,633.90	109,446	131,268	92,366	20.34	4,541
2007	62,545.09	29,621	35,527	27,018	20.56	1,314
2008	92,123.82	42,082	50,472	41,652	20.81	2,002
2009	76,812.36	33,713	40,435	36,377	21.09	1,725

METROPOLITAN EDISON COMPANY

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES - DUSK TO DAWN LIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 37-R0.5						
NET SALVAGE PERCENT.. 0						
2010	134,109.47	56,326	67,557	66,552	21.40	3,110
2011	119,402.77	47,952	57,513	61,890	21.60	2,865
2012	181,541.12	69,349	83,176	98,365	21.84	4,504
2013	67,402.82	24,434	29,306	38,097	21.98	1,733
2014	95,644.23	32,672	39,186	56,458	22.17	2,547
2015	80,019.86	25,622	30,731	49,289	22.29	2,211
2016	52,661.88	15,709	18,841	33,821	22.35	1,513
2017	41,428.62	11,409	13,684	27,745	22.36	1,241
2018	29,164.15	7,326	8,787	20,377	22.35	912
2019	75,023.12	17,015	20,407	54,616	22.15	2,466
2020	62,807.30	12,574	15,081	47,726	21.97	2,172
2021	40,521.79	6,986	8,379	32,143	21.61	1,487
2022	59,068.17	8,411	10,088	48,980	21.07	2,325
2023	38,097.20	4,191	5,026	33,071	20.23	1,635
	4,173,138.29	2,248,255	2,688,698	1,484,440		75,965

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.5 1.82

METROPOLITAN EDISON COMPANY

ACCOUNT 371.21 INSTALLATIONS ON CUSTOMERS' PREMISES - METER SOCKET DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-R2.5						
NET SALVAGE PERCENT.. 0						
1997	403,401.79	350,637	387,011	16,391	4.29	3,821
1998	8,805.95	7,556	8,340	466	4.55	102
	412,207.74	358,193	395,351	16,857		3,923

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.3 0.95

METROPOLITAN EDISON COMPANY

ACCOUNT 371.23 INSTALLATIONS ON CUSTOMERS' PREMISES - SURGE SUPPRESSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 20-S2.5						
NET SALVAGE PERCENT.. 0						
1997	255,519.19	238,859	255,519			
1998	21,188.73	19,638	21,189			
	276,707.92	258,497	276,708			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					0.0	0.00

METROPOLITAN EDISON COMPANY

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 28-R1						
NET SALVAGE PERCENT.. 0						
1943	19,365.26	19,365	19,365			
1951	544.86	545	545			
1952	2,573.54	2,574	2,574			
1953	2,742.08	2,742	2,742			
1954	5,766.34	5,766	5,766			
1955	1,110.99	1,111	1,111			
1956	1,772.37	1,772	1,772			
1957	159.08	159	159			
1958	5,219.85	5,220	5,220			
1959	952.14	952	952			
1960	8,779.47	8,779	8,779			
1961	11,280.37	11,280	11,280			
1962	3,678.46	3,678	3,678			
1963	8,108.56	8,109	8,109			
1964	15,292.30	15,292	15,292			
1965	49,366.28	49,366	49,366			
1966	8,007.00	8,007	8,007			
1967	18,164.07	18,164	18,164			
1968	30,908.38	30,908	30,908			
1969	47,312.41	47,312	47,312			
1970	22,421.14	22,399	17,985	4,436	0.06	4,436
1971	26,604.27	26,389	21,189	5,415	0.45	5,415
1972	24,109.61	23,734	19,057	5,053	0.85	5,053
1973	43,132.82	42,119	33,819	9,314	1.26	7,392
1974	11,882.70	11,567	9,288	2,595	1.41	1,840
1975	5,608.86	5,410	4,344	1,265	1.85	684
1976	6,884.65	6,611	5,308	1,577	2.05	769
1977	10,098.45	9,600	7,708	2,390	2.52	948
1978	6,033.35	5,703	4,579	1,454	2.75	529
1979	5,003.59	4,700	3,774	1,230	3.00	410
1980	2,171.34	2,025	1,626	545	3.28	166
1981	1,660.52	1,537	1,234	427	3.58	119
1982	3,138.16	2,880	2,312	826	3.90	212
1983	1,825.21	1,660	1,333	492	4.23	116
1984	1,146.21	1,037	833	313	4.37	72
1985	3,271.89	2,928	2,351	921	4.75	194
1986	2,470.90	2,186	1,755	716	5.14	139
1987	3,323.91	2,918	2,343	981	5.36	183
1988	3,013.42	2,610	2,096	917	5.79	158
1989	2,228.25	1,911	1,534	694	6.05	115
1990	6,801.93	5,747	4,615	2,187	6.52	335
1991	11,655.73	9,731	7,813	3,843	6.82	563
1992	18,315.54	15,094	12,120	6,196	7.15	867

METROPOLITAN EDISON COMPANY

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 28-R1						
NET SALVAGE PERCENT.. 0						
1993	52,854.73	42,944	34,482	18,373	7.50	2,450
1994	87,869.66	70,305	56,451	31,419	7.87	3,992
1995	34,459.87	27,116	21,773	12,687	8.26	1,536
1996	38,573.56	29,814	23,939	14,635	8.67	1,688
1997	67,916.42	51,684	41,499	26,417	8.95	2,952
1998	200,592.02	149,481	120,025	80,567	9.40	8,571
1999	527,914.63	386,117	310,031	217,884	9.73	22,393
2000	340,932.41	243,426	195,458	145,474	10.21	14,248
2001	461,195.41	322,007	258,554	202,641	10.59	19,135
2002	259,325.14	176,730	141,905	117,420	10.98	10,694
2003	333,895.40	221,640	177,965	155,930	11.40	13,678
2004	553,004.01	356,688	286,401	266,603	11.83	22,536
2005	430,816.24	269,346	216,270	214,546	12.29	17,457
2006	647,991.19	392,942	315,512	332,479	12.66	26,262
2007	270,292.45	158,013	126,876	143,416	13.15	10,906
2008	385,500.54	217,230	174,424	211,077	13.56	15,566
2009	416,285.04	225,293	180,898	235,387	13.99	16,825
2010	538,418.49	279,547	224,461	313,957	14.35	21,879
2011	886,152.88	439,443	352,849	533,304	14.74	36,181
2012	622,207.03	293,184	235,411	386,796	15.15	25,531
2013	791,848.09	352,372	282,936	508,912	15.59	32,643
2014	625,546.27	261,854	210,255	415,291	15.97	26,004
2015	656,912.94	257,247	206,556	450,357	16.31	27,612
2016	666,174.46	242,354	194,597	471,577	16.61	28,391
2017	837,162.21	280,366	225,119	612,043	16.88	36,258
2018	625,472.23	190,456	152,926	472,546	17.13	27,586
2019	734,631.61	200,114	160,681	573,951	17.37	33,043
2020	659,307.63	157,706	126,630	532,678	17.49	30,456
2021	473,453.63	96,727	77,667	395,787	17.53	22,578
2022	749,222.24	125,345	100,645	648,577	17.42	37,232
2023	1,080,401.24	137,427	110,347	970,054	17.15	56,563
2024	716,921.95	60,006	48,182	668,740	16.42	40,727
2025	512,643.07	17,430	13,995	498,648	14.21	35,091
	16,749,800.95	7,183,951	5,815,837	10,933,964		759,379

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.4 4.53

METROPOLITAN EDISON COMPANY

ACCOUNT 373.30 STREET LIGHTING AND SIGNAL SYSTEMS - LED

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S0						
NET SALVAGE PERCENT.. 0						
2015	993.04	507	368	625	10.08	62
2016	140,741.67	67,246	48,861	91,881	10.38	8,852
2017	570,102.39	252,441	183,423	386,679	10.69	36,172
2018	617,504.48	251,016	182,387	435,117	10.95	39,737
2019	333,538.84	122,275	88,845	244,694	11.23	21,789
2020	511,223.76	165,636	120,351	390,873	11.48	34,048
2021	394,108.20	109,404	79,493	314,615	11.71	26,867
2022	122,475.69	27,777	20,183	102,293	11.93	8,574
2023	720,402.59	123,333	89,613	630,790	12.10	52,131
2024	391,291.39	42,807	31,103	360,188	12.22	29,475
2025	278,856.74	10,987	7,983	270,874	12.21	22,185
	4,081,238.79	1,173,429	852,610	3,228,629		279,892

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.5 6.86

METROPOLITAN EDISON COMPANY

ACCOUNT 389.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2						
NET SALVAGE PERCENT.. 0						
1948	203.91	171	204			
1949	472.07	394	472			
1962	1,489.00	1,125	1,479	10	20.54	
1963	281.19	211	277	4	20.83	
1969	1.00	1	1			
1972	15,551.46	10,566	13,895	1,656	25.24	66
1990	54.56	28	37	18	34.43	1
1996	24.33	11	14	10	38.07	
	18,077.52	12,507	16,379	1,699		67

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.4 0.37

METROPOLITAN EDISON COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MISCELLANEOUS IMPROVEMENTS - MINOR						
SURVIVOR CURVE.. IOWA 40-R1.5						
NET SALVAGE PERCENT.. 0						
1947	908.91	906	867	42	0.24	42
1948	93.48	93	93			
1955	38,302.05	36,724	35,145	3,157	3.03	1,042
1956	13,238.10	12,697	12,151	1,087	2.96	367
1957	1,044.86	995	952	93	3.44	27
1958	117.41	112	107	10	3.42	3
1959	486.02	459	439	47	3.92	12
1960	369.27	348	333	36	3.94	9
1961	181.83	170	163	19	4.47	4
1962	2,544.49	2,375	2,273	272	4.53	60
1963	9,071.74	8,448	8,085	987	4.62	214
1964	693.84	640	612	81	5.17	16
1965	270.47	249	238	32	5.29	6
1966	93.40	86	82	11	5.44	2
1967	207,525.90	189,388	181,243	26,283	5.60	4,693
1968	269,772.42	243,551	233,076	36,696	6.19	5,928
1969	323,288.18	290,442	277,950	45,338	6.39	7,095
1970	1,761.82	1,574	1,506	256	6.61	39
1971	746.84	663	634	112	6.85	16
1972	223,181.08	197,024	188,550	34,631	7.10	4,878
1973	10,597.34	9,292	8,892	1,705	7.38	231
1974	2,868.94	2,497	2,390	479	7.67	62
1975	1,516.63	1,310	1,254	263	7.98	33
1976	4,046.44	3,465	3,316	730	8.30	88
1977	19,877.06	16,872	16,146	3,731	8.64	432
1978	74,638.04	62,756	60,057	14,581	8.99	1,622
1979	58,415.33	48,625	46,534	11,882	9.36	1,269
1980	82,821.20	68,584	65,634	17,187	9.45	1,819
1981	2,056.20	1,684	1,612	445	9.85	45
1982	12,726.26	10,297	9,854	2,872	10.26	280
1983	110,484.57	88,277	84,480	26,004	10.69	2,433
1984	64,251.73	50,926	48,736	15,516	10.86	1,429
1985	38,858.26	30,372	29,066	9,793	11.32	865
1986	122,493.78	94,345	90,287	32,206	11.78	2,734
1987	181,904.58	137,956	132,023	49,882	12.26	4,069
1988	1,155,249.79	866,437	829,173	326,077	12.50	26,086
1989	221,026.70	162,963	155,954	65,073	13.00	5,006
1990	2,908,087.81	2,116,506	2,025,478	882,610	13.28	66,462
1991	96,911.30	69,214	66,237	30,674	13.81	2,221
1992	89,091.78	62,382	59,699	29,393	14.34	2,050
1993	147,111.97	101,360	97,001	50,111	14.67	3,416
1994	497,745.17	335,530	321,099	176,646	15.23	11,599

METROPOLITAN EDISON COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MISCELLANEOUS IMPROVEMENTS - MINOR						
SURVIVOR CURVE.. IOWA 40-R1.5						
NET SALVAGE PERCENT.. 0						
1995	2,029,819.53	1,343,335	1,285,560	744,259	15.59	47,740
1996	578,287.53	375,309	359,167	219,120	15.95	13,738
1997	148,778.70	94,132	90,084	58,695	16.55	3,547
1998	164,826.70	101,995	97,608	67,218	16.94	3,968
2000	67,050.14	39,325	37,634	29,416	17.98	1,636
2001	67,794.88	38,697	37,033	30,762	18.42	1,670
2002	108,386.44	60,111	57,526	50,861	18.87	2,695
2003	64,675.93	34,783	33,287	31,389	19.34	1,623
2004	68,583.65	35,684	34,149	34,434	19.82	1,737
2005	69,352.21	34,829	33,331	36,021	20.32	1,773
2006	15,770.27	7,627	7,299	8,471	20.82	407
2007	141,494.35	65,710	62,884	78,610	21.34	3,684
2008	369,565.62	164,272	157,207	212,359	21.87	9,710
2009	426,782.88	181,681	173,867	252,916	22.26	11,362
2010	46,358.50	18,757	17,950	28,408	22.81	1,245
2011	2,046,607.26	786,307	752,489	1,294,118	23.24	55,685
2012	822,739.33	298,819	285,967	536,772	23.67	22,677
2013	863,073.05	294,481	281,816	581,257	24.13	24,089
2014	329,041.76	105,195	100,671	228,371	24.47	9,333
2015	1,303,882.18	387,514	370,848	933,035	24.83	37,577
2016	2,426,052.65	663,768	635,220	1,790,832	25.22	71,008
2017	1,340,568.63	333,802	319,446	1,021,123	25.63	39,841
2018	31,989.83	7,198	6,888	25,101	25.83	972
2019	549,844.53	109,749	105,029	444,816	26.07	17,062
2020	603,347.98	104,500	100,006	503,342	26.25	19,175
2021	162,569.80	23,768	22,746	139,824	26.27	5,323
2022	224,685.18	26,423	25,287	199,399	26.26	7,593
2023	8,961,500.78	788,612	754,695	8,206,806	25.91	316,743
2024	8,304,758.79	468,388	448,243	7,856,516	25.10	313,009
2025	7,425,214.58	161,870	154,908	7,270,306	22.49	323,268
	46,759,876.65	12,485,235	11,948,267	34,811,610		1,528,594
CORPORATE HEADQUARTERS - READING						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. 0						
1953	39.18	34	33	7	10.15	1
1954	1,031,528.51	899,802	861,103	170,425	10.47	16,277
1955	2,058.93	1,786	1,709	350	10.80	32

METROPOLITAN EDISON COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CORPORATE HEADQUARTERS - READING						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. 0						
1956	2,232.41	1,924	1,841	391	11.15	35
1957	2,865.98	2,474	2,368	498	10.87	46
1960	1,928.39	1,642	1,571	357	11.42	31
1961	5,340.49	4,513	4,319	1,022	11.83	86
1962	1,106.96	935	895	212	11.68	18
1963	17,727.92	14,959	14,316	3,412	11.57	295
1964	15,979.99	13,366	12,791	3,189	12.03	265
1965	5,450.90	4,551	4,355	1,096	11.96	92
1966	537,359.66	447,621	428,370	108,990	11.93	9,136
1967	1,010,782.95	833,694	797,838	212,945	12.43	17,132
1968	27,084.04	22,268	21,310	5,774	12.43	465
1969	32,497.04	26,622	25,477	7,020	12.47	563
1970	23,687.62	19,324	18,493	5,195	12.53	415
1971	41,589.31	33,771	32,319	9,271	12.62	735
1972	98,754.47	79,774	76,343	22,411	12.73	1,760
1973	268,341.03	215,532	206,262	62,079	12.86	4,827
1974	31,795.18	25,379	24,287	7,508	13.02	577
1975	34,069.76	27,011	25,849	8,220	13.20	623
1976	6,669.95	5,283	5,056	1,614	13.00	124
1977	34,732.05	27,289	26,115	8,617	13.23	651
1978	832,234.68	648,311	620,428	211,806	13.48	15,713
1979	105,213.74	81,709	78,195	27,019	13.38	2,019
1980	100,941.57	78,078	74,720	26,222	13.32	1,969
1981	10,406.17	7,965	7,622	2,784	13.64	204
1982	132,010.66	100,487	96,165	35,845	13.65	2,626
1983	100,104.36	75,729	72,472	27,632	13.68	2,020
1984	171,563.31	128,878	123,335	48,228	13.75	3,507
1985	242,486.03	180,701	172,929	69,557	13.85	5,022
1986	137,568.48	101,608	97,238	40,330	13.98	2,885
1987	5,424,155.60	3,988,924	3,817,367	1,606,788	13.85	116,014
1988	515,794.70	375,241	359,103	156,692	14.05	11,152
1989	1,340,846.29	969,030	927,354	413,493	14.01	29,514
1990	2,857,169.78	2,048,876	1,960,757	896,412	14.00	64,029
1991	13,013,861.83	9,203,403	8,807,581	4,206,281	14.28	294,557
1992	310,532.92	218,460	209,064	101,469	14.12	7,186
1993	4,640,317.13	3,227,341	3,088,539	1,551,778	14.23	109,050
1994	786,834.98	540,320	517,082	269,753	14.37	18,772
1995	611,750.11	416,112	398,216	213,534	14.34	14,891
1996	2,006,196.71	1,349,368	1,291,334	714,863	14.36	49,782
1997	628,121.42	417,073	399,135	228,986	14.42	15,880
1998	2,277,337.23	1,490,517	1,426,412	850,925	14.52	58,604

METROPOLITAN EDISON COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CORPORATE HEADQUARTERS - READING						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. 0						
1999	173,361.88	112,096	107,275	66,087	14.48	4,564
2000	547,208.04	348,845	333,842	213,366	14.50	14,715
2001	605,594.82	379,829	363,493	242,102	14.56	16,628
2002	27,240.08	16,772	16,051	11,189	14.67	763
2003	180,493.61	109,235	104,537	75,957	14.68	5,174
2004	2,145,134.17	1,277,642	1,222,693	922,441	14.60	63,181
2005	792,874.48	461,612	441,759	351,116	14.71	23,869
2006	869,287.71	494,972	473,684	395,604	14.75	26,821
2007	1,017,587.42	566,593	542,225	475,363	14.72	32,294
2008	549,012.02	297,839	285,029	263,983	14.76	17,885
2009	791,131.46	417,717	399,752	391,380	14.75	26,534
2010	326,977.60	167,249	160,056	166,922	14.80	11,279
2011	600,627.98	296,950	284,179	316,449	14.83	21,338
2012	66,486.51	31,687	30,324	36,162	14.83	2,438
2013	1,497,926.06	685,301	655,827	842,099	14.82	56,822
2014	204,568.87	89,151	85,317	119,252	14.89	8,009
2015	522,289.59	216,071	206,778	315,511	14.88	21,204
2017	199,118.90	72,280	69,171	129,948	14.92	8,710
2018	2,135,341.82	714,272	683,552	1,451,789	14.92	97,305
2019	5,808,882.35	1,763,577	1,687,729	4,121,154	14.91	276,402
2020	1,314,933.20	354,374	339,133	975,800	14.91	65,446
2023	1,191,881.00	172,227	164,820	1,027,061	14.80	69,396
2024	2,157,975.09	199,828	191,234	1,966,741	14.71	133,701
2025	914,545.83	30,729	29,407	885,138	14.40	61,468
	64,119,550.91	37,634,533	36,015,937	28,103,614		1,945,528
LEBANON SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2046						
NET SALVAGE PERCENT.. 0						
1965	1,613,628.49	1,308,169	1,251,907	361,722	14.13	25,600
1966	1,086.00	872	834	252	14.58	17
1967	5,266.00	4,220	4,039	1,227	14.50	85
1968	16,824.33	13,350	12,776	4,048	14.96	271
1969	9,156.37	7,243	6,931	2,225	14.93	149
1970	2,701.36	2,114	2,023	678	15.42	44
1971	1,790.37	1,395	1,335	455	15.43	29
1972	613.05	476	456	158	15.46	10

METROPOLITAN EDISON COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LEBANON SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2046						
NET SALVAGE PERCENT.. 0						
1973	21,727.16	16,769	16,048	5,679	15.52	366
1974	29,453.35	22,449	21,484	7,970	16.07	496
1975	2,885.14	2,185	2,091	794	16.17	49
1976	1,942.15	1,461	1,398	544	16.29	33
1977	5,913.77	4,417	4,227	1,687	16.44	103
1978	1,255.08	930	890	365	16.60	22
1979	9,822.61	7,217	6,907	2,916	16.79	174
1981	2,533.75	1,838	1,759	775	16.85	46
1982	13,778.95	9,891	9,466	4,313	17.10	252
1983	14,691.78	10,490	10,039	4,653	17.02	273
1984	185,132.47	130,611	124,994	60,139	17.32	3,472
1985	37,923.28	26,569	25,426	12,497	17.31	722
1986	29,102.55	20,232	19,362	9,741	17.32	562
1987	107,759.54	73,848	70,672	37,088	17.68	2,098
1988	48,864.79	33,169	31,742	17,122	17.75	965
1989	227,456.59	152,760	146,190	81,267	17.85	4,553
1990	3,953.73	2,624	2,511	1,443	17.98	80
1991	112,385.38	74,062	70,877	41,509	17.85	2,325
1992	94,927.34	61,693	59,040	35,888	18.05	1,988
1993	163,044.70	104,919	100,407	62,638	18.01	3,478
1996	9,927.54	6,121	5,858	4,070	18.34	222
1997	16,692.33	10,132	9,696	6,996	18.45	379
1998	5,309.49	3,169	3,033	2,277	18.58	123
1999	16,784.53	9,874	9,449	7,335	18.55	395
2000	7,515.57	4,350	4,163	3,353	18.56	181
2001	188,918.48	107,381	102,763	86,156	18.60	4,632
2002	7,503.07	4,179	3,999	3,504	18.69	187
2004	61,736.89	32,918	31,502	30,235	18.82	1,607
2005	488,227.16	254,220	243,286	244,941	18.87	12,980
2007	38,751.59	19,143	18,320	20,432	18.95	1,078
2008	282,377.44	135,400	129,577	152,801	19.00	8,042
2009	4,867.16	2,256	2,159	2,708	19.09	142
2010	57,890.15	25,935	24,820	33,071	19.10	1,731
2011	40,304.00	17,355	16,609	23,695	19.17	1,236
2012	760,755.56	314,268	300,752	460,004	19.18	23,984
2013	36,547.12	14,392	13,773	22,774	19.24	1,184
2014	13,430.39	5,020	4,804	8,626	19.27	448
2015	261,967.83	92,422	88,447	173,521	19.26	9,009

METROPOLITAN EDISON COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LEBANON SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2046						
NET SALVAGE PERCENT.. 0						
2016	1,350,147.84	446,359	427,162	922,986	19.24	47,972
2019	189,357.11	47,756	45,702	143,655	19.27	7,455
2024	759,335.95	55,735	53,338	705,998	18.95	37,256
	7,363,967.28	3,704,358	3,545,040	3,818,927		208,505
EASTON SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2033						
NET SALVAGE PERCENT.. 0						
1963	1,055,336.20	956,346	915,215	140,121	6.47	21,657
1965	1,102.49	994	951	151	6.62	23
1966	1,422.71	1,278	1,223	200	6.73	30
1967	676.97	606	580	97	6.86	14
1968	426.23	380	364	63	7.02	9
1969	2,309.49	2,062	1,973	336	6.79	49
1970	70,105.19	62,253	59,576	10,530	7.00	1,504
1971	4,666.68	4,146	3,968	699	6.85	102
1972	11,043.41	9,749	9,330	1,714	7.10	241
1973	4,807.99	4,241	4,059	749	7.02	107
1974	16,959.07	14,934	14,292	2,667	6.98	382
1976	9,584.67	8,398	8,037	1,548	6.99	221
1977	680.52	594	568	112	7.06	16
1978	665.67	579	554	112	7.15	16
1979	5,213.15	4,533	4,338	875	6.97	126
1981	6,987.06	6,032	5,773	1,214	7.05	172
1982	8,100.93	6,977	6,677	1,424	7.01	203
1983	44,757.51	38,232	36,588	8,170	7.25	1,127
1984	65,850.71	56,296	53,875	11,976	7.04	1,701
1985	25,456.71	21,651	20,720	4,737	7.12	665
1986	33,095.04	27,975	26,772	6,323	7.23	875
1987	226,968.60	191,380	183,149	43,820	7.16	6,120
1988	126,350.91	106,135	101,570	24,781	7.14	3,471
1989	688,768.21	575,672	550,913	137,855	7.17	19,227
1990	47,494.17	39,453	37,756	9,738	7.24	1,345
1991	78,788.93	65,237	62,431	16,358	7.17	2,281
1992	324,351.26	266,228	254,778	69,573	7.31	9,518
1993	9,998.27	8,189	7,837	2,161	7.18	301
1994	312,252.00	253,767	242,853	69,399	7.26	9,559

METROPOLITAN EDISON COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
EASTON SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2033						
NET SALVAGE PERCENT.. 0						
1995	18,834.86	15,222	14,567	4,268	7.24	590
1996	105,787.06	84,884	81,233	24,554	7.26	3,382
1997	463.19	368	352	111	7.34	15
1998	63,245.28	49,913	47,766	15,479	7.34	2,109
1999	17,290.42	13,563	12,980	4,311	7.28	592
2000	241,254.04	187,647	179,577	61,677	7.29	8,460
2001	66,195.31	50,924	48,734	17,461	7.35	2,376
2002	45,714.28	34,807	33,310	12,404	7.36	1,685
2003	71,679.90	54,032	51,708	19,972	7.35	2,717
2004	12,381.64	9,237	8,840	3,542	7.32	484
2005	116,542.97	85,776	82,087	34,456	7.35	4,688
2007	65,134.79	46,637	44,631	20,504	7.34	2,793
2008	15,322.12	10,779	10,315	5,007	7.38	678
2010	24,677.13	16,716	15,997	8,680	7.38	1,176
2011	244,703.37	162,140	155,167	89,537	7.38	12,132
2012	39,621.14	25,619	24,517	15,104	7.38	2,047
2013	16,875.36	10,611	10,155	6,721	7.38	911
2014	119,697.77	72,824	69,692	50,006	7.40	6,758
2015	293,604.18	172,346	164,934	128,670	7.39	17,411
2016	126,584.08	71,191	68,129	58,455	7.39	7,910
2017	103,450.26	55,305	52,926	50,524	7.40	6,828
2019	916,678.50	429,006	410,555	506,123	7.39	68,488
2020	611,661.55	260,690	249,478	362,183	7.40	48,944
2022	50,285.47	16,157	15,462	34,823	7.39	4,712
2023	2,825.77	715	684	2,142	7.38	290
2024	616,857.73	104,372	99,883	516,975	7.37	70,146
	7,191,588.92	4,775,798	4,570,399	2,621,190		359,384
YORK SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. 0						
1904	2,531.49	2,531	2,531			
1908	284.06	284	284			
1917	394.37	385	368	26	2.61	10
1919	1,258.52	1,220	1,168	91	3.38	27
1921	10,550.89	10,144	9,708	843	4.20	201
1922	3,671.35	3,534	3,382	289	4.02	72

METROPOLITAN EDISON COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
YORK SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. 0						
1923	53.16	51	49	4	3.88	1
1925	3,071.71	2,933	2,807	265	4.76	56
1926	95.54	91	87	8	4.67	2
1927	1,968.44	1,881	1,800	168	4.60	37
1928	234.60	222	212	22	5.59	4
1929	13.40	13	13			
1930	372.79	352	337	36	5.52	7
1936	136.29	128	122	14	5.73	2
1937	327.41	307	294	34	5.84	6
1939	280.43	262	251	30	6.09	5
1941	32.16	30	29	3	6.41	
1943	391.08	365	349	42	6.00	7
1944	621.98	578	553	69	6.22	11
1945	404.93	375	359	46	6.45	7
1947	172.07	158	151	21	6.97	3
1949	528.61	485	464	64	6.83	9
1951	7,127.04	6,531	6,250	877	6.80	129
1953	16,557.14	15,125	14,474	2,083	6.87	303
1954	3,988.61	3,622	3,466	522	7.24	72
1955	1,081.05	983	941	140	7.02	20
1956	2,536.88	2,310	2,211	326	6.84	48
1957	1,024.14	926	886	138	7.26	19
1959	2,606.80	2,358	2,257	350	7.03	50
1960	1,700.35	1,526	1,460	240	7.49	32
1961	1,432.91	1,285	1,230	203	7.44	27
1962	632.74	567	543	90	7.42	12
1963	73,189.73	65,417	62,602	10,587	7.43	1,425
1964	5,060.83	4,513	4,319	742	7.46	99
1965	3,000.16	2,668	2,553	447	7.52	59
1966	8,371.63	7,422	7,103	1,269	7.61	167
1967	395.16	349	334	61	7.72	8
1968	22,268.54	19,719	18,871	3,398	7.44	457
1969	11,153.29	9,831	9,408	1,745	7.60	230
1970	858.18	753	721	138	7.79	18
1971	1,182.88	1,038	993	190	7.61	25
1972	7,999.01	6,975	6,675	1,324	7.85	169
1973	92,382.38	80,511	77,047	15,335	7.74	1,981
1974	1,440.90	1,254	1,200	241	7.67	31
1976	408.03	351	336	72	7.97	9
1977	3,341.48	2,868	2,745	597	8.00	75
1978	4,653.66	3,979	3,808	846	8.06	105

METROPOLITAN EDISON COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
YORK SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. 0						
1979	1,223.39	1,047	1,002	221	7.85	28
1980	4,356.29	3,706	3,547	810	7.98	102
1981	4,488.51	3,815	3,651	838	7.85	107
1983	1,396.35	1,175	1,124	272	8.01	34
1984	2,948.76	2,472	2,366	583	8.00	73
1985	11,372.78	9,488	9,080	2,293	8.04	285
1986	70,074.66	58,127	55,626	14,449	8.12	1,779
1987	435,714.65	360,685	345,167	90,548	8.01	11,304
1988	53,236.36	43,718	41,837	11,399	8.16	1,397
1989	107,322.33	87,747	83,972	23,351	8.14	2,869
1990	6,096.69	4,957	4,744	1,353	8.17	166
1991	323,269.03	260,975	249,747	73,522	8.24	8,923
1992	56,540.25	45,458	43,502	13,038	8.17	1,596
1993	14,584.08	11,660	11,158	3,426	8.15	420
1994	3,443,240.41	2,733,244	2,615,648	827,592	8.18	101,173
1995	747,843.05	588,478	563,159	184,684	8.26	22,359
1996	50,299.08	39,324	37,632	12,667	8.23	1,539
1997	4,431.09	3,435	3,287	1,144	8.26	138
1998	58,625.21	45,141	43,199	15,426	8.21	1,879
2000	23,335.00	17,613	16,855	6,480	8.28	783
2001	96,237.12	71,908	68,814	27,423	8.29	3,308
2002	212,736.21	157,467	150,692	62,044	8.25	7,520
2003	20,493.47	14,985	14,340	6,153	8.27	744
2004	134,372.20	97,070	92,894	41,479	8.26	5,022
2005	70,024.55	49,815	47,672	22,353	8.32	2,687
2007	32,408.76	22,362	21,400	11,009	8.31	1,325
2011	193,548.97	122,923	117,634	75,915	8.33	9,113
2012	51,049.92	31,564	30,206	20,844	8.33	2,502
2013	67,865.90	40,720	38,968	28,898	8.33	3,469
2014	166,750.34	96,648	92,490	74,261	8.34	8,904
2015	1,138.56	634	607	532	8.37	64
2016	1,833,215.70	975,271	933,311	899,905	8.36	107,644
2017	155,029.67	78,135	74,773	80,256	8.36	9,600
2018	456,651.69	215,768	206,485	250,167	8.37	29,889
2019	252,234.06	110,327	105,580	146,654	8.36	17,542
2020	1,451,548.19	575,684	550,916	900,633	8.37	107,603
2021	212,308.18	74,329	71,131	141,177	8.35	16,907

METROPOLITAN EDISON COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
YORK SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. 0						
2022	326,756.84	96,524	92,371	234,386	8.35	28,070
2023	481,312.00	110,942	106,169	375,143	8.35	44,927
2024	759,356.58	116,030	111,038	648,319	8.31	78,017
	12,697,225.68	7,650,581	7,321,543	5,375,683		647,848
	138,132,209.44	66,250,505	63,401,186	74,731,024		4,689,859
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					15.9	3.40

METROPOLITAN EDISON COMPANY

ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MISCELLANEOUS IMPROVEMENTS - MINOR						
SURVIVOR CURVE.. IOWA 40-R1.5						
NET SALVAGE PERCENT.. 0						
1947	711.75	710	712			
1955	10,983.47	10,531	10,983			
1956	3,918.11	3,758	3,918			
1961	356.25	333	356			
1962	2,961.29	2,764	2,953	8	4.53	2
1963	1,797.87	1,674	1,789	9	4.62	2
1964	2,423.73	2,236	2,389	35	5.17	7
1967	142,529.30	130,072	138,972	3,557	5.60	635
1968	104,670.47	94,497	100,963	3,707	6.19	599
1969	145,636.14	130,840	139,793	5,843	6.39	914
1970	673.28	602	643	30	6.61	5
1971	39,341.72	34,951	37,343	1,999	6.85	292
1972	51,255.93	45,249	48,345	2,911	7.10	410
1973	11,823.10	10,366	11,075	748	7.38	101
1974	10,589.15	9,217	9,848	741	7.67	97
1975	9,499.46	8,204	8,765	734	7.98	92
1978	5,077.29	4,269	4,561	516	8.99	57
1979	8,372.36	6,969	7,446	926	9.36	99
1980	2,703.78	2,239	2,392	312	9.45	33
1981	29,553.22	24,198	25,854	3,699	9.85	376
1982	1,981.35	1,603	1,713	269	10.26	26
1984	1,823.41	1,445	1,544	280	10.86	26
1985	74,657.32	58,352	62,345	12,313	11.32	1,088
1986	66,862.88	51,498	55,022	11,841	11.78	1,005
1987	92,870.33	70,433	75,252	17,618	12.26	1,437
1988	353,100.77	264,826	282,947	70,154	12.50	5,612
1989	63,040.95	46,480	49,660	13,380	13.00	1,029
1990	1,242,860.15	904,554	966,449	276,411	13.28	20,814
1991	439,573.50	313,943	335,425	104,149	13.81	7,542
1992	188,111.35	131,716	140,729	47,383	14.34	3,304
1993	349,504.06	240,808	257,286	92,218	14.67	6,286
1994	67,364.10	45,410	48,517	18,847	15.23	1,237
1996	1,595.00	1,035	1,106	489	15.95	31
1998	41,248.50	25,525	27,272	13,977	16.94	825
2000	25,839.63	15,155	16,192	9,648	17.98	537
2001	147,392.10	84,131	89,888	57,504	18.42	3,122
2003	15,981.29	8,595	9,183	6,798	19.34	351
2008	61,192.10	27,200	29,061	32,131	21.87	1,469
2009	46,742.43	19,898	21,260	25,483	22.26	1,145
2010	24,777.70	10,025	10,711	14,067	22.81	617
2011	47,246.36	18,152	19,394	27,852	23.24	1,198
2012	85,058.86	30,893	33,007	52,052	23.67	2,199

METROPOLITAN EDISON COMPANY

ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MISCELLANEOUS IMPROVEMENTS - MINOR						
SURVIVOR CURVE.. IOWA 40-R1.5						
NET SALVAGE PERCENT.. 0						
2015	10,904.19	3,241	3,463	7,441	24.83	300
2024	24,985.99	1,409	1,505	23,481	25.10	935
2025	22,337.93	487	520	21,818	22.49	970
	4,081,929.92	2,900,493	3,098,551	983,379		66,826
CORPORATE HEADQUARTERS - READING						
INTERIM SURVIVOR CURVE.. IOWA 65-R4						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. 0						
1954	177,082.74	162,066	173,133	3,950	6.62	597
1955	3,327.41	3,026	3,233	95	7.02	14
1959	547.87	488	521	27	8.13	3
1962	279.20	245	262	17	8.96	2
1963	1,669.96	1,461	1,561	109	8.93	12
1964	32,185.64	27,911	29,817	2,369	9.42	251
1965	48,583.72	41,738	44,588	3,996	9.92	403
1966	100,064.23	85,735	91,589	8,475	9.94	853
1967	47,315.33	40,133	42,873	4,442	10.47	424
1968	13,670.66	11,477	12,261	1,410	10.99	128
1969	7,763.81	6,492	6,935	829	11.07	75
1970	99,400.97	82,205	87,818	11,583	11.61	998
1971	8,592.14	7,071	7,554	1,038	11.72	89
1972	26,093.43	21,360	22,819	3,275	11.86	276
1973	70,703.58	57,539	61,468	9,236	12.01	769
1974	8,862.56	7,120	7,606	1,256	12.60	100
1975	726.19	579	619	108	12.79	8
1976	1,746.06	1,383	1,477	269	13.00	21
1978	105,246.06	82,492	88,125	17,121	13.10	1,307
1979	3,255.16	2,528	2,701	555	13.38	41
1981	498.52	382	408	90	13.64	7
1982	3,127.40	2,381	2,544	584	13.65	43
1983	14,035.63	10,558	11,279	2,757	14.00	197
1984	61,297.32	45,789	48,916	12,382	14.06	881
1985	3,029.57	2,246	2,399	630	14.14	45
1986	14,277.82	10,490	11,206	3,072	14.26	215
1987	589,990.67	429,277	458,590	131,401	14.41	9,119
1988	87,244.52	63,148	67,460	19,784	14.31	1,383
1989	136,690.25	97,788	104,465	32,225	14.52	2,219
1990	164,469.24	116,773	124,747	39,722	14.50	2,739

METROPOLITAN EDISON COMPANY

ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CORPORATE HEADQUARTERS - READING						
INTERIM SURVIVOR CURVE.. IOWA 65-R4						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. 0						
1991	779,610.20	546,039	583,325	196,285	14.76	13,298
1992	80,742.60	55,987	59,810	20,933	14.81	1,413
1993	439,493.46	301,405	321,986	117,507	14.89	7,892
1994	163,498.89	111,245	118,841	44,658	14.80	3,017
1995	2,331.83	1,565	1,672	660	14.95	44
1996	83,390.90	55,355	59,135	24,256	14.94	1,624
1997	94,998.54	62,272	66,524	28,474	14.98	1,901
2000	75,728.65	47,505	50,749	24,980	15.15	1,649
2001	3,415.46	2,109	2,253	1,162	15.18	77
2003	189,303.80	112,863	120,570	68,734	15.24	4,510
2011	124,238.52	60,169	64,278	59,961	15.44	3,883
2018	1,189,911.80	388,149	414,654	775,258	15.49	50,049
2024	6,498.88	575	614	5,885	15.48	380
2025	2,751.85	86	92	2,660	15.47	172
	5,067,693.04	3,167,205	3,383,476	1,684,217		113,128
LEBANON SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-R4						
PROBABLE RETIREMENT YEAR.. 6-2046						
NET SALVAGE PERCENT.. 0						
1965	404,934.30	342,979	366,399	38,535	10.93	3,526
1966	492.94	416	444	49	10.92	4
1967	2,047.05	1,713	1,830	217	11.43	19
1968	3,562.60	2,950	3,151	411	11.94	34
1969	479.75	393	420	60	12.47	5
1970	2,313.48	1,875	2,003	310	12.99	24
1971	320.58	257	275	46	13.52	3
1973	63,924.21	50,340	53,777	10,147	14.17	716
1977	829.99	628	671	159	15.60	10
1978	4,392.70	3,297	3,522	871	15.79	55
1983	505.12	359	384	122	17.38	7
1984	5,719.82	4,035	4,311	1,409	17.32	81
1985	16,012.52	11,154	11,916	4,097	17.64	232
1986	40,697.30	27,971	29,881	10,816	17.97	602
1987	81,777.32	55,723	59,528	22,249	18.00	1,236
1988	90,940.59	61,039	65,207	25,734	18.37	1,401
1989	36,331.52	24,135	25,783	10,548	18.45	572
1990	145,564.75	95,607	102,135	43,429	18.55	2,341

METROPOLITAN EDISON COMPANY

ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LEBANON SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-R4						
PROBABLE RETIREMENT YEAR.. 6-2046						
NET SALVAGE PERCENT.. 0						
1992	2,813.33	1,800	1,923	890	18.86	47
2001	47,311.07	26,196	27,985	19,326	19.75	979
2009	44,534.92	19,987	21,352	23,183	20.26	1,144
2024	2,285.99	156	167	2,119	20.43	104
	997,791.85	733,010	783,063	214,729		13,142
EASTON SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-R4						
PROBABLE RETIREMENT YEAR.. 6-2033						
NET SALVAGE PERCENT.. 0						
1963	158,139.18	144,302	154,156	3,984	5.99	665
1964	3,369.89	3,067	3,276	93	6.07	15
1965	3,607.85	3,274	3,498	110	6.17	18
1968	30,185.95	27,077	28,926	1,260	6.60	191
1969	14,893.21	13,295	14,203	690	6.79	102
1973	8,796.10	7,758	8,288	508	7.02	72
1974	2,154.37	1,897	2,027	128	6.98	18
1978	16,712.14	14,526	15,518	1,194	7.15	167
1983	4,862.83	4,154	4,438	425	7.25	59
1984	32.73	28	30	3	7.28	
1985	4,447.57	3,764	4,021	427	7.35	58
1987	131,506.50	110,373	117,910	13,597	7.37	1,845
1988	123,896.68	103,602	110,676	13,220	7.35	1,799
1991	2,863.73	2,361	2,522	342	7.34	47
1993	47,311.86	38,597	41,233	6,079	7.34	828
1994	65,850.35	53,312	56,952	8,898	7.41	1,201
2000	137,500.95	106,591	113,869	23,631	7.39	3,198
2002	46,444.69	35,252	37,659	8,786	7.46	1,178
2004	74,531.84	55,288	59,063	15,469	7.48	2,068
2007	289,740.00	206,353	220,444	69,296	7.48	9,264
2008	109,331.05	76,532	81,758	27,573	7.50	3,676
2009	53,319.78	36,684	39,189	14,131	7.48	1,889
2024	1,856.99	309	330	1,527	7.50	204
	1,331,356.24	1,048,396	1,119,985	211,371		28,562

METROPOLITAN EDISON COMPANY

ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
YORK SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-R4						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. 0						
1926	1,270.92	1,271	1,271			
1929	2,599.83	2,584	2,600			
1931	60.85	60	61			
1941	41.45	40	41			
1943	7,922.98	7,582	7,923			
1946	279.13	266	279			
1947	26.06	25	26			
1952	262.85	245	262	1	5.24	
1953	74,396.48	69,576	74,348	48	5.02	10
1954	3,894.01	3,619	3,867	27	5.42	5
1956	20,563.20	19,009	20,313	250	5.68	44
1957	3,715.44	3,436	3,672	44	5.57	8
1958	3,841.49	3,526	3,768	74	6.03	12
1959	3,518.21	3,229	3,450	68	5.96	11
1960	2,930.19	2,687	2,871	59	5.93	10
1961	178.71	163	174	5	6.43	1
1962	1,036.62	941	1,006	31	6.43	5
1963	4,065.79	3,684	3,937	129	6.47	20
1964	4,258.67	3,850	4,114	145	6.53	22
1965	15,722.92	14,078	15,044	679	7.07	96
1966	15,457.96	13,796	14,742	716	7.17	100
1967	679.75	604	645	34	7.29	5
1969	1,956.84	1,736	1,855	102	7.20	14
1970	10,839.13	9,564	10,220	619	7.40	84
1972	1,590.40	1,395	1,491	100	7.48	13
1973	4,874.81	4,248	4,539	335	7.74	43
1974	53,879.71	46,897	50,114	3,766	7.67	491
1975	4,661.10	4,049	4,327	334	7.64	44
1976	26,056.08	22,442	23,981	2,075	7.97	260
1979	9,104.14	7,790	8,324	780	7.85	99
1983	6,823.84	5,742	6,136	688	8.01	86
1984	4,661.60	3,889	4,156	506	8.25	61
1985	27,595.30	22,910	24,481	3,114	8.28	376
1986	5,266.28	4,368	4,668	599	8.12	74
1987	176,328.20	145,277	155,242	21,087	8.23	2,562
1988	27,738.09	22,779	24,341	3,397	8.16	416
1990	173,138.50	140,138	149,750	23,388	8.36	2,798
1991	125,509.65	101,324	108,274	17,236	8.24	2,092
1992	34,825.52	27,881	29,793	5,032	8.34	603
1993	221,531.45	176,383	188,481	33,050	8.32	3,972
1994	462,408.80	365,580	390,655	71,754	8.34	8,604

METROPOLITAN EDISON COMPANY

ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
YORK SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-R4						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. 0						
1995	21,385.79	16,762	17,912	3,474	8.41	413
1997	5,856.68	4,524	4,834	1,022	8.40	122
2003	32,681.92	23,753	25,382	7,300	8.46	863
2004	89,785.54	64,475	68,897	20,888	8.44	2,475
2008	18,002.36	12,130	12,962	5,040	8.47	595
2009	67,914.59	44,824	47,898	20,016	8.50	2,355
2024	2,285.99	343	367	1,919	8.50	226
	1,783,425.82	1,435,474	1,533,495	249,931		30,090
	13,262,196.87	9,284,578	9,918,570	3,343,627		251,748
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					13.3	1.90

METROPOLITAN EDISON COMPANY

ACCOUNT 391.00 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2006	66,473.43	64,812	65,067	1,406	0.50	1,406
2007	23,844.87	22,057	22,144	1,701	1.50	1,134
2008	92,991.08	81,367	81,687	11,304	2.50	4,522
2009	257,424.55	212,375	213,211	44,214	3.50	12,633
2011	10,494.77	7,609	7,639	2,856	5.50	519
2012	4,418.77	2,983	2,995	1,424	6.50	219
2013	127,059.83	79,412	79,724	47,336	7.50	6,311
2014	11,225.93	6,455	6,480	4,746	8.50	558
2016	31,026.12	14,737	14,795	16,231	10.50	1,546
2019	284,272.38	92,389	92,753	191,519	13.50	14,187
2020	86,437.47	23,770	23,863	62,574	14.50	4,315
2021	24,636.55	5,543	5,565	19,072	15.50	1,230
2022	152,459.37	26,680	26,785	125,674	16.50	7,617
2023	6,325.30	791	794	5,531	17.50	316
	1,179,090.42	640,980	643,502	535,588		56,513

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.5 4.79

METROPOLITAN EDISON COMPANY

ACCOUNT 391.30 OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2021	111,812.33	100,631	103,534	8,278	0.50	8,278
2022	518,210.97	362,748	373,214	144,997	1.50	96,665
2023	827,313.81	413,657	425,591	401,723	2.50	160,689
	1,457,337.11	877,036	902,339	554,998		265,632

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.1 18.23

METROPOLITAN EDISON COMPANY

ACCOUNT 391.50 OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2021	88,194.98	79,375	76,709	11,486	0.50	11,486
2022	339,885.01	237,920	229,929	109,956	1.50	73,304
2023	395,390.54	197,695	191,055	204,336	2.50	81,734
2024	1,796,859.22	539,058	520,952	1,275,907	3.50	364,545
2025	1,921,343.51	192,134	185,681	1,735,663	4.50	385,703
	4,541,673.26	1,246,182	1,204,326	3,337,347		916,772

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.6 20.19

METROPOLITAN EDISON COMPANY

ACCOUNT 392.30 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 12-R4						
NET SALVAGE PERCENT.. 0						
2009	21,834.89	21,544	21,835			
2010	62,790.62	60,832	62,791			
2013	91,357.83	81,994	84,668	6,690	1.43	4,678
2016	29.05	22	23	6	3.06	2
2018	330,479.48	207,211	213,970	116,509	4.46	26,123
2019	1,315,760.36	727,879	751,620	564,140	5.25	107,455
2020	1,574,896.72	747,446	771,826	803,071	6.09	131,867
2021	1,138,995.04	446,942	461,520	677,475	6.97	97,199
2022	161,117.77	49,511	51,126	109,992	7.89	13,941
2023	166,632.15	36,742	37,940	128,692	8.84	14,558
2025	486,002.72	21,579	22,283	463,720	10.77	43,057
	5,349,896.63	2,401,702	2,479,602	2,870,295		438,880

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.5 8.20

METROPOLITAN EDISON COMPANY

ACCOUNT 392.40 TRANSPORTATION EQUIPMENT - POLE TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 34-S1.5						
NET SALVAGE PERCENT.. 0						
1951	824.67	825	825			
1968	2,959.90	2,825	2,960			
1970	4,571.49	4,338	4,571			
1971	2,033.37	1,917	2,033			
1972	4,900.93	4,588	4,901			
1976	331.96	304	332			
1979	4,105.05	3,684	4,105			
1982	4,154.88	3,651	4,155			
1983	17,322.74	15,092	17,323			
1984	12,435.31	10,734	12,435			
1987	22,735.64	19,082	22,440	296	7.37	40
1988	3,822.60	3,168	3,726	97	7.75	13
1990	54,393.77	44,026	51,774	2,620	8.36	313
1992	84,341.10	66,680	78,415	5,926	8.87	668
1993	20,106.77	15,683	18,443	1,664	9.17	181
1994	60,215.32	46,089	54,201	6,014	9.65	623
1997	217,140.77	157,818	185,593	31,548	10.71	2,946
1998	49,506.42	35,397	41,627	7,879	10.96	719
1999	90,979.36	63,649	74,851	16,128	11.38	1,417
2000	4,921.62	3,363	3,955	967	11.81	82
	661,803.67	502,913	588,665	73,139		7,002

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.4 1.06

METROPOLITAN EDISON COMPANY

ACCOUNT 392.50 TRANSPORTATION EQUIPMENT - VAN TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-S2.5						
NET SALVAGE PERCENT.. 0						
1994	1,341.01	1,212	1,341			
1997	85,895.98	75,159	84,745	1,151	4.07	283
	87,236.99	76,371	86,086	1,151		283
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					4.1	0.32

METROPOLITAN EDISON COMPANY

ACCOUNT 393.00 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
2001	25,349.43	24,842	24,951	398	0.50	398
2021	12,762.35	2,297	2,307	10,455	20.50	510
	38,111.78	27,139	27,258	10,854		908

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.0 2.38

METROPOLITAN EDISON COMPANY

ACCOUNT 394.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
2001	372,384.43	364,937	365,256	7,128	0.50	7,128
2002	190,994.67	179,535	179,692	11,303	1.50	7,535
2003	145,755.94	131,180	131,295	14,461	2.50	5,784
2005	3,272.69	2,684	2,686	587	4.50	130
2006	252,398.85	196,871	197,043	55,356	5.50	10,065
2007	75,890.12	56,159	56,208	19,682	6.50	3,028
2008	895,684.81	626,979	627,528	268,157	7.50	35,754
2009	163,972.56	108,222	108,317	55,656	8.50	6,548
2010	353,476.34	219,155	219,347	134,129	9.50	14,119
2011	556,495.01	322,767	323,049	233,446	10.50	22,233
2014	1,581,541.48	727,509	728,145	853,396	13.50	63,215
2015	76,194.05	32,002	32,030	44,164	14.50	3,046
2016	347,403.96	132,014	132,130	215,274	15.50	13,889
2017	783,732.50	266,469	266,702	517,030	16.50	31,335
2018	556,524.37	166,957	167,103	389,421	17.50	22,253
2019	493,001.14	128,180	128,292	364,709	18.50	19,714
2020	800,483.23	176,106	176,260	624,223	19.50	32,011
2021	1,636,328.97	294,539	294,797	1,341,532	20.50	65,441
2022	226,531.63	31,714	31,742	194,790	21.50	9,060
2023	1,647,068.16	164,707	164,851	1,482,217	22.50	65,876
2024	1,643,840.00	98,630	98,716	1,545,124	23.50	65,750
2025	902,591.94	18,052	18,068	884,524	24.50	36,103
	13,705,566.85	4,445,368	4,449,257	9,256,310		540,017

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.1 3.94

METROPOLITAN EDISON COMPANY

ACCOUNT 395.00 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2008	85,692.52	74,981	85,693			
2014	5.86	3	5			
	85,698.38	74,984	85,698			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					0.0	0.00

METROPOLITAN EDISON COMPANY

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 33-R0.5						
NET SALVAGE PERCENT.. 0						
1971	51,521.11	47,173	51,521			
1972	88,746.00	80,714	88,746			
1973	12,886.51	11,637	12,887			
1974	604.00	541	604			
1977	34,320.49	29,962	34,320			
1978	31,361.56	27,112	31,362			
1979	2,226.00	1,905	2,226			
1982	27,454.00	22,809	27,454			
1988	6,437.00	4,973	6,437			
1991	887.85	659	888			
1993	117,547.39	84,423	115,136	2,411	12.75	189
1996	23,509.02	16,019	21,847	1,662	13.79	121
2000	60,883.88	38,040	51,879	9,005	15.31	588
2001	36,996.86	22,568	30,778	6,219	15.66	397
2002	75,143.40	44,680	60,935	14,208	16.02	887
2007	12,318.22	6,290	8,578	3,740	17.73	211
2013	109,272.48	42,889	58,492	50,780	19.35	2,624
2017	55,271.62	16,537	22,553	32,719	19.91	1,643
2023	501,156.38	60,239	82,154	419,002	18.29	22,909
	1,248,543.77	559,170	708,797	539,747		29,569

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.3 2.37

METROPOLITAN EDISON COMPANY

ACCOUNT 397.00 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
2002	58,179.87	54,689	41,360	16,820	1.50	11,213
2005	90,166.59	73,937	55,917	34,250	4.50	7,611
2008	868,734.19	608,114	459,902	408,832	7.50	54,511
2009	529.66	350	265	265	8.50	31
2011	189,075.20	109,664	82,936	106,139	10.50	10,108
2012	24,913.87	13,453	10,174	14,740	11.50	1,282
2013	164,790.37	82,395	62,313	102,477	12.50	8,198
2014	556,145.46	255,827	193,476	362,669	13.50	26,864
2015	2,463,189.81	1,034,540	782,397	1,680,793	14.50	115,917
2016	4,265,602.79	1,620,929	1,225,869	3,039,734	15.50	196,112
2017	1,456,821.40	495,319	374,598	1,082,223	16.50	65,589
2018	2,355,774.09	706,732	534,484	1,821,290	17.50	104,074
2019	1,014,887.99	263,871	199,559	815,329	18.50	44,072
2020	2,896,064.23	637,134	481,849	2,414,215	19.50	123,806
2021	4,041,592.26	727,487	550,181	3,491,411	20.50	170,313
2022	1,722,779.22	241,189	182,405	1,540,374	21.50	71,645
2023	2,755,139.18	275,514	208,365	2,546,774	22.50	113,190
2024	2,156,571.57	129,394	97,857	2,058,715	23.50	87,605
2025	2,184,651.89	43,693	33,044	2,151,608	24.50	87,821
	29,265,609.64	7,374,231	5,576,951	23,688,659		1,299,962

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.2 4.44

METROPOLITAN EDISON COMPANY

ACCOUNT 398.00 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	6,762.17	6,255	6,762			
2011	29,831.06	21,628	26,869	2,962	5.50	539
2012	7,042.58	4,754	5,906	1,137	6.50	175
2013	23,159.34	14,475	17,983	5,176	7.50	690
2014	2.37	1	1	1	8.50	
2016	9.60	5	6	4	10.50	
	66,807.12	47,118	57,527	9,280		1,404

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.6 2.10

PART III. EXPERIENCED AND ESTIMATED NET SALVAGE

METROPOLITAN EDISON COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2021 TRANSACTION YEAR				
361.00	1,079.00	1.00		1.00-
362.00	782,392.00	878,683.00		878,683.00-
362.10	7,178.00	321,670.00		321,670.00-
364.00	851,410.00	3,866,529.00		3,866,529.00-
364.11	57,838.00	7,814.00		7,814.00-
365.00	8,033,822.00	4,544,180.00		4,544,180.00-
365.01	27,298.00	5.00-		5.00
366.00	24,138.00	27,767.00		27,767.00-
367.00	976,788.00	1,405,039.00		1,405,039.00-
368.00	4,371,128.00	1,072,889.00		1,072,889.00-
369.00	505,893.00	264,855.00		264,855.00-
369.10	5,543.00			
370.10	4,129,588.00	1,103,767.00		1,103,767.00-
371.00	8,222.00	29,603.00		29,603.00-
373.00	568,952.00	139,094.00		139,094.00-
373.30	7,356.00	2,787.00		2,787.00-
390.10	106,098.00	199,061.00		199,061.00-
390.20	4,343.00			
391.00	286,945.00			
391.20	56,354.00			
391.30	216,711.00-			
391.40	1,380,706.83			
392.30	80,084.00			
393.00	9,237.00			
394.00	31,629.00-			
395.00	623.00			
397.00	920,028.00	56,629.00		56,629.00-
398.00	253,120.00			
	23,207,823.83	13,920,363.00		13,920,363.00-

METROPOLITAN EDISON COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2022 TRANSACTION YEAR				
303.00	1,035,614.00	146.00		146.00-
361.00	6,423.00	172,638.00		172,638.00-
361.10		1,269.00		1,269.00-
362.00	516,440.00	528,516.00		528,516.00-
362.10		67,017.00		67,017.00-
364.00	2,452,927.00	5,183,312.00		5,183,312.00-
364.11	9,477.00	11,809.00		11,809.00-
365.00	10,641,447.00	4,597,320.00		4,597,320.00-
365.01	12,263.00	827.00		827.00-
366.00	24,584.00	5,190.00		5,190.00-
367.00	3,927,213.00	918,065.00		918,065.00-
368.00	8,025,796.00	1,458,859.00		1,458,859.00-
369.00	291,500.00	302,789.00		302,789.00-
369.10	8,736.00			
370.10	3,581,703.00	1,469,460.00		1,469,460.00-
371.00	17,811.00	21,065.00		21,065.00-
373.00	262,442.00	142,379.00		142,379.00-
373.30	45,689.00	8,067.00		8,067.00-
390.10	280,386.00	192,617.00		192,617.00-
390.20	106,970.00			
391.00	61,543.00			
394.00	153,492.00			
397.00	3,595,294.00	6,139.00		6,139.00-
398.00	4,677.00			
	35,062,427.00	15,087,484.00		15,087,484.00-

METROPOLITAN EDISON COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2023 TRANSACTION YEAR				
303.00	2,383,993.79			
361.00	47,855.23	37,975.16		37,975.16-
362.00	256,490.26	227,168.77		227,168.77-
362.10	1,142.68	455.41		455.41-
364.00	1,290,695.46	8,012,598.57		8,012,598.57-
364.11	71,963.98	9,068.38		9,068.38-
365.00	8,345,103.72	5,587,332.54		5,587,332.54-
365.01	409.98	315.66		315.66-
366.00	50,986.87	12,614.76		12,614.76-
367.00	999,926.04	648,548.92		648,548.92-
368.00	4,720,094.28	1,175,549.09		1,175,549.09-
369.00	189,416.70	157,056.64		157,056.64-
369.10	15,246.53			
370.10	791,548.19	448,723.60		448,723.60-
371.00	24,017.33	23,590.16		23,590.16-
373.00	427,577.54	91,188.34		91,188.34-
373.30	117,447.12	25,476.01		25,476.01-
390.10	210,994.03	128,153.81		128,153.81-
390.20	32,312.66			
391.00	10,120.62			
391.30	234,105.88			
391.50	1,031,332.12			
392.30			337,918.65	337,918.65
392.40	13,852.38			
394.00	289,403.30			
396.00	11,289.00			
397.00	777,220.89	58.94		58.94-
398.00	30,964.00			
	22,375,510.58	16,585,874.76	337,918.65	16,247,956.11-

METROPOLITAN EDISON COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2024 TRANSACTION YEAR				
303.00	1,480,449.72	10.99		10.99-
362.00	2,261,390.93	791,486.83		791,486.83-
364.00	2,506,016.92	4,385,529.61		4,385,529.61-
365.00	7,108,370.04	4,242,866.49		4,242,866.49-
365.01	12.97	.85		.85-
367.00	1,576,079.26	975,958.02		975,958.02-
368.00	1,741,995.94	407,063.66		407,063.66-
369.00	101,847.00	52,892.27		52,892.27-
369.10	5,606.00	1,121.20		1,121.20-
370.10	80,476.13	16,109.37		16,109.37-
373.00	102,700.00	28,725.51		28,725.51-
373.30	8,547.00	1,819.73		1,819.73-
390.10	1,032,616.00	309,784.80		309,784.80-
390.20	237,102.00			
391.00	201,595.51			
391.30	794,997.29			
391.50	1,907,196.73			
393.00	244,951.86			
394.00	1,179,434.40			
397.00	7,922,418.67	68,965.77		68,965.77-
398.00	8,903.91			
	30,502,708.28	11,282,335.10		11,282,335.10-

METROPOLITAN EDISON COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2025 TRANSACTION YEAR				
303.00	2,189,323.40	16.25		16.25-
362.00	846,934.23	296,426.98		296,426.98-
364.00	3,113,383.04	5,448,420.32		5,448,420.32-
365.00	9,034,206.94	5,392,366.14		5,392,366.14-
367.00	1,507,054.71	933,215.84		933,215.84-
368.00	1,605,730.00	375,221.50		375,221.50-
369.00	119,843.00	62,238.14		62,238.14-
369.10	6,597.00	1,319.40		1,319.40-
370.10	88,834.31	17,782.47		17,782.47-
373.00	73,151.00	20,460.56		20,460.56-
373.30	6,089.00	1,296.40		1,296.40-
390.10	681,667.00	204,500.10		204,500.10-
390.20	156,521.00			
391.00	1,362,497.84			
391.30	1,464,403.94			
391.50	860,254.80			
392.30	41,995.00		8,399.00	8,399.00
392.40	6,608.00			
393.00	17,422.43			
394.00	320,345.03			
397.00	52,905.38	460.55		460.55-
	23,555,767.05	12,753,724.65	8,399.00	12,745,325.65-
TOTAL	134,704,236.74	69,629,781.51	346,317.65	69,283,463.86-

PENNSYLVANIA ELECTRIC COMPANY

2023 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO ELECTRIC PLANT
AS OF DECEMBER 31, 2023

Prepared by:

GANNETT FLEMING

Excellence Delivered As Promised

PENNSYLVANIA ELECTRIC COMPANY

Reading, Pennsylvania

2023 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO ELECTRIC PLANT
AS OF DECEMBER 31, 2023

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Camp Hill, Pennsylvania

Gannett Fleming
Valuation and Rate Consultants, LLC

Corporate Headquarters
207 Senate Avenue
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March 21, 2024

Pennsylvania Electric Company
2800 Pottsville Pike
Reading, PA 19605-2459

Attention Ms. Joanna M. Savage
Director, Rates and Regulatory Affairs – PA

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to electric plant of Pennsylvania Electric Company ("Penelec"). The results of our study as of December 31, 2023, are presented in the attached detailed report.

The results of our study as of December 31, 2024, as well as a discussion of the methods and procedures used in the calculations and the support for the service life estimates, are included in our report titled "2024 Depreciation Study - Calculated Annual Depreciation Accruals Related to Electric Plant as of December 31, 2024." The same methods, procedures and estimates were used in both studies.

The results of our study as of December 31, 2023, are summarized on pages I-3 through I-5 of the attached report.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

JOHN J. SPANOS
President

JASON A. POWERY
Assistant Project Manager

JJS:mle

075752.400

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PART I. RESULTS OF STUDY

PENNSYLVANIA ELECTRIC COMPANY
DEPRECIATION STUDY

PART I. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

The results of the depreciation study are summarized in Table 1, which sets forth the calculated annual depreciation related to Electric Plant in Service as of December 31, 2023. Table 2 presents the experienced gross salvage and cost of removal associated with regular retirements during the five-year period, 2019-2023 and the annual amortization of net salvage.

DETAILED TABULATIONS OF DEPRECIATION CALCULATIONS

The supporting data for the depreciation calculations are presented in account sequence in the section beginning on II-7. The original cost, calculated accrued depreciation, allocated book reserve, future accruals, remaining life and annual accrual are shown for each vintage of each account or subaccount. The amounts of regular retirements, gross salvage and cost of removal are set forth by account for the years 2019 through 2023, beginning on beginning on III-2 through III-4.

PENNSYLVANIA ELECTRIC COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2023

	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE		ORIGINAL COST AS OF DECEMBER 31, 2023	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE		COMPOSITE REMAINING LIFE
	(1)	(2)	(3)		(4)	(5)	(6)	(7)	(8)=(7)/(4)		(9)=(6)/(7)
	ELECTRIC PLANT										
	INTANGIBLE PLANT										
303.00	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER		7-SQ		69,183,971.27	44,048,988	25,134,983	6,326,772	*		
303.30	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION		7-SQ		9,079,603.90	9,079,604	0	0	*		
303.60	MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE		7-SQ		24,493,520.67	23,764,344	729,177	177,942	*		
303.70	MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE		5-SQ		12,279.52	0	12,280	3,509	*		
	TOTAL INTANGIBLE PLANT				**102,769,375.36**	**76,892,936**	**25,876,440**	**6,508,223**			
	DISTRIBUTION PLANT										
360.20	LAND RIGHTS		75-R3		15,602,749.38	11,151,543	4,451,206	132,865	0.85		33.5
361.00	STRUCTURES AND IMPROVEMENTS		65-R2.5		18,368,482.46	9,518,153	8,850,330	231,181	1.26		38.3
361.10	STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION		65-R2.5		427,196.22	223,053	204,143	4,580	1.07		44.6
362.00	STATION EQUIPMENT		62-R1.5		365,312,723.98	121,496,952	243,815,772	6,972,878	1.91		35.0
362.10	STATION EQUIPMENT - SUBTRANSMISSION		62-R1.5		11,560,396.27	(468,753)	12,029,150	300,326	2.60		40.1
364.00	POLES, TOWERS AND FIXTURES		65-R3		685,497,020.56	215,164,757	470,332,263	11,488,734	1.68		40.9
364.20	POLES AND FIXTURES - SUBTRANSMISSION		65-R3		535,896.08	(118,334)	654,230	13,225	2.47		49.5
365.00	OVERHEAD CONDUCTORS AND DEVICES		60-R0.5		904,045,475.31	174,631,282	729,414,193	22,573,875	2.50		32.3
365.10	OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY		75-R4		283,177,859.90	45,895,848	237,282,012	3,922,824	1.39		60.5
365.20	OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION		60-R0.5		750,193.80	73,429	676,765	20,438	2.72		33.1
365.30	OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY - SUBTRANSMISSION		75-R4		37,157.30	13,582	23,575	387	1.04		60.9
366.00	UNDERGROUND CONDUIT		65-R2		45,920,580.21	19,751,328	26,169,252	748,146	1.63		35.0
367.00	UNDERGROUND CONDUCTORS AND DEVICES		44-R2.5		229,294,533.88	82,131,978	147,162,556	5,765,533	2.51		25.5
367.10	UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION		44-R2.5		1,286,184.07	101,558	1,184,626	36,574	2.84		32.4
368.00	LINE TRANSFORMERS		44-R1		448,018,886.70	167,665,163	280,353,723	11,892,705	2.65		23.6
369.00	OVERHEAD SERVICES		60-R1		89,658,680.49	27,164,339	62,494,341	1,926,184	2.15		32.4
369.10	UNDERGROUND SERVICES		60-R1		48,077,323.20	31,836,567	16,240,757	494,771	1.03		32.8
370.10	METERS - SMART GRID		15-S2		140,631,457.94	38,575,797	102,055,661	12,687,250	9.02		8.0
371.00	INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS		30-R0.5		28,306,985.17	21,829,551	6,477,435	454,254	1.60		14.3
371.21	INSTALLATIONS ON CUSTOMER PREMISES - METER SOCKET DEVICES		25-R2.5		223,738.49	206,749	16,990	3,487	1.56		4.9
371.23	INSTALLATIONS ON CUSTOMER PREMISES - SURGE SUPPRESSION		20-S3		147,696.50	147,697	0	0	-		-
372.00	LEASED PROPERTY ON CUSTOMER PREMISES		40-R3		196,313.14	193,440	2,873	139	0.07		20.7
373.00	STREET LIGHTING AND SIGNAL SYSTEMS		20-R1		34,316,079.69	3,635,795	30,680,285	3,099,573	9.03		9.9
373.30	STREET LIGHTING AND SIGNAL SYSTEMS - LED		20-R1		8,566,867.03	1,865,067	6,701,801	565,158	6.60		11.9
	TOTAL DISTRIBUTION PLANT				**3,359,960,477.77**	**972,686,540**	**2,387,273,939**	**83,335,087**	**2.48**		**28.6**
	GENERAL PLANT										
389.20	LAND RIGHTS		70-R3		20,956.59	212,239	(191,283)	0	-		-
390.10	STRUCTURES AND IMPROVEMENTS										
	MISCELLANEOUS IMPROVEMENTS - MINOR		45-S0		39,133,430.44	12,991,170	26,142,260	1,080,949	2.76		24.2
	RICHLAND OPERATING CENTER	06-2037	80-S0	**	9,596,191.48	5,676,773	3,919,418	309,022	3.22		12.7
	ERIE OPERATING CENTER	06-2039	80-S0	**	17,496,857.22	7,426,563	10,070,294	689,402	3.94		14.6
	ALTOONA OPERATING CENTER	06-2038	80-S0	**	12,755,018.10	6,257,300	6,497,718	474,596	3.72		13.7
	TOTAL ACCOUNT 390.1				78,981,497.24	32,351,806	46,629,690	2,553,969	3.23		18.3
390.20	MISCELLANEOUS IMPROVEMENTS		40-R0.5		7,098,844.05	5,293,645	1,805,199	93,927	1.32		19.2
391.00	OFFICE FURNITURE AND EQUIPMENT - FURNITURE		20-SQ		478,529.41	374,630	103,900	6,935	1.45		15.0
391.20	OFFICE FURNITURE AND EQUIPMENT - OFFICE MACHINES		10-SQ		947.70	972	(24)	0	-	***	-
391.25	OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS		5-SQ		6,855,160.12	4,618,769	2,236,391	1,213,307	17.70		1.8
391.30	OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS		5-SQ		4,712,204.23	2,465,585	2,246,619	914,439	19.41		2.5
392.30	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS		13-L3		623,577.55	450,260	173,317	68,591	11.00		2.5
392.40	TRANSPORTATION EQUIPMENT - POLE TRAILERS		30-L2		2,849,420.14	1,738,113	1,111,307	106,280	3.73		10.5
392.50	TRANSPORTATION EQUIPMENT - OTHER		10-L3		5,933,429.55	3,124,380	2,809,050	392,477	6.61		7.2
393.00	STORES EQUIPMENT		25-SQ		583,403.02	583,403	0	0	-	***	-
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT		25-SQ		18,533,885.40	7,295,994	11,237,891	861,671	4.65		13.0
395.00	LABORATORY EQUIPMENT		20-SQ		169,784.79	169,785	0	0	-	***	-
396.00	POWER OPERATED EQUIPMENT		35-S0		5,158,780.44	4,661,358	497,423	29,615	0.57		16.8
397.00	COMMUNICATION EQUIPMENT		15-SQ		44,631,037.54	13,197,975	31,433,062	3,652,645	8.18		8.6
398.00	MISCELLANEOUS EQUIPMENT		20-SQ		72,841.19	52,406	20,435	1,586	2.18		12.9
	TOTAL GENERAL PLANT				**176,704,298.96**	**76,591,322**	**100,112,977**	**9,895,442**	**5.60**		**10.1**
	TOTAL DEPRECIABLE PLANT				**3,639,434,152.09**	**1,126,170,798**	**2,513,263,356**	**99,738,752**	**2.74**		**25.2**

PENNSYLVANIA ELECTRIC COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2023

	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	ORIGINAL COST AS OF DECEMBER 31, 2023	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
	NONDEPRECIABLE PLANT								
301.00	ORGANIZATION			34,665.54					
302.00	FRANCHISES AND CONSENTS			306,716.73	(31,564)				
350.10	LAND			2,127,870.62					
350.20	LAND RIGHTS			13,499,322.87	7,645,214				
360.10	LAND			1,697,578.36					
374.00	ASSET RETIREMENT COSTS DISTRIBUTION			80,653.00					
389.10	LAND			1,092,749.14	(176,801)				
390.30	BUILDING LEASEHOLDS			560,865.26					
399.10	ASSET RETIREMENT COSTS GENERAL PLANT			321,852.44	361,478				
	TOTAL NONDEPRECIABLE PLANT			**19,722,273.96**	**7,798,326**				
	TOTAL ELECTRIC PLANT			**3,659,156,426.05**	**1,133,969,124**				

* ACCRUALS CALCULATED UTILIZING THE AMORTIZATION PERIOD SET FORTH IN COLUMN 3.
** LIFE SPAN PROCEDURE WAS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE.
*** ASSETS ADDED AS OF JANUARY 1, 2024 TO THIS ACCOUNT SHOULD UTILIZE AN ANNUAL ACCRUAL RATE OF 1.00 DIVIDED BY THE AMORTIZATION PERIOD SET FORTH IN COLUMN 3.

PENNSYLVANIA ELECTRIC COMPANY

TABLE 2. AMORTIZATION OF EXPERIENCED NET SALVAGE

EXPERIENCED NET SALVAGE

ACCOUNT	2019		2020		2021		2022		2023		NET	SALVAGE
	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	SALVAGE	ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)=(12)/5
361.00			11,289		1,256		123,257		1,944		(138,344)	(27,669)
362.00	598		2,101,521		928,011		1,462,632		678,090	1,918	(5,794,100)	(1,158,820)
362.10	14,241		69,853		8,091		100,232		9,336		(201,754)	(40,351)
364.00	3,781,199		3,214,614		3,901,543		3,106,837		6,183,204		(20,187,398)	(4,037,480)
364.20	3,753		2,722		14,458		6,357		9,430		(36,721)	(7,344)
365.00	5,033,873		4,608,930		5,405,903		4,262,809		5,209,886		(24,521,402)	(4,904,280)
365.10	67,632										(67,632)	(13,526)
365.20			38		7,305		(59)		1,429		(8,713)	(1,743)
365.30	2,092										(2,092)	(418)
366.00	106,176		10,675		24,572		30,818		17,070		(189,311)	(37,862)
367.00	659,367		674,194		728,266		766,889		891,096		(3,719,813)	(743,963)
367.10	8		370		67		431		5,161		(6,037)	(1,207)
368.00	985,488		984,643		994,657		1,034,455		1,609,764		(5,609,008)	(1,121,802)
369.00	408,024		561,048		675,617		473,320		424,114		(2,542,124)	(508,425)
370.00									854,267		(854,267)	(170,853)
370.10	25,034		52,285		178,265		858,543		39,397		(1,153,523)	(230,705)
371.00	78,506		63,502		39,227		66,250		48,634		(296,118)	(59,224)
373.00	624,293		563,620		425,058		496,583		502,954		(2,612,509)	(522,502)
373.30	17,000		20,608		38,493		66,594		76,820		(219,516)	(43,903)
389.10		337,125	1,587	(19,613)							315,925	63,185
390.10	55,345		179,858		204,250		46,276		12,939		(498,668)	(99,734)
392.00	(23,690)										23,690	4,738
397.00	1,178		11,208		3,927,262		12,918		5,536		(3,958,103)	(791,621)
	12,465,883	**337,125**	**13,132,565**	**(19,613)**	**17,502,301**		**12,915,145**		**16,581,073**	**1,918**	**(72,277,537)**	**(14,455,509)**

PART II. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

PENNSYLVANIA ELECTRIC COMPANY

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1892	7,192	7,192			0.0
1899	2,120	2,120			0.0
1900	83,419	83,419			0.0
1902	2,371	2,371			0.0
1904	309	309			0.0
1908	11,476	11,476			0.0
1910	518	492	26	26	0.0
1911	9,758	9,758		26	0.0
1912	3,828	3,741	87	113	0.0
1913	3,686	3,649	37	150	0.0
1914	322	315	7	157	0.0
1915				157	0.0
1916	65	61	4	161	0.0
1917	57,627	57,584	43	204	0.0
1918	2,379	2,285	94	298	0.0
1919	1,447	1,427	20	318	0.0
1920	58,482	58,283	199	517	0.0
1921	3,357	3,186	171	688	0.0
1922	23,947	23,538	409	1,097	0.0
1923	51,793	50,406	1,387	2,484	0.0
1924	57,214	55,918	1,296	3,780	0.0
1925	140,162	136,896	3,266	7,046	0.0
1926	236,517	218,732	17,785	24,831	0.0
1927	138,562	127,106	11,456	36,287	0.0
1928	13,108	12,605	503	36,790	0.0
1929	124,714	115,698	9,016	45,806	0.0
1930	58,508	54,231	4,277	50,083	0.0
1931	78,730	72,158	6,572	56,655	0.0
1932	59,284	53,606	5,678	62,333	0.0
1933	4,586	4,087	499	62,832	0.0
1934	2,455	2,382	73	62,905	0.0
1935	12,179	11,010	1,169	64,074	0.0
1936	25,034	22,367	2,667	66,741	0.0
1937	40,156	36,125	4,031	70,772	0.0
1938	14,051	12,432	1,619	72,391	0.0
1939	8,483	7,432	1,051	73,442	0.0
1940	34,932	30,625	4,307	77,749	0.0
1941	103,322	91,109	12,213	89,962	0.0
1942	279,992	247,582	32,410	122,372	0.0
1943	6,275,952	4,726,645	1,549,307	1,671,679	0.1
1944	221,593	195,743	25,850	1,697,529	0.1
1945	629,560	520,356	109,204	1,806,733	0.1
1946	1,322,524	1,057,696	264,828	2,071,561	0.1
1947	1,299,076	992,532	306,544	2,378,105	0.1
1948	1,482,815	1,171,325	311,490	2,689,595	0.1
1949	2,114,300	1,687,294	427,006	3,116,601	0.1

PENNSYLVANIA ELECTRIC COMPANY

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1950	2,158,216	1,717,417	440,799	3,557,400	0.1
1951	3,186,207	2,533,770	652,437	4,209,837	0.2
1952	2,782,631	2,210,014	572,617	4,782,454	0.2
1953	4,871,084	3,821,263	1,049,821	5,832,275	0.2
1954	7,625,839	5,756,331	1,869,508	7,701,783	0.3
1955	5,375,996	3,984,736	1,391,260	9,093,043	0.4
1956	3,504,401	2,563,902	940,499	10,033,542	0.4
1957	5,040,564	3,782,598	1,257,966	11,291,508	0.4
1958	5,423,635	4,093,586	1,330,049	12,621,557	0.5
1959	6,226,134	4,567,430	1,658,704	14,280,261	0.6
1960	7,487,859	5,439,644	2,048,215	16,328,476	0.6
1961	9,088,080	6,548,193	2,539,887	18,868,363	0.8
1962	9,257,879	6,467,341	2,790,538	21,658,901	0.9
1963	10,900,803	7,526,887	3,373,916	25,032,817	1.0
1964	13,521,119	9,498,228	4,022,891	29,055,708	1.2
1965	9,847,064	6,803,078	3,043,986	32,099,694	1.3
1966	11,362,042	7,787,600	3,574,442	35,674,136	1.4
1967	9,672,775	6,787,507	2,885,268	38,559,404	1.5
1968	8,556,665	6,038,445	2,518,220	41,077,624	1.6
1969	9,577,554	6,553,262	3,024,292	44,101,916	1.8
1970	12,395,045	8,465,351	3,929,694	48,031,610	1.9
1971	12,228,571	8,135,887	4,092,684	52,124,294	2.1
1972	14,216,137	9,343,602	4,872,535	56,996,829	2.3
1973	15,850,169	10,282,300	5,567,869	62,564,698	2.5
1974	13,514,840	8,823,876	4,690,964	67,255,662	2.7
1975	10,571,341	6,920,431	3,650,910	70,906,572	2.8
1976	10,795,200	6,901,965	3,893,235	74,799,807	3.0
1977	10,730,932	6,747,247	3,983,685	78,783,492	3.1
1978	15,829,259	9,995,167	5,834,092	84,617,584	3.4
1979	18,110,251	11,287,764	6,822,487	91,440,071	3.6
1980	14,150,691	8,430,532	5,720,159	97,160,230	3.9
1981	26,997,399	15,501,516	11,495,883	108,656,113	4.3
1982	24,023,857	13,737,312	10,286,545	118,942,658	4.7
1983	21,124,026	11,899,149	9,224,877	128,167,535	5.1
1984	25,273,297	14,062,270	11,211,027	139,378,562	5.5
1985	30,370,773	16,531,743	13,839,030	153,217,592	6.1
1986	35,511,640	19,539,130	15,972,510	169,190,102	6.7
1987	44,313,790	24,340,770	19,973,020	189,163,122	7.5
1988	34,314,228	18,199,683	16,114,545	205,277,667	8.2
1989	38,251,601	20,134,921	18,116,680	223,394,347	8.9
1990	39,333,374	20,889,207	18,444,167	241,838,514	9.6
1991	53,930,255	25,379,935	28,550,320	270,388,834	10.8
1992	33,799,525	17,484,305	16,315,220	286,704,054	11.4
1993	71,598,002	33,182,836	38,415,166	325,119,220	12.9
1994	50,518,276	24,113,267	26,405,009	351,524,229	14.0
1995	64,098,540	29,583,710	34,514,830	386,039,059	15.4

PENNSYLVANIA ELECTRIC COMPANY

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1996	47,733,415	21,351,236	26,382,179	412,421,238	16.4
1997	57,692,221	25,629,732	32,062,489	444,483,727	17.7
1998	61,293,819	26,648,585	34,645,234	479,128,961	19.1
1999	42,333,915	16,974,996	25,358,919	504,487,880	20.1
2000	48,012,004	18,991,089	29,020,915	533,508,795	21.2
2001	41,737,386	16,227,689	25,509,697	559,018,492	22.2
2002	27,721,225	10,319,156	17,402,069	576,420,561	22.9
2003	37,090,423	19,443,068	17,647,355	594,067,916	23.6
2004	49,562,159	18,902,713	30,659,446	624,727,362	24.9
2005	73,716,811	22,731,972	50,984,839	675,712,201	26.9
2006	90,076,656	26,362,103	63,714,553	739,426,754	29.4
2007	57,782,326	20,571,811	37,210,515	776,637,269	30.9
2008	105,744,901	27,802,292	77,942,609	854,579,878	34.0
2009	92,489,966	23,266,574	69,223,392	923,803,270	36.8
2010	96,777,793	24,442,621	72,335,172	996,138,442	39.6
2011	167,693,594	41,735,250	125,958,344	1,122,096,786	44.6
2012	88,768,292	22,520,350	66,247,942	1,188,344,728	47.3
2013	126,162,855	26,131,905	100,030,950	1,288,375,678	51.3
2014	87,821,419	19,191,315	68,630,104	1,357,005,782	54.0
2015	95,168,083	26,116,153	69,051,930	1,426,057,712	56.7
2016	140,893,032	32,073,356	108,819,676	1,534,877,388	61.1
2017	140,098,546	32,632,325	107,466,221	1,642,343,609	65.3
2018	173,071,830	27,729,899	145,341,931	1,787,685,540	71.1
2019	146,911,830	20,857,587	126,054,243	1,913,739,783	76.1
2020	167,498,441	19,483,945	148,014,496	2,061,754,279	82.0
2021	147,595,507	10,840,279	136,755,228	2,198,509,507	87.5
2022	144,773,060	7,485,218	137,287,842	2,335,797,349	92.9
2023	180,793,169	3,327,165	177,466,004	2,513,263,353	100.0
TOTAL	3,639,434,152	1,126,170,798	2,513,263,356		

UTILITY PLANT IN SERVICE

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 303.00 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 7-SQUARE						
1994	1,750,528.01	1,750,528	1,750,528			
2003	285,080.03	285,080	285,080			
2004	2,302,982.87	2,302,983	2,302,983			
2005	770,838.54	770,839	770,839			
2006	639,417.54	639,418	639,418			
2007	6,109,440.70	6,109,441	6,109,441			
2008	338,271.01	338,271	338,271			
2009	1,479,230.48	1,479,230	1,479,230			
2010	426,251.56	426,252	426,252			
2011	3,683,901.00	3,683,901	3,683,901			
2012	5,075,067.10	5,075,067	5,075,067			
2013	635,056.13	635,056	635,056			
2014	2,623,822.97	2,623,823	2,623,823			
2015	2,903,153.30	2,903,153	2,903,153			
2016	3,553,726.32	3,553,726	3,553,726			
2017	3,472,126.90	3,224,113	2,637,927	834,200	0.50	834,200
2018	3,864,028.85	3,036,006	2,484,020	1,380,009	1.50	920,006
2019	4,183,927.76	2,689,680	2,200,661	1,983,267	2.50	793,307
2020	2,933,352.48	1,466,676	1,200,015	1,733,337	3.50	495,239
2021	1,300,617.48	464,503	380,050	920,567	4.50	204,570
2022	11,556,753.99	2,476,497	2,026,237	9,530,517	5.50	1,732,821
2023	9,296,396.25	664,042	543,310	8,753,086	6.50	1,346,629
	69,183,971.27	46,598,285	44,048,988	25,134,983		6,326,772

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.0 9.14

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 303.30 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 7-SQUARE						
2003	9,079,603.90	9,079,604	9,079,604			
	9,079,603.90	9,079,604	9,079,604			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					0.0	0.00

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 303.60 MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 7-SQUARE						
2014	1,994,446.39	1,994,446	1,994,446			
2015	8,291,760.03	8,291,760	8,291,760			
2016	1,573,043.97	1,573,044	1,573,044			
2017	5,714,374.40	5,306,197	5,714,374			
2018	433,422.24	340,544	433,422			
2019	2,342,473.47	1,505,882	2,342,473			
2020	2,965,557.10	1,482,779	2,678,287	287,270	3.50	82,077
2021	1,093,214.51	390,431	705,221	387,994	4.50	86,221
2022	78,749.00	16,875	30,481	48,268	5.50	8,776
2023	6,479.56	463	836	5,644	6.50	868
	24,493,520.67	20,902,421	23,764,344	729,177		177,942

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.1 0.73

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 303.70 MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
2022	12,279.52	3,684		12,280	3.50	3,509
	12,279.52	3,684		12,280		3,509
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					3.5	28.58

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 360.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R3						
1904	69.28	69	69			
1908	904.08	888	904			
1921	26.62	25	27			
1930	98.98	92	99			
1931	608.47	557	608			
1932	325.59	298	326			
1940	105.63	93	106			
1942	28.24	25	28			
1943	1,423,322.28	1,237,436	1,423,322			
1944	28,517.33	24,713	28,448	69	12.24	6
1945	80,533.28	69,540	80,049	484	12.41	39
1946	124,850.81	106,435	122,519	2,332	13.41	174
1947	151,003.07	128,232	147,610	3,393	13.59	250
1948	129,668.51	109,648	126,218	3,451	13.79	250
1949	122,814.60	103,385	119,008	3,807	14.00	272
1950	88,644.99	73,629	84,756	3,889	14.99	259
1951	155,766.99	128,741	148,196	7,571	15.22	497
1952	154,106.35	126,706	145,854	8,252	15.46	534
1953	199,396.55	163,066	187,708	11,689	15.71	744
1954	295,163.96	237,961	273,921	21,243	16.71	1,271
1955	235,325.32	188,590	217,089	18,236	16.97	1,075
1956	172,589.35	137,467	158,241	14,348	17.25	832
1957	170,890.22	134,098	154,363	16,527	18.25	906
1958	191,989.29	149,636	172,249	19,740	18.54	1,065
1959	220,233.48	170,461	196,221	24,012	18.83	1,275
1960	270,234.57	205,919	237,037	33,198	19.83	1,674
1961	309,027.67	233,687	269,001	40,027	20.15	1,986
1962	206,758.28	155,131	178,574	28,184	20.47	1,377
1963	307,932.18	227,285	261,632	46,300	21.47	2,156
1964	223,083.10	163,252	187,922	35,161	21.80	1,613
1965	166,918.03	121,082	139,380	27,538	22.15	1,243
1966	173,075.94	123,403	142,052	31,024	23.15	1,340
1967	188,909.13	133,408	153,568	35,341	23.50	1,504
1968	168,064.11	117,527	135,288	32,776	23.87	1,373
1969	222,760.80	152,970	176,087	46,674	24.87	1,877
1970	188,958.54	128,378	147,778	41,181	25.24	1,632
1971	168,230.78	113,051	130,135	38,096	25.62	1,487
1972	290,535.79	191,521	220,463	70,073	26.62	2,632
1973	220,725.65	143,781	165,509	55,217	27.02	2,044
1974	244,817.66	156,341	179,967	64,851	28.02	2,314
1975	171,247.48	107,972	124,289	46,958	28.42	1,652
1976	188,859.28	117,508	135,266	53,593	28.84	1,858
1977	227,075.83	138,335	159,240	67,836	29.83	2,274
1978	364,445.89	218,886	251,964	112,482	30.26	3,717

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 360.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R3						
1979	252,373.79	148,244	170,646	81,728	31.26	2,614
1980	202,123.51	116,949	134,622	67,502	31.68	2,131
1981	330,463.03	188,199	216,639	113,824	32.13	3,543
1982	233,683.70	129,952	149,590	84,094	33.13	2,538
1983	278,253.15	152,149	175,142	103,111	33.57	3,072
1984	354,912.95	189,240	217,838	137,075	34.58	3,964
1985	311,964.38	163,345	188,029	123,935	35.03	3,538
1986	348,843.52	177,910	204,796	144,048	36.03	3,998
1987	527,587.52	263,794	303,658	223,930	36.50	6,135
1988	405,974.09	197,466	227,307	178,667	37.49	4,766
1989	396,839.13	188,935	217,487	179,352	37.96	4,725
1990	172,340.89	79,673	91,713	80,628	38.96	2,070
1991	234,417.50	105,910	121,915	112,502	39.44	2,852
1992	1,216,023.06	536,266	617,305	598,718	39.93	14,994
1993	664,913.91	283,918	326,823	338,091	40.93	8,260
1994	369,871.97	153,867	177,119	192,753	41.42	4,654
1995	103,931.62	41,760	48,071	55,861	42.43	1,317
1996	555,624.27	216,971	249,759	305,865	42.92	7,126
1997	87,911.67	33,081	38,080	49,832	43.92	1,135
1998	3,733.80	1,361	1,567	2,167	44.43	49
2003	251,087.08	74,623	85,900	165,187	48.47	3,408
2009	896.66	192	221	676	53.07	13
2010	1,582.81	316	364	1,219	54.07	23
2019	48,751.39	3,354	3,861	44,890	60.86	738
	15,602,749.38	9,688,703	11,151,543	4,451,206		132,865

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 33.5 0.85

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
1892	7,192.46	7,192	7,192			
1902	2,370.88	2,371	2,371			
1904	239.84	238	240			
1908	10,571.81	10,501	10,572			
1912	2,253.68	2,211	2,254			
1913	2,602.94	2,531	2,603			
1914	173.87	169	174			
1917	8,346.00	8,089	8,346			
1920	55,729.00	53,645	55,729			
1921	925.44	882	925			
1922	18,114.78	17,283	18,115			
1923	34,370.29	32,817	34,370			
1924	38,803.39	37,065	38,803			
1925	86,453.64	81,751	86,454			
1926	31,711.66	29,993	31,712			
1927	6,991.18	6,612	6,991			
1928	6,244.99	5,904	6,245			
1929	11,014.08	10,305	11,014			
1930	14,243.13	13,317	14,243			
1931	11,102.29	10,372	11,102			
1932	1,536.28	1,434	1,536			
1934	1,367.27	1,260	1,367			
1935	1,639.18	1,509	1,639			
1936	1,321.03	1,214	1,321			
1937	4,809.48	4,410	4,809			
1938	1,030.19	942	1,030			
1939	156.83	143	157			
1940	1,253.81	1,141	1,254			
1941	9,799.42	8,893	9,799			
1942	34,735.49	31,140	34,735			
1943	13,830.70	12,359	13,831			
1944	6,570.55	5,850	6,571			
1945	17,757.07	15,751	17,757			
1946	28,007.64	24,745	28,008			
1947	19,529.50	17,182	19,530			
1948	52,394.27	45,887	52,394			
1949	46,563.81	40,585	46,564			
1950	31,570.98	27,382	31,497	74	11.25	7
1951	70,120.66	60,500	69,592	529	11.53	46
1952	93,437.02	80,169	92,217	1,220	11.83	103
1953	188,465.84	160,761	184,920	3,546	12.15	292
1954	110,455.46	93,655	107,729	2,726	12.47	219
1955	119,857.08	100,992	116,169	3,688	12.80	288
1956	41,212.35	34,495	39,679	1,533	13.15	117

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
1957	87,087.40	72,387	83,265	3,822	13.50	283
1958	140,487.96	115,945	133,369	7,119	13.87	513
1959	83,414.29	68,333	78,602	4,812	14.24	338
1960	161,627.03	131,370	151,112	10,515	14.62	719
1961	256,389.55	206,701	237,763	18,627	15.02	1,240
1962	233,937.26	187,033	215,140	18,797	15.42	1,219
1963	225,242.98	178,528	205,357	19,886	15.83	1,256
1964	388,766.65	303,005	348,540	40,227	16.84	2,389
1965	286,789.54	221,459	254,739	32,051	17.26	1,857
1966	276,250.78	211,277	243,027	33,224	17.68	1,879
1967	256,163.49	193,941	223,086	33,077	18.13	1,824
1968	95,460.81	71,519	82,267	13,194	18.58	710
1969	47,246.25	35,019	40,282	6,964	19.03	366
1970	289,398.83	212,129	244,007	45,392	19.49	2,329
1971	30,552.85	22,136	25,463	5,090	19.96	255
1972	250,901.04	179,595	206,584	44,317	20.45	2,167
1973	398,664.37	281,856	324,212	74,452	20.93	3,557
1974	140,386.41	97,990	112,716	27,670	21.42	1,292
1975	297,197.22	204,680	235,439	61,758	21.92	2,817
1976	154,250.05	104,042	119,677	34,573	22.92	1,508
1977	100,753.22	67,001	77,070	23,683	23.43	1,011
1978	512,427.61	335,743	386,197	126,231	23.94	5,273
1979	405,115.20	261,380	300,659	104,456	24.47	4,269
1980	337,154.13	214,127	246,305	90,849	24.99	3,635
1981	1,115,648.43	697,057	801,808	313,840	25.52	12,298
1982	497,430.51	305,522	351,435	145,996	26.07	5,600
1983	74,693.95	45,070	51,843	22,851	26.62	858
1984	211,866.60	125,531	144,395	67,472	27.17	2,483
1985	138,857.83	80,190	92,241	46,617	28.17	1,655
1986	218,908.96	123,946	142,572	76,337	28.73	2,657
1987	119,567.63	66,336	76,305	43,263	29.29	1,477
1988	28,837.86	15,665	18,019	10,819	29.86	362
1989	112,908.61	59,988	69,003	43,906	30.44	1,442
1990	98,150.83	50,960	58,618	39,533	31.02	1,274
1991	73,230.20	37,128	42,707	30,523	31.60	966
1992	42,933.12	21,235	24,426	18,507	32.19	575
1993	232,681.73	111,408	128,150	104,532	33.20	3,149
1994	42,165.56	19,653	22,606	19,560	33.79	579
1995	49,594.74	22,476	25,854	23,741	34.39	690
1996	218,867.98	96,302	110,774	108,094	35.00	3,088
1997	154,734.57	66,010	75,930	78,805	35.61	2,213
1998	283,222.21	116,999	134,581	148,641	36.23	4,103
2000	43,978.02	16,949	19,496	24,482	37.48	653
2001	10,517.54	3,904	4,491	6,027	38.11	158

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
2002	19,044.96	6,797	7,818	11,227	38.74	290
2004	2,801.17	918	1,056	1,745	40.02	44
2005	7,630.58	2,385	2,743	4,888	40.67	120
2006	422,363.08	125,653	144,536	277,827	41.32	6,724
2008	61,611.65	16,426	18,894	42,718	42.64	1,002
2009	158,803.38	39,828	45,813	112,990	43.31	2,609
2010	632,005.66	148,458	170,768	461,238	43.97	10,490
2011	617,877.88	135,192	155,508	462,370	44.64	10,358
2012	481,762.74	97,509	112,162	369,601	45.32	8,155
2013	655,866.23	121,860	140,173	515,693	46.00	11,211
2014	822,795.03	139,135	160,044	662,751	46.68	14,198
2015	473,918.30	72,509	83,405	390,513	47.06	8,298
2016	328,281.61	44,581	51,280	277,002	47.75	5,801
2017	131,258.19	15,620	17,967	113,291	48.14	2,353
2018	917,473.33	93,399	107,435	810,038	48.55	16,685
2019	273,476.91	23,027	26,487	246,990	48.97	5,044
2020	368,763.07	24,412	28,081	340,682	49.41	6,895
2021	470,245.61	22,666	26,072	444,174	49.32	9,006
2022	74,426.30	2,203	2,534	71,892	49.26	1,459
2023	976,737.72	10,158	11,685	965,053	47.35	20,381
	18,368,482.46	8,307,908	9,518,153	8,850,330		231,181

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 38.3 1.26

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 361.10 STRUCTURES AND IMPROVEMENTS - SUB-TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
2005	24,461.40	7,647	17,628	6,833	40.67	168
2008	112,008.89	29,862	68,839	43,170	42.64	1,012
2009	0.53			1	43.31	
2010	83,034.47	19,505	44,964	38,070	43.97	866
2011	59,714.64	13,066	30,120	29,595	44.64	663
2013	108,511.05	20,161	46,476	62,035	46.00	1,349
2014	35,843.54	6,061	13,972	21,872	46.68	469
2016	1,536.11	209	482	1,054	47.75	22
2017	2,085.59	248	572	1,514	48.14	31
	427,196.22	96,759	223,053	204,143		4,580

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 44.6 1.07

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 62-R1.5						
1910	518.01	500	492	26	4.14	6
1912	1,574.60	1,510	1,487	88	4.78	18
1913	698.84	672	662	37	4.44	8
1914	148.60	143	141	8	4.14	2
1915	0.01					
1916	65.15	62	61	4	4.85	1
1917	778.49	746	735	43	4.61	9
1918	1,429.40	1,357	1,336	93	5.61	17
1919	319.20	304	299	20	5.38	4
1920	2,753.48	2,593	2,554	199	6.40	31
1921	2,405.13	2,268	2,234	171	6.20	28
1922	5,832.33	5,506	5,423	409	6.02	68
1923	17,422.32	16,283	16,036	1,386	7.03	197
1924	16,435.09	15,372	15,139	1,296	6.88	188
1925	41,677.22	39,002	38,411	3,266	6.76	483
1926	202,482.91	187,540	184,697	17,786	7.77	2,289
1927	130,713.24	121,093	119,257	11,456	7.67	1,494
1928	5,736.16	5,314	5,233	503	7.59	66
1929	102,519.27	94,943	93,504	9,015	7.54	1,196
1930	43,830.43	40,162	39,553	4,277	8.54	501
1931	66,991.58	61,351	60,421	6,571	8.51	772
1932	57,422.02	52,541	51,744	5,678	8.50	668
1933	4,585.86	4,150	4,087	499	9.50	53
1934	664.17	600	591	73	9.50	8
1935	10,540.31	9,515	9,371	1,169	9.54	123
1936	23,712.52	21,370	21,046	2,667	9.59	278
1937	35,346.69	31,798	31,316	4,031	9.65	418
1938	13,020.84	11,578	11,402	1,619	10.65	152
1939	8,326.11	7,387	7,275	1,051	10.74	98
1940	33,572.77	29,715	29,265	4,308	10.84	397
1941	93,522.36	82,562	81,310	12,212	10.95	1,115
1942	243,298.07	214,151	210,904	32,394	11.09	2,921
1943	120,325.84	104,611	103,025	17,301	12.09	1,431
1944	46,050.09	39,907	39,302	6,748	12.24	551
1945	110,439.90	95,365	93,919	16,521	12.41	1,331
1946	299,539.99	257,664	253,758	45,782	12.59	3,636
1947	152,814.56	130,932	128,947	23,868	12.79	1,866
1948	268,841.97	229,376	225,899	42,943	12.99	3,306
1949	706,401.52	599,947	590,852	115,550	13.22	8,741
1950	718,741.38	602,233	593,103	125,638	14.22	8,835
1951	1,034,789.68	862,808	849,728	185,062	14.45	12,807
1952	661,748.08	548,854	540,533	121,215	14.71	8,240
1953	1,953,204.73	1,611,003	1,586,580	366,625	14.97	24,491
1954	1,657,626.96	1,359,420	1,338,811	318,816	15.25	20,906

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 62-R1.5						
1955	1,511,506.72	1,232,180	1,213,500	298,007	15.53	19,189
1956	337,310.66	273,222	269,080	68,231	15.83	4,310
1957	1,391,432.46	1,119,547	1,102,574	288,858	16.15	17,886
1958	1,579,648.90	1,262,297	1,243,160	336,489	16.47	20,430
1959	1,273,405.65	1,010,320	995,003	278,403	16.80	16,572
1960	1,561,229.62	1,229,312	1,210,675	350,555	17.15	20,441
1961	2,511,207.02	1,961,755	1,932,014	579,193	17.50	33,097
1962	2,893,333.31	2,242,044	2,208,054	685,279	17.87	38,348
1963	2,329,216.12	1,789,770	1,762,637	566,579	18.24	31,062
1964	3,316,274.91	2,525,675	2,487,385	828,890	18.62	44,516
1965	2,685,318.60	2,026,341	1,995,621	689,698	19.02	36,262
1966	2,304,275.73	1,722,446	1,696,333	607,943	19.42	31,305
1967	2,496,702.34	1,848,059	1,820,042	676,660	19.83	34,123
1968	1,370,209.09	1,003,815	988,597	381,612	20.26	18,836
1969	1,172,194.33	849,606	836,726	335,468	20.69	16,214
1970	3,420,168.81	2,451,919	2,414,748	1,005,421	21.13	47,583
1971	2,156,858.10	1,528,781	1,505,604	651,254	21.57	30,193
1972	2,590,495.41	1,814,383	1,786,877	803,618	22.03	36,478
1973	3,375,950.82	2,335,483	2,300,077	1,075,874	22.50	47,817
1974	2,493,310.60	1,703,180	1,677,360	815,951	22.96	35,538
1975	3,164,197.43	2,133,302	2,100,961	1,063,236	23.44	45,360
1976	2,171,693.30	1,444,176	1,422,282	749,411	23.93	31,317
1977	838,680.97	549,839	541,503	297,178	24.43	12,164
1978	3,964,557.26	2,561,500	2,522,667	1,441,890	24.92	57,861
1979	4,139,034.01	2,634,081	2,594,148	1,544,886	25.43	60,751
1980	2,009,220.86	1,258,576	1,239,496	769,725	25.94	29,673
1981	6,130,015.68	3,777,316	3,720,051	2,409,965	26.47	91,045
1982	4,643,162.94	2,813,292	2,770,642	1,872,521	26.99	69,378
1983	784,299.35	466,972	459,893	324,406	27.52	11,788
1984	2,336,203.19	1,365,744	1,345,039	991,164	28.07	35,310
1985	2,515,943.35	1,452,957	1,430,930	1,085,013	28.17	38,517
1986	4,188,421.20	2,371,484	2,335,532	1,852,889	28.73	64,493
1987	2,727,049.16	1,512,967	1,490,030	1,237,019	29.29	42,233
1988	1,744,667.61	947,703	933,336	811,332	29.86	27,171
1989	3,579,821.92	1,901,959	1,873,125	1,706,697	30.44	56,068
1990	2,270,643.54	1,186,638	1,168,648	1,101,996	30.60	36,013
1991	3,759,521.98	1,918,108	1,889,029	1,870,493	31.20	59,952
1992	3,150,611.81	1,568,059	1,544,287	1,606,325	31.79	50,529
1993	4,494,542.33	2,179,853	2,146,806	2,347,736	32.39	72,483
1994	2,390,581.64	1,135,526	1,118,311	1,272,271	32.61	39,015
1995	3,049,482.89	1,407,946	1,386,601	1,662,882	33.23	50,042
1996	4,681,827.18	2,098,395	2,066,583	2,615,244	33.85	77,260
1997	6,744,535.73	2,948,711	2,904,008	3,840,528	34.11	112,592
1998	7,030,895.44	2,976,178	2,931,059	4,099,836	34.74	118,015

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 62-R1.5						
1999	973,302.44	400,611	394,538	578,764	35.02	16,527
2000	2,214,187.61	879,475	866,142	1,348,046	35.67	37,792
2001	6,553,153.28	2,521,653	2,483,424	4,069,729	35.98	113,111
2002	1,444,120.38	537,213	529,069	915,051	36.30	25,208
2003	1,011,918.78	360,951	355,479	656,440	36.97	17,756
2004	4,309,453.98	1,479,005	1,456,583	2,852,871	37.32	76,443
2005	3,625,663.31	1,193,931	1,175,831	2,449,832	37.68	65,017
2006	10,773,828.77	3,393,756	3,342,306	7,431,523	38.06	195,258
2007	5,749,479.04	1,726,569	1,700,394	4,049,085	38.45	105,308
2008	4,659,386.02	1,328,857	1,308,711	3,350,675	38.85	86,246
2009	6,165,067.69	1,662,719	1,637,512	4,527,556	39.26	115,322
2010	8,494,017.85	2,155,782	2,123,100	6,370,918	39.69	160,517
2011	21,714,042.76	5,185,313	5,106,703	16,607,340	39.85	416,746
2012	10,031,336.77	2,237,991	2,204,063	7,827,274	40.05	195,438
2013	9,236,553.58	1,910,119	1,881,161	7,355,393	40.26	182,697
2014	9,812,968.12	1,864,464	1,836,199	7,976,769	40.50	196,957
2015	8,188,590.09	1,413,351	1,391,924	6,796,666	40.76	166,748
2016	11,462,004.44	1,778,903	1,751,935	9,710,069	40.81	237,934
2017	9,812,429.33	1,346,265	1,325,856	8,486,573	40.89	207,546
2018	17,272,020.70	2,062,279	2,031,015	15,241,006	40.58	375,579
2019	13,091,413.44	1,314,378	1,294,452	11,796,961	40.34	292,438
2020	13,532,074.22	1,089,332	1,072,817	12,459,257	39.98	311,637
2021	9,324,085.66	559,445	550,964	8,773,122	39.17	223,976
2022	13,163,568.58	502,848	495,225	12,668,344	37.72	335,852
2023	28,519,529.29	416,385	410,072	28,109,457	33.63	835,845
	365,312,723.98	123,367,220	121,496,952	243,815,772		6,972,878

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 35.0 1.91

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 362.10 STATION EQUIPMENT - SUB-TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 62-R1.5						
2007	5,569.72	1,673	498-	6,068	38.45	158
2008	3,999.55	1,141	340-	4,340	38.85	112
2009	21,815.20	5,884	1,752-	23,567	39.26	600
2010	875,111.94	222,103	66,114-	941,226	39.69	23,714
2011	735,721.12	175,690	52,298-	788,019	39.85	19,775
2012	333,588.49	74,424	22,154-	355,742	40.05	8,882
2013	14,698.94	3,040	905-	15,604	40.26	388
2014	293,116.37	55,692	16,578-	309,694	40.50	7,647
2015	766,697.55	132,332	39,392-	806,090	40.76	19,776
2016	563,892.27	87,516	26,051-	589,943	40.81	14,456
2017	1,697,037.29	232,834	69,308-	1,766,345	40.89	43,197
2018	3,058,803.21	365,221	108,716-	3,167,519	40.58	78,056
2019	677,036.50	67,974	20,234-	697,270	40.34	17,285
2020	1,061,153.73	85,423	25,428-	1,086,582	39.98	27,178
2021	622,935.34	37,376	11,126-	634,061	39.17	16,187
2022	605,741.20	23,139	6,888-	612,629	37.72	16,241
2023	223,477.85	3,263	971-	224,449	33.63	6,674
	11,560,396.27	1,574,725	468,753-	12,029,150		300,326

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 40.1 2.60

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
1900	35,635.96	35,636	35,636			
1943	705,601.35	647,530	633,362	72,239	7.22	10,005
1944	101,413.37	92,712	90,683	10,730	7.46	1,438
1945	163,403.30	148,795	145,539	17,864	7.71	2,317
1946	291,954.47	264,744	258,951	33,003	7.97	4,141
1947	239,933.28	216,588	211,849	28,084	8.25	3,404
1948	416,112.16	373,835	365,656	50,456	8.54	5,908
1949	269,828.25	241,226	235,948	33,880	8.83	3,837
1950	604,281.38	537,448	525,689	78,592	9.14	8,599
1951	723,022.55	639,513	625,521	97,502	9.47	10,296
1952	881,767.68	775,426	758,460	123,308	9.80	12,582
1953	1,061,852.01	928,271	907,961	153,891	10.15	15,162
1954	1,292,908.78	1,123,279	1,098,702	194,207	10.50	18,496
1955	1,284,356.78	1,108,528	1,084,274	200,083	10.87	18,407
1956	1,083,621.66	928,880	908,556	175,066	11.24	15,575
1957	1,256,354.97	1,069,409	1,046,011	210,344	11.62	18,102
1958	1,276,967.02	1,079,037	1,055,428	221,539	12.02	18,431
1959	1,734,928.20	1,454,737	1,422,908	312,020	12.42	25,122
1960	2,019,885.73	1,680,141	1,643,380	376,506	12.84	29,323
1961	2,330,373.30	1,922,558	1,880,493	449,880	13.26	33,928
1962	2,029,105.17	1,659,808	1,623,492	405,613	13.68	29,650
1963	2,580,197.55	2,091,766	2,045,999	534,199	14.13	37,806
1964	2,187,839.34	1,757,273	1,718,824	469,015	14.58	32,168
1965	2,210,837.25	1,758,942	1,720,457	490,380	15.03	32,627
1966	2,272,811.03	1,790,521	1,751,345	521,466	15.49	33,665
1967	1,679,024.79	1,309,136	1,280,492	398,533	15.96	24,971
1968	1,629,413.30	1,256,929	1,229,428	399,985	16.45	24,315
1969	2,027,970.91	1,536,391	1,502,775	525,196	17.44	30,114
1970	2,245,878.65	1,682,163	1,645,358	600,521	17.93	33,493
1971	2,266,509.64	1,677,670	1,640,963	625,547	18.43	33,942
1972	2,739,708.27	2,003,549	1,959,712	779,996	18.92	41,226
1973	3,011,615.38	2,174,989	2,127,401	884,214	19.43	45,508
1974	2,588,380.91	1,844,998	1,804,630	783,751	19.94	39,305
1975	1,630,162.29	1,146,330	1,121,249	508,913	20.47	24,861
1976	2,121,545.80	1,471,292	1,439,100	682,446	20.99	32,513
1977	2,379,993.96	1,615,778	1,580,425	799,569	21.99	36,361
1978	2,746,958.96	1,837,166	1,796,969	949,990	22.53	42,166
1979	3,157,888.69	2,079,785	2,034,280	1,123,609	23.07	48,704
1980	2,662,399.05	1,725,767	1,688,008	974,391	23.61	41,270
1981	5,096,837.91	3,249,234	3,178,141	1,918,697	24.17	79,383
1982	4,635,910.22	2,885,854	2,822,712	1,813,198	25.17	72,038
1983	5,231,815.79	3,199,779	3,129,769	2,102,047	25.72	81,728
1984	5,910,275.12	3,548,529	3,470,888	2,439,387	26.29	92,788
1985	6,687,950.47	3,939,203	3,853,014	2,834,936	26.86	105,545

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
1986	7,822,112.79	4,517,270	4,418,433	3,403,680	27.44	124,041
1987	10,058,521.60	5,653,895	5,530,189	4,528,333	28.44	159,224
1988	9,261,068.13	5,095,440	4,983,953	4,277,115	29.02	147,385
1989	9,296,759.37	5,003,516	4,894,040	4,402,719	29.60	148,741
1990	7,879,458.00	4,144,595	4,053,912	3,825,546	30.19	126,716
1991	14,999,013.33	7,652,497	7,485,062	7,513,951	31.20	240,832
1992	8,854,158.01	4,406,714	4,310,296	4,543,862	31.79	142,934
1993	23,572,408.21	11,432,618	11,182,475	12,389,933	32.39	382,523
1994	16,875,637.91	7,914,674	7,741,503	9,134,135	33.40	273,477
1995	21,021,108.72	9,585,626	9,375,894	11,645,215	34.00	342,506
1996	11,915,896.41	5,276,359	5,160,913	6,754,983	34.61	195,174
1997	13,466,273.46	5,781,071	5,654,582	7,811,691	35.23	221,734
1998	20,959,862.46	8,658,519	8,469,072	12,490,790	36.23	344,764
1999	14,372,965.07	5,740,562	5,614,960	8,758,005	36.85	237,666
2000	12,583,685.52	4,849,752	4,743,640	7,840,046	37.48	209,179
2001	9,310,857.74	3,435,707	3,360,534	5,950,324	38.48	154,634
2002	3,986,794.54	1,414,515	1,383,566	2,603,229	39.10	66,579
2003	5,112,408.34	1,729,017	1,691,186	3,421,222	40.11	85,296
2004	7,923,580.20	2,564,863	2,508,744	5,414,836	40.74	132,912
2005	13,578,493.51	4,195,754	4,103,952	9,474,542	41.38	228,964
2006	12,711,349.67	3,714,256	3,632,989	9,078,361	42.38	214,213
2007	6,361,680.21	1,763,458	1,724,874	4,636,806	43.02	107,783
2008	16,181,402.98	4,239,528	4,146,768	12,034,635	43.67	275,581
2009	12,880,709.15	3,155,774	3,086,726	9,793,983	44.67	219,252
2010	14,855,533.93	3,409,345	3,334,749	11,520,785	45.32	254,210
2011	43,680,921.01	9,282,196	9,079,104	34,601,817	46.32	747,017
2012	17,566,154.42	3,453,506	3,377,944	14,188,210	46.98	302,005
2013	14,341,686.97	2,590,109	2,533,438	11,808,249	47.64	247,864
2014	14,353,231.82	2,345,318	2,294,003	12,059,229	48.64	247,928
2015	10,014,774.91	1,472,172	1,439,961	8,574,814	49.31	173,896
2016	14,936,273.73	1,938,728	1,896,309	13,039,965	50.30	259,244
2017	14,065,672.00	1,590,828	1,556,021	12,509,651	50.97	245,432
2018	17,021,294.61	1,637,449	1,601,622	15,419,673	51.65	298,542
2019	20,197,505.18	1,599,642	1,564,642	18,632,863	52.32	356,133
2020	30,899,258.13	1,915,754	1,873,838	29,025,420	52.99	547,753
2021	26,495,208.62	1,179,037	1,153,240	25,341,969	53.68	472,093
2022	29,376,081.70	787,279	770,054	28,606,028	54.37	526,136
2023	37,201,985.55	338,538	331,131	36,870,854	54.45	677,151
	685,497,020.56	219,977,026	215,164,757	470,332,263		11,488,734

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 40.9 1.68

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 364.20 POLES AND FIXTURES - SUB-TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
2006	68,211.88	19,932	40,203-	108,415	42.38	2,558
2008	0.07					
2010	74,507.26	17,099	34,489-	108,996	45.32	2,405
2012	3,663.40	720	1,452-	5,115	46.98	109
2014	4,504.10	736	1,485-	5,989	48.64	123
2016	28,691.93	3,724	7,511-	36,203	50.30	720
2017	20,670.33	2,338	4,716-	25,386	50.97	498
2018	37,268.45	3,585	7,231-	44,499	51.65	862
2019	23,813.55	1,886	3,804-	27,618	52.32	528
2020	74,381.46	4,612	9,302-	83,683	52.99	1,579
2021	56,283.61	2,505	5,053-	61,337	53.68	1,143
2022	12,527.61	336	678-	13,206	54.37	243
2023	131,372.43	1,195	2,410-	133,782	54.45	2,457
	535,896.08	58,668	118,334-	654,230		13,225

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 49.5 2.47

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R0.5						
1943	2,862,886.11	2,396,808	1,517,814	1,345,072	15.65	85,947
1944	14,369.27	11,995	7,596	6,773	15.73	431
1945	141,726.17	116,811	73,972	67,754	16.74	4,047
1946	355,047.74	291,672	184,706	170,342	16.84	10,115
1947	467,622.44	382,796	242,411	225,211	16.95	13,287
1948	405,134.11	330,346	209,196	195,938	17.09	11,465
1949	429,398.53	345,494	218,789	210,610	18.09	11,642
1950	391,165.94	313,402	198,466	192,700	18.24	10,565
1951	556,167.34	443,543	280,880	275,287	18.41	14,953
1952	520,899.82	413,386	261,783	259,117	18.59	13,939
1953	873,081.98	689,386	436,564	436,518	18.79	23,231
1954	1,439,558.75	1,120,553	709,607	729,952	19.79	36,885
1955	1,502,903.65	1,163,247	736,643	766,261	20.00	38,313
1956	1,034,882.20	796,342	504,295	530,587	20.22	26,241
1957	1,010,866.88	773,111	489,584	521,283	20.45	25,491
1958	991,583.36	753,405	477,105	514,478	20.71	24,842
1959	1,414,223.55	1,067,173	675,803	738,421	20.97	35,213
1960	1,724,804.26	1,281,530	811,548	913,256	21.97	41,568
1961	2,075,593.01	1,530,750	969,370	1,106,223	22.25	49,718
1962	2,431,629.55	1,779,467	1,126,874	1,304,756	22.54	57,886
1963	3,117,183.72	2,263,075	1,433,126	1,684,058	22.83	73,765
1964	2,979,090.66	2,144,945	1,358,318	1,620,773	23.14	70,042
1965	2,300,053.32	1,641,548	1,039,534	1,260,519	23.47	53,708
1966	2,930,516.31	2,072,461	1,312,416	1,618,100	23.80	67,987
1967	1,867,685.42	1,308,500	828,627	1,039,058	24.15	43,025
1968	1,711,702.74	1,187,579	752,052	959,651	24.50	39,169
1969	2,222,637.52	1,526,285	966,542	1,256,096	24.87	50,506
1970	2,389,039.19	1,623,113	1,027,860	1,361,179	25.24	53,929
1971	2,703,446.86	1,816,716	1,150,462	1,552,985	25.62	60,616
1972	3,264,987.80	2,169,258	1,373,715	1,891,273	26.02	72,685
1973	3,594,047.76	2,359,492	1,494,183	2,099,865	26.42	79,480
1974	2,686,117.19	1,741,678	1,102,943	1,583,174	26.84	58,986
1975	1,711,304.27	1,095,577	693,790	1,017,514	27.26	37,326
1976	2,034,045.22	1,285,110	813,815	1,220,230	27.68	44,083
1977	2,355,093.44	1,478,528	936,300	1,418,793	27.57	51,461
1978	2,744,225.35	1,698,127	1,075,364	1,668,861	28.03	59,538
1979	3,387,629.42	2,065,099	1,307,754	2,079,875	28.50	72,978
1980	3,741,585.42	2,246,074	1,422,359	2,319,226	28.96	80,084
1981	7,215,445.15	4,262,885	2,699,535	4,515,910	29.44	153,394
1982	6,346,038.44	3,713,702	2,351,757	3,994,281	29.42	135,768
1983	6,168,625.48	3,547,577	2,246,555	3,922,070	29.92	131,085
1984	7,033,304.03	3,972,410	2,515,587	4,517,717	30.43	148,463
1985	8,606,984.17	4,804,419	3,042,469	5,564,515	30.47	182,623
1986	8,123,576.97	4,447,658	2,816,545	5,307,032	30.99	171,250

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R0.5						
1987	11,442,836.84	6,140,226	3,888,389	7,554,448	31.52	239,672
1988	8,658,728.92	4,580,468	2,900,649	5,758,080	31.61	182,160
1989	9,032,197.72	4,674,162	2,959,982	6,072,216	32.17	188,754
1990	10,490,970.93	5,342,002	3,382,902	7,108,069	32.29	220,132
1991	18,433,825.86	9,165,298	5,804,060	12,629,766	32.86	384,351
1992	4,394,532.20	2,145,411	1,358,613	3,035,919	33.02	91,942
1993	19,306,588.62	9,243,995	5,853,896	13,452,693	33.20	405,202
1994	13,521,384.30	6,341,529	4,015,867	9,505,517	33.40	284,596
1995	15,394,663.25	7,019,966	4,445,497	10,949,166	34.00	322,034
1996	13,127,697.24	5,848,389	3,703,579	9,424,118	34.23	275,317
1997	15,308,931.26	6,653,262	4,213,276	11,095,655	34.48	321,800
1998	12,282,252.49	5,199,077	3,292,392	8,989,860	34.74	258,775
1999	9,585,463.65	3,945,377	2,498,468	7,086,996	35.02	202,370
2000	10,809,991.08	4,343,454	2,750,556	8,059,435	34.98	230,401
2001	7,059,138.01	2,747,417	1,739,842	5,319,296	35.31	150,646
2002	6,527,562.93	2,455,669	1,555,089	4,972,474	35.65	139,480
2003	7,202,221.63	2,628,091	1,664,277	5,537,945	35.68	155,211
2004	12,619,092.44	4,454,540	2,820,903	9,798,189	35.75	274,075
2005	30,503,042.29	10,383,236	6,575,337	23,927,705	35.85	667,439
2006	32,640,949.70	10,680,119	6,763,343	25,877,607	35.98	719,222
2007	20,556,212.14	6,444,373	4,080,994	16,475,218	36.13	455,998
2008	35,976,088.98	10,764,046	6,816,491	29,159,598	36.31	803,073
2009	31,475,675.43	8,989,453	5,692,704	25,782,971	36.26	711,058
2010	31,049,517.07	8,426,839	5,336,420	25,713,097	36.25	709,327
2011	23,563,191.47	6,036,890	3,822,950	19,740,241	36.28	544,108
2012	24,994,941.17	6,036,278	3,822,562	21,172,379	36.12	586,168
2013	24,623,602.42	5,560,009	3,520,958	21,102,644	36.01	586,022
2014	24,439,690.36	5,132,335	3,250,127	21,189,563	35.75	592,715
2015	24,341,216.42	4,697,855	2,974,986	21,366,230	35.55	601,019
2016	25,232,948.36	4,428,382	2,804,338	22,428,610	35.24	636,453
2017	29,259,087.77	4,622,936	2,927,542	26,331,546	34.65	759,929
2018	31,113,141.64	4,330,949	2,742,637	28,370,505	34.02	833,936
2019	32,677,268.60	3,895,130	2,466,649	30,210,620	33.24	908,863
2020	40,321,161.37	3,951,474	2,502,329	37,818,832	32.21	1,174,133
2021	40,096,840.45	3,007,263	1,904,394	38,192,446	30.83	1,238,808
2022	41,957,424.16	2,097,871	1,328,507	40,628,917	28.53	1,424,077
2023	42,147,485.63	876,668	555,163	41,592,322	23.54	1,766,879
	904,045,475.31	275,763,472	174,631,282	729,414,193		22,573,875

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.3 2.50

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 365.10 OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
1943	276,300.72	251,323	267,884	8,417	8.00	1,052
1944	20,486.86	18,405	19,618	869	8.99	97
1945	107,339.22	96,058	102,388	4,951	9.22	537
1946	210,713.68	187,788	200,162	10,552	9.46	1,115
1947	144,126.33	127,898	136,326	7,800	9.71	803
1948	166,991.30	147,520	157,241	9,750	9.97	978
1949	200,632.29	176,376	187,998	12,634	10.25	1,233
1950	135,824.68	117,801	125,564	10,261	11.25	912
1951	162,822.30	140,483	149,740	13,082	11.53	1,135
1952	195,558.90	167,790	178,847	16,712	11.83	1,413
1953	243,367.43	207,592	221,271	22,096	12.15	1,819
1954	377,075.82	317,121	338,018	39,058	13.14	2,972
1955	270,316.47	225,903	240,789	29,527	13.47	2,192
1956	233,666.88	193,990	206,773	26,894	13.80	1,949
1957	192,556.75	157,511	167,890	24,667	14.80	1,667
1958	227,254.01	184,576	196,739	30,515	15.15	2,014
1959	326,489.25	261,126	278,333	48,156	16.15	2,982
1960	336,506.34	267,119	284,721	51,785	16.50	3,138
1961	321,699.24	253,338	270,032	51,667	16.87	3,063
1962	163,406.12	126,623	134,967	28,439	17.87	1,591
1963	330,161.45	253,696	270,414	59,747	18.24	3,276
1964	196,609.42	148,558	158,347	38,262	19.24	1,989
1965	156,894.18	117,482	125,224	31,670	19.62	1,614
1966	137,118.43	100,919	107,569	29,549	20.62	1,433
1967	70,774.57	51,581	54,980	15,795	21.02	751
1968	102,298.42	73,808	78,672	23,626	21.42	1,103
1969	165,061.79	116,946	124,652	40,410	22.42	1,802
1970	141,862.30	99,417	105,968	35,894	22.84	1,572
1971	156,090.82	107,359	114,434	41,657	23.83	1,748
1972	202,431.27	137,613	146,681	55,750	24.26	2,298
1973	262,565.44	175,026	186,560	76,005	25.26	3,009
1974	202,768.03	133,502	142,299	60,469	25.68	2,355
1975	121,236.63	78,198	83,351	37,886	26.69	1,419
1976	147,459.20	93,858	100,043	47,416	27.13	1,748
1977	153,514.20	95,655	101,958	51,556	28.13	1,833
1978	152,886.75	93,215	99,357	53,530	29.13	1,838
1979	138,237.00	83,053	88,526	49,711	29.57	1,681
1980	112,340.58	65,966	70,313	42,028	30.58	1,374
1981	167,148.56	96,612	102,978	64,171	31.03	2,068
1982	230,983.79	130,367	138,958	92,026	32.03	2,873
1983	300,892.83	165,732	176,653	124,240	33.03	3,761
1984	237,671.89	128,628	137,104	100,568	33.49	3,003

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 365.10 OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
1985	383,851.81	202,443	215,783	168,069	34.50	4,872
1986	631,805.32	324,622	346,013	285,792	35.49	8,053
1987	587,781.72	296,066	315,576	272,206	35.96	7,570
1988	517,842.93	253,691	270,408	247,435	36.96	6,695
1989	370,484.02	176,387	188,010	182,474	37.96	4,807
1990	361,599.66	167,168	178,184	183,416	38.96	4,708
1991	798,090.31	360,577	384,338	413,752	39.44	10,491
1992	397,909.84	174,205	185,684	212,226	40.45	5,247
1993	618,050.92	262,054	279,322	338,729	41.44	8,174
1994	201,812.65	82,743	88,195	113,618	42.45	2,677
1995	683,550.18	270,823	288,669	394,881	43.44	9,090
1996	466,314.77	179,531	191,361	274,954	43.93	6,259
1997	254,639.18	94,471	100,696	153,943	44.93	3,426
1998	140,621.23	50,202	53,510	87,111	45.93	1,897
1999	518,033.29	177,685	189,394	328,639	46.93	7,003
2000	675,798.13	222,338	236,989	438,809	47.93	9,155
2001	848,566.30	267,298	284,912	563,654	48.93	11,520
2002	618,166.45	186,068	198,329	419,837	49.93	8,409
2003	688.60	199	212	477	50.43	9
2005	67,151.14	17,513	18,667	48,484	52.43	925
2006	7,380,103.20	1,821,409	1,941,433	5,438,670	53.42	101,810
2007	1,244,906.81	289,565	308,646	936,261	54.43	17,201
2008	21,747,370.73	4,753,975	5,067,243	16,680,128	55.42	300,977
2009	19,774,272.02	4,041,861	4,308,204	15,466,068	56.43	274,075
2010	15,854,093.88	3,018,619	3,217,534	12,636,560	57.42	220,072
2011	9,051,231.56	1,594,827	1,699,920	7,351,312	58.43	125,814
2012	101,420.92	16,450	17,534	83,887	59.42	1,412
2013	40,775,500.03	6,034,774	6,432,441	34,343,059	60.43	568,311
2014	9,832,998.60	1,317,622	1,404,448	8,428,551	61.42	137,228
2015	9,532,521.12	1,141,996	1,217,249	8,315,272	62.43	133,194
2016	19,331,812.84	2,058,838	2,194,507	17,137,306	62.92	272,367
2017	9,147,203.86	844,287	899,922	8,247,282	63.92	129,025
2018	34,031,266.10	2,657,842	2,832,984	31,198,282	64.92	480,565
2019	27,868,237.24	1,780,780	1,898,126	25,970,111	65.92	393,964
2020	23,751,932.01	1,180,471	1,258,260	22,493,672	66.92	336,128
2021	15,810,753.30	561,282	598,268	15,212,485	67.92	223,977
2023	599,335.09	4,255	4,535	594,800	69.92	8,507
	283,177,859.90	43,058,469	45,895,848	237,282,012		3,922,824

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 60.5 1.39

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 365.20 OVERHEAD CONDUCTORS AND DEVICES - SUB-TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R0.5						
1998	301.81	128	64	238	34.74	7
2004	21,790.27	7,692	3,856	17,934	35.75	502
2005	63,298.87	21,547	10,801	52,498	35.85	1,464
2006	49,203.23	16,099	8,070	41,133	35.98	1,143
2010	50,378.45	13,673	6,854	43,524	36.25	1,201
2013	20,577.69	4,646	2,329	18,249	36.01	507
2014	128,028.85	26,886	13,477	114,552	35.75	3,204
2015	42,608.75	8,223	4,122	38,487	35.55	1,083
2016	180,319.47	31,646	15,863	164,456	35.24	4,667
2017	55,068.99	8,701	4,362	50,707	34.65	1,463
2018	20,127.97	2,802	1,404	18,724	34.02	550
2019	2,841.43	339	170	2,671	33.24	80
2020	19,796.23	1,940	972	18,824	32.21	584
2022	5,802.18	290	145	5,657	28.53	198
2023	90,049.61	1,873	940	89,110	23.54	3,785
	750,193.80	146,485	73,429	676,765		20,438

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 33.1 2.72

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 365.30 OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY - SUB-TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
2007	88.32	21	56	32	54.43	1
2013	28,148.97	4,166	11,014	17,135	60.43	284
2016	8,920.01	950	2,512	6,408	62.92	102
	37,157.30	5,137	13,582	23,575		387

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 60.9 1.04

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2						
1943	808,111.97	709,037	716,442	91,670	11.25	8,148
1945	3,543.91	3,088	3,120	424	11.59	37
1947	101,426.55	87,673	88,589	12,838	12.00	1,070
1948	2,538.17	2,185	2,208	330	12.22	27
1949	193,651.88	164,469	166,187	27,465	13.22	2,078
1950	52,945.40	44,749	45,216	7,729	13.46	574
1951	110,440.77	92,881	93,851	16,590	13.71	1,210
1952	72,412.29	60,580	61,213	11,199	13.97	802
1953	79,918.72	66,484	67,178	12,741	14.25	894
1954	55,078.98	45,550	46,026	9,053	14.54	623
1955	92,666.70	76,172	76,968	15,699	14.83	1,059
1956	62,427.63	50,991	51,524	10,904	15.14	720
1957	81,948.40	66,485	67,179	14,769	15.47	955
1959	113,769.31	90,265	91,208	22,561	16.80	1,343
1960	234,287.73	184,478	186,405	47,883	17.15	2,792
1961	115,003.57	89,841	90,779	24,225	17.50	1,384
1962	107,273.47	83,126	83,994	23,279	17.87	1,303
1963	102,500.06	78,761	79,584	22,916	18.24	1,256
1964	136,319.75	103,821	104,905	31,415	18.62	1,687
1965	275,670.59	208,021	210,194	65,477	19.02	3,443
1966	587,400.34	439,082	443,668	143,732	19.42	7,401
1967	713,658.68	528,250	533,767	179,892	19.83	9,072
1968	537,154.31	393,519	397,629	139,525	20.26	6,887
1969	700,756.17	507,908	513,213	187,543	20.69	9,064
1970	626,917.29	446,114	450,773	176,144	21.68	8,125
1971	791,444.02	556,781	562,596	228,848	22.13	10,341
1972	902,548.14	627,451	634,004	268,544	22.58	11,893
1973	1,033,649.14	709,910	717,324	316,325	23.03	13,735
1974	873,878.66	592,665	598,855	275,024	23.49	11,708
1975	514,098.06	344,086	347,680	166,418	23.96	6,946
1976	524,887.29	346,531	350,150	174,737	24.45	7,147
1977	503,644.27	327,872	331,296	172,348	24.93	6,913
1978	512,636.50	328,908	332,343	180,294	25.42	7,093
1979	528,160.85	333,745	337,231	190,930	25.92	7,366
1980	340,795.70	211,975	214,189	126,607	26.43	4,790
1981	450,700.63	275,829	278,710	171,991	26.94	6,384
1982	417,918.59	251,503	254,130	163,789	27.46	5,965
1983	323,763.78	191,442	193,441	130,323	27.99	4,656
1984	382,772.39	222,238	224,559	158,213	28.53	5,545
1985	402,564.19	229,381	231,777	170,787	29.07	5,875
1986	671,777.42	375,389	379,310	292,467	29.61	9,877
1987	690,086.70	377,822	381,768	308,319	30.17	10,219
1988	772,510.39	414,066	418,391	354,119	30.73	11,524
1989	588,248.59	308,478	311,700	276,549	31.29	8,838

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2						
1990	802,045.35	411,128	415,422	386,623	31.86	12,135
1991	1,353,514.54	677,434	684,509	669,006	32.44	20,623
1992	1,205,954.92	588,747	594,896	611,059	33.02	18,506
1993	1,701,189.74	809,426	817,880	883,310	33.60	26,289
1994	838,209.35	388,259	392,314	445,895	34.19	13,042
1995	1,513,191.47	681,390	688,506	824,685	34.79	23,705
1996	608,180.85	265,897	268,674	339,507	35.40	9,591
1997	1,166,618.35	497,679	502,877	663,741	35.61	18,639
1998	1,360,292.06	561,937	567,806	792,486	36.23	21,874
1999	600,741.74	239,936	242,442	358,300	36.85	9,723
2000	1,831,628.35	705,910	713,282	1,118,346	37.48	29,838
2001	1,403,405.14	520,944	526,385	877,020	38.11	23,013
2002	936,232.74	334,141	337,631	598,602	38.74	15,452
2003	8,925.61	3,074	3,106	5,820	39.02	149
2004	10,435.41	3,440	3,476	6,959	39.67	175
2005	28,033.70	8,817	8,909	19,125	40.32	474
2006	28,168.39	8,479	8,568	19,600	40.64	482
2007	5,120.40	1,461	1,476	3,644	41.31	88
2008	9,980.57	2,707	2,735	7,246	41.65	174
2009	3,205.10	818	827	2,378	42.32	56
2011	1,930,728.68	432,097	436,609	1,494,120	43.36	34,458
2012	443,334.55	92,302	93,266	350,069	43.75	8,002
2013	298,106.76	57,296	57,894	240,213	44.14	5,442
2014	203,289.09	35,738	36,111	167,178	44.55	3,753
2015	325,569.08	51,765	52,306	273,263	44.97	6,077
2016	89,552.10	12,698	12,831	76,721	45.41	1,690
2017	275,764.87	34,415	34,774	240,991	45.58	5,287
2018	1,758,148.89	188,474	190,443	1,567,706	45.78	34,244
2019	920,436.82	82,011	82,867	837,570	46.01	18,204
2020	777,838.81	54,993	55,567	722,272	46.00	15,702
2021	1,180,377.17	61,380	62,021	1,118,356	45.58	24,536
2022	1,092,235.21	35,388	35,758	1,056,477	44.80	23,582
2023	4,016,216.45	47,391	47,886	3,968,330	42.05	94,372
	45,920,580.21	19,547,174	19,751,328	26,169,252		748,146

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 35.0 1.63

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-R2.5						
1956	8.08	8	8			
1961	14.54	14	14	1	4.62	
1962	123.56	115	111	13	4.73	3
1963	118.15	109	105	13	4.86	3
1964	183.12	169	163	20	5.02	4
1965	12,416.52	11,403	11,028	1,389	5.20	267
1966	62,572.91	57,204	55,324	7,249	5.40	1,342
1967	127,125.71	114,922	111,146	15,980	6.00	2,663
1968	536,918.92	482,744	466,883	70,036	6.23	11,242
1969	464,192.88	417,402	403,688	60,505	6.11	9,903
1970	610,416.39	545,346	527,428	82,988	6.38	13,008
1971	549,819.46	487,800	471,773	78,046	6.67	11,701
1972	767,907.11	676,219	654,001	113,906	6.98	16,319
1973	648,312.54	566,366	547,757	100,556	7.31	13,756
1974	708,078.24	613,337	593,185	114,893	7.65	15,019
1975	860,861.71	738,964	714,684	146,178	8.00	18,272
1976	676,652.71	575,290	556,388	120,265	8.37	14,369
1977	665,985.69	560,494	542,078	123,908	8.75	14,161
1978	786,228.28	654,614	633,106	153,122	9.15	16,735
1979	890,826.90	733,329	709,234	181,593	9.56	18,995
1980	1,087,139.97	889,063	859,851	227,289	9.69	23,456
1981	709,939.40	573,276	554,440	155,499	10.13	15,350
1982	1,134,510.80	903,978	874,276	260,235	10.58	24,597
1983	1,084,582.63	852,157	824,158	260,425	11.05	23,568
1984	964,194.81	746,480	721,953	242,242	11.52	21,028
1985	845,818.34	644,767	623,582	222,236	12.01	18,504
1986	1,293,798.57	970,349	938,467	355,332	12.50	28,427
1987	1,965,574.60	1,449,218	1,401,602	563,973	13.00	43,383
1988	2,974,192.12	2,153,910	2,083,140	891,052	13.52	65,906
1989	3,324,303.48	2,362,582	2,284,956	1,039,347	14.04	74,028
1990	3,326,596.93	2,317,973	2,241,812	1,084,785	14.58	74,402
1991	4,403,999.26	3,005,729	2,906,971	1,497,028	15.12	99,010
1992	5,698,159.36	3,805,231	3,680,204	2,017,955	15.67	128,778
1993	5,649,284.40	3,687,288	3,566,136	2,083,148	16.23	128,352
1994	3,729,818.05	2,376,640	2,298,552	1,431,266	16.80	85,194
1995	6,796,371.74	4,222,586	4,083,846	2,712,526	17.37	156,162
1996	5,287,756.84	3,184,287	3,079,662	2,208,095	18.16	121,591
1997	6,209,345.43	3,636,193	3,516,720	2,692,625	18.75	143,607
1998	4,990,742.37	2,837,736	2,744,498	2,246,244	19.35	116,085
1999	3,253,478.71	1,793,317	1,734,395	1,519,084	19.95	76,145
2000	3,077,517.74	1,641,548	1,587,612	1,489,906	20.56	72,466
2001	2,791,311.50	1,438,084	1,390,834	1,400,478	21.17	66,154
2002	1,888,767.13	937,962	907,144	981,623	21.79	45,049
2003	3,718,311.95	1,775,866	1,717,517	2,000,795	22.42	89,242

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-R2.5						
2004	3,224,968.58	1,477,681	1,429,129	1,795,840	23.06	77,877
2005	4,055,464.57	1,777,916	1,719,500	2,335,965	23.70	98,564
2006	4,274,757.78	1,787,704	1,728,966	2,545,792	24.34	104,593
2007	2,370,539.08	942,526	911,558	1,458,981	25.00	58,359
2008	3,913,518.77	1,473,831	1,425,406	2,488,113	25.65	97,002
2009	3,142,404.75	1,116,182	1,079,508	2,062,897	26.32	78,378
2010	4,159,179.92	1,386,671	1,341,110	2,818,070	26.99	104,412
2011	14,033,273.81	4,367,155	4,223,665	9,809,609	27.66	354,650
2012	8,321,184.33	2,401,494	2,322,589	5,998,595	28.34	211,665
2013	6,292,948.58	1,671,407	1,616,490	4,676,459	29.03	161,091
2014	7,250,709.42	1,763,373	1,705,435	5,545,274	29.56	187,594
2015	9,127,582.14	2,001,679	1,935,911	7,191,671	30.26	237,663
2016	7,208,902.09	1,411,503	1,365,126	5,843,776	30.81	189,671
2017	7,442,004.77	1,272,583	1,230,770	6,211,235	31.52	197,057
2018	9,317,969.13	1,367,878	1,322,934	7,995,035	31.96	250,158
2019	7,928,279.48	963,286	931,636	6,996,643	32.54	215,017
2020	8,461,501.96	811,458	784,796	7,676,706	33.00	232,627
2021	12,100,267.51	844,599	816,849	11,283,419	33.34	338,435
2022	11,025,116.81	472,978	457,438	10,567,679	33.47	315,736
2023	11,069,680.85	168,259	162,730	10,906,951	32.39	336,738
	229,294,533.88	84,922,232	82,131,978	147,162,556		5,765,533

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.5 2.51

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 367.10 UNDERGROUND CONDUCTORS AND DEVICES - SUB-TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-R2.5						
2006	3,221.73	1,347	1,121	2,101	24.34	86
2007	855.78	340	283	573	25.00	23
2008	989.89	373	310	680	25.65	27
2009	7.03	2	2	5	26.32	
2012	19,278.06	5,564	4,629	14,649	28.34	517
2013	65,089.93	17,288	14,381	50,709	29.03	1,747
2014	86,367.01	21,004	17,473	68,894	29.56	2,331
2015	871.02	191	159	712	30.26	24
2016	1,503.27	294	245	1,258	30.81	41
2017	48,576.37	8,307	6,910	41,666	31.52	1,322
2018	79.43	12	10	69	31.96	2
2019	0.18					
2020	371,258.94	35,604	29,618	341,641	33.00	10,353
2021	385,924.43	26,938	22,409	363,515	33.34	10,903
2022	8,142.49	349	290	7,852	33.47	235
2023	294,018.51	4,469	3,718	290,301	32.39	8,963
	1,286,184.07	122,082	101,558	1,184,626		36,574

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.4 2.84

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-R1						
1929	1,340.02	1,340	1,340			
1943	15,447.76	14,923	13,797	1,651	2.83	583
1944	1,328.98	1,278	1,182	147	3.14	47
1945	816.86	782	723	94	3.47	27
1946	3,538.86	3,401	3,144	395	3.15	125
1947	6,316.25	6,040	5,584	732	3.50	209
1948	4,351.67	4,140	3,828	524	3.87	135
1949	69,997.34	66,231	61,234	8,763	4.24	2,067
1950	91,592.90	86,171	79,670	11,923	4.62	2,581
1951	243,112.13	227,358	210,206	32,906	5.02	6,555
1952	140,571.50	130,661	120,804	19,768	5.42	3,647
1953	223,266.67	207,772	192,097	31,170	5.26	5,926
1954	241,524.93	223,266	206,423	35,102	5.68	6,180
1955	285,655.07	262,203	242,422	43,233	6.13	7,053
1956	318,916.02	290,596	268,673	50,243	6.58	7,636
1957	560,877.58	510,959	472,412	88,466	6.50	13,610
1958	707,210.75	639,248	591,022	116,189	6.96	16,694
1959	744,075.78	667,138	616,808	127,268	7.44	17,106
1960	669,935.57	599,860	554,606	115,330	7.42	15,543
1961	703,265.07	624,148	577,061	126,204	7.92	15,935
1962	674,125.24	592,826	548,102	126,023	8.43	14,949
1963	826,477.83	724,986	670,292	156,186	8.47	18,440
1964	724,842.81	629,671	582,168	142,675	8.99	15,870
1965	932,697.94	807,530	746,609	186,089	9.07	20,517
1966	1,187,122.42	1,017,126	940,393	246,729	9.61	25,674
1967	1,166,515.54	995,271	920,186	246,330	9.72	25,343
1968	1,119,245.97	944,196	872,965	246,281	10.29	23,934
1969	1,215,443.58	1,020,122	943,163	272,281	10.44	26,081
1970	1,344,407.40	1,114,783	1,030,682	313,725	11.02	28,469
1971	1,311,475.98	1,080,919	999,373	312,103	11.20	27,866
1972	1,470,455.95	1,196,510	1,106,244	364,212	11.79	30,892
1973	1,835,016.44	1,482,693	1,370,837	464,179	12.00	38,682
1974	1,761,811.39	1,412,797	1,306,214	455,597	12.23	37,252
1975	1,012,375.67	800,384	740,002	272,374	12.85	21,196
1976	1,409,138.08	1,104,482	1,021,158	387,980	13.10	29,617
1977	2,125,233.96	1,650,457	1,525,944	599,290	13.38	44,790
1978	2,387,756.51	1,825,201	1,687,505	700,252	14.02	49,947
1979	2,468,892.17	1,867,717	1,726,814	742,078	14.32	51,821
1980	2,041,976.72	1,527,807	1,412,547	629,430	14.64	42,994
1981	2,730,225.35	2,019,002	1,866,686	863,539	14.97	57,685
1982	3,145,986.29	2,297,828	2,124,477	1,021,509	15.32	66,678
1983	3,425,979.07	2,455,742	2,270,478	1,155,501	16.00	72,219
1984	4,493,049.94	3,176,586	2,936,940	1,556,110	16.37	95,059
1985	6,441,164.40	4,488,203	4,149,607	2,291,557	16.75	136,809

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-R1						
1986	7,449,132.06	5,111,594	4,725,968	2,723,164	17.15	158,785
1987	5,039,735.87	3,402,830	3,146,116	1,893,620	17.56	107,837
1988	6,733,086.12	4,469,423	4,132,244	2,600,842	17.98	144,652
1989	7,793,401.73	5,081,298	4,697,958	3,095,444	18.41	168,139
1990	6,452,510.18	4,128,316	3,816,870	2,635,640	18.86	139,748
1991	4,944,174.01	3,117,302	2,882,129	2,062,045	19.05	108,244
1992	6,695,902.45	4,134,050	3,822,172	2,873,730	19.52	147,220
1993	6,496,814.35	3,923,426	3,627,437	2,869,377	20.01	143,397
1994	5,588,457.32	3,297,190	3,048,446	2,540,011	20.50	123,903
1995	7,169,486.70	4,148,265	3,835,314	3,334,173	20.76	160,606
1996	2,872,639.65	1,619,594	1,497,410	1,375,230	21.28	64,625
1997	5,478,992.88	3,020,021	2,792,187	2,686,806	21.58	124,504
1998	4,582,917.74	2,454,152	2,269,007	2,313,911	22.12	104,607
1999	5,298,681.13	2,764,852	2,556,268	2,742,413	22.45	122,156
2000	9,757,226.18	4,929,351	4,557,474	5,199,752	23.01	225,978
2001	7,140,283.08	3,502,309	3,238,090	3,902,193	23.37	166,974
2002	6,910,295.77	3,283,773	3,036,041	3,874,255	23.75	163,127
2003	7,632,866.98	3,505,013	3,240,590	4,392,277	24.14	181,950
2004	14,070,583.14	6,227,640	5,757,818	8,312,765	24.56	338,468
2005	19,439,096.77	8,271,336	7,647,335	11,791,762	24.98	472,048
2006	16,497,632.30	6,755,780	6,246,115	10,251,517	25.24	406,162
2007	10,886,700.84	4,256,700	3,935,569	6,951,132	25.70	270,472
2008	16,705,987.29	6,241,357	5,770,501	10,935,486	25.99	420,757
2009	13,712,114.28	4,870,543	4,503,103	9,209,011	26.32	349,886
2010	12,249,553.67	4,134,224	3,822,332	8,427,222	26.50	318,008
2011	33,120,107.61	10,515,634	9,722,320	23,397,788	26.87	870,777
2012	15,589,525.31	4,642,561	4,292,320	11,297,205	27.11	416,717
2013	10,607,778.55	2,951,084	2,728,450	7,879,329	27.24	289,256
2014	9,807,063.78	2,524,338	2,333,898	7,473,166	27.40	272,743
2015	7,812,877.88	1,846,183	1,706,904	6,105,974	27.47	222,278
2016	9,357,779.25	2,000,693	1,849,758	7,508,021	27.59	272,128
2017	9,240,115.24	1,765,786	1,632,573	7,607,542	27.51	276,537
2018	9,858,866.81	1,648,403	1,524,045	8,334,822	27.39	304,302
2019	13,321,854.15	1,894,368	1,751,455	11,570,399	27.15	426,166
2020	13,259,498.02	1,535,450	1,419,614	11,839,884	26.71	443,275
2021	14,478,220.88	1,271,188	1,175,288	13,302,933	25.99	511,848
2022	16,646,571.54	953,849	881,889	15,764,683	24.68	638,763
2023	15,035,796.83	345,823	319,733	14,716,063	21.29	691,219
	448,018,886.70	181,346,053	167,665,163	280,353,723		11,892,705

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.6 2.65

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 369.00 OVERHEAD SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1						
1943	48,024.33	41,752	35,240	12,784	12.09	1,057
1944	1,798.47	1,559	1,316	482	12.24	39
1945	4,000.33	3,423	2,889	1,111	13.25	84
1946	8,349.62	7,118	6,008	2,342	13.41	175
1947	16,303.64	13,845	11,686	4,618	13.59	340
1948	28,284.10	23,917	20,187	8,097	13.79	587
1949	25,167.68	21,186	17,882	7,286	14.00	520
1950	27,055.60	22,472	18,967	8,089	14.99	540
1951	29,999.69	24,795	20,928	9,072	15.22	596
1952	31,475.24	25,879	21,843	9,632	15.46	623
1953	36,894.89	30,173	25,467	11,428	15.71	727
1954	35,737.72	29,062	24,529	11,209	15.97	702
1955	49,674.63	40,152	33,890	15,785	16.25	971
1956	181,157.37	145,506	122,812	58,345	16.54	3,528
1957	264,315.32	209,179	176,555	87,760	17.53	5,006
1958	248,341.26	195,196	164,753	83,588	17.83	4,688
1959	294,877.05	230,122	194,231	100,646	18.15	5,545
1960	352,964.62	273,442	230,795	122,170	18.47	6,615
1961	390,975.62	300,582	253,702	137,274	18.80	7,302
1962	474,784.94	362,071	305,601	169,184	19.15	8,835
1963	559,880.42	423,382	357,350	202,530	19.50	10,386
1964	556,984.44	417,571	352,445	204,539	19.87	10,294
1965	669,889.17	497,728	420,101	249,788	20.24	12,341
1966	637,401.38	469,127	395,960	241,441	20.62	11,709
1967	602,185.30	438,873	370,425	231,760	21.02	11,026
1968	564,015.08	406,937	343,470	220,545	21.42	10,296
1969	611,830.90	436,847	368,715	243,116	21.83	11,137
1970	592,610.10	418,501	353,230	239,380	22.26	10,754
1971	678,310.14	473,596	399,732	278,578	22.69	12,278
1972	727,362.77	501,953	423,667	303,696	23.13	13,130
1973	785,669.34	535,669	452,124	333,545	23.57	14,151
1974	695,084.05	467,931	394,951	300,133	24.03	12,490
1975	643,467.96	427,520	360,843	282,625	24.50	11,536
1976	739,496.75	484,740	409,138	330,359	24.96	13,236
1977	771,865.14	498,934	421,119	350,746	25.44	13,787
1978	726,201.61	465,931	393,263	332,939	25.42	13,098
1979	724,818.30	458,013	386,580	338,238	25.92	13,049
1980	754,925.33	469,564	396,329	358,596	26.43	13,568
1981	1,161,810.81	711,028	600,134	561,677	26.94	20,849
1982	1,131,120.89	680,709	574,543	556,578	27.46	20,269
1983	992,181.59	590,745	498,610	493,572	27.52	17,935
1984	1,140,132.64	666,522	562,569	577,564	28.07	20,576
1985	1,104,857.05	633,746	534,905	569,952	28.62	19,914
1986	1,023,102.54	575,495	485,739	537,364	29.17	18,422

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 369.00 OVERHEAD SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1						
1987	963,972.85	534,812	451,401	512,572	29.29	17,500
1988	986,019.12	535,606	452,071	533,948	29.86	17,882
1989	877,590.73	466,264	393,544	484,047	30.44	15,902
1990	1,172,505.91	612,752	517,185	655,321	30.60	21,416
1991	1,567,419.62	799,697	674,974	892,446	31.20	28,604
1992	961,915.96	481,728	406,596	555,320	31.40	17,685
1993	2,740,301.10	1,337,267	1,128,702	1,611,599	32.00	50,362
1994	787,410.27	376,303	317,613	469,797	32.23	14,576
1995	1,214,207.93	564,121	476,139	738,069	32.85	22,468
1996	1,376,272.05	624,552	527,145	849,127	33.10	25,653
1997	1,298,312.25	574,633	485,011	813,301	33.38	24,365
1998	2,391,222.48	1,024,400	864,631	1,526,591	34.02	44,873
1999	2,322,463.69	967,306	816,442	1,506,022	34.32	43,882
2000	1,610,663.96	651,030	549,493	1,061,171	34.64	30,634
2001	1,412,132.11	552,850	466,626	945,506	34.97	27,038
2002	1,391,431.96	526,518	444,400	947,032	35.32	26,813
2003	613,774.68	223,966	189,035	424,740	35.68	11,904
2004	22,097.79	7,801	6,584	15,514	35.75	434
2005	55,544.39	18,807	15,874	39,670	36.14	1,098
2006	842,106.81	272,674	230,147	611,960	36.55	16,743
2007	1,782,493.61	552,930	466,693	1,315,801	36.69	35,863
2008	1,387,622.59	410,736	346,676	1,040,947	36.86	28,241
2009	569,063.46	160,078	135,112	433,951	37.05	11,713
2010	713,336.60	189,748	160,154	553,183	37.26	14,847
2011	7,651,482.16	1,912,871	1,614,533	6,036,949	37.50	160,985
2012	2,083,363.04	488,757	412,529	1,670,834	37.52	44,532
2013	1,893,929.83	413,634	349,122	1,544,808	37.58	41,107
2014	1,467,883.77	295,632	249,524	1,218,360	37.67	32,343
2015	1,764,798.29	325,429	274,674	1,490,124	37.59	39,642
2016	2,446,823.18	409,109	345,303	2,101,520	37.35	56,266
2017	1,920,724.73	285,804	241,229	1,679,496	37.17	45,184
2018	2,312,004.90	300,098	253,294	2,058,711	36.87	55,837
2019	3,184,535.94	350,936	296,203	2,888,333	36.32	79,525
2020	2,917,873.43	261,441	220,666	2,697,207	35.56	75,849
2021	4,183,338.75	282,375	238,335	3,945,004	34.54	114,216
2022	3,970,385.08	174,697	147,451	3,822,934	32.63	117,160
2023	3,656,269.65	63,985	54,005	3,602,264	28.07	128,331
	89,658,680.49	32,183,840	27,164,339	62,494,341		1,926,184

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.4 2.15

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 369.10 UNDERGROUND SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1						
1943	892.72	776	893			
1948	3,348.74	2,832	3,349			
1949	5,928.62	4,991	5,929			
1950	5,392.25	4,479	5,392			
1951	3,703.76	3,061	3,704			
1952	5,066.27	4,165	5,066			
1953	6,753.36	5,523	6,753			
1954	12,214.06	9,932	12,214			
1955	6,746.94	5,454	6,747			
1956	11,257.69	9,042	11,258			
1957	10,034.85	7,942	10,035			
1958	8,932.09	7,021	8,932			
1959	8,741.35	6,822	8,741			
1960	9,747.87	7,552	9,748			
1961	5,427.59	4,173	5,428			
1962	8,999.08	6,863	8,999			
1963	9,267.84	7,008	9,268			
1964	9,749.13	7,309	9,749			
1965	20,813.67	15,465	20,814			
1966	298,444.80	219,655	296,391	2,054	20.62	100
1967	471,783.79	343,836	463,954	7,830	21.02	373
1968	571,150.16	412,085	556,046	15,104	21.42	705
1969	529,450.14	378,027	510,090	19,360	21.83	887
1970	506,950.52	358,008	483,077	23,874	22.26	1,073
1971	372,809.26	260,295	351,228	21,581	22.69	951
1972	425,360.27	293,541	396,089	29,271	23.13	1,265
1973	470,428.86	320,738	432,787	37,642	23.57	1,597
1974	454,234.84	305,791	412,618	41,617	24.03	1,732
1975	413,872.64	274,977	371,039	42,834	24.50	1,748
1976	465,240.01	304,965	411,504	53,736	24.96	2,153
1977	523,047.30	338,098	456,211	66,836	25.44	2,627
1978	578,773.96	371,341	501,068	77,706	25.42	3,057
1979	830,455.36	524,765	708,090	122,365	25.92	4,721
1980	603,843.81	375,591	506,803	97,041	26.43	3,672
1981	565,656.83	346,182	467,120	98,537	26.94	3,658
1982	539,935.31	324,933	438,447	101,488	27.46	3,696
1983	633,071.79	376,931	508,611	124,461	27.52	4,523
1984	862,892.34	504,447	680,674	182,218	28.07	6,492
1985	380,899.85	218,484	294,811	86,089	28.62	3,008
1986	764,161.98	429,841	580,005	184,157	29.17	6,313
1987	948,008.94	525,955	709,696	238,313	29.29	8,136
1988	1,039,519.96	564,667	761,932	277,588	29.86	9,296
1989	1,027,579.99	545,953	736,680	290,900	30.44	9,557
1990	1,531,054.55	800,129	1,079,651	451,404	30.60	14,752

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 369.10 UNDERGROUND SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1						
1991	2,084,144.74	1,063,331	1,434,802	649,343	31.20	20,812
1992	342,511.74	171,530	231,453	111,059	31.40	3,537
1993	3,473,725.04	1,695,178	2,287,383	1,186,342	32.00	37,073
1994	1,053,335.11	503,389	679,246	374,089	32.23	11,607
1995	3,082,176.49	1,431,979	1,932,236	1,149,940	32.85	35,006
1996	2,171,600.44	985,472	1,329,743	841,857	33.10	25,434
1997	2,653,231.48	1,174,320	1,584,565	1,068,666	33.38	32,015
1998	2,419,053.64	1,036,323	1,398,359	1,020,695	34.02	30,003
1999	3,713,599.73	1,546,714	2,087,053	1,626,547	34.32	47,394
2000	2,415,235.44	976,238	1,317,284	1,097,951	34.64	31,696
2001	2,700,963.35	1,057,427	1,426,836	1,274,127	34.97	36,435
2002	2,833,463.20	1,072,182	1,446,745	1,386,718	35.32	39,262
2003	1,217,630.34	444,313	599,532	618,098	35.68	17,323
2006	463,815.83	150,184	202,650	261,166	36.55	7,145
2007	812,200.53	251,945	339,961	472,240	36.69	12,871
2008	677,871.11	200,650	270,747	407,124	36.86	11,045
2013	1,119.85	245	331	789	37.58	21
	48,077,323.20	23,601,065	31,836,567	16,240,757		494,771

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.8 1.03

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 370.10 METERS - SMART GRID

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-S2						
2012	19,262.46	13,622	9,100	10,162	4.76	2,135
2013	14,150.70	9,464	6,322	7,829	5.20	1,506
2014	111,609.19	69,767	46,608	65,001	5.70	11,404
2015	6,935,201.93	4,002,999	2,674,198	4,261,004	6.23	683,949
2016	35,531,302.98	18,600,637	12,426,132	23,105,171	6.83	3,382,895
2017	34,511,479.33	16,040,936	10,716,127	23,795,352	7.49	3,176,950
2018	29,717,920.41	11,931,745	7,970,987	21,746,933	8.20	2,652,065
2019	9,901,141.93	3,301,041	2,205,257	7,695,885	9.00	855,098
2020	6,897,781.36	1,810,668	1,209,614	5,688,167	9.83	578,654
2021	6,021,075.68	1,134,973	758,217	5,262,859	10.76	489,113
2022	5,454,469.19	619,628	413,942	5,040,527	11.71	430,446
2023	5,516,062.78	208,507	139,293	5,376,770	12.71	423,035
	140,631,457.94	57,743,987	38,575,797	102,055,661		12,687,250

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.0 9.02

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R0.5						
1900	47,396.58	47,397	47,397			
1952	4,304.37	4,304	4,304			
1953	63.56	64	64			
1954	248.41	248	248			
1957	42.14	42	42			
1958	738.28	738	738			
1959	40.52	41	41			
1960	5,137.23	5,137	5,137			
1961	17,922.85	17,923	17,923			
1962	29,660.21	29,660	29,660			
1963	107,519.55	107,520	107,520			
1964	49,611.29	49,591	49,611			
1965	67,486.47	66,717	67,486			
1966	78,196.20	76,437	78,196			
1967	235.42	229	235			
1968	915.25	884	915			
1971	234.47	220	234			
1973	260.58	241	261			
1974	12,740.78	11,668	12,741			
1976	653.83	590	654			
1977	687.79	614	688			
1978	1,454.90	1,284	1,455			
1979	26,027.43	22,816	26,027			
1980	14,891.30	12,890	14,891			
1981	269,915.25	231,722	269,915			
1982	381,260.61	324,377	381,261			
1983	352,765.47	295,759	350,431	2,334	7.81	299
1984	427,655.31	354,740	420,315	7,340	8.12	904
1985	472,578.37	387,514	459,147	13,431	8.45	1,589
1986	629,108.77	509,578	603,775	25,334	8.80	2,879
1987	765,747.70	612,139	725,295	40,453	9.16	4,416
1988	847,460.16	667,883	791,343	56,117	9.55	5,876
1989	1,045,982.40	815,552	966,309	79,673	9.75	8,172
1990	2,620,165.53	2,010,191	2,381,781	238,385	10.17	23,440
1991	842,694.02	635,391	752,845	89,849	10.60	8,476
1992	431,092.72	320,474	379,715	51,378	10.87	4,727
1993	695,648.54	507,128	600,872	94,777	11.34	8,358
1994	682,917.80	489,515	580,003	102,915	11.65	8,834
1995	2,590,636.03	1,823,808	2,160,944	429,692	11.98	35,867
1996	2,128,263.50	1,468,927	1,740,463	387,800	12.34	31,426
1997	2,964,720.78	2,003,558	2,373,922	590,799	12.71	46,483
1998	2,460,947.78	1,625,210	1,925,635	535,313	13.11	40,832
1999	68,845.05	44,364	52,565	16,280	13.52	1,204
2000	215,303.80	135,598	160,664	54,640	13.81	3,957

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R0.5						
2001	112,406.44	69,040	81,802	30,604	14.13	2,166
2003	155,316.20	89,788	106,386	48,930	14.96	3,271
2004	358,178.91	201,153	238,337	119,842	15.22	7,874
2005	414,539.51	224,680	266,213	148,327	15.63	9,490
2006	504,394.83	263,899	312,681	191,714	15.95	12,020
2007	145,512.25	73,222	86,757	58,755	16.29	3,607
2008	160,500.52	77,618	91,966	68,535	16.55	4,141
2009	165,452.85	76,538	90,686	74,767	16.85	4,437
2010	425,047.88	187,616	222,297	202,751	17.08	11,871
2011	1,449,816.84	607,183	719,423	730,394	17.35	42,098
2012	628,669.11	248,701	294,674	333,995	17.57	19,009
2013	442,064.45	163,829	194,113	247,951	17.83	13,906
2014	601,699.27	208,068	246,530	355,169	17.97	19,765
2015	263,409.33	84,186	99,748	163,661	18.10	9,042
2016	131,325.43	38,413	45,514	85,811	18.14	4,730
2017	139,676.01	36,860	43,674	96,002	18.13	5,295
2018	124,208.42	29,040	34,408	89,800	18.03	4,981
2019	181,440.86	36,578	43,340	138,101	17.82	7,750
2020	145,360.20	24,319	28,814	116,546	17.42	6,690
2021	120,301.13	15,579	18,459	101,842	16.81	6,058
2022	131,897.39	11,515	13,643	118,254	15.68	7,542
2023	145,588.34	5,416	6,418	139,171	12.92	10,772
	28,306,985.17	18,493,924	21,829,551	6,477,435		454,254

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.3 1.60

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 371.21 INSTALLATIONS ON CUSTOMER PREMISES - METER SOCKET DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-R2.5						
1997	213,010.45	180,079	197,021	15,989	4.85	3,297
1998	10,728.04	8,891	9,728	1,000	5.27	190
	223,738.49	188,970	206,749	16,990		3,487

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.9 1.56

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 371.23 INSTALLATIONS ON CUSTOMER PREMISES - SURGE SUPPRESSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 20-S3						
1997	141,661.98	132,142	141,662			
1998	6,034.52	5,570	6,035			
	147,696.50	137,712	147,697			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					0.0	0.00

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 372.00 LEASED PROPERTY ON CUSTOMER PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R3						
1948	335.18	335	335			
1949	2,134.65	2,135	2,135			
1950	102.34	102	102			
1951	1,809.13	1,809	1,809			
1952	175.35	175	175			
1953	178.68	179	179			
1954	8.19	8	8			
1956	4,065.11	4,065	4,065			
1957	71.78	72	72			
1960	1,914.20	1,884	1,914			
1963	4,455.30	4,339	4,455			
1965	14,198.77	13,705	14,199			
1966	87.97	84	88			
1967	3,448.43	3,293	3,448			
1969	1,525.04	1,446	1,525			
1971	1,949.76	1,822	1,950			
1973	749.44	693	749			
1976	819.15	743	819			
1977	1,624.26	1,458	1,624			
1978	51,610.51	46,026	51,611			
1980	993.51	869	994			
1983	5,270.38	4,461	5,270			
1984	6,090.82	5,100	6,091			
1985	12,547.43	10,338	12,547			
1988	3,275.76	2,582	3,276			
1991	6,061.78	4,511	6,062			
1992	17,393.03	12,655	17,393			
2003	35,509.93	18,565	35,128	382	18.71	20
2006	17,907.26	8,148	15,417	2,490	20.96	119
	196,313.14	151,602	193,440	2,873		139

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.7 0.07

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-R1						
1900	386.34	386	386			
1958	44,838.75	44,839	44,839			
1985	131.10	130	32	99	0.41	99
1990	972.87	919	228	745	1.96	380
1991	1,708.89	1,594	395	1,314	2.34	562
1992	946.30	873	216	730	2.63	278
1993	146.61	134	33	114	2.94	39
1994	12,551.30	11,330	2,808	9,743	3.18	3,064
1995	52,178.72	46,397	11,499	40,680	3.55	11,459
1996	46,106.36	40,444	10,023	36,083	3.85	9,372
1997	33,876.27	29,266	7,253	26,623	4.17	6,384
1998	21,489.91	18,249	4,523	16,967	4.53	3,745
1999	837,745.77	697,842	172,947	664,799	4.91	135,397
2000	705,927.55	577,308	143,075	562,853	5.24	107,415
2001	717,596.68	574,795	142,453	575,144	5.59	102,888
2002	626,050.75	489,947	121,424	504,627	5.97	84,527
2003	65,861.11	50,226	12,448	53,413	6.38	8,372
2004	264,326.84	196,395	48,673	215,654	6.75	31,949
2005	342,784.86	247,319	61,294	281,491	7.14	39,425
2006	476,771.49	332,882	82,499	394,272	7.56	52,152
2007	244,826.93	165,209	40,944	203,883	7.95	25,646
2008	683,584.36	443,920	110,017	573,567	8.37	68,527
2009	602,854.87	374,976	92,931	509,924	8.81	57,880
2010	1,158,141.58	687,936	170,492	987,650	9.23	107,004
2011	4,087,709.96	2,304,651	571,166	3,516,544	9.67	363,655
2012	2,505,147.97	1,333,741	330,544	2,174,604	10.10	215,307
2013	1,600,407.53	799,884	198,237	1,402,171	10.51	133,413
2014	1,831,920.86	852,759	211,341	1,620,580	10.91	148,541
2015	1,748,041.63	751,833	186,328	1,561,714	11.26	138,696
2016	1,872,170.19	734,265	181,974	1,690,196	11.62	145,456
2017	1,473,467.50	519,103	128,650	1,344,818	11.95	112,537
2018	1,896,169.36	588,192	145,773	1,750,396	12.23	143,123
2019	1,975,844.28	525,575	130,254	1,845,590	12.42	148,598
2020	1,953,837.05	427,500	105,948	1,847,889	12.50	147,831
2021	1,995,059.63	334,172	82,818	1,912,242	12.43	153,841
2022	1,935,591.57	214,464	53,151	1,882,441	12.03	156,479
2023	2,498,905.95	113,700	28,179	2,470,727	10.49	235,532
	34,316,079.69	14,533,155	3,635,795	30,680,285		3,099,573

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.9 9.03

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 373.30 STREET LIGHTING AND SIGNAL SYSTEMS - LED

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-R1						
2016	657,639.93	257,926	243,847	413,793	11.62	35,610
2017	1,593,055.79	561,234	530,600	1,062,456	11.95	88,908
2018	1,212,684.88	376,175	355,642	857,043	12.23	70,077
2019	805,794.14	214,341	202,642	603,152	12.42	48,563
2020	775,343.49	169,645	160,385	614,958	12.50	49,197
2021	1,456,142.07	243,904	230,591	1,225,551	12.43	98,596
2022	850,058.17	94,186	89,045	761,013	12.03	63,260
2023	1,216,148.56	55,335	52,315	1,163,834	10.49	110,947
	8,566,867.03	1,972,746	1,865,067	6,701,801		565,158

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.9 6.60

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 389.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
1946	1.00	1	1			
1951	661.00	565	661			
1954	1,120.07	942	1,120			
1955	211.78	177	212			
1959	116.55	94	117			
1961	881.41	700	881			
1963	1,290.70	1,000	1,291			
1966	528.49	395	528			
1967	1.00	1	1			
1968	2,459.91	1,802	2,460			
1970	124.55	89	125			
1973	129.76	89	130			
1974	1,479.37	996	1,479			
1976	579.85	380	580			
1985	10,000.00	5,544	10,000			
1990	1,371.15	675	192,653	191,282-		
	20,956.59	13,450	212,239	191,283-		

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MISCELLANEOUS IMPROVEMENTS - ALL OTHER LOCATIONS						
SURVIVOR CURVE.. IOWA 45-S0						
1899	2,120.33	2,120	2,120			
1911	9,758.35	9,758	9,758			
1917	48,502.72	48,503	48,503			
1918	949.37	949	949			
1919	1,127.84	1,128	1,128			
1924	1,975.51	1,976	1,976			
1925	11,431.26	11,431	11,431			
1927	436.41	436	436			
1928	1,127.10	1,127	1,127			
1929	6,710.31	6,710	6,710			
1930	335.76	336	336			
1931	27.29	27	27			
1934	424.00	424	424			
1942	103.23	99	88	15	3.25	5
1943	1,208.44	1,158	1,035	174	3.53	49
1946	309.00	292	261	48	4.47	11
1949	41,780.64	38,906	34,768	7,013	5.50	1,275
1950	10,548.62	9,769	8,730	1,819	5.87	310
1951	83,762.71	77,129	68,925	14,838	6.24	2,378
1952	10,870.82	9,949	8,891	1,980	6.62	299
1953	634.94	577	516	119	7.02	17
1954	6,740.91	6,090	5,442	1,299	7.42	175
1955	3,748.23	3,364	3,006	742	7.83	95
1956	16,495.59	14,698	13,135	3,361	8.26	407
1957	4,538.66	4,014	3,587	952	8.69	110
1958	1,827.99	1,616	1,444	384	8.58	45
1959	6,812.41	5,976	5,340	1,472	9.03	163
1960	111,120.37	96,675	86,392	24,728	9.49	2,606
1961	17,367.75	14,980	13,387	3,981	9.96	400
1962	231.91	198	177	55	10.45	5
1963	258,011.48	220,084	196,674	61,337	10.43	5,881
1964	1,835.08	1,550	1,385	450	10.92	41
1965	14,571.36	12,190	10,893	3,678	11.43	322
1966	331,892.43	276,732	247,297	84,596	11.46	7,382
1967	5,168.44	4,263	3,810	1,359	11.99	113
1968	28,505.02	23,414	20,924	7,581	12.07	628
1969	98,160.10	79,706	71,228	26,932	12.62	2,134
1970	1,141.24	916	819	323	13.17	25
1971	884,316.19	705,684	630,623	253,694	13.29	19,089
1972	448,301.43	353,262	315,687	132,615	13.86	9,568
1973	124,644.08	97,571	87,193	37,451	14.01	2,673
1974	493,617.07	383,639	342,832	150,785	14.19	10,626
1975	928.37	711	635	293	14.79	20

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MISCELLANEOUS IMPROVEMENTS - ALL OTHER LOCATIONS						
SURVIVOR CURVE.. IOWA 45-S0						
1976	76,447.44	58,100	51,920	24,527	15.00	1,635
1977	21,087.55	15,885	14,195	6,892	15.23	453
1978	60,993.17	45,233	40,422	20,571	15.85	1,298
1979	429,530.59	315,361	281,817	147,714	16.11	9,169
1980	22,168.95	16,104	14,391	7,778	16.38	475
1981	723,293.65	519,469	464,215	259,079	16.67	15,542
1982	338,104.06	239,919	214,400	123,705	16.98	7,285
1983	825,486.70	578,336	516,820	308,667	17.31	17,832
1984	368,534.07	254,731	227,636	140,898	17.65	7,983
1985	1,466,676.53	999,393	893,091	573,586	18.00	31,866
1986	1,721,958.60	1,155,779	1,032,842	689,116	18.37	37,513
1987	179,135.24	118,337	105,750	73,385	18.75	3,914
1988	67,154.89	43,624	38,984	28,171	19.15	1,471
1989	319,594.12	205,084	183,270	136,324	19.26	7,078
1990	1,161,549.05	731,544	653,732	507,817	19.69	25,791
1991	79,932.77	49,622	44,344	35,589	19.85	1,793
1992	11,652.45	7,085	6,331	5,321	20.31	262
1993	717,955.14	429,194	383,542	334,413	20.52	16,297
1994	420,940.01	245,871	219,718	201,222	21.01	9,577
1995	125,761.21	72,036	64,374	61,387	21.25	2,889
1996	376,776.03	211,371	188,888	187,888	21.52	8,731
1997	89,949.95	49,347	44,098	45,852	21.81	2,102
1998	270,420.53	144,810	129,407	141,014	22.12	6,375
1999	65,000.79	33,917	30,309	34,691	22.45	1,545
2000	518,052.73	262,964	234,993	283,059	22.80	12,415
2001	264,044.40	130,121	116,280	147,764	23.16	6,380
2002	4,342.50	2,082	1,861	2,482	23.35	106
2003	292,093.24	135,940	121,480	170,613	23.55	7,245
2004	375,774.47	168,535	150,608	225,166	23.98	9,390
2005	418,978.36	181,376	162,084	256,895	24.24	10,598
2006	110,617.05	46,072	41,171	69,446	24.52	2,832
2007	58,525.19	23,369	20,883	37,642	24.82	1,517
2008	423,889.61	162,265	145,005	278,884	24.99	11,160
2009	581,170.91	211,546	189,044	392,126	25.34	15,475
2011	960,468.03	313,305	279,980	680,488	25.82	26,355
2012	514,049.45	157,248	140,522	373,527	26.09	14,317
2013	3,878,713.05	1,107,760	989,931	2,888,782	26.26	110,007
2014	1,010,046.57	266,753	238,379	771,667	26.47	29,153
2015	784,372.32	189,347	169,207	615,166	26.71	23,031
2016	1,643,278.95	358,563	320,424	1,322,855	26.87	49,232
2017	5,655,555.63	1,095,481	978,958	4,676,598	27.06	172,823
2018	1,684,063.68	282,586	252,528	1,431,535	27.29	52,456
2019	351,932.67	49,552	44,281	307,651	27.45	11,208

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MISCELLANEOUS IMPROVEMENTS - ALL OTHER LOCATIONS						
SURVIVOR CURVE.. IOWA 45-S0						
2020	1,558,760.99	176,140	157,405	1,401,356	27.46	51,033
2021	363,172.05	30,216	27,002	336,170	27.53	12,211
2022	660,912.50	34,103	30,476	630,437	27.57	22,867
2023	3,986,391.84	71,755	64,123	3,922,269	27.35	143,410
	39,133,430.44	14,527,368	12,991,170	26,142,260		1,080,949
RICHLAND OPERATING CENTER						
INTERIM SURVIVOR CURVE.. IOWA 80-S0						
PROBABLE RETIREMENT YEAR.. 6-2037						
1983	2,974.10	2,276	2,035	939	12.41	76
1984	15,229.32	11,550	10,329	4,901	12.58	390
1985	1,671.42	1,261	1,128	544	12.52	43
1987	6,523,199.42	4,857,174	4,343,552	2,179,648	12.52	174,093
1992	4,614.22	3,285	2,938	1,677	12.75	132
1993	34,965.08	24,741	22,125	12,840	12.60	1,019
1996	26,387.61	18,070	16,159	10,228	12.66	808
1997	185,586.48	125,419	112,157	73,430	12.71	5,777
1998	23,114.52	15,443	13,810	9,305	12.67	734
2000	268,129.10	173,909	155,519	112,610	12.73	8,846
2001	60,808.12	38,723	34,628	26,180	12.83	2,041
2002	277,149.73	173,995	155,596	121,554	12.75	9,534
2003	9,351.97	5,751	5,143	4,209	12.83	328
2005	4,122.61	2,433	2,176	1,947	12.85	152
2007	13,690.88	7,702	6,888	6,803	12.83	530
2009	650,489.56	344,239	307,837	342,652	12.90	26,562
2011	290,973.16	143,304	128,150	162,823	12.88	12,642
2013	19,246.80	8,630	7,717	11,529	12.92	892
2014	6,545.35	2,773	2,480	4,066	12.92	315
2015	122,573.77	48,551	43,417	79,157	12.96	6,108
2016	422,555.65	154,993	138,603	283,952	12.95	21,927
2018	523,221.26	155,711	139,245	383,976	12.98	29,582
2019	109,364.38	28,107	25,135	84,230	13.01	6,474
2023	226.97	8	7	220	13.01	17
	9,596,191.48	6,348,048	5,676,773	3,919,418		309,022

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ERIE OPERATING CENTER						
INTERIM SURVIVOR CURVE.. IOWA 80-S0						
PROBABLE RETIREMENT YEAR.. 6-2039						
1944	136.23	117	105	32	13.09	2
1950	350.00	296	265	85	13.46	6
1952	867.76	732	655	213	13.25	16
1954	1,993,916.59	1,662,926	1,487,080	506,837	13.83	36,648
1956	3,832.66	3,182	2,846	987	13.80	72
1957	2,018.24	1,678	1,501	518	13.50	38
1958	29.60	24	21	8	13.87	1
1959	3,561.52	2,940	2,629	932	13.62	68
1961	1,618.75	1,325	1,185	434	13.83	31
1962	238.21	195	174	64	13.68	5
1963	73,709.88	60,206	53,840	19,870	13.57	1,464
1964	119,791.81	96,936	86,685	33,106	14.03	2,360
1965	15,851.97	12,797	11,444	4,408	13.96	316
1966	13,596.30	10,945	9,788	3,809	13.93	273
1968	5,324.49	4,255	3,805	1,519	13.94	109
1969	1,959.37	1,559	1,394	565	13.99	40
1970	8,485.57	6,719	6,008	2,477	14.07	176
1971	3,723.99	2,933	2,623	1,101	14.17	78
1972	13,619.31	10,732	9,597	4,022	13.86	290
1973	28,589.91	22,380	20,013	8,576	14.01	612
1974	19,882.98	15,453	13,819	6,064	14.19	427
1975	8,032.96	6,234	5,575	2,458	14.00	176
1976	10,488.24	8,071	7,218	3,271	14.23	230
1977	1,772.73	1,360	1,216	557	14.11	39
1978	9,593.14	7,333	6,558	3,036	14.02	217
1979	28,419.60	21,627	19,340	9,080	13.98	649
1980	1,620.18	1,226	1,096	524	13.97	38
1981	44,816.46	33,711	30,146	14,670	14.00	1,048
1982	96,070.87	71,765	64,176	31,895	14.06	2,268
1983	256,993.10	190,483	170,340	86,653	14.14	6,128
1984	45,203.26	33,211	29,699	15,504	14.26	1,087
1985	5,681.94	4,156	3,717	1,965	14.13	139
1986	20,098.48	14,547	13,009	7,090	14.31	495
1987	35,807.32	25,745	23,023	12,785	14.26	897
1988	162,958.96	116,288	103,991	58,968	14.25	4,138
1989	28,217.00	19,955	17,845	10,372	14.28	726
1990	655,514.74	458,991	410,455	245,060	14.34	17,089
1991	23,712.54	16,492	14,748	8,964	14.23	630
1992	79,295.47	54,452	48,694	30,602	14.37	2,130
1993	318,603.93	216,714	193,798	124,806	14.34	8,703
1994	375,865.13	252,807	226,074	149,791	14.36	10,431
1995	16,871.67	11,203	10,018	6,853	14.42	475

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ERIE OPERATING CENTER						
INTERIM SURVIVOR CURVE.. IOWA 80-S0						
PROBABLE RETIREMENT YEAR.. 6-2039						
1997	14,399.39	9,311	8,326	6,073	14.48	419
1998	191,157.52	121,863	108,977	82,181	14.50	5,668
2001	13,746.00	8,351	7,468	6,278	14.54	432
2003	50,472.71	29,486	26,368	24,105	14.59	1,652
2004	3,618,752.55	2,074,631	1,855,249	1,763,504	14.51	121,537
2005	28,115.34	15,708	14,047	14,068	14.61	963
2006	2,134,606.87	1,165,495	1,042,250	1,092,357	14.55	75,076
2007	44,050.36	23,329	20,862	23,188	14.65	1,583
2008	113,253.46	58,280	52,117	61,136	14.62	4,182
2009	87,419.45	43,482	38,884	48,535	14.65	3,313
2010	48,078.67	23,039	20,603	27,476	14.67	1,873
2011	89,267.16	41,063	36,721	52,546	14.67	3,582
2013	86,132.21	35,900	32,104	54,028	14.69	3,678
2015	161,866.70	59,162	52,906	108,961	14.76	7,382
2016	187,290.20	63,079	56,409	130,881	14.77	8,861
2017	747,199.21	228,269	204,131	543,069	14.78	36,744
2018	1,789,664.79	485,357	434,033	1,355,632	14.78	91,721
2019	104,673.67	24,399	21,819	82,855	14.81	5,595
2020	1,071,374.22	204,740	183,090	888,284	14.82	59,938
2021	60,329.09	8,718	7,796	52,533	14.80	3,550
2022	347,040.70	31,928	28,552	318,489	14.81	21,505
2023	1,971,224.09	64,459	57,643	1,913,581	14.79	129,383
	17,496,857.22	8,304,750	7,426,563	10,070,294		689,402
ALTOONA OPERATING CENTER						
INTERIM SURVIVOR CURVE.. IOWA 80-S0						
PROBABLE RETIREMENT YEAR.. 6-2038						
1954	26.33	22	20	7	12.47	1
1961	929.69	773	691	238	12.69	19
1963	1,116.58	919	822	295	13.03	23
1964	2,158,305.58	1,772,185	1,584,785	573,521	12.96	44,253
1966	8,697.28	7,101	6,350	2,347	12.92	182
1967	13,360.38	10,870	9,721	3,640	12.94	281
1968	8,386.07	6,795	6,076	2,310	12.99	178
1969	1,843.46	1,487	1,330	514	13.07	39
1970	2,072.25	1,663	1,487	585	13.17	44
1971	948.88	757	677	272	13.29	20
1972	530.00	423	378	152	13.02	12
1973	2,374.77	1,883	1,684	691	13.20	52

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ALTOONA OPERATING CENTER						
INTERIM SURVIVOR CURVE.. IOWA 80-S0						
PROBABLE RETIREMENT YEAR.. 6-2038						
1974	3,933.36	3,096	2,769	1,165	13.40	87
1976	30,098.29	23,591	21,096	9,002	13.10	687
1977	2,648.86	2,057	1,839	809	13.38	60
1978	1,494.70	1,156	1,034	461	13.32	35
1979	285,659.06	219,900	196,647	89,012	13.31	6,688
1980	6,162.51	4,718	4,219	1,943	13.32	146
1981	576.22	438	392	185	13.36	14
1982	39,822.95	30,078	26,897	12,926	13.45	961
1983	109,779.49	82,697	73,952	35,827	13.26	2,702
1984	65,023.77	48,547	43,413	21,610	13.41	1,611
1985	160,554.88	119,292	106,677	53,877	13.32	4,045
1986	14,325.75	10,529	9,416	4,910	13.52	363
1987	35,847.87	26,169	23,402	12,446	13.50	922
1989	128,233.34	92,020	82,289	45,944	13.58	3,383
1990	64,430.82	45,978	41,116	23,315	13.45	1,733
1991	38,562.93	27,195	24,319	14,244	13.59	1,048
1992	631.96	442	395	237	13.55	17
1993	343,514.50	237,849	212,698	130,817	13.55	9,654
1995	1,223,410.78	829,840	742,088	481,322	13.52	35,601
1996	1,503,593.65	1,004,701	898,459	605,135	13.65	44,332
1997	31,021.96	20,468	18,304	12,718	13.66	931
1998	8,936.35	5,834	5,217	3,719	13.56	274
1999	94,948.09	60,947	54,502	40,446	13.67	2,959
2000	38,383.99	24,266	21,700	16,684	13.67	1,220
2001	78,151.83	48,704	43,554	34,598	13.60	2,544
2003	108,212.28	64,992	58,119	50,093	13.63	3,675
2005	98,613.13	56,555	50,575	48,039	13.76	3,491
2009	12,202.62	6,264	5,602	6,601	13.75	480
2010	1,376.00	682	610	766	13.75	56
2011	437,267.57	207,702	185,739	251,529	13.82	18,200
2012	28,763.49	13,064	11,683	17,081	13.82	1,236
2013	3,209,775.42	1,385,339	1,238,846	1,970,929	13.83	142,511
2014	171,450.37	69,712	62,340	109,110	13.86	7,872
2015	375,907.74	142,845	127,740	248,168	13.87	17,892
2016	438,615.82	153,954	137,674	300,942	13.87	21,697

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ALTOONA OPERATING CENTER						
INTERIM SURVIVOR CURVE.. IOWA 80-S0						
PROBABLE RETIREMENT YEAR.. 6-2038						
2018	278,265.66	78,972	70,621	207,645	13.88	14,960
2020	24,432.04	4,908	4,389	20,043	13.92	1,440
2023	1,061,796.78	36,844	32,948	1,028,849	13.91	73,965
	12,755,018.10	6,997,223	6,257,300	6,497,718		474,596
	78,981,497.24	36,177,389	32,351,806	46,629,690		2,553,969
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					18.3	3.23

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 390.20 MISCELLANEOUS IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R0.5						
1926	2,322.69	2,323	2,323			
1927	421.59	422	422			
1929	3,130.45	3,130	3,130			
1942	1,827.22	1,827	1,827			
1944	31.50	32	32			
1948	4,814.50	4,689	4,814			
1951	10,028.58	9,597	10,029			
1952	265.63	253	266			
1953	4,004.94	3,783	4,005			
1954	106,433.15	99,856	106,433			
1955	13,026.84	12,136	13,027			
1956	2,957.61	2,735	2,958			
1957	7,527.99	6,908	7,528			
1958	3,786.06	3,447	3,786			
1959	1,444.61	1,314	1,445			
1960	5,625.66	5,073	5,626			
1961	20,648.41	18,456	20,648			
1963	66,520.85	58,758	66,521			
1964	448,196.65	391,993	448,197			
1965	8,435.73	7,353	8,436			
1966	57,116.56	49,263	56,643	474	9.17	52
1967	1,016.52	873	1,004	13	9.29	1
1968	14,493.64	12,308	14,152	342	9.86	35
1969	93,146.03	78,690	90,478	2,668	10.01	267
1970	15,114.06	12,614	14,504	610	10.60	58
1971	82,870.92	68,741	79,039	3,832	10.79	355
1972	71,406.55	58,839	67,653	3,754	11.00	341
1973	30,739.45	24,991	28,735	2,004	11.61	173
1974	133,703.29	107,872	124,031	9,672	11.85	816
1975	18,313.95	14,655	16,850	1,464	12.11	121
1976	16,685.50	13,157	15,128	1,558	12.74	122
1977	32,610.67	25,475	29,291	3,320	13.02	255
1978	47,900.03	37,051	42,601	5,299	13.32	398
1979	38,935.94	29,802	34,266	4,670	13.64	342
1980	765.53	579	666	100	13.97	7
1981	199,989.81	149,592	172,001	27,989	14.32	1,955
1982	81,692.46	60,346	69,386	12,306	14.68	838
1983	112,738.31	82,186	94,498	18,240	15.06	1,211
1984	254,534.38	182,985	210,396	44,138	15.45	2,857
1985	101,321.86	71,776	82,528	18,794	15.85	1,186
1986	198,651.51	138,559	159,315	39,337	16.26	2,419
1987	1,224,154.59	844,422	970,918	253,237	16.41	15,432
1988	51,462.03	34,891	40,118	11,344	16.86	673
1989	101,116.17	67,323	77,408	23,708	17.32	1,369

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 390.20 MISCELLANEOUS IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R0.5						
1990	54,545.30	35,814	41,179	13,366	17.52	763
1991	15,312.50	9,854	11,330	3,982	18.01	221
1992	72,705.81	46,037	52,933	19,773	18.25	1,083
1993	226,282.35	140,114	161,103	65,179	18.76	3,474
1994	311,337.66	189,200	217,543	93,795	19.04	4,926
1995	11,916.00	7,097	8,160	3,756	19.35	194
1996	58,179.50	33,756	38,813	19,366	19.90	973
1997	727,827.20	412,751	474,582	253,245	20.23	12,518
1998	69,601.29	38,517	44,287	25,314	20.58	1,230
1999	138,066.84	74,749	85,947	52,120	20.75	2,512
2000	407,528.87	214,523	246,659	160,870	21.14	7,610
2001	592,374.11	302,585	347,913	244,461	21.55	11,344
2003	131,277.91	63,250	72,725	58,553	22.05	2,655
2004	178,973.72	83,402	95,896	83,078	22.34	3,719
2005	100,540.11	45,203	51,974	48,566	22.65	2,144
2006	19,095.10	8,253	9,489	9,606	22.99	418
2007	164,854.25	68,546	78,815	86,039	23.18	3,712
2010	63,970.65	23,145	26,612	37,359	23.81	1,569
2011	62,524.46	21,415	24,623	37,902	24.00	1,579
	7,098,844.05	4,619,286	5,293,645	1,805,199		93,927

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.2 1.32

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 391.00 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
2004	134,468.11	131,106	134,468			
2007	76,204.56	62,869	76,205			
2008	12,761.85	9,890	12,762			
2009	7,596.13	5,507	7,596			
2012	14,088.64	8,101	14,089			
2013	58,549.45	30,738	53,649	4,900	9.50	516
2014	109.23	52	91	18	10.50	2
2015	33,507.17	14,241	24,856	8,651	11.50	752
2018	47,022.63	12,931	22,569	24,454	14.50	1,686
2020	91,743.90	16,055	28,022	63,722	16.50	3,862
2022	2,464.23	185	323	2,141	18.50	116
2023	13.51		0	14	19.50	1
	478,529.41	291,675	374,630	103,900		6,935

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.0 1.45

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 391.20 OFFICE FURNITURE AND EQUIPMENT - OFFICE MACHINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
2010	5.62	6	6			
2011	937.82	938	938			
2012	4.26	4	28	23-		
	947.70	948	972	24-		

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 391.25 OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
2017	920,262.81	920,263	920,263			
2018	1,016,315.77	1,016,316	1,016,316			
2019	4,108.56	3,698	3,244	865	0.50	865
2020	3,564,616.72	2,495,232	2,189,199	1,375,418	1.50	916,945
2021	861,729.13	430,865	378,021	483,708	2.50	193,483
2022	392,663.51	117,799	103,351	289,313	3.50	82,661
2023	95,463.62	9,546	8,375	87,088	4.50	19,353
	6,855,160.12	4,993,719	4,618,769	2,236,391		1,213,307

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.8 17.70

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 391.30 OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
2011	377.05	377	377			
2018	1,153,304.28	1,153,304	1,153,304			
2019	830,086.03	747,077	576,143	253,943	0.50	253,943
2020	850,368.90	595,258	459,061	391,308	1.50	260,872
2021	175,680.97	87,840	67,742	107,939	2.50	43,176
2022	503,568.86	151,071	116,506	387,063	3.50	110,589
2023	1,198,818.14	119,882	92,452	1,106,366	4.50	245,859
	4,712,204.23	2,854,809	2,465,585	2,246,619		914,439

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.5 19.41

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 392.30 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 13-L3						
1992	44,650.08	44,650	44,650			
1997	204,248.90	198,652	171,507	32,742	0.75	32,742
2009	77,275.47	63,304	54,654	22,621	3.20	7,069
2013	190,865.32	140,687	121,462	69,403	3.75	18,507
2014	13,409.21	9,401	8,116	5,293	4.05	1,307
2015	81,527.66	53,360	46,069	35,459	4.49	7,897
2019	11,471.64	4,388	3,789	7,683	7.26	1,058
2020	4.52	1	1	4	8.11	
2021	23.71	5	4	20	9.02	2
2022	63.17	8	7	56	9.98	6
2023	37.87	2	1	37	10.98	3
	623,577.55	514,458	450,260	173,317		68,591

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.5 11.00

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 392.40 TRANSPORTATION EQUIPMENT - POLE TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-L2						
1946	211.15	208	178	33	1.24	27
1960	12,098.01	11,447	9,808	2,290	3.61	634
1961	9,735.33	9,127	7,821	1,914	4.17	459
1962	4,272.45	3,994	3,422	850	4.29	198
1964	23,634.80	21,938	18,798	4,837	4.60	1,052
1965	6,259.68	5,786	4,958	1,302	4.79	272
1966	3,330.06	3,064	2,625	705	5.00	141
1968	19,196.31	17,580	15,064	4,132	5.10	810
1972	31,598.99	28,316	24,263	7,336	5.97	1,229
1973	5,333.94	4,741	4,062	1,272	6.32	201
1974	615.01	545	467	148	6.37	23
1976	519.64	454	389	131	6.85	19
1977	1,427.88	1,242	1,064	364	6.97	52
1978	28,652.91	24,770	21,224	7,429	7.13	1,042
1979	47,485.79	40,781	34,944	12,542	7.32	1,713
1980	26,470.00	22,568	19,338	7,132	7.52	948
1981	22,925.32	19,390	16,614	6,311	7.75	814
1983	32,300.48	26,948	23,091	9,209	8.04	1,145
1984	23,596.34	19,481	16,692	6,904	8.34	828
1985	43,799.82	35,916	30,775	13,025	8.45	1,541
1986	145,327.29	117,715	100,865	44,462	8.80	5,052
1987	80,378.32	64,544	55,305	25,073	8.95	2,801
1988	59,469.11	47,290	40,521	18,948	9.14	2,073
1989	143,292.77	113,201	96,997	46,296	9.17	5,049
1990	158,320.33	123,585	105,895	52,425	9.42	5,565
1991	150,578.98	116,473	99,801	50,778	9.52	5,334
1992	37,930.74	29,032	24,876	13,055	9.65	1,353
1993	104,405.24	78,972	67,668	36,737	9.82	3,741
1994	806,920.48	602,285	516,072	290,848	10.02	29,027
1996	102,795.42	74,917	64,193	38,602	10.23	3,773
1997	50,396.23	36,195	31,014	19,382	10.40	1,864
2005	23,000.00	13,956	11,958	11,042	11.99	921
2006	18,133.93	10,663	9,137	8,997	12.26	734
2007	33,962.50	19,223	16,471	17,492	12.65	1,383
2008	25,419.15	13,790	11,816	13,603	13.07	1,041
2009	365,517.25	189,192	162,111	203,406	13.51	15,056
2010	56,844.09	27,933	23,935	32,909	13.97	2,356
2013	3,589.38	1,440	1,234	2,355	15.68	150
2014	130,148.04	47,842	40,993	89,155	16.34	5,456
2017	7,093.61	1,854	1,589	5,505	18.38	300
2019	58.18	11	9	49	19.83	2
2020	28.13	4	3	25	20.60	1

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 392.40 TRANSPORTATION EQUIPMENT - POLE TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-L2						
2021	62.08	6	5	57	21.42	3
2022	165.27	10	9	156	22.31	7
2023	2,119.71	45	39	2,080	23.20	90
	2,849,420.14	2,028,474	1,738,113	1,111,307		106,280
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					10.5	3.73

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 392.50 TRANSPORTATION EQUIPMENT - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-L3						
2016	151.43	108	151			
2017	52,448.78	34,197	52,449			
2019	2,070,416.22	1,006,222	1,826,309	244,107	4.76	51,283
2020	545,009.46	210,592	382,228	162,781	5.56	29,277
2021	1,163,359.03	326,322	592,279	571,080	6.41	89,092
2022	268,273.67	45,499	82,581	185,693	7.34	25,299
2023	1,833,770.96	103,791	188,383	1,645,388	8.33	197,526
	5,933,429.55	1,726,731	3,124,380	2,809,050		392,477
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					7.2	6.61

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 393.00 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
1993	62,772.73	62,773	62,773			
1994	103,889.69	103,890	103,890			
1996	208,635.03	208,635	208,635			
1999	167,909.81	164,552	167,910			
2000	15,170.77	14,261	15,171			
2001	25,024.99	22,522	25,024			
	583,403.02	576,633	583,403			

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 394.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
1998	1,088,649.70	1,088,650	1,088,650			
1999	322,668.96	316,216	276,856	45,813	0.50	45,813
2000	508,885.65	478,353	418,811	90,075	1.50	60,050
2001	642,905.18	578,615	506,593	136,312	2.50	54,525
2002	212,182.48	182,477	159,764	52,418	3.50	14,977
2003	49,839.67	40,869	35,782	14,058	4.50	3,124
2005	65,784.83	48,681	42,622	23,163	6.50	3,564
2007	1,115,411.59	736,172	644,539	470,873	8.50	55,397
2008	1,644,945.64	1,019,866	892,920	752,026	9.50	79,161
2009	348,287.42	202,007	176,863	171,424	10.50	16,326
2010	275,178.50	148,596	130,100	145,078	11.50	12,615
2011	267,242.18	133,621	116,989	150,253	12.50	12,020
2012	753.02	346	303	450	13.50	33
2013	3,778,737.38	1,587,070	1,389,523	2,389,214	14.50	164,773
2015	272,133.18	92,525	81,008	191,125	16.50	11,583
2016	2,651,791.79	795,538	696,515	1,955,277	17.50	111,730
2017	611,033.57	158,869	139,094	471,940	18.50	25,510
2018	702,534.32	154,558	135,320	567,214	19.50	29,088
2019	274,779.28	49,460	43,304	231,475	20.50	11,291
2020	1,973,405.41	276,277	241,887	1,731,518	21.50	80,536
2021	595,830.73	59,583	52,167	543,664	22.50	24,163
2022	187,927.13	11,276	9,872	178,055	23.50	7,577
2023	942,977.79	18,860	16,512	926,465	24.50	37,815
	18,533,885.40	8,178,485	7,295,994	11,237,891		861,671

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.0 4.65

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 395.00 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 20-SQUARE						
2003	57,970.20	57,970	57,970			
2008	111,814.57	86,656	111,815			
2009	0.02		0			
	169,784.79	144,626	169,785			

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S0						
1913	384.16	384	384			
1925	600.00	600	600			
1944	890.02	890	890			
1952	9,103.74	9,104	9,104			
1960	10,739.73	10,366	10,740			
1965	1,961.33	1,836	1,961			
1966	1,607.08	1,488	1,607			
1967	9,015.69	8,303	9,016			
1968	71,751.59	65,710	71,752			
1969	1,374.39	1,243	1,374			
1970	11,499.00	10,335	11,499			
1971	68,978.92	61,564	68,979			
1972	17,986.85	15,933	17,987			
1973	20,701.70	18,191	20,702			
1975	4,044.33	3,491	4,044			
1976	25,640.19	21,922	25,640			
1977	24,184.67	20,467	24,185			
1978	150,460.48	125,966	150,460			
1979	330,760.98	275,259	330,761			
1980	184,113.67	151,378	184,114			
1981	61,990.86	50,324	61,991			
1982	130,224.94	104,844	130,225			
1983	127,558.11	101,256	127,558			
1984	140,153.48	110,161	140,153			
1985	274,953.97	212,759	274,954			
1986	246,527.82	188,594	246,528			
1987	398,796.04	301,330	398,796			
1989	85,029.78	62,480	84,318	712	12.45	57
1990	58,627.79	42,423	57,251	1,377	12.80	108
1991	120,338.88	85,657	115,595	4,744	13.16	360
1992	138,000.14	96,503	130,232	7,768	13.55	573
1993	143,207.33	98,713	133,215	9,992	13.75	727
1994	654,641.74	442,276	596,859	57,783	14.17	4,078
1997	211,995.16	134,829	181,954	30,041	15.17	1,980
1998	697,621.34	434,060	585,771	111,850	15.48	7,225
2000	314,709.51	187,126	252,529	62,181	16.02	3,881
2002	45,619.87	25,698	34,680	10,940	16.67	656
2004	123,898.97	65,468	88,350	35,549	17.40	2,043
2013	33,016.40	11,404	15,390	17,626	19.90	886
2014	5,307.79	1,704	2,300	3,008	20.09	150

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S0						
2015	127,086.25	37,376	50,439	76,647	20.40	3,757
2022	73,120.29	4,782	6,453	66,667	21.44	3,109
2023	555.46	13	18	538	21.29	25
	5,158,780.44	3,604,210	4,661,358	497,423		29,615

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.8 0.57

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 397.00 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
2008	792,621.32	792,621	792,621			
2009	188,260.91	181,986	153,228	35,033	0.50	35,033
2010	5,231,045.12	4,707,941	3,963,968	1,267,077	1.50	844,718
2011	175,469.81	146,224	123,117	52,353	2.50	20,941
2012	12,933.22	9,916	8,349	4,584	3.50	1,310
2013	3,248,431.06	2,273,902	1,914,568	1,333,863	4.50	296,414
2014	782,414.17	495,526	417,220	365,194	5.50	66,399
2015	667,553.52	378,283	318,505	349,049	6.50	53,700
2016	1,050,899.12	525,450	442,416	608,483	7.50	81,131
2017	2,083,073.11	902,658	760,015	1,323,058	8.50	155,654
2018	1,910,538.15	700,537	589,835	1,320,703	9.50	139,021
2019	3,548,866.62	1,064,660	896,417	2,652,450	10.50	252,614
2020	6,330,973.90	1,477,206	1,243,770	5,087,204	11.50	442,366
2021	7,183,086.62	1,197,205	1,008,017	6,175,070	12.50	494,006
2022	4,370,087.20	437,009	367,951	4,002,136	13.50	296,455
2023	7,054,783.69	235,136	197,978	6,856,805	14.50	472,883
	44,631,037.54	15,526,260	13,197,975	31,433,062		3,652,645

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.6 8.18

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 398.00 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
2005	1,613.56	1,493	1,614			
2009	20,172.99	14,625	19,928	245	5.50	45
2011	29,346.58	18,342	24,993	4,354	7.50	581
2015	7,962.45	3,384	4,611	3,351	11.50	291
2021	1,342.09	168	229	1,113	17.50	64
2022	8,952.02	671	914	8,038	18.50	434
2023	3,451.50	86	117	3,334	19.50	171
	72,841.19	38,769	52,406	20,435		1,586

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.9 2.18

PART III. EXPERIENCED NET SALVAGE

PENNSYLVANIA ELECTRIC COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2019 TRANSACTION YEAR				
361.00	2,306.45	597.83		597.83-
362.00	959,923.38	625,764.09		625,764.09-
362.10	579,559.70	14,240.75		14,240.75-
364.00	473,068.23	3,781,199.32		3,781,199.32-
364.20	7,439.89	3,753.01		3,753.01-
365.00	7,946,934.44	5,033,873.26		5,033,873.26-
365.10		67,632.42		67,632.42-
365.20	40,600.66			
365.30		2,091.72		2,091.72-
366.00	1,110,363.83	106,175.81		106,175.81-
367.00	1,519,590.51	659,367.22		659,367.22-
367.10		8.26		8.26-
368.00	3,317,886.64	985,488.33		985,488.33-
369.00	1,094,736.26	408,024.45		408,024.45-
370.10	2,958,656.76	25,033.95		25,033.95-
371.00	205,464.22	78,505.73		78,505.73-
373.00	2,319,577.04	624,293.38		624,293.38-
373.30	85,504.77	16,999.87		16,999.87-
389.10			337,125.00	337,125.00
390.10	20,733.17	55,345.07		55,345.07-
392.00		23,689.82-		23,689.82
397.00	5,134.25	1,178.19		1,178.19-
	22,647,480.20	12,465,882.84	337,125.00	12,128,757.84-

PENNSYLVANIA ELECTRIC COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2020 TRANSACTION YEAR				
361.00	165.48	11,289.00		11,289.00-
362.00	1,527,199.31	2,101,521.00		2,101,521.00-
362.10	205,182.58	69,852.99		69,852.99-
364.00	589,119.66	3,214,614.00		3,214,614.00-
364.20	336.51	2,722.00		2,722.00-
365.00	8,383,728.14	4,608,930.00		4,608,930.00-
365.20	433.28	38.00		38.00-
366.00	3,394.36	10,675.00		10,675.00-
367.00	1,445,589.76	674,194.00		674,194.00-
367.10		370.00		370.00-
368.00	3,152,509.94	984,643.00		984,643.00-
369.00	1,663,987.39	561,048.00		561,048.00-
370.10	1,605,751.13	52,285.00		52,285.00-
371.00	153,532.68	63,502.00		63,502.00-
373.00	1,844,509.66	563,620.00		563,620.00-
373.30	116,386.10	20,608.00		20,608.00-
389.10	18,773.39	1,587.11	19,613.26-	21,200.37-
390.10	278,205.98	179,858.00		179,858.00-
397.00	15,063.48	11,208.00		11,208.00-
	21,003,868.83	13,132,565.10	19,613.26-	13,152,178.36-
2021 TRANSACTION YEAR				
361.00	1,886.33	1,256.00		1,256.00-
362.00	719,460.53	928,011.00		928,011.00-
362.10	32,511.13	8,091.00		8,091.00-
364.00	482,374.74	3,901,543.00		3,901,543.00-
364.20	6,131.83	14,458.00		14,458.00-
365.00	9,218,355.48	5,405,903.00		5,405,903.00-
365.20	8,952.04	7,305.00		7,305.00-
366.00	4,665.32	24,572.00		24,572.00-
367.00	856,989.68	728,266.00		728,266.00-
367.10	566.21	67.00		67.00-
368.00	3,173,740.54	994,657.00		994,657.00-
369.00	1,283,575.99	675,617.00		675,617.00-
370.10	3,247,276.31	178,265.00		178,265.00-
371.00	108,063.72	39,227.00		39,227.00-
373.00	2,831,181.77	425,058.00		425,058.00-
373.30	154,715.98	38,493.00		38,493.00-
390.10	32,613.05	204,250.00		204,250.00-
397.00	2,264,292.56	3,927,262.00		3,927,262.00-
	24,427,353.21	17,502,301.00		17,502,301.00-

PENNSYLVANIA ELECTRIC COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2022 TRANSACTION YEAR				
361.00	55,505.92	123,256.87		123,256.87-
362.00	1,616,045.29	1,462,632.04		1,462,632.04-
362.10	7,860.21	100,232.42		100,232.42-
364.00	1,021,012.58	3,106,837.31		3,106,837.31-
364.20	40,539.05	6,357.38		6,357.38-
365.00	8,871,455.97	4,262,809.31		4,262,809.31-
365.20	19,034.20	59.04-		59.04
366.00	3,292.28	30,818.15		30,818.15-
367.00	2,254,645.12	766,889.36		766,889.36-
367.10	36,400.58	431.48		431.48-
368.00	4,175,293.43	1,034,455.42		1,034,455.42-
369.00	909,330.68	473,319.82		473,319.82-
370.10	3,508,195.81	858,542.68		858,542.68-
371.00	192,371.41	66,249.79		66,249.79-
373.00	1,641,086.73	496,583.43		496,583.43-
373.30	435,604.22	66,594.35		66,594.35-
390.10	1,940,523.56	46,276.20		46,276.20-
397.00	473,876.81	12,918.41		12,918.41-
	27,202,073.85	12,915,145.38		12,915,145.38-
2023 TRANSACTION YEAR				
361.00	822.33	1,944.39		1,944.39-
362.00	342,492.37	678,090.21	1,918.25	676,171.96-
362.10		9,336.40		9,336.40-
364.00	355,239.16	6,183,204.00		6,183,204.00-
364.20		9,430.16		9,430.16-
365.00	4,781,066.89	5,209,886.40		5,209,886.40-
365.20	636.73	1,428.84		1,428.84-
366.00	7,906.09	17,070.27		17,070.27-
367.00	526,826.66	891,096.36		891,096.36-
367.10		5,160.63		5,160.63-
368.00	2,071,133.83	1,609,764.47		1,609,764.47-
369.00	650,242.71	424,114.28		424,114.28-
370.10	318,464.69	893,663.46		893,663.46-
371.00	94,750.36	48,633.53		48,633.53-
373.00	1,230,589.42	502,954.39		502,954.39-
373.30	296,653.29	76,820.37		76,820.37-
390.10	1,541.32	12,938.56		12,938.56-
397.00		5,536.30		5,536.30-
	10,678,365.85	16,581,073.02	1,918.25	16,579,154.77-
TOTAL	105,959,141.94	72,596,967.34	319,429.99	72,277,537.35-

PENNSYLVANIA ELECTRIC COMPANY

2024 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO ELECTRIC PLANT
AS OF DECEMBER 31, 2024

Prepared by:

GANNETT FLEMING

Excellence Delivered As Promised

PENNSYLVANIA ELECTRIC COMPANY

Reading, Pennsylvania

2024 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2024

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Camp Hill, Pennsylvania

Gannett Fleming
Valuation and Rate Consultants, LLC

Corporate Headquarters
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March 21, 2024

Pennsylvania Electric Company
2800 Pottsville Pike
Reading, PA 19605-2469

Attention Ms. Joanna M. Savage
Director, Rates and Regulatory Affairs – PA

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to electric plant in service. The results of our study as of December 31, 2024 are presented in the attached report. The results of our study as of December 31, 2023 are presented in our report titled "2023 Depreciation Study - Calculated Annual Depreciation Accruals Related to Electric Plant as of December 31, 2023". The same methods, procedures and estimates are used in both studies.

The attached report sets forth a description of the methods and procedures upon which the studies were based, the estimates of survivor curves and the calculated annual depreciation rates as of December 31, 2024.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

JOHN J. SPANOS
President

JASON A. POWERY
Assistant Project Manager

JJS:jmr

075752.400

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PART I. INTRODUCTION

PENNSYLVANIA ELECTRIC COMPANY
DEPRECIATION STUDY

PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study conducted for Pennsylvania Electric Company ("Penelec") to determine the annual depreciation accrual rates and amounts for ratemaking purposes applicable to the original cost of electric plant as of December 31, 2024.

The depreciation accrual rates and amounts presented herein are based on estimated survivor curves and on methods and procedures set forth in previous orders approved by the Pennsylvania Public Utility Commission. The estimated survivor curves presented herein were based on the results of a service life study incorporating statistical analyses of data through 2023.

BASIS OF STUDY

Depreciation and Amortization

Depreciation, as defined in the Uniform System of Accounts, is the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of electric plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among the causes to be given consideration are wear and tear, decay, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, and requirements of public authorities.

Depreciation, as used in accounting, is a method of distributing fixed capital costs over a period of time by allocating annual amounts to expense. Each annual amount of such depreciation expense is part of that year's total cost of providing utility service. Normally, the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the straight line method of depreciation.

The calculation of annual and accrued depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. These subjects are discussed in the sections which follow.

For most plant accounts, depreciation accruals and accrued depreciation were calculated using the straight line method, the remaining life basis, and the equal life group (ELG) procedure for all vintages. The calculations were based on the attained ages and estimated service life characteristics for each depreciable group of electric property. For certain general plant accounts, the amortization amounts, annual and accrued, were based on the age of the vintage and the selected amortization period.

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

Service Life Estimates

The method of estimating service life consisted of compiling the service life history of the plant accounts, subaccounts or depreciable groups, reducing this history to trends through the use of acceptable actuarial techniques, and forecasting the trend of survivors for each depreciable group on the basis of interpretations of past trends and consideration of Company plans for the future. The combination of the historical trend and the estimated future trend yielded a complete pattern of life characteristics from which the average service life was derived.

The Company's service life estimates used in the depreciation calculation incorporated historical data compiled through 2023 from the property records of the Company. Such data included plant additions, retirements, transfers and other activity. Generally, retirement data for the years 1939 through 2023 were used in the actuarial life table computations which were the primary statistical support of the service life estimates.

A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirement was obtained through field trips conducted during the course of the service life study. Discussions with operating and management personnel also provided information regarding plans for the future which was incorporated in the interpretation and extrapolation of the statistical analyses.

AMORTIZATION OF NET SALVAGE

Inasmuch as this report relates primarily to Pennsylvania rate regulation practices, under which experienced costs of negative net salvage are amortized after

their occurrence, no adjustments for expected salvage were made to either the annual depreciation accrual or the calculated accrued depreciation for the individual accounts. The annual provision for recovering negative net salvage is based on the amortization of net salvage over a five-year period, as established by the Commission.

PART II. ESTIMATION OF SURVIVOR CURVES

PART II. ESTIMATION OF SURVIVOR CURVES

The calculation of annual depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. The estimation of survivor curves is discussed below and the development of net salvage is discussed in later sections of this report.

SURVIVOR CURVES

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units or by constructing a survivor curve by plotting the number of units which survive at successive ages.

The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life, and the frequency curve can be calculated. In Figure 1, a typical smooth survivor curve and the derived curves are illustrated. The average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero. The remaining life expectancy at any age can be calculated by obtaining the area under the curve, from the observation age to the maximum age, and dividing this area by the percent surviving at the observation age. For example, in Figure 1, the remaining life at age 30 is equal to the crosshatched area under the survivor curve divided by 29.5 percent surviving at age 30. The probable life at any age is developed by adding the age and remaining life. If the probable life of the property is calculated for each year of age, the probable life curve shown in the chart can be developed. The frequency curve presents the number of units retired in each age interval. It is derived by obtaining the differences between the amount of property surviving at the beginning and at the end of each interval.

This study has incorporated the use of Iowa curves developed from a retirement rate analysis of historical retirement history. A discussion of the concepts of survivor curves and of the development of survivor curves using the retirement rate method is presented below.

Iowa Type Curves

The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements (or the portion of the frequency curve with the highest level of retirements) in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numbers represent the relative heights of the modes of the frequency curves within each family. A higher number designates a higher mode curve.

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125.

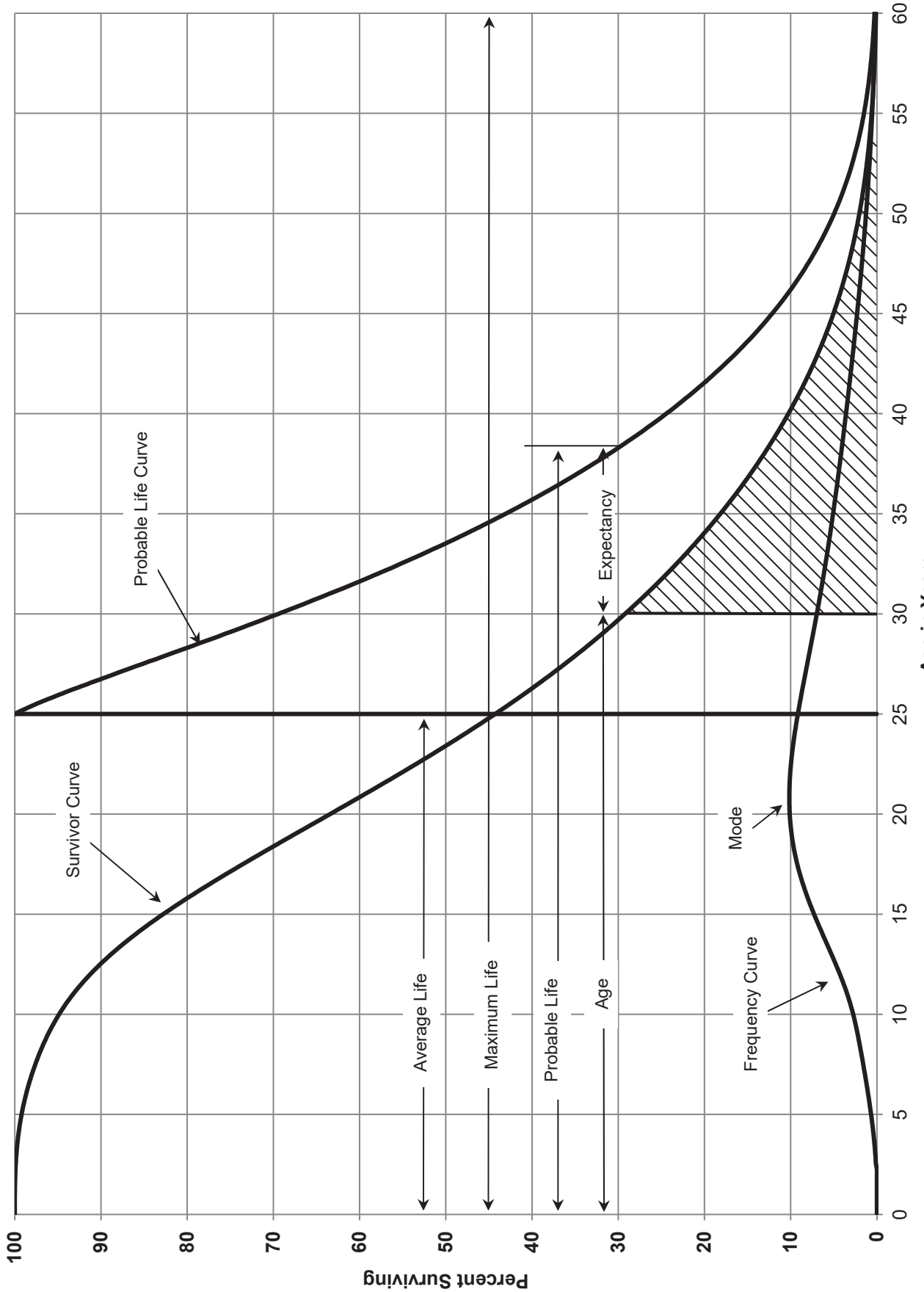

FIGURE 1. TYPICAL SURVIVOR CURVE AND DERIVED CURVES

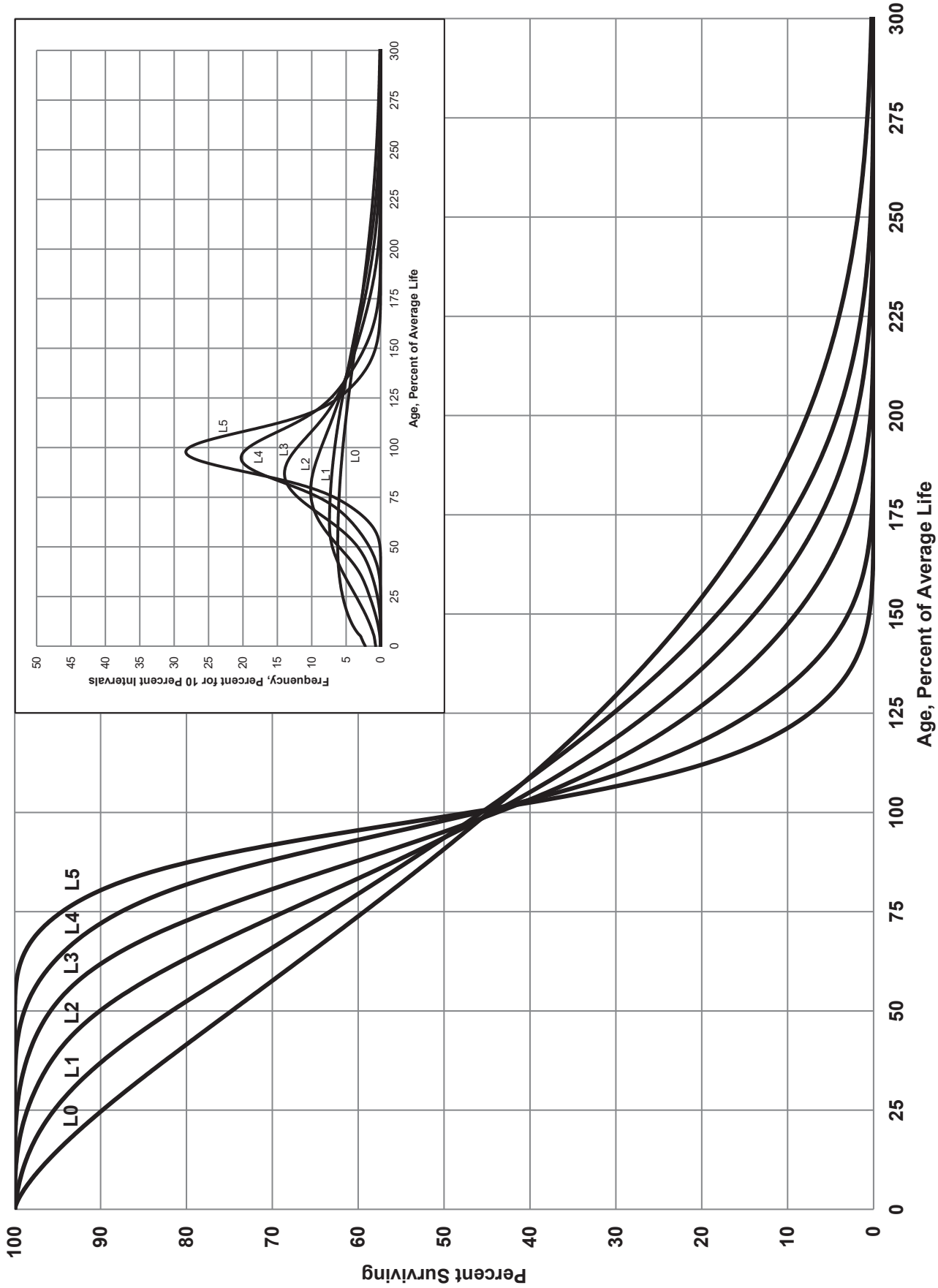

FIGURE 2. LEFT MODAL OR "L" IOWA TYPE SURVIVOR CURVES

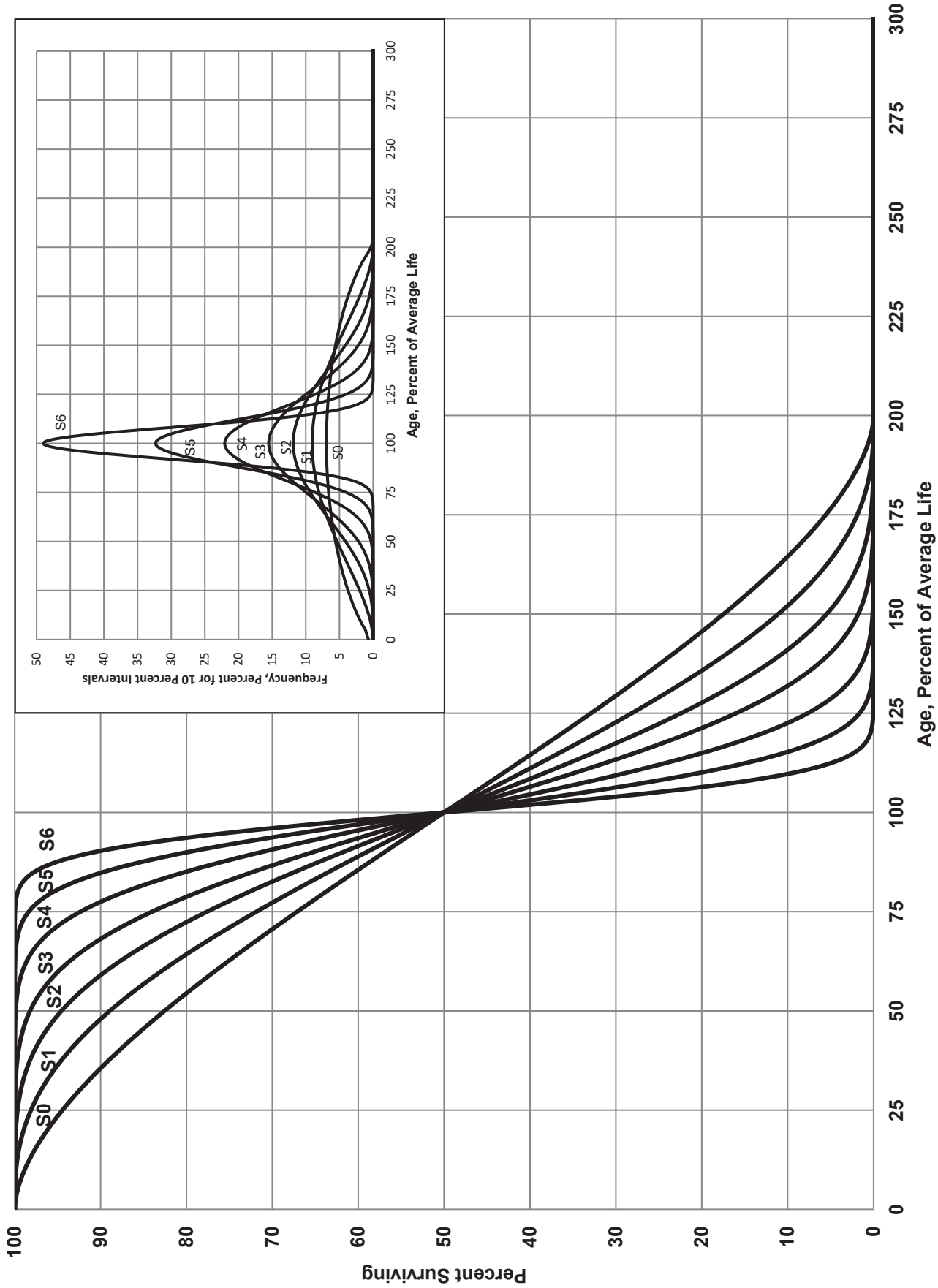

FIGURE 3. SYMMETRICAL OR "S" IOWA TYPE SURVIVOR CURVES

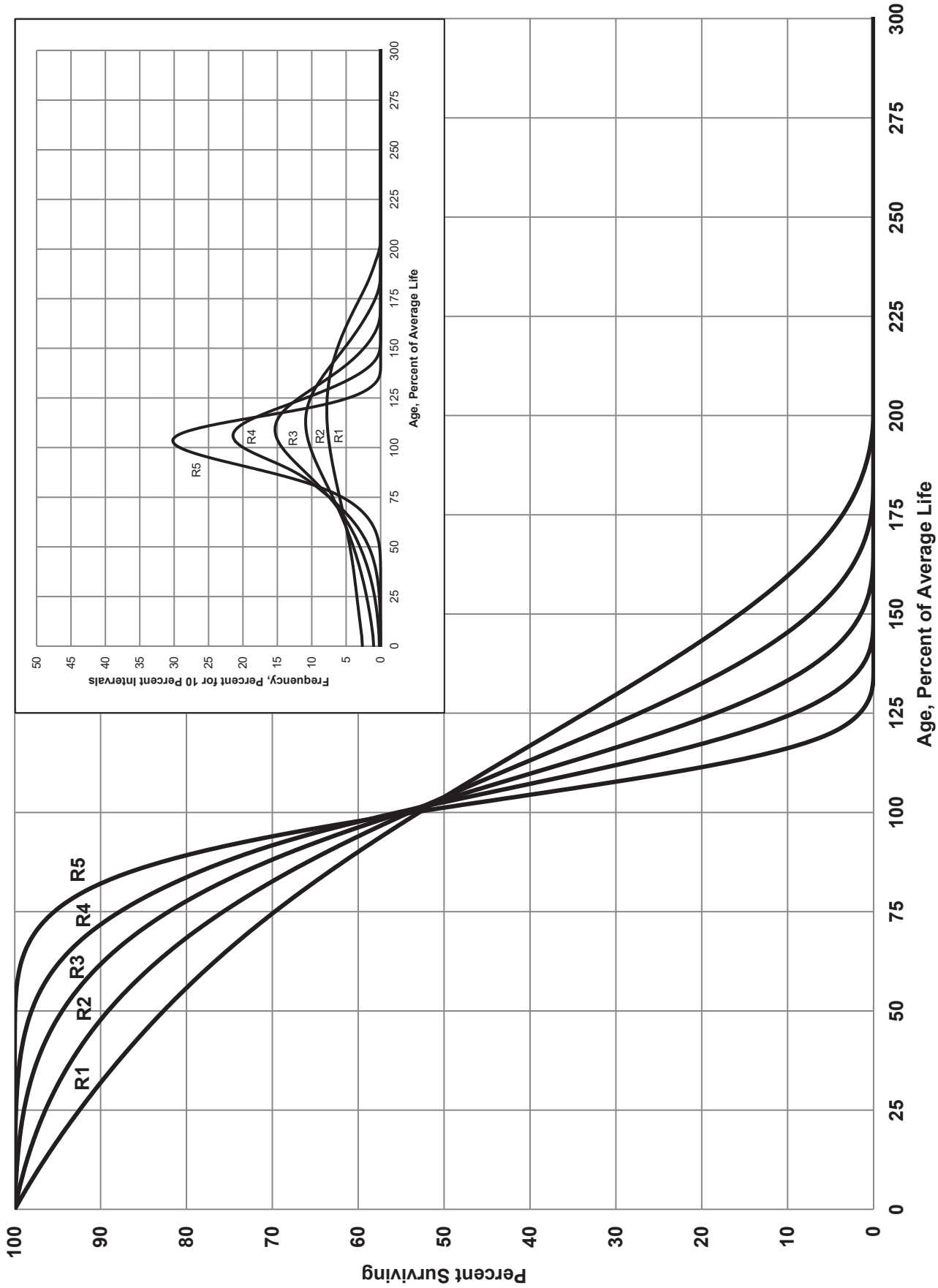

FIGURE 4. RIGHT MODAL OR "R" IOWA TYPE SURVIVOR CURVES

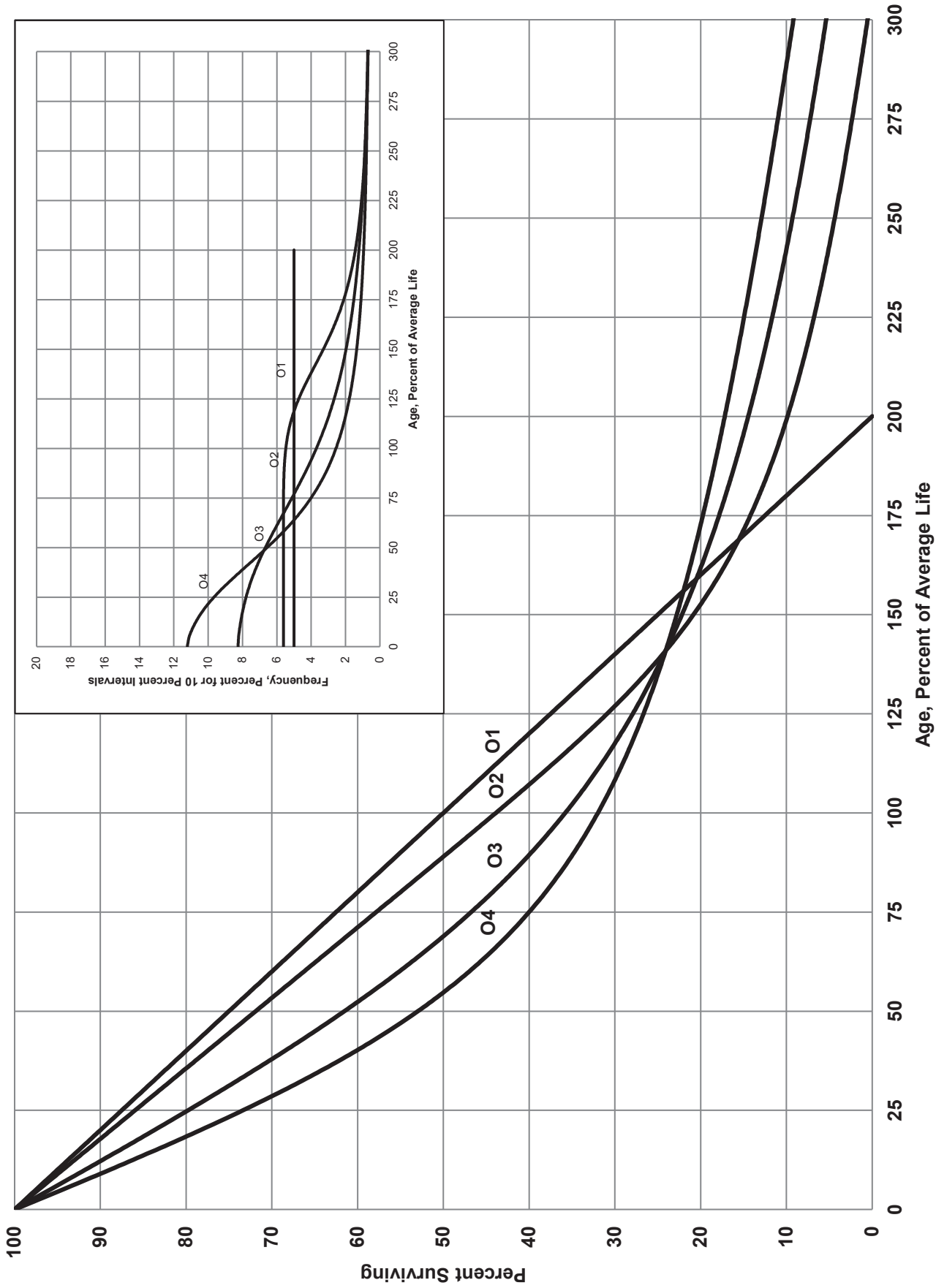

FIGURE 5. ORIGIN MODAL OR "O" IOWA TYPE SURVIVOR CURVES

These curve types have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."[1] In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student, submitted a thesis presenting his development of the fourth family consisting of the four O type survivor curves.

Retirement Rate Method of Analysis

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text and is also explained in several publications including "Statistical Analyses of Industrial Property Retirements,"[2] "Engineering Valuation and Depreciation,"[3] and "Depreciation Systems."[4]

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the property exposed to retirement at the beginning of the age intervals during the same period. The period of observation is referred to as the experience band. The band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows. The example includes schedules of annual aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

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[1]Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

[2]Winfrey, Robley, Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.

[3]Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 1.

[4]Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994.

Schedules of Annual Transactions in Plant Records

The property group used to illustrate the retirement rate method is observed for the experience band 2014-2023 for which there were placements during the years 2009-2023. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-11 and II-12. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, $10,000 of the dollars invested in 2009 were retired in 2014. The $10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of $143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2014 retirements of 2009 installations and ending with the 2023 retirements of the 2018 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

10 + 12 + 13 + 11 + 13 + 13 + 15 + 17 + 19 + 20.

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2014-2023
SUMMARIZED BY AGE INTERVAL

Experience Band 2014-2023 Placement Band 2009-2023

Year Placed	Retirements, Thousands of Dollars During Year										Total During Age Interval	Age Interval
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2009	10	11	12	13	14	16	23	24	25	26	26	13½-14½
2010	11	12	13	15	16	18	20	21	22	19	44	12½-13½
2011	11	12	13	14	16	17	19	21	22	18	64	11½-12½
2012	8	9	10	11	11	13	14	15	16	17	83	10½-11½
2013	9	10	11	12	13	14	16	17	19	20	93	9½-10½
2014	4	9	10	11	12	13	14	15	16	20	105	8½-9½
2015		5	11	12	13	14	15	16	18	20	113	7½-8½
2016			6	12	13	15	16	17	19	19	124	6½-7½
2017				6	13	15	16	17	19	19	131	5½-6½
2018					7	14	16	17	19	20	143	4½-5½
2019						8	18	20	22	23	146	3½-4½
2020							9	20	22	25	150	2½-3½
2021								11	23	25	151	1½-2½
2022									11	24	153	½-1½
2023										13	80	0-½
Total	53	68	86	106	128	157	196	231	273	308	1,606	

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2014-2023
SUMMARIZED BY AGE INTERVAL

Experience Band 2014-2023 Placement Band 2009-2023

Year Placed	Acquisitions, Transfers and Sales, Thousands of Dollars During Year										Total During Age Interval	Age Interval
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2009	-	-	-	-	-	-	60[a]	-	-	-	-	13½-14½
2010	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2011	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2012	-	-	-	-	-	-	-	(5)[b]	-	-	60	10½-11½
2013	-	-	-	-	-	-	-	6[a]	-	-	-	9½-10½
2014	-	-	-	-	-	-	-	-	-	-	(5)	8½-9½
2015		-	-	-	-	-	-	-	-	-	6	7½-8½
2016			-	-	-	-	-	-	-	-	-	6½-7½
2017				-	-	-	-	(12)[b]	-	-	-	5½-6½
2018					-	-	-	-	22[a]	-	-	4½-5½
2019						-	-	(19)[b]	-	-	10	3½-4½
2020							-	-	-	-	-	2½-3½
2021								-	-	(102)[c]	(121)	1½-2½
2022									-	-	-	½-1½
2023											-	0-½
Total	-	-	-	-	-	-	60	(30)	22	(102)	(50)	

[a] Transfer Affecting Exposures at Beginning of Year
[b] Transfer Affecting Exposures at End of Year
[c] Sale with Continued Use
Parentheses Denote Credit Amount.

In Schedule 2, other transactions which affect the group are recorded in a similar manner. The entries illustrated include transfers and sales. The entries which are credits to the plant account are shown in parentheses. The items recorded on this schedule are not totaled with the retirements, but are used in developing the exposures at the beginning of each age interval.

Schedule of Plant Exposed to Retirement

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2014 through 2023 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2019 are calculated in the following manner:

Exposures at age 0	= amount of addition	= $750,000
Exposures at age ½	= $750,000 - $ 8,000	= $742,000
Exposures at age 1½	= $742,000 - $18,000	= $724,000
Exposures at age 2½	= $724,000 - $20,000 - $19,000	= $685,000
Exposures at age 3½	= $685,000 - $22,000	= $663,000

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
JANUARY 1 OF EACH YEAR 2014-2023
SUMMARIZED BY AGE INTERVAL

Experience Band 2014-2023

Placement Band 2009-2023

Year Placed	Exposures, Thousands of Dollars Annual Survivors at the Beginning of the Year 2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Total at Beginning of Age Interval	Age Interval
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2009	255	245	234	222	209	195	239	216	192	167	167	13½-14½
2010	279	268	256	243	228	212	194	174	153	131	323	12½-13½
2011	307	296	284	271	257	241	224	205	184	162	531	11½-12½
2012	338	330	321	311	300	289	276	262	242	226	823	10½-11½
2013	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
2014	420[a]	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2015		460[a]	455	444	432	419	405	390	374	356	1,952	7½-8½
2016			510[a]	504	492	479	464	448	431	412	2,463	6½-7½
2017				580[a]	574	561	546	530	501	482	3,057	5½-6½
2018					660[a]	653	639	623	628	609	3,789	4½-5½
2019						750[a]	742	724	685	663	4,332	3½-4½
2020							850[a]	841	821	799	4,955	2½-3½
2021								960[a]	949	926	5,719	1½-2½
2022									1,080[a]	1,069	6,579	½-1½
2023										1,220[a]	7,490	0-½
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780	

[a]Additions during the year

For the entire experience band 2014-2023, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

255 + 268 + 284 + 311 + 334 + 374 + 405 + 448 + 501 + 609.

Original Life Table

The original life table, illustrated in Schedule 4 on page II-16, is developed from the totals shown on the schedules of retirements and exposures, Schedules 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are as follows:

Percent surviving at age 4½	=	88.15				
Exposures at age 4½	=	3,789,000				
Retirements from age 4½ to 5½	=	143,000				
Retirement Ratio	=	143,000	÷	3,789,000	=	0.0377
Survivor Ratio	=	1.000	-	0.0377	=	0.9623
Percent surviving at age 5½	=	(88.15)	x	(0.9623)	=	84.83

The totals of the exposures and retirements (columns 2 and 3) are shown for the purpose of checking with the respective totals in Schedules 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.

SCHEDULE 4. ORIGINAL LIFE TABLE
CALCULATED BY THE RETIREMENT RATE METHOD

Experience Band 2014-2023 Placement Band 2009-2023

(Exposure and Retirement Amounts are in Thousands of Dollars)

Age at Beginning of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Age Interval
(1)	(2)	(3)	(4)	(5)	(6)
0.0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.60
12.5	323	44	0.1362	0.8638	48.90
13.5	167	26	0.1557	0.8443	42.24
					35.66
Total	44,780	1,606			

Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.
Column 3 from Schedule 1, Column 12, Retirements for Each Year.
Column 4 = Column 3 Divided by Column 2.
Column 5 = 1.0000 Minus Column 4.
Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.

The original survivor curve is plotted from the original life table (column 6, Schedule 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

Smoothing the Original Survivor Curve

The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100% to zero percent, it is desirable to eliminate any irregularities, as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.

The Iowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the Iowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Schedule 4 is compared with the L, S, and R Iowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0.

In Figure 9, the three fittings, 12-L1, 12-S0 and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 Iowa curve would be selected as the most representative of the plotted survivor characteristics of the group.

FIGURE 6. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

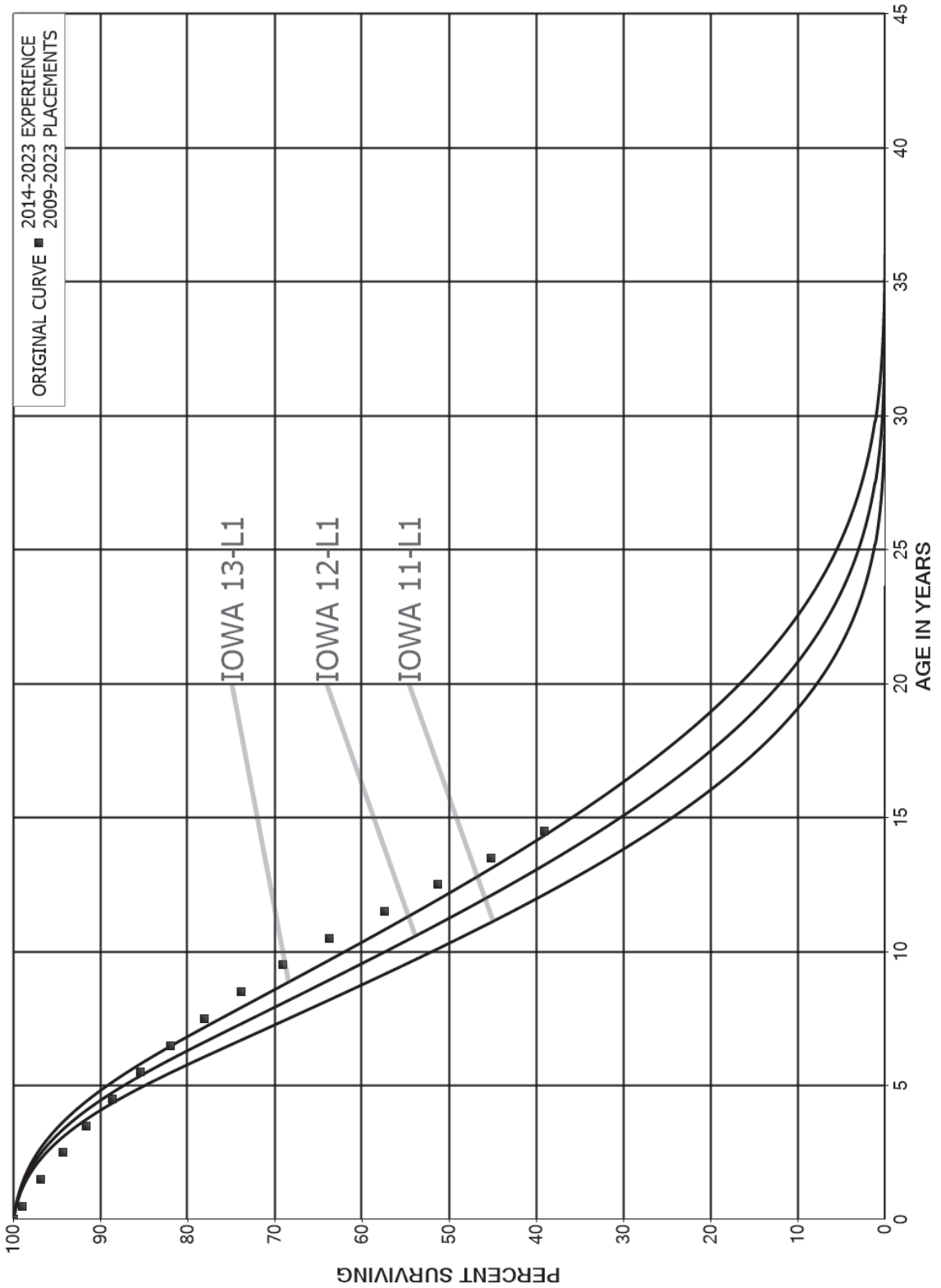


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

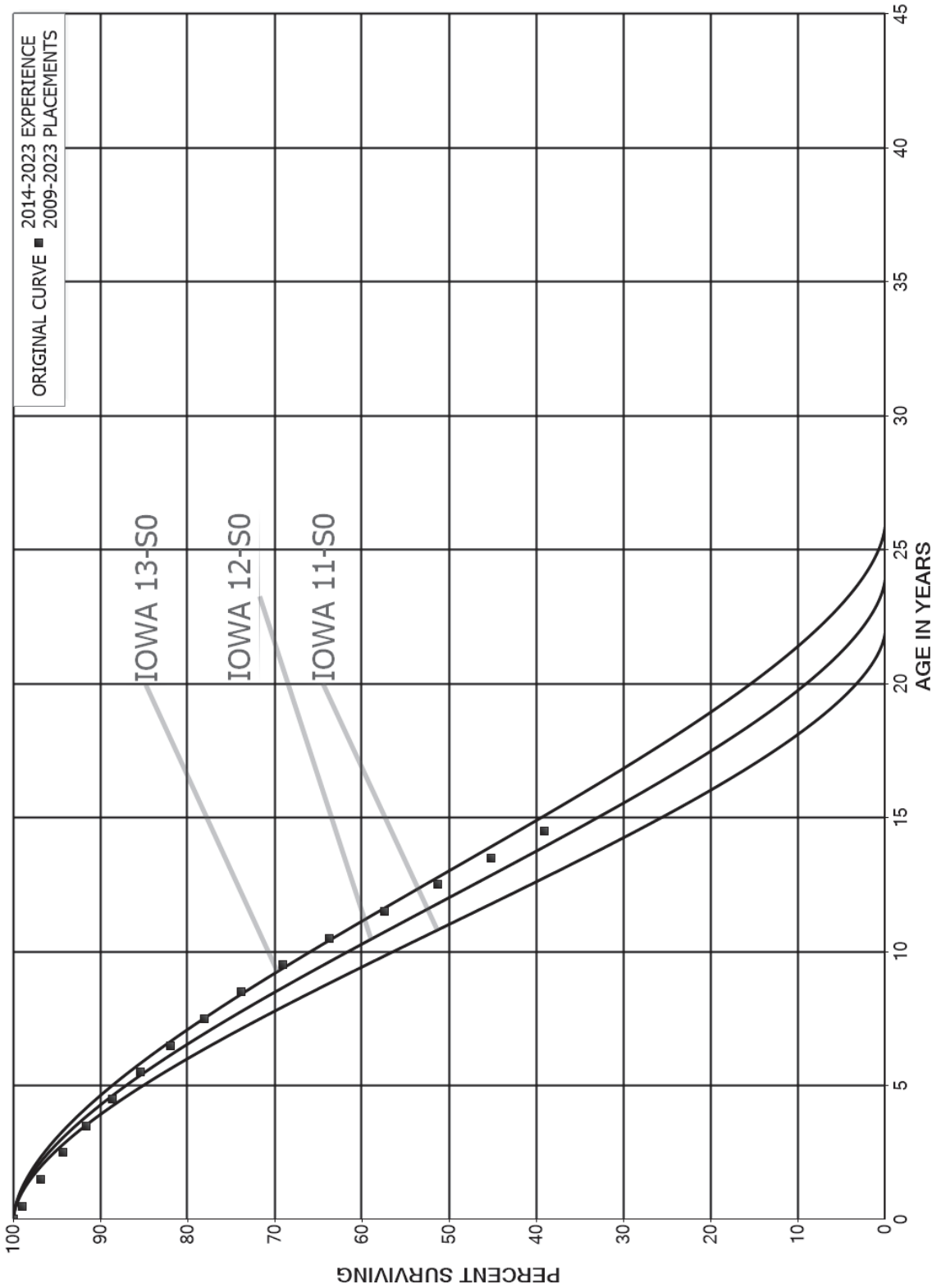


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

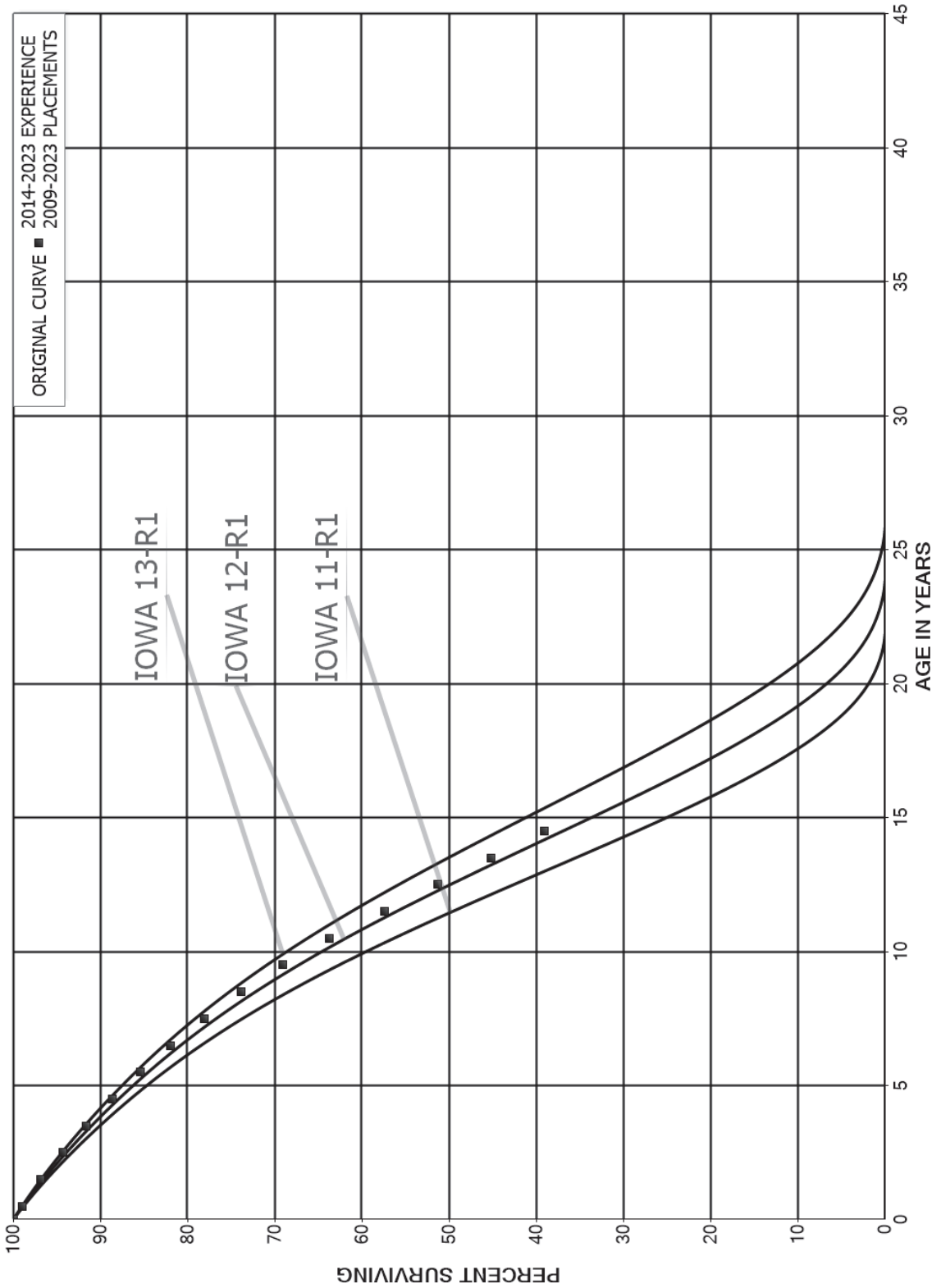
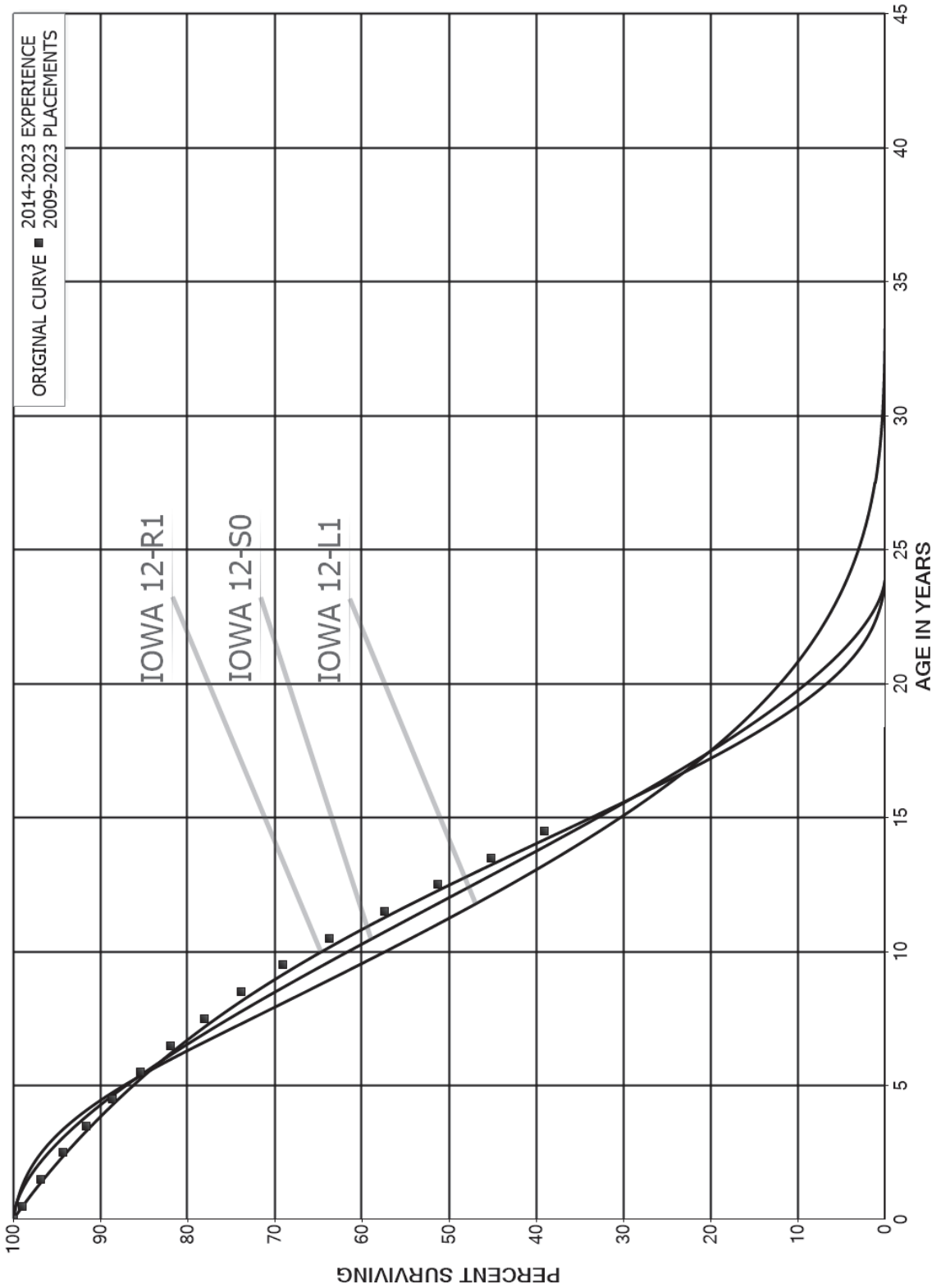


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES



PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

Field Trips

In order to be familiar with the operation of the Company and observe representative portions of the plant, a field trip was conducted for the study. A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirements are obtained during the field trips. This knowledge and information were incorporated in the interpretation and extrapolation of the statistical analyses.

During the period of years our firm has conducted depreciation studies for the Company, the field trips have resulted in numerous reviews of the Company's operating areas. The following is a list of the locations visited during the most recent trip.

November 7, 2023

Altoona Service Center
12th Avenue Substation
Westfall Substation
31st Street and New Mill Run Road Substation
Summit Substation
Ebensburg Substation

Judgment.

The survivor curve estimates were based on informed judgment which considered a number of factors. The primary factors were retirement rate analyses of historical service life data; current Company policies and outlook as determined during the discussions with management personnel; and the survivor curve estimates from previous depreciation studies for Pennsylvania Electric Company and other electric companies.

The statistical analyses resulted in good to excellent indications of the survivor patterns experienced for many of the major accounts. The plant accounts or

subaccounts for which the statistical analyses were significant factors in the judgments of the survivor curves are as follows:

Account Number	Title
Distribution Plant	
362.00	Station Equipment
364.00	Poles, Towers and Fixtures
367.00	Underground Conductors and Devices
368.00	Line Transformers
371.00	Installations on Customer Premises - Dusk to Dawn Lights
373.00	Street Lighting and Signal Systems
General Plant	
390.10	Structure and Improvements
390.20	Structures and Improvements - Clearing and Grading
392.30	Transportation Equipment - Heavy Trucks
392.40	Transportation Equipment - Pole Trailers
396.00	Power Operated Equipment

Account 367.00, Underground Conductors and Devices, is used to illustrate the manner in which the study was conducted for the groups in the preceding list. It is a significant account and serves as a typical illustration. Aged plant accounting data have been compiled for the years 1939 through 2023. These data were coded by type of transaction, year in which the transaction took place, and year in which the plant was placed in service. The data were analyzed by the retirement rate method to obtain an indication of the experienced service life characteristics.

The estimated Iowa 44-R2.5 survivor curve is based on the experience band 19396-2023. The estimated survivor curve is an excellent fit of the observed data, has an average service life which is the same as the previous estimate for this account, and is within the typical range of lives used by the electric utility industry.

For Account 368, Line Transformers, the estimate of survivor characteristics is based on the 1919-2023 and 1994-2023 experience bands. Most retirements have been due to the conversion to pad mount from pole mount and failure. Typical service lives for line transformers range from 35 to 50 years. Currently there are more pole mounted transformers but there is a trend toward pad mounted. The continual upgrade of load and capacity will create replacements. During the past 10 to 15 years, Penelec has installed more pad mounted transformers due to requirements in new construction. The Iowa 44-R1 survivor curve reflects the outlook of management, is within the range of estimates used by other utilities and is a reasonable interpretation of a significant portion of the survivor curve through age 70.

The estimate for Account 362, Station Equipment, 62-R1.5, is based on management's expectation of a longer life for transformers which represents a significant portion of this account. Most of the existing transformers are not loaded as high as in the past so a longer life is expected. There are no plans to change out large transformers or circuit breakers until they reach failure levels. Management's expectation of retirements to be low for the next five years is reflected in the 62-year average service life.

The life span technique was used for large office buildings and service centers in Account 390.1, Structures and Improvements. For these large structures in Account 390.1, a life span was estimated for each structure based on its type of construction, use, age, condition and management's plans within the foreseeable future. In Account 390.1, Structures and Improvements - Buildings - Major, an interim survivor curve was

estimated for each location, since interim retirements are normal for such structures and, in fact, have been experienced.

Generally, the survivor curve estimates for the remainder of the accounts were based on engineering judgment, considering the nature of the plant and equipment, review of available historical retirement data and a general knowledge of the service lives for similar equipment in other electric companies.

PART IV. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

PART IV. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

Group Depreciation Procedures

A group procedure for depreciation is appropriate when considering more than a single item of property. Normally, the items within a group do not have identical service lives but have lives that are dispersed over a range of time. There are two primary group procedures, namely, average service life and equal life group.

In the average service life procedure, the rate of annual depreciation is based on the average life or average remaining life of the group, and this rate is applied to the surviving balances of the group's cost. A characteristic of this procedure is that the cost of plant retired prior to average life is not fully recouped at the time of retirement, whereas the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle, the portion of cost not recouped prior to average life is balanced by the cost recouped subsequent to average life.

In the equal life group procedure, the property group is subdivided according to service life. That is, each equal life group includes that portion of the property which experiences the life of that specific group. The relative size of each equal life group is determined from the property's life dispersion curve. This procedure eliminates the need to base depreciation on average lives, inasmuch as each group is equivalent to a unit having a single life. The full costs of short-lived units are accrued during their lives, leaving no deferral of accruals required to be added to the annual costs associated with long-lived units. The calculated depreciation for the property group is the summation of the calculated depreciation based on the service life of each equal life group.

Remaining Life Annual Accruals

For the purpose of calculating remaining life accrual rates as of December 31, 2024, the estimated book depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation for the vintages calculated by the equal life group procedure follow. The detailed calculations are set forth in the Results of Study section of the report.

Average Service Life Procedure

In the average service life procedure, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the average remaining life of the vintage. The average remaining life is a directly weighted average derived from the estimated future survivor curve in accordance with the average service life procedure.

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which would not be allocated to expense through future whole life depreciation accruals if current forecasts of life characteristics are used as the basis for such accruals. The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account, based upon the attained age and service life. The straight line accrued depreciation ratios are calculated as follows for the average service life procedure:

$$Ratio = 1 - \frac{Average\ Remaining\ Life\ Expectancy}{Average\ Service\ Life}.$$

Equal Life Group Procedure

In the equal life group procedure, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the composite remaining life for the surviving original cost of that vintage. The composite remaining life is derived by compositing the individual equal life group remaining lives in accordance with the following equation:

$$\text{Composite Remaining Life} = \frac{\left(\frac{\text{Book Cost}}{\text{Life}} \times \text{Remaining Life}\right)}{\frac{\text{Book Cost}}{\text{Life}}}$$

The book costs and lives of the several equal life groups which are summed in the foregoing equation are defined by the estimated future survivor curve.

Inasmuch as book cost divided by life equals the whole life annual accrual, the foregoing equation reduces to the following form:

$$\text{Composite Remaining LIfe} = \frac{\sum \text{Whole Life Future Accruals}}{\sum \text{Whole Life Annual Accruals}}$$

or

$$\text{Composite Remaining Life} = \frac{\sum \text{Book Cost} - \text{Calc. Reserve}}{\sum \text{Whole Life Annual Accrual}}.$$

The annual accrual rate for each account is equal to the sum of the remaining life annual accruals for all vintages divided by the account's total original cost. The account's "composite remaining life" is calculated by dividing the sum of the future book accruals for all vintages by the sum of the remaining life annual accruals for all vintages.

The calculated accrued depreciation in the equal life group procedure also represents that portion of depreciable cost which will not be allocated to expense through future accruals. However, the calculation is based at the equal life group level rather than the vintage group level, and does not require the use of averages. The equal life group accrued depreciation ratio is calculated as follows:

$$Ratio = \frac{Remaining\ Life}{Average\ Service\ Life}.$$

Inasmuch as service life minus remaining life equals age, when averages are not employed, the foregoing equation reduces to:

$$Ratio = \frac{Age}{Service\ Life}.$$

The table on the following page illustrates the procedure for calculating straight line equal life group accrued depreciation, using an Iowa 13-L3 survivor curve and a December 31, 2024 calculation date.

In the table, each equal life group is defined by the age interval shown in columns 1 and 2, which identify the ages at which the first and last retirement of each group occur. The group's designated life, shown in column 3, is the midpoint of the interval. In the calculation, the equal life groups of each vintage are arranged such that the midpoint of each one-year age interval coincides with the calculation date, e.g., December 31 in this case. This enables the calculation of annual accruals which are centered on, or as of, the same date as the calculation of accrued depreciation.

The retirement during each age interval, shown in column 4, is the size of each equal life group. It is derived from the Iowa 13-L3 survivor curve and is the difference between the percents surviving (not shown) at the beginning and end of the age interval.

DETAILED COMPUTATION OF ANNUAL AND ACCRUED FACTORS USING THE EQUAL LIFE GROUP PROCEDURE

INPUT PARAMETERS:
CALCULATION DATE.. 12-31-2024
SURVIVOR CURVE.... 13-L3

AGE INTERVAL BEG (1)	END (2)	LIFE (3)	RETIREMENTS DURING INTERVAL (4)	GROUP ANNUAL ACCRUAL (5)=(4)/(3)	YEAR INST (6)	SUMMATION OF ANNUAL ACCRUALS (7)	AVERAGE PERCENT SURVIVING (8)	ANNUAL FACTOR (9)	ACCRUED FACTOR (10)
0.000	1.000	0.500	0.00000	0.00000000000	2024	8.71155436455	100.000000	0.0871	0.0436
1.000	2.000	1.500	0.01719	0.01146000000	2023	8.70582436455	99.991404	0.0871	0.1307
2.000	3.000	2.500	0.14929	0.05971600000	2022	8.67023636455	99.908165	0.0868	0.2170
3.000	4.000	3.500	0.44954	0.12844000000	2021	8.57615836455	99.608749	0.0861	0.3014
4.000	5.000	4.500	0.90526	0.20116888889	2020	8.41135392010	98.931349	0.0850	0.3825
5.000	6.000	5.500	1.54011	0.28002000000	2019	8.17075947566	97.708668	0.0836	0.4598
6.000	7.000	6.500	2.54576	0.39165538462	2018	7.83492178335	95.665732	0.0819	0.5324
7.000	8.000	7.500	4.19693	0.55959066667	2017	7.35929875770	92.294387	0.0797	0.5978
8.000	9.000	8.500	6.46036	0.76004235294	2016	6.69948224790	86.965744	0.0770	0.6545
9.000	10.000	9.500	8.78528	0.92476631579	2015	5.85707791353	79.342924	0.0738	0.7011
10.000	11.000	10.500	10.38225	0.98878571429	2014	4.90030189849	69.759155	0.0702	0.7371
11.000	12.000	11.500	10.75688	0.93538086957	2013	3.93821860656	59.189590	0.0665	0.7648
12.000	13.000	12.500	9.99695	0.79975600000	2012	3.07065017178	48.812676	0.0629	0.7863
13.000	14.000	13.500	8.57801	0.63540814815	2011	2.35306809770	39.525196	0.0595	0.8033
14.000	15.000	14.500	7.04790	0.48606206897	2010	1.79233298914	31.712243	0.0565	0.8193
15.000	16.000	15.500	5.72832	0.36956903226	2009	1.36451743853	25.324132	0.0539	0.8355
16.000	17.000	16.500	4.70975	0.28543939394	2008	1.03701322543	20.105094	0.0516	0.8514
17.000	18.000	17.500	3.94038	0.22516457143	2007	0.78171124274	15.780028	0.0495	0.8663
18.000	19.000	18.500	3.31756	0.17932756757	2006	0.57946517324	12.151061	0.0477	0.8825
19.000	20.000	19.500	2.76662	0.14187794872	2005	0.41886241510	9.108973	0.0460	0.8970
20.000	21.000	20.500	2.25424	0.10996292683	2004	0.29294197732	6.598541	0.0444	0.9102
21.000	22.000	21.500	1.77661	0.08263302326	2003	0.19664400228	4.583114	0.0429	0.9224
22.000	23.000	22.500	1.34023	0.05956577778	2002	0.12554460176	3.024695	0.0415	0.9338
23.000	24.000	23.500	0.95793	0.04076297872	2001	0.07538022351	1.875616	0.0402	0.9447
24.000	25.000	24.500	0.64175	0.02619387755	2000	0.04190179537	1.075775	0.0390	0.9555
25.000	26.000	25.500	0.39464	0.01547607843	1999	0.02106681738	0.557580	0.0378	0.9639
26.000	27.000	26.500	0.21565	0.00813773585	1998	0.00925991024	0.252434	0.0367	0.9726
27.000	28.000	27.500	0.10020	0.00364363636	1997	0.00336922414	0.094507	0.0357	0.9818
28.000	29.000	28.500	0.03585	0.00125789474	1996	0.00091845859	0.026485	0.0347	0.9890
29.000	30.000	29.500	0.00795	0.00026949153	1995	0.00015476545	0.004588	0.0337	0.9942
30.000	30.940	30.470	0.00061	0.00002001969	1994	0.00000940925	0.000287	0.0328	1.0000
TOTAL			100.00000						

Each equal life group's whole life annual accrual, shown in column 5, equals the group's size (column 4) divided by its life (column 3), except that for the first age interval, the annual accrual is set equal to the group's size.

Columns 6 through 10 show the derivation of the whole life annual factor and accrued factor for each vintage based on the data developed in the first five columns. The year installed is shown in column 6. For all vintages other than the first year (2024), the summation of annual accruals for each year installed, shown in column 7, is calculated by adding one-half of the group annual accrual (column 5) for that vintage's current age interval plus the group annual accruals for all succeeding age intervals. For

example, the figure 8.70582436455 for 2023 equals one-half of 0.10114600000 plus all of the succeeding figures in column 5. Only one half of the annual accrual for the vintage's current age interval group is included in the summation because the equal life group for that interval expires at the midpoint of the current year.

The summation of annual accruals (column 7) for installations during 2024 is calculated on the basis of an in-service date at the midpoint of the year, i.e., June 30. Inasmuch as the overall calculation is centered on December 31, 2024, the first figure in column 7, for vintage 2024, equals the group annual accrual for 2024 plus one-half of the group annual accruals for each of the subsequent years.

The average percent surviving, derived from the Iowa 13-L3 survivor curve, is shown in column 8 for each age interval. The annual factor, shown in column 9, is the result of dividing the summation of annual accruals (column 7) by the average percent surviving (column 8).

The accrued depreciation factor, shown in column 10, equals the annual factor multiplied by the age of the group as of December 31, 2024.

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization, as defined in the Uniform System of Accounts, is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

The calculation of annual and accrued amortization requires the selection of an amortization period. The amortization periods used in this report were based on

judgment which incorporated a consideration of the period during which the assets will render most of their service, the amortization periods and service lives used by other utilities, and the service life estimates previously used for the asset under depreciation accounting.

Amortization accounting is appropriate for certain General Plant accounts that represent numerous units of property, but a very small portion of depreciable electric plant in service. The accounts and their amortization periods are as follows:

Account		Amortization Period, Years
391.00	Office Furniture and Equipment	
	Furniture	20
	Office Machines	10
	Data Processing - Smart Meters	5
	Personal Computers	5
393.00	Stores Equipment	25
394.00	Tools, Shop and Garage Equipment	25
395.00	Laboratory Equipment	20
397.00	Communication Equipment	15
398.00	Miscellaneous Equipment	20

For the purpose of calculating annual amortization amounts as of December 31, 2024, the book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The book reserve assigned to vintages with an age greater than the amortization period is equal to the vintage's original cost. The remaining book reserve is allocated among vintages with an age less than the amortization period in proportion to the calculated accrued amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the future

amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.

AMORTIZATION OF NET SALVAGE

Experienced and estimated net salvage is incorporated in the results of the study, as it was reported on the Company's books and records for the period January 1, 2020 through December 31, 2024. Results of the calculations are shown in Table 4.

Net salvage experienced during the five-year period is presented in this manner to determine the amount of negative net salvage to be amortized for book purposes. In developing the amount to be amortized, the data for the accounts which experienced positive net salvage have been netted with those for accounts which experienced negative net salvage.

In order to be consistent with this manner of recognizing salvage, no adjustments for net salvage were made to the annual accruals and accrued depreciation calculated for each individual account. There were no exclusions from the 2020 through 2024 net salvage accrual.

PART V. RESULTS OF STUDY

PART V. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

Tables 1 through 4 presented on pages V-4 through V-8 summarize the results of the depreciation study as of December 31, 2024. Table 1 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve as of December 31, 2024, future book accruals, calculated annual accrual amount and rate, and composite remaining life for plant in service. Table 2 presents the bringforward of the book depreciation reserve to December 31, 2024. Table 3 sets forth the calculation of the depreciation accruals for the twelve months ended December 31, 2024. Table 4 presents the annual amortization of experienced and estimated net salvage based on the period 2020 through 2024.

DESCRIPTION OF DETAILED TABULATIONS

Supporting statistical data for the estimates of average service lives and survivor curves, the annual depreciation calculations, and gross salvage and cost of removal for the years 2020-2024 are presented in three sections.

The section beginning on page VI-2 sets forth, for each depreciable group analyzed by the retirement rate method, a chart depicting the original and estimated survivor curves followed by a tabular presentation of the original life table(s) plotted on the chart. A cumulative summary, by year installed, for electric plant and the supporting data for the original cost depreciation calculations are presented in the section beginning on page VII-3. The tabulations of experienced and estimated net salvage by

year by account for the five-year period, 2020-2024, are presented in the section beginning on page VIII-2

In the first section, the survivor curves estimated for the depreciable groups are shown as dark smooth curves on the charts. Each smooth survivor curve is denoted by a numeral followed by the type curve designation. The numeral used is the average life derived from the entire curve from 100 percent to zero percent surviving. In cases where only a segment of the estimated curve is used in the depreciation calculation, the numeral used for identification purposes is not a designation of the average life of the group. The titles of the charts indicate the group, the symbol used to plot the points of the original life table, and the experience and placement bands of the life tables which were plotted. The experience band indicates the range of years for which the retirements were used to develop the stub survivor curve. The placements indicate, for the related experience band, the range of years of installations which appear in the experience.

The tables of the calculated annual depreciation related to original cost are presented in the second section and indicate the estimated average survivor curves used in the calculations. The tables set forth, for each installation year, the original cost, calculated accrued depreciation, allocated book reserve, future book accruals, remaining life expectancy and the calculated annual accrual.

Detailed tabulations setting forth the cost of removal and gross salvage amounts, by plant account for each year, are presented beginning on page VIII-2. The total gross salvage and removal costs, by year, were used to calculate the five-year net salvage amortization presented in Table 4 on page V-8.

PENNSYLVANIA ELECTRIC COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2024

	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE		ORIGINAL COST AS OF DECEMBER 31, 2024	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE		COMPOSITE REMAINING LIFE
	(1)	(2)	(3)		(4)	(5)	(6)	(7)	(8)=(7)/(4)		(9)=(6)/(7)
	ELECTRIC PLANT										
	INTANGIBLE PLANT										
303.00	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER		7-SQ		70,978,119.73	47,768,580	23,209,540	6,227,009	*		
303.30	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION		7-SQ		9,079,603.90	9,079,604	0	0	*		
303.60	MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE		7-SQ		25,257,809.48	25,163,421	94,388	14,521	*		
303.70	MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE		5-SQ		429,236.61	44,152	385,085	86,750	*		
	TOTAL INTANGIBLE PLANT				**105,744,769.72**	**82,055,757**	**23,689,013**	**6,328,280**			
	DISTRIBUTION PLANT										
360.20	LAND RIGHTS		75-R3		15,602,749.38	11,284,408	4,318,341	131,115	0.84		32.9
361.00	STRUCTURES AND IMPROVEMENTS		65-R2.5		18,435,041.68	9,760,782	8,674,260	227,877	1.24		38.1
361.10	STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION		65-R2.5		427,196.22	227,633	199,563	4,547	1.06		43.9
362.00	STATION EQUIPMENT		62-R1.5		401,242,854.72	121,988,566	279,254,289	7,987,430	1.99		35.0
362.10	STATION EQUIPMENT - SUBTRANSMISSION		62-R1.5		11,560,419.97	(128,079)	11,688,499	289,953	2.51		40.3
364.00	POLES, TOWERS AND FIXTURES		65-R3		710,619,681.02	223,922,978	486,696,703	11,896,202	1.67		40.9
364.20	POLES AND FIXTURES - SUBTRANSMISSION		65-R3		535,896.08	(97,765)	633,661	12,929	2.41		49.0
365.00	OVERHEAD CONDUCTORS AND DEVICES		60-R0.5		952,043,715.80	194,039,562	758,004,154	23,569,386	2.48		32.2
365.10	OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY		75-R4		283,177,859.90	49,832,198	233,345,662	3,920,324	1.38		59.5
365.20	OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION		60-R0.5		750,194.03	95,610	654,584	19,011	2.53		34.4
365.30	OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY - SUBTRANSMISSION		75-R4		37,157.30	14,387	22,770	378	1.02		60.2
366.00	UNDERGROUND CONDUIT		65-R2		46,775,767.25	20,433,357	26,342,410	749,945	1.60		35.1
367.00	UNDERGROUND CONDUCTORS AND DEVICES		44-R2.5		243,400,048.54	86,368,690	157,031,359	6,114,942	2.51		25.7
367.10	UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION		44-R2.5		1,286,184.07	139,339	1,146,845	35,492	2.76		32.3
368.00	LINE TRANSFORMERS		44-R1		465,080,920.02	178,341,178	286,739,742	12,192,707	2.62		23.5
369.00	OVERHEAD SERVICES		60-R1		91,479,578.14	29,324,375	62,155,203	1,903,082	2.08		32.7
369.10	UNDERGROUND SERVICES		60-R1		48,077,321.74	32,331,336	15,745,986	485,429	1.01		32.4
370.10	METERS - SMART GRID		15-S2		146,035,788.02	51,827,813	94,207,975	12,454,873	8.53		7.6
371.00	INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS		30-R0.5		28,306,985.17	22,343,029	5,963,957	420,952	1.49		14.2
371.21	INSTALLATIONS ON CUSTOMER PREMISES - METER SOCKET DEVICES		25-R2.5		223,738.49	210,236	13,503	2,957	1.32		4.6
371.23	INSTALLATIONS ON CUSTOMER PREMISES - SURGE SUPPRESSION		20-S3		147,696.50	147,697	0	0	-		-
372.00	LEASED PROPERTY ON CUSTOMER PREMISES		40-R3		196,313.14	193,579	2,734	137	0.07		20.0
373.00	STREET LIGHTING AND SIGNAL SYSTEMS		20-R1		37,041,361.09	6,850,119	30,191,242	3,056,502	8.25		9.9
373.30	STREET LIGHTING AND SIGNAL SYSTEMS - LED		20-R1		10,035,760.37	2,466,926	7,568,834	644,478	6.42		11.7
	TOTAL DISTRIBUTION PLANT				**3,512,520,228.64**	**1,041,917,953**	**2,470,602,276**	**86,120,648**	**2.45**		**28.7**
	GENERAL PLANT										
389.20	LAND RIGHTS		70-R3		20,956.59	212,239	(191,283)	0	-		-
390.10	STRUCTURES AND IMPROVEMENTS										
	MISCELLANEOUS IMPROVEMENTS - MINOR		45-S0		46,120,484.14	13,455,948	32,664,536	1,318,255	2.86		24.8
	RICHLAND OPERATING CENTER	06-2037	80-S0	**	9,970,307.08	5,916,905	4,053,402	341,025	3.42		11.9
	ERIE OPERATING CENTER	06-2039	80-S0	**	18,088,750.52	8,009,171	10,079,580	733,237	4.05		13.7
	ALTOONA OPERATING CENTER	06-2038	80-S0	**	12,755,018.10	6,674,583	6,080,435	475,628	3.73		12.8
	TOTAL ACCOUNT 390.1				86,934,559.84	34,056,607	52,877,953	2,868,145	3.30		18.4
390.20	MISCELLANEOUS IMPROVEMENTS		40-R0.5		7,098,844.05	5,387,572	1,711,272	90,243	1.27		19.0
391.00	OFFICE FURNITURE AND EQUIPMENT - FURNITURE		20-SQ		344,061.30	246,147	97,915	7,076	2.06		13.8
391.25	OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS		5-SQ		6,780,082.47	3,884,745	2,895,337	1,298,917	19.16		2.2
391.30	OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS		5-SQ		2,728,436.87	1,203,774	1,524,663	668,017	24.48		2.3
392.30	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS		13-L3		623,577.55	518,851	104,726	34,073	5.46		3.1
392.40	TRANSPORTATION EQUIPMENT - POLE TRAILERS		30-L2		2,833,893.39	1,828,576	1,005,317	97,868	3.45		10.3
392.50	TRANSPORTATION EQUIPMENT - OTHER		10-L3		6,844,504.90	3,458,272	3,386,233	515,413	7.53		6.6
393.00	STORES EQUIPMENT		25-SQ		40,195.76	40,196	0	0	-	***	-
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT		25-SQ		19,200,664.74	6,761,847	12,438,818	907,616	4.73		13.7
395.00	LABORATORY EQUIPMENT		20-SQ		111,814.59	111,815	0	0	-	***	-
396.00	POWER OPERATED EQUIPMENT		35-S0		5,158,780.44	4,690,973	467,808	28,300	0.55		16.5
397.00	COMMUNICATION EQUIPMENT		15-SQ		47,113,171.59	15,536,826	31,576,345	3,777,454	8.02		8.4
398.00	MISCELLANEOUS EQUIPMENT		20-SQ		72,841.19	53,992	18,849	1,591	2.18		11.8
	TOTAL GENERAL PLANT				**185,906,385.27**	**77,992,433**	**107,913,953**	**10,294,713**	**5.54**		**10.5**
	TOTAL DEPRECIABLE PLANT				**3,804,171,383.63**	**1,201,966,142**	**2,602,205,242**	**102,743,641**	**2.70**		**25.3**

PENNSYLVANIA ELECTRIC COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2024

	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	ORIGINAL COST AS OF DECEMBER 31, 2024	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
	NONDEPRECIABLE PLANT								
301.00	ORGANIZATION			34,665.54					
302.00	FRANCHISES AND CONSENTS			306,716.73	(31,564)				
350.10	LAND			2,127,870.62					
350.20	LAND RIGHTS			13,499,322.87	7,645,214				
360.10	LAND			1,697,578.36					
374.00	ASSET RETIREMENT COSTS DISTRIBUTION			80,653.00					
389.10	LAND			1,092,749.14	(239,986)				
390.30	BUILDING LEASEHOLDS			560,865.26					
399.10	ASSET RETIREMENT COSTS GENERAL PLANT			321,852.44	361,478				
	TOTAL NONDEPRECIABLE PLANT			**19,722,273.96**	**7,735,141**				
	TOTAL ELECTRIC PLANT			**3,823,893,657.59**	**1,209,701,284**				

* ACCRUALS CALCULATED UTILIZING THE AMORTIZATION PERIOD SET FORTH IN COLUMN 3.
** LIFE SPAN PROCEDURE WAS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE.
*** ASSETS ADDED AS OF JANUARY 1, 2024 TO THIS ACCOUNT SHOULD UTILIZE AN ANNUAL ACCRUAL RATE OF 1.00 DIVIDED BY THE AMORTIZATION PERIOD SET FORTH IN COLUMN 3.

NOTE: ASSETS ADDED IN ACCOUNT 363.00 (ELECTRIC BATTERY STORAGE) SHOULD UTILIZE AN ANNUAL ACCRUAL RATE OF 6.67% BASED ON A 15-L3 SURVIVOR CURVE.

PENNSYLVANIA ELECTRIC COMPANY

TABLE 2. BRING FORWARD TO DECEMBER 31, 2024 OF THE BOOK DEPRECIATION RESERVE AS OF DECEMBER 31, 2023

	DEPRECIABLE GROUP	BOOK RESERVE AT BEGINNING OF YEAR	+ ANNUAL ACCRUALS	+ AMORTIZATION OF NET SALVAGE	- RETIREMENTS	+ GROSS SALVAGE	- COST OF REMOVAL	+ MISCELLANEOUS DEBITS AND CREDITS	= BOOK RESERVE AT END OF YEAR	BOOK RESERVE AS A PERCENT OF ORIGINAL COST
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	ELECTRIC PLANT									
	INTANGIBLE PLANT									
303	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER	44,048,988	5,216,680		1,497,088				47,768,580	67.49
303.3	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION	9,079,604							9,079,604	100.00
303.6	MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	23,764,344	1,455,337		56,260				25,163,421	99.63
303.7	MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE		44,152						44,152	10.29
	TOTAL INTANGIBLE PLANT	**76,892,936**	**6,716,168**	**0**	**1,553,348**	**0**	**0**	**0**	**82,055,757**	
	DISTRIBUTION PLANT									
360.2	LAND RIGHTS	11,151,543	132,865						11,284,408	72.32
361	STRUCTURES AND IMPROVEMENTS	9,518,153	231,600	27,669	7,395		9,244		9,760,782	52.95
361.1	STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION	223,053	4,580						227,633	53.29
362	STATION EQUIPMENT	121,496,952	7,315,785	1,158,820	3,992,237	1,483	3,992,237		121,988,566	30.40
362.1	STATION EQUIPMENT - SUBTRANSMISSION	(468,753)	300,326	40,351	3				(128,079)	(1.11)
364	POLES, TOWERS AND FIXTURES	215,164,757	11,699,258	4,037,480	2,791,407		4,187,110		223,922,978	31.51
364.2	POLES AND FIXTURES - SUBTRANSMISSION	(118,334)	13,225	7,344					(97,765)	(18.24)
365	OVERHEAD CONDUCTORS AND DEVICES	174,631,282	23,173,129	4,904,280	5,333,138		3,335,992		194,039,562	20.68
365.1	OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY	45,895,848	3,922,824	13,526					49,832,198	16.76
365.2	OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	73,429	20,438	1,743	0				95,610	12.74
365.3	OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY - SUBTRANSMISSION	13,582	387	418					14,387	38.72
366	UNDERGROUND CONDUIT	19,751,328	755,112	37,862	95,021		15,924		20,433,357	43.92
367	UNDERGROUND CONDUCTORS AND DEVICES	82,131,978	5,942,872	743,963	1,567,279		882,844		86,368,690	35.48
367.1	UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION	101,558	36,574	1,207.00					139,339	10.83
368	LINE TRANSFORMERS	167,665,163	12,119,162	1,121,802.00	1,895,782		669,168		178,341,178	38.35
369	OVERHEAD SERVICES	27,164,339	1,945,744	508,425.00	202,320		91,813		29,324,375	32.06
369.1	UNDERGROUND SERVICES	31,836,567	494,771		1				32,331,336	67.25
370.1	METERS - SMART GRID	38,575,797	12,931,029	401,558.00	68,717		11,855		51,827,813	35.49
371	INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS	21,829,551	454,254	59,224.00					22,343,029	78.93
371.21	INSTALLATIONS ON CUSTOMER PREMISES - METER SOCKET DEVICES	206,749	3,487						210,236	93.96
371.23	INSTALLATIONS ON CUSTOMER PREMISES - SURGE SUPPRESSION	147,697							147,697	100.00
372	LEASED PROPERTY ON CUSTOMER PREMISES	193,440	139						193,579	98.61
373	STREET LIGHTING AND SIGNAL SYSTEMS	3,635,795	3,222,652	522,502.00	419,703		111,126		6,850,119	18.49
373.3	STREET LIGHTING AND SIGNAL SYSTEMS - LED	1,865,067	613,610	43,903.00	46,316		9,337		2,466,926	24.58
	TOTAL DISTRIBUTION PLANT	**972,686,540**	**85,333,823**	**13,632,077**	**16,419,319**	**1,483**	**13,316,650**	**0**	**1,041,917,953**	
	GENERAL PLANT									
389.2	LAND RIGHTS	212,239							212,239	1,012.76
390.1	STRUCTURES AND IMPROVEMENTS	32,351,806	2,682,555	99,734	883,674		193,814		34,056,607	39.17
390.2	MISCELLANEOUS IMPROVEMENTS	5,293,645	93,927						5,387,572	75.89
391	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	374,630	5,961		134,468			24	246,147	71.53
391.2	OFFICE FURNITURE AND EQUIPMENT - OFFICE MACHINES	972			948			(24)		-
391.25	OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS	4,618,769	1,206,663		1,940,687				3,884,745	57.30
391.3	OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS	2,465,585	721,956		1,983,767				1,203,774	44.12
392.3	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	450,260	68,591						518,851	83.21
392.4	TRANSPORTATION EQUIPMENT - POLE TRAILERS	1,738,113	105,990		15,527				1,828,576	64.53
392.5	TRANSPORTATION EQUIPMENT - OTHER	3,124,380	422,609	(4,738)	83,979				3,458,272	50.60
393	STORES EQUIPMENT	583,403			543,207				40,196	100.00
394	TOOLS, SHOP AND GARAGE EQUIPMENT	7,295,994	877,171		1,411,319				6,761,847	35.22
395	LABORATORY EQUIPMENT	169,785			57,970				111,815	100.00
396	POWER OPERATED EQUIPMENT	4,661,358	29,615						4,690,973	90.93
397	COMMUNICATION EQUIPMENT	13,197,975	3,754,215	791,621	980,882		1,226,103		15,536,826	32.98
398	MISCELLANEOUS EQUIPMENT	52,406	1,586						53,992	74.12
	TOTAL GENERAL PLANT	**76,591,322**	**9,970,839**	**886,617**	**8,036,428**	**0**	**1,419,917**	**0**	**77,992,433**	
	TOTAL DEPRECIABLE PLANT	**1,126,170,798**	**102,020,830**	**14,518,694**	**26,009,095**	**1,483**	**14,736,568**	**0**	**1,201,966,142**	
	NONDEPRECIABLE PLANT									
302	FRANCHISES AND CONSENTS	(31,564)							(31,564)	(10.29)
360.1	LAND	7,645,214							7,645,214	56.63
389.1	LAND	(176,801)		(63,185)					(239,986)	(21.96)
399.1	ASSET RETIREMENT COSTS GENERAL PLANT	361,478							361,478	112.31
	NONDEPRECIABLE PLANT	**7,798,326**	**0**	**(63,185)**	**0**	**0**	**0**	**0**	**7,735,141**	
	TOTAL ELECTRIC PLANT	**1,133,969,124**	**102,020,830**	**14,455,509**	**26,009,095**	**1,483**	**14,736,568**	**0**	**1,209,701,284**	

PENNSYLVANIA ELECTRIC COMPANY

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2024

	ACCOUNT	ORIGINAL COST AS OF DECEMBER 31, 2023	ORIGINAL COST AS OF DECEMBER 31, 2024	ANNUAL ACCRUAL RATE	ANNUAL ACCRUAL AMOUNT
	(1)	(2)	(3)	(4)	(5)
	ELECTRIC PLANT				
	INTANGIBLE PLANT				
303	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER	69,183,971.27	70,978,119.73	*	5,216,680
303.3	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION	9,079,603.90	9,079,603.90	*	0
303.6	MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	24,493,520.67	25,257,809.48	*	1,455,337
303.7	MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE	12,279.52	429,236.61	*	44,152
	TOTAL INTANGIBLE PLANT	**102,769,375.36**	**105,744,769.72**	**6.35**	**6,716,168**
	DISTRIBUTION PLANT				
360.2	LAND RIGHTS	15,602,749.38	15,602,749.38	0.85	132,865
361	STRUCTURES AND IMPROVEMENTS	18,368,482.46	18,435,041.68	1.26	231,600
361.1	STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION	427,196.22	427,196.22	1.07	4,580
362	STATION EQUIPMENT	365,312,723.98	401,242,854.72	1.91	7,315,785
362.1	STATION EQUIPMENT - SUBTRANSMISSION	11,560,396.27	11,560,419.97	2.60	300,326
364	POLES, TOWERS AND FIXTURES	685,497,020.56	710,619,681.02	1.68	11,699,258
364.2	POLES AND FIXTURES - SUBTRANSMISSION	535,896.08	535,896.08	2.47	13,225
365	OVERHEAD CONDUCTORS AND DEVICES	904,045,475.31	952,043,715.80	2.50	23,173,129
365.1	OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY	283,177,859.90	283,177,859.90	1.39	3,922,824
365.2	OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	750,193.80	750,194.03	2.72	20,438
365.3	OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY - SUBTRANSMISSION	37,157.30	37,157.30	1.04	387
366	UNDERGROUND CONDUIT	45,920,580.21	46,775,767.25	1.63	755,112
367	UNDERGROUND CONDUCTORS AND DEVICES	229,294,533.88	243,400,048.54	2.51	5,942,872
367.1	UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION	1,286,184.07	1,286,184.07	2.84	36,574
368	LINE TRANSFORMERS	448,018,886.70	465,080,920.02	2.65	12,119,162
369	OVERHEAD SERVICES	89,658,680.49	91,479,578.14	2.15	1,945,744
369.1	UNDERGROUND SERVICES	48,077,323.20	48,077,321.74	1.03	494,771
370.1	METERS - SMART GRID	140,631,457.94	146,035,788.02	9.02	12,931,029
371	INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS	28,306,985.17	28,306,985.17	1.60	454,254
371.21	INSTALLATIONS ON CUSTOMER PREMISES - METER SOCKET DEVICES	223,738.49	223,738.49	1.56	3,487
371.23	INSTALLATIONS ON CUSTOMER PREMISES - SURGE SUPPRESSION	147,696.50	147,696.50	-	0
372	LEASED PROPERTY ON CUSTOMER PREMISES	196,313.14	196,313.14	0.07	139
373	STREET LIGHTING AND SIGNAL SYSTEMS	34,316,079.69	37,041,361.09	9.03	3,222,652
373.3	STREET LIGHTING AND SIGNAL SYSTEMS - LED	8,566,867.03	10,035,760.37	6.60	613,610
	TOTAL DISTRIBUTION PLANT	**3,359,960,477.77**	**3,512,520,228.64**	**2.43**	**85,333,823**
	GENERAL PLANT				
389.2	LAND RIGHTS	20,956.59	20,956.59	-	0
390.1	STRUCTURES AND IMPROVEMENTS	78,981,497.24	86,934,559.84	3.23	2,682,555
390.2	MISCELLANEOUS IMPROVEMENTS	7,098,844.05	7,098,844.05	1.32	93,927
391	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	478,529.41	344,061.30	1.45	5,961
391.2	OFFICE FURNITURE AND EQUIPMENT - OFFICE MACHINES	947.70	0.00	-	0
391.25	OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS	6,855,160.12	6,780,082.47	17.70	1,206,663
391.3	OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS	4,712,204.23	2,728,436.87	19.41	721,956
392.3	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	623,577.55	623,577.55	11.00	68,591
392.4	TRANSPORTATION EQUIPMENT - POLE TRAILERS	2,849,420.14	2,833,893.39	3.73	105,990
392.5	TRANSPORTATION EQUIPMENT - OTHER	5,933,429.55	6,844,504.90	6.61	422,609
393	STORES EQUIPMENT	583,403.02	40,195.76	-	0
394	TOOLS, SHOP AND GARAGE EQUIPMENT	18,533,885.40	19,200,664.74	4.65	877,171
395	LABORATORY EQUIPMENT	169,784.79	111,814.59	-	0
396	POWER OPERATED EQUIPMENT	5,158,780.44	5,158,780.44	0.57	29,615
397	COMMUNICATION EQUIPMENT	44,631,037.54	47,113,171.59	8.18	3,754,215
398	MISCELLANEOUS EQUIPMENT	72,841.19	72,841.19	2.18	1,586
	TOTAL GENERAL PLANT	**176,704,298.96**	**185,906,385.27**	**5.36**	**9,970,839**
	TOTAL DEPRECIABLE PLANT	**3,639,434,152.09**	**3,804,171,383.63**	**2.68**	**102,020,830**

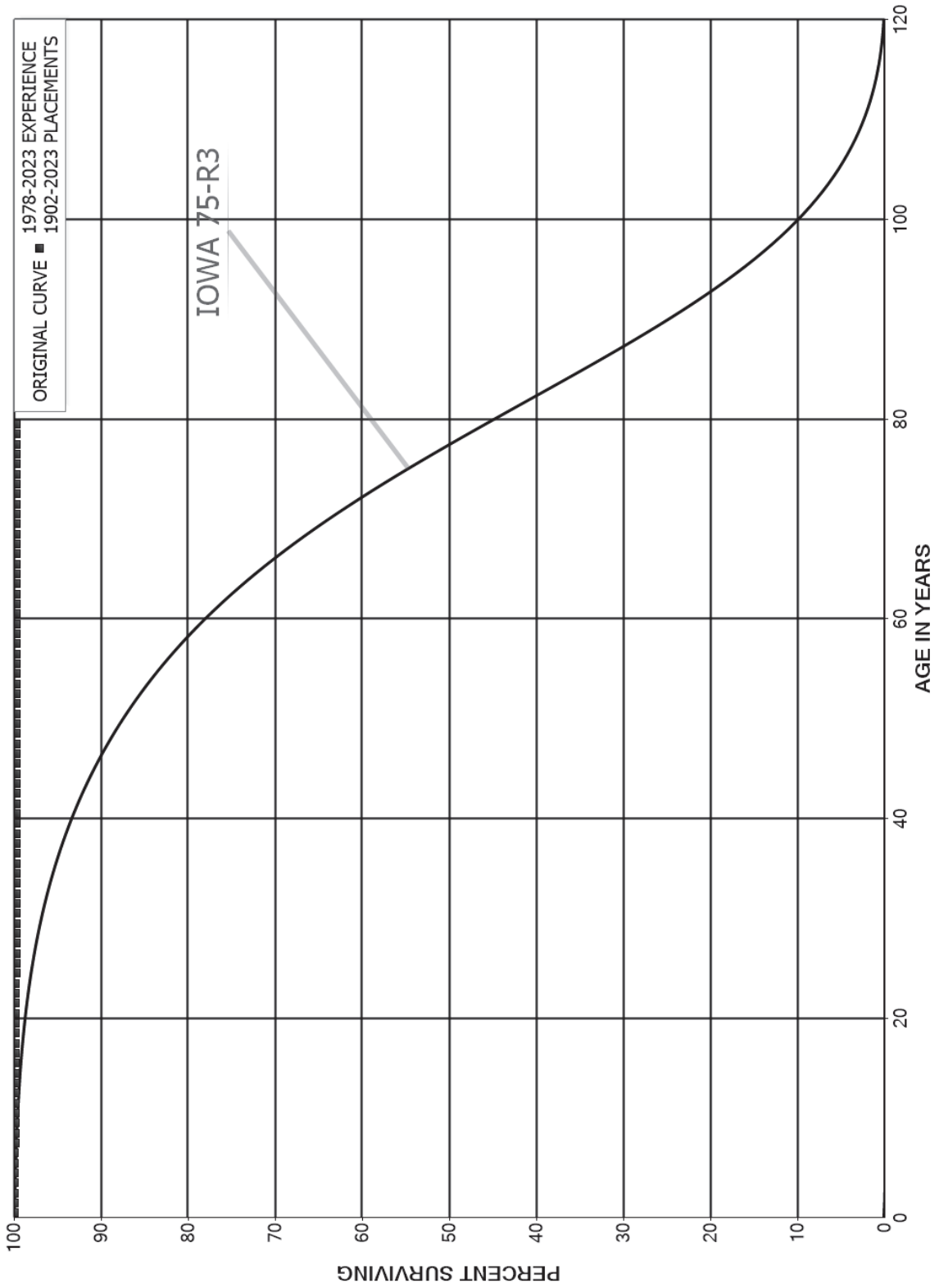
PENNSYLVANIA ELECTRIC COMPANY

TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

ACCOUNT	2020 COST OF REMOVAL	2020 GROSS SALVAGE	2021 COST OF REMOVAL	2021 GROSS SALVAGE	2022 COST OF REMOVAL	2022 GROSS SALVAGE	2023 COST OF REMOVAL	2023 GROSS SALVAGE	2024 COST OF REMOVAL	2024 GROSS SALVAGE	NET SALVAGE	SALVAGE ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)=(12)/5
361	11,289		1,256		123,257		1,944		9,244		(146,991)	(29,398)
362	2,101,521		928,011		1,462,632		678,090	1,918	3,992,237	1,483	(9,159,090)	(1,831,818)
362.1	69,853		8,091		100,232		9,336				(187,513)	(37,503)
364	3,214,614		3,901,543		3,106,837		6,183,204		4,187,110		(20,593,308)	(4,118,662)
364.2	2,722		14,458		6,357		9,430				(32,968)	(6,594)
365	4,608,930		5,405,903		4,262,809		5,209,886		3,335,992		(22,823,520)	(4,564,704)
365.2	38		7,305		(59)		1,429				(8,713)	(1,743)
366	10,675		24,572		30,818		17,070		15,924		(99,060)	(19,812)
367	674,194		728,266		766,889		891,096		882,844		(3,943,290)	(788,658)
367.1	370		67		431		5,161				(6,029)	(1,206)
368	984,643		994,657		1,034,455		1,609,764		669,168		(5,292,688)	(1,058,538)
369	561,048		675,617		473,320		424,114		91,813		(2,225,912)	(445,182)
370.1	52,285		178,265		858,543		893,663		11,855		(1,994,611)	(398,922)
371	63,502		39,227		66,250		48,634				(217,612)	(43,522)
373	563,620		425,058		496,583		502,954		111,126		(2,099,342)	(419,868)
373.3	20,608		38,493		66,594		76,820		9,337		(211,853)	(42,371)
389.1	1,587	(19,613)									(21,200)	(4,240)
390.1	179,858		204,250		46,276		12,939		193,814		(637,137)	(127,427)
397	11,208		3,927,262		12,918		5,536		1,226,103		(5,183,028)	(1,036,606)
TOTAL	13,132,565	(19,613)	17,502,301		12,915,145		16,581,073	1,918	14,736,568	1,483	(74,883,864)	(14,976,774)

PART VI. SERVICE LIFE STATISTICS

PENNSYLVANIA ELECTRIC COMPANY
ACCOUNT 360.20 LAND RIGHTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 360.20 LAND RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1902-2023 EXPERIENCE BAND 1978-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	9,248,132		0.0000	1.0000	100.00
0.5	9,497,494		0.0000	1.0000	100.00
1.5	9,684,011	3,360	0.0003	0.9997	100.00
2.5	9,253,435	430	0.0000	1.0000	99.97
3.5	9,331,264	1,415	0.0002	0.9998	99.96
4.5	10,374,420	2,222	0.0002	0.9998	99.95
5.5	9,586,923	2,827	0.0003	0.9997	99.92
6.5	9,731,369	2,414	0.0002	0.9998	99.89
7.5	9,933,690	1,002	0.0001	0.9999	99.87
8.5	10,155,326	468	0.0000	1.0000	99.86
9.5	10,321,136	465	0.0000	1.0000	99.86
10.5	10,508,998		0.0000	1.0000	99.85
11.5	10,687,767	5,729	0.0005	0.9995	99.85
12.5	10,850,793	116	0.0000	1.0000	99.80
13.5	11,066,077		0.0000	1.0000	99.80
14.5	10,794,820		0.0000	1.0000	99.80
15.5	11,035,589	167	0.0000	1.0000	99.80
16.5	11,339,443	74	0.0000	1.0000	99.79
17.5	11,610,244		0.0000	1.0000	99.79
18.5	11,830,478		0.0000	1.0000	99.79
19.5	12,022,713	226	0.0000	1.0000	99.79
20.5	11,942,658		0.0000	1.0000	99.79
21.5	12,116,261	555	0.0000	1.0000	99.79
22.5	12,350,760		0.0000	1.0000	99.79
23.5	12,646,855	1,451	0.0001	0.9999	99.79
24.5	12,845,504	216	0.0000	1.0000	99.78
25.5	12,996,405	7	0.0000	1.0000	99.77
26.5	13,050,422	63	0.0000	1.0000	99.77
27.5	12,583,615	303	0.0000	1.0000	99.77
28.5	12,605,497	845	0.0001	0.9999	99.77
29.5	12,365,190	448	0.0000	1.0000	99.76
30.5	11,850,827	2,577	0.0002	0.9998	99.76
31.5	10,756,778	288	0.0000	1.0000	99.74
32.5	10,601,445	113	0.0000	1.0000	99.74
33.5	10,455,342	1,104	0.0001	0.9999	99.74
34.5	10,116,875		0.0000	1.0000	99.73
35.5	9,748,484		0.0000	1.0000	99.73
36.5	9,277,246		0.0000	1.0000	99.73
37.5	8,958,844		0.0000	1.0000	99.73
38.5	8,681,064		0.0000	1.0000	99.73

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 360.20 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2023 EXPERIENCE BAND 1978-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	8,361,950	1	0.0000	1.0000	99.73
40.5	8,150,761		0.0000	1.0000	99.73
41.5	7,967,978		0.0000	1.0000	99.73
42.5	7,660,734	391	0.0001	0.9999	99.73
43.5	7,478,029	4	0.0000	1.0000	99.72
44.5	7,240,239	635	0.0001	0.9999	99.72
45.5	6,897,165		0.0000	1.0000	99.71
46.5	6,727,306		0.0000	1.0000	99.71
47.5	6,615,985		0.0000	1.0000	99.71
48.5	6,537,463		0.0000	1.0000	99.71
49.5	6,362,292		0.0000	1.0000	99.71
50.5	7,576,613		0.0000	1.0000	99.71
51.5	7,331,387		0.0000	1.0000	99.71
52.5	7,188,204		0.0000	1.0000	99.71
53.5	7,071,418		0.0000	1.0000	99.71
54.5	6,902,136		0.0000	1.0000	99.71
55.5	6,740,998		0.0000	1.0000	99.71
56.5	6,536,624		0.0000	1.0000	99.71
57.5	6,330,242		0.0000	1.0000	99.71
58.5	6,256,927		0.0000	1.0000	99.71
59.5	6,023,218		0.0000	1.0000	99.71
60.5	5,711,411	1	0.0000	1.0000	99.71
61.5	5,499,895		0.0000	1.0000	99.71
62.5	5,134,560		0.0000	1.0000	99.71
63.5	4,798,272	548	0.0001	0.9999	99.71
64.5	4,484,710		0.0000	1.0000	99.70
65.5	4,226,008		0.0000	1.0000	99.70
66.5	3,984,554		0.0000	1.0000	99.70
67.5	3,729,049		0.0000	1.0000	99.70
68.5	3,412,299		0.0000	1.0000	99.70
69.5	3,015,537		0.0000	1.0000	99.70
70.5	2,728,004		0.0000	1.0000	99.70
71.5	2,531,228		0.0000	1.0000	99.70
72.5	2,323,860		0.0000	1.0000	99.70
73.5	2,217,375		0.0000	1.0000	99.70
74.5	1,977,837		0.0000	1.0000	99.70
75.5	1,839,152		0.0000	1.0000	99.70
76.5	1,677,068		0.0000	1.0000	99.70
77.5	1,534,991	100	0.0001	0.9999	99.70
78.5	1,454,358		0.0000	1.0000	99.69

PENNSYLVANIA ELECTRIC COMPANY

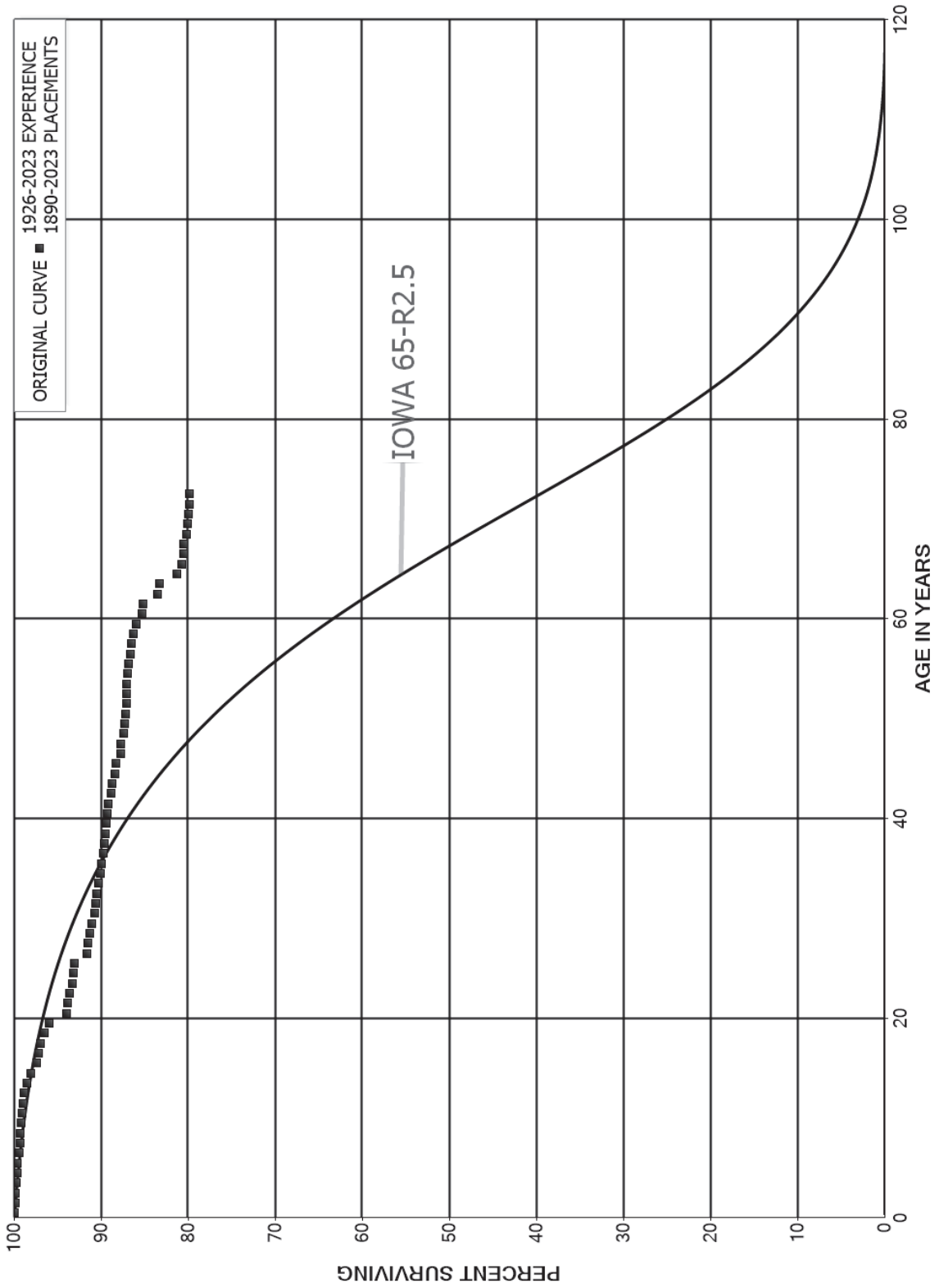
ACCOUNT 360.20 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2023 EXPERIENCE BAND 1978-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,425,840		0.0000	1.0000	99.69
80.5	2,518		0.0000	1.0000	99.69
81.5	2,490		0.0000	1.0000	99.69
82.5	2,490		0.0000	1.0000	99.69
83.5	2,384		0.0000	1.0000	99.69
84.5	2,411		0.0000	1.0000	99.69
85.5	2,411		0.0000	1.0000	99.69
86.5	2,411		0.0000	1.0000	99.69
87.5	2,411		0.0000	1.0000	99.69
88.5	2,411		0.0000	1.0000	99.69
89.5	2,411		0.0000	1.0000	99.69
90.5	2,411		0.0000	1.0000	99.69
91.5	1,585		0.0000	1.0000	99.69
92.5	977		0.0000	1.0000	99.69
93.5	878		0.0000	1.0000	99.69
94.5	878		0.0000	1.0000	99.69
95.5	878		0.0000	1.0000	99.69
96.5	878		0.0000	1.0000	99.69
97.5	931		0.0000	1.0000	99.69
98.5	931		0.0000	1.0000	99.69
99.5	931		0.0000	1.0000	99.69
100.5	931		0.0000	1.0000	99.69
101.5	931		0.0000	1.0000	99.69
102.5	973		0.0000	1.0000	99.69
103.5	973		0.0000	1.0000	99.69
104.5	973		0.0000	1.0000	99.69
105.5	973		0.0000	1.0000	99.69
106.5	973		0.0000	1.0000	99.69
107.5	973		0.0000	1.0000	99.69
108.5	973		0.0000	1.0000	99.69
109.5	973		0.0000	1.0000	99.69
110.5	973		0.0000	1.0000	99.69
111.5	973		0.0000	1.0000	99.69
112.5	973		0.0000	1.0000	99.69
113.5	973		0.0000	1.0000	99.69
114.5	973		0.0000	1.0000	99.69
115.5	69		0.0000	1.0000	99.69
116.5	69		0.0000	1.0000	99.69
117.5	69		0.0000	1.0000	99.69
118.5	69		0.0000	1.0000	99.69
119.5					99.69

PENNSYLVANIA ELECTRIC COMPANY
ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1890-2023 EXPERIENCE BAND 1926-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	33,046,585	22,474	0.0007	0.9993	100.00
0.5	34,383,374	18,040	0.0005	0.9995	99.93
1.5	35,764,986	35,443	0.0010	0.9990	99.88
2.5	33,555,851	17,174	0.0005	0.9995	99.78
3.5	30,072,183	20,343	0.0007	0.9993	99.73
4.5	28,345,636	17,327	0.0006	0.9994	99.66
5.5	25,038,726	41,712	0.0017	0.9983	99.60
6.5	24,624,281	25,644	0.0010	0.9990	99.44
7.5	24,149,380	24,479	0.0010	0.9990	99.33
8.5	23,636,217	25,993	0.0011	0.9989	99.23
9.5	22,748,317	25,177	0.0011	0.9989	99.12
10.5	22,114,991	20,091	0.0009	0.9991	99.01
11.5	21,361,920	21,104	0.0010	0.9990	98.92
12.5	19,464,552	55,704	0.0029	0.9971	98.82
13.5	18,779,476	83,965	0.0045	0.9955	98.54
14.5	18,568,562	124,225	0.0067	0.9933	98.10
15.5	18,368,320	41,642	0.0023	0.9977	97.44
16.5	18,385,360	61,311	0.0033	0.9967	97.22
17.5	17,915,115	67,321	0.0038	0.9962	96.90
18.5	17,876,482	107,354	0.0060	0.9940	96.54
19.5	17,734,585	375,359	0.0212	0.9788	95.96
20.5	17,347,015	25,626	0.0015	0.9985	93.92
21.5	17,400,849	33,016	0.0019	0.9981	93.79
22.5	16,659,390	50,222	0.0030	0.9970	93.61
23.5	16,489,124	28,050	0.0017	0.9983	93.33
24.5	16,407,419	18,068	0.0011	0.9989	93.17
25.5	16,052,170	255,125	0.0159	0.9841	93.06
26.5	15,594,341	21,624	0.0014	0.9986	91.59
27.5	15,246,140	28,919	0.0019	0.9981	91.46
28.5	15,029,082	28,986	0.0019	0.9981	91.28
29.5	14,954,297	56,684	0.0038	0.9962	91.11
30.5	14,705,991	21,941	0.0015	0.9985	90.76
31.5	14,568,528	27,239	0.0019	0.9981	90.63
32.5	14,213,240	33,504	0.0024	0.9976	90.46
33.5	14,033,064	22,691	0.0016	0.9984	90.25
34.5	13,835,698	22,343	0.0016	0.9984	90.10
35.5	13,711,643	33,887	0.0025	0.9975	89.95
36.5	13,498,380	18,225	0.0014	0.9986	89.73
37.5	13,015,241	15,085	0.0012	0.9988	89.61
38.5	12,856,876	11,112	0.0009	0.9991	89.51

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1890-2023 EXPERIENCE BAND 1926-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	12,531,748	13,106	0.0010	0.9990	89.43
40.5	12,255,788	27,683	0.0023	0.9977	89.34
41.5	11,456,439	37,737	0.0033	0.9967	89.13
42.5	10,294,280	8,566	0.0008	0.9992	88.84
43.5	9,831,073	45,203	0.0046	0.9954	88.77
44.5	9,373,647	11,485	0.0012	0.9988	88.36
45.5	8,804,509	49,012	0.0056	0.9944	88.25
46.5	8,618,417	7,914	0.0009	0.9991	87.76
47.5	7,995,474	20,880	0.0026	0.9974	87.68
48.5	7,364,011	16,424	0.0022	0.9978	87.45
49.5	7,044,104	5,030	0.0007	0.9993	87.25
50.5	6,177,390	6,261	0.0010	0.9990	87.19
51.5	5,563,963	4,799	0.0009	0.9991	87.10
52.5	5,516,766	901	0.0002	0.9998	87.03
53.5	5,204,800	6,476	0.0012	0.9988	87.01
54.5	5,127,590	7,145	0.0014	0.9986	86.91
55.5	4,957,914	12,776	0.0026	0.9974	86.78
56.5	4,614,758	3,042	0.0007	0.9993	86.56
57.5	4,240,177	11,541	0.0027	0.9973	86.50
58.5	3,761,765	13,670	0.0036	0.9964	86.27
59.5	3,357,671	25,427	0.0076	0.9924	85.96
60.5	3,046,346	3,519	0.0012	0.9988	85.30
61.5	2,806,397	55,880	0.0199	0.9801	85.21
62.5	2,458,413	7,312	0.0030	0.9970	83.51
63.5	1,968,561	47,638	0.0242	0.9758	83.26
64.5	1,733,993	9,954	0.0057	0.9943	81.25
65.5	1,559,641	4,559	0.0029	0.9971	80.78
66.5	1,463,457	1,068	0.0007	0.9993	80.54
67.5	1,400,575	5,797	0.0041	0.9959	80.48
68.5	1,274,310	1,916	0.0015	0.9985	80.15
69.5	1,149,104	1,262	0.0011	0.9989	80.03
70.5	953,224	1,086	0.0011	0.9989	79.94
71.5	858,626	106	0.0001	0.9999	79.85
72.5	788,399	5,686	0.0072	0.9928	79.84
73.5	750,237	418	0.0006	0.9994	79.27
74.5	709,939		0.0000	1.0000	79.22
75.5	641,294	1,748	0.0027	0.9973	79.22
76.5	616,618	43	0.0001	0.9999	79.01
77.5	585,592	41	0.0001	0.9999	79.00
78.5	567,794	1,063	0.0019	0.9981	79.00

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1890-2023 EXPERIENCE BAND 1926-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	559,873	4,646	0.0083	0.9917	78.85
80.5	535,892	43	0.0001	0.9999	78.19
81.5	503,657	2,701	0.0054	0.9946	78.19
82.5	491,156		0.0000	1.0000	77.77
83.5	489,902		0.0000	1.0000	77.77
84.5	489,745	577	0.0012	0.9988	77.77
85.5	488,138	125	0.0003	0.9997	77.68
86.5	482,814	128	0.0003	0.9997	77.66
87.5	476,095		0.0000	1.0000	77.64
88.5	473,852		0.0000	1.0000	77.64
89.5	467,027		0.0000	1.0000	77.64
90.5	467,027		0.0000	1.0000	77.64
91.5	463,362	17,335	0.0374	0.9626	77.64
92.5	434,925		0.0000	1.0000	74.73
93.5	413,561	0	0.0000	1.0000	74.73
94.5	342,263		0.0000	1.0000	74.73
95.5	336,018	46	0.0001	0.9999	74.73
96.5	300,746		0.0000	1.0000	74.72
97.5	269,034	858	0.0032	0.9968	74.72
98.5	181,723		0.0000	1.0000	74.48
99.5	142,919		0.0000	1.0000	74.48
100.5	108,549		0.0000	1.0000	74.48
101.5	90,434		0.0000	1.0000	74.48
102.5	89,480		0.0000	1.0000	74.48
103.5	33,751		0.0000	1.0000	74.48
104.5	33,751		0.0000	1.0000	74.48
105.5	33,751		0.0000	1.0000	74.48
106.5	25,405		0.0000	1.0000	74.48
107.5	25,405		0.0000	1.0000	74.48
108.5	25,405		0.0000	1.0000	74.48
109.5	25,232		0.0000	1.0000	74.48
110.5	22,629		0.0000	1.0000	74.48
111.5	20,375		0.0000	1.0000	74.48
112.5	20,375		0.0000	1.0000	74.48
113.5	20,375		0.0000	1.0000	74.48
114.5	20,375		0.0000	1.0000	74.48
115.5	9,803		0.0000	1.0000	74.48
116.5	9,803		0.0000	1.0000	74.48
117.5	9,803		0.0000	1.0000	74.48
118.5	9,803		0.0000	1.0000	74.48

PENNSYLVANIA ELECTRIC COMPANY

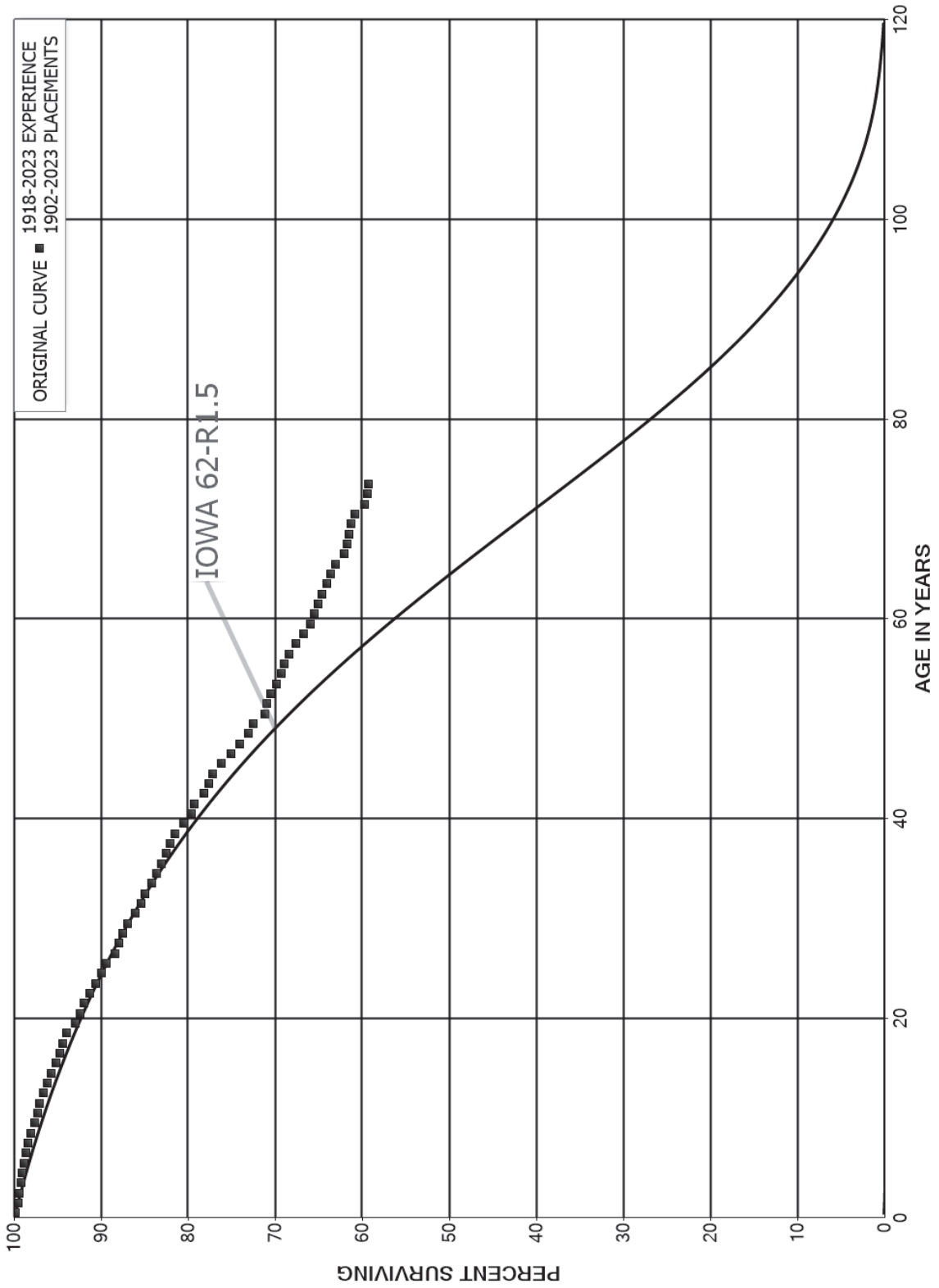
ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1890-2023 EXPERIENCE BAND 1926-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	9,563		0.0000	1.0000	74.48
120.5	9,563		0.0000	1.0000	74.48
121.5	7,192		0.0000	1.0000	74.48
122.5	7,192		0.0000	1.0000	74.48
123.5	7,192		0.0000	1.0000	74.48
124.5	7,192		0.0000	1.0000	74.48
125.5	7,192		0.0000	1.0000	74.48
126.5	7,192		0.0000	1.0000	74.48
127.5	7,192		0.0000	1.0000	74.48
128.5	7,192		0.0000	1.0000	74.48
129.5	7,192		0.0000	1.0000	74.48
130.5	7,192		0.0000	1.0000	74.48
131.5					74.48

PENNSYLVANIA ELECTRIC COMPANY
ACCOUNT 362.00 STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1902-2023 EXPERIENCE BAND 1918-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	611,187,300	1,303,566	0.0021	0.9979	100.00
0.5	608,492,425	1,490,976	0.0025	0.9975	99.79
1.5	608,864,117	915,498	0.0015	0.9985	99.54
2.5	591,932,847	1,038,900	0.0018	0.9982	99.39
3.5	571,716,035	1,135,323	0.0020	0.9980	99.22
4.5	550,058,230	1,154,993	0.0021	0.9979	99.02
5.5	513,844,537	1,170,177	0.0023	0.9977	98.81
6.5	476,203,295	965,314	0.0020	0.9980	98.59
7.5	447,366,348	1,715,188	0.0038	0.9962	98.39
8.5	430,972,349	1,726,035	0.0040	0.9960	98.01
9.5	413,377,959	1,380,396	0.0033	0.9967	97.62
10.5	396,233,546	1,049,724	0.0026	0.9974	97.29
11.5	373,705,333	1,496,621	0.0040	0.9960	97.03
12.5	343,393,460	1,804,287	0.0053	0.9947	96.65
13.5	325,440,601	1,479,811	0.0045	0.9955	96.14
14.5	318,382,775	1,929,882	0.0061	0.9939	95.70
15.5	312,629,538	1,380,059	0.0044	0.9956	95.12
16.5	303,317,818	1,149,295	0.0038	0.9962	94.70
17.5	285,019,814	1,209,902	0.0042	0.9958	94.34
18.5	279,866,278	2,804,992	0.0100	0.9900	93.94
19.5	266,895,946	1,718,086	0.0064	0.9936	93.00
20.5	264,253,121	1,172,196	0.0044	0.9956	92.40
21.5	259,976,152	2,099,874	0.0081	0.9919	91.99
22.5	244,673,442	1,618,886	0.0066	0.9934	91.25
23.5	240,547,215	1,944,924	0.0081	0.9919	90.65
24.5	236,938,042	1,360,017	0.0057	0.9943	89.91
25.5	227,562,742	2,496,002	0.0110	0.9890	89.40
26.5	216,612,852	1,156,955	0.0053	0.9947	88.42
27.5	207,771,232	1,028,502	0.0050	0.9950	87.94
28.5	199,911,603	1,403,066	0.0070	0.9930	87.51
29.5	195,265,604	1,951,029	0.0100	0.9900	86.89
30.5	187,202,652	1,443,393	0.0077	0.9923	86.03
31.5	182,016,403	992,434	0.0055	0.9945	85.36
32.5	176,514,042	1,439,618	0.0082	0.9918	84.90
33.5	172,188,783	1,226,373	0.0071	0.9929	84.20
34.5	165,541,619	1,130,529	0.0068	0.9932	83.60
35.5	162,337,115	954,123	0.0059	0.9941	83.03
36.5	157,829,738	831,643	0.0053	0.9947	82.55
37.5	150,529,110	1,060,228	0.0070	0.9930	82.11
38.5	146,547,631	1,933,258	0.0132	0.9868	81.53

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2023 EXPERIENCE BAND 1918-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	140,802,727	1,496,112	0.0106	0.9894	80.46
40.5	135,178,742	623,006	0.0046	0.9954	79.60
41.5	128,011,721	1,694,617	0.0132	0.9868	79.24
42.5	118,173,530	802,321	0.0068	0.9932	78.19
43.5	113,377,599	745,852	0.0066	0.9934	77.66
44.5	107,751,301	1,402,376	0.0130	0.9870	77.14
45.5	101,899,097	1,418,042	0.0139	0.9861	76.14
46.5	98,843,062	1,315,373	0.0133	0.9867	75.08
47.5	90,921,004	1,298,132	0.0143	0.9857	74.08
48.5	83,581,890	596,631	0.0071	0.9929	73.02
49.5	79,265,450	1,392,262	0.0176	0.9824	72.50
50.5	68,671,870	302,341	0.0044	0.9956	71.23
51.5	63,428,159	372,597	0.0059	0.9941	70.92
52.5	59,955,696	605,650	0.0101	0.9899	70.50
53.5	55,712,999	393,563	0.0071	0.9929	69.79
54.5	53,425,212	245,447	0.0046	0.9954	69.29
55.5	50,347,084	463,877	0.0092	0.9908	68.98
56.5	46,602,592	512,398	0.0110	0.9890	68.34
57.5	43,387,648	573,323	0.0132	0.9868	67.59
58.5	38,468,270	459,307	0.0119	0.9881	66.70
59.5	34,558,347	179,927	0.0052	0.9948	65.90
60.5	31,189,087	209,814	0.0067	0.9933	65.56
61.5	27,850,726	192,277	0.0069	0.9931	65.12
62.5	24,909,167	246,130	0.0099	0.9901	64.67
63.5	19,930,488	123,537	0.0062	0.9938	64.03
64.5	16,830,543	157,746	0.0094	0.9906	63.63
65.5	14,798,309	226,074	0.0153	0.9847	63.03
66.5	13,097,337	74,718	0.0057	0.9943	62.07
67.5	12,503,027	34,983	0.0028	0.9972	61.72
68.5	10,922,684	38,798	0.0036	0.9964	61.54
69.5	8,461,177	73,306	0.0087	0.9913	61.33
70.5	6,386,750	112,318	0.0176	0.9824	60.79
71.5	5,607,915	28,006	0.0050	0.9950	59.72
72.5	4,536,970	11,831	0.0026	0.9974	59.43
73.5	3,708,402	7,764	0.0021	0.9979	59.27
74.5	2,938,180	34,528	0.0118	0.9882	59.15
75.5	2,460,945	751	0.0003	0.9997	58.45
76.5	2,208,728	18,834	0.0085	0.9915	58.43
77.5	1,889,252	3,105	0.0016	0.9984	57.94
78.5	1,773,421	6,970	0.0039	0.9961	57.84

PENNSYLVANIA ELECTRIC COMPANY

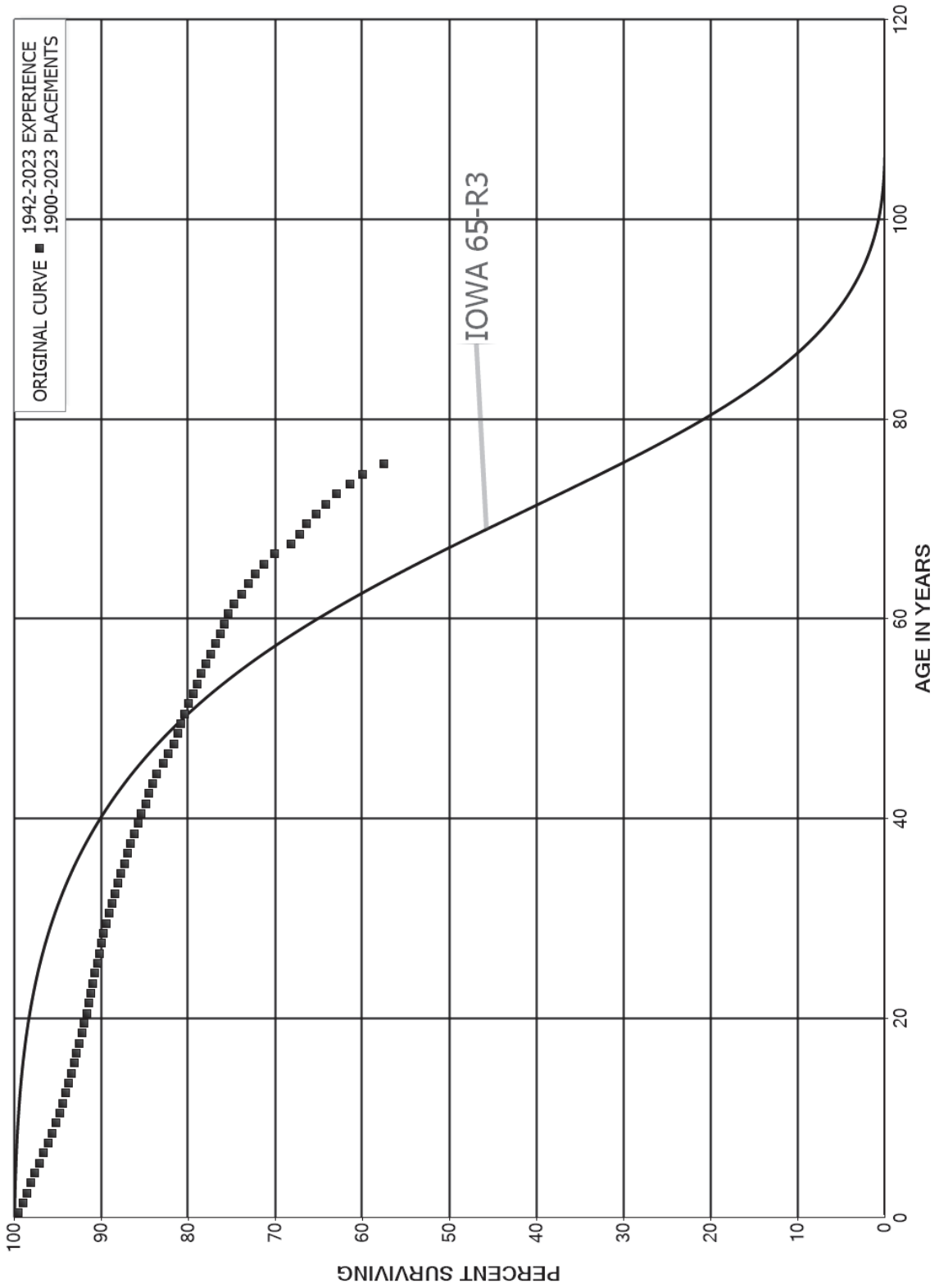
ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2023 EXPERIENCE BAND 1918-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,717,481	1,120	0.0007	0.9993	57.61
80.5	1,482,966	1,676	0.0011	0.9989	57.58
81.5	1,236,365	1,468	0.0012	0.9988	57.51
82.5	1,140,936	6,468	0.0057	0.9943	57.44
83.5	1,100,895	110	0.0001	0.9999	57.12
84.5	1,092,331	785	0.0007	0.9993	57.11
85.5	1,078,339	9,401	0.0087	0.9913	57.07
86.5	1,033,481	837	0.0008	0.9992	56.57
87.5	997,800	756	0.0008	0.9992	56.53
88.5	985,174	161	0.0002	0.9998	56.48
89.5	982,960	815	0.0008	0.9992	56.47
90.5	975,702	175	0.0002	0.9998	56.43
91.5	862,844	1,657	0.0019	0.9981	56.42
92.5	784,968	242	0.0003	0.9997	56.31
93.5	636,280	3,036	0.0048	0.9952	56.29
94.5	485,793	704	0.0014	0.9986	56.02
95.5	479,272	351	0.0007	0.9993	55.94
96.5	309,957	7,199	0.0232	0.9768	55.90
97.5	98,106	5,783	0.0589	0.9411	54.60
98.5	50,646		0.0000	1.0000	51.38
99.5	34,211	39	0.0011	0.9989	51.38
100.5	16,708	3	0.0002	0.9998	51.33
101.5	10,872	4	0.0003	0.9997	51.32
102.5	8,449		0.0000	1.0000	51.30
103.5	5,679		0.0000	1.0000	51.30
104.5	5,360	76	0.0142	0.9858	51.30
105.5	3,845		0.0000	1.0000	50.57
106.5	3,067		0.0000	1.0000	50.57
107.5	3,002	4	0.0012	0.9988	50.57
108.5	2,998	3	0.0010	0.9990	50.51
109.5	2,846		0.0000	1.0000	50.46
110.5	2,147	38	0.0177	0.9823	50.46
111.5	518		0.0000	1.0000	49.56
112.5	518		0.0000	1.0000	49.56
113.5					49.56

PENNSYLVANIA ELECTRIC COMPANY
ACCOUNT 364.00 POLES, TOWERS AND FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2023 EXPERIENCE BAND 1942-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	880,096,253	4,187,032	0.0048	0.9952	100.00
0.5	865,190,473	4,804,289	0.0056	0.9944	99.52
1.5	839,160,959	3,718,771	0.0044	0.9956	98.97
2.5	788,973,563	3,455,138	0.0044	0.9956	98.53
3.5	728,958,091	3,436,721	0.0047	0.9953	98.10
4.5	700,409,695	3,835,638	0.0055	0.9945	97.64
5.5	685,700,931	3,264,008	0.0048	0.9952	97.10
6.5	656,486,633	3,594,749	0.0055	0.9945	96.64
7.5	636,908,249	3,493,307	0.0055	0.9945	96.11
8.5	619,920,403	3,000,446	0.0048	0.9952	95.59
9.5	601,934,621	2,514,113	0.0042	0.9958	95.12
10.5	583,866,006	2,008,703	0.0034	0.9966	94.73
11.5	561,802,273	2,116,539	0.0038	0.9962	94.40
12.5	512,656,764	1,762,325	0.0034	0.9966	94.04
13.5	496,844,179	1,791,387	0.0036	0.9964	93.72
14.5	482,728,576	1,499,762	0.0031	0.9969	93.38
15.5	463,550,866	1,507,568	0.0033	0.9967	93.09
16.5	454,577,912	1,451,235	0.0032	0.9968	92.79
17.5	440,031,933	1,337,079	0.0030	0.9970	92.49
18.5	425,202,948	1,326,685	0.0031	0.9969	92.21
19.5	411,546,068	1,183,895	0.0029	0.9971	91.93
20.5	403,469,006	1,131,717	0.0028	0.9972	91.66
21.5	397,638,292	1,108,098	0.0028	0.9972	91.40
22.5	386,495,507	949,932	0.0025	0.9975	91.15
23.5	371,820,315	1,040,049	0.0028	0.9972	90.92
24.5	354,777,210	997,919	0.0028	0.9972	90.67
25.5	332,432,024	935,341	0.0028	0.9972	90.42
26.5	317,987,557	857,318	0.0027	0.9973	90.16
27.5	304,355,823	824,978	0.0027	0.9973	89.92
28.5	282,134,842	899,250	0.0032	0.9968	89.67
29.5	263,235,625	915,262	0.0035	0.9965	89.39
30.5	237,335,106	940,780	0.0040	0.9960	89.08
31.5	225,176,950	836,831	0.0037	0.9963	88.72
32.5	208,181,764	810,462	0.0039	0.9961	88.39
33.5	198,381,088	795,120	0.0040	0.9960	88.05
34.5	187,095,307	774,114	0.0041	0.9959	87.70
35.5	176,082,819	789,165	0.0045	0.9955	87.33
36.5	163,852,485	652,945	0.0040	0.9960	86.94
37.5	153,873,308	779,343	0.0051	0.9949	86.60
38.5	146,157,691	718,989	0.0049	0.9951	86.16

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2023 EXPERIENCE BAND 1942-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	138,326,688	623,187	0.0045	0.9955	85.73
40.5	132,240,551	717,583	0.0054	0.9946	85.35
41.5	126,528,055	590,856	0.0047	0.9953	84.89
42.5	119,029,555	646,772	0.0054	0.9946	84.49
43.5	115,543,682	557,078	0.0048	0.9952	84.03
44.5	115,706,432	1,161,543	0.0100	0.9900	83.62
45.5	111,361,796	701,797	0.0063	0.9937	82.79
46.5	107,324,929	878,193	0.0082	0.9918	82.26
47.5	102,097,506	497,394	0.0049	0.9951	81.59
48.5	93,622,436	445,014	0.0048	0.9952	81.19
49.5	89,684,596	415,272	0.0046	0.9954	80.81
50.5	73,939,770	444,017	0.0060	0.9940	80.43
51.5	65,592,965	425,600	0.0065	0.9935	79.95
52.5	58,337,636	358,505	0.0061	0.9939	79.43
53.5	55,052,944	316,322	0.0057	0.9943	78.94
54.5	51,366,738	388,889	0.0076	0.9924	78.49
55.5	48,234,663	281,575	0.0058	0.9942	77.90
56.5	45,680,042	359,294	0.0079	0.9921	77.44
57.5	42,949,039	282,333	0.0066	0.9934	76.83
58.5	38,195,520	223,416	0.0058	0.9942	76.33
59.5	34,405,808	237,453	0.0069	0.9931	75.88
60.5	30,684,884	262,726	0.0086	0.9914	75.36
61.5	28,149,583	337,053	0.0120	0.9880	74.71
62.5	25,056,486	270,360	0.0108	0.9892	73.82
63.5	20,575,570	210,164	0.0102	0.9898	73.02
64.5	17,545,294	245,256	0.0140	0.9860	72.27
65.5	15,642,487	254,522	0.0163	0.9837	71.26
66.5	14,076,766	394,811	0.0280	0.9720	70.10
67.5	12,425,956	171,937	0.0138	0.9862	68.14
68.5	10,930,296	130,724	0.0120	0.9880	67.20
69.5	8,818,918	143,129	0.0162	0.9838	66.39
70.5	7,006,765	119,150	0.0170	0.9830	65.31
71.5	5,856,888	115,835	0.0198	0.9802	64.20
72.5	4,988,840	122,607	0.0246	0.9754	62.93
73.5	4,213,863	102,115	0.0242	0.9758	61.39
74.5	2,414,669	97,358	0.0403	0.9597	59.90
75.5	1,901,200	71,868	0.0378	0.9622	57.48
76.5	1,592,346	62,090	0.0390	0.9610	55.31
77.5	1,238,302	41,070	0.0332	0.9668	53.15
78.5	1,033,829	33,998	0.0329	0.9671	51.39

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2023 EXPERIENCE BAND 1942-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	898,418	33,267	0.0370	0.9630	49.70
80.5	28,852		0.0000	1.0000	47.86
81.5	28,852	6,728	0.2332	0.7668	47.86
82.5	22,124		0.0000	1.0000	36.70
83.5	19,176		0.0000	1.0000	36.70
84.5	19,176		0.0000	1.0000	36.70
85.5	19,176		0.0000	1.0000	36.70
86.5					36.70
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109.5					
110.5					
111.5	63,543		0.0000		
112.5	63,543	2,147	0.0338		
113.5	61,396	2,147	0.0350		
114.5	59,250	3,435	0.0580		
115.5	55,815	4,293	0.0769		
116.5	51,522	3,005	0.0583		
117.5	48,516	4,293	0.0885		
118.5	44,223	2,147	0.0485		

PENNSYLVANIA ELECTRIC COMPANY

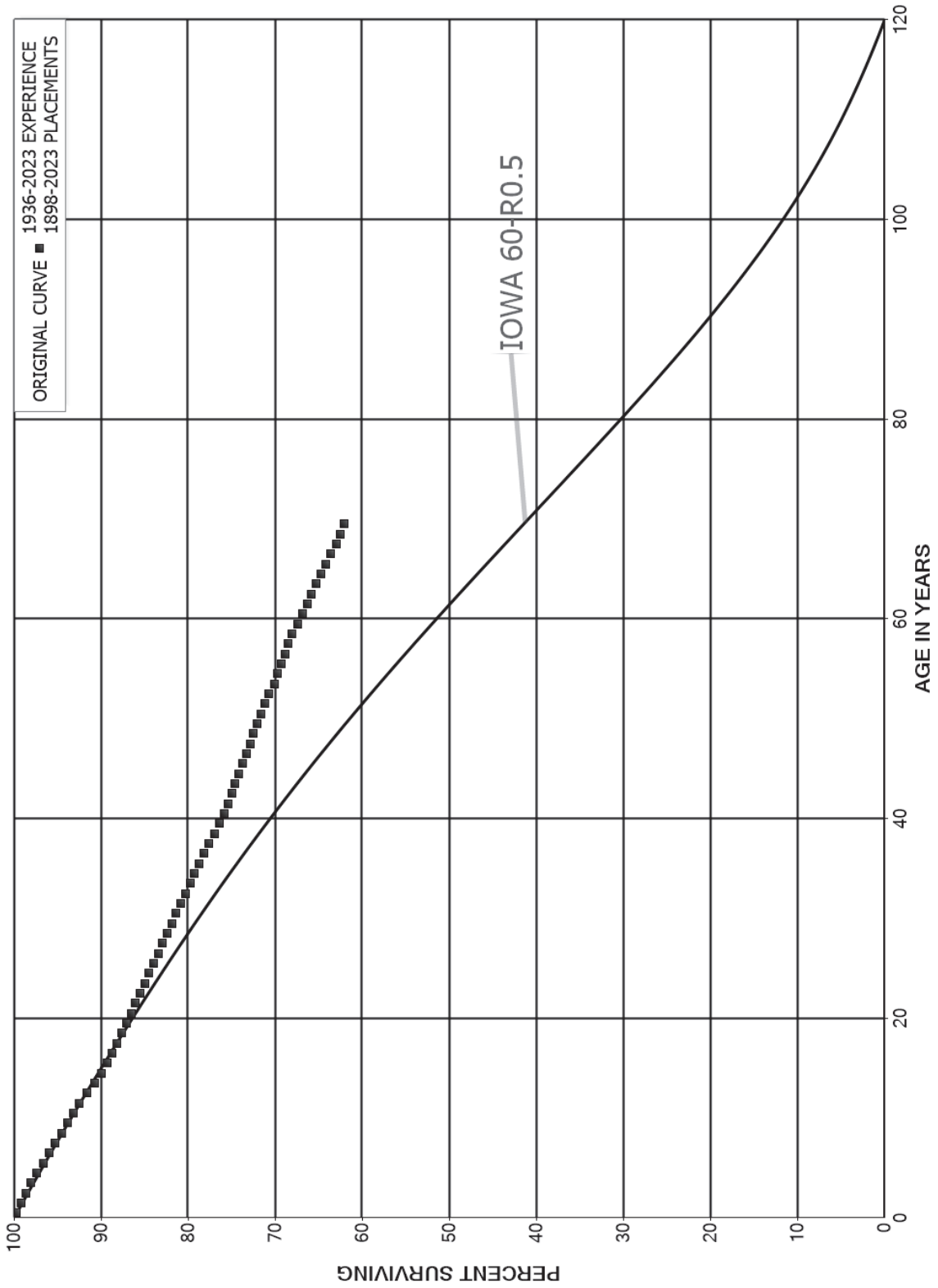
ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2023 EXPERIENCE BAND 1942-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	42,076	429	0.0102		
120.5	41,647		0.0000		
121.5	41,647	3,005	0.0722		
122.5	38,641	3,005	0.0778		
123.5					

PENNSYLVANIA ELECTRIC COMPANY
ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1898-2023 EXPERIENCE BAND 1936-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,438,106,438	3,198,109	0.0022	0.9978	100.00
0.5	1,431,517,987	8,925,670	0.0062	0.9938	99.78
1.5	1,396,815,141	7,607,005	0.0054	0.9946	99.16
2.5	1,334,369,432	8,056,119	0.0060	0.9940	98.62
3.5	1,266,243,598	8,562,733	0.0068	0.9932	98.02
4.5	1,187,986,328	9,206,241	0.0077	0.9923	97.36
5.5	1,117,230,888	7,571,653	0.0068	0.9932	96.60
6.5	1,068,715,833	7,820,777	0.0073	0.9927	95.95
7.5	1,010,142,700	7,487,537	0.0074	0.9926	95.25
8.5	964,190,577	7,234,423	0.0075	0.9925	94.54
9.5	920,022,675	6,386,073	0.0069	0.9931	93.83
10.5	844,313,169	6,352,615	0.0075	0.9925	93.18
11.5	811,421,646	7,486,398	0.0092	0.9908	92.48
12.5	768,152,522	7,951,858	0.0104	0.9896	91.63
13.5	713,588,150	6,072,360	0.0085	0.9915	90.68
14.5	656,036,405	4,311,507	0.0066	0.9934	89.90
15.5	591,383,429	3,643,364	0.0062	0.9938	89.31
16.5	565,925,380	3,824,500	0.0068	0.9932	88.76
17.5	521,113,597	3,323,955	0.0064	0.9936	88.16
18.5	486,025,959	3,178,182	0.0065	0.9935	87.60
19.5	468,989,299	2,708,491	0.0058	0.9942	87.03
20.5	457,433,594	2,352,471	0.0051	0.9949	86.53
21.5	447,849,849	3,148,280	0.0070	0.9930	86.08
22.5	433,833,446	2,508,046	0.0058	0.9942	85.48
23.5	418,350,475	2,429,932	0.0058	0.9942	84.98
24.5	403,846,616	2,523,382	0.0062	0.9938	84.49
25.5	388,591,452	2,428,927	0.0063	0.9937	83.96
26.5	370,011,141	2,230,618	0.0060	0.9940	83.44
27.5	353,525,343	2,444,104	0.0069	0.9931	82.93
28.5	335,276,938	2,035,393	0.0061	0.9939	82.36
29.5	318,039,310	1,998,568	0.0063	0.9937	81.86
30.5	295,428,298	1,822,181	0.0062	0.9938	81.34
31.5	285,139,823	2,045,976	0.0072	0.9928	80.84
32.5	262,646,380	1,660,451	0.0063	0.9937	80.26
33.5	248,198,849	1,614,533	0.0065	0.9935	79.76
34.5	234,555,550	1,441,600	0.0061	0.9939	79.24
35.5	222,576,656	1,562,933	0.0070	0.9930	78.75
36.5	203,368,122	1,453,047	0.0071	0.9929	78.20
37.5	190,194,396	1,617,694	0.0085	0.9915	77.64
38.5	178,817,665	1,391,203	0.0078	0.9922	76.98

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1898-2023 EXPERIENCE BAND 1936-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	167,811,688	1,142,150	0.0068	0.9932	76.38
40.5	159,972,702	1,046,944	0.0065	0.9935	75.86
41.5	151,747,209	737,028	0.0049	0.9951	75.36
42.5	140,937,524	714,549	0.0051	0.9949	75.00
43.5	135,938,696	808,521	0.0059	0.9941	74.62
44.5	132,773,600	808,046	0.0061	0.9939	74.17
45.5	132,834,759	741,367	0.0056	0.9944	73.72
46.5	129,105,400	784,414	0.0061	0.9939	73.31
47.5	123,964,590	644,519	0.0052	0.9948	72.86
48.5	112,270,855	670,476	0.0060	0.9940	72.49
49.5	107,310,658	595,235	0.0055	0.9945	72.05
50.5	90,009,574	604,318	0.0067	0.9933	71.65
51.5	83,175,057	581,898	0.0070	0.9930	71.17
52.5	77,029,860	612,062	0.0079	0.9921	70.67
53.5	73,052,401	399,457	0.0055	0.9945	70.11
54.5	69,055,549	448,754	0.0065	0.9935	69.73
55.5	65,578,026	366,497	0.0056	0.9944	69.28
56.5	62,465,318	372,276	0.0060	0.9940	68.89
57.5	54,638,750	339,503	0.0062	0.9938	68.48
58.5	48,572,679	464,075	0.0096	0.9904	68.05
59.5	42,783,291	364,420	0.0085	0.9915	67.40
60.5	37,051,451	314,642	0.0085	0.9915	66.83
61.5	33,399,665	230,839	0.0069	0.9931	66.26
62.5	30,145,489	235,797	0.0078	0.9922	65.80
63.5	25,056,212	214,808	0.0086	0.9914	65.29
64.5	21,592,374	196,091	0.0091	0.9909	64.73
65.5	19,306,273	142,153	0.0074	0.9926	64.14
66.5	17,827,526	214,140	0.0120	0.9880	63.67
67.5	16,004,737	106,998	0.0067	0.9933	62.90
68.5	13,968,839	87,863	0.0063	0.9937	62.48
69.5	11,066,203	88,203	0.0080	0.9920	62.09
70.5	9,844,725	68,484	0.0070	0.9930	61.60
71.5	8,999,056	59,345	0.0066	0.9934	61.17
72.5	8,201,287	51,182	0.0062	0.9938	60.76
73.5	7,545,631	36,842	0.0049	0.9951	60.38
74.5	5,352,600	31,977	0.0060	0.9940	60.09
75.5	4,748,498	31,142	0.0066	0.9934	59.73
76.5	4,105,607	34,777	0.0085	0.9915	59.34
77.5	3,505,054	27,847	0.0079	0.9921	58.84
78.5	3,228,121	21,942	0.0068	0.9932	58.37

PENNSYLVANIA ELECTRIC COMPANY

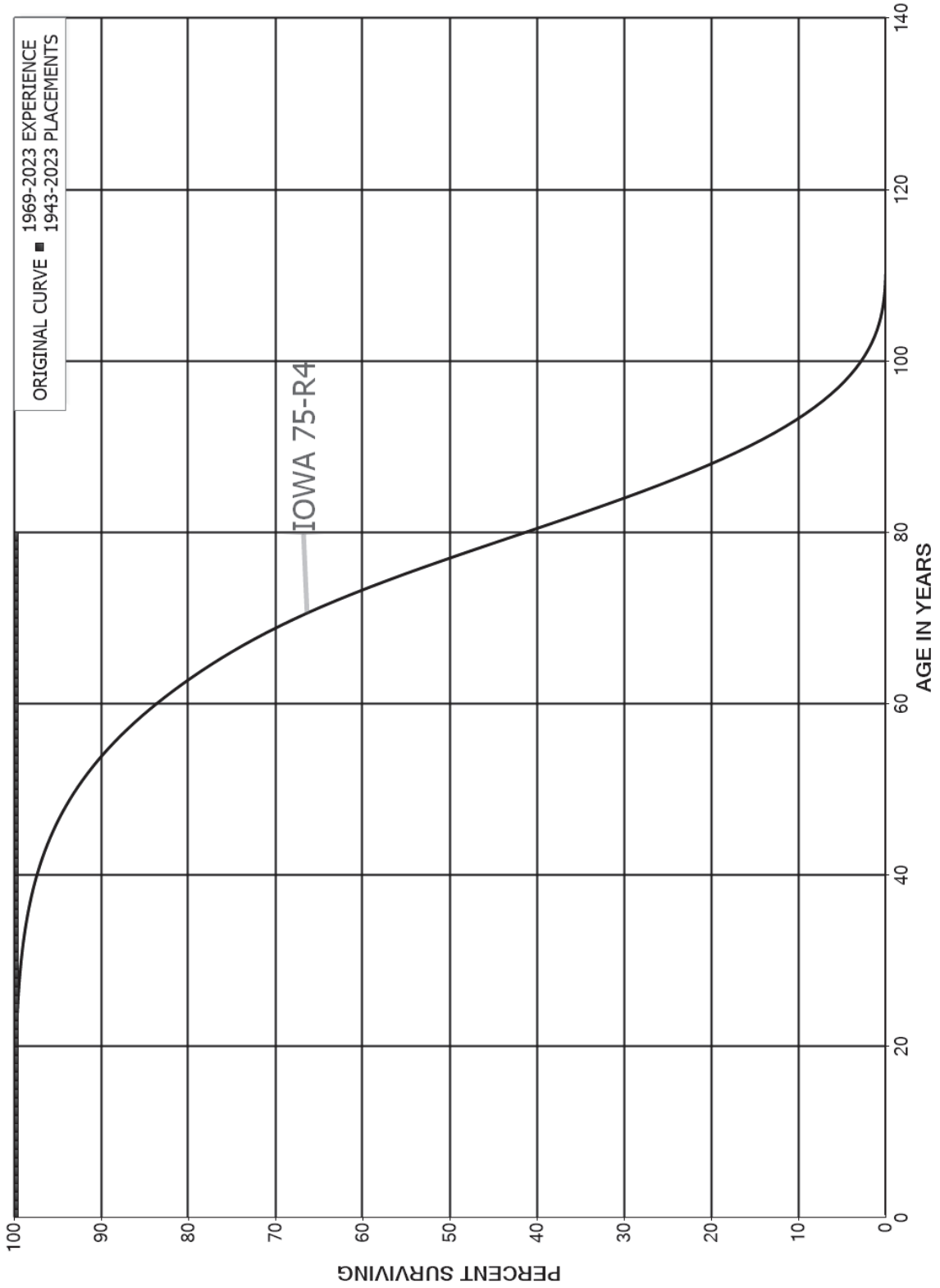
ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1898-2023 EXPERIENCE BAND 1936-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	3,171,322	32,054	0.0101	0.9899	57.97
80.5					57.39
81.5	1,739		0.0000		
82.5	1,739		0.0000		
83.5	1,739		0.0000		
84.5	1,739		0.0000		
85.5	1,739		0.0000		
86.5	1,739		0.0000		
87.5	1,739		0.0000		
88.5	1,739	165	0.0946		
89.5	1,575		0.0000		
90.5	1,575		0.0000		
91.5	265,545		0.0000		
92.5	265,545		0.0000		
93.5	268,890	4,920	0.0183		
94.5	263,970		0.0000		
95.5					
96.5					
97.5					
98.5					
99.5					
100.5					
101.5					
102.5					
103.5					
104.5					
105.5					
106.5					
107.5					
108.5					
109.5					
110.5	2,686	7,548	2.8096		
111.5					

PENNSYLVANIA ELECTRIC COMPANY
ACCOUNT 365.10 CLEARING COSTS AND RIGHTS OF WAY
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 365.10 CLEARING COSTS AND RIGHTS OF WAY

ORIGINAL LIFE TABLE

PLACEMENT BAND 1943-2023 EXPERIENCE BAND 1969-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	279,827,958		0.0000	1.0000	100.00
0.5	280,113,080		0.0000	1.0000	100.00
1.5	280,739,720		0.0000	1.0000	100.00
2.5	265,425,777		0.0000	1.0000	100.00
3.5	241,778,505	3,511	0.0000	1.0000	100.00
4.5	212,656,034		0.0000	1.0000	100.00
5.5	177,442,939		0.0000	1.0000	100.00
6.5	167,847,339		0.0000	1.0000	100.00
7.5	148,817,819		0.0000	1.0000	100.00
8.5	139,612,906		0.0000	1.0000	100.00
9.5	130,106,149		0.0000	1.0000	100.00
10.5	89,557,903		0.0000	1.0000	100.00
11.5	89,649,039		0.0000	1.0000	100.00
12.5	80,831,474		0.0000	1.0000	100.00
13.5	65,247,697		0.0000	1.0000	100.00
14.5	45,850,500		0.0000	1.0000	100.00
15.5	24,346,497		0.0000	1.0000	100.00
16.5	23,297,518		0.0000	1.0000	100.00
17.5	16,080,238		0.0000	1.0000	100.00
18.5	16,148,911		0.0000	1.0000	100.00
19.5	16,349,791		0.0000	1.0000	100.00
20.5	16,516,094		0.0000	1.0000	100.00
21.5	16,042,054		0.0000	1.0000	100.00
22.5	15,404,201		0.0000	1.0000	100.00
23.5	14,835,742		0.0000	1.0000	100.00
24.5	14,338,196		0.0000	1.0000	100.00
25.5	14,459,439		0.0000	1.0000	100.00
26.5	14,204,800		0.0000	1.0000	100.00
27.5	13,738,485		0.0000	1.0000	100.00
28.5	13,054,935		0.0000	1.0000	100.00
29.5	12,857,070		0.0000	1.0000	100.00
30.5	12,249,508		0.0000	1.0000	100.00
31.5	11,851,598		0.0000	1.0000	100.00
32.5	11,053,508		0.0000	1.0000	100.00
33.5	10,691,908		0.0000	1.0000	100.00
34.5	10,321,424		0.0000	1.0000	100.00
35.5	9,803,581		0.0000	1.0000	100.00
36.5	9,215,799		0.0000	1.0000	100.00
37.5	8,583,994		0.0000	1.0000	100.00
38.5	8,200,142		0.0000	1.0000	100.00

PENNSYLVANIA ELECTRIC COMPANY

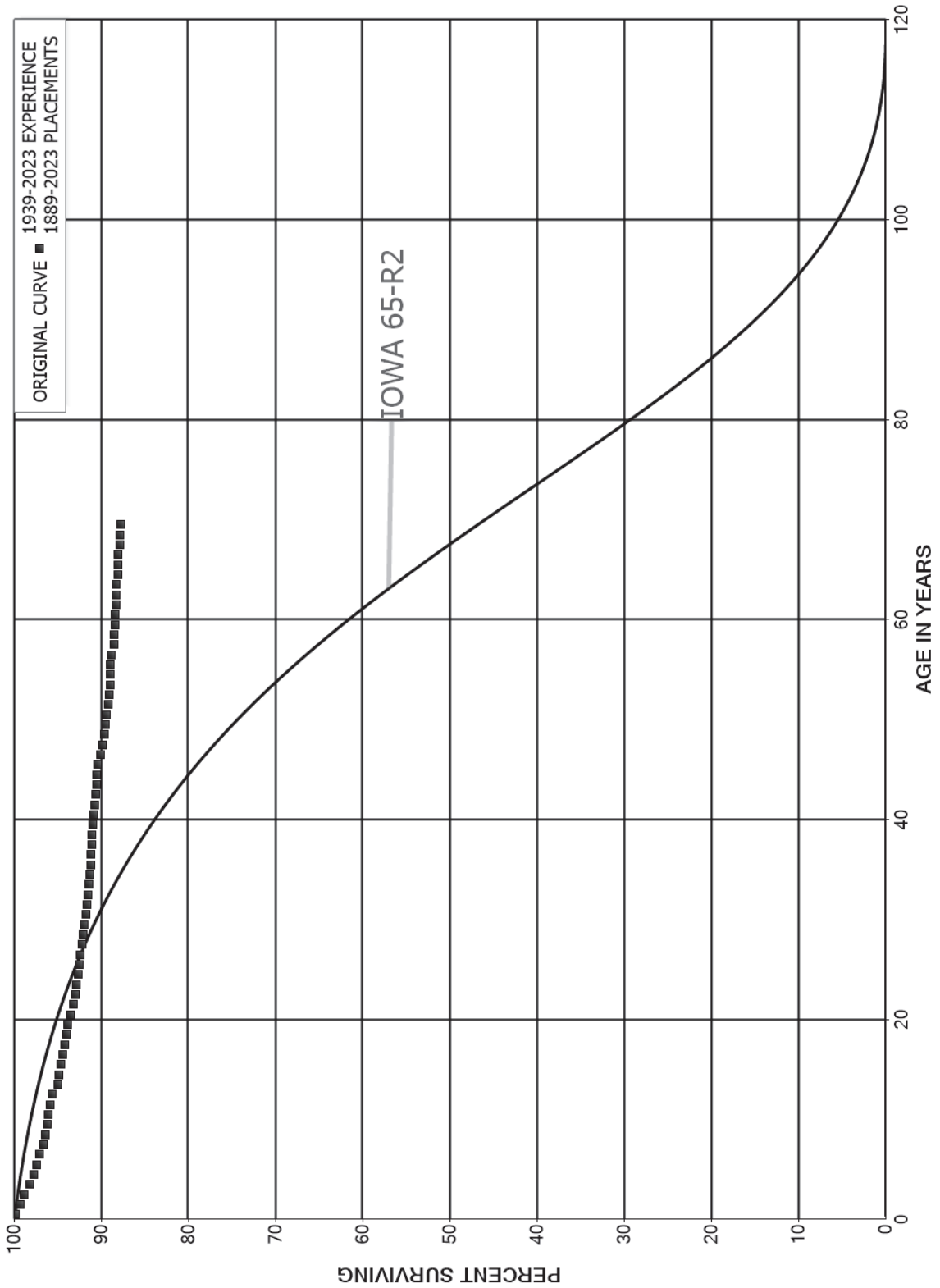
ACCOUNT 365.10 CLEARING COSTS AND RIGHTS OF WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1943-2023 EXPERIENCE BAND 1969-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	7,962,470		0.0000	1.0000	100.00
40.5	7,661,577		0.0000	1.0000	100.00
41.5	7,430,594		0.0000	1.0000	100.00
42.5	7,263,445		0.0000	1.0000	100.00
43.5	7,151,104		0.0000	1.0000	100.00
44.5	7,012,867		0.0000	1.0000	100.00
45.5	6,859,981		0.0000	1.0000	100.00
46.5	6,706,467		0.0000	1.0000	100.00
47.5	6,559,007		0.0000	1.0000	100.00
48.5	6,437,771		0.0000	1.0000	100.00
49.5	6,235,003		0.0000	1.0000	100.00
50.5	5,972,437		0.0000	1.0000	100.00
51.5	5,770,006		0.0000	1.0000	100.00
52.5	5,613,915		0.0000	1.0000	100.00
53.5	5,472,053		0.0000	1.0000	100.00
54.5	5,306,991		0.0000	1.0000	100.00
55.5	5,204,693		0.0000	1.0000	100.00
56.5	5,133,918		0.0000	1.0000	100.00
57.5	4,996,800		0.0000	1.0000	100.00
58.5	4,839,905		0.0000	1.0000	100.00
59.5	4,643,296		0.0000	1.0000	100.00
60.5	4,313,135		0.0000	1.0000	100.00
61.5	4,149,728		0.0000	1.0000	100.00
62.5	3,828,029		0.0000	1.0000	100.00
63.5	3,491,523		0.0000	1.0000	100.00
64.5	3,165,034		0.0000	1.0000	100.00
65.5	2,937,780		0.0000	1.0000	100.00
66.5	2,745,223		0.0000	1.0000	100.00
67.5	2,511,556		0.0000	1.0000	100.00
68.5	2,241,240		0.0000	1.0000	100.00
69.5	1,864,164		0.0000	1.0000	100.00
70.5	1,620,796		0.0000	1.0000	100.00
71.5	1,425,237		0.0000	1.0000	100.00
72.5	1,262,415		0.0000	1.0000	100.00
73.5	1,126,590		0.0000	1.0000	100.00
74.5	925,958		0.0000	1.0000	100.00
75.5	758,967		0.0000	1.0000	100.00
76.5	614,840		0.0000	1.0000	100.00
77.5	404,127		0.0000	1.0000	100.00
78.5	296,788		0.0000	1.0000	100.00
79.5	276,301		0.0000	1.0000	100.00
80.5					100.00

PENNSYLVANIA ELECTRIC COMPANY
ACCOUNT 366.00 UNDERGROUND CONDUIT
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1889-2023 EXPERIENCE BAND 1939-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	41,433,175	86,375	0.0021	0.9979	100.00
0.5	38,108,291	205,430	0.0054	0.9946	99.79
1.5	37,148,473	160,953	0.0043	0.9957	99.25
2.5	36,484,278	227,200	0.0062	0.9938	98.82
3.5	35,976,930	182,023	0.0051	0.9949	98.21
4.5	35,187,329	111,991	0.0032	0.9968	97.71
5.5	33,912,175	112,854	0.0033	0.9967	97.40
6.5	34,652,040	152,513	0.0044	0.9956	97.08
7.5	35,018,294	102,865	0.0029	0.9971	96.65
8.5	34,673,576	55,812	0.0016	0.9984	96.36
9.5	33,790,396	54,950	0.0016	0.9984	96.21
10.5	33,672,118	65,047	0.0019	0.9981	96.05
11.5	33,425,162	78,124	0.0023	0.9977	95.87
12.5	31,624,998	231,591	0.0073	0.9927	95.64
13.5	31,517,400	52,184	0.0017	0.9983	94.94
14.5	31,556,883	57,919	0.0018	0.9982	94.79
15.5	31,648,000	60,835	0.0019	0.9981	94.61
16.5	31,680,257	78,788	0.0025	0.9975	94.43
17.5	31,715,885	69,432	0.0022	0.9978	94.20
18.5	31,844,780	62,894	0.0020	0.9980	93.99
19.5	31,905,823	95,916	0.0030	0.9970	93.80
20.5	32,019,835	106,248	0.0033	0.9967	93.52
21.5	31,034,362	71,792	0.0023	0.9977	93.21
22.5	29,618,274	51,543	0.0017	0.9983	93.00
23.5	27,764,851	55,431	0.0020	0.9980	92.83
24.5	27,209,597	34,117	0.0013	0.9987	92.65
25.5	25,874,579	35,503	0.0014	0.9986	92.53
26.5	24,761,962	64,695	0.0026	0.9974	92.41
27.5	24,162,426	31,194	0.0013	0.9987	92.16
28.5	22,667,393	31,377	0.0014	0.9986	92.05
29.5	21,883,573	45,189	0.0021	0.9979	91.92
30.5	20,242,056	17,117	0.0008	0.9992	91.73
31.5	19,083,247	20,565	0.0011	0.9989	91.65
32.5	17,729,740	26,369	0.0015	0.9985	91.55
33.5	16,912,533	20,210	0.0012	0.9988	91.42
34.5	16,353,107	13,837	0.0008	0.9992	91.31
35.5	15,576,123	10,232	0.0007	0.9993	91.23
36.5	14,898,000	11,712	0.0008	0.9992	91.17
37.5	14,242,293	8,993	0.0006	0.9994	91.10
38.5	13,842,356	14,866	0.0011	0.9989	91.04

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1889-2023 EXPERIENCE BAND 1939-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	13,604,371	11,487	0.0008	0.9992	90.94
40.5	13,525,201	16,650	0.0012	0.9988	90.87
41.5	13,108,377	21,790	0.0017	0.9983	90.75
42.5	12,650,309	11,328	0.0009	0.9991	90.60
43.5	12,306,494	2,472	0.0002	0.9998	90.52
44.5	11,781,656	17,943	0.0015	0.9985	90.50
45.5	12,044,523	39,848	0.0033	0.9967	90.37
46.5	11,509,208	23,557	0.0020	0.9980	90.07
47.5	11,007,928	31,184	0.0028	0.9972	89.88
48.5	10,464,215	18,983	0.0018	0.9982	89.63
49.5	9,572,487	4,677	0.0005	0.9995	89.46
50.5	8,534,830	19,792	0.0023	0.9977	89.42
51.5	7,612,555	13,007	0.0017	0.9983	89.21
52.5	6,795,881	4,955	0.0007	0.9993	89.06
53.5	6,164,454	1,535	0.0002	0.9998	89.00
54.5	5,485,478	5,043	0.0009	0.9991	88.97
55.5	4,961,801	2,053	0.0004	0.9996	88.89
56.5	4,245,004	14,650	0.0035	0.9965	88.86
57.5	3,637,295	3,663	0.0010	0.9990	88.55
58.5	3,356,313	3,666	0.0011	0.9989	88.46
59.5	3,216,327	225	0.0001	0.9999	88.36
60.5	3,113,602	2,562	0.0008	0.9992	88.36
61.5	2,999,730	1,102	0.0004	0.9996	88.28
62.5	2,881,043	63	0.0000	1.0000	88.25
63.5	2,624,658	5,876	0.0022	0.9978	88.25
64.5	2,491,162	42	0.0000	1.0000	88.05
65.5	2,469,570	530	0.0002	0.9998	88.05
66.5	2,379,262	5,619	0.0024	0.9976	88.03
67.5	2,303,203	906	0.0004	0.9996	87.82
68.5	1,596,667	1,410	0.0009	0.9991	87.79
69.5	1,534,699		0.0000	1.0000	87.71
70.5	1,445,610	210	0.0001	0.9999	87.71
71.5	1,368,263	891	0.0007	0.9993	87.70
72.5	1,253,255	1,368	0.0011	0.9989	87.64
73.5	1,195,631		0.0000	1.0000	87.55
74.5	1,001,979	972	0.0010	0.9990	87.55
75.5	993,337		0.0000	1.0000	87.46
76.5	864,437	941	0.0011	0.9989	87.46
77.5	863,329	891	0.0010	0.9990	87.37
78.5	858,893		0.0000	1.0000	87.28

PENNSYLVANIA ELECTRIC COMPANY

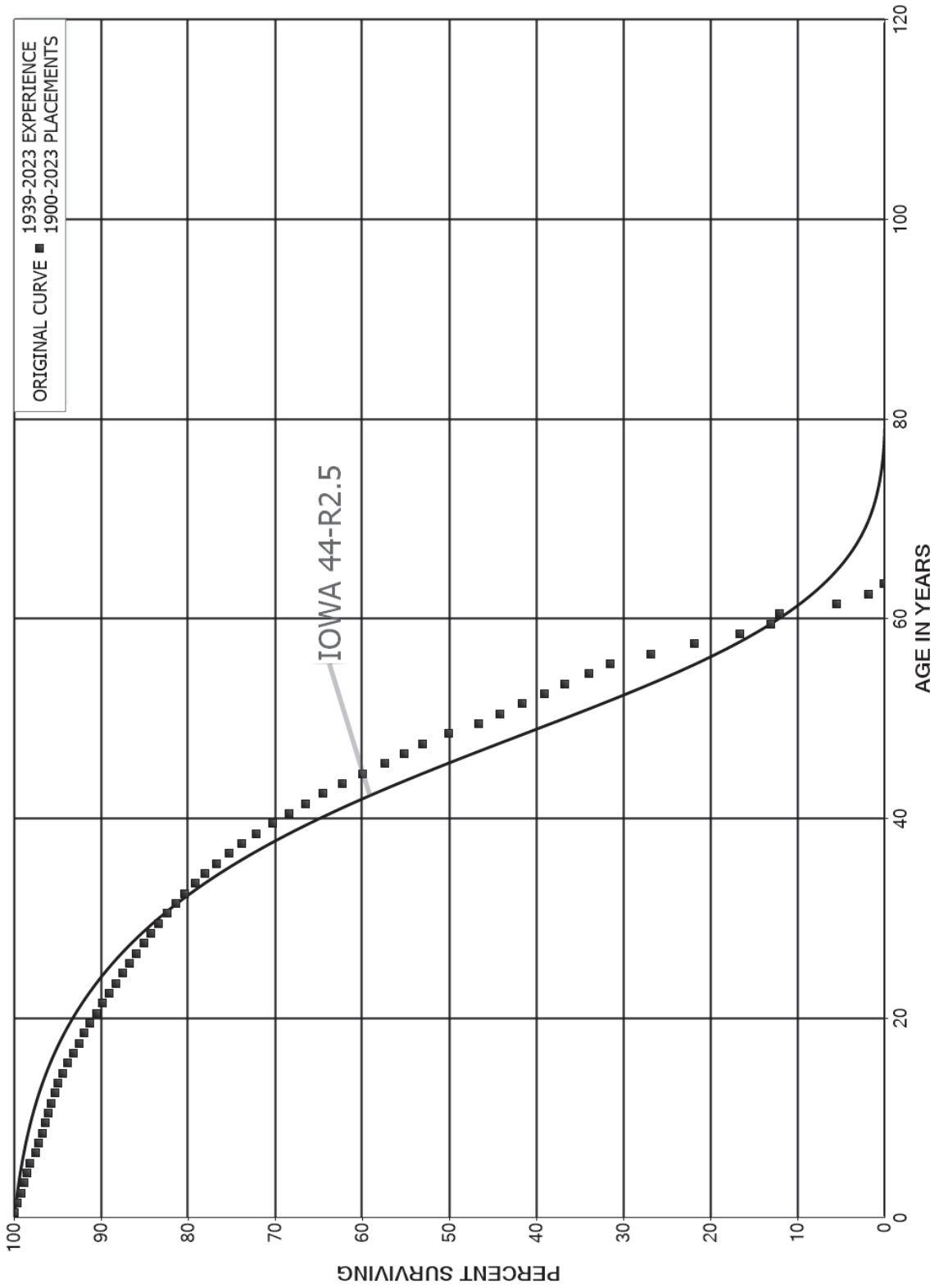
ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1889-2023 EXPERIENCE BAND 1939-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	857,177	7,698	0.0090	0.9910	87.28
80.5	11,438		0.0000	1.0000	86.49
81.5	12,284		0.0000	1.0000	86.49
82.5	12,291		0.0000	1.0000	86.49
83.5	7,111		0.0000	1.0000	86.49
84.5	7,111		0.0000	1.0000	86.49
85.5	2,019		0.0000	1.0000	86.49
86.5	2,019		0.0000	1.0000	86.49
87.5	1,885		0.0000	1.0000	86.49
88.5	1,885		0.0000	1.0000	86.49
89.5	1,885		0.0000	1.0000	86.49
90.5	1,885		0.0000	1.0000	86.49
91.5	1,885		0.0000	1.0000	86.49
92.5	1,885		0.0000	1.0000	86.49
93.5	1,038		0.0000	1.0000	86.49
94.5					86.49
95.5					
96.5					
97.5					
98.5					
99.5	21,988		0.0000		
100.5	21,988		0.0000		
101.5	21,988		0.0000		
102.5	21,988		0.0000		
103.5	21,988		0.0000		
104.5					

PENNSYLVANIA ELECTRIC COMPANY
ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2023 EXPERIENCE BAND 1939-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	247,733,216	128,420	0.0005	0.9995	100.00
0.5	248,348,485	836,156	0.0034	0.9966	99.95
1.5	240,783,825	941,984	0.0039	0.9961	99.61
2.5	227,002,967	828,631	0.0037	0.9963	99.22
3.5	219,775,110	669,956	0.0030	0.9970	98.86
4.5	206,405,990	917,766	0.0044	0.9956	98.56
5.5	200,158,087	1,195,603	0.0060	0.9940	98.12
6.5	191,670,479	633,263	0.0033	0.9967	97.53
7.5	183,196,307	888,844	0.0049	0.9951	97.21
8.5	172,894,648	645,220	0.0037	0.9963	96.74
9.5	165,079,585	489,357	0.0030	0.9970	96.38
10.5	158,438,881	666,406	0.0042	0.9958	96.09
11.5	149,394,039	590,866	0.0040	0.9960	95.69
12.5	134,229,561	553,079	0.0041	0.9959	95.31
13.5	130,038,737	680,977	0.0052	0.9948	94.92
14.5	126,076,111	737,703	0.0059	0.9941	94.42
15.5	121,252,506	955,340	0.0079	0.9921	93.87
16.5	117,789,588	728,530	0.0062	0.9938	93.13
17.5	112,892,890	785,403	0.0070	0.9930	92.55
18.5	108,468,912	755,558	0.0070	0.9930	91.91
19.5	104,290,783	843,234	0.0081	0.9919	91.27
20.5	99,660,642	746,635	0.0075	0.9925	90.53
21.5	97,332,297	875,448	0.0090	0.9910	89.85
22.5	93,283,378	839,663	0.0090	0.9910	89.04
23.5	89,560,090	776,458	0.0087	0.9913	88.24
24.5	85,375,750	718,056	0.0084	0.9916	87.48
25.5	79,926,544	766,617	0.0096	0.9904	86.74
26.5	71,926,773	672,586	0.0094	0.9906	85.91
27.5	65,749,971	659,850	0.0100	0.9900	85.11
28.5	58,222,769	606,611	0.0104	0.9896	84.25
29.5	53,797,121	637,593	0.0119	0.9881	83.37
30.5	47,534,035	569,050	0.0120	0.9880	82.39
31.5	41,391,463	528,743	0.0128	0.9872	81.40
32.5	36,341,118	513,705	0.0141	0.9859	80.36
33.5	32,453,161	484,696	0.0149	0.9851	79.22
34.5	28,632,683	463,901	0.0162	0.9838	78.04
35.5	25,248,757	474,016	0.0188	0.9812	76.78
36.5	22,801,188	456,107	0.0200	0.9800	75.34
37.5	21,109,954	488,258	0.0231	0.9769	73.83
38.5	19,748,102	515,226	0.0261	0.9739	72.12

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2023 EXPERIENCE BAND 1939-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	18,254,733	487,020	0.0267	0.9733	70.24
40.5	16,644,257	447,830	0.0269	0.9731	68.37
41.5	15,056,913	465,650	0.0309	0.9691	66.53
42.5	13,886,770	471,932	0.0340	0.9660	64.47
43.5	12,407,754	470,173	0.0379	0.9621	62.28
44.5	10,962,674	454,310	0.0414	0.9586	59.92
45.5	9,852,830	385,647	0.0391	0.9609	57.43
46.5	8,796,690	344,896	0.0392	0.9608	55.19
47.5	7,779,683	428,174	0.0550	0.9450	53.02
48.5	6,488,386	446,459	0.0688	0.9312	50.10
49.5	5,329,958	279,473	0.0524	0.9476	46.66
50.5	4,402,941	255,704	0.0581	0.9419	44.21
51.5	3,387,683	209,907	0.0620	0.9380	41.64
52.5	2,622,657	158,307	0.0604	0.9396	39.06
53.5	1,806,984	134,981	0.0747	0.9253	36.70
54.5	1,207,811	86,657	0.0717	0.9283	33.96
55.5	461,659	68,273	0.1479	0.8521	31.53
56.5	265,516	49,421	0.1861	0.8139	26.86
57.5	153,522	37,031	0.2412	0.7588	21.86
58.5	99,499	21,403	0.2151	0.7849	16.59
59.5	77,913	5,469	0.0702	0.9298	13.02
60.5	71,360	39,177	0.5490	0.4510	12.11
61.5	32,009	21,107	0.6594	0.3406	5.46
62.5	10,888	10,452	0.9600	0.0400	1.86
63.5	436		0.0000	1.0000	0.07
64.5	436		0.0000	1.0000	0.07
65.5	436		0.0000	1.0000	0.07
66.5	436		0.0000	1.0000	0.07
67.5	368		0.0000	1.0000	0.07
68.5	281		0.0000	1.0000	0.07
69.5	183		0.0000	1.0000	0.07
70.5	63		0.0000	1.0000	0.07
71.5					0.07
72.5					
73.5					
74.5					
75.5					
76.5					
77.5					
78.5					

PENNSYLVANIA ELECTRIC COMPANY

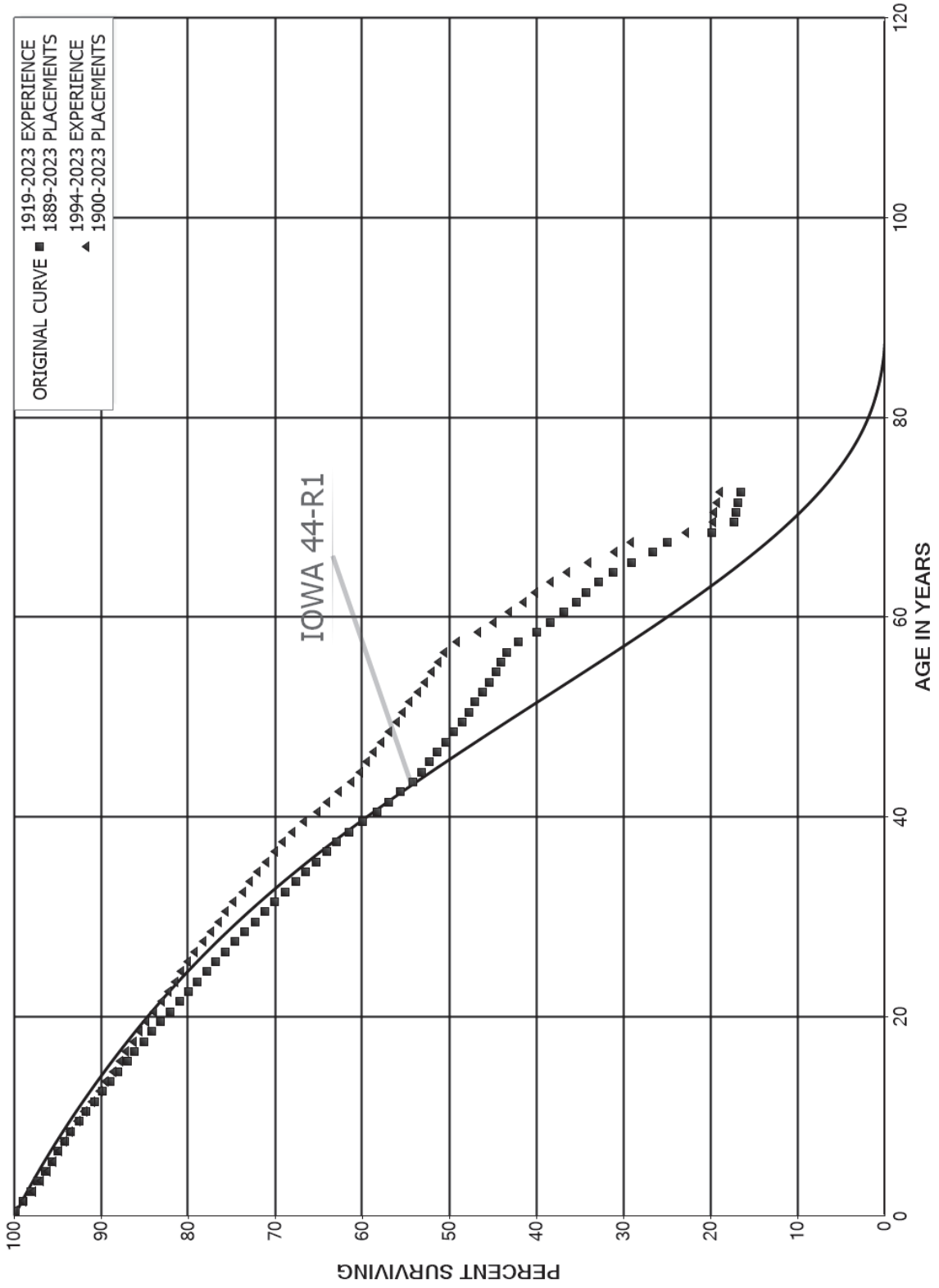
ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2023 EXPERIENCE BAND 1939-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5					
80.5					
81.5	7,991		0.0000		
82.5	7,991		0.0000		
83.5	7,991		0.0000		
84.5	7,991		0.0000		
85.5	7,991		0.0000		
86.5	7,991		0.0000		
87.5	7,991		0.0000		
88.5	7,991		0.0000		
89.5	7,991		0.0000		
90.5	7,991		0.0000		
91.5	7,991		0.0000		
92.5	7,991		0.0000		
93.5					
94.5					
95.5					
96.5					
97.5					
98.5					
99.5					
100.5					
101.5					
102.5					
103.5					
104.5					
105.5					
106.5					
107.5					
108.5					
109.5					
110.5					
111.5	41,370	5,547	0.1341		
112.5	35,823	8,989	0.2509		
113.5	26,834	26,834	1.0000		
114.5					

PENNSYLVANIA ELECTRIC COMPANY
ACCOUNT 368.00 LINE TRANSFORMERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1889-2023 EXPERIENCE BAND 1919-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	551,530,792	888,067	0.0016	0.9984	100.00
0.5	548,081,681	4,632,757	0.0085	0.9915	99.84
1.5	526,988,848	5,108,404	0.0097	0.9903	99.00
2.5	507,276,710	3,852,238	0.0076	0.9924	98.04
3.5	483,646,244	4,372,130	0.0090	0.9910	97.29
4.5	455,050,149	3,818,310	0.0084	0.9916	96.41
5.5	453,903,957	3,318,042	0.0073	0.9927	95.60
6.5	447,564,172	3,212,385	0.0072	0.9928	94.90
7.5	435,550,366	3,496,325	0.0080	0.9920	94.22
8.5	424,752,389	4,194,417	0.0099	0.9901	93.47
9.5	412,029,297	3,637,046	0.0088	0.9912	92.54
10.5	398,003,536	4,146,036	0.0104	0.9896	91.73
11.5	378,883,053	3,859,847	0.0102	0.9898	90.77
12.5	341,996,555	3,288,050	0.0096	0.9904	89.85
13.5	326,544,211	3,512,223	0.0108	0.9892	88.98
14.5	309,791,629	3,612,938	0.0117	0.9883	88.03
15.5	289,911,224	2,775,637	0.0096	0.9904	87.00
16.5	276,620,979	3,447,628	0.0125	0.9875	86.17
17.5	256,942,729	2,871,855	0.0112	0.9888	85.09
18.5	234,929,083	2,565,477	0.0109	0.9891	84.14
19.5	218,668,532	3,133,129	0.0143	0.9857	83.22
20.5	208,134,159	2,683,763	0.0129	0.9871	82.03
21.5	199,366,375	2,537,932	0.0127	0.9873	80.97
22.5	189,919,356	2,382,414	0.0125	0.9875	79.94
23.5	177,986,888	2,363,832	0.0133	0.9867	78.94
24.5	170,548,792	2,263,208	0.0133	0.9867	77.89
25.5	164,013,092	2,367,756	0.0144	0.9856	76.86
26.5	156,385,414	2,403,867	0.0154	0.9846	75.75
27.5	151,250,984	2,266,172	0.0150	0.9850	74.58
28.5	142,087,871	2,194,693	0.0154	0.9846	73.46
29.5	134,520,848	2,078,332	0.0154	0.9846	72.33
30.5	126,159,681	2,093,562	0.0166	0.9834	71.21
31.5	117,886,917	2,103,834	0.0178	0.9822	70.03
32.5	110,911,021	1,955,147	0.0176	0.9824	68.78
33.5	102,681,219	1,659,981	0.0162	0.9838	67.57
34.5	93,873,202	1,706,452	0.0182	0.9818	66.48
35.5	85,642,905	1,572,517	0.0184	0.9816	65.27
36.5	79,190,477	1,389,798	0.0176	0.9824	64.07
37.5	70,482,204	1,574,726	0.0223	0.9777	62.94
38.5	62,566,806	1,579,205	0.0252	0.9748	61.54

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1889-2023 EXPERIENCE BAND 1919-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	56,556,084	1,617,917	0.0286	0.9714	59.99
40.5	51,498,896	1,137,063	0.0221	0.9779	58.27
41.5	47,342,286	1,139,205	0.0241	0.9759	56.98
42.5	43,444,249	1,093,631	0.0252	0.9748	55.61
43.5	39,814,139	787,511	0.0198	0.9802	54.21
44.5	36,581,811	625,876	0.0171	0.9829	53.14
45.5	33,584,862	519,348	0.0155	0.9845	52.23
46.5	31,037,536	590,028	0.0190	0.9810	51.42
47.5	29,061,138	570,619	0.0196	0.9804	50.45
48.5	27,507,621	507,776	0.0185	0.9815	49.45
49.5	25,276,984	400,487	0.0158	0.9842	48.54
50.5	23,697,731	374,670	0.0158	0.9842	47.77
51.5	21,861,485	402,028	0.0184	0.9816	47.02
52.5	20,060,428	326,591	0.0163	0.9837	46.15
53.5	18,321,077	302,341	0.0165	0.9835	45.40
54.5	16,762,201	230,768	0.0138	0.9862	44.65
55.5	15,405,041	243,094	0.0158	0.9842	44.04
56.5	13,958,688	404,537	0.0290	0.9710	43.34
57.5	12,319,442	614,330	0.0499	0.9501	42.09
58.5	10,776,196	417,376	0.0387	0.9613	39.99
59.5	9,694,444	410,762	0.0424	0.9576	38.44
60.5	8,450,351	315,657	0.0374	0.9626	36.81
61.5	7,458,951	252,158	0.0338	0.9662	35.44
62.5	6,502,763	271,909	0.0418	0.9582	34.24
63.5	5,532,315	280,719	0.0507	0.9493	32.81
64.5	4,476,589	291,988	0.0652	0.9348	31.14
65.5	3,454,960	295,391	0.0855	0.9145	29.11
66.5	2,563,160	160,953	0.0628	0.9372	26.62
67.5	2,055,317	423,475	0.2060	0.7940	24.95
68.5	1,330,936	171,605	0.1289	0.8711	19.81
69.5	906,984	8,706	0.0096	0.9904	17.25
70.5	658,372	9,615	0.0146	0.9854	17.09
71.5	501,526	9,313	0.0186	0.9814	16.84
72.5	237,039	3,092	0.0130	0.9870	16.53
73.5	129,791	853	0.0066	0.9934	16.31
74.5	50,977	349	0.0069	0.9931	16.20
75.5	49,393	214	0.0043	0.9957	16.09
76.5	40,504	9	0.0002	0.9998	16.02
77.5	34,928	250	0.0071	0.9929	16.02
78.5	32,324		0.0000	1.0000	15.91

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1889-2023 EXPERIENCE BAND 1919-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	27,430		0.0000	1.0000	15.91
80.5	9,789		0.0000	1.0000	15.91
81.5	6,857		0.0000	1.0000	15.91
82.5	6,426		0.0000	1.0000	15.91
83.5	6,301		0.0000	1.0000	15.91
84.5	2,001		0.0000	1.0000	15.91
85.5	2,001		0.0000	1.0000	15.91
86.5	1,580		0.0000	1.0000	15.91
87.5	1,580		0.0000	1.0000	15.91
88.5	1,580		0.0000	1.0000	15.91
89.5	1,340		0.0000	1.0000	15.91
90.5	1,340		0.0000	1.0000	15.91
91.5	1,340		0.0000	1.0000	15.91
92.5	1,340		0.0000	1.0000	15.91
93.5	1,340		0.0000	1.0000	15.91
94.5					15.91

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2023 EXPERIENCE BAND 1994-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	384,817,534	581,574	0.0015	0.9985	100.00
0.5	374,584,392	3,704,879	0.0099	0.9901	99.85
1.5	360,871,023	4,347,240	0.0120	0.9880	98.86
2.5	343,719,949	2,901,565	0.0084	0.9916	97.67
3.5	333,031,815	2,684,859	0.0081	0.9919	96.85
4.5	317,449,930	2,341,518	0.0074	0.9926	96.07
5.5	327,270,630	2,135,081	0.0065	0.9935	95.36
6.5	328,128,303	1,991,744	0.0061	0.9939	94.73
7.5	326,629,436	2,459,193	0.0075	0.9925	94.16
8.5	325,866,535	3,001,299	0.0092	0.9908	93.45
9.5	318,947,178	2,558,025	0.0080	0.9920	92.59
10.5	310,455,193	3,050,723	0.0098	0.9902	91.85
11.5	296,438,884	2,760,022	0.0093	0.9907	90.94
12.5	264,384,198	2,171,420	0.0082	0.9918	90.10
13.5	252,951,266	2,333,235	0.0092	0.9908	89.36
14.5	240,245,805	2,273,551	0.0095	0.9905	88.53
15.5	224,668,273	1,636,373	0.0073	0.9927	87.70
16.5	215,261,103	2,164,340	0.0101	0.9899	87.06
17.5	198,703,151	1,675,231	0.0084	0.9916	86.18
18.5	179,126,627	1,504,252	0.0084	0.9916	85.46
19.5	166,208,743	1,861,648	0.0112	0.9888	84.74
20.5	159,534,877	1,571,498	0.0099	0.9901	83.79
21.5	154,055,998	1,471,005	0.0095	0.9905	82.96
22.5	147,929,765	1,321,294	0.0089	0.9911	82.17
23.5	139,176,278	1,308,271	0.0094	0.9906	81.44
24.5	134,651,816	1,205,909	0.0090	0.9910	80.67
25.5	130,798,116	1,343,391	0.0103	0.9897	79.95
26.5	126,168,138	1,433,078	0.0114	0.9886	79.13
27.5	123,562,567	1,461,619	0.0118	0.9882	78.23
28.5	116,511,202	1,321,173	0.0113	0.9887	77.30
29.5	110,868,419	1,253,277	0.0113	0.9887	76.43
30.5	104,510,128	1,213,358	0.0116	0.9884	75.56
31.5	98,100,870	1,353,511	0.0138	0.9862	74.69
32.5	92,928,189	1,101,920	0.0119	0.9881	73.66
33.5	86,526,779	1,004,149	0.0116	0.9884	72.78
34.5	79,015,518	1,081,489	0.0137	0.9863	71.94
35.5	72,337,303	1,032,054	0.0143	0.9857	70.95
36.5	67,433,585	824,287	0.0122	0.9878	69.94
37.5	60,146,453	1,025,058	0.0170	0.9830	69.09
38.5	53,524,562	1,057,033	0.0197	0.9803	67.91

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2023 EXPERIENCE BAND 1994-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	48,765,667	1,097,179	0.0225	0.9775	66.57
40.5	44,932,570	804,379	0.0179	0.9821	65.07
41.5	41,487,868	863,488	0.0208	0.9792	63.90
42.5	38,731,659	840,875	0.0217	0.9783	62.57
43.5	36,387,258	598,716	0.0165	0.9835	61.22
44.5	33,841,932	464,818	0.0137	0.9863	60.21
45.5	31,411,307	413,059	0.0132	0.9868	59.38
46.5	29,210,571	444,804	0.0152	0.9848	58.60
47.5	27,524,814	413,804	0.0150	0.9850	57.71
48.5	26,228,514	390,548	0.0149	0.9851	56.84
49.5	24,121,066	326,018	0.0135	0.9865	55.99
50.5	22,809,378	318,827	0.0140	0.9860	55.24
51.5	21,023,691	368,588	0.0175	0.9825	54.47
52.5	19,346,112	277,699	0.0144	0.9856	53.51
53.5	17,718,130	286,308	0.0162	0.9838	52.74
54.5	16,220,802	208,106	0.0128	0.9872	51.89
55.5	14,899,660	210,871	0.0142	0.9858	51.22
56.5	13,521,096	373,337	0.0276	0.9724	50.50
57.5	11,967,172	598,517	0.0500	0.9500	49.11
58.5	10,453,489	395,014	0.0378	0.9622	46.65
59.5	9,391,390	391,164	0.0417	0.9583	44.89
60.5	8,180,361	301,621	0.0369	0.9631	43.02
61.5	7,203,757	244,553	0.0339	0.9661	41.43
62.5	6,258,551	264,109	0.0422	0.9578	40.02
63.5	5,317,722	273,392	0.0514	0.9486	38.34
64.5	4,286,795	287,269	0.0670	0.9330	36.36
65.5	3,291,674	292,098	0.0887	0.9113	33.93
66.5	2,431,098	149,848	0.0616	0.9384	30.92
67.5	1,954,689	421,977	0.2159	0.7841	29.01
68.5	1,247,320	170,380	0.1366	0.8634	22.75
69.5	835,571	7,659	0.0092	0.9908	19.64
70.5	606,172	8,747	0.0144	0.9856	19.46
71.5	454,455	9,313	0.0205	0.9795	19.18
72.5	203,271	2,985	0.0147	0.9853	18.79
73.5	107,877	810	0.0075	0.9925	18.51
74.5	36,728		0.0000	1.0000	18.37
75.5	36,677		0.0000	1.0000	18.37
76.5	30,361		0.0000	1.0000	18.37
77.5	26,672		0.0000	1.0000	18.37
78.5	25,145		0.0000	1.0000	18.37

PENNSYLVANIA ELECTRIC COMPANY

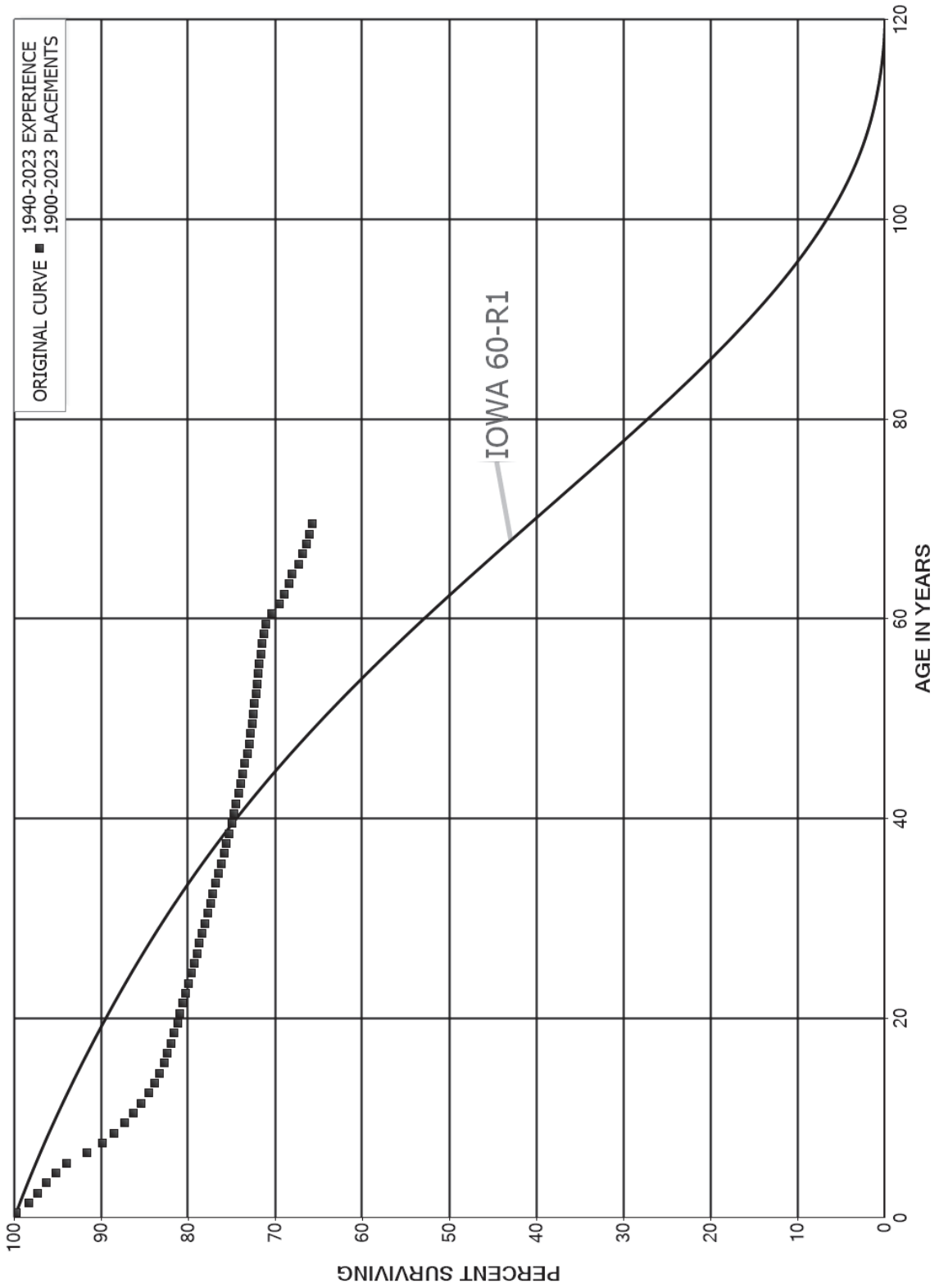
ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2023 EXPERIENCE BAND 1994-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	22,180		0.0000	1.0000	18.37
80.5	6,732		0.0000	1.0000	18.37
81.5	5,640		0.0000	1.0000	18.37
82.5	5,640		0.0000	1.0000	18.37
83.5	5,640		0.0000	1.0000	18.37
84.5	1,340		0.0000	1.0000	18.37
85.5	1,340		0.0000	1.0000	18.37
86.5	1,340		0.0000	1.0000	18.37
87.5	1,340		0.0000	1.0000	18.37
88.5	1,340		0.0000	1.0000	18.37
89.5	1,340		0.0000	1.0000	18.37
90.5	1,340		0.0000	1.0000	18.37
91.5	1,340		0.0000	1.0000	18.37
92.5	1,340		0.0000	1.0000	18.37
93.5	1,340		0.0000	1.0000	18.37
94.5					18.37

PENNSYLVANIA ELECTRIC COMPANY
ACCOUNTS 369.00 AND 369.10 SERVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA ELECTRIC COMPANY

ACCOUNTS 369.00 AND 369.10 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2023 EXPERIENCE BAND 1940-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	169,591,944	534,571	0.0032	0.9968	100.00
0.5	171,328,893	2,466,792	0.0144	0.9856	99.68
1.5	164,924,113	1,602,864	0.0097	0.9903	98.25
2.5	158,945,842	1,574,695	0.0099	0.9901	97.29
3.5	155,111,178	1,934,675	0.0125	0.9875	96.33
4.5	147,110,045	1,816,101	0.0123	0.9877	95.13
5.5	143,917,299	3,622,716	0.0252	0.9748	93.95
6.5	138,247,348	2,578,800	0.0187	0.9813	91.59
7.5	132,698,221	1,992,737	0.0150	0.9850	89.88
8.5	128,990,455	1,883,801	0.0146	0.9854	88.53
9.5	125,434,578	1,427,115	0.0114	0.9886	87.24
10.5	121,923,174	1,263,879	0.0104	0.9896	86.25
11.5	118,328,538	1,155,844	0.0098	0.9902	85.35
12.5	109,506,543	931,720	0.0085	0.9915	84.52
13.5	107,763,757	731,757	0.0068	0.9932	83.80
14.5	106,635,116	582,111	0.0055	0.9945	83.23
15.5	103,928,987	522,202	0.0050	0.9950	82.78
16.5	100,736,652	483,950	0.0048	0.9952	82.36
17.5	98,839,567	461,842	0.0047	0.9953	81.96
18.5	98,106,436	424,169	0.0043	0.9957	81.58
19.5	97,544,254	387,982	0.0040	0.9960	81.23
20.5	95,250,174	381,573	0.0040	0.9960	80.91
21.5	90,591,523	356,613	0.0039	0.9961	80.58
22.5	86,065,400	324,507	0.0038	0.9962	80.26
23.5	81,647,635	317,705	0.0039	0.9961	79.96
24.5	75,235,216	322,162	0.0043	0.9957	79.65
25.5	70,061,709	281,532	0.0040	0.9960	79.31
26.5	65,741,008	251,397	0.0038	0.9962	78.99
27.5	61,893,384	246,678	0.0040	0.9960	78.69
28.5	57,287,836	217,853	0.0038	0.9962	78.37
29.5	55,152,230	219,843	0.0040	0.9960	78.08
30.5	48,632,858	201,171	0.0041	0.9959	77.77
31.5	47,063,585	186,822	0.0040	0.9960	77.44
32.5	43,237,302	182,647	0.0042	0.9958	77.14
33.5	40,340,038	162,993	0.0040	0.9960	76.81
34.5	38,263,751	160,373	0.0042	0.9958	76.50
35.5	36,092,542	152,487	0.0042	0.9958	76.18
36.5	34,008,866	126,631	0.0037	0.9963	75.86
37.5	32,091,449	134,453	0.0042	0.9958	75.58
38.5	30,457,228	107,624	0.0035	0.9965	75.26

PENNSYLVANIA ELECTRIC COMPANY

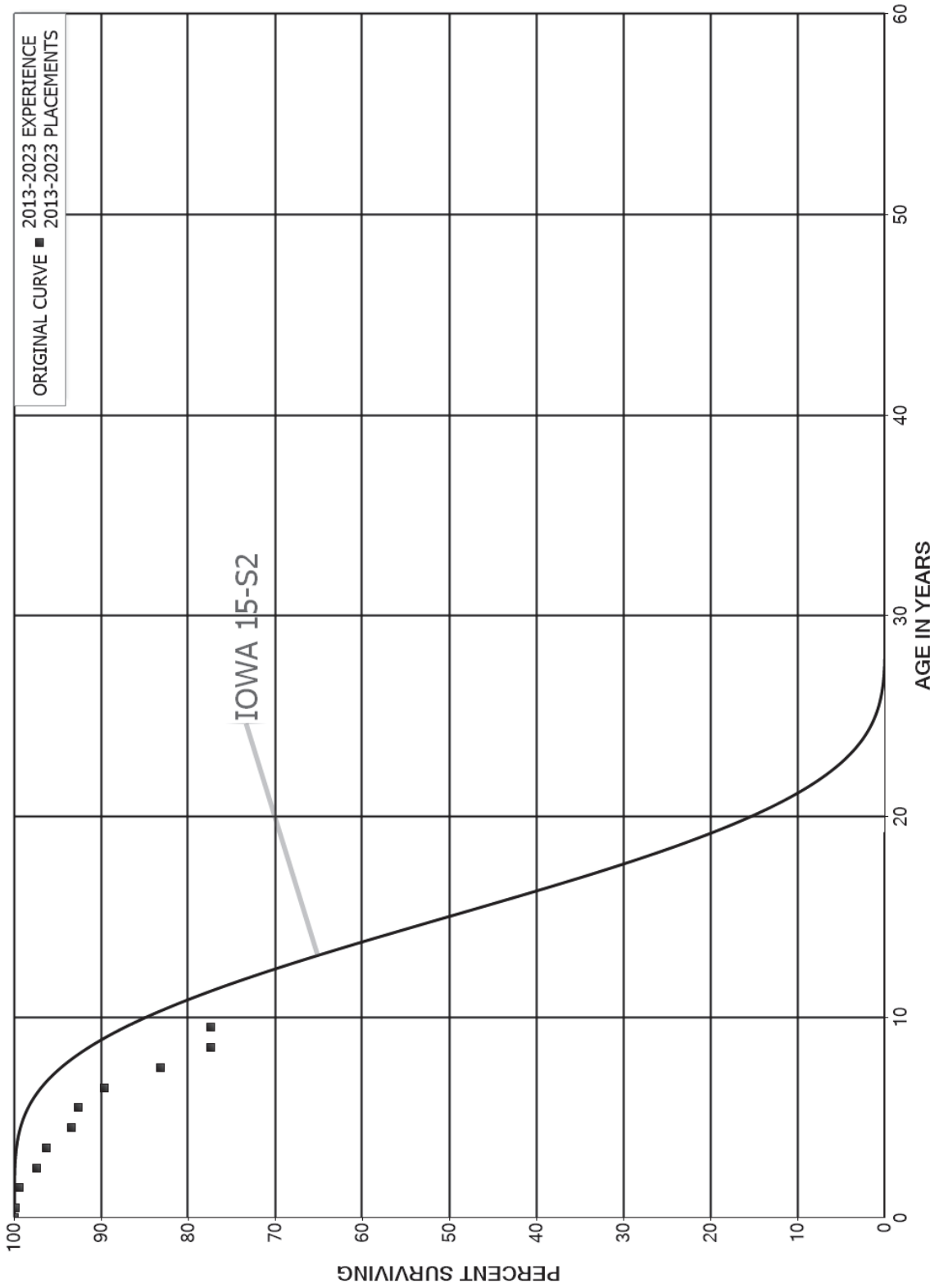
ACCOUNTS 369.00 AND 369.10 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2023 EXPERIENCE BAND 1940-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	28,346,564	89,668	0.0032	0.9968	74.99
40.5	26,624,439	101,334	0.0038	0.9962	74.76
41.5	24,851,104	92,558	0.0037	0.9963	74.47
42.5	23,029,698	79,998	0.0035	0.9965	74.19
43.5	21,587,572	71,034	0.0033	0.9967	73.94
44.5	20,116,736	64,843	0.0032	0.9968	73.69
45.5	18,744,762	62,377	0.0033	0.9967	73.46
46.5	17,385,744	54,554	0.0031	0.9969	73.21
47.5	16,124,221	43,885	0.0027	0.9973	72.98
48.5	15,021,783	32,061	0.0021	0.9979	72.78
49.5	13,839,244	25,434	0.0018	0.9982	72.63
50.5	12,585,567	26,319	0.0021	0.9979	72.49
51.5	11,406,456	20,260	0.0018	0.9982	72.34
52.5	10,170,196	17,368	0.0017	0.9983	72.21
53.5	9,026,317	14,843	0.0016	0.9984	72.09
54.5	7,847,540	15,377	0.0020	0.9980	71.97
55.5	6,697,003	15,356	0.0023	0.9977	71.83
56.5	5,607,678	13,871	0.0025	0.9975	71.67
57.5	4,657,985	12,444	0.0027	0.9973	71.49
58.5	3,954,838	10,076	0.0025	0.9975	71.30
59.5	3,378,028	32,856	0.0097	0.9903	71.12
60.5	2,776,025	37,140	0.0134	0.9866	70.42
61.5	2,255,101	17,738	0.0079	0.9921	69.48
62.5	1,840,935	14,648	0.0080	0.9920	68.94
63.5	1,463,574	6,557	0.0045	0.9955	68.39
64.5	1,153,398	13,674	0.0119	0.9881	68.08
65.5	882,451	6,225	0.0071	0.9929	67.27
66.5	601,877	3,196	0.0053	0.9947	66.80
67.5	406,270	2,206	0.0054	0.9946	66.44
68.5	347,638	1,738	0.0050	0.9950	66.08
69.5	297,948	1,357	0.0046	0.9954	65.75
70.5	252,943	1,191	0.0047	0.9953	65.45
71.5	215,211	1,091	0.0051	0.9949	65.15
72.5	180,416	1,059	0.0059	0.9941	64.82
73.5	146,909	1,168	0.0080	0.9920	64.43
74.5	114,644	746	0.0065	0.9935	63.92
75.5	82,265	578	0.0070	0.9930	63.51
76.5	65,384	275	0.0042	0.9958	63.06
77.5	56,759	447	0.0079	0.9921	62.79
78.5	52,311	1,139	0.0218	0.9782	62.30
79.5	49,374	457	0.0093	0.9907	60.94
80.5					60.38

PENNSYLVANIA ELECTRIC COMPANY
ACCOUNT 370.10 METERS - SMART GRID
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA ELECTRIC COMPANY

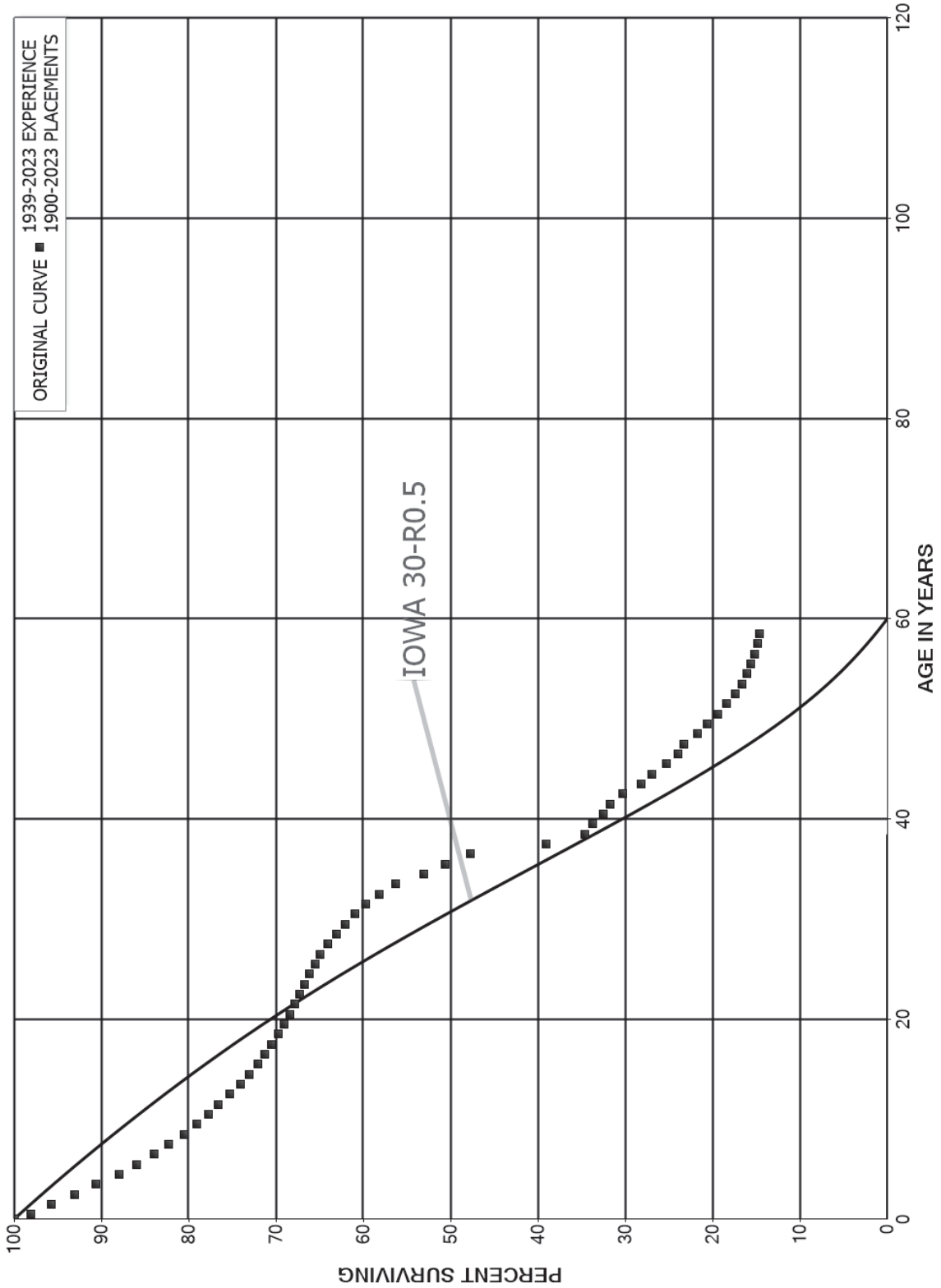
ACCOUNT 370.10 METERS - SMART GRID

ORIGINAL LIFE TABLE

PLACEMENT BAND 2013-2023 EXPERIENCE BAND 2013-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	141,865,388	174,210	0.0012	0.9988	100.00
0.5	142,076,760	675,129	0.0048	0.9952	99.88
1.5	138,126,889	2,728,169	0.0198	0.9802	99.40
2.5	130,520,922	1,605,397	0.0123	0.9877	97.44
3.5	123,338,444	3,586,327	0.0291	0.9709	96.24
4.5	110,838,567	942,148	0.0085	0.9915	93.44
5.5	80,947,167	2,651,019	0.0327	0.9673	92.65
6.5	44,391,268	3,198,637	0.0721	0.9279	89.61
7.5	7,590,200	528,149	0.0696	0.9304	83.16
8.5	126,850		0.0000	1.0000	77.37
9.5	15,241	1,090	0.0715	0.9285	77.37
10.5					71.84

PENNSYLVANIA ELECTRIC COMPANY
ACCOUNT 371.00 INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2023 EXPERIENCE BAND 1939-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	39,472,569	758,100	0.0192	0.9808	100.00
0.5	44,424,561	1,066,996	0.0240	0.9760	98.08
1.5	43,519,138	1,219,174	0.0280	0.9720	95.72
2.5	42,911,497	1,108,064	0.0258	0.9742	93.04
3.5	42,288,601	1,237,572	0.0293	0.9707	90.64
4.5	39,829,760	917,214	0.0230	0.9770	87.99
5.5	39,482,575	897,987	0.0227	0.9773	85.96
6.5	39,329,208	799,634	0.0203	0.9797	84.01
7.5	38,685,097	823,897	0.0213	0.9787	82.30
8.5	37,922,264	675,205	0.0178	0.9822	80.54
9.5	37,280,536	641,675	0.0172	0.9828	79.11
10.5	36,335,015	520,437	0.0143	0.9857	77.75
11.5	35,262,019	613,284	0.0174	0.9826	76.64
12.5	33,216,861	548,929	0.0165	0.9835	75.30
13.5	32,245,590	447,299	0.0139	0.9861	74.06
14.5	31,634,476	395,462	0.0125	0.9875	73.03
15.5	31,079,492	367,607	0.0118	0.9882	72.12
16.5	30,567,503	329,707	0.0108	0.9892	71.27
17.5	29,734,325	303,344	0.0102	0.9898	70.50
18.5	28,999,151	289,961	0.0100	0.9900	69.78
19.5	28,335,832	267,676	0.0094	0.9906	69.08
20.5	27,946,747	236,938	0.0085	0.9915	68.43
21.5	27,709,579	210,554	0.0076	0.9924	67.85
22.5	27,386,964	240,637	0.0088	0.9912	67.33
23.5	26,930,667	217,407	0.0081	0.9919	66.74
24.5	26,645,814	263,831	0.0099	0.9901	66.20
25.5	23,921,108	232,604	0.0097	0.9903	65.55
26.5	20,724,008	255,871	0.0123	0.9877	64.91
27.5	18,340,116	292,790	0.0160	0.9840	64.11
28.5	15,456,964	255,300	0.0165	0.9835	63.08
29.5	14,519,524	248,978	0.0171	0.9829	62.04
30.5	13,574,925	267,984	0.0197	0.9803	60.98
31.5	12,875,818	352,480	0.0274	0.9726	59.77
32.5	11,680,720	366,964	0.0314	0.9686	58.14
33.5	8,693,678	494,644	0.0569	0.9431	56.31
34.5	7,153,081	342,985	0.0479	0.9521	53.11
35.5	5,962,483	333,453	0.0559	0.9441	50.56
36.5	4,863,283	888,302	0.1827	0.8173	47.73
37.5	3,345,872	376,262	0.1125	0.8875	39.01
38.5	2,498,871	67,860	0.0272	0.9728	34.63

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2023 EXPERIENCE BAND 1939-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,003,260	72,387	0.0361	0.9639	33.69
40.5	1,578,107	37,822	0.0240	0.9760	32.47
41.5	1,159,024	50,053	0.0432	0.9568	31.69
42.5	839,056	60,272	0.0718	0.9282	30.32
43.5	763,893	31,388	0.0411	0.9589	28.14
44.5	706,503	44,687	0.0633	0.9367	26.99
45.5	660,361	34,848	0.0528	0.9472	25.28
46.5	628,639	16,851	0.0268	0.9732	23.95
47.5	611,135	41,486	0.0679	0.9321	23.30
48.5	571,777	29,613	0.0518	0.9482	21.72
49.5	528,976	29,747	0.0562	0.9438	20.60
50.5	498,949	26,552	0.0532	0.9468	19.44
51.5	472,397	25,364	0.0537	0.9463	18.41
52.5	446,798	19,392	0.0434	0.9566	17.42
53.5	427,406	15,081	0.0353	0.9647	16.66
54.5	412,063	12,901	0.0313	0.9687	16.07
55.5	398,222	9,762	0.0245	0.9755	15.57
56.5	388,225	7,934	0.0204	0.9796	15.19
57.5	302,094	6,048	0.0200	0.9800	14.88
58.5	228,559	2,458	0.0108	0.9892	14.58
59.5	176,490	2,080	0.0118	0.9882	14.42
60.5	66,891	2,456	0.0367	0.9633	14.25
61.5	34,691	728	0.0210	0.9790	13.73
62.5	14,759	149	0.0101	0.9899	13.44
63.5	9,472	75	0.0079	0.9921	13.31
64.5	9,357		0.0000	1.0000	13.20
65.5	8,619	75	0.0087	0.9913	13.20
66.5	8,344		0.0000	1.0000	13.09
67.5	8,344		0.0000	1.0000	13.09
68.5	8,344		0.0000	1.0000	13.09
69.5	8,095		0.0000	1.0000	13.09
70.5	7,980		0.0000	1.0000	13.09
71.5	3,683		0.0000	1.0000	13.09
72.5	3,683	62	0.0168	0.9832	13.09
73.5	2,190	123	0.0564	0.9436	12.87
74.5	2,066	62	0.0299	0.9701	12.14
75.5	2,004		0.0000	1.0000	11.78
76.5	2,004		0.0000	1.0000	11.78
77.5	2,004		0.0000	1.0000	11.78
78.5	2,004		0.0000	1.0000	11.78

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2023 EXPERIENCE BAND 1939-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,004	62	0.0308	0.9692	11.78
80.5	1,881		0.0000	1.0000	11.42
81.5	1,881		0.0000	1.0000	11.42
82.5	1,881		0.0000	1.0000	11.42
83.5	1,881		0.0000	1.0000	11.42
84.5	1,881		0.0000	1.0000	11.42
85.5	1,881		0.0000	1.0000	11.42
86.5	1,881		0.0000	1.0000	11.42
87.5	1,881		0.0000	1.0000	11.42
88.5	1,881		0.0000	1.0000	11.42
89.5	1,881		0.0000	1.0000	11.42
90.5	1,881		0.0000	1.0000	11.42
91.5	1,881		0.0000	1.0000	11.42
92.5	1,881		0.0000	1.0000	11.42
93.5	1,881		0.0000	1.0000	11.42
94.5	1,881		0.0000	1.0000	11.42
95.5	1,881		0.0000	1.0000	11.42
96.5	1,881		0.0000	1.0000	11.42
97.5	1,881		0.0000	1.0000	11.42
98.5	1,881		0.0000	1.0000	11.42
99.5	1,881		0.0000	1.0000	11.42
100.5	1,881		0.0000	1.0000	11.42
101.5	1,881		0.0000	1.0000	11.42
102.5	1,881		0.0000	1.0000	11.42
103.5	1,881		0.0000	1.0000	11.42
104.5	1,881		0.0000	1.0000	11.42
105.5	1,881		0.0000	1.0000	11.42
106.5	1,881		0.0000	1.0000	11.42
107.5	1,881		0.0000	1.0000	11.42
108.5	1,881		0.0000	1.0000	11.42
109.5	1,881	966	0.5138	0.4862	11.42
110.5	67,598		0.0000	1.0000	5.55
111.5	67,602		0.0000	1.0000	5.55
112.5	67,602	966	0.0143	0.9857	5.55
113.5	66,635	4,832	0.0725	0.9275	5.47
114.5	61,803	5,647	0.0914	0.9086	5.07
115.5	56,156	1,933	0.0344	0.9656	4.61
116.5	54,223	2,899	0.0535	0.9465	4.45
117.5	51,324	1,933	0.0377	0.9623	4.21
118.5	49,391		0.0000	1.0000	4.06

PENNSYLVANIA ELECTRIC COMPANY

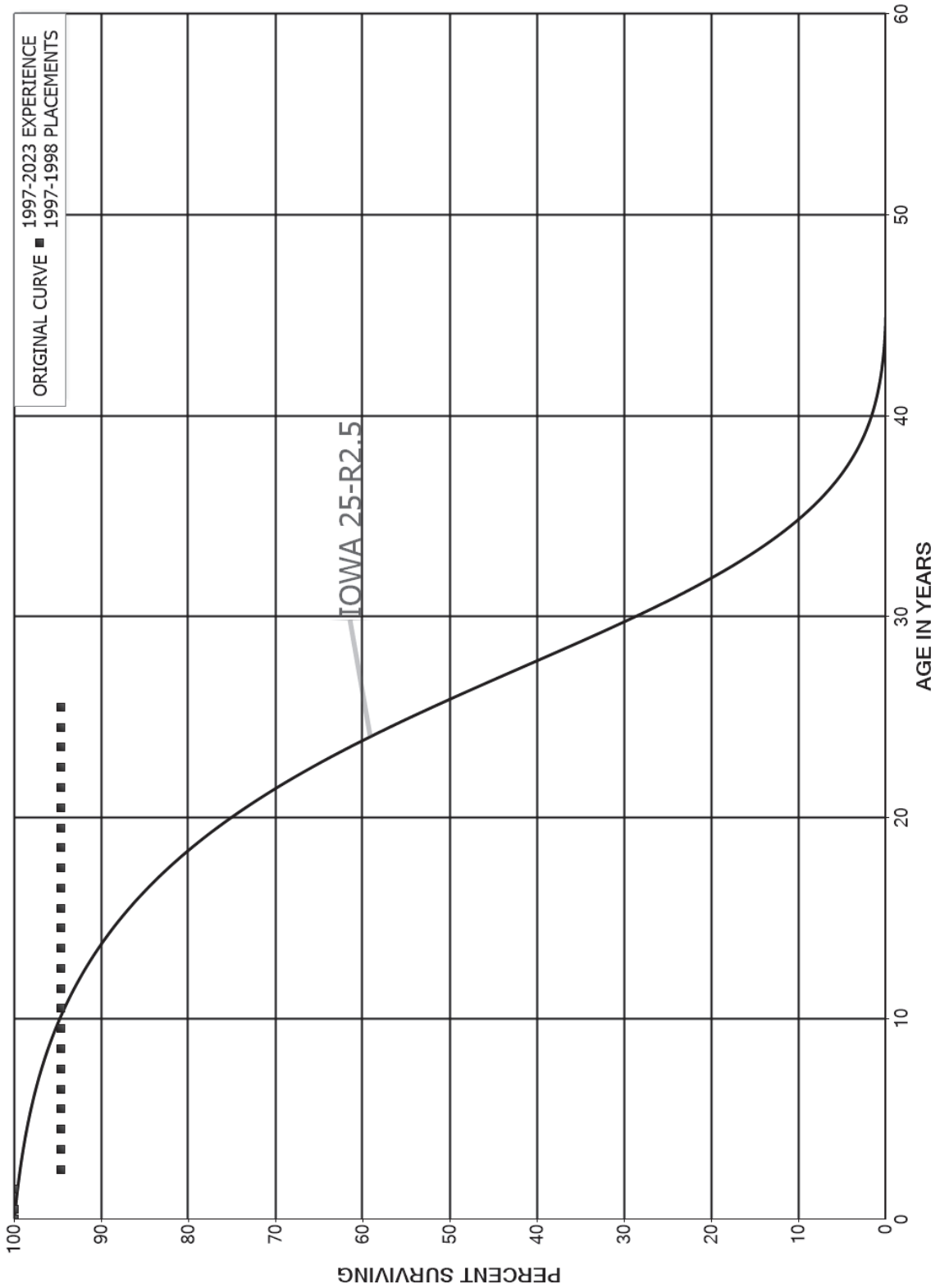
ACCOUNT 371.00 INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2023 EXPERIENCE BAND 1939-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	49,391		0.0000	1.0000	4.06
120.5	49,391		0.0000	1.0000	4.06
121.5	49,391	1,028	0.0208	0.9792	4.06
122.5	48,363	966	0.0200	0.9800	3.97
123.5					3.89

PENNSYLVANIA ELECTRIC COMPANY
ACCOUNT 371.21 INSTALLATIONS ON CUSTOMER PREMISES - METER SOCKET DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA ELECTRIC COMPANY

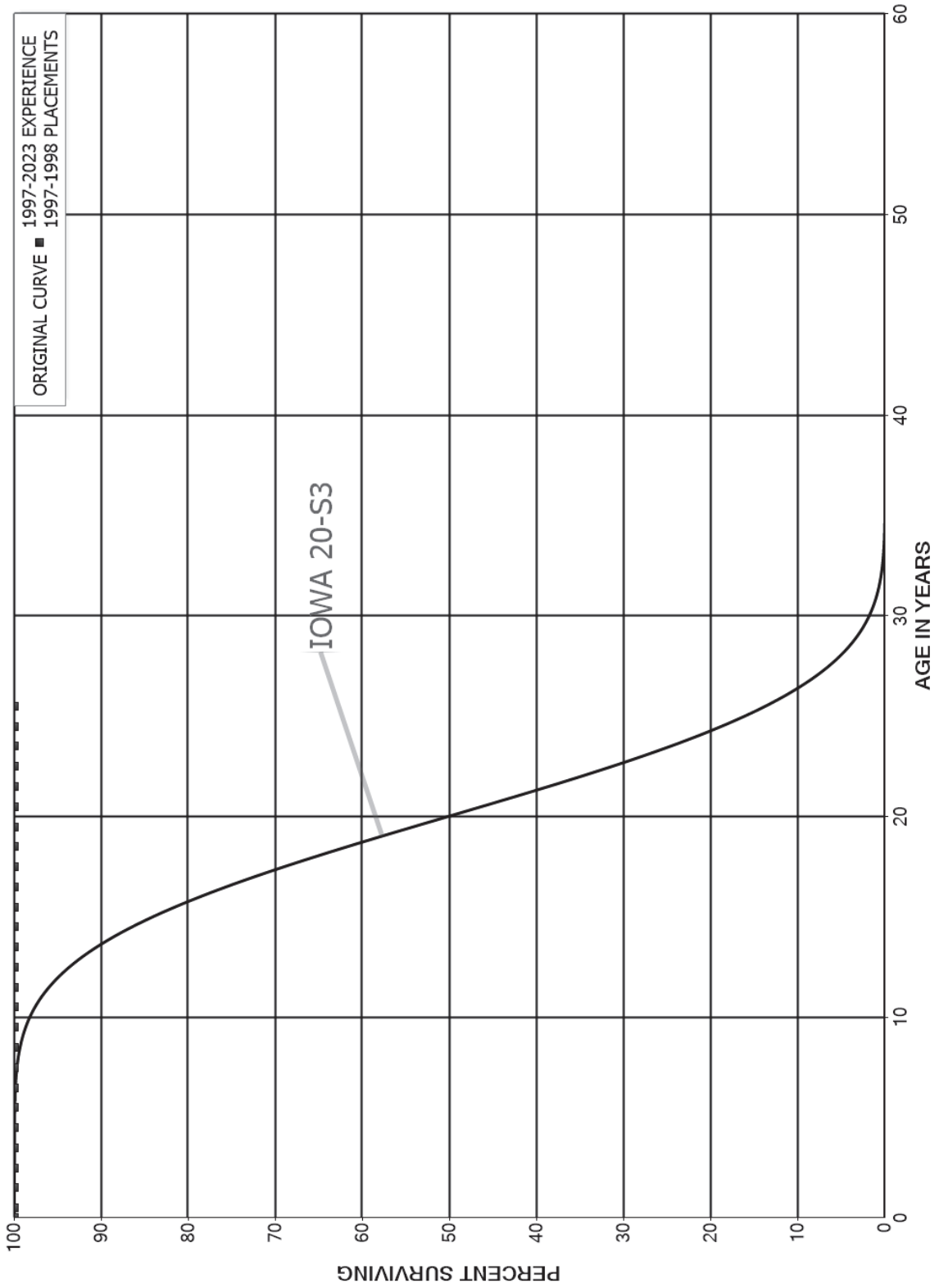
ACCOUNT 371.21 INSTALLATIONS ON CUSTOMER PREMISES - METER SOCKET DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1997-1998 EXPERIENCE BAND 1997-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	236,420		0.0000	1.0000	100.00
0.5	236,420		0.0000	1.0000	100.00
1.5	236,420	12,682	0.0536	0.9464	100.00
2.5	223,738		0.0000	1.0000	94.64
3.5	223,738		0.0000	1.0000	94.64
4.5	223,738		0.0000	1.0000	94.64
5.5	223,738		0.0000	1.0000	94.64
6.5	223,738		0.0000	1.0000	94.64
7.5	223,738		0.0000	1.0000	94.64
8.5	223,738		0.0000	1.0000	94.64
9.5	223,738		0.0000	1.0000	94.64
10.5	223,738		0.0000	1.0000	94.64
11.5	223,738		0.0000	1.0000	94.64
12.5	223,738		0.0000	1.0000	94.64
13.5	223,738		0.0000	1.0000	94.64
14.5	223,738		0.0000	1.0000	94.64
15.5	223,738		0.0000	1.0000	94.64
16.5	223,738		0.0000	1.0000	94.64
17.5	223,738		0.0000	1.0000	94.64
18.5	223,738		0.0000	1.0000	94.64
19.5	223,738		0.0000	1.0000	94.64
20.5	223,738		0.0000	1.0000	94.64
21.5	223,738		0.0000	1.0000	94.64
22.5	223,738		0.0000	1.0000	94.64
23.5	223,738		0.0000	1.0000	94.64
24.5	223,738		0.0000	1.0000	94.64
25.5	213,010		0.0000	1.0000	94.64
26.5					94.64

PENNSYLVANIA ELECTRIC COMPANY
ACCOUNT 371.23 INSTALLATIONS ON CUSTOMER PREMISES - SURGE SUPPRESSION
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA ELECTRIC COMPANY

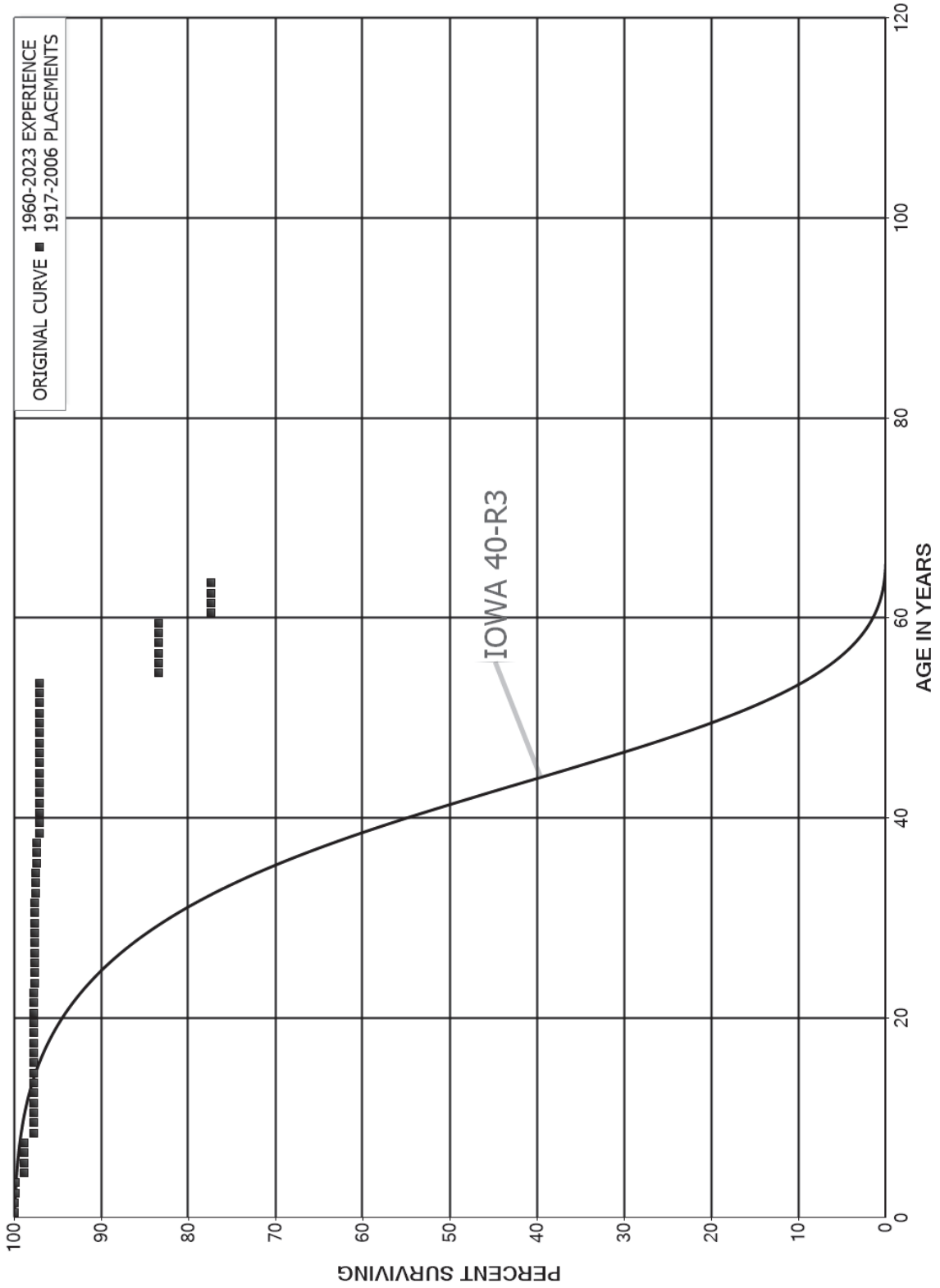
ACCOUNT 371.23 INSTALLATIONS ON CUSTOMER PREMISES - SURGE SUPPRESSION

ORIGINAL LIFE TABLE

PLACEMENT BAND 1997-1998 EXPERIENCE BAND 1997-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	147,697		0.0000	1.0000	100.00
0.5	147,697		0.0000	1.0000	100.00
1.5	147,697		0.0000	1.0000	100.00
2.5	147,697		0.0000	1.0000	100.00
3.5	147,697		0.0000	1.0000	100.00
4.5	147,697		0.0000	1.0000	100.00
5.5	147,697		0.0000	1.0000	100.00
6.5	147,697		0.0000	1.0000	100.00
7.5	147,697		0.0000	1.0000	100.00
8.5	147,697		0.0000	1.0000	100.00
9.5	147,697		0.0000	1.0000	100.00
10.5	147,697		0.0000	1.0000	100.00
11.5	147,697		0.0000	1.0000	100.00
12.5	147,697		0.0000	1.0000	100.00
13.5	147,697		0.0000	1.0000	100.00
14.5	147,697		0.0000	1.0000	100.00
15.5	147,697		0.0000	1.0000	100.00
16.5	147,697		0.0000	1.0000	100.00
17.5	147,697		0.0000	1.0000	100.00
18.5	147,697		0.0000	1.0000	100.00
19.5	147,697		0.0000	1.0000	100.00
20.5	147,697		0.0000	1.0000	100.00
21.5	147,697		0.0000	1.0000	100.00
22.5	147,697		0.0000	1.0000	100.00
23.5	147,697		0.0000	1.0000	100.00
24.5	147,697		0.0000	1.0000	100.00
25.5	141,662		0.0000	1.0000	100.00
26.5					100.00

PENNSYLVANIA ELECTRIC COMPANY
ACCOUNT 372.00 LEASED PROPERTY ON CUSTOMER PREMISES
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 372.00 LEASED PROPERTY ON CUSTOMER PREMISES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1917-2006 EXPERIENCE BAND 1960-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	33,896		0.0000	1.0000	100.00
0.5	122,215		0.0000	1.0000	100.00
1.5	108,294	180	0.0017	0.9983	100.00
2.5	118,036		0.0000	1.0000	99.83
3.5	205,973	1,978	0.0096	0.9904	99.83
4.5	242,195		0.0000	1.0000	98.88
5.5	248,675		0.0000	1.0000	98.88
6.5	232,037		0.0000	1.0000	98.88
7.5	227,565	2,713	0.0119	0.9881	98.88
8.5	222,796		0.0000	1.0000	97.70
9.5	214,271		0.0000	1.0000	97.70
10.5	210,961		0.0000	1.0000	97.70
11.5	221,095		0.0000	1.0000	97.70
12.5	218,668	46	0.0002	0.9998	97.70
13.5	219,693		0.0000	1.0000	97.68
14.5	230,149		0.0000	1.0000	97.68
15.5	239,728		0.0000	1.0000	97.68
16.5	240,413		0.0000	1.0000	97.68
17.5	202,413		0.0000	1.0000	97.68
18.5	254,747		0.0000	1.0000	97.68
19.5	322,002		0.0000	1.0000	97.68
20.5	258,213		0.0000	1.0000	97.68
21.5	239,984		0.0000	1.0000	97.68
22.5	227,920	19	0.0001	0.9999	97.68
23.5	234,473		0.0000	1.0000	97.67
24.5	224,652		0.0000	1.0000	97.67
25.5	192,972		0.0000	1.0000	97.67
26.5	181,677		0.0000	1.0000	97.67
27.5	173,325		0.0000	1.0000	97.67
28.5	171,703		0.0000	1.0000	97.67
29.5	175,870		0.0000	1.0000	97.67
30.5	178,396		0.0000	1.0000	97.67
31.5	166,793	317	0.0019	0.9981	97.67
32.5	158,612		0.0000	1.0000	97.48
33.5	160,780		0.0000	1.0000	97.48
34.5	158,915	122	0.0008	0.9992	97.48
35.5	155,261		0.0000	1.0000	97.41
36.5	155,261		0.0000	1.0000	97.41
37.5	155,261	574	0.0037	0.9963	97.41
38.5	142,140		0.0000	1.0000	97.05

PENNSYLVANIA ELECTRIC COMPANY

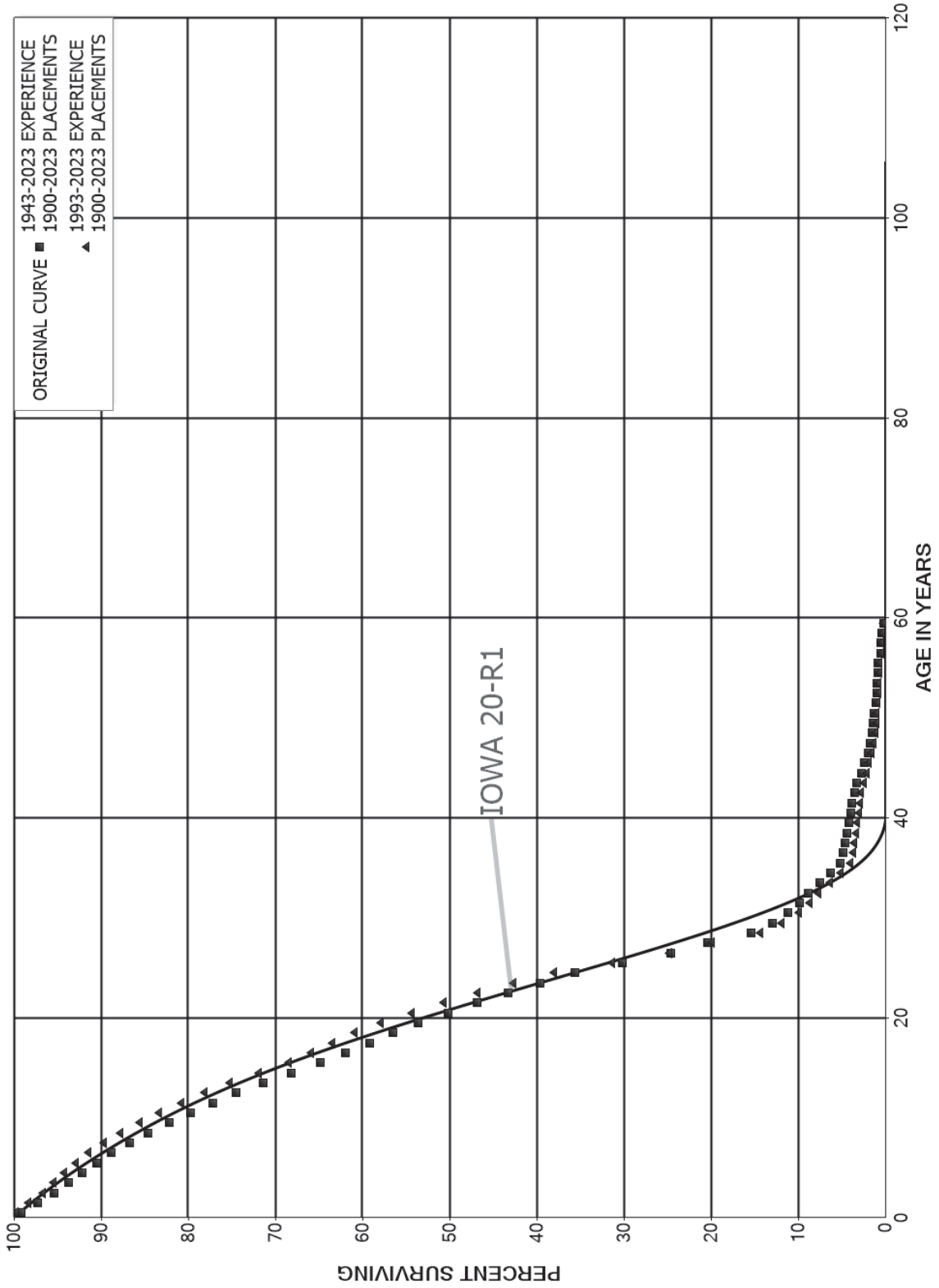
ACCOUNT 372.00 LEASED PROPERTY ON CUSTOMER PREMISES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1917-2006 EXPERIENCE BAND 1960-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	136,049		0.0000	1.0000	97.05
40.5	94,721		0.0000	1.0000	97.05
41.5	94,721		0.0000	1.0000	97.05
42.5	100,899		0.0000	1.0000	97.05
43.5	99,869		0.0000	1.0000	97.05
44.5	99,869		0.0000	1.0000	97.05
45.5	58,133		0.0000	1.0000	97.05
46.5	56,591		0.0000	1.0000	97.05
47.5	55,571		0.0000	1.0000	97.05
48.5	55,571		0.0000	1.0000	97.05
49.5	55,571		0.0000	1.0000	97.05
50.5	54,821		0.0000	1.0000	97.05
51.5	54,821		0.0000	1.0000	97.05
52.5	52,871		0.0000	1.0000	97.05
53.5	42,997	6,058	0.1409	0.8591	97.05
54.5	35,413		0.0000	1.0000	83.37
55.5	35,370		0.0000	1.0000	83.37
56.5	31,921		0.0000	1.0000	83.37
57.5	31,790		0.0000	1.0000	83.37
58.5	17,591		0.0000	1.0000	83.37
59.5	17,591	1,272	0.0723	0.9277	83.37
60.5	11,864		0.0000	1.0000	77.34
61.5	11,864		0.0000	1.0000	77.34
62.5	11,864		0.0000	1.0000	77.34
63.5	9,950		0.0000	1.0000	77.34
64.5	9,950		0.0000	1.0000	77.34
65.5	9,950		0.0000	1.0000	77.34
66.5	9,878		0.0000	1.0000	77.34
67.5	5,813		0.0000	1.0000	77.34
68.5	5,813		0.0000	1.0000	77.34
69.5	5,805		0.0000	1.0000	77.34
70.5	5,626		0.0000	1.0000	77.34
71.5	5,451	302	0.0555	0.9445	77.34
72.5	3,339		0.0000	1.0000	73.05
73.5	3,237	767	0.2369	0.7631	73.05
74.5	335		0.0000	1.0000	55.74
75.5					55.74

PENNSYLVANIA ELECTRIC COMPANY
ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2023 EXPERIENCE BAND 1943-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	78,184,209	659,425	0.0084	0.9916	100.00
0.5	78,732,580	1,463,769	0.0186	0.9814	99.16
1.5	76,536,534	1,535,218	0.0201	0.9799	97.31
2.5	72,780,994	1,207,809	0.0166	0.9834	95.36
3.5	70,449,503	1,194,935	0.0170	0.9830	93.78
4.5	67,190,523	1,210,126	0.0180	0.9820	92.19
5.5	65,687,555	1,266,380	0.0193	0.9807	90.53
6.5	63,034,686	1,476,303	0.0234	0.9766	88.78
7.5	59,742,181	1,467,482	0.0246	0.9754	86.70
8.5	56,550,156	1,592,194	0.0282	0.9718	84.57
9.5	53,143,055	1,576,697	0.0297	0.9703	82.19
10.5	49,986,536	1,616,027	0.0323	0.9677	79.75
11.5	45,885,474	1,603,732	0.0350	0.9650	77.18
12.5	40,261,482	1,655,778	0.0411	0.9589	74.48
13.5	37,451,941	1,690,237	0.0451	0.9549	71.41
14.5	35,166,045	1,739,198	0.0495	0.9505	68.19
15.5	32,717,799	1,462,240	0.0447	0.9553	64.82
16.5	31,008,501	1,392,125	0.0449	0.9551	61.92
17.5	29,166,578	1,304,212	0.0447	0.9553	59.14
18.5	27,521,408	1,411,331	0.0513	0.9487	56.50
19.5	25,843,510	1,650,108	0.0638	0.9362	53.60
20.5	24,126,262	1,601,450	0.0664	0.9336	50.18
21.5	21,917,360	1,674,566	0.0764	0.9236	46.85
22.5	19,513,849	1,641,724	0.0841	0.9159	43.27
23.5	17,179,138	1,742,397	0.1014	0.8986	39.63
24.5	14,596,698	2,242,596	0.1536	0.8464	35.61
25.5	12,329,180	2,237,540	0.1815	0.8185	30.14
26.5	10,053,987	1,731,137	0.1722	0.8278	24.67
27.5	8,278,104	2,028,419	0.2450	0.7550	20.42
28.5	6,195,010	968,881	0.1564	0.8436	15.42
29.5	5,214,601	744,131	0.1427	0.8573	13.01
30.5	4,452,707	526,850	0.1183	0.8817	11.15
31.5	3,926,549	419,042	0.1067	0.8933	9.83
32.5	3,515,545	497,686	0.1416	0.8584	8.78
33.5	3,019,159	502,019	0.1663	0.8337	7.54
34.5	2,511,116	450,911	0.1796	0.8204	6.28
35.5	2,060,145	147,141	0.0714	0.9286	5.16
36.5	1,911,570	77,198	0.0404	0.9596	4.79
37.5	1,839,297	79,723	0.0433	0.9567	4.59
38.5	1,753,199	106,419	0.0607	0.9393	4.40

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2023 EXPERIENCE BAND 1943-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,647,076	66,997	0.0407	0.9593	4.13
40.5	1,575,014	61,375	0.0390	0.9610	3.96
41.5	1,511,561	100,630	0.0666	0.9334	3.81
42.5	1,430,185	123,342	0.0862	0.9138	3.55
43.5	1,305,870	196,707	0.1506	0.8494	3.25
44.5	1,108,621	145,325	0.1311	0.8689	2.76
45.5	959,347	161,363	0.1682	0.8318	2.40
46.5	795,403	108,543	0.1365	0.8635	1.99
47.5	685,140	86,259	0.1259	0.8741	1.72
48.5	598,680	56,325	0.0941	0.9059	1.50
49.5	541,952	49,488	0.0913	0.9087	1.36
50.5	491,216	67,039	0.1365	0.8635	1.24
51.5	424,177	32,754	0.0772	0.9228	1.07
52.5	391,423	16,902	0.0432	0.9568	0.99
53.5	374,522	27,149	0.0725	0.9275	0.94
54.5	344,918	20,663	0.0599	0.9401	0.88
55.5	323,677	108,563	0.3354	0.6646	0.82
56.5	215,114	15,757	0.0732	0.9268	0.55
57.5	199,357	55,966	0.2807	0.7193	0.51
58.5	143,390	61,035	0.4257	0.5743	0.36
59.5	82,355	9,206	0.1118	0.8882	0.21
60.5	73,150	4,862	0.0665	0.9335	0.19
61.5	68,287	3,108	0.0455	0.9545	0.17
62.5	65,180	2,242	0.0344	0.9656	0.17
63.5	62,938	1,329	0.0211	0.9789	0.16
64.5	61,609	1,687	0.0274	0.9726	0.16
65.5	15,083	1,758	0.1166	0.8834	0.15
66.5	13,324	2,016	0.1513	0.8487	0.13
67.5	11,309	4,878	0.4313	0.5687	0.11
68.5	6,431	1,626	0.2528	0.7472	0.06
69.5	4,805	2,845	0.5921	0.4079	0.05
70.5	1,960	813	0.4148	0.5852	0.02
71.5	1,095	964	0.8798	0.1202	0.01
72.5	156	75	0.4842	0.5158	0.00
73.5	80		0.0000	1.0000	0.00
74.5	80		0.0000	1.0000	0.00
75.5	80		0.0000	1.0000	0.00
76.5	80		0.0000	1.0000	0.00
77.5	80		0.0000	1.0000	0.00
78.5	80		0.0000	1.0000	0.00

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2023 EXPERIENCE BAND 1943-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	80		0.0000	1.0000	0.00
80.5	80		0.0000	1.0000	0.00
81.5	80		0.0000	1.0000	0.00
82.5	80		0.0000	1.0000	0.00
83.5	80		0.0000	1.0000	0.00
84.5	80		0.0000	1.0000	0.00
85.5	80		0.0000	1.0000	0.00
86.5	80		0.0000	1.0000	0.00
87.5	80		0.0000	1.0000	0.00
88.5	80		0.0000	1.0000	0.00
89.5	80		0.0000	1.0000	0.00
90.5	80		0.0000	1.0000	0.00
91.5	80		0.0000	1.0000	0.00
92.5	80		0.0000	1.0000	0.00
93.5	80		0.0000	1.0000	0.00
94.5	80		0.0000	1.0000	0.00
95.5	80		0.0000	1.0000	0.00
96.5	80		0.0000	1.0000	0.00
97.5	80		0.0000	1.0000	0.00
98.5	80		0.0000	1.0000	0.00
99.5	80		0.0000	1.0000	0.00
100.5	80		0.0000	1.0000	0.00
101.5	80		0.0000	1.0000	0.00
102.5	80		0.0000	1.0000	0.00
103.5	80		0.0000	1.0000	0.00
104.5	80		0.0000	1.0000	0.00
105.5	80		0.0000	1.0000	0.00
106.5	80		0.0000	1.0000	0.00
107.5	80		0.0000	1.0000	0.00
108.5	80		0.0000	1.0000	0.00
109.5	80		0.0000	1.0000	0.00
110.5	546,356	169,906	0.3110	0.6890	0.00
111.5	406,914	135,829	0.3338	0.6662	0.00
112.5	271,086	137,204	0.5061	0.4939	0.00
113.5	133,880	46,735	0.3491	0.6509	0.00
114.5	87,145	53,985	0.6195	0.3805	0.00
115.5	33,160	28,366	0.8554	0.1446	0.00
116.5	4,794	4,408	0.9194	0.0806	0.00
117.5	386		0.0000	1.0000	0.00
118.5	386		0.0000	1.0000	0.00

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2023 EXPERIENCE BAND 1943-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	386		0.0000	1.0000	0.00
120.5	386		0.0000	1.0000	0.00
121.5	386		0.0000	1.0000	0.00
122.5	386		0.0000	1.0000	0.00
123.5					0.00

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2023 EXPERIENCE BAND 1993-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	55,204,722	127,968	0.0023	0.9977	100.00
0.5	52,745,052	784,897	0.0149	0.9851	99.77
1.5	51,412,072	865,404	0.0168	0.9832	98.28
2.5	48,942,619	634,000	0.0130	0.9870	96.63
3.5	47,458,241	602,078	0.0127	0.9873	95.38
4.5	45,771,603	634,336	0.0139	0.9861	94.17
5.5	46,634,385	719,523	0.0154	0.9846	92.86
6.5	45,221,074	909,940	0.0201	0.9799	91.43
7.5	43,189,114	924,217	0.0214	0.9786	89.59
8.5	41,336,773	1,040,655	0.0252	0.9748	87.67
9.5	39,504,081	1,012,121	0.0256	0.9744	85.47
10.5	37,697,315	1,154,044	0.0306	0.9694	83.28
11.5	34,647,361	1,133,614	0.0327	0.9673	80.73
12.5	29,811,079	1,107,281	0.0371	0.9629	78.09
13.5	27,821,204	1,232,877	0.0443	0.9557	75.18
14.5	26,126,267	1,238,880	0.0474	0.9526	71.85
15.5	24,296,753	917,726	0.0378	0.9622	68.45
16.5	23,244,645	874,675	0.0376	0.9624	65.86
17.5	22,069,731	884,586	0.0401	0.9599	63.38
18.5	21,134,089	1,031,541	0.0488	0.9512	60.84
19.5	20,122,064	1,261,418	0.0627	0.9373	57.87
20.5	19,021,270	1,255,661	0.0660	0.9340	54.24
21.5	17,445,729	1,355,505	0.0777	0.9223	50.66
22.5	15,615,964	1,371,294	0.0878	0.9122	46.73
23.5	13,926,955	1,520,697	0.1092	0.8908	42.62
24.5	11,947,027	2,108,755	0.1765	0.8235	37.97
25.5	10,233,179	2,130,543	0.2082	0.7918	31.27
26.5	8,401,535	1,656,763	0.1972	0.8028	24.76
27.5	7,004,963	1,951,014	0.2785	0.7215	19.88
28.5	5,137,830	907,008	0.1765	0.8235	14.34
29.5	4,293,317	699,646	0.1630	0.8370	11.81
30.5	3,656,318	466,915	0.1277	0.8723	9.88
31.5	3,232,885	393,245	0.1216	0.8784	8.62
32.5	2,909,763	484,269	0.1664	0.8336	7.57
33.5	2,477,537	485,710	0.1960	0.8040	6.31
34.5	2,032,275	430,602	0.2119	0.7881	5.08
35.5	1,649,417	139,449	0.0845	0.9155	4.00
36.5	1,562,292	72,078	0.0461	0.9539	3.66
37.5	1,547,852	69,620	0.0450	0.9550	3.49
38.5	1,517,726	97,317	0.0641	0.9359	3.34

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2023 EXPERIENCE BAND 1993-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,494,212	59,411	0.0398	0.9602	3.12
40.5	1,464,338	60,058	0.0410	0.9590	3.00
41.5	1,427,049	100,320	0.0703	0.9297	2.87
42.5	1,379,001	123,018	0.0892	0.9108	2.67
43.5	1,270,223	196,655	0.1548	0.8452	2.43
44.5	1,077,869	143,528	0.1332	0.8668	2.06
45.5	934,827	161,363	0.1726	0.8274	1.78
46.5	772,492	107,086	0.1386	0.8614	1.48
47.5	664,555	84,897	0.1278	0.8722	1.27
48.5	579,978	56,098	0.0967	0.9033	1.11
49.5	541,164	49,488	0.0914	0.9086	1.00
50.5	490,427	67,039	0.1367	0.8633	0.91
51.5	423,389	32,754	0.0774	0.9226	0.79
52.5	390,635	16,902	0.0433	0.9567	0.72
53.5	373,733	27,149	0.0726	0.9274	0.69
54.5	344,735	20,663	0.0599	0.9401	0.64
55.5	323,494	108,563	0.3356	0.6644	0.60
56.5	214,931	15,757	0.0733	0.9267	0.40
57.5	199,174	55,966	0.2810	0.7190	0.37
58.5	143,207	61,035	0.4262	0.5738	0.27
59.5	82,172	9,206	0.1120	0.8880	0.15
60.5	72,966	4,862	0.0666	0.9334	0.14
61.5	68,104	3,108	0.0456	0.9544	0.13
62.5	64,997	2,242	0.0345	0.9655	0.12
63.5	62,754	1,329	0.0212	0.9788	0.12
64.5	61,425	1,687	0.0275	0.9725	0.11
65.5	14,951	1,758	0.1176	0.8824	0.11
66.5	13,244	2,016	0.1522	0.8478	0.10
67.5	11,228	4,878	0.4344	0.5656	0.08
68.5	6,351	1,626	0.2560	0.7440	0.05
69.5	4,725	2,845	0.6022	0.3978	0.04
70.5	1,880	813	0.4325	0.5675	0.01
71.5	1,015	964	0.9493	0.0507	0.01
72.5	75	75	1.0000		0.00
73.5					
74.5					
75.5					
76.5					
77.5					
78.5					

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2023 EXPERIENCE BAND 1993-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5					
80.5					
81.5					
82.5					
83.5					
84.5					
85.5					
86.5					
87.5					
88.5					
89.5					
90.5					
91.5					
92.5	80		0.0000		
93.5	80		0.0000		
94.5	80		0.0000		
95.5	80		0.0000		
96.5	80		0.0000		
97.5	80		0.0000		
98.5	80		0.0000		
99.5	80		0.0000		
100.5	80		0.0000		
101.5	80		0.0000		
102.5	80		0.0000		
103.5	80		0.0000		
104.5	80		0.0000		
105.5	80		0.0000		
106.5	80		0.0000		
107.5	80		0.0000		
108.5	80		0.0000		
109.5	80		0.0000		
110.5	546,356	169,906	0.3110		
111.5	406,914	135,829	0.3338		
112.5	271,086	137,204	0.5061		
113.5	133,880	46,735	0.3491		
114.5	87,145	53,985	0.6195		
115.5	33,160	28,366	0.8554		
116.5	4,794	4,408	0.9194		
117.5	386		0.0000		
118.5	386		0.0000		

PENNSYLVANIA ELECTRIC COMPANY

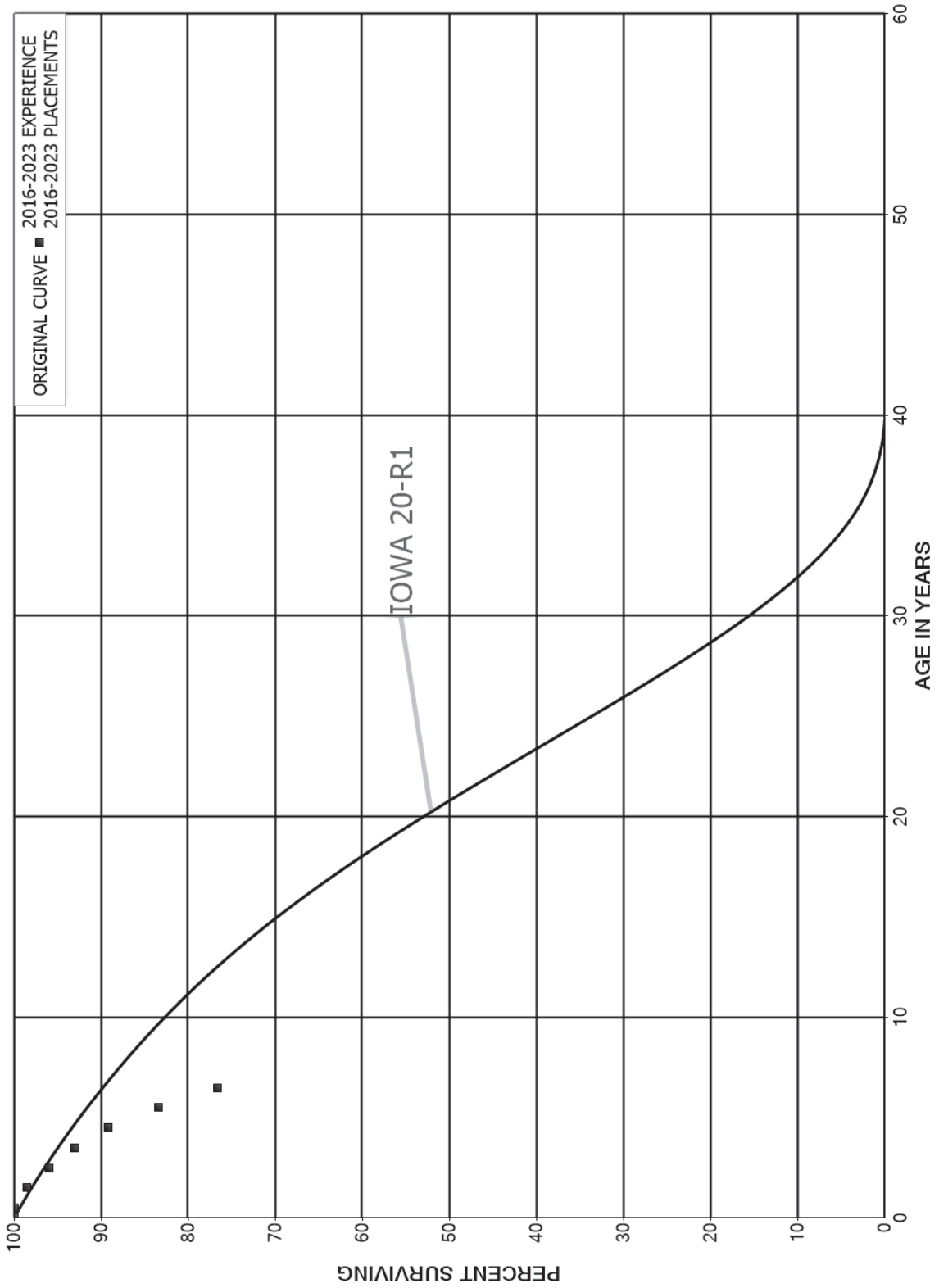
ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2023 EXPERIENCE BAND 1993-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	386		0.0000		
120.5	386		0.0000		
121.5	386		0.0000		
122.5	386		0.0000		
123.5					

PENNSYLVANIA ELECTRIC COMPANY
ACCOUNT 373.30 STREET LIGHTING AND SIGNAL SYSTEMS - LED
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA ELECTRIC COMPANY

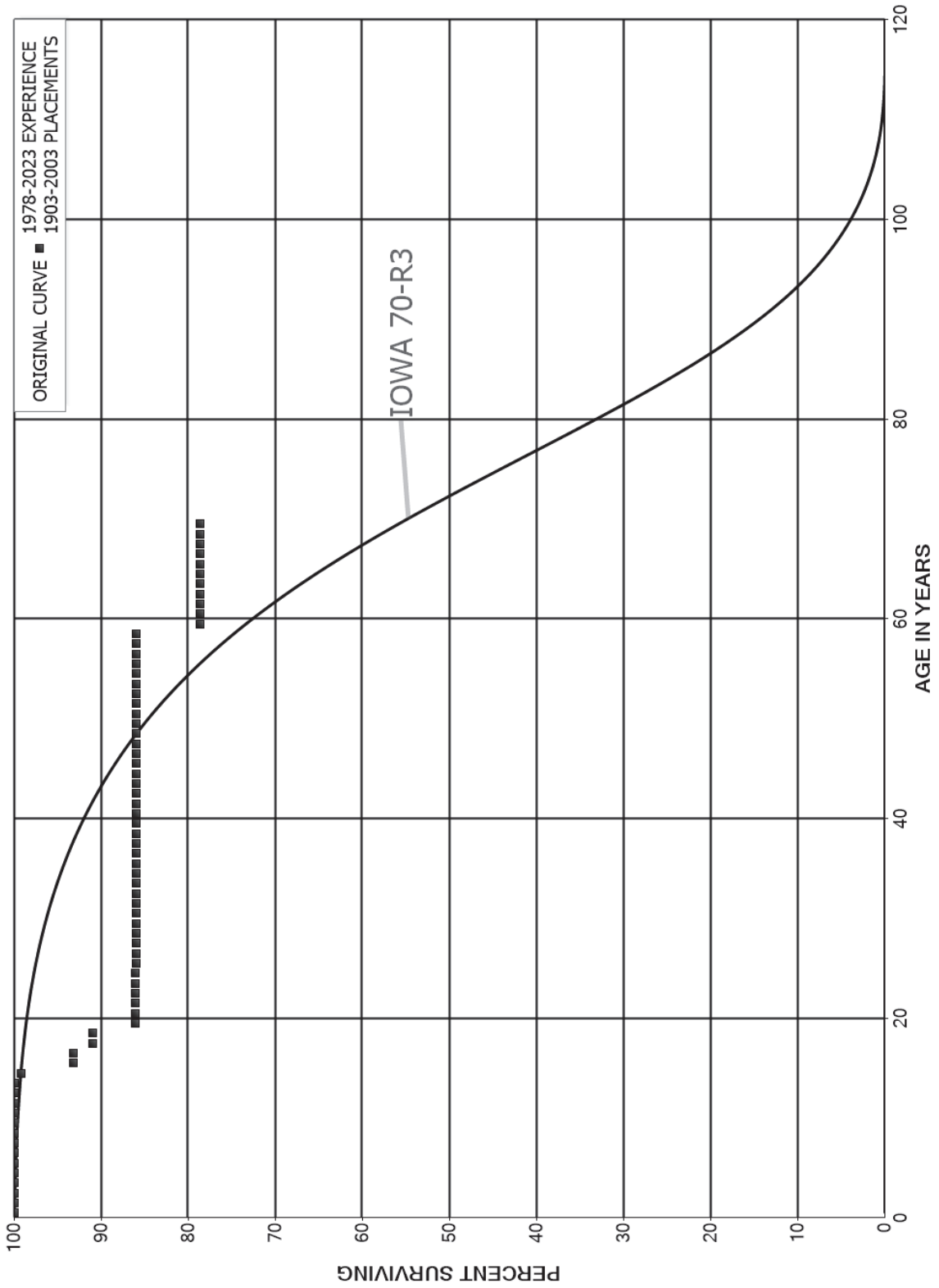
ACCOUNT 373.30 STREET LIGHTING AND SIGNAL SYSTEMS - LED

ORIGINAL LIFE TABLE

PLACEMENT BAND 2016-2023 EXPERIENCE BAND 2016-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	9,811,298	6,546	0.0007	0.9993	100.00
0.5	8,588,604	124,148	0.0145	0.9855	99.93
1.5	7,614,397	192,780	0.0253	0.9747	98.49
2.5	5,965,475	181,489	0.0304	0.9696	96.00
3.5	5,008,642	210,822	0.0421	0.9579	93.07
4.5	3,992,026	256,429	0.0642	0.9358	89.16
5.5	2,522,912	205,310	0.0814	0.9186	83.43
6.5	724,546	66,906	0.0923	0.9077	76.64
7.5					69.56

PENNSYLVANIA ELECTRIC COMPANY
ACCOUNT 389.20 LAND RIGHTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 389.20 LAND RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1903-2003 EXPERIENCE BAND 1978-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	36,069		0.0000	1.0000	100.00
0.5	10,091		0.0000	1.0000	100.00
1.5	10,591		0.0000	1.0000	100.00
2.5	11,691		0.0000	1.0000	100.00
3.5	13,409		0.0000	1.0000	100.00
4.5	13,539		0.0000	1.0000	100.00
5.5	13,539		0.0000	1.0000	100.00
6.5	13,619		0.0000	1.0000	100.00
7.5	13,743		0.0000	1.0000	100.00
8.5	13,743		0.0000	1.0000	100.00
9.5	16,203		0.0000	1.0000	100.00
10.5	6,605		0.0000	1.0000	100.00
11.5	7,135		0.0000	1.0000	100.00
12.5	7,174		0.0000	1.0000	100.00
13.5	6,682	56	0.0084	0.9916	100.00
14.5	7,917	474	0.0598	0.9402	99.16
15.5	7,443		0.0000	1.0000	93.22
16.5	8,352	200	0.0239	0.9761	93.22
17.5	9,523		0.0000	1.0000	90.99
18.5	9,639	528	0.0547	0.9453	90.99
19.5	9,021		0.0000	1.0000	86.01
20.5	9,021		0.0000	1.0000	86.01
21.5	9,021		0.0000	1.0000	86.01
22.5	19,233		0.0000	1.0000	86.01
23.5	19,253		0.0000	1.0000	86.01
24.5	19,253	17	0.0009	0.9991	86.01
25.5	19,235		0.0000	1.0000	85.93
26.5	19,896		0.0000	1.0000	85.93
27.5	19,896		0.0000	1.0000	85.93
28.5	19,896		0.0000	1.0000	85.93
29.5	19,896		0.0000	1.0000	85.93
30.5	19,896		0.0000	1.0000	85.93
31.5	19,896		0.0000	1.0000	85.93
32.5	19,896		0.0000	1.0000	85.93
33.5	18,525		0.0000	1.0000	85.93
34.5	18,525		0.0000	1.0000	85.93
35.5	18,525		0.0000	1.0000	85.93
36.5	18,524		0.0000	1.0000	85.93
37.5	18,523		0.0000	1.0000	85.93
38.5	8,484		0.0000	1.0000	85.93

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 389.20 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2003 EXPERIENCE BAND 1978-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	8,484		0.0000	1.0000	85.93
40.5	8,484		0.0000	1.0000	85.93
41.5	8,484		0.0000	1.0000	85.93
42.5	8,484		0.0000	1.0000	85.93
43.5	8,485		0.0000	1.0000	85.93
44.5	8,485		0.0000	1.0000	85.93
45.5	8,485		0.0000	1.0000	85.93
46.5	8,907		0.0000	1.0000	85.93
47.5	8,327		0.0000	1.0000	85.93
48.5	8,327		0.0000	1.0000	85.93
49.5	6,848		0.0000	1.0000	85.93
50.5	6,718		0.0000	1.0000	85.93
51.5	6,718		0.0000	1.0000	85.93
52.5	7,818		0.0000	1.0000	85.93
53.5	7,694		0.0000	1.0000	85.93
54.5	7,694		0.0000	1.0000	85.93
55.5	5,234		0.0000	1.0000	85.93
56.5	5,233		0.0000	1.0000	85.93
57.5	4,927		0.0000	1.0000	85.93
58.5	4,927	422	0.0856	0.9144	85.93
59.5	4,505		0.0000	1.0000	78.58
60.5	3,214		0.0000	1.0000	78.58
61.5	3,214		0.0000	1.0000	78.58
62.5	2,333		0.0000	1.0000	78.58
63.5	2,333		0.0000	1.0000	78.58
64.5	2,216		0.0000	1.0000	78.58
65.5	2,216		0.0000	1.0000	78.58
66.5	2,216		0.0000	1.0000	78.58
67.5	1,994		0.0000	1.0000	78.58
68.5	1,782		0.0000	1.0000	78.58
69.5	662		0.0000	1.0000	78.58
70.5	662		0.0000	1.0000	78.58
71.5	662		0.0000	1.0000	78.58
72.5	1		0.0000	1.0000	78.58
73.5	1		0.0000	1.0000	78.58
74.5	1		0.0000	1.0000	78.58
75.5	1		0.0000	1.0000	78.58
76.5	1		0.0000	1.0000	78.58
77.5					78.58
78.5					

PENNSYLVANIA ELECTRIC COMPANY

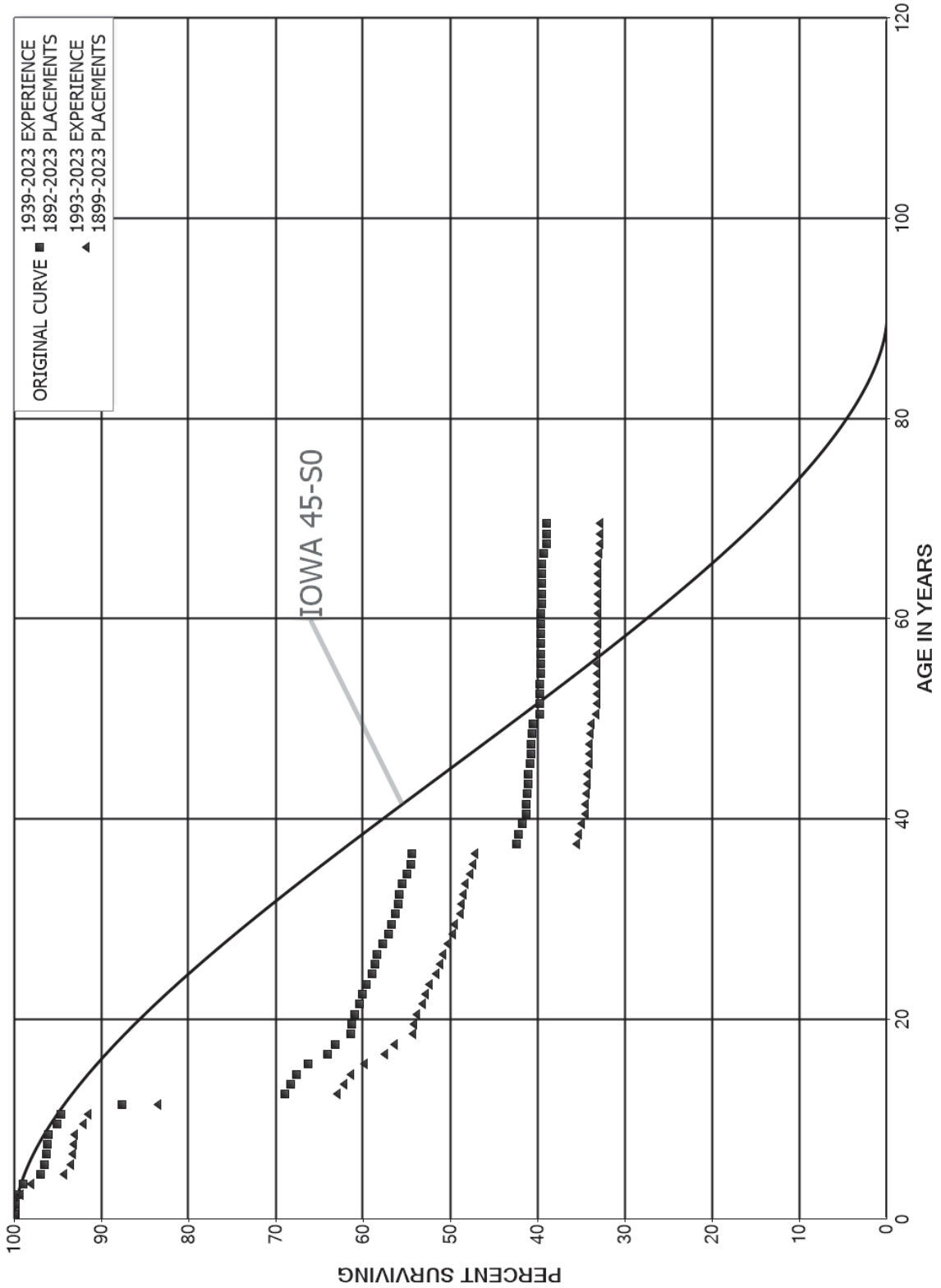
ACCOUNT 389.20 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2003 EXPERIENCE BAND 1978-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5					
80.5					
81.5					
82.5					
83.5					
84.5					
85.5					
86.5					
87.5					
88.5					
89.5					
90.5					
91.5					
92.5					
93.5					
94.5					
95.5					
96.5					
97.5					
98.5					
99.5					
100.5	980		0.0000		
101.5	980		0.0000		
102.5	980		0.0000		
103.5	980		0.0000		
104.5	980		0.0000		
105.5	980		0.0000		
106.5	980		0.0000		
107.5	980		0.0000		
108.5	980		0.0000		
109.5	980		0.0000		
110.5					

PENNSYLVANIA ELECTRIC COMPANY
ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1892-2023 EXPERIENCE BAND 1939-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	108,142,219	172,524	0.0016	0.9984	100.00
0.5	106,211,225	42,169	0.0004	0.9996	99.84
1.5	107,536,424	245,051	0.0023	0.9977	99.80
2.5	107,724,311	692,228	0.0064	0.9936	99.57
3.5	104,424,031	2,111,996	0.0202	0.9798	98.93
4.5	101,072,035	488,207	0.0048	0.9952	96.93
5.5	97,354,605	193,330	0.0020	0.9980	96.46
6.5	90,845,419	90,859	0.0010	0.9990	96.27
7.5	86,660,867	103,587	0.0012	0.9988	96.18
8.5	85,537,021	859,579	0.0100	0.9900	96.06
9.5	82,859,983	441,313	0.0053	0.9947	95.10
10.5	75,703,877	5,602,404	0.0740	0.9260	94.59
11.5	69,950,906	14,869,029	0.2126	0.7874	87.59
12.5	53,490,710	539,489	0.0101	0.9899	68.97
13.5	53,081,781	504,373	0.0095	0.9905	68.28
14.5	51,307,240	1,047,090	0.0204	0.9796	67.63
15.5	49,942,760	1,610,154	0.0322	0.9678	66.25
16.5	48,280,927	733,839	0.0152	0.9848	64.11
17.5	46,129,102	1,273,382	0.0276	0.9724	63.14
18.5	45,446,043	98,931	0.0022	0.9978	61.39
19.5	41,061,572	217,463	0.0053	0.9947	61.26
20.5	43,370,290	390,049	0.0090	0.9910	60.94
21.5	43,235,733	251,842	0.0058	0.9942	60.39
22.5	42,515,910	267,932	0.0063	0.9937	60.04
23.5	41,592,448	467,333	0.0112	0.9888	59.66
24.5	40,942,328	249,758	0.0061	0.9939	58.99
25.5	40,129,839	167,876	0.0042	0.9958	58.63
26.5	39,512,928	459,297	0.0116	0.9884	58.38
27.5	36,979,900	419,683	0.0113	0.9887	57.70
28.5	35,110,331	168,107	0.0048	0.9952	57.05
29.5	34,061,570	324,069	0.0095	0.9905	56.78
30.5	33,453,181	159,526	0.0048	0.9952	56.24
31.5	32,986,159	92,553	0.0028	0.9972	55.97
32.5	32,159,494	159,551	0.0050	0.9950	55.81
33.5	30,134,870	334,396	0.0111	0.9889	55.53
34.5	29,295,938	200,485	0.0068	0.9932	54.92
35.5	28,821,550	100,067	0.0035	0.9965	54.54
36.5	22,018,782	4,832,622	0.2195	0.7805	54.35
37.5	15,027,542	76,269	0.0051	0.9949	42.42
38.5	13,312,137	144,956	0.0109	0.9891	42.21

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1892-2023 EXPERIENCE BAND 1939-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	12,685,999	142,823	0.0113	0.9887	41.75
40.5	11,135,863	5,670	0.0005	0.9995	41.28
41.5	10,537,051	24,772	0.0024	0.9976	41.26
42.5	9,484,828	25,277	0.0027	0.9973	41.16
43.5	9,413,856	1,893	0.0002	0.9998	41.05
44.5	8,680,006	50,220	0.0058	0.9942	41.04
45.5	8,556,107	8,058	0.0009	0.9991	40.80
46.5	8,513,291	17,854	0.0021	0.9979	40.77
47.5	8,190,182	5,274	0.0006	0.9994	40.68
48.5	8,159,688	27,290	0.0033	0.9967	40.65
49.5	7,624,677	142,861	0.0187	0.9813	40.52
50.5	7,078,102	3,113	0.0004	0.9996	39.76
51.5	6,587,023	2,830	0.0004	0.9996	39.74
52.5	5,694,863	354	0.0001	0.9999	39.72
53.5	5,681,624	8,769	0.0015	0.9985	39.72
54.5	5,560,495	849	0.0002	0.9998	39.66
55.5	5,525,042	4,198	0.0008	0.9992	39.65
56.5	5,503,053	3,486	0.0006	0.9994	39.62
57.5	5,077,361	1,708	0.0003	0.9997	39.60
58.5	5,049,200	273	0.0001	0.9999	39.59
59.5	2,748,776	1,514	0.0006	0.9994	39.58
60.5	2,403,267	963	0.0004	0.9996	39.56
61.5	2,410,482	2,096	0.0009	0.9991	39.55
62.5	2,390,365		0.0000	1.0000	39.51
63.5	2,278,553	607	0.0003	0.9997	39.51
64.5	2,274,171	744	0.0003	0.9997	39.50
65.5	2,266,758	13,156	0.0058	0.9942	39.49
66.5	2,255,558	18,376	0.0081	0.9919	39.26
67.5	2,265,649	1,487	0.0007	0.9993	38.94
68.5	2,259,122		0.0000	1.0000	38.91
69.5	277,120		0.0000	1.0000	38.91
70.5	279,298	228	0.0008	0.9992	38.91
71.5	267,331		0.0000	1.0000	38.88
72.5	185,592		0.0000	1.0000	38.88
73.5	184,104		0.0000	1.0000	38.88
74.5	142,323	400	0.0028	0.9972	38.88
75.5	146,908	3,029	0.0206	0.9794	38.77
76.5	148,697	600	0.0040	0.9960	37.97
77.5	147,788		0.0000	1.0000	37.82
78.5	130,034	613	0.0047	0.9953	37.82

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1892-2023 EXPERIENCE BAND 1939-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	129,286		0.0000	1.0000	37.64
80.5	128,077		0.0000	1.0000	37.64
81.5	127,974		0.0000	1.0000	37.64
82.5	134,619		0.0000	1.0000	37.64
83.5	134,619		0.0000	1.0000	37.64
84.5	134,619	1,500	0.0111	0.9889	37.64
85.5	135,239	1,879	0.0139	0.9861	37.22
86.5	133,313		0.0000	1.0000	36.71
87.5	133,313	2,093	0.0157	0.9843	36.71
88.5	131,164	3,702	0.0282	0.9718	36.13
89.5	127,239		0.0000	1.0000	35.11
90.5	117,420		0.0000	1.0000	35.11
91.5	118,353	4,785	0.0404	0.9596	35.11
92.5	115,941		0.0000	1.0000	33.69
93.5	104,932	933	0.0089	0.9911	33.69
94.5	97,288	2,400	0.0247	0.9753	33.39
95.5	87,924		0.0000	1.0000	32.57
96.5	82,482		0.0000	1.0000	32.57
97.5	82,482		0.0000	1.0000	32.57
98.5	71,051		0.0000	1.0000	32.57
99.5	69,076		0.0000	1.0000	32.57
100.5	69,076		0.0000	1.0000	32.57
101.5	68,876		0.0000	1.0000	32.57
102.5	68,876		0.0000	1.0000	32.57
103.5	68,876		0.0000	1.0000	32.57
104.5	67,748		0.0000	1.0000	32.57
105.5	60,381		0.0000	1.0000	32.57
106.5	11,879		0.0000	1.0000	32.57
107.5	11,879		0.0000	1.0000	32.57
108.5	11,879		0.0000	1.0000	32.57
109.5	11,879		0.0000	1.0000	32.57
110.5	11,879		0.0000	1.0000	32.57
111.5	11,879		0.0000	1.0000	32.57
112.5	2,120		0.0000	1.0000	32.57
113.5	2,120		0.0000	1.0000	32.57
114.5	2,120		0.0000	1.0000	32.57
115.5	2,120		0.0000	1.0000	32.57
116.5	2,120		0.0000	1.0000	32.57
117.5	2,120		0.0000	1.0000	32.57
118.5	2,120		0.0000	1.0000	32.57

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1892-2023 EXPERIENCE BAND 1939-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	2,120		0.0000	1.0000	32.57
120.5	2,120		0.0000	1.0000	32.57
121.5	2,120		0.0000	1.0000	32.57
122.5	2,120		0.0000	1.0000	32.57
123.5	2,120		0.0000	1.0000	32.57
124.5					32.57

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1899-2023 EXPERIENCE BAND 1993-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	58,417,176	172,524	0.0030	0.9970	100.00
0.5	54,959,427	32,255	0.0006	0.9994	99.70
1.5	54,285,209	241,578	0.0045	0.9955	99.65
2.5	56,614,557	689,356	0.0122	0.9878	99.20
3.5	54,483,949	2,106,064	0.0387	0.9613	97.99
4.5	57,383,391	469,559	0.0082	0.9918	94.21
5.5	77,052,188	188,535	0.0024	0.9976	93.44
6.5	73,611,436	84,868	0.0012	0.9988	93.21
7.5	70,856,701	82,576	0.0012	0.9988	93.10
8.5	70,920,509	836,532	0.0118	0.9882	92.99
9.5	70,841,776	404,575	0.0057	0.9943	91.89
10.5	64,245,229	5,588,777	0.0870	0.9130	91.37
11.5	60,090,717	14,852,567	0.2472	0.7528	83.42
12.5	42,951,153	529,621	0.0123	0.9877	62.80
13.5	42,641,787	499,364	0.0117	0.9883	62.03
14.5	40,999,267	1,037,252	0.0253	0.9747	61.30
15.5	39,619,710	1,590,828	0.0402	0.9598	59.75
16.5	37,940,527	727,881	0.0192	0.9808	57.35
17.5	35,095,177	1,268,594	0.0361	0.9639	56.25
18.5	34,065,172	81,989	0.0024	0.9976	54.22
19.5	29,928,276	194,677	0.0065	0.9935	54.09
20.5	30,134,172	357,255	0.0119	0.9881	53.74
21.5	30,610,092	245,185	0.0080	0.9920	53.10
22.5	29,912,440	230,216	0.0077	0.9923	52.67
23.5	28,882,357	407,641	0.0141	0.9859	52.27
24.5	28,318,792	248,628	0.0088	0.9912	51.53
25.5	27,618,958	163,420	0.0059	0.9941	51.08
26.5	28,180,187	316,094	0.0112	0.9888	50.78
27.5	25,929,655	296,246	0.0114	0.9886	50.21
28.5	27,671,799	153,533	0.0055	0.9945	49.63
29.5	27,561,667	322,853	0.0117	0.9883	49.36
30.5	30,379,462	113,593	0.0037	0.9963	48.78
31.5	30,066,735	92,553	0.0031	0.9969	48.60
32.5	29,377,140	158,129	0.0054	0.9946	48.45
33.5	27,469,958	307,989	0.0112	0.9888	48.19
34.5	26,663,957	196,516	0.0074	0.9926	47.65
35.5	26,167,545	98,577	0.0038	0.9962	47.29
36.5	19,456,993	4,832,105	0.2483	0.7517	47.12
37.5	12,489,434	76,269	0.0061	0.9939	35.42
38.5	13,024,483	144,460	0.0111	0.9889	35.20

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2023 EXPERIENCE BAND 1993-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	12,402,878	142,823	0.0115	0.9885	34.81
40.5	10,865,361	5,430	0.0005	0.9995	34.41
41.5	10,368,716	24,772	0.0024	0.9976	34.39
42.5	9,326,757	25,277	0.0027	0.9973	34.31
43.5	9,298,551	1,687	0.0002	0.9998	34.22
44.5	8,558,403	50,220	0.0059	0.9941	34.21
45.5	8,436,166	8,058	0.0010	0.9990	34.01
46.5	8,394,517	17,572	0.0021	0.9979	33.98
47.5	8,072,110	5,274	0.0007	0.9993	33.90
48.5	8,041,742	27,210	0.0034	0.9966	33.88
49.5	7,507,761	142,294	0.0190	0.9810	33.77
50.5	6,971,841	2,991	0.0004	0.9996	33.13
51.5	6,482,856	2,830	0.0004	0.9996	33.11
52.5	5,593,343	61	0.0000	1.0000	33.10
53.5	5,581,813	8,620	0.0015	0.9985	33.10
54.5	5,461,716	849	0.0002	0.9998	33.05
55.5	5,416,398	3,366	0.0006	0.9994	33.04
56.5	5,394,374	2,369	0.0004	0.9996	33.02
57.5	4,993,746	1,605	0.0003	0.9997	33.01
58.5	4,960,737	112	0.0000	1.0000	33.00
59.5	2,680,693	200	0.0001	0.9999	33.00
60.5	2,347,508	547	0.0002	0.9998	32.99
61.5	2,347,208	986	0.0004	0.9996	32.99
62.5	2,328,213		0.0000	1.0000	32.97
63.5	2,226,243	607	0.0003	0.9997	32.97
64.5	2,215,053	744	0.0003	0.9997	32.96
65.5	2,207,535	10,977	0.0050	0.9950	32.95
66.5	2,195,295	5,773	0.0026	0.9974	32.79
67.5	2,180,707	1,487	0.0007	0.9993	32.70
68.5	2,175,124		0.0000	1.0000	32.68
69.5	181,562		0.0000	1.0000	32.68
70.5	182,821	228	0.0012	0.9988	32.68
71.5	170,855		0.0000	1.0000	32.64
72.5	85,197		0.0000	1.0000	32.64
73.5	75,079		0.0000	1.0000	32.64
74.5	41,892	400	0.0095	0.9905	32.64
75.5	90,283	216	0.0024	0.9976	32.33
76.5	89,897	600	0.0067	0.9933	32.25
77.5	108,024		0.0000	1.0000	32.03
78.5	90,270		0.0000	1.0000	32.03

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2023 EXPERIENCE BAND 1993-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	90,134		0.0000	1.0000	32.03
80.5	92,844		0.0000	1.0000	32.03
81.5	102,499		0.0000	1.0000	32.03
82.5	102,266		0.0000	1.0000	32.03
83.5	107,271		0.0000	1.0000	32.03
84.5	113,688		0.0000	1.0000	32.03
85.5	113,688		0.0000	1.0000	32.03
86.5	113,641		0.0000	1.0000	32.03
87.5	113,641		0.0000	1.0000	32.03
88.5	113,585	3,702	0.0326	0.9674	32.03
89.5	109,660		0.0000	1.0000	30.99
90.5	104,626		0.0000	1.0000	30.99
91.5	104,626	4,785	0.0457	0.9543	30.99
92.5	99,814		0.0000	1.0000	29.57
93.5	101,598		0.0000	1.0000	29.57
94.5	94,888		0.0000	1.0000	29.57
95.5	87,924		0.0000	1.0000	29.57
96.5	82,482		0.0000	1.0000	29.57
97.5	82,482		0.0000	1.0000	29.57
98.5	71,051		0.0000	1.0000	29.57
99.5	69,076		0.0000	1.0000	29.57
100.5	69,076		0.0000	1.0000	29.57
101.5	68,876		0.0000	1.0000	29.57
102.5	68,876		0.0000	1.0000	29.57
103.5	68,876		0.0000	1.0000	29.57
104.5	67,748		0.0000	1.0000	29.57
105.5	60,381		0.0000	1.0000	29.57
106.5	11,879		0.0000	1.0000	29.57
107.5	11,879		0.0000	1.0000	29.57
108.5	11,879		0.0000	1.0000	29.57
109.5	11,879		0.0000	1.0000	29.57
110.5	11,879		0.0000	1.0000	29.57
111.5	11,879		0.0000	1.0000	29.57
112.5	2,120		0.0000	1.0000	29.57
113.5	2,120		0.0000	1.0000	29.57
114.5	2,120		0.0000	1.0000	29.57
115.5	2,120		0.0000	1.0000	29.57
116.5	2,120		0.0000	1.0000	29.57
117.5	2,120		0.0000	1.0000	29.57
118.5	2,120		0.0000	1.0000	29.57

PENNSYLVANIA ELECTRIC COMPANY

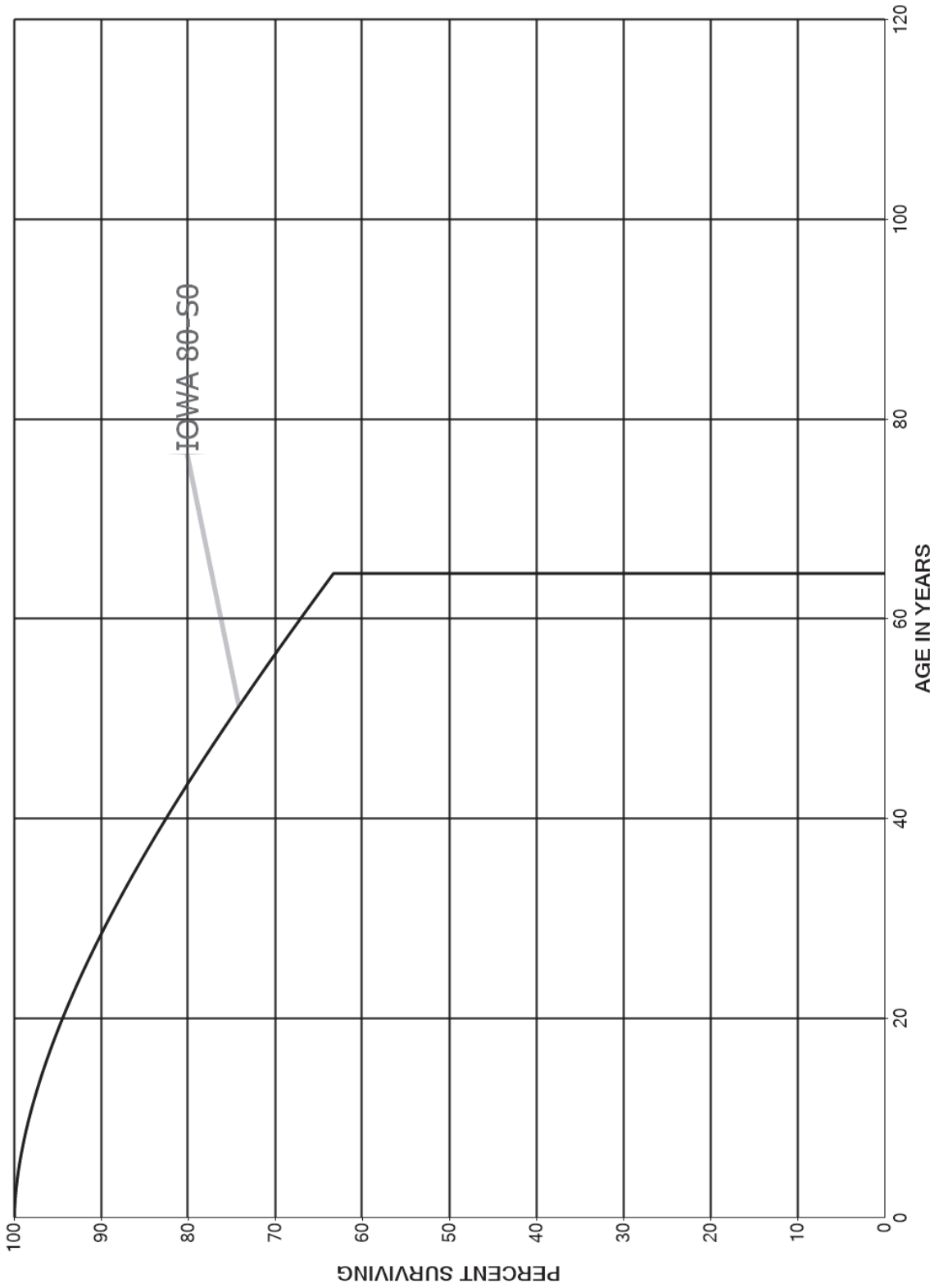
ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

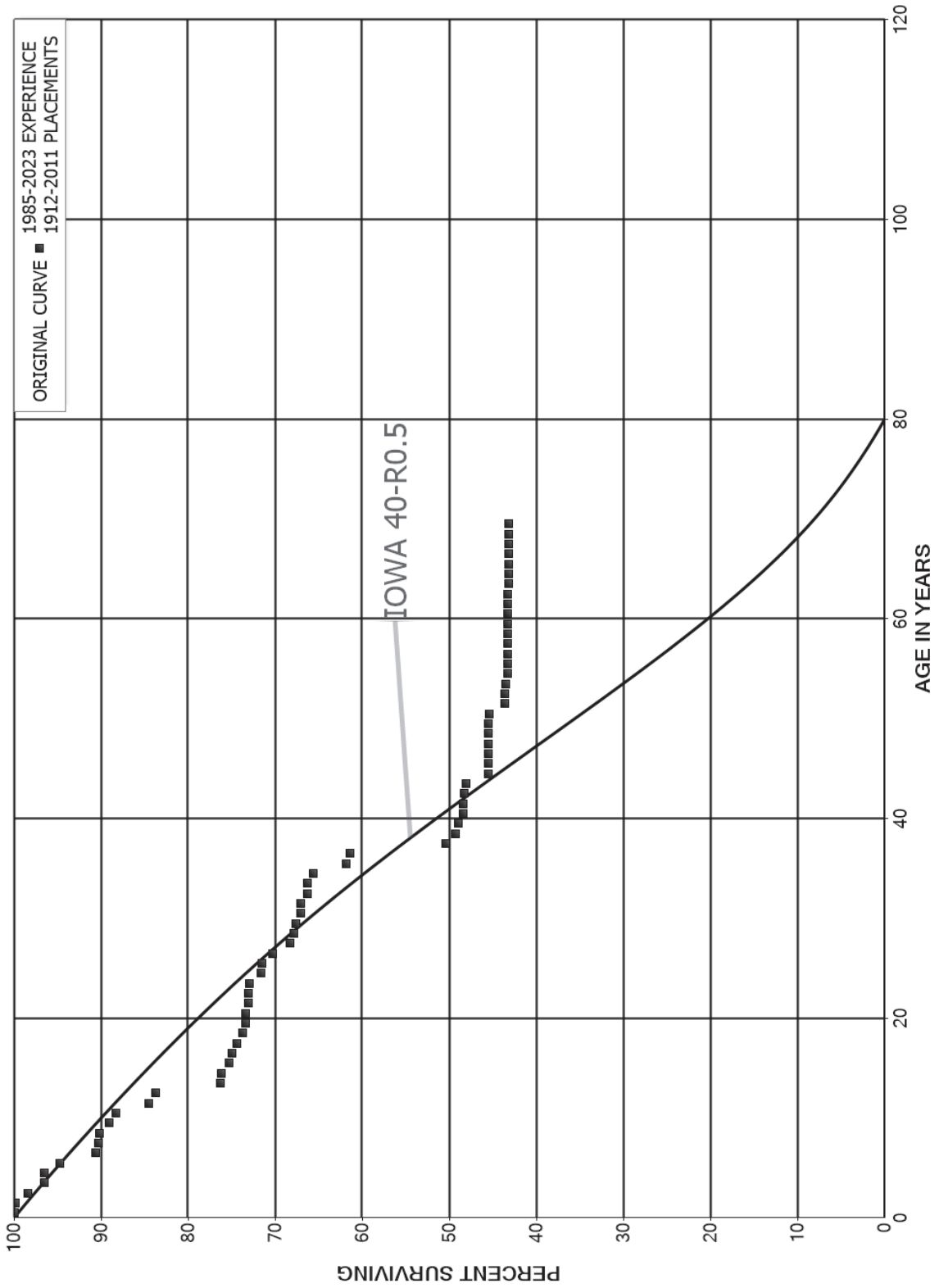
PLACEMENT BAND 1899-2023 EXPERIENCE BAND 1993-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	2,120		0.0000	1.0000	29.57
120.5	2,120		0.0000	1.0000	29.57
121.5	2,120		0.0000	1.0000	29.57
122.5	2,120		0.0000	1.0000	29.57
123.5	2,120		0.0000	1.0000	29.57
124.5					29.57

PENNSYLVANIA ELECTRIC COMPANY
ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS - MAJOR
SMOOTH SURVIVOR CURVE



PENNSYLVANIA ELECTRIC COMPANY
ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING

ORIGINAL LIFE TABLE

PLACEMENT BAND 1912-2011 EXPERIENCE BAND 1985-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,476,155		0.0000	1.0000	100.00
0.5	4,375,546	8,084	0.0018	0.9982	100.00
1.5	4,787,270	67,984	0.0142	0.9858	99.82
2.5	4,843,350	93,238	0.0193	0.9807	98.40
3.5	4,842,778		0.0000	1.0000	96.50
4.5	4,881,403	87,688	0.0180	0.9820	96.50
5.5	4,504,222	198,253	0.0440	0.9560	94.77
6.5	5,093,766	18,544	0.0036	0.9964	90.60
7.5	6,041,611	4,811	0.0008	0.9992	90.27
8.5	6,813,149	84,817	0.0124	0.9876	90.20
9.5	6,864,424	63,808	0.0093	0.9907	89.07
10.5	6,988,306	298,480	0.0427	0.9573	88.25
11.5	6,855,012	59,140	0.0086	0.9914	84.48
12.5	6,872,685	609,406	0.0887	0.9113	83.75
13.5	6,509,587	10,539	0.0016	0.9984	76.32
14.5	6,508,607	73,901	0.0114	0.9886	76.20
15.5	6,509,224	31,529	0.0048	0.9952	75.33
16.5	6,266,027	50,530	0.0081	0.9919	74.97
17.5	6,221,291	49,537	0.0080	0.9920	74.36
18.5	6,087,385	29,019	0.0048	0.9952	73.77
19.5	5,841,600		0.0000	1.0000	73.42
20.5	5,770,982	26,056	0.0045	0.9955	73.42
21.5	5,754,706	1,130	0.0002	0.9998	73.09
22.5	5,269,137	7,599	0.0014	0.9986	73.07
23.5	4,994,340	89,541	0.0179	0.9821	72.97
24.5	4,797,849	7,307	0.0015	0.9985	71.66
25.5	4,845,404	86,477	0.0178	0.9822	71.55
26.5	4,096,527	114,232	0.0279	0.9721	70.27
27.5	3,973,378	27,172	0.0068	0.9932	68.31
28.5	4,077,316	16,556	0.0041	0.9959	67.85
29.5	3,830,228	27,979	0.0073	0.9927	67.57
30.5	4,420,590	1,368	0.0003	0.9997	67.08
31.5	4,515,462	48,381	0.0107	0.9893	67.06
32.5	5,060,717	2,848	0.0006	0.9994	66.34
33.5	5,026,656	52,330	0.0104	0.9896	66.30
34.5	4,900,744	279,930	0.0571	0.9429	65.61
35.5	4,530,047	32,882	0.0073	0.9927	61.86
36.5	3,267,125	587,648	0.1799	0.8201	61.42
37.5	2,403,473	52,797	0.0220	0.9780	50.37
38.5	2,224,267	14,157	0.0064	0.9936	49.26

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1912-2011 EXPERIENCE BAND 1985-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,927,831	22,830	0.0118	0.9882	48.95
40.5	2,002,559		0.0000	1.0000	48.37
41.5	1,913,795	1,222	0.0006	0.9994	48.37
42.5	1,654,976	9,776	0.0059	0.9941	48.34
43.5	1,648,415	88,727	0.0538	0.9462	48.05
44.5	1,506,026		0.0000	1.0000	45.47
45.5	1,449,143	432	0.0003	0.9997	45.47
46.5	1,421,817		0.0000	1.0000	45.45
47.5	1,384,564		0.0000	1.0000	45.45
48.5	1,366,250		0.0000	1.0000	45.45
49.5	1,197,307	465	0.0004	0.9996	45.45
50.5	1,116,570	45,625	0.0409	0.9591	45.43
51.5	998,565		0.0000	1.0000	43.58
52.5	911,731	544	0.0006	0.9994	43.58
53.5	888,850	4,341	0.0049	0.9951	43.55
54.5	788,408		0.0000	1.0000	43.34
55.5	775,239	498	0.0006	0.9994	43.34
56.5	773,724		0.0000	1.0000	43.31
57.5	710,376	945	0.0013	0.9987	43.31
58.5	700,884		0.0000	1.0000	43.25
59.5	252,688		0.0000	1.0000	43.25
60.5	186,140		0.0000	1.0000	43.25
61.5	185,709		0.0000	1.0000	43.25
62.5	165,061	219	0.0013	0.9987	43.25
63.5	159,907		0.0000	1.0000	43.20
64.5	160,034		0.0000	1.0000	43.20
65.5	159,378		0.0000	1.0000	43.20
66.5	151,850		0.0000	1.0000	43.20
67.5	148,911		0.0000	1.0000	43.20
68.5	137,886		0.0000	1.0000	43.20
69.5	31,453		0.0000	1.0000	43.20
70.5	27,448		0.0000	1.0000	43.20
71.5	27,182		0.0000	1.0000	43.20
72.5	19,048	302	0.0159	0.9841	43.20
73.5	18,467		0.0000	1.0000	42.51
74.5	16,574		0.0000	1.0000	42.51
75.5	10,209		0.0000	1.0000	42.51
76.5	12,421		0.0000	1.0000	42.51
77.5	12,126		0.0000	1.0000	42.51
78.5	14,168		0.0000	1.0000	42.51

PENNSYLVANIA ELECTRIC COMPANY

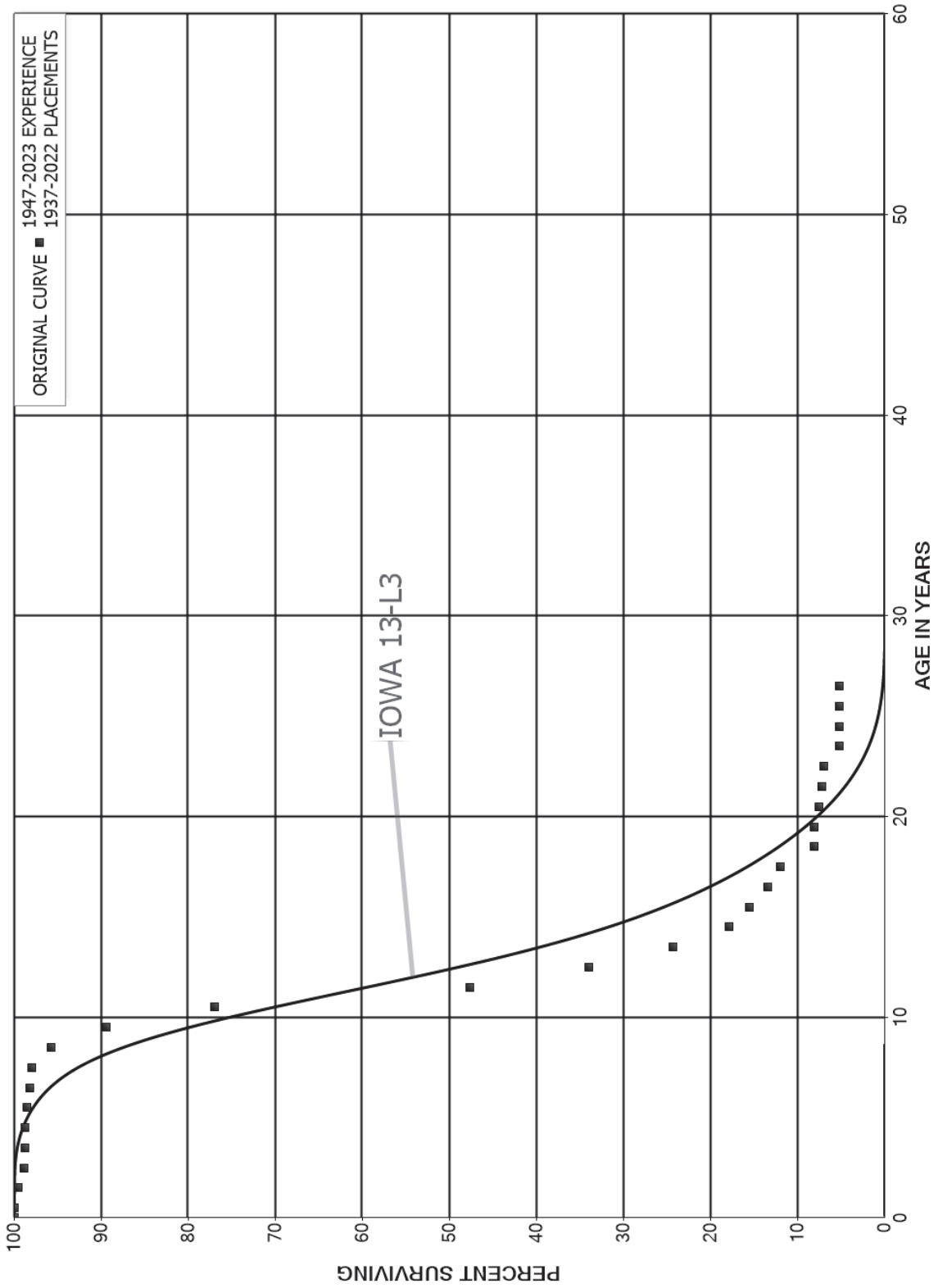
ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1912-2011 EXPERIENCE BAND 1985-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	14,136		0.0000	1.0000	42.51
80.5	14,136		0.0000	1.0000	42.51
81.5	12,309		0.0000	1.0000	42.51
82.5	11,835		0.0000	1.0000	42.51
83.5	11,835		0.0000	1.0000	42.51
84.5	11,835		0.0000	1.0000	42.51
85.5	11,835		0.0000	1.0000	42.51
86.5	11,835		0.0000	1.0000	42.51
87.5	11,835		0.0000	1.0000	42.51
88.5	11,835	216	0.0183	0.9817	42.51
89.5	11,618		0.0000	1.0000	41.74
90.5	11,618		0.0000	1.0000	41.74
91.5	9,724		0.0000	1.0000	41.74
92.5	9,724		0.0000	1.0000	41.74
93.5	9,724		0.0000	1.0000	41.74
94.5	6,593		0.0000	1.0000	41.74
95.5	4,786		0.0000	1.0000	41.74
96.5	4,364		0.0000	1.0000	41.74
97.5					41.74

PENNSYLVANIA ELECTRIC COMPANY
ACCOUNT 392.30 TRANSPORTATION EQUPMENT - HEAVY TRUCKS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA ELECTRIC COMPANY

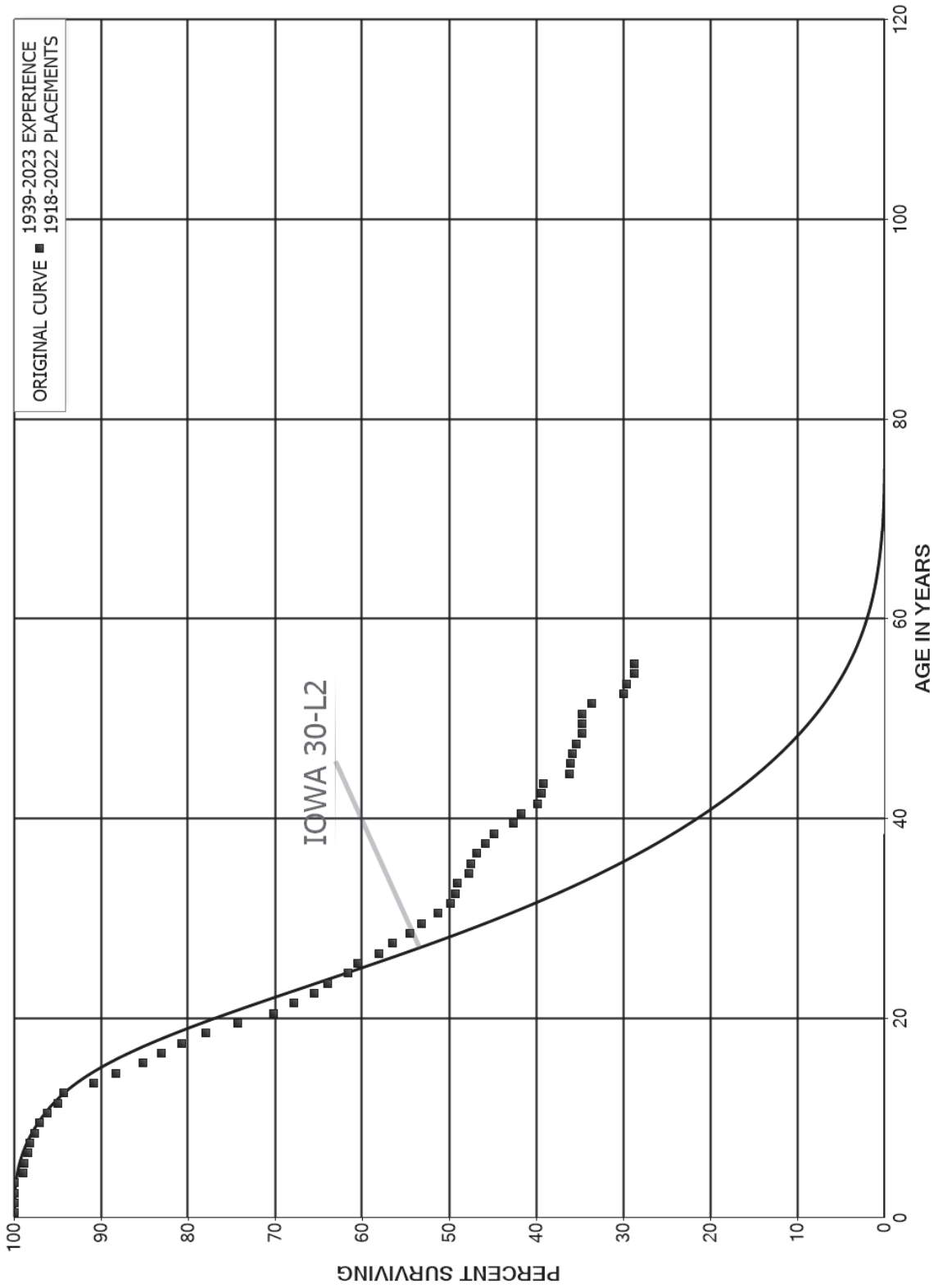
ACCOUNT 392.30 TRANSPORTATION EQUPMENT - HEAVY TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1937-2022 EXPERIENCE BAND 1947-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,405,791		0.0000	1.0000	100.00
0.5	5,226,941	26,581	0.0051	0.9949	100.00
1.5	5,219,565	37,001	0.0071	0.9929	99.49
2.5	5,188,089	4,064	0.0008	0.9992	98.79
3.5	5,260,079	360	0.0001	0.9999	98.71
4.5	5,259,719	10,335	0.0020	0.9980	98.70
5.5	5,453,561	16,562	0.0030	0.9970	98.51
6.5	5,436,752	16,912	0.0031	0.9969	98.21
7.5	5,310,747	117,395	0.0221	0.9779	97.90
8.5	4,953,250	327,602	0.0661	0.9339	95.74
9.5	4,421,831	616,383	0.1394	0.8606	89.41
10.5	3,482,606	1,327,156	0.3811	0.6189	76.94
11.5	2,185,662	625,730	0.2863	0.7137	47.62
12.5	1,572,500	450,511	0.2865	0.7135	33.99
13.5	1,112,672	293,930	0.2642	0.7358	24.25
14.5	1,141,874	146,658	0.1284	0.8716	17.84
15.5	788,469	107,055	0.1358	0.8642	15.55
16.5	675,980	75,990	0.1124	0.8876	13.44
17.5	599,989	194,676	0.3245	0.6755	11.93
18.5	400,925	520	0.0013	0.9987	8.06
19.5	400,405	29,552	0.0738	0.9262	8.05
20.5	370,853	15,110	0.0407	0.9593	7.45
21.5	355,744	7,849	0.0221	0.9779	7.15
22.5	343,736	86,861	0.2527	0.7473	6.99
23.5	251,326		0.0000	1.0000	5.23
24.5	251,326		0.0000	1.0000	5.23
25.5	251,326		0.0000	1.0000	5.23
26.5	47,078		0.0000	1.0000	5.23
27.5	47,078		0.0000	1.0000	5.23
28.5	47,078		0.0000	1.0000	5.23
29.5	47,078		0.0000	1.0000	5.23
30.5	47,078		0.0000	1.0000	5.23
31.5	2,427	2,117	0.8723	0.1277	5.23
32.5	310	310	1.0000		0.67
33.5					

PENNSYLVANIA ELECTRIC COMPANY
ACCOUNT 392.40 TRANSPORTATION EQUIPMENT - POLE TRAILERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 392.40 TRANSPORTATION EQUIPMENT - POLE TRAILERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1918-2022 EXPERIENCE BAND 1939-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,258,841		0.0000	1.0000	100.00
0.5	6,098,188	100	0.0000	1.0000	100.00
1.5	6,224,180	111	0.0000	1.0000	100.00
2.5	6,248,634	125	0.0000	1.0000	100.00
3.5	6,251,248	67,557	0.0108	0.9892	99.99
4.5	5,758,893	6,611	0.0011	0.9989	98.91
5.5	5,323,678	24,171	0.0045	0.9955	98.80
6.5	5,296,727	8,342	0.0016	0.9984	98.35
7.5	5,264,585	33,928	0.0064	0.9936	98.20
8.5	5,052,801	25,326	0.0050	0.9950	97.56
9.5	5,073,917	47,349	0.0093	0.9907	97.08
10.5	5,020,831	66,352	0.0132	0.9868	96.17
11.5	4,939,197	32,144	0.0065	0.9935	94.90
12.5	4,865,783	179,681	0.0369	0.9631	94.28
13.5	4,622,724	127,112	0.0275	0.9725	90.80
14.5	4,113,933	145,540	0.0354	0.9646	88.30
15.5	3,943,186	95,881	0.0243	0.9757	85.18
16.5	3,812,601	107,841	0.0283	0.9717	83.11
17.5	3,685,459	130,761	0.0355	0.9645	80.76
18.5	3,529,042	165,389	0.0469	0.9531	77.89
19.5	3,361,727	183,984	0.0547	0.9453	74.24
20.5	3,207,177	105,037	0.0328	0.9672	70.18
21.5	3,072,030	109,290	0.0356	0.9644	67.88
22.5	2,922,782	69,858	0.0239	0.9761	65.46
23.5	2,888,267	103,895	0.0360	0.9640	63.90
24.5	2,769,992	49,812	0.0180	0.9820	61.60
25.5	2,739,981	110,271	0.0402	0.9598	60.49
26.5	2,557,738	68,786	0.0269	0.9731	58.06
27.5	2,382,304	83,364	0.0350	0.9650	56.50
28.5	2,300,438	57,710	0.0251	0.9749	54.52
29.5	1,435,675	50,630	0.0353	0.9647	53.15
30.5	1,264,561	35,164	0.0278	0.9722	51.28
31.5	1,230,533	14,698	0.0119	0.9881	49.85
32.5	1,067,229	3,485	0.0033	0.9967	49.26
33.5	905,319	26,137	0.0289	0.9711	49.10
34.5	734,649	2,039	0.0028	0.9972	47.68
35.5	674,304	9,740	0.0144	0.9856	47.55
36.5	584,186	13,063	0.0224	0.9776	46.86
37.5	408,726	8,795	0.0215	0.9785	45.81
38.5	371,913	18,438	0.0496	0.9504	44.83

PENNSYLVANIA ELECTRIC COMPANY

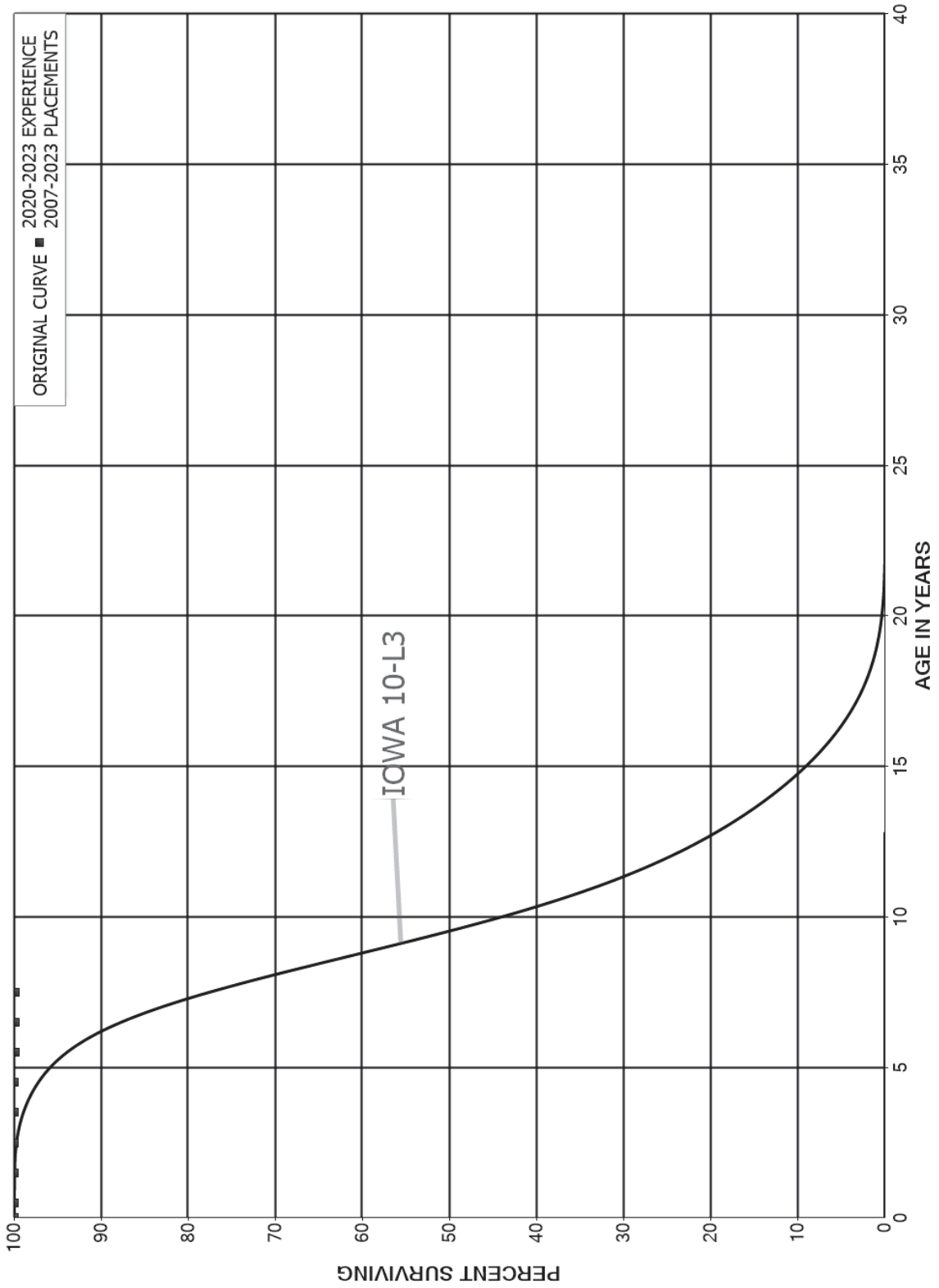
ACCOUNT 392.40 TRANSPORTATION EQUIPMENT - POLE TRAILERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1918-2022 EXPERIENCE BAND 1939-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	322,796	6,652	0.0206	0.9794	42.60
40.5	298,009	13,301	0.0446	0.9554	41.73
41.5	284,708	3,542	0.0124	0.9876	39.86
42.5	263,586	1,221	0.0046	0.9954	39.37
43.5	235,895	18,384	0.0779	0.9221	39.19
44.5	170,025	473	0.0028	0.9972	36.13
45.5	130,899	813	0.0062	0.9938	36.03
46.5	139,637	1,588	0.0114	0.9886	35.81
47.5	137,120	2,680	0.0195	0.9805	35.40
48.5	134,440		0.0000	1.0000	34.71
49.5	133,825		0.0000	1.0000	34.71
50.5	128,626	4,010	0.0312	0.9688	34.71
51.5	93,017	10,050	0.1080	0.8920	33.63
52.5	82,967	1,094	0.0132	0.9868	29.99
53.5	81,872	2,516	0.0307	0.9693	29.60
54.5	79,356		0.0000	1.0000	28.69
55.5	60,160		0.0000	1.0000	28.69
56.5	60,160		0.0000	1.0000	28.69
57.5	56,636		0.0000	1.0000	28.69
58.5	50,377		0.0000	1.0000	28.69
59.5	26,742		0.0000	1.0000	28.69
60.5	26,742	125	0.0047	0.9953	28.69
61.5	22,344		0.0000	1.0000	28.55
62.5	12,609		0.0000	1.0000	28.55
63.5	511		0.0000	1.0000	28.55
64.5	511		0.0000	1.0000	28.55
65.5	511		0.0000	1.0000	28.55
66.5	511	300	0.5869	0.4131	28.55
67.5	211		0.0000	1.0000	11.80
68.5	211		0.0000	1.0000	11.80
69.5	211		0.0000	1.0000	11.80
70.5	211		0.0000	1.0000	11.80
71.5	211		0.0000	1.0000	11.80
72.5	211		0.0000	1.0000	11.80
73.5	211		0.0000	1.0000	11.80
74.5	211		0.0000	1.0000	11.80
75.5	211		0.0000	1.0000	11.80
76.5	211		0.0000	1.0000	11.80
77.5					11.80

PENNSYLVANIA ELECTRIC COMPANY
ACCOUNT 392.50 TRANSPORTATION EQUIPMENT - OTHER
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA ELECTRIC COMPANY

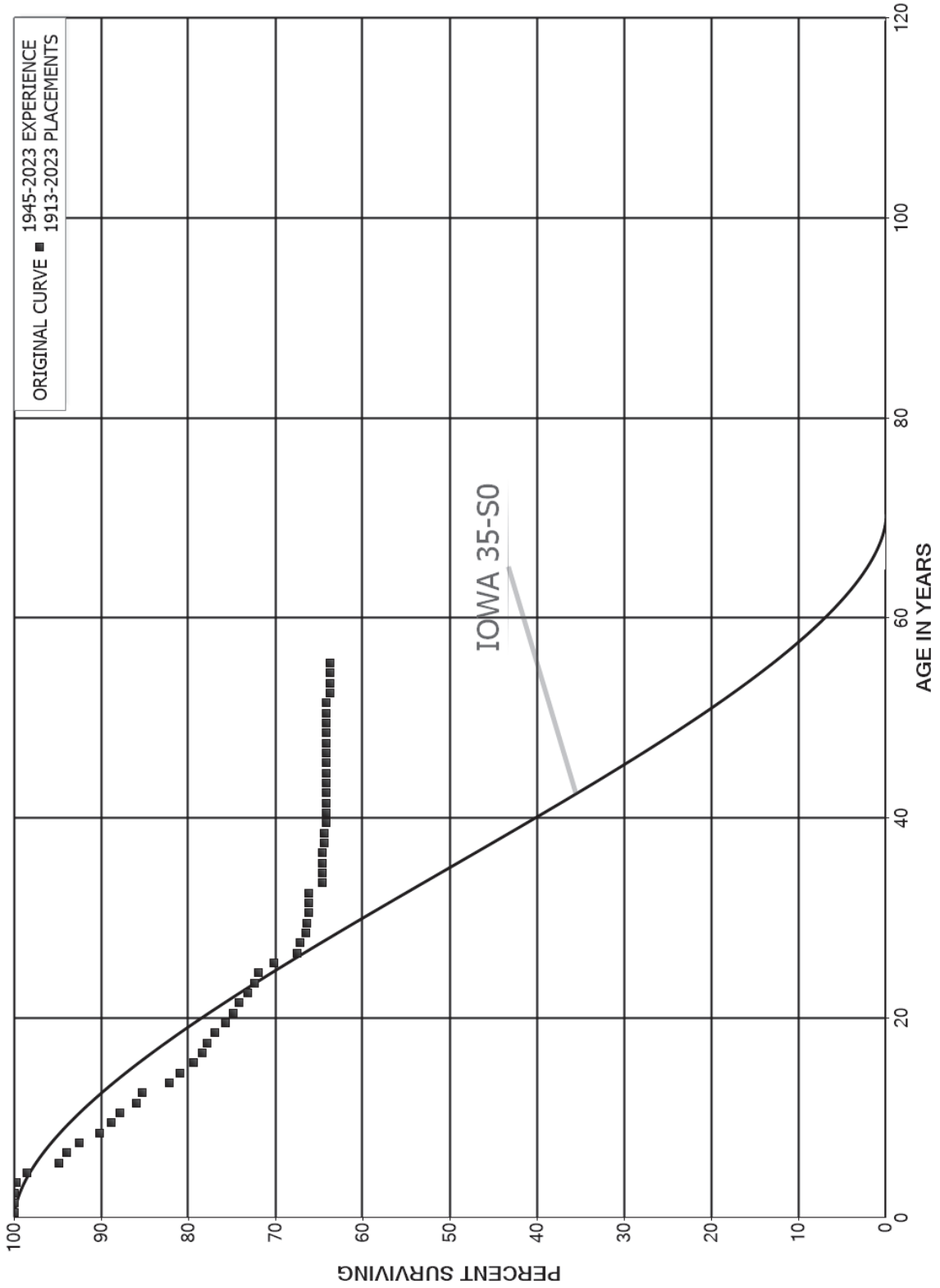
ACCOUNT 392.50 TRANSPORTATION EQUIPMENT - OTHER

ORIGINAL LIFE TABLE

PLACEMENT BAND 2007-2023 EXPERIENCE BAND 2020-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,608,408		0.0000	1.0000	100.00
0.5	4,066,228		0.0000	1.0000	100.00
1.5	3,797,954		0.0000	1.0000	100.00
2.5	2,687,914		0.0000	1.0000	100.00
3.5	2,122,515	3	0.0000	1.0000	100.00
4.5	52,711	111	0.0021	0.9979	100.00
5.5	52,600		0.0000	1.0000	99.79
6.5	151		0.0000	1.0000	99.79
7.5					99.79
8.5					
9.5					
10.5					
11.5					
12.5	4,763		0.0000		
13.5	4,763		0.0000		
14.5	4,763	4,763	1.0000		
15.5					

PENNSYLVANIA ELECTRIC COMPANY
ACCOUNT 396.00 POWER OPERATED EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1913-2023 EXPERIENCE BAND 1945-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	6,093,852		0.0000	1.0000	100.00
0.5	7,148,152		0.0000	1.0000	100.00
1.5	7,224,397	3,986	0.0006	0.9994	100.00
2.5	7,282,974	12,047	0.0017	0.9983	99.94
3.5	7,281,324	89,952	0.0124	0.9876	99.78
4.5	7,545,541	285,864	0.0379	0.9621	98.55
5.5	7,500,678	70,280	0.0094	0.9906	94.81
6.5	7,785,182	115,762	0.0149	0.9851	93.93
7.5	7,352,957	188,838	0.0257	0.9743	92.53
8.5	6,982,825	100,674	0.0144	0.9856	90.15
9.5	6,876,309	78,168	0.0114	0.9886	88.85
10.5	6,791,407	143,866	0.0212	0.9788	87.84
11.5	6,667,465	51,557	0.0077	0.9923	85.98
12.5	6,601,037	243,791	0.0369	0.9631	85.32
13.5	6,354,952	95,111	0.0150	0.9850	82.17
14.5	6,261,694	120,923	0.0193	0.9807	80.94
15.5	6,144,855	78,157	0.0127	0.9873	79.37
16.5	6,071,739	39,265	0.0065	0.9935	78.36
17.5	6,054,517	72,499	0.0120	0.9880	77.86
18.5	5,981,257	90,239	0.0151	0.9849	76.92
19.5	5,677,563	69,168	0.0122	0.9878	75.76
20.5	5,611,312	52,663	0.0094	0.9906	74.84
21.5	5,528,141	68,663	0.0124	0.9876	74.14
22.5	5,449,007	58,205	0.0107	0.9893	73.22
23.5	5,070,651	37,235	0.0073	0.9927	72.44
24.5	5,033,156	119,440	0.0237	0.9763	71.90
25.5	4,220,482	162,839	0.0386	0.9614	70.20
26.5	3,846,335	14,881	0.0039	0.9961	67.49
27.5	3,798,668	41,435	0.0109	0.9891	67.23
28.5	3,732,675	6,772	0.0018	0.9982	66.49
29.5	3,038,197	7,103	0.0023	0.9977	66.37
30.5	2,897,077	288	0.0001	0.9999	66.22
31.5	2,733,722		0.0000	1.0000	66.21
32.5	2,578,515	62,266	0.0241	0.9759	66.21
33.5	2,457,984		0.0000	1.0000	64.61
34.5	2,372,955		0.0000	1.0000	64.61
35.5	2,372,955		0.0000	1.0000	64.61
36.5	1,956,381	7,735	0.0040	0.9960	64.61
37.5	1,697,633		0.0000	1.0000	64.36
38.5	1,427,006	4,327	0.0030	0.9970	64.36

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2023 EXPERIENCE BAND 1945-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,282,525		0.0000	1.0000	64.16
40.5	1,142,855		0.0000	1.0000	64.16
41.5	1,009,016		0.0000	1.0000	64.16
42.5	946,985		0.0000	1.0000	64.16
43.5	762,796		0.0000	1.0000	64.16
44.5	431,859		0.0000	1.0000	64.16
45.5	281,399		0.0000	1.0000	64.16
46.5	257,214		0.0000	1.0000	64.16
47.5	231,574		0.0000	1.0000	64.16
48.5	227,529		0.0000	1.0000	64.16
49.5	227,529		0.0000	1.0000	64.16
50.5	206,828		0.0000	1.0000	64.16
51.5	188,841	1,319	0.0070	0.9930	64.16
52.5	118,543		0.0000	1.0000	63.71
53.5	107,044		0.0000	1.0000	63.71
54.5	105,669		0.0000	1.0000	63.71
55.5	33,918		0.0000	1.0000	63.71
56.5	24,902		0.0000	1.0000	63.71
57.5	23,295		0.0000	1.0000	63.71
58.5	21,718		0.0000	1.0000	63.71
59.5	21,718		0.0000	1.0000	63.71
60.5	21,718		0.0000	1.0000	63.71
61.5	21,718		0.0000	1.0000	63.71
62.5	21,718		0.0000	1.0000	63.71
63.5	10,978		0.0000	1.0000	63.71
64.5	10,978		0.0000	1.0000	63.71
65.5	10,978		0.0000	1.0000	63.71
66.5	10,978		0.0000	1.0000	63.71
67.5	10,978		0.0000	1.0000	63.71
68.5	10,978		0.0000	1.0000	63.71
69.5	10,978		0.0000	1.0000	63.71
70.5	10,978		0.0000	1.0000	63.71
71.5	1,874		0.0000	1.0000	63.71
72.5	1,874		0.0000	1.0000	63.71
73.5	1,874		0.0000	1.0000	63.71
74.5	1,874		0.0000	1.0000	63.71
75.5	1,874		0.0000	1.0000	63.71
76.5	1,874		0.0000	1.0000	63.71
77.5	1,874		0.0000	1.0000	63.71
78.5	1,874		0.0000	1.0000	63.71

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2023 EXPERIENCE BAND 1945-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	984		0.0000	1.0000	63.71
80.5	984		0.0000	1.0000	63.71
81.5	984		0.0000	1.0000	63.71
82.5	984		0.0000	1.0000	63.71
83.5	984		0.0000	1.0000	63.71
84.5	984		0.0000	1.0000	63.71
85.5	984		0.0000	1.0000	63.71
86.5	984		0.0000	1.0000	63.71
87.5	984		0.0000	1.0000	63.71
88.5	984		0.0000	1.0000	63.71
89.5	984		0.0000	1.0000	63.71
90.5	984		0.0000	1.0000	63.71
91.5	984		0.0000	1.0000	63.71
92.5	984		0.0000	1.0000	63.71
93.5	984		0.0000	1.0000	63.71
94.5	984		0.0000	1.0000	63.71
95.5	984		0.0000	1.0000	63.71
96.5	984		0.0000	1.0000	63.71
97.5	984		0.0000	1.0000	63.71
98.5	384		0.0000	1.0000	63.71
99.5	384		0.0000	1.0000	63.71
100.5	384		0.0000	1.0000	63.71
101.5	384		0.0000	1.0000	63.71
102.5	384		0.0000	1.0000	63.71
103.5	384		0.0000	1.0000	63.71
104.5	384		0.0000	1.0000	63.71
105.5	384		0.0000	1.0000	63.71
106.5	384		0.0000	1.0000	63.71
107.5	384		0.0000	1.0000	63.71
108.5	384		0.0000	1.0000	63.71
109.5	384		0.0000	1.0000	63.71
110.5					63.71

PART VII. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

PENNSYLVANIA ELECTRIC COMPANY

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1892	7,180	7,180			0.0
1900	47,397	47,397			0.0
1902	2,367	2,367			0.0
1904	309	309			0.0
1908	11,462	11,462			0.0
1912	2,536	2,516	20	20	0.0
1913	3,352	3,323	29	49	0.0
1914	266	259	7	56	0.0
1915				56	0.0
1916	47	43	4	60	0.0
1917	8,927	8,879	48	108	0.0
1918	1,120	1,031	89	197	0.0
1919	256	233	23	220	0.0
1920	57,901	57,707	194	414	0.0
1921	2,921	2,733	188	602	0.0
1922	22,914	22,459	455	1,057	0.0
1923	48,848	47,492	1,356	2,413	0.0
1924	52,553	51,141	1,412	3,825	0.0
1925	122,188	118,605	3,583	7,408	0.0
1926	206,512	189,045	17,467	24,875	0.0
1927	119,637	107,238	12,399	37,274	0.0
1928	11,199	10,652	547	37,821	0.0
1929	104,599	94,758	9,841	47,662	0.0
1930	52,740	48,492	4,248	51,910	0.0
1931	70,788	63,698	7,090	59,000	0.0
1932	52,807	46,671	6,136	65,136	0.0
1933	4,090	3,594	496	65,632	0.0
1934	1,961	1,884	77	65,709	0.0
1935	11,134	9,882	1,252	66,961	0.0
1936	22,780	19,925	2,855	69,816	0.0
1937	36,917	32,598	4,319	74,135	0.0
1938	12,906	11,290	1,616	75,751	0.0
1939	7,779	6,667	1,112	76,863	0.0
1940	32,202	27,640	4,562	81,425	0.0
1941	95,976	83,053	12,923	94,348	0.0
1942	261,465	227,245	34,220	128,568	0.0
1943	6,163,087	4,752,748	1,410,339	1,538,907	0.1
1944	210,416	186,313	24,103	1,563,010	0.1
1945	608,212	506,783	101,429	1,664,439	0.1
1946	1,277,598	1,029,841	247,757	1,912,196	0.1
1947	1,266,775	982,347	284,428	2,196,624	0.1
1948	1,435,061	1,144,167	290,894	2,487,518	0.1
1949	2,040,222	1,638,955	401,267	2,888,785	0.1
1950	2,075,230	1,664,296	410,934	3,299,719	0.1
1951	3,066,664	2,451,207	615,457	3,915,176	0.2
1952	2,693,491	2,155,204	538,287	4,453,463	0.2

PENNSYLVANIA ELECTRIC COMPANY

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1953	4,708,271	3,702,785	1,005,486	5,458,949	0.2
1954	7,446,144	5,700,484	1,745,660	7,204,609	0.3
1955	5,229,579	3,916,173	1,313,406	8,518,015	0.3
1956	3,428,467	2,556,155	872,312	9,390,327	0.4
1957	4,914,643	3,730,477	1,184,166	10,574,493	0.4
1958	5,279,074	4,023,628	1,255,446	11,829,939	0.5
1959	6,093,356	4,539,396	1,553,960	13,383,899	0.5
1960	7,328,469	5,407,988	1,920,481	15,304,380	0.6
1961	8,895,664	6,490,355	2,405,309	17,709,689	0.7
1962	9,066,572	6,419,728	2,646,844	20,356,533	0.8
1963	10,694,779	7,511,502	3,183,277	23,539,810	0.9
1964	13,320,390	9,515,800	3,804,590	27,344,400	1.1
1965	9,677,334	6,787,221	2,890,113	30,234,513	1.2
1966	11,177,255	7,808,492	3,368,763	33,603,276	1.3
1967	9,527,440	6,785,797	2,741,643	36,344,919	1.4
1968	8,424,926	6,056,144	2,368,782	38,713,701	1.5
1969	9,444,664	6,606,166	2,838,498	41,552,199	1.6
1970	12,202,499	8,464,868	3,737,631	45,289,830	1.7
1971	12,029,525	8,157,541	3,871,984	49,161,814	1.9
1972	14,012,704	9,401,116	4,611,588	53,773,402	2.1
1973	15,649,397	10,350,803	5,298,594	59,071,996	2.3
1974	13,336,874	8,881,312	4,455,562	63,527,558	2.4
1975	10,428,795	6,935,570	3,493,225	67,020,783	2.6
1976	10,671,294	6,962,010	3,709,284	70,730,067	2.7
1977	10,630,264	6,867,299	3,762,965	74,493,032	2.9
1978	15,662,679	10,083,207	5,579,472	80,072,504	3.1
1979	17,920,888	11,399,312	6,521,576	86,594,080	3.3
1980	14,019,224	8,570,703	5,448,521	92,042,601	3.5
1981	26,738,672	15,729,941	11,008,731	103,051,332	4.0
1982	23,808,710	13,976,642	9,832,068	112,883,400	4.3
1983	20,952,576	12,202,851	8,749,725	121,633,125	4.7
1984	25,087,982	14,409,578	10,678,404	132,311,529	5.1
1985	30,131,106	16,928,651	13,202,455	145,513,984	5.6
1986	35,232,662	19,990,422	15,242,240	160,756,224	6.2
1987	44,040,220	25,029,384	19,010,836	179,767,060	6.9
1988	34,095,920	18,700,750	15,395,170	195,162,230	7.5
1989	38,001,950	20,680,706	17,321,244	212,483,474	8.2
1990	39,084,294	21,463,682	17,620,612	230,104,086	8.8
1991	53,613,876	26,271,161	27,342,715	257,446,801	9.9
1992	33,597,034	17,934,231	15,662,803	273,109,604	10.5
1993	71,153,940	34,200,878	36,953,062	310,062,666	11.9
1994	48,664,419	23,320,033	25,344,386	335,407,052	12.9
1995	63,795,413	30,608,241	33,187,172	368,594,224	14.2
1996	47,291,449	21,889,816	25,401,633	393,995,857	15.1
1997	57,418,762	26,500,043	30,918,719	424,914,576	16.3
1998	59,944,246	26,517,513	33,426,733	458,341,309	17.6

PENNSYLVANIA ELECTRIC COMPANY

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1999	41,669,412	17,336,437	24,332,975	482,674,284	18.5
2000	47,807,481	19,930,265	27,877,216	510,551,500	19.6
2001	41,557,614	16,995,135	24,562,479	535,113,979	20.6
2002	27,608,483	10,907,236	16,701,247	551,815,226	21.2
2003	36,915,781	19,914,102	17,001,679	568,816,905	21.9
2004	49,218,506	19,676,829	29,541,677	598,358,582	23.0
2005	73,394,046	24,156,062	49,237,984	647,596,566	24.9
2006	89,712,972	27,999,224	61,713,748	709,310,314	27.3
2007	57,568,899	21,583,627	35,985,272	745,295,586	28.6
2008	104,615,501	28,980,341	75,635,160	820,930,746	31.5
2009	92,004,903	24,800,339	67,204,564	888,135,310	34.1
2010	96,479,585	26,664,967	69,814,618	957,949,928	36.8
2011	167,179,690	45,142,137	122,037,553	1,079,987,481	41.5
2012	88,457,454	24,274,407	64,183,047	1,144,170,528	44.0
2013	125,867,901	28,797,849	97,070,052	1,241,240,580	47.7
2014	87,503,423	20,837,003	66,666,420	1,307,907,000	50.3
2015	94,919,789	28,434,048	66,485,741	1,374,392,741	52.8
2016	140,594,791	37,694,711	102,900,080	1,477,292,821	56.8
2017	138,850,662	37,976,044	100,874,618	1,578,167,439	60.6
2018	170,574,877	31,637,577	138,937,300	1,717,104,739	66.0
2019	145,715,130	24,255,430	121,459,700	1,838,564,439	70.7
2020	167,148,725	24,931,085	142,217,640	1,980,782,079	76.1
2021	147,263,172	15,286,107	131,977,065	2,112,759,144	81.2
2022	144,431,653	12,469,634	131,962,019	2,244,721,163	86.3
2023	180,398,916	9,370,356	171,028,560	2,415,749,723	92.8
2024	190,502,827	4,047,308	186,455,519	2,602,205,242	100.0
TOTAL	3,804,171,384	1,201,966,142	2,602,205,242		

UTILITY PLANT IN SERVICE

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 303.00 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 7-SQUARE						
1994	253,440.08	253,440	253,440			
2003	285,080.03	285,080	285,080			
2004	2,302,982.87	2,302,983	2,302,983			
2005	770,838.54	770,839	770,839			
2006	639,417.54	639,418	639,418			
2007	6,109,440.70	6,109,441	6,109,441			
2008	338,271.01	338,271	338,271			
2009	1,479,230.48	1,479,230	1,479,230			
2010	426,251.56	426,252	426,252			
2011	3,683,901.00	3,683,901	3,683,901			
2012	5,075,067.10	5,075,067	5,075,067			
2013	635,056.13	635,056	635,056			
2014	2,623,822.97	2,623,823	2,623,823			
2015	2,903,153.30	2,903,153	2,903,153			
2016	3,553,726.32	3,553,726	3,553,726			
2017	3,472,126.90	3,472,127	3,472,127			
2018	3,864,028.85	3,588,021	3,007,866	856,163	0.50	856,163
2019	4,183,927.76	3,287,354	2,755,814	1,428,114	1.50	952,076
2020	2,933,352.48	1,885,735	1,580,826	1,352,526	2.50	541,010
2021	1,300,617.48	650,309	545,159	755,458	3.50	215,845
2022	11,556,753.99	4,127,379	3,460,014	8,096,740	4.50	1,799,276
2023	9,296,396.25	1,992,125	1,670,014	7,626,382	5.50	1,386,615
2024	3,291,236.39	235,093	197,080	3,094,156	6.50	476,024
	70,978,119.73	50,317,823	47,768,580	23,209,540		6,227,009

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.7 8.77

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 303.30 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 7-SQUARE						
2003	9,079,603.90	9,079,604	9,079,604			
	9,079,603.90	9,079,604	9,079,604			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					0.0	0.00

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 303.60 MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 7-SQUARE						
2014	1,938,186.63	1,938,187	1,938,187			
2015	8,291,760.03	8,291,760	8,291,760			
2016	1,573,043.97	1,573,044	1,573,044			
2017	5,714,374.40	5,714,374	5,714,374			
2018	433,422.24	402,463	433,422			
2019	2,342,473.47	1,840,505	2,342,473			
2020	2,965,557.10	1,906,438	2,965,557			
2021	1,093,214.51	546,607	1,093,215			
2022	78,749.00	28,124	78,749			
2023	6,479.56	1,389	6,480			
2024	820,548.57	58,612	726,160	94,389	6.50	14,521
	25,257,809.48	22,301,503	25,163,421	94,388		14,521

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.5 0.06

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 303.70 MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
2022	12,279.52	6,140	5,667	6,613	2.50	2,645
2024	416,957.09	41,696	38,485	378,472	4.50	84,105
	429,236.61	47,836	44,152	385,085		86,750
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					4.4	20.21

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 360.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R3						
1904	69.28	68	69			
1908	904.08	885	904			
1921	26.62	25	27			
1930	98.98	92	99			
1931	608.47	563	608			
1932	325.59	298	326			
1940	105.63	94	106			
1942	28.24	25	28			
1943	1,423,322.28	1,241,137	1,423,322			
1944	28,517.33	24,793	28,453	64	12.09	5
1945	80,533.28	69,790	80,092	441	12.24	36
1946	124,850.81	107,809	123,723	1,128	12.41	91
1947	151,003.07	128,730	147,732	3,271	13.41	244
1948	129,668.51	110,114	126,368	3,301	13.59	243
1949	122,814.60	103,852	119,182	3,633	13.79	263
1950	88,644.99	74,621	85,636	3,009	14.00	215
1951	155,766.99	129,380	148,478	7,289	14.99	486
1952	154,106.35	127,369	146,170	7,936	15.22	521
1953	199,396.55	163,944	188,144	11,253	15.46	728
1954	295,163.96	241,385	277,016	18,148	15.71	1,155
1955	235,325.32	189,719	217,723	17,602	16.71	1,053
1956	172,589.35	138,313	158,729	13,860	16.97	817
1957	170,890.22	136,114	156,206	14,684	17.25	851
1958	191,989.29	150,654	172,892	19,097	18.25	1,046
1959	220,233.48	171,650	196,987	23,246	18.54	1,254
1960	270,234.57	209,162	240,036	30,199	18.83	1,604
1961	309,027.67	235,479	270,238	38,790	19.83	1,956
1962	206,758.28	156,351	179,430	27,328	20.15	1,356
1963	307,932.18	231,042	265,146	42,786	20.47	2,090
1964	223,083.10	164,658	188,963	34,120	21.47	1,589
1965	166,918.03	122,151	140,182	26,736	21.80	1,226
1966	173,075.94	125,549	144,081	28,995	22.15	1,309
1967	188,909.13	134,692	154,574	34,335	23.15	1,483
1968	168,064.11	118,687	136,206	31,858	23.50	1,356
1969	222,760.80	155,777	178,771	43,990	23.87	1,843
1970	188,958.54	129,758	148,912	40,047	24.87	1,610
1971	168,230.78	114,296	131,167	37,064	25.24	1,468
1972	290,535.79	195,240	224,059	66,477	25.62	2,595
1973	220,725.65	145,502	166,980	53,746	26.62	2,019
1974	244,817.66	159,474	183,014	61,804	27.02	2,287
1975	171,247.48	109,359	125,501	45,746	28.02	1,633
1976	188,859.28	119,076	136,653	52,206	28.42	1,837
1977	227,075.83	141,287	162,142	64,934	28.84	2,252
1978	364,445.89	222,020	254,792	109,654	29.83	3,676

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 360.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R3						
1979	252,373.79	151,576	173,950	78,424	30.26	2,592
1980	202,123.51	118,727	136,252	65,872	31.26	2,107
1981	330,463.03	191,206	219,430	111,033	31.68	3,505
1982	233,683.70	133,083	152,727	80,957	32.13	2,520
1983	278,253.15	154,737	177,578	100,675	33.13	3,039
1984	354,912.95	194,066	222,712	132,201	33.57	3,938
1985	311,964.38	166,339	190,892	121,072	34.58	3,501
1986	348,843.52	182,654	209,616	139,228	35.03	3,975
1987	527,587.52	269,070	308,788	218,800	36.03	6,073
1988	405,974.09	202,987	232,950	173,024	36.50	4,740
1989	396,839.13	193,023	221,515	175,324	37.49	4,677
1990	172,340.89	82,051	94,163	78,178	37.96	2,059
1991	234,417.50	108,371	124,368	110,050	38.96	2,825
1992	1,216,023.06	549,399	630,496	585,527	39.44	14,846
1993	664,913.91	293,227	336,510	328,404	39.93	8,224
1994	369,871.97	157,935	181,248	188,624	40.93	4,608
1995	103,931.62	43,236	49,618	54,314	41.42	1,311
1996	555,624.27	223,250	256,204	299,420	42.43	7,057
1997	87,911.67	34,330	39,398	48,514	42.92	1,130
1998	3,733.80	1,405	1,612	2,122	43.92	48
2003	251,087.08	77,737	89,212	161,875	47.94	3,377
2009	896.66	204	234	663	52.53	13
2010	1,582.81	340	390	1,193	53.07	22
2019	48,751.39	4,076	4,678	44,073	60.29	731
	15,602,749.38	9,834,013	11,284,408	4,318,341		131,115

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.9 0.84

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
1892	7,180.16	7,180	7,180			
1902	2,367.44	2,367	2,367			
1904	239.50	240	240			
1908	10,557.66	10,454	10,558			
1912	2,250.85	2,203	2,251			
1913	2,599.70	2,551	2,600			
1914	173.66	169	174			
1917	8,336.26	8,065	8,336			
1920	55,666.75	53,518	55,667			
1921	924.41	890	924			
1922	18,095.13	17,248	18,095			
1923	34,333.30	32,757	34,333			
1924	38,762.11	37,010	38,762			
1925	86,363.93	82,495	86,364			
1926	31,678.79	29,955	31,679			
1927	6,984.14	6,606	6,984			
1928	6,238.75	5,900	6,239			
1929	11,003.20	10,402	11,003			
1930	14,229.40	13,313	14,229			
1931	11,091.60	10,371	11,092			
1932	1,534.84	1,434	1,535			
1934	1,366.02	1,273	1,366			
1935	1,637.71	1,510	1,638			
1936	1,319.85	1,215	1,320			
1937	4,805.31	4,415	4,805			
1938	1,029.30	944	1,029			
1939	156.70	143	157			
1940	1,252.77	1,143	1,253			
1941	9,791.30	8,912	9,791			
1942	34,707.58	31,497	34,708			
1943	13,819.66	12,389	13,820			
1944	6,565.37	5,867	6,565			
1945	17,743.42	15,799	17,743			
1946	27,986.13	24,824	27,986			
1947	19,514.97	17,241	19,515			
1948	52,355.53	46,062	52,356			
1949	46,529.84	40,751	46,530			
1950	31,548.51	27,498	31,549			
1951	70,070.78	60,772	69,769	302	11.25	27
1952	93,372.66	80,562	92,489	884	11.53	77
1953	188,336.80	161,593	185,516	2,821	11.83	238
1954	110,380.88	94,155	108,094	2,287	12.15	188
1955	119,778.10	101,560	116,595	3,183	12.47	255
1956	41,185.21	34,703	39,841	1,344	12.80	105

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
1957	87,031.91	72,846	83,630	3,402	13.15	259
1958	140,398.95	116,700	133,977	6,422	13.50	476
1959	83,362.20	68,799	78,984	4,378	13.87	316
1960	161,528.50	132,324	151,914	9,614	14.24	675
1961	256,233.35	208,266	239,099	17,134	14.62	1,172
1962	233,799.45	188,489	216,394	17,405	15.02	1,159
1963	225,110.98	179,976	206,620	18,491	15.42	1,199
1964	388,542.20	307,959	353,551	34,991	15.83	2,210
1965	286,627.91	223,398	256,471	30,157	16.84	1,791
1966	276,095.18	213,201	244,764	31,331	17.26	1,815
1967	256,024.06	195,807	224,795	31,229	17.68	1,766
1968	95,409.10	72,234	82,928	12,481	18.13	688
1969	47,221.05	35,378	40,616	6,605	18.58	355
1970	289,248.11	214,391	246,130	43,118	19.03	2,266
1971	30,536.95	22,384	25,698	4,839	19.49	248
1972	250,774.93	181,686	208,584	42,191	19.96	2,114
1973	398,464.88	285,221	327,446	71,019	20.45	3,473
1974	140,317.27	99,204	113,891	26,426	20.93	1,263
1975	297,054.27	207,344	238,040	59,014	21.42	2,755
1976	154,175.89	106,181	121,900	32,276	21.92	1,472
1977	100,706.48	67,927	77,983	22,723	22.92	991
1978	512,190.86	340,607	391,032	121,159	23.43	5,171
1979	404,931.06	265,311	304,589	100,342	23.94	4,191
1980	337,004.43	217,435	249,625	87,379	24.47	3,571
1981	1,115,153.29	708,234	813,084	302,069	24.99	12,088
1982	497,217.62	310,662	356,654	140,564	25.52	5,508
1983	74,662.10	45,857	52,646	22,016	26.07	844
1984	211,777.77	127,787	146,705	65,073	26.62	2,445
1985	138,800.95	82,240	94,415	44,386	27.17	1,634
1986	218,819.33	126,368	145,076	73,743	28.17	2,618
1987	119,520.44	67,672	77,690	41,830	28.73	1,456
1988	28,826.52	15,993	18,361	10,466	29.29	357
1989	112,864.96	61,308	70,384	42,481	29.86	1,423
1990	98,113.75	52,128	59,845	38,269	30.44	1,257
1991	73,202.55	38,007	43,634	29,569	31.02	953
1992	42,917.50	21,759	24,980	17,938	31.60	568
1993	232,597.35	115,043	132,074	100,523	32.19	3,123
1994	42,150.54	20,182	23,170	18,981	33.20	572
1995	49,577.47	23,108	26,529	23,048	33.79	682
1996	218,791.79	99,156	113,835	104,957	34.39	3,052
1997	154,682.72	68,060	78,136	76,547	35.00	2,187
1998	283,127.55	120,782	138,663	144,465	35.61	4,057
2000	43,963.91	17,559	20,159	23,805	36.85	646
2001	10,514.17	4,052	4,652	5,862	37.48	156

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
2002	19,039.08	7,067	8,113	10,926	38.11	287
2004	2,800.32	959	1,101	1,699	39.38	43
2005	7,628.32	2,499	2,869	4,759	40.02	119
2006	422,238.29	131,992	151,533	270,705	40.67	6,656
2008	61,594.18	17,382	19,955	41,639	41.98	992
2009	158,759.21	42,325	48,591	110,168	42.64	2,584
2010	631,833.66	158,464	181,924	449,910	43.31	10,388
2011	617,709.78	145,100	166,581	451,129	43.97	10,260
2012	481,636.78	105,382	120,983	360,654	44.64	8,079
2013	655,694.98	132,713	152,360	503,335	45.32	11,106
2014	822,584.39	152,836	175,462	647,122	46.00	14,068
2015	473,799.58	80,120	91,981	381,819	46.68	8,179
2016	328,199.40	50,215	57,649	270,550	47.06	5,749
2017	131,226.62	17,821	20,459	110,768	47.75	2,320
2018	917,252.87	109,153	125,313	791,940	48.14	16,451
2019	273,412.51	27,833	31,954	241,459	48.55	4,973
2020	368,678.07	31,043	35,639	333,039	48.97	6,801
2021	470,137.24	31,123	35,730	434,407	49.41	8,792
2022	74,409.84	3,587	4,118	70,292	49.32	1,425
2023	976,521.81	28,905	33,184	943,338	49.26	19,150
2024	73,946.52	769	883	73,063	47.35	1,543
	18,435,041.68	8,536,269	9,760,782	8,674,260		227,877

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 38.1 1.24

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 361.10 STRUCTURES AND IMPROVEMENTS - SUB-TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
2005	24,461.40	8,014	17,606	6,855	40.02	171
2008	112,008.89	31,609	69,441	42,568	41.98	1,014
2009	0.53			1	42.64	
2010	83,034.47	20,825	45,750	37,284	43.31	861
2011	59,714.64	14,027	30,816	28,899	43.97	657
2013	108,511.05	21,963	48,250	60,261	45.32	1,330
2014	35,843.54	6,660	14,632	21,212	46.00	461
2016	1,536.11	235	516	1,020	47.06	22
2017	2,085.59	283	622	1,464	47.75	31
	427,196.22	103,616	227,633	199,563		4,547

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 43.9 1.06

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 62-R1.5						
1912	285.18	276	265	20	3.78	5
1913	368.33	353	339	29	4.78	6
1914	91.86	88	85	7	4.44	2
1915	0.01					
1916	47.16	45	43	4	5.14	1
1917	590.50	565	543	48	4.85	10
1918	1,120.22	1,074	1,031	89	4.61	19
1919	255.71	243	233	23	5.61	4
1920	2,233.89	2,124	2,040	194	5.38	36
1921	1,969.80	1,855	1,782	188	6.40	29
1922	4,819.05	4,544	4,364	455	6.20	73
1923	14,514.26	13,701	13,159	1,355	6.02	225
1924	13,790.45	12,889	12,379	1,411	7.03	201
1925	35,224.27	32,945	31,641	3,583	6.88	521
1926	172,510.17	161,435	155,043	17,467	6.76	2,584
1927	112,230.94	103,948	99,832	12,399	7.77	1,596
1928	4,960.24	4,595	4,413	547	7.67	71
1929	89,230.32	82,663	79,390	9,840	7.59	1,296
1930	38,411.80	35,573	34,164	4,248	7.54	563
1931	59,088.03	54,142	51,998	7,090	8.54	830
1932	50,946.82	46,657	44,810	6,137	8.51	721
1933	4,089.55	3,742	3,594	496	8.50	58
1934	595.43	539	518	77	9.50	8
1935	9,495.81	8,584	8,244	1,252	9.50	132
1936	21,459.96	19,372	18,605	2,855	9.54	299
1937	32,112.15	28,939	27,793	4,319	9.59	450
1938	11,876.59	10,684	10,261	1,616	9.65	167
1939	7,622.77	6,778	6,510	1,113	10.65	105
1940	30,844.09	27,365	26,281	4,563	10.74	425
1941	86,184.65	76,282	73,262	12,923	10.84	1,192
1942	224,901.57	198,543	190,682	34,220	10.95	3,125
1943	111,558.04	98,193	94,305	17,253	11.09	1,556
1944	42,815.00	37,223	35,749	7,066	12.09	584
1945	102,945.89	89,213	85,681	17,265	12.24	1,411
1946	279,924.64	241,715	232,144	47,781	12.41	3,850
1947	143,164.75	123,150	118,274	24,891	12.59	1,977
1948	252,470.89	216,317	207,752	44,719	12.79	3,496
1949	664,896.16	567,289	544,827	120,069	12.99	9,243
1950	677,988.32	575,815	553,015	124,973	13.22	9,453
1951	978,262.82	819,686	787,230	191,033	14.22	13,434
1952	626,922.16	522,728	502,030	124,892	14.45	8,643
1953	1,854,169.82	1,537,848	1,476,956	377,214	14.71	25,643
1954	1,576,665.71	1,300,434	1,248,943	327,723	14.97	21,892
1955	1,440,469.20	1,181,329	1,134,554	305,915	15.25	20,060

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 62-R1.5						
1956	322,060.42	262,544	252,148	69,912	15.53	4,502
1957	1,330,930.56	1,078,054	1,035,368	295,563	15.83	18,671
1958	1,513,612.19	1,217,852	1,169,631	343,981	16.15	21,299
1959	1,222,257.03	976,706	938,033	284,224	16.47	17,257
1960	1,500,993.09	1,190,888	1,143,734	357,259	16.80	21,265
1961	2,418,162.54	1,904,061	1,828,669	589,494	17.15	34,373
1962	2,790,461.62	2,179,909	2,093,595	696,867	17.50	39,821
1963	2,249,749.98	1,743,331	1,674,303	575,447	17.87	32,202
1964	3,207,728.08	2,464,818	2,367,223	840,505	18.24	46,080
1965	2,601,010.39	1,980,930	1,902,494	698,516	18.62	37,514
1966	2,234,951.05	1,686,494	1,619,717	615,234	19.02	32,347
1967	2,424,703.91	1,812,466	1,740,701	684,003	19.42	35,222
1968	1,332,333.61	986,193	947,144	385,190	19.83	19,425
1969	1,141,138.85	835,998	802,896	338,243	20.26	16,695
1970	3,333,409.10	2,416,055	2,320,390	1,013,019	20.69	48,962
1971	2,104,459.88	1,508,687	1,448,950	655,510	21.13	31,023
1972	2,530,199.25	1,793,405	1,722,394	807,805	21.57	37,450
1973	3,300,667.71	2,311,788	2,220,252	1,080,416	22.03	49,043
1974	2,440,087.94	1,688,053	1,621,214	818,874	22.50	36,394
1975	3,099,549.27	2,117,302	2,033,467	1,066,082	22.96	46,432
1976	2,129,187.56	1,435,498	1,378,659	750,529	23.44	32,019
1977	822,954.92	547,265	525,596	297,359	23.93	12,426
1978	3,893,380.29	2,552,500	2,451,433	1,441,947	24.43	59,024
1979	4,067,933.95	2,628,292	2,524,224	1,543,710	24.92	61,947
1980	1,976,149.68	1,257,622	1,207,826	768,324	25.43	30,213
1981	6,033,327.25	3,779,276	3,629,634	2,403,693	25.94	92,664
1982	4,572,997.50	2,817,881	2,706,306	1,866,692	26.47	70,521
1983	772,959.92	468,336	449,792	323,168	26.99	11,974
1984	2,303,822.35	1,371,696	1,317,383	986,439	27.52	35,844
1985	2,482,507.11	1,451,274	1,393,810	1,088,697	28.07	38,785
1986	4,135,040.67	2,387,986	2,293,433	1,841,608	28.17	65,375
1987	2,693,788.35	1,525,223	1,464,831	1,228,957	28.73	42,776
1988	1,724,251.85	956,615	918,737	805,515	29.29	27,501
1989	3,539,622.50	1,922,723	1,846,592	1,693,030	29.86	56,699
1990	2,246,168.34	1,193,389	1,146,136	1,100,032	30.44	36,138
1991	3,720,688.88	1,944,432	1,867,441	1,853,248	30.60	60,564
1992	3,119,367.52	1,591,501	1,528,485	1,590,883	31.20	50,990
1993	4,451,718.90	2,215,620	2,127,892	2,323,827	31.79	73,099
1994	2,368,690.99	1,148,815	1,103,327	1,265,364	32.39	39,067
1995	3,022,678.25	1,435,772	1,378,922	1,643,756	32.61	50,407
1996	4,642,277.20	2,143,339	2,058,473	2,583,804	33.23	77,755
1997	6,689,713.68	2,998,330	2,879,610	3,810,104	33.85	112,558
1998	6,975,884.17	3,049,857	2,929,097	4,046,787	34.11	118,639
1999	965,977.52	408,898	392,708	573,270	34.74	16,502

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 62-R1.5						
2000	2,198,151.91	904,759	868,935	1,329,217	35.02	37,956
2001	6,507,406.89	2,584,742	2,482,398	4,025,009	35.67	112,840
2002	1,434,399.10	551,957	530,102	904,297	35.98	25,133
2003	1,005,352.15	373,991	359,183	646,169	36.30	17,801
2004	4,282,504.47	1,527,569	1,467,084	2,815,420	36.97	76,154
2005	3,603,769.87	1,236,814	1,187,842	2,415,928	37.32	64,735
2006	10,710,990.86	3,527,129	3,387,471	7,323,520	37.68	194,361
2007	5,717,091.95	1,800,884	1,729,577	3,987,515	38.06	104,769
2008	4,634,070.35	1,391,611	1,336,510	3,297,560	38.45	85,762
2009	6,132,696.61	1,749,045	1,679,791	4,452,906	38.85	114,618
2010	8,450,918.56	2,279,213	2,188,966	6,261,953	39.26	159,500
2011	21,607,583.09	5,484,005	5,266,863	16,340,720	39.69	411,709
2012	9,983,927.03	2,384,162	2,289,760	7,694,167	39.85	193,078
2013	9,194,380.30	2,051,266	1,970,045	7,224,335	40.05	180,383
2014	9,769,687.14	2,020,371	1,940,374	7,829,313	40.26	194,469
2015	8,153,706.53	1,549,204	1,487,863	6,665,844	40.50	164,589
2016	11,414,946.38	1,970,220	1,892,208	9,522,738	40.76	233,629
2017	9,773,545.59	1,516,854	1,456,793	8,316,753	40.81	203,792
2018	17,205,946.14	2,360,656	2,267,185	14,938,761	40.89	365,340
2019	13,043,074.55	1,557,343	1,495,679	11,547,396	40.58	284,559
2020	13,483,938.04	1,353,787	1,300,183	12,183,755	40.34	302,027
2021	9,292,112.50	748,015	718,397	8,573,716	39.98	214,450
2022	13,120,028.38	787,202	756,032	12,363,996	39.17	315,650
2023	28,428,565.90	1,085,971	1,042,972	27,385,594	37.72	726,023
2024	39,860,379.63	581,962	558,919	39,301,460	33.63	1,168,643
	401,242,854.72	127,017,889	121,988,566	279,254,289		7,987,430

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 35.0 1.99

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 362.10 STATION EQUIPMENT - SUB-TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 62-R1.5						
2007	5,567.09	1,754	126-	5,693	38.06	150
2008	3,999.55	1,201	86-	4,086	38.45	106
2009	21,815.20	6,222	447-	22,262	38.85	573
2010	875,111.94	236,018	16,945-	892,057	39.26	22,722
2011	735,721.12	186,726	13,406-	749,127	39.69	18,874
2012	333,588.49	79,661	5,719-	339,307	39.85	8,515
2013	14,698.94	3,279	235-	14,934	40.05	373
2014	293,116.37	60,616	4,352-	297,468	40.26	7,389
2015	766,697.55	145,673	10,459-	777,157	40.50	19,189
2016	563,892.27	97,328	6,988-	570,880	40.76	14,006
2017	1,697,037.29	263,380	18,910-	1,715,947	40.81	42,047
2018	3,058,803.21	419,668	30,130-	3,088,933	40.89	75,543
2019	677,036.50	80,838	5,804-	682,840	40.58	16,827
2020	1,061,153.73	106,540	7,649-	1,068,803	40.34	26,495
2021	622,935.34	50,146	3,601-	626,536	39.98	15,671
2022	605,741.20	36,344	2,609-	608,350	39.17	15,531
2023	223,477.85	8,537	613-	224,091	37.72	5,941
2024	26.33		0	26	33.63	1
	11,560,419.97	1,783,931	128,079-	11,688,499		289,953

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 40.3 2.51

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
1943	649,132.69	597,851	585,571	63,562	6.99	9,093
1944	93,705.76	85,994	84,228	9,478	7.22	1,313
1945	151,541.70	138,539	135,693	15,849	7.46	2,125
1946	271,807.93	247,508	242,424	29,384	7.71	3,811
1947	224,170.28	203,278	199,102	25,068	7.97	3,145
1948	390,161.37	352,199	344,965	45,196	8.25	5,478
1949	253,854.18	228,063	223,378	30,476	8.54	3,569
1950	570,377.59	509,918	499,444	70,934	8.83	8,033
1951	684,614.79	608,896	596,389	88,226	9.14	9,653
1952	837,454.51	740,729	725,514	111,941	9.47	11,821
1953	1,011,439.25	889,460	871,190	140,249	9.80	14,311
1954	1,234,943.71	1,079,588	1,057,412	177,532	10.15	17,491
1955	1,230,055.57	1,068,672	1,046,720	183,336	10.50	17,461
1956	1,040,436.16	898,000	879,554	160,882	10.87	14,801
1957	1,209,201.25	1,036,527	1,015,236	193,965	11.24	17,257
1958	1,231,866.97	1,048,565	1,027,027	204,840	11.62	17,628
1959	1,677,273.43	1,417,296	1,388,183	289,090	12.02	24,051
1960	1,956,819.86	1,640,793	1,607,090	349,730	12.42	28,159
1961	2,261,942.11	1,881,483	1,842,836	419,106	12.84	32,641
1962	1,973,199.89	1,627,890	1,594,452	378,748	13.26	28,563
1963	2,513,339.86	2,055,912	2,013,682	499,658	13.68	36,525
1964	2,134,709.08	1,730,609	1,695,061	439,648	14.13	31,115
1965	2,160,326.20	1,735,174	1,699,532	460,794	14.58	31,605
1966	2,224,189.06	1,769,565	1,733,216	490,973	15.03	32,666
1967	1,645,208.38	1,296,095	1,269,472	375,736	15.49	24,257
1968	1,598,705.12	1,246,510	1,220,906	377,799	15.96	23,672
1969	1,991,955.07	1,536,594	1,505,031	486,924	16.45	29,600
1970	2,208,573.85	1,673,216	1,638,847	569,727	17.44	32,668
1971	2,230,992.75	1,671,014	1,636,690	594,303	17.93	33,146
1972	2,699,569.05	1,998,221	1,957,176	742,393	18.43	40,282
1973	2,969,942.05	2,171,919	2,127,306	842,636	18.92	44,537
1974	2,554,899.15	1,845,148	1,807,247	747,652	19.43	38,479
1975	1,610,236.26	1,147,776	1,124,200	486,036	19.94	24,375
1976	2,097,280.72	1,474,808	1,444,514	652,767	20.47	31,889
1977	2,354,276.43	1,632,691	1,599,154	755,122	20.99	35,975
1978	2,719,160.69	1,846,038	1,808,119	911,042	21.99	41,430
1979	3,127,709.41	2,091,812	2,048,844	1,078,865	22.53	47,886
1980	2,638,553.93	1,737,752	1,702,057	936,497	23.07	40,594
1981	5,053,756.04	3,275,845	3,208,556	1,845,200	23.61	78,153
1982	4,599,169.63	2,931,971	2,871,746	1,727,424	24.17	71,470
1983	5,192,721.59	3,232,469	3,166,071	2,026,651	25.17	80,519
1984	5,868,858.37	3,589,394	3,515,664	2,353,194	25.72	91,493
1985	6,643,818.15	3,988,948	3,907,011	2,736,807	26.29	104,101
1986	7,773,712.31	4,578,717	4,484,666	3,289,046	26.86	122,451

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
1987	10,000,008.40	5,775,005	5,656,381	4,343,627	27.44	158,295
1988	9,210,567.11	5,177,260	5,070,914	4,139,653	28.44	145,557
1989	9,249,192.92	5,088,906	4,984,375	4,264,818	29.02	146,961
1990	7,841,690.65	4,220,398	4,133,707	3,707,984	29.60	125,270
1991	14,931,715.29	7,854,082	7,692,752	7,238,963	30.19	239,780
1992	8,816,973.38	4,498,420	4,406,018	4,410,955	31.20	141,377
1993	23,479,984.41	11,685,988	11,445,947	12,034,037	31.79	378,548
1994	16,813,770.33	8,154,679	7,987,174	8,826,596	32.39	272,510
1995	20,949,375.93	9,825,257	9,623,437	11,325,939	33.40	339,100
1996	11,877,923.70	5,416,333	5,305,077	6,572,847	34.00	193,319
1997	13,426,463.65	5,945,238	5,823,117	7,603,347	34.61	219,686
1998	20,902,075.47	8,973,261	8,788,942	12,113,133	35.23	343,830
1999	14,336,338.31	5,922,341	5,800,691	8,535,647	36.23	235,596
2000	12,553,826.12	5,013,998	4,911,006	7,642,820	36.85	207,404
2001	9,290,516.18	3,580,565	3,507,017	5,783,499	37.48	154,309
2002	3,978,697.77	1,468,139	1,437,982	2,540,716	38.48	66,027
2003	5,102,889.87	1,810,505	1,773,316	3,329,574	39.10	85,155
2004	7,909,890.33	2,675,125	2,620,175	5,289,715	40.11	131,880
2005	13,557,083.51	4,388,428	4,298,286	9,258,798	40.74	227,266
2006	12,692,784.83	3,922,071	3,841,508	8,851,277	41.38	213,902
2007	6,353,242.36	1,856,417	1,818,284	4,534,958	42.38	107,007
2008	16,161,579.34	4,479,990	4,387,967	11,773,612	43.02	273,678
2009	12,866,428.01	3,371,004	3,301,760	9,564,668	43.67	219,021
2010	14,840,384.05	3,635,894	3,561,209	11,279,175	44.67	252,500
2011	43,640,722.72	10,015,546	9,809,818	33,830,905	45.32	746,490
2012	17,551,357.79	3,729,664	3,653,053	13,898,305	46.32	300,050
2013	14,330,819.58	2,817,439	2,759,566	11,571,254	46.98	246,302
2014	14,343,327.56	2,590,405	2,537,196	11,806,132	47.64	247,820
2015	10,008,579.57	1,635,402	1,601,809	8,406,771	48.64	172,837
2016	14,927,904.51	2,194,402	2,149,327	12,778,578	49.31	259,148
2017	14,058,629.19	1,824,810	1,787,327	12,271,302	50.30	243,962
2018	17,013,622.81	1,924,241	1,884,715	15,128,908	50.97	296,820
2019	20,189,399.89	1,942,220	1,902,325	18,287,075	51.65	354,058
2020	30,888,166.63	2,446,343	2,396,093	28,492,074	52.32	544,573
2021	26,486,769.20	1,642,180	1,608,448	24,878,321	52.99	469,491
2022	29,367,771.99	1,306,866	1,280,022	28,087,750	53.68	523,244
2023	37,192,687.33	996,764	976,290	36,216,397	54.37	666,110
2024	27,910,858.18	253,989	248,771	27,662,087	54.45	508,027
	710,619,681.02	228,619,022	223,922,978	486,696,703		11,896,202

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 40.9 1.67

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 364.20 POLES AND FIXTURES - SUB-TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
2006	68,211.88	21,077	30,398-	98,610	41.38	2,383
2008	0.07					
2010	74,507.26	18,254	26,326-	100,833	44.67	2,257
2012	3,663.40	778	1,122-	4,785	46.32	103
2014	4,504.10	813	1,173-	5,677	47.64	119
2016	28,691.93	4,218	6,083-	34,775	49.31	705
2017	20,670.33	2,683	3,869-	24,539	50.30	488
2018	37,268.45	4,215	6,079-	43,347	50.97	850
2019	23,813.55	2,291	3,304-	27,118	51.65	525
2020	74,381.46	5,891	8,496-	82,877	52.32	1,584
2021	56,283.61	3,490	5,033-	61,317	52.99	1,157
2022	12,527.61	557	803-	13,331	53.68	248
2023	131,372.43	3,521	5,079-	136,451	54.37	2,510
	535,896.08	67,788	97,765-	633,661		12,929

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 49.0 2.41

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R0.5						
1943	2,822,108.53	2,368,878	1,592,082	1,230,027	15.59	78,898
1944	14,169.82	11,863	7,973	6,197	15.65	396
1945	139,794.80	116,701	78,433	61,362	15.73	3,901
1946	350,297.23	288,715	194,040	156,257	16.74	9,334
1947	461,482.65	379,108	254,792	206,691	16.84	12,274
1948	399,911.70	327,368	220,018	179,894	16.95	10,613
1949	423,962.86	345,699	232,338	191,625	17.09	11,213
1950	386,302.96	310,819	208,896	177,407	18.09	9,807
1951	549,377.15	440,161	295,825	253,552	18.24	13,901
1952	514,658.15	410,440	275,850	238,808	18.41	12,972
1953	862,805.48	684,722	460,190	402,615	18.59	21,658
1954	1,422,913.28	1,123,532	755,106	667,807	18.79	35,541
1955	1,485,830.61	1,156,571	777,311	708,520	19.79	35,802
1956	1,023,335.84	792,062	532,331	491,005	20.00	24,550
1957	999,790.64	769,339	517,059	482,732	20.22	23,874
1958	980,906.20	750,197	504,194	476,712	20.45	23,311
1959	1,399,257.24	1,063,156	714,529	684,728	20.71	33,063
1960	1,706,863.25	1,287,999	865,642	841,221	20.97	40,115
1961	2,054,386.22	1,526,409	1,025,873	1,028,513	21.97	46,814
1962	2,407,210.74	1,775,318	1,193,161	1,214,050	22.25	54,564
1963	3,086,405.74	2,258,632	1,517,988	1,568,418	22.54	69,584
1964	2,950,166.06	2,141,821	1,439,481	1,510,685	22.83	66,171
1965	2,278,092.20	1,640,226	1,102,368	1,175,724	23.14	50,809
1966	2,903,021.96	2,071,887	1,392,480	1,510,542	23.47	64,361
1967	1,850,447.99	1,308,637	879,512	970,936	23.80	40,796
1968	1,696,159.91	1,188,330	798,656	897,504	24.15	37,164
1969	2,202,778.38	1,528,288	1,027,136	1,175,642	24.50	47,985
1970	2,368,040.07	1,626,133	1,092,896	1,275,144	24.87	51,272
1971	2,680,073.33	1,820,842	1,223,757	1,456,316	25.24	57,699
1972	3,237,197.71	2,175,397	1,462,047	1,775,151	25.62	69,288
1973	3,563,927.57	2,367,873	1,591,407	1,972,521	26.02	75,808
1974	2,663,948.86	1,748,882	1,175,393	1,488,556	26.42	56,342
1975	1,697,403.83	1,100,597	739,692	957,712	26.84	35,682
1976	2,017,774.00	1,291,779	868,182	1,149,592	27.26	42,171
1977	2,336,530.90	1,476,220	992,142	1,344,389	27.68	48,569
1978	2,722,909.83	1,709,443	1,148,887	1,574,023	27.57	57,092
1979	3,361,693.58	2,080,216	1,398,077	1,963,617	28.03	70,054
1980	3,713,372.24	2,263,672	1,521,375	2,191,997	28.50	76,912
1981	7,161,794.63	4,299,225	2,889,435	4,272,360	28.96	147,526
1982	6,299,501.04	3,721,745	2,501,321	3,798,180	29.44	129,014
1983	6,124,000.74	3,583,765	2,408,587	3,715,414	29.42	126,289
1984	6,983,118.50	4,015,991	2,699,078	4,284,040	29.92	143,183
1985	8,546,412.46	4,827,014	3,244,153	5,302,259	30.43	174,244
1986	8,067,145.65	4,503,081	3,026,443	5,040,703	30.47	165,432

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R0.5						
1987	11,364,357.85	6,221,986	4,181,690	7,182,668	30.99	231,774
1988	8,600,086.54	4,614,806	3,101,532	5,498,555	31.52	174,447
1989	8,971,811.54	4,746,088	3,189,764	5,782,048	31.61	182,918
1990	10,421,700.77	5,393,230	3,624,697	6,797,004	32.17	211,284
1991	18,313,556.39	9,325,263	6,267,348	12,046,208	32.29	373,063
1992	4,366,196.46	2,170,873	1,459,006	2,907,190	32.86	88,472
1993	19,183,533.31	9,365,401	6,294,325	12,889,208	33.02	390,345
1994	13,436,239.58	6,433,272	4,323,691	9,112,549	33.20	274,474
1995	15,298,808.39	7,175,141	4,822,289	10,476,519	33.40	313,668
1996	13,046,855.07	5,949,366	3,998,466	9,048,389	34.00	266,129
1997	15,215,680.51	6,778,586	4,555,771	10,659,910	34.23	311,420
1998	12,208,253.30	5,305,707	3,565,874	8,642,379	34.48	250,649
1999	9,528,354.54	4,033,352	2,710,746	6,817,609	34.74	196,247
2000	10,746,262.44	4,423,162	2,972,731	7,773,531	35.02	221,974
2001	7,017,956.42	2,819,815	1,895,149	5,122,807	34.98	146,450
2002	6,489,880.20	2,525,861	1,697,588	4,792,292	35.31	135,721
2003	7,161,093.99	2,694,004	1,810,594	5,350,500	35.65	150,084
2004	12,547,803.36	4,578,693	3,077,261	9,470,542	35.68	265,430
2005	30,332,514.84	10,707,378	7,196,244	23,136,271	35.75	647,168
2006	32,460,365.35	11,049,508	7,426,184	25,034,181	35.85	698,304
2007	20,443,668.37	6,689,168	4,495,674	15,947,994	35.98	443,246
2008	35,781,291.98	11,217,435	7,539,045	28,242,247	36.13	781,684
2009	31,307,026.81	9,367,062	6,295,441	25,011,586	36.31	688,835
2010	30,884,875.93	8,820,721	5,928,254	24,956,622	36.26	688,269
2011	23,439,538.58	6,361,491	4,275,448	19,164,091	36.25	528,665
2012	24,865,153.10	6,370,452	4,281,471	20,583,682	36.28	567,356
2013	24,497,139.73	5,916,059	3,976,081	20,521,059	36.12	568,136
2014	24,315,465.72	5,490,432	3,690,025	20,625,441	36.01	572,770
2015	24,218,769.86	5,085,942	3,418,174	20,800,596	35.75	581,835
2016	25,107,320.88	4,845,713	3,256,720	21,850,601	35.55	614,644
2017	29,114,973.23	5,109,678	3,434,127	25,680,846	35.24	728,741
2018	30,961,529.18	4,891,922	3,287,776	27,673,753	34.65	798,665
2019	32,519,665.33	4,526,737	3,042,342	29,477,323	34.02	866,470
2020	40,128,681.70	4,783,339	3,214,800	36,913,882	33.24	1,110,526
2021	39,907,391.50	3,910,924	2,628,465	37,278,926	32.21	1,157,371
2022	41,761,346.15	3,132,101	2,105,031	39,656,315	30.83	1,286,290
2023	41,952,553.25	2,097,628	1,409,779	40,542,774	28.53	1,421,058
2024	53,208,731.12	1,106,742	743,823	52,464,909	23.54	2,228,756
	952,043,715.80	288,713,791	194,039,562	758,004,154		23,569,386

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.2 2.48

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 365.10 OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
1943	276,300.72	252,207	267,421	8,880	7.79	1,140
1944	20,486.86	18,635	19,759	728	8.00	91
1945	107,339.22	96,434	102,251	5,088	8.99	566
1946	210,713.68	188,568	199,943	10,771	9.22	1,168
1947	144,126.33	128,445	136,193	7,933	9.46	839
1948	166,991.30	148,188	157,127	9,864	9.71	1,016
1949	200,632.29	177,239	187,931	12,701	9.97	1,274
1950	135,824.68	119,403	126,606	9,219	10.25	899
1951	162,822.30	141,216	149,735	13,087	11.25	1,163
1952	195,558.90	168,728	178,906	16,653	11.53	1,444
1953	243,367.43	208,809	221,405	21,962	11.83	1,856
1954	377,075.82	321,646	341,049	36,027	12.15	2,965
1955	270,316.47	227,336	241,050	29,266	13.14	2,227
1956	233,666.88	195,275	207,055	26,612	13.47	1,976
1957	192,556.75	159,861	169,504	23,053	13.80	1,671
1958	227,254.01	185,894	197,108	30,146	14.80	2,037
1959	326,489.25	265,175	281,171	45,318	15.15	2,991
1960	336,506.34	269,138	285,373	51,133	16.15	3,166
1961	321,699.24	255,365	270,769	50,930	16.50	3,087
1962	163,406.12	128,682	136,445	26,961	16.87	1,598
1963	330,161.45	255,842	271,275	58,886	17.87	3,295
1964	196,609.42	151,075	160,188	36,421	18.24	1,997
1965	156,894.18	118,549	125,700	31,194	19.24	1,621
1966	137,118.43	102,674	108,868	28,250	19.62	1,440
1967	70,774.57	52,090	55,232	15,543	20.62	754
1968	102,298.42	74,555	79,052	23,246	21.02	1,106
1969	165,061.79	119,092	126,276	38,786	21.42	1,811
1970	141,862.30	100,509	106,572	35,290	22.42	1,574
1971	156,090.82	109,388	115,987	40,104	22.84	1,756
1972	202,431.27	139,232	147,631	54,800	23.83	2,300
1973	262,565.44	178,492	189,259	73,306	24.26	3,022
1974	202,768.03	135,165	143,319	59,449	25.26	2,353
1975	121,236.63	79,822	84,637	36,600	25.68	1,425
1976	147,459.20	95,111	100,848	46,611	26.69	1,746
1977	153,514.20	97,712	103,606	49,908	27.13	1,840
1978	152,886.75	95,264	101,011	51,876	28.13	1,844
1979	138,237.00	84,283	89,367	48,870	29.13	1,678
1980	112,340.58	67,494	71,565	40,776	29.57	1,379
1981	167,148.56	98,150	104,071	63,078	30.58	2,063
1982	230,983.79	133,509	141,563	89,421	31.03	2,882
1983	300,892.83	169,824	180,068	120,825	32.03	3,772
1984	237,671.89	130,910	138,807	98,865	33.03	2,993

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 365.10 OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
1985	383,851.81	207,741	220,273	163,579	33.49	4,884
1986	631,805.32	333,214	353,315	278,490	34.50	8,072
1987	587,781.72	302,002	320,220	267,562	35.49	7,539
1988	517,842.93	260,837	276,572	241,271	35.96	6,709
1989	370,484.02	181,500	192,449	178,035	36.96	4,817
1990	361,599.66	172,158	182,543	179,057	37.96	4,717
1991	798,090.31	368,957	391,214	406,876	38.96	10,443
1992	397,909.84	179,776	190,621	207,289	39.44	5,256
1993	618,050.92	270,583	286,905	331,146	40.45	8,187
1994	201,812.65	85,569	90,731	111,082	41.44	2,681
1995	683,550.18	280,256	297,162	386,388	42.45	9,102
1996	466,314.77	184,754	195,899	270,416	43.44	6,225
1997	254,639.18	98,036	103,950	150,689	43.93	3,430
1998	140,621.23	52,170	55,317	85,304	44.93	1,899
1999	518,033.29	184,938	196,094	321,939	45.93	7,009
2000	675,798.13	231,799	245,782	430,016	46.93	9,163
2001	848,566.30	279,178	296,019	552,547	47.93	11,528
2002	618,166.45	194,722	206,468	411,698	48.93	8,414
2003	688.60	207	219	470	49.93	9
2005	67,151.14	18,467	19,581	47,570	51.42	925
2006	7,380,103.20	1,924,731	2,040,837	5,339,266	52.43	101,836
2007	1,244,906.81	307,243	325,777	919,130	53.42	17,206
2008	21,747,370.73	5,058,438	5,363,579	16,383,792	54.43	301,007
2009	19,774,272.02	4,322,656	4,583,412	15,190,860	55.42	274,104
2010	15,854,093.88	3,240,577	3,436,059	12,418,035	56.43	220,061
2011	9,051,231.56	1,723,354	1,827,312	7,223,920	57.42	125,808
2012	101,420.92	17,870	18,948	82,473	58.43	1,411
2013	40,775,500.03	6,613,786	7,012,751	33,762,749	59.42	568,205
2014	9,832,998.60	1,455,284	1,543,071	8,289,928	60.43	137,182
2015	9,532,521.12	1,277,358	1,354,412	8,178,109	61.42	133,151
2016	19,331,812.84	2,315,951	2,455,657	16,876,156	62.43	270,321
2017	9,147,203.86	974,177	1,032,942	8,114,262	62.92	128,962
2018	34,031,266.10	3,141,086	3,330,566	30,700,700	63.92	480,299
2019	27,868,237.24	2,176,509	2,307,803	25,560,434	64.92	393,722
2020	23,751,932.01	1,517,748	1,609,304	22,142,628	65.92	335,902
2021	15,810,753.30	785,794	833,195	14,977,558	66.92	223,813
2023	599,335.09	12,766	13,536	585,799	68.92	8,500
	283,177,859.90	46,997,178	49,832,198	233,345,662		3,920,324

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 59.5 1.38

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 365.20 OVERHEAD CONDUCTORS AND DEVICES - SUB-TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R0.5						
1998	301.81	131	78	224	34.48	6
2004	21,790.27	7,951	4,759	17,031	35.68	477
2005	63,298.87	22,345	13,375	49,924	35.75	1,396
2006	49,203.23	16,749	10,025	39,178	35.85	1,093
2010	50,378.45	14,388	8,612	41,766	36.26	1,152
2013	20,577.69	4,970	2,975	17,603	36.12	487
2014	128,028.85	28,909	17,304	110,725	36.01	3,075
2015	42,608.75	8,948	5,356	37,253	35.75	1,042
2016	180,319.47	34,802	20,832	159,487	35.55	4,486
2017	55,068.99	9,665	5,785	49,284	35.24	1,399
2018	20,127.97	3,180	1,904	18,224	34.65	526
2019	2,841.43	396	237	2,604	34.02	77
2020	19,796.23	2,360	1,413	18,383	33.24	553
2022	5,802.18	435	260	5,542	30.83	180
2023	90,049.61	4,502	2,695	87,355	28.53	3,062
2024	0.23		0			
	750,194.03	159,731	95,610	654,584		19,011

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 34.4 2.53

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 365.30 OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY - SUB-TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
2007	88.32	22	56	32	53.42	1
2013	28,148.97	4,566	11,612	16,537	59.42	278
2016	8,920.01	1,069	2,719	6,201	62.43	99
	37,157.30	5,657	14,387	22,770		378

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 60.2 1.02

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2						
1943	802,873.80	713,273	724,801	78,073	10.24	7,624
1945	3,522.02	3,080	3,130	392	11.41	34
1947	100,829.38	87,520	88,935	11,894	11.79	1,009
1948	2,523.62	2,181	2,216	308	12.00	26
1949	192,569.28	165,744	168,423	24,146	12.22	1,976
1950	52,656.41	44,721	45,444	7,212	13.22	546
1951	109,852.21	92,847	94,348	15,504	13.46	1,152
1952	72,035.51	60,582	61,561	10,475	13.71	764
1953	79,512.72	66,520	67,595	11,918	13.97	853
1954	54,805.93	45,593	46,330	8,476	14.25	595
1955	92,219.77	76,266	77,499	14,721	14.54	1,012
1956	62,133.65	51,074	51,899	10,235	14.83	690
1957	81,571.60	66,628	67,705	13,867	15.14	916
1959	113,270.63	90,515	91,978	21,293	16.47	1,293
1960	233,285.05	185,088	188,079	45,206	16.80	2,691
1961	114,524.03	90,176	91,633	22,891	17.15	1,335
1962	106,837.69	83,462	84,811	22,027	17.50	1,259
1963	102,093.50	79,112	80,391	21,702	17.87	1,214
1964	135,791.82	104,342	106,028	29,764	18.24	1,632
1965	274,628.27	209,157	212,537	62,091	18.62	3,335
1966	585,232.04	441,616	448,754	136,478	19.02	7,175
1967	711,086.77	531,537	540,128	170,959	19.42	8,803
1968	535,271.58	396,208	402,612	132,660	19.83	6,690
1969	698,359.69	511,618	519,887	178,473	20.26	8,809
1970	624,824.25	452,873	460,193	164,631	20.69	7,957
1971	788,864.50	561,356	570,429	218,436	21.68	10,075
1972	899,676.53	632,922	643,152	256,525	22.13	11,592
1973	1,030,438.87	716,361	727,939	302,500	22.58	13,397
1974	871,232.22	598,362	608,033	263,199	23.03	11,429
1975	512,583.75	347,634	353,253	159,331	23.49	6,783
1976	523,378.09	350,297	355,959	167,419	23.96	6,987
1977	502,230.86	331,573	336,932	165,299	24.45	6,761
1978	511,232.41	332,812	338,191	173,041	24.93	6,941
1979	526,749.03	337,962	343,424	183,325	25.42	7,212
1980	339,906.69	214,787	218,258	121,649	25.92	4,693
1981	449,556.60	279,624	284,143	165,414	26.43	6,259
1982	416,885.36	255,134	259,258	157,627	26.94	5,851
1983	322,982.72	194,371	197,513	125,470	27.46	4,569
1984	381,871.40	225,801	229,450	152,421	27.99	5,446
1985	401,639.68	233,192	236,961	164,679	28.53	5,772
1986	670,272.33	381,921	388,094	282,178	29.07	9,707
1987	688,578.53	384,778	390,997	297,582	29.61	10,050
1988	770,871.32	422,052	428,873	341,998	30.17	11,336
1989	587,031.30	314,649	319,734	267,297	30.73	8,698

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2						
1990	800,426.55	419,744	426,528	373,899	31.29	11,949
1991	1,350,850.35	692,446	703,638	647,212	31.86	20,314
1992	1,203,640.13	602,422	612,159	591,481	32.44	18,233
1993	1,698,005.69	828,966	842,364	855,642	33.02	25,913
1994	836,682.32	398,093	404,527	432,155	33.60	12,862
1995	1,510,512.80	699,670	710,978	799,535	34.19	23,385
1996	607,131.29	273,391	277,810	329,321	34.79	9,466
1997	1,164,655.86	509,188	517,418	647,238	35.40	18,284
1998	1,358,061.66	579,349	588,713	769,349	35.61	21,605
1999	599,781.74	247,770	251,775	348,007	36.23	9,605
2000	1,828,776.22	730,413	742,218	1,086,558	36.85	29,486
2001	1,401,283.60	540,055	548,783	852,501	37.48	22,745
2002	934,855.95	347,019	352,628	582,228	38.11	15,278
2003	8,912.82	3,181	3,232	5,681	38.74	147
2004	10,420.85	3,589	3,647	6,774	39.02	174
2005	27,995.59	9,227	9,376	18,620	39.67	469
2006	28,131.10	8,847	8,990	19,141	40.32	475
2007	5,113.80	1,539	1,564	3,550	40.64	87
2008	9,968.11	2,845	2,891	7,077	41.31	171
2009	3,201.20	868	882	2,319	41.65	56
2011	1,928,505.26	463,420	470,910	1,457,595	42.68	34,152
2012	442,837.69	99,107	100,709	342,129	43.36	7,890
2013	297,781.65	61,998	63,000	234,782	43.75	5,366
2014	203,073.95	39,031	39,662	163,412	44.14	3,702
2015	325,234.94	57,176	58,100	267,135	44.55	5,996
2016	89,462.69	14,225	14,455	75,008	44.97	1,668
2017	275,497.10	39,065	39,696	235,801	45.41	5,193
2018	1,756,488.67	219,210	222,753	1,533,736	45.58	33,649
2019	919,591.70	98,580	100,173	819,419	45.78	17,899
2020	777,144.57	69,244	70,363	706,782	46.01	15,361
2021	1,179,358.09	83,381	84,729	1,094,629	46.00	23,796
2022	1,091,319.70	56,749	57,666	1,033,654	45.58	22,678
2023	4,012,944.97	130,019	132,121	3,880,824	44.80	86,626
2024	949,825.23	11,208	11,389	938,436	42.05	22,317
	46,775,767.25	20,108,356	20,433,357	26,342,410		749,945

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 35.1 1.60

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-R2.5						
1962	10.27	10	10			
1963	108.43	101	98	10	4.73	2
1964	168.82	156	152	17	4.86	3
1965	11,497.23	10,603	10,305	1,192	5.02	237
1966	58,190.59	53,442	51,940	6,251	5.20	1,202
1967	118,720.25	108,534	105,484	13,236	5.40	2,451
1968	503,467.35	455,134	442,345	61,122	6.00	10,187
1969	436,991.50	392,899	381,859	55,132	6.23	8,849
1970	576,830.80	518,686	504,112	72,719	6.11	11,902
1971	521,460.44	465,873	452,783	68,677	6.38	10,764
1972	730,831.08	648,393	630,174	100,657	6.67	15,091
1973	619,049.48	545,135	529,817	89,232	6.98	12,784
1974	678,232.97	592,504	575,855	102,378	7.31	14,005
1975	827,010.56	716,357	696,228	130,783	7.65	17,096
1976	651,849.51	559,548	543,825	108,025	8.00	13,503
1977	643,242.95	546,885	531,518	111,725	8.37	13,348
1978	761,226.21	640,648	622,647	138,579	8.75	15,838
1979	864,458.69	719,748	699,524	164,935	9.15	18,026
1980	1,057,189.61	870,278	845,824	211,366	9.56	22,109
1981	691,733.81	565,700	549,805	141,929	9.69	14,647
1982	1,107,426.37	894,247	869,120	238,306	10.13	23,525
1983	1,060,473.20	844,985	821,242	239,231	10.58	22,612
1984	944,231.48	741,883	721,037	223,194	11.05	20,199
1985	829,501.60	642,200	624,155	205,347	11.52	17,825
1986	1,270,535.45	968,529	941,315	329,220	12.01	27,412
1987	1,932,621.32	1,449,466	1,408,738	523,883	12.50	41,911
1988	2,927,682.97	2,158,581	2,097,928	829,755	13.00	63,827
1989	3,275,800.44	2,372,335	2,305,675	970,125	13.52	71,755
1990	3,281,298.76	2,332,019	2,266,492	1,014,807	14.04	72,280
1991	4,348,019.36	3,029,700	2,944,569	1,403,450	14.58	96,259
1992	5,630,537.76	3,842,842	3,734,863	1,895,675	15.12	125,375
1993	5,586,690.11	3,730,792	3,625,962	1,960,728	15.67	125,126
1994	3,691,233.86	2,409,268	2,341,571	1,349,663	16.23	83,159
1995	6,730,736.25	4,288,825	4,168,315	2,562,421	16.80	152,525
1996	5,240,092.22	3,255,669	3,164,189	2,075,903	17.37	119,511
1997	6,157,114.85	3,707,815	3,603,630	2,553,485	18.16	140,610
1998	4,951,581.19	2,899,646	2,818,170	2,133,411	18.75	113,782
1999	3,229,672.85	1,836,392	1,784,792	1,444,881	19.35	74,671
2000	3,056,528.57	1,684,759	1,637,419	1,419,110	19.95	71,133
2001	2,773,575.89	1,479,425	1,437,855	1,335,721	20.56	64,967
2002	1,877,592.43	967,336	940,155	937,437	21.17	44,281
2003	3,697,839.57	1,836,347	1,784,748	1,913,092	21.79	87,797
2004	3,208,454.37	1,532,358	1,489,301	1,719,153	22.42	76,679
2005	4,036,161.08	1,849,369	1,797,404	2,238,757	23.06	97,084

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-R2.5						
2006	4,255,856.79	1,865,768	1,813,342	2,442,515	23.70	103,060
2007	2,360,808.55	987,290	959,548	1,401,261	24.34	57,570
2008	3,898,614.92	1,550,089	1,506,534	2,392,081	25.00	95,683
2009	3,131,308.88	1,179,251	1,146,116	1,985,193	25.65	77,395
2010	4,145,571.35	1,472,507	1,431,132	2,714,439	26.32	103,132
2011	13,990,751.22	4,664,516	4,533,449	9,457,302	26.99	350,400
2012	8,297,847.33	2,582,290	2,509,731	5,788,116	27.66	209,259
2013	6,276,623.39	1,811,434	1,760,535	4,516,088	28.34	159,354
2014	7,233,318.83	1,921,169	1,867,187	5,366,132	29.03	184,848
2015	9,107,352.15	2,214,908	2,152,672	6,954,680	29.56	235,273
2016	7,194,145.92	1,577,676	1,533,345	5,660,801	30.26	187,072
2017	7,427,941.03	1,454,391	1,413,525	6,014,416	30.81	195,210
2018	9,301,720.11	1,590,594	1,545,900	7,755,820	31.52	246,060
2019	7,915,526.66	1,161,999	1,129,348	6,786,179	31.96	212,334
2020	8,448,952.15	1,026,548	997,704	7,451,248	32.54	228,987
2021	12,083,726.44	1,158,829	1,126,267	10,957,459	33.00	332,044
2022	11,011,227.83	768,584	746,988	10,264,240	33.34	307,866
2023	11,056,836.23	474,338	461,010	10,595,826	33.47	316,577
2024	15,664,246.26	238,097	231,407	15,432,839	32.39	476,469
	243,400,048.54	88,865,700	86,368,690	157,031,359		6,114,942

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.7 2.51

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 367.10 UNDERGROUND CONDUCTORS AND DEVICES - SUB-TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-R2.5						
2006	3,221.73	1,412	1,267	1,955	23.70	82
2007	855.78	358	321	535	24.34	22
2008	989.89	394	354	636	25.00	25
2009	7.03	3	3	4	25.65	
2012	19,278.06	5,999	5,384	13,894	27.66	502
2013	65,089.93	18,785	16,859	48,231	28.34	1,702
2014	86,367.01	22,939	20,587	65,780	29.03	2,266
2015	871.02	212	190	681	29.56	23
2016	1,503.27	330	296	1,207	30.26	40
2017	48,576.37	9,511	8,536	40,040	30.81	1,300
2018	79.43	14	13	66	31.52	2
2019	0.18					
2020	371,258.94	45,108	40,483	330,776	32.54	10,165
2021	385,924.43	37,010	33,216	352,708	33.00	10,688
2022	8,142.49	568	510	7,632	33.34	229
2023	294,018.51	12,613	11,320	282,699	33.47	8,446
	1,286,184.07	155,256	139,339	1,146,845		35,492

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.3 2.76

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-R1						
1929	1,235.38	1,235	1,235			
1943	15,246.62	14,786	13,956	1,291	2.54	508
1944	1,312.05	1,267	1,196	116	2.83	41
1945	806.68	776	732	75	3.14	24
1946	3,495.73	3,348	3,160	336	3.47	97
1947	6,240.97	5,998	5,661	580	3.15	184
1948	4,300.93	4,113	3,882	419	3.50	120
1949	69,198.73	65,829	62,134	7,065	3.87	1,826
1950	90,570.46	85,698	80,888	9,682	4.24	2,283
1951	240,456.80	226,222	213,524	26,933	4.62	5,830
1952	139,069.21	130,058	122,758	16,311	5.02	3,249
1953	220,931.94	205,356	193,829	27,103	5.42	5,001
1954	239,054.27	222,464	209,977	29,077	5.26	5,528
1955	282,798.07	261,419	246,745	36,053	5.68	6,347
1956	315,794.67	289,868	273,597	42,198	6.13	6,884
1957	555,505.39	506,177	477,764	77,741	6.58	11,815
1958	700,581.50	638,230	602,405	98,176	6.50	15,104
1959	737,249.36	666,400	628,994	108,255	6.96	15,554
1960	663,919.81	595,271	561,857	102,063	7.44	13,718
1961	697,083.59	624,169	589,133	107,951	7.42	14,549
1962	668,325.35	593,139	559,845	108,480	7.92	13,697
1963	819,524.76	720,690	680,236	139,289	8.43	16,523
1964	718,872.45	630,595	595,199	123,673	8.47	14,601
1965	925,175.64	803,700	758,587	166,589	8.99	18,530
1966	1,177,746.86	1,019,693	962,456	215,291	9.07	23,737
1967	1,157,492.88	991,740	936,072	221,421	9.61	23,041
1968	1,110,766.56	947,706	894,510	216,257	9.72	22,249
1969	1,206,423.38	1,017,739	960,611	245,812	10.29	23,888
1970	1,334,632.40	1,120,157	1,057,281	277,351	10.44	26,566
1971	1,302,142.74	1,079,737	1,019,129	283,014	11.02	25,682
1972	1,460,202.39	1,203,499	1,135,944	324,258	11.20	28,952
1973	1,822,474.30	1,482,947	1,399,707	422,767	11.79	35,858
1974	1,750,006.35	1,414,005	1,334,634	415,372	12.00	34,614
1975	1,005,724.41	806,490	761,220	244,504	12.23	19,992
1976	1,400,058.90	1,106,887	1,044,755	355,304	12.85	27,650
1977	2,111,802.37	1,655,231	1,562,320	549,482	13.10	41,945
1978	2,372,951.40	1,842,834	1,739,392	633,559	13.38	47,351
1979	2,453,882.21	1,875,748	1,770,459	683,423	14.02	48,746
1980	2,029,796.76	1,535,541	1,449,348	580,449	14.32	40,534
1981	2,714,237.29	2,030,792	1,916,800	797,437	14.64	54,470
1982	3,127,895.47	2,313,079	2,183,242	944,653	14.97	63,103
1983	3,406,628.23	2,488,201	2,348,534	1,058,094	15.32	69,066
1984	4,468,117.08	3,202,746	3,022,970	1,445,147	16.00	90,322
1985	6,406,039.44	4,529,070	4,274,845	2,131,194	16.37	130,189

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-R1						
1986	7,409,203.53	5,162,733	4,872,940	2,536,264	16.75	151,419
1987	5,013,189.41	3,440,051	3,246,955	1,766,234	17.15	102,987
1988	6,698,229.31	4,522,644	4,268,780	2,429,449	17.56	138,351
1989	7,753,712.75	5,146,915	4,858,009	2,895,704	17.98	161,051
1990	6,420,177.78	4,185,956	3,950,991	2,469,187	18.41	134,122
1991	4,919,791.70	3,147,683	2,970,998	1,948,794	18.86	103,329
1992	6,663,397.80	4,201,272	3,965,447	2,697,951	19.05	141,625
1993	6,465,762.63	3,991,962	3,767,886	2,697,877	19.52	138,211
1994	5,562,154.21	3,358,985	3,170,439	2,391,715	20.01	119,526
1995	7,136,258.45	4,210,392	3,974,055	3,162,203	20.50	154,254
1996	2,859,535.25	1,654,527	1,561,655	1,297,880	20.76	62,518
1997	5,454,369.01	3,075,173	2,902,558	2,551,811	21.28	119,916
1998	4,562,625.42	2,514,919	2,373,752	2,188,873	21.58	101,431
1999	5,275,566.07	2,825,066	2,666,490	2,609,076	22.12	117,951
2000	9,715,293.85	5,069,440	4,784,883	4,930,411	22.45	219,617
2001	7,110,055.86	3,592,000	3,390,375	3,719,681	23.01	161,655
2002	6,881,482.29	3,375,367	3,185,902	3,695,580	23.37	158,134
2003	7,601,525.07	3,612,245	3,409,483	4,192,042	23.75	176,507
2004	14,013,753.72	6,435,116	6,073,902	7,939,852	24.14	328,909
2005	19,361,796.46	8,569,531	8,088,508	11,273,288	24.56	459,010
2006	16,433,049.54	6,992,263	6,599,775	9,833,275	24.98	393,646
2007	10,844,751.68	4,440,926	4,191,649	6,653,103	25.24	263,594
2008	16,642,633.24	6,507,270	6,142,005	10,500,628	25.70	408,585
2009	13,660,943.71	5,103,729	4,817,248	8,843,696	25.99	340,273
2010	12,204,575.92	4,335,065	4,091,730	8,112,846	26.32	308,239
2011	33,000,470.36	11,137,659	10,512,482	22,487,988	26.50	848,603
2012	15,534,191.71	4,932,106	4,655,258	10,878,934	26.87	404,873
2013	10,570,757.70	3,147,972	2,971,271	7,599,487	27.11	280,320
2014	9,773,408.52	2,718,962	2,566,342	7,207,067	27.24	264,577
2015	7,786,516.72	2,004,249	1,891,747	5,894,770	27.40	215,138
2016	9,326,741.36	2,203,909	2,080,200	7,246,541	27.47	263,798
2017	9,209,992.33	1,969,096	1,858,567	7,351,425	27.59	266,453
2018	9,827,282.73	1,877,994	1,772,579	8,054,704	27.51	292,792
2019	13,279,920.23	2,220,403	2,095,768	11,184,152	27.39	408,330
2020	13,218,530.30	1,879,675	1,774,165	11,444,365	27.15	421,524
2021	14,434,310.61	1,671,493	1,577,669	12,856,642	26.71	481,342
2022	16,596,992.08	1,457,216	1,375,420	15,221,572	25.99	585,670
2023	14,991,827.60	859,032	810,813	14,181,015	24.68	574,595
2024	18,930,371.33	435,399	410,959	18,519,412	21.29	869,864
	465,080,920.02	188,947,045	178,341,178	286,739,742		12,192,707

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.5 2.62

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 369.00 OVERHEAD SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1						
1943	47,833.17	41,711	36,579	11,254	11.96	941
1944	1,791.46	1,557	1,365	426	12.09	35
1945	3,984.90	3,453	3,028	957	12.24	78
1946	8,317.88	7,117	6,241	2,077	13.25	157
1947	16,242.27	13,847	12,143	4,099	13.41	306
1948	28,178.68	23,929	20,985	7,194	13.59	529
1949	25,075.27	21,204	18,595	6,480	13.79	470
1950	26,957.21	22,693	19,901	7,056	14.00	504
1951	29,891.63	24,828	21,774	8,118	14.99	542
1952	31,363.51	25,922	22,733	8,631	15.22	567
1953	36,765.18	30,228	26,509	10,256	15.46	663
1954	35,613.24	29,125	25,542	10,071	15.71	641
1955	49,503.99	40,257	35,304	14,200	15.97	889
1956	180,541.14	145,931	127,978	52,563	16.25	3,235
1957	263,424.36	211,582	185,552	77,872	16.54	4,708
1958	247,515.03	195,883	171,784	75,731	17.53	4,320
1959	293,905.77	231,010	202,590	91,316	17.83	5,121
1960	351,812.26	274,554	240,777	111,035	18.15	6,118
1961	389,714.81	301,912	264,769	124,946	18.47	6,765
1962	473,269.35	363,849	319,086	154,183	18.80	8,201
1963	558,108.53	425,614	373,253	184,856	19.15	9,653
1964	555,242.09	419,874	368,219	187,023	19.50	9,591
1965	667,815.07	500,661	439,067	228,748	19.87	11,512
1966	635,444.34	472,135	414,050	221,394	20.24	10,938
1967	600,356.45	441,862	387,502	212,854	20.62	10,323
1968	562,319.91	409,819	359,401	202,919	21.02	9,654
1969	610,006.93	440,120	385,974	224,033	21.42	10,459
1970	590,861.42	421,875	369,974	220,887	21.83	10,119
1971	676,329.65	477,624	418,864	257,466	22.26	11,566
1972	725,255.86	506,374	444,077	281,179	22.69	12,392
1973	783,415.29	540,635	474,123	309,292	23.13	13,372
1974	693,111.16	472,563	414,426	278,685	23.57	11,824
1975	641,655.69	431,963	378,821	262,835	24.03	10,938
1976	737,432.76	489,950	429,674	307,759	24.50	12,562
1977	769,734.23	504,561	442,487	327,247	24.96	13,111
1978	724,212.00	468,131	410,539	313,673	25.44	12,330
1979	722,849.34	463,780	406,723	316,126	25.42	12,436
1980	752,897.42	475,756	417,226	335,671	25.92	12,950
1981	1,158,713.42	720,720	632,053	526,660	26.43	19,927
1982	1,128,129.66	690,415	605,476	522,654	26.94	19,401
1983	989,588.09	595,534	522,268	467,320	27.46	17,018
1984	1,137,175.03	677,074	593,777	543,398	27.52	19,746
1985	1,102,013.22	644,237	564,979	537,034	28.07	19,132
1986	1,020,501.00	585,359	513,345	507,156	28.62	17,720

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 369.00 OVERHEAD SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1						
1987	961,540.42	540,866	474,326	487,214	29.17	16,703
1988	983,550.13	545,674	478,542	505,008	29.29	17,242
1989	875,420.31	475,528	417,026	458,394	29.86	15,351
1990	1,169,629.24	621,424	544,973	624,656	30.44	20,521
1991	1,563,603.92	817,139	716,610	846,994	30.60	27,680
1992	959,602.61	489,589	429,357	530,246	31.20	16,995
1993	2,733,766.85	1,369,070	1,200,640	1,533,127	31.40	48,826
1994	785,547.44	383,347	336,186	449,361	32.00	14,043
1995	1,211,369.50	578,913	507,692	703,678	32.23	21,833
1996	1,373,083.92	637,935	559,453	813,631	32.85	24,768
1997	1,295,328.67	587,820	515,503	779,826	33.10	23,560
1998	2,385,791.30	1,055,951	926,042	1,459,749	33.38	43,731
1999	2,317,239.48	992,705	870,577	1,446,662	34.02	42,524
2000	1,607,070.10	669,345	586,999	1,020,071	34.32	29,722
2001	1,409,017.24	569,525	499,459	909,558	34.64	26,257
2002	1,388,394.07	543,556	476,685	911,709	34.97	26,071
2003	612,445.58	231,749	203,238	409,208	35.32	11,586
2004	22,050.47	8,046	7,056	14,994	35.68	420
2005	55,426.74	19,566	17,159	38,268	35.75	1,070
2006	840,337.95	284,538	249,533	590,805	36.14	16,348
2007	1,778,790.37	575,972	505,113	1,273,677	36.55	34,848
2008	1,384,772.86	429,557	376,711	1,008,062	36.69	27,475
2009	567,904.58	168,100	147,419	420,486	36.86	11,408
2010	711,899.31	200,257	175,620	536,279	37.05	14,474
2011	7,636,253.68	2,031,243	1,781,348	5,854,906	37.26	157,137
2012	2,079,251.87	519,813	455,863	1,623,389	37.50	43,290
2013	1,890,230.90	443,448	388,893	1,501,338	37.52	40,014
2014	1,465,054.07	319,968	280,604	1,184,450	37.58	31,518
2015	1,761,425.59	354,751	311,108	1,450,318	37.67	38,501
2016	2,442,193.58	450,340	394,937	2,047,257	37.59	54,463
2017	1,917,140.24	320,546	281,110	1,636,030	37.35	43,803
2018	2,307,728.11	343,390	301,144	2,006,584	37.17	53,984
2019	3,178,701.76	412,595	361,835	2,816,867	36.87	76,400
2020	2,912,605.35	320,969	281,482	2,631,123	36.32	72,443
2021	4,175,853.19	374,156	328,125	3,847,728	35.56	108,204
2022	3,963,345.99	267,526	234,613	3,728,733	34.54	107,954
2023	3,649,886.97	160,595	140,838	3,509,049	32.63	107,541
2024	2,021,454.11	35,375	31,023	1,990,431	28.07	70,910
	91,479,578.14	33,438,115	29,324,375	62,155,203		1,903,082

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.7 2.08

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 369.10 UNDERGROUND SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1						
1943	891.26	777	891			
1948	3,348.74	2,844	3,349			
1949	5,928.62	5,013	5,929			
1950	5,392.25	4,539	5,392			
1951	3,703.76	3,076	3,704			
1952	5,066.27	4,187	5,066			
1953	6,753.36	5,553	6,753			
1954	12,214.06	9,989	12,214			
1955	6,746.94	5,487	6,747			
1956	11,257.69	9,100	11,258			
1957	10,034.85	8,060	10,035			
1958	8,932.09	7,069	8,932			
1959	8,741.35	6,871	8,741			
1960	9,747.87	7,607	9,748			
1961	5,427.59	4,205	5,428			
1962	8,999.08	6,918	8,999			
1963	9,267.84	7,068	9,268			
1964	9,749.13	7,372	9,749			
1965	20,813.67	15,604	20,814			
1966	298,444.80	221,744	296,985	1,460	20.24	72
1967	471,783.79	347,233	465,055	6,729	20.62	326
1968	571,150.16	416,254	557,496	13,654	21.02	650
1969	529,450.14	381,998	511,616	17,834	21.42	833
1970	506,950.52	361,963	484,783	22,168	21.83	1,015
1971	372,809.26	263,278	352,612	20,197	22.26	907
1972	425,360.27	296,987	397,759	27,601	22.69	1,216
1973	470,428.86	324,643	434,800	35,629	23.13	1,540
1974	454,234.84	309,697	414,782	39,453	23.57	1,674
1975	413,872.64	278,619	373,159	40,714	24.03	1,694
1976	465,240.01	309,105	413,989	51,251	24.50	2,092
1977	523,047.30	342,858	459,195	63,852	24.96	2,558
1978	578,773.96	374,119	501,064	77,710	25.44	3,055
1979	830,455.36	532,820	713,614	116,841	25.42	4,596
1980	603,843.81	381,569	511,042	92,802	25.92	3,580
1981	565,656.83	351,839	471,224	94,433	26.43	3,573
1982	539,935.31	330,440	442,564	97,371	26.94	3,614
1983	633,071.79	380,983	510,257	122,815	27.46	4,473
1984	862,892.34	513,766	688,095	174,797	27.52	6,352
1985	380,899.85	222,674	298,231	82,669	28.07	2,945
1986	764,161.98	438,323	587,053	177,109	28.62	6,188
1987	948,008.94	533,255	714,197	233,812	29.17	8,015
1988	1,039,519.96	576,726	772,418	267,102	29.29	9,119
1989	1,027,579.99	558,181	747,581	279,999	29.86	9,377
1990	1,531,054.55	813,449	1,089,465	441,590	30.44	14,507

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 369.10 UNDERGROUND SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1						
1991	2,084,144.74	1,089,174	1,458,748	625,397	30.60	20,438
1992	342,511.74	174,749	234,044	108,468	31.20	3,477
1993	3,473,725.04	1,739,642	2,329,930	1,143,795	31.40	36,427
1994	1,053,335.11	514,028	688,446	364,889	32.00	11,403
1995	3,082,176.49	1,472,972	1,972,775	1,109,401	32.23	34,421
1996	2,171,600.44	1,008,926	1,351,271	820,329	32.85	24,972
1997	2,653,231.48	1,204,036	1,612,585	1,040,646	33.10	31,439
1998	2,419,053.64	1,070,673	1,433,970	985,084	33.38	29,511
1999	3,713,599.73	1,590,906	2,130,726	1,582,874	34.02	46,528
2000	2,415,235.44	1,005,946	1,347,279	1,067,956	34.32	31,118
2001	2,700,963.35	1,091,729	1,462,170	1,238,793	34.64	35,762
2002	2,833,463.20	1,109,301	1,485,705	1,347,758	34.97	38,540
2003	1,217,630.34	460,751	617,091	600,539	35.32	17,003
2006	463,815.83	157,048	210,337	253,479	36.14	7,014
2007	812,200.53	262,991	352,228	459,973	36.55	12,585
2008	677,871.11	210,276	281,626	396,245	36.69	10,800
2013	1,119.85	263	352	768	37.52	20
	48,077,321.74	24,147,273	32,331,336	15,745,986		485,429

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.4 1.01

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 370.10 METERS - SMART GRID

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-S2						
2012	19,170.54	14,234	11,093	8,078	4.34	1,861
2013	14,118.46	9,985	7,782	6,336	4.76	1,331
2014	111,418.85	74,517	58,074	53,345	5.20	10,259
2015	6,926,803.31	4,329,945	3,374,500	3,552,303	5.70	623,211
2016	35,501,831.46	20,491,657	15,969,972	19,531,859	6.23	3,135,130
2017	34,492,861.47	18,057,013	14,072,556	20,420,305	6.83	2,989,796
2018	29,708,505.70	13,808,513	10,761,530	18,946,976	7.49	2,529,636
2019	9,899,423.28	3,974,618	3,097,580	6,801,843	8.20	829,493
2020	6,897,225.24	2,299,535	1,792,120	5,105,105	9.00	567,234
2021	6,020,896.85	1,580,485	1,231,735	4,789,162	9.83	487,199
2022	5,454,427.35	1,028,160	801,287	4,653,140	10.76	432,448
2023	5,516,058.64	626,624	488,353	5,027,706	11.71	429,351
2024	5,473,046.87	206,881	161,231	5,311,816	12.71	417,924
	146,035,788.02	66,502,167	51,827,813	94,207,975		12,454,873

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.6 8.53

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R0.5						
1900	47,396.58	47,397	47,397			
1952	4,304.37	4,304	4,304			
1953	63.56	64	64			
1954	248.41	248	248			
1957	42.14	42	42			
1958	738.28	738	738			
1959	40.52	41	41			
1960	5,137.23	5,137	5,137			
1961	17,922.85	17,923	17,923			
1962	29,660.21	29,660	29,660			
1963	107,519.55	107,520	107,520			
1964	49,611.29	49,611	49,611			
1965	67,486.47	67,459	67,486			
1966	78,196.20	77,305	78,196			
1967	235.42	230	235			
1968	915.25	889	915			
1971	234.47	222	234			
1973	260.58	243	261			
1974	12,740.78	11,775	12,741			
1976	653.83	593	654			
1977	687.79	621	688			
1978	1,454.90	1,299	1,455			
1979	26,027.43	22,974	26,027			
1980	14,891.30	13,054	14,891			
1981	269,915.25	233,639	269,915			
1982	381,260.61	327,312	381,261			
1983	352,765.47	300,133	352,765			
1984	427,655.31	358,546	425,063	2,592	7.81	332
1985	472,578.37	392,004	464,728	7,850	8.12	967
1986	629,108.77	515,869	611,572	17,537	8.45	2,075
1987	765,747.70	620,256	735,325	30,423	8.80	3,457
1988	847,460.16	677,460	803,141	44,319	9.16	4,838
1989	1,045,982.40	824,339	977,269	68,713	9.55	7,195
1990	2,620,165.53	2,042,943	2,421,945	198,221	9.75	20,330
1991	842,694.02	646,515	766,455	76,239	10.17	7,496
1992	431,092.72	325,044	385,345	45,748	10.60	4,316
1993	695,648.54	517,145	613,085	82,564	10.87	7,596
1994	682,917.80	497,847	590,207	92,711	11.34	8,176
1995	2,590,636.03	1,856,968	2,201,469	389,167	11.65	33,405
1996	2,128,263.50	1,498,298	1,776,259	352,004	11.98	29,383
1997	2,964,720.78	2,046,250	2,425,866	538,855	12.34	43,667
1998	2,460,947.78	1,663,109	1,971,646	489,302	12.71	38,497
1999	68,845.05	45,465	53,900	14,945	13.11	1,140
2000	215,303.80	138,742	164,481	50,823	13.52	3,759

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R0.5						
2001	112,406.44	70,794	83,928	28,478	13.81	2,062
2003	155,316.20	92,506	109,667	45,649	14.60	3,127
2004	358,178.91	207,063	245,477	112,702	14.96	7,534
2005	414,539.51	232,805	275,994	138,546	15.22	9,103
2006	504,394.83	273,382	324,099	180,296	15.63	11,535
2007	145,512.25	76,132	90,256	55,256	15.95	3,464
2008	160,500.52	80,764	95,747	64,754	16.29	3,975
2009	165,452.85	80,013	94,857	70,596	16.55	4,266
2010	425,047.88	196,627	233,105	191,943	16.85	11,391
2011	1,449,816.84	639,949	758,671	691,146	17.08	40,465
2012	628,669.11	263,287	312,131	316,538	17.35	18,244
2013	442,064.45	174,881	207,325	234,739	17.57	13,360
2014	601,699.27	222,990	264,359	337,340	17.83	18,920
2015	263,409.33	91,087	107,985	155,424	17.97	8,649
2016	131,325.43	41,972	49,758	81,567	18.10	4,506
2017	139,676.01	40,855	48,434	91,242	18.14	5,030
2018	124,208.42	32,779	38,860	85,348	18.13	4,708
2019	181,440.86	42,421	50,291	131,150	18.03	7,274
2020	145,360.20	29,305	34,742	110,618	17.82	6,208
2021	120,301.13	20,126	23,860	96,441	17.42	5,536
2022	131,897.39	17,081	20,250	111,647	16.81	6,642
2023	145,588.34	12,710	15,068	130,521	15.68	8,324
	28,306,985.17	18,926,762	22,343,029	5,963,957		420,952

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.2 1.49

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 371.21 INSTALLATIONS ON CUSTOMER PREMISES - METER SOCKET DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-R2.5						
1997	213,010.45	182,763	200,297	12,713	4.55	2,794
1998	10,728.04	9,069	9,939	789	4.85	163
	223,738.49	191,832	210,236	13,503		2,957
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					4.6	1.32

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 371.23 INSTALLATIONS ON CUSTOMER PREMISES - SURGE SUPPRESSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 20-S3						
1997	141,661.98	133,233	141,662			
1998	6,034.52	5,629	6,035			
	147,696.50	138,862	147,697			

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 372.00 LEASED PROPERTY ON CUSTOMER PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R3						
1948	335.18	335	335			
1949	2,134.65	2,135	2,135			
1950	102.34	102	102			
1951	1,809.13	1,809	1,809			
1952	175.35	175	175			
1953	178.68	179	179			
1954	8.19	8	8			
1956	4,065.11	4,065	4,065			
1957	71.78	72	72			
1960	1,914.20	1,901	1,914			
1963	4,455.30	4,356	4,455			
1965	14,198.77	13,770	14,199			
1966	87.97	85	88			
1967	3,448.43	3,311	3,448			
1969	1,525.04	1,447	1,525			
1971	1,949.76	1,836	1,950			
1973	749.44	699	749			
1976	819.15	747	819			
1977	1,624.26	1,474	1,624			
1978	51,610.51	46,315	51,611			
1980	993.51	880	994			
1983	5,270.38	4,527	5,270			
1984	6,090.82	5,155	6,091			
1985	12,547.43	10,507	12,547			
1988	3,275.76	2,619	3,276			
1991	6,061.78	4,609	6,062			
1992	17,393.03	12,944	17,393			
2003	35,509.93	19,317	35,137	373	18.02	21
2006	17,907.26	8,547	15,547	2,360	20.26	116
	196,313.14	153,926	193,579	2,734		137

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.0 0.07

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-R1						
1958	29,815.11	29,815	29,815			
1985	124.86	125	125			
1990	937.72	893	388	550	1.73	318
1991	1,650.44	1,559	677	973	1.96	496
1992	915.68	854	371	545	2.34	233
1993	142.12	131	57	85	2.63	32
1994	12,187.35	11,115	4,823	7,364	2.94	2,505
1995	50,746.36	45,809	19,878	30,868	3.18	9,707
1996	44,908.06	39,932	17,328	27,580	3.55	7,769
1997	33,042.65	28,985	12,578	20,465	3.85	5,316
1998	20,989.31	18,133	7,869	13,120	4.17	3,146
1999	819,256.66	695,713	301,900	517,357	4.53	114,207
2000	691,160.52	575,737	249,837	441,324	4.91	89,883
2001	703,361.24	575,209	249,608	453,753	5.24	86,594
2002	614,265.26	492,026	213,511	400,754	5.59	71,691
2003	64,683.82	50,622	21,967	42,717	5.97	7,155
2004	259,837.61	198,152	85,987	173,851	6.38	27,249
2005	337,244.48	250,573	108,734	228,510	6.75	33,853
2006	469,428.75	338,693	146,973	322,456	7.14	45,162
2007	241,229.20	168,426	73,087	168,142	7.56	22,241
2008	673,985.29	454,805	197,359	476,626	7.95	59,953
2009	594,754.42	386,234	167,604	427,150	8.37	51,033
2010	1,143,230.12	711,089	308,572	834,658	8.81	94,740
2011	4,037,178.26	2,398,084	1,040,632	2,996,546	9.23	324,653
2012	2,475,374.43	1,395,616	605,618	1,869,756	9.67	193,356
2013	1,582,101.00	842,311	365,515	1,216,586	10.10	120,454
2014	1,811,741.86	905,509	392,939	1,418,803	10.51	134,996
2015	1,729,508.90	805,086	349,362	1,380,147	10.91	126,503
2016	1,853,083.12	797,011	345,857	1,507,226	11.26	133,857
2017	1,459,028.03	572,231	248,316	1,210,712	11.62	104,192
2018	1,878,323.58	661,733	287,154	1,591,170	11.95	133,152
2019	1,958,001.05	607,372	263,565	1,694,436	12.23	138,548
2020	1,936,922.44	515,221	223,577	1,713,345	12.42	137,950
2021	1,978,524.45	432,901	187,854	1,790,670	12.50	143,254
2022	1,920,250.60	321,642	139,574	1,780,677	12.43	143,256
2023	2,479,979.40	274,782	119,240	2,360,739	12.03	196,238
2024	3,133,446.94	142,572	61,868	3,071,579	10.49	292,810
	37,041,361.09	15,746,701	6,850,119	30,191,242		3,056,502

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.9 8.25

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 373.30 STREET LIGHTING AND SIGNAL SYSTEMS - LED

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-R1						
2016	654,014.59	281,292	284,005	370,010	11.26	32,861
2017	1,584,525.09	621,451	627,444	957,081	11.62	82,365
2018	1,206,357.43	425,000	429,098	777,259	11.95	65,043
2019	801,697.99	248,687	251,085	550,613	12.23	45,022
2020	771,506.53	205,221	207,200	564,307	12.42	45,435
2021	1,449,138.45	317,071	320,129	1,129,009	12.50	90,321
2022	846,079.67	141,718	143,084	702,996	12.43	56,556
2023	1,210,612.02	134,136	135,430	1,075,182	12.03	89,375
2024	1,511,828.60	68,788	69,451	1,442,378	10.49	137,500
	10,035,760.37	2,443,364	2,466,926	7,568,834		644,478

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.7 6.42

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 389.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
1946	1.00	1	1			
1951	661.00	568	661			
1954	1,120.07	948	1,120			
1955	211.78	178	212			
1959	116.55	95	117			
1961	881.41	705	881			
1963	1,290.70	1,008	1,291			
1966	528.49	402	528			
1967	1.00	1	1			
1968	2,459.91	1,821	2,460			
1970	124.55	90	125			
1973	129.76	90	130			
1974	1,479.37	1,016	1,479			
1976	579.85	385	580			
1985	10,000.00	5,648	10,000			
1990	1,371.15	691	192,653	191,282-		
	20,956.59	13,647	212,239	191,283-		

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MISCELLANEOUS IMPROVEMENTS - ALL OTHER LOCATIONS						
SURVIVOR CURVE.. IOWA 45-S0						
1949	32,625.03	30,544	27,553	5,072	5.15	985
1950	8,518.17	7,932	7,155	1,363	5.50	248
1951	69,345.90	64,221	57,932	11,414	5.87	1,944
1952	9,175.68	8,449	7,622	1,554	6.24	249
1953	544.81	499	450	95	6.62	14
1954	5,860.44	5,329	4,807	1,053	7.02	150
1955	3,296.48	2,978	2,686	610	7.42	82
1956	14,648.11	13,145	11,858	2,790	7.83	356
1957	4,064.64	3,622	3,267	797	8.26	96
1958	1,649.25	1,459	1,316	333	8.69	38
1959	6,186.26	5,470	4,934	1,252	8.58	146
1960	101,501.81	89,037	80,317	21,184	9.03	2,346
1961	15,945.80	13,873	12,514	3,431	9.49	362
1962	213.94	185	167	47	9.96	5
1963	239,018.64	204,313	184,304	54,714	10.45	5,236
1964	1,706.65	1,456	1,313	393	10.43	38
1965	13,599.43	11,490	10,365	3,235	10.92	296
1966	310,763.95	259,985	234,524	76,240	11.43	6,670
1967	4,854.01	4,047	3,651	1,203	11.46	105
1968	26,844.73	22,144	19,975	6,869	11.99	573
1969	92,683.63	76,130	68,674	24,009	12.07	1,989
1970	1,080.12	877	791	289	12.62	23
1971	838,856.16	673,182	607,256	231,600	13.17	17,585
1972	426,143.22	340,062	306,759	119,384	13.29	8,983
1973	118,717.84	93,550	84,388	34,329	13.86	2,477
1974	471,019.90	368,714	332,605	138,415	14.01	9,880
1975	887.42	690	622	265	14.19	19
1976	73,196.60	56,091	50,598	22,599	14.79	1,528
1977	20,222.34	15,369	13,864	6,358	15.00	424
1978	58,578.04	44,127	39,806	18,772	15.23	1,233
1979	413,103.75	306,358	276,356	136,748	15.85	8,628
1980	21,349.94	15,675	14,140	7,210	16.11	448
1981	697,467.26	506,640	457,024	240,443	16.38	14,679
1982	326,432.60	234,444	211,484	114,948	16.67	6,896
1983	797,928.96	566,210	510,760	287,169	16.98	16,912
1984	356,633.55	249,857	225,388	131,245	17.31	7,582
1985	1,420,854.11	982,094	885,916	534,938	17.65	30,308
1986	1,669,905.98	1,137,874	1,026,440	643,466	18.00	35,748
1987	173,894.51	116,718	105,288	68,607	18.37	3,735
1988	65,253.78	43,107	38,885	26,368	18.75	1,406
1989	310,837.31	201,920	182,146	128,692	19.15	6,720
1990	1,130,751.63	725,603	654,543	476,208	19.26	24,725
1991	77,881.98	49,050	44,246	33,636	19.69	1,708

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MISCELLANEOUS IMPROVEMENTS - ALL OTHER LOCATIONS						
SURVIVOR CURVE.. IOWA 45-S0						
1992	11,363.18	7,054	6,363	5,000	19.85	252
1993	700,717.67	426,036	384,314	316,404	20.31	15,579
1994	411,163.50	245,794	221,723	189,441	20.52	9,232
1995	122,938.70	71,808	64,776	58,163	21.01	2,768
1996	368,600.95	211,135	190,458	178,143	21.25	8,383
1997	88,065.35	49,405	44,567	43,499	21.52	2,021
1998	264,949.54	145,351	131,117	133,833	21.81	6,136
1999	63,732.06	34,129	30,787	32,945	22.12	1,489
2000	508,304.70	265,233	239,258	269,046	22.45	11,984
2001	259,256.58	131,599	118,711	140,545	22.80	6,164
2002	4,266.76	2,103	1,897	2,370	23.16	102
2003	287,191.52	137,680	124,197	162,995	23.35	6,981
2004	369,724.69	172,070	155,219	214,506	23.55	9,109
2005	412,505.62	185,009	166,891	245,615	23.98	10,242
2006	108,981.81	47,178	42,558	66,424	24.24	2,740
2007	57,698.22	24,031	21,678	36,021	24.52	1,469
2008	418,177.34	166,978	150,626	267,552	24.82	10,780
2009	573,724.07	219,622	198,114	375,610	24.99	15,030
2011	949,436.06	328,125	295,991	653,445	25.56	25,565
2012	508,480.28	165,866	149,622	358,858	25.82	13,898
2013	3,839,391.40	1,174,470	1,059,452	2,779,939	26.09	106,552
2014	1,000,490.33	285,740	257,757	742,733	26.26	28,284
2015	777,508.77	205,340	185,231	592,278	26.47	22,375
2016	1,630,084.01	393,502	354,966	1,275,118	26.71	47,739
2017	5,614,317.66	1,225,044	1,105,073	4,509,244	26.87	167,817
2018	1,673,107.46	324,081	292,343	1,380,764	27.06	51,026
2019	349,919.58	58,717	52,967	296,953	27.29	10,881
2020	1,551,227.80	218,413	197,023	1,354,204	27.45	49,333
2021	361,740.39	40,877	36,874	324,867	27.46	11,831
2022	658,994.07	54,828	49,459	609,535	27.53	22,141
2023	3,979,461.76	205,340	185,231	3,794,231	27.57	137,622
2024	7,760,917.95	139,697	126,016	7,634,902	27.35	279,155
	46,120,484.14	14,916,775	13,455,948	32,664,536		1,318,255
RICHLAND OPERATING CENTER						
INTERIM SURVIVOR CURVE.. IOWA 80-S0						
PROBABLE RETIREMENT YEAR.. 6-2037						
1983	2,957.30	2,307	2,081	876	11.69	75
1984	15,145.59	11,777	10,624	4,522	11.58	391
1985	1,662.41	1,280	1,155	508	11.78	43

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RICHLAND OPERATING CENTER						
INTERIM SURVIVOR CURVE.. IOWA 80-S0						
PROBABLE RETIREMENT YEAR.. 6-2037						
1987	6,489,445.04	4,939,766	4,456,006	2,033,439	11.76	172,911
1992	4,592.85	3,373	3,043	1,550	11.75	132
1993	34,806.99	25,326	22,846	11,961	11.79	1,015
1996	26,277.06	18,573	16,754	9,523	11.82	806
1997	184,829.73	129,104	116,461	68,369	11.87	5,760
1998	23,022.87	15,923	14,364	8,659	11.82	733
2000	267,126.97	179,990	162,363	104,764	11.86	8,833
2001	60,587.86	40,291	36,345	24,243	11.84	2,048
2002	276,178.10	180,841	163,131	113,047	11.86	9,532
2003	9,320.28	5,991	5,404	3,916	11.95	328
2005	4,109.63	2,548	2,298	1,811	11.95	152
2007	13,651.13	8,122	7,327	6,325	11.91	531
2009	648,765.33	366,033	330,187	318,579	11.97	26,615
2011	290,278.19	153,615	138,571	151,707	12.01	12,632
2013	19,206.10	9,388	8,469	10,737	12.03	893
2014	6,532.44	3,045	2,747	3,786	12.02	315
2015	122,349.86	53,932	48,650	73,700	12.05	6,116
2016	421,847.45	174,645	157,542	264,306	12.03	21,971
2018	522,511.17	182,722	164,828	357,683	12.09	29,585
2019	109,234.61	34,190	30,842	78,393	12.07	6,495
2023	226.89	25	23	204	12.11	17
2024	415,641.23	16,459	14,847	400,794	12.11	33,096
	9,970,307.08	6,559,266	5,916,905	4,053,402		341,025
ERIE OPERATING CENTER						
INTERIM SURVIVOR CURVE.. IOWA 80-S0						
PROBABLE RETIREMENT YEAR.. 6-2039						
1944	131.02	114	103	28	12.09	2
1950	346.22	297	268	78	12.45	6
1952	858.66	728	657	202	12.97	16
1954	1,973,616.55	1,669,680	1,506,165	467,451	12.83	36,434
1956	3,794.77	3,197	2,884	911	12.80	71
1957	1,998.58	1,673	1,509	489	13.15	37
1958	29.32	25	23	7	12.87	1
1959	3,527.84	2,958	2,668	860	12.62	68
1961	1,603.90	1,334	1,203	401	12.84	31
1962	236.06	196	177	59	12.69	5
1963	73,053.85	60,204	54,308	18,746	13.13	1,428
1964	118,741.91	97,701	88,133	30,609	13.03	2,349

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ERIE OPERATING CENTER						
INTERIM SURVIVOR CURVE.. IOWA 80-S0						
PROBABLE RETIREMENT YEAR.. 6-2039						
1965	15,715.17	12,904	11,640	4,075	12.96	314
1966	13,480.78	11,041	9,960	3,521	12.93	272
1968	5,280.66	4,296	3,875	1,405	12.94	109
1969	1,943.50	1,575	1,421	523	12.99	40
1970	8,417.93	6,790	6,125	2,293	13.07	175
1971	3,694.79	2,965	2,675	1,020	13.17	77
1972	13,514.26	10,784	9,728	3,786	13.29	285
1973	28,373.05	22,647	20,429	7,944	13.02	610
1974	19,734.69	15,646	14,114	5,621	13.20	426
1975	7,974.07	6,276	5,661	2,313	13.40	173
1976	10,412.67	8,181	7,380	3,033	13.23	229
1977	1,760.18	1,380	1,245	515	13.10	39
1978	9,526.44	7,398	6,674	2,853	13.38	213
1979	28,225.58	21,832	19,694	8,532	13.32	641
1980	1,609.32	1,239	1,118	492	13.31	37
1981	44,521.63	34,086	30,748	13,774	13.32	1,034
1982	95,450.75	72,619	65,507	29,943	13.36	2,241
1983	255,365.98	192,878	173,989	81,377	13.45	6,050
1984	44,922.63	33,840	30,526	14,397	13.26	1,086
1985	5,647.37	4,216	3,803	1,844	13.41	138
1986	19,978.66	14,844	13,390	6,588	13.32	495
1987	35,598.25	26,165	23,603	11,996	13.52	887
1988	162,027.56	118,280	106,697	55,331	13.50	4,099
1989	28,059.20	20,320	18,330	9,729	13.52	720
1990	651,929.84	467,825	422,010	229,920	13.58	16,931
1991	23,585.79	16,831	15,183	8,403	13.45	625
1992	78,881.44	55,627	50,179	28,702	13.59	2,112
1993	316,979.94	221,664	199,956	117,024	13.55	8,636
1994	373,996.14	258,955	233,595	140,401	13.55	10,362
1995	16,789.89	11,491	10,366	6,424	13.60	472
1997	14,333.29	9,578	8,640	5,693	13.65	417
1998	190,304.41	125,563	113,266	77,038	13.66	5,640
2001	13,689.97	8,655	7,807	5,883	13.67	430
2003	50,280.29	30,701	27,694	22,586	13.71	1,647
2004	3,605,440.88	2,165,428	1,953,364	1,652,077	13.63	121,209
2005	28,015.72	16,445	14,835	13,181	13.72	961
2006	2,127,335.84	1,220,027	1,100,548	1,026,788	13.76	74,621
2007	43,906.43	24,588	22,180	21,726	13.75	1,580
2008	112,899.37	61,666	55,627	57,272	13.71	4,177
2009	87,158.65	46,203	41,678	45,480	13.74	3,310
2010	47,942.24	24,609	22,199	25,743	13.75	1,872
2011	89,027.10	44,104	39,785	49,242	13.75	3,581

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ERIE OPERATING CENTER						
INTERIM SURVIVOR CURVE.. IOWA 80-S0						
PROBABLE RETIREMENT YEAR.. 6-2039						
2013	85,927.00	39,028	35,206	50,721	13.82	3,670
2015	161,534.19	65,680	59,248	102,286	13.86	7,380
2016	186,937.53	71,036	64,079	122,858	13.87	8,858
2017	745,923.27	261,819	236,179	509,745	13.87	36,752
2018	1,786,935.47	570,390	514,531	1,272,405	13.87	91,738
2019	104,534.08	29,667	26,762	77,772	13.88	5,603
2020	1,070,162.66	261,548	235,934	834,229	13.92	59,930
2021	60,274.00	12,109	10,923	49,351	13.92	3,545
2022	346,807.01	52,784	47,615	299,192	13.92	21,494
2023	1,970,457.51	191,528	172,771	1,797,686	13.93	129,051
2024	657,586.77	22,818	20,583	637,003	13.91	45,795
	18,088,750.52	8,878,676	8,009,171	10,079,580		733,237
ALTOONA OPERATING CENTER						
INTERIM SURVIVOR CURVE.. IOWA 80-S0						
PROBABLE RETIREMENT YEAR.. 6-2038						
1954	26.33	22	20	6	12.15	
1961	929.69	779	703	227	12.26	19
1963	1,116.58	934	843	274	12.03	23
1964	2,158,305.58	1,801,969	1,625,499	532,807	11.96	44,549
1966	8,697.28	7,174	6,471	2,226	12.43	179
1967	13,360.38	10,985	9,909	3,451	12.43	278
1968	8,386.07	6,870	6,197	2,189	12.47	176
1969	1,843.46	1,514	1,366	478	12.07	40
1970	2,072.25	1,694	1,528	544	12.17	45
1971	948.88	772	696	252	12.29	21
1972	530.00	429	387	143	12.44	11
1973	2,374.77	1,920	1,732	643	12.19	53
1974	3,933.36	3,158	2,849	1,085	12.39	88
1976	30,098.29	23,940	21,596	8,503	12.48	681
1977	2,648.86	2,101	1,895	754	12.38	61
1978	1,494.70	1,182	1,066	428	12.32	35
1979	285,659.06	224,871	202,849	82,810	12.30	6,733
1980	6,162.51	4,826	4,353	1,809	12.32	147
1981	576.22	449	405	171	12.37	14
1982	39,822.95	30,803	27,786	12,037	12.45	967
1983	109,779.49	84,289	76,034	33,745	12.55	2,689
1984	65,023.77	49,769	44,895	20,129	12.41	1,622
1985	160,554.88	121,765	109,840	50,715	12.58	4,031

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ALTOONA OPERATING CENTER						
INTERIM SURVIVOR CURVE.. IOWA 80-S0						
PROBABLE RETIREMENT YEAR.. 6-2038						
1986	14,325.75	10,810	9,751	4,574	12.52	365
1987	35,847.87	26,886	24,253	11,595	12.50	928
1989	128,233.34	94,687	85,414	42,819	12.58	3,404
1990	64,430.82	47,125	42,510	21,921	12.67	1,730
1991	38,562.93	28,035	25,289	13,273	12.58	1,055
1992	631.96	456	411	221	12.55	18
1993	343,514.50	244,548	220,599	122,916	12.75	9,640
1995	1,223,410.78	855,409	771,637	451,774	12.69	35,601
1996	1,503,593.65	1,041,389	939,404	564,190	12.65	44,600
1997	31,021.96	21,244	19,164	11,858	12.66	937
1998	8,936.35	6,039	5,448	3,489	12.71	275
1999	94,948.09	63,435	57,223	37,725	12.67	2,978
2000	38,383.99	25,203	22,735	15,649	12.81	1,222
2001	78,151.83	50,689	45,725	32,427	12.73	2,547
2003	108,212.28	67,936	61,283	46,929	12.75	3,681
2005	98,613.13	59,424	53,604	45,009	12.86	3,500
2009	12,202.62	6,677	6,023	6,180	12.83	482
2010	1,376.00	728	657	719	12.90	56
2011	437,267.57	223,706	201,798	235,470	12.89	18,268
2012	28,763.49	14,166	12,779	15,985	12.88	1,241
2013	3,209,775.42	1,509,878	1,362,013	1,847,763	12.95	142,684
2014	171,450.37	76,878	69,349	102,101	12.92	7,903
2015	375,907.74	159,272	143,674	232,234	12.92	17,975
2016	438,615.82	173,736	156,722	281,894	12.96	21,751
2018	278,265.66	92,774	83,688	194,577	12.99	14,979
2020	24,432.04	6,279	5,664	18,768	13.01	1,443
2023	1,061,796.78	109,577	98,846	962,951	13.03	73,903
	12,755,018.10	7,399,201	6,674,583	6,080,435		475,628
	86,934,559.84	37,753,918	34,056,607	52,877,953		2,868,145

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.4 3.30

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 390.20 MISCELLANEOUS IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R0.5						
1926	2,322.69	2,323	2,323			
1927	421.59	422	422			
1929	3,130.45	3,130	3,130			
1942	1,827.22	1,827	1,827			
1944	31.50	32	32			
1948	4,814.50	4,714	4,814			
1951	10,028.58	9,656	10,029			
1952	265.63	254	266			
1953	4,004.94	3,809	4,005			
1954	106,433.15	100,547	106,433			
1955	13,026.84	12,222	13,027			
1956	2,957.61	2,755	2,958			
1957	7,527.99	6,962	7,528			
1958	3,786.06	3,474	3,786			
1959	1,444.61	1,315	1,445			
1960	5,625.66	5,116	5,626			
1961	20,648.41	18,619	20,648			
1963	66,520.85	59,323	66,521			
1964	448,196.65	395,892	448,197			
1965	8,435.73	7,378	8,436			
1966	57,116.56	49,783	57,117			
1967	1,016.52	877	1,010	7	9.17	1
1968	14,493.64	12,447	14,340	154	9.29	17
1969	93,146.03	79,100	91,133	2,013	9.86	204
1970	15,114.06	12,768	14,710	404	10.01	40
1971	82,870.92	69,164	79,685	3,186	10.60	301
1972	71,406.55	59,232	68,242	3,165	10.79	293
1973	30,739.45	25,329	29,182	1,557	11.00	142
1974	133,703.29	108,701	125,237	8,466	11.61	729
1975	18,313.95	14,776	17,024	1,290	11.85	109
1976	16,685.50	13,352	15,383	1,302	12.11	108
1977	32,610.67	25,714	29,626	2,985	12.74	234
1978	47,900.03	37,420	43,112	4,788	13.02	368
1979	38,935.94	30,117	34,698	4,238	13.32	318
1980	765.53	586	675	91	13.64	7
1981	199,989.81	151,372	174,399	25,591	13.97	1,832
1982	81,692.46	61,106	70,401	11,291	14.32	788
1983	112,738.31	83,280	95,949	16,789	14.68	1,144
1984	254,534.38	185,556	213,783	40,751	15.06	2,706
1985	101,321.86	72,840	83,920	17,402	15.45	1,126
1986	198,651.51	140,725	162,132	36,520	15.85	2,304
1987	1,224,154.59	853,848	983,735	240,420	16.26	14,786
1988	51,462.03	35,499	40,899	10,563	16.41	644
1989	101,116.17	68,557	78,986	22,130	16.86	1,313

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 390.20 MISCELLANEOUS IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R0.5						
1990	54,545.30	36,316	41,840	12,705	17.32	734
1991	15,312.50	10,054	11,583	3,730	17.52	213
1992	72,705.81	46,786	53,903	18,803	18.01	1,044
1993	226,282.35	143,282	165,078	61,204	18.25	3,354
1994	311,337.66	192,780	222,106	89,232	18.76	4,757
1995	11,916.00	7,241	8,343	3,573	19.04	188
1996	58,179.50	34,652	39,923	18,256	19.35	943
1997	727,827.20	422,285	486,523	241,304	19.90	12,126
1998	69,601.29	39,471	45,475	24,126	20.23	1,193
1999	138,066.84	76,406	88,029	50,038	20.58	2,431
2000	407,528.87	220,636	254,199	153,330	20.75	7,389
2001	592,374.11	311,826	359,261	233,113	21.14	11,027
2003	131,277.91	65,193	75,110	56,168	21.79	2,578
2004	178,973.72	86,230	99,348	79,626	22.05	3,611
2005	100,540.11	46,852	53,979	46,561	22.34	2,084
2006	19,095.10	8,585	9,891	9,204	22.65	406
2007	164,854.25	71,250	82,089	82,765	22.99	3,600
2010	63,970.65	24,302	27,999	35,972	23.67	1,520
2011	62,524.46	22,621	26,062	36,463	23.81	1,531
	7,098,844.05	4,698,687	5,387,572	1,711,272		90,243

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.0 1.27

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 391.00 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
2007	76,204.56	66,679	76,205			
2008	12,761.85	10,529	12,762			
2009	7,596.13	5,887	7,596			
2012	14,088.64	8,805	13,911	178	7.50	24
2013	58,549.45	33,666	53,190	5,359	8.50	630
2014	109.23	57	90	19	9.50	2
2015	33,507.17	15,916	25,146	8,361	10.50	796
2018	47,022.63	15,282	24,145	22,878	13.50	1,695
2020	91,743.90	20,642	32,613	59,131	15.50	3,815
2022	2,464.23	308	487	1,977	17.50	113
2023	13.51	1	2	12	18.50	1
	344,061.30	177,772	246,147	97,915		7,076

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.8 2.06

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 391.25 OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
2020	3,564,616.72	3,208,155	2,951,259	613,358	0.50	613,358
2021	861,729.13	603,210	554,908	306,821	1.50	204,547
2022	392,663.51	196,332	180,610	212,054	2.50	84,822
2023	95,463.62	28,639	26,346	69,118	3.50	19,748
2024	1,865,609.49	186,561	171,622	1,693,987	4.50	376,442
	6,780,082.47	4,222,897	3,884,745	2,895,337		1,298,917

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.2 19.16

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 391.30 OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
2020	850,368.90	765,332	614,298	236,071	0.50	236,071
2021	175,680.97	122,977	98,708	76,973	1.50	51,315
2022	503,568.86	251,784	202,096	301,473	2.50	120,589
2023	1,198,818.14	359,645	288,672	910,146	3.50	260,042
	2,728,436.87	1,499,738	1,203,774	1,524,663		668,017
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					2.3	24.48

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 392.30 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 13-L3						
1992	44,650.08	44,650	44,650			
1997	204,248.90	199,960	196,384	7,865	0.59	7,865
2009	77,275.47	64,556	63,402	13,873	3.05	4,549
2013	190,865.32	145,974	143,363	47,502	3.54	13,419
2014	13,409.21	9,884	9,707	3,702	3.75	987
2015	81,527.66	57,159	56,137	25,391	4.05	6,269
2019	11,471.64	5,275	5,181	6,291	6.46	974
2020	4.52	2	2	3	7.26	
2021	23.71	7	7	17	8.11	2
2022	63.17	14	14	49	9.02	5
2023	37.87	5	4	34	9.98	3
	623,577.55	527,486	518,851	104,726		34,073

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.1 5.46

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 392.40 TRANSPORTATION EQUIPMENT - POLE TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-L2						
1946	203.37	201	179	24	0.87	24
1960	11,839.65	11,226	10,004	1,836	3.52	522
1961	9,530.85	9,018	8,036	1,495	3.61	414
1962	4,184.28	3,923	3,496	688	4.17	165
1964	23,165.50	21,583	19,233	3,932	4.44	886
1965	6,137.99	5,697	5,077	1,061	4.60	231
1966	3,266.74	3,019	2,690	577	4.79	120
1968	18,848.52	17,252	15,373	3,476	5.23	665
1972	31,088.74	28,073	25,016	6,073	5.64	1,077
1973	5,250.52	4,705	4,193	1,058	5.97	177
1974	605.71	538	479	127	6.32	20
1976	512.36	452	403	109	6.45	17
1977	1,408.66	1,231	1,097	312	6.85	46
1978	28,283.69	24,595	21,917	6,367	6.97	913
1979	46,902.10	40,547	36,132	10,770	7.13	1,511
1980	26,159.32	22,466	20,020	6,139	7.32	839
1981	22,670.30	19,329	17,224	5,446	7.52	724
1983	31,977.66	26,807	23,888	8,090	8.00	1,011
1984	23,373.43	19,500	17,377	5,996	8.04	746
1985	43,411.99	35,841	31,938	11,474	8.34	1,376
1986	144,122.25	118,180	105,312	38,810	8.45	4,593
1987	79,753.50	64,600	57,566	22,188	8.80	2,521
1988	59,037.86	47,407	42,245	16,793	8.95	1,876
1989	142,332.36	113,183	100,859	41,473	9.14	4,538
1990	157,332.82	124,293	110,759	46,574	9.17	5,079
1991	149,706.51	116,861	104,136	45,571	9.42	4,838
1992	37,728.98	29,183	26,005	11,724	9.52	1,232
1993	103,891.66	79,519	70,860	33,032	9.65	3,423
1994	803,246.08	607,575	541,417	261,829	9.82	26,663
1996	102,396.18	75,589	67,358	35,038	10.11	3,466
1997	50,213.69	36,596	32,611	17,603	10.23	1,721
2005	22,953.24	14,323	12,763	10,190	11.75	867
2006	18,100.49	10,983	9,787	8,313	11.99	693
2007	33,905.33	19,936	17,765	16,140	12.26	1,316
2008	25,380.34	14,365	12,801	12,579	12.65	994
2009	365,022.45	198,025	176,463	188,559	13.07	14,427
2010	56,775.67	29,387	26,187	30,589	13.51	2,264
2013	3,586.57	1,551	1,382	2,205	15.10	146
2014	130,061.53	52,168	46,488	83,574	15.68	5,330
2017	7,091.17	2,112	1,882	5,209	17.69	294
2019	58.17	13	12	46	19.07	2
2020	28.13	5	4	24	19.83	1

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 392.40 TRANSPORTATION EQUIPMENT - POLE TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-L2						
2021	62.08	9	8	54	20.60	3
2022	165.26	17	15	150	21.42	7
2023	2,119.69	134	119	2,000	22.31	90
	2,833,893.39	2,052,017	1,828,576	1,005,317		97,868
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					10.3	3.45

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 392.50 TRANSPORTATION EQUIPMENT - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-L3						
2017	47,043.99	33,448	47,044			
2019	2,009,328.25	1,156,971	1,711,108	298,220	4.05	73,635
2020	536,618.03	260,796	385,705	150,913	4.76	31,704
2021	1,155,153.46	446,351	660,133	495,020	5.56	89,032
2022	267,747.19	75,103	111,074	156,673	6.41	24,442
2023	1,833,559.98	310,972	459,913	1,373,647	7.34	187,145
2024	995,054.00	56,320	83,295	911,759	8.33	109,455
	6,844,504.90	2,339,961	3,458,272	3,386,233		515,413

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.6 7.53

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 393.00 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
2000	15,170.77	14,867	15,171			
2001	25,024.99	23,523	25,025			
	40,195.76	38,390	40,196			

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 394.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
2000	508,885.65	498,708	449,620	59,266	0.50	59,266
2001	642,905.18	604,331	544,847	98,058	1.50	65,372
2002	212,182.48	190,964	172,167	40,015	2.50	16,006
2003	49,839.67	42,862	38,643	11,197	3.50	3,199
2005	65,784.83	51,312	46,261	19,524	5.50	3,550
2007	1,115,411.59	780,788	703,935	411,477	7.50	54,864
2008	1,644,945.64	1,085,664	978,802	666,144	8.50	78,370
2009	348,287.42	215,938	194,683	153,604	9.50	16,169
2010	275,178.50	159,604	143,894	131,284	10.50	12,503
2011	267,242.18	144,311	130,106	137,136	11.50	11,925
2012	753.02	377	340	413	12.50	33
2013	3,778,737.38	1,738,219	1,567,126	2,211,611	13.50	163,823
2015	272,133.18	103,411	93,232	178,901	15.50	11,542
2016	2,651,791.79	901,609	812,864	1,838,928	16.50	111,450
2017	611,033.57	183,310	165,267	445,767	17.50	25,472
2018	702,534.32	182,659	164,680	537,854	18.50	29,073
2019	274,779.28	60,451	54,501	220,278	19.50	11,296
2020	1,973,405.41	355,213	320,249	1,653,156	20.50	80,642
2021	595,830.73	83,416	75,205	520,626	21.50	24,215
2022	187,927.13	18,793	16,943	170,984	22.50	7,599
2023	942,977.79	56,579	51,010	891,968	23.50	37,956
2024	2,078,098.00	41,562	37,472	2,040,626	24.50	83,291
	19,200,664.74	7,500,081	6,761,847	12,438,818		907,616

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.7 4.73

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 395.00 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
2008	111,814.57	92,247	111,815			
2009	0.02		0			
	111,814.59	92,247	111,815			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					0.0	0.00

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S0						
1913	384.16	384	384			
1925	600.00	600	600			
1944	890.02	890	890			
1952	9,103.74	9,104	9,104			
1960	10,739.73	10,391	10,740			
1965	1,961.33	1,844	1,961			
1966	1,607.08	1,504	1,607			
1967	9,015.69	8,347	9,016			
1968	71,751.59	66,083	71,752			
1969	1,374.39	1,259	1,374			
1970	11,499.00	10,403	11,499			
1971	68,978.92	61,998	68,979			
1972	17,986.85	16,053	17,987			
1973	20,701.70	18,338	20,702			
1975	4,044.33	3,523	4,044			
1976	25,640.19	22,135	25,640			
1977	24,184.67	20,678	24,185			
1978	150,460.48	127,335	150,460			
1979	330,760.98	276,913	330,761			
1980	184,113.67	153,219	184,114			
1981	61,990.86	50,969	61,991			
1982	130,224.94	105,717	130,225			
1983	127,558.11	102,697	127,558			
1984	140,153.48	111,254	140,153			
1985	274,953.97	216,114	274,954			
1986	246,527.82	190,763	246,528			
1987	398,796.04	305,079	398,796			
1989	85,029.78	63,390	84,598	432	12.12	36
1990	58,627.79	43,080	57,493	1,135	12.45	91
1991	120,338.88	87,077	116,209	4,130	12.80	323
1992	138,000.14	98,228	131,091	6,909	13.16	525
1993	143,207.33	100,145	133,649	9,558	13.55	705
1994	654,641.74	451,245	602,212	52,430	13.75	3,813
1997	211,995.16	137,585	183,615	28,380	14.87	1,909
1998	697,621.34	443,687	592,126	105,495	15.17	6,954
2000	314,709.51	191,217	255,190	59,520	15.82	3,762
2002	45,619.87	26,377	35,202	10,418	16.41	635
2004	123,898.97	67,562	90,165	33,734	17.09	1,974
2013	33,016.40	12,190	16,268	16,748	19.65	852
2014	5,307.79	1,833	2,446	2,862	19.90	144

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S0						
2015	127,086.25	40,807	54,459	72,627	20.09	3,615
2022	73,120.29	7,641	10,198	62,922	21.42	2,938
2023	555.46	36	48	508	21.44	24
	5,158,780.44	3,665,694	4,690,973	467,808		28,300

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.5 0.55

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 397.00 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
2010	5,231,045.12	5,056,694	4,469,727	761,318	0.50	761,318
2011	175,469.81	157,923	139,592	35,878	1.50	23,919
2012	12,933.22	10,778	9,527	3,406	2.50	1,362
2013	3,248,431.06	2,490,475	2,201,387	1,047,044	3.50	299,155
2014	782,414.17	547,690	484,116	298,298	4.50	66,288
2015	667,553.52	422,782	373,707	293,847	5.50	53,427
2016	1,050,899.12	595,513	526,387	524,512	6.50	80,694
2017	2,083,073.11	1,041,537	920,638	1,162,435	7.50	154,991
2018	1,910,538.15	827,893	731,793	1,178,745	8.50	138,676
2019	3,548,866.62	1,301,263	1,150,216	2,398,651	9.50	252,490
2020	6,330,973.90	1,899,292	1,678,827	4,652,147	10.50	443,062
2021	7,183,086.62	1,676,030	1,481,481	5,701,606	11.50	495,792
2022	4,370,087.20	728,362	643,816	3,726,271	12.50	298,102
2023	7,054,783.69	705,478	623,588	6,431,196	13.50	476,385
2024	3,463,016.28	115,422	102,024	3,360,992	14.50	231,793
	47,113,171.59	17,577,132	15,536,826	31,576,345		3,777,454

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.4 8.02

PENNSYLVANIA ELECTRIC COMPANY

ACCOUNT 398.00 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
2005	1,613.56	1,573	1,614			
2009	20,172.99	15,634	20,052	121	4.50	27
2011	29,346.58	19,809	25,407	3,940	6.50	606
2015	7,962.45	3,782	4,851	3,111	10.50	296
2021	1,342.09	235	301	1,041	16.50	63
2022	8,952.02	1,119	1,435	7,517	17.50	430
2023	3,451.50	259	332	3,119	18.50	169
	72,841.19	42,411	53,992	18,849		1,591

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.8 2.18

PART VIII. EXPERIENCED AND ESTIMATED NET SALVAGE

PENNSYLVANIA ELECTRIC COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2020 TRANSACTION YEAR				
361.00	165.48	11,289.00		11,289.00-
362.00	1,527,199.31	2,101,521.00		2,101,521.00-
362.10	205,182.58	69,852.99		69,852.99-
364.00	589,119.66	3,214,614.00		3,214,614.00-
364.20	336.51	2,722.00		2,722.00-
365.00	8,383,728.14	4,608,930.00		4,608,930.00-
365.20	433.28	38.00		38.00-
366.00	3,394.36	10,675.00		10,675.00-
367.00	1,445,589.76	674,194.00		674,194.00-
367.10		370.00		370.00-
368.00	3,152,509.94	984,643.00		984,643.00-
369.00	1,663,987.39	561,048.00		561,048.00-
370.10	1,605,751.13	52,285.00		52,285.00-
371.00	153,532.68	63,502.00		63,502.00-
373.00	1,844,509.66	563,620.00		563,620.00-
373.30	116,386.10	20,608.00		20,608.00-
389.10	18,773.39	1,587.11	19,613.26-	21,200.37-
390.10	278,205.98	179,858.00		179,858.00-
397.00	15,063.48	11,208.00		11,208.00-
	21,003,868.83	13,132,565.10	19,613.26-	13,152,178.36-
2021 TRANSACTION YEAR				
361.00	1,886.33	1,256.00		1,256.00-
362.00	719,460.53	928,011.00		928,011.00-
362.10	32,511.13	8,091.00		8,091.00-
364.00	482,374.74	3,901,543.00		3,901,543.00-
364.20	6,131.83	14,458.00		14,458.00-
365.00	9,218,355.48	5,405,903.00		5,405,903.00-
365.20	8,952.04	7,305.00		7,305.00-
366.00	4,665.32	24,572.00		24,572.00-
367.00	856,989.68	728,266.00		728,266.00-
367.10	566.21	67.00		67.00-
368.00	3,173,740.54	994,657.00		994,657.00-
369.00	1,283,575.99	675,617.00		675,617.00-
370.10	3,247,276.31	178,265.00		178,265.00-
371.00	108,063.72	39,227.00		39,227.00-
373.00	2,831,181.77	425,058.00		425,058.00-
373.30	154,715.98	38,493.00		38,493.00-
390.10	32,613.05	204,250.00		204,250.00-
397.00	2,264,292.56	3,927,262.00		3,927,262.00-
	24,427,353.21	17,502,301.00		17,502,301.00-

PENNSYLVANIA ELECTRIC COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2022 TRANSACTION YEAR				
361.00	55,505.92	123,256.87		123,256.87-
362.00	1,616,045.29	1,462,632.04		1,462,632.04-
362.10	7,860.21	100,232.42		100,232.42-
364.00	1,021,012.58	3,106,837.31		3,106,837.31-
364.20	40,539.05	6,357.38		6,357.38-
365.00	8,871,455.97	4,262,809.31		4,262,809.31-
365.20	19,034.20	59.04-		59.04
366.00	3,292.28	30,818.15		30,818.15-
367.00	2,254,645.12	766,889.36		766,889.36-
367.10	36,400.58	431.48		431.48-
368.00	4,175,293.43	1,034,455.42		1,034,455.42-
369.00	909,330.68	473,319.82		473,319.82-
370.10	3,508,195.81	858,542.68		858,542.68-
371.00	192,371.41	66,249.79		66,249.79-
373.00	1,641,086.73	496,583.43		496,583.43-
373.30	435,604.22	66,594.35		66,594.35-
390.10	1,940,523.56	46,276.20		46,276.20-
397.00	473,876.81	12,918.41		12,918.41-
	27,202,073.85	12,915,145.38		12,915,145.38-
2023 TRANSACTION YEAR				
361.00	822.33	1,944.39		1,944.39-
362.00	342,492.37	678,090.21	1,918.25	676,171.96-
362.10		9,336.40		9,336.40-
364.00	355,239.16	6,183,204.00		6,183,204.00-
364.20		9,430.16		9,430.16-
365.00	4,781,066.89	5,209,886.40		5,209,886.40-
365.20	636.73	1,428.84		1,428.84-
366.00	7,906.09	17,070.27		17,070.27-
367.00	526,826.66	891,096.36		891,096.36-
367.10		5,160.63		5,160.63-
368.00	2,071,133.83	1,609,764.47		1,609,764.47-
369.00	650,242.71	424,114.28		424,114.28-
370.10	318,464.69	893,663.46		893,663.46-
371.00	94,750.36	48,633.53		48,633.53-
373.00	1,230,589.42	502,954.39		502,954.39-
373.30	296,653.29	76,820.37		76,820.37-
390.10	1,541.32	12,938.56		12,938.56-
397.00		5,536.30		5,536.30-
	10,678,365.85	16,581,073.02	1,918.25	16,579,154.77-

PENNSYLVANIA ELECTRIC COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2024 TRANSACTION YEAR				
361.00	7,395.47-	9,244.34		9,244.34-
362.00	3,992,236.75-	3,992,236.75	1,482.66	3,990,754.09-
364.00	2,791,406.72-	4,187,110.09		4,187,110.09-
365.00	5,333,137.87-	3,335,991.76		3,335,991.76-
366.00	95,020.78-	15,924.36		15,924.36-
367.00	1,567,279.39-	882,844.10		882,844.10-
368.00	1,895,781.53-	669,167.81		669,167.81-
369.00	202,320.36-	91,812.75		91,812.75-
370.10	68,716.79-	11,854.68		11,854.68-
373.00	419,703.17-	111,126.44		111,126.44-
373.30	46,316.25-	9,337.38		9,337.38-
390.10	883,673.62-	193,814.35		193,814.35-
397.00	980,882.23-	1,226,102.79		1,226,102.79-
	18,283,870.93-	14,736,567.60	1,482.66	14,735,084.94-
TOTAL	65,027,790.81	74,867,652.10	16,212.35-	74,883,864.45-

PENNSYLVANIA ELECTRIC COMPANY

2025 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO ELECTRIC PLANT
AS OF DECEMBER 31, 2025

Prepared by:

GANNETT FLEMING

Excellence Delivered As Promised

PENNSYLVANIA ELECTRIC COMPANY

Reading, Pennsylvania

2025 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO ELECTRIC PLANT
AS OF DECEMBER 31, 2025

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Camp Hill, Pennsylvania

Gannett Fleming
Valuation and Rate Consultants, LLC

Corporate Headquarters
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March 21, 2024

Pennsylvania Electric Company
2800 Pottsville Pike
Reading, PA 19605-2459

Attention Ms. Joanna M. Savage
Director, Rates and Regulatory Affairs – PA

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to the electric plant of Pennsylvania Electric Company ("Penelec"). The results of our study as of December 31, 2025, are presented in the attached detailed report.

The results of our study as of December 31, 2024, as well as a discussion of the methods and procedures used in the calculations and the support for the service life estimates, are included in our report titled "2024 Depreciation Study - Calculated Annual Depreciation Accruals Related to Electric Plant as of December 31, 2024." The same methods, procedures and estimates were used in both studies.

The results of our study as of December 31, 2025, are summarized on pages I-3 through I-7 of the attached report.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

JOHN J. SPANOS
President

JASON A. POWERY
Assistant Project Manager

JJS:mle

075752.400

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PART I. RESULTS OF STUDY

PENNSYLVANIA ELECTRIC COMPANY
DEPRECIATION STUDY

PART I. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

Tables 1 through 4 presented on pages I-3 through I-7 summarize the results of the depreciation study as of December 31, 2025. Table 1 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve as of December 31, 2025, future book accruals, calculated annual accrual amount and rate, and composite remaining life for plant in service. Table 2 presents the bringforward of the book depreciation reserve to December 31, 2025. Table 3 sets forth the calculations of the depreciation accruals for the twelve months ended December 31, 2025. Table 4 presents the annual amortization of experienced and estimated net salvage based on the period 2021 through 2025.

DESCRIPTION OF DETAILED TABULATIONS

The supporting data for the depreciation calculations are presented in account sequence in the section beginning on page II-7. The original cost, calculated accrued depreciation, allocated book reserve, future accruals, remaining life and annual accrual are shown for each vintage of each account or subaccount. The amounts of regular retirements, gross salvage and cost of removal are set forth by account for the years 2021 through 2025, beginning on pages III-2 through III-6.

PENNSYLVANIA ELECTRIC COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2025

	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE		ORIGINAL COST AS OF DECEMBER 31, 2025	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE		COMPOSITE REMAINING LIFE
	(1)	(2)	(3)		(4)	(5)	(6)	(7)	(8)=(7)/(4)		(9)=(6)/(7)
	ELECTRIC PLANT										
	INTANGIBLE PLANT										
303.00	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER		7-SQ		77,582,653.96	51,284,487	26,298,167	6,808,908	*		
303.30	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION		7-SQ		9,079,603.90	9,079,604	0	0	*		
303.60	MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE		7-SQ		27,390,874.30	26,372,715	1,018,160	156,640	*		
303.70	MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE		5-SQ		442,650.36	131,340	311,310	89,670	*		
	TOTAL INTANGIBLE PLANT				**114,495,782.52**	**86,868,146**	**27,627,637**	**7,055,218**			
	DISTRIBUTION PLANT										
360.20	LAND RIGHTS		75-R3		15,602,749.38	11,415,523	4,187,226	129,438	0.83		32.3
361.00	STRUCTURES AND IMPROVEMENTS		65-R2.5		18,498,132.47	10,002,671	8,495,462	225,132	1.22		37.7
361.10	STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION		65-R2.5		427,196.22	232,180	195,016	4,512	1.06		43.2
362.00	STATION EQUIPMENT		62-R1.5		415,488,813.53	128,774,726	286,714,087	8,094,877	1.95		35.4
362.10	STATION EQUIPMENT - SUBTRANSMISSION		62-R1.5		11,560,419.97	199,377	11,361,043	281,777	2.44		40.3
364.00	POLES, TOWERS AND FIXTURES		65-R3		744,328,808.00	230,836,459	513,492,349	12,514,942	1.68		41.0
364.20	POLES AND FIXTURES - SUBTRANSMISSION		65-R3		535,896.08	(78,242)	614,138	12,685	2.37		48.4
365.00	OVERHEAD CONDUCTORS AND DEVICES		60-R0.5		1,000,095,152.59	214,058,380	786,036,772	24,460,091	2.45		32.1
365.10	OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY		75-R4		283,177,859.90	53,752,522	229,425,338	3,919,138	1.38		58.5
365.20	OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION		60-R0.5		750,193.81	116,364	633,830	18,111	2.41		35.0
365.30	OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY - SUBTRANSMISSION		75-R4		37,157.30	14,765	22,392	379	1.02		59.1
366.00	UNDERGROUND CONDUIT		65-R2		46,814,590.53	21,198,390	25,616,201	732,710	1.57		35.0
367.00	UNDERGROUND CONDUCTORS AND DEVICES		44-R2.5		259,422,027.45	90,678,917	168,743,110	6,521,669	2.51		25.9
367.10	UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION		44-R2.5		1,286,184.07	176,037	1,110,147	34,840	2.71		31.9
368.00	LINE TRANSFORMERS		44-R1		499,072,584.36	186,893,312	312,179,273	13,372,805	2.68		23.3
369.00	OVERHEAD SERVICES		60-R1		96,010,506.14	30,984,293	65,026,213	2,002,132	2.09		32.5
369.10	UNDERGROUND SERVICES		60-R1		48,077,318.11	32,816,762	15,260,557	475,654	0.99		32.1
370.10	METERS - SMART GRID		15-S2		151,072,816.93	64,783,252	86,289,565	12,078,126	7.99		7.1
371.00	INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS		30-R0.5		28,306,985.17	22,807,503	5,499,483	392,047	1.38		14.0
371.21	INSTALLATIONS ON CUSTOMER PREMISES - METER SOCKET DEVICES		25-R2.5		223,738.49	213,193	10,546	2,449	1.09		4.3
371.23	INSTALLATIONS ON CUSTOMER PREMISES - SURGE SUPPRESSION		20-S3		147,696.50	147,697	0	0	-		-
372.00	LEASED PROPERTY ON CUSTOMER PREMISES		40-R3		196,313.14	193,716	2,597	136	0.07		19.1
373.00	STREET LIGHTING AND SIGNAL SYSTEMS		20-R1		40,123,985.77	9,847,921	30,276,065	3,057,242	7.62		9.9
373.30	STREET LIGHTING AND SIGNAL SYSTEMS - LED		20-R1		11,697,257.36	3,141,942	8,555,315	733,022	6.27		11.7
	TOTAL DISTRIBUTION PLANT				**3,672,954,383.27**	**1,113,207,658**	**2,559,746,725**	**89,063,914**	**2.42**		**28.7**
	GENERAL PLANT										
389.20	LAND RIGHTS		70-R3		20,956.59	212,239	(191,283)	0	-		-
390.10	STRUCTURES AND IMPROVEMENTS										
	MISCELLANEOUS IMPROVEMENTS - MINOR		45-S0		50,750,355.99	14,342,265	36,408,091	1,454,414	2.87		25.0
	RICHLAND OPERATING CENTER	06-2037	80-S0	**	9,970,307.08	6,252,286	3,718,021	340,258	3.41		10.9
	ERIE OPERATING CENTER	06-2039	80-S0	**	18,791,499.21	8,682,456	10,109,043	786,836	4.19		12.8
	ALTOONA OPERATING CENTER	06-2038	80-S0	**	12,755,018.10	7,113,789	5,641,229	473,029	3.71		11.9
	TOTAL ACCOUNT 390.1				92,267,180.38	36,390,796	55,876,384	3,054,537	3.31		18.3
390.20	MISCELLANEOUS IMPROVEMENTS		40-R0.5		7,098,844.05	5,477,815	1,621,029	86,964	1.23		18.6
391.00	OFFICE FURNITURE AND EQUIPMENT - FURNITURE		20-SQ		344,061.30	253,223	90,839	7,103	2.06		12.8
391.20	OFFICE FURNITURE AND EQUIPMENT - OFFICE MACHINES		10-SQ		1,944,805.73	0	1,944,806	204,716	10.53		9.5
391.25	OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS		5-SQ		4,129,309.14	1,720,044	2,409,265	759,005	18.38		3.2
391.30	OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS		5-SQ		1,878,067.97	1,012,747	865,321	413,505	22.02		2.1
392.30	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS		13-L3		623,577.55	552,924	70,653	20,070	3.22		3.5
392.40	TRANSPORTATION EQUIPMENT - POLE TRAILERS		30-L2		2,817,620.78	1,909,925	907,696	89,751	3.19		10.1
392.50	TRANSPORTATION EQUIPMENT - OTHER		10-L3		7,799,345.59	3,917,267	3,882,078	632,387	8.11		6.1
393.00	STORES EQUIPMENT		25-SQ		25,024.99	25,025	0	0	-	***	-
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT		25-SQ		19,302,472.98	7,172,260	12,130,213	867,345	4.49		14.0
395.00	LABORATORY EQUIPMENT		20-SQ		111,814.59	111,815	0	0	-	***	-
396.00	POWER OPERATED EQUIPMENT		35-S0		5,158,780.44	4,719,273	439,508	27,026	0.52		16.3
397.00	COMMUNICATION EQUIPMENT		15-SQ		44,874,261.16	8,668,976	36,205,285	4,215,742	9.39		8.6
398.00	MISCELLANEOUS EQUIPMENT		20-SQ		71,227.63	53,968	17,259	1,585	2.23		10.9
	TOTAL GENERAL PLANT				**188,467,350.87**	**72,198,298**	**116,269,053**	**10,379,736**	**5.51**		**11.2**
	TOTAL DEPRECIABLE PLANT				**3,975,917,516.66**	**1,272,274,102**	**2,703,643,415**	**106,498,868**	**2.68**		**25.4**

PENNSYLVANIA ELECTRIC COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2025

	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	ORIGINAL COST AS OF DECEMBER 31, 2025	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
	NONDEPRECIABLE PLANT								
301.00	ORGANIZATION			34,665.54					
302.00	FRANCHISES AND CONSENTS			306,716.73	(31,564)				
350.10	LAND			2,127,870.62					
350.20	LAND RIGHTS			13,499,322.87	7,645,214				
360.10	LAND			1,697,578.36					
374.00	ASSET RETIREMENT COSTS DISTRIBUTION			80,653.00					
389.10	LAND			1,092,749.14	(235,746)				
390.30	BUILDING LEASEHOLDS			560,865.26					
399.10	ASSET RETIREMENT COSTS GENERAL PLANT			321,852.44	361,478				
	TOTAL NONDEPRECIABLE PLANT			**19,722,273.96**	**7,739,381**				
	TOTAL ELECTRIC PLANT			**3,995,639,790.62**	**1,280,013,483**				

* ACCRUALS CALCULATED UTILIZING THE AMORTIZATION PERIOD SET FORTH IN COLUMN 3.
** LIFE SPAN PROCEDURE WAS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE.
*** ASSETS ADDED AS OF JANUARY 1, 2024 TO THIS ACCOUNT SHOULD UTILIZE AN ANNUAL ACCRUAL RATE OF 1.00 DIVIDED BY THE AMORTIZATION PERIOD SET FORTH IN COLUMN 3.

NOTE: ASSETS ADDED IN ACCOUNT 363.00 (ELECTRIC BATTERY STORAGE) SHOULD UTILIZE AN ANNUAL ACCRUAL RATE OF 6.67% BASED ON A 15-L3 SURVIVOR CURVE.

PENNSYLVANIA ELECTRIC COMPANY

TABLE 2. BRINGFORWARD TO DECEMBER 31, 2025 OF THE BOOK DEPRECIATION RESERVE AS OF DECEMBER 31, 2024

	DEPRECIABLE GROUP	BOOK RESERVE AT BEGINNING OF YEAR +	ANNUAL ACCRUALS +	AMORTIZATION OF NET SALVAGE -	RETIREMENTS +	GROSS SALVAGE -	COST OF REMOVAL +	MISCELLANEOUS DEBITS AND CREDITS =	BOOK RESERVE AT END OF YEAR	BOOK RESERVE AS A PERCENT OF ORIGINAL COST
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	ELECTRIC PLANT									
	INTANGIBLE PLANT									
303	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER	47,768,580	5,544,402		2,028,495				51,284,487	66.29
303.3	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION	9,079,604							9,079,604	100.00
303.6	MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	25,163,421	1,228,557		19,263				26,372,715	96.28
303.7	MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE	44,152	87,189						131,340	29.67
	TOTAL INTANGIBLE PLANT	**82,055,757**	**6,860,147**	**0**	**2,047,758**	**0**	**0**	**0**	**86,868,146**	
	DISTRIBUTION PLANT									
360.2	LAND RIGHTS	11,284,408	131,115						11,415,523	73.16
361	STRUCTURES AND IMPROVEMENTS	9,760,782	228,263	29,398	7,010		8,763		10,002,671	54.07
361.1	STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION	227,633	4,547						232,180	54.35
362	STATION EQUIPMENT	121,988,566	8,120,111	1,831,818	1,582,884		1,582,884		128,774,726	30.99
362.1	STATION EQUIPMENT - SUBTRANSMISSION	(128,079)	289,953	37,503					199,377	1.72
364	POLES, TOWERS AND FIXTURES	223,922,978	12,158,464	4,118,662	3,745,459		5,618,188		230,836,459	31.01
364.2	POLES AND FIXTURES - SUBTRANSMISSION	(97,765)	12,929	6,594					(78,242)	(14.60)
365	OVERHEAD CONDUCTORS AND DEVICES	194,039,562	24,132,852	4,564,704	5,339,049		3,339,689		214,058,380	21.95
365.1	OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY	49,832,198	3,920,324						53,752,522	17.32
365.2	OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	95,610	19,011	1,743					116,364	15.51
365.3	OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY - SUBTRANSMISSION	14,387	378						14,765	39.74
366	UNDERGROUND CONDUIT	20,433,357	750,257	19,812	4,314		723		21,198,390	45.52
367	UNDERGROUND CONDUCTORS AND DEVICES	86,368,690	6,304,582	788,658	1,780,220		1,002,793		90,678,917	34.95
367.1	UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION	139,339	35,492	1,206.00					176,037	13.69
368	LINE TRANSFORMERS	178,341,178	12,603,590	1,058,538.00	3,776,852		1,333,143		186,893,312	37.45
369	OVERHEAD SERVICES	29,324,375	1,946,625	445,182.00	503,432		228,457		30,984,293	32.27
369.1	UNDERGROUND SERVICES	32,331,336	485,429	0.00	4				32,816,762	68.26
370.1	METERS - SMART GRID	51,827,813	12,670,023	398,922.00	96,805		16,700		64,783,252	42.88
371	INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS	22,343,029	420,952	43,522.00					22,807,503	80.57
371.21	INSTALLATIONS ON CUSTOMER PREMISES - METER SOCKET DEVICES	210,236	2,957	0.00					213,193	95.29
371.23	INSTALLATIONS ON CUSTOMER PREMISES - SURGE SUPPRESSION	147,697		0.00					147,697	100.00
372	LEASED PROPERTY ON CUSTOMER PREMISES	193,579	137	0.00					193,716	98.68
373	STREET LIGHTING AND SIGNAL SYSTEMS	6,850,119	3,178,367	419,868.00	474,735		125,698		9,847,921	24.54
373.3	STREET LIGHTING AND SIGNAL SYSTEMS - LED	2,466,926	695,596	42,371.00	52,389		10,562		3,141,942	26.86
	TOTAL DISTRIBUTION PLANT	**1,041,917,953**	**88,111,956**	**13,808,501**	**17,363,153**	**0**	**13,267,599**	**0**	**1,113,207,658**	
	GENERAL PLANT									
389.2	LAND RIGHTS	212,239							212,239	1,012.76
390.1	STRUCTURES AND IMPROVEMENTS	34,056,607	2,929,230	127,427	592,513		129,955		36,390,796	39.44
390.2	MISCELLANEOUS IMPROVEMENTS	5,387,572	90,243						5,477,815	77.16
391	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	246,147	7,076						253,223	73.59
391.2	OFFICE FURNITURE AND EQUIPMENT - OFFICE MACHINES									-
391.25	OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS	3,884,745	1,399,916		3,564,617				1,720,044	41.65
391.3	OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS	1,203,774	659,342		850,369				1,012,747	53.92
392.3	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	518,851	34,073						552,924	88.67
392.4	TRANSPORTATION EQUIPMENT - POLE TRAILERS	1,828,576	97,621		16,273				1,909,925	67.79
392.5	TRANSPORTATION EQUIPMENT - OTHER	3,458,272	547,008		88,013				3,917,267	50.27
393	STORES EQUIPMENT	40,196			15,171				25,025	100.00
394	TOOLS, SHOP AND GARAGE EQUIPMENT	6,761,847	919,299		508,886				7,172,260	37.16
395	LABORATORY EQUIPMENT	111,815							111,815	100.00
396	POWER OPERATED EQUIPMENT	4,690,973	28,300						4,719,273	91.48
397	COMMUNICATION EQUIPMENT	15,536,826	3,865,396	1,036,606	5,231,045		6,538,806		8,668,976	19.32
398	MISCELLANEOUS EQUIPMENT	53,992	1,590		1,614				53,968	75.77
	TOTAL GENERAL PLANT	**77,992,433**	**10,579,092**	**1,164,033**	**10,868,499**	**0**	**6,668,761**	**0**	**72,198,298**	
	TOTAL DEPRECIABLE PLANT	**1,201,966,142**	**105,551,195**	**14,972,534**	**30,279,410**	**0**	**19,936,360**	**0**	**1,272,274,102**	
	NONDEPRECIABLE PLANT									
302	FRANCHISES AND CONSENTS	(31,564)							(31,564)	(10.29)
360.1	LAND	7,645,214							7,645,214	56.63
389.1	LAND	(239,986)		4,240					(235,746)	(21.57)
399.1	ASSET RETIREMENT COSTS GENERAL PLANT	361,478							361,478	112.31
	NONDEPRECIABLE PLANT	**7,735,141**	**0**	**4,240**	**0**	**0**	**0**	**0**	**7,739,381**	
	TOTAL ELECTRIC PLANT	**1,209,701,284**	**105,551,195**	**14,976,774**	**30,279,410**	**0**	**19,936,360**	**0**	**1,280,013,483**	

PENNSYLVANIA ELECTRIC COMPANY

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

	ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2024 (2)	ORIGINAL COST AS OF DECEMBER 31, 2025 (3)	ANNUAL ACCRUAL RATE (4)	ANNUAL ACCRUAL AMOUNT (5)
	ELECTRIC PLANT				
	INTANGIBLE PLANT				
303	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER	70,978,119.73	77,582,653.96	*	5,544,402
303.3	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION	9,079,603.90	9,079,603.90	*	0
303.6	MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	25,257,809.48	27,390,874.30	*	1,228,557
303.7	MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE	429,236.61	442,650.36	*	87,189
	TOTAL INTANGIBLE PLANT	**105,744,769.72**	**114,495,782.52**	**5.99**	**6,860,147**
	DISTRIBUTION PLANT				
360.2	LAND RIGHTS	15,602,749.38	15,602,749.38	0.84	131,115
361	STRUCTURES AND IMPROVEMENTS	18,435,041.68	18,498,132.47	1.24	228,263
361.1	STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION	427,196.22	427,196.22	1.06	4,547
362	STATION EQUIPMENT	401,242,854.72	415,488,813.53	1.99	8,120,111
362.1	STATION EQUIPMENT - SUBTRANSMISSION	11,560,419.97	11,560,419.97	2.51	289,953
364	POLES, TOWERS AND FIXTURES	710,619,681.02	744,328,807.99	1.67	12,158,464
364.2	POLES AND FIXTURES - SUBTRANSMISSION	535,896.08	535,896.08	2.41	12,929
365	OVERHEAD CONDUCTORS AND DEVICES	952,043,715.80	1,000,095,152.58	2.48	24,132,852
365.1	OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY	283,177,859.90	283,177,859.90	1.38	3,920,324
365.2	OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	750,194.03	750,193.81	2.53	19,011
365.3	OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY - SUBTRANSMISSION	37,157.30	37,157.30	1.02	378
366	UNDERGROUND CONDUIT	46,775,767.25	46,814,590.53	1.60	750,257
367	UNDERGROUND CONDUCTORS AND DEVICES	243,400,048.54	259,422,027.44	2.51	6,304,582
367.1	UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION	1,286,184.07	1,286,184.07	2.76	35,492
368	LINE TRANSFORMERS	465,080,920.02	499,072,584.36	2.62	12,603,590
369	OVERHEAD SERVICES	91,479,578.14	96,010,506.14	2.08	1,946,625
369.1	UNDERGROUND SERVICES	48,077,321.74	48,077,318.11	1.01	485,429
370.1	METERS - SMART GRID	146,035,788.02	151,072,816.93	8.53	12,670,023
371	INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS	28,306,985.17	28,306,985.17	1.49	420,952
371.21	INSTALLATIONS ON CUSTOMER PREMISES - METER SOCKET DEVICES	223,738.49	223,738.49	1.32	2,957
371.23	INSTALLATIONS ON CUSTOMER PREMISES - SURGE SUPPRESSION	147,696.50	147,696.50	-	0
372	LEASED PROPERTY ON CUSTOMER PREMISES	196,313.14	196,313.14	0.07	137
373	STREET LIGHTING AND SIGNAL SYSTEMS	37,041,361.09	40,123,985.77	8.25	3,178,367
373.3	STREET LIGHTING AND SIGNAL SYSTEMS - LED	10,035,760.37	11,697,257.37	6.42	695,596
	TOTAL DISTRIBUTION PLANT	**3,512,520,228.64**	**3,672,954,383.25**	**2.40**	**88,111,956**
	GENERAL PLANT				
389.2	LAND RIGHTS	20,956.59	20,956.59	-	0
390.1	STRUCTURES AND IMPROVEMENTS	86,934,559.84	92,267,180.38	3.30	2,929,230
390.2	MISCELLANEOUS IMPROVEMENTS	7,098,844.05	7,098,844.05	1.27	90,243
391	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	344,061.30	344,061.30	2.06	7,076
391.2	OFFICE FURNITURE AND EQUIPMENT - OFFICE MACHINES	0.00	1,944,805.73	10.00	0
391.25	OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS	6,780,082.47	4,129,309.14	19.16	1,399,916
391.3	OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS	2,728,436.87	1,878,067.97	24.48	659,342
392.3	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	623,577.55	623,577.55	5.46	34,073
392.4	TRANSPORTATION EQUIPMENT - POLE TRAILERS	2,833,893.39	2,817,620.78	3.45	97,621
392.5	TRANSPORTATION EQUIPMENT - OTHER	6,844,504.90	7,799,345.59	7.53	547,008
393	STORES EQUIPMENT	40,195.76	25,024.99	-	0
394	TOOLS, SHOP AND GARAGE EQUIPMENT	19,200,664.74	19,302,472.98	4.73	919,299
395	LABORATORY EQUIPMENT	111,814.59	111,814.59	-	0
396	POWER OPERATED EQUIPMENT	5,158,780.44	5,158,780.44	0.55	28,300
397	COMMUNICATION EQUIPMENT	47,113,171.59	44,874,261.16	8.02	3,865,396
398	MISCELLANEOUS EQUIPMENT	72,841.19	71,227.63	2.18	1,590
	TOTAL GENERAL PLANT	**185,906,385.27**	**188,467,350.87**	**5.61**	**10,579,092**
	TOTAL DEPRECIABLE PLANT	**3,804,171,383.63**	**3,975,917,516.64**	**2.65**	**105,551,195**

PENNSYLVANIA ELECTRIC COMPANY

TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

	2021		2022		2023		2024		2025			
ACCOUNT	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE	SALVAGE ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)=(12)/5
361	1,256		123,257		1,944		9,244		8,763		(144,464)	(28,893)
362	928,011		1,462,632		678,090	1,918	3,992,237	1,483	1,582,884		(8,640,453)	(1,728,091)
362.1	8,091		100,232		9,336						(117,660)	(23,532)
364	3,901,543		3,106,837		6,183,204		4,187,110		5,618,188		(22,996,882)	(4,599,376)
364.2	14,458		6,357		9,430						(30,246)	(6,049)
365	5,405,903		4,262,809		5,209,886		3,335,992		3,339,689		(21,554,279)	(4,310,856)
365.2	7,305		(59)		1,429						(8,675)	(1,735)
366	24,572		30,818		17,070		15,924		723		(89,108)	(17,822)
367	728,266		766,889		891,096		882,844		1,002,793		(4,271,889)	(854,378)
367.1	67		431		5,161						(5,659)	(1,132)
368	994,657		1,034,455		1,609,764		669,168		1,333,143		(5,641,188)	(1,128,238)
369	675,617		473,320		424,114		91,813		228,457		(1,893,321)	(378,664)
370.1	178,265		858,543		893,663		11,855		16,700		(1,959,026)	(391,805)
371	39,227		66,250		48,634						(154,110)	(30,822)
373	425,058		496,583		502,954		111,126		125,698		(1,661,420)	(332,284)
373.3	38,493		66,594		76,820		9,337		10,562		(201,807)	(40,361)
390.1	204,250		46,276		12,939		193,814		129,955		(587,234)	(117,447)
397	3,927,262		12,918		5,536		1,226,103		6,538,806		(11,710,626)	(2,342,125)
TOTAL	17,502,301		12,915,145		16,581,073	1,918	14,736,568	1,483	19,936,360		(81,668,046)	(16,333,610)

PART II. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1892	7,169	7,169			0.0
1900	47,397	47,397			0.0
1902	2,364	2,364			0.0
1904	308	308			0.0
1908	11,449	11,449			0.0
1912	2,256	2,255	1	1	0.0
1913	3,336	3,314	22	23	0.0
1914	262	256	6	29	0.0
1915				29	0.0
1916	46	43	3	32	0.0
1917	8,898	8,856	42	74	0.0
1918	1,084	1,007	77	151	0.0
1919	248	230	18	169	0.0
1920	57,774	57,604	170	339	0.0
1921	2,860	2,714	146	485	0.0
1922	22,755	22,354	401	886	0.0
1923	48,398	47,209	1,189	2,075	0.0
1924	52,131	51,013	1,118	3,193	0.0
1925	121,148	117,979	3,169	6,362	0.0
1926	201,915	186,497	15,418	21,780	0.0
1927	116,737	106,753	9,984	31,764	0.0
1928	11,069	10,582	487	32,251	0.0
1929	101,473	92,727	8,746	40,997	0.0
1930	51,814	48,047	3,767	44,764	0.0
1931	69,411	63,595	5,816	50,580	0.0
1932	51,659	46,169	5,490	56,070	0.0
1933	4,000	3,557	443	56,513	0.0
1934	1,948	1,883	65	56,578	0.0
1935	10,935	9,808	1,127	57,705	0.0
1936	22,346	19,777	2,569	60,274	0.0
1937	36,284	32,396	3,888	64,162	0.0
1938	12,679	11,223	1,456	65,618	0.0
1939	7,638	6,692	946	66,564	0.0
1940	31,646	27,509	4,137	70,701	0.0
1941	94,458	82,729	11,729	82,430	0.0
1942	257,606	226,533	31,073	113,503	0.0
1943	6,042,594	4,769,068	1,273,526	1,387,029	0.1
1944	199,336	177,618	21,718	1,408,747	0.1
1945	589,162	496,683	92,479	1,501,226	0.1
1946	1,241,880	1,015,653	226,227	1,727,453	0.1
1947	1,237,467	976,806	260,661	1,988,114	0.1
1948	1,391,053	1,122,887	268,166	2,256,280	0.1
1949	1,998,243	1,629,416	368,827	2,625,107	0.1
1950	2,010,717	1,634,906	375,811	3,000,918	0.1
1951	2,979,922	2,423,669	556,253	3,557,171	0.1
1952	2,612,291	2,115,070	497,221	4,054,392	0.1

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1953	4,597,179	3,668,095	929,084	4,983,476	0.2
1954	7,298,097	5,692,107	1,605,990	6,589,466	0.2
1955	5,110,378	3,903,975	1,206,403	7,795,869	0.3
1956	3,339,854	2,531,126	808,728	8,604,597	0.3
1957	4,802,117	3,704,909	1,097,208	9,701,805	0.4
1958	5,147,572	3,983,442	1,164,130	10,865,935	0.4
1959	5,959,417	4,515,347	1,444,070	12,310,005	0.5
1960	7,178,274	5,392,793	1,785,481	14,095,486	0.5
1961	8,729,857	6,493,173	2,236,684	16,332,170	0.6
1962	8,913,875	6,444,074	2,469,801	18,801,971	0.7
1963	10,510,754	7,540,326	2,970,428	21,772,399	0.8
1964	13,162,527	9,604,803	3,557,724	25,330,123	0.9
1965	9,530,563	6,828,646	2,701,917	28,032,040	1.0
1966	11,011,553	7,855,133	3,156,420	31,188,460	1.2
1967	9,402,051	6,835,787	2,566,264	33,754,724	1.2
1968	8,289,014	6,069,194	2,219,820	35,974,544	1.3
1969	9,302,157	6,640,146	2,662,011	38,636,555	1.4
1970	12,035,233	8,526,512	3,508,721	42,145,276	1.6
1971	11,849,502	8,220,672	3,628,830	45,774,106	1.7
1972	13,821,477	9,473,621	4,347,856	50,121,962	1.9
1973	15,462,885	10,466,482	4,996,403	55,118,365	2.0
1974	13,166,994	8,958,163	4,208,831	59,327,196	2.2
1975	10,306,754	7,002,649	3,304,105	62,631,301	2.3
1976	10,549,198	7,042,408	3,506,790	66,138,091	2.4
1977	10,506,412	6,939,775	3,566,637	69,704,728	2.6
1978	15,507,641	10,217,162	5,290,479	74,995,207	2.8
1979	17,746,406	11,561,324	6,185,082	81,180,289	3.0
1980	13,878,758	8,705,371	5,173,387	86,353,676	3.2
1981	26,508,691	16,030,311	10,478,380	96,832,056	3.6
1982	23,599,424	14,239,587	9,359,837	106,191,893	3.9
1983	20,752,846	12,429,513	8,323,333	114,515,226	4.2
1984	24,876,558	14,704,765	10,171,793	124,687,019	4.6
1985	29,863,770	17,282,894	12,580,876	137,267,895	5.1
1986	34,932,961	20,355,049	14,577,912	151,845,807	5.6
1987	43,769,147	25,685,134	18,084,013	169,929,820	6.3
1988	33,828,580	19,128,329	14,700,251	184,630,071	6.8
1989	37,713,367	21,128,703	16,584,664	201,214,735	7.4
1990	38,804,322	21,979,567	16,824,755	218,039,490	8.1
1991	53,268,732	26,971,715	26,297,017	244,336,507	9.0
1992	33,359,075	18,335,860	15,023,215	259,359,722	9.6
1993	70,732,251	35,124,263	35,607,988	294,967,710	10.9
1994	48,125,422	23,726,375	24,399,047	319,366,757	11.8
1995	63,448,565	31,529,586	31,918,979	351,285,736	13.0
1996	47,051,800	22,626,450	24,425,350	375,711,086	13.9
1997	57,136,621	27,380,155	29,756,466	405,467,552	15.0
1998	59,671,139	27,338,041	32,333,098	437,800,650	16.2

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1999	41,460,838	18,074,607	23,386,231	461,186,881	17.1
2000	47,043,291	20,231,254	26,812,037	487,998,918	18.0
2001	41,367,536	17,729,388	23,638,148	511,637,066	18.9
2002	27,472,890	11,426,272	16,046,618	527,683,684	19.5
2003	36,488,233	20,084,221	16,404,012	544,087,696	20.1
2004	47,484,006	19,046,413	28,437,593	572,525,289	21.2
2005	73,020,309	25,422,275	47,598,034	620,123,323	22.9
2006	89,326,379	29,592,934	59,733,445	679,856,768	25.1
2007	57,335,935	22,546,721	34,789,214	714,645,982	26.4
2008	104,241,591	30,853,551	73,388,040	788,034,022	29.1
2009	91,688,199	26,407,685	65,280,514	853,314,536	31.6
2010	90,935,449	23,886,884	67,048,565	920,363,101	34.0
2011	166,603,607	48,210,594	118,393,013	1,038,756,114	38.4
2012	88,122,175	25,991,657	62,130,518	1,100,886,632	40.7
2013	125,567,498	30,454,396	95,113,102	1,195,999,734	44.2
2014	87,215,417	22,268,094	64,947,323	1,260,947,057	46.6
2015	94,663,355	30,468,262	64,195,093	1,325,142,150	49.0
2016	140,282,827	42,714,345	97,568,482	1,422,710,632	52.6
2017	138,516,008	42,730,051	95,785,957	1,518,496,589	56.2
2018	170,247,497	37,599,812	132,647,685	1,651,144,274	61.1
2019	145,341,223	27,704,158	117,637,065	1,768,781,339	65.4
2020	162,373,564	24,804,850	137,568,714	1,906,350,053	70.5
2021	146,909,828	18,625,760	128,284,068	2,034,634,121	75.3
2022	144,073,287	17,129,992	126,943,295	2,161,577,416	80.0
2023	180,006,320	14,992,119	165,014,201	2,326,591,617	86.1
2024	190,025,744	9,883,106	180,142,638	2,506,734,255	92.7
2025	201,768,579	4,859,415	196,909,164	2,703,643,419	100.0
TOTAL	3,975,917,517	1,272,274,102	2,703,643,415		

UTILITY PLANT IN SERVICE

SURVIVOR CURVE.. 7-SQUARE

2004	813,008.36	813,008	813,008			
2005	770,838.54	770,839	770,839			
2006	639,417.54	639,418	639,418			
2007	6,109,440.70	6,109,441	6,109,441			
2008	338,271.01	338,271	338,271			
2009	1,479,230.48	1,479,230	1,479,230			
2010	426,251.56	426,252	426,252			
2011	3,683,901.00	3,683,901	3,683,901			
2012	5,075,067.10	5,075,067	5,075,067			
2013	635,056.13	635,056	635,056			
2014	2,623,822.97	2,623,823	2,623,823			
2015	2,903,153.30	2,903,153	2,903,153			
2016	3,553,726.32	3,553,726	3,553,726			
2017	3,472,126.90	3,472,127	3,472,127			
2018	3,864,028.85	3,864,029	3,864,029			
2019	4,183,927.76	3,885,070	3,317,391	866,537	0.50	866,537
2020	2,933,352.48	2,304,764	1,967,996	965,356	1.50	643,571
2021	1,300,617.48	836,115	713,944	586,673	2.50	234,669
2022	11,556,753.99	5,778,377	4,934,052	6,622,702	3.50	1,892,201
2023	9,296,396.25	3,320,115	2,834,986	6,461,410	4.50	1,435,869
2024	3,291,236.39	705,279	602,225	2,689,011	5.50	488,911
2025	8,633,028.85	616,657	526,552	8,106,477	6.50	1,247,150
	77,582,653.96	53,833,718	51,284,487	26,298,167		6,808,908

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.9 8.78

SURVIVOR CURVE.. 7-SQUARE

2003	9,079,603.90	9,079,604	9,079,604
	9,079,603.90	9,079,604	9,079,604

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

SURVIVOR CURVE.. 7-SQUARE

2014	1,918,923.67	1,918,924	1,918,924			
2015	8,291,760.03	8,291,760	8,291,760			
2016	1,573,043.97	1,573,044	1,573,044			
2017	5,714,374.40	5,714,374	5,714,374			
2018	433,422.24	433,422	433,422			
2019	2,342,473.47	2,175,151	2,342,473			
2020	2,965,557.10	2,330,068	2,965,557			
2021	1,093,214.51	702,784	1,093,215			
2022	78,749.00	39,374	78,749			
2023	6,479.56	2,314	6,480			
2024	820,548.57	175,835	820,549			
2025	2,152,327.78	153,741	1,134,168	1,018,160	6.50	156,640
	27,390,874.30	23,510,791	26,372,715	1,018,160		156,640

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.5 0.57

SURVIVOR CURVE.. 5-SQUARE

2022	12,279.52	8,596	8,361	3,919	1.50	2,613
2024	416,957.09	125,087	121,675	295,282	3.50	84,366
2025	13,413.75	1,341	1,304	12,109	4.50	2,691
	442,650.36	135,024	131,340	311,310		89,670

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.5 20.26

SURVIVOR CURVE.. IOWA 75-R3

1904	69.28	69	69			
1908	904.08	892	904			
1921	26.62	25	27			
1930	98.98	92	99			
1931	608.47	564	608			
1932	325.59	301	326			
1940	105.63	94	106			
1942	28.24	25	28			
1943	1,423,322.28	1,256,509	1,423,322			
1944	28,517.33	24,867	28,452	65	11.96	5
1945	80,533.28	70,016	80,109	424	12.09	35
1946	124,850.81	108,196	123,793	1,058	12.24	86
1947	151,003.07	130,391	149,187	1,816	12.41	146
1948	129,668.51	110,542	126,477	3,192	13.41	238
1949	122,814.60	104,294	119,328	3,487	13.59	257
1950	88,644.99	74,958	85,764	2,881	13.79	209
1951	155,766.99	131,125	150,027	5,740	14.00	410
1952	154,106.35	128,001	146,453	7,653	14.99	511
1953	199,396.55	164,801	188,558	10,839	15.22	712
1954	295,163.96	242,684	277,668	17,496	15.46	1,132
1955	235,325.32	192,449	220,191	15,134	15.71	963
1956	172,589.35	139,142	159,200	13,389	16.71	801
1957	170,890.22	136,951	156,693	14,197	16.97	837
1958	191,989.29	152,919	174,963	17,026	17.25	987
1959	220,233.48	172,817	197,729	22,504	18.25	1,233
1960	270,234.57	210,621	240,983	29,252	18.54	1,578
1961	309,027.67	239,187	273,667	35,361	18.83	1,878
1962	206,758.28	157,550	180,262	26,496	19.83	1,336
1963	307,932.18	232,858	266,425	41,507	20.15	2,060
1964	223,083.10	167,379	191,507	31,576	20.47	1,543
1965	166,918.03	123,202	140,962	25,956	21.47	1,209
1966	173,075.94	126,657	144,915	28,161	21.80	1,292
1967	188,909.13	137,035	156,789	32,120	22.15	1,450
1968	168,064.11	119,830	137,104	30,960	23.15	1,337
1969	222,760.80	157,314	179,992	42,769	23.50	1,820
1970	188,958.54	132,139	151,187	37,772	23.87	1,582
1971	168,230.78	115,524	132,177	36,054	24.87	1,450
1972	290,535.79	197,390	225,845	64,691	25.24	2,563
1973	220,725.65	148,328	169,710	51,016	25.62	1,991
1974	244,817.66	161,384	184,648	60,170	26.62	2,260
1975	171,247.48	111,551	127,632	43,615	27.02	1,614
1976	188,859.28	120,606	137,992	50,867	28.02	1,815
1977	227,075.83	143,171	163,810	63,266	28.42	2,226
1978	364,445.89	226,758	259,446	105,000	28.84	3,641

SURVIVOR CURVE.. IOWA 75-R3

1979	252,373.79	153,746	175,909	76,465	29.83	2,563
1980	202,123.51	121,395	138,895	63,229	30.26	2,090
1981	330,463.03	194,114	222,096	108,367	31.26	3,467
1982	233,683.70	135,209	154,700	78,984	31.68	2,493
1983	278,253.15	158,465	181,308	96,945	32.13	3,017
1984	354,912.95	197,367	225,818	129,095	33.13	3,897
1985	311,964.38	170,582	195,172	116,792	33.57	3,479
1986	348,843.52	186,003	212,816	136,028	34.58	3,934
1987	527,587.52	276,245	316,067	211,521	35.03	6,038
1988	405,974.09	207,047	236,894	169,080	36.03	4,693
1989	396,839.13	198,420	227,023	169,816	36.50	4,652
1990	172,340.89	83,827	95,911	76,430	37.49	2,039
1991	234,417.50	111,606	127,695	106,722	37.96	2,811
1992	1,216,023.06	562,167	643,206	572,817	38.96	14,703
1993	664,913.91	300,408	343,713	321,201	39.44	8,144
1994	369,871.97	163,114	186,628	183,244	39.93	4,589
1995	103,931.62	44,379	50,776	53,156	40.93	1,299
1996	555,624.27	231,140	264,460	291,164	41.42	7,030
1997	87,911.67	35,323	40,415	47,497	42.43	1,119
1998	3,733.80	1,458	1,668	2,066	42.92	48
2003	251,087.08	81,352	93,079	158,008	46.94	3,366
2009	896.66	218	249	648	51.52	13
2010	1,582.81	361	413	1,170	52.53	22
2019	48,751.39	4,787	5,478	43,273	59.72	725
	15,602,749.38	9,989,941	11,415,523	4,187,226		129,438

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.3 0.83

SURVIVOR CURVE.. IOWA 65-R2.5

1892	7,169.17	7,169	7,169			
1902	2,364.29	2,364	2,364			
1904	239.19	239	239			
1908	10,544.85	10,532	10,545			
1912	2,248.26	2,220	2,248			
1913	2,596.75	2,542	2,597			
1914	173.47	170	173			
1917	8,327.33	8,132	8,327			
1920	55,609.31	53,385	55,609			
1921	923.48	888	923			
1922	18,077.12	17,401	18,077			
1923	34,299.17	32,694	34,299			
1924	38,724.87	36,947	38,725			
1925	86,281.14	82,381	86,281			
1926	31,648.83	30,231	31,649			
1927	6,977.69	6,598	6,978			
1928	6,232.99	5,895	6,233			
1929	10,993.32	10,396	10,993			
1930	14,216.74	13,441	14,217			
1931	11,081.79	10,368	11,082			
1932	1,533.52	1,434	1,534			
1934	1,364.87	1,274	1,365			
1935	1,636.36	1,525	1,636			
1936	1,318.76	1,216	1,319			
1937	4,801.48	4,419	4,801			
1938	1,028.48	945	1,028			
1939	156.58	144	157			
1940	1,251.81	1,145	1,252			
1941	9,783.81	8,929	9,784			
1942	34,681.75	31,567	34,682			
1943	13,809.48	12,532	13,809			
1944	6,560.56	5,882	6,561			
1945	17,730.83	15,844	17,731			
1946	27,966.29	24,901	27,966			
1947	19,501.42	17,298	19,501			
1948	52,319.79	46,225	52,320			
1949	46,498.10	40,909	46,498			
1950	31,527.74	27,612	31,528			
1951	70,024.77	61,034	69,966	59	10.97	5
1952	93,312.16	80,930	92,774	538	11.25	48
1953	188,217.77	162,394	186,161	2,057	11.53	178
1954	110,311.16	94,647	108,499	1,812	11.83	153
1955	119,704.55	102,108	117,052	2,653	12.15	218
1956	41,160.18	34,900	40,008	1,152	12.47	92

SURVIVOR CURVE.. IOWA 65-R2.5

1957	86,979.33	73,289	84,015	2,964	12.80	232
1958	140,316.85	117,445	134,633	5,684	13.15	432
1959	83,313.48	69,250	79,385	3,928	13.50	291
1960	161,436.04	133,233	152,732	8,704	13.87	628
1961	256,089.30	209,788	240,491	15,598	14.24	1,095
1962	233,668.08	189,925	217,721	15,947	14.62	1,091
1963	224,988.99	181,386	207,932	17,057	15.02	1,136
1964	388,332.24	310,472	355,910	32,422	15.42	2,103
1965	286,475.06	227,060	260,291	26,184	15.83	1,654
1966	275,951.71	215,077	246,554	29,398	16.84	1,746
1967	255,891.09	197,599	226,518	29,373	17.26	1,702
1968	95,360.94	72,932	83,606	11,755	17.68	665
1969	47,197.47	35,733	40,963	6,234	18.13	344
1970	289,104.47	216,597	248,296	40,808	18.58	2,196
1971	30,522.29	22,623	25,934	4,588	19.03	241
1972	250,654.59	183,730	210,619	40,036	19.49	2,054
1973	398,277.61	288,552	330,782	67,496	19.96	3,382
1974	140,252.54	100,393	115,086	25,167	20.45	1,231
1975	296,917.30	209,921	240,643	56,274	20.93	2,689
1976	154,107.36	107,567	123,310	30,797	21.42	1,438
1977	100,661.85	69,326	79,472	21,190	21.92	967
1978	511,966.85	345,322	395,861	116,106	22.92	5,066
1979	404,758.61	269,164	308,557	96,202	23.43	4,106
1980	336,860.97	220,711	253,013	83,848	23.94	3,502
1981	1,114,692.06	719,199	824,455	290,237	24.47	11,861
1982	497,014.27	315,654	361,851	135,163	24.99	5,409
1983	74,631.73	46,630	53,454	21,178	25.52	830
1984	211,694.56	130,023	149,052	62,643	26.07	2,403
1985	138,746.44	83,720	95,973	42,773	26.62	1,607
1986	218,735.16	129,601	148,568	70,167	27.17	2,583
1987	119,475.35	68,997	79,095	40,380	28.17	1,433
1988	28,815.65	16,315	18,703	10,113	28.73	352
1989	112,823.93	62,595	71,756	41,068	29.29	1,402
1990	98,078.21	53,276	61,073	37,005	29.86	1,239
1991	73,176.37	38,879	44,569	28,607	30.44	940
1992	42,902.57	22,275	25,535	17,368	31.02	560
1993	232,516.46	117,886	135,139	97,377	31.60	3,082
1994	42,136.30	20,841	23,891	18,245	32.19	567
1995	49,560.91	23,730	27,203	22,358	33.20	673
1996	218,719.08	101,945	116,865	101,854	33.79	3,014
1997	154,633.12	70,080	80,336	74,297	34.39	2,160
1998	283,036.80	124,536	142,762	140,275	35.00	4,008
2000	43,950.38	18,156	20,813	23,137	36.23	639
2001	10,510.94	4,198	4,812	5,699	36.85	155

SURVIVOR CURVE.. IOWA 65-R2.5

2002	19,033.44	7,335	8,408	10,625	37.48	283
2004	2,799.50	999	1,145	1,654	38.74	43
2005	7,626.16	2,611	2,993	4,633	39.38	118
2006	422,118.63	138,286	158,525	263,594	40.02	6,587
2008	61,577.43	18,319	21,000	40,577	41.32	982
2009	158,716.23	44,790	51,345	107,371	41.98	2,558
2010	631,668.74	168,403	193,049	438,620	42.64	10,287
2011	617,548.58	154,881	177,548	440,001	43.31	10,159
2012	481,513.66	113,108	129,662	351,852	43.97	8,002
2013	655,530.75	143,430	164,421	491,110	44.64	11,002
2014	822,378.42	166,449	190,809	631,569	45.32	13,936
2015	473,685.29	88,011	100,892	372,793	46.00	8,104
2016	328,120.56	55,485	63,605	264,516	46.68	5,667
2017	131,195.49	20,073	23,011	108,184	47.06	2,299
2018	917,041.45	124,534	142,760	774,281	47.75	16,215
2019	273,349.51	32,529	37,290	236,060	48.14	4,904
2020	368,595.54	37,523	43,015	325,581	48.55	6,706
2021	470,033.31	39,577	45,369	424,664	48.97	8,672
2022	74,393.46	4,925	5,646	68,747	49.41	1,391
2023	976,314.74	47,058	53,945	922,370	49.32	18,702
2024	73,930.84	2,188	2,508	71,423	49.26	1,450
2025	70,093.45	729	836	69,258	47.35	1,463
	18,498,132.47	8,760,681	10,002,671	8,495,462		225,132

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 37.7 1.22

SURVIVOR CURVE.. IOWA 65-R2.5

2005	24,461.40	8,376	17,617	6,844	39.38	174
2008	112,008.89	33,323	70,089	41,920	41.32	1,015
2009	0.53			1	41.98	
2010	83,034.47	22,137	46,561	36,473	42.64	855
2011	59,714.64	14,976	31,499	28,216	43.31	651
2013	108,511.05	23,742	49,937	58,574	44.64	1,312
2014	35,843.54	7,255	15,259	20,585	45.32	454
2016	1,536.11	260	547	989	46.68	21
2017	2,085.59	319	671	1,415	47.06	30
	427,196.22	110,388	232,180	195,016		4,512

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 43.2 1.06

SURVIVOR CURVE.. IOWA 62-R1.5

1912	7.76	7	7	1	4.14	
1913	354.76	343	333	22	3.78	6
1914	88.56	85	83	6	4.78	1
1915	0.01					
1916	45.55	44	43	3	4.14	1
1917	570.81	545	529	42	5.14	8
1918	1,083.77	1,037	1,007	77	4.85	16
1919	247.59	237	230	18	4.61	4
1920	2,164.78	2,055	1,995	170	5.61	30
1921	1,910.40	1,817	1,764	146	5.38	27
1922	4,677.43	4,405	4,277	400	6.40	62
1923	14,098.64	13,295	12,910	1,189	6.20	192
1924	13,405.71	12,655	12,288	1,118	6.02	186
1925	34,266.89	32,026	31,098	3,169	7.03	451
1926	167,943.77	157,078	152,525	15,419	6.88	2,241
1927	109,338.14	102,319	99,353	9,985	6.76	1,477
1928	4,835.76	4,479	4,349	487	7.77	63
1929	87,050.24	80,643	78,305	8,745	7.67	1,140
1930	37,498.26	34,738	33,731	3,767	7.59	496
1931	57,720.48	53,455	51,905	5,815	7.54	771
1932	49,799.76	45,632	44,309	5,491	8.54	643
1933	3,999.96	3,663	3,557	443	8.51	52
1934	582.74	533	518	65	8.50	8
1935	9,298.92	8,416	8,172	1,127	9.50	119
1936	21,027.11	19,009	18,458	2,569	9.50	270
1937	31,482.13	28,419	27,595	3,887	9.54	407
1938	11,650.17	10,499	10,195	1,455	9.59	152
1939	7,481.46	6,730	6,535	946	9.65	98
1940	30,288.08	26,932	26,151	4,137	10.65	388
1941	84,673.97	75,123	72,945	11,729	10.74	1,092
1942	221,068.45	195,668	189,996	31,072	10.84	2,866
1943	109,709.35	96,851	94,044	15,665	10.95	1,431
1944	42,125.59	37,079	36,004	6,122	11.09	552
1945	101,335.68	88,101	85,547	15,789	12.09	1,306
1946	275,668.08	238,894	231,969	43,699	12.24	3,570
1947	141,048.39	121,795	118,264	22,784	12.41	1,836
1948	248,842.67	214,054	207,849	40,994	12.59	3,256
1949	655,607.28	561,724	545,441	110,166	12.79	8,613
1950	668,780.31	570,603	554,062	114,718	12.99	8,831
1951	965,368.58	819,888	796,121	169,248	13.22	12,802
1952	618,889.87	518,568	503,536	115,354	14.22	8,112
1953	1,831,075.42	1,526,751	1,482,494	348,581	14.45	24,123
1954	1,557,574.28	1,291,852	1,254,404	303,170	14.71	20,610
1955	1,423,511.95	1,174,113	1,140,078	283,434	14.97	18,933

SURVIVOR CURVE.. IOWA 62-R1.5

1956	318,374.42	261,099	253,530	64,844	15.25	4,252
1957	1,316,134.72	1,072,913	1,041,812	274,323	15.53	17,664
1958	1,497,268.95	1,212,788	1,177,632	319,637	15.83	20,192
1959	1,209,424.91	973,103	944,895	264,530	16.15	16,380
1960	1,485,669.74	1,187,199	1,152,785	332,885	16.47	20,212
1961	2,394,156.41	1,899,524	1,844,461	549,695	16.80	32,720
1962	2,763,521.78	2,175,997	2,112,920	650,602	17.15	37,936
1963	2,228,626.27	1,741,003	1,690,535	538,091	17.50	30,748
1964	3,178,498.35	2,463,018	2,391,620	786,878	17.87	44,033
1965	2,577,956.01	1,980,901	1,923,479	654,477	18.24	35,881
1966	2,215,680.59	1,687,462	1,638,546	577,135	18.62	30,995
1967	2,404,364.73	1,814,334	1,761,740	642,625	19.02	33,787
1968	1,321,460.18	987,791	959,157	362,303	19.42	18,656
1969	1,132,077.00	837,963	813,672	318,405	19.83	16,057
1970	3,307,680.19	2,423,207	2,352,964	954,716	20.26	47,123
1971	2,088,668.65	1,513,867	1,469,983	618,686	20.69	29,903
1972	2,511,719.48	1,800,652	1,748,455	763,264	21.13	36,122
1973	3,277,200.30	2,322,880	2,255,545	1,021,655	21.57	47,365
1974	2,423,197.76	1,697,208	1,648,010	775,188	22.03	35,188
1975	3,078,658.68	2,129,816	2,068,077	1,010,582	22.50	44,915
1976	2,115,214.62	1,444,903	1,403,018	712,197	22.96	31,019
1977	817,706.56	551,298	535,317	282,390	23.44	12,047
1978	3,869,192.90	2,573,013	2,498,427	1,370,766	23.93	57,282
1979	4,043,312.63	2,650,796	2,573,955	1,469,358	24.43	60,146
1980	1,964,495.15	1,269,260	1,232,467	732,028	24.92	29,375
1981	5,998,650.77	3,817,541	3,706,879	2,291,772	25.43	90,121
1982	4,547,378.96	2,848,478	2,765,907	1,781,472	25.94	68,677
1983	768,744.18	473,700	459,968	308,776	26.47	11,665
1984	2,291,582.51	1,388,470	1,348,221	943,362	26.99	34,952
1985	2,469,644.40	1,470,426	1,427,802	1,041,842	27.52	37,858
1986	4,114,141.85	2,405,127	2,335,408	1,778,734	28.07	63,368
1987	2,680,506.02	1,547,992	1,503,119	1,177,387	28.17	41,796
1988	1,715,955.83	971,574	943,410	772,546	28.73	26,890
1989	3,523,005.83	1,954,564	1,897,905	1,625,101	29.29	55,483
1990	2,235,895.76	1,214,539	1,179,332	1,056,564	29.86	35,384
1991	3,704,074.90	1,967,975	1,910,928	1,793,147	30.44	58,908
1992	3,105,764.74	1,623,073	1,576,024	1,529,741	30.60	49,992
1993	4,432,757.40	2,261,593	2,196,034	2,236,723	31.20	71,690
1994	2,358,834.85	1,173,992	1,139,961	1,218,874	31.79	38,341
1995	3,010,388.99	1,460,039	1,417,716	1,592,673	32.39	49,172
1996	4,623,858.01	2,196,333	2,132,666	2,491,192	32.61	76,393
1997	6,663,791.07	3,076,672	2,987,486	3,676,305	33.23	110,632
1998	6,949,459.49	3,114,748	3,024,458	3,925,001	33.85	115,953
1999	962,400.04	420,761	408,564	553,836	34.11	16,237

SURVIVOR CURVE.. IOWA 62-R1.5

2000	2,190,192.15	927,108	900,233	1,289,959	34.74	37,132
2001	6,484,366.15	2,668,965	2,591,598	3,892,768	35.02	111,158
2002	1,429,434.98	567,772	551,314	878,121	35.67	24,618
2003	1,001,956.58	385,553	374,377	627,580	35.98	17,442
2004	4,268,362.05	1,587,831	1,541,803	2,726,559	36.30	75,112
2005	3,592,134.27	1,281,314	1,244,172	2,347,962	36.97	63,510
2006	10,677,179.77	3,664,408	3,558,185	7,118,995	37.32	190,755
2007	5,699,448.31	1,876,828	1,822,423	3,877,025	37.68	102,893
2008	4,620,089.32	1,455,328	1,413,141	3,206,948	38.06	84,260
2009	6,114,639.52	1,836,226	1,782,998	4,331,642	38.45	112,656
2010	8,426,612.25	2,403,270	2,333,604	6,093,008	38.85	156,834
2011	21,546,838.60	5,811,182	5,642,728	15,904,111	39.26	405,097
2012	9,956,494.15	2,526,958	2,453,707	7,502,787	39.69	189,035
2013	9,169,690.50	2,189,722	2,126,247	7,043,444	39.85	176,749
2014	9,744,048.63	2,173,897	2,110,880	7,633,169	40.05	190,591
2015	8,132,808.23	1,681,865	1,633,111	6,499,697	40.26	161,443
2016	11,386,414.38	2,163,419	2,100,706	9,285,708	40.50	229,277
2017	9,749,677.11	1,682,794	1,634,014	8,115,663	40.76	199,109
2018	17,164,896.68	2,663,992	2,586,769	14,578,128	40.81	357,220
2019	13,012,676.95	1,785,339	1,733,586	11,279,091	40.89	275,840
2020	13,453,243.84	1,606,317	1,559,753	11,893,491	40.58	293,088
2021	9,271,453.82	930,854	903,871	8,367,583	40.34	207,426
2022	13,091,596.56	1,053,874	1,023,324	12,068,273	39.98	301,858
2023	28,368,452.71	1,702,107	1,652,767	26,715,686	39.17	682,045
2024	39,778,088.96	1,519,523	1,475,475	38,302,614	37.72	1,015,446
2025	15,812,720.97	230,866	224,174	15,588,547	33.63	463,531
	415,488,813.53	132,619,064	128,774,726	286,714,087		8,094,877

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 35.4 1.95

SURVIVOR CURVE.. IOWA 62-R1.5

2007	5,567.09	1,833	184	5,383	37.68	143
2008	3,999.55	1,260	126	3,874	38.06	102
2009	21,815.20	6,551	657	21,158	38.45	550
2010	875,111.94	249,582	25,020	850,092	38.85	21,881
2011	735,721.12	198,424	19,891	715,830	39.26	18,233
2012	333,588.49	84,665	8,487	325,101	39.69	8,191
2013	14,698.94	3,510	352	14,347	39.85	360
2014	293,116.37	65,394	6,556	286,560	40.05	7,155
2015	766,697.55	158,553	15,894	750,804	40.26	18,649
2016	563,892.27	107,140	10,741	553,151	40.50	13,658
2017	1,697,037.29	292,909	29,363	1,667,674	40.76	40,914
2018	3,058,803.21	474,726	47,590	3,011,213	40.81	73,786
2019	677,036.50	92,889	9,312	667,724	40.89	16,330
2020	1,061,153.73	126,702	12,702	1,048,452	40.58	25,837
2021	622,935.34	62,543	6,270	616,665	40.34	15,287
2022	605,741.20	48,762	4,888	600,853	39.98	15,029
2023	223,477.85	13,409	1,344	222,134	39.17	5,671
2024	26.33	1	0	26	37.72	1
	11,560,419.97	1,988,853	199,377	11,361,043		281,777

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 40.3 2.44

SURVIVOR CURVE.. IOWA 65-R3

1943	574,068.56	530,439	516,743	57,326	6.79	8,443
1944	83,602.23	76,998	75,010	8,592	6.99	1,229
1945	135,985.86	124,794	121,572	14,414	7.22	1,996
1946	245,019.82	223,997	218,213	26,807	7.46	3,593
1947	203,155.04	184,993	180,217	22,938	7.71	2,975
1948	355,240.85	322,132	313,815	41,426	7.97	5,198
1949	232,213.87	209,619	204,207	28,007	8.25	3,395
1950	524,174.04	470,918	458,759	65,415	8.54	7,660
1951	631,817.40	564,845	550,261	81,556	8.83	9,236
1952	776,261.75	690,407	672,581	103,681	9.14	11,344
1953	941,317.15	832,595	811,098	130,219	9.47	13,751
1954	1,153,942.76	1,014,777	988,576	165,367	9.80	16,874
1955	1,153,776.70	1,008,632	982,590	171,187	10.15	16,866
1956	979,515.43	851,003	829,030	150,485	10.50	14,332
1957	1,142,414.89	986,018	960,559	181,856	10.87	16,730
1958	1,167,808.97	1,001,046	975,199	192,610	11.24	17,136
1959	1,595,166.44	1,357,806	1,322,748	272,418	11.62	23,444
1960	1,866,791.80	1,577,439	1,536,710	330,082	12.02	27,461
1961	2,164,241.63	1,814,717	1,767,862	396,380	12.42	31,915
1962	1,893,138.99	1,574,713	1,534,055	359,084	12.84	27,966
1963	2,417,921.56	1,994,785	1,943,281	474,641	13.26	35,795
1964	2,058,635.91	1,683,964	1,640,485	418,151	13.68	30,567
1965	2,088,350.86	1,693,026	1,649,313	439,038	14.13	31,071
1966	2,154,795.69	1,730,732	1,686,045	468,751	14.58	32,150
1967	1,597,157.49	1,270,698	1,237,889	359,268	15.03	23,903
1968	1,555,120.02	1,225,124	1,193,492	361,628	15.49	23,346
1969	1,941,038.49	1,513,428	1,474,352	466,686	15.96	29,241
1970	2,155,976.94	1,663,121	1,620,180	535,797	16.45	32,571
1971	2,181,213.86	1,652,488	1,609,822	571,392	17.44	32,763
1972	2,643,290.91	1,979,825	1,928,707	714,584	17.93	39,854
1973	2,912,100.81	2,155,537	2,099,882	812,219	18.43	44,070
1974	2,508,246.92	1,834,281	1,786,921	721,326	18.92	38,125
1975	1,582,850.39	1,143,135	1,113,620	469,230	19.43	24,150
1976	2,063,796.64	1,471,074	1,433,092	630,705	19.94	31,630
1977	2,319,181.14	1,630,848	1,588,740	730,441	20.47	35,683
1978	2,681,192.50	1,859,407	1,811,398	869,794	20.99	41,438
1979	3,086,770.06	2,095,608	2,041,500	1,045,270	21.99	47,534
1980	2,606,304.22	1,743,096	1,698,090	908,214	22.53	40,311
1981	4,995,690.90	3,290,162	3,205,211	1,790,480	23.07	77,611
1982	4,549,866.07	2,949,223	2,873,075	1,676,791	23.61	71,020
1983	5,140,445.35	3,277,034	3,192,422	1,948,023	24.17	80,597
1984	5,813,527.22	3,618,921	3,525,482	2,288,045	25.17	90,904
1985	6,585,219.48	4,027,520	3,923,531	2,661,688	25.72	103,487
1986	7,709,270.03	4,628,646	4,509,136	3,200,134	26.29	121,724

SURVIVOR CURVE.. IOWA 65-R3

1987	9,922,796.27	5,844,527	5,693,624	4,229,172	26.86	157,452
1988	9,143,729.27	5,280,504	5,144,164	3,999,565	27.44	145,757
1989	9,186,531.37	5,163,749	5,030,423	4,156,108	28.44	146,136
1990	7,791,989.32	4,287,153	4,176,461	3,615,528	29.02	124,587
1991	14,843,101.14	7,988,557	7,782,296	7,060,805	29.60	238,541
1992	8,768,293.55	4,612,122	4,493,039	4,275,255	30.19	141,612
1993	23,358,493.37	11,917,503	11,609,799	11,748,694	31.20	376,561
1994	16,733,012.95	8,328,021	8,112,995	8,620,018	31.79	271,155
1995	20,855,429.37	10,114,883	9,853,721	11,001,708	32.39	339,664
1996	11,828,363.95	5,547,503	5,404,269	6,424,095	33.40	192,338
1997	13,374,512.82	6,098,778	5,941,310	7,433,203	34.00	218,624
1998	20,826,651.68	9,222,041	8,983,932	11,842,720	34.61	342,176
1999	14,288,719.26	6,134,147	5,975,766	8,312,953	35.23	235,962
2000	12,515,033.21	5,169,960	5,036,474	7,478,559	36.23	206,419
2001	9,264,037.95	3,700,057	3,604,523	5,659,515	36.85	153,582
2002	3,968,232.15	1,529,357	1,489,870	2,478,362	37.48	66,125
2003	5,090,483.29	1,878,388	1,829,889	3,260,594	38.48	84,735
2004	7,892,295.33	2,800,186	2,727,886	5,164,409	39.10	132,082
2005	13,529,229.37	4,575,585	4,457,446	9,071,783	40.11	226,173
2006	12,668,997.44	4,100,954	3,995,069	8,673,928	40.74	212,909
2007	6,342,316.68	1,959,776	1,909,176	4,433,141	41.38	107,132
2008	16,136,176.08	4,714,991	4,593,252	11,542,924	42.38	272,367
2009	12,848,053.32	3,561,480	3,469,524	9,378,529	43.02	218,004
2010	14,820,981.89	3,883,097	3,782,837	11,038,145	43.67	252,763
2011	43,589,361.31	10,679,394	10,403,657	33,185,704	44.67	742,908
2012	17,532,531.81	4,023,716	3,919,826	13,612,706	45.32	300,369
2013	14,316,955.56	3,042,353	2,963,801	11,353,155	46.32	245,103
2014	14,330,821.26	2,817,439	2,744,694	11,586,127	46.98	246,618
2015	10,000,691.39	1,806,125	1,759,492	8,241,199	47.64	172,989
2016	14,917,428.08	2,437,508	2,374,573	12,542,855	48.64	257,871
2017	14,049,729.43	2,065,310	2,011,985	12,037,744	49.31	244,124
2018	17,004,060.62	2,207,127	2,150,140	14,853,921	50.30	295,307
2019	20,179,266.29	2,282,275	2,223,347	17,955,919	50.97	352,284
2020	30,874,375.59	2,970,115	2,893,428	27,980,948	51.65	541,741
2021	26,476,352.70	2,096,927	2,042,785	24,433,568	52.32	467,002
2022	29,357,485.22	1,820,164	1,773,168	27,584,317	52.99	520,557
2023	37,181,344.32	1,654,570	1,611,850	35,569,494	53.68	662,621
2024	27,903,334.44	747,809	728,501	27,174,833	54.37	499,813
2025	37,449,991.31	340,795	331,996	37,117,996	54.45	681,690
	744,328,808.00	236,954,517	230,836,459	513,492,349		12,514,942

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 41.0 1.68

SURVIVOR CURVE.. IOWA 65-R3

2006	68,211.88	22,080	22,488-	90,700	40.74	2,226
2008	0.07					
2010	74,507.26	19,521	19,882-	94,389	43.67	2,161
2012	3,663.40	841	857-	4,520	45.32	100
2014	4,504.10	886	902-	5,406	46.98	115
2016	28,691.93	4,688	4,775-	33,467	48.64	688
2017	20,670.33	3,039	3,095-	23,765	49.31	482
2018	37,268.45	4,837	4,927-	42,195	50.30	839
2019	23,813.55	2,693	2,743-	26,557	50.97	521
2020	74,381.46	7,155	7,287-	81,668	51.65	1,581
2021	56,283.61	4,458	4,540-	60,824	52.32	1,163
2022	12,527.61	777	791-	13,319	52.99	251
2023	131,372.43	5,846	5,955-	137,327	53.68	2,558
	535,896.08	76,821	78,242-	614,138		12,685

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 48.4 2.37

SURVIVOR CURVE.. IOWA 60-R0.5

1943	2,784,529.36	2,366,293	1,674,554	1,109,975	14.58	76,130
1944	13,987.58	11,741	8,309	5,679	15.59	364
1945	138,029.29	115,558	81,777	56,252	15.65	3,594
1946	345,950.43	288,799	204,374	141,576	15.73	9,000
1947	455,855.61	375,716	265,883	189,973	16.74	11,348
1948	395,119.83	324,591	229,703	165,417	16.84	9,823
1949	418,970.43	342,969	242,709	176,261	16.95	10,399
1950	381,832.53	311,346	220,330	161,503	17.09	9,450
1951	543,132.40	437,004	309,254	233,878	18.09	12,929
1952	508,907.82	407,737	288,543	220,365	18.24	12,081
1953	853,328.88	680,530	481,590	371,739	18.41	20,192
1954	1,407,548.83	1,117,031	790,489	617,060	18.59	33,193
1955	1,470,056.63	1,160,757	821,433	648,624	18.79	34,520
1956	1,012,654.93	788,251	557,821	454,834	19.79	22,983
1957	989,536.30	765,901	542,005	447,531	20.00	22,377
1958	971,012.31	747,194	528,767	442,245	20.22	21,872
1959	1,385,376.19	1,059,536	749,801	635,575	20.45	31,079
1960	1,690,207.83	1,284,220	908,804	781,404	20.71	37,731
1961	2,034,666.17	1,535,359	1,086,527	948,139	20.97	45,214
1962	2,384,480.95	1,771,669	1,253,756	1,130,725	21.97	51,467
1963	3,057,751.13	2,255,091	1,595,859	1,461,892	22.25	65,703
1964	2,923,212.95	2,139,207	1,513,852	1,409,361	22.54	62,527
1965	2,257,608.83	1,639,024	1,159,888	1,097,721	22.83	48,082
1966	2,877,329.90	2,071,678	1,466,064	1,411,266	23.14	60,988
1967	1,834,326.45	1,309,159	926,452	907,874	23.47	38,682
1968	1,681,613.68	1,189,237	841,587	840,027	23.80	35,295
1969	2,184,189.46	1,530,243	1,082,907	1,101,282	24.15	45,602
1970	2,348,360.09	1,629,292	1,153,000	1,195,360	24.50	48,790
1971	2,658,134.57	1,825,341	1,291,738	1,366,397	24.87	54,942
1972	3,211,092.72	2,181,616	1,543,863	1,667,230	25.24	66,055
1973	3,535,611.26	2,375,931	1,681,374	1,854,237	25.62	72,375
1974	2,643,095.99	1,756,073	1,242,720	1,400,376	26.02	53,819
1975	1,684,316.63	1,105,754	782,509	901,808	26.42	34,134
1976	2,002,438.18	1,298,381	918,825	1,083,613	26.84	40,373
1977	2,319,022.30	1,484,638	1,050,633	1,268,389	27.26	46,529
1978	2,702,789.44	1,707,622	1,208,432	1,494,357	27.68	53,987
1979	3,337,193.84	2,095,090	1,482,632	1,854,562	27.57	67,267
1980	3,686,681.05	2,281,318	1,614,420	2,072,261	28.03	73,930
1981	7,111,034.42	4,334,887	3,067,668	4,043,366	28.50	141,872
1982	6,255,438.94	3,755,140	2,657,399	3,598,040	28.96	124,242
1983	6,081,721.69	3,593,081	2,542,714	3,539,008	29.44	120,211
1984	6,935,524.58	4,058,669	2,872,197	4,063,328	29.42	138,114
1985	8,488,897.35	4,881,965	3,454,818	5,034,079	29.92	168,251
1986	8,013,540.94	4,526,048	3,202,947	4,810,594	30.43	158,087

SURVIVOR CURVE.. IOWA 60-R0.5

1987	11,289,801.54	6,301,967	4,459,711	6,830,091	30.47	224,158
1988	8,544,341.98	4,678,027	3,310,498	5,233,844	30.99	168,888
1989	8,914,345.36	4,783,438	3,385,094	5,529,251	31.52	175,420
1990	10,355,724.11	5,478,178	3,876,740	6,478,984	31.61	204,966
1991	18,198,945.88	9,417,954	6,664,800	11,534,146	32.17	358,537
1992	4,339,185.84	2,209,513	1,563,605	2,775,581	32.29	85,958
1993	19,066,221.19	9,479,725	6,708,514	12,357,707	32.86	376,071
1994	13,354,970.84	6,519,897	4,613,933	8,741,038	33.02	264,720
1995	15,207,270.67	7,281,241	5,152,713	10,054,558	33.20	302,848
1996	12,969,619.42	6,082,752	4,304,579	8,665,040	33.40	259,432
1997	15,126,550.78	6,897,707	4,881,298	10,245,253	34.00	301,331
1998	12,137,495.08	5,407,254	3,826,550	8,310,945	34.23	242,797
1999	9,473,715.62	4,117,277	2,913,672	6,560,044	34.48	190,256
2000	10,685,265.32	4,523,073	3,200,841	7,484,424	34.74	215,441
2001	6,978,523.77	2,872,360	2,032,682	4,945,842	35.02	141,229
2002	6,453,783.19	2,593,130	1,835,079	4,618,704	34.98	132,038
2003	7,121,664.66	2,771,752	1,961,485	5,160,180	35.31	146,139
2004	12,479,425.16	4,694,760	3,322,339	9,157,086	35.65	256,861
2005	30,168,944.74	11,008,648	7,790,486	22,378,459	35.68	627,199
2006	32,287,077.92	11,397,339	8,065,551	24,221,527	35.75	677,525
2007	20,335,629.25	6,922,248	4,898,665	15,436,964	35.85	430,599
2008	35,594,093.80	11,646,387	8,241,795	27,352,299	35.98	760,208
2009	31,144,879.41	9,763,920	6,909,630	24,235,249	36.13	670,779
2010	30,726,558.52	9,193,386	6,505,880	24,220,679	36.31	667,053
2011	23,320,634.47	6,660,373	4,713,344	18,607,290	36.26	513,163
2012	24,740,276.93	6,714,511	4,751,656	19,988,621	36.25	551,410
2013	24,375,343.38	6,244,963	4,419,371	19,955,972	36.28	550,054
2014	24,195,777.96	5,843,280	4,135,112	20,060,666	36.12	555,389
2015	24,100,748.43	5,441,949	3,851,102	20,249,646	36.01	562,334
2016	24,986,226.13	5,247,107	3,713,218	21,273,008	35.75	595,049
2017	28,975,994.28	5,592,367	3,957,548	25,018,446	35.55	703,754
2018	30,815,206.39	5,408,069	3,827,126	26,988,080	35.24	765,837
2019	32,367,508.16	5,114,066	3,619,069	28,748,439	34.65	829,681
2020	39,942,781.31	5,560,035	3,934,668	36,008,113	34.02	1,058,440
2021	39,724,349.34	4,735,142	3,350,916	36,373,433	33.24	1,094,267
2022	41,571,760.05	4,074,032	2,883,069	38,688,691	32.21	1,201,139
2023	41,764,047.05	3,132,304	2,216,636	39,547,411	30.83	1,282,757
2024	52,972,007.37	2,648,600	1,874,334	51,097,673	28.53	1,791,016
2025	53,272,346.60	1,108,065	784,144	52,488,202	23.54	2,229,745
	1,000,095,152.59	302,483,483	214,058,380	786,036,772		24,460,091

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.1 2.45

SURVIVOR CURVE.. IOWA 75-R4

1943	276,300.72	253,036	267,005	9,296	7.59	1,225
1944	20,486.86	18,700	19,732	755	7.79	97
1945	107,339.22	97,636	103,026	4,313	8.00	539
1946	210,713.68	189,305	199,756	10,958	8.99	1,219
1947	144,126.33	128,979	136,100	8,026	9.22	870
1948	166,991.30	148,823	157,039	9,952	9.46	1,052
1949	200,632.29	178,041	187,870	12,762	9.71	1,314
1950	135,824.68	119,988	126,612	9,213	9.97	924
1951	162,822.30	143,137	151,039	11,783	10.25	1,150
1952	195,558.90	169,608	178,972	16,587	11.25	1,474
1953	243,367.43	209,977	221,569	21,798	11.53	1,891
1954	377,075.82	323,531	341,392	35,684	11.83	3,016
1955	270,316.47	230,580	243,310	27,006	12.15	2,223
1956	233,666.88	196,514	207,363	26,304	13.14	2,002
1957	192,556.75	160,920	169,804	22,753	13.47	1,689
1958	227,254.01	188,666	199,082	28,172	13.80	2,041
1959	326,489.25	267,068	281,812	44,677	14.80	3,019
1960	336,506.34	273,310	288,399	48,107	15.15	3,175
1961	321,699.24	257,295	271,499	50,200	16.15	3,108
1962	163,406.12	129,712	136,873	26,533	16.50	1,608
1963	330,161.45	260,002	274,356	55,805	16.87	3,308
1964	196,609.42	152,353	160,764	35,845	17.87	2,006
1965	156,894.18	120,557	127,213	29,681	18.24	1,627
1966	137,118.43	103,607	109,327	27,791	19.24	1,444
1967	70,774.57	52,996	55,922	14,853	19.62	757
1968	102,298.42	75,292	79,449	22,849	20.62	1,108
1969	165,061.79	120,297	126,938	38,124	21.02	1,814
1970	141,862.30	102,354	108,005	33,857	21.42	1,581
1971	156,090.82	110,590	116,695	39,396	22.42	1,757
1972	202,431.27	141,864	149,696	52,735	22.84	2,309
1973	262,565.44	180,593	190,563	72,002	23.83	3,021
1974	202,768.03	137,842	145,452	57,316	24.26	2,363
1975	121,236.63	80,816	85,278	35,959	25.26	1,424
1976	147,459.20	97,087	102,447	45,012	25.68	1,753
1977	153,514.20	99,017	104,483	49,031	26.69	1,837
1978	152,886.75	97,312	102,684	50,203	27.13	1,850
1979	138,237.00	86,135	90,890	47,347	28.13	1,683
1980	112,340.58	68,494	72,275	40,066	29.13	1,375
1981	167,148.56	100,423	105,967	61,182	29.57	2,069
1982	230,983.79	135,634	143,122	87,862	30.58	2,873
1983	300,892.83	173,916	183,517	117,376	31.03	3,783
1984	237,671.89	134,142	141,548	96,124	32.03	3,001

SURVIVOR CURVE.. IOWA 75-R4

1985	383,851.81	211,426	223,098	160,754	33.03	4,867
1986	631,805.32	341,933	360,810	270,995	33.49	8,092
1987	587,781.72	309,996	327,110	260,672	34.50	7,556
1988	517,842.93	266,068	280,757	237,086	35.49	6,680
1989	370,484.02	186,613	196,915	173,569	35.96	4,827
1990	361,599.66	177,148	186,928	174,672	36.96	4,726
1991	798,090.31	379,971	400,948	397,142	37.96	10,462
1992	397,909.84	183,954	194,109	203,801	38.96	5,231
1993	618,050.92	279,235	294,651	323,400	39.44	8,200
1994	201,812.65	88,354	93,232	108,581	40.45	2,684
1995	683,550.18	289,825	305,825	377,725	41.44	9,115
1996	466,314.77	191,189	201,744	264,571	42.45	6,233
1997	254,639.18	100,888	106,458	148,181	43.44	3,411
1998	140,621.23	54,139	57,128	83,493	43.93	1,901
1999	518,033.29	192,190	202,800	315,233	44.93	7,016
2000	675,798.13	241,260	254,579	421,219	45.93	9,171
2001	848,566.30	291,058	307,126	541,440	46.93	11,537
2002	618,166.45	203,377	214,605	403,561	47.93	8,420
2003	688.60	217	229	460	48.93	9
2005	67,151.14	19,407	20,478	46,673	50.43	926
2006	7,380,103.20	2,029,528	2,141,572	5,238,531	51.42	101,877
2007	1,244,906.81	324,672	342,596	902,311	52.43	17,210
2008	21,747,370.73	5,367,251	5,663,559	16,083,812	53.42	301,082
2009	19,774,272.02	4,599,496	4,853,419	14,920,853	54.43	274,129
2010	15,854,093.88	3,465,705	3,657,035	12,197,059	55.42	220,084
2011	9,051,231.56	1,850,072	1,952,208	7,099,024	56.43	125,802
2012	101,420.92	19,311	20,377	81,044	57.42	1,411
2013	40,775,500.03	7,184,643	7,581,284	33,194,216	58.43	568,102
2014	9,832,998.60	1,594,912	1,682,962	8,150,037	59.42	137,160
2015	9,532,521.12	1,410,813	1,488,699	8,043,822	60.43	133,110
2016	19,331,812.84	2,590,463	2,733,474	16,598,339	61.42	270,243
2017	9,147,203.86	1,095,835	1,156,332	7,990,872	62.43	127,997
2018	34,031,266.10	3,624,330	3,824,418	30,206,848	62.92	480,083
2019	27,868,237.24	2,572,238	2,714,243	25,153,994	63.92	393,523
2020	23,751,932.01	1,855,026	1,957,436	21,794,496	64.92	335,713
2021	15,810,753.30	1,010,307	1,066,083	14,744,670	65.92	223,675
2023	599,335.09	21,276	22,450	576,885	67.92	8,494
	283,177,859.90	50,940,275	53,752,522	229,425,338		3,919,138

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 58.5 1.38

SURVIVOR CURVE.. IOWA 60-R0.5

1998	301.81	134	91	211	34.23	6
2004	21,790.27	8,197	5,538	16,252	35.65	456
2005	63,298.87	23,098	15,605	47,694	35.68	1,337
2006	49,203.23	17,369	11,734	37,469	35.75	1,048
2010	50,378.45	15,073	10,183	40,195	36.31	1,107
2013	20,577.69	5,272	3,562	17,016	36.28	469
2014	128,028.85	30,919	20,889	107,140	36.12	2,966
2015	42,608.75	9,621	6,500	36,109	36.01	1,003
2016	180,319.47	37,867	25,583	154,736	35.75	4,328
2017	55,068.99	10,628	7,180	47,889	35.55	1,347
2018	20,127.97	3,532	2,386	17,742	35.24	503
2019	2,841.43	449	303	2,538	34.65	73
2020	19,796.23	2,756	1,862	17,934	34.02	527
2022	5,802.18	569	384	5,418	32.21	168
2023	90,049.61	6,754	4,564	85,486	30.83	2,773
2024	0.01		0			
	750,193.81	172,238	116,364	633,830		18,111

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 35.0 2.41

SURVIVOR CURVE.. IOWA 75-R4

2007	88.32	23	55	33	52.43	1
2013	28,148.97	4,960	11,854	16,295	58.43	279
2016	8,920.01	1,195	2,856	6,064	61.42	99
	37,157.30	6,178	14,765	22,392		379

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 59.1 1.02

SURVIVOR CURVE.. IOWA 65-R2

1943	798,560.10	711,517	728,521	70,039	10.09	6,941
1945	3,522.02	3,090	3,164	358	11.25	32
1947	100,829.38	87,863	89,963	10,866	11.59	938
1948	2,523.62	2,191	2,243	281	11.79	24
1949	192,569.28	166,457	170,435	22,134	12.00	1,844
1950	52,656.41	45,321	46,404	6,252	12.22	512
1951	109,852.21	93,297	95,527	14,325	13.22	1,084
1952	72,035.51	60,884	62,339	9,697	13.46	720
1953	79,512.72	66,870	68,468	11,045	13.71	806
1954	54,805.93	45,851	46,947	7,859	13.97	563
1955	92,219.77	76,718	78,551	13,669	14.25	959
1956	62,133.65	51,385	52,613	9,521	14.54	655
1957	81,571.60	67,052	68,654	12,918	14.83	871
1959	113,270.63	91,896	94,092	19,179	15.47	1,240
1960	233,285.05	186,418	190,873	42,412	16.47	2,575
1961	114,524.03	90,863	93,034	21,490	16.80	1,279
1962	106,837.69	84,124	86,134	20,704	17.15	1,207
1963	102,093.50	79,755	81,661	20,432	17.50	1,168
1964	135,791.82	105,225	107,740	28,052	17.87	1,570
1965	274,628.27	211,024	216,067	58,561	18.24	3,211
1966	585,232.04	445,713	456,365	128,867	18.62	6,921
1967	711,086.77	536,586	549,410	161,677	19.02	8,500
1968	535,271.58	400,116	409,678	125,594	19.42	6,467
1969	698,359.69	516,926	529,280	169,080	19.83	8,526
1970	624,824.25	457,746	468,685	156,139	20.26	7,707
1971	788,864.50	571,769	585,433	203,432	20.69	9,832
1972	899,676.53	640,210	655,510	244,167	21.68	11,262
1973	1,030,438.87	724,914	742,238	288,201	22.13	13,023
1974	871,232.22	605,681	620,156	251,076	22.58	11,119
1975	512,583.75	352,043	360,456	152,128	23.03	6,606
1976	523,378.09	354,955	363,438	159,940	23.49	6,809
1977	502,230.86	336,143	344,176	158,055	23.96	6,597
1978	511,232.41	337,516	345,582	165,650	24.45	6,775
1979	526,749.03	342,914	351,109	175,640	24.93	7,045
1980	339,906.69	218,084	223,296	116,611	25.42	4,587
1981	449,556.60	284,075	290,864	158,693	25.92	6,122
1982	416,885.36	259,303	265,500	151,385	26.43	5,728
1983	322,982.72	197,665	202,389	120,594	26.94	4,476
1984	381,871.40	229,810	235,302	146,569	27.46	5,338
1985	401,639.68	237,490	243,166	158,474	27.99	5,662
1986	670,272.33	389,160	398,460	271,812	28.53	9,527
1987	688,578.53	392,352	401,729	286,850	29.07	9,868
1988	770,871.32	430,763	441,058	329,813	29.61	11,139
1989	587,031.30	321,400	329,081	257,950	30.17	8,550

SURVIVOR CURVE.. IOWA 65-R2

1990	800,426.55	429,029	439,282	361,145	30.73	11,752
1991	1,350,850.35	708,386	725,315	625,535	31.29	19,992
1992	1,203,640.13	616,986	631,731	571,909	31.86	17,951
1993	1,698,005.69	849,852	870,162	827,844	32.44	25,519
1994	836,682.32	408,468	418,230	418,452	33.02	12,673
1995	1,510,512.80	718,702	735,878	774,635	33.60	23,055
1996	607,131.29	281,223	287,944	319,187	34.19	9,336
1997	1,164,655.86	524,445	536,978	627,678	34.79	18,042
1998	1,358,061.66	593,745	607,935	750,127	35.40	21,190
1999	599,781.74	255,867	261,982	337,800	35.61	9,486
2000	1,828,776.22	755,467	773,522	1,055,254	36.23	29,127
2001	1,401,283.60	559,673	573,048	828,236	36.85	22,476
2002	934,855.95	360,293	368,903	565,953	37.48	15,100
2003	8,912.82	3,308	3,387	5,526	38.11	145
2004	10,420.85	3,719	3,808	6,613	38.74	171
2005	27,995.59	9,642	9,872	18,124	39.02	464
2006	28,131.10	9,272	9,494	18,637	39.67	470
2007	5,113.80	1,608	1,646	3,468	40.32	86
2008	9,968.11	3,000	3,072	6,896	40.64	170
2009	3,201.20	914	936	2,265	41.31	55
2011	1,928,505.26	492,155	503,917	1,424,588	42.32	33,662
2012	442,837.69	106,414	108,957	333,881	42.68	7,823
2013	297,781.65	66,644	68,237	229,545	43.36	5,294
2014	203,073.95	42,280	43,290	159,784	43.75	3,652
2015	325,234.94	62,510	64,004	261,231	44.14	5,918
2016	89,462.69	15,728	16,104	73,359	44.55	1,647
2017	275,497.10	43,804	44,851	230,646	44.97	5,129
2018	1,756,488.67	249,070	255,022	1,501,467	45.41	33,065
2019	919,591.70	114,765	117,508	802,084	45.58	17,597
2020	777,144.57	83,310	85,301	691,844	45.78	15,112
2021	1,179,358.09	105,081	107,592	1,071,766	46.01	23,294
2022	1,091,319.70	77,156	79,000	1,012,320	46.00	22,007
2023	4,012,944.97	208,673	213,660	3,799,285	45.58	83,354
2024	949,825.23	30,774	31,510	918,315	44.80	20,498
2025	43,136.98	509	521	42,616	42.05	1,013
	46,814,590.53	20,703,607	21,198,390	25,616,201		732,710

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 35.0 1.57

SURVIVOR CURVE.. IOWA 44-R2.5

1965	10,072.51	9,323	9,089	984	4.86	202
1966	53,513.87	49,350	48,114	5,400	5.02	1,076
1967	109,682.59	100,732	98,208	11,475	5.20	2,207
1968	467,238.88	427,150	416,448	50,791	5.40	9,406
1969	407,331.72	368,228	359,002	48,330	6.00	8,055
1970	539,976.03	485,492	473,328	66,648	6.23	10,698
1971	490,157.39	440,750	429,707	60,450	6.11	9,894
1972	689,685.99	616,165	600,727	88,959	6.38	13,943
1973	586,417.60	520,270	507,234	79,184	6.67	11,872
1974	644,809.30	567,819	553,592	91,217	6.98	13,068
1975	788,960.13	689,236	671,967	116,993	7.31	16,005
1976	623,881.64	540,406	526,866	97,016	7.65	12,682
1977	617,531.66	530,089	516,807	100,725	8.00	12,591
1978	732,902.73	623,114	607,502	125,401	8.37	14,982
1979	834,536.61	702,346	684,749	149,788	8.75	17,119
1980	1,023,162.39	851,885	830,541	192,621	9.15	21,051
1981	671,036.25	552,397	538,557	132,479	9.56	13,858
1982	1,076,626.46	880,465	858,405	218,221	9.69	22,520
1983	1,033,057.62	834,194	813,293	219,765	10.13	21,694
1984	921,537.87	734,281	715,883	205,655	10.58	19,438
1985	810,963.35	637,174	621,209	189,754	11.05	17,172
1986	1,244,123.45	963,200	939,067	305,056	11.52	26,481
1987	1,895,238.05	1,444,740	1,408,542	486,696	12.01	40,524
1988	2,874,967.78	2,156,226	2,102,201	772,767	12.50	61,821
1989	3,220,874.70	2,374,751	2,315,251	905,624	13.00	69,663
1990	3,230,047.29	2,339,200	2,280,591	949,456	13.52	70,226
1991	4,284,735.74	3,045,162	2,968,865	1,315,871	14.04	93,723
1992	5,554,154.71	3,870,135	3,773,168	1,780,987	14.58	122,153
1993	5,516,035.88	3,764,694	3,670,368	1,845,668	15.12	122,068
1994	3,647,708.73	2,435,940	2,374,907	1,272,802	15.67	81,225
1995	6,656,737.12	4,344,852	4,235,990	2,420,747	16.23	149,153
1996	5,186,379.73	3,304,761	3,221,959	1,964,421	16.80	116,930
1997	6,098,280.72	3,788,862	3,693,931	2,404,350	17.37	138,420
1998	4,907,483.58	2,955,287	2,881,241	2,026,243	18.16	111,577
1999	3,202,873.90	1,875,603	1,828,609	1,374,265	18.75	73,294
2000	3,032,906.36	1,724,511	1,681,303	1,351,603	19.35	69,850
2001	2,753,619.85	1,517,795	1,479,766	1,273,854	19.95	63,852
2002	1,865,021.39	994,802	969,877	895,144	20.56	43,538
2003	3,674,813.28	1,893,264	1,845,828	1,828,985	21.17	86,395
2004	3,189,883.93	1,584,096	1,544,406	1,645,478	21.79	75,515
2005	4,014,459.76	1,917,306	1,869,267	2,145,193	22.42	95,682
2006	4,234,612.86	1,940,300	1,891,685	2,342,928	23.06	101,601
2007	2,349,875.37	1,030,185	1,004,373	1,345,502	23.70	56,772
2008	3,881,874.61	1,623,400	1,582,725	2,299,150	24.34	94,460

SURVIVOR CURVE.. IOWA 44-R2.5

2009	3,118,850.34	1,240,055	1,208,985	1,909,865	25.00	76,395
2010	4,130,298.62	1,555,470	1,516,497	2,613,802	25.65	101,903
2011	13,943,053.52	4,952,573	4,828,485	9,114,569	26.32	346,298
2012	8,271,685.07	2,757,780	2,688,683	5,583,002	26.99	206,854
2013	6,258,332.38	1,947,593	1,898,796	4,359,536	27.66	157,612
2014	7,213,848.82	2,081,917	2,029,754	5,184,095	28.34	182,925
2015	9,084,720.46	2,412,902	2,352,446	6,732,274	29.03	231,907
2016	7,177,650.40	1,745,605	1,701,869	5,475,781	29.56	185,243
2017	7,412,234.80	1,625,503	1,584,776	5,827,459	30.26	192,580
2018	9,283,589.78	1,817,727	1,772,183	7,511,407	30.81	243,798
2019	7,901,311.71	1,351,124	1,317,271	6,584,041	31.52	208,885
2020	8,434,978.72	1,238,255	1,207,230	7,227,749	31.96	226,150
2021	12,065,327.91	1,465,937	1,429,208	10,636,120	32.54	326,863
2022	10,995,800.41	1,054,497	1,028,076	9,967,724	33.00	302,052
2023	11,042,583.25	770,772	751,460	10,291,123	33.34	308,672
2024	15,645,677.87	671,200	654,383	14,991,295	33.47	447,902
2025	17,792,292.01	270,443	263,667	17,528,625	32.39	541,174
	259,422,027.45	93,009,291	90,678,917	168,743,110		6,521,669

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.9 2.51

SURVIVOR CURVE.. IOWA 44-R2.5

2006	3,221.73	1,476	1,383	1,839	23.06	80
2007	855.78	375	351	505	23.70	21
2008	989.89	414	388	602	24.34	25
2009	7.03	3	3	4	25.00	
2012	19,278.06	6,427	6,023	13,255	26.99	491
2013	65,089.93	20,256	18,984	46,106	27.66	1,667
2014	86,367.01	24,926	23,360	63,007	28.34	2,223
2015	871.02	231	216	655	29.03	23
2016	1,503.27	366	343	1,160	29.56	39
2017	48,576.37	10,653	9,984	38,592	30.26	1,275
2018	79.43	16	15	64	30.81	2
2019	0.18					
2020	371,258.94	54,501	51,077	320,182	31.96	10,018
2021	385,924.43	46,890	43,945	341,979	32.54	10,509
2022	8,142.49	781	732	7,410	33.00	225
2023	294,018.51	20,522	19,233	274,786	33.34	8,242
	1,286,184.07	187,837	176,037	1,110,147		34,840

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.9 2.71

SURVIVOR CURVE.. IOWA 44-R1

1929	298.75	299	299			
1943	14,492.08	14,108	13,436	1,056	2.25	469
1944	1,249.45	1,212	1,154	95	2.54	37
1945	769.51	743	708	62	2.83	22
1946	3,340.33	3,213	3,060	280	3.14	89
1947	5,973.18	5,721	5,449	524	3.47	151
1948	4,122.63	3,962	3,773	350	3.15	111
1949	66,428.03	63,518	60,493	5,935	3.50	1,696
1950	87,067.16	82,827	78,882	8,185	3.87	2,115
1951	231,466.58	219,014	208,582	22,885	4.24	5,397
1952	134,043.75	126,108	120,101	13,943	4.62	3,018
1953	213,214.13	199,398	189,901	23,313	5.02	4,644
1954	230,979.51	214,695	204,469	26,511	5.42	4,891
1955	273,561.01	254,576	242,450	31,111	5.26	5,915
1956	305,818.24	282,698	269,233	36,585	5.68	6,441
1957	538,531.48	494,318	470,773	67,758	6.13	11,054
1958	679,875.32	619,502	589,995	89,880	6.58	13,660
1959	716,166.32	652,428	621,353	94,813	6.50	14,587
1960	645,552.03	583,514	555,721	89,831	6.96	12,907
1961	678,427.48	608,278	579,305	99,122	7.44	13,323
1962	651,014.44	582,918	555,153	95,861	7.42	12,919
1963	798,984.96	709,099	675,324	123,661	7.92	15,614
1964	701,443.45	616,849	587,468	113,975	8.43	13,520
1965	903,462.67	792,517	754,769	148,694	8.47	17,555
1966	1,150,996.81	999,871	952,247	198,750	8.99	22,108
1967	1,132,064.44	980,141	933,457	198,607	9.07	21,897
1968	1,087,142.53	931,464	887,098	200,045	9.61	20,816
1969	1,181,587.35	1,008,130	960,112	221,475	9.72	22,785
1970	1,308,062.62	1,103,482	1,050,923	257,140	10.29	24,989
1971	1,277,043.73	1,071,823	1,020,772	256,272	10.44	24,547
1972	1,432,953.38	1,188,205	1,131,610	301,343	11.02	27,345
1973	1,789,593.47	1,474,983	1,404,729	384,864	11.20	34,363
1974	1,719,433.47	1,399,103	1,332,463	386,970	11.79	32,822
1975	988,709.77	798,877	760,826	227,884	12.00	18,990
1976	1,377,163.11	1,104,347	1,051,747	325,416	12.23	26,608
1977	2,078,356.55	1,643,149	1,564,885	513,472	12.85	39,959
1978	2,336,551.97	1,831,389	1,744,159	592,393	13.10	45,221
1979	2,417,488.80	1,877,422	1,788,000	629,489	13.38	47,047
1980	2,000,640.89	1,529,290	1,456,449	544,192	14.02	38,815
1981	2,676,466.34	2,024,747	1,928,308	748,158	14.32	52,246
1982	3,085,793.36	2,308,791	2,198,822	886,971	14.64	60,585
1983	3,362,210.75	2,486,355	2,367,929	994,282	14.97	66,418
1984	4,411,652.36	3,222,271	3,068,793	1,342,859	15.32	87,654
1985	6,327,686.12	4,535,685	4,319,649	2,008,037	16.00	125,502

SURVIVOR CURVE.. IOWA 44-R1

1986	7,321,390.49	5,176,223	4,929,678	2,391,712	16.37	146,103
1987	4,955,565.52	3,453,038	3,288,568	1,666,998	16.75	99,522
1988	6,623,644.32	4,545,145	4,328,658	2,294,986	17.15	133,818
1989	7,670,003.48	5,178,786	4,932,118	2,737,885	17.56	155,916
1990	6,352,897.52	4,217,053	4,016,193	2,336,705	17.98	129,961
1991	4,869,788.52	3,175,102	3,023,871	1,845,918	18.41	100,267
1992	6,597,679.68	4,221,195	4,020,138	2,577,542	18.86	136,667
1993	6,403,792.47	4,037,591	3,845,279	2,558,513	19.05	134,305
1994	5,510,375.48	3,402,106	3,240,062	2,270,313	19.52	116,307
1995	7,071,721.28	4,270,612	4,067,201	3,004,520	20.01	150,151
1996	2,834,368.87	1,672,278	1,592,627	1,241,742	20.50	60,573
1997	5,407,666.02	3,128,876	2,979,846	2,427,820	20.76	116,947
1998	4,524,619.10	2,550,980	2,429,476	2,095,143	21.28	98,456
1999	5,232,732.11	2,884,282	2,746,903	2,485,829	21.58	115,191
2000	9,638,405.99	5,161,366	4,915,528	4,722,878	22.12	213,512
2001	7,055,231.40	3,681,420	3,506,073	3,549,158	22.45	158,092
2002	6,829,676.61	3,450,353	3,286,011	3,543,666	23.01	154,005
2003	7,545,642.76	3,701,138	3,524,851	4,020,792	23.37	172,049
2004	13,913,233.39	6,611,569	6,296,657	7,616,576	23.75	320,698
2005	19,226,008.79	8,828,583	8,408,074	10,817,935	24.14	448,133
2006	16,320,345.46	7,223,385	6,879,333	9,441,012	24.56	384,406
2007	10,772,111.26	4,583,533	4,365,218	6,406,893	24.98	256,481
2008	16,533,562.60	6,770,494	6,448,013	10,085,550	25.24	399,586
2009	13,573,355.58	5,307,182	5,054,399	8,518,957	25.70	331,477
2010	12,128,176.56	4,531,087	4,315,270	7,812,907	25.99	300,612
2011	32,798,482.88	11,650,021	11,095,126	21,703,357	26.32	824,596
2012	15,441,240.46	5,211,419	4,963,197	10,478,043	26.50	395,398
2013	10,509,049.01	3,336,623	3,177,698	7,331,351	26.87	272,845
2014	9,717,679.35	2,893,925	2,756,086	6,961,593	27.11	256,791
2015	7,743,147.91	2,154,144	2,051,541	5,691,607	27.24	208,943
2016	9,276,101.75	2,387,669	2,273,943	7,002,159	27.40	255,553
2017	9,161,202.49	2,164,792	2,061,682	7,099,520	27.47	258,446
2018	9,776,479.01	2,090,211	1,990,654	7,785,825	27.59	282,197
2019	13,213,053.58	2,525,015	2,404,748	10,808,306	27.51	392,886
2020	13,153,671.89	2,199,294	2,094,541	11,059,131	27.39	403,765
2021	14,365,266.34	2,042,741	1,945,444	12,419,822	27.15	457,452
2022	16,519,739.20	1,912,986	1,821,870	14,697,869	26.71	550,276
2023	14,923,922.34	1,310,320	1,247,909	13,676,013	25.99	526,203
2024	18,846,874.51	1,079,926	1,028,489	17,818,386	24.68	721,977
2025	37,686,798.07	866,796	825,510	36,861,288	21.29	1,731,390
	499,072,584.36	196,240,299	186,893,312	312,179,273		13,372,805

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.3 2.68

SURVIVOR CURVE.. IOWA 60-R1

1943	46,914.48	41,027	36,746	10,168	11.84	859
1944	1,759.64	1,534	1,374	386	11.96	32
1945	3,915.83	3,404	3,049	867	12.09	72
1946	8,177.15	7,086	6,347	1,830	12.24	150
1947	15,974.23	13,668	12,242	3,732	13.25	282
1948	27,725.05	23,636	21,170	6,555	13.41	489
1949	24,681.24	20,959	18,772	5,909	13.59	435
1950	26,543.71	22,445	20,103	6,441	13.79	467
1951	29,444.42	24,786	22,200	7,244	14.00	517
1952	30,905.78	25,670	22,991	7,915	14.99	528
1953	36,241.39	29,954	26,828	9,413	15.22	618
1954	35,117.93	28,874	25,861	9,257	15.46	599
1955	48,832.47	39,935	35,768	13,064	15.71	832
1956	178,152.20	144,873	129,756	48,396	15.97	3,030
1957	260,021.38	210,175	188,244	71,777	16.25	4,417
1958	244,393.30	196,297	175,814	68,579	16.54	4,146
1959	290,290.37	229,736	205,763	84,527	17.53	4,822
1960	347,590.59	273,206	244,697	102,894	17.83	5,771
1961	385,148.65	300,570	269,206	115,943	18.15	6,388
1962	467,854.81	362,447	324,626	143,229	18.47	7,755
1963	551,880.45	424,286	380,012	171,868	18.80	9,142
1964	549,197.23	418,818	375,115	174,082	19.15	9,090
1965	660,714.77	499,633	447,497	213,218	19.50	10,934
1966	628,845.86	471,446	422,251	206,595	19.87	10,397
1967	594,274.63	441,546	395,471	198,804	20.24	9,822
1968	556,761.26	409,776	367,017	189,744	20.62	9,202
1969	604,116.18	440,280	394,338	209,778	21.02	9,980
1970	585,286.89	422,284	378,219	207,068	21.42	9,667
1971	670,102.63	478,453	428,527	241,576	21.83	11,066
1972	718,737.65	507,573	454,609	264,129	22.26	11,866
1973	776,534.05	542,176	485,601	290,933	22.69	12,822
1974	687,160.34	474,209	424,726	262,434	23.13	11,346
1975	636,276.74	433,813	388,545	247,732	23.57	10,510
1976	731,395.13	492,375	440,997	290,398	24.03	12,085
1977	763,571.17	507,317	454,379	309,192	24.50	12,620
1978	718,540.49	471,003	421,855	296,685	24.96	11,886
1979	717,318.25	463,675	415,291	302,027	25.44	11,872
1980	747,266.54	479,446	429,417	317,850	25.42	12,504
1981	1,150,231.89	726,832	650,988	499,244	25.92	19,261
1982	1,120,046.05	696,669	623,973	496,073	26.43	18,769
1983	982,653.20	601,384	538,631	444,022	26.94	16,482
1984	1,129,378.42	679,660	608,739	520,639	27.46	18,960
1985	1,094,610.99	651,731	583,724	510,887	27.52	18,564
1986	1,013,783.75	592,658	530,815	482,969	28.07	17,206

SURVIVOR CURVE.. IOWA 60-R1

1987	955,343.73	547,985	490,804	464,540	28.62	16,231
1988	977,341.49	549,755	492,389	484,952	29.17	16,625
1989	870,000.16	482,676	432,310	437,690	29.29	14,943
1990	1,162,524.32	631,483	565,589	596,935	29.86	19,991
1991	1,554,292.70	825,796	739,626	814,667	30.44	26,763
1992	953,998.27	498,559	446,535	507,463	30.60	16,584
1993	2,718,087.93	1,386,768	1,242,061	1,476,027	31.20	47,309
1994	781,121.84	391,186	350,366	430,756	31.40	13,718
1995	1,204,670.59	587,879	526,535	678,136	32.00	21,192
1996	1,365,627.84	652,634	584,533	781,095	32.23	24,235
1997	1,288,413.56	598,597	536,134	752,280	32.85	22,900
1998	2,373,266.85	1,076,988	964,606	1,408,661	33.10	42,558
1999	2,305,286.61	1,020,320	913,851	1,391,436	33.38	41,685
2000	1,598,922.92	684,979	613,503	985,420	34.02	28,966
2001	1,401,989.49	583,929	522,997	878,992	34.32	25,612
2002	1,381,580.70	558,435	500,163	881,418	34.64	25,445
2003	609,491.49	238,616	213,717	395,774	34.97	11,318
2004	21,945.94	8,304	7,437	14,509	35.32	411
2005	55,168.29	20,131	18,030	37,138	35.68	1,041
2006	836,484.30	295,279	264,467	572,017	35.75	16,000
2007	1,770,777.55	599,585	537,019	1,233,759	36.14	34,138
2008	1,378,646.08	446,406	399,824	978,822	36.55	26,780
2009	565,434.55	175,398	157,096	408,339	36.69	11,129
2010	708,856.04	209,821	187,927	520,929	36.86	14,133
2011	7,604,208.67	2,139,064	1,915,856	5,688,353	37.05	153,532
2012	2,070,688.21	550,803	493,328	1,577,360	37.26	42,334
2013	1,882,582.67	470,646	421,535	1,461,048	37.50	38,961
2014	1,459,231.54	342,336	306,614	1,152,618	37.52	30,720
2015	1,754,558.87	383,196	343,210	1,411,349	37.58	37,556
2016	2,432,856.72	489,977	438,849	1,994,008	37.67	52,934
2017	1,909,944.76	352,194	315,443	1,594,502	37.59	42,418
2018	2,299,226.75	384,431	344,316	1,954,911	37.35	52,340
2019	3,167,224.88	471,283	422,105	2,745,120	37.17	73,853
2020	2,902,301.01	376,719	337,409	2,564,892	36.87	69,566
2021	4,161,360.94	458,582	410,730	3,750,631	36.32	103,266
2022	3,949,856.29	353,907	316,977	3,632,879	35.56	102,162
2023	3,637,722.66	245,546	219,924	3,417,799	34.54	98,952
2024	2,014,858.71	88,654	79,403	1,935,456	32.63	59,315
2025	5,026,241.04	87,959	78,781	4,947,460	28.07	176,254
	96,010,506.14	34,594,131	30,984,293	65,026,213		2,002,132

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.5 2.09

SURVIVOR CURVE.. IOWA 60-R1

1943	887.63	776	888			
1948	3,348.74	2,855	3,349			
1949	5,928.62	5,035	5,929			
1950	5,392.25	4,560	5,392			
1951	3,703.76	3,118	3,704			
1952	5,066.27	4,208	5,066			
1953	6,753.36	5,582	6,753			
1954	12,214.06	10,042	12,214			
1955	6,746.94	5,518	6,747			
1956	11,257.69	9,155	11,258			
1957	10,034.85	8,111	10,035			
1958	8,932.09	7,174	8,932			
1959	8,741.35	6,918	8,741			
1960	9,747.87	7,662	9,748			
1961	5,427.59	4,236	5,428			
1962	8,999.08	6,972	8,999			
1963	9,267.84	7,125	9,268			
1964	9,749.13	7,435	9,749			
1965	20,813.67	15,739	20,814			
1966	298,444.80	223,744	297,723	722	19.87	36
1967	471,783.79	350,535	466,437	5,347	20.24	264
1968	571,150.16	420,367	559,359	11,791	20.62	572
1969	529,450.14	385,863	513,446	16,004	21.02	761
1970	506,950.52	365,765	486,703	20,248	21.42	945
1971	372,809.26	266,186	354,199	18,610	21.83	852
1972	425,360.27	300,389	399,711	25,649	22.26	1,152
1973	470,428.86	328,453	437,054	33,375	22.69	1,471
1974	454,234.84	313,467	417,113	37,122	23.13	1,605
1975	413,872.64	282,178	375,478	38,395	23.57	1,629
1976	465,240.01	313,200	416,757	48,483	24.03	2,018
1977	523,047.30	347,513	462,416	60,631	24.50	2,475
1978	578,773.96	379,386	504,827	73,947	24.96	2,963
1979	830,455.36	536,806	714,297	116,158	25.44	4,566
1980	603,843.81	387,426	515,526	88,318	25.42	3,474
1981	565,656.83	357,439	475,624	90,033	25.92	3,473
1982	539,935.31	335,840	446,883	93,052	26.43	3,521
1983	633,071.79	387,440	515,544	117,528	26.94	4,363
1984	862,892.34	519,289	690,988	171,904	27.46	6,260
1985	380,899.85	226,788	301,774	79,126	27.52	2,875
1986	764,161.98	446,729	594,437	169,725	28.07	6,046
1987	948,008.94	543,778	723,575	224,434	28.62	7,842
1988	1,039,519.96	584,730	778,067	261,453	29.17	8,963
1989	1,027,579.99	570,101	758,601	268,979	29.29	9,183
1990	1,531,054.55	831,669	1,106,655	424,400	29.86	14,213

SURVIVOR CURVE.. IOWA 60-R1

1991	2,084,144.74	1,107,306	1,473,429	610,716	30.44	20,063
1992	342,511.74	178,997	238,181	104,331	30.60	3,410
1993	3,473,725.04	1,772,295	2,358,293	1,115,432	31.20	35,751
1994	1,053,335.11	527,510	701,928	351,407	31.40	11,191
1995	3,082,176.49	1,504,102	2,001,423	1,080,753	32.00	33,774
1996	2,171,600.44	1,037,808	1,380,952	790,648	32.23	24,531
1997	2,653,231.48	1,232,691	1,640,272	1,012,959	32.85	30,836
1998	2,419,053.64	1,097,767	1,460,736	958,318	33.10	28,952
1999	3,713,599.73	1,643,639	2,187,098	1,526,502	33.38	45,731
2000	2,415,235.44	1,034,687	1,376,799	1,038,436	34.02	30,524
2001	2,700,963.35	1,124,951	1,496,909	1,204,054	34.32	35,083
2002	2,833,463.20	1,145,286	1,523,967	1,309,496	34.64	37,803
2003	1,217,630.34	476,702	634,320	583,310	34.97	16,680
2006	463,815.83	163,727	217,862	245,954	35.75	6,880
2007	812,200.53	275,011	365,942	446,259	36.14	12,348
2008	677,871.11	219,495	292,070	385,801	36.55	10,555
2013	1,119.85	280	373	747	37.50	20
	48,077,318.11	24,669,556	32,816,762	15,260,557		475,654

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.1 0.99

SURVIVOR CURVE.. IOWA 15-S2

2012	19,067.74	14,751	12,742	6,326	3.95	1,602
2013	14,079.54	10,454	9,030	5,050	4.34	1,164
2014	111,182.08	78,628	67,918	43,264	4.76	9,089
2015	6,915,974.02	4,625,403	3,995,396	2,920,578	5.20	561,650
2016	35,461,930.74	22,167,253	19,147,942	16,313,989	5.70	2,862,103
2017	34,466,476.23	19,894,050	17,184,362	17,282,114	6.23	2,774,015
2018	29,693,853.23	15,544,732	13,427,447	16,266,406	6.83	2,381,611
2019	9,896,493.16	4,599,890	3,973,358	5,923,135	7.49	790,806
2020	6,896,136.81	2,768,799	2,391,672	4,504,465	8.20	549,325
2021	6,020,445.33	2,007,216	1,733,821	4,286,624	9.00	476,292
2022	5,454,281.01	1,431,749	1,236,736	4,217,545	9.83	429,048
2023	5,516,019.92	1,039,770	898,147	4,617,873	10.76	429,170
2024	5,473,042.98	621,738	537,054	4,935,989	11.71	421,519
2025	5,133,834.14	194,059	167,627	4,966,207	12.71	390,732
	151,072,816.93	74,998,492	64,783,252	86,289,565		12,078,126

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.1 7.99

SURVIVOR CURVE.. IOWA 30-R0.5

1900	47,396.58	47,397	47,397			
1952	4,304.37	4,304	4,304			
1953	63.56	64	64			
1954	248.41	248	248			
1957	42.14	42	42			
1958	738.28	738	738			
1959	40.52	41	41			
1960	5,137.23	5,137	5,137			
1961	17,922.85	17,923	17,923			
1962	29,660.21	29,660	29,660			
1963	107,519.55	107,520	107,520			
1964	49,611.29	49,611	49,611			
1965	67,486.47	67,486	67,486			
1966	78,196.20	78,165	78,196			
1967	235.42	233	235			
1968	915.25	895	915			
1971	234.47	224	234			
1973	260.58	245	261			
1974	12,740.78	11,877	12,741			
1976	653.83	599	654			
1977	687.79	624	688			
1978	1,454.90	1,313	1,455			
1979	26,027.43	23,237	26,027			
1980	14,891.30	13,145	14,891			
1981	269,915.25	236,608	269,915			
1982	381,260.61	330,019	381,261			
1983	352,765.47	302,849	352,765			
1984	427,655.31	363,849	427,655			
1985	472,578.37	396,210	469,640	2,938	7.81	376
1986	629,108.77	521,846	618,561	10,548	8.12	1,299
1987	765,747.70	627,913	744,285	21,463	8.45	2,540
1988	847,460.16	686,443	813,663	33,797	8.80	3,841
1989	1,045,982.40	836,158	991,125	54,857	9.16	5,989
1990	2,620,165.53	2,064,952	2,447,653	172,513	9.55	18,064
1991	842,694.02	657,049	778,821	63,873	9.75	6,551
1992	431,092.72	330,734	392,030	39,063	10.17	3,841
1993	695,648.54	524,519	621,729	73,920	10.60	6,974
1994	682,917.80	507,681	601,770	81,148	10.87	7,465
1995	2,590,636.03	1,888,574	2,238,587	352,049	11.34	31,045
1996	2,128,263.50	1,525,539	1,808,270	319,994	11.65	27,467
1997	2,964,720.78	2,087,163	2,473,981	490,740	11.98	40,963
1998	2,460,947.78	1,698,546	2,013,341	447,607	12.34	36,273
1999	68,845.05	46,525	55,148	13,697	12.71	1,078
2000	215,303.80	142,187	168,539	46,765	13.11	3,567

SURVIVOR CURVE.. IOWA 30-R0.5

2001	112,406.44	72,435	85,860	26,546	13.52	1,963
2003	155,316.20	95,395	113,075	42,241	14.13	2,989
2004	358,178.91	213,331	252,868	105,311	14.60	7,213
2005	414,539.51	239,645	284,059	130,481	14.96	8,722
2006	504,394.83	283,268	335,766	168,629	15.22	11,079
2007	145,512.25	78,868	93,485	52,027	15.63	3,329
2008	160,500.52	83,974	99,537	60,964	15.95	3,822
2009	165,452.85	83,256	98,686	66,767	16.29	4,099
2010	425,047.88	205,553	243,648	181,400	16.55	10,961
2011	1,449,816.84	670,685	794,984	654,833	16.85	38,862
2012	628,669.11	277,495	328,924	299,745	17.08	17,549
2013	442,064.45	185,137	219,449	222,615	17.35	12,831
2014	601,699.27	238,032	282,147	319,552	17.57	18,187
2015	263,409.33	97,619	115,711	147,698	17.83	8,284
2016	131,325.43	45,412	53,828	77,497	17.97	4,313
2017	139,676.01	44,640	52,913	86,763	18.10	4,794
2018	124,208.42	36,331	43,064	81,144	18.14	4,473
2019	181,440.86	47,882	56,756	124,685	18.13	6,877
2020	145,360.20	33,985	40,284	105,076	18.03	5,828
2021	120,301.13	24,253	28,748	91,553	17.82	5,138
2022	131,897.39	22,066	26,155	105,742	17.42	6,070
2023	145,588.34	18,854	22,349	123,240	16.81	7,331
	28,306,985.17	19,334,208	22,807,503	5,499,483		392,047

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.0 1.38

SURVIVOR CURVE.. IOWA 25-R2.5

1997	213,010.45	185,149	203,095	9,915	4.29	2,311
1998	10,728.04	9,205	10,098	630	4.55	138
	223,738.49	194,354	213,193	10,546		2,449

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.3 1.09

SURVIVOR CURVE.. IOWA 20-S3

1997	141,661.98	134,437	141,662
1998	6,034.52	5,675	6,035
	147,696.50	140,112	147,697

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

SURVIVOR CURVE.. IOWA 40-R3

1948	335.18	335	335			
1949	2,134.65	2,135	2,135			
1950	102.34	102	102			
1951	1,809.13	1,809	1,809			
1952	175.35	175	175			
1953	178.68	179	179			
1954	8.19	8	8			
1956	4,065.11	4,065	4,065			
1957	71.78	72	72			
1960	1,914.20	1,906	1,914			
1963	4,455.30	4,372	4,455			
1965	14,198.77	13,830	14,199			
1966	87.97	85	88			
1967	3,448.43	3,328	3,448			
1969	1,525.04	1,456	1,525			
1971	1,949.76	1,849	1,950			
1973	749.44	700	749			
1976	819.15	754	819			
1977	1,624.26	1,481	1,624			
1978	51,610.51	46,821	51,611			
1980	993.51	886	994			
1983	5,270.38	4,569	5,270			
1984	6,090.82	5,232	6,091			
1985	12,547.43	10,620	12,547			
1988	3,275.76	2,666	3,276			
1991	6,061.78	4,685	6,062			
1992	17,393.03	13,226	17,393			
2003	35,509.93	20,056	35,110	400	17.34	23
2006	17,907.26	8,975	15,711	2,196	19.41	113
	196,313.14	156,377	193,716	2,597		136

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.1 0.07

SURVIVOR CURVE.. IOWA 20-R1

1958	12,610.38	12,610	12,610			
1985	118.11	118	118			
1990	899.47	865	499	400	1.40	286
1991	1,586.80	1,511	872	715	1.73	413
1992	882.31	834	481	401	1.96	205
1993	137.22	128	74	63	2.34	27
1994	11,790.42	10,883	6,283	5,507	2.63	2,094
1995	49,183.90	44,856	25,895	23,289	2.94	7,921
1996	43,600.84	39,358	22,721	20,880	3.18	6,566
1997	32,133.25	28,573	16,495	15,638	3.55	4,405
1998	20,443.08	17,933	10,352	10,091	3.85	2,621
1999	799,092.24	690,336	398,518	400,574	4.17	96,061
2000	675,067.15	573,267	330,937	344,130	4.53	75,967
2001	687,865.44	572,992	330,778	357,087	4.91	72,726
2002	601,454.33	491,869	283,947	317,507	5.24	60,593
2003	63,405.73	50,788	29,319	34,087	5.59	6,098
2004	254,969.71	199,539	115,190	139,780	5.97	23,414
2005	331,248.60	252,610	145,827	185,422	6.38	29,063
2006	461,499.83	342,894	197,947	263,553	6.75	39,045
2007	237,353.52	171,251	98,860	138,494	7.14	19,397
2008	663,670.88	463,375	267,498	396,173	7.56	52,404
2009	586,071.58	395,481	228,304	357,768	7.95	45,002
2010	1,127,282.59	732,057	422,603	704,680	8.37	84,191
2011	3,983,295.74	2,477,610	1,430,280	2,553,016	8.81	289,786
2012	2,443,701.71	1,451,559	837,959	1,605,743	9.23	173,970
2013	1,562,664.77	881,030	508,603	1,054,062	9.67	109,003
2014	1,790,345.30	953,180	550,253	1,240,092	10.10	122,781
2015	1,709,859.02	854,588	493,338	1,216,521	10.51	115,749
2016	1,832,831.00	853,183	492,527	1,340,304	10.91	122,851
2017	1,443,700.70	620,936	358,455	1,085,246	11.26	96,381
2018	1,859,372.36	729,246	420,981	1,438,391	11.62	123,786
2019	1,939,044.75	683,125	394,356	1,544,689	11.95	129,263
2020	1,918,947.22	595,257	343,631	1,575,316	12.23	128,808
2021	1,960,944.44	521,611	301,117	1,659,827	12.42	133,641
2022	1,903,926.47	416,579	240,483	1,663,443	12.50	133,075
2023	2,459,831.14	412,022	237,853	2,221,978	12.43	178,759
2024	3,109,145.78	344,493	198,869	2,910,277	12.03	241,918
2025	3,544,007.99	161,252	93,088	3,450,920	10.49	328,972
	40,123,985.77	17,049,799	9,847,921	30,276,065		3,057,242

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.9 7.62

SURVIVOR CURVE.. IOWA 20-R1

2016	650,478.70	302,798	318,722	331,757	10.91	30,409
2017	1,576,192.97	677,921	713,573	862,620	11.26	76,609
2018	1,200,165.82	470,705	495,459	704,707	11.62	60,646
2019	797,687.97	281,025	295,804	501,884	11.95	41,999
2020	767,747.15	238,155	250,679	517,068	12.23	42,279
2021	1,442,253.16	383,639	403,815	1,038,438	12.42	83,610
2022	842,166.32	184,266	193,956	648,210	12.50	51,857
2023	1,205,163.56	201,865	212,481	992,683	12.43	79,862
2024	1,505,201.41	166,776	175,547	1,329,654	12.03	110,528
2025	1,710,200.30	77,814	81,906	1,628,294	10.49	155,223
	11,697,257.36	2,984,964	3,141,942	8,555,315		733,022

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.7 6.27

SURVIVOR CURVE.. IOWA 70-R3

1946	1.00	1	1	
1951	661.00	571	661	
1954	1,120.07	953	1,120	
1955	211.78	179	212	
1959	116.55	95	117	
1961	881.41	711	881	
1963	1,290.70	1,025	1,291	
1966	528.49	406	528	
1967	1.00	1	1	
1968	2,459.91	1,839	2,460	
1970	124.55	91	125	
1973	129.76	91	130	
1974	1,479.37	1,028	1,479	
1976	579.85	390	580	
1985	10,000.00	5,751	10,000	
1990	1,371.15	711	192,653	191,282-
	20,956.59	13,843	212,239	191,283-

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

MISCELLANEOUS IMPROVEMENTS - ALL OTHER LOCATIONS
SURVIVOR CURVE.. IOWA 45-S0

1949	29,765.10	28,009	25,599	4,166	4.80	868
1950	7,829.25	7,330	6,699	1,130	5.15	219
1951	64,023.65	59,619	54,489	9,535	5.50	1,734
1952	8,505.96	7,877	7,199	1,307	5.87	223
1953	506.92	467	427	80	6.24	13
1954	5,471.40	5,007	4,576	895	6.62	135
1955	3,087.26	2,808	2,566	521	7.02	74
1956	13,757.94	12,430	11,360	2,397	7.42	323
1957	3,827.81	3,435	3,139	688	7.83	88
1958	1,556.97	1,387	1,268	289	8.26	35
1959	5,853.60	5,177	4,732	1,122	8.69	129
1960	96,250.77	85,105	77,782	18,469	8.58	2,153
1961	15,151.40	13,291	12,147	3,004	9.03	333
1962	203.67	177	162	42	9.49	4
1963	227,946.88	196,604	179,687	48,260	9.96	4,845
1964	1,630.33	1,394	1,274	356	10.45	34
1965	13,011.87	11,099	10,144	2,868	10.43	275
1966	297,782.49	251,596	229,947	67,835	10.92	6,212
1967	4,657.85	3,897	3,562	1,096	11.43	96
1968	25,794.74	21,508	19,657	6,137	11.46	536
1969	89,173.14	73,559	67,230	21,944	11.99	1,830
1970	1,040.48	855	781	259	12.07	21
1971	809,019.13	656,924	600,399	208,620	12.62	16,531
1972	411,445.53	330,185	301,774	109,671	13.17	8,327
1973	114,745.95	91,567	83,688	31,058	13.29	2,337
1974	455,728.14	359,114	328,214	127,514	13.86	9,200
1975	859.45	673	615	244	14.01	17
1976	70,957.05	55,148	50,403	20,554	14.19	1,448
1977	19,621.48	15,036	13,742	5,879	14.79	397
1978	56,887.42	43,234	39,514	17,373	15.00	1,158
1979	401,520.92	302,466	276,440	125,081	15.23	8,213
1980	20,768.29	15,402	14,077	6,692	15.85	422
1981	679,002.15	498,523	455,628	223,374	16.11	13,866
1982	318,033.65	231,020	211,142	106,892	16.38	6,526
1983	777,976.65	558,743	510,666	267,311	16.67	16,035
1984	347,966.67	246,917	225,671	122,296	16.98	7,202
1985	1,387,294.52	971,939	888,309	498,986	17.31	28,826
1986	1,631,573.42	1,127,744	1,030,707	600,866	17.65	34,043
1987	170,015.31	115,848	105,880	64,135	18.00	3,563
1988	63,839.29	42,849	39,162	24,677	18.37	1,343
1989	304,290.95	201,015	183,719	120,572	18.75	6,431
1990	1,107,618.33	719,509	657,599	450,019	19.15	23,500
1991	76,334.63	48,984	44,769	31,565	19.26	1,639

MISCELLANEOUS IMPROVEMENTS - ALL OTHER LOCATIONS
SURVIVOR CURVE.. IOWA 45-S0

1992	11,144.03	7,019	6,415	4,729	19.69	240
1993	687,600.44	426,862	390,133	297,468	19.85	14,986
1994	403,695.40	245,447	224,328	179,368	20.31	8,832
1995	120,772.96	72,198	65,986	54,787	20.52	2,670
1996	362,305.85	211,623	193,414	168,892	21.01	8,039
1997	86,608.05	49,609	45,340	41,268	21.25	1,942
1998	260,703.79	146,255	133,671	127,033	21.52	5,903
1999	62,743.71	34,421	31,459	31,284	21.81	1,434
2000	500,684.88	268,117	245,047	255,638	22.12	11,557
2001	255,501.98	133,321	121,849	133,653	22.45	5,953
2002	4,207.11	2,136	1,952	2,255	22.80	99
2003	283,320.19	139,620	127,606	155,714	23.16	6,723
2004	364,924.49	174,945	159,892	205,033	23.35	8,781
2005	407,354.18	189,583	173,270	234,084	23.55	9,940
2006	107,674.68	48,292	44,137	63,538	23.98	2,650
2007	57,034.69	24,690	22,566	34,469	24.24	1,422
2008	413,576.74	172,255	157,433	256,143	24.52	10,446
2009	567,700.98	226,683	207,178	360,523	24.82	14,526
2011	940,421.97	342,314	312,860	627,562	25.34	24,766
2012	503,911.67	174,152	159,167	344,745	25.56	13,488
2013	3,806,875.84	1,241,803	1,134,952	2,671,924	25.82	103,483
2014	992,541.65	303,618	277,493	715,048	26.09	27,407
2015	771,747.18	220,411	201,446	570,301	26.26	21,717
2016	1,618,895.64	427,550	390,762	1,228,134	26.47	46,397
2017	5,579,011.47	1,346,773	1,230,890	4,348,121	26.71	162,790
2018	1,663,560.29	362,989	331,756	1,331,805	26.87	49,565
2019	348,134.29	67,434	61,632	286,503	27.06	10,588
2020	1,544,295.18	259,133	236,836	1,307,459	27.29	47,910
2021	360,366.04	50,740	46,374	313,992	27.45	11,439
2022	656,964.68	74,237	67,849	589,115	27.46	21,454
2023	3,970,361.77	330,334	301,910	3,668,451	27.53	133,253
2024	7,750,311.13	399,916	365,505	7,384,806	27.57	267,857
2025	5,143,074.63	92,575	84,609	5,058,465	27.35	184,953
	50,750,355.99	15,692,526	14,342,265	36,408,091		1,454,414

RICHLAND OPERATING CENTER
INTERIM SURVIVOR CURVE.. IOWA 80-S0
PROBABLE RETIREMENT YEAR.. 6-2037

1983	2,957.30	2,363	2,160	798	10.69	75
1984	15,145.59	12,004	10,971	4,174	10.86	384

RICHLAND OPERATING CENTER
INTERIM SURVIVOR CURVE.. IOWA 80-S0
PROBABLE RETIREMENT YEAR.. 6-2037

1985	1,662.41	1,313	1,200	462	10.78	43
1987	6,489,445.04	5,072,150	4,635,718	1,853,727	10.76	172,279
1992	4,592.85	3,462	3,164	1,429	10.94	131
1993	34,806.99	26,018	23,779	11,028	10.98	1,004
1996	26,277.06	19,145	17,498	8,779	10.99	799
1997	184,829.73	133,798	122,285	62,544	10.87	5,754
1998	23,022.87	16,461	15,045	7,978	10.96	728
2000	267,126.97	186,642	170,582	96,545	11.00	8,777
2001	60,587.86	41,860	38,258	22,330	10.96	2,037
2002	276,178.10	188,215	172,020	104,158	10.98	9,486
2003	9,320.28	6,271	5,731	3,589	10.94	328
2005	4,109.63	2,670	2,440	1,669	11.05	151
2007	13,651.13	8,562	7,825	5,826	11.00	530
2009	648,765.33	388,610	355,172	293,593	11.05	26,570
2011	290,278.19	164,588	150,426	139,852	11.07	12,633
2013	19,206.10	10,179	9,303	9,903	11.08	894
2014	6,532.44	3,320	3,034	3,498	11.12	315
2015	122,349.86	59,487	54,368	67,981	11.10	6,124
2016	421,847.45	194,387	177,661	244,186	11.12	21,959
2018	522,511.17	210,049	191,975	330,536	11.16	29,618
2019	109,234.61	40,187	36,729	72,505	11.17	6,491
2023	226.89	41	37	189	11.18	17
2024	415,641.23	49,129	44,902	370,740	11.19	33,131
	9,970,307.08	6,840,911	6,252,286	3,718,021		340,258

ERIE OPERATING CENTER
INTERIM SURVIVOR CURVE.. IOWA 80-S0
PROBABLE RETIREMENT YEAR.. 6-2039

1944	125.18	109	100	26	11.96	2
1950	341.82	294	269	73	12.22	6
1952	848.09	729	666	182	11.97	15
1954	1,950,055.44	1,673,148	1,529,182	420,873	11.83	35,577
1956	3,750.84	3,206	2,930	821	11.80	70
1957	1,975.80	1,678	1,534	442	12.15	36
1958	28.99	25	23	6	11.87	1
1959	3,488.85	2,947	2,693	795	12.24	65
1961	1,586.73	1,330	1,216	371	12.42	30
1962	233.57	196	179	54	12.26	4
1963	72,295.97	60,548	55,338	16,958	12.13	1,398

ERIE OPERATING CENTER
INTERIM SURVIVOR CURVE.. IOWA 80-S0
PROBABLE RETIREMENT YEAR.. 6-2039

1964	117,529.43	98,302	89,844	27,686	12.03	2,301
1965	15,557.24	12,989	11,871	3,686	11.96	308
1966	13,347.46	11,038	10,088	3,259	12.45	262
1968	5,230.13	4,300	3,930	1,300	12.43	105
1969	1,925.21	1,577	1,441	484	12.47	39
1970	8,340.00	6,850	6,261	2,079	12.07	172
1971	3,661.15	2,993	2,735	926	12.17	76
1972	13,393.27	10,891	9,954	3,439	12.29	280
1973	28,123.31	22,738	20,782	7,342	12.44	590
1974	19,563.94	15,819	14,458	5,106	12.19	419
1975	7,906.26	6,349	5,803	2,104	12.39	170
1976	10,325.74	8,280	7,568	2,758	12.23	226
1977	1,745.74	1,389	1,269	476	12.48	38
1978	9,449.69	7,495	6,850	2,600	12.38	210
1979	28,002.29	22,136	20,231	7,771	12.32	631
1980	1,596.82	1,257	1,149	448	12.30	36
1981	44,182.23	34,604	31,627	12,556	12.32	1,019
1982	94,736.74	73,762	67,415	27,322	12.37	2,209
1983	253,493.19	196,077	179,206	74,288	12.45	5,967
1984	44,599.79	34,244	31,297	13,302	12.55	1,060
1985	5,607.58	4,292	3,923	1,685	12.41	136
1986	19,840.73	15,047	13,752	6,088	12.58	484
1987	35,357.51	26,681	24,385	10,972	12.52	876
1988	160,954.62	120,716	110,329	50,626	12.50	4,050
1989	27,877.34	20,757	18,971	8,906	12.52	711
1990	647,795.99	478,333	437,175	210,621	12.58	16,743
1991	23,439.75	17,144	15,669	7,771	12.67	613
1992	78,404.28	57,000	52,095	26,309	12.58	2,091
1993	315,107.17	227,350	207,788	107,319	12.55	8,551
1994	371,839.27	264,712	241,935	129,904	12.75	10,189
1995	16,695.43	11,814	10,797	5,898	12.60	468
1997	14,256.72	9,874	9,024	5,232	12.65	414
1998	189,315.41	129,643	118,488	70,828	12.66	5,595
2001	13,624.89	8,946	8,176	5,449	12.81	425
2003	50,056.03	31,876	29,133	20,923	12.83	1,631
2004	3,589,895.46	2,253,736	2,059,814	1,530,082	12.75	120,006
2005	27,899.13	17,158	15,682	12,217	12.83	952
2006	2,118,822.40	1,276,802	1,166,940	951,883	12.86	74,019
2007	43,737.74	25,814	23,593	20,145	12.85	1,568
2008	112,483.18	64,959	59,370	53,114	12.80	4,150
2009	86,851.11	48,862	44,658	42,193	12.83	3,289
2010	47,780.76	26,146	23,896	23,884	12.83	1,862

ERIE OPERATING CENTER
INTERIM SURVIVOR CURVE.. IOWA 80-S0
PROBABLE RETIREMENT YEAR.. 6-2039

2011	88,741.75	46,962	42,921	45,821	12.90	3,552
2013	85,680.38	42,198	38,567	47,113	12.88	3,658
2015	161,130.14	72,251	66,034	95,096	12.92	7,360
2016	186,504.17	79,022	72,223	114,282	12.92	8,845
2017	744,334.93	294,831	269,462	474,873	12.96	36,641
2018	1,783,479.66	654,180	597,891	1,185,588	12.95	91,551
2019	104,353.17	34,791	31,797	72,556	12.99	5,586
2020	1,068,538.35	317,997	290,635	777,903	12.98	59,931
2021	60,196.53	15,471	14,140	46,057	13.01	3,540
2022	346,451.50	73,482	67,159	279,292	13.00	21,484
2023	1,968,967.15	317,004	289,727	1,679,240	13.03	128,875
2024	657,298.48	67,833	61,996	595,302	13.03	45,687
2025	780,739.59	28,887	26,401	754,338	13.01	57,981
	18,791,499.21	9,499,871	8,682,456	10,109,043		786,836

ALTOONA OPERATING CENTER
INTERIM SURVIVOR CURVE.. IOWA 80-S0
PROBABLE RETIREMENT YEAR.. 6-2038

1954	26.33	23	21	5	11.14	
1961	929.69	792	724	206	11.26	18
1963	1,116.58	942	861	256	11.57	22
1964	2,158,305.58	1,818,588	1,662,108	496,198	11.49	43,185
1966	8,697.28	7,297	6,669	2,028	11.42	178
1967	13,360.38	11,177	10,215	3,145	11.43	275
1968	8,386.07	6,992	6,390	1,996	11.46	174
1969	1,843.46	1,531	1,399	444	11.52	39
1970	2,072.25	1,714	1,567	506	11.61	44
1971	948.88	786	718	231	11.29	20
1972	530.00	437	399	131	11.44	11
1973	2,374.77	1,945	1,778	597	11.60	51
1974	3,933.36	3,221	2,944	990	11.40	87
1976	30,098.29	24,434	22,332	7,767	11.48	677
1977	2,648.86	2,133	1,949	699	11.74	60
1978	1,494.70	1,200	1,097	398	11.67	34
1979	285,659.06	228,470	208,811	76,848	11.64	6,602
1980	6,162.51	4,907	4,485	1,678	11.65	144
1981	576.22	456	417	159	11.68	14
1982	39,822.95	31,357	28,659	11,164	11.75	950
1983	109,779.49	86,309	78,883	30,897	11.56	2,673

ALTOONA OPERATING CENTER
INTERIM SURVIVOR CURVE.. IOWA 80-S0
PROBABLE RETIREMENT YEAR.. 6-2038

1984	65,023.77	50,732	46,367	18,657	11.69	1,596
1985	160,554.88	124,847	114,105	46,450	11.58	4,011
1986	14,325.75	11,034	10,085	4,241	11.78	360
1987	35,847.87	27,467	25,104	10,744	11.75	914
1989	128,233.34	96,893	88,556	39,677	11.81	3,360
1990	64,430.82	48,491	44,319	20,112	11.67	1,723
1991	38,562.93	28,737	26,264	12,299	11.80	1,042
1992	631.96	468	428	204	11.75	17
1993	343,514.50	252,311	230,601	112,914	11.75	9,610
1995	1,223,410.78	880,611	804,839	418,572	11.87	35,263
1996	1,503,593.65	1,073,416	981,054	522,540	11.82	44,208
1997	31,021.96	21,926	20,039	10,983	11.82	929
1998	8,936.35	6,242	5,705	3,231	11.87	272
1999	94,948.09	65,666	60,016	34,932	11.82	2,955
2000	38,383.99	26,232	23,975	14,409	11.81	1,220
2001	78,151.83	52,659	48,128	30,024	11.86	2,532
2003	108,212.28	70,857	64,760	43,452	11.86	3,664
2005	98,613.13	62,264	56,907	41,707	11.97	3,484
2009	12,202.62	7,068	6,460	5,743	11.99	479
2010	1,376.00	776	709	667	11.97	56
2011	437,267.57	239,666	219,044	218,224	11.96	18,246
2012	28,763.49	15,222	13,912	14,851	12.01	1,237
2013	3,209,775.42	1,636,985	1,496,131	1,713,645	12.01	142,685
2014	171,450.37	83,805	76,594	94,856	12.03	7,885
2015	375,907.74	175,248	160,169	215,739	12.02	17,948
2016	438,615.82	193,342	176,706	261,910	12.05	21,735
2018	278,265.66	106,631	97,456	180,810	12.07	14,980
2020	24,432.04	7,647	6,989	17,443	12.07	1,445
2023	1,061,796.78	181,567	165,944	895,853	12.12	73,915
	12,755,018.10	7,783,521	7,113,789	5,641,229		473,029
	92,267,180.38	39,816,829	36,390,796	55,876,384		3,054,537

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.3 3.31

SURVIVOR CURVE.. IOWA 40-R0.5

1926	2,322.69	2,323	2,323			
1927	421.59	422	422			
1929	3,130.45	3,130	3,130			
1942	1,827.22	1,827	1,827			
1944	31.50	32	32			
1948	4,814.50	4,738	4,814			
1951	10,028.58	9,713	10,029			
1952	265.63	256	266			
1953	4,004.94	3,833	4,005			
1954	106,433.15	101,218	106,433			
1955	13,026.84	12,306	13,027			
1956	2,957.61	2,775	2,958			
1957	7,527.99	7,013	7,528			
1958	3,786.06	3,501	3,786			
1959	1,444.61	1,326	1,445			
1960	5,625.66	5,122	5,626			
1961	20,648.41	18,778	20,648			
1963	66,520.85	59,456	66,521			
1964	448,196.65	399,702	448,197			
1965	8,435.73	7,451	8,436			
1966	57,116.56	49,954	57,117			
1967	1,016.52	886	1,017			
1968	14,493.64	12,501	14,405	89	9.17	10
1969	93,146.03	79,994	92,175	971	9.29	105
1970	15,114.06	12,835	14,789	325	9.86	33
1971	82,870.92	70,009	80,669	2,202	10.01	220
1972	71,406.55	59,596	68,671	2,736	10.60	258
1973	30,739.45	25,498	29,381	1,358	10.79	126
1974	133,703.29	110,172	126,948	6,755	11.00	614
1975	18,313.95	14,889	17,156	1,158	11.61	100
1976	16,685.50	13,462	15,512	1,174	11.85	99
1977	32,610.67	26,095	30,069	2,542	12.11	210
1978	47,900.03	37,769	43,520	4,380	12.74	344
1979	38,935.94	30,417	35,049	3,887	13.02	299
1980	765.53	592	682	84	13.32	6
1981	199,989.81	153,072	176,380	23,610	13.64	1,731
1982	81,692.46	61,833	71,248	10,444	13.97	748
1983	112,738.31	84,328	97,169	15,569	14.32	1,087
1984	254,534.38	188,025	216,656	37,878	14.68	2,580
1985	101,321.86	73,864	85,111	16,211	15.06	1,076
1986	198,651.51	142,811	164,557	34,095	15.45	2,207
1987	1,224,154.59	867,191	999,239	224,916	15.85	14,190
1988	51,462.03	35,895	41,361	10,101	16.26	621
1989	101,116.17	69,750	80,371	20,745	16.41	1,264

SURVIVOR CURVE.. IOWA 40-R0.5

1990	54,545.30	36,982	42,613	11,932	16.86	708
1991	15,312.50	10,195	11,747	3,566	17.32	206
1992	72,705.81	47,739	55,008	17,698	17.52	1,010
1993	226,282.35	145,613	167,786	58,496	18.01	3,248
1994	311,337.66	197,139	227,158	84,180	18.25	4,613
1995	11,916.00	7,378	8,501	3,415	18.76	182
1996	58,179.50	35,356	40,740	17,440	19.04	916
1997	727,827.20	433,494	499,502	228,325	19.35	11,800
1998	69,601.29	40,383	46,532	23,069	19.90	1,159
1999	138,066.84	78,298	90,221	47,846	20.23	2,365
2000	407,528.87	225,526	259,867	147,662	20.58	7,175
2001	592,374.11	320,711	369,546	222,828	20.75	10,739
2003	131,277.91	67,057	77,268	54,010	21.55	2,506
2004	178,973.72	88,878	102,411	76,563	21.79	3,514
2005	100,540.11	48,440	55,816	44,724	22.05	2,028
2006	19,095.10	8,898	10,253	8,842	22.34	396
2007	164,854.25	74,118	85,404	79,450	22.65	3,508
2010	63,970.65	25,486	29,367	34,604	23.41	1,478
2011	62,524.46	23,753	27,370	35,155	23.67	1,485
	7,098,844.05	4,781,804	5,477,815	1,621,029		86,964

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.6 1.23

SURVIVOR CURVE.. 20-SQUARE

2007	76,204.56	70,489	76,205			
2008	12,761.85	11,167	12,762			
2009	7,596.13	6,267	7,596			
2012	14,088.64	9,510	13,917	172	6.50	26
2013	58,549.45	36,593	53,550	4,999	7.50	667
2014	109.23	63	92	17	8.50	2
2015	33,507.17	17,591	25,742	7,765	9.50	817
2018	47,022.63	17,633	25,804	21,219	12.50	1,698
2020	91,743.90	25,230	36,921	54,823	14.50	3,781
2022	2,464.23	431	631	1,833	16.50	111
2023	13.51	2	3	11	17.50	1
	344,061.30	194,976	253,223	90,839		7,103

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.8 2.06

SURVIVOR CURVE.. 10-SQUARE

2025	1,944,805.73	97,240	1,944,806	9.50	204,716
	1,944,805.73	97,240	1,944,806		204,716

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.5 10.53

SURVIVOR CURVE.. 5-SQUARE

2021	861,729.13	775,556	762,621	99,108	0.50	99,108
2022	392,663.51	274,864	270,279	122,385	1.50	81,590
2023	95,463.62	47,732	46,936	48,528	2.50	19,411
2024	1,865,609.49	559,683	550,348	1,315,261	3.50	375,789
2025	913,843.39	91,384	89,860	823,983	4.50	183,107
	4,129,309.14	1,749,219	1,720,044	2,409,265		759,005

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.2 18.38

SURVIVOR CURVE.. 5-SQUARE

2021	175,680.97	158,113	144,257	31,424	0.50	31,424
2022	503,568.86	352,498	321,608	181,961	1.50	121,307
2023	1,198,818.14	599,409	546,882	651,936	2.50	260,774
	1,878,067.97	1,110,020	1,012,747	865,321		413,505

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.1 22.02

SURVIVOR CURVE.. IOWA 13-L3

1992	44,650.08	44,650	44,650			
1997	204,248.90	202,002	204,249			
2009	77,275.47	65,792	68,421	8,854	2.88	3,074
2013	190,865.32	150,058	156,053	34,812	3.40	10,239
2014	13,409.21	10,255	10,665	2,744	3.54	775
2015	81,527.66	60,094	62,495	19,033	3.75	5,075
2019	11,471.64	6,108	6,352	5,120	5.71	897
2020	4.52	2	2	3	6.46	
2021	23.71	9	9	15	7.26	2
2022	63.17	19	20	43	8.11	5
2023	37.87	8	8	30	9.02	3
	623,577.55	538,997	552,924	70,653		20,070

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.5 3.22

SURVIVOR CURVE.. IOWA 30-L2

1946	192.07	189	174	18	1.15	16
1960	11,584.63	11,003	10,142	1,443	3.46	417
1961	9,328.78	8,846	8,154	1,175	3.52	334
1962	4,097.04	3,877	3,574	523	3.61	145
1964	22,700.01	21,220	19,559	3,141	4.29	732
1965	6,017.10	5,606	5,167	850	4.44	191
1966	3,203.75	2,974	2,741	463	4.60	101
1968	18,501.40	17,021	15,689	2,812	5.00	562
1972	30,575.75	27,647	25,483	5,093	5.67	898
1973	5,166.49	4,665	4,300	866	5.64	154
1974	596.32	534	492	104	5.97	17
1976	504.98	447	412	93	6.37	15
1977	1,389.12	1,226	1,130	259	6.45	40
1978	27,906.90	24,391	22,482	5,425	6.85	792
1979	46,305.53	40,267	37,115	9,191	6.97	1,319
1980	25,840.96	22,340	20,591	5,250	7.13	736
1981	22,406.89	19,243	17,737	4,670	7.32	638
1983	31,642.44	26,763	24,668	6,974	7.75	900
1984	23,142.28	19,400	17,881	5,261	8.00	658
1985	43,007.14	35,881	33,072	9,935	8.04	1,236
1986	142,864.40	117,949	108,717	34,147	8.34	4,094
1987	79,099.36	64,861	59,784	19,315	8.45	2,286
1988	58,583.96	47,453	43,739	14,845	8.80	1,687
1989	141,318.18	113,478	104,596	36,722	8.95	4,103
1990	156,289.88	124,282	114,554	41,736	9.14	4,566
1991	148,783.02	117,539	108,339	40,444	9.17	4,410
1992	37,513.68	29,283	26,991	10,523	9.42	1,117
1993	103,346.30	79,938	73,681	29,665	9.52	3,116
1994	799,336.57	611,812	563,923	235,414	9.65	24,395
1996	101,971.58	76,112	70,155	31,817	10.02	3,175
1997	50,020.51	36,925	34,035	15,986	10.11	1,581
2005	22,902.96	14,695	13,545	9,358	11.45	817
2006	18,064.16	11,272	10,390	7,674	11.75	653
2007	33,843.33	20,536	18,929	14,914	11.99	1,244
2008	25,337.98	14,899	13,733	11,605	12.26	947
2009	364,470.32	206,290	190,142	174,328	12.65	13,781
2010	56,699.75	30,760	28,352	28,348	13.07	2,169
2013	3,583.31	1,657	1,527	2,056	14.53	142
2014	129,960.63	56,195	51,797	78,164	15.10	5,176
2017	7,088.11	2,362	2,177	4,911	17.01	289
2019	58.15	15	14	44	18.38	2
2020	28.12	6	6	22	19.07	1

SURVIVOR CURVE.. IOWA 30-L2

2021	62.07	11	10	52	19.83	3
2022	165.25	24	22	143	20.60	7
2023	2,119.62	222	204	1,916	21.42	89
	2,817,620.78	2,072,116	1,909,925	907,696		89,751

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.1 3.19

SURVIVOR CURVE.. IOWA 10-L3

2017	42,801.21	32,272	42,039	762	2.77	275
2019	1,948,594.55	1,270,484	1,654,974	293,621	3.47	84,617
2020	527,426.28	303,692	395,599	131,827	4.05	32,550
2021	1,144,334.65	556,147	724,455	419,880	4.76	88,210
2022	266,640.91	103,030	134,210	132,431	5.56	23,819
2023	1,831,682.12	513,787	669,276	1,162,406	6.41	181,343
2024	995,012.45	168,754	219,825	775,187	7.34	105,611
2025	1,042,853.42	59,026	76,889	965,964	8.33	115,962
	7,799,345.59	3,007,192	3,917,267	3,882,078		632,387

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.1 8.11

SURVIVOR CURVE.. 25-SQUARE

2001	25,024.99	24,524	25,025
	25,024.99	24,524	25,025

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

SURVIVOR CURVE.. 25-SQUARE

2001	642,905.18	630,047	582,233	60,672	0.50	60,672
2002	212,182.48	199,452	184,316	27,866	1.50	18,577
2003	49,839.67	44,856	41,452	8,388	2.50	3,355
2005	65,784.83	53,944	49,850	15,935	4.50	3,541
2007	1,115,411.59	825,405	762,765	352,647	6.50	54,253
2008	1,644,945.64	1,151,462	1,064,078	580,868	7.50	77,449
2009	348,287.42	229,870	212,425	135,862	8.50	15,984
2010	275,178.50	170,611	157,663	117,516	9.50	12,370
2011	267,242.18	155,000	143,237	124,005	10.50	11,810
2012	753.02	407	376	377	11.50	33
2013	3,778,737.38	1,889,369	1,745,985	2,032,752	12.50	162,620
2015	272,133.18	114,296	105,622	166,511	14.50	11,484
2016	2,651,791.79	1,007,681	931,208	1,720,584	15.50	111,005
2017	611,033.57	207,751	191,985	419,049	16.50	25,397
2018	702,534.32	210,760	194,765	507,769	17.50	29,015
2019	274,779.28	71,443	66,021	208,758	18.50	11,284
2020	1,973,405.41	434,149	401,202	1,572,203	19.50	80,626
2021	595,830.73	107,250	99,111	496,720	20.50	24,230
2022	187,927.13	26,310	24,313	163,614	21.50	7,610
2023	942,977.79	94,298	87,142	855,836	22.50	38,037
2024	2,078,098.00	124,686	115,224	1,962,874	23.50	83,527
2025	610,693.89	12,214	11,287	599,407	24.50	24,466
	19,302,472.98	7,761,261	7,172,260	12,130,213		867,345

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.0 4.49

SURVIVOR CURVE.. 20-SQUARE

2008	111,814.57	97,838	111,815
2009	0.02		0
	111,814.59	97,838	111,815

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

SURVIVOR CURVE.. IOWA 35-S0

1913	384.16	384	384			
1925	600.00	600	600			
1944	890.02	890	890			
1952	9,103.74	9,104	9,104			
1960	10,739.73	10,482	10,740			
1965	1,961.33	1,851	1,961			
1966	1,607.08	1,511	1,607			
1967	9,015.69	8,439	9,016			
1968	71,751.59	66,428	71,752			
1969	1,374.39	1,266	1,374			
1970	11,499.00	10,531	11,499			
1971	68,978.92	62,405	68,979			
1972	17,986.85	16,167	17,987			
1973	20,701.70	18,476	20,702			
1975	4,044.33	3,554	4,044			
1976	25,640.19	22,338	25,640			
1977	24,184.67	20,879	24,185			
1978	150,460.48	128,644	150,460			
1979	330,760.98	279,923	330,761			
1980	184,113.67	154,140	184,114			
1981	61,990.86	51,589	61,991			
1982	130,224.94	107,071	130,225			
1983	127,558.11	103,552	127,558			
1984	140,153.48	112,838	140,153			
1985	274,953.97	218,258	274,954			
1986	246,527.82	193,771	246,528			
1987	398,796.04	308,588	398,796			
1989	85,029.78	64,249	84,888	142	11.81	12
1990	58,627.79	43,707	57,747	881	12.12	73
1991	120,338.88	88,425	116,830	3,509	12.45	282
1992	138,000.14	99,857	131,934	6,066	12.80	474
1993	143,207.33	101,935	134,679	8,528	13.16	648
1994	654,641.74	457,791	604,846	49,796	13.55	3,675
1997	211,995.16	140,765	185,982	26,013	14.42	1,804
1998	697,621.34	452,756	598,193	99,428	14.87	6,686
2000	314,709.51	195,812	258,712	55,998	15.48	3,617
2002	45,619.87	27,126	35,840	9,780	16.02	610
2004	123,898.97	69,792	92,211	31,688	16.67	1,901
2013	33,016.40	12,959	17,122	15,894	19.35	821
2014	5,307.79	1,960	2,590	2,718	19.65	138

SURVIVOR CURVE.. IOWA 35-S0

2015	127,086.25	43,896	57,996	69,090	19.90	3,472
2022	73,120.29	10,310	13,622	59,498	21.32	2,791
2023	555.46	58	77	479	21.42	22
	5,158,780.44	3,725,077	4,719,273	439,508		27,026

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.3 0.52

SURVIVOR CURVE.. 15-SQUARE

2011	175,469.81	169,621	95,407	80,063	0.50	80,063
2012	12,933.22	11,640	6,547	6,386	1.50	4,257
2013	3,248,431.06	2,707,015	1,522,616	1,725,815	2.50	690,326
2014	782,414.17	599,853	337,400	445,014	3.50	127,147
2015	667,553.52	467,287	262,835	404,719	4.50	89,938
2016	1,050,899.12	665,566	374,361	676,538	5.50	123,007
2017	2,083,073.11	1,180,415	663,949	1,419,124	6.50	218,327
2018	1,910,538.15	955,269	537,311	1,373,227	7.50	183,097
2019	3,548,866.62	1,537,830	864,984	2,683,883	8.50	315,751
2020	6,330,973.90	2,321,378	1,305,706	5,025,268	9.50	528,976
2021	7,183,086.62	2,154,926	1,212,082	5,971,005	10.50	568,667
2022	4,370,087.20	1,019,672	573,535	3,796,552	11.50	330,135
2023	7,054,783.69	1,175,821	661,365	6,393,419	12.50	511,474
2024	3,463,016.28	346,302	194,784	3,268,232	13.50	242,091
2025	2,992,134.69	99,728	56,094	2,936,040	14.50	202,486
	44,874,261.16	15,412,323	8,668,976	36,205,285		4,215,742

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.6 9.39

SURVIVOR CURVE.. 20-SQUARE

2009	20,172.99	16,643	20,173			
2011	29,346.58	21,276	25,905	3,442	5.50	626
2015	7,962.45	4,180	5,090	2,872	9.50	302
2021	1,342.09	302	368	974	15.50	63
2022	8,952.02	1,567	1,908	7,044	16.50	427
2023	3,451.50	431	524	2,927	17.50	167
	71,227.63	44,399	53,968	17,259		1,585

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.9 2.23

PART III. EXPERIENCED AND ESTIMATED NET SALVAGE

PENNSYLVANIA ELECTRIC COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2021 TRANSACTION YEAR				
361.00	1,886.33	1,256.00		1,256.00-
362.00	719,460.53	928,011.00		928,011.00-
362.10	32,511.13	8,091.00		8,091.00-
364.00	482,374.74	3,901,543.00		3,901,543.00-
364.20	6,131.83	14,458.00		14,458.00-
365.00	9,218,355.48	5,405,903.00		5,405,903.00-
365.20	8,952.04	7,305.00		7,305.00-
366.00	4,665.32	24,572.00		24,572.00-
367.00	856,989.68	728,266.00		728,266.00-
367.10	566.21	67.00		67.00-
368.00	3,173,740.54	994,657.00		994,657.00-
369.00	1,283,575.99	675,617.00		675,617.00-
370.10	3,247,276.31	178,265.00		178,265.00-
371.00	108,063.72	39,227.00		39,227.00-
373.00	2,831,181.77	425,058.00		425,058.00-
373.30	154,715.98	38,493.00		38,493.00-
390.10	32,613.05	204,250.00		204,250.00-
390.20	3,670.08			
391.00	87,712.81			
391.20	1,313.63			
391.30	2,443,195.79			
392.50	110.83			
394.00	143,479.89			
395.00	1,865.46			
397.00	2,264,292.56	3,927,262.00		3,927,262.00-
398.00	187,287.08			
	27,295,988.78	17,502,301.00		17,502,301.00-

PENNSYLVANIA ELECTRIC COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2022 TRANSACTION YEAR				
303.00	844,265.95			
361.00	55,505.92	123,256.87		123,256.87-
362.00	1,616,045.29	1,462,632.04		1,462,632.04-
362.10	7,860.21	100,232.42		100,232.42-
364.00	1,021,012.58	3,106,837.31		3,106,837.31-
364.20	40,539.05	6,357.38		6,357.38-
365.00	8,871,455.97	4,262,809.31		4,262,809.31-
365.20	19,034.20	59.04-		59.04
366.00	3,292.28	30,818.15		30,818.15-
367.00	2,254,645.12	766,889.36		766,889.36-
367.10	36,400.58	431.48		431.48-
368.00	4,175,293.43	1,034,455.42		1,034,455.42-
369.00	909,330.68	473,319.82		473,319.82-
370.10	3,508,195.81	858,542.68		858,542.68-
371.00	192,371.41	66,249.79		66,249.79-
373.00	1,641,086.73	496,583.43		496,583.43-
373.30	435,604.22	66,594.35		66,594.35-
390.10	1,940,523.56	46,276.20		46,276.20-
390.20	69,275.36			
391.00	112,857.47			
391.30	9,010,315.01			
392.50	4,763.28			
394.00	107,239.05			
397.00	473,876.81	12,918.41		12,918.41-
398.00	3,152.14			
	37,353,942.11	12,915,145.38		12,915,145.38-

PENNSYLVANIA ELECTRIC COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2023 TRANSACTION YEAR				
361.00	822.33	1,944.39		1,944.39-
362.00	342,492.37	678,090.21	1,918.25	676,171.96-
362.10		9,336.40		9,336.40-
364.00	355,239.16	6,183,204.00		6,183,204.00-
364.20		9,430.16		9,430.16-
365.00	4,781,066.89	5,209,886.40		5,209,886.40-
365.20	636.73	1,428.84		1,428.84-
366.00	7,906.09	17,070.27		17,070.27-
367.00	526,826.66	891,096.36		891,096.36-
367.10		5,160.63		5,160.63-
368.00	2,071,133.83	1,609,764.47		1,609,764.47-
369.00	650,242.71	424,114.28		424,114.28-
370.10	318,464.69	893,663.46		893,663.46-
371.00	94,750.36	48,633.53		48,633.53-
373.00	1,230,589.42	502,954.39		502,954.39-
373.30	296,653.29	76,820.37		76,820.37-
390.10	1,541.32	12,938.56		12,938.56-
392.50	52,448.78			
397.00		5,536.30		5,536.30-
	10,730,814.63	16,581,073.02	1,918.25	16,579,154.77-

PENNSYLVANIA ELECTRIC COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2024 TRANSACTION YEAR				
303.00	1,497,087.93			
303.60	56,259.76			
361.00	7,395.47	9,244.34		9,244.34-
362.00	3,992,236.75	3,992,236.75	1,482.66	3,990,754.09-
362.10	2.63			
364.00	2,791,406.72	4,187,110.09		4,187,110.09-
365.00	5,333,137.87	3,335,991.76		3,335,991.76-
366.00	95,020.78	15,924.36		15,924.36-
367.00	1,567,279.39	882,844.10		882,844.10-
368.00	1,895,781.53	669,167.81		669,167.81-
369.00	202,320.36	91,812.75		91,812.75-
369.10	1.46			
370.10	68,716.79	11,854.68		11,854.68-
373.00	419,703.17	111,126.44		111,126.44-
373.30	46,316.25	9,337.38		9,337.38-
390.10	883,673.62	193,814.35		193,814.35-
391.00	134,468.11			
391.20	947.70			
391.25	1,940,687.14			
391.30	1,983,767.36			
392.40	15,526.75			
392.50	83,978.65			
393.00	543,207.26			
394.00	1,411,318.66			
395.00	57,970.20			
397.00	980,882.23	1,226,102.79		1,226,102.79-
	26,009,094.54	14,736,567.60	1,482.66	14,735,084.94-

PENNSYLVANIA ELECTRIC COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2025 TRANSACTION YEAR				
303.00	2,028,494.62			
303.60	19,262.96			
361.00	7,010.09	8,762.61		8,762.61-
362.00	1,582,884.31	1,582,884.31		1,582,884.31-
364.00	3,745,458.51	5,618,187.77		5,618,187.77-
365.00	5,339,048.54	3,339,689.01		3,339,689.01-
366.00	4,313.70	722.92		722.92-
367.00	1,780,219.85	1,002,792.87		1,002,792.87-
368.00	3,776,851.58	1,333,142.81		1,333,142.81-
369.00	503,432.46	228,457.07		228,457.07-
369.10	3.63			
370.10	96,805.23	16,700.36		16,700.36-
373.00	474,735.33	125,697.51		125,697.51-
373.30	52,389.31	10,561.71		10,561.71-
390.10	592,513.40	129,954.76		129,954.76-
391.25	3,564,616.72			
391.30	850,368.90			
392.40	16,272.61			
392.50	88,012.73			
393.00	15,170.77			
394.00	508,885.65			
397.00	5,231,045.12	6,538,806.40		6,538,806.40-
398.00	1,613.56			
	30,279,409.58	19,936,360.11		19,936,360.11-
TOTAL	131,669,249.64	81,671,447.11	3,400.91	81,668,046.20-

PENNSYLVANIA POWER COMPANY

2023 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO ELECTRIC PLANT
AS OF DECEMBER 31, 2023

Prepared by:

GANNETT FLEMING

Excellence Delivered As Promised

PENNSYLVANIA POWER COMPANY

Reading, Pennsylvania

2023 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO ELECTRIC PLANT
AS OF DECEMBER 31, 2023

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Camp Hill, Pennsylvania

Gannett Fleming
Valuation and Rate Consultants, LLC

Corporate Headquarters
207 Senate Avenue
Camp Hill, PA 17011
P 717.763.7211 | **F** 717.763.8150

gannettfleming.com

March 21, 2024

Pennsylvania Power Company
2800 Pottsville Pike
Reading, PA 19605-2459

Attention Ms. Joanna M. Savage
Director, Rates and Regulatory Affairs – PA

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to electric plant of Pennsylvania Power Company ("Penn Power"). The results of our study as of December 31, 2023, are presented in the attached detailed report.

The results of our study as of December 31, 2024, as well as a discussion of the methods and procedures used in the calculations and the support for the service life estimates, are included in our report titled "2024 Depreciation Study - Calculated Annual Depreciation Accruals Related to Electric Plant as of December 31, 2024." The same methods, procedures and estimates were used in both studies.

The results of our study as of December 31, 2023, are summarized on pages I-3 through I-5 of the attached report.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

JOHN J. SPANOS
President

JASON A. POWERY
Assistant Project Manager

JJS:mle

075752.600

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PART I. RESULTS OF STUDY

PENNSYLVANIA POWER COMPANY
DEPRECIATION STUDY

PART I. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

The results of the depreciation study are summarized in Table 1, which sets forth the calculated annual depreciation related to Electric Plant in Service as of December 31, 2023. Table 2 presents the experienced gross salvage and cost of removal associated with regular retirements during the five-year period, 2019-2023 and the annual amortization of net salvage.

DETAILED TABULATIONS OF DEPRECIATION CALCULATIONS

The supporting data for the depreciation calculations are presented in account sequence in the section beginning on II-7. The original cost, calculated accrued depreciation, allocated book reserve, future accruals, remaining life and annual accrual are shown for each vintage of each account or subaccount. The amounts of regular retirements, gross salvage and cost of removal are set forth by account for the years 2019 through 2023, beginning on beginning on III-2 through III-4.

PENNSYLVANIA POWER COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2023

	ACCOUNT	SURVIVOR CURVE	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)
	ELECTRIC PLANT							
	INTANGIBLE PLANT							
303.00	MISCELLANEOUS INTANGIBLE PLANT	7-SQ	16,818,907.69	10,749,218	6,069,690	1,342,614	*	
303.10	MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	7-SQ	6,957,285.90	6,324,954	632,332	175,578	*	
303.70	MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE	5-SQ	3,934.00	1,272	2,662	759	*	
	TOTAL INTANGIBLE PLANT		**23,780,127.59**	**17,075,443**	**6,704,684**	**1,518,951**		
	DISTRIBUTION PLANT							
361.10	STRUCTURES AND IMPROVEMENTS	70-R4	3,462,547.07	769,581	2,692,966	49,018	1.42	54.8
361.11	STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION	70-R4	790,187.07	584,325	205,862	5,258	0.67	39.2
361.20	STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING	70-R4	454,297.63	240,582	213,716	5,354	1.18	39.9
361.21	STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING - SUBTRANSMISSION	70-R4	195,215.93	132,800	62,416	1,905	0.98	32.8
362.00	STATION EQUIPMENT	52-R1	105,561,344.24	21,762,349	83,798,995	2,856,377	2.71	29.3
362.10	STATION EQUIPMENT - SUBTRANSMISSION	52-R1	8,536,992.44	4,962,268	3,574,724	125,395	1.47	28.5
364.00	POLES, TOWERS AND FIXTURES	65-R1.5	147,023,828.58	43,915,705	103,108,123	2,691,783	1.83	38.3
364.10	TOWERS AND FIXTURES - SUBTRANSMISSION	75-R4	7,576.09	7,524	52	5	0.07	10.4
364.20	POLES AND FIXTURES - SUBTRANSMISSION	65-R1.5	3,142,284.83	1,090,076	2,052,208	54,267	1.73	37.8
365.00	OVERHEAD CONDUCTORS AND DEVICES	65-R1	174,773,789.40	26,256,876	148,516,914	3,978,023	2.28	37.3
365.01	OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	65-R1	3,332,630.26	914,116	2,418,514	66,359	1.99	36.5
365.10	OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND GRADING	64-R1	78,494,768.88	13,391,777	65,102,992	1,654,378	2.11	39.4
366.00	UNDERGROUND CONDUIT	70-R2.5	8,083,551.06	3,229,862	4,853,689	116,403	1.44	41.7
366.10	UNDERGROUND CONDUIT - SUBTRANSMISSION	70-R2.5	64,653.86	59,446	5,208	208	0.32	25.0
367.00	UNDERGROUND CONDUCTORS AND DEVICES	50-R2.5	91,532,113.29	28,057,502	63,474,611	2,090,255	2.28	30.3
367.10	UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION	50-R2.5	108,081.13	48,850	59,232	2,094	1.94	28.3
368.00	LINE TRANSFORMERS	43-R1.5	129,414,333.00	38,603,036	90,811,297	3,864,806	2.99	23.5
369.00	SERVICES	60-R4	46,965,790.84	23,524,271	23,441,520	585,773	1.25	40.0
370.10	METERS - SMART GRID	15-S2	49,038,184.26	18,420,404	30,617,780	4,314,548	8.80	7.0
371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	33-R2	4,092,192.51	2,888,042	1,204,151	83,068	2.03	22.7
373.10	STREET LIGHTING AND SIGNAL SYSTEMS	20-R2	3,725,717.78	1,422,119	2,303,599	287,325	7.71	7.8
373.20	STREET LIGHTING AND SIGNAL SYSTEMS - ESIP	20-R2	24,978.29	6,013	18,965	2,046	8.19	9.3
373.30	STREET LIGHTING AND SIGNAL SYSTEMS - LED	20-R2	4,515,161.97	1,024,891	3,490,271	278,766	6.17	12.5
	TOTAL DISTRIBUTION PLANT		**863,340,220.41**	**231,312,414**	**632,027,805**	**23,113,414**	**2.68**	
	GENERAL PLANT							
390.10	STRUCTURES AND IMPROVEMENTS	55-R2	8,159,851.42	3,541,677	4,618,174	146,814	1.80	30.5
390.20	STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING	55-R2	41,240.58	12,486	28,755	846	2.05	34.0
391.10	OFFICE FURNITURE AND EQUIPMENT	20-SQ	49,259.21	12,655	36,605	5,002	10.15	7.2
391.20	OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING EQUIPMENT	5-SQ	807,053.16	508,230	298,823	69,892	8.66	4.3
391.25	OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING EQUIPMENT SMART GRID	5-SQ	1,985,481.23	1,633,028	352,454	145,913	7.35	2.7
392.00	TRANSPORTATION EQUIPMENT	10-L2	1,434,452.84	819,443	615,010	94,008	6.55	6.6
393.00	STORES EQUIPMENT	30-SQ	26,718.30	26,239	479	192	0.72	2.5
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	3,127,468.88	801,529	2,325,940	132,268	4.23	16.7
395.00	LABORATORY EQUIPMENT	20-SQ	21,539.71	15,946	5,594	1,243	5.77	4.5
396.00	POWER OPERATED EQUIPMENT	20-S2	1,391,714.97	387,977	1,003,738	68,163	4.90	14.7
397.00	COMMUNICATION EQUIPMENT	15-SQ	9,470,211.03	2,928,858	6,541,353	825,461	8.72	7.6
398.00	MISCELLANEOUS EQUIPMENT	20-SQ	7,594.93	7,595	0	0	- **	-
	TOTAL GENERAL PLANT		**26,522,586.26**	**10,695,662**	**15,826,925**	**1,489,802**	**5.62**	
	TOTAL DEPRECIABLE PLANT		**913,642,934.26**	**259,083,519**	**654,559,414**	**26,122,167**	**2.86**	

PENNSYLVANIA POWER COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2023

	ACCOUNT (1)	SURVIVOR CURVE (2)	ORIGINAL COST (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL AMOUNT (6)	CALCULATED ANNUAL ACCRUAL RATE (7)=(6)/(3)	COMPOSITE REMAINING LIFE (8)=(5)/(6)
	NONDEPRECIABLE PLANT							
301.00	ORGANIZATION		22,833.53					
302.00	FRANCHISES AND CONSENTS		68,665.97	772				
350.00	LAND AND EASEMENTS		10,545,129.27					
360.00	LAND AND EASEMENTS		7,049,130.62	7,731				
374.00	ARC		4,407.74					
389.00	LAND		226,950.18					
390.30	STRUCTURES AND IMPROVEMENTS - LEASEHOLD IMPROVEMENTS		118,403.96					
399.10	GENERAL PLANT ARO		32,875.01	31,008				
	TOTAL NONDEPRECIABLE PLANT		**18,068,396.28**	**39,511**				
	TOTAL ELECTRIC PLANT		**931,711,330.54**	**259,123,030**				

* ACCRUALS CALCULATED UTILIZING THE AMORTIZATION PERIOD SET FORTH IN COLUMN 3.
** ASSETS ADDED AS OF JANUARY 1, 2024 TO THIS ACCOUNT SHOULD UTILIZE AN ANNUAL ACCRUAL RATE OF 5.00% CONSISTENT WITH A 20-SQ SURVIVOR CURVE.

PENNSYLVANIA POWER COMPANY

TABLE 2. AMORTIZATION OF EXPERIENCED NET SALVAGE

EXPERIENCED NET SALVAGE

ACCOUNT	2019		2020		2021		2022		2023		NET	SALVAGE
	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	SALVAGE	ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)=(12)/5
361.10			20,315						8,452		(28,767)	(5,753)
362.00	269,987		221,502		246,012		320,828		122,986		(1,181,315)	(236,263)
362.10	19,743		11,793		4,650						(36,186)	(7,237)
364.00	1,006,860		1,082,809		1,030,020		1,411,627		2,376,938		(6,908,253)	(1,381,651)
364.20	12,470				679		3,008		2,920		(19,078)	(3,816)
365.00	2,287,598		2,293,793		1,750,443		1,659,187		1,238,982		(9,230,003)	(1,846,001)
365.01	20,544		89		1,961		288		2,779		(25,661)	(5,132)
366.00	1								378		(379)	(76)
367.00	1,154,052		447,338		432,343		606,758		800,476		(3,440,966)	(688,193)
368.00	404,017		408,329		350,522		465,552		654,524		(2,282,944)	(456,589)
369.00	145,244		229,728		187,937		268,504		137,607		(969,020)	(193,804)
370.10	9,109		137,778		365,584		483,484		213,701		(1,209,656)	(241,931)
371.00	8,174		10,109		10,381		15,915		16,817		(61,397)	(12,279)
373.10	42,812		15,352		7,337		7,280		20,854		(93,635)	(18,727)
373.30	33,015		33,212		46,288		50,876		70,140		(233,531)	(46,706)
390.10			10,125		15,000						(25,125)	(5,025)
392.00	(954)									101,224	102,178	20,436
397.00					171		25,772		337		(26,280)	(5,256)
TOTAL	5,412,674		4,922,272		4,449,328		5,319,077		5,667,890	101,224	(25,670,018)	(5,134,003)

PART II. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

PENNSYLVANIA POWER COMPANY

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1892	13,200	13,200			0.0
1902	5,877	5,877			0.0
1905	232	232			0.0
1909	41	41			0.0
1910	100	100			0.0
1913	29,386	24,959	4,427	4,427	0.0
1916	62,979	62,977	2	4,429	0.0
1922	17	17		4,429	0.0
1923	2,779	2,270	509	4,938	0.0
1924	1,356	1,317	39	4,977	0.0
1925	7	5	2	4,979	0.0
1926	2,171	1,377	794	5,773	0.0
1927	44,142	41,161	2,981	8,754	0.0
1928	12,665	9,692	2,973	11,727	0.0
1929	90,243	80,480	9,763	21,490	0.0
1930	113,266	99,551	13,715	35,205	0.0
1931	11,030	7,847	3,183	38,388	0.0
1932	4,101	2,799	1,302	39,690	0.0
1933	4,181	3,018	1,163	40,853	0.0
1934	8,468	6,672	1,796	42,649	0.0
1935	7,515	4,923	2,592	45,241	0.0
1936	9,801	5,812	3,989	49,230	0.0
1937	83,593	66,196	17,397	66,627	0.0
1938	26,271	15,285	10,986	77,613	0.0
1939	35,676	26,579	9,097	86,710	0.0
1940	52,838	39,620	13,218	99,928	0.0
1941	32,485	19,311	13,174	113,102	0.0
1942	16,277	11,387	4,890	117,992	0.0
1943	8,922	5,926	2,996	120,988	0.0
1944	16,414	11,384	5,030	126,018	0.0
1945	34,357	21,459	12,898	138,916	0.0
1946	48,736	30,945	17,791	156,707	0.0
1947	117,151	78,295	38,856	195,563	0.0
1948	185,934	123,109	62,825	258,388	0.0
1949	289,212	216,168	73,044	331,432	0.1
1950	285,754	196,168	89,586	421,018	0.1
1951	391,605	299,297	92,308	513,326	0.1
1952	399,607	292,473	107,134	620,460	0.1
1953	552,775	397,334	155,441	775,901	0.1
1954	475,779	331,076	144,703	920,604	0.1
1955	337,078	229,383	107,695	1,028,299	0.2
1956	621,458	488,451	133,007	1,161,306	0.2
1957	596,049	402,862	193,187	1,354,493	0.2
1958	726,022	523,259	202,763	1,557,256	0.2
1959	727,453	493,720	233,733	1,790,989	0.3
1960	1,268,661	1,005,469	263,192	2,054,181	0.3

PENNSYLVANIA POWER COMPANY

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1961	662,268	434,238	228,030	2,282,211	0.3
1962	957,420	625,975	331,445	2,613,656	0.4
1963	759,087	507,925	251,162	2,864,818	0.4
1964	797,439	526,131	271,308	3,136,126	0.5
1965	968,612	648,259	320,353	3,456,479	0.5
1966	1,326,639	889,163	437,476	3,893,955	0.6
1967	1,637,772	1,106,968	530,804	4,424,759	0.7
1968	1,452,726	956,913	495,813	4,920,572	0.8
1969	1,415,962	944,165	471,797	5,392,369	0.8
1970	1,502,443	1,028,330	474,113	5,866,482	0.9
1971	1,909,033	1,289,423	619,610	6,486,092	1.0
1972	1,927,467	1,308,554	618,913	7,105,005	1.1
1973	2,270,734	1,551,095	719,639	7,824,644	1.2
1974	2,586,068	1,769,097	816,971	8,641,615	1.3
1975	2,320,612	1,635,164	685,448	9,327,063	1.4
1976	1,909,585	1,304,440	605,145	9,932,208	1.5
1977	1,966,545	1,291,779	674,766	10,606,974	1.6
1978	3,216,438	2,097,356	1,119,082	11,726,056	1.8
1979	3,832,051	2,487,483	1,344,568	13,070,624	2.0
1980	4,041,181	2,551,234	1,489,947	14,560,571	2.2
1981	3,484,280	2,161,945	1,322,335	15,882,906	2.4
1982	3,521,595	2,212,246	1,309,349	17,192,255	2.6
1983	3,952,751	2,390,614	1,562,137	18,754,392	2.9
1984	4,830,773	2,882,155	1,948,618	20,703,010	3.2
1985	5,209,290	2,955,597	2,253,693	22,956,703	3.5
1986	6,485,361	3,789,724	2,695,637	25,652,340	3.9
1987	5,754,208	3,400,697	2,353,511	28,005,851	4.3
1988	7,504,231	4,267,758	3,236,473	31,242,324	4.8
1989	7,144,761	4,018,266	3,126,495	34,368,819	5.3
1990	9,342,445	5,196,152	4,146,293	38,515,112	5.9
1991	10,504,710	5,464,521	5,040,189	43,555,301	6.7
1992	11,227,833	5,732,218	5,495,615	49,050,916	7.5
1993	11,940,940	6,025,569	5,915,371	54,966,287	8.4
1994	14,127,321	7,193,633	6,933,688	61,899,975	9.5
1995	11,296,017	5,213,704	6,082,313	67,982,288	10.4
1996	11,770,460	5,330,724	6,439,736	74,422,024	11.4
1997	8,705,600	3,750,694	4,954,906	79,376,930	12.1
1998	9,920,049	4,194,136	5,725,913	85,102,843	13.0
1999	15,040,889	6,753,377	8,287,512	93,390,355	14.3
2000	6,292,582	2,394,326	3,898,256	97,288,611	14.9
2001	6,672,292	2,470,533	4,201,759	101,490,370	15.5
2002	7,643,500	2,690,572	4,952,928	106,443,298	16.3
2003	16,123,948	7,851,782	8,272,166	114,715,464	17.5
2004	15,331,682	5,678,375	9,653,307	124,368,771	19.0
2005	21,645,473	7,026,374	14,619,099	138,987,870	21.2
2006	15,470,182	4,794,432	10,675,750	149,663,620	22.9

PENNSYLVANIA POWER COMPANY

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
2007	19,555,626	6,125,379	13,430,247	163,093,867	24.9
2008	32,219,519	8,764,062	23,455,457	186,549,324	28.5
2009	22,093,866	6,266,022	15,827,844	202,377,168	30.9
2010	23,937,301	5,929,888	18,007,413	220,384,581	33.7
2011	24,422,755	5,722,279	18,700,476	239,085,057	36.5
2012	17,903,987	3,994,162	13,909,825	252,994,882	38.7
2013	29,266,088	5,883,029	23,383,059	276,377,941	42.2
2014	31,704,986	7,821,255	23,883,731	300,261,672	45.9
2015	58,338,741	17,688,695	40,650,046	340,911,718	52.1
2016	46,626,044	10,165,835	36,460,209	377,371,927	57.7
2017	52,584,677	9,411,077	43,173,600	420,545,527	64.2
2018	47,284,748	7,408,943	39,875,805	460,421,332	70.3
2019	47,006,620	5,798,049	41,208,571	501,629,903	76.6
2020	42,179,313	5,196,266	36,983,047	538,612,950	82.3
2021	41,961,755	3,329,862	38,631,893	577,244,843	88.2
2022	37,035,123	2,185,883	34,849,240	612,094,083	93.5
2023	43,364,869	899,535	42,465,334	654,559,417	100.0
TOTAL	913,642,934	259,083,519	654,559,414		

UTILITY PLANT IN SERVICE

PENNSYLVANIA POWER COMPANY

ACCOUNT 303.00 MISCELLANEOUS INTANGIBLE PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 7-SQUARE						
1993	99,278.97	99,279	99,279			
1994	446,063.10	446,063	446,063			
2003	3,288,449.65	3,288,450	3,288,450			
2004	888,339.90	888,340	888,340			
2005	209,534.87	209,535	209,535			
2007	824,017.36	824,017	824,017			
2009	206,763.41	206,763	206,763			
2011	299,939.51	299,940	299,940			
2012	226,764.25	226,764	226,764			
2013	154,902.50	154,902	154,902			
2014	426,236.89	426,237	426,237			
2015	186,206.19	186,206	186,206			
2016	299,172.97	299,173	299,173			
2017	906,908.44	842,128	801,859	105,049	0.50	105,049
2018	781,992.42	614,419	585,038	196,954	1.50	131,303
2019	797,603.22	512,747	488,228	309,375	2.50	123,750
2020	986,182.09	493,091	469,512	516,670	3.50	147,620
2021	259,753.55	92,768	88,332	171,422	4.50	38,094
2022	2,825,912.52	605,565	576,608	2,249,305	5.50	408,965
2023	2,704,885.88	193,210	183,972	2,520,914	6.50	387,833
	16,818,907.69	10,909,597	10,749,218	6,069,690		1,342,614

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.5 7.98

PENNSYLVANIA POWER COMPANY

ACCOUNT 303.10 MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 7-SQUARE						
2014	570,945.02	570,945	570,945			
2015	1,800,571.64	1,800,572	1,800,572			
2016	627,517.51	627,518	627,518			
2017	1,577,107.93	1,464,455	1,577,108			
2018	427,668.05	336,023	427,668			
2019	668,798.22	429,944	566,772	102,026	2.50	40,810
2020	825,187.24	412,594	543,901	281,286	3.50	80,367
2021	437,262.06	156,164	205,862	231,400	4.50	51,422
2022	13,344.35	2,860	3,771	9,573	5.50	1,741
2023	8,883.88	635	837	8,047	6.50	1,238
	6,957,285.90	5,801,710	6,324,954	632,332		175,578

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.6 2.52

PENNSYLVANIA POWER COMPANY

ACCOUNT 303.70 MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
2022	3,911.48	1,173	1,269	2,642	3.50	755
2023	22.52	2	3	20	4.50	4
	3,934.00	1,175	1,272	2,662		759
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					3.5	19.29

PENNSYLVANIA POWER COMPANY

ACCOUNT 361.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
1910	59.89	60	60			
1924	65.89	65	66			
1927	1,338.81	1,305	1,339			
1928	266.76	260	267			
1929	3,587.35	3,492	3,587			
1930	3,029.31	2,946	3,029			
1934	1,216.67	1,165	1,217			
1938	223.85	212	224			
1939	34.27	32	34			
1944	522.08	481	522			
1947	1,855.08	1,689	1,855			
1948	215.89	196	216			
1949	6,217.69	5,605	6,218			
1950	6,777.10	6,077	6,750	27	8.47	3
1951	4,280.02	3,817	4,240	40	8.80	5
1952	16,254.82	14,412	16,008	247	9.15	27
1953	13,507.19	11,903	13,221	286	9.50	30
1954	9,941.99	8,706	9,670	272	9.87	28
1955	2,714.59	2,362	2,623	92	10.24	9
1956	7,310.14	6,316	7,015	295	10.62	28
1957	9,190.64	7,884	8,757	434	11.02	39
1958	13,057.47	11,034	12,256	801	12.02	67
1959	4,256.10	3,569	3,964	292	12.42	24
1961	10.71	9	10	1	13.26	
1962	6,803.00	5,523	6,134	669	14.26	47
1963	6,479.39	5,213	5,790	689	14.69	47
1964	781.06	623	692	89	15.13	6
1965	117.04	92	102	15	16.13	1
1966	26,654.95	20,690	22,981	3,674	16.58	222
1967	4,029.96	3,097	3,440	590	17.03	35
1968	6,972.93	5,263	5,846	1,127	18.03	63
1969	3,078.15	2,298	2,552	526	18.50	28
1970	466.52	344	382	85	18.96	4
1971	8,281.18	6,000	6,664	1,617	19.96	81
1972	7,556.88	5,409	6,008	1,549	20.45	76
1973	5,801.42	4,102	4,556	1,245	20.93	59
1974	21,033.15	14,576	16,190	4,843	21.93	221
1975	14,042.40	9,602	10,665	3,377	22.43	151
1976	11,138.09	7,460	8,286	2,852	23.42	122
1977	5,672.38	3,745	4,160	1,512	23.92	63
1978	4,503.96	2,910	3,232	1,272	24.92	51
1979	27,845.59	17,721	19,683	8,163	25.43	321
1982	5,554.61	3,319	3,686	1,869	27.94	67
1984	13,214.70	7,569	8,407	4,808	29.46	163

PENNSYLVANIA POWER COMPANY

ACCOUNT 361.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
1985	4,676.60	2,629	2,920	1,757	29.99	59
1986	35,825.65	19,615	21,786	14,040	30.99	453
1988	12,435.94	6,489	7,207	5,229	32.53	161
1989	36,605.13	18,566	20,621	15,984	33.52	477
1990	44,790.15	22,207	24,665	20,125	34.07	591
1991	20,285.00	9,757	10,837	9,448	35.07	269
1992	4,459.72	2,079	2,309	2,151	36.07	60
1993	139,362.39	62,908	69,873	69,489	37.07	1,875
1994	23,380.46	10,278	11,416	11,964	37.61	318
1995	857.36	364	404	453	38.62	12
1996	64,611.47	26,478	29,409	35,202	39.61	889
2007	224,734.80	56,004	62,204	162,531	49.72	3,269
2008	91,872.95	21,498	23,878	67,995	50.73	1,340
2009	143,714.14	31,473	34,957	108,757	51.72	2,103
2011	10,268.96	1,939	2,154	8,115	53.72	151
2014	24,651.64	3,535	3,926	20,726	56.73	365
2015	285,014.30	36,824	40,901	244,113	57.29	4,261
2016	433,664.06	49,438	54,911	378,753	58.29	6,498
2017	480,024.31	47,426	52,677	427,347	59.29	7,208
2018	23,367.39	1,954	2,170	21,197	60.29	352
2019	10,393.30	711	790	9,603	61.29	157
2020	339,873.23	18,081	20,083	319,790	62.29	5,134
2021	514,167.43	19,538	21,701	492,466	63.29	7,781
2022	202,953.40	4,627	5,139	197,814	64.29	3,077
2023	4,595.62	35	39	4,556	65.29	70
	3,462,547.07	693,606	769,581	2,692,966		49,018

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 54.9 1.42

PENNSYLVANIA POWER COMPANY

ACCOUNT 361.11 STRUCTURES AND IMPROVEMENTS - SUB-TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
1892	13,199.66	13,200	13,200			
1902	5,876.85	5,877	5,877			
1905	231.68	232	232			
1910	39.90	40	40			
1916	60,448.97	60,449	60,449			
1924	43.93	43	44			
1927	8,724.08	8,502	8,724			
1928	177.84	173	178			
1929	1,767.51	1,720	1,768			
1930	14,505.87	14,106	14,506			
1934	1,584.41	1,517	1,584			
1937	73.90	70	74			
1939	22.85	22	23			
1940	2,686.64	2,535	2,687			
1947	1,236.71	1,126	1,237			
1948	143.92	130	144			
1949	25,332.31	22,835	25,332			
1950	5,551.99	4,978	5,552			
1951	2,081.51	1,856	2,082			
1952	33,072.03	29,322	33,072			
1953	10,213.52	9,000	10,214			
1954	6,627.96	5,804	6,628			
1955	1,809.72	1,574	1,810			
1956	4,607.45	3,981	4,607			
1957	6,127.12	5,256	6,127			
1958	14,126.41	11,937	14,126			
1959	2,837.39	2,379	2,837			
1961	7.14	6	7			
1962	4,535.32	3,682	4,535			
1963	4,319.60	3,476	4,320			
1964	5,403.39	4,308	5,403			
1965	78.02	61	78			
1966	8,856.75	6,875	8,817	40	16.58	2
1967	6,231.00	4,788	6,140	91	17.03	5
1968	4,648.62	3,509	4,500	149	18.03	8
1969	356.16	266	341	15	18.50	1
1970	311.02	230	295	16	18.96	1
1971	9,172.95	6,646	8,523	650	19.96	33
1972	5,037.91	3,606	4,625	413	20.45	20
1973	3,867.63	2,734	3,506	362	20.93	17
1974	13,131.54	9,100	11,670	1,462	21.93	67
1975	29,166.31	19,944	25,577	3,589	22.43	160
1976	39,705.43	26,595	34,107	5,598	23.42	239
1977	3,830.92	2,530	3,245	586	23.92	24

PENNSYLVANIA POWER COMPANY

ACCOUNT 361.11 STRUCTURES AND IMPROVEMENTS - SUB-TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
1978	17,998.16	11,629	14,914	3,084	24.92	124
1979	52,736.79	33,562	43,041	9,696	25.43	381
1982	28,737.55	17,174	22,025	6,713	27.94	240
1984	20,936.53	11,992	15,379	5,558	29.46	189
1985	6,426.42	3,612	4,632	1,794	29.99	60
1986	18,049.02	9,882	12,673	5,376	30.99	173
1988	8,340.21	4,352	5,581	2,759	32.53	85
1989	25,492.68	12,930	16,582	8,911	33.52	266
1990	51,854.52	25,709	32,971	18,884	34.07	554
1991	16,292.51	7,837	10,051	6,242	35.07	178
1992	10,310.34	4,807	6,165	4,145	36.07	115
1993	43,358.46	19,572	25,100	18,258	37.07	493
1994	2,144.77	943	1,209	936	37.61	25
2013	104,744.96	16,613	21,305	83,440	55.72	1,497
2014	20,952.31	3,005	3,854	17,098	56.73	301
	790,187.07	490,639	584,325	205,862		5,258

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.2 0.67

PENNSYLVANIA POWER COMPANY

ACCOUNT 361.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
1982	10,423.29	6,229	7,877	2,546	27.94	91
1984	22,196.95	12,714	16,079	6,118	29.46	208
1985	4,714.89	2,650	3,351	1,364	29.99	45
1986	27,260.71	14,925	18,875	8,386	30.99	271
1988	9,123.84	4,761	6,021	3,103	32.53	95
1989	32,176.26	16,320	20,639	11,537	33.52	344
1990	52,686.14	26,122	33,034	19,652	34.07	577
1991	55,883.01	26,880	33,993	21,890	35.07	624
1992	17,590.91	8,201	10,371	7,220	36.07	200
1993	43,941.89	19,835	25,084	18,858	37.07	509
1994	22,576.32	9,925	12,551	10,025	37.61	267
2005	137,521.89	38,424	48,593	88,929	47.72	1,864
2007	12,535.66	3,124	3,951	8,585	49.72	173
2022	5,665.87	129	163	5,503	64.29	86
	454,297.63	190,239	240,582	213,716		5,354

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.9 1.18

PENNSYLVANIA POWER COMPANY

ACCOUNT 361.21 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING - SUB-TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
1982	13,229.30	7,906	10,292	2,937	27.94	105
1984	39,203.31	22,456	29,233	9,970	29.46	338
1985	3,143.26	1,767	2,300	843	29.99	28
1986	26,663.57	14,598	19,004	7,660	30.99	247
1988	6,076.93	3,171	4,128	1,949	32.53	60
1989	21,430.98	10,870	14,151	7,280	33.52	217
1990	23,239.46	11,522	15,000	8,239	34.07	242
1991	48,827.78	23,486	30,574	18,254	35.07	521
1992	12,619.20	5,883	7,659	4,960	36.07	138
1993	782.14	353	459	323	37.07	9
	195,215.93	102,012	132,800	62,416		1,905

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.8 0.98

PENNSYLVANIA POWER COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 52-R1						
1916	1,654.35	1,654	1,654			
1923	600.88	592	490	111	1.54	72
1924	210.00	207	171	39	1.52	26
1926	566.38	552	457	109	2.50	44
1927	4,454.57	4,341	3,596	859	2.51	342
1928	232.29	226	187	45	2.54	18
1929	32,404.48	31,235	25,878	6,526	3.54	1,844
1930	38,588.00	37,160	30,787	7,801	3.59	2,173
1931	38.37	37	31	7	3.65	2
1933	58.02	55	46	12	4.74	3
1936	504.68	477	395	110	5.09	22
1937	15.10	14	12	3	5.25	1
1938	112.50	106	88	24	5.41	4
1939	1,115.35	1,037	859	256	6.41	40
1940	7,341.25	6,804	5,637	1,704	6.59	259
1941	788.51	729	604	185	6.79	27
1942	418.61	386	320	99	6.99	14
1943	162.13	149	123	39	7.22	5
1944	4,784.97	4,374	3,624	1,161	7.46	156
1945	954.48	869	720	234	7.71	30
1946	2,353.97	2,135	1,769	585	7.97	73
1948	36,876.03	33,129	27,447	9,429	8.54	1,104
1949	32,471.55	29,030	24,051	8,421	8.83	954
1950	45,183.86	40,187	33,294	11,890	9.14	1,301
1951	11,913.77	10,538	8,731	3,183	9.47	336
1952	73,868.21	64,960	53,819	20,049	9.80	2,046
1953	176,787.70	154,548	128,041	48,747	10.15	4,803
1954	83,153.45	72,244	59,853	23,300	10.50	2,219
1955	20,742.19	17,903	14,832	5,910	10.87	544
1956	44,373.13	38,037	31,513	12,860	11.24	1,144
1957	84,731.81	72,124	59,754	24,978	11.62	2,150
1958	103,403.45	87,376	72,390	31,013	12.02	2,580
1959	22,948.83	19,243	15,943	7,006	12.42	564
1960	17,139.96	14,257	11,812	5,328	12.84	415
1961	27,510.78	22,696	18,803	8,708	13.26	657
1962	52,364.64	42,834	35,487	16,878	13.68	1,234
1963	23,687.78	19,204	15,910	7,778	14.13	550
1964	18,426.15	14,910	12,353	6,073	14.03	433
1965	75,506.59	60,511	50,133	25,374	14.50	1,750
1966	142,234.09	112,863	93,506	48,728	14.96	3,257
1967	314,447.96	246,967	204,609	109,839	15.44	7,114
1968	240,120.01	186,573	154,574	85,546	15.93	5,370
1969	97,153.92	75,187	62,292	34,862	15.92	2,190
1970	105,804.44	80,940	67,058	38,746	16.43	2,358

PENNSYLVANIA POWER COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 52-R1						
1971	150,713.79	113,940	94,398	56,316	16.94	3,324
1972	156,140.02	116,605	96,606	59,534	17.46	3,410
1973	207,829.36	154,293	127,830	79,999	17.52	4,566
1974	437,819.66	320,747	265,735	172,085	18.07	9,523
1975	137,376.25	99,268	82,242	55,134	18.62	2,961
1976	130,857.46	93,851	77,755	53,102	18.73	2,835
1977	295,377.73	208,773	172,966	122,412	19.29	6,346
1978	427,253.24	297,454	246,437	180,816	19.86	9,105
1979	698,768.60	482,011	399,341	299,428	20.01	14,964
1980	360,628.30	244,722	202,749	157,879	20.60	7,664
1981	64,066.74	43,021	35,642	28,425	20.79	1,367
1982	182,365.45	120,325	99,688	82,677	21.40	3,863
1983	14,776.60	9,634	7,982	6,795	21.61	314
1984	525,205.78	336,079	278,438	246,768	22.23	11,101
1985	186,966.56	118,051	97,804	89,163	22.48	3,966
1986	539,941.06	334,116	276,811	263,130	23.10	11,391
1987	261,748.45	159,562	132,195	129,553	23.38	5,541
1988	218,238.05	130,157	107,834	110,404	24.02	4,596
1989	748,937.29	439,252	363,915	385,022	24.32	15,831
1990	896,044.15	516,301	427,750	468,294	24.64	19,005
1991	1,888,123.99	1,067,734	884,606	1,003,518	24.97	40,189
1992	1,660,901.68	915,489	758,472	902,430	25.65	35,182
1993	1,253,741.38	676,770	560,696	693,045	26.00	26,656
1994	1,624,854.59	857,923	710,780	914,075	26.37	34,663
1995	535,793.22	276,362	228,963	306,830	26.75	11,470
1996	564,801.51	284,208	235,463	329,339	27.15	12,130
1997	361,460.68	177,188	146,798	214,663	27.56	7,789
1998	340,896.85	162,540	134,663	206,234	27.98	7,371
1999	646,057.71	299,125	247,822	398,236	28.41	14,017
2000	312,217.00	140,123	116,090	196,127	28.86	6,796
2001	1,184,636.34	514,369	426,149	758,487	29.32	25,869
2002	748,366.97	315,362	261,274	487,093	29.52	16,500
2003	312,539.17	126,860	105,102	207,437	30.01	6,912
2004	706,373.15	276,898	229,407	476,966	30.25	15,767
2005	4,691,981.49	1,770,754	1,467,050	3,224,931	30.52	105,666
2006	767,565.25	278,012	230,330	537,235	30.81	17,437
2007	3,165,904.50	1,096,986	908,841	2,257,064	31.12	72,528
2008	4,446,657.86	1,468,286	1,216,458	3,230,200	31.45	102,709
2009	2,794,426.62	875,214	725,105	2,069,322	31.80	65,073
2010	508,083.34	150,901	125,020	383,063	31.95	11,989
2011	511,164.52	143,126	118,578	392,587	32.14	12,215
2012	809,214.28	212,176	175,785	633,429	32.36	19,574
2013	1,358,671.93	332,331	275,333	1,083,339	32.42	33,416
2014	1,183,352.44	267,556	221,667	961,685	32.52	29,572

PENNSYLVANIA POWER COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 52-R1						
2015	7,124,407.84	1,471,903	1,219,455	5,904,953	32.65	180,856
2016	7,873,780.30	1,476,334	1,223,126	6,650,654	32.50	204,636
2017	6,233,483.25	1,040,992	862,450	5,371,033	32.41	165,721
2018	7,788,709.19	1,135,594	940,827	6,847,882	32.23	212,469
2019	7,398,744.70	915,965	758,867	6,639,878	31.86	208,408
2020	4,362,143.20	439,704	364,290	3,997,853	31.22	128,054
2021	9,575,904.89	729,684	604,535	8,971,370	30.29	296,183
2022	4,740,149.96	235,111	194,787	4,545,363	28.71	158,320
2023	9,496,970.71	188,040	155,789	9,341,182	24.69	378,339
	105,561,344.24	26,267,182	21,762,349	83,798,995		2,856,377

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.3 2.71

PENNSYLVANIA POWER COMPANY

ACCOUNT 362.10 STATION EQUIPMENT - SUB-TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 52-R1						
1909	41.23	41	41			
1916	862.00	862	862			
1927	1,733.65	1,690	1,734			
1928	216.04	210	216			
1929	38,721.55	37,324	38,722			
1930	35,159.80	33,859	35,160			
1931	449.00	432	449			
1932	119.88	115	120			
1937	242.76	229	243			
1939	9,738.58	9,052	9,739			
1940	463.62	430	464			
1941	155.42	144	155			
1942	180.32	166	180			
1943	33.60	31	34			
1944	1,085.36	992	1,085			
1945	227.88	208	228			
1946	1,238.53	1,123	1,239			
1948	474.69	426	475			
1949	40,603.31	36,299	40,603			
1950	28,264.25	25,138	28,264			
1951	33,747.50	29,850	33,748			
1952	25,688.62	22,591	25,689			
1953	43,242.93	37,803	43,243			
1954	35,514.59	30,855	35,515			
1955	12,366.39	10,673	12,366			
1956	23,703.05	20,318	23,703			
1957	32,717.25	27,849	32,717			
1958	94,368.17	79,741	94,368			
1959	24,434.05	20,488	24,434			
1960	5,859.49	4,874	5,846	13	12.84	1
1961	6,070.94	5,009	6,008	63	13.26	5
1962	23,625.78	19,326	23,182	444	13.68	32
1963	27,556.99	22,340	26,797	760	14.13	54
1964	8,363.66	6,768	8,118	246	14.03	18
1965	43,958.19	35,228	42,256	1,702	14.50	117
1966	59,094.35	46,891	56,246	2,848	14.96	190
1967	41,025.82	32,222	38,650	2,376	15.44	154
1968	47,892.35	37,212	44,636	3,256	15.93	204
1969	12,264.53	9,492	11,386	879	15.92	55
1970	29,195.12	22,334	26,790	2,405	16.43	146
1971	128,498.28	97,145	116,526	11,972	16.94	707
1972	38,864.02	29,024	34,814	4,050	17.46	232
1973	63,794.82	47,361	56,810	6,985	17.52	399
1974	68,285.72	50,026	60,006	8,280	18.07	458

PENNSYLVANIA POWER COMPANY

ACCOUNT 362.10 STATION EQUIPMENT - SUB-TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 52-R1						
1975	222,163.45	160,535	192,562	29,601	18.62	1,590
1976	140,974.87	101,107	121,278	19,697	18.73	1,052
1977	83,335.49	58,902	70,653	12,682	19.29	657
1978	372,301.00	259,196	310,906	61,395	19.86	3,091
1979	277,458.44	191,391	229,574	47,884	20.01	2,393
1980	38,850.86	26,364	31,624	7,227	20.60	351
1981	30,089.76	20,205	24,236	5,854	20.79	282
1982	133,780.90	88,269	105,879	27,902	21.40	1,304
1983	80,344.28	52,384	62,835	17,509	21.61	810
1984	277,584.98	177,627	213,064	64,521	22.23	2,902
1985	153,964.54	97,213	116,607	37,358	22.48	1,662
1986	204,712.02	126,676	151,948	52,764	23.10	2,284
1987	867.95	529	635	233	23.38	10
1988	75,164.52	44,828	53,771	21,394	24.02	891
1989	174,356.24	102,260	122,661	51,695	24.32	2,126
1990	276,769.11	159,474	191,289	85,480	24.64	3,469
1991	539,140.12	304,884	365,709	173,431	24.97	6,946
1992	249,365.88	137,450	164,872	84,494	25.65	3,294
1993	313,176.03	169,052	202,778	110,398	26.00	4,246
1994	158,743.51	83,817	100,539	58,205	26.37	2,207
1995	151,659.94	78,226	93,832	57,828	26.75	2,162
1996	31,707.70	15,955	19,138	12,570	27.15	463
1997	973.99	477	572	402	27.56	15
1999	42,368.02	19,616	23,529	18,839	28.41	663
2000	107,278.87	48,147	57,752	49,527	28.86	1,716
2001	17,252.80	7,491	8,985	8,268	29.32	282
2002	84,278.95	35,515	42,600	41,679	29.52	1,412
2003	412,722.61	167,524	200,946	211,777	30.01	7,057
2006	125,755.96	45,549	54,636	71,120	30.81	2,308
2008	96,983.54	32,024	38,413	58,571	31.45	1,862
2011	38,981.24	10,915	13,093	25,888	32.14	805
2012	137,041.89	35,932	43,101	93,941	32.36	2,903
2013	40,864.62	9,995	11,989	28,876	32.42	891
2014	10,184.83	2,303	2,762	7,423	32.52	228
2015	658,479.77	136,042	163,183	495,297	32.65	15,170
2016	213,232.76	39,981	47,957	165,276	32.50	5,085
2017	544,014.63	90,850	108,975	435,040	32.41	13,423
2018	857,646.90	125,045	149,992	707,655	32.23	21,956

PENNSYLVANIA POWER COMPANY

ACCOUNT 362.10 STATION EQUIPMENT - SUB-TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 52-R1						
2019	5,313.30	658	789	4,524	31.86	142
2020	11,801.92	1,190	1,427	10,375	31.22	332
2023	55,160.17	1,092	1,310	53,850	24.69	2,181
	8,536,992.44	4,160,881	4,962,268	3,574,724		125,395
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					28.5	1.47

PENNSYLVANIA POWER COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
1927	106.42	98	98	8	8.76	1
1928	760.91	690	693	68	9.77	7
1929	22.57	20	20	3	9.67	
1930	6.05	5	5	1	9.59	
1931	2.56	2	2	1	10.60	
1932	109.66	98	98	12	10.54	1
1933	78.93	71	71	8	10.51	1
1934	150.89	135	136	15	10.50	1
1935	110.28	98	98	12	11.50	1
1936	611.76	541	543	69	11.50	6
1937	56,036.55	49,441	49,627	6,410	11.54	555
1938	1,540.13	1,356	1,361	179	11.59	15
1939	3,807.62	3,314	3,326	482	12.58	38
1940	1,786.88	1,552	1,558	229	12.65	18
1941	2,051.17	1,777	1,784	267	12.74	21
1942	1,711.86	1,479	1,485	227	12.84	18
1943	1,082.60	924	927	156	13.84	11
1944	1,239.48	1,054	1,058	181	13.96	13
1945	1,585.52	1,344	1,349	237	14.09	17
1946	2,603.48	2,199	2,207	396	14.24	28
1947	7,011.46	5,900	5,922	1,089	14.41	76
1948	14,405.30	11,964	12,009	2,396	15.41	155
1949	26,318.54	21,765	21,847	4,472	15.59	287
1950	23,872.63	19,652	19,726	4,147	15.79	263
1951	43,654.38	35,762	35,896	7,758	16.00	485
1952	36,949.99	30,118	30,231	6,719	16.22	414
1953	71,898.68	58,295	58,514	13,385	16.45	814
1954	75,439.41	60,291	60,517	14,922	17.46	855
1955	68,007.31	54,039	54,242	13,765	17.71	777
1956	106,387.13	84,025	84,340	22,047	17.97	1,227
1957	37,632.40	29,530	29,641	7,991	18.25	438
1958	110,733.57	86,306	86,630	24,104	18.54	1,300
1959	175,337.01	135,711	136,221	39,116	18.83	2,077
1960	184,949.93	142,116	142,650	42,300	19.14	2,210
1961	193,414.31	147,478	148,032	45,382	19.47	2,331
1962	219,926.14	165,011	165,631	54,295	20.47	2,652
1963	215,877.70	160,656	161,259	54,619	20.80	2,626
1964	268,917.35	198,407	199,152	69,765	21.15	3,299
1965	301,304.57	220,314	221,141	80,164	21.50	3,729
1966	403,364.72	292,238	293,335	110,030	21.87	5,031
1967	385,535.31	276,660	277,699	107,836	22.24	4,849
1968	379,780.47	269,796	270,809	108,971	22.62	4,817
1969	429,446.87	301,901	303,035	126,412	23.02	5,491
1970	406,252.13	282,548	283,609	122,643	23.42	5,237

PENNSYLVANIA POWER COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
1971	514,468.88	353,852	355,181	159,288	23.83	6,684
1972	523,038.05	355,561	356,896	166,142	24.26	6,848
1973	474,003.91	318,341	319,536	154,468	24.69	6,256
1974	638,736.24	423,674	425,265	213,471	25.13	8,495
1975	668,524.23	437,750	439,394	229,130	25.57	8,961
1976	554,968.38	358,510	359,856	195,112	26.03	7,496
1977	500,478.31	316,502	317,690	182,788	27.03	6,762
1978	764,039.19	476,302	478,090	285,949	27.49	10,402
1979	866,957.26	532,398	534,397	332,560	27.96	11,894
1980	1,173,862.43	709,717	712,382	461,480	28.45	16,221
1981	1,433,345.53	858,861	862,086	571,260	28.43	20,094
1982	1,236,028.22	728,391	731,126	504,902	28.92	17,459
1983	1,799,292.87	1,042,150	1,046,063	753,230	29.43	25,594
1984	1,351,223.51	768,576	771,462	579,762	29.94	19,364
1985	1,922,112.73	1,072,923	1,076,951	845,162	30.47	27,738
1986	1,690,372.14	925,479	928,954	761,418	30.99	24,570
1987	1,901,530.92	1,020,361	1,024,192	877,339	31.52	27,834
1988	2,195,291.27	1,153,406	1,157,737	1,037,554	32.07	32,353
1989	1,916,195.01	984,924	988,622	927,573	32.62	28,436
1990	2,171,715.50	1,091,287	1,095,384	1,076,332	33.17	32,449
1991	2,364,945.55	1,160,715	1,165,073	1,199,873	33.72	35,583
1992	2,463,245.24	1,187,284	1,191,742	1,271,503	33.86	37,552
1993	2,998,080.19	1,408,198	1,413,485	1,584,595	34.44	46,010
1994	3,082,927.17	1,409,514	1,414,806	1,668,121	35.02	47,633
1995	2,280,142.78	1,013,751	1,017,557	1,262,586	35.60	35,466
1996	2,592,119.56	1,126,276	1,130,505	1,461,615	35.79	40,839
1997	2,032,030.80	856,298	859,513	1,172,518	36.39	32,221
1998	2,843,036.87	1,159,959	1,164,314	1,678,723	37.00	45,371
1999	2,081,072.46	825,978	829,079	1,251,993	37.23	33,629
2000	2,079,909.20	796,605	799,596	1,280,313	37.85	33,826
2001	1,882,395.80	698,745	701,369	1,181,027	38.11	30,990
2002	2,122,572.89	757,546	760,390	1,362,183	38.74	35,162
2003	2,915,882.92	1,004,230	1,008,001	1,907,882	39.02	48,895
2004	1,982,266.62	653,355	655,808	1,326,459	39.67	33,437
2005	2,959,277.14	936,315	939,831	2,019,446	39.98	50,511
2006	2,570,055.19	778,213	781,135	1,788,920	40.30	44,390
2007	2,195,637.55	634,100	636,481	1,559,157	40.64	38,365
2008	3,311,737.37	908,741	912,153	2,399,584	40.99	58,541
2009	3,205,099.35	832,044	835,168	2,369,931	41.36	57,300
2010	3,802,745.96	929,391	932,881	2,869,865	41.75	68,739
2011	3,752,266.87	863,021	866,261	2,886,006	41.85	68,961
2012	3,170,224.76	678,111	680,657	2,489,568	42.26	58,911
2013	2,967,163.69	588,685	590,895	2,376,269	42.41	56,031
2014	3,977,276.81	725,455	728,179	3,249,098	42.58	76,306

PENNSYLVANIA POWER COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
2015	3,945,737.03	654,203	656,659	3,289,078	42.78	76,884
2016	5,487,560.72	818,744	821,818	4,665,743	42.75	109,140
2017	5,184,125.41	684,305	686,875	4,497,250	42.76	105,174
2018	6,410,314.84	733,340	736,094	5,674,221	42.58	133,260
2019	6,857,593.36	660,386	662,865	6,194,728	42.23	146,690
2020	7,003,927.89	542,104	544,140	6,459,788	41.75	154,725
2021	5,863,495.84	337,151	338,417	5,525,079	40.98	134,824
2022	5,872,330.12	216,102	216,913	5,655,417	39.31	143,867
2023	6,208,623.42	86,921	87,247	6,121,376	35.09	174,448
	147,023,828.58	43,751,432	43,915,705	103,108,123		2,691,783
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					38.3	1.83

PENNSYLVANIA POWER COMPANY

ACCOUNT 364.10 TOWERS AND FIXTURES - SUB-TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
1947	7,576.09	6,723	7,524	52	9.71	5
	7,576.09	6,723	7,524	52		5
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					10.4	0.07

PENNSYLVANIA POWER COMPANY

ACCOUNT 364.20 POLES AND FIXTURES - SUB-TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
1927	217.64	200	196	22	8.76	3
1928	315.45	286	281	34	9.77	3
1929	104.15	94	92	12	9.67	1
1930	1,364.62	1,238	1,216	149	9.59	16
1932	234.35	210	206	28	10.54	3
1935	143.50	127	125	18	11.50	2
1936	243.52	215	211	33	11.50	3
1937	795.15	702	690	105	11.54	9
1938	336.03	296	291	45	11.59	4
1939	1,746.48	1,520	1,493	253	12.58	20
1941	1,817.73	1,575	1,547	271	12.74	21
1942	1,676.09	1,448	1,422	254	12.84	20
1943	1,511.95	1,290	1,267	245	13.84	18
1944	366.30	312	306	60	13.96	4
1945	290.16	246	242	48	14.09	3
1947	5,721.85	4,815	4,730	992	14.41	69
1948	1,473.13	1,223	1,201	272	15.41	18
1949	10,681.09	8,833	8,676	2,005	15.59	129
1950	992.99	817	803	190	15.79	12
1951	6,473.88	5,303	5,209	1,265	16.00	79
1952	10,032.82	8,178	8,033	2,000	16.22	123
1953	5,707.58	4,628	4,546	1,162	16.45	71
1954	9,534.82	7,620	7,485	2,050	17.46	117
1955	11,862.80	9,426	9,259	2,604	17.71	147
1956	3,042.50	2,403	2,360	682	17.97	38
1957	3,362.19	2,638	2,591	771	18.25	42
1958	4,783.87	3,729	3,663	1,121	18.54	60
1959	11,747.08	9,092	8,931	2,816	18.83	150
1960	7,794.62	5,989	5,883	1,912	19.14	100
1961	3,156.07	2,407	2,364	792	19.47	41
1962	6,157.60	4,620	4,538	1,620	20.47	79
1963	2,324.00	1,730	1,699	625	20.80	30
1964	8,096.01	5,973	5,867	2,229	21.15	105
1965	9,642.75	7,051	6,926	2,717	21.50	126
1966	10,407.61	7,540	7,406	3,002	21.87	137
1967	47,335.10	33,968	33,365	13,970	22.24	628
1968	19,025.91	13,516	13,276	5,750	22.62	254
1969	12,380.02	8,703	8,549	3,831	23.02	166
1970	24,121.45	16,776	16,478	7,643	23.42	326
1971	11,840.58	8,144	7,999	3,842	23.83	161
1972	30,206.23	20,534	20,170	10,036	24.26	414
1973	48,338.69	32,464	31,888	16,451	24.69	666
1974	4,941.24	3,278	3,220	1,721	25.13	68
1975	4,738.99	3,103	3,048	1,691	25.57	66

PENNSYLVANIA POWER COMPANY

ACCOUNT 364.20 POLES AND FIXTURES - SUB-TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
1976	3,478.97	2,247	2,207	1,272	26.03	49
1977	3,833.89	2,425	2,382	1,452	27.03	54
1978	4,184.19	2,608	2,562	1,622	27.49	59
1979	17,507.36	10,751	10,560	6,947	27.96	248
1980	3,713.70	2,245	2,205	1,509	28.45	53
1981	3,768.56	2,258	2,218	1,551	28.43	55
1982	33,377.74	19,670	19,321	14,057	28.92	486
1983	18,603.43	10,775	10,584	8,019	29.43	272
1984	14,759.23	8,395	8,246	6,513	29.94	218
1985	21,877.02	12,212	11,995	9,882	30.47	324
1986	177,220.84	97,028	95,306	81,915	30.99	2,643
1987	34,688.28	18,614	18,284	16,404	31.52	520
1988	5,930.24	3,116	3,061	2,869	32.07	89
1989	6,611.18	3,398	3,338	3,273	32.62	100
1990	29,793.98	14,971	14,705	15,089	33.17	455
1991	22,023.41	10,809	10,617	11,406	33.72	338
1992	54,396.65	26,219	25,754	28,643	33.86	846
1993	47,327.44	22,230	21,836	25,491	34.44	740
1994	21,329.22	9,752	9,579	11,750	35.02	336
1995	51,318.70	22,816	22,411	28,908	35.60	812
1996	44,796.40	19,464	19,119	25,677	35.79	717
1998	7,944.05	3,241	3,183	4,761	37.00	129
1999	18,633.00	7,395	7,264	11,369	37.23	305
2000	8,099.94	3,102	3,047	5,053	37.85	134
2003	174,529.01	60,108	59,041	115,488	39.02	2,960
2004	606,425.47	199,878	196,332	410,093	39.67	10,338
2005	5,474.99	1,732	1,701	3,774	39.98	94
2006	11,913.76	3,607	3,543	8,371	40.30	208
2007	23,366.45	6,748	6,628	16,738	40.64	412
2008	146,150.19	40,104	39,392	106,758	40.99	2,604
2009	69,860.50	18,136	17,814	52,046	41.36	1,258
2010	25,130.61	6,142	6,033	19,098	41.75	457
2011	347,905.65	80,018	78,599	269,307	41.85	6,435
2012	79,734.87	17,055	16,752	62,983	42.26	1,490
2013	52,098.43	10,336	10,153	41,945	42.41	989
2015	149,291.81	24,753	24,314	124,978	42.78	2,921
2016	17,965.41	2,680	2,632	15,333	42.75	359
2017	257,971.69	34,052	33,448	224,524	42.76	5,251
2018	116,786.51	13,360	13,123	103,664	42.58	2,435

PENNSYLVANIA POWER COMPANY

ACCOUNT 364.20 POLES AND FIXTURES - SUB-TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
2021	5,505.64	317	311	5,195	40.98	127
2022	1,909.95	70	69	1,841	39.31	47
2023	47,959.88	671	659	47,300	35.09	1,348
	3,142,284.83	1,109,768	1,090,076	2,052,208		54,267
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					37.8	1.73

PENNSYLVANIA POWER COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1						
1926	1,604.78	1,455	920	685	10.02	68
1927	1,321.04	1,198	758	563	9.88	57
1928	5,835.53	5,239	3,313	2,523	10.88	232
1929	5,794.42	5,202	3,290	2,504	10.76	233
1930	12,250.43	10,881	6,882	5,368	11.77	456
1931	7,244.58	6,433	4,069	3,176	11.67	272
1932	2,877.15	2,554	1,615	1,262	11.59	109
1933	2,568.72	2,255	1,426	1,143	12.60	91
1934	3,941.91	3,457	2,186	1,756	12.54	140
1935	5,743.49	5,032	3,182	2,561	12.51	205
1936	8,333.96	7,219	4,566	3,768	13.52	279
1937	23,518.73	20,344	12,867	10,652	13.50	789
1938	23,507.89	20,301	12,839	10,669	13.50	790
1939	16,302.66	13,913	8,799	7,504	14.51	517
1940	22,717.48	19,348	12,237	10,480	14.54	721
1941	26,163.46	22,234	14,062	12,101	14.58	830
1942	6,674.38	5,602	3,543	3,131	15.59	201
1943	4,876.02	4,082	2,582	2,294	15.65	147
1944	7,176.91	5,991	3,789	3,388	15.73	215
1945	21,293.82	17,550	11,099	10,195	16.74	609
1946	32,957.82	27,075	17,124	15,834	16.84	940
1947	70,298.93	57,547	36,396	33,903	16.95	2,000
1948	96,395.91	78,601	49,711	46,685	17.09	2,732
1949	105,480.90	84,870	53,676	51,805	18.09	2,864
1950	146,949.00	117,736	74,462	72,487	18.24	3,974
1951	148,757.09	118,634	75,030	73,727	18.41	4,005
1952	146,452.90	116,225	73,506	72,947	18.59	3,924
1953	174,899.93	136,877	86,568	88,332	19.59	4,509
1954	194,258.47	151,211	95,633	98,625	19.79	4,984
1955	158,033.04	122,318	77,360	80,673	20.00	4,034
1956	163,814.94	126,056	79,724	84,091	20.22	4,159
1957	262,793.20	200,984	127,112	135,681	20.45	6,635
1958	229,900.13	173,161	109,515	120,385	21.46	5,610
1959	271,096.50	202,834	128,282	142,814	21.71	6,578
1960	250,698.13	186,269	117,806	132,892	21.97	6,049
1961	268,468.78	197,996	125,222	143,247	22.25	6,438
1962	426,456.34	312,081	197,375	229,081	22.54	10,163
1963	284,514.48	206,558	130,637	153,877	22.83	6,740
1964	290,128.86	207,152	131,013	159,116	23.83	6,677
1965	318,431.32	225,386	142,545	175,886	24.15	7,283
1966	394,443.55	276,702	175,000	219,444	24.47	8,968
1967	330,449.30	229,662	145,249	185,200	24.80	7,468
1968	371,145.54	255,422	161,541	209,605	25.15	8,334
1969	365,536.80	249,004	157,482	208,055	25.50	8,159

PENNSYLVANIA POWER COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1						
1970	304,214.90	205,071	129,697	174,518	25.87	6,746
1971	433,942.43	289,353	183,001	250,941	26.24	9,563
1972	370,900.01	244,497	154,632	216,268	26.62	8,124
1973	438,224.08	285,459	180,538	257,686	27.02	9,537
1974	343,214.89	220,859	139,682	203,533	27.42	7,423
1975	286,473.86	182,025	115,121	171,353	27.83	6,157
1976	239,059.47	149,890	94,798	144,261	28.26	5,105
1977	242,319.49	149,850	94,772	147,547	28.69	5,143
1978	460,184.90	280,575	177,449	282,736	29.13	9,706
1979	349,316.29	209,869	132,731	216,585	29.57	7,324
1980	574,534.94	339,895	214,966	359,569	30.03	11,974
1981	461,426.82	268,643	169,903	291,524	30.50	9,558
1982	324,059.28	185,589	117,375	206,684	30.96	6,676
1983	487,858.61	274,664	173,711	314,148	31.44	9,992
1984	607,474.16	335,933	212,460	395,014	31.93	12,371
1985	1,072,357.89	582,076	368,133	704,225	32.43	21,715
1986	688,720.65	366,744	231,947	456,774	32.92	13,875
1987	603,724.08	317,317	200,687	403,037	32.94	12,235
1988	1,112,428.62	572,678	362,189	750,240	33.46	22,422
1989	860,971.88	433,672	274,275	586,697	33.99	17,261
1990	1,210,901.76	596,248	377,096	833,806	34.53	24,147
1991	1,709,528.38	827,754	523,512	1,186,016	34.62	34,258
1992	1,605,586.06	758,639	479,800	1,125,786	35.17	32,010
1993	1,705,089.95	785,364	496,702	1,208,388	35.72	33,829
1994	1,617,862.05	730,303	461,879	1,155,983	35.86	32,236
1995	2,751,596.25	1,207,676	763,793	1,987,803	36.44	54,550
1996	2,588,219.71	1,110,346	702,237	1,885,983	36.60	51,530
1997	1,828,967.20	760,850	481,198	1,347,769	37.20	36,230
1998	1,509,717.39	612,039	387,083	1,122,634	37.40	30,017
1999	1,611,708.31	635,658	402,021	1,209,687	37.61	32,164
2000	1,338,374.51	509,519	322,245	1,016,130	38.23	26,579
2001	1,078,910.00	398,118	251,789	827,121	38.48	21,495
2002	1,694,396.80	604,730	382,461	1,311,936	38.74	33,865
2003	2,397,401.62	825,665	522,191	1,875,211	39.02	48,058
2004	3,034,210.85	1,005,841	636,143	2,398,068	39.32	60,989
2005	4,502,044.52	1,432,551	906,015	3,596,030	39.64	90,717
2006	3,447,275.99	1,049,696	663,879	2,783,397	39.97	69,637
2007	4,144,275.26	1,210,128	765,344	3,378,931	40.00	84,473
2008	4,245,393.21	1,177,672	744,817	3,500,576	40.37	86,712
2009	4,037,339.95	1,065,454	673,845	3,363,495	40.45	83,152
2010	4,277,353.99	1,068,483	675,760	3,601,594	40.55	88,819
2011	5,478,268.01	1,287,393	814,210	4,664,058	40.69	114,624
2012	4,811,396.06	1,062,356	671,885	4,139,511	40.58	102,009
2013	4,546,170.61	931,056	588,845	3,957,326	40.78	97,041

PENNSYLVANIA POWER COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1						
2014	6,190,710.44	1,170,044	739,992	5,450,718	40.75	133,760
2015	7,220,437.65	1,252,024	791,840	6,428,598	40.52	158,652
2016	9,101,260.70	1,427,078	902,553	8,198,708	40.34	203,240
2017	8,593,654.89	1,195,377	756,014	7,837,641	40.23	194,821
2018	10,201,499.14	1,240,502	784,554	9,416,945	39.75	236,904
2019	13,998,237.68	1,441,818	911,875	13,086,363	39.17	334,091
2020	11,715,158.13	979,387	619,412	11,095,746	38.34	289,404
2021	8,729,382.06	551,697	348,920	8,380,462	37.03	226,315
2022	8,493,709.01	349,091	220,782	8,272,927	35.00	236,369
2023	7,384,234.79	120,363	76,124	7,308,111	30.17	242,231
	174,773,789.40	41,516,230	26,256,876	148,516,914		3,978,023
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					37.3	2.28

PENNSYLVANIA POWER COMPANY

ACCOUNT 365.01 OVERHEAD CONDUCTORS AND DEVICES - SUB-TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1						
1913	29,386.00	27,926	24,959	4,427	5.78	766
1916	13.62	13	12	2	7.45	
1923	2,178.06	1,992	1,780	398	9.38	42
1925	6.98	6	5	2	10.20	
1927	8,088.50	7,337	6,558	1,530	9.88	155
1928	1,537.08	1,380	1,233	304	10.88	28
1929	3,641.76	3,270	2,923	719	10.76	67
1930	1,910.06	1,697	1,517	393	11.77	33
1934	113.13	99	88	25	12.54	2
1936	45.31	39	35	10	13.52	1
1937	1,008.70	873	780	229	13.50	17
1938	287.78	249	223	65	13.50	5
1939	2,447.56	2,089	1,867	581	14.51	40
1940	874.77	745	666	209	14.54	14
1941	1,451.78	1,234	1,103	349	14.58	24
1942	2,313.57	1,942	1,736	578	15.59	37
1943	173.55	145	130	44	15.65	3
1944	6.83	6	5	2	15.73	
1945	180.46	149	133	47	16.74	3
1946	155.69	128	114	42	16.84	2
1947	10,507.58	8,602	7,688	2,820	16.95	166
1948	7,002.27	5,710	5,103	1,899	17.09	111
1949	22,220.55	17,879	15,980	6,241	18.09	345
1950	2,866.22	2,296	2,052	814	18.24	45
1951	7,960.80	6,349	5,675	2,286	18.41	124
1952	14,423.94	11,447	10,231	4,193	18.59	226
1953	5,221.82	4,087	3,653	1,569	19.59	80
1954	18,134.94	14,116	12,617	5,518	19.79	279
1955	14,961.51	11,580	10,350	4,612	20.00	231
1956	1,219.79	939	839	381	20.22	19
1957	5,263.85	4,026	3,598	1,666	20.45	81
1958	2,868.18	2,160	1,931	937	21.46	44
1959	7,531.86	5,635	5,036	2,496	21.71	115
1960	679.20	505	451	228	21.97	10
1961	2,007.61	1,481	1,324	684	22.25	31
1962	6,497.23	4,755	4,250	2,247	22.54	100
1963	1,011.58	734	656	356	22.83	16
1964	8,286.91	5,917	5,288	2,999	23.83	126
1965	9,238.07	6,539	5,844	3,394	24.15	141
1966	8,492.25	5,957	5,324	3,168	24.47	129
1967	24,528.79	17,048	15,237	9,292	24.80	375
1968	23,710.69	16,318	14,585	9,126	25.15	363
1969	17,838.09	12,151	10,860	6,978	25.50	274
1970	36,907.85	24,880	22,237	14,671	25.87	567

PENNSYLVANIA POWER COMPANY

ACCOUNT 365.01 OVERHEAD CONDUCTORS AND DEVICES - SUB-TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1						
1971	12,447.78	8,300	7,418	5,030	26.24	192
1972	32,350.36	21,325	19,060	13,290	26.62	499
1973	88,068.76	57,368	51,274	36,795	27.02	1,362
1974	4,552.88	2,930	2,619	1,934	27.42	71
1975	1,847.36	1,174	1,049	798	27.83	29
1976	2,678.48	1,679	1,501	1,177	28.26	42
1977	818.55	506	452	367	28.69	13
1978	304.53	186	166	139	29.13	5
1979	23,542.48	14,144	12,642	10,900	29.57	369
1980	1,253.57	742	663	591	30.03	20
1981	3,085.21	1,796	1,605	1,480	30.50	49
1982	4,719.35	2,703	2,416	2,303	30.96	74
1983	3,399.92	1,914	1,711	1,689	31.44	54
1984	25,100.87	13,881	12,406	12,695	31.93	398
1985	5,544.47	3,010	2,690	2,854	32.43	88
1986	165,760.26	88,267	78,891	86,869	32.92	2,639
1987	15,518.28	8,156	7,290	8,228	32.94	250
1988	5,249.01	2,702	2,415	2,834	33.46	85
1989	6,336.79	3,192	2,853	3,484	33.99	103
1990	7,227.17	3,559	3,181	4,046	34.53	117
1991	12,484.49	6,045	5,403	7,081	34.62	205
1992	15,690.38	7,414	6,626	9,064	35.17	258
1993	11,266.70	5,189	4,638	6,629	35.72	186
1994	12,798.70	5,777	5,163	7,636	35.86	213
1996	68,704.51	29,474	26,343	42,362	36.60	1,157
1997	1,954.42	813	727	1,227	37.20	33
1998	8,508.98	3,450	3,084	5,425	37.40	145
1999	81.74	32	29	53	37.61	1
2000	7,536.16	2,869	2,564	4,972	38.23	130
2001	9,062.63	3,344	2,989	6,074	38.48	158
2002	46,603.02	16,633	14,866	31,737	38.74	819
2003	30,236.03	10,413	9,307	20,929	39.02	536
2004	270,112.12	89,542	80,030	190,082	39.32	4,834
2005	7,335.56	2,334	2,086	5,250	39.64	132
2006	995.53	303	271	725	39.97	18
2007	35,594.21	10,394	9,290	26,304	40.00	658
2008	118,310.73	32,819	29,333	88,978	40.37	2,204
2009	121,985.20	32,192	28,772	93,213	40.45	2,304
2010	67,909.64	16,964	15,162	52,748	40.55	1,301
2011	218,949.87	51,453	45,987	172,963	40.69	4,251
2012	148,694.61	32,832	29,344	119,351	40.58	2,941
2013	117,096.69	23,981	21,434	95,663	40.78	2,346
2014	19,206.81	3,630	3,244	15,963	40.75	392
2015	245,476.73	42,566	38,044	207,433	40.52	5,119

PENNSYLVANIA POWER COMPANY

ACCOUNT 365.01 OVERHEAD CONDUCTORS AND DEVICES - SUB-TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1						
2016	50,119.72	7,859	7,024	43,096	40.34	1,068
2017	606,119.32	84,311	75,356	530,763	40.23	13,193
2018	112,186.18	13,642	12,193	99,993	39.75	2,516
2020	10,997.56	919	821	10,177	38.34	265
2021	37,294.92	2,357	2,107	35,188	37.03	950
2022	3,190.67	131	117	3,074	35.00	88
2023	191,117.58	3,115	2,784	188,334	30.17	6,242
	3,332,630.26	1,022,761	914,116	2,418,514		66,359

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 36.4 1.99

PENNSYLVANIA POWER COMPANY

ACCOUNT 365.10 OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND GRADING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 64-R1						
2004	149,196.07	50,040	44,752	104,444	38.64	2,703
2007	1,124,793.26	332,264	297,151	827,642	39.36	21,027
2008	11,514,810.25	3,248,328	2,905,050	8,609,760	39.45	218,245
2009	2,680,789.05	715,235	639,650	2,041,139	39.85	51,221
2010	6,827,436.70	1,723,245	1,541,135	5,286,302	39.98	132,224
2011	3,990,494.35	947,742	847,586	3,142,908	40.13	78,318
2012	434,935.88	97,034	86,780	348,156	40.05	8,693
2013	11,736,737.00	2,440,068	2,182,206	9,554,531	40.01	238,804
2014	5,546,949.12	1,064,460	951,969	4,594,980	40.00	114,874
2015	3,368,514.59	589,827	527,495	2,841,020	40.04	70,955
2016	1,510,135.68	238,903	213,656	1,296,480	39.90	32,493
2017	14,989,852.30	2,113,569	1,890,211	13,099,641	39.59	330,883
2018	4,896,934.38	603,302	539,546	4,357,388	39.14	111,328
2019	3,964,783.38	413,923	370,180	3,594,603	38.60	93,124
2020	2,838,505.98	240,421	215,014	2,623,492	37.82	69,368
2021	2,265,759.04	145,009	129,684	2,136,075	36.56	58,427
2023	654,141.85	10,859	9,712	644,430	29.71	21,691
	78,494,768.88	14,974,229	13,391,777	65,102,992		1,654,378

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.4 2.11

PENNSYLVANIA POWER COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2.5						
1924	1,036.41	969	1,036			
1927	16,100.83	14,916	16,101			
1930	1,136.36	1,041	1,133	3	8.54	
1938	109.19	97	106	3	10.65	
1940	16,131.24	14,278	15,535	596	10.84	55
1942	415.69	366	398	18	11.09	2
1948	397.01	339	369	28	12.99	2
1949	438.31	372	405	33	13.22	2
1955	30.90	25	27	4	16.25	
1956	1,238.82	995	1,083	156	16.54	9
1957	14,818.81	11,825	12,866	1,953	16.83	116
1958	2,441.38	1,935	2,105	336	17.14	20
1959	829.25	653	710	119	17.47	7
1960	20.54	16	17	4	17.80	
1965	24,621.66	18,294	19,904	4,718	20.24	233
1966	8,399.45	6,133	6,673	1,726	21.24	81
1967	25,117.72	18,165	19,764	5,354	21.62	248
1968	12,362.77	8,852	9,631	2,732	22.02	124
1969	12,224.88	8,661	9,423	2,802	22.42	125
1970	99,149.84	68,959	75,028	24,122	23.42	1,030
1971	70,419.94	48,435	52,698	17,722	23.83	744
1972	21,049.70	14,310	15,569	5,481	24.26	226
1973	56,756.89	38,118	41,473	15,284	24.69	619
1974	178,335.06	118,290	128,701	49,634	25.13	1,975
1975	81,914.89	53,236	57,921	23,994	26.13	918
1976	27,813.80	17,834	19,404	8,410	26.58	316
1977	6,918.58	4,375	4,760	2,159	27.03	80
1978	34,428.80	21,463	23,352	11,077	27.49	403
1979	39,239.12	23,920	26,025	13,214	28.50	464
1980	18,057.80	10,840	11,794	6,264	28.96	216
1981	27,579.60	16,294	17,728	9,852	29.44	335
1982	30,834.46	17,915	19,492	11,342	29.93	379
1983	22,743.49	12,896	14,031	8,712	30.93	282
1984	17,054.41	9,499	10,335	6,719	31.42	214
1985	21,232.54	11,608	12,630	8,603	31.92	270
1986	52,525.87	28,164	30,643	21,883	32.43	675
1987	22,291.97	11,636	12,660	9,632	33.43	288
1988	48,428.09	24,756	26,935	21,493	33.94	633
1989	47,218.87	23,619	25,698	21,521	34.47	624
1990	58,646.48	28,684	31,208	27,438	34.99	784
1991	57,778.57	27,416	29,829	27,950	35.99	777
1992	82,970.88	38,416	41,797	41,174	36.53	1,127
1993	82,307.06	37,153	40,423	41,884	37.07	1,130
1994	520,363.19	228,752	248,885	271,478	37.61	7,218

PENNSYLVANIA POWER COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2.5						
1995	615,710.02	263,216	286,382	329,328	38.17	8,628
1996	849,360.85	350,361	381,196	468,165	39.17	11,952
1997	486,835.39	194,832	211,979	274,856	39.72	6,920
1998	502,295.38	194,690	211,825	290,470	40.29	7,209
1999	457,524.73	171,480	186,572	270,953	40.86	6,631
2000	159,814.66	57,837	62,927	96,888	41.44	2,338
2001	147,881.34	51,241	55,751	92,130	42.44	2,171
2002	131,402.13	43,783	47,636	83,766	43.02	1,947
2003	291,188.62	93,122	101,318	189,871	43.60	4,355
2004	192,639.19	58,986	64,177	128,462	44.19	2,907
2005	178,586.66	52,201	56,795	121,792	44.79	2,719
2006	199,417.07	55,478	60,361	139,056	45.40	3,063
2007	103,104.20	27,055	29,436	73,668	46.39	1,588
2008	177,145.25	43,932	47,798	129,347	47.00	2,752
2009	86,254.29	20,132	21,904	64,350	47.61	1,352
2010	82,987.48	18,149	19,746	63,241	48.23	1,311
2011	196,856.21	40,119	43,650	153,206	48.85	3,136
2012	119,456.57	22,530	24,513	94,944	49.48	1,919
2013	418,887.19	72,551	78,936	339,951	50.11	6,784
2014	189,028.21	29,980	32,619	156,409	50.38	3,105
2015	127,088.96	18,148	19,745	107,344	51.02	2,104
2016	162,576.86	20,615	22,429	140,148	51.67	2,712
2017	83,240.56	9,256	10,071	73,170	51.98	1,408
2018	74,938.54	7,089	7,713	67,226	52.64	1,277
2019	24,731.99	1,937	2,108	22,624	52.97	427
2020	25,439.06	1,577	1,716	23,723	52.99	448
2021	27,487.25	1,237	1,346	26,141	53.06	493
2022	90,841.18	2,507	2,727	88,114	52.85	1,667
2023	16,900.10	166	181	16,720	50.78	329
	8,083,551.06	2,968,727	3,229,862	4,853,689		116,403

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 41.7 1.44

PENNSYLVANIA POWER COMPANY

ACCOUNT 366.10 UNDERGROUND CONDUIT - SUB-TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2.5						
1973	64,301.63	43,185	59,271	5,031	24.69	204
2000	352.23	127	175	177	41.44	4
	64,653.86	43,312	59,446	5,208		208

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.0 0.32

PENNSYLVANIA POWER COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2.5						
1967	11,143.42	9,696	9,087	2,056	8.44	244
1968	23,684.10	20,373	19,094	4,590	9.02	509
1969	16,782.73	14,359	13,458	3,325	9.20	361
1970	94,123.76	79,563	74,569	19,555	9.79	1,997
1971	123,973.77	104,138	97,601	26,373	10.00	2,637
1972	183,874.22	153,406	143,776	40,098	10.23	3,920
1973	162,893.01	134,094	125,677	37,216	10.85	3,430
1974	142,675.27	116,537	109,222	33,453	11.10	3,014
1975	237,093.92	192,046	179,991	57,103	11.38	5,018
1976	144,553.95	115,354	108,113	36,441	12.02	3,032
1977	80,851.58	63,913	59,901	20,951	12.32	1,701
1978	145,608.43	113,283	106,172	39,436	12.98	3,038
1979	239,988.09	184,743	173,146	66,842	13.31	5,022
1980	284,769.72	216,767	203,160	81,610	13.65	5,979
1981	372,538.03	278,658	261,166	111,372	14.32	7,777
1982	220,416.74	162,822	152,601	67,816	14.68	4,620
1983	289,600.58	209,960	196,780	92,821	15.36	6,043
1984	409,036.80	292,461	274,102	134,935	15.75	8,567
1985	359,873.07	252,163	236,334	123,539	16.45	7,510
1986	677,558.71	467,516	438,169	239,390	16.85	14,207
1987	646,541.36	436,545	409,142	237,399	17.56	13,519
1988	1,165,800.04	773,858	725,281	440,519	17.98	24,501
1989	800,421.66	519,153	486,564	313,858	18.69	16,793
1990	1,137,480.98	724,007	678,559	458,922	19.13	23,990
1991	1,154,099.28	716,465	671,490	482,609	19.85	24,313
1992	1,505,533.96	915,365	857,905	647,629	20.31	31,887
1993	1,935,794.66	1,145,410	1,073,509	862,286	21.05	40,964
1994	3,257,724.13	1,883,616	1,765,376	1,492,348	21.52	69,347
1995	1,158,379.14	650,314	609,492	548,887	22.26	24,658
1996	1,349,522.12	738,459	692,104	657,418	22.75	28,897
1997	1,983,178.04	1,051,084	985,105	998,073	23.50	42,471
1998	2,781,161.35	1,432,576	1,342,649	1,438,512	24.00	59,938
1999	5,706,758.65	2,838,542	2,660,359	3,046,400	24.76	123,037
2000	1,298,951.39	625,835	586,550	712,401	25.28	28,180
2001	1,218,513.41	564,781	529,328	689,185	26.04	26,466
2002	1,485,487.11	664,310	622,609	862,878	26.58	32,463
2003	1,838,352.37	787,550	738,113	1,100,239	27.35	40,228
2004	1,532,247.43	630,367	590,797	941,450	27.90	33,744
2005	2,140,184.47	839,380	786,690	1,353,494	28.67	47,209
2006	1,796,554.76	672,810	630,576	1,165,979	29.23	39,890
2007	1,068,310.33	379,037	355,244	713,066	30.01	23,761
2008	1,042,251.48	350,613	328,604	713,647	30.58	23,337
2009	1,583,964.43	503,067	471,488	1,112,476	31.16	35,702
2010	1,051,327.62	312,244	292,644	758,684	31.95	23,746

PENNSYLVANIA POWER COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2.5						
2011	2,588,326.05	718,260	673,173	1,915,153	32.55	58,837
2012	2,744,981.91	707,107	662,720	2,082,262	33.14	62,832
2013	2,818,230.25	668,766	626,786	2,191,444	33.75	64,932
2014	2,857,568.43	616,092	577,418	2,280,150	34.56	65,977
2015	3,934,332.33	765,621	717,561	3,216,771	35.17	91,463
2016	3,927,574.02	683,398	640,499	3,287,075	35.60	92,334
2017	4,520,477.21	687,565	644,404	3,876,073	36.24	106,956
2018	5,054,425.26	656,064	614,881	4,439,544	36.87	120,411
2019	3,845,883.32	413,817	387,841	3,458,042	37.34	92,610
2020	3,193,896.23	271,481	254,439	2,939,457	37.65	78,073
2021	3,286,491.40	203,105	190,355	3,096,136	37.98	81,520
2022	4,142,995.74	157,848	147,940	3,995,056	37.87	105,494
2023	3,757,351.07	50,349	47,188	3,710,163	36.68	101,149
	91,532,113.29	29,936,713	28,057,502	63,474,611		2,090,255
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					30.4	2.28

PENNSYLVANIA POWER COMPANY

ACCOUNT 367.10 UNDERGROUND CONDUCTORS AND DEVICES - SUB-TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2.5						
1973	34,544.79	28,437	29,509	5,036	10.85	464
2000	490.91	237	246	245	25.28	10
2009	1,034.11	328	340	694	31.16	22
2012	68,827.49	17,730	18,399	50,428	33.14	1,522
2014	0.04					
2016	0.12					
2018	0.13					
2019	3,183.54	343	356	2,828	37.34	76
	108,081.13	47,075	48,850	59,232		2,094

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 28.3 1.94

PENNSYLVANIA POWER COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 43-R1.5						
1922	17.26	17	17			
1927	84.21	84	84			
1928	56.56	57	57			
1929	3,603.02	3,603	3,603			
1930	3,358.21	3,358	3,358			
1931	2,247.79	2,248	2,248			
1932	759.56	760	760			
1933	1,475.18	1,475	1,475			
1934	1,461.21	1,461	1,461			
1935	1,390.61	1,391	1,391			
1936	61.79	62	62			
1937	175.62	176	176			
1938	153.21	153	153			
1939	110.59	110	89	22	0.25	22
1940	8.22	8	8			
1941	5.54	5	4	2	1.53	1
1942	2,752.19	2,692	2,169	583	1.83	319
1943	1,016.72	990	798	219	2.15	102
1944	1,087.92	1,055	850	238	2.47	96
1945	9,634.37	9,303	7,497	2,137	2.80	763
1946	4,264.30	4,131	3,329	935	2.50	374
1948	9,306.77	8,923	7,191	2,116	3.24	653
1949	230.88	220	177	54	3.62	15
1950	75.42	72	58	17	3.42	5
1951	1,793.38	1,703	1,372	421	3.83	110
1952	3,385.25	3,195	2,575	810	4.26	190
1953	7,536.54	7,120	5,738	1,799	4.13	436
1955	143.41	134	108	35	5.03	7
1956	2,970.33	2,767	2,230	740	4.96	149
1957	77,188.67	71,353	57,500	19,689	5.44	3,619
1958	93,572.30	86,423	69,644	23,928	5.42	4,415
1959	149,073.19	136,536	110,028	39,045	5.92	6,595
1960	113,016.09	103,342	83,279	29,737	5.94	5,006
1961	107,805.09	97,693	78,726	29,079	6.47	4,494
1962	92,770.53	83,865	67,583	25,188	6.53	3,857
1963	109,570.97	98,110	79,062	30,509	7.07	4,315
1964	102,179.83	91,195	73,490	28,690	7.17	4,001
1965	87,995.58	78,246	63,055	24,941	7.29	3,421
1966	144,895.31	127,479	102,729	42,166	7.86	5,365
1967	317,310.82	277,901	223,948	93,363	8.01	11,656
1968	218,150.50	190,096	153,190	64,960	8.19	7,932
1969	215,036.56	186,351	150,172	64,865	8.39	7,731
1970	223,856.22	191,621	154,418	69,438	9.00	7,715
1971	272,897.71	232,100	187,039	85,859	9.23	9,302

PENNSYLVANIA POWER COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 43-R1.5						
1972	318,609.30	269,097	216,853	101,756	9.48	10,734
1973	316,816.26	265,587	214,024	102,792	9.74	10,554
1974	374,306.39	311,273	250,840	123,466	10.02	12,322
1975	320,681.65	264,402	213,069	107,613	10.32	10,428
1976	400,600.86	327,291	263,749	136,852	10.64	12,862
1977	511,990.82	414,252	333,826	178,165	10.97	16,241
1978	682,452.55	546,508	440,405	242,048	11.32	21,382
1979	869,603.98	684,900	551,929	317,675	12.00	26,473
1980	727,577.47	566,492	456,510	271,067	12.37	21,913
1981	718,254.15	552,481	445,219	273,035	12.75	21,415
1982	851,822.84	646,874	521,286	330,537	13.15	25,136
1983	793,331.35	597,617	481,592	311,739	13.26	23,510
1984	1,003,322.71	745,067	600,415	402,908	13.69	29,431
1985	830,087.77	607,209	489,322	340,766	14.13	24,116
1986	1,361,066.69	979,968	789,711	571,356	14.58	39,188
1987	1,161,689.04	822,592	662,889	498,800	15.05	33,143
1988	1,345,435.94	936,154	754,403	591,033	15.52	38,082
1989	1,171,988.52	800,585	645,154	526,835	16.01	32,907
1990	1,502,067.19	1,006,385	810,999	691,068	16.50	41,883
1991	1,180,003.02	774,672	624,272	555,731	17.00	32,690
1992	1,620,338.19	1,046,414	843,256	777,082	17.28	44,970
1993	1,463,989.41	924,363	744,901	719,088	17.81	40,376
1994	1,394,257.99	859,699	692,791	701,467	18.34	38,248
1995	1,383,165.79	831,836	670,338	712,828	18.89	37,736
1996	1,286,476.12	757,091	610,104	676,372	19.23	35,173
1997	1,099,573.05	629,396	507,201	592,372	19.80	29,918
1998	1,563,902.72	873,283	703,738	860,165	20.16	42,667
1999	1,187,872.04	643,114	518,256	669,616	20.75	32,271
2000	791,506.36	416,649	335,758	455,748	21.14	21,559
2001	877,376.51	446,146	359,528	517,849	21.75	23,809
2002	1,047,169.10	515,626	415,519	631,650	22.17	28,491
2003	2,687,711.23	1,278,275	1,030,103	1,657,608	22.60	73,345
2004	4,954,959.50	2,260,948	1,821,993	3,132,966	23.24	134,809
2005	5,192,229.92	2,276,274	1,834,344	3,357,886	23.70	141,683
2006	4,562,539.23	1,916,266	1,544,230	3,018,309	24.17	124,878
2007	5,529,113.93	2,226,021	1,793,847	3,735,267	24.48	152,584
2008	5,337,873.53	2,043,338	1,646,631	3,691,243	24.99	147,709
2009	5,070,369.62	1,838,009	1,481,166	3,589,204	25.50	140,753
2010	5,581,788.60	1,913,995	1,542,400	4,039,389	25.87	156,142
2011	5,374,138.60	1,733,160	1,396,673	3,977,466	26.26	151,465
2012	3,500,848.89	1,054,806	850,019	2,650,830	26.67	99,394
2013	3,169,758.91	885,314	713,433	2,456,326	27.09	90,673
2014	4,191,838.83	1,078,979	869,499	3,322,340	27.40	121,253
2015	4,104,485.73	962,912	775,966	3,328,520	27.73	120,033

PENNSYLVANIA POWER COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 43-R1.5						
2016	3,859,018.31	816,182	657,723	3,201,295	27.96	114,496
2017	3,694,487.30	693,825	559,122	3,135,365	28.10	111,579
2018	4,303,481.13	700,607	564,587	3,738,894	28.28	132,210
2019	4,834,855.03	663,342	534,557	4,300,298	28.29	152,008
2020	5,362,329.76	593,074	477,931	4,884,399	28.15	173,513
2021	4,747,759.57	393,114	316,792	4,430,968	27.71	159,905
2022	5,462,486.89	289,512	233,304	5,229,183	26.83	194,901
2023	5,350,437.28	109,149	87,958	5,262,479	24.01	219,179
	129,414,333.00	47,899,709	38,603,036	90,811,297		3,864,806
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					23.5	2.99

PENNSYLVANIA POWER COMPANY

ACCOUNT 369.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R4						
1941	51.68	51	52			
1942	134.23	131	134			
1943	65.00	63	65			
1944	144.63	140	145			
1945	190.71	184	191			
1946	5,162.71	4,961	5,163			
1947	12,942.92	12,376	12,943			
1948	15,961.33	15,304	15,961			
1949	18,646.76	17,782	18,647			
1950	24,728.99	23,448	24,729			
1951	26,434.65	24,915	26,435			
1952	35,272.94	33,037	35,273			
1953	38,759.94	36,341	38,760			
1954	38,486.60	35,843	38,487			
1955	45,281.41	41,876	45,281			
1956	59,495.97	55,022	59,496			
1957	61,862.15	56,771	61,862			
1958	53,908.17	49,078	53,908			
1959	56,937.98	51,779	56,938			
1960	50,311.93	45,366	50,312			
1961	50,855.02	45,454	50,855			
1962	103,016.31	91,870	103,016			
1963	57,882.63	51,128	57,883			
1964	59,269.73	51,837	59,270			
1965	64,779.35	56,086	64,779			
1966	77,814.36	66,671	77,814			
1967	83,207.08	70,992	83,207			
1968	102,330.47	86,326	102,330			
1969	97,478.85	81,278	97,479			
1970	115,447.82	95,117	115,448			
1971	152,393.30	124,018	152,393			
1972	235,453.12	189,163	235,453			
1973	303,719.94	240,789	303,720			
1974	316,634.71	246,088	316,635			
1975	258,251.88	197,898	258,252			
1976	205,961.18	155,542	205,961			
1977	218,094.77	162,263	215,105	2,990	16.00	187
1978	295,130.40	216,213	286,625	8,505	16.61	512
1979	300,812.79	216,856	287,477	13,336	17.23	774
1980	319,105.28	226,246	299,925	19,180	17.85	1,075
1981	355,379.94	247,700	328,366	27,014	18.48	1,462
1982	358,564.76	244,039	323,512	35,053	19.48	1,799
1983	415,727.83	277,789	368,253	47,475	20.11	2,361
1984	456,846.79	299,554	397,106	59,741	20.74	2,880

PENNSYLVANIA POWER COMPANY

ACCOUNT 369.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R4						
1985	480,038.90	308,665	409,184	70,855	21.38	3,314
1986	667,927.69	418,256	554,465	113,463	22.38	5,070
1987	738,891.95	453,089	600,641	138,251	23.02	6,006
1988	1,103,549.54	662,130	877,758	225,792	23.67	9,539
1989	1,046,915.85	610,352	809,118	237,798	24.67	9,639
1990	1,477,462.10	841,415	1,115,429	362,033	25.32	14,298
1991	929,685.53	513,651	680,926	248,760	26.32	9,451
1992	890,351.06	479,543	635,710	254,641	26.98	9,438
1993	1,052,323.05	548,892	727,644	324,679	27.98	11,604
1994	1,829,880.26	928,481	1,230,849	599,031	28.64	20,916
1995	2,104,236.27	1,031,497	1,367,413	736,823	29.64	24,859
1996	2,175,492.22	1,035,099	1,372,188	803,304	30.30	26,512
1997	828,036.99	379,572	503,183	324,854	31.31	10,375
1998	239,282.97	105,572	139,952	99,331	32.30	3,075
1999	3,182,530.93	1,356,713	1,798,539	1,383,992	32.97	41,977
2000	134,086.33	54,828	72,683	61,403	33.97	1,808
2001	216,280.86	84,674	112,249	104,032	34.97	2,975
2002	223,804.78	84,195	111,614	112,191	35.65	3,147
2003	478,228.76	171,588	227,467	250,762	36.64	6,844
2004	821,293.99	280,226	371,484	449,810	37.65	11,947
2005	934,412.40	302,563	401,095	533,317	38.64	13,802
2006	1,597,362.08	491,988	652,208	945,154	39.32	24,037
2007	965,111.17	280,268	371,540	593,571	40.32	14,722
2008	809,330.17	220,785	292,686	516,644	41.32	12,503
2009	1,020,079.79	260,324	345,101	674,979	42.32	15,949
2010	888,002.72	210,989	279,699	608,304	43.32	14,042
2011	1,240,304.61	272,867	361,729	878,576	44.32	19,823
2012	1,101,481.82	222,940	295,542	805,940	45.32	17,783
2013	747,768.10	138,188	183,190	564,578	46.32	12,189
2014	1,185,135.42	199,340	264,257	920,878	46.99	19,597
2015	1,047,055.28	157,477	208,761	838,294	48.00	17,464
2016	997,559.20	132,476	175,618	821,941	48.99	16,778
2017	905,979.73	104,188	138,118	767,862	50.00	15,357
2018	1,064,944.18	103,726	137,505	927,439	50.99	18,189
2019	1,209,780.91	96,299	127,659	1,082,122	52.00	20,810
2020	1,325,198.68	82,162	108,919	1,216,280	52.99	22,953
2021	1,159,683.05	51,258	67,951	1,091,732	54.00	20,217
2022	1,197,310.73	31,848	42,219	1,155,092	54.99	21,005
2023	1,400,051.76	12,320	16,332	1,383,720	56.00	24,709
	46,965,790.84	17,965,829	23,524,271	23,441,520		585,773

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 40.0 1.25

PENNSYLVANIA POWER COMPANY

ACCOUNT 370.10 METERS - SMART GRID

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-S2						
2008	4,838.70	3,998	3,031	1,808	3.26	555
2010	1,326.82	1,026	778	549	3.95	139
2013	113,425.08	75,859	57,513	55,912	5.20	10,752
2014	4,843,840.47	3,027,885	2,295,616	2,548,224	5.70	447,057
2015	23,642,400.65	13,646,394	10,346,126	13,296,275	6.23	2,134,234
2016	7,538,447.84	3,946,377	2,991,978	4,546,470	6.83	665,662
2017	1,332,669.76	619,425	469,622	863,048	7.49	115,227
2018	3,357,940.93	1,348,213	1,022,159	2,335,782	8.20	284,851
2019	2,041,783.36	680,731	516,102	1,525,681	9.00	169,520
2020	1,562,931.61	410,270	311,049	1,251,883	9.83	127,353
2021	1,701,002.09	320,639	243,095	1,457,907	10.76	135,493
2022	1,397,212.99	158,723	120,337	1,276,876	11.71	109,042
2023	1,500,363.96	56,714	42,998	1,457,366	12.71	114,663
	49,038,184.26	24,296,254	18,420,404	30,617,780		4,314,548

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.1 8.80

PENNSYLVANIA POWER COMPANY

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 33-R2						
1985	46,710.65	40,106	44,184	2,527	6.34	399
1986	137,608.86	117,133	129,042	8,567	6.56	1,306
1987	334,076.14	280,457	308,972	25,104	6.98	3,597
1988	184,422.49	152,554	168,065	16,357	7.42	2,204
1989	247,965.55	202,737	223,350	24,616	7.70	3,197
1990	362,486.95	291,440	321,072	41,415	8.17	5,069
1991	419,238.49	332,456	366,259	52,979	8.48	6,248
1992	318,064.59	247,454	272,614	45,451	8.99	5,056
1993	313,659.03	240,137	264,553	49,106	9.34	5,258
1994	55,391.25	41,505	45,725	9,666	9.87	979
1995	32,730.45	24,067	26,514	6,216	10.26	606
1996	72,142.69	51,979	57,264	14,879	10.67	1,394
1997	49,661.04	34,872	38,418	11,243	11.24	1,000
1998	50,327.87	34,525	38,035	12,293	11.67	1,053
1999	29,562.60	19,771	21,781	7,782	12.13	642
2000	38,279.49	24,828	27,352	10,927	12.73	858
2001	17,593.88	11,084	12,211	5,383	13.21	407
2002	22,648.18	13,829	15,235	7,413	13.71	541
2003	45,148.08	26,655	29,365	15,783	14.22	1,110
2004	72,212.72	40,973	45,139	27,074	14.87	1,821
2005	82,525.68	45,043	49,623	32,903	15.40	2,137
2006	120,445.73	63,017	69,424	51,022	15.95	3,199
2007	48,817.26	24,409	26,891	21,926	16.50	1,329
2008	51,803.85	24,731	27,246	24,558	16.97	1,447
2009	35,007.31	15,837	17,447	17,560	17.55	1,001
2010	82,292.82	35,106	38,675	43,618	18.15	2,403
2011	103,461.02	41,509	45,730	57,731	18.65	3,095
2012	69,333.80	25,917	28,552	40,782	19.27	2,116
2013	83,293.12	28,861	31,795	51,498	19.80	2,601
2014	43,479.38	13,835	15,242	28,237	20.35	1,388
2015	62,242.06	17,988	19,817	42,425	20.91	2,029
2016	32,703.16	8,486	9,349	23,354	21.40	1,091
2017	42,910.36	9,818	10,816	32,094	21.91	1,465
2018	55,902.08	11,035	12,157	43,745	22.36	1,956
2019	39,854.19	6,584	7,253	32,601	22.75	1,433
2020	61,312.15	8,069	8,890	52,422	23.10	2,269
2021	61,247.66	5,941	6,545	54,703	23.27	2,351
2022	79,689.83	4,845	5,338	74,352	23.19	3,206
2023	85,940.05	1,908	2,102	83,838	22.02	3,807
	4,092,192.51	2,621,501	2,888,042	1,204,151		83,068

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.5 2.03

PENNSYLVANIA POWER COMPANY

ACCOUNT 373.10 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-R2						
1927	1,972.68	1,973	1,973			
1928	3,266.74	3,267	3,267			
1929	596.58	597	597			
1930	1,957.68	1,958	1,958			
1931	1,047.50	1,048	1,048			
1935	126.84	127	127			
1937	1,726.53	1,727	1,727			
1939	349.54	350	350			
1940	828.08	828	828			
1948	3,281.54	3,282	3,282			
1953	785.35	785	785			
1954	4,323.92	4,324	4,324			
1955	1,125.14	1,125	1,125			
1958	958.56	959	959			
1959	24.15	24	24			
1960	363.88	364	364			
1961	2,114.34	2,114	2,114			
1962	4,542.42	4,542	4,542			
1963	5,502.45	5,502	5,502			
1964	7,688.39	7,688	7,688			
1965	20,315.65	20,316	20,316			
1966	20,487.71	20,488	20,488			
1967	41,093.01	41,093	41,093			
1968	2,901.25	2,901	2,901			
1969	4,222.98	4,223	4,223			
1970	60,849.76	60,850	60,850			
1971	18,670.41	18,670	18,670			
1972	2,656.45	2,656	2,656			
1973	172.59	173	173			
1974	26,320.76	26,321	26,321			
1975	47,916.05	47,916	47,916			
1976	6,035.26	6,035	6,035			
1977	2,933.93	2,934	2,934			
1978	3,744.42	3,744	3,744			
1979	62,705.27	62,705	62,705			
1980	40,286.11	40,286	40,286			
1981	4,891.02	4,891	4,891			
1982	43,809.19	43,809	43,809			
1983	12,447.92	12,448	12,448			
1984	5,669.05	5,669	5,669			
1985	47,562.08	47,562	47,562			
1986	5,964.38	5,964	5,964			
1987	4,424.19	4,424	4,424			
1988	408.85	406	218	191	0.21	191

PENNSYLVANIA POWER COMPANY

ACCOUNT 373.10 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-R2						
1990	6,463.04	6,300	3,388	3,075	0.87	3,075
1991	15,027.17	14,504	7,799	7,228	1.17	6,178
1992	9,383.06	8,985	4,832	4,551	1.39	3,274
1993	5,322.08	5,032	2,706	2,616	1.76	1,486
1994	33,022.47	30,883	16,607	16,415	2.04	8,047
1995	18,113.22	16,776	9,021	9,092	2.27	4,005
1996	51,959.48	47,584	25,588	26,371	2.53	10,423
1997	32,928.75	29,754	16,000	16,929	2.83	5,982
1998	14,124.10	12,570	6,759	7,365	3.15	2,338
1999	24,942.45	21,877	11,764	13,178	3.43	3,842
2000	9,317.77	8,036	4,321	4,997	3.75	1,333
2001	22,388.48	18,941	10,185	12,203	4.10	2,976
2002	36,769.58	30,438	16,368	20,402	4.47	4,564
2003	71,320.73	57,756	31,058	40,263	4.82	8,353
2004	112,284.40	88,458	47,568	64,716	5.25	12,327
2005	122,621.78	93,916	50,503	72,119	5.65	12,764
2006	121,484.15	90,141	48,473	73,011	6.08	12,008
2007	87,386.34	62,429	33,571	53,815	6.60	8,154
2008	78,642.83	53,996	29,036	49,607	7.07	7,017
2009	89,929.84	59,066	31,762	58,168	7.58	7,674
2010	219,281.92	137,051	73,698	145,584	8.10	17,973
2011	198,067.59	117,355	63,107	134,961	8.60	15,693
2012	142,578.30	79,359	42,675	99,903	9.16	10,906
2013	220,162.30	114,440	61,539	158,623	9.70	16,353
2014	260,158.20	125,058	67,249	192,909	10.26	18,802
2015	209,882.76	92,411	49,693	160,190	10.81	14,819
2016	157,837.40	62,740	33,738	124,099	11.37	10,915
2017	226,273.40	79,875	42,952	183,321	11.92	15,379
2018	77,677.58	23,754	12,773	64,905	12.49	5,197
2019	103,256.95	26,578	14,292	88,965	12.98	6,854
2020	64,021.94	13,201	7,099	56,923	13.48	4,223
2021	62,879.49	9,608	5,167	57,712	13.87	4,161
2022	195,956.00	18,851	10,137	185,819	14.10	13,179
2023	95,181.63	3,369	1,811	93,370	13.61	6,860
	3,725,717.78	2,190,160	1,422,119	2,303,599		287,325

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.0 7.71

PENNSYLVANIA POWER COMPANY

ACCOUNT 373.20 STREET LIGHTING AND SIGNAL SYSTEMS - ESIP

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-R2						
2007	2,923.22	2,088	943	1,980	6.60	300
2009	3,092.00	2,031	917	2,175	7.58	287
2011	582.10	345	156	426	8.60	50
2012	1,646.55	916	414	1,233	9.16	135
2013	6,101.49	3,172	1,432	4,669	9.70	481
2014	4,093.59	1,968	888	3,206	10.26	312
2015	5,287.97	2,328	1,051	4,237	10.81	392
2016	641.39	255	115	526	11.37	46
2017	609.98	215	97	513	11.92	43
	24,978.29	13,318	6,013	18,965		2,046

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.3 8.19

PENNSYLVANIA POWER COMPANY

ACCOUNT 373.30 STREET LIGHTING AND SIGNAL SYSTEMS - LED

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-R2						
2016	1,734,610.39	689,508	569,530	1,165,080	11.37	102,470
2017	618,841.79	218,451	180,439	438,403	11.92	36,779
2018	297,231.11	90,893	75,077	222,154	12.49	17,787
2019	258,661.81	66,580	54,995	203,667	12.98	15,691
2020	295,547.03	60,942	50,338	245,209	13.48	18,191
2021	344,950.87	52,708	43,536	301,415	13.87	21,731
2022	452,988.77	43,578	35,995	416,994	14.10	29,574
2023	512,330.20	18,136	14,981	497,350	13.61	36,543
	4,515,161.97	1,240,796	1,024,891	3,490,271		278,766
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					12.5	6.17

PENNSYLVANIA POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2						
1949	570.00	518	556	14	7.47	2
1950	492.00	445	478	14	7.80	2
1951	104,508.13	93,953	100,879	3,629	8.15	445
1952	4,205.28	3,759	4,036	169	8.50	20
1953	4,213.70	3,773	4,051	163	8.24	20
1954	363.00	323	347	16	8.62	2
1956	203,294.86	178,391	191,541	11,754	9.42	1,248
1957	360.50	314	337	24	9.83	2
1958	1,900.00	1,643	1,764	136	10.26	13
1959	400.00	346	372	28	10.13	3
1960	637,826.77	546,745	587,049	50,778	10.58	4,799
1961	846.86	720	773	74	11.03	7
1962	10,724.39	9,036	9,702	1,022	11.49	89
1963	18,825.11	15,717	16,876	1,949	11.96	163
1964	19,897.50	16,575	17,797	2,100	11.93	176
1965	12,623.49	10,412	11,180	1,443	12.43	116
1966	21,493.68	17,550	18,844	2,650	12.92	205
1967	6,316.76	5,104	5,480	837	13.43	62
1969	132,161.93	105,161	112,913	19,249	13.99	1,376
1970	1,742.60	1,370	1,471	272	14.53	19
1972	1,731.22	1,337	1,436	295	15.17	19
1973	1,600.00	1,220	1,310	290	15.72	18
1974	16,080.83	12,099	12,991	3,090	16.29	190
1975	10,420.76	7,783	8,357	2,064	16.44	126
1976	1,758.92	1,295	1,390	369	17.02	22
1977	5,221.00	3,787	4,066	1,155	17.60	66
1978	4,304.73	3,075	3,302	1,003	18.19	55
1979	5,569.01	3,941	4,232	1,337	18.39	73
1980	489,012.53	340,353	365,442	123,571	19.00	6,504
1981	3,654.98	2,501	2,685	970	19.61	49
1982	43,870.93	29,674	31,861	12,010	19.85	605
1984	41,943.65	27,339	29,354	12,590	21.10	597
1985	42,001.06	27,007	28,998	13,003	21.38	608
1986	8,182.44	5,155	5,535	2,647	22.02	120
1987	28,215.49	17,403	18,686	9,529	22.67	420
1988	7,906.98	4,800	5,154	2,753	22.98	120
1989	1,136.72	675	725	412	23.64	17
1990	32,816.13	19,020	20,422	12,394	24.30	510
1991	71,343.41	40,580	43,571	27,772	24.64	1,127
1992	703,404.81	389,968	418,714	284,691	25.32	11,244
1993	432,139.62	234,609	251,903	180,237	25.68	7,019
1994	10,589.59	5,591	6,003	4,587	26.37	174
1995	212,313.51	109,511	117,584	94,730	26.75	3,541
2000	6,367.43	2,813	3,020	3,347	29.69	113

PENNSYLVANIA POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2						
2003	1,180,236.93	466,902	501,320	678,917	31.32	21,677
2005	185,530.54	67,273	72,232	113,299	32.52	3,484
2006	148,817.38	51,565	55,366	93,451	33.01	2,831
2008	165,290.63	51,752	55,567	109,724	34.00	3,227
2010	78,387.18	21,799	23,406	54,981	35.04	1,569
2011	23,709.52	6,164	6,618	17,092	35.58	480
2012	18,303.34	4,420	4,746	13,557	36.12	375
2013	183,403.30	40,826	43,835	139,568	36.67	3,806
2014	82,048.22	16,754	17,989	64,059	37.01	1,731
2016	781,372.46	128,926	138,430	642,942	37.95	16,942
2017	599,158.48	86,878	93,282	505,876	38.34	13,194
2018	269,941.34	33,689	36,173	233,768	38.56	6,062
2022	137,130.07	5,184	5,566	131,564	38.18	3,446
2023	942,169.72	13,002	13,960	928,210	35.86	25,884
	8,159,851.42	3,298,525	3,541,677	4,618,174		146,814

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.5 1.80

PENNSYLVANIA POWER COMPANY

ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2						
2008	41,239.11	12,912	12,486	28,753	34.00	846
2014	1.47		0	2	37.01	
	41,240.58	12,912	12,486	28,755		846

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 34.0 2.05

PENNSYLVANIA POWER COMPANY

ACCOUNT 391.10 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
2004	9,120.21	8,892	6,405	2,715	0.50	2,715
2008	3,008.83	2,332	1,680	1,329	4.50	295
2009	1,198.60	869	626	573	5.50	104
2014	0.16					
2020	24,957.23	4,368	3,146	21,811	16.50	1,322
2021	7,181.94	898	646	6,536	17.50	373
2022	2,311.28	173	125	2,186	18.50	118
2023	1,480.96	37	27	1,454	19.50	75
	49,259.21	17,569	12,655	36,605		5,002

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.3 10.15

PENNSYLVANIA POWER COMPANY

ACCOUNT 391.20 OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
2011	34,044.60	34,045	34,045			
2017	4,196.63	4,197	4,197			
2018	15,265.40	15,265	15,265			
2019	47,368.42	42,632	47,368			
2020	148,391.58	103,874	148,392			
2021	149,258.36	74,629	143,850	5,408	2.50	2,163
2022	94,331.98	28,300	54,550	39,782	3.50	11,366
2023	314,196.19	31,420	60,563	253,633	4.50	56,363
	807,053.16	334,362	508,230	298,823		69,892

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.3 8.66

PENNSYLVANIA POWER COMPANY

ACCOUNT 391.25 OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING EQUIPMENT
SMART GRID

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
2018	561,547.39	561,547	561,547			
2020	901,597.51	631,118	808,119	93,479	1.50	62,319
2021	277,717.02	138,859	177,803	99,914	2.50	39,966
2022	211,785.59	63,536	81,355	130,431	3.50	37,266
2023	32,833.72	3,283	4,204	28,630	4.50	6,362
	1,985,481.23	1,398,343	1,633,028	352,454		145,913

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.4 7.35

PENNSYLVANIA POWER COMPANY

ACCOUNT 392.00 TRANSPORTATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-L2						
1963	1,534.08	1,534	1,534			
1971	1,311.61	1,312	1,312			
1977	4,867.15	4,867	4,867			
1980	9,527.95	9,528	9,528			
1981	6,200.00	6,200	6,200			
1983	14,623.92	14,624	14,624			
1994	13,412.00	13,412	13,412			
1996	3,827.00	3,820	3,827			
2010	194,531.10	162,297	194,531			
2014	7.46	6	7			
2019	227,488.51	111,697	207,663	19,826	4.67	4,245
2020	76,475.25	30,621	56,930	19,545	5.24	3,730
2021	225,880.65	67,312	125,144	100,737	5.89	17,103
2022	454,702.58	84,120	156,393	298,310	6.61	45,130
2023	200,063.58	12,624	23,471	176,593	7.42	23,800
	1,434,452.84	523,974	819,443	615,010		94,008

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.5 6.55

PENNSYLVANIA POWER COMPANY

ACCOUNT 393.00 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 30-SQUARE						
1996	26,718.30	24,492	26,239	479	2.50	192
	26,718.30	24,492	26,239	479		192
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					2.5	0.72

PENNSYLVANIA POWER COMPANY

ACCOUNT 394.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
1998	58,850.59	58,851	58,851			
1999	51,776.59	50,741	46,362	5,415	0.50	5,415
2005	296,211.09	219,196	200,281	95,930	6.50	14,758
2008	168,668.95	104,575	95,551	73,118	9.50	7,697
2009	79.57	46	42	38	10.50	4
2010	55,280.89	29,852	27,276	28,005	11.50	2,435
2011	7,431.35	3,716	3,395	4,036	12.50	323
2012	310,233.29	142,707	130,393	179,840	13.50	13,321
2013	72,949.00	30,639	27,995	44,954	14.50	3,100
2014	72,111.91	27,403	25,038	47,074	15.50	3,037
2016	54,625.00	16,388	14,974	39,651	17.50	2,266
2019	311,621.51	56,092	51,252	260,370	20.50	12,701
2020	258,040.87	36,126	33,009	225,032	21.50	10,467
2021	713,781.82	71,378	65,219	648,563	22.50	28,825
2022	251,044.84	15,063	13,763	237,282	23.50	10,097
2023	444,761.61	8,895	8,128	436,634	24.50	17,822
	3,127,468.88	871,668	801,529	2,325,940		132,268

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.6 4.23

PENNSYLVANIA POWER COMPANY

ACCOUNT 395.00 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
2008	21,538.93	16,693	15,946	5,593	4.50	1,243
2014	0.78		0	1	10.50	
	21,539.71	16,693	15,946	5,594		1,243
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					4.5	5.77

PENNSYLVANIA POWER COMPANY

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S2						
1992	3,620.00	3,444	3,620			
2008	236,313.10	168,113	188,648	47,665	6.29	7,578
2009	126,250.06	86,406	96,960	29,290	6.69	4,378
2010	94,187.12	61,542	69,059	25,128	7.16	3,509
2014	16.06	8	9	7	9.40	1
2023	931,328.63	26,450	29,681	901,647	17.11	52,697
	1,391,714.97	345,963	387,977	1,003,738		68,163

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.7 4.90

PENNSYLVANIA POWER COMPANY

ACCOUNT 397.00 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
2008	109,657.93	109,658	109,658			
2009	816,627.98	789,410	636,195	180,433	0.50	180,433
2010	99,246.05	89,321	71,985	27,261	1.50	18,174
2012	8,288.02	6,354	5,121	3,167	3.50	905
2013	353,658.70	247,561	199,513	154,146	4.50	34,255
2014	5,190.44	3,287	2,649	2,541	5.50	462
2015	221,828.08	125,703	101,306	120,522	6.50	18,542
2016	1,764,668.21	882,334	711,084	1,053,584	7.50	140,478
2017	1,182,569.15	512,443	412,984	769,585	8.50	90,539
2018	534,347.76	195,929	157,901	376,447	9.50	39,626
2019	356,683.16	107,005	86,237	270,446	10.50	25,757
2020	785,396.99	183,257	147,689	637,708	11.50	55,453
2021	1,507,908.68	251,323	202,544	1,305,365	12.50	104,429
2022	701,257.49	70,126	56,516	644,741	13.50	47,759
2023	1,022,882.39	34,093	27,476	995,407	14.50	68,649
	9,470,211.03	3,607,804	2,928,858	6,541,353		825,461

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.9 8.72

PENNSYLVANIA POWER COMPANY

ACCOUNT 398.00 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
2011	7,594.65	4,747	7,595			
2014	0.28		0			
	7,594.93	4,747	7,595			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					0.0	0.00

PART III. EXPERIENCED NET SALVAGE

PENNSYLVANIA POWER COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2019 TRANSACTION YEAR				
362.00	265,137.76	269,987.07		269,987.07-
362.10	201.04	19,743.35		19,743.35-
364.00	244,242.31	1,006,859.92		1,006,859.92-
364.20	88.47-	12,470.29		12,470.29-
365.00	1,635,399.77	2,287,598.45		2,287,598.45-
365.01	7,696.68	20,543.89		20,543.89-
366.00	2.69	1.46		1.46-
367.00	564,013.97	1,154,051.95		1,154,051.95-
368.00	1,218,337.54	404,017.17		404,017.17-
369.00	19,111.97	145,244.22		145,244.22-
370.10	2,275,441.87	9,109.34		9,109.34-
371.00	10,872.50	8,173.90		8,173.90-
373.10	66,683.20	42,812.12		42,812.12-
373.30	170,745.13	33,015.30		33,015.30-
392.00		954.00-		954.00
	6,477,797.96	5,412,674.43		5,412,674.43-
2020 TRANSACTION YEAR				
361.10		20,315.00		20,315.00-
362.00	511,614.41	221,502.00		221,502.00-
362.10	16,202.20	11,793.00		11,793.00-
364.00	309,981.98	1,082,809.00		1,082,809.00-
364.20	1,477.77			
365.00	2,567,296.80	2,293,793.00		2,293,793.00-
365.01	434.09	89.00		89.00-
366.00	26.86			
367.00	275,245.19	447,338.00		447,338.00-
368.00	1,655,541.46	408,329.00		408,329.00-
369.00	45,263.21	229,728.00		229,728.00-
370.10	570,228.87	137,778.08		137,778.08-
371.00	13,098.91	10,109.00		10,109.00-
373.10	57,329.64	15,351.67		15,351.67-
373.30	215,428.09	33,212.00		33,212.00-
390.10	22,497.16	10,125.00		10,125.00-
	6,261,666.64	4,922,271.75		4,922,271.75-

PENNSYLVANIA POWER COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2021 TRANSACTION YEAR				
362.00	296,607.00	246,012.00		246,012.00-
362.10	11,191.17	4,650.00		4,650.00-
364.00	252,348.95	1,030,020.00		1,030,020.00-
364.20	180.88	679.00		679.00-
365.00	1,998,214.87	1,750,443.00		1,750,443.00-
365.01	5,294.47	1,961.00		1,961.00-
367.00	257,417.40	432,343.00		432,343.00-
368.00	1,765,851.64	350,522.00		350,522.00-
369.00	15,286.67	187,937.00		187,937.00-
370.10	302,514.74	365,584.00		365,584.00-
371.00	17,134.99	10,381.00		10,381.00-
373.10	36,097.36	7,337.00		7,337.00-
373.30	174,273.07	46,288.00		46,288.00-
390.10	12,457.03	15,000.00		15,000.00-
397.00	6,467.42	171.00		171.00-
	5,151,337.66	4,449,328.00		4,449,328.00-
2022 TRANSACTION YEAR				
362.00	350,085.47	320,827.72		320,827.72-
362.10	10,505.79-			
364.00	445,590.67	1,411,626.72		1,411,626.72-
364.20	16,497.76	3,008.36		3,008.36-
365.00	2,028,506.06	1,659,186.54		1,659,186.54-
365.01	20,822.95	288.02		288.02-
367.00	455,608.98	606,757.55		606,757.55-
368.00	2,064,404.83	465,552.01		465,552.01-
369.00	158,838.47	268,503.51		268,503.51-
370.10	727,424.77	483,483.50		483,483.50-
371.00	31,625.29	15,915.27		15,915.27-
373.10	33,942.37	7,279.86		7,279.86-
373.30	287,929.61	50,875.98		50,875.98-
397.00	1,912.24	25,772.06		25,772.06-
	6,612,683.68	5,319,077.10		5,319,077.10-

PENNSYLVANIA POWER COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2023 TRANSACTION YEAR				
361.10	6,411.72	8,451.80		8,451.80-
362.00	294,466.98	122,985.90		122,985.90-
362.10	41,303.78			
364.00	409,072.63	2,376,937.55		2,376,937.55-
364.20	42,226.18	2,920.00		2,920.00-
365.00	1,700,376.99	1,238,981.68		1,238,981.68-
365.01	20,303.87	2,778.76		2,778.76-
366.00	2,154.06	377.55		377.55-
367.00	556,660.65	800,475.67		800,475.67-
368.00	1,920,446.16	654,524.15		654,524.15-
369.00	22,940.54	137,607.20		137,607.20-
370.10	155,482.53	213,701.10		213,701.10-
371.00	27,691.72	16,817.44		16,817.44-
373.10	42,242.25	20,854.30		20,854.30-
373.30	301,491.84	70,140.13		70,140.13-
392.00			101,224.02	101,224.02
397.00		337.24		337.24-
	5,543,271.90	5,667,890.47	101,224.02	5,566,666.45-
TOTAL	30,046,757.84	25,771,241.75	101,224.02	25,670,017.73-

PENNSYLVANIA POWER COMPANY

2024 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO ELECTRIC PLANT
AS OF DECEMBER 31, 2024

Prepared by:

GANNETT FLEMING

Excellence Delivered As Promised

PENNSYLVANIA POWER COMPANY
Reading, Pennsylvania

2024 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2024

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC
Camp Hill, Pennsylvania

Gannett Fleming
Valuation and Rate Consultants, LLC

Corporate Headquarters
207 Senate Avenue
Camp Hill, PA 17011
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March 21, 2024

Pennsylvania Power Company
2800 Pottsville Pike
Reading, PA 19605-2469

Attention Ms. Joanna M. Savage
Director, Rates and Regulatory Affairs – PA

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to electric plant in service. The results of our study as of December 31, 2024 are presented in the attached report. The results of our study as of December 31, 2023 are presented in our report titled "2023 Depreciation Study - Calculated Annual Depreciation Accruals Related to Electric Plant as of December 31, 2023". The same methods, procedures and estimates are used in both studies.

The attached report sets forth a description of the methods and procedures upon which the studies were based, the estimates of survivor curves and the calculated annual depreciation rates as of December 31, 2024.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

JOHN J. SPANOS
President

JASON A. POWERY
Assistant Project Manager

JJS:mle

075752.600

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PART I. INTRODUCTION

PENNSYLVANIA POWER COMPANY
DEPRECIATION STUDY

PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study conducted for Pennsylvania Power Company("Penn Power") to determine the annual depreciation accrual rates and amounts for ratemaking purposes applicable to the original cost of electric plant as of December 31, 2024.

The depreciation accrual rates and amounts presented herein are based on estimated survivor curves and on methods and procedures set forth in previous orders approved by the Pennsylvania Public Utility Commission. The estimated survivor curves presented herein were based on the results of a service life study incorporating statistical analyses of data through 2023.

BASIS OF STUDY

Depreciation and Amortization

Depreciation, as defined in the Uniform System of Accounts, is the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of electric plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among the causes to be given consideration are wear and tear, decay, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, and requirements of public authorities.

Depreciation, as used in accounting, is a method of distributing fixed capital costs over a period of time by allocating annual amounts to expense. Each annual

amount of such depreciation expense is part of that year's total cost of providing utility service. Normally, the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the straight line method of depreciation.

The calculation of annual and accrued depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. These subjects are discussed in the sections which follow.

For most plant accounts, depreciation accruals and accrued depreciation were calculated using the straight line method, the remaining life basis, and the equal life group (ELG) procedure for all vintages. The calculations were based on the attained ages and estimated service life characteristics for each depreciable group of electric property. For certain general plant accounts, the amortization amounts, annual and accrued, were based on the age of the vintage and the selected amortization period.

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

Service Life Estimates

The method of estimating service life consisted of compiling the service life history of the plant accounts, subaccounts or depreciable groups, reducing this history to trends through the use of acceptable actuarial techniques, and forecasting the trend of survivors for each depreciable group on the basis of interpretations of past trends and consideration of Company plans for the future. The combination of the historical trend and the estimated future trend yielded a complete pattern of life characteristics from which the average service life was derived.

The Company's service life estimates used in the depreciation calculation incorporated historical data compiled through 2023 from the property records of the Company. Such data included plant additions, retirements, transfers and other activity. Generally, retirement data for the years 1943 through 2023 were used in the actuarial life table computations which were the primary statistical support of the service life estimates.

A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirement was obtained through field trips conducted during the course of the service life study. Discussions with operating and management personnel also provided information regarding plans for the future which was incorporated in the interpretation and extrapolation of the statistical analyses.

AMORTIZATION OF NET SALVAGE

Inasmuch as this report relates primarily to Pennsylvania rate regulation practices, under which experienced costs of negative net salvage are amortized after their occurrence, no adjustments for expected salvage were made to either the annual

depreciation accrual or the calculated accrued depreciation for the individual accounts. The annual provision for recovering negative net salvage is based on the amortization of net salvage over a five-year period, as established by the Commission.

PART II. ESTIMATION OF SURVIVOR CURVES

PART II. ESTIMATION OF SURVIVOR CURVES

The calculation of annual depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. The estimation of survivor curves is discussed below and the development of net salvage is discussed in later sections of this report.

SURVIVOR CURVES

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units or by constructing a survivor curve by plotting the number of units which survive at successive ages.

The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life, and the frequency curve can be calculated. In Figure 1, a typical smooth survivor curve and the derived curves are illustrated. The average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero. The remaining life expectancy at any age can be calculated by obtaining the area under the curve, from the observation age to the maximum age, and dividing this area by the percent surviving at the observation age. For example, in Figure 1, the remaining life at age 30 is equal to the crosshatched area under the survivor curve divided by 29.5 percent surviving at age 30. The probable life at any age is developed by adding the age and remaining life. If the probable life of the property is calculated for each year of age, the probable life curve shown in the chart can be developed. The frequency curve presents the number of units retired in each age interval. It is derived by obtaining the differences between the amount of property surviving at the beginning and at the end of each interval.

This study has incorporated the use of Iowa curves developed from a retirement rate analysis of historical retirement history. A discussion of the concepts of survivor curves and of the development of survivor curves using the retirement rate method is presented below.

Iowa Type Curves

The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements (or the portion of the frequency curve with the highest level of retirements) in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numbers represent the relative heights of the modes of the frequency curves within each family. A higher number designates a higher mode curve.

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125.

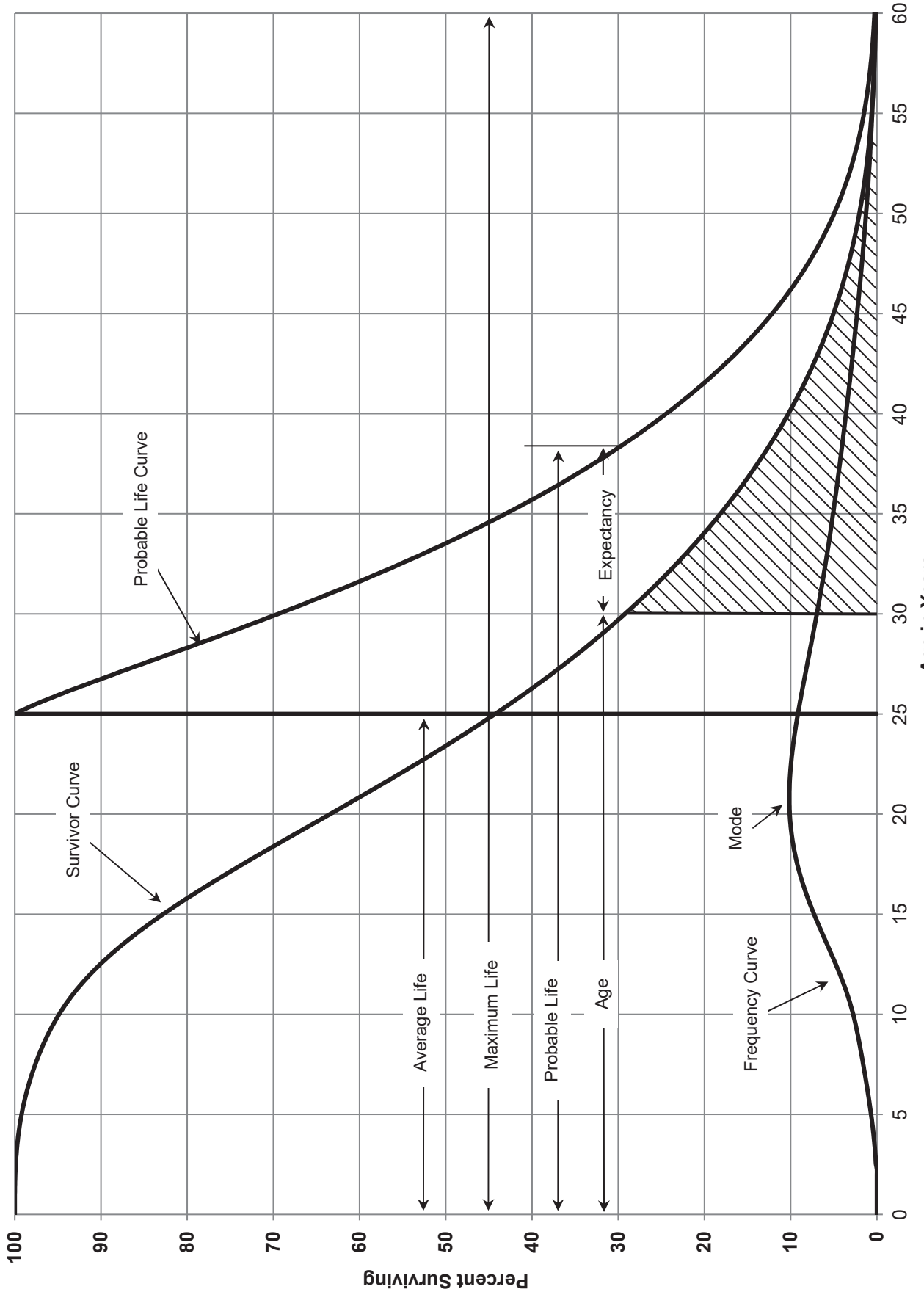


FIGURE 1. TYPICAL SURVIVOR CURVE AND DERIVED CURVES

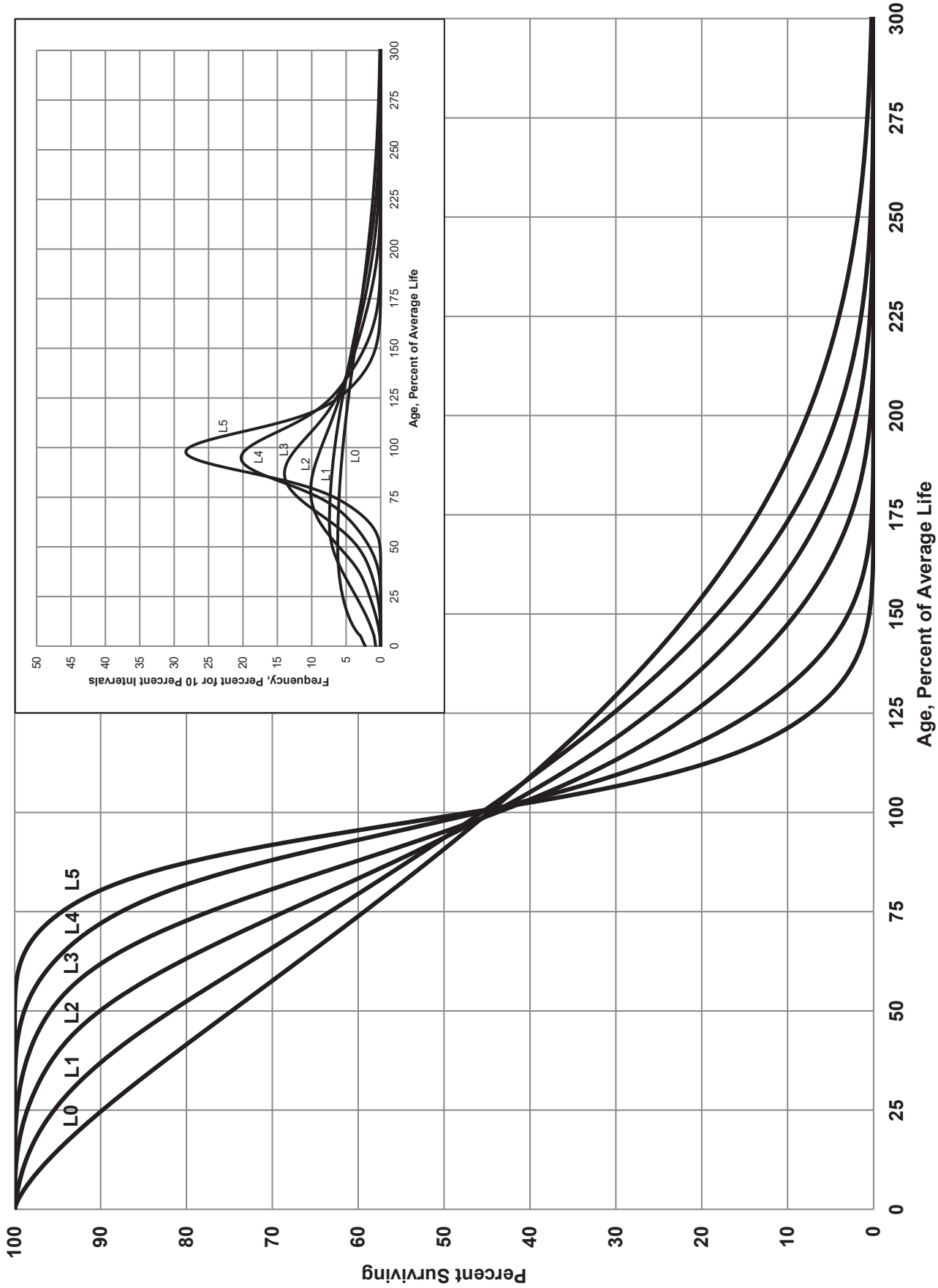


FIGURE 2. LEFT MODAL OR "L" IOWA TYPE SURVIVOR CURVES

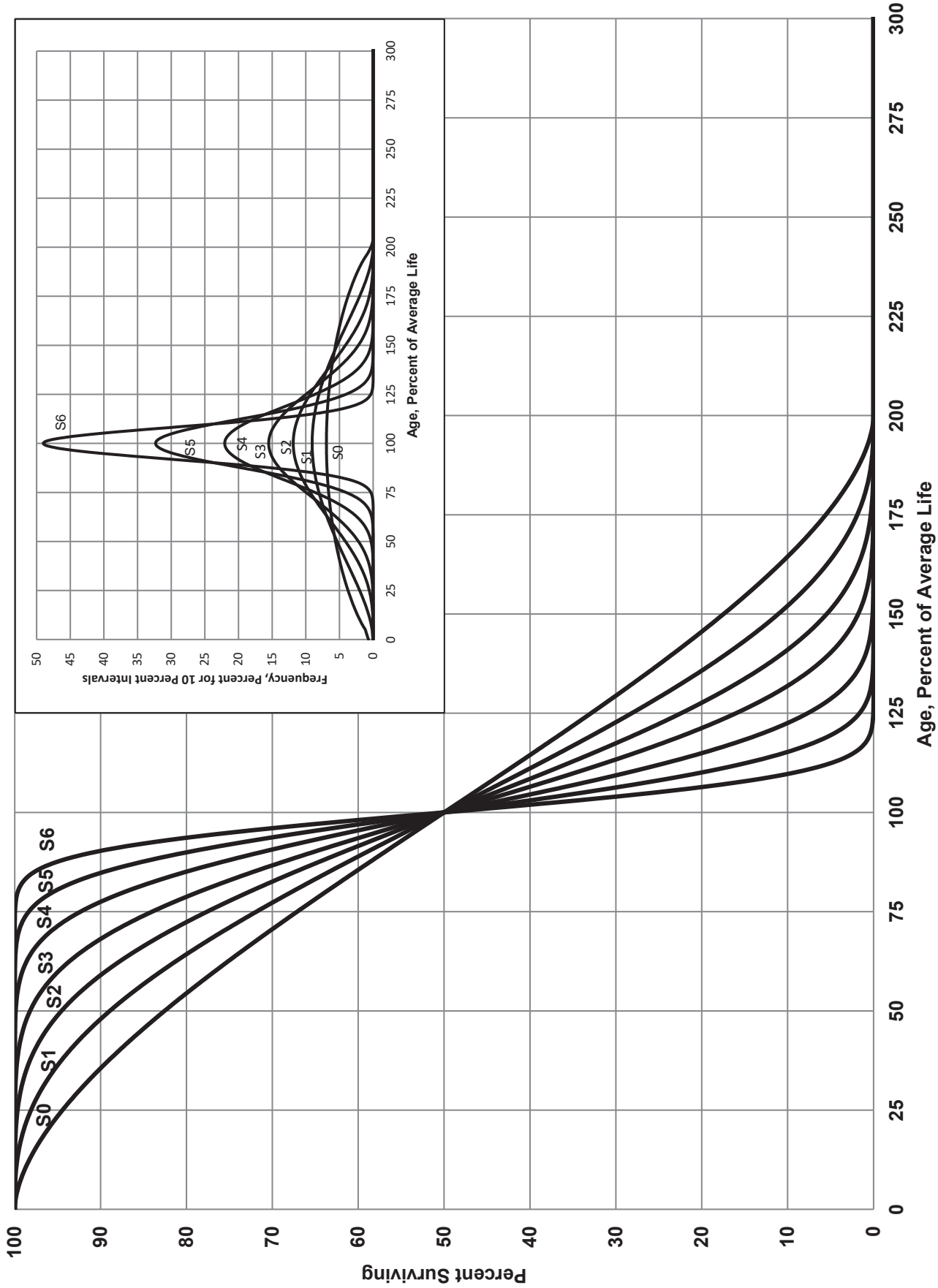


FIGURE 3. SYMMETRICAL OR "S" IOWA TYPE SURVIVOR CURVES

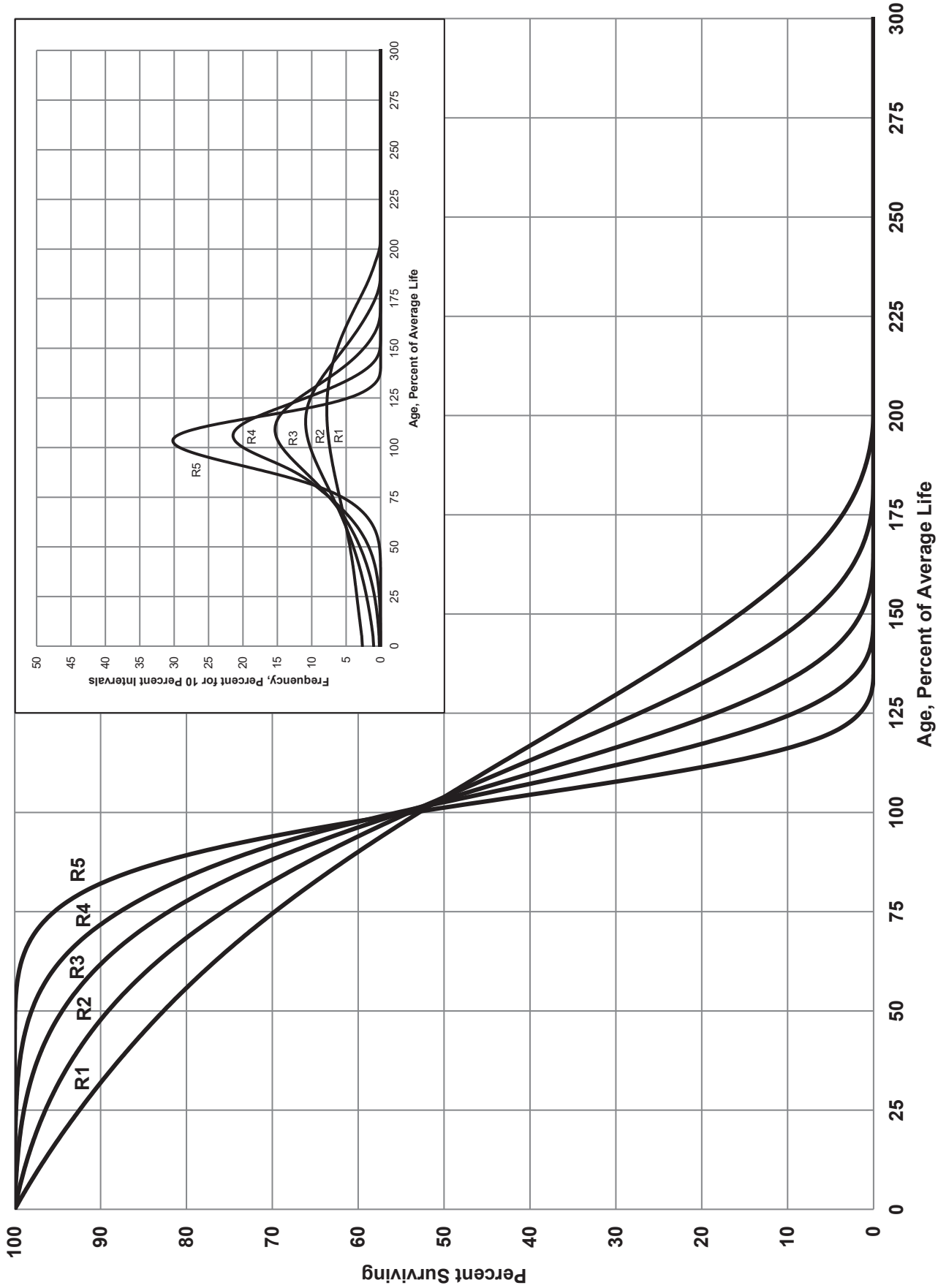


FIGURE 4. RIGHT MODAL OR "R" IOWA TYPE SURVIVOR CURVES

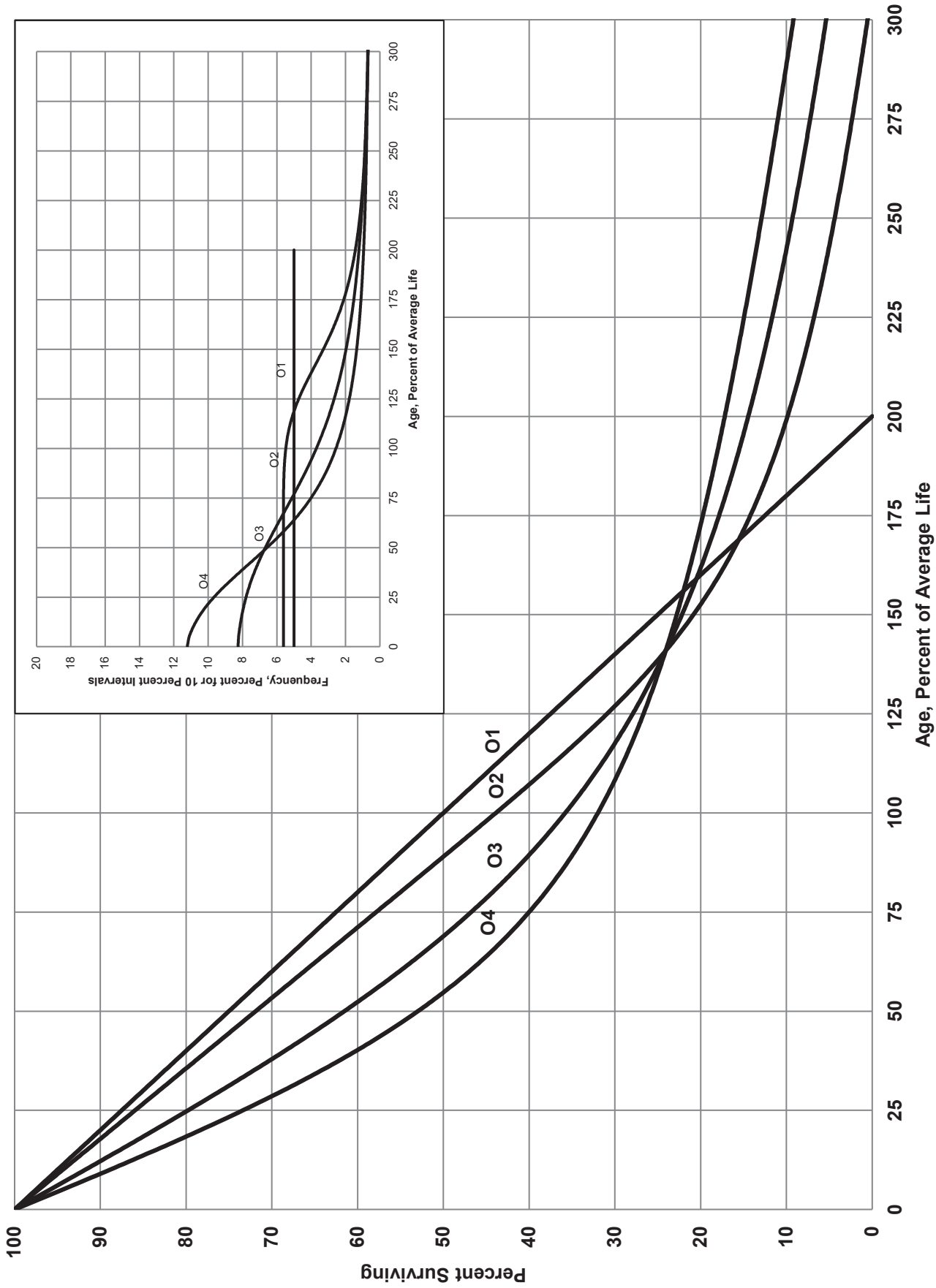


FIGURE 5. ORIGIN MODAL OR "O" IOWA TYPE SURVIVOR CURVES

These curve types have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."[1] In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student, submitted a thesis presenting his development of the fourth family consisting of the four O type survivor curves.

Retirement Rate Method of Analysis

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text and is also explained in several publications including "Statistical Analyses of Industrial Property Retirements,"[2] "Engineering Valuation and Depreciation,"[3] and "Depreciation Systems."[4]

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the property exposed to retirement at the beginning of the age intervals during the same period. The period of observation is referred to as the experience band. The band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows. The example includes schedules of annual aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

---

[1]Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

[2]Winfrey, Robley, Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.

[3]Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 1.

[4]Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994.

Schedules of Annual Transactions in Plant Records

The property group used to illustrate the retirement rate method is observed for the experience band 2014-2023 for which there were placements during the years 2009-2023. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-11 and II-12. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, $10,000 of the dollars invested in 2009 were retired in 2014. The $10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of $143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2014 retirements of 2009 installations and ending with the 2023 retirements of the 2018 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

10 + 12 + 13 + 11 + 13 + 13 + 15 + 17 + 19 + 20.

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2014-2023
SUMMARIZED BY AGE INTERVAL

Experience Band 2014-2023 Placement Band 2009-2023

Year Placed	Retirements, Thousands of Dollars During Year										Total During Age Interval	Age Interval
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2009	10	11	12	13	14	16	23	24	25	26	26	13½-14½
2010	11	12	13	15	16	18	20	21	22	19	44	12½-13½
2011	11	12	13	14	16	17	19	21	22	18	64	11½-12½
2012	8	9	10	11	11	13	14	15	16	17	83	10½-11½
2013	9	10	11	12	13	14	16	17	19	20	93	9½-10½
2014	4	9	10	11	12	13	14	15	16	20	105	8½-9½
2015		5	11	12	13	14	15	16	18	20	113	7½-8½
2016			6	12	13	15	16	17	19	19	124	6½-7½
2017				6	13	15	16	17	19	19	131	5½-6½
2018					7	14	16	17	19	20	143	4½-5½
2019						8	18	20	22	23	146	3½-4½
2020							9	20	22	25	150	2½-3½
2021								11	23	25	151	1½-2½
2022									11	24	153	½-1½
2023										13	80	0-½
Total	53	68	86	106	128	157	196	231	273	308	1,606	

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2014-2023
SUMMARIZED BY AGE INTERVAL

Experience Band 2014-2023 Placement Band 2009-2023

Year Placed	Acquisitions, Transfers and Sales, Thousands of Dollars During Year										Total During Age Interval	Age Interval
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2009	-	-	-	-	-	-	60[a]	-	-	-	-	13½-14½
2010	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2011	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2012	-	-	-	-	-	-	-	(5)[b]	-	-	60	10½-11½
2013	-	-	-	-	-	-	-	6[a]	-	-	-	9½-10½
2014	-	-	-	-	-	-	-	-	-	-	(5)	8½-9½
2015		-	-	-	-	-	-	-	-	-	6	7½-8½
2016			-	-	-	-	-	-	-	-	-	6½-7½
2017				-	-	-	-	(12)[b]	-	-	-	5½-6½
2018					-	-	-	-	22[a]	-	-	4½-5½
2019						-	-	(19)[b]	-	-	10	3½-4½
2020							-	-	-	-	-	2½-3½
2021								-	-	(102)[c]	(121)	1½-2½
2022									-	-	-	½-1½
2023											-	0-½
Total	-	-	-	-	-	-	60	(30)	22	(102)	(50)	

[a] Transfer Affecting Exposures at Beginning of Year
[b] Transfer Affecting Exposures at End of Year
[c] Sale with Continued Use
Parentheses Denote Credit Amount.

In Schedule 2, other transactions which affect the group are recorded in a similar manner. The entries illustrated include transfers and sales. The entries which are credits to the plant account are shown in parentheses. The items recorded on this schedule are not totaled with the retirements, but are used in developing the exposures at the beginning of each age interval.

Schedule of Plant Exposed to Retirement

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2014 through 2023 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2019 are calculated in the following manner:

Exposures at age 0	= amount of addition	= $750,000
Exposures at age ½	= $750,000 - $ 8,000	= $742,000
Exposures at age 1½	= $742,000 - $18,000	= $724,000
Exposures at age 2½	= $724,000 - $20,000 - $19,000	= $685,000
Exposures at age 3½	= $685,000 - $22,000	= $663,000

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
JANUARY 1 OF EACH YEAR 2014-2023
SUMMARIZED BY AGE INTERVAL

Experience Band 2014-2023

Placement Band 2009-2023

Year Placed	Exposures, Thousands of Dollars — Annual Survivors at the Beginning of the Year										Total at Beginning of Age Interval	Age Interval
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2009	255	245	234	222	209	195	239	216	192	167	167	13½-14½
2010	279	268	256	243	228	212	194	174	153	131	323	12½-13½
2011	307	296	284	271	257	241	224	205	184	162	531	11½-12½
2012	338	330	321	311	300	289	276	262	242	226	823	10½-11½
2013	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
2014	420[a]	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2015		460[a]	455	444	432	419	405	390	374	356	1,952	7½-8½
2016			510[a]	504	492	479	464	448	431	412	2,463	6½-7½
2017				580[a]	574	561	546	530	501	482	3,057	5½-6½
2018					660[a]	653	639	623	628	609	3,789	4½-5½
2019						750[a]	742	724	685	663	4,332	3½-4½
2020							850[a]	841	821	799	4,955	2½-3½
2021								960[a]	949	926	5,719	1½-2½
2022									1,080[a]	1,069	6,579	½-1½
2023										1,220[a]	7,490	0-½
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780	

[a]Additions during the year

For the entire experience band 2014-2023, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

255 + 268 + 284 + 311 + 334 + 374 + 405 + 448 + 501 + 609.

Original Life Table

The original life table, illustrated in Schedule 4 on page II-16, is developed from the totals shown on the schedules of retirements and exposures, Schedules 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are as follows:

Percent surviving at age 4½	=	88.15				
Exposures at age 4½	=	3,789,000				
Retirements from age 4½ to 5½	=	143,000				
Retirement Ratio	=	143,000	÷	3,789,000	=	0.0377
Survivor Ratio	=	1.000	-	0.0377	=	0.9623
Percent surviving at age 5½	=	(88.15)	x	(0.9623)	=	84.83

The totals of the exposures and retirements (columns 2 and 3) are shown for the purpose of checking with the respective totals in Schedules 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.

SCHEDULE 4. ORIGINAL LIFE TABLE
CALCULATED BY THE RETIREMENT RATE METHOD

Experience Band 2014-2023 Placement Band 2009-2023

(Exposure and Retirement Amounts are in Thousands of Dollars)

Age at Beginning of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Age Interval
(1)	(2)	(3)	(4)	(5)	(6)
0.0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.60
12.5	323	44	0.1362	0.8638	48.90
13.5	167	26	0.1557	0.8443	42.24
					35.66
Total	44,780	1,606			

Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.
Column 3 from Schedule 1, Column 12, Retirements for Each Year.
Column 4 = Column 3 Divided by Column 2.
Column 5 = 1.0000 Minus Column 4.
Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.

The original survivor curve is plotted from the original life table (column 6, Schedule 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

Smoothing the Original Survivor Curve

The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100% to zero percent, it is desirable to eliminate any irregularities, as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.

The Iowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the Iowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Schedule 4 is compared with the L, S, and R Iowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0.

In Figure 9, the three fittings, 12-L1, 12-S0 and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 Iowa curve would be selected as the most representative of the plotted survivor characteristics of the group.

FIGURE 6. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

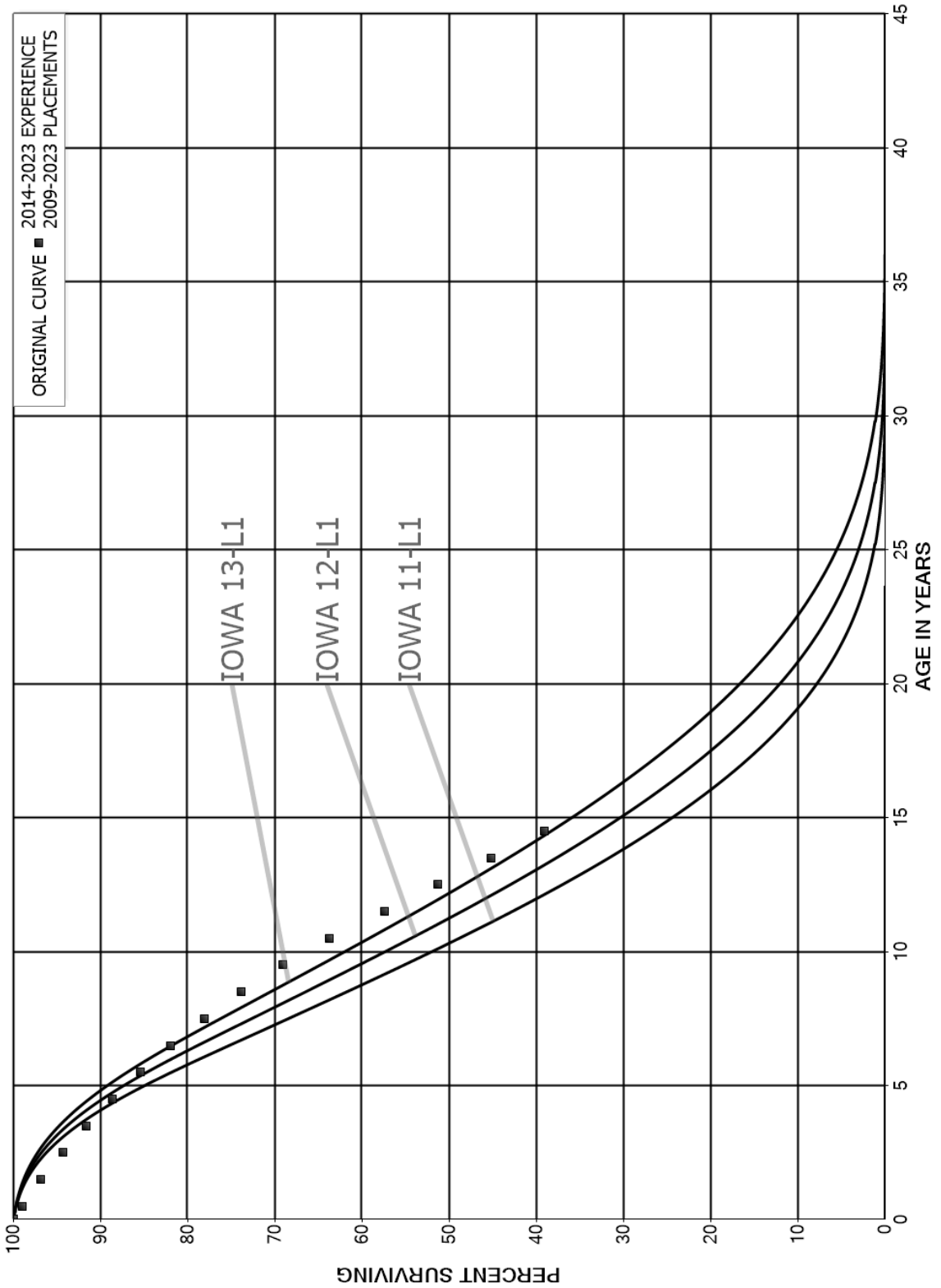


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

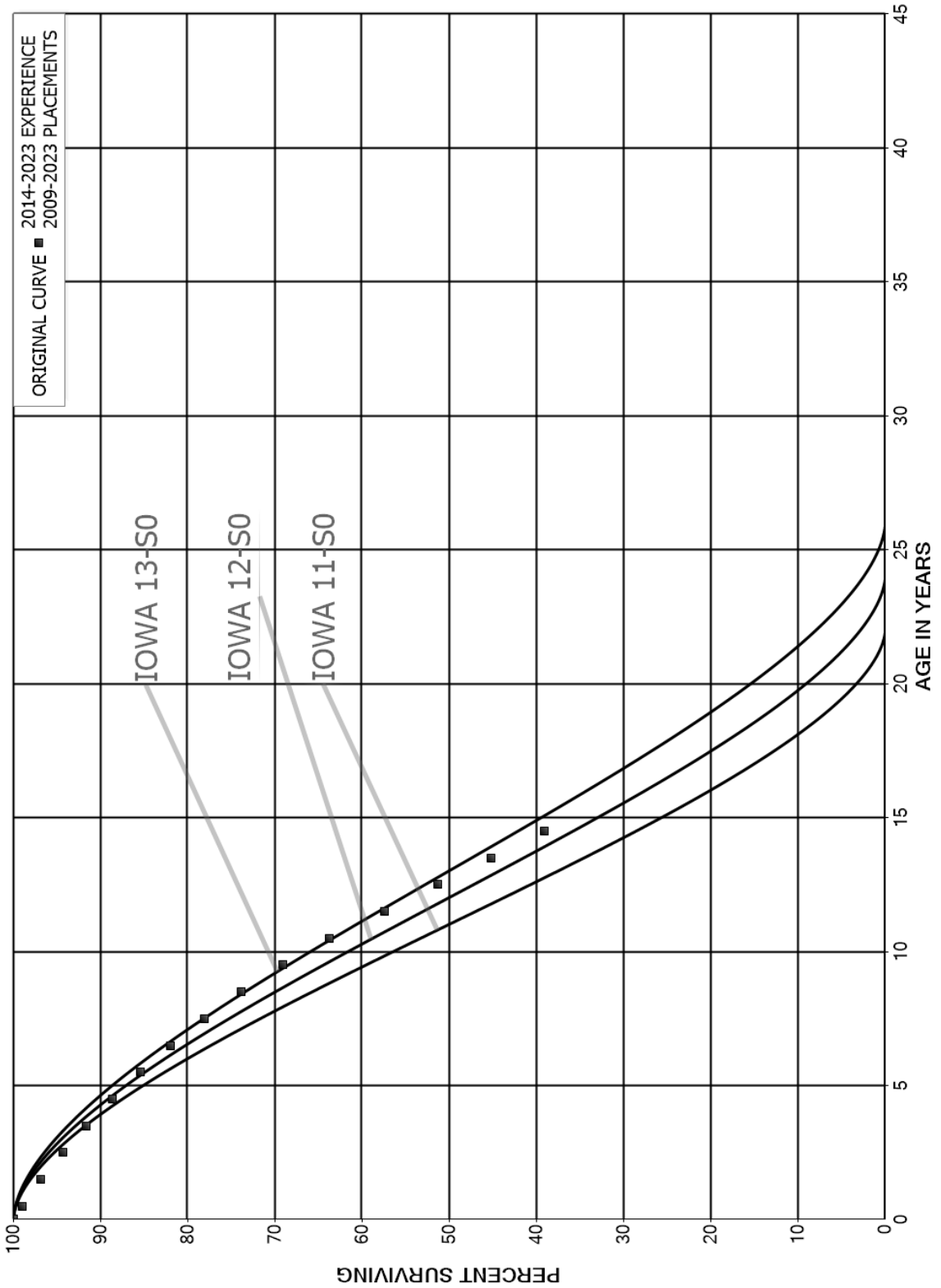


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

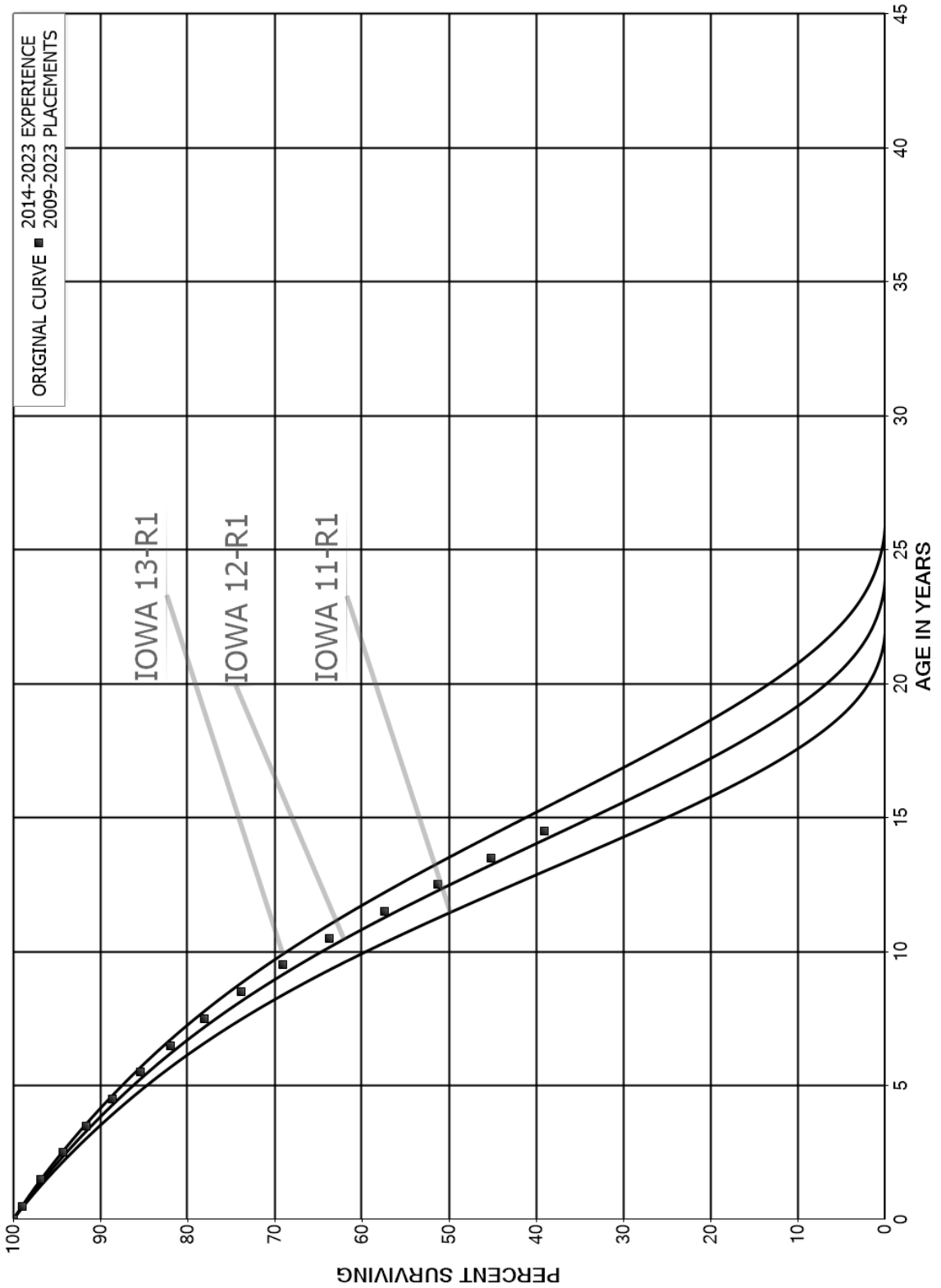
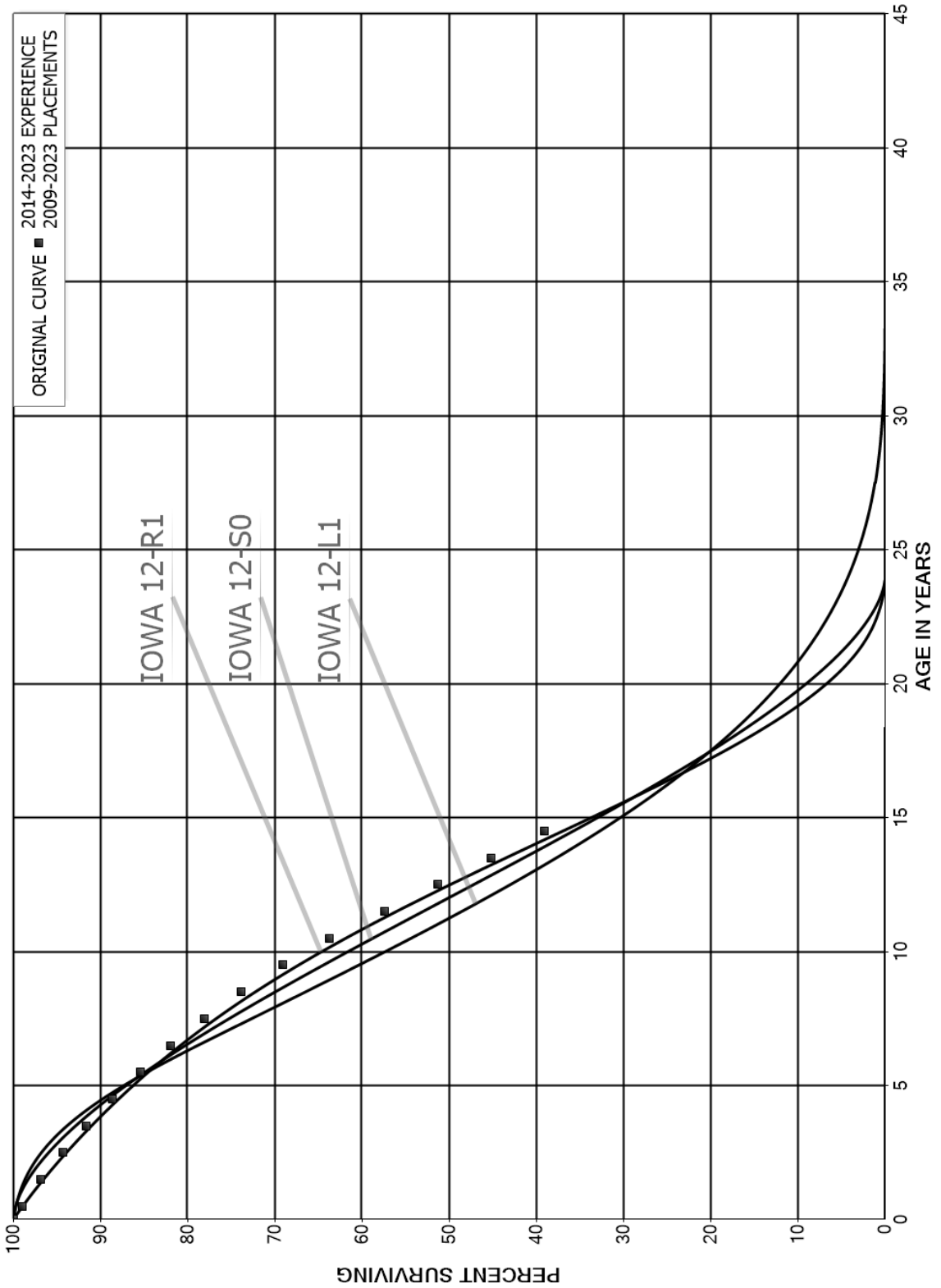


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES



PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

Field Trips

In order to be familiar with the operation of the Company and observe representative portions of the plant, a field trip was conducted for the study. A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirements are obtained during the field trips. This knowledge and information were incorporated in the interpretation and extrapolation of the statistical analyses.

During the period of years our firm has conducted depreciation studies for the Company, the field trips have resulted in numerous reviews of the Company's operating areas. The following is a list of the locations visited during the most recent trip.

November 7, 2023
- Cedar Street Service Center
- Cedar Street Substation
- West Pittsburgh Substation
- Johnson Bronze Substation
- Locust Substation
- West Washington Substation

Judgment.

The survivor curve estimates were based on informed judgment which considered a number of factors. The primary factors were retirement rate analyses of historical service life data; current Company policies and outlook as determined during the discussions with management personnel; and the survivor curve estimates from previous depreciation studies for Pennsylvania Power Company and other electric companies.

The statistical analyses resulted in good to excellent indications of the survivor patterns experienced for most of the major accounts. The plant accounts or

subaccounts for which the statistical analyses were significant factors in the judgments of the survivor curves are as follows:

Account Number	Title
Distribution Plant	
362.00	Station Equipment
362.10	Station Equipment – Subtransmission
364.00	Poles, Towers and Fixtures
364.10	Towers and Fixtures – Subtransmission
364.20	Poles and Fixtures – Subtransmission
365.00	Overhead Conductors and Devices
365.01	Overhead Conductors and Devices – Subtransmission
367.00	Underground Conductors and Devices
367.10	Underground Conductors and Devices – Subtransmission
368.00	Line Transformers
370.10	Meters – Smart Grid
373.10	Street Lighting and Signal Systems
373.20	Street Lighting and Signal Systems - ESIP
General Plant	
390.10	Structures and Improvements - Major
390.20	Structures and Improvements – Cleaning and Grading
392.00	Transportation Equipment
396.00	Power Operated Equipment

Account 368.00, Line Transformers, is used to illustrate the manner in which the study was conducted for the groups in the preceding list. It is a significant account and serves as a typical illustration. Aged plant accounting data have been compiled for the years 1943 through 2023. These data were coded by type of transaction, year in which the transaction took place, and year in which the plant was placed in service. The data were analyzed by the retirement rate method to obtain an indication of the experienced service life characteristics.

The estimated Iowa 43-R1.5 survivor curve is based on the experience band, 1943 through 2023. The estimated survivor curve is an excellent fit of the observed

data, has an average service life very similar to the previous estimate for this account, and is within the typical range of lives used by other electric utilities.

For the combined analysis of Account 364.00, Poles, Towers and Fixtures, and Account 364.2, Poles, Towers and Fixtures – Subtransmission, the estimate of survivor characteristics is based on the 1943-202314 and 1990-2023 experience bands. Most retirements have been due to upgrades to larger poles and wear and tear. Typical service lives for poles and fixtures range from 45 to 60 years. Most of the poles included in this account are wood poles which are subject to decay and ground rot. The continued pole treatment and lack of growth have minimized the retirement levels in the past. The Iowa 65-R1.5 survivor curve reflects the outlook of management, is above the upper end of the range of estimates used by other utilities but is a reasonable interpretation of a significant portion of the survivor curve through age 79.

The estimate of the combined analysis for Account 365.00, Overhead Conductors and Devices, and Account 365.01, Overhead Conductors and Devices – Subtransmission, is a 65-R1, based on management's expectation of a longer life for overhead conductor primarily due to past historical indications and lack of load growth. Most of the remaining overhead conductor included in this account is aluminum with limited forces of retirement. Management's expectation of retirements to be low in the next few years is reflected in the 65-year average service life.

Generally, the survivor curve estimates for the remainder of the accounts were based on engineering judgment, considering the nature of the plant and equipment, review of available historical retirement data and a general knowledge of the service lives for similar equipment in other electric companies.

PART IV. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

PART IV. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

Group Depreciation Procedures

A group procedure for depreciation is appropriate when considering more than a single item of property. Normally, the items within a group do not have identical service lives, but have lives that are dispersed over a range of time. There are two primary group procedures, namely, average service life and equal life group.

In the average service life procedure, the rate of annual depreciation is based on the average life or average remaining life of the group, and this rate is applied to the surviving balances of the group's cost. A characteristic of this procedure is that the cost of plant retired prior to average life is not fully recouped at the time of retirement, whereas the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle, the portion of cost not recouped prior to average life is balanced by the cost recouped subsequent to average life.

In the equal life group procedure, the property group is subdivided according to service life. That is, each equal life group includes that portion of the property which experiences the life of that specific group. The relative size of each equal life group is determined from the property's life dispersion curve. This procedure eliminates the need to base depreciation on average lives, inasmuch as each group is equivalent to a unit having a single life. The full costs of short-lived units are accrued during their lives, leaving no deferral of accruals required to be added to the annual costs associated with long-lived units. The calculated depreciation for the property group is the summation of the calculated depreciation based on the service life of each equal life group.

Remaining Life Annual Accruals

For the purpose of calculating remaining life accrual rates as of December 31, 2024, the estimated book depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation for the vintages calculated by the equal life group procedure follow. The detailed calculations are set forth in the Results of Study section of the report.

Average Service Life Procedure

In the average service life procedure, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the average remaining life of the vintage. The average remaining life is a directly weighted average derived from the estimated future survivor curve in accordance with the average service life procedure.

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which would not be allocated to expense through future whole life depreciation accruals if current forecasts of life characteristics are used as the basis for such accruals. The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account, based upon the attained age and service life. The straight line accrued depreciation ratios are calculated as follows for the average service life procedure:

$$Ratio = 1 - \frac{Average\ Remaining\ Life\ Expectancy}{Average\ Service\ Life}.$$

Equal Life Group Procedure

In the equal life group procedure, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the composite remaining life for the surviving original cost of that vintage. The composite remaining life is derived by compositing the individual equal life group remaining lives in accordance with the following equation:

$$\text{Composite Remaining Life} = \frac{\left(\frac{\text{Book Cost}}{\text{Life}} \times \text{Remaining Life}\right)}{\frac{\text{Book Cost}}{\text{Life}}}$$

The book costs and lives of the several equal life groups which are summed in the foregoing equation are defined by the estimated future survivor curve.

Inasmuch as book cost divided by life equals the whole life annual accrual, the foregoing equation reduces to the following form:

$$\text{Composite Remaining LIfe} = \frac{\sum \text{Whole Life Future Accruals}}{\sum \text{Whole Life Annual Accruals}}$$

or

$$\text{Composite Remaining Life} = \frac{\sum \text{Book Cost} - \text{Calc. Reserve}}{\sum \text{Whole Life Annual Accrual}}.$$

The annual accrual rate for each account is equal to the sum of the remaining life annual accruals for all vintages divided by the account's total original cost. The account's "composite remaining life" is calculated by dividing the sum of the future book accruals for all vintages by the sum of the remaining life annual accruals for all vintages.

The calculated accrued depreciation in the equal life group procedure also represents that portion of depreciable cost which will not be allocated to expense through future accruals. However, the calculation is based at the equal life group level rather than the vintage group level, and does not require the use of averages. The equal life group accrued depreciation ratio is calculated as follows:

$$Ratio = \frac{Remaining\ Life}{Average\ Service\ Life}.$$

Inasmuch as service life minus remaining life equals age, when averages are not employed, the foregoing equation reduces to:

$$Ratio = \frac{Age}{Service\ Life}.$$

The table on the following page illustrates the procedure for calculating straight line equal life group accrued depreciation, using an Iowa 10-L2 survivor curve and a December 31, 2024 calculation date.

In the table, each equal life group is defined by the age interval shown in columns 1 and 2, which identify the ages at which the first and last retirement of each group occur. The group's designated life, shown in column 3, is the midpoint of the interval. In the calculation, the equal life groups of each vintage are arranged such that the midpoint of each one-year age interval coincides with the calculation date, e.g., December 31 in this case. This enables the calculation of annual accruals which are centered on, or as of, the same date as the calculation of accrued depreciation.

The retirement during each age interval, shown in column 4, is the size of each equal life group. It is derived from the Iowa 10-L2 survivor curve and is the difference between the percents surviving (not shown) at the beginning and end of the age interval.

DETAILED COMPUTATION OF ANNUAL AND ACCRUED FACTORS USING THE EQUAL LIFE GROUP PROCEDURE

INPUT PARAMETERS:
CALCULATION DATE.. 12-31-2024
SURVIVOR CURVE.... 10-L2

AGE INTERVAL BEG (1)	END (2)	LIFE (3)	RETIREMENTS DURING INTERVAL (4)	GROUP ANNUAL ACCRUAL (5)=(4)/(3)	YEAR INST (6)	SUMMATION OF ANNUAL ACCRUALS (7)	AVERAGE PERCENT SURVIVING (8)	ANNUAL FACTOR (9)	ACCRUED FACTOR (10)
0.000	1.000	0.500	0.11060	0.11060000000	2024	12.60959803139	99.970208	0.1261	0.0631
1.000	2.000	1.500	0.68009	0.45339333333	2023	12.27230136472	99.549355	0.1233	0.1850
2.000	3.000	2.500	1.59376	0.63750400000	2022	11.72685269806	98.412430	0.1192	0.2980
3.000	4.000	3.500	2.75899	0.78828285714	2021	11.01395926949	96.236055	0.1144	0.4004
4.000	5.000	4.500	4.77918	1.06204000000	2020	10.08879784092	92.466970	0.1091	0.4910
5.000	6.000	5.500	7.29625	1.32659090909	2019	8.89448238637	86.429255	0.1029	0.5660
6.000	7.000	6.500	9.24487	1.42228769231	2018	7.52004308567	78.158695	0.0962	0.6253
7.000	8.000	7.500	10.11468	1.34862400000	2017	6.13458723952	68.478920	0.0896	0.6720
8.000	9.000	8.500	9.97335	1.17333529412	2016	4.87360759246	58.434905	0.0834	0.7089
9.000	10.000	9.500	9.17138	0.96540842105	2015	3.80423573487	48.862540	0.0779	0.7401
10.000	11.000	10.500	8.08376	0.76988190476	2014	2.93659057197	40.234970	0.0730	0.7665
11.000	12.000	11.500	6.97432	0.60646260870	2013	2.24841831524	32.705930	0.0687	0.7901
12.000	13.000	12.500	5.96853	0.47748240000	2012	1.70644581089	26.234505	0.0650	0.8125
13.000	14.000	13.500	5.08848	0.37692444444	2011	1.27924238867	20.706000	0.0618	0.8343
14.000	15.000	14.500	4.30668	0.29701241379	2010	0.94227395955	16.008420	0.0589	0.8541
15.000	16.000	15.500	3.58980	0.23160000000	2009	0.67796775266	12.060180	0.0562	0.8711
16.000	17.000	16.500	2.92081	0.17701878788	2008	0.47365835872	8.804875	0.0538	0.8877
17.000	18.000	17.500	2.30155	0.13151714286	2007	0.31939039335	6.193695	0.0516	0.9030
18.000	19.000	18.500	1.74451	0.09429783784	2006	0.20648290300	4.170665	0.0495	0.9158
19.000	20.000	19.500	1.26319	0.06477897436	2005	0.12694449690	2.666815	0.0476	0.9282
20.000	21.000	20.500	0.86623	0.04225512195	2004	0.07342744874	1.602105	0.0458	0.9389
21.000	22.000	21.500	0.55573	0.02584790698	2003	0.03937593428	0.891125	0.0442	0.9503
22.000	23.000	22.500	0.32766	0.01456266667	2002	0.01917064745	0.449430	0.0427	0.9608
23.000	24.000	23.500	0.17273	0.00735021277	2001	0.00821420773	0.199235	0.0412	0.9682
24.000	25.000	24.500	0.07786	0.00317795918	2000	0.00295012176	0.073940	0.0399	0.9776
25.000	26.000	25.500	0.02770	0.00108627451	1999	0.00081800491	0.021160	0.0387	0.9869
26.000	27.000	26.500	0.00660	0.00024905660	1998	0.00015033936	0.004010	0.0375	0.9938
27.000	28.000	27.500	0.00070	0.00002545455	1997	0.00001308378	0.000360	0.0363	0.9983
28.000	28.100	28.050	0.00001	0.00000035651	1996	0.00000001783	0.000001	0.0178	1.0000
TOTAL			100.00000						

Each equal life group's whole life annual accrual, shown in column 5, equals the group's size (column 4) divided by its life (column 3), except that for the first age interval, the annual accrual is set equal to the group's size.

Columns 6 through 10 show the derivation of the whole life annual factor and accrued factor for each vintage based on the data developed in the first five columns. The year installed is shown in column 6. For all vintages other than the first year (2024), the summation of annual accruals for each year installed, shown in column 7, is calculated by adding one-half of the group annual accrual (column 5) for that vintage's current age interval plus the group annual accruals for all succeeding age intervals. For

example, the figure 12.27230136472 for 2023 equals one-half of 0.45339333333 plus all of the succeeding figures in column 5. Only one half of the annual accrual for the vintage's current age interval group is included in the summation because the equal life group for that interval expires at the midpoint of the current year.

The summation of annual accruals (column 7) for installations during 2024 is calculated on the basis of an in-service date at the midpoint of the year, i.e., June 30. Inasmuch as the overall calculation is centered on December 31, 2024, the first figure in column 7, for vintage 2024, equals the group annual accrual for 2024 plus one-half of the group annual accruals for each of the subsequent years.

The average percent surviving, derived from the Iowa 10-L2 survivor curve, is shown in column 8 for each age interval. The annual factor, shown in column 9, is the result of dividing the summation of annual accruals (column 7) by the average percent surviving (column 8).

The accrued depreciation factor, shown in column 10, equals the annual factor multiplied by the age of the group as of December 31, 2024.

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization, as defined in the Uniform System of Accounts, is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

The calculation of annual and accrued amortization requires the selection of an amortization period. The amortization periods used in this report were based on judgment which incorporated a consideration of the period during which the assets will render most of their service, the amortization periods and service lives used by other utilities, and the service life estimates previously used for the asset under depreciation accounting.

Amortization accounting is appropriate for certain General Plant accounts that represent numerous units of property, but a very small portion of depreciable electric plant in service. The accounts and their amortization periods are as follows:

	Account	Amortization Period, Years
391.00	Office Furniture and Equipment	
	Furniture and Equipment	20
	Data Processing Equipment	5
	Data Processing Equipment - Smart Grid	5
393.00	Stores Equipment	30
394.00	Tools, Shop and Garage Equipment	25
395.00	Laboratory Equipment	20
397.00	Communication Equipment	15
398.00	Miscellaneous Equipment	20

For the purpose of calculating annual amortization amounts as of December 31, 2024, the book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The book reserve assigned to vintages with an age greater than the amortization period is equal to the vintage's original cost. The remaining book reserve is allocated among vintages with an age less than the amortization period in proportion to the calculated accrued amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization

period. The annual amortization amount is determined by dividing the future amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.

AMORTIZATION OF NET SALVAGE

Experienced and estimated net salvage is incorporated in the results of the study, as it was reported on the Company's books and records for the period January 1, 2020 through December 31, 2024. Results of the calculations are shown in Table 4.

Net salvage experienced during the five-year period is presented in this manner to determine the amount of negative net salvage to be amortized for book purposes. In developing the amount to be amortized, the data for the accounts which experienced positive net salvage have been netted with those for accounts which experienced negative net salvage.

In order to be consistent with this manner of recognizing salvage, no adjustments for net salvage were made to the annual accruals and accrued depreciation calculated for each individual account. There were no exclusions from the 202012 through 2024 net salvage accrual.

PART V. RESULTS OF STUDY

PART V. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

Tables 1 through 4 presented on pages V-4 through V-9 summarize the results of the depreciation study as of December 31, 2024. Table 1 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve as of December 31, 2024, future book accruals, calculated annual accrual amount and rate, and composite remaining life for plant in service. Table 2 presents the bringforward of the book depreciation reserve to December 31, 2024. Table 3 sets forth the calculation of the depreciation accruals for the twelve months ended December 31, 2024. Table 4 presents the annual amortization of experienced and estimated net salvage based on the period 2020 through 2024.

DESCRIPTION OF DETAILED TABULATIONS

Supporting statistical data for the estimates of average service lives and survivor curves, the annual depreciation calculations, and gross salvage and cost of removal for the years 2020-2024 are presented in three sections.

The section beginning on page VI-2 sets forth, for each depreciable group analyzed by the retirement rate method, a chart depicting the original and estimated survivor curves followed by a tabular presentation of the original life table(s) plotted on the chart. A cumulative summary, by year installed, for electric plant and the supporting data for the original cost depreciation calculations are presented in the section beginning on page VII-3. The tabulations of experienced and estimated net salvage by

year by account for the five-year period, 2020-2024, are presented in the section beginning on page VIII-2.

In the first section, the survivor curves estimated for the depreciable groups are shown as dark smooth curves on the charts. Each smooth survivor curve is denoted by a numeral followed by the type curve designation. The numeral used is the average life derived from the entire curve from 100 percent to zero percent surviving. In cases where only a segment of the estimated curve is used in the depreciation calculation, the numeral used for identification purposes is not a designation of the average life of the group. The titles of the charts indicate the group, the symbol used to plot the points of the original life table, and the experience and placement bands of the life tables which were plotted. The experience band indicates the range of years for which the retirements were used to develop the stub survivor curve. The placements indicate, for the related experience band, the range of years of installations which appear in the experience.

The tables of the calculated annual depreciation related to original cost are presented in the second section and indicate the estimated average survivor curves used in the calculations. The tables set forth, for each installation year, the original cost, calculated accrued depreciation, allocated book reserve, future book accruals, remaining life expectancy and the calculated annual accrual.

Detailed tabulations setting forth the cost of removal and gross salvage amounts, by plant account for each year, are presented beginning on page VIII-2. The total gross salvage and removal costs, by year, were used to calculate the five-year net salvage amortization presented in Table 4 on page V-9.

PENNSYLVANIA POWER COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2024

	ACCOUNT	SURVIVOR CURVE	ORIGINAL COST AS OF DECEMBER 31, 2024	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)
	ELECTRIC PLANT							
	INTANGIBLE PLANT							
303.00	MISCELLANEOUS INTANGIBLE PLANT	7-SQ	16,674,130.76	11,155,288	5,518,843	1,322,389	*	
303.10	MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	7-SQ	7,170,029.18	6,709,950	460,079	101,121	*	
303.70	MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE	5-SQ	124,316.40	14,097	110,220	24,840	*	
	TOTAL INTANGIBLE PLANT		**23,968,476.34**	**17,879,335**	**6,089,142**	**1,448,350**		
	DISTRIBUTION PLANT							
361.10	STRUCTURES AND IMPROVEMENTS	70-R4	3,499,962.42	814,224	2,685,738	49,641	1.42	54.1
361.11	STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION	70-R4	790,187.07	589,583	200,604	5,247	0.66	38.2
361.20	STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING	70-R4	454,297.63	245,936	208,362	5,340	1.18	39.0
361.21	STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING - SUBTRANSMISSION	70-R4	195,215.93	134,705	60,511	1,901	0.97	31.8
362.00	STATION EQUIPMENT	52-R1	110,539,588.60	23,988,840	86,550,748	2,919,267	2.64	29.6
362.10	STATION EQUIPMENT - SUBTRANSMISSION	52-R1	8,596,049.79	5,084,706	3,511,344	123,956	1.44	28.3
364.00	POLES, TOWERS AND FIXTURES	65-R1.5	147,023,828.58	47,989,139	99,034,689	2,564,360	1.74	38.6
364.10	TOWERS AND FIXTURES - SUBTRANSMISSION	75-R4	7,576.09	7,529	47	5	0.07	9.4
364.20	POLES AND FIXTURES - SUBTRANSMISSION	65-R1.5	8,799,357.42	369,561	8,429,796	233,721	2.66	36.1
365.00	OVERHEAD CONDUCTORS AND DEVICES	65-R1	185,829,135.17	29,836,539	155,992,596	4,194,217	2.26	37.2
365.01	OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	65-R1	3,332,630.26	985,607	2,347,023	63,415	1.90	37.0
365.10	OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND GRADING	64-R1	78,494,768.88	15,046,155	63,448,614	1,602,527	2.04	39.6
366.00	UNDERGROUND CONDUIT	70-R2.5	8,152,468.13	3,337,850	4,814,618	116,834	1.43	41.2
366.10	UNDERGROUND CONDUIT - SUBTRANSMISSION	70-R2.5	64,653.86	59,654	5,000	203	0.31	24.6
367.00	UNDERGROUND CONDUCTORS AND DEVICES	50-R2.5	96,353,634.51	29,685,623	66,668,012	2,195,131	2.28	30.4
367.10	UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION	50-R2.5	108,081.13	50,944	57,138	2,054	1.90	27.8
368.00	LINE TRANSFORMERS	43-R1.5	135,645,971.18	42,141,796	93,504,175	3,977,001	2.93	23.5
369.00	SERVICES	60-R4	47,931,906.40	24,068,344	23,863,562	601,746	1.26	39.7
370.10	METERS - SMART GRID	15-S2	51,150,648.75	22,925,268	28,225,381	4,156,750	8.13	6.8
371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	33-R2	4,092,192.51	2,983,389	1,108,804	77,144	1.89	14.4
373.10	STREET LIGHTING AND SIGNAL SYSTEMS	20-R2	3,813,840.20	1,718,517	2,095,323	264,009	6.92	7.9
373.20	STREET LIGHTING AND SIGNAL SYSTEMS - ESIP	20-R2	24,978.29	8,059	16,919	1,934	7.74	8.7
373.30	STREET LIGHTING AND SIGNAL SYSTEMS - LED	20-R2	4,920,560.21	1,308,151	3,612,409	293,442	5.96	12.3
	TOTAL DISTRIBUTION PLANT		**899,821,533.01**	**253,380,120**	**646,441,413**	**23,449,845**	**2.61**	**27.6**
	GENERAL PLANT							
390.10	STRUCTURES AND IMPROVEMENTS	55-R2	8,632,924.17	3,607,426	5,025,498	158,495	1.84	31.7
390.20	STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING	55-R2	41,240.58	13,332	27,909	833	2.02	33.5
391.10	OFFICE FURNITURE AND EQUIPMENT	20-SQ	40,139.00	8,073	32,066	2,344	5.84	13.7
391.20	OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING EQUIPMENT	5-SQ	706,178.11	472,879	233,299	74,664	10.57	3.1
391.25	OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING EQUIPMENT SMART GRID	5-SQ	1,965,275.95	1,216,651	748,625	268,141	13.64	2.8
392.00	TRANSPORTATION EQUIPMENT	10-L2	1,559,975.84	897,128	662,848	111,207	7.13	6.0
393.00	STORES EQUIPMENT	30-SQ	26,718.30	26,431	287	191	0.71	1.5
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	3,681,861.70	834,893	2,846,969	153,408	4.17	18.6
395.00	LABORATORY EQUIPMENT	20-SQ	21,539.71	17,189	4,351	1,243	5.77	3.5
396.00	POWER OPERATED EQUIPMENT	20-S2	1,391,714.97	456,140	935,575	67,288	4.83	13.9
397.00	COMMUNICATION EQUIPMENT	15-SQ	9,552,324.11	1,679,010	7,873,314	903,941	9.46	8.7
398.00	MISCELLANEOUS EQUIPMENT	20-SQ	7,594.93	7,595	-	-	- **	-
	TOTAL GENERAL PLANT		**27,627,487.37**	**9,236,747**	**18,390,741**	**1,741,755**	**6.30**	**10.6**
	TOTAL DEPRECIABLE PLANT		**951,417,496.72**	**280,496,202**	**670,921,296**	**26,639,950**	**2.80**	**25.2**

PENNSYLVANIA POWER COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2024

	ACCOUNT	SURVIVOR CURVE	ORIGINAL COST AS OF DECEMBER 31, 2024	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)
	NONDEPRECIABLE PLANT							
301.00	ORGANIZATION		22,833.53					
302.00	FRANCHISES AND CONSENTS		68,665.97	772				
350.00	LAND AND EASEMENTS		10,545,129.27					
360.00	LAND AND EASEMENTS		7,395,426.15	(30,747)				
374.00	ARC		4,407.74					
389.00	LAND		226,950.18					
390.30	STRUCTURES AND IMPROVEMENTS - LEASEHOLD IMPROVEMENTS		118,403.96					
399.10	GENERAL PLANT ARO		32,875.01	31,008				
	TOTAL NONDEPRECIABLE PLANT		**18,414,691.81**	**1,034**				
	TOTAL ELECTRIC PLANT		**969,832,188.53**	**280,497,235**				

* ACCRUALS CALCULATED UTILIZING THE AMORTIZATION PERIOD SET FORTH IN COLUMN 3.
** ASSETS ADDED AS OF JANUARY 1, 2025 TO THIS ACCOUNT SHOULD UTILIZE AN ANNUAL ACCRUAL RATE OF 5.00% CONSISTENT WITH A 20-SQ SURVIVOR CURVE.

NOTE: ASSETS ADDED IN ACCOUNT 363.00 (ELECTRIC BATTERY STORAGE) SHOULD UTILIZE AN ANNUAL ACCRUAL RATE OF 6.67% BASED ON A 15-L3 SURVIVOR CURVE.

PENNSYLVANIA POWER COMPANY

TABLE 2. BRINGFORWARD TO DECEMBER 31, 2024 OF THE BOOK RESERVE AS OF DECEMBER 31, 2023

	DEPRECIABLE GROUP	BOOK RESERVE AT BEGINNING OF YEAR +	ANNUAL ACCRUALS +	AMORTIZATION OF NET SALVAGE -	RETIREMENTS +	GROSS SALVAGE -	COST OF REMOVAL +	MISCELLANEOUS DEBITS AND CREDITS =	BOOK RESERVE AT END OF YEAR	BOOK RESERVE AS A PERCENT OF ORIGINAL COST
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	ELECTRIC PLANT									
	INTANGIBLE PLANT									
303	MISCELLANEOUS INTANGIBLE PLANT	10,749,218	1,312,979		906,908				11,155,288	66.90
303.1	MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	6,324,954	474,396		89,399				6,709,950	93.58
303.7	MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE	1,272	12,825						14,097	11.34
	TOTAL INTANGIBLE PLANT	**17,075,443**	**1,800,199**	**0**	**996,307**	**0**	**0**	**0**	**17,879,335**	
	DISTRIBUTION PLANT									
361.1	STRUCTURES AND IMPROVEMENTS	769,581	49,283	5,753	4,157		6,236		814,224	23.10
361.1	STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION	584,325	5,258						589,583	74.61
361.2	STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING	240,582	5,354						245,936	54.14
361.2	STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING - SUBTRANSMISSION	132,800	1,905						134,705	69.00
362	STATION EQUIPMENT	21,762,349	2,923,730	236,263	553,138		380,363		23,988,840	21.70
362.1	STATION EQUIPMENT - SUBTRANSMISSION	4,962,268	125,829	7,237	6,562		4,066		5,084,706	59.15
364	POLES, TOWERS AND FIXTURES	43,915,705	2,691,783	1,381,651					47,989,139	32.64
364.1	TOWERS AND FIXTURES - SUBTRANSMISSION	7,524	5						7,529	99.38
364.2	POLES AND FIXTURES - SUBTRANSMISSION	1,090,076	103,116	3,816	628,564		198,884		369,561	4.20
365	OVERHEAD CONDUCTORS AND DEVICES	26,256,876	4,103,838	1,846,001	1,228,372		1,141,804		29,836,539	16.18
365	OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	914,116	66,359	5,132					985,607	29.57
365.1	OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND GRADING	13,391,777	1,654,378						15,046,155	18.83
366	UNDERGROUND CONDUIT	3,229,862	116,899	76	7,657		1,329		3,337,850	40.94
366.1	UNDERGROUND CONDUIT - SUBTRANSMISSION	59,446	208						59,654	92.27
367	UNDERGROUND CONDUCTORS AND DEVICES	28,057,502	2,145,308	688,193	535,725		669,656		29,685,623	30.81
367.1	UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION	48,850	2,094						50,944	47.13
368	LINE TRANSFORMERS	38,603,036	3,957,856	456,589	692,404		183,281		42,141,796	31.07
369	SERVICES	23,524,271	591,798	193,804	107,346		134,183		24,068,344	50.21
370.1	METERS - SMART GRID	18,420,404	4,407,479	241,931	111,182		33,364		22,925,268	44.82
371	INSTALLATIONS ON CUSTOMERS' PREMISES	2,888,042	83,068	12,279					2,983,389	72.90
373.1	STREET LIGHTING AND SIGNAL SYSTEMS	1,422,119	290,723	18,727	9,348		3,704		1,718,517	45.06
373.2	STREET LIGHTING AND SIGNAL SYSTEMS - ESIP	6,013	2,046						8,059	32.26
373.3	STREET LIGHTING AND SIGNAL SYSTEMS - LED	1,024,891	291,281	46,706	45,488		9,238		1,308,151	26.59
	TOTAL DISTRIBUTION PLANT	**231,312,414**	**23,619,598**	**5,144,158**	**3,929,943**	**0**	**2,766,107**	**0**	**253,380,120**	
	GENERAL PLANT									
390.1	STRUCTURES AND IMPROVEMENTS	3,541,677	151,070	5,025	52,564		37,783		3,607,426	41.79
390.2	STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING	12,486	846						13,332	32.33
391.1	OFFICE FURNITURE AND EQUIPMENT	12,655	4,539		9,120				8,073	20.11
391.2	DATA PROCESSING EQUIPMENT	508,230	65,524		100,875				472,879	66.96
391.3	DATA PROCESSING EQUIPMENT SMART GRID	1,633,028	145,171		561,547				1,216,651	61.91
392	TRANSPORTATION EQUIPMENT	819,443	98,121	(20,436)					897,128	62.25
393	STORES EQUIPMENT	26,239	192						26,431	98.92
394	TOOLS, SHOP AND GARAGE EQUIPMENT	801,529	143,991		110,627				834,893	27.21
395	LABORATORY EQUIPMENT	15,946	1,243						17,189	79.80
396	POWER OPERATED EQUIPMENT	387,977	68,163						456,140	32.78
397	COMMUNICATION EQUIPMENT	2,928,858	829,040	5,256	926,286		1,157,857		1,679,010	16.57
398	MISCELLANEOUS EQUIPMENT	7,595							7,595	100.00
	TOTAL GENERAL PLANT	**10,695,662**	**1,507,900**	**(10,155)**	**1,761,019**	**0**	**1,195,640**	**0**	**9,236,747**	
	TOTAL DEPRECIABLE PLANT	**259,083,519**	**26,927,697**	**5,134,003**	**6,687,270**	**0**	**3,961,747**	**0**	**280,496,202**	
	INTANGIBLE PLANT AND NONDEPRECIABLE PLANT									
302	FRANCHISES AND CONSENTS	772							772	1.12
360	LAND AND EASEMENTS	7,731			38,477				(30,747)	(0.42)
399.1	GENERAL PLANT ARO	31,008							31,008	94.32
	TOTAL INTANGIBLE PLANT AND NONDEPRECIABLE PLANT	**39,511**	**0**	**0**	**38,477**	**0**	**0**	**0**	**1,034**	
	TOTAL ELECTRIC PLANT	**259,123,030**	**26,927,697**	**5,134,003**	**6,725,747**	**0**	**3,961,747**	**0**	**280,497,235**	

PENNSYLVANIA POWER COMPANY

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2024

	ACCOUNT	ORIGINAL COST AS OF DECEMBER 31, 2023	ORIGINAL COST AS OF DECEMBER 31, 2024	ANNUAL ACCRUAL RATE	ANNUAL ACCRUAL AMOUNT
	(1)	(2)	(3)	(4)	(5)
	ELECTRIC PLANT				
	INTANGIBLE PLANT				
303	MISCELLANEOUS INTANGIBLE PLANT	16,818,907.69	16,674,130.76	*	1,312,979
303.1	MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	6,957,285.90	7,170,029.18	*	474,396
303.7	MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE	3,934.00	124,316.40	*	12,825
	TOTAL INTANGIBLE PLANT	**23,780,127.59**	**23,968,476.34**	**7.51**	**1,800,199**
	DISTRIBUTION PLANT				
361.1	STRUCTURES AND IMPROVEMENTS	3,462,547.07	3,499,962.42	1.42	49,283
361.11	STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION	790,187.07	790,187.07	0.67	5,258
361.2	STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING	454,297.63	454,297.63	1.18	5,354
361.21	STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING - SUBTRANSMISSION	195,215.93	195,215.93	0.98	1,905
362	STATION EQUIPMENT	105,561,344.24	110,539,588.60	2.71	2,923,730
362.1	STATION EQUIPMENT - SUBTRANSMISSION	8,536,992.44	8,596,049.79	1.47	125,829
364	POLES, TOWERS AND FIXTURES	147,023,828.58	147,023,828.58	1.83	2,691,783
364.1	TOWERS AND FIXTURES - SUBTRANSMISSION	7,576.09	7,576.09	0.07	5
364.2	POLES AND FIXTURES - SUBTRANSMISSION	3,142,284.83	8,799,357.42	1.73	103,116
365	OVERHEAD CONDUCTORS AND DEVICES	174,773,789.40	185,829,135.16	2.28	4,103,838
365.01	OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	3,332,630.26	3,332,630.26	1.99	66,359
365.1	OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND GRADING	78,494,768.88	78,494,768.88	2.11	1,654,378
366	UNDERGROUND CONDUIT	8,083,551.06	8,152,468.13	1.44	116,899
366.1	UNDERGROUND CONDUIT - SUBTRANSMISSION	64,653.86	64,653.86	0.32	208
367	UNDERGROUND CONDUCTORS AND DEVICES	91,532,113.29	96,353,634.51	2.28	2,145,308
367.1	UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION	108,081.13	108,081.13	1.94	2,094
368	LINE TRANSFORMERS	129,414,333.00	135,645,971.18	2.99	3,957,856
369	SERVICES	46,965,790.84	47,931,906.39	1.25	591,798
370.1	METERS - SMART GRID	49,038,184.26	51,150,648.74	8.80	4,407,479
371	INSTALLATIONS ON CUSTOMERS' PREMISES	4,092,192.51	4,092,192.51	2.03	83,068
373.1	STREET LIGHTING AND SIGNAL SYSTEMS	3,725,717.78	3,813,840.20	7.71	290,723
373.2	STREET LIGHTING AND SIGNAL SYSTEMS - ESIP	24,978.29	24,978.29	8.19	2,046
373.3	STREET LIGHTING AND SIGNAL SYSTEMS - LED	4,515,161.97	4,920,560.21	6.17	291,281
	TOTAL DISTRIBUTION PLANT	**863,340,220.41**	**899,821,532.98**	**2.62**	**23,619,598**
	GENERAL PLANT				
390.1	STRUCTURES AND IMPROVEMENTS	8,159,851.42	8,632,924.18	1.80	151,070
390.2	STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING	41,240.58	41,240.58	2.05	846
391.1	OFFICE FURNITURE AND EQUIPMENT	49,259.21	40,139.00	10.15	4,539
391.2	DATA PROCESSING EQUIPMENT	807,053.16	706,178.11	8.66	65,524
391.25	DATA PROCESSING EQUIPMENT SMART GRID	1,985,481.23	1,965,275.95	7.35	145,171
392	TRANSPORTATION EQUIPMENT	1,434,452.84	1,559,975.84	6.55	98,121
393	STORES EQUIPMENT	26,718.30	26,718.30	0.72	192
394	TOOLS, SHOP AND GARAGE EQUIPMENT	3,127,468.88	3,681,861.70	4.23	143,991
395	LABORATORY EQUIPMENT	21,539.71	21,539.71	5.77	1,243

PENNSYLVANIA POWER COMPANY

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2024

	ACCOUNT	ORIGINAL COST AS OF DECEMBER 31, 2023	ORIGINAL COST AS OF DECEMBER 31, 2024	ANNUAL ACCRUAL RATE	ANNUAL ACCRUAL AMOUNT
	(1)	(2)	(3)	(4)	(5)
396	POWER OPERATED EQUIPMENT	1,391,714.97	1,391,714.97	4.90	68,163
397	COMMUNICATION EQUIPMENT	9,470,211.03	9,552,324.11	8.72	829,040
398	MISCELLANEOUS EQUIPMENT	7,594.93	7,594.93	-	0
	TOTAL GENERAL PLANT	**26,522,586.26**	**27,627,487.38**	**5.46**	**1,507,900**
	TOTAL DEPRECIABLE PLANT	**913,642,934.26**	**951,417,496.70**	**2.83**	**26,927,697**

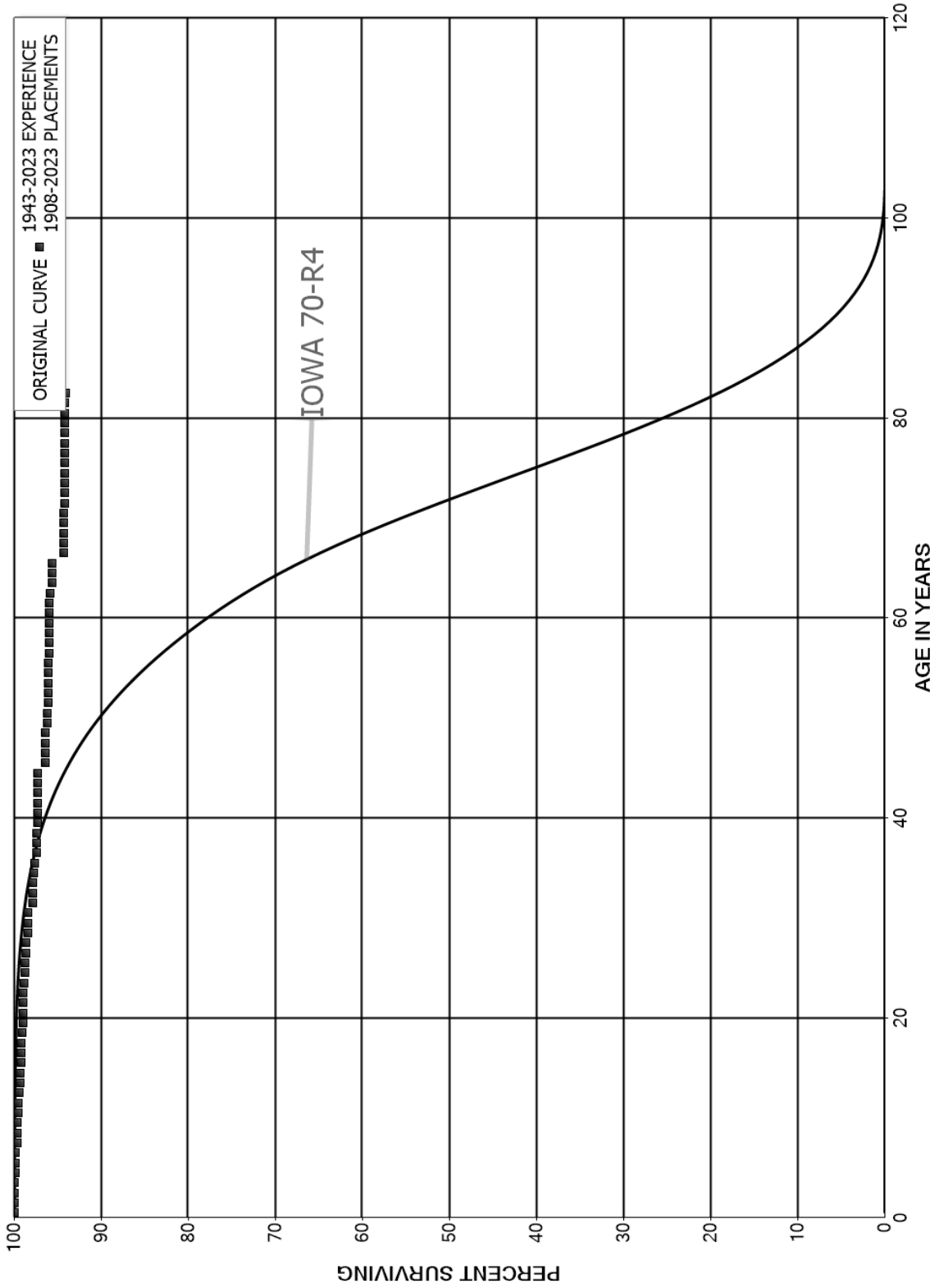
PENNSYLVANIA POWER COMPANY

TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

ACCOUNT (1)	2020 COST OF REMOVAL (2)	2020 GROSS SALVAGE (3)	2021 COST OF REMOVAL (4)	2021 GROSS SALVAGE (5)	2022 COST OF REMOVAL (6)	2022 GROSS SALVAGE (7)	2023 COST OF REMOVAL (8)	2023 GROSS SALVAGE (9)	2024 COST OF REMOVAL (10)	2024 GROSS SALVAGE (11)	NET SALVAGE (12)	SALVAGE ACCRUAL (13)=(12)/5
361.1	20,315						8,452		6,236		(35,003)	(7,001)
362	221,502		246,012		320,828		122,986		380,363		(1,291,691)	(258,338)
362.1	11,793		4,650						4,066		(20,509)	(4,102)
364	1,082,809		1,030,020		1,411,627		2,376,938		198,884		(5,901,393)	(1,180,279)
364.2			679		3,008		2,920				(205,491)	(41,098)
365	2,293,793		1,750,443		1,659,187		1,238,982		1,141,804		(8,084,208)	(1,616,842)
365.01	89		1,961		288		2,779				(5,117)	(1,023)
366							378		1,329		(1,707)	(341)
367	447,338		432,343		606,758		800,476		669,656		(2,956,570)	(591,314)
368	408,329		350,522		465,552		654,524		183,281		(2,062,208)	(412,442)
369	229,728		187,937		268,504		137,607		134,183		(957,958)	(191,592)
370.1	137,778		365,584		483,484		213,701		33,364		(1,233,910)	(246,782)
371	10,109		10,381		15,915		16,817				(53,223)	(10,645)
373.1	15,352		7,337		7,280		20,854		3,704		(54,527)	(10,905)
373.3	33,212		46,288		50,676		70,140		9,238		(209,754)	(41,951)
390.1	10,125		15,000						37,783		(62,908)	(12,582)
392								101,224			101,224	20,245
397			171		25,772		337		1,157,857		(1,184,138)	(236,828)
TOTAL	4,922,272		4,449,328		5,319,077		5,667,890	101,224	3,961,747		(24,219,091)	(4,843,820)

PART VI. SERVICE LIFE STATISTICS

PENNSYLVANIA POWER COMPANY
ACCOUNTS 361.10 AND 361.20 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA POWER COMPANY

ACCOUNTS 361.10 AND 361.20 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1908-2023 EXPERIENCE BAND 1943-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	8,850,915		0.0000	1.0000	100.00
0.5	8,849,773		0.0000	1.0000	100.00
1.5	8,693,581		0.0000	1.0000	100.00
2.5	8,193,905	6,452	0.0008	0.9992	100.00
3.5	7,798,733	6,109	0.0008	0.9992	99.92
4.5	7,677,603	578	0.0001	0.9999	99.84
5.5	7,605,265	1,106	0.0001	0.9999	99.84
6.5	7,116,119	11,972	0.0017	0.9983	99.82
7.5	6,668,823	1,536	0.0002	0.9998	99.65
8.5	6,376,556	1,656	0.0003	0.9997	99.63
9.5	6,327,114	5,048	0.0008	0.9992	99.60
10.5	6,089,731	4,414	0.0007	0.9993	99.52
11.5	6,128,891	495	0.0001	0.9999	99.45
12.5	6,137,889	7,389	0.0012	0.9988	99.44
13.5	6,059,918	2,866	0.0005	0.9995	99.32
14.5	5,927,682	5,951	0.0010	0.9990	99.28
15.5	5,136,577	183	0.0000	1.0000	99.18
16.5	4,818,982	1,373	0.0003	0.9997	99.17
17.5	5,353,838	2,184	0.0004	0.9996	99.15
18.5	4,133,806	5,840	0.0014	0.9986	99.11
19.5	3,983,740	1,097	0.0003	0.9997	98.97
20.5	3,975,972	1,187	0.0003	0.9997	98.94
21.5	3,920,769		0.0000	1.0000	98.91
22.5	3,873,298	2,576	0.0007	0.9993	98.91
23.5	3,870,869	2,656	0.0007	0.9993	98.84
24.5	2,518,924	580	0.0002	0.9998	98.78
25.5	2,496,559	4,464	0.0018	0.9982	98.75
26.5	2,532,350	181	0.0001	0.9999	98.58
27.5	2,442,941	3,340	0.0014	0.9986	98.57
28.5	2,412,750	2,228	0.0009	0.9991	98.43
29.5	2,065,669		0.0000	1.0000	98.34
30.5	1,838,224	9,280	0.0050	0.9950	98.34
31.5	1,802,967		0.0000	1.0000	97.85
32.5	1,615,163		0.0000	1.0000	97.85
33.5	1,411,687	1,057	0.0007	0.9993	97.85
34.5	1,274,705	2,337	0.0018	0.9982	97.77
35.5	1,191,751	1,824	0.0015	0.9985	97.59
36.5	1,171,729	368	0.0003	0.9997	97.45
37.5	1,062,028	74	0.0001	0.9999	97.41
38.5	1,041,365	827	0.0008	0.9992	97.41

PENNSYLVANIA POWER COMPANY

ACCOUNTS 361.10 AND 361.20 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1908-2023 EXPERIENCE BAND 1943-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	938,078		0.0000	1.0000	97.33
40.5	930,619	111	0.0001	0.9999	97.33
41.5	870,824	364	0.0004	0.9996	97.32
42.5	807,752		0.0000	1.0000	97.28
43.5	804,141		0.0000	1.0000	97.28
44.5	708,458	6,384	0.0090	0.9910	97.28
45.5	675,550		0.0000	1.0000	96.40
46.5	665,376		0.0000	1.0000	96.40
47.5	614,580	282	0.0005	0.9995	96.40
48.5	533,808	963	0.0018	0.9982	96.36
49.5	498,881		0.0000	1.0000	96.18
50.5	488,264	349	0.0007	0.9993	96.18
51.5	473,545		0.0000	1.0000	96.11
52.5	455,730	436	0.0010	0.9990	96.11
53.5	453,797		0.0000	1.0000	96.02
54.5	453,193		0.0000	1.0000	96.02
55.5	440,858	153	0.0003	0.9997	96.02
56.5	429,299		0.0000	1.0000	95.99
57.5	414,591		0.0000	1.0000	95.99
58.5	414,854	164	0.0004	0.9996	95.99
59.5	407,364		0.0000	1.0000	95.95
60.5	412,147		0.0000	1.0000	95.95
61.5	367,890	639	0.0017	0.9983	95.95
62.5	364,076	576	0.0016	0.9984	95.78
63.5	363,500		0.0000	1.0000	95.63
64.5	361,030		0.0000	1.0000	95.63
65.5	326,811	4,623	0.0141	0.9859	95.63
66.5	306,480		0.0000	1.0000	94.28
67.5	293,624		0.0000	1.0000	94.28
68.5	289,100		0.0000	1.0000	94.28
69.5	272,530		0.0000	1.0000	94.28
70.5	244,193	300	0.0012	0.9988	94.28
71.5	194,114		0.0000	1.0000	94.16
72.5	187,448		0.0000	1.0000	94.16
73.5	174,780		0.0000	1.0000	94.16
74.5	143,230		0.0000	1.0000	94.16
75.5	142,860		0.0000	1.0000	94.16
76.5	139,769		0.0000	1.0000	94.16
77.5	137,208		0.0000	1.0000	94.16
78.5	137,208		0.0000	1.0000	94.16

PENNSYLVANIA POWER COMPANY

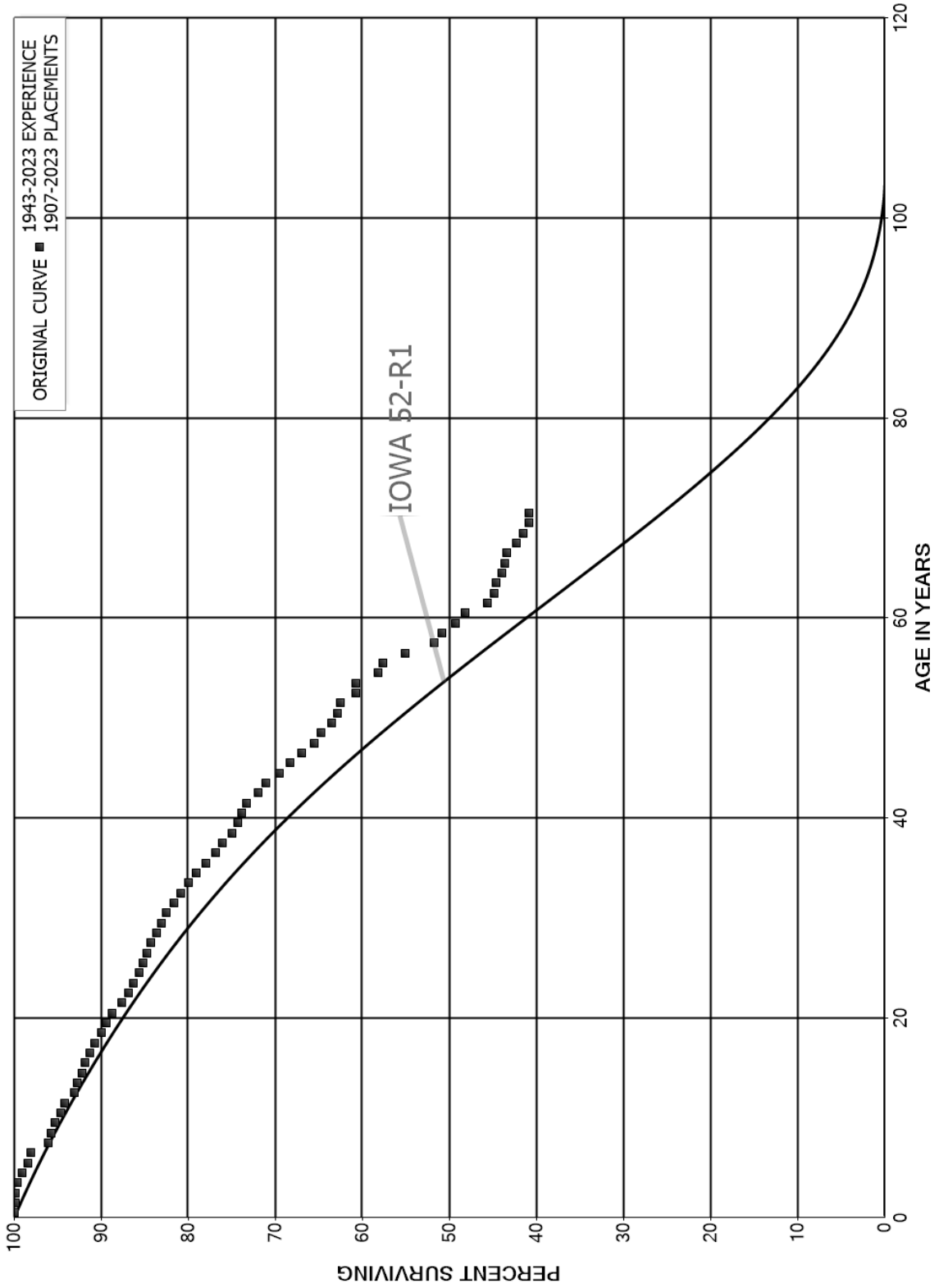
ACCOUNTS 361.10 AND 361.20 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1908-2023 EXPERIENCE BAND 1943-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	136,686		0.0000	1.0000	94.16
80.5	136,686		0.0000	1.0000	94.16
81.5	136,686	190	0.0014	0.9986	94.16
82.5	101,437		0.0000	1.0000	94.03
83.5	98,850		0.0000	1.0000	94.03
84.5	102,468		0.0000	1.0000	94.03
85.5	101,921		0.0000	1.0000	94.03
86.5	101,311		0.0000	1.0000	94.03
87.5	101,311		0.0000	1.0000	94.03
88.5	101,311		0.0000	1.0000	94.03
89.5	98,493		0.0000	1.0000	94.03
90.5	98,493		0.0000	1.0000	94.03
91.5	94,056		0.0000	1.0000	94.03
92.5	94,056		0.0000	1.0000	94.03
93.5	76,521		0.0000	1.0000	94.03
94.5	71,166		0.0000	1.0000	94.03
95.5	70,721		0.0000	1.0000	94.03
96.5	60,659		0.0000	1.0000	94.03
97.5	60,659		0.0000	1.0000	94.03
98.5	60,659		0.0000	1.0000	94.03
99.5	60,549		0.0000	1.0000	94.03
100.5	60,549		0.0000	1.0000	94.03
101.5	60,549		0.0000	1.0000	94.03
102.5	60,549		0.0000	1.0000	94.03
103.5	60,549		0.0000	1.0000	94.03
104.5	60,549		0.0000	1.0000	94.03
105.5	60,549		0.0000	1.0000	94.03
106.5	60,549		0.0000	1.0000	94.03
107.5	100		0.0000	1.0000	94.03
108.5	100		0.0000	1.0000	94.03
109.5	100		0.0000	1.0000	94.03
110.5	100		0.0000	1.0000	94.03
111.5	100		0.0000	1.0000	94.03
112.5	100		0.0000	1.0000	94.03
113.5					94.03

PENNSYLVANIA POWER COMPANY
ACCOUNT 362.00 STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA POWER COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1907-2023 EXPERIENCE BAND 1943-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	180,573,450		0.0000	1.0000	100.00
0.5	171,155,327	189,032	0.0011	0.9989	100.00
1.5	166,157,841	173,754	0.0010	0.9990	99.89
2.5	156,028,137	343,251	0.0022	0.9978	99.79
3.5	150,747,786	781,248	0.0052	0.9948	99.57
4.5	141,237,882	996,733	0.0071	0.9929	99.05
5.5	129,037,004	359,632	0.0028	0.9972	98.35
6.5	122,021,405	2,538,855	0.0208	0.9792	98.08
7.5	108,521,223	403,603	0.0037	0.9963	96.04
8.5	98,133,566	353,830	0.0036	0.9964	95.68
9.5	95,519,394	686,217	0.0072	0.9928	95.33
10.5	93,328,772	421,163	0.0045	0.9955	94.65
11.5	92,351,416	1,100,095	0.0119	0.9881	94.22
12.5	91,006,078	393,189	0.0043	0.9957	93.10
13.5	87,710,420	509,763	0.0058	0.9942	92.70
14.5	83,317,550	318,989	0.0038	0.9962	92.16
15.5	74,307,280	393,784	0.0053	0.9947	91.81
16.5	66,700,462	465,847	0.0070	0.9930	91.32
17.5	66,280,299	455,375	0.0069	0.9931	90.68
18.5	57,801,288	400,425	0.0069	0.9931	90.06
19.5	55,730,714	422,874	0.0076	0.9924	89.43
20.5	53,418,469	629,336	0.0118	0.9882	88.76
21.5	48,869,070	437,066	0.0089	0.9911	87.71
22.5	48,416,447	295,408	0.0061	0.9939	86.93
23.5	47,512,877	342,208	0.0072	0.9928	86.40
24.5	39,783,443	242,102	0.0061	0.9939	85.77
25.5	37,412,109	178,163	0.0048	0.9952	85.25
26.5	35,792,589	179,121	0.0050	0.9950	84.84
27.5	34,178,402	280,115	0.0082	0.9918	84.42
28.5	31,179,475	230,489	0.0074	0.9926	83.73
29.5	27,972,169	188,801	0.0067	0.9933	83.11
30.5	26,112,168	281,185	0.0108	0.9892	82.55
31.5	23,377,450	223,557	0.0096	0.9904	81.66
32.5	20,277,558	200,089	0.0099	0.9901	80.88
33.5	18,188,201	214,993	0.0118	0.9882	80.08
34.5	16,799,044	240,419	0.0143	0.9857	79.13
35.5	15,970,489	228,377	0.0143	0.9857	78.00
36.5	14,972,452	150,645	0.0101	0.9899	76.89
37.5	13,829,979	203,291	0.0147	0.9853	76.11
38.5	13,263,396	105,549	0.0080	0.9920	74.99

PENNSYLVANIA POWER COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1907-2023 EXPERIENCE BAND 1943-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	12,144,333	87,293	0.0072	0.9928	74.40
40.5	11,833,038	81,320	0.0069	0.9931	73.86
41.5	11,194,470	202,058	0.0180	0.9820	73.35
42.5	10,850,735	128,497	0.0118	0.9882	72.03
43.5	10,079,429	221,734	0.0220	0.9780	71.18
44.5	8,718,152	154,740	0.0177	0.9823	69.61
45.5	7,848,363	159,889	0.0204	0.9796	68.38
46.5	7,346,686	157,616	0.0215	0.9785	66.98
47.5	6,686,801	72,536	0.0108	0.9892	65.55
48.5	6,023,355	113,248	0.0188	0.9812	64.84
49.5	5,166,021	59,588	0.0115	0.9885	63.62
50.5	4,817,811	25,843	0.0054	0.9946	62.88
51.5	4,349,653	118,379	0.0272	0.9728	62.55
52.5	3,966,498	6,081	0.0015	0.9985	60.84
53.5	3,700,028	155,376	0.0420	0.9580	60.75
54.5	3,540,587	28,698	0.0081	0.9919	58.20
55.5	3,202,796	143,183	0.0447	0.9553	57.73
56.5	2,735,633	165,562	0.0605	0.9395	55.15
57.5	2,371,981	43,032	0.0181	0.9819	51.81
58.5	2,318,324	70,022	0.0302	0.9698	50.87
59.5	2,219,126	50,667	0.0228	0.9772	49.33
60.5	1,949,907	101,617	0.0521	0.9479	48.21
61.5	1,793,506	32,071	0.0179	0.9821	45.69
62.5	1,561,177	8,719	0.0056	0.9944	44.88
63.5	1,506,117	19,137	0.0127	0.9873	44.63
64.5	1,383,360	13,845	0.0100	0.9900	44.06
65.5	1,184,838	3,814	0.0032	0.9968	43.62
66.5	1,085,058	28,616	0.0264	0.9736	43.48
67.5	993,413	18,089	0.0182	0.9818	42.33
68.5	943,889	15,461	0.0164	0.9836	41.56
69.5	809,212	723	0.0009	0.9991	40.88
70.5	586,330	4,484	0.0076	0.9924	40.84
71.5	475,478	199	0.0004	0.9996	40.53
72.5	418,118	495	0.0012	0.9988	40.51
73.5	343,563	98	0.0003	0.9997	40.47
74.5	270,285		0.0000	1.0000	40.45
75.5	232,917	91	0.0004	0.9996	40.45
76.5	231,601	7,281	0.0314	0.9686	40.44
77.5	222,521	4,476	0.0201	0.9799	39.17
78.5	216,829	553	0.0025	0.9975	38.38

PENNSYLVANIA POWER COMPANY

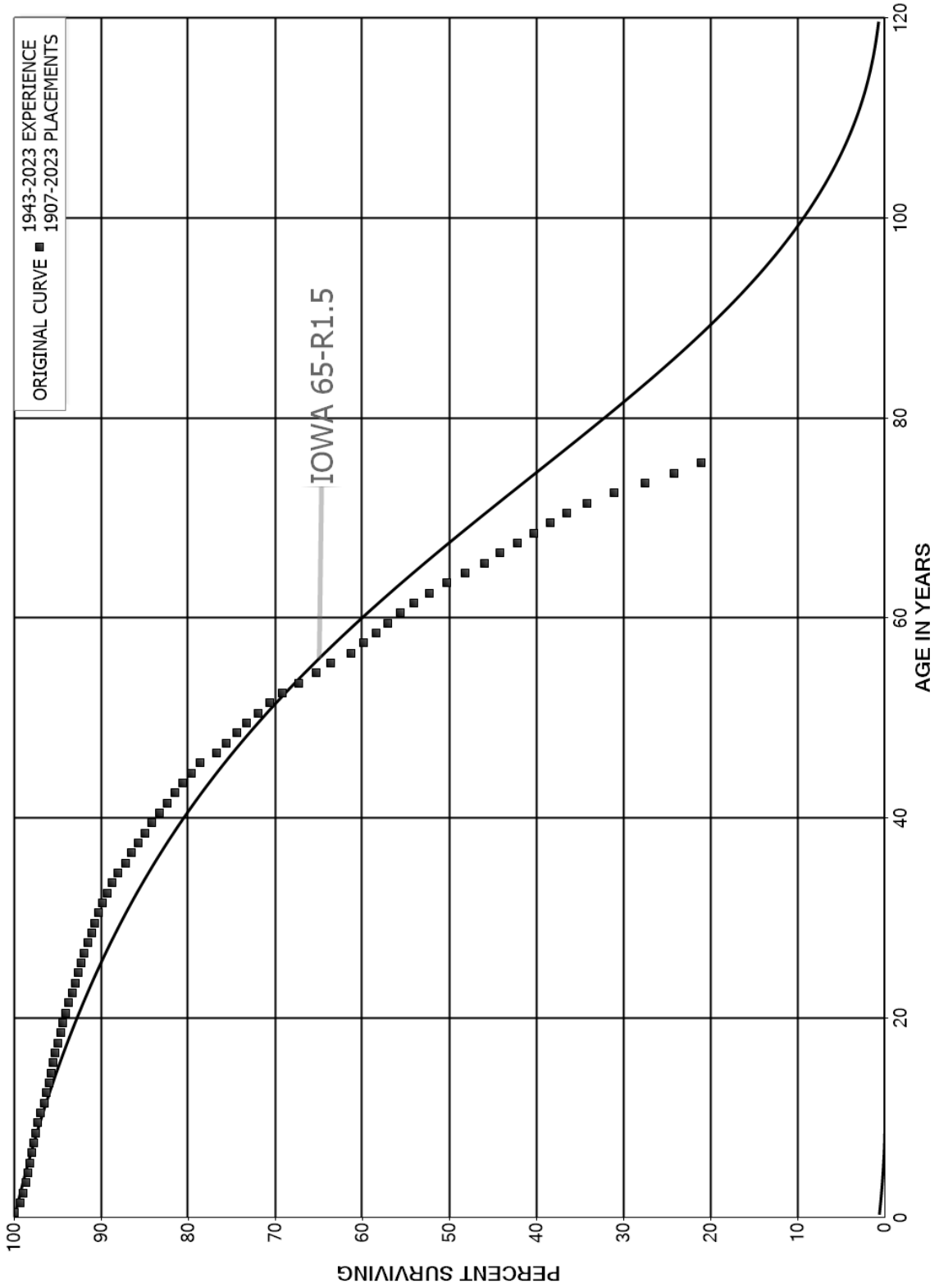
ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1907-2023 EXPERIENCE BAND 1943-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	210,605		0.0000	1.0000	38.28
80.5	210,426		0.0000	1.0000	38.28
81.5	209,840	16,983	0.0809	0.9191	38.28
82.5	191,912	125	0.0007	0.9993	35.18
83.5	183,982		0.0000	1.0000	35.16
84.5	173,160	4,895	0.0283	0.9717	35.16
85.5	168,152		0.0000	1.0000	34.17
86.5	167,903	2,431	0.0145	0.9855	34.17
87.5	164,968	4,411	0.0267	0.9733	33.67
88.5	160,558		0.0000	1.0000	32.77
89.5	160,558	4,447	0.0277	0.9723	32.77
90.5	156,052		0.0000	1.0000	31.86
91.5	155,933		0.0000	1.0000	31.86
92.5	155,445		0.0000	1.0000	31.86
93.5	81,697		0.0000	1.0000	31.86
94.5	10,571		0.0000	1.0000	31.86
95.5	10,123		0.0000	1.0000	31.86
96.5	3,935		0.0000	1.0000	31.86
97.5	3,368		0.0000	1.0000	31.86
98.5	3,368		0.0000	1.0000	31.86
99.5	3,158		0.0000	1.0000	31.86
100.5	2,558		0.0000	1.0000	31.86
101.5	2,558		0.0000	1.0000	31.86
102.5	2,558		0.0000	1.0000	31.86
103.5	2,558		0.0000	1.0000	31.86
104.5	2,558		0.0000	1.0000	31.86
105.5	2,558		0.0000	1.0000	31.86
106.5	2,558		0.0000	1.0000	31.86
107.5	41		0.0000	1.0000	31.86
108.5	41		0.0000	1.0000	31.86
109.5	41		0.0000	1.0000	31.86
110.5	41		0.0000	1.0000	31.86
111.5	41		0.0000	1.0000	31.86
112.5	41		0.0000	1.0000	31.86
113.5	41		0.0000	1.0000	31.86
114.5					31.86

PENNSYLVANIA POWER COMPANY
ACCOUNT 364.00 AND 364.20 POLES, TOWERS AND FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA POWER COMPANY

ACCOUNT 364.00 AND 364.20 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1907-2023 EXPERIENCE BAND 1943-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	184,150,164	152,056	0.0008	0.9992	100.00
0.5	178,017,730	1,160,457	0.0065	0.9935	99.92
1.5	169,208,152	557,728	0.0033	0.9967	99.27
2.5	161,369,890	515,279	0.0032	0.9968	98.94
3.5	153,285,580	339,692	0.0022	0.9978	98.62
4.5	145,202,088	352,232	0.0024	0.9976	98.40
5.5	140,681,598	286,692	0.0020	0.9980	98.17
6.5	134,477,256	308,594	0.0023	0.9977	97.97
7.5	125,498,288	373,235	0.0030	0.9970	97.74
8.5	120,455,025	261,779	0.0022	0.9978	97.45
9.5	115,826,364	335,307	0.0029	0.9971	97.24
10.5	111,048,251	496,633	0.0045	0.9955	96.96
11.5	107,141,559	268,058	0.0025	0.9975	96.52
12.5	102,189,094	341,558	0.0033	0.9967	96.28
13.5	97,667,198	215,791	0.0022	0.9978	95.96
14.5	94,525,517	257,014	0.0027	0.9973	95.75
15.5	90,394,943	235,149	0.0026	0.9974	95.49
16.5	82,672,544	246,928	0.0030	0.9970	95.24
17.5	79,766,799	243,082	0.0030	0.9970	94.95
18.5	76,043,902	233,920	0.0031	0.9969	94.67
19.5	72,582,017	247,529	0.0034	0.9966	94.37
20.5	69,246,217	271,752	0.0039	0.9961	94.05
21.5	65,958,958	287,679	0.0044	0.9956	93.68
22.5	63,477,716	214,397	0.0034	0.9966	93.27
23.5	61,115,994	244,326	0.0040	0.9960	92.96
24.5	58,602,723	198,543	0.0034	0.9966	92.59
25.5	55,521,594	188,349	0.0034	0.9966	92.27
26.5	53,493,805	265,996	0.0050	0.9950	91.96
27.5	50,507,033	220,159	0.0044	0.9956	91.50
28.5	48,019,983	216,429	0.0045	0.9955	91.11
29.5	44,812,199	206,147	0.0046	0.9954	90.69
30.5	41,656,034	214,458	0.0051	0.9949	90.28
31.5	38,919,150	232,031	0.0060	0.9940	89.81
32.5	36,313,526	228,210	0.0063	0.9937	89.28
33.5	33,768,069	261,107	0.0077	0.9923	88.72
34.5	31,360,103	315,463	0.0101	0.9899	88.03
35.5	28,734,944	225,320	0.0078	0.9922	87.14
36.5	26,492,056	241,965	0.0091	0.9909	86.46
37.5	24,414,984	217,523	0.0089	0.9911	85.67
38.5	22,224,267	203,314	0.0091	0.9909	84.91

PENNSYLVANIA POWER COMPANY

ACCOUNT 364.00 AND 364.20 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1907-2023 EXPERIENCE BAND 1943-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	20,636,130	200,614	0.0097	0.9903	84.13
40.5	18,629,744	201,331	0.0108	0.9892	83.31
41.5	17,126,756	186,116	0.0109	0.9891	82.41
42.5	15,418,977	180,815	0.0117	0.9883	81.52
43.5	13,898,805	159,972	0.0115	0.9885	80.56
44.5	12,712,944	168,726	0.0133	0.9867	79.63
45.5	11,763,919	286,175	0.0243	0.9757	78.58
46.5	10,680,794	154,572	0.0145	0.9855	76.67
47.5	9,899,018	150,395	0.0152	0.9848	75.56
48.5	9,032,479	137,503	0.0152	0.9848	74.41
49.5	8,222,406	144,256	0.0175	0.9825	73.28
50.5	7,501,888	141,846	0.0189	0.9811	71.99
51.5	6,799,221	141,149	0.0208	0.9792	70.63
52.5	6,120,303	166,418	0.0272	0.9728	69.16
53.5	5,500,765	161,734	0.0294	0.9706	67.28
54.5	4,896,619	127,994	0.0261	0.9739	65.30
55.5	4,367,820	152,726	0.0350	0.9650	63.60
56.5	3,777,293	90,433	0.0239	0.9761	61.37
57.5	3,272,889	79,576	0.0243	0.9757	59.90
58.5	2,881,533	67,875	0.0236	0.9764	58.45
59.5	2,535,559	63,488	0.0250	0.9750	57.07
60.5	2,253,724	61,079	0.0271	0.9729	55.64
61.5	1,956,911	63,418	0.0324	0.9676	54.13
62.5	1,696,923	65,784	0.0388	0.9612	52.38
63.5	1,438,395	62,469	0.0434	0.9566	50.35
64.5	1,188,930	53,468	0.0450	0.9550	48.16
65.5	1,019,871	37,376	0.0366	0.9634	46.00
66.5	940,974	41,428	0.0440	0.9560	44.31
67.5	790,112	35,590	0.0450	0.9550	42.36
68.5	674,657	32,264	0.0478	0.9522	40.45
69.5	559,656	27,342	0.0489	0.9511	38.52
70.5	454,727	28,497	0.0627	0.9373	36.64
71.5	372,522	34,013	0.0913	0.9087	34.34
72.5	288,381	32,884	0.1140	0.8860	31.20
73.5	230,631	28,743	0.1246	0.8754	27.65
74.5	164,889	20,649	0.1252	0.8748	24.20
75.5	128,362	6,277	0.0489	0.9511	21.17
76.5	108,638	4,824	0.0444	0.9556	20.13
77.5	101,213	3,511	0.0347	0.9653	19.24
78.5	95,827	3,357	0.0350	0.9650	18.57

PENNSYLVANIA POWER COMPANY

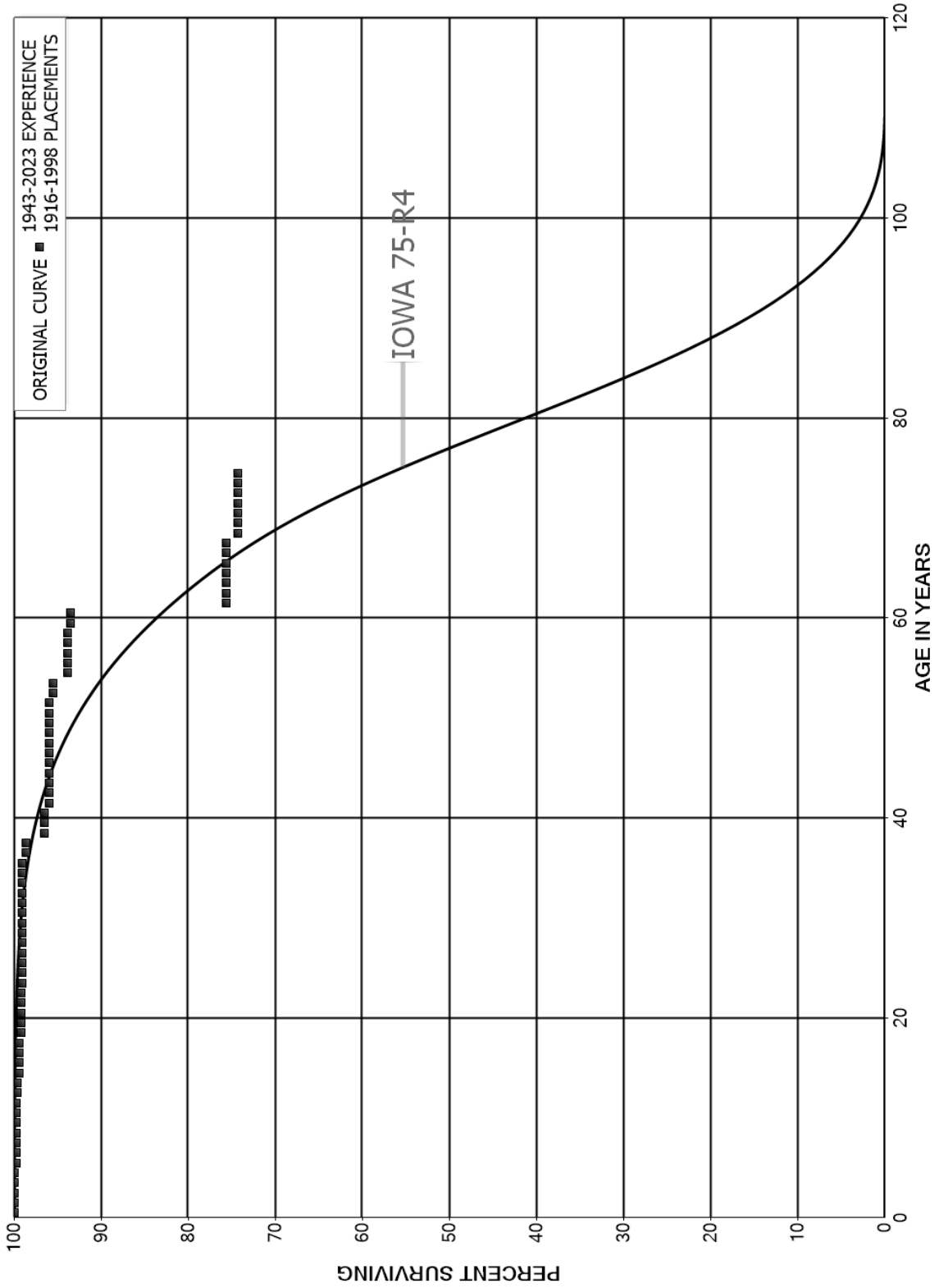
ACCOUNT 364.00 AND 364.20 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1907-2023 EXPERIENCE BAND 1943-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	90,864	2,861	0.0315	0.9685	17.92
80.5	85,408	2,160	0.0253	0.9747	17.36
81.5	79,860	1,708	0.0214	0.9786	16.92
82.5	74,284	1,105	0.0149	0.9851	16.56
83.5	71,392	753	0.0105	0.9895	16.31
84.5	65,085	417	0.0064	0.9936	16.14
85.5	62,792	472	0.0075	0.9925	16.04
86.5	5,488	221	0.0402	0.9598	15.92
87.5	4,414	319	0.0723	0.9277	15.28
88.5	3,841	120	0.0313	0.9687	14.17
89.5	3,570	162	0.0454	0.9546	13.73
90.5	3,329	70	0.0211	0.9789	13.10
91.5	2,915	5	0.0017	0.9983	12.83
92.5	2,907	6	0.0020	0.9980	12.81
93.5	1,531	3	0.0021	0.9979	12.78
94.5	1,401	0	0.0003	0.9997	12.75
95.5	324		0.0000	1.0000	12.75
96.5					12.75

PENNSYLVANIA POWER COMPANY
ACCOUNT 364.10 TOWERS AND FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA POWER COMPANY

ACCOUNT 364.10 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1916-1998 EXPERIENCE BAND 1943-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	12,210,188		0.0000	1.0000	100.00
0.5	12,113,180	651	0.0001	0.9999	100.00
1.5	12,111,807		0.0000	1.0000	99.99
2.5	12,112,647		0.0000	1.0000	99.99
3.5	12,141,618	1,109	0.0001	0.9999	99.99
4.5	12,139,317	25,359	0.0021	0.9979	99.99
5.5	12,111,857	5,190	0.0004	0.9996	99.78
6.5	12,106,667	5,728	0.0005	0.9995	99.73
7.5	12,100,939		0.0000	1.0000	99.69
8.5	12,104,322	345	0.0000	1.0000	99.69
9.5	12,103,977		0.0000	1.0000	99.68
10.5	12,103,977		0.0000	1.0000	99.68
11.5	12,103,977	3,547	0.0003	0.9997	99.68
12.5	12,101,206		0.0000	1.0000	99.65
13.5	12,103,984	30,365	0.0025	0.9975	99.65
14.5	12,194,160		0.0000	1.0000	99.40
15.5	7,412,508		0.0000	1.0000	99.40
16.5	7,608,499		0.0000	1.0000	99.40
17.5	7,622,298	16,301	0.0021	0.9979	99.40
18.5	6,795,254		0.0000	1.0000	99.19
19.5	6,905,295	285	0.0000	1.0000	99.19
20.5	6,905,010	3,602	0.0005	0.9995	99.19
21.5	7,540,744	480	0.0001	0.9999	99.14
22.5	7,403,788	1,089	0.0001	0.9999	99.13
23.5	7,409,901	484	0.0001	0.9999	99.12
24.5	7,140,562	1,554	0.0002	0.9998	99.11
25.5	6,592,156		0.0000	1.0000	99.09
26.5	6,690,194		0.0000	1.0000	99.09
27.5	6,690,194		0.0000	1.0000	99.09
28.5	2,704,658	82	0.0000	1.0000	99.09
29.5	1,874,398	760	0.0004	0.9996	99.08
30.5	1,623,113		0.0000	1.0000	99.04
31.5	1,623,113		0.0000	1.0000	99.04
32.5	1,524,087		0.0000	1.0000	99.04
33.5	1,524,087		0.0000	1.0000	99.04
34.5	1,453,666		0.0000	1.0000	99.04
35.5	1,456,844	5,559	0.0038	0.9962	99.04
36.5	1,184,533		0.0000	1.0000	98.67
37.5	1,150,001	24,758	0.0215	0.9785	98.67
38.5	1,125,243		0.0000	1.0000	96.54

PENNSYLVANIA POWER COMPANY

ACCOUNT 364.10 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1916-1998 EXPERIENCE BAND 1943-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,003,345		0.0000	1.0000	96.54
40.5	654,483	3,937	0.0060	0.9940	96.54
41.5	652,334	0	0.0000	1.0000	95.96
42.5	629,685		0.0000	1.0000	95.96
43.5	574,539		0.0000	1.0000	95.96
44.5	574,539		0.0000	1.0000	95.96
45.5	575,764		0.0000	1.0000	95.96
46.5	575,764		0.0000	1.0000	95.96
47.5	575,764	378	0.0007	0.9993	95.96
48.5	562,317		0.0000	1.0000	95.90
49.5	579,204		0.0000	1.0000	95.90
50.5	556,078		0.0000	1.0000	95.90
51.5	556,078	2,535	0.0046	0.9954	95.90
52.5	552,317		0.0000	1.0000	95.46
53.5	547,517	9,416	0.0172	0.9828	95.46
54.5	538,101		0.0000	1.0000	93.82
55.5	538,101		0.0000	1.0000	93.82
56.5	521,214		0.0000	1.0000	93.82
57.5	521,214		0.0000	1.0000	93.82
58.5	521,214	1,635	0.0031	0.9969	93.82
59.5	519,579		0.0000	1.0000	93.52
60.5	519,579	99,210	0.1909	0.8091	93.52
61.5	392,390		0.0000	1.0000	75.67
62.5	392,390		0.0000	1.0000	75.67
63.5	392,390		0.0000	1.0000	75.67
64.5	392,390		0.0000	1.0000	75.67
65.5	488,394		0.0000	1.0000	75.67
66.5	488,138		0.0000	1.0000	75.67
67.5	488,394	9,218	0.0189	0.9811	75.67
68.5	479,176		0.0000	1.0000	74.24
69.5	469,067		0.0000	1.0000	74.24
70.5	469,067		0.0000	1.0000	74.24
71.5	458,167		0.0000	1.0000	74.24
72.5	356,717		0.0000	1.0000	74.24
73.5	356,717		0.0000	1.0000	74.24
74.5	186,126		0.0000	1.0000	74.24
75.5	183,309		0.0000	1.0000	74.24
76.5	85,709		0.0000	1.0000	74.24
77.5	85,706		0.0000	1.0000	74.24
78.5	85,706		0.0000	1.0000	74.24

PENNSYLVANIA POWER COMPANY

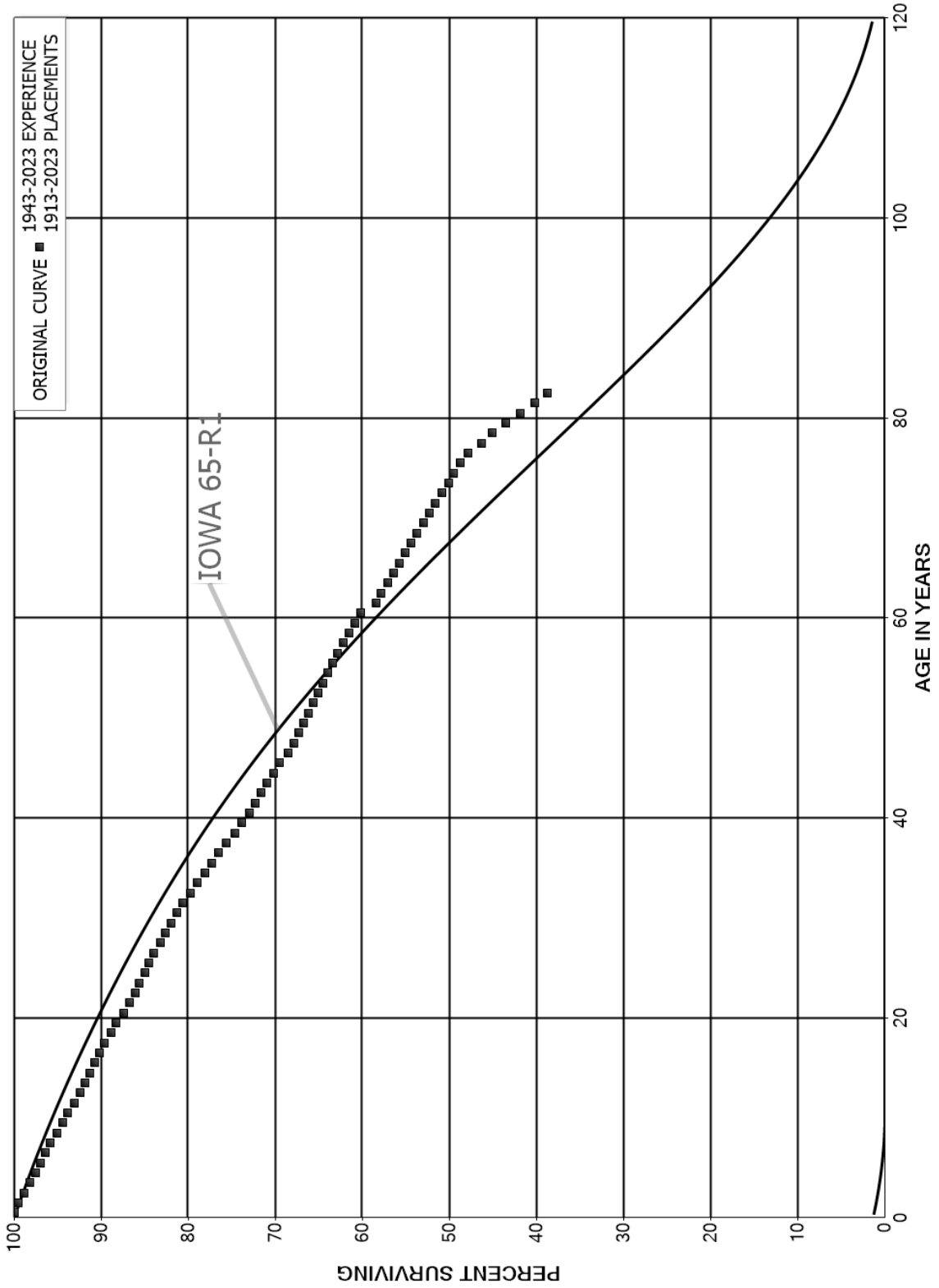
ACCOUNT 364.10 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1916-1998 EXPERIENCE BAND 1943-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	85,706		0.0000	1.0000	74.24
80.5	85,706		0.0000	1.0000	74.24
81.5	85,706		0.0000	1.0000	74.24
82.5	85,706		0.0000	1.0000	74.24
83.5	85,706		0.0000	1.0000	74.24
84.5					74.24

PENNSYLVANIA POWER COMPANY
ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA POWER COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1913-2023 EXPERIENCE BAND 1943-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	309,253,619	107,293	0.0003	0.9997	100.00
0.5	301,141,689	1,533,795	0.0051	0.9949	99.97
1.5	287,523,361	1,812,348	0.0063	0.9937	99.46
2.5	273,119,491	1,883,545	0.0069	0.9931	98.83
3.5	257,026,462	1,744,840	0.0068	0.9932	98.15
4.5	234,388,383	1,366,210	0.0058	0.9942	97.48
5.5	219,486,950	1,224,993	0.0056	0.9944	96.91
6.5	195,137,898	1,197,720	0.0061	0.9939	96.37
7.5	180,564,405	1,319,003	0.0073	0.9927	95.78
8.5	167,637,201	1,222,765	0.0073	0.9927	95.08
9.5	154,402,933	893,178	0.0058	0.9942	94.39
10.5	135,435,314	1,057,296	0.0078	0.9922	93.84
11.5	128,554,403	962,757	0.0075	0.9925	93.11
12.5	117,774,418	739,436	0.0063	0.9937	92.41
13.5	105,321,128	672,751	0.0064	0.9936	91.83
14.5	97,679,156	587,840	0.0060	0.9940	91.24
15.5	78,796,209	471,387	0.0060	0.9940	90.70
16.5	71,339,237	468,203	0.0066	0.9934	90.15
17.5	65,747,098	517,243	0.0079	0.9921	89.56
18.5	60,195,405	368,534	0.0061	0.9939	88.86
19.5	55,192,620	583,321	0.0106	0.9894	88.31
20.5	51,989,707	365,714	0.0070	0.9930	87.38
21.5	49,015,152	419,718	0.0086	0.9914	86.76
22.5	47,034,515	252,362	0.0054	0.9946	86.02
23.5	45,032,555	319,692	0.0071	0.9929	85.56
24.5	42,768,962	219,517	0.0051	0.9949	84.95
25.5	40,513,213	262,775	0.0065	0.9935	84.52
26.5	38,473,335	340,267	0.0088	0.9912	83.97
27.5	35,601,331	264,104	0.0074	0.9926	83.23
28.5	30,071,686	229,088	0.0076	0.9924	82.61
29.5	28,176,421	221,876	0.0079	0.9921	81.98
30.5	26,409,472	244,806	0.0093	0.9907	81.33
31.5	24,817,389	268,156	0.0108	0.9892	80.58
32.5	22,927,529	212,374	0.0093	0.9907	79.71
33.5	21,530,073	240,556	0.0112	0.9888	78.97
34.5	20,184,310	215,391	0.0107	0.9893	78.09
35.5	19,165,254	185,663	0.0097	0.9903	77.26
36.5	17,998,367	220,594	0.0123	0.9877	76.51
37.5	17,071,836	209,114	0.0122	0.9878	75.57
38.5	15,753,698	178,258	0.0113	0.9887	74.64

PENNSYLVANIA POWER COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2023 EXPERIENCE BAND 1943-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	15,062,863	162,251	0.0108	0.9892	73.80
40.5	14,321,858	135,980	0.0095	0.9905	73.00
41.5	13,900,777	137,479	0.0099	0.9901	72.31
42.5	13,118,539	122,355	0.0093	0.9907	71.60
43.5	12,238,743	123,884	0.0101	0.9899	70.93
44.5	11,599,875	124,433	0.0107	0.9893	70.21
45.5	11,133,396	145,391	0.0131	0.9869	69.46
46.5	10,743,675	105,274	0.0098	0.9902	68.55
47.5	10,298,077	89,626	0.0087	0.9913	67.88
48.5	9,794,006	81,398	0.0083	0.9917	67.29
49.5	9,312,988	75,232	0.0081	0.9919	66.73
50.5	8,572,266	73,541	0.0086	0.9914	66.19
51.5	8,086,943	68,621	0.0085	0.9915	65.62
52.5	7,540,655	67,500	0.0090	0.9910	65.06
53.5	7,049,839	59,713	0.0085	0.9915	64.48
54.5	6,640,848	52,178	0.0079	0.9921	63.94
55.5	6,235,163	63,166	0.0101	0.9899	63.43
56.5	5,846,530	55,604	0.0095	0.9905	62.79
57.5	5,406,194	58,732	0.0109	0.9891	62.19
58.5	5,016,747	56,028	0.0112	0.9888	61.52
59.5	4,671,008	52,655	0.0113	0.9887	60.83
60.5	4,332,749	126,045	0.0291	0.9709	60.15
61.5	3,681,517	37,686	0.0102	0.9898	58.40
62.5	3,389,856	41,430	0.0122	0.9878	57.80
63.5	3,123,705	36,287	0.0116	0.9884	57.09
64.5	2,828,211	34,715	0.0123	0.9877	56.43
65.5	2,636,251	31,916	0.0121	0.9879	55.74
66.5	2,339,229	29,236	0.0125	0.9875	55.06
67.5	2,158,353	25,857	0.0120	0.9880	54.37
68.5	1,963,873	28,340	0.0144	0.9856	53.72
69.5	1,723,401	22,417	0.0130	0.9870	52.95
70.5	1,517,864	20,105	0.0132	0.9868	52.26
71.5	1,313,379	19,121	0.0146	0.9854	51.57
72.5	1,082,062	15,285	0.0141	0.9859	50.81
73.5	916,962	11,752	0.0128	0.9872	50.10
74.5	753,285	11,582	0.0154	0.9846	49.45
75.5	634,880	11,730	0.0185	0.9815	48.69
76.5	460,320	14,651	0.0318	0.9682	47.79
77.5	413,430	11,102	0.0269	0.9731	46.27
78.5	375,987	12,682	0.0337	0.9663	45.03

PENNSYLVANIA POWER COMPANY

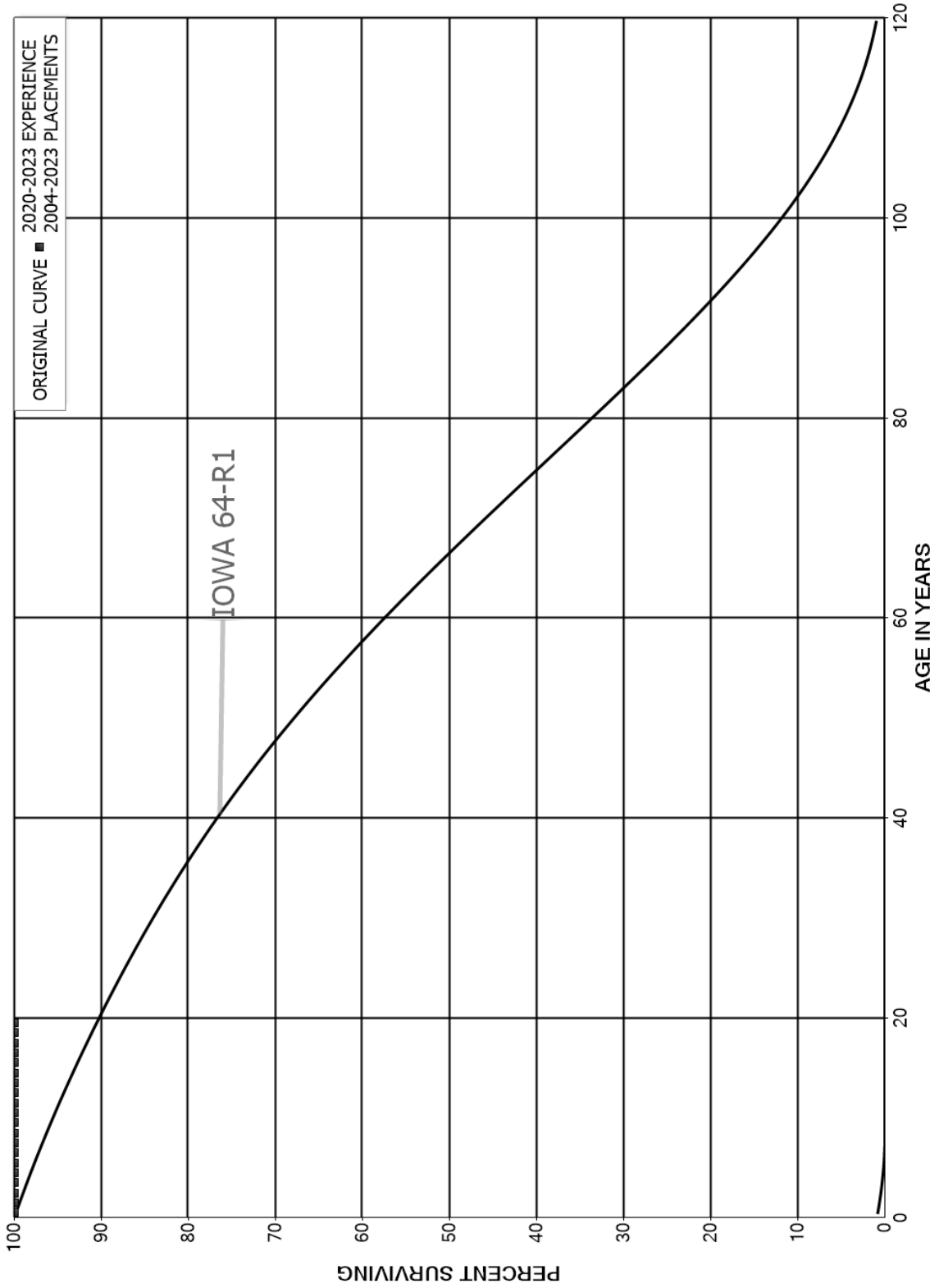
ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2023 EXPERIENCE BAND 1943-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	356,121	13,659	0.0384	0.9616	43.51
80.5	337,411	13,586	0.0403	0.9597	41.84
81.5	314,837	10,976	0.0349	0.9651	40.16
82.5	276,245	9,440	0.0342	0.9658	38.76
83.5	243,252	7,436	0.0306	0.9694	37.43
84.5	213,160	6,252	0.0293	0.9707	36.29
85.5	183,112	5,400	0.0295	0.9705	35.22
86.5	153,185	4,185	0.0273	0.9727	34.19
87.5	140,736	6,146	0.0437	0.9563	33.25
88.5	128,846	5,557	0.0431	0.9569	31.80
89.5	119,235	4,046	0.0339	0.9661	30.43
90.5	112,620	6,660	0.0591	0.9409	29.40
91.5	103,082	1,826	0.0177	0.9823	27.66
92.5	94,012	948	0.0101	0.9899	27.17
93.5	78,904	562	0.0071	0.9929	26.89
94.5	68,906	1,596	0.0232	0.9768	26.70
95.5	59,937	88	0.0015	0.9985	26.08
96.5	50,439	35	0.0007	0.9993	26.05
97.5	48,800	44	0.0009	0.9991	26.03
98.5	48,749		0.0000	1.0000	26.00
99.5	48,749	47	0.0010	0.9990	26.00
100.5	46,524		0.0000	1.0000	25.98
101.5	46,524		0.0000	1.0000	25.98
102.5	46,524		0.0000	1.0000	25.98
103.5	46,524	122	0.0026	0.9974	25.98
104.5	46,403	16,887	0.3639	0.6361	25.91
105.5	29,516	116	0.0039	0.9961	16.48
106.5	29,400		0.0000	1.0000	16.42
107.5	29,386		0.0000	1.0000	16.42
108.5	29,386		0.0000	1.0000	16.42
109.5	29,386		0.0000	1.0000	16.42
110.5					16.42

PENNSYLVANIA POWER COMPANY
ACCOUNT 365.10 OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND GRADING
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA POWER COMPANY

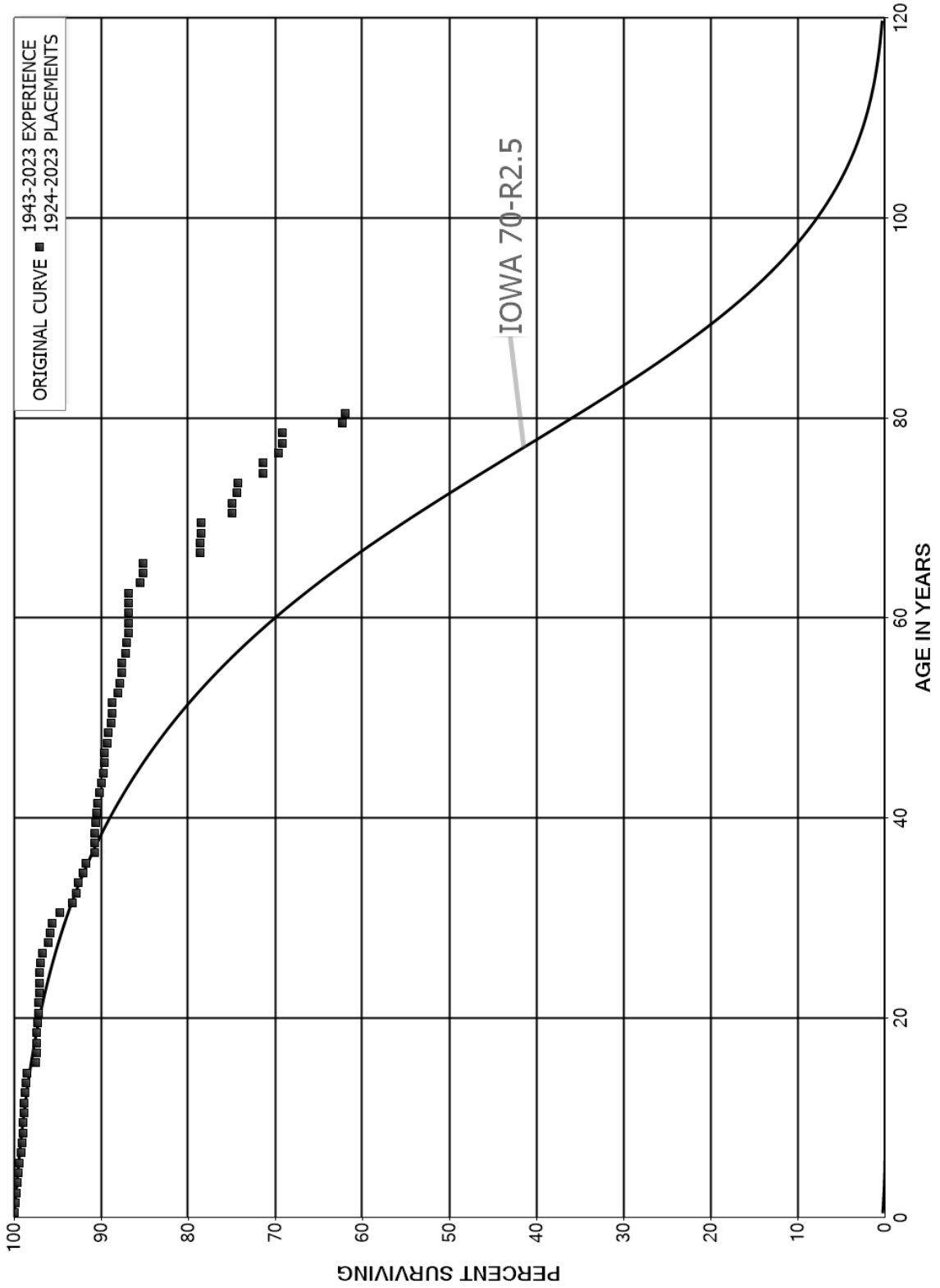
ACCOUNT 365.10 OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND GRADING

ORIGINAL LIFE TABLE

PLACEMENT BAND 2004-2023 EXPERIENCE BAND 2020-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,758,407		0.0000	1.0000	100.00
0.5	9,069,048		0.0000	1.0000	100.00
1.5	13,965,983		0.0000	1.0000	100.00
2.5	26,690,076		0.0000	1.0000	100.00
3.5	25,361,706		0.0000	1.0000	100.00
4.5	24,765,437		0.0000	1.0000	100.00
5.5	25,415,452		0.0000	1.0000	100.00
6.5	22,162,336		0.0000	1.0000	100.00
7.5	21,087,137		0.0000	1.0000	100.00
8.5	21,709,116		0.0000	1.0000	100.00
9.5	22,989,604		0.0000	1.0000	100.00
10.5	13,933,656		0.0000	1.0000	100.00
11.5	25,013,530		0.0000	1.0000	100.00
12.5	22,147,829		0.0000	1.0000	100.00
13.5	15,320,393		0.0000	1.0000	100.00
14.5	12,639,604		0.0000	1.0000	100.00
15.5	1,273,989		0.0000	1.0000	100.00
16.5	149,196		0.0000	1.0000	100.00
17.5	149,196		0.0000	1.0000	100.00
18.5	149,196		0.0000	1.0000	100.00
19.5					100.00

PENNSYLVANIA POWER COMPANY
ACCOUNT 366.00 UNDERGROUND CONDUIT
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA POWER COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1924-2023 EXPERIENCE BAND 1943-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	8,788,030	30	0.0000	1.0000	100.00
0.5	8,721,895	10,132	0.0012	0.9988	100.00
1.5	8,118,786	12,673	0.0016	0.9984	99.88
2.5	7,687,153	9,604	0.0012	0.9988	99.73
3.5	8,178,594	7,731	0.0009	0.9991	99.60
4.5	8,076,866	13,481	0.0017	0.9983	99.51
5.5	8,159,309	11,143	0.0014	0.9986	99.34
6.5	8,090,819	12,617	0.0016	0.9984	99.21
7.5	7,915,625	3,404	0.0004	0.9996	99.05
8.5	7,785,132	8,628	0.0011	0.9989	99.01
9.5	7,587,476	4,345	0.0006	0.9994	98.90
10.5	7,162,737	3,930	0.0005	0.9995	98.84
11.5	7,071,812	5,793	0.0008	0.9992	98.79
12.5	6,897,310	8,196	0.0012	0.9988	98.71
13.5	6,746,102	4,108	0.0006	0.9994	98.59
14.5	6,655,740	67,942	0.0102	0.9898	98.53
15.5	6,465,499	6,871	0.0011	0.9989	97.53
16.5	6,330,523	2,844	0.0004	0.9996	97.42
17.5	6,128,262	1,813	0.0003	0.9997	97.38
18.5	5,948,710	3,997	0.0007	0.9993	97.35
19.5	5,752,074	5,169	0.0009	0.9991	97.28
20.5	5,455,716	2,186	0.0004	0.9996	97.20
21.5	5,322,128	2,150	0.0004	0.9996	97.16
22.5	5,166,064	3,655	0.0007	0.9993	97.12
23.5	5,002,369	1,218	0.0002	0.9998	97.05
24.5	4,544,096	3,103	0.0007	0.9993	97.03
25.5	4,038,719	8,109	0.0020	0.9980	96.96
26.5	3,543,775	24,368	0.0069	0.9931	96.76
27.5	2,660,798	7,069	0.0027	0.9973	96.10
28.5	2,038,019	4,834	0.0024	0.9976	95.84
29.5	1,512,822	13,874	0.0092	0.9908	95.62
30.5	1,416,641	21,945	0.0155	0.9845	94.74
31.5	1,311,725	6,788	0.0052	0.9948	93.27
32.5	1,247,159	3,060	0.0025	0.9975	92.79
33.5	1,185,452	6,477	0.0055	0.9945	92.56
34.5	1,131,757	3,599	0.0032	0.9968	92.06
35.5	1,079,706	11,678	0.0108	0.9892	91.76
36.5	1,045,737	500	0.0005	0.9995	90.77
37.5	992,711	555	0.0006	0.9994	90.73
38.5	970,924	954	0.0010	0.9990	90.68

PENNSYLVANIA POWER COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2023 EXPERIENCE BAND 1943-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	952,915	504	0.0005	0.9995	90.59
40.5	929,667	1,988	0.0021	0.9979	90.54
41.5	896,845	1,722	0.0019	0.9981	90.35
42.5	867,544	2,017	0.0023	0.9977	90.17
43.5	847,469	1,790	0.0021	0.9979	89.96
44.5	806,439	1,642	0.0020	0.9980	89.77
45.5	770,369	113	0.0001	0.9999	89.59
46.5	763,337	2,300	0.0030	0.9970	89.58
47.5	733,224	1,247	0.0017	0.9983	89.31
48.5	650,062	2,662	0.0041	0.9959	89.16
49.5	469,065	203	0.0004	0.9996	88.79
50.5	347,803	4	0.0000	1.0000	88.75
51.5	326,750	2,697	0.0083	0.9917	88.75
52.5	253,632	658	0.0026	0.9974	88.02
53.5	153,825	321	0.0021	0.9979	87.79
54.5	141,279	43	0.0003	0.9997	87.61
55.5	129,055	547	0.0042	0.9958	87.58
56.5	103,390	224	0.0022	0.9978	87.21
57.5	94,766	156	0.0016	0.9984	87.02
58.5	69,989		0.0000	1.0000	86.88
59.5	69,989		0.0000	1.0000	86.88
60.5	69,989	42	0.0006	0.9994	86.88
61.5	69,947		0.0000	1.0000	86.82
62.5	69,947	1,100	0.0157	0.9843	86.82
63.5	68,826	202	0.0029	0.9971	85.46
64.5	67,795	20	0.0003	0.9997	85.21
65.5	65,334	5,026	0.0769	0.9231	85.18
66.5	47,968		0.0000	1.0000	78.63
67.5	46,729	52	0.0011	0.9989	78.63
68.5	46,647	8	0.0002	0.9998	78.54
69.5	47,276	2,127	0.0450	0.9550	78.53
70.5	45,149	16	0.0004	0.9996	75.00
71.5	45,132	320	0.0071	0.9929	74.97
72.5	44,813	68	0.0015	0.9985	74.44
73.5	44,745	1,754	0.0392	0.9608	74.32
74.5	42,552		0.0000	1.0000	71.41
75.5	42,155	1,086	0.0258	0.9742	71.41
76.5	41,069	208	0.0051	0.9949	69.57
77.5	40,861		0.0000	1.0000	69.22
78.5	40,861	4,099	0.1003	0.8997	69.22

PENNSYLVANIA POWER COMPANY

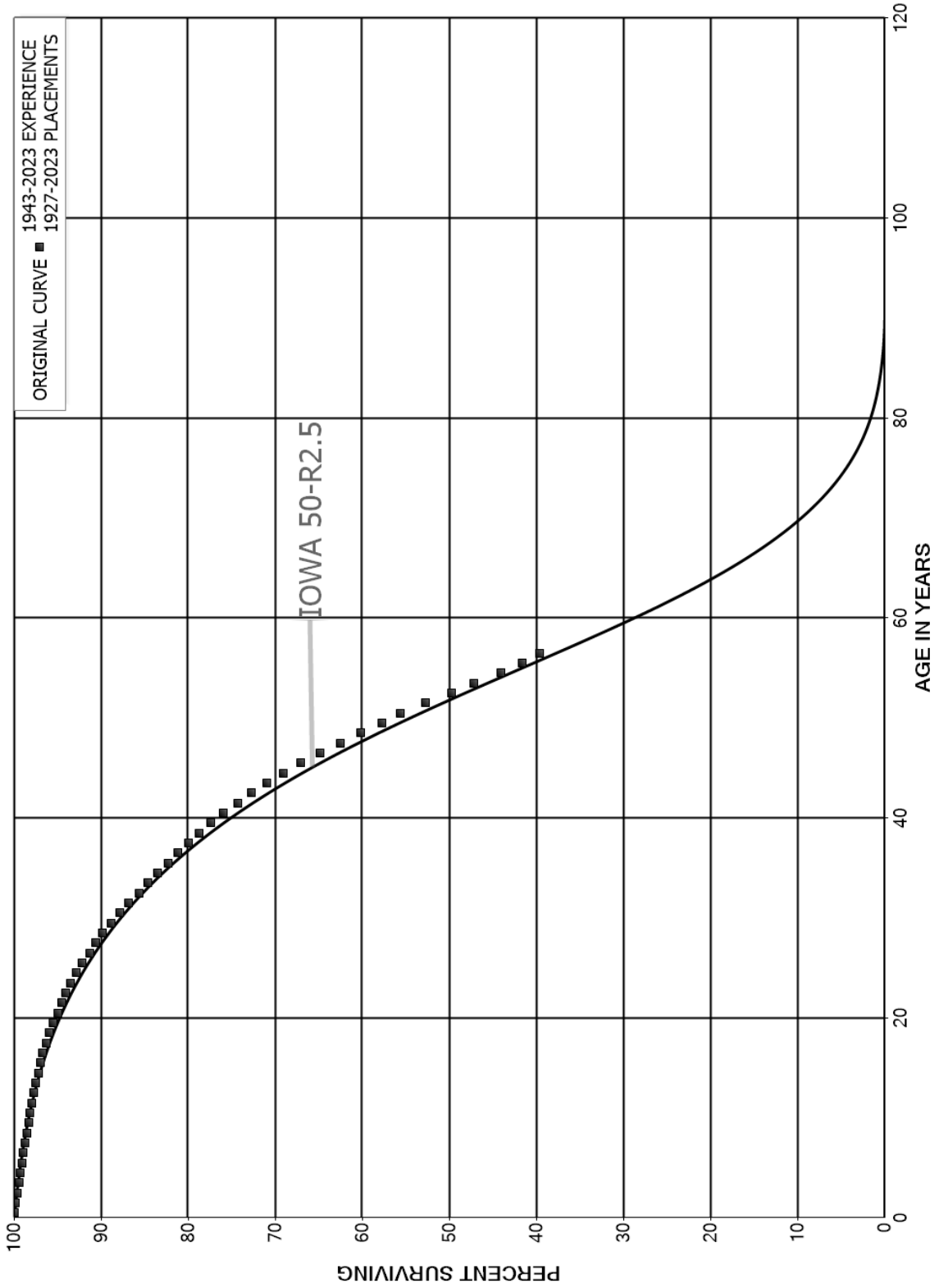
ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2023 EXPERIENCE BAND 1943-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	36,763	176	0.0048	0.9952	62.28
80.5	36,586	210	0.0057	0.9943	61.98
81.5	35,961		0.0000	1.0000	61.62
82.5	35,961	2	0.0001	0.9999	61.62
83.5	19,828	23	0.0012	0.9988	61.62
84.5	19,805	477	0.0241	0.9759	61.55
85.5	19,218	21	0.0011	0.9989	60.06
86.5	19,197	998	0.0520	0.9480	60.00
87.5	18,262		0.0000	1.0000	56.88
88.5	18,262		0.0000	1.0000	56.88
89.5	18,262		0.0000	1.0000	56.88
90.5	18,274		0.0000	1.0000	56.88
91.5	18,274		0.0000	1.0000	56.88
92.5	18,274		0.0000	1.0000	56.88
93.5	17,137		0.0000	1.0000	56.88
94.5	17,137		0.0000	1.0000	56.88
95.5	17,137		0.0000	1.0000	56.88
96.5	1,036		0.0000	1.0000	56.88
97.5	1,036		0.0000	1.0000	56.88
98.5	1,036		0.0000	1.0000	56.88
99.5					56.88

PENNSYLVANIA POWER COMPANY
ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA POWER COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1927-2023 EXPERIENCE BAND 1943-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	95,173,261	8,019	0.0001	0.9999	100.00
0.5	91,411,863	153,624	0.0017	0.9983	99.99
1.5	91,018,886	178,778	0.0020	0.9980	99.82
2.5	86,428,475	194,005	0.0022	0.9978	99.63
3.5	83,082,429	126,598	0.0015	0.9985	99.40
4.5	75,703,629	135,124	0.0018	0.9982	99.25
5.5	72,408,430	110,533	0.0015	0.9985	99.08
6.5	69,257,055	168,057	0.0024	0.9976	98.92
7.5	65,161,424	124,086	0.0019	0.9981	98.68
8.5	61,103,105	106,146	0.0017	0.9983	98.50
9.5	58,139,390	119,942	0.0021	0.9979	98.32
10.5	55,048,942	101,371	0.0018	0.9982	98.12
11.5	52,133,762	134,193	0.0026	0.9974	97.94
12.5	49,411,310	113,430	0.0023	0.9977	97.69
13.5	48,272,049	122,175	0.0025	0.9975	97.46
14.5	46,567,027	125,148	0.0027	0.9973	97.22
15.5	45,407,832	127,417	0.0028	0.9972	96.96
16.5	44,229,120	186,881	0.0042	0.9958	96.68
17.5	42,245,684	139,706	0.0033	0.9967	96.28
18.5	40,182,308	184,206	0.0046	0.9954	95.96
19.5	38,465,855	224,340	0.0058	0.9942	95.52
20.5	36,295,026	169,270	0.0047	0.9953	94.96
21.5	34,531,861	179,390	0.0052	0.9948	94.52
22.5	33,133,958	188,044	0.0057	0.9943	94.03
23.5	31,646,471	210,774	0.0067	0.9933	93.49
24.5	25,728,840	202,252	0.0079	0.9921	92.87
25.5	22,745,427	198,059	0.0087	0.9913	92.14
26.5	20,564,190	165,117	0.0080	0.9920	91.34
27.5	19,044,568	167,941	0.0088	0.9912	90.61
28.5	17,718,248	190,559	0.0108	0.9892	89.81
29.5	14,269,965	157,805	0.0111	0.9889	88.84
30.5	12,176,365	142,515	0.0117	0.9883	87.86
31.5	10,528,316	143,266	0.0136	0.9864	86.83
32.5	9,230,951	111,096	0.0120	0.9880	85.65
33.5	7,982,373	105,931	0.0133	0.9867	84.62
34.5	7,076,021	101,414	0.0143	0.9857	83.49
35.5	5,808,807	79,554	0.0137	0.9863	82.30
36.5	5,082,712	73,594	0.0145	0.9855	81.17
37.5	4,331,642	67,552	0.0156	0.9844	80.00
38.5	3,904,217	65,254	0.0167	0.9833	78.75

PENNSYLVANIA POWER COMPANY

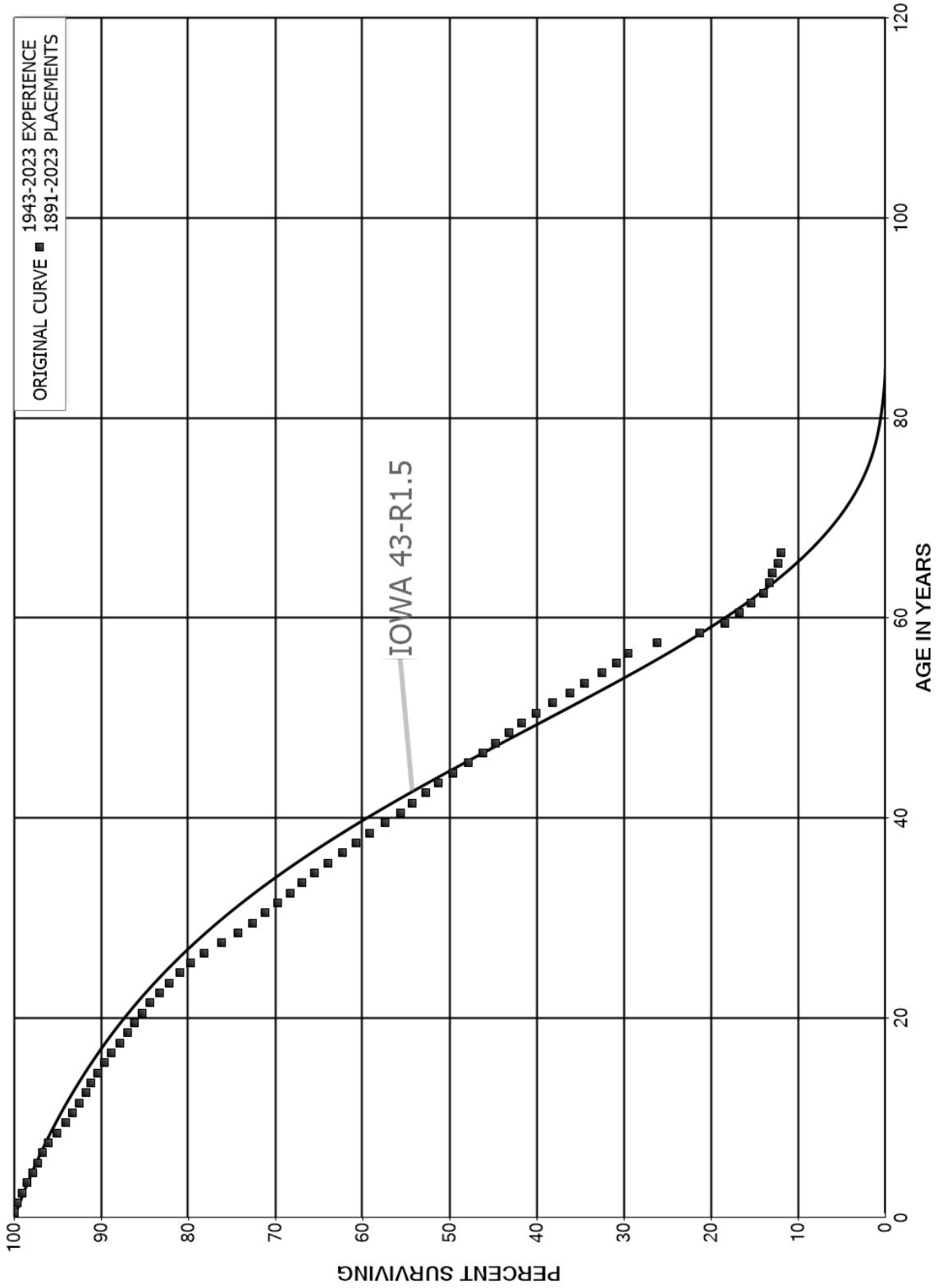
ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1927-2023 EXPERIENCE BAND 1943-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,429,926	66,863	0.0195	0.9805	77.43
40.5	3,073,463	65,384	0.0213	0.9787	75.92
41.5	2,787,663	60,054	0.0215	0.9785	74.31
42.5	2,355,071	56,770	0.0241	0.9759	72.71
43.5	2,013,531	54,115	0.0269	0.9731	70.95
44.5	1,719,428	50,658	0.0295	0.9705	69.05
45.5	1,523,162	50,010	0.0328	0.9672	67.01
46.5	1,392,300	50,267	0.0361	0.9639	64.81
47.5	1,197,479	43,926	0.0367	0.9633	62.47
48.5	916,459	37,396	0.0408	0.9592	60.18
49.5	736,388	26,533	0.0360	0.9640	57.72
50.5	512,416	26,892	0.0525	0.9475	55.64
51.5	301,651	17,109	0.0567	0.9433	52.72
52.5	160,567	8,415	0.0524	0.9476	49.73
53.5	58,029	3,752	0.0647	0.9353	47.13
54.5	37,494	2,101	0.0560	0.9440	44.08
55.5	11,709	565	0.0483	0.9517	41.61
56.5					39.60

PENNSYLVANIA POWER COMPANY
ACCOUNT 368.00 LINE TRANSFORMERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA POWER COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1891-2023 EXPERIENCE BAND 1943-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	160,312,734	69,977	0.0004	0.9996	100.00
0.5	154,899,257	572,214	0.0037	0.9963	99.96
1.5	149,901,651	824,045	0.0055	0.9945	99.59
2.5	142,682,885	817,962	0.0057	0.9943	99.04
3.5	136,796,661	839,270	0.0061	0.9939	98.47
4.5	124,974,911	700,316	0.0056	0.9944	97.87
5.5	125,520,449	696,640	0.0056	0.9944	97.32
6.5	123,058,269	953,782	0.0078	0.9922	96.78
7.5	118,331,751	1,147,452	0.0097	0.9903	96.03
8.5	113,116,815	1,211,242	0.0107	0.9893	95.10
9.5	107,745,060	910,363	0.0084	0.9916	94.08
10.5	103,702,992	889,078	0.0086	0.9914	93.28
11.5	99,379,959	762,898	0.0077	0.9923	92.48
12.5	93,385,816	631,934	0.0068	0.9932	91.77
13.5	87,292,597	678,665	0.0078	0.9922	91.15
14.5	81,653,252	743,603	0.0091	0.9909	90.45
15.5	75,646,916	669,886	0.0089	0.9911	89.62
16.5	69,541,106	747,736	0.0108	0.9892	88.83
17.5	64,274,973	675,881	0.0105	0.9895	87.87
18.5	58,473,761	548,106	0.0094	0.9906	86.95
19.5	53,003,628	506,052	0.0095	0.9905	86.13
20.5	49,850,441	528,990	0.0106	0.9894	85.31
21.5	48,311,375	617,764	0.0128	0.9872	84.41
22.5	46,842,807	621,381	0.0133	0.9867	83.33
23.5	45,448,579	732,264	0.0161	0.9839	82.22
24.5	43,552,362	620,380	0.0142	0.9858	80.90
25.5	41,395,783	828,538	0.0200	0.9800	79.74
26.5	39,745,951	999,966	0.0252	0.9748	78.15
27.5	37,470,583	915,544	0.0244	0.9756	76.18
28.5	35,184,572	796,467	0.0226	0.9774	74.32
29.5	33,011,107	671,593	0.0203	0.9797	72.64
30.5	30,892,094	612,928	0.0198	0.9802	71.16
31.5	28,390,503	594,219	0.0209	0.9791	69.75
32.5	26,632,676	540,771	0.0203	0.9797	68.29
33.5	24,606,544	520,388	0.0211	0.9789	66.90
34.5	22,933,573	556,735	0.0243	0.9757	65.49
35.5	21,041,035	527,469	0.0251	0.9749	63.90
36.5	19,359,391	492,878	0.0255	0.9745	62.30
37.5	17,509,448	457,803	0.0261	0.9739	60.71
38.5	16,226,237	486,003	0.0300	0.9700	59.12

PENNSYLVANIA POWER COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1891-2023 EXPERIENCE BAND 1943-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	14,745,767	439,166	0.0298	0.9702	57.35
40.5	13,521,847	327,326	0.0242	0.9758	55.64
41.5	12,349,879	362,625	0.0294	0.9706	54.30
42.5	11,276,661	302,708	0.0268	0.9732	52.70
43.5	10,253,028	330,086	0.0322	0.9678	51.29
44.5	9,061,480	319,178	0.0352	0.9648	49.64
45.5	8,067,776	281,779	0.0349	0.9651	47.89
46.5	7,279,866	231,053	0.0317	0.9683	46.22
47.5	6,651,168	239,502	0.0360	0.9640	44.75
48.5	6,092,967	204,550	0.0336	0.9664	43.14
49.5	5,514,298	214,075	0.0388	0.9612	41.69
50.5	4,983,406	229,094	0.0460	0.9540	40.07
51.5	4,436,663	236,819	0.0534	0.9466	38.23
52.5	3,933,554	188,453	0.0479	0.9521	36.19
53.5	3,522,895	197,820	0.0562	0.9438	34.45
54.5	3,110,396	162,716	0.0523	0.9477	32.52
55.5	2,730,162	119,639	0.0438	0.9562	30.82
56.5	2,296,438	254,838	0.1110	0.8890	29.47
57.5	1,897,591	352,625	0.1858	0.8142	26.20
58.5	1,457,848	198,043	0.1358	0.8642	21.33
59.5	1,157,991	106,584	0.0920	0.9080	18.43
60.5	943,177	75,502	0.0801	0.9199	16.74
61.5	775,662	75,511	0.0974	0.9026	15.40
62.5	595,362	28,452	0.0478	0.9522	13.90
63.5	453,702	8,870	0.0196	0.9804	13.23
64.5	296,289	16,075	0.0543	0.9457	12.97
65.5	187,507	5,602	0.0299	0.9701	12.27
66.5	103,141	3,629	0.0352	0.9648	11.90
67.5	96,879	5,352	0.0552	0.9448	11.48
68.5	91,874	6,639	0.0723	0.9277	10.85
69.5	84,567	2,017	0.0238	0.9762	10.07
70.5	75,033	5,633	0.0751	0.9249	9.83
71.5	65,983	135	0.0020	0.9980	9.09
72.5	63,906	61	0.0010	0.9990	9.07
73.5	64,408	249	0.0039	0.9961	9.06
74.5	63,974	3,017	0.0472	0.9528	9.03
75.5	51,677	5,774	0.1117	0.8883	8.60
76.5	46,021	1,704	0.0370	0.9630	7.64
77.5	40,154	2,438	0.0607	0.9393	7.36
78.5	28,292	3,755	0.1327	0.8673	6.91

PENNSYLVANIA POWER COMPANY

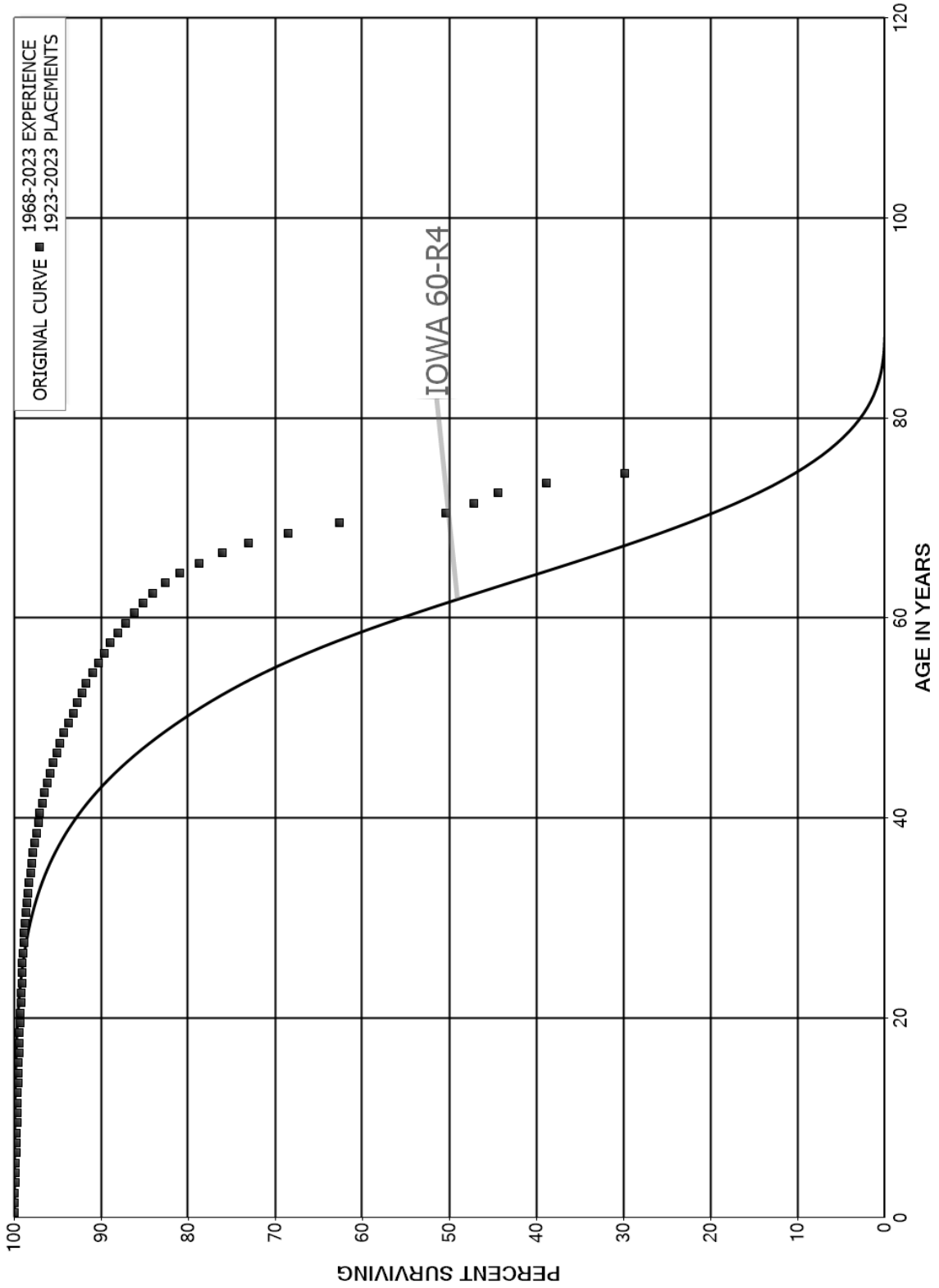
ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1891-2023 EXPERIENCE BAND 1943-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	23,724	706	0.0298	0.9702	5.99
80.5	21,922	1,553	0.0708	0.9292	5.81
81.5	17,552	1,060	0.0604	0.9396	5.40
82.5	16,679	102	0.0061	0.9939	5.08
83.5	16,286	818	0.0502	0.9498	5.05
84.5	15,469	157	0.0102	0.9898	4.79
85.5	15,261	150	0.0098	0.9902	4.74
86.5	14,936	115	0.0077	0.9923	4.70
87.5	14,759	193	0.0131	0.9869	4.66
88.5	13,175		0.0000	1.0000	4.60
89.5	11,714	112	0.0096	0.9904	4.60
90.5	10,127		0.0000	1.0000	4.56
91.5	9,367		0.0000	1.0000	4.56
92.5	7,119		0.0000	1.0000	4.56
93.5	3,761		0.0000	1.0000	4.56
94.5	158		0.0000	1.0000	4.56
95.5	101		0.0000	1.0000	4.56
96.5	17		0.0000	1.0000	4.56
97.5	17		0.0000	1.0000	4.56
98.5	17		0.0000	1.0000	4.56
99.5	17		0.0000	1.0000	4.56
100.5	17		0.0000	1.0000	4.56
101.5					4.56

PENNSYLVANIA POWER COMPANY
ACCOUNT 369.00 SERVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA POWER COMPANY

ACCOUNT 369.00 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1923-2023 EXPERIENCE BAND 1968-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	44,767,627		0.0000	1.0000	100.00
0.5	43,407,697	27,684	0.0006	0.9994	100.00
1.5	42,454,810	12,732	0.0003	0.9997	99.94
2.5	41,685,017	18,600	0.0004	0.9996	99.91
3.5	40,727,739	16,846	0.0004	0.9996	99.86
4.5	38,790,127	10,727	0.0003	0.9997	99.82
5.5	38,716,402	12,400	0.0003	0.9997	99.79
6.5	38,063,576	8,496	0.0002	0.9998	99.76
7.5	37,059,348	12,599	0.0003	0.9997	99.74
8.5	36,003,860	13,334	0.0004	0.9996	99.70
9.5	34,805,654	14,599	0.0004	0.9996	99.67
10.5	34,044,798	9,088	0.0003	0.9997	99.63
11.5	32,937,957	8,828	0.0003	0.9997	99.60
12.5	31,690,415	9,450	0.0003	0.9997	99.57
13.5	30,793,626	9,607	0.0003	0.9997	99.54
14.5	29,752,731	8,864	0.0003	0.9997	99.51
15.5	28,789,097	10,573	0.0004	0.9996	99.48
16.5	27,961,602	11,365	0.0004	0.9996	99.45
17.5	26,354,465	12,302	0.0005	0.9995	99.41
18.5	25,471,868	13,066	0.0005	0.9995	99.36
19.5	24,574,905	7,266	0.0003	0.9997	99.31
20.5	24,090,192	20,157	0.0008	0.9992	99.28
21.5	23,846,895	8,944	0.0004	0.9996	99.20
22.5	23,622,209	11,444	0.0005	0.9995	99.16
23.5	23,477,541	10,678	0.0005	0.9995	99.11
24.5	20,287,685	10,982	0.0005	0.9995	99.07
25.5	20,052,506	12,218	0.0006	0.9994	99.01
26.5	19,315,591	20,114	0.0010	0.9990	98.95
27.5	17,209,979	11,532	0.0007	0.9993	98.85
28.5	15,169,733	12,434	0.0008	0.9992	98.78
29.5	13,397,641	11,652	0.0009	0.9991	98.70
30.5	12,403,582	11,944	0.0010	0.9990	98.62
31.5	11,625,375	15,105	0.0013	0.9987	98.52
32.5	10,742,009	16,454	0.0015	0.9985	98.39
33.5	9,312,931	13,139	0.0014	0.9986	98.24
34.5	8,324,087	10,719	0.0013	0.9987	98.10
35.5	7,281,735	13,048	0.0018	0.9982	97.98
36.5	6,612,127	12,615	0.0019	0.9981	97.80
37.5	6,015,824	11,604	0.0019	0.9981	97.61
38.5	5,589,345	11,802	0.0021	0.9979	97.43

PENNSYLVANIA POWER COMPANY

ACCOUNT 369.00 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1923-2023 EXPERIENCE BAND 1968-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,181,375	11,122	0.0021	0.9979	97.22
40.5	4,813,708	13,085	0.0027	0.9973	97.01
41.5	4,500,475	10,993	0.0024	0.9976	96.75
42.5	4,177,844	13,051	0.0031	0.9969	96.51
43.5	3,889,967	15,140	0.0039	0.9961	96.21
44.5	3,607,481	13,124	0.0036	0.9964	95.84
45.5	3,328,938	13,489	0.0041	0.9959	95.49
46.5	3,121,175	12,416	0.0040	0.9960	95.10
47.5	2,917,993	14,835	0.0051	0.9949	94.72
48.5	2,651,946	15,000	0.0057	0.9943	94.24
49.5	2,324,600	12,642	0.0054	0.9946	93.71
50.5	2,010,568	10,851	0.0054	0.9946	93.20
51.5	1,769,049	9,351	0.0053	0.9947	92.69
52.5	1,620,409	9,303	0.0057	0.9943	92.20
53.5	1,507,343	11,424	0.0076	0.9924	91.68
54.5	1,411,428	10,109	0.0072	0.9928	90.98
55.5	1,308,632	9,667	0.0074	0.9926	90.33
56.5	1,229,267	9,861	0.0080	0.9920	89.66
57.5	1,150,229	10,877	0.0095	0.9905	88.94
58.5	1,078,352	10,779	0.0100	0.9900	88.10
59.5	1,011,833	12,074	0.0119	0.9881	87.22
60.5	942,903	10,465	0.0111	0.9889	86.18
61.5	830,315	11,057	0.0133	0.9867	85.22
62.5	770,675	13,049	0.0169	0.9831	84.09
63.5	710,989	14,834	0.0209	0.9791	82.66
64.5	642,611	17,704	0.0275	0.9725	80.94
65.5	579,264	19,340	0.0334	0.9666	78.71
66.5	500,285	20,026	0.0400	0.9600	76.08
67.5	426,796	26,166	0.0613	0.9387	73.04
68.5	356,921	30,865	0.0865	0.9135	68.56
69.5	288,393	56,577	0.1962	0.8038	62.63
70.5	194,929	12,461	0.0639	0.9361	50.34
71.5	147,266	8,451	0.0574	0.9426	47.12
72.5	113,557	14,208	0.1251	0.8749	44.42
73.5	74,620	17,320	0.2321	0.7679	38.86
74.5	38,653	3,092	0.0800	0.9200	29.84
75.5	19,600	773	0.0395	0.9605	27.46
76.5	5,884	113	0.0193	0.9807	26.37
77.5	608	11	0.0183	0.9817	25.86
78.5	406		0.0000	1.0000	25.39

PENNSYLVANIA POWER COMPANY

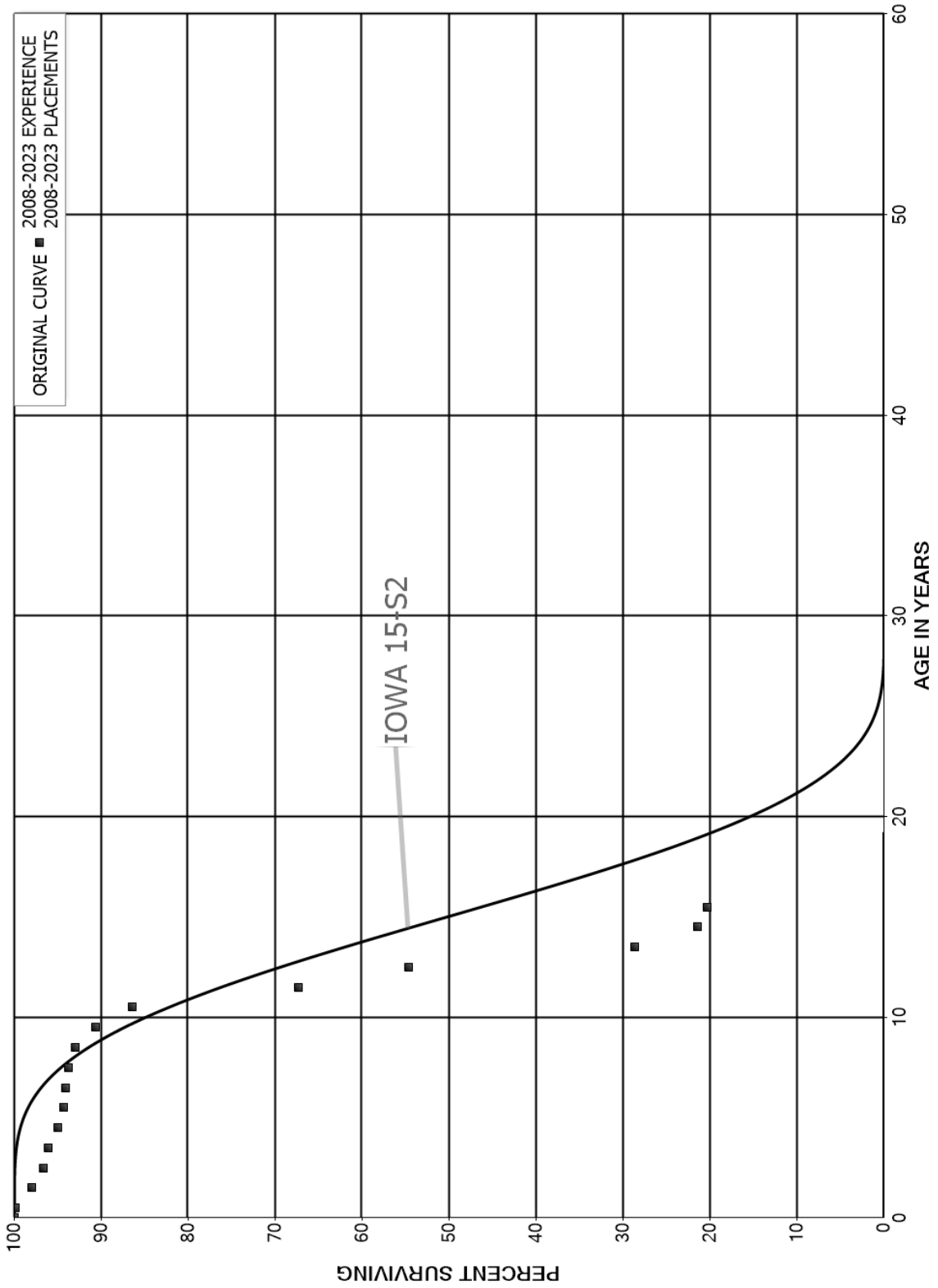
ACCOUNT 369.00 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1923-2023 EXPERIENCE BAND 1968-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	261	10	0.0395	0.9605	25.39
80.5	186		0.0000	1.0000	24.39
81.5	52		0.0000	1.0000	24.39
82.5					24.39

PENNSYLVANIA POWER COMPANY
ACCOUNT 370.10 METERS - SMART GRID
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA POWER COMPANY

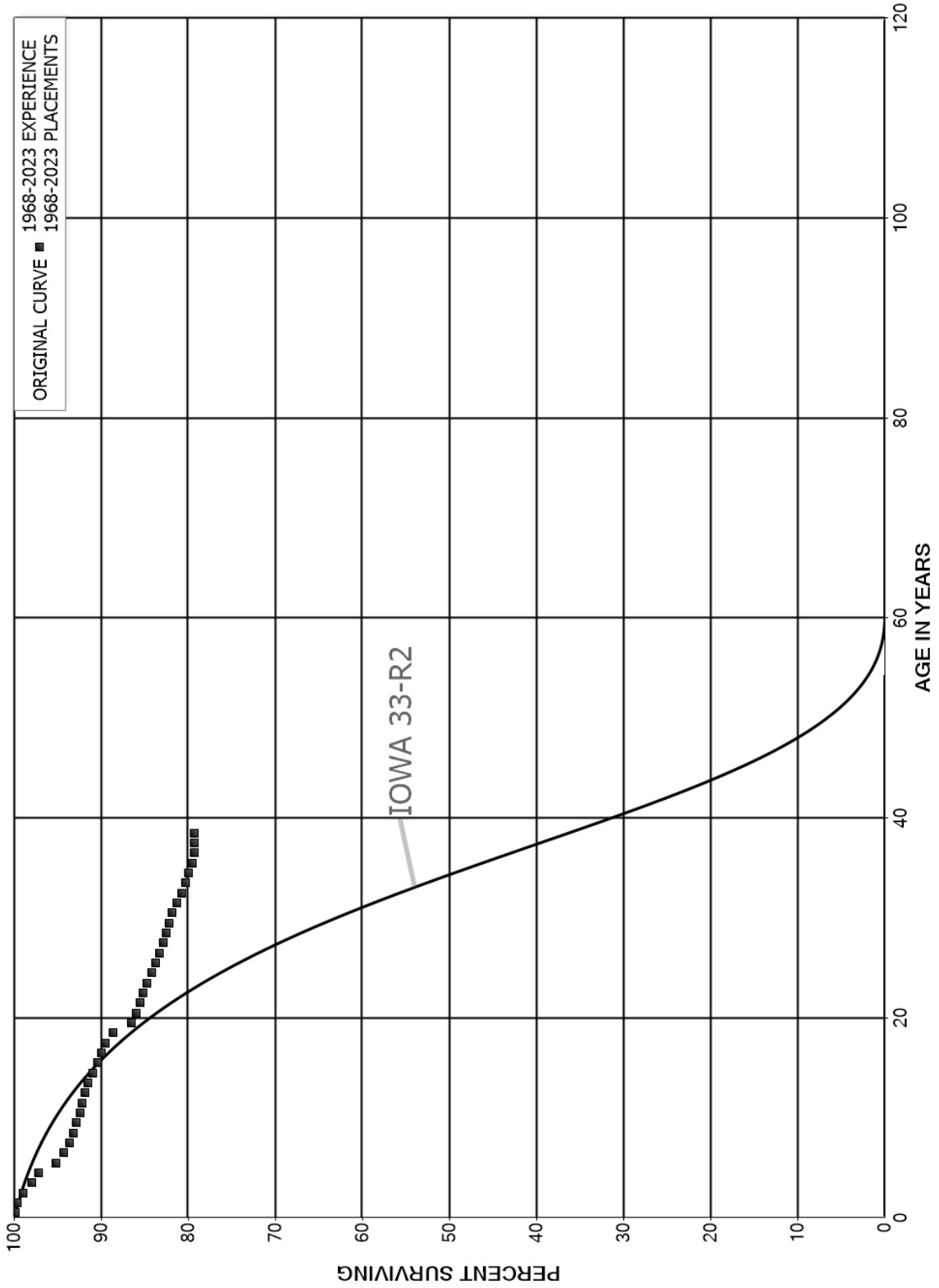
ACCOUNT 370.10 METERS - SMART GRID

ORIGINAL LIFE TABLE

PLACEMENT BAND 2008-2023 EXPERIENCE BAND 2008-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	96,106,365	169,211	0.0018	0.9982	100.00
0.5	94,685,528	1,722,504	0.0182	0.9818	99.82
1.5	92,069,352	1,261,406	0.0137	0.9863	98.01
2.5	89,527,365	567,503	0.0063	0.9937	96.67
3.5	87,694,933	1,027,696	0.0117	0.9883	96.05
4.5	82,979,189	599,300	0.0072	0.9928	94.93
5.5	75,380,297	164,971	0.0022	0.9978	94.24
6.5	72,904,839	264,122	0.0036	0.9964	94.03
7.5	58,214,155	477,796	0.0082	0.9918	93.69
8.5	10,915,863	268,247	0.0246	0.9754	92.93
9.5	356,083	16,805	0.0472	0.9528	90.64
10.5	51,837	11,442	0.2207	0.7793	86.36
11.5	40,395	7,605	0.1883	0.8117	67.30
12.5	32,791	15,615	0.4762	0.5238	54.63
13.5	9,568	2,412	0.2521	0.7479	28.62
14.5	7,156	385	0.0538	0.9462	21.40
15.5					20.25

PENNSYLVANIA POWER COMPANY
ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA POWER COMPANY

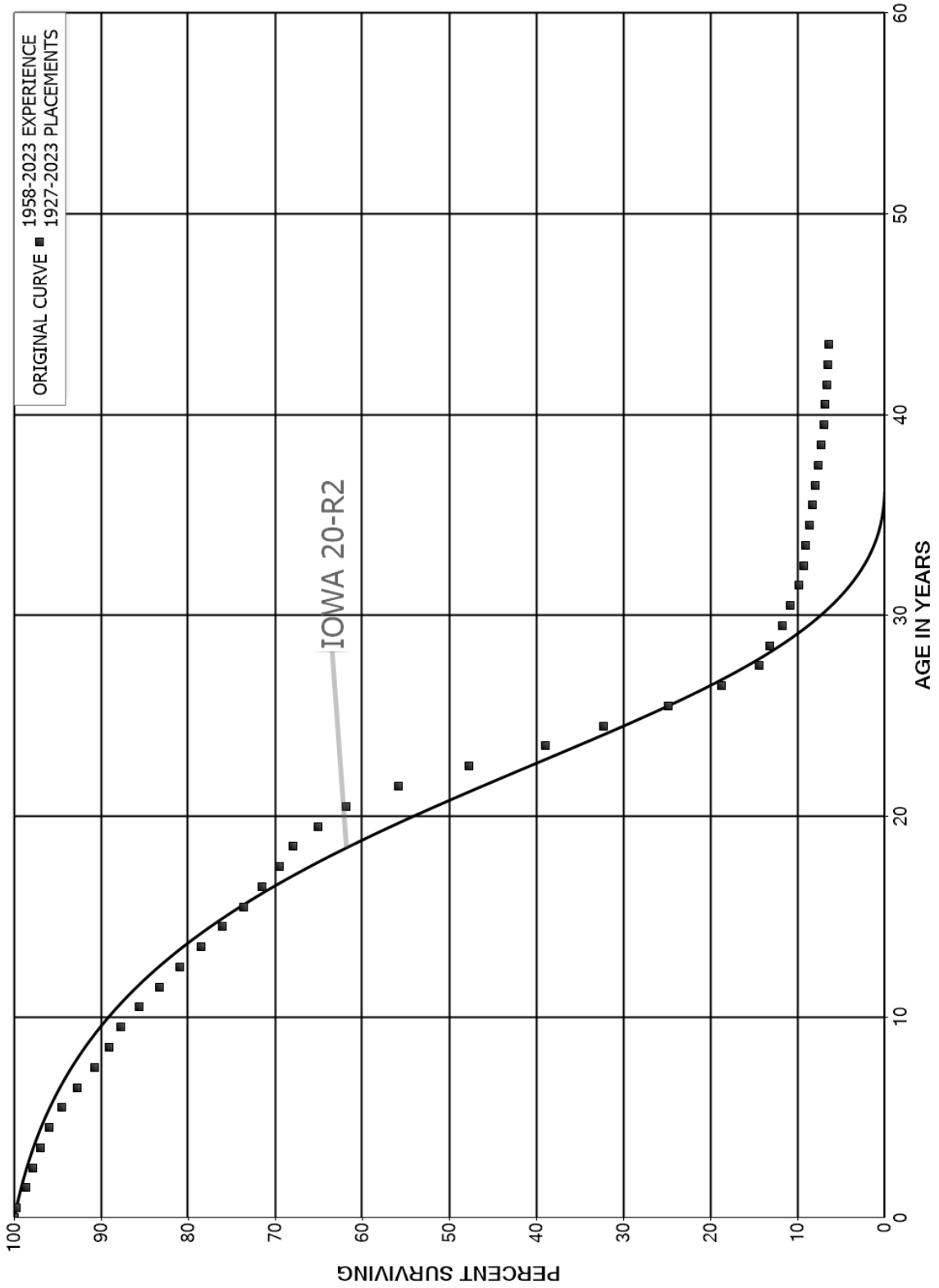
ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1968-2023 EXPERIENCE BAND 1968-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,005,243	6,445	0.0013	0.9987	100.00
0.5	4,905,741	11,446	0.0023	0.9977	99.87
1.5	5,094,169	35,570	0.0070	0.9930	99.64
2.5	4,619,340	47,532	0.0103	0.9897	98.94
3.5	4,504,009	33,741	0.0075	0.9925	97.92
4.5	4,287,650	90,038	0.0210	0.9790	97.19
5.5	4,354,991	41,357	0.0095	0.9905	95.15
6.5	4,315,490	30,954	0.0072	0.9928	94.25
7.5	4,251,833	16,098	0.0038	0.9962	93.57
8.5	4,173,493	19,073	0.0046	0.9954	93.22
9.5	4,110,941	15,955	0.0039	0.9961	92.79
10.5	4,011,692	10,473	0.0026	0.9974	92.43
11.5	3,931,885	16,995	0.0043	0.9957	92.19
12.5	3,811,429	11,986	0.0031	0.9969	91.79
13.5	3,567,718	22,475	0.0063	0.9937	91.50
14.5	3,510,236	19,676	0.0056	0.9944	90.93
15.5	3,438,756	16,420	0.0048	0.9952	90.42
16.5	3,373,518	19,994	0.0059	0.9941	89.98
17.5	3,233,078	31,734	0.0098	0.9902	89.45
18.5	3,118,818	72,554	0.0233	0.9767	88.57
19.5	2,974,052	21,173	0.0071	0.9929	86.51
20.5	2,907,730	11,729	0.0040	0.9960	85.90
21.5	2,873,353	13,582	0.0047	0.9953	85.55
22.5	2,842,177	12,238	0.0043	0.9957	85.15
23.5	2,791,660	18,401	0.0066	0.9934	84.78
24.5	2,743,697	17,371	0.0063	0.9937	84.22
25.5	2,673,472	13,565	0.0051	0.9949	83.69
26.5	2,610,246	13,693	0.0052	0.9948	83.26
27.5	2,524,411	10,189	0.0040	0.9960	82.83
28.5	2,481,492	8,471	0.0034	0.9966	82.49
29.5	2,417,941	11,949	0.0049	0.9951	82.21
30.5	2,092,333	12,647	0.0060	0.9940	81.80
31.5	1,761,621	11,546	0.0066	0.9934	81.31
32.5	1,330,837	8,341	0.0063	0.9937	80.78
33.5	960,009	4,196	0.0044	0.9956	80.27
34.5	707,847	3,471	0.0049	0.9951	79.92
35.5	519,954	1,558	0.0030	0.9970	79.53
36.5	184,320		0.0000	1.0000	79.29
37.5	46,711		0.0000	1.0000	79.29
38.5					79.29

PENNSYLVANIA POWER COMPANY
ACCOUNT 373.10 AND 373.20 STREET LIGHTING AND SIGNAL SYSTEMS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA POWER COMPANY

ACCOUNT 373.10 AND 373.20 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1927-2023 EXPERIENCE BAND 1958-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	11,674,282	28,444	0.0024	0.9976	100.00
0.5	11,545,998	135,262	0.0117	0.9883	99.76
1.5	11,767,073	84,523	0.0072	0.9928	98.59
2.5	11,402,710	101,929	0.0089	0.9911	97.88
3.5	11,332,991	116,779	0.0103	0.9897	97.00
4.5	10,600,706	170,844	0.0161	0.9839	96.01
5.5	10,688,582	194,871	0.0182	0.9818	94.46
6.5	10,631,721	229,848	0.0216	0.9784	92.74
7.5	10,243,394	183,897	0.0180	0.9820	90.73
8.5	9,844,326	157,398	0.0160	0.9840	89.10
9.5	9,422,677	227,138	0.0241	0.9759	87.68
10.5	8,969,275	244,354	0.0272	0.9728	85.56
11.5	8,580,696	231,779	0.0270	0.9730	83.23
12.5	8,150,267	253,458	0.0311	0.9689	80.98
13.5	7,677,527	239,672	0.0312	0.9688	78.47
14.5	7,345,306	232,905	0.0317	0.9683	76.02
15.5	7,033,758	202,570	0.0288	0.9712	73.61
16.5	6,740,978	184,370	0.0274	0.9726	71.49
17.5	6,435,124	144,572	0.0225	0.9775	69.53
18.5	6,167,930	258,962	0.0420	0.9580	67.97
19.5	5,798,157	293,706	0.0507	0.9493	65.12
20.5	5,434,800	525,519	0.0967	0.9033	61.82
21.5	4,872,511	703,824	0.1444	0.8556	55.84
22.5	4,146,299	764,828	0.1845	0.8155	47.77
23.5	3,372,153	574,317	0.1703	0.8297	38.96
24.5	2,856,501	664,343	0.2326	0.7674	32.33
25.5	2,056,468	505,294	0.2457	0.7543	24.81
26.5	1,562,842	358,543	0.2294	0.7706	18.71
27.5	1,211,514	106,258	0.0877	0.9123	14.42
28.5	1,110,350	123,030	0.1108	0.8892	13.15
29.5	965,568	70,163	0.0727	0.9273	11.70
30.5	896,438	80,415	0.0897	0.9103	10.85
31.5	811,898	51,064	0.0629	0.9371	9.87
32.5	748,328	17,913	0.0239	0.9761	9.25
33.5	724,533	37,573	0.0519	0.9481	9.03
34.5	687,047	23,568	0.0343	0.9657	8.56
35.5	664,364	27,213	0.0410	0.9590	8.27
36.5	632,727	27,478	0.0434	0.9566	7.93
37.5	599,284	20,143	0.0336	0.9664	7.59
38.5	533,837	23,427	0.0439	0.9561	7.33

PENNSYLVANIA POWER COMPANY

ACCOUNT 373.10 AND 373.20 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1927-2023 EXPERIENCE BAND 1958-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	509,065	15,160	0.0298	0.9702	7.01
40.5	482,242	10,250	0.0213	0.9787	6.80
41.5	428,183	11,458	0.0268	0.9732	6.66
42.5	411,834	6,023	0.0146	0.9854	6.48
43.5	365,525	8,248	0.0226	0.9774	6.38
44.5	294,571	2,867	0.0097	0.9903	6.24
45.5	291,027	495	0.0017	0.9983	6.18
46.5	287,598	866	0.0030	0.9970	6.17
47.5	280,697	631	0.0022	0.9978	6.15
48.5	232,149	672	0.0029	0.9971	6.14
49.5	205,156	1,352	0.0066	0.9934	6.12
50.5	203,632	446	0.0022	0.9978	6.08
51.5	200,529	769	0.0038	0.9962	6.06
52.5	181,089	161	0.0009	0.9991	6.04
53.5	120,906	25	0.0002	0.9998	6.04
54.5	117,007	98	0.0008	0.9992	6.03
55.5	114,008	86	0.0008	0.9992	6.03
56.5	74,555	73	0.0010	0.9990	6.02
57.5	53,995	65	0.0012	0.9988	6.02
58.5	33,741		0.0000	1.0000	6.01
59.5	26,053		0.0000	1.0000	6.01
60.5	20,550		0.0000	1.0000	6.01
61.5	16,008		0.0000	1.0000	6.01
62.5	14,941		0.0000	1.0000	6.01
63.5	16,535		0.0000	1.0000	6.01
64.5	17,107		0.0000	1.0000	6.01
65.5	19,415		0.0000	1.0000	6.01
66.5	21,388		0.0000	1.0000	6.01
67.5	21,388		0.0000	1.0000	6.01
68.5	20,263		0.0000	1.0000	6.01
69.5	15,939		0.0000	1.0000	6.01
70.5	15,154		0.0000	1.0000	6.01
71.5	15,154		0.0000	1.0000	6.01
72.5	15,154		0.0000	1.0000	6.01
73.5	15,154		0.0000	1.0000	6.01
74.5	15,154		0.0000	1.0000	6.01
75.5	11,872		0.0000	1.0000	6.01
76.5	11,872		0.0000	1.0000	6.01
77.5	11,872		0.0000	1.0000	6.01
78.5	11,872		0.0000	1.0000	6.01

PENNSYLVANIA POWER COMPANY

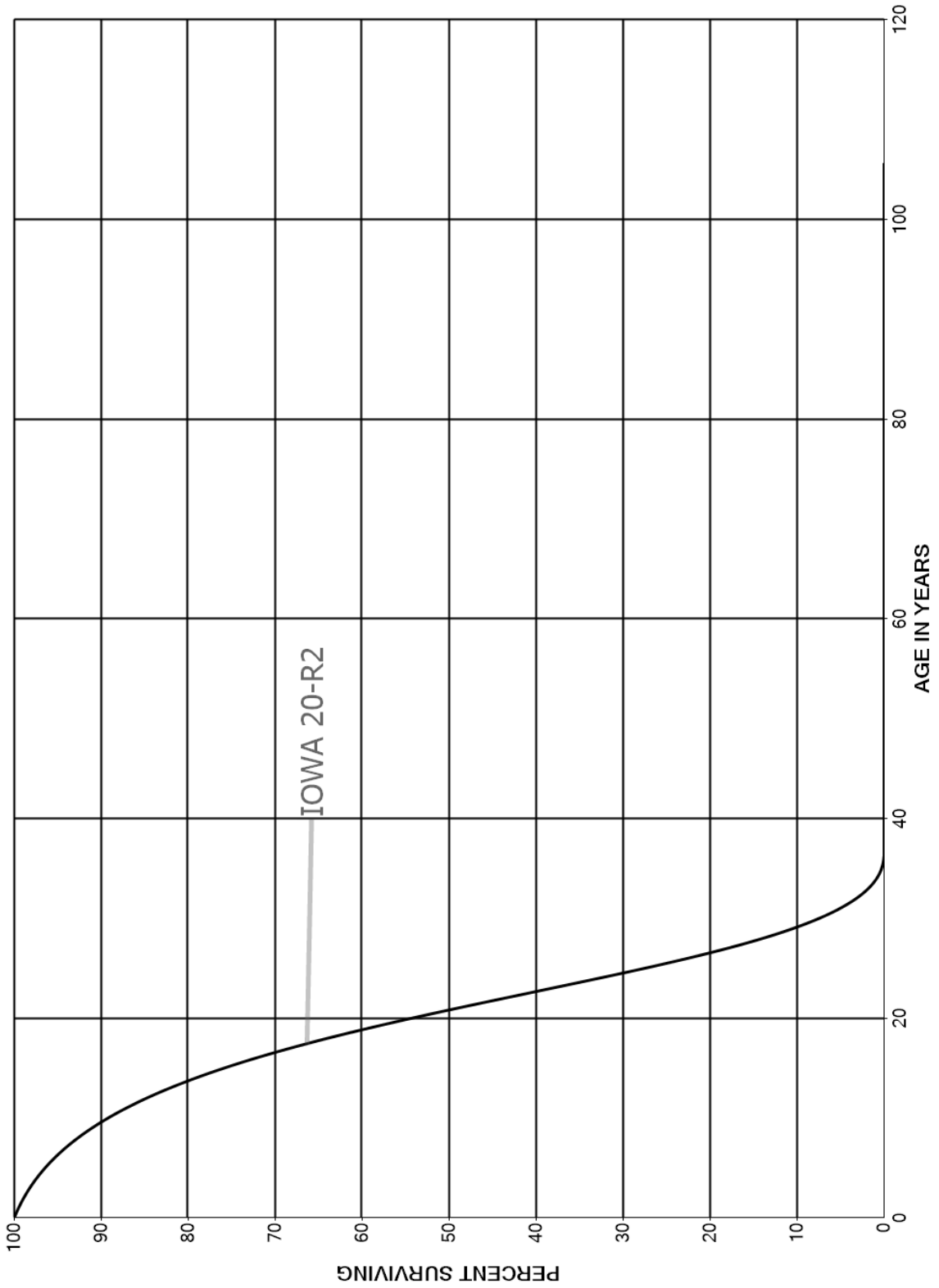
ACCOUNT 373.10 AND 373.20 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

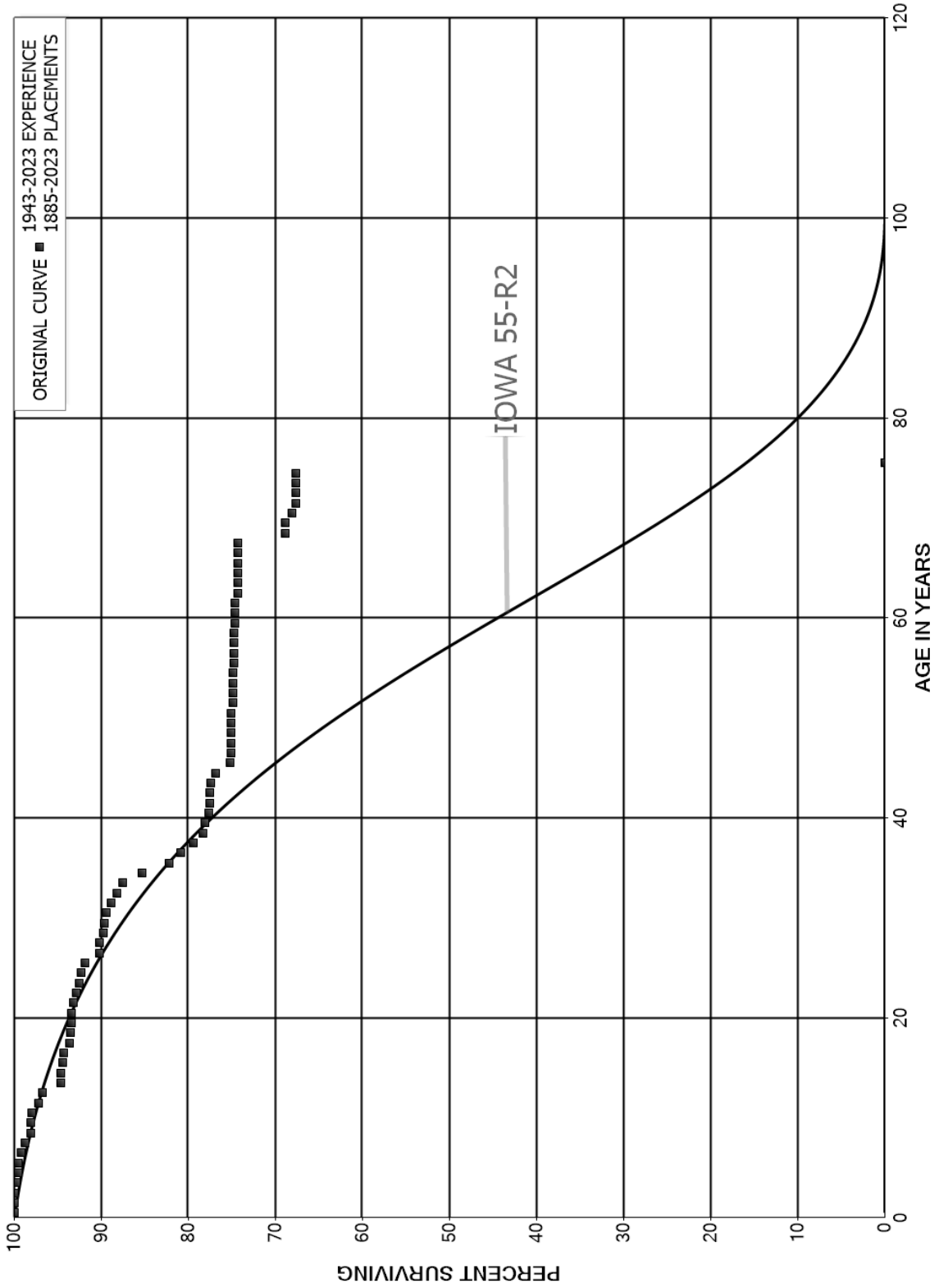
PLACEMENT BAND 1927-2023 EXPERIENCE BAND 1958-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	11,872		0.0000	1.0000	6.01
80.5	11,872		0.0000	1.0000	6.01
81.5	11,872		0.0000	1.0000	6.01
82.5	11,872		0.0000	1.0000	6.01
83.5	11,044		0.0000	1.0000	6.01
84.5	10,695		0.0000	1.0000	6.01
85.5	10,695		0.0000	1.0000	6.01
86.5	8,968		0.0000	1.0000	6.01
87.5	8,968		0.0000	1.0000	6.01
88.5	8,841		0.0000	1.0000	6.01
89.5	8,841		0.0000	1.0000	6.01
90.5	8,841		0.0000	1.0000	6.01
91.5	8,841		0.0000	1.0000	6.01
92.5	7,794		0.0000	1.0000	6.01
93.5	5,836		0.0000	1.0000	6.01
94.5	5,239		0.0000	1.0000	6.01
95.5	1,973		0.0000	1.0000	6.01
96.5					6.01

PENNSYLVANIA POWER COMPANY
ACCOUNT 373.30 STREET LIGHTING AND SIGNAL SYSTEMS - LED
SMOOTH SURVIVOR CURVE



PENNSYLVANIA POWER COMPANY
ACCOUNTS 390.10 AND 390.20 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA POWER COMPANY

ACCOUNTS 390.10 AND 390.20 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1885-2023 EXPERIENCE BAND 1943-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	8,870,539	217	0.0000	1.0000	100.00
0.5	9,041,734	989	0.0001	0.9999	100.00
1.5	8,853,914	217	0.0000	1.0000	99.99
2.5	9,033,454	18,493	0.0020	0.9980	99.98
3.5	8,987,807	20,085	0.0022	0.9978	99.78
4.5	8,935,363	3,654	0.0004	0.9996	99.56
5.5	8,535,866	25,014	0.0029	0.9971	99.52
6.5	7,912,383	43,753	0.0055	0.9945	99.22
7.5	7,087,421	40,622	0.0057	0.9943	98.68
8.5	7,052,642	6,634	0.0009	0.9991	98.11
9.5	6,869,553	8,546	0.0012	0.9988	98.02
10.5	6,680,573	47,497	0.0071	0.9929	97.90
11.5	6,628,884	30,116	0.0045	0.9955	97.20
12.5	6,561,773	141,776	0.0216	0.9784	96.76
13.5	6,332,116	4,380	0.0007	0.9993	94.67
14.5	6,469,183	16,484	0.0025	0.9975	94.60
15.5	6,245,416	6,210	0.0010	0.9990	94.36
16.5	6,120,425	43,246	0.0071	0.9929	94.27
17.5	5,888,421	8,076	0.0014	0.9986	93.60
18.5	5,711,628	2,250	0.0004	0.9996	93.47
19.5	5,596,762	5,122	0.0009	0.9991	93.44
20.5	4,364,664	6,705	0.0015	0.9985	93.35
21.5	4,336,464	16,265	0.0038	0.9962	93.21
22.5	4,294,774	16,712	0.0039	0.9961	92.86
23.5	4,266,689	12,139	0.0028	0.9972	92.50
24.5	4,255,836	19,220	0.0045	0.9955	92.23
25.5	4,285,951	77,705	0.0181	0.9819	91.82
26.5	4,218,869	1,281	0.0003	0.9997	90.15
27.5	4,211,448	17,781	0.0042	0.9958	90.12
28.5	3,982,985	6,415	0.0016	0.9984	89.74
29.5	3,959,405	8,995	0.0023	0.9977	89.60
30.5	3,511,310	21,398	0.0061	0.9939	89.40
31.5	2,786,154	20,393	0.0073	0.9927	88.85
32.5	2,693,761	20,131	0.0075	0.9925	88.20
33.5	2,636,885	68,365	0.0259	0.9741	87.54
34.5	2,560,238	93,510	0.0365	0.9635	85.27
35.5	2,443,023	37,984	0.0155	0.9845	82.16
36.5	2,362,426	44,570	0.0189	0.9811	80.88
37.5	2,304,223	31,495	0.0137	0.9863	79.35
38.5	2,221,196	7,096	0.0032	0.9968	78.27

PENNSYLVANIA POWER COMPANY

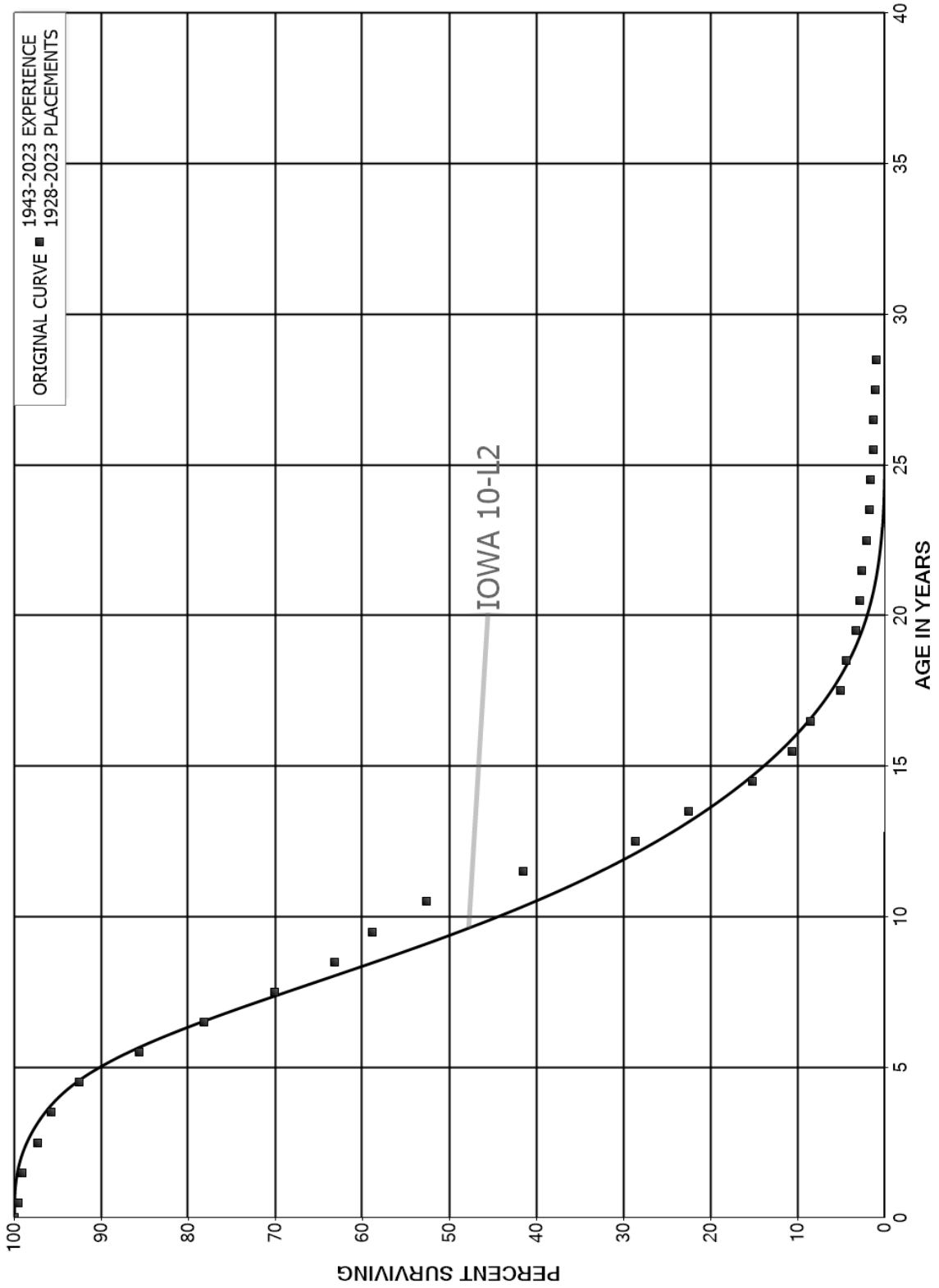
ACCOUNTS 390.10 AND 390.20 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1885-2023 EXPERIENCE BAND 1943-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,163,960	11,786	0.0054	0.9946	78.02
40.5	2,148,789	1,064	0.0005	0.9995	77.59
41.5	2,083,236	350	0.0002	0.9998	77.56
42.5	2,064,493	3,089	0.0015	0.9985	77.54
43.5	1,565,194	12,227	0.0078	0.9922	77.43
44.5	1,546,475	33,848	0.0219	0.9781	76.82
45.5	1,494,729	1,470	0.0010	0.9990	75.14
46.5	1,483,135		0.0000	1.0000	75.07
47.5	1,479,861	700	0.0005	0.9995	75.07
48.5	1,468,729	403	0.0003	0.9997	75.03
49.5	1,450,606		0.0000	1.0000	75.01
50.5	1,444,587	2,455	0.0017	0.9983	75.01
51.5	1,431,225	735	0.0005	0.9995	74.88
52.5	1,428,381		0.0000	1.0000	74.84
53.5	1,426,688		0.0000	1.0000	74.84
54.5	1,271,014	1,836	0.0014	0.9986	74.84
55.5	1,268,942		0.0000	1.0000	74.74
56.5	1,260,329		0.0000	1.0000	74.74
57.5	1,239,125		0.0000	1.0000	74.74
58.5	1,227,072	1,104	0.0009	0.9991	74.74
59.5	1,206,070	51	0.0000	1.0000	74.67
60.5	1,187,194	565	0.0005	0.9995	74.67
61.5	1,175,623	5,795	0.0049	0.9951	74.63
62.5	1,165,926		0.0000	1.0000	74.26
63.5	331,685	103	0.0003	0.9997	74.26
64.5	331,125		0.0000	1.0000	74.24
65.5	329,225		0.0000	1.0000	74.24
66.5	328,865		0.0000	1.0000	74.24
67.5	125,570	9,054	0.0721	0.9279	74.24
68.5	116,516		0.0000	1.0000	68.89
69.5	116,153	1,430	0.0123	0.9877	68.89
70.5	110,509	681	0.0062	0.9938	68.04
71.5	105,623		0.0000	1.0000	67.62
72.5	1,115		0.0000	1.0000	67.62
73.5	623	0	0.0003	0.9997	67.62
74.5	53	53	1.0000		67.60
75.5					

PENNSYLVANIA POWER COMPANY
ACCOUNT 392.00 TRANSPORTATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA POWER COMPANY

ACCOUNT 392.00 TRANSPORTATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1928-2023 EXPERIENCE BAND 1943-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	8,907,605	40,764	0.0046	0.9954	100.00
0.5	8,280,297	41,513	0.0050	0.9950	99.54
1.5	7,737,345	135,058	0.0175	0.9825	99.04
2.5	7,167,093	120,869	0.0169	0.9831	97.31
3.5	6,867,922	227,146	0.0331	0.9669	95.67
4.5	6,295,808	467,410	0.0742	0.9258	92.51
5.5	5,789,538	507,112	0.0876	0.9124	85.64
6.5	5,286,237	547,568	0.1036	0.8964	78.14
7.5	4,738,954	463,989	0.0979	0.9021	70.05
8.5	4,275,712	291,828	0.0683	0.9317	63.19
9.5	3,974,009	422,421	0.1063	0.8937	58.87
10.5	3,621,626	768,144	0.2121	0.7879	52.62
11.5	3,480,221	1,073,849	0.3086	0.6914	41.46
12.5	2,678,101	575,247	0.2148	0.7852	28.66
13.5	1,899,349	619,016	0.3259	0.6741	22.51
14.5	1,566,937	469,226	0.2995	0.7005	15.17
15.5	1,155,921	225,006	0.1947	0.8053	10.63
16.5	907,328	366,811	0.4043	0.5957	8.56
17.5	549,247	78,242	0.1425	0.8575	5.10
18.5	498,422	120,044	0.2408	0.7592	4.37
19.5	378,378	52,242	0.1381	0.8619	3.32
20.5	334,526	31,007	0.0927	0.9073	2.86
21.5	335,784	67,604	0.2013	0.7987	2.60
22.5	274,915	40,207	0.1463	0.8537	2.07
23.5	234,707	27,861	0.1187	0.8813	1.77
24.5	253,172	37,409	0.1478	0.8522	1.56
25.5	220,378	14,681	0.0666	0.9334	1.33
26.5	218,096	30,166	0.1383	0.8617	1.24
27.5	201,409	29,015	0.1441	0.8559	1.07
28.5	172,394	21,208	0.1230	0.8770	0.92
29.5	158,035	16,847	0.1066	0.8934	0.80
30.5	145,065	10,835	0.0747	0.9253	0.72
31.5	142,681	16,155	0.1132	0.8868	0.66
32.5	130,303	6,620	0.0508	0.9492	0.59
33.5	136,407	7,357	0.0539	0.9461	0.56
34.5	133,486	5,461	0.0409	0.9591	0.53
35.5	131,640	26,378	0.2004	0.7996	0.51
36.5	106,960	15,262	0.1427	0.8573	0.41
37.5	91,698	7,789	0.0849	0.9151	0.35
38.5	83,909	4,335	0.0517	0.9483	0.32

PENNSYLVANIA POWER COMPANY

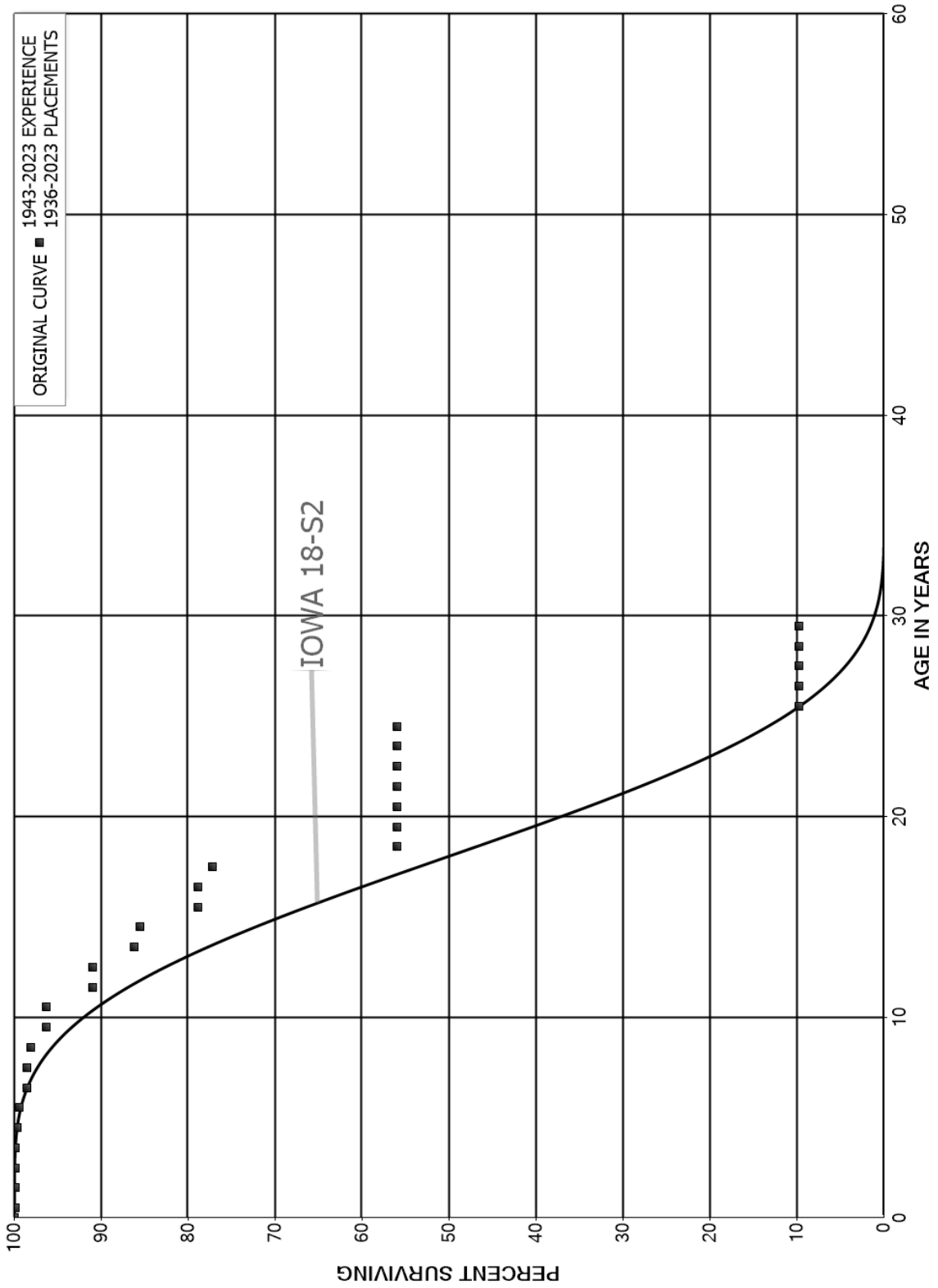
ACCOUNT 392.00 TRANSPORTATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1928-2023 EXPERIENCE BAND 1943-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	79,628	4,802	0.0603	0.9397	0.30
40.5	60,202	20,613	0.3424	0.6576	0.28
41.5	39,589	1,273	0.0322	0.9678	0.19
42.5	34,967	4,876	0.1395	0.8605	0.18
43.5	20,562	2,338	0.1137	0.8863	0.16
44.5	18,225	1,672	0.0917	0.9083	0.14
45.5	16,553	34	0.0020	0.9980	0.12
46.5	11,652	1,494	0.1282	0.8718	0.12
47.5	10,157		0.0000	1.0000	0.11
48.5	10,157	3,291	0.3240	0.6760	0.11
49.5	6,866	1,748	0.2546	0.7454	0.07
50.5	5,118		0.0000	1.0000	0.05
51.5	5,118	1,809	0.3534	0.6466	0.05
52.5	1,998		0.0000	1.0000	0.04
53.5	1,998		0.0000	1.0000	0.04
54.5	1,998		0.0000	1.0000	0.04
55.5	1,998		0.0000	1.0000	0.04
56.5	1,998	322	0.1610	0.8390	0.04
57.5	2,849	286	0.1005	0.8995	0.03
58.5	2,563	327	0.1275	0.8725	0.03
59.5	2,236	688	0.3076	0.6924	0.02
60.5	14	14	1.0000		0.02
61.5					

PENNSYLVANIA POWER COMPANY
ACCOUNT 396.00 POWER OPERATED EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA POWER COMPANY

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1936-2023 EXPERIENCE BAND 1943-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,756,461	3,538	0.0020	0.9980	100.00
0.5	784,835		0.0000	1.0000	99.80
1.5	729,264		0.0000	1.0000	99.80
2.5	726,046		0.0000	1.0000	99.80
3.5	694,363	1,200	0.0017	0.9983	99.80
4.5	724,846	1,403	0.0019	0.9981	99.63
5.5	723,443	6,406	0.0089	0.9911	99.43
6.5	717,466		0.0000	1.0000	98.55
7.5	717,466	3,200	0.0045	0.9955	98.55
8.5	714,266	13,189	0.0185	0.9815	98.11
9.5	711,050		0.0000	1.0000	96.30
10.5	711,050	39,157	0.0551	0.9449	96.30
11.5	671,893		0.0000	1.0000	91.00
12.5	671,893	35,601	0.0530	0.9470	91.00
13.5	542,105	4,073	0.0075	0.9925	86.18
14.5	411,782	32,135	0.0780	0.9220	85.53
15.5	146,954	99	0.0007	0.9993	78.85
16.5	146,855	3,012	0.0205	0.9795	78.80
17.5	143,843	39,465	0.2744	0.7256	77.19
18.5	104,378		0.0000	1.0000	56.01
19.5	104,378		0.0000	1.0000	56.01
20.5	104,378		0.0000	1.0000	56.01
21.5	104,378		0.0000	1.0000	56.01
22.5	104,378		0.0000	1.0000	56.01
23.5	104,378		0.0000	1.0000	56.01
24.5	104,378	86,209	0.8259	0.1741	56.01
25.5	18,169		0.0000	1.0000	9.75
26.5	18,169		0.0000	1.0000	9.75
27.5	18,169		0.0000	1.0000	9.75
28.5	18,169		0.0000	1.0000	9.75
29.5	18,168	808	0.0445	0.9555	9.75
30.5	17,360		0.0000	1.0000	9.32
31.5	13,740		0.0000	1.0000	9.32
32.5	13,740		0.0000	1.0000	9.32
33.5	13,740		0.0000	1.0000	9.32
34.5	13,740		0.0000	1.0000	9.32
35.5	13,740	3,713	0.2702	0.7298	9.32
36.5	10,027	5,124	0.5110	0.4890	6.80
37.5	4,903		0.0000	1.0000	3.32
38.5	4,903		0.0000	1.0000	3.32

PENNSYLVANIA POWER COMPANY

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1936-2023 EXPERIENCE BAND 1943-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,903		0.0000	1.0000	3.32
40.5	4,903	4,903	1.0000	0.0000	3.32
41.5	0		0.0000	1.0000	0.00
42.5					0.00

PART VII. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

PENNSYLVANIA POWER COMPANY

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1892	13,200	13,200			0.0
1902	5,877	5,877			0.0
1905	232	232			0.0
1909	41	41			0.0
1910	81	81			0.0
1913	29,386	25,661	3,725	3,725	0.0
1916	62,807	62,806	1	3,726	0.0
1923	2,750	2,337	413	4,139	0.0
1924	1,331	1,298	33	4,172	0.0
1925	7	6	1	4,173	0.0
1926	1,908	1,292	616	4,789	0.0
1927	43,236	40,700	2,536	7,325	0.0
1928	11,692	9,302	2,390	9,715	0.0
1929	87,702	79,610	8,092	17,807	0.0
1930	108,884	97,385	11,499	29,306	0.0
1931	10,337	7,651	2,686	31,992	0.0
1932	3,621	2,546	1,075	33,067	0.0
1933	3,919	2,947	972	34,039	0.0
1934	8,042	6,513	1,529	35,568	0.0
1935	6,939	4,742	2,197	37,765	0.0
1936	9,051	5,712	3,339	41,104	0.0
1937	81,429	67,790	13,639	54,743	0.0
1938	24,636	15,230	9,406	64,149	0.0
1939	33,021	25,589	7,432	71,581	0.0
1940	51,392	39,861	11,531	83,112	0.0
1941	29,322	18,129	11,193	94,305	0.0
1942	14,130	10,196	3,934	98,239	0.0
1943	7,132	4,770	2,362	100,601	0.0
1944	15,526	11,203	4,323	104,924	0.0
1945	32,718	21,707	11,011	115,935	0.0
1946	46,688	31,093	15,595	131,530	0.0
1947	107,485	74,123	33,362	164,892	0.0
1948	178,228	123,330	54,898	219,790	0.0
1949	272,268	210,176	62,092	281,882	0.0
1950	276,581	197,429	79,152	361,034	0.1
1951	374,575	293,419	81,156	442,190	0.1
1952	380,417	287,067	93,350	535,540	0.1
1953	535,004	398,828	136,176	671,716	0.1
1954	456,288	330,023	126,265	797,981	0.1
1955	317,823	224,508	93,315	891,296	0.1
1956	604,830	485,863	118,967	1,010,263	0.2
1957	578,929	407,174	171,755	1,182,018	0.2
1958	708,375	530,050	178,325	1,360,343	0.2
1959	702,365	498,729	203,636	1,563,979	0.2
1960	1,236,092	998,283	237,809	1,801,788	0.3
1961	648,026	446,703	201,323	2,003,111	0.3

PENNSYLVANIA POWER COMPANY

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1962	935,163	641,057	294,106	2,297,217	0.3
1963	745,553	522,267	223,286	2,520,503	0.4
1964	778,677	538,966	239,711	2,760,214	0.4
1965	947,384	662,129	285,255	3,045,469	0.5
1966	1,300,814	910,569	390,245	3,435,714	0.5
1967	1,570,563	1,105,080	465,483	3,901,197	0.6
1968	1,415,975	973,563	442,412	4,343,609	0.6
1969	1,387,099	963,090	424,009	4,767,618	0.7
1970	1,460,201	1,039,504	420,697	5,188,315	0.8
1971	1,874,462	1,315,860	558,602	5,746,917	0.9
1972	1,872,304	1,320,247	552,057	6,298,974	0.9
1973	2,197,087	1,554,750	642,337	6,941,311	1.0
1974	2,555,225	1,809,575	745,650	7,686,961	1.1
1975	2,292,992	1,669,747	623,245	8,310,206	1.2
1976	1,888,430	1,337,641	550,789	8,860,995	1.3
1977	1,944,820	1,331,795	613,025	9,474,020	1.4
1978	3,185,708	2,159,842	1,025,866	10,499,886	1.6
1979	3,782,616	2,550,314	1,232,302	11,732,188	1.7
1980	4,003,898	2,626,586	1,377,312	13,109,500	2.0
1981	3,455,911	2,234,866	1,221,045	14,330,545	2.1
1982	3,483,479	2,277,444	1,206,035	15,536,580	2.3
1983	3,922,539	2,478,022	1,444,517	16,981,097	2.5
1984	4,792,683	2,981,068	1,811,615	18,792,712	2.8
1985	5,170,664	3,071,768	2,098,896	20,891,608	3.1
1986	6,391,562	3,863,747	2,527,815	23,419,423	3.5
1987	5,712,397	3,516,751	2,195,646	25,615,069	3.8
1988	7,456,481	4,426,045	3,030,436	28,645,505	4.3
1989	7,104,635	4,172,393	2,932,242	31,577,747	4.7
1990	9,286,393	5,376,023	3,910,370	35,488,117	5.3
1991	10,443,900	5,682,217	4,761,683	40,249,800	6.0
1992	11,155,882	5,941,945	5,213,937	45,463,737	6.8
1993	11,773,665	6,169,534	5,604,131	51,067,868	7.6
1994	13,606,276	7,011,585	6,594,691	57,662,559	8.6
1995	11,237,065	5,447,167	5,789,898	63,452,457	9.5
1996	11,715,812	5,558,281	6,157,531	69,609,988	10.4
1997	8,663,552	3,951,491	4,712,061	74,322,049	11.1
1998	9,814,420	4,355,113	5,459,307	79,781,356	11.9
1999	14,919,632	6,983,103	7,936,529	87,717,885	13.1
2000	6,266,265	2,543,065	3,723,200	91,441,085	13.6
2001	6,644,479	2,625,885	4,018,594	95,459,679	14.2
2002	7,612,262	2,868,558	4,743,704	100,203,383	14.9
2003	15,704,050	7,742,799	7,961,251	108,164,634	16.1
2004	15,231,384	5,907,418	9,323,966	117,488,600	17.5
2005	21,552,418	7,526,045	14,026,373	131,514,973	19.6
2006	15,411,846	5,153,170	10,258,676	141,773,649	21.1
2007	19,481,066	6,546,493	12,934,573	154,708,222	23.1

PENNSYLVANIA POWER COMPANY

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
2008	32,026,066	9,358,351	22,667,715	177,375,937	26.4
2009	21,208,106	6,106,349	15,101,757	192,477,694	28.7
2010	23,880,632	6,461,570	17,419,062	209,896,756	31.3
2011	24,314,690	6,187,739	18,126,951	228,023,707	34.0
2012	17,848,579	4,387,027	13,461,552	241,485,259	36.0
2013	29,212,044	6,453,035	22,759,009	264,244,268	39.4
2014	31,533,515	8,755,811	22,777,704	287,021,972	42.8
2015	58,171,786	20,527,296	37,644,490	324,666,462	48.4
2016	46,482,344	11,486,741	34,995,603	359,662,065	53.6
2017	52,474,580	10,523,264	41,951,316	401,613,381	59.9
2018	46,593,397	8,078,478	38,514,919	440,128,300	65.6
2019	46,836,518	7,006,552	39,829,966	479,958,266	71.5
2020	42,082,772	6,476,776	35,605,996	515,564,262	76.8
2021	41,863,095	4,439,493	37,423,602	552,987,864	82.4
2022	36,955,042	3,476,128	33,478,914	586,466,778	87.4
2023	43,273,626	2,450,407	40,823,219	627,289,997	93.5
2024	44,386,692	755,395	43,631,297	670,921,294	100.0
TOTAL	951,417,497	280,496,202	670,921,296		

UTILITY PLANT IN SERVICE

PENNSYLVANIA POWER COMPANY

ACCOUNT 303.00 MISCELLANEOUS INTANGIBLE PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 7-SQUARE						
2003	2,926,883.28	2,926,883	2,926,883			
2004	888,339.90	888,340	888,340			
2005	209,534.87	209,535	209,535			
2007	824,017.36	824,017	824,017			
2009	206,763.41	206,763	206,763			
2011	299,939.51	299,940	299,940			
2012	226,764.25	226,764	226,764			
2013	154,902.50	154,902	154,902			
2014	426,236.89	426,237	426,237			
2015	186,206.19	186,206	186,206			
2016	299,172.97	299,173	299,173			
2017	906,908.44	906,908	906,908			
2018	781,992.42	726,135	695,164	86,828	0.50	86,828
2019	797,603.22	626,685	599,956	197,647	1.50	131,765
2020	986,182.09	633,977	606,937	379,245	2.50	151,698
2021	259,753.55	129,877	124,338	135,416	3.50	38,690
2022	2,825,912.52	1,009,246	966,200	1,859,713	4.50	413,270
2023	2,704,885.88	579,630	554,908	2,149,978	5.50	390,905
2024	762,131.51	54,439	52,117	710,015	6.50	109,233
	16,674,130.76	11,315,657	11,155,288	5,518,843		1,322,389

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.2 7.93

PENNSYLVANIA POWER COMPANY

ACCOUNT 303.10 MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 7-SQUARE						
2014	481,545.98	481,546	481,546			
2015	1,800,571.64	1,800,572	1,800,572			
2016	627,517.51	627,518	627,518			
2017	1,577,107.93	1,577,108	1,577,108			
2018	427,668.05	397,120	427,668			
2019	668,798.22	525,481	668,798			
2020	825,187.24	530,480	768,898	56,289	2.50	22,516
2021	437,262.06	218,631	316,893	120,369	3.50	34,391
2022	13,344.35	4,766	6,908	6,436	4.50	1,430
2023	8,883.88	1,904	2,760	6,124	5.50	1,113
2024	302,142.32	21,582	31,281	270,861	6.50	41,671
	7,170,029.18	6,186,708	6,709,950	460,079		101,121

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.5 1.41

PENNSYLVANIA POWER COMPANY

ACCOUNT 303.70 MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
2022	3,911.48	1,956	1,969	1,942	2.50	777
2023	22.52	7	7	16	3.50	5
2024	120,382.40	12,038	12,121	108,262	4.50	24,058
	124,316.40	14,001	14,097	110,220		24,840
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					4.4	19.98

PENNSYLVANIA POWER COMPANY

ACCOUNT 361.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
1910	40.70	41	41			
1924	57.97	57	58			
1927	1,199.42	1,181	1,199			
1928	240.27	234	240			
1929	3,245.74	3,162	3,246			
1930	2,754.77	2,681	2,755			
1934	1,126.52	1,081	1,127			
1938	210.68	200	211			
1939	32.38	31	32			
1944	501.90	465	502			
1947	1,798.83	1,645	1,799			
1948	209.85	191	210			
1949	6,057.06	5,488	6,038	19	7.83	2
1950	6,615.27	5,963	6,561	54	8.15	7
1951	4,186.01	3,754	4,130	56	8.47	7
1952	15,923.26	14,200	15,623	300	8.80	34
1953	13,250.15	11,748	12,925	325	9.15	36
1954	9,764.83	8,605	9,467	298	9.50	31
1955	2,669.26	2,337	2,571	98	9.87	10
1956	7,195.55	6,260	6,887	309	10.24	30
1957	9,054.69	7,823	8,607	448	10.62	42
1958	12,875.25	11,044	12,151	724	11.02	66
1959	4,200.11	3,549	3,905	295	12.02	25
1961	10.59	9	10	1	12.84	
1962	6,729.03	5,551	6,107	622	13.26	47
1963	6,413.24	5,206	5,728	685	14.26	48
1964	773.61	622	684	90	14.69	6
1965	116.00	92	101	15	15.13	1
1966	26,433.04	20,721	22,797	3,636	16.13	225
1967	3,998.59	3,104	3,415	584	16.58	35
1968	6,922.28	5,319	5,852	1,070	17.03	63
1969	3,057.48	2,308	2,539	518	18.03	29
1970	463.60	346	381	83	18.50	4
1971	8,232.96	6,078	6,687	1,546	18.96	82
1972	7,515.97	5,445	5,991	1,525	19.96	76
1973	5,772.46	4,132	4,546	1,226	20.45	60
1974	20,936.20	14,802	16,285	4,651	20.93	222
1975	13,982.45	9,690	10,661	3,321	21.93	151
1976	11,094.12	7,586	8,346	2,748	22.43	123
1977	5,651.74	3,786	4,165	1,487	23.42	63
1978	4,488.99	2,964	3,261	1,228	23.92	51
1979	27,760.34	17,936	19,733	8,027	24.92	322
1982	5,541.56	3,391	3,731	1,811	26.94	67
1984	13,188.78	7,744	8,520	4,669	28.47	164

PENNSYLVANIA POWER COMPANY

ACCOUNT 361.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
1985	4,668.22	2,674	2,942	1,726	29.46	59
1986	35,767.39	20,105	22,120	13,647	29.99	455
1988	12,419.37	6,664	7,332	5,087	31.52	161
1989	36,560.88	19,077	20,989	15,572	32.53	479
1990	44,741.11	22,693	24,967	19,774	33.52	590
1991	20,265.18	10,047	11,054	9,211	34.07	270
1992	4,455.79	2,143	2,358	2,098	35.07	60
1993	139,251.82	64,919	71,425	67,827	36.07	1,880
1994	23,363.77	10,546	11,603	11,761	37.07	317
1995	856.81	377	415	442	37.61	12
1996	64,574.96	27,419	30,167	34,408	38.62	891
2007	224,702.51	59,366	65,315	159,388	48.73	3,271
2008	91,861.43	22,892	25,186	66,675	49.72	1,341
2009	143,698.72	33,626	36,996	106,703	50.73	2,103
2011	10,268.13	2,093	2,303	7,965	52.73	151
2014	24,650.38	3,910	4,302	20,348	55.72	365
2015	285,001.75	40,869	44,964	240,038	56.73	4,231
2016	433,647.71	56,027	61,641	372,007	57.29	6,493
2017	480,008.88	54,721	60,205	419,804	58.29	7,202
2018	23,366.76	2,309	2,540	20,827	59.29	351
2019	10,393.06	869	956	9,437	60.29	157
2020	339,866.64	23,247	25,577	314,290	61.29	5,128
2021	514,159.01	27,353	30,094	484,065	62.29	7,771
2022	202,950.67	7,712	8,485	194,466	63.29	3,073
2023	4,595.57	105	116	4,480	64.29	70
2024	41,572.40	316	347	41,225	65.29	631
	3,499,962.42	740,651	814,224	2,685,738		49,641

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 54.1 1.42

PENNSYLVANIA POWER COMPANY

ACCOUNT 361.11 STRUCTURES AND IMPROVEMENTS - SUB-TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
1892	13,199.66	13,200	13,200			
1902	5,876.85	5,877	5,877			
1905	231.68	232	232			
1910	39.90	40	40			
1916	60,448.97	60,449	60,449			
1924	43.93	43	44			
1927	8,724.08	8,591	8,724			
1928	177.84	173	178			
1929	1,767.51	1,722	1,768			
1930	14,505.87	14,120	14,506			
1934	1,584.41	1,520	1,584			
1937	73.90	70	74			
1939	22.85	22	23			
1940	2,686.64	2,543	2,687			
1947	1,236.71	1,131	1,237			
1948	143.92	131	144			
1949	25,332.31	22,951	25,332			
1950	5,551.99	5,005	5,552			
1951	2,081.51	1,866	2,082			
1952	33,072.03	29,494	33,072			
1953	10,213.52	9,055	10,214			
1954	6,627.96	5,841	6,628			
1955	1,809.72	1,585	1,810			
1956	4,607.45	4,008	4,607			
1957	6,127.12	5,294	6,127			
1958	14,126.41	12,118	14,126			
1959	2,837.39	2,398	2,837			
1961	7.14	6	7			
1962	4,535.32	3,742	4,535			
1963	4,319.60	3,507	4,320			
1964	5,403.39	4,348	5,403			
1965	78.02	62	78			
1966	8,856.75	6,943	8,802	55	16.13	3
1967	6,231.00	4,837	6,132	99	16.58	6
1968	4,648.62	3,572	4,528	121	17.03	7
1969	356.16	269	341	15	18.03	1
1970	311.02	232	294	17	18.50	1
1971	9,172.95	6,772	8,585	588	18.96	31
1972	5,037.91	3,650	4,627	411	19.96	21
1973	3,867.63	2,768	3,509	359	20.45	18
1974	13,131.54	9,284	11,770	1,362	20.93	65
1975	29,166.31	20,212	25,624	3,542	21.93	162
1976	39,705.43	27,151	34,421	5,284	22.43	236
1977	3,830.92	2,566	3,253	578	23.42	25

PENNSYLVANIA POWER COMPANY

ACCOUNT 361.11 STRUCTURES AND IMPROVEMENTS - SUB-TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
1978	17,998.16	11,884	15,066	2,932	23.92	123
1979	52,736.79	34,073	43,196	9,541	24.92	383
1982	28,737.55	17,587	22,296	6,442	26.94	239
1984	20,936.53	12,294	15,586	5,351	28.47	188
1985	6,426.42	3,681	4,667	1,759	29.46	60
1986	18,049.02	10,145	12,861	5,188	29.99	173
1988	8,340.21	4,475	5,673	2,667	31.52	85
1989	25,492.68	13,302	16,864	8,629	32.53	265
1990	51,854.52	26,301	33,343	18,512	33.52	552
1991	16,292.51	8,078	10,241	6,052	34.07	178
1992	10,310.34	4,959	6,287	4,023	35.07	115
1993	43,358.46	20,214	25,627	17,731	36.07	492
1994	2,144.77	968	1,227	918	37.07	25
2013	104,744.96	18,184	23,053	81,692	54.73	1,493
2014	20,952.31	3,323	4,213	16,739	55.72	300
	790,187.07	498,868	589,583	200,604		5,247

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 38.2 0.66

PENNSYLVANIA POWER COMPANY

ACCOUNT 361.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
1982	10,423.29	6,379	7,976	2,447	26.94	91
1984	22,196.95	13,034	16,296	5,901	28.47	207
1985	4,714.89	2,701	3,377	1,338	29.46	45
1986	27,260.71	15,323	19,158	8,103	29.99	270
1988	9,123.84	4,896	6,121	3,003	31.52	95
1989	32,176.26	16,790	20,992	11,184	32.53	344
1990	52,686.14	26,722	33,410	19,276	33.52	575
1991	55,883.01	27,707	34,642	21,241	34.07	623
1992	17,590.91	8,461	10,579	7,012	35.07	200
1993	43,941.89	20,486	25,614	18,328	36.07	508
1994	22,576.32	10,191	12,742	9,834	37.07	265
2005	137,521.89	40,486	50,619	86,903	46.73	1,860
2007	12,535.66	3,312	4,141	8,395	48.73	172
2022	5,665.87	215	269	5,397	63.29	85
	454,297.63	196,703	245,936	208,362		5,340

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.0 1.18

PENNSYLVANIA POWER COMPANY

ACCOUNT 361.21 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING - SUB-TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
1982	13,229.30	8,096	10,408	2,821	26.94	105
1984	39,203.31	23,020	29,595	9,608	28.47	337
1985	3,143.26	1,800	2,314	829	29.46	28
1986	26,663.57	14,988	19,269	7,395	29.99	247
1988	6,076.93	3,261	4,192	1,885	31.52	60
1989	21,430.98	11,183	14,377	7,054	32.53	217
1990	23,239.46	11,787	15,154	8,085	33.52	241
1991	48,827.78	24,209	31,123	17,705	34.07	520
1992	12,619.20	6,070	7,804	4,815	35.07	137
1993	782.14	365	469	313	36.07	9
	195,215.93	104,779	134,705	60,511		1,901

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.8 0.97

PENNSYLVANIA POWER COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 52-R1						
1916	1,483.65	1,484	1,484			
1923	571.57	569	483	89	0.54	89
1924	200.08	197	167	33	1.54	21
1926	541.29	533	453	88	1.50	59
1927	4,263.07	4,156	3,530	733	2.50	293
1928	222.62	217	184	39	2.51	16
1929	31,095.40	30,290	25,728	5,367	2.54	2,113
1930	37,076.22	35,738	30,356	6,720	3.54	1,898
1931	36.91	36	31	6	3.59	2
1933	55.94	54	46	10	3.73	3
1936	488.14	462	392	96	4.95	19
1937	14.62	14	12	3	5.09	1
1938	109.02	103	87	22	5.25	4
1939	1,081.84	1,017	864	218	5.41	40
1940	7,126.92	6,624	5,626	1,501	6.41	234
1941	766.14	710	603	163	6.59	25
1942	407.07	376	319	88	6.79	13
1943	157.79	145	123	35	6.99	5
1944	4,660.32	4,277	3,633	1,027	7.22	142
1945	930.31	850	722	208	7.46	28
1946	2,296.03	2,091	1,776	520	7.71	67
1948	36,018.13	32,514	27,617	8,401	8.25	1,018
1949	31,736.81	28,512	24,218	7,519	8.54	880
1950	44,189.90	39,506	33,556	10,634	8.83	1,204
1951	11,658.95	10,369	8,807	2,852	9.14	312
1952	72,331.34	63,977	54,342	17,989	9.47	1,900
1953	173,213.25	152,324	129,383	43,830	9.80	4,472
1954	81,517.38	71,262	60,530	20,987	10.15	2,068
1955	20,345.62	17,676	15,014	5,332	10.50	508
1956	43,547.75	37,586	31,925	11,623	10.87	1,069
1957	83,199.29	71,318	60,577	22,622	11.24	2,013
1958	101,585.10	86,469	73,446	28,139	11.62	2,422
1959	22,556.13	19,060	16,190	6,366	12.02	530
1960	16,855.03	14,133	12,005	4,850	12.42	390
1961	27,065.57	22,513	19,122	7,944	12.84	619
1962	51,541.27	42,522	36,118	15,423	13.26	1,163
1963	23,325.37	19,080	16,206	7,119	13.68	520
1964	18,151.99	14,716	12,500	5,652	14.13	400
1965	74,414.45	60,216	51,147	23,267	14.03	1,658
1966	140,231.29	112,381	95,456	44,775	14.50	3,088
1967	310,147.87	246,102	209,038	101,110	14.96	6,759
1968	236,922.25	186,079	158,055	78,867	15.44	5,108
1969	95,896.64	74,512	63,290	32,607	15.93	2,047
1970	104,471.97	80,851	68,675	35,797	15.92	2,249

PENNSYLVANIA POWER COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 52-R1						
1971	148,867.16	113,883	96,732	52,135	16.43	3,173
1972	154,280.12	116,636	99,070	55,210	16.94	3,259
1973	205,417.68	153,406	130,303	75,115	17.46	4,302
1974	432,885.43	321,374	272,974	159,911	17.52	9,127
1975	135,867.51	99,537	84,546	51,322	18.07	2,840
1976	129,460.04	93,548	79,459	50,001	18.62	2,685
1977	292,306.45	209,642	178,069	114,237	18.73	6,099
1978	422,927.10	298,925	253,906	169,021	19.29	8,762
1979	691,885.80	481,691	409,147	282,739	19.86	14,237
1980	357,163.93	246,372	209,268	147,896	20.01	7,391
1981	63,468.45	43,070	36,584	26,884	20.60	1,305
1982	180,703.94	121,343	103,068	77,636	20.79	3,734
1983	14,645.51	9,663	8,208	6,438	21.40	301
1984	520,663.24	339,472	288,346	232,317	21.61	10,750
1985	185,389.11	118,630	100,764	84,625	22.23	3,807
1986	535,502.89	338,117	287,195	248,308	22.48	11,046
1987	259,646.36	160,669	136,472	123,174	23.10	5,332
1988	216,530.59	131,997	112,118	104,413	23.38	4,466
1989	743,209.95	443,250	376,495	366,715	24.02	15,267
1990	889,355.58	521,607	443,051	446,305	24.32	18,351
1991	1,874,354.55	1,080,003	917,351	957,004	24.64	38,839
1992	1,649,055.70	932,541	792,097	856,959	24.97	34,320
1993	1,245,008.18	686,249	582,898	662,110	25.65	25,813
1994	1,613,768.67	871,112	739,920	873,849	26.00	33,610
1995	532,221.12	281,013	238,692	293,529	26.37	11,131
1996	561,111.87	289,422	245,834	315,278	26.75	11,786
1997	359,148.87	180,724	153,506	205,643	27.15	7,574
1998	338,761.08	166,061	141,052	197,709	27.56	7,174
1999	642,087.92	306,148	260,041	382,047	27.98	13,654
2000	310,338.31	143,687	122,047	188,291	28.41	6,628
2001	1,177,637.35	528,524	448,927	728,710	28.86	25,250
2002	744,034.89	323,060	274,406	469,629	29.32	16,017
2003	310,762.96	130,956	111,234	199,529	29.52	6,759
2004	702,435.02	285,118	242,178	460,257	30.01	15,337
2005	4,666,326.31	1,829,200	1,553,716	3,112,610	30.25	102,896
2006	763,444.90	288,124	244,732	518,713	30.52	16,996
2007	3,149,259.62	1,140,662	968,874	2,180,386	30.81	70,769
2008	4,423,706.13	1,532,814	1,301,967	3,121,739	31.12	100,313
2009	2,780,302.39	918,056	779,794	2,000,508	31.45	63,609
2010	505,564.77	158,343	134,496	371,069	31.80	11,669
2011	508,681.69	151,078	128,325	380,357	31.95	11,905
2012	805,365.50	225,502	191,541	613,824	32.14	19,098
2013	1,352,335.21	354,582	301,181	1,051,154	32.36	32,483
2014	1,177,957.36	288,128	244,735	933,222	32.42	28,785

PENNSYLVANIA POWER COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 52-R1						
2015	7,092,561.75	1,603,628	1,362,116	5,730,446	32.52	176,213
2016	7,839,370.01	1,619,614	1,375,695	6,463,675	32.65	197,969
2017	6,206,812.33	1,163,777	988,508	5,218,304	32.50	160,563
2018	7,756,103.05	1,295,269	1,100,197	6,655,906	32.41	205,366
2019	7,368,475.81	1,074,324	912,527	6,455,949	32.23	200,309
2020	4,344,667.90	537,870	456,865	3,887,803	31.86	122,028
2021	9,538,488.43	961,480	816,678	8,721,810	31.22	279,366
2022	4,722,021.00	359,818	305,628	4,416,393	30.29	145,804
2023	9,461,525.11	469,292	398,615	9,062,910	28.71	315,671
2024	5,521,207.70	109,320	92,856	5,428,351	24.69	219,860
	110,539,588.60	28,241,952	23,988,840	86,550,748		2,919,267

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.6 2.64

PENNSYLVANIA POWER COMPANY

ACCOUNT 362.10 STATION EQUIPMENT - SUB-TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 52-R1						
1909	40.98	41	41			
1916	861.11	861	861			
1927	1,731.94	1,689	1,732			
1928	215.83	210	216			
1929	38,683.64	37,682	38,684			
1930	35,125.51	33,857	35,126			
1931	448.56	432	449			
1932	119.76	115	120			
1937	242.53	229	243			
1939	9,729.35	9,150	9,729			
1940	463.18	431	463			
1941	155.27	144	155			
1942	180.15	166	180			
1943	33.57	31	34			
1944	1,084.35	995	1,084			
1945	227.67	208	228			
1946	1,237.39	1,127	1,237			
1948	474.26	428	474			
1949	40,566.38	36,445	40,566			
1950	28,238.57	25,245	28,239			
1951	33,716.86	29,988	33,717			
1952	25,665.54	22,701	25,666			
1953	43,204.17	37,994	43,204			
1954	35,482.79	31,019	35,483			
1955	12,355.33	10,734	12,355			
1956	23,682.09	20,440	23,682			
1957	32,688.35	28,020	32,688			
1958	94,284.88	80,255	94,285			
1959	24,412.56	20,629	24,413			
1960	5,854.39	4,909	5,854			
1961	6,065.66	5,045	6,038	28	12.84	2
1962	23,605.23	19,474	23,307	298	13.26	22
1963	27,533.16	22,522	26,955	578	13.68	42
1964	8,356.48	6,775	8,109	247	14.13	17
1965	43,920.49	35,540	42,536	1,384	14.03	99
1966	59,043.71	47,318	56,633	2,411	14.50	166
1967	40,990.95	32,526	38,929	2,062	14.96	138
1968	47,851.85	37,583	44,981	2,871	15.44	186
1969	12,254.17	9,521	11,395	859	15.93	54
1970	29,170.47	22,575	27,019	2,151	15.92	135
1971	128,390.92	98,219	117,553	10,838	16.43	660
1972	38,831.64	29,357	35,136	3,696	16.94	218
1973	63,741.72	47,602	56,972	6,770	17.46	388
1974	68,228.94	50,653	60,624	7,605	17.52	434

PENNSYLVANIA POWER COMPANY

ACCOUNT 362.10 STATION EQUIPMENT - SUB-TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 52-R1						
1975	221,981.01	162,623	194,635	27,346	18.07	1,513
1976	140,859.19	101,785	121,821	19,038	18.62	1,022
1977	83,267.17	59,719	71,475	11,792	18.73	630
1978	371,996.75	262,927	314,684	57,313	19.29	2,971
1979	277,234.05	193,010	231,004	46,230	19.86	2,328
1980	38,819.47	26,778	32,049	6,770	20.01	338
1981	30,065.46	20,402	24,418	5,647	20.60	274
1982	133,673.48	89,762	107,432	26,241	20.79	1,262
1983	80,280.30	52,969	63,396	16,884	21.40	789
1984	277,364.09	180,841	216,440	60,924	21.61	2,819
1985	153,842.12	98,444	117,823	36,019	22.23	1,620
1986	204,550.55	129,153	154,577	49,974	22.48	2,223
1987	867.27	537	643	224	23.10	10
1988	75,105.63	45,784	54,797	20,309	23.38	869
1989	174,219.74	103,905	124,359	49,861	24.02	2,076
1990	276,554.70	162,199	194,128	82,427	24.32	3,389
1991	538,723.95	310,413	371,517	167,207	24.64	6,786
1992	249,173.54	140,908	168,646	80,528	24.97	3,225
1993	312,934.65	172,490	206,444	106,491	25.65	4,152
1994	158,622.75	85,625	102,480	56,143	26.00	2,159
1995	151,544.70	80,016	95,767	55,778	26.37	2,115
1996	31,683.62	16,342	19,559	12,125	26.75	453
1997	973.25	490	586	387	27.15	14
1999	42,336.33	20,186	24,160	18,176	27.98	650
2000	107,198.70	49,633	59,403	47,796	28.41	1,682
2001	17,239.98	7,737	9,260	7,980	28.86	277
2002	84,216.88	36,567	43,765	40,452	29.32	1,380
2003	412,418.86	173,793	208,004	204,415	29.52	6,925
2006	125,664.82	47,426	56,762	68,903	30.52	2,258
2008	96,913.36	33,580	40,190	56,723	31.12	1,823
2011	38,953.47	11,569	13,846	25,107	31.95	786
2012	136,944.32	38,344	45,892	91,052	32.14	2,833
2013	40,835.91	10,707	12,815	28,021	32.36	866
2014	10,177.69	2,489	2,979	7,199	32.42	222
2015	658,018.29	148,778	178,065	479,953	32.52	14,759
2016	213,083.66	44,023	52,689	160,395	32.65	4,913
2017	543,639.12	101,932	121,997	421,642	32.50	12,974
2018	857,055.31	143,128	171,303	685,752	32.41	21,159
2019	5,309.64	774	926	4,384	32.23	136

PENNSYLVANIA POWER COMPANY

ACCOUNT 362.10 STATION EQUIPMENT - SUB-TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 52-R1						
2020	11,793.83	1,460	1,748	10,046	31.86	315
2023	55,122.78	2,734	3,272	51,851	28.71	1,806
2024	65,597.05	1,299	1,555	64,042	24.69	2,594
	8,596,049.79	4,274,166	5,084,706	3,511,344		123,956
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					28.3	1.44

PENNSYLVANIA POWER COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
1927	106.42	98	102	4	8.88	
1928	760.91	698	730	31	8.76	4
1929	22.57	20	21	2	9.77	
1930	6.05	5	5	1	9.67	
1931	2.56	2	2	1	9.59	
1932	109.66	98	102	8	10.60	1
1933	78.93	71	74	5	10.54	
1934	150.89	135	141	10	10.51	1
1935	110.28	99	103	7	10.50	1
1936	611.76	541	566	46	11.50	4
1937	56,036.55	49,525	51,773	4,264	11.50	371
1938	1,540.13	1,359	1,421	119	11.54	10
1939	3,807.62	3,353	3,505	303	11.59	26
1940	1,786.88	1,555	1,626	161	12.58	13
1941	2,051.17	1,781	1,862	189	12.65	15
1942	1,711.86	1,483	1,550	162	12.74	13
1943	1,082.60	935	977	106	12.84	8
1944	1,239.48	1,058	1,106	133	13.84	10
1945	1,585.52	1,349	1,410	176	13.96	13
1946	2,603.48	2,207	2,307	296	14.09	21
1947	7,011.46	5,923	6,192	819	14.24	58
1948	14,405.30	12,122	12,672	1,733	14.41	120
1949	26,318.54	21,858	22,850	3,469	15.41	225
1950	23,872.63	19,743	20,639	3,234	15.59	207
1951	43,654.38	35,936	37,567	6,087	15.79	385
1952	36,949.99	30,269	31,643	5,307	16.00	332
1953	71,898.68	58,605	61,265	10,634	16.22	656
1954	75,439.41	61,166	63,942	11,497	16.45	699
1955	68,007.31	54,351	56,818	11,189	17.46	641
1956	106,387.13	84,535	88,371	18,016	17.71	1,017
1957	37,632.40	29,722	31,071	6,561	17.97	365
1958	110,733.57	86,893	90,836	19,898	18.25	1,090
1959	175,337.01	136,658	142,860	32,477	18.54	1,752
1960	184,949.93	143,151	149,647	35,303	18.83	1,875
1961	193,414.31	148,620	155,365	38,049	19.14	1,988
1962	219,926.14	167,694	175,304	44,622	19.47	2,292
1963	215,877.70	161,973	169,324	46,554	20.47	2,274
1964	268,917.35	200,128	209,210	59,707	20.80	2,871
1965	301,304.57	222,303	232,392	68,913	21.15	3,258
1966	403,364.72	294,940	308,325	95,040	21.50	4,420
1967	385,535.31	279,320	291,996	93,539	21.87	4,277
1968	379,780.47	272,530	284,898	94,882	22.24	4,266
1969	429,446.87	305,079	318,924	110,523	22.62	4,886
1970	406,252.13	285,595	298,556	107,696	23.02	4,678

PENNSYLVANIA POWER COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
1971	514,468.88	357,813	374,051	140,418	23.42	5,996
1972	523,038.05	359,746	376,072	146,966	23.83	6,167
1973	474,003.91	322,228	336,851	137,153	24.26	5,653
1974	638,736.24	428,975	448,443	190,293	24.69	7,707
1975	668,524.23	443,432	463,556	204,968	25.13	8,156
1976	554,968.38	363,393	379,884	175,084	25.57	6,847
1977	500,478.31	323,309	337,981	162,497	26.03	6,243
1978	764,039.19	483,178	505,106	258,933	27.03	9,579
1979	866,957.26	540,461	564,988	301,969	27.49	10,985
1980	1,173,862.43	720,869	753,583	420,279	27.96	15,031
1981	1,433,345.53	866,601	905,929	527,417	28.45	18,538
1982	1,236,028.22	740,628	774,239	461,789	28.43	16,243
1983	1,799,292.87	1,060,323	1,108,443	690,850	28.92	23,888
1984	1,351,223.51	782,629	818,146	533,078	29.43	18,113
1985	1,922,112.73	1,093,298	1,142,914	779,199	29.94	26,025
1986	1,690,372.14	943,566	986,387	703,985	30.47	23,104
1987	1,901,530.92	1,041,088	1,088,335	813,196	30.99	26,241
1988	2,195,291.27	1,177,993	1,231,453	963,838	31.52	30,579
1989	1,916,195.01	1,006,769	1,052,458	863,737	32.07	26,933
1990	2,171,715.50	1,116,262	1,166,920	1,004,796	32.62	30,803
1991	2,364,945.55	1,188,385	1,242,316	1,122,630	33.17	33,845
1992	2,463,245.24	1,208,961	1,263,826	1,199,419	33.72	35,570
1993	2,998,080.19	1,445,075	1,510,655	1,487,425	33.86	43,929
1994	3,082,927.17	1,448,051	1,513,766	1,569,161	34.44	45,562
1995	2,280,142.78	1,042,481	1,089,791	1,190,352	35.02	33,991
1996	2,592,119.56	1,152,456	1,204,757	1,387,363	35.60	38,971
1997	2,032,030.80	882,917	922,986	1,109,045	35.79	30,988
1998	2,843,036.87	1,198,056	1,252,426	1,590,611	36.39	43,710
1999	2,081,072.46	849,078	887,611	1,193,461	37.00	32,256
2000	2,079,909.20	825,516	862,980	1,216,929	37.23	32,687
2001	1,882,395.80	720,958	753,676	1,128,720	37.85	29,821
2002	2,122,572.89	787,899	823,655	1,298,918	38.11	34,083
2003	2,915,882.92	1,040,679	1,087,907	1,827,976	38.74	47,186
2004	1,982,266.62	682,693	713,675	1,268,592	39.02	32,511
2005	2,959,277.14	975,378	1,019,643	1,939,634	39.67	48,894
2006	2,570,055.19	813,165	850,068	1,719,987	39.98	43,021
2007	2,195,637.55	664,839	695,011	1,500,627	40.30	37,236
2008	3,311,737.37	956,430	999,835	2,311,902	40.64	56,887
2009	3,205,099.35	879,479	919,391	2,285,708	40.99	55,763
2010	3,802,745.96	987,193	1,031,994	2,770,752	41.36	66,991
2011	3,752,266.87	917,054	958,672	2,793,595	41.75	66,912
2012	3,170,224.76	729,152	762,242	2,407,983	41.85	57,538
2013	2,967,163.69	634,676	663,479	2,303,685	42.26	54,512
2014	3,977,276.81	789,092	824,903	3,152,374	42.41	74,331

PENNSYLVANIA POWER COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
2015	3,945,737.03	719,702	752,363	3,193,374	42.58	74,997
2016	5,487,560.72	909,838	951,128	4,536,433	42.78	106,041
2017	5,184,125.41	773,472	808,574	4,375,551	42.75	102,352
2018	6,410,314.84	846,162	884,562	5,525,753	42.76	129,227
2019	6,857,593.36	784,509	820,112	6,037,481	42.58	141,791
2020	7,003,927.89	674,478	705,087	6,298,841	42.23	149,156
2021	5,863,495.84	453,835	474,431	5,389,065	41.75	129,079
2022	5,872,330.12	337,659	352,983	5,519,347	40.98	134,684
2023	6,208,623.42	228,477	238,845	5,969,778	39.31	151,864
	147,023,828.58	45,905,842	47,989,139	99,034,689		2,564,360

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 38.6 1.74

PENNSYLVANIA POWER COMPANY

ACCOUNT 364.10 TOWERS AND FIXTURES - SUB-TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
1947	7,576.09	6,752	7,529	47	9.46	5
	7,576.09	6,752	7,529	47		5

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.4 0.07

PENNSYLVANIA POWER COMPANY

ACCOUNT 364.20 POLES AND FIXTURES - SUB-TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
1980	558.19	343	147	411	27.96	15
1981	1,521.46	920	396	1,125	28.45	40
1982	17,900.33	10,726	4,612	13,288	28.43	467
1983	11,119.91	6,553	2,818	8,302	28.92	287
1984	9,294.77	5,384	2,315	6,980	29.43	237
1985	14,486.00	8,240	3,543	10,943	29.94	365
1986	122,848.25	68,574	29,485	93,363	30.47	3,064
1987	25,103.96	13,744	5,909	19,195	30.99	619
1988	4,449.91	2,388	1,027	3,423	31.52	109
1989	5,116.33	2,688	1,156	3,960	32.07	123
1990	23,660.78	12,162	5,229	18,432	32.62	565
1991	17,876.59	8,983	3,862	14,015	33.17	423
1992	45,010.53	22,091	9,498	35,513	33.72	1,053
1993	39,825.49	19,196	8,254	31,571	33.86	932
1994	18,229.29	8,562	3,681	14,548	34.44	422
1995	44,482.06	20,337	8,744	35,738	35.02	1,021
1996	39,345.09	17,493	7,521	31,824	35.60	894
1998	7,143.61	3,010	1,294	5,850	36.39	161
1999	16,931.83	6,908	2,970	13,962	37.00	377
2000	7,431.58	2,950	1,268	6,164	37.23	166
2003	164,010.15	58,535	25,168	138,842	38.74	3,584
2004	573,603.94	197,549	84,940	488,664	39.02	12,523
2005	5,208.81	1,717	738	4,471	39.67	113
2006	11,393.83	3,605	1,550	9,844	39.98	246
2007	22,450.70	6,798	2,923	19,528	40.30	485
2008	141,003.04	40,722	17,509	123,494	40.64	3,039
2009	67,648.95	18,563	7,982	59,667	40.99	1,456
2010	24,413.95	6,338	2,725	21,689	41.36	524
2011	338,968.15	82,844	35,621	303,347	41.75	7,266
2012	77,883.27	17,913	7,702	70,181	41.85	1,677
2013	51,003.94	10,910	4,691	46,313	42.26	1,096
2015	146,701.14	26,758	11,505	135,196	42.58	3,175
2016	17,680.92	2,931	1,260	16,421	42.78	384
2017	254,233.45	37,932	16,310	237,923	42.75	5,565
2018	115,236.70	15,211	6,540	108,697	42.76	2,542
2021	5,449.55	422	181	5,269	41.75	126
2022	1,892.18	109	47	1,845	40.98	45
2023	47,552.60	1,750	752	46,801	39.31	1,191
2024	6,260,686.19	87,650	37,688	6,222,998	35.09	177,344
	8,799,357.42	859,509	369,561	8,429,796		233,721

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 36.1 2.66

PENNSYLVANIA POWER COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1						
1926	1,366.75	1,239	839	528	10.20	52
1927	1,209.74	1,097	743	467	10.02	47
1928	5,365.70	4,867	3,298	2,068	9.88	209
1929	5,346.71	4,800	3,252	2,095	10.88	193
1930	11,343.27	10,184	6,900	4,443	10.76	413
1931	6,730.49	5,978	4,050	2,680	11.77	228
1932	2,680.75	2,381	1,613	1,068	11.67	92
1933	2,400.36	2,131	1,444	956	11.59	82
1934	3,693.76	3,242	2,197	1,497	12.60	119
1935	5,395.05	4,732	3,206	2,189	12.54	175
1936	7,847.73	6,876	4,659	3,189	12.51	255
1937	22,198.10	19,228	13,028	9,170	13.52	678
1938	22,234.34	19,233	13,031	9,203	13.50	682
1939	15,451.98	13,344	9,041	6,411	13.50	475
1940	21,574.62	18,412	12,475	9,100	14.51	627
1941	24,892.69	21,201	14,365	10,528	14.54	724
1942	6,361.71	5,406	3,663	2,699	14.58	185
1943	4,655.51	3,908	2,648	2,008	15.59	129
1944	6,863.35	5,746	3,893	2,970	15.65	190
1945	20,395.50	17,026	11,536	8,860	15.73	563
1946	31,614.27	26,056	17,654	13,960	16.74	834
1947	67,528.88	55,475	37,587	29,942	16.84	1,778
1948	92,724.96	75,905	51,429	41,296	16.95	2,436
1949	101,596.67	82,842	56,130	45,467	17.09	2,660
1950	141,716.06	114,025	77,258	64,458	18.09	3,563
1951	143,633.89	115,079	77,972	65,662	18.24	3,600
1952	141,573.58	112,905	76,499	65,075	18.41	3,535
1953	169,262.59	134,327	91,013	78,250	18.59	4,209
1954	188,199.73	147,285	99,793	88,407	19.59	4,513
1955	153,263.87	119,301	80,832	72,432	19.79	3,660
1956	159,030.57	123,090	83,400	75,631	20.00	3,782
1957	255,363.37	196,502	133,140	122,223	20.22	6,045
1958	223,610.73	171,017	115,873	107,738	20.45	5,268
1959	263,916.79	198,782	134,685	129,232	21.46	6,022
1960	244,268.94	182,762	123,830	120,439	21.71	5,548
1961	261,807.65	194,523	131,799	130,009	21.97	5,918
1962	416,209.86	306,955	207,977	208,233	22.25	9,359
1963	277,894.37	203,363	137,789	140,105	22.54	6,216
1964	283,597.63	205,892	139,502	144,096	22.83	6,312
1965	311,488.33	222,403	150,689	160,799	23.83	6,748
1966	386,115.26	273,292	185,169	200,946	24.15	8,321
1967	323,698.71	227,075	153,855	169,844	24.47	6,941
1968	363,801.03	252,842	171,313	192,488	24.80	7,762
1969	358,533.04	246,742	167,180	191,353	25.15	7,608

PENNSYLVANIA POWER COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1						
1970	298,574.65	203,389	137,806	160,769	25.50	6,305
1971	426,148.10	287,266	194,637	231,511	25.87	8,949
1972	364,450.80	243,016	164,655	199,796	26.24	7,614
1973	430,849.34	284,016	192,435	238,414	26.62	8,956
1974	337,618.48	219,925	149,010	188,608	27.02	6,980
1975	281,952.62	181,437	122,933	159,020	27.42	5,799
1976	235,406.78	149,577	101,346	134,061	27.83	4,817
1977	238,731.32	149,685	101,419	137,312	28.26	4,859
1978	453,590.19	280,500	190,053	263,537	28.69	9,186
1979	344,467.72	210,022	142,300	202,168	29.13	6,940
1980	566,804.10	340,536	230,730	336,074	29.57	11,365
1981	455,418.01	269,425	182,549	272,869	30.03	9,087
1982	319,969.26	186,286	126,218	193,751	30.50	6,352
1983	481,886.80	275,977	186,988	294,899	30.96	9,525
1984	600,276.52	337,956	228,982	371,295	31.44	11,810
1985	1,060,032.91	586,198	397,178	662,855	31.93	20,760
1986	681,038.54	369,668	250,469	430,570	32.43	13,277
1987	597,202.87	318,011	215,468	381,735	32.92	11,596
1988	1,100,760.05	578,559	392,003	708,757	32.94	21,517
1989	852,202.25	438,714	297,251	554,951	33.46	16,586
1990	1,198,942.39	603,907	409,177	789,765	33.99	23,235
1991	1,693,115.30	833,690	564,867	1,128,248	34.53	32,674
1992	1,590,603.84	770,170	521,829	1,068,775	34.62	30,872
1993	1,689,638.43	798,354	540,925	1,148,713	35.17	32,662
1994	1,603,591.03	738,614	500,448	1,103,143	35.72	30,883
1995	2,727,980.05	1,231,410	834,342	1,893,638	35.86	52,806
1996	2,566,607.79	1,126,484	763,249	1,803,359	36.44	49,488
1997	1,814,079.16	778,240	527,296	1,286,783	36.60	35,158
1998	1,497,743.70	623,061	422,155	1,075,589	37.20	28,914
1999	1,599,248.41	648,335	439,279	1,159,969	37.40	31,015
2000	1,328,271.93	523,870	354,948	973,324	37.61	25,879
2001	1,070,963.91	407,716	276,248	794,716	38.23	20,788
2002	1,682,210.13	620,736	420,580	1,261,630	38.48	32,787
2003	2,380,541.22	849,615	575,657	1,804,884	38.74	46,590
2004	3,013,365.92	1,037,803	703,163	2,310,203	39.02	59,206
2005	4,471,797.37	1,482,401	1,004,401	3,467,396	39.32	88,184
2006	3,424,607.57	1,089,710	738,333	2,686,275	39.64	67,767
2007	4,117,643.59	1,253,822	849,527	3,268,117	39.97	81,764
2008	4,218,703.98	1,231,862	834,648	3,384,056	40.00	84,601
2009	4,012,504.55	1,113,069	754,160	3,258,345	40.37	80,712
2010	4,251,666.22	1,122,015	760,221	3,491,445	40.45	86,315
2011	5,446,098.24	1,360,435	921,763	4,524,335	40.55	111,574
2012	4,783,774.05	1,124,187	761,693	4,022,081	40.69	98,847
2013	4,520,715.91	998,174	676,313	3,844,403	40.58	94,736

PENNSYLVANIA POWER COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1						
2014	6,156,839.28	1,260,921	854,337	5,302,502	40.78	130,027
2015	7,181,859.36	1,357,371	919,686	6,262,173	40.75	153,673
2016	9,053,869.31	1,569,941	1,063,713	7,990,156	40.52	197,190
2017	8,549,967.96	1,340,635	908,347	7,641,621	40.34	189,430
2018	10,150,918.12	1,411,993	956,696	9,194,222	40.23	228,541
2019	13,930,650.17	1,693,967	1,147,747	12,782,903	39.75	321,582
2020	11,659,989.56	1,200,979	813,723	10,846,267	39.17	276,902
2021	8,689,342.99	726,429	492,192	8,197,151	38.34	213,802
2022	8,455,805.13	534,407	362,087	8,093,718	37.03	218,572
2023	7,352,129.42	302,173	204,738	7,147,391	35.00	204,211
2024	12,257,508.98	199,797	135,372	12,122,137	30.17	401,794
	185,829,135.17	44,035,927	29,836,539	155,992,596		4,194,217
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					37.2	2.26

PENNSYLVANIA POWER COMPANY

ACCOUNT 365.01 OVERHEAD CONDUCTORS AND DEVICES - SUB-TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1						
1913	29,386.00	27,852	25,661	3,725	6.14	607
1916	13.62	13	12	2	6.44	
1923	2,178.06	2,012	1,854	324	8.40	39
1925	6.98	6	6	1	9.20	
1927	8,088.50	7,335	6,758	1,330	10.02	133
1928	1,537.08	1,394	1,284	253	9.88	26
1929	3,641.76	3,269	3,012	630	10.88	58
1930	1,910.06	1,715	1,580	330	10.76	31
1934	113.13	99	91	22	12.60	2
1936	45.31	40	37	8	12.51	1
1937	1,008.70	874	805	204	13.52	15
1938	287.78	249	229	59	13.50	4
1939	2,447.56	2,114	1,948	500	13.50	37
1940	874.77	747	688	187	14.51	13
1941	1,451.78	1,236	1,139	313	14.54	22
1942	2,313.57	1,966	1,811	503	14.58	34
1943	173.55	146	135	39	15.59	3
1944	6.83	6	6	1	15.65	
1945	180.46	151	139	41	15.73	3
1946	155.69	128	118	38	16.74	2
1947	10,507.58	8,632	7,953	2,555	16.84	152
1948	7,002.27	5,732	5,281	1,721	16.95	102
1949	22,220.55	18,119	16,694	5,527	17.09	323
1950	2,866.22	2,306	2,125	741	18.09	41
1951	7,960.80	6,378	5,876	2,085	18.24	114
1952	14,423.94	11,503	10,598	3,826	18.41	208
1953	5,221.82	4,144	3,818	1,404	18.59	76
1954	18,134.94	14,192	13,076	5,059	19.59	258
1955	14,961.51	11,646	10,730	4,232	19.79	214
1956	1,219.79	944	870	350	20.00	18
1957	5,263.85	4,051	3,732	1,532	20.22	76
1958	2,868.18	2,194	2,021	847	20.45	41
1959	7,531.86	5,673	5,227	2,305	21.46	107
1960	679.20	508	468	211	21.71	10
1961	2,007.61	1,492	1,375	633	21.97	29
1962	6,497.23	4,792	4,415	2,082	22.25	94
1963	1,011.58	740	682	330	22.54	15
1964	8,286.91	6,016	5,543	2,744	22.83	120
1965	9,238.07	6,596	6,077	3,161	23.83	133
1966	8,492.25	6,011	5,538	2,954	24.15	122
1967	24,528.79	17,207	15,854	8,675	24.47	355
1968	23,710.69	16,479	15,183	8,528	24.80	344
1969	17,838.09	12,276	11,310	6,528	25.15	260
1970	36,907.85	25,142	23,164	13,744	25.50	539

PENNSYLVANIA POWER COMPANY

ACCOUNT 365.01 OVERHEAD CONDUCTORS AND DEVICES - SUB-TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1						
1971	12,447.78	8,391	7,731	4,717	25.87	182
1972	32,350.36	21,571	19,874	12,476	26.24	475
1973	88,068.76	58,055	53,489	34,580	26.62	1,299
1974	4,552.88	2,966	2,733	1,820	27.02	67
1975	1,847.36	1,189	1,095	752	27.42	27
1976	2,678.48	1,702	1,568	1,110	27.83	40
1977	818.55	513	473	346	28.26	12
1978	304.53	188	173	132	28.69	5
1979	23,542.48	14,354	13,225	10,317	29.13	354
1980	1,253.57	753	694	560	29.57	19
1981	3,085.21	1,825	1,681	1,404	30.03	47
1982	4,719.35	2,748	2,532	2,187	30.50	72
1983	3,399.92	1,947	1,794	1,606	30.96	52
1984	25,100.87	14,132	13,020	12,081	31.44	384
1985	5,544.47	3,066	2,825	2,719	31.93	85
1986	165,760.26	89,975	82,898	82,862	32.43	2,555
1987	15,518.28	8,263	7,613	7,905	32.92	240
1988	5,249.01	2,759	2,542	2,707	32.94	82
1989	6,336.79	3,262	3,005	3,332	33.46	100
1990	7,227.17	3,640	3,354	3,873	33.99	114
1991	12,484.49	6,147	5,664	6,820	34.53	198
1992	15,690.38	7,597	6,999	8,691	34.62	251
1993	11,266.70	5,324	4,905	6,362	35.17	181
1994	12,798.70	5,895	5,431	7,368	35.72	206
1996	68,704.51	30,154	27,782	40,923	36.44	1,123
1997	1,954.42	838	772	1,182	36.60	32
1998	8,508.98	3,540	3,262	5,247	37.20	141
1999	81.74	33	30	52	37.40	1
2000	7,536.16	2,972	2,738	4,798	37.61	128
2001	9,062.63	3,450	3,179	5,884	38.23	154
2002	46,603.02	17,197	15,844	30,759	38.48	799
2003	30,236.03	10,791	9,942	20,294	38.74	524
2004	270,112.12	93,027	85,710	184,402	39.02	4,726
2005	7,335.56	2,432	2,241	5,095	39.32	130
2006	995.53	317	292	704	39.64	18
2007	35,594.21	10,838	9,986	25,608	39.97	641
2008	118,310.73	34,547	31,830	86,481	40.00	2,162
2009	121,985.20	33,839	31,178	90,807	40.37	2,249
2010	67,909.64	17,921	16,511	51,399	40.45	1,271
2011	218,949.87	54,694	50,392	168,558	40.55	4,157
2012	148,694.61	34,943	32,195	116,500	40.69	2,863
2013	117,096.69	25,855	23,821	93,276	40.58	2,299
2014	19,206.81	3,934	3,625	15,582	40.78	382
2015	245,476.73	46,395	42,746	202,731	40.75	4,975

PENNSYLVANIA POWER COMPANY

ACCOUNT 365.01 OVERHEAD CONDUCTORS AND DEVICES - SUB-TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1						
2016	50,119.72	8,691	8,007	42,113	40.52	1,039
2017	606,119.32	95,040	87,565	518,554	40.34	12,855
2018	112,186.18	15,605	14,378	97,808	40.23	2,431
2020	10,997.56	1,133	1,044	9,954	39.17	254
2021	37,294.92	3,118	2,873	34,422	38.34	898
2022	3,190.67	202	186	3,005	37.03	81
2023	191,117.58	7,855	7,237	183,881	35.00	5,254
	3,332,630.26	1,069,748	985,607	2,347,023		63,415

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 37.0 1.90

PENNSYLVANIA POWER COMPANY

ACCOUNT 365.10 OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND GRADING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 64-R1						
2004	149,196.07	51,995	48,183	101,013	38.32	2,636
2007	1,124,793.26	346,436	321,037	803,756	39.32	20,441
2008	11,514,810.25	3,401,475	3,152,099	8,362,711	39.36	212,467
2009	2,680,789.05	756,251	700,807	1,979,982	39.45	50,190
2010	6,827,436.70	1,821,560	1,688,014	5,139,423	39.85	128,969
2011	3,990,494.35	1,007,201	933,359	3,057,135	39.98	76,467
2012	434,935.88	103,297	95,724	339,212	40.13	8,453
2013	11,736,737.00	2,618,466	2,426,495	9,310,242	40.05	232,465
2014	5,546,949.12	1,153,211	1,068,664	4,478,285	40.01	111,929
2015	3,368,514.59	646,418	599,027	2,769,488	40.00	69,237
2016	1,510,135.68	264,425	245,039	1,265,097	40.04	31,596
2017	14,989,852.30	2,371,395	2,197,538	12,792,314	39.90	320,609
2018	4,896,934.38	690,468	639,847	4,257,087	39.59	107,529
2019	3,964,783.38	488,461	452,650	3,512,133	39.14	89,733
2020	2,838,505.98	296,340	274,614	2,563,892	38.60	66,422
2021	2,265,759.04	191,910	177,841	2,087,918	37.82	55,207
2023	654,141.85	27,212	25,217	628,925	34.60	18,177
	78,494,768.88	16,236,521	15,046,155	63,448,614		1,602,527

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.6 2.04

PENNSYLVANIA POWER COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2.5						
1924	1,028.94	962	1,029			
1927	16,000.14	14,819	16,000			
1930	1,129.76	1,036	1,125	5	8.60	1
1938	108.68	98	106	3	9.65	
1940	16,059.38	14,248	15,476	583	10.74	54
1942	413.93	365	396	18	10.95	2
1948	395.57	339	368	28	12.79	2
1949	436.76	373	405	32	12.99	2
1955	30.81	25	27	4	15.25	
1956	1,235.19	998	1,084	151	16.25	9
1957	14,776.43	11,868	12,891	1,885	16.54	114
1958	2,434.59	1,943	2,110	325	16.83	19
1959	827.01	655	711	116	17.14	7
1960	20.49	16	17	3	17.47	
1965	24,564.84	18,416	20,003	4,562	19.87	230
1966	8,380.60	6,227	6,764	1,617	20.24	80
1967	25,063.13	18,301	19,878	5,185	21.24	244
1968	12,336.55	8,922	9,691	2,646	21.62	122
1969	12,199.58	8,735	9,488	2,712	22.02	123
1970	98,950.46	70,106	76,147	22,803	22.42	1,017
1971	70,282.82	48,882	53,094	17,189	23.42	734
1972	21,009.71	14,450	15,695	5,315	23.83	223
1973	56,651.71	38,512	41,831	14,821	24.26	611
1974	178,014.07	119,554	129,857	48,157	24.69	1,950
1975	81,772.16	54,239	58,913	22,859	25.13	910
1976	27,766.53	18,045	19,600	8,167	26.13	313
1977	6,907.11	4,429	4,811	2,096	26.58	79
1978	34,373.41	21,738	23,611	10,762	27.03	398
1979	39,178.03	24,424	26,529	12,649	27.49	460
1980	18,030.39	10,991	11,938	6,092	28.50	214
1981	27,538.79	16,532	17,957	9,582	28.96	331
1982	30,790.19	18,191	19,759	11,031	29.44	375
1983	22,711.90	13,196	14,333	8,379	29.93	280
1984	17,031.32	9,657	10,489	6,542	30.93	212
1985	21,204.52	11,811	12,829	8,376	31.42	267
1986	52,458.65	28,679	31,150	21,309	31.92	668
1987	22,264.38	11,938	12,967	9,297	32.43	287
1988	48,369.68	25,249	27,425	20,945	33.43	627
1989	47,163.38	24,110	26,188	20,975	33.94	618
1990	58,579.68	29,302	31,827	26,753	34.47	776
1991	57,714.93	28,228	30,661	27,054	34.99	773
1992	82,881.85	39,327	42,716	40,166	35.99	1,116
1993	82,221.04	38,068	41,348	40,873	36.53	1,119
1994	519,836.33	234,654	254,875	264,961	37.07	7,148

PENNSYLVANIA POWER COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2.5						
1995	615,107.36	270,401	293,703	321,404	37.61	8,546
1996	848,551.15	362,756	394,016	454,535	38.17	11,908
1997	486,383.47	200,633	217,923	268,460	39.17	6,854
1998	501,843.86	200,838	218,145	283,699	39.72	7,142
1999	457,127.24	177,183	192,452	264,675	40.29	6,569
2000	159,679.46	59,848	65,005	94,674	40.86	2,317
2001	147,759.54	53,474	58,082	89,678	41.44	2,164
2002	131,297.39	45,495	49,416	81,881	42.44	1,929
2003	290,964.33	96,949	105,304	185,660	43.02	4,316
2004	192,494.74	61,560	66,865	125,630	43.60	2,881
2005	178,456.32	54,643	59,352	119,104	44.19	2,695
2006	199,276.27	58,248	63,267	136,009	44.79	3,037
2007	103,033.86	28,664	31,134	71,900	45.40	1,584
2008	177,027.62	46,452	50,455	126,573	46.39	2,728
2009	86,198.56	21,377	23,219	62,980	47.00	1,340
2010	82,935.63	19,357	21,025	61,911	47.61	1,300
2011	196,737.37	43,026	46,734	150,003	48.23	3,110
2012	119,386.39	24,331	26,428	92,958	48.85	1,903
2013	418,647.78	78,957	85,761	332,887	49.48	6,728
2014	188,923.78	32,722	35,542	153,382	50.11	3,061
2015	127,021.14	20,146	21,882	105,139	50.38	2,087
2016	162,492.45	23,204	25,203	137,289	51.02	2,691
2017	83,198.52	10,550	11,459	71,740	51.67	1,388
2018	74,901.96	8,329	9,047	65,855	51.98	1,267
2019	24,720.33	2,339	2,541	22,179	52.64	421
2020	25,427.39	1,991	2,163	23,264	52.97	439
2021	27,474.99	1,703	1,850	25,625	52.99	484
2022	90,802.04	4,086	4,437	86,365	53.06	1,628
2023	16,893.07	466	506	16,387	52.85	310
2024	76,558.70	750	815	75,744	50.78	1,492
	8,152,468.13	3,073,136	3,337,850	4,814,618		116,834

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 41.2 1.43

PENNSYLVANIA POWER COMPANY

ACCOUNT 366.10 UNDERGROUND CONDUIT - SUB-TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2.5						
1973	64,301.63	43,712	59,474	4,828	24.26	199
2000	352.23	132	180	172	40.86	4
	64,653.86	43,844	59,654	5,000		203

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 24.6 0.31

PENNSYLVANIA POWER COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2.5						
1967	10,285.12	8,989	8,483	1,802	8.29	217
1968	22,229.99	19,342	18,254	3,976	8.44	471
1969	15,813.73	13,603	12,838	2,976	9.02	330
1970	89,021.67	76,167	71,881	17,141	9.20	1,863
1971	117,674.47	99,470	93,873	23,801	9.79	2,431
1972	175,128.71	147,108	138,830	36,299	10.00	3,630
1973	155,649.93	129,859	122,552	33,098	10.23	3,235
1974	136,750.77	112,573	106,238	30,513	10.85	2,812
1975	227,908.29	186,155	175,680	52,228	11.10	4,705
1976	139,332.67	112,859	106,508	32,825	11.38	2,884
1977	78,130.48	62,348	58,840	19,290	12.02	1,605
1978	141,044.13	111,495	105,221	35,823	12.32	2,908
1979	232,983.22	181,261	171,061	61,922	12.98	4,771
1980	277,030.85	213,258	201,258	75,773	13.31	5,693
1981	363,111.84	276,401	260,848	102,264	13.65	7,492
1982	215,223.33	160,987	151,928	63,295	14.32	4,420
1983	283,245.20	209,233	197,459	85,786	14.68	5,844
1984	400,673.67	290,488	274,142	126,532	15.36	8,238
1985	353,015.58	252,406	238,203	114,813	15.75	7,290
1986	665,521.45	466,331	440,090	225,431	16.45	13,704
1987	635,828.59	438,722	414,035	221,794	16.85	13,163
1988	1,147,777.96	774,980	731,371	416,407	17.56	23,713
1989	788,874.67	523,655	494,188	294,687	17.98	16,390
1990	1,122,167.11	727,838	686,882	435,285	18.69	23,290
1991	1,139,591.49	725,350	684,534	455,057	19.13	23,788
1992	1,487,860.47	923,664	871,688	616,172	19.85	31,041
1993	1,914,572.71	1,164,060	1,098,557	816,016	20.31	40,178
1994	3,224,372.22	1,907,861	1,800,503	1,423,869	21.05	67,642
1995	1,147,305.37	663,372	626,043	521,262	21.52	24,222
1996	1,337,477.80	750,860	708,608	628,870	22.26	28,251
1997	1,966,657.99	1,076,155	1,015,598	951,060	22.75	41,805
1998	2,759,545.20	1,462,559	1,380,259	1,379,286	23.50	58,693
1999	5,665,389.67	2,918,242	2,754,029	2,911,361	24.00	121,307
2000	1,290,172.74	641,732	605,621	684,552	24.76	27,647
2001	1,210,839.86	583,383	550,555	660,285	25.28	26,119
2002	1,476,774.59	684,485	645,968	830,807	26.04	31,905
2003	1,828,316.37	817,623	771,614	1,056,702	26.58	39,756
2004	1,524,465.97	653,081	616,331	908,135	27.35	33,204
2005	2,130,079.46	876,315	827,004	1,303,075	27.90	46,705
2006	1,788,673.44	701,518	662,043	1,126,630	28.67	39,296
2007	1,063,958.51	398,452	376,031	687,928	29.23	23,535
2008	1,038,311.61	368,393	347,663	690,649	30.01	23,014
2009	1,578,411.48	530,978	501,099	1,077,312	30.58	35,229
2010	1,047,911.57	332,817	314,089	733,823	31.16	23,550

PENNSYLVANIA POWER COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2.5						
2011	2,580,535.54	766,419	723,292	1,857,244	31.95	58,130
2012	2,737,333.20	759,610	716,866	2,020,467	32.55	62,073
2013	2,810,964.54	724,104	683,358	2,127,607	33.14	64,201
2014	2,850,755.45	676,484	638,417	2,212,338	33.75	65,551
2015	3,925,662.15	846,373	798,746	3,126,916	34.56	90,478
2016	3,919,578.24	762,750	719,829	3,199,749	35.17	90,979
2017	4,511,978.77	785,084	740,906	3,771,073	35.60	105,929
2018	5,045,654.51	767,444	724,259	4,321,396	36.24	119,244
2019	3,839,725.89	498,396	470,350	3,369,376	36.87	91,385
2020	3,189,179.89	343,156	323,846	2,865,334	37.34	76,736
2021	3,282,017.21	278,971	263,273	3,018,744	37.65	80,179
2022	4,137,796.60	255,716	241,327	3,896,470	37.98	102,593
2023	3,753,006.75	142,990	134,943	3,618,064	37.87	95,539
2024	5,354,333.82	71,748	67,711	5,286,623	36.68	144,128
	96,353,634.51	31,455,673	29,685,623	66,668,012		2,195,131
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					30.4	2.28

PENNSYLVANIA POWER COMPANY

ACCOUNT 367.10 UNDERGROUND CONDUCTORS AND DEVICES - SUB-TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2.5						
1973	34,544.79	28,821	30,010	4,535	10.23	443
2000	490.91	244	254	237	24.76	10
2009	1,034.11	348	362	672	30.58	22
2012	68,827.49	19,100	19,888	48,939	32.55	1,504
2014	0.04					
2016	0.12					
2018	0.13					
2019	3,183.54	413	430	2,754	36.87	75
	108,081.13	48,926	50,944	57,138		2,054

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 27.8 1.90

PENNSYLVANIA POWER COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 43-R1.5						
1929	3,318.65	3,319	3,319			
1930	3,128.08	3,128	3,128			
1931	2,098.58	2,099	2,099			
1932	710.72	711	711			
1933	1,383.37	1,383	1,383			
1934	1,372.99	1,373	1,373			
1935	1,309.41	1,309	1,309			
1936	58.29	58	58			
1937	165.99	166	166			
1938	145.06	145	145			
1939	104.90	105	105			
1940	7.81	8	8			
1941	5.27	5	5			
1942	2,623.62	2,576	2,159	465	1.53	304
1943	970.75	949	795	176	1.83	96
1944	1,040.36	1,013	849	191	2.15	89
1945	9,226.87	8,949	7,500	1,727	2.47	699
1946	4,090.05	3,949	3,310	780	2.80	279
1948	8,951.66	8,629	7,232	1,720	2.87	599
1949	222.37	213	179	43	3.24	13
1950	72.74	69	58	15	3.62	4
1951	1,731.79	1,655	1,387	345	3.42	101
1952	3,273.08	3,109	2,606	667	3.83	174
1953	7,295.62	6,886	5,771	1,525	4.26	358
1955	139.15	131	110	29	4.58	6
1956	2,885.26	2,688	2,253	632	5.03	126
1957	75,056.65	69,915	58,598	16,459	4.96	3,318
1958	91,084.29	84,198	70,569	20,515	5.44	3,771
1959	145,251.60	134,154	112,438	32,814	5.42	6,054
1960	110,227.21	100,957	84,615	25,612	5.92	4,326
1961	105,241.96	96,233	80,655	24,587	5.94	4,139
1962	90,646.90	82,144	68,847	21,800	6.47	3,369
1963	107,156.26	96,869	81,188	25,968	6.53	3,977
1964	100,010.83	89,550	75,054	24,957	7.07	3,530
1965	86,198.86	76,932	64,479	21,720	7.17	3,029
1966	142,043.76	126,305	105,860	36,184	7.29	4,964
1967	311,309.85	273,890	229,554	81,756	7.86	10,402
1968	214,172.72	187,572	157,209	56,964	8.01	7,112
1969	211,268.47	184,099	154,298	56,970	8.19	6,956
1970	220,075.81	190,718	159,846	60,230	8.39	7,179
1971	268,465.31	229,806	192,606	75,859	9.00	8,429
1972	313,625.99	266,739	223,561	90,065	9.23	9,758
1973	312,045.97	263,554	220,892	91,154	9.48	9,615
1974	368,883.47	309,235	259,178	109,705	9.74	11,263

PENNSYLVANIA POWER COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 43-R1.5						
1975	316,204.23	262,955	220,390	95,814	10.02	9,562
1976	395,223.58	325,862	273,114	122,110	10.32	11,832
1977	505,359.75	412,879	346,045	159,315	10.64	14,973
1978	673,962.33	545,303	457,033	216,929	10.97	19,775
1979	859,161.95	688,017	576,645	282,517	11.32	24,957
1980	719,175.94	566,423	474,734	244,442	12.00	20,370
1981	710,254.32	553,004	463,487	246,767	12.37	19,949
1982	842,687.28	648,195	543,269	299,418	12.75	23,484
1983	785,130.45	596,228	499,714	285,416	13.15	21,705
1984	993,321.61	748,269	627,144	366,178	13.26	27,615
1985	822,118.05	610,505	511,680	310,438	13.69	22,676
1986	1,348,446.87	986,389	826,719	521,728	14.13	36,923
1987	1,151,321.32	828,951	694,766	456,555	14.58	31,314
1988	1,333,825.30	944,482	791,595	542,230	15.05	36,029
1989	1,162,253.15	808,696	677,789	484,464	15.52	31,215
1990	1,489,999.78	1,017,819	853,061	636,939	16.01	39,784
1991	1,170,862.88	784,478	657,492	513,371	16.50	31,113
1992	1,608,205.79	1,055,787	884,883	723,323	17.00	42,548
1993	1,453,402.51	938,607	786,671	666,732	17.28	38,584
1994	1,384,516.19	874,184	732,677	651,839	17.81	36,600
1995	1,373,815.60	847,095	709,973	663,843	18.34	36,196
1996	1,278,077.04	768,636	644,214	633,863	18.89	33,555
1997	1,092,615.37	643,004	538,919	553,696	19.23	28,793
1998	1,554,348.69	889,709	745,689	808,660	19.80	40,841
1999	1,180,831.10	659,376	552,640	628,191	20.16	31,160
2000	786,972.23	426,067	357,098	429,874	20.75	20,717
2001	872,500.04	459,284	384,938	487,562	21.14	23,063
2002	1,041,534.43	529,620	443,888	597,646	21.75	27,478
2003	2,673,685.32	1,316,523	1,103,413	1,570,272	22.17	70,829
2004	4,929,887.01	2,344,654	1,965,116	2,964,771	22.60	131,185
2005	5,166,764.15	2,357,594	1,975,962	3,190,802	23.24	137,298
2006	4,540,811.39	1,990,692	1,668,451	2,872,360	23.70	121,197
2007	5,503,617.04	2,311,519	1,937,345	3,566,272	24.17	147,550
2008	5,313,947.86	2,139,395	1,793,083	3,520,865	24.48	143,826
2009	5,048,388.92	1,932,523	1,619,698	3,428,691	24.99	137,203
2010	5,558,270.24	2,014,873	1,688,718	3,869,552	25.50	151,747
2011	5,352,219.25	1,835,276	1,538,193	3,814,026	25.87	147,430
2012	3,486,988.13	1,124,554	942,518	2,544,470	26.26	96,895
2013	3,157,599.53	951,385	797,381	2,360,219	26.67	88,497
2014	4,176,248.89	1,166,426	977,613	3,198,636	27.09	118,074
2015	4,089,683.52	1,052,685	882,283	3,207,401	27.40	117,058
2016	3,845,543.98	902,165	756,128	3,089,416	27.73	111,411
2017	3,681,967.50	778,736	652,679	3,029,288	27.96	108,344
2018	4,289,382.04	805,546	675,150	3,614,232	28.10	128,620

PENNSYLVANIA POWER COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 43-R1.5						
2019	4,819,473.94	784,610	657,602	4,161,872	28.28	147,167
2020	5,345,850.61	733,451	614,725	4,731,126	28.29	167,237
2021	4,733,600.92	523,536	438,789	4,294,812	28.15	152,569
2022	5,446,738.87	450,990	377,987	5,068,752	27.71	182,921
2023	5,335,492.73	282,781	237,006	5,098,487	26.83	190,029
2024	6,914,583.21	141,057	118,224	6,796,359	24.01	283,064
	135,645,971.18	50,278,290	42,141,796	93,504,175		3,977,001
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					23.5	2.93

PENNSYLVANIA POWER COMPANY

ACCOUNT 369.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R4						
1942	118.49	116	118			
1943	57.94	57	58			
1944	129.78	126	130			
1945	172.17	167	172			
1946	4,690.77	4,529	4,691			
1947	11,825.73	11,365	11,826			
1948	14,670.65	14,028	14,671			
1949	17,234.41	16,524	17,234			
1950	22,981.24	21,915	22,981			
1951	24,696.87	23,418	24,697			
1952	33,124.73	31,220	33,125			
1953	36,576.21	34,257	36,576			
1954	36,497.69	34,220	36,498			
1955	43,128.86	40,166	43,129			
1956	56,918.96	52,639	56,919			
1957	59,415.40	54,947	59,415			
1958	51,968.77	47,692	51,969			
1959	55,079.69	50,145	55,080			
1960	48,812.77	44,390	48,813			
1961	49,483.10	44,619	49,483			
1962	100,461.07	89,792	100,461			
1963	56,570.22	50,449	56,570			
1964	58,025.06	51,254	58,025			
1965	63,517.49	55,552	63,517			
1966	76,403.48	66,150	76,403			
1967	81,795.79	70,083	81,796			
1968	100,719.72	85,934	100,720			
1969	96,043.17	81,022	96,043			
1970	113,875.71	94,950	113,876			
1971	150,459.60	123,964	150,460			
1972	232,688.31	189,362	232,688			
1973	300,420.03	241,357	300,420			
1974	313,446.70	248,501	313,447			
1975	255,864.65	198,858	255,865			
1976	204,195.68	156,475	204,196			
1977	216,388.85	163,417	213,442	2,947	15.40	191
1978	292,998.46	217,991	284,722	8,276	16.00	517
1979	298,826.98	218,921	285,937	12,890	16.61	776
1980	317,176.41	228,652	298,647	18,529	17.23	1,075
1981	353,413.13	250,570	327,274	26,139	17.85	1,464
1982	356,764.54	248,665	324,786	31,979	18.48	1,730
1983	413,812.89	281,641	367,856	45,957	19.48	2,359
1984	454,955.71	304,001	397,061	57,895	20.11	2,879
1985	478,222.48	313,570	409,559	68,663	20.74	3,311

PENNSYLVANIA POWER COMPANY

ACCOUNT 369.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R4						
1986	665,651.83	428,014	559,037	106,615	21.38	4,987
1987	736,613.79	461,268	602,471	134,143	22.38	5,994
1988	1,100,478.26	674,813	881,385	219,093	23.02	9,518
1989	1,044,308.02	626,585	818,394	225,914	23.67	9,544
1990	1,474,130.85	859,418	1,122,501	351,630	24.67	14,253
1991	927,830.93	528,400	690,153	237,678	25.32	9,387
1992	888,748.04	491,033	641,347	247,401	26.32	9,400
1993	1,050,645.91	565,878	739,104	311,542	26.98	11,547
1994	1,827,276.44	953,107	1,244,870	582,406	27.98	20,815
1995	2,101,577.89	1,066,341	1,392,767	708,811	28.64	24,749
1996	2,173,069.01	1,065,238	1,391,327	781,742	29.64	26,375
1997	827,215.58	393,589	514,074	313,142	30.30	10,335
1998	239,076.43	109,593	143,141	95,935	31.31	3,064
1999	3,180,088.82	1,403,055	1,832,556	1,347,533	32.30	41,719
2000	133,997.03	57,123	74,609	59,388	32.97	1,801
2001	216,154.17	88,385	115,441	100,713	33.97	2,965
2002	223,690.62	87,575	114,383	109,308	34.97	3,126
2003	478,017.28	179,830	234,879	243,138	35.65	6,820
2004	820,976.53	294,566	384,738	436,239	36.64	11,906
2005	934,104.01	318,716	416,281	517,823	37.65	13,754
2006	1,596,901.57	517,077	675,364	921,538	38.64	23,849
2007	964,875.15	297,182	388,155	576,720	39.32	14,667
2008	809,159.00	234,980	306,912	502,247	40.32	12,457
2009	1,019,896.11	278,228	363,399	656,497	41.32	15,888
2010	887,866.74	226,584	295,945	591,922	42.32	13,987
2011	1,240,142.22	294,658	384,858	855,284	43.32	19,743
2012	1,101,361.31	242,299	316,471	784,890	44.32	17,710
2013	747,698.07	151,334	197,660	550,038	45.32	12,137
2014	1,185,043.73	218,996	286,035	899,009	46.32	19,409
2015	1,046,986.64	176,103	230,011	816,976	46.99	17,386
2016	997,504.93	150,025	195,951	801,554	48.00	16,699
2017	905,938.82	120,309	157,138	748,801	48.99	15,285
2018	1,064,904.07	122,464	159,952	904,952	50.00	18,099
2019	1,209,743.80	117,829	153,899	1,055,845	50.99	20,707
2020	1,325,164.69	105,483	137,773	1,187,392	52.00	22,834
2021	1,159,659.24	71,899	93,909	1,065,750	52.99	20,112
2022	1,197,290.45	52,920	69,120	1,128,170	54.00	20,892
2023	1,400,032.71	37,241	48,641	1,351,392	54.99	24,575
2024	1,073,455.35	9,446	12,337	1,061,118	56.00	18,949
	47,931,906.40	18,635,255	24,068,344	23,863,562		601,746

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.7 1.26

PENNSYLVANIA POWER COMPANY

ACCOUNT 370.10 METERS - SMART GRID

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-S2						
2008	4,696.33	3,983	3,388	1,308	2.96	442
2010	1,312.62	1,052	895	418	3.58	117
2013	112,812.40	79,781	67,867	44,945	4.76	9,442
2014	4,824,233.72	3,226,448	2,744,615	2,079,619	5.20	399,927
2015	23,572,863.55	14,735,397	12,534,834	11,038,030	5.70	1,936,496
2016	7,523,051.33	4,342,305	3,693,832	3,829,219	6.23	614,642
2017	1,330,888.65	696,720	592,673	738,216	6.83	108,084
2018	3,355,238.92	1,559,515	1,326,619	2,028,620	7.49	270,844
2019	2,040,884.35	819,415	697,045	1,343,839	8.20	163,883
2020	1,562,605.39	520,973	443,172	1,119,433	9.00	124,381
2021	1,700,868.17	446,478	379,801	1,321,067	9.83	134,391
2022	1,397,185.65	263,369	224,038	1,173,148	10.76	109,029
2023	1,500,360.84	170,441	144,988	1,355,373	11.71	115,745
2024	2,223,646.83	84,054	71,501	2,152,146	12.71	169,327
	51,150,648.75	26,949,931	22,925,268	28,225,381		4,156,750

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.8 8.13

PENNSYLVANIA POWER COMPANY

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 33-R2						
1985	46,710.65	40,592	44,954	1,757	5.95	295
1986	137,608.86	118,151	130,848	6,761	6.34	1,066
1987	334,076.14	284,366	314,925	19,151	6.56	2,919
1988	184,422.49	154,823	171,461	12,961	6.98	1,857
1989	247,965.55	205,117	227,160	20,806	7.42	2,804
1990	362,486.95	296,369	328,218	34,269	7.70	4,451
1991	419,238.49	337,068	373,290	45,948	8.17	5,624
1992	318,064.59	252,225	279,330	38,735	8.48	4,568
1993	313,659.03	244,027	270,251	43,408	8.99	4,828
1994	55,391.25	42,408	46,965	8,426	9.34	902
1995	32,730.45	24,525	27,161	5,569	9.87	564
1996	72,142.69	53,047	58,748	13,395	10.26	1,306
1997	49,661.04	35,781	39,626	10,035	10.67	940
1998	50,327.87	35,340	39,138	11,190	11.24	996
1999	29,562.60	20,280	22,459	7,104	11.67	609
2000	38,279.49	25,601	28,352	9,927	12.13	818
2001	17,593.88	11,411	12,637	4,957	12.73	389
2002	22,648.18	14,268	15,801	6,847	13.21	518
2003	45,148.08	27,567	30,529	14,619	13.71	1,066
2004	72,212.72	42,634	47,216	24,997	14.22	1,758
2005	82,525.68	46,825	51,857	30,669	14.87	2,062
2006	120,445.73	65,739	72,804	47,642	15.40	3,094
2007	48,817.26	25,541	28,286	20,531	15.95	1,287
2008	51,803.85	25,902	28,685	23,119	16.50	1,401
2009	35,007.31	16,712	18,508	16,499	16.97	972
2010	82,292.82	37,229	41,230	41,063	17.55	2,340
2011	103,461.02	44,136	48,879	54,582	18.15	3,007
2012	69,333.80	27,817	30,806	38,528	18.65	2,066
2013	83,293.12	31,135	34,481	48,812	19.27	2,533
2014	43,479.38	15,066	16,685	26,794	19.80	1,353
2015	62,242.06	19,805	21,933	40,309	20.35	1,981
2016	32,703.16	9,451	10,467	22,236	20.91	1,063
2017	42,910.36	11,135	12,332	30,578	21.40	1,429
2018	55,902.08	12,790	14,164	41,738	21.91	1,905
2019	39,854.19	7,867	8,712	31,142	22.36	1,393
2020	61,312.15	10,129	11,217	50,095	22.75	2,202
2021	61,247.66	8,060	8,926	52,322	23.10	2,265
2022	79,689.83	7,730	8,561	71,129	23.27	3,057
2023	85,940.05	5,225	5,787	80,153	23.19	3,456
	4,092,192.51	2,693,894	2,983,389	1,108,804		77,144

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.4 1.89

PENNSYLVANIA POWER COMPANY

ACCOUNT 373.10 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-R2						
1927	1,912.50	1,912	1,912			
1928	3,172.02	3,172	3,172			
1929	579.82	580	580			
1930	1,904.40	1,904	1,904			
1931	1,019.88	1,020	1,020			
1935	123.90	124	124			
1937	1,689.00	1,689	1,689			
1939	342.42	342	342			
1940	811.75	812	812			
1948	3,231.85	3,232	3,232			
1953	775.28	775	775			
1954	4,270.30	4,270	4,270			
1955	1,111.66	1,112	1,112			
1958	948.17	948	948			
1959	23.90	24	24			
1960	360.19	360	360			
1961	2,093.58	2,094	2,094			
1962	4,499.37	4,499	4,499			
1963	5,451.99	5,452	5,452			
1964	7,620.17	7,620	7,620			
1965	20,141.21	20,141	20,141			
1966	20,317.48	20,317	20,317			
1967	40,762.61	40,763	40,763			
1968	2,878.70	2,879	2,879			
1969	4,191.28	4,191	4,191			
1970	60,407.67	60,408	60,408			
1971	18,539.14	18,539	18,539			
1972	2,638.38	2,638	2,638			
1973	171.45	171	171			
1974	26,153.04	26,153	26,153			
1975	47,621.32	47,621	47,621			
1976	5,999.36	5,999	5,999			
1977	2,917.04	2,917	2,917			
1978	3,723.56	3,724	3,724			
1979	62,367.19	62,367	62,367			
1980	40,075.93	40,076	40,076			
1981	4,866.35	4,866	4,866			
1982	43,595.88	43,596	43,596			
1983	12,389.27	12,389	12,389			
1984	5,643.21	5,643	5,643			
1985	47,352.31	47,352	47,352			
1986	5,938.93	5,939	5,939			
1987	4,405.93	4,406	4,406			
1988	407.22	407	407			

PENNSYLVANIA POWER COMPANY

ACCOUNT 373.10 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-R2						
1990	6,438.98	6,331	4,254	2,185	0.59	2,185
1991	14,973.07	14,596	9,808	5,165	0.87	5,165
1992	9,350.39	9,025	6,065	3,285	1.17	2,808
1993	5,304.16	5,079	3,413	1,891	1.39	1,360
1994	32,915.03	31,121	20,913	12,002	1.76	6,819
1995	18,056.43	16,886	11,347	6,709	2.04	3,289
1996	51,802.01	47,979	32,241	19,561	2.27	8,617
1997	32,832.30	30,068	20,205	12,627	2.53	4,991
1998	14,084.12	12,726	8,552	5,532	2.83	1,955
1999	24,874.23	22,138	14,876	9,998	3.15	3,174
2000	9,293.15	8,151	5,477	3,816	3.43	1,113
2001	22,331.44	19,259	12,942	9,389	3.75	2,504
2002	36,679.27	31,031	20,852	15,827	4.10	3,860
2003	71,151.56	58,899	39,579	31,573	4.47	7,063
2004	112,027.26	90,720	60,963	51,064	4.82	10,594
2005	122,350.68	96,388	64,772	57,579	5.25	10,967
2006	121,224.92	92,846	62,391	58,834	5.65	10,413
2007	87,206.40	64,707	43,482	43,724	6.08	7,191
2008	78,487.17	56,071	37,679	40,808	6.60	6,183
2009	89,758.16	61,628	41,413	48,345	7.07	6,838
2010	218,878.19	143,759	96,604	122,274	7.58	16,131
2011	197,715.94	123,572	83,039	114,677	8.10	14,158
2012	142,334.27	84,333	56,671	85,663	8.60	9,961
2013	219,799.12	122,340	82,211	137,588	9.16	15,021
2014	259,745.26	135,016	90,729	169,016	9.70	17,424
2015	209,562.66	100,737	67,694	141,869	10.26	13,827
2016	157,605.53	69,394	46,632	110,974	10.81	10,266
2017	225,953.32	89,816	60,355	165,598	11.37	14,564
2018	77,571.79	27,383	18,401	59,171	11.92	4,964
2019	103,121.61	31,535	21,191	81,931	12.49	6,560
2020	63,941.19	16,458	11,060	52,881	12.98	4,074
2021	62,803.46	12,950	8,702	54,101	13.48	4,013
2022	195,728.36	29,907	20,098	175,630	13.87	12,663
2023	95,075.32	9,146	6,146	88,929	14.10	6,307
2024	97,416.84	3,449	2,317	95,099	13.61	6,987
	3,813,840.20	2,300,887	1,718,517	2,095,323		264,009

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.9 6.92

PENNSYLVANIA POWER COMPANY

ACCOUNT 373.20 STREET LIGHTING AND SIGNAL SYSTEMS - ESIP

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-R2						
2007	2,923.22	2,169	1,229	1,694	6.08	279
2009	3,092.00	2,123	1,203	1,889	7.07	267
2011	582.10	364	206	376	8.10	46
2012	1,646.55	976	553	1,094	8.60	127
2013	6,101.49	3,396	1,924	4,177	9.16	456
2014	4,093.59	2,128	1,206	2,888	9.70	298
2015	5,287.97	2,542	1,441	3,847	10.26	375
2016	641.39	282	160	481	10.81	44
2017	609.98	242	137	473	11.37	42
	24,978.29	14,222	8,059	16,919		1,934

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.7 7.74

PENNSYLVANIA POWER COMPANY

ACCOUNT 373.30 STREET LIGHTING AND SIGNAL SYSTEMS - LED

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-R2						
2016	1,711,950.52	753,772	675,749	1,036,202	10.81	95,856
2017	611,764.19	243,176	218,005	393,759	11.37	34,631
2018	294,264.20	103,875	93,123	201,141	11.92	16,874
2019	256,409.99	78,410	70,294	186,116	12.49	14,901
2020	293,312.33	75,499	67,684	225,628	12.98	17,383
2021	342,689.85	70,663	63,348	279,342	13.48	20,723
2022	450,425.97	68,825	61,701	388,725	13.87	28,026
2023	509,836.24	49,046	43,969	465,867	14.10	33,040
2024	449,906.92	15,927	14,278	435,629	13.61	32,008
	4,920,560.21	1,459,193	1,308,151	3,612,409		293,442

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.3 5.96

PENNSYLVANIA POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2						
1949	546.05	499	530	16	7.14	2
1950	476.05	433	460	16	7.47	2
1951	101,254.14	91,534	97,184	4,070	7.80	522
1952	4,079.37	3,667	3,893	186	8.15	23
1953	4,092.65	3,658	3,884	209	8.50	25
1954	352.97	316	336	17	8.24	2
1956	198,120.43	175,059	185,865	12,255	9.02	1,359
1957	351.69	309	328	24	9.42	3
1958	1,855.46	1,616	1,716	139	9.83	14
1959	390.99	338	359	32	10.26	3
1960	624,064.10	539,379	572,674	51,390	10.13	5,073
1961	829.29	711	755	74	10.58	7
1962	10,511.36	8,935	9,487	1,024	11.03	93
1963	18,465.84	15,559	16,519	1,947	11.49	169
1964	19,533.49	16,309	17,316	2,217	11.96	185
1965	12,401.91	10,331	10,969	1,433	11.93	120
1966	21,131.57	17,429	18,505	2,627	12.43	211
1967	6,214.80	5,074	5,387	828	12.92	64
1969	130,200.67	104,785	111,253	18,948	13.46	1,408
1970	1,717.73	1,367	1,451	267	13.99	19
1972	1,708.51	1,328	1,410	299	15.07	20
1973	1,579.87	1,220	1,295	285	15.17	19
1974	15,886.85	12,115	12,863	3,024	15.72	192
1975	10,300.04	7,750	8,228	2,072	16.29	127
1976	1,739.41	1,299	1,379	360	16.44	22
1977	5,165.30	3,803	4,038	1,127	17.02	66
1978	4,260.83	3,091	3,282	979	17.60	56
1979	5,514.38	3,939	4,182	1,332	18.19	73
1980	484,419.17	342,775	363,934	120,485	18.39	6,552
1981	3,622.01	2,521	2,677	945	19.00	50
1982	43,491.31	29,757	31,594	11,897	19.61	607
1984	41,609.30	27,637	29,343	12,266	20.48	599
1985	41,680.73	27,167	28,844	12,837	21.10	608
1986	8,122.39	5,223	5,545	2,577	21.38	121
1987	28,017.54	17,651	18,741	9,277	22.02	421
1988	7,853.63	4,844	5,143	2,711	22.67	120
1989	1,129.37	686	728	401	22.98	17
1990	32,612.60	19,352	20,547	12,066	23.64	510
1991	70,918.85	41,105	43,642	27,277	24.30	1,123
1992	699,395.84	397,816	422,373	277,023	24.64	11,243
1993	429,771.94	238,266	252,974	176,798	25.32	6,983
1994	10,534.15	5,719	6,072	4,462	25.68	174
1995	211,244.15	111,537	118,422	92,822	26.37	3,520
2000	6,341.52	2,906	3,085	3,257	28.97	112

PENNSYLVANIA POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2						
2003	1,176,031.28	482,878	512,686	663,345	30.86	21,495
2005	184,924.23	70,308	74,648	110,276	31.78	3,470
2006	148,351.12	53,792	57,113	91,238	32.52	2,806
2008	164,817.29	54,390	57,747	107,070	33.50	3,196
2010	78,182.23	23,126	24,554	53,628	34.52	1,554
2011	23,650.05	6,577	6,983	16,667	35.04	476
2012	18,259.69	4,748	5,041	13,219	35.58	372
2013	182,984.01	44,191	46,919	136,065	36.12	3,767
2014	81,869.58	18,224	19,349	62,521	36.67	1,705
2016	779,821.35	143,799	152,675	627,146	37.59	16,684
2017	598,025.54	98,674	104,765	493,261	37.95	12,998
2018	269,453.45	39,071	41,483	227,970	38.34	5,946
2022	136,926.32	8,284	8,795	128,131	38.82	3,301
2023	940,840.51	35,564	37,759	903,082	38.18	23,653
2024	525,277.27	7,249	7,697	517,580	35.86	14,433
	8,632,924.17	3,397,690	3,607,426	5,025,498		158,495

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.7 1.84

PENNSYLVANIA POWER COMPANY

ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2						
2008	41,239.11	13,609	13,332	27,907	33.50	833
2014	1.47		0	2	36.67	
	41,240.58	13,609	13,332	27,909		833

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 33.5 2.02

PENNSYLVANIA POWER COMPANY

ACCOUNT 391.10 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
2008	3,008.83	2,482	1,876	1,133	3.50	324
2009	1,198.60	929	702	497	4.50	110
2014	0.16					
2020	24,957.23	5,615	4,243	20,714	15.50	1,336
2021	7,181.94	1,257	950	6,232	16.50	378
2022	2,311.28	289	219	2,092	17.50	120
2023	1,480.96	111	83	1,398	18.50	76
	40,139.00	10,683	8,073	32,066		2,344

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.7 5.84

PENNSYLVANIA POWER COMPANY

ACCOUNT 391.20 OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
2020	148,391.58	133,552	148,392			
2021	149,258.36	104,481	137,869	11,389	1.50	7,593
2022	94,331.98	47,166	62,238	32,094	2.50	12,838
2023	314,196.19	94,259	124,380	189,816	3.50	54,233
	706,178.11	379,458	472,879	233,299		74,664

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.1 10.57

PENNSYLVANIA POWER COMPANY

ACCOUNT 391.25 OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING EQUIPMENT
SMART GRID

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
2020	901,597.51	811,438	839,689	61,909	0.50	61,909
2021	277,717.02	194,402	201,171	76,546	1.50	51,031
2022	211,785.59	105,893	109,580	102,206	2.50	40,882
2023	32,833.72	9,850	10,193	22,641	3.50	6,469
2024	541,342.11	54,134	56,018	485,324	4.50	107,850
	1,965,275.95	1,175,717	1,216,651	748,625		268,141

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.8 13.64

PENNSYLVANIA POWER COMPANY

ACCOUNT 392.00 TRANSPORTATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-L2						
1963	1,534.08	1,534	1,534			
1971	1,311.61	1,312	1,312			
1977	4,867.15	4,867	4,867			
1980	9,527.95	9,528	9,528			
1981	6,200.00	6,200	6,200			
1983	14,623.92	14,624	14,624			
1994	13,412.00	13,412	13,412			
1996	3,827.00	3,827	3,827			
2010	194,531.10	166,130	194,531			
2014	7.46	6	7			
2019	227,488.51	128,758	190,636	36,853	4.22	8,733
2020	76,475.25	37,549	55,594	20,881	4.67	4,471
2021	225,880.65	90,443	133,908	91,973	5.24	17,552
2022	454,702.58	135,501	200,621	254,082	5.89	43,138
2023	200,063.58	37,012	54,799	145,265	6.61	21,977
2024	125,523.00	7,921	11,728	113,795	7.42	15,336
	1,559,975.84	658,624	897,128	662,848		111,207

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.0 7.13

PENNSYLVANIA POWER COMPANY

ACCOUNT 393.00 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 30-SQUARE						
1996	26,718.30	25,382	26,431	287	1.50	191
	26,718.30	25,382	26,431	287		191

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.5 0.71

PENNSYLVANIA POWER COMPANY

ACCOUNT 394.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
2005	296,211.09	231,045	215,276	80,935	5.50	14,715
2008	168,668.95	111,322	103,724	64,945	8.50	7,641
2009	79.57	49	46	34	9.50	4
2010	55,280.89	32,063	29,875	25,406	10.50	2,420
2011	7,431.35	4,013	3,739	3,692	11.50	321
2012	310,233.29	155,117	144,530	165,703	12.50	13,256
2013	72,949.00	33,557	31,267	41,682	13.50	3,088
2014	72,111.91	30,287	28,220	43,892	14.50	3,027
2016	54,625.00	18,572	17,304	37,321	16.50	2,262
2019	311,621.51	68,557	63,878	247,744	19.50	12,705
2020	258,040.87	46,447	43,277	214,764	20.50	10,476
2021	713,781.82	99,929	93,109	620,673	21.50	28,869
2022	251,044.84	25,104	23,391	227,654	22.50	10,118
2023	444,761.61	26,686	24,865	419,897	23.50	17,868
2024	665,020.00	13,300	12,392	652,628	24.50	26,638
	3,681,861.70	896,048	834,893	2,846,969		153,408

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.6 4.17

PENNSYLVANIA POWER COMPANY

ACCOUNT 395.00 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
2008	21,538.93	17,770	17,189	4,350	3.50	1,243
2014	0.78		0	1	9.50	
	21,539.71	17,770	17,189	4,351		1,243
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					3.5	5.77

PENNSYLVANIA POWER COMPANY

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S2						
1992	3,620.00	3,471	3,620			
2008	236,313.10	174,305	193,354	42,959	5.87	7,318
2009	126,250.06	89,814	99,629	26,621	6.29	4,232
2010	94,187.12	64,462	71,507	22,680	6.69	3,390
2014	16.06	9	10	6	8.81	1
2023	931,328.63	79,349	88,020	843,308	16.11	52,347
	1,391,714.97	411,410	456,140	935,575		67,288

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.9 4.83

PENNSYLVANIA POWER COMPANY

ACCOUNT 397.00 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
2010	99,246.05	95,938	48,636	50,610	0.50	50,610
2012	8,288.02	6,907	3,502	4,786	2.50	1,914
2013	353,658.70	271,140	137,456	216,203	3.50	61,772
2014	5,190.44	3,633	1,842	3,348	4.50	744
2015	221,828.08	140,490	71,222	150,606	5.50	27,383
2016	1,764,668.21	999,985	506,948	1,257,720	6.50	193,495
2017	1,182,569.15	591,285	299,755	882,814	7.50	117,709
2018	534,347.76	231,549	117,385	416,963	8.50	49,054
2019	356,683.16	130,785	66,302	290,381	9.50	30,566
2020	785,396.99	235,619	119,448	665,949	10.50	63,424
2021	1,507,908.68	351,840	178,367	1,329,542	11.50	115,612
2022	701,257.49	116,879	59,253	642,004	12.50	51,360
2023	1,022,882.39	102,288	51,855	971,027	13.50	71,928
2024	1,008,398.99	33,610	17,039	991,360	14.50	68,370
	9,552,324.11	3,311,948	1,679,010	7,873,314		903,941

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.7 9.46

PENNSYLVANIA POWER COMPANY

ACCOUNT 398.00 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
2011	7,594.65	5,126	7,595			
2014	0.28		0			
	7,594.93	5,126	7,595			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					0.0	0.00

PART VIII. EXPERIENCED AND ESTIMATED NET SALVAGE

PENNSYLVANIA POWER COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2020 TRANSACTION YEAR				
361.10		20,315.00		20,315.00-
362.00	511,614.41	221,502.00		221,502.00-
362.10	16,202.20	11,793.00		11,793.00-
364.00	309,981.98	1,082,809.00		1,082,809.00-
364.20	1,477.77			
365.00	2,567,296.80	2,293,793.00		2,293,793.00-
365.01	434.09	89.00		89.00-
366.00	26.86			
367.00	275,245.19	447,338.00		447,338.00-
368.00	1,655,541.46	408,329.00		408,329.00-
369.00	45,263.21	229,728.00		229,728.00-
370.10	570,228.87	137,778.08		137,778.08-
371.00	13,098.91	10,109.00		10,109.00-
373.10	57,329.64	15,351.67		15,351.67-
373.30	215,428.09	33,212.00		33,212.00-
390.10	22,497.16	10,125.00		10,125.00-
	6,261,666.64	4,922,271.75		4,922,271.75-
2021 TRANSACTION YEAR				
362.00	296,607.00	246,012.00		246,012.00-
362.10	11,191.17	4,650.00		4,650.00-
364.00	252,348.95	1,030,020.00		1,030,020.00-
364.20	180.88	679.00		679.00-
365.00	1,998,214.87	1,750,443.00		1,750,443.00-
365.01	5,294.47	1,961.00		1,961.00-
367.00	257,417.40	432,343.00		432,343.00-
368.00	1,765,851.64	350,522.00		350,522.00-
369.00	15,286.67	187,937.00		187,937.00-
370.10	302,514.74	365,584.00		365,584.00-
371.00	17,134.99	10,381.00		10,381.00-
373.10	36,097.36	7,337.00		7,337.00-
373.30	174,273.07	46,288.00		46,288.00-
390.10	12,457.03	15,000.00		15,000.00-
397.00	6,467.42	171.00		171.00-
	5,151,337.66	4,449,328.00		4,449,328.00-

PENNSYLVANIA POWER COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2022 TRANSACTION YEAR				
362.00	350,085.47	320,827.72		320,827.72-
362.10	10,505.79-			
364.00	445,590.67	1,411,626.72		1,411,626.72-
364.20	16,497.76	3,008.36		3,008.36-
365.00	2,028,506.06	1,659,186.54		1,659,186.54-
365.01	20,822.95	288.02		288.02-
367.00	455,608.98	606,757.55		606,757.55-
368.00	2,064,404.83	465,552.01		465,552.01-
369.00	158,838.47	268,503.51		268,503.51-
370.10	727,424.77	483,483.50		483,483.50-
371.00	31,625.29	15,915.27		15,915.27-
373.10	33,942.37	7,279.86		7,279.86-
373.30	287,929.61	50,875.98		50,875.98-
397.00	1,912.24	25,772.06		25,772.06-
	6,612,683.68	5,319,077.10		5,319,077.10-
2023 TRANSACTION YEAR				
361.10	6,411.72	8,451.80		8,451.80-
362.00	294,466.98	122,985.90		122,985.90-
362.10	41,303.78			
364.00	409,072.63	2,376,937.55		2,376,937.55-
364.20	42,226.18	2,920.00		2,920.00-
365.00	1,700,376.99	1,238,981.68		1,238,981.68-
365.01	20,303.87	2,778.76		2,778.76-
366.00	2,154.06	377.55		377.55-
367.00	556,660.65	800,475.67		800,475.67-
368.00	1,920,446.16	654,524.15		654,524.15-
369.00	22,940.54	137,607.20		137,607.20-
370.10	155,482.53	213,701.10		213,701.10-
371.00	27,691.72	16,817.44		16,817.44-
373.10	42,242.25	20,854.30		20,854.30-
373.30	301,491.84	70,140.13		70,140.13-
392.00			101,224.02	101,224.02
397.00		337.24		337.24-
	5,543,271.90	5,667,890.47	101,224.02	5,566,666.45-

PENNSYLVANIA POWER COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2024 TRANSACTION YEAR				
361.10	4,157.26-	6,235.89		6,235.89-
362.00	553,138.26-	380,363.20		380,363.20-
362.10	6,561.93-	4,066.49		4,066.49-
364.20	628,563.62-	198,883.68		198,883.68-
365.00	1,228,371.75-	1,141,803.54		1,141,803.54-
366.00	7,657.45-	1,329.11		1,329.11-
367.00	535,724.58-	669,655.73		669,655.73-
368.00	692,404.24-	183,280.81		183,280.81-
369.00	107,346.17-	134,182.72		134,182.72-
370.10	111,182.34-	33,363.75		33,363.75-
373.10	9,347.66-	3,704.13		3,704.13-
373.30	45,487.97-	9,238.34		9,238.34-
390.10	52,563.64-	37,782.64		37,782.64-
397.00	926,285.91-	1,157,857.39		1,157,857.39-
	4,908,792.78-	3,961,747.42		3,961,747.42-
TOTAL	18,660,167.10	24,320,314.74	101,224.02	24,219,090.72-

PENNSYLVANIA POWER COMPANY

2025 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO ELECTRIC PLANT
AS OF DECEMBER 31, 2025

Prepared by:

GANNETT FLEMING

Excellence Delivered As Promised

PENNSYLVANIA POWER COMPANY

Reading, Pennsylvania

2025 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO ELECTRIC PLANT
AS OF DECEMBER 31, 2025

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Camp Hill, Pennsylvania

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March 21, 2024

Pennsylvania Power Company
2800 Pottsville Pike
Reading, PA 19605-2459

Attention Ms. Joanna M. Savage
Director, Rates and Regulatory Affairs – PA

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to the electric plant of Pennsylvania Power Company ("Penn Power"). The results of our study as of December 31, 2025, are presented in the attached detailed report.

The results of our study as of December 31, 2024, as well as a discussion of the methods and procedures used in the calculations and the support for the service life estimates, are included in our report titled "2024 Depreciation Study - Calculated Annual Depreciation Accruals Related to Electric Plant as of December 31, 2024." The same methods, procedures and estimates were used in both studies.

The results of our study as of December 31, 2025, are summarized on pages I-3 through I-8 of the attached report.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

JOHN J. SPANOS
President

JASON A. POWERY
Assistant Project Manager

JJS:mle

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PART I. RESULTS OF STUDY

PENNSYLVANIA POWER COMPANY
DEPRECIATION STUDY

PART I. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

Tables 1 through 4 presented on pages I-3 through I-8 summarize the results of the depreciation study as of December 31, 2025. Table 1 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve as of December 31, 2025, future book accruals, calculated annual accrual amount and rate, and composite remaining life for plant in service. Table 2 presents the bringforward of the book depreciation reserve to December 31, 2025. Table 3 sets forth the calculations of the depreciation accruals for the twelve months ended December 31, 2025. Table 4 presents the annual amortization of experienced and estimated net salvage based on the period 2021 through 2025.

DESCRIPTION OF DETAILED TABULATIONS

The supporting data for the depreciation calculations are presented in account sequence in the section beginning on page II-7. The original cost, calculated accrued depreciation, allocated book reserve, future accruals, remaining life and annual accrual are shown for each vintage of each account or subaccount. The amounts of regular retirements, gross salvage and cost of removal are set forth by account for the years 2021 through 2025, beginning on pages III-2 through III-4.

PENNSYLVANIA POWER COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2025

	ACCOUNT	SURVIVOR CURVE	ORIGINAL COST AS OF DECEMBER 31, 2025	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)
	ELECTRIC PLANT							
	INTANGIBLE PLANT							
303.00	MISCELLANEOUS INTANGIBLE PLANT	7-SQ	17,000,774.62	11,702,496	5,298,279	1,365,769	*	
303.10	MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	7-SQ	7,487,474.69	6,973,338	514,137	83,353	*	
303.70	MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE	5-SQ	128,200.23	39,348	88,852	25,610	*	
	TOTAL INTANGIBLE PLANT		**24,616,449.54**	**18,715,182**	**5,901,268**	**1,474,732**		
	DISTRIBUTION PLANT							
361.10	STRUCTURES AND IMPROVEMENTS	70-R4	3,578,262.87	849,492	2,728,771	51,145	1.43	53.4
361.11	STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION	70-R4	790,187.07	594,830	195,357	5,230	0.66	37.4
361.20	STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING	70-R4	454,297.63	251,276	203,022	5,306	1.17	38.3
361.21	STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING - SUBTRANSMISSION	70-R4	195,215.93	136,606	58,610	1,882	0.96	31.1
362.00	STATION EQUIPMENT	52-R1	119,414,215.58	25,581,266	93,832,950	3,181,803	2.66	29.5
362.10	STATION EQUIPMENT - SUBTRANSMISSION	52-R1	8,596,049.79	5,212,764	3,383,286	119,629	1.39	28.3
364.00	POLES, TOWERS AND FIXTURES	65-R1.5	147,023,828.58	51,733,778	95,290,050	2,465,624	1.68	38.6
364.10	TOWERS AND FIXTURES - SUBTRANSMISSION	75-R4	7,576.09	7,534	42	5	0.07	8.4
364.20	POLES AND FIXTURES - SUBTRANSMISSION	65-R1.5	20,931,894.90	(984,152)	21,916,047	597,235	2.85	36.7
365.00	OVERHEAD CONDUCTORS AND DEVICES	65-R1	202,127,171.13	32,321,279	169,805,892	4,598,977	2.28	36.9
365.01	OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	65-R1	3,332,630.26	1,050,045	2,282,585	61,435	1.84	37.2
365.10	OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND GRADING	64-R1	78,494,768.88	16,648,682	61,846,087	1,557,736	1.98	39.7
366.00	UNDERGROUND CONDUIT	70-R2.5	8,232,922.93	3,445,086	4,787,837	117,378	1.43	40.8
366.10	UNDERGROUND CONDUIT - SUBTRANSMISSION	70-R2.5	64,653.86	59,857	4,797	198	0.31	24.2
367.00	UNDERGROUND CONDUCTORS AND DEVICES	50-R2.5	103,860,236.33	30,673,317	73,186,920	2,397,223	2.31	30.5
367.10	UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION	50-R2.5	108,081.13	52,998	55,084	2,002	1.85	27.5
368.00	LINE TRANSFORMERS	43-R1.5	143,404,699.69	45,547,101	97,857,599	4,153,666	2.90	23.6
369.00	SERVICES	60-R4	48,923,822.40	24,619,705	24,304,117	618,950	1.27	39.3
370.10	METERS - SMART GRID	15-S2	53,498,206.88	27,262,085	26,236,122	3,987,573	7.45	6.6
371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	33-R2	4,092,192.51	3,071,178	1,021,015	71,796	1.75	14.2
373.10	STREET LIGHTING AND SIGNAL SYSTEMS	20-R2	3,888,153.88	1,985,039	1,903,115	241,986	6.22	7.9
373.20	STREET LIGHTING AND SIGNAL SYSTEMS - ESIP	20-R2	24,978.29	9,993	14,985	1,817	7.27	8.2
373.30	STREET LIGHTING AND SIGNAL SYSTEMS - LED	20-R2	5,262,432.74	1,607,757	3,654,675	302,587	5.75	12.1
	TOTAL DISTRIBUTION PLANT		**956,306,479.35**	**271,737,514**	**684,568,965**	**24,541,183**	**2.57**	**27.9**
	GENERAL PLANT							
390.10	STRUCTURES AND IMPROVEMENTS	55-R2	9,371,059.80	3,643,042	5,728,018	179,295	1.91	31.9
390.20	STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING	55-R2	41,240.58	14,165	27,076	820	1.99	33.0
391.10	OFFICE FURNITURE AND EQUIPMENT	20-SQ	40,139.00	10,417	29,722	2,357	5.87	12.6
391.20	OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING EQUIPMENT	5-SQ	614,858.90	400,950	213,909	82,823	13.47	2.6
391.25	OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING EQUIPMENT SMART GRID	5-SQ	1,316,156.78	603,191	712,966	234,833	17.84	3.0
392.00	TRANSPORTATION EQUIPMENT	10-L2	1,809,102.46	968,002	841,101	145,661	8.05	5.8
393.00	STORES EQUIPMENT	30-SQ	26,718.30	26,622	96	96	0.36	1.0
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	3,938,478.08	992,872	2,945,606	163,590	4.15	18.0
395.00	LABORATORY EQUIPMENT	20-SQ	21,539.71	18,432	3,108	1,243	5.77	2.5
396.00	POWER OPERATED EQUIPMENT	20-S2	1,391,714.97	523,428	868,287	66,162	4.75	13.1
397.00	COMMUNICATION EQUIPMENT	15-SQ	10,580,276.71	2,641,687	7,938,590	906,814	8.57	8.8
398.00	MISCELLANEOUS EQUIPMENT	20-SQ	7,594.93	7,595	-	-	- **	-
	TOTAL GENERAL PLANT		**29,158,880.22**	**9,850,402**	**19,308,479**	**1,783,694**	**6.12**	**10.8**
	TOTAL DEPRECIABLE PLANT		**1,010,081,809.11**	**300,303,098**	**709,778,712**	**27,799,609**	**2.75**	**25.5**

PENNSYLVANIA POWER COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2025

	ACCOUNT	SURVIVOR CURVE	ORIGINAL COST AS OF DECEMBER 31, 2025	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)
	NONDEPRECIABLE PLANT							
301.00	ORGANIZATION		22,833.53					
302.00	FRANCHISES AND CONSENTS		68,665.97	772				
350.00	LAND AND EASEMENTS		10,545,129.27					
360.00	LAND AND EASEMENTS		8,453,311.46	(148,289)				
374.00	ARC		4,407.74					
389.00	LAND		226,950.18					
390.30	STRUCTURES AND IMPROVEMENTS - LEASEHOLD IMPROVEMENTS		118,403.96					
399.10	GENERAL PLANT ARO		32,875.01	31,008				
	TOTAL NONDEPRECIABLE PLANT		**19,472,577.12**	**(116,509)**				
	TOTAL ELECTRIC PLANT		**1,029,554,386.23**	**300,186,588**				

* ACCRUALS CALCULATED UTILIZING THE AMORTIZATION PERIOD SET FORTH IN COLUMN 3.
** ASSETS ADDED AS OF JANUARY 1, 2025 TO THIS ACCOUNT SHOULD UTILIZE AN ANNUAL ACCRUAL RATE OF 5.00% CONSISTENT WITH A 20-SQ SURVIVOR CURVE.

NOTE: ASSETS ADDED IN ACCOUNT 363.00 (ELECTRIC BATTERY STORAGE) SHOULD UTILIZE AN ANNUAL ACCRUAL RATE OF 6.67% BASED ON A 15-L3 SURVIVOR CURVE.

PENNSYLVANIA POWER COMPANY

TABLE 2. BRINGFORWARD TO DECEMBER 31, 2025 OF THE BOOK RESERVE AS OF DECEMBER 31, 2024

	DEPRECIABLE GROUP	BOOK RESERVE AT BEGINNING OF YEAR +	ANNUAL ACCRUALS +	AMORTIZATION OF NET SALVAGE -	RETIREMENTS +	GROSS SALVAGE -	COST OF REMOVAL +	MISCELLANEOUS DEBITS AND CREDITS =	BOOK RESERVE AT END OF YEAR	BOOK RESERVE AS A PERCENT OF ORIGINAL COST
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	ELECTRIC PLANT									
	INTANGIBLE PLANT									
303	MISCELLANEOUS INTANGIBLE PLANT	11,155,288	1,325,720		778,512				11,702,496	66.90
303.1	MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	6,709,950	384,074		120,687				6,973,338	93.58
303.7	MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE	14,097	25,252						39,348	11.34
	TOTAL INTANGIBLE PLANT	**17,879,335**	**1,735,046**	**0**	**899,199**	**0**	**0**	**0**	**18,715,182**	
	DISTRIBUTION PLANT									
361.1	STRUCTURES AND IMPROVEMENTS	814,224	50,017	7,001	8,700		13,050		849,492	23.10
361.1	STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION	589,583	5,247						594,830	74.61
361.2	STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING	245,936	5,340						251,276	54.14
361.2	STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING - SUBTRANSMISSION	134,705	1,901						136,606	69.00
362	STATION EQUIPMENT	23,988,840	2,998,224	258,338	986,070		678,067		25,581,266	21.70
362.1	STATION EQUIPMENT - SUBTRANSMISSION	5,084,706	123,956	4,102					5,212,764	59.15
364	POLES, TOWERS AND FIXTURES	47,989,139	2,564,360	1,180,279					51,733,778	32.64
364.1	TOWERS AND FIXTURES - SUBTRANSMISSION	7,529	5						7,534	99.38
364.2	POLES AND FIXTURES - SUBTRANSMISSION	369,561	379,788	41,098	1,348,060		426,539		(984,152)	4.20
365	OVERHEAD CONDUCTORS AND DEVICES	29,836,539	4,362,062	1,616,842	1,810,893		1,683,272		32,321,279	16.18
365	OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	985,607	63,415	1,023					1,050,045	29.57
365.1	OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND GRADING	15,046,155	1,602,527						16,648,682	18.83
366	UNDERGROUND CONDUIT	3,337,850	117,386	341	8,939		1,552		3,445,086	40.94
366.1	UNDERGROUND CONDUIT - SUBTRANSMISSION	59,654	203						59,857	92.27
367	UNDERGROUND CONDUCTORS AND DEVICES	29,685,623	2,273,030	591,314	834,067		1,042,584		30,673,317	30.81
367.1	UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION	50,944	2,054						52,998	47.13
368	LINE TRANSFORMERS	42,141,796	4,083,138	412,442	862,081		228,195		45,547,101	31.07
369	SERVICES	24,068,344	607,748	191,592	110,213		137,766		24,619,705	50.21
370.1	METERS - SMART GRID	22,925,268	4,250,667	246,782	123,556		37,077		27,262,085	44.82
371	INSTALLATIONS ON CUSTOMERS' PREMISES	2,983,389	77,144	10,645					3,071,178	72.90
373.1	STREET LIGHTING AND SIGNAL SYSTEMS	1,718,517	266,623	10,905	7,883		3,124		1,985,039	45.06
373.2	STREET LIGHTING AND SIGNAL SYSTEMS - ESIP	8,059	1,934						9,993	32.26
373.3	STREET LIGHTING AND SIGNAL SYSTEMS - LED	1,308,151	303,806	41,951	38,360		7,791		1,607,757	26.59
	TOTAL DISTRIBUTION PLANT	**253,380,120**	**24,140,575**	**4,614,655**	**6,138,821**	**0**	**4,259,015**	**0**	**271,737,514**	
	GENERAL PLANT									
390.1	STRUCTURES AND IMPROVEMENTS	3,607,426	164,001	12,582	82,015		58,952		3,643,042	41.79
390.2	STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING	13,332	833						14,165	32.33
391.1	OFFICE FURNITURE AND EQUIPMENT	8,073	2,344						10,417	20.11
391.2	DATA PROCESSING EQUIPMENT	472,879	76,462		148,392				400,950	66.96
391.3	DATA PROCESSING EQUIPMENT SMART GRID	1,216,651	288,137		901,598				603,191	61.91
392	TRANSPORTATION EQUIPMENT	897,128	118,800	(20,245)	27,681				968,002	62.25
393	STORES EQUIPMENT	26,431	191						26,622	98.92
394	TOOLS, SHOP AND GARAGE EQUIPMENT	834,893	157,979						992,872	27.21
395	LABORATORY EQUIPMENT	17,189	1,243						18,432	79.80
396	POWER OPERATED EQUIPMENT	456,140	67,288						523,428	32.78
397	COMMUNICATION EQUIPMENT	1,679,010	949,153	236,828	99,246		124,058		2,641,687	16.57
398	MISCELLANEOUS EQUIPMENT	7,595							7,595	100.00
	TOTAL GENERAL PLANT	**9,236,747**	**1,826,431**	**229,165**	**1,258,931**	**0**	**183,010**	**0**	**9,850,402**	
	TOTAL DEPRECIABLE PLANT	**280,496,202**	**27,702,052**	**4,843,820**	**8,296,951**	**0**	**4,442,025**	**0**	**300,303,098**	
	INTANGIBLE PLANT AND NONDEPRECIABLE PLANT									
302	FRANCHISES AND CONSENTS	772							772	1.12
360	LAND AND EASEMENTS	(30,747)			117,543				(148,289)	(0.42)
399.1	GENERAL PLANT ARO	31,008							31,008	94.32
	TOTAL INTANGIBLE PLANT AND NONDEPRECIABLE PLANT	**1,034**	**0**	**0**	**117,543**	**0**	**0**	**0**	**(116,509)**	
	TOTAL ELECTRIC PLANT	**280,497,235**	**27,702,052**	**4,843,820**	**8,414,494**	**0**	**4,442,025**	**0**	**300,186,588**	

PENNSYLVANIA POWER COMPANY

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

	ACCOUNT	ORIGINAL COST AS OF DECEMBER 31, 2024	ORIGINAL COST AS OF DECEMBER 31, 2025	ANNUAL ACCRUAL RATE	ANNUAL ACCRUAL AMOUNT
	(1)	(2)	(3)	(4)	(5)
	ELECTRIC PLANT				
	INTANGIBLE PLANT				
303	MISCELLANEOUS INTANGIBLE PLANT	16,674,130.76	17,000,774.62	*	1,325,720
303.1	MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	7,170,029.18	7,487,474.69	*	384,074
303.7	MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE	124,316.40	128,200.23	*	25,252
	TOTAL INTANGIBLE PLANT	**23,968,476.34**	**24,616,449.54**	**7.05**	**1,735,046**
	DISTRIBUTION PLANT				
361.1	STRUCTURES AND IMPROVEMENTS	3,499,962.42	3,578,262.87	1.42	50,017
361.11	STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION	790,187.07	790,187.07	0.66	5,247
361.2	STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING	454,297.63	454,297.63	1.18	5,340
361.21	STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING - SUBTRANSMISSION	195,215.93	195,215.93	0.97	1,901
362	STATION EQUIPMENT	110,539,588.60	119,414,215.59	2.64	2,998,224
362.1	STATION EQUIPMENT - SUBTRANSMISSION	8,596,049.79	8,596,049.79	1.44	123,956
364	POLES, TOWERS AND FIXTURES	147,023,828.58	147,023,828.58	1.74	2,564,360
364.1	TOWERS AND FIXTURES - SUBTRANSMISSION	7,576.09	7,576.09	0.07	5
364.2	POLES AND FIXTURES - SUBTRANSMISSION	8,799,357.42	20,931,894.90	2.66	379,788
365	OVERHEAD CONDUCTORS AND DEVICES	185,829,135.17	202,127,171.13	2.26	4,362,062
365.01	OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	3,332,630.26	3,332,630.26	1.90	63,415
365.1	OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND GRADING	78,494,768.88	78,494,768.88	2.04	1,602,527
366	UNDERGROUND CONDUIT	8,152,468.13	8,232,922.93	1.43	117,386
366.1	UNDERGROUND CONDUIT - SUBTRANSMISSION	64,653.86	64,653.86	0.31	203
367	UNDERGROUND CONDUCTORS AND DEVICES	96,353,634.51	103,860,236.33	2.28	2,273,030
367.1	UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION	108,081.13	108,081.13	1.90	2,054
368	LINE TRANSFORMERS	135,645,971.18	143,404,699.69	2.93	4,083,138
369	SERVICES	47,931,906.40	48,923,822.40	1.26	607,748
370.1	METERS - SMART GRID	51,150,648.75	53,498,206.88	8.13	4,250,667
371	INSTALLATIONS ON CUSTOMERS' PREMISES	4,092,192.51	4,092,192.51	1.89	77,144
373.1	STREET LIGHTING AND SIGNAL SYSTEMS	3,813,840.20	3,888,153.88	6.92	266,623
373.2	STREET LIGHTING AND SIGNAL SYSTEMS - ESIP	24,978.29	24,978.29	7.74	1,934
373.3	STREET LIGHTING AND SIGNAL SYSTEMS - LED	4,920,560.21	5,262,432.74	5.96	303,806
	TOTAL DISTRIBUTION PLANT	**899,821,533.01**	**956,306,479.36**	**2.52**	**24,140,575**
	GENERAL PLANT				
390.1	STRUCTURES AND IMPROVEMENTS	8,632,924.17	9,371,059.80	1.84	164,001
390.2	STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING	41,240.58	41,240.58	2.02	833
391.1	OFFICE FURNITURE AND EQUIPMENT	40,139.00	40,139.00	5.84	2,344
391.2	DATA PROCESSING EQUIPMENT	706,178.11	614,858.90	10.57	76,462
391.25	DATA PROCESSING EQUIPMENT SMART GRID	1,965,275.95	1,316,156.78	13.64	288,137
392	TRANSPORTATION EQUIPMENT	1,559,975.84	1,809,102.47	7.13	118,800
393	STORES EQUIPMENT	26,718.30	26,718.30	0.71	191
394	TOOLS, SHOP AND GARAGE EQUIPMENT	3,681,861.70	3,938,478.08	4.17	157,979
395	LABORATORY EQUIPMENT	21,539.71	21,539.71	5.77	1,243

PENNSYLVANIA POWER COMPANY

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

	ACCOUNT	ORIGINAL COST AS OF DECEMBER 31, 2024	ORIGINAL COST AS OF DECEMBER 31, 2025	ANNUAL ACCRUAL RATE	ANNUAL ACCRUAL AMOUNT
	(1)	(2)	(3)	(4)	(5)
396	POWER OPERATED EQUIPMENT	1,391,714.97	1,391,714.97	4.83	67,288
397	COMMUNICATION EQUIPMENT	9,552,324.11	10,580,276.71	9.46	949,153
398	MISCELLANEOUS EQUIPMENT	7,594.93	7,594.93	-	0
	TOTAL GENERAL PLANT	**27,627,487.37**	**29,158,880.23**	**6.26**	**1,826,431**
	TOTAL DEPRECIABLE PLANT	**951,417,496.72**	**1,010,081,809.13**	**2.74**	**27,702,052**

* TOTAL ACCRUALS SHOWN ARE BASED ON AVERAGE MONTHLY BALANCES

PENNSYLVANIA POWER COMPANY

TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

	2021		2022		2023		2024		2025			
ACCOUNT	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE	SALVAGE ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)=(12)/5
361.1					8,452		6,236		13,050		(27,738)	(5,548)
362	246,012		320,828		122,986		380,363		678,067		(1,748,255)	(349,651)
362.1	4,650						4,066				(8,716)	(1,743)
364	1,030,020		1,411,627		2,376,938						(4,818,584)	(963,717)
364.2	679		3,008		2,920		198,884		426,539		(632,030)	(126,406)
365	1,750,443		1,659,187		1,238,982		1,141,804		1,683,272		(7,473,687)	(1,494,737)
365.01	1,961		288		2,779						(5,028)	(1,006)
366					378		1,329		1,552		(3,258)	(652)
367	432,343		606,758		800,476		669,656		1,042,584		(3,551,816)	(710,363)
368	350,522		465,552		654,524		183,281		228,195		(1,882,074)	(376,415)
369	187,937		268,504		137,607		134,183		137,766		(865,997)	(173,199)
370.1	365,584		483,484		213,701		33,364		37,077		(1,133,209)	(226,642)
371	10,381		15,915		16,817						(43,114)	(8,623)
373.1	7,337		7,280		20,854		3,704		3,124		(42,299)	(8,460)
373.3	46,288		50,876		70,140		9,238		7,791		(184,333)	(36,867)
390.1	15,000						37,783		58,952		(111,735)	(22,347)
392						101,224					101,224	20,245
397	171		25,772		337		1,157,857		124,058		(1,308,195)	(261,639)
TOTAL	4,449,328		5,319,077		5,667,890	101,224	3,961,747		4,442,025		(23,738,844)	(4,747,770)

PART II. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

PENNSYLVANIA POWER COMPANY

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1892	13,200	13,200			0.0
1902	5,877	5,877			0.0
1905	232	232			0.0
1909	41	41			0.0
1910	40	40			0.0
1913	29,386	26,453	2,933	2,933	0.0
1916	61,324	61,322	2	2,935	0.0
1923	2,178	1,891	287	3,222	0.0
1924	1,101	1,101		3,222	0.0
1925	7	6	1	3,223	0.0
1926	687	487	200	3,423	0.0
1927	40,818	38,903	1,915	5,338	0.0
1928	9,696	8,119	1,577	6,915	0.0
1929	77,001	71,045	5,956	12,871	0.0
1930	96,661	88,197	8,464	21,335	0.0
1931	8,576	6,609	1,967	23,302	0.0
1932	2,996	2,179	817	24,119	0.0
1933	3,319	2,564	755	24,874	0.0
1934	7,090	5,900	1,190	26,064	0.0
1935	5,925	4,165	1,760	27,824	0.0
1936	7,749	5,048	2,701	30,525	0.0
1937	78,138	67,940	10,198	40,723	0.0
1938	21,525	13,726	7,799	48,522	0.0
1939	30,870	24,661	6,209	54,731	0.0
1940	47,826	38,144	9,682	64,413	0.0
1941	26,364	16,827	9,537	73,950	0.0
1942	13,194	9,849	3,345	77,295	0.0
1943	6,566	4,578	1,988	79,283	0.0
1944	14,293	10,546	3,747	83,030	0.0
1945	30,164	20,685	9,479	92,509	0.0
1946	43,017	29,550	13,467	105,976	0.0
1947	100,622	71,145	29,477	135,453	0.0
1948	166,245	117,632	48,613	184,066	0.0
1949	260,342	205,230	55,112	239,178	0.0
1950	261,005	190,894	70,111	309,289	0.0
1951	356,197	282,757	73,440	382,729	0.1
1952	363,035	278,862	84,173	466,902	0.1
1953	510,193	387,231	122,962	589,864	0.1
1954	437,504	324,503	113,001	702,865	0.1
1955	305,443	221,902	83,541	786,406	0.1
1956	581,796	472,621	109,175	895,581	0.1
1957	555,097	398,893	156,204	1,051,785	0.1
1958	685,899	525,106	160,793	1,212,578	0.2
1959	680,946	499,473	181,473	1,394,051	0.2
1960	1,195,176	970,584	224,592	1,618,643	0.2
1961	629,897	448,325	181,572	1,800,215	0.3

PENNSYLVANIA POWER COMPANY

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1962	908,646	641,359	267,287	2,067,502	0.3
1963	725,933	524,911	201,022	2,268,524	0.3
1964	761,557	544,475	217,082	2,485,606	0.4
1965	928,107	668,403	259,704	2,745,310	0.4
1966	1,274,728	918,137	356,591	3,101,901	0.4
1967	1,536,591	1,112,089	424,502	3,526,403	0.5
1968	1,385,833	979,475	406,358	3,932,761	0.6
1969	1,360,601	970,239	390,362	4,323,123	0.6
1970	1,431,563	1,044,258	387,305	4,710,428	0.7
1971	1,837,344	1,325,190	512,154	5,222,582	0.7
1972	1,832,479	1,324,231	508,248	5,730,830	0.8
1973	2,156,638	1,561,393	595,245	6,326,075	0.9
1974	2,512,593	1,818,667	693,926	7,020,001	1.0
1975	2,256,940	1,681,537	575,403	7,595,404	1.1
1976	1,860,971	1,352,954	508,017	8,103,421	1.1
1977	1,915,258	1,346,678	568,580	8,672,001	1.2
1978	3,143,724	2,193,729	949,995	9,621,996	1.4
1979	3,730,899	2,583,141	1,147,758	10,769,754	1.5
1980	3,947,450	2,656,780	1,290,670	12,060,424	1.7
1981	3,413,260	2,278,765	1,134,495	13,194,919	1.9
1982	3,432,025	2,315,686	1,116,339	14,311,258	2.0
1983	3,875,374	2,539,838	1,335,536	15,646,794	2.2
1984	4,732,910	3,032,494	1,700,416	17,347,210	2.4
1985	5,109,368	3,146,517	1,962,851	19,310,061	2.7
1986	6,208,828	3,915,685	2,293,143	21,603,204	3.0
1987	5,639,339	3,595,659	2,043,680	23,646,884	3.3
1988	7,383,116	4,520,613	2,862,503	26,509,387	3.7
1989	7,040,998	4,265,654	2,775,344	29,284,731	4.1
1990	9,187,943	5,496,207	3,691,736	32,976,467	4.6
1991	10,337,848	5,805,271	4,532,577	37,509,044	5.3
1992	11,015,670	6,068,533	4,947,137	42,456,181	6.0
1993	11,642,960	6,304,188	5,338,772	47,794,953	6.7
1994	13,477,899	7,180,052	6,297,847	54,092,800	7.6
1995	11,118,458	5,590,047	5,528,411	59,621,211	8.4
1996	11,606,140	5,734,570	5,871,570	65,492,781	9.2
1997	8,603,318	4,065,865	4,537,453	70,030,234	9.9
1998	9,741,747	4,513,943	5,227,804	75,258,038	10.6
1999	14,804,785	7,150,308	7,654,477	82,912,515	11.7
2000	6,222,874	2,644,607	3,578,267	86,490,782	12.2
2001	6,604,330	2,734,038	3,870,292	90,361,074	12.7
2002	7,568,658	2,996,163	4,572,495	94,933,569	13.4
2003	14,745,236	7,135,557	7,609,679	102,543,248	14.4
2004	14,818,034	5,973,873	8,844,161	111,387,409	15.7
2005	21,422,142	7,897,858	13,524,284	124,911,693	17.6
2006	15,332,127	5,438,609	9,893,518	134,805,211	19.0
2007	19,374,896	6,873,265	12,501,631	147,306,842	20.8

PENNSYLVANIA POWER COMPANY

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
2008	31,876,225	9,894,657	21,981,568	169,288,410	23.9
2009	21,101,594	6,476,496	14,625,098	183,913,508	25.9
2010	23,694,419	6,890,786	16,803,633	200,717,141	28.3
2011	24,165,998	6,525,445	17,640,553	218,357,694	30.8
2012	17,767,370	4,694,330	13,073,040	231,430,734	32.6
2013	29,137,033	7,056,597	22,080,436	253,511,170	35.7
2014	31,312,507	9,528,949	21,783,558	275,294,728	38.8
2015	57,955,777	23,061,941	34,893,836	310,188,564	43.7
2016	46,305,755	13,084,849	33,220,906	343,409,470	48.4
2017	52,329,090	11,636,151	40,692,939	384,102,409	54.1
2018	46,441,521	9,279,475	37,162,046	421,264,455	59.4
2019	46,676,578	8,132,784	38,543,794	459,808,249	64.8
2020	40,910,626	6,619,882	34,290,744	494,098,993	69.6
2021	41,733,949	5,696,968	36,036,981	530,135,974	74.7
2022	36,853,603	4,795,865	32,057,738	562,193,712	79.2
2023	43,156,041	3,965,685	39,190,356	601,384,068	84.7
2024	44,153,472	1,781,704	42,371,768	643,755,836	90.7
2025	66,766,857	743,981	66,022,876	709,778,712	100.0
TOTAL	1,010,081,809	300,303,098	709,778,712		

UTILITY PLANT IN SERVICE

PENNSYLVANIA POWER COMPANY

ACCOUNT 303.00 MISCELLANEOUS INTANGIBLE PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 7-SQUARE						
2003	2,148,371.02	2,148,371	2,148,371			
2004	888,339.90	888,340	888,340			
2005	209,534.87	209,535	209,535			
2007	824,017.36	824,017	824,017			
2009	206,763.41	206,763	206,763			
2011	299,939.51	299,940	299,940			
2012	226,764.25	226,764	226,764			
2013	154,902.50	154,902	154,902			
2014	426,236.89	426,237	426,237			
2015	186,206.19	186,206	186,206			
2016	299,172.97	299,173	299,173			
2017	906,908.44	906,908	906,908			
2018	781,992.42	781,992	781,992			
2019	797,603.22	740,630	713,034	84,569	0.50	84,569
2020	986,182.09	774,853	745,982	240,200	1.50	160,133
2021	259,753.55	166,985	160,763	98,991	2.50	39,596
2022	2,825,912.52	1,412,956	1,360,309	1,465,604	3.50	418,744
2023	2,704,885.88	966,023	930,029	1,774,857	4.50	394,413
2024	762,131.51	163,317	157,231	604,901	5.50	109,982
2025	1,105,156.12	78,941	76,000	1,029,156	6.50	158,332
	17,000,774.62	11,862,853	11,702,496	5,298,279		1,365,769

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.9 8.03

PENNSYLVANIA POWER COMPANY

ACCOUNT 303.10 MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 7-SQUARE						
2014	360,859.19	360,859	360,859			
2015	1,800,571.64	1,800,572	1,800,572			
2016	627,517.51	627,518	627,518			
2017	1,577,107.93	1,577,108	1,577,108			
2018	427,668.05	427,668	427,668			
2019	668,798.22	621,026	668,798			
2020	825,187.24	648,358	825,187			
2021	437,262.06	281,098	437,262			
2022	13,344.35	6,672	13,344			
2023	8,883.88	3,173	7,516	1,368	4.50	304
2024	302,142.32	64,746	153,371	148,771	5.50	27,049
2025	438,132.30	31,296	74,135	363,998	6.50	56,000
	7,487,474.69	6,450,094	6,973,338	514,137		83,353

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.2 1.11

PENNSYLVANIA POWER COMPANY

ACCOUNT 303.70 MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
2022	3,911.48	2,738	2,745	1,166	1.50	777
2023	22.52	11	11	12	2.50	5
2024	120,382.40	36,115	36,203	84,179	3.50	24,051
2025	3,883.83	388	389	3,495	4.50	777
	128,200.23	39,252	39,348	88,852		25,610
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					3.5	19.98

PENNSYLVANIA POWER COMPANY

ACCOUNT 361.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
1924	37.92	38	38			
1927	911.57	898	912			
1928	186.89	184	187			
1929	2,572.91	2,508	2,573			
1930	2,227.70	2,170	2,228			
1934	956.87	919	957			
1938	185.33	177	185			
1939	28.66	27	29			
1944	458.03	429	458			
1947	1,667.90	1,532	1,659	9	6.97	1
1948	195.56	179	194	2	7.25	
1949	5,672.32	5,164	5,593	79	7.53	10
1950	6,225.01	5,640	6,108	117	7.83	15
1951	3,956.89	3,567	3,863	94	8.15	12
1952	15,118.96	13,557	14,683	436	8.47	51
1953	12,634.60	11,268	12,204	431	8.80	49
1954	9,347.24	8,287	8,975	372	9.15	41
1955	2,565.27	2,261	2,449	116	9.50	12
1956	6,938.90	6,076	6,581	358	9.87	36
1957	8,759.48	7,621	8,254	505	10.24	49
1958	12,494.28	10,795	11,692	802	10.62	76
1959	4,086.08	3,505	3,796	290	11.02	26
1961	10.35	9	10			
1962	6,586.81	5,479	5,934	653	12.84	51
1963	6,288.10	5,188	5,619	669	13.26	50
1964	759.50	617	668	92	14.26	6
1965	114.02	92	100	14	14.69	1
1966	26,012.44	20,740	22,463	3,549	15.13	235
1967	3,938.91	3,088	3,344	595	16.13	37
1968	6,826.08	5,298	5,738	1,088	16.58	66
1969	3,017.90	2,319	2,512	506	17.03	30
1970	457.99	346	375	83	18.03	5
1971	8,140.97	6,078	6,583	1,558	18.50	84
1972	7,437.73	5,491	5,947	1,491	18.96	79
1973	5,716.69	4,142	4,486	1,231	19.96	62
1974	20,749.87	14,853	16,087	4,663	20.45	228
1975	13,866.84	9,804	10,618	3,249	20.93	155
1976	11,009.77	7,630	8,264	2,746	21.93	125
1977	5,612.15	3,838	4,157	1,455	22.43	65
1978	4,459.90	2,987	3,235	1,225	23.42	52
1979	27,596.62	18,222	19,735	7,862	23.92	329
1982	5,516.46	3,456	3,743	1,773	25.94	68
1984	13,139.06	7,852	8,504	4,635	27.94	166
1985	4,652.22	2,732	2,959	1,693	28.47	59

PENNSYLVANIA POWER COMPANY

ACCOUNT 361.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
1986	35,655.34	20,423	22,119	13,536	29.46	459
1988	12,387.66	6,782	7,345	5,043	30.99	163
1989	36,476.60	19,573	21,199	15,278	31.52	485
1990	44,648.78	23,298	25,233	19,416	32.53	597
1991	20,227.30	10,259	11,111	9,116	33.52	272
1992	4,448.37	2,206	2,389	2,059	34.07	60
1993	139,044.03	66,880	72,435	66,609	35.07	1,899
1994	23,332.40	10,878	11,781	11,551	36.07	320
1995	855.80	386	418	438	37.07	12
1996	64,506.58	28,357	30,712	33,795	37.61	899
2007	224,646.51	62,766	67,979	156,668	47.72	3,283
2008	91,841.89	24,265	26,280	65,562	48.73	1,345
2009	143,672.32	35,803	38,777	104,895	49.72	2,110
2011	10,266.76	2,248	2,435	7,832	51.72	151
2014	24,648.35	4,279	4,634	20,014	54.73	366
2015	284,981.64	45,198	48,952	236,030	55.72	4,236
2016	433,622.32	62,181	67,345	366,277	56.73	6,456
2017	479,985.15	62,014	67,165	412,820	57.29	7,206
2018	23,365.79	2,664	2,885	20,481	58.29	351
2019	10,392.71	1,027	1,112	9,281	59.29	157
2020	339,856.88	28,412	30,772	309,085	60.29	5,127
2021	514,146.85	35,168	38,089	476,058	61.29	7,767
2022	202,946.73	10,797	11,694	191,253	62.29	3,070
2023	4,595.50	175	190	4,406	63.29	70
2024	41,571.86	948	1,027	40,545	64.29	631
2025	87,000.00	661	715	86,285	65.29	1,322
	3,578,262.87	784,711	849,492	2,728,771		51,145

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 53.4 1.43

PENNSYLVANIA POWER COMPANY

ACCOUNT 361.11 STRUCTURES AND IMPROVEMENTS - SUB-TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
1892	13,199.66	13,200	13,200			
1902	5,876.85	5,877	5,877			
1905	231.68	232	232			
1910	39.90	40	40			
1916	60,448.97	60,449	60,449			
1924	43.93	44	44			
1927	8,724.08	8,593	8,724			
1928	177.84	175	178			
1929	1,767.51	1,723	1,768			
1930	14,505.87	14,130	14,506			
1934	1,584.41	1,522	1,584			
1937	73.90	71	74			
1939	22.85	22	23			
1940	2,686.64	2,550	2,687			
1947	1,236.71	1,136	1,237			
1948	143.92	132	144			
1949	25,332.31	23,063	25,332			
1950	5,551.99	5,030	5,552			
1951	2,081.51	1,876	2,082			
1952	33,072.03	29,656	33,072			
1953	10,213.52	9,108	10,214			
1954	6,627.96	5,876	6,628			
1955	1,809.72	1,595	1,810			
1956	4,607.45	4,035	4,607			
1957	6,127.12	5,331	6,127			
1958	14,126.41	12,205	14,126			
1959	2,837.39	2,434	2,837			
1961	7.14	6	7			
1962	4,535.32	3,772	4,535			
1963	4,319.60	3,564	4,320			
1964	5,403.39	4,386	5,403			
1965	78.02	63	78			
1966	8,856.75	7,061	8,852	5	15.13	
1967	6,231.00	4,884	6,123	108	16.13	7
1968	4,648.62	3,608	4,523	126	16.58	8
1969	356.16	274	343	13	17.03	1
1970	311.02	235	295	16	18.03	1
1971	9,172.95	6,849	8,586	587	18.50	32
1972	5,037.91	3,719	4,662	376	18.96	20
1973	3,867.63	2,802	3,513	355	19.96	18
1974	13,131.54	9,400	11,784	1,348	20.45	66
1975	29,166.31	20,621	25,851	3,315	20.93	158
1976	39,705.43	27,516	34,495	5,210	21.93	238
1977	3,830.92	2,620	3,285	546	22.43	24

PENNSYLVANIA POWER COMPANY

ACCOUNT 361.11 STRUCTURES AND IMPROVEMENTS - SUB-TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
1978	17,998.16	12,055	15,113	2,885	23.42	123
1979	52,736.79	34,822	43,654	9,083	23.92	380
1982	28,737.55	18,001	22,567	6,171	25.94	238
1984	20,936.53	12,512	15,685	5,252	27.94	188
1985	6,426.42	3,774	4,731	1,695	28.47	60
1986	18,049.02	10,338	12,960	5,089	29.46	173
1988	8,340.21	4,566	5,724	2,616	30.99	84
1989	25,492.68	13,679	17,148	8,345	31.52	265
1990	51,854.52	27,058	33,921	17,934	32.53	551
1991	16,292.51	8,264	10,360	5,933	33.52	177
1992	10,310.34	5,112	6,409	3,901	34.07	114
1993	43,358.46	20,855	26,144	17,214	35.07	491
1994	2,144.77	1,000	1,254	891	36.07	25
2013	104,744.96	19,776	24,792	79,953	53.72	1,488
2014	20,952.31	3,637	4,559	16,393	54.73	300
	790,187.07	506,934	594,830	195,357		5,230

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 37.4 0.66

PENNSYLVANIA POWER COMPANY

ACCOUNT 361.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
1982	10,423.29	6,529	8,092	2,331	25.94	90
1984	22,196.95	13,265	16,440	5,757	27.94	206
1985	4,714.89	2,769	3,432	1,283	28.47	45
1986	27,260.71	15,615	19,352	7,909	29.46	268
1988	9,123.84	4,995	6,191	2,933	30.99	95
1989	32,176.26	17,266	21,398	10,778	31.52	342
1990	52,686.14	27,492	34,072	18,614	32.53	572
1991	55,883.01	28,344	35,128	20,755	33.52	619
1992	17,590.91	8,722	10,810	6,781	34.07	199
1993	43,941.89	21,136	26,195	17,747	35.07	506
1994	22,576.32	10,525	13,044	9,532	36.07	264
2005	137,521.89	42,288	52,409	85,113	46.17	1,843
2007	12,535.66	3,502	4,340	8,196	47.72	172
2022	5,665.87	301	373	5,293	62.29	85
	454,297.63	202,749	251,276	203,022		5,306

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 38.3 1.17

PENNSYLVANIA POWER COMPANY

ACCOUNT 361.21 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING - SUB-TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
1982	13,229.30	8,287	10,562	2,667	25.94	103
1984	39,203.31	23,428	29,859	9,344	27.94	334
1985	3,143.26	1,846	2,353	790	28.47	28
1986	26,663.57	15,273	19,465	7,199	29.46	244
1988	6,076.93	3,327	4,240	1,837	30.99	59
1989	21,430.98	11,500	14,657	6,774	31.52	215
1990	23,239.46	12,126	15,454	7,785	32.53	239
1991	48,827.78	24,765	31,562	17,266	33.52	515
1992	12,619.20	6,257	7,975	4,644	34.07	136
1993	782.14	376	479	303	35.07	9
	195,215.93	107,185	136,606	58,610		1,882

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.1 0.96

PENNSYLVANIA POWER COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 52-R1						
1926	251.15	247	210	41	1.52	27
1927	2,796.44	2,754	2,336	460	1.50	307
1928	157.51	154	131	27	2.50	11
1929	23,181.45	22,593	19,166	4,015	2.51	1,600
1930	28,604.74	27,864	23,637	4,968	2.54	1,956
1931	29.19	28	24	5	3.54	1
1933	45.88	44	37	9	3.65	2
1936	416.20	395	335	81	4.84	17
1937	12.60	12	10	3	4.95	1
1938	94.81	90	76	19	5.09	4
1939	948.82	895	759	190	5.25	36
1940	6,299.08	5,924	5,025	1,274	5.41	235
1941	681.94	634	538	144	6.41	22
1942	364.68	338	287	78	6.59	12
1943	142.20	131	111	31	6.79	5
1944	4,222.89	3,889	3,299	924	6.99	132
1945	847.26	778	660	187	7.22	26
1946	2,100.86	1,921	1,630	471	7.46	63
1948	33,234.30	30,137	25,565	7,669	7.97	962
1949	29,394.66	26,535	22,510	6,885	8.25	835
1950	41,073.53	36,900	31,303	9,771	8.54	1,144
1951	10,872.65	9,720	8,246	2,627	8.83	298
1952	67,663.09	60,180	51,051	16,612	9.14	1,818
1953	162,508.41	143,739	121,935	40,573	9.47	4,284
1954	76,690.40	67,442	57,212	19,478	9.80	1,988
1955	19,190.71	16,777	14,232	4,959	10.15	489
1956	41,176.84	35,774	30,347	10,830	10.50	1,031
1957	78,852.68	68,058	57,734	21,119	10.87	1,943
1958	96,490.42	82,712	70,165	26,325	11.24	2,342
1959	21,469.87	18,275	15,503	5,967	11.62	514
1960	16,075.34	13,584	11,523	4,552	12.02	379
1961	25,862.56	21,686	18,396	7,467	12.42	601
1962	49,339.44	41,041	34,815	14,524	12.84	1,131
1963	22,367.43	18,453	15,654	6,713	13.26	506
1964	17,435.17	14,262	12,099	5,336	13.68	390
1965	71,588.28	58,037	49,233	22,355	14.13	1,582
1966	135,108.46	109,330	92,745	42,363	14.03	3,019
1967	299,248.01	239,817	203,438	95,810	14.50	6,608
1968	228,911.02	181,641	154,087	74,824	14.96	5,002
1969	92,776.48	72,867	61,814	30,962	15.44	2,005
1970	101,200.89	78,633	66,705	34,496	15.93	2,165
1971	144,381.38	111,737	94,787	49,594	15.92	3,115
1972	149,805.88	114,601	97,217	52,589	16.43	3,201
1973	199,684.01	150,961	128,061	71,623	16.94	4,228

PENNSYLVANIA POWER COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 52-R1						
1974	421,255.73	314,594	266,872	154,384	17.46	8,842
1975	132,354.17	98,260	83,355	48,999	17.52	2,797
1976	126,237.81	92,482	78,453	47,785	18.07	2,644
1977	285,303.52	206,160	174,887	110,417	18.62	5,930
1978	413,174.31	296,329	251,378	161,796	18.73	8,638
1979	676,528.06	478,170	405,635	270,893	19.29	14,043
1980	349,533.88	243,345	206,431	143,103	19.86	7,206
1981	62,163.39	42,880	36,375	25,788	20.01	1,289
1982	177,127.18	120,199	101,966	75,161	20.60	3,649
1983	14,366.45	9,647	8,184	6,182	20.79	297
1984	511,112.62	337,232	286,076	225,037	21.40	10,516
1985	182,115.14	118,739	100,727	81,388	21.61	3,766
1986	526,397.24	336,842	285,745	240,652	22.23	10,826
1987	255,394.91	161,256	136,795	118,600	22.48	5,276
1988	213,115.95	131,876	111,871	101,245	23.10	4,383
1989	731,920.14	446,179	378,497	353,423	23.38	15,116
1990	876,339.34	522,649	443,367	432,972	24.02	18,025
1991	1,847,917.95	1,083,804	919,398	928,520	24.32	38,179
1992	1,626,634.65	937,267	795,090	831,545	24.64	33,748
1993	1,228,684.74	694,821	589,421	639,264	24.97	25,601
1994	1,593,357.91	878,259	745,033	848,325	25.65	33,073
1995	525,724.75	283,786	240,738	284,987	26.00	10,961
1996	554,498.83	292,775	248,363	306,136	26.37	11,609
1997	355,059.81	183,140	155,359	199,701	26.75	7,465
1998	335,032.93	168,589	143,015	192,018	27.15	7,072
1999	635,253.33	311,401	264,164	371,089	27.56	13,465
2000	307,141.14	146,445	124,230	182,911	27.98	6,537
2001	1,165,886.98	539,806	457,921	707,966	28.41	24,920
2002	736,839.41	330,694	280,530	456,309	28.86	15,811
2003	307,848.42	133,668	113,392	194,456	29.32	6,632
2004	696,039.91	293,311	248,818	447,222	29.52	15,150
2005	4,625,054.58	1,877,310	1,592,535	3,032,520	30.01	101,050
2006	756,880.26	296,697	251,690	505,190	30.25	16,700
2007	3,122,915.61	1,178,588	999,804	2,123,112	30.52	69,565
2008	4,387,684.30	1,589,219	1,348,146	3,039,538	30.81	98,654
2009	2,758,253.93	955,735	810,757	1,947,497	31.12	62,580
2010	501,659.06	165,648	140,520	361,139	31.45	11,483
2011	504,853.40	158,120	134,134	370,719	31.80	11,658
2012	799,462.50	237,440	201,422	598,040	31.95	18,718
2013	1,342,685.31	375,952	318,923	1,023,762	32.14	31,853
2014	1,169,777.21	306,716	260,189	909,588	32.36	28,108
2015	7,044,647.82	1,723,121	1,461,736	5,582,912	32.42	172,206
2016	7,787,872.68	1,760,838	1,493,731	6,294,142	32.52	193,547
2017	6,167,181.36	1,274,140	1,080,862	5,086,319	32.65	155,783

PENNSYLVANIA POWER COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 52-R1						
2018	7,707,987.96	1,445,248	1,226,014	6,481,974	32.50	199,445
2019	7,324,085.20	1,223,122	1,037,583	6,286,502	32.41	193,968
2020	4,319,261.56	629,748	534,220	3,785,042	32.23	117,438
2021	9,484,372.64	1,174,165	996,052	8,488,321	31.86	266,426
2022	4,696,042.82	473,361	401,555	4,294,488	31.22	137,556
2023	9,411,075.53	717,124	608,342	8,802,734	30.29	290,615
2024	5,492,691.02	272,437	231,110	5,261,581	28.71	183,266
2025	9,835,810.62	194,749	165,207	9,670,604	24.69	391,681
	119,414,215.58	30,155,673	25,581,266	93,832,950		3,181,803
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					29.5	2.66

PENNSYLVANIA POWER COMPANY

ACCOUNT 362.10 STATION EQUIPMENT - SUB-TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 52-R1						
1909	40.98	41	41			
1916	861.11	861	861			
1927	1,731.94	1,706	1,732			
1928	215.83	210	216			
1929	38,683.64	37,701	38,684			
1930	35,125.51	34,216	35,126			
1931	448.56	432	449			
1932	119.76	115	120			
1937	242.53	230	243			
1939	9,729.35	9,173	9,729			
1940	463.18	436	463			
1941	155.27	144	155			
1942	180.15	167	180			
1943	33.57	31	34			
1944	1,084.35	999	1,084			
1945	227.67	209	228			
1946	1,237.39	1,131	1,237			
1948	474.26	430	474			
1949	40,566.38	36,619	40,566			
1950	28,238.57	25,370	28,239			
1951	33,716.86	30,143	33,717			
1952	25,665.54	22,827	25,666			
1953	43,204.17	38,214	43,204			
1954	35,482.79	31,204	35,483			
1955	12,355.33	10,801	12,355			
1956	23,682.09	20,575	23,682			
1957	32,688.35	28,213	32,688			
1958	94,284.88	80,821	94,285			
1959	24,412.56	20,780	24,413			
1960	5,854.39	4,947	5,854			
1961	6,065.66	5,086	6,066			
1962	23,605.23	19,635	23,483	122	12.84	10
1963	27,533.16	22,715	27,167	366	13.26	28
1964	8,356.48	6,836	8,176	180	13.68	13
1965	43,920.49	35,606	42,584	1,336	14.13	95
1966	59,043.71	47,778	57,142	1,902	14.03	136
1967	40,990.95	32,850	39,288	1,703	14.50	117
1968	47,851.85	37,970	45,411	2,441	14.96	163
1969	12,254.17	9,624	11,510	744	15.44	48
1970	29,170.47	22,665	27,107	2,063	15.93	130
1971	128,390.92	99,362	118,835	9,556	15.92	600
1972	38,831.64	29,706	35,528	3,304	16.43	201
1973	63,741.72	48,189	57,633	6,109	16.94	361
1974	68,228.94	50,953	60,939	7,290	17.46	418

PENNSYLVANIA POWER COMPANY

ACCOUNT 362.10 STATION EQUIPMENT - SUB-TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 52-R1						
1975	221,981.01	164,799	197,097	24,884	17.52	1,420
1976	140,859.19	103,193	123,417	17,442	18.07	965
1977	83,267.17	60,169	71,961	11,306	18.62	607
1978	371,996.75	266,796	319,084	52,913	18.73	2,825
1979	277,234.05	195,949	234,352	42,882	19.29	2,223
1980	38,819.47	27,026	32,323	6,496	19.86	327
1981	30,065.46	20,739	24,803	5,262	20.01	263
1982	133,673.48	90,711	108,489	25,184	20.60	1,223
1983	80,280.30	53,908	64,473	15,807	20.79	760
1984	277,364.09	183,005	218,871	58,493	21.40	2,733
1985	153,842.12	100,305	119,963	33,879	21.61	1,568
1986	204,550.55	130,892	156,545	48,006	22.23	2,160
1987	867.27	548	655	212	22.48	9
1988	75,105.63	46,475	55,583	19,523	23.10	845
1989	174,219.74	106,204	127,018	47,202	23.38	2,019
1990	276,554.70	164,937	197,262	79,293	24.02	3,301
1991	538,723.95	315,962	377,885	160,839	24.32	6,613
1992	249,173.54	143,574	171,712	77,462	24.64	3,144
1993	312,934.65	176,965	211,647	101,288	24.97	4,056
1994	158,622.75	87,433	104,569	54,054	25.65	2,107
1995	151,544.70	81,804	97,836	53,709	26.00	2,066
1996	31,683.62	16,729	20,008	11,676	26.37	443
1997	973.25	502	600	373	26.75	14
1999	42,336.33	20,753	24,820	17,516	27.56	636
2000	107,198.70	51,112	61,129	46,070	27.98	1,647
2001	17,239.98	7,982	9,546	7,694	28.41	271
2002	84,216.88	37,797	45,205	39,012	28.86	1,352
2003	412,418.86	179,072	214,167	198,252	29.32	6,762
2006	125,664.82	49,261	58,915	66,750	30.25	2,207
2008	96,913.36	35,102	41,981	54,932	30.81	1,783
2011	38,953.47	12,200	14,591	24,362	31.80	766
2012	136,944.32	40,672	48,643	88,301	31.95	2,764
2013	40,835.91	11,434	13,675	27,161	32.14	845
2014	10,177.69	2,669	3,192	6,986	32.36	216
2015	658,018.29	160,951	192,495	465,523	32.42	14,359
2016	213,083.66	48,178	57,620	155,464	32.52	4,781
2017	543,639.12	112,316	134,329	409,310	32.65	12,536
2018	857,055.31	160,698	192,193	664,862	32.50	20,457
2019	5,309.64	887	1,061	4,249	32.41	131

PENNSYLVANIA POWER COMPANY

ACCOUNT 362.10 STATION EQUIPMENT - SUB-TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 52-R1						
2020	11,793.83	1,720	2,057	9,737	32.23	302
2023	55,122.78	4,200	5,023	50,100	30.29	1,654
2024	65,597.05	3,254	3,892	61,705	28.71	2,149
	8,596,049.79	4,386,604	5,212,764	3,383,286		119,629
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					28.3	1.39

PENNSYLVANIA POWER COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
1927	106.42	97	105	1	9.03	
1928	760.91	697	751	10	8.88	1
1929	22.57	21	23			
1930	6.05	5	5	1	9.77	
1931	2.56	2	2	1	9.67	
1932	109.66	99	107	3	9.59	
1933	78.93	71	77	2	10.60	
1934	150.89	135	145	6	10.54	1
1935	110.28	99	107	3	10.51	
1936	611.76	548	591	21	10.50	2
1937	56,036.55	49,592	53,444	2,593	11.50	225
1938	1,540.13	1,361	1,467	73	11.50	6
1939	3,807.62	3,359	3,620	188	11.54	16
1940	1,786.88	1,574	1,696	91	11.59	8
1941	2,051.17	1,785	1,924	127	12.58	10
1942	1,711.86	1,487	1,602	110	12.65	9
1943	1,082.60	938	1,011	72	12.74	6
1944	1,239.48	1,071	1,154	85	12.84	7
1945	1,585.52	1,353	1,458	128	13.84	9
1946	2,603.48	2,215	2,387	216	13.96	15
1947	7,011.46	5,944	6,406	605	14.09	43
1948	14,405.30	12,170	13,115	1,290	14.24	91
1949	26,318.54	22,147	23,867	2,452	14.41	170
1950	23,872.63	19,826	21,366	2,507	15.41	163
1951	43,654.38	36,102	38,906	4,748	15.59	305
1952	36,949.99	30,417	32,779	4,171	15.79	264
1953	71,898.68	58,899	63,474	8,425	16.00	527
1954	75,439.41	61,491	66,267	9,172	16.22	565
1955	68,007.31	55,140	59,423	8,584	16.45	522
1956	106,387.13	85,025	91,629	14,758	17.46	845
1957	37,632.40	29,903	32,226	5,406	17.71	305
1958	110,733.57	87,457	94,250	16,484	17.97	917
1959	175,337.01	137,587	148,273	27,064	18.25	1,483
1960	184,949.93	144,150	155,346	29,604	18.54	1,597
1961	193,414.31	149,703	161,330	32,084	18.83	1,704
1962	219,926.14	168,991	182,116	37,810	19.14	1,975
1963	215,877.70	164,607	177,392	38,486	19.47	1,977
1964	268,917.35	201,769	217,440	51,477	20.47	2,515
1965	301,304.57	224,231	241,647	59,658	20.80	2,868
1966	403,364.72	297,602	320,716	82,649	21.15	3,908
1967	385,535.31	281,903	303,798	81,737	21.50	3,802
1968	379,780.47	275,151	296,521	83,259	21.87	3,807
1969	429,446.87	308,171	332,106	97,341	22.24	4,377
1970	406,252.13	288,602	311,017	95,235	22.62	4,210

PENNSYLVANIA POWER COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
1971	514,468.88	361,672	389,762	124,707	23.02	5,417
1972	523,038.05	363,773	392,027	131,011	23.42	5,594
1973	474,003.91	326,020	351,341	122,663	23.83	5,147
1974	638,736.24	434,213	467,937	170,799	24.26	7,040
1975	668,524.23	448,981	483,852	184,672	24.69	7,480
1976	554,968.38	368,111	396,701	158,267	25.13	6,298
1977	500,478.31	327,713	353,166	147,312	25.57	5,761
1978	764,039.19	493,569	531,904	232,135	26.03	8,918
1979	866,957.26	548,264	590,847	276,110	27.03	10,215
1980	1,173,862.43	731,786	788,622	385,240	27.49	14,014
1981	1,433,345.53	880,217	948,582	484,764	27.96	17,338
1982	1,236,028.22	747,303	805,345	430,683	28.45	15,138
1983	1,799,292.87	1,078,136	1,161,873	637,420	28.43	22,421
1984	1,351,223.51	796,276	858,121	493,103	28.92	17,051
1985	1,922,112.73	1,113,288	1,199,755	722,358	29.43	24,545
1986	1,690,372.14	961,484	1,036,161	654,211	29.94	21,851
1987	1,901,530.92	1,061,435	1,143,874	757,657	30.47	24,866
1988	2,195,291.27	1,201,922	1,295,273	900,018	30.99	29,042
1989	1,916,195.01	1,028,230	1,108,091	808,104	31.52	25,638
1990	2,171,715.50	1,141,019	1,229,640	942,076	32.07	29,376
1991	2,364,945.55	1,215,582	1,309,994	1,054,952	32.62	32,341
1992	2,463,245.24	1,237,781	1,333,917	1,129,328	33.17	34,047
1993	2,998,080.19	1,471,458	1,585,743	1,412,337	33.72	41,884
1994	3,082,927.17	1,485,971	1,601,383	1,481,544	33.86	43,755
1995	2,280,142.78	1,070,983	1,154,164	1,125,979	34.44	32,694
1996	2,592,119.56	1,185,117	1,277,163	1,314,957	35.02	37,549
1997	2,032,030.80	903,441	973,609	1,058,422	35.60	29,731
1998	2,843,036.87	1,235,300	1,331,243	1,511,794	35.79	42,241
1999	2,081,072.46	876,964	945,076	1,135,996	36.39	31,217
2000	2,079,909.20	848,603	914,512	1,165,397	37.00	31,497
2001	1,882,395.80	747,123	805,151	1,077,245	37.23	28,935
2002	2,122,572.89	812,945	876,085	1,246,488	37.85	32,932
2003	2,915,882.92	1,082,376	1,166,442	1,749,441	38.11	45,905
2004	1,982,266.62	707,471	762,419	1,219,848	38.74	31,488
2005	2,959,277.14	1,019,175	1,098,332	1,860,945	39.02	47,692
2006	2,570,055.19	847,090	912,882	1,657,173	39.67	41,774
2007	2,195,637.55	694,700	748,656	1,446,982	39.98	36,193
2008	3,311,737.37	1,002,794	1,080,679	2,231,058	40.30	55,361
2009	3,205,099.35	925,633	997,525	2,207,574	40.64	54,320
2010	3,802,745.96	1,043,473	1,124,517	2,678,229	40.99	65,339
2011	3,752,266.87	974,088	1,049,743	2,702,524	41.36	65,341
2012	3,170,224.76	774,803	834,980	2,335,245	41.75	55,934
2013	2,967,163.69	682,448	735,452	2,231,712	41.85	53,326
2014	3,977,276.81	850,740	916,815	3,060,462	42.26	72,420

PENNSYLVANIA POWER COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
2015	3,945,737.03	782,834	843,635	3,102,102	42.41	73,146
2016	5,487,560.72	1,000,931	1,078,672	4,408,889	42.58	103,544
2017	5,184,125.41	859,528	926,286	4,257,839	42.78	99,529
2018	6,410,314.84	956,419	1,030,702	5,379,613	42.75	125,839
2019	6,857,593.36	905,202	975,507	5,882,086	42.76	137,560
2020	7,003,927.89	801,249	863,481	6,140,447	42.58	144,210
2021	5,863,495.84	564,655	608,511	5,254,985	42.23	124,437
2022	5,872,330.12	454,518	489,819	5,382,511	41.75	128,922
2023	6,208,623.42	356,996	384,723	5,823,900	40.98	142,116
	147,023,828.58	48,005,300	51,733,778	95,290,050		2,465,624
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					38.6	1.68

PENNSYLVANIA POWER COMPANY

ACCOUNT 364.10 TOWERS AND FIXTURES - SUB-TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
1947	7,576.09	6,780	7,534	42	9.22	5
	7,576.09	6,780	7,534	42		5

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.4 0.07

PENNSYLVANIA POWER COMPANY

ACCOUNT 364.20 POLES AND FIXTURES - SUB-TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
2003	46,952.67	17,429	22,658-	69,611	38.11	1,827
2004	236,216.87	84,306	109,598-	345,815	38.74	8,927
2005	2,555.36	880	1,144-	3,699	39.02	95
2006	6,476.78	2,135	2,775-	9,252	39.67	233
2007	14,224.55	4,501	5,851-	20,076	39.98	502
2008	96,716.34	29,286	38,072-	134,788	40.30	3,345
2009	49,368.16	14,258	18,535-	67,903	40.64	1,671
2010	18,769.11	5,150	6,695-	25,464	40.99	621
2011	272,599.30	70,767	91,997-	364,596	41.36	8,815
2012	65,118.54	15,915	20,689-	85,808	41.75	2,055
2013	44,076.74	10,138	13,179-	57,256	41.85	1,368
2015	133,275.70	26,442	34,375-	167,651	42.41	3,953
2016	16,357.25	2,984	3,879-	20,236	42.58	475
2017	238,662.16	39,570	51,441-	290,103	42.78	6,781
2018	109,439.39	16,328	21,226-	130,665	42.75	3,056
2021	5,291.23	510	663-	5,954	42.23	141
2022	1,845.65	143	186-	2,032	41.75	49
2023	46,563.28	2,677	3,480-	50,043	40.98	1,221
2024	6,150,851.42	226,351	294,257-	6,445,108	39.31	163,956
2025	13,376,534.40	187,271	243,452-	13,619,987	35.09	388,144
	20,931,894.90	757,041	984,152-	21,916,047		597,235

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 36.7 2.85

PENNSYLVANIA POWER COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1						
1926	436.07	399	277	159	9.20	17
1927	715.96	649	450	266	10.20	26
1928	3,549.99	3,219	2,234	1,316	10.02	131
1929	3,805.31	3,452	2,395	1,410	9.88	143
1930	8,488.02	7,620	5,288	3,200	10.88	294
1931	5,204.08	4,672	3,242	1,962	10.76	182
1932	2,123.25	1,886	1,309	814	11.77	69
1933	1,938.57	1,721	1,194	745	11.67	64
1934	3,033.03	2,692	1,868	1,165	11.59	101
1935	4,494.59	3,945	2,738	1,757	12.60	139
1936	6,622.24	5,808	4,030	2,592	12.54	207
1937	18,947.34	16,602	11,520	7,427	12.51	594
1938	19,174.52	16,609	11,525	7,650	13.52	566
1939	13,449.96	11,634	8,073	5,377	13.50	398
1940	18,938.20	16,355	11,349	7,589	13.50	562
1941	22,018.99	18,791	13,039	8,980	14.51	619
1942	5,666.85	4,826	3,349	2,318	14.54	159
1943	4,173.70	3,547	2,461	1,713	14.58	117
1944	6,189.43	5,195	3,605	2,584	15.59	166
1945	18,493.08	15,482	10,743	7,750	15.65	495
1946	28,809.72	24,050	16,689	12,121	15.73	771
1947	61,825.39	50,956	35,359	26,466	16.74	1,581
1948	85,261.26	70,042	48,604	36,657	16.84	2,177
1949	93,795.73	76,781	53,280	40,516	16.95	2,390
1950	131,327.11	107,084	74,308	57,019	17.09	3,336
1951	133,571.48	107,472	74,577	58,994	18.09	3,261
1952	132,090.44	105,831	73,438	58,652	18.24	3,216
1953	158,414.45	126,336	87,667	70,747	18.41	3,843
1954	176,651.74	140,191	97,281	79,371	18.59	4,270
1955	144,255.00	112,894	78,339	65,916	19.59	3,365
1956	150,071.15	116,815	81,060	69,011	19.79	3,487
1957	241,567.88	186,974	129,745	111,823	20.00	5,591
1958	212,021.86	163,151	113,214	98,808	20.22	4,887
1959	250,789.96	191,804	133,097	117,693	20.45	5,755
1960	232,604.66	175,198	121,573	111,032	21.46	5,174
1961	249,801.29	186,901	129,694	120,107	21.71	5,532
1962	397,873.75	295,620	205,137	192,737	21.97	8,773
1963	266,130.37	196,271	136,196	129,934	22.25	5,840
1964	272,058.96	199,093	138,155	133,904	22.54	5,941
1965	299,305.16	217,296	150,786	148,519	22.83	6,505
1966	371,594.74	265,319	184,110	187,485	23.83	7,868
1967	311,992.54	220,828	153,237	158,756	24.15	6,574
1968	351,147.66	246,330	170,933	180,215	24.47	7,365
1969	346,538.43	240,844	167,126	179,412	24.80	7,234

PENNSYLVANIA POWER COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1						
1970	288,965.96	198,866	137,997	150,969	25.15	6,003
1971	412,954.65	281,305	195,203	217,752	25.50	8,539
1972	353,595.33	238,359	165,402	188,193	25.87	7,275
1973	418,502.18	279,057	193,643	224,859	26.24	8,569
1974	328,309.23	216,421	150,179	178,130	26.62	6,692
1975	274,472.24	178,791	124,067	150,405	27.02	5,566
1976	229,397.42	147,617	102,434	126,963	27.42	4,630
1977	232,867.37	147,964	102,675	130,192	27.83	4,678
1978	442,869.63	277,679	192,687	250,183	28.26	8,853
1979	336,633.78	208,174	144,456	192,178	28.69	6,698
1980	554,400.51	338,018	234,557	319,844	29.13	10,980
1981	445,828.21	267,854	185,869	259,959	29.57	8,791
1982	313,485.84	185,458	128,693	184,793	30.03	6,154
1983	472,490.57	275,084	190,886	281,605	30.50	9,233
1984	589,012.50	337,327	234,078	354,934	30.96	11,464
1985	1,040,889.52	586,021	406,652	634,238	31.44	20,173
1986	669,200.94	370,068	256,798	412,403	31.93	12,916
1987	587,210.73	318,738	221,179	366,032	32.43	11,287
1988	1,083,031.20	576,714	400,193	682,838	32.92	20,742
1989	838,986.61	440,971	305,999	532,988	32.94	16,181
1990	1,181,036.17	607,997	421,901	759,135	33.46	22,688
1991	1,668,756.55	840,553	583,276	1,085,481	33.99	31,935
1992	1,568,553.57	772,356	535,953	1,032,601	34.53	29,904
1993	1,667,060.79	807,191	560,126	1,106,935	34.62	31,974
1994	1,582,929.32	747,934	519,006	1,063,923	35.17	30,251
1995	2,694,073.32	1,240,890	861,078	1,832,995	35.72	51,316
1996	2,535,819.67	1,144,669	794,308	1,741,512	35.86	48,564
1997	1,793,066.34	786,977	546,099	1,246,967	36.44	34,220
1998	1,480,981.94	635,341	440,876	1,040,106	36.60	28,418
1999	1,581,945.30	658,089	456,661	1,125,284	37.20	30,250
2000	1,314,368.73	532,845	369,752	944,617	37.40	25,257
2001	1,060,111.59	418,108	290,133	769,979	37.61	20,473
2002	1,665,695.11	634,130	440,035	1,225,660	38.23	32,060
2003	2,357,881.39	870,058	603,750	1,754,131	38.48	45,586
2004	2,985,533.61	1,065,537	739,397	2,246,137	38.74	57,980
2005	4,431,688.96	1,526,274	1,059,112	3,372,577	39.02	86,432
2006	3,394,757.13	1,125,362	780,911	2,613,846	39.32	66,476
2007	4,082,739.81	1,299,128	901,491	3,181,249	39.64	80,254
2008	4,183,905.31	1,273,999	884,053	3,299,852	39.97	82,558
2009	3,980,281.00	1,162,242	806,503	3,173,778	40.00	79,344
2010	4,218,412.69	1,170,188	812,017	3,406,396	40.37	84,379
2011	5,404,611.80	1,426,277	989,722	4,414,890	40.45	109,144
2012	4,748,290.85	1,186,123	823,074	3,925,217	40.55	96,799
2013	4,488,077.08	1,054,698	731,876	3,756,201	40.69	92,313

PENNSYLVANIA POWER COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1						
2014	6,113,589.21	1,349,880	936,708	5,176,881	40.58	127,572
2015	7,132,790.92	1,460,796	1,013,675	6,119,116	40.78	150,052
2016	8,993,731.36	1,699,815	1,179,535	7,814,196	40.75	191,759
2017	8,494,780.29	1,472,995	1,022,141	7,472,639	40.52	184,419
2018	10,087,274.49	1,581,685	1,097,563	8,989,711	40.34	222,849
2019	13,845,850.93	1,925,958	1,336,460	12,509,391	40.23	310,947
2020	11,591,111.10	1,409,479	978,065	10,613,046	39.75	266,995
2021	8,639,555.63	889,874	617,501	8,022,055	39.17	204,801
2022	8,408,836.57	702,979	487,811	7,921,026	38.34	206,600
2023	7,312,559.65	462,154	320,698	6,991,862	37.03	188,816
2024	12,193,624.19	501,158	347,764	11,845,860	35.00	338,453
2025	18,062,820.43	294,424	204,307	17,858,514	30.17	591,930
	202,127,171.13	46,577,834	32,321,279	169,805,892		4,598,977
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					36.9	2.28

PENNSYLVANIA POWER COMPANY

ACCOUNT 365.01 OVERHEAD CONDUCTORS AND DEVICES - SUB-TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1						
1913	29,386.00	28,099	26,453	2,933	5.15	570
1916	13.62	13	12	2	6.78	
1923	2,178.06	2,009	1,891	287	8.61	33
1925	6.98	6	6	1	9.38	
1927	8,088.50	7,330	6,901	1,188	10.20	116
1928	1,537.08	1,394	1,312	225	10.02	22
1929	3,641.76	3,303	3,110	532	9.88	54
1930	1,910.06	1,715	1,615	295	10.88	27
1934	113.13	100	94	19	11.59	2
1936	45.31	40	38	7	12.54	1
1937	1,008.70	884	832	177	12.51	14
1938	287.78	249	234	54	13.52	4
1939	2,447.56	2,117	1,993	455	13.50	34
1940	874.77	755	711	164	13.50	12
1941	1,451.78	1,239	1,166	286	14.51	20
1942	2,313.57	1,970	1,855	459	14.54	32
1943	173.55	147	138	36	14.58	2
1944	6.83	6	6	1	15.59	
1945	180.46	151	142	38	15.65	2
1946	155.69	130	122	34	15.73	2
1947	10,507.58	8,660	8,153	2,355	16.74	141
1948	7,002.27	5,752	5,415	1,587	16.84	94
1949	22,220.55	18,190	17,125	5,096	16.95	301
1950	2,866.22	2,337	2,200	666	17.09	39
1951	7,960.80	6,405	6,030	1,931	18.09	107
1952	14,423.94	11,556	10,879	3,545	18.24	194
1953	5,221.82	4,164	3,920	1,302	18.41	71
1954	18,134.94	14,392	13,549	4,586	18.59	247
1955	14,961.51	11,709	11,023	3,939	19.59	201
1956	1,219.79	949	893	327	19.79	17
1957	5,263.85	4,074	3,835	1,429	20.00	71
1958	2,868.18	2,207	2,078	790	20.22	39
1959	7,531.86	5,760	5,423	2,109	20.45	103
1960	679.20	512	482	197	21.46	9
1961	2,007.61	1,502	1,414	594	21.71	27
1962	6,497.23	4,827	4,544	1,953	21.97	89
1963	1,011.58	746	702	310	22.25	14
1964	8,286.91	6,064	5,709	2,578	22.54	114
1965	9,238.07	6,707	6,314	2,924	22.83	128
1966	8,492.25	6,063	5,708	2,784	23.83	117
1967	24,528.79	17,361	16,344	8,185	24.15	339
1968	23,710.69	16,633	15,659	8,052	24.47	329
1969	17,838.09	12,397	11,671	6,167	24.80	249
1970	36,907.85	25,400	23,912	12,996	25.15	517

PENNSYLVANIA POWER COMPANY

ACCOUNT 365.01 OVERHEAD CONDUCTORS AND DEVICES - SUB-TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1						
1971	12,447.78	8,479	7,982	4,466	25.50	175
1972	32,350.36	21,807	20,530	11,820	25.87	457
1973	88,068.76	58,724	55,285	32,784	26.24	1,249
1974	4,552.88	3,001	2,825	1,728	26.62	65
1975	1,847.36	1,203	1,133	714	27.02	26
1976	2,678.48	1,724	1,623	1,055	27.42	38
1977	818.55	520	490	329	27.83	12
1978	304.53	191	180	125	28.26	4
1979	23,542.48	14,559	13,706	9,836	28.69	343
1980	1,253.57	764	719	535	29.13	18
1981	3,085.21	1,854	1,745	1,340	29.57	45
1982	4,719.35	2,792	2,628	2,091	30.03	70
1983	3,399.92	1,979	1,863	1,537	30.50	50
1984	25,100.87	14,375	13,533	11,568	30.96	374
1985	5,544.47	3,122	2,939	2,605	31.44	83
1986	165,760.26	91,665	86,297	79,463	31.93	2,489
1987	15,518.28	8,423	7,930	7,588	32.43	234
1988	5,249.01	2,795	2,631	2,618	32.92	80
1989	6,336.79	3,331	3,136	3,201	32.94	97
1990	7,227.17	3,721	3,503	3,724	33.46	111
1991	12,484.49	6,288	5,920	6,564	33.99	193
1992	15,690.38	7,726	7,274	8,416	34.53	244
1993	11,266.70	5,455	5,136	6,131	34.62	177
1994	12,798.70	6,047	5,693	7,106	35.17	202
1996	68,704.51	31,013	29,197	39,508	35.86	1,102
1997	1,954.42	858	808	1,146	36.44	31
1998	8,508.98	3,650	3,436	5,073	36.60	139
1999	81.74	34	32	50	37.20	1
2000	7,536.16	3,055	2,876	4,660	37.40	125
2001	9,062.63	3,574	3,365	5,698	37.61	152
2002	46,603.02	17,742	16,703	29,900	38.23	782
2003	30,236.03	11,157	10,504	19,732	38.48	513
2004	270,112.12	96,403	90,757	179,355	38.74	4,630
2005	7,335.56	2,526	2,378	4,958	39.02	127
2006	995.53	330	311	685	39.32	17
2007	35,594.21	11,326	10,663	24,931	39.64	629
2008	118,310.73	36,026	33,916	84,395	39.97	2,111
2009	121,985.20	35,620	33,534	88,451	40.00	2,211
2010	67,909.64	18,838	17,735	50,175	40.37	1,243
2011	218,949.87	57,781	54,397	164,553	40.45	4,068
2012	148,694.61	37,144	34,969	113,726	40.55	2,805
2013	117,096.69	27,518	25,906	91,191	40.69	2,241
2014	19,206.81	4,241	3,993	15,214	40.58	375
2015	245,476.73	50,274	47,329	198,148	40.78	4,859

PENNSYLVANIA POWER COMPANY

ACCOUNT 365.01 OVERHEAD CONDUCTORS AND DEVICES - SUB-TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1						
2016	50,119.72	9,473	8,918	41,202	40.75	1,011
2017	606,119.32	105,101	98,945	507,174	40.52	12,517
2018	112,186.18	17,591	16,561	95,625	40.34	2,370
2020	10,997.56	1,337	1,259	9,739	39.75	245
2021	37,294.92	3,841	3,616	33,679	39.17	860
2022	3,190.67	267	251	2,940	38.34	77
2023	191,117.58	12,079	11,372	179,746	37.03	4,854
	3,332,630.26	1,115,368	1,050,045	2,282,585		61,435

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 37.2 1.84

PENNSYLVANIA POWER COMPANY

ACCOUNT 365.10 OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND GRADING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 64-R1						
2004	149,196.07	53,890	51,396	97,800	38.02	2,572
2007	1,124,793.26	362,071	345,315	779,478	38.97	20,002
2008	11,514,810.25	3,546,562	3,382,429	8,132,381	39.32	206,826
2009	2,680,789.05	791,905	755,256	1,925,533	39.36	48,921
2010	6,827,436.70	1,926,020	1,836,884	4,990,553	39.45	126,503
2011	3,990,494.35	1,064,664	1,015,392	2,975,102	39.85	74,658
2012	434,935.88	109,778	104,698	330,238	39.98	8,260
2013	11,736,737.00	2,787,475	2,658,472	9,078,265	40.13	226,221
2014	5,546,949.12	1,237,524	1,180,252	4,366,697	40.05	109,031
2015	3,368,514.59	700,314	667,904	2,700,611	40.01	67,498
2016	1,510,135.68	289,795	276,383	1,233,753	40.00	30,844
2017	14,989,852.30	2,624,723	2,503,251	12,486,601	40.04	311,853
2018	4,896,934.38	774,695	738,842	4,158,092	39.90	104,213
2019	3,964,783.38	559,034	533,162	3,431,621	39.59	86,679
2020	2,838,505.98	349,704	333,520	2,504,986	39.14	64,001
2021	2,265,759.04	236,545	225,598	2,040,161	38.60	52,854
2023	654,141.85	41,865	39,928	614,214	36.56	16,800
	78,494,768.88	17,456,564	16,648,682	61,846,087		1,557,736

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.7 1.98

PENNSYLVANIA POWER COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2.5						
1924	1,019.27	952	1,019			
1927	15,869.98	14,694	15,870			
1930	1,121.35	1,039	1,121			
1938	108.03	97	105	3	9.59	
1940	15,969.18	14,200	15,405	564	10.65	53
1942	411.72	364	395	17	10.84	2
1948	393.79	339	368	26	12.59	2
1949	434.85	373	405	30	12.79	2
1955	30.70	25	27	4	14.97	
1956	1,230.74	1,009	1,095	136	15.25	9
1957	14,724.56	11,902	12,912	1,813	16.25	112
1958	2,426.28	1,949	2,114	312	16.54	19
1959	824.28	658	714	110	16.83	7
1960	20.42	16	17	3	17.14	
1965	24,496.24	18,524	20,097	4,399	19.50	226
1966	8,357.82	6,266	6,798	1,560	19.87	79
1967	24,996.81	18,573	20,150	4,847	20.24	239
1968	12,304.87	8,985	9,748	2,557	21.24	120
1969	12,169.25	8,801	9,548	2,621	21.62	121
1970	98,711.05	70,677	76,677	22,034	22.02	1,001
1971	70,117.34	49,678	53,895	16,222	22.42	724
1972	20,961.58	14,579	15,817	5,145	23.42	220
1973	56,525.89	38,879	42,180	14,346	23.83	602
1974	177,631.34	120,754	131,005	46,626	24.26	1,922
1975	81,601.13	54,803	59,455	22,146	24.69	897
1976	27,710.04	18,380	19,940	7,770	25.13	309
1977	6,893.44	4,480	4,860	2,033	26.13	78
1978	34,307.54	21,998	23,865	10,443	26.58	393
1979	39,105.36	24,730	26,829	12,276	27.03	454
1980	17,997.87	11,220	12,173	5,825	27.49	212
1981	27,490.49	16,758	18,181	9,309	28.50	327
1982	30,737.69	18,452	20,018	10,720	28.96	370
1983	22,674.44	13,396	14,533	8,141	29.44	277
1984	17,004.13	9,879	10,718	6,286	29.93	210
1985	21,171.61	12,004	13,023	8,149	30.93	263
1986	52,379.54	29,175	31,652	20,728	31.42	660
1987	22,231.75	12,154	13,186	9,046	31.92	283
1988	48,301.18	25,899	28,098	20,203	32.43	623
1989	47,098.74	24,586	26,673	20,426	33.43	611
1990	58,501.67	29,906	32,445	26,057	33.94	768
1991	57,640.27	28,832	31,280	26,360	34.47	765
1992	82,777.72	40,487	43,924	38,854	34.99	1,110
1993	82,121.32	38,967	42,275	39,846	35.99	1,107
1994	519,226.07	240,402	260,810	258,416	36.53	7,074

PENNSYLVANIA POWER COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2.5						
1995	614,406.12	277,343	300,888	313,518	37.07	8,457
1996	847,611.87	372,610	404,242	443,370	37.61	11,789
1997	485,860.79	207,705	225,338	260,523	38.17	6,825
1998	501,323.83	206,796	224,351	276,973	39.17	7,071
1999	456,668.71	182,759	198,274	258,395	39.72	6,505
2000	159,523.97	61,831	67,080	92,444	40.29	2,294
2001	147,619.89	55,328	60,025	87,595	40.86	2,144
2002	131,176.97	47,473	51,503	79,674	41.44	1,923
2003	290,707.25	100,730	109,281	181,426	42.44	4,275
2004	192,330.09	64,084	69,524	122,806	43.02	2,855
2005	178,308.20	57,023	61,864	116,444	43.60	2,671
2006	199,115.79	60,969	66,145	132,971	44.19	3,009
2007	102,953.36	30,093	32,648	70,305	44.79	1,570
2008	176,894.53	49,212	53,390	123,505	45.40	2,720
2009	86,135.81	22,602	24,521	61,615	46.39	1,328
2010	82,877.06	20,554	22,299	60,578	47.00	1,289
2011	196,602.61	45,887	49,782	146,821	47.61	3,084
2012	119,307.09	26,092	28,307	91,000	48.23	1,887
2013	418,380.42	85,266	92,505	325,875	48.85	6,671
2014	188,806.92	35,609	38,632	150,175	49.48	3,035
2015	126,944.95	21,987	23,853	103,092	50.11	2,057
2016	162,397.94	25,756	27,943	134,455	50.38	2,669
2017	83,151.61	11,874	12,882	70,270	51.02	1,377
2018	74,861.39	9,492	10,298	64,563	51.67	1,250
2019	24,707.36	2,747	2,980	21,727	51.98	418
2020	25,414.45	2,404	2,608	22,806	52.64	433
2021	27,461.44	2,150	2,332	25,129	52.97	474
2022	90,758.63	5,627	6,105	84,654	52.99	1,598
2023	16,885.32	760	825	16,060	53.06	303
2024	76,524.66	2,112	2,291	74,234	52.85	1,405
2025	89,374.56	876	950	88,424	50.78	1,741
	8,232,922.93	3,175,592	3,445,086	4,787,837		117,378

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 40.8 1.43

PENNSYLVANIA POWER COMPANY

ACCOUNT 366.10 UNDERGROUND CONDUIT - SUB-TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2.5						
1973	64,301.63	44,227	59,672	4,630	23.83	194
2000	352.23	137	185	167	40.29	4
	64,653.86	44,364	59,857	4,797		198

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 24.2 0.31

PENNSYLVANIA POWER COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2.5						
1967	8,983.39	7,883	7,344	1,639	8.17	201
1968	19,877.72	17,373	16,186	3,692	8.29	445
1969	14,225.39	12,378	11,532	2,693	8.44	319
1970	80,549.17	69,288	64,553	15,996	9.02	1,773
1971	107,075.42	91,614	85,353	21,722	9.20	2,361
1972	160,259.95	135,468	126,210	34,050	9.79	3,478
1973	143,221.68	120,306	112,084	31,138	10.00	3,114
1974	126,505.18	105,543	98,330	28,175	10.23	2,754
1975	211,922.48	174,455	162,533	49,389	10.85	4,552
1976	130,206.77	106,353	99,085	31,122	11.10	2,804
1977	73,362.03	59,423	55,362	18,000	11.38	1,582
1978	133,037.40	106,164	98,909	34,128	12.02	2,839
1979	220,701.81	174,465	162,542	58,160	12.32	4,721
1980	263,507.40	205,009	190,999	72,508	12.98	5,586
1981	346,701.02	266,890	248,651	98,050	13.31	7,367
1982	206,226.48	156,980	146,252	59,974	13.65	4,394
1983	272,301.96	203,682	189,762	82,540	14.32	5,764
1984	386,386.77	285,424	265,918	120,469	14.68	8,206
1985	341,405.48	247,519	230,604	110,801	15.36	7,214
1986	645,313.30	461,399	429,867	215,446	15.75	13,679
1987	618,002.51	433,034	403,440	214,563	16.45	13,043
1988	1,118,060.77	771,462	718,740	399,321	16.85	23,699
1989	770,047.87	519,936	484,404	285,644	17.56	16,267
1990	1,097,422.50	728,469	678,686	418,736	17.98	23,289
1991	1,116,357.42	724,069	674,586	441,771	18.69	23,637
1992	1,459,800.42	929,163	865,664	594,136	19.13	31,058
1993	1,881,189.39	1,167,842	1,088,032	793,157	19.85	39,958
1994	3,172,412.55	1,928,827	1,797,011	1,375,402	20.31	67,720
1995	1,130,182.81	668,729	623,028	507,155	21.05	24,093
1996	1,318,987.47	762,639	710,520	608,467	21.52	28,274
1997	1,941,469.51	1,089,941	1,015,455	926,015	22.26	41,600
1998	2,726,876.17	1,492,147	1,390,174	1,336,702	22.75	58,756
1999	5,603,290.73	2,969,744	2,766,792	2,836,499	23.50	120,702
2000	1,277,074.31	657,821	612,866	664,208	24.00	27,675
2001	1,199,457.48	596,610	555,838	643,619	24.76	25,994
2002	1,463,935.91	705,324	657,122	806,814	25.28	31,915
2003	1,813,646.37	840,625	783,177	1,030,469	26.04	39,573
2004	1,513,156.02	676,683	630,439	882,717	26.58	33,210
2005	2,115,477.24	906,270	844,336	1,271,141	27.35	46,477
2006	1,777,351.59	731,202	681,232	1,096,120	27.90	39,287
2007	1,057,759.07	414,853	386,502	671,257	28.67	23,413
2008	1,032,738.78	386,761	360,330	672,409	29.23	23,004
2009	1,570,606.37	557,251	519,168	1,051,438	30.01	35,036
2010	1,043,141.12	350,913	326,932	716,209	30.58	23,421

PENNSYLVANIA POWER COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2.5						
2011	2,569,735.56	816,148	760,372	1,809,364	31.16	58,067
2012	2,726,834.99	809,870	754,523	1,972,312	31.95	61,731
2013	2,801,062.20	777,295	724,175	2,076,887	32.55	63,806
2014	2,841,537.85	731,980	681,956	2,159,582	33.14	65,165
2015	3,914,021.04	928,797	865,323	3,048,698	33.75	90,332
2016	3,908,949.18	842,769	785,174	3,123,775	34.56	90,387
2017	4,500,788.07	875,853	815,997	3,684,791	35.17	104,771
2018	5,034,198.59	875,951	816,089	4,218,110	35.60	118,486
2019	3,831,749.84	582,809	542,980	3,288,770	36.24	90,750
2020	3,183,123.71	413,169	384,933	2,798,191	36.87	75,893
2021	3,276,342.04	352,534	328,442	2,947,900	37.34	78,948
2022	4,131,260.35	351,157	327,159	3,804,101	37.65	101,039
2023	3,747,592.34	231,601	215,773	3,531,819	37.98	92,992
2024	5,347,283.29	203,731	189,808	5,157,475	37.87	136,189
2025	8,335,542.10	111,696	104,063	8,231,480	36.68	224,413
	103,860,236.33	32,923,291	30,673,317	73,186,920		2,397,223

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.5 2.31

PENNSYLVANIA POWER COMPANY

ACCOUNT 367.10 UNDERGROUND CONDUCTORS AND DEVICES - SUB-TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2.5						
1973	34,544.79	29,018	30,415	4,130	10.00	413
2000	490.91	253	265	226	24.00	9
2009	1,034.11	367	385	649	30.01	22
2012	68,827.49	20,442	21,425	47,402	31.95	1,484
2014	0.04					
2016	0.12					
2018	0.13					
2019	3,183.54	484	508	2,676	36.24	74
	108,081.13	50,564	52,998	55,084		2,002

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 27.5 1.85

PENNSYLVANIA POWER COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 43-R1.5						
1929	2,756.95	2,757	2,757			
1930	2,802.46	2,802	2,802			
1931	1,889.51	1,890	1,890			
1932	642.87	643	643			
1933	1,255.97	1,256	1,256			
1934	1,251.58	1,252	1,252			
1935	1,198.13	1,198	1,198			
1936	53.51	54	54			
1937	152.86	153	153			
1938	134.01	134	134			
1939	97.18	97	97			
1940	7.25	7	7			
1941	4.91	5	5			
1942	2,449.62	2,414	2,085	365	1.25	292
1943	908.48	892	771	137	1.53	90
1944	975.94	954	824	152	1.83	83
1945	8,674.98	8,449	7,299	1,376	2.15	640
1946	3,853.41	3,737	3,228	625	2.47	253
1948	8,469.17	8,205	7,088	1,381	2.50	552
1949	210.79	203	175	36	2.87	13
1950	69.09	66	57	12	3.24	4
1951	1,647.89	1,571	1,357	291	3.62	80
1952	3,120.05	2,981	2,575	545	3.42	159
1953	6,966.88	6,617	5,716	1,251	3.83	327
1955	133.33	126	109	24	4.13	6
1956	2,769.07	2,598	2,244	525	4.58	115
1957	72,147.35	67,212	58,064	14,083	5.03	2,800
1958	87,687.06	81,680	70,563	17,124	4.96	3,452
1959	140,041.20	129,454	111,835	28,206	5.44	5,185
1960	106,424.77	98,294	84,916	21,509	5.42	3,968
1961	101,751.82	93,194	80,510	21,242	5.92	3,588
1962	87,759.14	80,247	69,325	18,434	5.94	3,103
1963	103,875.74	94,132	81,320	22,556	6.47	3,486
1964	97,069.06	87,750	75,807	21,262	6.53	3,256
1965	83,766.01	75,004	64,796	18,970	7.07	2,683
1966	138,193.20	123,337	106,551	31,642	7.17	4,413
1967	303,204.73	269,610	232,916	70,289	7.29	9,642
1968	208,826.19	183,725	158,720	50,106	7.86	6,375
1969	206,205.58	180,595	156,016	50,190	8.01	6,266
1970	215,012.10	187,362	161,862	53,150	8.19	6,490
1971	262,543.31	227,520	196,554	65,989	8.39	7,865
1972	306,988.78	262,782	227,017	79,972	9.00	8,886
1973	305,706.18	260,003	224,616	81,090	9.23	8,785
1974	361,697.17	305,489	263,911	97,786	9.48	10,315

PENNSYLVANIA POWER COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 43-R1.5						
1975	310,297.57	260,122	224,719	85,579	9.74	8,786
1976	388,135.62	322,774	278,844	109,292	10.02	10,907
1977	496,665.33	409,501	353,767	142,898	10.32	13,847
1978	662,849.35	541,548	467,842	195,007	10.64	18,328
1979	845,558.04	684,141	591,028	254,530	10.97	23,202
1980	708,244.16	567,162	489,970	218,274	11.32	19,282
1981	699,910.95	551,250	476,224	223,687	12.00	18,641
1982	830,898.91	646,938	558,889	272,010	12.37	21,989
1983	774,578.61	595,806	514,716	259,863	12.75	20,381
1984	980,531.02	744,615	643,272	337,259	13.15	25,647
1985	811,945.83	611,639	528,394	283,552	13.26	21,384
1986	1,332,409.55	989,447	854,781	477,629	13.69	34,889
1987	1,138,188.16	832,585	719,269	418,919	14.13	29,647
1988	1,319,205.04	949,828	820,555	498,650	14.58	34,201
1989	1,149,999.43	814,315	703,485	446,514	15.05	29,669
1990	1,474,914.01	1,026,245	886,571	588,343	15.52	37,909
1991	1,159,470.04	792,034	684,237	475,233	16.01	29,684
1992	1,593,142.11	1,067,405	922,129	671,013	16.50	40,667
1993	1,440,309.99	945,564	816,871	623,439	17.00	36,673
1994	1,372,526.72	886,378	765,740	606,787	17.28	35,115
1995	1,362,352.09	860,189	743,116	619,236	17.81	34,769
1996	1,267,804.01	781,728	675,333	592,471	18.34	32,305
1997	1,084,168.94	652,019	563,278	520,891	18.89	27,575
1998	1,542,757.39	907,913	784,344	758,413	19.23	39,439
1999	1,172,333.75	671,044	579,714	592,620	19.80	29,930
2000	781,522.38	436,402	377,007	404,515	20.16	20,065
2001	866,664.20	469,212	405,351	461,313	20.75	22,232
2002	1,034,803.53	544,721	470,584	564,220	21.14	26,690
2003	2,657,026.60	1,351,098	1,167,211	1,489,816	21.75	68,497
2004	4,900,200.98	2,412,859	2,084,465	2,815,736	22.17	127,007
2005	5,136,667.30	2,442,999	2,110,503	3,026,164	22.60	133,901
2006	4,515,265.96	2,060,316	1,779,903	2,735,363	23.24	117,701
2007	5,473,681.36	2,399,662	2,073,064	3,400,617	23.70	143,486
2008	5,285,964.47	2,220,105	1,917,945	3,368,019	24.17	139,347
2009	5,022,684.67	2,022,133	1,746,917	3,275,768	24.48	133,814
2010	5,530,917.51	2,117,235	1,829,076	3,701,842	24.99	148,133
2011	5,326,719.80	1,930,936	1,668,132	3,658,588	25.50	143,474
2012	3,470,919.03	1,190,178	1,028,193	2,442,726	25.87	94,423
2013	3,143,547.48	1,013,794	875,815	2,267,732	26.26	86,357
2014	4,158,260.75	1,252,884	1,082,364	3,075,897	26.67	115,332
2015	4,072,639.31	1,137,488	982,674	3,089,965	27.09	114,063
2016	3,830,082.68	985,863	851,685	2,978,398	27.40	108,701
2017	3,667,644.52	860,429	743,323	2,924,322	27.73	105,457
2018	4,273,240.21	903,790	780,782	3,492,458	27.96	124,909

PENNSYLVANIA POWER COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 43-R1.5						
2019	4,801,983.43	901,812	779,074	4,022,909	28.10	143,164
2020	5,327,096.37	867,251	749,217	4,577,879	28.28	161,877
2021	4,717,544.56	647,247	559,155	4,158,390	28.29	146,992
2022	5,428,921.56	600,439	518,718	4,910,204	28.15	174,430
2023	5,318,642.44	440,384	380,447	4,938,195	27.71	178,210
2024	6,893,483.01	365,355	315,630	6,577,853	26.83	245,168
2025	8,607,983.68	175,603	151,703	8,456,281	24.01	352,198
	143,404,699.69	52,720,836	45,547,101	97,857,599		4,153,666
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					23.6	2.90

PENNSYLVANIA POWER COMPANY

ACCOUNT 369.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R4						
1942	95.64	93	96			
1943	51.59	51	52			
1944	116.34	114	116			
1945	155.32	151	155			
1946	4,256.55	4,128	4,257			
1947	10,796.88	10,425	10,797			
1948	13,467.90	12,943	13,468			
1949	15,911.50	15,215	15,912			
1950	21,332.03	20,453	21,332			
1951	23,045.45	21,976	23,045			
1952	31,066.77	29,458	31,067			
1953	34,476.56	32,494	34,477			
1954	34,561.65	32,370	34,562			
1955	41,032.63	38,472	41,033			
1956	54,381.11	50,645	54,381			
1957	56,996.50	52,710	56,996			
1958	50,045.01	46,282	50,045			
1959	53,215.93	48,836	53,216			
1960	47,321.09	43,081	47,321			
1961	48,098.16	43,740	48,098			
1962	97,900.90	88,277	97,901			
1963	55,246.94	49,380	55,247			
1964	56,771.51	50,629	56,772			
1965	62,250.54	54,986	62,251			
1966	74,978.43	65,576	74,978			
1967	80,379.23	69,592	80,379			
1968	99,086.54	84,897	99,087			
1969	94,592.83	80,707	94,593			
1970	112,276.60	94,717	112,277			
1971	148,488.19	123,809	148,488			
1972	229,875.29	189,394	229,875			
1973	297,034.85	241,727	297,035			
1974	310,191.98	249,208	310,192			
1975	253,404.23	200,899	253,404			
1976	202,382.02	157,291	202,382			
1977	214,624.66	164,467	211,646	2,979	14.79	201
1978	290,786.86	219,602	282,597	8,190	15.40	532
1979	296,774.28	220,800	284,138	12,636	16.00	790
1980	315,166.25	230,891	297,124	18,042	16.61	1,086
1981	351,369.20	253,302	325,964	25,405	17.23	1,474
1982	354,879.78	251,610	323,786	31,094	17.85	1,742
1983	411,811.47	287,033	369,371	42,440	18.48	2,297
1984	452,967.17	308,289	396,724	56,243	19.48	2,887
1985	476,308.28	318,269	409,567	66,741	20.11	3,319

PENNSYLVANIA POWER COMPANY

ACCOUNT 369.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R4						
1986	663,254.57	434,896	559,649	103,606	20.74	4,995
1987	734,201.61	472,092	607,515	126,687	21.38	5,925
1988	1,097,224.07	687,082	884,177	213,047	22.38	9,520
1989	1,041,533.33	638,668	821,875	219,658	23.02	9,542
1990	1,470,579.85	882,348	1,135,456	335,124	23.67	14,158
1991	925,847.91	539,769	694,606	231,242	24.67	9,373
1992	887,030.43	505,164	650,074	236,956	25.32	9,358
1993	1,048,841.34	579,485	745,715	303,126	26.32	11,517
1994	1,824,472.05	982,661	1,264,545	559,927	26.98	20,753
1995	2,098,698.57	1,094,681	1,408,699	690,000	27.98	24,660
1996	2,170,445.27	1,101,284	1,417,196	753,249	28.64	26,301
1997	826,321.70	405,063	521,258	305,064	29.64	10,292
1998	238,851.00	113,645	146,245	92,606	30.30	3,056
1999	3,177,423.30	1,456,531	1,874,348	1,303,075	31.31	41,618
2000	133,898.54	59,076	76,022	57,877	32.30	1,792
2001	216,015.09	92,087	118,503	97,512	32.97	2,958
2002	223,563.74	91,415	117,638	105,926	33.97	3,118
2003	477,783.71	187,052	240,709	237,075	34.97	6,779
2004	820,623.28	308,718	397,276	423,347	35.65	11,875
2005	933,758.60	335,033	431,140	502,619	36.64	13,718
2006	1,596,388.06	544,688	700,936	895,452	37.65	23,784
2007	964,607.08	312,340	401,937	562,670	38.64	14,562
2008	808,966.90	249,162	320,636	488,331	39.32	12,419
2009	1,019,685.64	296,117	381,060	638,626	40.32	15,839
2010	887,712.97	242,168	311,636	576,077	41.32	13,942
2011	1,239,956.65	316,437	407,209	832,748	42.32	19,677
2012	1,101,222.10	261,650	336,706	764,516	43.32	17,648
2013	747,617.98	164,476	211,657	535,961	44.32	12,093
2014	1,184,935.86	239,831	308,628	876,308	45.32	19,336
2015	1,046,907.46	193,468	248,966	797,941	46.32	17,227
2016	997,440.78	167,770	215,896	781,545	46.99	16,632
2017	905,890.88	136,246	175,329	730,562	48.00	15,220
2018	1,064,856.78	141,413	181,979	882,878	48.99	18,022
2019	1,209,699.26	139,115	179,021	1,030,678	50.00	20,614
2020	1,325,124.63	129,067	166,091	1,159,034	50.99	22,731
2021	1,159,629.99	92,307	118,786	1,040,844	52.00	20,016
2022	1,197,266.20	74,231	95,525	1,101,741	52.99	20,791
2023	1,400,009.27	61,880	79,631	1,320,378	54.00	24,451
2024	1,073,440.91	28,554	36,745	1,036,696	54.99	18,852
2025	1,102,122.40	9,699	12,481	1,089,641	56.00	19,458
	48,923,822.40	19,326,358	24,619,705	24,304,117		618,950

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.3 1.27

PENNSYLVANIA POWER COMPANY

ACCOUNT 370.10 METERS - SMART GRID

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-S2						
2008	4,625.49	4,015	3,704	921	2.66	346
2010	1,298.82	1,073	990	309	3.26	95
2013	112,181.65	83,295	76,844	35,338	4.34	8,142
2014	4,803,372.01	3,396,945	3,133,867	1,669,505	4.76	350,736
2015	23,496,409.85	15,714,399	14,497,389	8,999,021	5.20	1,730,581
2016	7,505,420.67	4,691,638	4,328,291	3,177,130	5.70	557,391
2017	1,328,739.57	766,948	707,551	621,189	6.23	99,709
2018	3,351,715.35	1,754,623	1,618,735	1,732,980	6.83	253,731
2019	2,039,590.67	948,002	874,584	1,165,007	7.49	155,542
2020	1,562,065.77	627,169	578,598	983,468	8.20	119,935
2021	1,700,591.84	566,977	523,067	1,177,525	9.00	130,836
2022	1,397,100.57	366,739	338,337	1,058,764	9.83	107,707
2023	1,500,337.73	282,814	260,911	1,239,427	10.76	115,188
2024	2,223,643.07	252,606	233,043	1,990,600	11.71	169,991
2025	2,471,113.82	93,408	86,174	2,384,940	12.71	187,643
	53,498,206.88	29,550,651	27,262,085	26,236,122		3,987,573

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.6 7.45

PENNSYLVANIA POWER COMPANY

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 33-R2						
1985	46,710.65	41,049	45,621	1,090	5.59	195
1986	137,608.86	119,582	132,901	4,708	5.95	791
1987	334,076.14	286,838	318,786	15,290	6.34	2,412
1988	184,422.49	156,980	174,465	9,957	6.56	1,518
1989	247,965.55	208,167	231,353	16,613	6.98	2,380
1990	362,486.95	299,849	333,246	29,241	7.42	3,941
1991	419,238.49	342,769	380,947	38,291	7.70	4,973
1992	318,064.59	255,724	284,207	33,858	8.17	4,144
1993	313,659.03	248,732	276,436	37,223	8.48	4,390
1994	55,391.25	43,094	47,894	7,497	8.99	834
1995	32,730.45	25,058	27,849	4,881	9.34	523
1996	72,142.69	54,057	60,078	12,065	9.87	1,222
1997	49,661.04	36,516	40,583	9,078	10.26	885
1998	50,327.87	36,261	40,300	10,028	10.67	940
1999	29,562.60	20,759	23,071	6,492	11.24	578
2000	38,279.49	26,260	29,185	9,094	11.67	779
2001	17,593.88	11,767	13,078	4,516	12.13	372
2002	22,648.18	14,690	16,326	6,322	12.73	497
2003	45,148.08	28,443	31,611	13,537	13.21	1,025
2004	72,212.72	44,093	49,004	23,209	13.71	1,693
2005	82,525.68	48,723	54,150	28,376	14.22	1,995
2006	120,445.73	68,341	75,953	44,493	14.87	2,992
2007	48,817.26	26,644	29,612	19,205	15.40	1,247
2008	51,803.85	27,104	30,123	21,681	15.95	1,359
2009	35,007.31	17,504	19,454	15,553	16.50	943
2010	82,292.82	39,287	43,663	38,630	16.97	2,276
2011	103,461.02	46,806	52,019	51,442	17.55	2,931
2012	69,333.80	29,578	32,872	36,462	18.15	2,009
2013	83,293.12	33,417	37,139	46,154	18.65	2,475
2014	43,479.38	16,253	18,063	25,416	19.27	1,319
2015	62,242.06	21,567	23,969	38,273	19.80	1,933
2016	32,703.16	10,406	11,565	21,138	20.35	1,039
2017	42,910.36	12,401	13,782	29,128	20.91	1,393
2018	55,902.08	14,507	16,123	39,779	21.40	1,859
2019	39,854.19	9,119	10,135	29,719	21.91	1,356
2020	61,312.15	12,103	13,451	47,861	22.36	2,140
2021	61,247.66	10,118	11,245	50,003	22.75	2,198
2022	79,689.83	10,487	11,655	68,035	23.10	2,945
2023	85,940.05	8,336	9,264	76,676	23.27	3,295
	4,092,192.51	2,763,389	3,071,178	1,021,015		71,796

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.2 1.75

PENNSYLVANIA POWER COMPANY

ACCOUNT 373.10 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-R2						
1927	1,873.09	1,873	1,873			
1928	3,109.96	3,110	3,110			
1929	568.80	569	569			
1930	1,869.26	1,869	1,869			
1931	1,001.61	1,002	1,002			
1935	121.93	122	122			
1937	1,663.66	1,664	1,664			
1939	337.58	338	338			
1940	800.61	801	801			
1948	3,196.95	3,197	3,197			
1953	768.08	768	768			
1954	4,231.79	4,232	4,232			
1955	1,101.93	1,102	1,102			
1958	940.58	941	941			
1959	23.71	24	24			
1960	357.47	357	357			
1961	2,078.26	2,078	2,078			
1962	4,467.42	4,467	4,467			
1963	5,414.41	5,414	5,414			
1964	7,569.19	7,569	7,569			
1965	20,010.43	20,010	20,010			
1966	20,189.43	20,189	20,189			
1967	40,513.26	40,513	40,513			
1968	2,861.61	2,862	2,862			
1969	4,167.13	4,167	4,167			
1970	60,069.77	60,070	60,070			
1971	18,438.49	18,438	18,438			
1972	2,624.48	2,624	2,624			
1973	170.57	171	171			
1974	26,023.22	26,023	26,023			
1975	47,391.89	47,392	47,392			
1976	5,971.31	5,971	5,971			
1977	2,903.80	2,904	2,904			
1978	3,707.16	3,707	3,707			
1979	62,100.64	62,101	62,101			
1980	39,909.71	39,910	39,910			
1981	4,846.78	4,847	4,847			
1982	43,425.76	43,426	43,426			
1983	12,342.36	12,342	12,342			
1984	5,622.48	5,622	5,622			
1985	47,183.54	47,184	47,184			
1986	5,918.39	5,918	5,918			
1987	4,391.15	4,391	4,391			
1988	405.90	406	406			

PENNSYLVANIA POWER COMPANY

ACCOUNT 373.10 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-R2						
1990	6,419.27	6,381	4,939	1,480	0.21	1,480
1991	14,928.63	14,678	11,361	3,568	0.59	3,568
1992	9,323.48	9,089	7,035	2,288	0.87	2,288
1993	5,289.36	5,105	3,951	1,338	1.17	1,144
1994	32,825.97	31,434	24,330	8,496	1.39	6,112
1995	18,009.07	17,028	13,180	4,829	1.76	2,744
1996	51,670.30	48,322	37,401	14,269	2.04	6,995
1997	32,751.39	30,334	23,478	9,273	2.27	4,085
1998	14,050.49	12,867	9,959	4,091	2.53	1,617
1999	24,816.67	22,424	17,356	7,461	2.83	2,636
2000	9,272.31	8,252	6,387	2,885	3.15	916
2001	22,282.94	19,544	15,127	7,156	3.43	2,086
2002	36,602.10	31,566	24,432	12,170	3.75	3,245
2003	71,006.59	60,072	46,496	24,511	4.10	5,978
2004	111,806.23	92,553	71,636	40,170	4.47	8,987
2005	122,116.96	98,890	76,541	45,576	4.82	9,456
2006	121,000.74	95,324	73,781	47,220	5.25	8,994
2007	87,050.32	66,672	51,604	35,446	5.65	6,274
2008	78,351.21	58,137	44,998	33,353	6.08	5,486
2009	89,607.73	64,016	49,548	40,060	6.60	6,070
2010	218,523.37	150,038	116,129	102,394	7.07	14,483
2011	197,406.16	129,656	100,353	97,053	7.58	12,804
2012	142,118.59	88,824	68,750	73,369	8.10	9,058
2013	219,477.09	130,040	100,651	118,826	8.60	13,817
2014	259,377.34	144,369	111,741	147,636	9.16	16,117
2015	209,275.75	108,782	84,197	125,079	9.70	12,895
2016	157,397.00	75,661	58,561	98,836	10.26	9,633
2017	225,664.48	99,360	76,904	148,760	10.81	13,761
2018	77,476.00	30,797	23,837	53,639	11.37	4,718
2019	102,998.62	36,359	28,142	74,857	11.92	6,280
2020	63,867.55	19,531	15,117	48,751	12.49	3,903
2021	62,733.63	16,148	12,498	50,236	12.98	3,870
2022	195,518.33	40,316	31,205	164,313	13.48	12,189
2023	94,976.87	14,512	11,232	83,745	13.87	6,038
2024	97,319.52	9,362	7,246	90,074	14.10	6,388
2025	82,156.27	2,908	2,251	79,905	13.61	5,871
	3,888,153.88	2,412,036	1,985,039	1,903,115		241,986

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.9 6.22

PENNSYLVANIA POWER COMPANY

ACCOUNT 373.20 STREET LIGHTING AND SIGNAL SYSTEMS - ESIP

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-R2						
2007	2,923.22	2,239	1,484	1,439	5.65	255
2009	3,092.00	2,209	1,464	1,628	6.60	247
2011	582.10	382	253	329	7.58	43
2012	1,646.55	1,029	682	965	8.10	119
2013	6,101.49	3,615	2,396	3,705	8.60	431
2014	4,093.59	2,278	1,510	2,584	9.16	282
2015	5,287.97	2,749	1,822	3,466	9.70	357
2016	641.39	308	204	437	10.26	43
2017	609.98	269	178	432	10.81	40
	24,978.29	15,078	9,993	14,985		1,817

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.2 7.27

PENNSYLVANIA POWER COMPANY

ACCOUNT 373.30 STREET LIGHTING AND SIGNAL SYSTEMS - LED

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-R2						
2016	1,694,400.48	814,498	774,598	919,802	10.26	89,649
2017	606,159.57	266,892	253,818	352,342	10.81	32,594
2018	291,859.92	116,014	110,331	181,529	11.37	15,966
2019	254,541.86	89,853	85,451	169,091	11.92	14,185
2020	291,410.41	89,113	84,748	206,662	12.49	16,546
2021	340,717.86	87,701	83,405	257,313	12.98	19,824
2022	448,132.31	92,405	87,878	360,254	13.48	26,725
2023	507,541.38	77,552	73,753	433,788	13.87	31,275
2024	448,121.69	43,109	40,998	407,124	14.10	28,874
2025	379,547.26	13,436	12,777	366,770	13.61	26,949
	5,262,432.74	1,690,573	1,607,757	3,654,675		302,587

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.1 5.75

PENNSYLVANIA POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2						
1949	484.40	445	465	19	6.83	3
1950	448.75	410	429	20	7.14	3
1951	95,689.58	86,972	90,934	4,756	7.47	637
1952	3,864.36	3,493	3,652	212	7.80	27
1953	3,885.90	3,493	3,652	234	8.15	29
1954	335.89	300	314	22	8.50	3
1956	189,331.89	168,430	176,102	13,230	8.62	1,535
1957	336.76	298	312	25	9.02	3
1958	1,780.12	1,562	1,633	147	9.42	16
1959	375.81	327	342	34	9.83	3
1960	600,889.02	519,529	543,195	57,694	10.26	5,623
1961	799.88	691	722	78	10.13	8
1962	10,155.00	8,705	9,102	1,053	10.58	100
1963	17,867.74	15,188	15,880	1,988	11.03	180
1964	18,929.72	15,950	16,677	2,253	11.49	196
1965	12,035.65	10,049	10,507	1,529	11.96	128
1966	20,535.98	17,106	17,885	2,651	11.93	222
1967	6,047.70	4,988	5,215	833	12.43	67
1969	127,012.95	102,626	107,301	19,712	13.43	1,468
1970	1,677.61	1,350	1,411	267	13.46	20
1972	1,672.22	1,315	1,375	297	14.53	20
1973	1,547.84	1,203	1,258	290	15.07	19
1974	15,579.31	12,035	12,583	2,996	15.17	197
1975	10,110.31	7,710	8,061	2,049	15.72	130
1976	1,708.81	1,286	1,345	364	16.29	22
1977	5,078.62	3,793	3,966	1,113	16.44	68
1978	4,192.75	3,087	3,228	965	17.02	57
1979	5,430.24	3,939	4,118	1,312	17.60	75
1980	477,372.70	341,035	356,570	120,803	18.19	6,641
1981	3,571.81	2,527	2,642	930	18.39	51
1982	42,915.59	29,869	31,230	11,686	19.00	615
1984	41,109.00	27,806	29,073	12,036	19.85	606
1985	41,201.98	27,366	28,613	12,589	20.48	615
1986	8,033.61	5,236	5,475	2,559	21.10	121
1987	27,725.22	17,827	18,639	9,086	21.38	425
1988	7,775.35	4,898	5,121	2,654	22.02	121
1989	1,118.67	690	721	398	22.67	18
1990	32,317.32	19,617	20,511	11,806	22.98	514
1991	70,305.99	41,720	43,620	26,686	23.64	1,129
1992	693,644.80	402,037	420,351	273,294	24.30	11,247
1993	426,395.52	242,534	253,582	172,814	24.64	7,014
1994	10,455.25	5,796	6,060	4,395	25.32	174
1995	209,737.37	113,866	119,053	90,684	25.68	3,531
2000	6,305.91	2,975	3,111	3,195	28.55	112

PENNSYLVANIA POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2						
2003	1,170,325.60	500,314	523,104	647,222	30.13	21,481
2005	184,108.22	72,833	76,151	107,957	31.32	3,447
2006	147,729.79	56,167	58,725	89,005	31.78	2,801
2008	164,190.98	56,892	59,484	104,707	33.01	3,172
2010	77,913.45	24,395	25,506	52,407	34.00	1,541
2011	23,572.87	6,973	7,291	16,282	34.52	472
2012	18,203.10	5,062	5,293	12,910	35.04	368
2013	182,444.23	47,435	49,596	132,848	35.58	3,734
2014	81,640.86	19,716	20,614	61,027	36.12	1,690
2016	777,854.35	158,838	166,073	611,781	37.01	16,530
2017	596,600.75	110,013	115,024	481,577	37.59	12,811
2018	268,843.83	44,359	46,379	222,465	37.95	5,862
2022	136,677.42	11,290	11,804	124,873	38.87	3,213
2023	939,227.70	56,823	59,412	879,816	38.82	22,664
2024	524,424.33	19,823	20,726	503,698	38.18	13,193
2025	819,511.42	11,309	11,824	807,688	35.86	22,523
	9,371,059.80	3,484,321	3,643,042	5,728,018		179,295

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.9 1.91

PENNSYLVANIA POWER COMPANY

ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2						
2008	41,239.11	14,289	14,165	27,074	33.01	820
2014	1.47		0	2	36.12	
	41,240.58	14,289	14,165	27,076		820
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					33.0	1.99

PENNSYLVANIA POWER COMPANY

ACCOUNT 391.10 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
2008	3,008.83	2,633	2,161	848	2.50	339
2009	1,198.60	989	812	387	3.50	111
2014	0.16					
2020	24,957.23	6,863	5,634	19,323	14.50	1,333
2021	7,181.94	1,616	1,327	5,855	15.50	378
2022	2,311.28	404	332	1,979	16.50	120
2023	1,480.96	185	151	1,330	17.50	76
	40,139.00	12,690	10,417	29,722		2,357

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.6 5.87

PENNSYLVANIA POWER COMPANY

ACCOUNT 391.20 OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
2021	149,258.36	134,333	148,307	951	0.50	951
2022	94,331.98	66,032	72,901	21,431	1.50	14,287
2023	314,196.19	157,098	173,441	140,755	2.50	56,302
2025	57,072.37	5,707	6,301	50,772	4.50	11,283
	614,858.90	363,170	400,950	213,909		82,823

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.6 13.47

PENNSYLVANIA POWER COMPANY

ACCOUNT 391.25 OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING EQUIPMENT
SMART GRID

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
2021	277,717.02	249,945	250,330	27,387	0.50	27,387
2022	211,785.59	148,250	148,478	63,308	1.50	42,205
2023	32,833.72	16,417	16,442	16,392	2.50	6,557
2024	541,342.11	162,403	162,654	378,688	3.50	108,197
2025	252,478.34	25,248	25,287	227,192	4.50	50,487
	1,316,156.78	602,263	603,191	712,966		234,833

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.0 17.84

PENNSYLVANIA POWER COMPANY

ACCOUNT 392.00 TRANSPORTATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-L2						
1971	723.52	724	724			
1977	3,551.69	3,552	3,552			
1980	7,382.00	7,382	7,382			
1981	4,881.57	4,882	4,882			
1983	11,835.41	11,835	11,835			
1994	11,899.49	11,899	11,899			
1996	3,426.94	3,427	3,427			
2010	183,341.00	159,708	183,341			
2014	7.23	6	7			
2019	225,547.51	141,035	181,334	44,214	3.90	11,337
2020	75,992.14	43,012	55,302	20,690	4.22	4,903
2021	224,900.71	110,426	141,979	82,922	4.67	17,756
2022	453,520.11	181,589	233,476	220,044	5.24	41,993
2023	199,812.28	59,544	76,558	123,254	5.89	20,926
2024	125,478.39	23,214	29,847	95,631	6.61	14,468
2025	276,802.47	17,466	22,457	254,346	7.42	34,278
	1,809,102.46	779,701	968,002	841,101		145,661

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.8 8.05

PENNSYLVANIA POWER COMPANY

ACCOUNT 393.00 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 30-SQUARE						
1996	26,718.30	26,273	26,622	96	0.50	96
	26,718.30	26,273	26,622	96		96

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.0 0.36

PENNSYLVANIA POWER COMPANY

ACCOUNT 394.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
2005	296,211.09	242,893	230,016	66,195	4.50	14,710
2008	168,668.95	118,068	111,809	56,860	7.50	7,581
2009	79.57	53	50	30	8.50	4
2010	55,280.89	34,274	32,457	22,824	9.50	2,403
2011	7,431.35	4,310	4,082	3,349	10.50	319
2012	310,233.29	167,526	158,645	151,588	11.50	13,182
2013	72,949.00	36,474	34,540	38,409	12.50	3,073
2014	72,111.91	33,171	31,413	40,699	13.50	3,015
2016	54,625.00	20,758	19,658	34,967	15.50	2,256
2019	311,621.51	81,022	76,727	234,895	18.50	12,697
2020	258,040.87	56,769	53,759	204,282	19.50	10,476
2021	713,781.82	128,481	121,670	592,112	20.50	28,884
2022	251,044.84	35,146	33,283	217,762	21.50	10,128
2023	444,761.61	44,476	42,118	402,644	22.50	17,895
2024	665,020.00	39,901	37,785	627,235	23.50	26,691
2025	256,616.38	5,132	4,860	251,756	24.50	10,276
	3,938,478.08	1,048,454	992,872	2,945,606		163,590

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.0 4.15

PENNSYLVANIA POWER COMPANY

ACCOUNT 395.00 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
2008	21,538.93	18,847	18,432	3,107	2.50	1,243
2014	0.78		0	1	8.50	
	21,539.71	18,847	18,432	3,108		1,243
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					2.5	5.77

PENNSYLVANIA POWER COMPANY

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S2						
1992	3,620.00	3,505	3,620			
2008	236,313.10	179,882	198,068	38,245	5.49	6,966
2009	126,250.06	93,122	102,537	23,713	5.87	4,040
2010	94,187.12	67,005	73,779	20,408	6.29	3,245
2014	16.06	9	10	6	8.22	1
2023	931,328.63	132,062	145,414	785,914	15.14	51,910
	1,391,714.97	475,585	523,428	868,287		66,162

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.1 4.75

PENNSYLVANIA POWER COMPANY

ACCOUNT 397.00 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
2012	8,288.02	7,459	5,073	3,215	1.50	2,143
2013	353,658.70	294,714	200,460	153,199	2.50	61,280
2014	5,190.44	3,979	2,706	2,484	3.50	710
2015	221,828.08	155,280	105,619	116,209	4.50	25,824
2016	1,764,668.21	1,117,617	760,185	1,004,483	5.50	182,633
2017	1,182,569.15	670,126	455,809	726,760	6.50	111,809
2018	534,347.76	267,174	181,728	352,620	7.50	47,016
2019	356,683.16	154,562	105,131	251,552	8.50	29,594
2020	785,396.99	287,982	195,881	589,516	9.50	62,054
2021	1,507,908.68	452,373	307,696	1,200,213	10.50	114,306
2022	701,257.49	163,624	111,294	589,963	11.50	51,301
2023	1,022,882.39	170,484	115,961	906,921	12.50	72,554
2024	1,008,398.99	100,840	68,590	939,809	13.50	69,615
2025	1,127,198.65	37,570	25,554	1,101,644	14.50	75,975
	10,580,276.71	3,883,784	2,641,687	7,938,590		906,814

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.8 8.57

PENNSYLVANIA POWER COMPANY

ACCOUNT 398.00 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
2011	7,594.65	5,506	7,595			
2014	0.28		0			
	7,594.93	5,506	7,595			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					0.0	0.00

PART III. EXPERIENCED AND ESTIMATED NET SALVAGE

PENNSYLVANIA POWER COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2021 TRANSACTION YEAR				
362.00	296,607.00	246,012.00		246,012.00-
362.10	11,191.17	4,650.00		4,650.00-
364.00	252,348.95	1,030,020.00		1,030,020.00-
364.20	180.88	679.00		679.00-
365.00	1,998,214.87	1,750,443.00		1,750,443.00-
365.01	5,294.47	1,961.00		1,961.00-
367.00	257,417.40	432,343.00		432,343.00-
368.00	1,765,851.64	350,522.00		350,522.00-
369.00	15,286.67	187,937.00		187,937.00-
370.10	302,514.74	365,584.00		365,584.00-
371.00	17,134.99	10,381.00		10,381.00-
373.10	36,097.36	7,337.00		7,337.00-
373.30	174,273.07	46,288.00		46,288.00-
390.10	12,457.03	15,000.00		15,000.00-
397.00	6,467.42	171.00		171.00-
	5,151,337.66	4,449,328.00		4,449,328.00-
2022 TRANSACTION YEAR				
362.00	350,085.47	320,827.72		320,827.72-
362.10	10,505.79-			
364.00	445,590.67	1,411,626.72		1,411,626.72-
364.20	16,497.76	3,008.36		3,008.36-
365.00	2,028,506.06	1,659,186.54		1,659,186.54-
365.01	20,822.95	288.02		288.02-
367.00	455,608.98	606,757.55		606,757.55-
368.00	2,064,404.83	465,552.01		465,552.01-
369.00	158,838.47	268,503.51		268,503.51-
370.10	727,424.77	483,483.50		483,483.50-
371.00	31,625.29	15,915.27		15,915.27-
373.10	33,942.37	7,279.86		7,279.86-
373.30	287,929.61	50,875.98		50,875.98-
397.00	1,912.24	25,772.06		25,772.06-
	6,612,683.68	5,319,077.10		5,319,077.10-

PENNSYLVANIA POWER COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2023 TRANSACTION YEAR				
361.10	6,411.72	8,451.80		8,451.80-
362.00	294,466.98	122,985.90		122,985.90-
362.10	41,303.78			
364.00	409,072.63	2,376,937.55		2,376,937.55-
364.20	42,226.18	2,920.00		2,920.00-
365.00	1,700,376.99	1,238,981.68		1,238,981.68-
365.01	20,303.87	2,778.76		2,778.76-
366.00	2,154.06	377.55		377.55-
367.00	556,660.65	800,475.67		800,475.67-
368.00	1,920,446.16	654,524.15		654,524.15-
369.00	22,940.54	137,607.20		137,607.20-
370.10	155,482.53	213,701.10		213,701.10-
371.00	27,691.72	16,817.44		16,817.44-
373.10	42,242.25	20,854.30		20,854.30-
373.30	301,491.84	70,140.13		70,140.13-
392.00			101,224.02	101,224.02
397.00		337.24		337.24-
	5,543,271.90	5,667,890.47	101,224.02	5,566,666.45-
2024 TRANSACTION YEAR				
361.10	4,157.26-	6,235.89		6,235.89-
362.00	553,138.26-	380,363.20		380,363.20-
362.10	6,561.93-	4,066.49		4,066.49-
364.20	628,563.62-	198,883.68		198,883.68-
365.00	1,228,371.75-	1,141,803.54		1,141,803.54-
366.00	7,657.45-	1,329.11		1,329.11-
367.00	535,724.58-	669,655.73		669,655.73-
368.00	692,404.24-	183,280.81		183,280.81-
369.00	107,346.17-	134,182.72		134,182.72-
370.10	111,182.34-	33,363.75		33,363.75-
373.10	9,347.66-	3,704.13		3,704.13-
373.30	45,487.97-	9,238.34		9,238.34-
390.10	52,563.64-	37,782.64		37,782.64-
397.00	926,285.91-	1,157,857.39		1,157,857.39-
	4,908,792.78-	3,961,747.42		3,961,747.42-

PENNSYLVANIA POWER COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2025 TRANSACTION YEAR				
361.10	8,700.05-	13,050.07		13,050.07-
362.00	986,069.67-	678,066.65		678,066.65-
364.20	1,348,059.72-	426,539.30		426,539.30-
365.00	1,810,892.88-	1,683,272.11		1,683,272.11-
366.00	8,939.42-	1,551.62		1,551.62-
367.00	834,066.87-	1,042,583.59		1,042,583.59-
368.00	862,080.95-	228,194.58		228,194.58-
369.00	110,212.89-	137,766.11		137,766.11-
370.10	123,555.69-	37,076.77		37,076.77-
373.10	7,882.89-	3,123.70		3,123.70-
373.30	38,360.03-	7,790.70		7,790.70-
390.10	82,015.07-	58,952.26		58,952.26-
392.00	27,680.74-			
397.00	99,246.05-	124,057.56		124,057.56-
	6,347,762.92-	4,442,025.02		4,442,025.02-
TOTAL	6,050,737.54	23,840,068.01	101,224.02	23,738,843.99-

FirstEnergy®

WEST PENN POWER COMPANY

2023 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO ELECTRIC PLANT
AS OF DECEMBER 31, 2023

Prepared by:

GANNETT FLEMING

Excellence Delivered As Promised

WEST PENN POWER COMPANY

Reading, Pennsylvania

2023 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO ELECTRIC PLANT
AS OF DECEMBER 31, 2023

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Camp Hill, Pennsylvania

Gannett Fleming
Valuation and Rate Consultants, LLC

Corporate Headquarters
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Camp Hill, PA 17011
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March 21, 2024

West Penn Power Company
2800 Pottsville Pike
Reading, PA 19605-2459

Attention Ms. Joanna M. Savage
Director, Rates and Regulatory Affairs – PA

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to electric plant of West Penn Power Company("West Penn"). The results of our study as of December 31, 2023, are presented in the attached detailed report.

The results of our study as of December 31, 2024, as well as a discussion of the methods and procedures used in the calculations and the support for the service life estimates, are included in our report titled "2024 Depreciation Study - Calculated Annual Depreciation Accruals Related to Electric Plant as of December 31, 2024." The same methods, procedures and estimates were used in both studies.

The results of our study as of December 31, 2023, are summarized on pages I-3 through I-5 of the attached report.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

JOHN J. SPANOS
President

MELISSA M. HOWARD
Assistant Project Manager

JJS:jmr

075752.800

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PART I. RESULTS OF STUDY

WEST PENN POWER COMPANY
DEPRECIATION STUDY

PART I. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

The results of the depreciation study are summarized in Table 1, which sets forth the calculated annual depreciation related to Electric Plant in Service as of December 31, 2023. Table 2 presents the experienced gross salvage and cost of removal associated with regular retirements during the five-year period, 2019-2023 and the annual amortization of net salvage.

DETAILED TABULATIONS OF DEPRECIATION CALCULATIONS

The supporting data for the depreciation calculations are presented in account sequence in the section beginning on II-7. The original cost, calculated accrued depreciation, allocated book reserve, future accruals, remaining life and annual accrual are shown for each vintage of each account or subaccount. The amounts of regular retirements, gross salvage and cost of removal are set forth by account for the years 2019 through 2023, beginning on beginning on III-2 through III-4.

WEST PENN POWER COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2023

	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	ORIGINAL COST AS OF DECEMBER 31, 2023	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
	ELECTRIC PLANT								
	INTANGIBLE PLANT								
303.10	MISCELLANEOUS INTANGIBLE PLANT - 7 YEAR LIFE		7-SQ	62,032,057.64	37,200,625	24,831,432	8,380,264	*	
303.20	MISCELLANEOUS INTANGIBLE PLANT - 10 YEAR LIFE		10-SQ	60,428,774.95	56,561,955	3,866,820	542,876	*	
303.30	MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE		5-SQ	15,207.22	5,580	9,627	2,749	*	
	TOTAL INTANGIBLE PLANT			**122,476,039.81**	**93,768,160**	**28,707,879**	**8,925,889**		
	DISTRIBUTION PLANT								
360.20	LAND RIGHTS		75-R4	10,877,053.47	4,910,753	5,966,301	190,658	1.75	31.3
361.00	STRUCTURES AND IMPROVEMENTS		70-R3	24,234,955.87	11,618,810	12,616,146	318,345	1.31	39.6
362.10	STATION EQUIPMENT		60-R1.5	390,774,682.12	168,707,810	222,066,872	6,540,660	1.67	34.0
362.15	STATION EQUIPMENT - SUBTRANSMISSION		60-R1.5	18,897,055.83	9,531,310	9,365,746	283,496	1.50	33.0
362.40	STATION EQUIPMENT - SCADA		35-R2.5	4,897,084.73	4,392,671	504,414	29,968	0.61	16.8
364.00	POLES, TOWERS AND FIXTURES		70-R2	417,086,552.07	132,659,393	284,427,159	6,477,374	1.55	43.9
364.55	POLES AND FIXTURES - SUBTRANSMISSION		70-R2	73,660,720.07	35,475,883	38,184,837	1,004,691	1.36	38.0
365.10	OVERHEAD CONDUCTORS AND DEVICES		60-R1	515,295,122.62	84,100,667	431,194,455	12,872,553	2.50	33.5
365.15	OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION		60-R1	57,488,342.16	22,206,932	35,281,410	1,149,192	2.00	30.7
365.20	OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND DAMAGES		75-R4	316,219,698.24	44,403,942	271,815,756	4,550,135	1.44	59.7
365.25	OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND DAMAGES - SUBTRANSMISSION		75-R4	24,960,133.41	4,368,392	20,591,741	345,404	1.38	59.6
366.00	UNDERGROUND CONDUIT		65-R3	24,641,325.25	8,424,038	16,217,288	434,066	1.76	37.4
366.50	UNDERGROUND CONDUIT - SUBTRANSMISSION		65-R3	11,035.25	783	10,252	200	1.81	51.3
367.00	UNDERGROUND CONDUCTORS AND DEVICES		55-R2.5	225,822,089.41	59,801,527	166,020,562	4,604,484	2.04	36.1
367.50	UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION		55-R2.5	13,620,057.73	5,938,971	7,681,087	236,906	1.74	32.4
368.00	LINE TRANSFORMERS		48-R1.5	476,001,320.99	175,896,709	300,104,612	11,436,487	2.40	26.2
369.00	SERVICES		55-R2.5	138,445,714.05	61,219,185	77,226,529	2,365,942	1.71	32.6
370.30	METERS - SMART GRID		15-S2	195,829,927.84	57,042,622	138,787,306	16,385,816	8.37	8.5
371.00	INSTALLATIONS ON CUSTOMERS' PREMISES		32-R1.5	9,987,325.49	5,949,292	4,038,034	229,461	2.30	17.6
372.00	LEASED PROPERTY		30-R1.5	296,618.63	270,751	25,867	2,673	0.90	9.7
373.10	STREET LIGHTING AND SIGNAL SYSTEMS		25-L0	24,221,712.65	4,898,971	19,322,741	1,623,025	6.70	11.9
373.30	STREET LIGHTING AND SIGNAL SYSTEMS - LED		20-R2	21,415,837.36	938,690	20,477,147	1,650,018	7.70	12.4
	TOTAL DISTRIBUTION PLANT			**2,984,684,365.24**	**902,758,102**	**2,081,926,262**	**72,731,554**	**2.44**	

WEST PENN POWER COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2023

	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE		ORIGINAL COST AS OF DECEMBER 31, 2023	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)		(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
	GENERAL PLANT									
389.20	LAND RIGHTS		75-R4		293,153.40	139,016	154,137	3,995	1.36	38.6
390.10	STRUCTURES AND IMPROVEMENTS									
	ARNOLD SERVICE CENTER	06-2031	55-S0.5	**	3,100,077.30	1,613,360	1,486,717	203,544	6.57	7.3
	BOYCE SERVICE CENTER	06-2045	55-S0.5	**	2,167,492.63	658,183	1,509,309	82,379	3.80	18.3
	BUTLER SERVICE CENTER	06-2035	55-S0.5	**	2,854,446.18	1,121,552	1,732,894	157,364	5.51	11.0
	CHARLEROI SERVICE CENTER	06-2037	55-S0.5	**	4,892,375.59	2,993,072	1,899,304	150,504	3.08	12.6
	CLARION SERVICE CENTER AND POLE YARD	06-2045	55-S0.5	**	1,754,807.61	502,494	1,252,314	65,612	3.74	19.1
	CONNELLSVILLE CONFERENCE CENTER	06-2044	55-S0.5	**	2,806,195.11	1,379,599	1,426,596	79,109	2.82	18.0
	CONNELLSVILLE HAZARDOUS MATERIAL	06-2046	55-S0.5	**	706,427.51	317,277	389,150	21,468	3.04	18.1
	CONNELLSVILLE METER LAB AND STOREHOUSE	06-2043	55-S0.5	**	828,706.26	827,354	1,352	77	0.01	17.6
	CONNELLSVILLE COVERED STORAGE AND OFFICE	06-2043	55-S0.5	**	10,236,714.46	2,381,577	7,855,137	445,835	4.36	17.6
	CONNELLSVILLE QUONSET STOREHOUSE	06-2024	55-S0.5	**	193,295.02	193,295	0	0	-	-
	CONNELLSVILLE GENERAL AND TRANSFORMER SHOP	06-2038	55-S0.5	**	2,169,792.09	1,025,565	1,144,227	84,631	3.90	13.5
	CONNELLSVILLE OIL STORAGE/WATER SEPARATOR	06-2028	55-S0.5	**	527,202.87	527,203	0	0	-	-
	CONNELLSVILLE GARAGE	06-2046	55-S0.5	**	4,104,512.24	1,601,061	2,503,451	132,629	3.23	18.9
	CONNELLSVILLE WEST SIDE COMPLEX	06-2037	55-S0.5	**	2,128,076.12	1,706,043	422,033	33,529	1.58	12.6
	DUNBAR STORAGE FACILITY	06-2034	55-S0.5	**	2,682,455.59	1,428,765	1,253,691	129,436	4.83	9.7
	GREENSBURG CORP CENTER A WING	06-2045	55-S0.5	**	2,651,022.17	1,633,737	1,017,285	57,419	2.17	17.7
	GREENSBURG CORP CENTER B WING	06-2045	55-S0.5	**	24,295,754.60	10,423,115	13,872,639	761,362	3.13	18.2
	GREENSBURG CORP CENTER C WING	06-2045	55-S0.5	**	7,498,889.83	3,124,731	4,374,158	244,756	3.26	17.9
	GREENSBURG CORP CENTER MAIN BUILDING	06-2045	55-S0.5	**	34,597,547.91	13,273,850	21,323,698	1,142,848	3.30	18.7
	GREENSBURG CORP CENTER PARKING GARAGE	06-2045	55-S0.5	**	2,456,837.15	2,137,162	319,675	17,268	0.70	18.5
	JEANETTE SERVICE CENTER	06-2048	55-S0.5	**	6,258,973.13	4,167,492	2,091,481	101,158	1.62	20.7
	JEANETTE SERVICE CENTER GARAGE	06-2046	55-S0.5	**	921,620.12	450,219	471,401	26,160	2.84	18.0
	JEFFERSON SERVICE CENTER	06-2031	55-S0.5	**	2,287,324.40	1,600,289	687,036	95,058	4.16	7.2
	KITTANNING SERVICE CENTER	06-2046	55-S0.5	**	3,307,078.62	2,174,044	1,133,035	57,334	1.73	19.8
	KITTANNING SERVICE CENTER GARAGE	06-2046	55-S0.5	**	745,933.28	452,307	293,627	16,946	2.27	17.3
	LATROBE SERVICE CENTER	06-2033	55-S0.5	**	2,513,146.10	1,502,186	1,010,960	111,683	4.44	9.1
	MCCONNELLSBURG SERVICE CENTER	06-2045	55-S0.5	**	1,472,017.02	413,891	1,058,126	59,001	4.01	17.9
	PLEASANT VALLEY SERVICE CENTER	06-2034	55-S0.5	**	3,263,966.03	1,816,793	1,447,173	144,202	4.42	10.0
	ST. MARYS SERVICE CENTER	06-2048	55-S0.5	**	4,339,296.01	1,707,709	2,631,587	127,210	2.93	20.7
	ST. MARYS SERVICE CENTER GARAGE	06-2048	55-S0.5	**	1,785,128.91	567,279	1,217,850	61,375	3.44	19.8
	STATE COLLEGE SERVICE CENTER GARAGE	06-2046	55-S0.5	**	1,961,300.02	888,019	1,073,281	57,240	2.92	18.8
	WASHINGTON SERVICE CENTER	06-2033	55-S0.5	**	5,120,542.96	1,371,797	3,748,746	406,727	7.94	9.2
	WAYNESBORO SERVICE CENTER	06-2047	55-S0.5	**	3,395,224.32	1,284,560	2,110,664	105,761	3.11	20.0
	WAYNESBORO SERVICE CENTER GARAGE	06-2047	55-S0.5	**	962,919.52	440,132	522,787	28,115	2.92	18.6
	MINOR STRUCTURES		45-R3		4,827,557.67	937,403	3,890,155	271,100	5.62	14.3
	TOTAL ACCOUNT 390.10				155,814,656.35	68,643,116	87,171,539	5,478,840	3.52	
391.10	OFFICE FURNITURE AND EQUIPMENT - FURNITURE		16-SQ		3,306,493.57	2,128,772	1,177,721	185,187	5.60	6.4
391.20	OFFICE FURNITURE AND EQUIPMENT - INFORMATION SYSTEMS		7-SQ		7,378,813.04	2,616,146	4,762,667	1,123,152	15.22	4.2
391.30	OFFICE FURNITURE AND EQUIPMENT - DATA HANDLING EQUIPMENT		16-SQ		21,150.65	21,150	0	0	-	-
391.50	OFFICE FURNITURE AND EQUIPMENT - SMART METERS HARDWARE		5-SQ		4,026,192.41	3,602,570	423,622	171,219	4.25	2.5
392.10	TRANSPORTATION EQUIPMENT - AUTOS		8-S2		8,058,657.37	3,060,147	4,998,510	1,156,085	14.35	4.3
392.20	TRANSPORTATION EQUIPMENT - LIGHT TRUCKS		12-S1		1,386,702.25	784,284	602,418	168,427	12.15	3.6
392.30	TRANSPORTATION EQUIPMENT - MEDIUM AND HEAVY TRUCKS		12-L3		805,637.61	347,912	457,726	129,420	16.06	3.5
392.40	TRANSPORTATION EQUIPMENT - TRAILERS		24-S1		438,040.31	315,190	122,850	9,448	2.16	13.0
392.60	TRANSPORTATION EQUIPMENT - ALL TERRAIN VEHICLES		11-S2.5		200,858.76	162,652	38,207	19,104	9.51	2.0
393.00	STORES EQUIPMENT		25-SQ		311,862.95	252,898	58,965	11,486	3.68	5.1
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT		15-SQ		19,368,727.52	9,534,233	9,834,495	1,191,234	6.15	8.3
395.00	LABORATORY EQUIPMENT		23-SQ		451,986.64	370,687	81,300	12,516	2.77	6.5
396.00	POWER OPERATED EQUIPMENT		20-S0.5		265,470.35	220,687	44,783	4,823	1.82	9.3
397.00	COMMUNICATION EQUIPMENT		12-SQ		42,855,543.35	19,059,981	23,795,563	3,378,352	7.88	7.0
398.00	MISCELLANEOUS EQUIPMENT		14-SQ		275,542.29	275,543	0	0	-	-
	TOTAL GENERAL PLANT				**245,259,488.82**	**111,534,985**	**133,724,503**	**13,043,288**	**5.32**	
	TOTAL DEPRECIABLE PLANT				**3,352,419,893.87**	**1,108,061,247**	**2,244,358,644**	**94,700,731**	**2.82**	

WEST PENN POWER COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2023

	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	ORIGINAL COST AS OF DECEMBER 31, 2023	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
	NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED								
301.00	ORGANIZATION			156,797.11					
350.10	LAND			2,499,695.10					
350.20	LAND RIGHTS			31,457,349.73	16,011,953				
360.10	LAND			6,737,625.52					
374.00	ARO FOR DISTRIBUTION PLANT			15,612.81	14,215				
389.10	LAND			2,062,853.82					
390.20	STRUCTURES AND IMPROVEMENTS - LEASED			1,685,110.24	1,669,418				
399.10	ARO FOR GENERAL PLANT			732,514.28	366,746				
	TOTAL NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED			**45,347,558.61**	**18,062,332**				
	TRANSMISSION PLANT								
303.10	MISCELLANEOUS INTANGIBLE PLANT - 7 YEAR LIFE			12,085,204.99	7,587,907				
352.00	STRUCTURES AND IMPROVEMENTS			20,655,216.28	3,683,491				
353.10	STATION EQUIPMENT			288,942,032.74	66,655,153				
353.40	STATION EQUIPMENT - SCADA			19,785,023.96	1,153,570				
354.00	TOWERS AND FIXTURES			46,223,965.87	32,298,758				
355.00	POLES AND FIXTURES			129,501,412.03	58,062,579				
356.10	OVERHEAD CONDUCTORS AND DEVICES			117,830,272.80	46,260,709				
356.20	OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND DAMAGES			32,451,451.74	12,925,557				
358.00	UNDERGROUND CONDUCTORS AND DEVICES			299,751.15	209,754				
359.10	ARO FOR TRANSMISSION PLANT			1,721.08	1,217				
391.10	OFFICE FURNITURE			350,773.37	143,188				
391.20	INFORMATION SYSTEMS			1,799,379.27	692,545				
397.00	COMMUNICATION EQUIPMENT			10,767,079.19	1,731,841				
	TOTAL TRANSMISSION PLANT			**680,693,284.47**	**231,406,269**				
	TOTAL ELECTRIC PLANT			**4,078,460,736.95**	**1,357,529,847**				

* ACCRUALS CALCULATED UTILIZING THE AMORTIZATION PERIOD SET FORTH IN COLUMN 3.
** LIFE SPAN PROCEDURE WAS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE.

WEST PENN POWER COMPANY

TABLE 2. AMORTIZATION OF EXPERIENCED NET SALVAGE

ACCOUNT	2019		2020		2021		2022		2023		NET	SALVAGE
	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	SALVAGE	ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)=(12)/5
360.20			4,972	3,500							(1,472)	(294)
361.00	31,429		162,134		28,612		(785,357)		69,948	754	493,988	98,798
362.10	725,140		1,631,031		1,122,991		861,120	800	1,043,634	7,601	(5,375,514)	(1,075,103)
364.00	4,070,333		3,359,377		3,224,815		3,631,949		3,833,808		(18,120,281)	(3,624,056)
365.10	7,191,653		6,194,815		5,084,102		6,492,272		6,218,242		(31,181,084)	(6,236,217)
366.00	23,827		16,103		72		3,711		316		(44,029)	(8,806)
367.00	1,515,023		1,588,805		1,185,858		1,304,705		987,482		(6,581,872)	(1,316,374)
368.00	1,644,188		1,752,780		1,422,232		2,113,534		2,097,175		(9,029,909)	(1,805,982)
369.00	515,705		644,391		367,006		410,920		364,836		(2,302,857)	(460,571)
370.30	9,653		7,387,964		676,241		1,134,040		634,497		(9,842,396)	(1,968,479)
371.00	38,567		31,331		37,736		44,036		32,891		(184,561)	(36,912)
373.10	426,181		265,757		165,994		155,568		158,513		(1,172,012)	(234,402)
373.30	34,856		65,799		85,711		120,883		162,861		(470,109)	(94,022)
390.10	440,107		221,087		58,744		405,753		34,295		(1,159,986)	(231,997)
390.20	68,022										(68,022)	(13,604)
392.30		154,075									154,075	30,815
394.00			483		100				8,916		(100)	(20)
397.00											(9,399)	(1,880)
TOTAL	16,734,684	154,075	23,326,828	3,500	13,460,214	0	15,893,134	800	15,647,413	8,356	(84,895,542)	(16,979,106)

PART II. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

WEST PENN POWER COMPANY

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1901	2,924	2,924			0.0
1903	13,969	13,969			0.0
1905	2,413	2,412	1	1	0.0
1906	28,210	28,209	1	2	0.0
1907	9,383	9,383		2	0.0
1908	3,129	3,129		2	0.0
1909	485	461	24	26	0.0
1910	10,013	10,013		26	0.0
1911	3,212	3,212		26	0.0
1912	143,875	133,135	10,740	10,766	0.0
1913	46,632	43,647	2,985	13,751	0.0
1914	37,375	34,611	2,764	16,515	0.0
1915	71,478	66,366	5,112	21,627	0.0
1916	57,449	50,839	6,610	28,237	0.0
1917	35,925	32,148	3,777	32,014	0.0
1918	30,497	27,038	3,459	35,473	0.0
1919	40,014	35,243	4,771	40,244	0.0
1920	30,177	26,313	3,864	44,108	0.0
1921	226,866	207,274	19,592	63,700	0.0
1922	172,320	147,926	24,394	88,094	0.0
1923	232,915	206,128	26,787	114,881	0.0
1924	237,990	208,174	29,816	144,697	0.0
1925	247,314	211,636	35,678	180,375	0.0
1926	323,859	279,243	44,616	224,991	0.0
1927	580,452	522,427	58,025	283,016	0.0
1928	550,213	472,849	77,364	360,380	0.0
1929	439,355	357,766	81,589	441,969	0.0
1930	399,291	309,141	90,150	532,119	0.0
1931	518,044	426,738	91,306	623,425	0.0
1932	482,856	420,141	62,715	686,140	0.0
1933	214,511	172,617	41,894	728,034	0.0
1934	106,917	82,480	24,437	752,471	0.0
1935	146,790	111,751	35,039	787,510	0.0
1936	513,731	383,571	130,160	917,670	0.0
1937	193,985	166,939	27,046	944,716	0.0
1938	289,492	242,459	47,033	991,749	0.0
1939	657,062	493,286	163,776	1,155,525	0.1
1940	412,292	311,762	100,530	1,256,055	0.1
1941	882,683	690,696	191,987	1,448,042	0.1
1942	302,641	237,945	64,696	1,512,738	0.1
1943	378,950	317,130	61,820	1,574,558	0.1
1944	214,915	185,382	29,533	1,604,091	0.1
1945	359,158	299,046	60,112	1,664,203	0.1
1946	652,667	529,190	123,477	1,787,680	0.1
1947	1,118,991	881,072	237,919	2,025,599	0.1
1948	1,649,732	1,323,224	326,508	2,352,107	0.1

WEST PENN POWER COMPANY

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1949	1,794,059	1,380,756	413,303	2,765,410	0.1
1950	2,500,217	1,935,281	564,936	3,330,346	0.1
1951	2,513,213	1,971,876	541,337	3,871,683	0.2
1952	2,370,792	1,881,725	489,067	4,360,750	0.2
1953	2,327,368	1,896,631	430,737	4,791,487	0.2
1954	4,773,399	3,900,362	873,037	5,664,524	0.3
1955	2,439,457	1,981,971	457,486	6,122,010	0.3
1956	14,956,391	12,559,215	2,397,176	8,519,186	0.4
1957	3,794,403	3,173,110	621,293	9,140,479	0.4
1958	5,096,220	4,125,752	970,468	10,110,947	0.5
1959	3,462,019	2,739,679	722,340	10,833,287	0.5
1960	4,978,876	3,996,579	982,297	11,815,584	0.5
1961	4,333,077	3,442,681	890,396	12,705,980	0.6
1962	5,350,654	4,308,025	1,042,629	13,748,609	0.6
1963	3,283,572	2,549,256	734,316	14,482,925	0.6
1964	4,056,041	3,106,770	949,271	15,432,196	0.7
1965	5,311,394	4,119,005	1,192,389	16,624,585	0.7
1966	5,592,381	4,237,676	1,354,705	17,979,290	0.8
1967	4,827,870	3,642,578	1,185,292	19,164,582	0.9
1968	7,311,960	5,457,663	1,854,297	21,018,879	0.9
1969	6,772,684	5,063,541	1,709,143	22,728,022	1.0
1970	7,679,677	5,528,432	2,151,245	24,879,267	1.1
1971	7,679,946	5,560,551	2,119,395	26,998,662	1.2
1972	8,150,743	5,797,575	2,353,168	29,351,830	1.3
1973	8,564,581	6,009,150	2,555,431	31,907,261	1.4
1974	10,377,906	7,434,489	2,943,417	34,850,678	1.6
1975	11,951,245	8,369,485	3,581,760	38,432,438	1.7
1976	10,976,315	7,582,833	3,393,482	41,825,920	1.9
1977	14,084,255	9,819,301	4,264,954	46,090,874	2.1
1978	18,601,515	12,496,005	6,105,510	52,196,384	2.3
1979	18,758,139	12,404,071	6,354,068	58,550,452	2.6
1980	21,347,288	13,249,735	8,097,553	66,648,005	3.0
1981	26,953,945	17,155,782	9,798,163	76,446,168	3.4
1982	23,606,185	14,953,998	8,652,187	85,098,355	3.8
1983	24,615,116	15,439,381	9,175,735	94,274,090	4.2
1984	24,461,690	14,952,340	9,509,350	103,783,440	4.6
1985	29,290,463	17,811,639	11,478,824	115,262,264	5.1
1986	29,585,011	17,528,516	12,056,495	127,318,759	5.7
1987	29,881,123	17,809,509	12,071,614	139,390,373	6.2
1988	29,913,346	17,286,380	12,626,966	152,017,339	6.8
1989	39,403,420	22,488,360	16,915,060	168,932,399	7.5
1990	44,782,990	24,140,108	20,642,882	189,575,281	8.4
1991	46,422,810	24,750,490	21,672,320	211,247,601	9.4
1992	44,765,546	23,620,040	21,145,506	232,393,107	10.4
1993	39,699,142	21,034,267	18,664,875	251,057,982	11.2
1994	51,799,534	28,039,434	23,760,100	274,818,082	12.2

WEST PENN POWER COMPANY

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1995	52,996,431	25,152,175	27,844,256	302,662,338	13.5
1996	52,533,508	24,757,515	27,775,993	330,438,331	14.7
1997	60,531,184	27,424,158	33,107,026	363,545,357	16.2
1998	43,336,169	20,762,857	22,573,312	386,118,669	17.2
1999	52,555,702	21,658,598	30,897,104	417,015,773	18.6
2000	76,612,852	31,933,533	44,679,319	461,695,092	20.6
2001	22,015,234	8,677,181	13,338,053	475,033,145	21.2
2002	26,530,371	10,408,046	16,122,325	491,155,470	21.9
2003	24,718,595	9,614,930	15,103,665	506,259,135	22.6
2004	23,571,480	9,328,161	14,243,319	520,502,454	23.2
2005	40,297,842	14,822,712	25,475,130	545,977,584	24.3
2006	26,302,870	9,262,006	17,040,864	563,018,448	25.1
2007	43,337,500	15,310,135	28,027,365	591,045,813	26.3
2008	94,262,757	31,461,939	62,800,818	653,846,631	29.1
2009	19,990,794	6,198,127	13,792,667	667,639,298	29.7
2010	68,913,408	19,813,631	49,099,777	716,739,075	31.9
2011	137,638,244	58,453,173	79,185,071	795,924,146	35.5
2012	78,353,520	23,152,123	55,201,397	851,125,543	37.9
2013	133,306,035	33,286,046	100,019,989	951,145,532	42.4
2014	112,952,798	30,504,347	82,448,451	1,033,593,983	46.1
2015	102,513,708	28,642,106	73,871,602	1,107,465,585	49.3
2016	140,826,090	32,816,984	108,009,106	1,215,474,691	54.2
2017	123,625,800	29,471,667	94,154,133	1,309,628,824	58.4
2018	239,267,143	48,793,074	190,474,069	1,500,102,893	66.8
2019	225,218,372	34,635,733	190,582,639	1,690,685,532	75.3
2020	162,056,047	20,678,938	141,377,109	1,832,062,641	81.6
2021	148,085,932	11,681,850	136,404,082	1,968,466,723	87.7
2022	130,130,747	6,825,309	123,305,438	2,091,772,161	93.2
2023	155,667,635	3,081,143	152,586,492	2,244,358,653	100.0
TOTAL	3,352,419,894	1,108,061,247	2,244,358,644		

UTILITY PLANT IN SERVICE

WEST PENN POWER COMPANY

ACCOUNT 303.10 MISCELLANEOUS INTANGIBLE PLANT - 7 YEAR LIFE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 7-SQUARE						
NET SALVAGE PERCENT.. 0						
2006	3,944.61	3,945	3,945			
2007	892,135.59	892,136	892,136			
2008	508,967.40	508,967	508,967			
2009	137,448.03	137,448	137,448			
2010	1,002,854.19	1,002,854	1,002,854			
2011	588,722.30	588,722	588,722			
2012	8,046,329.80	8,046,330	8,046,330			
2013	3,927,427.56	3,927,428	3,927,428			
2014	3,886,308.26	3,886,308	3,886,308			
2015	2,476,053.50	2,476,054	2,476,054			
2016	3,679,063.59	3,679,064	3,679,064			
2017	2,866,051.25	2,661,329	1,762,018	1,104,033	0.50	1,104,033
2018	8,462,037.94	6,648,708	4,401,991	4,060,047	1.50	2,706,698
2019	5,906,851.08	3,797,278	2,514,110	3,392,741	2.50	1,357,096
2020	4,858,584.36	2,429,292	1,608,390	3,250,194	3.50	928,627
2021	2,300,930.04	821,754	544,069	1,756,861	4.50	390,414
2022	6,662,639.60	1,427,737	945,279	5,717,361	5.50	1,039,520
2023	5,825,708.54	416,130	275,512	5,550,196	6.50	853,876
	62,032,057.64	43,351,484	37,200,625	24,831,432		8,380,264

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.0 13.51

WEST PENN POWER COMPANY

ACCOUNT 303.20 MISCELLANEOUS INTANGIBLE PLANT - 10 YEAR LIFE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	26,332,200.34	26,332,200	26,332,200			
2014	250,008.03	237,508	250,008			
2015	11,048,735.27	9,391,425	11,048,735			
2016	2,829,852.40	2,122,389	2,829,852			
2017	6,746,190.01	4,385,024	6,746,190			
2018	2,404,150.70	1,322,283	2,404,151			
2019	2,854,227.27	1,284,402	2,499,300	354,927	5.50	64,532
2020	4,690,736.28	1,641,758	3,194,675	1,496,061	6.50	230,163
2021	2,017,504.45	504,376	981,458	1,036,046	7.50	138,139
2022	787,630.35	118,145	229,897	557,733	8.50	65,616
2023	467,539.85	23,377	45,489	422,051	9.50	44,426
	60,428,774.95	47,362,887	56,561,955	3,866,820		542,876

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.1 0.90

WEST PENN POWER COMPANY

ACCOUNT 303.30 MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2022	15,178.01	4,553	5,577	9,601	3.50	2,743
2023	29.21	3	3	26	4.50	6
	15,207.22	4,556	5,580	9,627		2,749

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.5 18.08

WEST PENN POWER COMPANY

ACCOUNT 360.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
1903	1,346.13	1,346	1,346			
1905	531.48	531	531			
1906	5,832.20	5,832	5,832			
1907	2,066.98	2,067	2,067			
1908	689.19	689	689			
1909	106.95	107	107			
1910	1,707.94	1,708	1,708			
1911	521.99	522	522			
1912	30,138.83	29,910	26,498	3,641	0.85	3,641
1913	8,547.09	8,500	7,530	1,017	0.61	1,017
1914	8,099.79	8,071	7,150	950	0.40	950
1915	7,919.63	7,820	6,928	992	1.38	719
1916	5,844.20	5,780	5,121	723	1.20	602
1917	4,783.88	4,738	4,197	587	1.03	570
1918	4,029.44	3,954	3,503	526	2.02	260
1919	1,749.99	1,719	1,523	227	1.88	121
1921	12,313.14	11,991	10,623	1,690	2.76	612
1922	6,268.83	6,108	5,411	858	2.67	321
1923	27,574.85	26,880	23,813	3,762	2.60	1,447
1924	29,796.03	28,759	25,478	4,318	3.59	1,203
1925	26,376.16	25,461	22,556	3,820	3.54	1,079
1926	33,323.32	32,164	28,494	4,829	3.52	1,372
1927	44,437.95	42,883	37,990	6,448	3.50	1,842
1928	17,664.58	16,870	14,945	2,720	4.50	604
1929	20,292.42	19,367	17,157	3,135	4.51	695
1930	19,568.32	18,662	16,533	3,035	4.54	669
1931	15,318.04	14,595	12,930	2,388	4.58	521
1932	37,636.02	35,468	31,421	6,215	5.59	1,112
1933	11,954.78	11,252	9,968	1,987	5.65	352
1934	5,486.49	5,156	4,568	918	5.73	160
1935	6,429.77	6,032	5,344	1,086	5.84	186
1936	67,051.10	62,773	55,611	11,440	5.96	1,919
1937	17,372.38	16,229	14,377	2,995	6.09	492
1938	39,462.14	36,439	32,282	7,180	7.09	1,013
1939	63,470.20	58,456	51,787	11,683	7.25	1,611
1940	40,888.60	37,556	33,271	7,618	7.41	1,028
1941	60,811.18	55,691	49,337	11,474	7.59	1,512
1942	24,413.12	22,284	19,742	4,671	7.79	600
1943	66,033.10	60,064	53,211	12,822	8.00	1,603
1944	11,848.74	10,645	9,431	2,418	8.99	269
1945	38,002.57	34,008	30,128	7,875	9.22	854
1946	42,699.59	38,054	33,712	8,988	9.46	950
1947	76,458.80	67,850	60,109	16,350	9.71	1,684

WEST PENN POWER COMPANY

ACCOUNT 360.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
1948	102,701.95	90,727	80,376	22,326	9.97	2,239
1949	113,555.41	99,827	88,438	25,117	10.25	2,450
1950	177,733.18	154,148	136,561	41,172	11.25	3,660
1951	132,312.91	114,160	101,135	31,178	11.53	2,704
1952	110,350.98	94,681	83,879	26,472	11.83	2,238
1953	80,016.27	68,254	60,467	19,549	12.15	1,609
1954	85,927.38	72,265	64,020	21,907	13.14	1,667
1955	66,923.91	55,928	49,547	17,377	13.47	1,290
1956	61,553.31	51,102	45,272	16,281	13.80	1,180
1957	69,444.12	56,805	50,324	19,120	14.80	1,292
1958	68,534.84	55,664	49,313	19,222	15.15	1,269
1959	63,047.68	50,426	44,673	18,375	16.15	1,138
1960	135,140.89	107,275	95,036	40,105	16.50	2,431
1961	114,218.59	89,947	79,685	34,534	16.87	2,047
1962	110,911.42	85,945	76,140	34,771	17.87	1,946
1963	77,556.12	59,594	52,795	24,761	18.24	1,358
1964	78,839.01	59,571	52,775	26,064	19.24	1,355
1965	143,220.80	107,244	95,008	48,213	19.62	2,457
1966	74,025.53	54,483	48,267	25,759	20.62	1,249
1967	57,221.59	41,703	36,945	20,277	21.02	965
1968	110,813.46	79,952	70,830	39,983	21.42	1,867
1969	51,834.74	36,725	32,535	19,300	22.42	861
1970	133,210.30	93,354	82,703	50,507	22.84	2,211
1971	43,471.66	29,900	26,489	16,983	23.83	713
1972	81,637.19	55,497	49,165	32,472	24.26	1,338
1973	46,647.51	31,095	27,547	19,101	25.26	756
1974	26,882.24	17,699	15,680	11,202	25.68	436
1975	42,949.39	27,702	24,541	18,408	26.69	690
1976	17,083.94	10,874	9,633	7,451	27.13	275
1977	33,895.94	21,121	18,711	15,185	28.13	540
1978	60,649.68	36,978	32,759	27,891	29.13	957
1979	158,576.12	95,273	84,403	74,173	29.57	2,508
1980	106,745.30	62,681	55,530	51,215	30.58	1,675
1981	108,441.19	62,679	55,528	52,913	31.03	1,705
1982	106,373.60	60,037	53,187	53,187	32.03	1,661
1983	50,068.65	27,578	24,432	25,637	33.03	776
1984	186,242.84	100,795	89,295	96,948	33.49	2,895
1985	148,908.94	78,535	69,575	79,334	34.50	2,300
1986	361,961.06	185,976	164,758	197,203	35.49	5,557
1987	94,952.99	47,828	42,371	52,582	35.96	1,462
1988	133,950.93	65,623	58,136	75,815	36.96	2,051
1989	130,280.43	62,027	54,950	75,330	37.96	1,984
1990	221,120.40	102,224	90,561	130,559	38.96	3,351

WEST PENN POWER COMPANY

ACCOUNT 360.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
1991	232,572.85	105,076	93,088	139,485	39.44	3,537
1992	189,342.35	82,894	73,437	115,905	40.45	2,865
1993	84,087.10	35,653	31,585	52,502	41.44	1,267
1994	71,384.64	29,268	25,929	45,456	42.45	1,071
1995	502,549.76	199,110	176,394	326,156	43.44	7,508
1996	515,551.06	198,487	175,842	339,709	43.93	7,733
1997	622,579.46	230,977	204,625	417,954	44.93	9,302
1998	419,896.16	149,903	132,801	287,095	45.93	6,251
1999	121,829.14	41,787	37,020	84,809	46.93	1,807
2000	154,395.76	50,796	45,001	109,395	47.93	2,282
2001	56,673.04	17,852	15,815	40,858	48.93	835
2002	173,984.52	52,369	46,394	127,591	49.93	2,555
2003	85,817.01	24,801	21,971	63,846	50.43	1,266
2004	10,965.79	3,016	2,672	8,294	51.42	161
2005	326,906.37	85,257	75,530	251,376	52.43	4,795
2006	14,195.39	3,503	3,103	11,092	53.42	208
2007	252,085.02	58,635	51,946	200,139	54.43	3,677
2008	559,069.56	122,213	108,270	450,800	55.42	8,134
2009	7,234.71	1,479	1,310	5,925	56.43	105
2010	339,611.40	64,662	57,285	282,326	57.42	4,917
2011	549,038.03	96,741	85,704	463,334	58.43	7,930
2012	117,948.80	19,131	16,948	101,001	59.42	1,700
2013	139,170.36	20,597	18,247	120,923	60.43	2,001
2014	3,190.18	427	379	2,811	61.42	46
2023	172.69	1	1	172	69.92	2
	10,877,053.47	5,541,528	4,910,753	5,966,301		190,658

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.3 1.75

WEST PENN POWER COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
1903	3,430.33	3,430	3,430			
1906	1,733.22	1,711	1,733			
1912	7,453.06	7,313	7,453			
1913	7,831.03	7,701	7,831			
1915	25.87	25	26			
1921	9,597.00	9,247	9,597			
1922	1,543.59	1,488	1,544			
1924	3,100.20	2,961	3,100			
1925	2,154.91	2,059	2,155			
1926	8,621.79	8,238	8,622			
1927	1,726.86	1,633	1,727			
1928	18,215.17	17,221	18,215			
1929	17,054.22	16,116	17,054			
1930	4,433.65	4,187	4,434			
1931	73,896.27	69,034	73,896			
1932	83,553.88	77,981	83,554			
1933	16,261.22	15,159	16,261			
1934	2,206.54	2,054	2,207			
1935	17.45	16	17			
1936	4,950.43	4,548	4,950			
1937	33.85	31	34			
1938	762.86	698	763			
1939	7,237.46	6,605	7,237			
1940	1,018.36	927	1,018			
1941	10,665.32	9,679	10,665			
1942	1,130.12	1,013	1,126	4	9.41	
1943	585.21	523	581	4	9.59	
1944	624.48	556	618	6	9.79	1
1945	1,072.31	951	1,057	15	10.00	2
1946	771.04	681	757	14	10.22	1
1947	649.77	572	636	14	10.45	1
1948	242.40	212	236	6	10.71	1
1949	3,937.15	3,402	3,781	156	11.71	13
1950	41,187.58	35,421	39,362	1,826	11.97	153
1951	22,460.84	19,215	21,353	1,108	12.25	90
1952	17,039.01	14,497	16,110	929	12.54	74
1953	35,398.61	29,947	33,279	2,120	12.83	165
1954	57,275.77	48,169	53,528	3,748	13.14	285
1955	41,888.56	35,006	38,901	2,988	13.47	222
1956	23,006.17	18,946	21,054	1,952	14.47	135
1957	8,201.15	6,709	7,455	746	14.80	50
1958	118,833.98	96,517	107,255	11,579	15.15	764
1959	126,631.50	102,090	113,448	13,184	15.50	851

WEST PENN POWER COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
1960	26,358.41	21,089	23,435	2,923	15.87	184
1961	111,376.81	88,411	98,247	13,130	16.24	808
1962	67,384.84	52,628	58,483	8,902	17.24	516
1963	137,220.00	106,263	118,086	19,134	17.62	1,086
1964	111,180.35	85,342	94,837	16,343	18.02	907
1965	117,297.07	89,204	99,129	18,168	18.42	986
1966	114,741.44	85,769	95,312	19,429	19.42	1,000
1967	95,215.84	70,479	78,320	16,896	19.83	852
1968	175,911.13	128,872	143,210	32,701	20.26	1,614
1969	139,598.19	101,181	112,438	27,160	20.69	1,313
1970	203,137.04	144,552	160,635	42,502	21.68	1,960
1971	159,840.31	112,448	124,959	34,881	22.13	1,576
1972	129,291.14	89,883	99,883	29,408	22.58	1,302
1973	79,209.37	54,401	60,454	18,755	23.03	814
1974	471,593.86	317,477	352,799	118,795	24.03	4,944
1975	289,025.80	192,029	213,394	75,632	24.50	3,087
1976	91,579.90	60,031	66,710	24,870	24.96	996
1977	236,245.15	151,599	168,466	67,779	25.96	2,611
1978	216,627.56	136,995	152,237	64,391	26.45	2,434
1979	338,386.84	210,815	234,270	104,117	26.93	3,866
1980	185,107.74	112,731	125,273	59,835	27.93	2,142
1981	380,586.16	228,047	253,419	127,167	28.43	4,473
1982	540,937.66	318,775	354,241	186,697	28.92	6,456
1983	402,375.66	231,406	257,152	145,224	29.92	4,854
1984	321,655.95	181,671	201,883	119,773	30.43	3,936
1985	831,497.93	460,982	512,270	319,228	30.94	10,318
1986	735,895.35	397,383	441,595	294,300	31.94	9,214
1987	780,857.69	413,230	459,205	321,653	32.47	9,906
1988	333,713.93	172,964	192,208	141,506	32.99	4,289
1989	960,847.26	483,979	537,826	423,021	33.99	12,445
1990	152,246.47	74,966	83,307	68,939	34.53	1,996
1991	652,942.80	314,065	349,007	303,936	35.07	8,667
1992	689,115.75	321,266	357,010	332,106	36.07	9,207
1993	998,247.95	453,604	504,071	494,177	36.62	13,495
1994	316,498.75	139,133	154,613	161,886	37.61	4,304
1995	481,610.78	205,889	228,796	252,815	38.17	6,623
1996	2,416,750.44	1,003,435	1,115,075	1,301,675	38.73	33,609
1997	31,006.63	12,409	13,790	17,217	39.72	433
1998	250,111.60	96,943	107,729	142,383	40.29	3,534
1999	734,026.35	273,351	303,764	430,262	41.29	10,420
2000	14,214.76	5,112	5,681	8,534	41.86	204
2001	36,776.69	12,659	14,067	22,710	42.86	530
2002	305,623.25	101,192	112,450	193,173	43.44	4,447

WEST PENN POWER COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
2003	1,510,282.51	479,968	533,368	976,915	44.01	22,198
2004	261,803.49	79,117	87,919	173,884	45.02	3,862
2005	927,118.55	267,566	297,335	629,784	45.60	13,811
2006	580,841.08	158,570	176,212	404,629	46.60	8,683
2007	34,505.07	8,937	9,931	24,574	47.20	521
2008	7,441.82	1,811	2,012	5,430	48.19	113
2010	64,156.38	13,685	15,208	48,948	49.79	983
2011	30,283.45	6,020	6,690	23,593	50.39	468
2012	6,131.56	1,121	1,246	4,886	51.40	95
2013	138,389.96	23,250	25,837	112,553	52.00	2,164
2014	975,143.00	148,222	164,713	810,430	53.00	15,291
2015	577,330.25	78,979	87,766	489,564	53.61	9,132
2016	444,323.93	53,674	59,646	384,678	54.61	7,044
2017	380,083.42	40,023	44,476	335,607	55.23	6,077
2018	478,173.38	42,844	47,611	430,562	55.85	7,709
2019	375,811.58	27,585	30,654	345,158	56.85	6,071
2020	247,981.35	14,234	15,818	232,163	57.48	4,039
2021	529,703.73	21,824	24,252	505,452	58.11	8,698
2022	10,730.47	268	298	10,432	58.38	179
2023	2,392.10	20	22	2,370	58.32	41
	24,234,955.87	10,466,867	11,618,810	12,616,146		318,345

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.6 1.31

WEST PENN POWER COMPANY

ACCOUNT 362.10 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. 0						
1901	2,924.16	2,924	2,924			
1910	2,259.47	2,205	2,259			
1911	842.35	824	842			
1914	604.41	582	604			
1917	840.00	805	840			
1918	345.37	332	345			
1919	6,313.19	6,070	6,313			
1920	5,411.62	5,153	5,412			
1921	71,082.86	67,756	71,083			
1922	9,968.16	9,511	9,968			
1923	6,437.62	6,082	6,438			
1924	17,800.22	16,825	17,800			
1925	16,463.90	15,568	16,464			
1926	37,888.82	35,464	37,889			
1927	25,192.63	23,580	25,193			
1928	171,714.22	160,707	171,714			
1929	26,674.65	24,957	26,675			
1930	14,822.87	13,720	14,823			
1931	75,617.07	69,946	75,617			
1932	100,022.87	92,441	100,023			
1933	24,830.43	22,921	24,830			
1934	3,194.76	2,916	3,195			
1935	10,933.64	9,967	10,934			
1936	12,005.55	10,925	12,006			
1937	31,846.05	28,923	31,846			
1938	61,179.99	55,447	61,180			
1939	53,012.48	47,483	53,012			
1940	9,646.71	8,618	9,622	25	9.96	3
1941	155,294.42	138,367	154,482	812	10.09	80
1942	66,836.79	59,378	66,293	544	10.24	53
1943	40,136.42	35,541	39,680	456	10.41	44
1944	52,254.09	46,109	51,479	775	10.59	73
1945	59,288.25	52,126	58,197	1,091	10.79	101
1946	178,056.09	154,553	172,553	5,503	11.79	467
1947	213,108.80	184,211	205,665	7,444	12.00	620
1948	273,691.25	235,566	263,001	10,690	12.22	875
1949	228,661.03	195,917	218,734	9,927	12.45	797
1950	235,340.77	200,652	224,021	11,320	12.71	891
1951	703,513.64	596,720	666,216	37,298	12.97	2,876
1952	651,823.61	549,944	613,992	37,832	13.25	2,855
1953	659,135.26	553,014	617,420	41,715	13.53	3,083
1954	652,338.17	544,050	607,412	44,926	13.83	3,248
1955	465,766.78	386,028	430,986	34,781	14.15	2,458

WEST PENN POWER COMPANY

ACCOUNT 362.10 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. 0						
1956	669,961.10	551,713	615,967	53,994	14.47	3,731
1957	1,743,311.86	1,426,029	1,592,109	151,203	14.80	10,216
1958	1,288,445.99	1,046,476	1,168,352	120,094	15.15	7,927
1959	770,367.74	621,070	693,402	76,966	15.50	4,966
1960	1,437,563.00	1,150,194	1,284,149	153,414	15.87	9,667
1961	1,044,676.98	829,265	925,844	118,833	16.24	7,317
1962	1,307,997.36	1,029,656	1,149,573	158,424	16.62	9,532
1963	857,650.03	669,310	747,260	110,390	17.02	6,486
1964	1,086,960.22	840,764	938,682	148,278	17.42	8,512
1965	1,293,763.07	991,540	1,107,018	186,745	17.83	10,474
1966	1,718,850.10	1,304,607	1,456,546	262,304	18.26	14,365
1967	2,130,417.22	1,600,795	1,787,229	343,188	18.69	18,362
1968	3,257,617.12	2,422,690	2,704,845	552,772	19.13	28,896
1969	2,943,404.58	2,165,757	2,417,988	525,417	19.57	26,848
1970	1,908,591.59	1,388,691	1,550,423	358,169	20.03	17,882
1971	2,542,370.98	1,828,473	2,041,423	500,948	20.50	24,436
1972	1,751,580.78	1,244,848	1,389,827	361,754	20.96	17,259
1973	1,727,242.09	1,212,524	1,353,739	373,503	21.44	17,421
1974	2,770,406.65	1,919,892	2,143,489	626,918	21.93	28,587
1975	3,109,055.98	2,141,207	2,390,579	718,477	21.92	32,777
1976	2,075,213.52	1,409,485	1,573,638	501,576	22.43	22,362
1977	3,908,198.61	2,616,930	2,921,706	986,493	22.94	43,003
1978	4,554,003.07	3,004,731	3,354,672	1,199,331	23.46	51,122
1979	4,601,618.22	2,989,671	3,337,858	1,263,760	23.99	52,679
1980	2,601,185.60	1,663,198	1,856,900	744,286	24.53	30,342
1981	5,477,164.12	3,445,136	3,846,368	1,630,796	25.07	65,050
1982	7,342,813.12	4,570,901	5,103,243	2,239,570	25.17	88,978
1983	7,348,039.34	4,494,061	5,017,454	2,330,585	25.72	90,614
1984	4,205,752.21	2,525,134	2,819,220	1,386,532	26.29	52,740
1985	8,768,047.93	5,164,380	5,765,841	3,002,207	26.86	111,772
1986	7,860,787.89	4,539,605	5,068,302	2,792,486	27.44	101,767
1987	6,198,691.12	3,529,535	3,940,596	2,258,095	27.60	81,815
1988	5,254,544.31	2,928,883	3,269,990	1,984,554	28.19	70,399
1989	9,227,971.62	5,030,167	5,615,997	3,611,975	28.79	125,459
1990	5,279,279.30	2,811,744	3,139,209	2,140,070	29.40	72,791
1991	7,126,174.92	3,728,415	4,162,639	2,963,536	29.61	100,086
1992	7,166,396.64	3,657,012	4,082,920	3,083,477	30.23	102,001
1993	8,883,699.58	4,416,975	4,931,391	3,952,309	30.85	128,114
1994	8,883,280.00	4,324,381	4,828,013	4,055,267	31.10	130,394
1995	6,462,711.40	3,057,509	3,413,597	3,049,114	31.74	96,065
1996	10,220,461.13	4,721,853	5,271,776	4,948,685	32.02	154,550
1997	4,262,105.62	1,908,571	2,130,849	2,131,257	32.67	65,236
1998	4,356,152.13	1,899,282	2,120,479	2,235,673	32.98	67,789

WEST PENN POWER COMPANY

ACCOUNT 362.10 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. 0						
1999	4,178,956.67	1,761,012	1,966,105	2,212,852	33.64	65,780
2000	4,545,129.36	1,858,503	2,074,950	2,470,179	33.97	72,716
2001	3,352,260.94	1,320,120	1,473,866	1,878,395	34.64	54,226
2002	3,332,175.46	1,268,226	1,415,928	1,916,247	34.99	54,766
2003	3,733,123.41	1,370,056	1,529,617	2,203,506	35.36	62,316
2004	4,525,354.79	1,597,450	1,783,494	2,741,861	35.75	76,695
2005	7,328,905.94	2,481,568	2,770,580	4,558,326	36.14	126,130
2006	13,253,696.79	4,291,547	4,791,355	8,462,342	36.55	231,528
2007	6,575,899.85	2,029,323	2,265,665	4,310,235	36.97	116,587
2008	13,674,695.56	4,006,686	4,473,318	9,201,378	37.41	245,960
2009	8,388,267.47	2,323,550	2,594,158	5,794,109	37.85	153,081
2010	6,153,185.44	1,611,519	1,799,202	4,353,983	38.05	114,428
2011	6,512,838.31	1,595,645	1,781,479	4,731,359	38.52	122,829
2012	6,325,709.08	1,447,322	1,615,882	4,709,827	38.75	121,544
2013	8,003,813.93	1,697,609	1,895,318	6,108,496	39.00	156,628
2014	12,035,519.17	2,344,519	2,617,569	9,417,950	39.28	239,765
2015	4,453,053.91	790,862	882,968	3,570,086	39.35	90,726
2016	8,430,410.63	1,347,180	1,504,077	6,926,334	39.45	175,572
2017	7,251,342.37	1,022,439	1,141,516	6,109,826	39.59	154,328
2018	10,666,737.20	1,307,742	1,460,046	9,206,691	39.35	233,969
2019	19,662,513.55	2,025,239	2,261,105	17,401,409	39.17	444,253
2020	8,472,172.58	703,190	785,086	7,687,087	38.69	198,684
2021	12,424,819.86	767,854	857,281	11,567,539	37.98	304,569
2022	12,195,249.69	480,493	536,453	11,658,797	36.52	319,244
2023	12,439,202.88	187,832	209,708	12,229,495	32.61	375,023
	390,774,682.12	151,135,374	168,707,810	222,066,872		6,540,660

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 34.0 1.67

WEST PENN POWER COMPANY

ACCOUNT 362.15 STATION EQUIPMENT - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. 0						
1994	581,249.06	282,952	329,349	251,900	31.10	8,100
1995	91,040.41	43,071	50,134	40,906	31.74	1,289
1996	476,777.43	220,271	256,390	220,387	32.02	6,883
1997	3,302.66	1,479	1,722	1,581	32.67	48
1998	16,932,855.86	7,382,725	8,593,307	8,339,549	32.98	252,867
1999	5,771.17	2,432	2,831	2,940	33.64	87
2000	538,196.65	220,069	256,155	282,042	33.97	8,303
2001	4,333.99	1,707	1,987	2,347	34.64	68
2007	16,885.50	5,211	6,065	10,820	36.97	293
2013	51,334.66	10,888	12,673	38,662	39.00	991
2014	2,090.04	407	474	1,616	39.28	41
2015	0.86			1	39.35	
2016	8,307.89	1,328	1,546	6,762	39.45	171
2017	425.11	60	70	355	39.59	9
2018	43,911.94	5,384	6,267	37,645	39.35	957
2019	188.51	19	22	167	39.17	4
2020	124,357.37	10,322	12,014	112,343	38.69	2,904
2021	363.28	22	26	337	37.98	9
2022	104.37	4	5	99	36.52	3
2023	15,559.07	235	273	15,286	32.61	469
	18,897,055.83	8,188,586	9,531,310	9,365,746		283,496

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 33.0 1.50

WEST PENN POWER COMPANY

ACCOUNT 362.40 STATION EQUIPMENT - SCADA

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R2.5						
NET SALVAGE PERCENT.. 0						
1931	121.03	121	121			
1969	996.76	951	997			
1972	1,452.75	1,369	1,453			
1974	3,164.64	2,945	3,165			
1975	2,131.44	1,975	2,131			
1976	11,337.18	10,447	11,337			
1977	12,902.83	11,819	12,903			
1978	9,154.85	8,331	9,155			
1979	1,613.17	1,457	1,613			
1980	200.00	179	200			
1981	200.00	178	200			
1982	200.00	177	200			
1983	9,501.56	8,312	9,502			
1984	43,336.22	37,486	43,336			
1985	24,442.88	20,987	24,443			
1986	116,102.96	98,397	116,103			
1987	80,564.37	67,634	80,564			
1988	67,496.13	55,833	67,496			
1989	124,314.43	101,217	124,314			
1990	74,442.26	59,598	74,442			
1991	100,676.66	79,514	100,677			
1992	260,476.55	201,843	260,477			
1993	499,026.15	378,960	499,026			
1994	1,054,912.61	784,222	1,054,913			
1995	199,784.16	145,203	199,784			
1996	297,588.69	211,943	295,532	2,057	11.11	185
1997	1,064.14	739	1,030	34	11.67	3
1999	16,618.73	10,912	15,216	1,403	12.81	110
2000	13,474.94	8,581	11,965	1,510	13.40	113
2002	397,801.90	236,931	330,375	67,427	14.60	4,618
2003	140,439.14	80,612	112,405	28,034	15.21	1,843
2004	453,549.74	250,269	348,973	104,577	15.84	6,602
2005	166,246.20	87,961	122,652	43,594	16.47	2,647
2006	225,999.95	114,311	159,395	66,605	17.10	3,895
2007	126,432.75	60,915	84,939	41,494	17.75	2,338
2008	191,326.89	87,475	121,975	69,352	18.40	3,769
2010	154,524.49	63,000	87,847	66,677	19.61	3,400
2014	819.98	245	342	478	22.25	21

WEST PENN POWER COMPANY

ACCOUNT 362.40 STATION EQUIPMENT - SCADA

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R2.5						
NET SALVAGE PERCENT.. 0						
2020	39.60	5	7	33	25.91	1
2021	11,334.00	984	1,371	9,963	26.32	379
2022	1,272.00	68	95	1,177	26.59	44
	4,897,084.73	3,294,106	4,392,671	504,414		29,968
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					16.8	0.61

WEST PENN POWER COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2						
NET SALVAGE PERCENT.. 0						
1926	121.92	112	122			
1927	421.90	387	422			
1933	224.56	201	225			
1935	342.33	303	342			
1938	618.18	539	617	1	12.54	
1939	1,420.30	1,236	1,415	5	12.58	
1940	17,717.40	15,386	17,615	102	12.65	8
1941	28,237.94	24,460	28,004	234	12.74	18
1942	7,458.79	6,383	7,308	151	13.73	11
1943	24,427.67	20,844	23,864	564	13.84	41
1944	4,434.32	3,772	4,319	115	13.96	8
1945	11,720.30	9,936	11,376	344	14.09	24
1946	25,401.41	21,261	24,342	1,059	15.09	70
1947	58,137.65	48,475	55,499	2,639	15.25	173
1948	82,710.90	68,691	78,644	4,067	15.41	264
1949	163,958.78	135,594	155,240	8,719	15.59	559
1950	322,557.62	263,143	301,270	21,288	16.59	1,283
1951	267,548.63	217,249	248,726	18,823	16.79	1,121
1952	332,066.23	268,310	307,186	24,880	16.99	1,464
1953	531,599.08	427,246	489,150	42,449	17.22	2,465
1954	736,142.77	588,325	673,568	62,575	17.46	3,584
1955	607,383.91	478,497	547,827	59,557	18.45	3,228
1956	1,335,356.01	1,045,584	1,197,079	138,277	18.71	7,391
1957	303,463.61	236,095	270,303	33,161	18.97	1,748
1958	510,212.19	394,343	451,479	58,733	19.25	3,051
1959	570,560.33	434,253	497,172	73,388	20.25	3,624
1960	597,655.81	451,589	517,020	80,636	20.54	3,926
1961	460,863.97	345,648	395,729	65,135	20.83	3,127
1962	517,997.03	385,493	441,347	76,650	21.14	3,626
1963	594,383.93	438,715	502,281	92,103	21.47	4,290
1964	652,725.16	473,813	542,464	110,261	22.47	4,907
1965	744,435.82	535,696	613,313	131,123	22.80	5,751
1966	701,075.54	499,867	572,293	128,783	23.15	5,563
1967	625,330.94	441,609	505,594	119,737	23.50	5,095
1968	831,571.55	581,518	665,774	165,798	23.87	6,946
1969	703,755.56	483,269	553,290	150,466	24.87	6,050
1970	864,723.40	587,493	672,615	192,108	25.24	7,611
1971	972,257.18	653,357	748,022	224,235	25.62	8,752
1972	987,128.36	655,848	750,874	236,254	26.02	9,080
1973	1,262,254.41	828,670	948,736	313,518	26.42	11,867
1974	1,124,762.98	729,296	834,964	289,799	26.84	10,797
1975	1,643,844.49	1,044,499	1,195,837	448,007	27.83	16,098
1976	1,605,344.67	1,006,551	1,152,391	452,954	28.26	16,028

WEST PENN POWER COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2						
NET SALVAGE PERCENT.. 0						
1977	1,503,463.48	929,742	1,064,453	439,010	28.69	15,302
1978	2,226,235.83	1,357,336	1,554,001	672,235	29.13	23,077
1979	2,174,353.21	1,306,351	1,495,629	678,724	29.57	22,953
1980	3,337,737.32	1,974,605	2,260,706	1,077,031	30.03	35,865
1981	3,062,915.60	1,770,365	2,026,874	1,036,042	31.03	33,388
1982	2,867,958.39	1,630,721	1,866,997	1,000,961	31.49	31,787
1983	3,328,505.23	1,860,302	2,129,842	1,198,663	31.96	37,505
1984	3,684,970.17	2,023,049	2,316,169	1,368,801	32.45	42,182
1985	3,493,043.46	1,882,750	2,155,542	1,337,501	32.93	40,616
1986	3,501,672.95	1,851,685	2,119,976	1,381,697	33.42	41,343
1987	3,765,714.40	1,951,770	2,234,563	1,531,151	33.92	45,140
1988	4,002,158.19	2,031,495	2,325,839	1,676,319	34.43	48,688
1989	4,878,390.42	2,406,998	2,755,749	2,122,641	35.43	59,911
1990	6,361,680.69	3,068,875	3,513,525	2,848,156	35.94	79,248
1991	7,505,388.43	3,536,539	4,048,949	3,456,439	36.47	94,775
1992	7,827,591.18	3,599,909	4,121,501	3,706,090	36.99	100,192
1993	6,098,554.20	2,734,592	3,130,808	2,967,746	37.52	79,098
1994	5,938,613.89	2,592,799	2,968,471	2,970,143	38.07	78,018
1995	11,191,964.92	4,752,108	5,440,643	5,751,322	38.62	148,921
1996	9,370,823.84	3,865,465	4,425,534	4,945,290	39.17	126,252
1997	15,381,067.99	6,155,503	7,047,376	8,333,692	39.72	209,811
1998	3,006,708.12	1,165,400	1,334,255	1,672,453	40.29	41,510
1999	14,431,646.26	5,408,981	6,192,690	8,238,956	40.86	201,639
2000	12,304,328.45	4,452,936	5,098,123	7,206,205	41.44	173,895
2001	4,952,683.15	1,727,496	1,977,793	2,974,890	42.01	70,814
2002	6,206,830.04	2,081,771	2,383,400	3,823,430	42.60	89,752
2003	5,009,960.81	1,622,726	1,857,843	3,152,118	42.79	73,665
2004	3,857,058.57	1,195,688	1,368,932	2,488,127	43.40	57,330
2005	5,768,499.91	1,707,476	1,954,873	3,813,627	44.00	86,673
2006	4,442,597.40	1,251,924	1,433,316	3,009,281	44.61	67,458
2007	6,797,811.18	1,817,055	2,080,329	4,717,482	45.23	104,300
2008	19,314,423.40	4,909,726	5,621,098	13,693,325	45.48	301,085
2009	1,779,584.23	425,677	487,353	1,292,231	46.11	28,025
2010	11,234,633.07	2,517,681	2,882,469	8,352,164	46.74	178,694
2011	18,252,247.75	3,832,972	4,388,332	13,863,916	47.02	294,851
2012	7,807,251.72	1,517,730	1,737,634	6,069,618	47.67	127,326
2013	6,338,439.85	1,138,384	1,303,325	5,035,115	47.98	104,942
2014	8,722,840.39	1,434,035	1,641,813	7,081,027	48.30	146,605
2015	6,921,113.83	1,029,862	1,179,079	5,742,035	48.64	118,052
2016	8,558,032.93	1,136,507	1,301,176	7,256,857	48.99	148,129
2017	12,127,937.02	1,411,692	1,616,233	10,511,704	49.36	212,960
2018	14,472,832.20	1,448,731	1,658,638	12,814,194	49.45	259,134
2019	19,522,970.16	1,624,311	1,859,658	17,663,312	49.56	356,403

WEST PENN POWER COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2						
NET SALVAGE PERCENT.. 0						
2020	17,466,055.55	1,156,253	1,323,783	16,142,273	49.41	326,701
2021	16,025,721.15	777,247	889,862	15,135,859	49.05	308,580
2022	20,749,153.00	626,624	717,416	20,031,737	48.25	415,166
2023	28,678,032.61	315,458	361,165	28,316,868	44.95	629,964
	417,086,552.07	115,870,858	132,659,393	284,427,159		6,477,374
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 43.9						1.55

WEST PENN POWER COMPANY

ACCOUNT 364.55 POLES AND FIXTURES - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2						
NET SALVAGE PERCENT.. 0						
1912	377.17	362	377			
1915	20,950.84	20,004	20,951			
1920	306.04	285	305	1	7.61	
1923	11,943.60	11,043	11,825	119	8.20	15
1924	17,578.98	16,268	17,419	160	8.02	20
1925	13,401.07	12,408	13,286	115	7.88	15
1926	5,899.65	5,407	5,790	110	8.88	12
1927	43,838.87	40,191	43,035	804	8.76	92
1928	22,021.61	19,978	21,392	630	9.77	64
1929	23,222.12	21,067	22,558	664	9.67	69
1930	40,755.57	36,965	39,581	1,175	9.59	123
1931	31,581.86	28,629	30,655	927	9.54	97
1932	24,130.84	21,638	23,169	962	10.54	91
1933	12,836.81	11,502	12,316	521	10.51	50
1934	12,067.46	10,800	11,564	503	10.50	48
1935	9,492.54	8,401	8,996	497	11.50	43
1936	20,854.40	18,431	19,735	1,119	11.50	97
1937	28,344.24	25,008	26,778	1,566	11.54	136
1938	578.59	505	541	38	12.54	3
1939	8,180.13	7,120	7,624	556	12.58	44
1940	7,082.97	6,151	6,586	497	12.65	39
1941	52,614.96	45,575	48,801	3,814	12.74	299
1942	7,934.56	6,790	7,271	664	13.73	48
1943	56,097.88	47,868	51,256	4,842	13.84	350
1944	56,682.57	48,214	51,626	5,057	13.96	362
1945	34,919.06	29,604	31,699	3,220	14.09	229
1946	20,866.12	17,465	18,701	2,165	15.09	143
1947	33,095.90	27,595	29,548	3,548	15.25	233
1948	16,810.36	13,961	14,949	1,861	15.41	121
1949	97,177.99	80,366	86,054	11,124	15.59	714
1950	241,798.54	197,259	211,220	30,579	16.59	1,843
1951	76,849.02	62,401	66,817	10,032	16.79	597
1952	146,162.77	118,100	126,458	19,705	16.99	1,160
1953	59,499.62	47,820	51,204	8,296	17.22	482
1954	117,618.31	94,001	100,654	16,964	17.46	972
1955	24,886.25	19,605	20,993	3,893	18.45	211
1956	11,216,020.62	8,782,144	9,403,688	1,812,333	18.71	96,864
1957	353,887.10	275,324	294,810	59,077	18.97	3,114
1958	446,145.59	344,826	369,231	76,915	19.25	3,996
1959	334,184.80	254,348	272,349	61,836	20.25	3,054
1960	521,116.24	393,755	421,622	99,494	20.54	4,844
1961	277,473.12	208,105	222,833	54,640	20.83	2,623
1962	317,834.93	236,533	253,273	64,562	21.14	3,054

WEST PENN POWER COMPANY

ACCOUNT 364.55 POLES AND FIXTURES - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2						
NET SALVAGE PERCENT.. 0						
1963	166,040.48	122,554	131,228	34,812	21.47	1,621
1964	409,205.95	297,043	318,066	91,140	22.47	4,056
1965	349,656.04	251,612	269,419	80,237	22.80	3,519
1966	385,509.37	274,868	294,321	91,188	23.15	3,939
1967	259,917.02	183,553	196,544	63,373	23.50	2,697
1968	324,280.97	226,770	242,819	81,462	23.87	3,413
1969	197,439.20	135,581	145,177	52,262	24.87	2,101
1970	492,754.18	334,777	358,470	134,284	25.24	5,320
1971	198,147.29	133,155	142,579	55,568	25.62	2,169
1972	333,594.14	221,640	237,326	96,268	26.02	3,700
1973	305,987.00	200,880	215,097	90,890	26.42	3,440
1974	293,582.08	190,359	203,831	89,751	26.84	3,344
1975	354,362.90	225,162	241,098	113,265	27.83	4,070
1976	215,938.88	135,394	144,976	70,963	28.26	2,511
1977	281,710.43	174,210	186,539	95,171	28.69	3,317
1978	509,936.93	310,909	332,913	177,024	29.13	6,077
1979	932,002.34	559,947	599,576	332,426	29.57	11,242
1980	1,449,509.00	857,530	918,221	531,288	30.03	17,692
1981	455,851.64	263,482	282,130	173,722	31.03	5,599
1982	861,604.06	489,908	524,581	337,023	31.49	10,703
1983	1,287,122.90	719,373	770,286	516,837	31.96	16,171
1984	980,295.94	538,182	576,271	404,025	32.45	12,451
1985	919,324.06	495,516	530,585	388,739	32.93	11,805
1986	1,076,790.45	569,407	609,706	467,084	33.42	13,976
1987	962,017.34	498,614	533,903	428,114	33.92	12,621
1988	1,272,525.54	645,934	691,649	580,877	34.43	16,871
1989	1,165,266.71	574,943	615,634	549,633	35.43	15,513
1990	2,956,825.13	1,426,372	1,527,321	1,429,504	35.94	39,775
1991	2,982,994.46	1,405,587	1,505,065	1,477,929	36.47	40,525
1992	2,000,654.03	920,101	985,220	1,015,434	36.99	27,452
1993	1,449,334.31	649,882	695,876	753,458	37.52	20,082
1994	1,727,585.34	754,264	807,646	919,939	38.07	24,164
1995	3,471,207.54	1,473,875	1,578,186	1,893,022	38.62	49,017
1996	3,339,050.91	1,377,359	1,474,840	1,864,211	39.17	47,593
1997	1,913,168.33	765,650	819,838	1,093,330	39.72	27,526
1998	223,114.70	86,479	92,599	130,516	40.29	3,239
1999	40,868.66	15,318	16,402	24,467	40.86	599
2000	3,149.71	1,140	1,221	1,929	41.44	47
2001	32,262.95	11,253	12,049	20,214	42.01	481
2002	33.46	11	12	21	42.60	
2003	23,317.12	7,552	8,086	15,231	42.79	356
2004	240,254.80	74,479	79,750	160,505	43.40	3,698
2006	45,342.63	12,778	13,682	31,661	44.61	710

WEST PENN POWER COMPANY

ACCOUNT 364.55 POLES AND FIXTURES - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2						
NET SALVAGE PERCENT.. 0						
2007	178,149.77	47,619	50,989	127,161	45.23	2,811
2008	887,191.73	225,524	241,485	645,707	45.48	14,198
2009	809,118.73	193,541	207,239	601,880	46.11	13,053
2010	3,171,085.33	710,640	760,935	2,410,150	46.74	51,565
2011	1,678,238.40	352,430	377,373	1,300,865	47.02	27,666
2012	1,831,747.27	356,092	381,294	1,450,453	47.67	30,427
2013	51.86	9	10	42	47.98	1
2014	133,319.92	21,918	23,469	109,851	48.30	2,274
2015	96,563.30	14,369	15,386	81,177	48.64	1,669
2016	821,526.19	109,099	116,820	704,706	48.99	14,385
2017	913,954.12	106,384	113,913	800,041	49.36	16,208
2018	1,334,283.07	133,562	143,015	1,191,268	49.45	24,090
2019	3,520,318.47	292,890	313,619	3,206,699	49.56	64,703
2020	2,521,929.77	166,952	178,768	2,343,162	49.41	47,423
2021	1,320,477.34	64,043	68,576	1,251,901	49.05	25,523
2022	1,024,004.80	30,925	33,114	990,891	48.25	20,537
2023	1,664,101.41	18,305	19,600	1,644,501	44.95	36,585
	73,660,720.07	33,131,527	35,475,883	38,184,837		1,004,691

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 38.0 1.36

WEST PENN POWER COMPANY

ACCOUNT 365.10 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1						
NET SALVAGE PERCENT.. 0						
1920	105.58	101	64	42	5.20	8
1923	1,030.67	974	619	412	5.88	70
1924	19,180.91	17,940	11,394	7,787	6.88	1,132
1925	28,988.69	27,128	17,230	11,759	6.76	1,739
1926	35,786.17	33,496	21,274	14,512	6.67	2,176
1927	61,523.51	56,995	36,199	25,325	7.67	3,302
1928	118,461.27	109,743	69,701	48,760	7.59	6,424
1929	131,551.34	121,830	77,378	54,173	7.54	7,185
1930	136,190.35	124,791	79,258	56,932	8.54	6,667
1931	140,124.13	128,326	81,503	58,621	8.51	6,888
1932	78,516.02	71,842	45,629	32,887	8.50	3,869
1933	62,901.09	56,925	36,155	26,746	9.50	2,815
1934	35,634.81	32,214	20,460	15,175	9.50	1,597
1935	49,564.26	44,742	28,417	21,147	9.54	2,217
1936	183,393.68	165,274	104,970	78,424	9.59	8,178
1937	10,441.26	9,303	5,909	4,532	10.58	428
1938	49,507.52	44,022	27,960	21,548	10.65	2,023
1939	274,704.70	243,718	154,792	119,913	10.74	11,165
1940	153,188.39	134,316	85,308	67,880	11.73	5,787
1941	304,818.31	266,564	169,302	135,516	11.84	11,446
1942	101,169.95	88,220	56,031	45,139	11.96	3,774
1943	44,185.05	38,414	24,398	19,787	12.09	1,637
1944	20,632.91	17,880	11,356	9,277	12.24	758
1945	45,982.74	39,343	24,988	20,995	13.25	1,585
1946	154,284.44	131,527	83,536	70,748	13.41	5,276
1947	317,485.29	269,609	171,236	146,249	13.59	10,762
1948	358,100.92	302,810	192,323	165,778	13.79	12,022
1949	488,642.57	411,339	261,252	227,391	14.00	16,242
1950	614,074.99	510,051	323,947	290,128	14.99	19,355
1951	673,203.75	556,403	353,387	319,817	15.22	21,013
1952	546,786.41	449,568	285,533	261,253	15.46	16,899
1953	438,775.39	358,831	227,903	210,872	15.71	13,423
1954	652,937.17	530,969	337,233	315,704	15.97	19,769
1955	455,124.10	367,877	233,649	221,475	16.25	13,629
1956	476,948.35	383,085	243,308	233,640	16.54	14,126
1957	436,961.30	345,811	219,634	217,327	17.53	12,397
1958	728,058.87	572,254	363,454	364,605	17.83	20,449
1959	602,757.11	470,392	298,759	303,998	18.15	16,749
1960	657,561.67	509,413	323,542	334,020	18.47	18,084
1961	660,976.37	508,159	322,745	338,231	18.80	17,991
1962	672,308.05	512,702	325,631	346,677	19.15	18,103
1963	559,946.25	423,431	268,932	291,014	19.50	14,924
1964	628,199.39	470,961	299,120	329,079	19.87	16,562

WEST PENN POWER COMPANY

ACCOUNT 365.10 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1						
NET SALVAGE PERCENT.. 0						
1965	716,594.76	532,430	338,161	378,434	20.24	18,697
1966	770,938.39	567,411	360,378	410,560	20.62	19,911
1967	657,941.69	479,508	304,548	353,394	21.02	16,812
1968	993,238.68	716,622	455,146	538,093	21.42	25,121
1969	807,214.03	576,351	366,056	441,158	21.83	20,209
1970	1,042,343.18	736,103	467,519	574,824	22.26	25,823
1971	1,166,142.46	814,201	517,121	649,021	22.69	28,604
1972	1,215,031.16	838,493	532,549	682,482	23.13	29,506
1973	1,315,010.80	896,574	569,438	745,573	23.57	31,632
1974	1,123,935.91	756,634	480,559	643,377	24.03	26,774
1975	1,582,286.61	1,051,271	667,691	914,596	24.50	37,330
1976	1,488,718.98	975,855	619,792	868,927	24.96	34,813
1977	1,427,667.79	922,844	586,123	841,545	25.44	33,080
1978	2,610,242.01	1,674,731	1,063,667	1,546,575	25.42	60,841
1979	2,323,104.32	1,467,970	932,347	1,390,757	25.92	53,656
1980	4,119,645.90	2,562,420	1,627,462	2,492,184	26.43	94,294
1981	3,642,722.78	2,229,346	1,415,918	2,226,805	26.94	82,658
1982	2,906,715.44	1,749,261	1,111,003	1,795,712	27.46	65,394
1983	2,969,042.04	1,767,768	1,122,757	1,846,285	27.52	67,089
1984	3,182,959.43	1,860,758	1,181,818	2,001,141	28.07	71,291
1985	3,535,401.77	2,027,906	1,287,978	2,247,424	28.62	78,526
1986	3,124,405.27	1,757,478	1,116,222	2,008,183	29.17	68,844
1987	3,006,696.98	1,668,115	1,059,465	1,947,232	29.29	66,481
1988	3,269,808.18	1,776,160	1,128,087	2,141,721	29.86	71,725
1989	4,210,576.62	2,237,079	1,420,829	2,789,748	30.44	91,647
1990	5,085,082.06	2,657,464	1,687,827	3,397,255	30.60	111,021
1991	5,340,694.30	2,724,822	1,730,608	3,610,086	31.20	115,708
1992	6,031,954.50	3,020,803	1,918,593	4,113,362	31.40	130,999
1993	4,142,778.62	2,021,676	1,284,021	2,858,758	32.00	89,336
1994	5,302,048.27	2,533,849	1,609,316	3,692,732	32.23	114,574
1995	7,159,644.08	3,326,371	2,112,668	5,046,976	32.85	153,637
1996	6,344,855.85	2,879,296	1,828,718	4,516,138	33.10	136,439
1997	8,259,126.39	3,655,489	2,321,699	5,937,427	33.38	177,874
1998	4,290,823.34	1,838,189	1,167,483	3,123,340	34.02	91,809
1999	11,394,429.18	4,745,780	3,014,173	8,380,256	34.32	244,180
2000	15,478,308.95	6,256,332	3,973,565	11,504,744	34.64	332,123
2001	4,238,282.33	1,659,288	1,053,858	3,184,424	34.97	91,062
2002	4,065,633.81	1,538,436	977,102	3,088,532	35.32	87,444
2003	2,174,833.47	793,597	504,035	1,670,798	35.68	46,827
2004	983,795.10	347,280	220,567	763,228	35.75	21,349
2005	5,273,078.95	1,785,465	1,133,997	4,139,082	36.14	114,529
2006	1,144,299.53	370,524	235,330	908,970	36.55	24,869
2007	3,792,102.60	1,176,310	747,106	3,044,997	36.69	82,993

WEST PENN POWER COMPANY

ACCOUNT 365.10 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1						
NET SALVAGE PERCENT.. 0						
2008	10,237,758.55	3,030,377	1,924,674	8,313,085	36.86	225,531
2009	2,050,848.65	576,904	366,407	1,684,442	37.05	45,464
2010	10,430,963.29	2,774,636	1,762,246	8,668,717	37.26	232,655
2011	12,723,831.21	3,180,958	2,020,312	10,703,519	37.50	285,427
2012	18,324,052.25	4,298,823	2,730,298	15,593,754	37.52	415,612
2013	18,721,466.59	4,088,768	2,596,887	16,124,580	37.58	429,073
2014	11,556,872.78	2,327,554	1,478,292	10,078,581	37.67	267,549
2015	13,175,909.98	2,429,638	1,543,128	11,632,782	37.59	309,465
2016	25,272,688.81	4,225,594	2,683,789	22,588,900	37.35	604,790
2017	25,396,262.11	3,778,964	2,400,122	22,996,140	37.17	618,675
2018	30,596,463.64	3,971,421	2,522,356	28,074,108	36.87	761,435
2019	41,730,299.08	4,598,679	2,920,745	38,809,554	36.32	1,068,545
2020	32,259,357.89	2,890,438	1,835,795	30,423,563	35.56	855,556
2021	35,493,980.06	2,395,844	1,521,665	33,972,315	34.54	983,564
2022	31,653,192.51	1,392,740	884,566	30,768,627	32.63	942,955
2023	29,750,303.01	520,630	330,666	29,419,637	28.07	1,048,081
	515,295,122.62	132,415,521	84,100,667	431,194,455		12,872,553

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 33.5 2.50

WEST PENN POWER COMPANY

ACCOUNT 365.15 OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1						
NET SALVAGE PERCENT.. 0						
1915	14,533.55	14,034	12,425	2,109	3.87	545
1916	30,918.13	29,913	26,484	4,434	3.61	1,228
1917	13,367.34	12,813	11,344	2,023	4.61	439
1918	12,506.96	12,007	10,631	1,876	4.40	426
1919	25,756.10	24,494	21,686	4,070	5.38	757
1920	24,353.63	23,190	20,532	3,822	5.20	735
1921	92,081.88	87,772	77,712	14,370	5.03	2,857
1922	131,658.71	124,286	110,040	21,619	6.02	3,591
1923	86,926.09	82,119	72,706	14,220	5.88	2,418
1924	45,584.18	42,635	37,748	7,836	6.88	1,139
1925	65,248.53	61,060	54,061	11,188	6.76	1,655
1926	82,525.33	77,244	68,390	14,135	6.67	2,119
1927	101,723.18	94,236	83,435	18,288	7.67	2,384
1928	106,256.86	98,436	87,153	19,104	7.59	2,517
1929	85,478.82	79,162	70,088	15,391	7.54	2,041
1930	100,724.12	92,294	81,715	19,009	8.54	2,226
1931	125,124.49	114,589	101,455	23,669	8.51	2,781
1932	66,925.78	61,237	54,218	12,708	8.50	1,495
1933	40,517.62	36,668	32,465	8,053	9.50	848
1934	27,670.39	25,014	22,147	5,523	9.50	581
1935	47,953.76	43,288	38,326	9,628	9.54	1,009
1936	153,081.01	137,957	122,144	30,937	9.59	3,226
1937	58,835.45	52,422	46,413	12,422	10.58	1,174
1938	756.89	673	596	161	10.65	15
1939	4,401.70	3,905	3,457	945	10.74	88
1940	10,044.42	8,807	7,798	2,246	11.73	191
1941	41,966.89	36,700	32,493	9,474	11.84	800
1942	1,731.79	1,510	1,337	395	11.96	33
1943	49,819.05	43,313	38,348	11,471	12.09	949
1944	15,442.63	13,383	11,849	3,594	12.24	294
1945	14,364.13	12,290	10,881	3,483	13.25	263
1946	15,131.57	12,900	11,421	3,711	13.41	277
1947	9,670.44	8,212	7,271	2,399	13.59	177
1948	28,737.28	24,300	21,515	7,222	13.79	524
1949	180,639.23	152,062	134,633	46,006	14.00	3,286
1950	219,067.96	181,958	161,102	57,966	14.99	3,867
1951	123,196.27	101,822	90,151	33,045	15.22	2,171
1952	143,150.97	117,699	104,208	38,943	15.46	2,519
1953	55,900.84	45,716	40,476	15,425	15.71	982
1954	205,972.43	167,497	148,298	57,674	15.97	3,611
1955	101,572.66	82,101	72,691	28,882	16.25	1,777
1956	77,913.83	62,580	55,407	22,507	16.54	1,361
1957	170,302.26	134,777	119,329	50,973	17.53	2,908

WEST PENN POWER COMPANY

ACCOUNT 365.15 OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1						
NET SALVAGE PERCENT.. 0						
1958	200,074.90	157,259	139,234	60,841	17.83	3,412
1959	162,908.00	127,133	112,561	50,347	18.15	2,774
1960	340,287.99	263,621	233,405	106,883	18.47	5,787
1961	221,370.06	170,189	150,682	70,688	18.80	3,760
1962	490,137.02	373,778	330,935	159,202	19.15	8,313
1963	154,261.98	116,653	103,282	50,980	19.50	2,614
1964	328,299.21	246,126	217,915	110,384	19.87	5,555
1965	307,098.78	228,174	202,021	105,078	20.24	5,192
1966	316,704.66	233,095	206,377	110,328	20.62	5,351
1967	243,453.69	177,429	157,092	86,362	21.02	4,109
1968	414,625.07	299,152	264,863	149,762	21.42	6,992
1969	154,559.84	110,356	97,707	56,853	21.83	2,604
1970	462,868.75	326,878	289,411	173,458	22.26	7,792
1971	260,650.54	181,986	161,127	99,524	22.69	4,386
1972	431,712.95	297,925	263,777	167,936	23.13	7,261
1973	429,602.13	292,903	259,330	170,272	23.57	7,224
1974	290,177.16	195,347	172,956	117,221	24.03	4,878
1975	476,678.37	316,705	280,404	196,274	24.50	8,011
1976	328,228.82	215,154	190,493	137,736	24.96	5,518
1977	304,992.88	197,147	174,550	130,443	25.44	5,127
1978	840,165.29	539,050	477,264	362,901	25.42	14,276
1979	1,085,857.38	686,153	607,506	478,351	25.92	18,455
1980	1,819,797.52	1,131,914	1,002,173	817,625	26.43	30,935
1981	1,085,574.45	664,372	588,221	497,353	26.94	18,462
1982	1,393,705.53	838,732	742,596	651,110	27.46	23,711
1983	952,308.08	567,004	502,014	450,294	27.52	16,362
1984	1,059,206.33	619,212	548,237	510,969	28.07	18,203
1985	918,371.76	526,778	466,398	451,974	28.62	15,792
1986	1,045,949.54	588,347	520,910	525,040	29.17	17,999
1987	1,332,946.33	739,519	654,755	678,191	29.29	23,154
1988	1,170,642.38	635,893	563,006	607,636	29.86	20,349
1989	931,690.40	495,007	438,269	493,421	30.44	16,210
1990	2,553,506.01	1,334,462	1,181,505	1,372,001	30.60	44,837
1991	1,766,425.29	901,230	797,930	968,495	31.20	31,042
1992	1,303,841.59	652,964	578,121	725,721	31.40	23,112
1993	596,810.48	291,244	257,861	338,949	32.00	10,592
1994	1,011,855.24	483,566	428,139	583,716	32.23	18,111
1995	2,130,135.46	989,661	876,225	1,253,910	32.85	38,171
1996	2,045,749.93	928,361	821,952	1,223,798	33.10	36,973
1997	1,221,810.18	540,773	478,789	743,021	33.38	22,259
1998	143,690.39	61,557	54,501	89,189	34.02	2,622
1999	319,671.65	133,143	117,882	201,790	34.32	5,880
2000	5.41	2	2	3	34.64	

WEST PENN POWER COMPANY

ACCOUNT 365.15 OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1						
NET SALVAGE PERCENT.. 0						
2001	26,542.94	10,392	9,201	17,342	34.97	496
2002	7.86	3	3	5	35.32	
2003	34,615.69	12,631	11,183	23,433	35.68	657
2004	446,749.41	157,703	139,627	307,122	35.75	8,591
2005	66,586.84	22,546	19,962	46,625	36.14	1,290
2006	102,019.19	33,034	29,248	72,771	36.55	1,991
2007	230,152.38	71,393	63,210	166,942	36.69	4,550
2008	1,495,777.61	442,750	392,002	1,103,776	36.86	29,945
2009	1,346,265.73	378,705	335,297	1,010,969	37.05	27,287
2010	1,179,350.43	313,707	277,750	901,600	37.26	24,198
2011	2,189,196.12	547,299	484,567	1,704,629	37.50	45,457
2012	8,532.49	2,002	1,773	6,759	37.52	180
2013	292,185.68	63,813	56,499	235,687	37.58	6,272
2014	86,727.28	17,467	15,465	71,262	37.67	1,892
2015	78,537.32	14,482	12,822	65,715	37.59	1,748
2016	1,606,721.09	268,644	237,852	1,368,869	37.35	36,650
2017	1,554,706.53	231,340	204,823	1,349,884	37.17	36,316
2018	2,282,045.41	296,209	262,257	2,019,788	36.87	54,781
2019	3,495,760.56	385,233	341,077	3,154,684	36.32	86,858
2020	1,855,854.51	166,285	147,225	1,708,630	35.56	48,049
2021	1,081,700.61	73,015	64,646	1,017,055	34.54	29,446
2022	893,210.82	39,301	34,797	858,414	32.63	26,308
2023	1,077,151.09	18,850	16,689	1,060,462	28.07	37,779
	57,488,342.16	25,081,833	22,206,932	35,281,410		1,149,192

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.7 2.00

WEST PENN POWER COMPANY

ACCOUNT 365.20 OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND DAMAGES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
1903	9,192.67	9,193	9,193			
1905	1,881.26	1,881	1,881			
1906	20,644.15	20,644	20,644			
1907	7,316.43	7,316	7,316			
1908	2,439.53	2,440	2,440			
1909	378.53	377	354	25	0.44	25
1910	6,045.59	6,046	6,046			
1911	1,847.64	1,848	1,848			
1912	105,906.20	105,101	98,807	7,099	0.85	7,099
1913	30,254.10	30,088	28,286	1,968	0.61	1,968
1914	28,670.72	28,568	26,857	1,814	0.40	1,814
1915	28,048.27	27,695	26,036	2,012	1.38	1,458
1916	20,686.63	20,459	19,234	1,453	1.20	1,211
1917	16,933.50	16,771	15,767	1,166	1.03	1,132
1918	13,615.19	13,359	12,559	1,056	2.02	523
1919	6,194.40	6,085	5,721	473	1.88	252
1921	41,791.42	40,696	38,259	3,532	2.76	1,280
1922	22,846.34	22,261	20,928	1,918	2.67	718
1923	99,000.79	96,506	90,726	8,275	2.60	3,183
1924	104,895.78	101,245	95,182	9,714	3.59	2,706
1925	94,544.77	91,264	85,798	8,747	3.54	2,471
1926	119,051.39	114,908	108,026	11,025	3.52	3,132
1927	76,998.43	74,303	69,853	7,145	3.50	2,041
1928	54,586.14	52,130	49,008	5,578	4.50	1,240
1929	75,229.10	71,799	67,499	7,730	4.51	1,714
1930	70,411.01	67,151	63,129	7,282	4.54	1,604
1931	52,700.51	50,213	47,206	5,495	4.58	1,200
1932	87,096.95	82,080	77,164	9,933	5.59	1,777
1933	25,589.45	24,085	22,643	2,946	5.65	521
1934	18,596.78	17,477	16,430	2,167	5.73	378
1935	21,783.43	20,435	19,211	2,572	5.84	440
1936	66,003.95	61,793	58,092	7,912	5.96	1,328
1937	42,576.55	39,775	37,393	5,184	6.09	851
1938	134,728.20	124,408	116,957	17,771	7.09	2,506
1939	220,288.10	202,885	190,734	29,554	7.25	4,076
1940	146,513.69	134,573	126,514	20,000	7.41	2,699
1941	207,528.26	190,054	178,672	28,856	7.59	3,802
1942	85,067.32	77,649	72,999	12,068	7.79	1,549
1943	76,522.00	69,604	65,435	11,087	8.00	1,386
1944	49,537.33	44,504	41,839	7,698	8.99	856
1945	125,482.05	112,294	105,569	19,913	9.22	2,160
1946	145,689.90	129,839	122,063	23,627	9.46	2,498
1947	253,981.58	225,383	211,885	42,097	9.71	4,335

WEST PENN POWER COMPANY

ACCOUNT 365.20 OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND DAMAGES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
1948	352,165.16	311,103	292,471	59,694	9.97	5,987
1949	400,947.50	352,473	331,364	69,584	10.25	6,789
1950	508,813.36	441,294	414,865	93,948	11.25	8,351
1951	372,353.75	321,267	302,027	70,327	11.53	6,099
1952	291,462.42	250,075	235,098	56,364	11.83	4,764
1953	199,545.77	170,213	160,019	39,527	12.15	3,253
1954	231,436.93	194,638	182,981	48,456	13.14	3,688
1955	166,251.98	138,937	130,616	35,636	13.47	2,646
1956	143,858.24	119,431	112,278	31,580	13.80	2,288
1957	196,831.35	161,008	151,365	45,466	14.80	3,072
1958	194,818.73	158,232	148,756	46,063	15.15	3,040
1959	187,959.63	150,330	141,327	46,633	16.15	2,887
1960	197,125.92	156,479	147,108	50,018	16.50	3,031
1961	223,299.34	175,848	165,317	57,982	16.87	3,437
1962	196,487.10	152,258	143,139	53,348	17.87	2,985
1963	166,124.72	127,650	120,005	46,120	18.24	2,529
1964	156,546.18	118,286	111,202	45,344	19.24	2,357
1965	217,380.62	162,775	153,027	64,354	19.62	3,280
1966	187,171.55	137,758	129,508	57,664	20.62	2,797
1967	155,510.94	113,336	106,548	48,963	21.02	2,329
1968	196,306.67	141,635	133,153	63,154	21.42	2,948
1969	192,269.01	136,223	128,065	64,204	22.42	2,864
1970	191,850.46	134,449	126,397	65,453	22.84	2,866
1971	187,212.45	128,765	121,053	66,159	23.83	2,776
1972	240,878.39	163,749	153,942	86,936	24.26	3,584
1973	228,638.28	152,410	143,282	85,356	25.26	3,379
1974	242,414.13	159,605	150,046	92,368	25.68	3,597
1975	332,953.00	214,755	201,894	131,059	26.69	4,910
1976	272,499.49	173,446	163,058	109,441	27.13	4,034
1977	273,296.46	170,291	160,092	113,204	28.13	4,024
1978	378,687.09	230,886	217,058	161,629	29.13	5,549
1979	336,953.63	202,442	190,318	146,636	29.57	4,959
1980	596,336.80	350,169	329,198	267,139	30.58	8,736
1981	389,636.54	225,210	211,722	177,915	31.03	5,734
1982	343,441.48	193,838	182,229	161,212	32.03	5,033
1983	289,239.40	159,313	149,772	139,467	33.03	4,222
1984	604,696.39	327,262	307,663	297,033	33.49	8,869
1985	712,562.23	375,805	353,298	359,264	34.50	10,413
1986	834,696.54	428,867	403,183	431,514	35.49	12,159
1987	873,476.81	439,970	413,621	459,856	35.96	12,788
1988	846,239.47	414,573	389,745	456,494	36.96	12,351
1989	793,122.44	377,606	354,992	438,130	37.96	11,542
1990	904,326.50	418,070	393,032	511,294	38.96	13,124

WEST PENN POWER COMPANY

ACCOUNT 365.20 OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND DAMAGES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
1991	899,113.44	406,219	381,891	517,222	39.44	13,114
1992	913,952.47	400,128	376,165	537,787	40.45	13,295
1993	786,387.44	333,428	313,459	472,928	41.44	11,412
1994	1,043,217.26	427,719	402,103	641,114	42.45	15,103
1995	1,429,194.25	566,247	532,335	896,859	43.44	20,646
1996	1,073,506.97	413,300	388,548	684,959	43.93	15,592
1997	2,003,127.77	743,160	698,653	1,304,475	44.93	29,033
1998	662,152.50	236,388	222,231	439,922	45.93	9,578
1999	1,801,922.88	618,060	581,045	1,220,878	46.93	26,015
2000	2,589,453.17	851,930	800,909	1,788,544	47.93	37,316
2001	202,454.60	63,773	59,954	142,501	48.93	2,912
2002	791,434.88	238,222	223,955	567,480	49.93	11,366
2003	405,872.85	117,297	110,272	295,601	50.43	5,862
2004	17,309.99	4,760	4,475	12,835	51.42	250
2005	351,679.44	91,718	86,225	265,454	52.43	5,063
2006	114,517.75	28,263	26,570	87,948	53.42	1,646
2007	64,606.93	15,028	14,128	50,479	54.43	927
2008	22.02	5	5	17	55.42	
2009	7,625.65	1,559	1,466	6,160	56.43	109
2011	15,273,467.46	2,691,185	2,530,012	12,743,455	58.43	218,098
2012	12,782,754.59	2,073,363	1,949,191	10,833,564	59.42	182,322
2013	42,063,966.43	6,225,467	5,852,629	36,211,337	60.43	599,228
2014	33,972,176.09	4,552,272	4,279,640	29,692,536	61.42	483,434
2015	29,762,506.52	3,565,548	3,352,011	26,410,496	62.43	423,042
2016	23,192,005.20	2,469,949	2,322,026	20,869,979	62.92	331,691
2017	5,741,406.19	529,932	498,195	5,243,211	63.92	82,028
2018	43,679,445.58	3,411,365	3,207,061	40,472,385	64.92	623,419
2019	29,799,169.61	1,904,167	1,790,128	28,009,042	65.92	424,894
2020	24,406,888.40	1,213,022	1,140,375	23,266,513	66.92	347,677
2021	20,703,247.93	734,965	690,949	20,012,299	67.92	294,645
2022	1,265,740.14	26,960	25,345	1,240,395	68.92	17,998
2023	592,450.96	4,206	3,954	588,497	69.92	8,417
	316,219,698.24	47,229,520	44,403,942	271,815,756		4,550,135

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 59.7 1.44

WEST PENN POWER COMPANY

ACCOUNT 365.25 OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND DAMAGES - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
1926	176.71	171	177			
1927	11,476.90	11,075	11,477			
1928	879.44	840	879			
1931	966.10	921	966			
1932	4,882.53	4,601	4,883			
1933	11,588.79	10,907	11,586	3	5.65	1
1934	184.66	174	185			
1935	16.48	15	16			
1936	4,522.32	4,234	4,498	24	5.96	4
1937	571.15	534	567	4	6.09	1
1938	56.99	53	56	1	7.09	
1940	279.50	257	273	6	7.41	1
1941	26.62	24	25	2	7.59	
1943	20,130.93	18,311	19,451	680	8.00	85
1944	210.97	190	202	9	8.99	1
1945	2,931.33	2,623	2,786	145	9.22	16
1946	90.51	81	86	5	9.46	1
1947	1,651.27	1,465	1,556	95	9.71	10
1948	398.37	352	374	24	9.97	2
1949	910.43	800	850	60	10.25	6
1950	15,549.47	13,486	14,326	1,223	11.25	109
1951	5,474.07	4,723	5,017	457	11.53	40
1952	5,666.27	4,862	5,165	501	11.83	42
1953	5,248.83	4,477	4,756	493	12.15	41
1954	4,874.38	4,099	4,354	520	13.14	40
1955	3,731.32	3,118	3,312	419	13.47	31
1956	3,494.07	2,901	3,082	412	13.80	30
1957	5,725.26	4,683	4,975	750	14.80	51
1958	758.53	616	654	105	15.15	7
1959	1.46	1	1			
1960	101,306.15	80,417	85,424	15,882	16.50	963
1961	7,545.39	5,942	6,312	1,233	16.87	73
1962	1,215.01	942	1,001	214	17.87	12
1963	21,522.58	16,538	17,568	3,955	18.24	217
1964	17,680.62	13,359	14,191	3,490	19.24	181
1965	6,556.56	4,910	5,216	1,341	19.62	68
1966	26,386.97	19,421	20,630	5,757	20.62	279
1967	9,982.31	7,275	7,728	2,254	21.02	107
1968	34,282.26	24,735	26,275	8,007	21.42	374
1969	908.87	644	684	225	22.42	10
1970	45,044.93	31,567	33,532	11,513	22.84	504

WEST PENN POWER COMPANY

ACCOUNT 365.25 OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND DAMAGES - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
1971	2,854.85	1,964	2,086	769	23.83	32
1972	6,518.41	4,431	4,707	1,811	24.26	75
1973	3,377.60	2,252	2,392	986	25.26	39
1974	590.35	389	413	177	25.68	7
1975	3,725.78	2,403	2,553	1,173	26.69	44
1976	365.41	233	248	117	27.13	4
1978	1,567.27	956	1,016	551	29.13	19
1979	57,249.98	34,396	36,538	20,712	29.57	700
1980	31,521.69	18,510	19,663	11,859	30.58	388
1989	206,945.03	98,527	104,662	102,283	37.96	2,694
1990	387,918.52	179,335	190,501	197,418	38.96	5,067
1991	432,458.78	195,385	207,550	224,909	39.44	5,703
1992	155,406.46	68,037	72,273	83,133	40.45	2,055
1993	196,252.86	83,211	88,392	107,861	41.44	2,603
1994	111,996.20	45,918	48,777	63,219	42.45	1,489
1995	994,725.81	394,110	418,649	576,077	43.44	13,261
1996	715,764.96	275,570	292,728	423,037	43.93	9,630
1997	624,235.79	231,591	246,011	378,225	44.93	8,418
1998	53,834.56	19,219	20,416	33,419	45.93	728
1999	13,275.99	4,554	4,838	8,438	46.93	180
2001	1,241.22	391	415	826	48.93	17
2004	32,512.02	8,941	9,498	23,014	51.42	448
2005	876.04	228	242	634	52.43	12
2011	2,534,623.05	446,601	474,408	2,060,215	58.43	35,260
2013	3,172,428.36	469,519	498,753	2,673,675	60.43	44,244
2014	1,852,815.14	248,277	263,736	1,589,079	61.42	25,872
2015	2,730,846.74	327,155	347,525	2,383,322	62.43	38,176
2016	433,784.18	46,198	49,074	384,710	62.92	6,114
2017	805,675.05	74,364	78,994	726,681	63.92	11,369
2018	3,071,604.64	239,892	254,828	2,816,777	64.92	43,388
2019	1,645,698.10	105,160	111,708	1,533,990	65.92	23,270
2020	1,850,167.93	91,953	97,678	1,752,490	66.92	26,188
2021	2,437,194.68	86,520	91,907	2,345,288	67.92	34,530
2022	5,166.66	110	117	5,050	68.92	73
2023	5.99			6	69.92	
	24,960,133.41	4,112,644	4,368,392	20,591,741		345,404

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 59.6 1.38

WEST PENN POWER COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. 0						
1922	8.90	9	9			
1925	66.58	65	58	9	2.51	4
1926	33.15	32	29	4	2.50	2
1927	118.73	115	103	16	3.50	5
1928	164.18	158	141	23	3.50	7
1929	135.01	130	116	19	3.54	5
1930	84.54	81	72	13	3.59	4
1931	84.54	81	72	13	4.58	3
1932	75.41	72	64	11	4.65	2
1933	5,976.36	5,679	5,071	905	4.74	191
1934	168.17	160	143	25	4.84	5
1935	100.86	96	86	15	4.95	3
1936	193.21	183	163	30	5.09	6
1937	328.84	310	277	52	5.25	10
1939	191.94	178	159	33	6.41	5
1941	662.40	612	546	116	6.79	17
1942	70.35	65	58	12	6.99	2
1943	176.53	162	145	32	7.22	4
1944	867.41	793	708	159	7.46	21
1945	2,804.03	2,553	2,280	524	7.71	68
1946	116.01	105	94	22	7.97	3
1947	72.03	65	58	14	8.25	2
1948	3,674.19	3,301	2,948	726	8.54	85
1949	2,904.47	2,597	2,319	585	8.83	66
1950	1,418.63	1,262	1,127	292	9.14	32
1954	622.51	541	483	140	10.50	13
1955	58.80	51	46	13	10.87	1
1956	678.62	582	520	159	11.24	14
1957	91.14	78	70	21	11.62	2
1958	1,624.16	1,372	1,225	399	12.02	33
1959	976.33	819	731	245	12.42	20
1960	1,364.94	1,135	1,014	351	12.84	27
1961	1,653.27	1,364	1,218	435	13.26	33
1962	6,740.17	5,513	4,923	1,817	13.68	133
1963	13,097.42	10,618	9,481	3,616	14.13	256
1964	5,555.63	4,462	3,984	1,572	14.58	108
1965	235,958.31	187,728	167,633	68,325	15.03	4,546
1966	32,873.93	25,898	23,126	9,748	15.49	629
1967	24,371.47	19,002	16,968	7,403	15.96	464
1968	64,759.14	49,955	44,608	20,151	16.45	1,225
1969	58,491.24	44,313	39,570	18,921	17.44	1,085
1970	107,077.40	80,201	71,616	35,461	17.93	1,978
1971	30,448.37	22,538	20,125	10,323	18.43	560

WEST PENN POWER COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. 0						
1972	70,066.74	51,240	45,755	24,312	18.92	1,285
1973	161,967.38	116,973	104,452	57,515	19.43	2,960
1974	129,673.24	92,431	82,537	47,136	19.94	2,364
1975	147,751.32	103,899	92,777	54,974	20.47	2,686
1976	127,429.28	88,372	78,912	48,517	20.99	2,311
1977	91,279.51	61,970	55,337	35,943	21.99	1,635
1978	155,373.59	103,914	92,791	62,583	22.53	2,778
1979	265,808.27	175,061	156,322	109,486	23.07	4,746
1980	193,453.67	125,397	111,974	81,480	23.61	3,451
1981	118,927.72	75,816	67,700	51,228	24.17	2,119
1982	267,494.29	166,515	148,691	118,803	25.17	4,720
1983	157,352.51	96,237	85,936	71,417	25.72	2,777
1984	283,397.56	170,152	151,938	131,460	26.29	5,000
1985	196,307.06	115,625	103,248	93,059	26.86	3,465
1986	461,238.82	266,365	237,853	223,386	27.44	8,141
1987	436,217.70	245,198	218,951	217,267	28.44	7,639
1988	547,012.37	300,966	268,750	278,262	29.02	9,589
1989	666,464.23	358,691	320,296	346,168	29.60	11,695
1990	557,903.98	293,457	262,045	295,859	30.19	9,800
1991	743,118.83	379,139	338,555	404,564	31.20	12,967
1992	897,453.24	446,662	398,850	498,603	31.79	15,684
1993	594,800.69	288,478	257,599	337,202	32.39	10,411
1994	657,146.55	308,202	275,211	381,936	33.40	11,435
1995	1,032,097.54	470,636	420,258	611,840	34.00	17,995
1996	953,416.29	422,173	376,982	576,434	34.61	16,655
1997	772,768.72	331,750	296,239	476,530	35.23	13,526
1998	467,739.06	193,223	172,540	295,199	36.23	8,148
1999	307,379.63	122,767	109,626	197,754	36.85	5,366
2000	1,131,481.31	436,073	389,394	742,087	37.48	19,800
2001	571,518.67	210,890	188,316	383,203	38.48	9,958
2002	863,903.03	306,513	273,703	590,200	39.10	15,095
2003	1,099,359.60	371,803	332,004	767,356	40.11	19,131
2004	716,162.61	231,822	207,007	509,156	40.74	12,498
2005	521,626.60	161,183	143,929	377,698	41.38	9,128
2006	466,759.58	136,387	121,788	344,972	42.38	8,140
2007	1,028,603.87	285,129	254,608	773,996	43.02	17,992
2008	353,903.70	92,723	82,798	271,106	43.67	6,208
2009	411,269.10	100,761	89,975	321,294	44.67	7,193
2010	592,190.50	135,908	121,360	470,830	45.32	10,389
2011	696,571.04	148,021	132,176	564,395	46.32	12,185
2012	459,876.64	90,412	80,734	379,143	46.98	8,070
2013	101,578.35	18,345	16,381	85,197	47.64	1,788
2014	214,198.99	35,000	31,254	182,945	48.64	3,761

WEST PENN POWER COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. 0						
2015	144,979.96	21,312	19,031	125,949	49.31	2,554
2016	632,625.62	82,115	73,325	559,301	50.30	11,119
2017	99,218.15	11,222	10,021	89,197	50.97	1,750
2018	215,114.77	20,694	18,479	196,636	51.65	3,807
2019	302,363.75	23,947	21,384	280,980	52.32	5,370
2020	631,155.47	39,132	34,943	596,212	52.99	11,251
2021	332,360.73	14,790	13,206	319,155	53.68	5,946
2022	246,301.85	6,601	5,894	240,408	54.37	4,422
2023	740,222.25	6,736	6,016	734,207	54.45	13,484
	24,641,325.25	9,433,862	8,424,038	16,217,288		434,066

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 37.4 1.76

WEST PENN POWER COMPANY

ACCOUNT 366.50 UNDERGROUND CONDUIT - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. 0						
2014	339.99	56	37	303	48.64	6
2015	2,253.78	331	219	2,035	49.31	41
2017	863.00	98	65	798	50.97	16
2018	5,757.08	554	367	5,390	51.65	104
2019	1,821.40	144	95	1,726	52.32	33
	11,035.25	1,183	783	10,252		200

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 51.3 1.81

WEST PENN POWER COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. 0						
1926	413.01	407	413			
1933	608.42	589	604	4	2.95	1
1937	33.80	32	33	1	3.59	
1941	377.34	358	367	10	4.45	2
1945	1,235.83	1,155	1,185	51	5.53	9
1946	129.79	121	124	6	5.83	1
1947	354.39	328	337	17	6.15	3
1948	39.98	37	38	2	6.47	
1949	3,002.13	2,773	2,846	156	6.15	25
1950	10.56	10	10	1	6.50	
1951	882.57	806	827	56	6.87	8
1953	11,283.42	10,261	10,530	753	7.02	107
1954	2,101.48	1,899	1,949	152	7.42	20
1955	22.91	21	22	1	7.83	
1957	1,044.20	930	954	90	8.13	11
1958	2,038.93	1,803	1,850	189	8.58	22
1959	1,504.41	1,320	1,355	149	9.03	17
1960	1,578.29	1,383	1,419	159	8.96	18
1961	2,117.61	1,840	1,888	230	9.44	24
1962	9,011.60	7,759	7,963	1,049	9.93	106
1963	34,934.07	30,012	30,799	4,135	9.92	417
1964	31,950.45	27,183	27,896	4,054	10.43	389
1965	160,318.10	135,982	139,550	20,768	10.47	1,984
1966	141,208.01	118,544	121,654	19,554	10.99	1,779
1967	20,234.36	16,807	17,248	2,986	11.52	259
1968	111,686.97	92,365	94,788	16,899	11.61	1,456
1969	70,082.84	57,293	58,796	11,287	12.17	927
1970	151,170.29	122,115	125,319	25,851	12.73	2,031
1971	67,133.83	53,922	55,337	11,797	12.86	917
1972	207,478.14	164,551	168,869	38,609	13.44	2,873
1973	174,258.34	136,409	139,988	34,270	14.01	2,446
1974	321,961.91	250,229	256,795	65,167	14.19	4,592
1975	469,587.36	359,845	369,287	100,300	14.79	6,782
1976	314,101.48	237,209	243,433	70,668	15.40	4,589
1977	192,305.14	143,075	146,829	45,476	16.00	2,842
1978	414,686.00	305,665	313,685	101,001	16.23	6,223
1979	544,182.09	394,750	405,108	139,074	16.85	8,254
1980	1,056,542.90	753,738	773,515	283,028	17.48	16,192
1981	637,581.48	447,072	458,802	178,779	18.11	9,872
1982	573,531.72	397,457	407,886	165,646	18.38	9,012
1983	494,480.40	336,444	345,272	149,208	19.02	7,845
1984	832,111.30	555,518	570,094	262,017	19.67	13,321
1985	928,240.88	607,534	623,475	304,766	20.32	14,998

WEST PENN POWER COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. 0						
1986	1,168,983.16	753,994	773,777	395,206	20.64	19,148
1987	1,171,836.66	739,898	759,312	412,525	21.31	19,358
1988	1,819,301.72	1,123,783	1,153,269	666,033	21.97	30,316
1989	1,436,450.09	867,329	890,086	546,364	22.64	24,133
1990	1,502,177.29	890,791	914,164	588,013	22.99	25,577
1991	1,911,358.38	1,105,721	1,134,733	776,625	23.68	32,797
1992	2,528,883.64	1,425,785	1,463,195	1,065,689	24.37	43,730
1993	1,943,717.11	1,067,101	1,095,100	848,617	25.06	33,863
1994	2,758,745.21	1,481,170	1,520,033	1,238,712	25.45	48,672
1995	3,431,182.24	1,789,705	1,836,664	1,594,518	26.14	60,999
1996	3,729,421.37	1,887,087	1,936,601	1,792,820	26.85	66,772
1997	5,356,094.46	2,625,558	2,694,448	2,661,646	27.56	96,576
1998	745,229.90	353,463	362,737	382,493	28.26	13,535
1999	6,452,638.80	2,972,085	3,050,067	3,402,572	28.69	118,598
2000	10,494,820.65	4,661,799	4,784,116	5,710,705	29.41	194,176
2001	594,089.24	253,973	260,637	333,452	30.13	11,067
2002	3,302,672.60	1,363,343	1,399,115	1,903,558	30.58	62,248
2003	2,688,602.57	1,063,611	1,091,518	1,597,085	31.32	50,992
2004	1,774,311.80	671,222	688,834	1,085,478	32.05	33,868
2005	3,674,863.76	1,325,891	1,360,680	2,314,184	32.78	70,597
2006	3,174,269.50	1,094,488	1,123,205	2,051,064	33.26	61,668
2007	9,741,268.70	3,182,472	3,265,975	6,475,294	34.01	190,394
2008	10,489,536.00	3,234,973	3,319,853	7,169,683	34.75	206,322
2009	1,598,296.04	465,743	477,963	1,120,333	35.25	31,782
2010	5,524,112.90	1,506,426	1,545,952	3,978,161	36.00	110,504
2011	5,975,916.84	1,523,859	1,563,842	4,412,075	36.52	120,813
2012	5,666,299.62	1,336,113	1,371,170	4,295,130	37.28	115,213
2013	5,778,358.10	1,256,215	1,289,176	4,489,182	37.81	118,730
2014	6,708,181.52	1,325,537	1,360,317	5,347,865	38.58	138,618
2015	7,599,357.32	1,356,485	1,392,077	6,207,280	39.12	158,673
2016	8,206,652.27	1,304,858	1,339,095	6,867,557	39.67	173,117
2017	7,934,383.49	1,103,673	1,132,631	6,801,752	40.23	169,072
2018	12,122,091.54	1,440,104	1,477,890	10,644,202	40.80	260,887
2019	15,538,975.31	1,532,143	1,572,344	13,966,631	41.16	339,325
2020	14,675,878.68	1,140,316	1,170,236	13,505,643	41.55	325,046
2021	11,577,130.21	654,108	671,271	10,905,859	41.75	261,218
2022	12,580,573.07	437,804	449,291	12,131,282	41.60	291,617
2023	14,457,868.92	176,386	181,014	14,276,855	40.32	354,089
	225,822,089.41	58,272,563	59,801,527	166,020,562		4,604,484

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 36.1 2.04

WEST PENN POWER COMPANY

ACCOUNT 367.50 UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. 0						
1974	257.39	200	233	24	14.19	2
1975	9,909.08	7,593	8,842	1,067	14.79	72
1976	12,061.36	9,109	10,607	1,454	15.40	94
1977	2,586.87	1,925	2,242	345	16.00	22
1978	8,508.96	6,272	7,304	1,205	16.23	74
1979	7,746.71	5,619	6,543	1,204	16.85	71
1980	24,424.68	17,425	20,291	4,134	17.48	236
1981	19,962.71	13,998	16,301	3,662	18.11	202
1982	35,025.80	24,273	28,266	6,760	18.38	368
1983	21,904.64	14,904	17,356	4,549	19.02	239
1984	13,639.11	9,105	10,603	3,036	19.67	154
1985	8,601.83	5,630	6,556	2,046	20.32	101
1986	42,722.03	27,556	32,089	10,633	20.64	515
1988	94,025.00	58,079	67,633	26,392	21.97	1,201
1989	120,896.67	72,997	85,004	35,893	22.64	1,585
1990	28,362.07	16,819	19,586	8,776	22.99	382
1991	41,887.31	24,232	28,218	13,669	23.68	577
1992	88,791.32	50,061	58,296	30,495	24.37	1,251
1993	40,153.51	22,044	25,670	14,484	25.06	578
1994	260,718.95	139,980	163,006	97,713	25.45	3,839
1995	285,807.01	149,077	173,599	112,208	26.14	4,293
1996	248,196.38	125,587	146,245	101,951	26.85	3,797
1997	299,852.64	146,988	171,166	128,687	27.56	4,669
1998	2,993,590.71	1,419,860	1,653,415	1,340,176	28.26	47,423
1999	33,399.18	15,384	17,915	15,484	28.69	540
2000	723,599.68	321,423	374,294	349,306	29.41	11,877
2001	173,097.38	73,999	86,171	86,926	30.13	2,885
2002	265,286.68	109,510	127,524	137,763	30.58	4,505
2003	32,644.15	12,914	15,038	17,606	31.32	562
2004	107,692.66	40,740	47,441	60,252	32.05	1,880
2005	1,132,280.55	408,527	475,726	656,555	32.78	20,029
2006	73,813.31	25,451	29,637	44,176	33.26	1,328
2007	1,075,677.99	351,424	409,231	666,447	34.01	19,596
2008	1,804,950.50	556,647	648,211	1,156,740	34.75	33,287
2009	255,638.16	74,493	86,747	168,891	35.25	4,791
2010	646,839.42	176,393	205,408	441,431	36.00	12,262
2011	2,110,521.45	538,183	626,710	1,483,811	36.52	40,630
2013	6,667.18	1,449	1,687	4,980	37.81	132
2014	16,863.11	3,332	3,880	12,983	38.58	337
2015	12,278.66	2,192	2,553	9,726	39.12	249
2016	2,655.67	422	491	2,165	39.67	55
2017	8,235.16	1,146	1,335	6,900	40.23	172
2018	38,418.25	4,564	5,315	33,103	40.80	811

WEST PENN POWER COMPANY

ACCOUNT 367.50 UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. 0						
2019	13,549.11	1,336	1,556	11,993	41.16	291
2020	100,750.80	7,828	9,115	91,636	41.55	2,205
2023	275,565.94	3,362	3,915	271,651	40.32	6,737
	13,620,057.73	5,100,052	5,938,971	7,681,087		236,906
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					32.4	1.74

WEST PENN POWER COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-R1.5						
NET SALVAGE PERCENT.. 0						
1929	7,267.60	7,211	6,844	424	0.74	424
1930	7,505.32	7,439	7,061	444	0.84	444
1931	2,401.04	2,377	2,256	145	0.95	145
1934	1,707.24	1,666	1,581	126	2.24	56
1936	1,354.92	1,316	1,249	106	2.59	41
1937	3,593.26	3,481	3,304	289	2.79	104
1938	1,463.58	1,414	1,342	122	2.99	41
1939	10,420.42	10,038	9,527	893	3.22	277
1940	23,598.05	22,659	21,507	2,091	3.46	604
1941	17,197.46	16,458	15,621	1,576	3.71	425
1942	5,445.00	5,192	4,928	517	3.97	130
1944	1,935.62	1,831	1,738	198	4.54	44
1945	16,935.83	15,954	15,143	1,793	4.83	371
1946	69,423.85	65,106	61,795	7,629	5.14	1,484
1947	149,213.73	139,261	132,178	17,036	5.47	3,114
1948	166,373.64	154,495	146,637	19,737	5.80	3,403
1949	106,564.15	98,444	93,437	13,127	6.15	2,134
1950	119,065.61	110,267	104,659	14,407	5.87	2,454
1951	126,489.90	116,472	110,548	15,942	6.24	2,555
1952	110,828.37	101,430	96,271	14,557	6.62	2,199
1953	137,698.91	125,223	118,854	18,845	7.02	2,684
1954	129,339.89	117,751	111,762	17,578	6.84	2,570
1955	358,619.20	324,263	307,771	50,848	7.26	7,004
1956	339,814.81	305,086	289,569	50,246	7.68	6,542
1957	245,577.77	218,834	207,704	37,874	8.13	4,659
1958	464,990.72	414,214	393,147	71,844	8.03	8,947
1959	344,533.61	304,430	288,946	55,588	8.50	6,540
1960	344,321.16	301,729	286,383	57,938	8.96	6,466
1961	276,448.24	241,892	229,589	46,859	8.93	5,247
1962	237,746.53	206,174	195,688	42,059	9.42	4,465
1963	194,770.05	168,515	159,944	34,826	9.43	3,693
1964	260,606.11	223,287	211,930	48,676	9.94	4,897
1965	366,186.76	312,760	296,853	69,334	9.99	6,940
1966	265,066.20	224,034	212,639	52,427	10.53	4,979
1967	226,063.19	189,034	179,420	46,643	11.07	4,213
1968	322,541.05	268,515	254,858	67,683	11.17	6,059
1969	897,383.29	738,546	700,983	196,400	11.72	16,758
1970	1,499,028.83	1,227,105	1,164,693	334,336	11.86	28,190
1971	1,485,759.80	1,209,111	1,147,614	338,146	12.01	28,155
1972	1,482,064.85	1,190,691	1,130,131	351,934	12.60	27,931
1973	1,788,972.74	1,427,421	1,354,821	434,152	12.79	33,945
1974	2,572,213.81	2,024,332	1,921,372	650,842	13.40	48,570
1975	1,831,080.50	1,429,708	1,356,992	474,088	13.61	34,834

WEST PENN POWER COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-R1.5						
NET SALVAGE PERCENT.. 0						
1976	3,087,283.99	2,375,665	2,254,836	832,448	14.23	58,500
1977	4,250,808.25	3,241,666	3,076,791	1,174,017	14.48	81,079
1978	4,896,652.18	3,698,441	3,510,334	1,386,318	14.74	94,051
1979	4,118,202.88	3,060,648	2,904,980	1,213,223	15.38	78,883
1980	4,208,911.25	3,094,392	2,937,008	1,271,903	15.67	81,168
1981	4,774,899.51	3,470,397	3,293,889	1,481,011	15.98	92,679
1982	4,802,801.12	3,428,239	3,253,875	1,548,926	16.64	93,084
1983	5,515,023.82	3,886,437	3,688,769	1,826,255	16.97	107,617
1984	5,265,569.15	3,660,624	3,474,441	1,791,128	17.32	103,414
1985	6,479,817.12	4,415,347	4,190,778	2,289,039	18.00	127,169
1986	6,158,043.01	4,133,278	3,923,055	2,234,988	18.37	121,665
1987	7,291,653.84	4,816,867	4,571,876	2,719,778	18.75	145,055
1988	7,995,284.86	5,193,737	4,929,578	3,065,707	19.15	160,089
1989	9,590,470.29	6,120,638	5,809,336	3,781,134	19.56	193,310
1990	9,117,597.88	5,681,175	5,392,224	3,725,374	20.26	183,878
1991	7,547,480.08	4,611,510	4,376,964	3,170,516	20.69	153,239
1992	9,406,784.81	5,629,961	5,343,615	4,063,170	21.13	192,294
1993	7,095,041.50	4,154,856	3,943,536	3,151,506	21.58	146,038
1994	8,672,804.45	4,963,446	4,711,000	3,961,804	22.05	179,674
1995	9,278,820.20	5,183,149	4,919,529	4,359,291	22.52	193,574
1996	5,509,129.47	2,999,721	2,847,152	2,661,977	23.01	115,688
1997	13,137,302.77	6,962,770	6,608,636	6,528,667	23.50	277,816
1998	4,560,270.49	2,348,995	2,229,523	2,330,747	24.00	97,114
1999	8,121,277.09	4,059,014	3,852,568	4,268,709	24.52	174,091
2000	15,755,165.79	7,627,076	7,239,155	8,516,011	25.04	340,096
2001	7,446,977.78	3,485,186	3,307,926	4,139,052	25.58	161,808
2002	4,463,374.14	2,024,587	1,921,614	2,541,760	25.90	98,137
2003	4,974,059.54	2,171,674	2,061,220	2,912,840	26.45	110,126
2004	7,155,528.03	2,999,597	2,847,034	4,308,494	27.01	159,515
2005	7,805,170.35	3,147,825	2,987,723	4,817,447	27.37	176,012
2006	1,347,228.89	521,108	494,604	852,625	27.75	30,725
2007	8,485,422.87	3,122,636	2,963,815	5,521,608	28.34	194,834
2008	22,300,431.54	7,811,841	7,414,523	14,885,909	28.75	517,771
2009	1,911,926.46	634,760	602,475	1,309,451	29.17	44,890
2010	19,869,704.81	6,223,192	5,906,674	13,963,031	29.60	471,724
2011	24,512,939.55	7,231,317	6,863,525	17,649,415	29.87	590,874
2012	11,078,498.63	3,044,371	2,889,531	8,188,968	30.34	269,907
2013	9,945,878.99	2,538,188	2,409,093	7,536,786	30.65	245,898
2014	9,303,708.30	2,191,954	2,080,469	7,223,239	30.82	234,369
2015	10,476,421.89	2,244,050	2,129,915	8,346,507	31.18	267,688
2016	11,755,726.49	2,266,504	2,151,227	9,604,499	31.41	305,778
2017	11,392,603.22	1,948,135	1,849,051	9,543,552	31.52	302,778
2018	14,098,953.86	2,093,695	1,987,207	12,111,747	31.54	384,012

WEST PENN POWER COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-R1.5						
NET SALVAGE PERCENT.. 0						
2019	20,122,004.28	2,517,263	2,389,233	17,732,771	31.47	563,482
2020	16,305,265.45	1,637,049	1,553,787	14,751,478	31.34	470,692
2021	16,400,409.75	1,230,031	1,167,470	15,232,940	30.83	494,095
2022	19,806,940.56	950,733	902,378	18,904,563	29.75	635,447
2023	21,385,437.20	393,492	373,478	21,011,959	26.60	789,923
	476,001,320.99	185,322,403	175,896,709	300,104,612		11,436,487
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					26.2	2.40

WEST PENN POWER COMPANY

ACCOUNT 369.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. 0						
1928	24.28	24	24			
1931	29.41	29	29			
1932	15.91	15	16			
1936	42.33	41	42			
1940	26.24	25	26			
1942	20.30	19	20			
1944	69.10	65	69			
1948	56.21	52	56			
1949	164.51	152	165			
1952	30.75	28	31			
1954	98,658.59	89,138	98,659			
1955	136,233.58	122,256	136,234			
1956	218,697.09	194,859	218,697			
1957	236,612.20	210,845	236,612			
1958	185,924.01	164,394	184,897	1,027	8.58	120
1959	196,368.76	172,255	193,739	2,630	9.03	291
1960	220,360.04	193,102	217,186	3,174	8.96	354
1961	259,162.21	225,160	253,242	5,920	9.44	627
1962	242,765.54	209,021	235,090	7,676	9.93	773
1963	221,673.96	190,440	214,192	7,482	9.92	754
1964	240,922.89	204,977	230,542	10,381	10.43	995
1965	250,942.74	212,850	239,396	11,547	10.47	1,103
1966	259,244.62	217,636	244,779	14,466	10.99	1,316
1967	220,628.38	183,254	206,109	14,519	11.52	1,260
1968	322,144.09	266,413	299,640	22,504	11.61	1,938
1969	341,680.17	279,324	314,161	27,519	12.17	2,261
1970	347,938.11	281,064	316,118	31,820	12.73	2,500
1971	398,161.94	319,804	359,690	38,472	12.86	2,992
1972	662,306.41	525,275	590,787	71,519	13.44	5,321
1973	806,827.95	631,585	710,356	96,472	14.01	6,886
1974	779,845.22	606,096	681,688	98,157	14.19	6,917
1975	1,324,444.49	1,014,922	1,141,502	182,942	14.79	12,369
1976	1,090,575.45	823,603	926,322	164,253	15.40	10,666
1977	1,380,337.97	1,026,971	1,155,054	225,284	16.00	14,080
1978	1,532,003.60	1,129,240	1,270,078	261,926	16.23	16,138
1979	1,531,485.44	1,110,940	1,249,496	281,989	16.85	16,735
1980	1,342,688.99	957,874	1,077,339	265,350	17.48	15,180
1981	1,408,564.57	987,685	1,110,868	297,697	18.11	16,438
1982	1,331,309.87	922,598	1,037,664	293,646	18.38	15,976
1983	1,494,034.78	1,016,541	1,143,323	350,712	19.02	18,439
1984	1,756,396.43	1,172,570	1,318,812	437,584	19.67	22,246
1985	1,799,150.14	1,177,544	1,324,406	474,744	20.32	23,363
1986	2,148,991.49	1,386,100	1,558,973	590,018	20.64	28,586

WEST PENN POWER COMPANY

ACCOUNT 369.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. 0						
1987	2,149,792.73	1,357,379	1,526,670	623,123	21.31	29,241
1988	2,321,446.95	1,433,958	1,612,800	708,647	21.97	32,255
1989	2,545,802.45	1,537,156	1,728,869	816,933	22.64	36,084
1990	2,967,602.24	1,759,788	1,979,268	988,334	22.99	42,990
1991	2,529,600.45	1,463,374	1,645,885	883,715	23.68	37,319
1992	2,401,386.40	1,353,902	1,522,760	878,626	24.37	36,054
1993	2,701,452.70	1,483,098	1,668,069	1,033,384	25.06	41,236
1994	2,860,764.03	1,535,944	1,727,506	1,133,258	25.45	44,529
1995	3,252,650.34	1,696,582	1,908,179	1,344,471	26.14	51,433
1996	3,388,907.64	1,714,787	1,928,654	1,460,254	26.85	54,386
1997	5,344,000.34	2,619,629	2,946,347	2,397,653	27.56	86,998
1998	1,621,915.61	769,275	865,218	756,698	28.26	26,776
1999	4,554,073.19	2,097,606	2,359,218	2,194,855	28.69	76,502
2000	5,035,249.97	2,236,658	2,515,613	2,519,637	29.41	85,673
2001	37.64	16	18	20	30.13	1
2002	2,027,170.17	836,816	941,183	1,085,987	30.58	35,513
2003	2,369,924.20	937,542	1,054,472	1,315,452	31.32	42,000
2004	2,103,783.47	795,861	895,120	1,208,663	32.05	37,712
2005	4,293,316.14	1,549,028	1,742,222	2,551,094	32.78	77,825
2006	539,821.40	186,130	209,344	330,477	33.26	9,936
2007	783,302.85	255,905	287,821	495,482	34.01	14,569
2008	5,190,709.95	1,600,815	1,800,468	3,390,242	34.75	97,561
2010	1,653,263.04	450,845	507,074	1,146,189	36.00	31,839
2011	2,333,674.10	595,087	669,306	1,664,368	36.52	45,574
2012	2,971,741.21	700,737	788,132	2,183,609	37.28	58,573
2013	3,188,022.10	693,076	779,516	2,408,506	37.81	63,700
2014	4,031,926.76	796,709	896,074	3,135,853	38.58	81,282
2015	4,137,301.98	738,508	830,614	3,306,688	39.12	84,527
2016	4,598,384.11	731,143	822,331	3,776,053	39.67	95,187
2017	3,655,493.08	508,479	571,896	3,083,597	40.23	76,649
2018	4,335,030.87	515,002	579,233	3,755,798	40.80	92,054
2019	5,088,735.28	501,749	564,327	4,524,408	41.16	109,922
2020	4,041,243.72	314,005	353,167	3,688,077	41.55	88,762
2021	4,265,268.30	240,988	271,044	3,994,224	41.75	95,670
2022	4,316,323.78	150,208	168,942	4,147,382	41.60	99,697
2023	4,059,034.10	49,520	55,696	4,003,339	40.32	99,289
	138,445,714.05	54,434,091	61,219,185	77,226,529		2,365,942

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.6 1.71

WEST PENN POWER COMPANY

ACCOUNT 370.30 METERS - SMART GRID

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-S2						
NET SALVAGE PERCENT.. 0						
2013	117,845.05	78,815	60,848	56,997	5.20	10,961
2014	362,966.32	226,890	175,168	187,798	5.70	32,947
2015	3,162,532.54	1,825,414	1,409,288	1,753,245	6.23	281,420
2016	24,568,644.29	12,861,685	9,929,699	14,638,945	6.83	2,143,330
2017	23,714,754.78	11,022,618	8,509,871	15,204,884	7.49	2,030,025
2018	70,714,287.53	28,391,786	21,919,516	48,794,772	8.20	5,950,582
2019	42,191,232.06	14,066,557	10,859,906	31,331,326	9.00	3,481,258
2020	11,095,560.91	2,912,585	2,248,624	8,846,937	9.83	899,994
2021	9,033,137.59	1,702,746	1,314,583	7,718,555	10.76	717,338
2022	5,091,051.13	578,343	446,502	4,644,549	11.71	396,631
2023	5,777,915.64	218,405	168,617	5,609,299	12.71	441,330
	195,829,927.84	73,885,844	57,042,622	138,787,306		16,385,816

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.5 8.37

WEST PENN POWER COMPANY

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 32-R1.5						
NET SALVAGE PERCENT.. 0						
1960	5,548.96	5,532	5,549			
1961	69,689.85	69,258	69,690			
1962	31,849.08	31,339	31,849			
1963	16,197.65	15,875	16,198			
1964	21,181.21	20,669	21,181			
1965	16,335.55	15,863	16,336			
1966	4,620.55	4,463	4,621			
1967	206.35	198	206			
1970	17,472.59	16,547	17,473			
1971	5,077.01	4,798	5,077			
1972	3,747.10	3,512	3,747			
1973	39,718.16	37,105	39,718			
1974	41,208.27	38,142	41,208			
1975	55,543.03	51,183	55,543			
1976	44,808.08	41,080	44,808			
1977	16,202.99	14,693	16,203			
1978	37,386.15	33,681	37,386			
1979	56,606.28	50,629	56,606			
1980	56,079.43	49,765	56,079			
1981	47,762.90	42,022	47,763			
1982	34,005.31	29,636	34,005			
1983	40,790.35	35,186	40,790			
1984	42,253.53	36,220	42,254			
1985	36,090.40	30,569	36,090			
1986	3,875.57	3,241	3,876			
1987	2,863.84	2,373	2,864			
1988	1,302.81	1,064	1,303			
1989	1,289.81	1,041	1,281	9	8.24	1
1990	94.70	75	92	3	8.69	
1991	618.01	484	595	23	9.00	3
1992	3,006.29	2,311	2,843	163	9.48	17
1993	8,426.48	6,374	7,841	585	9.82	60
1994	7,766.68	5,774	7,103	664	10.18	65
1995	5,013.26	3,644	4,483	530	10.71	49
1996	119,841.18	85,351	104,999	14,842	11.11	1,336
1997	411,534.78	286,840	352,870	58,665	11.52	5,092
1998	1,218,195.16	829,347	1,020,260	197,935	11.96	16,550
1999	17,569.86	11,666	14,351	3,219	12.40	260
2000	1,118,951.35	723,066	889,514	229,437	12.87	17,827
2001	224,728.37	141,084	173,561	51,167	13.34	3,836
2002	51,953.69	31,609	38,885	13,069	13.84	944
2003	60,192.77	35,417	43,570	16,623	14.34	1,159
2004	11,843.77	6,744	8,296	3,548	14.75	241

WEST PENN POWER COMPANY

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 32-R1.5						
NET SALVAGE PERCENT.. 0						
2005	45,933.53	25,153	30,943	14,991	15.28	981
2006	11,555.57	6,087	7,488	4,068	15.72	259
2007	32,826.57	16,518	20,320	12,507	16.29	768
2008	567,105.08	272,494	335,222	231,883	16.76	13,836
2009	2,061.04	941	1,158	903	17.24	52
2011	2,587,067.61	1,054,230	1,296,912	1,290,156	18.17	71,005
2012	302,871.14	115,636	142,255	160,616	18.62	8,626
2013	276,027.39	97,962	120,513	155,514	19.09	8,146
2014	484,849.97	158,934	195,520	289,330	19.48	14,853
2015	309,543.48	92,615	113,935	195,608	19.91	9,825
2016	163,946.46	44,397	54,617	109,329	20.20	5,412
2017	194,569.20	46,794	57,566	137,003	20.53	6,673
2018	170,063.55	35,543	43,725	126,339	20.82	6,068
2019	209,419.62	36,942	45,446	163,974	21.01	7,805
2020	148,353.69	21,126	25,989	122,365	21.07	5,808
2021	141,001.08	15,059	18,526	122,475	20.92	5,854
2022	180,897.53	12,428	15,289	165,609	20.33	8,146
2023	149,783.82	3,984	4,901	144,883	18.33	7,904
	9,987,325.49	4,912,313	5,949,292	4,038,034		229,461

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.6 2.30

WEST PENN POWER COMPANY

ACCOUNT 372.00 LEASED PROPERTY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 30-R1.5						
NET SALVAGE PERCENT.. 0						
1996	296,546.83	219,385	270,732	25,815	9.67	2,670
2018	71.80	16	19	52	19.44	3
	296,618.63	219,401	270,751	25,867		2,673

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.7 0.90

WEST PENN POWER COMPANY

ACCOUNT 373.10 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-L0						
NET SALVAGE PERCENT.. 0						
1922	25.68	26	26			
1923	1.21	1	1			
1924	53.38	53	53			
1925	68.96	68	28	41	1.50	27
1926	17.30	17	17			
1927	36.17	36	36			
1928	922.41	907	374	548	1.59	345
1929	87.57	86	35	53	1.65	32
1930	3,798.37	3,729	1,538	2,260	1.73	1,306
1931	79.48	78	32	47	1.84	26
1933	1,221.26	1,194	493	728	2.09	348
1935	155.49	151	62	93	2.41	39
1936	277.61	270	111	167	2.59	64
1937	8.35	8	8			
1938	353.21	341	141	212	2.99	71
1939	197.90	191	79	119	3.22	37
1940	105.58	102	42	64	2.71	24
1941	167.69	162	67	101	2.97	34
1942	879.40	846	349	530	3.25	163
1943	125.36	120	50	75	3.53	21
1944	374.86	358	148	227	3.83	59
1945	1,096.21	1,050	433	663	3.47	191
1946	6.46	6	6			
1947	17.14	16	7	10	4.15	2
1948	129.63	123	51	79	3.87	20
1949	2,154.92	2,039	841	1,314	4.24	310
1950	1,164.50	1,104	455	710	4.02	177
1951	3,522.28	3,320	1,370	2,152	4.42	487
1952	4,231.30	3,963	1,635	2,596	4.84	536
1953	530.00	497	205	325	4.69	69
1954	3,060.96	2,872	1,185	1,876	4.58	410
1955	884.50	824	340	544	5.03	108
1956	326.53	304	125	202	4.96	41
1957	16.22	15	6	10	5.44	2
1958	3,271.16	3,021	1,246	2,025	5.42	374
1960	4,404.54	4,056	1,673	2,732	5.46	500
1961	2,796.60	2,552	1,053	1,744	5.99	291
1962	3,059.83	2,785	1,149	1,911	6.07	315
1963	7,875.24	7,147	2,948	4,927	6.17	799
1964	3,748.75	3,390	1,399	2,350	6.29	374
1965	11,965.15	10,779	4,447	7,518	6.44	1,167
1966	68,682.99	61,609	25,416	43,267	6.60	6,556
1967	89,751.18	80,121	33,053	56,698	6.79	8,350

WEST PENN POWER COMPANY

ACCOUNT 373.10 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-L0						
NET SALVAGE PERCENT.. 0						
1968	149,124.19	133,257	54,974	94,150	6.61	14,244
1969	131,172.76	116,534	48,075	83,098	6.85	12,131
1970	184,708.66	163,061	67,269	117,440	7.10	16,541
1971	96,113.84	84,273	34,766	61,348	7.38	8,313
1972	168,158.77	147,223	60,736	107,423	7.32	14,675
1973	175,162.81	152,146	62,767	112,396	7.64	14,712
1974	128,361.94	111,187	45,869	82,493	7.65	10,783
1975	214,513.76	184,139	75,965	138,549	8.00	17,319
1976	142,478.09	121,819	50,255	92,223	8.06	11,442
1977	139,736.32	118,916	49,058	90,678	8.14	11,140
1978	120,556.39	102,027	42,090	78,466	8.26	9,500
1979	166,279.99	139,841	57,690	108,590	8.41	12,912
1980	211,138.92	176,343	72,749	138,390	8.58	16,129
1981	146,314.12	121,265	50,027	96,287	8.78	10,967
1982	100,159.53	82,301	33,953	66,207	9.01	7,348
1983	149,752.99	122,513	50,542	99,211	9.00	11,023
1984	128,656.42	104,186	42,981	85,675	9.28	9,232
1985	148,187.97	119,232	49,188	99,000	9.35	10,588
1986	151,086.47	120,114	49,552	101,534	9.67	10,500
1987	140,429.73	110,715	45,675	94,755	9.80	9,669
1988	255,347.75	199,427	82,272	173,076	9.95	17,395
1989	315,550.01	243,857	100,601	214,949	10.14	21,198
1990	398,249.52	304,183	125,488	272,762	10.36	26,328
1991	164,458.37	124,528	51,373	113,085	10.42	10,853
1992	200,734.28	150,490	62,083	138,651	10.52	13,180
1993	207,611.47	153,238	63,217	144,394	10.82	13,345
1994	241,095.68	175,662	72,468	168,628	10.99	15,344
1995	334,771.36	241,370	99,575	235,196	11.03	21,323
1996	385,253.29	273,337	112,763	272,490	11.26	24,200
1997	506,450.43	354,313	146,169	360,281	11.38	31,659
1998	665,126.61	457,940	188,919	476,208	11.54	41,266
1999	10,348.07	6,997	2,887	7,461	11.73	636
2000	1,099,315.04	728,516	300,543	798,772	11.96	66,787
2001	73,110.91	47,537	19,611	53,500	12.10	4,421
2002	2,609.74	1,667	688	1,922	12.17	158
2003	1,109.49	691	285	824	12.39	67
2004	5,125.53	3,118	1,286	3,840	12.55	306
2005	79,675.13	47,311	19,518	60,157	12.65	4,755
2006	26,443.80	15,271	6,300	20,144	12.80	1,574
2007	158,698.05	89,030	36,729	121,969	12.91	9,448
2008	1,004,349.80	546,366	225,399	778,951	12.99	59,965
2009	14,037.79	7,368	3,040	10,998	13.12	838
2010	691,998.77	349,390	144,138	547,861	13.24	41,379

WEST PENN POWER COMPANY

ACCOUNT 373.10 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-L0						
NET SALVAGE PERCENT.. 0						
2011	3,192,450.51	1,544,508	637,173	2,555,278	13.34	191,550
2012	517,976.92	239,461	98,787	419,190	13.38	31,330
2013	713,913.77	313,337	129,264	584,650	13.42	43,566
2014	672,285.40	277,788	114,599	557,686	13.49	41,341
2015	1,006,966.33	388,588	160,309	846,657	13.53	62,576
2016	1,640,357.31	585,608	241,587	1,398,770	13.51	103,536
2017	910,954.20	296,060	122,137	788,817	13.50	58,431
2018	837,566.54	243,229	100,342	737,225	13.44	54,853
2019	1,012,925.67	255,662	105,471	907,455	13.33	68,076
2020	991,929.83	208,305	85,934	905,996	13.17	68,792
2021	792,109.87	128,718	53,102	739,008	12.88	57,376
2022	944,254.50	101,602	41,915	902,340	12.45	72,477
2023	932,803.91	38,991	16,085	916,718	11.48	79,853
	24,221,712.65	11,874,893	4,898,971	19,322,741		1,623,025

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.9 6.70

WEST PENN POWER COMPANY

ACCOUNT 373.30 STREET LIGHTING AND SIGNAL SYSTEMS - LED

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-R2						
NET SALVAGE PERCENT.. 0						
2015	98,949.36	43,567	6,764	92,185	10.81	8,528
2016	4,572,378.32	1,817,520	282,161	4,290,217	11.37	377,328
2017	6,459,860.70	2,280,331	354,009	6,105,852	11.92	512,236
2018	3,106,961.32	950,109	147,500	2,959,461	12.49	236,946
2019	1,131,812.34	291,328	45,227	1,086,585	12.98	83,712
2020	1,134,554.39	233,945	36,319	1,098,235	13.48	81,471
2021	1,258,779.01	192,341	29,860	1,228,919	13.87	88,603
2022	1,777,452.64	170,991	26,545	1,750,908	14.10	124,178
2023	1,875,089.28	66,378	10,305	1,864,784	13.61	137,016
	21,415,837.36	6,046,510	938,690	20,477,147		1,650,018

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.4 7.70

WEST PENN POWER COMPANY

ACCOUNT 389.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
1983	3,637.01	2,003	2,035	1,602	33.03	49
1987	90,209.78	45,439	46,156	44,054	35.96	1,225
1989	23,585.85	11,229	11,406	12,180	37.96	321
1990	137,251.60	63,451	64,452	72,800	38.96	1,869
1993	8,146.57	3,454	3,508	4,639	41.44	112
1994	23,838.30	9,774	9,928	13,910	42.45	328
2007	6,473.97	1,506	1,530	4,944	54.43	91
2014	10.32	1	1	9	61.42	
	293,153.40	136,857	139,016	154,137		3,995

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 38.6 1.36

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ARNOLD SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. 0						
1939	1,260.78	1,183	1,187	74	5.59	13
1947	102.20	95	95	7	6.15	1
1948	188,432.17	174,978	175,605	12,827	5.80	2,212
1949	500.85	463	465	36	6.15	6
1950	1,110.37	1,028	1,032	79	5.87	13
1951	129.79	120	120	9	6.24	1
1952	1,372.74	1,266	1,271	102	6.02	17
1953	520.29	477	479	42	6.42	7
1954	7,829.66	7,183	7,209	621	6.26	99
1955	854.72	785	788	67	6.13	11
1957	2,768.04	2,522	2,531	237	6.50	36
1958	179.88	164	165	15	6.45	2
1960	215.95	196	197	19	6.43	3
1961	198,524.25	179,903	180,547	17,977	6.47	2,779
1962	2,034.39	1,839	1,846	189	6.53	29
1963	32,596.39	29,382	29,487	3,109	6.62	470
1964	1,334.82	1,199	1,203	132	6.73	20
1968	852.87	762	765	88	6.61	13
1971	694.08	616	618	76	6.67	11
1976	20,611.30	18,014	18,079	2,533	6.85	370
1979	6,452.82	5,600	5,620	833	6.78	123
1981	730.87	631	633	98	6.76	14
1983	1,696.76	1,450	1,455	242	6.89	35
1985	954.61	809	812	143	6.95	21
1988	111,321.76	92,865	93,198	18,124	7.06	2,567
1989	65,310.43	54,299	54,494	10,817	7.00	1,545
1990	3,106.20	2,570	2,579	527	6.99	75
1991	72,408.54	59,534	59,747	12,661	7.03	1,801
1992	51,338.16	41,882	42,032	9,306	7.11	1,309
1993	93,025.04	75,471	75,741	17,284	7.09	2,438
1994	51,016.14	41,088	41,235	9,781	7.13	1,372
2000	91,902.37	70,406	70,658	21,244	7.17	2,963
2002	24,373.01	18,290	18,356	6,017	7.15	842
2004	99,057.60	72,431	72,690	26,367	7.17	3,677
2007	33,109.80	22,998	23,080	10,029	7.25	1,383
2008	7,415.34	5,057	5,075	2,340	7.23	324
2011	275,701.58	174,381	175,006	100,696	7.26	13,870
2012	161,189.68	98,616	98,969	62,220	7.30	8,523
2013	51,905.66	30,630	30,740	21,166	7.29	2,903
2014	380,052.26	214,806	215,576	164,477	7.31	22,500

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ARNOLD SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. 0						
2015	58,489.42	31,421	31,534	26,956	7.32	3,683
2020	26,895.08	8,649	8,680	18,215	7.38	2,468
2023	970,698.63	61,542	61,762	908,936	7.39	122,995
	3,100,077.30	1,607,601	1,613,360	1,486,717		203,544
BOYCE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. 0						
1989	744,224.38	503,245	357,894	386,331	16.52	23,386
1990	2,319.78	1,546	1,099	1,220	16.75	73
2006	40,862.48	19,949	14,187	26,675	18.34	1,454
2007	5,408.14	2,561	1,821	3,587	18.34	196
2008	3,882.70	1,769	1,258	2,625	18.51	142
2009	87,429.54	38,417	27,321	60,108	18.50	3,249
2011	180,127.55	72,051	51,241	128,887	18.75	6,874
2013	202,031.16	72,125	51,293	150,738	18.91	7,971
2014	376,080.87	125,385	89,170	286,911	18.99	15,109
2015	255,819.35	78,946	56,144	199,675	19.05	10,482
2016	5,111.54	1,437	1,022	4,090	19.17	213
2020	11,402.67	1,740	1,237	10,165	19.44	523
2023	252,792.47	6,320	4,495	248,298	19.54	12,707
	2,167,492.63	925,491	658,183	1,509,309		82,379
BUTLER SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. 0						
1956	274,124.82	242,381	249,753	24,372	8.84	2,757
1958	2,768.85	2,448	2,522	246	8.58	29
1959	5,050.73	4,431	4,566	485	9.03	54
1960	3,962.73	3,473	3,579	384	8.96	43
1961	571.88	500	515	57	8.93	6
1962	693.18	605	623	70	8.92	8
1963	8,926.12	7,776	8,013	914	8.94	102
1964	351.07	305	314	37	8.99	4

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BUTLER SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. 0						
1969	1,781.40	1,515	1,561	220	9.60	23
1971	1,136.22	960	989	147	9.61	15
1972	2,389.06	2,018	2,079	310	9.48	33
1973	2,452.45	2,056	2,119	334	9.74	34
1975	1,446.01	1,206	1,243	203	9.64	21
1977	5,703.59	4,721	4,865	839	9.68	87
1981	226.13	184	190	37	9.85	4
1984	21,150.80	16,876	17,389	3,761	10.00	376
1985	1,345.22	1,067	1,099	246	10.04	25
1986	49,208.02	38,751	39,930	9,278	10.12	917
1987	2,634.76	2,058	2,121	514	10.23	50
1988	42,831.84	33,297	34,310	8,522	10.16	839
1989	73,454.14	56,765	58,492	14,963	10.14	1,476
1990	35,415.80	27,051	27,874	7,542	10.36	728
1991	18,643.63	14,178	14,609	4,034	10.24	394
1992	127,296.26	95,829	98,744	28,553	10.34	2,761
2000	56,286.89	38,759	39,938	16,349	10.63	1,538
2005	36,704.90	23,223	23,929	12,776	10.74	1,190
2007	65,720.57	39,689	40,896	24,824	10.82	2,294
2008	54,727.62	32,235	33,215	21,512	10.82	1,988
2012	81,203.29	41,649	42,916	38,287	10.92	3,506
2013	90,320.89	44,194	45,538	44,783	10.96	4,086
2014	206.67	96	99	108	10.99	10
2015	382,159.20	166,621	171,689	210,470	10.99	19,151
2019	306,942.52	88,522	91,215	215,728	11.10	19,435
2021	42,408.66	7,782	8,019	34,390	11.12	3,093
2023	1,054,200.26	45,225	46,601	1,007,600	11.16	90,287
	2,854,446.18	1,088,446	1,121,552	1,732,894		157,364
CHARLEROI SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2037						
NET SALVAGE PERCENT.. 0						
1962	579,345.30	498,816	569,167	10,179	9.93	1,025
1963	1,847.82	1,576	1,798	50	10.43	5
1965	136.42	116	132	4	10.47	
1967	144.56	122	139	5	10.62	
1968	454.42	381	435	20	10.73	2

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CHARLEROI SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2037						
NET SALVAGE PERCENT.. 0						
1971	221.47	184	210	12	10.79	1
1973	4,196.29	3,454	3,941	255	10.85	24
1975	347.00	283	323	24	11.02	2
1978	14,887.94	11,922	13,603	1,285	11.32	114
1979	10,655.47	8,488	9,685	970	11.36	85
1984	18,945.38	14,668	16,737	2,209	11.52	192
1985	641.88	494	564	78	11.50	7
1986	62,055.50	47,472	54,167	7,888	11.52	685
1987	27,875.30	21,163	24,148	3,728	11.58	322
1989	16,983.16	12,656	14,441	2,542	11.80	215
1990	5,869.09	4,345	4,958	911	11.75	78
1991	50,092.04	36,793	41,982	8,110	11.75	690
1992	2,755.13	2,005	2,288	467	11.79	40
1993	7,243.82	5,214	5,949	1,294	11.87	109
1994	455,312.48	323,727	369,384	85,929	11.99	7,167
1995	976.17	687	784	192	11.98	16
2000	28,794.64	18,947	21,619	7,175	12.21	588
2004	586,391.55	359,048	409,686	176,705	12.35	14,308
2006	4,777.42	2,792	3,186	1,592	12.44	128
2007	269,670.01	153,496	175,144	94,526	12.49	7,568
2008	22,074.61	12,216	13,939	8,136	12.51	650
2009	4,222.02	2,265	2,584	1,638	12.53	131
2010	96,717.19	50,138	57,209	39,508	12.54	3,151
2011	106,960.17	53,213	60,718	46,242	12.63	3,661
2012	1,116,266.02	531,454	606,408	509,858	12.65	40,305
2013	620,836.66	280,991	320,621	300,216	12.70	23,639
2014	15,065.36	6,440	7,348	7,717	12.72	607
2015	58,565.17	23,449	26,756	31,809	12.73	2,499
2016	315,770.27	116,772	133,241	182,529	12.78	14,282
2018	9,153.80	2,744	3,131	6,023	12.85	469
2020	3,384.71	723	825	2,560	12.89	199
2023	372,739.35	13,866	15,822	356,918	12.96	27,540
	4,892,375.59	2,623,120	2,993,072	1,899,304		150,504

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CLARION SERVICE CENTER AND POLE YARD						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. 0						
2005	766,745.56	387,207	417,909	348,837	18.13	19,241
2007	10,259.50	4,859	5,244	5,015	18.34	273
2008	45,908.95	20,921	22,580	23,329	18.51	1,260
2018	8,888.17	1,970	2,126	6,762	19.32	350
2020	215,877.47	32,943	35,555	180,322	19.44	9,276
2023	707,127.96	17,678	19,080	688,048	19.54	35,212
	1,754,807.61	465,578	502,494	1,252,314		65,612
CONNELLSVILLE CONFERENCE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2044						
NET SALVAGE PERCENT.. 0						
1929	52,362.02	49,482	52,362			
1940	2,182.19	1,986	2,182			
1994	948,176.96	607,023	697,465	250,712	16.58	15,121
2000	241,326.77	139,511	160,297	81,030	17.15	4,725
2007	13,353.55	6,434	7,393	5,961	17.75	336
2013	18,355.01	6,725	7,727	10,628	18.15	586
2014	6,558.23	2,243	2,577	3,981	18.28	218
2016	707,576.10	204,843	235,363	472,213	18.41	25,650
2018	814,736.28	186,412	214,186	600,550	18.54	32,392
2023	1,568.00	41	47	1,521	18.81	81
	2,806,195.11	1,204,700	1,379,599	1,426,596		79,109
CONNELLSVILLE HAZARDOUS MATERIAL						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2046						
NET SALVAGE PERCENT.. 0						
1991	509,838.09	333,026	269,421	240,417	17.25	13,937
2015	196,589.42	59,154	47,856	148,733	19.75	7,531
	706,427.51	392,180	317,277	389,150		21,468

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CONNELLSVILLE METER LAB AND STOREHOUSE						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2043						
NET SALVAGE PERCENT.. 0						
1927	204,449.57	195,331	204,450			
1928	39,302.84	37,534	39,303			
1930	354.30	335	354			
1939	12,252.05	11,181	12,252			
1941	2,313.77	2,100	2,314			
1942	400.51	362	401			
1943	710.64	635	711			
1945	3,323.69	2,948	3,324			
1947	4,991.71	4,392	4,992			
1948	5,682.83	5,020	5,683			
1949	337.84	297	338			
1950	87.49	77	87			
1951	3,384.33	2,944	3,384			
1952	1,333.40	1,154	1,333			
1953	60,277.60	51,845	60,278			
1954	12,495.97	10,769	12,496			
1955	5,224.20	4,473	5,224			
1956	37,384.86	31,796	37,385			
1957	9,099.40	7,745	9,099			
1958	7,116.91	6,014	7,117			
1959	35,993.78	30,181	35,994			
1960	56.74	48	57			
1961	1,828.34	1,520	1,828			
1962	3,335.98	2,770	3,336			
1963	1,232.03	1,021	1,232			
1969	16,101.63	12,901	16,102			
1972	1,413.87	1,114	1,414			
1981	310.80	230	311			
1992	69,724.21	46,339	69,724			
2000	1,753.99	1,030	1,754			
2002	5,940.24	3,346	5,940			
2005	51,939.77	27,196	51,940			
2007	66,092.90	32,498	66,093			
2013	162,175.40	60,962	160,844	1,331	17.43	76
2014	282.67	99	261	21	17.53	1
	828,706.26	598,207	827,354	1,352		77

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CONNELLSVILLE COVERED STORAGE AND OFFICE						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2043						
NET SALVAGE PERCENT.. 0						
1958	78,432.85	66,276	54,312	24,121	12.02	2,007
1961	17,490.43	14,538	11,914	5,577	12.69	439
2000	565,703.57	332,351	272,354	293,350	16.50	17,779
2005	12,608.54	6,602	5,410	7,198	16.83	428
2008	1,149.00	547	448	701	17.07	41
2009	9,685.09	4,438	3,637	6,048	17.15	353
2012	24,222.10	9,638	7,898	16,324	17.40	938
2013	4,883,770.27	1,835,809	1,504,401	3,379,369	17.43	193,882
2014	61,172.22	21,502	17,620	43,552	17.53	2,484
2015	129,643.11	42,212	34,592	95,051	17.61	5,398
2016	81,845.33	24,431	20,021	61,825	17.63	3,507
2020	3,151,466.01	514,950	421,989	2,729,477	17.91	152,400
2023	1,219,525.94	32,927	26,983	1,192,543	18.02	66,179
	10,236,714.46	2,906,221	2,381,577	7,855,137		445,835
CONNELLSVILLE QUONSET STOREHOUSE						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2024						
NET SALVAGE PERCENT.. 0						
1948	32,576.28	32,466	32,576			
1950	1,236.76	1,227	1,237			
1955	150.34	149	150			
1958	5,550.78	5,526	5,551			
1959	61.34	61	61			
1960	980.80	972	981			
1965	340.75	339	341			
1997	26,915.85	26,391	26,916			
2000	25,221.07	24,717	25,221			
2007	28,050.11	27,214	28,050			
2008	53,704.61	52,029	53,705			
2014	18,506.33	17,581	18,506			
	193,295.02	188,672	193,295			

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CONNELLSVILLE GENERAL AND TRANSFORMER SHOP						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2038						
NET SALVAGE PERCENT.. 0						
1954	141,936.32	124,294	133,495	8,442	9.87	855
1955	1,314.64	1,144	1,229	86	10.24	8
1956	44,076.98	38,382	41,223	2,854	10.02	285
1957	117.37	101	108	9	10.42	1
1958	3,333.73	2,882	3,095	238	10.26	23
1960	1,435.93	1,231	1,322	114	10.58	11
1962	157.05	134	144	13	10.45	1
1964	1,547.58	1,308	1,405	143	10.92	13
1965	432.75	365	392	41	10.94	4
1970	6,409.35	5,281	5,672	737	11.44	64
1971	1,753.91	1,446	1,553	201	11.20	18
1980	1,098.00	860	924	174	12.06	14
1983	1,133.26	872	937	197	12.13	16
2001	4,162.02	2,641	2,836	1,326	12.96	102
2003	7,187.49	4,391	4,716	2,471	13.06	189
2005	24,696.33	14,437	15,506	9,191	13.15	699
2007	56,357.92	31,245	33,558	22,800	13.26	1,719
2008	259,944.47	139,798	150,146	109,798	13.32	8,243
2010	362,339.18	181,967	195,437	166,902	13.38	12,474
2014	992.41	409	439	553	13.54	41
2015	145,223.55	55,795	59,925	85,298	13.62	6,263
2016	436,562.55	154,892	166,358	270,205	13.64	19,810
2018	666,296.98	190,961	205,097	461,200	13.69	33,689
2023	1,282.32	45	48	1,234	13.85	89
	2,169,792.09	954,881	1,025,565	1,144,227		84,631
CONNELLSVILLE OIL STORAGE/WATER SEPARATOR						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2028						
NET SALVAGE PERCENT.. 0						
1954	2,629.39	2,485	2,629			
1957	1,226.60	1,158	1,227			
1985	259,569.21	233,846	259,569			
2003	263,777.67	217,379	263,778			
	527,202.87	454,868	527,203			

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RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CONNELLSVILLE GARAGE						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2046						
NET SALVAGE PERCENT.. 0						
1991	2,129,356.65	1,390,896	1,221,860	907,497	17.25	52,609
1994	69,177.02	43,263	38,005	31,172	17.67	1,764
2008	82,463.78	36,944	32,454	50,010	19.10	2,618
2012	42,693.34	15,856	13,929	28,764	19.46	1,478
2014	122,705.96	39,978	35,119	87,587	19.66	4,455
2015	196,589.40	59,154	51,965	144,624	19.75	7,323
2018	1,051,095.56	226,616	199,075	852,020	20.01	42,580
2023	410,430.53	9,850	8,653	401,778	20.29	19,802
	4,104,512.24	1,822,557	1,601,061	2,503,451		132,629
CONNELLSVILLE WEST SIDE COMPLEX						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2037						
NET SALVAGE PERCENT.. 0						
1927	8,507.80	8,128	8,508			
1938	23.82	22	24			
1939	23.62	22	24			
1942	82.66	75	83			
1953	9.25	8	9			
1954	99.76	88	100			
1955	990.28	868	990			
1956	7,455.80	6,542	7,456			
1957	623.73	543	624			
1958	3,135.17	2,731	3,135			
1959	4,418.55	3,819	4,419			
1960	11,602.18	10,020	11,602			
1964	10,951.46	9,318	10,951			
1974	1,789.26	1,461	1,789			
1978	3,938.07	3,154	3,938			
1986	2,262.79	1,731	2,263			
1987	124,424.30	94,463	124,424			
1988	167,915.07	126,373	167,915			
1990	93,394.42	69,149	92,473	921	11.75	78
1991	48,438.98	35,578	47,579	860	11.75	73
1992	258.55	188	251	7	11.79	1
1993	2,057.10	1,481	1,981	77	11.87	6
1994	274,029.35	194,835	260,553	13,476	11.99	1,124
2002	188,176.35	119,755	160,149	28,028	12.28	2,282

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CONNELLSVILLE WEST SIDE COMPLEX						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2037						
NET SALVAGE PERCENT.. 0						
2005	551.71	331	443	109	12.36	9
2006	87,861.84	51,355	68,677	19,185	12.44	1,542
2007	633,245.85	360,444	482,023	151,223	12.49	12,108
2008	207,314.24	114,728	153,426	53,888	12.51	4,308
2010	116,110.86	60,192	80,495	35,616	12.54	2,840
2011	5,448.52	2,711	3,625	1,823	12.63	144
2023	122,934.78	4,573	6,115	116,819	12.96	9,014
	2,128,076.12	1,284,686	1,706,043	422,033		33,529
DUNBAR STORAGE FACILITY						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. 0						
1984	1,597,505.16	1,293,660	1,016,466	581,039	9.28	62,612
1990	6,941.16	5,418	4,257	2,684	9.42	285
1991	3,500.00	2,707	2,127	1,373	9.52	144
1994	23,837.64	18,002	14,145	9,693	9.56	1,014
1995	4,625.23	3,454	2,714	1,911	9.67	198
2003	6,222.00	4,209	3,307	2,915	9.80	297
2007	74,302.64	46,343	36,413	37,890	9.96	3,804
2008	9,342.20	5,691	4,472	4,871	9.94	490
2013	11,373.70	5,804	4,560	6,813	10.08	676
2014	37,205.71	18,060	14,190	23,015	10.07	2,286
2015	907,600.15	415,046	326,114	581,487	10.09	57,630
	2,682,455.59	1,818,394	1,428,765	1,253,691		129,436
GREENSBURG CORP CENTER A WING						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. 0						
1972	372,667.92	289,787	309,166	63,502	14.73	4,311
1984	17,012.92	12,096	12,905	4,108	16.06	256
1994	941,799.67	594,558	634,317	307,482	17.23	17,846
1996	566,734.98	347,522	370,761	195,974	17.35	11,295
2007	13,701.48	6,489	6,923	6,779	18.34	370
2008	108,184.21	49,300	52,597	55,587	18.51	3,003

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GREENSBURG CORP CENTER A WING						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. 0						
2010	113,447.09	47,625	50,810	62,637	18.66	3,357
2013	484,392.66	172,928	184,492	299,901	18.91	15,859
2014	33,081.24	11,029	11,767	21,315	18.99	1,122
	2,651,022.17	1,531,334	1,633,737	1,017,285		57,419
GREENSBURG CORP CENTER B WING						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. 0						
1981	5,061,350.58	3,699,847	3,328,786	1,732,565	15.64	110,778
1984	30,805.92	21,903	19,706	11,100	16.06	691
1987	12,768.20	8,808	7,925	4,844	16.41	295
1990	3,674.98	2,450	2,204	1,471	16.75	88
1995	448,948.54	280,234	252,129	196,819	17.16	11,470
1996	13,016.77	7,982	7,181	5,835	17.35	336
1997	7,189.24	4,344	3,908	3,281	17.36	189
1998	327,429.35	193,707	174,280	153,149	17.60	8,702
2000	2,401,940.73	1,371,508	1,233,958	1,167,983	17.65	66,175
2003	53,864.55	28,710	25,831	28,034	17.96	1,561
2005	223,141.36	112,686	101,385	121,757	18.13	6,716
2006	277,819.85	135,632	122,029	155,791	18.34	8,495
2007	1,077,018.02	510,076	458,920	618,098	18.34	33,702
2008	407,733.55	185,804	167,170	240,564	18.51	12,996
2010	4,144,899.31	1,740,029	1,565,520	2,579,379	18.66	138,230
2011	199,736.26	79,895	71,882	127,854	18.75	6,819
2013	7,991,146.31	2,852,839	2,566,725	5,424,421	18.91	286,855
2014	23,421.95	7,809	7,026	16,396	18.99	863
2017	162,742.20	41,141	37,015	125,727	19.21	6,545
2018	1,155,426.23	256,042	230,363	925,063	19.32	47,881
2019	152,789.05	28,816	25,926	126,863	19.37	6,549
2020	36,502.20	5,570	5,011	31,491	19.44	1,620
2021	79,871.73	9,089	8,177	71,694	19.48	3,680
2023	2,517.72	63	57	2,461	19.54	126
	24,295,754.60	11,584,984	10,423,115	13,872,639		761,362

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GREENSBURG CORP CENTER C WING						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. 0						
1990	4,398,320.18	2,931,920	2,332,980	2,065,340	16.75	123,304
1993	59,493.74	38,106	30,322	29,172	17.12	1,704
2000	28,913.71	16,510	13,137	15,776	17.65	894
2004	60,501.68	31,382	24,971	35,530	18.09	1,964
2007	87,995.67	41,675	33,162	54,834	18.34	2,990
2011	872,681.89	349,073	277,763	594,918	18.75	31,729
2014	23,275.77	7,760	6,175	17,101	18.99	901
2016	1,155,809.09	325,014	258,619	897,190	19.17	46,802
2017	505,731.90	127,849	101,732	404,000	19.21	21,031
2019	305,578.09	57,632	45,859	259,719	19.37	13,408
2023	588.11	15	12	576	19.54	29
	7,498,889.83	3,926,936	3,124,731	4,374,158		244,756
GREENSBURG CORP CENTER MAIN BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. 0						
1954	1,576,674.26	1,347,741	1,336,122	240,552	11.80	20,386
1956	4,962.26	4,187	4,151	811	12.50	65
1958	1,228.61	1,030	1,021	207	12.62	16
1960	80,447.99	66,917	66,340	14,108	12.84	1,099
1961	8,327.04	6,870	6,811	1,516	13.26	114
1962	14,703.37	12,117	12,013	2,691	13.13	205
1964	2,212.25	1,803	1,787	425	13.49	32
1965	5,553.85	4,516	4,477	1,077	13.44	80
1966	1,416.39	1,140	1,130	286	13.93	21
1967	6,074.42	4,874	4,832	1,242	13.92	89
1969	2,405.98	1,901	1,885	521	14.47	36
1970	9,795.12	7,703	7,637	2,159	14.53	149
1973	2,996.39	2,315	2,295	701	14.86	47
1974	5,766.23	4,424	4,386	1,380	15.02	92
1976	29,650.45	22,534	22,340	7,311	15.00	487
1978	548.13	409	405	143	15.48	9
1979	32,231.22	23,954	23,747	8,484	15.38	552
1981	109,379.73	79,957	79,268	30,112	15.64	1,925
1982	90,022.76	65,005	64,445	25,578	15.97	1,602
1983	44,390.03	31,819	31,545	12,845	16.00	803
1984	13,141.92	9,344	9,263	3,878	16.06	241

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GREENSBURG CORP CENTER MAIN BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. 0						
1985	11,069.33	7,799	7,732	3,338	16.14	207
1986	139,700.36	97,441	96,601	43,099	16.26	2,651
1987	278,444.53	192,071	190,415	88,029	16.41	5,364
1989	33,189.15	22,443	22,250	10,940	16.52	662
1990	56,109.92	37,403	37,081	19,029	16.75	1,136
1992	767,111.62	497,779	493,488	273,624	17.04	16,058
1993	945,796.22	605,782	600,560	345,237	17.12	20,166
1994	5,992,395.69	3,782,999	3,750,386	2,242,010	17.23	130,122
1995	707,003.92	441,312	437,507	269,496	17.16	15,705
1996	501,803.86	307,706	305,053	196,751	17.35	11,340
1997	327,527.01	197,892	196,186	131,341	17.36	7,566
2000	1,772,761.07	1,012,247	1,003,520	769,241	17.65	43,583
2005	127,454.85	64,365	63,810	63,645	18.13	3,510
2006	103,263.54	50,413	49,978	53,285	18.34	2,905
2007	24,874.81	11,781	11,679	13,195	18.34	719
2008	105,660.37	48,149	47,734	57,926	18.51	3,129
2009	57,991.88	25,482	25,262	32,730	18.50	1,769
2010	50,305.62	21,118	20,936	29,370	18.66	1,574
2011	260,309.83	104,124	103,226	157,083	18.75	8,378
2013	5,165,525.06	1,844,092	1,828,194	3,337,331	18.91	176,485
2014	630,493.70	210,207	208,395	422,099	18.99	22,227
2015	84,114.88	25,958	25,734	58,381	19.05	3,065
2016	2,881,374.15	810,242	803,257	2,078,117	19.17	108,405
2017	1,213,243.68	306,708	304,064	909,180	19.21	47,328
2018	2,102,121.08	465,830	461,814	1,640,307	19.32	84,902
2019	1,687,311.62	318,227	315,484	1,371,828	19.37	70,822
2022	344,860.78	24,554	24,342	320,518	19.55	16,395
2023	6,183,800.98	154,595	153,262	6,030,539	19.54	308,625
	34,597,547.91	13,389,279	13,273,850	21,323,698		1,142,848
GREENSBURG CORP CENTER PARKING GARAGE						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. 0						
1984	105,909.77	75,302	105,910			
1987	451,614.98	311,524	451,615			
2007	81,291.73	38,500	70,312	10,979	18.34	599

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

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RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GREENSBURG CORP CENTER PARKING GARAGE						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. 0						
2008	1,798,152.51	819,418	1,496,499	301,653	18.51	16,297
2013	16,899.58	6,033	11,018	5,882	18.91	311
2014	2,968.58	990	1,808	1,161	18.99	61
	2,456,837.15	1,251,767	2,137,162	319,675		17,268
JEANETTE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. 0						
1955	8.54	7	9			
1956	1,604.92	1,354	1,605			
1962	1,638.34	1,340	1,638			
1979	4,261.22	3,091	4,261			
1983	6,656.00	4,663	6,656			
1985	4,459.18	3,056	4,459			
1987	26,911.00	18,073	26,858	53	17.85	3
1988	14,063.69	9,335	13,873	191	17.98	11
1989	607,372.76	398,133	591,662	15,710	18.13	867
1990	149,745.61	96,826	143,892	5,853	18.31	320
1991	22,075.53	14,133	21,003	1,073	18.26	59
1992	357,456.21	225,197	334,664	22,793	18.50	1,232
1993	844,907.01	525,701	781,240	63,667	18.52	3,438
1994	21,781.24	13,300	19,765	2,016	18.81	107
1997	14,996.83	8,704	12,935	2,062	19.16	108
1998	49,604.07	28,334	42,107	7,497	19.14	392
2001	24,000.00	12,852	19,099	4,901	19.52	251
2005	672,565.14	323,504	480,757	191,808	19.96	9,610
2006	13,846.46	6,446	9,579	4,267	20.09	212
2007	12,550.37	5,633	8,371	4,179	20.26	206
2008	390,449.82	168,831	250,898	139,551	20.34	6,861
2010	32,600.96	12,939	19,229	13,372	20.51	652
2011	161,896.16	60,905	90,510	71,386	20.72	3,445
2013	2,198,679.43	736,558	1,094,593	1,104,086	20.85	52,954
2014	61,569.78	19,185	28,511	33,059	20.99	1,575
2015	55,266.55	15,878	23,596	31,670	21.09	1,502

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JEANETTE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. 0						
2018	315,071.59	64,464	95,799	219,272	21.38	10,256
2020	192,327.33	26,849	39,900	152,427	21.56	7,070
2023	607.39	14	21	587	21.72	27
	6,258,973.13	2,805,305	4,167,492	2,091,481		101,158
JEANETTE SERVICE CENTER GARAGE						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2046						
NET SALVAGE PERCENT.. 0						
1991	704,755.57	460,346	395,338	309,417	17.25	17,937
2002	54,199.92	29,132	25,018	29,182	18.50	1,577
2016	84,713.63	23,254	19,970	64,743	19.82	3,267
2020	77,800.90	11,515	9,889	67,912	20.14	3,372
2023	150.10	4	3	147	20.29	7
	921,620.12	524,251	450,219	471,401		26,160
JEFFERSON SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. 0						
1959	224.02	204	208	16	6.43	2
1961	318,738.41	288,841	294,074	24,665	6.47	3,812
1962	6,834.28	6,178	6,290	544	6.53	83
1963	868.17	783	797	71	6.62	11
1965	750.74	676	688	62	6.44	10
1966	143.04	128	130	13	6.60	2
1971	1,380.13	1,224	1,246	134	6.67	20
1972	565.63	501	510	56	6.64	8
1973	403.47	357	363	40	6.64	6
1980	2,694.80	2,333	2,375	320	6.75	47
1983	43,619.36	37,277	37,952	5,667	6.89	822
1984	52,653.38	44,713	45,523	7,130	7.01	1,017
1986	523.94	442	450	74	6.94	11
1987	54,312.11	45,595	46,421	7,891	6.98	1,131
1988	33,261.63	27,747	28,250	5,012	7.06	710
1989	32,201.81	26,773	27,258	4,944	7.00	706

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RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JEFFERSON SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. 0						
1990	3,002.67	2,484	2,529	474	6.99	68
1991	30,447.94	25,034	25,488	4,960	7.03	706
1992	2,862.83	2,335	2,377	486	7.11	68
1993	262,910.32	213,299	217,163	45,747	7.09	6,452
1994	5,657.94	4,557	4,640	1,018	7.13	143
1998	65,202.85	51,041	51,966	13,237	7.07	1,872
2000	36,329.72	27,832	28,336	7,993	7.17	1,115
2006	15,972.48	11,293	11,498	4,475	7.25	617
2007	1,071.15	744	757	314	7.25	43
2008	11,366.85	7,752	7,892	3,474	7.23	480
2009	197,221.72	131,547	133,930	63,292	7.24	8,742
2010	9,813.55	6,373	6,488	3,325	7.29	456
2011	225,284.31	142,492	145,073	80,211	7.26	11,048
2013	506,255.41	298,741	304,153	202,102	7.29	27,723
2014	872.52	493	502	371	7.31	51
2015	45,127.55	24,243	24,682	20,445	7.32	2,793
2016	24,376.66	12,322	12,545	11,831	7.34	1,612
2018	290,925.49	124,487	126,742	164,183	7.35	22,338
2020	2,916.24	938	955	1,961	7.38	266
2023	531.28	34	35	497	7.39	67
	2,287,324.40	1,571,813	1,600,289	687,036		95,058
KITTANNING SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2046						
NET SALVAGE PERCENT.. 0						
1965	366,190.35	295,625	366,190			
1966	204.92	165	205			
1967	455.33	363	455			
1970	6,858.01	5,393	6,858			
1973	437.22	336	437			
1976	742.39	561	742			
1977	1,848.13	1,384	1,848			
1978	9,335.05	6,923	9,335			
1979	125.37	92	125			
1980	543.56	397	544			
1981	1,365.33	986	1,365			
1984	13,425.37	9,439	13,425			

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RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
KITTANNING SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2046						
NET SALVAGE PERCENT.. 0						
1985	4,815.89	3,356	4,816			
1986	28,209.80	19,465	28,086	123	16.85	7
1987	209,230.84	142,821	206,079	3,152	16.97	186
1988	114,840.35	77,460	111,768	3,072	17.13	179
1989	38,523.76	25,784	37,204	1,320	17.05	77
1990	223,696.62	147,640	213,033	10,664	17.26	618
1991	45,621.25	29,800	42,999	2,622	17.25	152
1992	527,429.06	338,926	489,043	38,386	17.52	2,191
1994	4,069.71	2,545	3,672	397	17.67	22
1996	2,946.63	1,783	2,573	374	17.95	21
2007	112,943.22	52,552	75,828	37,115	18.96	1,958
2008	28,634.63	12,828	18,510	10,125	19.10	530
2009	82,826.11	35,665	51,462	31,364	19.17	1,636
2011	151,482.76	59,457	85,792	65,691	19.35	3,395
2013	3,340.85	1,165	1,681	1,660	19.62	85
2014	278.32	91	131	147	19.66	7
2015	36,693.24	11,041	15,931	20,762	19.75	1,051
2016	37,322.66	10,245	14,783	22,540	19.82	1,137
2017	881,282.31	216,531	312,437	568,846	19.96	28,499
2018	134,684.00	29,038	41,899	92,785	20.01	4,637
2020	36,830.12	5,451	7,865	28,965	20.14	1,438
2023	199,845.46	4,796	6,920	192,925	20.29	9,508
	3,307,078.62	1,550,104	2,174,044	1,133,035		57,334
KITTANNING SERVICE CENTER GARAGE						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2046						
NET SALVAGE PERCENT.. 0						
1991	733,303.03	478,994	449,417	283,886	17.25	16,457
2014	56.89	19	18	39	19.66	2
2016	6,940.97	1,905	1,787	5,154	19.82	260
2018	4,767.37	1,028	965	3,803	20.01	190
2020	865.02	128	120	745	20.14	37
	745,933.28	482,074	452,307	293,627		16,946

WEST PENN POWER COMPANY

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RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LATROBE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2033						
NET SALVAGE PERCENT.. 0						
1958	319,671.20	286,873	287,131	32,540	7.49	4,344
1959	3,375.72	3,027	3,030	346	7.44	47
1960	566.16	503	503	63	7.93	8
1961	450.26	400	400	50	7.92	6
1962	2,403.86	2,129	2,131	273	7.94	34
1963	4,474.39	3,952	3,956	519	7.99	65
1964	401.67	354	354	47	8.07	6
1966	1,888.98	1,662	1,663	225	7.86	29
1969	5,695.91	4,967	4,971	724	8.00	90
1970	4,694.75	4,069	4,073	622	8.23	76
1971	246.03	213	213	33	8.11	4
1972	54.36	47	47	7	8.02	1
1973	8,094.11	6,949	6,955	1,139	8.32	137
1975	16,905.93	14,431	14,444	2,462	8.32	296
1976	262.04	223	223	39	8.37	5
1977	12,770.55	10,808	10,818	1,953	8.45	231
1978	369.58	313	313	56	8.26	7
1980	1,774.36	1,490	1,491	283	8.31	34
1981	314.89	262	262	53	8.52	6
1982	98.74	82	82	17	8.50	2
1987	3,588.42	2,908	2,911	678	8.55	79
1988	16,029.51	12,917	12,929	3,101	8.56	362
1989	125,783.18	100,677	100,768	25,016	8.60	2,909
1991	347,686.05	274,602	274,849	72,837	8.65	8,420
1992	19,275.91	15,120	15,134	4,142	8.66	478
1993	79,278.19	61,663	61,719	17,560	8.71	2,016
1995	66,936.48	51,126	51,172	15,764	8.81	1,789
1998	25,905.91	19,222	19,239	6,667	8.87	752
2007	1,046.94	675	676	371	9.07	41
2008	47,782.31	30,141	30,168	17,614	9.07	1,942
2009	212,043.06	130,364	130,481	81,562	9.08	8,983
2014	128,372.66	65,367	65,426	62,947	9.16	6,872
2015	9,509.61	4,567	4,571	4,938	9.20	537
2016	496,861.94	223,190	223,391	273,471	9.20	29,725
2019	362,186.55	118,507	118,614	243,573	9.25	26,332
2020	123,541.58	33,850	33,880	89,661	9.27	9,672
2021	61,923.34	13,140	13,152	48,772	9.28	5,256
2023	880.97	45	45	836	9.29	90
	2,513,146.10	1,500,835	1,502,186	1,010,960		111,683

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MCCONNELLSBURG SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. 0						
1990	629,294.31	419,488	232,251	397,044	16.75	23,704
1994	75,707.42	47,794	26,461	49,246	17.23	2,858
2003	15,464.57	8,243	4,564	10,901	17.96	607
2006	41,940.97	20,476	11,337	30,604	18.34	1,669
2008	1,726.74	787	436	1,291	18.51	70
2010	59,442.10	24,954	13,816	45,626	18.66	2,445
2011	117,223.37	46,889	25,960	91,263	18.75	4,867
2013	472,015.19	168,509	93,295	378,720	18.91	20,027
2014	189.68	63	35	155	18.99	8
2018	19,661.99	4,357	2,412	17,250	19.32	893
2020	39,350.68	6,005	3,325	36,026	19.44	1,853
	1,472,017.02	747,565	413,891	1,058,126		59,001
PLEASANT VALLEY SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. 0						
1960	279,298.07	246,508	260,780	18,518	8.45	2,191
1961	911.33	803	849	62	8.43	7
1963	7,088.79	6,218	6,578	511	8.47	60
1964	212.49	186	197	16	8.53	2
1965	278.63	243	257	22	8.62	3
1974	5,821.29	4,927	5,212	609	8.98	68
1979	4,218.54	3,492	3,694	524	9.26	57
1981	11,172.30	9,164	9,695	1,478	9.32	159
1982	7,532.74	6,159	6,516	1,017	9.26	110
1983	2,994.99	2,438	2,579	416	9.25	45
1985	2,005.70	1,614	1,707	298	9.35	32
1988	17,275.02	13,675	14,467	2,808	9.35	300
1989	38,568.68	30,207	31,956	6,613	9.55	692
1990	56,979.31	44,478	47,053	9,926	9.42	1,054
1993	213.07	162	171	42	9.50	4
1994	828,750.72	625,873	662,109	166,641	9.56	17,431
1995	2,259.35	1,687	1,785	475	9.67	49
1998	15,716.73	11,382	12,041	3,676	9.71	379
2000	44,505.73	31,483	33,306	11,200	9.72	1,152
2006	46,854.95	29,931	31,664	15,191	9.90	1,534

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PLEASANT VALLEY SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. 0						
2007	148,298.57	92,494	97,849	50,449	9.96	5,065
2008	61,497.04	37,464	39,633	21,864	9.94	2,200
2011	176,922.43	98,192	103,877	73,045	10.02	7,290
2013	72,574.02	37,035	39,179	33,395	10.08	3,313
2014	289,620.95	140,582	148,721	140,900	10.07	13,992
2015	51,506.20	23,554	24,918	26,588	10.09	2,635
2016	56,015.21	23,818	25,197	30,818	10.14	3,039
2018	294,742.05	103,572	109,569	185,174	10.15	18,244
2019	193,475.41	59,281	62,713	130,762	10.19	12,832
2020	25,205.06	6,440	6,813	18,392	10.20	1,803
2023	521,450.66	24,300	25,707	495,744	10.23	48,460
	3,263,966.03	1,717,362	1,816,793	1,447,173		144,202
ST. MARYS SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. 0						
1960	174.01	144	152	22	13.42	2
1962	522,506.15	427,410	452,199	70,308	13.68	5,139
1963	141.85	115	122	20	14.13	1
1964	4,308.66	3,461	3,662	647	14.58	44
1966	733.08	586	620	113	14.45	8
1982	453.63	320	339	115	17.32	7
1985	22,640.38	15,515	16,415	6,226	17.68	352
1986	7,941.01	5,390	5,703	2,238	17.75	126
1987	10,391.97	6,979	7,384	3,008	17.85	169
1988	8,350.36	5,543	5,864	2,486	17.98	138
1989	35,636.62	23,360	24,715	10,922	18.13	602
1990	25,404.88	16,427	17,380	8,025	18.31	438
1991	8,056.68	5,158	5,457	2,600	18.26	142
1993	24,219.23	15,069	15,943	8,276	18.52	447
1994	530,089.86	323,673	342,445	187,645	18.81	9,976
1995	22,050.15	13,261	14,030	8,020	18.89	425
1996	1,412.25	835	883	529	19.01	28
2000	38,801.97	21,248	22,480	16,322	19.42	840
2007	124,573.56	55,909	59,152	65,422	20.26	3,229
2008	8,185.88	3,540	3,745	4,441	20.34	218
2010	107,852.92	42,807	45,290	62,563	20.51	3,050

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ST. MARYS SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. 0						
2013	514,442.93	172,338	182,333	332,110	20.85	15,929
2014	755.09	235	249	506	20.99	24
2015	65,820.77	18,910	20,007	45,814	21.09	2,172
2016	1,425,914.96	372,164	393,748	1,032,167	21.24	48,595
2021	487,362.14	50,442	53,367	433,995	21.65	20,046
2022	132,615.95	8,567	9,064	123,552	21.70	5,694
2023	208,459.07	4,690	4,962	203,497	21.72	9,369
	4,339,296.01	1,614,096	1,707,709	2,631,587		127,210
ST. MARYS SERVICE CENTER GARAGE						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. 0						
1993	967,008.96	601,673	410,532	556,477	18.52	30,047
2014	571,200.70	177,986	121,443	449,758	20.99	21,427
2016	182,237.49	47,564	32,454	149,784	21.24	7,052
2022	64,681.76	4,178	2,851	61,831	21.70	2,849
	1,785,128.91	831,401	567,279	1,217,850		61,375
STATE COLLEGE SERVICE CENTER GARAGE						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2046						
NET SALVAGE PERCENT.. 0						
1991	1,181,849.96	771,984	740,653	441,197	17.25	25,577
1993	27,648.55	17,540	16,828	10,820	17.58	615
1994	52,211.15	32,653	31,328	20,883	17.67	1,182
2014	119.51	39	37	82	19.66	4
2015	182,948.63	55,049	52,815	130,134	19.75	6,589
2018	160,399.56	34,582	33,178	127,221	20.01	6,358
2020	41,861.03	6,195	5,944	35,917	20.14	1,783
2023	314,261.63	7,542	7,236	307,026	20.29	15,132
	1,961,300.02	925,584	888,019	1,073,281		57,240

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WASHINGTON SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2033						
NET SALVAGE PERCENT.. 0						
1957	328.85	295	282	47	7.57	6
1958	430,449.70	386,286	369,096	61,354	7.49	8,191
1959	26,956.59	24,169	23,093	3,863	7.44	519
1960	8,284.84	7,365	7,037	1,248	7.93	157
1961	1,057.36	938	896	161	7.92	20
1962	2,308.80	2,045	1,954	355	7.94	45
1963	2,290.48	2,023	1,933	358	7.99	45
1964	598.58	527	504	95	8.07	12
1967	196.34	172	164	32	8.01	4
1971	57,810.46	50,075	47,847	9,964	8.11	1,229
1972	1,005.10	870	831	174	8.02	22
1973	1,124.24	965	922	202	8.32	24
1974	41,831.72	35,825	34,231	7,601	8.30	916
1977	8,302.31	7,026	6,713	1,589	8.45	188
1979	167.07	141	135	32	8.41	4
1980	150.07	126	120	30	8.31	4
1981	11,988.72	9,987	9,543	2,446	8.52	287
1985	7,430.87	6,065	5,795	1,636	8.67	189
1987	26,128.21	21,172	20,230	5,898	8.55	690
1988	2,656.62	2,141	2,046	611	8.56	71
1989	18,905.26	15,132	14,459	4,447	8.60	517
1990	8,655.24	6,872	6,566	2,089	8.69	240
1992	585.27	459	439	147	8.66	17
1993	817.77	636	608	210	8.71	24
1995	120.74	92	88	33	8.81	4
2000	61,226.37	44,463	42,484	18,742	8.86	2,115
2004	80,711.68	55,239	52,781	27,931	8.99	3,107
2006	45,034.29	29,714	28,392	16,643	9.02	1,845
2007	38,727.55	24,987	23,875	14,853	9.07	1,638
2008	10,581.41	6,675	6,378	4,203	9.07	463
2009	25,309.92	15,561	14,869	10,441	9.08	1,150
2010	320,252.39	191,095	182,591	137,661	9.12	15,094
2011	71,395.57	41,324	39,485	31,911	9.10	3,507
2013	20,100.67	10,742	10,264	9,837	9.15	1,075
2014	334.29	170	162	172	9.16	19
2015	63,187.03	30,342	28,992	34,195	9.20	3,717
2016	304,070.43	136,588	130,510	173,561	9.20	18,865

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WASHINGTON SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2033						
NET SALVAGE PERCENT.. 0						
2018	281,891.25	105,258	100,574	181,317	9.23	19,644
2020	9,458.33	2,592	2,477	6,982	9.27	753
2023	3,128,110.57	159,534	152,434	2,975,676	9.29	320,310
	5,120,542.96	1,435,688	1,371,797	3,748,746		406,727
WAYNESBORO SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2047						
NET SALVAGE PERCENT.. 0						
1966	520,895.13	416,299	418,060	102,835	14.45	7,117
1967	2,014.29	1,605	1,612	402	14.43	28
1974	1,665.88	1,262	1,267	399	15.86	25
1975	42,702.46	32,309	32,446	10,257	15.60	658
1983	1,445.76	1,019	1,023	422	16.97	25
1989	18,036.62	11,947	11,998	6,039	17.58	344
1990	180,337.42	117,796	118,294	62,043	17.78	3,489
1991	39,856.72	25,779	25,888	13,969	17.75	787
1993	517.16	325	326	191	18.04	11
1998	197,737.36	113,956	114,438	83,299	18.75	4,443
2000	12,772.14	7,083	7,113	5,659	18.87	300
2005	69,811.06	34,096	34,240	35,571	19.38	1,835
2008	10,369.66	4,565	4,584	5,785	19.71	294
2009	7,919.65	3,342	3,356	4,564	19.86	230
2011	39,440.58	15,137	15,201	24,240	20.07	1,208
2014	85,109.59	27,082	27,197	57,913	20.35	2,846
2015	134,563.30	39,575	39,742	94,821	20.40	4,648
2016	15,856.61	4,246	4,264	11,593	20.51	565
2017	62,260.99	14,930	14,993	47,268	20.60	2,295
2018	1,908,965.33	401,074	402,771	1,506,194	20.68	72,833
2020	39,272.73	5,636	5,660	33,613	20.89	1,609
2023	3,673.88	85	85	3,589	21.01	171
	3,395,224.32	1,279,148	1,284,560	2,110,664		105,761

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WAYNESBORO SERVICE CENTER GARAGE						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2047						
NET SALVAGE PERCENT.. 0						
1992	773,680.91	492,293	394,499	379,182	18.00	21,066
2008	8,836.24	3,890	3,117	5,719	19.71	290
2015	180,402.37	53,056	42,516	137,886	20.40	6,759
	962,919.52	549,239	440,132	522,787		28,115
MINOR STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
1930	642.62	643	643			
1948	37,208.69	37,082	15,741	21,468	0.26	21,468
1951	1,891.16	1,878	797	1,094	0.50	1,094
1952	8,486.67	8,374	3,555	4,932	0.96	4,932
1953	51,929.20	50,891	21,602	30,327	1.44	21,060
1954	53,427.06	52,359	22,226	31,202	1.42	21,973
1955	1,565.61	1,523	646	919	1.92	479
1956	12,863.65	12,503	5,307	7,556	1.94	3,895
1957	8,769.36	8,455	3,589	5,180	2.47	2,097
1958	30,619.83	29,481	12,514	18,106	2.53	7,157
1959	24,136.68	23,195	9,846	14,291	2.62	5,455
1960	156.14	149	63	93	3.17	29
1961	51,509.01	48,934	20,772	30,737	3.29	9,343
1962	1,247.92	1,182	502	746	3.44	217
1963	851.84	804	341	511	3.60	142
1964	521.11	490	208	313	3.79	83
1967	1,502.82	1,384	587	915	4.85	189
1968	1,750.03	1,603	680	1,070	5.10	210
1969	54,442.67	49,554	21,035	33,408	5.38	6,210
1971	1,060.82	958	407	654	5.64	116
1985	27,534.16	21,201	8,999	18,535	11.50	1,612
1986	501,906.88	380,194	161,386	340,521	12.00	28,377
1987	241,901.86	180,120	76,458	165,444	12.52	13,214
1989	78,417.73	56,006	23,774	54,644	13.81	3,957
1991	480,427.40	329,477	139,858	340,570	14.89	22,872
1993	48,859.23	31,890	13,537	35,322	16.23	2,176
1995	8,599.72	5,343	2,268	6,332	17.37	365
1998	43,165.54	24,436	10,373	32,793	19.55	1,677
2004	14,325.72	6,481	2,751	11,575	23.60	490
2005	29,880.35	12,878	5,467	24,414	24.42	1,000

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MINOR STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
2007	21,084.19	8,210	3,485	17,599	25.87	680
2008	339,352.66	124,678	52,924	286,429	26.69	10,732
2009	89,502.97	31,022	13,168	76,335	27.34	2,792
2010	277,737.78	89,987	38,198	239,540	28.17	8,503
2011	66,973.40	20,172	8,563	58,411	29.00	2,014
2013	1,914,103.35	490,393	208,164	1,705,939	30.48	55,969
2014	249,634.30	58,115	24,669	224,965	31.31	7,185
2018	20,796.16	2,859	1,214	19,583	34.50	568
2019	532.69	60	25	507	35.18	14
2020	28,238.69	2,502	1,062	27,177	36.02	754
	4,827,557.67	2,207,466	937,403	3,890,155		271,100
	155,814,656.35	69,761,833	68,643,116	87,171,539		5,478,840
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					15.9	3.52

WEST PENN POWER COMPANY

ACCOUNT 391.10 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 16-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	17,882.92	17,883	17,883			
2008	38,123.72	36,932	38,124			
2009	2,497.60	2,263	2,373	125	1.50	83
2010	172,483.05	145,533	152,591	19,892	2.50	7,957
2012	282.59	203	213	70	4.50	16
2013	2,278,326.01	1,495,151	1,567,662	710,664	5.50	129,212
2014	104,871.18	62,267	65,287	39,584	6.50	6,090
2015	50,295.58	26,720	28,016	22,280	7.50	2,971
2016	140,284.52	65,758	68,947	71,338	8.50	8,393
2017	351,119.59	142,642	149,559	201,561	9.50	21,217
2019	70,746.72	19,898	20,863	49,884	11.50	4,338
2020	74,502.51	16,297	17,087	57,416	12.50	4,593
2023	5,077.58	159	167	4,910	15.50	317
	3,306,493.57	2,031,706	2,128,772	1,177,721		185,187

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.4 5.60

WEST PENN POWER COMPANY

ACCOUNT 391.20 OFFICE FURNITURE AND EQUIPMENT - INFORMATION SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 7-SQUARE						
NET SALVAGE PERCENT.. 0						
2017	567,226.55	526,710	482,174	85,053	0.50	85,053
2018	265,898.25	208,919	191,254	74,644	1.50	49,763
2019	1,080,612.35	694,682	635,943	444,669	2.50	177,868
2020	1,756,241.23	878,121	803,871	952,370	3.50	272,106
2021	355,238.83	126,870	116,142	239,097	4.50	53,133
2022	1,280,540.38	274,407	251,205	1,029,335	5.50	187,152
2023	2,073,055.45	148,078	135,557	1,937,498	6.50	298,077
	7,378,813.04	2,857,787	2,616,146	4,762,667		1,123,152

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.2 15.22

WEST PENN POWER COMPANY

ACCOUNT 391.30 OFFICE FURNITURE AND EQUIPMENT - DATA HANDLING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 16-SQUARE						
NET SALVAGE PERCENT.. 0						
2009	10,190.35	9,235	10,190			
2010	10,865.00	9,167	10,865			
2014	95.30	57	95			
	21,150.65	18,459	21,150			

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

WEST PENN POWER COMPANY

ACCOUNT 391.50 OFFICE FURNITURE AND EQUIPMENT - SMART METERS HARDWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2018	1,652,418.18	1,652,418	1,652,418			
2019	12,607.27	11,347	12,607			
2020	1,639,918.72	1,147,943	1,545,080	94,839	1.50	63,226
2021	376,068.73	188,034	253,086	122,983	2.50	49,193
2022	345,179.51	103,554	139,379	205,801	3.50	58,800
	4,026,192.41	3,103,296	3,602,570	423,622		171,219

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.5 4.25

WEST PENN POWER COMPANY

ACCOUNT 392.10 TRANSPORTATION EQUIPMENT - AUTOS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 8-S2						
NET SALVAGE PERCENT.. 0						
2010	3,080.49	3,011	2,747	333	0.31	333
2012	822.29	769	701	121	0.80	121
2019	3,770,371.52	2,161,554	1,971,708	1,798,664	3.35	536,915
2020	404,273.39	189,321	172,693	231,580	3.97	58,332
2021	2,343,310.10	811,957	740,645	1,602,665	4.72	339,548
2022	560,073.72	118,736	108,307	451,767	5.58	80,962
2023	976,725.86	69,445	63,346	913,380	6.53	139,874
	8,058,657.37	3,354,793	3,060,147	4,998,510		1,156,085

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.3 14.35

WEST PENN POWER COMPANY

ACCOUNT 392.20 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 12-S1						
NET SALVAGE PERCENT.. 0						
1956	6,289.06	6,289	6,289			
2005	184,754.87	171,231	132,427	52,328	1.46	35,841
2009	84,861.66	71,861	55,576	29,286	2.62	11,178
2012	196,726.40	149,768	115,828	80,898	3.61	22,409
2013	99,434.73	72,249	55,876	43,559	3.95	11,028
2014	349,844.51	240,973	186,364	163,481	4.29	38,107
2015	464,791.02	299,883	231,924	232,867	4.67	49,864
	1,386,702.25	1,012,254	784,284	602,418		168,427

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.6 12.15

WEST PENN POWER COMPANY

ACCOUNT 392.30 TRANSPORTATION EQUIPMENT - MEDIUM AND HEAVY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. 0						
1989	95,594.42	95,594	95,594			
1990	63,610.08	63,610	63,610			
2014	574,099.21	419,437	168,679	405,420	3.50	115,834
2015	72,333.90	49,802	20,029	52,305	3.85	13,586
	805,637.61	628,443	347,912	457,726		129,420

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.5 16.06

WEST PENN POWER COMPANY

ACCOUNT 392.40 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 24-S1						
NET SALVAGE PERCENT.. 0						
1967	1,236.16	1,236	1,236			
1969	1,465.34	1,465	1,465			
1987	31,973.83	29,525	31,974			
1989	51,302.94	46,373	51,303			
1990	46,561.02	41,644	46,561			
1993	618.09	534	618			
1997	3,956.47	3,219	3,956			
2005	6,777.68	4,589	6,595	183	8.82	21
2006	12,097.76	7,939	11,408	690	9.17	75
2014	4,219.34	1,816	2,610	1,609	12.57	128
2015	277,831.68	109,577	157,464	120,367	13.05	9,224
	438,040.31	247,917	315,190	122,850		9,448

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.0 2.16

WEST PENN POWER COMPANY

ACCOUNT 392.60 TRANSPORTATION EQUIPMENT - ALL TERRAIN VEHICLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 11-S2.5						
NET SALVAGE PERCENT.. 0						
2009	108,472.45	99,556	94,964	13,508	1.30	10,391
2013	13,080.24	10,645	10,154	2,926	2.40	1,219
2014	58,348.88	45,121	43,040	15,309	2.79	5,487
2015	20,957.19	15,194	14,494	6,464	3.22	2,007
	200,858.76	170,516	162,652	38,207		19,104

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.0 9.51

WEST PENN POWER COMPANY

ACCOUNT 393.00 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
2000	92,397.32	86,853	87,876	4,521	1.50	3,014
2002	7,185.99	6,180	6,253	933	3.50	267
2003	7,259.27	5,953	6,023	1,236	4.50	275
2005	189,173.30	139,988	141,637	47,536	6.50	7,313
2006	13,185.36	9,230	9,339	3,846	7.50	513
2007	2,638.05	1,741	1,761	877	8.50	103
2014	23.66	9	9	15	15.50	1
	311,862.95	249,954	252,898	58,965		11,486

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.1 3.68

WEST PENN POWER COMPANY

ACCOUNT 394.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2008	1,550,530.63	1,550,531	1,550,531			
2009	99,574.38	96,256	95,918	3,656	0.50	3,656
2010	309,992.28	278,993	278,013	31,979	1.50	21,319
2011	1,869,274.64	1,557,723	1,552,250	317,025	2.50	126,810
2012	186,616.14	143,073	142,570	44,046	3.50	12,585
2013	830,614.01	581,430	579,387	251,227	4.50	55,828
2014	5,562,646.74	3,522,991	3,510,614	2,052,033	5.50	373,097
2015	64,550.14	36,579	36,451	28,099	6.50	4,323
2016	300,974.63	150,487	149,958	151,017	7.50	20,136
2017	477,366.90	206,857	206,130	271,237	8.50	31,910
2018	1,528,191.07	560,342	558,374	969,817	9.50	102,086
2019	717,478.10	215,243	214,487	502,991	10.50	47,904
2020	1,102,439.09	257,232	256,328	846,111	11.50	73,575
2021	640,941.54	106,826	106,451	534,491	12.50	42,759
2022	2,403,582.36	240,358	239,513	2,164,069	13.50	160,301
2023	1,723,954.87	57,459	57,258	1,666,697	14.50	114,945
	19,368,727.52	9,562,380	9,534,233	9,834,495		1,191,234

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.3 6.15

WEST PENN POWER COMPANY

ACCOUNT 395.00 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 23-SQUARE						
NET SALVAGE PERCENT.. 0						
2000	67,906.52	67,907	67,907			
2003	20,665.59	18,419	19,825	841	2.50	336
2004	26,690.36	22,629	24,356	2,334	3.50	667
2005	125,933.64	101,295	109,025	16,909	4.50	3,758
2006	32,005.88	24,352	26,210	5,796	5.50	1,054
2007	21,924.82	15,729	16,929	4,996	6.50	769
2009	156,859.83	98,889	106,435	50,425	8.50	5,932
	451,986.64	349,220	370,687	81,300		12,516

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.5 2.77

WEST PENN POWER COMPANY

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S0.5						
NET SALVAGE PERCENT.. 0						
1990	104,884.79	98,739	104,885			
1991	18,488.29	17,185	18,488			
2000	45,066.70	36,856	41,372	3,695	5.24	705
2005	12,338.96	8,994	10,096	2,243	6.88	326
2007	21,264.26	14,596	16,384	4,880	7.54	647
2013	7,169.49	3,734	4,191	2,978	9.66	308
2014	30.60	15	17	14	10.03	1
2015	9,992.30	4,493	5,043	4,949	10.40	476
2016	42,471.94	17,392	19,523	22,949	10.82	2,121
2021	3,763.02	613	688	3,075	12.84	239
	265,470.35	202,617	220,687	44,783		4,823

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.3 1.82

WEST PENN POWER COMPANY

ACCOUNT 397.00 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 12-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	4,570,844.18	4,570,844	4,570,844			
2012	295,776.47	283,451	271,486	24,290	0.50	24,290
2013	1,700,200.23	1,487,675	1,424,875	275,325	1.50	183,550
2014	7,902,182.38	6,255,921	5,991,836	1,910,346	2.50	764,138
2015	41,900.90	29,680	28,427	13,474	3.50	3,850
2016	705,912.09	441,195	422,571	283,341	4.50	62,965
2017	1,249,858.19	677,011	648,432	601,426	5.50	109,350
2018	3,445,009.99	1,578,951	1,512,298	1,932,712	6.50	297,340
2019	2,431,093.42	911,660	873,175	1,557,918	7.50	207,722
2020	5,136,657.75	1,498,209	1,434,964	3,701,694	8.50	435,493
2021	5,547,870.31	1,155,788	1,106,998	4,440,872	9.50	467,460
2022	4,783,965.22	597,996	572,753	4,211,212	10.50	401,068
2023	5,044,272.22	210,195	201,322	4,842,951	11.50	421,126
	42,855,543.35	19,698,576	19,059,981	23,795,563		3,378,352

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.0 7.88

WEST PENN POWER COMPANY

ACCOUNT 398.00 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 14-SQUARE						
NET SALVAGE PERCENT.. 0						
2009	34,564.29	34,564	34,564			
2010	16,995.18	16,388	16,995			
2011	212,712.81	189,923	212,713			
2014	3,090.56	2,097	3,091			
2022	8,179.45	876	8,180			
	275,542.29	243,848	275,543			

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

PART III. EXPERIENCED NET SALVAGE

WEST PENN POWER COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2019 TRANSACTION YEAR				
361.00	35,551.79	31,429.38		31,429.38-
362.10	1,486,382.30	725,140.10		725,140.10-
362.40	472.89			
364.00	246,204.79	4,070,332.77		4,070,332.77-
365.10	5,896,920.62	7,191,653.03		7,191,653.03-
366.00	6,186.70	23,826.79		23,826.79-
367.00	1,116,932.82	1,515,022.54		1,515,022.54-
368.00	7,844,225.91	1,644,187.89		1,644,187.89-
369.00	101,683.61	515,704.98		515,704.98-
370.30	2,554,984.83	9,653.45		9,653.45-
371.00	9,397.84	38,567.41		38,567.41-
373.10	2,011,402.32	426,180.54		426,180.54-
373.30	175,504.86	34,855.57		34,855.57-
390.10	177,734.41	440,107.16		440,107.16-
390.20		68,021.90		68,021.90-
392.20	88,697.52			
392.30	140,753.44		154,075.24	154,075.24
392.40	435.67			
394.00	702,989.16			
397.00	109,106.23			
	22,705,567.71	16,734,683.51	154,075.24	16,580,608.27-
2020 TRANSACTION YEAR				
360.20		4,972.00	3,500.00	1,472.00-
361.00	15,735.23	162,134.00		162,134.00-
362.10	1,596,409.25	1,631,031.00		1,631,031.00-
362.40	572.59			
364.00	193,857.16	3,359,377.00		3,359,377.00-
365.10	5,540,309.58	6,194,815.00		6,194,815.00-
366.00	1,687.27	16,103.00		16,103.00-
367.00	1,805,125.81	1,588,805.00		1,588,805.00-
368.00	3,761,288.92	1,752,780.00		1,752,780.00-
369.00	95,396.39	644,391.00		644,391.00-
370.30	1,332,494.56	7,387,964.00		7,387,964.00-
371.00	9,489.87	31,331.00		31,331.00-
373.10	1,020,602.93	265,756.55		265,756.55-
373.30	344,931.82	65,798.82		65,798.82-
390.10	815,104.53	221,087.00		221,087.00-
392.20	79,103.40			
392.30	149,302.74			
392.40	437.48			
394.00	181,620.37			
397.00		483.00		483.00-
	16,943,469.90	23,326,828.37	3,500.00	23,323,328.37-

WEST PENN POWER COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2021 TRANSACTION YEAR				
361.00	23,621.59	28,612.00		28,612.00-
362.10	1,745,434.22	1,122,991.00		1,122,991.00-
362.40	22,097.58			
364.00	142,064.51	3,224,815.00		3,224,815.00-
365.10	5,362,015.62	5,084,102.00		5,084,102.00-
366.00	901.62	72.00		72.00-
367.00	1,754,921.59	1,185,858.00		1,185,858.00-
368.00	3,535,328.64	1,422,232.00		1,422,232.00-
369.00	63,485.11	367,006.00		367,006.00-
370.30	3,263,797.01	676,241.00		676,241.00-
371.00	10,198.21	37,736.00		37,736.00-
373.10	810,035.19	165,993.87		165,993.87-
373.30	465,754.95	85,711.42		85,711.42-
390.10	176,709.89	58,744.00		58,744.00-
392.20	130,966.66			
392.30	478,115.87			
392.40	3,190.49			
394.00	610,408.08	100.00		100.00-
397.00	104,588.37			
	18,703,635.20	13,460,214.29		13,460,214.29-
2022 TRANSACTION YEAR				
361.00	192,975.48	785,357.00-		785,357.00
362.10	1,343,729.17	861,120.00	800.00	860,320.00-
364.00	325,374.48	3,631,949.00		3,631,949.00-
365.10	6,111,429.81	6,492,272.00		6,492,272.00-
366.00	1,597.00	3,711.00		3,711.00-
367.00	1,445,906.46	1,304,705.00		1,304,705.00-
368.00	4,611,680.77	2,113,534.00		2,113,534.00-
369.00	215,607.15	410,920.00		410,920.00-
370.30	3,835,251.04	1,134,040.00		1,134,040.00-
371.00	14,777.89	44,036.00		44,036.00-
373.10	621,140.39	155,568.27		155,568.27-
373.30	1,134,083.12	120,882.73		120,882.73-
390.10	169,938.33	405,753.00		405,753.00-
392.20	11,550.91			
392.40	437.48			
394.00	572,280.78			
397.00	1,797,282.37			
	22,405,042.63	15,893,134.00	800.00	15,892,334.00-

WEST PENN POWER COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2023 TRANSACTION YEAR				
361.00	29,700.71	69,947.87	754.34	69,193.53-
362.10	1,206,473.60	1,043,633.57	7,601.41	1,036,032.16-
364.00	545,848.47	3,833,807.56		3,833,807.56-
365.10	5,379,952.49	6,218,242.23		6,218,242.23-
366.00	40.89	316.47		316.47-
367.00	1,002,149.11	987,481.61		987,481.61-
368.00	4,434,779.33	2,097,174.79		2,097,174.79-
369.00	103,192.38	364,835.51		364,835.51-
370.30	1,029,668.70	634,497.38		634,497.38-
371.00	14,086.46	32,890.84		32,890.84-
373.10	607,646.36	158,512.94		158,512.94-
373.30	1,098,829.86	162,860.94		162,860.94-
390.10	73,008.88	34,294.73		34,294.73-
392.20	17,860.84			
394.00	207,946.51			
397.00	6,212,298.19	8,916.34		8,916.34-
	21,963,482.78	15,647,412.78	8,355.75	15,639,057.03-
TOTAL	102,721,198.22	85,062,272.95	166,730.99	84,895,541.96-

FirstEnergy®

WEST PENN POWER COMPANY

2024 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO ELECTRIC PLANT
AS OF DECEMBER 31, 2024

Prepared by:

GANNETT FLEMING

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WEST PENN POWER COMPANY

Reading, Pennsylvania

2024 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO ELECTRIC PLANT
AS OF DECEMBER 31, 2024

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Camp Hill, Pennsylvania

Gannett Fleming
Valuation and Rate Consultants, LLC

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March 21, 2024

West Penn Power Company
2800 Pottsville Pike
Reading, PA 19605-2469

Attention Ms. Joanna M. Savage
Director, Rates and Regulatory Affairs – PA

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to electric plant in service. The results of our study as of December 31, 2024 are presented in the attached report. The results of our study as of December 31, 2023 are presented in our report titled "2023 Depreciation Study - Calculated Annual Depreciation Accruals Related to Electric Plant as of December 31, 2023". The same methods, procedures and estimates are used in both studies.

The attached report sets forth a description of the methods and procedures upon which the studies were based, the estimates of survivor curves and the calculated annual depreciation rates as of December 31, 2024.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

JOHN J. SPANOS
President

MELISSA M. HOWARD
Assistant Project Manager

JJS:jmr
075752.800

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PART I. INTRODUCTION

WEST PENN POWER COMPANY
DEPRECIATION STUDY

PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study conducted for West Penn Power Company("West Penn") to determine the annual depreciation accrual rates and amounts for ratemaking purposes applicable to the original cost of electric plant as of December 31, 2024.

The depreciation accrual rates and amounts presented herein are based on estimated survivor curves and on methods and procedures set forth in previous orders approved by the Pennsylvania Public Utility Commission. The estimated survivor curves presented herein were based on the results of a service life study incorporating statistical analyses of data through 2023.

BASIS OF STUDY

Depreciation and Amortization

Depreciation, as defined in the Uniform System of Accounts, is the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of electric plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among the causes to be given consideration are wear and tear, decay, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, and requirements of public authorities.

Depreciation, as used in accounting, is a method of distributing fixed capital costs over a period of time by allocating annual amounts to expense. Each annual

amount of such depreciation expense is part of that year's total cost of providing utility service. Normally, the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the straight line method of depreciation.

The calculation of annual and accrued depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. These subjects are discussed in the sections which follow.

For most plant accounts, depreciation accruals and accrued depreciation were calculated using the straight line method, the remaining life basis, and the equal life group (ELG) procedure for all vintages. The calculations were based on the attained ages and estimated service life characteristics for each depreciable group of electric property. For certain general plant accounts, the amortization amounts, annual and accrued, were based on the age of the vintage and the selected amortization period.

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

Service Life Estimates

The method of estimating service life consisted of compiling the service life history of the plant accounts, subaccounts or depreciable groups, reducing this history to trends through the use of acceptable actuarial techniques, and forecasting the trend of survivors for each depreciable group on the basis of interpretations of past trends and consideration of Company plans for the future. The combination of the historical trend and the estimated future trend yielded a complete pattern of life characteristics from which the average service life was derived.

The Company's service life estimates used in the depreciation calculation incorporated historical data compiled through 2023 from the property records of the Company. Such data included plant additions, retirements, transfers and other activity. Generally, retirement data for the years 1955 through 2023 were used in the actuarial life table computations which were the primary statistical support of the service life estimates.

A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirement was obtained through field trips conducted during the course of the service life study. Discussions with operating and management personnel also provided information regarding plans for the future which was incorporated in the interpretation and extrapolation of the statistical analyses.

AMORTIZATION OF NET SALVAGE

Inasmuch as this report relates primarily to Pennsylvania rate regulation practices, under which experienced costs of negative net salvage are amortized after their occurrence, no adjustments for expected salvage were made to either the annual

depreciation accrual or the calculated accrued depreciation for the individual accounts. The annual provision for recovering negative net salvage is based on the amortization of net salvage over a five-year period, as established by the Commission.

PART II. ESTIMATION OF SURVIVOR CURVES

PART II. ESTIMATION OF SURVIVOR CURVES

The calculation of annual depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. The estimation of survivor curves is discussed below and the development of net salvage is discussed in later sections of this report.

SURVIVOR CURVES

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units or by constructing a survivor curve by plotting the number of units which survive at successive ages.

The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life, and the frequency curve can be calculated. In Figure 1, a typical smooth survivor curve and the derived curves are illustrated. The average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero. The remaining life expectancy at any age can be calculated by obtaining the area under the curve, from the observation age to the maximum age, and dividing this area by the percent surviving at the observation age. For example, in Figure 1, the remaining life at age 30 is equal to the crosshatched area under the survivor curve divided by 29.5 percent surviving at age 30. The probable life at any age is developed by adding the age and remaining life. If the probable life of the property is calculated for each year of age, the probable life curve shown in the chart can be developed. The frequency curve presents the number of units retired in each age interval. It is derived by obtaining the differences between the amount of property surviving at the beginning and at the end of each interval.

This study has incorporated the use of Iowa curves developed from a retirement rate analysis of historical retirement history. A discussion of the concepts of survivor curves and of the development of survivor curves using the retirement rate method is presented below.

Iowa Type Curves

The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements (or the portion of the frequency curve with the highest level of retirements) in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numbers represent the relative heights of the modes of the frequency curves within each family. A higher number designates a higher mode curve.

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125.

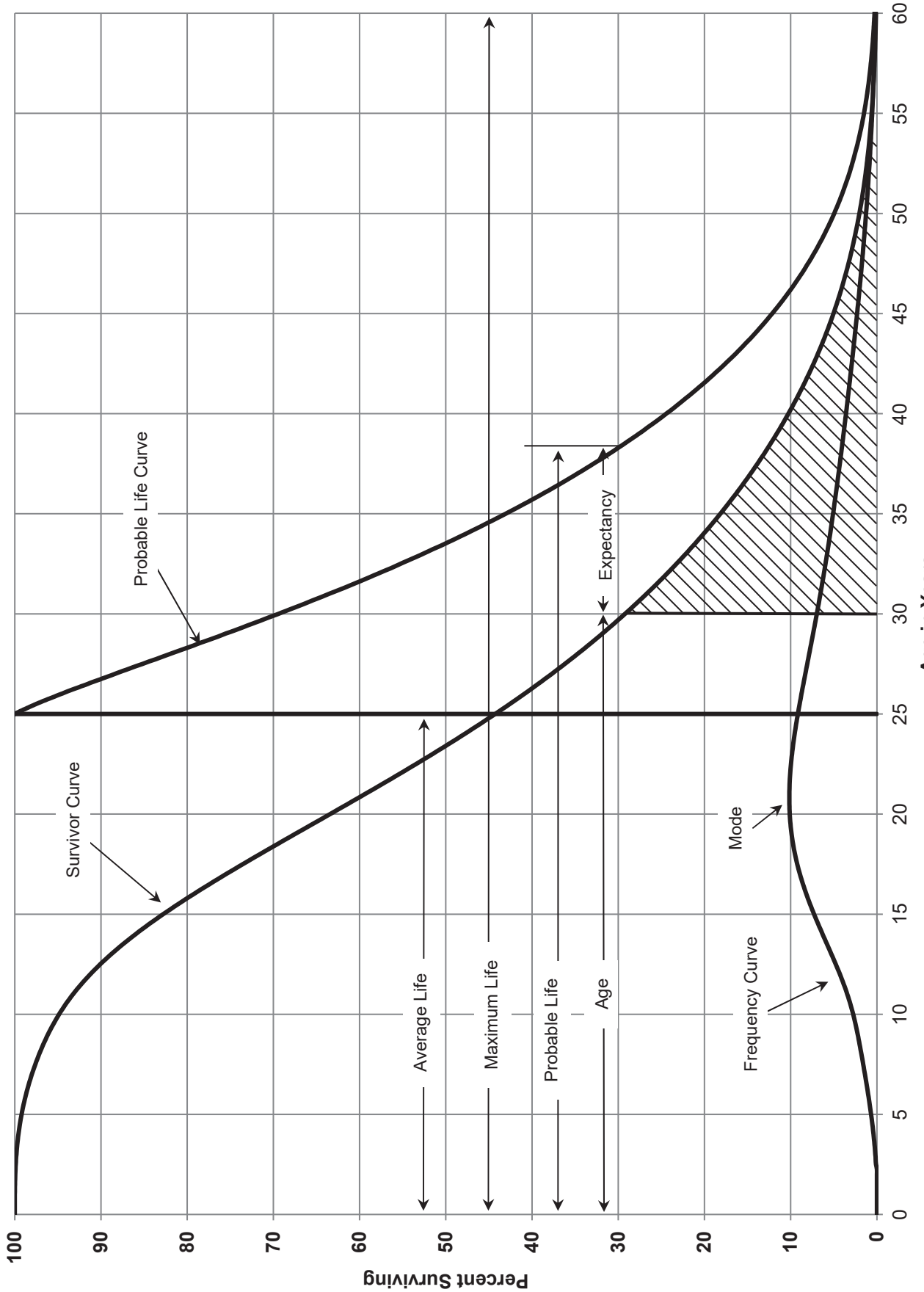


FIGURE 1. TYPICAL SURVIVOR CURVE AND DERIVED CURVES

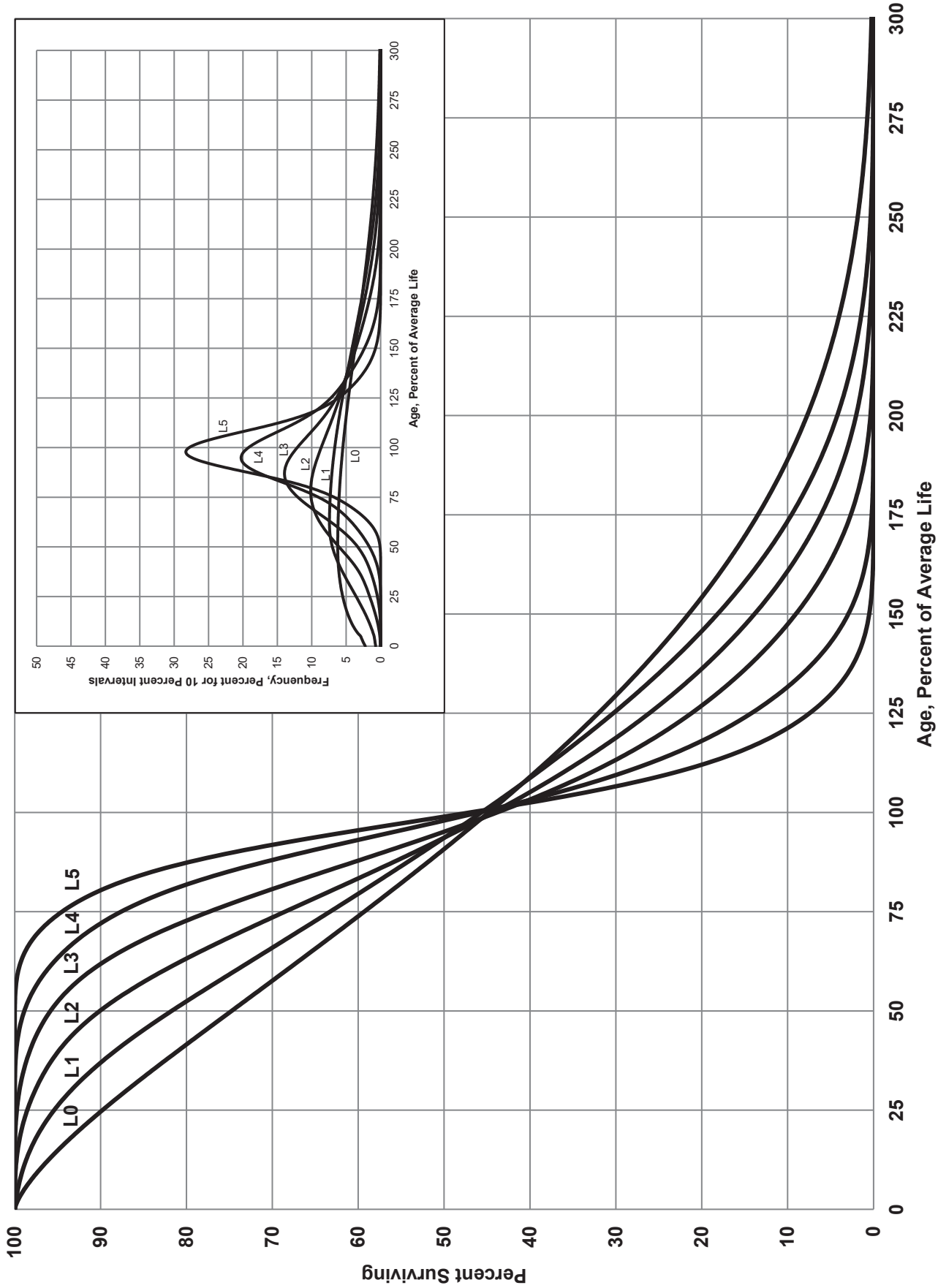


FIGURE 2. LEFT MODAL OR "L" IOWA TYPE SURVIVOR CURVES

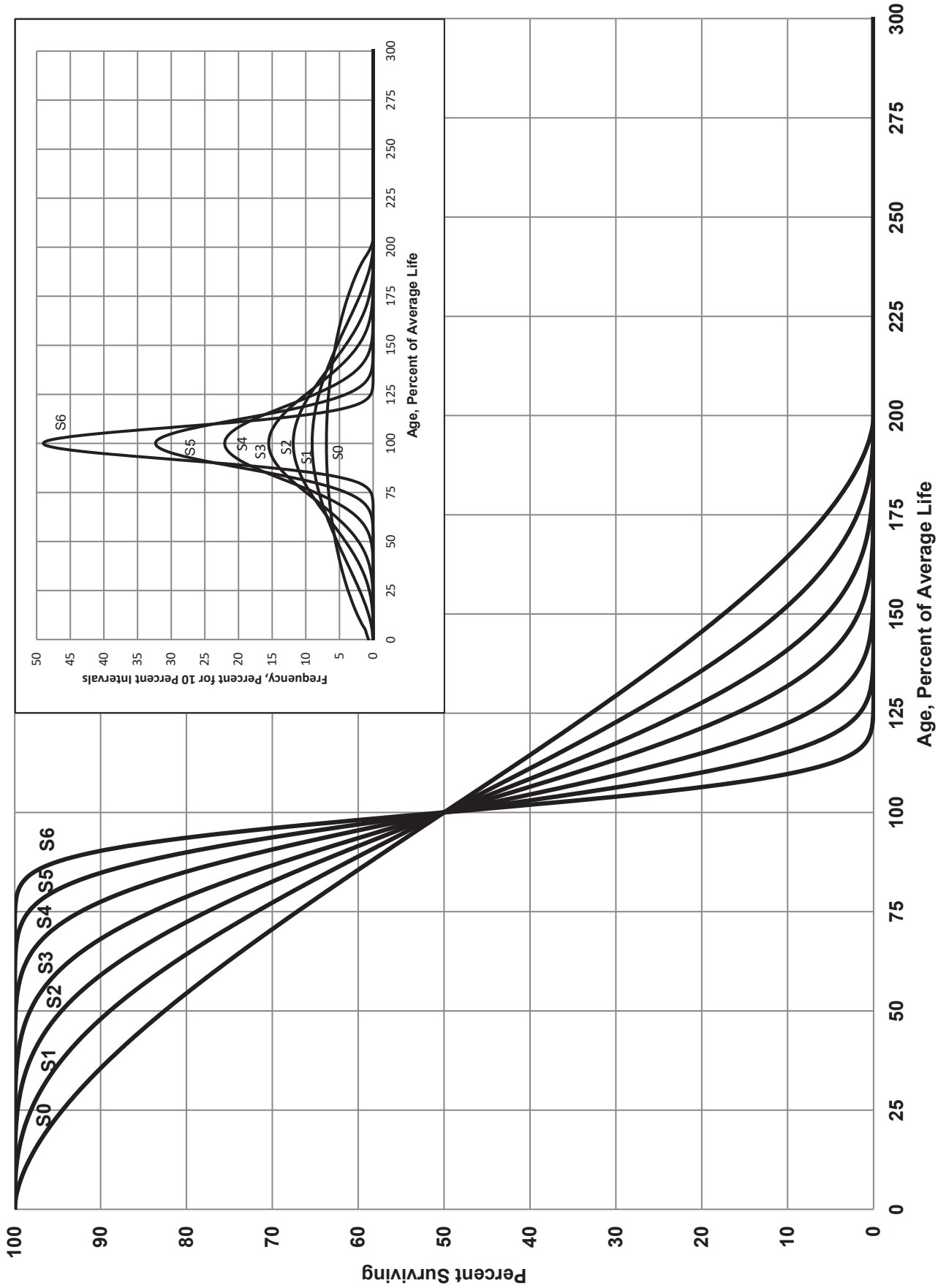


FIGURE 3. SYMMETRICAL OR "S" IOWA TYPE SURVIVOR CURVES

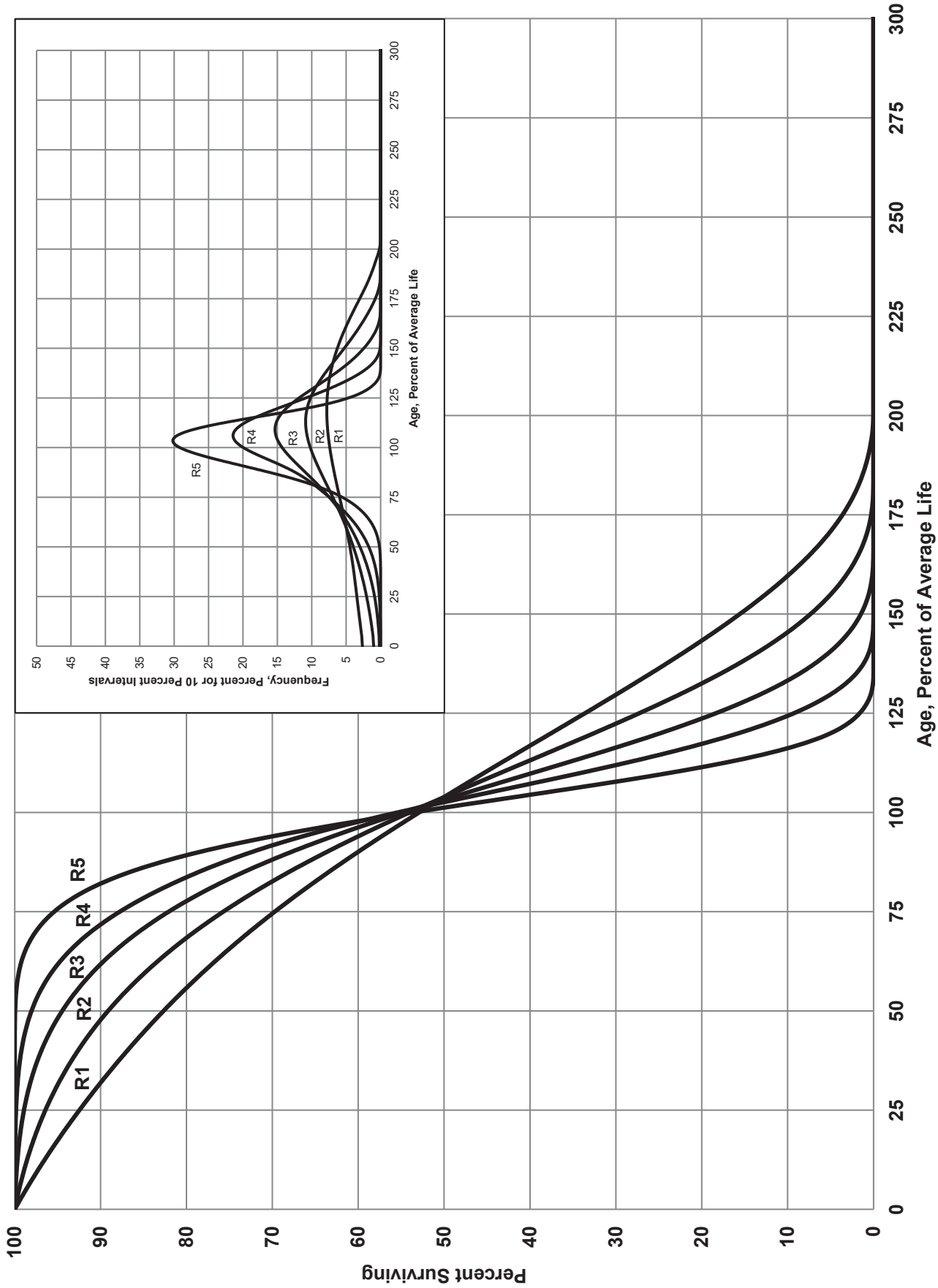


FIGURE 4. RIGHT MODAL OR "R" IOWA TYPE SURVIVOR CURVES

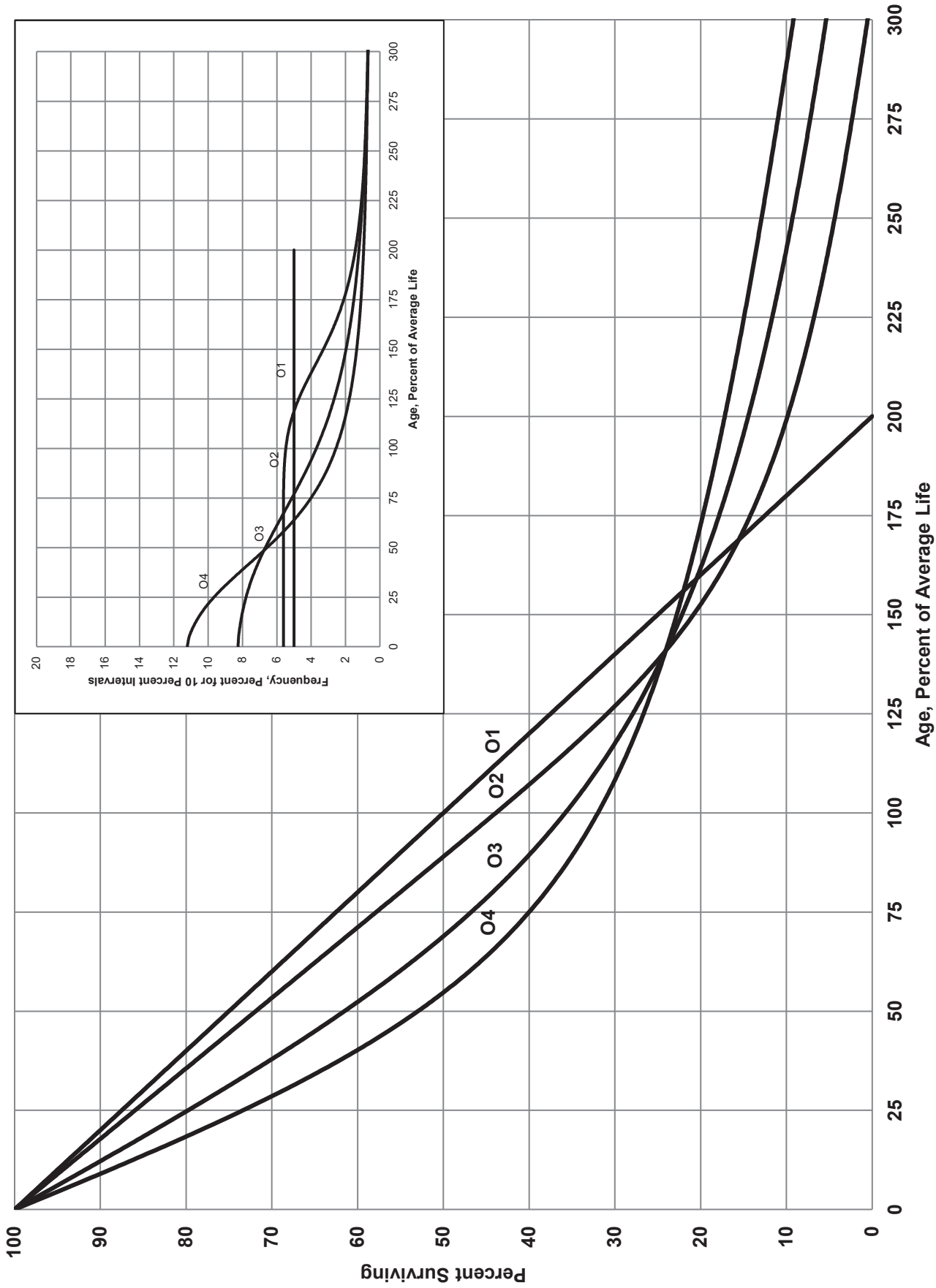


FIGURE 5. ORIGIN MODAL OR "O" IOWA TYPE SURVIVOR CURVES

These curve types have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."[1] In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student, submitted a thesis presenting his development of the fourth family consisting of the four O type survivor curves.

Retirement Rate Method of Analysis

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text and is also explained in several publications including "Statistical Analyses of Industrial Property Retirements,"[2] "Engineering Valuation and Depreciation,"[3] and "Depreciation Systems."[4]

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the property exposed to retirement at the beginning of the age intervals during the same period. The period of observation is referred to as the experience band. The band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows. The example includes schedules of annual aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

---

[1]Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

[2]Winfrey, Robley, Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.

[3]Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 1.

[4]Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994.

Schedules of Annual Transactions in Plant Records

The property group used to illustrate the retirement rate method is observed for the experience band 2014-2023 for which there were placements during the years 2009-2023. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-11 and II-12. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, $10,000 of the dollars invested in 2009 were retired in 2014. The $10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of $143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2014 retirements of 2009 installations and ending with the 2023 retirements of the 2018 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

10 + 12 + 13 + 11 + 13 + 13 + 15 + 17 + 19 + 20.

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2014-2023
SUMMARIZED BY AGE INTERVAL

Experience Band 2014-2023 Placement Band 2009-2023

Year Placed	Retirements, Thousands of Dollars During Year										Total During Age Interval	Age Interval
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2009	10	11	12	13	14	16	23	24	25	26	26	13½-14½
2010	11	12	13	15	16	18	20	21	22	19	44	12½-13½
2011	11	12	13	14	16	17	19	21	22	18	64	11½-12½
2012	8	9	10	11	11	13	14	15	16	17	83	10½-11½
2013	9	10	11	12	13	14	16	17	19	20	93	9½-10½
2014	4	9	10	11	12	13	14	15	16	20	105	8½-9½
2015		5	11	12	13	14	15	16	18	20	113	7½-8½
2016			6	12	13	15	16	17	19	19	124	6½-7½
2017				6	13	15	16	17	19	19	131	5½-6½
2018					7	14	16	17	19	20	143	4½-5½
2019						8	18	20	22	23	146	3½-4½
2020							9	20	22	25	150	2½-3½
2021								11	23	25	151	1½-2½
2022									11	24	153	½-1½
2023										13	80	0-½
Total	53	68	86	106	128	157	196	231	273	308	1,606	

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2014-2023
SUMMARIZED BY AGE INTERVAL

Experience Band 2014-2023 Placement Band 2009-2023

Year Placed	Acquisitions, Transfers and Sales, Thousands of Dollars During Year										Total During Age Interval	Age Interval
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2009	-	-	-	-	-	-	60[a]	-	-	-	-	13½-14½
2010	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2011	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2012	-	-	-	-	-	-	-	(5)[b]	-	-	60	10½-11½
2013	-	-	-	-	-	-	-	6[a]	-	-	-	9½-10½
2014	-	-	-	-	-	-	-	-	-	-	(5)	8½-9½
2015		-	-	-	-	-	-	-	-	-	6	7½-8½
2016			-	-	-	-	-	-	-	-	-	6½-7½
2017				-	-	-	-	(12)[b]	-	-	-	5½-6½
2018					-	-	-	-	22[a]	-	-	4½-5½
2019						-	-	(19)[b]	-	-	10	3½-4½
2020							-	-	-	-	-	2½-3½
2021								-	-	(102)[c]	(121)	1½-2½
2022									-	-	-	½-1½
2023											-	0-½
Total	-	-	-	-	-	-	60	(30)	22	(102)	(50)	

[a] Transfer Affecting Exposures at Beginning of Year
[b] Transfer Affecting Exposures at End of Year
[c] Sale with Continued Use
Parentheses Denote Credit Amount.

In Schedule 2, other transactions which affect the group are recorded in a similar manner. The entries illustrated include transfers and sales. The entries which are credits to the plant account are shown in parentheses. The items recorded on this schedule are not totaled with the retirements, but are used in developing the exposures at the beginning of each age interval.

Schedule of Plant Exposed to Retirement

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2014 through 2023 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2019 are calculated in the following manner:

Exposures at age 0	= amount of addition	= $750,000
Exposures at age ½	= $750,000 - $ 8,000	= $742,000
Exposures at age 1½	= $742,000 - $18,000	= $724,000
Exposures at age 2½	= $724,000 - $20,000 - $19,000	= $685,000
Exposures at age 3½	= $685,000 - $22,000	= $663,000

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
JANUARY 1 OF EACH YEAR 2014-2023
SUMMARIZED BY AGE INTERVAL

Experience Band 2014-2023

Placement Band 2009-2023

Year Placed	Exposures, Thousands of Dollars Annual Survivors at the Beginning of the Year 2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Total at Beginning of Age Interval	Age Interval
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2009	255	245	234	222	209	195	239	216	192	167	167	13½-14½
2010	279	268	256	243	228	212	194	174	153	131	323	12½-13½
2011	307	296	284	271	257	241	224	205	184	162	531	11½-12½
2012	338	330	321	311	300	289	276	262	242	226	823	10½-11½
2013	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
2014	420[a]	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2015		460[a]	455	444	432	419	405	390	374	356	1,952	7½-8½
2016			510[a]	504	492	479	464	448	431	412	2,463	6½-7½
2017				580[a]	574	561	546	530	501	482	3,057	5½-6½
2018					660[a]	653	639	623	628	609	3,789	4½-5½
2019						750[a]	742	724	685	663	4,332	3½-4½
2020							850[a]	841	821	799	4,955	2½-3½
2021								960[a]	949	926	5,719	1½-2½
2022									1,080[a]	1,069	6,579	½-1½
2023										1,220[a]	7,490	0-½
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780	

[a]Additions during the year

For the entire experience band 2014-2023, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

255 + 268 + 284 + 311 + 334 + 374 + 405 + 448 + 501 + 609.

Original Life Table

The original life table, illustrated in Schedule 4 on page II-16, is developed from the totals shown on the schedules of retirements and exposures, Schedules 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are as follows:

Percent surviving at age 4½	=	88.15				
Exposures at age 4½	=	3,789,000				
Retirements from age 4½ to 5½	=	143,000				
Retirement Ratio	=	143,000	÷	3,789,000	=	0.0377
Survivor Ratio	=	1.000	-	0.0377	=	0.9623
Percent surviving at age 5½	=	(88.15)	x	(0.9623)	=	84.83

The totals of the exposures and retirements (columns 2 and 3) are shown for the purpose of checking with the respective totals in Schedules 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.

SCHEDULE 4. ORIGINAL LIFE TABLE
CALCULATED BY THE RETIREMENT RATE METHOD

Experience Band 2014-2023 Placement Band 2009-2023

(Exposure and Retirement Amounts are in Thousands of Dollars)

Age at Beginning of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Age Interval
(1)	(2)	(3)	(4)	(5)	(6)
0.0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.60
12.5	323	44	0.1362	0.8638	48.90
13.5	167	26	0.1557	0.8443	42.24
					35.66
Total	44,780	1,606			

Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.
Column 3 from Schedule 1, Column 12, Retirements for Each Year.
Column 4 = Column 3 Divided by Column 2.
Column 5 = 1.0000 Minus Column 4.
Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.

The original survivor curve is plotted from the original life table (column 6, Schedule 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

Smoothing the Original Survivor Curve

The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100% to zero percent, it is desirable to eliminate any irregularities, as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.

The Iowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the Iowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Schedule 4 is compared with the L, S, and R Iowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0.

In Figure 9, the three fittings, 12-L1, 12-S0 and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 Iowa curve would be selected as the most representative of the plotted survivor characteristics of the group.

FIGURE 6. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

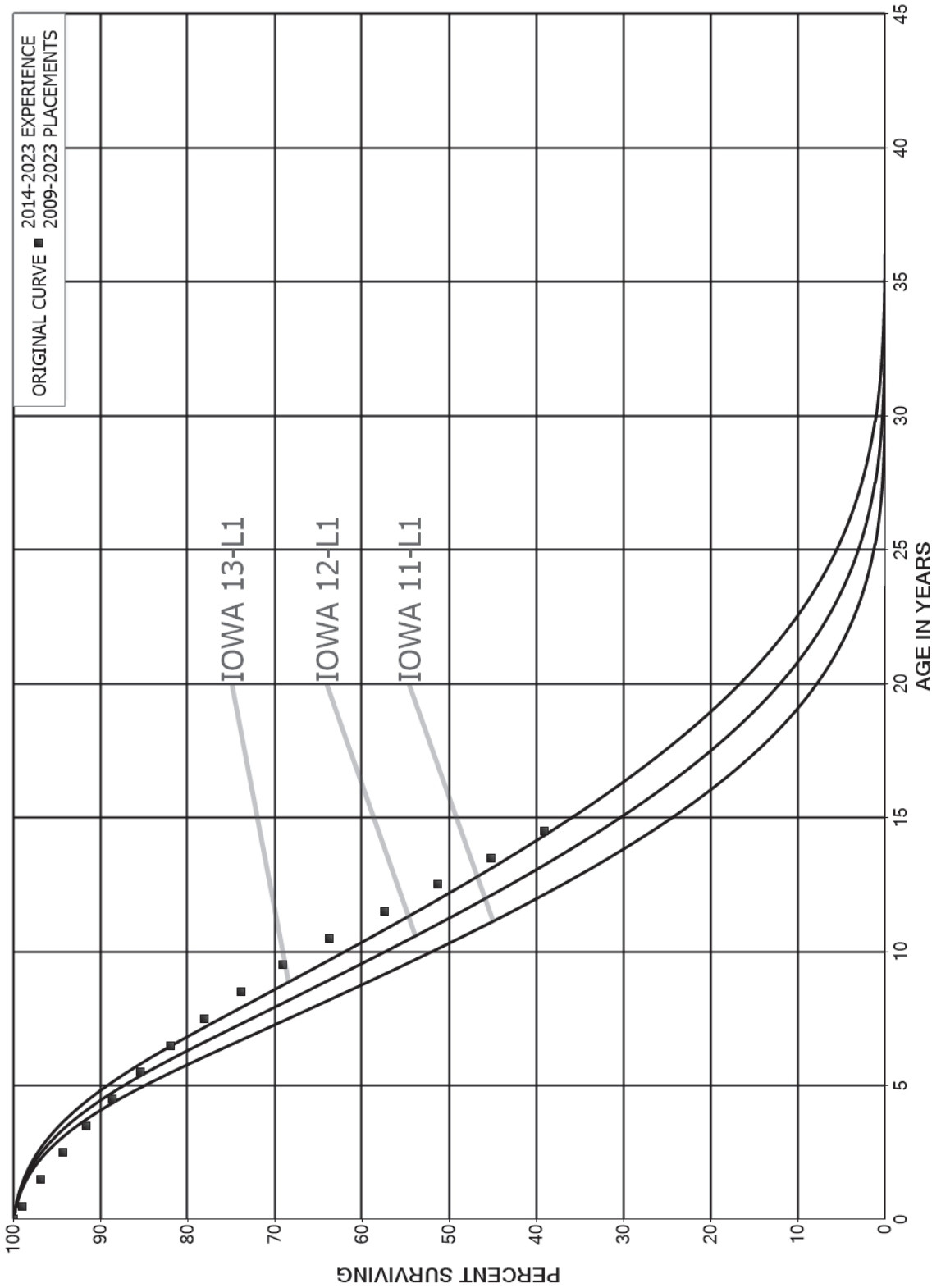


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

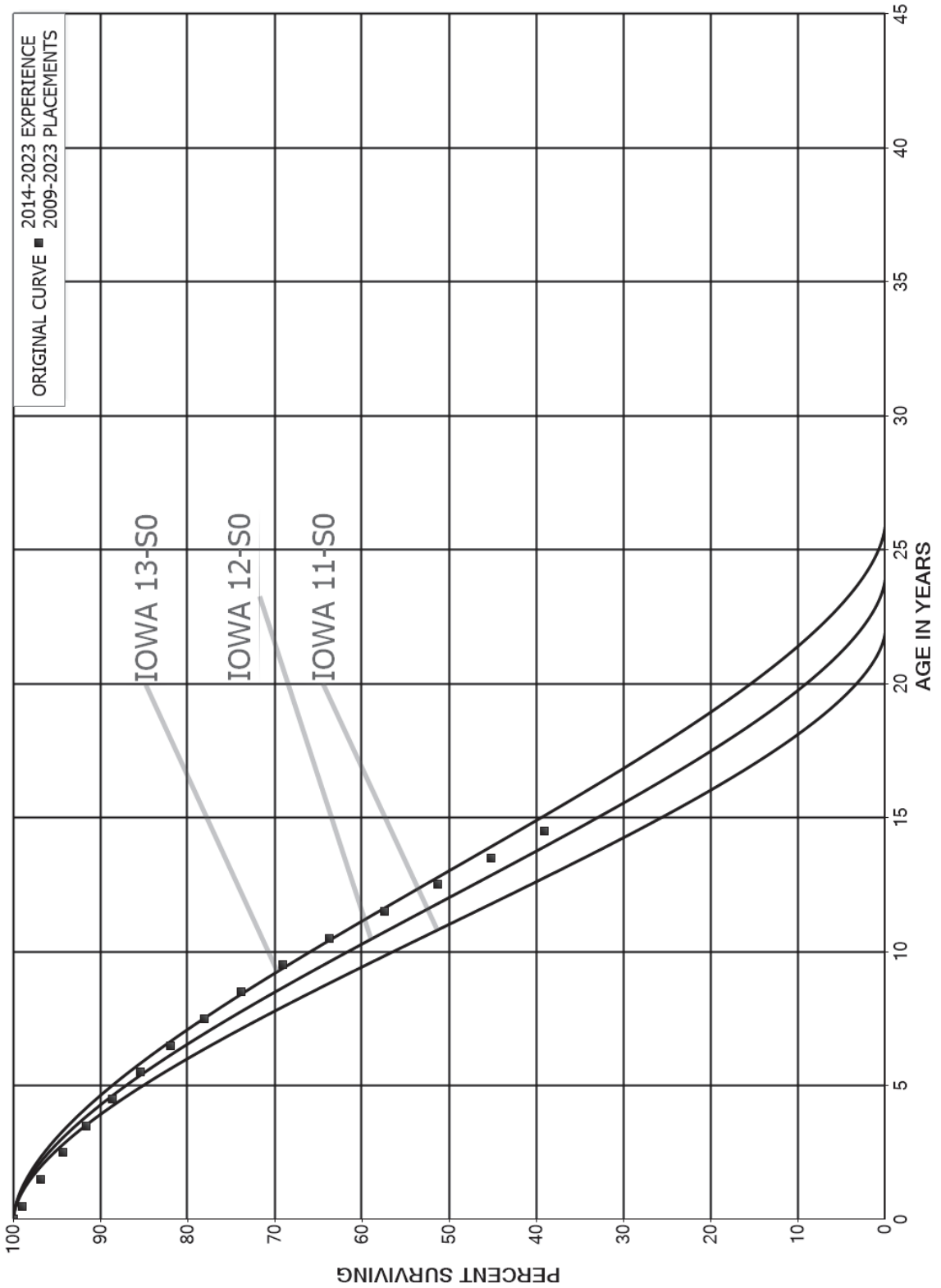


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

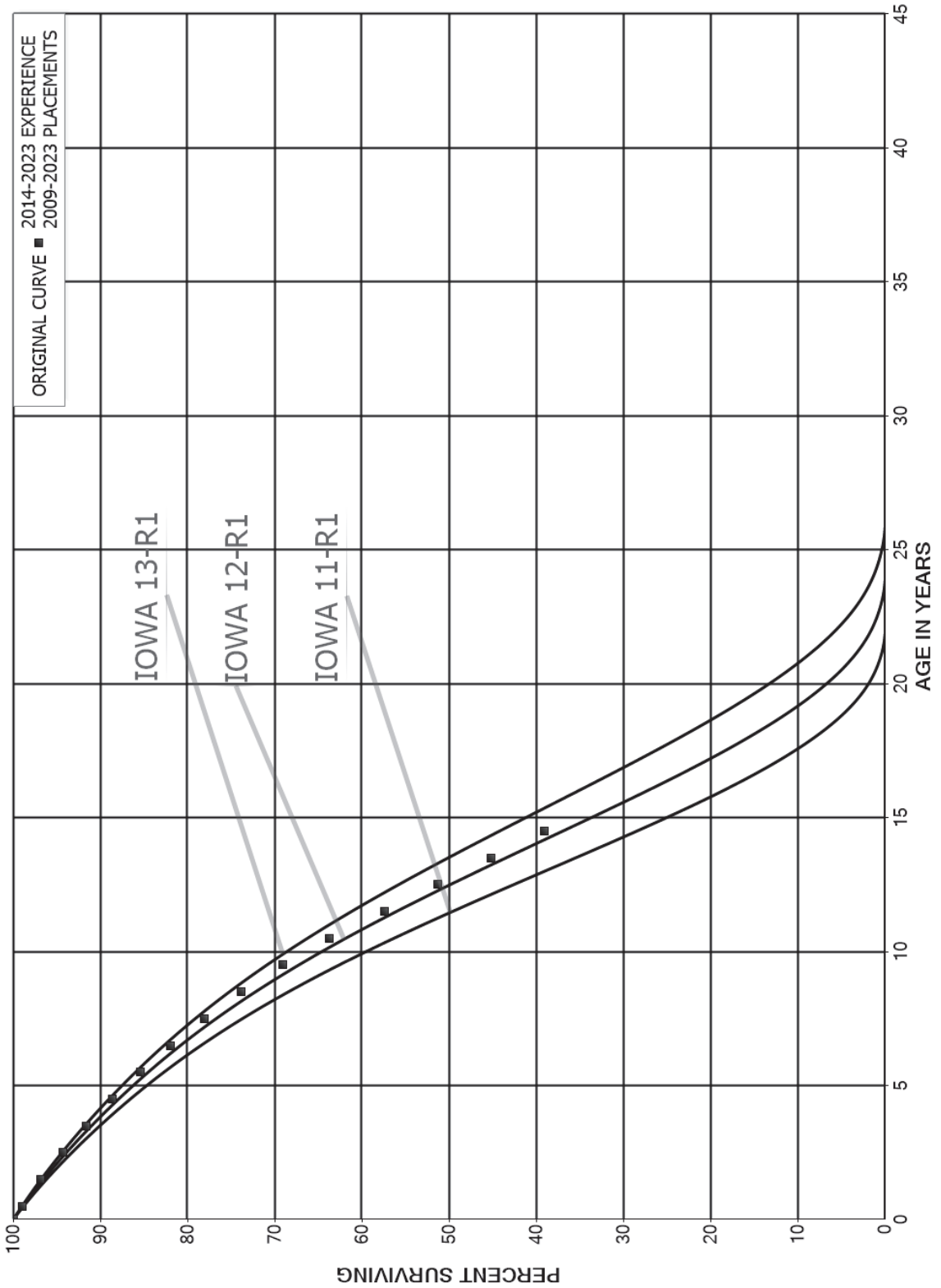
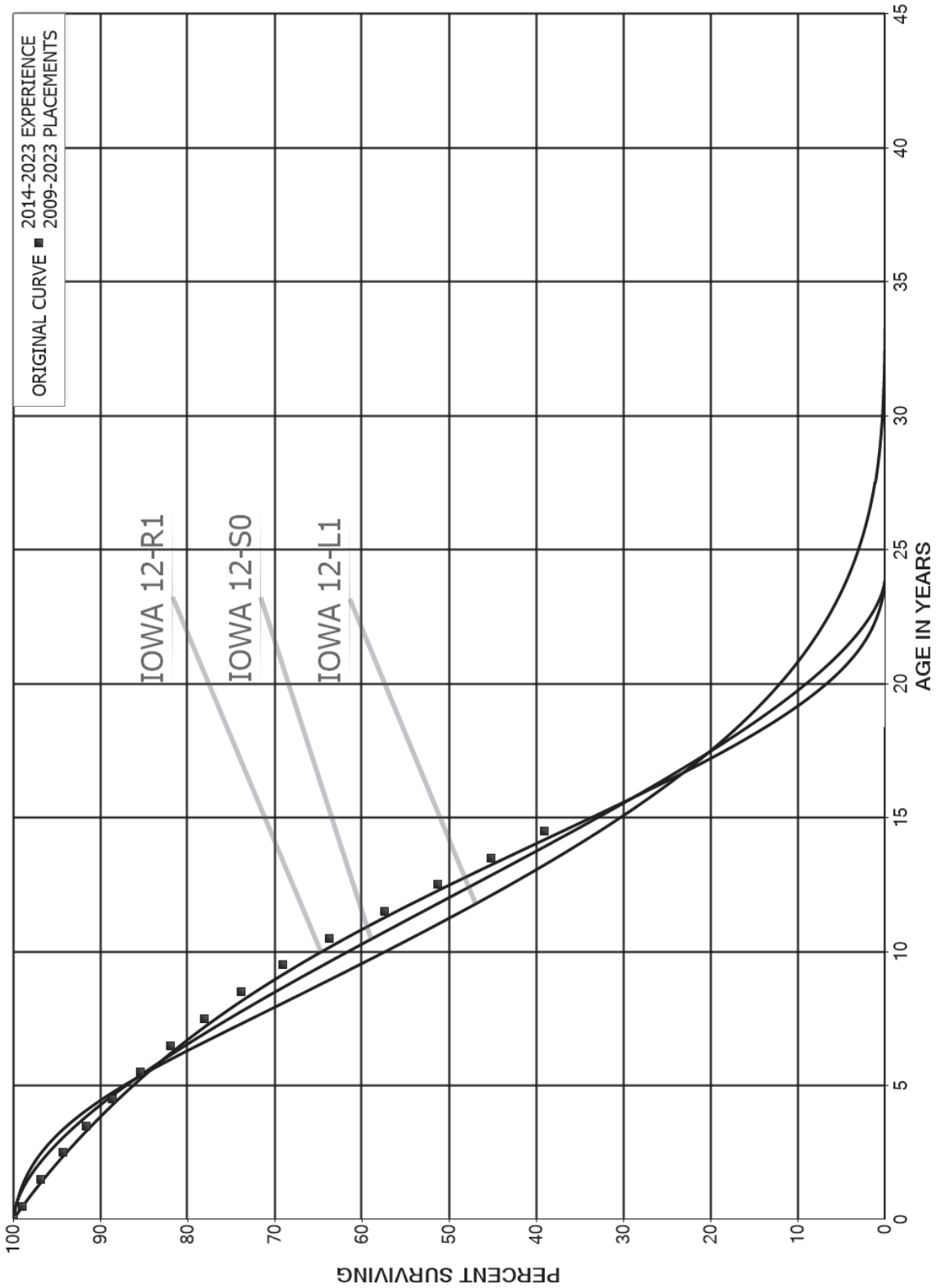


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES



PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

Field Trips

In order to be familiar with the operation of the Company and observe representative portions of the plant, a field trip was conducted for the study. A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirements are obtained during the field trips. This knowledge and information were incorporated in the interpretation and extrapolation of the statistical analyses.

During the period of years our firm has conducted depreciation studies for the Company, the field trips have resulted in numerous reviews of the Company's operating areas. The following is a list of the locations visited during the most recent trip.

November 8, 2023

- Youngwood Substation
- Greensburg Substation
- Eastgate Substation
- Hempfield Substation
- Sewickley Substation
- Jeannette Service Center

Judgment

The survivor curve estimates were based on informed judgment which considered a number of factors. The primary factors were retirement rate analyses of historical service life data; current Company policies and outlook as determined during the discussions with management personnel; and the survivor curve estimates from previous depreciation studies for West Penn Power Company and other electric companies.

The statistical analyses resulted in good to excellent indications of the survivor patterns experienced for most of the major accounts. The plant accounts or subaccounts for which the statistical analyses were significant factors in the judgments of the survivor curves are as follows:

Account Number	Title
Distribution Plant	
362.10	Station Equipment
362.15	Station Equipment - Subtransmission
362.40	Station Equipment - SCADA
364.00	Poles, Towers and Fixtures
364.55	Poles and Fixtures - Subtransmission
366.00	Underground Conduit
366.50	Underground Conduit - Subtransmission
367.00	Underground Conductors and Devices
367.50	Underground Conductors and Devices - Subtransmission
368.00	Line Transformers
369.00	Services
371.00	Installations on Customers' Premises
372.00	Leased Property
373.10	Street Lighting and Signal Systems
General Plant	
390.10	Structures and Improvements
392.10	Transportation Equipment - Autos
392.20	Transportation Equipment - Light Trucks
392.30	Transportation Equipment - Medium and Heavy Trucks
392.40	Transportation Equipment – Trailers
396.00	Power Operated Equipment

The combined analysis of Account 364.00, Poles, Towers and Fixtures, and Account 364.50, Poles, Towers and Fixtures – Subtransmission, is used to illustrate the manner in which the study was conducted for the groups in the preceding list. It is a significant account and serves as a typical illustration. Aged plant accounting data have been compiled for the years 1960 through 2023. These data were coded by type of

transaction, year in which the transaction took place, and year in which the plant was placed in service. The data were analyzed by the retirement rate method to obtain an indication of the experienced service life characteristics.

The estimated Iowa 70-R2 survivor curve is based on the experience band, 1960 through 2023. The estimated survivor curve is an excellent fit of the observed data, has an average service life which is longer than the previous estimates for this account, and is above the upper end of the typical range of lives used by the electric utility industry.

For Account 368.00, Line Transformers, the estimate of survivor characteristics is based on the 1955-2023 and 1999-2023 experience bands. Most retirements have been due to wear and tear or load requirements. Typical service lives for line transformers range from 35 to 50 years. The Iowa 48-R1.5 survivor curve reflects the outlook of management, is at the upper end of the range of estimates used by other utilities and is a reasonable interpretation of a significant portion of the survivor curve through age 79.

The life span technique also was used for large office buildings and service centers in Account 390.1, Structures and Improvements. For these large structures in Account 390.1, a life span was estimated for each structure based on its type of construction, use, age, condition and management's plans within the foreseeable future. In Account 390.1, Structures and Improvements, an interim survivor curve was estimated for each location, since interim retirements are normal for such structures and, in fact, have been experienced.

Generally, the survivor curve estimates for the remainder of the accounts were based on engineering judgment, considering the nature of the plant and equipment, review of available historical retirement data and a general knowledge of the service lives for similar equipment in other electric companies.

PART IV. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

PART IV. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

Group Depreciation Procedures

A group procedure for depreciation is appropriate when considering more than a single item of property. Normally, the items within a group do not have identical service lives, but have lives that are dispersed over a range of time. There are two primary group procedures, namely, average service life and equal life group.

In the average service life procedure, the rate of annual depreciation is based on the average life or average remaining life of the group, and this rate is applied to the surviving balances of the group's cost. A characteristic of this procedure is that the cost of plant retired prior to average life is not fully recouped at the time of retirement, whereas the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle, the portion of cost not recouped prior to average life is balanced by the cost recouped subsequent to average life.

In the equal life group procedure, the property group is subdivided according to service life. That is, each equal life group includes that portion of the property which experiences the life of that specific group. The relative size of each equal life group is determined from the property's life dispersion curve. This procedure eliminates the need to base depreciation on average lives, inasmuch as each group is equivalent to a unit having a single life. The full costs of short-lived units are accrued during their lives, leaving no deferral of accruals required to be added to the annual costs associated with long-lived units. The calculated depreciation for the property group is the summation of the calculated depreciation based on the service life of each equal life group.

Remaining Life Annual Accruals

For the purpose of calculating remaining life accrual rates as of December 31, 2024, the estimated book depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation for the vintages calculated by the equal life group procedure follow. The detailed calculations are set forth in the Results of Study section of the report.

Average Service Life Procedure

In the average service life procedure, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the average remaining life of the vintage. The average remaining life is a directly weighted average derived from the estimated future survivor curve in accordance with the average service life procedure.

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which would not be allocated to expense through future whole life depreciation accruals if current forecasts of life characteristics are used as the basis for such accruals. The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account, based upon the attained age and service life. The straight line accrued depreciation ratios are calculated as follows for the average service life procedure:

$$Ratio = 1 - \frac{Average\ Remaining\ Life\ Expectancy}{Average\ Service\ Life}.$$

Equal Life Group Procedure

In the equal life group procedure, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the composite remaining life for the surviving original cost of that vintage. The composite remaining life is derived by compositing the individual equal life group remaining lives in accordance with the following equation:

$$\text{Composite Remaining Life} = \frac{\left(\frac{\text{Book Cost}}{\text{Life}} \times \text{Remaining Life}\right)}{\frac{\text{Book Cost}}{\text{Life}}}$$

The book costs and lives of the several equal life groups which are summed in the foregoing equation are defined by the estimated future survivor curve.

Inasmuch as book cost divided by life equals the whole life annual accrual, the foregoing equation reduces to the following form:

$$\text{Composite Remaining LIfe} = \frac{\sum \text{Whole Life Future Accruals}}{\sum \text{Whole Life Annual Accruals}}$$

or

$$\text{Composite Remaining Life} = \frac{\sum \text{Book Cost} - \text{Calc. Reserve}}{\sum \text{Whole Life Annual Accrual}}.$$

The annual accrual rate for each account is equal to the sum of the remaining life annual accruals for all vintages divided by the account's total original cost. The account's "composite remaining life" is calculated by dividing the sum of the future book accruals for all vintages by the sum of the remaining life annual accruals for all vintages.

The calculated accrued depreciation in the equal life group procedure also represents that portion of depreciable cost which will not be allocated to expense through future accruals. However, the calculation is based at the equal life group level rather than the vintage group level, and does not require the use of averages. The equal life group accrued depreciation ratio is calculated as follows:

$$Ratio = \frac{Remaining\ Life}{Average\ Service\ Life}.$$

Inasmuch as service life minus remaining life equals age, when averages are not employed, the foregoing equation reduces to:

$$Ratio = \frac{Age}{Service\ Life}.$$

The table on the following page illustrates the procedure for calculating straight line equal life group accrued depreciation, using an Iowa 12-S1 survivor curve and a December 31, 2024 calculation date.

In the table, each equal life group is defined by the age interval shown in columns 1 and 2, which identify the ages at which the first and last retirement of each group occur. The group's designated life, shown in column 3, is the midpoint of the interval. In the calculation, the equal life groups of each vintage are arranged such that the midpoint of each one-year age interval coincides with the calculation date, e.g., December 31 in this case. This enables the calculation of annual accruals which are centered on, or as of, the same date as the calculation of accrued depreciation.

The retirement during each age interval, shown in column 4, is the size of each equal life group. It is derived from the Iowa 12-S1 survivor curve and is the difference between the percents surviving (not shown) at the beginning and end of the age interval.

DETAILED COMPUTATION OF ANNUAL AND ACCRUED FACTORS USING THE EQUAL LIFE GROUP PROCEDURE

INPUT PARAMETERS:
CALCULATION DATE.. 12-31-2024
SURVIVOR CURVE.... 12-S1

AGE INTERVAL BEG (1)	AGE INTERVAL END (2)	LIFE (3)	RETIREMENTS DURING INTERVAL (4)	GROUP ANNUAL ACCRUAL (5)=(4)/(3)	YEAR INST (6)	SUMMATION OF ANNUAL ACCRUALS (7)	AVERAGE PERCENT SURVIVING (8)	ANNUAL FACTOR (9)	ACCRUED FACTOR (10)
0.000	1.000	0.500	0.09619	0.09619000000	2024	10.57292297736	99.973512	0.1058	0.0529
1.000	2.000	1.500	0.54426	0.36284000000	2023	10.29531297736	99.631680	0.1033	0.1550
2.000	3.000	2.500	1.25365	0.50146000000	2022	9.86316297736	98.732725	0.0999	0.2498
3.000	4.000	3.500	2.12157	0.60616285714	2021	9.30935154879	97.045117	0.0959	0.3357
4.000	5.000	4.500	3.05974	0.67994222222	2020	8.66629900911	94.454462	0.0918	0.4131
5.000	6.000	5.500	4.00645	0.72844545455	2019	7.96210517072	90.921365	0.0876	0.4818
6.000	7.000	6.500	4.91407	0.75601076923	2018	7.21987705883	86.461107	0.0835	0.5428
7.000	8.000	7.500	5.73069	0.76409200000	2017	6.45982567422	81.138726	0.0796	0.5970
8.000	9.000	8.500	6.42396	0.75576000000	2016	5.69989967422	75.061399	0.0759	0.6452
9.000	10.000	9.500	6.97040	0.73372631579	2015	4.95515651632	68.364222	0.0725	0.6888
10.000	11.000	10.500	7.34471	0.69949619048	2014	4.23854526319	61.206666	0.0692	0.7266
11.000	12.000	11.500	7.53431	0.65515739130	2013	3.56121847230	53.767154	0.0662	0.7613
12.000	13.000	12.500	7.53430	0.60274400000	2012	2.93226777665	46.232848	0.0634	0.7925
13.000	14.000	13.500	7.34472	0.54405333333	2011	2.35886910998	38.793336	0.0608	0.8208
14.000	15.000	14.500	6.97040	0.48071724138	2010	1.84648382263	31.635778	0.0584	0.8468
15.000	16.000	15.500	6.42396	0.41444903226	2009	1.39890068581	24.938602	0.0561	0.8696
16.000	17.000	16.500	5.73069	0.34731454545	2008	1.01801889695	18.861275	0.0540	0.8910
17.000	18.000	17.500	4.91406	0.28080342857	2007	0.70395990994	13.538898	0.0520	0.9100
18.000	19.000	18.500	4.00646	0.21656540541	2006	0.45527549295	9.078641	0.0501	0.9269
19.000	20.000	19.500	3.05974	0.15690974359	2005	0.26853791845	5.545539	0.0484	0.9438
20.000	21.000	20.500	2.12157	0.10349121951	2004	0.13833743690	2.954883	0.0468	0.9594
21.000	22.000	21.500	1.25365	0.05830930233	2003	0.05743717598	1.267276	0.0453	0.9740
22.000	23.000	22.500	0.54426	0.02418933333	2002	0.01618785815	0.368320	0.0440	0.9900
23.000	24.000	23.500	0.09619	0.00409319149	2001	0.00204659575	0.048095	0.0426	1.0000
TOTAL			100.00000						

Each equal life group's whole life annual accrual, shown in column 5, equals the group's size (column 4) divided by its life (column 3), except that for the first age interval, the annual accrual is set equal to the group's size.

Columns 6 through 10 show the derivation of the whole life annual factor and accrued factor for each vintage based on the data developed in the first five columns. The year installed is shown in column 6. For all vintages other than the first year (2024), the summation of annual accruals for each year installed, shown in column 7, is calculated by adding one-half of the group annual accrual (column 5) for that vintage's current age interval plus the group annual accruals for all succeeding age intervals. For

example, the figure 10.29531297736 for 2023 equals one-half of 0.36284000000 plus all of the succeeding figures in column 5. Only one half of the annual accrual for the vintage's current age interval group is included in the summation because the equal life group for that interval expires at the midpoint of the current year.

The summation of annual accruals (column 7) for installations during 2024 is calculated on the basis of an in-service date at the midpoint of the year, i.e., June 30. Inasmuch as the overall calculation is centered on December 31, 2024, the first figure in column 7, for vintage 2024, equals the group annual accrual for 2024 plus one-half of the group annual accruals for each of the subsequent years.

The average percent surviving, derived from the Iowa 12-S1 survivor curve, is shown in column 8 for each age interval. The annual factor, shown in column 9, is the result of dividing the summation of annual accruals (column 7) by the average percent surviving (column 8).

The accrued depreciation factor, shown in column 10, equals the annual factor multiplied by the age of the group as of December 31, 2024.

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization, as defined in the Uniform System of Accounts, is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

The calculation of annual and accrued amortization requires the selection of an amortization period. The amortization periods used in this report were based on

judgment which incorporated a consideration of the period during which the assets will render most of their service, the amortization periods and service lives used by other utilities, and the service life estimates previously used for the asset under depreciation accounting.

Amortization accounting is appropriate for certain General Plant accounts that represent numerous units of property, but a very small portion of depreciable electric plant in service. The accounts and their amortization periods are as follows:

Account		Amortization Period, Years
391.00	Office Furniture and Equipment	
	Furniture	16
	Information Systems	7
	Data Handling Equipment	16
	Computers	5
	Smart Meter Hardware	5
393.00	Stores Equipment	25
394.00	Tools, Shop and Garage Equipment	15
395.00	Laboratory Equipment	23
397.00	Communication Equipment	12
398.00	Miscellaneous Equipment	14

For the purpose of calculating annual amortization amounts as of December 31, 2024, the book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The book reserve assigned to vintages with an age greater than the amortization period is equal to the vintage's original cost. The remaining book reserve is allocated among vintages with an age less than the amortization period in proportion to the calculated accrued amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the future

amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.

AMORTIZATION OF NET SALVAGE

Experienced and estimated net salvage is incorporated in the results of the study, as it was reported on the Company's books and records for the period January 1, 2020 through December 31, 2024. Results of the calculations are shown in Table 4.

Net salvage experienced during the five-year period is presented in this manner to determine the amount of negative net salvage to be amortized for book purposes. In developing the amount to be amortized, the data for the accounts which experienced positive net salvage have been netted with those for accounts which experienced negative net salvage.

In order to be consistent with this manner of recognizing salvage, no adjustments for net salvage were made to the annual accruals and accrued depreciation calculated for each individual account. There were no exclusions from the 2020 through 2024 net salvage accrual.

PART V. RESULTS OF STUDY

PART V. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

Tables 1 through 4 presented on pages V-4 through V-10 summarize the results of the depreciation study as of December 31, 2024. Table 1 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve as of December 31, 2024, future book accruals, calculated annual accrual amount and rate, and composite remaining life for plant in service. Table 2 presents the bringforward of the book depreciation reserve to December 31, 2024. Table 3 sets forth the calculation of the depreciation accruals for the twelve months ended December 31, 2024. Table 4 presents the annual amortization of experienced and estimated net salvage based on the period 2020 through 2024.

DESCRIPTION OF DETAILED TABULATIONS

Supporting statistical data for the estimates of average service lives and survivor curves, the annual depreciation calculations, and gross salvage and cost of removal for the years 2020-2024 are presented in three sections.

The section beginning on page VI-2 sets forth, for each depreciable group analyzed by the retirement rate method, a chart depicting the original and estimated survivor curves followed by a tabular presentation of the original life table(s) plotted on the chart. A cumulative summary, by year installed, for electric plant and the supporting data for the original cost depreciation calculations are presented in the section beginning on page VII-3. The tabulations of experienced and estimated net salvage by

year by account for the five-year period, 2020-2024, are presented in the section beginning on page VIII-2.

In the first section, the survivor curves estimated for the depreciable groups are shown as dark smooth curves on the charts. Each smooth survivor curve is denoted by a numeral followed by the type curve designation. The numeral used is the average life derived from the entire curve from 100 percent to zero percent surviving. In cases where only a segment of the estimated curve is used in the depreciation calculation, the numeral used for identification purposes is not a designation of the average life of the group. The titles of the charts indicate the group, the symbol used to plot the points of the original life table, and the experience and placement bands of the life tables which were plotted. The experience band indicates the range of years for which the retirements were used to develop the stub survivor curve. The placements indicate, for the related experience band, the range of years of installations which appear in the experience.

The tables of the calculated annual depreciation related to original cost are presented in the second section and indicate the estimated average survivor curves used in the calculations. The tables set forth, for each installation year, the original cost, calculated accrued depreciation, allocated book reserve, future book accruals, remaining life expectancy and the calculated annual accrual.

Detailed tabulations setting forth the cost of removal and gross salvage amounts, by plant account for each year, are presented beginning on page VIII-2. The total gross salvage and removal costs, by year, were used to calculate the five-year net salvage amortization presented in Table 4 on page V-10.

WEST PENN POWER COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2024

	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	ORIGINAL COST AS OF DECEMBER 31, 2024	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
	ELECTRIC PLANT								
	INTANGIBLE PLANT								
303.10	MISCELLANEOUS INTANGIBLE PLANT - 7 YEAR LIFE		7-SQ	62,559,720.48	40,871,961	21,687,760	8,533,456	*	
303.20	MISCELLANEOUS INTANGIBLE PLANT - 10 YEAR LIFE		10-SQ	60,361,884.95	59,892,222	469,663	58,524	*	
303.30	MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE		5-SQ	434,948.27	50,596	384,353	86,735	*	
	TOTAL INTANGIBLE PLANT			**123,356,553.70**	**100,814,779**	**22,541,776**	**8,678,715**		
	DISTRIBUTION PLANT								
360.20	LAND RIGHTS		75-R4	10,877,053.47	5,101,395	5,775,658	183,916	1.69	31.4
361.00	STRUCTURES AND IMPROVEMENTS		70-R3	24,234,955.87	11,837,490	12,397,466	319,051	1.32	38.9
362.10	STATION EQUIPMENT		60-R1.5	411,121,234.22	172,570,974	238,550,260	7,051,329	1.72	33.8
362.15	STATION EQUIPMENT - SUBTRANSMISSION		60-R1.5	18,897,055.83	9,814,766	9,082,290	277,387	1.47	32.7
362.40	STATION EQUIPMENT - SCADA		35-R2.5	4,897,084.73	4,422,543	474,541	29,267	0.60	16.2
364.00	POLES, TOWERS AND FIXTURES		70-R2	454,536,866.57	131,595,379	322,941,488	7,350,788	1.62	43.9
364.55	POLES AND FIXTURES - SUBTRANSMISSION		70-R2	73,660,720.07	36,477,669	37,183,051	983,992	1.34	37.8
365.10	OVERHEAD CONDUCTORS AND DEVICES		60-R1	548,769,708.56	95,818,887	452,950,822	13,487,030	2.46	33.6
365.15	OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION		60-R1	57,488,342.16	23,356,699	34,131,643	1,107,054	1.93	30.8
365.20	OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND DAMAGES		75-R4	321,019,155.52	48,458,789	272,560,366	4,601,547	1.43	59.2
365.25	OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND DAMAGES - SUBTRANSMISSION		75-R4	24,960,133.41	4,712,842	20,247,292	345,235	1.38	58.6
366.00	UNDERGROUND CONDUIT		65-R3	24,641,325.25	8,866,531	15,774,794	429,783	1.74	36.7
366.50	UNDERGROUND CONDUIT - SUBTRANSMISSION		65-R3	11,035.25	983	10,052	200	1.81	50.3
367.00	UNDERGROUND CONDUCTORS AND DEVICES		55-R2.5	238,212,571.35	63,202,566	175,010,006	4,861,813	2.04	36.0
367.50	UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION		55-R2.5	13,620,057.73	6,175,960	7,444,098	234,070	1.72	31.8
368.00	LINE TRANSFORMERS		48-R1.5	496,413,454.24	186,256,930	310,156,524	11,791,939	2.38	26.3
369.00	SERVICES		55-R2.5	143,221,030.51	62,628,882	80,592,149	2,480,658	1.73	32.5
370.30	METERS - SMART GRID		15-S2	205,174,341.32	75,446,224	129,728,117	16,244,568	7.92	8.0
371.00	INSTALLATIONS ON CUSTOMERS' PREMISES		32-R1.5	9,987,325.49	6,215,912	3,771,413	217,256	2.18	17.4
372.00	LEASED PROPERTY		30-R1.5	296,618.63	273,421	23,198	2,508	0.85	9.2
373.10	STREET LIGHTING AND SIGNAL SYSTEMS		25-L0	25,593,482.96	6,497,117	19,096,366	1,599,659	6.25	11.9
373.30	STREET LIGHTING AND SIGNAL SYSTEMS - LED		20-R2	23,688,084.99	2,589,173	21,098,912	1,735,994	7.33	12.2
	TOTAL DISTRIBUTION PLANT			**3,131,321,638.13**	**962,321,131**	**2,169,000,506**	**75,335,044**	**2.41**	

WEST PENN POWER COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2024

	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE		ORIGINAL COST AS OF DECEMBER 31, 2024	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)		(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
	GENERAL PLANT									
389.20	LAND RIGHTS		75-R4		293,153.40	143,003	150,150	3,976	1.36	37.8
390.10	STRUCTURES AND IMPROVEMENTS									
	ARNOLD SERVICE CENTER	06-2031	55-S0.5	**	3,558,666.90	1,772,184	1,786,483	280,553	7.88	6.4
	BOYCE SERVICE CENTER	06-2045	55-S0.5	**	2,167,492.63	740,548	1,426,945	80,889	3.73	17.6
	BUTLER SERVICE CENTER	06-2035	55-S0.5	**	3,006,897.18	1,263,114	1,743,783	172,760	5.75	10.1
	CHARLEROI SERVICE CENTER	06-2037	55-S0.5	**	4,892,375.59	3,143,757	1,748,619	149,100	3.05	11.7
	CLARION SERVICE CENTER AND POLE YARD	06-2045	55-S0.5	**	1,754,807.61	568,123	1,186,684	64,768	3.69	18.3
	CONNELLSVILLE CONFERENCE CENTER	06-2044	55-S0.5	**	2,806,195.11	1,458,734	1,347,461	78,247	2.79	17.2
	CONNELLSVILLE HAZARDOUS MATERIAL	06-2046	55-S0.5	**	706,427.51	338,752	367,675	20,952	2.97	17.5
	CONNELLSVILLE METER LAB AND STOREHOUSE	06-2043	55-S0.5	**	828,706.26	827,437	1,270	76	0.01	16.7
	CONNELLSVILLE COVERED STORAGE AND OFFICE	06-2043	55-S0.5	**	12,052,051.36	2,630,293	9,421,758	557,041	4.62	16.9
	CONNELLSVILLE QUONSET STOREHOUSE	06-2024	55-S0.5	**	193,295.02	193,295	0	0	-	-
	CONNELLSVILLE GENERAL AND TRANSFORMER SHOP	06-2038	55-S0.5	**	2,169,792.09	1,110,187	1,059,605	83,769	3.86	12.6
	CONNELLSVILLE OIL STORAGE/WATER SEPARATOR	06-2028	55-S0.5	**	527,202.87	527,203	0	0	-	-
	CONNELLSVILLE GARAGE	06-2046	55-S0.5	**	4,104,512.24	1,733,637	2,370,876	130,063	3.17	18.2
	CONNELLSVILLE WEST SIDE COMPLEX	06-2037	55-S0.5	**	2,128,076.12	1,739,667	388,409	33,236	1.56	11.7
	DUNBAR STORAGE FACILITY	06-2034	55-S0.5	**	2,682,455.59	1,558,327	1,124,128	127,088	4.74	8.8
	JEANETTE SERVICE CENTER	06-2048	55-S0.5	**	8,127,361.43	4,039,911	4,087,450	200,143	2.46	20.4
	JEANETTE SERVICE CENTER GARAGE	06-2046	55-S0.5	**	921,620.12	476,393	445,227	25,512	2.77	17.5
	JEFFERSON SERVICE CENTER	06-2031	55-S0.5	**	2,287,324.40	1,695,442	591,883	94,117	4.11	6.3
	KITTANNING SERVICE CENTER	06-2046	55-S0.5	**	3,869,062.02	2,162,692	1,706,370	89,174	2.30	19.1
	KITTANNING SERVICE CENTER GARAGE	06-2046	55-S0.5	**	745,933.28	469,239	276,694	16,450	2.21	16.8
	LATROBE SERVICE CENTER	06-2033	55-S0.5	**	4,805,646.80	1,365,141	3,440,505	415,166	8.64	8.3
	MCCONNELLSBURG SERVICE CENTER	06-2045	55-S0.5	**	1,472,017.02	472,919	999,098	58,208	3.95	17.2
	PLEASANT VALLEY SERVICE CENTER	06-2034	55-S0.5	**	3,263,966.03	1,961,060	1,302,906	143,001	4.38	9.1
	ST. MARYS SERVICE CENTER	06-2048	55-S0.5	**	4,339,296.01	1,834,850	2,504,446	125,644	2.90	19.9
	ST. MARYS SERVICE CENTER GARAGE	06-2048	55-S0.5	**	1,785,128.91	628,687	1,156,442	60,160	3.37	19.2
	STATE COLLEGE SERVICE CENTER GARAGE	06-2046	55-S0.5	**	1,961,300.02	945,289	1,016,011	56,049	2.86	18.1
	WASHINGTON SERVICE CENTER	06-2033	55-S0.5	**	12,628,099.06	1,095,534	11,532,565	1,382,928	10.95	8.3
	WAYNESBORO SERVICE CENTER	06-2047	55-S0.5	**	3,395,224.32	1,390,152	2,005,073	104,091	3.07	19.3
	WAYNESBORO SERVICE CENTER GARAGE	06-2047	55-S0.5	**	962,919.52	468,250	494,670	27,710	2.88	17.9
	MINOR STRUCTURES		45-R3		6,992,527.47	986,688	6,005,840	270,501	3.87	22.2
	TOTAL ACCOUNT 390.10				101,136,380.49	39,597,505	61,538,876	4,847,396	4.79	
391.10	OFFICE FURNITURE AND EQUIPMENT - FURNITURE		16-SQ		3,250,486.93	2,256,361	994,126	184,839	5.69	5.4
391.20	OFFICE FURNITURE AND EQUIPMENT - INFORMATION SYSTEMS		7-SQ		7,821,534.19	3,205,666	4,615,868	1,174,620	15.02	3.9
391.30	OFFICE FURNITURE AND EQUIPMENT - DATA HANDLING EQUIPMENT		16-SQ		21,150.65	21,150	0	0	-	-
391.50	OFFICE FURNITURE AND EQUIPMENT - SMART METERS HARDWARE		5-SQ		5,526,724.31	2,140,544	3,386,180	1,011,896	18.31	3.3
392.10	TRANSPORTATION EQUIPMENT - AUTOS		8-S2		8,058,657.37	4,216,565	3,842,093	1,037,123	12.87	3.7
392.20	TRANSPORTATION EQUIPMENT - LIGHT TRUCKS		12-S1		1,386,702.25	952,769	433,933	130,510	9.41	3.3
392.30	TRANSPORTATION EQUIPMENT - MEDIUM AND HEAVY TRUCKS		12-L3		805,637.61	446,482	359,156	109,002	13.53	3.3
392.40	TRANSPORTATION EQUIPMENT - TRAILERS		24-S1		438,040.31	324,652	113,388	9,055	2.07	12.5
392.60	TRANSPORTATION EQUIPMENT - ALL TERRAIN VEHICLES		11-S2.5		200,858.76	181,753	19,106	9,794	4.88	2.0
393.00	STORES EQUIPMENT		25-SQ		311,862.95	264,375	47,488	9,710	3.11	4.9
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT		15-SQ		19,645,758.51	9,083,770	10,561,988	1,322,979	6.73	8.0
395.00	LABORATORY EQUIPMENT		23-SQ		384,080.12	314,360	69,720	12,544	3.27	5.6
396.00	POWER OPERATED EQUIPMENT		20-S0.5		265,470.35	225,519	39,951	4,431	1.67	9.0
397.00	COMMUNICATION EQUIPMENT		12-SQ		39,162,501.99	17,421,188	21,741,314	3,464,461	8.85	6.3
398.00	MISCELLANEOUS EQUIPMENT		14-SQ		223,982.82	223,983	0	0	-	-
	TOTAL GENERAL PLANT				**188,932,983.01**	**81,019,646**	**107,913,337**	**13,332,336**	**7.06**	
	TOTAL DEPRECIABLE PLANT				**3,443,611,174.84**	**1,144,155,556**	**2,299,455,619**	**97,346,095**	**2.83**	

WEST PENN POWER COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2024

	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	ORIGINAL COST AS OF DECEMBER 31, 2024	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
	NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED								
301.00	ORGANIZATION			156,797.11					
350.10	LAND			2,499,695.10					
350.20	LAND RIGHTS			31,457,349.73	16,011,953				
360.10	LAND			6,737,625.52					
374.00	ARO FOR DISTRIBUTION PLANT			15,612.81	14,215				
389.10	LAND			2,062,853.82					
390.10	STRUCTURES AND IMPROVEMENTS - GREENSBURG			71,500,051.66	30,592,596				
390.20	STRUCTURES AND IMPROVEMENTS - LEASED			1,685,110.24	1,683,022				
399.10	ARO FOR GENERAL PLANT			732,514.28	366,746				
	TOTAL NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED			**116,847,610.27**	**48,668,532**				
	TRANSMISSION PLANT								
303.10	MISCELLANEOUS INTANGIBLE PLANT - 7 YEAR LIFE			12,085,204.99	7,587,907				
352.00	STRUCTURES AND IMPROVEMENTS			20,655,216.28	3,683,491				
353.10	STATION EQUIPMENT			288,942,032.74	66,655,153				
353.40	STATION EQUIPMENT - SCADA			19,785,023.96	1,153,570				
354.00	TOWERS AND FIXTURES			46,223,965.87	32,298,758				
355.00	POLES AND FIXTURES			129,501,412.03	58,062,579				
356.10	OVERHEAD CONDUCTORS AND DEVICES			117,830,272.80	46,260,709				
356.20	OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND DAMAGES			32,451,451.74	12,925,557				
358.00	UNDERGROUND CONDUCTORS AND DEVICES			299,751.15	209,754				
359.10	ARO FOR TRANSMISSION PLANT			1,721.08	1,217				
391.10	OFFICE FURNITURE			350,773.37	143,188				
391.20	INFORMATION SYSTEMS			1,799,379.27	692,545				
397.00	COMMUNICATION EQUIPMENT			10,767,079.19	1,731,841				
	TOTAL TRANSMISSION PLANT			**680,693,284.47**	**231,406,269**				
	TOTAL ELECTRIC PLANT			**4,241,152,069.58**	**1,424,230,357**				

* ACCRUALS CALCULATED UTILIZING THE AMORTIZATION PERIOD SET FORTH IN COLUMN 3.
** LIFE SPAN PROCEDURE WAS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE.

NOTE: ASSETS ADDED IN ACCOUNT 363.00 (ELECTRIC BATTERY STORAGE) SHOULD UTILIZE AN ANNUAL ACCRUAL RATE OF 6.67% BASED ON A 15-L3 SURVIVOR CURVE.

WEST PENN POWER COMPANY

TABLE 2. BRINGFORWARD TO DECEMBER 31, 2024 OF THE BOOK RESERVE AS OF DECEMBER 31, 2023

ACCOUNT	BOOK RESERVE AS OF DECEMBER 31, 2023	+ DEPRECIATION ACCRUALS	+ AMORTIZATION OF NET SALVAGE	- PROJECTED RETIREMENTS	+ PROJECTED GROSS SALVAGE	- PROJECTED COST OF REMOVAL	+ ACQUISITIONS AND ADJUSTMENTS	= RESERVE AT END OF PERIOD	BOOK RESERVE AS A PERCENT OF ORIGINAL COST
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
DEPRECIABLE PLANT									
303.10	37,200,625	5,213,675		1,542,339				40,871,961	65.14
303.20	56,561,955	3,397,157		66,890				59,892,222	99.22
303.30	5,580	45,016						50,596	11.63
360.20	4,910,753	190,348	294					5,101,395	46.90
361.00	11,618,810	317,478	(98,798)					11,837,490	48.84
362.10	168,707,810	6,695,831	1,075,103	2,260,728	2,574	1,649,615		172,570,974	41.98
362.15	9,531,310	283,456						9,814,766	51.94
362.40	4,392,671	29,872						4,422,543	90.31
364.00	132,659,393	6,755,081	3,624,056	4,161,146		7,282,006		131,595,379	28.95
364.55	35,475,883	1,001,786						36,477,669	49.52
365.10	84,100,667	13,300,810	6,236,217	3,719,398		4,099,410		95,818,887	17.46
365.15	22,206,932	1,149,767						23,356,699	40.63
365.20	44,403,942	4,588,120		533,273				48,458,789	15.10
365.25	4,368,392	344,450						4,712,842	18.88
366.00	8,424,038	433,687	8,806					8,866,531	35.98
366.50	783	200						983	8.91
367.00	59,801,527	4,733,154	1,316,374	1,376,720		1,271,769		63,202,566	26.53
367.50	5,938,971	236,989						6,175,960	45.34
368.00	175,896,709	11,668,977	1,805,982	2,268,015		846,724		186,256,930	37.52
369.00	61,219,185	2,408,251	460,571	530,591		928,534		62,628,882	43.73
370.30	57,042,622	16,782,029	1,968,479	190,702		156,203		75,446,224	36.77
371.00	5,949,292	229,708	36,912					6,215,912	62.24
372.00	270,751	2,670						273,421	92.18
373.10	4,898,971	1,668,809	234,402	247,793		57,272		6,497,117	25.39
373.30	938,690	1,736,501	94,022	157,098		22,942		2,589,173	10.93
389.20	139,016	3,987						143,003	48.78
390.10	38,050,520	3,744,800	231,997	1,869,086		560,726		39,597,505	39.15
391.10	2,128,772	183,595		56,007				2,256,361	69.42
391.20	2,616,146	1,156,746		567,227				3,205,666	40.99
391.30	21,150							21,150	100.00
391.50	3,602,570	202,999		1,665,025				2,140,544	38.73
392.10	3,060,147	1,156,417						4,216,565	52.32
392.20	784,284	168,484						952,769	68.71
392.30	347,912	129,385	(30,815)					446,482	55.42
392.40	315,190	9,462						324,652	74.11
392.60	162,652	19,102						181,753	90.49
393.00	252,898	11,477						264,375	84.77
394.00	9,534,233	1,199,695	20	1,650,105		73		9,083,770	46.24
395.00	370,687	11,580		67,907				314,360	81.85
396.00	220,687	4,832						225,519	84.95
397.00	19,059,981	3,231,511	1,880	4,866,621		5,563		17,421,188	44.48
398.00	275,543			51,559				223,983	100.00
TOTAL DEPRECIABLE PLANT	**1,077,468,651**	**94,447,894**	**16,965,502**	**27,848,230**	**2,574**	**16,880,835**	**0**	**1,144,155,556**	

WEST PENN POWER COMPANY

TABLE 2. BRINGFORWARD TO DECEMBER 31, 2024 OF THE BOOK RESERVE AS OF DECEMBER 31, 2023

ACCOUNT (1)	BOOK RESERVE AS OF DECEMBER 31, 2023 (2)	+	DEPRECIATION ACCRUALS (3)	+	AMORTIZATION OF NET SALVAGE (4)	-	PROJECTED RETIREMENTS (5)	+	PROJECTED GROSS SALVAGE (6)	-	PROJECTED COST OF REMOVAL (7)	+	ACQUISITIONS AND ADJUSTMENTS (8)	=	RESERVE AT END OF PERIOD (9)	BOOK RESERVE AS A PERCENT OF ORIGINAL COST (10)
NONDEPRECIABLE AND ACCOUNTS NOT STUDIED																
350.20	16,011,953														16,011,953	50.90
374.00	14,215														14,215	91.04
390.10	30,592,596.06														30,592,596	42.79
390.20	1,669,418				13,604										1,683,022	99.88
399.10	366,746														366,746	50.07
TOTAL NONDEPRECIABLE AND ACCOUNTS NOT STUDIED	**48,654,928**		**0**		**13,604**		**0**		**0**		**0**		**0**		**48,668,532**	
TRANSMISSION PLANT																
303.10	7,587,907.27														7,587,907	62.79
352.00	3,683,491.27														3,683,491	17.83
353.10	66,655,152.88														66,655,153	23.07
353.40	1,153,569.50														1,153,570	5.83
354.00	32,298,757.92														32,298,758	69.87
355.00	58,062,578.87														58,062,579	44.84
356.10	46,260,709.13														46,260,709	39.26
356.20	12,925,557.22														12,925,557	39.83
358.00	209,754.00														209,754	69.98
359.10	1,217.26														1,217	70.73
391.10	143,187.64														143,188	40.82
391.20	692,544.77														692,545	38.49
397.00	1,731,841.33														1,731,841	16.08
TOTAL TRANSMISSION PLANT	**231,406,269**		**0**		**0**		**0**		**0**		**0**		**0**		**231,406,269**	
TOTAL ELECTRIC PLANT	**1,357,529,847**		**94,447,894**		**16,979,106**		**27,848,230**		**2,574**		**16,880,835**		**0**		**1,424,230,357**	

WEST PENN POWER COMPANY

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2024

	ACCOUNT	ORIGINAL COST AS OF DECEMBER 31, 2023	ORIGINAL COST AS OF DECEMBER 31, 2024	COMPOSITE ACCRUAL RATE	ANNUAL ACCRUAL AMOUNT
	(1)	(2)	(3)	(4)	(5)
	ELECTRIC PLANT				
	INTANGIBLE PLANT				
303.10	MISCELLANEOUS INTANGIBLE PLANT - 7 YEAR LIFE	62,032,057.64	62,559,720.48	*	5,213,675
303.20	MISCELLANEOUS INTANGIBLE PLANT - 10 YEAR LIFE	60,428,774.95	60,361,884.95	*	3,397,157
303.30	MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE	15,207.22	434,948.27	*	45,016
	TOTAL INTANGIBLE PLANT	**122,476,039.81**	**123,356,553.70**		**8,655,847**
	DISTRIBUTION PLANT				
360.20	LAND RIGHTS	10,877,053.47	10,877,053.47	1.75	190,348
361.00	STRUCTURES AND IMPROVEMENTS	24,234,955.87	24,234,955.87	1.31	317,478
362.10	STATION EQUIPMENT	390,774,682.12	411,121,234.22	1.67	6,695,831
362.15	STATION EQUIPMENT - SUBTRANSMISSION	18,897,055.83	18,897,055.83	1.50	283,456
362.40	STATION EQUIPMENT - SCADA	4,897,084.73	4,897,084.73	0.61	29,872
364.00	POLES, TOWERS AND FIXTURES	417,086,552.07	454,536,866.57	1.55	6,755,081
364.55	POLES AND FIXTURES - SUBTRANSMISSION	73,660,720.07	73,660,720.07	1.36	1,001,786
365.10	OVERHEAD CONDUCTORS AND DEVICES	515,295,122.62	548,769,708.56	2.50	13,300,810
365.15	OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	57,488,342.16	57,488,342.16	2.00	1,149,767
365.20	OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND DAMAGES	316,219,698.24	321,019,155.52	1.44	4,588,120
365.25	OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND DAMAGES - SUBT	24,960,133.41	24,960,133.41	1.38	344,450
366.00	UNDERGROUND CONDUIT	24,641,325.25	24,641,325.25	1.76	433,687
366.50	UNDERGROUND CONDUIT - SUBTRANSMISSION	11,035.25	11,035.25	1.81	200
367.00	UNDERGROUND CONDUCTORS AND DEVICES	225,822,089.41	238,212,571.35	2.04	4,733,154
367.50	UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION	13,620,057.73	13,620,057.73	1.74	236,989
368.00	LINE TRANSFORMERS	476,001,320.99	496,413,454.24	2.40	11,668,977
369.00	SERVICES	138,445,714.05	143,221,030.51	1.71	2,408,251
370.30	METERS - SMART GRID	195,829,927.84	205,174,341.32	8.37	16,782,029
371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	9,987,325.49	9,987,325.49	2.30	229,708
372.00	LEASED PROPERTY	296,618.63	296,618.63	0.90	2,670
373.10	STREET LIGHTING AND SIGNAL SYSTEMS	24,221,712.65	25,593,482.96	6.70	1,668,809
373.30	STREET LIGHTING AND SIGNAL SYSTEMS - LED	21,415,837.36	23,688,084.99	7.70	1,736,501
	TOTAL DISTRIBUTION PLANT	**2,984,684,365.24**	**3,131,321,638.13**	**2.44**	**74,557,974**
	GENERAL PLANT				
389.20	LAND RIGHTS	293,153.40	293,153.40	1.36	3,987
390.10	STRUCTURES AND IMPROVEMENTS	84,314,604.69	101,136,380.49	3.52	3,744,800
391.10	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	3,306,493.57	3,250,486.93	5.60	183,595
391.20	OFFICE FURNITURE AND EQUIPMENT - INFORMATION SYSTEMS	7,378,813.04	7,821,534.19	15.22	1,156,746
391.30	OFFICE FURNITURE AND EQUIPMENT - DATA HANDLING EQUIPMENT	21,150.65	21,150.65	-	0
391.50	OFFICE FURNITURE AND EQUIPMENT - SMART METERS HARDWARE	4,026,192.41	5,526,724.31	4.25	202,999
392.10	TRANSPORTATION EQUIPMENT - AUTOS	8,058,657.37	8,058,657.37	14.35	1,156,417
392.20	TRANSPORTATION EQUIPMENT - LIGHT TRUCKS	1,386,702.25	1,386,702.25	12.15	168,484
392.30	TRANSPORTATION EQUIPMENT - MEDIUM AND HEAVY TRUCKS	805,637.61	805,637.61	16.06	129,385
392.40	TRANSPORTATION EQUIPMENT - TRAILERS	438,040.31	438,040.31	2.16	9,462
392.60	TRANSPORTATION EQUIPMENT - ALL TERRAIN VEHICLES	200,858.76	200,858.76	9.51	19,102
393.00	STORES EQUIPMENT	311,862.95	311,862.95	3.68	11,477
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	19,368,727.52	19,645,758.51	6.15	1,199,695
395.00	LABORATORY EQUIPMENT	451,986.64	384,080.12	2.77	11,580
396.00	POWER OPERATED EQUIPMENT	265,470.35	265,470.35	1.82	4,832
397.00	COMMUNICATION EQUIPMENT	42,855,543.35	39,162,501.99	7.88	3,231,511
398.00	MISCELLANEOUS EQUIPMENT	275,542.29	223,982.82	-	0
	TOTAL GENERAL PLANT	**173,759,437.16**	**188,932,983.01**	**5.32**	**11,234,073**
	TOTAL DEPRECIABLE PLANT	**3,280,919,842.21**	**3,443,611,174.84**		**94,447,894**

* ACCRUALS CALCULATED UTILIZING THE AMORTIZATION PERIOD SET FORTH FOR THE ACCOUNT.

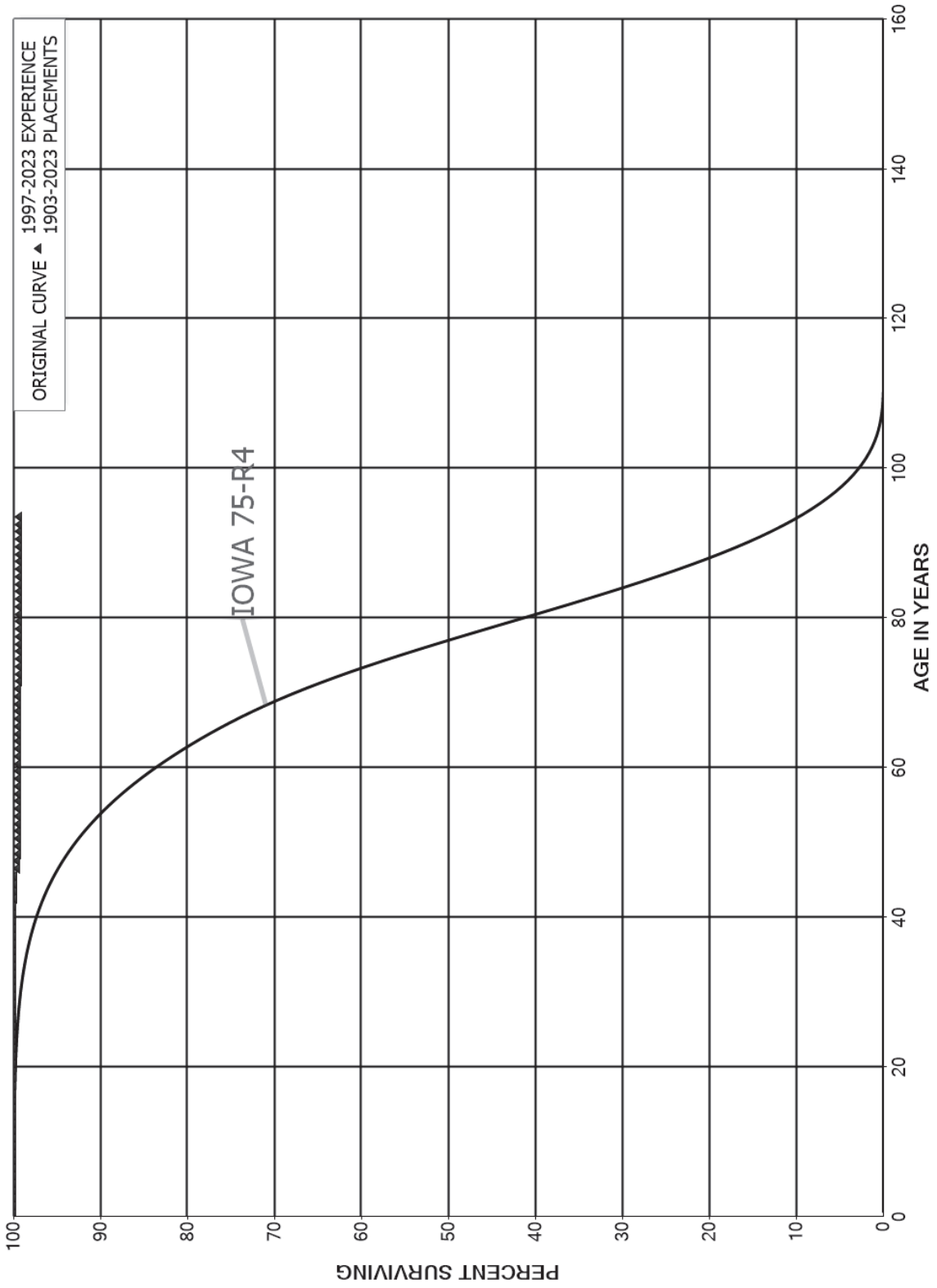
WEST PENN POWER COMPANY

TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

	2020		2021		2022		2023		2024			
ACCOUNT	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE	SALVAGE ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)=(12)/5
360.20	4,972	3,500									(1,472)	(294)
361.00	162,134		28,612		(785,357)		69,948	754			525,417	105,083
362.10	1,631,031		1,122,991		861,120	800	1,043,634	7,601	1,649,615	2,574	(6,297,415)	(1,259,483)
364.00	3,359,377		3,224,815		3,631,949		3,833,808		7,282,006		(21,331,954)	(4,266,391)
365.10	6,194,815		5,084,102		6,492,272		6,218,242		4,099,410		(28,088,841)	(5,617,768)
366.00	16,103		72		3,711		316				(20,202)	(4,040)
367.00	1,588,805		1,185,858		1,304,705		987,482		1,271,769		(6,338,618)	(1,267,724)
368.00	1,752,780		1,422,232		2,113,534		2,097,175		846,724		(8,232,445)	(1,646,489)
369.00	644,391		367,006		410,920		364,836		928,534		(2,715,686)	(543,137)
370.30	7,387,964		676,241		1,134,040		634,497		156,203		(9,988,946)	(1,997,789)
371.00	31,331		37,736		44,036		32,891				(145,994)	(29,199)
373.10	265,757		165,994		155,568		158,513		57,272		(803,104)	(160,621)
373.30	65,799		85,711		120,883		162,861		22,942		(458,196)	(91,639)
390.10	221,087		58,744		405,753		34,295		560,726		(1,280,605)	(256,121)
394.00			100						73		(173)	(35)
397.00	483						8,916		5,563		(14,962)	(2,992)
TOTAL	23,326,828	3,500	13,460,214	0	15,893,134	800	15,647,413	8,356	16,880,835	2,574	(85,193,195)	(17,038,639)

PART VI. SERVICE LIFE STATISTICS

WEST PENN POWER COMPANY
ACCOUNT 360.20 LAND RIGHTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



WEST PENN POWER COMPANY

ACCOUNT 360.20 LAND RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1903-2023 EXPERIENCE BAND 1997-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,817,119		0.0000	1.0000	100.00
0.5	4,332,847	50	0.0000	1.0000	100.00
1.5	4,835,347		0.0000	1.0000	100.00
2.5	4,909,150		0.0000	1.0000	100.00
3.5	5,136,760	1	0.0000	1.0000	100.00
4.5	5,326,765		0.0000	1.0000	100.00
5.5	5,559,330		0.0000	1.0000	100.00
6.5	5,780,451		0.0000	1.0000	100.00
7.5	5,910,731		0.0000	1.0000	100.00
8.5	6,020,578	50	0.0000	1.0000	100.00
9.5	6,103,064		0.0000	1.0000	100.00
10.5	6,325,855	1	0.0000	1.0000	100.00
11.5	6,356,845	31	0.0000	1.0000	100.00
12.5	5,994,036	16	0.0000	1.0000	100.00
13.5	5,704,496	52	0.0000	1.0000	100.00
14.5	5,831,660		0.0000	1.0000	100.00
15.5	5,381,032		0.0000	1.0000	100.00
16.5	5,235,740	40	0.0000	1.0000	100.00
17.5	5,380,081	3,924	0.0007	0.9993	100.00
18.5	5,109,943	42	0.0000	1.0000	99.92
19.5	5,132,852	21	0.0000	1.0000	99.92
20.5	5,064,098		0.0000	1.0000	99.92
21.5	4,933,327	9	0.0000	1.0000	99.92
22.5	4,903,527		0.0000	1.0000	99.92
23.5	4,795,783	4	0.0000	1.0000	99.92
24.5	4,755,603	272	0.0001	0.9999	99.92
25.5	4,378,934	26	0.0000	1.0000	99.92
26.5	3,890,163	625	0.0002	0.9998	99.91
27.5	3,425,835	13	0.0000	1.0000	99.90
28.5	3,034,085		0.0000	1.0000	99.90
29.5	3,019,927	5	0.0000	1.0000	99.90
30.5	3,009,866	6	0.0000	1.0000	99.90
31.5	2,963,739		0.0000	1.0000	99.90
32.5	2,810,007		0.0000	1.0000	99.90
33.5	2,666,442		0.0000	1.0000	99.90
34.5	2,647,073		0.0000	1.0000	99.90
35.5	2,627,356	15	0.0000	1.0000	99.90
36.5	2,667,529		0.0000	1.0000	99.90
37.5	2,368,718		0.0000	1.0000	99.90
38.5	2,289,634	11	0.0000	1.0000	99.90

WEST PENN POWER COMPANY

ACCOUNT 360.20 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2023 EXPERIENCE BAND 1997-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,173,244	6	0.0000	1.0000	99.90
40.5	2,184,723		0.0000	1.0000	99.90
41.5	2,145,311	1,382	0.0006	0.9994	99.90
42.5	2,125,639	25	0.0000	1.0000	99.83
43.5	2,100,305	706	0.0003	0.9997	99.83
44.5	2,051,424	33	0.0000	1.0000	99.80
45.5	2,125,443	6,492	0.0031	0.9969	99.80
46.5	2,263,233	183	0.0001	0.9999	99.49
47.5	2,359,526	1,002	0.0004	0.9996	99.48
48.5	2,418,349	8	0.0000	1.0000	99.44
49.5	2,467,957	688	0.0003	0.9997	99.44
50.5	2,464,172	32	0.0000	1.0000	99.41
51.5	2,420,514	8	0.0000	1.0000	99.41
52.5	2,388,883		0.0000	1.0000	99.41
53.5	2,321,705	908	0.0004	0.9996	99.41
54.5	2,293,376		0.0000	1.0000	99.37
55.5	2,243,380	7	0.0000	1.0000	99.37
56.5	2,227,046	6	0.0000	1.0000	99.37
57.5	2,216,751	265	0.0001	0.9999	99.37
58.5	2,112,741	14	0.0000	1.0000	99.36
59.5	2,051,262	2	0.0000	1.0000	99.36
60.5	2,040,987		0.0000	1.0000	99.36
61.5	1,936,505	64	0.0000	1.0000	99.36
62.5	1,827,708		0.0000	1.0000	99.36
63.5	1,704,525	3	0.0000	1.0000	99.36
64.5	1,679,111	231	0.0001	0.9999	99.36
65.5	1,625,678	15	0.0000	1.0000	99.34
66.5	1,575,983	3	0.0000	1.0000	99.34
67.5	1,534,719		0.0000	1.0000	99.34
68.5	1,485,592		0.0000	1.0000	99.34
69.5	1,444,102		0.0000	1.0000	99.34
70.5	1,397,425	15	0.0000	1.0000	99.34
71.5	1,313,453	19	0.0000	1.0000	99.34
72.5	1,210,917	132	0.0001	0.9999	99.34
73.5	1,060,628		0.0000	1.0000	99.33
74.5	953,341		0.0000	1.0000	99.33
75.5	862,952		0.0000	1.0000	99.33
76.5	786,493		0.0000	1.0000	99.33
77.5	745,544		0.0000	1.0000	99.33
78.5	711,571		0.0000	1.0000	99.33

WEST PENN POWER COMPANY

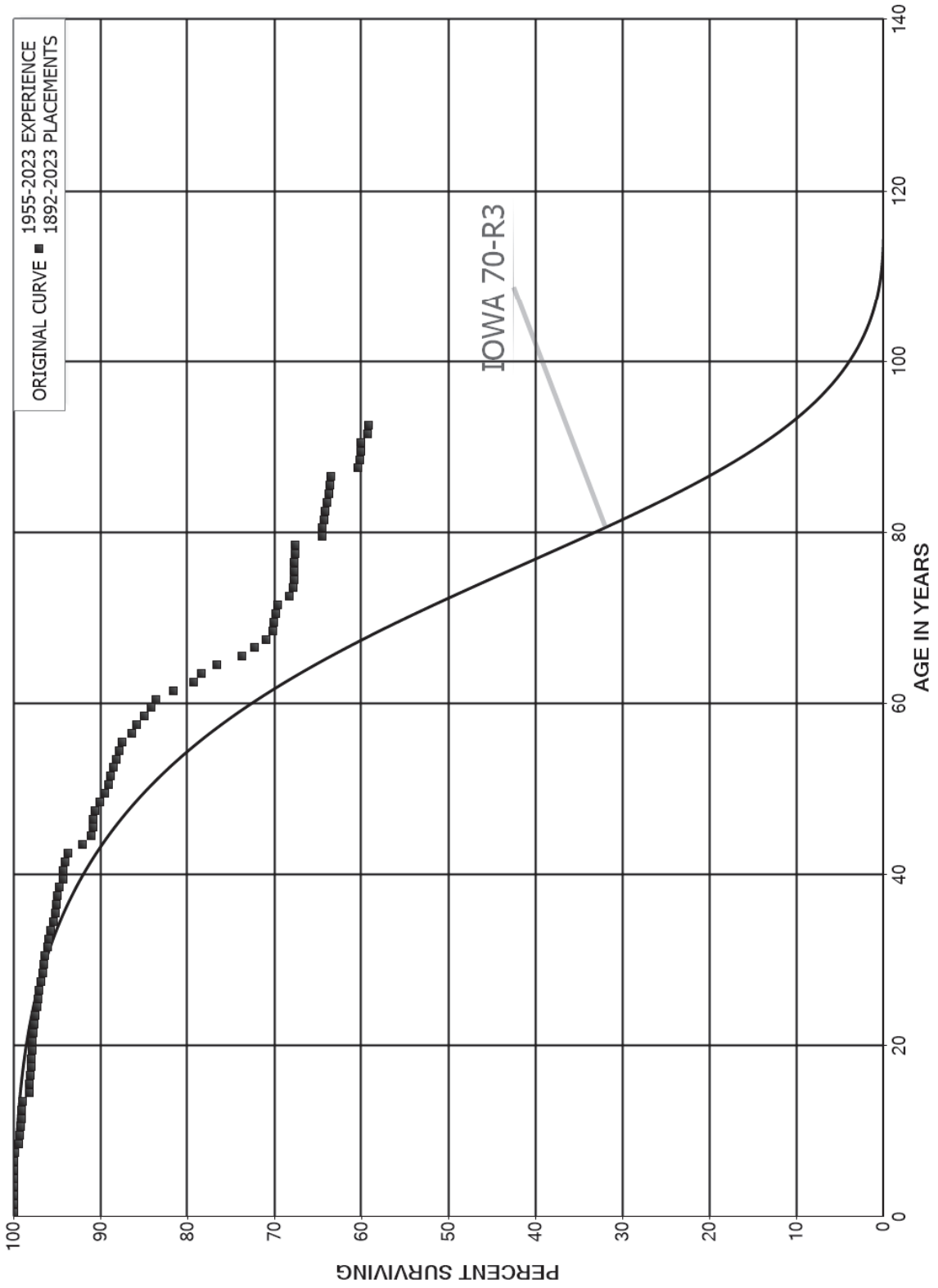
ACCOUNT 360.20 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2023 EXPERIENCE BAND 1997-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	704,506		0.0000	1.0000	99.33
80.5	644,317		0.0000	1.0000	99.33
81.5	627,823		0.0000	1.0000	99.33
82.5	575,112		0.0000	1.0000	99.33
83.5	542,771		0.0000	1.0000	99.33
84.5	509,439		0.0000	1.0000	99.33
85.5	470,499		0.0000	1.0000	99.33
86.5	454,835		0.0000	1.0000	99.33
87.5	387,890		0.0000	1.0000	99.33
88.5	382,150		0.0000	1.0000	99.33
89.5	378,730		0.0000	1.0000	99.33
90.5	372,608		0.0000	1.0000	99.33
91.5	335,503		0.0000	1.0000	99.33
92.5	320,185		0.0000	1.0000	99.33
93.5	301,995		0.0000	1.0000	99.33
94.5	281,703	5	0.0000	1.0000	99.33
95.5	264,033	15	0.0001	0.9999	99.33
96.5	219,580		0.0000	1.0000	99.32
97.5	186,257		0.0000	1.0000	99.32
98.5	159,881		0.0000	1.0000	99.32
99.5	130,085		0.0000	1.0000	99.32
100.5	102,510		0.0000	1.0000	99.32
101.5	96,241		0.0000	1.0000	99.32
102.5	83,928	12	0.0001	0.9999	99.32
103.5	83,916		0.0000	1.0000	99.31
104.5	82,166		0.0000	1.0000	99.31
105.5	78,136		0.0000	1.0000	99.31
106.5	73,352		0.0000	1.0000	99.31
107.5	67,508		0.0000	1.0000	99.31
108.5	59,589		0.0000	1.0000	99.31
109.5	51,489		0.0000	1.0000	99.31
110.5	42,942		0.0000	1.0000	99.31
111.5	12,803		0.0000	1.0000	99.31
112.5	12,281		0.0000	1.0000	99.31
113.5	10,573		0.0000	1.0000	99.31
114.5	10,466		0.0000	1.0000	99.31
115.5	9,777		0.0000	1.0000	99.31
116.5	7,710		0.0000	1.0000	99.31
117.5	1,878		0.0000	1.0000	99.31
118.5	1,346		0.0000	1.0000	99.31
119.5	1,346		0.0000	1.0000	99.31
120.5					99.31

WEST PENN POWER COMPANY
ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



WEST PENN POWER COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1892-2023 EXPERIENCE BAND 1955-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	22,923,955	121	0.0000	1.0000	100.00
0.5	23,000,252	1,461	0.0001	0.9999	100.00
1.5	23,045,976	934	0.0000	1.0000	99.99
2.5	22,492,505	322	0.0000	1.0000	99.99
3.5	22,300,457	10,792	0.0005	0.9995	99.99
4.5	21,965,551	4,848	0.0002	0.9998	99.94
5.5	21,451,041	2,924	0.0001	0.9999	99.92
6.5	21,123,436	3,770	0.0002	0.9998	99.90
7.5	21,092,699	114,300	0.0054	0.9946	99.89
8.5	20,408,712	21,837	0.0011	0.9989	99.34
9.5	19,416,828	5,407	0.0003	0.9997	99.24
10.5	19,283,907	22,926	0.0012	0.9988	99.21
11.5	19,262,697	7,127	0.0004	0.9996	99.09
12.5	19,271,289	12,668	0.0007	0.9993	99.06
13.5	19,234,364	160,499	0.0083	0.9917	98.99
14.5	19,137,711	4,990	0.0003	0.9997	98.16
15.5	19,262,899	21,358	0.0011	0.9989	98.14
16.5	19,242,684	14,133	0.0007	0.9993	98.03
17.5	18,726,322	6,177	0.0003	0.9997	97.96
18.5	17,812,161	9,990	0.0006	0.9994	97.93
19.5	17,535,418	6,686	0.0004	0.9996	97.87
20.5	16,053,170	25,174	0.0016	0.9984	97.83
21.5	15,845,550	15,340	0.0010	0.9990	97.68
22.5	16,009,744	22,097	0.0014	0.9986	97.59
23.5	16,155,853	21,035	0.0013	0.9987	97.45
24.5	15,524,641	23,581	0.0015	0.9985	97.32
25.5	15,302,825	24,830	0.0016	0.9984	97.18
26.5	15,348,207	34,371	0.0022	0.9978	97.02
27.5	12,936,731	25,681	0.0020	0.9980	96.80
28.5	12,588,495	18,579	0.0015	0.9985	96.61
29.5	12,298,402	9,303	0.0008	0.9992	96.47
30.5	11,368,294	35,989	0.0032	0.9968	96.39
31.5	10,638,902	14,362	0.0013	0.9987	96.09
32.5	9,996,345	26,924	0.0027	0.9973	95.96
33.5	9,852,440	33,362	0.0034	0.9966	95.70
34.5	8,873,141	18,297	0.0021	0.9979	95.38
35.5	8,528,131	9,163	0.0011	0.9989	95.18
36.5	7,807,102	12,726	0.0016	0.9984	95.08
37.5	7,083,203	14,891	0.0021	0.9979	94.92
38.5	6,242,441	27,053	0.0043	0.9957	94.72

WEST PENN POWER COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1892-2023 EXPERIENCE BAND 1955-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,900,501	2,514	0.0004	0.9996	94.31
40.5	5,507,001	14,318	0.0026	0.9974	94.27
41.5	4,983,694	16,534	0.0033	0.9967	94.03
42.5	4,627,015	79,681	0.0172	0.9828	93.72
43.5	4,335,896	48,304	0.0111	0.9889	92.10
44.5	3,998,247	9,008	0.0023	0.9977	91.08
45.5	3,774,662	2,271	0.0006	0.9994	90.87
46.5	3,556,980	8,563	0.0024	0.9976	90.82
47.5	3,465,173	19,360	0.0056	0.9944	90.60
48.5	3,181,951	19,675	0.0062	0.9938	90.09
49.5	2,701,836	15,625	0.0058	0.9942	89.53
50.5	2,616,925	3,713	0.0014	0.9986	89.02
51.5	2,533,951	10,389	0.0041	0.9959	88.89
52.5	2,377,008	10,448	0.0044	0.9956	88.53
53.5	2,170,921	7,690	0.0035	0.9965	88.14
54.5	2,010,712	8,170	0.0041	0.9959	87.82
55.5	1,831,027	21,871	0.0119	0.9881	87.47
56.5	1,715,844	12,568	0.0073	0.9927	86.42
57.5	1,593,589	14,833	0.0093	0.9907	85.79
58.5	1,463,081	13,700	0.0094	0.9906	84.99
59.5	1,340,409	9,101	0.0068	0.9932	84.19
60.5	1,196,473	29,112	0.0243	0.9757	83.62
61.5	1,100,379	31,400	0.0285	0.9715	81.59
62.5	965,344	10,075	0.0104	0.9896	79.26
63.5	930,094	21,770	0.0234	0.9766	78.43
64.5	782,252	29,604	0.0378	0.9622	76.60
65.5	633,814	12,463	0.0197	0.9803	73.70
66.5	613,800	10,884	0.0177	0.9823	72.25
67.5	580,144	6,896	0.0119	0.9881	70.97
68.5	531,359	710	0.0013	0.9987	70.12
69.5	466,023	1,506	0.0032	0.9968	70.03
70.5	429,119	1,393	0.0032	0.9968	69.80
71.5	410,687	7,820	0.0190	0.9810	69.58
72.5	382,118	2,513	0.0066	0.9934	68.25
73.5	338,417	397	0.0012	0.9988	67.80
74.5	334,083	35	0.0001	0.9999	67.72
75.5	334,160	54	0.0002	0.9998	67.72
76.5	333,456	326	0.0010	0.9990	67.71
77.5	332,310	221	0.0007	0.9993	67.64
78.5	331,017	15,257	0.0461	0.9539	67.60

WEST PENN POWER COMPANY

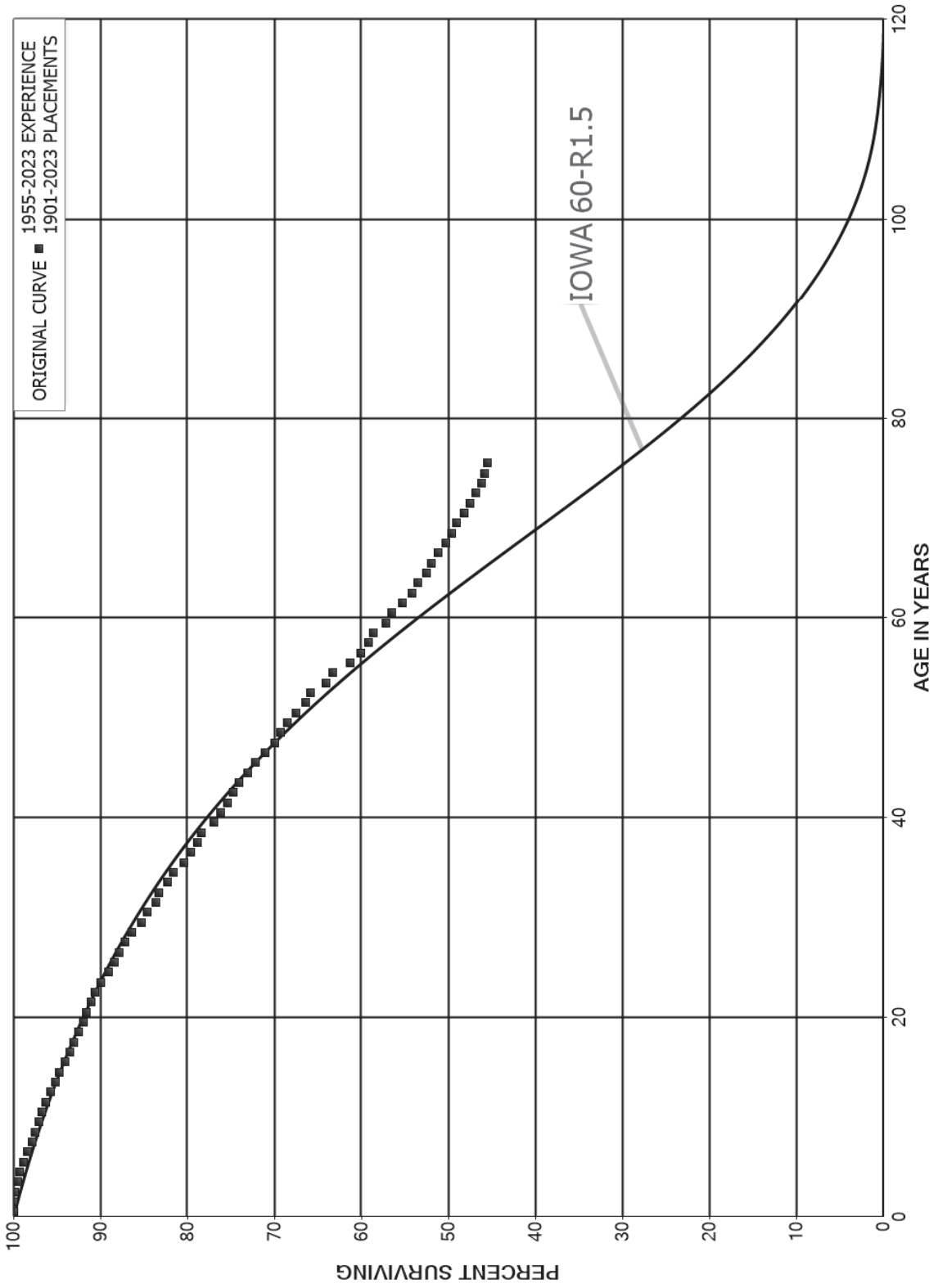
ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1892-2023 EXPERIENCE BAND 1955-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	315,136	84	0.0003	0.9997	64.48
80.5	314,466	618	0.0020	0.9980	64.46
81.5	312,718	1,038	0.0033	0.9967	64.34
82.5	301,015	762	0.0025	0.9975	64.12
83.5	299,235	1,022	0.0034	0.9966	63.96
84.5	290,975	361	0.0012	0.9988	63.74
85.5	289,852	939	0.0032	0.9968	63.66
86.5	288,879	13,895	0.0481	0.9519	63.46
87.5	270,033	876	0.0032	0.9968	60.40
88.5	269,140	503	0.0019	0.9981	60.21
89.5	266,430	98	0.0004	0.9996	60.10
90.5	250,072	3,192	0.0128	0.9872	60.07
91.5	163,326	242	0.0015	0.9985	59.31
92.5	89,187	18	0.0002	0.9998	59.22
93.5	84,735		0.0000	1.0000	59.21
94.5	67,681	46	0.0007	0.9993	59.21
95.5	49,420		0.0000	1.0000	59.17
96.5	47,693		0.0000	1.0000	59.17
97.5	39,071		0.0000	1.0000	59.17
98.5	36,916		0.0000	1.0000	59.17
99.5	33,816		0.0000	1.0000	59.17
100.5	33,816	152	0.0045	0.9955	59.17
101.5	32,121	98	0.0030	0.9970	58.90
102.5	22,426		0.0000	1.0000	58.72
103.5	22,426		0.0000	1.0000	58.72
104.5	22,426		0.0000	1.0000	58.72
105.5	22,426		0.0000	1.0000	58.72
106.5	22,426	1,953	0.0871	0.9129	58.72
107.5	20,474		0.0000	1.0000	53.61
108.5	20,448		0.0000	1.0000	53.61
109.5	20,448		0.0000	1.0000	53.61
110.5	12,617		0.0000	1.0000	53.61
111.5	5,164		0.0000	1.0000	53.61
112.5	5,164		0.0000	1.0000	53.61
113.5	5,164		0.0000	1.0000	53.61
114.5	5,164		0.0000	1.0000	53.61
115.5	5,164		0.0000	1.0000	53.61
116.5	5,164		0.0000	1.0000	53.61
117.5	3,430		0.0000	1.0000	53.61
118.5	3,430		0.0000	1.0000	53.61
119.5	3,430		0.0000	1.0000	53.61
120.5					53.61

WEST PENN POWER COMPANY
ACCOUNTS 362.10 AND 362.15 STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



WEST PENN POWER COMPANY

ACCOUNTS 362.10 AND 362.15 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1901-2023 EXPERIENCE BAND 1955-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	768,252,683	223,847	0.0003	0.9997	100.00
0.5	709,543,553	335,404	0.0005	0.9995	99.97
1.5	668,879,075	787,847	0.0012	0.9988	99.92
2.5	558,580,350	1,402,460	0.0025	0.9975	99.81
3.5	546,166,491	1,456,720	0.0027	0.9973	99.56
4.5	519,489,822	2,636,296	0.0051	0.9949	99.29
5.5	502,560,194	1,863,444	0.0037	0.9963	98.79
6.5	494,370,201	2,785,327	0.0056	0.9944	98.42
7.5	480,533,638	1,904,205	0.0040	0.9960	97.87
8.5	474,906,608	1,792,342	0.0038	0.9962	97.48
9.5	455,163,429	1,739,135	0.0038	0.9962	97.11
10.5	442,577,702	1,969,921	0.0045	0.9955	96.74
11.5	433,953,876	2,488,542	0.0057	0.9943	96.31
12.5	418,591,972	2,346,100	0.0056	0.9944	95.76
13.5	395,353,068	2,080,123	0.0053	0.9947	95.22
14.5	381,344,756	2,487,510	0.0065	0.9935	94.72
15.5	360,401,894	2,388,096	0.0066	0.9934	94.10
16.5	352,669,399	1,592,831	0.0045	0.9955	93.48
17.5	336,360,060	2,001,891	0.0060	0.9940	93.05
18.5	322,332,305	1,823,829	0.0057	0.9943	92.50
19.5	313,556,914	1,409,716	0.0045	0.9955	91.98
20.5	305,943,903	1,567,801	0.0051	0.9949	91.56
21.5	300,700,479	1,661,719	0.0055	0.9945	91.09
22.5	296,184,643	1,983,917	0.0067	0.9933	90.59
23.5	293,289,733	2,968,687	0.0101	0.9899	89.98
24.5	286,360,508	2,148,334	0.0075	0.9925	89.07
25.5	276,632,695	1,758,970	0.0064	0.9936	88.41
26.5	268,415,423	2,072,610	0.0077	0.9923	87.84
27.5	254,269,463	2,299,764	0.0090	0.9910	87.16
28.5	246,143,413	3,084,215	0.0125	0.9875	86.38
29.5	234,838,010	1,932,195	0.0082	0.9918	85.29
30.5	221,831,845	2,429,079	0.0110	0.9890	84.59
31.5	211,845,355	1,034,205	0.0049	0.9951	83.67
32.5	203,033,956	2,471,989	0.0122	0.9878	83.26
33.5	195,399,355	1,383,333	0.0071	0.9929	82.24
34.5	181,238,123	2,856,492	0.0158	0.9842	81.66
35.5	172,033,066	1,619,516	0.0094	0.9906	80.37
36.5	162,986,700	1,496,738	0.0092	0.9908	79.62
37.5	152,470,736	947,028	0.0062	0.9938	78.89
38.5	140,349,432	2,597,562	0.0185	0.9815	78.40

WEST PENN POWER COMPANY

ACCOUNTS 362.10 AND 362.15 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2023 EXPERIENCE BAND 1955-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	131,403,860	1,271,187	0.0097	0.9903	76.95
40.5	122,591,699	1,222,751	0.0100	0.9900	76.20
41.5	112,551,760	1,115,354	0.0099	0.9901	75.44
42.5	104,552,049	892,854	0.0085	0.9915	74.69
43.5	100,062,885	1,307,802	0.0131	0.9869	74.06
44.5	94,027,080	1,148,958	0.0122	0.9878	73.09
45.5	87,251,456	1,314,458	0.0151	0.9849	72.19
46.5	81,773,263	1,376,956	0.0168	0.9832	71.11
47.5	74,863,615	693,268	0.0093	0.9907	69.91
48.5	69,979,861	775,975	0.0111	0.9889	69.26
49.5	65,792,213	911,196	0.0138	0.9862	68.49
50.5	62,828,329	1,043,471	0.0166	0.9834	67.55
51.5	59,100,591	503,320	0.0085	0.9915	66.42
52.5	53,798,829	1,440,416	0.0268	0.9732	65.86
53.5	49,572,915	650,868	0.0131	0.9869	64.10
54.5	39,392,259	1,217,134	0.0309	0.9691	63.25
55.5	33,567,986	683,267	0.0204	0.9796	61.30
56.5	29,451,833	409,682	0.0139	0.9861	60.05
57.5	26,981,950	289,421	0.0107	0.9893	59.22
58.5	24,821,726	580,714	0.0234	0.9766	58.58
59.5	22,814,555	294,584	0.0129	0.9871	57.21
60.5	21,146,944	444,525	0.0210	0.9790	56.47
61.5	18,666,559	371,678	0.0199	0.9801	55.28
62.5	17,108,622	209,719	0.0123	0.9877	54.18
63.5	15,330,186	281,115	0.0183	0.9817	53.52
64.5	13,995,570	155,663	0.0111	0.9889	52.54
65.5	11,579,100	164,060	0.0142	0.9858	51.95
66.5	9,398,674	168,111	0.0179	0.9821	51.22
67.5	8,278,618	119,256	0.0144	0.9856	50.30
68.5	7,498,530	77,038	0.0103	0.9897	49.58
69.5	6,665,489	125,124	0.0188	0.9812	49.07
70.5	5,793,660	71,973	0.0124	0.9876	48.15
71.5	4,970,112	76,718	0.0154	0.9846	47.55
72.5	4,127,989	54,329	0.0132	0.9868	46.81
73.5	3,808,434	30,099	0.0079	0.9921	46.20
74.5	3,187,109	19,648	0.0062	0.9938	45.83
75.5	2,747,052	10,131	0.0037	0.9963	45.55
76.5	2,521,435	12,364	0.0049	0.9951	45.38
77.5	2,282,579	7,435	0.0033	0.9967	45.16
78.5	2,214,705	64,739	0.0292	0.9708	45.01

WEST PENN POWER COMPANY

ACCOUNTS 362.10 AND 362.15 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2023 EXPERIENCE BAND 1955-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,096,597	9,185	0.0044	0.9956	43.70
80.5	2,007,446	3,895	0.0019	0.9981	43.51
81.5	1,935,546	1,238	0.0006	0.9994	43.42
82.5	1,748,555	395	0.0002	0.9998	43.39
83.5	1,735,627	24,989	0.0144	0.9856	43.38
84.5	1,596,190	784	0.0005	0.9995	42.76
85.5	1,510,587	2,671	0.0018	0.9982	42.74
86.5	1,462,686	3,449	0.0024	0.9976	42.66
87.5	1,390,596	3,405	0.0024	0.9976	42.56
88.5	1,372,718		0.0000	1.0000	42.46
89.5	1,368,082	760	0.0006	0.9994	42.46
90.5	1,342,288	409	0.0003	0.9997	42.43
91.5	1,235,825	3,156	0.0026	0.9974	42.42
92.5	1,156,681	2,445	0.0021	0.9979	42.31
93.5	1,138,597	2,759	0.0024	0.9976	42.22
94.5	1,104,481	6,823	0.0062	0.9938	42.12
95.5	559,383		0.0000	1.0000	41.86
96.5	477,809	816	0.0017	0.9983	41.86
97.5	421,054		0.0000	1.0000	41.79
98.5	283,757	62	0.0002	0.9998	41.79
99.5	260,163		0.0000	1.0000	41.78
100.5	244,117	42	0.0002	0.9998	41.78
101.5	139,732		0.0000	1.0000	41.77
102.5	68,649		0.0000	1.0000	41.77
103.5	63,237		0.0000	1.0000	41.77
104.5	56,924		0.0000	1.0000	41.77
105.5	56,579		0.0000	1.0000	41.77
106.5	6,630		0.0000	1.0000	41.77
107.5	6,630		0.0000	1.0000	41.77
108.5	6,630		0.0000	1.0000	41.77
109.5	6,026		0.0000	1.0000	41.77
110.5	6,026		0.0000	1.0000	41.77
111.5	6,026		0.0000	1.0000	41.77
112.5	5,184		0.0000	1.0000	41.77
113.5	2,924		0.0000	1.0000	41.77
114.5	2,924		0.0000	1.0000	41.77
115.5	2,924		0.0000	1.0000	41.77
116.5	2,924		0.0000	1.0000	41.77
117.5	2,924		0.0000	1.0000	41.77
118.5	2,924		0.0000	1.0000	41.77

WEST PENN POWER COMPANY

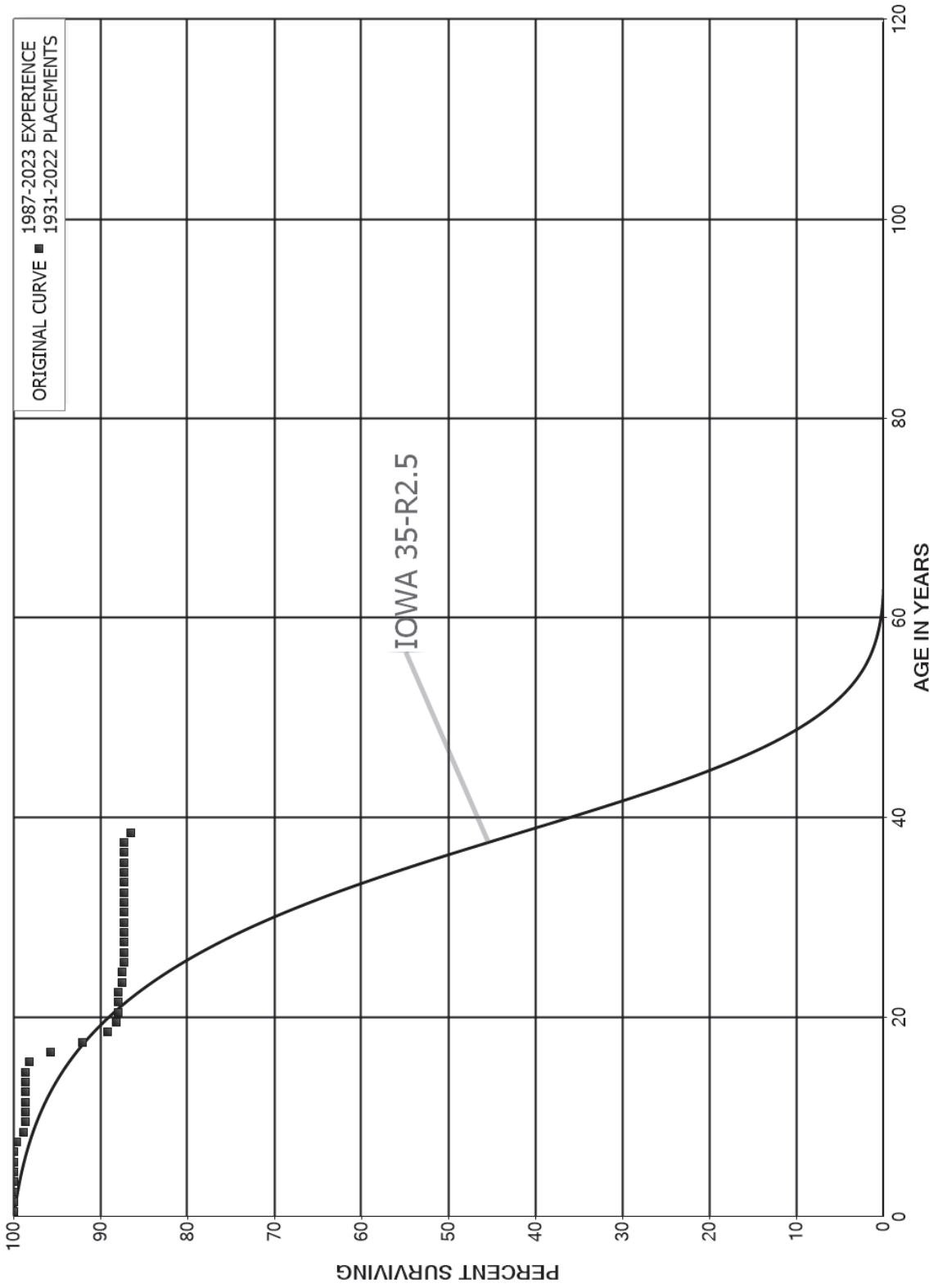
ACCOUNTS 362.10 AND 362.15 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2023 EXPERIENCE BAND 1955-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	2,924		0.0000	1.0000	41.77
120.5	2,924		0.0000	1.0000	41.77
121.5	2,924		0.0000	1.0000	41.77
122.5					41.77

WEST PENN POWER COMPANY
ACCOUNT 362.40 STATION EQUIPMENT - SCADA
ORIGINAL AND SMOOTH SURVIVOR CURVES



WEST PENN POWER COMPANY

ACCOUNT 362.40 STATION EQUIPMENT - SCADA

ORIGINAL LIFE TABLE

PLACEMENT BAND 1931-2022 EXPERIENCE BAND 1987-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,710,105		0.0000	1.0000	100.00
0.5	4,826,210		0.0000	1.0000	100.00
1.5	4,849,406		0.0000	1.0000	100.00
2.5	4,838,083		0.0000	1.0000	100.00
3.5	4,847,777		0.0000	1.0000	100.00
4.5	4,848,469		0.0000	1.0000	100.00
5.5	4,870,355		0.0000	1.0000	100.00
6.5	4,909,573	21,463	0.0044	0.9956	100.00
7.5	4,897,282	33,648	0.0069	0.9931	99.56
8.5	5,022,239	12,345	0.0025	0.9975	98.88
9.5	5,292,898	21	0.0000	1.0000	98.64
10.5	5,377,142	48	0.0000	1.0000	98.64
11.5	5,379,225	248	0.0000	1.0000	98.63
12.5	5,382,142	669	0.0001	0.9999	98.63
13.5	5,229,189	2,270	0.0004	0.9996	98.62
14.5	5,228,372	23,816	0.0046	0.9954	98.57
15.5	5,013,229	124,036	0.0247	0.9753	98.13
16.5	4,762,760	178,159	0.0374	0.9626	95.70
17.5	4,359,598	137,887	0.0316	0.9684	92.12
18.5	4,098,801	46,646	0.0114	0.9886	89.20
19.5	3,598,605	8,615	0.0024	0.9976	88.19
20.5	3,449,551	1	0.0000	1.0000	87.98
21.5	3,051,748		0.0000	1.0000	87.98
22.5	3,051,748	17,781	0.0058	0.9942	87.98
23.5	3,020,492		0.0000	1.0000	87.47
24.5	3,003,874	4,464	0.0015	0.9985	87.47
25.5	2,999,409		0.0000	1.0000	87.34
26.5	2,998,345		0.0000	1.0000	87.34
27.5	2,700,756	200	0.0001	0.9999	87.34
28.5	2,500,772		0.0000	1.0000	87.33
29.5	1,445,860		0.0000	1.0000	87.33
30.5	946,833		0.0000	1.0000	87.33
31.5	686,357		0.0000	1.0000	87.33
32.5	585,680	573	0.0010	0.9990	87.33
33.5	510,665		0.0000	1.0000	87.24
34.5	386,351		0.0000	1.0000	87.24
35.5	318,855		0.0000	1.0000	87.24
36.5	238,290		0.0000	1.0000	87.24
37.5	122,188	1,080	0.0088	0.9912	87.24
38.5	96,664		0.0000	1.0000	86.47

WEST PENN POWER COMPANY

ACCOUNT 362.40 STATION EQUIPMENT - SCADA

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1931-2022 EXPERIENCE BAND 1987-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	53,328		0.0000	1.0000	86.47
40.5	43,827		0.0000	1.0000	86.47
41.5	43,627	473	0.0108	0.9892	86.47
42.5	42,954		0.0000	1.0000	85.54
43.5	42,754		0.0000	1.0000	85.54
44.5	41,140		0.0000	1.0000	85.54
45.5	31,986		0.0000	1.0000	85.54
46.5	19,083		0.0000	1.0000	85.54
47.5	7,746		0.0000	1.0000	85.54
48.5	5,614		0.0000	1.0000	85.54
49.5	2,450		0.0000	1.0000	85.54
50.5	2,450		0.0000	1.0000	85.54
51.5	997		0.0000	1.0000	85.54
52.5	997		0.0000	1.0000	85.54
53.5	997		0.0000	1.0000	85.54
54.5					85.54
55.5	121		0.0000		
56.5	121		0.0000		
57.5	121		0.0000		
58.5	121		0.0000		
59.5	121		0.0000		
60.5	121		0.0000		
61.5	121		0.0000		
62.5	121		0.0000		
63.5	121		0.0000		
64.5	121		0.0000		
65.5	121		0.0000		
66.5	121		0.0000		
67.5	121		0.0000		
68.5	121		0.0000		
69.5	121		0.0000		
70.5	121		0.0000		
71.5	121		0.0000		
72.5	121		0.0000		
73.5	121		0.0000		
74.5	121		0.0000		
75.5	121		0.0000		
76.5	121		0.0000		
77.5	121		0.0000		
78.5	121		0.0000		

WEST PENN POWER COMPANY

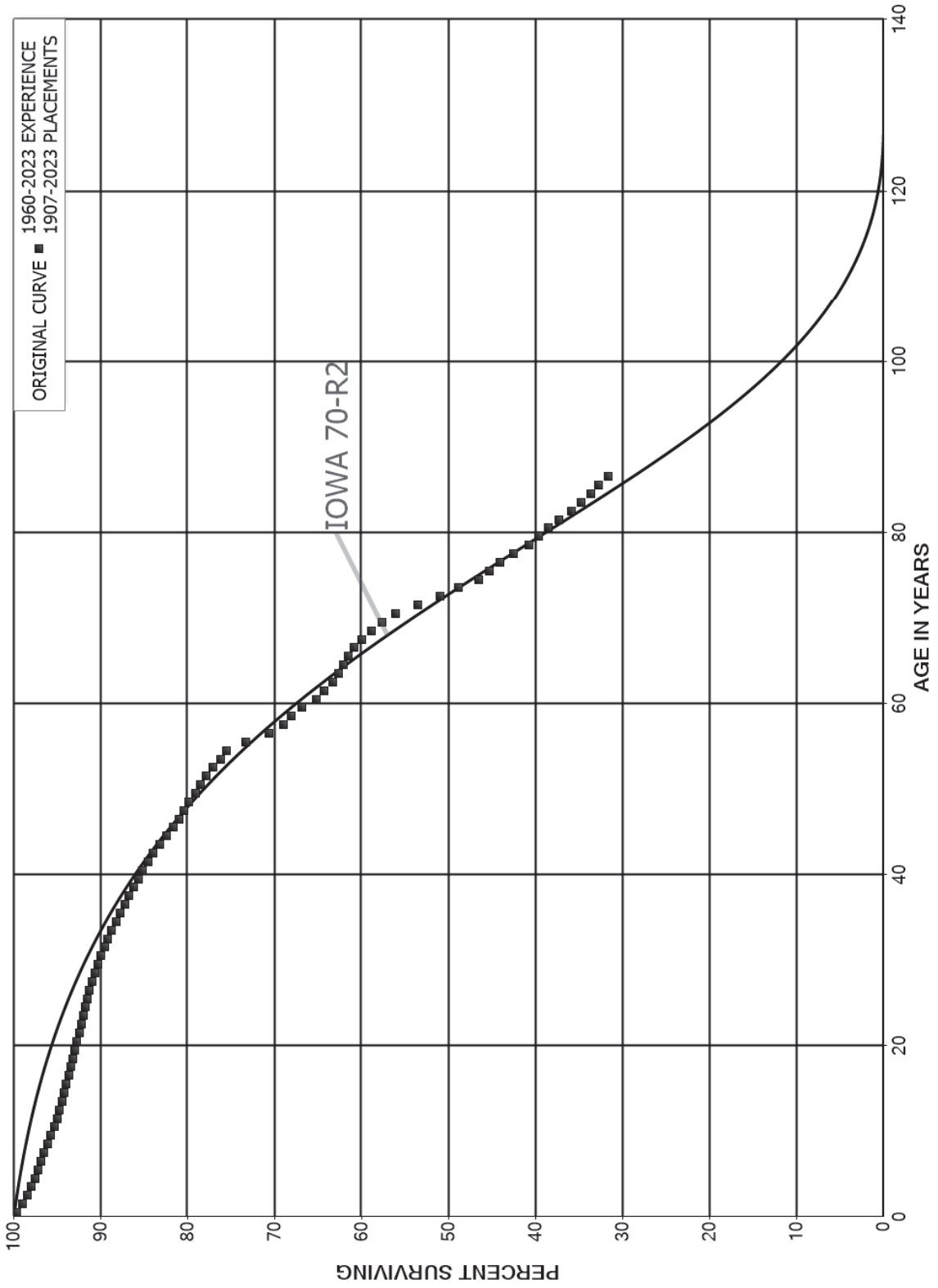
ACCOUNT 362.40 STATION EQUIPMENT - SCADA

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1931-2022 EXPERIENCE BAND 1987-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	121		0.0000		
80.5	121		0.0000		
81.5	121		0.0000		
82.5	121		0.0000		
83.5	121		0.0000		
84.5	121		0.0000		
85.5	121		0.0000		
86.5	121		0.0000		
87.5	121		0.0000		
88.5	121		0.0000		
89.5	121		0.0000		
90.5	121		0.0000		
91.5	121		0.0000		
92.5					

WEST PENN POWER COMPANY
ACCOUNTS 364.00 AND 364.55 POLES, TOWERS AND FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



WEST PENN POWER COMPANY

ACCOUNTS 364.00 AND 364.55 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1907-2023 EXPERIENCE BAND 1960-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	516,275,764	1,750,298	0.0034	0.9966	100.00
0.5	486,619,471	3,341,906	0.0069	0.9931	99.66
1.5	460,697,582	2,737,515	0.0059	0.9941	98.98
2.5	441,548,878	1,903,098	0.0043	0.9957	98.39
3.5	422,117,833	1,882,245	0.0045	0.9955	97.96
4.5	396,979,505	1,492,443	0.0038	0.9962	97.53
5.5	381,380,281	1,312,009	0.0034	0.9966	97.16
6.5	367,729,513	1,297,017	0.0035	0.9965	96.83
7.5	358,823,074	1,385,853	0.0039	0.9961	96.49
8.5	351,806,891	1,565,014	0.0044	0.9956	96.11
9.5	343,178,382	1,316,530	0.0038	0.9962	95.68
10.5	336,967,464	1,147,138	0.0034	0.9966	95.32
11.5	327,184,301	1,026,737	0.0031	0.9969	94.99
12.5	306,959,835	935,719	0.0030	0.9970	94.70
13.5	292,181,399	798,492	0.0027	0.9973	94.41
14.5	289,077,059	774,522	0.0027	0.9973	94.15
15.5	268,059,368	664,746	0.0025	0.9975	93.90
16.5	260,329,694	672,825	0.0026	0.9974	93.66
17.5	255,385,474	676,726	0.0026	0.9974	93.42
18.5	249,410,878	640,151	0.0026	0.9974	93.17
19.5	245,010,763	642,778	0.0026	0.9974	92.93
20.5	239,907,360	636,776	0.0027	0.9973	92.69
21.5	233,124,976	558,897	0.0024	0.9976	92.44
22.5	228,089,662	566,803	0.0025	0.9975	92.22
23.5	215,482,254	556,946	0.0026	0.9974	91.99
24.5	200,285,028	560,351	0.0028	0.9972	91.76
25.5	196,418,490	554,255	0.0028	0.9972	91.50
26.5	178,473,887	568,834	0.0032	0.9968	91.24
27.5	165,406,606	560,958	0.0034	0.9966	90.95
28.5	150,459,616	576,812	0.0038	0.9962	90.64
29.5	142,546,612	568,369	0.0040	0.9960	90.29
30.5	134,602,483	565,098	0.0042	0.9958	89.93
31.5	124,446,496	556,486	0.0045	0.9955	89.56
32.5	113,595,099	585,466	0.0052	0.9948	89.16
33.5	103,609,061	571,464	0.0055	0.9945	88.70
34.5	96,874,326	543,118	0.0056	0.9944	88.21
35.5	90,927,259	550,882	0.0061	0.9939	87.71
36.5	85,500,339	496,438	0.0058	0.9942	87.18
37.5	80,294,131	461,371	0.0057	0.9943	86.68
38.5	75,314,266	467,236	0.0062	0.9938	86.18

WEST PENN POWER COMPANY

ACCOUNTS 364.00 AND 364.55 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1907-2023 EXPERIENCE BAND 1960-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	70,064,101	426,797	0.0061	0.9939	85.64
40.5	64,901,664	436,071	0.0067	0.9933	85.12
41.5	60,598,586	464,810	0.0077	0.9923	84.55
42.5	56,502,865	479,981	0.0085	0.9915	83.90
43.5	51,104,870	481,911	0.0094	0.9906	83.19
44.5	47,460,328	424,924	0.0090	0.9910	82.40
45.5	44,188,924	373,101	0.0084	0.9916	81.67
46.5	41,931,503	305,566	0.0073	0.9927	80.98
47.5	39,723,582	284,940	0.0072	0.9928	80.39
48.5	37,333,024	341,504	0.0091	0.9909	79.81
49.5	35,479,025	267,088	0.0075	0.9925	79.08
50.5	33,542,911	276,494	0.0082	0.9918	78.48
51.5	31,807,196	337,397	0.0106	0.9894	77.84
52.5	30,173,157	326,355	0.0108	0.9892	77.01
53.5	28,316,562	257,795	0.0091	0.9909	76.18
54.5	27,010,457	769,529	0.0285	0.9715	75.49
55.5	24,784,942	923,708	0.0373	0.9627	73.33
56.5	22,778,268	530,448	0.0233	0.9767	70.60
57.5	20,983,909	284,076	0.0135	0.9865	68.96
58.5	19,463,033	336,759	0.0173	0.9827	68.02
59.5	17,935,785	439,017	0.0245	0.9755	66.85
60.5	28,168,161	393,705	0.0140	0.9860	65.21
61.5	26,769,619	414,586	0.0155	0.9845	64.30
62.5	25,371,967	297,736	0.0117	0.9883	63.30
63.5	23,753,163	207,990	0.0088	0.9912	62.56
64.5	22,471,363	203,347	0.0090	0.9910	62.01
65.5	21,135,303	221,224	0.0105	0.9895	61.45
66.5	20,004,492	286,637	0.0143	0.9857	60.81
67.5	7,004,627	135,075	0.0193	0.9807	59.94
68.5	6,144,985	121,089	0.0197	0.9803	58.78
69.5	5,072,737	138,897	0.0274	0.9726	57.62
70.5	4,280,731	191,720	0.0448	0.9552	56.05
71.5	3,560,070	174,421	0.0490	0.9510	53.54
72.5	3,010,244	124,683	0.0414	0.9586	50.91
73.5	2,284,586	107,746	0.0472	0.9528	48.80
74.5	1,860,920	47,882	0.0257	0.9743	46.50
75.5	1,620,380	43,053	0.0266	0.9734	45.31
76.5	1,452,245	52,042	0.0358	0.9642	44.10
77.5	1,301,588	55,108	0.0423	0.9577	42.52
78.5	1,186,793	32,268	0.0272	0.9728	40.72

WEST PENN POWER COMPANY

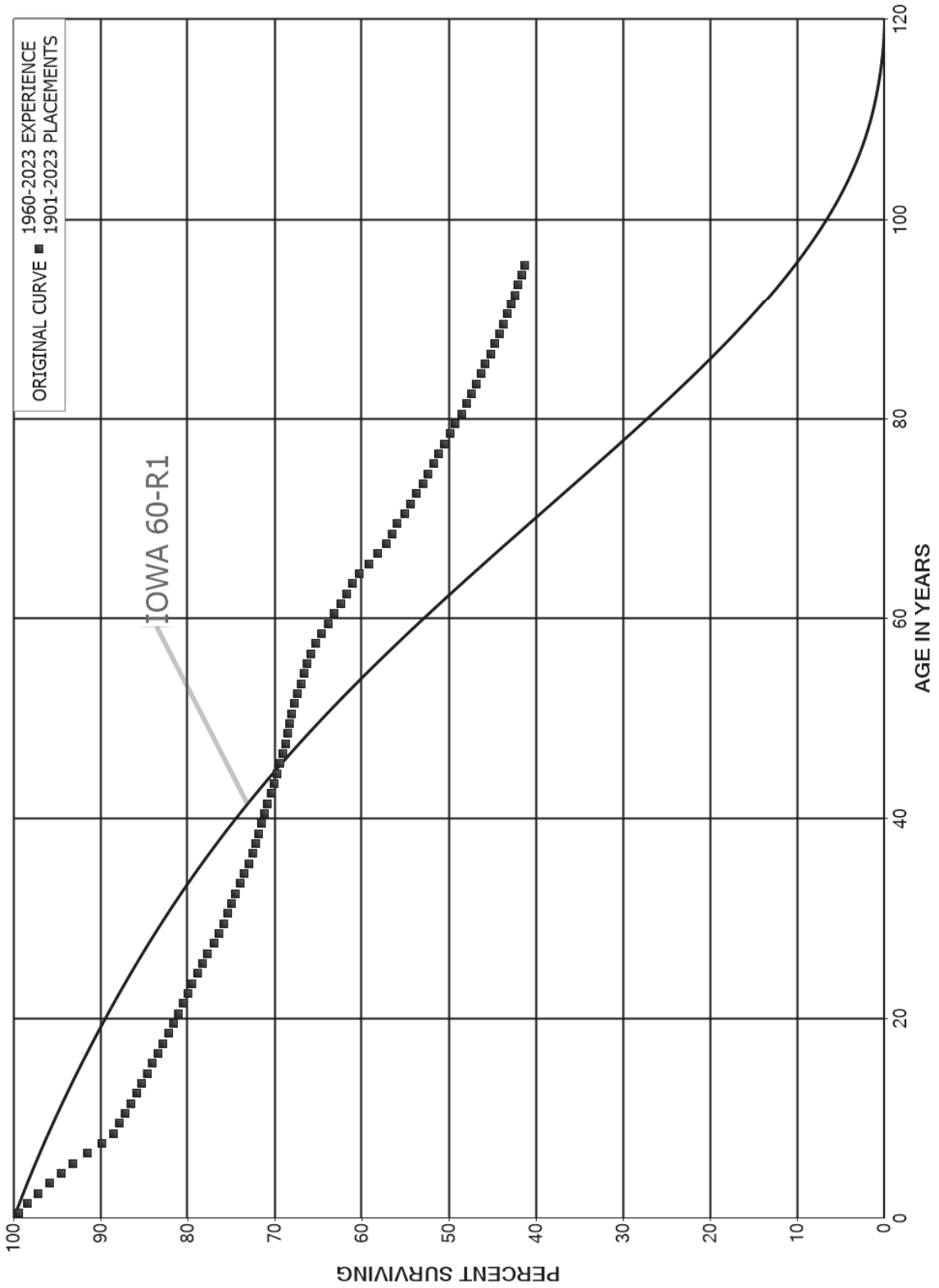
ACCOUNTS 364.00 AND 364.55 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1907-2023 EXPERIENCE BAND 1960-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,016,329	29,351	0.0289	0.9711	39.61
80.5	870,947	27,587	0.0317	0.9683	38.47
81.5	809,642	30,788	0.0380	0.9620	37.25
82.5	689,489	22,387	0.0325	0.9675	35.83
83.5	634,698	19,414	0.0306	0.9694	34.67
84.5	583,212	16,294	0.0279	0.9721	33.61
85.5	535,206	16,861	0.0315	0.9685	32.67
86.5	461,899	9,350	0.0202	0.9798	31.64
87.5	411,845	10,497	0.0255	0.9745	31.00
88.5	354,515	9,596	0.0271	0.9729	30.21
89.5	307,614	9,830	0.0320	0.9680	29.39
90.5	284,455	9,009	0.0317	0.9683	28.45
91.5	251,316	6,347	0.0253	0.9747	27.55
92.5	213,386	3,669	0.0172	0.9828	26.86
93.5	168,962	2,079	0.0123	0.9877	26.40
94.5	143,661	1,464	0.0102	0.9898	26.07
95.5	120,175	4,434	0.0369	0.9631	25.81
96.5	71,481	901	0.0126	0.9874	24.85
97.5	64,558		0.0000	1.0000	24.54
98.5	51,157		0.0000	1.0000	24.54
99.5	33,578		0.0000	1.0000	24.54
100.5	21,634		0.0000	1.0000	24.54
101.5	21,634		0.0000	1.0000	24.54
102.5	21,634		0.0000	1.0000	24.54
103.5	21,328		0.0000	1.0000	24.54
104.5	21,328		0.0000	1.0000	24.54
105.5	21,328		0.0000	1.0000	24.54
106.5	21,328		0.0000	1.0000	24.54
107.5	21,328		0.0000	1.0000	24.54
108.5	377		0.0000	1.0000	24.54
109.5	377		0.0000	1.0000	24.54
110.5	377		0.0000	1.0000	24.54
111.5					24.54

WEST PENN POWER COMPANY
ACCOUNTS 365.10 AND 365.15 OVERHEAD CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



WEST PENN POWER COMPANY

ACCOUNTS 365.10 AND 365.15 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1901-2023 EXPERIENCE BAND 1960-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	644,123,230	3,654,075	0.0057	0.9943	100.00
0.5	595,478,622	6,456,458	0.0108	0.9892	99.43
1.5	559,136,357	6,832,947	0.0122	0.9878	98.35
2.5	520,079,846	7,234,371	0.0139	0.9861	97.15
3.5	481,515,829	6,517,095	0.0135	0.9865	95.80
4.5	430,624,094	6,070,100	0.0141	0.9859	94.50
5.5	394,607,935	7,083,943	0.0180	0.9820	93.17
6.5	362,327,693	6,800,809	0.0188	0.9812	91.50
7.5	329,845,479	4,742,460	0.0144	0.9856	89.78
8.5	313,648,588	2,431,848	0.0078	0.9922	88.49
9.5	301,379,650	2,150,146	0.0071	0.9929	87.81
10.5	281,827,592	2,301,739	0.0082	0.9918	87.18
11.5	262,280,605	1,828,491	0.0070	0.9930	86.47
12.5	246,397,476	1,708,721	0.0069	0.9931	85.86
13.5	234,559,764	1,693,615	0.0072	0.9928	85.27
14.5	230,501,812	1,679,486	0.0073	0.9927	84.65
15.5	220,883,162	1,647,577	0.0075	0.9925	84.04
16.5	216,283,855	1,382,383	0.0064	0.9936	83.41
17.5	214,262,177	1,763,335	0.0082	0.9918	82.88
18.5	208,201,568	1,593,488	0.0077	0.9923	82.19
19.5	206,007,502	1,343,595	0.0065	0.9935	81.57
20.5	203,395,957	1,291,108	0.0063	0.9937	81.03
21.5	198,750,716	1,280,995	0.0064	0.9936	80.52
22.5	193,857,309	1,329,392	0.0069	0.9931	80.00
23.5	177,858,579	1,370,122	0.0077	0.9923	79.45
24.5	165,135,077	1,215,355	0.0074	0.9926	78.84
25.5	159,711,302	988,817	0.0062	0.9938	78.26
26.5	149,573,083	1,482,102	0.0099	0.9901	77.77
27.5	140,093,768	1,191,471	0.0085	0.9915	77.00
28.5	130,140,960	850,076	0.0065	0.9935	76.35
29.5	123,524,691	749,181	0.0061	0.9939	75.85
30.5	118,554,005	707,316	0.0060	0.9940	75.39
31.5	111,093,379	670,242	0.0060	0.9940	74.94
32.5	103,865,479	673,718	0.0065	0.9935	74.49
33.5	96,034,470	668,142	0.0070	0.9930	74.01
34.5	90,637,077	624,999	0.0069	0.9931	73.49
35.5	85,922,017	505,294	0.0059	0.9941	72.98
36.5	81,499,253	405,295	0.0050	0.9950	72.55
37.5	77,351,748	381,248	0.0049	0.9951	72.19
38.5	72,850,694	351,168	0.0048	0.9952	71.84

WEST PENN POWER COMPANY

ACCOUNTS 365.10 AND 365.15 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2023 EXPERIENCE BAND 1960-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	68,376,395	308,093	0.0045	0.9955	71.49
40.5	64,264,892	304,419	0.0047	0.9953	71.17
41.5	59,686,447	330,680	0.0055	0.9945	70.83
42.5	54,645,721	282,535	0.0052	0.9948	70.44
43.5	48,471,010	265,226	0.0055	0.9945	70.08
44.5	44,877,011	224,973	0.0050	0.9950	69.69
45.5	41,230,389	188,481	0.0046	0.9954	69.34
46.5	39,314,968	148,414	0.0038	0.9962	69.03
47.5	37,354,320	152,143	0.0041	0.9959	68.77
48.5	35,145,835	106,517	0.0030	0.9970	68.48
49.5	33,636,644	105,127	0.0031	0.9969	68.28
50.5	31,811,809	136,025	0.0043	0.9957	68.06
51.5	30,040,082	185,536	0.0062	0.9938	67.77
52.5	28,433,751	147,621	0.0052	0.9948	67.35
53.5	26,787,380	163,436	0.0061	0.9939	67.00
54.5	25,668,663	137,941	0.0054	0.9946	66.60
55.5	24,126,705	151,070	0.0063	0.9937	66.24
56.5	23,074,325	196,759	0.0085	0.9915	65.82
57.5	21,787,348	217,529	0.0100	0.9900	65.26
58.5	20,554,462	233,116	0.0113	0.9887	64.61
59.5	19,380,417	217,087	0.0112	0.9888	63.88
60.5	18,458,722	212,576	0.0115	0.9885	63.16
61.5	17,087,637	192,315	0.0113	0.9887	62.43
62.5	16,009,229	176,800	0.0110	0.9890	61.73
63.5	14,836,779	192,029	0.0129	0.9871	61.05
64.5	13,878,702	238,412	0.0172	0.9828	60.26
65.5	12,711,571	220,998	0.0174	0.9826	59.22
66.5	11,880,575	200,642	0.0169	0.9831	58.20
67.5	11,123,207	133,821	0.0120	0.9880	57.21
68.5	10,433,657	113,589	0.0109	0.9891	56.52
69.5	9,461,688	141,900	0.0150	0.9850	55.91
70.5	8,826,145	112,023	0.0127	0.9873	55.07
71.5	8,023,445	103,373	0.0129	0.9871	54.37
72.5	7,123,114	90,169	0.0127	0.9873	53.67
73.5	6,200,040	73,904	0.0119	0.9881	52.99
74.5	5,456,864	71,473	0.0131	0.9869	52.36
75.5	4,998,553	46,603	0.0093	0.9907	51.67
76.5	4,624,794	61,276	0.0132	0.9868	51.19
77.5	4,394,041	61,331	0.0140	0.9860	50.51
78.5	4,272,363	48,989	0.0115	0.9885	49.81

WEST PENN POWER COMPANY

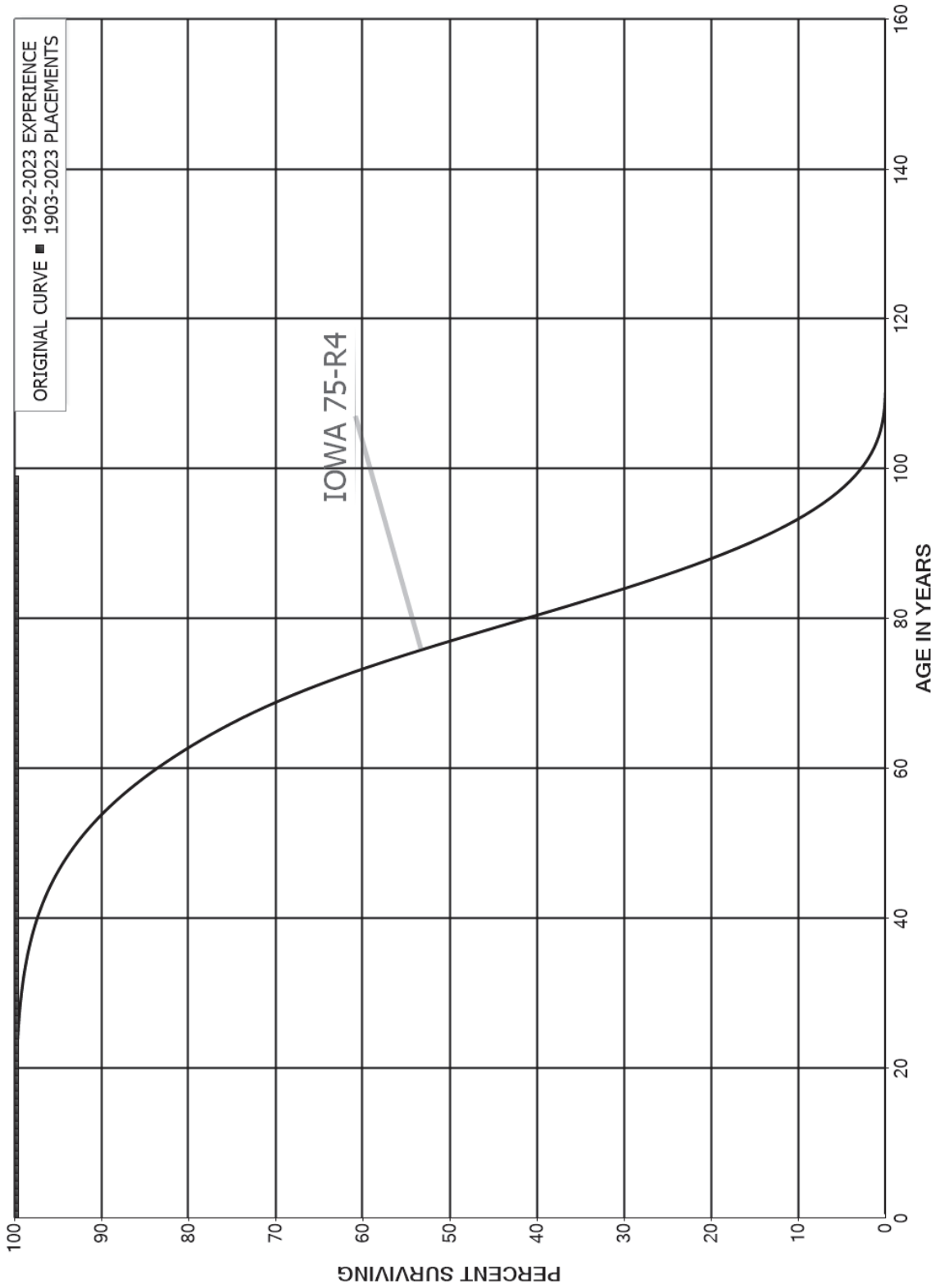
ACCOUNTS 365.10 AND 365.15 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2023 EXPERIENCE BAND 1960-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	4,187,299	59,512	0.0142	0.9858	49.24
80.5	4,033,782	46,815	0.0116	0.9884	48.54
81.5	3,884,065	47,496	0.0122	0.9878	47.97
82.5	3,489,784	40,414	0.0116	0.9884	47.39
83.5	3,286,137	37,030	0.0113	0.9887	46.84
84.5	2,970,001	33,856	0.0114	0.9886	46.31
85.5	2,885,881	36,359	0.0126	0.9874	45.78
86.5	2,780,245	32,321	0.0116	0.9884	45.21
87.5	2,411,449	27,540	0.0114	0.9886	44.68
88.5	2,286,391	24,412	0.0107	0.9893	44.17
89.5	2,198,673	21,075	0.0096	0.9904	43.70
90.5	2,074,179	20,623	0.0099	0.9901	43.28
91.5	1,908,115	19,404	0.0102	0.9898	42.85
92.5	1,623,462	15,133	0.0093	0.9907	42.41
93.5	1,371,414	12,129	0.0088	0.9912	42.02
94.5	1,142,255	9,088	0.0080	0.9920	41.65
95.5	908,448	12,242	0.0135	0.9865	41.32
96.5	732,960	4,839	0.0066	0.9934	40.76
97.5	609,809	3,967	0.0065	0.9935	40.49
98.5	511,604	3,814	0.0075	0.9925	40.23
99.5	443,025	2,712	0.0061	0.9939	39.93
100.5	352,357	2,601	0.0074	0.9926	39.68
101.5	218,097	1,772	0.0081	0.9919	39.39
102.5	124,243	802	0.0065	0.9935	39.07
103.5	98,982	577	0.0058	0.9942	38.82
104.5	72,649	344	0.0047	0.9953	38.59
105.5	59,799	421	0.0070	0.9930	38.41
106.5	46,010	430	0.0093	0.9907	38.14
107.5	14,662	128	0.0087	0.9913	37.78
108.5					37.45

WEST PENN POWER COMPANY
ACCOUNTS 365.20 AND 365.25 OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND DAMAGES
ORIGINAL AND SMOOTH SURVIVOR CURVES



WEST PENN POWER COMPANY

ACCOUNTS 365.20 AND 365.25 OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND DAMAGES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1903-2023 EXPERIENCE BAND 1992-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	299,668,202		0.0000	1.0000	100.00
0.5	318,296,423	378	0.0000	1.0000	100.00
1.5	320,746,587		0.0000	1.0000	100.00
2.5	299,499,919	208	0.0000	1.0000	100.00
3.5	274,085,468		0.0000	1.0000	100.00
4.5	243,514,077		0.0000	1.0000	100.00
5.5	197,597,725		0.0000	1.0000	100.00
6.5	191,763,819		0.0000	1.0000	100.00
7.5	168,741,486		0.0000	1.0000	100.00
8.5	136,536,184	384	0.0000	1.0000	100.00
9.5	101,114,458		0.0000	1.0000	100.00
10.5	56,267,424	2	0.0000	1.0000	100.00
11.5	44,112,805	162	0.0000	1.0000	100.00
12.5	26,731,271	53	0.0000	1.0000	100.00
13.5	27,079,245	226	0.0000	1.0000	100.00
14.5	27,345,164		0.0000	1.0000	100.00
15.5	27,618,007		0.0000	1.0000	100.00
16.5	27,890,164	278	0.0000	1.0000	100.00
17.5	28,018,372	3	0.0000	1.0000	100.00
18.5	27,897,854	285	0.0000	1.0000	100.00
19.5	28,095,205	176	0.0000	1.0000	100.00
20.5	27,879,277		0.0000	1.0000	100.00
21.5	27,341,430	85	0.0000	1.0000	100.00
22.5	27,330,850		0.0000	1.0000	100.00
23.5	24,971,985	24	0.0000	1.0000	100.00
24.5	23,306,803	61	0.0000	1.0000	100.00
25.5	22,804,323	55	0.0000	1.0000	99.99
26.5	20,400,842	1,231	0.0001	0.9999	99.99
27.5	18,784,566	23	0.0000	1.0000	99.99
28.5	16,548,270		0.0000	1.0000	99.99
29.5	15,590,759	8	0.0000	1.0000	99.99
30.5	14,838,982	10	0.0000	1.0000	99.99
31.5	14,068,045		0.0000	1.0000	99.99
32.5	12,924,434		0.0000	1.0000	99.99
33.5	11,827,786		0.0000	1.0000	99.99
34.5	11,030,286		0.0000	1.0000	99.99
35.5	10,331,399	26	0.0000	1.0000	99.99
36.5	9,627,888		0.0000	1.0000	99.99
37.5	9,029,547		0.0000	1.0000	99.99
38.5	8,521,915	20	0.0000	1.0000	99.99

WEST PENN POWER COMPANY

ACCOUNTS 365.20 AND 365.25 OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND DAMAGES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2023 EXPERIENCE BAND 1992-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	8,214,328	11	0.0000	1.0000	99.99
40.5	8,303,490		0.0000	1.0000	99.99
41.5	8,484,490	9	0.0000	1.0000	99.99
42.5	8,496,711	44	0.0000	1.0000	99.99
43.5	8,221,385	135	0.0000	1.0000	99.99
44.5	8,082,679		0.0000	1.0000	99.99
45.5	7,848,263	585	0.0001	0.9999	99.99
46.5	7,702,809	79	0.0000	1.0000	99.98
47.5	7,479,613	8	0.0000	1.0000	99.98
48.5	7,239,579	14	0.0000	1.0000	99.98
49.5	7,081,628		0.0000	1.0000	99.98
50.5	7,057,179	57	0.0000	1.0000	99.98
51.5	6,956,528	15	0.0000	1.0000	99.98
52.5	6,987,203		0.0000	1.0000	99.98
53.5	6,885,118		0.0000	1.0000	99.98
54.5	6,735,091		0.0000	1.0000	99.98
55.5	6,575,028	12	0.0000	1.0000	99.98
56.5	6,431,323	10	0.0000	1.0000	99.98
57.5	6,236,536	469	0.0001	0.9999	99.98
58.5	6,049,313	25	0.0000	1.0000	99.97
59.5	5,967,041	3	0.0000	1.0000	99.97
60.5	5,833,066		0.0000	1.0000	99.97
61.5	5,705,780		0.0000	1.0000	99.97
62.5	5,550,165		0.0000	1.0000	99.97
63.5	5,307,198	5	0.0000	1.0000	99.97
64.5	5,207,708		0.0000	1.0000	99.97
65.5	5,131,386	9	0.0000	1.0000	99.97
66.5	5,023,399	6	0.0000	1.0000	99.97
67.5	4,980,937		0.0000	1.0000	99.97
68.5	4,909,954		0.0000	1.0000	99.97
69.5	4,696,489		0.0000	1.0000	99.97
70.5	4,533,486	27	0.0000	1.0000	99.97
71.5	4,236,330	33	0.0000	1.0000	99.97
72.5	3,864,663		0.0000	1.0000	99.97
73.5	3,353,915		0.0000	1.0000	99.97
74.5	2,968,991		0.0000	1.0000	99.97
75.5	2,637,114		0.0000	1.0000	99.97
76.5	2,409,530		0.0000	1.0000	99.97
77.5	2,292,420		0.0000	1.0000	99.97
78.5	2,194,261		0.0000	1.0000	99.97

WEST PENN POWER COMPANY

ACCOUNTS 365.20 AND 365.25 OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND DAMAGES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2023 EXPERIENCE BAND 1992-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,250,418		0.0000	1.0000	99.97
80.5	2,155,613		0.0000	1.0000	99.97
81.5	2,076,591		0.0000	1.0000	99.97
82.5	1,869,415		0.0000	1.0000	99.97
83.5	1,725,061		0.0000	1.0000	99.97
84.5	1,512,090		0.0000	1.0000	99.97
85.5	1,397,949		0.0000	1.0000	99.97
86.5	1,356,682		0.0000	1.0000	99.97
87.5	1,286,156		0.0000	1.0000	99.97
88.5	1,273,553		0.0000	1.0000	99.97
89.5	1,254,772		0.0000	1.0000	99.97
90.5	1,217,594		0.0000	1.0000	99.97
91.5	1,125,614		0.0000	1.0000	99.97
92.5	1,071,947		0.0000	1.0000	99.97
93.5	1,001,536		0.0000	1.0000	99.97
94.5	926,307		0.0000	1.0000	99.97
95.5	870,842		0.0000	1.0000	99.97
96.5	782,366		0.0000	1.0000	99.97
97.5	663,138		0.0000	1.0000	99.97
98.5	568,594		0.0000	1.0000	99.97
99.5	463,698		0.0000	1.0000	99.97
100.5	364,697		0.0000	1.0000	99.97
101.5	341,851		0.0000	1.0000	99.97
102.5	300,059	4	0.0000	1.0000	99.97
103.5	300,055		0.0000	1.0000	99.96
104.5	293,860		0.0000	1.0000	99.96
105.5	280,245		0.0000	1.0000	99.96
106.5	263,312		0.0000	1.0000	99.96
107.5	242,625		0.0000	1.0000	99.96
108.5	214,577		0.0000	1.0000	99.96
109.5	185,906		0.0000	1.0000	99.96
110.5	155,652		0.0000	1.0000	99.96
111.5	49,746		0.0000	1.0000	99.96
112.5	47,898		0.0000	1.0000	99.96
113.5	41,853		0.0000	1.0000	99.96
114.5	41,474		0.0000	1.0000	99.96
115.5	39,035		0.0000	1.0000	99.96
116.5	31,718		0.0000	1.0000	99.96
117.5	11,074		0.0000	1.0000	99.96
118.5	9,193		0.0000	1.0000	99.96

WEST PENN POWER COMPANY

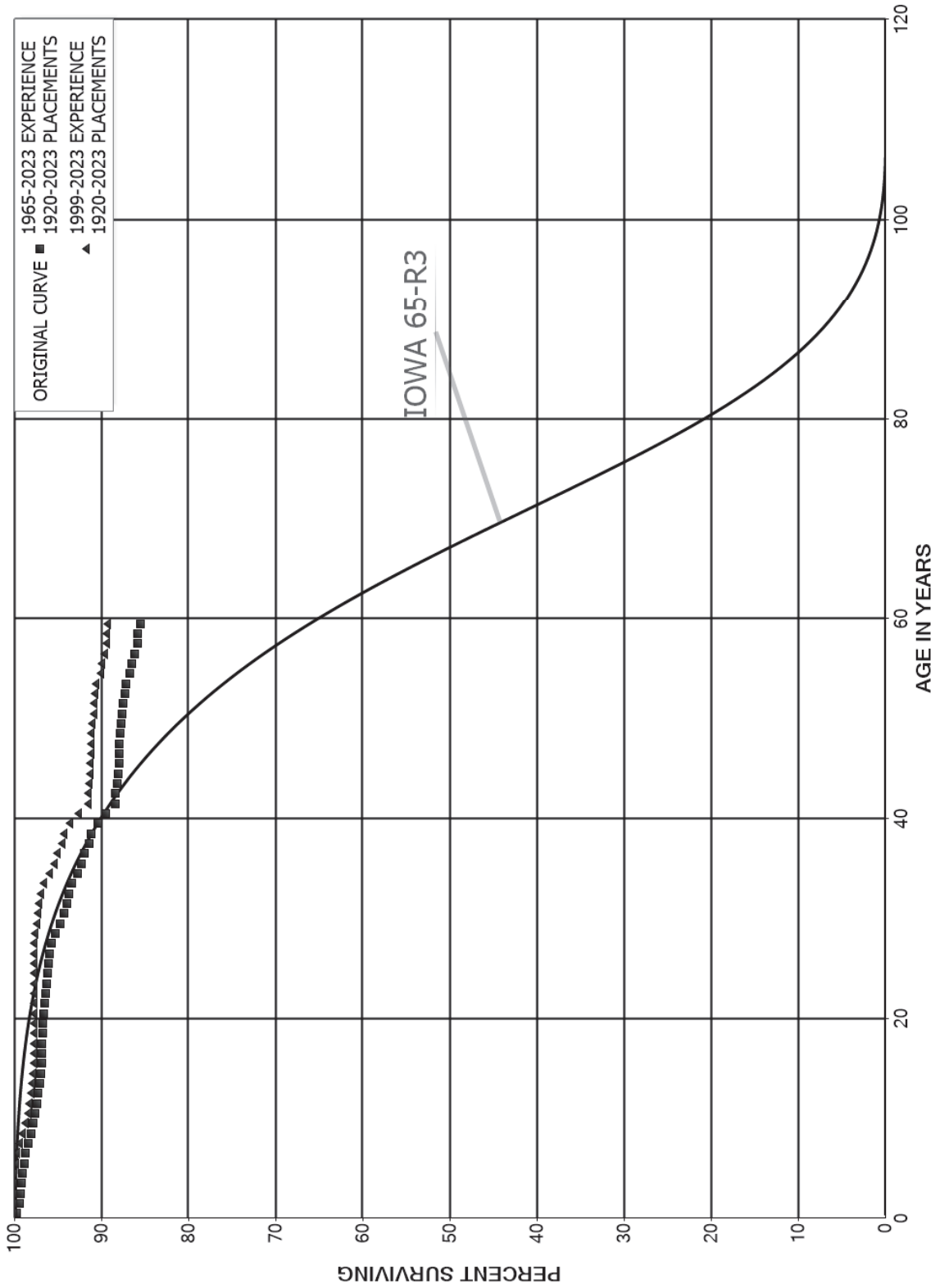
ACCOUNTS 365.20 AND 365.25 OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND DAMAGES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2023 EXPERIENCE BAND 1992-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	9,193		0.0000	1.0000	99.96
120.5					99.96

WEST PENN POWER COMPANY
ACCOUNTS 366.00 AND 366.50 UNDERGROUND CONDUIT
ORIGINAL AND SMOOTH SURVIVOR CURVES



WEST PENN POWER COMPANY

ACCOUNTS 366.00 AND 366.50 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2023 EXPERIENCE BAND 1965-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	35,796,012	85,398	0.0024	0.9976	100.00
0.5	34,984,075	120,393	0.0034	0.9966	99.76
1.5	34,210,829	57,511	0.0017	0.9983	99.42
2.5	33,678,141	25,131	0.0007	0.9993	99.25
3.5	32,862,967	30,800	0.0009	0.9991	99.18
4.5	32,485,128	90,403	0.0028	0.9972	99.08
5.5	30,663,990	42,563	0.0014	0.9986	98.81
6.5	30,307,105	89,653	0.0030	0.9970	98.67
7.5	29,568,040	81,074	0.0027	0.9973	98.38
8.5	28,099,647	85,999	0.0031	0.9969	98.11
9.5	25,696,021	61,900	0.0024	0.9976	97.81
10.5	25,519,198	48,022	0.0019	0.9981	97.57
11.5	24,919,746	35,695	0.0014	0.9986	97.39
12.5	24,144,058	47,490	0.0020	0.9980	97.25
13.5	22,112,147	28,507	0.0013	0.9987	97.06
14.5	20,121,618	14,580	0.0007	0.9993	96.93
15.5	19,756,077	6,896	0.0003	0.9997	96.86
16.5	17,919,544	6,984	0.0004	0.9996	96.83
17.5	17,445,344	7,768	0.0004	0.9996	96.79
18.5	16,915,585	13,159	0.0008	0.9992	96.75
19.5	16,189,331	15,325	0.0009	0.9991	96.67
20.5	15,075,556	14,139	0.0009	0.9991	96.58
21.5	14,197,906	15,558	0.0011	0.9989	96.49
22.5	13,611,206	19,198	0.0014	0.9986	96.39
23.5	12,462,706	11,747	0.0009	0.9991	96.25
24.5	12,143,854	13,675	0.0011	0.9989	96.16
25.5	11,662,655	14,374	0.0012	0.9988	96.05
26.5	10,875,517	22,837	0.0021	0.9979	95.93
27.5	9,899,923	46,810	0.0047	0.9953	95.73
28.5	8,821,150	47,108	0.0053	0.9947	95.28
29.5	8,117,097	41,269	0.0051	0.9949	94.77
30.5	7,481,364	26,263	0.0035	0.9965	94.29
31.5	6,563,831	18,989	0.0029	0.9971	93.96
32.5	5,801,923	18,839	0.0032	0.9968	93.69
33.5	5,225,421	33,955	0.0065	0.9935	93.38
34.5	4,526,340	25,439	0.0056	0.9944	92.77
35.5	3,954,158	14,544	0.0037	0.9963	92.25
36.5	3,503,725	19,508	0.0056	0.9944	91.91
37.5	3,017,022	9,154	0.0030	0.9970	91.40
38.5	2,811,958	21,411	0.0076	0.9924	91.12

WEST PENN POWER COMPANY

ACCOUNTS 366.00 AND 366.50 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2023 EXPERIENCE BAND 1965-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,507,321	26,702	0.0106	0.9894	90.43
40.5	2,323,266	26,720	0.0115	0.9885	89.47
41.5	2,029,240	1,411	0.0007	0.9993	88.44
42.5	1,909,136	3,719	0.0019	0.9981	88.38
43.5	1,711,964	2,544	0.0015	0.9985	88.20
44.5	1,443,707	1,106	0.0008	0.9992	88.07
45.5	1,287,228	730	0.0006	0.9994	88.01
46.5	1,195,218	800	0.0007	0.9993	87.96
47.5	1,066,988	446	0.0004	0.9996	87.90
48.5	972,986	1,013	0.0010	0.9990	87.86
49.5	842,301	1,857	0.0022	0.9978	87.77
50.5	678,754	795	0.0012	0.9988	87.58
51.5	613,781	1,440	0.0023	0.9977	87.47
52.5	583,446	774	0.0013	0.9987	87.27
53.5	476,596	2,549	0.0053	0.9947	87.15
54.5	416,402	857	0.0021	0.9979	86.69
55.5	351,985	1,568	0.0045	0.9955	86.51
56.5	326,046	1,070	0.0033	0.9967	86.12
57.5	292,102	101	0.0003	0.9997	85.84
58.5	56,043	186	0.0033	0.9967	85.81
59.5	50,414		0.0000	1.0000	85.53
60.5	37,317	124	0.0033	0.9967	85.53
61.5	30,452	157	0.0052	0.9948	85.24
62.5	28,642	1,293	0.0451	0.9549	84.80
63.5	26,216	135	0.0051	0.9949	80.97
64.5	25,310	164	0.0065	0.9935	80.56
65.5	23,522	450	0.0191	0.9809	80.03
66.5	22,981	103	0.0045	0.9955	78.50
67.5	22,199	36	0.0016	0.9984	78.15
68.5	22,104	58	0.0026	0.9974	78.02
69.5	21,424	94	0.0044	0.9956	77.82
70.5	21,330	177	0.0083	0.9917	77.48
71.5	21,153		0.0000	1.0000	76.84
72.5	21,153	85	0.0040	0.9960	76.84
73.5	19,649		0.0000	1.0000	76.53
74.5	16,744		0.0000	1.0000	76.53
75.5	13,070		0.0000	1.0000	76.53
76.5	12,998		0.0000	1.0000	76.53
77.5	12,882		0.0000	1.0000	76.53
78.5	10,078	45	0.0044	0.9956	76.53

WEST PENN POWER COMPANY

ACCOUNTS 366.00 AND 366.50 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2023 EXPERIENCE BAND 1965-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	9,166	70	0.0076	0.9924	76.19
80.5	8,920	36	0.0040	0.9960	75.61
81.5	8,814	124	0.0141	0.9859	75.30
82.5	8,027	100	0.0124	0.9876	74.24
83.5	7,927	28	0.0036	0.9964	73.32
84.5	7,707	105	0.0136	0.9864	73.06
85.5	7,602	31	0.0040	0.9960	72.07
86.5	7,243	2	0.0003	0.9997	71.77
87.5	7,047	2	0.0003	0.9997	71.75
88.5	6,944	28	0.0041	0.9959	71.73
89.5	6,747		0.0000	1.0000	71.43
90.5	771		0.0000	1.0000	71.43
91.5	696		0.0000	1.0000	71.43
92.5	611		0.0000	1.0000	71.43
93.5	527		0.0000	1.0000	71.43
94.5	392		0.0000	1.0000	71.43
95.5	227		0.0000	1.0000	71.43
96.5	109		0.0000	1.0000	71.43
97.5	75		0.0000	1.0000	71.43
98.5	9		0.0000	1.0000	71.43
99.5	9		0.0000	1.0000	71.43
100.5	9		0.0000	1.0000	71.43
101.5					71.43

WEST PENN POWER COMPANY

ACCOUNTS 366.00 AND 366.50 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2023 EXPERIENCE BAND 1999-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	21,419,307		0.0000	1.0000	100.00
0.5	21,147,062		0.0000	1.0000	100.00
1.5	22,706,202	2,853	0.0001	0.9999	100.00
2.5	23,299,171	414	0.0000	1.0000	99.99
3.5	23,633,445	1,123	0.0000	1.0000	99.99
4.5	24,021,432	52,251	0.0022	0.9978	99.98
5.5	22,833,178	35,446	0.0016	0.9984	99.76
6.5	23,379,925	79,220	0.0034	0.9966	99.61
7.5	23,394,206	74,827	0.0032	0.9968	99.27
8.5	22,501,779	82,252	0.0037	0.9963	98.95
9.5	20,767,800	55,710	0.0027	0.9973	98.59
10.5	21,143,758	43,003	0.0020	0.9980	98.33
11.5	20,985,164	30,721	0.0015	0.9985	98.13
12.5	20,676,021	38,663	0.0019	0.9981	97.98
13.5	18,848,794	21,216	0.0011	0.9989	97.80
14.5	17,143,839	7,072	0.0004	0.9996	97.69
15.5	16,940,278		0.0000	1.0000	97.65
16.5	15,375,135	16	0.0000	1.0000	97.65
17.5	15,028,933	26	0.0000	1.0000	97.65
18.5	14,701,038	27	0.0000	1.0000	97.65
19.5	14,255,729	1,748	0.0001	0.9999	97.65
20.5	13,310,416	157	0.0000	1.0000	97.64
21.5	12,538,019	270	0.0000	1.0000	97.64
22.5	12,100,515	180	0.0000	1.0000	97.63
23.5	11,146,190	293	0.0000	1.0000	97.63
24.5	10,975,250	372	0.0000	1.0000	97.63
25.5	10,671,151	1,064	0.0001	0.9999	97.63
26.5	10,019,136	5,754	0.0006	0.9994	97.62
27.5	9,106,285	7,957	0.0009	0.9991	97.56
28.5	8,233,635	13,736	0.0017	0.9983	97.48
29.5	7,626,156	8,297	0.0011	0.9989	97.31
30.5	7,091,864	11,329	0.0016	0.9984	97.21
31.5	6,207,781	16,371	0.0026	0.9974	97.05
32.5	5,485,005	17,863	0.0033	0.9967	96.80
33.5	5,171,562	33,709	0.0065	0.9935	96.48
34.5	4,477,036	24,982	0.0056	0.9944	95.85
35.5	3,917,862	14,217	0.0036	0.9964	95.32
36.5	3,468,278	19,310	0.0056	0.9944	94.97
37.5	2,981,269	8,513	0.0029	0.9971	94.44
38.5	2,776,861	20,998	0.0076	0.9924	94.17

WEST PENN POWER COMPANY

ACCOUNTS 366.00 AND 366.50 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2023 EXPERIENCE BAND 1999-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,472,595	26,139	0.0106	0.9894	93.46
40.5	2,289,529	26,433	0.0115	0.9885	92.47
41.5	1,995,692	1,410	0.0007	0.9993	91.41
42.5	1,876,034	984	0.0005	0.9995	91.34
43.5	1,681,985	2,269	0.0013	0.9987	91.29
44.5	1,414,417	450	0.0003	0.9997	91.17
45.5	1,259,092	712	0.0006	0.9994	91.14
46.5	1,167,100	305	0.0003	0.9997	91.09
47.5	1,039,365	242	0.0002	0.9998	91.07
48.5	948,197	992	0.0010	0.9990	91.04
49.5	820,232	1,791	0.0022	0.9978	90.95
50.5	660,546	502	0.0008	0.9992	90.75
51.5	595,938	607	0.0010	0.9990	90.68
52.5	566,553	519	0.0009	0.9991	90.59
53.5	462,853	2,548	0.0055	0.9945	90.51
54.5	403,527	857	0.0021	0.9979	90.01
55.5	339,287	1,238	0.0037	0.9963	89.82
56.5	313,846	838	0.0027	0.9973	89.49
57.5	280,797		0.0000	1.0000	89.25
58.5	44,856	18	0.0004	0.9996	89.25
59.5	39,587		0.0000	1.0000	89.21
60.5	26,490		0.0000	1.0000	89.21
61.5	20,079		0.0000	1.0000	89.21
62.5	18,658	39	0.0021	0.9979	89.21
63.5	17,586		0.0000	1.0000	89.03
64.5	16,983		0.0000	1.0000	89.03
65.5	21,543	6	0.0003	0.9997	89.03
66.5	21,522		0.0000	1.0000	89.00
67.5	20,928		0.0000	1.0000	89.00
68.5	20,954	58	0.0028	0.9972	89.00
69.5	20,408		0.0000	1.0000	88.76
70.5	20,572	58	0.0028	0.9972	88.76
71.5	20,633		0.0000	1.0000	88.51
72.5	20,711	37	0.0018	0.9982	88.51
73.5	19,391		0.0000	1.0000	88.35
74.5	16,487		0.0000	1.0000	88.35
75.5	12,907		0.0000	1.0000	88.35
76.5	12,950		0.0000	1.0000	88.35
77.5	12,834		0.0000	1.0000	88.35
78.5	10,078	45	0.0044	0.9956	88.35

WEST PENN POWER COMPANY

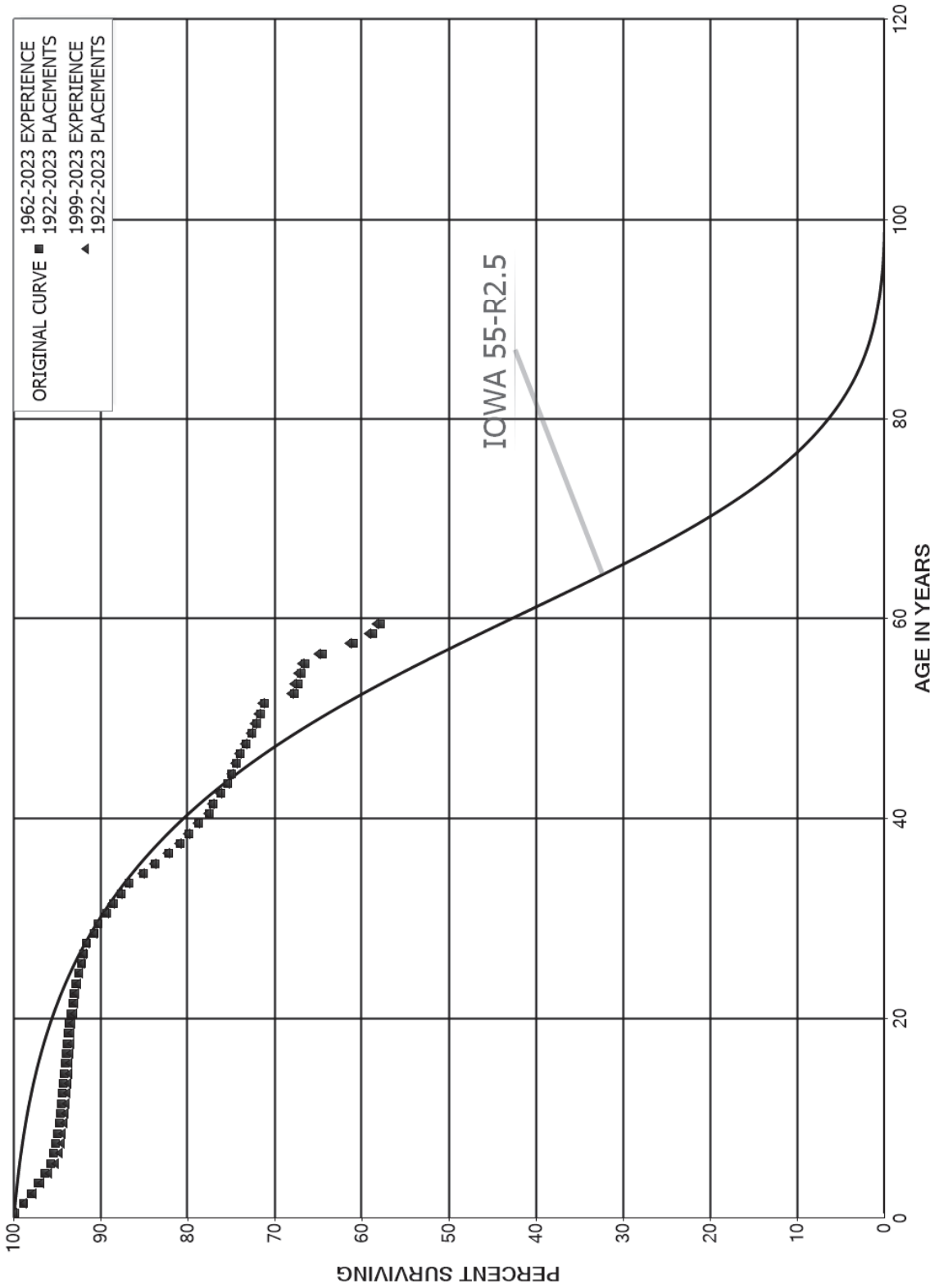
ACCOUNTS 366.00 AND 366.50 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2023 EXPERIENCE BAND 1999-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	9,166	70	0.0076	0.9924	87.96
80.5	8,920	36	0.0040	0.9960	87.29
81.5	8,814	124	0.0141	0.9859	86.94
82.5	8,027	100	0.0124	0.9876	85.71
83.5	7,927	28	0.0036	0.9964	84.64
84.5	7,707	105	0.0136	0.9864	84.34
85.5	7,602	31	0.0040	0.9960	83.20
86.5	7,243	2	0.0003	0.9997	82.86
87.5	7,047	2	0.0003	0.9997	82.83
88.5	6,944	28	0.0041	0.9959	82.81
89.5	6,747		0.0000	1.0000	82.47
90.5	771		0.0000	1.0000	82.47
91.5	696		0.0000	1.0000	82.47
92.5	611		0.0000	1.0000	82.47
93.5	527		0.0000	1.0000	82.47
94.5	392		0.0000	1.0000	82.47
95.5	227		0.0000	1.0000	82.47
96.5	109		0.0000	1.0000	82.47
97.5	75		0.0000	1.0000	82.47
98.5	9		0.0000	1.0000	82.47
99.5	9		0.0000	1.0000	82.47
100.5	9		0.0000	1.0000	82.47
101.5					82.47

WEST PENN POWER COMPANY
ACCOUNTS 367.00 AND 367.50 UNDERGROUND CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



WEST PENN POWER COMPANY

ACCOUNTS 367.00 AND 367.50 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1922-2023 EXPERIENCE BAND 1962-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	251,058,244	365,273	0.0015	0.9985	100.00
0.5	236,993,437	2,309,297	0.0097	0.9903	99.85
1.5	222,655,363	2,044,386	0.0092	0.9908	98.88
2.5	209,190,203	1,778,849	0.0085	0.9915	97.97
3.5	192,843,818	1,442,811	0.0075	0.9925	97.14
4.5	175,882,336	1,185,802	0.0067	0.9933	96.41
5.5	162,843,000	709,228	0.0044	0.9956	95.76
6.5	154,405,751	353,864	0.0023	0.9977	95.35
7.5	145,856,902	291,078	0.0020	0.9980	95.13
8.5	138,036,338	247,343	0.0018	0.9982	94.94
9.5	131,073,887	223,867	0.0017	0.9983	94.77
10.5	125,079,392	139,657	0.0011	0.9989	94.61
11.5	119,371,187	142,208	0.0012	0.9988	94.50
12.5	111,217,928	157,426	0.0014	0.9986	94.39
13.5	105,201,504	118,440	0.0011	0.9989	94.25
14.5	103,248,638	123,166	0.0012	0.9988	94.15
15.5	92,006,775	124,378	0.0014	0.9986	94.04
16.5	81,118,874	87,355	0.0011	0.9989	93.91
17.5	77,779,144	55,672	0.0007	0.9993	93.81
18.5	72,970,700	122,511	0.0017	0.9983	93.74
19.5	70,908,992	157,416	0.0022	0.9978	93.58
20.5	68,032,639	113,353	0.0017	0.9983	93.38
21.5	64,343,700	128,912	0.0020	0.9980	93.22
22.5	63,448,035	156,817	0.0025	0.9975	93.03
23.5	52,073,701	175,693	0.0034	0.9966	92.80
24.5	45,411,583	139,219	0.0031	0.9969	92.49
25.5	41,556,394	98,480	0.0024	0.9976	92.21
26.5	35,802,315	153,132	0.0043	0.9957	91.99
27.5	31,793,460	288,826	0.0091	0.9909	91.59
28.5	27,788,711	161,754	0.0058	0.9942	90.76
29.5	24,607,672	261,076	0.0106	0.9894	90.23
30.5	22,363,810	193,393	0.0086	0.9914	89.28
31.5	19,554,037	195,995	0.0100	0.9900	88.50
32.5	17,405,827	173,683	0.0100	0.9900	87.62
33.5	15,701,210	295,781	0.0188	0.9812	86.74
34.5	13,853,792	231,641	0.0167	0.9833	85.11
35.5	11,718,429	206,011	0.0176	0.9824	83.69
36.5	10,344,252	175,799	0.0170	0.9830	82.22
37.5	8,968,831	112,244	0.0125	0.9875	80.82
38.5	7,920,575	105,437	0.0133	0.9867	79.81

WEST PENN POWER COMPANY

ACCOUNTS 367.00 AND 367.50 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2023 EXPERIENCE BAND 1962-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,969,446	110,473	0.0159	0.9841	78.74
40.5	6,342,588	33,764	0.0053	0.9947	77.50
41.5	5,700,266	63,705	0.0112	0.9888	77.08
42.5	4,979,016	56,595	0.0114	0.9886	76.22
43.5	3,841,454	22,825	0.0059	0.9941	75.36
44.5	3,266,700	21,065	0.0064	0.9936	74.91
45.5	2,822,440	18,639	0.0066	0.9934	74.42
46.5	2,608,909	23,989	0.0092	0.9908	73.93
47.5	2,258,757	20,164	0.0089	0.9911	73.25
48.5	1,704,902	12,085	0.0071	0.9929	72.60
49.5	1,370,597	8,164	0.0060	0.9940	72.08
50.5	1,187,897	7,591	0.0064	0.9936	71.66
51.5	966,939	46,586	0.0482	0.9518	71.20
52.5	851,665	5,452	0.0064	0.9936	67.77
53.5	694,041	4,352	0.0063	0.9937	67.33
54.5	618,760	4,162	0.0067	0.9933	66.91
55.5	501,711	14,580	0.0291	0.9709	66.46
56.5	466,897	25,836	0.0553	0.9447	64.53
57.5	299,853	11,073	0.0369	0.9631	60.96
58.5	128,462	1,826	0.0142	0.9858	58.71
59.5	94,572	1,898	0.0201	0.9799	57.87
60.5	57,741	603	0.0104	0.9896	56.71
61.5	48,126	259	0.0054	0.9946	56.12
62.5	45,750	683	0.0149	0.9851	55.82
63.5	43,257	1,540	0.0356	0.9644	54.98
64.5	40,007	541	0.0135	0.9865	53.03
65.5	37,427	896	0.0239	0.9761	52.31
66.5	35,487	1,191	0.0335	0.9665	51.06
67.5	34,297	2,592	0.0756	0.9244	49.35
68.5	31,682	2,385	0.0753	0.9247	45.62
69.5	27,195	2,058	0.0757	0.9243	42.18
70.5	13,854	331	0.0239	0.9761	38.99
71.5	13,524	680	0.0503	0.9497	38.06
72.5	11,961	1,552	0.1298	0.8702	36.15
73.5	10,398	687	0.0660	0.9340	31.46
74.5	6,709	865	0.1289	0.8711	29.38
75.5	5,805	778	0.1340	0.8660	25.59
76.5	4,672	586	0.1255	0.8745	22.16
77.5	3,956	166	0.0419	0.9581	19.38
78.5	2,555	266	0.1042	0.8958	18.57

WEST PENN POWER COMPANY

ACCOUNTS 367.00 AND 367.50 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2023 EXPERIENCE BAND 1962-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,288	77	0.0338	0.9662	16.63
80.5	2,211	170	0.0771	0.9229	16.07
81.5	2,041	150	0.0736	0.9264	14.83
82.5	1,513		0.0000	1.0000	13.74
83.5	1,513		0.0000	1.0000	13.74
84.5	1,513	3	0.0017	0.9983	13.74
85.5	1,511		0.0000	1.0000	13.72
86.5	1,477	1	0.0004	0.9996	13.72
87.5	1,476	188	0.1270	0.8730	13.71
88.5	1,289	158	0.1225	0.8775	11.97
89.5	1,131	110	0.0968	0.9032	10.51
90.5	413		0.0000	1.0000	9.49
91.5	413		0.0000	1.0000	9.49
92.5	413		0.0000	1.0000	9.49
93.5	413		0.0000	1.0000	9.49
94.5	413		0.0000	1.0000	9.49
95.5	413		0.0000	1.0000	9.49
96.5	413		0.0000	1.0000	9.49
97.5					9.49

WEST PENN POWER COMPANY

ACCOUNTS 367.00 AND 367.50 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1922-2023 EXPERIENCE BAND 1999-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	205,721,631	320,399	0.0016	0.9984	100.00
0.5	193,850,286	2,232,290	0.0115	0.9885	99.84
1.5	184,889,855	1,993,245	0.0108	0.9892	98.69
2.5	175,549,478	1,726,467	0.0098	0.9902	97.63
3.5	163,293,502	1,401,272	0.0086	0.9914	96.67
4.5	149,685,355	1,148,572	0.0077	0.9923	95.84
5.5	138,820,176	665,999	0.0048	0.9952	95.11
6.5	133,172,877	302,142	0.0023	0.9977	94.65
7.5	126,570,024	252,736	0.0020	0.9980	94.43
8.5	120,364,834	205,334	0.0017	0.9983	94.25
9.5	115,082,250	194,187	0.0017	0.9983	94.09
10.5	111,093,809	101,922	0.0009	0.9991	93.93
11.5	106,636,853	101,950	0.0010	0.9990	93.84
12.5	99,774,068	117,898	0.0012	0.9988	93.75
13.5	94,760,581	83,010	0.0009	0.9991	93.64
14.5	93,724,074	88,521	0.0009	0.9991	93.56
15.5	83,063,280	88,545	0.0011	0.9989	93.47
16.5	72,933,863	53,308	0.0007	0.9993	93.37
17.5	70,512,209	33,732	0.0005	0.9995	93.30
18.5	66,916,581	90,135	0.0013	0.9987	93.26
19.5	65,532,633	128,599	0.0020	0.9980	93.13
20.5	63,142,688	76,586	0.0012	0.9988	92.95
21.5	59,738,831	79,894	0.0013	0.9987	92.84
22.5	59,233,087	119,562	0.0020	0.9980	92.71
23.5	48,449,711	134,545	0.0028	0.9972	92.52
24.5	42,348,393	117,423	0.0028	0.9972	92.27
25.5	39,118,308	65,999	0.0017	0.9983	92.01
26.5	34,037,380	137,823	0.0040	0.9960	91.86
27.5	30,253,521	274,778	0.0091	0.9909	91.48
28.5	26,579,411	146,199	0.0055	0.9945	90.65
29.5	23,542,056	216,804	0.0092	0.9908	90.15
30.5	21,482,785	169,823	0.0079	0.9921	89.32
31.5	18,721,800	180,309	0.0096	0.9904	88.62
32.5	16,763,708	170,655	0.0102	0.9898	87.76
33.5	15,498,075	293,577	0.0189	0.9811	86.87
34.5	13,710,913	229,594	0.0167	0.9833	85.23
35.5	11,624,811	205,196	0.0177	0.9823	83.80
36.5	10,271,571	175,497	0.0171	0.9829	82.32
37.5	8,900,286	111,481	0.0125	0.9875	80.91
38.5	7,856,059	104,933	0.0134	0.9866	79.90

WEST PENN POWER COMPANY

ACCOUNTS 367.00 AND 367.50 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2023 EXPERIENCE BAND 1999-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,908,014	110,202	0.0160	0.9840	78.83
40.5	6,284,861	33,047	0.0053	0.9947	77.57
41.5	5,644,526	62,779	0.0111	0.9889	77.17
42.5	4,924,479	55,744	0.0113	0.9887	76.31
43.5	3,788,287	22,239	0.0059	0.9941	75.44
44.5	3,216,858	20,111	0.0063	0.9937	75.00
45.5	2,789,738	17,493	0.0063	0.9937	74.53
46.5	2,579,031	22,893	0.0089	0.9911	74.07
47.5	2,231,164	19,602	0.0088	0.9912	73.41
48.5	1,679,440	11,683	0.0070	0.9930	72.76
49.5	1,351,306	7,318	0.0054	0.9946	72.26
50.5	1,171,827	7,047	0.0060	0.9940	71.87
51.5	952,196	44,980	0.0472	0.9528	71.43
52.5	838,970	4,773	0.0057	0.9943	68.06
53.5	684,372	3,743	0.0055	0.9945	67.67
54.5	610,005	3,774	0.0062	0.9938	67.30
55.5	494,315	14,425	0.0292	0.9708	66.89
56.5	460,366	24,775	0.0538	0.9462	64.93
57.5	295,606	10,898	0.0369	0.9631	61.44
58.5	124,609	1,781	0.0143	0.9857	59.17
59.5	91,033	1,356	0.0149	0.9851	58.33
60.5	54,743	603	0.0110	0.9890	57.46
61.5	45,162	252	0.0056	0.9944	56.83
62.5	42,793	663	0.0155	0.9845	56.51
63.5	40,325	1,492	0.0370	0.9630	55.63
64.5	37,122	415	0.0112	0.9888	53.58
65.5	35,734	850	0.0238	0.9762	52.98
66.5	34,019	1,087	0.0319	0.9681	51.72
67.5	33,015	2,333	0.0707	0.9293	50.06
68.5	30,833	2,268	0.0736	0.9264	46.53
69.5	26,500	2,058	0.0776	0.9224	43.10
70.5	13,202	265	0.0201	0.9799	39.76
71.5	12,976	623	0.0480	0.9520	38.96
72.5	11,883	1,552	0.1306	0.8694	37.09
73.5	10,369	687	0.0662	0.9338	32.24
74.5	6,680	865	0.1294	0.8706	30.11
75.5	5,776	778	0.1347	0.8653	26.21
76.5	4,672	586	0.1255	0.8745	22.68
77.5	3,956	166	0.0419	0.9581	19.83
78.5	2,555	266	0.1042	0.8958	19.00

WEST PENN POWER COMPANY

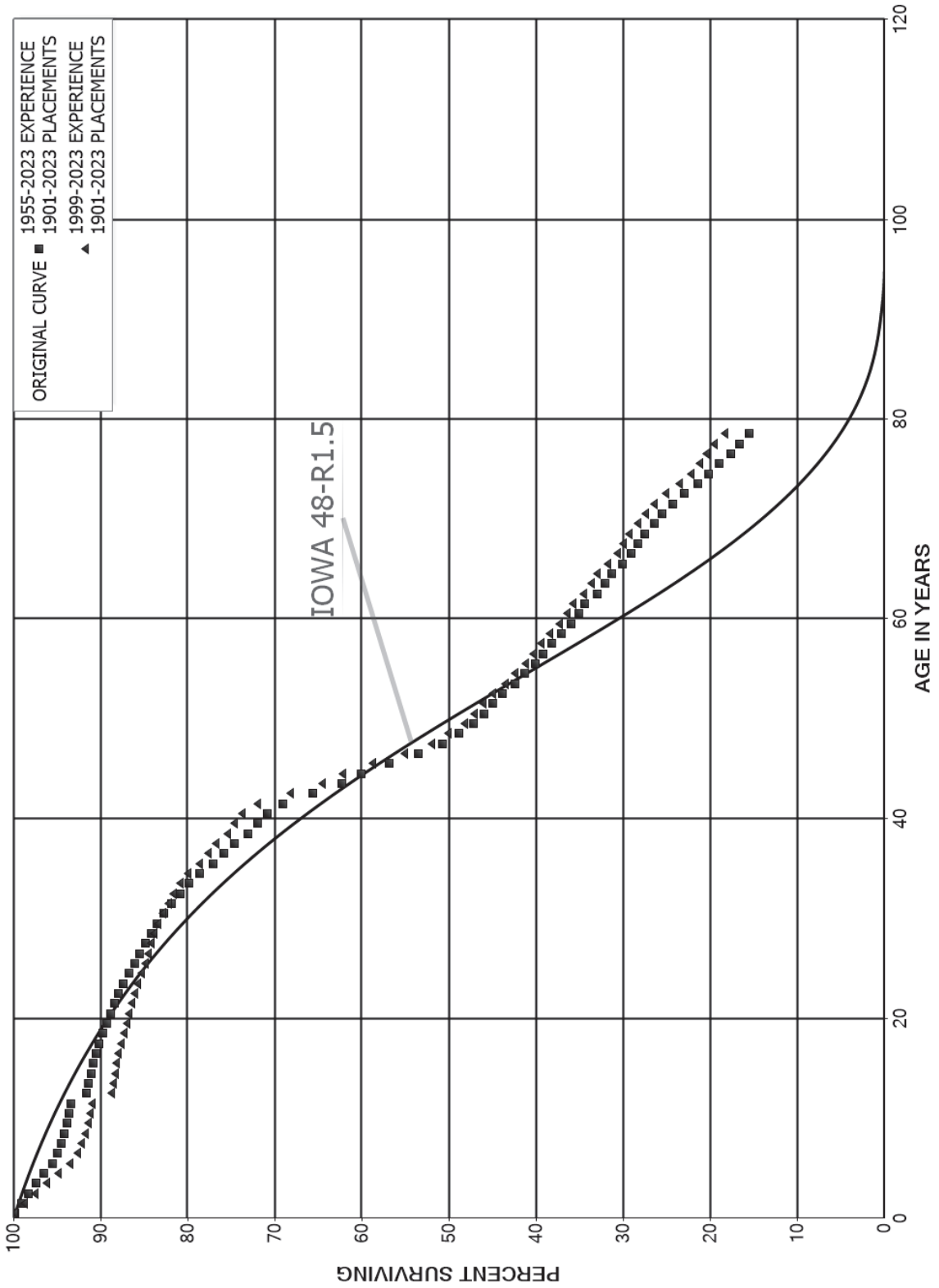
ACCOUNTS 367.00 AND 367.50 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2023 EXPERIENCE BAND 1999-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,288	77	0.0338	0.9662	17.02
80.5	2,211	170	0.0771	0.9229	16.45
81.5	2,041	150	0.0736	0.9264	15.18
82.5	1,513		0.0000	1.0000	14.06
83.5	1,513		0.0000	1.0000	14.06
84.5	1,513	3	0.0017	0.9983	14.06
85.5	1,511		0.0000	1.0000	14.04
86.5	1,477	1	0.0004	0.9996	14.04
87.5	1,476	188	0.1270	0.8730	14.03
88.5	1,289	158	0.1225	0.8775	12.25
89.5	1,131	110	0.0968	0.9032	10.75
90.5	413		0.0000	1.0000	9.71
91.5	413		0.0000	1.0000	9.71
92.5	413		0.0000	1.0000	9.71
93.5	413		0.0000	1.0000	9.71
94.5	413		0.0000	1.0000	9.71
95.5	413		0.0000	1.0000	9.71
96.5	413		0.0000	1.0000	9.71
97.5					9.71

WEST PENN POWER COMPANY
ACCOUNT 368.00 LINE TRANSFORMERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



WEST PENN POWER COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1901-2023 EXPERIENCE BAND 1955-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	551,931,889	1,081,740	0.0020	0.9980	100.00
0.5	531,558,668	4,116,509	0.0077	0.9923	99.80
1.5	509,539,561	4,050,796	0.0079	0.9921	99.03
2.5	489,498,010	4,277,514	0.0087	0.9913	98.24
3.5	470,214,706	4,450,086	0.0095	0.9905	97.39
4.5	447,748,586	4,277,498	0.0096	0.9904	96.46
5.5	429,666,334	2,764,614	0.0064	0.9936	95.54
6.5	416,829,478	1,784,882	0.0043	0.9957	94.93
7.5	405,215,658	1,406,881	0.0035	0.9965	94.52
8.5	394,083,902	1,469,806	0.0037	0.9963	94.19
9.5	384,052,120	1,007,187	0.0026	0.9974	93.84
10.5	374,060,216	948,002	0.0025	0.9975	93.60
11.5	362,831,185	6,737,469	0.0186	0.9814	93.36
12.5	331,663,145	879,812	0.0027	0.9973	91.62
13.5	311,010,172	896,486	0.0029	0.9971	91.38
14.5	308,673,850	871,056	0.0028	0.9972	91.12
15.5	288,725,606	1,012,612	0.0035	0.9965	90.86
16.5	279,751,986	1,093,765	0.0039	0.9961	90.54
17.5	277,590,460	1,258,880	0.0045	0.9955	90.19
18.5	268,920,559	1,493,830	0.0056	0.9944	89.78
19.5	260,483,113	1,145,464	0.0044	0.9956	89.28
20.5	254,444,791	1,347,529	0.0053	0.9947	88.89
21.5	248,709,568	1,449,057	0.0058	0.9942	88.42
22.5	239,789,443	1,437,097	0.0060	0.9940	87.90
23.5	222,754,406	1,645,760	0.0074	0.9926	87.38
24.5	213,172,288	1,666,538	0.0078	0.9922	86.73
25.5	207,165,167	1,398,254	0.0067	0.9933	86.05
26.5	192,764,076	1,420,792	0.0074	0.9926	85.47
27.5	185,977,759	1,368,828	0.0074	0.9926	84.84
28.5	175,504,027	1,441,650	0.0082	0.9918	84.22
29.5	165,492,676	1,573,434	0.0095	0.9905	83.52
30.5	156,874,238	1,786,005	0.0114	0.9886	82.73
31.5	145,854,135	1,627,947	0.0112	0.9888	81.79
32.5	136,822,879	1,738,525	0.0127	0.9873	80.88
33.5	126,102,532	1,938,025	0.0154	0.9846	79.85
34.5	114,752,350	2,267,572	0.0198	0.9802	78.62
35.5	104,581,289	1,689,066	0.0162	0.9838	77.07
36.5	95,752,437	1,539,053	0.0161	0.9839	75.82
37.5	88,177,180	1,784,055	0.0202	0.9798	74.60
38.5	79,943,031	1,225,060	0.0153	0.9847	73.09

WEST PENN POWER COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2023 EXPERIENCE BAND 1955-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	73,553,480	1,112,635	0.0151	0.9849	71.97
40.5	67,034,031	1,766,411	0.0264	0.9736	70.89
41.5	60,528,874	2,962,862	0.0489	0.9511	69.02
42.5	52,869,644	2,694,953	0.0510	0.9490	65.64
43.5	46,016,527	1,678,636	0.0365	0.9635	62.29
44.5	40,280,471	2,132,459	0.0529	0.9471	60.02
45.5	33,299,686	1,925,819	0.0578	0.9422	56.84
46.5	27,155,817	1,448,218	0.0533	0.9467	53.56
47.5	22,646,964	823,117	0.0363	0.9637	50.70
48.5	19,999,048	707,263	0.0354	0.9646	48.86
49.5	16,720,169	413,848	0.0248	0.9752	47.13
50.5	14,517,796	330,204	0.0227	0.9773	45.96
51.5	12,726,493	303,692	0.0239	0.9761	44.92
52.5	10,946,417	351,953	0.0322	0.9678	43.85
53.5	9,110,954	252,756	0.0277	0.9723	42.44
54.5	7,973,233	238,074	0.0299	0.9701	41.26
55.5	7,425,538	161,063	0.0217	0.9783	40.03
56.5	7,048,202	181,814	0.0258	0.9742	39.16
57.5	6,603,690	189,119	0.0286	0.9714	38.15
58.5	6,048,797	172,826	0.0286	0.9714	37.06
59.5	5,616,350	140,332	0.0250	0.9750	36.00
60.5	5,281,689	109,372	0.0207	0.9793	35.10
61.5	4,938,181	200,290	0.0406	0.9594	34.37
62.5	4,465,950	123,673	0.0277	0.9723	32.98
63.5	4,002,451	95,568	0.0239	0.9761	32.06
64.5	3,564,467	139,735	0.0392	0.9608	31.30
65.5	2,964,870	99,582	0.0336	0.9664	30.07
66.5	2,623,280	68,667	0.0262	0.9738	29.06
67.5	2,218,706	58,474	0.0264	0.9736	28.30
68.5	1,802,495	76,971	0.0427	0.9573	27.55
69.5	1,598,248	55,979	0.0350	0.9650	26.38
70.5	1,406,316	62,119	0.0442	0.9558	25.45
71.5	1,234,442	67,571	0.0547	0.9453	24.33
72.5	1,041,559	72,662	0.0698	0.9302	23.00
73.5	849,832	47,882	0.0563	0.9437	21.39
74.5	696,874	40,862	0.0586	0.9414	20.19
75.5	489,639	35,143	0.0718	0.9282	19.00
76.5	305,896	18,210	0.0595	0.9405	17.64
77.5	218,351	13,585	0.0622	0.9378	16.59
78.5	187,852	4,645	0.0247	0.9753	15.56

WEST PENN POWER COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2023 EXPERIENCE BAND 1955-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	181,625	8,795	0.0484	0.9516	15.17
80.5	172,923	5,999	0.0347	0.9653	14.44
81.5	161,479	7,643	0.0473	0.9527	13.94
82.5	136,917	5,812	0.0425	0.9575	13.28
83.5	107,560	4,422	0.0411	0.9589	12.71
84.5	92,761	3,492	0.0376	0.9624	12.19
85.5	87,806	8,577	0.0977	0.9023	11.73
86.5	75,637	24,369	0.3222	0.6778	10.59
87.5	49,936	10,654	0.2134	0.7866	7.18
88.5	39,304	1,407	0.0358	0.9642	5.64
89.5	36,189	3,292	0.0910	0.9090	5.44
90.5	32,900	959	0.0292	0.9708	4.95
91.5	31,984	865	0.0271	0.9729	4.80
92.5	28,718	1,838	0.0640	0.9360	4.67
93.5	19,374	7,525	0.3884	0.6116	4.37
94.5	4,581	1,663	0.3630	0.6370	2.68
95.5	2,918	272	0.0934	0.9066	1.70
96.5	2,646	165	0.0626	0.9374	1.54
97.5	2,480	284	0.1145	0.8855	1.45
98.5	2,196	90	0.0408	0.9592	1.28
99.5	2,107		0.0000	1.0000	1.23
100.5	2,107	161	0.0766	0.9234	1.23
101.5	1,945		0.0000	1.0000	1.14
102.5	1,945	1,945	1.0000		1.14
103.5					

WEST PENN POWER COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1901-2023 EXPERIENCE BAND 1999-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	349,924,184	974,279	0.0028	0.9972	100.00
0.5	333,153,218	3,867,301	0.0116	0.9884	99.72
1.5	324,091,718	3,847,519	0.0119	0.9881	98.56
2.5	308,962,548	4,062,566	0.0131	0.9869	97.39
3.5	297,721,226	4,223,158	0.0142	0.9858	96.11
4.5	283,085,893	4,000,693	0.0141	0.9859	94.75
5.5	271,388,480	2,479,181	0.0091	0.9909	93.41
6.5	267,473,037	1,472,812	0.0055	0.9945	92.56
7.5	262,767,796	1,111,137	0.0042	0.9958	92.05
8.5	261,270,714	1,107,408	0.0042	0.9958	91.66
9.5	261,142,064	656,561	0.0025	0.9975	91.27
10.5	259,296,314	589,020	0.0023	0.9977	91.04
11.5	255,559,139	6,327,670	0.0248	0.9752	90.83
12.5	230,862,268	489,105	0.0021	0.9979	88.58
13.5	216,769,581	499,127	0.0023	0.9977	88.40
14.5	219,480,328	426,008	0.0019	0.9981	88.19
15.5	205,484,641	547,642	0.0027	0.9973	88.02
16.5	201,797,675	611,125	0.0030	0.9970	87.79
17.5	204,942,246	704,376	0.0034	0.9966	87.52
18.5	200,904,748	879,462	0.0044	0.9956	87.22
19.5	197,223,300	523,114	0.0027	0.9973	86.84
20.5	197,091,256	730,577	0.0037	0.9963	86.61
21.5	196,508,812	784,545	0.0040	0.9960	86.29
22.5	191,690,005	768,235	0.0040	0.9960	85.94
23.5	177,433,509	941,167	0.0053	0.9947	85.60
24.5	171,566,004	932,256	0.0054	0.9946	85.14
25.5	168,626,359	637,652	0.0038	0.9962	84.68
26.5	156,993,185	625,528	0.0040	0.9960	84.36
27.5	152,958,118	640,161	0.0042	0.9958	84.03
28.5	145,135,549	716,045	0.0049	0.9951	83.67
29.5	137,677,991	849,618	0.0062	0.9938	83.26
30.5	131,565,127	1,058,970	0.0080	0.9920	82.75
31.5	122,372,275	861,291	0.0070	0.9930	82.08
32.5	115,239,735	1,042,695	0.0090	0.9910	81.50
33.5	106,217,127	1,272,731	0.0120	0.9880	80.77
34.5	96,274,828	1,619,620	0.0168	0.9832	79.80
35.5	87,414,569	1,073,208	0.0123	0.9877	78.46
36.5	79,894,216	929,053	0.0116	0.9884	77.49
37.5	73,736,033	1,224,754	0.0166	0.9834	76.59
38.5	67,096,471	739,706	0.0110	0.9890	75.32

WEST PENN POWER COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2023 EXPERIENCE BAND 1999-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	62,245,129	693,364	0.0111	0.9889	74.49
40.5	57,241,682	1,445,112	0.0252	0.9748	73.66
41.5	51,840,409	2,673,236	0.0516	0.9484	71.80
42.5	45,485,095	2,448,095	0.0538	0.9462	68.10
43.5	39,775,521	1,466,247	0.0369	0.9631	64.43
44.5	34,990,223	1,957,143	0.0559	0.9441	62.06
45.5	28,841,946	1,785,528	0.0619	0.9381	58.59
46.5	23,318,252	1,323,723	0.0568	0.9432	54.96
47.5	19,416,988	721,697	0.0372	0.9628	51.84
48.5	17,254,377	628,887	0.0364	0.9636	49.91
49.5	14,341,747	350,532	0.0244	0.9756	48.09
50.5	12,598,198	271,074	0.0215	0.9785	46.92
51.5	11,187,449	248,553	0.0222	0.9778	45.91
52.5	9,587,998	314,089	0.0328	0.9672	44.89
53.5	7,859,630	208,592	0.0265	0.9735	43.42
54.5	6,807,267	196,778	0.0289	0.9711	42.27
55.5	6,309,516	125,296	0.0199	0.9801	41.04
56.5	5,990,165	136,372	0.0228	0.9772	40.23
57.5	5,710,091	154,079	0.0270	0.9730	39.31
58.5	5,350,661	144,094	0.0269	0.9731	38.25
59.5	5,027,392	125,374	0.0249	0.9751	37.22
60.5	4,746,317	85,054	0.0179	0.9821	36.29
61.5	4,487,826	156,991	0.0350	0.9650	35.64
62.5	4,084,473	104,877	0.0257	0.9743	34.40
63.5	3,645,926	77,020	0.0211	0.9789	33.51
64.5	3,232,589	122,445	0.0379	0.9621	32.81
65.5	2,646,997	88,447	0.0334	0.9666	31.56
66.5	2,313,697	49,800	0.0215	0.9785	30.51
67.5	1,935,584	41,014	0.0212	0.9788	29.85
68.5	1,549,742	55,547	0.0358	0.9642	29.22
69.5	1,380,728	42,944	0.0311	0.9689	28.17
70.5	1,209,341	47,196	0.0390	0.9610	27.30
71.5	1,070,817	52,674	0.0492	0.9508	26.23
72.5	910,553	58,386	0.0641	0.9359	24.94
73.5	743,016	41,923	0.0564	0.9436	23.34
74.5	599,552	25,383	0.0423	0.9577	22.02
75.5	417,971	16,260	0.0389	0.9611	21.09
76.5	255,024	10,713	0.0420	0.9580	20.27
77.5	177,947	11,030	0.0620	0.9380	19.42
78.5	155,423	3,568	0.0230	0.9770	18.22

WEST PENN POWER COMPANY

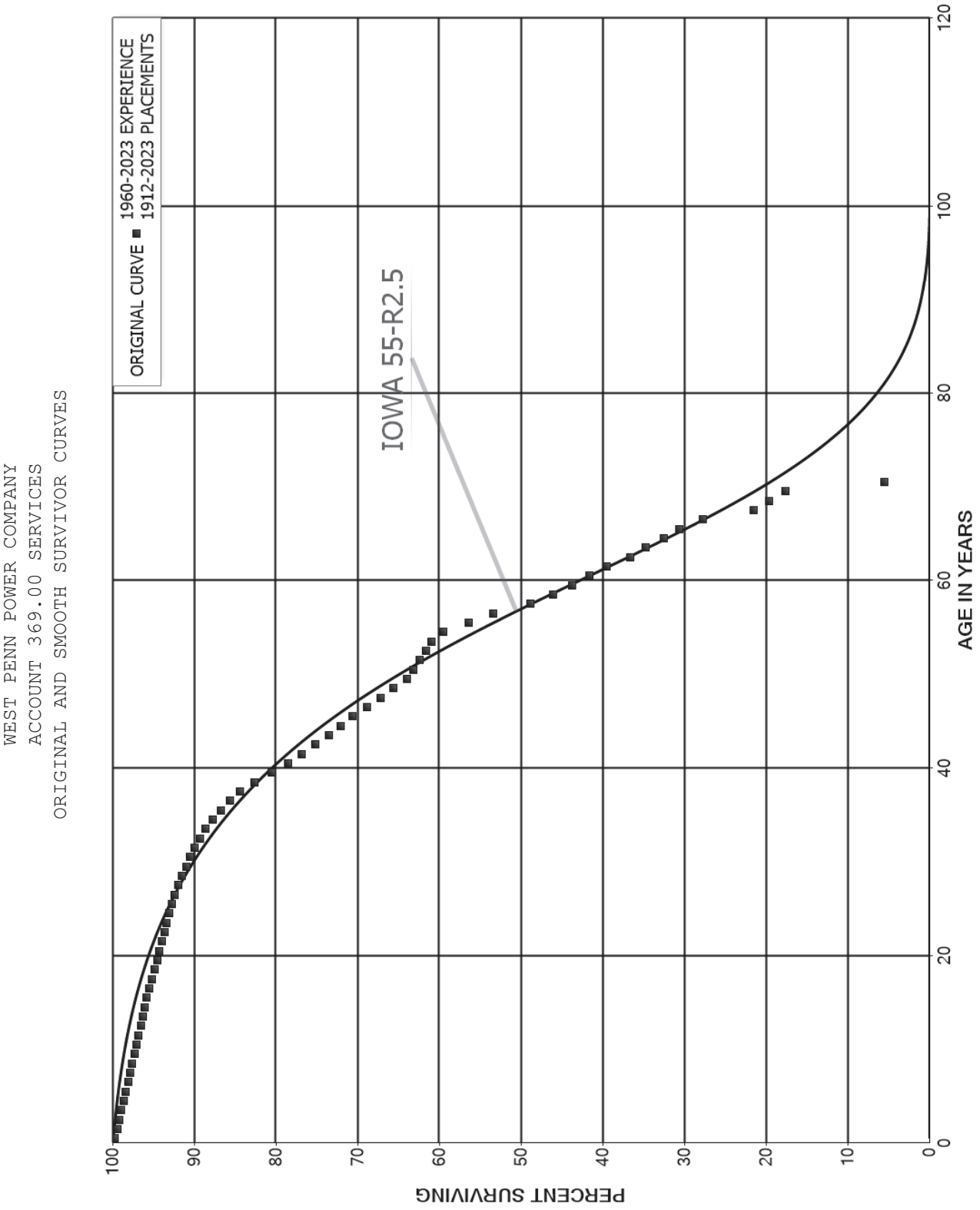
ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2023 EXPERIENCE BAND 1999-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	154,550	4,240	0.0274	0.9726	17.80
80.5	158,804	5,495	0.0346	0.9654	17.31
81.5	149,166	6,537	0.0438	0.9562	16.71
82.5	126,051	5,239	0.0416	0.9584	15.98
83.5	97,658	4,121	0.0422	0.9578	15.31
84.5	83,397	2,573	0.0309	0.9691	14.67
85.5	81,548	7,381	0.0905	0.9095	14.22
86.5	70,574	24,367	0.3453	0.6547	12.93
87.5	45,144	10,482	0.2322	0.7678	8.46
88.5	36,780	1,243	0.0338	0.9662	6.50
89.5	34,827	3,292	0.0945	0.9055	6.28
90.5	31,840	934	0.0293	0.9707	5.69
91.5	30,907	554	0.0179	0.9821	5.52
92.5	28,041	1,689	0.0602	0.9398	5.42
93.5	18,847	7,525	0.3993	0.6007	5.09
94.5	4,198	1,663	0.3961	0.6039	3.06
95.5	2,535	173	0.0683	0.9317	1.85
96.5	2,362	165	0.0701	0.9299	1.72
97.5	2,480	284	0.1145	0.8855	1.60
98.5	2,196	90	0.0408	0.9592	1.42
99.5	2,107		0.0000	1.0000	1.36
100.5	2,107	161	0.0766	0.9234	1.36
101.5	1,945		0.0000	1.0000	1.26
102.5	1,945	1,945	1.0000		1.26
103.5					

WEST PENN POWER COMPANY
ACCOUNT 369.00 SERVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



WEST PENN POWER COMPANY

ACCOUNT 369.00 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1912-2023 EXPERIENCE BAND 1960-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	147,635,447	339,656	0.0023	0.9977	100.00
0.5	143,953,336	579,196	0.0040	0.9960	99.77
1.5	139,918,016	336,813	0.0024	0.9976	99.37
2.5	136,408,259	326,791	0.0024	0.9976	99.13
3.5	133,098,403	364,183	0.0027	0.9973	98.89
4.5	128,382,622	354,164	0.0028	0.9972	98.62
5.5	124,470,916	338,124	0.0027	0.9973	98.35
6.5	121,095,331	315,491	0.0026	0.9974	98.08
7.5	116,749,507	304,022	0.0026	0.9974	97.83
8.5	112,850,719	291,546	0.0026	0.9974	97.57
9.5	109,180,119	290,282	0.0027	0.9973	97.32
10.5	106,206,181	267,962	0.0025	0.9975	97.06
11.5	103,343,944	279,257	0.0027	0.9973	96.82
12.5	101,102,571	289,358	0.0029	0.9971	96.55
13.5	99,314,173	254,839	0.0026	0.9974	96.28
14.5	99,119,487	256,511	0.0026	0.9974	96.03
15.5	93,693,787	276,249	0.0029	0.9971	95.78
16.5	92,651,427	305,280	0.0033	0.9967	95.50
17.5	91,960,655	310,841	0.0034	0.9966	95.19
18.5	87,713,318	287,875	0.0033	0.9967	94.86
19.5	85,520,665	255,774	0.0030	0.9970	94.55
20.5	83,086,412	281,486	0.0034	0.9966	94.27
21.5	80,846,914	243,269	0.0030	0.9970	93.95
22.5	80,671,411	247,480	0.0031	0.9969	93.67
23.5	75,523,662	262,892	0.0035	0.9965	93.38
24.5	70,872,032	266,065	0.0038	0.9962	93.06
25.5	69,087,618	256,024	0.0037	0.9963	92.71
26.5	63,570,416	281,150	0.0044	0.9956	92.36
27.5	60,007,096	297,478	0.0050	0.9950	91.95
28.5	56,586,994	318,143	0.0056	0.9944	91.50
29.5	53,465,671	310,881	0.0058	0.9942	90.98
30.5	50,515,474	307,138	0.0061	0.9939	90.45
31.5	47,861,259	345,863	0.0072	0.9928	89.90
32.5	45,038,968	349,579	0.0078	0.9922	89.25
33.5	41,749,073	388,893	0.0093	0.9907	88.56
34.5	38,835,971	457,861	0.0118	0.9882	87.74
35.5	36,080,707	442,696	0.0123	0.9877	86.70
36.5	33,497,549	478,693	0.0143	0.9857	85.64
37.5	30,870,103	676,535	0.0219	0.9781	84.42
38.5	28,394,659	726,880	0.0256	0.9744	82.57

WEST PENN POWER COMPANY

ACCOUNT 369.00 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1912-2023 EXPERIENCE BAND 1960-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	25,911,450	630,032	0.0243	0.9757	80.45
40.5	23,787,538	486,721	0.0205	0.9795	78.50
41.5	21,969,466	499,682	0.0227	0.9773	76.89
42.5	20,061,182	426,995	0.0213	0.9787	75.14
43.5	18,291,506	371,706	0.0203	0.9797	73.54
44.5	16,388,303	334,466	0.0204	0.9796	72.05
45.5	14,521,767	360,073	0.0248	0.9752	70.58
46.5	12,781,209	301,754	0.0236	0.9764	68.83
47.5	11,388,641	277,422	0.0244	0.9756	67.20
48.5	9,786,401	235,284	0.0240	0.9760	65.56
49.5	8,771,090	117,886	0.0134	0.9866	63.99
50.5	7,846,284	96,151	0.0123	0.9877	63.13
51.5	7,087,760	82,341	0.0116	0.9884	62.35
52.5	6,607,106	72,999	0.0110	0.9890	61.63
53.5	6,186,114	148,589	0.0240	0.9760	60.95
54.5	5,695,808	294,249	0.0517	0.9483	59.49
55.5	5,079,312	276,366	0.0544	0.9456	56.41
56.5	4,582,307	383,788	0.0838	0.9162	53.34
57.5	3,939,179	228,852	0.0581	0.9419	48.87
58.5	3,459,412	171,403	0.0495	0.9505	46.04
59.5	3,046,980	145,757	0.0478	0.9522	43.75
60.5	2,679,544	139,341	0.0520	0.9480	41.66
61.5	2,297,462	165,016	0.0718	0.9282	39.50
62.5	1,873,294	96,104	0.0513	0.9487	36.66
63.5	1,556,842	101,839	0.0654	0.9346	34.78
64.5	1,258,604	73,627	0.0585	0.9415	32.50
65.5	999,053	93,385	0.0935	0.9065	30.60
66.5	669,057	150,495	0.2249	0.7751	27.74
67.5	299,865	26,760	0.0892	0.9108	21.50
68.5	136,871	13,489	0.0986	0.9014	19.58
69.5	24,723	17,064	0.6902	0.3098	17.65
70.5	7,659	4,347	0.5676	0.4324	5.47
71.5	3,281	513	0.1563	0.8437	2.36
72.5	2,768	961	0.3472	0.6528	2.00
73.5	1,807	481	0.2664	0.7336	1.30
74.5	1,161	229	0.1973	0.8027	0.96
75.5	876	189	0.2155	0.7845	0.77
76.5	687	457	0.6654	0.3346	0.60
77.5	230	2	0.0105	0.9895	0.20
78.5	228		0.0000	1.0000	0.20

WEST PENN POWER COMPANY

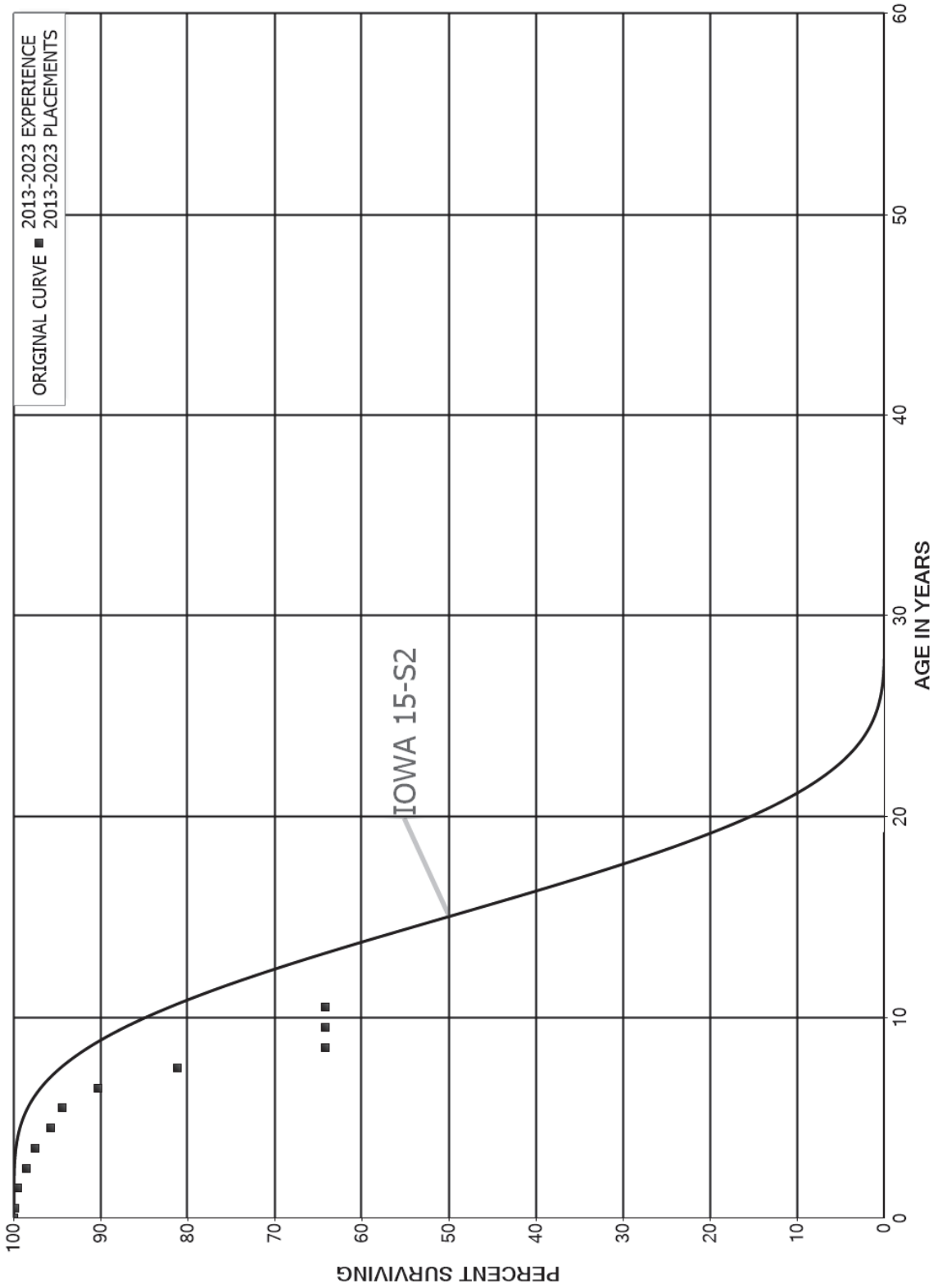
ACCOUNT 369.00 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1912-2023 EXPERIENCE BAND 1960-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	158		0.0000	1.0000	0.20
80.5	158		0.0000	1.0000	0.20
81.5	138		0.0000	1.0000	0.20
82.5	138		0.0000	1.0000	0.20
83.5	112		0.0000	1.0000	0.20
84.5	112		0.0000	1.0000	0.20
85.5	112		0.0000	1.0000	0.20
86.5	112		0.0000	1.0000	0.20
87.5	70		0.0000	1.0000	0.20
88.5	70		0.0000	1.0000	0.20
89.5	70		0.0000	1.0000	0.20
90.5	70		0.0000	1.0000	0.20
91.5	54		0.0000	1.0000	0.20
92.5	24		0.0000	1.0000	0.20
93.5	24		0.0000	1.0000	0.20
94.5	24		0.0000	1.0000	0.20
95.5					0.20

WEST PENN POWER COMPANY
ACCOUNT 370.30 METERS - SMART GRID
ORIGINAL AND SMOOTH SURVIVOR CURVES



WEST PENN POWER COMPANY

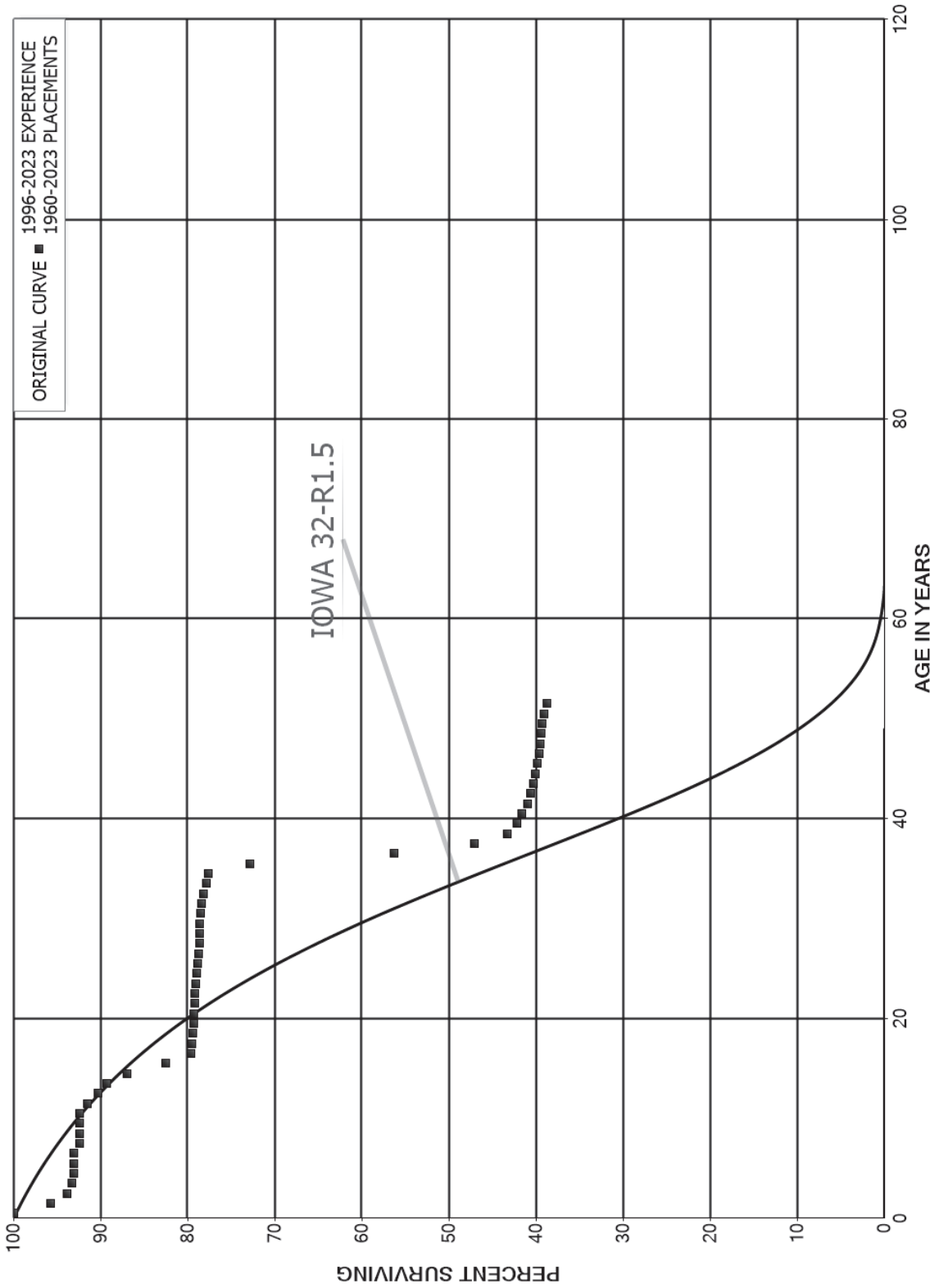
ACCOUNT 370.30 METERS - SMART GRID

ORIGINAL LIFE TABLE

PLACEMENT BAND 2013-2023 EXPERIENCE BAND 2013-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	211,755,185	363,121	0.0017	0.9983	100.00
0.5	206,361,858	744,606	0.0036	0.9964	99.83
1.5	200,726,427	1,860,276	0.0093	0.9907	99.47
2.5	189,850,502	2,040,032	0.0107	0.9893	98.55
3.5	176,714,909	3,229,949	0.0183	0.9817	97.49
4.5	131,211,675	1,770,254	0.0135	0.9865	95.71
5.5	58,727,133	2,563,161	0.0436	0.9564	94.41
6.5	32,444,888	3,270,391	0.1008	0.8992	90.29
7.5	4,605,852	962,328	0.2089	0.7911	81.19
8.5	480,992	180	0.0004	0.9996	64.23
9.5	117,845		0.0000	1.0000	64.20
10.5					64.20

WEST PENN POWER COMPANY
ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES
ORIGINAL AND SMOOTH SURVIVOR CURVES



WEST PENN POWER COMPANY

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1960-2023 EXPERIENCE BAND 1996-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	8,491,529	984	0.0001	0.9999	100.00
0.5	8,462,502	363,470	0.0430	0.9570	99.99
1.5	8,041,139	159,686	0.0199	0.9801	95.69
2.5	7,832,854	40,536	0.0052	0.9948	93.79
3.5	7,815,977	17,748	0.0023	0.9977	93.31
4.5	9,153,965	5,324	0.0006	0.9994	93.10
5.5	9,878,447	1,365	0.0001	0.9999	93.04
6.5	9,756,244	62,605	0.0064	0.9936	93.03
7.5	11,522,861	1,286	0.0001	0.9999	92.43
8.5	11,269,107	4,918	0.0004	0.9996	92.42
9.5	10,828,013	1,565	0.0001	0.9999	92.38
10.5	10,617,217	95,984	0.0090	0.9910	92.37
11.5	10,208,435	134,862	0.0132	0.9868	91.53
12.5	7,252,971	85,598	0.0118	0.9882	90.32
13.5	5,867,097	153,152	0.0261	0.9739	89.26
14.5	5,528,259	279,797	0.0506	0.9494	86.93
15.5	2,512,608	88,847	0.0354	0.9646	82.53
16.5	2,423,441	4,329	0.0018	0.9982	79.61
17.5	3,443,241	4,641	0.0013	0.9987	79.47
18.5	3,770,892	2,270	0.0006	0.9994	79.36
19.5	3,908,964	2,401	0.0006	0.9994	79.31
20.5	3,922,165	2,279	0.0006	0.9994	79.26
21.5	3,930,054	3,818	0.0010	0.9990	79.22
22.5	3,798,302	4,439	0.0012	0.9988	79.14
23.5	2,746,225	5,338	0.0019	0.9981	79.05
24.5	2,791,024	3,794	0.0014	0.9986	78.90
25.5	1,651,399	2,235	0.0014	0.9986	78.79
26.5	1,234,074	624	0.0005	0.9995	78.68
27.5	1,070,141	144	0.0001	0.9999	78.64
28.5	1,075,591	152	0.0001	0.9999	78.63
29.5	1,084,319	1,605	0.0015	0.9985	78.62
30.5	1,121,484	2,209	0.0020	0.9980	78.50
31.5	1,151,632	3,105	0.0027	0.9973	78.35
32.5	1,151,779	3,700	0.0032	0.9968	78.14
33.5	1,191,275	4,273	0.0036	0.9964	77.89
34.5	1,295,727	79,345	0.0612	0.9388	77.61
35.5	1,221,456	277,552	0.2272	0.7728	72.85
36.5	942,548	154,064	0.1635	0.8365	56.30
37.5	752,906	61,467	0.0816	0.9184	47.10
38.5	617,893	15,078	0.0244	0.9756	43.25

WEST PENN POWER COMPANY

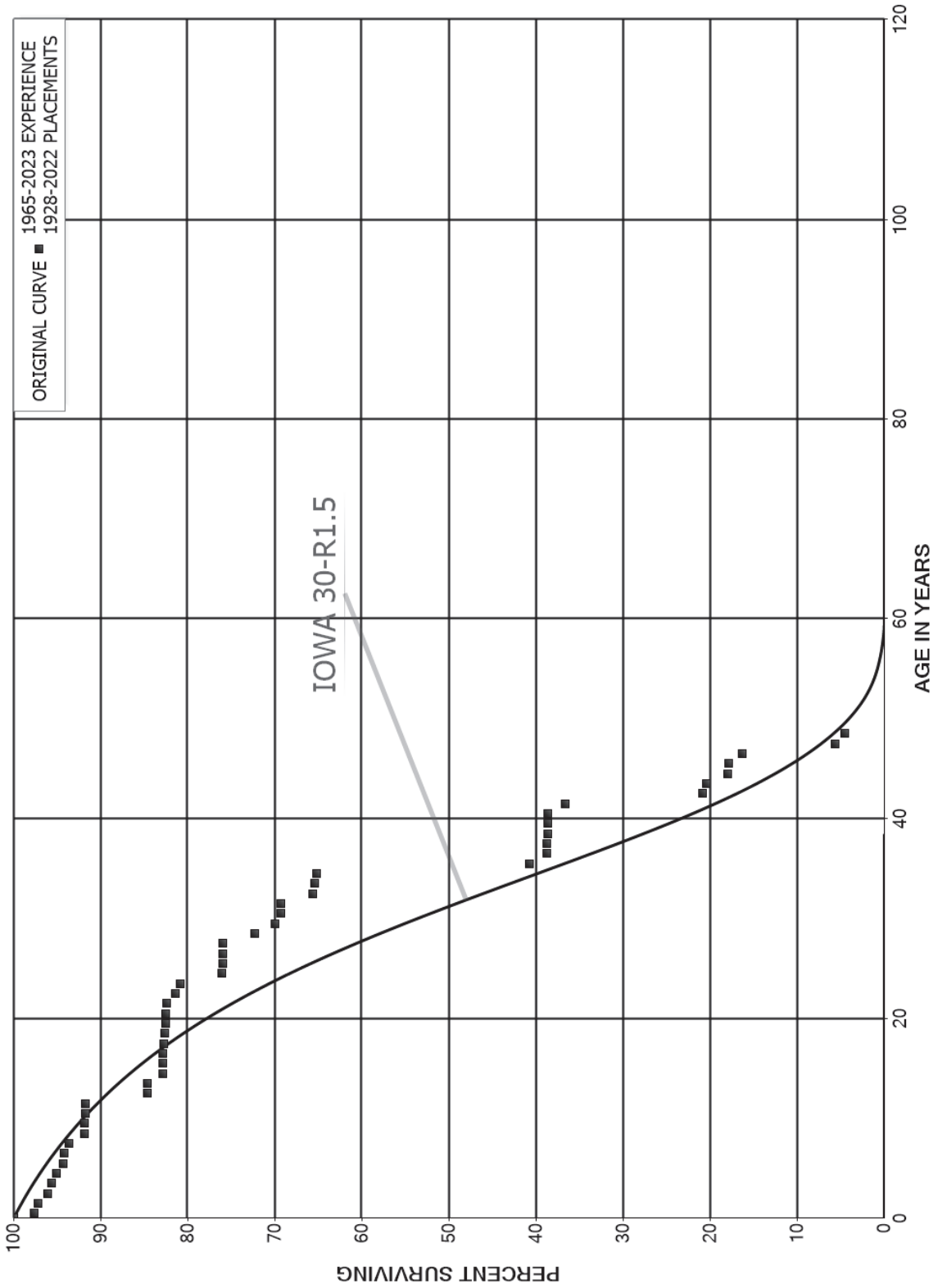
ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1960-2023 EXPERIENCE BAND 1996-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	567,473	8,548	0.0151	0.9849	42.20
40.5	578,422	7,899	0.0137	0.9863	41.56
41.5	579,142	5,987	0.0103	0.9897	40.99
42.5	562,457	4,083	0.0073	0.9927	40.57
43.5	506,364	2,731	0.0054	0.9946	40.28
44.5	452,514	2,469	0.0055	0.9945	40.06
45.5	430,573	1,906	0.0044	0.9956	39.84
46.5	407,957	1,344	0.0033	0.9967	39.66
47.5	348,223	978	0.0028	0.9972	39.53
48.5	270,003	1,004	0.0037	0.9963	39.42
49.5	217,487	1,068	0.0049	0.9951	39.28
50.5	150,462	1,473	0.0098	0.9902	39.08
51.5	74,197	1,384	0.0187	0.9813	38.70
52.5	79,038	1,944	0.0246	0.9754	37.98
53.5	94,787	4,247	0.0448	0.9552	37.04
54.5	171,739	2,401	0.0140	0.9860	35.38
55.5	174,861	812	0.0046	0.9954	34.89
56.5	173,843	1,154	0.0066	0.9934	34.73
57.5	168,068	1,676	0.0100	0.9900	34.50
58.5	150,057	1,688	0.0112	0.9888	34.15
59.5	127,188	2,048	0.0161	0.9839	33.77
60.5	108,942	1,176	0.0108	0.9892	33.22
61.5	75,917	678	0.0089	0.9911	32.87
62.5	5,549		0.0000	1.0000	32.57
63.5					32.57

WEST PENN POWER COMPANY
ACCOUNT 372.00 LEASED PROPERTY
ORIGINAL AND SMOOTH SURVIVOR CURVES



WEST PENN POWER COMPANY

ACCOUNT 372.00 LEASED PROPERTY

ORIGINAL LIFE TABLE

PLACEMENT BAND 1928-2022 EXPERIENCE BAND 1965-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	383,366	9,250	0.0241	0.9759	100.00
0.5	420,731	1,872	0.0044	0.9956	97.59
1.5	421,897	4,791	0.0114	0.9886	97.15
2.5	417,163	1,675	0.0040	0.9960	96.05
3.5	416,038	2,656	0.0064	0.9936	95.66
4.5	415,786	3,292	0.0079	0.9921	95.05
5.5	412,839	674	0.0016	0.9984	94.30
6.5	414,599	2,234	0.0054	0.9946	94.15
7.5	414,297	8,028	0.0194	0.9806	93.64
8.5	406,748		0.0000	1.0000	91.83
9.5	406,748	373	0.0009	0.9991	91.83
10.5	406,566	49	0.0001	0.9999	91.74
11.5	411,677	31,685	0.0770	0.9230	91.73
12.5	380,104	190	0.0005	0.9995	84.67
13.5	379,914	8,082	0.0213	0.9787	84.63
14.5	372,255	10	0.0000	1.0000	82.83
15.5	372,552	102	0.0003	0.9997	82.83
16.5	379,758	571	0.0015	0.9985	82.80
17.5	379,187	86	0.0002	0.9998	82.68
18.5	379,241	735	0.0019	0.9981	82.66
19.5	378,506	83	0.0002	0.9998	82.50
20.5	338,318	491	0.0014	0.9986	82.48
21.5	337,970	4,071	0.0120	0.9880	82.36
22.5	333,898	2,033	0.0061	0.9939	81.37
23.5	332,400	19,671	0.0592	0.9408	80.87
24.5	312,729	425	0.0014	0.9986	76.09
25.5	312,304	85	0.0003	0.9997	75.98
26.5	312,219	51	0.0002	0.9998	75.96
27.5	15,621	751	0.0481	0.9519	75.95
28.5	15,353	497	0.0324	0.9676	72.30
29.5	14,856	141	0.0095	0.9905	69.96
30.5	14,715	5	0.0003	0.9997	69.29
31.5	14,736	783	0.0531	0.9469	69.27
32.5	14,203	49	0.0035	0.9965	65.59
33.5	14,153	38	0.0027	0.9973	65.36
34.5	14,115	5,286	0.3745	0.6255	65.19
35.5	8,829	439	0.0497	0.9503	40.77
36.5	8,601	2	0.0002	0.9998	38.75
37.5	8,598	22	0.0026	0.9974	38.74
38.5	8,576		0.0000	1.0000	38.63

WEST PENN POWER COMPANY

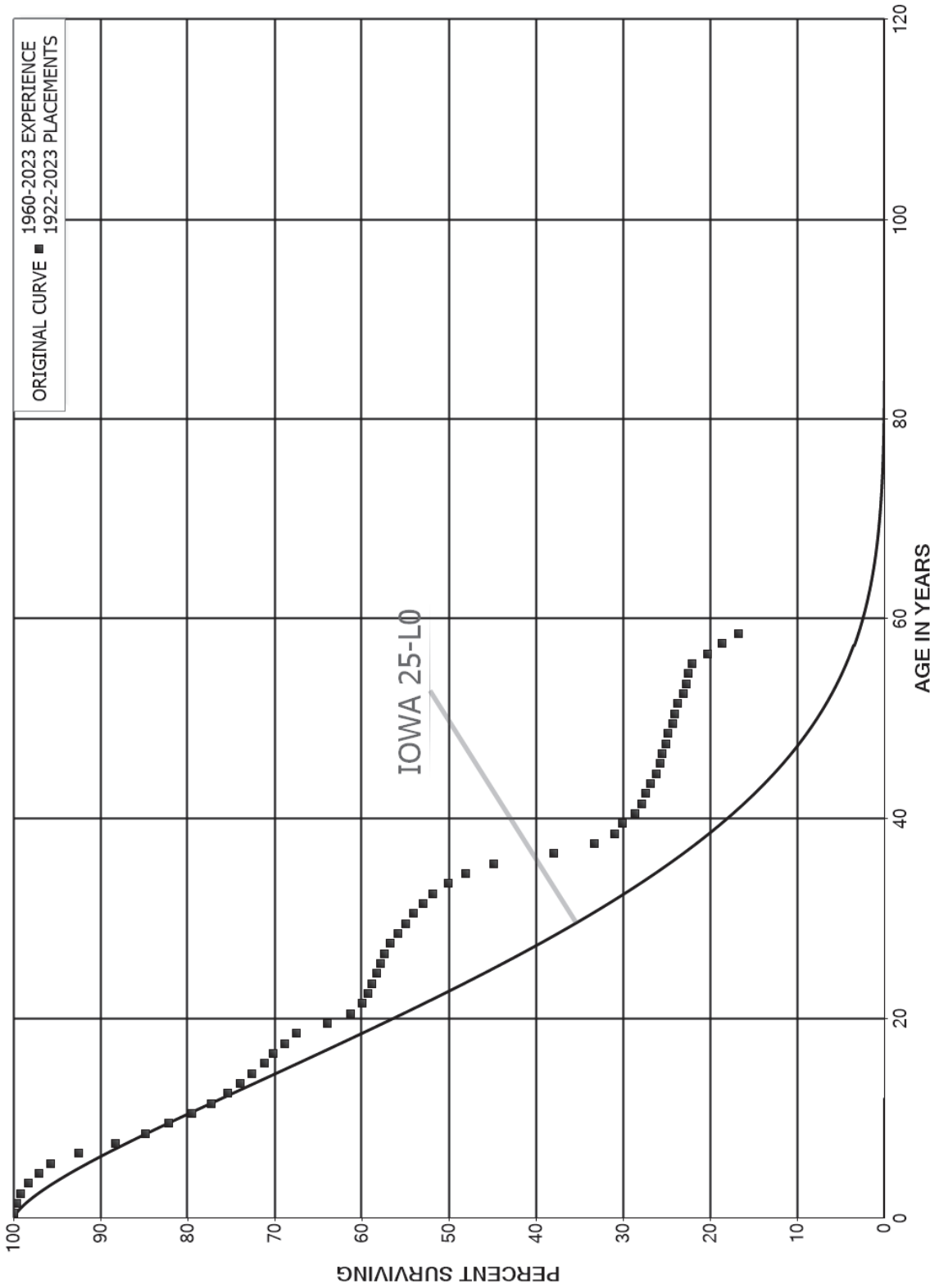
ACCOUNT 372.00 LEASED PROPERTY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1928-2022 EXPERIENCE BAND 1965-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	8,576	14	0.0016	0.9984	38.63
40.5	8,562	439	0.0513	0.9487	38.57
41.5	8,123	3,503	0.4313	0.5687	36.59
42.5	4,620	104	0.0225	0.9775	20.81
43.5	4,516	535	0.1185	0.8815	20.34
44.5	3,981	17	0.0042	0.9958	17.93
45.5	3,964	350	0.0884	0.9116	17.86
46.5	3,614	2,362	0.6538	0.3462	16.28
47.5	1,251	254	0.2032	0.7968	5.64
48.5	997	160	0.1606	0.8394	4.49
49.5	837		0.0000	1.0000	3.77
50.5	837	3	0.0038	0.9962	3.77
51.5	834	139	0.1664	0.8336	3.76
52.5	695		0.0000	1.0000	3.13
53.5	695		0.0000	1.0000	3.13
54.5	695		0.0000	1.0000	3.13
55.5	695		0.0000	1.0000	3.13
56.5	695	211	0.3037	0.6963	3.13
57.5	484	3	0.0060	0.9940	2.18
58.5	481	481	1.0000		2.17
59.5					

WEST PENN POWER COMPANY
ACCOUNT 373.10 STREET LIGHTING AND SIGNAL SYSTEMS
ORIGINAL AND SMOOTH SURVIVOR CURVES



WEST PENN POWER COMPANY

ACCOUNT 373.10 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1922-2023 EXPERIENCE BAND 1960-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	51,966,917	35,620	0.0007	0.9993	100.00
0.5	51,035,891	141,430	0.0028	0.9972	99.93
1.5	49,972,439	267,614	0.0054	0.9946	99.65
2.5	48,921,192	435,324	0.0089	0.9911	99.12
3.5	47,501,800	561,096	0.0118	0.9882	98.24
4.5	44,318,608	629,627	0.0142	0.9858	97.08
5.5	42,040,997	1,396,723	0.0332	0.9668	95.70
6.5	39,752,066	1,840,849	0.0463	0.9537	92.52
7.5	34,330,437	1,324,349	0.0386	0.9614	88.24
8.5	31,991,305	1,009,356	0.0316	0.9684	84.83
9.5	30,307,702	979,649	0.0323	0.9677	82.16
10.5	28,599,825	802,696	0.0281	0.9719	79.50
11.5	27,270,649	653,644	0.0240	0.9760	77.27
12.5	23,423,369	443,824	0.0189	0.9811	75.42
13.5	22,287,099	403,520	0.0181	0.9819	73.99
14.5	21,646,519	442,169	0.0204	0.9796	72.65
15.5	19,310,832	271,707	0.0141	0.9859	71.16
16.5	18,869,319	363,693	0.0193	0.9807	70.16
17.5	17,516,416	345,584	0.0197	0.9803	68.81
18.5	16,776,540	880,275	0.0525	0.9475	67.45
19.5	15,804,447	652,699	0.0413	0.9587	63.91
20.5	15,147,340	332,100	0.0219	0.9781	61.27
21.5	14,806,555	159,485	0.0108	0.9892	59.93
22.5	14,565,876	109,118	0.0075	0.9925	59.28
23.5	13,351,850	117,183	0.0088	0.9912	58.84
24.5	13,220,016	110,389	0.0084	0.9916	58.32
25.5	12,445,624	90,658	0.0073	0.9927	57.84
26.5	11,857,431	143,280	0.0121	0.9879	57.42
27.5	11,327,952	184,848	0.0163	0.9837	56.72
28.5	10,806,826	167,181	0.0155	0.9845	55.80
29.5	10,398,804	168,243	0.0162	0.9838	54.93
30.5	9,984,705	200,489	0.0201	0.9799	54.04
31.5	9,538,856	206,172	0.0216	0.9784	52.96
32.5	9,122,839	301,040	0.0330	0.9670	51.81
33.5	8,380,934	339,703	0.0405	0.9595	50.10
34.5	7,651,270	511,693	0.0669	0.9331	48.07
35.5	6,811,874	1,043,103	0.1531	0.8469	44.86
36.5	5,558,429	693,362	0.1247	0.8753	37.99
37.5	4,672,374	323,879	0.0693	0.9307	33.25
38.5	4,187,343	115,858	0.0277	0.9723	30.95

WEST PENN POWER COMPANY

ACCOUNT 373.10 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2023 EXPERIENCE BAND 1960-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,890,372	185,114	0.0476	0.9524	30.09
40.5	3,491,754	94,254	0.0270	0.9730	28.66
41.5	3,251,098	51,091	0.0157	0.9843	27.88
42.5	3,009,408	67,384	0.0224	0.9776	27.45
43.5	2,725,861	67,722	0.0248	0.9752	26.83
44.5	2,485,809	43,936	0.0177	0.9823	26.17
45.5	2,301,236	21,468	0.0093	0.9907	25.70
46.5	2,125,692	30,443	0.0143	0.9857	25.46
47.5	1,952,029	23,375	0.0120	0.9880	25.10
48.5	1,713,766	37,774	0.0220	0.9780	24.80
49.5	1,542,227	9,609	0.0062	0.9938	24.25
50.5	1,336,042	19,373	0.0145	0.9855	24.10
51.5	1,121,023	32,677	0.0291	0.9709	23.75
52.5	974,241	15,190	0.0156	0.9844	23.06
53.5	739,177	6,208	0.0084	0.9916	22.70
54.5	517,265	10,803	0.0209	0.9791	22.51
55.5	351,815	27,944	0.0794	0.9206	22.04
56.5	233,987	19,199	0.0821	0.9179	20.29
57.5	146,105	14,928	0.1022	0.8978	18.62
58.5	119,212	4,298	0.0361	0.9639	16.72
59.5	111,165	4,736	0.0426	0.9574	16.12
60.5	98,281	15,040	0.1530	0.8470	15.43
61.5	80,181	6,600	0.0823	0.9177	13.07
62.5	70,785	432	0.0061	0.9939	11.99
63.5	65,948	3,003	0.0455	0.9545	11.92
64.5	62,941	7,269	0.1155	0.8845	11.38
65.5	52,401	2,379	0.0454	0.9546	10.06
66.5	42,756	910	0.0213	0.9787	9.61
67.5	41,340	1,232	0.0298	0.9702	9.40
68.5	39,140	1,077	0.0275	0.9725	9.12
69.5	35,002	703	0.0201	0.9799	8.87
70.5	33,769	253	0.0075	0.9925	8.69
71.5	29,285	445	0.0152	0.9848	8.63
72.5	25,318	1,018	0.0402	0.9598	8.50
73.5	23,136	4,510	0.1949	0.8051	8.16
74.5	16,471	2,349	0.1426	0.8574	6.57
75.5	13,992	520	0.0372	0.9628	5.63
76.5	13,455	776	0.0577	0.9423	5.42
77.5	12,672	60	0.0047	0.9953	5.11
78.5	11,516	55	0.0048	0.9952	5.08

WEST PENN POWER COMPANY

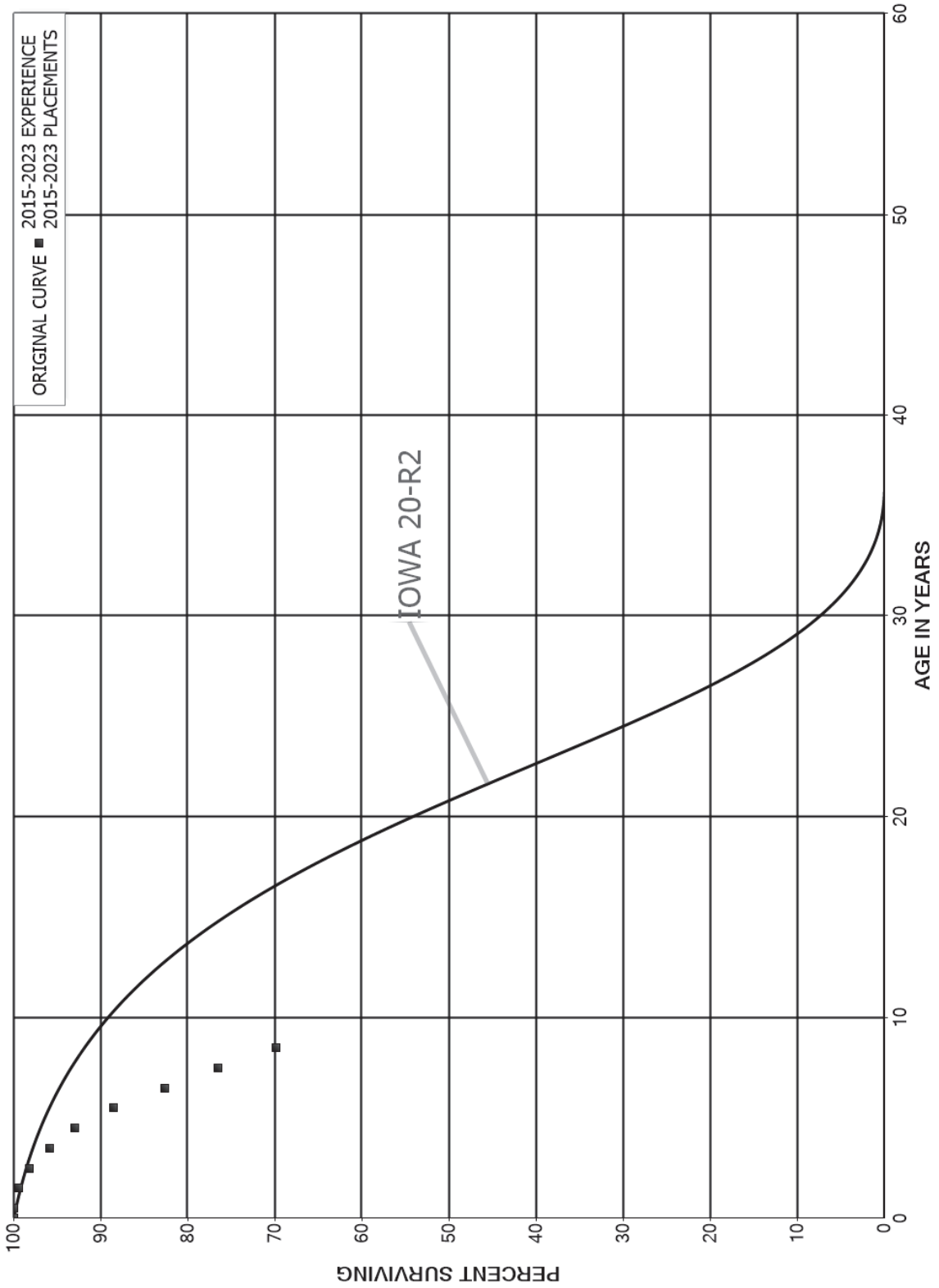
ACCOUNT 373.10 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2023 EXPERIENCE BAND 1960-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	11,086	75	0.0068	0.9932	5.06
80.5	10,885	54	0.0049	0.9951	5.02
81.5	9,952	24	0.0024	0.9976	5.00
82.5	9,761	140	0.0143	0.9857	4.99
83.5	9,515	141	0.0149	0.9851	4.92
84.5	9,176	797	0.0868	0.9132	4.84
85.5	8,026	242	0.0301	0.9699	4.42
86.5	7,776	441	0.0567	0.9433	4.29
87.5	7,058		0.0000	1.0000	4.05
88.5	6,902	22	0.0032	0.9968	4.05
89.5	6,880	62	0.0090	0.9910	4.03
90.5	5,597	465	0.0830	0.9170	4.00
91.5	5,132	41	0.0081	0.9919	3.66
92.5	5,011		0.0000	1.0000	3.64
93.5	1,213		0.0000	1.0000	3.64
94.5	1,125		0.0000	1.0000	3.64
95.5	203		0.0000	1.0000	3.64
96.5	167		0.0000	1.0000	3.64
97.5	149		0.0000	1.0000	3.64
98.5	80		0.0000	1.0000	3.64
99.5	27		0.0000	1.0000	3.64
100.5	26		0.0000	1.0000	3.64
101.5					3.64

WEST PENN POWER COMPANY
ACCOUNT 373.30 STREET LIGHTING AND SIGNAL SYSTEMS - LED
ORIGINAL AND SMOOTH SURVIVOR CURVES



WEST PENN POWER COMPANY

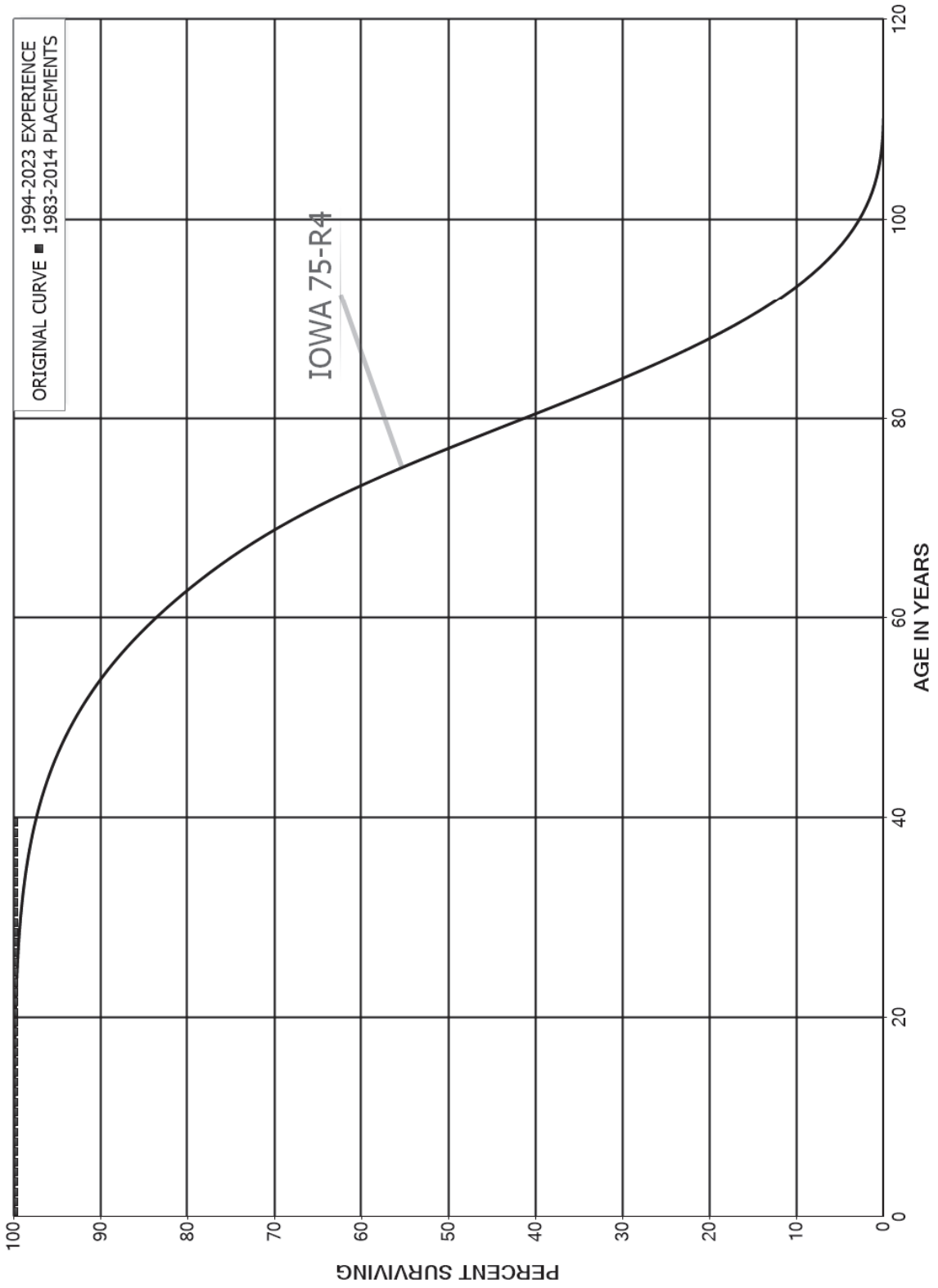
ACCOUNT 373.30 STREET LIGHTING AND SIGNAL SYSTEMS - LED

ORIGINAL LIFE TABLE

PLACEMENT BAND 2015-2023 EXPERIENCE BAND 2015-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	24,796,859	7,230	0.0003	0.9997	100.00
0.5	22,914,540	126,588	0.0055	0.9945	99.97
1.5	21,010,499	271,562	0.0129	0.9871	99.42
2.5	19,480,158	464,076	0.0238	0.9762	98.13
3.5	17,881,528	533,387	0.0298	0.9702	95.80
4.5	16,216,329	776,888	0.0479	0.9521	92.94
5.5	12,332,480	815,030	0.0661	0.9339	88.49
6.5	5,057,589	376,904	0.0745	0.9255	82.64
7.5	108,306	9,357	0.0864	0.9136	76.48
8.5					69.87

WEST PENN POWER COMPANY
ACCOUNT 389.20 LAND RIGHTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



WEST PENN POWER COMPANY

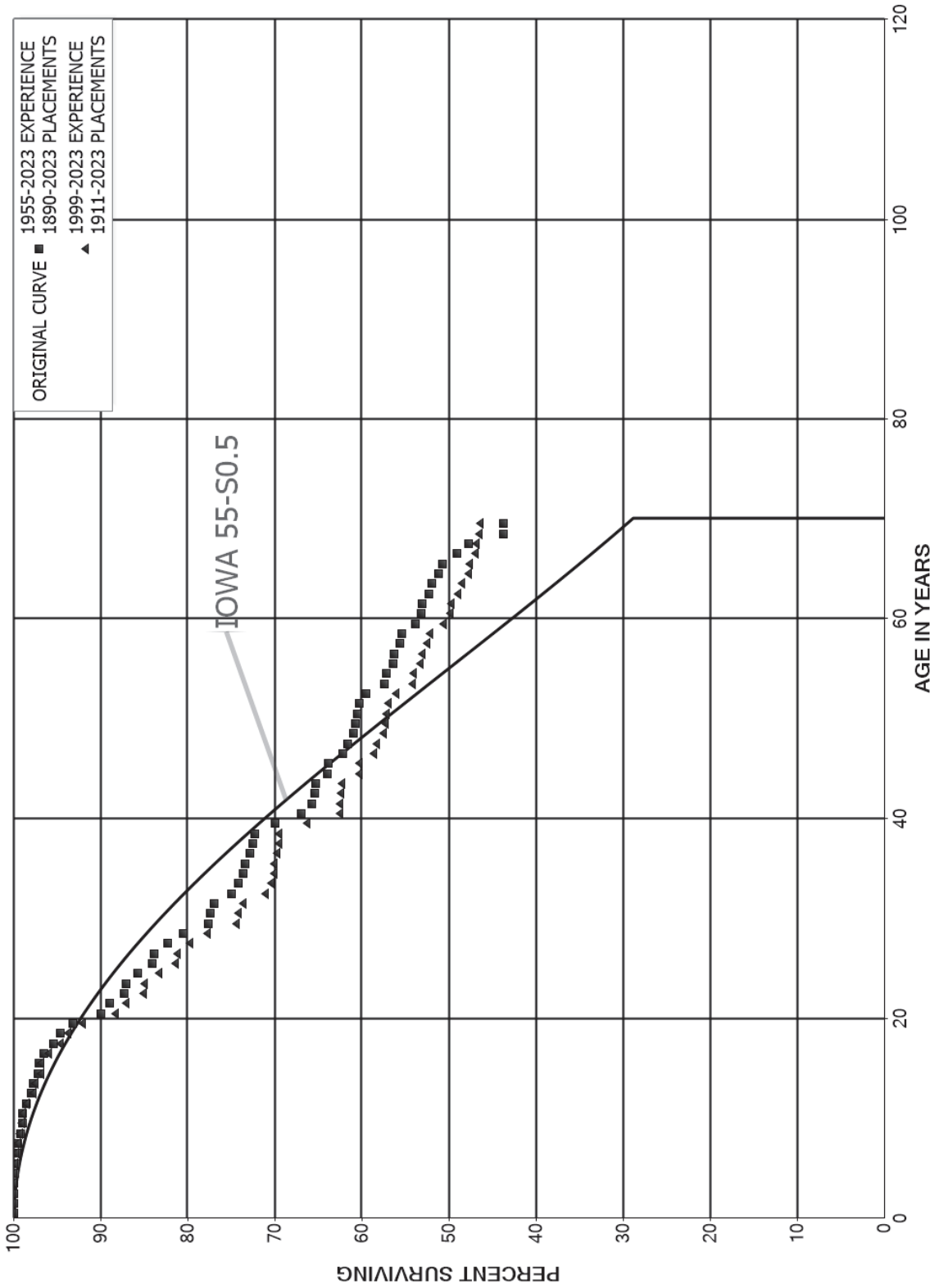
ACCOUNT 389.20 LAND RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1983-2014 EXPERIENCE BAND 1994-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	23,854		0.0000	1.0000	100.00
0.5	38,469		0.0000	1.0000	100.00
1.5	38,469		0.0000	1.0000	100.00
2.5	38,469		0.0000	1.0000	100.00
3.5	175,721		0.0000	1.0000	100.00
4.5	199,307		0.0000	1.0000	100.00
5.5	199,307		0.0000	1.0000	100.00
6.5	289,516		0.0000	1.0000	100.00
7.5	289,516		0.0000	1.0000	100.00
8.5	289,516		0.0000	1.0000	100.00
9.5	289,506		0.0000	1.0000	100.00
10.5	293,143		0.0000	1.0000	100.00
11.5	293,143		0.0000	1.0000	100.00
12.5	293,143		0.0000	1.0000	100.00
13.5	293,143		0.0000	1.0000	100.00
14.5	293,143		0.0000	1.0000	100.00
15.5	293,143		0.0000	1.0000	100.00
16.5	286,669		0.0000	1.0000	100.00
17.5	286,669		0.0000	1.0000	100.00
18.5	286,669		0.0000	1.0000	100.00
19.5	286,669		0.0000	1.0000	100.00
20.5	286,669		0.0000	1.0000	100.00
21.5	286,669		0.0000	1.0000	100.00
22.5	286,669		0.0000	1.0000	100.00
23.5	286,669		0.0000	1.0000	100.00
24.5	286,669		0.0000	1.0000	100.00
25.5	286,669		0.0000	1.0000	100.00
26.5	286,669		0.0000	1.0000	100.00
27.5	286,669		0.0000	1.0000	100.00
28.5	286,669		0.0000	1.0000	100.00
29.5	262,831		0.0000	1.0000	100.00
30.5	254,684		0.0000	1.0000	100.00
31.5	254,684		0.0000	1.0000	100.00
32.5	254,684		0.0000	1.0000	100.00
33.5	117,433		0.0000	1.0000	100.00
34.5	93,847		0.0000	1.0000	100.00
35.5	93,847		0.0000	1.0000	100.00
36.5	3,637		0.0000	1.0000	100.00
37.5	3,637		0.0000	1.0000	100.00
38.5	3,637		0.0000	1.0000	100.00
39.5	3,637		0.0000	1.0000	100.00
40.5					100.00

WEST PENN POWER COMPANY
ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1890-2023 EXPERIENCE BAND 1955-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	162,605,616	348	0.0000	1.0000	100.00
0.5	165,894,582	106,485	0.0006	0.9994	100.00
1.5	165,481,507	21,431	0.0001	0.9999	99.94
2.5	164,677,514	39,887	0.0002	0.9998	99.92
3.5	160,671,019	121,159	0.0008	0.9992	99.90
4.5	157,563,767	90,719	0.0006	0.9994	99.82
5.5	148,281,209	201,468	0.0014	0.9986	99.77
6.5	145,655,310	163,521	0.0011	0.9989	99.63
7.5	137,253,865	459,044	0.0033	0.9967	99.52
8.5	133,553,832	300,531	0.0023	0.9977	99.19
9.5	130,111,917	81,007	0.0006	0.9994	98.96
10.5	104,506,542	395,027	0.0038	0.9962	98.90
11.5	102,688,139	543,418	0.0053	0.9947	98.53
12.5	99,186,802	307,198	0.0031	0.9969	98.01
13.5	92,797,977	510,536	0.0055	0.9945	97.70
14.5	91,407,131	80,842	0.0009	0.9991	97.16
15.5	87,103,573	562,995	0.0065	0.9935	97.08
16.5	83,543,268	943,991	0.0113	0.9887	96.45
17.5	81,931,246	642,368	0.0078	0.9922	95.36
18.5	79,237,420	1,187,029	0.0150	0.9850	94.61
19.5	76,825,572	2,630,656	0.0342	0.9658	93.20
20.5	73,835,949	893,983	0.0121	0.9879	90.00
21.5	72,646,313	1,350,070	0.0186	0.9814	88.92
22.5	71,118,974	139,026	0.0020	0.9980	87.26
23.5	65,468,386	1,047,574	0.0160	0.9840	87.09
24.5	64,455,847	1,250,443	0.0194	0.9806	85.70
25.5	63,005,054	181,215	0.0029	0.9971	84.04
26.5	62,482,895	1,140,201	0.0182	0.9818	83.79
27.5	60,811,905	1,316,442	0.0216	0.9784	82.27
28.5	58,233,943	2,047,706	0.0352	0.9648	80.48
29.5	45,908,247	122,247	0.0027	0.9973	77.65
30.5	42,421,648	285,528	0.0067	0.9933	77.45
31.5	39,436,346	1,021,357	0.0259	0.9741	76.93
32.5	31,988,277	321,582	0.0101	0.9899	74.93
33.5	25,783,975	209,575	0.0081	0.9919	74.18
34.5	23,621,262	57,089	0.0024	0.9976	73.58
35.5	23,035,450	164,816	0.0072	0.9928	73.40
36.5	21,399,601	119,900	0.0056	0.9944	72.87
37.5	20,476,160	37,224	0.0018	0.9982	72.47
38.5	20,096,423	663,637	0.0330	0.9670	72.33

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1890-2023 EXPERIENCE BAND 1955-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	17,561,687	745,578	0.0425	0.9575	69.95
40.5	16,710,498	300,355	0.0180	0.9820	66.98
41.5	16,290,712	93,123	0.0057	0.9943	65.77
42.5	11,000,422	20,233	0.0018	0.9982	65.40
43.5	11,025,472	231,316	0.0210	0.9790	65.28
44.5	10,736,045	15,200	0.0014	0.9986	63.91
45.5	10,172,446	260,690	0.0256	0.9744	63.82
46.5	9,886,571	85,088	0.0086	0.9914	62.18
47.5	9,776,310	119,433	0.0122	0.9878	61.65
48.5	9,592,782	31,709	0.0033	0.9967	60.89
49.5	9,504,108	24,533	0.0026	0.9974	60.69
50.5	9,459,844	34,773	0.0037	0.9963	60.53
51.5	9,045,865	120,074	0.0133	0.9867	60.31
52.5	8,855,023	309,157	0.0349	0.9651	59.51
53.5	8,515,663	30,259	0.0036	0.9964	57.43
54.5	8,404,976	120,402	0.0143	0.9857	57.23
55.5	8,288,766	26,377	0.0032	0.9968	56.41
56.5	8,250,553	89,778	0.0109	0.9891	56.23
57.5	7,634,873	33,451	0.0044	0.9956	55.62
58.5	7,227,739	195,887	0.0271	0.9729	55.37
59.5	7,009,062	96,460	0.0138	0.9862	53.87
60.5	6,852,284	8,081	0.0012	0.9988	53.13
61.5	5,665,619	83,786	0.0148	0.9852	53.07
62.5	4,982,425	35,150	0.0071	0.9929	52.29
63.5	4,560,094	66,816	0.0147	0.9853	51.92
64.5	4,393,318	37,985	0.0086	0.9914	51.16
65.5	3,472,845	115,308	0.0332	0.9668	50.71
66.5	3,334,604	91,153	0.0273	0.9727	49.03
67.5	2,860,978	236,289	0.0826	0.9174	47.69
68.5	2,614,581	3,379	0.0013	0.9987	43.75
69.5	816,110		0.0000	1.0000	43.69
70.5	703,373		0.0000	1.0000	43.69
71.5	692,181		0.0000	1.0000	43.69
72.5	686,775	8,562	0.0125	0.9875	43.69
73.5	675,779		0.0000	1.0000	43.15
74.5	674,940	1,884	0.0028	0.9972	43.15
75.5	409,156		0.0000	1.0000	43.03
76.5	404,063	206	0.0005	0.9995	43.03
77.5	403,857		0.0000	1.0000	43.01
78.5	400,533		0.0000	1.0000	43.01

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1890-2023 EXPERIENCE BAND 1955-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	400,533	7,818	0.0195	0.9805	43.01
80.5	392,005	8,368	0.0213	0.9787	42.17
81.5	383,154	930	0.0024	0.9976	41.27
82.5	379,910	30,187	0.0795	0.9205	41.17
83.5	347,283		0.0000	1.0000	37.90
84.5	333,747		0.0000	1.0000	37.90
85.5	333,723		0.0000	1.0000	37.90
86.5	333,723		0.0000	1.0000	37.90
87.5	333,723		0.0000	1.0000	37.90
88.5	333,723	1,599	0.0048	0.9952	37.90
89.5	332,124	23,422	0.0705	0.9295	37.71
90.5	308,702	3,083	0.0100	0.9900	35.05
91.5	305,619		0.0000	1.0000	34.70
92.5	305,619		0.0000	1.0000	34.70
93.5	304,622		0.0000	1.0000	34.70
94.5	252,260		0.0000	1.0000	34.70
95.5	212,957		0.0000	1.0000	34.70
96.5					34.70

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1911-2023 EXPERIENCE BAND 1999-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	91,018,342		0.0000	1.0000	100.00
0.5	91,660,987	94,209	0.0010	0.9990	100.00
1.5	91,410,908	2,035	0.0000	1.0000	99.90
2.5	91,916,010	6,409	0.0001	0.9999	99.89
3.5	89,603,930	65,222	0.0007	0.9993	99.89
4.5	99,996,371	54,759	0.0005	0.9995	99.82
5.5	94,629,317	161,035	0.0017	0.9983	99.76
6.5	94,632,341	136,091	0.0014	0.9986	99.59
7.5	93,958,385	256,020	0.0027	0.9973	99.45
8.5	98,525,120	277,219	0.0028	0.9972	99.18
9.5	97,851,861	53,249	0.0005	0.9995	98.90
10.5	73,378,038	362,610	0.0049	0.9951	98.84
11.5	74,380,422	528,136	0.0071	0.9929	98.36
12.5	71,812,647	226,590	0.0032	0.9968	97.66
13.5	66,161,524	405,730	0.0061	0.9939	97.35
14.5	70,000,310	50,675	0.0007	0.9993	96.75
15.5	65,827,342	541,339	0.0082	0.9918	96.68
16.5	62,424,198	929,676	0.0149	0.9851	95.89
17.5	68,667,634	616,335	0.0090	0.9910	94.46
18.5	66,064,394	1,178,297	0.0178	0.9822	93.61
19.5	64,102,634	2,623,700	0.0409	0.9591	91.94
20.5	61,161,995	865,169	0.0141	0.9859	88.18
21.5	60,036,899	1,343,305	0.0224	0.9776	86.93
22.5	58,583,392	118,231	0.0020	0.9980	84.99
23.5	53,063,217	1,020,714	0.0192	0.9808	84.81
24.5	52,098,997	1,174,356	0.0225	0.9775	83.18
25.5	50,240,294	156,617	0.0031	0.9969	81.31
26.5	50,261,309	893,930	0.0178	0.9822	81.05
27.5	48,351,585	1,223,599	0.0253	0.9747	79.61
28.5	45,900,026	1,981,514	0.0432	0.9568	77.60
29.5	33,742,576	66,758	0.0020	0.9980	74.25
30.5	30,316,258	227,552	0.0075	0.9925	74.10
31.5	27,403,512	975,274	0.0356	0.9644	73.55
32.5	20,660,234	194,523	0.0094	0.9906	70.93
33.5	15,002,475	63,728	0.0042	0.9958	70.26
34.5	13,047,024	7,721	0.0006	0.9994	69.96
35.5	12,577,521	46,061	0.0037	0.9963	69.92
36.5	13,224,501	45,050	0.0034	0.9966	69.66
37.5	13,247,978	7,050	0.0005	0.9995	69.43
38.5	13,333,641	613,076	0.0460	0.9540	69.39

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2023 EXPERIENCE BAND 1999-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	10,961,062	626,514	0.0572	0.9428	66.20
40.5	11,377,515	413	0.0000	1.0000	62.42
41.5	11,338,983	19,683	0.0017	0.9983	62.41
42.5	6,633,115	8,512	0.0013	0.9987	62.30
43.5	6,638,045	216,759	0.0327	0.9673	62.22
44.5	8,925,027	8,193	0.0009	0.9991	60.19
45.5	8,862,983	243,955	0.0275	0.9725	60.14
46.5	8,601,447	44,133	0.0051	0.9949	58.48
47.5	8,514,680	113,450	0.0133	0.9867	58.18
48.5	8,344,171	30,686	0.0037	0.9963	57.41
49.5	8,259,804	23,857	0.0029	0.9971	57.20
50.5	8,522,007	32,920	0.0039	0.9961	57.03
51.5	8,115,041	118,645	0.0146	0.9854	56.81
52.5	7,929,468	270,891	0.0342	0.9658	55.98
53.5	7,631,956	14,609	0.0019	0.9981	54.07
54.5	7,536,919	115,642	0.0153	0.9847	53.96
55.5	7,417,168	20,933	0.0028	0.9972	53.14
56.5	7,384,881	89,124	0.0121	0.9879	52.99
57.5	6,818,123	33,214	0.0049	0.9951	52.35
58.5	6,413,407	195,868	0.0305	0.9695	52.09
59.5	6,208,934	96,460	0.0155	0.9845	50.50
60.5	6,052,445	8,048	0.0013	0.9987	49.72
61.5	4,865,813	83,296	0.0171	0.9829	49.65
62.5	4,183,109	33,129	0.0079	0.9921	48.80
63.5	3,762,798	65,173	0.0173	0.9827	48.41
64.5	3,597,408	6,876	0.0019	0.9981	47.57
65.5	2,708,044	38,112	0.0141	0.9859	47.48
66.5	2,649,359	4,407	0.0017	0.9983	46.82
67.5	2,262,479	16,919	0.0075	0.9925	46.74
68.5	2,236,655	3,379	0.0015	0.9985	46.39
69.5	493,166		0.0000	1.0000	46.32
70.5	419,732		0.0000	1.0000	46.32
71.5	645,609		0.0000	1.0000	46.32
72.5	640,203	8,562	0.0134	0.9866	46.32
73.5	629,207		0.0000	1.0000	45.70
74.5	628,368	1,884	0.0030	0.9970	45.70
75.5	362,585		0.0000	1.0000	45.56
76.5	357,491	206	0.0006	0.9994	45.56
77.5	357,285		0.0000	1.0000	45.54
78.5	353,961		0.0000	1.0000	45.54

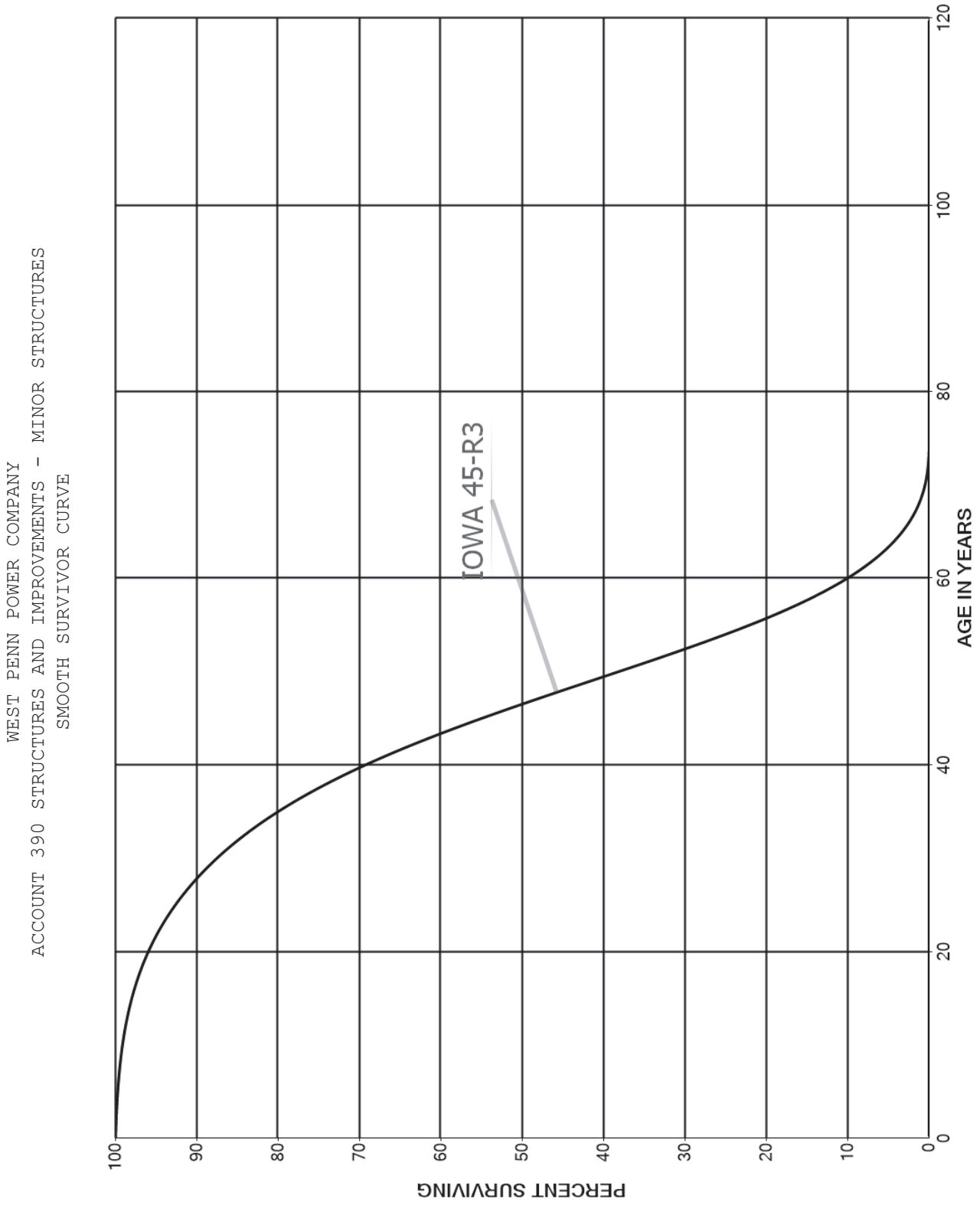
WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

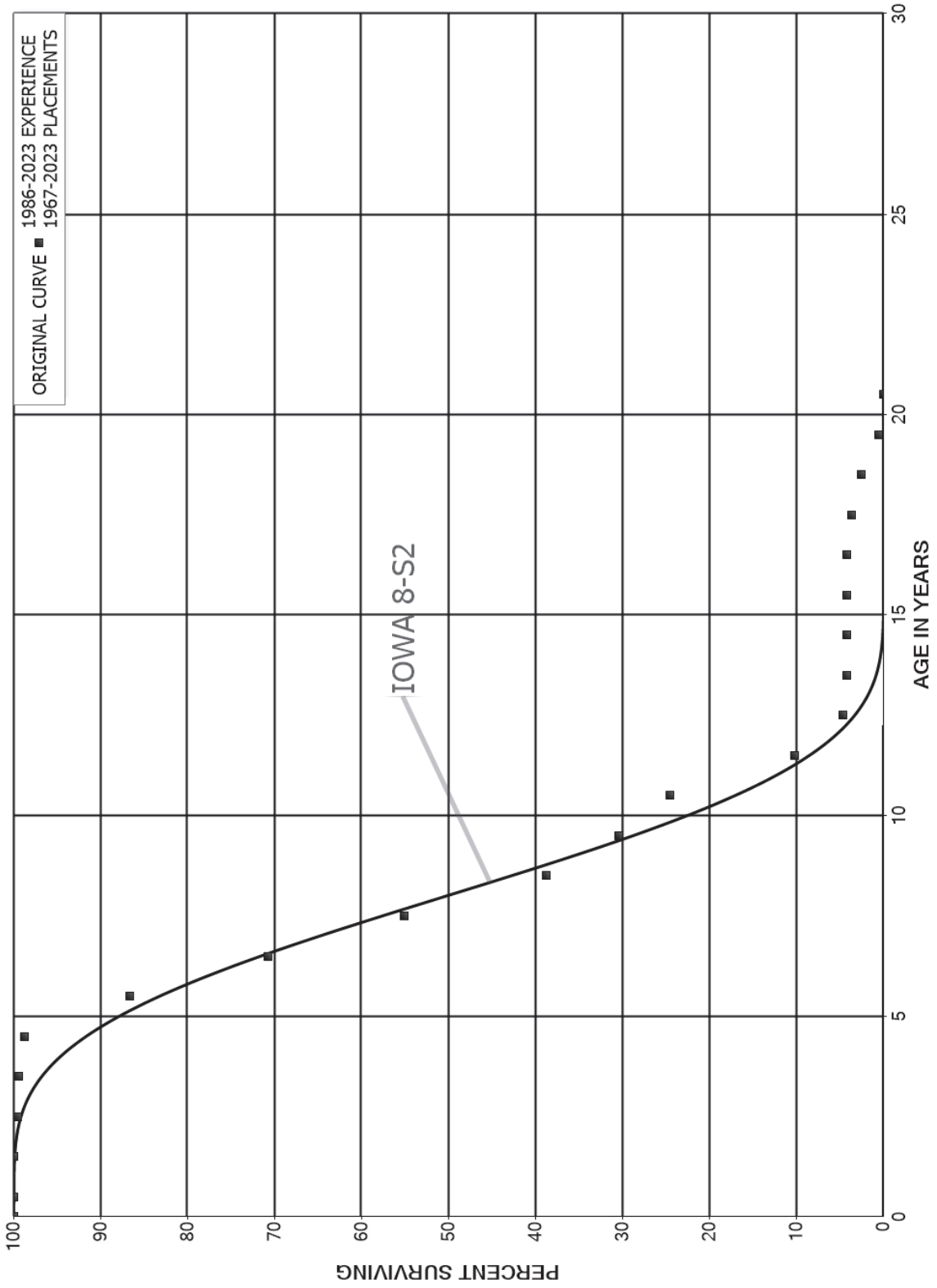
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2023 EXPERIENCE BAND 1999-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	353,961	7,818	0.0221	0.9779	45.54
80.5	345,433	8,368	0.0242	0.9758	44.53
81.5	336,582		0.0000	1.0000	43.45
82.5	334,268	7,926	0.0237	0.9763	43.45
83.5	324,160		0.0000	1.0000	42.42
84.5	310,623		0.0000	1.0000	42.42
85.5	310,599		0.0000	1.0000	42.42
86.5	310,599		0.0000	1.0000	42.42
87.5	333,723		0.0000	1.0000	42.42
88.5	333,723	1,599	0.0048	0.9952	42.42
89.5	332,124	23,422	0.0705	0.9295	42.22
90.5	308,702	3,083	0.0100	0.9900	39.24
91.5	305,619		0.0000	1.0000	38.85
92.5	305,619		0.0000	1.0000	38.85
93.5	304,622		0.0000	1.0000	38.85
94.5	252,260		0.0000	1.0000	38.85
95.5	212,957		0.0000	1.0000	38.85
96.5					38.85


WEST PENN POWER COMPANY
ACCOUNT 390 STRUCTURES AND IMPROVEMENTS - MINOR STRUCTURES
SMOOTH SURVIVOR CURVE
IOWA 45-R3
PERCENT SURVIVING
100
90
80
70
60
50
40
30
20
10
0
AGE IN YEARS
0
20
40
60
80
100
120

WEST PENN POWER COMPANY
ACCOUNT 392.10 TRANSPORTATION EQUIPMENT - AUTOS
ORIGINAL AND SMOOTH SURVIVOR CURVES



WEST PENN POWER COMPANY

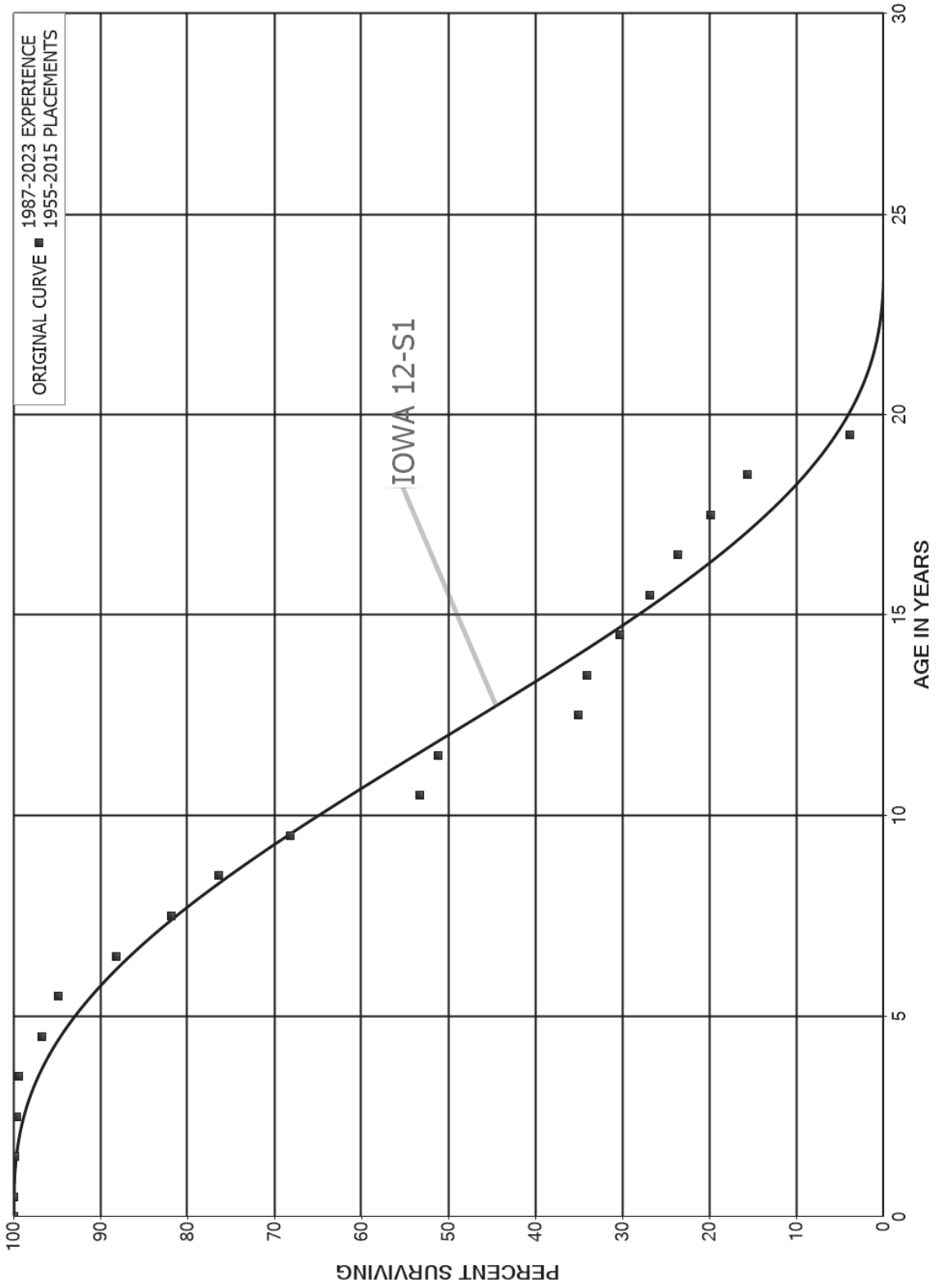
ACCOUNT 392.10 TRANSPORTATION EQUIPMENT - AUTOS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1967-2023 EXPERIENCE BAND 1986-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	10,556,438		0.0000	1.0000	100.00
0.5	9,552,891		0.0000	1.0000	100.00
1.5	8,944,480	47,623	0.0053	0.9947	100.00
2.5	6,548,456	8,185	0.0012	0.9988	99.47
3.5	6,111,940	38,778	0.0063	0.9937	99.34
4.5	2,418,821	297,168	0.1229	0.8771	98.71
5.5	2,121,653	387,979	0.1829	0.8171	86.59
6.5	1,684,128	374,522	0.2224	0.7776	70.75
7.5	1,309,606	386,814	0.2954	0.7046	55.02
8.5	918,735	199,325	0.2170	0.7830	38.77
9.5	719,409	139,032	0.1933	0.8067	30.36
10.5	580,378	338,002	0.5824	0.4176	24.49
11.5	241,553	131,471	0.5443	0.4557	10.23
12.5	110,082	12,062	0.1096	0.8904	4.66
13.5	98,019		0.0000	1.0000	4.15
14.5	98,019		0.0000	1.0000	4.15
15.5	98,019		0.0000	1.0000	4.15
16.5	98,019	13,462	0.1373	0.8627	4.15
17.5	84,557	25,963	0.3070	0.6930	3.58
18.5	61,713	48,255	0.7819	0.2181	2.48
19.5	13,458	13,458	1.0000		0.54
20.5					

WEST PENN POWER COMPANY
ACCOUNT 392.20 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS
ORIGINAL AND SMOOTH SURVIVOR CURVES



WEST PENN POWER COMPANY

ACCOUNT 392.20 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1955-2015 EXPERIENCE BAND 1987-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,314,751		0.0000	1.0000	100.00
0.5	3,631,831	4,218	0.0012	0.9988	100.00
1.5	3,627,614	9,977	0.0028	0.9972	99.88
2.5	3,599,373	8,670	0.0024	0.9976	99.61
3.5	3,590,704	96,542	0.0269	0.9731	99.37
4.5	3,519,269	69,307	0.0197	0.9803	96.70
5.5	3,442,484	240,489	0.0699	0.9301	94.79
6.5	3,228,948	231,870	0.0718	0.9282	88.17
7.5	2,997,078	199,883	0.0667	0.9333	81.84
8.5	2,277,613	246,205	0.1081	0.8919	76.38
9.5	1,681,564	367,481	0.2185	0.7815	68.12
10.5	1,214,648	46,530	0.0383	0.9617	53.24
11.5	944,439	297,076	0.3146	0.6854	51.20
12.5	647,363	18,471	0.0285	0.9715	35.09
13.5	628,892	71,186	0.1132	0.8868	34.09
14.5	472,844	53,081	0.1123	0.8877	30.23
15.5	419,763	49,858	0.1188	0.8812	26.84
16.5	369,905	59,026	0.1596	0.8404	23.65
17.5	310,879	65,921	0.2120	0.7880	19.88
18.5	68,712	51,706	0.7525	0.2475	15.66
19.5	17,006		0.0000	1.0000	3.88
20.5	17,006		0.0000	1.0000	3.88
21.5	17,006		0.0000	1.0000	3.88
22.5	7,029		0.0000	1.0000	3.88
23.5	7,029	7,029	1.0000		3.88
24.5					
25.5					
26.5					
27.5					
28.5					
29.5					
30.5	6,289		0.0000		
31.5	11,335	5,046	0.4452		
32.5	6,289		0.0000		
33.5	6,289		0.0000		
34.5	6,289		0.0000		
35.5	6,289		0.0000		
36.5	6,289		0.0000		
37.5	6,289		0.0000		
38.5	6,289		0.0000		

WEST PENN POWER COMPANY

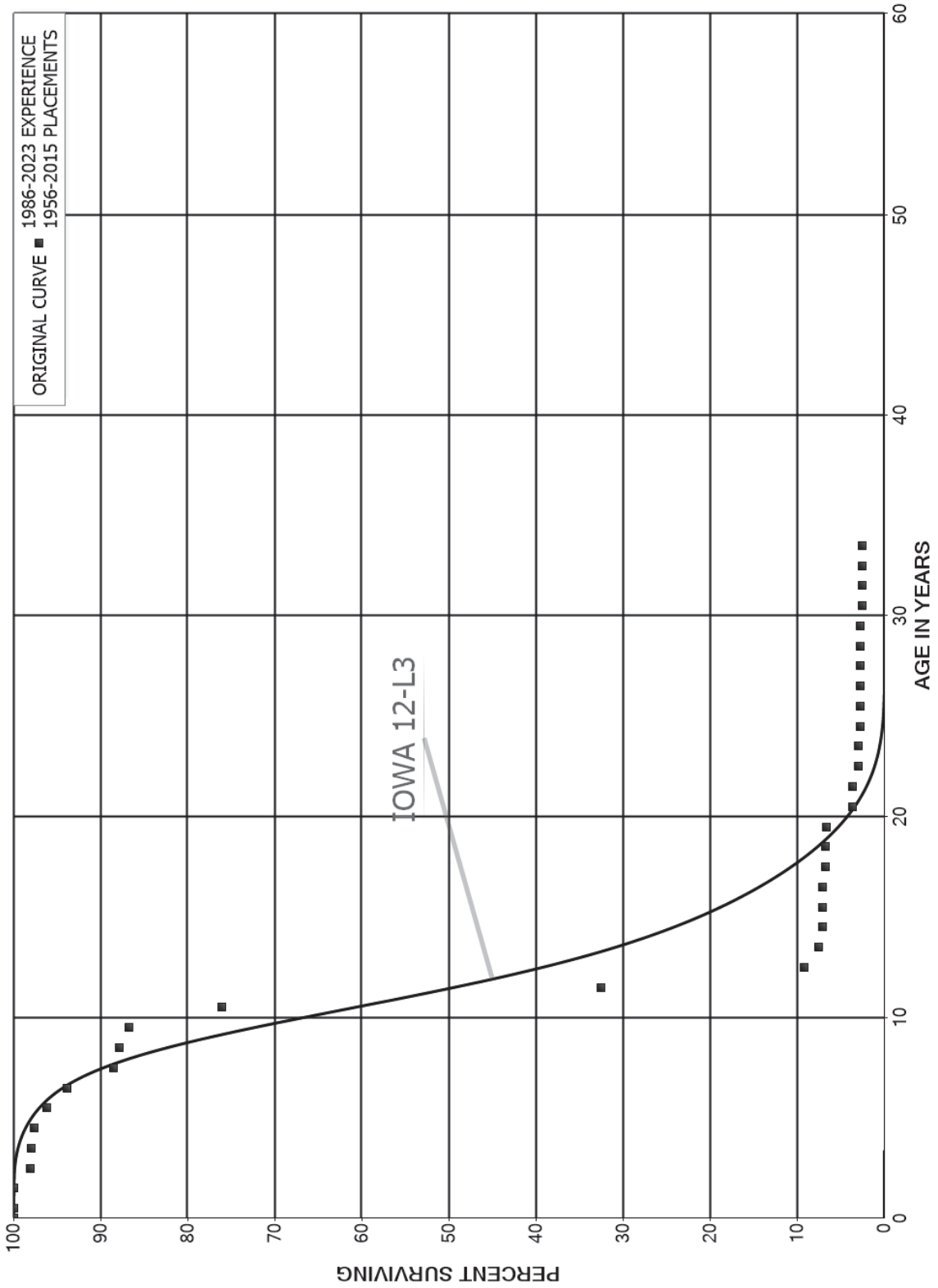
ACCOUNT 392.20 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1955-2015 EXPERIENCE BAND 1987-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,289		0.0000		
40.5	6,289		0.0000		
41.5	6,289		0.0000		
42.5	6,289		0.0000		
43.5	6,289		0.0000		
44.5	6,289		0.0000		
45.5	6,289		0.0000		
46.5	6,289		0.0000		
47.5	6,289		0.0000		
48.5	6,289		0.0000		
49.5	6,289		0.0000		
50.5	6,289		0.0000		
51.5	6,289		0.0000		
52.5	6,289		0.0000		
53.5	6,289		0.0000		
54.5	6,289		0.0000		
55.5	6,289		0.0000		
56.5	6,289		0.0000		
57.5	6,289		0.0000		
58.5	6,289		0.0000		
59.5	6,289		0.0000		
60.5	6,289		0.0000		
61.5	6,289		0.0000		
62.5	6,289		0.0000		
63.5	6,289		0.0000		
64.5	6,289		0.0000		
65.5	6,289		0.0000		
66.5	6,289		0.0000		
67.5					

WEST PENN POWER COMPANY
ACCOUNT 392.30 TRANSPORTATION EQUIPMENT - MEDIUM AND HEAVY TRUCKS
ORIGINAL AND SMOOTH SURVIVOR CURVES



WEST PENN POWER COMPANY

ACCOUNT 392.30 TRANSPORTATION EQUIPMENT - MEDIUM AND HEAVY TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1956-2015 EXPERIENCE BAND 1986-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	9,807,852		0.0000	1.0000	100.00
0.5	9,807,852	0	0.0000	1.0000	100.00
1.5	9,807,852	194,357	0.0198	0.9802	100.00
2.5	9,613,495	1,266	0.0001	0.9999	98.02
3.5	9,612,229	40,640	0.0042	0.9958	98.01
4.5	9,571,589	133,717	0.0140	0.9860	97.59
5.5	9,437,872	234,042	0.0248	0.9752	96.23
6.5	9,196,612	524,830	0.0571	0.9429	93.84
7.5	8,671,782	63,805	0.0074	0.9926	88.49
8.5	8,535,643	106,354	0.0125	0.9875	87.84
9.5	7,859,702	965,072	0.1228	0.8772	86.74
10.5	6,894,629	3,952,848	0.5733	0.4267	76.09
11.5	2,941,781	2,107,734	0.7165	0.2835	32.47
12.5	834,047	151,439	0.1816	0.8184	9.20
13.5	682,608	41,059	0.0602	0.9398	7.53
14.5	641,549		0.0000	1.0000	7.08
15.5	669,587		0.0000	1.0000	7.08
16.5	688,000	31,863	0.0463	0.9537	7.08
17.5	678,950		0.0000	1.0000	6.75
18.5	715,285	17,768	0.0248	0.9752	6.75
19.5	404,564	185,566	0.4587	0.5413	6.58
20.5	218,998		0.0000	1.0000	3.56
21.5	218,998	41,380	0.1889	0.8111	3.56
22.5	177,618		0.0000	1.0000	2.89
23.5	185,202	9,207	0.0497	0.9503	2.89
24.5	175,995		0.0000	1.0000	2.75
25.5	175,995		0.0000	1.0000	2.75
26.5	175,995		0.0000	1.0000	2.75
27.5	175,995		0.0000	1.0000	2.75
28.5	175,995		0.0000	1.0000	2.75
29.5	181,692	14,903	0.0820	0.9180	2.75
30.5	166,789		0.0000	1.0000	2.52
31.5	166,789		0.0000	1.0000	2.52
32.5	166,789		0.0000	1.0000	2.52
33.5	103,179		0.0000	1.0000	2.52
34.5	7,584		0.0000	1.0000	2.52
35.5	7,584		0.0000	1.0000	2.52
36.5	7,584		0.0000	1.0000	2.52
37.5	7,584		0.0000	1.0000	2.52
38.5	7,584		0.0000	1.0000	2.52

WEST PENN POWER COMPANY

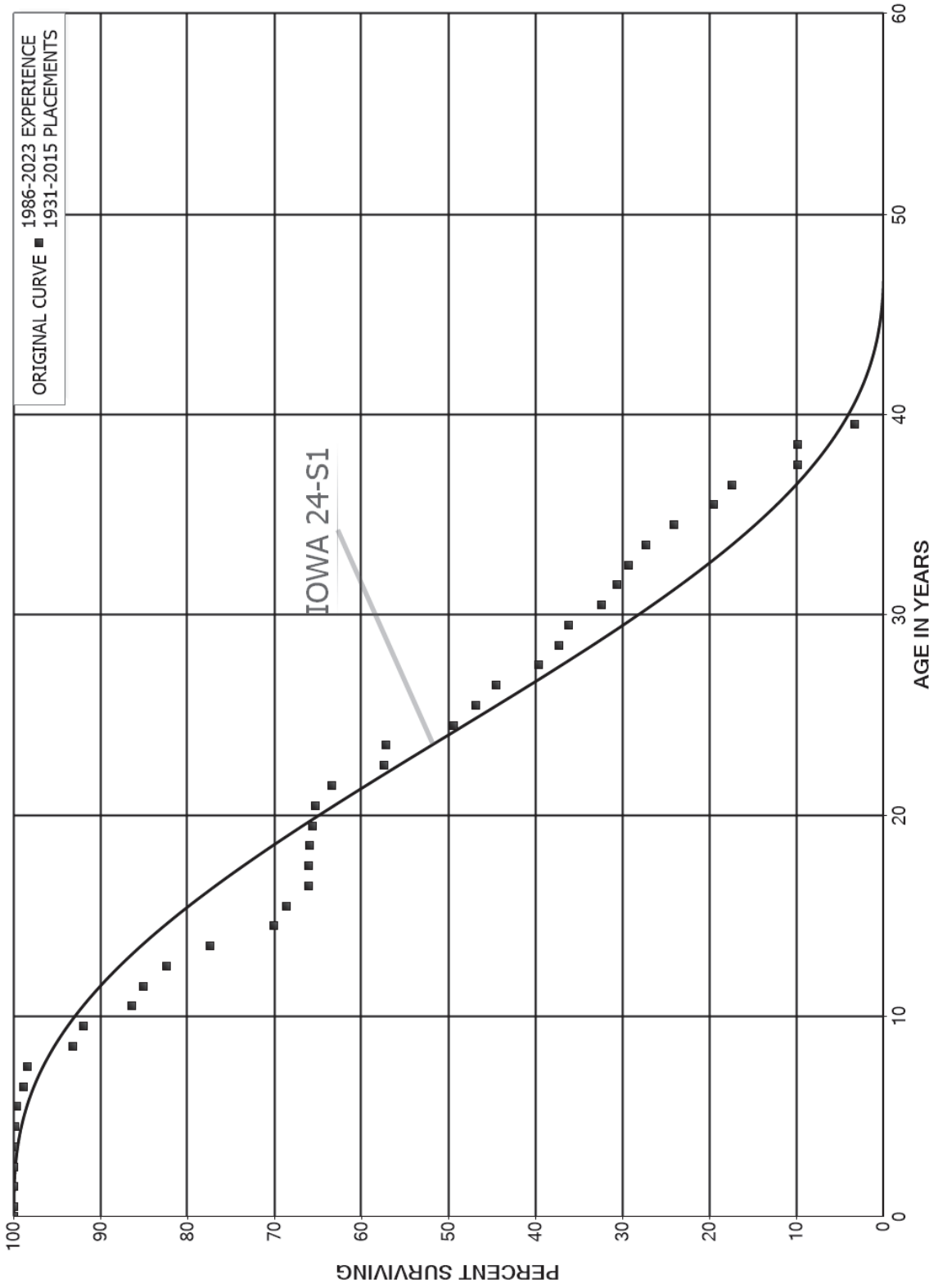
ACCOUNT 392.30 TRANSPORTATION EQUIPMENT - MEDIUM AND HEAVY TRUCKS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2015 EXPERIENCE BAND 1986-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	7,584		0.0000	1.0000	2.52
40.5	7,584		0.0000	1.0000	2.52
41.5	7,584		0.0000	1.0000	2.52
42.5	7,584		0.0000	1.0000	2.52
43.5	7,584	7,584	1.0000		2.52
44.5					

WEST PENN POWER COMPANY
ACCOUNT 392.40 TRANSPORTATION EQUIPMENT - TRAILERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



WEST PENN POWER COMPANY

ACCOUNT 392.40 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1931-2015 EXPERIENCE BAND 1986-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,071,006	436	0.0004	0.9996	100.00
0.5	1,070,571		0.0000	1.0000	99.96
1.5	1,070,571		0.0000	1.0000	99.96
2.5	1,070,571	135	0.0001	0.9999	99.96
3.5	1,070,436	1,198	0.0011	0.9989	99.95
4.5	1,069,238	2,421	0.0023	0.9977	99.83
5.5	1,066,817	8,496	0.0080	0.9920	99.61
6.5	1,052,814	4,446	0.0042	0.9958	98.82
7.5	1,048,367	56,092	0.0535	0.9465	98.40
8.5	718,400	8,755	0.0122	0.9878	93.13
9.5	695,043	42,299	0.0609	0.9391	92.00
10.5	652,744	10,391	0.0159	0.9841	86.40
11.5	644,619	19,846	0.0308	0.9692	85.02
12.5	625,390	37,649	0.0602	0.9398	82.41
13.5	587,742	55,751	0.0949	0.9051	77.45
14.5	533,888	11,713	0.0219	0.9781	70.10
15.5	528,198	18,927	0.0358	0.9642	68.56
16.5	525,646		0.0000	1.0000	66.10
17.5	537,049	1,481	0.0028	0.9972	66.10
18.5	473,895	2,070	0.0044	0.9956	65.92
19.5	461,707	2,391	0.0052	0.9948	65.63
20.5	445,822	13,243	0.0297	0.9703	65.29
21.5	370,908	34,772	0.0937	0.9063	63.35
22.5	350,927	1,581	0.0045	0.9955	57.42
23.5	422,098	57,485	0.1362	0.8638	57.16
24.5	369,804	18,689	0.0505	0.9495	49.37
25.5	358,706	18,301	0.0510	0.9490	46.88
26.5	336,448	36,874	0.1096	0.8904	44.49
27.5	299,574	17,722	0.0592	0.9408	39.61
28.5	281,852	8,663	0.0307	0.9693	37.27
29.5	279,478	29,112	0.1042	0.8958	36.12
30.5	200,329	10,985	0.0548	0.9452	32.36
31.5	189,343	8,334	0.0440	0.9560	30.58
32.5	191,188	12,468	0.0652	0.9348	29.24
33.5	137,434	16,607	0.1208	0.8792	27.33
34.5	69,524	13,106	0.1885	0.8115	24.03
35.5	61,272	6,739	0.1100	0.8900	19.50
36.5	25,671	11,142	0.4340	0.5660	17.35
37.5	14,529		0.0000	1.0000	9.82
38.5	14,529	9,735	0.6701	0.3299	9.82

WEST PENN POWER COMPANY

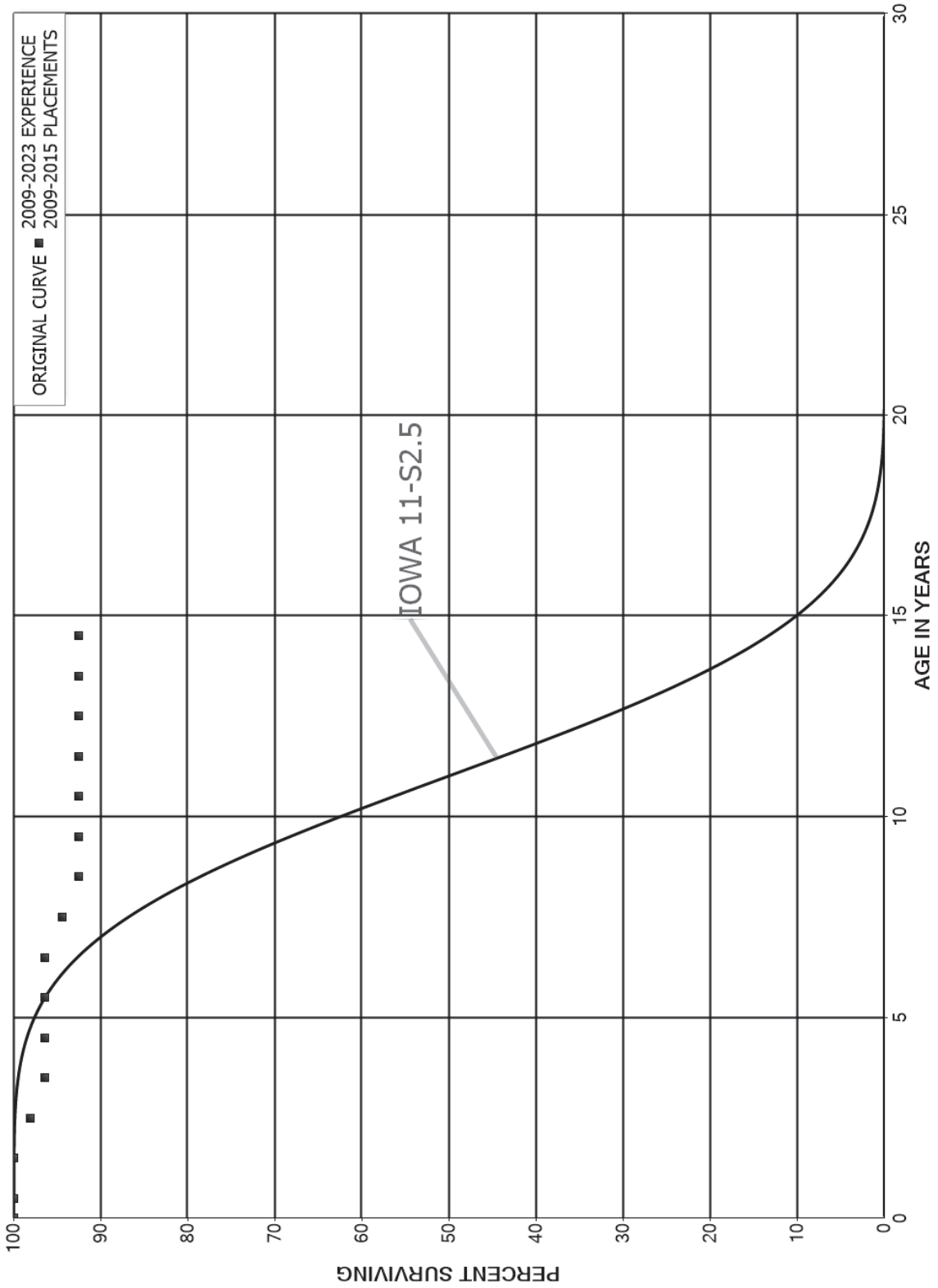
ACCOUNT 392.40 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1931-2015 EXPERIENCE BAND 1986-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,794		0.0000	1.0000	3.24
40.5	4,794		0.0000	1.0000	3.24
41.5	4,794	1,072	0.2236	0.7764	3.24
42.5	3,722		0.0000	1.0000	2.52
43.5	3,722	1,020	0.2741	0.7259	2.52
44.5	3,438		0.0000	1.0000	1.83
45.5	3,438		0.0000	1.0000	1.83
46.5	4,165	736	0.1767	0.8233	1.83
47.5	6,330		0.0000	1.0000	1.50
48.5	7,595		0.0000	1.0000	1.50
49.5	7,595	1,424	0.1875	0.8125	1.50
50.5	10,357	552	0.0533	0.9467	1.22
51.5	12,766	699	0.0547	0.9453	1.16
52.5	12,814	712	0.0556	0.9444	1.09
53.5	12,102	794	0.0656	0.9344	1.03
54.5	10,573	753	0.0712	0.9288	0.96
55.5	9,820	1,399	0.1425	0.8575	0.90
56.5	7,184	769	0.1070	0.8930	0.77
57.5	6,415	2,147	0.3347	0.6653	0.69
58.5	4,268	1,377	0.3227	0.6773	0.46
59.5	2,891		0.0000	1.0000	0.31
60.5	2,891	730	0.2526	0.7474	0.31
61.5	2,161		0.0000	1.0000	0.23
62.5	2,161		0.0000	1.0000	0.23
63.5	2,161		0.0000	1.0000	0.23
64.5	2,161		0.0000	1.0000	0.23
65.5	2,161		0.0000	1.0000	0.23
66.5	2,161		0.0000	1.0000	0.23
67.5	2,161	753	0.3485	0.6515	0.23
68.5	1,408		0.0000	1.0000	0.15
69.5	1,408		0.0000	1.0000	0.15
70.5	1,408	1,408	1.0000		0.15
71.5					

WEST PENN POWER COMPANY
ACCOUNT 392.60 TRANSPORTATION EQUIPMENT - ALL TERRAIN VEHICLES
ORIGINAL AND SMOOTH SURVIVOR CURVES



WEST PENN POWER COMPANY

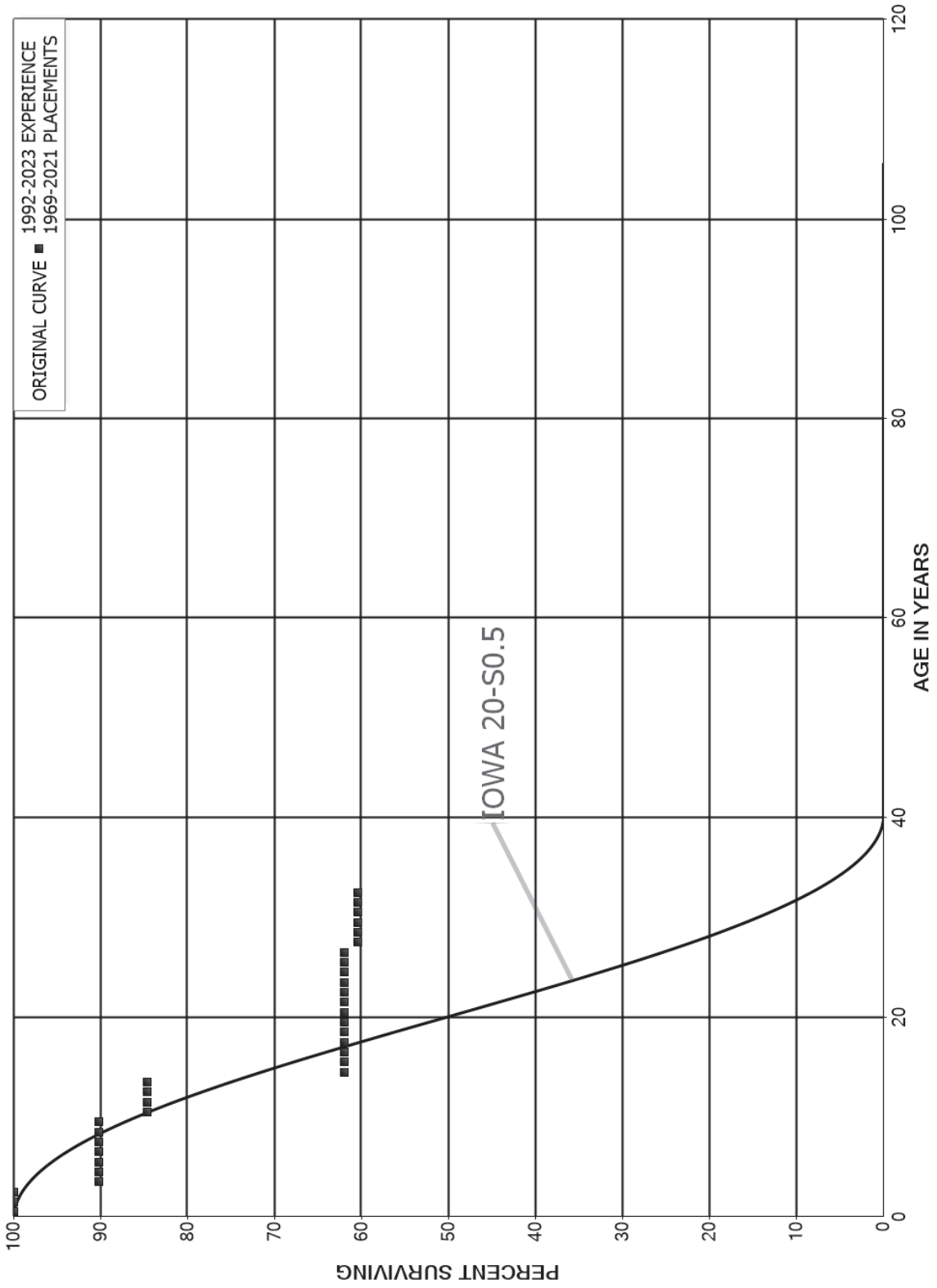
ACCOUNT 392.60 TRANSPORTATION EQUIPMENT - ALL TERRAIN VEHICLES

ORIGINAL LIFE TABLE

PLACEMENT BAND 2009-2015 EXPERIENCE BAND 2009-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	217,161		0.0000	1.0000	100.00
0.5	217,161		0.0000	1.0000	100.00
1.5	217,161	4,174	0.0192	0.9808	100.00
2.5	212,987	3,749	0.0176	0.9824	98.08
3.5	209,238		0.0000	1.0000	96.35
4.5	209,238		0.0000	1.0000	96.35
5.5	209,238		0.0000	1.0000	96.35
6.5	209,238	4,162	0.0199	0.9801	96.35
7.5	205,076	4,217	0.0206	0.9794	94.44
8.5	179,902		0.0000	1.0000	92.49
9.5	121,553		0.0000	1.0000	92.49
10.5	108,472		0.0000	1.0000	92.49
11.5	108,472		0.0000	1.0000	92.49
12.5	108,472		0.0000	1.0000	92.49
13.5	108,472		0.0000	1.0000	92.49
14.5					92.49

WEST PENN POWER COMPANY
ACCOUNT 396.00 POWER OPERATED EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



WEST PENN POWER COMPANY

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1969-2021 EXPERIENCE BAND 1992-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	223,282		0.0000	1.0000	100.00
0.5	223,282		0.0000	1.0000	100.00
1.5	317,168		0.0000	1.0000	100.00
2.5	313,405	30,738	0.0981	0.9019	100.00
3.5	282,667		0.0000	1.0000	90.19
4.5	268,098		0.0000	1.0000	90.19
5.5	255,780	0	0.0000	1.0000	90.19
6.5	255,780		0.0000	1.0000	90.19
7.5	213,308		0.0000	1.0000	90.19
8.5	203,315		0.0000	1.0000	90.19
9.5	203,285	12,561	0.0618	0.9382	90.19
10.5	183,555		0.0000	1.0000	84.62
11.5	183,555		0.0000	1.0000	84.62
12.5	183,555		0.0000	1.0000	84.62
13.5	250,837	67,282	0.2682	0.7318	84.62
14.5	202,043		0.0000	1.0000	61.92
15.5	202,043		0.0000	1.0000	61.92
16.5	180,779		0.0000	1.0000	61.92
17.5	180,779		0.0000	1.0000	61.92
18.5	168,440		0.0000	1.0000	61.92
19.5	168,440		0.0000	1.0000	61.92
20.5	168,440		0.0000	1.0000	61.92
21.5	168,440		0.0000	1.0000	61.92
22.5	171,653		0.0000	1.0000	61.92
23.5	126,586		0.0000	1.0000	61.92
24.5	126,586		0.0000	1.0000	61.92
25.5	126,586		0.0000	1.0000	61.92
26.5	126,586	3,213	0.0254	0.9746	61.92
27.5	123,373		0.0000	1.0000	60.35
28.5	123,373		0.0000	1.0000	60.35
29.5	123,373		0.0000	1.0000	60.35
30.5	123,373		0.0000	1.0000	60.35
31.5	123,373		0.0000	1.0000	60.35
32.5	104,885		0.0000	1.0000	60.35
33.5					60.35

PART VII. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

WEST PENN POWER COMPANY

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1901	2,125	2,125			0.0
1903	4,776	4,776			0.0
1905	531	531			0.0
1906	8,066	8,066			0.0
1907	3,001	3,001			0.0
1908	1,347	1,346	1	1	0.0
1909	249	249		1	0.0
1910	6,413	6,089	324	325	0.0
1911	2,244	2,244		325	0.0
1912	98,560	98,560		325	0.0
1913	34,962	32,931	2,031	2,356	0.0
1914	27,215	25,287	1,928	4,284	0.0
1915	62,614	58,855	3,759	8,043	0.0
1916	51,531	46,020	5,511	13,554	0.0
1917	31,350	28,374	2,976	16,530	0.0
1918	27,145	24,409	2,736	19,266	0.0
1919	38,246	34,320	3,926	23,192	0.0
1920	29,758	26,362	3,396	26,588	0.0
1921	214,664	198,191	16,473	43,061	0.0
1922	167,603	147,279	20,324	63,385	0.0
1923	215,263	192,649	22,614	85,999	0.0
1924	218,235	194,926	23,309	109,308	0.0
1925	229,398	199,409	29,989	139,297	0.0
1926	301,224	263,661	37,563	176,860	0.0
1927	563,162	515,046	48,116	224,976	0.0
1928	525,592	461,247	64,345	289,321	0.0
1929	418,226	350,066	68,160	357,481	0.0
1930	379,240	304,760	74,480	431,961	0.0
1931	498,864	421,167	77,697	509,658	0.0
1932	464,088	411,650	52,438	562,096	0.0
1933	205,938	170,739	35,199	597,295	0.0
1934	102,693	81,709	20,984	618,279	0.0
1935	141,022	110,880	30,142	648,421	0.0
1936	496,742	384,078	112,664	761,085	0.0
1937	188,599	165,087	23,512	784,597	0.0
1938	273,807	234,454	39,353	823,950	0.0
1939	623,701	482,949	140,752	964,702	0.0
1940	388,906	302,436	86,470	1,051,172	0.0
1941	842,302	674,071	168,231	1,219,403	0.1
1942	288,903	232,328	56,575	1,275,978	0.1
1943	366,740	310,436	56,304	1,332,282	0.1
1944	208,986	182,601	26,385	1,358,667	0.1
1945	346,572	292,825	53,747	1,412,414	0.1
1946	629,101	520,657	108,444	1,520,858	0.1
1947	1,077,741	865,828	211,913	1,732,771	0.1
1948	1,544,886	1,269,168	275,718	2,008,489	0.1

WEST PENN POWER COMPANY

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1949	1,731,538	1,357,598	373,940	2,382,429	0.1
1950	2,413,468	1,908,394	505,074	2,887,503	0.1
1951	2,426,553	1,932,113	494,440	3,381,943	0.1
1952	2,282,259	1,834,215	448,044	3,829,987	0.2
1953	2,197,596	1,809,739	387,857	4,217,844	0.2
1954	3,049,947	2,468,740	581,207	4,799,051	0.2
1955	2,342,910	1,916,870	426,040	5,225,091	0.2
1956	14,773,457	12,479,086	2,294,371	7,519,462	0.3
1957	3,705,780	3,123,229	582,551	8,102,013	0.4
1958	4,273,184	3,453,466	819,718	8,921,731	0.4
1959	3,339,624	2,672,227	667,397	9,589,128	0.4
1960	4,789,798	3,874,385	915,413	10,504,541	0.5
1961	4,205,799	3,379,507	826,292	11,330,833	0.5
1962	5,246,660	4,263,083	983,577	12,314,410	0.5
1963	3,200,341	2,498,686	701,655	13,016,065	0.6
1964	3,969,258	3,074,188	895,070	13,911,135	0.6
1965	5,177,575	4,041,790	1,135,785	15,046,920	0.7
1966	5,487,508	4,208,007	1,279,501	16,326,421	0.7
1967	4,735,381	3,610,360	1,125,021	17,451,442	0.8
1968	7,186,018	5,421,767	1,764,251	19,215,693	0.8
1969	6,653,049	5,047,336	1,605,713	20,821,406	0.9
1970	7,549,229	5,524,659	2,024,570	22,845,976	1.0
1971	7,500,204	5,499,571	2,000,633	24,846,609	1.1
1972	7,653,675	5,497,790	2,155,885	27,002,494	1.2
1973	8,426,712	6,008,968	2,417,744	29,420,238	1.3
1974	10,184,894	7,406,630	2,778,264	32,198,502	1.4
1975	11,774,263	8,357,803	3,416,460	35,614,962	1.5
1976	10,790,656	7,588,404	3,202,252	38,817,214	1.7
1977	13,904,955	9,850,125	4,054,830	42,872,044	1.9
1978	18,377,498	12,546,037	5,831,461	48,703,505	2.1
1979	18,517,449	12,478,135	6,039,314	54,742,819	2.4
1980	21,091,777	13,379,615	7,712,162	62,454,981	2.7
1981	21,527,897	13,867,981	7,659,916	70,114,897	3.0
1982	23,285,424	14,992,348	8,293,076	78,407,973	3.4
1983	24,333,434	15,532,488	8,800,946	87,208,919	3.8
1984	24,071,734	15,008,128	9,063,606	96,272,525	4.2
1985	29,011,809	18,020,547	10,991,262	107,263,787	4.7
1986	29,178,402	17,635,547	11,542,855	118,806,642	5.2
1987	28,861,862	17,317,279	11,544,583	130,351,225	5.7
1988	29,660,771	17,535,107	12,125,664	142,476,889	6.2
1989	39,011,241	22,774,967	16,236,274	158,713,163	6.9
1990	40,019,781	22,156,024	17,863,757	176,576,920	7.7
1991	46,096,160	25,177,086	20,919,074	197,495,994	8.6
1992	43,653,803	23,479,048	20,174,755	217,670,749	9.5
1993	38,392,896	20,696,741	17,696,155	235,366,904	10.2
1994	44,599,217	24,090,922	20,508,295	255,875,199	11.1

WEST PENN POWER COMPANY

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1995	51,509,942	24,988,271	26,521,671	282,396,870	12.3
1996	51,160,241	24,550,866	26,609,375	309,006,245	13.4
1997	59,808,569	27,837,302	31,971,267	340,977,512	14.8
1998	42,877,193	21,239,342	21,637,851	362,615,363	15.8
1999	52,210,694	22,178,565	30,032,129	392,647,492	17.1
2000	71,860,833	30,632,447	41,228,386	433,875,878	18.9
2001	21,890,044	8,986,716	12,903,328	446,779,206	19.4
2002	26,391,902	10,697,428	15,694,474	462,473,680	20.1
2003	24,553,545	9,873,690	14,679,855	477,153,535	20.8
2004	23,393,045	9,603,269	13,789,776	490,943,311	21.4
2005	39,762,801	15,226,742	24,536,059	515,479,370	22.4
2006	25,799,601	9,373,520	16,426,081	531,905,451	23.1
2007	40,963,691	14,441,807	26,521,884	558,427,335	24.3
2008	89,361,889	28,939,818	60,422,071	618,849,406	26.9
2009	19,586,627	6,219,017	13,367,610	632,217,016	27.5
2010	64,307,814	19,229,986	45,077,828	677,294,844	29.5
2011	131,335,739	55,287,455	76,048,284	753,343,128	32.8
2012	77,832,085	24,170,017	53,662,068	807,005,196	35.1
2013	119,307,528	30,936,067	88,371,461	895,376,657	38.9
2014	112,036,737	33,052,677	78,984,060	974,360,717	42.4
2015	102,236,391	30,553,470	71,682,921	1,046,043,638	45.5
2016	136,410,649	36,486,093	99,924,556	1,145,968,194	49.8
2017	120,836,836	34,154,313	86,682,523	1,232,650,717	53.6
2018	233,958,417	57,533,861	176,424,556	1,409,075,273	61.3
2019	222,627,085	43,253,758	179,373,327	1,588,448,600	69.1
2020	161,697,823	26,986,923	134,710,900	1,723,159,500	74.9
2021	147,698,321	17,092,487	130,605,834	1,853,765,334	80.6
2022	129,485,830	11,446,477	118,039,353	1,971,804,687	85.8
2023	149,153,967	8,381,585	140,772,382	2,112,577,069	91.9
2024	190,539,562	3,661,007	186,878,555	2,299,455,624	100.0
TOTAL	3,443,611,175	1,144,155,556	2,299,455,619		

UTILITY PLANT IN SERVICE

WEST PENN POWER COMPANY

ACCOUNT 303.10 MISCELLANEOUS INTANGIBLE PLANT - 7 YEAR LIFE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 7-SQUARE						
NET SALVAGE PERCENT.. 0						
2009	156.63	157	157			
2010	1,002,854.19	1,002,854	1,002,854			
2011	588,722.30	588,722	588,722			
2012	8,046,329.80	8,046,330	8,046,330			
2013	3,927,427.56	3,927,428	3,927,428			
2014	3,886,308.26	3,886,308	3,886,308			
2015	2,476,053.50	2,476,054	2,476,054			
2016	3,679,063.59	3,679,064	3,679,064			
2017	2,866,051.25	2,866,051	2,866,051			
2018	8,462,037.94	7,857,595	5,506,131	2,955,907	0.50	2,955,907
2019	5,906,851.08	4,641,072	3,252,185	2,654,666	1.50	1,769,777
2020	4,858,584.36	3,123,390	2,188,684	2,669,900	2.50	1,067,960
2021	2,300,930.04	1,150,465	806,177	1,494,753	3.50	427,072
2022	6,662,639.60	2,379,495	1,667,407	4,995,233	4.50	1,110,052
2023	5,825,708.54	1,248,391	874,798	4,950,911	5.50	900,166
2024	2,070,001.84	147,860	103,611	1,966,391	6.50	302,522
	62,559,720.48	47,021,236	40,871,961	21,687,760		8,533,456

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.5 13.64

WEST PENN POWER COMPANY

ACCOUNT 303.20 MISCELLANEOUS INTANGIBLE PLANT - 10 YEAR LIFE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	26,265,310.34	26,265,310	26,265,310			
2014	250,008.03	250,008	250,008			
2015	11,048,735.27	10,496,299	11,048,735			
2016	2,829,852.40	2,405,375	2,829,852			
2017	6,746,190.01	5,059,643	6,746,190			
2018	2,404,150.70	1,562,698	2,404,151			
2019	2,854,227.27	1,569,825	2,854,227			
2020	4,690,736.28	2,110,831	4,690,736			
2021	2,017,504.45	706,127	2,017,504			
2022	787,630.35	196,908	579,215	208,415	7.50	27,789
2023	467,539.85	70,131	206,294	261,246	8.50	30,735
	60,361,884.95	50,693,155	59,892,222	469,663		58,524

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.0 0.10

WEST PENN POWER COMPANY

ACCOUNT 303.30 MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2022	15,178.01	7,589	7,746	7,432	2.50	2,973
2023	29.21	9	9	20	3.50	6
2024	419,741.05	41,974	42,841	376,900	4.50	83,756
	434,948.27	49,572	50,596	384,353		86,735

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.4 19.94

WEST PENN POWER COMPANY

ACCOUNT 360.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
1903	1,346.13	1,346	1,346			
1905	531.48	531	531			
1906	5,832.20	5,832	5,832			
1907	2,066.98	2,067	2,067			
1908	689.19	689	689			
1909	106.95	107	107			
1910	1,707.94	1,701	1,532	176	0.44	176
1911	521.99	522	522			
1912	30,138.83	30,139	30,139			
1913	8,547.09	8,482	7,633	914	0.85	914
1914	8,099.79	8,055	7,249	851	0.61	851
1915	7,919.63	7,891	7,101	819	0.40	819
1916	5,844.20	5,771	5,193	651	1.38	472
1917	4,783.88	4,731	4,257	527	1.20	439
1918	4,029.44	3,991	3,591	438	1.03	425
1919	1,749.99	1,717	1,545	205	2.02	101
1921	12,313.14	12,106	10,894	1,419	1.77	802
1922	6,268.83	6,105	5,494	775	2.76	281
1923	27,574.85	26,869	24,179	3,396	2.67	1,272
1924	29,796.03	29,045	26,138	3,658	2.60	1,407
1925	26,376.16	25,458	22,910	3,466	3.59	965
1926	33,323.32	32,167	28,947	4,376	3.54	1,236
1927	44,437.95	42,892	38,598	5,840	3.52	1,659
1928	17,664.58	17,046	15,340	2,325	3.50	664
1929	20,292.42	19,379	17,439	2,853	4.50	634
1930	19,568.32	18,676	16,807	2,761	4.51	612
1931	15,318.04	14,609	13,147	2,171	4.54	478
1932	37,636.02	35,860	32,270	5,366	4.58	1,172
1933	11,954.78	11,266	10,138	1,817	5.59	325
1934	5,486.49	5,164	4,647	839	5.65	148
1935	6,429.77	6,043	5,438	992	5.73	173
1936	67,051.10	62,901	56,605	10,446	5.84	1,789
1937	17,372.38	16,264	14,636	2,736	5.96	459
1938	39,462.14	36,866	33,176	6,286	6.09	1,032
1939	63,470.20	58,608	52,741	10,729	7.09	1,513
1940	40,888.60	37,658	33,888	7,001	7.25	966
1941	60,811.18	55,855	50,264	10,547	7.41	1,423
1942	24,413.12	22,358	20,120	4,293	7.59	566
1943	66,033.10	60,275	54,241	11,792	7.79	1,514
1944	11,848.74	10,778	9,699	2,150	8.00	269
1945	38,002.57	34,142	30,724	7,279	8.99	810
1946	42,699.59	38,212	34,387	8,313	9.22	902
1947	76,458.80	68,140	61,319	15,140	9.46	1,600

WEST PENN POWER COMPANY

ACCOUNT 360.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
1948	102,701.95	91,138	82,015	20,687	9.71	2,130
1949	113,555.41	100,315	90,273	23,282	9.97	2,335
1950	177,733.18	156,245	140,605	37,128	10.25	3,622
1951	132,312.91	114,755	103,268	29,045	11.25	2,582
1952	110,350.98	95,211	85,680	24,671	11.53	2,140
1953	80,016.27	68,654	61,782	18,234	11.83	1,541
1954	85,927.38	73,296	65,959	19,968	12.15	1,643
1955	66,923.91	56,283	50,649	16,275	13.14	1,239
1956	61,553.31	51,440	46,291	15,262	13.47	1,133
1957	69,444.12	57,653	51,882	17,562	13.80	1,273
1958	68,534.84	56,061	50,449	18,086	14.80	1,222
1959	63,047.68	51,207	46,081	16,967	15.15	1,120
1960	135,140.89	108,086	97,266	37,875	16.15	2,345
1961	114,218.59	90,667	81,591	32,628	16.50	1,977
1962	110,911.42	87,343	78,600	32,311	16.87	1,915
1963	77,556.12	60,098	54,082	23,474	17.87	1,314
1964	78,839.01	60,580	54,516	24,323	18.24	1,333
1965	143,220.80	108,218	97,385	45,836	19.24	2,382
1966	74,025.53	55,430	49,881	24,145	19.62	1,231
1967	57,221.59	42,115	37,899	19,323	20.62	937
1968	110,813.46	80,761	72,677	38,136	21.02	1,814
1969	51,834.74	37,399	33,655	18,180	21.42	849
1970	133,210.30	94,379	84,932	48,278	22.42	2,153
1971	43,471.66	30,465	27,415	16,057	22.84	703
1972	81,637.19	56,150	50,529	31,108	23.83	1,305
1973	46,647.51	31,711	28,537	18,111	24.26	747
1974	26,882.24	17,920	16,126	10,756	25.26	426
1975	42,949.39	28,278	25,447	17,502	25.68	682
1976	17,083.94	11,019	9,916	7,168	26.69	269
1977	33,895.94	21,575	19,415	14,481	27.13	534
1978	60,649.68	37,791	34,008	26,642	28.13	947
1979	158,576.12	96,684	87,006	71,570	29.13	2,457
1980	106,745.30	64,133	57,713	49,032	29.57	1,658
1981	108,441.19	63,677	57,303	51,138	30.58	1,672
1982	106,373.60	61,484	55,329	51,045	31.03	1,645
1983	50,068.65	28,259	25,430	24,639	32.03	769
1984	186,242.84	102,583	92,314	93,929	33.03	2,844
1985	148,908.94	80,590	72,523	76,386	33.49	2,281
1986	361,961.06	190,898	171,789	190,172	34.50	5,512
1987	94,952.99	48,787	43,903	51,050	35.49	1,438
1988	133,950.93	67,471	60,717	73,234	35.96	2,037
1989	130,280.43	63,824	57,435	72,845	36.96	1,971
1990	221,120.40	105,275	94,737	126,383	37.96	3,329

WEST PENN POWER COMPANY

ACCOUNT 360.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
1991	232,572.85	107,518	96,755	135,818	38.96	3,486
1992	189,342.35	85,545	76,982	112,360	39.44	2,849
1993	84,087.10	36,813	33,128	50,959	40.45	1,260
1994	71,384.64	30,267	27,237	44,148	41.44	1,065
1995	502,549.76	206,045	185,420	317,130	42.45	7,471
1996	515,551.06	204,261	183,814	331,737	43.44	7,637
1997	622,579.46	239,693	215,700	406,879	43.93	9,262
1998	419,896.16	155,781	140,187	279,709	44.93	6,225
1999	121,829.14	43,493	39,139	82,690	45.93	1,800
2000	154,395.76	52,958	47,657	106,739	46.93	2,274
2001	56,673.04	18,645	16,779	39,894	47.93	832
2002	173,984.52	54,805	49,319	124,666	48.93	2,548
2003	85,817.01	25,831	23,245	62,572	49.93	1,253
2004	10,965.79	3,169	2,852	8,114	50.43	161
2005	326,906.37	89,899	80,900	246,006	51.42	4,784
2006	14,195.39	3,702	3,331	10,864	52.43	207
2007	252,085.02	62,215	55,987	196,098	53.42	3,671
2008	559,069.56	130,040	117,023	442,047	54.43	8,121
2009	7,234.71	1,582	1,424	5,811	55.42	105
2010	339,611.40	69,417	62,468	277,143	56.43	4,911
2011	549,038.03	104,537	94,073	454,965	57.42	7,923
2012	117,948.80	20,783	18,703	99,246	58.43	1,699
2013	139,170.36	22,573	20,314	118,856	59.42	2,000
2014	3,190.18	472	424	2,766	60.43	46
2023	172.69	4	4	169	68.92	2
	10,877,053.47	5,664,270	5,101,395	5,775,658		183,916

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.4 1.69

WEST PENN POWER COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
1903	3,430.33	3,430	3,430			
1906	1,733.22	1,664	1,733			
1912	7,453.06	7,379	7,453			
1913	7,831.03	7,684	7,831			
1915	25.87	25	26			
1921	9,597.00	9,238	9,597			
1922	1,543.59	1,487	1,544			
1924	3,100.20	2,960	3,100			
1925	2,154.91	2,058	2,155			
1926	8,621.79	8,237	8,622			
1927	1,726.86	1,650	1,727			
1928	18,215.17	17,226	18,215			
1929	17,054.22	16,123	17,054			
1930	4,433.65	4,190	4,434			
1931	73,896.27	69,788	73,896			
1932	83,553.88	78,056	83,554			
1933	16,261.22	15,177	16,261			
1934	2,206.54	2,057	2,207			
1935	17.45	16	17			
1936	4,950.43	4,600	4,950			
1937	33.85	31	34			
1938	762.86	699	763			
1939	7,237.46	6,621	7,237			
1940	1,018.36	929	1,018			
1941	10,665.32	9,708	10,665			
1942	1,130.12	1,026	1,128	2	8.41	
1943	585.21	525	577	8	9.41	1
1944	624.48	558	614	10	9.59	1
1945	1,072.31	955	1,050	22	9.79	2
1946	771.04	684	752	19	10.00	2
1947	649.77	574	631	19	10.22	2
1948	242.40	213	234	8	10.45	1
1949	3,937.15	3,448	3,792	145	10.71	14
1950	41,187.58	35,594	39,141	2,047	11.71	175
1951	22,460.84	19,316	21,241	1,220	11.97	102
1952	17,039.01	14,577	16,030	1,009	12.25	82
1953	35,398.61	30,117	33,119	2,280	12.54	182
1954	57,275.77	48,455	53,284	3,992	12.83	311
1955	41,888.56	35,228	38,739	3,150	13.14	240
1956	23,006.17	19,226	21,142	1,864	13.47	138
1957	8,201.15	6,754	7,427	774	14.47	53
1958	118,833.98	97,206	106,894	11,940	14.80	807
1959	126,631.50	102,850	113,100	13,532	15.15	893

WEST PENN POWER COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
1960	26,358.41	21,250	23,368	2,990	15.50	193
1961	111,376.81	89,113	97,994	13,383	15.87	843
1962	67,384.84	53,490	58,821	8,564	16.24	527
1963	137,220.00	107,169	117,850	19,370	17.24	1,124
1964	111,180.35	86,098	94,679	16,501	17.62	936
1965	117,297.07	90,037	99,010	18,287	18.02	1,015
1966	114,741.44	87,261	95,958	18,783	18.42	1,020
1967	95,215.84	71,174	78,267	16,949	19.42	873
1968	175,911.13	130,209	143,186	32,725	19.83	1,650
1969	139,598.19	102,270	112,463	27,135	20.26	1,339
1970	203,137.04	147,234	161,908	41,229	20.69	1,993
1971	159,840.31	113,742	125,078	34,762	21.68	1,603
1972	129,291.14	90,956	100,021	29,270	22.13	1,323
1973	79,209.37	55,066	60,554	18,655	22.58	826
1974	471,593.86	323,891	356,171	115,423	23.03	5,012
1975	289,025.80	194,572	213,964	75,062	24.03	3,124
1976	91,579.90	60,846	66,910	24,670	24.50	1,007
1977	236,245.15	154,859	170,293	65,952	24.96	2,642
1978	216,627.56	139,010	152,864	63,764	25.96	2,456
1979	338,386.84	213,996	235,323	103,064	26.45	3,897
1980	185,107.74	115,322	126,815	58,293	26.93	2,165
1981	380,586.16	231,777	254,877	125,709	27.93	4,501
1982	540,937.66	324,130	356,434	184,504	28.43	6,490
1983	402,375.66	237,120	260,752	141,624	28.92	4,897
1984	321,655.95	184,984	203,420	118,236	29.92	3,952
1985	831,497.93	469,630	516,435	315,063	30.43	10,354
1986	735,895.35	407,980	448,641	287,254	30.94	9,284
1987	780,857.69	421,663	463,687	317,171	31.94	9,930
1988	333,713.93	176,601	194,202	139,512	32.47	4,297
1989	960,847.26	498,007	547,640	413,207	32.99	12,525
1990	152,246.47	76,687	84,330	67,916	33.99	1,998
1991	652,942.80	321,509	353,552	299,391	34.53	8,670
1992	689,115.75	331,465	364,500	324,616	35.07	9,256
1993	998,247.95	465,383	511,764	486,484	36.07	13,487
1994	316,498.75	143,817	158,150	158,349	36.62	4,324
1995	481,610.78	211,716	232,816	248,795	37.61	6,615
1996	2,416,750.44	1,033,161	1,136,129	1,280,621	38.17	33,550
1997	31,006.63	12,874	14,157	16,850	38.73	435
1998	250,111.60	100,095	110,071	140,041	39.72	3,526
1999	734,026.35	284,509	312,864	421,162	40.29	10,453
2000	14,214.76	5,294	5,822	8,393	41.29	203
2001	36,776.69	13,225	14,543	22,234	41.86	531
2002	305,623.25	105,196	115,680	189,943	42.86	4,432

WEST PENN POWER COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
2003	1,510,282.51	500,055	549,892	960,391	43.44	22,108
2004	261,803.49	83,201	91,493	170,310	44.01	3,870
2005	927,118.55	280,175	308,098	619,021	45.02	13,750
2006	580,841.08	167,631	184,338	396,503	45.60	8,695
2007	34,505.07	9,420	10,359	24,146	46.60	518
2008	7,441.82	1,927	2,119	5,323	47.20	113
2010	64,156.38	14,698	16,163	47,993	48.79	984
2011	30,283.45	6,459	7,103	23,180	49.79	466
2012	6,131.56	1,219	1,340	4,792	50.39	95
2013	138,389.96	25,298	27,819	110,571	51.40	2,151
2014	975,143.00	163,824	180,151	794,992	52.00	15,288
2015	577,330.25	87,754	96,500	480,830	53.00	9,072
2016	444,323.93	60,784	66,842	377,482	53.61	7,041
2017	380,083.42	45,914	50,490	329,593	54.61	6,035
2018	478,173.38	50,352	55,370	422,803	55.23	7,655
2019	375,811.58	33,673	37,029	338,783	55.85	6,066
2020	247,981.35	18,202	20,016	227,965	56.85	4,010
2021	529,703.73	30,405	33,435	496,269	57.48	8,634
2022	10,730.47	442	486	10,244	58.11	176
2023	2,392.10	60	66	2,326	58.38	40
	24,234,955.87	10,774,220	11,837,490	12,397,466		319,051

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 38.9 1.32

WEST PENN POWER COMPANY

ACCOUNT 362.10 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. 0						
1901	2,124.82	2,125	2,125			
1910	2,082.70	2,051	2,083			
1911	778.24	760	778			
1914	562.61	547	563			
1917	786.97	761	787			
1918	324.24	311	324			
1919	5,936.61	5,699	5,937			
1920	5,098.56	4,902	5,099			
1921	67,087.66	63,881	67,088			
1922	9,422.51	8,982	9,423			
1923	6,095.67	5,816	6,096			
1924	16,879.88	15,946	16,880			
1925	15,636.25	14,779	15,636			
1926	36,039.90	34,079	36,040			
1927	23,994.84	22,459	23,995			
1928	163,789.97	153,307	163,790			
1929	25,478.24	23,845	25,478			
1930	14,176.30	13,263	14,176			
1931	72,416.17	67,028	72,416			
1932	95,908.13	88,715	95,908			
1933	23,838.52	22,032	23,839			
1934	3,070.95	2,835	3,071			
1935	10,522.00	9,606	10,522			
1936	11,567.18	10,545	11,567			
1937	30,718.13	27,953	30,718			
1938	59,077.89	53,655	59,078			
1939	51,246.79	46,445	51,247			
1940	9,335.23	8,362	9,263	72	9.84	7
1941	150,435.08	134,399	148,884	1,551	9.96	156
1942	64,810.27	57,746	63,970	840	10.09	83
1943	38,957.84	34,610	38,340	618	10.24	60
1944	50,767.83	44,955	49,800	968	10.41	93
1945	57,655.22	50,875	56,358	1,297	10.59	122
1946	173,310.14	152,374	168,796	4,514	10.79	418
1947	207,608.22	180,204	199,625	7,983	11.79	677
1948	266,856.97	230,671	255,531	11,326	12.00	944
1949	223,136.61	192,054	212,752	10,385	12.22	850
1950	229,836.11	196,924	218,147	11,689	12.45	939
1951	687,613.48	586,259	649,443	38,170	12.71	3,003
1952	637,566.06	540,784	599,066	38,500	12.97	2,968
1953	645,187.85	544,345	603,011	42,177	13.25	3,183
1954	639,002.82	536,123	593,903	45,100	13.53	3,333
1955	456,551.15	380,764	421,800	34,751	13.83	2,513

WEST PENN POWER COMPANY

ACCOUNT 362.10 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. 0						
1956	657,152.21	544,648	603,347	53,805	14.15	3,802
1957	1,711,093.49	1,409,085	1,560,948	150,145	14.47	10,376
1958	1,265,399.04	1,035,096	1,146,653	118,746	14.80	8,023
1959	757,069.78	614,892	681,161	75,909	15.15	5,010
1960	1,413,552.86	1,139,606	1,262,426	151,127	15.50	9,750
1961	1,027,802.60	822,345	910,972	116,831	15.87	7,362
1962	1,287,602.94	1,022,099	1,132,255	155,348	16.24	9,566
1963	844,705.75	664,952	736,617	108,089	16.62	6,504
1964	1,071,113.86	835,897	925,985	145,129	17.02	8,527
1965	1,275,534.44	986,626	1,092,959	182,575	17.42	10,481
1966	1,695,403.89	1,299,358	1,439,395	256,009	17.83	14,358
1967	2,102,383.42	1,595,709	1,767,685	334,698	18.26	18,330
1968	3,216,127.74	2,416,598	2,677,045	539,083	18.69	28,843
1969	2,907,137.99	2,162,039	2,395,051	512,087	19.13	26,769
1970	1,885,892.12	1,387,639	1,537,191	348,701	19.57	17,818
1971	2,513,084.98	1,828,521	2,025,588	487,497	20.03	24,338
1972	1,732,084.46	1,245,715	1,379,971	352,113	20.50	17,176
1973	1,708,653.92	1,214,340	1,345,214	363,440	20.96	17,340
1974	2,741,520.24	1,924,547	2,131,963	609,557	21.44	28,431
1975	3,077,769.99	2,132,895	2,362,766	715,004	21.93	32,604
1976	2,054,986.09	1,415,269	1,567,798	487,188	21.92	22,226
1977	3,871,313.15	2,629,396	2,912,777	958,536	22.43	42,735
1978	4,512,487.58	3,021,562	3,347,208	1,165,280	22.94	50,797
1979	4,560,945.86	3,009,312	3,333,638	1,227,308	23.46	52,315
1980	2,578,947.90	1,675,542	1,856,122	722,826	23.99	30,130
1981	5,431,846.06	3,473,122	3,847,435	1,584,411	24.53	64,591
1982	7,283,876.56	4,581,558	5,075,331	2,208,546	25.07	88,095
1983	7,291,054.54	4,538,681	5,027,833	2,263,222	25.17	89,917
1984	4,174,117.66	2,552,890	2,828,025	1,346,093	25.72	52,336
1985	8,704,096.18	5,225,939	5,789,160	2,914,936	26.29	110,876
1986	7,805,333.97	4,597,342	5,092,816	2,712,518	26.86	100,987
1987	6,156,226.47	3,555,221	3,938,382	2,217,844	27.44	80,825
1988	5,219,670.28	2,972,080	3,292,393	1,927,277	27.60	69,829
1989	9,168,598.27	5,110,577	5,661,365	3,507,233	28.19	124,414
1990	5,246,270.54	2,859,742	3,167,948	2,078,323	28.79	72,189
1991	7,083,042.40	3,772,428	4,178,998	2,904,044	29.40	98,777
1992	7,124,247.68	3,727,406	4,129,124	2,995,124	29.61	101,152
1993	8,832,932.10	4,507,445	4,993,231	3,839,701	30.23	127,016
1994	8,834,080.14	4,392,305	4,865,682	3,968,398	30.85	128,635
1995	6,427,880.67	3,129,092	3,466,327	2,961,554	31.10	95,227
1996	10,166,977.59	4,809,997	5,328,390	4,838,588	31.74	152,444
1997	4,240,437.55	1,959,082	2,170,220	2,070,218	32.02	64,654
1998	4,334,585.24	1,941,027	2,150,219	2,184,366	32.67	66,862

WEST PENN POWER COMPANY

ACCOUNT 362.10 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. 0						
1999	4,158,881.91	1,813,273	2,008,697	2,150,185	32.98	65,197
2000	4,523,868.93	1,906,358	2,111,814	2,412,055	33.64	71,702
2001	3,336,993.41	1,364,497	1,511,554	1,825,439	33.97	53,737
2002	3,317,437.37	1,306,407	1,447,204	1,870,233	34.64	53,991
2003	3,717,027.41	1,414,701	1,567,169	2,149,858	34.99	61,442
2004	4,506,378.03	1,653,841	1,832,082	2,674,296	35.36	75,631
2005	7,299,010.15	2,576,551	2,854,236	4,444,774	35.75	124,329
2006	13,200,991.77	4,469,856	4,951,591	8,249,401	36.14	228,262
2007	6,550,508.58	2,121,055	2,349,650	4,200,859	36.55	114,935
2008	13,623,261.33	4,204,138	4,657,235	8,966,026	36.97	242,522
2009	8,357,539.71	2,448,759	2,712,672	5,644,868	37.41	150,892
2010	6,131,300.60	1,698,370	1,881,410	4,249,891	37.85	112,282
2011	6,490,262.23	1,699,800	1,882,994	4,607,268	38.05	121,085
2012	6,304,392.10	1,544,576	1,711,041	4,593,351	38.52	119,246
2013	7,977,591.12	1,825,273	2,021,990	5,955,601	38.75	153,693
2014	11,997,097.61	2,544,584	2,818,824	9,178,274	39.00	235,340
2015	4,439,260.14	864,768	957,968	3,481,292	39.28	88,628
2016	8,404,989.77	1,492,726	1,653,603	6,751,387	39.35	171,573
2017	7,230,060.57	1,155,364	1,279,882	5,950,179	39.45	150,828
2018	10,636,371.91	1,499,728	1,661,360	8,975,012	39.59	226,699
2019	19,608,000.16	2,403,941	2,663,024	16,944,976	39.35	430,622
2020	8,449,358.37	870,284	964,078	7,485,280	39.17	191,097
2021	12,392,325.72	1,028,563	1,139,416	11,252,910	38.69	290,848
2022	12,164,201.17	751,748	832,767	11,331,434	37.98	298,353
2023	12,408,511.23	488,895	541,585	11,866,926	36.52	324,943
2024	22,607,280.11	341,370	378,161	22,229,119	32.61	681,666
	411,121,234.22	155,802,824	172,570,974	238,550,260		7,051,329

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 33.8 1.72

WEST PENN POWER COMPANY

ACCOUNT 362.15 STATION EQUIPMENT - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. 0						
1994	581,249.06	288,997	337,154	244,095	30.85	7,912
1995	91,040.41	44,318	51,703	39,337	31.10	1,265
1996	476,777.43	225,563	263,149	213,628	31.74	6,731
1997	3,302.66	1,526	1,780	1,523	32.02	48
1998	16,932,855.86	7,582,533	8,846,040	8,086,816	32.67	247,530
1999	5,771.17	2,516	2,935	2,836	32.98	86
2000	538,196.65	226,796	264,588	273,609	33.64	8,133
2001	4,333.99	1,772	2,067	2,267	33.97	67
2007	16,885.50	5,468	6,379	10,506	36.55	287
2013	51,334.66	11,745	13,702	37,633	38.75	971
2014	2,090.04	443	517	1,573	39.00	40
2015	0.86			1	39.28	
2016	8,307.89	1,475	1,721	6,587	39.35	167
2017	425.11	68	79	346	39.45	9
2018	43,911.94	6,192	7,224	36,688	39.59	927
2019	188.51	23	27	162	39.35	4
2020	124,357.37	12,809	14,944	109,413	39.17	2,793
2021	363.28	30	35	328	38.69	8
2022	104.37	6	7	97	37.98	3
2023	15,559.07	613	715	14,844	36.52	406
	18,897,055.83	8,412,893	9,814,766	9,082,290		277,387

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.7 1.47

WEST PENN POWER COMPANY

ACCOUNT 362.40 STATION EQUIPMENT - SCADA

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R2.5						
NET SALVAGE PERCENT.. 0						
1931	121.03	121	121			
1969	996.76	957	997			
1972	1,452.75	1,373	1,453			
1974	3,164.64	2,956	3,165			
1975	2,131.44	1,984	2,131			
1976	11,337.18	10,503	11,337			
1977	12,902.83	11,890	12,903			
1978	9,154.85	8,386	9,155			
1979	1,613.17	1,468	1,613			
1980	200.00	181	200			
1981	200.00	179	200			
1982	200.00	178	200			
1983	9,501.56	8,399	9,502			
1984	43,336.22	37,911	43,336			
1985	24,442.88	21,143	24,443			
1986	116,102.96	99,686	116,103			
1987	80,564.37	68,278	80,564			
1988	67,496.13	56,663	67,496			
1989	124,314.43	102,833	124,314			
1990	74,442.26	60,611	74,442			
1991	100,676.66	80,602	100,677			
1992	260,476.55	205,724	260,477			
1993	499,026.15	386,695	499,026			
1994	1,054,912.61	801,101	1,054,913			
1995	199,784.16	148,520	199,784			
1996	297,588.69	216,287	295,395	2,194	10.71	205
1997	1,064.14	758	1,035	29	11.11	3
1999	16,618.73	11,231	15,339	1,280	12.23	105
2000	13,474.94	8,848	12,084	1,391	12.81	109
2002	397,801.90	245,245	334,945	62,857	14.00	4,490
2003	140,439.14	83,646	114,240	26,199	14.60	1,794
2004	453,549.74	260,338	355,558	97,992	15.21	6,443
2005	166,246.20	91,735	125,288	40,958	15.84	2,586
2006	225,999.95	119,577	163,313	62,687	16.47	3,806
2007	126,432.75	63,950	87,340	39,093	17.10	2,286
2008	191,326.89	92,181	125,896	65,431	17.75	3,686
2010	154,524.49	66,770	91,191	63,333	19.06	3,323
2014	819.98	268	366	454	21.65	21

WEST PENN POWER COMPANY

ACCOUNT 362.40 STATION EQUIPMENT - SCADA

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R2.5						
NET SALVAGE PERCENT.. 0						
2020	39.60	6	8	32	25.44	1
2021	11,334.00	1,349	1,843	9,491	25.91	366
2022	1,272.00	110	150	1,122	26.32	43
	4,897,084.73	3,380,641	4,422,543	474,541		29,267

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.2 0.60

WEST PENN POWER COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2						
NET SALVAGE PERCENT.. 0						
1938	316.13	279	306	10	11.54	1
1939	1,032.09	900	986	46	12.54	4
1940	13,349.32	11,619	12,732	617	12.58	49
1941	21,906.12	19,023	20,845	1,061	12.65	84
1942	5,926.35	5,133	5,625	301	12.74	24
1943	19,799.12	16,944	18,567	1,232	13.73	90
1944	3,654.89	3,119	3,418	237	13.84	17
1945	9,799.29	8,335	9,133	666	13.96	48
1946	21,501.26	18,229	19,975	1,526	14.09	108
1947	49,742.40	41,634	45,622	4,120	15.09	273
1948	71,439.80	59,567	65,272	6,168	15.25	404
1949	142,814.30	118,607	129,967	12,847	15.41	834
1950	283,099.71	234,123	256,546	26,554	15.59	1,703
1951	236,447.19	192,894	211,369	25,078	16.59	1,512
1952	295,333.18	239,811	262,779	32,554	16.79	1,939
1953	475,584.49	384,272	421,076	54,508	16.99	3,208
1954	662,208.33	532,217	583,190	79,018	17.22	4,589
1955	549,217.58	438,935	480,974	68,244	17.46	3,909
1956	1,213,405.45	955,921	1,047,475	165,930	18.45	8,993
1957	277,037.58	216,920	237,696	39,342	18.71	2,103
1958	467,853.54	363,990	398,851	69,003	18.97	3,637
1959	525,418.34	406,096	444,990	80,428	19.25	4,178
1960	552,611.77	420,593	460,876	91,736	20.25	4,530
1961	427,791.38	323,239	354,197	73,594	20.54	3,583
1962	482,622.32	361,967	396,635	85,987	20.83	4,128
1963	555,781.76	413,613	453,227	102,555	21.14	4,851
1964	612,433.42	452,037	495,331	117,102	21.47	5,454
1965	700,783.74	508,699	557,420	143,364	22.47	6,380
1966	662,046.69	476,409	522,037	140,010	22.80	6,141
1967	592,299.21	422,309	462,756	129,543	23.15	5,596
1968	789,913.95	557,837	611,264	178,650	23.50	7,602
1969	670,338.30	468,768	513,664	156,674	23.87	6,564
1970	825,821.49	567,092	621,406	204,415	24.87	8,219
1971	930,835.41	632,410	692,979	237,856	25.24	9,424
1972	947,317.77	636,598	697,569	249,749	25.62	9,748
1973	1,214,083.38	806,637	883,893	330,190	26.02	12,690
1974	1,084,159.40	711,751	779,919	304,240	26.42	11,516
1975	1,587,726.78	1,029,482	1,128,081	459,646	26.84	17,125
1976	1,553,533.74	987,115	1,081,656	471,878	27.83	16,956
1977	1,457,600.86	913,916	1,001,447	456,154	28.26	16,141
1978	2,162,060.89	1,337,018	1,465,072	696,989	28.69	24,294
1979	2,115,132.47	1,289,596	1,413,108	702,024	29.13	24,100
1980	3,251,857.95	1,953,716	2,140,834	1,111,024	29.57	37,573

WEST PENN POWER COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2						
NET SALVAGE PERCENT.. 0						
1981	2,988,474.78	1,767,982	1,937,311	1,051,164	30.03	35,004
1982	2,802,123.68	1,619,627	1,774,748	1,027,376	31.03	33,109
1983	3,256,343.51	1,851,557	2,028,891	1,227,453	31.49	38,979
1984	3,609,522.22	2,017,362	2,210,576	1,398,946	31.96	43,772
1985	3,425,501.97	1,880,601	2,060,717	1,364,785	32.45	42,058
1986	3,437,731.15	1,852,937	2,030,403	1,407,328	32.93	42,737
1987	3,700,775.22	1,956,970	2,144,400	1,556,375	33.42	46,570
1988	3,936,979.44	2,040,536	2,235,969	1,701,010	33.92	50,148
1989	4,803,357.73	2,438,184	2,671,702	2,131,656	34.43	61,913
1990	6,269,270.61	3,093,258	3,389,516	2,879,755	35.43	81,280
1991	7,402,421.19	3,570,928	3,912,935	3,489,486	35.94	97,092
1992	7,726,165.58	3,640,569	3,989,246	3,736,920	36.47	102,466
1993	6,023,919.58	2,770,401	3,035,738	2,988,182	36.99	80,784
1994	5,869,971.39	2,632,095	2,884,185	2,985,786	37.52	79,579
1995	11,069,782.54	4,833,067	5,295,957	5,773,826	38.07	151,663
1996	9,274,205.89	3,937,828	4,314,976	4,959,230	38.62	128,411
1997	15,231,296.24	6,282,910	6,884,659	8,346,637	39.17	213,087
1998	2,979,059.83	1,192,220	1,306,405	1,672,655	39.72	42,111
1999	14,306,335.35	5,545,136	6,076,224	8,230,111	40.29	204,272
2000	12,203,453.52	4,573,854	5,011,917	7,191,537	40.86	176,004
2001	4,914,351.86	1,778,504	1,948,841	2,965,511	41.44	71,562
2002	6,161,487.62	2,149,127	2,354,961	3,806,527	42.01	90,610
2003	4,975,422.68	1,668,757	1,828,583	3,146,840	42.60	73,869
2004	3,831,970.62	1,241,175	1,360,049	2,471,922	42.79	57,769
2005	5,733,107.95	1,777,263	1,947,481	3,785,627	43.40	87,226
2006	4,416,894.48	1,307,401	1,432,618	2,984,276	44.00	67,824
2007	6,760,735.64	1,905,175	2,087,644	4,673,092	44.61	104,754
2008	19,215,151.99	5,136,210	5,628,133	13,587,019	45.23	300,398
2009	1,770,968.01	450,180	493,296	1,277,672	45.48	28,093
2010	11,183,414.39	2,675,073	2,931,280	8,252,134	46.11	178,966
2011	18,173,926.35	4,072,777	4,462,850	13,711,076	46.74	293,348
2012	7,775,735.06	1,632,904	1,789,296	5,986,439	47.02	127,317
2013	6,314,380.29	1,227,516	1,345,082	4,969,298	47.67	104,244
2014	8,691,724.22	1,561,034	1,710,543	6,981,181	47.98	145,502
2015	6,897,924.88	1,134,019	1,242,630	5,655,295	48.30	117,087
2016	8,531,117.67	1,269,430	1,391,010	7,140,108	48.64	146,795
2017	12,092,155.99	1,605,838	1,759,638	10,332,518	48.99	210,911
2018	14,432,803.16	1,679,978	1,840,879	12,591,924	49.36	255,104
2019	19,472,383.92	1,949,186	2,135,871	17,336,513	49.45	350,587
2020	17,423,690.28	1,449,651	1,588,492	15,835,198	49.56	319,516
2021	15,989,358.41	1,058,496	1,159,874	14,829,484	49.41	300,131

WEST PENN POWER COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2						
NET SALVAGE PERCENT.. 0						
2022	20,705,143.78	1,004,199	1,100,377	19,604,767	49.05	399,689
2023	28,621,226.20	864,361	947,146	27,674,080	48.25	573,556
2024	41,611,460.56	457,726	501,565	41,109,896	44.95	914,569
	454,536,866.57	120,093,372	131,595,379	322,941,488		7,350,788
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					43.9	1.62

WEST PENN POWER COMPANY

ACCOUNT 364.55 POLES AND FIXTURES - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2						
NET SALVAGE PERCENT.. 0						
1912	377.17	361	377			
1915	20,950.84	19,958	20,951			
1920	306.04	288	306			
1923	11,943.60	11,153	11,944			
1924	17,578.98	16,254	17,458	121	8.20	15
1925	13,401.07	12,401	13,319	82	8.02	10
1926	5,899.65	5,462	5,866	34	7.88	4
1927	43,838.87	40,178	43,153	686	8.88	77
1928	22,021.61	20,189	21,684	338	8.76	39
1929	23,222.12	21,067	22,627	595	9.77	61
1930	40,755.57	36,973	39,711	1,045	9.67	108
1931	31,581.86	28,645	30,766	816	9.59	85
1932	24,130.84	21,875	23,495	636	9.54	67
1933	12,836.81	11,511	12,363	474	10.54	45
1934	12,067.46	10,812	11,613	454	10.51	43
1935	9,492.54	8,496	9,125	368	10.50	35
1936	20,854.40	18,456	19,823	1,031	11.50	90
1937	28,344.24	25,051	26,906	1,438	11.50	125
1938	578.59	510	548	31	11.54	3
1939	8,180.13	7,134	7,662	518	12.54	41
1940	7,082.97	6,165	6,621	462	12.58	37
1941	52,614.96	45,691	49,074	3,541	12.65	280
1942	7,934.56	6,873	7,382	553	12.74	43
1943	56,097.88	48,009	51,564	4,534	13.73	330
1944	56,682.57	48,367	51,948	4,735	13.84	342
1945	34,919.06	29,702	31,901	3,018	13.96	216
1946	20,866.12	17,690	19,000	1,866	14.09	132
1947	33,095.90	27,701	29,752	3,344	15.09	222
1948	16,810.36	14,016	15,054	1,756	15.25	115
1949	97,177.99	80,706	86,682	10,496	15.41	681
1950	241,798.54	199,967	214,774	27,025	15.59	1,733
1951	76,849.02	62,693	67,335	9,514	16.59	573
1952	146,162.77	118,684	127,472	18,691	16.79	1,113
1953	59,499.62	48,076	51,636	7,864	16.99	463
1954	117,618.31	94,530	101,529	16,089	17.22	934
1955	24,886.25	19,889	21,362	3,524	17.46	202
1956	11,216,020.62	8,835,981	9,490,241	1,725,780	18.45	93,538
1957	353,887.10	277,094	297,611	56,276	18.71	3,008
1958	446,145.59	347,101	372,802	73,344	18.97	3,866
1959	334,184.80	258,291	277,416	56,769	19.25	2,949
1960	521,116.24	396,622	425,990	95,126	20.25	4,698
1961	277,473.12	209,659	225,183	52,290	20.54	2,546
1962	317,834.93	238,376	256,027	61,808	20.83	2,967

WEST PENN POWER COMPANY

ACCOUNT 364.55 POLES AND FIXTURES - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2						
NET SALVAGE PERCENT.. 0						
1963	166,040.48	123,567	132,717	33,323	21.14	1,576
1964	409,205.95	302,035	324,399	84,807	21.47	3,950
1965	349,656.04	253,815	272,609	77,047	22.47	3,429
1966	385,509.37	277,413	297,954	87,555	22.80	3,840
1967	259,917.02	185,321	199,043	60,874	23.15	2,630
1968	324,280.97	229,007	245,964	78,317	23.50	3,333
1969	197,439.20	138,069	148,292	49,147	23.87	2,059
1970	492,754.18	338,374	363,429	129,325	24.87	5,200
1971	198,147.29	134,621	144,589	53,558	25.24	2,122
1972	333,594.14	224,175	240,774	92,820	25.62	3,623
1973	305,987.00	203,298	218,351	87,636	26.02	3,368
1974	293,582.08	192,737	207,008	86,574	26.42	3,277
1975	354,362.90	229,769	246,782	107,581	26.84	4,008
1976	215,938.88	137,208	147,368	68,571	27.83	2,464
1977	281,710.43	176,632	189,711	91,999	28.26	3,255
1978	509,936.93	315,345	338,695	171,242	28.69	5,969
1979	932,002.34	568,242	610,317	321,685	29.13	11,043
1980	1,449,509.00	870,865	935,348	514,161	29.57	17,388
1981	455,851.64	269,682	289,651	166,201	30.03	5,534
1982	861,604.06	498,007	534,882	326,722	31.03	10,529
1983	1,287,122.90	731,858	786,048	501,075	31.49	15,912
1984	980,295.94	547,887	588,455	391,841	31.96	12,260
1985	919,324.06	504,709	542,080	377,244	32.45	11,625
1986	1,076,790.45	580,390	623,365	453,425	32.93	13,769
1987	962,017.34	508,715	546,383	415,634	33.42	12,437
1988	1,272,525.54	659,550	708,386	564,140	33.92	16,631
1989	1,165,266.71	591,489	635,286	529,981	34.43	15,393
1990	2,956,825.13	1,458,898	1,566,922	1,389,903	35.43	39,230
1991	2,982,994.46	1,438,997	1,545,548	1,437,446	35.94	39,996
1992	2,000,654.03	942,708	1,012,511	988,143	36.47	27,095
1993	1,449,334.31	666,549	715,904	733,430	36.99	19,828
1994	1,727,585.34	774,649	832,008	895,577	37.52	23,869
1995	3,471,207.54	1,515,529	1,627,746	1,843,462	38.07	48,423
1996	3,339,050.91	1,417,761	1,522,739	1,816,312	38.62	47,030
1997	1,913,168.33	789,182	847,617	1,065,551	39.17	27,203
1998	223,114.70	89,291	95,903	127,212	39.72	3,203
1999	40,868.66	15,841	17,014	23,855	40.29	592
2000	3,149.71	1,181	1,268	1,882	40.86	46
2001	32,262.95	11,676	12,541	19,722	41.44	476
2002	33.46	12	13	20	42.01	
2003	23,317.12	7,821	8,400	14,917	42.60	350
2004	240,254.80	77,819	83,581	156,674	42.79	3,661
2006	45,342.63	13,421	14,415	30,928	44.00	703

WEST PENN POWER COMPANY

ACCOUNT 364.55 POLES AND FIXTURES - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2						
NET SALVAGE PERCENT.. 0						
2007	178,149.77	50,203	53,920	124,230	44.61	2,785
2008	887,191.73	237,146	254,705	632,487	45.23	13,984
2009	809,118.73	205,678	220,907	588,212	45.48	12,933
2010	3,171,085.33	758,524	814,689	2,356,396	46.11	51,104
2011	1,678,238.40	376,093	403,941	1,274,297	46.74	27,264
2012	1,831,747.27	384,667	413,150	1,418,597	47.02	30,170
2013	51.86	10	11	41	47.67	1
2014	133,319.92	23,944	25,717	107,603	47.98	2,243
2015	96,563.30	15,875	17,050	79,513	48.30	1,646
2016	821,526.19	122,243	131,294	690,232	48.64	14,191
2017	913,954.12	121,373	130,360	783,594	48.99	15,995
2018	1,334,283.07	155,311	166,811	1,167,472	49.36	23,652
2019	3,520,318.47	352,384	378,476	3,141,842	49.45	63,536
2020	2,521,929.77	209,825	225,361	2,296,569	49.56	46,339
2021	1,320,477.34	87,416	93,889	1,226,588	49.41	24,825
2022	1,024,004.80	49,664	53,341	970,664	49.05	19,789
2023	1,664,101.41	50,256	53,978	1,610,124	48.25	33,370
	73,660,720.07	33,963,384	36,477,669	37,183,051		983,992

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 37.8 1.34

WEST PENN POWER COMPANY

ACCOUNT 365.10 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1						
NET SALVAGE PERCENT.. 0						
1923	587.70	555	379	209	6.02	35
1924	17,325.40	16,367	11,186	6,139	5.88	1,044
1925	26,317.88	24,615	16,823	9,495	6.88	1,380
1926	32,630.09	30,535	20,869	11,761	6.76	1,740
1927	56,336.30	52,731	36,038	20,298	6.67	3,043
1928	108,916.77	100,900	68,959	39,958	7.67	5,210
1929	121,376.35	112,443	76,848	44,528	7.59	5,867
1930	126,098.19	116,780	79,812	46,286	7.54	6,139
1931	130,173.72	119,278	81,519	48,655	8.54	5,697
1932	73,151.34	66,992	45,785	27,366	8.51	3,216
1933	58,775.69	53,780	36,755	22,021	8.50	2,591
1934	33,389.88	30,218	20,652	12,738	9.50	1,341
1935	46,554.93	42,086	28,763	17,792	9.50	1,873
1936	172,686.89	155,884	106,537	66,150	9.54	6,934
1937	9,854.49	8,881	6,070	3,784	9.59	395
1938	46,823.73	41,720	28,513	18,311	10.58	1,731
1939	260,361.47	231,513	158,224	102,137	10.65	9,590
1940	145,476.19	129,066	88,208	57,268	10.74	5,332
1941	290,004.11	254,276	173,781	116,223	11.73	9,908
1942	96,427.57	84,326	57,631	38,797	11.84	3,277
1943	42,185.44	36,786	25,141	17,044	11.96	1,425
1944	19,730.92	17,154	11,724	8,007	12.09	662
1945	44,041.72	38,167	26,085	17,957	12.24	1,467
1946	147,990.93	126,621	86,537	61,454	13.25	4,638
1947	304,967.88	259,985	177,683	127,285	13.41	9,492
1948	344,455.85	292,512	199,913	144,543	13.59	10,636
1949	470,638.09	397,972	271,988	198,650	13.79	14,405
1950	592,195.08	498,510	340,700	251,495	14.00	17,964
1951	650,005.53	539,895	368,984	281,022	14.99	18,747
1952	528,559.16	436,854	298,562	229,997	15.22	15,111
1953	424,625.08	349,127	238,606	186,019	15.46	12,032
1954	632,561.48	517,309	353,547	279,014	15.71	17,760
1955	441,382.00	358,932	245,307	196,075	15.97	12,278
1956	463,011.13	374,252	255,777	207,234	16.25	12,753
1957	424,600.66	341,039	233,078	191,523	16.54	11,579
1958	708,131.41	560,415	383,008	325,123	17.53	18,547
1959	586,785.31	461,213	315,209	271,576	17.83	15,231
1960	640,690.05	499,995	341,714	298,976	18.15	16,473
1961	644,568.34	499,347	341,272	303,296	18.47	16,421
1962	656,146.16	504,445	344,756	311,390	18.80	16,563
1963	546,911.45	417,075	285,044	261,867	19.15	13,675
1964	614,050.55	464,345	317,350	296,701	19.50	15,215
1965	700,962.49	525,512	359,154	341,808	19.87	17,202

WEST PENN POWER COMPANY

ACCOUNT 365.10 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1						
NET SALVAGE PERCENT.. 0						
1966	754,653.75	560,708	383,208	371,446	20.24	18,352
1967	644,494.31	474,348	324,186	320,308	20.62	15,534
1968	973,574.12	709,541	484,926	488,648	21.02	23,247
1969	791,741.28	571,241	390,407	401,334	21.42	18,736
1970	1,023,008.55	730,428	499,201	523,808	21.83	23,995
1971	1,145,186.66	808,731	552,716	592,471	22.26	26,616
1972	1,193,895.94	833,578	569,697	624,199	22.69	27,510
1973	1,292,870.63	892,210	609,768	683,103	23.13	29,533
1974	1,105,600.78	753,799	515,173	590,428	23.57	25,050
1975	1,557,305.03	1,048,378	716,499	840,806	24.03	34,990
1976	1,465,962.04	973,985	665,656	800,306	24.50	32,666
1977	1,406,518.13	921,973	630,109	776,409	24.96	31,106
1978	2,572,822.48	1,663,072	1,136,603	1,436,219	25.44	56,455
1979	2,290,845.37	1,469,806	1,004,518	1,286,327	25.42	50,603
1980	4,064,189.24	2,568,161	1,755,173	2,309,016	25.92	89,082
1981	3,595,270.39	2,236,258	1,528,339	2,066,931	26.43	78,204
1982	2,870,014.10	1,756,449	1,200,420	1,669,594	26.94	61,975
1983	2,932,683.79	1,764,889	1,206,188	1,726,496	27.46	62,873
1984	3,145,234.20	1,872,672	1,279,851	1,865,383	27.52	67,783
1985	3,494,752.30	2,043,032	1,396,281	2,098,471	28.07	74,758
1986	3,089,544.32	1,772,163	1,211,160	1,878,384	28.62	65,632
1987	2,974,207.46	1,672,992	1,143,383	1,830,824	29.17	62,764
1988	3,235,497.64	1,795,054	1,226,804	2,008,694	29.29	68,580
1989	4,167,676.31	2,263,882	1,547,218	2,620,458	29.86	87,758
1990	5,034,841.85	2,675,011	1,828,198	3,206,644	30.44	105,343
1991	5,289,400.94	2,764,241	1,889,181	3,400,220	30.60	111,118
1992	5,975,652.96	3,048,778	2,083,644	3,892,009	31.20	124,744
1993	4,105,224.36	2,055,896	1,405,073	2,700,151	31.40	85,992
1994	5,255,264.39	2,564,569	1,752,718	3,502,546	32.00	109,455
1995	7,098,178.84	3,392,220	2,318,365	4,779,814	32.23	148,303
1996	6,291,859.44	2,923,198	1,997,818	4,294,041	32.85	130,717
1997	8,191,875.91	3,717,473	2,540,654	5,651,222	33.10	170,732
1998	4,256,784.21	1,884,053	1,287,629	2,969,155	33.38	88,950
1999	11,306,315.44	4,843,626	3,310,308	7,996,007	34.02	235,038
2000	15,361,440.27	6,398,040	4,372,650	10,988,790	34.32	320,186
2001	4,207,060.55	1,700,494	1,162,179	3,044,882	34.64	87,901
2002	4,036,384.70	1,580,245	1,079,996	2,956,389	34.97	84,541
2003	2,159,534.47	817,168	558,482	1,601,052	35.32	45,330
2004	977,034.98	356,520	243,659	733,376	35.68	20,554
2005	5,237,642.87	1,848,888	1,263,596	3,974,047	35.75	111,162
2006	1,136,773.10	384,911	263,062	873,711	36.14	24,176
2007	3,767,728.94	1,219,991	833,786	2,933,943	36.55	80,272
2008	10,173,382.41	3,155,783	2,156,775	8,016,607	36.69	218,496

WEST PENN POWER COMPANY

ACCOUNT 365.10 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1						
NET SALVAGE PERCENT.. 0						
2009	2,038,230.15	603,316	412,328	1,625,902	36.86	44,110
2010	10,368,307.05	2,916,605	1,993,312	8,374,995	37.05	226,046
2011	12,649,097.05	3,364,660	2,299,529	10,349,568	37.26	277,766
2012	18,218,833.94	4,554,708	3,112,851	15,105,983	37.50	402,826
2013	18,616,619.76	4,367,459	2,984,878	15,631,742	37.52	416,624
2014	11,493,628.32	2,510,208	1,715,566	9,778,062	37.58	260,193
2015	13,105,498.60	2,639,447	1,803,893	11,301,606	37.67	300,016
2016	25,141,064.29	4,636,012	3,168,417	21,972,647	37.59	584,534
2017	25,267,131.18	4,224,664	2,887,287	22,379,844	37.35	599,193
2018	30,444,732.76	4,530,176	3,096,084	27,348,649	37.17	735,772
2019	41,528,775.03	5,390,435	3,684,016	37,844,759	36.87	1,026,438
2020	32,107,415.11	3,538,237	2,418,158	29,689,257	36.32	817,435
2021	35,331,151.82	3,165,671	2,163,533	33,167,619	35.56	932,723
2022	31,511,912.52	2,127,054	1,453,705	30,058,208	34.54	870,243
2023	29,620,931.75	1,303,321	890,736	28,730,196	32.63	880,484
2024	37,193,984.38	650,895	444,846	36,749,139	28.07	1,309,196
	548,769,708.56	140,201,731	95,818,887	452,950,822		13,487,030

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 33.6 2.46

WEST PENN POWER COMPANY

ACCOUNT 365.15 OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1						
NET SALVAGE PERCENT.. 0						
1915	14,533.55	14,005	12,673	1,861	4.14	450
1916	30,918.13	29,855	27,015	3,903	3.87	1,009
1917	13,367.34	12,933	11,703	1,664	3.61	461
1918	12,506.96	11,988	10,848	1,659	4.61	360
1919	25,756.10	24,726	22,374	3,382	4.40	769
1920	24,353.63	23,160	20,957	3,397	5.38	631
1921	92,081.88	87,680	79,339	12,743	5.20	2,451
1922	131,658.71	125,497	113,559	18,100	5.03	3,598
1923	86,926.09	82,058	74,252	12,674	6.02	2,105
1924	45,584.18	43,063	38,967	6,617	5.88	1,125
1925	65,248.53	61,027	55,222	10,027	6.88	1,457
1926	82,525.33	77,227	69,881	12,644	6.76	1,870
1927	101,723.18	95,213	86,156	15,567	6.67	2,334
1928	106,256.86	98,436	89,072	17,185	7.67	2,241
1929	85,478.82	79,188	71,655	13,824	7.59	1,821
1930	100,724.12	93,281	84,408	16,316	7.54	2,164
1931	125,124.49	114,652	103,746	21,378	8.54	2,503
1932	66,925.78	61,291	55,461	11,465	8.51	1,347
1933	40,517.62	37,074	33,547	6,971	8.50	820
1934	27,670.39	25,042	22,660	5,010	9.50	527
1935	47,953.76	43,350	39,226	8,728	9.50	919
1936	153,081.01	138,186	125,041	28,040	9.54	2,939
1937	58,835.45	53,023	47,979	10,856	9.59	1,132
1938	756.89	674	610	147	10.58	14
1939	4,401.70	3,914	3,542	860	10.65	81
1940	10,044.42	8,911	8,063	1,981	10.74	184
1941	41,966.89	36,797	33,297	8,670	11.73	739
1942	1,731.79	1,514	1,370	362	11.84	31
1943	49,819.05	43,442	39,310	10,509	11.96	879
1944	15,442.63	13,426	12,149	3,294	12.09	272
1945	14,364.13	12,448	11,264	3,100	12.24	253
1946	15,131.57	12,947	11,715	3,417	13.25	258
1947	9,670.44	8,244	7,460	2,210	13.41	165
1948	28,737.28	24,404	22,083	6,654	13.59	490
1949	180,639.23	152,749	138,219	42,420	13.79	3,076
1950	219,067.96	184,411	166,869	52,199	14.00	3,728
1951	123,196.27	102,327	92,593	30,603	14.99	2,042
1952	143,150.97	118,314	107,059	36,092	15.22	2,371
1953	55,900.84	45,962	41,590	14,311	15.46	926
1954	205,972.43	168,444	152,421	53,551	15.71	3,409
1955	101,572.66	82,599	74,742	26,831	15.97	1,680
1956	77,913.83	62,978	56,987	20,927	16.25	1,288
1957	170,302.26	136,787	123,775	46,527	16.54	2,813

WEST PENN POWER COMPANY

ACCOUNT 365.15 OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1						
NET SALVAGE PERCENT.. 0						
1958	200,074.90	158,339	143,277	56,798	17.53	3,240
1959	162,908.00	128,046	115,866	47,042	17.83	2,638
1960	340,287.99	265,561	240,300	99,988	18.15	5,509
1961	221,370.06	171,495	155,182	66,188	18.47	3,584
1962	490,137.02	376,817	340,972	149,165	18.80	7,934
1963	154,261.98	117,640	106,450	47,812	19.15	2,497
1964	328,299.21	248,260	224,644	103,655	19.50	5,316
1965	307,098.78	230,232	208,331	98,768	19.87	4,971
1966	316,704.66	235,312	212,928	103,777	20.24	5,127
1967	243,453.69	179,182	162,137	81,317	20.62	3,944
1968	414,625.07	302,179	273,434	141,191	21.02	6,717
1969	154,559.84	111,515	100,907	53,653	21.42	2,505
1970	462,868.75	330,488	299,050	163,819	21.83	7,504
1971	260,650.54	184,071	166,561	94,090	22.26	4,227
1972	431,712.95	301,422	272,749	158,964	22.69	7,006
1973	429,602.13	296,468	268,267	161,335	23.13	6,975
1974	290,177.16	197,843	179,023	111,154	23.57	4,716
1975	476,678.37	320,900	290,375	186,303	24.03	7,753
1976	328,228.82	218,075	197,331	130,898	24.50	5,343
1977	304,992.88	199,923	180,905	124,088	24.96	4,971
1978	840,165.29	543,083	491,422	348,743	25.44	13,708
1979	1,085,857.38	696,686	630,414	455,443	25.42	17,917
1980	1,819,797.52	1,149,930	1,040,543	779,255	25.92	30,064
1981	1,085,574.45	675,227	610,996	474,578	26.43	17,956
1982	1,393,705.53	852,948	771,812	621,894	26.94	23,084
1983	952,308.08	573,099	518,583	433,725	27.46	15,795
1984	1,059,206.33	630,651	570,661	488,545	27.52	17,752
1985	918,371.76	536,880	485,809	432,563	28.07	15,410
1986	1,045,949.54	599,957	542,886	503,064	28.62	17,577
1987	1,332,946.33	749,782	678,459	654,487	29.17	22,437
1988	1,170,642.38	649,472	587,691	582,951	29.29	19,903
1989	931,690.40	506,094	457,952	473,738	29.86	15,865
1990	2,553,506.01	1,356,678	1,227,625	1,325,881	30.44	43,557
1991	1,766,425.29	923,134	835,321	931,104	30.60	30,428
1992	1,303,841.59	665,220	601,941	701,901	31.20	22,497
1993	596,810.48	298,883	270,452	326,358	31.40	10,394
1994	1,011,855.24	493,785	446,814	565,041	32.00	17,658
1995	2,130,135.46	1,017,992	921,156	1,208,979	32.23	37,511
1996	2,045,749.93	950,455	860,043	1,185,707	32.85	36,095
1997	1,221,810.18	554,457	501,715	720,095	33.10	21,755
1998	143,690.39	63,597	57,547	86,143	33.38	2,581
1999	319,671.65	136,947	123,920	195,752	34.02	5,754
2000	5.41	2	2	3	34.32	

WEST PENN POWER COMPANY

ACCOUNT 365.15 OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1						
NET SALVAGE PERCENT.. 0						
2001	26,542.94	10,729	9,708	16,835	34.64	486
2002	7.86	3	3	5	34.97	
2003	34,615.69	13,099	11,853	22,763	35.32	644
2004	446,749.41	163,019	147,512	299,237	35.68	8,387
2005	66,586.84	23,505	21,269	45,318	35.75	1,268
2006	102,019.19	34,544	31,258	70,761	36.14	1,958
2007	230,152.38	74,523	67,434	162,718	36.55	4,452
2008	1,495,777.61	463,990	419,853	1,075,925	36.69	29,325
2009	1,346,265.73	398,495	360,588	985,678	36.86	26,741
2010	1,179,350.43	331,751	300,193	879,157	37.05	23,729
2011	2,189,196.12	582,326	526,933	1,662,263	37.26	44,613
2012	8,532.49	2,133	1,930	6,602	37.50	176
2013	292,185.68	68,547	62,027	230,159	37.52	6,134
2014	86,727.28	18,941	17,139	69,588	37.58	1,852
2015	78,537.32	15,817	14,312	64,225	37.67	1,705
2016	1,606,721.09	296,279	268,096	1,338,625	37.59	35,611
2017	1,554,706.53	259,947	235,220	1,319,487	37.35	35,328
2018	2,282,045.41	339,568	307,267	1,974,778	37.17	53,128
2019	3,495,760.56	453,750	410,587	3,085,174	36.87	83,677
2020	1,855,854.51	204,515	185,061	1,670,794	36.32	46,002
2021	1,081,700.61	96,920	87,701	994,000	35.56	27,953
2022	893,210.82	60,292	54,556	838,655	34.54	24,281
2023	1,077,151.09	47,395	42,887	1,034,264	32.63	31,697
	57,488,342.16	25,812,062	23,356,699	34,131,643		1,107,054

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.8 1.93

WEST PENN POWER COMPANY

ACCOUNT 365.20 OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND DAMAGES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
1906	500.66	501	501			
1907	934.32	934	934			
1908	657.41	657	657			
1909	142.49	142	142			
1910	2,621.95	2,612	2,474	148	0.44	148
1911	944.13	944	944			
1912	60,590.54	60,591	60,591			
1913	18,583.89	18,443	17,467	1,117	0.85	1,117
1914	18,552.90	18,451	17,475	1,078	0.61	1,078
1915	19,183.98	19,115	18,104	1,080	0.40	1,080
1916	14,768.73	14,583	13,812	957	1.38	693
1917	12,412.08	12,276	11,627	785	1.20	654
1918	10,283.93	10,185	9,646	638	1.03	619
1919	4,803.12	4,713	4,464	339	2.02	168
1921	33,584.69	33,020	31,273	2,312	1.77	1,306
1922	18,678.02	18,189	17,227	1,451	2.76	526
1923	82,133.46	80,031	75,798	6,335	2.67	2,373
1924	87,918.61	85,703	81,170	6,749	2.60	2,596
1925	80,130.02	77,341	73,250	6,880	3.59	1,916
1926	101,956.89	98,419	93,213	8,744	3.54	2,470
1927	66,515.56	64,201	60,805	5,711	3.52	1,622
1928	47,486.29	45,824	43,400	4,086	3.50	1,167
1929	65,963.40	62,995	59,663	6,300	4.50	1,400
1930	62,183.29	59,348	56,209	5,974	4.51	1,325
1931	46,805.28	44,638	42,277	4,528	4.54	997
1932	77,824.26	74,151	70,229	7,595	4.58	1,658
1933	23,002.21	21,677	20,530	2,472	5.59	442
1934	16,807.55	15,819	14,982	1,826	5.65	323
1935	19,783.31	18,592	17,609	2,174	5.73	379
1936	60,259.95	56,530	53,540	6,720	5.84	1,151
1937	39,066.76	36,574	34,639	4,428	5.96	743
1938	124,191.44	116,020	109,883	14,308	6.09	2,349
1939	204,011.21	188,384	178,419	25,592	7.09	3,610
1940	136,312.52	125,544	118,903	17,410	7.25	2,401
1941	193,933.91	178,128	168,705	25,229	7.41	3,405
1942	79,839.48	73,117	69,249	10,590	7.59	1,395
1943	72,121.71	65,833	62,351	9,771	7.79	1,254
1944	46,877.41	42,640	40,384	6,493	8.00	812
1945	119,222.57	107,110	101,444	17,779	8.99	1,978
1946	138,951.68	124,348	117,770	21,182	9.22	2,297
1947	243,099.74	216,650	205,190	37,910	9.46	4,007
1948	338,231.59	300,147	284,270	53,962	9.71	5,557
1949	386,410.52	341,355	323,298	63,113	9.97	6,330

WEST PENN POWER COMPANY

ACCOUNT 365.20 OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND DAMAGES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
1950	491,824.46	432,363	409,492	82,332	10.25	8,032
1951	360,912.61	313,020	296,462	64,451	11.25	5,729
1952	283,271.84	244,407	231,478	51,794	11.53	4,492
1953	194,399.29	166,795	157,972	36,427	11.83	3,079
1954	225,927.72	192,716	182,522	43,406	12.15	3,573
1955	162,592.99	136,741	129,508	33,085	13.14	2,518
1956	140,940.25	117,784	111,553	29,387	13.47	2,182
1957	193,104.24	160,315	151,835	41,269	13.80	2,991
1958	191,362.16	156,534	148,254	43,108	14.80	2,913
1959	184,839.98	150,127	142,186	42,654	15.15	2,815
1960	194,055.22	155,205	146,995	47,060	16.15	2,914
1961	220,024.36	174,655	165,416	54,608	16.50	3,310
1962	193,778.10	152,600	144,528	49,250	16.87	2,919
1963	163,989.95	127,076	120,354	43,636	17.87	2,442
1964	154,657.83	118,839	112,553	42,105	18.24	2,308
1965	214,921.74	162,395	153,805	61,117	19.24	3,177
1966	185,199.23	138,677	131,341	53,858	19.62	2,745
1967	153,984.58	113,333	107,338	46,647	20.62	2,262
1968	194,505.87	141,756	134,257	60,249	21.02	2,866
1969	190,623.20	137,535	130,260	60,363	21.42	2,818
1970	190,335.53	134,853	127,720	62,616	22.42	2,793
1971	185,835.68	130,234	123,345	62,491	22.84	2,736
1972	239,230.66	164,543	155,839	83,392	23.83	3,499
1973	227,194.48	154,447	146,277	80,917	24.26	3,335
1974	241,002.30	160,652	152,154	88,848	25.26	3,517
1975	331,156.19	218,033	206,500	124,656	25.68	4,854
1976	271,138.81	174,885	165,634	105,505	26.69	3,953
1977	272,052.15	173,161	164,001	108,051	27.13	3,983
1978	377,095.93	234,968	222,539	154,557	28.13	5,494
1979	335,648.96	204,645	193,820	141,829	29.13	4,869
1980	594,226.83	357,011	338,126	256,101	29.57	8,661
1981	388,379.44	228,056	215,992	172,387	30.58	5,637
1982	342,424.85	197,922	187,452	154,973	31.03	4,994
1983	288,455.13	162,804	154,192	134,263	32.03	4,192
1984	603,219.32	332,253	314,678	288,541	33.03	8,736
1985	710,973.58	384,779	364,425	346,549	33.49	10,348
1986	832,999.91	439,324	416,085	416,915	34.50	12,084
1987	871,872.75	447,968	424,272	447,601	35.49	12,612
1988	844,840.60	425,546	403,036	441,805	35.96	12,286
1989	791,933.04	387,968	367,445	424,488	36.96	11,485
1990	903,098.59	429,965	407,221	495,878	37.96	13,063
1991	898,028.09	415,158	393,197	504,831	38.96	12,958
1992	912,958.13	412,474	390,655	522,303	39.44	13,243

WEST PENN POWER COMPANY

ACCOUNT 365.20 OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND DAMAGES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
1993	785,616.82	343,943	325,749	459,868	40.45	11,369
1994	1,042,305.41	441,937	418,560	623,745	41.44	15,052
1995	1,428,086.01	585,515	554,543	873,543	42.45	20,578
1996	1,072,761.37	425,028	402,545	670,216	43.44	15,429
1997	2,001,884.44	770,726	729,956	1,271,928	43.93	28,954
1998	661,792.44	245,525	232,537	429,255	44.93	9,554
1999	1,801,052.57	642,976	608,964	1,192,089	45.93	25,954
2000	2,588,341.81	887,801	840,838	1,747,504	46.93	37,236
2001	202,378.20	66,582	63,060	139,318	47.93	2,907
2002	791,174.27	249,220	236,037	555,137	48.93	11,346
2003	405,754.86	122,132	115,671	290,084	49.93	5,810
2004	17,305.56	5,001	4,736	12,570	50.43	249
2005	351,601.89	96,691	91,576	260,026	51.42	5,057
2006	114,495.68	29,860	28,280	86,216	52.43	1,644
2007	64,596.04	15,942	15,099	49,497	53.42	927
2008	22.02	5	5	17	54.43	
2009	7,624.70	1,667	1,579	6,046	55.42	109
2011	15,272,032.93	2,907,795	2,753,979	12,518,054	57.42	218,009
2012	12,781,740.53	2,252,143	2,133,010	10,648,731	58.43	182,248
2013	42,061,103.09	6,822,311	6,461,426	35,599,677	59.42	599,119
2014	33,970,191.28	5,027,588	4,761,640	29,208,551	60.43	483,345
2015	29,761,027.62	3,987,978	3,777,023	25,984,005	61.42	423,054
2016	23,191,042.35	2,778,287	2,631,322	20,559,720	62.43	329,324
2017	5,741,202.92	611,438	579,094	5,162,109	62.92	82,042
2018	43,678,133.32	4,031,492	3,818,236	39,859,897	63.92	623,590
2019	29,798,427.56	2,327,257	2,204,150	27,594,278	64.92	425,050
2020	24,406,379.49	1,559,568	1,477,071	22,929,308	65.92	347,835
2021	20,702,884.58	1,028,933	974,505	19,728,380	66.92	294,805
2022	1,265,721.75	44,933	42,556	1,223,166	67.92	18,009
2023	592,443.93	12,619	11,951	580,493	68.92	8,423
2024	5,332,730.05	37,862	35,859	5,296,871	69.92	75,756
	321,019,155.52	51,161,752	48,458,789	272,560,366		4,601,547

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 59.2 1.43

WEST PENN POWER COMPANY

ACCOUNT 365.25 OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND DAMAGES - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
1926	176.71	171	177			
1927	11,476.90	11,078	11,477			
1928	879.44	849	879			
1931	966.10	921	966			
1932	4,882.53	4,652	4,883			
1933	11,588.79	10,921	11,545	44	5.59	8
1934	184.66	174	184	1	5.65	
1935	16.48	15	16			
1936	4,522.32	4,242	4,484	38	5.84	7
1937	571.15	535	566	5	5.96	1
1938	56.99	53	56	1	6.09	
1940	279.50	257	272	8	7.25	1
1941	26.62	24	25	2	7.41	
1943	20,130.93	18,376	19,425	706	7.79	91
1944	210.97	192	203	8	8.00	1
1945	2,931.33	2,634	2,784	147	8.99	16
1946	90.51	81	86	5	9.22	1
1947	1,651.27	1,472	1,556	95	9.46	10
1948	398.37	354	374	24	9.71	2
1949	910.43	804	850	60	9.97	6
1950	15,549.47	13,670	14,451	1,098	10.25	107
1951	5,474.07	4,748	5,019	455	11.25	40
1952	5,666.27	4,889	5,168	498	11.53	43
1953	5,248.83	4,503	4,760	489	11.83	41
1954	4,874.38	4,158	4,395	479	12.15	39
1955	3,731.32	3,138	3,317	414	13.14	32
1956	3,494.07	2,920	3,087	407	13.47	30
1957	5,725.26	4,753	5,024	701	13.80	51
1958	758.53	620	655	104	14.80	7
1959	1.46	1	1			
1960	101,306.15	81,025	85,652	15,654	16.15	969
1961	7,545.39	5,990	6,332	1,213	16.50	74
1962	1,215.01	957	1,012	203	16.87	12
1963	21,522.58	16,678	17,630	3,893	17.87	218
1964	17,680.62	13,586	14,362	3,319	18.24	182
1965	6,556.56	4,954	5,237	1,320	19.24	69
1966	26,386.97	19,759	20,887	5,500	19.62	280
1967	9,982.31	7,347	7,767	2,215	20.62	107
1968	34,282.26	24,985	26,412	7,870	21.02	374
1969	908.87	656	693	216	21.42	10
1970	45,044.93	31,914	33,737	11,308	22.42	504

WEST PENN POWER COMPANY

ACCOUNT 365.25 OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND DAMAGES - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
1971	2,854.85	2,001	2,115	740	22.84	32
1972	6,518.41	4,483	4,739	1,779	23.83	75
1973	3,377.60	2,296	2,427	951	24.26	39
1974	590.35	394	417	173	25.26	7
1975	3,725.78	2,453	2,593	1,133	25.68	44
1976	365.41	236	249	116	26.69	4
1978	1,567.27	977	1,033	534	28.13	19
1979	57,249.98	34,905	36,898	20,352	29.13	699
1980	31,521.69	18,938	20,020	11,502	29.57	389
1989	206,945.03	101,382	107,172	99,773	36.96	2,699
1990	387,918.52	184,688	195,235	192,684	37.96	5,076
1991	432,458.78	199,926	211,343	221,116	38.96	5,675
1992	155,406.46	70,213	74,223	81,183	39.44	2,058
1993	196,252.86	85,920	90,827	105,426	40.45	2,606
1994	111,996.20	47,486	50,198	61,798	41.44	1,491
1995	994,725.81	407,838	431,129	563,597	42.45	13,277
1996	715,764.96	283,586	299,781	415,984	43.44	9,576
1997	624,235.79	240,331	254,056	370,180	43.93	8,427
1998	53,834.56	19,973	21,114	32,721	44.93	728
1999	13,275.99	4,740	5,011	8,265	45.93	180
2001	1,241.22	408	431	810	47.93	17
2004	32,512.02	9,396	9,933	22,579	50.43	448
2005	876.04	241	255	621	51.42	12
2011	2,534,623.05	482,592	510,152	2,024,471	57.42	35,257
2013	3,172,428.36	514,568	543,953	2,628,475	59.42	44,236
2014	1,852,815.14	274,217	289,877	1,562,938	60.43	25,864
2015	2,730,846.74	365,933	386,830	2,344,017	61.42	38,164
2016	433,784.18	51,967	54,935	378,849	62.43	6,068
2017	805,675.05	85,804	90,704	714,971	62.92	11,363
2018	3,071,604.64	283,509	299,699	2,771,906	63.92	43,365
2019	1,645,698.10	128,529	135,869	1,509,829	64.92	23,257
2020	1,850,167.93	118,226	124,978	1,725,190	65.92	26,171
2021	2,437,194.68	121,129	128,046	2,309,149	66.92	34,506
2022	5,166.66	183	194	4,973	67.92	73
2023	5.99		0	6	68.92	
	24,960,133.41	4,458,524	4,712,842	20,247,292		345,235

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 58.6 1.38

WEST PENN POWER COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. 0						
1922	8.90	9	9			
1925	66.58	65	59	8	2.54	3
1926	33.15	32	29	4	2.51	2
1927	118.73	116	105	14	2.50	6
1928	164.18	158	143	21	3.50	6
1929	135.01	130	118	17	3.50	5
1930	84.54	81	73	12	3.54	3
1931	84.54	81	73	12	3.59	3
1932	75.41	72	65	10	4.58	2
1933	5,976.36	5,687	5,151	825	4.65	177
1934	168.17	160	145	23	4.74	5
1935	100.86	96	87	14	4.84	3
1936	193.21	183	166	27	4.95	5
1937	328.84	311	282	47	5.09	9
1939	191.94	179	162	30	6.24	5
1941	662.40	614	556	106	6.59	16
1942	70.35	65	59	11	6.79	2
1943	176.53	163	148	29	6.99	4
1944	867.41	796	721	146	7.22	20
1945	2,804.03	2,563	2,322	482	7.46	65
1946	116.01	106	96	20	7.71	3
1947	72.03	65	59	13	7.97	2
1948	3,674.19	3,317	3,005	669	8.25	81
1949	2,904.47	2,609	2,363	541	8.54	63
1950	1,418.63	1,268	1,149	270	8.83	31
1954	622.51	544	493	130	10.15	13
1955	58.80	51	46	13	10.50	1
1956	678.62	586	531	148	10.87	14
1957	91.14	78	71	20	11.24	2
1958	1,624.16	1,382	1,252	372	11.62	32
1959	976.33	825	747	229	12.02	19
1960	1,364.94	1,145	1,037	328	12.42	26
1961	1,653.27	1,375	1,245	408	12.84	32
1962	6,740.17	5,561	5,037	1,703	13.26	128
1963	13,097.42	10,714	9,705	3,392	13.68	248
1964	5,555.63	4,504	4,080	1,476	14.13	104
1965	235,958.31	189,522	171,672	64,286	14.58	4,409
1966	32,873.93	26,154	23,691	9,183	15.03	611
1967	24,371.47	19,200	17,392	6,979	15.49	451
1968	64,759.14	50,493	45,737	19,022	15.96	1,192
1969	58,491.24	45,120	40,870	17,621	16.45	1,071
1970	107,077.40	81,122	73,482	33,595	17.44	1,926
1971	30,448.37	22,806	20,658	9,790	17.93	546

WEST PENN POWER COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. 0						
1972	70,066.74	51,863	46,978	23,089	18.43	1,253
1973	161,967.38	118,447	107,291	54,676	18.92	2,890
1974	129,673.24	93,650	84,830	44,843	19.43	2,308
1975	147,751.32	105,317	95,398	52,353	19.94	2,626
1976	127,429.28	89,608	81,169	46,260	20.47	2,260
1977	91,279.51	63,302	57,340	33,940	20.99	1,617
1978	155,373.59	105,483	95,548	59,826	21.99	2,721
1979	265,808.27	177,773	161,030	104,778	22.53	4,651
1980	193,453.67	127,409	115,409	78,045	23.07	3,383
1981	118,927.72	77,089	69,829	49,099	23.61	2,080
1982	267,494.29	170,528	154,467	113,027	24.17	4,676
1983	157,352.51	97,952	88,727	68,626	25.17	2,726
1984	283,397.56	173,326	157,002	126,396	25.72	4,914
1985	196,307.06	117,863	106,762	89,545	26.29	3,406
1986	461,238.82	271,670	246,084	215,155	26.86	8,010
1987	436,217.70	251,916	228,190	208,028	27.44	7,581
1988	547,012.37	307,476	278,517	268,495	28.44	9,441
1989	666,464.23	366,689	332,153	334,311	29.02	11,520
1990	557,903.98	300,264	271,985	285,919	29.60	9,659
1991	743,118.83	390,881	354,067	389,052	30.19	12,887
1992	897,453.24	457,881	414,757	482,696	31.20	15,471
1993	594,800.69	296,032	268,151	326,650	31.79	10,275
1994	657,146.55	318,716	288,699	368,448	32.39	11,375
1995	1,032,097.54	484,054	438,465	593,633	33.40	17,773
1996	953,416.29	434,758	393,811	559,605	34.00	16,459
1997	772,768.72	342,182	309,955	462,814	34.61	13,372
1998	467,739.06	200,800	181,888	285,851	35.23	8,114
1999	307,379.63	126,979	115,020	192,360	36.23	5,309
2000	1,131,481.31	451,914	409,352	722,129	36.85	19,596
2001	571,518.67	220,263	199,518	372,001	37.48	9,925
2002	863,903.03	318,780	288,756	575,147	38.48	14,947
2003	1,099,359.60	390,053	353,317	746,043	39.10	19,080
2004	716,162.61	242,206	219,394	496,769	40.11	12,385
2005	521,626.60	168,851	152,948	368,679	40.74	9,050
2006	466,759.58	144,229	130,645	336,115	41.38	8,123
2007	1,028,603.87	300,558	272,251	756,353	42.38	17,847
2008	353,903.70	98,102	88,863	265,041	43.02	6,161
2009	411,269.10	107,753	97,605	313,664	43.67	7,183
2010	592,190.50	145,087	131,422	460,768	44.67	10,315
2011	696,571.04	159,863	144,807	551,764	45.32	12,175
2012	459,876.64	97,724	88,520	371,357	46.32	8,017
2013	101,578.35	19,970	18,089	83,489	46.98	1,777
2014	214,198.99	38,684	35,041	179,158	47.64	3,761

WEST PENN POWER COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. 0						
2015	144,979.96	23,690	21,459	123,521	48.64	2,539
2016	632,625.62	92,996	84,237	548,389	49.31	11,121
2017	99,218.15	12,879	11,666	87,552	50.30	1,741
2018	215,114.77	24,329	22,038	193,077	50.97	3,788
2019	302,363.75	29,087	26,347	276,017	51.65	5,344
2020	631,155.47	49,988	45,280	585,875	52.32	11,198
2021	332,360.73	20,606	18,665	313,696	52.99	5,920
2022	246,301.85	10,960	9,928	236,374	53.68	4,403
2023	740,222.25	19,838	17,970	722,252	54.37	13,284
	24,641,325.25	9,788,426	8,866,531	15,774,794		429,783

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 36.7 1.74

WEST PENN POWER COMPANY

ACCOUNT 366.50 UNDERGROUND CONDUIT - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. 0						
2014	339.99	61	44	296	47.64	6
2015	2,253.78	368	265	1,989	48.64	41
2017	863.00	112	80	783	50.30	16
2018	5,757.08	651	468	5,289	50.97	104
2019	1,821.40	175	126	1,696	51.65	33
	11,035.25	1,367	983	10,052		200

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 50.3 1.81

WEST PENN POWER COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. 0						
1941	140.55	134	137	4	4.22	1
1945	900.11	844	862	38	5.25	7
1946	97.46	91	93	4	5.53	1
1947	272.05	253	258	14	5.83	2
1948	31.21	29	30	1	6.15	
1949	2,376.89	2,189	2,235	142	6.47	22
1950	8.47	8	8			
1951	716.57	658	672	45	6.50	7
1953	9,361.14	8,500	8,679	682	7.24	94
1954	1,760.50	1,601	1,635	126	7.02	18
1955	19.37	18	18	1	7.42	
1957	896.80	799	816	81	8.26	10
1958	1,763.96	1,572	1,605	159	8.13	20
1959	1,310.49	1,159	1,183	127	8.58	15
1960	1,383.76	1,214	1,240	144	9.03	16
1961	1,868.06	1,637	1,671	197	8.96	22
1962	7,996.70	6,948	7,094	903	9.44	96
1963	31,176.79	26,843	27,407	3,770	9.93	380
1964	28,673.13	24,633	25,151	3,522	9.92	355
1965	144,649.21	123,068	125,654	18,995	10.43	1,821
1966	128,085.31	108,642	110,925	17,160	10.47	1,639
1967	18,451.24	15,490	15,815	2,636	10.99	240
1968	102,373.76	85,032	86,819	15,555	11.52	1,350
1969	64,565.13	53,395	54,517	10,048	11.61	865
1970	139,957.96	114,416	116,820	23,138	12.17	1,901
1971	62,453.24	50,450	51,510	10,943	12.73	860
1972	193,909.48	155,748	159,021	34,888	12.86	2,713
1973	163,590.52	129,744	132,470	31,121	13.44	2,316
1974	303,552.82	237,621	242,614	60,939	14.01	4,350
1975	444,549.92	345,504	352,764	91,786	14.19	6,468
1976	298,508.52	228,747	233,553	64,956	14.79	4,392
1977	183,428.37	138,525	141,436	41,992	15.40	2,727
1978	396,907.41	295,299	301,504	95,403	16.00	5,963
1979	522,533.43	385,159	393,252	129,281	16.23	7,966
1980	1,017,569.76	738,145	753,655	263,915	16.85	15,663
1981	615,785.22	439,301	448,531	167,254	17.48	9,568
1982	555,380.88	389,433	397,616	157,765	18.11	8,711
1983	479,991.22	332,634	339,623	140,368	18.38	7,637
1984	809,525.79	550,801	562,374	247,152	19.02	12,994
1985	904,898.97	604,111	616,804	288,095	19.67	14,646
1986	1,141,742.12	747,270	762,971	378,771	20.32	18,640
1987	1,146,521.98	739,507	755,045	391,477	20.64	18,967
1988	1,782,854.16	1,125,694	1,149,347	633,507	21.31	29,728

WEST PENN POWER COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. 0						
1989	1,409,751.12	870,803	889,100	520,651	21.97	23,698
1990	1,476,271.11	891,372	910,101	566,170	22.64	25,008
1991	1,880,788.25	1,115,307	1,138,742	742,046	22.99	32,277
1992	2,491,314.71	1,441,226	1,471,509	1,019,806	23.68	43,066
1993	1,916,889.47	1,080,742	1,103,450	813,439	24.37	33,379
1994	2,723,362.45	1,495,126	1,526,541	1,196,821	25.06	47,758
1995	3,390,286.05	1,820,245	1,858,492	1,531,794	25.45	60,188
1996	3,688,114.12	1,923,720	1,964,141	1,723,973	26.14	65,952
1997	5,300,971.68	2,682,292	2,738,652	2,562,320	26.85	95,431
1998	738,105.04	361,819	369,421	368,684	27.56	13,378
1999	6,395,422.67	3,033,349	3,097,085	3,298,338	28.26	116,714
2000	10,408,459.77	4,794,137	4,894,871	5,513,589	28.69	192,178
2001	589,552.79	261,879	267,382	322,171	29.41	10,954
2002	3,279,282.68	1,401,893	1,431,349	1,847,934	30.13	61,332
2003	2,670,953.02	1,102,569	1,125,736	1,545,217	30.58	50,530
2004	1,763,522.37	697,649	712,308	1,051,214	31.32	33,564
2005	3,654,177.45	1,382,375	1,411,421	2,242,756	32.05	69,977
2006	3,157,739.68	1,139,312	1,163,251	1,994,489	32.78	60,845
2007	9,694,409.27	3,342,632	3,412,867	6,281,542	33.26	188,862
2008	10,442,981.49	3,411,722	3,483,408	6,959,573	34.01	204,633
2009	1,591,747.60	490,895	501,210	1,090,538	34.75	31,382
2010	5,503,234.45	1,603,643	1,637,338	3,865,896	35.25	109,671
2011	5,955,096.29	1,623,955	1,658,077	4,297,019	36.00	119,362
2012	5,648,112.92	1,440,269	1,470,532	4,177,581	36.52	114,392
2013	5,761,284.99	1,358,511	1,387,056	4,374,229	37.28	117,334
2014	6,689,947.36	1,454,395	1,484,954	5,204,993	37.81	137,662
2015	7,580,364.91	1,497,880	1,529,353	6,051,012	38.58	156,843
2016	8,187,842.84	1,461,530	1,492,239	6,695,604	39.12	171,156
2017	7,917,683.85	1,258,912	1,285,364	6,632,320	39.67	167,187
2018	12,098,670.17	1,682,925	1,718,287	10,380,383	40.23	258,026
2019	15,511,427.58	1,842,758	1,881,478	13,629,950	40.80	334,067
2020	14,652,016.62	1,444,689	1,475,044	13,176,973	41.16	320,140
2021	11,559,875.44	898,202	917,075	10,642,800	41.55	256,144
2022	12,563,388.79	709,831	724,746	11,838,643	41.75	283,560
2023	14,439,779.77	502,504	513,063	13,926,717	41.60	334,777
2024	13,767,202.15	167,960	171,489	13,595,713	40.32	337,195
	238,212,571.35	61,901,894	63,202,566	175,010,006		4,861,813

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 36.0 2.04

WEST PENN POWER COMPANY

ACCOUNT 367.50 UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. 0						
1974	257.39	201	233	24	14.01	2
1975	9,909.08	7,701	8,922	987	14.19	70
1976	12,061.36	9,243	10,708	1,353	14.79	91
1977	2,586.87	1,954	2,264	323	15.40	21
1978	8,508.96	6,331	7,335	1,174	16.00	73
1979	7,746.71	5,710	6,615	1,132	16.23	70
1980	24,424.68	17,718	20,527	3,898	16.85	231
1981	19,962.71	14,241	16,498	3,465	17.48	198
1982	35,025.80	24,560	28,453	6,573	18.11	363
1983	21,904.64	15,180	17,586	4,319	18.38	235
1984	13,639.11	9,280	10,751	2,888	19.02	152
1985	8,601.83	5,743	6,653	1,949	19.67	99
1986	42,722.03	27,962	32,394	10,328	20.32	508
1988	94,025.00	59,367	68,778	25,247	21.31	1,185
1989	120,896.67	74,678	86,516	34,381	21.97	1,565
1990	28,362.07	17,125	19,840	8,522	22.64	376
1991	41,887.31	24,839	28,776	13,111	22.99	570
1992	88,791.32	51,366	59,508	29,283	23.68	1,237
1993	40,153.51	22,639	26,228	13,926	24.37	571
1994	260,718.95	143,135	165,825	94,894	25.06	3,787
1995	285,807.01	153,450	177,775	108,032	25.45	4,245
1996	248,196.38	129,459	149,981	98,215	26.14	3,757
1997	299,852.64	151,725	175,776	124,077	26.85	4,621
1998	2,993,590.71	1,467,458	1,700,077	1,293,514	27.56	46,934
1999	33,399.18	15,841	18,352	15,047	28.26	532
2000	723,599.68	333,290	386,123	337,477	28.69	11,763
2001	173,097.38	76,890	89,078	84,019	29.41	2,857
2002	265,286.68	113,410	131,388	133,899	30.13	4,444
2003	32,644.15	13,476	15,612	17,032	30.58	557
2004	107,692.66	42,603	49,356	58,337	31.32	1,863
2005	1,132,280.55	428,342	496,242	636,039	32.05	19,845
2006	73,813.31	26,632	30,854	42,959	32.78	1,311
2007	1,075,677.99	370,894	429,688	645,990	33.26	19,422
2008	1,804,950.50	589,677	683,152	1,121,798	34.01	32,984
2009	255,638.16	78,839	91,336	164,302	34.75	4,728
2010	646,839.42	188,489	218,368	428,471	35.25	12,155
2011	2,110,521.45	575,539	666,772	1,443,749	36.00	40,104
2013	6,667.18	1,572	1,821	4,846	37.28	130
2014	16,863.11	3,666	4,247	12,616	37.81	334
2015	12,278.66	2,426	2,811	9,468	38.58	245
2016	2,655.67	474	549	2,107	39.12	54
2017	8,235.16	1,309	1,517	6,718	39.67	169
2018	38,418.25	5,344	6,191	32,227	40.23	801

WEST PENN POWER COMPANY

ACCOUNT 367.50 UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. 0						
2019	13,549.11	1,610	1,865	11,684	40.80	286
2020	100,750.80	9,934	11,509	89,242	41.16	2,168
2023	275,565.94	9,590	11,110	264,456	41.60	6,357
	13,620,057.73	5,330,912	6,175,960	7,444,098		234,070
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					31.8	1.72

WEST PENN POWER COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-R1.5						
NET SALVAGE PERCENT.. 0						
1929	6,778.27	6,778	6,778			
1930	7,176.84	7,121	6,874	303	0.74	303
1931	2,299.07	2,279	2,200	99	0.84	99
1934	1,640.87	1,604	1,548	93	2.09	44
1936	1,305.29	1,271	1,227	78	2.41	32
1937	3,465.63	3,366	3,249	217	2.59	84
1938	1,413.14	1,369	1,322	91	2.79	33
1939	10,072.30	9,732	9,395	677	2.99	226
1940	22,833.86	21,996	21,234	1,600	3.22	497
1941	16,657.73	15,995	15,441	1,217	3.46	352
1942	5,279.42	5,052	4,877	402	3.71	108
1944	1,880.41	1,786	1,724	156	4.25	37
1945	16,467.92	15,579	15,039	1,429	4.54	315
1946	67,568.20	63,649	61,444	6,124	4.83	1,268
1947	145,351.67	136,311	131,589	13,763	5.14	2,678
1948	162,206.26	151,387	146,143	16,063	5.47	2,937
1949	103,982.58	96,558	93,213	10,770	5.80	1,857
1950	116,273.19	107,413	103,692	12,581	6.15	2,046
1951	123,622.19	114,487	110,521	13,101	5.87	2,232
1952	108,397.84	99,813	96,356	12,042	6.24	1,930
1953	134,776.10	123,347	119,074	15,702	6.62	2,372
1954	126,689.12	115,211	111,220	15,469	7.02	2,204
1955	351,505.69	320,011	308,926	42,580	6.84	6,225
1956	333,297.87	301,368	290,929	42,369	7.26	5,836
1957	241,028.06	216,395	208,899	32,129	7.68	4,183
1958	456,653.04	406,924	392,829	63,824	8.13	7,850
1959	338,568.20	301,597	291,150	47,418	8.03	5,905
1960	338,556.71	299,149	288,787	49,770	8.50	5,855
1961	271,969.43	238,327	230,072	41,897	8.96	4,676
1962	234,031.04	204,777	197,684	36,347	8.93	4,070
1963	191,823.76	166,350	160,588	31,236	9.42	3,316
1964	256,795.68	222,180	214,484	42,312	9.43	4,487
1965	361,015.93	309,318	298,604	62,412	9.94	6,279
1966	261,442.64	223,298	215,563	45,880	9.99	4,593
1967	223,079.96	188,547	182,016	41,064	10.53	3,900
1968	318,424.43	266,267	257,044	61,380	11.07	5,545
1969	886,295.52	737,841	712,283	174,013	11.17	15,579
1970	1,481,163.84	1,218,998	1,176,774	304,390	11.72	25,972
1971	1,468,610.33	1,202,204	1,160,561	308,049	11.86	25,974
1972	1,465,523.96	1,192,643	1,151,331	314,193	12.01	26,161
1973	1,769,682.45	1,421,763	1,372,515	397,167	12.60	31,521
1974	2,545,341.78	2,030,928	1,960,579	584,763	12.79	45,720
1975	1,812,606.81	1,426,522	1,377,109	435,498	13.40	32,500

WEST PENN POWER COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-R1.5						
NET SALVAGE PERCENT.. 0						
1976	3,057,135.14	2,387,011	2,304,328	752,807	13.61	55,313
1977	4,210,588.78	3,240,048	3,127,817	1,082,772	14.23	76,091
1978	4,851,931.95	3,700,083	3,571,917	1,280,015	14.48	88,399
1979	4,081,737.90	3,082,937	2,976,148	1,105,590	14.74	75,006
1980	4,172,842.77	3,101,257	2,993,834	1,179,009	15.38	76,659
1981	4,735,323.54	3,481,410	3,360,819	1,374,505	15.67	87,716
1982	4,764,185.73	3,462,610	3,342,670	1,421,516	15.98	88,956
1983	5,472,156.71	3,906,025	3,770,726	1,701,431	16.64	102,249
1984	5,225,897.51	3,682,690	3,555,127	1,670,771	16.97	98,454
1985	6,432,451.86	4,471,841	4,316,942	2,115,510	17.32	122,143
1986	6,114,532.04	4,166,442	4,022,122	2,092,410	18.00	116,245
1987	7,241,623.19	4,860,577	4,692,213	2,549,410	18.37	138,781
1988	7,942,111.18	5,246,559	5,064,825	2,877,286	18.75	153,455
1989	9,528,671.34	6,189,825	5,975,418	3,553,253	19.15	185,548
1990	9,060,504.72	5,782,414	5,582,119	3,478,386	19.56	177,832
1991	7,501,708.67	4,674,315	4,512,403	2,989,306	20.26	147,547
1992	9,351,379.51	5,713,693	5,515,778	3,835,602	20.69	185,384
1993	7,054,420.75	4,222,071	4,075,824	2,978,597	21.13	140,965
1994	8,624,704.05	5,050,627	4,875,680	3,749,024	21.58	173,727
1995	9,228,743.74	5,281,610	5,098,662	4,130,082	22.05	187,305
1996	5,480,250.34	3,061,268	2,955,230	2,525,020	22.52	112,123
1997	13,070,426.70	7,116,847	6,870,329	6,200,098	23.01	269,452
1998	4,537,663.75	2,404,962	2,321,657	2,216,007	23.50	94,298
1999	8,082,201.18	4,163,142	4,018,936	4,063,265	24.00	169,303
2000	15,681,377.16	7,837,552	7,566,070	8,115,307	24.52	330,967
2001	7,413,009.16	3,588,638	3,464,333	3,948,676	25.04	157,695
2002	4,443,609.09	2,079,609	2,007,574	2,436,035	25.58	95,232
2003	4,952,587.50	2,246,494	2,168,679	2,783,908	25.90	107,487
2004	7,125,478.54	3,110,984	3,003,224	4,122,255	26.45	155,851
2005	7,773,295.16	3,258,565	3,145,693	4,627,602	27.01	171,329
2006	1,341,865.37	541,174	522,428	819,437	27.37	29,939
2007	8,452,613.89	3,269,471	3,156,221	5,296,393	27.75	190,861
2008	22,216,461.24	8,175,658	7,892,464	14,323,997	28.34	505,434
2009	1,904,913.68	667,291	644,177	1,260,737	28.75	43,852
2010	19,798,959.74	6,573,255	6,345,566	13,453,394	29.17	461,207
2011	24,427,878.80	7,650,812	7,385,799	17,042,080	29.60	575,746
2012	11,041,120.12	3,257,130	3,144,307	7,896,813	29.87	264,373
2013	9,913,260.33	2,724,164	2,629,803	7,283,457	30.34	240,061
2014	9,273,977.95	2,366,719	2,284,739	6,989,239	30.65	228,034
2015	10,443,933.74	2,460,591	2,375,360	8,068,574	30.82	261,797
2016	11,720,244.42	2,510,476	2,423,517	9,296,727	31.18	298,163
2017	11,359,132.16	2,190,041	2,114,181	9,244,951	31.41	294,331
2018	14,058,780.86	2,404,052	2,320,779	11,738,002	31.52	372,399

WEST PENN POWER COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-R1.5						
NET SALVAGE PERCENT.. 0						
2019	20,066,166.13	2,979,826	2,876,609	17,189,557	31.54	545,008
2020	16,261,315.84	2,034,291	1,963,826	14,297,490	31.47	454,321
2021	16,357,480.88	1,642,291	1,585,404	14,772,077	31.34	471,349
2022	19,756,469.35	1,481,735	1,430,409	18,326,060	30.83	594,423
2023	21,332,626.99	1,023,966	988,497	20,344,130	29.75	683,836
2024	22,680,148.06	417,315	402,860	22,277,288	26.60	837,492
	496,413,454.24	192,939,875	186,256,930	310,156,524		11,791,939
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					26.3	2.38

WEST PENN POWER COMPANY

ACCOUNT 369.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. 0						
1944	32.52	31	33			
1948	53.94	50	54			
1949	158.16	146	158			
1952	29.72	27	30			
1954	95,665.13	86,998	95,665			
1955	132,301.88	119,535	132,302			
1956	212,697.93	190,875	211,892	806	7.83	103
1957	230,430.60	205,314	227,921	2,510	8.26	304
1958	181,320.68	161,575	179,366	1,955	8.13	240
1959	191,738.41	169,535	188,202	3,536	8.58	412
1960	215,429.92	188,975	209,783	5,647	9.03	625
1961	253,652.89	222,276	246,751	6,902	8.96	770
1962	237,857.11	206,650	229,404	8,453	9.44	895
1963	217,427.24	187,205	207,818	9,609	9.93	968
1964	236,526.39	203,200	225,574	10,952	9.92	1,104
1965	246,603.74	209,810	232,912	13,692	10.43	1,313
1966	254,979.77	216,274	240,088	14,892	10.47	1,422
1967	217,178.36	182,321	202,396	14,782	10.99	1,345
1968	317,364.35	263,603	292,628	24,736	11.52	2,147
1969	336,846.38	278,572	309,245	27,601	11.61	2,377
1970	343,277.39	280,629	311,529	31,748	12.17	2,609
1971	393,076.05	317,527	352,489	40,587	12.73	3,188
1972	654,267.38	525,508	583,371	70,896	12.86	5,513
1973	797,516.23	632,510	702,155	95,361	13.44	7,095
1974	771,261.18	603,743	670,220	101,041	14.01	7,212
1975	1,310,624.69	1,018,618	1,130,777	179,848	14.19	12,674
1976	1,079,708.68	827,381	918,483	161,226	14.79	10,901
1977	1,367,275.79	1,032,567	1,146,261	221,015	15.40	14,352
1978	1,518,191.17	1,129,534	1,253,905	264,286	16.00	16,518
1979	1,518,324.44	1,119,157	1,242,386	275,938	16.23	17,002
1980	1,331,733.13	966,039	1,072,408	259,325	16.85	15,390
1981	1,397,583.70	997,036	1,106,818	290,766	17.48	16,634
1982	1,321,465.94	926,612	1,028,640	292,826	18.11	16,169
1983	1,483,493.88	1,028,061	1,141,259	342,235	18.38	18,620
1984	1,744,601.68	1,187,027	1,317,729	426,873	19.02	22,443
1985	1,787,666.46	1,193,446	1,324,855	462,811	19.67	23,529
1986	2,135,890.11	1,397,940	1,551,865	584,025	20.32	28,741
1987	2,137,386.46	1,378,614	1,530,411	606,975	20.64	29,408
1988	2,308,652.82	1,457,683	1,618,186	690,467	21.31	32,401
1989	2,532,478.44	1,564,312	1,736,556	795,922	21.97	36,228
1990	2,952,831.57	1,782,920	1,979,235	973,597	22.64	43,003
1991	2,517,602.24	1,492,938	1,657,323	860,279	22.99	37,420
1992	2,390,603.31	1,382,964	1,535,240	855,363	23.68	36,122

WEST PENN POWER COMPANY

ACCOUNT 369.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. 0						
1993	2,689,879.27	1,516,554	1,683,540	1,006,339	24.37	41,294
1994	2,849,159.42	1,564,189	1,736,420	1,112,739	25.06	44,403
1995	3,240,099.43	1,739,609	1,931,155	1,308,944	25.45	51,432
1996	3,376,482.19	1,761,173	1,955,093	1,421,389	26.14	54,376
1997	5,325,451.08	2,694,678	2,991,385	2,334,066	26.85	86,930
1998	1,616,551.69	792,434	879,688	736,864	27.56	26,737
1999	4,539,859.37	2,153,255	2,390,347	2,149,512	28.26	76,062
2000	5,020,298.16	2,312,349	2,566,959	2,453,339	28.69	85,512
2001	37.53	17	19	19	29.41	1
2002	2,021,772.83	864,308	959,476	1,062,297	30.13	35,257
2003	2,363,924.61	975,828	1,083,275	1,280,650	30.58	41,879
2004	2,098,767.79	830,273	921,693	1,177,075	31.32	37,582
2005	4,283,581.71	1,620,479	1,798,908	2,484,674	32.05	77,525
2006	538,665.89	194,351	215,751	322,915	32.78	9,851
2007	781,715.31	269,535	299,213	482,502	33.26	14,507
2008	5,180,738.68	1,692,547	1,878,911	3,301,828	34.01	97,084
2010	1,650,421.81	480,933	533,888	1,116,534	35.25	31,675
2011	2,329,900.47	635,364	705,323	1,624,577	36.00	45,127
2012	2,967,188.83	756,633	839,945	2,127,244	36.52	58,249
2013	3,183,407.42	750,647	833,300	2,350,107	37.28	63,039
2014	4,026,427.03	875,345	971,728	3,054,699	37.81	80,791
2015	4,131,947.73	816,473	906,374	3,225,574	38.58	83,607
2016	4,592,802.11	819,815	910,084	3,682,718	39.12	94,139
2017	3,651,285.91	580,554	644,478	3,006,808	39.67	75,796
2018	4,330,329.77	602,349	668,673	3,661,657	40.23	91,018
2019	5,083,531.40	603,924	670,421	4,413,110	40.80	108,164
2020	4,037,331.96	398,081	441,913	3,595,419	41.16	87,352
2021	4,261,394.85	331,110	367,568	3,893,827	41.55	93,714
2022	4,312,609.15	243,662	270,491	4,042,118	41.75	96,817
2023	4,055,752.07	141,140	156,680	3,899,072	41.60	93,728
2024	5,305,907.18	64,732	71,860	5,234,047	40.32	129,813
	143,221,030.51	56,418,079	62,628,882	80,592,149		2,480,658

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.5 1.73

WEST PENN POWER COMPANY

ACCOUNT 370.30 METERS - SMART GRID

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-S2						
NET SALVAGE PERCENT.. 0						
2013	116,882.78	82,660	71,967	44,916	4.76	9,436
2014	361,347.13	241,669	210,407	150,940	5.20	29,027
2015	3,152,252.08	1,970,473	1,715,571	1,436,681	5.70	252,049
2016	24,513,226.87	14,149,035	12,318,708	12,194,519	6.23	1,957,387
2017	23,679,934.92	12,396,446	10,792,834	12,887,101	6.83	1,886,838
2018	70,650,881.79	32,838,530	28,590,519	42,060,363	7.49	5,615,536
2019	42,170,501.06	16,931,456	14,741,193	27,429,308	8.20	3,345,038
2020	11,093,009.64	3,698,409	3,219,981	7,873,029	9.00	874,781
2021	9,032,348.71	2,370,992	2,064,279	6,968,070	9.83	708,858
2022	5,090,937.96	959,642	835,502	4,255,436	10.76	395,487
2023	5,777,902.58	656,370	571,461	5,206,442	11.71	444,615
2024	9,535,115.80	360,427	313,802	9,221,314	12.71	725,516
	205,174,341.32	86,656,109	75,446,224	129,728,117		16,244,568
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					8.0	7.92

WEST PENN POWER COMPANY

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 32-R1.5						
NET SALVAGE PERCENT.. 0						
1960	5,548.96	5,548	5,549			
1961	69,689.85	69,481	69,690			
1962	31,849.08	31,652	31,849			
1963	16,197.65	15,938	16,198			
1964	21,181.21	20,760	21,181			
1965	16,335.55	15,940	16,336			
1966	4,620.55	4,487	4,621			
1967	206.35	199	206			
1970	17,472.59	16,665	17,473			
1971	5,077.01	4,808	5,077			
1972	3,747.10	3,541	3,747			
1973	39,718.16	37,228	39,718			
1974	41,208.27	38,497	41,208			
1975	55,543.03	51,411	55,543			
1976	44,808.08	41,291	44,808			
1977	16,202.99	14,855	16,203			
1978	37,386.15	33,902	37,386			
1979	56,606.28	50,997	56,606			
1980	56,079.43	50,157	56,079			
1981	47,762.90	42,385	47,763			
1982	34,005.31	29,918	34,005			
1983	40,790.35	35,549	40,790			
1984	42,253.53	36,448	42,254			
1985	36,090.40	30,937	36,090			
1986	3,875.57	3,283	3,876			
1987	2,863.84	2,395	2,864			
1988	1,302.81	1,080	1,303			
1989	1,289.81	1,053	1,290			
1990	94.70	76	94	1	8.24	
1991	618.01	491	604	14	8.69	2
1992	3,006.29	2,355	2,897	109	9.00	12
1993	8,426.48	6,477	7,969	457	9.48	48
1994	7,766.68	5,875	7,228	539	9.82	55
1995	5,013.26	3,727	4,585	428	10.18	42
1996	119,841.18	87,101	107,160	12,681	10.71	1,184
1997	411,534.78	293,095	360,592	50,943	11.11	4,585
1998	1,218,195.16	849,082	1,044,617	173,578	11.52	15,068
1999	17,569.86	11,962	14,717	2,853	11.96	239
2000	1,118,951.35	742,984	914,086	204,865	12.40	16,521
2001	224,728.37	145,219	178,662	46,066	12.87	3,579
2002	51,953.69	32,617	40,128	11,826	13.34	887
2003	60,192.77	36,621	45,054	15,139	13.84	1,094
2004	11,843.77	6,969	8,574	3,270	14.34	228

WEST PENN POWER COMPANY

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 32-R1.5						
NET SALVAGE PERCENT.. 0						
2005	45,933.53	26,155	32,178	13,756	14.75	933
2006	11,555.57	6,328	7,785	3,771	15.28	247
2007	32,826.57	17,293	21,275	11,552	15.72	735
2008	567,105.08	285,367	351,084	216,021	16.29	13,261
2009	2,061.04	990	1,218	843	16.76	50
2011	2,587,067.61	1,117,613	1,374,989	1,212,079	17.75	68,286
2012	302,871.14	123,420	151,843	151,028	18.17	8,312
2013	276,027.39	105,387	129,657	146,370	18.62	7,861
2014	484,849.97	172,073	211,700	273,150	19.09	14,309
2015	309,543.48	101,468	124,835	184,708	19.48	9,482
2016	163,946.46	49,053	60,349	103,597	19.91	5,203
2017	194,569.20	52,689	64,823	129,746	20.20	6,423
2018	170,063.55	40,900	50,319	119,745	20.53	5,833
2019	209,419.62	43,769	53,849	155,571	20.82	7,472
2020	148,353.69	26,170	32,197	116,157	21.01	5,529
2021	141,001.08	20,079	24,703	116,298	21.07	5,520
2022	180,897.53	19,320	23,769	157,129	20.92	7,511
2023	149,783.82	10,290	12,659	137,125	20.33	6,745
	9,987,325.49	5,133,420	6,215,912	3,771,413		217,256

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.4 2.18

WEST PENN POWER COMPANY

ACCOUNT 372.00 LEASED PROPERTY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R1.5						
NET SALVAGE PERCENT.. 0						
1996	296,546.83	223,952	273,399	23,148	9.24	2,505
2018	71.80	18	22	50	19.14	3
	296,618.63	223,970	273,421	23,198		2,508

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.2 0.85

WEST PENN POWER COMPANY

ACCOUNT 373.10 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-L0						
NET SALVAGE PERCENT.. 0						
1922	22.51	23	23			
1923	1.17	1	1			
1924	51.68	51	27	25	0.51	25
1925	66.79	66	35	32	0.50	32
1926	16.76	17	17			
1927	35.05	35	35			
1928	894.27	880	462	432	1.54	281
1929	84.93	84	44	41	1.59	26
1930	3,684.91	3,622	1,902	1,783	1.65	1,081
1931	77.13	76	40	37	1.73	21
1933	1,185.96	1,161	610	576	1.96	294
1935	151.10	147	77	74	2.24	33
1936	269.85	263	138	132	2.41	55
1937	8.12	8	8			
1938	343.56	333	175	169	2.79	61
1939	192.55	186	98	95	2.99	32
1940	102.76	99	52	51	3.22	16
1941	163.26	158	83	80	2.71	30
1942	856.39	827	434	422	2.97	142
1943	122.12	117	61	61	3.25	19
1944	365.27	350	184	181	3.53	51
1945	1,068.47	1,019	535	533	3.83	139
1946	6.30	6	6			
1947	16.72	16	8	9	3.80	2
1948	126.46	120	63	63	4.15	15
1949	2,102.79	2,000	1,050	1,053	3.87	272
1950	1,136.66	1,076	565	572	4.24	135
1951	3,438.98	3,261	1,712	1,727	4.02	430
1952	4,132.36	3,895	2,045	2,087	4.42	472
1953	517.75	485	255	263	4.84	54
1954	2,991.01	2,804	1,472	1,519	4.69	324
1955	864.52	811	426	439	4.58	96
1956	319.24	297	156	163	5.03	32
1957	15.86	15	8	8	4.96	2
1958	3,199.77	2,958	1,553	1,647	5.44	303
1960	4,310.65	3,976	2,088	2,223	5.43	409
1961	2,737.67	2,521	1,324	1,414	5.46	259
1962	2,996.13	2,734	1,436	1,560	5.99	260
1963	7,713.18	7,021	3,687	4,026	6.07	663
1964	3,672.50	3,333	1,750	1,922	6.17	312
1965	11,724.74	10,604	5,568	6,157	6.29	979
1966	67,319.18	60,648	31,845	35,474	6.44	5,508
1967	87,989.86	78,927	41,443	46,547	6.60	7,053

WEST PENN POWER COMPANY

ACCOUNT 373.10 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-L0						
NET SALVAGE PERCENT.. 0						
1968	146,233.53	130,543	68,546	77,688	6.79	11,442
1969	128,660.49	114,971	60,370	68,290	6.61	10,331
1970	181,212.87	160,990	84,534	96,679	6.85	14,114
1971	94,317.28	83,263	43,720	50,597	7.10	7,126
1972	165,053.74	144,719	75,990	89,064	7.38	12,068
1973	171,967.18	150,557	79,055	92,912	7.32	12,693
1974	126,049.36	109,486	57,490	68,559	7.64	8,974
1975	210,696.82	182,506	95,831	114,866	7.65	15,015
1976	139,973.71	120,153	63,091	76,883	8.00	9,610
1977	137,311.15	117,401	61,646	75,665	8.06	9,388
1978	118,490.33	100,835	52,947	65,543	8.14	8,052
1979	163,465.50	138,341	72,641	90,824	8.26	10,996
1980	207,610.82	174,601	91,680	115,931	8.41	13,785
1981	143,900.38	120,186	63,108	80,792	8.58	9,416
1982	98,527.94	81,660	42,879	55,649	8.78	6,338
1983	147,345.10	121,073	63,574	83,771	9.01	9,298
1984	126,614.51	103,583	54,390	72,225	9.00	8,025
1985	145,866.14	118,122	62,024	83,842	9.28	9,035
1986	148,750.28	119,684	62,844	85,906	9.35	9,188
1987	138,286.86	109,938	57,727	80,560	9.67	8,331
1988	251,502.08	198,284	104,116	147,386	9.80	15,039
1989	310,860.92	242,782	127,481	183,380	9.95	18,430
1990	392,410.47	303,255	159,235	233,175	10.14	22,996
1991	162,079.21	123,796	65,004	97,075	10.36	9,370
1992	197,869.56	149,827	78,672	119,198	10.42	11,439
1993	204,688.76	153,455	80,577	124,112	10.52	11,798
1994	237,747.75	175,482	92,143	145,605	10.82	13,457
1995	330,187.16	240,574	126,322	203,865	10.99	18,550
1996	380,054.03	274,019	143,883	236,171	11.03	21,412
1997	499,721.22	354,552	186,170	313,551	11.26	27,846
1998	656,431.02	459,239	241,140	415,291	11.38	36,493
1999	10,215.05	7,033	3,693	6,522	11.54	565
2000	1,085,439.17	733,974	385,399	700,040	11.73	59,679
2001	72,205.16	47,850	25,125	47,080	11.96	3,936
2002	2,578.03	1,676	880	1,698	12.10	140
2003	1,096.29	700	368	728	12.17	60
2004	5,065.86	3,157	1,658	3,408	12.39	275
2005	78,768.04	47,922	25,163	53,605	12.55	4,271
2006	26,150.09	15,528	8,154	17,996	12.65	1,423
2007	156,979.31	90,656	47,602	109,377	12.80	8,545
2008	993,753.40	557,496	292,733	701,020	12.91	54,301
2009	13,893.96	7,558	3,969	9,925	12.99	764
2010	685,119.86	359,619	188,831	496,289	13.12	37,827

WEST PENN POWER COMPANY

ACCOUNT 373.10 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-L0						
NET SALVAGE PERCENT.. 0						
2011	3,161,700.27	1,596,342	838,216	2,323,484	13.24	175,490
2012	513,163.68	248,269	130,362	382,802	13.34	28,696
2013	707,525.76	327,089	171,750	535,776	13.38	40,043
2014	666,504.97	292,529	153,603	512,902	13.42	38,219
2015	998,702.31	412,664	216,684	782,018	13.49	57,970
2016	1,627,560.81	628,076	329,794	1,297,767	13.53	95,918
2017	904,227.66	322,809	169,502	734,726	13.51	54,384
2018	831,782.97	270,329	141,946	689,837	13.50	51,099
2019	1,006,456.26	292,275	153,469	852,987	13.44	63,466
2020	986,142.21	248,902	130,695	855,447	13.33	64,175
2021	788,021.88	165,485	86,894	701,128	13.17	53,237
2022	940,154.22	152,775	80,220	859,934	12.88	66,765
2023	929,729.10	100,039	52,529	877,200	12.45	70,458
2024	1,619,563.53	67,698	35,547	1,584,016	11.48	137,980
	25,593,482.96	12,373,358	6,497,117	19,096,366		1,599,659

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.9 6.25

WEST PENN POWER COMPANY

ACCOUNT 373.30 STREET LIGHTING AND SIGNAL SYSTEMS - LED

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-R2						
NET SALVAGE PERCENT.. 0						
2015	97,870.09	47,046	17,145	80,725	10.26	7,868
2016	4,529,610.72	1,994,388	726,807	3,802,804	10.81	351,786
2017	6,405,962.85	2,546,370	927,964	5,477,999	11.37	481,794
2018	3,083,877.06	1,088,609	396,718	2,687,159	11.92	225,433
2019	1,124,340.07	343,823	125,298	999,042	12.49	79,987
2020	1,127,921.24	290,327	105,803	1,022,118	12.98	78,746
2021	1,252,266.93	258,217	94,101	1,158,166	13.48	85,917
2022	1,769,336.93	270,355	98,524	1,670,813	13.87	120,462
2023	1,867,553.81	179,659	65,473	1,802,081	14.10	127,807
2024	2,429,345.29	85,999	31,340	2,398,005	13.61	176,194
	23,688,084.99	7,104,793	2,589,173	21,098,912		1,735,994

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.2 7.33

WEST PENN POWER COMPANY

ACCOUNT 389.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
1983	3,637.01	2,053	2,088	1,549	32.03	48
1987	90,209.78	46,350	47,150	43,060	35.49	1,213
1989	23,585.85	11,555	11,754	11,832	36.96	320
1990	137,251.60	65,345	66,473	70,779	37.96	1,865
1993	8,146.57	3,567	3,629	4,518	40.45	112
1994	23,838.30	10,107	10,282	13,556	41.44	327
2007	6,473.97	1,598	1,625	4,849	53.42	91
2014	10.32	2	2	8	60.43	
	293,153.40	140,577	143,003	150,150		3,976

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 37.8 1.36

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ARNOLD SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. 0						
1939	1,027.65	975	960	67	4.59	15
1947	92.06	86	85	7	5.14	1
1948	170,660.72	159,278	156,868	13,793	5.47	2,522
1949	455.83	427	421	35	5.15	7
1950	1,015.17	945	931	84	5.50	15
1951	119.16	111	109	10	5.24	2
1952	1,265.15	1,174	1,156	109	5.62	19
1953	481.22	447	440	41	5.42	8
1954	7,265.83	6,762	6,660	606	5.26	115
1955	795.63	735	724	72	5.68	13
1957	2,591.14	2,396	2,360	231	5.49	42
1958	168.81	156	154	15	5.44	3
1960	203.61	188	185	18	5.43	3
1961	187,584.57	172,728	170,115	17,470	5.46	3,200
1962	1,926.22	1,770	1,743	183	5.52	33
1963	30,923.29	28,338	27,909	3,014	5.61	537
1964	1,268.65	1,159	1,141	127	5.72	22
1968	815.97	738	727	89	6.00	15
1971	666.89	599	590	77	6.02	13
1976	19,926.58	17,782	17,513	2,414	5.85	413
1979	6,258.73	5,525	5,441	817	6.05	135
1981	710.31	624	615	96	6.00	16
1983	1,652.19	1,440	1,418	234	6.12	38
1985	931.21	805	793	138	6.16	22
1988	108,871.38	93,390	91,977	16,894	6.05	2,792
1989	63,924.85	54,464	53,640	10,285	6.17	1,667
1990	3,042.72	2,582	2,543	500	6.15	81
1991	70,984.21	59,925	59,018	11,966	6.18	1,936
1992	50,367.20	42,399	41,757	8,610	6.11	1,409
1993	91,334.17	76,529	75,371	15,963	6.09	2,621
1994	50,125.72	41,735	41,104	9,022	6.13	1,472
2000	90,673.56	72,194	71,102	19,572	6.27	3,122
2002	24,078.23	18,853	18,568	5,510	6.24	883
2004	97,982.96	75,124	73,987	23,996	6.24	3,846
2007	32,809.76	24,115	23,750	9,060	6.31	1,436
2008	7,352.43	5,314	5,234	2,119	6.33	335
2011	273,826.13	186,311	183,492	90,334	6.34	14,248
2012	160,180.79	106,328	104,719	55,462	6.33	8,762
2013	51,608.71	33,236	32,733	18,876	6.36	2,968
2014	378,080.85	235,393	231,831	146,249	6.36	22,995
2015	58,216.31	34,842	34,315	23,901	6.37	3,752

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ARNOLD SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. 0						
2020	26,836.12	11,073	10,905	15,931	6.41	2,485
2023	970,020.21	183,625	180,847	789,173	6.42	122,924
2024	509,544.00	36,789	36,232	473,312	6.43	73,610
	3,558,666.90	1,799,409	1,772,184	1,786,483		280,553
BOYCE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. 0						
1989	744,224.38	512,547	385,742	358,482	16.05	22,335
1990	2,319.78	1,585	1,193	1,127	16.01	70
2006	40,862.48	20,938	15,758	25,105	17.60	1,426
2007	5,408.14	2,698	2,031	3,378	17.59	192
2008	3,882.70	1,871	1,408	2,475	17.75	139
2009	87,429.54	40,655	30,597	56,833	17.83	3,187
2011	180,127.55	77,329	58,198	121,930	17.95	6,793
2013	202,031.16	78,530	59,102	142,930	18.09	7,901
2014	376,080.87	137,796	103,705	272,376	18.15	15,007
2015	255,819.35	87,490	65,845	189,974	18.28	10,392
2016	5,111.54	1,620	1,219	3,892	18.31	213
2020	11,402.67	2,221	1,672	9,731	18.60	523
2023	252,792.47	18,707	14,079	238,714	18.78	12,711
	2,167,492.63	983,987	740,548	1,426,945		80,889
BUTLER SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. 0						
1956	266,178.64	238,869	243,393	22,786	7.83	2,910
1958	2,692.53	2,399	2,444	248	8.13	31
1959	4,914.99	4,378	4,461	454	8.03	57
1960	3,858.88	3,410	3,475	384	8.50	45
1961	557.27	492	501	56	8.45	7
1962	675.91	596	607	69	8.43	8
1963	8,709.30	7,659	7,804	905	8.43	107
1964	342.76	301	307	36	8.47	4

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BUTLER SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. 0						
1969	1,744.30	1,510	1,539	206	8.60	24
1971	1,113.77	953	971	143	9.00	16
1972	2,343.11	2,005	2,043	300	8.85	34
1973	2,406.52	2,057	2,096	311	8.74	36
1975	1,420.37	1,202	1,225	196	8.98	22
1977	5,607.91	4,715	4,804	804	8.99	89
1981	222.75	184	187	35	9.13	4
1984	20,861.87	16,982	17,304	3,558	9.25	385
1985	1,327.43	1,075	1,095	232	9.28	25
1986	48,576.81	39,085	39,825	8,752	9.35	936
1987	2,602.08	2,079	2,118	484	9.45	51
1988	42,317.61	33,672	34,310	8,008	9.37	855
1989	72,601.25	57,471	58,559	14,042	9.35	1,502
1990	35,018.97	27,427	27,946	7,073	9.55	741
1991	18,441.67	14,396	14,669	3,773	9.42	401
1992	125,968.43	97,437	99,282	26,686	9.52	2,803
2000	55,863.77	39,965	40,722	15,142	9.75	1,553
2005	36,490.95	24,266	24,726	11,765	9.82	1,198
2007	65,380.38	41,765	42,556	22,824	9.90	2,305
2008	54,461.00	33,967	34,610	19,851	9.96	1,993
2012	80,909.15	44,905	45,755	35,154	10.02	3,508
2013	90,019.42	48,034	48,944	41,076	10.05	4,087
2014	206.04	105	107	99	10.08	10
2015	381,111.62	184,992	188,496	192,616	10.07	19,128
2019	306,449.32	107,686	109,725	196,724	10.15	19,382
2021	42,364.04	10,824	11,029	31,335	10.20	3,072
2023	1,053,746.36	134,880	137,434	916,312	10.22	89,659
2024	169,390.00	7,894	8,044	161,346	10.23	15,772
	3,006,897.18	1,239,637	1,263,114	1,743,783		172,760
CHARLEROI SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2037						
NET SALVAGE PERCENT.. 0						
1962	579,345.30	503,335	566,865	12,480	9.44	1,322
1963	1,847.82	1,602	1,804	44	9.42	5
1965	136.42	117	132	5	9.94	1
1967	144.56	123	139	6	10.07	1

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CHARLEROI SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2037						
NET SALVAGE PERCENT.. 0						
1968	454.42	388	437	17	9.72	2
1971	221.47	186	209	12	10.19	1
1973	4,196.29	3,501	3,943	253	10.23	25
1975	347.00	287	323	24	10.38	2
1978	14,887.94	12,184	13,722	1,166	10.32	113
1979	10,655.47	8,678	9,773	882	10.37	85
1984	18,945.38	14,963	16,852	2,094	10.78	194
1985	641.88	505	569	73	10.75	7
1986	62,055.50	48,503	54,625	7,431	10.76	691
1987	27,875.30	21,637	24,368	3,507	10.81	324
1989	16,983.16	12,962	14,598	2,385	11.01	217
1990	5,869.09	4,455	5,017	852	10.95	78
1991	50,092.04	37,759	42,525	7,567	10.94	692
1992	2,755.13	2,059	2,319	436	10.98	40
1993	7,243.82	5,362	6,039	1,205	11.06	109
1994	455,312.48	333,289	375,356	79,956	11.17	7,158
1995	976.17	708	797	179	11.15	16
2000	28,794.64	19,684	22,168	6,626	11.34	584
2004	586,391.55	376,229	423,716	162,676	11.45	14,208
2006	4,777.42	2,943	3,314	1,463	11.53	127
2007	269,670.01	162,341	182,831	86,839	11.57	7,506
2008	22,074.61	12,931	14,563	7,511	11.67	644
2009	4,222.02	2,408	2,712	1,510	11.67	129
2010	96,717.19	53,572	60,334	36,383	11.68	3,115
2011	106,960.17	57,181	64,398	42,562	11.75	3,622
2012	1,116,266.02	574,877	647,437	468,829	11.77	39,833
2013	620,836.66	306,321	344,984	275,852	11.81	23,357
2014	15,065.36	7,087	7,982	7,084	11.82	599
2015	58,565.17	26,038	29,324	29,241	11.87	2,463
2016	315,770.27	131,803	148,439	167,331	11.87	14,097
2018	9,153.80	3,225	3,632	5,522	11.95	462
2020	3,384.71	923	1,039	2,345	12.00	195
2023	372,739.35	41,262	46,470	326,269	12.05	27,076
	4,892,375.59	2,791,428	3,143,757	1,748,619		149,100

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CLARION SERVICE CENTER AND POLE YARD						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. 0						
2005	766,745.56	405,148	435,050	331,696	17.40	19,063
2007	10,259.50	5,117	5,495	4,765	17.59	271
2008	45,908.95	22,119	23,751	22,157	17.75	1,248
2018	8,888.17	2,311	2,482	6,407	18.50	346
2020	215,877.47	42,053	45,157	170,721	18.60	9,179
2023	707,127.96	52,327	56,189	650,939	18.78	34,661
	1,754,807.61	529,075	568,123	1,186,684		64,768
CONNELLSVILLE CONFERENCE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2044						
NET SALVAGE PERCENT.. 0						
1929	52,362.02	50,006	52,362			
1940	2,182.19	1,991	2,182			
1994	948,176.96	624,659	710,102	238,075	15.80	15,068
2000	241,326.77	144,844	164,656	76,671	16.32	4,698
2007	13,353.55	6,777	7,704	5,650	16.98	333
2013	18,355.01	7,303	8,302	10,053	17.40	578
2014	6,558.23	2,465	2,802	3,756	17.43	215
2016	707,576.10	230,387	261,900	445,676	17.61	25,308
2018	814,736.28	218,675	248,586	566,150	17.71	31,968
2023	1,568.00	121	138	1,430	17.99	79
	2,806,195.11	1,287,228	1,458,734	1,347,461		78,247
CONNELLSVILLE HAZARDOUS MATERIAL						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2046						
NET SALVAGE PERCENT.. 0						
1991	509,838.09	339,858	283,985	225,853	16.75	13,484
2015	196,589.42	65,543	54,768	141,822	18.99	7,468
	706,427.51	405,401	338,752	367,675		20,952

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CONNELLSVILLE METER LAB AND STOREHOUSE						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2043						
NET SALVAGE PERCENT.. 0						
1927	204,449.57	195,352	204,450			
1928	39,302.84	37,550	39,303			
1930	354.30	335	354			
1939	12,252.05	11,208	12,252			
1941	2,313.77	2,106	2,314			
1942	400.51	363	401			
1943	710.64	643	711			
1945	3,323.69	2,986	3,324			
1947	4,991.71	4,449	4,992			
1948	5,682.83	5,043	5,683			
1949	337.84	298	338			
1950	87.49	77	87			
1951	3,384.33	2,960	3,384			
1952	1,333.40	1,160	1,333			
1953	60,277.60	52,152	60,278			
1954	12,495.97	10,837	12,496			
1955	5,224.20	4,502	5,224			
1956	37,384.86	32,009	37,385			
1957	9,099.40	7,800	9,099			
1958	7,116.91	6,058	7,117			
1959	35,993.78	30,415	35,994			
1960	56.74	48	57			
1961	1,828.34	1,533	1,828			
1962	3,335.98	2,794	3,336			
1963	1,232.03	1,030	1,232			
1969	16,101.63	13,047	16,102			
1972	1,413.87	1,128	1,414			
1981	310.80	234	311			
1992	69,724.21	47,587	69,724			
2000	1,753.99	1,070	1,754			
2002	5,940.24	3,488	5,940			
2005	51,939.77	28,463	51,940			
2007	66,092.90	34,236	66,093			
2013	162,175.40	66,200	160,923	1,252	16.67	75
2014	282.67	109	265	18	16.67	1
	828,706.26	609,270	827,437	1,270		76

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CONNELLSVILLE COVERED STORAGE AND OFFICE						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2043						
NET SALVAGE PERCENT.. 0						
2000	546,597.44	333,424	271,628	274,969	15.66	17,559
2005	12,291.55	6,736	5,488	6,804	16.09	423
2008	1,125.43	566	461	664	16.29	41
2009	9,500.67	4,624	3,767	5,734	16.35	351
2012	23,863.45	10,261	8,359	15,504	16.57	936
2013	4,818,018.48	1,966,715	1,602,210	3,215,809	16.67	192,910
2014	60,428.98	23,350	19,022	41,407	16.67	2,484
2015	128,234.42	46,421	37,817	90,417	16.75	5,398
2016	81,060.33	27,220	22,175	58,885	16.82	3,501
2020	3,136,149.34	654,828	533,464	2,602,685	17.05	152,650
2023	1,217,740.27	97,663	79,562	1,138,178	17.19	66,212
2024	2,017,041.00	56,881	46,339	1,970,702	17.20	114,576
	12,052,051.36	3,228,689	2,630,293	9,421,758		557,041
CONNELLSVILLE QUONSET STOREHOUSE						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2024						
NET SALVAGE PERCENT.. 0						
1948	32,576.28	32,576	32,576			
1950	1,236.76	1,237	1,237			
1955	150.34	150	150			
1958	5,550.78	5,551	5,551			
1959	61.34	61	61			
1960	980.80	981	981			
1965	340.75	341	341			
1997	26,915.85	26,916	26,916			
2000	25,221.07	25,221	25,221			
2007	28,050.11	28,050	28,050			
2008	53,704.61	53,705	53,705			
2014	18,506.33	18,506	18,506			
	193,295.02	193,295	193,295			

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CONNELLSVILLE GENERAL AND TRANSFORMER SHOP						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2038						
NET SALVAGE PERCENT.. 0						
1954	141,936.32	125,074	133,631	8,305	9.50	874
1955	1,314.64	1,160	1,239	75	9.24	8
1956	44,076.98	38,647	41,291	2,786	9.62	290
1957	117.37	103	110	7	9.42	1
1958	3,333.73	2,904	3,103	231	9.83	23
1960	1,435.93	1,241	1,326	110	10.13	11
1962	157.05	135	144	13	9.96	1
1964	1,547.58	1,320	1,410	137	10.43	13
1965	432.75	368	393	40	10.43	4
1970	6,409.35	5,379	5,747	662	10.44	63
1971	1,753.91	1,464	1,564	190	10.60	18
1980	1,098.00	875	935	163	11.36	14
1983	1,133.26	889	950	183	11.41	16
2001	4,162.02	2,739	2,926	1,236	12.21	101
2003	7,187.49	4,574	4,887	2,301	12.28	187
2005	24,696.33	15,122	16,157	8,540	12.35	691
2007	56,357.92	32,941	35,195	21,163	12.44	1,701
2008	259,944.47	147,960	158,083	101,862	12.49	8,155
2010	362,339.18	194,395	207,694	154,645	12.53	12,342
2014	992.41	449	480	513	12.70	40
2015	145,223.55	62,083	66,330	78,893	12.72	6,202
2016	436,562.55	174,800	186,759	249,804	12.73	19,623
2018	666,296.98	224,342	239,690	426,607	12.81	33,303
2023	1,282.32	133	142	1,140	12.95	88
	2,169,792.09	1,039,097	1,110,187	1,059,605		83,769
CONNELLSVILLE OIL STORAGE/WATER SEPARATOR						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2028						
NET SALVAGE PERCENT.. 0						
1954	2,629.39	2,521	2,629			
1957	1,226.60	1,167	1,227			
1985	259,569.21	238,908	259,569			
2003	263,777.67	227,429	263,778			
	527,202.87	470,025	527,203			

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CONNELLSVILLE GARAGE						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2046						
NET SALVAGE PERCENT.. 0						
1991	2,129,356.65	1,419,429	1,278,884	850,473	16.75	50,775
1994	69,177.02	44,308	39,921	29,256	17.12	1,709
2008	82,463.78	39,055	35,188	47,276	18.34	2,578
2012	42,693.34	17,077	15,386	27,307	18.75	1,456
2014	122,705.96	43,806	39,469	83,237	18.91	4,402
2015	196,589.40	65,543	59,053	137,536	18.99	7,243
2018	1,051,095.56	265,717	239,407	811,689	19.21	42,253
2023	410,430.53	29,223	26,329	384,101	19.55	19,647
	4,104,512.24	1,924,158	1,733,637	2,370,876		130,063
CONNELLSVILLE WEST SIDE COMPLEX						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2037						
NET SALVAGE PERCENT.. 0						
1927	8,507.80	8,129	8,508			
1938	23.82	22	24			
1939	23.62	22	24			
1942	82.66	76	83			
1953	9.25	8	9			
1954	99.76	89	100			
1955	990.28	874	990			
1956	7,455.80	6,588	7,456			
1957	623.73	547	624			
1958	3,135.17	2,752	3,135			
1959	4,418.55	3,878	4,419			
1960	11,602.18	10,103	11,602			
1964	10,951.46	9,408	10,951			
1974	1,789.26	1,491	1,789			
1978	3,938.07	3,223	3,938			
1986	2,262.79	1,769	2,263			
1987	124,424.30	96,578	124,424			
1988	167,915.07	129,328	167,787	128	10.89	12
1990	93,394.42	70,886	91,966	1,428	10.95	130
1991	48,438.98	36,513	47,371	1,068	10.94	98
1992	258.55	193	250	8	10.98	1
1993	2,057.10	1,523	1,976	81	11.06	7
1994	274,029.35	200,589	260,240	13,789	11.17	1,234
2002	188,176.35	124,911	162,057	26,120	11.40	2,291

WEST PENN POWER COMPANY

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CONNELLSVILLE WEST SIDE COMPLEX						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2037						
NET SALVAGE PERCENT.. 0						
2005	551.71	346	449	103	11.56	9
2006	87,861.84	54,123	70,218	17,644	11.53	1,530
2007	633,245.85	381,214	494,579	138,667	11.57	11,985
2008	207,314.24	121,445	157,560	49,754	11.67	4,263
2010	116,110.86	64,314	83,440	32,671	11.68	2,797
2011	5,448.52	2,913	3,779	1,669	11.75	142
2023	122,934.78	13,609	17,656	105,279	12.05	8,737
	2,128,076.12	1,347,464	1,739,667	388,409		33,236
DUNBAR STORAGE FACILITY						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. 0						
1984	1,597,505.16	1,319,859	1,083,587	513,918	8.52	60,319
1990	6,941.16	5,556	4,561	2,380	8.60	277
1991	3,500.00	2,779	2,282	1,218	8.69	140
1994	23,837.64	18,541	15,222	8,616	8.71	989
1995	4,625.23	3,561	2,924	1,702	8.81	193
2003	6,222.00	4,388	3,602	2,620	8.99	291
2007	74,302.64	49,025	40,249	34,054	9.02	3,775
2008	9,342.20	6,028	4,949	4,393	9.07	484
2013	11,373.70	6,344	5,208	6,165	9.12	676
2014	37,205.71	19,883	16,324	20,882	9.15	2,282
2015	907,600.15	462,150	379,419	528,181	9.16	57,662
	2,682,455.59	1,898,114	1,558,327	1,124,128		127,088
JEANETTE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. 0						
1979	3,714.33	2,738	3,714			
1983	6,003.30	4,285	6,003			
1985	4,070.21	2,846	3,989	81	16.99	5
1987	24,811.09	17,025	23,862	949	17.15	55
1988	13,024.47	8,842	12,393	632	17.26	37
1989	564,831.25	379,002	531,195	33,636	17.41	1,932

WEST PENN POWER COMPANY

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RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JEANETTE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. 0						
1990	139,802.47	92,605	129,792	10,011	17.58	569
1991	20,684.98	13,511	18,937	1,748	17.78	98
1992	336,093.59	217,385	304,679	31,415	17.75	1,770
1993	796,997.54	507,130	710,774	86,223	18.00	4,790
1994	20,609.31	12,949	18,149	2,460	18.04	136
1997	14,308.82	8,578	12,023	2,286	18.37	124
1998	47,448.13	27,914	39,123	8,325	18.55	449
2001	23,118.02	12,821	17,969	5,149	18.87	273
2005	653,205.69	328,628	460,593	192,613	19.26	10,001
2006	13,473.23	6,580	9,222	4,251	19.38	219
2007	12,234.74	5,781	8,102	4,132	19.54	211
2008	381,310.63	174,259	244,235	137,076	19.60	6,994
2010	31,947.83	13,482	18,896	13,052	19.86	657
2011	158,912.57	64,137	89,892	69,021	19.95	3,460
2013	2,165,060.47	786,783	1,102,726	1,062,335	20.15	52,721
2014	60,720.29	20,718	29,038	31,683	20.27	1,563
2015	54,586.46	17,369	24,344	30,243	20.35	1,486
2018	312,522.53	74,943	105,037	207,485	20.60	10,072
2020	191,276.08	34,009	47,666	143,610	20.82	6,898
2023	606.40	40	56	550	21.02	26
2024	2,075,987.00	48,163	67,503	2,008,484	21.01	95,597
	8,127,361.43	2,882,523	4,039,911	4,087,450		200,143
JEANETTE SERVICE CENTER GARAGE						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2046						
NET SALVAGE PERCENT.. 0						
1991	704,755.57	469,790	413,793	290,962	16.75	17,371
2002	54,199.92	30,244	26,639	27,561	17.82	1,547
2016	84,713.63	26,143	23,027	61,687	19.05	3,238
2020	77,800.90	14,673	12,924	64,877	19.37	3,349
2023	150.10	11	10	140	19.55	7
	921,620.12	540,861	476,393	445,227		25,512

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RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JEFFERSON SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. 0						
1959	224.02	207	211	13	5.42	2
1961	318,738.41	293,494	298,493	20,246	5.46	3,708
1962	6,834.28	6,279	6,386	448	5.52	81
1963	868.17	796	810	59	5.61	11
1965	750.74	683	695	56	5.86	10
1966	143.04	131	133	10	5.60	2
1971	1,380.13	1,240	1,261	119	6.02	20
1972	565.63	508	517	49	5.98	8
1973	403.47	362	368	35	5.97	6
1980	2,694.80	2,374	2,414	280	6.01	47
1983	43,619.36	38,014	38,661	4,958	6.12	810
1984	52,653.38	45,851	46,632	6,021	6.01	1,002
1986	523.94	452	460	64	6.14	10
1987	54,312.11	46,643	47,437	6,875	6.17	1,114
1988	33,261.63	28,532	29,018	4,244	6.05	701
1989	32,201.81	27,436	27,903	4,299	6.17	697
1990	3,002.67	2,548	2,591	411	6.15	67
1991	30,447.94	25,704	26,142	4,306	6.18	697
1992	2,862.83	2,410	2,451	412	6.11	67
1993	262,910.32	220,293	224,045	38,866	6.09	6,382
1994	5,657.94	4,711	4,791	867	6.13	141
1998	65,202.85	52,873	53,773	11,429	6.18	1,849
2000	36,329.72	28,926	29,419	6,911	6.27	1,102
2006	15,972.48	11,909	12,112	3,861	6.31	612
2007	1,071.15	787	800	271	6.31	43
2008	11,366.85	8,215	8,355	3,012	6.33	476
2009	197,221.72	140,008	142,392	54,829	6.33	8,662
2010	9,813.55	6,830	6,946	2,867	6.33	453
2011	225,284.31	153,283	155,894	69,391	6.34	10,945
2013	506,255.41	326,028	331,581	174,675	6.36	27,465
2014	872.52	543	552	320	6.36	50
2015	45,127.55	27,009	27,469	17,659	6.37	2,772
2016	24,376.66	13,924	14,161	10,216	6.38	1,601
2018	290,925.49	146,743	149,242	141,683	6.39	22,173
2020	2,916.24	1,203	1,223	1,693	6.41	264
2023	531.28	101	103	429	6.42	67
	2,287,324.40	1,667,050	1,695,442	591,883		94,117

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
KITTANNING SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2046						
NET SALVAGE PERCENT.. 0						
1965	343,316.59	279,872	343,317			
1966	192.62	157	193			
1967	429.02	345	429			
1970	6,504.28	5,140	6,504			
1973	417.02	324	417			
1976	711.60	542	712			
1977	1,774.17	1,348	1,774			
1978	8,974.56	6,761	8,975			
1979	120.70	90	121			
1980	524.02	389	524			
1981	1,317.98	969	1,318			
1984	13,007.69	9,324	12,811	197	16.00	12
1985	4,671.49	3,321	4,563	109	16.06	7
1986	27,394.64	19,302	26,520	874	16.14	54
1987	203,406.17	141,876	194,932	8,474	16.26	521
1988	111,762.73	77,094	105,924	5,839	16.41	356
1989	37,530.30	25,581	35,147	2,383	16.58	144
1990	218,146.92	147,511	202,674	15,472	16.52	937
1991	44,533.02	29,686	40,787	3,746	16.75	224
1992	515,351.36	340,029	467,187	48,165	16.76	2,874
1994	3,983.87	2,552	3,506	478	17.12	28
1996	2,889.65	1,804	2,479	411	17.16	24
2007	111,722.14	54,543	74,940	36,782	18.34	2,006
2008	28,344.84	13,424	18,444	9,901	18.34	540
2009	82,044.18	37,388	51,370	30,675	18.51	1,657
2011	150,258.37	63,078	86,667	63,592	18.66	3,408
2013	3,318.17	1,259	1,730	1,588	18.80	84
2014	276.61	99	136	141	18.91	7
2015	36,490.30	12,166	16,716	19,775	18.99	1,041
2016	37,138.75	11,461	15,747	21,392	19.05	1,123
2017	877,481.59	246,748	339,022	538,459	19.17	28,089
2018	134,182.74	33,921	46,606	87,577	19.21	4,559
2020	36,735.18	6,928	9,519	27,216	19.37	1,405
2023	199,682.75	14,217	19,534	180,149	19.55	9,215
2024	624,426.00	15,611	21,449	602,977	19.54	30,859
	3,869,062.02	1,604,860	2,162,692	1,706,370		89,174

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
KITTANNING SERVICE CENTER GARAGE						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2046						
NET SALVAGE PERCENT.. 0						
1991	733,303.03	488,820	465,875	267,428	16.75	15,966
2014	56.89	20	19	38	18.91	2
2016	6,940.97	2,142	2,041	4,900	19.05	257
2018	4,767.37	1,205	1,148	3,619	19.21	188
2020	865.02	163	155	710	19.37	37
	745,933.28	492,350	469,239	276,694		16,450
LATROBE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2033						
NET SALVAGE PERCENT.. 0						
1958	116,571.20	105,427	94,264	22,307	7.03	3,173
1959	1,758.76	1,590	1,422	337	6.96	48
1960	348.12	314	281	67	6.93	10
1961	305.05	275	246	59	6.92	9
1962	1,736.30	1,563	1,398	339	6.94	49
1963	3,382.77	3,037	2,715	667	6.99	95
1964	314.28	281	251	63	7.07	9
1966	1,551.34	1,379	1,233	318	7.29	44
1969	4,896.19	4,320	3,863	1,034	7.40	140
1970	4,080.60	3,603	3,222	859	7.23	119
1971	215.93	189	169	47	7.48	6
1972	48.12	42	38	11	7.38	1
1973	7,220.36	6,321	5,652	1,569	7.32	214
1975	15,280.18	13,236	11,835	3,446	7.65	450
1976	238.19	206	184	54	7.68	7
1977	11,668.43	10,087	9,019	2,649	7.45	356
1978	339.30	292	261	78	7.56	10
1980	1,642.93	1,404	1,255	388	7.58	51
1981	292.68	248	222	71	7.78	9
1982	92.10	78	70	22	7.75	3
1987	3,397.52	2,816	2,518	880	7.75	114
1988	15,215.09	12,551	11,222	3,993	7.75	515
1989	119,679.73	98,137	87,746	31,934	7.79	4,099
1991	332,302.63	269,398	240,873	91,429	7.82	11,692
1992	18,461.80	14,880	13,304	5,157	7.82	659
1993	76,083.22	60,874	54,428	21,655	7.87	2,752
1995	64,484.02	50,788	45,410	19,074	7.96	2,396

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LATROBE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2033						
NET SALVAGE PERCENT.. 0						
1998	25,087.66	19,280	17,239	7,849	7.98	984
2007	1,027.32	701	627	401	8.14	49
2008	46,947.35	31,450	28,120	18,827	8.13	2,316
2009	208,600.39	136,758	122,278	86,323	8.14	10,605
2014	127,035.61	71,229	63,687	63,349	8.23	7,697
2015	9,421.00	5,038	4,505	4,916	8.26	595
2016	492,763.13	250,028	223,554	269,209	8.25	32,631
2019	360,309.55	143,475	128,283	232,026	8.31	27,921
2020	123,022.34	43,181	38,609	84,413	8.32	10,146
2021	61,722.77	18,276	16,341	45,382	8.32	5,455
2023	879.84	134	120	760	8.34	91
2024	2,547,223.00	143,918	128,680	2,418,543	8.35	289,646
	4,805,646.80	1,526,804	1,365,141	3,440,505		415,166
MCCONNELLSBURG SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. 0						
1990	629,294.31	429,871	259,561	369,734	16.01	23,094
1994	75,707.42	49,180	29,695	46,012	16.45	2,797
2003	15,464.57	8,578	5,179	10,285	17.26	596
2006	41,940.97	21,491	12,976	28,964	17.60	1,646
2008	1,726.74	832	502	1,224	17.75	69
2010	59,442.10	26,630	16,079	43,363	17.86	2,428
2011	117,223.37	50,324	30,386	86,837	17.95	4,838
2013	472,015.19	183,472	110,782	361,233	18.09	19,969
2014	189.68	69	42	148	18.15	8
2018	19,661.99	5,112	3,087	16,575	18.50	896
2020	39,350.68	7,666	4,629	34,722	18.60	1,867
	1,472,017.02	783,225	472,919	999,098		58,208

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PLEASANT VALLEY SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. 0						
1960	279,298.07	250,419	263,199	16,099	7.44	2,164
1961	911.33	810	851	60	7.93	8
1963	7,088.79	6,278	6,598	490	7.94	62
1964	212.49	188	198	15	7.99	2
1965	278.63	245	258	21	8.07	3
1974	5,821.29	4,998	5,253	568	8.32	68
1979	4,218.54	3,570	3,752	466	8.26	56
1981	11,172.30	9,380	9,859	1,314	8.31	158
1982	7,532.74	6,275	6,595	937	8.52	110
1983	2,994.99	2,486	2,613	382	8.50	45
1985	2,005.70	1,648	1,732	274	8.58	32
1988	17,275.02	13,998	14,712	2,563	8.55	300
1989	38,568.68	31,079	32,665	5,904	8.56	690
1990	56,979.31	45,606	47,934	9,046	8.60	1,052
1993	213.07	167	176	38	8.66	4
1994	828,750.72	644,602	677,500	151,251	8.71	17,365
1995	2,259.35	1,740	1,829	431	8.81	49
1998	15,716.73	11,788	12,390	3,327	8.83	377
2000	44,505.73	32,712	34,381	10,124	8.83	1,147
2006	46,854.95	31,552	33,162	13,693	8.97	1,527
2007	148,298.57	97,847	102,841	45,458	9.02	5,040
2008	61,497.04	39,678	41,703	19,794	9.07	2,182
2011	176,922.43	105,570	110,958	65,965	9.12	7,233
2013	72,574.02	40,482	42,548	30,026	9.12	3,292
2014	289,620.95	154,773	162,672	126,949	9.15	13,874
2015	51,506.20	26,227	27,566	23,941	9.16	2,614
2016	56,015.21	26,899	28,272	27,743	9.20	3,016
2018	294,742.05	121,846	128,064	166,678	9.22	18,078
2019	193,475.41	72,244	75,931	117,544	9.23	12,735
2020	25,205.06	8,247	8,668	16,537	9.25	1,788
2023	521,450.66	72,482	76,181	445,270	9.29	47,930
	3,263,966.03	1,865,836	1,961,060	1,302,906		143,001

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ST. MARYS SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. 0						
1960	174.01	145	153	21	13.02	2
1962	522,506.15	431,068	456,036	66,470	13.26	5,013
1963	141.85	116	123	19	13.68	1
1964	4,308.66	3,493	3,695	613	14.13	43
1966	733.08	587	621	112	14.50	8
1982	453.63	326	345	109	16.67	7
1985	22,640.38	15,830	16,747	5,893	16.99	347
1986	7,941.01	5,503	5,822	2,119	17.06	124
1987	10,391.97	7,131	7,544	2,848	17.15	166
1988	8,350.36	5,669	5,997	2,353	17.26	136
1989	35,636.62	23,912	25,297	10,340	17.41	594
1990	25,404.88	16,828	17,803	7,602	17.58	432
1991	8,056.68	5,263	5,568	2,489	17.78	140
1993	24,219.23	15,411	16,304	7,916	18.00	440
1994	530,089.86	333,055	352,346	177,744	18.04	9,853
1995	22,050.15	13,660	14,451	7,599	18.12	419
1996	1,412.25	861	911	501	18.23	27
2000	38,801.97	21,962	23,234	15,568	18.79	829
2007	124,573.56	58,861	62,270	62,303	19.54	3,188
2008	8,185.88	3,741	3,958	4,228	19.60	216
2010	107,852.92	45,514	48,150	59,703	19.86	3,006
2013	514,442.93	186,949	197,777	316,666	20.15	15,715
2014	755.09	258	273	482	20.27	24
2015	65,820.77	20,944	22,157	43,664	20.35	2,146
2016	1,425,914.96	419,362	443,652	982,263	20.40	48,150
2021	487,362.14	69,936	73,987	413,375	20.89	19,788
2022	132,615.95	14,124	14,942	117,674	20.97	5,612
2023	208,459.07	13,883	14,687	193,772	21.02	9,218
	4,339,296.01	1,734,392	1,834,850	2,504,446		125,644

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ST. MARYS SERVICE CENTER GARAGE						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. 0						
1993	967,008.96	615,308	444,289	522,720	18.00	29,040
2014	571,200.70	194,894	140,725	430,476	20.27	21,237
2016	182,237.49	53,596	38,699	143,538	20.40	7,036
2022	64,681.76	6,889	4,974	59,707	20.97	2,847
	1,785,128.91	870,687	628,687	1,156,442		60,160
STATE COLLEGE SERVICE CENTER GARAGE						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2046						
NET SALVAGE PERCENT.. 0						
1991	1,181,849.96	787,821	766,913	414,937	16.75	24,772
1993	27,648.55	17,941	17,465	10,184	17.04	598
1994	52,211.15	33,441	32,554	19,658	17.12	1,148
2014	119.51	43	42	78	18.91	4
2015	182,948.63	60,995	59,376	123,572	18.99	6,507
2018	160,399.56	40,549	39,473	120,927	19.21	6,295
2020	41,861.03	7,895	7,685	34,176	19.37	1,764
2023	314,261.63	22,375	21,781	292,480	19.55	14,961
	1,961,300.02	971,060	945,289	1,016,011		56,049
WASHINGTON SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2033						
NET SALVAGE PERCENT.. 0						
2000	30,580.09	23,076	15,714	14,866	7.97	1,865
2004	60,876.34	43,679	29,744	31,133	8.07	3,858
2006	36,465.77	25,366	17,273	19,193	8.10	2,370
2007	32,182.44	21,965	14,957	17,225	8.14	2,116
2008	8,986.37	6,020	4,099	4,887	8.13	601
2009	21,900.70	14,358	9,777	12,123	8.14	1,489
2010	281,674.99	180,103	122,643	159,032	8.18	19,442
2011	63,710.61	39,653	27,002	36,708	8.19	4,482
2013	18,387.15	10,720	7,300	11,087	8.22	1,349
2014	309.12	173	118	191	8.23	23
2015	59,016.66	31,562	21,492	37,524	8.26	4,543
2016	286,658.42	145,450	99,046	187,613	8.25	22,741

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

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RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WASHINGTON SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2033						
NET SALVAGE PERCENT.. 0						
2018	270,300.10	118,770	80,878	189,422	8.29	22,849
2020	9,207.90	3,232	2,201	7,007	8.32	842
2023	3,106,113.40	473,372	322,348	2,783,766	8.34	333,785
2024	8,341,729.00	471,308	320,942	8,020,787	8.35	960,573
	12,628,099.06	1,608,807	1,095,534	11,532,565		1,382,928
WAYNESBORO SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2047						
NET SALVAGE PERCENT.. 0						
1966	520,895.13	420,519	425,506	95,390	13.96	6,833
1967	2,014.29	1,622	1,641	373	13.93	27
1974	1,665.88	1,279	1,294	372	15.29	24
1975	42,702.46	32,552	32,938	9,764	15.44	632
1983	1,445.76	1,038	1,050	395	16.30	24
1989	18,036.62	12,166	12,310	5,726	17.13	334
1990	180,337.42	120,700	122,131	58,206	17.05	3,414
1991	39,856.72	26,305	26,617	13,240	17.26	767
1993	517.16	332	336	181	17.52	10
1998	197,737.36	117,891	119,289	78,448	17.95	4,370
2000	12,772.14	7,322	7,409	5,363	18.24	294
2005	69,811.06	35,666	36,089	33,722	18.67	1,806
2008	10,369.66	4,825	4,882	5,487	18.96	289
2009	7,919.65	3,548	3,590	4,330	19.10	227
2011	39,440.58	16,242	16,435	23,006	19.29	1,193
2014	85,109.59	29,669	30,021	55,089	19.62	2,808
2015	134,563.30	43,841	44,361	90,202	19.66	4,588
2016	15,856.61	4,771	4,828	11,029	19.75	558
2017	62,260.99	17,091	17,294	44,967	19.82	2,269
2018	1,908,965.33	469,033	474,595	1,434,370	19.96	71,862
2020	39,272.73	7,195	7,280	31,992	20.07	1,594
2023	3,673.88	253	256	3,418	20.29	168
	3,395,224.32	1,373,860	1,390,152	2,005,073		104,091

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WAYNESBORO SERVICE CENTER GARAGE						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2047						
NET SALVAGE PERCENT.. 0						
1992	773,680.91	505,368	416,430	357,251	17.25	20,710
2008	8,836.24	4,112	3,388	5,448	18.96	287
2015	180,402.37	58,775	48,431	131,971	19.66	6,713
	962,919.52	568,255	468,250	494,670		27,710
MINOR STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
1953	16,311.92	16,095	7,452	8,860	0.96	8,860
1954	26,422.66	25,894	11,989	14,433	1.44	10,023
1955	937.87	919	426	512	1.42	361
1956	8,580.88	8,347	3,865	4,716	1.92	2,456
1957	6,263.69	6,088	2,819	3,445	1.94	1,776
1958	22,959.32	22,137	10,250	12,709	2.47	5,145
1959	18,771.94	18,074	8,369	10,403	2.53	4,112
1960	124.91	120	56	69	2.62	26
1961	42,132.59	40,131	18,581	23,551	3.17	7,429
1962	1,039.62	988	457	582	3.29	177
1963	720.78	683	316	405	3.44	118
1964	446.79	422	195	251	3.60	70
1967	1,327.49	1,229	569	758	4.61	164
1968	1,557.97	1,435	664	894	4.85	184
1969	48,804.10	44,695	20,695	28,109	5.10	5,512
1971	962.40	875	405	557	5.32	105
1985	26,198.74	20,490	9,487	16,711	11.01	1,518
1986	478,587.70	368,513	170,628	307,959	11.50	26,779
1987	231,137.11	175,086	81,068	150,069	12.00	12,506
1989	75,217.13	55,006	25,469	49,748	13.04	3,815
1991	462,463.63	323,817	149,933	312,530	14.34	21,794
1993	47,187.97	31,663	14,661	32,527	15.45	2,105
1995	8,331.37	5,309	2,458	5,873	16.80	350
1998	41,999.08	24,595	11,388	30,611	18.75	1,633
2004	14,045.36	6,622	3,066	10,979	22.98	478
2005	29,329.69	13,269	6,144	23,186	23.60	982
2007	20,742.87	8,529	3,949	16,794	25.06	670
2008	334,223.45	130,147	60,261	273,963	25.87	10,590
2009	88,244.36	32,421	15,012	73,233	26.69	2,744
2010	274,124.47	95,012	43,992	230,132	27.34	8,417

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MINOR STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
2011	66,170.37	21,439	9,927	56,244	28.17	1,997
2013	1,894,914.31	529,439	245,140	1,649,774	29.65	55,642
2014	247,374.40	63,377	29,345	218,030	30.48	7,153
2018	20,683.77	3,347	1,550	19,134	33.66	568
2019	530.27	73	34	496	34.50	14
2020	28,134.49	3,190	1,477	26,657	35.18	758
2024	2,405,522.00	31,512	14,591	2,390,931	37.67	63,470
	6,992,527.47	2,130,988	986,688	6,005,840		270,501
	101,136,380.49	40,367,835	39,597,505	61,538,876		4,847,396
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					12.7	4.79

WEST PENN POWER COMPANY

ACCOUNT 391.10 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 16-SQUARE						
NET SALVAGE PERCENT.. 0						
2009	2,497.60	2,420	2,498			
2010	172,483.05	156,313	161,785	10,698	1.50	7,132
2012	282.59	221	229	54	3.50	15
2013	2,278,326.01	1,637,547	1,694,875	583,451	4.50	129,656
2014	104,871.18	68,822	71,231	33,640	5.50	6,116
2015	50,295.58	29,863	30,908	19,388	6.50	2,983
2016	140,284.52	74,526	77,135	63,150	7.50	8,420
2017	351,119.59	164,587	170,349	180,771	8.50	21,267
2019	70,746.72	24,319	25,171	45,576	10.50	4,341
2020	74,502.51	20,954	21,687	52,816	11.50	4,593
2023	5,077.58	476	493	4,585	14.50	316
	3,250,486.93	2,180,048	2,256,361	994,126		184,839

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.4 5.69

WEST PENN POWER COMPANY

ACCOUNT 391.20 OFFICE FURNITURE AND EQUIPMENT - INFORMATION SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 7-SQUARE						
NET SALVAGE PERCENT.. 0						
2018	265,898.25	246,905	234,427	31,471	0.50	31,471
2019	1,080,612.35	849,048	806,139	274,473	1.50	182,982
2020	1,756,241.23	1,129,017	1,071,959	684,282	2.50	273,713
2021	355,238.83	177,619	168,642	186,597	3.50	53,313
2022	1,280,540.38	457,332	434,220	846,320	4.50	188,071
2023	2,073,055.45	444,235	421,784	1,651,271	5.50	300,231
2024	1,009,947.70	72,141	68,495	941,453	6.50	144,839
	7,821,534.19	3,376,297	3,205,666	4,615,868		1,174,620

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.9 15.02

WEST PENN POWER COMPANY

ACCOUNT 391.30 OFFICE FURNITURE AND EQUIPMENT - DATA HANDLING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 16-SQUARE						
NET SALVAGE PERCENT.. 0						
2009	10,190.35	9,872	10,190			
2010	10,865.00	9,846	10,865			
2014	95.30	63	95			
	21,150.65	19,781	21,150			

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

WEST PENN POWER COMPANY

ACCOUNT 391.50 OFFICE FURNITURE AND EQUIPMENT - SMART METERS HARDWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2020	1,639,918.72	1,475,927	1,417,788	222,131	0.50	222,131
2021	376,068.73	263,248	252,878	123,191	1.50	82,127
2022	345,179.51	172,590	165,791	179,389	2.50	71,756
2024	3,165,557.35	316,556	304,087	2,861,470	4.50	635,882
	5,526,724.31	2,228,321	2,140,544	3,386,180		1,011,896
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..				3.3		18.31

WEST PENN POWER COMPANY

ACCOUNT 392.10 TRANSPORTATION EQUIPMENT - AUTOS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 8-S2						
NET SALVAGE PERCENT.. 0						
2010	3,080.49	3,064	3,057	23	0.08	23
2012	822.29	787	785	37	0.55	37
2019	3,770,371.52	2,492,593	2,486,605	1,283,767	2.82	455,237
2020	404,273.39	231,770	231,213	173,060	3.35	51,660
2021	2,343,310.10	1,097,372	1,094,736	1,248,574	3.97	314,502
2022	560,073.72	194,066	193,600	366,474	4.72	77,643
2023	976,725.86	207,066	206,569	770,157	5.58	138,021
	8,058,657.37	4,226,718	4,216,565	3,842,093		1,037,123

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.7 12.87

WEST PENN POWER COMPANY

ACCOUNT 392.20 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 12-S1						
NET SALVAGE PERCENT.. 0						
1956	6,289.06	6,289	6,289			
2005	184,754.87	174,372	156,566	28,189	1.16	24,301
2009	84,861.66	73,796	66,261	18,601	2.32	8,018
2012	196,726.40	155,906	139,986	56,740	3.27	17,352
2013	99,434.73	75,700	67,970	31,465	3.61	8,716
2014	349,844.51	254,197	228,240	121,605	3.95	30,786
2015	464,791.02	320,148	287,457	177,334	4.29	41,337
	1,386,702.25	1,060,408	952,769	433,933		130,510

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.3 9.41

WEST PENN POWER COMPANY

ACCOUNT 392.30 TRANSPORTATION EQUIPMENT - MEDIUM AND HEAVY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. 0						
1989	95,594.42	95,594	95,594			
1990	63,610.08	63,610	63,610			
2014	574,099.21	437,636	256,325	317,774	3.27	97,179
2015	72,333.90	52,847	30,953	41,381	3.50	11,823
	805,637.61	649,687	446,482	359,156		109,002

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.3 13.53

WEST PENN POWER COMPANY

ACCOUNT 392.40 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 24-S1						
NET SALVAGE PERCENT.. 0						
1967	1,236.16	1,236	1,236			
1969	1,465.34	1,465	1,465			
1987	31,973.83	29,736	31,974			
1989	51,302.94	46,809	51,303			
1990	46,561.02	42,087	46,561			
1993	618.09	539	618			
1997	3,956.47	3,275	3,956			
2005	6,777.68	4,731	6,598	180	8.43	21
2006	12,097.76	8,191	11,424	674	8.82	76
2014	4,219.34	1,963	2,738	1,481	12.07	123
2015	277,831.68	119,579	166,779	111,053	12.57	8,835
	438,040.31	259,611	324,652	113,388		9,055

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.5 2.07

WEST PENN POWER COMPANY

ACCOUNT 392.60 TRANSPORTATION EQUIPMENT - ALL TERRAIN VEHICLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 11-S2.5						
NET SALVAGE PERCENT.. 0						
2009	108,472.45	101,378	104,600	3,872	1.08	3,585
2013	13,080.24	11,087	11,439	1,641	2.07	793
2014	58,348.88	47,484	48,993	9,356	2.40	3,898
2015	20,957.19	16,206	16,721	4,236	2.79	1,518
	200,858.76	176,155	181,753	19,106		9,794

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.0 4.88

WEST PENN POWER COMPANY

ACCOUNT 393.00 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
2000	92,397.32	90,549	91,221	1,176	0.50	1,176
2002	7,185.99	6,467	6,515	671	2.50	268
2003	7,259.27	6,243	6,289	970	3.50	277
2005	189,173.30	147,555	148,650	40,523	5.50	7,368
2006	13,185.36	9,757	9,829	3,356	6.50	516
2007	2,638.05	1,847	1,861	777	7.50	104
2014	23.66	10	10	14	14.50	1
	311,862.95	262,428	264,375	47,488		9,710

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.9 3.11

WEST PENN POWER COMPANY

ACCOUNT 394.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2010	309,992.28	299,660	297,131	12,861	0.50	12,861
2011	1,869,274.64	1,682,347	1,668,146	201,129	1.50	134,086
2012	186,616.14	155,513	154,200	32,416	2.50	12,966
2013	830,614.01	636,807	631,432	199,182	3.50	56,909
2014	5,562,646.74	3,893,853	3,860,984	1,701,663	4.50	378,147
2015	64,550.14	40,882	40,537	24,013	5.50	4,366
2016	300,974.63	170,553	169,113	131,862	6.50	20,286
2017	477,366.90	238,683	236,668	240,699	7.50	32,093
2018	1,528,191.07	662,211	656,621	871,570	8.50	102,538
2019	717,478.10	263,078	260,857	456,621	9.50	48,065
2020	1,102,439.09	330,732	327,940	774,499	10.50	73,762
2021	640,941.54	149,551	148,289	492,653	11.50	42,839
2022	2,403,582.36	400,605	397,224	2,006,358	12.50	160,509
2023	1,723,954.87	172,395	170,940	1,553,015	13.50	115,038
2024	1,927,136.00	64,231	63,688	1,863,448	14.50	128,514
	19,645,758.51	9,161,101	9,083,770	10,561,988		1,322,979

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.0 6.73

WEST PENN POWER COMPANY

ACCOUNT 395.00 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 23-SQUARE						
NET SALVAGE PERCENT.. 0						
2003	20,665.59	19,318	20,378	288	1.50	192
2004	26,690.36	23,789	25,094	1,596	2.50	638
2005	125,933.64	106,770	112,627	13,307	3.50	3,802
2006	32,005.88	25,744	27,156	4,850	4.50	1,078
2007	21,924.82	16,682	17,597	4,328	5.50	787
2009	156,859.83	105,709	111,508	45,352	7.50	6,047
	384,080.12	298,012	314,360	69,720		12,544

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.6 3.27

WEST PENN POWER COMPANY

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S0.5						
NET SALVAGE PERCENT.. 0						
1990	104,884.79	99,515	104,885			
1991	18,488.29	17,405	18,488			
2000	45,066.70	37,541	42,318	2,749	4.91	560
2005	12,338.96	9,239	10,415	1,924	6.54	294
2007	21,264.26	15,072	16,990	4,274	7.19	594
2013	7,169.49	3,966	4,471	2,698	9.29	290
2014	30.60	16	18	13	9.66	1
2015	9,992.30	4,860	5,478	4,514	10.03	450
2016	42,471.94	19,095	21,524	20,948	10.40	2,014
2021	3,763.02	827	932	2,831	12.42	228
	265,470.35	207,536	225,519	39,951		4,431

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.0 1.67

WEST PENN POWER COMPANY

ACCOUNT 397.00 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 12-SQUARE						
NET SALVAGE PERCENT.. 0						
2013	1,700,200.23	1,629,353	1,571,817	128,383	0.50	128,383
2014	7,902,182.38	6,914,410	6,670,245	1,231,937	1.50	821,291
2015	41,900.90	33,172	32,001	9,900	2.50	3,960
2016	705,912.09	500,019	482,362	223,550	3.50	63,871
2017	1,249,858.19	781,161	753,576	496,282	4.50	110,285
2018	3,445,009.99	1,866,059	1,800,164	1,644,846	5.50	299,063
2019	2,431,093.42	1,114,243	1,074,896	1,356,197	6.50	208,646
2020	5,136,657.75	1,926,247	1,858,227	3,278,431	7.50	437,124
2021	5,547,870.31	1,618,147	1,561,006	3,986,864	8.50	469,043
2022	4,783,965.22	996,643	961,450	3,822,515	9.50	402,370
2023	5,044,272.22	630,534	608,268	4,436,004	10.50	422,477
2024	1,173,579.29	48,903	47,176	1,126,403	11.50	97,948
	39,162,501.99	18,058,891	17,421,188	21,741,314		3,464,461

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.3 8.85

WEST PENN POWER COMPANY

ACCOUNT 398.00 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 14-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	212,712.81	205,117	212,713			
2014	3,090.56	2,318	3,091			
2022	8,179.45	1,461	8,179			
	223,982.82	208,896	223,983			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					0.0	0.00

PART VIII. EXPERIENCED AND ESTIMATED NET SALVAGE

WEST PENN POWER COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2020 TRANSACTION YEAR				
360.20		4,972.00	3,500.00	1,472.00-
361.00	15,735.23	162,134.00		162,134.00-
362.10	1,596,409.25	1,631,031.00		1,631,031.00-
364.00	193,857.16	3,359,377.00		3,359,377.00-
365.10	5,540,309.58	6,194,815.00		6,194,815.00-
366.00	1,687.27	16,103.00		16,103.00-
367.00	1,805,125.81	1,588,805.00		1,588,805.00-
368.00	3,761,288.92	1,752,780.00		1,752,780.00-
369.00	95,396.39	644,391.00		644,391.00-
370.30	1,332,494.56	7,387,964.00		7,387,964.00-
371.00	9,489.87	31,331.00		31,331.00-
373.10	1,020,602.93	265,756.55		265,756.55-
373.30	344,931.82	65,798.82		65,798.82-
390.10	815,104.53	221,087.00		221,087.00-
394.00	181,620.37			
397.00		483.00		483.00-
	16,714,053.69	23,326,828.37	3,500.00	23,323,328.37-
2021 TRANSACTION YEAR				
361.00	23,621.59	28,612.00		28,612.00-
362.10	1,745,434.22	1,122,991.00		1,122,991.00-
364.00	142,064.51	3,224,815.00		3,224,815.00-
365.10	5,362,015.62	5,084,102.00		5,084,102.00-
366.00	901.62	72.00		72.00-
367.00	1,754,921.59	1,185,858.00		1,185,858.00-
368.00	3,535,328.64	1,422,232.00		1,422,232.00-
369.00	63,485.11	367,006.00		367,006.00-
370.30	3,263,797.01	676,241.00		676,241.00-
371.00	10,198.21	37,736.00		37,736.00-
373.10	810,035.19	165,993.87		165,993.87-
373.30	465,754.95	85,711.42		85,711.42-
390.10	176,709.89	58,744.00		58,744.00-
394.00	610,408.08	100.00		100.00-
397.00	104,588.37			
	18,069,264.60	13,460,214.29		13,460,214.29-

WEST PENN POWER COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2022 TRANSACTION YEAR				
361.00	192,975.48	785,357.00-		785,357.00
362.10	1,343,729.17	861,120.00	800.00	860,320.00-
364.00	325,374.48	3,631,949.00		3,631,949.00-
365.10	6,111,429.81	6,492,272.00		6,492,272.00-
366.00	1,597.00	3,711.00		3,711.00-
367.00	1,445,906.46	1,304,705.00		1,304,705.00-
368.00	4,611,680.77	2,113,534.00		2,113,534.00-
369.00	215,607.15	410,920.00		410,920.00-
370.30	3,835,251.04	1,134,040.00		1,134,040.00-
371.00	14,777.89	44,036.00		44,036.00-
373.10	621,140.39	155,568.27		155,568.27-
373.30	1,134,083.12	120,882.73		120,882.73-
390.10	169,938.33	405,753.00		405,753.00-
394.00	572,280.78			
397.00	1,797,282.37			
	22,393,054.24	15,893,134.00	800.00	15,892,334.00-
2023 TRANSACTION YEAR				
361.00	29,700.71	69,947.87	754.34	69,193.53-
362.10	1,206,473.60	1,043,633.57	7,601.41	1,036,032.16-
364.00	545,848.47	3,833,807.56		3,833,807.56-
365.10	5,379,952.49	6,218,242.23		6,218,242.23-
366.00	40.89	316.47		316.47-
367.00	1,002,149.11	987,481.61		987,481.61-
368.00	4,434,779.33	2,097,174.79		2,097,174.79-
369.00	103,192.38	364,835.51		364,835.51-
370.30	1,029,668.70	634,497.38		634,497.38-
371.00	14,086.46	32,890.84		32,890.84-
373.10	607,646.36	158,512.94		158,512.94-
373.30	1,098,829.86	162,860.94		162,860.94-
390.10	73,008.88	34,294.73		34,294.73-
394.00	207,946.51			
397.00	6,212,298.19	8,916.34		8,916.34-
	21,945,621.94	15,647,412.78	8,355.75	15,639,057.03-

WEST PENN POWER COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2024 TRANSACTION YEAR				
362.10	2,260,728.01	1,649,615.35	2,574.17	1,647,041.18-
364.00	4,161,146.06	7,282,005.60		7,282,005.60-
365.10	3,719,398.44	4,099,409.73		4,099,409.73-
367.00	1,376,720.21	1,271,768.55		1,271,768.55-
368.00	2,268,014.81	846,723.84		846,723.84-
369.00	530,590.72	928,533.76		928,533.76-
370.30	190,702.32	156,203.15		156,203.15-
373.10	247,793.22	57,272.05		57,272.05-
373.30	157,097.66	22,942.12		22,942.12-
390.10	1,869,086.20	560,725.86		560,725.86-
394.00	1,650,105.01	72.52		72.52-
397.00	4,866,620.65	5,562.63		5,562.63-
	23,298,003.31	16,880,835.16	2,574.17	16,878,260.99-
TOTAL	102,419,997.78	85,208,424.60	15,229.92	85,193,194.68-

FirstEnergy®

WEST PENN POWER COMPANY

2025 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO ELECTRIC PLANT
AS OF DECEMBER 31, 2025

Prepared by:

GANNETT FLEMING

Excellence Delivered As Promised

WEST PENN POWER COMPANY

Reading, Pennsylvania

2025 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO ELECTRIC PLANT
AS OF DECEMBER 31, 2025

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Camp Hill, Pennsylvania

Gannett Fleming
Valuation and Rate Consultants, LLC

Corporate Headquarters
207 Senate Avenue
Camp Hill, PA 17011
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March 21, 2024

West Penn Power Company
2800 Pottsville Pike
Reading, PA 19605-2459

Attention Ms. Joanna M. Savage
Director, Rates and Regulatory Affairs – PA

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to the electric plant of West Penn Power Company("West Penn"). The results of our study as of December 31, 2025, are presented in the attached detailed report.

The results of our study as of December 31, 2024, as well as a discussion of the methods and procedures used in the calculations and the support for the service life estimates, are included in our report titled "2024 Depreciation Study - Calculated Annual Depreciation Accruals Related to Electric Plant as of December 31, 2024." The same methods, procedures and estimates were used in both studies.

The results of our study as of December 31, 2025, are summarized on pages I-3 through I-7 of the attached report.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

JOHN J. SPANOS
President

MELISSA M. HOWARD
Assistant Project Manager

JJS:jmr
075752.800

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PART I. RESULTS OF STUDY

WEST PENN POWER COMPANY
DEPRECIATION STUDY

PART I. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

Tables 1 through 4 presented on pages I-3 through I-9 summarize the results of the depreciation study as of December 31, 2025. Table 1 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve as of December 31, 2025, future book accruals, calculated annual accrual amount and rate, and composite remaining life for plant in service. Table 2 presents the bringforward of the book reserve to December 31, 2025. Table 3 sets forth the calculations of the depreciation accruals for the twelve months ended December 31, 2025. Table 4 presents the annual amortization of experienced and estimated net salvage based on the period 2021 through 2025.

DESCRIPTION OF DETAILED TABULATIONS

The supporting data for the depreciation calculations are presented in account sequence in the section beginning on page II-7. The original cost, calculated accrued depreciation, allocated book reserve, future accruals, remaining life and annual accrual are shown for each vintage of each account or subaccount. The amounts of regular retirements, gross salvage and cost of removal are set forth by account for the years 2021 through 2025, beginning on pages III-2 through III-4.

WEST PENN POWER COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2025

	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	ORIGINAL COST AS OF DECEMBER 31, 2025	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
	ELECTRIC PLANT								
	INTANGIBLE PLANT								
303.10	MISCELLANEOUS INTANGIBLE PLANT - 7 YEAR LIFE		7-SQ	63,586,107.77	43,287,002	20,299,105	7,798,621	*	
303.20	MISCELLANEOUS INTANGIBLE PLANT - 10 YEAR LIFE		10-SQ	60,260,237.75	62,576,758	(2,316,520)	0	*	
303.30	MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE		5-SQ	451,723.33	138,208	313,516	90,355	*	
	TOTAL INTANGIBLE PLANT			**124,298,068.85**	**106,001,968**	**18,296,101**	**7,888,976**		
	DISTRIBUTION PLANT								
360.20	LAND RIGHTS		75-R4	10,877,053.47	5,285,511	5,591,542	179,331	1.65	31.2
361.00	STRUCTURES AND IMPROVEMENTS		70-R3	24,234,955.87	12,052,308	12,182,648	319,686	1.32	38.1
362.10	STATION EQUIPMENT		60-R1.5	415,056,899.17	180,163,068	234,893,831	6,896,590	1.66	34.1
362.15	STATION EQUIPMENT - SUBTRANSMISSION		60-R1.5	18,897,055.83	10,092,553	8,804,503	274,215	1.45	32.1
362.40	STATION EQUIPMENT - SCADA		35-R2.5	4,897,084.73	4,451,926	445,159	28,518	0.58	15.6
364.00	POLES, TOWERS AND FIXTURES		70-R2	499,104,443.69	129,944,241	369,160,203	8,381,933	1.68	44.0
364.55	POLES AND FIXTURES - SUBTRANSMISSION		70-R2	73,660,720.07	37,464,722	36,195,998	968,644	1.32	37.4
365.10	OVERHEAD CONDUCTORS AND DEVICES		60-R1	596,080,998.51	104,553,369	491,527,630	14,668,477	2.46	33.5
365.15	OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION		60-R1	57,488,342.16	24,466,224	33,022,118	1,071,918	1.86	30.8
365.20	OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND DAMAGES		75-R4	325,378,537.70	52,595,295	272,783,242	4,655,729	1.43	58.6
365.25	OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND DAMAGES - SUBTRANSMISSION		75-R4	24,960,133.41	5,057,292	19,902,842	345,037	1.38	57.7
366.00	UNDERGROUND CONDUIT		65-R3	24,641,325.25	9,299,330	15,341,995	425,886	1.73	36.0
366.50	UNDERGROUND CONDUIT - SUBTRANSMISSION		65-R3	11,035.25	1,183	9,853	199	1.80	49.5
367.00	UNDERGROUND CONDUCTORS AND DEVICES		55-R2.5	247,872,800.22	67,431,689	180,441,112	5,029,093	2.03	35.9
367.50	UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION		55-R2.5	13,620,057.73	6,410,225	7,209,833	231,403	1.70	31.2
368.00	LINE TRANSFORMERS		48-R1.5	518,416,733.65	196,440,402	321,976,331	12,215,288	2.36	26.4
369.00	SERVICES		55-R2.5	147,727,859.09	64,310,908	83,416,951	2,578,175	1.75	32.4
370.30	METERS - SMART GRID		15-S2	214,336,260.81	93,670,996	120,665,265	15,926,247	7.43	7.6
371.00	INSTALLATIONS ON CUSTOMERS' PREMISES		32-R1.5	9,987,325.49	6,462,835	3,524,491	207,157	2.07	17.0
372.00	LEASED PROPERTY		30-R1.5	296,618.63	275,942	20,676	2,345	0.79	8.8
373.10	STREET LIGHTING AND SIGNAL SYSTEMS		25-L0	27,182,641.03	7,948,343	19,234,298	1,604,136	5.90	12.0
373.30	STREET LIGHTING AND SIGNAL SYSTEMS - LED		20-R2	26,320,421.19	4,301,927	22,018,494	1,841,095	6.99	12.0
	TOTAL DISTRIBUTION PLANT			**3,281,049,302.95**	**1,022,680,290**	**2,258,369,015**	**77,851,102**	**2.37**	

WEST PENN POWER COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2025

	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE		ORIGINAL COST AS OF DECEMBER 31, 2025	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)		(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
	GENERAL PLANT									
389.20	LAND RIGHTS		75-R4		293,153.40	146,990	146,163	3,975	1.36	36.8
390.10	STRUCTURES AND IMPROVEMENTS									
	ARNOLD SERVICE CENTER	06-2031	55-S0.5	**	3,558,666.90	2,052,607	1,506,060	278,462	7.82	5.4
	BOYCE SERVICE CENTER	06-2045	55-S0.5	**	2,167,492.63	821,395	1,346,097	79,767	3.68	16.9
	BUTLER SERVICE CENTER	06-2035	55-S0.5	**	3,006,897.18	1,436,011	1,570,886	171,214	5.69	9.2
	CHARLEROI SERVICE CENTER	06-2037	55-S0.5	**	4,892,375.59	3,292,974	1,599,401	147,393	3.01	10.9
	CLARION SERVICE CENTER AND POLE YARD	06-2045	55-S0.5	**	1,754,807.61	632,876	1,121,932	63,997	3.65	17.5
	CONNELLSVILLE CONFERENCE CENTER	06-2044	55-S0.5	**	2,806,195.11	1,537,027	1,269,168	77,178	2.75	16.4
	CONNELLSVILLE HAZARDOUS MATERIAL	06-2046	55-S0.5	**	706,427.51	359,733	346,694	20,661	2.92	16.8
	CONNELLSVILLE METER LAB AND STOREHOUSE	06-2043	55-S0.5	**	828,706.26	827,520	1,187	75	0.01	15.8
	CONNELLSVILLE COVERED STORAGE AND OFFICE	06-2043	55-S0.5	**	12,052,051.36	3,187,098	8,864,953	551,255	4.57	16.1
	CONNELLSVILLE QUONSET STOREHOUSE	06-2024	55-S0.5	**	193,295.02	193,295	0	0	-	-
	CONNELLSVILLE GENERAL AND TRANSFORMER SHOP	06-2038	55-S0.5	**	2,169,792.09	1,193,941	975,852	82,890	3.82	11.8
	CONNELLSVILLE OIL STORAGE/WATER SEPARATOR	06-2028	55-S0.5	**	527,202.87	527,203	0	0	-	-
	CONNELLSVILLE GARAGE	06-2046	55-S0.5	**	4,104,512.24	1,863,750	2,240,762	128,364	3.13	17.5
	CONNELLSVILLE WEST SIDE COMPLEX	06-2037	55-S0.5	**	2,128,076.12	1,772,865	355,211	32,843	1.54	10.8
	DUNBAR STORAGE FACILITY	06-2034	55-S0.5	**	2,682,455.59	1,685,476	996,980	124,596	4.64	8.0
	JEANETTE SERVICE CENTER	06-2048	55-S0.5	**	8,127,361.43	4,239,844	3,887,517	197,799	2.43	19.7
	JEANETTE SERVICE CENTER GARAGE	06-2046	55-S0.5	**	921,620.12	501,922	419,698	25,123	2.73	16.7
	JEFFERSON SERVICE CENTER	06-2031	55-S0.5	**	2,287,324.40	1,789,451	497,874	93,011	4.07	5.4
	KITTANNING SERVICE CENTER	06-2046	55-S0.5	**	3,869,062.02	2,251,681	1,617,381	88,290	2.28	18.3
	KITTANNING SERVICE CENTER GARAGE	06-2046	55-S0.5	**	745,933.28	485,725	260,209	16,183	2.17	16.1
	LATROBE SERVICE CENTER	06-2033	55-S0.5	**	4,805,646.80	1,780,349	3,025,298	412,051	8.57	7.3
	MCCONNELLSBURG SERVICE CENTER	06-2045	55-S0.5	**	1,472,017.02	531,064	940,953	56,914	3.87	16.5
	PLEASANT VALLEY SERVICE CENTER	06-2034	55-S0.5	**	3,263,966.03	2,104,022	1,159,944	141,652	4.34	8.2
	ST. MARYS SERVICE CENTER	06-2048	55-S0.5	**	4,339,296.01	1,960,690	2,378,606	123,683	2.85	19.2
	ST. MARYS SERVICE CENTER GARAGE	06-2048	55-S0.5	**	1,785,128.91	688,846	1,096,283	59,391	3.33	18.5
	STATE COLLEGE SERVICE CENTER GARAGE	06-2046	55-S0.5	**	1,961,300.02	1,001,383	959,917	55,328	2.82	17.3
	WASHINGTON SERVICE CENTER	06-2033	55-S0.5	**	12,628,099.06	2,478,310	10,149,789	1,375,064	10.89	7.4
	WAYNESBORO SERVICE CENTER	06-2047	55-S0.5	**	3,395,224.32	1,494,385	1,900,839	102,581	3.02	18.5
	WAYNESBORO SERVICE CENTER GARAGE	06-2047	55-S0.5	**	962,919.52	495,982	466,938	26,993	2.80	17.3
	GREENSBURG (NEW)	06-2075	55-S0.5	**	25,690,279.06	51,274	25,639,006	767,635	2.99	33.4
	MINOR STRUCTURES		45-R3		10,976,943.30	957,298	10,019,645	330,726	3.01	30.3
	TOTAL ACCOUNT 390.10				130,811,075.38	44,195,993	86,615,080	5,631,119	4.30	
391.10	OFFICE FURNITURE AND EQUIPMENT - FURNITURE		16-SQ		3,247,989.33	2,438,810	809,179	179,483	5.53	4.5
391.20	OFFICE FURNITURE AND EQUIPMENT - INFORMATION SYSTEMS		7-SQ		10,913,916.36	4,184,231	6,729,686	1,626,877	14.91	4.1
391.30	OFFICE FURNITURE AND EQUIPMENT - DATA HANDLING EQUIPMENT		16-SQ		10,960.30	10,960	0	0	-	-
391.50	OFFICE FURNITURE AND EQUIPMENT - SMART METERS HARDWARE		5-SQ		4,981,431.25	1,646,326	3,335,105	955,231	19.18	3.5
392.10	TRANSPORTATION EQUIPMENT - AUTOS		8-S2		9,115,231.93	5,198,515	3,916,717	1,057,591	11.60	3.7
392.20	TRANSPORTATION EQUIPMENT - LIGHT TRUCKS		12-S1		1,386,702.25	1,083,257	303,445	93,990	6.78	3.2
392.30	TRANSPORTATION EQUIPMENT - MEDIUM AND HEAVY TRUCKS		12-L3		805,637.61	555,485	250,153	79,297	9.84	3.2
392.40	TRANSPORTATION EQUIPMENT - TRAILERS		24-S1		438,040.31	333,719	104,321	8,678	1.98	12.0
392.60	TRANSPORTATION EQUIPMENT - ALL TERRAIN VEHICLES		11-S2.5		200,858.76	191,555	9,304	4,377	2.18	2.1
393.00	STORES EQUIPMENT		25-SQ		219,465.63	181,557	37,909	8,561	3.90	4.4
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT		15-SQ		20,381,144.45	10,130,718	10,250,426	1,316,745	6.46	7.8
395.00	LABORATORY EQUIPMENT		23-SQ		384,080.12	326,919	57,161	12,187	3.17	4.7
396.00	POWER OPERATED EQUIPMENT		20-S0.5		265,470.35	229,952	35,518	4,036	1.52	8.8
397.00	COMMUNICATION EQUIPMENT		12-SQ		37,820,908.42	19,197,706	18,623,203	3,005,641	7.95	6.2
398.00	MISCELLANEOUS EQUIPMENT		14-SQ		11,270.01	11,270	0	0	-	-
	TOTAL GENERAL PLANT				**221,287,335.86**	**90,063,965**	**131,223,370**	**13,987,788**	**6.32**	
	TOTAL DEPRECIABLE PLANT				**3,626,634,707.66**	**1,218,746,223**	**2,407,888,486**	**99,727,866**	**2.75**	

WEST PENN POWER COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2025

	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	ORIGINAL COST AS OF DECEMBER 31, 2025	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
	NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED								
301.00	ORGANIZATION			156,797.11					
350.10	LAND			2,499,695.10					
350.20	LAND RIGHTS			31,457,349.73	16,011,953				
360.10	LAND			6,737,625.52					
374.00	ARO FOR DISTRIBUTION PLANT			15,612.81	14,215				
389.10	LAND			2,062,853.82					
390.10	STRUCTURES AND IMPROVEMENTS - GREENSBURG			71,500,051.66	30,592,596				
390.20	STRUCTURES AND IMPROVEMENTS - LEASED			1,685,110.24	1,683,022				
399.10	ARO FOR GENERAL PLANT			732,514.28	366,746				
	TOTAL NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED			**116,847,610.27**	**48,668,532**				
	TRANSMISSION PLANT								
303.10	MISCELLANEOUS INTANGIBLE PLANT - 7 YEAR LIFE			12,085,204.99	7,587,907				
352.00	STRUCTURES AND IMPROVEMENTS			20,655,216.28	3,683,491				
353.10	STATION EQUIPMENT			288,942,032.74	66,655,153				
353.40	STATION EQUIPMENT - SCADA			19,785,023.96	1,153,570				
354.00	TOWERS AND FIXTURES			46,223,965.87	32,298,758				
355.00	POLES AND FIXTURES			129,501,412.03	58,062,579				
356.10	OVERHEAD CONDUCTORS AND DEVICES			117,830,272.80	46,260,709				
356.20	OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND DAMAGES			32,451,451.74	12,925,557				
358.00	UNDERGROUND CONDUCTORS AND DEVICES			299,751.15	209,754				
359.10	ARO FOR TRANSMISSION PLANT			1,721.08	1,217				
391.10	OFFICE FURNITURE			350,773.37	143,188				
391.20	INFORMATION SYSTEMS			1,799,379.27	692,545				
397.00	COMMUNICATION EQUIPMENT			10,767,079.19	1,731,841				
	TOTAL TRANSMISSION PLANT			**680,693,284.47**	**231,406,269**				
	TOTAL ELECTRIC PLANT			**4,424,175,602.40**	**1,498,821,024**				

* ACCRUALS CALCULATED UTILIZING THE AMORTIZATION PERIOD SET FORTH IN COLUMN 3.
** LIFE SPAN PROCEDURE WAS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE.

NOTE: ASSETS ADDED IN ACCOUNT 363.00 (ELECTRIC BATTERY STORAGE) SHOULD UTILIZE AN ANNUAL ACCRUAL RATE OF 6.67% BASED ON A 15-L3 SURVIVOR CURVE.

WEST PENN POWER COMPANY

TABLE 2. BRINGFORWARD TO DECEMBER 31, 2025 OF THE BOOK RESERVE AS OF DECEMBER 31, 2024

ACCOUNT	BOOK RESERVE AS OF DECEMBER 31, 2024	+	DEPRECIATION ACCRUALS	+	AMORTIZATION OF NET SALVAGE	-	PROJECTED RETIREMENTS	+	PROJECTED GROSS SALVAGE	-	PROJECTED COST OF REMOVAL	+	ACQUISITIONS AND ADJUSTMENTS	=	RESERVE AT END OF PERIOD	BOOK RESERVE AS A PERCENT OF ORIGINAL COST
(1)	(2)		(3)		(4)		(5)		(6)		(7)		(8)		(9)	(10)
DEPRECIABLE PLANT																
303.10	40,871,961		4,586,562				2,171,521								43,287,002	67.88
303.20	59,892,222		2,786,184				101,647								62,576,758	103.84
303.30	50,596		87,612												138,208	30.60
360.20	5,101,395		183,822		294										5,285,511	48.59
361.00	11,837,490		319,901		(105,083)										12,052,308	49.73
362.10	172,570,974		7,107,686		1,259,483		437,296		589		338,368				180,163,068	43.41
362.15	9,814,766		277,787												10,092,553	53.41
362.40	4,422,543		29,383												4,451,926	90.91
364.00	131,595,379		7,700,342		4,266,391		4,951,953				8,665,918				129,944,241	26.04
364.55	36,477,669		987,054												37,464,722	50.86
365.10	95,818,887		14,028,068		5,617,768		5,256,810				5,654,544				104,553,369	17.54
365.15	23,356,699		1,109,525												24,466,224	42.56
365.20	48,458,789		4,620,882				484,376								52,595,295	16.16
365.25	4,712,842		344,450												5,057,292	20.26
366.00	8,866,531		428,759		4,040										9,299,330	37.74
366.50	983		200												1,183	10.72
367.00	63,202,566		4,956,054		1,267,724		1,073,359				921,296				67,431,689	27.20
367.50	6,175,960		234,265												6,410,225	47.06
368.00	186,256,930		12,063,231		1,646,489		2,444,809				1,081,439				196,440,402	37.89
369.00	62,628,882		2,515,976		543,137		500,759				876,328				64,310,908	43.53
370.30	75,446,224		16,607,468		1,997,789		186,978				193,507				93,670,996	43.70
371.00	6,215,912		217,724		29,199										6,462,835	64.71
372.00	273,421		2,521												275,942	93.03
373.10	6,497,117		1,647,375		160,621		287,062				69,708				7,948,344	29.24
373.30	2,589,173		1,829,162		91,639		181,993				26,053				4,301,927	16.34
389.20	143,003		3,987												146,990	50.14
390.10	39,597,505		4,966,592		256,121		442,713				181,512				44,195,993	33.79
391.10	2,256,361		184,947				2,498								2,438,810	75.09
391.20	3,205,666		1,244,463				265,898								4,184,231	38.34
391.30	21,150						10,190								10,960	100.00
391.50	2,140,544		1,145,701				1,639,919								1,646,326	33.05
392.10	4,216,565		1,099,347				117,397								5,198,515	57.03
392.20	952,769		130,489												1,083,257	78.12
392.30	446,482		109,003												555,485	68.95
392.40	324,652		9,067												333,719	76.18
392.60	181,753		9,802												191,555	95.37
393.00	264,375		9,579				92,397								181,557	82.73
394.00	9,083,770		1,356,922		35		309,992				17				10,130,718	49.71
395.00	314,360		12,559												326,919	85.12
396.00	225,519		4,433												229,952	86.62
397.00	17,421,188		3,475,685		2,992		1,700,200				1,960				19,197,706	50.76
398.00	223,983						212,713								11,270	100.00
TOTAL DEPRECIABLE PLANT	**1,144,155,556**		**98,434,568**		**17,038,639**		**22,872,479**		**589**		**18,010,649**		**0**		**1,218,746,223**	

WEST PENN POWER COMPANY

TABLE 2. BRINGFORWARD TO DECEMBER 31, 2025 OF THE BOOK RESERVE AS OF DECEMBER 31, 2024

ACCOUNT (1)	BOOK RESERVE AS OF DECEMBER 31, 2024 (2)	+	DEPRECIATION ACCRUALS (3)	+	AMORTIZATION OF NET SALVAGE (4)	-	PROJECTED RETIREMENTS (5)	+	PROJECTED GROSS SALVAGE (6)	-	PROJECTED COST OF REMOVAL (7)	+	ACQUISITIONS AND ADJUSTMENTS (8)	=	RESERVE AT END OF PERIOD (9)	BOOK RESERVE AS A PERCENT OF ORIGINAL COST (10)
NONDEPRECIABLE AND ACCOUNTS NOT STUDIED																
350.20	16,011,953														16,011,953	50.90
374.00	14,215														14,215	91.04
390.10	30,592,596														30,592,596	42.79
390.20	1,683,022														1,683,022	99.88
399.10	366,746														366,746	50.07
TOTAL NONDEPRECIABLE AND ACCOUNTS NOT STUDIED	**48,668,532**		**0**		**0**		**0**		**0**		**0**		**0**		**48,668,532**	
TRANSMISSION PLANT																
303.10	7,587,907														7,587,907.27	62.79
352.00	3,683,491														3,683,491.27	17.83
353.10	66,655,153														66,655,152.88	23.07
353.40	1,153,570														1,153,569.50	5.83
354.00	32,298,758														32,298,757.92	69.87
355.00	58,062,579														58,062,578.87	44.84
356.10	46,260,709														46,260,709.13	39.26
356.20	12,925,557														12,925,557.22	39.83
358.00	209,754														209,754.00	69.98
359.10	1,217														1,217.26	70.73
391.10	143,188														143,187.64	40.82
391.20	692,545														692,544.77	38.49
397.00	1,731,841														1,731,841.33	16.08
TOTAL TRANSMISSION PLANT	**231,406,269**		**0**		**0**		**0**		**0**		**0**		**0**		**231,406,269**	
TOTAL ELECTRIC PLANT	**1,424,230,357**		**98,434,568**		**17,038,639**		**22,872,479**		**589**		**18,010,649**		**0**		**1,498,821,024**	

WEST PENN POWER COMPANY

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

	ACCOUNT	ORIGINAL COST AS OF DECEMBER 31, 2024	ORIGINAL COST AS OF DECEMBER 31, 2025	COMPOSITE ACCRUAL RATE	ANNUAL ACCRUAL AMOUNT**
	(1)	(2)	(3)	(4)	(5)
	ELECTRIC PLANT				
	INTANGIBLE PLANT				
303.10	MISCELLANEOUS INTANGIBLE PLANT - 7 YEAR LIFE	62,559,720.48	63,586,107.77	*	4,586,562
303.20	MISCELLANEOUS INTANGIBLE PLANT - 10 YEAR LIFE	60,361,884.95	60,260,237.75	*	2,786,184
303.30	MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE	434,948.27	451,723.33	*	87,612
	TOTAL INTANGIBLE PLANT	**123,356,553.70**	**124,298,068.85**		**7,460,358**
	DISTRIBUTION PLANT				
360.20	LAND RIGHTS	10,877,053.47	10,877,053.47	1.69	183,822
361.00	STRUCTURES AND IMPROVEMENTS	24,234,955.87	24,234,955.87	1.32	319,901
362.10	STATION EQUIPMENT	411,121,234.22	415,056,899.17	1.72	7,107,686
362.15	STATION EQUIPMENT - SUBTRANSMISSION	18,897,055.83	18,897,055.83	1.47	277,787
362.40	STATION EQUIPMENT - SCADA	4,897,084.73	4,897,084.73	0.60	29,383
364.00	POLES, TOWERS AND FIXTURES	454,536,866.57	499,104,443.69	1.62	7,700,342
364.55	POLES AND FIXTURES - SUBTRANSMISSION	73,660,720.07	73,660,720.07	1.34	987,054
365.10	OVERHEAD CONDUCTORS AND DEVICES	548,769,708.56	596,080,998.51	2.46	14,028,068
365.15	OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	57,488,342.16	57,488,342.16	1.93	1,109,525
365.20	OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND DAMAGES	321,019,155.52	325,378,537.70	1.43	4,620,882
365.25	OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND DAMAGES - SUBT	24,960,133.41	24,960,133.41	1.38	344,450
366.00	UNDERGROUND CONDUIT	24,641,325.25	24,641,325.25	1.74	428,759
366.50	UNDERGROUND CONDUIT - SUBTRANSMISSION	11,035.25	11,035.25	1.81	200
367.00	UNDERGROUND CONDUCTORS AND DEVICES	238,212,571.35	247,872,800.22	2.04	4,956,054
367.50	UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION	13,620,057.73	13,620,057.73	1.72	234,265
368.00	LINE TRANSFORMERS	496,413,454.24	518,416,733.65	2.38	12,063,231
369.00	SERVICES	143,221,030.51	147,727,859.09	1.73	2,515,976
370.30	METERS - SMART GRID	205,174,341.32	214,336,260.81	7.92	16,607,468
371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	9,987,325.49	9,987,325.49	2.18	217,724
372.00	LEASED PROPERTY	296,618.63	296,618.63	0.85	2,521
373.10	STREET LIGHTING AND SIGNAL SYSTEMS	25,593,482.96	27,182,641.03	6.25	1,647,375
373.30	STREET LIGHTING AND SIGNAL SYSTEMS - LED	23,688,084.99	26,320,421.19	7.33	1,829,162
	TOTAL DISTRIBUTION PLANT	**3,131,321,638.13**	**3,281,049,302.95**	**2.41**	**77,211,633**
	GENERAL PLANT				
389.20	LAND RIGHTS	293,153.40	293,153.40	1.36	3,987
390.10	STRUCTURES AND IMPROVEMENTS	101,136,380.49	130,811,075.38	4.79	4,966,592
391.10	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	3,250,486.93	3,247,989.33	5.69	184,947
391.20	OFFICE FURNITURE AND EQUIPMENT - INFORMATION SYSTEMS	7,821,534.19	10,913,916.36	15.02	1,244,463
391.30	OFFICE FURNITURE AND EQUIPMENT - DATA HANDLING EQUIPMENT	21,150.65	10,960.30	-	0
391.50	OFFICE FURNITURE AND EQUIPMENT - SMART METERS HARDWARE	5,526,724.31	4,981,431.25	18.31	1,145,701
392.10	TRANSPORTATION EQUIPMENT - AUTOS	8,058,657.37	9,115,231.93	12.87	1,099,347
392.20	TRANSPORTATION EQUIPMENT - LIGHT TRUCKS	1,386,702.25	1,386,702.25	9.41	130,489
392.30	TRANSPORTATION EQUIPMENT - MEDIUM AND HEAVY TRUCKS	805,637.61	805,637.61	13.53	109,003
392.40	TRANSPORTATION EQUIPMENT - TRAILERS	438,040.31	438,040.31	2.07	9,067
392.60	TRANSPORTATION EQUIPMENT - ALL TERRAIN VEHICLES	200,858.76	200,858.76	4.88	9,802
393.00	STORES EQUIPMENT	311,862.95	219,465.63	3.11	9,579
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	19,645,758.51	20,381,144.45	6.73	1,356,922
395.00	LABORATORY EQUIPMENT	384,080.12	384,080.12	3.27	12,559
396.00	POWER OPERATED EQUIPMENT	265,470.35	265,470.35	1.67	4,433
397.00	COMMUNICATION EQUIPMENT	39,162,501.99	37,820,908.42	8.85	3,475,685
398.00	MISCELLANEOUS EQUIPMENT	223,982.82	11,270.01	-	0
	TOTAL GENERAL PLANT	**188,932,983.01**	**221,287,335.86**	**7.06**	**13,762,577**
	TOTAL DEPRECIABLE PLANT	**3,443,611,174.84**	**3,626,634,707.66**		**98,434,568**

* ACCRUALS CALCULATED UTILIZING THE AMORTIZATION PERIOD SET FORTH FOR THE ACCOUNT.
** ACCRUALS CALCULATED BASED ON MONTHLY AVERAGES.

WEST PENN POWER COMPANY

TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

	2021		2022		2023		2024		2025			
ACCOUNT	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE	SALVAGE ACCRUAL
(1)	(2)	(3)			(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)=(12)/5
361.00	28,612		(785,357)		69,948	754					687,551	137,510
362.10	1,122,991		861,120	800	1,043,634	7,601	1,649,615	2,574	338,368	589	(5,004,163)	(1,000,833)
364.00	3,224,815		3,631,949		3,833,808		7,282,006		8,665,918		(26,638,495)	(5,327,699)
365.10	5,084,102		6,492,272		6,218,242		4,099,410		5,654,544		(27,548,570)	(5,509,714)
366.00	72		3,711		316						(4,099)	(820)
367.00	1,185,858		1,304,705		987,482		1,271,769		921,296		(5,671,110)	(1,134,222)
368.00	1,422,232		2,113,534		2,097,175		846,724		1,081,439		(7,561,103)	(1,512,221)
369.00	367,006		410,920		364,836		928,534		876,328		(2,947,623)	(589,525)
370.30	676,241		1,134,040		634,497		156,203		193,507		(2,794,488)	(558,898)
371.00	37,736		44,036		32,891						(114,663)	(22,933)
373.10	165,994		155,568		158,513		72,286		69,708		(622,069)	(124,414)
373.30	85,711		120,883		162,861		7,948		26,053		(403,456)	(80,691)
390.10	58,744		405,753		34,295		560,726		181,512		(1,241,030)	(248,206)
394.00	100						73		17		(189)	(38)
397.00					8,916		5,563		1,960		(16,439)	(3,288)
TOTAL	13,460,214	0	15,893,134	800	15,647,413	8,356	16,880,855	2,574	18,010,649	589	(79,879,946)	(15,975,992)

PART II. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

WEST PENN POWER COMPANY

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1901	2,105	2,105			0.0
1903	4,776	4,776			0.0
1905	531	531			0.0
1906	7,565	7,565			0.0
1907	2,067	2,067			0.0
1908	737	737			0.0
1909	135	135			0.0
1910	4,555	4,554	1	1	0.0
1911	1,660	1,594	66	67	0.0
1912	66,666	66,666		67	0.0
1913	26,423	26,423		67	0.0
1914	19,329	17,980	1,349	1,416	0.0
1915	55,436	52,574	2,862	4,278	0.0
1916	46,592	42,125	4,467	8,745	0.0
1917	27,528	25,083	2,445	11,190	0.0
1918	24,243	22,076	2,167	13,357	0.0
1919	37,000	33,646	3,354	16,711	0.0
1920	29,747	26,959	2,788	19,499	0.0
1921	207,067	192,806	14,261	33,760	0.0
1922	163,742	146,139	17,603	51,363	0.0
1923	199,088	180,701	18,387	69,750	0.0
1924	194,060	176,699	17,361	87,111	0.0
1925	207,315	185,249	22,066	109,177	0.0
1926	275,982	245,734	30,248	139,425	0.0
1927	539,434	500,989	38,445	177,870	0.0
1928	494,422	445,058	49,364	227,234	0.0
1929	383,792	330,471	53,321	280,555	0.0
1930	347,150	287,237	59,913	340,468	0.0
1931	470,130	408,127	62,003	402,471	0.0
1932	442,951	399,194	43,757	446,228	0.0
1933	194,321	165,455	28,866	475,094	0.0
1934	96,048	78,785	17,263	492,357	0.0
1935	132,709	107,089	25,620	517,977	0.0
1936	468,882	372,692	96,190	614,167	0.0
1937	183,716	162,848	20,868	635,035	0.0
1938	257,365	223,878	33,487	668,522	0.0
1939	577,575	459,558	118,017	786,539	0.0
1940	355,587	281,328	74,259	860,798	0.0
1941	790,606	647,430	143,176	1,003,974	0.0
1942	272,234	223,499	48,735	1,052,709	0.0
1943	352,433	302,333	50,100	1,102,809	0.0
1944	203,361	179,922	23,439	1,126,248	0.0
1945	333,256	286,636	46,620	1,172,868	0.0
1946	603,552	509,342	94,210	1,267,078	0.1
1947	1,029,188	844,182	185,006	1,452,084	0.1
1948	1,487,486	1,243,734	243,752	1,695,836	0.1

WEST PENN POWER COMPANY

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1949	1,655,854	1,317,802	338,052	2,033,888	0.1
1950	2,307,761	1,845,488	462,273	2,496,161	0.1
1951	2,333,875	1,894,387	439,488	2,935,649	0.1
1952	2,196,259	1,785,774	410,485	3,346,134	0.1
1953	2,082,300	1,729,040	353,260	3,699,394	0.2
1954	2,892,045	2,360,179	531,866	4,231,260	0.2
1955	2,236,906	1,837,219	399,687	4,630,947	0.2
1956	14,586,111	12,465,965	2,120,146	6,751,093	0.3
1957	3,631,830	3,099,915	531,915	7,283,008	0.3
1958	4,150,116	3,408,994	741,122	8,024,130	0.3
1959	3,227,849	2,608,350	619,499	8,643,629	0.4
1960	4,694,205	3,846,388	847,817	9,491,446	0.4
1961	4,084,000	3,332,985	751,015	10,242,461	0.4
1962	5,164,777	4,236,841	927,936	11,170,397	0.5
1963	3,120,879	2,459,534	661,345	11,831,742	0.5
1964	3,885,535	3,034,969	850,566	12,682,308	0.5
1965	5,077,848	4,012,911	1,064,937	13,747,245	0.6
1966	5,394,136	4,187,314	1,206,822	14,954,067	0.6
1967	4,659,955	3,606,039	1,053,916	16,007,983	0.7
1968	7,080,319	5,426,142	1,654,177	17,662,160	0.7
1969	6,512,364	5,030,172	1,482,192	19,144,352	0.8
1970	7,434,682	5,545,646	1,889,036	21,033,388	0.9
1971	7,384,938	5,497,677	1,887,261	22,920,649	1.0
1972	7,532,855	5,492,649	2,040,206	24,960,855	1.0
1973	8,292,232	6,008,435	2,283,797	27,244,652	1.1
1974	10,052,808	7,422,352	2,630,456	29,875,108	1.2
1975	11,610,890	8,364,243	3,246,647	33,121,755	1.4
1976	10,635,468	7,589,786	3,045,682	36,167,437	1.5
1977	13,748,866	9,920,929	3,827,937	39,995,374	1.7
1978	18,163,064	12,615,288	5,547,776	45,543,150	1.9
1979	18,323,334	12,543,899	5,779,435	51,322,585	2.1
1980	20,823,505	13,458,734	7,364,771	58,687,356	2.4
1981	21,291,539	13,971,734	7,319,805	66,007,161	2.7
1982	23,078,764	15,157,951	7,920,813	73,927,974	3.1
1983	24,116,745	15,664,569	8,452,176	82,380,150	3.4
1984	23,849,572	15,172,035	8,677,537	91,057,687	3.8
1985	28,776,763	18,240,488	10,536,275	101,593,962	4.2
1986	28,893,038	17,872,990	11,020,048	112,614,010	4.7
1987	28,613,957	17,519,961	11,093,996	123,708,006	5.1
1988	29,428,613	17,744,356	11,684,257	135,392,263	5.6
1989	38,739,171	23,144,725	15,594,446	150,986,709	6.3
1990	39,733,260	22,541,983	17,191,277	168,177,986	7.0
1991	45,763,043	25,614,901	20,148,142	188,326,128	7.8
1992	43,347,703	23,814,948	19,532,755	207,858,883	8.6
1993	38,161,505	21,062,321	17,099,184	224,958,067	9.3
1994	44,352,008	24,570,891	19,781,117	244,739,184	10.2

WEST PENN POWER COMPANY

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1995	51,173,706	25,376,709	25,796,997	270,536,181	11.2
1996	50,884,478	25,059,752	25,824,726	296,360,907	12.3
1997	59,399,884	28,296,502	31,103,382	327,464,289	13.6
1998	42,748,155	21,850,771	20,897,384	348,361,673	14.5
1999	51,843,841	22,601,837	29,242,004	377,603,677	15.7
2000	71,317,235	31,399,683	39,917,552	417,521,229	17.3
2001	21,761,347	9,236,002	12,525,345	430,046,574	17.9
2002	26,253,196	10,985,001	15,268,195	445,314,769	18.5
2003	24,447,440	10,134,489	14,312,951	459,627,720	19.1
2004	23,305,074	9,932,312	13,372,762	473,000,482	19.6
2005	39,607,695	15,804,157	23,803,538	496,804,020	20.6
2006	25,726,621	9,743,653	15,982,968	512,786,988	21.3
2007	40,806,332	15,043,609	25,762,723	538,549,711	22.4
2008	88,994,071	30,282,009	58,712,062	597,261,773	24.8
2009	19,524,328	6,559,849	12,964,479	610,226,252	25.3
2010	62,741,371	18,974,983	43,766,388	653,992,640	27.2
2011	130,095,898	56,243,042	73,852,856	727,845,496	30.2
2012	77,014,611	24,744,171	52,270,440	780,115,936	32.4
2013	117,335,643	31,524,858	85,810,785	865,926,721	36.0
2014	111,844,758	35,899,020	75,945,738	941,872,459	39.1
2015	102,042,365	32,389,409	69,652,956	1,011,525,415	42.0
2016	136,039,704	40,915,789	95,123,915	1,106,649,330	46.0
2017	120,478,491	38,295,239	82,183,252	1,188,832,582	49.4
2018	233,287,297	69,774,027	163,513,270	1,352,345,852	56.2
2019	222,089,659	50,875,477	171,214,182	1,523,560,034	63.3
2020	159,723,408	30,030,136	129,693,272	1,653,253,306	68.7
2021	147,354,820	21,295,492	126,059,328	1,779,312,634	73.9
2022	129,167,855	15,616,635	113,551,220	1,892,863,854	78.6
2023	148,835,883	16,131,363	132,704,520	2,025,568,374	84.1
2024	190,149,733	10,631,634	179,518,099	2,205,086,473	91.6
2025	205,896,012	3,093,999	202,802,013	2,407,888,486	100.0
TOTAL	3,626,634,708	1,218,746,223	2,407,888,486		

UTILITY PLANT IN SERVICE

WEST PENN POWER COMPANY

ACCOUNT 303.10 MISCELLANEOUS INTANGIBLE PLANT - 7 YEAR LIFE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 7-SQUARE						
NET SALVAGE PERCENT.. 0						
2012	7,466,541.92	7,466,542	7,466,542			
2013	3,927,427.56	3,927,428	3,927,428			
2014	3,886,308.26	3,886,308	3,886,308			
2015	2,476,053.50	2,476,054	2,476,054			
2016	3,679,063.59	3,679,064	3,679,064			
2017	2,866,051.25	2,866,051	2,866,051			
2018	8,462,037.94	8,462,038	8,462,038			
2019	5,906,851.08	5,484,925	3,422,421	2,484,430	0.50	2,484,430
2020	4,858,584.36	3,817,438	2,381,961	2,476,623	1.50	1,651,082
2021	2,300,930.04	1,479,176	922,959	1,377,971	2.50	551,188
2022	6,662,639.60	3,331,320	2,078,639	4,584,001	3.50	1,309,715
2023	5,825,708.54	2,080,594	1,298,225	4,527,484	4.50	1,006,108
2024	2,070,001.84	443,581	276,781	1,793,221	5.50	326,040
2025	3,197,908.29	228,427	142,531	3,055,377	6.50	470,058
	63,586,107.77	49,628,946	43,287,002	20,299,105		7,798,621

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.6 12.26

WEST PENN POWER COMPANY

ACCOUNT 303.20 MISCELLANEOUS INTANGIBLE PLANT - 10 YEAR LIFE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	26,163,663.14	26,163,663	26,163,663			
2014	250,008.03	250,008	250,008			
2015	11,048,735.27	11,048,735	11,048,735			
2016	2,829,852.40	2,688,360	2,829,852			
2017	6,746,190.01	5,734,262	6,746,190			
2018	2,404,150.70	1,803,113	2,404,151			
2019	2,854,227.27	1,855,248	2,854,227			
2020	4,690,736.28	2,579,905	4,690,736			
2021	2,017,504.45	907,877	2,017,504			
2022	787,630.35	275,671	787,630			
2023	467,539.85	116,885	2,784,062	2,316,522-		
	60,260,237.75	53,423,727	62,576,758	2,316,520-		

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

WEST PENN POWER COMPANY

ACCOUNT 303.30 MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2022	15,178.01	10,625	10,623	4,555	1.50	3,037
2023	29.21	15	15	14	2.50	6
2024	419,741.05	125,922	125,892	293,849	3.50	83,957
2025	16,775.06	1,678	1,678	15,097	4.50	3,355
	451,723.33	138,240	138,208	313,516		90,355

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.5 20.00

WEST PENN POWER COMPANY

ACCOUNT 360.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
1903	1,346.13	1,346	1,346			
1905	531.48	531	531			
1906	5,832.20	5,832	5,832			
1907	2,066.98	2,067	2,067			
1908	689.19	689	689			
1909	106.95	107	107			
1910	1,707.94	1,708	1,708			
1911	521.99	520	475	47	0.44	47
1912	30,138.83	30,139	30,139			
1913	8,547.09	8,547	8,547			
1914	8,099.79	8,038	7,335	765	0.85	765
1915	7,919.63	7,876	7,188	732	0.61	732
1916	5,844.20	5,823	5,314	530	0.40	530
1917	4,783.88	4,724	4,311	473	1.38	343
1918	4,029.44	3,985	3,637	392	1.20	327
1919	1,749.99	1,733	1,582	168	1.03	163
1921	12,313.14	12,095	11,038	1,275	1.88	678
1922	6,268.83	6,164	5,625	644	1.77	364
1923	27,574.85	26,852	24,505	3,070	2.76	1,112
1924	29,796.03	29,033	26,495	3,301	2.67	1,236
1925	26,376.16	25,711	23,464	2,912	2.60	1,120
1926	33,323.32	32,164	29,353	3,970	3.59	1,106
1927	44,437.95	42,896	39,147	5,291	3.54	1,495
1928	17,664.58	17,050	15,560	2,105	3.52	598
1929	20,292.42	19,582	17,870	2,422	3.50	692
1930	19,568.32	18,688	17,055	2,513	4.50	558
1931	15,318.04	14,620	13,342	1,976	4.51	438
1932	37,636.02	35,893	32,756	4,880	4.54	1,075
1933	11,954.78	11,391	10,395	1,560	4.58	341
1934	5,486.49	5,170	4,718	768	5.59	137
1935	6,429.77	6,052	5,523	907	5.65	161
1936	67,051.10	63,015	57,507	9,544	5.73	1,666
1937	17,372.38	16,297	14,873	2,499	5.84	428
1938	39,462.14	36,944	33,715	5,747	5.96	964
1939	63,470.20	59,294	54,111	9,359	6.09	1,537
1940	40,888.60	37,757	34,457	6,432	7.09	907
1941	60,811.18	56,007	51,112	9,699	7.25	1,338
1942	24,413.12	22,423	20,463	3,950	7.41	533
1943	66,033.10	60,473	55,187	10,846	7.59	1,429
1944	11,848.74	10,816	9,871	1,978	7.79	254
1945	38,002.57	34,567	31,546	6,457	8.00	807
1946	42,699.59	38,361	35,008	7,692	8.99	856
1947	76,458.80	68,423	62,442	14,017	9.22	1,520

WEST PENN POWER COMPANY

ACCOUNT 360.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
1948	102,701.95	91,528	83,528	19,174	9.46	2,027
1949	113,555.41	100,769	91,961	21,594	9.71	2,224
1950	177,733.18	157,009	143,285	34,448	9.97	3,455
1951	132,312.91	116,316	106,149	26,164	10.25	2,553
1952	110,350.98	95,707	87,342	23,009	11.25	2,045
1953	80,016.27	69,038	63,004	17,012	11.53	1,475
1954	85,927.38	73,726	67,282	18,645	11.83	1,576
1955	66,923.91	57,086	52,096	14,828	12.15	1,220
1956	61,553.31	51,766	47,241	14,312	13.14	1,089
1957	69,444.12	58,034	52,961	16,483	13.47	1,224
1958	68,534.84	56,898	51,925	16,610	13.80	1,204
1959	63,047.68	51,573	47,065	15,983	14.80	1,080
1960	135,140.89	109,761	100,167	34,974	15.15	2,309
1961	114,218.59	91,352	83,367	30,852	16.15	1,910
1962	110,911.42	88,041	80,346	30,565	16.50	1,852
1963	77,556.12	61,075	55,737	21,819	16.87	1,293
1964	78,839.01	61,092	55,752	23,087	17.87	1,292
1965	143,220.80	110,051	100,432	42,789	18.24	2,346
1966	74,025.53	55,934	51,045	22,981	19.24	1,194
1967	57,221.59	42,848	39,103	18,119	19.62	923
1968	110,813.46	81,559	74,430	36,383	20.62	1,764
1969	51,834.74	37,777	34,475	17,360	21.02	826
1970	133,210.30	96,111	87,710	45,500	21.42	2,124
1971	43,471.66	30,800	28,108	15,364	22.42	685
1972	81,637.19	57,211	52,210	29,427	22.84	1,288
1973	46,647.51	32,084	29,280	17,368	23.83	729
1974	26,882.24	18,275	16,678	10,204	24.26	421
1975	42,949.39	28,630	26,128	16,821	25.26	666
1976	17,083.94	11,248	10,265	6,819	25.68	266
1977	33,895.94	21,863	19,952	13,944	26.69	522
1978	60,649.68	38,604	35,230	25,420	27.13	937
1979	158,576.12	98,809	90,173	68,403	28.13	2,432
1980	106,745.30	65,083	59,394	47,351	29.13	1,626
1981	108,441.19	65,151	59,456	48,985	29.57	1,657
1982	106,373.60	62,463	57,003	49,371	30.58	1,614
1983	50,068.65	28,940	26,410	23,659	31.03	762
1984	186,242.84	105,115	95,927	90,316	32.03	2,820
1985	148,908.94	82,019	74,850	74,059	33.03	2,242
1986	361,961.06	195,893	178,771	183,190	33.49	5,470
1987	94,952.99	50,078	45,701	49,252	34.50	1,428
1988	133,950.93	68,824	62,808	71,143	35.49	2,005
1989	130,280.43	65,622	59,886	70,394	35.96	1,958
1990	221,120.40	108,327	98,859	122,261	36.96	3,308

WEST PENN POWER COMPANY

ACCOUNT 360.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
1991	232,572.85	110,728	101,050	131,523	37.96	3,465
1992	189,342.35	87,533	79,882	109,460	38.96	2,810
1993	84,087.10	37,991	34,670	49,417	39.44	1,253
1994	71,384.64	31,252	28,520	42,865	40.45	1,060
1995	502,549.76	213,081	194,457	308,093	41.44	7,435
1996	515,551.06	211,376	192,901	322,650	42.45	7,601
1997	622,579.46	246,666	225,106	397,473	43.44	9,150
1998	419,896.16	161,660	147,530	272,366	43.93	6,200
1999	121,829.14	45,199	41,248	80,581	44.93	1,793
2000	154,395.76	55,119	50,301	104,095	45.93	2,266
2001	56,673.04	19,439	17,740	38,933	46.93	830
2002	173,984.52	57,241	52,238	121,747	47.93	2,540
2003	85,817.01	27,032	24,669	61,148	48.93	1,250
2004	10,965.79	3,301	3,012	7,954	49.93	159
2005	326,906.37	94,476	86,219	240,687	50.43	4,773
2006	14,195.39	3,904	3,563	10,632	51.42	207
2007	252,085.02	65,744	59,998	192,087	52.43	3,664
2008	559,069.56	137,978	125,918	433,152	53.42	8,108
2009	7,234.71	1,683	1,536	5,699	54.43	105
2010	339,611.40	74,239	67,750	271,861	55.42	4,905
2011	549,038.03	112,223	102,415	446,623	56.43	7,915
2012	117,948.80	22,457	20,494	97,455	57.42	1,697
2013	139,170.36	24,522	22,379	116,791	58.43	1,999
2014	3,190.18	517	472	2,718	59.42	46
2023	172.69	6	5	167	67.92	2
	10,877,053.47	5,786,860	5,285,511	5,591,542		179,331

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.2 1.65

WEST PENN POWER COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
1903	3,430.33	3,430	3,430			
1906	1,733.22	1,733	1,733			
1912	7,453.06	7,359	7,453			
1913	7,831.03	7,753	7,831			
1915	25.87	25	26			
1921	9,597.00	9,326	9,597			
1922	1,543.59	1,486	1,544			
1924	3,100.20	2,989	3,100			
1925	2,154.91	2,058	2,155			
1926	8,621.79	8,236	8,622			
1927	1,726.86	1,650	1,727			
1928	18,215.17	17,405	18,215			
1929	17,054.22	16,128	17,054			
1930	4,433.65	4,192	4,434			
1931	73,896.27	69,832	73,896			
1932	83,553.88	78,908	83,554			
1933	16,261.22	15,191	16,261			
1934	2,206.54	2,059	2,207			
1935	17.45	16	17			
1936	4,950.43	4,608	4,950			
1937	33.85	31	34			
1938	762.86	701	763			
1939	7,237.46	6,636	7,227	10	7.84	1
1940	1,018.36	932	1,015	3	7.96	
1941	10,665.32	9,733	10,599	66	8.09	8
1942	1,130.12	1,029	1,121	9	8.24	1
1943	585.21	531	578	7	8.41	1
1944	624.48	560	610	14	9.41	1
1945	1,072.31	958	1,043	29	9.59	3
1946	771.04	687	748	23	9.79	2
1947	649.77	576	627	23	10.00	2
1948	242.40	214	233	9	10.22	1
1949	3,937.15	3,464	3,772	165	10.45	16
1950	41,187.58	36,072	39,282	1,906	10.71	178
1951	22,460.84	19,411	21,138	1,323	11.71	113
1952	17,039.01	14,654	15,958	1,081	11.97	90
1953	35,398.61	30,284	32,979	2,420	12.25	198
1954	57,275.77	48,730	53,066	4,210	12.54	336
1955	41,888.56	35,438	38,592	3,297	12.83	257
1956	23,006.17	19,348	21,070	1,936	13.14	147
1957	8,201.15	6,854	7,464	737	13.47	55
1958	118,833.98	97,860	106,568	12,266	14.47	848
1959	126,631.50	103,585	112,803	13,828	14.80	934

WEST PENN POWER COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
1960	26,358.41	21,408	23,313	3,045	15.15	201
1961	111,376.81	89,792	97,782	13,595	15.50	877
1962	67,384.84	53,915	58,713	8,672	15.87	546
1963	137,220.00	108,925	118,618	18,602	16.24	1,145
1964	111,180.35	86,832	94,559	16,621	17.24	964
1965	117,297.07	90,835	98,918	18,379	17.62	1,043
1966	114,741.44	88,076	95,914	18,827	18.02	1,045
1967	95,215.84	72,412	78,856	16,360	18.42	888
1968	175,911.13	131,494	143,195	32,716	19.42	1,685
1969	139,598.19	103,331	112,526	27,072	19.83	1,365
1970	203,137.04	148,818	162,061	41,076	20.26	2,027
1971	159,840.31	115,852	126,162	33,678	20.69	1,628
1972	129,291.14	92,004	100,191	29,100	21.68	1,342
1973	79,209.37	55,724	60,683	18,526	22.13	837
1974	471,593.86	327,852	357,027	114,567	22.58	5,074
1975	289,025.80	198,503	216,167	72,859	23.03	3,164
1976	91,579.90	61,652	67,138	24,442	24.03	1,017
1977	236,245.15	156,961	170,929	65,316	24.50	2,666
1978	216,627.56	141,999	154,635	61,993	24.96	2,484
1979	338,386.84	217,143	236,466	101,921	25.96	3,926
1980	185,107.74	117,062	127,479	57,629	26.45	2,179
1981	380,586.16	237,105	258,205	122,381	26.93	4,544
1982	540,937.66	329,431	358,747	182,191	27.93	6,523
1983	402,375.66	241,103	262,558	139,818	28.43	4,918
1984	321,655.95	189,552	206,420	115,236	28.92	3,985
1985	831,497.93	478,194	520,748	310,750	29.92	10,386
1986	735,895.35	415,634	452,621	283,274	30.43	9,309
1987	780,857.69	432,908	471,432	309,426	30.94	10,001
1988	333,713.93	180,206	196,242	137,472	31.94	4,304
1989	960,847.26	508,480	553,729	407,118	32.47	12,538
1990	152,246.47	78,909	85,931	66,315	32.99	2,010
1991	652,942.80	328,887	358,154	294,789	33.99	8,673
1992	689,115.75	339,321	369,517	319,599	34.53	9,256
1993	998,247.95	480,157	522,885	475,363	35.07	13,555
1994	316,498.75	147,552	160,682	155,817	36.07	4,320
1995	481,610.78	218,844	238,319	243,292	36.62	6,644
1996	2,416,750.44	1,062,403	1,156,945	1,259,805	37.61	33,497
1997	31,006.63	13,255	14,435	16,572	38.17	434
1998	250,111.60	103,846	113,087	137,025	38.73	3,538
1999	734,026.35	293,757	319,898	414,128	39.72	10,426
2000	14,214.76	5,510	6,000	8,215	40.29	204
2001	36,776.69	13,696	14,915	21,862	41.29	529
2002	305,623.25	109,902	119,682	185,941	41.86	4,442

WEST PENN POWER COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
2003	1,510,282.51	519,839	566,099	944,184	42.86	22,029
2004	261,803.49	86,683	94,397	167,406	43.44	3,854
2005	927,118.55	294,638	320,857	606,262	44.01	13,776
2006	580,841.08	175,530	191,150	389,691	45.02	8,656
2007	34,505.07	9,958	10,844	23,661	45.60	519
2008	7,441.82	2,032	2,213	5,229	46.60	112
2010	64,156.38	15,616	17,006	47,150	48.19	978
2011	30,283.45	6,938	7,555	22,728	48.79	466
2012	6,131.56	1,308	1,424	4,708	49.79	95
2013	138,389.96	27,512	29,960	108,430	50.39	2,152
2014	975,143.00	178,256	194,119	781,024	51.40	15,195
2015	577,330.25	96,991	105,622	471,708	52.00	9,071
2016	444,323.93	67,537	73,547	370,777	53.00	6,996
2017	380,083.42	51,995	56,622	323,461	53.61	6,034
2018	478,173.38	57,763	62,903	415,270	54.61	7,604
2019	375,811.58	39,573	43,095	332,717	55.23	6,024
2020	247,981.35	22,219	24,196	223,785	55.85	4,007
2021	529,703.73	38,880	42,341	487,363	56.85	8,573
2022	10,730.47	616	670	10,060	57.48	175
2023	2,392.10	99	108	2,284	58.11	39
	24,234,955.87	11,075,897	12,052,308	12,182,648		319,686

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 38.1 1.32

WEST PENN POWER COMPANY

ACCOUNT 362.10 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. 0						
1901	2,104.89	2,105	2,105			
1910	2,077.37	2,040	2,077			
1911	776.29	764	776			
1914	561.23	544	561			
1917	785.11	758	785			
1918	323.48	313	323			
1919	5,922.87	5,677	5,923			
1920	5,086.91	4,883	5,087			
1921	66,935.47	64,352	66,935			
1922	9,401.44	8,952	9,401			
1923	6,082.12	5,797	6,082			
1924	16,842.96	16,070	16,843			
1925	15,602.16	14,739	15,602			
1926	35,962.78	33,992	35,963			
1927	23,943.60	22,641	23,944			
1928	163,446.70	152,986	163,447			
1929	25,425.00	23,798	25,425			
1930	14,147.16	13,240	14,147			
1931	72,268.08	67,614	72,268			
1932	95,714.80	88,594	95,715			
1933	23,790.80	22,006	23,791			
1934	3,064.88	2,833	3,065			
1935	10,501.38	9,694	10,501			
1936	11,544.74	10,539	11,545			
1937	30,659.20	27,949	30,659			
1938	58,965.45	53,659	58,965			
1939	51,150.52	46,455	51,151			
1940	9,317.80	8,445	9,318			
1941	150,158.31	134,497	149,968	190	9.84	19
1942	64,691.49	57,795	64,443	248	9.96	25
1943	38,887.63	34,649	38,635	253	10.09	25
1944	50,676.51	45,021	50,200	477	10.24	47
1945	57,553.44	50,964	56,826	727	10.41	70
1946	173,004.72	152,659	170,220	2,785	10.59	263
1947	207,248.41	182,213	203,173	4,075	10.79	378
1948	266,396.19	231,232	257,831	8,565	11.79	726
1949	222,756.91	192,551	214,700	8,057	12.00	671
1950	229,447.24	197,485	220,202	9,245	12.22	757
1951	686,464.51	588,163	655,820	30,645	12.45	2,461
1952	636,508.84	542,687	605,113	31,396	12.71	2,470
1953	644,129.09	546,350	609,197	34,932	12.97	2,693
1954	637,964.22	538,250	600,166	37,798	13.25	2,853
1955	455,815.30	382,429	426,420	29,395	13.53	2,173

WEST PENN POWER COMPANY

ACCOUNT 362.10 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. 0						
1956	656,105.17	547,192	610,136	45,969	13.83	3,324
1957	1,708,384.61	1,415,909	1,578,783	129,602	14.15	9,159
1958	1,263,422.49	1,040,428	1,160,110	103,312	14.47	7,140
1959	755,892.44	618,320	689,446	66,446	14.80	4,490
1960	1,411,388.05	1,146,329	1,278,193	133,195	15.15	8,792
1961	1,026,232.36	827,349	922,520	103,712	15.50	6,691
1962	1,285,669.36	1,028,664	1,146,993	138,676	15.87	8,738
1963	843,439.17	669,522	746,538	96,901	16.24	5,967
1964	1,069,534.96	841,938	938,787	130,748	16.62	7,867
1965	1,273,659.01	993,963	1,108,300	165,359	17.02	9,716
1966	1,692,948.37	1,309,496	1,460,129	232,819	17.42	13,365
1967	2,099,352.16	1,608,943	1,794,022	305,330	17.83	17,125
1968	3,211,551.10	2,437,567	2,717,964	493,587	18.26	27,031
1969	2,903,027.87	2,181,335	2,432,257	470,771	18.69	25,188
1970	1,883,255.30	1,400,577	1,561,687	321,568	19.13	16,810
1971	2,509,600.95	1,846,564	2,058,977	450,624	19.57	23,026
1972	1,729,705.02	1,258,533	1,403,304	326,401	20.03	16,296
1973	1,706,331.22	1,227,193	1,368,359	337,972	20.50	16,486
1974	2,737,820.02	1,945,769	2,169,594	568,226	20.96	27,110
1975	3,073,667.62	2,157,715	2,405,920	667,748	21.44	31,145
1976	2,052,261.05	1,422,217	1,585,817	466,444	21.93	21,270
1977	3,866,254.09	2,662,689	2,968,982	897,272	21.92	40,934
1978	4,506,608.83	3,060,889	3,412,988	1,093,621	22.43	48,757
1979	4,555,101.87	3,050,096	3,400,953	1,154,149	22.94	50,312
1980	2,575,647.67	1,699,412	1,894,898	680,750	23.46	29,017
1981	5,425,021.06	3,524,636	3,930,080	1,494,941	23.99	62,315
1982	7,274,737.98	4,651,467	5,186,532	2,088,206	24.53	85,129
1983	7,282,054.61	4,580,412	5,107,303	2,174,752	25.07	86,747
1984	4,168,983.34	2,595,192	2,893,721	1,275,262	25.17	50,666
1985	8,693,542.01	5,316,970	5,928,589	2,764,953	25.72	107,502
1986	7,795,922.46	4,680,672	5,219,097	2,576,825	26.29	98,015
1987	6,148,893.30	3,621,698	4,038,307	2,110,586	26.86	78,577
1988	5,213,500.01	3,010,796	3,357,132	1,856,368	27.44	67,652
1989	9,157,869.91	5,214,491	5,814,321	3,343,549	27.60	121,143
1990	5,240,191.64	2,920,883	3,256,876	1,983,316	28.19	70,355
1991	7,074,901.29	3,856,529	4,300,151	2,774,750	28.79	96,379
1992	7,116,155.64	3,790,064	4,226,041	2,890,115	29.40	98,303
1993	8,822,959.76	4,616,173	5,147,178	3,675,782	29.61	124,140
1994	8,824,245.79	4,503,013	5,021,001	3,803,245	30.23	125,810
1995	6,420,753.00	3,192,398	3,559,624	2,861,129	30.85	92,743
1996	10,155,884.57	4,943,885	5,512,587	4,643,298	31.10	149,302
1997	4,235,819.18	2,003,966	2,234,485	2,001,334	31.74	63,054
1998	4,329,950.18	2,000,437	2,230,550	2,099,400	32.02	65,565

WEST PENN POWER COMPANY

ACCOUNT 362.10 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. 0						
1999	4,154,439.44	1,860,358	2,074,358	2,080,081	32.67	63,669
2000	4,519,121.64	1,970,337	2,196,988	2,322,134	32.98	70,410
2001	3,333,500.29	1,404,737	1,566,326	1,767,174	33.64	52,532
2002	3,314,018.60	1,355,102	1,510,981	1,803,038	33.97	53,077
2003	3,713,214.61	1,462,264	1,630,470	2,082,745	34.64	60,125
2004	4,501,817.52	1,713,392	1,910,486	2,591,332	34.99	74,059
2005	7,291,673.54	2,676,044	2,983,873	4,307,801	35.36	121,827
2006	13,187,873.42	4,655,319	5,190,827	7,997,046	35.75	223,694
2007	6,544,057.66	2,215,818	2,470,707	4,073,351	36.14	112,710
2008	13,609,968.47	4,406,908	4,913,841	8,696,127	36.55	237,924
2009	8,349,476.03	2,576,648	2,873,044	5,476,432	36.97	148,132
2010	6,125,426.51	1,794,750	2,001,203	4,124,224	37.41	110,244
2011	6,484,127.68	1,796,103	2,002,711	4,481,417	37.85	118,399
2012	6,298,462.24	1,649,567	1,839,319	4,459,143	38.05	117,192
2013	7,970,204.88	1,952,700	2,177,322	5,792,883	38.52	150,386
2014	11,986,019.08	2,742,401	3,057,864	8,928,155	38.75	230,404
2015	4,435,234.14	940,713	1,048,925	3,386,309	39.00	86,828
2016	8,397,374.21	1,635,808	1,823,977	6,573,397	39.28	167,347
2017	7,223,635.40	1,282,918	1,430,494	5,793,141	39.35	147,221
2018	10,626,932.84	1,698,184	1,893,529	8,733,404	39.45	221,379
2019	19,590,896.84	2,762,316	3,080,069	16,510,828	39.59	417,045
2020	8,442,015.33	1,034,991	1,154,048	7,287,967	39.35	185,209
2021	12,381,716.46	1,275,317	1,422,019	10,959,697	39.17	279,798
2022	12,153,848.98	1,008,769	1,124,809	11,029,040	38.69	285,062
2023	12,398,085.60	766,202	854,339	11,543,747	37.98	303,943
2024	22,588,442.21	889,985	992,361	21,596,081	36.52	591,349
2025	4,372,961.06	66,032	73,628	4,299,333	32.61	131,841
	415,056,899.17	161,604,358	180,163,068	234,893,831		6,896,590

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 34.1 1.66

WEST PENN POWER COMPANY

ACCOUNT 362.15 STATION EQUIPMENT - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. 0						
1994	581,249.06	296,611	344,827	236,422	30.23	7,821
1995	91,040.41	45,265	52,623	38,417	30.85	1,245
1996	476,777.43	232,095	269,824	206,953	31.10	6,654
1997	3,302.66	1,562	1,816	1,487	31.74	47
1998	16,932,855.86	7,822,979	9,094,660	7,838,196	32.02	244,791
1999	5,771.17	2,584	3,004	2,767	32.67	85
2000	538,196.65	234,654	272,799	265,398	32.98	8,047
2001	4,333.99	1,826	2,123	2,211	33.64	66
2007	16,885.50	5,717	6,646	10,240	36.14	283
2013	51,334.66	12,577	14,621	36,714	38.52	953
2014	2,090.04	478	556	1,534	38.75	40
2015	0.86			1	39.00	
2016	8,307.89	1,618	1,881	6,427	39.28	164
2017	425.11	75	87	338	39.35	9
2018	43,911.94	7,017	8,158	35,754	39.45	906
2019	188.51	27	31	158	39.59	4
2020	124,357.37	15,246	17,725	106,632	39.35	2,710
2021	363.28	37	43	320	39.17	8
2022	104.37	9	10	94	38.69	2
2023	15,559.07	962	1,119	14,441	37.98	380
	18,897,055.83	8,681,339	10,092,553	8,804,503		274,215

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.1 1.45

WEST PENN POWER COMPANY

ACCOUNT 362.40 STATION EQUIPMENT - SCADA

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R2.5						
NET SALVAGE PERCENT.. 0						
1931	121.03	121	121			
1969	996.76	957	997			
1972	1,452.75	1,383	1,453			
1974	3,164.64	2,982	3,165			
1975	2,131.44	1,991	2,131			
1976	11,337.18	10,550	11,337			
1977	12,902.83	11,953	12,903			
1978	9,154.85	8,436	9,155			
1979	1,613.17	1,478	1,613			
1980	200.00	182	200			
1981	200.00	181	200			
1982	200.00	179	200			
1983	9,501.56	8,480	9,502			
1984	43,336.22	38,309	43,336			
1985	24,442.88	21,383	24,443			
1986	116,102.96	100,429	116,103			
1987	80,564.37	69,173	80,564			
1988	67,496.13	57,203	67,496			
1989	124,314.43	104,362	124,314			
1990	74,442.26	61,579	74,442			
1991	100,676.66	81,971	100,677			
1992	260,476.55	208,538	260,477			
1993	499,026.15	394,131	499,026			
1994	1,054,912.61	817,452	1,054,913			
1995	199,784.16	151,716	199,784			
1996	297,588.69	221,227	296,265	1,324	10.18	130
1997	1,064.14	773	1,035	29	10.71	3
1999	16,618.73	11,538	15,452	1,167	11.67	100
2000	13,474.94	9,106	12,195	1,280	12.23	105
2002	397,801.90	253,320	339,243	58,559	13.40	4,370
2003	140,439.14	86,581	115,948	24,491	14.00	1,749
2004	453,549.74	270,134	361,760	91,790	14.60	6,287
2005	166,246.20	95,425	127,792	38,454	15.21	2,528
2006	225,999.95	124,707	167,006	58,994	15.84	3,724
2007	126,432.75	66,896	89,586	36,847	16.47	2,237
2008	191,326.89	96,773	129,597	61,730	17.10	3,610
2010	154,524.49	70,649	94,613	59,911	18.40	3,256
2014	819.98	290	388	432	20.97	21

WEST PENN POWER COMPANY

ACCOUNT 362.40 STATION EQUIPMENT - SCADA

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R2.5						
NET SALVAGE PERCENT.. 0						
2020	39.60	7	9	31	24.80	1
2021	11,334.00	1,704	2,283	9,051	25.44	356
2022	1,272.00	151	202	1,070	25.91	41
	4,897,084.73	3,464,400	4,451,926	445,159		28,518

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.6 0.58

WEST PENN POWER COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2						
NET SALVAGE PERCENT.. 0						
1940	6,171.49	5,382	5,610	561	12.54	45
1941	13,415.74	11,677	12,171	1,245	12.58	99
1942	3,922.28	3,406	3,550	372	12.65	29
1943	13,878.28	12,021	12,530	1,348	12.74	106
1944	2,677.34	2,291	2,388	289	13.73	21
1945	7,432.65	6,342	6,610	823	13.84	59
1946	16,772.79	14,267	14,871	1,902	13.96	136
1947	39,707.73	33,664	35,089	4,619	14.09	328
1948	58,132.98	48,657	50,717	7,416	15.09	491
1949	118,109.14	98,479	102,647	15,462	15.25	1,014
1950	237,385.49	197,149	205,494	31,891	15.41	2,070
1951	200,648.96	165,937	172,961	27,688	15.59	1,776
1952	253,235.87	206,590	215,334	37,902	16.59	2,285
1953	411,536.25	334,167	348,311	63,225	16.79	3,766
1954	577,816.83	466,876	486,638	91,179	16.99	5,367
1955	482,852.27	388,068	404,494	78,358	17.22	4,550
1956	1,074,168.74	858,476	894,813	179,356	17.46	10,272
1957	246,817.11	194,443	202,673	44,144	18.45	2,393
1958	419,303.97	328,315	342,212	77,092	18.71	4,120
1959	473,532.23	368,408	384,002	89,530	18.97	4,720
1960	500,673.95	386,971	403,350	97,324	19.25	5,056
1961	389,536.66	296,476	309,025	80,512	20.25	3,976
1962	441,547.30	333,633	347,755	93,792	20.54	4,566
1963	510,807.06	383,105	399,321	111,486	20.83	5,352
1964	565,326.41	420,716	438,524	126,802	21.14	5,998
1965	649,576.06	479,452	499,746	149,830	21.47	6,979
1966	616,115.24	447,238	466,168	149,947	22.47	6,673
1967	553,304.66	398,158	415,011	138,294	22.80	6,066
1968	740,604.35	528,051	550,402	190,202	23.15	8,216
1969	630,687.95	445,392	464,244	166,444	23.50	7,083
1970	779,564.35	545,149	568,224	211,340	23.87	8,854
1971	881,488.94	605,318	630,939	250,550	24.87	10,074
1972	899,813.65	611,333	637,209	262,605	25.24	10,404
1973	1,156,524.70	777,185	810,081	346,444	25.62	13,522
1974	1,035,588.99	688,045	717,168	318,421	26.02	12,238
1975	1,520,540.94	998,235	1,040,487	480,054	26.42	18,170
1976	1,491,465.59	967,066	1,007,999	483,467	26.84	18,013
1977	1,402,638.00	891,236	928,960	473,678	27.83	17,020
1978	2,085,140.72	1,307,383	1,362,721	722,420	28.26	25,563
1979	2,044,155.15	1,264,106	1,317,612	726,543	28.69	25,324
1980	3,148,958.43	1,919,920	2,001,185	1,147,773	29.13	39,402
1981	2,899,328.75	1,741,917	1,815,647	1,083,682	29.57	36,648
1982	2,723,367.75	1,611,144	1,679,339	1,044,029	30.03	34,766

WEST PENN POWER COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2						
NET SALVAGE PERCENT.. 0						
1983	3,170,089.35	1,832,312	1,909,869	1,260,220	31.03	40,613
1984	3,519,427.58	2,001,147	2,085,850	1,433,578	31.49	45,525
1985	3,344,937.94	1,869,486	1,948,616	1,396,322	31.96	43,690
1986	3,361,553.68	1,845,493	1,923,608	1,437,946	32.45	44,313
1987	3,623,512.42	1,953,073	2,035,741	1,587,771	32.93	48,217
1988	3,859,540.42	2,040,925	2,127,312	1,732,228	33.42	51,832
1989	4,714,344.44	2,443,445	2,546,869	2,167,475	33.92	63,900
1990	6,159,812.47	3,126,721	3,259,066	2,900,746	34.43	84,251
1991	7,280,653.91	3,592,275	3,744,326	3,536,328	35.43	99,812
1992	7,606,420.62	3,669,337	3,824,650	3,781,771	35.94	105,225
1993	5,935,952.92	2,797,021	2,915,411	3,020,542	36.47	82,823
1994	5,789,204.94	2,662,455	2,775,149	3,014,056	36.99	81,483
1995	10,926,268.52	4,899,339	5,106,714	5,819,555	37.52	155,105
1996	9,160,967.17	3,999,678	4,168,973	4,991,994	38.07	131,127
1997	15,056,111.87	6,392,825	6,663,415	8,392,697	38.62	217,315
1998	2,946,775.47	1,215,545	1,266,996	1,679,779	39.17	42,884
1999	14,160,258.87	5,666,936	5,906,801	8,253,458	39.72	207,791
2000	12,086,061.03	4,684,557	4,882,841	7,203,220	40.29	178,784
2001	4,869,817.83	1,825,208	1,902,464	2,967,354	40.86	72,622
2002	6,108,894.48	2,210,809	2,304,386	3,804,508	41.44	91,808
2003	4,935,426.22	1,721,477	1,794,342	3,141,084	42.01	74,770
2004	3,802,964.68	1,275,514	1,329,503	2,473,462	42.60	58,062
2005	5,692,254.31	1,843,721	1,921,761	3,770,493	42.79	88,116
2006	4,387,271.46	1,360,054	1,417,621	2,969,650	43.40	68,425
2007	6,718,071.88	1,988,549	2,072,719	4,645,353	44.00	105,576
2008	19,101,096.28	5,382,689	5,610,523	13,490,573	44.61	302,411
2009	1,761,083.62	470,738	490,663	1,270,421	45.23	28,088
2010	11,124,750.53	2,827,912	2,947,610	8,177,141	45.48	179,796
2011	18,084,433.29	4,325,796	4,508,895	13,575,538	46.11	294,416
2012	7,739,777.79	1,734,484	1,807,900	5,931,878	46.74	126,912
2013	6,286,971.42	1,320,264	1,376,147	4,910,824	47.02	104,441
2014	8,656,330.58	1,682,791	1,754,019	6,902,312	47.67	144,794
2015	6,871,587.83	1,234,137	1,286,375	5,585,213	47.98	116,407
2016	8,500,596.01	1,397,498	1,456,650	7,043,946	48.30	145,837
2017	12,051,643.71	1,793,285	1,869,190	10,182,454	48.64	209,343
2018	14,387,552.56	1,910,667	1,991,540	12,396,013	48.99	253,031
2019	19,415,293.72	2,259,940	2,355,597	17,059,697	49.36	345,618
2020	17,375,954.12	1,739,333	1,812,954	15,563,000	49.45	314,722
2021	15,948,456.29	1,326,912	1,383,076	14,565,380	49.56	293,894
2022	20,655,728.73	1,367,409	1,425,287	19,230,442	49.41	389,201

WEST PENN POWER COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2						
NET SALVAGE PERCENT.. 0						
2023	28,557,548.26	1,385,041	1,443,666	27,113,882	49.05	552,780
2024	41,525,240.59	1,254,062	1,307,143	40,218,098	48.25	833,536
2025	49,519,530.14	544,715	567,771	48,951,759	44.95	1,089,027
	499,104,443.69	124,667,419	129,944,241	369,160,203		8,381,933
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					44.0	1.68

WEST PENN POWER COMPANY

ACCOUNT 364.55 POLES AND FIXTURES - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2						
NET SALVAGE PERCENT.. 0						
1912	377.17	364	377			
1915	20,950.84	19,910	20,951			
1920	306.04	287	306			
1923	11,943.60	11,141	11,944			
1924	17,578.98	16,415	17,579			
1925	13,401.07	12,391	13,316	85	8.20	10
1926	5,899.65	5,460	5,868	32	8.02	4
1927	43,838.87	40,590	43,620	219	7.88	28
1928	22,021.61	20,183	21,690	332	8.88	37
1929	23,222.12	21,290	22,879	343	8.76	39
1930	40,755.57	36,973	39,733	1,023	9.77	105
1931	31,581.86	28,651	30,790	792	9.67	82
1932	24,130.84	21,887	23,521	610	9.59	64
1933	12,836.81	11,637	12,506	331	9.54	35
1934	12,067.46	10,821	11,629	438	10.54	42
1935	9,492.54	8,505	9,140	353	10.51	34
1936	20,854.40	18,665	20,058	796	10.50	76
1937	28,344.24	25,085	26,958	1,386	11.50	121
1938	578.59	511	549	30	11.50	3
1939	8,180.13	7,217	7,756	424	11.54	37
1940	7,082.97	6,177	6,638	445	12.54	35
1941	52,614.96	45,796	49,215	3,400	12.58	270
1942	7,934.56	6,890	7,404	531	12.65	42
1943	56,097.88	48,592	52,220	3,878	12.74	304
1944	56,682.57	48,509	52,130	4,553	13.73	332
1945	34,919.06	29,796	32,020	2,899	13.84	209
1946	20,866.12	17,749	19,074	1,792	13.96	128
1947	33,095.90	28,059	30,154	2,942	14.09	209
1948	16,810.36	14,070	15,120	1,690	15.09	112
1949	97,177.99	81,027	87,076	10,102	15.25	662
1950	241,798.54	200,814	215,805	25,994	15.41	1,687
1951	76,849.02	63,554	68,299	8,550	15.59	548
1952	146,162.77	119,240	128,142	18,021	16.59	1,086
1953	59,499.62	48,314	51,921	7,579	16.79	451
1954	117,618.31	95,036	102,131	15,487	16.99	912
1955	24,886.25	20,001	21,494	3,392	17.22	197
1956	11,216,020.62	8,963,844	9,633,026	1,582,995	17.46	90,664
1957	353,887.10	278,792	299,605	54,282	18.45	2,942
1958	446,145.59	349,332	375,411	70,735	18.71	3,781
1959	334,184.80	259,996	279,406	54,779	18.97	2,888
1960	521,116.24	402,771	432,839	88,277	19.25	4,586
1961	277,473.12	211,185	226,951	50,522	20.25	2,495
1962	317,834.93	240,156	258,084	59,751	20.54	2,909

WEST PENN POWER COMPANY

ACCOUNT 364.55 POLES AND FIXTURES - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2						
NET SALVAGE PERCENT.. 0						
1963	166,040.48	124,530	133,827	32,213	20.83	1,546
1964	409,205.95	304,531	327,265	81,941	21.14	3,876
1965	349,656.04	258,081	277,348	72,308	21.47	3,368
1966	385,509.37	279,841	300,732	84,777	22.47	3,773
1967	259,917.02	187,036	200,999	58,918	22.80	2,584
1968	324,280.97	231,212	248,473	75,808	23.15	3,275
1969	197,439.20	139,432	149,841	47,598	23.50	2,025
1970	492,754.18	344,583	370,307	122,447	23.87	5,130
1971	198,147.29	136,068	146,226	51,921	24.87	2,088
1972	333,594.14	226,644	243,564	90,030	25.24	3,567
1973	305,987.00	205,623	220,973	85,014	25.62	3,318
1974	293,582.08	195,056	209,618	83,964	26.02	3,227
1975	354,362.90	232,639	250,006	104,357	26.42	3,950
1976	215,938.88	140,015	150,468	65,471	26.84	2,439
1977	281,710.43	178,999	192,362	89,348	27.83	3,210
1978	509,936.93	319,730	343,599	166,338	28.26	5,886
1979	932,002.34	576,350	619,376	312,626	28.69	10,897
1980	1,449,509.00	883,766	949,742	499,767	29.13	17,156
1981	455,851.64	273,876	294,322	161,530	29.57	5,463
1982	861,604.06	509,725	547,778	313,826	30.03	10,450
1983	1,287,122.90	743,957	799,496	487,627	31.03	15,715
1984	980,295.94	557,396	599,008	381,288	31.49	12,108
1985	919,324.06	513,810	552,168	367,156	31.96	11,488
1986	1,076,790.45	591,158	635,290	441,500	32.45	13,606
1987	962,017.34	518,527	557,237	404,780	32.93	12,292
1988	1,272,525.54	672,912	723,147	549,379	33.42	16,439
1989	1,165,266.71	603,958	649,045	516,222	33.92	15,219
1990	2,956,825.13	1,500,884	1,612,930	1,343,895	34.43	39,033
1991	2,982,994.46	1,471,809	1,581,685	1,401,309	35.43	39,551
1992	2,000,654.03	965,116	1,037,165	963,489	35.94	26,808
1993	1,449,334.31	682,926	733,909	715,425	36.47	19,617
1994	1,727,585.34	794,516	853,829	873,756	36.99	23,621
1995	3,471,207.54	1,556,489	1,672,686	1,798,522	37.52	47,935
1996	3,339,050.91	1,457,830	1,566,662	1,772,389	38.07	46,556
1997	1,913,168.33	812,331	872,974	1,040,194	38.62	26,934
1998	223,114.70	92,035	98,906	124,209	39.17	3,171
1999	40,868.66	16,356	17,577	23,292	39.72	586
2000	3,149.71	1,221	1,312	1,838	40.29	46
2001	32,262.95	12,092	12,995	19,268	40.86	472
2002	33.46	12	13	20	41.44	
2003	23,317.12	8,133	8,740	14,577	42.01	347
2004	240,254.80	80,581	86,597	153,658	42.60	3,607
2006	45,342.63	14,056	15,105	30,238	43.40	697

WEST PENN POWER COMPANY

ACCOUNT 364.55 POLES AND FIXTURES - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2						
NET SALVAGE PERCENT.. 0						
2007	178,149.77	52,732	56,669	121,481	44.00	2,761
2008	887,191.73	250,011	268,675	618,517	44.61	13,865
2009	809,118.73	216,277	232,423	576,696	45.23	12,750
2010	3,171,085.33	806,090	866,267	2,304,818	45.48	50,678
2011	1,678,238.40	401,435	431,403	1,246,835	46.11	27,040
2012	1,831,747.27	410,495	441,140	1,390,607	46.74	29,752
2013	51.86	11	12	40	47.02	1
2014	133,319.92	25,917	27,852	105,468	47.67	2,212
2015	96,563.30	17,343	18,638	77,925	47.98	1,624
2016	821,526.19	135,059	145,142	676,384	48.30	14,004
2017	913,954.12	135,996	146,148	767,806	48.64	15,785
2018	1,334,283.07	177,193	190,421	1,143,862	48.99	23,349
2019	3,520,318.47	409,765	440,355	3,079,963	49.36	62,398
2020	2,521,929.77	252,445	271,291	2,250,639	49.45	45,513
2021	1,320,477.34	109,864	118,066	1,202,411	49.56	24,262
2022	1,024,004.80	67,789	72,849	951,156	49.41	19,250
2023	1,664,101.41	80,709	86,734	1,577,367	49.05	32,158
	73,660,720.07	34,862,656	37,464,722	36,195,998		968,644

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 37.4 1.32

WEST PENN POWER COMPANY

ACCOUNT 365.10 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1						
NET SALVAGE PERCENT.. 0						
1924	8,943.49	8,443	5,962	2,981	6.02	495
1925	17,742.08	16,761	11,836	5,906	5.88	1,004
1926	23,528.68	22,006	15,539	7,990	6.88	1,161
1927	42,561.36	39,829	28,125	14,436	6.76	2,136
1928	84,857.17	79,426	56,086	28,771	6.67	4,313
1929	96,744.98	89,625	63,288	33,457	7.67	4,362
1930	102,387.37	94,852	66,979	35,408	7.59	4,665
1931	107,379.15	99,444	70,222	37,157	7.54	4,928
1932	61,181.03	56,060	39,586	21,595	8.54	2,529
1933	49,763.58	45,573	32,181	17,583	8.51	2,066
1934	28,574.46	26,146	18,463	10,111	8.50	1,190
1935	40,237.24	36,415	25,714	14,523	9.50	1,529
1936	150,602.32	136,144	96,137	54,465	9.50	5,733
1937	8,664.69	7,822	5,523	3,142	9.54	329
1938	41,477.79	37,380	26,396	15,082	9.59	1,573
1939	232,209.27	206,898	146,100	86,109	10.58	8,139
1940	130,557.65	116,092	81,978	48,580	10.65	4,562
1941	261,761.30	232,235	163,992	97,769	10.74	9,103
1942	87,498.30	76,719	54,175	33,323	11.73	2,841
1943	38,466.81	33,639	23,754	14,713	11.84	1,243
1944	18,073.48	15,760	11,129	6,944	11.96	581
1945	40,511.54	35,221	24,871	15,641	12.09	1,294
1946	136,661.40	118,431	83,629	53,032	12.24	4,333
1947	282,660.71	241,845	170,778	111,883	13.25	8,444
1948	320,363.30	273,110	192,855	127,508	13.41	9,508
1949	439,136.91	372,915	263,332	175,805	13.59	12,936
1950	554,238.24	468,664	330,945	223,293	13.79	16,192
1951	610,083.96	513,569	362,654	247,430	14.00	17,674
1952	497,434.55	413,169	291,757	205,678	14.99	13,721
1953	400,638.46	331,128	233,824	166,814	15.22	10,960
1954	598,266.21	491,894	347,349	250,917	15.46	16,230
1955	418,404.06	342,171	241,622	176,782	15.71	11,253
1956	439,856.72	357,691	252,582	187,275	15.97	11,727
1957	404,192.16	326,709	230,704	173,488	16.25	10,676
1958	675,415.13	542,493	383,079	292,336	16.54	17,674
1959	560,718.44	443,753	313,354	247,364	17.53	14,111
1960	613,315.94	482,066	340,409	272,907	17.83	15,306
1961	618,073.83	482,345	340,606	277,468	18.15	15,287
1962	630,193.67	488,211	344,748	285,446	18.47	15,455
1963	526,091.82	404,459	285,607	240,485	18.80	12,792
1964	591,548.62	451,115	318,553	272,996	19.15	14,256
1965	676,232.11	511,367	361,099	315,133	19.50	16,161
1966	729,016.92	546,544	385,939	343,078	19.87	17,266

WEST PENN POWER COMPANY

ACCOUNT 365.10 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1						
NET SALVAGE PERCENT.. 0						
1967	623,409.66	463,193	327,081	296,329	20.24	14,641
1968	942,901.77	693,976	490,048	452,854	20.62	21,962
1969	767,718.74	559,513	395,097	372,622	21.02	17,727
1970	993,111.53	716,530	505,974	487,138	21.42	22,742
1971	1,112,949.08	794,646	561,135	551,814	21.83	25,278
1972	1,161,521.17	820,266	579,227	582,294	22.26	26,159
1973	1,259,097.95	879,102	620,774	638,324	22.69	28,132
1974	1,077,778.87	743,775	525,213	552,566	23.13	23,890
1975	1,519,552.08	1,036,031	731,588	787,964	23.57	33,431
1976	1,431,725.18	963,837	680,609	751,116	24.03	31,257
1977	1,374,872.52	913,465	645,039	729,834	24.50	29,789
1978	2,517,054.63	1,649,929	1,165,089	1,351,966	24.96	54,165
1979	2,243,010.20	1,449,882	1,023,827	1,219,183	25.44	47,924
1980	3,982,457.30	2,555,145	1,804,303	2,178,154	25.42	85,687
1981	3,525,612.30	2,227,834	1,573,174	1,952,438	25.92	75,326
1982	2,816,439.01	1,751,825	1,237,043	1,579,396	26.43	59,758
1983	2,879,935.57	1,762,521	1,244,596	1,635,340	26.94	60,703
1984	3,090,723.18	1,859,997	1,313,428	1,777,295	27.46	64,723
1985	3,436,384.04	2,046,023	1,444,789	1,991,595	27.52	72,369
1986	3,039,812.89	1,777,075	1,254,873	1,784,940	28.07	63,589
1987	2,928,060.54	1,679,536	1,185,996	1,742,065	28.62	60,869
1988	3,187,100.50	1,792,744	1,265,937	1,921,164	29.17	65,861
1989	4,107,564.41	2,278,877	1,609,218	2,498,346	29.29	85,297
1990	4,964,803.08	2,696,881	1,904,389	3,060,414	29.86	102,492
1991	5,218,445.43	2,772,560	1,957,830	3,260,615	30.44	107,116
1992	5,898,304.27	3,082,454	2,176,660	3,721,644	30.60	121,622
1993	4,053,926.84	2,068,313	1,460,529	2,593,398	31.20	83,122
1994	5,191,845.44	2,600,076	1,836,031	3,355,814	31.40	106,873
1995	7,015,417.16	3,423,524	2,417,505	4,597,912	32.00	143,685
1996	6,220,945.95	2,972,990	2,099,362	4,121,584	32.23	127,880
1997	8,102,580.13	3,764,459	2,658,254	5,444,326	32.85	165,733
1998	4,211,880.59	1,911,351	1,349,691	2,862,190	33.10	86,471
1999	11,190,826.18	4,953,060	3,497,579	7,693,247	33.38	230,475
2000	15,209,402.84	6,515,708	4,601,035	10,608,368	34.02	311,827
2001	4,166,686.47	1,735,425	1,225,462	2,941,224	34.32	85,700
2002	3,998,804.42	1,616,317	1,141,354	2,857,450	34.64	82,490
2003	2,140,016.91	837,817	591,620	1,548,397	34.97	44,278
2004	968,454.11	366,463	258,776	709,678	35.32	20,093
2005	5,192,909.77	1,894,893	1,338,069	3,854,841	35.68	108,039
2006	1,127,325.26	397,946	281,008	846,317	35.75	23,673
2007	3,737,238.34	1,265,429	893,577	2,843,661	36.14	78,685
2008	10,093,175.47	3,268,170	2,307,802	7,785,373	36.55	213,006
2009	2,022,568.85	627,401	443,036	1,579,533	36.69	43,051

WEST PENN POWER COMPANY

ACCOUNT 365.10 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1						
NET SALVAGE PERCENT.. 0						
2010	10,290,646.71	3,046,031	2,150,940	8,139,707	36.86	220,828
2011	12,556,750.42	3,532,214	2,494,256	10,062,494	37.05	271,592
2012	18,089,225.38	4,811,734	3,397,782	14,691,443	37.26	394,295
2013	18,487,618.30	4,621,905	3,263,736	15,223,882	37.50	405,970
2014	11,416,112.48	2,678,220	1,891,212	9,524,900	37.52	253,862
2015	13,019,472.18	2,843,453	2,007,890	11,011,582	37.58	293,017
2016	24,980,498.79	5,031,072	3,552,667	21,427,832	37.67	568,830
2017	25,110,189.39	4,630,319	3,269,677	21,840,512	37.59	581,019
2018	30,260,898.99	5,059,622	3,572,827	26,688,072	37.35	714,540
2019	41,285,104.20	6,143,224	4,338,008	36,947,096	37.17	994,003
2020	31,924,432.42	4,143,791	2,926,118	28,998,314	36.87	786,502
2021	35,135,669.65	3,871,951	2,734,159	32,401,511	36.32	892,112
2022	31,342,729.50	2,808,309	1,983,074	29,359,656	35.56	825,637
2023	29,466,689.95	1,989,002	1,404,524	28,062,166	34.54	812,454
2024	37,006,242.67	1,628,275	1,149,798	35,856,445	32.63	1,098,880
2025	52,568,099.95	919,942	649,613	51,918,487	28.07	1,849,608
	596,080,998.51	148,062,162	104,553,369	491,527,630		14,668,477

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 33.5 2.46

WEST PENN POWER COMPANY

ACCOUNT 365.15 OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1						
NET SALVAGE PERCENT.. 0						
1915	14,533.55	14,132	13,036	1,498	3.14	477
1916	30,918.13	29,793	27,482	3,436	4.14	830
1917	13,367.34	12,908	11,907	1,460	3.87	377
1918	12,506.96	12,100	11,162	1,345	3.61	373
1919	25,756.10	24,687	22,772	2,984	4.61	647
1920	24,353.63	23,379	21,566	2,788	4.40	634
1921	92,081.88	87,570	80,779	11,303	5.38	2,101
1922	131,658.71	125,365	115,643	16,016	5.20	3,080
1923	86,926.09	82,858	76,432	10,494	5.03	2,086
1924	45,584.18	43,031	39,694	5,890	6.02	978
1925	65,248.53	61,640	56,860	8,389	5.88	1,427
1926	82,525.33	77,186	71,200	11,325	6.88	1,646
1927	101,723.18	95,193	87,811	13,912	6.76	2,058
1928	106,256.86	99,456	91,743	14,514	6.67	2,176
1929	85,478.82	79,188	73,047	12,432	7.67	1,621
1930	100,724.12	93,311	86,075	14,649	7.59	1,930
1931	125,124.49	115,878	106,891	18,233	7.54	2,418
1932	66,925.78	61,324	56,568	10,358	8.54	1,213
1933	40,517.62	37,106	34,228	6,290	8.51	739
1934	27,670.39	25,318	23,355	4,315	8.50	508
1935	47,953.76	43,398	40,032	7,922	9.50	834
1936	153,081.01	138,385	127,653	25,428	9.50	2,677
1937	58,835.45	53,111	48,992	9,843	9.54	1,032
1938	756.89	682	629	128	9.59	13
1939	4,401.70	3,922	3,618	784	10.58	74
1940	10,044.42	8,931	8,238	1,806	10.65	170
1941	41,966.89	37,233	34,345	7,622	10.74	710
1942	1,731.79	1,518	1,400	332	11.73	28
1943	49,819.05	43,567	40,188	9,631	11.84	813
1944	15,442.63	13,466	12,422	3,021	11.96	253
1945	14,364.13	12,488	11,520	2,844	12.09	235
1946	15,131.57	13,113	12,096	3,036	12.24	248
1947	9,670.44	8,274	7,632	2,038	13.25	154
1948	28,737.28	24,499	22,599	6,138	13.41	458
1949	180,639.23	153,399	141,503	39,136	13.59	2,880
1950	219,067.96	185,244	170,878	48,190	13.79	3,495
1951	123,196.27	103,707	95,664	27,532	14.00	1,967
1952	143,150.97	118,901	109,680	33,471	14.99	2,233
1953	55,900.84	46,202	42,619	13,282	15.22	873
1954	205,972.43	169,351	156,217	49,755	15.46	3,218
1955	101,572.66	83,066	76,624	24,949	15.71	1,588
1956	77,913.83	63,360	58,446	19,468	15.97	1,219
1957	170,302.26	137,655	126,980	43,322	16.25	2,666

WEST PENN POWER COMPANY

ACCOUNT 365.15 OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1						
NET SALVAGE PERCENT.. 0						
1958	200,074.90	160,700	148,237	51,838	16.54	3,134
1959	162,908.00	128,925	118,927	43,981	17.53	2,509
1960	340,287.99	267,466	246,723	93,565	17.83	5,248
1961	221,370.06	172,757	159,359	62,011	18.15	3,417
1962	490,137.02	379,709	350,262	139,875	18.47	7,573
1963	154,261.98	118,597	109,400	44,862	18.80	2,386
1964	328,299.21	250,361	230,945	97,354	19.15	5,084
1965	307,098.78	232,228	214,218	92,881	19.50	4,763
1966	316,704.66	237,433	219,020	97,685	19.87	4,916
1967	243,453.69	180,886	166,858	76,596	20.24	3,784
1968	414,625.07	305,164	281,498	133,127	20.62	6,456
1969	154,559.84	112,643	103,907	50,653	21.02	2,410
1970	462,868.75	333,960	308,061	154,808	21.42	7,227
1971	260,650.54	186,104	171,671	88,980	21.83	4,076
1972	431,712.95	304,876	281,232	150,481	22.26	6,760
1973	429,602.13	299,948	276,686	152,916	22.69	6,739
1974	290,177.16	200,251	184,721	105,456	23.13	4,559
1975	476,678.37	324,999	299,795	176,883	23.57	7,505
1976	328,228.82	220,964	203,828	124,401	24.03	5,177
1977	304,992.88	202,637	186,922	118,071	24.50	4,819
1978	840,165.29	550,728	508,018	332,147	24.96	13,307
1979	1,085,857.38	701,898	647,464	438,393	25.44	17,232
1980	1,819,797.52	1,167,582	1,077,033	742,765	25.42	29,220
1981	1,085,574.45	685,974	632,775	452,799	25.92	17,469
1982	1,393,705.53	866,885	799,656	594,050	26.43	22,476
1983	952,308.08	582,813	537,615	414,693	26.94	15,393
1984	1,059,206.33	637,430	587,996	471,210	27.46	17,160
1985	918,371.76	546,799	504,393	413,979	27.52	15,043
1986	1,045,949.54	611,462	564,042	481,908	28.07	17,168
1987	1,332,946.33	764,578	705,283	627,663	28.62	21,931
1988	1,170,642.38	658,486	607,419	563,223	29.17	19,308
1989	931,690.40	516,902	476,815	454,875	29.29	15,530
1990	2,553,506.01	1,387,064	1,279,494	1,274,012	29.86	42,666
1991	1,766,425.29	938,502	865,719	900,706	30.44	29,590
1992	1,303,841.59	681,388	628,545	675,297	30.60	22,069
1993	596,810.48	304,493	280,879	315,931	31.20	10,126
1994	1,011,855.24	506,737	467,438	544,417	31.40	17,338
1995	2,130,135.46	1,039,506	958,890	1,171,245	32.00	36,601
1996	2,045,749.93	977,664	901,844	1,143,906	32.23	35,492
1997	1,221,810.18	567,653	523,630	698,180	32.85	21,254
1998	143,690.39	65,207	60,150	83,540	33.10	2,524
1999	319,671.65	141,487	130,514	189,158	33.38	5,667
2000	5.41	2	2	3	34.02	

WEST PENN POWER COMPANY

ACCOUNT 365.15 OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1						
NET SALVAGE PERCENT.. 0						
2001	26,542.94	11,055	10,198	16,345	34.32	476
2002	7.86	3	3	5	34.64	
2003	34,615.69	13,552	12,501	22,115	34.97	632
2004	446,749.41	169,050	155,940	290,809	35.32	8,234
2005	66,586.84	24,298	22,414	44,173	35.68	1,238
2006	102,019.19	36,013	33,220	68,799	35.75	1,924
2007	230,152.38	77,930	71,886	158,266	36.14	4,379
2008	1,495,777.61	484,333	446,772	1,049,006	36.55	28,701
2009	1,346,265.73	417,612	385,225	961,041	36.69	26,194
2010	1,179,350.43	349,088	322,015	857,335	36.86	23,259
2011	2,189,196.12	615,821	568,063	1,621,133	37.05	43,755
2012	8,532.49	2,270	2,094	6,438	37.26	173
2013	292,185.68	73,046	67,381	224,805	37.50	5,995
2014	86,727.28	20,346	18,768	67,959	37.52	1,811
2015	78,537.32	17,153	15,823	62,714	37.58	1,669
2016	1,606,721.09	323,594	298,499	1,308,222	37.67	34,728
2017	1,554,706.53	286,688	264,455	1,290,252	37.59	34,324
2018	2,282,045.41	381,558	351,967	1,930,078	37.35	51,675
2019	3,495,760.56	520,169	479,828	3,015,933	37.17	81,139
2020	1,855,854.51	240,890	222,209	1,633,646	36.87	44,308
2021	1,081,700.61	119,203	109,958	971,743	36.32	26,755
2022	893,210.82	80,032	73,825	819,386	35.56	23,042
2023	1,077,151.09	72,708	67,070	1,010,081	34.54	29,244
	57,488,342.16	26,523,155	24,466,224	33,022,118		1,071,918

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.8 1.86

WEST PENN POWER COMPANY

ACCOUNT 365.20 OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND DAMAGES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
1908	47.77	48	48			
1909	28.31	28	28			
1910	769.42	769	769			
1911	361.38	360	343	18	0.44	18
1912	28,697.36	28,697	28,697			
1913	10,044.95	10,045	10,045			
1914	10,668.15	10,587	10,084	584	0.85	584
1915	12,005.83	11,940	11,373	633	0.61	633
1916	9,829.61	9,794	9,329	501	0.40	501
1917	8,591.62	8,483	8,080	512	1.38	371
1918	7,382.69	7,301	6,954	429	1.20	358
1919	3,571.00	3,537	3,369	202	1.03	196
1921	26,139.84	25,677	24,457	1,683	1.88	895
1922	14,860.59	14,611	13,917	944	1.77	533
1923	66,561.30	64,817	61,738	4,823	2.76	1,747
1924	72,172.57	70,325	66,984	5,189	2.67	1,943
1925	66,658.95	64,979	61,892	4,767	2.60	1,833
1926	85,894.28	82,905	78,967	6,927	3.59	1,930
1927	56,615.42	54,651	52,055	4,560	3.54	1,288
1928	40,751.10	39,333	37,465	3,286	3.52	934
1929	57,131.14	55,132	52,513	4,618	3.50	1,319
1930	54,302.46	51,859	49,396	4,906	4.50	1,090
1931	41,123.36	39,248	37,384	3,739	4.51	829
1932	68,851.16	65,663	62,544	6,307	4.54	1,389
1933	20,485.02	19,518	18,591	1,894	4.58	414
1934	15,053.77	14,187	13,513	1,541	5.59	276
1935	17,813.59	16,766	15,970	1,844	5.65	326
1936	54,568.10	51,283	48,847	5,721	5.73	998
1937	35,566.43	33,365	31,780	3,786	5.84	648
1938	113,587.70	106,341	101,290	12,298	5.96	2,063
1939	187,537.98	175,198	166,876	20,662	6.09	3,393
1940	125,914.36	116,269	110,746	15,168	7.09	2,139
1941	179,961.96	165,745	157,872	22,090	7.25	3,047
1942	74,423.65	68,358	65,111	9,313	7.41	1,257
1943	67,528.64	61,843	58,905	8,624	7.59	1,136
1944	44,080.40	40,237	38,326	5,754	7.79	739
1945	112,586.98	102,409	97,544	15,043	8.00	1,880
1946	131,746.54	118,361	112,739	19,008	8.99	2,114
1947	231,380.99	207,063	197,227	34,154	9.22	3,704
1948	323,171.27	288,010	274,329	48,842	9.46	5,163
1949	370,532.43	328,810	313,191	57,341	9.71	5,905
1950	473,174.76	418,003	398,147	75,028	9.97	7,525
1951	348,331.41	306,218	291,672	56,659	10.25	5,528

WEST PENN POWER COMPANY

ACCOUNT 365.20 OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND DAMAGES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
1952	274,247.29	237,855	226,556	47,691	11.25	4,239
1953	188,702.94	162,813	155,079	33,624	11.53	2,916
1954	219,835.41	188,619	179,659	40,176	11.83	3,396
1955	158,585.61	135,274	128,848	29,738	12.15	2,448
1956	137,734.79	115,835	110,333	27,402	13.14	2,085
1957	189,030.51	157,973	150,469	38,562	13.47	2,863
1958	187,616.00	155,759	148,360	39,256	13.80	2,845
1959	181,472.81	148,445	141,394	40,079	14.80	2,708
1960	190,736.06	154,916	147,557	43,179	15.15	2,850
1961	216,483.46	173,143	164,918	51,565	16.15	3,193
1962	190,865.55	151,509	144,312	46,554	16.50	2,821
1963	161,671.88	127,317	121,269	40,403	16.87	2,395
1964	152,603.26	118,252	112,635	39,968	17.87	2,237
1965	212,254.49	163,096	155,349	56,905	18.24	3,120
1966	183,053.36	138,315	131,745	51,308	19.24	2,667
1967	152,313.15	114,052	108,634	43,679	19.62	2,226
1968	192,532.33	141,704	134,973	57,559	20.62	2,791
1969	188,832.44	137,621	131,084	57,748	21.02	2,747
1970	188,666.16	136,123	129,657	59,009	21.42	2,755
1971	184,315.73	130,588	124,385	59,931	22.42	2,673
1972	237,422.45	166,386	158,482	78,940	22.84	3,456
1973	225,603.21	155,170	147,799	77,804	23.83	3,265
1974	239,434.03	162,767	155,035	84,399	24.26	3,479
1975	329,162.77	219,420	208,997	120,166	25.26	4,757
1976	269,641.10	177,532	169,099	100,542	25.68	3,915
1977	270,661.43	174,577	166,284	104,377	26.69	3,911
1978	375,314.46	238,888	227,540	147,774	27.13	5,447
1979	334,202.03	208,241	198,349	135,853	28.13	4,829
1980	591,872.35	360,865	343,723	248,149	29.13	8,519
1981	386,963.33	232,488	221,444	165,519	29.57	5,598
1982	341,284.10	200,402	190,882	150,402	30.58	4,918
1983	287,581.75	166,222	158,326	129,256	31.03	4,166
1984	601,546.06	339,513	323,385	278,161	32.03	8,684
1985	709,169.85	390,611	372,056	337,114	33.03	10,206
1986	831,099.75	449,791	428,425	402,675	33.49	12,024
1987	870,060.76	458,870	437,073	432,988	34.50	12,550
1988	843,242.46	433,258	412,677	430,565	35.49	12,132
1989	790,583.93	398,217	379,301	411,283	35.96	11,437
1990	901,714.75	441,750	420,766	480,949	36.96	13,013
1991	896,781.95	426,958	406,677	490,105	37.96	12,911
1992	911,814.94	421,532	401,508	510,307	38.96	13,098
1993	784,744.10	354,547	337,705	447,039	39.44	11,335
1994	1,041,262.43	455,865	434,210	607,052	40.45	15,007

WEST PENN POWER COMPANY

ACCOUNT 365.20 OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND DAMAGES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
1995	1,426,801.51	604,964	576,227	850,575	41.44	20,525
1996	1,071,906.72	439,482	418,606	653,301	42.45	15,390
1997	2,000,465.87	792,585	754,935	1,245,531	43.44	28,672
1998	661,373.32	254,629	242,534	418,839	43.93	9,534
1999	1,800,039.88	667,815	636,092	1,163,948	44.93	25,906
2000	2,587,067.67	923,583	879,711	1,707,357	45.93	37,173
2001	202,289.68	69,385	66,089	136,201	46.93	2,902
2002	790,867.59	260,195	247,835	543,033	47.93	11,330
2003	405,618.18	127,770	121,701	283,917	48.93	5,803
2004	17,300.44	5,207	4,960	12,340	49.93	247
2005	351,510.28	101,586	96,760	254,750	50.43	5,052
2006	114,469.70	31,479	29,984	84,486	51.42	1,643
2007	64,583.39	16,843	16,043	48,540	52.43	926
2008	22.02	5	5	17	53.42	
2009	7,623.56	1,773	1,689	5,935	54.43	109
2011	15,270,352.07	3,121,260	2,972,993	12,297,359	56.43	217,922
2012	12,780,522.38	2,433,411	2,317,819	10,462,703	57.42	182,214
2013	42,057,691.05	7,410,565	7,058,547	34,999,144	58.43	598,993
2014	33,967,848.30	5,509,585	5,247,867	28,719,981	59.42	483,339
2015	29,759,265.91	4,404,371	4,195,153	25,564,113	60.43	423,037
2016	23,189,868.64	3,107,442	2,959,832	20,230,037	61.42	329,372
2017	5,740,961.87	687,767	655,097	5,085,865	62.43	81,465
2018	43,676,569.88	4,651,555	4,430,595	39,245,975	62.92	623,744
2019	29,797,522.79	2,750,311	2,619,665	27,177,858	63.92	425,186
2020	24,405,763.43	1,906,090	1,815,547	22,590,216	64.92	347,970
2021	20,702,449.18	1,322,887	1,260,047	19,442,402	65.92	294,939
2022	1,265,699.35	62,905	59,917	1,205,782	66.92	18,018
2023	592,435.25	21,031	20,032	572,403	67.92	8,428
2024	5,332,666.38	113,586	108,190	5,224,476	68.92	75,805
2025	4,843,757.95	34,391	32,757	4,811,001	69.92	68,807
	325,378,537.70	55,216,310	52,595,295	272,783,242		4,655,729

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 58.6 1.43

WEST PENN POWER COMPANY

ACCOUNT 365.25 OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND DAMAGES - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
1926	176.71	171	177			
1927	11,476.90	11,079	11,477			
1928	879.44	849	879			
1931	966.10	922	966			
1932	4,882.53	4,656	4,883			
1933	11,588.79	11,042	11,589			
1934	184.66	174	183	2	5.59	
1935	16.48	16	16			
1936	4,522.32	4,250	4,474	48	5.73	8
1937	571.15	536	564	7	5.84	1
1938	56.99	53	56	1	5.96	
1940	279.50	258	272	8	7.09	1
1941	26.62	25	26	1	7.25	
1943	20,130.93	18,436	19,406	725	7.59	96
1944	210.97	193	203	8	7.79	1
1945	2,931.33	2,666	2,806	125	8.00	16
1946	90.51	81	85	6	8.99	1
1947	1,651.27	1,478	1,556	95	9.22	10
1948	398.37	355	374	24	9.46	3
1949	910.43	808	851	59	9.71	6
1950	15,549.47	13,736	14,459	1,090	9.97	109
1951	5,474.07	4,812	5,065	409	10.25	40
1952	5,666.27	4,914	5,173	493	11.25	44
1953	5,248.83	4,529	4,767	482	11.53	42
1954	4,874.38	4,182	4,402	472	11.83	40
1955	3,731.32	3,183	3,350	381	12.15	31
1956	3,494.07	2,939	3,094	400	13.14	30
1957	5,725.26	4,785	5,037	688	13.47	51
1958	758.53	630	663	96	13.80	7
1959	1.46	1	1			
1960	101,306.15	82,281	86,610	14,696	15.15	970
1961	7,545.39	6,035	6,353	1,192	16.15	74
1962	1,215.01	964	1,015	200	16.50	12
1963	21,522.58	16,949	17,841	3,682	16.87	218
1964	17,680.62	13,701	14,422	3,259	17.87	182
1965	6,556.56	5,038	5,303	1,254	18.24	69
1966	26,386.97	19,938	20,987	5,400	19.24	281
1967	9,982.31	7,475	7,868	2,114	19.62	108
1968	34,282.26	25,232	26,560	7,722	20.62	374
1969	908.87	662	697	212	21.02	10
1970	45,044.93	32,500	34,210	10,835	21.42	506

WEST PENN POWER COMPANY

ACCOUNT 365.25 OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND DAMAGES - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
1971	2,854.85	2,023	2,129	726	22.42	32
1972	6,518.41	4,568	4,808	1,710	22.84	75
1973	3,377.60	2,323	2,445	933	23.83	39
1974	590.35	401	422	168	24.26	7
1975	3,725.78	2,484	2,615	1,111	25.26	44
1976	365.41	241	254	111	25.68	4
1978	1,567.27	998	1,051	516	27.13	19
1979	57,249.98	35,672	37,549	19,701	28.13	700
1980	31,521.69	19,219	20,230	11,292	29.13	388
1989	206,945.03	104,238	109,722	97,223	35.96	2,704
1990	387,918.52	190,041	200,040	187,879	36.96	5,083
1991	432,458.78	205,894	216,727	215,732	37.96	5,683
1992	155,406.46	71,844	75,624	79,782	38.96	2,048
1993	196,252.86	88,667	93,332	102,921	39.44	2,610
1994	111,996.20	49,032	51,612	60,384	40.45	1,493
1995	994,725.81	421,764	443,954	550,772	41.44	13,291
1996	715,764.96	293,464	308,904	406,861	42.45	9,584
1997	624,235.79	247,322	260,334	363,902	43.44	8,377
1998	53,834.56	20,726	21,816	32,019	43.93	729
1999	13,275.99	4,925	5,184	8,092	44.93	180
2001	1,241.22	426	448	793	46.93	17
2004	32,512.02	9,786	10,301	22,211	49.93	445
2005	876.04	253	266	610	50.43	12
2011	2,534,623.05	518,077	545,334	1,989,289	56.43	35,252
2013	3,172,428.36	558,982	588,391	2,584,037	58.43	44,224
2014	1,852,815.14	300,527	316,339	1,536,476	59.42	25,858
2015	2,730,846.74	404,165	425,429	2,305,418	60.43	38,150
2016	433,784.18	58,127	61,185	372,599	61.42	6,066
2017	805,675.05	96,520	101,598	704,077	62.43	11,278
2018	3,071,604.64	327,126	344,337	2,727,268	62.92	43,345
2019	1,645,698.10	151,898	159,890	1,485,808	63.92	23,245
2020	1,850,167.93	144,498	152,100	1,698,068	64.92	26,156
2021	2,437,194.68	155,737	163,931	2,273,264	65.92	34,485
2022	5,166.66	257	271	4,896	66.92	73
2023	5.99		0	6	67.92	
	24,960,133.41	4,804,759	5,057,292	19,902,842		345,037

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 57.7 1.38

WEST PENN POWER COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. 0						
1922	8.90	9	9			
1925	66.58	65	60	7	2.60	3
1926	33.15	32	29	4	2.54	2
1927	118.73	116	106	13	2.51	5
1928	164.18	160	147	17	2.50	7
1929	135.01	130	119	16	3.50	5
1930	84.54	82	75	10	3.50	3
1931	84.54	81	74	11	3.54	3
1932	75.41	73	67	8	3.59	2
1933	5,976.36	5,694	5,221	755	4.58	165
1934	168.17	160	147	21	4.65	5
1935	100.86	96	88	13	4.74	3
1936	193.21	183	168	25	4.84	5
1937	328.84	311	285	44	4.95	9
1939	191.94	181	166	26	5.25	5
1941	662.40	616	565	97	6.41	15
1942	70.35	65	60	10	6.59	2
1943	176.53	163	149	28	6.79	4
1944	867.41	799	733	134	6.99	19
1945	2,804.03	2,573	2,359	445	7.22	62
1946	116.01	106	97	19	7.46	3
1947	72.03	66	61	11	7.71	1
1948	3,674.19	3,332	3,055	619	7.97	78
1949	2,904.47	2,622	2,404	500	8.25	61
1950	1,418.63	1,274	1,168	251	8.54	29
1954	622.51	547	502	121	9.80	12
1955	58.80	51	47	12	10.15	1
1956	678.62	590	541	138	10.50	13
1957	91.14	79	72	19	10.87	2
1958	1,624.16	1,392	1,276	348	11.24	31
1959	976.33	831	762	214	11.62	18
1960	1,364.94	1,153	1,057	308	12.02	26
1961	1,653.27	1,386	1,271	382	12.42	31
1962	6,740.17	5,606	5,141	1,599	12.84	125
1963	13,097.42	10,805	9,908	3,189	13.26	240
1964	5,555.63	4,545	4,168	1,388	13.68	101
1965	235,958.31	191,291	175,412	60,546	14.13	4,285
1966	32,873.93	26,404	24,212	8,662	14.58	594
1967	24,371.47	19,390	17,780	6,591	15.03	439
1968	64,759.14	51,017	46,782	17,977	15.49	1,161
1969	58,491.24	45,606	41,820	16,671	15.96	1,045
1970	107,077.40	82,600	75,744	31,333	16.45	1,905
1971	30,448.37	23,068	21,153	9,295	17.44	533

WEST PENN POWER COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. 0						
1972	70,066.74	52,480	48,124	21,943	17.93	1,224
1973	161,967.38	119,888	109,936	52,031	18.43	2,823
1974	129,673.24	94,830	86,958	42,715	18.92	2,258
1975	147,751.32	106,706	97,849	49,902	19.43	2,568
1976	127,429.28	90,832	83,292	44,137	19.94	2,213
1977	91,279.51	64,188	58,860	32,420	20.47	1,584
1978	155,373.59	107,752	98,808	56,566	20.99	2,695
1979	265,808.27	180,457	165,478	100,330	21.99	4,563
1980	193,453.67	129,382	118,642	74,812	22.53	3,321
1981	118,927.72	78,326	71,824	47,104	23.07	2,042
1982	267,494.29	173,390	158,997	108,497	23.61	4,595
1983	157,352.51	100,312	91,985	65,368	24.17	2,705
1984	283,397.56	176,415	161,771	121,627	25.17	4,832
1985	196,307.06	120,061	110,095	86,212	25.72	3,352
1986	461,238.82	276,928	253,941	207,298	26.29	7,885
1987	436,217.70	256,932	235,605	200,613	26.86	7,469
1988	547,012.37	315,900	289,678	257,334	27.44	9,378
1989	666,464.23	374,620	343,524	322,940	28.44	11,355
1990	557,903.98	306,959	281,479	276,425	29.02	9,525
1991	743,118.83	399,947	366,748	376,371	29.60	12,715
1992	897,453.24	472,060	432,875	464,578	30.19	15,388
1993	594,800.69	303,467	278,277	316,524	31.20	10,145
1994	657,146.55	327,062	299,913	357,234	31.79	11,237
1995	1,032,097.54	500,567	459,016	573,082	32.39	17,693
1996	953,416.29	447,152	410,035	543,381	33.40	16,269
1997	772,768.72	352,383	323,132	449,637	34.00	13,225
1998	467,739.06	207,115	189,923	277,816	34.61	8,027
1999	307,379.63	131,958	121,004	186,376	35.23	5,290
2000	1,131,481.31	467,415	428,616	702,865	36.23	19,400
2001	571,518.67	228,265	209,317	362,202	36.85	9,829
2002	863,903.03	332,948	305,311	558,592	37.48	14,904
2003	1,099,359.60	405,664	371,991	727,369	38.48	18,903
2004	716,162.61	254,094	233,002	483,161	39.10	12,357
2005	521,626.60	176,414	161,770	359,857	40.11	8,972
2006	466,759.58	151,090	138,548	328,212	40.74	8,056
2007	1,028,603.87	317,839	291,456	737,148	41.38	17,814
2008	353,903.70	103,411	94,827	259,077	42.38	6,113
2009	411,269.10	114,004	104,541	306,728	43.02	7,130
2010	592,190.50	155,154	142,275	449,916	43.67	10,303
2011	696,571.04	170,660	156,494	540,077	44.67	12,090
2012	459,876.64	105,542	96,781	363,096	45.32	8,012
2013	101,578.35	21,585	19,793	81,785	46.32	1,766
2014	214,198.99	42,112	38,617	175,582	46.98	3,737

WEST PENN POWER COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. 0						
2015	144,979.96	26,183	24,010	120,970	47.64	2,539
2016	632,625.62	103,371	94,791	537,835	48.64	11,057
2017	99,218.15	14,585	13,374	85,844	49.31	1,741
2018	215,114.77	27,922	25,604	189,511	50.30	3,768
2019	302,363.75	34,197	31,358	271,006	50.97	5,317
2020	631,155.47	60,717	55,677	575,478	51.65	11,142
2021	332,360.73	26,323	24,138	308,223	52.32	5,891
2022	246,301.85	15,271	14,004	232,298	52.99	4,384
2023	740,222.25	32,940	30,206	710,016	53.68	13,227
	24,641,325.25	10,141,125	9,299,330	15,341,995		425,886

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 36.0 1.73

WEST PENN POWER COMPANY

ACCOUNT 366.50 UNDERGROUND CONDUIT - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. 0						
2014	339.99	67	51	289	46.98	6
2015	2,253.78	407	310	1,944	47.64	41
2017	863.00	127	97	766	49.31	16
2018	5,757.08	747	568	5,189	50.30	103
2019	1,821.40	206	157	1,665	50.97	33
	11,035.25	1,554	1,183	9,853		199

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 49.5 1.80

WEST PENN POWER COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. 0						
1945	743.53	700	717	27	4.97	5
1946	82.44	77	79	3	5.25	1
1947	231.94	217	222	10	5.53	2
1948	26.81	25	26	1	5.83	
1949	2,055.53	1,903	1,948	108	6.15	18
1950	7.37	7	7			
1951	627.47	580	594	33	6.15	5
1953	8,287.31	7,570	7,751	536	6.87	78
1954	1,566.32	1,422	1,456	110	7.24	15
1955	17.32	16	16	1	7.02	
1957	809.37	726	743	66	7.83	8
1958	1,599.20	1,425	1,459	140	8.26	17
1959	1,193.35	1,063	1,088	105	8.13	13
1960	1,265.55	1,119	1,146	120	8.58	14
1961	1,715.79	1,505	1,541	175	9.03	19
1962	7,375.80	6,463	6,617	759	8.96	85
1963	28,874.91	25,087	25,687	3,188	9.44	338
1964	26,663.11	22,957	23,506	3,157	9.93	318
1965	135,045.08	116,017	118,790	16,255	9.92	1,639
1966	120,044.54	102,134	104,575	15,470	10.43	1,483
1967	17,357.94	14,723	15,075	2,283	10.47	218
1968	96,657.45	81,144	83,083	13,574	10.99	1,235
1969	61,173.01	50,810	52,024	9,149	11.52	794
1970	133,049.19	110,032	112,661	20,388	11.61	1,756
1971	59,560.40	48,691	49,855	9,705	12.17	797
1972	185,491.10	149,840	153,421	32,070	12.73	2,519
1973	156,940.84	126,055	129,067	27,874	12.86	2,167
1974	292,017.68	231,599	237,134	54,884	13.44	4,084
1975	428,762.10	335,635	343,656	85,106	14.01	6,075
1976	288,604.94	224,304	229,664	58,941	14.19	4,154
1977	177,745.49	136,206	139,461	38,284	14.79	2,589
1978	385,427.44	291,075	298,031	87,396	15.40	5,675
1979	508,425.65	378,269	387,309	121,117	16.00	7,570
1980	991,925.45	731,148	748,621	243,304	16.23	14,991
1981	601,298.11	436,182	446,606	154,692	16.85	9,181
1982	543,181.57	387,506	396,766	146,416	17.48	8,376
1983	470,144.73	329,665	337,543	132,602	18.11	7,322
1984	794,023.65	550,258	563,408	230,616	18.38	12,547
1985	888,714.80	604,682	619,132	269,583	19.02	14,174
1986	1,122,652.49	749,483	767,394	355,258	19.67	18,061
1987	1,128,595.47	738,666	756,318	372,277	20.32	18,321
1988	1,756,777.66	1,133,122	1,160,201	596,577	20.64	28,904
1989	1,390,457.42	877,935	898,915	491,542	21.31	23,066

WEST PENN POWER COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. 0						
1990	1,457,361.97	900,212	921,725	535,637	21.97	24,380
1991	1,858,237.64	1,122,004	1,148,817	709,421	22.64	31,335
1992	2,463,350.53	1,460,767	1,495,676	967,675	22.99	42,091
1993	1,896,745.83	1,097,267	1,123,489	773,257	23.68	32,654
1994	2,696,582.69	1,520,333	1,556,665	1,139,918	24.37	46,775
1995	3,359,111.64	1,844,152	1,888,222	1,470,890	25.06	58,695
1996	3,656,372.82	1,963,107	2,010,020	1,646,353	25.45	64,690
1997	5,258,281.44	2,742,720	2,808,264	2,450,017	26.14	93,727
1998	732,544.60	370,668	379,526	353,019	26.85	13,148
1999	6,350,369.89	3,112,951	3,187,343	3,163,027	27.56	114,769
2000	10,339,922.43	4,904,225	5,021,423	5,318,499	28.26	188,199
2001	585,925.76	269,877	276,326	309,600	28.69	10,791
2002	3,260,442.33	1,448,288	1,482,898	1,777,544	29.41	60,440
2003	2,656,630.67	1,135,710	1,162,851	1,493,780	30.13	49,578
2004	1,754,701.46	724,341	741,651	1,013,050	30.58	33,128
2005	3,637,164.50	1,438,862	1,473,247	2,163,918	31.32	69,091
2006	3,144,040.09	1,189,390	1,217,813	1,926,227	32.05	60,101
2007	9,655,239.07	3,483,610	3,566,859	6,088,380	32.78	185,735
2008	10,403,706.56	3,587,198	3,672,923	6,730,784	33.26	202,369
2009	1,586,178.94	518,205	530,589	1,055,590	34.01	31,038
2010	5,485,334.90	1,691,677	1,732,104	3,753,231	34.75	108,007
2011	5,937,098.77	1,730,071	1,771,415	4,165,684	35.25	118,175
2012	5,632,260.12	1,535,917	1,572,622	4,059,638	36.00	112,768
2013	5,746,276.84	1,465,301	1,500,318	4,245,959	36.52	116,264
2014	6,673,780.23	1,573,677	1,611,284	5,062,496	37.28	135,797
2015	7,563,403.45	1,644,284	1,683,578	5,879,825	37.81	155,510
2016	8,170,869.22	1,614,564	1,653,148	6,517,721	38.58	168,940
2017	7,902,477.60	1,410,592	1,444,302	6,458,176	39.12	165,086
2018	12,077,150.96	1,920,267	1,966,156	10,110,995	39.67	254,878
2019	15,485,887.82	2,154,087	2,205,564	13,280,324	40.23	330,110
2020	14,629,691.83	1,738,007	1,779,541	12,850,151	40.80	314,955
2021	11,543,583.01	1,138,197	1,165,397	10,378,186	41.16	252,143
2022	12,547,015.28	974,903	998,201	11,548,814	41.55	277,950
2023	14,422,381.24	814,865	834,338	13,588,043	41.75	325,462
2024	13,751,873.14	478,565	490,001	13,261,872	41.60	318,795
2025	10,733,587.63	130,950	134,080	10,599,508	40.32	262,885
	247,872,800.22	65,857,854	67,431,689	180,441,112		5,029,093

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 35.9 2.03

WEST PENN POWER COMPANY

ACCOUNT 367.50 UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. 0						
1974	257.39	204	235	22	13.44	2
1975	9,909.08	7,757	8,947	962	14.01	69
1976	12,061.36	9,374	10,812	1,249	14.19	88
1977	2,586.87	1,982	2,286	301	14.79	20
1978	8,508.96	6,426	7,411	1,098	15.40	71
1979	7,746.71	5,764	6,648	1,099	16.00	69
1980	24,424.68	18,003	20,764	3,661	16.23	226
1981	19,962.71	14,481	16,702	3,261	16.85	194
1982	35,025.80	24,987	28,819	6,207	17.48	355
1983	21,904.64	15,360	17,716	4,189	18.11	231
1984	13,639.11	9,452	10,902	2,737	18.38	149
1985	8,601.83	5,853	6,751	1,851	19.02	97
1986	42,722.03	28,521	32,895	9,827	19.67	500
1988	94,025.00	60,646	69,946	24,079	20.64	1,167
1989	120,896.67	76,334	88,040	32,857	21.31	1,542
1990	28,362.07	17,519	20,206	8,156	21.97	371
1991	41,887.31	25,292	29,171	12,716	22.64	562
1992	88,791.32	52,653	60,728	28,063	22.99	1,221
1993	40,153.51	23,229	26,791	13,363	23.68	564
1994	260,718.95	146,993	169,535	91,184	24.37	3,742
1995	285,807.01	156,908	180,970	104,837	25.06	4,183
1996	248,196.38	133,257	153,693	94,503	25.45	3,713
1997	299,852.64	156,403	180,388	119,465	26.14	4,570
1998	2,993,590.71	1,514,757	1,747,051	1,246,540	26.85	46,426
1999	33,399.18	16,372	18,883	14,516	27.56	527
2000	723,599.68	343,203	395,835	327,765	28.26	11,598
2001	173,097.38	79,729	91,956	81,141	28.69	2,828
2002	265,286.68	117,840	135,911	129,376	29.41	4,399
2003	32,644.15	13,955	16,095	16,549	30.13	549
2004	107,692.66	44,456	51,274	56,419	30.58	1,845
2005	1,132,280.55	447,930	516,622	615,659	31.32	19,657
2006	73,813.31	27,924	32,206	41,607	32.05	1,298
2007	1,075,677.99	388,105	447,622	628,056	32.78	19,160
2008	1,804,950.50	622,347	717,786	1,087,164	33.26	32,687
2009	255,638.16	83,517	96,325	159,313	34.01	4,684
2010	646,839.42	199,485	230,077	416,762	34.75	11,993
2011	2,110,521.45	615,006	709,320	1,401,201	35.25	39,750
2013	6,667.18	1,700	1,961	4,706	36.52	129
2014	16,863.11	3,976	4,586	12,277	37.28	329
2015	12,278.66	2,669	3,078	9,201	37.81	243
2016	2,655.67	525	606	2,050	38.58	53
2017	8,235.16	1,470	1,695	6,540	39.12	167
2018	38,418.25	6,109	7,046	31,372	39.67	791

WEST PENN POWER COMPANY

ACCOUNT 367.50 UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. 0						
2019	13,549.11	1,885	2,174	11,375	40.23	283
2020	100,750.80	11,969	13,804	86,947	40.80	2,131
2023	275,565.94	15,569	17,956	257,610	41.75	6,170
	13,620,057.73	5,557,896	6,410,225	7,209,833		231,403
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					31.2	1.70

WEST PENN POWER COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-R1.5						
NET SALVAGE PERCENT.. 0						
1929	5,864.37	5,864	5,864			
1930	6,836.20	6,836	6,836			
1931	2,192.92	2,176	2,128	65	0.74	65
1934	1,571.52	1,539	1,505	67	1.96	34
1936	1,253.30	1,223	1,196	57	2.24	25
1937	3,331.81	3,244	3,172	160	2.41	66
1938	1,360.19	1,321	1,292	68	2.59	26
1939	9,706.38	9,404	9,196	510	2.79	183
1940	22,029.85	21,285	20,815	1,215	2.99	406
1941	16,089.05	15,499	15,157	932	3.22	289
1942	5,104.81	4,902	4,794	311	3.46	90
1944	1,822.06	1,738	1,700	122	3.97	31
1945	15,973.08	15,173	14,838	1,135	4.25	267
1946	65,603.35	62,061	60,690	4,913	4.54	1,082
1947	141,259.57	133,067	130,127	11,133	4.83	2,305
1948	157,788.15	147,974	144,705	13,083	5.14	2,545
1949	101,242.70	94,490	92,403	8,840	5.47	1,616
1950	113,307.95	105,218	102,894	10,414	5.80	1,796
1951	120,576.19	111,388	108,927	11,649	6.15	1,894
1952	105,813.26	97,994	95,829	9,984	5.87	1,701
1953	131,669.73	121,241	118,563	13,107	6.24	2,100
1954	123,867.04	113,363	110,859	13,008	6.62	1,965
1955	343,929.66	312,770	305,860	38,070	7.02	5,423
1956	326,365.24	297,123	290,559	35,806	6.84	5,235
1957	236,178.14	213,552	208,834	27,344	7.26	3,766
1958	447,774.78	402,012	393,131	54,644	7.68	7,115
1959	332,210.88	296,033	289,493	42,718	8.13	5,254
1960	332,406.32	296,108	289,566	42,840	8.03	5,335
1961	267,204.08	236,102	230,886	36,318	8.50	4,273
1962	230,064.94	201,606	197,152	32,913	8.96	3,673
1963	188,682.90	165,098	161,451	27,232	8.93	3,049
1964	252,736.68	219,173	214,331	38,406	9.42	4,077
1965	355,494.42	307,574	300,779	54,715	9.43	5,802
1966	257,586.54	220,700	215,824	41,763	9.94	4,202
1967	219,897.67	187,815	183,666	36,232	9.99	3,627
1968	314,034.52	265,422	259,558	54,477	10.53	5,174
1969	874,502.62	731,259	715,104	159,399	11.07	14,399
1970	1,462,087.68	1,217,188	1,190,298	271,790	11.17	24,332
1971	1,450,365.56	1,193,651	1,167,281	283,085	11.72	24,154
1972	1,447,912.83	1,185,261	1,159,077	288,836	11.86	24,354
1973	1,749,118.76	1,423,433	1,391,987	357,132	12.01	29,736
1974	2,516,795.26	2,021,993	1,977,324	539,471	12.60	42,815
1975	1,792,919.53	1,430,570	1,398,966	393,954	12.79	30,802

WEST PENN POWER COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-R1.5						
NET SALVAGE PERCENT.. 0						
1976	3,025,088.69	2,380,745	2,328,150	696,939	13.40	52,010
1977	4,167,881.24	3,254,282	3,182,389	985,492	13.61	72,409
1978	4,804,306.78	3,696,914	3,615,243	1,189,064	14.23	83,560
1979	4,043,058.65	3,083,237	3,015,123	1,027,936	14.48	70,990
1980	4,134,519.98	3,122,803	3,053,815	1,080,705	14.74	73,318
1981	4,693,316.22	3,488,073	3,411,015	1,282,301	15.38	83,375
1982	4,723,271.16	3,472,549	3,395,834	1,327,437	15.67	84,712
1983	5,426,629.42	3,944,074	3,856,943	1,569,686	15.98	98,228
1984	5,183,901.42	3,700,269	3,618,524	1,565,377	16.64	94,073
1985	6,382,308.84	4,497,613	4,398,253	1,984,056	16.97	116,915
1986	6,068,436.31	4,218,777	4,125,577	1,942,859	17.32	112,174
1987	7,188,734.91	4,898,404	4,790,190	2,398,545	18.00	133,252
1988	7,885,844.86	5,292,979	5,176,048	2,709,797	18.37	147,512
1989	9,463,413.85	6,251,531	6,113,424	3,349,990	18.75	178,666
1990	9,000,243.89	5,846,558	5,717,398	3,282,846	19.15	171,428
1991	7,453,387.41	4,756,752	4,651,667	2,801,720	19.56	143,237
1992	9,292,967.94	5,790,448	5,662,527	3,630,441	20.26	179,193
1993	7,011,611.17	4,284,094	4,189,451	2,822,160	20.69	136,402
1994	8,574,053.62	5,131,571	5,018,206	3,555,848	21.13	168,284
1995	9,176,039.94	5,373,489	5,254,779	3,921,261	21.58	181,708
1996	5,449,888.82	3,118,971	3,050,068	2,399,821	22.05	108,835
1997	13,000,126.31	7,261,871	7,101,444	5,898,682	22.52	261,931
1998	4,513,913.39	2,457,826	2,403,528	2,110,385	23.01	91,716
1999	8,041,211.63	4,261,842	4,167,691	3,873,521	23.50	164,831
2000	15,603,935.16	8,037,587	7,860,023	7,743,912	24.00	322,663
2001	7,377,435.61	3,687,242	3,605,784	3,771,652	24.52	153,819
2002	4,422,884.42	2,141,118	2,093,817	2,329,067	25.04	93,014
2003	4,930,081.08	2,307,278	2,256,306	2,673,775	25.58	104,526
2004	7,094,065.11	3,217,868	3,146,780	3,947,285	25.90	152,405
2005	7,739,899.84	3,379,240	3,304,587	4,435,313	26.45	167,687
2006	1,336,258.55	560,160	547,785	788,474	27.01	29,192
2007	8,418,282.53	3,395,093	3,320,090	5,098,193	27.37	186,269
2008	22,128,518.89	8,559,311	8,370,221	13,758,298	27.75	495,795
2009	1,897,597.91	698,316	682,889	1,214,709	28.34	42,862
2010	19,724,887.34	6,909,628	6,756,982	12,967,905	28.75	451,058
2011	24,338,994.05	8,080,546	7,902,033	16,436,961	29.17	563,489
2012	11,002,092.49	3,445,855	3,369,730	7,632,362	29.60	257,850
2013	9,879,118.60	2,914,340	2,849,957	7,029,162	29.87	235,325
2014	9,242,994.19	2,539,975	2,483,863	6,759,131	30.34	222,780
2015	10,409,966.18	2,656,623	2,597,934	7,812,032	30.65	254,879
2016	11,683,176.93	2,752,556	2,691,747	8,991,430	30.82	291,740
2017	11,324,259.86	2,425,656	2,372,069	8,952,191	31.18	287,113
2018	14,016,746.62	2,702,429	2,642,728	11,374,019	31.41	362,115

WEST PENN POWER COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-R1.5						
NET SALVAGE PERCENT.. 0						
2019	20,007,992.17	3,421,367	3,345,783	16,662,209	31.52	528,623
2020	16,215,458.22	2,407,996	2,354,799	13,860,659	31.54	439,463
2021	16,312,640.98	2,040,711	1,995,628	14,317,013	31.47	454,942
2022	19,703,951.08	1,978,277	1,934,574	17,769,377	31.34	566,987
2023	21,277,434.90	1,595,808	1,560,554	19,716,881	30.83	639,536
2024	22,623,283.77	1,085,918	1,061,928	21,561,356	29.75	724,751
2025	24,448,088.23	449,845	439,907	24,008,181	26.60	902,563
	518,416,733.65	200,877,858	196,440,402	321,976,331		12,215,288

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.4 2.36

WEST PENN POWER COMPANY

ACCOUNT 369.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. 0						
1949	57.46	53	57			
1952	28.84	26	29			
1954	93,097.98	84,533	92,956	142	7.24	20
1955	128,923.44	117,243	128,923			
1956	207,516.95	187,492	206,175	1,342	7.42	181
1957	225,093.67	201,999	222,127	2,967	7.83	379
1958	177,323.40	157,995	173,738	3,585	8.26	434
1959	187,707.34	167,266	183,933	3,774	8.13	464
1960	211,131.21	186,682	205,284	5,847	8.58	681
1961	248,830.18	218,274	240,024	8,806	9.03	975
1962	233,545.50	204,656	225,049	8,496	8.96	948
1963	213,689.36	185,653	204,152	9,537	9.44	1,010
1964	232,647.16	200,309	220,269	12,378	9.93	1,247
1965	242,751.75	208,548	229,329	13,423	9.92	1,353
1966	251,196.64	213,718	235,014	16,183	10.43	1,552
1967	214,102.61	181,602	199,698	14,405	10.47	1,376
1968	313,087.90	262,837	289,028	24,060	10.99	2,189
1969	332,526.82	276,197	303,719	28,808	11.52	2,501
1970	339,072.89	280,413	308,355	30,718	11.61	2,646
1971	388,500.09	317,599	349,246	39,254	12.17	3,225
1972	647,003.85	522,650	574,730	72,274	12.73	5,677
1973	789,054.68	633,769	696,921	92,134	12.86	7,164
1974	763,492.73	605,526	665,864	97,629	13.44	7,264
1975	1,298,009.16	1,016,082	1,117,330	180,679	14.01	12,896
1976	1,069,783.61	831,436	914,285	155,499	14.19	10,958
1977	1,355,331.97	1,038,591	1,142,082	213,250	14.79	14,419
1978	1,505,507.62	1,136,959	1,250,252	255,256	15.40	16,575
1979	1,506,227.53	1,120,633	1,232,299	273,929	16.00	17,121
1980	1,321,633.01	974,176	1,071,248	250,385	16.23	15,427
1981	1,387,445.39	1,006,453	1,106,741	280,704	16.85	16,659
1982	1,312,339.97	936,223	1,029,513	282,827	17.48	16,180
1983	1,473,726.03	1,033,377	1,136,348	337,378	18.11	18,629
1984	1,733,615.62	1,201,396	1,321,110	412,506	18.38	22,443
1985	1,776,971.86	1,209,052	1,329,529	447,443	19.02	23,525
1986	2,123,689.53	1,417,775	1,559,050	564,640	19.67	28,706
1987	2,125,717.54	1,391,282	1,529,917	595,801	20.32	29,321
1988	2,296,699.47	1,481,371	1,628,983	667,716	20.64	32,351
1989	2,519,945.86	1,591,094	1,749,639	770,307	21.31	36,148
1990	2,938,897.63	1,815,357	1,996,249	942,649	21.97	42,906
1991	2,506,323.39	1,513,318	1,664,113	842,210	22.64	37,200
1992	2,380,372.78	1,411,561	1,552,217	828,156	22.99	36,022
1993	2,678,931.16	1,549,762	1,704,189	974,742	23.68	41,163
1994	2,838,138.53	1,600,143	1,759,590	1,078,549	24.37	44,257

WEST PENN POWER COMPANY

ACCOUNT 369.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. 0						
1995	3,228,135.42	1,772,246	1,948,842	1,279,293	25.06	51,049
1996	3,364,658.61	1,806,485	1,986,493	1,378,166	25.45	54,152
1997	5,307,706.94	2,768,500	3,044,369	2,263,338	26.14	86,585
1998	1,611,414.25	815,376	896,625	714,789	26.85	26,622
1999	4,526,217.00	2,218,752	2,439,841	2,086,376	27.56	75,703
2000	5,005,926.92	2,374,311	2,610,900	2,395,027	28.26	84,750
2001	37.43	17	19	18	28.69	1
2002	2,016,566.67	895,759	985,017	1,031,550	29.41	35,075
2003	2,358,125.75	1,008,099	1,108,551	1,249,575	30.13	41,473
2004	2,093,881.47	864,354	950,483	1,143,398	30.58	37,390
2005	4,274,146.09	1,690,852	1,859,338	2,414,808	31.32	77,101
2006	537,536.43	203,350	223,613	313,923	32.05	9,795
2007	780,164.28	281,483	309,531	470,633	32.78	14,357
2008	5,171,000.93	1,782,961	1,960,625	3,210,376	33.26	96,524
2010	1,647,638.21	508,132	558,765	1,088,873	34.75	31,334
2011	2,326,172.07	677,847	745,391	1,580,781	35.25	44,845
2012	2,962,675.94	807,922	888,428	2,074,248	36.00	57,618
2013	3,178,852.97	810,608	891,381	2,287,472	36.52	62,636
2014	4,020,953.16	948,141	1,042,619	2,978,334	37.28	79,891
2015	4,126,624.14	897,128	986,523	3,140,101	37.81	83,049
2016	4,587,226.95	906,436	996,758	3,590,469	38.58	93,066
2017	3,647,076.74	651,003	715,873	2,931,204	39.12	74,929
2018	4,325,612.18	687,772	756,305	3,569,307	39.67	89,975
2019	5,078,304.49	706,392	776,781	4,301,523	40.23	106,923
2020	4,033,392.02	479,167	526,914	3,506,478	40.80	85,943
2021	4,257,475.97	419,787	461,617	3,795,859	41.16	92,222
2022	4,308,858.70	334,798	368,159	3,940,700	41.55	94,842
2023	4,052,405.80	228,961	251,776	3,800,630	41.75	91,033
2024	5,301,794.14	184,502	202,887	5,098,907	41.60	122,570
2025	5,007,587.31	61,093	67,180	4,940,407	40.32	122,530
	147,727,859.09	58,483,315	64,310,908	83,416,951		2,578,175

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.4 1.75

WEST PENN POWER COMPANY

ACCOUNT 370.30 METERS - SMART GRID

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-S2						
NET SALVAGE PERCENT.. 0						
2013	116,201.84	86,280	81,429	34,773	4.34	8,012
2014	359,980.10	254,578	240,264	119,716	4.76	25,150
2015	3,143,327.85	2,102,258	1,984,059	1,159,269	5.20	222,936
2016	24,463,138.10	15,291,908	14,432,123	10,031,015	5.70	1,759,827
2017	23,646,700.51	13,648,876	12,881,470	10,765,231	6.23	1,727,966
2018	70,586,348.89	36,951,954	34,874,337	35,712,012	6.83	5,228,699
2019	42,147,298.05	19,590,064	18,488,617	23,658,681	7.49	3,158,702
2020	11,089,690.81	4,452,511	4,202,169	6,887,522	8.20	839,942
2021	9,031,079.49	3,010,962	2,841,671	6,189,408	9.00	687,712
2022	5,090,670.17	1,336,301	1,261,168	3,829,502	9.83	389,573
2023	5,777,825.68	1,089,120	1,027,884	4,749,942	10.76	441,444
2024	9,535,101.88	1,083,188	1,022,286	8,512,816	11.71	726,970
2025	9,348,897.44	353,388	333,519	9,015,378	12.71	709,314
	214,336,260.81	99,251,388	93,670,996	120,665,265		15,926,247

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.6 7.43

WEST PENN POWER COMPANY

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 32-R1.5						
NET SALVAGE PERCENT.. 0						
1960	5,548.96	5,549	5,549			
1961	69,689.85	69,676	69,690			
1962	31,849.08	31,754	31,849			
1963	16,197.65	16,097	16,198			
1964	21,181.21	20,842	21,181			
1965	16,335.55	16,010	16,336			
1966	4,620.55	4,509	4,621			
1967	206.35	200	206			
1970	17,472.59	16,679	17,473			
1971	5,077.01	4,842	5,077			
1972	3,747.10	3,549	3,747			
1973	39,718.16	37,534	39,718			
1974	41,208.27	38,625	41,208			
1975	55,543.03	51,888	55,543			
1976	44,808.08	41,474	44,808			
1977	16,202.99	14,931	16,203			
1978	37,386.15	34,276	37,386			
1979	56,606.28	51,331	56,606			
1980	56,079.43	50,522	56,079			
1981	47,762.90	42,719	47,763			
1982	34,005.31	30,176	34,005			
1983	40,790.35	35,887	40,790			
1984	42,253.53	36,824	42,254			
1985	36,090.40	31,132	36,090			
1986	3,875.57	3,322	3,876			
1987	2,863.84	2,426	2,864			
1988	1,302.81	1,089	1,303			
1989	1,289.81	1,069	1,290			
1990	94.70	77	95			
1991	618.01	499	613	5	8.24	1
1992	3,006.29	2,387	2,930	76	8.69	9
1993	8,426.48	6,600	8,101	325	9.00	36
1994	7,766.68	5,969	7,327	440	9.48	46
1995	5,013.26	3,792	4,655	358	9.82	36
1996	119,841.18	89,090	109,355	10,486	10.18	1,030
1997	411,534.78	299,103	367,141	44,394	10.71	4,145
1998	1,218,195.16	867,599	1,064,954	153,241	11.11	13,793
1999	17,569.86	12,246	15,032	2,538	11.52	220
2000	1,118,951.35	761,782	935,066	183,885	11.96	15,375
2001	224,728.37	149,220	183,163	41,565	12.40	3,352
2002	51,953.69	33,572	41,209	10,745	12.87	835
2003	60,192.77	37,789	46,385	13,808	13.34	1,035
2004	11,843.77	7,206	8,845	2,999	13.84	217

WEST PENN POWER COMPANY

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 32-R1.5						
NET SALVAGE PERCENT.. 0						
2005	45,933.53	27,027	33,175	12,759	14.34	890
2006	11,555.57	6,580	8,077	3,479	14.75	236
2007	32,826.57	17,976	22,065	10,762	15.28	704
2008	567,105.08	298,751	366,708	200,397	15.72	12,748
2009	2,061.04	1,037	1,273	788	16.29	48
2011	2,587,067.61	1,181,772	1,450,592	1,136,476	17.24	65,921
2012	302,871.14	130,840	160,602	142,269	17.75	8,015
2013	276,027.39	112,481	138,067	137,960	18.17	7,593
2014	484,849.97	185,116	227,225	257,625	18.62	13,836
2015	309,543.48	109,857	134,847	174,696	19.09	9,151
2016	163,946.46	53,742	65,967	97,979	19.48	5,030
2017	194,569.20	58,215	71,457	123,112	19.91	6,183
2018	170,063.55	46,053	56,529	113,535	20.20	5,621
2019	209,419.62	50,365	61,822	147,598	20.53	7,189
2020	148,353.69	31,006	38,059	110,295	20.82	5,298
2021	141,001.08	24,873	30,531	110,470	21.01	5,258
2022	180,897.53	25,760	31,619	149,279	21.07	7,085
2023	149,783.82	15,997	19,636	130,148	20.92	6,221
	9,987,325.49	5,349,311	6,462,835	3,524,491		207,157

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.0 2.07

WEST PENN POWER COMPANY

ACCOUNT 372.00 LEASED PROPERTY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R1.5						
NET SALVAGE PERCENT.. 0						
1996	296,546.83	228,341	275,918	20,629	8.81	2,342
2018	71.80	20	24	48	18.82	3
	296,618.63	228,361	275,942	20,676		2,345
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					8.8	0.79

WEST PENN POWER COMPANY

ACCOUNT 373.10 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-L0						
NET SALVAGE PERCENT.. 0						
1924	42.08	42	42			
1925	64.33	64	64			
1926	16.15	16	16			
1927	33.79	33	20	14	1.50	9
1928	862.46	849	523	339	1.50	226
1929	81.94	81	50	32	1.54	21
1930	3,556.71	3,498	2,153	1,404	1.59	883
1931	74.48	73	45	29	1.65	18
1933	1,146.15	1,124	692	454	1.84	247
1935	146.14	143	88	58	2.09	28
1936	261.10	255	157	104	2.24	46
1937	7.86	8	8			
1938	332.68	323	199	134	2.59	52
1939	186.52	181	111	76	2.79	27
1940	99.58	96	59	41	2.99	14
1941	158.27	152	94	64	3.22	20
1942	830.50	804	495	336	2.71	124
1943	118.47	114	70	48	2.97	16
1944	354.48	341	210	144	3.25	44
1945	1,037.28	994	612	425	3.53	120
1946	6.12	6	6			
1947	16.24	16	16			
1948	122.90	117	72	51	3.80	13
1949	2,044.23	1,939	1,194	850	4.15	205
1950	1,105.39	1,052	648	457	3.87	118
1951	3,345.52	3,166	1,949	1,397	4.24	329
1952	4,021.41	3,813	2,347	1,674	4.02	416
1953	504.01	475	292	212	4.42	48
1954	2,912.57	2,728	1,679	1,234	4.84	255
1955	842.12	790	486	356	4.69	76
1956	311.07	292	180	131	4.58	29
1957	15.46	14	9	6	5.03	1
1958	3,119.84	2,906	1,789	1,331	4.96	268
1960	4,205.59	3,884	2,391	1,815	5.42	335
1961	2,671.77	2,464	1,517	1,155	5.43	213
1962	2,924.91	2,693	1,658	1,267	5.46	232
1963	7,531.99	6,873	4,231	3,301	5.99	551
1964	3,587.30	3,265	2,010	1,577	6.07	260
1965	11,456.16	10,396	6,400	5,056	6.17	819
1966	65,796.49	59,506	36,632	29,164	6.29	4,637
1967	86,024.58	77,500	47,709	38,316	6.44	5,950
1968	143,007.01	128,277	78,967	64,040	6.60	9,703
1969	125,857.85	112,353	69,165	56,693	6.79	8,349

WEST PENN POWER COMPANY

ACCOUNT 373.10 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-L0						
NET SALVAGE PERCENT.. 0						
1970	177,315.90	158,449	97,541	79,775	6.61	12,069
1971	92,314.96	82,013	50,487	41,828	6.85	6,106
1972	161,594.14	142,655	87,819	73,775	7.10	10,391
1973	168,408.04	147,660	90,900	77,508	7.38	10,502
1974	123,474.43	108,102	66,548	56,926	7.32	7,777
1975	206,448.76	179,321	110,390	96,059	7.64	12,573
1976	137,188.46	118,833	73,154	64,034	7.65	8,370
1977	134,614.12	115,553	71,135	63,479	8.00	7,935
1978	116,193.24	99,345	61,157	55,036	8.06	6,828
1979	160,338.55	136,448	83,998	76,341	8.14	9,379
1980	203,692.28	172,385	106,120	97,572	8.26	11,813
1981	141,220.63	118,767	73,113	68,108	8.41	8,098
1982	96,717.34	80,778	49,727	46,990	8.58	5,477
1983	144,673.79	119,906	73,814	70,860	8.78	8,071
1984	124,350.21	102,179	62,901	61,449	9.01	6,820
1985	143,293.13	117,228	72,166	71,127	9.00	7,903
1986	146,162.35	118,362	72,864	73,298	9.28	7,898
1987	135,913.61	109,356	67,320	68,594	9.35	7,336
1988	247,245.64	196,560	121,003	126,243	9.67	13,055
1989	305,673.22	240,993	148,356	157,317	9.80	16,053
1990	385,953.51	301,430	185,561	200,393	9.95	20,140
1991	159,449.76	123,223	75,856	83,594	10.14	8,244
1992	194,704.60	148,715	91,549	103,156	10.36	9,957
1993	201,461.40	152,547	93,908	107,553	10.42	10,322
1994	234,052.87	175,469	108,019	126,034	10.52	11,980
1995	325,129.59	239,978	147,731	177,399	10.82	16,395
1996	374,316.92	272,727	167,891	206,426	10.99	18,783
1997	492,287.63	354,939	218,501	273,787	11.03	24,822
1998	646,811.61	458,913	282,507	364,305	11.26	32,354
1999	10,067.70	7,043	4,336	5,732	11.38	504
2000	1,070,039.75	736,722	453,527	616,513	11.54	53,424
2001	71,198.69	48,145	29,638	41,561	11.73	3,543
2002	2,542.76	1,685	1,037	1,506	11.96	126
2003	1,081.58	703	433	649	12.10	54
2004	4,999.27	3,193	1,966	3,033	12.17	249
2005	77,754.68	48,457	29,830	47,925	12.39	3,868
2006	25,821.35	15,710	9,671	16,150	12.55	1,287
2007	155,053.02	92,070	56,678	98,375	12.65	7,777
2008	981,863.20	567,026	349,062	632,801	12.80	49,438
2009	13,732.10	7,704	4,743	8,989	12.91	696
2010	677,360.69	368,484	226,839	450,522	12.99	34,682
2011	3,126,995.85	1,641,360	1,010,422	2,116,574	13.12	161,324
2012	507,710.94	256,343	157,805	349,906	13.24	26,428

WEST PENN POWER COMPANY

ACCOUNT 373.10 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-L0						
NET SALVAGE PERCENT.. 0						
2013	700,264.31	338,788	208,558	491,706	13.34	36,860
2014	659,915.94	305,079	187,807	472,109	13.38	35,285
2015	989,225.31	434,171	267,276	721,949	13.42	53,796
2016	1,612,826.05	666,420	410,249	1,202,577	13.49	89,146
2017	896,442.04	345,937	212,959	683,483	13.53	50,516
2018	825,013.99	294,530	181,313	643,701	13.51	47,646
2019	998,778.11	324,603	199,826	798,952	13.50	59,182
2020	979,178.07	284,353	175,048	804,130	13.44	59,831
2021	782,971.27	197,622	121,656	661,315	13.33	49,611
2022	934,809.99	196,310	120,848	813,962	13.17	61,804
2023	925,258.49	150,355	92,559	832,699	12.88	64,651
2024	1,613,674.01	173,631	106,887	1,506,787	12.45	121,027
2025	1,876,219.68	78,426	48,279	1,827,940	11.48	159,228
	27,182,641.03	12,911,420	7,948,343	19,234,298		1,604,136

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.0 5.90

WEST PENN POWER COMPANY

ACCOUNT 373.30 STREET LIGHTING AND SIGNAL SYSTEMS - LED

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-R2						
NET SALVAGE PERCENT.. 0						
2015	96,649.78	50,239	26,190	70,460	9.70	7,264
2016	4,482,982.28	2,154,970	1,123,403	3,359,579	10.26	327,444
2017	6,347,045.98	2,794,604	1,456,849	4,890,197	10.81	452,377
2018	3,058,574.57	1,215,783	633,798	2,424,777	11.37	213,261
2019	1,116,116.32	393,989	205,390	910,726	11.92	76,403
2020	1,120,580.88	342,674	178,639	941,942	12.49	75,416
2021	1,245,038.31	320,473	167,065	1,077,973	12.98	83,049
2022	1,760,298.65	362,974	189,221	1,571,078	13.48	116,549
2023	1,859,123.67	284,074	148,090	1,711,034	13.87	123,362
2024	2,419,681.24	232,773	121,346	2,298,335	14.10	163,002
2025	2,814,329.51	99,627	51,936	2,762,393	13.61	202,968
	26,320,421.19	8,252,180	4,301,927	22,018,494		1,841,095

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.0 6.99

WEST PENN POWER COMPANY

ACCOUNT 389.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
1983	3,637.01	2,102	2,137	1,500	31.03	48
1987	90,209.78	47,577	48,361	41,849	34.50	1,213
1989	23,585.85	11,880	12,076	11,510	35.96	320
1990	137,251.60	67,240	68,349	68,903	36.96	1,864
1993	8,146.57	3,681	3,742	4,405	39.44	112
1994	23,838.30	10,436	10,607	13,231	40.45	327
2007	6,473.97	1,688	1,716	4,758	52.43	91
2014	10.32	2	2	8	59.42	
	293,153.40	144,606	146,990	146,163		3,975

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 36.8 1.36

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ARNOLD SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. 0						
1939	1,027.65	978	970	58	4.41	13
1947	92.06	87	86	6	4.83	1
1948	170,660.72	161,360	160,031	10,629	4.47	2,378
1949	455.83	429	425	30	4.80	6
1950	1,015.17	958	950	65	4.50	14
1951	119.16	112	111	8	4.87	2
1952	1,265.15	1,190	1,180	85	4.62	18
1953	481.22	450	446	35	5.02	7
1954	7,265.83	6,805	6,749	517	4.84	107
1955	795.63	746	740	56	4.69	12
1957	2,591.14	2,414	2,394	197	5.03	39
1958	168.81	157	156	13	4.96	3
1960	203.61	189	187	16	4.92	3
1961	187,584.57	174,229	172,794	14,790	4.94	2,994
1962	1,926.22	1,786	1,771	155	4.99	31
1963	30,923.29	28,604	28,368	2,555	5.07	504
1964	1,268.65	1,178	1,168	100	4.73	21
1968	815.97	751	745	71	5.00	14
1971	666.89	611	606	61	5.02	12
1976	19,926.58	18,049	17,900	2,026	5.15	393
1979	6,258.73	5,646	5,600	659	5.05	130
1981	710.31	635	630	81	5.25	15
1983	1,652.19	1,475	1,463	189	5.12	37
1985	931.21	826	819	112	5.16	22
1988	108,871.38	95,535	94,748	14,123	5.24	2,695
1989	63,924.85	55,998	55,537	8,388	5.17	1,622
1990	3,042.72	2,657	2,635	408	5.15	79
1991	70,984.21	61,714	61,206	9,778	5.18	1,888
1992	50,367.20	43,532	43,174	7,194	5.26	1,368
1993	91,334.17	78,657	78,009	13,325	5.24	2,543
1994	50,125.72	42,948	42,594	7,531	5.26	1,432
2000	90,673.56	75,150	74,531	16,142	5.27	3,063
2002	24,078.23	19,633	19,471	4,607	5.32	866
2004	97,982.96	78,582	77,935	20,048	5.31	3,776
2007	32,809.76	25,434	25,225	7,585	5.37	1,412
2008	7,352.43	5,623	5,577	1,776	5.38	330
2011	273,826.13	199,729	198,084	75,742	5.38	14,078
2012	160,180.79	114,401	113,459	46,722	5.40	8,652
2013	51,608.71	36,064	35,767	15,842	5.39	2,939
2014	378,080.85	257,397	255,277	122,803	5.39	22,783
2015	58,216.31	38,446	38,129	20,087	5.40	3,720

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ARNOLD SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. 0						
2020	26,836.12	13,504	13,393	13,443	5.43	2,476
2023	970,020.21	305,071	302,559	667,461	5.45	122,470
2024	509,544.00	109,909	109,004	400,540	5.45	73,494
	3,558,666.90	2,069,649	2,052,607	1,506,060		278,462
BOYCE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. 0						
1989	744,224.38	524,232	412,470	331,754	15.32	21,655
1990	2,319.78	1,614	1,270	1,050	15.52	68
2006	40,862.48	21,992	17,303	23,559	16.73	1,408
2007	5,408.14	2,832	2,228	3,180	16.83	189
2008	3,882.70	1,970	1,550	2,333	16.98	137
2009	87,429.54	42,989	33,824	53,605	17.06	3,142
2011	180,127.55	82,534	64,938	115,189	17.15	6,717
2013	202,031.16	84,611	66,573	135,458	17.35	7,807
2014	376,080.87	149,643	117,740	258,340	17.40	14,847
2015	255,819.35	96,162	75,661	180,158	17.43	10,336
2016	5,111.54	1,797	1,414	3,698	17.53	211
2020	11,402.67	2,691	2,117	9,285	17.81	521
2023	252,792.47	30,891	24,305	228,487	17.95	12,729
	2,167,492.63	1,043,958	821,395	1,346,097		79,767
BUTLER SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. 0						
1956	266,178.64	240,492	245,264	20,915	7.42	2,819
1958	2,692.53	2,417	2,465	228	7.68	30
1959	4,914.99	4,413	4,501	414	7.57	55
1960	3,858.88	3,463	3,532	327	7.49	44
1961	557.27	500	510	47	7.44	6
1962	675.91	601	613	63	7.93	8
1963	8,709.30	7,730	7,883	826	7.92	104
1964	342.76	304	310	33	7.94	4

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BUTLER SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. 0						
1969	1,744.30	1,528	1,558	186	8.01	23
1971	1,113.77	971	990	124	8.00	16
1972	2,343.11	2,031	2,071	272	8.23	33
1973	2,406.52	2,085	2,126	280	8.11	35
1975	1,420.37	1,219	1,243	177	8.32	21
1977	5,607.91	4,787	4,882	726	8.32	87
1981	222.75	187	191	32	8.41	4
1984	20,861.87	17,315	17,659	3,203	8.50	377
1985	1,327.43	1,097	1,119	209	8.52	25
1986	48,576.81	39,911	40,703	7,874	8.58	918
1987	2,602.08	2,124	2,166	436	8.67	50
1988	42,317.61	34,438	35,121	7,196	8.58	839
1989	72,601.25	58,829	59,996	12,605	8.55	1,474
1990	35,018.97	28,218	28,778	6,241	8.56	729
1991	18,441.67	14,761	15,054	3,388	8.60	394
1992	125,968.43	100,019	102,004	23,965	8.69	2,758
2000	55,863.77	41,451	42,273	13,590	8.87	1,532
2005	36,490.95	25,361	25,864	10,627	9.00	1,181
2007	65,380.38	44,027	44,901	20,480	8.97	2,283
2008	54,461.00	35,933	36,646	17,815	9.02	1,975
2012	80,909.15	48,278	49,236	31,673	9.12	3,473
2013	90,019.42	52,103	53,137	36,883	9.10	4,053
2014	206.04	115	117	89	9.12	10
2015	381,111.62	203,666	207,707	173,404	9.15	18,951
2019	306,449.32	126,686	129,200	177,250	9.22	19,225
2021	42,364.04	13,862	14,137	28,227	9.25	3,052
2023	1,053,746.36	223,605	228,042	825,705	9.28	88,977
2024	169,390.00	23,545	24,012	145,378	9.29	15,649
	3,006,897.18	1,408,072	1,436,011	1,570,886		171,214
CHARLEROI SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2037						
NET SALVAGE PERCENT.. 0						
1962	579,345.30	507,680	565,539	13,806	8.96	1,541
1963	1,847.82	1,617	1,801	47	8.93	5
1965	136.42	119	133	4	8.94	
1967	144.56	125	139	5	9.07	1

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CHARLEROI SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2037						
NET SALVAGE PERCENT.. 0						
1968	454.42	392	437	18	9.17	2
1971	221.47	188	209	12	9.60	1
1973	4,196.29	3,547	3,951	245	9.61	25
1975	347.00	291	324	23	9.74	2
1978	14,887.94	12,375	13,785	1,103	9.65	114
1979	10,655.47	8,820	9,825	830	9.68	86
1984	18,945.38	15,253	16,991	1,954	10.05	194
1985	641.88	515	574	68	10.01	7
1986	62,055.50	49,514	55,157	6,899	10.00	690
1987	27,875.30	22,108	24,628	3,248	10.04	324
1989	16,983.16	13,266	14,778	2,205	10.23	216
1990	5,869.09	4,563	5,083	786	10.16	77
1991	50,092.04	38,711	43,123	6,969	10.14	687
1992	2,755.13	2,104	2,344	411	10.36	40
1993	7,243.82	5,509	6,137	1,107	10.24	108
1994	455,312.48	342,759	381,822	73,490	10.34	7,107
1995	976.17	729	812	164	10.32	16
2000	28,794.64	20,413	22,739	6,055	10.47	578
2004	586,391.55	392,061	436,743	149,648	10.66	14,038
2006	4,777.42	3,083	3,434	1,343	10.71	125
2007	269,670.01	170,620	190,065	79,605	10.74	7,412
2008	22,074.61	13,675	15,234	6,841	10.75	636
2009	4,222.02	2,550	2,841	1,381	10.82	128
2010	96,717.19	56,966	63,458	33,259	10.82	3,074
2011	106,960.17	61,267	68,249	38,711	10.82	3,578
2012	1,116,266.02	617,853	688,268	427,998	10.89	39,302
2013	620,836.66	331,403	369,172	251,664	10.92	23,046
2014	15,065.36	7,727	8,608	6,458	10.92	591
2015	58,565.17	28,656	31,922	26,643	10.96	2,431
2016	315,770.27	146,391	163,075	152,695	10.99	13,894
2018	9,153.80	3,707	4,129	5,024	11.02	456
2020	3,384.71	1,122	1,250	2,135	11.08	193
2023	372,739.35	68,398	76,193	296,546	11.12	26,668
	4,892,375.59	2,956,077	3,292,974	1,599,401		147,393

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CLARION SERVICE CENTER AND POLE YARD						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. 0						
2005	766,745.56	422,784	452,384	314,362	16.68	18,847
2007	10,259.50	5,372	5,748	4,511	16.83	268
2008	45,908.95	23,299	24,930	20,979	16.98	1,236
2018	8,888.17	2,653	2,839	6,049	17.63	343
2020	215,877.47	50,947	54,514	161,364	17.81	9,060
2023	707,127.96	86,411	92,461	614,667	17.95	34,243
	1,754,807.61	591,466	632,876	1,121,932		63,997
CONNELLSVILLE CONFERENCE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2044						
NET SALVAGE PERCENT.. 0						
1929	52,362.02	50,027	52,362			
1940	2,182.19	1,996	2,182			
1994	948,176.96	639,166	721,532	226,645	15.23	14,881
2000	241,326.77	149,526	168,795	72,532	15.65	4,635
2007	13,353.55	7,115	8,032	5,322	16.22	328
2013	18,355.01	7,893	8,910	9,445	16.57	570
2014	6,558.23	2,677	3,022	3,536	16.67	212
2016	707,576.10	256,143	289,151	418,425	16.75	24,981
2018	814,736.28	250,531	282,816	531,920	16.89	31,493
2023	1,568.00	199	225	1,343	17.15	78
	2,806,195.11	1,365,273	1,537,027	1,269,168		77,178
CONNELLSVILLE HAZARDOUS MATERIAL						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2046						
NET SALVAGE PERCENT.. 0						
1991	509,838.09	348,270	298,083	211,755	16.01	13,226
2015	196,589.42	72,030	61,650	134,939	18.15	7,435
	706,427.51	420,300	359,733	346,694		20,661

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CONNELLSVILLE METER LAB AND STOREHOUSE						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2043						
NET SALVAGE PERCENT.. 0						
1927	204,449.57	197,355	204,450			
1928	39,302.84	37,554	39,303			
1930	354.30	338	354			
1939	12,252.05	11,234	12,252			
1941	2,313.77	2,112	2,314			
1942	400.51	365	401			
1943	710.64	645	711			
1945	3,323.69	2,997	3,324			
1947	4,991.71	4,467	4,992			
1948	5,682.83	5,065	5,683			
1949	337.84	300	338			
1950	87.49	77	87			
1951	3,384.33	2,975	3,384			
1952	1,333.40	1,166	1,333			
1953	60,277.60	52,876	60,278			
1954	12,495.97	10,900	12,496			
1955	5,224.20	4,530	5,224			
1956	37,384.86	32,218	37,385			
1957	9,099.40	7,854	9,099			
1958	7,116.91	6,101	7,117			
1959	35,993.78	30,875	35,994			
1960	56.74	48	57			
1961	1,828.34	1,557	1,828			
1962	3,335.98	2,818	3,336			
1963	1,232.03	1,040	1,232			
1969	16,101.63	13,190	16,102			
1972	1,413.87	1,142	1,414			
1981	310.80	238	311			
1992	69,724.21	48,821	69,724			
2000	1,753.99	1,105	1,754			
2002	5,940.24	3,615	5,940			
2005	51,939.77	29,710	51,940			
2007	66,092.90	36,074	66,093			
2013	162,175.40	71,552	161,004	1,172	15.83	74
2014	282.67	119	268	15	15.90	1
	828,706.26	623,033	827,520	1,187		75

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CONNELLSVILLE COVERED STORAGE AND OFFICE						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2043						
NET SALVAGE PERCENT.. 0						
2000	546,597.44	344,247	294,456	252,141	14.99	16,821
2005	12,291.55	7,031	6,014	6,277	15.34	409
2008	1,125.43	597	511	615	15.50	40
2009	9,500.67	4,891	4,184	5,317	15.55	342
2012	23,863.45	11,018	9,424	14,439	15.74	917
2013	4,818,018.48	2,125,710	1,818,255	2,999,764	15.83	189,499
2014	60,428.98	25,368	21,699	38,730	15.90	2,436
2015	128,234.42	50,896	43,535	84,700	15.96	5,307
2016	81,060.33	30,187	25,821	55,239	16.01	3,450
2020	3,136,149.34	795,327	680,294	2,455,856	16.19	151,690
2023	1,217,740.27	161,716	138,326	1,079,414	16.33	66,100
2024	2,017,041.00	169,028	144,580	1,872,461	16.39	114,244
	12,052,051.36	3,726,016	3,187,098	8,864,953		551,255
CONNELLSVILLE QUONSET STOREHOUSE						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2024						
NET SALVAGE PERCENT.. 0						
1948	32,576.28	32,576	32,576			
1950	1,236.76	1,237	1,237			
1955	150.34	150	150			
1958	5,550.78	5,551	5,551			
1959	61.34	61	61			
1960	980.80	981	981			
1965	340.75	341	341			
1997	26,915.85	26,916	26,916			
2000	25,221.07	25,221	25,221			
2007	28,050.11	28,050	28,050			
2008	53,704.61	53,705	53,705			
2014	18,506.33	18,506	18,506			
	193,295.02	193,295	193,295			

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CONNELLSVILLE GENERAL AND TRANSFORMER SHOP						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2038						
NET SALVAGE PERCENT.. 0						
1954	141,936.32	125,841	133,843	8,094	9.15	885
1955	1,314.64	1,168	1,242	72	8.87	8
1956	44,076.98	38,902	41,376	2,701	9.24	292
1957	117.37	104	111	7	9.02	1
1958	3,333.73	2,925	3,111	223	9.42	24
1960	1,435.93	1,260	1,340	96	9.13	11
1962	157.05	137	146	11	9.49	1
1964	1,547.58	1,342	1,427	120	9.42	13
1965	432.75	372	396	37	9.92	4
1970	6,409.35	5,443	5,789	620	9.86	63
1971	1,753.91	1,482	1,576	178	10.01	18
1980	1,098.00	894	951	147	10.37	14
1983	1,133.26	905	963	171	10.69	16
2001	4,162.02	2,845	3,026	1,136	11.34	100
2003	7,187.49	4,771	5,074	2,113	11.40	185
2005	24,696.33	15,845	16,853	7,844	11.45	685
2007	56,357.92	34,716	36,923	19,434	11.53	1,686
2008	259,944.47	156,487	166,437	93,507	11.57	8,082
2010	362,339.18	206,678	219,820	142,519	11.67	12,212
2014	992.41	490	521	471	11.81	40
2015	145,223.55	68,313	72,657	72,567	11.82	6,139
2016	436,562.55	194,096	206,438	230,125	11.87	19,387
2018	666,296.98	257,324	273,686	392,611	11.92	32,937
2023	1,282.32	221	235	1,047	12.03	87
	2,169,792.09	1,122,561	1,193,941	975,852		82,890
CONNELLSVILLE OIL STORAGE/WATER SEPARATOR						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2028						
NET SALVAGE PERCENT.. 0						
1954	2,629.39	2,538	2,629			
1957	1,226.60	1,185	1,227			
1985	259,569.21	244,930	259,569			
2003	263,777.67	237,980	263,778			
	527,202.87	486,633	527,203			

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CONNELLSVILLE GARAGE						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2046						
NET SALVAGE PERCENT.. 0						
1991	2,129,356.65	1,454,564	1,334,166	795,190	16.01	49,668
1994	69,177.02	45,546	41,776	27,401	16.34	1,677
2008	82,463.78	41,133	37,728	44,735	17.59	2,543
2012	42,693.34	18,328	16,811	25,882	17.95	1,442
2014	122,705.96	47,696	43,748	78,958	18.09	4,365
2015	196,589.40	72,030	66,068	130,521	18.15	7,191
2018	1,051,095.56	304,292	279,105	771,991	18.41	41,933
2023	410,430.53	48,349	44,347	366,083	18.73	19,545
	4,104,512.24	2,031,938	1,863,750	2,240,762		128,364
CONNELLSVILLE WEST SIDE COMPLEX						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2037						
NET SALVAGE PERCENT.. 0						
1927	8,507.80	8,213	8,508			
1938	23.82	22	24			
1939	23.62	22	24			
1942	82.66	76	83			
1953	9.25	8	9			
1954	99.76	89	100			
1955	990.28	887	990			
1956	7,455.80	6,633	7,456			
1957	623.73	555	624			
1958	3,135.17	2,772	3,135			
1959	4,418.55	3,908	4,419			
1960	11,602.18	10,259	11,602			
1964	10,951.46	9,564	10,951			
1974	1,789.26	1,511	1,789			
1978	3,938.07	3,273	3,938			
1986	2,262.79	1,805	2,263			
1987	124,424.30	98,681	124,424			
1988	167,915.07	132,233	167,114	801	10.12	79
1990	93,394.42	72,605	91,757	1,637	10.16	161
1991	48,438.98	37,434	47,309	1,130	10.14	111
1992	258.55	197	249	10	10.36	1
1993	2,057.10	1,564	1,977	81	10.24	8
1994	274,029.35	206,289	260,705	13,324	10.34	1,289
2002	188,176.35	129,578	163,759	24,418	10.63	2,297

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CONNELLSVILLE WEST SIDE COMPLEX						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2037						
NET SALVAGE PERCENT.. 0						
2005	551.71	363	459	93	10.65	9
2006	87,861.84	56,706	71,664	16,198	10.71	1,512
2007	633,245.85	400,655	506,342	126,904	10.74	11,816
2008	207,314.24	128,431	162,309	45,005	10.75	4,187
2010	116,110.86	68,389	86,429	29,682	10.82	2,743
2011	5,448.52	3,121	3,944	1,504	10.82	139
2023	122,934.78	22,559	28,510	94,425	11.12	8,491
	2,128,076.12	1,408,402	1,772,865	355,211		32,843
DUNBAR STORAGE FACILITY						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. 0						
1984	1,597,505.16	1,345,738	1,147,236	450,270	7.76	58,024
1990	6,941.16	5,692	4,852	2,089	7.79	268
1991	3,500.00	2,850	2,430	1,070	7.87	136
1994	23,837.64	19,072	16,259	7,579	7.87	963
1995	4,625.23	3,668	3,127	1,498	7.96	188
2003	6,222.00	4,578	3,903	2,319	8.08	287
2007	74,302.64	51,685	44,061	30,241	8.10	3,733
2008	9,342.20	6,376	5,436	3,907	8.14	480
2013	11,373.70	6,867	5,854	5,520	8.20	673
2014	37,205.71	21,691	18,491	18,714	8.22	2,277
2015	907,600.15	508,891	433,827	473,773	8.23	57,567
	2,682,455.59	1,977,108	1,685,476	996,980		124,596
JEANETTE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. 0						
1979	3,714.33	2,781	3,714			
1983	6,003.30	4,337	5,894	109	16.32	7
1985	4,070.21	2,901	3,943	128	16.32	8
1987	24,811.09	17,288	23,496	1,315	16.75	79
1988	13,024.47	8,987	12,214	810	16.85	48
1989	564,831.25	385,554	523,999	40,832	16.97	2,406

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JEANETTE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. 0						
1990	139,802.47	94,297	128,157	11,645	17.13	680
1991	20,684.98	13,844	18,815	1,870	17.05	110
1992	336,093.59	221,822	301,474	34,620	17.26	2,006
1993	796,997.54	520,599	707,536	89,462	17.25	5,186
1994	20,609.31	13,244	18,000	2,610	17.52	149
1997	14,308.82	8,809	11,972	2,337	17.80	131
1998	47,448.13	28,706	39,014	8,434	17.95	470
2001	23,118.02	13,254	18,013	5,105	18.24	280
2005	653,205.69	342,802	465,895	187,310	18.56	10,092
2006	13,473.23	6,883	9,355	4,119	18.67	221
2007	12,234.74	6,066	8,244	3,991	18.81	212
2008	381,310.63	183,487	249,374	131,937	18.87	6,992
2010	31,947.83	14,313	19,453	12,495	19.10	654
2011	158,912.57	68,428	92,999	65,913	19.17	3,438
2013	2,165,060.47	849,786	1,154,927	1,010,133	19.35	52,203
2014	60,720.29	22,552	30,650	30,070	19.46	1,545
2015	54,586.46	19,029	25,862	28,725	19.62	1,464
2018	312,522.53	85,787	116,591	195,931	19.82	9,886
2020	191,276.08	41,239	56,047	135,229	20.01	6,758
2023	606.40	67	91	515	20.23	25
2024	2,075,987.00	142,828	194,115	1,881,872	20.29	92,749
	8,127,361.43	3,119,690	4,239,844	3,887,517		197,799
JEANETTE SERVICE CENTER GARAGE						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2046						
NET SALVAGE PERCENT.. 0						
1991	704,755.57	481,419	431,843	272,913	16.01	17,046
2002	54,199.92	31,333	28,106	26,094	17.15	1,522
2016	84,713.63	28,972	25,988	58,725	18.28	3,213
2020	77,800.90	17,801	15,968	61,833	18.54	3,335
2023	150.10	18	16	134	18.73	7
	921,620.12	559,543	501,922	419,698		25,123

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JEFFERSON SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. 0						
1959	224.02	209	212	12	4.93	2
1961	318,738.41	296,044	300,924	17,814	4.94	3,606
1962	6,834.28	6,336	6,440	394	4.99	79
1963	868.17	803	816	52	5.07	10
1965	750.74	695	706	44	4.86	9
1966	143.04	132	134	9	5.02	2
1971	1,380.13	1,264	1,285	95	5.02	19
1972	565.63	517	526	40	4.98	8
1973	403.47	369	375	28	4.97	6
1980	2,694.80	2,416	2,456	239	5.26	45
1983	43,619.36	38,930	39,572	4,048	5.12	791
1984	52,653.38	46,761	47,532	5,122	5.23	979
1986	523.94	464	472	52	5.14	10
1987	54,312.11	47,882	48,671	5,641	5.17	1,091
1988	33,261.63	29,187	29,668	3,594	5.24	686
1989	32,201.81	28,209	28,674	3,528	5.17	682
1990	3,002.67	2,622	2,665	337	5.15	65
1991	30,447.94	26,471	26,907	3,541	5.18	684
1992	2,862.83	2,474	2,515	348	5.26	66
1993	262,910.32	226,418	230,150	32,760	5.24	6,252
1994	5,657.94	4,848	4,928	730	5.26	139
1998	65,202.85	54,692	55,594	9,609	5.29	1,816
2000	36,329.72	30,110	30,606	5,723	5.27	1,086
2006	15,972.48	12,521	12,727	3,245	5.38	603
2007	1,071.15	830	844	227	5.37	42
2008	11,366.85	8,693	8,836	2,531	5.38	470
2009	197,221.72	148,705	151,156	46,065	5.38	8,562
2010	9,813.55	7,286	7,406	2,407	5.38	447
2011	225,284.31	164,322	167,031	58,254	5.38	10,828
2013	506,255.41	353,771	359,603	146,653	5.39	27,208
2014	872.52	594	604	269	5.39	50
2015	45,127.55	29,802	30,293	14,834	5.40	2,747
2016	24,376.66	15,538	15,794	8,583	5.40	1,589
2018	290,925.49	168,882	171,666	119,260	5.42	22,004
2020	2,916.24	1,467	1,491	1,425	5.43	262
2023	531.28	167	170	362	5.45	66
	2,287,324.40	1,760,431	1,789,451	497,874		93,011

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
KITTANNING SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2046						
NET SALVAGE PERCENT.. 0						
1965	343,316.59	282,481	343,317			
1966	192.62	158	193			
1967	429.02	349	429			
1970	6,504.28	5,198	6,504			
1973	417.02	328	417			
1976	711.60	549	712			
1977	1,774.17	1,360	1,774			
1978	8,974.56	6,864	8,975			
1979	120.70	91	121			
1980	524.02	393	524			
1981	1,317.98	985	1,314	4	15.02	
1984	13,007.69	9,501	12,676	331	15.32	22
1985	4,671.49	3,387	4,519	152	15.36	10
1986	27,394.64	19,587	26,133	1,261	15.75	80
1987	203,406.17	144,093	192,252	11,154	15.85	704
1988	111,762.73	78,793	105,127	6,635	15.69	423
1989	37,530.30	26,166	34,911	2,619	15.85	165
1990	218,146.92	150,238	200,451	17,696	16.05	1,103
1991	44,533.02	30,421	40,588	3,945	16.01	246
1992	515,351.36	347,038	463,026	52,326	16.25	3,220
1994	3,983.87	2,623	3,500	484	16.34	30
1996	2,889.65	1,850	2,468	421	16.58	25
2007	111,722.14	57,246	76,379	35,343	17.60	2,008
2008	28,344.84	14,138	18,863	9,482	17.59	539
2009	82,044.18	39,529	52,740	29,304	17.75	1,651
2011	150,258.37	67,316	89,814	60,444	17.86	3,384
2013	3,318.17	1,360	1,815	1,504	17.99	84
2014	276.61	108	144	133	18.09	7
2015	36,490.30	13,370	17,839	18,652	18.15	1,028
2016	37,138.75	12,701	16,946	20,193	18.28	1,105
2017	877,481.59	278,162	371,130	506,352	18.31	27,654
2018	134,182.74	38,846	51,829	82,354	18.41	4,473
2020	36,735.18	8,405	11,214	25,521	18.54	1,377
2023	199,682.75	23,523	31,385	168,298	18.73	8,985
2024	624,426.00	46,208	61,652	562,774	18.78	29,967
	3,869,062.02	1,713,365	2,251,681	1,617,381		88,290

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
KITTANNING SERVICE CENTER GARAGE						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2046						
NET SALVAGE PERCENT.. 0						
1991	733,303.03	500,919	481,901	251,402	16.01	15,703
2014	56.89	22	21	36	18.09	2
2016	6,940.97	2,374	2,284	4,657	18.28	255
2018	4,767.37	1,380	1,328	3,440	18.41	187
2020	865.02	198	190	675	18.54	36
	745,933.28	504,893	485,725	260,209		16,183
LATROBE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2033						
NET SALVAGE PERCENT.. 0						
1958	116,571.20	107,012	99,501	17,070	6.03	2,831
1959	1,758.76	1,602	1,490	269	6.50	41
1960	348.12	317	295	53	6.45	8
1961	305.05	277	258	47	6.43	7
1962	1,736.30	1,577	1,466	270	6.43	42
1963	3,382.77	3,065	2,850	533	6.47	82
1964	314.28	284	264	50	6.53	8
1966	1,551.34	1,394	1,296	255	6.73	38
1969	4,896.19	4,399	4,090	806	6.39	126
1970	4,080.60	3,646	3,390	691	6.61	105
1971	215.93	193	179	36	6.48	6
1972	48.12	43	40	8	6.74	1
1973	7,220.36	6,406	5,956	1,264	6.67	190
1975	15,280.18	13,505	12,557	2,723	6.64	410
1976	238.19	210	195	43	6.68	6
1977	11,668.43	10,243	9,524	2,144	6.75	318
1978	339.30	297	276	63	6.85	9
1980	1,642.93	1,428	1,328	315	6.86	46
1981	292.68	254	236	57	6.78	8
1982	92.10	80	74	18	6.75	3
1987	3,397.52	2,878	2,676	722	6.95	104
1988	15,215.09	12,838	11,937	3,278	6.94	472
1989	119,679.73	100,471	93,419	26,261	6.98	3,762
1991	332,302.63	276,276	256,885	75,418	7.00	10,774
1992	18,461.80	15,275	14,203	4,259	6.99	609
1993	76,083.22	62,556	58,165	17,918	7.03	2,549
1995	64,484.02	52,316	48,644	15,840	7.09	2,234

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LATROBE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2033						
NET SALVAGE PERCENT.. 0						
1998	25,087.66	19,940	18,540	6,547	7.10	922
2007	1,027.32	739	687	340	7.21	47
2008	46,947.35	33,192	30,862	16,085	7.25	2,219
2009	208,600.39	144,894	134,724	73,876	7.25	10,190
2014	127,035.61	77,720	72,265	54,771	7.30	7,503
2015	9,421.00	5,559	5,169	4,252	7.29	583
2016	492,763.13	278,510	258,962	233,801	7.31	31,984
2019	360,309.55	169,093	157,225	203,085	7.35	27,631
2020	123,022.34	52,641	48,946	74,076	7.35	10,078
2021	61,722.77	23,418	21,774	39,948	7.36	5,428
2023	879.84	223	207	672	7.38	91
2024	2,547,223.00	429,971	399,792	2,147,431	7.39	290,586
	4,805,646.80	1,914,742	1,780,349	3,025,298		412,051
MCCONNELLSBURG SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. 0						
1990	629,294.31	437,863	285,163	344,132	15.52	22,173
1994	75,707.42	50,315	32,768	42,939	15.90	2,701
2003	15,464.57	8,908	5,801	9,663	16.56	584
2006	41,940.97	22,573	14,701	27,240	16.73	1,628
2008	1,726.74	876	571	1,156	16.98	68
2010	59,442.10	28,283	18,420	41,023	17.07	2,403
2011	117,223.37	53,712	34,980	82,243	17.15	4,796
2013	472,015.19	197,680	128,741	343,274	17.35	19,785
2014	189.68	75	49	141	17.40	8
2018	19,661.99	5,869	3,822	15,840	17.63	898
2020	39,350.68	9,287	6,048	33,302	17.81	1,870
	1,472,017.02	815,441	531,064	940,953		56,914

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PLEASANT VALLEY SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. 0						
1960	279,298.07	252,458	264,085	15,213	6.96	2,186
1961	911.33	823	861	50	6.93	7
1963	7,088.79	6,380	6,674	415	6.94	60
1964	212.49	191	200	13	6.99	2
1965	278.63	249	260	18	7.07	3
1974	5,821.29	5,097	5,332	490	7.32	67
1979	4,218.54	3,629	3,796	422	7.56	56
1981	11,172.30	9,546	9,986	1,187	7.58	157
1982	7,532.74	6,389	6,683	849	7.78	109
1983	2,994.99	2,533	2,650	345	7.75	45
1985	2,005.70	1,682	1,759	246	7.81	31
1988	17,275.02	14,318	14,977	2,298	7.75	297
1989	38,568.68	31,815	33,280	5,288	7.75	682
1990	56,979.31	46,723	48,875	8,104	7.79	1,040
1993	213.07	172	180	33	7.82	4
1994	828,750.72	663,083	693,623	135,128	7.87	17,170
1995	2,259.35	1,792	1,875	385	7.96	48
1998	15,716.73	12,188	12,749	2,967	7.96	373
2000	44,505.73	33,931	35,494	9,012	7.95	1,134
2006	46,854.95	33,075	34,598	12,257	8.12	1,509
2007	148,298.57	103,156	107,907	40,391	8.10	4,987
2008	61,497.04	41,972	43,905	17,592	8.14	2,161
2011	176,922.43	113,124	118,334	58,588	8.18	7,162
2013	72,574.02	43,820	45,838	26,736	8.20	3,260
2014	289,620.95	168,849	176,626	112,995	8.22	13,746
2015	51,506.20	28,880	30,210	21,296	8.23	2,588
2016	56,015.21	29,957	31,337	24,678	8.26	2,988
2018	294,742.05	140,150	146,605	148,137	8.27	17,913
2019	193,475.41	85,013	88,928	104,547	8.29	12,611
2020	25,205.06	10,037	10,499	14,706	8.31	1,770
2023	521,450.66	120,351	125,894	395,557	8.33	47,486
	3,263,966.03	2,011,383	2,104,022	1,159,944		141,652

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ST. MARYS SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. 0						
1960	174.01	146	155	19	12.62	2
1962	522,506.15	431,329	457,835	64,671	13.42	4,819
1963	141.85	117	124	18	13.26	1
1964	4,308.66	3,524	3,741	568	13.68	42
1966	733.08	593	629	104	14.03	7
1982	453.63	332	352	101	16.02	6
1985	22,640.38	16,138	17,130	5,511	16.32	338
1986	7,941.01	5,583	5,926	2,015	16.68	121
1987	10,391.97	7,241	7,686	2,706	16.75	162
1988	8,350.36	5,762	6,116	2,234	16.85	133
1989	35,636.62	24,326	25,821	9,816	16.97	578
1990	25,404.88	17,136	18,189	7,216	17.13	421
1991	8,056.68	5,392	5,723	2,333	17.05	137
1993	24,219.23	15,820	16,792	7,427	17.25	431
1994	530,089.86	340,636	361,569	168,521	17.52	9,619
1995	22,050.15	13,989	14,849	7,201	17.58	410
1996	1,412.25	883	937	475	17.67	27
2000	38,801.97	22,660	24,053	14,749	18.17	812
2007	124,573.56	61,764	65,560	59,014	18.81	3,137
2008	8,185.88	3,939	4,181	4,005	18.87	212
2010	107,852.92	48,318	51,287	56,566	19.10	2,962
2013	514,442.93	201,919	214,327	300,116	19.35	15,510
2014	755.09	280	297	458	19.46	24
2015	65,820.77	22,945	24,355	41,466	19.62	2,113
2016	1,425,914.96	464,563	493,111	932,804	19.66	47,447
2021	487,362.14	89,285	94,772	392,590	20.07	19,561
2022	132,615.95	19,627	20,833	111,783	20.14	5,550
2023	208,459.07	22,930	24,339	184,120	20.23	9,101
	4,339,296.01	1,847,177	1,960,690	2,378,606		123,683

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ST. MARYS SERVICE CENTER GARAGE						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. 0						
1993	967,008.96	631,650	476,707	490,302	17.25	28,423
2014	571,200.70	212,144	160,105	411,095	19.46	21,125
2016	182,237.49	59,373	44,809	137,429	19.66	6,990
2022	64,681.76	9,573	7,225	57,457	20.14	2,853
	1,785,128.91	912,740	688,846	1,096,283		59,391
STATE COLLEGE SERVICE CENTER GARAGE						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2046						
NET SALVAGE PERCENT.. 0						
1991	1,181,849.96	807,322	792,409	389,441	16.01	24,325
1993	27,648.55	18,419	18,079	9,570	16.28	588
1994	52,211.15	34,376	33,741	18,470	16.34	1,130
2014	119.51	46	45	74	18.09	4
2015	182,948.63	67,032	65,794	117,155	18.15	6,455
2018	160,399.56	46,436	45,578	114,821	18.41	6,237
2020	41,861.03	9,578	9,401	32,460	18.54	1,751
2023	314,261.63	37,020	36,336	277,925	18.73	14,838
	1,961,300.02	1,020,229	1,001,383	959,917		55,328
WASHINGTON SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2033						
NET SALVAGE PERCENT.. 0						
2000	30,580.09	23,938	20,326	10,255	7.07	1,450
2004	60,876.34	45,682	38,788	22,088	7.15	3,089
2006	36,465.77	26,664	22,640	13,826	7.17	1,928
2007	32,182.44	23,158	19,663	12,519	7.21	1,736
2008	8,986.37	6,353	5,394	3,592	7.25	495
2009	21,900.70	15,212	12,916	8,984	7.25	1,239
2010	281,674.99	192,102	163,112	118,563	7.23	16,399
2011	63,710.61	42,495	36,082	27,628	7.24	3,816
2013	18,387.15	11,630	9,875	8,512	7.26	1,172
2014	309.12	189	160	149	7.30	20
2015	59,016.66	34,826	29,570	29,446	7.29	4,039
2016	286,658.42	162,019	137,569	149,089	7.31	20,395

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WASHINGTON SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2033						
NET SALVAGE PERCENT.. 0						
2018	270,300.10	136,637	116,017	154,283	7.34	21,019
2020	9,207.90	3,940	3,345	5,862	7.35	798
2023	3,106,113.40	785,847	667,257	2,438,857	7.38	330,468
2024	8,341,729.00	1,408,084	1,195,593	7,146,136	7.39	967,001
	12,628,099.06	2,918,776	2,478,310	10,149,789		1,375,064
WAYNESBORO SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2047						
NET SALVAGE PERCENT.. 0						
1966	520,895.13	424,634	432,505	88,390	13.49	6,552
1967	2,014.29	1,638	1,668	346	13.44	26
1974	1,665.88	1,295	1,319	347	14.73	24
1975	42,702.46	32,992	33,604	9,099	14.86	612
1983	1,445.76	1,057	1,077	369	15.64	24
1989	18,036.62	12,442	12,673	5,364	16.41	327
1990	180,337.42	122,918	125,196	55,141	16.58	3,326
1991	39,856.72	26,951	27,451	12,406	16.52	751
1993	517.16	341	347	170	16.76	10
1998	197,737.36	121,253	123,500	74,237	17.35	4,279
2000	12,772.14	7,556	7,696	5,076	17.60	288
2005	69,811.06	37,209	37,899	31,912	17.96	1,777
2008	10,369.66	5,062	5,156	5,214	18.34	284
2009	7,919.65	3,751	3,821	4,099	18.34	224
2011	39,440.58	17,330	17,651	21,789	18.50	1,178
2014	85,109.59	32,299	32,898	52,212	18.80	2,777
2015	134,563.30	48,039	48,929	85,634	18.91	4,529
2016	15,856.61	5,287	5,385	10,472	18.99	551
2017	62,260.99	19,214	19,570	42,691	19.05	2,241
2018	1,908,965.33	536,801	546,751	1,362,215	19.17	71,060
2020	39,272.73	8,703	8,864	30,408	19.32	1,574
2023	3,673.88	418	426	3,248	19.48	167
	3,395,224.32	1,467,190	1,494,385	1,900,839		102,581

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WAYNESBORO SERVICE CENTER GARAGE						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2047						
NET SALVAGE PERCENT.. 0						
1992	773,680.91	515,736	437,666	336,015	16.75	20,061
2008	8,836.24	4,314	3,661	5,175	18.34	282
2015	180,402.37	64,404	54,655	125,748	18.91	6,650
	962,919.52	584,454	495,982	466,938		26,993
GREENSBURG (NEW)						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2075						
NET SALVAGE PERCENT.. 0						
2025	25,690,279.06	380,216	51,274	25,639,006	33.40	767,635
	25,690,279.06	380,216	51,274	25,639,006		767,635
MINOR STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
1985	22,037.79	17,494	8,388	13,650	10.52	1,298
1986	410,418.40	320,988	153,909	256,509	11.01	23,298
1987	200,643.84	154,496	74,079	126,565	11.50	11,006
1989	66,621.21	49,606	23,785	42,836	12.52	3,421
1991	416,236.79	297,276	142,540	273,697	13.81	19,819
1993	43,034.29	29,513	14,151	28,883	14.89	1,940
1995	7,682.95	5,015	2,405	5,278	16.23	325
1998	39,270.96	23,649	11,339	27,932	18.16	1,538
2004	13,414.86	6,605	3,167	10,248	22.17	462
2005	28,096.27	13,247	6,352	21,745	22.98	946
2007	19,981.61	8,612	4,129	15,852	24.42	649
2008	322,805.93	132,738	63,646	259,160	25.06	10,342
2009	85,447.04	33,273	15,954	69,493	25.87	2,686
2010	266,086.30	97,760	46,875	219,212	26.69	8,213
2011	64,382.59	22,315	10,700	53,683	27.34	1,964
2013	1,852,084.71	557,848	267,481	1,584,604	29.00	54,642
2014	242,306.92	67,701	32,462	209,845	29.65	7,077
2018	20,424.17	3,799	1,822	18,603	32.82	567
2019	524.59	85	41	484	33.66	14

WEST PENN POWER COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MINOR STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
2020	27,883.86	3,834	1,838	26,046	34.50	755
2024	2,400,429.52	92,657	44,428	2,356,002	37.41	62,978
2025	4,427,128.70	57,995	27,808	4,399,321	37.67	116,786
	10,976,943.30	1,996,506	957,298	10,019,645		330,726
	130,811,075.38	44,950,557	44,195,993	86,615,080		5,631,119
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					15.4	4.30

WEST PENN POWER COMPANY

ACCOUNT 391.10 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 16-SQUARE						
NET SALVAGE PERCENT.. 0						
2010	172,483.05	167,093	171,177	1,306	0.50	1,306
2012	282.59	238	244	39	2.50	16
2013	2,278,326.01	1,779,942	1,823,446	454,880	3.50	129,966
2014	104,871.18	75,376	77,218	27,653	4.50	6,145
2015	50,295.58	33,006	33,813	16,483	5.50	2,997
2016	140,284.52	83,294	85,330	54,955	6.50	8,455
2017	351,119.59	186,532	191,091	160,029	7.50	21,337
2019	70,746.72	28,741	29,443	41,304	9.50	4,348
2020	74,502.51	25,610	26,236	48,267	10.50	4,597
2023	5,077.58	793	812	4,265	13.50	316
	3,247,989.33	2,380,625	2,438,810	809,179		179,483

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.5 5.53

WEST PENN POWER COMPANY

ACCOUNT 391.20 OFFICE FURNITURE AND EQUIPMENT - INFORMATION SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 7-SQUARE						
NET SALVAGE PERCENT.. 0						
2019	1,080,612.35	1,003,424	943,786	136,826	0.50	136,826
2020	1,756,241.23	1,379,896	1,297,882	458,359	1.50	305,573
2021	355,238.83	228,369	214,796	140,443	2.50	56,177
2022	1,280,540.38	640,270	602,216	678,324	3.50	193,807
2023	2,073,055.45	740,371	696,367	1,376,688	4.50	305,931
2024	1,009,947.70	216,422	203,559	806,389	5.50	146,616
2025	3,358,280.42	239,882	225,625	3,132,656	6.50	481,947
	10,913,916.36	4,448,634	4,184,231	6,729,686		1,626,877

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.1 14.91

WEST PENN POWER COMPANY

ACCOUNT 391.30 OFFICE FURNITURE AND EQUIPMENT - DATA HANDLING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 16-SQUARE						
NET SALVAGE PERCENT.. 0						
2010	10,865.00	10,525	10,865			
2014	95.30	68	95			
	10,960.30	10,593	10,960			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					0.0	0.00

WEST PENN POWER COMPANY

ACCOUNT 391.50 OFFICE FURNITURE AND EQUIPMENT - SMART METERS HARDWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2021	376,068.73	338,462	339,930	36,139	0.50	36,139
2022	345,179.51	241,626	242,674	102,506	1.50	68,337
2024	3,165,557.35	949,667	953,785	2,211,772	3.50	631,935
2025	1,094,625.66	109,463	109,937	984,688	4.50	218,820
	4,981,431.25	1,639,218	1,646,326	3,335,105		955,231

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.5 19.18

WEST PENN POWER COMPANY

ACCOUNT 392.10 TRANSPORTATION EQUIPMENT - AUTOS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 8-S2						
NET SALVAGE PERCENT.. 0						
2010	2,235.15	2,235	2,235			
2012	695.94	680	696			
2019	3,679,765.74	2,695,796	2,814,917	864,849	2.37	364,915
2020	398,451.63	263,416	275,056	123,396	2.82	43,757
2021	2,325,838.34	1,333,403	1,392,323	933,515	3.35	278,661
2022	558,363.11	261,481	273,035	285,328	3.97	71,871
2023	975,910.80	338,153	353,095	622,816	4.72	131,953
2025	1,173,971.22	83,469	87,158	1,086,813	6.53	166,434
	9,115,231.93	4,978,633	5,198,515	3,916,717		1,057,591

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.7 11.60

WEST PENN POWER COMPANY

ACCOUNT 392.20 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 12-S1						
NET SALVAGE PERCENT.. 0						
1956	6,289.06	6,289	6,289			
2005	184,754.87	177,254	173,986	10,769	0.87	10,769
2009	84,861.66	75,612	74,218	10,644	2.02	5,269
2012	196,726.40	161,473	158,496	38,230	2.95	12,959
2013	99,434.73	78,802	77,349	22,086	3.27	6,754
2014	349,844.51	266,337	261,428	88,417	3.61	24,492
2015	464,791.02	337,717	331,491	133,300	3.95	33,747
	1,386,702.25	1,103,484	1,083,257	303,445		93,990
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					3.2	6.78

WEST PENN POWER COMPANY

ACCOUNT 392.30 TRANSPORTATION EQUIPMENT - MEDIUM AND HEAVY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. 0						
1989	95,594.42	95,594	95,594			
1990	63,610.08	63,610	63,610			
2014	574,099.21	450,898	353,100	220,999	3.14	70,382
2015	72,333.90	55,140	43,181	29,153	3.27	8,915
	805,637.61	665,242	555,485	250,153		79,297

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.2 9.84

WEST PENN POWER COMPANY

ACCOUNT 392.40 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 24-S1						
NET SALVAGE PERCENT.. 0						
1967	1,236.16	1,236	1,236			
1969	1,465.34	1,465	1,465			
1987	31,973.83	30,036	31,974			
1989	51,302.94	47,373	51,303			
1990	46,561.02	42,482	46,561			
1993	618.09	546	618			
1997	3,956.47	3,327	3,956			
2005	6,777.68	4,863	6,609	169	8.07	21
2006	12,097.76	8,445	11,478	620	8.43	74
2014	4,219.34	2,101	2,856	1,363	11.59	118
2015	277,831.68	129,247	175,663	102,168	12.07	8,465
	438,040.31	271,121	333,719	104,321		8,678

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.0 1.98

WEST PENN POWER COMPANY

ACCOUNT 392.60 TRANSPORTATION EQUIPMENT - ALL TERRAIN VEHICLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 11-S2.5						
NET SALVAGE PERCENT.. 0						
2009	108,472.45	102,919	108,472			
2013	13,080.24	11,445	12,198	882	1.79	493
2014	58,348.88	49,457	52,709	5,640	2.07	2,725
2015	20,957.19	17,055	18,176	2,781	2.40	1,159
	200,858.76	180,876	191,555	9,304		4,377

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.1 2.18

WEST PENN POWER COMPANY

ACCOUNT 393.00 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
2002	7,185.99	6,755	6,789	397	1.50	265
2003	7,259.27	6,533	6,565	694	2.50	278
2005	189,173.30	155,122	155,894	33,279	4.50	7,395
2006	13,185.36	10,285	10,336	2,849	5.50	518
2007	2,638.05	1,952	1,961	677	6.50	104
2014	23.66	11	12	12	13.50	1
	219,465.63	180,658	181,557	37,909		8,561

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.4 3.90

WEST PENN POWER COMPANY

ACCOUNT 394.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	1,869,274.64	1,806,972	1,797,278	71,997	0.50	71,997
2012	186,616.14	167,955	167,054	19,562	1.50	13,041
2013	830,614.01	692,176	688,463	142,151	2.50	56,860
2014	5,562,646.74	4,264,714	4,241,836	1,320,811	3.50	377,375
2015	64,550.14	45,185	44,943	19,607	4.50	4,357
2016	300,974.63	190,616	189,593	111,382	5.50	20,251
2017	477,366.90	270,510	269,059	208,308	6.50	32,047
2018	1,528,191.07	764,096	759,997	768,194	7.50	102,426
2019	717,478.10	310,905	309,237	408,241	8.50	48,028
2020	1,102,439.09	404,231	402,062	700,377	9.50	73,724
2021	640,941.54	192,282	191,251	449,691	10.50	42,828
2022	2,403,582.36	560,828	557,819	1,845,763	11.50	160,501
2023	1,723,954.87	287,332	285,791	1,438,164	12.50	115,053
2024	1,927,136.00	192,714	191,680	1,735,456	13.50	128,552
2025	1,045,378.22	34,842	34,655	1,010,723	14.50	69,705
	20,381,144.45	10,185,358	10,130,718	10,250,426		1,316,745

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.8 6.46

WEST PENN POWER COMPANY

ACCOUNT 395.00 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 23-SQUARE						
NET SALVAGE PERCENT.. 0						
2003	20,665.59	20,216	20,666			
2004	26,690.36	24,950	25,946	744	1.50	496
2005	125,933.64	112,245	116,726	9,208	2.50	3,683
2006	32,005.88	27,136	28,219	3,787	3.50	1,082
2007	21,924.82	17,635	18,339	3,586	4.50	797
2009	156,859.83	112,530	117,023	39,836	6.50	6,129
	384,080.12	314,712	326,919	57,161		12,187

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.7 3.17

WEST PENN POWER COMPANY

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S0.5						
NET SALVAGE PERCENT.. 0						
1990	104,884.79	100,532	104,885			
1991	18,488.29	17,542	18,488			
2000	45,066.70	38,153	43,165	1,902	4.62	412
2005	12,338.96	9,460	10,703	1,636	6.24	262
2007	21,264.26	15,500	17,536	3,728	6.88	542
2013	7,169.49	4,186	4,736	2,433	8.91	273
2014	30.60	17	19	12	9.29	1
2015	9,992.30	5,204	5,888	4,104	9.66	425
2016	42,471.94	20,658	23,372	19,100	10.03	1,904
2021	3,763.02	1,026	1,160	2,603	12.00	217
	265,470.35	212,278	229,952	35,518		4,036

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.8 1.52

WEST PENN POWER COMPANY

ACCOUNT 397.00 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 12-SQUARE						
NET SALVAGE PERCENT.. 0						
2014	7,902,182.38	7,572,898	7,430,242	471,940	0.50	471,940
2015	41,900.90	36,663	35,972	5,929	1.50	3,953
2016	705,912.09	558,849	548,322	157,590	2.50	63,036
2017	1,249,858.19	885,312	868,635	381,223	3.50	108,921
2018	3,445,009.99	2,153,131	2,112,571	1,332,439	4.50	296,098
2019	2,431,093.42	1,316,850	1,292,043	1,139,050	5.50	207,100
2020	5,136,657.75	2,354,284	2,309,935	2,826,723	6.50	434,880
2021	5,547,870.31	2,080,451	2,041,260	3,506,610	7.50	467,548
2022	4,783,965.22	1,395,339	1,369,054	3,414,911	8.50	401,754
2023	5,044,272.22	1,050,873	1,031,076	4,013,196	9.50	422,442
2024	1,173,579.29	146,697	143,934	1,029,645	10.50	98,061
2025	358,606.66	14,943	14,662	343,945	11.50	29,908
	37,820,908.42	19,566,290	19,197,706	18,623,203		3,005,641

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.2 7.95

WEST PENN POWER COMPANY

ACCOUNT 398.00 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 14-SQUARE						
NET SALVAGE PERCENT.. 0						
2014	3,090.56	2,539	3,091			
2022	8,179.45	2,045	8,179			
	11,270.01	4,584	11,270			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					0.0	0.00

PART III. EXPERIENCED AND ESTIMATED NET SALVAGE

WEST PENN POWER COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2021 TRANSACTION YEAR				
361.00	23,621.59	28,612.00		28,612.00-
362.10	1,745,434.22	1,122,991.00		1,122,991.00-
364.00	142,064.51	3,224,815.00		3,224,815.00-
365.10	5,362,015.62	5,084,102.00		5,084,102.00-
366.00	901.62	72.00		72.00-
367.00	1,754,921.59	1,185,858.00		1,185,858.00-
368.00	3,535,328.64	1,422,232.00		1,422,232.00-
369.00	63,485.11	367,006.00		367,006.00-
370.30	3,263,797.01	676,241.00		676,241.00-
371.00	10,198.21	37,736.00		37,736.00-
373.10	810,035.19	165,993.87		165,993.87-
373.30	465,754.95	85,711.42		85,711.42-
390.10	176,709.89	58,744.00		58,744.00-
394.00	610,408.08	100.00		100.00-
397.00	104,588.37			
	18,069,264.60	13,460,214.29		13,460,214.29-
2022 TRANSACTION YEAR				
361.00	192,975.48	785,357.00-		785,357.00
362.10	1,343,729.17	861,120.00	800.00	860,320.00-
364.00	325,374.48	3,631,949.00		3,631,949.00-
365.10	6,111,429.81	6,492,272.00		6,492,272.00-
366.00	1,597.00	3,711.00		3,711.00-
367.00	1,445,906.46	1,304,705.00		1,304,705.00-
368.00	4,611,680.77	2,113,534.00		2,113,534.00-
369.00	215,607.15	410,920.00		410,920.00-
370.30	3,835,251.04	1,134,040.00		1,134,040.00-
371.00	14,777.89	44,036.00		44,036.00-
373.10	621,140.39	155,568.27		155,568.27-
373.30	1,134,083.12	120,882.73		120,882.73-
390.10	169,938.33	405,753.00		405,753.00-
394.00	572,280.78			
397.00	1,797,282.37			
	22,393,054.24	15,893,134.00	800.00	15,892,334.00-

WEST PENN POWER COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2023 TRANSACTION YEAR				
361.00	29,700.71	69,947.87	754.34	69,193.53-
362.10	1,206,473.60	1,043,633.57	7,601.41	1,036,032.16-
364.00	545,848.47	3,833,807.56		3,833,807.56-
365.10	5,379,952.49	6,218,242.23		6,218,242.23-
366.00	40.89	316.47		316.47-
367.00	1,002,149.11	987,481.61		987,481.61-
368.00	4,434,779.33	2,097,174.79		2,097,174.79-
369.00	103,192.38	364,835.51		364,835.51-
370.30	1,029,668.70	634,497.38		634,497.38-
371.00	14,086.46	32,890.84		32,890.84-
373.10	607,646.36	158,512.94		158,512.94-
373.30	1,098,829.86	162,860.94		162,860.94-
390.10	73,008.88	34,294.73		34,294.73-
394.00	207,946.51			
397.00	6,212,298.19	8,916.34		8,916.34-
	21,945,621.94	15,647,412.78	8,355.75	15,639,057.03-
2024 TRANSACTION YEAR				
362.10	2,260,728.01	1,649,615.35	2,574.17	1,647,041.18-
364.00	4,161,146.06	7,282,005.60		7,282,005.60-
365.10	3,719,398.44	4,099,409.73		4,099,409.73-
367.00	1,376,720.21	1,271,768.55		1,271,768.55-
368.00	2,268,014.81	846,723.84		846,723.84-
369.00	530,590.72	928,533.76		928,533.76-
370.30	190,702.32	156,203.15		156,203.15-
373.10	247,793.22	57,272.05		57,272.05-
373.30	157,097.66	22,942.12		22,942.12-
390.10	1,869,086.20	560,725.86		560,725.86-
394.00	1,650,105.01	72.52		72.52-
397.00	4,866,620.65	5,562.63		5,562.63-
	23,298,003.31	16,880,835.16	2,574.17	16,878,260.99-

WEST PENN POWER COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2025 TRANSACTION YEAR				
362.10	437,296.11	338,367.62	588.70	337,778.92-
364.00	4,951,953.00	8,665,917.75		8,665,917.75-
365.10	5,256,810.00	5,654,543.75		5,654,543.75-
367.00	1,073,358.77	921,296.45		921,296.45-
368.00	2,444,808.83	1,081,438.58		1,081,438.58-
369.00	500,758.72	876,327.76		876,327.76-
370.30	186,977.94	193,506.96		193,506.96-
373.10	287,061.60	69,708.20		69,708.20-
373.30	181,993.32	26,053.26		26,053.26-
390.10	442,712.87	181,512.27		181,512.27-
394.00	309,992.28	16.60		16.60-
397.00	1,700,200.23	1,959.69		1,959.69-
	17,773,923.67	18,010,648.89	588.70	18,010,060.19-
TOTAL	103,479,867.76	79,892,245.12	12,318.62	79,879,926.50-

METED
RESERVE
BRINGFORWARD

Account	2024 12/31/2024 Begin. Balance	FTY Rates 2024	COR % of Rets	Salvage % of Rets	'5-yr Amort of NS 2020-2025	2025 JANUARY Avg. Accruals	Amort. of NS	Accruals	Retirements	Cost of Removal	Salvage	Adjustments	Acquisitions	Ending Balance
303.00	45,896,661	0.00			31	418,578	3	418,581	0	0	0	(78,835)	0	46,394,076
303.10	47,721	0.00				7,200	0	7,200	0	0	0	0	0	54,921
303.30	621,985	0.00				0	0	0	0	0	0	0	0	621,985
303.60	8,047,879	0.00				0	0	0	0	0	0	0	0	8,047,879
303.90	23,403,821	0.00				88,522	0	88,522	0	0	0	78,835	0	23,413,508
360.20	17,797,447	0.97				23,387	0	23,387	0	0	0	0	0	17,820,834
361.00	7,528,765	1.37	3.55		42,123	20,280	3,510	23,791	0	0	0	0	0	7,552,556
361.10	50,866	1.55			254	438	21	459	0	0	0	0	0	51,325
361.20	8,805	0.75				7	0	7	0	0	0	0	0	8,812
362.00	103,011,295	1.94	0.35		688,822	533,284	57,402	590,686	34,738	12,158	0	0	0	103,555,084
362.10	1,232,464	2.19	3.49		80,484	21,753	6,707	28,460	0	0	0	0	0	1,260,924
364.00	155,049,196	1.94	1.75		5,142,216	927,283	428,518	1,355,801	133,909	234,341	0	0	0	156,036,746
364.10	29,385	0.58	1.82			17	0	17	0	0	0	0	0	29,402
364.11	822,531	1.93	0.19		5,708	5,202	476	5,678	0	0	0	0	0	828,209
365.00	94,197,472	2.88	0.60		4,816,480	1,635,633	401,373	2,037,007	376,896	224,963	0	0	0	95,632,619
365.01	488,613	1.93	0.07		530	2,164	44	2,209	0	0	0	0	0	490,822
365.10	45,398,298	1.50				286,707	0	286,707	0	0	0	0	0	45,685,005
365.11	362,119	0.26				93	0	93	0	0	0	0	0	362,212
366.00	16,115,399	1.64	0.59		10,562	48,461	880	49,341	0	0	0	0	0	16,164,740
367.00	107,909,757	2.23	0.62		997,617	618,877	83,135	702,012	119,022	73,702	0	0	0	108,419,045
367.10	377,486	2.33				2,983	0	2,983	0	0	0	0	0	380,469
368.00	196,919,851	2.63	0.23		1,122,360	1,113,004	93,530	1,206,534	184,595	43,135	0	0	0	197,898,655
369.00	33,042,193	2.85	0.52		315,397	228,767	26,283	255,050	8,129	4,222	0	0	0	33,284,892
369.10	63,494,549	1.32	0.20		224	114,458	19	114,476	447	89	0	0	0	63,608,489
370.10	47,980,838	8.42	0.20		538,716	1,023,073	44,893	1,067,966	6,431	1,287	0	0	0	49,041,086
371.00	2,588,111	1.93	1.81		20,045	6,712	1,670	8,382	0	0	0	0	0	2,596,493
371.21	390,611	1.15				395	0	395	0	0	0	0	0	391,006
371.23	276,708	0.00				0	0	0	0	0	0	0	0	276,708
373.00	4,991,479	4.91	0.28		106,516	66,812	8,876	75,689	6,466	1,809	0	0	0	5,058,893
373.30	564,071	7.30	0.21		8,091	23,241	674	23,916	538	115	0	0	0	587,334
389.20	16,310	0.38				6	0	6	0	0	0	0	0	16,316
390.10	59,571,383	3.39	0.30		188,151	369,252	15,679	384,932	13,605	4,082	0	0	0	59,938,628
390.20	9,821,001	1.90				21,252	0	21,252	3,124	0	0	0	0	9,839,129
391.00	1,928,722	3.11				6,587	0	6,587	0	0	0	0	0	1,935,309
391.30	2,071,230	10.33				25,151	0	25,151	0	0	0	0	0	2,096,381
391.50	1,364,770	16.25				49,183	0	49,183	0	0	0	0	0	1,413,953
392.30	2,150,287	8.07		0.20	(67,584)	33,792	(5,632)	28,160	4,154	0	831	0	0	2,175,123
392.40	587,816	1.12				624	0	624	654	0	0	0	0	587,786
392.50	85,737	0.40				29	0	29	0	0	0	0	0	85,766
393.00	43,299	2.52				117	0	117	0	0	0	0	0	43,416
394.00	4,232,782	3.95				43,386	0	43,386	0	0	0	0	0	4,276,168
395.00	85,698	0.00				0	0	0	0	0	0	0	0	85,698
396.00	675,711	2.65				2,757	0	2,757	0	0	0	0	0	678,468
397.00	4,344,588	4.53	0.01		26,359	102,556	2,197	104,753	0	0	0	0	0	4,449,341
398.00	56,117	2.11				117	0	117	0	0	0	0	0	56,234
302.00	(14,565)	0.00				0	0	0	0	0	0	0	0	(14,565)
350.10	5,241	0.00				0	0	0	0	0	0	0	0	5,241
350.20	15,696,227	0.00				0	0	0	0	0	0	0	0	15,696,227
360.10	2,231	0.00				0	0	0	0	0	0	0	0	2,231
374.00	28,830	0.00				0	0	0	0	0	0	0	0	28,830
390.30	474,805	0.00				0	0	0	0	0	0	0	0	474,805
399.10	66,477	0.00				0	0	0	0	0	0	0	0	66,477
Total	**1,081,941,074**				**14,043,102**	**7,872,143**	**1,170,259**	**9,042,401**	**892,708**	**599,903**	**831**	**0**	**0**	**1,089,491,696**

METED
RESERVE
BRINGFORWARD

	2025								
	FEBRUARY								
Account	Avg. Accruals	Amort. of NS	Accruals	Retirements	Cost of Removal	Salvage	Adjustments	Acquisitions	Ending Balance
303.00	418,578	3	418,581	0	0	0	(78,835)	0	46,891,492
303.10	7,200	0	7,200	0	0	0	0	0	62,120
303.30	0	0	0	0	0	0	0	0	621,985
303.60	0	0	0	0	0	0	0	0	8,047,879
303.90	88,522	0	88,522	0	0	0	78,835	0	23,423,196
360.20	23,387	0	23,387	0	0	0	0	0	17,844,222
361.00	20,280	3,510	23,791	0	0	0	0	0	7,576,346
361.10	438	21	459	0	0	0	0	0	51,785
361.20	7	0	7	0	0	0	0	0	8,820
362.00	533,796	57,402	591,198	35,653	12,479	0	0	0	104,098,150
362.10	21,753	6,707	28,460	0	0	0	0	0	1,289,385
364.00	929,614	428,518	1,358,132	186,581	326,517	0	0	0	156,881,781
364.10	17	0	17	0	0	0	0	0	29,420
364.11	5,202	476	5,678	0	0	0	0	0	833,886
365.00	1,645,507	401,373	2,046,880	537,310	320,711	0	0	0	96,821,478
365.01	2,164	44	2,209	0	0	0	0	0	493,030
365.10	286,707	0	286,707	0	0	0	0	0	45,971,713
365.11	93	0	93	0	0	0	0	0	362,305
366.00	48,461	880	49,341	0	0	0	0	0	16,214,082
367.00	620,841	83,135	703,975	115,800	71,707	0	0	0	108,935,514
367.10	2,983	0	2,983	0	0	0	0	0	383,453
368.00	1,116,420	93,530	1,209,950	161,736	37,794	0	0	0	198,909,075
369.00	228,959	26,283	255,242	8,795	4,568	0	0	0	33,526,771
369.10	114,457	19	114,476	484	97	0	0	0	63,722,384
370.10	1,025,391	44,893	1,070,284	7,054	1,412	0	0	0	50,102,904
371.00	6,712	1,670	8,382	0	0	0	0	0	2,604,875
371.21	395	0	395	0	0	0	0	0	391,401
371.23	0	0	0	0	0	0	0	0	276,708
373.00	66,961	8,876	75,838	5,635	1,576	0	0	0	5,127,520
373.30	23,379	674	24,053	469	100	0	0	0	610,818
389.20	6	0	6	0	0	0	0	0	16,321
390.10	369,782	15,679	385,462	19,676	5,903	0	0	0	60,298,511
390.20	21,246	0	21,246	4,517	0	0	0	0	9,855,858
391.00	6,587	0	6,587	0	0	0	0	0	1,941,896
391.30	25,151	0	25,151	0	0	0	0	0	2,121,533
391.50	53,288	0	53,288	0	0	0	0	0	1,467,241
392.30	35,393	(5,632)	29,761	4,189	0	838	0	0	2,201,533
392.40	623	0	623	659	0	0	0	0	587,749
392.50	29	0	29	0	0	0	0	0	85,795
393.00	117	0	117	0	0	0	0	0	43,532
394.00	43,726	0	43,726	0	0	0	0	0	4,319,894
395.00	0	0	0	0	0	0	0	0	85,698
396.00	2,757	0	2,757	0	0	0	0	0	681,225
397.00	102,855	2,197	105,052	0	0	0	0	0	4,554,393
398.00	117	0	117	0	0	0	0	0	56,352
302.00	0	0	0	0	0	0	0	0	(14,565)
350.10	0	0	0	0	0	0	0	0	5,241
350.20	0	0	0	0	0	0	0	0	15,696,227
360.10	0	0	0	0	0	0	0	0	2,231
374.00	0	0	0	0	0	0	0	0	28,830
390.30	0	0	0	0	0	0	0	0	474,805
399.10	0	0	0	0	0	0	0	0	66,477
Total	**7,899,905**	**1,170,259**	**9,070,164**	**1,088,557**	**782,862**	**838**	**0**	**0**	**1,096,691,278**

METED
RESERVE
BRINGFORWARD

	2025								
	MARCH								
Account	Avg. Accruals	Amort. of NS	Accruals	Retirements	Cost of Removal	Salvage	Adjustments	Acquisitions	Ending Balance
303.00	418,578	3	418,581	0	0	0	(78,835)	0	47,388,907
303.10	7,200	0	7,200	0	0	0	0	0	69,320
303.30	0	0	0	0	0	0	0	0	621,985
303.60	0	0	0	0	0	0	0	0	8,047,879
303.90	88,522	0	88,522	0	0	0	78,835	0	23,432,883
360.20	23,387	0	23,387	0	0	0	0	0	17,867,609
361.00	20,280	3,510	23,791	0	0	0	0	0	7,600,137
361.10	438	21	459	0	0	0	0	0	52,244
361.20	7	0	7	0	0	0	0	0	8,827
362.00	534,284	57,402	591,686	31,349	10,972	0	0	0	104,647,515
362.10	21,753	6,707	28,460	0	0	0	0	0	1,317,845
364.00	932,924	428,518	1,361,442	268,325	469,569	0	0	0	157,505,328
364.10	17	0	17	0	0	0	0	0	29,437
364.11	5,202	476	5,678	0	0	0	0	0	839,564
365.00	1,659,761	401,373	2,061,135	782,569	467,102	0	0	0	97,632,941
365.01	2,164	44	2,209	0	0	0	0	0	495,239
365.10	286,707	0	286,707	0	0	0	0	0	46,258,420
365.11	93	0	93	0	0	0	0	0	362,398
366.00	48,461	880	49,341	0	0	0	0	0	16,263,423
367.00	622,856	83,135	705,991	125,266	77,569	0	0	0	109,438,670
367.10	2,983	0	2,983	0	0	0	0	0	386,436
368.00	1,119,224	93,530	1,212,754	122,575	28,643	0	0	0	199,970,612
369.00	229,174	26,283	255,457	10,206	5,300	0	0	0	33,766,722
369.10	114,456	19	114,475	562	112	0	0	0	63,836,184
370.10	1,027,898	44,893	1,072,791	7,531	1,508	0	0	0	51,166,657
371.00	6,712	1,670	8,382	0	0	0	0	0	2,613,258
371.21	395	0	395	0	0	0	0	0	391,796
371.23	0	0	0	0	0	0	0	0	276,708
373.00	67,101	8,876	75,978	5,709	1,597	0	0	0	5,196,192
373.30	23,507	674	24,182	475	101	0	0	0	634,423
389.20	6	0	6	0	0	0	0	0	16,327
390.10	370,602	15,679	386,282	31,816	9,545	0	0	0	60,643,432
390.20	21,239	0	21,239	7,306	0	0	0	0	9,869,791
391.00	6,587	0	6,587	0	0	0	0	0	1,948,483
391.30	25,151	0	25,151	0	0	0	0	0	2,146,684
391.50	55,603	0	55,603	0	0	0	0	0	1,522,844
392.30	36,192	(5,632)	30,560	2,035	0	407	0	0	2,230,465
392.40	622	0	622	320	0	0	0	0	588,052
392.50	29	0	29	0	0	0	0	0	85,824
393.00	117	0	117	0	0	0	0	0	43,649
394.00	43,992	0	43,992	0	0	0	0	0	4,363,886
395.00	0	0	0	0	0	0	0	0	85,698
396.00	2,757	0	2,757	0	0	0	0	0	683,983
397.00	103,250	2,197	105,447	0	0	0	0	0	4,659,840
398.00	117	0	117	0	0	0	0	0	56,469
302.00	0	0	0	0	0	0	0	0	(14,565)
350.10	0	0	0	0	0	0	0	0	5,241
350.20	0	0	0	0	0	0	0	0	15,696,227
360.10	0	0	0	0	0	0	0	0	2,231
374.00	0	0	0	0	0	0	0	0	28,830
390.30	0	0	0	0	0	0	0	0	474,805
399.10	0	0	0	0	0	0	0	0	66,477
Total	**7,930,354**	**1,170,259**	**9,100,612**	**1,396,045**	**1,072,019**	**407**	**0**	**0**	**1,103,324,234**

METED
RESERVE
BRINGFORWARD

	2025								
	APRIL								
Account	Avg. Accruals	Amort. of NS	Accruals	Retirements	Cost of Removal	Salvage	Adjustments	Acquisitions	Ending Balance
303.00	418,578	3	418,581	0	0	0	(78,835)	0	47,886,323
303.10	7,200	0	7,200	0	0	0	0	0	76,519
303.30	0	0	0	0	0	0	0	0	621,985
303.60	0	0	0	0	0	0	0	0	8,047,879
303.90	88,522	0	88,522	0	0	0	78,835	0	23,442,571
360.20	23,387	0	23,387	0	0	0	0	0	17,890,996
361.00	20,280	3,510	23,791	0	0	0	0	0	7,623,928
361.10	438	21	459	0	0	0	0	0	52,703
361.20	7	0	7	0	0	0	0	0	8,835
362.00	534,796	57,402	592,198	39,058	13,670	0	0	0	105,186,984
362.10	21,753	6,707	28,460	0	0	0	0	0	1,346,306
364.00	936,854	428,518	1,365,372	271,924	475,866	0	0	0	158,122,910
364.10	17	0	17	0	0	0	0	0	29,455
364.11	5,202	476	5,678	0	0	0	0	0	845,242
365.00	1,676,742	401,373	2,078,115	789,681	471,347	0	0	0	98,450,028
365.01	2,164	44	2,209	0	0	0	0	0	497,448
365.10	286,707	0	286,707	0	0	0	0	0	46,545,127
365.11	93	0	93	0	0	0	0	0	362,491
366.00	48,461	880	49,341	0	0	0	0	0	16,312,764
367.00	624,926	83,135	708,061	122,197	75,668	0	0	0	109,948,866
367.10	2,983	0	2,983	0	0	0	0	0	389,420
368.00	1,121,483	93,530	1,215,013	106,522	24,892	0	0	0	201,054,211
369.00	229,401	26,283	255,685	9,832	5,106	0	0	0	34,007,469
369.10	114,456	19	114,475	541	108	0	0	0	63,950,010
370.10	1,030,500	44,893	1,075,393	7,606	1,522	0	0	0	52,232,922
371.00	6,712	1,670	8,382	0	0	0	0	0	2,621,640
371.21	395	0	395	0	0	0	0	0	392,191
371.23	0	0	0	0	0	0	0	0	276,708
373.00	67,248	8,876	76,125	6,237	1,745	0	0	0	5,264,335
373.30	23,643	674	24,317	519	110	0	0	0	658,111
389.20	6	0	6	0	0	0	0	0	16,333
390.10	371,712	15,679	387,392	37,887	11,366	0	0	0	60,981,570
390.20	21,228	0	21,228	8,699	0	0	0	0	9,882,320
391.00	6,587	0	6,587	0	0	0	0	0	1,955,070
391.30	25,151	0	25,151	0	0	0	0	0	2,171,835
391.50	56,121	0	56,121	0	0	0	0	0	1,578,965
392.30	36,183	(5,632)	30,551	2,028	0	406	0	0	2,259,393
392.40	622	0	622	319	0	0	0	0	588,355
392.50	29	0	29	0	0	0	0	0	85,853
393.00	117	0	117	0	0	0	0	0	43,765
394.00	44,222	0	44,222	0	0	0	0	0	4,408,108
395.00	0	0	0	0	0	0	0	0	85,698
396.00	2,757	0	2,757	0	0	0	0	0	686,740
397.00	103,694	2,197	105,890	0	0	0	0	0	4,765,730
398.00	117	0	117	0	0	0	0	0	56,587
302.00	0	0	0	0	0	0	0	0	(14,565)
350.10	0	0	0	0	0	0	0	0	5,241
350.20	0	0	0	0	0	0	0	0	15,696,227
360.10	0	0	0	0	0	0	0	0	2,231
374.00	0	0	0	0	0	0	0	0	28,830
390.30	0	0	0	0	0	0	0	0	474,805
399.10	0	0	0	0	0	0	0	0	66,477
Total	**7,961,498**	**1,170,259**	**9,131,757**	**1,403,049**	**1,081,401**	**406**	**0**	**0**	**1,109,971,946**

METED
RESERVE
BRINGFORWARD

	2025								
	MAY								
Account	Avg. Accruals	Amort. of NS	Accruals	Retirements	Cost of Removal	Salvage	Adjustments	Acquisitions	Ending Balance
303.00	418,578	3	418,581	0	0	0	(78,835)	0	48,383,738
303.10	7,200	0	7,200	0	0	0	0	0	83,719
303.30	0	0	0	0	0	0	0	0	621,985
303.60	0	0	0	0	0	0	0	0	8,047,879
303.90	88,522	0	88,522	0	0	0	78,835	0	23,452,258
360.20	23,387	0	23,387	0	0	0	0	0	17,914,383
361.00	20,280	3,510	23,791	0	0	0	0	0	7,647,719
361.10	438	21	459	0	0	0	0	0	53,163
361.20	7	0	7	0	0	0	0	0	8,842
362.00	535,386	57,402	592,788	42,067	14,723	0	0	0	105,722,982
362.10	21,753	6,707	28,460	0	0	0	0	0	1,374,766
364.00	940,777	428,518	1,369,295	267,326	467,820	0	0	0	158,757,060
364.10	17	0	17	0	0	0	0	0	29,472
364.11	5,202	476	5,678	0	0	0	0	0	850,919
365.00	1,693,674	401,373	2,095,047	778,139	464,458	0	0	0	99,302,479
365.01	2,164	44	2,209	0	0	0	0	0	499,656
365.10	286,707	0	286,707	0	0	0	0	0	46,831,835
365.11	93	0	93	0	0	0	0	0	362,584
366.00	48,461	880	49,341	0	0	0	0	0	16,362,106
367.00	626,957	83,135	710,091	120,650	74,710	0	0	0	110,463,597
367.10	2,983	0	2,983	0	0	0	0	0	392,403
368.00	1,123,525	93,530	1,217,055	100,548	23,496	0	0	0	202,147,222
369.00	229,626	26,283	255,909	9,929	5,156	0	0	0	34,248,292
369.10	114,455	19	114,474	547	109	0	0	0	64,063,827
370.10	1,033,093	44,893	1,077,986	7,477	1,497	0	0	0	53,301,935
371.00	6,712	1,670	8,382	0	0	0	0	0	2,630,022
371.21	395	0	395	0	0	0	0	0	392,586
371.23	0	0	0	0	0	0	0	0	276,708
373.00	67,396	8,876	76,272	5,750	1,608	0	0	0	5,333,249
373.30	23,779	674	24,453	479	102	0	0	0	681,983
389.20	6	0	6	0	0	0	0	0	16,339
390.10	372,919	15,679	388,598	37,887	11,366	0	0	0	61,320,916
390.20	21,216	0	21,216	8,699	0	0	0	0	9,894,837
391.00	6,587	0	6,587	0	0	0	0	0	1,961,657
391.30	25,151	0	25,151	0	0	0	0	0	2,196,987
391.50	56,638	0	56,638	0	0	0	0	0	1,635,603
392.30	36,170	(5,632)	30,538	2,024	0	405	0	0	2,288,312
392.40	622	0	622	319	0	0	0	0	588,658
392.50	29	0	29	0	0	0	0	0	85,882
393.00	117	0	117	0	0	0	0	0	43,882
394.00	44,451	0	44,451	0	0	0	0	0	4,452,559
395.00	0	0	0	0	0	0	0	0	85,698
396.00	2,757	0	2,757	0	0	0	0	0	689,497
397.00	104,137	2,197	106,334	0	0	0	0	0	4,872,064
398.00	117	0	117	0	0	0	0	0	56,704
302.00	0	0	0	0	0	0	0	0	(14,565)
350.10	0	0	0	0	0	0	0	0	5,241
350.20	0	0	0	0	0	0	0	0	15,696,227
360.10	0	0	0	0	0	0	0	0	2,231
374.00	0	0	0	0	0	0	0	0	28,830
390.30	0	0	0	0	0	0	0	0	474,805
399.10	0	0	0	0	0	0	0	0	66,477
Total	**7,992,489**	**1,170,259**	**9,162,747**	**1,381,840**	**1,065,046**	**405**	**0**	**0**	**1,116,688,212**

METED
RESERVE
BRINGFORWARD

	2025								
	JUNE								
Account	Avg. Accruals	Amort. of NS	Accruals	Retirements	Cost of Removal	Salvage	Adjustments	Acquisitions	Ending Balance
303.00	418,578	3	418,581	0	0	0	(78,835)	0	48,881,154
303.10	7,200	0	7,200	0	0	0	0	0	90,918
303.30	0	0	0	0	0	0	0	0	621,985
303.60	0	0	0	0	0	0	0	0	8,047,879
303.90	88,522	0	88,522	0	0	0	78,835	0	23,461,946
360.20	23,387	0	23,387	0	0	0	0	0	17,937,771
361.00	20,280	3,510	23,791	0	0	0	0	0	7,671,509
361.10	438	21	459	0	0	0	0	0	53,622
361.20	7	0	7	0	0	0	0	0	8,850
362.00	536,788	57,402	594,190	150,613	52,714	0	0	0	106,113,845
362.10	21,753	6,707	28,460	0	0	0	0	0	1,403,226
364.00	945,219	428,518	1,373,737	343,196	600,593	0	0	0	159,187,008
364.10	17	0	17	0	0	0	0	0	29,490
364.11	5,202	476	5,678	0	0	0	0	0	856,597
365.00	1,712,813	401,373	2,114,187	994,016	593,311	0	0	0	99,829,339
365.01	2,164	44	2,209	0	0	0	0	0	501,865
365.10	286,707	0	286,707	0	0	0	0	0	47,118,542
365.11	93	0	93	0	0	0	0	0	362,677
366.00	48,461	880	49,341	0	0	0	0	0	16,411,447
367.00	629,156	83,135	712,290	142,300	88,117	0	0	0	110,945,471
367.10	2,983	0	2,983	0	0	0	0	0	395,387
368.00	1,125,993	93,530	1,219,523	149,699	34,981	0	0	0	203,182,066
369.00	229,855	26,283	256,138	10,304	5,351	0	0	0	34,488,775
369.10	114,455	19	114,473	567	113	0	0	0	64,177,620
370.10	1,035,628	44,893	1,080,521	7,266	1,454	0	0	0	54,373,735
371.00	6,712	1,670	8,382	0	0	0	0	0	2,638,404
371.21	395	0	395	0	0	0	0	0	392,981
371.23	0	0	0	0	0	0	0	0	276,708
373.00	67,577	8,876	76,453	8,935	2,499	0	0	0	5,398,268
373.30	23,945	674	24,620	744	158	0	0	0	705,700
389.20	6	0	6	0	0	0	0	0	16,344
390.10	374,512	15,679	390,192	62,168	18,650	0	0	0	61,630,289
390.20	21,201	0	21,201	14,275	0	0	0	0	9,901,763
391.00	6,587	0	6,587	0	0	0	0	0	1,968,244
391.30	25,151	0	25,151	0	0	0	0	0	2,222,138
391.50	57,155	0	57,155	0	0	0	0	0	1,692,757
392.30	36,157	(5,632)	30,525	2,037	0	407	0	0	2,317,207
392.40	622	0	622	320	0	0	0	0	588,960
392.50	29	0	29	0	0	0	0	0	85,911
393.00	117	0	117	0	0	0	0	0	43,999
394.00	44,680	0	44,680	0	0	0	0	0	4,497,239
395.00	0	0	0	0	0	0	0	0	85,698
396.00	2,757	0	2,757	0	0	0	0	0	692,254
397.00	104,583	2,197	106,780	0	0	0	0	0	4,978,844
398.00	117	0	117	0	0	0	0	0	56,822
302.00	0	0	0	0	0	0	0	0	(14,565)
350.10	0	0	0	0	0	0	0	0	5,241
350.20	0	0	0	0	0	0	0	0	15,696,227
360.10	0	0	0	0	0	0	0	0	2,231
374.00	0	0	0	0	0	0	0	0	28,830
390.30	0	0	0	0	0	0	0	0	474,805
399.10	0	0	0	0	0	0	0	0	66,477
Total	**8,028,005**	**1,170,259**	**9,198,263**	**1,886,439**	**1,397,944**	**407**	**0**	**0**	**1,122,602,500**

METED
RESERVE
BRINGFORWARD

	2025								
	JULY								
Account	Avg. Accruals	Amort. of NS	Accruals	Retirements	Cost of Removal	Salvage	Adjustments	Acquisitions	Ending Balance
303.00	418,578	3	418,581	0	0	0	(78,835)	0	49,378,569
303.10	7,200	0	7,200	0	0	0	0	0	98,118
303.30	0	0	0	0	0	0	0	0	621,985
303.60	0	0	0	0	0	0	0	0	8,047,879
303.90	88,522	0	88,522	0	0	0	78,835	0	23,471,633
360.20	23,387	0	23,387	0	0	0	0	0	17,961,158
361.00	20,280	3,510	23,791	0	0	0	0	0	7,695,300
361.10	438	21	459	0	0	0	0	0	54,081
361.20	7	0	7	0	0	0	0	0	8,857
362.00	538,585	57,402	595,987	96,415	33,745	0	0	0	106,579,672
362.10	21,753	6,707	28,460	0	0	0	0	0	1,431,687
364.00	949,560	428,518	1,378,078	253,614	443,825	0	0	0	159,867,647
364.10	17	0	17	0	0	0	0	0	29,507
364.11	5,202	476	5,678	0	0	0	0	0	862,275
365.00	1,731,510	401,373	2,132,883	737,137	439,985	0	0	0	100,785,101
365.01	2,164	44	2,209	0	0	0	0	0	504,073
365.10	286,707	0	286,707	0	0	0	0	0	47,405,249
365.11	93	0	93	0	0	0	0	0	362,770
366.00	48,461	880	49,341	0	0	0	0	0	16,460,788
367.00	631,370	83,135	714,505	122,481	75,844	0	0	0	111,461,651
367.10	2,983	0	2,983	0	0	0	0	0	398,370
368.00	1,128,535	93,530	1,222,065	107,999	25,237	0	0	0	204,270,895
369.00	230,091	26,283	256,374	10,462	5,433	0	0	0	34,729,253
369.10	114,454	19	114,473	576	115	0	0	0	64,291,402
370.10	1,038,218	44,893	1,083,111	7,801	1,562	0	0	0	55,447,483
371.00	6,712	1,670	8,382	0	0	0	0	0	2,646,786
371.21	395	0	395	0	0	0	0	0	393,376
371.23	0	0	0	0	0	0	0	0	276,708
373.00	67,748	8,876	76,624	4,964	1,388	0	0	0	5,468,540
373.30	24,103	674	24,777	413	88	0	0	0	729,976
389.20	6	0	6	0	0	0	0	0	16,350
390.10	376,492	15,679	392,172	62,168	18,650	0	0	0	61,941,642
390.20	21,182	0	21,182	14,275	0	0	0	0	9,908,670
391.00	6,587	0	6,587	0	0	0	0	0	1,974,831
391.30	25,151	0	25,151	0	0	0	0	0	2,247,289
391.50	58,621	0	58,621	0	0	0	0	0	1,751,378
392.30	36,143	(5,632)	30,511	2,037	0	407	0	0	2,346,088
392.40	621	0	621	320	0	0	0	0	589,261
392.50	29	0	29	0	0	0	0	0	85,941
393.00	117	0	117	0	0	0	0	0	44,115
394.00	44,909	0	44,909	0	0	0	0	0	4,542,148
395.00	0	0	0	0	0	0	0	0	85,698
396.00	2,757	0	2,757	0	0	0	0	0	695,011
397.00	105,032	2,197	107,229	0	0	0	0	0	5,086,073
398.00	117	0	117	0	0	0	0	0	56,939
302.00	0	0	0	0	0	0	0	0	(14,565)
350.10	0	0	0	0	0	0	0	0	5,241
350.20	0	0	0	0	0	0	0	0	15,696,227
360.10	0	0	0	0	0	0	0	0	2,231
374.00	0	0	0	0	0	0	0	0	28,830
390.30	0	0	0	0	0	0	0	0	474,805
399.10	0	0	0	0	0	0	0	0	66,477
Total	**8,064,841**	**1,170,259**	**9,235,100**	**1,420,661**	**1,045,872**	**407**	**0**	**0**	**1,129,371,474**

METED
RESERVE
BRINGFORWARD

	2025								
	AUGUST								
Account	Avg. Accruals	Amort. of NS	Accruals	Retirements	Cost of Removal	Salvage	Adjustments	Acquisitions	Ending Balance
303.00	418,578	3	418,581	0	0	0	(78,835)	0	49,875,984
303.10	7,200	0	7,200	0	0	0	0	0	105,317
303.30	0	0	0	0	0	0	0	0	621,985
303.60	0	0	0	0	0	0	0	0	8,047,879
303.90	88,522	0	88,522	0	0	0	78,835	0	23,481,320
360.20	23,387	0	23,387	0	0	0	0	0	17,984,545
361.00	20,280	3,510	23,791	0	0	0	0	0	7,719,091
361.10	438	21	459	0	0	0	0	0	54,541
361.20	7	0	7	0	0	0	0	0	8,865
362.00	539,582	57,402	596,984	40,596	14,209	0	0	0	107,121,851
362.10	21,753	6,707	28,460	0	0	0	0	0	1,460,147
364.00	953,235	428,518	1,381,753	251,439	440,019	0	0	0	160,557,942
364.10	17	0	17	0	0	0	0	0	29,525
364.11	5,202	476	5,678	0	0	0	0	0	867,953
365.00	1,747,403	401,373	2,148,776	734,418	438,362	0	0	0	101,761,096
365.01	2,164	44	2,209	0	0	0	0	0	506,282
365.10	286,707	0	286,707	0	0	0	0	0	47,691,957
365.11	93	0	93	0	0	0	0	0	362,863
366.00	48,461	880	49,341	0	0	0	0	0	16,510,130
367.00	633,414	83,135	716,549	122,024	75,561	0	0	0	111,980,615
367.10	2,983	0	2,983	0	0	0	0	0	401,354
368.00	1,130,559	93,530	1,224,089	97,204	22,714	0	0	0	205,375,066
369.00	230,328	26,283	256,611	10,441	5,422	0	0	0	34,970,001
369.10	114,453	19	114,472	575	115	0	0	0	64,405,184
370.10	1,040,853	44,893	1,085,746	7,528	1,507	0	0	0	56,524,195
371.00	6,712	1,670	8,382	0	0	0	0	0	2,655,169
371.21	395	0	395	0	0	0	0	0	393,771
371.23	0	0	0	0	0	0	0	0	276,708
373.00	67,866	8,876	76,742	4,632	1,296	0	0	0	5,539,355
373.30	24,212	674	24,886	386	82	0	0	0	754,394
389.20	6	0	6	0	0	0	0	0	16,356
390.10	378,956	15,679	394,635	92,520	27,756	0	0	0	62,216,001
390.20	21,158	0	21,158	21,244	0	0	0	0	9,908,585
391.00	6,587	0	6,587	0	0	0	0	0	1,981,418
391.30	25,151	0	25,151	0	0	0	0	0	2,272,441
391.50	61,040	0	61,040	0	0	0	0	0	1,812,419
392.30	36,129	(5,632)	30,497	2,052	0	410	0	0	2,374,944
392.40	621	0	621	323	0	0	0	0	589,559
392.50	29	0	29	0	0	0	0	0	85,970
393.00	117	0	117	0	0	0	0	0	44,232
394.00	45,138	0	45,138	0	0	0	0	0	4,587,286
395.00	0	0	0	0	0	0	0	0	85,698
396.00	2,757	0	2,757	0	0	0	0	0	697,769
397.00	105,484	2,197	107,681	0	0	0	0	0	5,193,754
398.00	117	0	117	0	0	0	0	0	57,057
302.00	0	0	0	0	0	0	0	0	(14,565)
350.10	0	0	0	0	0	0	0	0	5,241
350.20	0	0	0	0	0	0	0	0	15,696,227
360.10	0	0	0	0	0	0	0	0	2,231
374.00	0	0	0	0	0	0	0	0	28,830
390.30	0	0	0	0	0	0	0	0	474,805
399.10	0	0	0	0	0	0	0	0	66,477
Total	**8,098,098**	**1,170,259**	**9,268,356**	**1,385,382**	**1,027,043**	**410**	**0**	**0**	**1,136,227,816**

METED
RESERVE
BRINGFORWARD

	2025								
	SEPTEMBER								
Account	Avg. Accruals	Amort. of NS	Accruals	Retirements	Cost of Removal	Salvage	Adjustments	Acquisitions	Ending Balance
303.00	418,578	3	418,581	0	0	0	(78,835)	0	50,373,400
303.10	7,200	0	7,200	0	0	0	0	0	112,517
303.30	0	0	0	0	0	0	0	0	621,985
303.60	0	0	0	0	0	0	0	0	8,047,879
303.90	88,522	0	88,522	0	0	0	78,835	0	23,491,008
360.20	23,387	0	23,387	0	0	0	0	0	18,007,933
361.00	20,280	3,510	23,791	0	0	0	0	0	7,742,882
361.10	438	21	459	0	0	0	0	0	55,000
361.20	7	0	7	0	0	0	0	0	8,872
362.00	540,118	57,402	597,520	33,160	11,606	0	0	0	107,674,606
362.10	21,753	6,707	28,460	0	0	0	0	0	1,488,607
364.00	956,904	428,518	1,385,422	252,872	442,525	0	0	0	161,247,966
364.10	17	0	17	0	0	0	0	0	29,542
364.11	5,202	476	5,678	0	0	0	0	0	873,630
365.00	1,763,283	401,373	2,164,657	736,029	439,324	0	0	0	102,750,400
365.01	2,164	44	2,209	0	0	0	0	0	508,491
365.10	286,707	0	286,707	0	0	0	0	0	47,978,664
365.11	93	0	93	0	0	0	0	0	362,956
366.00	48,461	880	49,341	0	0	0	0	0	16,559,471
367.00	635,448	83,135	718,582	121,091	74,983	0	0	0	112,503,124
367.10	2,983	0	2,983	0	0	0	0	0	404,337
368.00	1,132,476	93,530	1,226,006	97,170	22,706	0	0	0	206,481,195
369.00	230,563	26,283	256,847	10,353	5,377	0	0	0	35,211,118
369.10	114,453	19	114,471	570	114	0	0	0	64,518,971
370.10	1,043,410	44,893	1,088,303	7,345	1,470	0	0	0	57,603,682
371.00	6,712	1,670	8,382	0	0	0	0	0	2,663,551
371.21	395	0	395	0	0	0	0	0	394,166
371.23	0	0	0	0	0	0	0	0	276,708
373.00	67,984	8,876	76,861	4,970	1,390	0	0	0	5,609,855
373.30	24,321	674	24,995	414	88	0	0	0	778,887
389.20	6	0	6	0	0	0	0	0	16,362
390.10	381,903	15,679	397,582	92,520	27,756	0	0	0	62,493,307
390.20	21,130	0	21,130	21,244	0	0	0	0	9,908,471
391.00	6,587	0	6,587	0	0	0	0	0	1,988,005
391.30	25,151	0	25,151	0	0	0	0	0	2,297,592
391.50	62,515	0	62,515	0	0	0	0	0	1,874,934
392.30	36,116	(5,632)	30,484	2,000	0	400	0	0	2,403,828
392.40	621	0	621	315	0	0	0	0	589,865
392.50	29	0	29	0	0	0	0	0	85,999
393.00	117	0	117	0	0	0	0	0	44,349
394.00	45,367	0	45,367	0	0	0	0	0	4,632,654
395.00	0	0	0	0	0	0	0	0	85,698
396.00	2,757	0	2,757	0	0	0	0	0	700,526
397.00	105,929	2,197	108,125	0	0	0	0	0	5,301,879
398.00	117	0	117	0	0	0	0	0	57,174
302.00	0	0	0	0	0	0	0	0	(14,565)
350.10	0	0	0	0	0	0	0	0	5,241
350.20	0	0	0	0	0	0	0	0	15,696,227
360.10	0	0	0	0	0	0	0	0	2,231
374.00	0	0	0	0	0	0	0	0	28,830
390.30	0	0	0	0	0	0	0	0	474,805
399.10	0	0	0	0	0	0	0	0	66,477
Total	**8,130,206**	**1,170,259**	**9,300,465**	**1,380,052**	**1,027,340**	**400**	**0**	**0**	**1,143,121,289**

METED
RESERVE
BRINGFORWARD

	2025								
	OCTOBER								
Account	Avg. Accruals	Amort. of NS	Accruals	Retirements	Cost of Removal	Salvage	Adjustments	Acquisitions	Ending Balance
303.00	418,578	3	418,581	0	0	0	(78,835)	0	50,870,815
303.10	7,200	0	7,200	0	0	0	0	0	119,716
303.30	0	0	0	0	0	0	0	0	621,985
303.60	0	0	0	0	0	0	0	0	8,047,879
303.90	88,522	0	88,522	0	0	0	78,835	0	23,500,695
360.20	23,387	0	23,387	0	0	0	0	0	18,031,320
361.00	20,280	3,510	23,791	0	0	0	0	0	7,766,672
361.10	438	21	459	0	0	0	0	0	55,459
361.20	7	0	7	0	0	0	0	0	8,879
362.00	540,602	57,402	598,003	33,281	11,648	0	0	0	108,227,680
362.10	21,753	6,707	28,460	0	0	0	0	0	1,517,068
364.00	960,638	428,518	1,389,156	260,500	455,874	0	0	0	161,920,749
364.10	17	0	17	0	0	0	0	0	29,560
364.11	5,202	476	5,678	0	0	0	0	0	879,308
365.00	1,779,407	401,373	2,180,781	756,919	451,792	0	0	0	103,722,470
365.01	2,164	44	2,209	0	0	0	0	0	510,699
365.10	286,707	0	286,707	0	0	0	0	0	48,265,371
365.11	93	0	93	0	0	0	0	0	363,049
366.00	48,461	880	49,341	0	0	0	0	0	16,608,812
367.00	637,516	83,135	720,650	126,203	78,149	0	0	0	113,019,423
367.10	2,983	0	2,983	0	0	0	0	0	407,321
368.00	1,134,745	93,530	1,228,275	132,888	31,053	0	0	0	207,545,529
369.00	230,802	26,283	257,085	10,691	5,552	0	0	0	35,451,960
369.10	114,452	19	114,471	588	118	0	0	0	64,632,737
370.10	1,045,996	44,893	1,090,889	7,701	1,542	0	0	0	58,685,328
371.00	6,712	1,670	8,382	0	0	0	0	0	2,671,933
371.21	395	0	395	0	0	0	0	0	394,561
371.23	0	0	0	0	0	0	0	0	276,708
373.00	68,110	8,876	76,987	5,242	1,466	0	0	0	5,680,133
373.30	24,437	674	25,111	436	93	0	0	0	803,469
389.20	6	0	6	0	0	0	0	0	16,367
390.10	384,849	15,679	400,529	92,520	27,756	0	0	0	62,773,560
390.20	21,102	0	21,102	21,244	0	0	0	0	9,908,329
391.00	6,587	0	6,587	0	0	0	0	0	1,994,591
391.30	25,151	0	25,151	0	0	0	0	0	2,322,743
391.50	63,105	0	63,105	0	0	0	0	0	1,938,038
392.30	36,102	(5,632)	30,470	1,919	0	384	0	0	2,432,763
392.40	620	0	620	302	0	0	0	0	590,183
392.50	29	0	29	0	0	0	0	0	86,028
393.00	117	0	117	0	0	0	0	0	44,465
394.00	45,596	0	45,596	0	0	0	0	0	4,678,250
395.00	0	0	0	0	0	0	0	0	85,698
396.00	2,757	0	2,757	0	0	0	0	0	703,283
397.00	106,345	2,197	108,542	0	0	0	0	0	5,410,421
398.00	117	0	117	0	0	0	0	0	57,292
302.00	0	0	0	0	0	0	0	0	(14,565)
350.10	0	0	0	0	0	0	0	0	5,241
350.20	0	0	0	0	0	0	0	0	15,696,227
360.10	0	0	0	0	0	0	0	0	2,231
374.00	0	0	0	0	0	0	0	0	28,830
390.30	0	0	0	0	0	0	0	0	474,805
399.10	0	0	0	0	0	0	0	0	66,477
Total	**8,162,092**	**1,170,259**	**9,332,350**	**1,450,433**	**1,065,043**	**384**	**0**	**0**	**1,149,938,547**

METED
RESERVE
BRINGFORWARD

	2025								
	NOVEMBER								
Account	Avg. Accruals	Amort. of NS	Accruals	Retirements	Cost of Removal	Salvage	Adjustments	Acquisitions	Ending Balance
303.00	418,578	3	418,581	0	0	0	(78,835)	0	51,368,231
303.10	7,200	0	7,200	0	0	0	0	0	126,916
303.30	0	0	0	0	0	0	0	0	621,985
303.60	0	0	0	0	0	0	0	0	8,047,879
303.90	88,522	0	88,522	0	0	0	78,835	0	23,510,383
360.20	23,387	0	23,387	0	0	0	0	0	18,054,707
361.00	20,280	3,510	23,791	0	0	0	0	0	7,790,463
361.10	438	21	459	0	0	0	0	0	55,919
361.20	7	0	7	0	0	0	0	0	8,887
362.00	542,223	57,402	599,625	189,645	66,376	0	0	0	108,571,285
362.10	21,753	6,707	28,460	0	0	0	0	0	1,545,528
364.00	964,438	428,518	1,392,956	261,843	458,225	0	0	0	162,593,637
364.10	17	0	17	0	0	0	0	0	29,577
364.11	5,202	476	5,678	0	0	0	0	0	884,986
365.00	1,795,839	401,373	2,197,212	764,541	456,341	0	0	0	104,698,801
365.01	2,164	44	2,209	0	0	0	0	0	512,908
365.10	286,707	0	286,707	0	0	0	0	0	48,552,079
365.11	93	0	93	0	0	0	0	0	363,142
366.00	48,461	880	49,341	0	0	0	0	0	16,658,154
367.00	639,633	83,135	722,767	126,965	78,621	0	0	0	113,536,604
367.10	2,983	0	2,983	0	0	0	0	0	410,304
368.00	1,137,583	93,530	1,231,113	154,845	36,184	0	0	0	208,585,613
369.00	231,046	26,283	257,329	10,787	5,602	0	0	0	35,692,899
369.10	114,451	19	114,470	594	119	0	0	0	64,746,494
370.10	1,048,641	44,893	1,093,534	7,683	1,538	0	0	0	59,769,641
371.00	6,712	1,670	8,382	0	0	0	0	0	2,680,315
371.21	395	0	395	0	0	0	0	0	394,956
371.23	0	0	0	0	0	0	0	0	276,708
373.00	68,234	8,876	77,111	4,829	1,351	0	0	0	5,751,064
373.30	24,551	674	25,225	402	86	0	0	0	828,207
389.20	6	0	6	0	0	0	0	0	16,373
390.10	387,313	15,679	402,992	62,168	18,650	0	0	0	63,095,734
390.20	21,078	0	21,078	14,275	0	0	0	0	9,915,132
391.00	6,587	0	6,587	0	0	0	0	0	2,001,178
391.30	25,151	0	25,151	0	0	0	0	0	2,347,895
391.50	63,753	0	63,753	0	0	0	0	0	2,001,792
392.30	36,089	(5,632)	30,457	2,030	0	406	0	0	2,461,596
392.40	620	0	620	319	0	0	0	0	590,484
392.50	29	0	29	0	0	0	0	0	86,057
393.00	117	0	117	0	0	0	0	0	44,582
394.00	45,825	0	45,825	0	0	0	0	0	4,724,075
395.00	0	0	0	0	0	0	0	0	85,698
396.00	2,757	0	2,757	0	0	0	0	0	706,040
397.00	106,768	2,197	108,965	0	0	0	0	0	5,519,386
398.00	117	0	117	0	0	0	0	0	57,409
302.00	0	0	0	0	0	0	0	0	(14,565)
350.10	0	0	0	0	0	0	0	0	5,241
350.20	0	0	0	0	0	0	0	0	15,696,227
360.10	0	0	0	0	0	0	0	0	2,231
374.00	0	0	0	0	0	0	0	0	28,830
390.30	0	0	0	0	0	0	0	0	474,805
399.10	0	0	0	0	0	0	0	0	66,477
Total	**8,195,753**	**1,170,259**	**9,366,011**	**1,600,925**	**1,123,092**	**406**	**0**	**0**	**1,156,580,947**

METED
RESERVE
BRINGFORWARD

	2025								
	DECEMBER								
Account	Avg. Accruals	Amort. of NS	Accruals	Retirements	Cost of Removal	Salvage	Adjustments	Acquisitions	Ending Balance
303.00	418,578	3	418,581	2,189,323	16	0	(78,835)	0	49,676,306
303.10	7,200	0	7,200	0	0	0	0	0	134,115
303.30	0	0	0	0	0	0	0	0	621,985
303.60	0	0	0	0	0	0	0	0	8,047,879
303.90	88,522	0	88,522	13,969	0	0	78,835	0	23,506,101
360.20	23,387	0	23,387	0	0	0	0	0	18,078,094
361.00	20,280	3,510	23,791	0	0	0	0	0	7,814,254
361.10	438	21	459	0	0	0	0	0	56,378
361.20	7	0	7	0	0	0	0	0	8,894
362.00	544,479	57,402	601,881	120,361	42,126	0	0	0	109,010,679
362.10	21,753	6,707	28,460	0	0	0	0	0	1,573,989
364.00	968,976	428,518	1,397,494	361,854	633,245	0	0	0	162,996,031
364.10	17	0	17	0	0	0	0	0	29,595
364.11	5,202	476	5,678	0	0	0	0	0	890,663
365.00	1,815,399	401,373	2,216,772	1,046,553	624,670	0	0	0	105,244,351
365.01	2,164	44	2,209	0	0	0	0	0	515,117
365.10	286,707	0	286,707	0	0	0	0	0	48,838,786
365.11	93	0	93	0	0	0	0	0	363,234
366.00	48,461	880	49,341	0	0	0	0	0	16,707,495
367.00	641,891	83,135	725,025	143,058	88,586	0	0	0	114,029,986
367.10	2,983	0	2,983	0	0	0	0	0	413,287
368.00	1,140,983	93,530	1,234,513	189,951	44,387	0	0	0	209,585,789
369.00	231,280	26,283	257,564	9,914	5,149	0	0	0	35,935,400
369.10	114,451	19	114,470	546	109	0	0	0	64,860,308
370.10	1,051,236	44,893	1,096,129	7,412	1,484	0	0	0	60,856,874
371.00	6,712	1,670	8,382	0	0	0	0	0	2,688,698
371.21	395	0	395	0	0	0	0	0	395,351
371.23	0	0	0	0	0	0	0	0	276,708
373.00	68,414	8,876	77,290	9,782	2,736	0	0	0	5,815,837
373.30	24,717	674	25,391	814	173	0	0	0	852,610
389.20	6	0	6	0	0	0	0	0	16,379
390.10	389,525	15,679	405,204	76,732	23,020	0	0	0	63,401,186
390.20	21,057	0	21,057	17,619	0	0	0	0	9,918,570
391.00	4,821	0	4,821	1,362,498	0	0	0	0	643,502
391.30	18,848	0	18,848	1,464,404	0	0	0	0	902,339
391.50	62,789	0	62,789	860,255	0	0	0	0	1,204,326
392.30	36,030	(5,632)	30,398	15,490	0	3,098	0	0	2,479,602
392.40	619	0	619	2,438	0	0	0	0	588,665
392.50	29	0	29	0	0	0	0	0	86,086
393.00	98	0	98	17,422	0	0	0	0	27,258
394.00	45,527	0	45,527	320,345	0	0	0	0	4,449,257
395.00	0	0	0	0	0	0	0	0	85,698
396.00	2,757	0	2,757	0	0	0	0	0	708,797
397.00	108,735	2,197	110,931	52,905	461	0	0	0	5,576,951
398.00	117	0	117	0	0	0	0	0	57,527
302.00	0	0	0	0	0	0	0	0	(14,565)
350.10	0	0	0	0	0	0	0	0	5,241
350.20	0	0	0	0	0	0	0	0	15,696,227
360.10	0	0	0	0	0	0	0	0	2,231
374.00	0	0	0	0	0	0	0	0	28,830
390.30	0	0	0	0	0	0	0	0	474,805
399.10	0	0	0	0	0	0	0	0	66,477
Total	**8,225,686**	**1,170,259**	**9,395,944**	**8,283,644**	**1,466,161**	**3,098**	**0**	**0**	**1,156,230,185**

PENNSYLVANIA ELECTRIC COMPANY
FFTY MONTHLY RESERVE BRINGFORWARD

							12-31-2024 FTY BALANCE
Account	**Group**	**Amort?**	**FTY Rates**	**COR%**	**GS%**	**FTY Amort NS**	**Begin. Balance**
30300	00	Y	8.77	0%	0%	-	47,768,580
30330	00	Y	0.00	0%	0%	-	9,079,604
30360	00	Y	0.06	0%	0%	-	25,163,421
30370	00	Y	20.21	0%	0%	-	44,152
36020	00		0.84	0%	0%	-	11,284,408
36100	00		1.24	-125%	0%	29,398	9,760,782
36110	00		1.06	0%	0%	-	227,633
36200	00		1.99	-100%	0%	1,831,818	121,988,566
36210	00		2.51	-24%	0%	37,503	(128,079)
36400	00		1.67	-150%	0%	4,118,662	223,922,978
36410	00		0.00	0%	0%	-	-
36420	00		2.41	-67%	0%	6,594	(97,765)
36500	00		2.48	-63%	0%	4,564,704	194,039,562
36510	00		1.38	0%	0%	-	49,832,198
36520	00		2.53	-13%	0%	1,743	95,610
36530	00		1.02	0%	0%	-	14,387
36600	00		1.60	-17%	0%	19,812	20,433,357
36610	00		0.00	0%	0%	-	-
36700	00		2.51	-56%	0%	788,658	86,368,690
36710	00		2.76	-16%	0%	1,206	139,339
36800	00		2.62	-35%	0%	1,058,538	178,341,178
36900	00		2.08	-45%	0%	445,182	29,324,375
36910	00		1.01	0%	0%	-	32,331,336
37010	00		8.53	-17%	0%	398,922	51,827,813
37100	00		1.49	-39%	0%	43,522	22,343,029
37121	00		1.32	0%	0%	-	210,236
37123	00		0.00	0%	0%	-	147,697
37200	00		0.07	0%	0%	-	193,579
37300	00		8.25	-26%	0%	419,868	6,850,119
37330	00		6.42	-20%	0%	42,371	2,466,926
38920	00		0.00	0%	0%	-	212,239
39010	00		2.86	-22%	0%	127,427	13,455,948
39010	01		3.42	-22%	0%	-	5,916,905
39010	02		4.05	-22%	0%	-	8,009,171
39010	03		3.73	-22%	0%	-	6,674,583
39020	00		1.27	0%	0%	-	5,387,572
39100	00	Y	2.06	0%	0%	-	246,147
39120	00	Y	0.00	0%	0%	-	-
39125	00	Y	19.16	0%	0%	-	3,884,745
39130	00	Y	24.48	0%	0%	-	1,203,774
39230	00		5.46	0%	0%	-	518,851
39240	00		3.45	0%	0%	-	1,828,576
39250	00		7.53	0%	0%	-	3,458,272
39300	00	Y	0.00	0%	0%	-	40,196
39400	00	Y	4.73	0%	0%	-	6,761,847
39500	00	Y	0.00	0%	0%	-	111,815
39600	00		0.55	0%	0%	-	4,690,973
39700	00	Y	8.02	-125%	0%	1,036,606	15,536,826
39800	00	Y	2.18	0%	0%	-	53,992
	Total Plant					**14,972,534**	**1,201,966,142**

PENNSYLVANIA ELECTRIC COMPANY
FFTY MONTHLY RESERVE BRINGFORWARD

		2025					
		JANUARY					
Account	Group	Accruals	Amort. of NS	Retirements	Cost of Removal	Salvage	Ending Balance
30300	00	462,033	-	-	-	-	48,230,613
30330	00	-	-	-	-	-	9,079,604
30360	00	102,380	-	-	-	-	25,265,801
30370	00	7,266	-	-	-	-	51,417
36020	00	10,926	-	-	-	-	11,295,334
36100	00	18,992	2,450	538	673	-	9,781,013
36110	00	379	-	-	-	-	228,012
36200	00	665,747	152,652	17,136	17,136	-	122,772,692
36210	00	24,163	3,125	-	-	-	(100,791)
36400	00	992,164	343,222	129,656	194,484	-	224,934,224
36410	00	-	-	-	-	-	-
36420	00	1,077	550	-	-	-	(96,138)
36500	00	1,966,418	380,392	247,961	155,105	-	195,983,305
36510	00	326,694	-	-	-	-	50,158,892
36520	00	1,584	145	-	-	-	97,339
36530	00	32	-	-	-	-	14,419
36600	00	62,498	1,651	365	61	-	20,497,079
36610	00	-	-	-	-	-	-
36700	00	510,378	65,722	84,866	47,805	-	86,812,119
36710	00	2,958	101	-	-	-	142,397
36800	00	1,017,275	88,212	123,727	43,673	-	179,279,265
36900	00	158,726	37,099	17,440	7,914	-	29,494,845
36910	00	40,452	-	-	-	-	32,371,789
37010	00	1,039,476	33,244	8,493	1,465	-	52,890,575
37100	00	35,079	3,627	-	-	-	22,381,735
37121	00	246	-	-	-	-	210,482
37123	00	-	-	-	-	-	147,697
37200	00	11	-	-	-	-	193,590
37300	00	255,348	34,989	28,652	7,586	-	7,104,218
37330	00	53,975	3,531	3,162	637	-	2,520,632
38920	00	-	-	-	-	-	212,239
39010	00	109,969	10,619	10,651	2,336	-	13,563,549
39010	01	28,419	-	-	-	-	5,945,324
39010	02	61,128	-	1,617	355	-	8,068,327
39010	03	39,636	-	-	-	-	6,714,219
39020	00	7,520	-	-	-	-	5,395,092
39100	00	590	-	-	-	-	246,736
39120	00	-	-	-	-	-	-
39125	00	110,634	-	-	-	-	3,995,379
39130	00	55,668	-	-	-	-	1,259,442
39230	00	2,839	-	-	-	-	521,691
39240	00	8,153	-	1,819	-	-	1,834,910
39250	00	43,286	-	9,841	-	-	3,491,717
39300	00	-	-	-	-	-	40,196
39400	00	75,769	-	-	-	-	6,837,616
39500	00	-	-	-	-	-	111,815
39600	00	2,358	-	-	-	-	4,693,331
39700	00	315,905	86,384	-	-	-	15,939,116
39800	00	133	-	-	-	-	54,125
	Total Plant	**8,618,285**	**1,247,711**	**685,925**	**479,231**	**-**	**1,210,666,982**

PENNSYLVANIA ELECTRIC COMPANY
FFTY MONTHLY RESERVE BRINGFORWARD

		2025					
		FEBRUARY					
Account	Group	Accruals	Amort. of NS	Retirements	Cost of Removal	Salvage	Ending Balance
30300	00	462,033	-	-	-	-	48,692,647
30330	00	-	-	-	-	-	9,079,604
30360	00	102,380	-	-	-	-	25,368,180
30370	00	7,266	-	-	-	-	58,683
36020	00	10,926	-	-	-	-	11,306,260
36100	00	18,997	2,450	578	723	-	9,801,159
36110	00	379	-	-	-	-	228,391
36200	00	666,295	152,652	56,223	56,223	-	123,479,192
36210	00	24,163	3,125	-	-	-	(73,503)
36400	00	994,248	343,222	202,228	303,342	-	225,766,123
36410	00	-	-	-	-	-	-
36420	00	1,077	550	-	-	-	(94,511)
36500	00	1,971,520	380,392	301,654	188,691	-	197,844,871
36510	00	326,694	-	-	-	-	50,485,586
36520	00	1,584	145	-	-	-	99,069
36530	00	32	-	-	-	-	14,450
36600	00	62,502	1,651	391	66	-	20,560,776
36610	00	-	-	-	-	-	-
36700	00	512,306	65,722	119,815	67,491	-	87,202,841
36710	00	2,958	101	-	-	-	145,455
36800	00	1,020,704	88,212	225,081	79,449	-	180,083,651
36900	00	159,105	37,099	31,121	14,123	-	29,645,805
36910	00	40,452	-	-	-	-	32,412,241
37010	00	1,042,620	33,244	8,508	1,468	-	53,956,462
37100	00	35,079	3,627	-	-	-	22,420,441
37121	00	246	-	-	-	-	210,728
37123	00	-	-	-	-	-	147,697
37200	00	11	-	-	-	-	193,602
37300	00	256,712	34,989	32,422	8,584	-	7,354,913
37330	00	54,547	3,531	3,578	721	-	2,574,411
38920	00	-	-	-	-	-	212,239
39010	00	110,245	10,619	15,117	3,316	-	13,665,980
39010	01	28,419	-	-	-	-	5,973,743
39010	02	61,187	-	2,295	503	-	8,126,717
39010	03	39,636	-	-	-	-	6,753,854
39020	00	7,520	-	-	-	-	5,402,612
39100	00	590	-	-	-	-	247,326
39120	00	-	-	-	-	-	-
39125	00	115,421	-	-	-	-	4,110,799
39130	00	55,668	-	-	-	-	1,315,110
39230	00	2,839	-	-	-	-	524,530
39240	00	8,148	-	1,753	-	-	1,841,305
39250	00	43,944	-	9,479	-	-	3,526,182
39300	00	-	-	-	-	-	40,196
39400	00	76,033	-	-	-	-	6,913,649
39500	00	-	-	-	-	-	111,815
39600	00	2,358	-	-	-	-	4,695,689
39700	00	318,100	86,384	-	-	-	16,343,599
39800	00	133	-	-	-	-	54,258
	Total Plant	**8,645,077**	**1,247,711**	**1,010,243**	**724,699**	**-**	**1,218,824,828**

PENNSYLVANIA ELECTRIC COMPANY
FFTY MONTHLY RESERVE BRINGFORWARD

		2025					
		MARCH					
Account	Group	Accruals	Amort. of NS	Retirements	Cost of Removal	Salvage	Ending Balance
30300	00	462,033	-	-	-	-	49,154,680
30330	00	-	-	-	-	-	9,079,604
30360	00	102,380	-	-	-	-	25,470,560
30370	00	7,266	-	-	-	-	65,949
36020	00	10,926	-	-	-	-	11,317,187
36100	00	19,003	2,450	579	723	-	9,821,310
36110	00	379	-	-	-	-	228,770
36200	00	667,235	152,652	69,771	69,771	-	124,159,537
36210	00	24,163	3,125	-	-	-	(46,215)
36400	00	997,480	343,222	312,722	469,084	-	226,325,020
36410	00	-	-	-	-	-	-
36420	00	1,077	550	-	-	-	(92,884)
36500	00	1,978,279	380,392	426,363	266,699	-	199,510,480
36510	00	326,694	-	-	-	-	50,812,279
36520	00	1,584	145	-	-	-	100,798
36530	00	32	-	-	-	-	14,482
36600	00	62,507	1,651	362	61	-	20,624,511
36610	00	-	-	-	-	-	-
36700	00	514,905	65,722	155,984	87,865	-	87,539,617
36710	00	2,958	101	-	-	-	148,513
36800	00	1,026,216	88,212	335,496	118,423	-	180,744,159
36900	00	159,700	37,099	45,076	20,456	-	29,777,071
36910	00	40,452	-	-	-	-	32,452,693
37010	00	1,045,700	33,244	8,149	1,406	-	55,025,851
37100	00	35,079	3,627	-	-	-	22,459,147
37121	00	246	-	-	-	-	210,975
37123	00	-	-	-	-	-	147,697
37200	00	11	-	-	-	-	193,613
37300	00	258,259	34,989	36,891	9,768	-	7,601,503
37330	00	55,196	3,531	4,071	821	-	2,628,246
38920	00	-	-	-	-	-	212,239
39010	00	110,665	10,619	24,050	5,275	-	13,757,938
39010	01	28,419	-	-	-	-	6,002,161
39010	02	61,277	-	3,650	801	-	8,183,543
39010	03	39,636	-	-	-	-	6,793,490
39020	00	7,520	-	-	-	-	5,410,133
39100	00	590	-	-	-	-	247,916
39120	00	-	-	-	-	-	-
39125	00	117,829	-	-	-	-	4,228,628
39130	00	55,668	-	-	-	-	1,370,778
39230	00	2,839	-	-	-	-	527,370
39240	00	8,144	-	793	-	-	1,848,657
39250	00	44,412	-	4,289	-	-	3,566,305
39300	00	-	-	-	-	-	40,196
39400	00	76,221	-	-	-	-	6,989,870
39500	00	-	-	-	-	-	111,815
39600	00	2,358	-	-	-	-	4,698,048
39700	00	319,663	86,384	-	-	-	16,749,646
39800	00	133	-	-	-	-	54,390
	Total Plant	**8,675,135**	**1,247,711**	**1,428,248**	**1,051,151**	**-**	**1,226,268,275**

PENNSYLVANIA ELECTRIC COMPANY
FFTY MONTHLY RESERVE BRINGFORWARD

		2025					
		APRIL					
Account	Group	Accruals	Amort. of NS	Retirements	Cost of Removal	Salvage	Ending Balance
30300	00	462,033	-	-	-	-	49,616,714
30330	00	-	-	-	-	-	9,079,604
30360	00	102,380	-	-	-	-	25,572,940
30370	00	7,266	-	-	-	-	73,215
36020	00	10,926	-	-	-	-	11,328,113
36100	00	19,008	2,450	577	722	-	9,841,469
36110	00	379	-	-	-	-	229,149
36200	00	668,671	152,652	122,579	122,579	-	124,735,701
36210	00	24,163	3,125	-	-	-	(18,927)
36400	00	1,001,509	343,222	328,967	493,451	-	226,847,332
36410	00	-	-	-	-	-	-
36420	00	1,077	550	-	-	-	(91,257)
36500	00	1,986,469	380,392	455,841	285,139	-	201,136,360
36510	00	326,694	-	-	-	-	51,138,973
36520	00	1,584	145	-	-	-	102,528
36530	00	32	-	-	-	-	14,513
36600	00	62,511	1,651	345	58	-	20,688,270
36610	00	-	-	-	-	-	-
36700	00	517,810	65,722	152,386	85,839	-	87,884,924
36710	00	2,958	101	-	-	-	151,571
36800	00	1,032,797	88,212	333,991	117,891	-	181,413,285
36900	00	160,397	37,099	44,370	20,135	-	29,910,062
36910	00	40,452	-	-	-	-	32,493,146
37010	00	1,048,613	33,244	7,607	1,312	-	56,098,788
37100	00	35,079	3,627	-	-	-	22,497,853
37121	00	246	-	-	-	-	211,221
37123	00	-	-	-	-	-	147,697
37200	00	11	-	-	-	-	193,625
37300	00	259,948	34,989	38,740	10,257	-	7,847,442
37330	00	55,904	3,531	4,275	862	-	2,682,544
38920	00	-	-	-	-	-	212,239
39010	00	111,228	10,619	28,517	6,254	-	13,845,014
39010	01	28,419	-	-	-	-	6,030,580
39010	02	61,399	-	4,328	949	-	8,239,664
39010	03	39,636	-	-	-	-	6,833,126
39020	00	7,520	-	-	-	-	5,417,653
39100	00	590	-	-	-	-	248,505
39120	00	-	-	-	-	-	-
39125	00	117,850	-	-	-	-	4,346,479
39130	00	55,668	-	-	-	-	1,426,446
39230	00	2,839	-	-	-	-	530,209
39240	00	8,142	-	1,040	-	-	1,855,759
39250	00	44,750	-	5,623	-	-	3,605,431
39300	00	-	-	-	-	-	40,196
39400	00	76,357	-	-	-	-	7,066,227
39500	00	-	-	-	-	-	111,815
39600	00	2,358	-	-	-	-	4,700,406
39700	00	320,789	86,384	-	-	-	17,156,820
39800	00	133	-	-	-	-	54,523
	Total Plant	**8,706,596**	**1,247,711**	**1,529,187**	**1,145,448**	**-**	**1,233,547,947**

PENNSYLVANIA ELECTRIC COMPANY
FFTY MONTHLY RESERVE BRINGFORWARD

		2025					
		MAY					
Account	Group	Accruals	Amort. of NS	Retirements	Cost of Removal	Salvage	Ending Balance
30300	00	462,033	-	-	-	-	50,078,747
30330	00	-	-	-	-	-	9,079,604
30360	00	102,380	-	-	-	-	25,675,320
30370	00	7,266	-	-	-	-	80,480
36020	00	10,926	-	-	-	-	11,339,039
36100	00	19,014	2,450	616	770	-	9,861,547
36110	00	379	-	-	-	-	229,527
36200	00	672,264	152,652	358,770	358,770	-	124,843,077
36210	00	24,163	3,125	-	-	-	8,361
36400	00	1,005,737	343,222	344,618	516,927	-	227,334,746
36410	00	-	-	-	-	-	-
36420	00	1,077	550	-	-	-	(89,630)
36500	00	1,995,203	380,392	484,943	303,342	-	202,723,670
36510	00	326,694	-	-	-	-	51,465,667
36520	00	1,584	145	-	-	-	104,257
36530	00	32	-	-	-	-	14,545
36600	00	62,515	1,651	359	60	-	20,752,017
36610	00	-	-	-	-	-	-
36700	00	520,693	65,722	153,662	86,557	-	88,231,120
36710	00	2,958	101	-	-	-	154,630
36800	00	1,039,401	88,212	337,707	119,203	-	182,083,988
36900	00	161,091	37,099	44,558	20,220	-	30,043,474
36910	00	40,452	-	-	-	-	32,533,598
37010	00	1,051,437	33,244	7,665	1,322	-	57,174,482
37100	00	35,079	3,627	-	-	-	22,536,559
37121	00	246	-	-	-	-	211,468
37123	00	-	-	-	-	-	147,697
37200	00	11	-	-	-	-	193,636
37300	00	261,735	34,989	41,339	10,945	-	8,091,882
37330	00	56,654	3,531	4,562	920	-	2,737,247
38920	00	-	-	-	-	-	212,239
39010	00	111,840	10,619	28,517	6,254	-	13,932,702
39010	01	28,419	-	-	-	-	6,058,999
39010	02	61,530	-	4,328	949	-	8,295,917
39010	03	39,636	-	-	-	-	6,872,761
39020	00	7,520	-	-	-	-	5,425,173
39100	00	590	-	-	-	-	249,095
39120	00	-	-	-	-	-	-
39125	00	117,870	-	-	-	-	4,464,348
39130	00	55,668	-	-	-	-	1,482,114
39230	00	2,839	-	-	-	-	533,048
39240	00	8,139	-	915	-	-	1,862,982
39250	00	45,110	-	4,949	-	-	3,645,592
39300	00	-	-	-	-	-	40,196
39400	00	76,501	-	-	-	-	7,142,729
39500	00	-	-	-	-	-	111,815
39600	00	2,358	-	-	-	-	4,702,764
39700	00	321,990	86,384	-	-	-	17,565,194
39800	00	133	-	-	-	-	54,655
	Total Plant	**8,741,168**	**1,247,711**	**1,817,507**	**1,426,241**	**-**	**1,240,293,077**

PENNSYLVANIA ELECTRIC COMPANY
FFTY MONTHLY RESERVE BRINGFORWARD

		2025					
		JUNE					
Account	Group	Accruals	Amort. of NS	Retirements	Cost of Removal	Salvage	Ending Balance
30300	00	462,033	-	-	-	-	50,540,781
30330	00	-	-	-	-	-	9,079,604
30360	00	102,380	-	-	-	-	25,777,699
30370	00	7,266	-	-	-	-	87,746
36020	00	10,926	-	-	-	-	11,349,965
36100	00	19,019	2,450	602	752	-	9,881,662
36110	00	379	-	-	-	-	229,906
36200	00	676,241	152,652	173,873	173,873	-	125,324,225
36210	00	24,163	3,125	-	-	-	35,649
36400	00	1,010,365	343,222	392,496	588,744	-	227,707,092
36410	00	-	-	-	-	-	-
36420	00	1,077	550	-	-	-	(88,004)
36500	00	2,005,042	380,392	574,889	359,606	-	204,174,609
36510	00	326,694	-	-	-	-	51,792,360
36520	00	1,584	145	-	-	-	105,987
36530	00	32	-	-	-	-	14,576
36600	00	62,520	1,651	370	62	-	20,815,755
36610	00	-	-	-	-	-	-
36700	00	523,686	65,722	164,027	92,396	-	88,564,105
36710	00	2,958	101	-	-	-	157,688
36800	00	1,046,253	88,212	359,301	126,825	-	182,732,328
36900	00	161,805	37,099	46,917	21,291	-	30,174,168
36910	00	40,452	-	-	-	-	32,574,051
37010	00	1,054,358	33,244	8,132	1,403	-	58,252,549
37100	00	35,079	3,627	-	-	-	22,575,266
37121	00	246	-	-	-	-	211,714
37123	00	-	-	-	-	-	147,697
37200	00	11	-	-	-	-	193,648
37300	00	263,668	34,989	45,233	11,976	-	8,333,330
37330	00	57,465	3,531	4,992	1,006	-	2,792,245
38920	00	-	-	-	-	-	212,239
39010	00	112,642	10,619	46,382	10,173	-	13,999,408
39010	01	28,419	-	-	-	-	6,087,418
39010	02	61,703	-	7,040	1,544	-	8,349,036
39010	03	39,636	-	-	-	-	6,912,397
39020	00	7,520	-	-	-	-	5,432,693
39100	00	590	-	-	-	-	249,685
39120	00	-	-	-	-	-	-
39125	00	117,889	-	-	-	-	4,582,237
39130	00	55,668	-	-	-	-	1,537,782
39230	00	2,839	-	-	-	-	535,888
39240	00	8,136	-	872	-	-	1,870,247
39250	00	45,439	-	4,715	-	-	3,686,315
39300	00	-	-	-	-	-	40,196
39400	00	76,633	-	-	-	-	7,219,362
39500	00	-	-	-	-	-	111,815
39600	00	2,358	-	-	-	-	4,705,123
39700	00	323,088	86,384	-	-	-	17,974,665
39800	00	133	-	-	-	-	54,788
	Total Plant	**8,778,395**	**1,247,711**	**1,829,840**	**1,389,651**	**-**	**1,247,099,693**

PENNSYLVANIA ELECTRIC COMPANY
FFTY MONTHLY RESERVE BRINGFORWARD

		2025					
		JULY					
Account	Group	Accruals	Amort. of NS	Retirements	Cost of Removal	Salvage	Ending Balance
30300	00	462,033	-	-	-	-	51,002,814
30330	00	-	-	-	-	-	9,079,604
30360	00	102,380	-	-	-	-	25,880,079
30370	00	7,266	-	-	-	-	95,012
36020	00	10,926	-	-	-	-	11,360,892
36100	00	19,025	2,450	576	720	-	9,901,842
36110	00	379	-	-	-	-	230,285
36200	00	679,096	152,652	208,623	208,623	-	125,738,725
36210	00	24,163	3,125	-	-	-	62,937
36400	00	1,015,138	343,222	367,910	551,864	-	228,145,678
36410	00	-	-	-	-	-	-
36420	00	1,077	550	-	-	-	(86,377)
36500	00	2,015,275	380,392	527,387	329,892	-	205,712,998
36510	00	326,694	-	-	-	-	52,119,054
36520	00	1,584	145	-	-	-	107,716
36530	00	32	-	-	-	-	14,608
36600	00	62,524	1,651	355	59	-	20,879,516
36610	00	-	-	-	-	-	-
36700	00	526,739	65,722	160,034	90,147	-	88,906,385
36710	00	2,958	101	-	-	-	160,746
36800	00	1,053,235	88,212	350,856	123,844	-	183,399,073
36900	00	162,530	37,099	45,997	20,873	-	30,306,926
36910	00	40,452	-	-	-	-	32,614,503
37010	00	1,057,348	33,244	8,041	1,387	-	59,333,713
37100	00	35,079	3,627	-	-	-	22,613,972
37121	00	246	-	-	-	-	211,961
37123	00	-	-	-	-	-	147,697
37200	00	11	-	-	-	-	193,659
37300	00	265,649	34,989	43,501	11,518	-	8,578,949
37330	00	58,296	3,531	4,801	968	-	2,848,303
38920	00	-	-	-	-	-	212,239
39010	00	113,637	10,619	46,382	10,173	-	14,067,109
39010	01	28,419	-	-	-	-	6,115,836
39010	02	61,917	-	7,040	1,544	-	8,402,369
39010	03	39,636	-	-	-	-	6,952,033
39020	00	7,520	-	-	-	-	5,440,214
39100	00	590	-	-	-	-	250,274
39120	00	-	-	-	-	-	-
39125	00	119,030	-	-	-	-	4,701,267
39130	00	55,668	-	-	-	-	1,593,451
39230	00	2,839	-	-	-	-	538,727
39240	00	8,133	-	1,070	-	-	1,877,310
39250	00	45,796	-	5,787	-	-	3,726,325
39300	00	-	-	-	-	-	40,196
39400	00	76,777	-	-	-	-	7,296,139
39500	00	-	-	-	-	-	111,815
39600	00	2,358	-	-	-	-	4,707,481
39700	00	324,280	86,384	-	-	-	18,385,329
39800	00	133	-	-	-	-	54,921
	Total Plant	**8,816,870**	**1,247,711**	**1,778,358**	**1,351,613**	**-**	**1,254,034,303**

PENNSYLVANIA ELECTRIC COMPANY
FFTY MONTHLY RESERVE BRINGFORWARD

		2025					
		AUGUST					
Account	Group	Accruals	Amort. of NS	Retirements	Cost of Removal	Salvage	Ending Balance
30300	00	462,033	-	-	-	-	51,464,848
30330	00	-	-	-	-	-	9,079,604
30360	00	102,380	-	-	-	-	25,982,459
30370	00	7,266	-	-	-	-	102,277
36020	00	10,926	-	-	-	-	11,371,818
36100	00	19,030	2,450	545	681	-	9,922,096
36110	00	379	-	-	-	-	230,664
36200	00	681,229	152,652	77,168	77,168	-	126,418,270
36210	00	24,163	3,125	-	-	-	90,225
36400	00	1,019,722	343,222	362,184	543,276	-	228,603,161
36410	00	-	-	-	-	-	-
36420	00	1,077	550	-	-	-	(84,750)
36500	00	2,024,959	380,392	515,714	322,590	-	207,280,044
36510	00	326,694	-	-	-	-	52,445,748
36520	00	1,584	145	-	-	-	109,446
36530	00	32	-	-	-	-	14,639
36600	00	62,528	1,651	322	54	-	20,943,319
36610	00	-	-	-	-	-	-
36700	00	529,694	65,722	153,606	86,526	-	89,261,668
36710	00	2,958	101	-	-	-	163,804
36800	00	1,060,052	88,212	342,610	120,933	-	184,083,794
36900	00	163,238	37,099	44,753	20,309	-	30,442,199
36910	00	40,452	-	-	-	-	32,654,956
37010	00	1,060,218	33,244	7,482	1,291	-	60,418,402
37100	00	35,079	3,627	-	-	-	22,652,678
37121	00	246	-	-	-	-	212,207
37123	00	-	-	-	-	-	147,697
37200	00	11	-	-	-	-	193,670
37300	00	267,613	34,989	44,487	11,779	-	8,825,285
37330	00	59,120	3,531	4,909	990	-	2,905,055
38920	00	-	-	-	-	-	212,239
39010	00	114,870	10,619	68,714	15,071	-	14,108,813
39010	01	28,419	-	-	-	-	6,144,255
39010	02	62,183	-	10,430	2,288	-	8,451,834
39010	03	39,636	-	-	-	-	6,991,668
39020	00	7,520	-	-	-	-	5,447,734
39100	00	590	-	-	-	-	250,864
39120	00	-	-	-	-	-	-
39125	00	121,296	-	-	-	-	4,822,564
39130	00	55,668	-	-	-	-	1,649,119
39230	00	2,839	-	-	-	-	541,567
39240	00	8,131	-	857	-	-	1,884,584
39250	00	46,151	-	4,636	-	-	3,767,840
39300	00	-	-	-	-	-	40,196
39400	00	76,919	-	-	-	-	7,373,058
39500	00	-	-	-	-	-	111,815
39600	00	2,358	-	-	-	-	4,709,839
39700	00	325,464	86,384	-	-	-	18,797,177
39800	00	133	-	-	-	-	55,053
	Total Plant	**8,854,862**	**1,247,711**	**1,638,418**	**1,202,956**	**-**	**1,261,295,502**

PENNSYLVANIA ELECTRIC COMPANY
FFTY MONTHLY RESERVE BRINGFORWARD

		2025					
		SEPTEMBER					
Account	Group	Accruals	Amort. of NS	Retirements	Cost of Removal	Salvage	Ending Balance
30300	00	462,033	-	-	-	-	51,926,881
30330	00	-	-	-	-	-	9,079,604
30360	00	102,380	-	-	-	-	26,084,839
30370	00	7,266	-	-	-	-	109,543
36020	00	10,926	-	-	-	-	11,382,744
36100	00	19,035	2,450	577	721	-	9,942,284
36110	00	379	-	-	-	-	231,043
36200	00	682,132	152,652	43,808	43,808	-	127,165,439
36210	00	24,163	3,125	-	-	-	117,513
36400	00	1,024,234	343,222	356,571	534,856	-	229,079,191
36410	00	-	-	-	-	-	-
36420	00	1,077	550	-	-	-	(83,123)
36500	00	2,034,450	380,392	506,577	316,875	-	208,871,434
36510	00	326,694	-	-	-	-	52,772,441
36520	00	1,584	145	-	-	-	111,175
36530	00	32	-	-	-	-	14,671
36600	00	62,532	1,651	340	57	-	21,007,105
36610	00	-	-	-	-	-	-
36700	00	532,616	65,722	156,584	88,203	-	89,615,219
36710	00	2,958	101	-	-	-	166,862
36800	00	1,066,809	88,212	344,603	121,637	-	184,772,574
36900	00	163,940	37,099	45,281	20,548	-	30,577,409
36910	00	40,452	-	-	-	-	32,695,408
37010	00	1,063,066	33,244	7,917	1,366	-	61,505,429
37100	00	35,079	3,627	-	-	-	22,691,384
37121	00	246	-	-	-	-	212,453
37123	00	-	-	-	-	-	147,697
37200	00	11	-	-	-	-	193,682
37300	00	269,586	34,989	43,889	11,621	-	9,074,351
37330	00	59,947	3,531	4,843	976	-	2,962,713
38920	00	-	-	-	-	-	212,239
39010	00	116,343	10,619	68,714	15,071	-	14,151,990
39010	01	28,419	-	-	-	-	6,172,674
39010	02	62,500	-	10,430	2,288	-	8,501,616
39010	03	39,636	-	-	-	-	7,031,304
39020	00	7,520	-	-	-	-	5,455,254
39100	00	590	-	-	-	-	251,454
39120	00	-	-	-	-	-	-
39125	00	122,447	-	-	-	-	4,945,011
39130	00	55,668	-	-	-	-	1,704,787
39230	00	2,839	-	-	-	-	544,406
39240	00	8,128	-	696	-	-	1,892,016
39250	00	46,437	-	3,766	-	-	3,810,511
39300	00	-	-	-	-	-	40,196
39400	00	77,034	-	-	-	-	7,450,092
39500	00	-	-	-	-	-	111,815
39600	00	2,358	-	-	-	-	4,712,198
39700	00	326,418	86,384	-	-	-	19,209,980
39800	00	133	-	-	-	-	55,186
	Total Plant	**8,890,099**	**1,247,711**	**1,594,596**	**1,158,027**	**-**	**1,268,680,690**

PENNSYLVANIA ELECTRIC COMPANY
FFTY MONTHLY RESERVE BRINGFORWARD

		2025					
		OCTOBER					
Account	Group	Accruals	Amort. of NS	Retirements	Cost of Removal	Salvage	Ending Balance
30300	00	462,033	-	-	-	-	52,388,915
30330	00	-	-	-	-	-	9,079,604
30360	00	102,380	-	-	-	-	26,187,218
30370	00	7,266	-	-	-	-	116,809
36020	00	10,926	-	-	-	-	11,393,670
36100	00	19,041	2,450	643	804	-	9,962,327
36110	00	379	-	-	-	-	231,422
36200	00	684,796	152,652	312,995	312,995	-	127,376,897
36210	00	24,163	3,125	-	-	-	144,801
36400	00	1,028,634	343,222	344,334	516,502	-	229,590,210
36410	00	-	-	-	-	-	-
36420	00	1,077	550	-	-	-	(81,496)
36500	00	2,043,657	380,392	485,181	303,491	-	210,506,811
36510	00	326,694	-	-	-	-	53,099,135
36520	00	1,584	145	-	-	-	112,905
36530	00	32	-	-	-	-	14,702
36600	00	62,536	1,651	343	57	-	21,070,892
36610	00	-	-	-	-	-	-
36700	00	535,579	65,722	157,870	88,928	-	89,969,722
36710	00	2,958	101	-	-	-	169,920
36800	00	1,073,575	88,212	343,698	121,318	-	185,469,344
36900	00	164,648	37,099	45,550	20,670	-	30,712,936
36910	00	40,452	-	-	-	-	32,735,860
37010	00	1,066,011	33,244	8,013	1,382	-	62,595,288
37100	00	35,079	3,627	-	-	-	22,730,090
37121	00	246	-	-	-	-	212,700
37123	00	-	-	-	-	-	147,697
37200	00	11	-	-	-	-	193,693
37300	00	271,479	34,989	40,884	10,825	-	9,329,109
37330	00	60,741	3,531	4,512	910	-	3,021,564
38920	00	-	-	-	-	-	212,239
39010	00	117,816	10,619	68,714	15,071	-	14,196,641
39010	01	28,419	-	-	-	-	6,201,093
39010	02	62,817	-	10,430	2,288	-	8,551,716
39010	03	39,636	-	-	-	-	7,070,940
39020	00	7,520	-	-	-	-	5,462,774
39100	00	590	-	-	-	-	252,043
39120	00	-	-	-	-	-	-
39125	00	122,553	-	-	-	-	5,067,564
39130	00	55,668	-	-	-	-	1,760,455
39230	00	2,839	-	-	-	-	547,246
39240	00	8,126	-	704	-	-	1,899,438
39250	00	46,695	-	3,809	-	-	3,853,396
39300	00	-	-	-	-	-	40,196
39400	00	77,138	-	-	-	-	7,527,230
39500	00	-	-	-	-	-	111,815
39600	00	2,358	-	-	-	-	4,714,556
39700	00	327,279	86,384	-	-	-	19,623,642
39800	00	133	-	-	-	-	55,318
	Total Plant	**8,925,566**	**1,247,711**	**1,827,680**	**1,395,240**	**-**	**1,275,631,047**

PENNSYLVANIA ELECTRIC COMPANY
FFTY MONTHLY RESERVE BRINGFORWARD

		2025					
		NOVEMBER					
Account	Group	Accruals	Amort. of NS	Retirements	Cost of Removal	Salvage	Ending Balance
30300	00	462,033	-	-	-	-	52,850,948
30330	00	-	-	-	-	-	9,079,604
30360	00	102,380	-	-	-	-	26,289,598
30370	00	7,266	-	-	-	-	124,075
36020	00	10,926	-	-	-	-	11,404,597
36100	00	19,047	2,450	625	781	-	9,982,418
36110	00	379	-	-	-	-	231,801
36200	00	687,672	152,652	72,252	72,252	-	128,072,716
36210	00	24,163	3,125	-	-	-	172,089
36400	00	1,032,722	343,222	306,895	460,343	-	230,198,915
36410	00	-	-	-	-	-	-
36420	00	1,077	550	-	-	-	(79,869)
36500	00	2,052,019	380,392	415,502	259,906	-	212,263,813
36510	00	326,694	-	-	-	-	53,425,829
36520	00	1,584	145	-	-	-	114,634
36530	00	32	-	-	-	-	14,734
36600	00	62,540	1,651	379	63	-	21,134,641
36610	00	-	-	-	-	-	-
36700	00	538,574	65,722	160,025	90,142	-	90,323,850
36710	00	2,958	101	-	-	-	172,979
36800	00	1,080,294	88,212	339,756	119,926	-	186,178,168
36900	00	165,363	37,099	46,001	20,875	-	30,848,521
36910	00	40,452	-	-	-	-	32,776,313
37010	00	1,069,034	33,244	8,335	1,438	-	63,687,792
37100	00	35,079	3,627	-	-	-	22,768,796
37121	00	246	-	-	-	-	212,946
37123	00	-	-	-	-	-	147,697
37200	00	11	-	-	-	-	193,705
37300	00	273,306	34,989	40,957	10,844	-	9,585,603
37330	00	61,508	3,531	4,520	911	-	3,081,171
38920	00	-	-	-	-	-	212,239
39010	00	119,050	10,619	46,382	10,173	-	14,269,755
39010	01	28,419	-	-	-	-	6,229,511
39010	02	63,082	-	7,040	1,544	-	8,606,214
39010	03	39,636	-	-	-	-	7,110,575
39020	00	7,520	-	-	-	-	5,470,295
39100	00	590	-	-	-	-	252,633
39120	00	-	-	-	-	-	-
39125	00	122,728	-	-	-	-	5,190,292
39130	00	55,668	-	-	-	-	1,816,123
39230	00	2,839	-	-	-	-	550,085
39240	00	8,124	-	762	-	-	1,906,800
39250	00	46,965	-	4,124	-	-	3,896,238
39300	00	-	-	-	-	-	40,196
39400	00	77,246	-	-	-	-	7,604,476
39500	00	-	-	-	-	-	111,815
39600	00	2,358	-	-	-	-	4,716,914
39700	00	328,180	86,384	-	-	-	20,038,206
39800	00	133	-	-	-	-	55,451
	Total Plant	**8,959,898**	**1,247,711**	**1,453,556**	**1,049,199**	**-**	**1,283,335,900**

PENNSYLVANIA ELECTRIC COMPANY
FFTY MONTHLY RESERVE BRINGFORWARD

		2025					
		DECEMBER					
Account	Group	Accruals	Amort. of NS	Retirements	Cost of Removal	Salvage	Ending Balance
30300	00	462,033	-	2,028,495	-	-	51,284,487
30330	00	-	-	-	-	-	9,079,604
30360	00	102,380	-	19,263	-	-	26,372,715
30370	00	7,266	-	-	-	-	131,340
36020	00	10,926	-	-	-	-	11,415,523
36100	00	19,052	2,450	555	694	-	10,002,670
36110	00	379	-	-	-	-	232,180
36200	00	688,731	152,652	69,686	69,686	-	128,774,726
36210	00	24,163	3,125	-	-	-	199,377
36400	00	1,036,512	343,222	296,876	445,315	-	230,836,459
36410	00	-	-	-	-	-	-
36420	00	1,077	550	-	-	-	(78,242)
36500	00	2,059,562	380,392	397,034	248,353	-	214,058,380
36510	00	326,694	-	-	-	-	53,752,522
36520	00	1,584	145	-	-	-	116,364
36530	00	32	-	-	-	-	14,765
36600	00	62,545	1,651	383	64	-	21,198,390
36610	00	-	-	-	-	-	-
36700	00	541,602	65,722	161,361	90,894	-	90,678,917
36710	00	2,958	101	-	-	-	176,037
36800	00	1,086,977	88,212	340,024	120,021	-	186,893,312
36900	00	166,083	37,099	46,368	21,042	-	30,984,293
36910	00	40,452	-	4	-	-	32,816,762
37010	00	1,072,140	33,244	8,464	1,460	-	64,783,252
37100	00	35,079	3,627	-	-	-	22,807,503
37121	00	246	-	-	-	-	213,193
37123	00	-	-	-	-	-	147,697
37200	00	11	-	-	-	-	193,716
37300	00	275,063	34,989	37,741	9,993	-	9,847,921
37330	00	62,245	3,531	4,165	840	-	3,141,942
38920	00	-	-	-	-	-	212,239
39010	00	120,215	10,619	62,290	13,662	-	14,324,636
39010	01	28,419	-	-	-	-	6,257,930
39010	02	63,333	-	9,455	2,074	-	8,658,019
39010	03	39,636	-	-	-	-	7,150,211
39020	00	7,520	-	-	-	-	5,477,815
39100	00	590	-	-	-	-	253,223
39120	00	-	-	-	-	-	-
39125	00	94,369	-	3,564,617	-	-	1,720,044
39130	00	46,993	-	850,369	-	-	1,012,747
39230	00	2,839	-	-	-	-	552,924
39240	00	8,116	-	4,991	-	-	1,909,925
39250	00	48,024	-	26,994	-	-	3,917,267
39300	00	-	-	15,171	-	-	25,025
39400	00	76,669	-	508,886	-	-	7,172,260
39500	00	-	-	-	-	-	111,815
39600	00	2,358	-	-	-	-	4,719,273
39700	00	314,238	86,384	5,231,045	6,538,806	-	8,668,976
39800	00	131	-	1,614	-	-	53,968
	Total Plant	**8,939,245**	**1,247,711**	**13,685,851**	**7,562,904**	**-**	**1,272,274,102**

PENNSYLVANIA POWER COMPANY
FFTY MONTHLY RESERVE BRINGFORWARD

						12-31-2024 FTY BALANCE
Account	**Group**	**FTY Rates**	**COR%**	**GS%**	**FTY Amort NS**	**Begin. Balance**
30300	00	7.93	0%	0%	-	11,155,288
30310	00	1.41	0%	0%	-	6,709,950
30370	00	19.98	0%	0%	-	14,097
36110	00	1.42	-150%	0%	7,001	814,224
36111	00	0.66	0%	0%	-	589,583
36120	00	1.18	0%	0%	-	245,936
36121	00	0.97	0%	0%	-	134,705
36200	00	2.64	-69%	0%	258,338	23,988,840
36210	00	1.44	-62%	0%	4,102	5,084,706
36400	00	1.74	-150%	0%	1,180,279	47,989,139
36410	00	0.07	0%	0%	-	7,529
36420	00	2.66	-32%	0%	41,098	369,561
36500	00	2.26	-93%	0%	1,616,842	29,836,539
36501	00	1.90	-47%	0%	1,023	985,607
36510	00	2.04	0%	0%	-	15,046,155
36600	00	1.43	-17%	0%	341	3,337,850
36610	00	0.31	0%	0%	-	59,654
36700	00	2.28	-125%	0%	591,314	29,685,623
36710	00	1.90	0%	0%	-	50,944
36800	00	2.93	-26%	0%	412,442	42,141,796
36900	00	1.26	-125%	0%	191,592	24,068,344
37010	00	8.13	-30%	0%	246,782	22,925,268
37100	00	1.89	-61%	0%	10,645	2,983,389
37310	00	6.92	-40%	0%	10,905	1,718,517
37320	00	7.74	0%	0%	-	8,059
37330	00	5.96	-20%	0%	41,951	1,308,151
39010	00	1.84	-72%	0%	12,582	3,607,426
39020	00	2.02	0%	0%	-	13,332
39110	00	5.84	0%	0%	-	8,073
39120	00	10.57	0%	0%	-	472,879
39125	00	13.64	0%	0%	-	1,216,651
39200	00	7.13	0%	0%	(20,245)	897,128
39300	00	0.71	0%	0%	-	26,431
39400	00	4.17	0%	0%	-	834,893
39500	00	5.77	0%	0%	-	17,189
39600	00	4.83	0%	0%	-	456,140
39700	00	9.46	-125%	0%	236,828	1,679,010
39800	00	0.00	0%	0%	-	7,595
	Total Plant				**4,843,820**	**280,496,202**

PENNSYLVANIA POWER COMPANY
FFTY MONTHLY RESERVE BRINGFORWARD

	2025					
	JANUARY					
Account	Accruals	Amort. of NS	Retirements	Cost of Removal	Salvage	Ending Balance
30300	110,477	-	-	-	-	11,265,764
30310	32,006	-	-	-	-	6,741,956
30370	2,104	-	-	-	-	16,201
36110	4,138	583	-	-	-	818,945
36111	437	-	-	-	-	590,020
36120	445	-	-	-	-	246,381
36121	158	-	-	-	-	134,864
36200	243,471	21,528	20,029	13,773	-	24,220,038
36210	10,330	342	-	-	-	5,095,377
36400	213,697	98,357	-	-	-	48,301,193
36410	0	-	-	-	-	7,530
36420	19,999	3,425	52,447	16,595	-	323,944
36500	350,121	134,737	71,291	66,266	-	30,183,841
36501	5,285	85	-	-	-	990,977
36510	133,544	-	-	-	-	15,179,699
36600	9,739	28	514	89	-	3,347,014
36610	17	-	-	-	-	59,671
36700	183,194	49,276	31,127	38,908	-	29,848,058
36710	171	-	-	-	-	51,115
36800	331,884	34,370	42,453	11,237	-	42,454,359
36900	50,176	15,966	6,581	8,226	-	24,119,679
37010	346,989	20,565	9,224	2,768	-	23,280,830
37100	6,429	887	-	-	-	2,990,705
37310	22,018	909	476	189	-	1,740,780
37320	161	-	-	-	-	8,220
37330	24,523	3,496	2,315	470	-	1,333,385
39010	13,222	1,049	1,982	1,425	-	3,618,290
39020	69	-	-	-	-	13,401
39110	195	-	-	-	-	8,269
39120	6,228	-	-	-	-	479,107
39125	22,803	-	-	-	-	1,239,454
39200	9,331	(1,687)	2,383	-	-	902,388
39300	16	-	-	-	-	26,447
39400	12,822	-	-	-	-	847,715
39500	104	-	-	-	-	17,293
39600	5,607	-	-	-	-	461,747
39700	75,711	19,736	-	-	-	1,774,457
39800	-	-	-	-	-	7,595
	2,247,622	**403,652**	**240,821**	**159,946**	**-**	**282,746,708**

PENNSYLVANIA POWER COMPANY
FFTY MONTHLY RESERVE BRINGFORWARD

	2025					
	FEBRUARY					
Account	Accruals	Amort. of NS	Retirements	Cost of Removal	Salvage	Ending Balance
30300	110,477	-	-	-	-	11,376,241
30310	32,006	-	-	-	-	6,773,963
30370	2,104	-	-	-	-	18,305
36110	4,139	583	-	-	-	823,668
36111	437	-	-	-	-	590,457
36120	445	-	-	-	-	246,826
36121	158	-	-	-	-	135,022
36200	243,727	21,528	5,845	4,019	-	24,475,429
36210	10,330	342	-	-	-	5,106,049
36400	213,697	98,357	-	-	-	48,613,246
36410	0	-	-	-	-	7,530
36420	21,216	3,425	69,709	22,057	-	256,818
36500	351,521	134,737	94,063	87,434	-	30,488,602
36501	5,285	85	-	-	-	996,347
36510	133,544	-	-	-	-	15,313,243
36600	9,745	28	592	103	-	3,356,092
36610	17	-	-	-	-	59,688
36700	183,800	49,276	39,820	49,775	-	29,991,539
36710	171	-	-	-	-	51,286
36800	332,913	34,370	51,216	13,557	-	42,756,869
36900	50,244	15,966	7,732	9,665	-	24,168,492
37010	348,232	20,565	10,096	3,030	-	23,636,502
37100	6,429	887	-	-	-	2,998,020
37310	22,056	909	538	213	-	1,762,993
37320	161	-	-	-	-	8,381
37330	24,672	3,496	2,620	532	-	1,358,401
39010	13,254	1,049	2,718	1,953	-	3,627,921
39020	69	-	-	-	-	13,471
39110	195	-	-	-	-	8,464
39120	6,242	-	-	-	-	485,350
39125	23,717	-	-	-	-	1,263,172
39200	9,458	(1,687)	2,374	-	-	907,785
39300	16	-	-	-	-	26,463
39400	12,899	-	-	-	-	860,614
39500	104	-	-	-	-	17,396
39600	5,607	-	-	-	-	467,355
39700	76,475	19,736	-	-	-	1,870,668
39800	-	-	-	-	-	7,595
	2,255,563	**403,652**	**287,323**	**192,338**	**-**	**284,926,262**

PENNSYLVANIA POWER COMPANY
FFTY MONTHLY RESERVE BRINGFORWARD

	2025					
	MARCH					
Account	Accruals	Amort. of NS	Retirements	Cost of Removal	Salvage	Ending Balance
30300	110,477	-	-	-	-	11,486,718
30310	32,006	-	-	-	-	6,805,969
30370	2,104	-	-	-	-	20,410
36110	4,140	583	-	-	-	828,391
36111	437	-	-	-	-	590,895
36120	445	-	-	-	-	247,271
36121	158	-	-	-	-	135,180
36200	243,807	21,528	2,219	1,526	-	24,737,019
36210	10,330	342	-	-	-	5,116,720
36400	213,697	98,357	-	-	-	48,925,299
36410	0	-	-	-	-	7,531
36420	23,062	3,425	115,593	36,575	-	131,137
36500	353,728	134,737	166,675	154,929	-	30,655,464
36501	5,285	85	-	-	-	1,001,716
36510	133,544	-	-	-	-	15,446,786
36600	9,751	28	590	102	-	3,365,180
36610	17	-	-	-	-	59,705
36700	184,680	49,276	63,254	79,067	-	30,083,174
36710	171	-	-	-	-	51,457
36800	334,297	34,370	74,671	19,766	-	43,031,100
36900	50,327	15,966	9,979	12,474	-	24,212,332
37010	349,577	20,565	10,805	3,242	-	23,992,596
37100	6,429	887	-	-	-	3,005,336
37310	22,098	909	613	243	-	1,785,144
37320	161	-	-	-	-	8,542
37330	24,839	3,496	2,981	605	-	1,383,150
39010	13,301	1,049	4,189	3,011	-	3,635,071
39020	69	-	-	-	-	13,540
39110	195	-	-	-	-	8,659
39120	6,264	-	-	-	-	491,613
39125	24,175	-	-	-	-	1,287,347
39200	9,573	(1,687)	1,937	-	-	913,735
39300	16	-	-	-	-	26,479
39400	12,968	-	-	-	-	873,582
39500	104	-	-	-	-	17,500
39600	5,607	-	-	-	-	472,962
39700	77,167	19,736	-	-	-	1,967,570
39800	-	-	-	-	-	7,595
	2,265,007	**403,652**	**453,505**	**311,540**	**-**	**286,829,876**

PENNSYLVANIA POWER COMPANY
FFTY MONTHLY RESERVE BRINGFORWARD

	2025					
	APRIL					
Account	Accruals	Amort. of NS	Retirements	Cost of Removal	Salvage	Ending Balance
30300	110,477	-	-	-	-	11,597,195
30310	32,006	-	-	-	-	6,837,975
30370	2,104	-	-	-	-	22,514
36110	4,141	583	262	392	-	832,461
36111	437	-	-	-	-	591,332
36120	445	-	-	-	-	247,716
36121	158	-	-	-	-	135,339
36200	244,118	21,528	29,226	20,097	-	24,953,343
36210	10,330	342	-	-	-	5,127,392
36400	213,697	98,357	-	-	-	49,237,352
36410	0	-	-	-	-	7,531
36420	25,374	3,425	116,530	36,871	-	6,535
36500	356,448	134,737	154,660	143,760	-	30,848,228
36501	5,285	85	-	-	-	1,007,086
36510	133,544	-	-	-	-	15,580,330
36600	9,757	28	554	96	-	3,374,316
36610	17	-	-	-	-	59,721
36700	185,751	49,276	62,053	77,567	-	30,178,581
36710	171	-	-	-	-	51,628
36800	335,868	34,370	68,148	18,039	-	43,315,151
36900	50,415	15,966	8,740	10,925	-	24,259,049
37010	350,918	20,565	10,047	3,015	-	24,351,018
37100	6,429	887	-	-	-	3,012,652
37310	22,136	909	643	255	-	1,807,291
37320	161	-	-	-	-	8,704
37330	24,992	3,496	3,130	636	-	1,407,872
39010	13,364	1,049	4,925	3,540	-	3,641,019
39020	69	-	-	-	-	13,609
39110	195	-	-	-	-	8,855
39120	6,292	-	-	-	-	497,905
39125	24,179	-	-	-	-	1,311,526
39200	9,675	(1,687)	1,877	-	-	919,846
39300	16	-	-	-	-	26,495
39400	13,030	-	-	-	-	886,612
39500	104	-	-	-	-	17,603
39600	5,607	-	-	-	-	478,569
39700	77,779	19,736	-	-	-	2,065,085
39800	-	-	-	-	-	7,595
	2,275,490	**403,652**	**460,793**	**315,193**	**-**	**288,733,032**

PENNSYLVANIA POWER COMPANY
FFTY MONTHLY RESERVE BRINGFORWARD

	2025					
	MAY					
Account	Accruals	Amort. of NS	Retirements	Cost of Removal	Salvage	Ending Balance
30300	110,477	-	-	-	-	11,707,671
30310	32,006	-	-	-	-	6,869,981
30370	2,104	-	-	-	-	24,618
36110	4,143	583	-	-	-	837,188
36111	437	-	-	-	-	591,769
36120	445	-	-	-	-	248,161
36121	158	-	-	-	-	135,497
36200	244,488	21,528	8,112	5,578	-	25,205,669
36210	10,330	342	-	-	-	5,138,063
36400	213,697	98,357	-	-	-	49,549,406
36410	0	-	-	-	-	7,531
36420	27,711	3,425	118,176	37,392	-	(117,896)
36500	359,080	134,737	156,369	145,349	-	31,040,328
36501	5,285	85	-	-	-	1,012,456
36510	133,544	-	-	-	-	15,713,874
36600	9,765	28	913	158	-	3,383,038
36610	17	-	-	-	-	59,738
36700	186,986	49,276	82,485	103,106	-	30,229,252
36710	171	-	-	-	-	51,799
36800	337,455	34,370	76,193	20,169	-	43,590,614
36900	50,501	15,966	9,462	11,828	-	24,304,226
37010	352,200	20,565	9,878	2,964	-	24,710,942
37100	6,429	887	-	-	-	3,019,968
37310	22,170	909	686	272	-	1,829,411
37320	161	-	-	-	-	8,865
37330	25,124	3,496	3,340	678	-	1,432,473
39010	13,432	1,049	4,925	3,540	-	3,647,035
39020	69	-	-	-	-	13,679
39110	195	-	-	-	-	9,050
39120	6,322	-	-	-	-	504,227
39125	24,183	-	-	-	-	1,335,709
39200	9,782	(1,687)	2,098	-	-	925,843
39300	16	-	-	-	-	26,511
39400	13,094	-	-	-	-	899,706
39500	104	-	-	-	-	17,707
39600	5,607	-	-	-	-	484,177
39700	78,418	19,736	-	-	-	2,163,239
39800	-	-	-	-	-	7,595
	2,286,105	**403,652**	**472,636**	**331,033**	**-**	**290,619,119**

PENNSYLVANIA POWER COMPANY
FFTY MONTHLY RESERVE BRINGFORWARD

	2025					
	JUNE					
Account	Accruals	Amort. of NS	Retirements	Cost of Removal	Salvage	Ending Balance
30300	110,477	-	-	-	-	11,818,148
30310	32,006	-	-	-	-	6,901,987
30370	2,104	-	-	-	-	26,722
36110	4,164	583	4,483	6,725	-	830,727
36111	437	-	-	-	-	592,206
36120	445	-	-	-	-	248,606
36121	158	-	-	-	-	135,656
36200	249,016	21,528	449,105	308,825	-	24,718,283
36210	10,330	342	-	-	-	5,148,735
36400	213,697	98,357	-	-	-	49,861,459
36410	0	-	-	-	-	7,532
36420	30,081	3,425	119,742	37,888	-	(242,021)
36500	361,788	134,737	163,596	152,066	-	31,221,191
36501	5,285	85	-	-	-	1,017,826
36510	133,544	-	-	-	-	15,847,418
36600	9,775	28	906	157	-	3,391,778
36610	17	-	-	-	-	59,755
36700	188,396	49,276	82,588	103,236	-	30,281,100
36710	171	-	-	-	-	51,971
36800	339,132	34,370	76,390	20,221	-	43,867,505
36900	50,590	15,966	9,393	11,741	-	24,349,648
37010	353,480	20,565	10,021	3,007	-	25,071,959
37100	6,429	887	-	-	-	3,027,283
37310	22,203	909	751	298	-	1,851,474
37320	161	-	-	-	-	9,026
37330	25,255	3,496	3,655	742	-	1,456,827
39010	13,520	1,049	7,867	5,655	-	3,648,082
39020	69	-	-	-	-	13,748
39110	195	-	-	-	-	9,245
39120	6,361	-	-	-	-	510,588
39125	24,187	-	-	-	-	1,359,896
39200	9,871	(1,687)	1,240	-	-	932,786
39300	16	-	-	-	-	26,526
39400	13,147	-	-	-	-	912,853
39500	104	-	-	-	-	17,811
39600	5,607	-	-	-	-	489,784
39700	78,954	19,736	-	-	-	2,261,928
39800	-	-	-	-	-	7,595
	2,301,173	**403,652**	**929,740**	**650,561**	**-**	**291,743,643**

PENNSYLVANIA POWER COMPANY
FFTY MONTHLY RESERVE BRINGFORWARD

	2025					
	JULY					
Account	Accruals	Amort. of NS	Retirements	Cost of Removal	Salvage	Ending Balance
30300	110,477	-	-	-	-	11,928,625
30310	32,006	-	-	-	-	6,933,993
30370	2,104	-	-	-	-	28,827
36110	4,185	583	-	-	-	835,496
36111	437	-	-	-	-	592,644
36120	445	-	-	-	-	249,051
36121	158	-	-	-	-	135,814
36200	253,543	21,528	8,044	5,531	-	24,979,779
36210	10,330	342	-	-	-	5,159,406
36400	213,697	98,357	-	-	-	50,173,512
36410	0	-	-	-	-	7,532
36420	32,476	3,425	120,701	38,191	-	(365,011)
36500	364,524	134,737	159,689	148,435	-	31,412,329
36501	5,285	85	-	-	-	1,023,196
36510	133,544	-	-	-	-	15,980,962
36600	9,785	28	923	160	-	3,400,508
36610	17	-	-	-	-	59,772
36700	189,817	49,276	83,729	104,661	-	30,331,803
36710	171	-	-	-	-	52,142
36800	340,823	34,370	77,396	20,487	-	44,144,816
36900	50,679	15,966	9,615	12,019	-	24,394,660
37010	354,795	20,565	10,407	3,123	-	25,433,789
37100	6,429	887	-	-	-	3,034,599
37310	22,236	909	722	286	-	1,873,611
37320	161	-	-	-	-	9,187
37330	25,386	3,496	3,515	714	-	1,481,479
39010	13,628	1,049	7,867	5,655	-	3,649,236
39020	69	-	-	-	-	13,818
39110	195	-	-	-	-	9,441
39120	6,409	-	-	-	-	516,997
39125	24,423	-	-	-	-	1,384,319
39200	9,946	(1,687)	1,569	-	-	939,476
39300	16	-	-	-	-	26,542
39400	13,193	-	-	-	-	926,046
39500	104	-	-	-	-	17,914
39600	5,607	-	-	-	-	495,391
39700	79,405	19,736	-	-	-	2,361,068
39800	-	-	-	-	-	7,595
	2,316,506	**403,652**	**484,176**	**339,262**	**-**	**293,640,363**

PENNSYLVANIA POWER COMPANY
FFTY MONTHLY RESERVE BRINGFORWARD

	2025					
	AUGUST					
Account	Accruals	Amort. of NS	Retirements	Cost of Removal	Salvage	Ending Balance
30300	110,477	-	-	-	-	12,039,101
30310	32,006	-	-	-	-	6,966,000
30370	2,104	-	-	-	-	30,931
36110	4,187	583	-	-	-	840,266
36111	437	-	-	-	-	593,081
36120	445	-	-	-	-	249,496
36121	158	-	-	-	-	135,972
36200	253,828	21,528	20,712	14,242	-	25,220,181
36210	10,330	342	-	-	-	5,170,078
36400	213,697	98,357	-	-	-	50,485,565
36410	0	-	-	-	-	7,533
36420	34,897	3,425	122,320	38,703	-	(487,712)
36500	367,247	134,737	162,020	150,602	-	31,601,692
36501	5,285	85	-	-	-	1,028,566
36510	133,544	-	-	-	-	16,114,506
36600	9,795	28	926	161	-	3,409,245
36610	17	-	-	-	-	59,789
36700	191,255	49,276	84,671	105,839	-	30,381,825
36710	171	-	-	-	-	52,313
36800	342,553	34,370	79,937	21,159	-	44,420,642
36900	50,771	15,966	9,908	12,385	-	24,439,105
37010	356,133	20,565	10,397	3,120	-	25,796,971
37100	6,429	887	-	-	-	3,041,915
37310	22,269	909	739	293	-	1,895,756
37320	161	-	-	-	-	9,348
37330	25,515	3,496	3,595	730	-	1,506,166
39010	13,762	1,049	11,546	8,299	-	3,644,201
39020	69	-	-	-	-	13,887
39110	195	-	-	-	-	9,636
39120	6,469	-	-	-	-	523,466
39125	24,894	-	-	-	-	1,409,213
39200	10,042	(1,687)	2,031	-	-	945,801
39300	16	-	-	-	-	26,558
39400	13,251	-	-	-	-	939,296
39500	104	-	-	-	-	18,018
39600	5,607	-	-	-	-	500,999
39700	79,982	19,736	-	-	-	2,460,786
39800	-	-	-	-	-	7,595
	2,328,103	**403,652**	**508,799**	**355,533**	**-**	**295,507,786**

PENNSYLVANIA POWER COMPANY
FFTY MONTHLY RESERVE BRINGFORWARD

	2025					
	SEPTEMBER					
Account	Accruals	Amort. of NS	Retirements	Cost of Removal	Salvage	Ending Balance
30300	110,477	-	-	-	-	12,149,578
30310	32,006	-	-	-	-	6,998,006
30370	2,104	-	-	-	-	33,035
36110	4,189	583	-	-	-	845,038
36111	437	-	-	-	-	593,518
36120	445	-	-	-	-	249,941
36121	158	-	-	-	-	136,131
36200	254,256	21,528	22,482	15,459	-	25,458,024
36210	10,330	342	-	-	-	5,180,749
36400	213,697	98,357	-	-	-	50,797,619
36410	0	-	-	-	-	7,533
36420	37,409	3,425	129,962	41,121	-	(617,961)
36500	370,078	134,737	172,452	160,299	-	31,773,756
36501	5,285	85	-	-	-	1,033,935
36510	133,544	-	-	-	-	16,248,050
36600	9,805	28	977	170	-	3,417,932
36610	17	-	-	-	-	59,806
36700	192,734	49,276	88,387	110,483	-	30,424,965
36710	171	-	-	-	-	52,484
36800	344,377	34,370	85,997	22,764	-	44,690,629
36900	50,869	15,966	10,819	13,524	-	24,481,596
37010	357,508	20,565	10,974	3,293	-	26,160,777
37100	6,429	887	-	-	-	3,049,231
37310	22,304	909	729	289	-	1,917,952
37320	161	-	-	-	-	9,509
37330	25,656	3,496	3,546	720	-	1,531,051
39010	13,921	1,049	11,546	8,299	-	3,639,326
39020	69	-	-	-	-	13,957
39110	195	-	-	-	-	9,831
39120	6,540	-	-	-	-	530,005
39125	25,135	-	-	-	-	1,434,348
39200	10,129	(1,687)	1,218	-	-	953,025
39300	16	-	-	-	-	26,574
39400	13,303	-	-	-	-	952,599
39500	104	-	-	-	-	18,121
39600	5,607	-	-	-	-	506,606
39700	80,504	19,736	-	-	-	2,561,026
39800	-	-	-	-	-	7,595
	2,339,969	**403,652**	**539,088**	**376,421**	**-**	**297,335,897**

PENNSYLVANIA POWER COMPANY
FFTY MONTHLY RESERVE BRINGFORWARD

	2025					
	OCTOBER					
Account	Accruals	Amort. of NS	Retirements	Cost of Removal	Salvage	Ending Balance
30300	110,477	-	-	-	-	12,260,055
30310	32,006	-	-	-	-	7,030,012
30370	2,104	-	-	-	-	35,140
36110	4,190	583	-	-	-	849,812
36111	437	-	-	-	-	593,955
36120	445	-	-	-	-	250,386
36121	158	-	-	-	-	136,289
36200	254,546	21,528	6,811	4,683	-	25,722,604
36210	10,330	342	-	-	-	5,191,421
36400	213,697	98,357	-	-	-	51,109,672
36410	0	-	-	-	-	7,533
36420	39,983	3,425	128,408	40,630	-	(743,591)
36500	372,981	134,737	170,464	158,451	-	31,952,558
36501	5,285	85	-	-	-	1,039,305
36510	133,544	-	-	-	-	16,381,594
36600	9,816	28	995	173	-	3,426,609
36610	17	-	-	-	-	59,823
36700	194,245	49,276	88,505	110,632	-	30,469,349
36710	171	-	-	-	-	52,655
36800	346,267	34,370	85,858	22,727	-	44,962,681
36900	50,971	15,966	10,839	13,549	-	24,524,146
37010	358,921	20,565	10,987	3,297	-	26,525,979
37100	6,429	887	-	-	-	3,056,546
37310	22,342	909	679	269	-	1,940,255
37320	161	-	-	-	-	9,671
37330	25,808	3,496	3,304	671	-	1,556,380
39010	14,080	1,049	11,546	8,299	-	3,634,609
39020	69	-	-	-	-	14,026
39110	195	-	-	-	-	10,027
39120	6,610	-	-	-	-	536,616
39125	25,158	-	-	-	-	1,459,506
39200	10,193	(1,687)	1,171	-	-	960,359
39300	16	-	-	-	-	26,590
39400	13,341	-	-	-	-	965,940
39500	104	-	-	-	-	18,225
39600	5,607	-	-	-	-	512,213
39700	80,888	19,736	-	-	-	2,661,649
39800	-	-	-	-	-	7,595
	2,351,592	**403,652**	**519,566**	**363,379**	**-**	**299,208,195**

PENNSYLVANIA POWER COMPANY
FFTY MONTHLY RESERVE BRINGFORWARD

	2025					
	NOVEMBER					
Account	Accruals	Amort. of NS	Retirements	Cost of Removal	Salvage	Ending Balance
30300	110,477	-	-	-	-	12,370,532
30310	32,006	-	-	-	-	7,062,018
30370	2,104	-	-	-	-	37,244
36110	4,191	583	-	-	-	854,587
36111	437	-	-	-	-	594,393
36120	445	-	-	-	-	250,831
36121	158	-	-	-	-	136,448
36200	254,665	21,528	5,206	3,580	-	25,990,012
36210	10,330	342	-	-	-	5,202,092
36400	213,697	98,357	-	-	-	51,421,725
36410	0	-	-	-	-	7,534
36420	42,523	3,425	126,567	40,047	-	(864,257)
36500	375,836	134,737	166,842	155,084	-	32,141,204
36501	5,285	85	-	-	-	1,044,675
36510	133,544	-	-	-	-	16,515,138
36600	9,824	28	526	91	-	3,435,844
36610	17	-	-	-	-	59,840
36700	195,542	49,276	63,335	79,169	-	30,571,664
36710	171	-	-	-	-	52,826
36800	347,994	34,370	71,245	18,859	-	45,254,942
36900	51,061	15,966	8,433	10,541	-	24,572,199
37010	360,290	20,565	10,292	3,089	-	26,893,453
37100	6,429	887	-	-	-	3,063,862
37310	22,379	909	680	269	-	1,962,593
37320	161	-	-	-	-	9,832
37330	25,951	3,496	3,309	672	-	1,581,845
39010	14,214	1,049	7,867	5,655	-	3,636,349
39020	69	-	-	-	-	14,095
39110	195	-	-	-	-	10,222
39120	6,670	-	-	-	-	543,285
39125	25,194	-	-	-	-	1,484,700
39200	10,269	(1,687)	1,679	-	-	967,262
39300	16	-	-	-	-	26,606
39400	13,387	-	-	-	-	979,327
39500	104	-	-	-	-	18,328
39600	5,607	-	-	-	-	517,821
39700	81,345	19,736	-	-	-	2,762,730
39800	-	-	-	-	-	7,595
	2,362,587	**403,652**	**465,982**	**317,056**	**-**	**301,191,395**

PENNSYLVANIA POWER COMPANY
FFTY MONTHLY RESERVE BRINGFORWARD

	2025					
	DECEMBER					
Account	Accruals	Amort. of NS	Retirements	Cost of Removal	Salvage	Ending Balance
30300	110,477	-	778,512	-	-	11,702,496
30310	32,006	-	120,687	-	-	6,973,338
30370	2,104	-	-	-	-	39,348
36110	4,210	583	3,955	5,933	-	849,492
36111	437	-	-	-	-	594,830
36120	445	-	-	-	-	251,276
36121	158	-	-	-	-	136,606
36200	258,760	21,528	408,281	280,753	-	25,581,266
36210	10,330	342	-	-	-	5,212,764
36400	213,697	98,357	-	-	-	51,733,778
36410	0	-	-	-	-	7,534
36420	45,057	3,425	127,906	40,471	-	(984,152)
36500	378,710	134,737	172,774	160,598	-	32,321,279
36501	5,285	85	-	-	-	1,050,045
36510	133,544	-	-	-	-	16,648,682
36600	9,829	28	524	91	-	3,445,086
36610	17	-	-	-	-	59,857
36700	196,631	49,276	64,113	80,141	-	30,673,317
36710	171	-	-	-	-	52,998
36800	349,575	34,370	72,576	19,211	-	45,547,101
36900	51,142	15,966	8,712	10,890	-	24,619,705
37010	361,623	20,565	10,428	3,129	-	27,262,085
37100	6,429	887	-	-	-	3,071,178
37310	22,412	909	627	248	-	1,985,039
37320	161	-	-	-	-	9,993
37330	26,085	3,496	3,050	619	-	1,607,757
39010	14,303	1,049	5,037	3,621	-	3,643,042
39020	69	-	-	-	-	14,165
39110	195	-	-	-	-	10,417
39120	6,056	-	148,392	-	-	400,950
39125	20,088	-	901,598	-	-	603,191
39200	10,531	(1,687)	8,104	-	-	968,002
39300	16	-	-	-	-	26,622
39400	13,545	-	-	-	-	992,872
39500	104	-	-	-	-	18,432
39600	5,607	-	-	-	-	523,428
39700	82,525	19,736	99,246	124,058	-	2,641,687
39800	-	-	-	-	-	7,595
	2,372,335	**403,652**	**2,934,522**	**729,763**	**-**	**300,303,098**

WEST PENN POWER COMPANY
FFTY MONTHLY RESERVE BRINGFORWARD

Account	12/31/2024 Ending Balance	FTY Rates	COR Ratio	Salvage Ratio	'5-yr Amort of NS FTY
303.10	40,871,961	14.29	-	-	-
303.20	59,892,222	10.00	-	-	-
303.30	50,596	20.00	-	-	-
360.20	5,101,395	1.69	-	-	294.00
361.00	11,837,490	1.32	(2.00)	(0.00)	(105,083.00)
362.10	172,570,974	1.72	0.77	0.00	1,259,483.00
362.15	9,814,766	1.47	-	-	-
362.40	4,422,543	0.60	-	-	-
364.00	131,595,379	1.62	1.75	-	4,266,391.00
364.55	36,477,669	1.34	-	-	-
365.10	95,818,887	2.46	1.08	-	5,617,768.00
365.15	23,356,699	1.93	-	-	-
365.20	48,458,789	1.43	-	-	-
365.25	4,712,842	1.38	-	-	-
366.00	8,866,531	1.74	4.78	-	4,040.00
366.50	983	1.81	-	-	-
367.00	63,202,566	2.04	0.86	-	1,267,724.00
367.50	6,175,960	1.72	-	-	-
368.00	186,256,930	2.38	0.44	-	1,646,489.00
369.00	62,628,882	1.73	1.75	-	543,137.00
370.30	75,446,224	7.92	1.03	-	1,997,789.00
371.00	6,215,912	2.18	3.01	-	29,199.00
372.00	273,421	0.85	-	-	-
373.10	6,497,117	6.25	0.24	-	160,621.00
373.30	2,589,173	7.33	0.14	-	91,639.00
389.20	143,003	1.36	-	-	-
390.10	39,597,505	4.79	0.41	-	256,121.00
391.10	2,256,361	5.69	-	-	-
391.20	3,205,666	15.02	-	-	-
391.30	21,150	-	-	-	-
391.50	2,140,544	18.31	-	-	-
392.10	4,216,565	12.87	-	-	-
392.20	952,769	9.41	-	-	-
392.30	446,482	13.53	-	-	-
392.40	324,652	2.07	-	-	-
392.60	181,753	4.88	-	-	-
393.00	264,375	3.11	-	-	-
394.00	9,083,770	6.73	0.00	-	35.00
395.00	314,360	3.27	-	-	-
396.00	225,519	1.67	-	-	-
397.00	17,421,188	8.85	0.00	-	2,992.00
398.00	223,983	-	-	-	-
TOTAL	**1,144,155,556**				**17,038,639**

WEST PENN POWER COMPANY
FFTY MONTHLY RESERVE BRINGFORWARD

Account	2025					
	January					
	Accruals	Amort. of NS	Retirements	Cost of Removal	Salvage	Ending Balance
303.10	430,059	-	-	-	-	41,302,020
303.20	282,055	-	-	-	-	60,174,277
303.30	7,252	-	-	-	-	57,847
360.20	15,319	25	-	-	-	5,116,738
361.00	26,658	(8,757)	-	-	-	11,855,391
362.10	589,453	104,957	27,812	21,520	37	173,216,090
362.15	23,149	-	-	-	-	9,837,915
362.40	2,449	-	-	-	-	4,424,992
364.00	615,240	355,533	265,830	465,203	-	131,835,118
364.55	82,254	-	-	-	-	36,559,923
365.10	1,126,981	468,147	217,106	233,533	-	96,963,376
365.15	92,460	-	-	-	-	23,449,159
365.20	382,708	-	29,886	-	-	48,811,611
365.25	28,704	-	-	-	-	4,741,546
366.00	35,730	337	-	-	-	8,902,597
366.50	17	-	-	-	-	999
367.00	405,502	105,644	70,627	60,621	-	63,582,463
367.50	19,522	-	-	-	-	6,195,482
368.00	985,784	137,207	137,906	61,001	-	187,181,014
369.00	206,701	45,261	34,467	60,317	-	62,786,061
370.30	1,356,300	166,482	13,294	13,758	-	76,941,954
371.00	18,144	2,433	-	-	-	6,236,489
372.00	210	-	-	-	-	273,631
373.10	133,559	13,385	18,027	4,378	-	6,621,656
373.30	145,200	7,637	11,429	1,636	-	2,728,944
389.20	332	-	-	-	-	143,335
390.10	403,935	21,343	-	-	-	40,022,783
391.10	15,413	-	-	-	-	2,271,774
391.20	98,290	-	-	-	-	3,303,957
391.30	-	-	-	-	-	21,150
391.50	86,982	-	-	-	-	2,227,526
392.10	86,429	-	-	-	-	4,302,994
392.20	10,874	-	-	-	-	963,643
392.30	9,084	-	-	-	-	455,566
392.40	756	-	-	-	-	325,408
392.60	817	-	-	-	-	182,570
393.00	808	-	-	-	-	265,183
394.00	110,450	3	-	-	-	9,194,223
395.00	1,047	-	-	-	-	315,407
396.00	369	-	-	-	-	225,888
397.00	288,945	249	-	-	-	17,710,383
398.00	-	-	-	-	-	223,983
TOTAL	**8,125,938**	**1,419,887**	**826,385**	**921,967**	**37**	**1,151,953,066**

WEST PENN POWER COMPANY
FFTY MONTHLY RESERVE BRINGFORWARD

Account	2025 February					
	Accruals	Amort. of NS	Retirements	Cost of Removal	Salvage	Ending Balance
303.10	430,698	-	-	-	-	41,732,718
303.20	282,055	-	-	-	-	60,456,331
303.30	7,256	-	-	-	-	65,103
360.20	15,319	25	-	-	-	5,132,081
361.00	26,658	(8,757)	-	-	-	11,873,293
362.10	590,101	104,957	72,635	56,203	98	173,782,408
362.15	23,149	-	-	-	-	9,861,064
362.40	2,449	-	-	-	-	4,427,440
364.00	618,789	355,533	318,368	557,145	-	131,933,926
364.55	82,254	-	-	-	-	36,642,178
365.10	1,131,917	468,147	318,037	342,100	-	97,903,303
365.15	92,460	-	-	-	-	23,541,620
365.20	383,067	-	37,103	-	-	49,157,576
365.25	28,704	-	-	-	-	4,770,250
366.00	35,730	337	-	-	-	8,938,664
366.50	17	-	-	-	-	1,016
367.00	406,728	105,644	89,625	76,928	-	63,928,280
367.50	19,522	-	-	-	-	6,215,004
368.00	988,580	137,207	175,300	77,542	-	188,053,959
369.00	207,186	45,261	40,361	70,632	-	62,927,515
370.30	1,360,887	166,482	15,070	15,597	-	78,438,657
371.00	18,144	2,433	-	-	-	6,257,066
372.00	210	-	-	-	-	273,841
373.10	134,115	13,385	20,554	4,991	-	6,743,612
373.30	146,280	7,637	13,031	1,865	-	2,867,965
389.20	332	-	-	-	-	143,668
390.10	403,935	21,343	-	-	-	40,448,061
391.10	15,413	-	-	-	-	2,287,186
391.20	99,066	-	-	-	-	3,403,023
391.30	-	-	-	-	-	21,150
391.50	92,289	-	-	-	-	2,319,815
392.10	86,429	-	-	-	-	4,389,423
392.20	10,874	-	-	-	-	974,517
392.30	9,084	-	-	-	-	464,649
392.40	756	-	-	-	-	326,163
392.60	817	-	-	-	-	183,387
393.00	808	-	-	-	-	265,991
394.00	110,975	3	-	-	-	9,305,201
395.00	1,047	-	-	-	-	316,453
396.00	369	-	-	-	-	226,258
397.00	289,182	249	-	-	-	17,999,814
398.00	-	-	-	-	-	223,983
TOTAL	**8,153,650**	**1,419,887**	**1,100,085**	**1,203,003**	**98**	**1,159,223,612**

WEST PENN POWER COMPANY
FFTY MONTHLY RESERVE BRINGFORWARD

Account	2025					
	March					
	Accruals	Amort. of NS	Retirements	Cost of Removal	Salvage	Ending Balance
303.10	431,519	-	-	-	-	42,164,237
303.20	282,055	-	-	-	-	60,738,386
303.30	7,262	-	-	-	-	72,366
360.20	15,319	25	-	-	-	5,147,424
361.00	26,658	(8,757)	-	-	-	11,891,194
362.10	590,748	104,957	27,725	21,453	37	174,428,973
362.15	23,149	-	-	-	-	9,884,213
362.40	2,449	-	-	-	-	4,429,889
364.00	623,180	355,533	404,501	707,877	-	131,800,260
364.55	82,254	-	-	-	-	36,724,432
365.10	1,138,726	468,147	420,019	451,798	-	98,638,360
365.15	92,460	-	-	-	-	23,634,080
365.20	383,494	-	42,383	-	-	49,498,686
365.25	28,704	-	-	-	-	4,798,954
366.00	35,730	337	-	-	-	8,974,731
366.50	17	-	-	-	-	1,033
367.00	408,108	105,644	90,806	77,942	-	64,273,284
367.50	19,522	-	-	-	-	6,234,526
368.00	991,977	137,207	205,353	90,836	-	188,886,954
369.00	207,730	45,261	43,478	76,086	-	63,060,942
370.30	1,365,927	166,482	16,099	16,661	-	79,938,306
371.00	18,144	2,433	-	-	-	6,277,643
372.00	210	-	-	-	-	274,051
373.10	134,745	13,385	23,108	5,612	-	6,863,022
373.30	147,503	7,637	14,650	2,097	-	3,006,356
389.20	332	-	-	-	-	144,000
390.10	405,541	21,343	110,678	45,378	-	40,718,889
391.10	15,413	-	-	-	-	2,302,599
391.20	99,732	-	-	-	-	3,502,755
391.30	-	-	-	-	-	21,150
391.50	94,978	-	-	-	-	2,414,792
392.10	86,429	-	-	-	-	4,475,852
392.20	10,874	-	-	-	-	985,391
392.30	9,084	-	-	-	-	473,733
392.40	756	-	-	-	-	326,919
392.60	817	-	-	-	-	184,204
393.00	808	-	-	-	-	266,799
394.00	111,471	3	-	-	-	9,416,674
395.00	1,047	-	-	-	-	317,500
396.00	369	-	-	-	-	226,627
397.00	289,406	249	-	-	-	18,289,469
398.00	-	-	-	-	-	223,983
TOTAL	**8,184,645**	**1,419,887**	**1,398,800**	**1,495,739**	**37**	**1,165,933,641**

WEST PENN POWER COMPANY
FFTY MONTHLY RESERVE BRINGFORWARD

	2025					
	April					
Account	Accruals	Amort. of NS	Retirements	Cost of Removal	Salvage	Ending Balance
303.10	432,469	-	-	-	-	42,596,706
303.20	282,055	-	-	-	-	61,020,441
303.30	7,269	-	-	-	-	79,635
360.20	15,319	25	-	-	-	5,162,767
361.00	26,658	(8,757)	-	-	-	11,909,096
362.10	591,097	104,957	26,325	20,370	35	175,078,368
362.15	23,149	-	-	-	-	9,907,361
362.40	2,449	-	-	-	-	4,432,337
364.00	628,145	355,533	412,712	722,246	-	131,648,979
364.55	82,254	-	-	-	-	36,806,687
365.10	1,146,577	468,147	431,058	463,673	-	99,358,353
365.15	92,460	-	-	-	-	23,726,541
365.20	383,948	-	42,334	-	-	49,840,300
365.25	28,704	-	-	-	-	4,827,658
366.00	35,730	337	-	-	-	9,010,797
366.50	17	-	-	-	-	1,049
367.00	409,483	105,644	88,981	76,375	-	64,623,054
367.50	19,522	-	-	-	-	6,254,049
368.00	995,643	137,207	205,447	90,877	-	189,723,481
369.00	208,288	45,261	42,470	74,322	-	63,197,700
370.30	1,371,124	166,482	16,043	16,603	-	81,443,267
371.00	18,144	2,433	-	-	-	6,298,220
372.00	210	-	-	-	-	274,261
373.10	135,446	13,385	25,491	6,190	-	6,980,172
373.30	148,864	7,637	16,161	2,314	-	3,144,383
389.20	332	-	-	-	-	144,332
390.10	407,147	21,343	-	-	-	41,147,380
391.10	15,413	-	-	-	-	2,318,012
391.20	100,373	-	-	-	-	3,603,128
391.30	-	-	-	-	-	21,150
391.50	95,031	-	-	-	-	2,509,824
392.10	87,131	-	14,545	-	-	4,548,437
392.20	10,874	-	-	-	-	996,265
392.30	9,084	-	-	-	-	482,816
392.40	756	-	-	-	-	327,675
392.60	817	-	-	-	-	185,020
393.00	808	-	-	-	-	267,608
394.00	111,952	3	-	-	-	9,528,629
395.00	1,047	-	-	-	-	318,546
396.00	369	-	-	-	-	226,997
397.00	289,623	249	-	-	-	18,579,341
398.00	-	-	-	-	-	223,983
TOTAL	**8,215,781**	**1,419,887**	**1,321,568**	**1,472,969**	**35**	**1,172,774,806**

WEST PENN POWER COMPANY
FFTY MONTHLY RESERVE BRINGFORWARD

Account	2025 May					
	Accruals	Amort. of NS	Retirements	Cost of Removal	Salvage	Ending Balance
303.10	433,229	-	-	-	-	43,029,935
303.20	282,055	-	-	-	-	61,302,496
303.30	7,275	-	-	-	-	86,910
360.20	15,319	25	-	-	-	5,178,110
361.00	26,658	(8,757)	-	-	-	11,926,997
362.10	591,437	104,957	26,325	20,370	35	175,728,102
362.15	23,149	-	-	-	-	9,930,510
362.40	2,449	-	-	-	-	4,434,786
364.00	633,203	355,533	419,899	734,824	-	131,482,991
364.55	82,254	-	-	-	-	36,888,941
365.10	1,154,613	468,147	439,995	473,285	-	100,067,833
365.15	92,460	-	-	-	-	23,819,001
365.20	384,402	-	42,286	-	-	50,182,415
365.25	28,704	-	-	-	-	4,856,363
366.00	35,730	337	-	-	-	9,046,864
366.50	17	-	-	-	-	1,066
367.00	410,845	105,644	88,981	76,375	-	64,974,186
367.50	19,522	-	-	-	-	6,273,571
368.00	999,324	137,207	206,921	91,530	-	190,561,561
369.00	208,838	45,261	42,440	74,271	-	63,335,089
370.30	1,376,312	166,482	16,043	16,603	-	82,953,417
371.00	18,144	2,433	-	-	-	6,318,796
372.00	210	-	-	-	-	274,472
373.10	136,184	13,385	25,721	6,246	-	7,097,774
373.30	150,298	7,637	16,307	2,334	-	3,283,676
389.20	332	-	-	-	-	144,664
390.10	407,147	21,343	-	-	-	41,575,870
391.10	15,413	-	-	-	-	2,333,425
391.20	101,054	-	-	-	-	3,704,182
391.30	-	-	-	-	-	21,150
391.50	95,061	-	-	-	-	2,604,884
392.10	89,242	-	29,185	-	-	4,608,494
392.20	10,874	-	-	-	-	1,007,139
392.30	9,084	-	-	-	-	491,900
392.40	756	-	-	-	-	328,430
392.60	817	-	-	-	-	185,837
393.00	808	-	-	-	-	268,416
394.00	112,433	3	-	-	-	9,641,065
395.00	1,047	-	-	-	-	319,593
396.00	369	-	-	-	-	227,366
397.00	289,840	249	-	-	-	18,869,430
398.00	-	-	-	-	-	223,983
TOTAL	**8,246,905**	**1,419,887**	**1,354,103**	**1,495,838**	**35**	**1,179,591,693**

WEST PENN POWER COMPANY
FFTY MONTHLY RESERVE BRINGFORWARD

Account	2025 June					
	Accruals	Amort. of NS	Retirements	Cost of Removal	Salvage	Ending Balance
303.10	383,484	-	-	-	-	43,413,420
303.20	236,018	-	-	-	-	61,538,514
303.30	7,280	-	-	-	-	94,189
360.20	15,319	25	-	-	-	5,193,453
361.00	26,658	(8,757)	-	-	-	11,944,899
362.10	591,774	104,957	26,019	20,133	35	176,378,716
362.15	23,149	-	-	-	-	9,953,659
362.40	2,449	-	-	-	-	4,437,235
364.00	638,481	355,533	448,922	785,614	-	131,242,469
364.55	82,254	-	-	-	-	36,971,196
365.10	1,163,642	468,147	538,823	579,591	-	100,581,209
365.15	92,460	-	-	-	-	23,911,461
365.20	384,845	-	40,445	-	-	50,526,815
365.25	28,704	-	-	-	-	4,885,067
366.00	35,730	337	-	-	-	9,082,930
366.50	17	-	-	-	-	1,083
367.00	412,244	105,644	93,919	80,613	-	65,317,541
367.50	19,522	-	-	-	-	6,293,093
368.00	1,003,193	137,207	226,623	100,244	-	191,375,095
369.00	209,389	45,261	42,375	74,157	-	63,473,206
370.30	1,381,398	166,482	15,407	15,945	-	84,469,945
371.00	18,144	2,433	-	-	-	6,339,373
372.00	210	-	-	-	-	274,682
373.10	136,909	13,385	24,601	5,974	-	7,217,494
373.30	151,708	7,637	15,597	2,233	-	3,425,191
389.20	332	-	-	-	-	144,997
390.10	409,074	21,343	132,814	54,454	-	41,819,020
391.10	15,413	-	-	-	-	2,348,837
391.20	101,744	-	-	-	-	3,805,926
391.30	-	-	-	-	-	21,150
391.50	95,082	-	-	-	-	2,699,967
392.10	91,362	-	14,757	-	-	4,685,100
392.20	10,874	-	-	-	-	1,018,013
392.30	9,084	-	-	-	-	500,983
392.40	756	-	-	-	-	329,186
392.60	817	-	-	-	-	186,654
393.00	808	-	-	-	-	269,224
394.00	112,915	3	-	-	-	9,753,983
395.00	1,047	-	-	-	-	320,640
396.00	369	-	-	-	-	227,736
397.00	290,057	249	-	-	-	19,159,737
398.00	-	-	-	-	-	223,983
TOTAL	**8,184,715**	**1,419,887**	**1,620,302**	**1,718,958**	**35**	**1,185,857,069**

WEST PENN POWER COMPANY
FFTY MONTHLY RESERVE BRINGFORWARD

Account	2025					
	July					
	Accruals	Amort. of NS	Retirements	Cost of Removal	Salvage	Ending Balance
303.10	335,383	-	-	-	-	43,748,803
303.20	189,982	-	-	-	-	61,728,496
303.30	7,296	-	-	-	-	101,486
360.20	15,319	25	-	-	-	5,208,796
361.00	26,658	(8,757)	-	-	-	11,962,801
362.10	592,398	104,957	70,711	54,714	95	176,950,741
362.15	23,149	-	-	-	-	9,976,808
362.40	2,449	-	-	-	-	4,439,683
364.00	643,800	355,533	426,728	746,774	-	131,068,299
364.55	82,254	-	-	-	-	37,053,450
365.10	1,172,783	468,147	452,086	486,291	-	101,283,763
365.15	92,460	-	-	-	-	24,003,922
365.20	385,279	-	40,349	-	-	50,871,745
365.25	28,704	-	-	-	-	4,913,771
366.00	35,730	337	-	-	-	9,118,997
366.50	17	-	-	-	-	1,099
367.00	413,662	105,644	91,450	78,494	-	65,666,902
367.50	19,522	-	-	-	-	6,312,615
368.00	1,007,029	137,207	203,209	89,888	-	192,226,235
369.00	209,927	45,261	40,629	71,101	-	63,616,665
370.30	1,386,377	166,482	15,388	15,926	-	85,991,491
371.00	18,144	2,433	-	-	-	6,359,950
372.00	210	-	-	-	-	274,892
373.10	137,607	13,385	23,826	5,786	-	7,338,874
373.30	153,064	7,637	15,105	2,162	-	3,568,624
389.20	332	-	-	-	-	145,329
390.10	411,002	21,343	-	-	-	42,251,366
391.10	15,413	-	-	-	-	2,364,250
391.20	102,532	-	-	-	-	3,908,458
391.30	-	-	-	-	-	21,150
391.50	96,449	-	-	-	-	2,796,416
392.10	92,083	-	164	-	-	4,777,018
392.20	10,874	-	-	-	-	1,028,887
392.30	9,084	-	-	-	-	510,067
392.40	756	-	-	-	-	329,941
392.60	817	-	-	-	-	187,471
393.00	808	-	-	-	-	270,032
394.00	113,396	3	-	-	-	9,867,382
395.00	1,047	-	-	-	-	321,686
396.00	369	-	-	-	-	228,105
397.00	290,274	249	-	-	-	19,450,260
398.00	-	-	-	-	-	223,983
TOTAL	**8,124,440**	**1,419,887**	**1,379,646**	**1,551,136**	**95**	**1,192,470,709**

WEST PENN POWER COMPANY
FFTY MONTHLY RESERVE BRINGFORWARD

Account	2025 August					
	Accruals	Amort. of NS	Retirements	Cost of Removal	Salvage	Ending Balance
303.10	337,858	-	-	-	-	44,086,661
303.20	189,982	-	-	-	-	61,918,478
303.30	7,314	-	-	-	-	108,800
360.20	15,319	25	-	-	-	5,224,139
361.00	26,658	(8,757)	-	-	-	11,980,702
362.10	593,022	104,957	25,975	20,099	35	177,602,680
362.15	23,149	-	-	-	-	9,999,957
362.40	2,449	-	-	-	-	4,442,132
364.00	649,055	355,533	438,189	766,830	-	130,867,868
364.55	82,254	-	-	-	-	37,135,705
365.10	1,181,216	468,147	462,074	497,034	-	101,974,019
365.15	92,460	-	-	-	-	24,096,382
365.20	385,712	-	40,445	-	-	51,217,012
365.25	28,704	-	-	-	-	4,942,475
366.00	35,730	337	-	-	-	9,155,064
366.50	17	-	-	-	-	1,116
367.00	415,015	105,644	85,439	73,335	-	66,028,786
367.50	19,522	-	-	-	-	6,332,137
368.00	1,010,671	137,207	204,860	90,618	-	193,078,636
369.00	210,455	45,261	40,667	71,167	-	63,760,547
370.30	1,391,360	166,482	15,426	15,964	-	87,517,943
371.00	18,144	2,433	-	-	-	6,380,527
372.00	210	-	-	-	-	275,102
373.10	138,298	13,385	24,084	5,849	-	7,460,625
373.30	154,406	7,637	15,269	2,186	-	3,713,211
389.20	332	-	-	-	-	145,661
390.10	411,002	21,343	-	-	-	42,683,711
391.10	15,413	-	-	-	-	2,379,663
391.20	103,494	-	-	-	-	4,011,952
391.30	-	-	-	-	-	21,150
391.50	99,169	-	-	-	-	2,895,585
392.10	92,795	-	14,592	-	-	4,855,220
392.20	10,874	-	-	-	-	1,039,761
392.30	9,084	-	-	-	-	519,150
392.40	756	-	-	-	-	330,697
392.60	817	-	-	-	-	188,288
393.00	808	-	-	-	-	270,841
394.00	113,877	3	-	-	-	9,981,262
395.00	1,047	-	-	-	-	322,733
396.00	369	-	-	-	-	228,475
397.00	290,491	249	-	-	-	19,741,001
398.00	-	-	-	-	-	223,983
TOTAL	**8,159,309**	**1,419,887**	**1,367,021**	**1,543,082**	**35**	**1,199,139,836**

WEST PENN POWER COMPANY
FFTY MONTHLY RESERVE BRINGFORWARD

Account	2025					
	September					
	Accruals	Amort. of NS	Retirements	Cost of Removal	Salvage	Ending Balance
303.10	338,668	-	-	-	-	44,425,329
303.20	189,982	-	-	-	-	62,108,460
303.30	7,320	-	-	-	-	116,120
360.20	15,319	25	-	-	-	5,239,482
361.00	26,658	(8,757)	-	-	-	11,998,604
362.10	593,623	104,957	67,256	52,041	91	178,182,054
362.15	23,149	-	-	-	-	10,023,106
362.40	2,449	-	-	-	-	4,444,580
364.00	654,439	355,533	448,013	784,022	-	130,645,804
364.55	82,254	-	-	-	-	37,217,959
365.10	1,189,781	468,147	466,279	501,558	-	102,664,109
365.15	92,460	-	-	-	-	24,188,843
365.20	386,166	-	44,320	-	-	51,558,858
365.25	28,704	-	-	-	-	4,971,179
366.00	35,730	337	-	-	-	9,191,130
366.50	17	-	-	-	-	1,133
367.00	416,435	105,644	100,144	85,957	-	66,364,763
367.50	19,522	-	-	-	-	6,351,659
368.00	1,014,455	137,207	219,115	96,924	-	193,914,260
369.00	211,012	45,261	45,269	79,220	-	63,892,332
370.30	1,396,554	166,482	16,697	17,280	-	89,047,003
371.00	18,144	2,433	-	-	-	6,401,104
372.00	210	-	-	-	-	275,312
373.10	139,022	13,385	26,151	6,350	-	7,580,530
373.30	155,813	7,637	16,580	2,373	-	3,857,707
389.20	332	-	-	-	-	145,993
390.10	412,608	21,343	110,678	45,378	-	42,961,607
391.10	15,413	-	-	-	-	2,395,076
391.20	104,533	-	-	-	-	4,116,484
391.30	-	-	-	-	-	21,150
391.50	100,558	-	-	-	-	2,996,143
392.10	94,908	-	29,185	-	-	4,920,943
392.20	10,874	-	-	-	-	1,050,635
392.30	9,084	-	-	-	-	528,234
392.40	756	-	-	-	-	331,453
392.60	817	-	-	-	-	189,105
393.00	808	-	-	-	-	271,649
394.00	114,359	3	-	-	-	10,095,624
395.00	1,047	-	-	-	-	323,780
396.00	369	-	-	-	-	228,844
397.00	290,708	249	-	-	-	20,031,959
398.00	-	-	-	-	-	223,983
TOTAL	**8,195,059**	**1,419,887**	**1,589,687**	**1,671,104**	**91**	**1,205,494,081**

WEST PENN POWER COMPANY
FFTY MONTHLY RESERVE BRINGFORWARD

Account	2025					
	October					
	Accruals	Amort. of NS	Retirements	Cost of Removal	Salvage	Ending Balance
303.10	339,355	-	-	-	-	44,764,684
303.20	189,982	-	-	-	-	62,298,442
303.30	7,325	-	-	-	-	123,446
360.20	15,319	25	-	-	-	5,254,825
361.00	26,658	(8,757)	-	-	-	12,016,505
362.10	594,377	104,957	49,677	38,439	67	178,793,339
362.15	23,149	-	-	-	-	10,046,255
362.40	2,449	-	-	-	-	4,447,029
364.00	659,879	355,533	447,586	783,275	-	130,430,355
364.55	82,254	-	-	-	-	37,300,213
365.10	1,198,379	468,147	465,753	500,993	-	103,363,889
365.15	92,460	-	-	-	-	24,281,303
365.20	386,641	-	44,175	-	-	51,901,323
365.25	28,704	-	-	-	-	4,999,883
366.00	35,730	337	-	-	-	9,227,197
366.50	17	-	-	-	-	1,149
367.00	417,948	105,644	97,676	83,838	-	66,706,841
367.50	19,522	-	-	-	-	6,371,181
368.00	1,018,363	137,207	218,728	96,752	-	194,754,351
369.00	211,599	45,261	45,202	79,103	-	64,024,888
370.30	1,401,954	166,482	16,697	17,280	-	90,581,462
371.00	18,144	2,433	-	-	-	6,421,681
372.00	210	-	-	-	-	275,522
373.10	139,777	13,385	26,180	6,357	-	7,701,155
373.30	157,278	7,637	16,598	2,376	-	4,003,648
389.20	332	-	-	-	-	146,326
390.10	414,214	21,343	-	-	-	43,397,164
391.10	15,413	-	-	-	-	2,410,488
391.20	105,529	-	-	-	-	4,222,013
391.30	-	-	-	-	-	21,150
391.50	100,692	-	-	-	-	3,096,835
392.10	97,028	-	14,757	-	-	5,003,215
392.20	10,874	-	-	-	-	1,061,509
392.30	9,084	-	-	-	-	537,318
392.40	756	-	-	-	-	332,208
392.60	817	-	-	-	-	189,921
393.00	808	-	-	-	-	272,457
394.00	114,840	3	-	-	-	10,210,467
395.00	1,047	-	-	-	-	324,826
396.00	369	-	-	-	-	229,213
397.00	290,926	249	-	-	-	20,323,134
398.00	-	-	-	-	-	223,983
TOTAL	**8,230,202**	**1,419,887**	**1,443,028**	**1,608,413**	**67**	**1,212,092,796**

WEST PENN POWER COMPANY
FFTY MONTHLY RESERVE BRINGFORWARD

Account	2025					
	November					
	Accruals	Amort. of NS	Retirements	Cost of Removal	Salvage	Ending Balance
303.10	340,096	-	-	-	-	45,104,779
303.20	189,982	-	-	-	-	62,488,423
303.30	7,331	-	-	-	-	130,777
360.20	15,319	25	-	-	-	5,270,168
361.00	26,658	(8,757)	-	-	-	12,034,407
362.10	594,773	104,957	11,720	9,068	16	179,472,298
362.15	23,149	-	-	-	-	10,069,404
362.40	2,449	-	-	-	-	4,449,477
364.00	665,268	355,533	439,441	769,022	-	130,242,693
364.55	82,254	-	-	-	-	37,382,468
365.10	1,206,904	468,147	458,394	493,076	-	104,087,470
365.15	92,460	-	-	-	-	24,373,763
365.20	387,094	-	40,300	-	-	52,248,117
365.25	28,704	-	-	-	-	5,028,588
366.00	35,730	337	-	-	-	9,263,263
366.50	17	-	-	-	-	1,166
367.00	419,370	105,644	88,230	75,731	-	67,067,895
367.50	19,522	-	-	-	-	6,390,703
368.00	1,022,136	137,207	204,051	90,260	-	195,619,383
369.00	212,156	45,261	40,600	71,050	-	64,170,655
370.30	1,407,145	166,482	15,407	15,945	-	92,123,738
371.00	18,144	2,433	-	-	-	6,442,258
372.00	210	-	-	-	-	275,732
373.10	140,500	13,385	23,998	5,828	-	7,825,214
373.30	158,684	7,637	15,215	2,178	-	4,152,576
389.20	332	-	-	-	-	146,658
390.10	414,214	21,343	-	-	-	43,832,722
391.10	15,413	-	-	-	-	2,425,901
391.20	106,414	-	-	-	-	4,328,427
391.30	-	-	-	-	-	21,150
391.50	100,903	-	-	-	-	3,197,738
392.10	97,751	-	211	-	-	5,100,754
392.20	10,874	-	-	-	-	1,072,383
392.30	9,084	-	-	-	-	546,401
392.40	756	-	-	-	-	332,964
392.60	817	-	-	-	-	190,738
393.00	808	-	-	-	-	273,265
394.00	115,321	3	-	-	-	10,325,791
395.00	1,047	-	-	-	-	325,873
396.00	369	-	-	-	-	229,583
397.00	291,143	249	-	-	-	20,614,526
398.00	-	-	-	-	-	223,983
TOTAL	**8,261,300**	**1,419,887**	**1,337,567**	**1,532,157**	**16**	**1,218,904,274**

WEST PENN POWER COMPANY
FFTY MONTHLY RESERVE BRINGFORWARD

Account	2025 December					
	Accruals	Amort. of NS	Retirements	Cost of Removal	Salvage	Ending Balance
303.10	353,744	-	2,171,521	-	-	43,287,002
303.20	189,982	-	101,647	-	-	62,576,758
303.30	7,431	-	-	-	-	138,208
360.20	15,319	25	-	-	-	5,285,511
361.00	26,658	(8,757)	-	-	-	12,052,308
362.10	594,882	104,957	5,116	3,959	7	180,163,068
362.15	23,149	-	-	-	-	10,092,553
362.40	2,449	-	-	-	-	4,451,926
364.00	670,864	355,533	481,763	843,086	-	129,944,241
364.55	82,254	-	-	-	-	37,464,722
365.10	1,216,549	468,147	587,186	631,613	-	104,553,369
365.15	92,460	-	-	-	-	24,466,224
365.20	387,526	-	40,349	-	-	52,595,295
365.25	28,704	-	-	-	-	5,057,292
366.00	35,730	337	-	-	-	9,299,330
366.50	17	-	-	-	-	1,183
367.00	420,715	105,644	87,479	75,086	-	67,431,689
367.50	19,522	-	-	-	-	6,410,225
368.00	1,026,075	137,207	237,297	104,966	-	196,440,402
369.00	212,697	45,261	42,802	74,903	-	64,310,908
370.30	1,412,128	166,482	15,407	15,945	-	93,670,996
371.00	18,144	2,433	-	-	-	6,462,835
372.00	210	-	-	-	-	275,942
373.10	141,211	13,385	25,319	6,148	-	7,948,343
373.30	160,065	7,637	16,052	2,298	-	4,301,927
389.20	332	-	-	-	-	146,990
390.10	466,773	21,343	88,543	36,302	-	44,195,993
391.10	15,407	-	2,498	-	-	2,438,810
391.20	121,702	-	265,898	-	-	4,184,231
391.30	-	-	10,190	-	-	10,960
391.50	88,507	-	1,639,919	-	-	1,646,326
392.10	97,761	-	-	-	-	5,198,515
392.20	10,874	-	-	-	-	1,083,257
392.30	9,084	-	-	-	-	555,485
392.40	756	-	-	-	-	333,719
392.60	817	-	-	-	-	191,555
393.00	689	-	92,397	-	-	181,557
394.00	114,933	3	309,992	17	-	10,130,718
395.00	1,047	-	-	-	-	326,919
396.00	369	-	-	-	-	229,952
397.00	285,090	249	1,700,200	1,960	-	19,197,705
398.00	-	-	212,713	-	-	11,270
TOTAL	**8,352,625**	**1,419,887**	**8,134,287**	**1,796,282**	**7**	**1,218,746,223**

FE PA Statement No. 1-R

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY

DOCKET NO. R-2024-3047068

Rebuttal Testimony of Joanne M. Savage

List of Topics Addressed

Overview of Rebuttal Witnesses
Overall Need for Rate Increase
Customer Refunds
Verizon Complaint
Consolidation Savings

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REBUTTAL TESTIMONY
OF
JOANNE M. SAVAGE

I. INTRODUCTION

Q. Please state your name and business address.

A. My name is Joanne M. Savage and my business address is 2800 Pottsville Pike, Reading, Pennsylvania 19605.

Q. Have you previously filed testimony in this proceeding?

A. Yes. I filed written direct testimony and exhibits, FE PA Statement No. 1 and FE PA Exhibit Nos. JMS-1 through JMS-4, on April 2, 2024, on behalf of FirstEnergy Pennsylvania Electric Company ("FE PA" or the "Company").

Q. What is the purpose of your rebuttal testimony?

A. The purpose of my rebuttal testimony is to respond to certain portions of the following direct testimony submitted by the Pennsylvania Public Utility Commission's ("PUC" or the "Commission") Bureau of Investigation and Enforcement ("I&E") and the Office of the Consumer Advocate ("OCA"), as well as the testimony elicited at Public Input Hearings regarding the Company's proposed base rate increase. I also introduce the other witnesses for the Company in this proceeding who will provide rebuttal testimony. In particular, I address the following topics:

1) Why the approval of the proposed distribution rate increase is necessary;
2) Why the use of the 8 percent current customer deposit rate to calculate the interest on the customer refunds as I&E Witness Wilson recommended is not appropriate;
3) Why this is the appropriate time and place to address the effects of the Verizon complaint; and

4) Why it is premature to have consolidation savings to return to customers.

Q. Are you sponsoring any exhibits with your rebuttal testimony?

A. Yes, FE PA Exhibit No. JMS-5 was prepared by me or under my supervision.

Q. Who are the other witnesses for the Company sponsoring rebuttal testimony?

A. The following witnesses are also presenting rebuttal testimony on behalf of the Company:

Witness	Statement No.	Topic(s)
Wade Smith	2-R	DEI and ESG Costs, and Economic and Workforce Development Costs
Patricia Larkin	3-R	Revenue Requirements and Ratemaking Adjustments
Tracy Ashton	4-R	Pension and OPEB
Gregory J. Gawlik	5-R	Tax Topics
Mark S. Kehl	6-R	Streetlighting and Reconnection Fees
Tim Lyons	7-R	Cost of Service Studies / Revenue Allocation
Mark Jones	8-R	Customer Topics
John J. Spanos	9-R	Depreciation Rates
Dylan D'Ascendis	10-R	Cost of Common Equity
Bill Wang	11-R	Capitalization Ratios
John Hawkins	12-R	Operational Topics
April Marx	13-R	Incentive Compensation and Payroll Adjustments
Jason De Stigter	14-R	Vegetation Management

II. REBUTTAL REGARDING THE OVERALL NEED FOR THE RATE INREASE

Q. Please summarize the Company's requested revenue requirement in this case.

A. The Company's April 2, 2024 filing requested an increase on its distribution base rates of approximately $502 million to be effective January 1, 2025, based upon the use of a fully projected future test year ending December 1, 2025 ("FPFTY"). FE PA estimates that the impact of the proposed base rate increase for a residential customer using 1,000 kilowatt hours ("kWh") per month would be 9.2% increase in the Met-Ed Rate District, 9.8%

increase in the Penelec Rate District, 11.8% increase in the Penn Power Rate District, and 10.6% increase in the West Penn Rate District.

Q. When was FE PA's last distribution rate increase?

A. This is the Company's first base distribution rate case and first base distribution rate increase since 2017, which was when the most recent base rate increases for Metropolitan Edison Company, Pennsylvania Electric Company, Pennsylvania Power Company, and West Penn Power Company (collectively, the "Predecessor Companies") were approved.[1]

Q. Do other parties suggest that FE PA's request for rate relief in this proceeding is unreasonable or unnecessary?

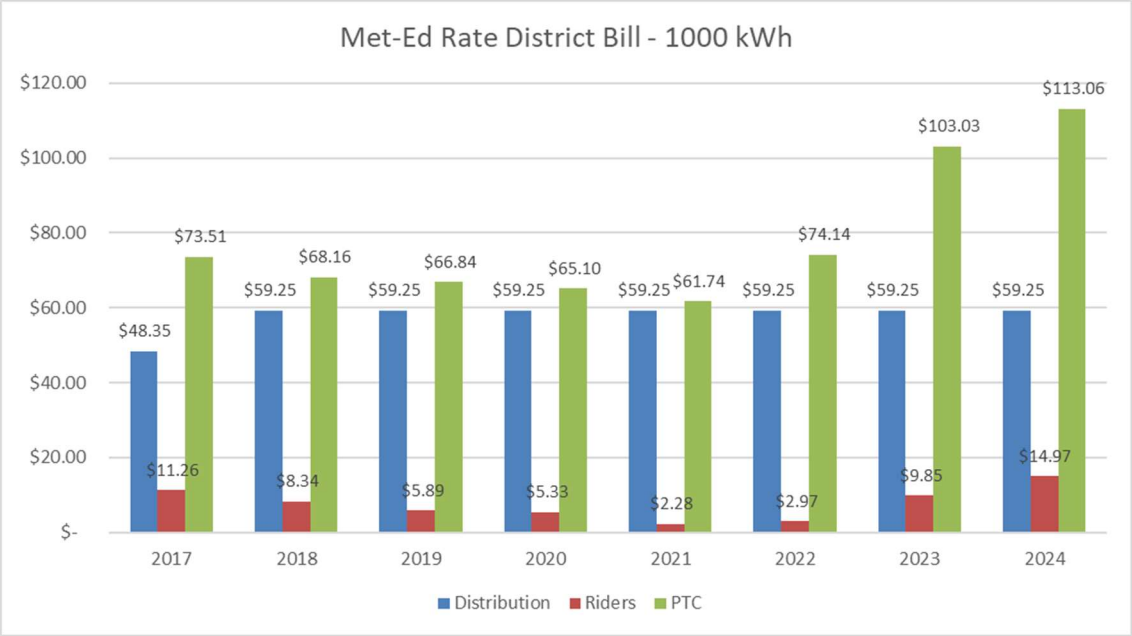
A. Yes. Both I&E and OCA set forth revenue requirement positions that are substantially less than the revenue requirement increase sought by FE PA.[2] In addition, at the various public input hearings held in this matter, members of the public testified regarding the electric bill increases that they have experienced over the past several years and also testified that FE PA did not need to obtain rate relief.[3]

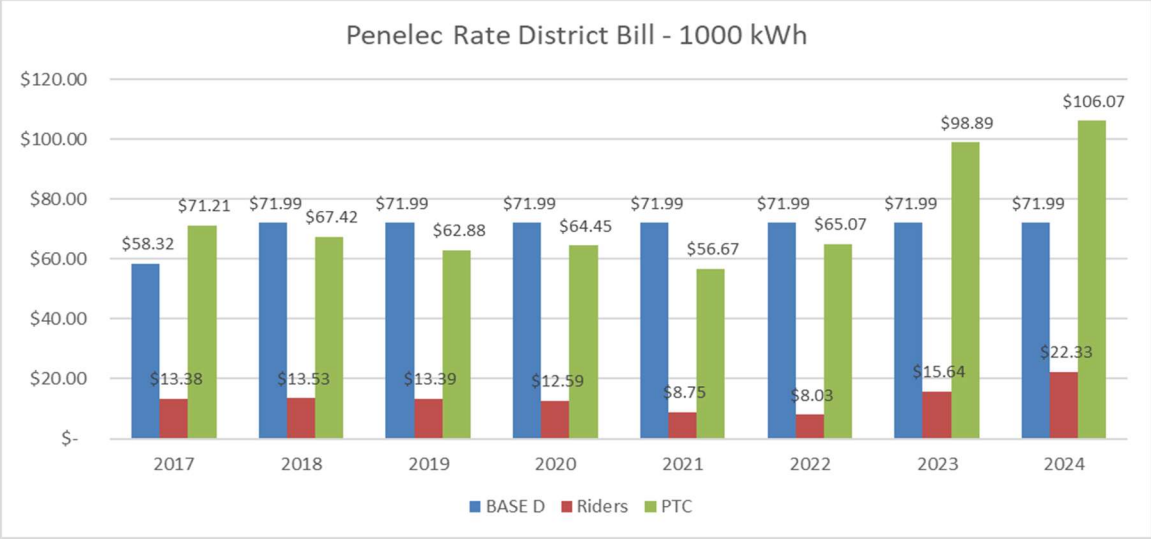
Q. How does FE PA respond to comments from customers about bill increases over the past few years?

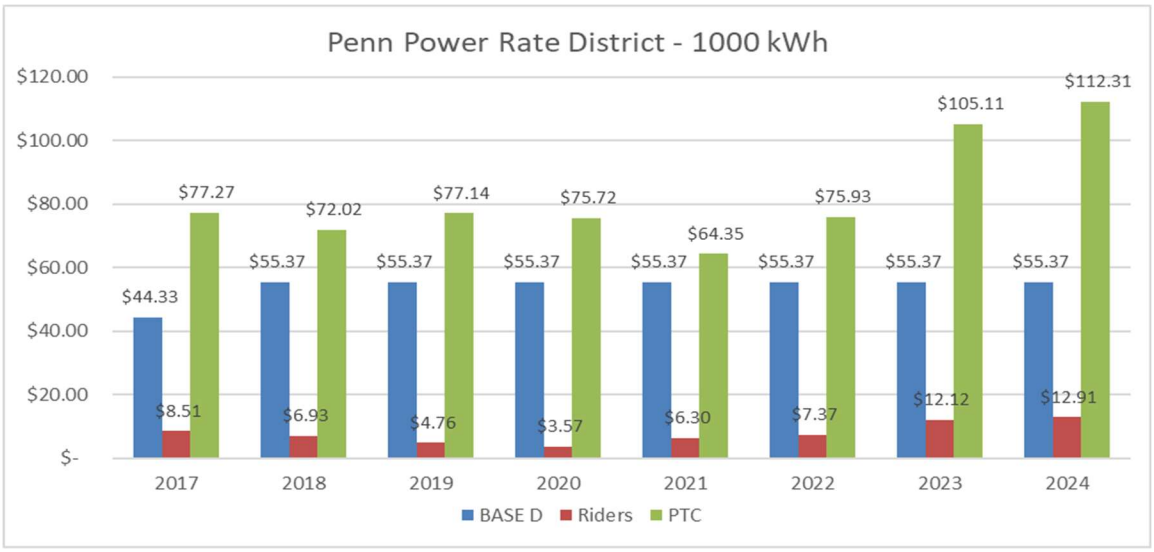
A. It is important to note that the Company's base distribution rates have not been the cause of any increases experienced by customers over the past several years. Indeed, the Company's base rates that were set in 2017 have not changed since this time and will not

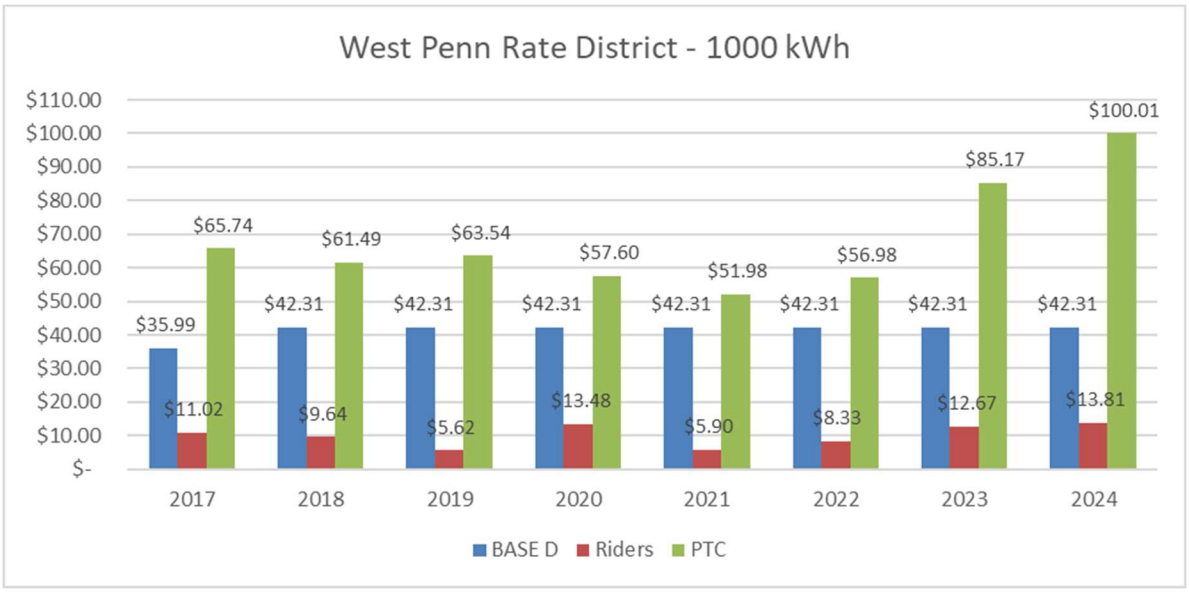
[1] As explained in my Direct Testimony (FE PA St. No. 1), the Predecessor Companies merged into FE PA pursuant to the Commission's Order at Docket Nos. A-2023-3038771, et al. (the "PA Consolidation").
[2] I&E St. No. 1 at pp. 5-10; OCA St. No. 1 at pp. 5-6.
[3] As of the date of service of my rebuttal testimony, the transcripts of the public input hearings are not yet available. FE PA reserves the right to respond to specific testimony elicited at the public input hearings as a part of its surrebuttal testimony.

change until the effective date of base rates set in this case. The charts below provide an overview of the Predecessor Companies' January estimated residential customer bill using 1000 kWh. The information shows that each bill after January 27, 2017, has the same monthly charge for distribution. The increases that the customers have been experiencing since the last base rate case effective on January 27, 2017, are related to riders and the Price To Compare ("PTC") Rider rates, which fluctuate every month as shown below.









As can be seen by these charts, while customers may have experienced bill changes since the time of the last base distribution rate case, much of this fluctuation is related to the Company's PTC, which is associated with the generation portion of the bill. The PTC Rider is a pass-through for the Company and is dependent on market conditions. Currently, the PTC Rider changes on a semiannual basis each June 1 and December 1. Changes to the PTC Rider are independent of this base distribution rate case. In addition, fluctuations in a customer's usage, such as seasonal heating or cooling load, will affect a customer's

total bill, but the distribution base rates have not changed over this time period. Based on a review of the 2023 median usage of residential customers for the Met-Ed Rate District, customers' usage during the month of August is 384 kWh higher than the month of May, as shown in the total below.

Date	Met-Ed Rate District kWh
Jan-23	1,172
Feb-23	1,019
Mar-23	965
Apr-23	820
May-23	685
Jun-23	717
Jul-23	969
Aug-23	1,069
Sep-23	1,008
Oct-23	721
Nov-23	718
Dec-23	946

Q. What is FE PA's response to public input hearing testimony that suggests rate relief is not necessary or that the Company's rate increase should be rejected?

A. While it is not likely for customers to welcome a rate increase, the Company's proposed base rate increase is necessary, among other reasons, to support necessary system investments to maintain and improve service reliability. In addition, the Company's proposed enhanced vegetation management program will benefit customers over time as explained in the testimony of Company witness Hawkins (FE PA Statement No. 12-R).

Q. Could you please summarize the overall positions of other parties regarding the Company's revenue requirement proposal?

A. Several of the other parties to this case have recommended that the Commission adopt an extensive number of adjustments that will reduce the Company's requested revenue requirement increase,[4] while other parties argue that the Commission should either reject the requested revenue requirement increase[5] or closely examine it.[6] In this testimony, I will mostly focus on the direct testimony of OCA witness Mr. Dante Mugrace and I&E witnesses Ms. Christine Wilson and Ms. Vanessa Okum, while other witnesses for the Company will be providing rebuttal testimony on their specific areas of expertise.

Q. What is I&E's overall position with respect to FE PA's requested revenue requirement increase?

A. I&E witness Okum recommends a total revenue requirement increase for FE PA of $165.225 million.[7] This recommendation reflects a $16.815 million increase for the Met-Ed Rate District, a $38.455 million increase for the Penelec Rate District, a $18.934 million increase for the Penn Power Rate District, and a $91.021 million increase for the West Penn Rate District.[8]

[4] *See, e.g.*, I&E St. No. 1 at pp. 5-10; OCA St. 1 at pp. 5-6.
[5] CAUSE-PA St. No. 1 at pp. 6-7.
[6] *See* Walmart St. No. 1 at p. 12 (recommending the Commission closely examine the Company's requested return on equity ("ROE")).
[7] I&E St. 1 at pp. 9-10.
[8] I&E St. 1 at p. 10 (referencing table).

Q. What is OCA's overall position with respect to FE PA's requested revenue requirement increase?

A. OCA witness Mugrace recommends a total revenue requirement increase for FE PA of $16.910 million.[9] This recommendation reflects a $4.912 million increase for the Met-Ed Rate District, a $4.461 million increase for the Penelec Rate District, a $1.838 million increase for the Penn Power Rate District, and a $5.699 million increase for the West Penn Rate District.[10]

Q. Does FE PA agree with I&E witness Okum's recommendation to reduce the total revenue requirement for all of FE PA's Rate Districts from approximately $502 million to approximately $165 million, inclusive of each of I&E's adjustments?

A. No.

Q. Does FE PA agree with OCA witness Mugrace's recommendation to reduce the total revenue requirement for all of FE PA's Rate Districts from approximately $502 million to approximately $17 million, inclusive of each of the OCA's proposed adjustments?

A. No.

Q. Please explain why FE PA disagrees with the overall positions of I&E and OCA with respect to its requested revenue requirement for the FPFTY.

A. Both I&E and OCA fail to consider the effects that their recommended revenue requirements would have on the overall health of FE PA. As stated in my direct testimony,

[9] OCA St. No. 1 at p. 5.
[10] OCA St. No. 1 at p. 5.

FE PA's Predecessor Companies' last base rate case was eight years ago. This rate case was based upon, and reflective of, projected operating conditions for the year ended December 31, 2017. To say that FE PA operates under substantially different conditions than the Predecessor Companies did in 2017 is an understatement. Among others, since the rates established in the Predecessor Companies' last base rate case became effective, these conditions include:

- The Company had invested approximately $900 million in electric distribution infrastructure and made significant strides to modernize and automate the distribution system.
- Legally-mandated programs such as net metering continue to grow significantly; as of 2017, the Predecessor Companies processed 1,102 applications per year compared to 4,552 net metering applications that were processed in 2023.
- The Company completed a full transformation of its customer service area of the business to continue to enhance the service provided to the customers and at the same time to cope with the continue changes in technology.
- Significant shifts in the economy since the Predecessor Companies' last base rate in 2017 have led to increases in inflation and interest rates, forcing the Company to seek rate relief.

In the face of these changes, the Commission must grant the Company's proposed request for FE PA to continue to enhance safety and reliability and at the same time provide an affordable product today and in the future. The $502 million proposed request will permit FE PA to continue investing in reliability capital expenditures as well as storm-related capital repairs, among other as mentioned in the direct testimony of FE PA witness Smith.[11] In addition, the proposed request will allow FE PA to increase staffing levels to cope with the unexpected demand of net metering applications that are being processed by the Rate Districts. Without the base rate case, FE PA cannot continue to upgrade aging

[11] FE PA St. No. 2 at p. 12.

infrastructure, such as those included in the Commission-approved Long Term Infrastructure Improvement Plans. As further discussed by Company witness Hawkins, the Company needs the proposed rate increase to focus on reliability and infrastructure of the service territory. In addition, as discussed by Company witnesses Hawkins and De Stigter, it is critical to grant the requested an increase in order to support the need for additional vegetation management. Company Witness D'Ascendis expresses the importance for the requested ROE of 11.3%. In sum, the revenue requirements proposed by I&E and OCA would substantially jeopardize the Company's ability to operate and achieve these improvements and, therefore, should be rejected.

Q. Are there other reasons why OCA witness Mugrace's proposed revenue requirement increase should be rejected by the Commission?

A. Yes. There are two additional reasons. First, OCA witness Mugrace's testimony and exhibits contain several mathematical and accounting errors. Once those errors are corrected, OCA's proposed revenue requirement increase grows substantially from the one proposed by Mr. Mugrace. Second, OCA witness Mugrace's revenue requirement increases proposed for each FE PA Rate District do not actually reflect cost causation and, instead, essentially treat FE PA's Rate Districts as having been consolidated and unified. I will walk through each of these fundamental flaws with OCA witness Mugrace's revenue requirement proposals.

Q. How did FE PA determine that these errors had been made?

A. The Company was able to determine the above-identified errors made by OCA witness Mugrace by closely examining the Exhibits to his Direct Testimony as well as the associated workpapers that were supplied by OCA in response to FE PA to OCA-I-001.

Q. What are the errors that were committed by OCA witness Mugrace?

A. There are a number of them, with both positive and negative impacts to FE PA's revenue requirement. Below, I provide a table that shows in each column (a) the applicable Exhibit where the error is located, (b) a description of error, and (c) its impact (in $ thousands) to OCA's proposed revenue requirement. I note that the revenue requirement impact reflected in the last column of the table reflects the use of OCA's proposed capital structure and ROE, which are both opposed by other FE PA witnesses. The point of this table is not to indicate FE PA's agreement with any of OCA's proposals; rather, it is to show what OCA's Exhibits, once corrected, actually support a proposed revenue requirement increase that is different from the one recommended by OCA witness Mugrace.

TABLE 1 ($ in Thousands)

Exhibit	Description	Rate Base Impact	Expense Impact	Rev. Req. Impact
DM-4	OCA Present Rates column, line 26 excludes deferred income taxes from net operating income		$4,625	$6,839
DM-4	OCA Present Rates column, line 12 adds additional uncollectibles as a hard coded number; however, these costs are added in calculation of the rate increase		(186)	(200)
DM-7	Misclassified expenses; formula errors, and hardcoded numbers in columns G and H	$950		89
DM-9	OCA proposed ADIT adjustment should be an increase to ADIT and taxed only at federal rate	(30,252)		(2,840)
DM-13	OCA proposed FE PA incentive compensation adjustments should be multiplied by an O&M allocator similar to the O&M payroll adjustment shown on DM-13, col. E, line 11 to reflect the expense amount in the income statement		2,359	2,536
DM-13	OCA proposed vacancy rate adjustment excludes FE PA's payroll adjustment and incentive compensation, as adjusted by OCA		(298)	(320)

Exhibit	Description	Rate Base Impact	Expense Impact	Rev. Req. Impact
DM-13	OCA proposed vacancy rate adjustment, as revised should be multiplied by an O&M allocator similar to the O&M payroll adjustment shown on DM-13, col. E, line 11 to reflect the expense amount in the income statement		3,706	3,984
DM-13	OCA proposed Service Company STIP adjustment should be multiplied by an O&M allocator similar to the Service Company O&M payroll adjustment shown on DM-13, col. E, line 24 to reflect the expense amount in the income statement		2,696	2,898
DM-13	OCA proposed Service Company LTIP adjustment should be multiplied by an O&M allocator similar to the Service Company O&M payroll adjustment shown on DM-13, col. E, line 24 to reflect the expense amount in the income statement		4,904	5,272
DM-16	OCA column, line 10 double counts the payroll adjustment		(58)	(62)
DM-16	Exhibit does not reflect OCA witness Alexander's total disallowance of EV program		(67)	(72)
DM-18	OCA proposed pension adjustment should eliminate the per budget pension amounts similar to the calculation of the PURTA tax adjustment on DM-21, which is necessary to have the test year reflect the intended amount		23,902	25,693
DM-18	OCA proposed OPEB adjustment should eliminate the per budget OPEB amounts similar to the calculation of the PURTA tax adjustment on DM-21, as it is necessary to have the test year reflect the intended amount		3,182	3,420
DM-18	OCA proposed Economic Development adjustment only includes West Penn amounts		(53)	(57)
DM-18	OCA proposed Workforce Development adjustment only includes West Penn amounts		(6,103)	(6,561)
DM-21	Adjust payroll tax as a result of revising payroll adjustments		(16)	(17)

Exhibit	Description	Rate Base Impact	Expense Impact	Rev. Req. Impact
DM-22	Exhibit does not include OCA witness Garrett's proposed depreciation adjustment in current state income tax		(5,000)	(7,393)
DM-22	Exhibit does not include OCA witness Garrett's proposed depreciation adjustment in current federal income tax		(12,091)	(17,880)
DM-23	Exhibit does not include depreciation adjustments in deferred federal income tax		13,161	19,463
	TOTAL ADJUSTMENTS	$(29,301)	$34,666	$34,793

As shown above, correcting several of the errors committed by OCA witness Mugrace would result in decreases to the revenue requirement, while correcting others represent increases to revenue requirement.

Q. What is the total impact to OCA's proposed revenue requirement increase if OCA witness Mugrace's errors are corrected?

A. OCA witness Mugrace recommended a revenue requirement increase of $16.911 million on a total FE PA basis. The impact of correcting the errors set forth above would further increase OCA's recommendation to $51.704 million. Additionally, Company witness Spanos (FE PA Statement No. 9-R) explains an error with the depreciation reserve calculation used by OCA witness Garrett in the determination of depreciation rates. Mr. Spanos indicates that OCA witness Garrett's depreciation expense, using the appropriate depreciation reserve, would increase by $14.029 million. This depreciation expense adjustment, and the associated adjustments to the depreciation reserve, accumulated deferred income taxes, current income tax expense and deferred tax expense, results in an additional revenue requirement increase of $15.391 million, or $67.095 million in total.

Q. Please explain what you meant by stating that OCA's revenue requirement proposals for each Rate District do not reflect cost causation.

A. OCA witness Mugrace does not actually attempt to develop a revenue requirement for each of the Rate Districts. Rather, he simply created a consolidated and unified FE PA revenue requirement proposal and then split it up amongst each of the Rate Districts on the same percentage basis as each Rate District's share of the total FE PA revenue requirement increase proposed by the Company. Additionally, Mr. Mugrace developed a total FE PA weighted-average gross revenue conversion factor based on each Rate District's individual gross revenue conversion factors in the same manner.

Q. How were you able to determine this is what OCA witness Mugrace did?

A. He admitted as much in his response to FE PA to OCA-I-001, where he stated that "Mr. Mugrace calculated the Company's overall revenue requirement on a combined basis and did not prepare documents for each of the Company's rate districts." A copy of this discovery response is attached to my rebuttal testimony as FE PA Exhibit JMS-5. In addition, Exhibit DM-1 shows how he arrived at his percentages for each Rate District, which aligns with the process I described.

Q. Is this a proper method to determine each Rate District's revenue requirement in this matter?

A. No, it is not.

Q. Why not?

A. FE PA developed a separate revenue requirement for each Rate District as a part of its initial filing, which reflects that the base rates set in this case are specific to each Rate

District and not FE PA as a whole. Indeed, each of the rate base schedules provided by FE PA includes support details for each Rate District. Importantly, this detail was required to be provided as a part of the PA Consolidation Settlement, which both precluded the unification of base distribution rates in this case and required the filing of separate cost of service models and revenue requirements for each of its Rate Districts. In essence, while there is a "FE PA total" revenue requirement proposed by the Company, that "FE PA total" revenue requirement is the sum of separately developed revenue requirements for each Rate District that reflect the separate costs of service in each Rate District.

On the other hand, Mr. Mugrace makes no attempt to develop separate revenue requirements that reflect the costs of service in each Rate District. He instead starts with the FE PA total revenue requirement proposed by the Company, makes blanket adjustments to various line items of rate base, revenues and expenses to arrive at OCA's proposed FE PA total revenue requirement (without any consideration to how each Rate District may have contributed to each of those line items), and then attempts to allocate the total revenue requirement to each Rate District using a non-cost causative percentage.

III. REFUNDS TO CUSTOMERS

Q. Do any of the other parties address the Company's proposed refunds to customers?

A. Yes. I&E witness Wilson addresses the refunds to FE PA's customers that were proposed in my Direct Testimony (FE PA St. No. 1).

Q. Please summarize I&E witness Wilson's testimony regarding FE PA's refunds proposal.

A. I&E witness Wilson does not oppose the provision of refunds to customers for the reasons set forth in my Direct Testimony. However, she argues that the Company should be

required to compute compound interest at 8 percent consistent with the rate used in calculating customer deposits.[12]

Q. Do you agree with I&E witness Wilson's recommendation to change the interest rate on the proposed customer refunds to 8 percent as published by the Department of Revenue on December 23, 2023?

A. No, I do not agree. I am advised by counsel that Section 1312(a) of the Public Utility Code states that "in any proceeding involving rates," Commission-ordered refunds for overcollections shall be computed "with interest at the legal rate from the date of each such excessive payment." Critically, when the term "legal rate of interest" is used in a statute, the General Assembly has clarified that the interest rate to be applied is "six per cent per annum." 41 P.S. § 202. Therefore, counsel advises me that I&E witness Wilson's position conflicts with these statutes.

Additionally, I&E witness Wilson's position fails to reflect how the Company's refund period extends back to 2007, while the proposed interest rate by Ms. Wilson was in effect only two times in the past 18 years, during which the most predominant interest rate has been 3 percent. As shown in the table below, the average interest rate for the past 18 years is 4.6 percent.

[12] I&E St. No. 4 at p. 58.

Year	Percentage
2007	8%
2008	7%
2009	5%
2010	4%
2011	3%
2012	3%
2013	3%
2014	3%
2015	3%
2016	3%
2017	4%
2018	4%
2019	6%
2020	5%
2021	3%
2022	3%
2023	7%
2024	8%
Average	4.6%

Thus, even if it were appropriate to apply the interest rate published by the Pennsylvania Department of Revenue, as advocated by I&E witness Wilson, the application of an interest rate of 6 percent would be higher than the average of the interest rate published by the Pennsylvania Department of Revenue over the course of the refund period. For these reasons, I recommend that the Commission reject I&E witness Wilson's proposal.

Q. Does I&E witness Wilson make any other recommendations with respect to the Company's refunds proposal?

A. Yes. In response to FE PA's plan to submit an informational filing to the Commission reporting the actual refunds distributed to customers no more than 30 days after the completion of the refund distribution, I&E witness Wilson recommends that the

Commission require the Company to send the report "directly to the parties in the instant proceeding" as well.[13]

Q. Do you agree with this recommendation?

A. Yes. The Company agrees to submit the filing at this docket and supply the same filing to all parties in this proceeding within the prescribed 30-day period.

IV. IMPACT OF VERIZON COMPLAINT ON RATE CASE

Q. Do any of the other parties address FE PA's proposals regarding the impacts of the Commission's Order entered December 3, 2020 in Docket No. C-2020-3019347 ("Verizon Complaint")?

A. Yes. Both I&E witness Kubas and OCA witness Mugrace address the Company's proposals regarding the impacts of the Verizon Complaint.

Q. What is I&E witness Kubas's position regarding the impacts of the Verizon Complaint that are reflected in the Company's revenue requirement?

A. I&E Witness Kubas recommends that "all claims for the Verizon Complaint, both the amortization and expense and rate base amounts . . . be rejected in their entirety."[14]

Mr. Kubas asserts that "[t]his is the first time the Company is requesting deferral of this expense, some of which is prior to the FPFTY, and thus a prior period adjustment."[15] He also claims that "utilities are not permitted to recover revenues anticipated but not received," that ratemaking components change after the cases, and that "carving out this revenue as one past ratemaking component constitutes single issue ratemaking for which a

[13] I&E St. No. 4 at pp. 59-60.
[14] I&E St. No. 3 at p. 9.
[15] I&E St. No. 3 at p. 9.

prospective claim should not be permitted."[16] Further, Mr. Kubas contends that the Commission "did not include any deferral or recovery recommendation" in its December 18, 2020 Opinion and Order in the Verizon Complaint proceeding.[17]

Q. Do you agree with Mr. Kubas's recommendation?

A. I do not. Each of the reasons proffered by Mr. Kubas is flawed. First, Mr. Kubas erroneously claims that that "[t]his is the first time the Company is requesting deferral of this expense, some of which is prior to the FPFTY, and thus a prior period adjustment."[18] It is indisputable that the Company requested deferral of these expenses in the Verizon Complaint proceeding. In fact, Section G of the Commission's December 18, 2020 Opinion and Order is titled, "FirstEnergy's Deferral Proposal." The Commission ultimately rejected the Company's deferral proposal, reasoning as follows:

> In the Recommended Decision, the ALJ determined that FirstEnergy should have been charging Verizon the new telecom rate and that the Companies are free to make the argument that they should be permitted to record as a regulatory asset the difference in revenues produced from the existing rates and the new rates and recover the difference in their next base rate cases. We find no error in the ALJ's statement that FirstEnergy's base rate arguments can be deferred to the Companies' next base rate proceedings where the issues can be fully vetted. Moreover, it is not clear from the evidence of record whether our decision in this Opinion and Order would necessarily trigger a base rate proceeding or a rate increase for any of the Companies. Thus, we shall not prejudge this issue in this proceeding. Accordingly, we shall deny FirstEnergy Exception No. 15.[19]

[16] I&E St. No. 3 at pp. 9-10.
[17] I&E St. No. 3 at p. 10.
[18] I&E St. No. 3 at p. 9.
[19] *Verizon Pa. LLC & Verizon North LLC v. Metro. Edison Co., Pa. Elec. Co., & Pa. Power Co.*, Docket No. C-2020-3019347, at 75 (Order entered Dec. 18, 2020).

On appeal, the Commonwealth Court upheld the Commission's determination and declared that "the PUC specifically preserved FirstEnergy's right to seek base rate increases to offset its pole attachment reductions in its next base rate proceeding."[20] Thus, not only did the Company propose the deferred recovery of these expenses in the Verizon Complaint proceeding, but the Commission and Commonwealth Court specifically stated that these issues could be addressed in this base rate case.

Second, I am advised by counsel that there is a well-established exception to the general prohibition against single-issue ratemaking for unanticipated expenses that are extraordinary and nonrecurring. The refunds and lost revenues that result from the Commission's December 18, 2020 Opinion and Order necessarily reduce the revenues that offset, on a dollar-for-dollar basis, the Company's operating expenses and, consequently, increase the Company's operating expenses. Also, this increase in expenses is unanticipated because the Commission had not reverse preempted the Federal Communications Commission's ("FCC") jurisdiction over pole attachments at the time of the Company's last base rate case. Moreover, the Commission's grant of refunds and lower rates to Verizon was based on the "new telecom rate," a rate that the FCC has not awarded to any incumbent local exchange carrier ("ILEC") in a complaint proceeding despite many attempts by ILECs to obtain it. Further, the expenses are extraordinary given the amounts involved, as shown in FE PA HIGHLY CONFIDENTIAL Exhibit JMS-4. Also, the expenses are nonrecurring because: (1) the refund would be made once; and (2) the lower rates would remain in place under the pole attachment agreements. Thus, the

[20] *Verizon Pa. LLC v. Pa. PUC*, 303 A.3d 219 (Pa. Cmwlth. 2023) (citing *Columbia Gas of Pa., Inc. v. Pa. PUC*, 613 A.2d 74, 76 (Pa. Cmwlth. 1992), *aff'd*, 636 A.2d 627 (Pa. 1994)).

Company maintains that the increase in expenses stemming from the refunds and lost revenues qualifies for deferred recovery.

Third, when there is a change in Commission directives between base rate cases, utilities have been permitted to recover the increased expenses resulting from that change.[21] Here, the Commission reverse preempted jurisdiction over pole attachments and awarded Verizon the "new telecom rate," which the Commission had not previously awarded, nor has the FCC ever awarded in a pole attachment rate complaint proceeding.

Fourth, although the Commission "did not include any deferral or recovery recommendation" in its December 18, 2020 Opinion and Order, Mr. Kubas overlooks how both the Commission and the Commonwealth Court stated that the Company's deferral proposal could be appropriately addressed in this base rate proceeding.

Q. Could you please explain OCA witness Mugrace's position on the Company's proposed recovery of the refunds and lost revenues associated with the Commission's decision in the Verizon Complaint proceeding?

A. Mr. Mugrace alleges that "these costs are speculative in nature, and not fully yet known and measurable," because "the case was appealed by FirstEnergy to the PA Supreme Court," and "the disposition of that matter is currently pending."[22] Therefore, Mr. Mugrace recommends that the Commission disallow these costs for ratemaking purposes.[23]

[21] *See, e.g.*, *Columbia Gas of Pa., Inc. v. Pa. PUC*, 613 A.2d 74, 78-80 (Pa. Cmwlth. 1992) (permitting recovery of certain expenses incurred between rate cases due to a change in PUC directives regarding customer payment plans).
[22] OCA St. No. 1 at p. 77.
[23] OCA St. No. 1 at p. 77.

Q. Do you agree with Mr. Mugrace's position?

A. No. Although the case is on appeal to the Pennsylvania Supreme Court, I am advised by counsel that the Commission's December 18, 2020 Opinion and Order was not stayed pending appeal. Therefore, as it currently stands, the Commission's December 18, 2020 Opinion and Order is still effective.

Q. Do you have any final thoughts on why the Commission should reject the recommendations of OCA and I&E and grant deferred recovery of the refunds and lost revenues associated with the Verizon Complaint?

A. Yes. ILECs, in particular, have different relationships with the electric utility and use the electric utility's facilities differently than non-ILEC attachers, and their rates should reflect that. The rental revenues received by attachers go to pay for the portion of the electric utility's pole plant utilized by the attachers, and in so doing, reduce the cost to electric customers for the use of the electric utility's facilities. If the Company were denied the deferred recovery of the refunds and lost revenues related to the retrospective and prospective cancelation of the negotiated rates with ILEC attachers, the Commission would, in essence, be encouraging electric utilities to capitulate to the rate demands of pole attachers and not dispute whether they are eligible to receive a lower pole attachment rate under the Commission's regulations to the detriment of electric customers. Electric utilities would not be willing to risk disputing the pole attachers' demands for lower rates if they could be left without a way to recover any refunds or lost revenues if and when the Commission ultimately finds that the pole attachers should be awarded a lower rate and a refund (plus interest) based on that lower rate.

V. CONSOLIDATION SAVINGS

Q. Do any of the other parties testify regarding the PA Consolidation?

A. Yes. Specific to my Rebuttal Testimony, OCA witness Mugrace mentions that FE PA did not include any merger related savings to offset the proposed revenue requirement.[24]

Q. Why did the Company not include any merger-related savings in its 2024 base rate case?

A. OCA witness Mugrace fails to consider that the PA Consolidation was effective on January 1, 2024, a mere six months ago. Therefore, many of the benefits have yet to be realized, much less quantified. Thus, the Company was unable, in this base rate case, to include actual savings that should be passed on to customers. Nevertheless, the Company will continue to monitor savings consistent with the PA Consolidation Settlement Agreement and provide incremental and cumulative data quantifying those savings in future base rate cases.

Q. Does OCA witness Mr. Mugrace make any recommendations regarding PA Consolidation savings?

A. Yes. He recommends that the Company be required to provide any potential and preliminary merger related costs savings, along with a detailed breakdown of such costs in the Company's rebuttal testimony.[25]

[24] OCA St. No. 1 at pp. 32-33.
[25] OCA St. No. 1 at p. 33.

Q. Does FE PA agree with this recommendation?

A. No. Again, the amount of savings that could be realized since January 1, 2024, which is when the merger was in effect, is not material enough to create an impact within the current base rate case. As required by the PA Consolidation Settlement Agreement reached amongst the parties (and signed by OCA itself), FE PA will incorporate the actual savings realized in future base rate cases and provide the recommended detailed breakdown within those cases.

VI. CONCLUSION

Q. Does this conclude your rebuttal testimony?

A. Yes.

Pa. P.U.C. v. FirstEnergy Pennsylvania Electric Company
Docket Nos. R-2024-3047068, *et al*.
Interrogatories of FirstEnergy Pennsylvania Electric Company
Set I to OCA

OCA-I-1:

Please reference OCA Statement No. 1. Please provide all supporting Documentation in Its native format, including Workpapers and Workbooks in electronic format with formulas intact that Mr. Mugrace used, relied upon, or referenced in developing OCA Statement No. 1 and its associated exhibits. Please provide the requested Documentation on an individual rate district basis for Penn Power, Met-Ed, Penelec, and West Penn, respectively and as available, as well as a consolidated basis across FE PA's rate districts.

Response Date: July 8, 2024

Responding Witness: Dante Mugrace

Response:

Please see the attached CONFIDENTIAL electronic workbook that supports Mr. Mugrace's revenue requirement recommendation. Mr. Mugrace calculated the Company's overall revenue requirement on a combined basis and did not prepare documents for each of the Company's rate districts.

FE PA Statement No. 2-R

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY

DOCKET NO. R-2024-3047068

Rebuttal Testimony
of
Wade Smith

List of Topics Addressed

DEI and ESG Cost Adjustments
Economic and Workforce Development Cost Adjustments

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REBUTTAL TESTIMONY
OF
WADE SMITH

I. INTRODUCTION

Q. Please state your name and business address.

A. My name is Wade Smith. My business address is 76 South Main Street, Akron, Ohio 44308.

Q. Have you previously filed testimony in this proceeding?

A. Yes. I filed written direct testimony FE PA Statement No. 2 on April 2, 2024, on behalf of FirstEnergy Pennsylvania Electric Company ("FE PA" or the "Company").

Q. What is the purpose of your rebuttal testimony?

A. The purpose of my rebuttal testimony is to respond to certain portions of the direct testimony of Dante Mugrace (OCA Statement No. 1), submitted on behalf of the Pennsylvania Office of Consumer Advocate ("OCA"). Specifically, I respond to Mr. Mugrace's adjustments and arguments related to FE PA's proposal to recover costs associated with diversity, equity and inclusion ("DEI") initiatives and environmental, social and governance ("ESG") costs in base rates, as well as Mr. Mugrace's assertions regarding the inclusion of costs associated with economic development and workforce development in base rates.

Q. Are you sponsoring any exhibits with your rebuttal testimony?

A. No.

II. REBUTTAL REGARDING COSTS RELATED TO DEI AND ESG

Q. What is OCA's position with respect to the inclusion of DEI costs in base rates?

A. OCA witness Mugrace proposes to disallow two-thirds of the DEI costs the Company requested to include in base rates.[1] OCA witness Mugrace states that he is "following the OCA's policy lead that it has supported the Commission's Diversity Policy Statement" and argues that DEI costs "mostly benefit the Company."[2] He further asserts that he "does not see a nexus between DEI costs and customer oriented costs/ratepayer benefits" and that DEI costs "are generally geared toward corporate branding and morale boosting within the organization."[3] He lastly asserts that "[c]orporations should have been incorporating these initiatives in the past without carving out specific tasks and additional costs and asking customers to shoulder the costs."[4]

Q. Do you agree with OCA witness Mugrace's statements regarding DEI costs?

A No. I disagree with the recommendation to disallow 67% of DEI costs.

Q. Please explain why you disagree.

A. Mr. Mugrace's suggestion that only one third of the DEI costs should be included does not follow the Pennsylvania Public Utility Commission's ("PUC" or the "Commission") Diversity Policy Statement, 52 Pa. Code 52 Pa. Code §§ 69.801—69.80, and is an arbitrary number. While he asserts that he is "following OCA's policy lead" regarding the Commission's Diversity Policy Statement, he provides no explanation of what OCA policy he is following nor any explanation as to how disallowing DEI costs are consistent with

[1] OCA St. No. 1 at p. 66.
[2] OCA St. No. 1 at p. 66.
[3] OCA St. No. 1 at pp. 66-67.
[4] OCA St. No. 1 at p. 67.

the PUC's Diversity Policy Statement. Moreover, this position ignores the fact that the PUC recently issued specific regulations that require utilities to report on how they are achieving the specific recommendations set forth in the Diversity Policy Statement.[5] Failure to file adequate reports regarding the efforts implemented to achieve the recommendations in the Diversity Policy Statement can result in the utility being subject to civil penalties.[6] These regulations demonstrate the importance of the Diversity Policy Statement and suggest that the PUC believes DEI initiatives provide benefits to customers.

In addition, and contrary to his testimony, Mr. Mugrace cites precisely how DEI initiatives benefit customers. He references FE PA Response to OCA Interrogatory Set XIV, No. 16, which sets forth how these initiatives benefit customers, but does not actually dispute or attempt to rebut any of these benefits. He does not acknowledge that these initiatives support the communities where FE PA serves by embodying a workforce that is reflective of the communities it serves and also help strengthen the economy in FE PA's footprint while improving its ability to adapt and respond to our customers' changing expectations. Rather, he makes the blanket assertion that these initiatives solely benefit the Company.

Moreover, he ignores the fact that under the supplier diversity program, FirstEnergy Corp. ("FirstEnergy") has encouraged its larger suppliers to contract with small diverse businesses, especially when fulfilling our work requirements. Sourcing local talent and suppliers familiar with local demographics and geography allows the Company to innovate and address concerns at a quicker pace than could be achieved otherwise, while also supporting the local economies in which the Company serves.

[5] *See* 52 Pa. Code §§ 51.11-51.13.
[6] 52 Pa. Code § 51.11.

In sum, Mr. Mugrace attempts to take a myopic view of an issue that in fact directly benefits FE PA's ratepayers in a number of ways, and which have specifically encouraged and prioritized by the Commission. FE PA should be permitted to recover the costs of these initiatives and OCA's proposed disallowance should be rejected.

Q. What is OCA's position with respect to the inclusion of ESG costs in base rates?

A. OCA witness Mugrace proposes to disallow all ESG costs claimed by the Company because they are not a function of customer oriented or ratepayer benefits but instead are related to benefits to the Company.[7]

Q. Do you agree with Dante Mugrace's statements regarding ESG costs?

A. No. I disagree with the recommendation to disallow all ESG costs.

Q. Please explain why.

A. Costs associated with ESG directly benefit the Pennsylvania customers and FE PA should be permitted to recover these costs. FirstEnergy's dedication to ESG is a responsible business strategy and guides its commitment to serve its six million customers every day with safety, sustainability, affordability, and community vitality in mind. Notably, members of the investing community may specifically invest in companies that follow positive ESG values and principles, or they may have ESG guidelines and/or requirements that must be satisfied by a prospective investment. If FirstEnergy did not implement ESG initiatives, it would not be an applicable or attractive investment to this segment of the investing community. Conversely, ensuring that FirstEnergy exhibits a dedication to these values means that FirstEnergy has broader access to capital to support FE PA and its

[7] OCA St. No. 1 at p. 67.

affiliated operating companies. Access to a larger pool of investors functions to decrease the cost of capital for FirstEnergy and likewise FE PA, thus resulting in lower rates paid by its customers.

In addition to these benefits related to attracting capital, the ESG initiatives are customer-oriented initiatives that benefit customers from an affordability perspective and by investing money in the communities where our customers live, work, and raise their families. FirstEnergy strives to protect the environment by minimizing its impact, improving the sustainability of its operations, executing its climate strategy, and finding opportunities to enhance the ecosystems within its footprint. Examples of sustainable initiatives include the integrated vegetation management best practices along transmission corridors which help reduce costs and provide more reliable service to our customers while enhancing the biodiversity of those corridors. These initiatives also include both conservation and pollination work which not only support healthy ecosystems but also supports the communities of FE PA customers and the Commonwealth public at large. FE PA is also focused on meeting the needs of its diverse customer base and providing equitable solutions for everyone it serves. This includes payment assistance and emergency support programs to help customers budget monthly payments, pay winter heating bills, catch up on past-due payments, and avoid service disconnections. Additionally, FE PA offers energy efficiency programs designed to help income-qualified residential customers reduce energy usage and offset the costs of energy improvements. FE PA believes it is important to support long-term vitality and economic health through development initiatives that create jobs, support local suppliers, and attract new businesses throughout the service area, as well as provide support through FirstEnergy Foundation

grants, Corporate Giving, and employees dedicating volunteer time to the communities. OCA witness Mugrace's arguments that such initiatives, which are a core aspect of the Company's ESG initiatives, do not benefit ratepayers contradicts the positions taken by OCA witnesses Colton and Alexander with respect to the benefits of affordability, payment assistance, and conservation initiatives.

These ESG initiatives are also aimed at enabling our customers to thrive in an electrified future. With an ESG focused responsible business approach, FirstEnergy continues to fulfil its mission statement by making its customers' lives better and its communities stronger.

III. REBUTTAL REGARDING ECONOMIC DEVELOPMENT AND WORKFORCE DEVELOPMENT COSTS

Q. What is OCA's position with respect to the inclusion of economic development costs in FE PA's base rates?

A. OCA witness Mugrace recommends that the economic development costs included in FE PA's base rates be disallowed in their entirety.[8] He claims that "[t]hese costs should be borne by local, municipal and state organizations or the Company itself" and that he does not "see the nexus between these costs and the provision of safe and reliable service to customers."[9]

[8] OCA St. No. 1 at p. 67.
[9] OCA St. No. 1 at pp. 67-68.

Q. Do you agree with OCA witness Mugrace's recommendation to disallow economic development costs?

A No. I disagree with the recommendation to disallow all costs associated with economic development.

Q. Why do you disagree?

A. The goal of FirstEnergy's economic development program is to strengthen the economic base of our service area and encourage investment in our footprint. This helps bring jobs and capital investment to our local communities. It also supports Pennsylvania's economy and tax base. Programs and services utilized by the economic development team provide support to local economic development partners and aid in both the attraction of new business and retention of existing employers, who in turn often provide more direct and indirect job opportunities and add to the quality of life in the communities where they live, work, and play. For instance, many of the organizations supported with these resources make skills training and education programs available to their local residents, which in turn provide new opportunities within the communities. These actions have the possibility to increase electricity sales and system usage, which would permit FE PA to spread fixed costs more broadly and reduce customer bills over time, all else being equal. On this point. OCA witness Mugrace's opposition to economic development efforts that improve the affordability of electric service for customers appears to be at odds with the testimony of OCA witnesses Alexander and Colton. The team works closely to foster partnerships with state, regional, and local economic development organizations to support economic development for our customers and all of Pennsylvania.

Q. What is OCA's position with respect to the inclusion of workforce development costs in base rates?

A. OCA witness Mugrace recommends that these costs be disallowed. He raises arguments similar to those that he raised with respect to economic development costs and believes customers do not benefit because these costs do not benefit safety and reliability or service performance metrics.[10]

Q. Do you agree with OCA witness Mugrace's statements regarding workforce development costs?

A No. I disagree with the recommendation to disallow all costs associated with workforce development.

Q. Please explain why.

A. Mr. Mugrace's statements that workforce development costs are related to all workforce employees including federal, state, local, and municipal workforces is incorrect. The costs included in this filing are all internal training costs specific to the training of FE PA employees. The vast majority of these costs are for the training of primarily bargaining unit employees in the operation of systems and equipment used by those employees. This training is specifically designed to provide the critical safety training and knowledge needed for these employees to provide safe and reliable service to Pennsylvania customers.

IV. CONCLUSION

Q. Does this conclude your rebuttal testimony?

A. Yes.

[10] OCA St. No. 1 at p. 68.

PUBLIC VERSION – CONFIDENTIAL MATERIAL REDACTED

FE PA Statement No. 3-R

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY

DOCKET NO. R-2024-3047068

Rebuttal Testimony
of
Patricia Larkin

List of Topics Addressed

Revenue Requirement and Ratemaking Adjustments
Storm Reserve
COVID-19 Regulatory Asset

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REBUTTAL TESTIMONY
OF
PATRICIA M. LARKIN

I. INTRODUCTION

Q. Please state your name and business address.

A. My name is Patricia M. Larkin, and my business address is 2800 Pottsville Pike, Reading, Pennsylvania 19605.

Q. Have you previously filed testimony in this proceeding?

A. Yes. I filed written direct testimony, FE PA Statement No. 3 and FE PA Exhibit Nos. PML-1 through PML-6, on April 2, 2024 on behalf of FirstEnergy Pennsylvania Electric Company ("FE PA" or the "Company").

Q. What is the purpose of your rebuttal testimony?

A. My rebuttal testimony provides updates to certain components of the Company's filing, based on the information provided during the discovery phase of this proceeding. In addition, my testimony identifies in summary fashion the adjustments to rate base and O&M proposed by the Bureau of Investigation and Enforcement ("I&E") and the Office of the Consumer Advocate ("OCA") and identifies the Company witness(es) that are responsible for responding to those adjustments. Finally, my testimony responds to specific portions of the following direct testimony submitted by I&E" and the OCA: I&E Statement No. 1, the direct testimony of Vanessa Okum; I&E Statement No. 4, the direct testimony of Christine Wilson; and OCA Statement No. 1, the direct testimony of Dante Mugrace.

Q. Are you sponsoring any exhibits with your rebuttal testimony?

A. Yes, FE PA Exhibit Nos. PML-7 and PML-8 were prepared by me or under my direct supervision. FE PA Exhibit No. PML-7 sets forth the final statement of FE PA's claims reflecting revisions, updates and corrections to as-filed rate base and operating income claims that were identified during the discovery process. FE PA Exhibit No. PML-8 provides the relevant discovery responses referenced in my testimony.

Q. How is the remainder of your testimony structured?

A. Each section of my testimony that discusses revenue requirement related adjustments will be in the same order in which the adjustment is included in FE PA Exhibit No. PML-7.

II. UPDATES AND CORRECTIONS TO THE COMPANY'S CLAIM

Q. Since the filing of your direct testimony, has the Company identified any rate base components of its filing that should be updated?

A. Yes, the Company has identified parts of its initial filing that require revisions. These include the following updates: 1) inspection and maintenance plan ("I&M Plan")plant in service and depreciation reserve related to the switch to a two-year inspection and maintenance cycle as discussed by Company Mr. John Hawkins (FE PA Statement No. 12-R); and 2) Accumulated Deferred Income Taxes as discussed by Company witness Mr. Greg Gawlik (FE PA Statement No. 5-R).

Q. Please summarize the Company's updates to rate base.

A. Company witnesses Mr. Hawkins and Mr. Gawlik collectively recommend an increase to FE PA's rate base of $6.625 million, which has been reflected in FE PA Exhibit No. PML-7. The table below summarizes the page number and adjustment number where the update

is reflected; the witness supporting the update; and the amount by Rate District and total FE PA:

Page	Adj.	Description	FE PA Witness	Met-Ed	Penelec	Penn Power	West Penn	FE PA
				$ in thousands				
6-11	RB-1	I&M Plant in Service	Hawkins	($4,651)	($1,861)	($515)	($4,880)	(11,908)
12-17	RB-2	I&M Depreciation Reserve	Hawkins	53	18	6	45	122
23	RB-8	ADIT	Gawlik	1,008	10,664	296	6,443	18,410
		Total Rate Base Adjustment		**($3,589)**	**$8,821**	**($214)**	**$1,607**	**$6,625**

Q. Since the filing of your direct testimony, has the Company identified any revenue components of its filing that should be updated?

A. Yes, the Company similarly identified the following revenue requirement items that require revision for the fully projected future test year ("FPFTY") ending December 31, 2025: 1) West Penn revenue as discussed by Company witness Kehl (FE PA Statement No. 6-R); 2) I&M Plan expense related to the switch to two-year cycle for overhead lines and transformers as discussed by Company witness Mr. Hawkins (FE PA Statement No. 12-R); 3) increase payroll tax expense, which I will discuss later in my testimony; and 4) increase federal deferred income tax expense as discussed by Company witness Mr. Gawlik (FE PA Statement No. 5-R).

Q. Please summarize the Company's updates to the income statement.

A. Company witnesses Messrs. Kehl, Hawkins, Gawlik and I collectively recommend a decrease to FE PA's pro forma adjusted operating income before income tax at present rates of $4.895 million, which has been reflected in FE PA Exhibit No. PML-7. The table

below summarizes the page number and adjustment number where the update is reflected; the witness supporting the update; and the amount by Rate District and total FE PA:

Page	Adj.	Description	FE PA Witness	Met-Ed	Penelec	Penn Power	West Penn	FE PA
				$ in thousands				
35	IS-2	West Penn Revenue	Kehl	$0	$0	$0	($97)	($97)
		Total Operating Revenue Adjustment		**$0**	**$0**	**$0**	**($97)**	**($97)**
40	IS-5	I&M Expense	Hawkins	($1,699)	($1,286)	($261)	($1,219)	($4,466)
59	IS-11	Payroll Tax Expense	Larkin	10	16	5	29	59
62	IS-13	Provision for Deferred Income Taxes	Gawlik	504	5,332	148	3,221	9,205
		Total Operating Expense Adjustment		**($1,185)**	**$4,061**	**($109)**	**$2,031**	**$4,799**
		Total Adjustment to Operating Income Before Income Taxes at Present Rates		**$1,185**	**($4,061)**	**$109**	**($2,127)**	**($4,895)**

Q. Does the Company propose to update its requested revenue requirement for the FPFTY in order to take into account the above-identified corrections and updates?

A. Yes. As explained above, FE PA Exhibit No. PML-7 sets forth the final statement of FE PA's claims reflecting revisions, updates and corrections to their as-filed rate base and operating income claims that were identified during the discovery process. The above identified changes result in an overall increase of $9.315 million, bringing FE PA's combined revenue requirement to $511.805 million. However, FE PA is not seeking to recover more than the $502.490 million initially requested.

Q. Does the Company intend to recover the additional revenue requirement?

A. No. As explained above, FE PA is not seeking to recover more than $502.490 million. However, the adjustments included in FE PA Exhibit No. PML-7 demonstrate the

Company's projections were reasonable and conservative. As such, any adjustments proposed by the parties should be applied to the greater amount because it is the revenue requirement supported by the evidence in the case.

III. REBUTTAL – RATE BASE PROPOSED BY THE OCA AND I&E

A. SUMMARY

Q. Please summarize I&E's adjustments to rate base.

A. I&E witnesses Ms. Okum (I&E Statement No. 1), Mr. Kubas (I&E Statement No. 3), and Ms. Wilson (I&E Statement No. 4) collectively recommend a decrease to FE PA's rate base of $222.284 million, as summarized on the following table:

I&E Sponsor	Description	Met-Ed	Penelec	Penn Power	West Penn	FE PA	Responsive FE PA Witness
		$ in Thousands					
	FE PA Rate Base As Filed	**$2,157,612**	**$2,269,068**	**$644,947**	**$2,094,172**	**$7,165,798**	
	Adjustments to Rate Base						
Okum	Capitalized Payroll	($1,385)	($1,501)	($324)	($1,003)	($4,213)	Marx
Okum	Capitalized Benefits	(596)	(360)	(121)	(153)	(1,230)	Marx
Okum	Capitalized Payroll Tax	2,362	2,530	858	2,330	8,080	Larkin/Marx
Okum	Cash Working Capital	(1,180)	(1,329)	288	336	(1,885)	Lyons
Wilson	Unamortized Storm Reserve	(66,565)	(30,186)	(13,721)	(28,483)	(138,955)	Larkin
Wilson	Unamortized Extraordinary Storm Deferrals	(22,381)	(5,451)	(13,300)	(15,597)	(56,729)	Larkin
Wilson	Unamortized COVID-19 Deferral	(4,216)	(7,036)	(2,387)	(6,616)	(20,255)	Larkin
Kubas	Unamortized Verizon Complaint	CONFIDENTIAL INFORMATION REDACTED					Larkin
Wilson	Capitalized Pension/OPEB	7,844	(6,057)	4,345	4,030	10,162	Ashton
	Total Adjustment to Rate Base	**($93,435)**	**($58,499)**	**($25,194)**	**($45,156)**	**($222,284)**	
	I&E Recommended Rate Base	**$2,064,177**	**$2,210,569**	**$619,753**	**$2,049,016**	**$6,943,514**	
Note: Differences due to rounding							

Q. Does FE PA agree with I&E's adjustments to rate base?

A. No, FE PA does not agree with I&E's adjustments to rate base. The appropriate Company witness who will be responding to the specific adjustments is included in the table above. The Company's final revenue requirement set forth in FE PA Exhibit PML-7 reflects rejection of these adjustments.

Q. Please summarize OCA's adjustments to rate base.

A. OCA witness Mr. Mugrace (OCA Statement No. 1) recommends a decrease to FE PA's rate base of $264.574 million, as summarized below:

OCA Sponsor	Description	FE PA	FE PA Witness
		$ in Thousands	
	FE PA Rate Base As Filed	**$7,165,798**	
	Adjustments to Rate Base		
Mugrace	Plant in Service	($9,742)	Hawkins
Mugrace	Accumulated Depreciation	62,674	Hawkins/Spanos
Mugrace	Cash Working Capital	(12,501)	Lyons
Mugrace	Unamortized Storm Reserve	(138,955)	Larkin
Mugrace	Unamortized Extraordinary Storm Deferrals	(56,729)	Larkin
Mugrace	Unamortized COVID-19 Deferral	(20,255)	Larkin
Mugrace	Unamortized Verizon Complaint	CONFIDENTIAL INFORMATION REDA	Larkin
Mugrace	Accumulated Deferred Income Taxes	17,090	Gawlik
Mugrace	Capitalized Pension/OPEB	10,162	Ashton
Mugrace	CTA Differential	(99,057)	Hawkins/Gawlik
	Total Adjustment to Rate Base	**($264,573)**	
	OCA Recommended Rate Base	**$6,901,225**	
Note: Differences due to rounding			

Q. Does FE PA agree with OCA's adjustments to rate base?

A. No, FE PA does not agree with OCA's adjustments to rate base. The appropriate Company witness who will be responding to the specific adjustments is included in the table above. The Company's final revenue requirement set forth in FE PA Exhibit PML-7 reflects rejection of these adjustments.

B. CAPITALIZED PAYROLL TAX CORRECTION

Q. Please provide an overview of the other parties' adjustments to rate base related to capitalized payroll tax.

A. I&E witness Ms. Okum recommends a net increase to plant in service of $8.080 million related to capitalized payroll tax.[1] This net increase is comprised of a decrease based on FE PA's historic vacancy rates of $0.323 million and an increase resulting from FE PA's error in calculating its payroll tax expense adjustment of $8.403 million.[2]

Q. Which Company witness will address the adjustment to rate base related capitalized payroll tax proposed by I&E witness Ms. Okum?

A. FE PA witness Ms. Marx (FE PA Statement No. 13-R) discusses the adjustment to rate base related to the historic vacancy rates for capitalized payroll tax and I will address Ms. Okum's correction to capitalized payroll tax.

Q. Does the Company agree with the correction of capitalized payroll tax as described by I&E witness Ms. Okum?

A. No, Ms. Okum's correction to capitalized payroll tax assumes the entirety of FE PA's payroll tax calculation is incorrect. As I will explain in the description of my payroll tax expense adjustment later in my testimony, only the adjustment to payroll tax expense as it relates to FE PA's payroll adjustment was incorrect. Further, FE PA did not adjust rate base for the capitalized portion of the payroll tax adjustment in its initial filing. Therefore,

[1] I&E St. No. 1 at p. 21.
[2] I&E St. No. 1 at p. 19.

Ms. Okum's correction to capitalized payroll tax is unnecessary. FE PA Exhibit No. PML-7 reflects rejection of this adjustment.

C. STORM RESERVE BALANCE AND EXTRAORDINARY STORM DEFERRAL

Q. Please provide an overview of the other parties' adjustments to the storm reserve and extraordinary storm deferral balances included in rate base.

A. Both I&E witness Ms. Wilson (I&E Statement No. 4 at 40 and 42) and OCA witness Mr. Mugrace (OCA Statement No. 1 at 15 and 18) propose to eliminate the storm reserve balance and the extraordinary storm deferral from rate base, equal to the amounts included in FE PA's initial filing of $138.955 million and $56.729 million, respectively (FE PA Exhibit No. PML-1, page 20 of 63).

I&E witness Ms. Wilson goes on to propose to disallow all storm reserve claims in this proceeding.[3] While her blanket disallowance of the storm reserve is the basis of her adjustment, Ms. Wilson's concerns related to granting dollar for dollar recovery of the storm reserve note that "[e]arning a return on any unamortized balances is also inappropriate."[4] Ms. Wilson also recommends disallowance of any rate base treatment for the unamortized extraordinary storm deferral balance because "this would be inappropriate for an O&M-related expense."[5]

OCA witness Mr. Mugrace recommends disallowance of the storm reserve balance and the extraordinary storm damage deferral in rate base because they "are considered

[3] I&E St. No. 4 at p. 40.
[4] I&E St. No. 4 at p. 39.
[5] I&E St. No. 4 at p. 43.

operating expenses and not capital investments."[6] He continues that the Company "should only be authorized to recover actual and known operating expenses associated with its repairs of the storm-related damages allowed by the Pennsylvania Public Utility Commission ("Commission") in any petition to record costs as a regulatory asset."[7]

Q. Does the Company have any concerns regarding OCA witness Mr. Mugrace's descriptions of the storm reserve balance and extraordinary storm deferral amounts in rate base as discussed in his direct testimony?

A. Yes. There is a disconnect between Mr. Mugrace's testimony and exhibits that must be clarified. Specifically, OCA witness Mr. Mugrace presents testimony that discusses disallowing the storm reserve balance of $208.432 million[8] and the extraordinary storm deferral of $85.094 million.[9] However, the testimony ignores the reduction to each balance related to the amount of FE PA's proposed amortization expense occurring in 2025. On the other hand, OCA Exhibit No. DM-10 reflects the correct amounts claimed by FE PA, albeit disallowing $138.955 million and $56.729 million related to the storm reserve balance and extraordinary storm deferral, respectively. The disconnect between Mr. Mugrace's testimony and exhibits must be recognized to avoid confusion regarding his presentation of proposed adjustments.

[6] OCA St. No. 1 at pp. 17-18.
[7] OCA St. No. 1 at pp. 17-18.
[8] OCA St. No. 1 at p. 15.
[9] OCA St. No. 1 at p. 18.

Q. Does the Company agree with the other parties' positions regarding rate base treatment of the unamortized storm reserve balance and the unamortized extraordinary storm damage deferral balance?

A. I am advised by counsel that the question of whether or not the Commission will permit a utility to earn interest or a return on the unamortized balance for amortized expenses is discretionary in nature. Here, FE PA believes that it is appropriate for the Commission to exercise this discretion and permit FE PA to include these unamortized balances of amortized expenses in rate base. As such, the Company's final revenue requirement, set forth in FE PA Exhibit PML-7, reflects rejection of both adjustments.

Q. Please explain why.

A. FE PA witness Mr. Hawkins explains why the Company's proposal to continue its historic use of the storm reserve account and extraordinary storm deferral balance is necessary and appropriate (FE PA Statement No. 12-R), and the adverse impact to FE PA's operations that would result if it was not permitted to continue to recover these costs in this manner.

Moreover, the relative impact of instead fully expensing the Company's storm reserve and extraordinary storm deferral balance in the FPFTY would be an increase of $188.3 million to FE PA's revenue requirement. This impact is substantial and demonstrates that amortization as well as the Company's proposal to rate base the subject unamortized balances is warranted in this situation.

D. COVID-19 DEFERRAL

Q. Please provide an overview of the other parties' adjustments to the COVID-19 deferral balance included in rate base.

A. Both I&E witness Ms. Wilson[10] and OCA witness Mr. Mugrace[11] propose to eliminate the COVID-19 deferral balance from rate base, equal to the amount included in FE PA's initial filing of $20.255 million.[12] Ms. Wilson recommends disallowance of any rate base treatment for the unamortized COVID-19 deferral balance because "this would be inappropriate for an O&M-related expense."[13] Mr. Mugrace recommends disallowance of rate base treatment because "[t]hese costs are extraordinary, temporary in nature and will not remain permanently on the Company's balance sheet, as with other expenditures that are used in the normal daily operations of the utility.[14]

Q. Does the Company have any concerns regarding OCA witness Mr. Mugrace's description of the COVID-19 deferral amounts in rate base as discussed in his direct testimony?

A. Yes. There is a disconnect between Mr. Mugrace's testimony and exhibits that must be clarified. Specifically, OCA witness Mugrace presents testimony that discusses disallowing the COVID-19 deferral of $30.383 million.[15] However, the testimony ignores the reduction to the balance related to the amount of FE PA's proposed amortization expense occurring in 2025. On the other hand, OCA Exhibit No. DM- 10 reflects the

[10] I&E St. No. 4 at p. 46.
[11] OCA St. No. 1 at p. 23.
[12] FE PA Exhibit No. PML-1 page 20 of 63.
[13] I&E St. No. 4 at p. 47.
[14] OCA St, No. 1 at p. 23.
[15] OCA St. No. 1 at p. 23.

correct amount claimed by FE PA, albeit disallowing $20.255 million. The disconnect between Mr. Mugrace's testimony and exhibits must be recognized to avoid confusion regarding his presentation of proposed adjustments.

Q. Does the Company agree with this proposed adjustment to eliminate the unamortized balance applicable to the COVID-19 deferrals from rate base?

A. No, the Rate Districts were following the Commission directive to keep all customers' electricity flowing during the pandemic and incurred costs in doing so. Deferral and subsequent amortization of those expenditures delay the Company's recovery of actual cash outlays for significant intervals. During the deferral and amortization of those costs, the Rate Districts have made investments which they will not recover fully until the completion of the amortization period. That investment – like any investment – carries a cost, namely, the time value of money which, for a utility is its weighted average cost of capital represented by its allowed rate of return. This concept is well established and, in fact, is embodied in the cash working capital allowance which is also included in rate base and earns a return to reflect the investment made in operating and maintenance expenses between the time service is provided and service costs are recovered in billed revenue. FE PA's claims to include the unamortized COVID-19 balance in rate base and recover a return on those amounts reflecting the time-value cost it is incurring is no different. Absent recognition of that time-value cost, the amount recovered, while nominally the same as the costs incurred, is, in real dollars of present value, far less than the Rate Districts expended. The Company's final revenue requirement set forth in FE PA Exhibit PML-7 reflects rejection of this adjustment.

E. UNAMORTIZED VERIZON COMPLAINT BALANCE

Q. Please provide an overview of the other parties' adjustments to the unamortized Verizon complaint balance included in rate base.

A. Both I&E witness Ms. Kubas[16] and OCA witness Mr. Mugrace[17] propose to eliminate the unamortized Verizon complaint balance from rate base, equal to the amount included in FE PA's initial filing of [CONFIDENTIAL INFORMATION REDACTED][18]

Q. What is the Company's position with respect to OCA's and I&E's adjustments related to the costs associated with the Verizon complaint?

A. FE PA witness Savage (FE PA Statement No. 1-R) explains that the Company opposes the recommendations of OCA and I&E. She also discusses why the Verizon complaint amortization and, therefore the associated adjustment to the inclusion of the unamortized Verizon complaint balance in rate base is reasonable and appropriate. The Company's final revenue requirement set forth in FE PA Exhibit PML-7 reflects rejection of the adjustments proposed by OCA and I&E.

[16] I&E St. No. 3 at p. 9.
[17] OCA St. No. 1 at p. 25.
[18] FE PA Exhibit No. PML-1 page 20 of 63.

IV. REBUTTAL – STATEMENT OF OPERATING INCOME

A. SUMMARY

Q. Please summarize I&E's adjustments to the income statement.

A. I&E witnesses Ms. Okum (I&E Statement No. 1), Mr. Kubas (I&E Statement No. 3), and Ms. Wilson (I&E Statement No. 4) collectively recommend a decrease to FE PA's operating expense of $219.090 million, as summarized below:

I&E Sponsor	Description	Met-Ed	Penelec	Penn Power	West Penn	FE PA	FE PA Witness
		$ in thousands					
Okum	Payroll Expense	($1,124)	($1,304)	($177)	($738)	(3,343)	Marx
Okum	Service Company Incentive Compensation	(6,865)	(8,216)	(2,043)	(7,318)	(24,443)	Marx
Wilson	Vegetation Management	(28,619)	(25,365)	(10,437)	(28,425)	(92,846)	Hawkins
Wilson	EV Pilot	(597)	(711)	(169)	(843)	(2,320)	Jones
Okum	Benefits Expense	(484)	(313)	(66)	(112)	(975)	Marx
Wilson	Pension Expense	(6,816)	(9,021)	(939)	8,144	(8,632)	Ashton
Wilson	OPEB Expense	(4,040)	6,398	(424)	(925)	1,009	Ashton
Wilson	Rate Case Expense	(93)	(94)	(31)	(115)	(333)	Larkin
Wilson	Storm Reserve Expense	(33,282)	(15,093)	(6,861)	(14,241)	(69,477)	Larkin
Wilson	Extraordinary Storm Expense	(4,476)	(1,090)	(2,660)	(3,119)	(11,346)	Larkin
Wilson	COVID-19 Expense	(844)	(1,408)	(477)	(1,324)	(4,053)	Larkin
Kubas	Verizon Complaint Expense	CONFIDENTIAL INFORMATION REDACTED					Savage
Okum	Payroll Tax Expense	1,917	2,199	469	1,715	6,300	Larkin/Marx
	I&E Total Operating Expense Adjustment	**($88,983)**	**($58,573)**	**($24,231)**	**($47,302)**	**($219,090)**	
Note: Differences due to rounding							

Q. Does FE PA agree with I&E's adjustments to operating expense?

A. No, FE PA does not agree with I&E's adjustments to operating expense. The appropriate Company witness who will be responding to the specific adjustments is included in the table above. The Company's final revenue requirement set forth in FE PA Exhibit PML-7 reflects rejection of these adjustments.

Q. Please summarize OCA's adjustments to the income statement.

A. OCA witness Mr. Mugrace (OCA Statement No. 1) recommends a decrease to FE PA's operating expense of $301.781 million, as summarized below:

OCA Sponsor	Description	FE PA	FE PA Witness
		$ in thousands	
Mugrace	Payroll Expense	($10,375)	Marx
Mugrace	Service Company Incentive Compensation	($13,374)	Marx
Mugrace	Storm Expense in Base Rates	(1,101)	Hawkins
Mugrace	I&M Expense	(4,874)	Hawkins
Mugrace	Vegetation Management	(46,423)	Hawkins
Mugrace	Uncollectible Accounts Expense	(15,902)	Jones
Mugrace	Low Income Outreach Program	(763)	Jones
Mugrace	EV Pilot	(7,413)	Jones
Mugrace	Benefits Expense	(12)	Marx
Mugrace	Pension Expense	(44,302)	Ashton
Mugrace	OPEB Expense	(4,394)	Ashton
Mugrace	Rate Case Expense	(361)	Larkin
Mugrace	DEI and ESG Expense	(1,664)	Smith
Mugrace	Economic Development Expense	(25)	Smith
Mugrace	Workforce Development Expense	(3,017)	Smith
Mugrace/Garrett	Depreciation Expense	(62,673)	Spanos
Mugrace	Storm Reserve Expense	(41,341)	Larkin
Mugrace	Extraordinary Storm Expense	(17,151)	Hawkins/Larkin
Mugrace	COVID-19 Expense	(4,395)	Larkin
Mugrace	Streetlight Expense	(9,341)	Kehl
Mugrace	Verizon Complaint Expense	[redacted]	Savage
Mugrace	Payroll Tax Expense	(94)	Marx
Mugrace	PURTA Adjustment	(5)	Gawlik
	OCA Total Operating Expense Adjustment	**($297,630)**	
Note: Differences due to rounding			

Q. Does FE PA agree with OCA's adjustments to operating expense?

A. No, FE PA does not agree with adjustments to operating expense. The appropriate Company witness who will be responding to the specific adjustments is included in the

table above. The Company's final revenue requirement set forth in FE PA Exhibit PML-7 reflects rejection of these adjustments.

B. RATE CASE EXPENSE

Q. Please provide an overview of the other parties' adjustments to claimed rate case expense.

A. Both Ms. Wilson (I&E Statement No. 4) and Mr. Mugrace (OCA Statement No. 1) recommend longer rate case expense normalization periods as compared to the 3-year normalization period used by FE PA. Their recommendations are based on their review of FE PA's Rate Districts past rate filing history over a period of time. Ms. Wilson's analysis was limited to the Rate Districts' three most recent base rate case filings, where all of FE PA's Rate Districts filed base rate cases together, resulting in a recommended 59-month normalization period.[19] Mr. Mugrace's analysis was based on FE PA's Rate Districts six most recent base rate case filings, which resulted in a 5.3 year normalization period.[20] Additionally, they point out that rate case expenses are normalized, not amortized.

Q. Does the Company have any concerns regarding the development of the rate case expense normalization period recommended by Mr. Mugrace?

A. Yes, Mr. Mugrace does not appear to have given appropriate consideration to the fact that during approximately 56% of the historic period he analyzed (1992 through 2010), the Rate Districts were under rate caps or rate freezes, which limited their ability to file base rate

[19] I&E St. No. 4 at pp. 10-11.
[20] OCA St. No. 1 at pp. 64-65.

cases. FE PA is not under a rate cap or rate freeze that would limit its ability to file base rate cases more frequently than occurred between 1992-2010.

Q. Does the Company agree with either I&E's or OCA's proposed adjustments to rate case expense?

A. No, FE PA maintains it anticipates filing rate cases every 3 years, as discussed in FE PA's response to I&E-RE-3. Given current and anticipated levels of investment in new plant and equipment, it is not realistic to expect FE PA to delay a subsequent rate case for as long as Ms. Wilson and Mr. Mugrace assume as the basis for their proposed normalization periods. Act 11 of Feb. 14, 2012, Pub. L. 72, No. 11 ("Act 11") amended the Public Utility Code and added Subch. B to 66 Pa.C.S. Ch. 13 to give all utilities the ability to file Long-Term Infrastructure Improvement Plans ("LTIIP") and to seek cost recovery through a Distribution System Improvement Charge ("DSIC"). However, cost recovery under the DSIC is capped at 5% of existing distribution revenue, which could be reached within 2-3 years. On March 12, 2020, the Commission granted Penn Power a waiver to temporarily increase its DSIC cap to 7.5% through the earlier of December 31, 2024 or the effective date of new base rates.[21] Penn Power reached the 5% cap with the DSIC rates effective April 1, 2020, and the 7.5% cap with the DSIC rates effective July 1, 2022. FE PA's Rate Districts, with the exception of Met-Ed, are currently at their respective DSIC caps. With FE PA's recent LTIIP III filing outlining an additional capital investment of $1.4 billion, it is reasonable to assume that, henceforth, FE PA will be filing a base rate case with

[21] *Petition of Pennsylvania Power Company for a Waiver of the Distribution System Improvement Charge Cap of 5% of Billed Distribution Rate Revenue and Approval to Increase the Maximum Allowable Distribution System Improvement Charge Cap to 11.81%*, Docket No. P-2019-3012628 (Order entered March 12, 2020).

increased frequency and that it is extremely unlikely it would stay out for either 59 months (Wilson) or 5.3 years (Mugrace).

Further, Ms. Wilson quotes the Commission's December 28, 2012 Order in PPL Electric Utilities' 2012 base rate case at Docket No. R-2012-2290597, which, in fact, supports a normalization period far shorter than the one she calculated purely on the basis of historical data.[22] In that Order, the Commission affirmed that "certain expenses may now be based upon future expectations" and the "normalization period for rate case expense is one of those expenses."[23] Notwithstanding that clear directive, both Ms. Wilson and Mr. Mugrace focused on the past and discounted evidence of the most likely future scenario, which is entirely inconsistent with the approach the Commission validated.

Q. Please respond to I&E witness Ms. Wilson's and OCA witness Mr. Mugrace's claims that the Company is proposing to amortize rate case expense over a three-year period.

A. I would like to clarify that FE PA is proposing to normalize rate case expenses over a three-year period. Upon review of my Direct Testimony, as well as FE PA Exhibit Nos. PML-1 through PML-3, I determined that I inadvertently used the terms normalization and amortization with equal frequency with respect to rate case expenses, as summarized below:

Statement/Exhibit	Normalization	Amortization
FE PA Statement No. 3	page 19 at 11	page 19 at 16
FE PA Exhibit PML-1	page 47 (description)	page 49 (description)
FE PA Exhibit PML-2	page 47 (description)	page 49 (description)
FE PA Exhibit PML-3	page 47 (description)	page 49 (description)

[22] I&E St. No. 4 at p. 12.
[23] *See PA PUC v. PPL Electric Utilities Corporation*, Docket No. R-2012-2290597 at 47-48 (Order Entered December 28, 2012).

To be clear, the Company is proposing to normalize rate case expense in this matter and not amortize it.

C. STORM RESERVE AND EXTRAORDINARY STORM DEFERRAL AMORTIZATION

Q. Please provide an overview of the other parties' adjustments to the Company's claim to recover the balance of the storm reserve and extraordinary storm damage deferral balance.

A. For starters, I&E witness Wilson states that the Commission should disallow all storm reserve expense claims and disallow this mechanism in the future. Alternatively, Ms. Wilson states that should the Commission allow the Company to recover its claim for storm reserve expenses, that it be required to amortize the amount over five years.[24] She proposed the same five-year amortization period for extraordinary storm deferral amortization.[25] OCA witness Mr. Mugrace provides that such costs should be amortized over 5.3 years and recommends disallowing 21.3% of the Company's storm reserve and extraordinary storm deferral claims.[26] He goes on to recommend that the Company's 2024 Storm Reserve balance of $18,944,000 be disallowed because "these costs are not known and measurable and do not represent actual costs that were incurred due to storm damages."[27] Finally, Mr. Mugrace recommends the disallowance of Penn Power Rate District's pending

[24] I&E St. No. 4 at p. 40.
[25] I&E St. No. 4 at p. 43.
[26] OCA St. No. 1 at pp. 72, 74.
[27] OCA St. No. 1 at p. 73.

extraordinary storm deferral petition at Docket No. P-2023-3044479 as it has not been ruled on.[28]

Q. Which Company witness will address the adjustments to the storm reserve amortization?

A. I will address the adjustment to the storm reserve amortization related to the Ms. Wilson's disallowance of storm reserve amortization, both parties' disallowances to the storm reserve and extraordinary storm damage deferral related to their proposed amortization periods, Mr. Mugrace's disallowance of the 2024 storm reserve activity, and Mr. Mugrace's disallowance of the extraordinary storm damage deferral related to Penn Power's outstanding petition. FE PA witness Hawkins (FE PA Statement No. 12-R) discusses the adjustment to the storm reserve balance and extraordinary storm damage deferral amortization related to the 21.3% disallowance. As Mr. Hawkins (FE PA Statement No. 12-R) and I explain, these adjustments should be rejected. The Company's final revenue requirement set forth in FE PA Exhibit PML-7 reflects rejection of the adjustments.

Q. Why is FE PA claiming amortization of the storm reserve balance in this proceeding?

A. As stated in response to I&E-RE-12, the Predecessor Companies established and maintained a Storm Reserve Account pursuant to the Joint Petition for Partial Settlement of Rate Investigation at Docket Nos. R-2014-2428745, *et al*. ("Joint Petition"). The Joint Petition specifically provides that "[e]xpenses related to storm damage, excluding those expenses related to damage from extraordinary storm events, will be recorded in the Storm

[28] OCA St. No. 1 at p. 74.

Reserve Account in order to eliminate any impact of such expenses on the Company's income statement . . .. Both revenues received and costs incurred by the [Predecessor Companies] in support of other regulated utilities, including other jurisdictional and non-jurisdictional affiliated companies, for assisting during storm events will be reflected in the reserve account."[29] The Company's claim to recover its costs for ongoing storm damage is consistent with the terms of the Joint Petition, which was signed and supported by both the OCA and] I&E.

Q. Does the Company agree with I&E witness Wilson's claim that the Company should be prohibited from recovering the amounts included in the storm reserve account in this proceeding?

A. No. As required pursuant to the Joint Petition, the Predecessor Companies recorded their storm damage related expenses in their Storm Reserve Accounts and did not seek to modify the amounts recovered in such in their 2016 base rate cases since the accounts were only in place for less than one year at that point and appeared to be working as intended in the Joint Petition. Therefore, since this is the first available opportunity since then to seek recovery for the Rate Districts' storm damage related expenses, the Company is requesting recovery of such in this instant case. The Company rejects a blanket statement requesting that such costs be disallowed as it is inconsistent with the Joint Petition.

[29] Pa. PUC v. Metropolitan Edison Company, et al., *Joint Petition for Partial Settlement of Rate Investigation*, Docket Nos. R-2014-2428745, et al., p. 8 (February 3, 2015).

Q. Does the Company agree with either I&E's or OCA's proposed storm reserve and extraordinary storm damage deferral amortization period?

A. No. Both I&E and OCA propose amortization periods that align with their proposed rate case filing frequency. However, as discussed above, FE PA maintains it anticipates filing rate cases every 3 years, as discussed in FE PA's response to I&E-RE-13. As I discussed with respect to the adjustment to the rate case expense normalization period, with FE PA's recent LTIIP III filing, it is reasonable to assume that, henceforth, FE PA will be filing a base rate case with increased frequency and that it is extremely unlikely it would stay out for either five years (Wilson) or 5.3 years (Mugrace).

Q. Does the Company agree with OCA witness Mugrace's claim that the Company's 2024 storm reserve activity be disallowed?

A. No. Mr. Mugrace claims these costs are not known and measurable and do not represent actual costs that were incurred due to storm damage.[30] However, FE PA response to OCA-XII-7 indicated the Future Test Year ("FTY") storm damage expenses are based on historic actual storm expenses. Further, the storm reserve activity for the first six months of 2024 is $17.6 million greater than the estimated total included in FE PA's initial filing. If there were no additional storms for the remainder of 2024, and the storm reserve balance decreased by $14.1 million as a result of applying the remaining six months of storm reserve revenues, the storm reserve balance would still exceed the estimated total activity for 2024 by $3.5 million. Once these facts are recognized, it becomes clear that Mr. Mugrace's argument attempts to ignores the fact that ratemaking is prospective in nature.

[30] OCA St. No. 1 at p. 73.

Here, the Company has demonstrated that its projections for the FTY are based on past experience. Moreover, the Company's projects are reasonable and conservative because actual experience thus far in 2024 in fact exceeds the Company's projections. As such, Mr. Mugrace's claims regarding storm damage expense should be rejected.

Q. Does the Company agree with OCA witness Mugrace's claim that Penn Power Rate District's pending extraordinary storm damage be disallowed?

A. No. Mr. Mugrace's adjustment was premised on the idea that the Commission had not approved the deferral petition. On July 11, 2024, the Commission approved the Penn Power Rate District's outstanding extraordinary storm deferral petition, making this adjustment unnecessary.

D. COVID-19 AMORTIZATION

Q. Please provide an overview of the other parties' adjustments to the Company's claim to recover extraordinary, non-recurring incremental COVID-19 related costs.

A. I&E witness Ms. Wilson proposed a five-year amortization period for COVID-19 deferral amortization and disallows the recovery of late payment charges waivers and forgone reconnection fees.[31] OCA witness Mr. Mugrace provides that such costs should be amortized over 5.3 years.[32]

[31] I&E St. No. 4 at p. 47.
[32] OCA St. No. 1 at p. 75.

Q. Does the Company agree with the other parties' proposed adjustments to its COVID-19 related deferred costs?

A. No. While FE PA followed the three-year recovery period set by the Commission for other utilities, FE PA maintains it anticipates filing rate cases every 3 years, as discussed in FE PA's response to I&E-RE-17. As I discussed with respect to the adjustment to the rate case expense normalization period, with FE PA's recent LTIIP III filing, it is reasonable to assume that, henceforth, FE PA will be filing a base rate case with increased frequency and that it is extremely unlikely it would stay out for either five years (Wilson) or 5.3 years (Mugrace). Moreover, Ms. Wilson's arguments that recovery of amounts related to waived late payment charges and reconnection fees should also be rejected, because the Company incurred these incremental costs as a result of the COVID-19 pandemic and the Commission's directives imposed during the pandemic.

Q. Why is the Company seeking to recover incremental costs incurred due to the COVID-19 pandemic, which include costs related to waived late payment charges and reconnection fees, in this case?

A. The Commission's May 13, 2020 Secretarial Letter regarding COVID-19 Cost Tracking and Creation of Regulatory Asset at Docket No. M-2020-3019775 ("Secretarial Letter"), directed the utilities to track extraordinary, non-recurring incremental COVID-19 related expenses. By claiming these extraordinary, non-recurring expenses in this base rate case, the Company is seeking to recover these costs at the earliest possible opportunity after the costs were incurred.

The arguments by I&E that the Company is not permitted to seek recovery of incremental costs that were tracked consistent with the Secretarial is incorrect. The Secretarial Letter explains that:

> The Commission will consider in future proceedings whether each utility's request for recovery of any regulatory asset or exogenous event recovery related to the *Emergency Order*[] is just and reasonable pursuant to 66 Pa. C.S. §§ 1301, 1308 (as applicable), and applicable Chapter 30 plans. The Commission will also consider during those proceedings other issues, such as the appropriate period of recovery for the approved amount of the regulatory asset or exogenous event treatment, any amount of carrying costs thereon, and other related matters…[33]

In this letter, the Commission instructed utilities to track "prudently incurred incremental extraordinary, nonrecurring expenses related to COVID-19" (Secretarial Letter at 1) so as to "claim the deferred expenses at their first available opportunity."[34] Accordingly, I&E's recommendation if adopted would be inconsistent to the public policy directives of the Commission.

Furthermore, I&E's proposal to disallow these costs misses a fundamental point: the Company incurred specific costs that it would not otherwise have incurred as a result of the extraordinary and non-recurring event of the COVID-19 pandemic. These costs were not incurred as a result of inaccurate projections that the Company could seek recovery of at an earlier time. Rather, the pandemic and the resultant restrictions are an extraordinary and non-recurrent event caused by forces outside FE PA's control.

[33] Secretarial Letter at 3.
[34] Secretarial Letter at 3.

Q. Do you have any further response to I&E's argument that these costs should be disallowed because they constitute "lost revenues"?

A. This argument also misses the point. First, the Secretarial Letter directed utilities to track incremental COVID-19 costs. That directive did not limit the costs to be tracked by utilities to specific categories.

Second, regarding the argument that it is not appropriate for ratepayers to pay for "lost revenues" associated with COVID-19, outside of the pandemic and in the normal course of business, the Company charges late fees in order to recover the cost of carrying customer balances for an extended period of time. Because of the emergency orders and directives associated with the pandemic, FE PA's predecessors were precluded from charging late fees. The Company did not "voluntarily" stop charging late fees. This preclusion resulted in higher unrecovered costs than would have been incurred under normal circumstances. The same reasoning holds true with respect to reconnection fees waived due to the pandemic.

Q. Is there anything else you would like to address?

A. Yes, I&E Witness Wilson's COVID-19 adjustment calculation contains an inconsistency in units.[35] While the Company's total COVID-19 deferral claim shown at the top of the calculation is shown in dollars, the late payment charge waiver and reconnection charge waiver amounts are shown in thousands of dollars. The amounts shown on the source document, FE PA Exhibit No. PML-1, p. 57, Adj. IS-10, Supporting Schedule 1 are in thousands of dollars.

[35] I&E St. No. 4 at p. 48.

E. CORRECTION TO PAYROLL TAX ADJUSTMENT

Q. Please describe the issue related to payroll tax in FE PA's initial filing.

A. On FE PA Exhibit No. PML-1, Adjustment IS-11, Supporting Schedule 1, FE PA used payroll tax of $6.429 million to calculate its effective payroll tax rate which, in turn, is used to calculate the additional payroll tax associated with the O&M portion of the payroll expense adjustment. This amount represents the payroll tax after the settlement of payroll tax dollars to capital and other O&M accounts. However, FE PA should have used the total payroll tax expense, prior to the settlement process, of $19.628 million in its calculation of effective payroll tax rates.

Q. What is the impact of this correction on payroll tax expense?

A. In FE PA Response to OCA Interrogatory Set IV, No. 45, I indicated the payroll tax adjustment should have been $97,000, which was calculated as O&M payroll adjustment amount of $1.262 million (FE PA Exhibit No. PML-1, Adjustment IS-4, Supporting Schedule 1, line 17) times the payroll tax rate of 7.65%. However, it is appropriate to use each Rate District's effective tax rates based on total payroll tax to determine the adjustment, consistent with the initial filing. This calculation results in a payroll tax expense adjustment of $89,200 for FE PA in total, as shown on FE PA Exhibit No. PML-7, Adjustment IS-11, Supporting Schedule, or an additional payroll tax expense of $59,400.

Q. Are the Rate Districts' effective payroll tax rates based on total payroll tax in line with the actual payroll tax rates of 7.65%?

A. Yes. As shown on FE PA Exhibit No. PML-7, Adjustment IS-11, Supporting Schedule 1, line 3, the Rate Districts' effective payroll tax rates based on total payroll tax range from

7.03% to 7.09%. This range makes sense as the Social Security tax portion of payroll tax has a wage base limit, which would reduce the Rate Districts' effective payroll tax rates.

F. PAYROLL TAX EXPENSE CORRECTION

Q. Please provide an overview of the other parties' adjustments to operating expense related to payroll tax.

A. I&E witness Ms. Okum recommends a net increase to payroll tax expense of $6.3 million related to capitalized payroll tax.[36] This net increase is comprised of a decrease based on FE PA's historic vacancy rates of $0.255 million and an increase resulting from FE PA's error in calculating its payroll tax expense adjustment of $6.555 million.[37]

Q. Which Company witness will address the adjustment to payroll tax expense proposed by I&E witness Ms. Okum?

A. FE PA witness Ms. Marx (FE PA Statement No. 13-R) discusses the adjustment to operating expense related to the historic vacancy rates for payroll tax expense, and I will address Ms. Okum's correction to payroll tax expense.

Q. Does the Company agree with the correction of payroll tax expense as described by I&E witness Ms. Okum?

A. No, Ms. Okum's correction to payroll tax expense assumes the entirety of FE PA's payroll tax calculation is incorrect. As explained in the description of the payroll tax expense adjustment of $59,400 above, only the payroll tax expense as it relates to FE PA's payroll

[36] I&E St. No. 1 at p. 21.
[37] I&E St. No. 1 at p. 19.

adjustment was incorrect. Therefore, Ms. Okum's correction to payroll tax of $6.3 million is overstated. FE PA Exhibit No. PML-7 reflects rejection of this adjustment.

V. CONCLUSION

Q. Does this conclude your rebuttal testimony?

A. Yes.

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
Overall Summary

Line	Description	Reference	Present Rates	Revenue Increase	Proposed Rates
		(1)	(2)	(3)	(4)
	Total FE PA				
1	Retail Sales	p.25, L1, col. 6	$ 1,495,204	$ 511,805	$ 2,007,010
2	Other Operating Revenues	p.25, L3, col. 6	74,344	1,387	75,730
3	Total Operating Revenues	L1 + L2	$ 1,569,548	$ 513,192	$ 2,082,740
4	Total Operating Expenses	p.25, L14, col. 6	1,314,178	37,059	1,351,237
5	Operating Income Before Tax	L3 - L4	$ 255,371	$ 476,132	$ 731,503
6	Total Income Taxes	p.25, L21, col. 6	14,045	130,042	144,087
7	Net Operating Income	L5 - L6	$ 241,326	$ 346,091	$ 587,416
8	Rate Base	p.4, L11, col. 4	$ 7,172,358		$ 7,172,358
9	Overall Rate of Return	L7 / L8	3.36%		8.19%
10	Rate of Return Requested	p.3, L3, col. 5			8.19%
11	Return on Equity		2.33%		11.30%
	FE PA - Met-Ed Rate District				
12	Retail Sales	p.26, L1, col. 6	$ 468,656	$ 144,326	$ 612,982
13	Other Operating Revenues	p.26, L3, col. 6	27,320	368	27,688
14	Total Operating Revenues	L12 + L13	$ 495,976	$ 144,695	$ 640,670
15	Total Operating Expenses	p.26, L14, col. 6	413,905	10,544	424,449
16	Operating Income Before Tax	L14 - L15	$ 82,071	$ 134,150	$ 216,221
17	Total Income Taxes	p.26, L21, col. 6	3,168	36,639	39,807
18	Net Operating Income	L16 - L17	$ 78,903	$ 97,511	$ 176,414
19	Rate Base	p.4, L22, col. 4	$ 2,154,022		$ 2,154,022
20	Overall Rate of Return	L18 / L19	3.66%		8.19%
21	Rate of Return Requested	p.3, L3, col. 5			8.19%
22	Return on Equity		2.89%		11.30%
	FE PA - Penelec Rate District				
23	Retail Sales	p.27, L1, col. 6	$ 471,592	$ 139,988	$ 611,581
24	Other Operating Revenues	p.27, L3, col. 6	25,212	421	25,633
25	Total Operating Revenues	L23 + L24	$ 496,804	$ 140,409	$ 637,213
26	Total Operating Expenses	p.27, L14, col. 6	392,618	10,368	402,986
27	Operating Income Before Tax	L25 - L26	$ 104,186	$ 130,041	$ 234,227
28	Total Income Taxes	p.27, L21, col. 6	12,157	35,517	47,674
29	Net Operating Income	L27 - L28	$ 92,030	$ 94,524	$ 186,554
30	Rate Base	p.4, L33, col. 4	$ 2,277,823		$ 2,277,823
31	Overall Rate of Return	L29 / L30	4.04%		8.19%
32	Rate of Return Requested	p.3, L3, col. 5			8.19%
33	Return on Equity		3.59%		11.30%

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
Overall Summary

Line	Description	Reference	Present Rates	Revenue Increase	Proposed Rates
		(1)	(2)	(3)	(4)
	FE PA - Penn Power Rate District				
34	Retail Sales	p.28, L1, col. 6	$ 126,902	$ 54,519	$ 181,422
35	Other Operating Revenues	p.28, L3, col. 6	5,520	146	5,666
36	Total Operating Revenues	L34 + L35	$ 132,422	$ 54,666	$ 187,088
37	Total Operating Expenses	p.28, L14, col. 6	119,178	3,902	123,080
38	Operating Income Before Tax	L36 - L37	$ 13,244	$ 50,764	$ 64,008
39	Total Income Taxes	p.28, L21, col. 6	(2,660)	13,865	11,204
40	Net Operating Income	L38 - L39	$ 15,904	$ 36,899	$ 52,804
41	Rate Base	p.5, L44, col. 4	$ 644,733		$ 644,733
42	Overall Rate of Return	L40 / L41	2.47%		8.19%
43	Rate of Return Requested	p.3, L3, col. 5			8.19%
44	Return on Equity		0.66%		11.30%
	FE PA - West Penn Rate District				
45	Retail Sales	p.29, L1, col. 6	$ 428,055	$ 172,971	$ 601,026
46	Other Operating Revenues	p.29, L3, col. 6	16,292	451	16,743
47	Total Operating Revenues	L45 + L46	$ 444,346	$ 173,422	$ 617,768
48	Total Operating Expenses	p.29, L14, col. 6	388,477	12,245	400,722
49	Operating Income Before Tax	L47 - L48	$ 55,869	$ 161,177	$ 217,046
50	Total Income Taxes	p.29, L21, col. 6	1,381	44,021	45,402
51	Net Operating Income	L49 - L50	$ 54,488	$ 117,156	$ 171,644
52	Rate Base	p.5, L55, col. 4	$ 2,095,780		$ 2,095,780
53	Overall Rate of Return	L51 / L52	2.60%		8.19%
54	Rate of Return Requested	p.3, L3, col. 5			8.19%
55	Return on Equity		0.91%		11.30%

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
FE PA Rate of Return

The components of FE PA's rate of return, as shown on FE PA Exhibit BW-3, are supported by FE PA witnesses Wang and D'Ascendis.

Line	Description	Reference	Capitalization	Capitalization Ratios	Cost	Return
		(1)	(2)	(3)	(4)	(5)
1	Long-Term Debt		$ 3,735,139	46.19%	4.56%	2.11%
2	Common Equity		4,352,022	53.81%	11.30%	6.08%
3	Total	L1 + L2	$ 8,087,161	100.00%		8.19%

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
Rate Base at Original Cost

Line	Description	Reference	Per Budget	Adjustment	Pro forma Adjusted
		(1)	(2)	(3)	(4)
	Total FE PA				
1	Plant in service	Adj. RB-1	$12,547,710	$ (8,779)	$12,538,931
2	Accumulated depreciation	Adj. RB-2	3,926,886	2,207	3,929,092
3	Net plant in service	L1 - L2	$ 8,620,825	$ (10,986)	$ 8,609,839
4	Material and supplies	Adj. RB-3	$ -	$ 72,094	$ 72,094
5	Cash working capital	Adj. RB-4	-	201,495	201,495
6	Unamortized deferral and Verizon complaint balances	Adj. RB-5	CONFIDENTIAL INFORMATION REDACTED		
7	Customer deposits	Adj. RB-6	(105,185)	3	(105,182)
8	Customer advances	Adj. RB-7	(557)	-	(557)
9	Accumulated deferred income taxes	Adj. RB-8	(1,899,718)	71,350	(1,828,368)
10	Capitalized pension and OPEB	Adj. RB-9	-	(10,162)	(10,162)
11	Total rate base	SUM L3 to L10	$ 6,615,365	$ 556,992	$ 7,172,358
	FE PA - Met-Ed Rate District				
12	Plant in service	Adj. RB-1	$ 3,696,946	$ (132)	$ 3,696,815
13	Accumulated depreciation	Adj. RB-2	1,132,506	(107)	1,132,400
14	Net plant in service	L12 - L13	$ 2,564,440	$ (25)	$ 2,564,415
15	Material and supplies	Adj. RB-3	$ -	$ 21,710	$ 21,710
16	Cash working capital	Adj. RB-4	-	65,234	65,234
17	Unamortized deferral and Verizon complaint balances	Adj. RB-5	CONFIDENTIAL INFORMATION REDACTED		
18	Customer deposits	Adj. RB-6	(35,853)	-	(35,853)
19	Customer advances	Adj. RB-7	-	-	-
20	Accumulated deferred income taxes	Adj. RB-8	(576,303)	22,185	(554,119)
21	Capitalized pension and OPEB	Adj. RB-9	-	(7,844)	(7,844)
22	Total rate base	SUM L14 to L21	$ 1,952,283	$ 201,739	$ 2,154,022
	FE PA - Penelec Rate District				
23	Plant in service	Adj. RB-1	$ 4,054,613	$ (25,056)	$ 4,029,557
24	Accumulated depreciation	Adj. RB-2	1,251,489	(8,009)	1,243,480
25	Net plant in service	L23 - L24	$ 2,803,124	$ (17,047)	$ 2,786,077
26	Material and supplies	Adj. RB-3	$ -	$ 23,657	$ 23,657
27	Cash working capital	Adj. RB-4	-	64,441	64,441
28	Unamortized deferral and Verizon complaint balances	Adj. RB-5	CONFIDENTIAL INFORMATION REDACTED		
29	Customer deposits	Adj. RB-6	(30,334)	3	(30,331)
30	Customer advances	Adj. RB-7	-	-	-
31	Accumulated deferred income taxes	Adj. RB-8	(645,097)	21,237	(623,860)
32	Capitalized pension and OPEB	Adj. RB-9	-	6,057	6,057
33	Total rate base	SUM L25 to L32	$ 2,127,693	$ 150,130	$ 2,277,823

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
Rate Base at Original Cost

Line	Description	Reference	Per Budget	Adjustment	Pro forma Adjusted
		(1)	(2)	(3)	(4)
	FE PA - Penn Power Rate District				
34	Plant in service	Adj. RB-1	$ 1,052,130	$ (37)	$ 1,052,092
35	Accumulated depreciation	Adj. RB-2	292,827	(33)	292,794
36	Net plant in service	L34 - L35	$ 759,303	$ (4)	$ 759,298
37	Material and supplies	Adj. RB-3	$ -	$ 5,864	$ 5,864
38	Cash working capital	Adj. RB-4	-	14,835	14,835
39	Unamortized deferral and Verizon complaint balances	Adj. RB-5	CONFIDENTIAL INFORMATION REDACTED		
40	Customer deposits	Adj. RB-6	(7,833)	-	(7,833)
41	Customer advances	Adj. RB-7	-	-	-
42	Accumulated deferred income taxes	Adj. RB-8	(167,126)	13,800	(153,326)
43	Capitalized pension and OPEB	Adj. RB-9	-	(4,345)	(4,345)
44	Total rate base	SUM L36 to L43	$ 584,344	$ 60,389	$ 644,733
	FE PA - West Penn Rate District				
45	Plant in service	Adj. RB-1	$ 3,744,021	$ 16,446	$ 3,760,467
46	Accumulated depreciation	Adj. RB-2	1,250,064	10,355	1,260,419
47	Net plant in service	L45 - L46	$ 2,493,958	$ 6,091	$ 2,500,048
48	Material and supplies	Adj. RB-3	$ -	$ 20,863	$ 20,863
49	Cash working capital	Adj. RB-4	-	56,986	56,986
50	Unamortized deferral and Verizon complaint balances	Adj. RB-5	CONFIDENTIAL INFORMATION REDACTED		
51	Customer deposits	Adj. RB-6	(31,164)	-	(31,164)
52	Customer advances	Adj. RB-7	(557)	-	(557)
53	Accumulated deferred income taxes	Adj. RB-8	(511,192)	14,129	(497,063)
54	Capitalized pension and OPEB	Adj. RB-9	-	(4,030)	(4,030)
55	Total rate base	SUM L47 to L54	$ 1,951,045	$ 144,735	$ 2,095,780

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
Adjustment RB-1 - Plant in Service

To adjust plant in service to (1) eliminate asset retirement costs in accordance with 18 CFR Chapter 1 § 35.18 Asset retirement obligations; (2) eliminate an allocated portion of plant that supports Penelec Rate District's New York jurisdiction; (3) include plant associated with West Penn Rate District's acquisition of the electric distribution system of LIDA; and (4) include plant associated with the two-year cycle of inspection and maintenance of overhead lines and transformers supported by FE PA witness Smith. FE PA witness Lyons is responsible for the allocation factor used in part (2) of the adjustment.

			Rate District				Total
Line	Description	Reference	Met-Ed	Penelec	Penn Power	West Penn	FE PA
		(1)	(2)	(3)	(4)	(5)	(6)
1	Plant in service per budget		$ 3,696,946	$ 4,054,613	$ 1,052,130	$ 3,744,021	$12,547,710
2	Eliminate asset retirement costs	Adj. RB-1, SS 1, col. 2	(155)	(403)	(37)	(750)	(1,345)
3	Eliminate plant supporting Penelec Rate District's New York jurisdiction	Adj. RB-1, SS 1, col. 3	-	(24,731)	-	-	(24,731)
4	Include plant associated with West Penn Rate District's acquisition of LIDA	Adj. RB-1, SS 1, col. 4	-	-	-	17,196	17,196
5	Include plant associated with two-year inspection and maintenance cycle	Adj. RB-1, SS 1, col. 5	23	77	-	-	100
6	Total adjustment to plant in service	SUM L2 to L5	$ (132)	$ (25,056)	$ (37)	$ 16,446	$ (8,779)
7	Adjusted plant in service per budget	L1 + L6	$ 3,696,815	$ 4,029,557	$ 1,052,092	$ 3,760,467	$12,538,931

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
Adjustment RB-1 - Supporting Schedule 1 - Total FE PA Plant in Service

To adjust plant in service to (1) eliminate asset retirement costs in accordance with 18 CFR Chapter 1 § 35.18 Asset retirement obligations; (2) eliminate an allocated portion of plant that supports Penelec Rate District's New York jurisdiction; (3) include plant associated with West Penn Rate District's acquisition of the electric distribution system of LIDA; and (4) include plant associated with the two-year cycle of inspection and maintenance of overhead lines and transformers supported by FE PA witness Smith. FE PA witness Lyons is responsible for the allocation factor used in part (2) of the adjustment.

Line	Acct No.	Description	Per Budget Plant in Service	Asset Retirement Costs	New York	LIDA	I&M Cycle	Total Adjustment	Plant in Service, as adjusted
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
		NON-DEPRECIABLE PLANT							
1	301	Organization	$ 339	$ -	$ (0)	$ -	$ -	$ (0)	$ 338
2	302	Franchises and consents	526	-	(2)	-	-	(2)	524
3	350.1	Transmission land	11,075	-	(18)	-	-	(18)	11,057
4	360.1	Distribution land	15,083	-	(10)	-	-	(10)	15,073
5	389.1	General land	6,319	-	(7)	-	-	(7)	6,312
6		Subtotal - Non-depreciable plant	$ 33,342	$ -	$ (37)	$ -	$ -	$ (37)	$ 33,305
		INTANGIBLE PLANT							
7	303	Miscellaneous intangible plant	$ 372,818	$ -	$ (712)	$ -	$ -	$ (712)	$ 372,106
8		Subtotal - Intangible plant	$ 372,818	$ -	$ (712)	$ -	$ -	$ (712)	$ 372,106
		TRANSMISSION PLANT							
9	350.2	Land rights	$ 79,547	$ -	$ (78)	$ -	$ -	$ (78)	$ 79,469
10	352	Structures and improvements	-	-	-	-	-	-	-
11	353	Station equipment	-	-	-	-	-	-	-
12	354	Towers and fixtures	-	-	-	-	-	-	-
13	355	Poles and fixtures	-	-	-	-	-	-	-
14	356	Overhead conductors and devices	-	-	-	-	-	-	-
15	357	Underground conduit	-	-	-	-	-	-	-
16	358	Underground conductors and devices	-	-	-	-	-	-	-
17	359	Roads and trails	-	-	-	-	-	-	-
18	359.1	Asset retirement costs for transmission plant	-	-	-	-	-	-	-
19		Subtotal - Transmission plant	$ 79,547	$ -	$ (78)	$ -	$ -	$ (78)	$ 79,469
		DISTRIBUTION PLANT							
20	360.2	Land rights	$ 61,672	$ -	$ (95)	$ -	$ -	$ (95)	$ 61,577
21	361	Structures and improvements	66,282	-	(115)	125	-	10	66,292
22	362	Station equipment	1,366,071	-	(2,628)	2,285	-	(343)	1,365,728
23	363	Energy storage equipment	-	-	-	-	-	-	-
24	364	Poles, towers and fixtures	2,107,896	-	(4,563)	3,018	60	(1,485)	2,106,411
25	365	Overhead conductors and devices	3,665,134	-	(8,028)	5,357	33	(2,638)	3,662,497
26	366	Underground conduit	115,271	-	(286)	127	-	(158)	115,112
27	367	Underground conductors and devices	1,017,522	-	(1,658)	1,388	-	(270)	1,017,252
28	368	Line transformers	1,688,152	-	(3,055)	2,686	7	(362)	1,687,790
29	369	Services	542,986	-	(879)	767	-	(112)	542,874
30	370	Meters	571,418	-	(930)	1,112	-	182	571,599
31	371	Installations on customers' premises	47,620	-	(175)	52	-	(123)	47,497
32	372	Leased property on customers' premises	493	-	(1)	2	-	0	493
33	373	Street lighting and signal systems	135,835	-	(316)	278	-	(38)	135,797
34	374	Asset retirement costs for distribution plant	152	(152)	-	-	-	(152)	-
35		Subtotal - Distribution plant	$11,386,504	$ (152)	$ (22,729)	$ 17,196	$ 100	$ (5,584)	$11,380,919
		GENERAL PLANT							
36	389.2	Land rights	$ 333	$ -	$ (0)	$ -	$ -	$ (0)	$ 332
37	390	Structures and improvements	411,479	-	(623)	-	-	(623)	410,856
38	391	Office furniture and equipment	36,810	-	(51)	-	-	(51)	36,759
39	392	Transportation equipment	31,096	-	(69)	-	-	(69)	31,028
40	393	Stores equipment	309	-	(0)	-	-	(0)	309
41	394	Tools, shop and garage equipment	57,328	-	(118)	-	-	(118)	57,210
42	395	Laboratory equipment	661	-	(1)	-	-	(1)	660
43	396	Power operated equipment	8,007	-	(31)	-	-	(31)	7,975
44	397	Communication equipment	128,129	-	(282)	-	-	(282)	127,846
45	398	Miscellaneous equipment	157	-	(0)	-	-	(0)	156
46	399	Other tangible property	-	-	-	-	-	-	-
47	399.1	Asset retirement costs for general plant	1,193	(1,193)	-	-	-	(1,193)	-
48		Subtotal - General plant	$ 675,501	$ (1,193)	$ (1,176)	$ -	$ -	$ (2,369)	$ 673,132
49		Total - Electric plant in service	$12,547,710	$ (1,345)	$ (24,731)	$ 17,196	$ 100	$ (8,779)	$12,538,931

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
Adjustment RB-1 - Supporting Schedule 1A - FE PA Met-Ed Rate District Plant in Service

To adjust plant in service to (1) eliminate asset retirement costs in accordance with 18 CFR Chapter 1 § 35.18 Asset retirement obligations; (2) eliminate an allocated portion of plant that supports Penelec Rate District's New York jurisdiction; (3) include plant associated with West Penn Rate District's acquisition of the electric distribution system of LIDA; and (4) include plant associated with the two-year cycle of inspection and maintenance of overhead lines and transformers supported by FE PA witness Smith. FE PA witness Lyons is responsible for the allocation factor used in part (2) of the adjustment.

Line	Acct No.	Description	Per Budget Plant in Service	Asset Retirement Costs	New York	LIDA	I&M Cycle	Total Adjustment	Plant in Service, as adjusted
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
		NON-DEPRECIABLE PLANT							
1	301	Organization	$ 124	$ -	$ -	$ -	$ -	$ -	$ 124
2	302	Franchises and consents	151	-	-	-	-	-	151
3	350.1	Transmission land	3,554	-	-	-	-	-	3,554
4	360.1	Distribution land	4,014	-	-	-	-	-	4,014
5	389.1	General land	2,937	-	-	-	-	-	2,937
6		Subtotal - Non-depreciable plant	$ 10,780	$ -	$ -	$ -	$ -	$ -	$ 10,780
		INTANGIBLE PLANT							
7	303	Miscellaneous intangible plant	$ 105,061	$ -	$ -	$ -	$ -	$ -	$ 105,061
8		Subtotal - Intangible plant	$ 105,061	$ -	$ -	$ -	$ -	$ -	$ 105,061
		TRANSMISSION PLANT							
9	350.2	Land rights	$ 26,938	$ -	$ -	$ -	$ -	$ -	$ 26,938
10	352	Structures and improvements	-	-	-	-	-	-	-
11	353	Station equipment	-	-	-	-	-	-	-
12	354	Towers and fixtures	-	-	-	-	-	-	-
13	355	Poles and fixtures	-	-	-	-	-	-	-
14	356	Overhead conductors and devices	-	-	-	-	-	-	-
15	357	Underground conduit	-	-	-	-	-	-	-
16	358	Underground conductors and devices	-	-	-	-	-	-	-
17	359	Roads and trails	-	-	-	-	-	-	-
18	359.1	Asset retirement costs for transmission plant	-	-	-	-	-	-	-
19		Subtotal - Transmission plant	$ 26,938	$ -	$ -	$ -	$ -	$ -	$ 26,938
		DISTRIBUTION PLANT							
20	360.2	Land rights	$ 28,933	$ -	$ -	$ -	$ -	$ -	$ 28,933
21	361	Structures and improvements	18,103	-	-	-	-	-	18,103
22	362	Station equipment	364,453	-	-	-	-	-	364,453
23	363	Energy storage equipment	-	-	-	-	-	-	-
24	364	Poles, towers and fixtures	607,035	-	-	-	11	11	607,046
25	365	Overhead conductors and devices	1,025,140	-	-	-	12	12	1,025,151
26	366	Underground conduit	35,459	-	-	-	-	-	35,459
27	367	Underground conductors and devices	358,421	-	-	-	-	-	358,421
28	368	Line transformers	523,356	-	-	-	1	1	523,357
29	369	Services	201,488	-	-	-	-	-	201,488
30	370	Meters	150,008	-	-	-	-	-	150,008
31	371	Installations on customers' premises	4,862	-	-	-	-	-	4,862
32	372	Leased property on customers' premises	-	-	-	-	-	-	-
33	373	Street lighting and signal systems	20,970	-	-	-	-	-	20,970
34	374	Asset retirement costs for distribution plant	49	(49)	-	-	-	(49)	-
35		Subtotal - Distribution plant	$ 3,338,278	$ (49)	$ -	$ -	$ 23	$ (26)	$ 3,338,252
		GENERAL PLANT							
36	389.2	Land rights	$ 18	$ -	$ -	$ -	$ -	$ -	$ 18
37	390	Structures and improvements	156,010	-	-	-	-	-	156,010
38	391	Office furniture and equipment	7,237	-	-	-	-	-	7,237
39	392	Transportation equipment	6,099	-	-	-	-	-	6,099
40	393	Stores equipment	38	-	-	-	-	-	38
41	394	Tools, shop and garage equipment	13,706	-	-	-	-	-	13,706
42	395	Laboratory equipment	86	-	-	-	-	-	86
43	396	Power operated equipment	1,249	-	-	-	-	-	1,249
44	397	Communication equipment	31,274	-	-	-	-	-	31,274
45	398	Miscellaneous equipment	67	-	-	-	-	-	67
46	399	Other tangible property	-	-	-	-	-	-	-
47	399.1	Asset retirement costs for general plant	106	(106)	-	-	-	(106)	-
48		Subtotal - General plant	$ 215,889	$ (106)	$ -	$ -	$ -	$ (106)	$ 215,783
49		Total - Electric plant in service	$ 3,696,946	$ (155)	$ -	$ -	$ 23	$ (132)	$ 3,696,815

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
Adjustment RB-1 - Supporting Schedule 1B - FE PA Penelec Rate District Plant in Service

To adjust plant in service to (1) eliminate asset retirement costs in accordance with 18 CFR Chapter 1 § 35.18 Asset retirement obligations; (2) eliminate an allocated portion of plant that supports Penelec Rate District's New York jurisdiction; (3) include plant associated with West Penn Rate District's acquisition of the electric distribution system of LIDA; and (4) include plant associated with the two-year cycle of inspection and maintenance of overhead lines and transformers supported by FE PA witness Smith. FE PA witness Lyons is responsible for the allocation factor used in part (2) of the adjustment.

Line	Acct No.	Description	Per Budget Plant in Service	Asset Retirement Costs	New York	LIDA	I&M Cycle	Total Adjustment	Plant in Service, as adjusted
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
		NON-DEPRECIABLE PLANT							
1	301	Organization	$ 35	$ -	$ (0)	$ -	$ -	$ (0)	$ 34
2	302	Franchises and consents	307	-	(2)	-	-	(2)	305
3	350.1	Transmission land	2,909	-	(18)	-	-	(18)	2,891
4	360.1	Distribution land	1,681	-	(10)	-	-	(10)	1,671
5	389.1	General land	1,093	-	(7)	-	-	(7)	1,086
6		Subtotal - Non-depreciable plant	$ 6,024	$ -	$ (37)	$ -	$ -	$ (37)	$ 5,987
		INTANGIBLE PLANT							
7	303	Miscellaneous intangible plant	$ 116,678	$ -	$ (712)	$ -	$ -	$ (712)	$ 115,966
8		Subtotal - Intangible plant	$ 116,678	$ -	$ (712)	$ -	$ -	$ (712)	$ 115,966
		TRANSMISSION PLANT							
9	350.2	Land rights	$ 12,718	$ -	$ (78)	$ -	$ -	$ (78)	$ 12,640
10	352	Structures and improvements	-	-	-	-	-	-	-
11	353	Station equipment	-	-	-	-	-	-	-
12	354	Towers and fixtures	-	-	-	-	-	-	-
13	355	Poles and fixtures	-	-	-	-	-	-	-
14	356	Overhead conductors and devices	-	-	-	-	-	-	-
15	357	Underground conduit	-	-	-	-	-	-	-
16	358	Underground conductors and devices	-	-	-	-	-	-	-
17	359	Roads and trails	-	-	-	-	-	-	-
18	359.1	Asset retirement costs for transmission plant	-	-	-	-	-	-	-
19		Subtotal - Transmission plant	$ 12,718	$ -	$ (78)	$ -	$ -	$ (78)	$ 12,640
		DISTRIBUTION PLANT							
20	360.2	Land rights	$ 15,619	$ -	$ (95)	$ -	$ -	$ (95)	$ 15,524
21	361	Structures and improvements	18,925	-	(115)	-	-	(115)	18,810
22	362	Station equipment	430,784	-	(2,628)	-	-	(2,628)	428,156
23	363	Energy storage equipment	-	-	-	-	-	-	-
24	364	Poles, towers and fixtures	747,980	-	(4,563)	-	49	(4,513)	743,467
25	365	Overhead conductors and devices	1,316,072	-	(8,028)	-	21	(8,007)	1,308,065
26	366	Underground conduit	46,845	-	(286)	-	-	(286)	46,559
27	367	Underground conductors and devices	271,783	-	(1,658)	-	-	(1,658)	270,125
28	368	Line transformers	500,766	-	(3,055)	-	6	(3,049)	497,717
29	369	Services	144,089	-	(879)	-	-	(879)	143,210
30	370	Meters	152,478	-	(930)	-	-	(930)	151,548
31	371	Installations on customers' premises	28,678	-	(175)	-	-	(175)	28,503
32	372	Leased property on customers' premises	196	-	(1)	-	-	(1)	195
33	373	Street lighting and signal systems	51,823	-	(316)	-	-	(316)	51,507
34	374	Asset retirement costs for distribution plant	81	(81)	-	-	-	(81)	-
35		Subtotal - Distribution plant	$ 3,726,120	$ (81)	$ (22,729)	$ -	$ 77	$ (22,733)	$ 3,703,387
		GENERAL PLANT							
36	389.2	Land rights	$ 21	$ -	$ (0)	$ -	$ -	$ (0)	$ 21
37	390	Structures and improvements	102,189	-	(623)	-	-	(623)	101,566
38	391	Office furniture and equipment	8,355	-	(51)	-	-	(51)	8,304
39	392	Transportation equipment	11,242	-	(69)	-	-	(69)	11,173
40	393	Stores equipment	25	-	(0)	-	-	(0)	25
41	394	Tools, shop and garage equipment	19,302	-	(118)	-	-	(118)	19,185
42	395	Laboratory equipment	170	-	(1)	-	-	(1)	169
43	396	Power operated equipment	5,101	-	(31)	-	-	(31)	5,070
44	397	Communication equipment	46,275	-	(282)	-	-	(282)	45,992
45	398	Miscellaneous equipment	71	-	(0)	-	-	(0)	71
46	399	Other tangible property	-	-	-	-	-	-	-
47	399.1	Asset retirement costs for general plant	322	(322)	-	-	-	(322)	-
48		Subtotal - General plant	$ 193,073	$ (322)	$ (1,176)	$ -	$ -	$ (1,498)	$ 191,576
49		Total - Electric plant in service	$ 4,054,613	$ (403)	$ (24,731)	$ -	$ 77	$ (25,056)	$ 4,029,557

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
Adjustment RB-1 - Supporting Schedule 1C - FE PA Penn Power Rate District Plant in Service

To adjust plant in service to (1) eliminate asset retirement costs in accordance with 18 CFR Chapter 1 § 35.18 Asset retirement obligations; (2) eliminate an allocated portion of plant that supports Penelec Rate District's New York jurisdiction; (3) include plant associated with West Penn Rate District's acquisition of the electric distribution system of LIDA; and (4) include plant associated with the two-year cycle of inspection and maintenance of overhead lines and transformers supported by FE PA witness Smith. FE PA witness Lyons is responsible for the allocation factor used in part (2) of the adjustment.

Line	Acct No.	Description	Per Budget Plant in Service	Asset Retirement Costs	New York	LIDA	I&M Cycle	Total Adjustment	Plant in Service, as adjusted
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
		NON-DEPRECIABLE PLANT							
1	301	Organization	$ 23	$ -	$ -	$ -	$ -	$ -	$ 23
2	302	Franchises and consents	69	-	-	-	-	-	69
3	350.1	Transmission land	2,112	-	-	-	-	-	2,112
4	360.1	Distribution land	2,650	-	-	-	-	-	2,650
5	389.1	General land	227	-	-	-	-	-	227
6		Subtotal - Non-depreciable plant	$ 5,080	$ -	$ -	$ -	$ -	$ -	$ 5,080
		INTANGIBLE PLANT							
7	303	Miscellaneous intangible plant	$ 25,253	$ -	$ -	$ -	$ -	$ -	$ 25,253
8		Subtotal - Intangible plant	$ 25,253	$ -	$ -	$ -	$ -	$ -	$ 25,253
		TRANSMISSION PLANT							
9	350.2	Land rights	$ 8,433	$ -	$ -	$ -	$ -	$ -	$ 8,433
10	352	Structures and improvements	-	-	-	-	-	-	-
11	353	Station equipment	-	-	-	-	-	-	-
12	354	Towers and fixtures	-	-	-	-	-	-	-
13	355	Poles and fixtures	-	-	-	-	-	-	-
14	356	Overhead conductors and devices	-	-	-	-	-	-	-
15	357	Underground conduit	-	-	-	-	-	-	-
16	358	Underground conductors and devices	-	-	-	-	-	-	-
17	359	Roads and trails	-	-	-	-	-	-	-
18	359.1	Asset retirement costs for transmission plant	-	-	-	-	-	-	-
19		Subtotal - Transmission plant	$ 8,433	$ -	$ -	$ -	$ -	$ -	$ 8,433
		DISTRIBUTION PLANT							
20	360.2	Land rights	$ 5,803	$ -	$ -	$ -	$ -	$ -	$ 5,803
21	361	Structures and improvements	5,018	-	-	-	-	-	5,018
22	362	Station equipment	128,359	-	-	-	-	-	128,359
23	363	Energy storage equipment	-	-	-	-	-	-	-
24	364	Poles, towers and fixtures	168,503	-	-	-	-	-	168,503
25	365	Overhead conductors and devices	286,376	-	-	-	-	-	286,376
26	366	Underground conduit	8,314	-	-	-	-	-	8,314
27	367	Underground conductors and devices	118,467	-	-	-	-	-	118,467
28	368	Line transformers	143,910	-	-	-	-	-	143,910
29	369	Services	48,938	-	-	-	-	-	48,938
30	370	Meters	53,590	-	-	-	-	-	53,590
31	371	Installations on customers' premises	4,092	-	-	-	-	-	4,092
32	372	Leased property on customers' premises	-	-	-	-	-	-	-
33	373	Street lighting and signal systems	9,201	-	-	-	-	-	9,201
34	374	Asset retirement costs for distribution plant	4	(4)	-	-	-	(4)	-
35		Subtotal - Distribution plant	$ 980,577	$ (4)	$ -	$ -	$ -	$ (4)	$ 980,572
		GENERAL PLANT							
36	389.2	Land rights	$ 0	$ -	$ -	$ -	$ -	$ -	$ 0
37	390	Structures and improvements	11,972	-	-	-	-	-	11,972
38	391	Office furniture and equipment	1,988	-	-	-	-	-	1,988
39	392	Transportation equipment	1,809	-	-	-	-	-	1,809
40	393	Stores equipment	27	-	-	-	-	-	27
41	394	Tools, shop and garage equipment	3,938	-	-	-	-	-	3,938
42	395	Laboratory equipment	22	-	-	-	-	-	22
43	396	Power operated equipment	1,392	-	-	-	-	-	1,392
44	397	Communication equipment	11,598	-	-	-	-	-	11,598
45	398	Miscellaneous equipment	8	-	-	-	-	-	8
46	399	Other tangible property	-	-	-	-	-	-	-
47	399.1	Asset retirement costs for general plant	33	(33)	-	-	-	(33)	-
48		Subtotal - General plant	$ 32,786	$ (33)	$ -	$ -	$ -	$ (33)	$ 32,753
49		Total - Electric plant in service	$ 1,052,130	$ (37)	$ -	$ -	$ -	$ (37)	$ 1,052,092

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
Adjustment RB-1 - Supporting Schedule 1D - FE PA West Penn Rate District Plant in Service

To adjust plant in service to (1) eliminate asset retirement costs in accordance with 18 CFR Chapter 1 § 35.18 Asset retirement obligations; (2) eliminate an allocated portion of plant that supports Penelec Rate District's New York jurisdiction; (3) include plant associated with West Penn Rate District's acquisition of the electric distribution system of LIDA; and (4) include plant associated with the two-year cycle of inspection and maintenance of overhead lines and transformers supported by FE PA witness Smith. FE PA witness Lyons is responsible for the allocation factor used in part (2) of the adjustment.

Line	Acct No.	Description	Per Budget Plant in Service	Asset Retirement Costs	New York	LIDA	I&M Cycle	Total Adjustment	Plant in Service, as adjusted
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
		NON-DEPRECIABLE PLANT							
1	301	Organization	$ 157	$ -	$ -	$ -	$ -	$ -	$ 157
2	302	Franchises and consents	-	-	-	-	-	-	-
3	350.1	Transmission land	2,500	-	-	-	-	-	2,500
4	360.1	Distribution land	6,738	-	-	-	-	-	6,738
5	389.1	General land	2,063	-	-	-	-	-	2,063
6		Subtotal - Non-depreciable plant	$ 11,457	$ -	$ -	$ -	$ -	$ -	$ 11,457
		INTANGIBLE PLANT							
7	303	Miscellaneous intangible plant	$ 125,825	$ -	$ -	$ -	$ -	$ -	$ 125,825
8		Subtotal - Intangible plant	$ 125,825	$ -	$ -	$ -	$ -	$ -	$ 125,825
		TRANSMISSION PLANT							
9	350.2	Land rights	$ 31,457	$ -	$ -	$ -	$ -	$ -	$ 31,457
10	352	Structures and improvements	-	-	-	-	-	-	-
11	353	Station equipment	-	-	-	-	-	-	-
12	354	Towers and fixtures	-	-	-	-	-	-	-
13	355	Poles and fixtures	-	-	-	-	-	-	-
14	356	Overhead conductors and devices	-	-	-	-	-	-	-
15	357	Underground conduit	-	-	-	-	-	-	-
16	358	Underground conductors and devices	-	-	-	-	-	-	-
17	359	Roads and trails	-	-	-	-	-	-	-
18	359.1	Asset retirement costs for transmission plant	-	-	-	-	-	-	-
19		Subtotal - Transmission plant	$ 31,457	$ -	$ -	$ -	$ -	$ -	$ 31,457
		DISTRIBUTION PLANT							
20	360.2	Land rights	$ 11,317	$ -	$ -	$ -	$ -	$ -	$ 11,317
21	361	Structures and improvements	24,236	-	-	125	-	125	24,361
22	362	Station equipment	442,475	-	-	2,285	-	2,285	444,759
23	363	Energy storage equipment	$ -	-	-	-	-	-	-
24	364	Poles, towers and fixtures	584,379	-	-	3,018	-	3,018	587,396
25	365	Overhead conductors and devices	1,037,547	-	-	5,357	-	5,357	1,042,904
26	366	Underground conduit	24,652	-	-	127	-	127	24,780
27	367	Underground conductors and devices	268,850	-	-	1,388	-	1,388	270,239
28	368	Line transformers	520,120	-	-	2,686	-	2,686	522,805
29	369	Services	148,471	-	-	767	-	767	149,237
30	370	Meters	215,340	-	-	1,112	-	1,112	216,452
31	371	Installations on customers' premises	9,987	-	-	52	-	52	10,039
32	372	Leased property on customers' premises	297	-	-	2	-	2	298
33	373	Street lighting and signal systems	53,842	-	-	278	-	278	54,120
34	374	Asset retirement costs for distribution plant	17	(17)	-	-	-	(17)	-
35		Subtotal - Distribution plant	$ 3,341,529	$ (17)	$ -	$ 17,196	$ -	$ 17,178	$ 3,358,708
		GENERAL PLANT							
36	389.2	Land rights	$ 293	$ -	$ -	$ -	$ -	$ -	$ 293
37	390	Structures and improvements	141,308	-	-	-	-	-	141,308
38	391	Office furniture and equipment	19,229	-	-	-	-	-	19,229
39	392	Transportation equipment	11,946	-	-	-	-	-	11,946
40	393	Stores equipment	219	-	-	-	-	-	219
41	394	Tools, shop and garage equipment	20,381	-	-	-	-	-	20,381
42	395	Laboratory equipment	384	-	-	-	-	-	384
43	396	Power operated equipment	265	-	-	-	-	-	265
44	397	Communication equipment	38,982	-	-	-	-	-	38,982
45	398	Miscellaneous equipment	11	-	-	-	-	-	11
46	399	Other tangible property	-	-	-	-	-	-	-
47	399.1	Asset retirement costs for general plant	733	(733)	-	-	-	(733)	-
48		Subtotal - General plant	$ 233,752	$ (733)	$ -	$ -	$ -	$ (733)	$ 233,020
49		Total - Electric plant in service	$ 3,744,021	$ (750)	$ -	$ 17,196	$ -	$ 16,446	$ 3,760,467

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
Adjustment RB-2 - Depreciation Reserve

To adjust depreciation reserve to (1) eliminate asset retirement costs in accordance with 18 CFR Chapter 1 § 35.18 Asset retirement obligations; (2) eliminate an allocated portion of plant that supports Penelec Rate District's New York jurisdiction; (3) include plant associated with West Penn Rate District's acquisition of the electric distribution system of LIDA; and (4) include plant associated with the two-year cycle of inspection and maintenance of overhead lines and transformers supported by FE PA witness Smith. FE PA witness Lyons is responsible for the allocation factor used in part (2) of the adjustment.

			Rate District				Total
Line	**Description**	**Reference**	**Met-Ed**	**Penelec**	**Penn Power**	**West Penn**	**FE PA**
		(1)	(2)	(3)	(4)	(5)	(6)
1	Depreciation reserve per budget		$ 1,132,506	$ 1,251,489	$ 292,827	$ 1,250,064	$ 3,926,886
2	Eliminate asset retirement costs	Adj. RB-2, SS 1, col. 2	(107)	(378)	(33)	(426)	(944)
3	Eliminate reserve supporting Penelec Rate District's New York jurisdiction	Adj. RB-2, SS 1, col. 3	-	(7,632)	-	-	(7,632)
4	Include reserve associated with West Penn Rate District's acquisition of LIDA	Adj. RB-2 SS 1, col. 4	-	-	-	10,781	10,781
5	Include reserve associated with two-year inspection and maintenance cycle	Adj. RB-2, SS 1, col. 5	0	1	-	-	1
6	Total adjustment to depreciation reserve	SUM L2 to L5	$ (107)	$ (8,009)	$ (33)	$ 10,355	$ 2,207
7	Adjusted depreciation reserve per budget	L1 + L6	$ 1,132,400	$ 1,243,480	$ 292,794	$ 1,260,419	$ 3,929,092

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
Adjustment RB-2 - Supporting Schedule 1 - Total FE PA Depreciation Reserve

To adjust depreciation reserve to (1) eliminate asset retirement costs in accordance with 18 CFR Chapter 1 § 35.18 Asset retirement obligations; (2) eliminate an allocated portion of plant that supports Penelec Rate District's New York jurisdiction; (3) include plant associated with West Penn Rate District's acquisition of the electric distribution system of LIDA; and (4) include plant associated with the two-year cycle of inspection and maintenance of overhead lines and transformers supported by FE PA witness Smith. FE PA witness Lyons is responsible for the allocation factor used in part (2) of the adjustment.

Line	Acct No.	Description	Per Budget Reserve	Asset Retirement Costs	New York	LIDA	I&M Cycle	Total Adjustment	Reserve, as adjusted
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
		NON-DEPRECIABLE PLANT							
1	301	Organization	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	302	Franchises and consents	(45)	-	0	-	-	0	(45)
3	350.1	Transmission land	-	-	-	-	-	-	-
4	360.1	Distribution land	-	-	-	-	-	-	-
5	389.1	General land	-	-	-	-	-	-	-
6		Subtotal - Non-depreciable plant	$ (45)	$ -	$ 0	$ -	$ -	$ 0	$ (45)
		INTANGIBLE PLANT							
7	303	Miscellaneous intangible plant	$ 299,266	$ -	$ (539)	$ -	$ -	$ (539)	$ 298,728
8		Subtotal - Intangible plant	$ 299,266	$ -	$ (539)	$ -	$ -	$ (539)	$ 298,728
		TRANSMISSION PLANT							
9	350.2	Land rights	$ 41,436	$ -	$ (49)	$ -	$ -	$ (49)	$ 41,387
10	352	Structures and improvements	-	-	-	-	-	-	-
11	353	Station equipment	-	-	-	-	-	-	-
12	354	Towers and fixtures	-	-	-	-	-	-	-
13	355	Poles and fixtures	-	-	-	-	-	-	-
14	356	Overhead conductors and devices	-	-	-	-	-	-	-
15	357	Underground conduit	-	-	-	-	-	-	-
16	358	Underground conductors and devices	-	-	-	-	-	-	-
17	359	Roads and trails	-	-	-	-	-	-	-
18	359.1	Asset retirement costs for transmission plant	-	-	-	-	-	-	-
19		RWIP	-	-	-	-	-	-	-
20		Subtotal - Transmission plant	$ 41,436	$ -	$ (49)	$ -	$ -	$ (49)	$ 41,387
		DISTRIBUTION PLANT							
21	360.2	Land rights	$ 34,601	$ -	$ (70)	$ -	$ -	$ (70)	$ 34,532
22	361	Structures and improvements	31,925	-	(62)	128	-	66	31,990
23	362	Station equipment	468,458	-	(790)	2,151	-	1,360	469,818
24	363	Energy storage equipment	-	-	-	-	-	-	-
25	364	Poles, towers and fixtures	614,209	-	(1,399)	1,873	1	475	614,684
26	365	Overhead conductors and devices	627,457	-	(1,582)	1,882	0	301	627,758
27	366	Underground conduit	50,590	-	(129)	99	-	(30)	50,560
28	367	Underground conductors and devices	304,607	-	(559)	766	-	207	304,813
29	368	Line transformers	628,945	-	(1,133)	2,046	0	913	629,859
30	369	Services	249,543	-	(369)	688	-	319	249,862
31	370	Meters	240,906	-	(387)	965	-	578	241,484
32	371	Installations on customers' premises	35,866	-	(141)	68	-	(72)	35,793
33	372	Leased property on customers' premises	471	-	(1)	3	-	2	472
34	373	Street lighting and signal systems	33,959	-	(83)	112	-	29	33,988
35	374	Asset retirement costs for distribution plant	137	(137)	-	0	-	(137)	0
36		RWIP	(5,567)	-	98	-	-	98	(5,469)
37		Subtotal - Distribution plant	$ 3,316,106	$ (137)	$ (6,607)	$ 10,782	$ 1	$ 4,039	$ 3,320,145
		GENERAL PLANT							
38	389.2	Land rights	$ 198	$ -	$ (0)	$ -	$ -	$ (0)	$ 198
39	390	Structures and improvements	158,937	-	(246)	-	-	(246)	158,691
40	391	Office furniture and equipment	25,879	-	(42)	-	-	(42)	25,838
41	392	Transportation equipment	14,043	-	(16)	-	-	(16)	14,027
42	393	Stores equipment	707	-	(3)	-	-	(3)	704
43	394	Tools, shop and garage equipment	23,583	-	(48)	-	-	(48)	23,534
44	395	Laboratory equipment	(806)	-	8	-	-	8	(799)
45	396	Power operated equipment	6,140	-	(29)	-	-	(29)	6,111
46	397	Communication equipment	40,597	-	(65)	-	-	(65)	40,532
47	398	Miscellaneous equipment	(878)	-	6	-	-	6	(872)
48	399	Other tangible property	-	-	-	-	-	-	-
49	399.1	Asset retirement costs for general plant	807	(807)	-	-	-	(807)	-
50		RWIP	916	-	(3)	-	-	(3)	914
51		Subtotal - General plant	$ 270,123	$ (807)	$ (437)	$ -	$ -	$ (1,244)	$ 268,878
52		Total - Electric plant in service	$ 3,926,886	$ (944)	$ (7,632)	$ 10,782	$ 1	$ 2,207	$ 3,929,093

PUBLIC VERSION - CONFIDENTIAL MATERIALS REDACTED

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
Adjustment RB-2 - Supporting Schedule 1A - FE PA Met-Ed Rate District Depreciation Reserve

To adjust depreciation reserve to (1) eliminate asset retirement costs in accordance with 18 CFR Chapter 1 § 35.18 Asset retirement obligations; (2) eliminate an allocated portion of plant that supports Penelec Rate District's New York jurisdiction; (3) include plant associated with West Penn Rate District's acquisition of the electric distribution system of LIDA; and (4) include plant associated with the two-year cycle of inspection and maintenance of overhead lines and transformers supported by FE PA witness Smith. FE PA witness Lyons is responsible for the allocation factor used in part (2) of the adjustment.

Line	Acct No.	Description	Per Budget Reserve	Asset Retirement Costs	New York	LIDA	I&M Cycle	Total Adjustment	Reserve, as adjusted
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
		NON-DEPRECIABLE PLANT							
1	301	Organization	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	302	Franchises and consents	(15)	-	-	-	-	-	(15)
3	350.1	Transmission land	-	-	-	-	-	-	-
4	360.1	Distribution land	-	-	-	-	-	-	-
5	389.1	General land	-	-	-	-	-	-	-
6		Subtotal - Non-depreciable plant	$ (15)	$ -	$ -	$ -	$ -	$ -	$ (15)
		INTANGIBLE PLANT							
7	303	Miscellaneous intangible plant	$ 82,975	$ -	$ -	$ -	$ -	$ -	$ 82,975
8		Subtotal - Intangible plant	$ 82,975	$ -	$ -	$ -	$ -	$ -	$ 82,975
		TRANSMISSION PLANT							
9	350.2	Land rights	$ 16,423	$ -	$ -	$ -	$ -	$ -	$ 16,423
10	352	Structures and improvements	-	-	-	-	-	-	-
11	353	Station equipment	-	-	-	-	-	-	-
12	354	Towers and fixtures	-	-	-	-	-	-	-
13	355	Poles and fixtures	-	-	-	-	-	-	-
14	356	Overhead conductors and devices	-	-	-	-	-	-	-
15	357	Underground conduit	-	-	-	-	-	-	-
16	358	Underground conductors and devices	-	-	-	-	-	-	-
17	359	Roads and trails	-	-	-	-	-	-	-
18	359.1	Asset retirement costs for transmission plant	-	-	-	-	-	-	-
19		RWIP	-	-	-	-	-	-	-
20		Subtotal - Transmission plant	$ 16,423	$ -	$ -	$ -	$ -	$ -	$ 16,423
		DISTRIBUTION PLANT							
21	360.2	Land rights	$ 18,112	$ -	$ -	$ -	$ -	$ -	$ 18,112
22	361	Structures and improvements	7,872	-	-	-	-	-	7,872
23	362	Station equipment	108,120	-	-	-	-	-	108,120
24	363	Energy storage equipment	-	-	-	-	-	-	-
25	364	Poles, towers and fixtures	160,891	-	-	-	0	0	160,891
26	365	Overhead conductors and devices	145,498	-	-	-	0	0	145,498
27	366	Underground conduit	16,609	-	-	-	-	-	16,609
28	367	Underground conductors and devices	112,612	-	-	-	-	-	112,612
29	368	Line transformers	209,049	-	-	-	0	0	209,049
30	369	Services	100,256	-	-	-	-	-	100,256
31	370	Meters	61,213	-	-	-	-	-	61,213
32	371	Installations on customers' premises	3,349	-	-	-	-	-	3,349
33	372	Leased property on customers' premises	-	-	-	-	-	-	-
34	373	Street lighting and signal systems	6,249	-	-	-	-	-	6,249
35	374	Asset retirement costs for distribution plant	30	(30)	-	-	-	(30)	-
36		RWIP	(7,196)	-	-	-	-	-	(7,196)
37		Subtotal - Distribution plant	$ 942,663	$ (30)	$ -	$ -	$ 0	$ (30)	$ 942,633
		GENERAL PLANT							
38	389.2	Land rights	$ 16	$ -	$ -	$ -	$ -	$ -	$ 16
39	390	Structures and improvements	71,264	-	-	-	-	-	71,264
40	391	Office furniture and equipment	4,449	-	-	-	-	-	4,449
41	392	Transportation equipment	3,230	-	-	-	-	-	3,230
42	393	Stores equipment	32	-	-	-	-	-	32
43	394	Tools, shop and garage equipment	4,470	-	-	-	-	-	4,470
44	395	Laboratory equipment	86	-	-	-	-	-	86
45	396	Power operated equipment	677	-	-	-	-	-	677
46	397	Communication equipment	6,040	-	-	-	-	-	6,040
47	398	Miscellaneous equipment	56	-	-	-	-	-	56
48	399	Other tangible property	-	-	-	-	-	-	-
49	399.1	Asset retirement costs for general plant	77	(77)	-	-	-	(77)	-
50		RWIP	62	-	-	-	-	-	62
51		Subtotal - General plant	$ 90,459	$ (77)	$ -	$ -	$ -	$ (77)	$ 90,382
52		Total - Electric plant in service	$ 1,132,506	$ (107)	$ -	$ -	$ 0	$ (107)	$ 1,132,400

PUBLIC VERSION - CONFIDENTIAL MATERIALS REDACTED

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
Adjustment RB-2 - Supporting Schedule 1B - FE PA Penelec Rate District Depreciation Reserve

To adjust depreciation reserve to (1) eliminate asset retirement costs in accordance with 18 CFR Chapter 1 § 35.18 Asset retirement obligations; (2) eliminate an allocated portion of plant that supports Penelec Rate District's New York jurisdiction; (3) include plant associated with West Penn Rate District's acquisition of the electric distribution system of LIDA; and (4) include plant associated with the two-year cycle of inspection and maintenance of overhead lines and transformers supported by FE PA witness Smith. FE PA witness Lyons is responsible for the allocation factor used in part (2) of the adjustment.

Line	Acct No.	Description	Per Budget Reserve	Asset Retirement Costs	New York	LIDA	I&M Cycle	Total Adjustment	Reserve, as adjusted
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
		NON-DEPRECIABLE PLANT							
1	301	Organization	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	302	Franchises and consents	(32)	-	0	-	-	0	(31)
3	350.1	Transmission land	-	-	-	-	-	-	-
4	360.1	Distribution land	-	-	-	-	-	-	-
5	389.1	General land	-	-	-	-	-	-	-
6		Subtotal - Non-depreciable plant	$ (32)	$ -	$ 0	$ -	$ -	$ 0	$ (31)
		INTANGIBLE PLANT							
7	303	Miscellaneous intangible plant	$ 88,295	$ -	$ (539)	$ -	$ -	$ (539)	$ 87,756
8		Subtotal - Intangible plant	$ 88,295	$ -	$ (539)	$ -	$ -	$ (539)	$ 87,756
		TRANSMISSION PLANT							
9	350.2	Land rights	$ 8,032	$ -	$ (49)	$ -	$ -	$ (49)	$ 7,983
10	352	Structures and improvements	-	-	-	-	-	-	-
11	353	Station equipment	-	-	-	-	-	-	-
12	354	Towers and fixtures	-	-	-	-	-	-	-
13	355	Poles and fixtures	-	-	-	-	-	-	-
14	356	Overhead conductors and devices	-	-	-	-	-	-	-
15	357	Underground conduit	-	-	-	-	-	-	-
16	358	Underground conductors and devices	-	-	-	-	-	-	-
17	359	Roads and trails	-	-	-	-	-	-	-
18	359.1	Asset retirement costs for transmission plant	-	-	-	-	-	-	-
19		RWIP	-	-	-	-	-	-	-
20		Subtotal - Transmission plant	$ 8,032	$ -	$ (49)	$ -	$ -	$ (49)	$ 7,983
		DISTRIBUTION PLANT							
21	360.2	Land rights	$ 11,428	$ -	$ (70)	$ -	$ -	$ (70)	$ 11,358
22	361	Structures and improvements	10,233	-	(62)	-	-	(62)	10,170
23	362	Station equipment	129,558	-	(790)	-	-	(790)	128,767
24	363	Energy storage equipment	-	-	-	-	-	-	-
25	364	Poles, towers and fixtures	229,288	-	(1,399)	-	0	(1,398)	227,889
26	365	Overhead conductors and devices	259,298	-	(1,582)	-	0	(1,581)	257,717
27	366	Underground conduit	21,191	-	(129)	-	-	(129)	21,062
28	367	Underground conductors and devices	91,698	-	(559)	-	-	(559)	91,139
29	368	Line transformers	185,715	-	(1,133)	-	0	(1,133)	184,583
30	369	Services	60,445	-	(369)	-	-	(369)	60,076
31	370	Meters	63,418	-	(387)	-	-	(387)	63,032
32	371	Installations on customers' premises	23,064	-	(141)	-	-	(141)	22,923
33	372	Leased property on customers' premises	194	-	(1)	-	-	(1)	193
34	373	Street lighting and signal systems	13,587	-	(83)	-	-	(83)	13,504
35	374	Asset retirement costs for distribution plant	81	(81)	-	-	-	(81)	-
36		RWIP	(16,014)	-	98	-	-	98	(15,917)
37		Subtotal - Distribution plant	$ 1,083,183	$ (81)	$ (6,607)	$ -	$ 1	$ (6,687)	$ 1,076,496
		GENERAL PLANT							
38	389.2	Land rights	$ 35	$ -	$ (0)	$ -	$ -	$ (0)	$ 35
39	390	Structures and improvements	40,274	-	(246)	-	-	(246)	40,028
40	391	Office furniture and equipment	6,804	-	(42)	-	-	(42)	6,763
41	392	Transportation equipment	2,596	-	(16)	-	-	(16)	2,580
42	393	Stores equipment	469	-	(3)	-	-	(3)	466
43	394	Tools, shop and garage equipment	7,905	-	(48)	-	-	(48)	7,857
44	395	Laboratory equipment	(1,242)	-	8	-	-	8	(1,234)
45	396	Power operated equipment	4,720	-	(29)	-	-	(29)	4,691
46	397	Communication equipment	10,682	-	(65)	-	-	(65)	10,617
47	398	Miscellaneous equipment	(957)	-	6	-	-	6	(951)
48	399	Other tangible property	-	-	-	-	-	-	-
49	399.1	Asset retirement costs for general plant	297	(297)	-	-	-	(297)	-
50		RWIP	427	-	(3)	-	-	(3)	424
51		Subtotal - General plant	$ 72,011	$ (297)	$ (437)	$ -	$ -	$ (735)	$ 71,276
52		Total - Electric plant in service	$ 1,251,489	$ (378)	$ (7,632)	$ -	$ 1	$ (8,009)	$ 1,243,480

PUBLIC VERSION - CONFIDENTIAL MATERIALS REDACTED

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
Adjustment RB-2 - Supporting Schedule 1C - FE PA Penn Power Rate District Depreciation Reserve

To adjust depreciation reserve to (1) eliminate asset retirement costs in accordance with 18 CFR Chapter 1 § 35.18 Asset retirement obligations; (2) eliminate an allocated portion of plant that supports Penelec Rate District's New York jurisdiction; (3) include plant associated with West Penn Rate District's acquisition of the electric distribution system of LIDA; and (4) include plant associated with the two-year cycle of inspection and maintenance of overhead lines and transformers supported by FE PA witness Smith. FE PA witness Lyons is responsible for the allocation factor used in part (2) of the adjustment.

Line	Acct No.	Description	Per Budget Reserve	Asset Retirement Costs	New York	LIDA	I&M Cycle	Total Adjustment	Reserve, as adjusted
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
		NON-DEPRECIABLE PLANT							
1	301	Organization	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	302	Franchises and consents	1	-	-	-	-	-	1
3	350.1	Transmission land	-	-	-	-	-	-	-
4	360.1	Distribution land	-	-	-	-	-	-	-
5	389.1	General land	-	-	-	-	-	-	-
6		Subtotal - Non-depreciable plant	$ 1	$ -	$ -	$ -	$ -	$ -	$ 1
		INTANGIBLE PLANT							
7	303	Miscellaneous intangible plant	$ 19,291	$ -	$ -	$ -	$ -	$ -	$ 19,291
8		Subtotal - Intangible plant	$ 19,291	$ -	$ -	$ -	$ -	$ -	$ 19,291
		TRANSMISSION PLANT							
9	350.2	Land rights	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10	352	Structures and improvements	-	-	-	-	-	-	-
11	353	Station equipment	-	-	-	-	-	-	-
12	354	Towers and fixtures	-	-	-	-	-	-	-
13	355	Poles and fixtures	-	-	-	-	-	-	-
14	356	Overhead conductors and devices	-	-	-	-	-	-	-
15	357	Underground conduit	-	-	-	-	-	-	-
16	358	Underground conductors and devices	-	-	-	-	-	-	-
17	359	Roads and trails	-	-	-	-	-	-	-
18	359.1	Asset retirement costs for transmission plant	-	-	-	-	-	-	-
19		RWIP	-	-	-	-	-	-	-
20		Subtotal - Transmission plant	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		DISTRIBUTION PLANT							
21	360.2	Land rights	$ (145)	$ -	$ -	$ -	$ -	$ -	$ (145)
22	361	Structures and improvements	1,834	-	-	-	-	-	1,834
23	362	Station equipment	29,869	-	-	-	-	-	29,869
24	363	Energy storage equipment	-	-	-	-	-	-	-
25	364	Poles, towers and fixtures	49,062	-	-	-	-	-	49,062
26	365	Overhead conductors and devices	46,818	-	-	-	-	-	46,818
27	366	Underground conduit	3,501	-	-	-	-	-	3,501
28	367	Underground conductors and devices	28,740	-	-	-	-	-	28,740
29	368	Line transformers	43,050	-	-	-	-	-	43,050
30	369	Services	24,562	-	-	-	-	-	24,562
31	370	Meters	26,138	-	-	-	-	-	26,138
32	371	Installations on customers' premises	3,061	-	-	-	-	-	3,061
33	372	Leased property on customers' premises	-	-	-	-	-	-	-
34	373	Street lighting and signal systems	3,706	-	-	-	-	-	3,706
35	374	Asset retirement costs for distribution plant	3	(3)	-	-	-	(3)	-
36		RWIP	2,403	-	-	-	-	-	2,403
37		Subtotal - Distribution plant	$ 262,601	$ (3)	$ -	$ -	$ -	$ (3)	$ 262,598
		GENERAL PLANT							
38	389.2	Land rights	$ -	$ -	$ -	$ -	$ -	$ -	$ -
39	390	Structures and improvements	3,475	-	-	-	-	-	3,475
40	391	Office furniture and equipment	1,116	-	-	-	-	-	1,116
41	392	Transportation equipment	1,014	-	-	-	-	-	1,014
42	393	Stores equipment	24	-	-	-	-	-	24
43	394	Tools, shop and garage equipment	980	-	-	-	-	-	980
44	395	Laboratory equipment	18	-	-	-	-	-	18
45	396	Power operated equipment	509	-	-	-	-	-	509
46	397	Communication equipment	3,699	-	-	-	-	-	3,699
47	398	Miscellaneous equipment	8	-	-	-	-	-	8
48	399	Other tangible property	-	-	-	-	-	-	-
49	399.1	Asset retirement costs for general plant	30	(30)	-	-	-	(30)	-
50		RWIP	60	-	-	-	-	-	60
51		Subtotal - General plant	$ 10,933	$ (30)	$ -	$ -	$ -	$ (30)	$ 10,904
52		Total - Electric plant in service	$ 292,827	$ (33)	$ -	$ -	$ -	$ (33)	$ 292,794

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
Adjustment RB-2 - Supporting Schedule 1D - FE PA West Penn Rate District Depreciation Reserve

To adjust depreciation reserve to (1) eliminate asset retirement costs in accordance with 18 CFR Chapter 1 § 35.18 Asset retirement obligations; (2) eliminate an allocated portion of plant that supports Penelec Rate District's New York jurisdiction; (3) include plant associated with West Penn Rate District's acquisition of the electric distribution system of LIDA; and (4) include plant associated with the two-year cycle of inspection and maintenance of overhead lines and transformers supported by FE PA witness Smith. FE PA witness Lyons is responsible for the allocation factor used in part (2) of the adjustment.

Line	Acct No.	Description	Per Budget Reserve	Asset Retirement Costs	New York	LIDA	I&M Cycle	Total Adjustment	Reserve, as adjusted
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
		NON-DEPRECIABLE PLANT							
1	301	Organization	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	302	Franchises and consents	-	-	-	-	-	-	-
3	350.1	Transmission land	-	-	-	-	-	-	-
4	360.1	Distribution land	-	-	-	-	-	-	-
5	389.1	General land	-	-	-	-	-	-	-
6		Subtotal - Non-depreciable plant	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		INTANGIBLE PLANT							
7	303	Miscellaneous intangible plant	$ 108,705	$ -	$ -	$ -	$ -	$ -	$ 108,705
8		Subtotal - Intangible plant	$ 108,705	$ -	$ -	$ -	$ -	$ -	$ 108,705
		TRANSMISSION PLANT							
9	350.2	Land rights	$ 16,981	$ -	$ -	$ -	$ -	$ -	$ 16,981
10	352	Structures and improvements	-	-	-	-	-	-	-
11	353	Station equipment	-	-	-	-	-	-	-
12	354	Towers and fixtures	-	-	-	-	-	-	-
13	355	Poles and fixtures	-	-	-	-	-	-	-
14	356	Overhead conductors and devices	-	-	-	-	-	-	-
15	357	Underground conduit	-	-	-	-	-	-	-
16	358	Underground conductors and devices	-	-	-	-	-	-	-
17	359	Roads and trails	-	-	-	-	-	-	-
18	359.1	Asset retirement costs for transmission plant	-	-	-	-	-	-	-
19		RWIP	-	-	-	-	-	-	-
20		Subtotal - Transmission plant	$ 16,981	$ -	$ -	$ -	$ -	$ -	$ 16,981
		DISTRIBUTION PLANT							
21	360.2	Land rights	$ 5,207	$ -	$ -	$ -	$ -	$ -	$ 5,207
22	361	Structures and improvements	11,986	-	-	128	-	128	12,114
23	362	Station equipment	200,911	-	-	2,151	-	2,151	203,062
24	363	Energy storage equipment	-	-	-	-	-	-	-
25	364	Poles, towers and fixtures	174,969	-	-	1,873	-	1,873	176,842
26	365	Overhead conductors and devices	175,843	-	-	1,882	-	1,882	177,725
27	366	Underground conduit	9,290	-	-	99	-	99	9,389
28	367	Underground conductors and devices	71,556	-	-	766	-	766	72,322
29	368	Line transformers	191,131	-	-	2,046	-	2,046	193,177
30	369	Services	64,280	-	-	688	-	688	64,968
31	370	Meters	90,137	-	-	965	-	965	91,102
32	371	Installations on customers' premises	6,392	-	-	68	-	68	6,460
33	372	Leased property on customers' premises	277	-	-	3	-	3	280
34	373	Street lighting and signal systems	10,417	-	-	112	-	112	10,529
35	374	Asset retirement costs for distribution plant	23	(23)	-	0	-	(23)	0
36		RWIP	15,241	-	-	-	-	-	15,241
37		Subtotal - Distribution plant	$ 1,027,658	$ (23)	$ -	$ 10,782	$ -	$ 10,759	$ 1,038,417
		GENERAL PLANT							
38	389.2	Land rights	$ 147	$ -	$ -	$ -	$ -	$ -	$ 147
39	390	Structures and improvements	43,924	-	-	-	-	-	43,924
40	391	Office furniture and equipment	13,510	-	-	-	-	-	13,510
41	392	Transportation equipment	7,203	-	-	-	-	-	7,203
42	393	Stores equipment	182	-	-	-	-	-	182
43	394	Tools, shop and garage equipment	10,227	-	-	-	-	-	10,227
44	395	Laboratory equipment	331	-	-	-	-	-	331
45	396	Power operated equipment	233	-	-	-	-	-	233
46	397	Communication equipment	20,176	-	-	-	-	-	20,176
47	398	Miscellaneous equipment	15	-	-	-	-	-	15
48	399	Other tangible property	-	-	-	-	-	-	-
49	399.1	Asset retirement costs for general plant	404	(404)	-	-	-	(404)	-
50		RWIP	368	-	-	-	-	-	368
51		Subtotal - General plant	$ 96,720	$ (404)	$ -	$ -	$ -	$ (404)	$ 96,316
52		Total - Electric plant in service	$ 1,250,064	$ (426)	$ -	$ 10,782	$ -	$ 10,355	$ 1,260,419

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
Adjustment RB-3 - Material and Supplies Inventory

To (1) include FE PA's portion of material and supplies inventory maintained by FirstEnergy Service Company based on a 13-month average including the HTY; and (2) remove an allocated portion of material and supplies inventory that supports Penelec Rate District's New York jurisdiction. FE PA witness Lyons is responsible for the allocation factor used in part (2) of the adjustment.

Line	Description	Reference	Rate District				Total
			Met-Ed	Penelec	Penn Power	West Penn	FE PA
		(1)	(2)	(3)	(4)	(5)	(6)
1	December		$ 17,163	$ 19,954	$ 4,729	$ 16,661	$ 58,507
2	January		18,329	21,003	5,197	17,091	61,619
3	February		19,345	21,728	5,343	17,669	64,085
4	March		21,251	21,776	5,452	17,822	66,302
5	April		21,639	22,670	5,584	18,409	68,302
6	May		21,652	23,708	5,874	19,846	71,079
7	June		21,825	24,343	6,005	20,763	72,937
8	July		21,923	24,762	6,169	21,720	74,575
9	August		21,912	25,124	6,119	22,810	75,965
10	September		22,376	25,562	6,112	23,403	77,453
11	October		23,941	25,695	6,473	24,106	80,215
12	November		25,332	26,145	6,463	24,928	82,867
13	December		25,535	26,964	6,717	25,986	85,202
14	Total	SUM L1 to L13	$ 282,224	$ 309,432	$ 76,236	$ 271,214	$ 939,106
15	Average Balance	L14 / 13	$ 21,710	$ 23,802	$ 5,864	$ 20,863	$ 72,239
	Non-jurisdictional allocation						
16	Less: New York jurisdictional	-L15 * 0.61%	$ -	$ (145)	$ -	$ -	$ (145)
17	Average Jurisdictional Balance	L15 + L16	$ 21,710	$ 23,657	$ 5,864	$ 20,863	$ 72,094

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
Adjustment RB-4 - Cash Working Capital

To include an addition to rate base for cash working capital requirements. FE PA witness Lyons is responsible for the adjustment.

Line	Description	Reference	Rate District				Total FE PA
			Met-Ed	Penelec	Penn Power	West Penn	
		(1)	(2)	(3)	(4)	(5)	(6)
1	Cash working capital	Exhibit TSL-4	$ 65,234	$ 64,440.81	$ 14,835	$ 56,986	$ 201,495

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
Adjustment RB-5 - Unamortized Deferral and Verizon Complaint Balances

To (1) include the unamortized balance of the storm reserves maintained in accordance with the terms and conditions of the Rate Districts' 2016 Settlement at Docket Nos. R-2016-2537349, et al.; (2) include the unamortized deferred extraordinary storm damage balances for the Rate Districts as approved by the Commission, as noted below; (3) include the unamortized COVID-19 deferral balances for the Rate Districts; (4) include the unamortized Verizon complaint balances for the Rate Districts; and (5) eliminate from each balance one year of amortization as proposed in Adjustment IS-10 in the FPFTY.

Line	Description	Reference	Rate District				Total FE PA
			Met-Ed	Penelec	Penn Power	West Penn	
		(1)	(2)	(3)	(4)	(5)	(6)
1	2023 Storm reserve balance		$ 88,886	$ 41,279	$ 19,465	$ 39,858	$ 189,488
2	2024 Storm reserve activity		10,962	4,000	1,116	2,867	18,944
3	Storm reserve amortization	Adj. IS-10, L12	(33,282)	(15,093)	(6,861)	(14,241)	(69,477)
4	Storm reserve balance	SUM L1 to L3	$ 66,565	$ 30,186	$ 13,721	$ 28,483	$ 138,955
5	Extraordinary storm deferral [(A)]		$ 33,572	$ 8,176	$ 19,950	$ 23,396	$ 85,094
6	Extraordinary storm deferral amortization	Adj. IS-10, L15	(11,191)	(2,725)	(6,650)	(7,799)	(28,365)
7	Extraordinary storm deferral balance	L5 + L6	$ 22,381	$ 5,451	$ 13,300	$ 15,597	$ 56,729
8	Total deferred storm damage	L4 + L7	$ 88,946	$ 35,637	$ 27,021	$ 44,080	$ 195,684
9	COVID-19 deferral		$ 6,323	$ 10,554	$ 3,580	$ 9,925	$ 30,383
10	COVID-19 deferral amortization	Adj. IS-10, L16	(2,108)	(3,518)	(1,193)	(3,308)	(10,128)
11	COVID-19 deferral balance	L9 + L10	$ 4,216	$ 7,036	$ 2,387	$ 6,616	$ 20,255
12	Verizon complaint	Exhibit JMS-4	CONFIDENTIAL INFORMATION REDACTED				
13	Verizon complaint amortization	Adj. IS-10, L22					
14	Verizon complaint balance	L12 + L13					
15	Total unamortized deferral and Verizon complaint balances	L8 + L11 + L14	$ 100,480	$ 51,782	$ 30,240	$ 50,696	$ 233,198

Note:

(A) Met-Ed Rate District's approved extraordinary storm damage deferral includes Winter Storm Riley at Docket No. P-2018-3005957.
Penelec Rate District's approved extraordinary storm damage deferral includes the April 2023 Storm at Docket No. P-2023-3044150.

Penn Power Rate District's approved extraordinary storm damage deferrals include (1) Winter Storm Avery at Docket No. P-2019-3014311; and (2) the March 2023 Storm at Docket No. P-2023-3043073; and (3) the April 2023 Storm at Docket No. P-2023-3044479.

West Penn's Rate District's approved extraordinary storm damage deferrals include (1) Winter Storm Avery at Docket No. P-2019-3014314; (2) Winter Storm Quiana at Docket No. P-2019-3014988; and (3) Winter Storm Quest at Docket No. P-2023-3043394.

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
Adjustment RB-6 - Customer Deposits

deposits related to Penelec Rate District's New York jurisdiction. FE PA witness Lyons is responsible for the allocation factor used in part (2) of the adjustment.

Line	Description	Reference	Rate District				Total
			Met-Ed	Penelec	Penn Power	West Penn	FE PA
		(1)	(2)	(3)	(4)	(5)	(6)
1	December		$ (34,257)	$ (29,017)	$ (7,600)	$ (30,199)	$ (101,073)
2	January		(34,692)	(29,173)	(7,668)	(30,292)	(101,825)
3	February		(34,416)	(29,328)	(7,644)	(30,383)	(101,771)
4	March		(34,653)	(29,528)	(7,730)	(30,614)	(102,524)
5	April		(35,154)	(29,793)	(7,648)	(30,835)	(103,431)
6	May		(35,632)	(29,857)	(7,813)	(30,899)	(104,201)
7	June		(35,922)	(30,124)	(7,831)	(31,002)	(104,879)
8	July		(36,236)	(30,629)	(7,876)	(31,183)	(105,924)
9	August		(36,508)	(31,042)	(7,918)	(31,355)	(106,822)
10	September		(36,762)	(31,203)	(7,985)	(31,706)	(107,655)
11	October		(37,013)	(31,465)	(8,035)	(31,908)	(108,421)
12	November		(37,318)	(31,541)	(8,042)	(32,098)	(108,999)
13	December		(37,530)	(31,646)	(8,041)	(32,661)	(109,877)
14	Total	SUM L1 to L13	$ (466,091)	$ (394,345)	$ (101,832)	$ (405,135)	$(1,367,403)
15	Average Balance	L14 / 13	$ (35,853)	$ (30,334)	$ (7,833)	$ (31,164)	$ (105,185)
	Non-jurisdictional allocation						
16	Less: New York jurisdictional	-L15 * 0.01%	$ -	$ 3	$ -	$ -	$ 3
17	Average Jurisdictional Balance	L15 + L16	$ (35,853)	$ (30,331)	$ (7,833)	$ (31,164)	$ (105,182)

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
Adjustment RB-7 - Customer Advances

To include a deduction to rate base for customer advances based on a 13-month average including the HTY.

Line	Description	Reference	Rate District				Total FE PA
			Met-Ed	Penelec	Penn Power	West Penn	
		(1)	(2)	(3)	(4)	(5)	(6)
1	December		$ -	$ -	$ -	$ (565)	$ (565)
2	January		-	-	-	(565)	(565)
3	February		-	-	-	(565)	(565)
4	March		-	-	-	(565)	(565)
5	April		-	-	-	(553)	(553)
6	May		-	-	-	(553)	(553)
7	June		-	-	-	(553)	(553)
8	July		-	-	-	(553)	(553)
9	August		-	-	-	(553)	(553)
10	September		-	-	-	(553)	(553)
11	October		-	-	-	(553)	(553)
12	November		-	-	-	(553)	(553)
13	December		-	-	-	(553)	(553)
14	Total	SUM L1 to L13	$ -	$ -	$ -	$ (7,238)	$ (7,238)
15	Average Balance	L14 / 13	$ -	$ -	$ -	$ (557)	$ (557)

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
Adjustment RB-8 - Accumulated Deferred Income Taxes ("ADIT")

To adjust property-related ADIT (excluding the impact of SFAS 109 deferrals) to (1) eliminate excludable items (capital lease vehicles); (2) include an offset for net operating loss carryforwards as required by IRS normalization rules; (3) include an offset for the corporate alternative minimum tax credit; and (4) eliminate an allocated portion of ADIT related to Penelec Rate District's New York jurisdiction. FE PA witness Gawlik supports the calculation of ADIT. FE PA witness Lyons is responsible for the allocation factor used in part (5) of the adjustment.

Line	Description	Reference	Rate District				Total FE PA
			Met-Ed	Penelec	Penn Power	West Penn	
		(1)	(2)	(3)	(4)	(5)	(6)
1	Property-related ADIT		$ (576,303)	$ (645,097)	$ (167,126)	$ (511,192)	$ (1,899,718)
2	Less: excludable items		5,778	3,074	410	2,161	11,423
3	Less: offset for net operating loss carryforwards		-	-	-	-	-
4	Less: offset for corporate alternative minimum tax credits	Exhibit GJG-2	15,398	3,670	13,094	5,526	37,688
5	Less: NOLC PLR deferred tax asset	Exhibt GJG-3	-	14,434	-	6,782	21,216
6	Plus: amortization of NOLC PLR deferred tax asset (A)	Adj. IS-13, L3	-	(4,811)	-	(2,261)	(7,072)
7	Less: TCJA deferred tax asset		1,513	1,562	443	2,882	6,400
8	Plus: amortization of TCJA deferred tax asset (B)	Adj. IS-13, L4	(504)	(521)	(148)	(961)	(2,133)
7	Total before non-jurisdictional allocations	SUM L1 to L8	$ (554,119)	$ (627,689)	$ (153,326)	$ (497,063)	$ (1,832,196)
	Non-jurisdictional allocation						
8	Less: New York jurisdictional	-L7 * 0.61%	$ -	$ 3,829	$ -	$ -	$ 3,829
9	Property-related ADIT, as adjusted	L7 + L8	$ (554,119)	$ (623,860)	$ (153,326)	$ (497,063)	$ (1,828,368)

Notes:
(A) One year of a three-year amortization beginning in 2025
(B) One year of a ten-year amortiztion beginning in 2018, with 2025 - 2027 remaining.

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
Adjustment RB-9 - Capitalized Pension and OPEB

To (1) eliminate the timing differences between the recognition of pension and OPEB expense and rate base under the immediate and delayed recognition methodologies for the portion of costs capitalized from 2011-2017, as supported by FE PA witness Ashton; and (2) eliminate an allocated portion related to Penelec Rate District's New York jurisdiction. FE PA witness Lyons is responsible for the allocation factor used in part (2) of the adjustment.

Line	Description	Reference	Rate District				Total FE PA
			Met-Ed	Penelec	Penn Power	West Penn	
		(1)	(2)	(3)	(4)	(5)	(6)
1	Capitalized pension / OPEB timing differences	Exhibit TMA-3	$ (7,844)	$ 6,094	$ (4,345)	$ (4,030)	$ (10,125)
	Non-jurisdictional allocation						
2	Less: New York jurisdictional	-L1 * 0.61%	-	(37)	-	-	(37)
3	Capitalized pension and OPEB, as adjusted	L1 + L2	$ (7,844)	$ 6,057	$ (4,345)	$ (4,030)	$ (10,162)

PUBLIC VERSION - CONFIDENTIAL MATERIALS REDACTED

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
Total FE PA Income Statement

Line	Description	Reference	Per Budget	Adj. IS-1 Remove Retained Riders	Base Rates Per Budget	Adjustment	Pro forma Adjusted at Present Rates	Proposed Rate Increase	Pro forma Adjusted at Proposed Rates	Add Back Retained Riders	Pro forma Adjusted at Proposed Rates Including Riders
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	Retail Sales	Adj. IS-2	$ 4,120,493	$(2,616,824)	$ 1,503,669	$ (8,464)	$ 1,495,204	$ 511,805	$ 2,007,010	$ 2,616,824	$ 4,623,834
2	Sales for Resale		165	(165)	-	-	-	-	-	165	165
3	Other Operating Revenue	Adj. IS-3	74,776	-	74,776	(432)	74,344	1,387	75,730	-	75,730
4	Total Operating Revenue	SUM L1 to L3	$ 4,195,433	$(2,616,989)	$ 1,578,445	$ (8,896)	$ 1,569,548	$ 513,192	$ 2,082,740	$ 2,616,989	$ 4,699,729
5	Power Supply Expense		$ 2,093,218	$(2,093,218)	$ -	$ -	$ -	$ -	$ -	$ 2,093,218	$ 2,093,218
6	Transmission Expense	Adj. IS-4	138,225	(131,645)	6,580	65	6,644	-	6,644	131,645	138,289
7	Distribution Expense	Adj. IS-5	319,523	-	319,523	100,214	419,737	-	419,737	-	419,737
8	Customer Accounts Expense	Adj. IS-6	70,007	(39,775)	30,232	30,099	60,332	5,636	65,968	39,775	105,742
9	Customer Service and Information Expense	Adj. IS-7	201,270	(180,291)	20,979	8,267	29,246	-	29,246	180,291	209,537
10	Administrative and General Expense	Adj. IS-8	153,111	(26,741)	126,370	55,403	181,773	1,227	183,000	26,741	209,741
11	Depreciation Expense	Adj. IS-9	316,738	-	316,738	71,791	388,529	-	388,529	-	388,529
12	Amortization Expense	Adj. IS-10	(27,552)	10,220	(17,332)	143,272	125,940	-	125,940	(10,220)	115,720
13	Taxes Other Than Income Taxes	Adj. IS-11	258,030	(154,393)	103,637	(1,660)	101,977	30,197	132,174	154,393	286,566
14	Total Operating Expense Before Tax	SUM L5 to L13	$ 3,522,570	$(2,615,843)	$ 906,727	$ 407,451	$ 1,314,178	$ 37,059	$ 1,351,237	$ 2,615,843	$ 3,967,080
15	Operating Income Before Tax	L4 - L14	$ 672,864	$ (1,146)	$ 671,718	$ (416,347)	$ 255,371	$ 476,132	$ 731,503	$ 1,146	$ 732,649
16	Federal Income Tax - Current	Adj. IS-12	$ 1,661	$ (221)	$ 1,440	$ (220)	$ 1,220	$ 91,999	$ 93,219	$ 221	$ 93,440
17	State Income Tax - Current	Adj. IS-12	-	(92)	(92)	(881)	(972)	38,043	37,071	92	37,162
18	Federal Income Tax - Deferred	Adj. IS-13	(9,465)	-	(9,465)	23,262	13,798	-	13,798	-	13,798
19	State Income Tax - Deferred		-	-	-	-	-	-	-	-	-
20	Investment Tax Credit		-	-	-	-	-	-	-	-	-
21	Total Income Tax Expense	SUM L16 to L20	$ (7,803)	$ (313)	$ (8,116)	$ 22,161	$ 14,045	$ 130,042	$ 144,087	$ 313	$ 144,400
22	Total Operating Expense	L14 + L21	$ 3,514,766	$(2,616,156)	$ 898,611	$ 429,612	$ 1,328,223	$ 167,101	$ 1,495,324	$ 2,616,156	$ 4,111,480
23	Operating Income	L4 - L22	$ 680,667	$ (833)	$ 679,834	$ (438,508)	$ 241,326	$ 346,091	$ 587,416	$ 833	$ 588,249

PUBLIC VERSION - CONFIDENTIAL MATERIALS REDACTED

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
FE PA Met-Ed Rate District Income Statement

Line	Description	Reference	Per Budget	Adj. IS-1A Remove Retained Riders	Base Rates Per Budget	Adjustment	Pro forma Adjusted at Present Rates	Proposed Rate Increase	Pro forma Adjusted at Proposed Rates	Add Back Retained Riders	Pro forma Adjusted at Proposed Rates Including Riders
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	Retail Sales	Adj. IS-2	$ 1,252,657	$ (782,697)	$ 469,960	$ (1,304)	$ 468,656	$ 144,326	$ 612,982	$ 782,697	$ 1,395,679
2	Sales for Resale		58	(58)	-	-	-	-	-	58	58
3	Other Operating Revenue	Adj. IS-3	28,777	-	28,777	(1,457)	27,320	368	27,688	-	27,688
4	Total Operating Revenue	SUM L1 to L3	$ 1,281,492	$ (782,755)	$ 498,737	$ (2,761)	$ 495,976	$ 144,695	$ 640,670	$ 782,755	$ 1,423,425
5	Power Supply Expense		$ 647,549	$ (647,549)	$ -	$ -	$ -	$ -	$ -	$ 647,549	$ 647,549
6	Transmission Expense	Adj. IS-4	12,629	(12,120)	510	4	513	-	513	12,120	12,633
7	Distribution Expense	Adj. IS-5	95,289	-	95,289	31,370	126,659	-	126,659	-	126,659
8	Customer Accounts Expense	Adj. IS-6	20,773	(12,569)	8,204	10,122	18,325	1,683	20,009	12,569	32,578
9	Customer Service and Information Expense	Adj. IS-7	64,560	(57,601)	6,959	2,159	9,118	-	9,118	57,601	66,719
10	Administrative and General Expense	Adj. IS-8	49,520	(8,484)	41,036	20,747	61,783	346	62,129	8,484	70,613
11	Depreciation Expense	Adj. IS-9	90,897	-	90,897	22,241	113,138	-	113,138	-	113,138
12	Amortization Expense	Adj. IS-10	(12,943)	3,209	(9,734)	61,634	51,901	-	51,901	(3,209)	48,691
13	Taxes Other Than Income Taxes	Adj. IS-11	79,035	(46,179)	32,856	(389)	32,467	8,515	40,982	46,179	87,161
14	Total Operating Expense Before Tax	SUM L5 to L13	$ 1,047,309	$ (781,292)	$ 266,017	$ 147,887	$ 413,905	$ 10,544	$ 424,449	$ 781,292	$ 1,205,741
15	Operating Income Before Tax	L4 - L14	$ 234,183	$ (1,464)	$ 232,719	$ (150,648)	$ 82,071	$ 134,150	$ 216,221	$ 1,464	$ 217,685
16	Federal Income Tax - Current	Adj. IS-12	$ 492	$ (283)	$ 209	$ 972	$ 1,181	$ 25,921	$ 27,102	$ 283	$ 27,385
17	State Income Tax - Current	Adj. IS-12	-	(117)	(117)	93	(24)	10,719	10,695	117	10,812
18	Federal Income Tax - Deferred	Adj. IS-13	(2,893)	-	(2,893)	4,903	2,010	-	2,010	-	2,010
19	State Income Tax - Deferred		-	-	-	-	-	-	-	-	-
20	Investment Tax Credit		-	-	-	-	-	-	-	-	-
21	Total Income Tax Expense	SUM L16 to L20	$ (2,401)	$ (400)	$ (2,801)	$ 5,968	$ 3,168	$ 36,639	$ 39,807	$ 400	$ 40,207
22	Total Operating Expense	L14 + L21	$ 1,044,908	$ (781,691)	$ 263,217	$ 153,856	$ 417,072	$ 47,184	$ 464,256	$ 781,691	$ 1,245,947
23	Operating Income	L4 - L22	$ 236,584	$ (1,064)	$ 235,520	$ (156,617)	$ 78,903	$ 97,511	$ 176,414	$ 1,064	$ 177,478

PUBLIC VERSION - CONFIDENTIAL MATERIALS REDACTED

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
FE PA Penelec Rate District Income Statement

Line	Description	Reference	Per Budget	Adj. IS-1B Remove Retained Riders	Base Rates Per Budget	Adjustment	Pro forma Adjusted at Present Rates	Proposed Rate Increase	Pro forma Adjusted at Proposed Rates	Add Back Retained Riders	Pro forma Adjusted at Proposed Rates Including Riders
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	Retail Sales	Adj. IS-2	$ 1,139,002	$ (662,092)	$ 476,910	$ (5,318)	$ 471,592	$ 139,988	$ 611,581	$ 662,092	$ 1,273,672
2	Sales for Resale		61	(61)	-	-	-	-	-	61	61
3	Other Operating Revenue	Adj. IS-3	26,264	-	26,264	(1,052)	25,212	421	25,633	-	25,633
4	Total Operating Revenue	SUM L1 to L3	$ 1,165,326	$ (662,152)	$ 503,173	$ (6,369)	$ 496,804	$ 140,409	$ 637,213	$ 662,152	$ 1,299,366
5	Power Supply Expense		$ 505,114	$ (505,114)	$ -	$ -	$ -	$ -	$ -	$ 505,114	$ 505,114
6	Transmission Expense	Adj. IS-4	48,472	(48,407)	66	5	71	-	71	48,407	48,478
7	Distribution Expense	Adj. IS-5	104,832	-	104,832	25,550	130,382	-	130,382	-	130,382
8	Customer Accounts Expense	Adj. IS-6	23,658	(11,910)	11,748	8,098	19,846	1,773	21,619	11,910	33,529
9	Customer Service and Information Expense	Adj. IS-7	58,934	(53,317)	5,617	2,482	8,099	-	8,099	53,317	61,416
10	Administrative and General Expense	Adj. IS-8	38,453	(7,788)	30,665	19,215	49,881	336	50,216	7,788	58,004
11	Depreciation Expense	Adj. IS-9	95,328	-	95,328	26,698	122,025	-	122,025	-	122,025
12	Amortization Expense	Adj. IS-10	(7,511)	3,090	(4,422)	34,809	30,387	-	30,387	(3,090)	27,298
13	Taxes Other Than Income Taxes	Adj. IS-11	71,649	(39,063)	32,586	(658)	31,928	8,259	40,187	39,063	79,250
14	Total Operating Expense Before Tax	SUM L5 to L13	$ 938,929	$ (662,510)	$ 276,419	$ 116,199	$ 392,618	$ 10,368	$ 402,986	$ 662,510	$ 1,065,495
15	Operating Income Before Tax	L4 - L14	$ 226,397	$ 357	$ 226,755	$ (122,568)	$ 104,186	$ 130,041	$ 234,227	$ (357)	$ 233,870
16	Federal Income Tax - Current	Adj. IS-12	$ 550	$ 69	$ 619	$ 3,872	$ 4,491	$ 25,127	$ 29,618	$ (69)	$ 29,549
17	State Income Tax - Current	Adj. IS-12	-	29	29	1,369	1,398	10,390	11,788	(29)	11,759
18	Federal Income Tax - Deferred	Adj. IS-13	(4,261)	-	(4,261)	10,529	6,268	-	6,268	-	6,268
19	State Income Tax - Deferred		-	-	-	-	-	-	-	-	-
20	Investment Tax Credit		-	-	-	-	-	-	-	-	-
21	Total Income Tax Expense	SUM L16 to L20	$ (3,711)	$ 98	$ (3,613)	$ 15,770	$ 12,157	$ 35,517	$ 47,674	$ (98)	$ 47,576
22	Total Operating Expense	L14 + L21	$ 935,218	$ (662,412)	$ 272,806	$ 131,969	$ 404,775	$ 45,885	$ 450,659	$ 662,412	$ 1,113,072
23	Operating Income	L4 - L22	$ 230,108	$ 260	$ 230,368	$ (138,338)	$ 92,030	$ 94,524	$ 186,554	$ (260)	$ 186,294

PUBLIC VERSION - CONFIDENTIAL MATERIALS REDACTED

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
FE PA Penn Power Rate District Income Statement

Line	Description	Reference	Per Budget	Adj. IS-1C Remove Retained Riders	Base Rates Per Budget	Adjustment	Pro forma Adjusted at Present Rates	Proposed Rate Increase	Pro forma Adjusted at Proposed Rates	Add Back Retained Riders	Pro forma Adjusted at Proposed Rates Including Riders
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	Retail Sales	Adj. IS-2	$ 349,415	$ (222,327)	$ 127,088	$ (185)	$ 126,902	$ 54,519	$ 181,422	$ 222,327	$ 403,749
2	Sales for Resale		10	(10)	-	-	-	-	-	10	10
3	Other Operating Revenue	Adj. IS-3	5,436	-	5,436	84	5,520	146	5,666	-	5,666
4	Total Operating Revenue	SUM L1 to L3	$ 354,861	$ (222,337)	$ 132,524	$ (102)	$ 132,422	$ 54,666	$ 187,088	$ 222,337	$ 409,425
5	Power Supply Expense		$ 186,512	$ (186,512)	$ -	$ -	$ -	$ -	$ -	$ 186,512	$ 186,512
6	Transmission Expense	Adj. IS-4	4,791	(4,711)	80	2	82	-	82	4,711	4,793
7	Distribution Expense	Adj. IS-5	25,371	-	25,371	11,861	37,232	-	37,232	-	37,232
8	Customer Accounts Expense	Adj. IS-6	5,561	(3,502)	2,060	2,527	4,587	555	5,141	3,502	8,643
9	Customer Service and Information Expense	Adj. IS-7	17,386	(15,717)	1,669	613	2,281	-	2,281	15,717	17,998
10	Administrative and General Expense	Adj. IS-8	13,764	(2,261)	11,503	6,114	17,617	131	17,747	2,261	20,008
11	Depreciation Expense	Adj. IS-9	27,027	-	27,027	6,593	33,620	-	33,620	-	33,620
12	Amortization Expense	Adj. IS-10	(3,668)	3,022	(646)	16,042	15,396	-	15,396	(3,022)	12,374
13	Taxes Other Than Income Taxes	Adj. IS-11	21,540	(13,117)	8,423	(59)	8,364	3,217	11,580	13,117	24,698
14	Total Operating Expense Before Tax	SUM L5 to L13	$ 298,284	$ (222,797)	$ 75,487	$ 43,691	$ 119,178	$ 3,902	$ 123,080	$ 222,797	$ 345,877
15	Operating Income Before Tax	L4 - L14	$ 56,577	$ 460	$ 57,037	$ (43,793)	$ 13,244	$ 50,764	$ 64,008	$ (460)	$ 63,548
16	Federal Income Tax - Current	Adj. IS-12	$ 136	$ 89	$ 225	$ (3,080)	$ (2,855)	$ 9,809	$ 6,954	$ (89)	$ 6,865
17	State Income Tax - Current	Adj. IS-12	-	37	37	(1,369)	(1,333)	4,056	2,723	(37)	2,687
18	Federal Income Tax - Deferred	Adj. IS-13	(209)	-	(209)	1,737	1,527	-	1,527	-	1,527
19	State Income Tax - Deferred		-	-	-	-	-	-	-	-	-
20	Investment Tax Credit		-	-	-	-	-	-	-	-	-
21	Total Income Tax Expense	SUM L16 to L20	$ (73)	$ 126	$ 53	$ (2,713)	$ (2,660)	$ 13,865	$ 11,204	$ (126)	$ 11,079
22	Total Operating Expense	L14 + L21	$ 298,211	$ (222,671)	$ 75,540	$ 40,978	$ 116,518	$ 17,767	$ 134,284	$ 222,671	$ 356,956
23	Operating Income	L4 - L22	$ 56,650	$ 334	$ 56,984	$ (41,080)	$ 15,904	$ 36,899	$ 52,804	$ (334)	$ 52,469

PUBLIC VERSION - CONFIDENTIAL MATERIALS REDACTED

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
FE PA West Penn Rate District Income Statement

Line	Description	Reference	Per Budget	Adj. IS-1D Remove Retained Riders	Base Rates Per Budget	Adjustment	Pro forma Adjusted at Present Rates	Proposed Rate Increase	Pro forma Adjusted at Proposed Rates	Add Back Retained Riders	Pro forma Adjusted at Proposed Rates Including Riders
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	Retail Sales	Adj. IS-2	$ 1,379,420	$ (949,709)	$ 429,711	$ (1,657)	$ 428,055	$ 172,971	$ 601,026	$ 949,709	$ 1,550,734
2	Sales for Resale		36	(36)	-	-	-	-	-	36	36
3	Other Operating Revenue	Adj. IS-3	14,300	-	14,300	1,992	16,292	451	16,743	-	16,743
4	Total Operating Revenue	SUM L1 to L3	$ 1,393,755	$ (949,744)	$ 444,011	$ 336	$ 444,346	$ 173,422	$ 617,768	$ 949,744	$ 1,567,513
5	Power Supply Expense		$ 754,044	$ (754,044)	$ -	$ -	$ -	$ -	$ -	$ 754,044	$ 754,044
6	Transmission Expense	Adj. IS-4	72,332	(66,408)	5,924	54	5,978	-	5,978	66,408	72,385
7	Distribution Expense	Adj. IS-5	94,031	-	94,031	31,434	125,464	-	125,464	-	125,464
8	Customer Accounts Expense	Adj. IS-6	20,015	(11,794)	8,221	9,353	17,574	1,625	19,199	11,794	30,993
9	Customer Service and Information Expense	Adj. IS-7	60,391	(53,657)	6,734	3,014	9,747	-	9,747	53,657	63,404
10	Administrative and General Expense	Adj. IS-8	51,374	(8,209)	43,165	9,327	52,492	415	52,907	8,209	61,116
11	Depreciation Expense	Adj. IS-9	103,487	-	103,487	16,259	119,746	-	119,746	-	119,746
12	Amortization Expense	Adj. IS-10	(3,430)	899	(2,531)	30,786	28,256	-	28,256	(899)	27,357
13	Taxes Other Than Income Taxes	Adj. IS-11	85,805	(56,033)	29,772	(553)	29,219	10,205	39,424	56,033	95,457
14	Total Operating Expense Before Tax	SUM L5 to L13	$ 1,238,048	$ (949,244)	$ 288,804	$ 99,673	$ 388,477	$ 12,245	$ 400,722	$ 949,244	$ 1,349,966
15	Operating Income Before Tax	L4 - L14	$ 155,707	$ (500)	$ 155,207	$ (99,338)	$ 55,869	$ 161,177	$ 217,046	$ 500	$ 217,546
16	Federal Income Tax - Current	Adj. IS-12	$ 483	$ (97)	$ 386	$ (1,984)	$ (1,597)	$ 31,143	$ 29,545	$ 97	$ 29,642
17	State Income Tax - Current	Adj. IS-12	-	(40)	(40)	(973)	(1,013)	12,878	11,865	40	11,905
18	Federal Income Tax - Deferred	Adj. IS-13	(2,101)	-	(2,101)	6,093	3,992	-	3,992	-	3,992
19	State Income Tax - Deferred		-	-	-	-	-	-	-	-	-
20	Investment Tax Credit		-	-	-	-	-	-	-	-	-
21	Total Income Tax Expense	SUM L16 to L20	$ (1,618)	$ (137)	$ (1,755)	$ 3,136	$ 1,381	$ 44,021	$ 45,402	$ 137	$ 45,539
22	Total Operating Expense	L14 + L21	$ 1,236,430	$ (949,381)	$ 287,049	$ 102,809	$ 389,858	$ 56,266	$ 446,124	$ 949,381	$ 1,395,505
23	Operating Income	L4 - L22	$ 157,325	$ (363)	$ 156,962	$ (102,474)	$ 54,488	$ 117,156	$ 171,644	$ 363	$ 172,008

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
Adjustment IS-1 - Total FE PA Riders Retained

To adjust revenues and expenses to (1) exclude the revenues and expenses related to separate Section 1307 reconcilable riders not being rolled into base rates; and (2) adjust generation-related uncollectible accounts expense recovered through the Default Service Support Rider, as shown on Adjustment IS-6, Supporting Schedule 1.

Line	Description	Reference	Default Service Support	Energy Efficiency and Conservation	Universal Service	Solar	Price to Compare / Hourly Pricing	Total Surcharges Retained
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	Retail Sales		$ 170,618	$ 69,561	$ 152,048	$ 1,148	$ 2,223,449	$ 2,616,824
2	Sales for Resale		-	165	-	-	-	165
3	Other Operating Revenue		-	-	-	-	-	-
4	Total Operating Revenue	SUM L1 to L3	$ 170,618	$ 69,726	$ 152,048	$ 1,148	$ 2,223,449	$ 2,616,989
5	Power Supply Expense		$ (6,316)	$ 4	$ -	$ -	$ 2,099,529	$ 2,093,218
6	Transmission Expense		131,645	-	-	-	-	131,645
7	Distribution Expense		-	-	-	-	-	-
8	Customer Accounts Expense		39,775	-	-	-	-	39,775
9	Customer Service and Information Expense		-	41,866	138,425	-	-	180,291
10	Administrative and General Expense		-	26,741	-	-	-	26,741
11	Depreciation Expense		-	-	-	-	-	-
12	Amortization Expense		(2,196)	(2,990)	1,150	1,219	(7,402)	(10,220)
13	Taxes Other Than Income Taxes		10,066	4,104	8,971	68	131,184	154,393
14	Total Operating Expense Before Tax	SUM L5 to L13	$ 172,974	$ 69,726	$ 148,545	$ 1,286	$ 2,223,311	$ 2,615,843
15	Operating Income Before Tax	L4 - L14	$ (2,357)	$ (0)	$ 3,503	$ (139)	$ 139	$ 1,146
16	Federal Income Tax - Current		$ (455)	$ -	$ 677	$ (27)	$ 27	$ 221
17	State Income Tax - Current		(188)	-	280	(11)	11	92
18	Federal Income Tax - Deferred		-	-	-	-	-	-
19	State Income Tax - Deferred		-	-	-	-	-	-
20	Investment Tax Credit		-	-	-	-	-	-
21	Total Income Tax Expense	SUM L16 to L20	$ (644)	$ -	$ 957	$ (38)	$ 38	$ 313
22	Total Operating Expense	L14 + L21	$ 172,331	$ 69,726	$ 149,502	$ 1,249	$ 2,223,349	$ 2,616,156
23	Operating Income	L4 - L22	$ (1,713)	$ (0)	$ 2,546	$ (101)	$ 101	$ 833

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
Adjustment IS-1A - FE PA Met-Ed Rate District Riders Retained

To adjust revenues and expenses to (1) exclude the revenues and expenses related to separate Section 1307 reconcilable riders not being rolled into base rates; and (2) adjust generation-related uncollectible accounts expense recovered through the Default Service Support Rider, as shown on Adjustment IS-6, Supporting Schedule 1.

Line	Description	Reference	Default Service Support	Energy Efficiency and Conservation	Universal Service	Solar	Price to Compare / Hourly Pricing	Total Surcharges Retained
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	Retail Sales		$ 28,225	$ 21,895	$ 48,559	$ 855	$ 683,163	$ 782,697
2	Sales for Resale		-	58	-	-	-	58
3	Other Operating Revenue		-	-	-	-	-	-
4	Total Operating Revenue	SUM L1 to L3	$ 28,225	$ 21,953	$ 48,559	$ 855	$ 683,163	$ 782,755
5	Power Supply Expense		$ 2,440	$ 1	$ -	$ -	$ 645,108	$ 647,549
6	Transmission Expense		12,120	-	-	-	-	12,120
7	Distribution Expense		-	-	-	-	-	-
8	Customer Accounts Expense		12,569	-	-	-	-	12,569
9	Customer Service and Information Expense		-	13,368	44,233	-	-	57,601
10	Administrative and General Expense		-	8,484	-	-	-	8,484
11	Depreciation Expense		-	-	-	-	-	-
12	Amortization Expense		(1,287)	(1,191)	414	871	(2,017)	(3,209)
13	Taxes Other Than Income Taxes		1,665	1,292	2,865	50	40,307	46,179
14	Total Operating Expense Before Tax	SUM L5 to L13	$ 27,507	$ 21,953	$ 47,511	$ 921	$ 683,398	$ 781,292
15	Operating Income Before Tax	L4 - L14	$ 717	$ (0)	$ 1,048	$ (66)	$ (235)	$ 1,464
16	Federal Income Tax - Current		$ 139	$ -	$ 202	$ (13)	$ (45)	$ 283
17	State Income Tax - Current		57	-	84	(5)	(19)	117
18	Federal Income Tax - Deferred		-	-	-	-	-	-
19	State Income Tax - Deferred		-	-	-	-	-	-
20	Investment Tax Credit		-	-	-	-	-	-
21	Total Income Tax Expense	SUM L16 to L20	$ 196	$ -	$ 286	$ (18)	$ (64)	$ 400
22	Total Operating Expense	L14 + L21	$ 27,703	$ 21,953	$ 47,798	$ 903	$ 683,334	$ 781,691
23	Operating Income	L4 - L22	$ 521	$ (0)	$ 762	$ (48)	$ (171)	$ 1,064

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
Adjustment IS-1B - FE PA Penelec Rate District Riders Retained

To adjust revenues and expenses to (1) exclude the revenues and expenses related to separate Section 1307 reconcilable riders not being rolled into base rates; and (2) adjust generation-related uncollectible accounts expense recovered through the Default Service Support Rider, as shown on Adjustment IS-6, Supporting Schedule 1.

Line	Description	Reference	Default Service Support	Energy Efficiency and Conservation	Universal Service	Solar	Price to Compare / Hourly Pricing	Total Surcharges Retained
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	Retail Sales		$ 75,407	$ 20,384	$ 45,449	$ 13	$ 520,839	$ 662,092
2	Sales for Resale		-	61	-	-	-	61
3	Other Operating Revenue		-	-	-	-	-	-
4	Total Operating Revenue	SUM L1 to L3	$ 75,407	$ 20,444	$ 45,449	$ 13	$ 520,839	$ 662,152
5	Power Supply Expense		$ 13,285	$ 1	$ -	$ -	$ 491,828	$ 505,114
6	Transmission Expense		48,407	-	-	-	-	48,407
7	Distribution Expense		-	-	-	-	-	-
8	Customer Accounts Expense		11,910	-	-	-	-	11,910
9	Customer Service and Information Expense		-	12,433	40,885	-	-	53,317
10	Administrative and General Expense		-	7,788	-	-	-	7,788
11	Depreciation Expense		-	-	-	-	-	-
12	Amortization Expense		(1,236)	(980)	1,073	63	(2,009)	(3,090)
13	Taxes Other Than Income Taxes		4,449	1,203	2,682	1	30,730	39,063
14	Total Operating Expense Before Tax	SUM L5 to L13	$ 76,814	$ 20,444	$ 44,639	$ 64	$ 520,549	$ 662,510
15	Operating Income Before Tax	L4 - L14	$ (1,407)	$ -	$ 811	$ (51)	$ 290	$ (357)
16	Federal Income Tax - Current		$ (272)	$ -	$ 157	$ (10)	$ 56	$ (69)
17	State Income Tax - Current		(112)	-	65	(4)	23	(29)
18	Federal Income Tax - Deferred		-	-	-	-	-	-
19	State Income Tax - Deferred		-	-	-	-	-	-
20	Investment Tax Credit		-	-	-	-	-	-
21	Total Income Tax Expense	SUM L16 to L20	$ (384)	$ -	$ 221	$ (14)	$ 79	$ (98)
22	Total Operating Expense	L14 + L21	$ 76,430	$ 20,444	$ 44,860	$ 50	$ 520,628	$ 662,412
23	Operating Income	L4 - L22	$ (1,023)	$ -	$ 589	$ (37)	$ 211	$ (260)

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
Adjustment 1C - FE PA Penn Power Rate District Riders Retained

To adjust revenues and expenses to (1) exclude the revenues and expenses related to separate Section 1307 reconcilable riders not being rolled into base rates; and (2) adjust generation-related uncollectible accounts expense recovered through the Default Service Support Rider, as shown on Adjustment IS-6, Supporting Schedule 1.

Line	Description	Reference	Default Service Support	Energy Efficiency and Conservation	Universal Service	Solar	Price to Compare / Hourly Pricing	Total Surcharges Retained
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	Retail Sales		$ 2,816	$ 5,499	$ 11,730	$ 280	$ 202,002	$ 222,327
2	Sales for Resale		-	10	-	-	-	10
3	Other Operating Revenue		-	-	-	-	-	-
4	Total Operating Revenue	SUM L1 to L3	$ 2,816	$ 5,509	$ 11,730	$ 280	$ 202,002	$ 222,337
5	Power Supply Expense		$ (4,243)	$ 2	$ -	$ -	$ 190,753	$ 186,512
6	Transmission Expense		4,711	-	-	-	-	4,711
7	Distribution Expense		-	-	-	-	-	-
8	Customer Accounts Expense		3,502	-	-	-	-	3,502
9	Customer Service and Information Expense		-	3,584	12,133	-	-	15,717
10	Administrative and General Expense		-	2,261	-	-	-	2,261
11	Depreciation Expense		-	-	-	-	-	-
12	Amortization Expense		(628)	(662)	(1,332)	285	(685)	(3,022)
13	Taxes Other Than Income Taxes		166	324	692	17	11,918	13,117
14	Total Operating Expense Before Tax	SUM L5 to L13	$ 3,507	$ 5,509	$ 11,494	$ 301	$ 201,986	$ 222,797
15	Operating Income Before Tax	L4 - L14	$ (691)	$ -	$ 236	$ (21)	$ 16	$ (460)
16	Federal Income Tax - Current		$ (134)	$ -	$ 46	$ (4)	$ 3	$ (89)
17	State Income Tax - Current		(55)	-	19	(2)	1	(37)
18	Federal Income Tax - Deferred		-	-	-	-	-	-
19	State Income Tax - Deferred		-	-	-	-	-	-
20	Investment Tax Credit		-	-	-	-	-	-
21	Total Income Tax Expense	SUM L16 to L20	$ (189)	$ -	$ 65	$ (6)	$ 4	$ (126)
22	Total Operating Expense	L14 + L21	$ 3,318	$ 5,509	$ 11,558	$ 295	$ 201,991	$ 222,671
23	Operating Income	L4 - L22	$ (502)	$ -	$ 172	$ (15)	$ 11	$ (334)

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
Adjustment 1D - FE PA West Penn Rate District Riders Retained

To adjust revenues and expenses to (1) exclude the revenues and expenses related to separate Section 1307 reconcilable riders not being rolled into base rates; and (2) adjust generation-related uncollectible accounts expense recovered through the Default Service Support Rider, as shown on Adjustment IS-6, Supporting Schedule 1.

Line	Description	Reference	Default Service Support	Energy Efficiency and Conservation	Universal Service	Solar	Price to Compare / Hourly Pricing	Total Surcharges Retained
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	Retail Sales		$ 64,170	$ 21,783	$ 46,310	$ -	$ 817,446	$ 949,709
2	Sales for Resale		-	36	-	-	-	36
3	Other Operating Revenue		-	-	-	-	-	-
4	Total Operating Revenue	SUM L1 to L3	$ 64,170	$ 21,819	$ 46,310	$ -	$ 817,446	$ 949,744
5	Power Supply Expense		$ (17,797)	$ 2	$ -	$ -	$ 771,840	$ 754,044
6	Transmission Expense		66,408	-	-	-	-	66,408
7	Distribution Expense		-	-	-	-	-	-
8	Customer Accounts Expense		11,794	-	-	-	-	11,794
9	Customer Service and Information Expense		-	12,482	41,175	-	-	53,657
10	Administrative and General Expense		-	8,209	-	-	-	8,209
11	Depreciation Expense		-	-	-	-	-	-
12	Amortization Expense		955	(158)	995	-	(2,691)	(899)
13	Taxes Other Than Income Taxes		3,786	1,285	2,732	-	48,229	56,033
14	Total Operating Expense Before Tax	SUM L5 to L13	$ 65,146	$ 21,819	$ 44,902	$ -	$ 817,378	$ 949,244
15	Operating Income Before Tax	L4 - L14	$ (975)	$ -	$ 1,408	$ -	$ 68	$ 500
16	Federal Income Tax - Current		$ (188)	$ -	$ 272	$ -	$ 13	$ 97
17	State Income Tax - Current		(78)	-	112	-	5	40
18	Federal Income Tax - Deferred		-	-	-	-	-	-
19	State Income Tax - Deferred		-	-	-	-	-	-
20	Investment Tax Credit		-	-	-	-	-	-
21	Total Income Tax Expense	SUM L16 to L20	$ (266)	$ -	$ 384	$ -	$ 19	$ 137
22	Total Operating Expense	L14 + L21	$ 64,879	$ 21,819	$ 45,286	$ -	$ 817,396	$ 949,381
23	Operating Income	L4 - L22	$ (709)	$ -	$ 1,023	$ -	$ 49	$ 363

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
Adjustment IS-2 - Base Operating Revenues

To adjust base operating revenues to: (1) eliminate revenues attributable to unbilled revenue and the Penelec Rate District's NY jurisdictional revenue; (2) annualize changes in number of customers; (3) normalize the sales and revenue effects of energy efficiency measures implemented or to be implemented under FE PA and its Rate Districts' Energy Efficiency and Conservation Phase IV Plan and to reflect the impact of behind-the-meter generation; and (4) include revenue associated with the acquisition of LIDA in the West Penn Rate District. FE PA witness Kehl is responsible for parts (2) through (4) of the adjustment.

			Rate District				Total
Line	Description	Reference	Met-Ed	Penelec	Penn Power	West Penn	FE PA
		(1)	(2)	(3)	(4)	(5)	(6)
	Eliminate unbilled and non-jurisdictional revenues						
1	Retail sales revenue per budget	p. 25-29, L1, col. 4	$ 469,960	$ 476,910	$ 127,088	$ 429,711	$ 1,503,669
	Less:						
2	STAS revenue per budget		$ 96	$ 338	$ (26)	$ (215)	$ 193
3	DSIC revenue per budget		24,645	25,049	6,769	22,856	79,318
4	TCJA revenue per budget		(27,853)	(27,658)	(6,654)	(14,739)	(76,905)
5	SMT revenue per budget		(7,132)	(5,872)	(818)	(8,259)	(22,081)
6	Rider revenue rolled in per budget	SUM L2 to L5	$ (10,244)	$ (8,144)	$ (729)	$ (358)	$ (19,475)
7	Base distribution revenue per budget	L6 - L1	$ 480,204	$ 485,054	$ 127,817	$ 430,069	$ 1,523,143
8	Base billed distribution revenues	Exhibits MSK-1 and MSK-5	480,438	482,758	127,945	430,042	1,521,183
9	Eliminate unbilled and New York jurisdictional revenues	L8 - L6	$ 234	$ (2,295)	$ 128	$ (27)	$ (1,961)
	Base operating revenue adjustment						
10	Normalize customers to year end level	Exhibit MSK-1	$ 778	$ (224)	$ 240	$ 290	$ 1,084
11	Adjust energy efficiency and behind-the-meter	Exhibit MSK-1	$ (2,316)	$ (2,799)	$ (554)	$ (1,919)	$ (7,588)
12	Other revenue adjustment	Exhibit MSK-1	$ -	$ -	$ -	$ -	$ -
13	Adjustment to base operating revenues	SUM L9 to L12	(1,304)	(5,318)	(185)	(1,657)	(8,464)
14	Adjusted retail sales revenue per budget	L1 + L13	$ 468,656	$ 471,592	$ 126,902	$ 428,055	$ 1,495,204

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
Adjustment IS-3 - Other Operating Revenues

To adjust other operating revenues to: (1) reflect changes to tariff administrative fees, as supported by FE PA witness Kehl; (2) include West Penn Rate District's ground lease revenue from its FERC jurisdictional affiliate that is not included in the budget; (3) eliminate revenues associated with the West Penn Rate District's existing agreements with LIDA; (4) eliminate transmission revenue related to West Penn Rate District's FERC jurisdiction; and (5) eliminate an allocated portion related to Penelec Rate District's New York jurisdiction. FE PA witness Lyons is responsible for the allocation factor used in part (5) of the adjustment.

Line	Description	Reference	Rate District				Total
			Met-Ed	Penelec	Penn Power	West Penn	FE PA
		(1)	(2)	(3)	(4)	(5)	(6)
1	Other operating revenues per budget	p. 25-29, L3, col. 4	$ 28,777	$ 26,264	$ 5,436	$ 14,300	$ 74,776
	Other operating revenue adjustments						
2	Adjusted reconnection fees	FE PA witness Kehl	372	237	36	258	904
3	Less: Reconnection fees per budget		(893)	(505)	(72)	(517)	(1,988)
4	Total reconnection fee adjustment	L2 + L3	$ (521)	$ (268)	$ (36)	$ (258)	$ (1,084)
5	Adjusted return check charges	FE PA witness Kehl	257	171	120	195	743
6	Less: Return check charges per budget		(257)	(171)	-	(130)	(558)
7	Total return check charge adjustment	L5 + L6	$ -	$ -	$ 120	$ 65	$ 185
8	Adjusted service charges	FE PA witness Kehl	-	-	-	-	-
9	Less: Service charges per budget		(936)	(649)	-	-	(1,585)
10	Total service charge adjustment	L8 + L9	$ (936)	$ (649)	$ -	$ -	$ (1,585)
11	Include West Penn ground lease revenues not included in the budget		$ -	$ -	$ -	$ 2,373	$ 2,373
12	Eliminate LIDA revenues		$ -	$ -	$ -	$ (188)	$ (188)
13	Eliminate FERC jurisdictional revenues		$ -	$ -	$ -	$ -	$ -
14	Total before non-jurisdictional allocation	SUM L1, L4, L7, L10 to L13	$ 27,320	$ 25,346	$ 5,520	$ 16,292	$ 74,478
	Non-jurisdictional allocation						
15	Less: New York jurisdictional	-L1 * 0.51%	$ -	$ (134)	$ -	$ -	$ (134)
16	Total adjustment to other operating revenues	SUM L4, L7, L10 to L13, L15	(1,457)	(1,052)	84	1,992	(432)
17	Adjusted other operating revenues per budget	L1 + L16	$ 27,320	$ 25,212	$ 5,520	$ 16,292	$ 74,344

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
Adjustment IS-4 - Transmission Expense

To adjust transmission expense to (1) reflect year end wage rates and employee levels; (2) reflect FirstEnergy Service Company year end wage rates and employee levels; (3) eliminate an allocated portion of transmission expense related to West Penn Rate District's FERC jurisdiction; and (4) eliminate an allocated portion related to Penelec Rate District's New York jurisdiction. FE PA witness Lyons is responsible for the allocation factor used in part (4) of the adjustment.

Line	Description	Reference	Rate District				Total FE PA
			Met-Ed	Penelec	Penn Power	West Penn	
		(1)	(2)	(3)	(4)	(5)	(6)
1	Transmission expense per budget	p. 25-29, L6, col. 4	$ 510	$ 66	$ 80	$ 5,924	$ 6,580
	Payroll adjustment						
2	Adjust payroll expense to reflect year end employee levels, wage and salary rates	Adj. IS-4, SS 1, L19	3	5	1	51	61
3	Adjust FirstEnergy Service Company payroll expense allocated to FE PA to reflect year end employee levels, wage and salary rates	Adj. IS-4, SS 2, L8	0	1	0	3	4
4	Total payroll adjustment	L2 + L3	$ 4	$ 6	$ 2	$ 54	$ 65
5	Total before non-jurisdictional allocation	L1 + L4	$ 513	$ 72	$ 82	$ 5,978	$ 6,645
	Non-jurisdictional allocation						
6	Eliminate FERC jurisdictional expense	-L5 * 0%	-	-	-	-	-
7	Less: New York jurisdictional	-L5 * 0.61%	-	(0)	-	-	(0)
8	Total non-jurisdictional adjustment	L6 + L7	$ -	$ (0)	$ -	$ -	$ (0)
9	Total adjustment to transmission expense	L4 + L8	4	5	2	54	65
10	Adjusted transmission expense per budget	L1 + L9	$ 513	$ 71	$ 82	$ 5,978	$ 6,644

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
Adjustment IS-4 - Supporting Schedule 1 - Payroll Expense

To determine the adjustment to payroll expense associated with year end bargaining and non-bargaining wage rates and employee levels; and to allocate the additional payroll expense to the proper FERC classification.

Line	Description	Reference	Rate District				Total
			Met-Ed	Penelec	Penn Power	West Penn	FE PA
		(1)	(2)	(3)	(4)	(5)	(6)
1	Total payroll	II-D-10, part (a) attachments, L6, col. Total	$ 83,421	$ 91,570	$ 22,710	$ 79,842	$ 277,544
	Bargaining Unit		**IBEW 777**	**IBEW 459**	**UWUA 140**	**UWUA 102**	**TOTAL**
2	Increase date	II-D-10, part (d)	5/1/2025	5/15/2025	7/1/2025	11/1/2025	
3	Straight time through increase dates		$ 15,050	$ 12,908	$ 6,602	$ 39,862	$ 74,423
4	Straight time rate of increase	II-D-10, part (d)	2.50%	2.50%	3.50%	3.50%	
5	Straight time increase in test year	L3 * L4	$ 376	$ 323	$ 231	$ 1,395	$ 2,325
	Bargaining Unit			**UWUA 180**			**TOTAL**
6	Increase date	II-D-10, part (d)		9/1/2025			
7	Straight time through increase dates		$ -	$ 8,222	$ -	$ -	$ 8,222
8	Straight time rate of increase	II-D-10, part (d)	0.00%	3.00%	0.00%	0.00%	
9	Straight time increase in test year	L7 * L8	$ -	$ 247	$ -	$ -	$ 247
	Non-Bargaining Employees						
10	Increase date	II-D-10, part (d)	3/1/2025	3/1/2025	3/1/2025	3/1/2025	3/1/2025
11	Straight time through increase dates		$ 2,585	$ 3,618	$ 686	$ 2,484	$ 9,372
12	Straight time rate of increase	II-D-10, part (d)	3.75%	3.75%	3.75%	3.75%	
13	Straight time increase in test year	L11 * L12	$ 97	$ 136	$ 26	$ 93	$ 351
14	Total payroll adjustment	L5 + L9 + L13	473	705	257	1,488	2,923
15	Total payroll as adjusted	L1 + L14	$ 83,894	$ 92,275	$ 22,967	$ 81,331	$ 280,467
16	O&M allocation percentage	II-D-10, part (f)	44.80%	46.50%	35.30%	42.40%	
17	O&M payroll adjustment	L14 * L16	$ 212	$ 328	$ 91	$ 631	$ 1,262
	Allocation of payroll adjustment						
18	Production		$ -	$ -	$ -	$ -	$ -
19	Transmission		3	5	1	51	61
20	Distribution		195	308	79	542	1,124
21	Customer accounts		7	7	4	19	37
22	Customer service		5	3	2	10	20
23	Administrative and general		2	4	4	10	20
24	Total	SUM L18 to L23	$ 212	$ 328	$ 91	$ 631	$ 1,262

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
Adjustment IS-4 - Supporting Schedule 2 - FirstEnergy Service Company Payroll Expense

To determine the adjustment to payroll expense associated with Service Company year end wage rates and employee levels; and to allocate the additional payroll expense to the proper FERC classification.

Line	Description	Reference	Rate District				Total
			Met-Ed	Penelec	Penn Power	West Penn	FE PA
		(1)	(2)	(3)	(4)	(5)	(6)
	First Energy Service Company						
1	Increase date	Adj. IS-4, SS 1, L10	3/1/2025	3/1/2025	3/1/2025	3/1/2025	3/1/2025
2	Straight time through increase dates		$ 4,315	$ 4,836	$ 1,227	$ 5,908	$ 16,287
3	Straight time rate of increase	Adj. IS-4, SS 1, L12	3.75%	3.75%	3.75%	3.75%	
4	Straight time increase in test year	L2 * L3	$ 162	$ 181	$ 46	$ 222	$ 611
5	O&M allocation percentage	Adj. IS-4, SS 1, L16	44.80%	46.50%	35.30%	42.40%	
6	O&M payroll adjustment	L4 * L5	$ 72	$ 84	$ 16	$ 94	$ 267
	Allocation of FESC payroll adjustment						
7	Production		$ -	$ -	$ -	$ -	$ -
8	Transmission		0	1	0	3	4
9	Distribution		15	20	3	22	61
10	Customer accounts		6	8	2	8	23
11	Customer service		8	9	2	19	38
12	Administrative and general		42	47	9	43	140
13	Total	SUM L7 to L12	$ 72	$ 84	$ 16	$ 94	$ 267

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
Adjustment IS-5 - Distribution Expense

To adjust distribution expense to (1) reflect year end wage rates and employee levels; (2) reflect FirstEnergy Service Company year end wage rates and employee levels; (3) reflect storm expense using a five-year average of actual storm expense, excluding extraordinary storms; (4) include enhanced vegetation management expense; (5) adjust inspection and maintenance of overhead lines and transformers expense to reflect a two-year cycle; (6) include the reclassification of amortization of gains and losses on reacquired debt; and (6) eliminate an allocated portion related to Penelec Rate District's New York jurisdiction. FE PA witness Smith is responsible for parts (4) and (5) of the adjustment. FE PA witness Lyons is responsible for the allocation factor used in part (7) of the adjustment.

Line	Description	Reference	Rate District				Total
			Met-Ed	Penelec	Penn Power	West Penn	FE PA
		(1)	(2)	(3)	(4)	(5)	(6)
1	Distribution expense per budget	p. 25-29, L7, col. 4	$ 95,289	$ 104,832	$ 25,371	$ 94,031	$ 319,523
	Payroll adjustment						
2	Adjust payroll expense to reflect year end employee levels, wage and salary rates	Adj. IS-4, SS 1, L20	195	308	79	542	1,124
3	Adjust FirstEnergy Service Company payroll expense allocated to FE PA to reflect year end employee levels, wage and salary rates	Adj. IS-4, SS 2, L9	15	20	3	22	61
4	Total payroll adjustment	L2 + L3	$ 210	$ 329	$ 83	$ 563	$ 1,185
	Storm expense adjustment						
5	Adjust storm expense to reflect five-year average of actual storm costs, excluding extraordinary storm costs	Adj. IS-5, SS 1, L9	$ 1,887	$ 297	$ 1,142	$ 1,844	$ 5,171
	Vegetation management adjustment						
6	Adjust vegetation management expense	FE PA witness Smith	$ 28,619	$ 25,365	$ 10,437	$ 28,425	$ 92,846
	Inspection and maintenance of overhead lines cycle						
7	Adjust inspection of overhead line expense	FE PA witness Smith	$ 616	$ 245	$ 84	$ 595	$ 1,541
	Reclassify amortization of gain/loss on reacquired debt						
8	Amortization of (gain) or loss on reacquired debt		$ 37	$ 114	$ 114	$ 7	$ 271
9	Total before non-jurisdictional allocation	SUM L1, L4 to L8	$ 126,659	$ 131,182	$ 37,232	$ 125,464	$ 420,537
	Non-jurisdictional allocation						
10	Less: New York jurisdictional	-L9 * 0.61%	$ -	$ (800)	$ -	$ -	$ (800)
11	Total adjustment to distribution expense	SUM L4 to L8 + L10	31,370	25,550	11,861	31,434	100,214
12	Adjusted distribution expense per budget	L1 + L11	$ 126,659	$ 130,382	$ 37,232	$ 125,464	$ 419,737

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
Adjustment IS-5 - Supporting Schedule 1 - Five-Year Average Storm Expense

To determine the adjustment to storm expense associated with reflecting a five-year average of actual storm expenses, excluding extraordinary storms, in base rates. FE PA witness Smith is responsible for historical storm expense.

Line	Description	Reference	Rate District				Total
			Met-Ed	Penelec	Penn Power	West Penn	FE PA
		(1)	(2)	(3)	(4)	(5)	(6)
1	2019 storm expense		$ 28,551	$ 12,081	$ 4,252	$ 15,361	$ 60,246
2	2020 storm expense		26,290	10,873	3,562	5,755	46,479
3	2021 storm expense		24,676	6,082	2,483	7,621	40,862
4	2022 storm expense		20,478	14,307	3,418	19,502	57,705
5	2023 storm expense		26,597	11,426	2,360	18,336	58,720
6	Total	SUM L1 to L5	$ 126,592	$ 54,770	$ 16,074	$ 66,575	$ 264,012
7	Average balance	L6 / 5	$ 25,319	$ 10,954	$ 3,215	$ 13,315	$ 52,802
8	Less: Storm expense per budget		(23,431)	(10,657)	(2,072)	(11,471)	(47,632)
9	Adjustment to storm expense	L7 + L8	$ 1,887	$ 297	$ 1,142	$ 1,844	$ 5,171

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
Adjustment IS-6 - Customer Accounts Expense

To adjust customer accounts expense to (1) reflect year end wage rates and employee levels; (2) reflect FirstEnergy Service Company year end wage rates and employee levels; (3) reflect increased uncollectible accounts expense, as supported by FE PA witness Jones; (4) reflect increased O&M costs associated with serving new customers; (5) eliminate an allocated portion related to Penelec Rate District's New York jurisdiction; (6) include interest on customer deposits; and (7) include customer credit card payment processing fees, as supported by FE PA witness Jones.

Line	Description	Reference	Rate District				Total
			Met-Ed	Penelec	Penn Power	West Penn	FE PA
		(1)	(2)	(3)	(4)	(5)	(6)
1	Customer accounts expense per budget	p. 25-29 L8 col. 4	$ 8,204	$ 11,748	$ 2,060	$ 8,221	$ 30,232
	Payroll adjustment						
2	Adjust payroll expense to reflect year end employee levels, wage and salary rates	Adj. IS-4, SS 1, L21	7	7	4	19	37
3	Adjust FirstEnergy Service Company payroll expense allocated to FE PA to reflect year end employee levels, wage and salary rates	Adj. IS-4, SS 2, L10	6	8	2	8	23
4	Total payroll adjustment	L2 + L3	$ 13	$ 15	$ 5	$ 26	$ 60
	Uncollectible accounts expense adjustment						
5	Uncollectible accounts expense	Adj. IS-6, SS 1, L15	$ 5,899	$ 4,581	$ 1,606	$ 5,509	$ 17,595
	Cost associated with serving additional customers						
6	Increased O&M costs associated with increased number of customers in normalized revenue levels	Adj. IS-6, SS 2, L12	$ 10	$ (3)	$ 3	$ 5	$ 15
7	Total before non-jurisdictional allocation	SUM L1, L4 to L6	$ 14,127	$ 16,340	$ 3,674	$ 13,761	$ 47,903
	Non-jurisdictional allocation						
8	Less: New York jurisdictional	-L7 * 0.35%	$ -	$ (57)	$ -	$ -	$ (57)
	Interest on customer deposits						
9	Interest on customer deposits	Adj. IS-6, SS 3, L8	$ 2,501	$ 2,081	$ 537	$ 2,159	$ 7,278
	Credit card payment processing fee adjustment						
10	Include customer credit card payment processing fees	FE PA witness Jones	$ 1,698	$ 1,481	$ 375	$ 1,653	$ 5,208
11	Total adjustment to customer accounts expense	SUM L4 to L6 + SUM L8 to L10	10,122	8,098	2,527	9,353	30,099
12	Adjusted customer accounts expense per budget	L1 + L11	$ 18,325	$ 19,846	$ 4,587	$ 17,574	$ 60,332

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
Adjustment IS-6 - Supporting Schedule 1 - Uncollectible accounts expense

To (1) adjust uncollectible accounts expense, as supported by FE PA witness Jones, based on normalized revenues; and (2) to determine the generation-related uncollectible accounts expense associated with default service, which is recovered in the Default Service Support rider for all residential and commercial customers and Hourly Pricing Default Service rider for non-shopping industrial customers.

Line	Description	Reference	Rate District				Total FE PA
			Met-Ed	Penelec	Penn Power	West Penn	
		(1)	(2)	(3)	(4)	(5)	(6)
1	Uncollectible accounts expense per budget		$ 13,297	$ 15,091	$ 3,393	$ 11,549	$ 43,330
	Uncollectible accounts expense to total billed revenue						
2	Billed revenues as adjusted	Adj. IS-2, L14	$ 468,656	$ 471,592	$ 126,902	$ 428,055	$ 1,495,204
3	Billed Price to Compare / Hourly Pricing default service revenues	Adj. IS-1 , L1, col. 6	683,163	520,839	202,002	817,446	2,223,449
4	Billed revenues on riders retained, excluding Price to Compare / Hourly Pricing default service revenues	Adj. IS-1 , L1, col. 7 - L3	99,534	141,253	20,325	132,263	393,375
5	POR eligible revenues billed on behalf of EGSs		394,555	419,513	142,175	437,827	1,394,070
6	Total billed revenues		$ 1,645,907	$ 1,553,197	$ 491,404	$ 1,815,590	$ 5,506,098
7	Total adjusted uncollectible accounts expense	Exhibit MAJ-1	19,196	19,672	5,000	17,058	60,925
8	Uncollectible accounts expense rate	L7 / L6	(0.011663)	(0.012666)	(0.010174)	(0.009395)	(0.011065)
	Base rates uncollectible accounts expense						
9	Base billed revenues	L2 + L4	568,190	612,845	147,227	560,318	1,888,579
10	Base rate and retained rider uncollectible accounts expense	-L8 * L9	$ 6,627	$ 7,762	$ 1,498	$ 5,264	$ 21,151
	Generation-related uncollectible accounts expense						
11	Generation-related billed revenues	L3 + L5	1,077,718	940,352	344,177	1,255,273	3,617,519
12	Generation-related uncollectible accounts expense	-L8 * L11	$ 12,569	$ 11,910	$ 3,502	$ 11,794	$ 39,775
13	Less: Generation related uncollectible account expense in the DSS and HP Riders		(13,286)	(10,481)	(2,667)	(10,818)	(37,253)
14	Adjustment to generation-related uncollectible accounts expense	L12 + L13	$ (717)	$ 1,429	$ 834	$ 975	$ 2,521
15	Total adjustment to uncollectible accounts expense	L10 + L12 - L1	5,899	4,581	1,606	5,509	17,595
16	Uncollectible accounts expense as adjusted	L1 + L15	$ 19,196	$ 19,672	$ 5,000	$ 17,058	$ 60,925

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
Adjustment IS-6 - Supporting Schedule 2 - Expense Associated with Serving New Customers

To determine the cost associated with serving the additional customers reflected in Adjustment IS-2. The ratio of non-payroll customer account expense to total revenue is applied to the additional revenue from increased customers to estimate this cost. The Commission previously recognized and approved this adjustment. The adjustment to base operating revenue for changes in number of customers is supported by FE PA witness Kehl.

Line	Description	Reference	Rate District				Total FE PA
			Met-Ed	Penelec	Penn Power	West Penn	
		(1)	(2)	(3)	(4)	(5)	(6)
	Customer Account Expense Excluding Labor and Uncollectibles						
1	Customer accounts expense per budget	p. 25-29, L8, col. 2	$ 20,773	$ 23,658	$ 5,561	$ 20,015	$ 70,007
2	Additional uncollectible accounts expense	Adj. IS-6, SS1, L15	5,899	4,581	1,606	5,509	17,595
3	Adjusted customer accounts expense	L1 + L2	$ 26,672	$ 28,239	$ 7,167	$ 25,524	$ 87,602
4	Less: Adjusted uncollectible accounts expense	Adj. IS-6, -L7	(19,196)	(19,672)	(5,000)	(17,058)	(60,925)
5	Less: Labor expense		(1,246)	(1,145)	(356)	(1,151)	(3,898)
6	Customer accounts expense excluding labor and uncollectible expense	SUM L3 to L5	$ 6,230	$ 7,422	$ 1,811	$ 7,315	$ 22,779
	Total Distribution Revenue						
7	Distribution revenue per budget	Adj. IS-2, L7	$ 480,204	$ 485,054	$ 127,817	$ 430,069	$ 1,523,143
8	Late payment charges per budget		4,200	4,667	1,320	4,736	14,923
9	Total distribution revenue	L7 + L8	$ 484,404	$ 489,721	$ 129,137	$ 434,805	$ 1,538,066
10	Ratio of customer accounts expense to total revenue	L6 / L9	1.29%	1.52%	1.40%	1.68%	
11	Revenue from added customers	Adj. IS-2, L10	778	(224)	240	290	1,084
12	Additional expense from added customers	L10 * L11	$ 10	$ (3)	$ 3	$ 5	$ 15

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
Adjustment IS-6 - Supporting Schedule 3 - Allow for Interest Expense on Customer Deposits

To determine the interest paid on customer deposits. Since customer deposits are funds supplied to the Company by customers, they are included in rate base as a deduction. The Commission previously recognized this adjustment to include the corresponding interest paid to customers on these deposits as a expense.

Line	Description	Reference	Rate District				Total FE PA
			Met-Ed	Penelec	Penn Power	West Penn	
		(1)	(2)	(3)	(4)	(5)	(6)
1	Customer deposits included in rate base	Adj. RB-6, -L17	$ 35,853	$ 30,331	$ 7,833	$ 31,164	$ 105,182
	Residential customer deposit interest						
2	Residential customer deposits		$ 17,482	$ 13,067	$ 3,349	$ 14,479	$ 48,377
3	Interest rate on residential deposits		8.00%	8.00%	8.00%	8.00%	8.00%
4	Interest expense on residential customer deposits	L2 * L3	$ 1,399	$ 1,045	$ 268	$ 1,158	$ 3,870
	Non-residential customer deposit interest						
5	Non-residential customer deposits		$ 18,371	$ 17,265	$ 4,484	$ 16,685	$ 56,805
6	Interest rate on non-residential deposits		6.00%	6.00%	6.00%	6.00%	6.00%
7	Interest expense on non-residential customer deposits	L5 * L6	$ 1,102	$ 1,036	$ 269	$ 1,001	$ 3,408
8	Total interest expense on customer deposits	L4 + L7	$ 2,501	$ 2,081	$ 537	$ 2,159	$ 7,278

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
Adjustment IS-7 - Customer Service and Information Expense

To adjust customer service and information expense to (1) reflect year end wage rates and employee levels; (2) reflect FirstEnergy Service Company year end wage rates and employee levels; (3) include additional expense for the low income outreach program; (4) include additional expense for the electric vehicle rebate program; and (5) eliminate an allocated portion related to Penelec Rate District's New York jurisdiction. FE PA witness Jones is responsible for parts (3) and (4) of the adjustment.

Line	Description	Reference	Rate District				Total
			Met-Ed	Penelec	Penn Power	West Penn	FE PA
		(1)	(2)	(3)	(4)	(5)	(6)
1	Customer service & information expense per budget	p. 25-29, L9, col. 4	$ 6,959	$ 5,617	$ 1,669	$ 6,734	$ 20,979
	Payroll adjustment						
2	Adjust payroll expense to reflect year end employee levels, wage and salary rates	Adj. IS-4, SS 1, L22	5	3	2	10	20
3	Adjust FirstEnergy Service Company payroll expense allocated to FE PA to reflect year end employee levels, wage and salary rates	Adj. IS-4, SS 2, L11	8	9	2	19	38
4	Total payroll adjustment	L2 + L3	$ 13	$ 12	$ 4	$ 28	$ 58
5	Total before non-jurisdictional allocation	L1 + L4	$ 6,972	$ 5,629	$ 1,673	$ 6,762	$ 21,037
	Non-jurisdictional allocation						
6	Less: New York jurisdictional	-L5 * 0.6%	$ -	$ (34)	$ -	$ -	$ (34)
	Low income outreach program adjustment						
7	Adjust expense to reflect low income outreach program	FE PA witness Jones	$ 222	$ 211	$ 64	$ 266	$ 763
	Electric vehicle rebate program adjustment						
8	Adjust expense to reflect electric vehicle rebate program	FE PA witness Jones	$ 1,924	$ 2,292	$ 545	$ 2,719	$ 7,480
9	Total adjustment to customer service and information expense	SUM L4, L6 to L8	2,159	2,482	613	3,014	8,267
10	Adjusted customer service & information expense per budget	L1 + L9	$ 9,118	$ 8,099	$ 2,281	$ 9,747	$ 29,246

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
Adjustment IS-8 - Administrative and General Expense

To adjust administrative and general expense to (1) reflect year end wage rates and employee levels; (2) reflect FirstEnergy Service Company year end wage rates and employee levels; (3) reflect pension expense using the delayed recognition methodology; (4) reflect OPEB expense using the delayed recognition methodology; (5) reflect employee benefit expense at year end wage rates and employee levels; (6) eliminate an allocated portion related to West Penn Rate District's FERC jurisdiction; (7) eliminate an allocated portion related to Penelec Rate District's New York jurisdiction; and (8) include the normalization of rate case expenses over a three year period. FE PA witness Ashton is responsible for parts (3) and (4) of the adjustment.

			Rate District				Total
Line	Description	Reference	Met-Ed	Penelec	Penn Power	West Penn	FE PA
		(1)	(2)	(3)	(4)	(5)	(6)
1	Administrative & general expense per budget	p. 25-29, L10, col. 4	$ 41,036	$ 30,665	$ 11,503	$ 43,165	$ 126,370
	Payroll adjustment						
2	Adjust payroll expense to reflect year end employee levels, wage and salary rates	Adj. IS-4, SS 1, L23	2	4	4	10	20
3	Adjust FirstEnergy Service Company payroll expense allocated to FE PA to reflect year end employee levels, wage and salary rates	Adj. IS-4, SS 2, L12	42	47	9	43	140
4	Total payroll adjustment	L2 + L3	$ 44	$ 51	$ 13	$ 53	$ 160
	Pension adjustment						
5	Eliminate pension expense per budget		6,571	4,812	1,756	10,764	23,902
6	Include pension expense before delayed recognition	Exhibit TMA-1	(5,323)	(4,685)	(1,544)	(7,578)	(19,130)
7	Include delayed recognition of actuarial gains and losses	Exhibit TMA-1	16,783	19,356	5,524	5,755	47,419
8	Eliminate immediate recognition of actuarial gains and losses per budget		-	-	-	-	-
9	Total pension adjustment	SUM L5 to L8	$ 18,031	$ 19,484	$ 5,735	$ 8,941	$ 52,191
	OPEB adjustment						
10	Eliminate OPEB expense per budget		(1,703)	6,045	(172)	(987)	3,182
11	Include OPEB expense before delayed recognition	Exhibit TMA-2	1,665	(6,019)	161	753	(3,440)
12	Include delayed recognition of actuarial gains and losses	Exhibit TMA-2	2,386	(363)	264	184	2,471
13	Eliminate immediate recognition of actuarial gains and losses per budget		-	-	-	-	-
14	Total OPEB adjustment	SUM L10 to L13	$ 2,347	$ (337)	$ 254	$ (51)	$ 2,213
	Employee benefit adjustment						
15	Adjust employee benefit expenses	Adj. IS-8, SS 1, L14	$ 91	$ 79	$ 34	$ 96	$ 300
16	Total before non-jurisdictional allocation	SUM L1, L4, L9, L14 and L15	$ 61,549	$ 49,941	$ 17,539	$ 52,204	$ 181,234
	Non-jurisdictional allocation						
17	Eliminate FERC jurisdictional expense	-L16 * 0%	-	-	-	-	-
18	Less: New York jurisdictional	-L16 * 0.59%	-	(295)	-	-	(295)
19	Total non-jurisdictional adjustment	L17 + L18	$ -	$ (295)	$ -	$ -	$ (295)
	Rate case expense adjustment						
20	Rate case expenses to be incurred during current rate proceeding	Adj. IS-8, SS 2, L6	$ 234	$ 234	$ 77	$ 288	$ 833
21	Total adjustment to administrative and general expense	SUM L4, L9, L14, L15, L19 and L20	20,747	19,215	6,114	9,327	55,403
22	Adjusted administrative & general expense per budget	L1 + L21	$ 61,783	$ 49,881	$ 17,617	$ 52,492	$ 181,773

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
Adjustment IS-8 - Supporting Schedule 1 - Adjustment to Employee Benefit Expenses

To determine the normalized costs associated with providing employee benefits related to the increased O&M payroll expense reflected in Adjustment IS-4, Supporting Schedule 1.

Line	Description	Reference	Rate District				Total FE PA
			Met-Ed	Penelec	Penn Power	West Penn	
		(1)	(2)	(3)	(4)	(5)	(6)
	Benefits expense to total payroll expense						
1	Workers Compensation	II-D-10 attachments, L7	$ 320	$ 387	$ 99	$ 348	$ 1,154
2	Pension costs - normalized	II-D-10 attachments, L8 + Adj. IS-8, L9	13,804	15,852	4,480	413	34,549
3	OPEB costs - normalized	II-D-10 attachments, L9 + Adj. IS-8, L14	3,994	(7,147)	389	748	(2,017)
4	Medical insurance	II-D-10 attachments, L11	14,167	8,685	2,719	6,231	31,803
5	Savings plan	II-D-10 attachments, L14	2,341	2,636	770	2,888	8,635
6	Other	II-D-10 attachments	1,274	1,551	23	1,529	4,378
7	Total benefit expense	SUM L1 to L6	$ 35,899	$ 21,965	$ 8,479	$ 12,156	$ 78,500
8	Total payroll expense	Adj. IS-4, SS 1, L1	83,421	91,570	22,710	79,842	277,544
9	Effective benefit rate	L7 / L8	43.03%	23.99%	37.34%	15.23%	28.28%
10	Payroll adjustment	Adj. IS-4, SS 1, L14	473	705	257	1,488	2,923
11	Benefit adjustment	L9 * L10	204	169	96	227	695
12	Adjusted employee benefits per budget	L7 + L11	$ 36,103	$ 22,134	$ 8,575	$ 12,383	$ 79,196
13	O&M allocation percentage	Adj. IS-4, SS 1, L16	44.80%	46.50%	35.30%	42.40%	
14	O&M benefit adjustment	L11 * L13	$ 91	$ 79	$ 34	$ 96	$ 300

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
Adjustment IS-8 - Supporting Schedule 2 - Rate Case Expenses

To provide a schedule of rate case expenses and determine the normalization of those expenses over a three-year period.

Line	Description	Reference	Rate District				Total FE PA
			Met-Ed	Penelec	Penn Power	West Penn	
		(1)	(2)	(3)	(4)	(5)	(6)
1	External legal expenses		$ 424	$ 423	$ 122	$ 531	$ 1,500
2	Total expert witness expenses		193	192	84	231	700
3	Other expenses [(A)]		84	88	26	103	300
4	Total rate case expenses	L1 to L3	$ 701	$ 703	$ 232	$ 865	$ 2,500
5	Recovery period		3	3	3	3	3
6	Annual rate case expense recovery	L4 / L5	$ 234	$ 234	$ 77	$ 288	$ 833

Note:

(A) Other expenses include but are not limited to:
copying
postage and courier services
public input hearing costs such as cost of facilities, travel, hotel, and meal
customer notification cost such as newspaper notices and bill inserts
transcripts
evidentiary hearing costs such as travel, hotel, and meals

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
Adjustment IS-9 - Depreciation Expense

To adjust depreciation expense to (1) reflect the application of equal life group ("ELG") method depreciation rates, as supported by FE PA witness Spanos, on adjusted plant in service; (2) restate cot of removal / net salvage expense on a five-year average basis; and (3) eliminate an allocated portion of cost of removal / net salvage expense related to Penelec Rate District's New York jurisdiction.

Line	Description	Reference	Rate District				Total FE PA
			Met-Ed	Penelec	Penn Power	West Penn	
		(1)	(2)	(3)	(4)	(5)	(6)
	Depreciation expense adjustment						
1	Depreciation expense budget	p. 25-29, L11, col. 4	$ 90,897	$ 95,328	$ 27,027	$ 103,487	$ 316,738
2	Less: Cost of removal / salvage expense budget		(16,037)	(17,925)	(5,207)	(16,783)	(55,952)
3	Depreciation expense per budget	L1+ L2	$ 74,860	$ 77,403	$ 21,820	$ 86,704	$ 260,786
4	Include depreciation expense on adjusted plant in service	Adj. IS-9, SS 1, col. 3	99,060	107,649	28,404	102,325	337,438
5	Adjustment to depreciation expense	L4 - L3	$ 24,201	$ 30,246	$ 6,584	$ 15,621	$ 76,652
	Cost of removal / salvage adjustment						
6	Cost of removal / salvage expense budget	-L2	$ 16,037	$ 17,925	$ 5,207	$ 16,783	$ 55,952
7	2019 cost of removal / salvage expense		$ 11,454	$ 12,129	$ 5,822	$ 17,970	$ 47,374
8	2020 cost of removal / salvage expense		13,677	13,152	4,922	24,147	55,898
9	2021 cost of removal / salvage expense		13,921	17,502	4,449	13,460	49,332
10	2022 cost of removal / salvage expense		15,087	12,915	5,319	15,892	49,214
11	2023 cost of removal / salvage expense		16,248	16,579	5,567	15,639	54,033
12	Total	SUM L7 to L11	$ 70,387	$ 72,278	$ 26,079	$ 87,108	$ 255,852
13	Average cost of removal / salvage expense	L12 / 5	14,078	14,456	5,216	17,422	51,170
14	Adjustment to cost of removal / salvage expense	L13 - L6	$ (1,960)	$ (3,469)	$ 9	$ 638	$ (4,782)
15	Total before non-jurisdictional allocation	L6 + L14	$ 14,078	$ 14,456	$ 5,216	$ 17,422	$ 51,170
	Non-jurisdictional allocation						
16	Less: New York jurisdictional	-L15 * 0.55%	$ -	$ (80)	$ -	$ -	$ (80)
17	Total adjustment to depreciation expense	L5 + L14 + L16	22,241	26,698	6,593	16,259	71,791
18	Adjusted depreciation expense per budget	L1 + L17	$ 113,138	$ 122,025	$ 33,620	$ 119,746	$ 388,529

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
Adjustment 9 - Supporting Schedule 1 - Total FE PA Depreciation Expense

To adjust depreciation expense to (1) reflect ELG rates, as supported by FE PA witness Spanos, on adjusted plant in service.

Line	Acct No.	Description	Plant in Service, as adjusted	Accrual Rate	Depreciation Expense
			(1)	(2)	(3)
		INTANGIBLE PLANT			
1	303	Miscellaneous intangible plant	$ 372,106	5.83%	$ 21,712
2		Subtotal - Intangible plant	$ 372,106	5.83%	$ 21,712
		TRANSMISSION PLANT			
3	350.2	Land rights	$ 79,469	1.30%	$ 1,036
4	352	Structures and improvements	-	0.00%	-
5	353	Station equipment	-	0.00%	-
6	354	Towers and fixtures	-	0.00%	-
7	355	Poles and fixtures	-	0.00%	-
8	356	Overhead conductors and devices	-	0.00%	-
9	357	Underground conduit	-	0.00%	-
10	358	Underground conductors and devices	-	0.00%	-
11	359	Roads and trails	-	0.00%	-
12	359.1	Asset retirement costs for transmission plant	-	0.00%	-
13		Subtotal - Transmission plant	$ 79,469	1.30%	$ 1,036
		DISTRIBUTION PLANT			
14	360.2	Land rights	$ 61,577	0.75%	$ 460
15	361	Structures and improvements	66,292	1.29%	858
16	362	Station equipment	1,365,728	1.90%	25,987
17	363	Energy storage equipment	-	0.00%	-
18	364	Poles, towers and fixtures	2,106,411	1.75%	36,928
19	365	Overhead conductors and devices	3,662,497	2.28%	83,379
20	366	Underground conduit	115,112	1.60%	1,842
21	367	Underground conductors and devices	1,017,252	2.26%	22,940
22	368	Line transformers	1,687,790	2.57%	43,324
23	369	Services	542,874	1.79%	9,708
24	370	Meters	571,599	7.72%	44,132
25	371	Installations on customers' premises	47,497	1.58%	752
26	372	Leased property on customers' premises	493	0.51%	2
27	373	Street lighting and signal systems	135,797	6.51%	8,846
28	374	Asset retirement costs for distribution plant	-	0.00%	-
29		Subtotal - Distribution plant	$ 11,380,919	2.45%	$ 279,158
		GENERAL PLANT			
30	389.2	Land rights	$ 332	1.22%	$ 4
31	390	Structures and improvements	410,856	3.55%	14,584
32	391	Office furniture and equipment	36,759	15.59%	5,730
33	392	Transportation equipment	31,028	7.66%	2,378
34	393	Stores equipment	309	3.09%	10
35	394	Tools, shop and garage equipment	57,210	5.04%	2,882
36	395	Laboratory equipment	660	2.03%	13
37	396	Power operated equipment	7,975	1.58%	126
38	397	Communication equipment	127,846	7.67%	9,802
39	398	Miscellaneous equipment	156	1.90%	3
40	399	Other tangible property	-	0.00%	-
41	399.1	Asset retirement costs for general plant	-	0.00%	-
42		Subtotal - General plant	$ 673,132	5.28%	$ 35,532
43		Total - Electric plant in service	$ 12,505,626	2.70%	$ 337,438

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
Adjustment 9 - Supporting Schedule 1A - FE PA Met-Ed Rate District Depreciation Expense

To adjust depreciation expense to (1) reflect ELG rates, as supported by FE PA witness Spanos, on adjusted plant in service.

Line	Acct No.	Description	Plant in Service, as adjusted	Accrual Rate	Depreciation Expense
			(1)	(2)	(3)
		INTANGIBLE PLANT			
1	303	Miscellaneous intangible plant	$ 105,061	4.82%	$ 5,067
2		Subtotal - Intangible plant	$ 105,061	4.82%	$ 5,067
		TRANSMISSION PLANT			
3	350.2	Land rights	$ 26,938	1.34%	$ 361
4	352	Structures and improvements	-	0.00%	-
5	353	Station equipment	-	0.00%	-
6	354	Towers and fixtures	-	0.00%	-
7	355	Poles and fixtures	-	0.00%	-
8	356	Overhead conductors and devices	-	0.00%	-
9	357	Underground conduit	-	0.00%	-
10	358	Underground conductors and devices	-	0.00%	-
11	359	Roads and trails	-	0.00%	-
12	359.1	Asset retirement costs for transmission plant	-	0.00%	-
13		Subtotal - Transmission plant	$ 26,938	1.34%	$ 361
		DISTRIBUTION PLANT			
14	360.2	Land rights	$ 28,933	0.50%	$ 144
15	361	Structures and improvements	18,103	1.35%	245
16	362	Station equipment	364,453	1.92%	6,982
17	363	Energy storage equipment	-	0.00%	-
18	364	Poles, towers and fixtures	607,046	1.94%	11,761
19	365	Overhead conductors and devices	1,025,151	2.60%	26,632
20	366	Underground conduit	35,459	1.60%	567
21	367	Underground conductors and devices	358,421	2.23%	7,976
22	368	Line transformers	523,357	2.58%	13,500
23	369	Services	201,488	2.00%	4,022
24	370	Meters	150,008	7.96%	11,938
25	371	Installations on customers' premises	4,862	1.64%	80
26	372	Leased property on customers' premises	-	0.00%	-
27	373	Street lighting and signal systems	20,970	4.99%	1,046
28	374	Asset retirement costs for distribution plant	-	0.00%	-
29		Subtotal - Distribution plant	$ 3,338,252	2.54%	$ 84,894
		GENERAL PLANT			
30	389.2	Land rights	$ 18	0.37%	$ 0
31	390	Structures and improvements	156,010	3.26%	5,082
32	391	Office furniture and equipment	7,237	17.26%	1,249
33	392	Transportation equipment	6,099	7.32%	446
34	393	Stores equipment	38	2.38%	1
35	394	Tools, shop and garage equipment	13,706	3.94%	540
36	395	Laboratory equipment	86	0.00%	-
37	396	Power operated equipment	1,249	2.37%	30
38	397	Communication equipment	31,274	4.44%	1,389
39	398	Miscellaneous equipment	67	2.10%	1
40	399	Other tangible property	-	0.00%	-
41	399.1	Asset retirement costs for general plant	-	0.00%	-
42		Subtotal - General plant	$ 215,783	4.05%	$ 8,738
43		Total - Electric plant in service	$ 3,686,034	2.69%	$ 99,060

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
Adjustment 9 - Supporting Schedule 1B - FE PA Penelec Rate District Depreciation Expense

To adjust depreciation expense to (1) reflect ELG rates, as supported by FE PA witness Spanos, on adjusted plant in service.

Line	Acct No.	Description	Plant in Service, as adjusted	Accrual Rate	Depreciation Expense
			(1)	(2)	(3)
		INTANGIBLE PLANT			
1	303	Miscellaneous intangible plant	$ 115,966	6.16%	$ 7,146
2		Subtotal - Intangible plant	$ 115,966	6.16%	$ 7,146
		TRANSMISSION PLANT			
3	350.2	Land rights	$ 12,640	1.51%	$ 191
4	352	Structures and improvements	-	0.00%	-
5	353	Station equipment	-	0.00%	-
6	354	Towers and fixtures	-	0.00%	-
7	355	Poles and fixtures	-	0.00%	-
8	356	Overhead conductors and devices	-	0.00%	-
9	357	Underground conduit	-	0.00%	-
10	358	Underground conductors and devices	-	0.00%	-
11	359	Roads and trails	-	0.00%	-
12	359.1	Asset retirement costs for transmission plant	-	0.00%	-
13		Subtotal - Transmission plant	$ 12,640	1.51%	$ 191
		DISTRIBUTION PLANT			
14	360.2	Land rights	$ 15,524	0.83%	$ 129
15	361	Structures and improvements	18,810	1.21%	228
16	362	Station equipment	428,156	1.96%	8,398
17	363	Energy storage equipment	-	0.00%	-
18	364	Poles, towers and fixtures	743,467	1.68%	12,504
19	365	Overhead conductors and devices	1,308,065	2.21%	28,929
20	366	Underground conduit	46,559	1.57%	729
21	367	Underground conductors and devices	270,125	2.51%	6,793
22	368	Line transformers	497,717	2.68%	13,336
23	369	Services	143,210	1.72%	2,463
24	370	Meters	151,548	7.99%	12,116
25	371	Installations on customers' premises	28,503	1.38%	392
26	372	Leased property on customers' premises	195	0.07%	0
27	373	Street lighting and signal systems	51,507	7.31%	3,767
28	374	Asset retirement costs for distribution plant	-	0.00%	-
29		Subtotal - Distribution plant	$ 3,703,387	2.42%	$ 89,785
		GENERAL PLANT			
30	389.2	Land rights	$ 21	0.00%	$ -
31	390	Structures and improvements	101,566	3.14%	3,193
32	391	Office furniture and equipment	8,304	16.69%	1,386
33	392	Transportation equipment	11,173	6.60%	738
34	393	Stores equipment	25	0.00%	-
35	394	Tools, shop and garage equipment	19,185	4.49%	862
36	395	Laboratory equipment	169	0.00%	-
37	396	Power operated equipment	5,070	0.52%	27
38	397	Communication equipment	45,992	9.39%	4,321
39	398	Miscellaneous equipment	71	2.23%	2
40	399	Other tangible property	-	0.00%	-
41	399.1	Asset retirement costs for general plant	-	0.00%	-
42		Subtotal - General plant	$ 191,576	5.50%	$ 10,527
43		Total - Electric plant in service	$ 4,023,569	2.68%	$ 107,649

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
Adjustment 9 - Supporting Schedule 1C - FE PA Penn Power Rate District Depreciation Expense

To adjust depreciation expense to (1) reflect ELG rates, as supported by FE PA witness Spanos, on adjusted plant in service.

Line	Acct No.	Description	Plant in Service, as adjusted	Accrual Rate	Depreciation Expense
			(1)	(2)	(3)
		INTANGIBLE PLANT			
1	303	Miscellaneous intangible plant	$ 25,253	5.99%	$ 1,513
2		Subtotal - Intangible plant	$ 25,253	5.99%	$ 1,513
		TRANSMISSION PLANT			
3	350.2	Land rights	$ 8,433	0.00%	$ -
4	352	Structures and improvements	-	0.00%	-
5	353	Station equipment	-	0.00%	-
6	354	Towers and fixtures	-	0.00%	-
7	355	Poles and fixtures	-	0.00%	-
8	356	Overhead conductors and devices	-	0.00%	-
9	357	Underground conduit	-	0.00%	-
10	358	Underground conductors and devices	-	0.00%	-
11	359	Roads and trails	-	0.00%	-
12	359.1	Asset retirement costs for transmission plant	-	0.00%	-
13		Subtotal - Transmission plant	$ 8,433	0.00%	$ -
		DISTRIBUTION PLANT			
14	360.2	Land rights	$ 5,803	0.00%	$ -
15	361	Structures and improvements	5,018	1.27%	64
16	362	Station equipment	128,359	2.58%	3,310
17	363	Energy storage equipment	-	0.00%	-
18	364	Poles, towers and fixtures	168,503	1.82%	3,073
19	365	Overhead conductors and devices	286,376	2.19%	6,271
20	366	Underground conduit	8,314	1.42%	118
21	367	Underground conductors and devices	118,467	2.31%	2,734
22	368	Line transformers	143,910	2.90%	4,168
23	369	Services	48,938	1.27%	619
24	370	Meters	53,590	7.45%	3,994
25	371	Installations on customers' premises	4,092	1.75%	72
26	372	Leased property on customers' premises	-	0.00%	-
27	373	Street lighting and signal systems	9,201	5.95%	548
28	374	Asset retirement costs for distribution plant	-	0.00%	-
29		Subtotal - Distribution plant	$ 980,572	2.55%	$ 24,971
		GENERAL PLANT			
30	389.2	Land rights	$ 0	0.00%	$ -
31	390	Structures and improvements	11,972	1.89%	226
32	391	Office furniture and equipment	1,988	16.23%	323
33	392	Transportation equipment	1,809	8.05%	146
34	393	Stores equipment	27	0.36%	0
35	394	Tools, shop and garage equipment	3,938	4.15%	164
36	395	Laboratory equipment	22	5.77%	1
37	396	Power operated equipment	1,392	4.75%	66
38	397	Communication equipment	11,598	8.57%	994
39	398	Miscellaneous equipment	8	0.00%	-
40	399	Other tangible property	-	0.00%	-
41	399.1	Asset retirement costs for general plant	-	0.00%	-
42		Subtotal - General plant	$ 32,753	5.86%	$ 1,920
43		Total - Electric plant in service	$ 1,047,012	2.71%	$ 28,404

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
Adjustment 9 - Supporting Schedule 1D - FE PA West Penn Rate District Depreciation Expense

To adjust depreciation expense to (1) reflect ELG rates, as supported by FE PA witness Spanos, on adjusted plant in service.

Line	Acct No.	Description	Plant in Service, as adjusted	Accrual Rate	Depreciation Expense
			(1)	(2)	(3)
		INTANGIBLE PLANT			
1	303	Miscellaneous intangible plant	$ 125,825	6.35%	$ 7,986
2		Subtotal - Intangible plant	$ 125,825	6.35%	$ 7,986
		TRANSMISSION PLANT			
3	350.2	Land rights	$ 31,457	1.54%	$ 484
4	352	Structures and improvements	-	0.00%	-
5	353	Station equipment	-	0.00%	-
6	354	Towers and fixtures	-	0.00%	-
7	355	Poles and fixtures	-	0.00%	-
8	356	Overhead conductors and devices	-	0.00%	-
9	357	Underground conduit	-	0.00%	-
10	358	Underground conductors and devices	-	0.00%	-
11	359	Roads and trails	-	0.00%	-
12	359.1	Asset retirement costs for transmission plant	-	0.00%	-
13		Subtotal - Transmission plant	$ 31,457	1.54%	$ 484
		DISTRIBUTION PLANT			
14	360.2	Land rights	$ 11,317	1.65%	$ 187
15	361	Structures and improvements	24,361	1.32%	321
16	362	Station equipment	444,759	1.64%	7,296
17	363	Energy storage equipment	-	0.00%	-
18	364	Poles, towers and fixtures	587,396	1.63%	9,589
19	365	Overhead conductors and devices	1,042,904	2.07%	21,547
20	366	Underground conduit	24,780	1.73%	428
21	367	Underground conductors and devices	270,239	2.01%	5,436
22	368	Line transformers	522,805	2.36%	12,319
23	369	Services	149,237	1.75%	2,605
24	370	Meters	216,452	7.43%	16,083
25	371	Installations on customers' premises	10,039	2.07%	208
26	372	Leased property on customers' premises	298	0.79%	2
27	373	Street lighting and signal systems	54,120	6.44%	3,485
28	374	Asset retirement costs for distribution plant	-	0.00%	-
29		Subtotal - Distribution plant	$ 3,358,708	2.37%	$ 79,507
		GENERAL PLANT			
30	389.2	Land rights	$ 293	1.36%	$ 4
31	390	Structures and improvements	141,308	4.30%	6,083
32	391	Office furniture and equipment	19,229	14.42%	2,772
33	392	Transportation equipment	11,946	8.78%	1,048
34	393	Stores equipment	219	3.90%	9
35	394	Tools, shop and garage equipment	20,381	6.46%	1,317
36	395	Laboratory equipment	384	3.17%	12
37	396	Power operated equipment	265	1.52%	4
38	397	Communication equipment	38,982	7.95%	3,098
39	398	Miscellaneous equipment	11	0.00%	-
40	399	Other tangible property	-	0.00%	-
41	399.1	Asset retirement costs for general plant	-	0.00%	-
42		Subtotal - General plant	$ 233,020	6.16%	$ 14,347
43		Total - Electric plant in service	$ 3,749,010	2.73%	$ 102,325

FirstEnergy Pennsylvania Electric Company
FPFTY ending December 31, 2025
($ in Thousands)
Adjustment IS-10 - Amortization Expense

To adjust amortization expense to (1) eliminate amortization on riders rolled into base rates; (2) eliminate storm reserve amortization per the income statement; (3) eliminate deferrals associated with asst retirement obligation accretion and depreciation per the income statement; (4) eliminate amortizations related to West Penn Rate District's FERC jurisdiction; (5) include amortization of the storm reserve accounts balance at the end of the FTY; (6) include amortization of the extraordinary storm balance; (7) include amortization of the COVID-19 regulatory asset; (8) include amortization of the streetlighting costs, as supported by FE PA witness Kehl; and (9) to include the amortization of the Rate Districts' Verizon complaints, as supported by FE PA witness Savage.

Line	Description	Reference	Rate District				Total
			Met-Ed	Penelec	Penn Power	West Penn	FE PA
		(1)	(2)	(3)	(4)	(5)	(6)
1	Amortization expense per budget	p. 25-29, L12 col. 4	$ (9,734)	$ (4,422)	$ (646)	$ (2,531)	$ (17,332)
	Eliminate amortizations per budget						
2	Eliminate DSIC rider amortization		-	-	-	-	-
3	Eliminate TCJA rider amortization		-	-	-	-	-
4	Eliminate SMT rider deferral		(1,583)	5	(525)	(572)	(2,674)
5	Eliminate STAS deferral		-	-	-	-	-
6	Eliminate storm reserve deferral		11,203	4,069	1,136	2,999	19,408
7	Eliminate deferred accretion / depreciation expense		114	348	34	104	599
8	Eliminate amortizations related to West Penn Rate District's FERC jurisdiction		-	-	-	-	-
9	Total eliminated amortizations	SUM L2 to L8	$ 9,734	$ 4,422	$ 646	$ 2,531	$ 17,332
	Amortize storm reserve balance over 3 years						
10	Storm reserve balance	Adj. RB-5, L1 + L2	99,847	45,279	20,582	42,724	208,432
11	Amortization period		3	3	3	3	3
12	Storm reserve amortization expense		$ 33,282	$ 15,093	$ 6,861	$ 14,241	$ 69,477
	Amortize extraordinary storm damage balance over 3						
13	Extraordinary storm balance	Adj. RB-5, L5	33,572	8,176	19,950	23,396	85,094
14	Amortization period		3	3	3	3	3
15	Extraordinary storm amortization expense		$ 11,191	$ 2,725	$ 6,650	$ 7,799	$ 28,365
	Amortize COVID-19 regulatory asset balance over 3 years						
16	COVID-19 regulatory asset amortization expense	Adj. IS-10, SS 1, L11	$ 2,108	$ 3,518	$ 1,193	$ 3,308	$ 10,128
	Amortize streetlight regulatory asset balance over 5 years						
17	Streetlight regulatory asset balance	FE PA witness Kehl	8,304	22,480	1,382	14,537	46,703
18	Amortization period		5	5	5	5	5
19	Streetlight regulatory asset amortization expense		$ 1,661	$ 4,496	$ 276	$ 2,907	$ 9,341
	Amortize Verizon complaints over 3 years						
20	Verizon complaint amounts	Exhibit JMS-4	CONFIDENTIAL INFORMATION REDACTED				
21	Amortization period		3	3	3	3	3
22	Verizon complaint amortization expense		CONFIDENTIAL INFORMATION REDACTED				
23	Total adjustment to amortization expense	SUM L9, L12, L15, L16, L19 and L22	61,634	34,809	16,042	30,786	143,272
24	Adjusted amortization expense per budget	L1 + L23	$ 51,901	$ 30,387	$ 15,396	$ 28,256	$ 125,940

FirstEnergy Pennsylvania Electric Company
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($ in Thousands)
Adjustment IS-10 - Supporting Schedule 1 - COVID-19 Expenses

To provide a schedule of COVID-19 expenses incurred by the company and determine the amortization of those expenses over a three-year period.

Line	Description	Reference	Rate District				Total FE PA
			Met-Ed	Penelec	Penn Power	West Penn	
		(1)	(2)	(3)	(4)	(5)	(6)
1	Incremental uncollectible accounts expense		$ 3,419	$ 7,368	$ 2,813	$ 6,685	$ 20,285
2	Late payment charge waivers		2,568	2,828	676	2,831	8,903
3	Reconnect charge waivers		9	4	3	11	27
4	Bill assistance media campaign		265	291	73	331	960
5	Postage		38	38	9	41	127
6	Customer mailings		17	17	4	19	58
7	Outbound dialing campaign		5	5	1	5	16
8	Emergency rental assistance program outbound dialing campaign		2	2	1	2	7
9	Total COVID-19 expenses	SUM L1 to L8	$ 6,323	$ 10,554	$ 3,580	$ 9,925	30,383
10	Recovery period		3	3	3	3	3
11	COVID-19 regulatory asset amortization expense	L9 / L10	$ 2,108	$ 3,518	$ 1,193	$ 3,308	$ 10,128

FirstEnergy Pennsylvania Electric Company
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($ in Thousands)
Adjustment IS-11 - Taxes Other Than Income Tax Expense

To adjust taxes other than income to (1) reflect normalized sales revenues in gross receipts tax expense; (2) reflect year end wage rates and employee levels in payroll tax expense; (3) reflect PURTA tax expense consistent with the PURTA determination received in August 2023; and (4) eliminate non-jurisdictional real estate tax expense.

Line	Description	Reference	Rate District				Total
			Met-Ed	Penelec	Penn Power	West Penn	FE PA
		(1)	(2)	(3)	(4)	(5)	(6)
1	Taxes other than income tax expense per budget	p. 25-29, L13, col. 4	$ 32,856	$ 32,586	$ 8,423	$ 29,772	$ 103,637
	Taxes other than income tax expense per budget						
2	Gross receipts tax ("GRT") expense per budget		$ 73,921	$ 67,289	$ 20,617	$ 81,409	$ 243,235
3	Less: GRT on riders retained		(46,179)	(39,063)	(13,117)	(56,033)	(154,393)
4	Base rates related GRT	L2 + L3	27,742	28,226	7,499	25,376	88,843
5	Federal and State payroll taxes		1,936	2,100	388	2,006	6,429
6	PURTA tax		2,623	1,762	455	2,179	7,019
7	Real estate tax		434	374	81	204	1,093
8	Sales & Use tax		122	123	-	7	252
9	Other tax		-	1	0	-	1
10	Total taxes other than income tax expense per budget	SUM L4 to L9	$ 32,856	$ 32,586	$ 8,423	$ 29,772	$ 103,637
	GRT adjustment						
11	Normalized sales revenue	Adj. IS-2, L14	$ 468,656	$ 471,592	$ 126,902	$ 428,055	$ 1,495,204
12	Gross receipts tax rate		5.90%	5.90%	5.90%	5.90%	5.90%
13	GRT on normalized sales	L11 * L12	$ 27,651	$ 27,824	$ 7,487	$ 25,255	$ 88,217
14	Less: GRT expense per budget	-L4	(27,742)	(28,226)	(7,499)	(25,376)	(88,843)
15	Adjustment to GRT	L13 + L14	$ (91)	$ (402)	$ (12)	$ (121)	$ (626)
	Payroll tax adjustment						
16	Adjustment to payroll tax	Adj. IS-11, SS 1, L8	$ 15	$ 23	$ 6	$ 45	$ 89
	PURTA tax adjustment						
17	PURTA tax determination issued 08/2023		$ 2,310	$ 1,668	$ 402	$ 1,720	$ 6,100
18	Less: PURTA tax expense per budget	-L6	(2,623)	(1,762)	(455)	(2,179)	(7,019)
19	Adjustment to PURTA tax	L17 + L18	$ (313)	$ (94)	$ (53)	$ (459)	$ (918)
	Real Estate tax adjustment						
20	PA jurisdictional real estate taxes		$ 434	$ 188	$ 80	$ 186	$ 888
21	Less: real estate tax per budget	-L7	(434)	(374)	(81)	(204)	(1,093)
22	Eliminate non-jurisdictional real estate taxes	L20 + L21	$ -	$ (186)	$ (1)	$ (18)	$ (205)
23	Total adjustment to taxes other than income tax	L15 + L16 + L19 + L22	(389)	(658)	(59)	(553)	(1,660)
24	Adjusted taxes other than income tax expense per budget	L1 + L23	$ 32,467	$ 31,928	$ 8,364	$ 29,219	$ 101,977

FirstEnergy Pennsylvania Electric Company
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($ in Thousands)
Adjustment IS-11 - Supporting Schedule 1 - Payroll Tax Expense

To determine the additional payroll tax expense associated with the increased O&M payroll expense reflected in Adjustment IS-4, Supporting Schedule 1.

Line	Description	Reference	Rate District				Total FE PA
			Met-Ed	Penelec	Penn Power	West Penn	
		(1)	(2)	(3)	(4)	(5)	(6)
1	Payroll expense per budget	Adj. IS-4, SS 1, L1	$ 83,421	$ 91,570	$ 22,710	$ 79,842	$ 277,544
2	Total payroll tax expense per budget	Adj. IS-11, L5	5,897	6,495	1,597	5,640	19,628
3	Effective payroll tax rate	L2 / L1	7.07%	7.09%	7.03%	7.06%	
4	Total payroll as adjusted	Adj. IS-4, SS 1, L15	$ 83,894	$ 92,275	$ 22,967	$ 81,331	$ 280,467
5	Payroll tax on normalized payroll	L3 * L4	5,930	6,545	1,615	5,745	19,835
6	Payroll tax adjustment	L5 - L2	$ 33	$ 50	$ 18	$ 105	$ 207
7	O&M allocation percentage	Adj. IS-4, SS 1, L16	44.80%	46.50%	35.30%	42.40%	
8	Adjustment for payroll tax	L6 * L7	$ 15	$ 23	$ 6	$ 45	$ 89

FirstEnergy Pennsylvania Electric Company
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($ in Thousands)
Adjustment IS-12 - State and Federal Income Taxes at Pro Forma Present Rates

To calculate the federal and state income taxes on the pro forma adjusted revenue and expense at present rates as shown in column 6 of FE PA and its Rate Districts' income statements.

Line	Description	Reference	Rate District				Total FE PA
			Met-Ed	Penelec	Penn Power	West Penn	
		(1)	(2)	(3)	(4)	(5)	(6)
	Pro forma adjusted net income before income taxes at present rates						
1	Revenue	p. 25-29, L4, col. 6	$ 495,976	$ 496,804	$ 132,422	$ 444,346	$ 1,569,548
2	Operating expenses	p. 25-29, L14, col. 6	413,905	392,618	119,178	388,477	1,314,178
3	Operating income before income tax	L1- L2	$ 82,071	$ 104,186	$ 13,244	$ 55,869	$ 255,371
	Interest expense						
4	Rate base	p. 4-5	$ 2,154,022	$ 2,277,823	$ 644,733	$ 2,095,780	$ 7,172,358
5	Weighted cost of debt	p.3, L1, col. 5	2.11%	2.11%	2.11%	2.11%	2.11%
6	Interest expense	L4 * L5	$ 45,450	$ 48,062	$ 13,604	$ 44,221	$ 151,337
7	Net income before income taxes	L3 - L6	$ 36,621	$ 56,124	$ (360)	$ 11,648	$ 104,034
	Current state income tax at present rates						
8	Pro forma book depreciation	Adj. IS-9, L4	$ 99,060	$ 107,649	$ 28,404	$ 102,325	$ 337,438
9	Federal accelerated tax depreciation		46,369	59,935	14,692	73,249	194,244
10	State accelerated tax depreciation		5,899	5,293	1,752	4,064	17,008
11	State tax depreciation (over) / under book	L8 - SUM L9 to L10	$ 46,792	$ 42,421	$ 11,960	$ 25,013	$ 126,186
12	Pro forma net salvage amortization	Adj. IS-9, L13 + L16	14,078	14,376	5,216	17,422	$ 51,091
13	Tax cost of removal / salvage		(15,013)	(17,002)	(5,078)	(19,053)	(56,147)
14	Tax basis repairs		(46,705)	(40,097)	(19,545)	(27,943)	(134,290)
15	Casualty losses		(10,300)	(7,800)	(2,700)	(14,000)	(34,800)
16	Section 263A deductions / A&G costs capitalized		(25,382)	(30,670)	(6,643)	(12,804)	(75,498)
17	Capitalized benefits		(5,677)	(4,919)	(1,502)	(5,313)	(17,411)
18	Other (AFUDC debt, CIAC, Capitalized interest)		5,287	5,059	1,972	12,347	24,665
19	State taxable income	L7 + SUM L11 to L18	$ (299)	$ 17,491	$ (16,679)	$ (12,683)	$ (12,170)
20	State income tax rate		7.99%	7.99%	7.99%	7.99%	7.99%
21	State income tax expense at present rates	L19 * L20	$ (24)	$ 1,398	$ (1,333)	$ (1,013)	$ (972)
	Current federal income tax at present rates						
22	State taxable income	L19	$ (299)	$ 17,491	$ (16,679)	$ (12,683)	$ (12,170)
23	Plus: state accelerated tax depreciation	L10	5,899	5,293	1,752	4,064	17,008
24	Less: state income tax	-L21	24	(1,398)	1,333	1,013	972
25	Federal taxable income	SUM L22 to L24	$ 5,624	$ 21,387	$ (13,595)	$ (7,606)	$ 5,810
26	Federal income tax rate		21%	21%	21%	21%	21%
27	Federal income tax expense at pro forma present rates	L25 * L26	$ 1,181	$ 4,491	$ (2,855)	$ (1,597)	$ 1,220

FirstEnergy Pennsylvania Electric Company
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($ in Thousands)
Adjustment IS-12 - Supporting Schedule 1 - State and Federal Income Taxes at Proposed Rates

To calculate the federal and state income taxes on the pro forma adjusted revenue and expense at proposed rates as shown in column 8 of FE PA and its Rate Districts' income statements.

Line	Description	Reference	Rate District				Total FE PA
			Met-Ed	Penelec	Penn Power	West Penn	
		(1)	(2)	(3)	(4)	(5)	(6)
	Pro forma adjusted net income before income taxes at proposed rates						
1	Revenue	p. 25-29, L4, col. 8	$ 640,670	$ 637,213	$ 187,088	$ 617,768	$ 2,082,740
2	Operating expenses	p. 25-29, L14, col. 8	424,449	402,986	123,080	400,722	1,351,237
3	Operating income before income tax	L1- L2	$ 216,221	$ 234,227	$ 64,008	$ 217,046	$ 731,503
	Interest expense						
4	Rate base	p. 4-5	$ 2,154,022	$ 2,277,823	$ 644,733	$ 2,095,780	$ 7,172,358
5	Weighted cost of debt	p.3, L1, col. 5	2.11%	2.11%	2.11%	2.11%	2.11%
6	Interest expense	L4 * L5	$ 45,450	$ 48,062	$ 13,604	$ 44,221	$ 151,337
7	Net income before income taxes	L3 - L6	$ 170,771	$ 186,165	$ 50,404	$ 172,825	$ 580,166
	Current state income tax at proposed rates						
8	Pro forma book depreciation	Adj. IS-9, L4	$ 99,060	$ 107,649	$ 28,404	$ 102,325	$ 337,438
9	Federal accelerated tax depreciation		46,369	59,935	14,692	73,249	194,244
10	State accelerated tax depreciation		5,899	5,293	1,752	4,064	17,008
11	State tax depreciation (over) / under book	L8 - SUM L9 to L10	$ 46,792	$ 42,421	$ 11,960	$ 25,013	$ 126,186
12	Pro forma net salvage amortization	Adj. IS-9, L13 + L16	14,078	14,376	5,216	17,422	$ 51,091
13	Tax cost of removal / salvage		(15,013)	(17,002)	(5,078)	(19,053)	(56,147)
14	Tax basis repairs		(46,705)	(40,097)	(19,545)	(27,943)	(134,290)
15	Casualty losses		(10,300)	(7,800)	(2,700)	(14,000)	(34,800)
16	Section 263A deductions / A&G costs capitalized		(25,382)	(30,670)	(6,643)	(12,804)	(75,498)
17	Capitalized benefits		(5,677)	(4,919)	(1,502)	(5,313)	(17,411)
18	Other (AFUDC debt, CIAC, Capitalized interest)		5,287	5,059	1,972	12,347	24,665
19	State taxable income	L7 + SUM L11 to L18	$ 133,851	$ 147,533	$ 34,084	$ 148,494	$ 463,962
20	State income tax rate		7.99%	7.99%	7.99%	7.99%	7.99%
21	State income tax expense	L19 * L20	$ 10,695	$ 11,788	$ 2,723	$ 11,865	$ 37,071
	Current federal income tax at proposed rates						
22	State taxable income	L19	$ 133,851	$ 147,533	$ 34,084	$ 148,494	$ 463,962
23	Plus: state accelerated tax depreciation	L10	5,899	5,293	1,752	4,064	17,008
24	Less: state income tax	-L21	(10,695)	(11,788)	(2,723)	(11,865)	(37,071)
25	Federal taxable income	SUM L22 to L24	$ 129,056	$ 141,038	$ 33,113	$ 140,693	$ 443,899
26	Federal income tax rate		21%	21%	21%	21%	21%
27	Federal income tax expense at proposed rates	L25 * L26	$ 27,102	$ 29,618	$ 6,954	$ 29,545	$ 93,219

FirstEnergy Pennsylvania Electric Company
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($ in Thousands)
Adjustment IS-13 - Provision for Deferred Income Taxes

To adjust the provision for deferred income taxes to (1) reflect property-related federal deferred income taxes; (2) reflect amortization of Private Letter Ruling ("PLR") deferred tax asset; (3) reflect amortization of existing deferred tax asset; and (4) eliminate an allocated portion related to Penelec Rate District's New York jurisdiction.

Line	Description	Reference	Rate District				Total FE PA
			Met-Ed	Penelec	Penn Power	West Penn	
		(1)	(2)	(3)	(4)	(5)	(6)
1	Federal deferred income tax expense per budget	p. 25-29, L18, col. 4	$ (2,893)	$ (4,261)	$ (209)	$ (2,101)	$ (9,465)
	Federal deferred income tax adjustment						
2	Property-related federal deferred income tax	II-D-24	1,506	974	1,380	771	4,631
3	PLR NOLC deferred tax asset amortization	Exhibit GJG-3	-	4,811	-	2,261	7,072
4	TCJA deferred tax asset amortization		504	521	148	961	2,133
5	Total federal deferred income tax	SUM L2 to L4	2,010	6,306	1,527	3,992	13,836
6	Adjustment before non-jurisdictional allocation	L6 - L1	4,903	10,568	1,737	6,093	23,301
7	Distribution deferred taxes	L1 + L6	$ 2,010	$ 6,306	$ 1,527	$ 3,992	$ 13,836
	Non-jurisdictional allocation						
8	Less: New York jurisdictional	-L7 * 0.61%	-	(38)	-	-	(38)
9	Adjustment to federal deferred taxes	L6 + L8	4,903	10,529	1,737	6,093	23,262
10	Adjusted federal deferred income tax expense per budget	L1 + L9	$ 2,010	$ 6,268	$ 1,527	$ 3,992	$ 13,798

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($ in Thousands)
Gross Revenue Conversion Factor

To calculate the gross revenue conversion factor used to determine the amount of revenue required to recover taxes related to revenue once the amount of the net operating income increase is determined.

Line	Description	Reference	Rate District			
			Met-Ed	Penelec	Penn Power	West Penn
		(1)	(2)	(3)	(4)	(5)
	Gross revenue conversion factor					
1	Gross Revenue Factor		1.000000	1.000000	1.000000	1.000000
2	Late payment charges	Adj. IS-6, SS 2, L5	4,200	4,667	1,320	4,736
3	Total customer and shopping revenue	Adj. IS-6, SS 1, L5	1,645,907	1,553,197	491,404	1,815,590
4	Late payment charge revenue	L2 / L3	0.002552	0.003005	0.002686	0.002608
5	Gross receipts tax	L1 * -5.9%	(0.059000)	(0.059000)	(0.059000)	(0.059000)
6	Uncollectible expenses	Adj. IS-6, SS 1, L7	(0.011663)	(0.012666)	(0.010174)	(0.009395)
7	2023 / 2024 PUC / OCA & SBA Assessment as a percent of revenue		(0.002397)	(0.002397)	(0.002397)	(0.002397)
8	Net revenues	L1 + SUM L4 to L7	0.929492	0.928942	0.931115	0.931816
9	State income taxes	L8 * -7.99%	(0.074266)	(0.074222)	(0.074396)	(0.074452)
10	Factor after state income taxes	L8 + L9	0.855226	0.854720	0.856719	0.857364
11	Federal income taxes	L10 * -21%	(0.179597)	(0.179491)	(0.179911)	(0.180046)
12	Net operating income factor	L9 + L11	0.675628	0.675229	0.676808	0.677317
13	Gross revenue conversion factor	1 / L12	1.480104	1.480980	1.477524	1.476413
14	Combined income tax factor for gross revenue	-L11 - 7.99%	25.950%	25.939%	25.981%	25.995%
	Income tax factor					
15	Gross Revenue Factor		1.000000	1.000000	1.000000	1.000000
16	State income taxes	L15 * -7.99%	(0.079900)	(0.079900)	(0.079900)	(0.079900)
17	Factor after state income taxes	L15 + L16	0.920100	0.920100	0.920100	0.920100
18	Federal income taxes	L17 * -21%	(0.193221)	(0.193221)	(0.193221)	(0.193221)
19	Net operating income factor	L16 + L18	0.726879	0.726879	0.726879	0.726879
20	Gross revenue conversion factor	1 / L19	1.375745	1.375745	1.375745	1.375745
21	Combined income tax factor on taxable income	-L18 - 7.99%	27.312%	27.312%	27.312%	27.312%

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OFFICE OF CONSUMER ADVOCATE Set IV, No. 12

"Refer to Statement No. 2 page 15. What information did the Company review and rely upon to transition its distribution overhead circuit and overhead transformer inspection and maintenance cycles from five years to two years? What is the revenue requirement impact using the Company's proposed expenses on this transition adjustment?"

RESPONSE:

52 Pa. Code § 57.198(n)(4) requires "Distribution lines shall be inspected by ground patrol a minimum of once every 1-2 years." 52 Pa. Code § 57.198(n)(6) requires "Overhead distribution transformers shall be visually inspected as part of the distribution line inspection every 1-2 years." However, the Predecessor Companies were granted a waiver by the Commission in 2009 to continue with the then current program, which included five-year inspection cycles for overhead circuits and overhead transformers. On December 28, 2023, the Commission's Bureau of Technical Utility Services revoked that waiver and required the Company to implement a one-year to two-year inspection cycle length for distribution overhead circuits and distribution overhead transformers.

The impact of the directed change is $6.0M of O&M costs in 2025.

SUPPLEMENTAL RESPONSE:

In responding to discovery requests, it has come to the Company's attention that the $6.0M figure shown in FE PA Exhibit PML-1 page 40 of 63 was shown as an adjustment but it should have been the *total cost* of the overhead circuit and overhead transformer inspection and maintenance programs in 2025. As provided in FE PA Response to OCA Interrogatory Set IV, No. 32, the total O&M expense would have been $4.5M if the Company stayed on the five-year inspection cycle. The incremental expense of transitioning to a two-year inspection cycle is $1.5M, for a total estimated cost of $6.0M in 2025 for both the overhead circuits and overhead transformers programs.

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OFFICE OF CONSUMER ADVOCATE Set IV, No. 45

"Please provide a breakdown related to the associated payroll tax expense and tax rates for each of the payroll taxes totaling $6,429,000 shown on FE PA PML-1 page 58 and 59 of 63."

RESPONSE:

The $6.429 million of payroll taxes shown on FE PA Exhibit PML-1, pages 58 and 59 are the payroll taxes remaining after the settlement of payroll to various O&M accounts and capital. The per budget payroll tax rate of 7.65%, which consisted of the Social Security tax rate of 6.2% and the Medicare tax rate of 1.45%, is used to calculate the total payroll tax in the budget of $19.628 million.

The amount of the adjustment shown on FE PA Exhibit PML-1, page 59, line 8 should have been $97,000, which is calculated as the O&M payroll adjustment of $1.232 million, as shown on FE PA Exhibit PML-1, page 38, line 17 times the payroll tax rate of 7.65%. FE PA will update this calculation in rebuttal.

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BUREAU OF INVESTIGATION AND ENFORCEMENT RE, No. 3

"Reference FE PA Exhibit No. PML-1, Adjustment IS-8, Supporting Schedule 2 concerning rate case expense. Provide the following:

A. Supporting documentation in the form of invoices or contracts.

B. Justification for the Company's claimed three-year amortization period.

C. Indicate whether amounts from previous rate cases are being claimed in the FPFTY in either rate base or expense claims.

D. Indicate any amounts related to the current rate case that have already been spent and in which year those expenses are being claimed."

RESPONSE:

A. See FE PA Response to I&E Interrogatory RE, No. 3, HIGHLY CONFIDENTIAL Attachment A. FE PA will supplement this response with the engagement letter with Post & Schell, P.C. as soon as practicable.

B. FE PA anticipates filing rate cases on a regular basis going forward and selected the three-year amortization period to line up with that expected frequency of rate case filings.

C. Amounts from previous rates case are not being claimed in the FPFTY in either rate base or expense claims.

D. FE PA incurred rate case expense of $613,000 through April 30, 2024. One-third of the estimated total expense is being claimed in the FPFTY ending December 31, 2025.

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BUREAU OF INVESTIGATION AND ENFORCEMENT RE, No. 12

"Reference FE PA Statement No. 3, p. 24 concerning the storm reserve account. State whether the Joint Petition for Partial Settlement of Rate Investigation at Docket Nos. R-2014-2428745, et al. guaranteed subsequent recovery of historic amounts associated with the reserve account."

RESPONSE:

The Joint Petition for Partial Settlement of Rate Investigation at Docket Nos. R-2014-2428745, *et al*. ("Joint Petition") provides that the Predecessor Companies will establish and maintain a Storm Reserve Account on the Company's balance sheet. "Expenses related to storm damage, excluding those expenses related to damage from extraordinary storm events, will be recorded in the Storm Reserve Account in order to eliminate any impact of such expenses on the Company's income statement. Expenses related to damage from extraordinary storm events will be accounted for separately in accordance with the current practice of petitioning the Commission for approval to defer such expenses. Both revenues received and costs incurred by the Company in support of other regulated utilities, including other jurisdictional and non-jurisdictional affiliated companies, for assisting during storm events will be reflected in the reserve account."[1] In accordance with the Joint Petition, the Predecessor Companies recorded their storm damage related expenses in their Storm Reserve Accounts. The Predecessor Companies did not seek to modify the amounts recovered in the storm reserve account in their 2016 base rate cases as the storm reserve accounts were in place for less than one year and appeared to be working as the parties intended in the Joint Petition. Therefore, since this is the Rate Districts' first available opportunity since then to seek recovery for the Rate Districts' storm damage related expenses, FE PA is requesting recovery of such in this instant case.

[1] *See* Pa. PUC v. Metropolitan Edison Company, et al., *Joint Petition for Partial Settlement of Rate Investigation,* Docket Nos. R-2014-2428745, et al., p. 8 (February 3, 2015).

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BUREAU OF INVESTIGATION AND ENFORCEMENT RE, No. 13

"Reference FE PA Exhibit PML-1, p. 20, Adjustments RB-5 and IS-10 concerning unamortized storm reserve deferrals:

A. Explain precisely where the Company received permission from the Commission for rate base treatment of unamortized storm reserve balances for 2023 and 2024 activity.

B. Explain the basis for a three-year recovery period.

C. Provide a full accounting of storm costs by rate district by year as claimed in the reserve account since the reserve account's inception in the 2016 case by rate district. In the response show the additions by storm, reduction by base rate share, and provide an accounting of any revenues received for assistance services provided to other companies, affiliated or otherwise, and whether those revenues are used to reduce storm reserve claims.

D. Explain how assistance for and from other affiliated and nonaffiliated regulated utilities is handled, meaning, are costs associated with helping other companies with storm restoration charged to First Energy rate districts' ratepayers, and are costs associated with other companies helping First Energy rate districts to perform restoration work included for ratemaking.

E. Explain how the Company ensures that salaries, wages, and benefits are not double counted in the storm reserve and routine salaries, wages, and benefits claims.

F. Provide a breakdown similar to the response to Part C above that breaks down costs between labor related employee costs and all other costs."

RESPONSE:

A. The Joint Petition for Partial Settlement of Rate Investigation at Docket Nos. R-2014-2428745, *et al*. ("Joint Petition") provides that the Predecessor Companies will establish and maintain a Storm Reserve Account on the Company's balance sheet. "Expenses related to storm damage, excluding those expenses related to damage from extraordinary storm events, will be recorded in the Storm Reserve Account in order to eliminate any impact of such expenses on the Company's income statement. Expenses related to damage from extraordinary storm events will be accounted for separately in accordance with the current

practice of petitioning the Commission for approval to defer such expenses. Both revenues received and costs incurred by the Company in support of other regulated utilities, including other jurisdictional and non-jurisdictional affiliated companies, for assisting during storm events will be reflected in the reserve account."[1] In accordance with the Joint Petition, the Predecessor Companies recorded their storm damage related expenses in their Storm Reserve Accounts. The Predecessor Companies did not seek to modify the amounts recovered in the storm reserve account in their 2016 base rate cases as the storm reserve accounts were in place for less than one year and appeared to be working as the parties intended in the Joint Petition. Therefore, since this is the Rate Districts' first available opportunity since then to seek recovery for the Rate Districts' storm damage related expenses, FE PA is requesting recovery of such in this instant case. However, the ratemaking treatment of the unamortized storm reserve account balances has not yet been addressed by the Commission. FE PA is requesting the authority for rate base treatment of unamortized storm reserve accounts in this instant case. The inclusion of storm reserve accounts in rate base is necessary to earn a return on prior storm expense actually paid for by FE PA.

B. FE PA anticipates filing rate cases on a regular basis going forward and selected the three-year amortization period to line up with that expected frequency of rate case filings.

C. See FE PA Response to I&E Interrogatory RE, No. 13, Attachment A for an accounting of the storm reserve beginning January 1, 2017.

D. Per the Joint Petition, "[b]oth revenues received and costs incurred by the Company in support of other regulated utilities, including other jurisdictional and non-jurisdictional affiliated companies, for assisting during storm events will be reflected in the reserve account."[2]

E. The FPFTY assumes a forecasted level of labor and associated benefits included in the storm expenses, thereby lowering the amount of non-storm O&M and eliminating the potential double counting labor.

F. See FE PA Response to I&E Interrogatory RE, No. 13, Attachment B for the breakdown of annual storm costs between labor and all other costs.

[1] *See* Pa. PUC v. Metropolitan Edison Company, et al., *Joint Petition for Partial Settlement of Rate Investigation,* Docket Nos. R-2014-2428745, et al., p. 8 (February 3, 2015).
[2] *Id.*

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OFFICE OF CONSUMER ADVOCATE Set XII, No. 7

"Refer to OCA Set IV-19. How did the Company develop and calculate its proposed Storm Deferred balance of $18,944,000 for 2024?"

RESPONSE:

The balance is a net of annual revenues that are recovered in base rates with the expense forecasted in Storms for each Rate District. O&M Storm forecasts are based on historical averages for outyear planning purposes. The difference between $18,944,000 and $20,124,434 shown in the schedule is due to Penn Power Rate District being forecasted below the historical average. FE PA's forecasted storm expense is approximately 98% of the 3-year average.

Rate District	Storm Forecast
Met-Ed	$ 23,814,724
Penelec	$ 10,420,830
Penn Power	$ 3,153,966
West Penn	$ 10,958,914
3-year Average	**$ 48,348,434**

Revenues	**$ (28,224,000)**

Net	**$ 20,124,434**

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BUREAU OF INVESTIGATION AND ENFORCEMENT RE, No. 17

"Reference FE Volume II, FE PA Exhibit PML-1, p. 57 concerning COVID-19 expenses:

A. Explain why it is appropriate to include late payment charge waivers in the calculations.

B. Explain why it is appropriate to include reconnect charge waivers in the calculations.

C. Explain why a three-year recovery period is appropriate, as claimed in FE PA Statement No. 3, p. 27, simply because it mirrors a time period granted for other utilities.

D. Identify any amount of unamortized COVID-19 expense reflected in the Company's rate base claim."

RESPONSE:

A., B. The Commission's Emergency Order prohibited utilities from terminating service and requested that utilities service be restored to customers whose service had previously been terminated.[1] Recognizing that complying with its Emergency Order would increase uncollectible expenses for utilities, the Commission, by Secretarial Letter, authorized utilities to create a regulatory asset for "any incremental uncollectible expenses incurred above those embedded in rates since the issuance of the Emergency Order."[2] Utilities were directed that they must claim their deferred expenses "at their first available opportunity."[3] In order to comply with the Emergency Order, FE PA waived late payment charges and reconnect charges for protected customers and recorded a regulatory asset for these uncollectible expenses. As this is FE PA's first available opportunity since the Emergency Order and subsequent Secretarial Letter to seek recovery for the deferred COVID-19 costs, it is appropriate to include both the late payment charge and reconnect charge waivers in its COVID-19 expenses at FE Volume II, FE PA Exhibit PML-1, pg. 57.

C. FE PA followed the three-year precedent for COVID-19 recovery set by the Commission in other utilities' rate cases.[4] Additionally, FE PA anticipates filing rate cases on a regular basis

[1] *Public Utility Service Termination Moratorium Proclamation of Disaster Emergency – COVID-19*, Docket No. M-2020-3019244 (Emergency Order dated March 13, 2020, ratified March 26, 2020) (*Emergency Order*).
[2] *COVID-19 Cost Tracking and Creation of Regulatory Asset*, Docket No. M-2020-3019775 (Issued May 13, 2020) ("*Secretarial Letter*").
[3] *Id*.
[4] *See* FA PA Statement No. 3, p. 27.

going forward and selected the three-year amortization period to line up with that expected frequency of rate case filings.

D. See FE PA Exhibit PML-1 page 20, line 11 for the unamortized COVID-19 amounts reflected in rate base.

FE PA Statement No. 4-R

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY

DOCKET NO. R-2024-3047068

Rebuttal Testimony
of
Tracy Ashton

List of Topics Addressed

Pension and OPEB Adjustments
Update to VI-A and VI-B
Electric Plant in Service Updates

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REBUTTAL TESTIMONY
OF
TRACY M. ASHTON

I. INTRODUCTION

Q. Please state your name and business address.

A. My name is Tracy M. Ashton, and my business address is 76 South Main Street, Akron, Ohio 44308.

Q. Have you previously filed testimony in this proceeding?

A. Yes. I filed written direct testimony and FE PA Exhibits TMA-1, TMA-2, and TMA-3 on behalf of FirstEnergy Pennsylvania Electric Company ("FE PA" or the "Company").

Q. Please summarize your rebuttal testimony.

A. In my rebuttal testimony, I will address the recommendations set forth by the Pennsylvania Public Utility Commission's ("Commission") Bureau of Investigation and Enforcement ("I&E") witness Christine Wilson (I&E Statement No. 4) and Office of Consumer Advocate ("OCA") witness Dante Mugrace (OCA Statement No. 1) regarding FE PA's proposed pension and other post-employment benefits ("OPEB") adjustments; provide updates to filing requirements IV-A and IV-B; and address I&E witness Joseph Kubas's (I&E Statement No. 3) recommendations regarding FE PA's electric plant in service updates.

Q. Are you sponsoring any exhibits to accompany your rebuttal testimony?

A. Yes. I am sponsoring FE PA Exhibits TMA-4 and TMA-5.

II. PENSION AND OPEB ADJUSTMENTS

Q. Please briefly describe the pension and OPEB adjustments proposed by FE PA.

A. As explained in my Direct Testimony (FE PA Statement No. 4), FE PA has proposed a change to the method by which it recovers pension and OPEB costs. Currently, FE PA recovers pension costs utilizing a 10-year historical average of cash contributions and the service cost component of OPEB from ratepayers. FE PA is proposing to change the recovery of both pension and OPEB costs to the delayed recognition method, which removes the current period pension and OPEB mark-to-market adjustments recognized by FE PA and includes, for ratemaking purposes, a recalculated amount of pension and OPEB expenses determined by amortizing the net accumulated actuarial loss over future periods. The adoption of the delayed recognition method will also result in a need to adjust rate base for the timing differences of the immediate recognition and delayed recognition methods.

Also, FE PA has proposed to implement a mechanism to defer the annual difference between: (1) the annual pension and OPEB expense, calculated using the delayed recognition method for ratemaking purposes; and (2) the approved pension and OPEB expense for rate treatment in future base rate cases.

Q. Did any of the intervening parties offer testimony or recommendations regarding FE PA's proposed pension and OPEB adjustments?

A. Yes, I&E witness Christine Wilson and OCA witness Dante Mugrace offered testimony on this matter.

Q. What is I&E witness Ms. Wilson's recommendation regarding the change to the recovery method for pension and OPEB costs proposed by FE PA?

A. Ms. Wilson disagrees with the change to the delayed recognition method, alleging that "[t]he switch in methods overly complicates the determination of proper allowances for ratemaking and makes resulting future claim determinations subject to manipulation..."[1] Ms. Wilson proposes that FE PA recover pension costs using a 5-year historical average of cash contributions, with the reduction in years based upon the assumption that FE PA will file for recovery of costs more frequently than every 10 years. Ms. Wilson also asserts that FE PA should continue recovering OPEB service costs. [2]

Q. What is your response to I&E witness Wilson's recommendation regarding pension cost recovery?

A. Accounting for pension and OPEB costs are based upon well-established accounting principles, and while these can be complex, a recovery mechanism should not be adopted solely on a perception that it is "more simplistic," as suggested by Ms. Wilson.[3] Instead, the recovery mechanism should be based upon the expense the Company incurs to provide these benefits to its employees. Furthermore, the current cash contribution methodology can also be complex. In fact, determining the required contributions for pension plan funding is a complex process, being dependent upon an actuarial valuation. Also, the required contributions are determined for all of FirstEnergy, including its subsidiaries, because FirstEnergy maintains one plan for the benefit of all its employees. Contributions may also be made voluntarily at any time and by any participating subsidiary. In addition,

[1] I&E St. No. 4 at p. 18.
[2] I&E St. No. 4 at p. 18.
[3] I&E St. No. 4 at p. 19.

pension funding legislation has been significantly changed over the past 15 years, introducing additional volatility into the calculation of funding requirements. The Pension Protection Act of 2006 ("PPA") overhauled funding rules effective during 2008 and was the first change to funding rules in over 30 years. Subsequent to the PPA, there have been 5 additional relief measures to date, which primarily include temporary or extended relief from interest rate requirements. The result of these relief measures has allowed plan sponsors to defer cash contributions, all but eliminating any purported simplicity in determining funding requirements. Despite the changes to funding legislation that have occurred over time, FE PA continues to offer its employees pension benefits and incur the costs associated with those benefits.

Q. Do you have any additional concerns with I&E witness Wilson's recommendation for recovery of pension expense?

A. Yes. The intent of utilizing the delayed recognition method is to recognize and recover the cost of the plan in the current period. Cash contributions into the pension plan are used to fund shortfalls over the life of the plan and are not representative of the current period costs. The use of historical cash contributions for ratemaking purposes creates inequity between customers as those contributions mitigate future funding shortfalls and are not representative of current period costs of providing the pension benefits to employees. While Ms. Wilson disagrees with utilizing an accrual-based method for ratemaking, the accrual method is a proper representation of costs incurred to provide current benefits to FE PA employees. FirstEnergy's GAAP accounting method utilizes the immediate recognition method for net actuarial gains and losses. FirstEnergy is unable to revert back to delayed recognition as an accounting method for its GAAP books, since the immediate

recognition is a preferred method of accounting under GAAP. However, for ratemaking purposes, there is no requirement that ratemaking treatment must follow GAAP accounting. Further, the delayed recognition method is preferable for ratemaking purposes, as it amortizes actuarial gains and losses over time.

I&E witness Ms. Wilson also recommends the use of a five-year historical average to calculate pension expense.[4] If adopted, the use of a 5-year historical average would result in over $633 million of contributions from 2014-2018 being excluded from future recovery under the currently authorized method.[5] If the use of a historical average of cash contributions is to be adopted, it should instead be based upon the use of a 10-year historical period that would align with the method authorized previously.

Q. What is I&E witness Wilson's recommendation regarding OPEB expense recovery?

A. Ms. Wilson recommends that FE PA continue recovering only OPEB service costs.[6]

Q. What is your response to Ms. Wilson's recommendation?

A. I disagree. Ms. Wilson makes no argument in support of this position, other than noting that FE PA has not made any cash payments into the OPEB plans from 2014-2023.[7] However, funding of OPEB plans is not governed by federal laws as pension plans are, and contributions to OPEB plans are not required. The OPEB benefits provided to employees are paid out of the trust assets supporting the obligations, or from Company cash. The annual OPEB service costs represent the present value of benefits earned by employees during the current period based upon salary growth levels. However, changes in interest

[4] I&E St. No. 4 at pp. 21-22.
[5] I&E St. No. 4 at 21.
[6] I&E St. No. 4 at 23.
[7] I&E St. No. 4 at 24.

rates and inflation over time have resulted in the recovery of service costs alone being insufficient to pay OPEB benefits. The additional financing costs, gains and losses on the OPEB plan, as well as offsetting returns on the trust assets should all be considered in addition to service costs as total costs required to support the OPEB plans and reflected in customer rates.

Q. What is I&E witness Wilson's recommendation regarding the rate base adjustment proposed by FE PA to account for timing differences between immediate and delayed recognition?

A. Ms. Wilson recommends a disallowance of the capitalized pension and OPEB claim, which would eliminate a total capitalized pension and OPEB reduction of ($10,162,000).[8]

Q. Do you agree with I&E witness Wilson's recommendation?

A. Ms. Wilson's recommendation to disallow the capitalized pension and OPEB adjustment should only be accepted if the delayed recognition method is not approved in this case. The adjustment would eliminate the timing differences between the recognition of pension and OPEB costs in rate base and the recognition of those costs on the income statement and, therefore, should be reflected in rates.

Q. What is I&E witness Wilson's recommendation to FE PA's proposed mechanism to normalize pension and OPEB expense ("PON mechanism")?

A. Ms. Wilson recommends that the Commission deny the PON mechanism, asserting that it would provide guaranteed retroactive recovery of any variances in routine operating

[8] I&E St. No. 4 at p. 25.

expenses and lessen the regulatory scrutiny of evaluating the prudence of related costs.[9] Ms. Wilson also doubts that the Company would propose such a mechanism "if the Company thought future over/under-recoveries would continue to net out in ratepayers' favor year after year."[10]

Q. What is your response to I&E witness Wilson's recommendation regarding the PON mechanism?

A. The suggestion that the Company is capable of forecasting future activity with respect to macroeconomic factors, including interest rates, market performance of plan assets, and employee mortality rates that impact pension and OPEB expense, is false. The Company has proposed the PON mechanism to moderate impacts to its income statement from these items that are outside of the Company's control. Additionally, the Commission would retain full authority to determine the prudency of any future pension and OPEB expenses and make a determination on the recovery of costs deferred under the PON mechanism. The PON mechanism would benefit customers in the event rates were set too high in comparison to future annual expense, by crediting customers for 100% of the decrease.

Q. What is OCA witness Mr. Mugrace's recommendation regarding the change to the recovery method for pension and OPEB costs proposed by FE PA?

A. Mr. Mugrace recommends taking the actual pension and OPEB expenses (credits) for the years 2021 through 2025 and normalizing the costs over a five-year period. Mr. Mugrace describes this as a reasonable approach to calculate costs prospectively and highlights the variance in costs (credits) over the 5-year period.

[9] I&E St. No. 4 at p. 29.
[10] I&E St. No. 4 at p. 30.

Q. What is your response to OCA witness Mugrace's recommendation?

A. Mr. Mugrace does not provide a compelling argument why a historical average of costs under the delayed recognition methodology is appropriate, nor a basis for the use of a 5-year historical period in his calculation. OCA witness Mugrace has noted that the value of pension and OPEB expense (credits) calculated under the delayed recognition over the 5-year historical period can vary significantly.[11] This highlights the volatility in pension and OPEB costs that I have described in my testimony and further supports the proposed need for the PON mechanism. The interest rates and asset returns are key factors driving the change in the annual pension and OPEB expense under the delayed recognition method Mugrace points out, both of which will be neutralized for ratepayers with the adoption of the PON. The purpose of the PON is to ensure customers benefit if the level of expense approved in rates is too high and the Company recovers its cost, in part, if the expense approved in rates is too low. Adopting the delayed recognition method for the recovery of pension and OPEB expenses, coupled with the use of the PON mechanism, mitigates the risk that rates set may not be representative of future costs or credits.

III. UPDATE OF VI-A AND VI-B FOR ACTUALS

Q. Please describe FE PA Exhibit No. TMA-4.

A. FE PA Exhibit No. TMA-4 is being submitted in accordance with 52 Pa. Code § 53.56(b) to provide actual balance sheet data for the quarter ended March 31, 2024, in lieu of the projected data used in base rate filing requirement VI-A. FE PA Exhibit No. TMA-4 consists of its Balance Sheet for the quarter ended March 31, 2024.

[11] OCA St. No. 1 at pp. 61, 63.

Q. Please describe FE PA Exhibit No. TMA-5.

A. FE PA Exhibit No. TMA-5 is also being submitted in accordance with 52 Pa. Code § 53.56(b) and contains actual operating income data for the quarter ended March 31, 2024, in lieu of the projected data used in base rate filing requirement VI-B. FE PA Exhibit No. TMA-5 consists of its Income Statement for the quarter ended March 31, 2024.

Q. Does the data presented in FE PA Exhibits TMA-4 and TMA- 5 show that actual experience is tracking the budget projections used in the Company's filing requirements?

A. Yes. The data in FE PA Exhibits TMA-4 and TMA-5 show that FE PA's actual experience is tracking the budget projections used to develop their claimed rate bases and statements of operating income for the future test year and the fully projected future test year ending December 31, 2024, and December 31, 2025, respectively.

IV. ELECTRIC PLANT IN-SERVICE UPDATES

Q. Please describe I&E witness Joseph Kubas's proposal regarding FE PA's estimated future test year ("FTY") and fully projected future test year ("FPFTY") plant additions, retirements and transfers.

A. Mr. Kubas recommends that FE PA provide I&E and OCA updates of base rate filing requirement V-A-3, to include actual plant additions, retirements and transfers for the FTY and FPFTY no later than April 1, 2025, and April 1, 2026, respectively.[12]

[12] I&E St. No. 3 at pp. 3-5.

Q. Do you agree with Mr. Kubas' recommendations?

A. The reports Mr. Kubas requests are comparable to those that the Rate Districts agreed to provide in the Joint Petitions for Partial Settlement of each of their respective 2016 base rate cases. Accordingly, FE PA has no objections to providing the reports Mr. Kubas requests.

V. CONCLUSION

Q. Does this conclude your rebuttal testimony?

A. Yes.

FE Pennsylvania
Balance Sheet
(in thousands)

FERC Account	Liabilities and Other Credits	Consolidated FE-PA	PA01 Activity / Consolidation / Elimination Adjs	Met-Ed	Penelec	Penn Power	West Penn
		As of March 2024					
	Utility Plant						
101-107	Total electric utility plant at original cost	$ 11,600,987	-	$ 3,401,679	$ 3,754,786	$ 956,946	$ 3,487,577
108-110	Less: Accum. Provision for depreciation	3,597,473	-	1,027,045	1,142,122	261,999	1,166,307
120.1-120.4	Nuclear plant	-	-	-	-	-	-
120.5	Less: accum. provision for amortization of nuclear fuel	-		-	-	-	-
	Net utility plant	8,003,514	-	2,374,634	2,612,664	694,947	2,321,270
	Other Property and Investments						
121	Non-utility property	14,633	-	1,224	2,609	264	10,536
122	Prov. for depreciation of non-utility prop.	3,451	-	659	1,862	44	887
123.1	Investments in subsidiary companies	10,476	-	-	-	-	10,476
124	Other investments	37	-	27	10	-	-
125-8	Special funds	41,452	(107,990)	322	60,758	11,900	76,462
	Total other property and investments	63,147	(107,990)	914	61,515	12,120	96,587
	Current and Accrued Assets						
131	Cash	0	-	-	-	-	-
132-134	Special deposits	119	-	119	-	-	-
135	Working funds	-	-	-	-	-	-
136	Temporary cash investments	100,000	-	-	100,000	-	-
142	Customer accounts receivable	438,112	-	143,570	134,689	29,937	129,916
143	Other accounts receivable	35,714	-	12,659	12,461	3,094	7,501
144	Accum. provision for uncollectible accts	(33,683)	-	(10,618)	(10,886)	(2,668)	(9,511)
145	Notes receivable from associated companies	240,908	240,908	-	-	-	-
146	Receivables from associated companies	231,474	(440,822)	175,068	158,754	44	338,430
151	Fuel stock	-	-	-	-	-	-
154-163	Plant materials and operating supplies-electric	-	-	-	-	-	-

165	Prepayments	167,706	(2,445)	51,276	48,056	16,895	53,924
171	Interest and dividends receivable	-	-	-	-	-	-
172	Rents receivable	15,314	(2,585)	9,830	3,524	4,475	70
173	Accrued utility revenues	205,938	-	56,576	55,181	14,221	79,960
174	Misc. current and accrued assets	-	-	-	-	-	-
	Total current and accrued assets	1,401,604	(204,944)	438,480	501,779	65,998	600,290
	Deferred Debits						
181	Unamortized debt expense	20,643	-	5,404	6,311	2,285	6,643
182	Other regulatory assets	921,676	-	315,007	258,780	73,846	274,043
183	Preliminary survey and investigation charges	56	-	53	-	-	3
184	Clearing accounts	774	(20)	241	233	36	284
185	Temporary facilities	2,060	-	282	86	418	1,274
186	Miscellaneous deferred debits	1,109,726	6,098	360,180	671,944	8,489	63,015
188	Research and development expenditures	64	-	29	27	1	7
189	Unamortized loss on reacquired debt	1,376	-	-	877	478	21
190	Accumulated deferred income taxes	974,418	(13,198)	295,583	322,083	86,333	283,618
	Total deferred debits	3,030,794	(7,120)	976,780	1,260,341	171,886	628,908
	Total assets and other debits	$ 12,499,059	$ (320,054)	$ 3,790,808	4,436,299	$ 944,951	$ 3,647,055

FERC Account	**Liabilities and Other Credits**						
	Proprietary Capital						
201	Common stock issued	$ 1,919,433	(2)	$ 849,225	$ 263,542	$ 113,707	$ 692,961
204	Preferred stock issued	-	-	-	-	-	-
207	Premium on capital stock	703,233	-	-	703,233	-	-
208	Other paid in capital	-	-	-	-	-	-
210	Gain on resale or cancellation of reacquired capital stock	-	-	-	-	-	-
214	Capital stock expense	-	-	-	-	-	-
216	Retained earnings	1,358,990	(157,196)	363,151	454,151	184,653	514,231
216.1	Unappropriated Undistributed Subsidiary Earnings	1,075	882	-	-	-	193
219	Accumulated other comprehensive income	(6,253)	-	(2,926)	(1,798)	(1,457)	(72)
	Total proprietary capital	3,976,478	(156,316)	1,209,450	1,419,128	296,903	1,207,313
	Long-Term Debt						
221	Bonds	1,425,000	-	-	-	250,000	1,175,000
224	Other long-term debt	2,775,000	-	1,175,000	1,600,000	-	-

225	Unamortized premium on long-term debt	-	-	-	-	-	-
226	Less: Unamortized discount on long-term debt	2,085	-	830	1,255	-	-
	Total long-term debt	4,197,915	-	1,174,170	1,598,745	250,000	1,175,000
227-230	**Other Non-Current Liabilities**	96,330	(107,990)	83,133	53,889	19,490	47,808
	Current and Accrued Liabilities						
231	Notes payable	-	-	-	-	-	-
232	Accounts payable	263,147	(2,586)	78,420	72,688	22,024	92,601
233	Notes payable to associated companies	-	-	-	-	-	-
234	Accounts payable to associated companies	11,463	(37,135)	632	961	36,134	10,871
235	Customer deposits	113,050	-	38,939	32,962	8,174	32,975
236	Taxes accrued	31,097	(1,424)	10,447	12,625	971	8,478
237	Interest accrued	61,501	-	20,257	27,214	3,462	10,568
238	Dividends declared	-	-	-	-	-	-
241	Tax collections payable	11,040	-	3,167	3,502	805	3,566
242	Misc. current and accrued liabilities	57,773	423	16,246	18,512	9,037	13,555
243	Oblig. under capital leases-current	16,917	-	6,512	5,445	864	4,096
	Total current and accrued liabilities	565,988	(40,722)	174,620	173,909	81,471	176,710
	Deferred Credits						
252	Customer advances for construction	553	-	-	-	-	553
253	Other deferred credits	172,302	(20)	93,457	50,444	5,423	22,998
254	Other regulatory liabilities	1,041,465	-	327,309	366,646	85,551	261,959
255	Accum. deferred investment tax credits	854	-	854	-	-	-
256	Deferred gains on disposition of plant	-	-	-	-	-	-
257	Unamortized gain on reacquired debt	210	-	117	92	-	-
	Total deferred credits	1,215,384	(20)	421,737	417,182	90,974	285,510
	Accumulated Deferred Income Taxes						
282	Other property	1,818,149	-	539,170	595,151	155,099	528,729
283	Other	628,816	(15,006)	188,528	178,295	51,014	225,985
	Total accum. deferred income taxes	2,446,965	(15,006)	727,698	773,446	206,113	754,714
	Total liabilities and other credits	$ 12,499,059	$ (320,054)	$ 3,790,808	4,436,299	$ 944,951	$ 3,647,055

FE Pennsylvania
Comparative Income Statements

FERC Account		As of March 2024					
		Consolidated FE-PA	PA01 Activity / Consolidation / Elimination Adjs	Met-Ed	Penelec	Penn Power	West Penn
			(In thousands)				
Operating Revenues							
Electric Service Revenues							
440	Residential sales	792,718	$ (0)	$ 253,168	$ 209,314	$ 65,684	$ 264,552
442	Commercial sales	150,409	(0)	40,473	48,565	11,719	49,652
442	Industrial sales	80,317	0	23,087	29,617	3,544	24,069
444	Public street and highway lighting	5,970	0	1,610	2,041	309	2,009
445	Other sales to public authorities	-	-	-	-	-	-
447	Sale for resale	1,221	(7)	261	122	137	707
	Total electric service revenues	$ 1,030,634	$ (7)	$ 318,599	$ 289,659	$ 81,393	$ 340,989
Other Electric Revenue							
450	Forfeited discounts	$ 5,524	$ 0	$ 1,664	$ 1,744	$ 415	$ 1,701
451	Miscellaneous service revenues	756	(0)	300	153	(59)	362
454	Rent from electric property	7,988	(412)	3,712	2,130	757	1,800
456	Other electric revenues	6,230	(0)	1,679	2,864	612	1,075
	Total other electric revenues	$ 20,498	$ (412)	$ 7,356	$ 6,891	$ 1,725	$ 4,938
	Total operating revenues	$ 1,051,132	$ (419)	$ 325,955	$ 296,550	$ 83,119	$ 345,927
Operating Expenses							
401-2	Operation and maintenance expense						
	Power production expenses	$ 496,985	$ (7)	$ 148,299	$ 122,630	$ 43,553	$ 182,509
	Transmission expenses	32,946	(0)	500	13,289	1,200	17,956
	Regional market expenses	1	0	-	-	-	1
	Distribution expenses	99,972	(412)	32,891	29,924	6,826	30,743
	Customer accounts expense	19,779	-	5,379	6,524	1,624	6,251
	Customer service & information expense	50,279	-	14,651	15,465	4,388	15,776
	Sales expenses	54	-	15	17	5	17
	Administrative & general expenses	33,056	0	9,825	6,999	4,238	11,994
	Subtotal	$ 733,071	$ (419)	$ 211,560	$ 194,848	$ 61,835	$ 265,248
403	Depreciation expense	$ 72,069	$ (0)	$ 21,166	$ 21,939	$ 6,412	$ 22,551
404-5	Amortization and depletion of utility plant	7,862	0	2,119	2,350	608	2,785
406	Amortization and utility plant acq. adjustment	-	-	-	-	-	-
407	Amortization of property losses	-	-	-	-	-	-
407.3	Regulatory debits	8,643	0	9,437	5,830	(1,531)	(5,092)
407.4	Regulatory credits	(17,583)	(0)	(3,380)	(8,938)	(1,751)	(3,513)
408.1	Taxes other than income taxes	62,892	(0)	20,585	18,916	5,100	18,292
411.1	Accretion expense	184	0	25	77	8	74
411.8	Gains from disposition allowance	-	-	-	-	-	-
	Total operating expenses before federal and state income taxes	$ 867,137	$ (419)	$ 261,512	$ 235,021	$ 70,680	$ 300,343
	Net operating income before income taxes	$ 183,995	$ 0	$ 64,443	$ 61,529	$ 12,439	$ 45,584
Income taxes							
409.1	Income taxes-federal	$ 15,947	$ (1,167)	$ 7,671	$ 4,740	$ 1,458	$ 3,245
409.1	Income taxes-state	5,660	61	2,917	1,510	751	421
410.1	Provision for deferred income taxes-federal	230,334	966	58,652	118,175	17,296	35,246
410.1	Provision for deferred income taxes-state	-	-	-	-	-	-
411.1	Income taxes deferred in prior years-cr.	(228,151)	(2,772)	(59,349)	(116,003)	(17,379)	(32,649)
411.4	Investment tax credit adjustments-net	(82)	0	(82)	-	-	-
	Total income taxes	$ 23,709	$ (2,912)	$ 9,809	$ 8,422	$ 2,126	$ 6,263
	Net operating income	$ 160,286	$ 2,912	$ 54,634	$ 53,106	$ 10,313	$ 39,320
Other income							
415-16	Revenues from merchandising, jobbing and contract work	$ 848	$ 0	$ 244	$ 200	$ 64	$ 340
417	Revenues from non-utility operations	-	-	-	-	-	-
417.1	Expenses from non-utility operations	-	-	-	-	-	-
418	Nonoperating rental income	(25)	(0)	(3)	(11)	-	(10)
418.1	Equity in earnings of subsidiary companies	(5)	0 -	-	-	-	(5)
419	Interest and dividend income	26,708	4,695	3,345	11,871	249	6,548
419.1	Allowance for funds used during construction	1,836	(0)	610	555	135	536
421	Miscellaneous non-operating income	1,247	0	390	310	42	505
421.1	Gain on disposition of property	-	-	-	-	-	-
	Total other income	$ 30,609	$ 4,695	$ 4,585	$ 12,926	$ 490	$ 7,914

	Gross income	$ 190,895	$ 7,607	$ 59,219	$ 66,032	$ 10,802	$ 47,234
Other Income Deductions							
421.2	Loss on disposition of property	$ 138	$ (0)	$ 39	$ 44	$ 12	$ 43
425	Miscellaneous amortization	-	-	-	-	-	-
426	Other income deductions	2,072	0	580	590	136	766
	Total other income deductions	$ 2,210	$ 0	$ 619	$ 634	$ 148	$ 809
Taxes Applicable to Other Income and Deductions							
408.2	Taxes other than income taxes	$ 11	$ -	$ -	$ -	$ -	$ 11
409.2	Income taxes - federal	5,456	902	761	2,361	48	1,384
409.2	Income taxes - state	2,410	399	336	1,043	21	611
410.2	Provision for deferred income taxes	1	0	0	1	-	-
411.2	Provision for deferred income taxes-cr.	(3)	0	(0)	(3)	-	-
	Total taxes on other income and deductions	$ 7,875	$ 1,301	$ 1,097	$ 3,402	$ 70	$ 2,005
Interest Charges							
427	Interest on long term debt	$ 46,206	$ -	$ 13,400	$ 17,206	$ 2,498	$ 13,103
428	Amortization of debt discount and expense	1,053	(0)	412	494	45	101
428.1	Amortization of loss on reacquired debt	65	(0)	-	31	29	5
429	Amortization of premium on debt credit	-	-	-	-	-	-
429.1	Amortization of gain on reacquired debt	(24)	0	(9)	(15)	-	-
430	Interest on debt to associated companies	13,295	12,198	250	-	524	323
431	Other interest expense	4,850	422	2,066	1,233	314	815
432	Allowance for borrowed funds used during construction - credit	(831)	(0)	(288)	(260)	(67)	(217)
	Total interest charges	$ 64,613	$ 12,620	$ 15,830	$ 18,690	$ 3,343	$ 14,130
	Income before extraordinary items	$ 116,197	$ (6,313)	$ 41,674	$ 43,305	$ 7,241	$ 30,289
Extraordinary Items & Related Taxes							
434	Extraordinary income	$ -	$ -	$ -	$ -	$ -	$ -
435	Extraordinary deductions	-	-	-	-	-	-
409.3	Income taxes - Federal & other	-	-	-	-	-	-
				-	-	-	-
	Extraordinary items after taxes	$ -	$ -	$ -	$ -	$ -	$ -
	Net income	$ 116,197	$ (6,313)	$ 41,674	$ 43,305	$ 7,241	$ 30,289
Power Production Expenses							
	Steam Power Generation						
Operation							
501	Fuel	$ -	$ -	$ -	$ -	$ -	$ -
514	Maintenance of miscellaneous steam plant	-	-	-	-	-	-
	Total operation	$ -	$ -	$ -	$ -	$ -	$ -
	Total steam power generation	$ -	$ -	$ -	$ -	$ -	$ -
	Nuclear Power Generation						
Operation							
518	Fuel	$ -	$ -	$ -	$ -	$ -	$ -
	Miscellaneous nuclear power expenses						
	Total operation	$ -	$ -	$ -	$ -	$ -	$ -
	Total nuclear power generation	$ -	$ -	$ -	$ -	$ -	$ -
	Other Power Generation						
Operation							
549	Miscellaneous other power generation expenses	-	-				
	Total operation	$ -	$ -	$ -	$ -	$ -	$ -
	Total other power generation	$ -	$ -	$ -	$ -	$ -	$ -
	Other Power Supply Expenses						
555	Purchased Power	$ 496,981	$ (7)	$ 148,298	$ 122,629	$ 43,552	$ 182,508
556	System control and load dispatching	-	-	-	-	-	-
557	Other expenses	4	0	1	1	1	1
	Total other power supply expenses	$ 496,985	$ (7)	$ 148,299	$ 122,630	$ 43,553	$ 182,509
	Total power production expenses	$ 496,985	$ (7)	$ 148,299	$ 122,630	$ 43,553	$ 182,509
Transmission Expenses							
Operation							
560	Operation supervision and engineering	$ 0	$ 0	$ (0)	$ -	$ 0	$ -
561	Load dispatching	(160)	(0)	(3)	-	2	(160)
562	Station expenses	(80)	(0)	1	4	0	(85)

563	Overhead lines expense	(147)	(0)	38	24	0	(209)
564	Underground lines expenses	-	-	-	-	-	-
565	Transmission of electricity by others	32,401	0	369	13,088	1,150	17,795
566	Miscellaneous transmission expenses	(387)	(0)	8	19	(3)	(411)
567	Rents	-	-	-	-	-	-
	Total operation	$ 31,628	$ (0)	$ 413	$ 13,134	$ 1,150	$ 16,930
Maintenance							
568	Maintenance supervision and engineering	$ 206	$ (0)	$ 1	$ 1	$ 8	$ 196
569	Maintenance of structures	28	0	(0)	-	10	18
570	Maintenance of station equipment	(389)	(0)	47	93	4	(533)
571	Maintenance of overhead lines	951	0	39	60	29	823
572	Maintenance of underground lines	0	(0)	-	0	-	0
573	Maintenance of miscellaneous transmission plant	521	0	0	-	(1)	523
	Total maintenance	$ 1,318	$ 0	$ 87	$ 155	$ 50	$ 1,026
	Total transmission expenses	$ 32,946	$ (0)	$ 500	$ 13,289	$ 1,200	$ 17,956
Regional Market Expenses							
Operation							
575	Operation-regional market expense	$ 1	$ 1	$ -	$ -	$ -	$ 0
	Total operation	$ 1	$ 1	$ -	$ -	$ -	$ 0
Maintenance							
576	Maintenance-regional market expense	$ -	$ -	$ -	$ -	$ -	$ -
	Total maintenance	$ -	$ -	$ -	$ -	$ -	$ -
	Total regional market expenses	$ 1	$ 1	$ -	$ -	$ -	$ 0
Distribution Expenses							
Operation							
580	Operation supervision and engineering	$ 1,360	$ -	$ 392	$ 409	$ 113	$ 446
581	Load dispatching	222	-	48	118	-	56
582	Station expenses	934	-	205	296	17	416
583	Overhead lines expense	197	-	72	58	21	46
584	Underground lines expenses	888	-	-	294	169	425
585	Street lighting and signal system expenses	-	-	-	-	-	-
586	Meter expenses	773	-	180	268	21	303
587	Customer installation expenses	-	-	-	-	-	-
588	Miscellaneous expenses	10,013	(412)	3,286	3,826	448	2,865
589	Rents	952	-	174	738	40	-
	Total operation	$ 15,340	$ (412)	$ 4,358	$ 6,007	$ 830	$ 4,557
Maintenance							
590	Maintenance supervision and engineering	$ 672	$ -	$ 187	$ 240	$ 53	$ 192
591	Maintenance of structures	(0)	-	(0)	-	-	-
592	Maintenance of station equipment	5,219	-	1,407	1,563	276	1,974
593	Maintenance of overhead lines	73,647	-	25,378	20,292	5,259	22,718
594	Maintenance of underground lines	1,464	-	600	329	81	453
595	Maintenance of line transformers	116	-	47	41	5	22
596	Maintenance of street lighting and signal systems	1,388	-	305	681	52	350
597	Maintenance of meters	1,716	-	466	663	173	414
598	Maintenance of miscellaneous distribution plant	410	-	143 -	109	98	61
	Total maintenance	$ 84,632	$ -	$ 28,533	$ 23,917	$ 5,996	$ 26,185
	Total distribution expenses	$ 99,972	$ (412)	$ 32,891	$ 29,924	$ 6,826	$ 30,743
Customer Account Expenses							
Operation							
901	Supervision	$ 28	$ -	$ 8	$ 8	$ 2	$ 10
902	Meter reading expenses	503	-	82	94	46	282
903	Customer records and collection expenses	6,111	-	1,949	1,871	534	1,757
904	Uncollectible accounts	12,748	-	3,281	4,316	1,024	4,127
905	Miscellaneous customer accounts expense	387	-	58	235	19	76
	Total customer accounts expense	$ 19,779	$ -	$ 5,379	$ 6,524	$ 1,624	$ 6,251
Customer Service and Informational Expenses							
Operation							
907	Supervision	$ 0	$ -	$ -	$ 0	$ -	$ -
908	Customer assistance expenses	46,378	-	13,328	14,440	4,091	14,519
909	Informational and instructional expenses	-	-	-	-	-	-
910	Miscellaneous customer service and informational expenses	3,901	-	1,322	1,025	297	1,257
	Total customer service and informational expense	$ 50,279	$ -	$ 14,651	$ 15,465	$ 4,388	$ 15,776
Sales Expenses							
Operation							
911	Supervision	$ 54	$ -	$ 15	$ 17	$ 5	$ 17
912	Demonstrating and selling expenses	-	-	-	-	-	-
913	Advertising expenses	-	-	-	-	-	-

916	Miscellaneous sales expenses	-	-	-	-	-	-
	Total sales expenses	$ 54	$ -	$ 15	$ 17	$ 5	$ 17
Administrative and general expenses							
Operation							
920	Administrative and general salaries	$ 6,185	$ 0	$ 1,486	$ 1,831	$ 541	$ 2,326
921	Office supplies and expense	3,186	0	909	964	253	1,060
922	Administrative expenses transferred-credit	(4,276)	(0)	(1,164)	(1,395)	(365)	(1,353)
923	Outside services employed	21,013	(0)	5,949	6,316	2,076	6,671
924	Property insurance	(1,780)	0	(1,212)	(590)	4	18
925	Injuries and damages	3,645	0	1,173	737	684	1,052
926	Employee pensions and benefits	95	0	1,144	(1,736)	786	(99)
927	Franchise requirements	-	-	-	-	-	-
928	Regulatory commission expenses	1,440	0	417	393	124	506
929	Duplicate charges - credit	-	-	-	-	-	-
930.1	General advertising expenses	89	0	28	31	9	21
930.2	Miscellaneous general expenses	842	0	209	280	83	269
931	Rents	357	(0)	26	192	24	114
	Total administrative and general expenses	$ 30,794	$ 0	$ 8,966	$ 7,021	$ 4,220	$ 10,586
Maintenance							
935	Maintenance and general plant	2,263	0	859	(23)	18	1,408
	Total maintenance	$ 2,263	$ 0	$ 859	$ (23)	$ 18	$ 1,408
	Total administrative and general expenses	$ 33,056	$ 0	$ 9,825	$ 6,999	$ 4,238	$ 11,994
	Total electric operation and maintenance expenses	733,071	$ (418)	$ 211,560	$ 194,848	$ 61,835	$ 265,247

FE PA Statement No. 5-R

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY

DOCKET NO. R-2024-3047068

Rebuttal Testimony of Gregory J. Gawlik

List of Topics Addressed

OCA Proposed Adjustments to Taxes
New IRS Private Letter Ruling

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REBUTTAL TESTIMONY
OF
GREGORY J. GAWLIK

I. INTRODUCTION

Q. Please state your name and business address.

A. My name is Gregory J. Gawlik. My business address is 76 South Main Street, Akron, Ohio 44308.

Q. Have you previously filed testimony in this proceeding?

A. Yes. I filed written direct testimony, and FE PA Exhibits GJG-1 and GJG-2, on behalf of FirstEnergy Pennsylvania Electric Company ("FE PA" or the "Company").

Q. What is the purpose of your rebuttal testimony?

A. The purpose of my rebuttal testimony is twofold: (1) address the direct testimony of Mr. Dante Mugrace, a witness for the Pennsylvania Office of Consumer Advocate ("OCA"), in which he proposes certain adjustments to taxes other than income taxes, income taxes, accumulated deferred income taxes ("ADIT"), and rate base utilizing the Act 40 requirements, and (2) discuss the impact on FE PA of a new Internal Revenue Service ("IRS") private letter ruling ("PLR"), which became public after my direct testimony was filed in this case, interpreting certain federal income tax "Normalization Rules" (defined below).

Q. Are you sponsoring any exhibits to accompany your rebuttal testimony?

A. Yes, I am sponsoring FE PA Exhibit GJG-3.

II. REBUTTAL OF DIRECT TESTIMONY OFFERED BY OCA WITNESS MR. MUGRACE

Q. Please summarize OCA witness Mr. Mugrace's proposed adjustments to the Company's tax claims.

A. Mr. Mugrace proposes the following tax adjustments: reduction of $98,605 to taxes other than income taxes[1]; reduction of $48,160,472 to income taxes[2]; reduction of $17,090,117 to ADIT[3]; and reduction of $99,056,696 to rate base.[4] I address each of these adjustments below.

Q. Does FE PA agree with OCA witness Mr. Mugrace's proposed adjustments to taxes other than income taxes?

A No. Although Mr. Mugrace does not contest the Company's methodology for computing taxes other than income taxes, he proposes adjustments to payroll taxes based on other adjustments he proposes to salary and wages ("S&W") and incentive compensation.[5] The Company disagrees with Mr. Mugrace's proposed adjustments to S&W and incentive compensation, such objections to be covered in the rebuttal testimony of Company witness April Marx, and, therefore, the derivative tax adjustments that follow should also be rejected.[6]

Mr. Mugrace also proposes an adjustment to Public Utility Realty Tax based on an adjustment he is proposing to electric plant in service ("EPIS").[7] The Company explains

[1] OCA St. No. 1 at pp. 77-78; OCA Exhibit DM-21.
[2] OCA St. No. 1 at pp. 79-80; OCA Exhibit DM-22.
[3] OCA St. No. 1 at p. 29; OCA Exhibit DM-9.
[4] OCA St. No. 1 at pp. 80-83; OCA Exhibit DM-3.
[5] OCA St. No. 1 at p. 78; OCA Exhibit DM-21.
[6] The Company also disagrees with the payroll tax adjustment proposed by Ms. Okum, witness for the Bureau of Investigation and Enforcement, based upon a vacancy rate adjustment, such objections to be covered in the rebuttal testimony of Company witness April Marx (See FE PA Statement No. 12-R).
[7] OCA St. No. 1 at p. 78; OCA Exhibit DM-21.

that Mr. Mugrace's proposed adjustment to EPIS should be rejected in the rebuttal testimony of FE PA witness Hawkins, and, therefore, the derivate tax adjustments that follow should also be rejected. For those reasons, the Company's claim for taxes other than incomes taxes set forth in its direct testimony should be adopted.

Q. Do you object to OCA witness Mr. Mugrace's proposed adjustments to income taxes?

A. Yes. While Mr. Mugrace does not object to the Company's methodology for computing income taxes, he has proposed adjustments to current federal and state income tax expense.[8] As with his proposed adjustment to taxes other than income taxes, his adjustments to the Company's federal and state income tax claims are the direct result of his other proposed adjustments to items of operating income, operating expense, or rate base. Various Company witnesses respond to Mr. Mugrace's proposed adjustments to rate base, operating revenues and operating expense and, therefore, his derivate adjustments to federal and state income taxes should also be rejected.

Q. Should OCA witness Mr. Mugrace's proposed adjustment to ADIT be adopted?

A No.

Q. Please explain why not.

A. Mr. Mugrace's proposed adjustment to ADIT[9] is based upon the reduction to the Company's claim for accumulated depreciation of $62,573,657 that is proposed by OCA witness Mr. Garrett. Mr. Mugrace tax-effects the recommended accumulated depreciation adjustment using a composite tax rate of 27.312% (referencing FE PA Exhibit PML-1, p.

[8] OCA St. No. 1 at pp. 79-80; OCA Exhibit DM-22.
[9] OCA St. No. 1 at p. 29; OCA Exhibit DM-9.

63 of 63), which is a combined federal and state statutory tax rate, to arrive at a reduction to ADIT of $17,090,117 (ADIT is reduced from $1,846,713,000 to $1,829,622,883).

The Company disagrees with this adjustment to ADIT for several reasons. As an initial matter, with respect to the basis of the adjustment, FE PA witness Mr. John Spanos (FE PA Statement No. 9R) explains why Mr. Garrett's proposed adjustments to book depreciation should be rejected, and, therefore, the derivative ADIT adjustment proposed by Mr. Mugrace should also be rejected.

Separate from objecting to the book depreciation issue, which is the genesis of the proposed ADIT adjustment, I would like to highlight two other concerns with Mr. Mugrace's computation of ADIT that demonstrate his recommendation is flawed. First, the Company only includes plant-related ADIT in rate base computed at the federal statutory tax rate of 21%. No ADIT is, or should be, computed using the state statutory tax rate because the state income tax benefits associated with accelerated tax depreciation and other deductions are immediately flowed through to customers (i.e., not normalized). This means that current state income tax expense is lower now but will be higher in the future when the book-tax timing differences turn around. Thus, Mr. Mugrace should not have used the 27.312% composite tax rate to calculate the tax effect of Mr. Garrett's adjustments to book depreciation. Second, if I understand correctly, Mr. Mugrace has proposed a decrease to ADIT based upon Mr. Garrett's proposed decrease to book depreciation. However, a reduction in book depreciation expense should have the opposite effect, causing ADIT to increase. ADIT results from the timing difference between the amount of accelerated tax depreciation and book depreciation. The larger the gap between the amount of tax depreciation and the amount of book depreciation, the greater the ADIT. For

example, if tax depreciation is $30 and book depreciation is $20, the resulting federal ADIT would be $10 x 21%, or $2.10. However, if tax depreciation is $30 and book depreciation is only $10, then the resulting federal ADIT would be $20 x 21%, or $4.20. In other words, as book depreciation decreases, the gap between tax and book becomes larger and, therefore, ADIT increases, which is the opposite of what Mr. Mugrace is suggesting. The fact that Mr. Mugrace appears to have misconstrued the relationship between OCA's proposed adjustments to depreciation and the impact on ADIT further demonstrates that his recommendation to adjust ADIT should be rejected.

Q. Does the Company agree with OCA witness Mr. Mugrace's proposed adjustments to rate base utilizing the Act 40 requirements?

A. No.

Q. Why not?

A. Mr. Mugrace's proposal to reduce the Company's rate base by $99,056,696 based upon his interpretation of Act 40 of 2017 is addressed in the rebuttal testimony of Company witness Hawkins. In addition to this testimony, however, Mr. Mugrace's computation of any hypothetical differential calculated under Act 40 is inaccurate.

Q. Please explain the computational errors committed by Mr. Mugrace with respect to his Act 40 adjustment.

A. Mr. Mugrace mistakenly asserts that I identified $921,995 as a consolidated tax adjustment amount. This is incorrect. In Exhibit GJG-1, I identified the required "Section 1301.1(b) Differential" for FE PA as $36,180 (in thousands). Mr. Mugrace used a much higher consolidated tax loss from 2022, which is not the "Differential" defined by Act 40 nor is it

appropriately allocated to the Company. Accordingly, 50% of the "Differential" shown on my Exhibit GJG-1 is $18,090.

Q. Does Mr. Mugrace make any further errors with respect to this adjustment?

A. Yes. In making his proposed adjustment, Mr. Mugrace states: "[o]ne might conclude from this that *PECO* therefore basically intends to use that money for the benefit of its stockholders, and not apply it in any manner to provide a quantifiable ratepayer benefit or in a manner that directly benefits service to Pennsylvania customers." (Emphasis added.)[10] Such a statement calls into question whether Mr. Mugrace is actually addressing FE PA's specific facts, and whether his computational error is related to this mistake.

III. IMPACT OF THE FEDERAL INCOME TAX NORMALIZATION RULES ON THE COMPANY'S CLAIM

Q. What are the Normalization Rules?

A. The Internal Revenue Code and U.S. Treasury Regulations have rules to ensure that regulated utilities retain the current benefit of accelerated federal tax depreciation and slowly flow-through over the life of the assets the benefits that do not immediately flow through to customers , referred to as the "Normalization Rules."[11] The Normalization Rules require that rate base be adjusted by ADIT (both liabilities and assets) created by accelerated tax depreciation. Over the years, the IRS has issued PLRs concluding that deferred tax assets attributable to net operating loss carryforwards ("NOLC") caused by accelerated tax depreciation must be included in rate base as a component of ADIT to comply with the Normalization Rules.[12] Failure to comply with the Normalization Rules

[10] OCA St. No. 1 at p. 82.
[11] See Internal Revenue Code §§168(f)(2) and (i)(9) and Treasury Regulation §§1.167(l)-1(a)(1) and (h).
[12] See Private Letter Rulings 201436037, 201436038, 201534001, and 201709008.

results in the utility losing its right to claim accelerated tax depreciation on public utility property.

Q. Please explain the recent development concerning the IRS's interpretation of the Normalization Rules as applied to NOLC deferred tax assets.

A. For financial statement purposes under U.S. generally accepted accounting principles ("GAAP"), regulated utilities reduce the amount of the NOLC deferred tax asset as affiliates in the consolidated tax group pay to use the NOLC to reduce their tax liability, such payments being commonly referred to as "tax allocation" or "tax sharing" payments. Recently, the IRS issued a PLR (hereafter referred to as the "NOLC PLR") concluding that the Normalization Rules are violated when the receipt of tax sharing payments causes the utility's NOLC deferred tax asset to be reduced too quickly compared to the utility's own utilization of the NOLC on a standalone basis.[13] In other words, if the utility's NOLC deferred tax asset on a standalone basis is greater than on a GAAP basis, then the incremental standalone NOLC deferred tax asset amount must be used to increase rate base, not only at the current balance sheet date used for measuring rate base but also as of

[13] PLR-107770-22. As explained in the NOLC PLR:

> The underlying concept and purpose of the Normalization Rules is to prevent the flow-through of these accelerated depreciation-related tax benefits to ratepayers in regulated rates any faster than permitted by the Normalization Rules. Thus, the flow-through of these tax benefits to ratepayers faster than permitted by the Normalization Rules would result in a normalization violation that would preclude the taxpayer from using any of the accelerated tax depreciation methods on public utility property and, instead, require the taxpayer to use the same depreciation method and period as those used to compute depreciation expense in its cost of service for ratemaking purposes. Conversely, a taxpayer that flows through these tax benefits to ratepayers slower than permitted by the Normalization Rules, or that never flows through any of the tax benefits from the accelerated depreciation to ratepayers, would not be in violation of those rules. By reducing [the taxpayer's] stand-alone DTA [deferred tax asset] by reason of the TAA [tax allocation agreement] payments (or achieving a similar result through other methods), this improperly involves amounts that did not actually defer tax due to the presence of the NOLC, as represented in the DTA account.

December 31, 2017, for purposes of remeasuring ADIT due to the corporate tax rate reduction (35% to 21%) enacted in the Tax Cuts and Jobs Act ("TCJA"). The 14% difference between the pre-and-post-TCJA tax rates is the excess accumulated deferred income tax ("EADIT") amount, usually a net liability owed to customers, representing the amount of taxes related to accelerated depreciation previously collected from customers at the higher tax rate but not yet paid to the IRS. Met-Ed, Penelec, Penn Power, and West Penn all settled their TCJA EADIT obligations with the Commission back in 2022 (hereafter referred to as the "TCJA Proceedings").[14]

Q. What is the impact of the NOLC PLR on FE PA?

A. Historically, for Pennsylvania ratemaking purposes, FE PA has not computed NOLC deferred tax assets on a standalone basis but, rather, has followed the U.S. GAAP method in which the NOLC deferred tax asset is reduced by tax sharing payments received from affiliates. As of the end of the 2025 test year, none of FE PA's four Rate Districts is projected to have NOLC deferred tax assets remaining either on a standalone basis or a GAAP basis, therefore, the NOLC PLR has no impact in that regard. However, looking back to December 31, 2017, for purposes of remeasuring ADIT, both Penelec and West Penn had NOLC deferred tax assets attributable to accelerated depreciation that would have been greater if computed on a standalone basis. The larger NOLC deferred tax asset would have offset more ADIT liability, meaning that after remeasurement at the lower 21%

[14] See *Petition of Pennsylvania Power Company to Distribute the Amortized Amount of Excess Accumulated Deferred Income Taxes,* Docket No. P-2022-3030987 (Order entered June 16, 2022); *Petition of West Penn Power Company to Distribute the Amortized Amount of Excess Accumulated Deferred Income Taxes,* Docket No. P-2022-3030988 (Order entered June 16, 2022); *Petition of Pennsylvania Electric Company to Distribute the Amortized Amount of Excess Accumulated Deferred Income Taxes,* Docket No. P-2022-3030989 (Order entered June 16, 2022); and *Petition of Metropolitan Edison Company to Distribute the Amortized Amount of Excess Accumulated Deferred Income Taxes,* Docket No. P-2022-3030990 (Order entered June 16, 2022).

corporate tax rate, both Penelec's and West Penn's EADIT refund obligations to customers would have been reduced. According to the NOLC PLR, Penelec and West Penn must use the incremental NOLC deferred tax asset, computed on a standalone basis, as an offset to total EADIT liability in order to avoid a violation of the Normalization Rules.[15] As illustrated in FE PA Exhibit GJG-3, accompanying this rebuttal testimony, Penelec's EADIT liability would be reduced by $14,433,991 and West Penn's EADIT liability would be reduced by approximately $6,781,828, each as a result of the incremental NOLC deferred tax asset using the standalone method set forth in the NOLC PLR.

Q. What should occur with respect to FE PA's income taxes to avoid a violation of the Normalization Rules?

A. FE PA's Penelec and West Penn Rate Districts must be permitted to recover the incremental NOLC deferred tax asset as computed on the standalone method to avoid a violation of the Normalization Rules. The IRS requires regulated utilities to correct inadvertent violations of the Normalization Rules at their next available opportunity, which for FE PA is this current base rate case.[16] Accordingly, the Penelec and West Penn Rate Districts each should record a tax regulatory asset representing the incremental NOLC deferred tax asset ("NOLC Tax Regulatory Asset"). The NOLC Tax Regulatory Asset should be also amortized and recovered as a component of deferred income tax expense, consistent with the rest of the EADIT amortization. The Company is recommending that

[15] As explained in the NOLC PLR: "Rev. Proc. 2020-39 provides guidance concerning the implementation of the EADIT normalization rules of TCJA §13001 solely with respect to effects of tax rate reductions on timing differences related to accelerated depreciation. Section 4.01(6) of Rev. Proc. 2020-39 allows taxpayers that have amortized their EADIT in a manner not in accordance with the Revenue Procedure to prospectively correct the erroneous method at the next available opportunity….[We conclude that] Taxpayer's amortization of its EADIT must take into account the $f related to the separate return NOLC DTA as a reduction to the total EADIT available to be amortized."

[16] IRS Revenue Procedure 2020-39, 2020-36 I.R.B. 546.

the NOLC Tax Regulatory Asset be amortized over a period of 3 years (36 months), from 2025-2027, consistent with the amortization of other regulatory assets that the Company is proposing in this case. In their prior TCJA Proceedings, Penelec and West Penn agreed, and the Commission ordered, that any deficient deferred tax assets (*i.e.*, the 14% benefit of the deferred tax asset resulting from the difference between the old 35% tax rate and the new 21% TCJA not yet realized by the utilities) be recovered from customers over a 10-year straight-line amortization period from 2018-2027. Therefore, amortizing the NOLC Tax Regulatory Asset over 3 years also is consistent with the TCJA proceedings and will put the Penelec and West Penn Rate Districts in their agreed upon positions by the end of 2027. Accordingly, pursuant to the proposed 3-year amortization period, one-third of the NOLC Tax Regulatory Asset is being amortized into deferred income tax expense for the 2025 test year and the remaining two-thirds of the NOLC Tax Regulatory Asset is being included in rate base. The impact on the Company's revenue requirement is reflected in FE PA Exhibit PML-7, which is attached to the rebuttal testimony of FE PA witness Ms. Larkin (FE PA Statement No. 3-R).

Q. Are there adjustments to FE PA's income taxes that should be made to correct its initial filing in this matter?

A. Yes. In the prior TCJA Proceedings, Appendix A was filed for each of the Rate Districts showing total EADIT amortization for the period January 1, 2018, through December 31, 2021. The total EADIT amortization reflected on Appendix A represented assets netted against liabilities. In this case, FE PA is proposing to continue the EADIT amortization in base rates as a component of deferred income tax expense. Unfortunately, FE PA's case as originally filed reflected only the amortization of liabilities in EADIT and it omitted the

offsetting assets. Because EADIT amortization as settled in the TCJA Proceedings included amortization of the remeasured deferred tax assets, the same should continue to be reflected in EADIT amortization as a component of deferred income tax expense in base rates. Failing to do so also would be a violation of the Normalization Rules. Therefore, deferred income tax expense has been corrected for all four Rate Districts.[17]

IV. CONCLUSION

Q. Does this conclude your rebuttal testimony?

A. Yes.

[17] See FE PA Income Statement and Adjustment IS-13, FE PA Exhibit PML-1.

FE PA Statement No. 6-R

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY

DOCKET NO. R-2024-3047068

Rebuttal Testimony of Mark S. Kehl

List of Topics Addressed

LED Streetlighting Conversion
Reconnection Fees

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REBUTTAL TESTIMONY
OF
MARK S. KEHL

I. INTRODUCTION

Q. Please state your name and business address.

A. My name is Mark S. Kehl and my business address is 2800 Pottsville Pike, Reading, PA 19605.

Q. Have you previously filed testimony in this proceeding?

A. Yes. I filed written direct testimony and FE PA Exhibits MSK-1, MSK-2, MSK-3, and MSK-4 on behalf of FirstEnergy Pennsylvania Electric Company ("FE PA" or the "Company").

Q. What is the purpose of rebuttal testimony?

A. The purpose of my rebuttal testimony is to respond to portions of the direct testimony of: (1) witness Karl Pavlovic, which was submitted on behalf of the Pennsylvania Office of Consumer Advocate ("OCA")[1]; and (2) witness Harry Geller on behalf of The Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania ("CAUSE-PA").[2]

Q. Are you sponsoring any new exhibits?

A. Yes, I am introducing FE PA Exhibits MSK-5 and MSK-6 as part of my rebuttal testimony.

Q. Were these exhibits prepared by you or under your direction?

A. Yes.

[1] OCA St. No. 4.
[2] CAUSE-PA St. No. 1.

Q. Please explain FE PA Exhibit MSK-5.

A. FE PA Exhibit MSK-5 is a restatement of the West Penn 2025 Revenue Normalizations, pages 28-30 of FE PA Exhibit MSK-1. It has been adjusted to reflect a reforecast of the billing determinants for the PSU Rate District.

Q. Please explain FE PA Exhibit MSK-6.

A. FE PA Exhibit MSK-6 is the Company's discovery response to OCA Interrogatory Set IV, No 2. This exhibit provides details on the societal benefits related to our streetlighting replacement program.

II. STREETLIGHTING REBUTTAL TESTIMONY

Q. OCA witness Mr. Pavlovic states that cost recovery for streetlighting should be handled through a surcharge and that the amortization expense should be removed from the revenue requirement.[3] Do you agree with this statement?

A. No, I do not agree with their statement. FE PA proposes recovery via amortization of a regulatory asset in base rates because of the scope of the streetlight LED conversion program. I believe that base rate treatment is appropriate for a 5-year project and the creation of a surcharge is unnecessary. Therefore, the regulatory asset amortization expense should remain in the revenue requirement.

[3] OCA St. No. 4 at pp. 42-43.

Q. OCA witness Mr. Pavlovic recommends that the regulatory asset recovery value should be calculated the month prior to program inception to make recovery more concurrent with the conversion.[4] Do you agree with this recommendation?

A. I agree that the calculation should be closer to program implementation, and propose to use November 30, 2024, which would be within five months of implementation. This timing difference represents an immaterial amount (less than 1% delta) when comparing estimated balances in November 2024 and March of 2025. More specifically, the forecasted ending balance is approximately $44.1M in November 2024 and $44.5M in March 2025, a difference of $400,000, or 0.9%.

Q. OCA witness Mr. Pavlovic contends that the LED streetlight conversion program does not equitably reflect the benefits received by all ratepayers.[5] How has FE PA demonstrated the program provides societal benefits?

A. I believe there are broad societal benefits from the transition to LED lighting. FE PA leveraged a Current Lighting (formerly GE Lighting) conversion table to estimate the annual savings to be experienced through the proposed program, reflected below. It shows

[4] OCA St. No. 4 at p. 41.
[5] OCA St. No. 4 at pp. 42-43.

the LED equivalents for mercury vapor, metal halide and high-pressure sodium lamps and estimates a reduction in annual consumption of approximately 33 gigawatt hours ("GWh").

Annual GWh Savings from converting Non-LED to LED	
Rate District	**GWh Savings Annually**
Met-Ed	11.6
Penelec	15.1
Penn Power	0.1
West Penn	6.0
Total	**32.9**

The energy savings provides a basis for societal benefits to all customers, which are outlined below.

Societal Benefit Calculations[6]			
Benefit	**Average Annualized Benefit Value**	**15-year Asset Life Benefit Value[7]**	**Net Present Value[8]**
Metric Tons of Carbon Dioxide ("CO_2") Avoided[9]	10,635	159,530	$18.9M
Kilowatts ("kW") of Capacity Avoided[10]	3,755	56,319	$0.6M
kW of Transmission & Distribution Avoided	3,755	56,319	$2.5M
Total			**$22.0M**

The societal benefits of the proposed program support statewide goals outlined in the Pennsylvania Climate Action Plan. The Pennsylvania Climate Action Plan includes lighting retrofits (*e.g.,* LED and other advanced technologies) as an implementation consideration to reduce electricity usage. The Company estimates over 25% of the

[6] Leverages supplier conversion table and represents cumulative benefits from ~85k new LED assets.
[7] Benefits are modeled over the estimated life of the new asset which is 15 years.
[8] Net Present Value uses 8.16% Weight Average Cost of Capital.
[9] Metric Tons of CO_2 Avoided assumes $190 price per ton from EPA Report on the Social Cost of Greenhouse Gases: Estimates Incorporating Recent Scientific Advances.
[10] kW of capacity avoided based on PA Act 129 Total Resource Cost Test. Assumes streetlights contribute to the winter peak.

streetlights to be converted as part of the proposed program are in Justice 40 Communities. In addition to the societal benefits above, LED lighting provides improved aesthetics, quality, and control of the light output which helps to supportive of dark sky initiatives. LED lighting is more reliable, thus reducing the number and frequency of future street light outages for customers. These benefits will be experienced by all customers that use the streets and roadways, thus leading to an equitable distribution of benefits. Given this, I recommend all customers should pay equally.

Q. OCA witness Mr. Pavlovic argues that the LED streetlight conversion program does not recover costs transparently.[11] How is the Company ensuring transparent recovery?

A The regulatory asset is designed strictly to record and monitor the net asset value for existing non-LED fixtures. Regulatory assets are well-accepted cost recovery methodologies adopted in other instances by the Pennsylvania Public Utility Commission and agreed to in other contexts by the OCA. Further, records will be available for audit if necessary. The regulatory asset will be adjusted for ending balance at the completion of the five-year conversion program and incorporated into the next base rate case proceeding.

III. RECONNECTION FEES

Q. Did any party discuss reconnection fees in their direct testimony?

A. Yes. CAUSE-PA witness Mr. Geller recommends that the Company waive reconnection fees for all confirmed low-income customers.[12]

[11] OCA St. No. 4 at pp. 41-43.
[12] CAUSE-PA St. No. 1 at p. 71.

Q. Do you agree with that recommendation?

A. No. While I am not disputing that reconnection fees could be an additional burden for some low-income customers, cost causation principles should be adhered to when setting fees.

Q. Would you like to expand on that concept?

A. Yes. Reconnection fees are created as a direct cost recovery mechanism. Reconnection costs are incurred only when a customer fails to pay their past due balance up until the termination of their electric service. The costs to reconnect a customer should be recouped only from that customer that caused the Company to incur this expense and should not be socialized to other ratepayers. Waiving reconnection fees for all low-income customers would shift costs to the other residential ratepayers who received no service through these activities.

Q. Has the Company alleviated any of the costs associated with reconnection fees?

A. Yes, as mentioned in my direct testimony FE PA Statement No. 6, the Company has proposed to lower all reconnection fees to $15 from what is currently $36 in Met-Ed Rate District, $32 in Penelec Rate District, and $30 in both West Penn and Penn Power Rate Districts, recognizing reduced costs related to the implementation of remote technology. This represents a savings to all customers.

IV. CONCLUSION

Q. Does this conclude your rebuttal testimony?

A. Yes.

FirstEnergy Pennsylvania Electric Company: West Penn Rate District
Sales and Distribution Revenue Normalization
Fully Projected Future Test Year Twelve Months Ending December 2025

Basic Input Factors

Line No.	Rate Group	Number of Customers: End of Period	Number of Customers: Monthly Average	Billed Usage (KWH)	Billed Demand* Units	Billed Revenue ($)	Incremental Rate (¢/KWH)	Incremental Rate ($/Customer)	Incremental Rate ($/Demand*)	Added Customers	Added Customer Useage (KWH)	Added Customer Demands*	Specific Energy Adjustment	Specific Demand* Adjustment	Added Customer Use Revenue	Specific Revenue Adjustment
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
1	RS	636,179	635,122	7,258,551,126	111,337	310,083,275	3.487¢	$ 7.440	$ 2.460	1,057	12,075,705	0	(33,604,491)	(515)	515,412	(1,173,056)
2	GSV	630	619	18,695,137	37,482	799,376	3.487¢	$ 7.440	$ 2.460	11	337,175	681	(87,966)	(176)	14,430	(3,500)
3	GS20	62,466	62,166	212,161,873	0	14,589,055	3.529¢	$ 9.520	N/A	374	1,274,904	0	(2,537,907)	0	87,665	(89,563)
4	GP30	35,827	35,877	2,454,498,178	11,571,970	43,910,086	0.400¢	$ 18.910	$ 2.243	97	6,652,347	31,408	(29,264,732)	(137,971)	119,109	(426,466)
5	GP30SH	1,381	1,377	911,885,190	4,433,779	12,593,603	0.400¢	$ 18.910	$ 1.947	3	2,127,913	10,347	(10,868,229)	(52,844)	29,389	(146,371)
6	OL	4,112	4,139	24,001,553	0	4,333,119	0.000¢	$ 87.248	N/A	(27)	(157,239)	0	(283,525)	0	(28,389)	0
7	GP35	893	906	2,085,471,473	10,151,259	21,686,554	0.000¢	$ 145.820	$ 1.980	(4)	(8,205,985)	(39,942)	(4,998,908)	(24,333)	(85,331)	(48,183)
8	PP40	190	195	5,312,899,231	18,574,842	12,016,269	0.000¢	$ 983.200	$ 0.523	(4)	(122,461,558)	(428,147)	(12,490,709)	(43,670)	(276,973)	(22,847)
9	PP44	1	1	74,054,716	119,461	34,685	0.029¢	$ 4.080	$ 0.110	(0)	(2,102,406)	(3,391)	(173,152)	(279)	(985)	(81)
10	PP46	3	3	1,044,226,502	7,237,303	2,967,877	0.104¢	$ 5.450	$ 0.260	(0)	(29,645,482)	(205,466)	(2,441,574)	(16,922)	(84,258)	(6,939)
11	PSU	1	1	199,008,718	372,758	923,590	0.000¢	$ 793.000	$ 2.452	0	0	0	(478,911)	(897)	0	(2,200)
12	Rider L	7	7	0	368,423	61,245	0.000¢	$ 86.430	$ 0.147	0	0	0	0	0	0	0
13	STLT	571	571	21,689,311	0	6,043,156	0.000¢	$ 881.955	N/A	0	0	0	0	0	0	0
14	TOTAL PA	742,260	740,985	19,617,143,007	52,978,614	430,041,889				1,506	(140,104,626)	(634,511)	(97,230,104)	(277,607)	290,069	(1,919,206)

*Includes billed kW, minimum kW, rkVA, and standby kW

FirstEnergy Pennsylvania Electric Company: West Penn Rate District
Sales and Distribution Revenue Normalization
Fully Projected Future Test Year Twelve Months Ending December 2025

Energy Usage and Adjustments

Line No.	Rate Group	Number of Customers: End of Period	Number of Customers: Monthly Average	Added LIDA (A) Customers	Added Customers	Billed Usage	Billed Demand*	KWH per Customer	Demand* per Customer	Added Customer KWH Usage	Added Customer Demands*	Specific Energy Adjust (KWH)	Specific Demand* Adjustment	Total Energy Adjustment	Total Demand* Adjustment	Normalized Energy (KWH)	Normalized Demands*
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
				(2)-(3)	(2)-(3)+(4)			(6)/(3)	(7)/(3)	(5)*(8)	(5)*(9)		(12)*(7)/(6)	(10)+(12)	(11)+(13)	(6)+(14)	(7)+(15)
1	RS	636,179	635,122	0	1,057	7,258,551,126	111,337	11,429	0	12,075,705	0	(33,604,491)	(515)	(21,528,786)	(515)	7,237,022,340	110,822
2	GSV	630	619	0	11	18,695,137	37,482	30,198	61	337,175	681	(87,966)	(176)	249,209	505	18,944,346	37,987
3	GS20	62,466	62,166	74	374	212,161,873	0	3,413	0	1,274,904	0	(2,537,907)	0	(1,263,003)	0	210,898,870	0
4	GP30	35,827	35,877	148	97	2,454,498,178	11,571,970	68,413	323	6,652,347	31,408	(29,264,732)	(137,971)	(22,612,385)	(106,563)	2,431,885,793	11,465,407
5	GP30SH	1,381	1,377	0	3	911,885,190	4,433,779	662,012	3,219	2,127,913	10,347	(10,868,229)	(52,844)	(8,740,316)	(42,497)	903,144,874	4,391,282
6	OL	4,112	4,139	0	(27)	24,001,553	0	5,799	0	(157,239)	0	(283,525)	0	(440,764)	0	23,560,789	0
7	GP35	893	906	10	(4)	2,085,471,473	10,151,259	2,301,407	11,202	(8,205,985)	(39,942)	(4,998,908)	(24,333)	(13,204,893)	(64,275)	2,072,266,580	10,086,984
8	PP40	190	195	0	(4)	5,312,899,231	18,574,842	27,275,225	95,359	(122,461,558)	(428,147)	(12,490,709)	(43,670)	(134,952,267)	(471,817)	5,177,946,964	18,103,025
9	PP44	1	1	0	(0)	74,054,716	119,461	52,948,300	85,413	(2,102,406)	(3,391)	(173,152)	(279)	(2,275,558)	(3,670)	71,779,158	115,790
10	PP46	3	3	0	(0)	1,044,226,502	7,237,303	373,305,181	2,587,296	(29,645,482)	(205,466)	(2,441,574)	(16,922)	(32,087,056)	(222,388)	1,012,139,446	7,014,915
11	PSU	1	1	0	0	199,008,718	372,758	199,008,718	372,758	0	0	(478,911)	(897)	(478,911)	(897)	198,529,807	371,861
12	Rider L	7	7	0	0	0	368,423	0	52,632	0	0	0	0	0	0	0	368,423
13	STLT	571	571	0	0	21,689,311	0	37,985	0	0	0	0	0	0	0	21,689,311	0
14	TOTAL PA	742,260	740,985	232	1,506	19,617,143,007	52,978,614			(140,104,626)	(634,511)	(97,230,104)	(277,607)	(237,334,730)	(912,118)	19,379,808,277	52,066,495

*Includes billed kW, minimum kW, rkVA, and standby kW

(A) Pending Commission approval, the West Penn Rate District will aquire LIDA customers.

FirstEnergy Pennsylvania Electric Company: West Penn Rate District
Sales and Distribution Revenue
Fully Projected Future Test Year Twelve Months Ending December 2025

Revenue

Line No.	Billed Usage (KWH) (2)	Billed Revenue ($) (3)	Added Customers (4)	Added Customer KWH Usage (5)	Added Customer Demands* (6)	Specific Energy Adjustment (7)	Specific Demand* Adjustment (8)	Incremental Rate (¢/KWH) (9)	Incremental Rate ($/Customer) (10)	Incremental Rate ($/Demand*) (11)	Added Customer Use Revenue (4)*(10)*12+(5)*(9)/100+(6)*(11) (12)	Specific Revenue Adjustment (7)*(9)/100+(8)*(11) (13)	Other Revenue Adjustment (14)	Total Revenue Adjustment (12)+(13)+(14) (15)	Normalized Revenue (3)+(15) (16)
1	7,258,551,126	310,083,275	1,057	12,075,705	0	(33,604,491)	(515)	3.487¢	$ 7.440	$ 2.460	515,412	(1,173,056)	0	(657,644)	309,425,631
2	18,695,137	799,376	11	337,175	681	(87,966)	(176)	3.487¢	$ 7.440	$ 2.460	14,430	(3,500)	0	10,930	810,306
3	212,161,873	14,589,055	374	1,274,904	0	(2,537,907)	0	3.529¢	$ 9.520	N/A	87,665	(89,563)	0	(1,898)	14,587,157
4	2,454,498,178	43,910,086	97	6,652,347	31,408	(29,264,732)	(137,971)	0.400¢	$ 18.910	$ 2.243	119,109	(426,466)	0	(307,357)	43,602,729
5	911,885,190	12,593,603	3	2,127,913	10,347	(10,868,229)	(52,844)	0.400¢	$ 18.910	$ 1.947	29,389	(146,371)	0	(116,982)	12,476,621
6	24,001,553	4,333,119	(27)	(157,239)	0	(283,525)	0	0.000¢	$ 87.248	N/A	(28,389)	0	0	(28,389)	4,304,730
7	2,085,471,473	21,686,554	(4)	(8,205,985)	(39,942)	(4,998,908)	(24,333)	0.000¢	$ 145.820	$ 1.980	(85,331)	(48,183)	0	(133,514)	21,553,040
8	5,312,899,231	12,016,269	(4)	(122,461,558)	(428,147)	(12,490,709)	(43,670)	0.000¢	$ 983.200	$ 0.523	(276,973)	(22,847)	0	(299,820)	11,716,449
9	74,054,716	34,685	(0)	(2,102,406)	(3,391)	(173,152)	(279)	0.029¢	$ 4.080	$ 0.110	(985)	(81)	0	(1,066)	33,619
10	1,044,226,502	2,967,877	(0)	(29,645,482)	(205,466)	(2,441,574)	(16,922)	0.104¢	$ 5.450	$ 0.260	(84,258)	(6,939)	0	(91,197)	2,876,680
11	199,008,718	923,590	0	0	0	(478,911)	(897)	0.000¢	$ 793.000	$ 2.452	0	(2,200)	0	(2,200)	921,390
12	0	61,245	0	0	0	0	0	0.000¢	$ 86.430	$ 0.147	0	0	0	0	61,245
13	21,689,311	6,043,156	0	0	0	0	0	0.000¢	$ 881.955	N/A	0	0	0	0	6,043,156
14	19,617,143,007	430,041,889	1,506	(140,104,626)	(634,511)	(97,230,104)	(277,607)				290,069	(1,919,206)	0	(1,629,137)	428,412,752

*Includes billed kW, minimum kW, rkVA, and standby kW

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
2024 BASE RATE CASE FILING
DOCKET NO. R-2024-3047068

OFFICE OF CONSUMER ADVOCATE Set XI, No. 2

"Please refer to the Direct Testimony of Mark S. Kehl (Statement No. 6), page 11 lines 11-13 referencing societal benefits of recovery from all customers of net asset value of non-LED fixtures converted to LED fixtures. Please list and quantify the referenced societal benefits."

RESPONSE:

FirstEnergy collaborated with Current Lighting (formerly GE Lighting) on the conversion table below. It shows the LED equivalents for Mercury Vapor, Metal Halide and High-Pressure Sodium lamps and estimates a reduction in annual consumption of approximately 33 Gigawatt hours ("GWh").

Annual GWh Savings from converting Non-LED to LED	
Rate District	**GWh Savings Annually**
Met-Ed	11.6
Penelec	15.1
Penn Power	0.1
West Penn	6.0
Total	**32.9**

The GWh savings provide a basis for societal benefits to all customers, which are outlined below.

Societal Benefit Calculations[1]			
Benefit	**Average Annualized Benefit Value**	**15-year Asset Life Benefit Value[2]**	**Net Present Value[3]**
Metric Tons of Carbon Dioxide ("CO_2") Avoided[4]	10,635	159,530	$18.9M
Kilowatts ("kW") of Capacity Avoided[5]	3,755	56,319	$0.6M

[1] Leverages supplier conversion table and represents cumulative benefits from ~85k new LED assets.
[2] Benefits are modeled over the estimated life of the new asset which is 15 years.
[3] Net Present Value ("NPV") uses 8.16% Weight Average Cost of Capital ("WACC").
[4] Metric Tons of CO_2 Avoided assumes $190 price per ton from EPA Report on the Social Cost of Greenhouse Gases: Estimates Incorporating Recent Scientific Advances.
[5] kW of Capacity Avoided based on PA Act 129 Total Resource Cost Test. Assumes streetlights contribute to the winter peak.

kW of Transmission & Distribution Avoided	3,755	56,319	$2.5M
Total			**$22.0M**

The societal benefits of the proposed program support statewide goals outlined in the Pennsylvania Climate Action Plan.[6] The Pennsylvania Climate Action Plan includes *Lighting retrofits (e.g.,* LED and other advanced technologies*)* as an implementation consideration to reduce electricity usage.

The Company estimates over 25% of the streetlights to be converted as part of the Proposed Program are in Justice 40 Communities.[7]

In addition to the societal benefits above, LED lighting provides improved aesthetics, quality, and control of the light output which helps to minimize light pollution. LED lighting is more reliable, thus reducing the number and frequency of future street light outages for customers.

[6] Pennsylvania Climate Action Plan 2021 found on The Department of Environmental Protection website.
[7] Justice 40 Community data from Climate and Economic Justice Screening Tool: https://screeningtool.geoplatform.gov/en/downloads#3/33.47/-97.5

FE PA Statement No. 7-R

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY

DOCKET NO. R-2024-3047068

Rebuttal Testimony
of
Timothy Lyons

List of Topics Addressed

Class Cost of Service, Rate Design

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REBUTTAL TESTIMONY
OF
TIMOTHY S. LYONS

I. INTRODUCTION

Q. Please state your name and position.

A. My name is Timothy S. Lyons. I am a Partner at ScottMadden, Inc. ("ScottMadden"). I am testifying on behalf of FirstEnergy Pennsylvania Electric Company ("FE PA") or the "Company").

Q. Are you the same Timothy S. Lyons who previously sponsored direct testimony on behalf of the Company in this proceeding?

A. Yes, I am. I sponsored direct testimony ("Direct Testimony") on behalf of the Company before the Pennsylvania Public Utility Commission ("Commission") in this proceeding as part of FE PA Statement No. 7.

Q. What is the purpose of your rebuttal testimony?

A. The purpose of my rebuttal testimony ("Rebuttal Testimony") is to address the following testimonies:

1. Bureau of Investigation & Enforcement ("I&E") witness Joseph Kubas's recommendations regarding the Company's customer cost analysis and rate design;
2. Office of Consumer Advocate ("OCA") witness Karl Pavlovic's recommendations regarding the Company's Class Cost of Service ("CCOS") study, class revenue targets, and rate design;

3. The Pennsylvania State University ("PSU") witness James Crist's recommendations regarding the Company's CCOS study and rate design;[1]
4. Office of Small Business Advocate ("OSBA") witness Mark Ewen's recommendations regarding the Company's class revenue targets and rate design;
5. The Met-Ed Industrial Users Group, the Penelec Industrial Customer Alliance, and the West Penn Power Industrial Intervenors (collectively, the "Large User Groups") witness Brian Andrews' recommendations regarding the Company's CCOS study and class revenue targets;[2]
6. The Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania ("CAUSE-PA") witness Harry Geller's recommendations regarding the Company's rate design; and
7. Walmart witness Lisa Perry's recommendations regarding the Company's class revenue targets.

Q. Have you prepared exhibits supporting your rebuttal testimony?

A. Yes. I am sponsoring the following exhibits:

- FE PA Exhibit TSL-R1 – Rebuttal Class Cost of Service Study; and
- FE PA Exhibit TSL-R2 – Rebuttal Rate Design and Bill Impacts.

II. THE COMPANY'S RESPONSE TO I&E'S RECOMMENDATIONS

Q. What are I&E's recommendations?

A. I&E recommends the following changes to the Company's customer cost analysis.[3]

[1] PSU filed Direct Testimony and Supplemental Direct Testimony.
[2] The Large User Groups filed Direct Testimony and Supplemental Direct Testimony.
[3] I&E St. No. 3 at pp. 15-20.

- Exclude plant accounts 364-368 and associated expenses from the customer cost analysis since, according to I&E, these items are used to deliver energy and do not change with the addition or loss of one customer. I&E's recommendation is based in part on Commission decisions in the *Columbia Gas of Pennsylvania* (2010)[4] and *Aqua Pennsylvania* (2004)[5] rate case proceedings.
- Exclude the portion of uncollectible expenses not associated with the customer charges and demand charges since, according to I&E, some uncollectible expenses are related to usage charges.
- Reflect a credit for the portion of forfeited discount revenues related to customer charges.

I&E also recommends the following changes related to the class revenue targets.

- I&E recommends a two-step approach to setting class revenue targets for the Penelec and West Penn Rate Districts.
    - In the first step, I&E reallocates revenue to specific customer classes it identifies as under-earners.
        - For the Penelec Rate District, I&E recommends that the proposed revenue for the General Service Small ("GSS") be increased by $2,050,000 and the Street Lighting ("STLT") class be increased $803,000.[6]

[4] *Pa. P.U.C., et al. v. Columbia Gas of Pennsylvania, Inc*., Docket Nos. R-2010-2215623 and R-2010-2201974 (Opinion and Order entered Oct.14, 2011) ("*Columbia Gas* Order").
[5] *Pa. P.U.C. v. Aqua Pennsylvania, Inc.*, Docket No. R-00038805 (Opinion and Order entered Aug. 5, 2004) ("*Aqua* Order").
[6] I&E St. No. 3 at p. 26.

- For the West Penn District, I&E recommends that the proposed revenue for the GSS class be increased by $1,813,000 and the STLT class be increased by $1,198,000.[7]

- In the second step, I&E reallocates revenue from specific customer classes it identifies as over-earners.
  - For the Penelec Rate District, I&E recommends reducing the proposed revenue of the General Service Large ("GLS") class by $2,650,000 and the proposed revenue of the All-Electric SCH ("H") class by $203,000.[8]
  - For the West Penn Rate District, I&E recommends reducing the proposed revenue increase going to the GSL class by $2,100,000, the Primary Power ("PP-44") class by $11,000, and the Outdoor Lighting ("POL") class by $900,000.[9]

Finally, I&E recommends the following changes related to the rate design.

- Maintain customer and demand charges for all rate districts and customer classes as there is no justification for increasing customer charges based on I&E's customer cost analysis.[10]

[7] *Id.* at p. 27.
[8] *Id.* at p. 26.
[9] *Id.* at p. 27.
[10] *Id.* at pp. 20-24.

Q. Does the Company agree with I&E that plant accounts 364-368 and associated expenses do not vary with changes in the number of customers?

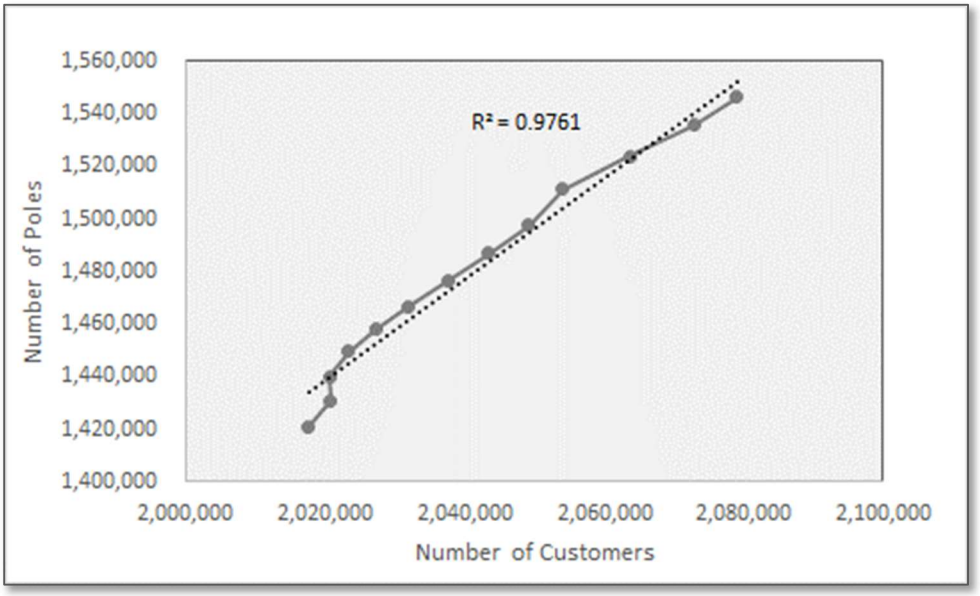
A. No. The Company believes that plant accounts 364 (Poles, Towers, and Fixtures), 365 (Overhead Conductors and Devices), 366 (Underground Conduit), 367 (Underground Conductors and Devices), and -368 (Line Transformers) and associated expenses vary with changes in the number of customers because distribution facilities are designed to provide customer access to the electric system. The National Association of Regulatory Utility Commissioners ("NARUC") Electric Utility Cost Allocation Manual (the "NARUC Manual") agrees with this approach:

> Distribution plant Accounts 364 through 370 involve demand and customer costs. The customer component of distribution facilities is that portion of costs which varies with the number of customers. Thus, the number of poles, conductors, transformers, services, and meters are directly related to the number of customers on the utility's system. . . . [E]ach primary plant account can be separately classified into a demand and customer component. [11]

Furthermore, there is a relationship between the Company's distribution facilities and number of customers, as shown in Figure 1 (below).

[11] NARUC, *Electric Utility Cost Allocation Manual* at p. 90 (1992).

Figure 1: Comparison Between Number of Poles and Customers (2010-2022)[12]



The Figure shows there is a linear relationship between the number of poles and customers between 2010 and 2022. The linear relationship is supported by regression analysis, which measures the extent to which changes in a dependent variable (the number of poles) can be explained by changes in independent variables (the number of customers). Specifically, the regression analysis produced an r-square of 97.61, which indicates 97.61 percent of changes in poles can be explained by changes in the number of customers.

Q. Has the Commission recognized the classification of distribution facilities as customer and demand?

A. Yes. The Commission recognized in the 2012 PPL Electric Utilities Corporation rate case the classification of distribution facilities as customer and demand based on the minimum-size method. Specifically, the Commission stated:

[12] Sources: Number of poles, the Company's facilities database; number of customers, the Company's FERC Form 1 filings.

PPL's proposed COSS in the instant proceeding is virtually identical to the COSS approved in 2010, is consistent with the NARUC Manual and more accurately reflects cost-causation principles than the COSS methodology the Company utilized prior to the 2010 base rate case.[13]

Q. Does the Company agree with I&E's recommendation to exclude the portion of uncollectible expenses not associated with customer charges and demand charges since some uncollectible expense is related to usage charges?

A. In part. The Company agrees that a portion of uncollectible expenses not associated with customer charges and demand charges varies with usage charges. However, the impact is very small. Excluding the portion of uncollectible expenses not associated with customer charges and demand charges reduces the residential customer cost by less than $1.00 for all rate districts. Specifically the residential customer costs decreases from $66.83 per customer per month to $66.03 per customer per month for the Met-Ed Rate District, from $66.51 per customer per month to $65.54 per customer per month for the Penelec Rate District[14], from $67.80 per customer per month to $67.19 per customer per month for the

[13] *Pa. PUC, et al. v. PPL Electric Utilities Corp.*, Docket Nos. R-2012-2290597, *et al*., at p. 113 (Opinion and Order entered Dec. 28, 2012) ("*2012 PPL Rate Case*").

[14] Please note that during preparation of discovery response I&E RS, No. 014, an inadvertent formula error was discovered in allocation of uncollectible expenses for the Penelec rate district. Specifically, there was no allocation of uncollectible expenses to the Residential class. The numbers presented in this testimony reflect the corrected customer costs.

Penn Power Rate District, and from $49.09 per customer per month to $48.58 per customer per month for the West Penn Rate District.

Q. Does the Company agree with I&E's recommendation to reflect a credit for the portion of forfeited discount revenues related to customer charges?

A. In part. The Company agrees that a portion of the forfeited discount revenues is related to customer charges. However, the impact is very small. Reflecting the portion of forfeited discount revenues related to customer charges reduces the residential customer cost by less than $0.50 for all rate districts. Specifically the residential customer costs decreases from $66.83 per customer per month to $66.72 per customer per month for the Met-Ed Rate District, from $66.51 per customer per month to $66.38 per customer per month for the Penelec Rate District, from $67.80 per customer per month to $67.69 per customer per month for the Penn Power Rate District, and from $49.09 per customer per month to $49.00 per customer per month for the West Penn Rate District.

Q. Does the Company agree with I&E's testimony that its customer cost recommendations are supported by the Commission's decision in *Columbia Gas* Order?

A. No. The Company does not agree that I&E's customer cost recommendations are supported by the Commission's decision in the *Columbia Gas* Order.

The *Columbia Gas* Order states that "[g]iven the lack of alternatives presented for [the Commission's] consideration in th[at] proceeding, the decision . . . is applicable only to th[at] proceeding and should not be considered as precedential."[15]

Q. Does the Company agree with I&E's testimony that its customer cost recommendations are supported by the Commission's decision in the *Aqua* Order?

A. No. The Company does not agree that I&E's customer cost recommendations are supported by the Commission's decision in the *Aqua* Order. The *Aqua* Order does not address the appropriateness of including distribution facilities in customer cost analysis used to support the customer charges and, in that proceeding, Aqua Pennsylvania, Inc. did not propose to include distribution facilities in the customer cost analysis used to support the customer charges.[16]

It is worth noting that, in the *Aqua* Order, the Commission approved including certain indirect costs in the customer costs—such as local taxes and other administrative and general costs—which were not included in the Company's customer cost analysis.[17]

Q. Does the Company agree with I&E's two-step approach to setting class revenue targets?

A. No. The Company does not agree with I&E's two-step approach to setting class revenue targets since it does not result in a uniform movement toward cost-based rates. For example, the Company proposes to move the Met-Ed Rate District's residential class from an indexed rate of return of 0.66 to 0.88 and the General Service Primary class from an

[15] *Columbia Gas* Order, at p. 52.
[16] Docket No. R-00038805, Exhibit No. 5-A, Part II, Appendix RS1-j at p. 2.
[17] *Aqua* Order, 2004 Pa. PUC LEXIS 39, *97-98.

indexed rate of return of 2.36 to 1.39 (see I&E's Exhibit No. 3, Schedule 6, page 1 of 4). By comparison, I&E proposes to move the Met-Ed Rate District's residential class from an indexed rate of return of 0.66 to 1.02 and the General Service Primary class from an indexed rate of return of 2.36 to 1.02 (see I&E Exhibit No. 7, page 1 of 4).

The Company's approach to setting class revenue targets reflects a balance of fairness and bill continuity considerations—while resulting in a uniform movement toward cost-based rates—through a 10 percent movement to cost-based rates for all rate classes.

Q. Does the Company agree with I&E's approach to setting class revenue targets if the Commission determines that a lower revenue requirement is appropriate?

A. No. As stated earlier, the Company's approach to setting class revenue targets reflects a balance of fairness and bill continuity considerations through a 10 percent movement to cost-based rates for all rate classes.

Q. What are I&E's recommendations regarding the Company's proposed rate design?

A. I&E recommends maintaining customer and demand charges for all Rate Districts customer classes since, according to I&E, there is no justification for increasing customer charges based on I&E's customer cost analysis.

Q. Does the Company agree with I&E's recommendation to maintain customer and demand charges for all rate districts?

A. No. As discussed earlier, the Company's customer cost analysis shows current customer charges are well below the customer costs. Consequently, the Company believes it is appropriate to increase the customer charges in a way that better reflects the customer costs.

Maintaining the current customer charges raises intra-class inequities concerns since customer costs not recovered through a customer charge are recovered through energy kWh charges, resulting in a shift in cost recovery from low- to high-use customers.

Moreover, cost recovery through energy kWh charges increases variability in Company revenues and customer bills, particularly those that utilize electricity for heating purposes. Specifically, increased reliance on cost recovery of fixed costs through variable kWh charges—especially for residential customers during winter months who utilize electricity for heating purposes—increases the potential for weather-driven variability in customer bills.

The Company's proposal to increase customer and demand charges in this rate case helps address such intra-class inequities between low- and high-use customers as well as the potential for weather-driven variability in customer bills.

III. THE COMPANY'S RESPONSE TO OCA'S RECOMMENDATIONS

Q. What are the OCA's recommendations?

A. OCA recommends the following changes to the Company's CCOS study:

- Reject the Company's classification of plant accounts 364-368 as customer and demand based on the minimum-size method.[18]
- Instead, classify distribution plant accounts 364-368 as 100 percent demand. [19]
- The OCA states there is "no basis in theory, system design and operation practice, or empirical quantitative data to support [the Company's] use of the minimum-size

[18] OCA St. No. 4 at p. 3.
[19] *Id.* at p. 15.

system method to classify as customer-related any portion of its distribution costs."[20]

- OCA also recommends the following changes to setting the Company's class revenue targets.
- Develop class revenue targets based on a uniform 50.00 percent movement to cost-based rates.[21]
- The OCA states the Company's proposed class revenue targets should be rejected because they are (1) based on rate district CCOSs that use the minimum-system method and thus are inconsistent with cost causation and (2) do not produce consistent movement towards parity in cost recovery.[22]

Finally, OCA recommends the following changes to the Company's rate design.

- Maintain residential customer charges at their current levels for all the Company's Rate Districts, recovering any revenue increase through volumetric distribution charges. [23]
- OCA states that recovering the revenue increase entirely through the volumetric distribution charge will increase conversation efforts and provide customers more control over their monthly bills.[24]

- OCA references the Commission's decision in *Pa. PUC., et al. v. Columbia Gas of Pennsylvania, Inc.* Docket Nos. R-2020-3018835, *et al*. (Opinion and Order entered

[20] *Id.*
[21] *Id.* at p. 33.
[22] *Id.* at pp. 36-37.
[23] *Id.* at p. 39.
[24] *Id.*

Feb. 19, 2021) ("*Columbia 2021* Order"), as justification for maintaining current residential customer charge levels.[25]

Q. Does the Company agree with OCA's recommendation to classify plant accounts 364-368 as 100 percent demand?

A. No. The Company continues to support classification of plant accounts 364-368 as customer and demand based on the results of the minimum-size system method.

As discussed earlier, classification of plant accounts 364-368 as customer and demand is an industry recognized practice. In addition, the approach to classify plant accounts 364-368 as customer and demand based on the minimum-size method is also an industry recognized method. Moreover, this method has been used by EDCs in Pennsylvania for many years, and OCA has offered no basis to depart from the use of this method.

Figure 1 (above) provides empirical quantitative data to support the Company's distribution facilities vary with changes in the number of customers.

Q. Has the OCA raised similar concerns in a prior rate proceeding?

A. Yes. The OCA raised similar concerns related to minimum-size studies in the *2012 PPL Rate Case* referenced earlier.

However, there, the Commission recognized PPL's CCOS study based on minimum-size method was consistent with cost-causation.[26]

[25] *Id.*
[26] *See 2012 PPL Rate Case*, at p.113.

Q. Does the Company agree with OCA's recommendation regarding the class revenue targets?

A. In part. The Company agrees that the class revenue targets should reflect a uniform movement toward cost-based rates; however, the Company believes that its proposed 10 percent movement to cost-based rates strikes an appropriate balance between moving to cost-based rates and addressing rate continuity considerations. The Company also believes that its approach to classify plant accounts 364-368 as customer and demand better reflects the cost of service to be used in establishing cost-based rates.

Q. Does the Company agree with OCA's recommendation to maintain the current residential customer charges for all Rate Districts?

A. No. As discussed earlier, maintaining the customer charge would create intra-class equities, as customer costs not recovered in the customer charge are then recovered in energy kWh charges, resulting in intra-class equities between low- and high-use customers.

Q. Does the Company agree with OCA's statement that placing all of the increase in the volumetric distribution charge will provide residential customers with an increased incentive to engage in conservation?

A. In part. The Company agrees that lower fixed charges and higher volumetric charges, all other things remaining the same, increase a customer's incentive to conserve; however, the Company considered other principles in developing the proposed rate design.

Specifically, if the Company's only principle considered in its rate design, for example, were to establish a rate design that maximized a customer's incentive to conserve, then customer charges would be set at the lowest possible level and volumetric charges would be set at the highest possible level. Such a rate design would be unjust and

unreasonable, however, since there would be a misalignment between a customer's rate and its underlying cost of service due to inequities between low- and high-use customers. Specifically, the Company's customer cost analysis shows a residential customer cost of $66.83 per month for the Met-Ed Rate District. To the extent the residential customer charge is substantially less than the customer cost, as would be the case if the Company were to maintain current customer charges, then the remaining amount would be recovered in the volumetric charge. As a result, recovery of customer costs would be transferred from the customer charge to the volumetric charges, resulting in a shift in cost recovery from low- to high-use customers.

The Company's proposed increase in customer charges in this rate case helps address such intraclass inequities between low- and high-use customers. Importantly, the Company's proposed increase in the customer charges is still significantly below the underlying customer costs. Moreover, as shown in FE PA Exhibit TSL-R2, page 5, approximately 7.50 percent of the proforma residential revenues ($1,207.4 million) consists of residential customer charge revenues ($91.4 million). Thus, a significant portion of customer bills continue to be based on volumetric charges, which provide price signals that incentivize customers to conserve. Therefore, the Company's residential customer charge represents a reasonable balance between recovering the customer cost of service and providing price signals to incent conservation.

Q. Does the Company's proposed rate design conflict with the Commission's decision in the *Columbia 2021* Order?

A. No. The Commission approves customer charge increases on a case-by-case basis, as noted in the *2012 PPL Rate Case.* In that proceeding, the Administrative Law Judge ("ALJ")

found that it is appropriate and reasonable to set a customer charge that ensures recovery of fixed costs that are "clearly more customer-related than usage-related, while still allowing some revenue to be recovered through usage-based charges."[27] The Commission adopted the ALJ's decision regarding the residential customer charge, noting that an increase to the customer charge is reasonable when usage-based charges comprise a greater portion of the average customer's bill, providing "a more than adequate opportunity for customer savings due to energy conservation."[28]

OCA references the Commission decision in the *Columbia Gas of Pennsylvania, Inc.* 2021 rate case (Docket No. R-2020-3018835) to provide support for maintaining customer charges at current levels.[29] However, the cited case was ongoing under extraordinary circumstances, i.e., the COVID-19 pandemic, with the ALJ explicitly stating that the Commission should deny Columbia Gas' requested base rate increase in its entirety "in light of the COVID-19 pandemic which is of such epic proportions with unknown consequences to the financial and social health for Columbia Gas' customers and investors."[30]

IV. THE COMPANY'S RESPONSE TO PSU'S RECOMMENDATIONS

Q. What are PSU's recommendations?

A. PSU recommends the following changes regarding the Company's CCOS study.

- Provide corrections to the number of PSU bills and kVA demands.[31]

[27] 2012 Pa. PUC LEXIS 1757, *210 (Recommended Decision issued Oct. 19, 2010).
[28] *2012 PPL Rate Case* at p. 132.
[29] OCA St. No. 4 at p. 39.
[30] *PA PUC v. Columbia Gas of Pennsylvania, Inc*, Docket Nos. R-2020-3018835, *et al.*, (Recommended Decision issued Dec. 4, 2020), at p. 10 (Opinion and Order entered Feb. 19, 2021).
[31] PSU St. No. 1 at pp. 3-4.

- Utilize recorded demands via metering data to develop PSU's Coincidental Peak ("CP") and Non-Coincidental Peak ("NCP") demands.
- Remove allocation of uncollectible expenses to the PSU Rate District.[32]

PSU also recommends the following changes regarding the Company's class revenue targets.

- Reject the Company's proposed class revenue targets, stating that they violate cost causation and therefore Commission guidance as stated in *Lloyd v. Pennsylvania Public Utility Commission*, 904 A.2d 1010 (Pa. Cmwlth. 2004)("*Lloyd*").[33]

Q. Does the Company agree to correct the PSU bills and kVA demands?

A. Yes. The Company corrected PSU bills and kVA demands, as shown in FE PA Exhibit TSL-R2.

Q. Did the Company allocate uncollectible expenses to the PSU rate district?

A. In part. The Company's CCOS study did not allocate test year uncollectible expenses to the PSU Rate District; however, the CCOS study did allocate a small portion of the uncollectible expenses ($3,358) associated with the proposed revenue increase to the PSU Rate District as part of the overall rate increase that included an amount for uncollectible expenses.

[32] *Id.* at p. 8.
[33] PSU St. No. 1 at p. 7.

Q. Does the Company agree with PSU that the Company's proposed rate design violates cost causation?

A. No. As discussed earlier, the Company's rate design was guided by several principles commonly used throughout the industry, including: (a) rates should recover the overall cost of providing service; (b) rates should be fair, minimizing inter- and intra-class inequities to the extent possible; and (c) rate changes should be tempered by rate continuity concerns.

The Company believes a 10 percent movement to cost-based rates strikes an appropriate balance among these rate design principles.

Q. Does the Company agree with PSU that the Company's proposed rate design violates ratemaking principles outlined in *Lloyd*?

A. No. Consistent with the Commonwealth Court's directive in *Lloyd,* a proposed revenue allocation will only be found to be reasonable where it moves distribution rates for each class closer to the full cost of providing service.[34] The Commission has also noted that there are other important factors or principles that factor into setting just and reasonable rates, such as quality of service, gradualism, and rate affordability.[35]

The Commission has repeatedly recognized that the cost of service study is a guide to designing rates and is only one factor, albeit an important one, to be considered in the rate setting process.[36] Cost allocation studies require a considerable amount of judgment

[34] *Pa. PUC, v. PPL Electric Utilities Corporation,* Docket Nos. R00049255, et al., 2007 Pa. PUC LEXIS 55 (Order on Remand entered July 25, 2007).
[35] *Columbia 2021* Order, at p. 47.
[36] *See*, e.g., Aqua 2008, 2008 Pa. PUC LEXIS 50; Pa. P.U.C. v. West Penn Power Co., Docket Nos. R-901609, et al., 1990 Pa. PUC LEXIS 142, 73 Pa. PUC 454, 119 P.U.R.4th 110 (Order dated Dec. 13, 1990); Pa. P.U.C. v. Pennsylvania Power & Light Co., 55 PUR 4th 185, 249 (Order dated Aug. 19, 1983).

and are described as more of an accounting/engineering art rather than a science.[37] Further, the Commission states that it must balance between the interest of the utility's customers, investors, and the public interest and weigh evidence or unique considerations related to changes in service, market forces, and the economy.[38]

Q. Does the Company agree with PSU to utilize recorded demands via metering data to develop PSU's CP and NCP demands?

A. Yes. The Company agrees with PSU to utilize recorded demands via metering data to develop PSU's CP and NCP demands. The revised CP and NCP demands are shown in FE PA Exhibit TSL-R2.

V. THE COMPANY'S RESPONSE TO OSBA'S RECOMMENDATIONS

Q. What are OSBA's recommendations?

A. OSBA recommends the following changes to the Company's class revenue targets.

- Increase movement to cost-based rates to 50 to 75 percent, depending on the Rate District.[39]
- Set a maximum class revenue increase limited to 1.5 times the system average.[40]
- Set a minimum class revenue increase to zero to avoid rate reductions.[41]

[37] *Application of Metropolitan Edison Co.*, Docket No. R00974008 (Order entered June 30, 1998); *Pa. P.U.C. v. Pennsylvania Power & Light Co.*, 55 PUR 4th 185 (Order entered Aug. 19, 1983).
[38] *Columbia 2021 Order*, at p. 48.
[39] OSBA St. No. 1 at p. 10.
[40] *Id.*
[41] *Id.*

OSBA provides a series of recommendations for the General Service Small and General Service Medium customer class in each Rate District if the Commission determines that a lower revenue requirement is appropriate.[42]

Q. Does the Company agree with OSBA's recommendations on setting class revenue targets?

A. No. The Company believes that its proposed 10 percent movement to cost-based rates strikes an appropriate balance between moving to cost-based rates and addressing rate continuity considerations whether the Commission approves the Company's proposed revenue requirement or a lower amount.

VI. THE COMPANY'S RESPONSE TO LARGE USER GROUPS' RECOMMENDATIONS

Q. What are the Large User Groups' recommendations?

A. The Large User Groups recommend the following changes to the Company's proposed CCOS study.

- Separate the NCP allocator for the West Penn rate district into two NCP allocators: one for the allocation of sub-transmission plant and a second for the allocation of primary plant.[43]
    - Specifically, modify allocation of plant accounts 361 and 362 such that the primary portion of these costs are not allocated to any customers served at sub-transmission voltage.[44]

[42] *Id.* at 15-16.
[43] Large User Groups St. No. 1 at p. 13.
[44] *Id.* at p. 12.

The Large User Groups recommend the following changes to the Company's proposed class revenue targets.

- Increase movement to cost-based rates to 50 percent.[45]
- Set a maximum class increase limited to 2 times the system average.[46]
- Utilize the Large User Groups' revenue allocations if the Commission were to approve a lower revenue increase than what the Company proposed.[47]

Q. Does the Company agree with the Large User Groups' recommendation regarding allocation of Accounts 361 and 362?

A. No. Plant accounts 361 and 362 consist of facilities serving customers who take service at sub-transmission and distribution voltage levels; thus, the plant accounts are allocated to customers who take service at sub-transmission and distribution voltage levels.

Plant account 361, Structures and Improvements, consists of facilities serving customers who take service at sub-transmission and distribution voltage levels; thus, plant account 361 is appropriately allocated to customers who take service at the sub-transmission voltage level.

Plant account 362, Station Equipment, consists of facilities serving customers who take service at sub-transmission and distribution voltage levels; thus, plant account 362 is appropriately allocated to customers who take service at the sub-transmission voltage level.

The Large User Groups' illustration of the Company's system is overly simplistic.[48] The Company's system has several substations that operate at various voltage levels and

[45] *Id.* at p. 20.
[46] *Id.*
[47] *Id.* at p. 29.
[48] *Id.* at p. 7 (Figure 1).

work as an interconnected and integrated system. It would be impractical and cumbersome to identify substations serving only customers who take service at sub-transmission voltage levels. Moreover, the data to perform such an analysis does not exist.

Q. Does the Company agree with the Large User Groups' recommendation regarding class revenue targets?

A. No. The Company believe the class revenue targets should reflect a uniform movement toward cost-based rates. The Company believes that its proposed 10 percent movement to cost-based rates strikes an appropriate balance between moving to cost-based rates and addressing rate continuity considerations.

VII. THE COMPANY'S RESPONSE TO CAUSE-PA'S RECOMMENDATIONS

Q. What are CAUSE-PA's recommendations?

A. CAUSE-PA recommends the following changes to the Company's rate design.

- Maintain customer charges for all rate districts. Any increase in residential distribution rates should be applied to the volumetric charge.[49]
- CAUSE-PA states that its proposal would protect the ability of low-income households to lower their utility costs by reducing consumption.[50]

[49] CAUSE-PA St. No. 1 at p. 30.
[50] *Id.*

Q. Does the Company agree with CAUSE-PA's proposal to maintain the residential customer charge and apply any increase in distribution rates to the volumetric charge?

A. No. As discussed earlier, the Company's customer cost analysis shows current customer charges are well below the customer costs. Consequently, the Company believes it is appropriate to increase the customer charges in a way that better reflects the customer costs.

Maintaining the current customer charges raises intra-class inequities since customer costs not recovered through a customer charge are recovered through energy kWh charges, resulting in a shift in cost recovery from low- to high-use customers.

Moreover, cost recovery through energy kWh charges increases variability in Company revenues and customer bills, particularly those that utilize electricity for heating purposes. Specifically, increased reliance on cost recovery of fixed costs through variable kWh charges—especially for residential customers during winter months who utilize electricity for heating purposes—increases the potential for weather-driven variability in customer bills.

The Company's proposal to increase customer and demand charges in this rate case helps address such intra-class inequities between low- and high-use customers.

VIII. THE COMPANY'S RESPONSE TO WALMART'S RECOMMENDATIONS

Q. What are Walmart's recommendations?

A. Walmart recommends that, if the Commission determines that a lower revenue requirement is appropriate, the Commission allocate 50 percent of the overall revenue reduction to the rate classes currently below their cost-of-service levels. The remaining 50 percent of the

overall revenue reduction should be uniformly applied to all rate classes on an equal percentage basis.[51]

Q. Does the Company agree with Walmart's recommendation regarding revenue targets?

A. No. The Company believe the revenue targets should reflect a uniform movement toward cost-based rates. The Company believes that its proposed 10 percent movement to cost-based rates strikes an appropriate balance between moving to cost-based rates and addressing rate continuity considerations.

IX. OTHER CHANGES

Q. Does the Company have any other changes in the rebuttal testimony?

A. Yes. The Company has two other changes in the rebuttal testimony.

First, the Company reallocated Distribution System Improvement Charge ("DSIC") rider revenues to each rate class based on historical revenues to more accurately reflect DSIC revenues by rate class.

Second, the Company adjusted the target base rate revenues to reflect a change in other revenues between the test year and the proforma year. Specifically, the target base rate revenues were reduced to reflect an increase in late payment charge revenues that are included in other revenues

[51] Walmart St. No. 1 at p. 15.

X. CONCLUSION

Q. Does this conclude your rebuttal testimony?

A. Yes.

Q. Does the Company agree with OCA's recommendation regarding the class revenue targets?

A. In part. The Company agrees that the class revenue targets should reflect a uniform movement toward cost-based rates; however, the Company believes that its proposed 10 percent movement to cost-based rates strikes an appropriate balance between moving to cost-based rates and addressing rate continuity considerations. The Company also believes that its approach to classify plant accounts 364-368 as customer and demand better reflects the cost of service to be used in establishing cost-based rates.

Q. Does the Company agree with OCA's recommendation to maintain the current residential customer charges for all Rate Districts?

A. No. As discussed earlier, maintaining the customer charge would create intra-class inequities, as customer costs not recovered in the customer charge are then recovered in energy kWh charges, resulting in intra-class equities between low- and high-use customers.

Q. Does the Company agree with OCA's statement that placing all of the increase in the volumetric distribution charge will provide residential customers with an increased incentive to engage in conservation?

A. In part. The Company agrees that lower fixed charges and higher volumetric charges, all other things remaining the same, increase a customer's incentive to conserve; however, the Company considered other principles in developing the proposed rate design.

Specifically, if the Company's only principle considered in its rate design, for example, were to establish a rate design that maximized a customer's incentive to conserve, then customer charges would be set at the lowest possible level and volumetric charges would be set at the highest possible level. Such a rate design would be unjust and

Met-Ed Rate District COSS Summary	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT
Current Delivery Service Rates												
Rate base	$ 2,157,612	$ 1,642,943	$ 1,201	$ 113,178	$ 199,652	$ 45,483	$ 106,191	$ 21,544	$ 436	$ 426	$ 3,471	$ 23,087
Net operating income	$ 78,094	$ 44,690	$ 264	$ (1,582)	$ 20,317	$ 3,782	$ 6,639	$ 2,945	$ (22)	$ 70	$ 27	$ 963
Rate of return	3.62%	2.72%	22.00%	-1.40%	10.18%	8.31%	6.25%	13.67%	-4.95%	16.49%	0.77%	4.17%
Relative rate of return	100%	75%	608%	-39%	281%	230%	173%	378%	-137%	456%	21%	115%
Revenues	$ 495,976	$ 363,742	$ 579	$ 19,122	$ 59,846	$ 10,970	$ 26,951	$ 7,130	$ 48	$ 164	$ 705	$ 6,718
Test Period Usage (MWh)	14,100,172	5,857,567	10,065	151,865	2,610,564	862,657	2,723,840	1,848,232	1,092	4,348	4,008	25,935
Revenue per MWh	$ 0.04	$ 0.06	$ 0.06	$ 0.13	$ 0.02	$ 0.01	$ 0.01	$ 0.00	$ 0.04	$ 0.04	$ 0.18	$ 0.26
Revenues at Equalized Rates of Return												
Rate of return	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%
Revenue required	$ 642,308	$ 495,258	$ 362	$ 34,492	$ 55,615	$ 11,125	$ 30,350	$ 5,650	$ 128	$ 119	$ 1,075	$ 8,133
Revenue deficiency	$ 146,332	$ 131,517	$ (217)	$ 15,370	$ (4,231)	$ 155	$ 3,399	$ (1,480)	$ 80	$ (45)	$ 370	$ 1,415
Percent increase required	29.5%	36.2%	-37.5%	80.4%	-7.1%	1.4%	12.6%	-20.8%	166.9%	-27.6%	52.5%	21.1%
Test Period Usage (MWh)	14,100,172	5,857,567	10,065	151,865	2,610,564	862,657	2,723,840	1,848,232	1,092	4,348	4,008	25,935
Revenue Required per MWh	$ 0.05	$ 0.08	$ 0.04	$ 0.23	$ 0.02	$ 0.01	$ 0.01	$ 0.00	$ 0.12	$ 0.03	$ 0.27	$ 0.31
Revenue Deficiency per MWh	$ 0.01	$ 0.02	$ (0.02)	$ 0.10	$ (0.00)	$ 0.00	$ 0.00	$ (0.00)	$ 0.07	$ (0.01)	$ 0.09	$ 0.05

Rate Class	Class ROR	Overall ROR
R	2.72%	3.62%
GSV	22.00%	3.62%
GSS	-1.40%	3.62%
GSM	10.18%	3.62%
GSL	8.31%	3.62%
GP	6.25%	3.62%
TP	13.67%	3.62%
BRD	-4.95%	3.62%
MS	16.49%	3.62%
POL	0.77%	3.62%
STLT	4.17%	3.62%

Met-Ed Rate District COSS Summary	Total Company	Residential Service R	Volunteer GSV	Small GSS	Medium GSM	Large GSL	Primary GP	Power TP	Service BRD	Service MS	Lighting POL	Service STLT
Current Rate of Return	3.62%	2.72%	22.00%	-1.40%	10.18%	8.31%	6.25%	13.67%	-4.95%	16.49%	0.77%	4.17%
Proposed Rate of Return	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%
EROR Revenues	$ 642,308	$ 495,258	$ 362	$ 34,492	$ 55,615	$ 11,125	$ 30,350	$ 5,650	$ 128	$ 119	$ 1,075	$ 8,133
Current Revenues	495,976	363,742	579	19,122	59,846	10,970	26,951	7,130	48	164	705	6,718
Difference	$ 146,332	$ 131,517	$ (217)	$ 15,370	$ (4,231)	$ 155	$ 3,399	$ (1,480)	$ 80	$ (45)	$ 370	$ 1,415
% Difference	29.50%	36.16%	-37.49%	80.38%	-7.07%	1.42%	12.61%	-20.76%	166.86%	-27.59%	52.47%	21.06%
Derivation of Base Rate Revenues												
Current Total Revenues	$ 495,976	363,742	579	19,122	59,846	10,970	26,951	7,130	48	164	705	6,718
Less: Other Rider Revenues	$ (10,244)	(9,357)	(7)	936	(74)	(211)	(678)	(784)	(1)	(0)	(6)	(62)
Less: Other Revenues	$ 27,320	20,762	19	1,189	2,892	538	1,264	314	4	6	63	271
Current Base Rate Revenues	$ 478,899	$ 352,337	$ 567	$ 16,997	$ 57,027	$ 10,643	$ 26,366	$ 7,600	$ 45	$ 159	$ 649	$ 6,510
Total Revenues at EROR	$ 642,308	495,258	362	34,492	55,615	11,125	30,350	5,650	128	119	1,075	8,133
Less: Other Rider Revenues	$ -	-	-	-	-	-	-	-	-	-	-	-
Less: Other Revenues	$ 27,692	21,068	19	1,201	2,929	540	1,273	317	4	6	64	271
Base Rate Revenues at EROR	$ 614,615	$ 474,191	$ 343	$ 33,291	$ 52,686	$ 10,585	$ 29,077	$ 5,333	$ 125	$ 113	$ 1,011	$ 7,862
Metrics												
Base Rate Revenues at EROR	614,615	474,191	343	33,291	52,686	10,585	29,077	5,333	125	113	1,011	7,862
Test Period Usage (MWh)	14,100,172	5,857,567	10,065	151,865	2,610,564	862,657	2,723,840	1,848,232	1,092	4,348	4,008	25,935
Test Period Customers	595,801	525,508	252	41,202	26,308	399	582	33	70	55	783	610

Met-Ed Rate District Income Statement Current Rates	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT
Going-Level Income Statement												
Operating Revenues	**$ 495,976**	**$ 363,742**	**$ 579**	**$ 19,122**	**$ 59,846**	**$ 10,970**	**$ 26,951**	**$ 7,130**	**$ 48**	**$ 164**	**$ 705**	**$ 6,718**
Operating Expenses												
O&M Expenses	$ 218,098	$ 174,948	$ 104	$ 12,524	$ 15,079	$ 2,344	$ 10,048	$ 1,494	$ 47	$ 31	$ 276	$ 1,204
Depreciation & Amortization	165,145	123,744	96	8,752	15,834	3,337	7,417	1,456	32	33	386	4,058
Taxes Other than Income	32,457	23,909	36	1,315	3,798	708	1,753	450	4	10	48	426
Total Operating Expenses	$ 415,700	$ 322,601	$ 236	$ 22,592	$ 34,710	$ 6,389	$ 19,218	$ 3,400	$ 82	$ 75	$ 710	$ 5,687
Income Before Tax	$ 80,275	$ 41,140	$ 343	$ (3,470)	$ 25,136	$ 4,581	$ 7,733	$ 3,730	$ (34)	$ 90	$ (5)	$ 1,031
Income Adjustments												
Interest Expense	45,526	34,666	25	2,388	4,213	960	2,241	455	9	9	73	487
Total Income Adjustments	$ 45,526	$ 34,666	$ 25	$ 2,388	$ 4,213	$ 960	$ 2,241	$ 455	$ 9	$ 9	$ 73	$ 487
Adjusted Taxable Income	$ 34,750	$ 6,474	$ 318	$ (5,858)	$ 20,923	$ 3,621	$ 5,492	$ 3,275	$ (44)	$ 81	$ (78)	$ 544
Calculated Income Tax	9,060	1,688	83	(1,527)	5,455	944	1,432	854	(11)	21	(20)	142
Reconciliation Adjustment	(6,879)	(5,238)	(4)	(361)	(637)	(145)	(339)	(69)	(1)	(1)	(11)	(74)
Total Income Taxes	**$ 2,181**	$ (3,550)	$ 79	$ (1,888)	$ 4,819	$ 799	$ 1,093	$ 785	$ (13)	$ 20	$ (31)	$ 68
Total Operating Income	**$ 78,094**	**$ 44,690**	**$ 264**	**$ (1,582)**	**$ 20,317**	**$ 3,782**	**$ 6,639**	**$ 2,945**	**$ (22)**	**$ 70**	**$ 27**	**$ 963**
Rate Base	**$ 2,157,612**	**$ 1,642,943**	**$ 1,201**	**$ 113,178**	**$ 199,652**	**$ 45,483**	**$ 106,191**	**$ 21,544**	**$ 436**	**$ 426**	**$ 3,471**	**$ 23,087**
ROR @ Current Rates	3.62%	2.72%	22.00%	-1.40%	10.18%	8.31%	6.25%	13.67%	-4.95%	16.49%	0.77%	4.17%
Rate Base %	100.00%	76.15%	0.06%	5.25%	9.25%	2.11%	4.92%	1.00%	0.02%	0.02%	0.16%	1.07%
Pro-Forma Income Tax Increase Calculation												
Rate Base	2,157,612	1,642,943	1,201	113,178	199,652	45,483	106,191	21,544	436	426	3,471	23,087
Required ROR	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%
Required Income	176,708	134,557	98	9,269	16,352	3,725	8,697	1,764	36	35	284	1,891
Increase in Earnings Requested	98,615	89,867	(166)	10,851	(3,966)	(57)	2,058	(1,180)	57	(35)	258	928
Increase in Revenues Requested	145,960	133,012	(245)	16,060	(5,870)	(84)	3,046	(1,747)	85	(52)	381	1,373
State Taxable Income	145,960	133,012	(245)	16,060	(5,870)	(84)	3,046	(1,747)	85	(52)	381	1,373
State Income Tax Increase	**10,840**	**9,878**	**(18)**	**1,193**	**(436)**	**(6)**	**226**	**(130)**	**6**	**(4)**	**28**	**102**
Federal Taxable Income	135,120	123,134	(227)	14,868	(5,434)	(78)	2,819	(1,617)	79	(48)	353	1,271
Federal Income Tax Increase	**26,214**	**23,889**	**(44)**	**2,884**	**(1,054)**	**(15)**	**547**	**(314)**	**15**	**(9)**	**68**	**247**
Revenue Requirement Calculation												
Required Income	176,708	134,557	98	9,269	16,352	3,725	8,697	1,764	36	35	284	1,891
Add: Expenses	415,700	322,601	236	22,592	34,710	6,389	19,218	3,400	82	75	710	5,687
Add: Incremental Uncollectibles	1,702	1,314	1	92	147	29	80	15	0	0	3	22
Add: Incremental PUC Expenses	350	270	0	19	30	6	16	3	0	0	1	4
Add: Taxes												
Current Taxes	2,181											
Proforma Tax Increase	37,054	29,876	22	2,058	3,631	827	1,931	392	8	8	63	420
Increase in GRT	**$ 8,612**	$ 6,640	$ 5	$ 462	$ 746	$ 149	$ 407	$ 76	$ 2	$ 2	$ 14	$ 109
Revenue Requirement	**642,308**	**495,258**	**362**	**34,492**	**55,615**	**11,125**	**30,350**	**5,650**	**128**	**119**	**1,075**	**8,133**

Met-Ed Rate District Allocation Summary	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT
Revenue Requirement												
Primary												
- Demand	6,373	3,079	5	85	1,270	427	1,075	399	1	3	4	26
- Customer	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Primary												
- Demand	60,566	28,156	50	768	11,739	3,975	11,347	4,232	6	24	35	234
- Customer	17,137	450	1	24	907	148	14,971	519	54	0	1	62
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Secondary												
- Demand	68,853	42,250	75	1,130	17,672	5,833	1,162	286	9	36	53	346
- Customer	394,416	345,234	180	26,780	19,248	613	905	236	45	40	524	611
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Customer Service												
- Demand	-	-	-	-	-	-	-	-	-	-	-	-
- Customer	94,963	76,089	51	5,705	4,779	130	891	(22)	13	15	458	6,854
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue Requirement												
- Demand	**135,792**	**73,485**	**130**	**1,984**	**30,680**	**10,235**	**13,583**	**4,917**	**16**	**63**	**92**	**606**
- Customer	**506,516**	**421,774**	**232**	**32,508**	**24,934**	**890**	**16,767**	**733**	**112**	**56**	**983**	**7,527**
- Commodity	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Revenue Requirement	**642,308**	**495,258**	**362**	**34,492**	**55,615**	**11,125**	**30,350**	**5,650**	**128**	**119**	**1,075**	**8,133**

Met-Ed Rate District Allocation Summary	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT
Rate Base												
Subtransmission												
- Demand	27,523	12,813	23	321	5,634	1,935	4,856	1,817	3	11	15	94
- Customer	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Primary												
- Demand	238,289	106,771	190	2,675	46,973	16,195	46,861	17,590	25	95	128	785
- Customer	56,469	-	-	-	2,846	459	51,052	1,745	184	-	-	184
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Secondary												
- Demand	302,306	183,047	326	4,534	80,288	26,922	4,365	1,054	41	164	220	1,344
- Customer	1,379,636	1,216,004	585	95,398	63,125	926	67	5	158	128	1,829	1,411
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Customer Service												
- Demand	-	-	-	-	-	-	-	-	-	-	-	-
- Customer	153,388	124,308	76	10,250	784	(954)	(1,010)	(667)	26	27	1,279	19,268
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Total Rate Base												
- Demand	**568,118**	**302,631**	**540**	**7,530**	**132,896**	**45,052**	**56,082**	**20,461**	**69**	**271**	**363**	**2,224**
- Customer	**1,589,493**	**1,340,312**	**661**	**105,648**	**66,756**	**431**	**50,109**	**1,083**	**368**	**155**	**3,108**	**20,863**
- Commodity	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Rate Base	**2,157,612**	**1,642,943**	**1,201**	**113,178**	**199,652**	**45,483**	**106,191**	**21,544**	**436**	**426**	**3,471**	**23,087**

Met-Ed Rate District Allocation Summary	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT
Total Expenses excl. Income Taxes												
Subtransmission												
- Demand	3,487	1,732	3	52	680	225	565	209	0	1	2	16
- Customer	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Primary												
- Demand	35,581	16,935	30	487	6,821	2,288	6,435	2,395	4	14	22	151
- Customer	11,218	450	1	24	609	100	9,619	337	35	0	1	43
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Secondary												
- Demand	37,140	23,014	41	654	9,265	3,030	704	175	5	19	30	204
- Customer	249,448	217,444	118	16,749	12,638	516	898	236	28	27	331	461
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Customer Service												
- Demand	-	-	-	-	-	-	-	-	-	-	-	-
- Customer	78,825	63,026	43	4,627	4,697	229	997	48	11	12	323	4,812
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses excl. Income Taxes												
- Demand	**76,209**	**41,681**	**73**	**1,192**	**16,766**	**5,544**	**7,705**	**2,780**	**9**	**35**	**54**	**371**
- Customer	**339,492**	**280,920**	**162**	**21,400**	**17,945**	**845**	**11,514**	**620**	**73**	**40**	**656**	**5,316**
- Commodity	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Expenses excl. Income Taxes	**415,700**	**322,601**	**236**	**22,592**	**34,710**	**6,389**	**19,218**	**3,400**	**82**	**75**	**710**	**5,687**

Met-Ed Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
UTILITY PLANT														
Intangible Plant														
(301) Organization		124												
- Demand		35	19	0	0	8	3	3	1	0	0	0	0	
- Customer		90	75	0	6	4	0	3	0	0	0	0	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		124	94	0	6	12	3	6	1	0	0	0	1	
(302) Franchises and Consents		151												
- Demand		42	22	0	1	10	3	4	1	0	0	0	0	
- Customer		109	91	0	7	5	0	3	0	0	0	0	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		151	113	0	8	15	3	7	2	0	0	0	2	
(303) Intangible Plant		105,061												
- Demand		11,646	5,971	11	149	2,623	892	1,418	523	1	5	7	44	
- Customer		93,415	79,108	38	5,919	4,296	114	3,236	106	21	9	123	445	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		105,061	85,079	49	6,068	6,919	1,007	4,654	630	23	14	130	489	
Total Intangible Plant		105,336												
- Demand		11,722	6,012	11	150	2,641	898	1,426	526	1	5	7	44	
- Customer		93,614	79,274	38	5,933	4,305	114	3,242	107	21	9	123	447	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		105,336	85,286	49	6,082	6,946	1,013	4,667	633	23	14	130	492	
Distribution Plant														
(350) Transmission Land		30,492												
- Demand		30,492	14,195	25	356	6,242	2,144	5,380	2,013	3	13	17	104	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		30,492	14,195	25	356	6,242	2,144	5,380	2,013	3	13	17	104	
(352) Transmission Structures		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(353) Trans. Station Equipment		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(354) Trans. Towers & Fixtures		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(355) Trans. Poles & Fixtures		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Met-Ed Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(356) Trans. OH Conductors		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(357) Underground Conduit		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(358) Trans. UG Conductors		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(359) Trans. Roads		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(360) Land and Land Rights		32,947												
- Demand		6,727	3,957	7	98	1,736	583	232	75	1	4	5	29	
- Customer		26,220	22,166	11	1,739	1,199	25	867	30	6	2	33	143	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		32,947	26,123	18	1,837	2,935	608	1,098	105	7	6	38	172	
(361) Structures and Improvements		18,103												
- Demand		18,103	8,427	15	211	3,706	1,273	3,194	1,195	2	8	10	62	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		18,103	8,427	15	211	3,706	1,273	3,194	1,195	2	8	10	62	
(362) Station Equipment		364,453												
- Demand		364,453	169,661	302	4,250	74,609	25,622	64,307	24,061	39	152	204	1,247	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		364,453	169,661	302	4,250	74,609	25,622	64,307	24,061	39	152	204	1,247	
(364) Poles, Towers & Fixtures		609,158												
- Demand		169,863	96,771	173	2,397	42,469	14,313	9,495	3,310	22	87	116	711	
- Customer		439,296	358,325	172	28,111	19,807	467	21,642	740	124	38	539	9,329	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		609,158	455,096	345	30,509	62,276	14,780	31,137	4,051	146	124	655	10,040	
(365) Overhead Conductors & Devices		1,027,470												
- Demand		52,004	29,680	53	735	13,025	4,389	2,845	990	7	27	36	218	
- Customer		975,467	816,290	393	64,040	44,862	1,023	44,644	1,527	266	86	1,228	1,108	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		1,027,470	845,970	446	64,775	57,887	5,412	47,490	2,517	273	112	1,263	1,326	

Met-Ed Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(366) Underground Conduit		35,459												
- Demand		35,459	20,630	37	511	9,052	3,045	1,486	499	5	18	25	152	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		35,459	20,630	37	511	9,052	3,045	1,486	499	5	18	25	152	
(367) Underground Conductors & Device		358,421												
- Demand		25,975	15,456	28	383	6,780	2,277	690	212	3	14	19	114	
- Customer		332,446	292,170	141	22,921	15,216	230	884	31	41	31	439	342	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		358,421	307,626	168	23,304	21,996	2,507	1,574	243	45	44	458	456	
(368) Line Transformers		523,577												
- Demand		238,161	144,207	257	3,572	63,252	21,209	3,439	830	32	129	173	1,059	
- Customer		285,416	251,564	121	19,736	13,059	192	14	1	33	26	378	292	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		523,577	395,771	378	23,308	76,312	21,401	3,453	831	65	155	551	1,351	
(369) Services		201,488												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		201,488	177,591	85	13,932	9,219	135	10	1	23	19	267	206	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		201,488	177,591	85	13,932	9,219	135	10	1	23	19	267	206	
(370) Meters		150,008												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		150,008	118,465	135	11,058	15,104	644	4,522	-	36	46	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		150,008	118,465	135	11,058	15,104	644	4,522	-	36	46	-	-	
(371) Customer Premises		4,862												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		4,862	-	-	-	-	-	-	-	-	-	4,862	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		4,862	-	-	-	-	-	-	-	-	-	4,862	-	
(372) Leased Property Cust. Prem.		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(373) Streetlight		20,970												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		20,970	-	-	-	-	-	-	-	-	-	-	20,970	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		20,970	-	-	-	-	-	-	-	-	-	-	20,970	
Total Distribution Plant		3,377,410												
- Demand		941,237	502,984	897	12,514	220,872	74,854	91,067	33,186	114	450	604	3,696	
- Customer		2,436,173	2,036,571	1,057	161,538	118,465	2,716	72,583	2,330	529	247	7,747	32,390	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		3,377,410	2,539,555	1,954	174,051	339,337	77,571	163,650	35,516	643	697	8,351	36,085	
General Plant														
(389) Land		2,955												
- Demand		823	440	1	11	193	65	80	29	0	0	1	3	
- Customer		2,131	1,782	1	141	104	2	64	2	0	0	7	28	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		2,955	2,222	2	152	297	68	143	31	1	1	7	32	
(390) Structures		156,010												
- Demand		43,478	23,234	41	578	10,203	3,458	4,207	1,533	5	21	28	171	
- Customer		112,532	94,074	49	7,462	5,472	125	3,353	108	24	11	358	1,496	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		156,010	117,308	90	8,040	15,675	3,583	7,559	1,641	30	32	386	1,667	

Met-Ed Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(391) Office Equipment		7,237												
- Demand		2,017	1,078	2	27	473	160	195	71	0	1	1	8	
- Customer		5,220	4,364	2	346	254	6	156	5	1	1	17	69	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		7,237	5,442	4	373	727	166	351	76	1	1	18	77	
(392) Transportation		6,099												
- Demand		1,700	908	2	23	399	135	164	60	0	1	1	7	
- Customer		4,399	3,678	2	292	214	5	131	4	1	0	14	58	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		6,099	4,586	4	314	613	140	296	64	1	1	15	65	
(393) Stores Equipment		38												
- Demand		11	6	0	0	2	1	1	0	0	0	0	0	
- Customer		27	23	0	2	1	0	1	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		38	29	0	2	4	1	2	0	0	0	0	0	
(394) Tools & Garage Equip.		13,706												
- Demand		3,820	2,041	4	51	896	304	370	135	0	2	2	15	
- Customer		9,886	8,264	4	656	481	11	295	9	2	1	31	131	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		13,706	10,306	8	706	1,377	315	664	144	3	3	34	146	
(395) Laboratory		86												
- Demand		24	13	0	0	6	2	2	1	0	0	0	0	
- Customer		62	52	0	4	3	0	2	0	0	0	0	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		86	64	0	4	9	2	4	1	0	0	0	1	
(396) Power Equipment		1,249												
- Demand		348	186	0	5	82	28	34	12	0	0	0	1	
- Customer		901	753	0	60	44	1	27	1	0	0	3	12	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		1,249	939	1	64	125	29	60	13	0	0	3	13	
(397) Communication Equipment		31,274												
- Demand		8,716	4,657	8	116	2,045	693	843	307	1	4	6	34	
- Customer		22,558	18,858	10	1,496	1,097	25	672	22	5	2	72	300	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		31,274	23,516	18	1,612	3,142	718	1,515	329	6	6	77	334	
(398) Misc. Equipment		67												
- Demand		19	10	0	0	4	1	2	1	0	0	0	0	
- Customer		48	40	0	3	2	0	1	0	0	0	0	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		67	50	0	3	7	2	3	1	0	0	0	1	
Total General Plant		218,720												
- Demand		60,954	32,573	58	810	14,304	4,848	5,897	2,149	7	29	39	239	
- Customer		157,766	131,887	68	10,461	7,672	176	4,700	151	34	16	502	2,098	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		218,720	164,461	127	11,271	21,975	5,023	10,598	2,300	42	45	541	2,337	
Total Utility Plant		3,701,466												
- Demand		1,013,913	541,569	965	13,474	237,817	80,600	98,390	35,861	123	484	650	3,979	
- Customer		2,687,552	2,247,732	1,164	177,931	130,442	3,007	80,525	2,587	585	272	8,372	34,935	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**3,701,466**	**2,789,302**	**2,130**	**191,405**	**368,259**	**83,607**	**178,915**	**38,448**	**708**	**756**	**9,022**	**38,914**	

Met-Ed Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
ACCUMULATED DEPRECIATION														
Accumulated Depreciation														
(108-302) Franchise & Consents		15												
- Demand		4	2	0	0	1	0	0	0	0	0	0	0	
- Customer		11	9	0	1	1	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		15	11	0	1	1	0	1	0	0	0	0	0	
(108-303) Intangible Plant		(82,975)												
- Demand		(9,197)	(4,716)	(8)	(118)	(2,072)	(705)	(1,120)	(413)	(1)	(4)	(6)	(35)	
- Customer		(73,778)	(62,478)	(30)	(4,675)	(3,393)	(90)	(2,555)	(84)	(17)	(7)	(97)	(351)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(82,975)	(67,194)	(39)	(4,793)	(5,464)	(795)	(3,676)	(497)	(18)	(11)	(102)	(386)	
(108-350) Transm Land		(16,423)												
- Demand		(16,423)	(7,645)	(14)	(192)	(3,362)	(1,155)	(2,898)	(1,084)	(2)	(7)	(9)	(56)	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(16,423)	(7,645)	(14)	(192)	(3,362)	(1,155)	(2,898)	(1,084)	(2)	(7)	(9)	(56)	
(108-352) Transm Structures		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-353) Transm Station Equipment		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-354) Transm Towers & Fixtures		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-355) Transm Poles & Fixtures		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-356) Transm OH Conductors		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-357) Transm Underground Conduit		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-358) Transm UG Conductors		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Met-Ed Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(108-359) Transm Roads		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-360) Land		(10,916)												
- Demand		(2,229)	(1,311)	(2)	(32)	(575)	(193)	(77)	(25)	(0)	(1)	(2)	(10)	
- Customer		(8,687)	(7,344)	(4)	(576)	(397)	(8)	(287)	(10)	(2)	(1)	(11)	(47)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(10,916)	(8,655)	(6)	(609)	(972)	(201)	(364)	(35)	(2)	(2)	(13)	(57)	
(108-361) Structures		(7,872)												
- Demand		(7,872)	(3,665)	(7)	(92)	(1,612)	(553)	(1,389)	(520)	(1)	(3)	(4)	(27)	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(7,872)	(3,665)	(7)	(92)	(1,612)	(553)	(1,389)	(520)	(1)	(3)	(4)	(27)	
(108-362) Station Equip		(108,120)												
- Demand		(108,120)	(50,332)	(90)	(1,261)	(22,134)	(7,601)	(19,077)	(7,138)	(12)	(45)	(60)	(370)	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(108,120)	(50,332)	(90)	(1,261)	(22,134)	(7,601)	(19,077)	(7,138)	(12)	(45)	(60)	(370)	
(108-364) Poles		(160,911)												
- Demand		(44,516)	(25,412)	(45)	(629)	(11,152)	(3,758)	(2,429)	(845)	(6)	(23)	(31)	(187)	
- Customer		(116,395)	(94,941)	(46)	(7,448)	(5,248)	(124)	(5,734)	(196)	(33)	(10)	(143)	(2,472)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(160,911)	(120,353)	(91)	(8,078)	(16,400)	(3,882)	(8,163)	(1,041)	(39)	(33)	(173)	(2,659)	
(108-365) OH Conductors		(145,528)												
- Demand		(7,841)	(4,422)	(8)	(110)	(1,941)	(655)	(490)	(173)	(1)	(4)	(5)	(32)	
- Customer		(137,687)	(115,219)	(55)	(9,039)	(6,332)	(144)	(6,302)	(216)	(38)	(12)	(173)	(156)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(145,528)	(119,642)	(63)	(9,149)	(8,273)	(799)	(6,791)	(388)	(39)	(16)	(179)	(189)	
(108-366) UG Conduit		(16,609)												
- Demand		(16,609)	(9,663)	(17)	(239)	(4,240)	(1,426)	(696)	(234)	(2)	(9)	(12)	(71)	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(16,609)	(9,663)	(17)	(239)	(4,240)	(1,426)	(696)	(234)	(2)	(9)	(12)	(71)	
(108-367) UG Cond & Dev		(112,612)												
- Demand		(8,051)	(4,806)	(9)	(119)	(2,108)	(708)	(196)	(59)	(1)	(4)	(6)	(35)	
- Customer		(104,560)	(91,893)	(44)	(7,209)	(4,786)	(72)	(278)	(10)	(13)	(10)	(138)	(108)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(112,612)	(96,699)	(53)	(7,328)	(6,894)	(780)	(474)	(69)	(14)	(14)	(144)	(143)	
(108-368) Line Transformers		(209,052)												
- Demand		(95,092)	(57,579)	(103)	(1,426)	(25,255)	(8,468)	(1,373)	(332)	(13)	(51)	(69)	(423)	
- Customer		(113,960)	(100,444)	(48)	(7,880)	(5,214)	(76)	(6)	(0)	(13)	(11)	(151)	(117)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(209,052)	(158,022)	(151)	(9,306)	(30,469)	(8,545)	(1,379)	(332)	(26)	(62)	(220)	(539)	
(108-369) Services		(100,256)												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		(100,256)	(88,365)	(43)	(6,932)	(4,587)	(67)	(5)	(0)	(11)	(9)	(133)	(103)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(100,256)	(88,365)	(43)	(6,932)	(4,587)	(67)	(5)	(0)	(11)	(9)	(133)	(103)	

Met-Ed Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(108-370) Meters		(61,213)												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		(61,213)	(48,341)	(55)	(4,512)	(6,163)	(263)	(1,845)	-	(15)	(19)	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(61,213)	(48,341)	(55)	(4,512)	(6,163)	(263)	(1,845)	-	(15)	(19)	-	-	
(108-371) Install on Cust Premise		(3,349)												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		(3,349)	-	-	-	-	-	-	-	-	-	(3,349)	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(3,349)	-	-	-	-	-	-	-	-	-	(3,349)	-	
(108-372) Leased Property Cust. Prem.		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-373) Street Lighting		(6,249)												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		(6,249)	-	-	-	-	-	-	-	-	-	-	(6,249)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(6,249)	-	-	-	-	-	-	-	-	-	-	(6,249)	
(108-389) Land & Land Rights		(16)												
- Demand		(5)	(2)	(0)	(0)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
- Customer		(12)	(10)	(0)	(1)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(16)	(12)	(0)	(1)	(2)	(0)	(1)	(0)	(0)	(0)	(0)	(0)	
(108-390) Struct & Impmnts -		(71,264)												
- Demand		(19,860)	(10,613)	(19)	(264)	(4,660)	(1,579)	(1,922)	(700)	(2)	(9)	(13)	(78)	
- Customer		(51,404)	(42,972)	(22)	(3,408)	(2,500)	(57)	(1,532)	(49)	(11)	(5)	(163)	(683)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(71,264)	(53,585)	(41)	(3,673)	(7,160)	(1,637)	(3,453)	(749)	(14)	(15)	(176)	(761)	
(108-391) Office Furn & Equip		(4,449)												
- Demand		(1,240)	(663)	(1)	(16)	(291)	(99)	(120)	(44)	(0)	(1)	(1)	(5)	
- Customer		(3,209)	(2,683)	(1)	(213)	(156)	(4)	(96)	(3)	(1)	(0)	(10)	(43)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(4,449)	(3,345)	(3)	(229)	(447)	(102)	(216)	(47)	(1)	(1)	(11)	(48)	
(108-392) Transportation Equip		(3,230)												
- Demand		(900)	(481)	(1)	(12)	(211)	(72)	(87)	(32)	(0)	(0)	(1)	(4)	
- Customer		(2,330)	(1,948)	(1)	(154)	(113)	(3)	(69)	(2)	(1)	(0)	(7)	(31)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(3,230)	(2,429)	(2)	(166)	(325)	(74)	(156)	(34)	(1)	(1)	(8)	(35)	
(108-393) Stores Equip		(32)												
- Demand		(9)	(5)	(0)	(0)	(2)	(1)	(1)	(0)	(0)	(0)	(0)	(0)	
- Customer		(23)	(19)	(0)	(2)	(1)	(0)	(1)	(0)	(0)	(0)	(0)	(0)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(32)	(24)	(0)	(2)	(3)	(1)	(2)	(0)	(0)	(0)	(0)	(0)	
(108-394) Tools, Shop & Garage Equip		(4,470)												
- Demand		(1,246)	(666)	(1)	(17)	(292)	(99)	(121)	(44)	(0)	(1)	(1)	(5)	
- Customer		(3,225)	(2,696)	(1)	(214)	(157)	(4)	(96)	(3)	(1)	(0)	(10)	(43)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(4,470)	(3,361)	(3)	(230)	(449)	(103)	(217)	(47)	(1)	(1)	(11)	(48)	

Met-Ed Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(108-395) Laboratory Equip		(86)												
- Demand		(24)	(13)	(0)	(0)	(6)	(2)	(2)	(1)	(0)	(0)	(0)	(0)	
- Customer		(62)	(52)	(0)	(4)	(3)	(0)	(2)	(0)	(0)	(0)	(0)	(1)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(86)	(64)	(0)	(4)	(9)	(2)	(4)	(1)	(0)	(0)	(0)	(1)	
(108-396) Power Operated Equip		(677)												
- Demand		(189)	(101)	(0)	(3)	(44)	(15)	(18)	(7)	(0)	(0)	(0)	(1)	
- Customer		(489)	(408)	(0)	(32)	(24)	(1)	(15)	(0)	(0)	(0)	(2)	(6)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(677)	(509)	(0)	(35)	(68)	(16)	(33)	(7)	(0)	(0)	(2)	(7)	
(108-397) Communication Equip		(6,040)												
- Demand		(1,683)	(900)	(2)	(22)	(395)	(134)	(163)	(59)	(0)	(1)	(1)	(7)	
- Customer		(4,357)	(3,642)	(2)	(289)	(212)	(5)	(130)	(4)	(1)	(0)	(14)	(58)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(6,040)	(4,542)	(3)	(311)	(607)	(139)	(293)	(64)	(1)	(1)	(15)	(65)	
(108-398) MISC Equip		(117)												
- Demand		(33)	(17)	(0)	(0)	(8)	(3)	(3)	(1)	(0)	(0)	(0)	(0)	
- Customer		(85)	(71)	(0)	(6)	(4)	(0)	(3)	(0)	(0)	(0)	(0)	(1)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(117)	(88)	(0)	(6)	(12)	(3)	(6)	(1)	(0)	(0)	(0)	(1)	
Total Accumulated Depreciation		(1,132,453)												
- Demand		(341,135)	(183,009)	(326)	(4,553)	(80,361)	(27,225)	(32,182)	(11,710)	(41)	(164)	(220)	(1,345)	
- Customer		(791,318)	(663,517)	(353)	(52,595)	(39,290)	(918)	(18,954)	(578)	(156)	(84)	(4,403)	(10,469)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total Accumulated Depreciation		**(1,132,453)**	**(846,526)**	**(679)**	**(57,148)**	**(119,651)**	**(28,143)**	**(51,136)**	**(12,288)**	**(197)**	**(248)**	**(4,623)**	**(11,814)**	
OTHER RATE BASE ITEMS														
Other Rate Base Items														
Material & Supplies		21,710												
- Demand		6,050	3,233	6	80	1,420	481	585	213	1	3	4	24	
- Customer		15,659	13,091	7	1,038	761	17	467	15	3	2	50	208	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		21,710	16,324	13	1,119	2,181	499	1,052	228	4	4	54	232	
Cash Working Capital		65,234												
- Demand		18,180	9,715	17	242	4,266	1,446	1,759	641	2	9	12	71	
- Customer		47,054	39,336	20	3,120	2,288	52	1,402	45	10	5	150	626	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		65,234	49,051	38	3,362	6,554	1,498	3,161	686	12	13	161	697	
Deferred Storm Damage		100,480												
- Demand		28,002	14,964	27	372	6,571	2,227	2,709	987	3	13	18	110	
- Customer		72,477	60,589	31	4,806	3,524	81	2,159	69	16	7	230	964	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		100,480	75,553	58	5,178	10,095	2,308	4,869	1,057	19	21	248	1,074	

Met-Ed Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Customer Deposits		(35,853)												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		(35,853)	(17,450)	(32)	(1,726)	(11,224)	(1,355)	(3,391)	(667)	(3)	(5)	-	(1)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(35,853)	(17,450)	(32)	(1,726)	(11,224)	(1,355)	(3,391)	(667)	(3)	(5)	-	(1)	
Customer Advances		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
ADIT		(555,127)												
- Demand		(154,706)	(82,673)	(147)	(2,057)	(36,304)	(12,303)	(14,968)	(5,455)	(19)	(74)	(99)	(607)	
- Customer		(400,421)	(334,740)	(174)	(26,551)	(19,472)	(446)	(11,930)	(383)	(87)	(41)	(1,273)	(5,324)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(555,127)	(417,413)	(321)	(28,608)	(55,775)	(12,750)	(26,898)	(5,838)	(106)	(115)	(1,373)	(5,931)	
Capitalized Pension and OPEB		(7,844)												
- Demand		(2,186)	(1,168)	(2)	(29)	(513)	(174)	(212)	(77)	(0)	(1)	(1)	(9)	
- Customer		(5,658)	(4,730)	(2)	(375)	(275)	(6)	(169)	(5)	(1)	(1)	(18)	(75)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(7,844)	(5,898)	(5)	(404)	(788)	(180)	(380)	(82)	(1)	(2)	(19)	(84)	
Total Other Rate Base Items		(411,401)												
- Demand		(104,660)	(55,929)	(100)	(1,391)	(24,560)	(8,323)	(10,126)	(3,690)	(13)	(50)	(67)	(411)	
- Customer		(306,741)	(243,904)	(150)	(19,688)	(24,396)	(1,657)	(11,462)	(926)	(62)	(32)	(861)	(3,602)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(411,401)	(299,833)	(249)	(21,080)	(48,956)	(9,980)	(21,588)	(4,616)	(74)	(82)	(929)	(4,013)	
Total Rate Base		**2,157,612**												
- Demand		**568,118**	**302,631**	**540**	**7,530**	**132,896**	**45,052**	**56,082**	**20,461**	**69**	**271**	**363**	**2,224**	
- Customer		**1,589,493**	**1,340,312**	**661**	**105,648**	**66,756**	**431**	**50,109**	**1,083**	**368**	**155**	**3,108**	**20,863**	
- Commodity		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	
Total		**2,157,612**	**1,642,943**	**1,201**	**113,178**	**199,652**	**45,483**	**106,191**	**21,544**	**436**	**426**	**3,471**	**23,087**	

Met-Ed Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
OPERATIONS & MAINTENANCE EXPENSES														
Transmission Expenses														
Operations Expenses														
(560) Operating Supervision & Engineering		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(561) Load Dispatch		20												
- Demand		20	9	0	0	4	1	3	1	0	0	0	0	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		20	9	0	0	4	1	3	1	0	0	0	0	
(562) Station Expenses		4												
- Demand		4	2	0	0	1	0	1	0	0	0	0	0	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		4	2	0	0	1	0	1	0	0	0	0	0	
(563) Overhead Line Expenses		44												
- Demand		44	20	0	1	9	3	8	3	0	0	0	0	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		44	20	0	1	9	3	8	3	0	0	0	0	
(565) Transmission of Electricity by Others		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(566) Miscellaneous transmission expenses		45												
- Demand		45	21	0	1	9	3	8	3	0	0	0	0	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		45	21	0	1	9	3	8	3	0	0	0	0	
Total Trans. Operations Expenses		112												
- Demand		112	52	0	1	23	8	20	7	0	0	0	0	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		112	52	0	1	23	8	20	7	0	0	0	0	
Maintenance Expense														
(568) Maintenance Supervision and Engineering		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(569) Maintenance of Structures		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(570) Maintenance of Station Equipment		427												
- Demand		427	199	0	5	87	30	75	28	0	0	0	1	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		427	199	0	5	87	30	75	28	0	0	0	1	

Met-Ed Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(571) Maintenance of Overhead Lines		(26)												
- Demand		(26)	(12)	(0)	(0)	(5)	(2)	(5)	(2)	(0)	(0)	(0)	(0)	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(26)	(12)	(0)	(0)	(5)	(2)	(5)	(2)	(0)	(0)	(0)	(0)	
(572) Maintenance of miscellaneous distribution plant		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Trans. Maintenance Expenses		401												
- Demand		401	187	0	5	82	28	71	26	0	0	0	1	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		401	187	0	5	82	28	71	26	0	0	0	1	
Total Transmission Expenses		513												
- Demand		513	239	0	6	105	36	91	34	0	0	0	2	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		513	239	0	6	105	36	91	34	0	0	0	2	

Met-Ed Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Distribution Expenses														
Operations Expenses														
(580) Operation Supervision & Engineering		1,565												
- Demand		698	327	1	8	144	49	121	45	0	0	0	2	
- Customer		868	703	1	61	66	2	32	1	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		1,565	1,030	1	69	210	52	153	46	0	0	1	3	
(581) Load Dispatching		374												
- Demand		374	174	0	4	77	26	66	25	0	0	0	1	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		374	174	0	4	77	26	66	25	0	0	0	1	
(582) Station Expenses		717												
- Demand		717	334	1	8	147	50	126	47	0	0	0	2	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		717	334	1	8	147	50	126	47	0	0	0	2	
(583) Overhead line expenses		656												
- Demand		33	19	0	0	8	3	2	1	0	0	0	0	
- Customer		622	521	0	41	29	1	28	1	0	0	1	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		656	540	0	41	37	3	30	2	0	0	1	1	
(584) Underground line expenses		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(586) Meter expenses		775												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		775	612	1	57	78	3	23	-	0	0	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		775	612	1	57	78	3	23	-	0	0	-	-	
(588) Miscellaneous distribution expenses		10,928												
- Demand		3,045	1,627	3	40	715	242	295	107	0	1	2	12	
- Customer		7,883	6,590	3	523	383	9	235	8	2	1	25	105	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		10,928	8,217	6	563	1,098	251	530	115	2	2	27	117	

Met-Ed Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(589) Rents		511												
- Demand		142	76	0	2	33	11	14	5	0	0	0	1	
- Customer		368	308	0	24	18	0	11	0	0	0	1	5	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		511	384	0	26	51	12	25	5	0	0	1	5	
Total Dist. Operations Expenses		15,526												
- Demand		5,009	2,557	5	64	1,123	382	623	230	1	2	3	19	
- Customer		10,516	8,734	5	706	574	16	330	9	2	1	28	111	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		15,526	11,291	10	770	1,698	398	953	240	3	4	31	130	
Maintenance Expense														
(590) Maintenance Supervision and Engineering		522												
- Demand		53	27	0	1	12	4	6	2	0	0	0	0	
- Customer		469	391	0	31	22	1	20	1	0	0	1	2	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		522	418	0	31	34	5	27	3	0	0	1	3	
(591) Maintenance of Structures		3												
- Demand		3	1	0	0	1	0	0	0	0	0	0	0	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		3	1	0	0	1	0	0	0	0	0	0	0	
(592) Maintenance of Station Equipment		6,048												
- Demand		6,048	2,815	5	71	1,238	425	1,067	399	1	3	3	21	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		6,048	2,815	5	71	1,238	425	1,067	399	1	3	3	21	
(593) Maintenance of Overhead Lines		98,018												
- Demand		4,961	2,831	5	70	1,243	419	271	94	1	3	3	21	
- Customer		93,057	77,872	37	6,109	4,280	98	4,259	146	25	8	117	106	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		98,018	80,703	43	6,179	5,522	516	4,530	240	26	11	121	126	
(594) Maintenance of underground lines		3,908												
- Demand		283	169	0	4	74	25	8	2	0	0	0	1	
- Customer		3,625	3,185	2	250	166	3	10	0	0	0	5	4	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		3,908	3,354	2	254	240	27	17	3	0	0	5	5	
(595) Maintenance of line transformers		11												
- Demand		5	3	0	0	1	0	0	0	0	0	0	0	
- Customer		6	5	0	0	0	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		11	8	0	0	2	0	0	0	0	0	0	0	
(596) Maintenance of street lighting and signal systems		385												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		385	-	-	-	-	-	-	-	-	-	-	385	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		385	-	-	-	-	-	-	-	-	-	-	385	

Met-Ed Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(597) Maintenance of meters		2,318												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		2,318	1,831	2	171	233	10	70	-	1	1	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		2,318	1,831	2	171	233	10	70	-	1	1	-	-	
(598) Maintenance of miscellaneous distribution plant		1,620												
- Demand		452	241	0	6	106	36	44	16	0	0	0	2	
- Customer		1,169	977	1	77	57	1	35	1	0	0	4	16	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		1,620	1,218	1	83	163	37	79	17	0	0	4	17	
Total Dist. Maintenance Expenses		112,832												
- Demand		11,804	6,088	11	152	2,674	909	1,397	514	1	5	7	45	
- Customer		101,028	84,261	42	6,639	4,758	112	4,394	148	27	9	126	512	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		112,832	90,349	53	6,790	7,433	1,021	5,790	662	28	15	134	557	
Total Distribution Expenses		128,871												
- Demand		17,327	8,884	16	221	3,903	1,328	2,110	778	2	8	11	65	
- Customer		111,544	92,995	47	7,345	5,332	128	4,724	157	29	11	154	623	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		128,871	101,880	63	7,566	9,235	1,455	6,834	936	31	19	164	688	
Customer Accounts														
(901) Supervision		27												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		27	24	0	2	1	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		27	24	0	2	1	0	0	0	0	0	0	0	
(902) Meter Reading Expenses		281												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		281	248	0	19	12	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		281	248	0	19	12	0	0	0	0	0	0	0	
(903) Collections & Records		11,027												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		11,027	9,926	4	645	412	6	9	1	1	1	12	10	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		11,027	9,926	4	645	412	6	9	1	1	1	12	10	
(904) Uncollectables		6,627												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		6,627	6,300	2	49	157	29	71	-	0	0	2	18	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		6,627	6,300	2	49	157	29	71	-	0	0	2	18	

Met-Ed Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(905) Misc. Customer Accounts		363												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		363	320	0	25	16	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		363	320	0	25	16	0	0	0	0	0	0	0	
Total Customer Accounts and Services		18,325												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		18,325	16,819	6	741	598	35	80	1	1	1	15	28	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		18,325	16,819	6	741	598	35	80	1	1	1	15	28	
Customer Information														
(907) Supervision		13												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		13	12	0	1	1	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		13	12	0	1	1	0	0	0	0	0	0	0	
(908) Customer Information		3,935												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		3,935	3,288	2	379	242	4	5	0	1	1	7	6	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		3,935	3,288	2	379	242	4	5	0	1	1	7	6	
(909) Advertising		38												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		38	34	0	3	2	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		38	34	0	3	2	0	0	0	0	0	0	0	
(910) Misc. Expense		5,060												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		5,060	4,489	2	335	214	3	5	0	1	0	6	5	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		5,060	4,489	2	335	214	3	5	0	1	0	6	5	
Total Customer Information		9,047												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		9,047	7,824	4	717	458	7	10	1	1	1	14	11	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		9,047	7,824	4	717	458	7	10	1	1	1	14	11	
Sales														
(911) Sales Supervision		72												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		72	63	0	5	3	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		72	63	0	5	3	0	0	0	0	0	0	0	
(913) Advertising Expense		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Sales		72												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		72	63	0	5	3	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		72	63	0	5	3	0	0	0	0	0	0	0	

Met-Ed Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Administrative & General Expense														
(920) Administrative and General Salaries		(1,357)												
- Demand		(221)	(111)	(0)	(3)	(49)	(17)	(29)	(11)	(0)	(0)	(0)	(1)	
- Customer		(1,136)	(954)	(0)	(74)	(55)	(1)	(39)	(1)	(0)	(0)	(2)	(9)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(1,357)	(1,065)	(1)	(77)	(103)	(18)	(68)	(12)	(0)	(0)	(2)	(10)	
(921 Office Supplies		3,710												
- Demand		604	304	1	8	134	46	80	30	0	0	0	2	
- Customer		3,107	2,608	1	203	149	4	107	3	1	0	4	26	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		3,710	2,912	2	211	283	49	187	33	1	1	5	28	
(922) Admin Expenses		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(923) Outside Services		29,212												
- Demand		4,752	2,394	4	60	1,052	358	629	233	1	2	3	18	
- Customer		24,460	20,530	10	1,600	1,175	28	843	27	6	2	35	203	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		29,212	22,923	15	1,660	2,227	386	1,471	260	6	5	38	221	
(924) Property Insurance		(215)												
- Demand		(60)	(32)	(0)	(1)	(14)	(5)	(6)	(2)	(0)	(0)	(0)	(0)	
- Customer		(155)	(129)	(0)	(10)	(8)	(0)	(5)	(0)	(0)	(0)	(0)	(2)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(215)	(161)	(0)	(11)	(22)	(5)	(10)	(2)	(0)	(0)	(1)	(2)	
(925) Injury and Damages		2,488												
- Demand		459	231	0	6	102	35	61	22	0	0	0	2	
- Customer		2,029	1,684	1	134	100	3	81	3	1	0	3	19	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		2,488	1,916	1	140	202	37	142	25	1	0	3	21	
(926) Pension and Benefits		24,284												
- Demand		3,950	1,990	4	50	874	298	523	193	0	2	2	15	
- Customer		20,334	17,067	9	1,330	977	23	700	23	5	2	29	169	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		24,284	19,057	12	1,380	1,851	321	1,223	216	5	4	31	183	
(928) Regulatory Commission Expense		2,030												
- Demand		566	302	1	8	133	45	55	20	0	0	0	2	
- Customer		1,464	1,224	1	97	71	2	44	1	0	0	5	19	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		2,030	1,527	1	105	204	47	98	21	0	0	5	22	
(930.1) General Advertising		25												
- Demand		4	2	0	0	1	0	1	0	0	0	0	0	
- Customer		21	17	0	1	1	0	1	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		25	19	0	1	2	0	1	0	0	0	0	0	
(903.2) Misc. Expense		760												
- Demand		124	62	0	2	27	9	16	6	0	0	0	0	
- Customer		637	534	0	42	31	1	22	1	0	0	1	5	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		760	597	0	43	58	10	38	7	0	0	1	6	

Met-Ed Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(931) Misc. Rent		100												
- Demand		16	8	0	0	4	1	2	1	0	0	0	0	
- Customer		84	70	0	5	4	0	3	0	0	0	0	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		100	78	0	6	8	1	5	1	0	0	0	1	
(935) Maint. Of General Plant		745												
- Demand		208	111	0	3	49	17	20	7	0	0	0	1	
- Customer		537	449	0	36	26	1	16	1	0	0	2	7	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		745	560	0	38	75	17	36	8	0	0	2	8	
(9XX) Open		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total A&G Expense		61,783												
- Demand		10,402	5,261	9	131	2,312	787	1,351	500	1	5	6	39	
- Customer		51,381	43,101	22	3,364	2,473	59	1,772	58	12	5	77	438	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		61,783	48,362	31	3,496	4,784	846	3,123	557	13	10	83	477	
Total O&M Expenses		218,098												
- Demand		27,729	14,146	25	353	6,215	2,115	3,461	1,278	3	13	17	104	
- Customer		190,369	160,802	79	12,172	8,864	229	6,587	216	44	18	259	1,100	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**218,098**	**174,948**	**104**	**12,524**	**15,079**	**2,344**	**10,048**	**1,494**	**47**	**31**	**276**	**1,204**	

Met-Ed Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
DEPRECIATION EXPENSE														
Depreciation Expense														
(403-303) Intangible		5,067												
- Demand		761	381	1	9	167	57	104	38	0	0	0	3	
- Customer		4,306	3,580	2	273	198	5	220	7	1	0	5	14	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		5,067	3,960	2	283	366	62	323	46	1	1	6	17	
(403-350) Transm Land		361												
- Demand		361	168	0	4	74	25	64	24	0	0	0	1	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		361	168	0	4	74	25	64	24	0	0	0	1	
(403-352) Transm Strucutres		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-353) Transm Station Equipment		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-354) Transm Towers & Fixtures		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-355) Transm Poles & Fixtures		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-356) Transm OH Conductors		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-357) Transm UG Conduit		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-358) Transm UG Conductors		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-359) Transm Roads		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Met-Ed Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(403-360) Land		144												
- Demand		29	17	0	0	8	3	1	0	0	0	0	0	
- Customer		115	97	0	8	5	0	4	0	0	0	0	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		144	114	0	8	13	3	5	0	0	0	0	1	
(403-361) Structures		245												
- Demand		245	114	0	3	50	17	43	16	0	0	0	1	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		245	114	0	3	50	17	43	16	0	0	0	1	
(403-362) Station Equip		6,982												
- Demand		6,982	3,250	6	81	1,429	491	1,232	461	1	3	4	24	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		6,982	3,250	6	81	1,429	491	1,232	461	1	3	4	24	
(403-364) Poles		11,802												
- Demand		3,291	1,875	3	46	823	277	184	64	0	2	2	14	
- Customer		8,511	6,942	3	545	384	9	419	14	2	1	10	181	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		11,802	8,817	7	591	1,207	286	603	78	3	2	13	195	
(403-365) OH Conductors		26,692												
- Demand		1,351	771	1	19	338	114	74	26	0	1	1	6	
- Customer		25,341	21,206	10	1,664	1,165	27	1,160	40	7	2	32	29	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		26,692	21,977	12	1,683	1,504	141	1,234	65	7	3	33	34	
(403-366) UG Conduit		567												
- Demand		567	330	1	8	145	49	24	8	0	0	0	2	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		567	330	1	8	145	49	24	8	0	0	0	2	
(403-367) UG Conductors		7,976												
- Demand		578	344	1	9	151	51	15	5	0	0	0	3	
- Customer		7,398	6,502	3	510	339	5	20	1	1	1	10	8	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		7,976	6,846	4	519	489	56	35	5	1	1	10	10	
(403-368) Line Transformers		13,506												
- Demand		6,143	3,720	7	92	1,632	547	89	21	1	3	4	27	
- Customer		7,362	6,489	3	509	337	5	0	0	1	1	10	8	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		13,506	10,209	10	601	1,968	552	89	21	2	4	14	35	
(403-369) Services		4,022												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		4,022	3,545	2	278	184	3	0	0	0	0	5	4	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		4,022	3,545	2	278	184	3	0	0	0	0	5	4	

Met-Ed Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(403-370) Meters		11,938												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		11,938	9,428	11	880	1,202	51	360	-	3	4	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		11,938	9,428	11	880	1,202	51	360	-	3	4	-	-	
(403-371) Install on Cust Premise		80												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		80	-	-	-	-	-	-	-	-	-	80	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		80	-	-	-	-	-	-	-	-	-	80	-	
(403-372) Leased Property Cust. Prem.		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-373) Streetlight		1,046												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		1,046	-	-	-	-	-	-	-	-	-	-	1,046	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		1,046	-	-	-	-	-	-	-	-	-	-	1,046	
(403-389) Land		0												
- Demand		0	0	0	0	0	0	0	0	0	0	0	0	
- Customer		0	0	0	0	0	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		0	0	0	0	0	0	0	0	0	0	0	0	
(403-390) Structures		5,082												
- Demand		1,416	757	1	19	332	113	137	50	0	1	1	6	
- Customer		3,665	3,064	2	243	178	4	109	4	1	0	12	49	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		5,082	3,821	3	262	511	117	246	53	1	1	13	54	
(403-391) Office Equipment		1,249												
- Demand		348	186	0	5	82	28	34	12	0	0	0	1	
- Customer		901	753	0	60	44	1	27	1	0	0	3	12	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		1,249	939	1	64	126	29	61	13	0	0	3	13	
(403-392) Transportation		446												
- Demand		124	66	0	2	29	10	12	4	0	0	0	0	
- Customer		322	269	0	21	16	0	10	0	0	0	1	4	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		446	335	0	23	45	10	22	5	0	0	1	5	
(403-393) Stores Equip		1												
- Demand		0	0	0	0	0	0	0	0	0	0	0	0	
- Customer		1	1	0	0	0	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		1	1	0	0	0	0	0	0	0	0	0	0	
(403-394) Tools, Shop & Garage Equip		540												
- Demand		150	80	0	2	35	12	15	5	0	0	0	1	
- Customer		390	326	0	26	19	0	12	0	0	0	1	5	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		540	406	0	28	54	12	26	6	0	0	1	6	

Met-Ed Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(403-395) Laboratory Equip		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-396) Power Equipment		30	-	-	-	-	-	-	-	-	-	-	-	
- Demand		8	4	0	0	2	1	1	0	0	0	0	0	
- Customer		21	18	0	1	1	0	1	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		30	22	0	2	3	1	1	0	0	0	0	0	
(403-397) Communication Equip		1,389												
- Demand		387	207	0	5	91	31	37	14	0	0	0	2	
- Customer		1,002	838	0	66	49	1	30	1	0	0	3	13	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		1,389	1,045	1	72	140	32	67	15	0	0	3	15	
(403-398) Misc. Equip		1												
- Demand		0	0	0	0	0	0	0	0	0	0	0	0	
- Customer		1	1	0	0	0	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		1	1	0	0	0	0	0	0	0	0	0	0	
Amortization and Depletion of Utility Plant		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Cost of Removal/Salvage		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Average Net Salvage		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Depreciation Expense		14,078												
- Demand		3,923	2,097	4	52	921	312	380	138	0	2	3	15	
- Customer		10,154	8,489	4	673	494	11	303	10	2	1	32	135	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		14,078	10,585	8	725	1,414	323	682	148	3	3	35	150	
Total Depreciation Expense		113,245												
- Demand		26,667	14,368	26	357	6,309	2,136	2,444	888	3	13	17	106	
- Customer		86,577	71,547	41	5,758	4,614	123	2,673	78	19	10	205	1,508	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**113,245**	**85,914**	**67**	**6,115**	**10,923**	**2,260**	**5,117**	**966**	**23**	**23**	**222**	**1,614**	

Met-Ed Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Amortization														
Amortization		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Removal of Retained Riders		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Eliminate Amort per IS		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Storm Reserve Amortization		33,282												
- Demand		9,275	4,957	9	123	2,177	738	897	327	1	4	6	36	
- Customer		24,007	20,069	10	1,592	1,167	27	715	23	5	2	76	319	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		33,282	25,026	19	1,715	3,344	764	1,613	350	6	7	82	356	
Extraordinary Storm Reserve Amort		11,191												
- Demand		3,119	1,667	3	41	732	248	302	110	0	1	2	12	
- Customer		8,072	6,748	4	535	393	9	240	8	2	1	26	107	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		11,191	8,415	6	577	1,124	257	542	118	2	2	28	120	
COVID-19 Reg Asset Amort		2,108												
- Demand		587	314	1	8	138	47	57	21	0	0	0	2	
- Customer		1,520	1,271	1	101	74	2	45	1	0	0	5	20	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		2,108	1,585	1	109	212	48	102	22	0	0	5	23	
Streetlight Reg Asset Amort		1,661												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		1,661	-	-	-	-	-	-	-	-	-	-	1,661	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		1,661	-	-	-	-	-	-	-	-	-	-	1,661	
Verizon Pole Attach Amort		3,659												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		3,659	2,804	2	237	230	7	43	0	1	1	49	285	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		3,659	2,804	2	237	230	7	43	0	1	1	49	285	
Total Depreciation and Amortization		165,145												
- Demand		39,649	21,305	38	530	9,355	3,169	3,700	1,346	5	19	26	157	
- Customer		125,497	102,439	58	8,222	6,479	168	3,717	110	27	14	360	3,901	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**165,145**	**123,744**	**96**	**8,752**	**15,834**	**3,337**	**7,417**	**1,456**	**32**	**33**	**386**	**4,058**	

Met-Ed Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Taxes Other than Income														
Gross Receipt Taxes		27,651												
- Demand		7,706	5,639	9	295	936	172	422	112	1	3	11	106	
- Customer		19,945	14,596	24	763	2,424	444	1,093	290	2	7	27	274	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		27,651	20,236	33	1,058	3,360	616	1,516	402	3	9	38	380	
Payroll Taxes		1,941												
- Demand		326	164	0	4	72	25	43	16	0	0	0	1	
- Customer		1,614	1,355	1	106	78	2	56	2	0	0	2	13	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		1,941	1,519	1	110	150	26	99	18	0	0	3	15	
PURTA Taxes		2,310												
- Demand		644	344	1	9	151	51	62	23	0	0	0	3	
- Customer		1,666	1,393	1	110	81	2	50	2	0	0	5	22	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		2,310	1,737	1	119	232	53	112	24	0	0	6	25	
Real Estate Taxes		434												
- Demand		121	65	0	2	28	10	12	4	0	0	0	0	
- Customer		313	262	0	21	15	0	9	0	0	0	1	4	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		434	326	0	22	44	10	21	5	0	0	1	5	
Sales & Use Taxes		122												
- Demand		34	18	0	0	8	3	3	1	0	0	0	0	
- Customer		88	74	0	6	4	0	3	0	0	0	0	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		122	92	0	6	12	3	6	1	0	0	0	1	
Misc. Taxes		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj, Payroll Taxes		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Other Taxes		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Taxes Other than Income		32,457												
- Demand		8,831	6,230	10	310	1,196	260	543	156	1	3	11	110	
- Customer		23,626	17,679	25	1,006	2,602	448	1,210	294	3	7	36	315	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total Taxes Other than Income		32,457	23,909	36	1,315	3,798	708	1,753	450	4	10	48	426	
Total Operating Expenses		**415,700**												
- Demand		**76,209**	**41,681**	**73**	**1,192**	**16,766**	**5,544**	**7,705**	**2,780**	**9**	**35**	**54**	**371**	
- Customer		**339,492**	**280,920**	**162**	**21,400**	**17,945**	**845**	**11,514**	**620**	**73**	**40**	**656**	**5,316**	
- Commodity		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	
Total		**415,700**	**322,601**	**236**	**22,592**	**34,710**	**6,389**	**19,218**	**3,400**	**82**	**75**	**710**	**5,687**	

Met-Ed Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
UTILITY PLANT														
Intangible Plant														
(301) Organization		2												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	2	1	0	0	0	0	0	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2	1	0	0	0	0	0	0	0	0	0	0	
(302) Franchises and Consents		2												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	2	1	0	0	0	0	0	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2	1	0	0	0	0	0	0	0	0	0	0	
(303) Intangible Plant		616												OpExp-SUB
- Demand	OpExp-SUB-D	616	287	1	7	126	43	109	41	0	0	0	2	100%
- Customer	OpExp-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	OpExp-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		616	287	1	7	126	43	109	41	0	0	0	2	
Total Intangible Plant		620												
- Demand		620	289	1	7	127	44	109	41	0	0	0	2	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		620	289	1	7	127	44	109	41	0	0	0	2	
Distribution Plant														
(350) Transmission Land		30,492												DEM
- Demand	NCP	30,492	14,195	25	356	6,242	2,144	5,380	2,013	3	13	17	104	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		30,492	14,195	25	356	6,242	2,144	5,380	2,013	3	13	17	104	
(352) Transmission Structures		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(353) Trans. Station Equipment		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(354) Trans. Towers & Fixtures		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(355) Trans. Poles & Fixtures		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Met-Ed Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(356) Trans. OH Conductors		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(357) Underground Conduit		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(358) Trans. UG Conductors		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(359) Trans. Roads		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(360) Land and Land Rights		91												DIST_364-368-SUB
- Demand	DIST_364-368-SUB-D	91	42	0	1	19	6	16	6	0	0	0	0	100%
- Customer	DIST_364-368-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DIST_364-368-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		91	42	0	1	19	6	16	6	0	0	0	0	
(361) Structures and Improvements		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(362) Station Equipment		12,370												DEM
- Demand	NCP	12,370	5,758	10	144	2,532	870	2,183	817	1	5	7	42	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		12,370	5,758	10	144	2,532	870	2,183	817	1	5	7	42	
(364) Poles, Towers & Fixtures		3,451												DEM
- Demand	NCP	3,451	1,607	3	40	707	243	609	228	0	1	2	12	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3,451	1,607	3	40	707	243	609	228	0	1	2	12	
(365) Overhead Conductors & Devices		1,977												DEM
- Demand	NCP	1,977	921	2	23	405	139	349	131	0	1	1	7	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,977	921	2	23	405	139	349	131	0	1	1	7	

Met-Ed Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(366) Underground Conduit		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(367) Underground Conductors & Device		1,640												DEM
- Demand	NCP	1,640	764	1	19	336	115	289	108	0	1	1	6	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,640	764	1	19	336	115	289	108	0	1	1	6	
(368) Line Transformers		-												DEM
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(369) Services		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(370) Meters		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(371) Customer Premises		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(372) Leased Property Cust. Prem.		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(373) Streetlight		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Distribution Plant		50,023												
- Demand		50,023	23,287	42	583	10,240	3,517	8,826	3,302	5	21	28	171	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		50,023	23,287	42	583	10,240	3,517	8,826	3,302	5	21	28	171	
General Plant														
(389) Land		44												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	44	20	0	1	9	3	8	3	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		44	20	0	1	9	3	8	3	0	0	0	0	
(390) Structures		2,311												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	2,311	1,076	2	27	473	162	408	153	0	1	1	8	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,311	1,076	2	27	473	162	408	153	0	1	1	8	

Met-Ed Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(391) Office Equipment		107												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	107	50	0	1	22	8	19	7	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		107	50	0	1	22	8	19	7	0	0	0	0	
(392) Transportation		90												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	90	42	0	1	18	6	16	6	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		90	42	0	1	18	6	16	6	0	0	0	0	
(393) Stores Equipment		1												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	1	0	0	0	0	0	0	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	0	0	0	0	0	0	0	0	0	0	0	
(394) Tools & Garage Equip.		203												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	203	94	0	2	42	14	36	13	0	0	0	1	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		203	94	0	2	42	14	36	13	0	0	0	1	
(395) Laboratory		1												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	1	1	0	0	0	0	0	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	1	0	0	0	0	0	0	0	0	0	0	
(396) Power Equipment		18												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	18	9	0	0	4	1	3	1	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		18	9	0	0	4	1	3	1	0	0	0	0	
(397) Communication Equipment		463												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	463	216	0	5	95	33	82	31	0	0	0	2	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		463	216	0	5	95	33	82	31	0	0	0	2	
(398) Misc. Equipment		1												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	1	0	0	0	0	0	0	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	0	0	0	0	0	0	0	0	0	0	0	
Total General Plant		3,239												
- Demand		3,239	1,508	3	38	663	228	572	214	0	1	2	11	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		3,239	1,508	3	38	663	228	572	214	0	1	2	11	
Total Utility Plant		53,882												
- Demand		53,882	25,083	45	628	11,030	3,788	9,507	3,557	6	22	30	184	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**53,882**	**25,083**	**45**	**628**	**11,030**	**3,788**	**9,507**	**3,557**	**6**	**22**	**30**	**184**	

Met-Ed Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
ACCUMULATED DEPRECIATION														
Accumulated Depreciation														
(108-302) Franchise & Consents		0												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	0	0	0	0	0	0	0	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	0	
(108-303) Intangible Plant		(486)												OpExp-SUB
- Demand	OpExp-SUB-D	(486)	(226)	(0)	(6)	(100)	(34)	(86)	(32)	(0)	(0)	(0)	(2)	100%
- Customer	OpExp-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	OpExp-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(486)	(226)	(0)	(6)	(100)	(34)	(86)	(32)	(0)	(0)	(0)	(2)	
(108-350) Transm Land		(16,423)												DEM
- Demand	NCP	(16,423)	(7,645)	(14)	(192)	(3,362)	(1,155)	(2,898)	(1,084)	(2)	(7)	(9)	(56)	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(16,423)	(7,645)	(14)	(192)	(3,362)	(1,155)	(2,898)	(1,084)	(2)	(7)	(9)	(56)	
(108-352) Transm Structures		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-353) Transm Station Equipment		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-354) Transm Towers & Fixtures		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-355) Transm Poles & Fixtures		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-356) Transm OH Conductors		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-357) Transm Underground Conduit		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-358) Transm UG Conductors		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Met-Ed Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(108-359) Transm Roads		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-360) Land		(30)												DIST_364-368-SUB
- Demand	DIST_364-368-SUB-D	(30)	(14)	(0)	(0)	(6)	(2)	(5)	(2)	(0)	(0)	(0)	(0)	100%
- Customer	DIST_364-368-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DIST_364-368-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(30)	(14)	(0)	(0)	(6)	(2)	(5)	(2)	(0)	(0)	(0)	(0)	
(108-361) Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-362) Station Equip		(916)												DEM
- Demand	NCP	(916)	(427)	(1)	(11)	(188)	(64)	(162)	(60)	(0)	(0)	(1)	(3)	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(916)	(427)	(1)	(11)	(188)	(64)	(162)	(60)	(0)	(0)	(1)	(3)	
(108-364) Poles		(424)												DEM
- Demand	NCP	(424)	(197)	(0)	(5)	(87)	(30)	(75)	(28)	(0)	(0)	(0)	(1)	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(424)	(197)	(0)	(5)	(87)	(30)	(75)	(28)	(0)	(0)	(0)	(1)	
(108-365) OH Conductors		(780)												DEM
- Demand	NCP	(780)	(363)	(1)	(9)	(160)	(55)	(138)	(51)	(0)	(0)	(0)	(3)	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(780)	(363)	(1)	(9)	(160)	(55)	(138)	(51)	(0)	(0)	(0)	(3)	
(108-366) UG Conduit		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-367) UG Cond & Dev		(398)												DEM
- Demand	NCP	(398)	(185)	(0)	(5)	(81)	(28)	(70)	(26)	(0)	(0)	(0)	(1)	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(398)	(185)	(0)	(5)	(81)	(28)	(70)	(26)	(0)	(0)	(0)	(1)	
(108-368) Line Transformers		-												DEM
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-369) Services		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Met-Ed Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(108-370) Meters		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-371) Install on Cust Premise		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-372) Leased Property Cust. Prem.		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-373) Street Lighting		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-389) Land & Land Rights		(0)												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
(108-390) Struct & Impmnts -		(1,055)												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(1,055)	(491)	(1)	(12)	(216)	(74)	(186)	(70)	(0)	(0)	(1)	(4)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(1,055)	(491)	(1)	(12)	(216)	(74)	(186)	(70)	(0)	(0)	(1)	(4)	
(108-391) Office Furn & Equip		(66)												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(66)	(31)	(0)	(1)	(13)	(5)	(12)	(4)	(0)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(66)	(31)	(0)	(1)	(13)	(5)	(12)	(4)	(0)	(0)	(0)	(0)	
(108-392) Transportation Equip		(48)												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(48)	(22)	(0)	(1)	(10)	(3)	(8)	(3)	(0)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(48)	(22)	(0)	(1)	(10)	(3)	(8)	(3)	(0)	(0)	(0)	(0)	
(108-393) Stores Equip		(0)												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
(108-394) Tools, Shop & Garage Equip		(66)												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(66)	(31)	(0)	(1)	(14)	(5)	(12)	(4)	(0)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(66)	(31)	(0)	(1)	(14)	(5)	(12)	(4)	(0)	(0)	(0)	(0)	

Met-Ed Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(108-395) Laboratory Equip		(1)												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(1)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(1)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
(108-396) Power Operated Equip		(10)												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(10)	(5)	(0)	(0)	(2)	(1)	(2)	(1)	(0)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(10)	(5)	(0)	(0)	(2)	(1)	(2)	(1)	(0)	(0)	(0)	(0)	
(108-397) Communication Equip		(89)												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(89)	(42)	(0)	(1)	(18)	(6)	(16)	(6)	(0)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(89)	(42)	(0)	(1)	(18)	(6)	(16)	(6)	(0)	(0)	(0)	(0)	
(108-398) MISC Equip		(2)												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(2)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(2)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
Total Accumulated Depreciation		(20,796)												
- Demand		(20,796)	(9,681)	(17)	(243)	(4,257)	(1,462)	(3,669)	(1,373)	(2)	(9)	(12)	(71)	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total Accumulated Depreciation		**(20,796)**	**(9,681)**	**(17)**	**(243)**	**(4,257)**	**(1,462)**	**(3,669)**	**(1,373)**	**(2)**	**(9)**	**(12)**	**(71)**	
OTHER RATE BASE ITEMS														
Other Rate Base Items														
Material & Supplies		322												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	322	150	0	4	66	23	57	21	0	0	0	1	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		322	150	0	4	66	23	57	21	0	0	0	1	
Cash Working Capital		966												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	966	450	1	11	198	68	170	64	0	0	1	3	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		966	450	1	11	198	68	170	64	0	0	1	3	
Deferred Storm Damage		1,488												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	1,488	693	1	17	305	105	263	98	0	1	1	5	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,488	693	1	17	305	105	263	98	0	1	1	5	

Met-Ed Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Customer Deposits		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Customer Advances		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
ADIT		(8,222)												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(8,222)	(3,827)	(7)	(96)	(1,683)	(578)	(1,451)	(543)	(1)	(3)	(5)	(28)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(8,222)	(3,827)	(7)	(96)	(1,683)	(578)	(1,451)	(543)	(1)	(3)	(5)	(28)	
Capitalized Pension and OPEB		(116)												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(116)	(54)	(0)	(1)	(24)	(8)	(20)	(8)	(0)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(116)	(54)	(0)	(1)	(24)	(8)	(20)	(8)	(0)	(0)	(0)	(0)	
Total Other Rate Base Items		(5,562)												
- Demand		(5,562)	(2,589)	(5)	(65)	(1,139)	(391)	(981)	(367)	(1)	(2)	(3)	(19)	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(5,562)	(2,589)	(5)	(65)	(1,139)	(391)	(981)	(367)	(1)	(2)	(3)	(19)	
Total Rate Base		**27,523**												
- Demand		**27,523**	**12,813**	**23**	**321**	**5,634**	**1,935**	**4,856**	**1,817**	**3**	**11**	**15**	**94**	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**27,523**	**12,813**	**23**	**321**	**5,634**	**1,935**	**4,856**	**1,817**	**3**	**11**	**15**	**94**	

Met-Ed Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
OPERATIONS & MAINTENANCE EXPENSES														
Transmission Expenses														
Operations Expenses														
(560) Operating Supervision & Engineering		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(561) Load Dispatch		20												DEM
- Demand	NCP	20	9	0	0	4	1	3	1	0	0	0	0	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		20	9	0	0	4	1	3	1	0	0	0	0	
(562) Station Expenses		4												DEM
- Demand	NCP	4	2	0	0	1	0	1	0	0	0	0	0	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		4	2	0	0	1	0	1	0	0	0	0	0	
(563) Overhead Line Expenses		44												DEM
- Demand	NCP	44	20	0	1	9	3	8	3	0	0	0	0	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		44	20	0	1	9	3	8	3	0	0	0	0	
(565) Transmission of Electricity by Others		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(566) Miscellaneous transmission expenses		45												DEM
- Demand	NCP	45	21	0	1	9	3	8	3	0	0	0	0	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		45	21	0	1	9	3	8	3	0	0	0	0	
Total Trans. Operations Expenses		112												
- Demand		112	52	0	1	23	8	20	7	0	0	0	0	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		112	52	0	1	23	8	20	7	0	0	0	0	
Maintenance Expense														
(568) Maintenance Supervision and Engineering		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(569) Maintenance of Structures		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(570) Maintenance of Station Equipment		427												DEM
- Demand	NCP	427	199	0	5	87	30	75	28	0	0	0	1	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		427	199	0	5	87	30	75	28	0	0	0	1	

Met-Ed Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(571) Maintenance of Overhead Lines		(26)												DEM
- Demand	NCP	(26)	(12)	(0)	(0)	(5)	(2)	(5)	(2)	(0)	(0)	(0)	(0)	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(26)	(12)	(0)	(0)	(5)	(2)	(5)	(2)	(0)	(0)	(0)	(0)	
(572) Maintenance of miscellaneous distribution plant		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Trans. Maintenance Expenses		401												
- Demand		401	187	0	5	82	28	71	26	0	0	0	1	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		401	187	0	5	82	28	71	26	0	0	0	1	
Total Transmission Expenses		513												
- Demand		513	239	0	6	105	36	91	34	0	0	0	2	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		513	239	0	6	105	36	91	34	0	0	0	2	

Met-Ed Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Distribution Expenses														
Operations Expenses														
(580) Operation Supervision & Engineering		1												DistOpExp-SUB
- Demand	DistOpExp-SUB-D	1	0	0	0	0	0	0	0	0	0	0	0	100%
- Customer	DistOpExp-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DistOpExp-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	0	0	0	0	0	0	0	0	0	0	0	
(581) Load Dispatching		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(582) Station Expenses		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(583) Overhead line expenses		1												DEM
- Demand	NCP	1	1	0	0	0	0	0	0	0	0	0	0	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	1	0	0	0	0	0	0	0	0	0	0	
(584) Underground line expenses		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(586) Meter expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(588) Miscellaneous distribution expenses		162												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	162	75	0	2	33	11	29	11	0	0	0	1	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		162	75	0	2	33	11	29	11	0	0	0	1	

Met-Ed Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(589) Rents		8												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	8	4	0	0	2	1	1	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		8	4	0	0	2	1	1	0	0	0	0	0	
Total Dist. Operations Expenses		171												
- Demand		171	80	0	2	35	12	30	11	0	0	0	1	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		171	80	0	2	35	12	30	11	0	0	0	1	
Maintenance Expense														
(590) Maintenance Supervision and Engineering		1												DistMtExp-SUB
- Demand	DistMtExp-SUB-D	1	0	0	0	0	0	0	0	0	0	0	0	100%
- Customer	DistMtExp-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DistMtExp-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	0	0	0	0	0	0	0	0	0	0	0	
(591) Maintenance of Structures		-												DEM
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(592) Maintenance of Station Equipment		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(593) Maintenance of Overhead Lines		189												DEM
- Demand	NCP	189	88	0	2	39	13	33	12	0	0	0	1	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		189	88	0	2	39	13	33	12	0	0	0	1	
(594) Maintenance of underground lines		18												DEM
- Demand	NCP	18	8	0	0	4	1	3	1	0	0	0	0	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		18	8	0	0	4	1	3	1	0	0	0	0	
(595) Maintenance of line transformers		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(596) Maintenance of street lighting and signal systems		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Met-Ed Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(597) Maintenance of meters		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(598) Maintenance of miscellaneous distribution plant		24												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	24	11	0	0	5	2	4	2	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		24	11	0	0	5	2	4	2	0	0	0	0	
Total Dist. Maintenance Expenses		231												
- Demand		231	108	0	3	47	16	41	15	0	0	0	1	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		231	108	0	3	47	16	41	15	0	0	0	1	
Total Distribution Expenses		916												
- Demand		916	427	1	11	188	64	162	60	0	0	1	3	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		916	427	1	11	188	64	162	60	0	0	1	3	
Customer Accounts														
(901) Supervision		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(902) Meter Reading Expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(903) Collections & Records		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(904) Uncollectables		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Met-Ed Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(905) Misc. Customer Accounts		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Customer Accounts and Services		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Customer Information														
(907) Supervision		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(908) Customer Information		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(909) Advertising		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(910) Misc. Expense		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Customer Information		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Sales														
(911) Sales Supervision		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(913) Advertising Expense		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Sales		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Met-Ed Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Administrative & General Expense														
(920) Administrative and General Salaries		(5)												NONAGLAB-SUB
- Demand	NONAGLAB-SUB-D	(5)	(2)	(0)	(0)	(1)	(0)	(1)	(0)	(0)	(0)	(0)	(0)	100%
- Customer	NONAGLAB-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(5)	(2)	(0)	(0)	(1)	(0)	(1)	(0)	(0)	(0)	(0)	(0)	
(921 Office Supplies		13												NONAGLAB-SUB
- Demand	NONAGLAB-SUB-D	13	6	0	0	3	1	2	1	0	0	0	0	100%
- Customer	NONAGLAB-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		13	6	0	0	3	1	2	1	0	0	0	0	
(922) Admin Expenses		-												NONAGLAB-SUB
- Demand	NONAGLAB-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	NONAGLAB-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(923) Outside Services		102												NONAGLAB-SUB
- Demand	NONAGLAB-SUB-D	102	47	0	1	21	7	18	7	0	0	0	0	100%
- Customer	NONAGLAB-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		102	47	0	1	21	7	18	7	0	0	0	0	
(924) Property Insurance		(3)												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(3)	(1)	(0)	(0)	(1)	(0)	(1)	(0)	(0)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(3)	(1)	(0)	(0)	(1)	(0)	(1)	(0)	(0)	(0)	(0)	(0)	
(925) Injury and Damages		10												DISTLAB-SUB
- Demand	DISTLAB-SUB-D	10	5	0	0	2	1	2	1	0	0	0	0	100%
- Customer	DISTLAB-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTLAB-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		10	5	0	0	2	1	2	1	0	0	0	0	
(926) Pension and Benefits		85												NONAGLAB-SUB
- Demand	NONAGLAB-SUB-D	85	39	0	1	17	6	15	6	0	0	0	0	100%
- Customer	NONAGLAB-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		85	39	0	1	17	6	15	6	0	0	0	0	
(928) Regulatory Commission Expense		30												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	30	14	0	0	6	2	5	2	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		30	14	0	0	6	2	5	2	0	0	0	0	
(930.1) General Advertising		0												NONAGLAB-SUB
- Demand	NONAGLAB-SUB-D	0	0	0	0	0	0	0	0	0	0	0	0	100%
- Customer	NONAGLAB-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	0	
(903.2) Misc. Expense		3												NONAGLAB-SUB
- Demand	NONAGLAB-SUB-D	3	1	0	0	1	0	0	0	0	0	0	0	100%
- Customer	NONAGLAB-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3	1	0	0	1	0	0	0	0	0	0	0	

Met-Ed Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(931) Misc. Rent		0												NONAGLAB-SUB
- Demand	NONAGLAB-SUB-D	0	0	0	0	0	0	0	0	0	0	0	0	100%
- Customer	NONAGLAB-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	0	
(935) Maint. Of General Plant		11												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	11	5	0	0	2	1	2	1	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		11	5	0	0	2	1	2	1	0	0	0	0	
(9XX) Open		-												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total A&G Expense		245												
- Demand		245	114	0	3	50	17	43	16	0	0	0	1	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		245	114	0	3	50	17	43	16	0	0	0	1	
Total O&M Expenses		1,162												
- Demand		1,162	541	1	14	238	82	205	77	0	0	1	4	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**1,162**	**541**	**1**	**14**	**238**	**82**	**205**	**77**	**0**	**0**	**1**	**4**	

Met-Ed Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
DEPRECIATION EXPENSE														
Depreciation Expense														
(403-303) Intangible		75												OpExp-SUB
- Demand	OpExp-SUB-D	75	35	0	1	15	5	13	5	0	0	0	0	100%
- Customer	OpExp-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	OpExp-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		75	35	0	1	15	5	13	5	0	0	0	0	
(403-350) Transm Land		361												DEM
- Demand	NCP	361	168	0	4	74	25	64	24	0	0	0	1	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		361	168	0	4	74	25	64	24	0	0	0	1	
(403-352) Transm Strucutres		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-353) Transm Station Equipment		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-354) Transm Towers & Fixtures		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-355) Transm Poles & Fixtures		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-356) Transm OH Conductors		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-357) Transm UG Conduit		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-358) Transm UG Conductors		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-359) Transm Roads		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Met-Ed Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(403-360) Land		0												DIST_364-368-SUB
- Demand	DIST_364-368-SUB-D	0	0	0	0	0	0	0	0	0	0	0	0	100%
- Customer	DIST_364-368-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DIST_364-368-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	0	
(403-361) Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-362) Station Equip		237												DEM
- Demand	NCP	237	110	0	3	49	17	42	16	0	0	0	1	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		237	110	0	3	49	17	42	16	0	0	0	1	
(403-364) Poles		67												DEM
- Demand	NCP	67	31	0	1	14	5	12	4	0	0	0	0	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		67	31	0	1	14	5	12	4	0	0	0	0	
(403-365) OH Conductors		51												DEM
- Demand	NCP	51	24	0	1	11	4	9	3	0	0	0	0	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		51	24	0	1	11	4	9	3	0	0	0	0	
(403-366) UG Conduit		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-367) UG Conductors		37												DEM
- Demand	NCP	37	17	0	0	7	3	6	2	0	0	0	0	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		37	17	0	0	7	3	6	2	0	0	0	0	
(403-368) Line Transformers		-												DEM
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-369) Services		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Met-Ed Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(403-370) Meters		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-371) Install on Cust Premise		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-372) Leased Property Cust. Prem.		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-373) Streetlight		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-389) Land		0												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	0	0	0	0	0	0	0	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	0	
(403-390) Structures		75												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	75	35	0	1	15	5	13	5	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		75	35	0	1	15	5	13	5	0	0	0	0	
(403-391) Office Equipment		19												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	19	9	0	0	4	1	3	1	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		19	9	0	0	4	1	3	1	0	0	0	0	
(403-392) Transportation		7												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	7	3	0	0	1	0	1	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		7	3	0	0	1	0	1	0	0	0	0	0	
(403-393) Stores Equip		0												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	0	0	0	0	0	0	0	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	0	
(403-394) Tools, Shop & Garage Equip		8												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	8	4	0	0	2	1	1	1	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		8	4	0	0	2	1	1	1	0	0	0	0	

Met-Ed Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(403-395) Laboratory Equip		-												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-396) Power Equipment		0												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	0	0	0	0	0	0	0	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	0	
(403-397) Communication Equip		21												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	21	10	0	0	4	1	4	1	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		21	10	0	0	4	1	4	1	0	0	0	0	
(403-398) Misc. Equip		0												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	0	0	0	0	0	0	0	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	0	
Amortization and Depletion of Utility Plant		-												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Cost of Removal/Salvage		-												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Average Net Salvage		-												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Depreciation Expense		209												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	209	97	0	2	43	15	37	14	0	0	0	1	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		209	97	0	2	43	15	37	14	0	0	0	1	
Total Depreciation Expense		1,166												
- Demand		1,166	543	1	14	239	82	206	77	0	0	1	4	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**1,166**	**543**	**1**	**14**	**239**	**82**	**206**	**77**	**0**	**0**	**1**	**4**	

Met-Ed Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Amortization														
Amortization		-												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Removal of Retained Riders		-												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Eliminate Amort per IS		-												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Storm Reserve Amortization		493												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	493	229	0	6	101	35	87	33	0	0	0	2	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		493	229	0	6	101	35	87	33	0	0	0	2	
Extraordinary Storm Reserve Amort		166												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	166	77	0	2	34	12	29	11	0	0	0	1	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		166	77	0	2	34	12	29	11	0	0	0	1	
COVID-19 Reg Asset Amort		31												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	31	15	0	0	6	2	6	2	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		31	15	0	0	6	2	6	2	0	0	0	0	
Streetlight Reg Asset Amort		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Verizon Pole Attach Amort		-												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Depreciation and Amortization		1,856												
- Demand		1,856	864	2	22	380	130	327	123	0	1	1	6	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**1,856**	**864**	**2**	**22**	**380**	**130**	**327**	**123**	**0**	**1**	**1**	**6**	

Met-Ed Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Taxes Other than Income														
Gross Receipt Taxes		410												DISTPLT-SUB
- Demand	Revenues	410	300	0	16	50	9	22	6	0	0	1	6	100%
- Customer	Revenues	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	Revenues	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		410	300	0	16	50	9	22	6	0	0	1	6	
Payroll Taxes		17												LABOR-SUB
- Demand	LABOR-SUB-D	17	8	0	0	4	1	3	1	0	0	0	0	100%
- Customer	LABOR-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	LABOR-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		17	8	0	0	4	1	3	1	0	0	0	0	
PURTA Taxes		34												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	34	16	0	0	7	2	6	2	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		34	16	0	0	7	2	6	2	0	0	0	0	
Real Estate Taxes		6												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	6	3	0	0	1	0	1	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		6	3	0	0	1	0	1	0	0	0	0	0	
Sales & Use Taxes		2												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	2	1	0	0	0	0	0	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2	1	0	0	0	0	0	0	0	0	0	0	
Misc. Taxes		-												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj, Payroll Taxes		-												LABOR-SUB
- Demand	LABOR-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	LABOR-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	LABOR-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Other Taxes		-												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Taxes Other than Income		469												
- Demand		469	328	1	16	62	13	33	10	0	0	1	6	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total Taxes Other than Income		469	328	1	16	62	13	33	10	0	0	1	6	
Total Operating Expenses		**3,487**												
- Demand		**3,487**	**1,732**	**3**	**52**	**680**	**225**	**565**	**209**	**0**	**1**	**2**	**16**	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**3,487**	**1,732**	**3**	**52**	**680**	**225**	**565**	**209**	**0**	**1**	**2**	**16**	

Met-Ed Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
UTILITY PLANT														
Intangible Plant														
(301) Organization		17												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	14	6	0	0	3	1	3	1	0	0	0	0	84%
- Customer	DISTPLT-PRI-C	3	-	-	-	0	0	3	0	0	-	-	0	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		17	6	0	0	3	1	5	1	0	0	0	0	
(302) Franchises and Consents		20												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	17	8	0	0	3	1	3	1	0	0	0	0	84%
- Customer	DISTPLT-PRI-C	3	-	-	-	0	0	3	0	0	-	-	0	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		20	8	0	0	4	1	6	1	0	0	0	0	
(303) Intangible Plant		9,851												OpExp-PRI
- Demand	OpExp-PRI-D	6,436	2,903	5	73	1,277	440	1,243	467	1	3	3	21	65%
- Customer	OpExp-PRI-C	3,415	-	-	-	172	28	3,087	105	11	-	-	11	35%
- Commodity	OpExp-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		9,851	2,903	5	73	1,449	468	4,331	572	12	3	3	32	
Total Intangible Plant		9,888												
- Demand		6,467	2,917	5	73	1,283	442	1,250	469	1	3	4	21	
- Customer		3,421	-	-	-	172	28	3,093	106	11	-	-	11	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		9,888	2,917	5	73	1,456	470	4,342	574	12	3	4	33	
Distribution Plant														
(350) Transmission Land		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(352) Transmission Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(353) Trans. Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(354) Trans. Towers & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(355) Trans. Poles & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Met-Ed Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(356) Trans. OH Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(357) Underground Conduit		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(358) Trans. UG Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(359) Trans. Roads		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(360) Land and Land Rights		1,128												DIST_364-368-PRI
- Demand	DIST_364-368-PRI-D	171	-	-	-	0	1	122	47	0	-	-	0	15%
- Customer	DIST_364-368-PRI-C	957	-	-	-	48	8	865	30	3	-	-	3	85%
- Commodity	DIST_364-368-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,128	-	-	-	49	9	988	76	3	-	-	3	
(361) Structures and Improvements		18,103												DEM
- Demand	NCP	18,103	8,427	15	211	3,706	1,273	3,194	1,195	2	8	10	62	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		18,103	8,427	15	211	3,706	1,273	3,194	1,195	2	8	10	62	
(362) Station Equipment		352,083												DEM
- Demand	NCP	352,083	163,903	292	4,106	72,077	24,752	62,124	23,244	38	147	197	1,205	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		352,083	163,903	292	4,106	72,077	24,752	62,124	23,244	38	147	197	1,205	
(364) Poles, Towers & Fixtures		33,162												364P
- Demand	NCP-PRI	9,246	-	-	-	21	74	6,616	2,534	0	-	-	0	28%
- Customer	CUS-PRI	23,917	-	-	-	1,206	194	21,622	739	78	-	-	78	72%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		33,162	-	-	-	1,227	268	28,238	3,273	78	-	-	78	
(365) Overhead Conductors & Devices		51,862												365P
- Demand	NCP-PRI	2,530	-	-	-	6	20	1,810	694	0	-	-	0	5%
- Customer	CUS-PRI	49,332	-	-	-	2,487	401	44,599	1,524	160	-	-	160	95%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		51,862	-	-	-	2,493	421	46,410	2,218	160	-	-	160	

Met-Ed Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(366) Underground Conduit		1,389												366P
- Demand	NCP-PRI	1,389	-	-	-	3	11	994	381	0	-	-	0	100%
- Customer	CUS-PRI	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,389	-	-	-	3	11	994	381	0	-	-	0	
(367) Underground Conductors & Device		1,030												367P
- Demand	NCP-PRI	70	-	-	-	0	1	50	19	0	-	-	0	7%
- Customer	CUS-PRI	960	-	-	-	48	8	868	30	3	-	-	3	93%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,030	-	-	-	49	8	918	49	3	-	-	3	
(368) Line Transformers		-												368P
- Demand	NCP-PRI	-	-	-	-	-	-	-	-	-	-	-	-	45%
- Customer	CUS-PRI	-	-	-	-	-	-	-	-	-	-	-	-	55%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(369) Services		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(370) Meters		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(371) Customer Premises		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(372) Leased Property Cust. Prem.		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(373) Streetlight		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Distribution Plant		458,758												
- Demand		383,592	172,330	307	4,317	75,814	26,131	74,911	28,114	40	154	207	1,267	
- Customer		75,166	-	-	-	3,789	611	67,955	2,322	244	-	-	244	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		458,758	172,330	307	4,317	79,602	26,742	142,866	30,436	284	154	207	1,511	
General Plant														
(389) Land		401												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	336	151	0	4	66	23	66	25	0	0	0	1	84%
- Customer	DISTPLT-PRI-C	66	-	-	-	3	1	59	2	0	-	-	0	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		401	151	0	4	70	23	125	27	0	0	0	1	
(390) Structures		21,191												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	17,719	7,960	14	199	3,502	1,207	3,460	1,299	2	7	10	59	84%
- Customer	DISTPLT-PRI-C	3,472	-	-	-	175	28	3,139	107	11	-	-	11	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		21,191	7,960	14	199	3,677	1,235	6,599	1,406	13	7	10	70	

Met-Ed Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(391) Office Equipment		983												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	822	369	1	9	162	56	161	60	0	0	0	3	84%
- Customer	DISTPLT-PRI-C	161	-	-	-	8	1	146	5	1	-	-	1	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		983	369	1	9	171	57	306	65	1	0	0	3	
(392) Transportation		828												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	693	311	1	8	137	47	135	51	0	0	0	2	84%
- Customer	DISTPLT-PRI-C	136	-	-	-	7	1	123	4	0	-	-	0	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		828	311	1	8	144	48	258	55	1	0	0	3	
(393) Stores Equipment		5												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	4	2	0	0	1	0	1	0	0	0	0	0	84%
- Customer	DISTPLT-PRI-C	1	-	-	-	0	0	1	0	0	-	-	0	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		5	2	0	0	1	0	2	0	0	0	0	0	
(394) Tools & Garage Equip.		1,862												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	1,557	699	1	18	308	106	304	114	0	1	1	5	84%
- Customer	DISTPLT-PRI-C	305	-	-	-	15	2	276	9	1	-	-	1	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,862	699	1	18	323	109	580	124	1	1	1	6	
(395) Laboratory		12												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	10	4	0	0	2	1	2	1	0	0	0	0	84%
- Customer	DISTPLT-PRI-C	2	-	-	-	0	0	2	0	0	-	-	0	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		12	4	0	0	2	1	4	1	0	0	0	0	
(396) Power Equipment		170												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	142	64	0	2	28	10	28	10	0	0	0	0	84%
- Customer	DISTPLT-PRI-C	28	-	-	-	1	0	25	1	0	-	-	0	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		170	64	0	2	29	10	53	11	0	0	0	1	
(397) Communication Equipment		4,248												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	3,552	1,596	3	40	702	242	694	260	0	1	2	12	84%
- Customer	DISTPLT-PRI-C	696	-	-	-	35	6	629	22	2	-	-	2	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		4,248	1,596	3	40	737	248	1,323	282	3	1	2	14	
(398) Misc. Equipment		9												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	8	3	0	0	1	1	1	1	0	0	0	0	84%
- Customer	DISTPLT-PRI-C	1	-	-	-	0	0	1	0	0	-	-	0	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		9	3	0	0	2	1	3	1	0	0	0	0	
Total General Plant		29,709												
- Demand		24,841	11,160	20	280	4,910	1,692	4,851	1,821	3	10	13	82	
- Customer		4,868	-	-	-	245	40	4,401	150	16	-	-	16	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		29,709	11,160	20	280	5,155	1,732	9,252	1,971	18	10	13	98	
Total Utility Plant		498,355												
- Demand		414,900	186,407	332	4,670	82,006	28,266	81,012	30,403	43	167	224	1,370	
- Customer		83,454	-	-	-	4,207	678	75,448	2,578	271	-	-	271	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**498,355**	**186,407**	**332**	**4,670**	**86,213**	**28,944**	**156,460**	**32,982**	**314**	**167**	**224**	**1,642**	

Met-Ed Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
ACCUMULATED DEPRECIATION														
Accumulated Depreciation														
(108-302) Franchise & Consents		2												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	2	1	0	0	0	0	0	0	0	0	0	0	84%
- Customer	DISTPLT-PRI-C	0	-	-	-	0	0	0	0	0	-	-	0	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2	1	0	0	0	0	1	0	0	0	0	0	
(108-303) Intangible Plant		(7,780)												OpExp-PRI
- Demand	OpExp-PRI-D	(5,083)	(2,293)	(4)	(57)	(1,009)	(347)	(982)	(368)	(1)	(2)	(3)	(17)	65%
- Customer	OpExp-PRI-C	(2,697)	-	-	-	(136)	(22)	(2,438)	(83)	(9)	-	-	(9)	35%
- Commodity	OpExp-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(7,780)	(2,293)	(4)	(57)	(1,145)	(369)	(3,420)	(452)	(9)	(2)	(3)	(26)	
(108-350) Transm Land		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-352) Transm Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-353) Transm Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-354) Transm Towers & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-355) Transm Poles & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-356) Transm OH Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-357) Transm Underground Conduit		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-358) Transm UG Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Met-Ed Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(108-359) Transm Roads		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-360) Land		(374)												DIST_364-368-PRI
- Demand	DIST_364-368-PRI-D	(57)	-	-	-	(0)	(0)	(40)	(16)	(0)	-	-	(0)	15%
- Customer	DIST_364-368-PRI-C	(317)	-	-	-	(16)	(3)	(287)	(10)	(1)	-	-	(1)	85%
- Commodity	DIST_364-368-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(374)	-	-	-	(16)	(3)	(327)	(25)	(1)	-	-	(1)	
(108-361) Structures		(7,872)												DEM
- Demand	NCP	(7,872)	(3,665)	(7)	(92)	(1,612)	(553)	(1,389)	(520)	(1)	(3)	(4)	(27)	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(7,872)	(3,665)	(7)	(92)	(1,612)	(553)	(1,389)	(520)	(1)	(3)	(4)	(27)	
(108-362) Station Equip		(107,204)												DEM
- Demand	NCP	(107,204)	(49,906)	(89)	(1,250)	(21,946)	(7,537)	(18,916)	(7,077)	(11)	(45)	(60)	(367)	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(107,204)	(49,906)	(89)	(1,250)	(21,946)	(7,537)	(18,916)	(7,077)	(11)	(45)	(60)	(367)	
(108-364) Poles		(8,787)												364P
- Demand	NCP-PRI	(2,450)	-	-	-	(6)	(19)	(1,753)	(672)	(0)	-	-	(0)	28%
- Customer	CUS-PRI	(6,337)	-	-	-	(319)	(52)	(5,729)	(196)	(21)	-	-	(21)	72%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(8,787)	-	-	-	(325)	(71)	(7,482)	(867)	(21)	-	-	(21)	
(108-365) OH Conductors		(7,320)												365P
- Demand	NCP-PRI	(357)	-	-	-	(1)	(3)	(256)	(98)	(0)	-	-	(0)	5%
- Customer	CUS-PRI	(6,963)	-	-	-	(351)	(57)	(6,295)	(215)	(23)	-	-	(23)	95%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(7,320)	-	-	-	(352)	(59)	(6,551)	(313)	(23)	-	-	(23)	
(108-366) UG Conduit		(650)												366P
- Demand	NCP-PRI	(650)	-	-	-	(2)	(5)	(465)	(178)	(0)	-	-	(0)	100%
- Customer	CUS-PRI	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(650)	-	-	-	(2)	(5)	(465)	(178)	(0)	-	-	(0)	
(108-367) UG Cond & Dev		(324)												367P
- Demand	NCP-PRI	(22)	-	-	-	(0)	(0)	(16)	(6)	(0)	-	-	(0)	7%
- Customer	CUS-PRI	(302)	-	-	-	(15)	(2)	(273)	(9)	(1)	-	-	(1)	93%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(324)	-	-	-	(15)	(3)	(289)	(15)	(1)	-	-	(1)	
(108-368) Line Transformers		-												368P
- Demand	NCP-PRI	-	-	-	-	-	-	-	-	-	-	-	-	45%
- Customer	CUS-PRI	-	-	-	-	-	-	-	-	-	-	-	-	55%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-369) Services		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Met-Ed Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(108-370) Meters		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-371) Install on Cust Premise		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-372) Leased Property Cust. Prem.		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-373) Street Lighting		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-389) Land & Land Rights		(2)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(2)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	84%
- Customer	DISTPLT-PRI-C	(0)	-	-	-	(0)	(0)	(0)	(0)	(0)	-	-	(0)	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(2)	(1)	(0)	(0)	(0)	(0)	(1)	(0)	(0)	(0)	(0)	(0)	
(108-390) Struct & Impmnts -		(9,680)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(8,094)	(3,636)	(6)	(91)	(1,600)	(551)	(1,581)	(593)	(1)	(3)	(4)	(27)	84%
- Customer	DISTPLT-PRI-C	(1,586)	-	-	-	(80)	(13)	(1,434)	(49)	(5)	-	-	(5)	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(9,680)	(3,636)	(6)	(91)	(1,680)	(564)	(3,015)	(642)	(6)	(3)	(4)	(32)	
(108-391) Office Furn & Equip		(604)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(505)	(227)	(0)	(6)	(100)	(34)	(99)	(37)	(0)	(0)	(0)	(2)	84%
- Customer	DISTPLT-PRI-C	(99)	-	-	-	(5)	(1)	(90)	(3)	(0)	-	-	(0)	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(604)	(227)	(0)	(6)	(105)	(35)	(188)	(40)	(0)	(0)	(0)	(2)	
(108-392) Transportation Equip		(439)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(367)	(165)	(0)	(4)	(72)	(25)	(72)	(27)	(0)	(0)	(0)	(1)	84%
- Customer	DISTPLT-PRI-C	(72)	-	-	-	(4)	(1)	(65)	(2)	(0)	-	-	(0)	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(439)	(165)	(0)	(4)	(76)	(26)	(137)	(29)	(0)	(0)	(0)	(1)	
(108-393) Stores Equip		(4)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(4)	(2)	(0)	(0)	(1)	(0)	(1)	(0)	(0)	(0)	(0)	(0)	84%
- Customer	DISTPLT-PRI-C	(1)	-	-	-	(0)	(0)	(1)	(0)	(0)	-	-	(0)	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(4)	(2)	(0)	(0)	(1)	(0)	(1)	(0)	(0)	(0)	(0)	(0)	
(108-394) Tools, Shop & Garage Equip		(607)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(508)	(228)	(0)	(6)	(100)	(35)	(99)	(37)	(0)	(0)	(0)	(2)	84%
- Customer	DISTPLT-PRI-C	(99)	-	-	-	(5)	(1)	(90)	(3)	(0)	-	-	(0)	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(607)	(228)	(0)	(6)	(105)	(35)	(189)	(40)	(0)	(0)	(0)	(2)	

Met-Ed Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(108-395) Laboratory Equip		(12)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(10)	(4)	(0)	(0)	(2)	(1)	(2)	(1)	(0)	(0)	(0)	(0)	84%
- Customer	DISTPLT-PRI-C	(2)	-	-	-	(0)	(0)	(2)	(0)	(0)	-	-	(0)	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(12)	(4)	(0)	(0)	(2)	(1)	(4)	(1)	(0)	(0)	(0)	(0)	
(108-396) Power Operated Equip		(92)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(77)	(35)	(0)	(1)	(15)	(5)	(15)	(6)	(0)	(0)	(0)	(0)	84%
- Customer	DISTPLT-PRI-C	(15)	-	-	-	(1)	(0)	(14)	(0)	(0)	-	-	(0)	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(92)	(35)	(0)	(1)	(16)	(5)	(29)	(6)	(0)	(0)	(0)	(0)	
(108-397) Communication Equip		(820)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(686)	(308)	(1)	(8)	(136)	(47)	(134)	(50)	(0)	(0)	(0)	(2)	84%
- Customer	DISTPLT-PRI-C	(134)	-	-	-	(7)	(1)	(122)	(4)	(0)	-	-	(0)	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(820)	(308)	(1)	(8)	(142)	(48)	(255)	(54)	(1)	(0)	(0)	(3)	
(108-398) MISC Equip		(16)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(13)	(6)	(0)	(0)	(3)	(1)	(3)	(1)	(0)	(0)	(0)	(0)	84%
- Customer	DISTPLT-PRI-C	(3)	-	-	-	(0)	(0)	(2)	(0)	(0)	-	-	(0)	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(16)	(6)	(0)	(0)	(3)	(1)	(5)	(1)	(0)	(0)	(0)	(0)	
Total Accumulated Depreciation		(152,586)												
- Demand		(133,958)	(60,474)	(108)	(1,515)	(26,603)	(9,165)	(25,821)	(9,687)	(14)	(54)	(73)	(445)	
- Customer		(18,627)	-	-	-	(939)	(151)	(16,840)	(575)	(61)	-	-	(61)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total Accumulated Depreciation		**(152,586)**	**(60,474)**	**(108)**	**(1,515)**	**(27,542)**	**(9,316)**	**(42,662)**	**(10,263)**	**(75)**	**(54)**	**(73)**	**(505)**	
OTHER RATE BASE ITEMS														
Other Rate Base Items														
Material & Supplies		2,949												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	2,466	1,108	2	28	487	168	482	181	0	1	1	8	84%
- Customer	DISTPLT-PRI-C	483	-	-	-	24	4	437	15	2	-	-	2	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,949	1,108	2	28	512	172	918	196	2	1	1	10	
Cash Working Capital		8,861												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	7,409	3,329	6	83	1,464	505	1,447	543	1	3	4	24	84%
- Customer	DISTPLT-PRI-C	1,452	-	-	-	73	12	1,313	45	5	-	-	5	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		8,861	3,329	6	83	1,538	517	2,759	588	5	3	4	29	
Deferred Storm Damage		13,648												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	11,412	5,127	9	128	2,255	777	2,229	836	1	5	6	38	84%
- Customer	DISTPLT-PRI-C	2,236	-	-	-	113	18	2,022	69	7	-	-	7	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		13,648	5,127	9	128	2,368	796	4,250	905	8	5	6	45	

Met-Ed Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Customer Deposits		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Customer Advances		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
ADIT		(75,404)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(63,049)	(28,325)	(50)	(710)	(12,461)	(4,295)	(12,313)	(4,621)	(7)	(25)	(34)	(208)	84%
- Customer	DISTPLT-PRI-C	(12,355)	-	-	-	(623)	(100)	(11,169)	(382)	(40)	-	-	(40)	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(75,404)	(28,325)	(50)	(710)	(13,084)	(4,396)	(23,482)	(5,003)	(47)	(25)	(34)	(248)	
Capitalized Pension and OPEB		(1,065)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(891)	(400)	(1)	(10)	(176)	(61)	(174)	(65)	(0)	(0)	(0)	(3)	84%
- Customer	DISTPLT-PRI-C	(175)	-	-	-	(9)	(1)	(158)	(5)	(1)	-	-	(1)	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(1,065)	(400)	(1)	(10)	(185)	(62)	(332)	(71)	(1)	(0)	(0)	(4)	
Total Other Rate Base Items		(51,011)												
- Demand		(42,653)	(19,162)	(34)	(480)	(8,430)	(2,906)	(8,330)	(3,126)	(4)	(17)	(23)	(141)	
- Customer		(8,358)	-	-	-	(421)	(68)	(7,556)	(258)	(27)	-	-	(27)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(51,011)	(19,162)	(34)	(480)	(8,851)	(2,974)	(15,886)	(3,384)	(32)	(17)	(23)	(168)	
Total Rate Base		**294,758**												
- Demand		**238,289**	**106,771**	**190**	**2,675**	**46,973**	**16,195**	**46,861**	**17,590**	**25**	**95**	**128**	**785**	
- Customer		**56,469**	**-**	**-**	**-**	**2,846**	**459**	**51,052**	**1,745**	**184**	**-**	**-**	**184**	
- Commodity		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	
Total		**294,758**	**106,771**	**190**	**2,675**	**49,820**	**16,654**	**97,912**	**19,335**	**208**	**95**	**128**	**969**	

Met-Ed Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
OPERATIONS & MAINTENANCE EXPENSES														
Transmission Expenses														
Operations Expenses														
(560) Operating Supervision & Engineering		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(561) Load Dispatch		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(562) Station Expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(563) Overhead Line Expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(565) Transmission of Electricity by Others		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(566) Miscellaneous transmission expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Trans. Operations Expenses		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Maintenance Expense														
(568) Maintenance Supervision and Engineering		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(569) Maintenance of Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(570) Maintenance of Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Met-Ed Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(571) Maintenance of Overhead Lines		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(572) Maintenance of miscellaneous distribution plant		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Trans. Maintenance Expenses		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Transmission Expenses		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Met-Ed Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Distribution Expenses														
Operations Expenses														
(580) Operation Supervision & Engineering		698												DistOpExp-PRI
- Demand	DistOpExp-PRI-D	678	315	1	8	139	48	120	45	0	0	0	2	97%
- Customer	DistOpExp-PRI-C	20	-	-	-	1	0	18	1	0	-	-	0	3%
- Commodity	DistOpExp-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		698	315	1	8	140	48	138	46	0	0	0	2	
(581) Load Dispatching		374												DEM
- Demand	NCP	374	174	0	4	77	26	66	25	0	0	0	1	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		374	174	0	4	77	26	66	25	0	0	0	1	
(582) Station Expenses		717												DEM
- Demand	NCP	717	334	1	8	147	50	126	47	0	0	0	2	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		717	334	1	8	147	50	126	47	0	0	0	2	
(583) Overhead line expenses		33												365P
- Demand	NCP-PRI	2	-	-	-	0	0	1	0	0	-	-	0	5%
- Customer	CUS-PRI	31	-	-	-	2	0	28	1	0	-	-	0	95%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		33	-	-	-	2	0	30	1	0	-	-	0	
(584) Underground line expenses		-												367P
- Demand	NCP-PRI	-	-	-	-	-	-	-	-	-	-	-	-	7%
- Customer	CUS-PRI	-	-	-	-	-	-	-	-	-	-	-	-	93%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(586) Meter expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(588) Miscellaneous distribution expenses		1,484												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	1,241	558	1	14	245	85	242	91	0	0	1	4	84%
- Customer	DISTPLT-PRI-C	243	-	-	-	12	2	220	8	1	-	-	1	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,484	558	1	14	258	87	462	98	1	0	1	5	

Met-Ed Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(589) Rents		69												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	58	26	0	1	11	4	11	4	0	0	0	0	84%
- Customer	DISTPLT-PRI-C	11	-	-	-	1	0	10	0	0	-	-	0	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		69	26	0	1	12	4	22	5	0	0	0	0	
Total Dist. Operations Expenses		3,375												
- Demand		3,069	1,407	3	35	619	213	567	213	0	1	2	10	
- Customer		306	-	-	-	15	2	276	9	1	-	-	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		3,375	1,407	3	35	634	215	844	222	1	1	2	11	
Maintenance Expense														
(590) Maintenance Supervision and Engineering		52												DistMtExp-PRI
- Demand	DistMtExp-PRI-D	30	13	0	0	6	2	6	2	0	0	0	0	57%
- Customer	DistMtExp-PRI-C	22	-	-	-	1	0	20	1	0	-	-	0	43%
- Commodity	DistMtExp-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		52	13	0	0	7	2	26	3	0	0	0	0	
(591) Maintenance of Structures		3												DEM
- Demand	NCP	3	1	0	0	1	0	0	0	0	0	0	0	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3	1	0	0	1	0	0	0	0	0	0	0	
(592) Maintenance of Station Equipment		6,048												DEM
- Demand	NCP	6,048	2,815	5	71	1,238	425	1,067	399	1	3	3	21	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		6,048	2,815	5	71	1,238	425	1,067	399	1	3	3	21	
(593) Maintenance of Overhead Lines		4,948												365P
- Demand	NCP-PRI	241	-	-	-	1	2	173	66	0	-	-	0	5%
- Customer	CUS-PRI	4,706	-	-	-	237	38	4,255	145	15	-	-	15	95%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		4,948	-	-	-	238	40	4,427	212	15	-	-	15	
(594) Maintenance of underground lines		11												367P
- Demand	NCP-PRI	1	-	-	-	0	0	1	0	0	-	-	0	7%
- Customer	CUS-PRI	10	-	-	-	1	0	9	0	0	-	-	0	93%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		11	-	-	-	1	0	10	1	0	-	-	0	
(595) Maintenance of line transformers		-												368P
- Demand	NCP-PRI	-	-	-	-	-	-	-	-	-	-	-	-	45%
- Customer	CUS-PRI	-	-	-	-	-	-	-	-	-	-	-	-	55%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(596) Maintenance of street lighting and signal systems		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Met-Ed Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(597) Maintenance of meters		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(598) Maintenance of miscellaneous distribution plant		220												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	184	83	0	2	36	13	36	13	0	0	0	1	84%
- Customer	DISTPLT-PRI-C	36	-	-	-	2	0	33	1	0	-	-	0	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		220	83	0	2	38	13	69	15	0	0	0	1	
Total Dist. Maintenance Expenses		11,281												
- Demand		6,506	2,913	5	73	1,281	442	1,283	481	1	3	3	21	
- Customer		4,775	-	-	-	241	39	4,317	148	16	-	-	16	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		11,281	2,913	5	73	1,522	481	5,599	629	16	3	3	37	
Total Distribution Expenses		14,656												
- Demand		9,576	4,319	8	108	1,900	655	1,850	694	1	4	5	32	
- Customer		5,080	-	-	-	256	41	4,593	157	17	-	-	17	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		14,656	4,319	8	108	2,156	696	6,443	851	18	4	5	48	
Customer Accounts														
(901) Supervision		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(902) Meter Reading Expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(903) Collections & Records		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(904) Uncollectables		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Met-Ed Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(905) Misc. Customer Accounts		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Customer Accounts and Services		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Customer Information														
(907) Supervision		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(908) Customer Information		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(909) Advertising		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(910) Misc. Expense		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Customer Information		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Sales														
(911) Sales Supervision		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(913) Advertising Expense		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Sales		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Met-Ed Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Administrative & General Expense														
(920) Administrative and General Salaries		(188)												NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D	(147)	(67)	(0)	(2)	(30)	(10)	(27)	(10)	(0)	(0)	(0)	(0)	78%
- Customer	NONAGLAB-PRI-C	(41)	-	-	-	(2)	(0)	(37)	(1)	(0)	-	-	(0)	22%
- Commodity	NONAGLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(188)	(67)	(0)	(2)	(32)	(10)	(64)	(12)	(0)	(0)	(0)	(1)	
(921 Office Supplies		513												NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D	402	184	0	5	81	28	75	28	0	0	0	1	78%
- Customer	NONAGLAB-PRI-C	112	-	-	-	6	1	101	3	0	-	-	0	22%
- Commodity	NONAGLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		513	184	0	5	86	29	176	31	0	0	0	2	
(922) Admin Expenses		-												NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	78%
- Customer	NONAGLAB-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	22%
- Commodity	NONAGLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(923) Outside Services		4,041												NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D	3,163	1,446	3	36	636	219	589	221	0	1	2	11	78%
- Customer	NONAGLAB-PRI-C	878	-	-	-	44	7	794	27	3	-	-	3	22%
- Commodity	NONAGLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		4,041	1,446	3	36	680	226	1,383	248	3	1	2	13	
(924) Property Insurance		(29)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(24)	(11)	(0)	(0)	(5)	(2)	(5)	(2)	(0)	(0)	(0)	(0)	84%
- Customer	DISTPLT-PRI-C	(5)	-	-	-	(0)	(0)	(4)	(0)	(0)	-	-	(0)	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(29)	(11)	(0)	(0)	(5)	(2)	(9)	(2)	(0)	(0)	(0)	(0)	
(925) Injury and Damages		391												DISTLAB-PRI
- Demand	DISTLAB-PRI-D	306	140	0	4	61	21	57	21	0	0	0	1	78%
- Customer	DISTLAB-PRI-C	85	-	-	-	4	1	77	3	0	-	-	0	22%
- Commodity	DISTLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		391	140	0	4	66	22	134	24	0	0	0	1	
(926) Pension and Benefits		3,359												NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D	2,629	1,202	2	30	529	182	490	184	0	1	1	9	78%
- Customer	NONAGLAB-PRI-C	730	-	-	-	37	6	660	23	2	-	-	2	22%
- Commodity	NONAGLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3,359	1,202	2	30	565	188	1,150	206	3	1	1	11	
(928) Regulatory Commission Expense		276												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	231	104	0	3	46	16	45	17	0	0	0	1	84%
- Customer	DISTPLT-PRI-C	45	-	-	-	2	0	41	1	0	-	-	0	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		276	104	0	3	48	16	86	18	0	0	0	1	
(930.1) General Advertising		3												NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D	3	1	0	0	1	0	0	0	0	0	0	0	78%
- Customer	NONAGLAB-PRI-C	1	-	-	-	0	0	1	0	0	-	-	0	22%
- Commodity	NONAGLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3	1	0	0	1	0	1	0	0	0	0	0	
(903.2) Misc. Expense		105												NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D	82	38	0	1	17	6	15	6	0	0	0	0	78%
- Customer	NONAGLAB-PRI-C	23	-	-	-	1	0	21	1	0	-	-	0	22%
- Commodity	NONAGLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		105	38	0	1	18	6	36	6	0	0	0	0	

Met-Ed Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(931) Misc. Rent		14												NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D	11	5	0	0	2	1	2	1	0	0	0	0	78%
- Customer	NONAGLAB-PRI-C	3	-	-	-	0	0	3	0	0	-	-	0	22%
- Commodity	NONAGLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		14	5	0	0	2	1	5	1	0	0	0	0	
(935) Maint. Of General Plant		101												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	85	38	0	1	17	6	17	6	0	0	0	0	84%
- Customer	DISTPLT-PRI-C	17	-	-	-	1	0	15	1	0	-	-	0	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		101	38	0	1	18	6	32	7	0	0	0	0	
(9XX) Open		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	84%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total A&G Expense		8,587												
- Demand		6,740	3,078	5	77	1,354	466	1,258	471	1	3	4	23	
- Customer		1,847	-	-	-	93	15	1,670	57	6	-	-	6	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		8,587	3,078	5	77	1,447	481	2,928	529	7	3	4	29	
Total O&M Expenses		23,243												
- Demand		16,315	7,397	13	185	3,254	1,120	3,108	1,166	2	7	9	54	
- Customer		6,928	-	-	-	349	56	6,263	214	23	-	-	23	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**23,243**	**7,397**	**13**	**185**	**3,603**	**1,177**	**9,371**	**1,380**	**24**	**7**	**9**	**77**	

Met-Ed Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
DEPRECIATION EXPENSE														
Depreciation Expense														
(403-303) Intangible		688												OpExp-PRI
- Demand	OpExp-PRI-D	450	203	0	5	89	31	87	33	0	0	0	1	65%
- Customer	OpExp-PRI-C	239	-	-	-	12	2	216	7	1	-	-	1	35%
- Commodity	OpExp-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		688	203	0	5	101	33	303	40	1	0	0	2	
(403-350) Transm Land		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-352) Transm Strucutres		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-353) Transm Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-354) Transm Towers & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-355) Transm Poles & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-356) Transm OH Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-357) Transm UG Conduit		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-358) Transm UG Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-359) Transm Roads		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Met-Ed Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(403-360) Land		5												DIST_364-368-PRI
- Demand	DIST_364-368-PRI-D	1	-	-	-	0	0	1	0	0	-	-	0	15%
- Customer	DIST_364-368-PRI-C	4	-	-	-	0	0	4	0	0	-	-	0	85%
- Commodity	DIST_364-368-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		5	-	-	-	0	0	4	0	0	-	-	0	
(403-361) Structures		245												DEM
- Demand	NCP	245	114	0	3	50	17	43	16	0	0	0	1	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		245	114	0	3	50	17	43	16	0	0	0	1	
(403-362) Station Equip		6,745												DEM
- Demand	NCP	6,745	3,140	6	79	1,381	474	1,190	445	1	3	4	23	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		6,745	3,140	6	79	1,381	474	1,190	445	1	3	4	23	
(403-364) Poles		643												364P
- Demand	NCP-PRI	179	-	-	-	0	1	128	49	0	-	-	0	28%
- Customer	CUS-PRI	463	-	-	-	23	4	419	14	2	-	-	2	72%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		643	-	-	-	24	5	547	63	2	-	-	2	
(403-365) OH Conductors		1,347												365P
- Demand	NCP-PRI	66	-	-	-	0	1	47	18	0	-	-	0	5%
- Customer	CUS-PRI	1,282	-	-	-	65	10	1,159	40	4	-	-	4	95%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,347	-	-	-	65	11	1,206	58	4	-	-	4	
(403-366) UG Conduit		22												366P
- Demand	NCP-PRI	22	-	-	-	0	0	16	6	0	-	-	0	100%
- Customer	CUS-PRI	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		22	-	-	-	0	0	16	6	0	-	-	0	
(403-367) UG Conductors		23												367P
- Demand	NCP-PRI	2	-	-	-	0	0	1	0	0	-	-	0	7%
- Customer	CUS-PRI	21	-	-	-	1	0	19	1	0	-	-	0	93%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		23	-	-	-	1	0	20	1	0	-	-	0	
(403-368) Line Transformers		-												368P
- Demand	NCP-PRI	-	-	-	-	-	-	-	-	-	-	-	-	45%
- Customer	CUS-PRI	-	-	-	-	-	-	-	-	-	-	-	-	55%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-369) Services		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Met-Ed Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(403-370) Meters		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-371) Install on Cust Premise		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-372) Leased Property Cust. Prem.		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-373) Streetlight		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-389) Land		0												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	0	0	0	0	0	0	0	0	0	0	0	0	84%
- Customer	DISTPLT-PRI-C	0	-	-	-	0	0	0	0	0	-	-	0	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	0	
(403-390) Structures		690												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	577	259	0	6	114	39	113	42	0	0	0	2	84%
- Customer	DISTPLT-PRI-C	113	-	-	-	6	1	102	3	0	-	-	0	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		690	259	0	6	120	40	215	46	0	0	0	2	
(403-391) Office Equipment		170												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	142	64	0	2	28	10	28	10	0	0	0	0	84%
- Customer	DISTPLT-PRI-C	28	-	-	-	1	0	25	1	0	-	-	0	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		170	64	0	2	29	10	53	11	0	0	0	1	
(403-392) Transportation		61												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	51	23	0	1	10	3	10	4	0	0	0	0	84%
- Customer	DISTPLT-PRI-C	10	-	-	-	1	0	9	0	0	-	-	0	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		61	23	0	1	11	4	19	4	0	0	0	0	
(403-393) Stores Equip		0												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	0	0	0	0	0	0	0	0	0	0	0	0	84%
- Customer	DISTPLT-PRI-C	0	-	-	-	0	0	0	0	0	-	-	0	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	0	
(403-394) Tools, Shop & Garage Equip		73												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	61	28	0	1	12	4	12	4	0	0	0	0	84%
- Customer	DISTPLT-PRI-C	12	-	-	-	1	0	11	0	0	-	-	0	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		73	28	0	1	13	4	23	5	0	0	0	0	

Met-Ed Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(403-395) Laboratory Equip		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	84%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-396) Power Equipment		4												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	3	2	0	0	1	0	1	0	0	0	0	0	84%
- Customer	DISTPLT-PRI-C	1	-	-	-	0	0	1	0	0	-	-	0	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		4	2	0	0	1	0	1	0	0	0	0	0	
(403-397) Communication Equip		189												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	158	71	0	2	31	11	31	12	0	0	0	1	84%
- Customer	DISTPLT-PRI-C	31	-	-	-	2	0	28	1	0	-	-	0	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		189	71	0	2	33	11	59	13	0	0	0	1	
(403-398) Misc. Equip		0												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	0	0	0	0	0	0	0	0	0	0	0	0	84%
- Customer	DISTPLT-PRI-C	0	-	-	-	0	0	0	0	0	-	-	0	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	0	
Amortization and Depletion of Utility Plant		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	84%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Cost of Removal/Salvage		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	84%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Average Net Salvage		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	84%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Depreciation Expense		1,912												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	1,599	718	1	18	316	109	312	117	0	1	1	5	84%
- Customer	DISTPLT-PRI-C	313	-	-	-	16	3	283	10	1	-	-	1	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,912	718	1	18	332	111	595	127	1	1	1	6	
Total Depreciation Expense		12,818												
- Demand		10,301	4,621	8	116	2,033	701	2,019	758	1	4	6	34	
- Customer		2,517	-	-	-	127	20	2,275	78	8	-	-	8	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**12,818**	**4,621**	**8**	**116**	**2,160**	**721**	**4,295**	**836**	**9**	**4**	**6**	**42**	

Met-Ed Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Amortization														
Amortization		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	84%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Removal of Retained Riders		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	84%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Eliminate Amort per IS		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	84%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Storm Reserve Amortization		4,521												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	3,780	1,698	3	43	747	258	738	277	0	2	2	12	84%
- Customer	DISTPLT-PRI-C	741	-	-	-	37	6	670	23	2	-	-	2	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		4,521	1,698	3	43	784	264	1,408	300	3	2	2	15	
Extraordinary Storm Reserve Amort		1,520												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	1,271	571	1	14	251	87	248	93	0	1	1	4	84%
- Customer	DISTPLT-PRI-C	249	-	-	-	13	2	225	8	1	-	-	1	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,520	571	1	14	264	89	473	101	1	1	1	5	
COVID-19 Reg Asset Amort		286												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	239	108	0	3	47	16	47	18	0	0	0	1	84%
- Customer	DISTPLT-PRI-C	47	-	-	-	2	0	42	1	0	-	-	0	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		286	108	0	3	50	17	89	19	0	0	0	1	
Streetlight Reg Asset Amort		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Verizon Pole Attach Amort		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	84%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Depreciation and Amortization		19,145												
- Demand		15,591	6,998	12	175	3,079	1,061	3,052	1,146	2	6	8	51	
- Customer		3,554	-	-	-	179	29	3,213	110	12	-	-	12	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**19,145**	**6,998**	**12**	**175**	**3,258**	**1,090**	**6,265**	**1,255**	**13**	**6**	**8**	**63**	

Met-Ed Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Taxes Other than Income														
Gross Receipt Taxes		3,756												DISTPLT-PRI
- Demand	Revenues	3,140	2,298	4	120	382	70	172	46	0	1	4	43	84%
- Customer	Revenues	615	450	1	24	75	14	34	9	0	0	1	8	16%
- Commodity	Revenues	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3,756	2,749	4	144	456	84	206	55	0	1	5	52	
Payroll Taxes		267												LABOR-PRI
- Demand	LABOR-PRI-D	209	96	0	2	42	14	39	15	0	0	0	1	78%
- Customer	LABOR-PRI-C	58	-	-	-	3	0	52	2	0	-	-	0	22%
- Commodity	LABOR-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		267	96	0	2	45	15	91	16	0	0	0	1	
PURTA Taxes		314												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	262	118	0	3	52	18	51	19	0	0	0	1	84%
- Customer	DISTPLT-PRI-C	51	-	-	-	3	0	46	2	0	-	-	0	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		314	118	0	3	54	18	98	21	0	0	0	1	
Real Estate Taxes		59												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	49	22	0	1	10	3	10	4	0	0	0	0	84%
- Customer	DISTPLT-PRI-C	10	-	-	-	0	0	9	0	0	-	-	0	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		59	22	0	1	10	3	18	4	0	0	0	0	
Sales & Use Taxes		17												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	14	6	0	0	3	1	3	1	0	0	0	0	84%
- Customer	DISTPLT-PRI-C	3	-	-	-	0	0	2	0	0	-	-	0	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		17	6	0	0	3	1	5	1	0	0	0	0	
Misc. Taxes		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	84%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj, Payroll Taxes		-												LABOR-PRI
- Demand	LABOR-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	78%
- Customer	LABOR-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	22%
- Commodity	LABOR-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Other Taxes		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	84%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	16%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Taxes Other than Income		4,412												
- Demand		3,675	2,540	4	126	488	107	275	84	0	1	5	45	
- Customer		737	450	1	24	81	15	144	13	0	0	1	9	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total Taxes Other than Income		4,412	2,990	5	150	569	121	418	97	1	1	5	54	
Total Operating Expenses		**46,800**												
- Demand		**35,581**	**16,935**	**30**	**487**	**6,821**	**2,288**	**6,435**	**2,395**	**4**	**14**	**22**	**151**	
- Customer		**11,218**	**450**	**1**	**24**	**609**	**100**	**9,619**	**337**	**35**	**0**	**1**	**43**	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**46,800**	**17,385**	**31**	**510**	**7,430**	**2,388**	**16,054**	**2,732**	**38**	**14**	**23**	**194**	

Met-Ed Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
UTILITY PLANT														
Intangible Plant														
(301) Organization		91												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	19	11	0	0	5	2	0	0	0	0	0	0	20%
- Customer	DISTPLT-SEC-C	73	64	0	5	3	0	0	0	0	0	0	0	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		91	75	0	5	8	2	0	0	0	0	0	0	
(302) Franchises and Consents		111												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	23	14	0	0	6	2	0	0	0	0	0	0	20%
- Customer	DISTPLT-SEC-C	88	78	0	6	4	0	0	0	0	0	0	0	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		111	91	0	6	10	2	0	0	0	0	0	0	
(303) Intangible Plant		72,475												OpExp-SEC
- Demand	OpExp-SEC-D	4,594	2,782	5	69	1,220	409	66	16	1	2	3	20	6%
- Customer	OpExp-SEC-C	67,881	59,830	29	4,694	3,106	46	3	0	8	6	90	69	94%
- Commodity	OpExp-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		72,475	62,612	34	4,763	4,326	455	70	16	8	9	93	90	
Total Intangible Plant		72,677												
- Demand		4,635	2,807	5	70	1,231	413	67	16	1	3	3	21	
- Customer		68,042	59,972	29	4,705	3,113	46	3	0	8	6	90	70	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		72,677	62,779	34	4,774	4,344	458	70	16	8	9	94	90	
Distribution Plant														
(350) Transmission Land		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(352) Transmission Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(353) Trans. Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(354) Trans. Towers & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(355) Trans. Poles & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(356) Trans. OH Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Met-Ed Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(357) Underground Conduit		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(358) Trans. UG Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(359) Trans. Roads		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(360) Land and Land Rights		31,614												DIST_364-368-SEC
- Demand	DIST_364-368-SEC-D	6,465	3,914	7	97	1,717	576	93	23	1	3	5	29	20%
- Customer	DIST_364-368-SEC-C	25,149	22,166	11	1,739	1,151	17	1	0	3	2	33	26	80%
- Commodity	DIST_364-368-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		31,614	26,081	18	1,836	2,868	593	95	23	4	6	38	54	
(361) Structures and Improvements		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(362) Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(364) Poles, Towers & Fixtures		563,709												364S
- Demand	NCP-SEC	157,165	95,164	170	2,357	41,741	13,996	2,269	548	21	85	114	699	28%
- Customer	CUS-SEC	406,544	358,325	172	28,111	18,601	273	20	1	47	38	539	416	72%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		563,709	453,490	342	30,469	60,342	14,269	2,289	549	68	123	653	1,115	
(365) Overhead Conductors & Devices		973,631												365S
- Demand	NCP-SEC	47,496	28,759	51	712	12,614	4,230	686	166	6	26	35	211	5%
- Customer	CUS-SEC	926,135	816,290	393	64,040	42,375	622	45	3	106	86	1,228	947	95%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		973,631	845,049	444	64,752	54,990	4,851	731	169	112	111	1,262	1,159	
(366) Underground Conduit		34,071												366S
- Demand	NCP-SEC	34,071	20,630	37	511	9,049	3,034	492	119	5	18	25	152	100%
- Customer	CUS-SEC	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		34,071	20,630	37	511	9,049	3,034	492	119	5	18	25	152	

Met-Ed Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(367) Underground Conductors & Device		355,751												367S
- Demand	NCP-SEC	24,265	14,692	26	364	6,444	2,161	350	85	3	13	18	108	7%
- Customer	CUS-SEC	331,486	292,170	141	22,921	15,167	223	16	1	38	31	439	339	93%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		355,751	306,862	167	23,285	21,612	2,383	367	86	41	44	457	447	
(368) Line Transformers		523,577												368S
- Demand	NCP-SEC	238,161	144,207	257	3,572	63,252	21,209	3,439	830	32	129	173	1,059	45%
- Customer	CUS-SEC	285,416	251,564	121	19,736	13,059	192	14	1	33	26	378	292	55%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		523,577	395,771	378	23,308	76,312	21,401	3,453	831	65	155	551	1,351	
(369) Services		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(370) Meters		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(371) Customer Premises		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(372) Leased Property Cust. Prem.		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(373) Streetlight		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Distribution Plant		2,482,352												
- Demand		507,623	307,368	548	7,613	134,818	45,206	7,330	1,770	69	275	369	2,258	
- Customer		1,974,729	1,740,516	837	136,547	90,354	1,326	96	7	226	183	2,618	2,020	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		2,482,352	2,047,883	1,385	144,160	225,172	46,532	7,426	1,777	295	458	2,987	4,277	
General Plant														
(389) Land		2,172												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	444	269	0	7	118	40	6	2	0	0	0	2	20%
- Customer	DISTPLT-SEC-C	1,728	1,523	1	119	79	1	0	0	0	0	2	2	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,172	1,792	1	126	197	41	6	2	0	0	3	4	

Met-Ed Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(390) Structures		114,665												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	23,448	14,198	25	352	6,228	2,088	339	82	3	13	17	104	20%
- Customer	DISTPLT-SEC-C	91,217	80,398	39	6,307	4,174	61	4	0	10	8	121	93	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		114,665	94,596	64	6,659	10,401	2,149	343	82	14	21	138	198	
(391) Office Equipment		5,319												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	1,088	659	1	16	289	97	16	4	0	1	1	5	20%
- Customer	DISTPLT-SEC-C	4,231	3,730	2	293	194	3	0	0	0	0	6	4	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		5,319	4,388	3	309	482	100	16	4	1	1	6	9	
(392) Transportation		4,483												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	917	555	1	14	243	82	13	3	0	0	1	4	20%
- Customer	DISTPLT-SEC-C	3,566	3,143	2	247	163	2	0	0	0	0	5	4	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		4,483	3,698	3	260	407	84	13	3	1	1	5	8	
(393) Stores Equipment		28												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	6	3	0	0	2	1	0	0	0	0	0	0	20%
- Customer	DISTPLT-SEC-C	22	20	0	2	1	0	0	0	0	0	0	0	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		28	23	0	2	3	1	0	0	0	0	0	0	
(394) Tools & Garage Equip.		10,073												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	2,060	1,247	2	31	547	183	30	7	0	1	1	9	20%
- Customer	DISTPLT-SEC-C	8,013	7,063	3	554	367	5	0	0	1	1	11	8	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		10,073	8,310	6	585	914	189	30	7	1	2	12	17	
(395) Laboratory		63												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	13	8	0	0	3	1	0	0	0	0	0	0	20%
- Customer	DISTPLT-SEC-C	50	44	0	3	2	0	0	0	0	0	0	0	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		63	52	0	4	6	1	0	0	0	0	0	0	
(396) Power Equipment		918												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	188	114	0	3	50	17	3	1	0	0	0	1	20%
- Customer	DISTPLT-SEC-C	730	643	0	50	33	0	0	0	0	0	1	1	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		918	757	1	53	83	17	3	1	0	0	1	2	
(397) Communication Equipment		22,986												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	4,700	2,846	5	70	1,248	419	68	16	1	3	3	21	20%
- Customer	DISTPLT-SEC-C	18,285	16,117	8	1,264	837	12	1	0	2	2	24	19	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		22,986	18,963	13	1,335	2,085	431	69	16	3	4	28	40	
(398) Misc. Equipment		49												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	10	6	0	0	3	1	0	0	0	0	0	0	20%
- Customer	DISTPLT-SEC-C	39	34	0	3	2	0	0	0	0	0	0	0	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		49	41	0	3	4	1	0	0	0	0	0	0	
Total General Plant		160,756												
- Demand		32,873	19,905	35	493	8,731	2,928	475	115	4	18	24	146	
- Customer		127,883	112,715	54	8,843	5,851	86	6	0	15	12	170	131	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		160,756	132,620	90	9,336	14,582	3,013	481	115	19	30	193	277	
Total Utility Plant		2,715,785												
- Demand		545,131	330,079	588	8,176	144,780	48,547	7,871	1,901	74	295	396	2,424	
- Customer		2,170,654	1,913,203	920	150,095	99,318	1,457	106	7	248	201	2,878	2,220	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**2,715,785**	**2,243,282**	**1,509**	**158,271**	**244,098**	**50,004**	**7,977**	**1,908**	**322**	**496**	**3,274**	**4,645**	

Met-Ed Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
ACCUMULATED DEPRECIATION														
Accumulated Depreciation														
(108-302) Franchise & Consents		11												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	2	1	0	0	1	0	0	0	0	0	0	0	20%
- Customer	DISTPLT-SEC-C	9	8	0	1	0	0	0	0	0	0	0	0	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		11	9	0	1	1	0	0	0	0	0	0	0	
(108-303) Intangible Plant		(57,240)												OpExp-SEC
- Demand	OpExp-SEC-D	(3,628)	(2,197)	(4)	(54)	(964)	(323)	(52)	(13)	(0)	(2)	(3)	(16)	6%
- Customer	OpExp-SEC-C	(53,612)	(47,253)	(23)	(3,707)	(2,453)	(36)	(3)	(0)	(6)	(5)	(71)	(55)	94%
- Commodity	OpExp-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(57,240)	(49,450)	(27)	(3,762)	(3,417)	(359)	(55)	(13)	(7)	(7)	(74)	(71)	
(108-350) Transm Land		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-352) Transm Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-353) Transm Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-354) Transm Towers & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-355) Transm Poles & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-356) Transm OH Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-357) Transm Underground Conduit		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-358) Transm UG Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Met-Ed Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(108-359) Transm Roads		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-360) Land		(10,474)												DIST_364-368-SEC
- Demand	DIST_364-368-SEC-D	(2,142)	(1,297)	(2)	(32)	(569)	(191)	(31)	(7)	(0)	(1)	(2)	(10)	20%
- Customer	DIST_364-368-SEC-C	(8,332)	(7,344)	(4)	(576)	(381)	(6)	(0)	(0)	(1)	(1)	(11)	(9)	80%
- Commodity	DIST_364-368-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(10,474)	(8,641)	(6)	(608)	(950)	(196)	(31)	(7)	(1)	(2)	(13)	(18)	
(108-361) Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-362) Station Equip		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-364) Poles		(149,359)												364S
- Demand	NCP-SEC	(41,642)	(25,215)	(45)	(625)	(11,060)	(3,708)	(601)	(145)	(6)	(23)	(30)	(185)	28%
- Customer	CUS-SEC	(107,717)	(94,941)	(46)	(7,448)	(4,929)	(72)	(5)	(0)	(12)	(10)	(143)	(110)	72%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(149,359)	(120,156)	(91)	(8,073)	(15,988)	(3,781)	(607)	(146)	(18)	(33)	(173)	(295)	
(108-365) OH Conductors		(137,428)												365S
- Demand	NCP-SEC	(6,704)	(4,059)	(7)	(101)	(1,781)	(597)	(97)	(23)	(1)	(4)	(5)	(30)	5%
- Customer	CUS-SEC	(130,724)	(115,219)	(55)	(9,039)	(5,981)	(88)	(6)	(0)	(15)	(12)	(173)	(134)	95%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(137,428)	(119,279)	(63)	(9,140)	(7,762)	(685)	(103)	(24)	(16)	(16)	(178)	(164)	
(108-366) UG Conduit		(15,959)												366S
- Demand	NCP-SEC	(15,959)	(9,663)	(17)	(239)	(4,238)	(1,421)	(230)	(56)	(2)	(9)	(12)	(71)	100%
- Customer	CUS-SEC	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(15,959)	(9,663)	(17)	(239)	(4,238)	(1,421)	(230)	(56)	(2)	(9)	(12)	(71)	
(108-367) UG Cond & Dev		(111,890)												367S
- Demand	NCP-SEC	(7,632)	(4,621)	(8)	(114)	(2,027)	(680)	(110)	(27)	(1)	(4)	(6)	(34)	7%
- Customer	CUS-SEC	(104,258)	(91,893)	(44)	(7,209)	(4,770)	(70)	(5)	(0)	(12)	(10)	(138)	(107)	93%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(111,890)	(96,514)	(52)	(7,324)	(6,797)	(750)	(115)	(27)	(13)	(14)	(144)	(141)	
(108-368) Line Transformers		(209,052)												368S
- Demand	NCP-SEC	(95,092)	(57,579)	(103)	(1,426)	(25,255)	(8,468)	(1,373)	(332)	(13)	(51)	(69)	(423)	45%
- Customer	CUS-SEC	(113,960)	(100,444)	(48)	(7,880)	(5,214)	(76)	(6)	(0)	(13)	(11)	(151)	(117)	55%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(209,052)	(158,022)	(151)	(9,306)	(30,469)	(8,545)	(1,379)	(332)	(26)	(62)	(220)	(539)	

Met-Ed Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(108-369) Services		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-370) Meters		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-371) Install on Cust Premise		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-372) Leased Property Cust. Prem.		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-373) Street Lighting		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-389) Land & Land Rights		(12)												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(2)	(1)	(0)	(0)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	20%
- Customer	DISTPLT-SEC-C	(10)	(8)	(0)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(12)	(10)	(0)	(1)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
(108-390) Struct & Impmnts -		(52,378)												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(10,711)	(6,486)	(12)	(161)	(2,845)	(954)	(155)	(37)	(1)	(6)	(8)	(48)	20%
- Customer	DISTPLT-SEC-C	(41,667)	(36,725)	(18)	(2,881)	(1,906)	(28)	(2)	(0)	(5)	(4)	(55)	(43)	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(52,378)	(43,211)	(29)	(3,042)	(4,751)	(982)	(157)	(37)	(6)	(10)	(63)	(90)	
(108-391) Office Furn & Equip		(3,270)												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(669)	(405)	(1)	(10)	(178)	(60)	(10)	(2)	(0)	(0)	(0)	(3)	20%
- Customer	DISTPLT-SEC-C	(2,601)	(2,293)	(1)	(180)	(119)	(2)	(0)	(0)	(0)	(0)	(3)	(3)	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(3,270)	(2,698)	(2)	(190)	(297)	(61)	(10)	(2)	(0)	(1)	(4)	(6)	
(108-392) Transportation Equip		(2,374)												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(485)	(294)	(1)	(7)	(129)	(43)	(7)	(2)	(0)	(0)	(0)	(2)	20%
- Customer	DISTPLT-SEC-C	(1,888)	(1,664)	(1)	(131)	(86)	(1)	(0)	(0)	(0)	(0)	(3)	(2)	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(2,374)	(1,958)	(1)	(138)	(215)	(44)	(7)	(2)	(0)	(0)	(3)	(4)	
(108-393) Stores Equip		(23)												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(5)	(3)	(0)	(0)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	20%
- Customer	DISTPLT-SEC-C	(19)	(16)	(0)	(1)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(23)	(19)	(0)	(1)	(2)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	

Met-Ed Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(108-394) Tools, Shop & Garage Equip		(3,286)												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(672)	(407)	(1)	(10)	(178)	(60)	(10)	(2)	(0)	(0)	(0)	(3)	20%
- Customer	DISTPLT-SEC-C	(2,614)	(2,304)	(1)	(181)	(120)	(2)	(0)	(0)	(0)	(0)	(3)	(3)	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(3,286)	(2,711)	(2)	(191)	(298)	(62)	(10)	(2)	(0)	(1)	(4)	(6)	
(108-395) Laboratory Equip		(63)												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(13)	(8)	(0)	(0)	(3)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	20%
- Customer	DISTPLT-SEC-C	(50)	(44)	(0)	(3)	(2)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(63)	(52)	(0)	(4)	(6)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	
(108-396) Power Operated Equip		(498)												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(102)	(62)	(0)	(2)	(27)	(9)	(1)	(0)	(0)	(0)	(0)	(0)	20%
- Customer	DISTPLT-SEC-C	(396)	(349)	(0)	(27)	(18)	(0)	(0)	(0)	(0)	(0)	(1)	(0)	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(498)	(411)	(0)	(29)	(45)	(9)	(1)	(0)	(0)	(0)	(1)	(1)	
(108-397) Communication Equip		(4,439)												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(908)	(550)	(1)	(14)	(241)	(81)	(13)	(3)	(0)	(0)	(1)	(4)	20%
- Customer	DISTPLT-SEC-C	(3,531)	(3,113)	(1)	(244)	(162)	(2)	(0)	(0)	(0)	(0)	(5)	(4)	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(4,439)	(3,662)	(2)	(258)	(403)	(83)	(13)	(3)	(1)	(1)	(5)	(8)	
(108-398) MISC Equip		(86)												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(18)	(11)	(0)	(0)	(5)	(2)	(0)	(0)	(0)	(0)	(0)	(0)	20%
- Customer	DISTPLT-SEC-C	(69)	(61)	(0)	(5)	(3)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(86)	(71)	(0)	(5)	(8)	(2)	(0)	(0)	(0)	(0)	(0)	(0)	
Total Accumulated Depreciation		(757,820)												
- Demand		(186,381)	(112,854)	(201)	(2,795)	(49,500)	(16,598)	(2,691)	(650)	(25)	(101)	(135)	(829)	
- Customer		(571,440)	(503,664)	(242)	(39,514)	(26,146)	(384)	(28)	(2)	(65)	(53)	(758)	(585)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total Accumulated Depreciation		**(757,820)**	**(616,518)**	**(443)**	**(42,309)**	**(75,646)**	**(16,982)**	**(2,719)**	**(652)**	**(91)**	**(154)**	**(893)**	**(1,413)**	
OTHER RATE BASE ITEMS														
Other Rate Base Items														
Material & Supplies		15,956												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	3,263	1,976	4	49	867	291	47	11	0	2	2	15	20%
- Customer	DISTPLT-SEC-C	12,693	11,188	5	878	581	9	1	0	1	1	17	13	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		15,956	13,164	9	927	1,447	299	48	11	2	3	19	27	
Cash Working Capital		47,946												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	9,805	5,937	11	147	2,604	873	142	34	1	5	7	44	20%
- Customer	DISTPLT-SEC-C	38,142	33,618	16	2,637	1,745	26	2	0	4	4	51	39	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		47,946	39,555	27	2,784	4,349	899	143	34	6	9	58	83	
Deferred Storm Damage		73,851												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	15,102	9,144	16	226	4,011	1,345	218	53	2	8	11	67	20%
- Customer	DISTPLT-SEC-C	58,749	51,781	25	4,062	2,688	39	3	0	7	5	78	60	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		73,851	60,926	41	4,289	6,699	1,384	221	53	9	14	89	127	

Met-Ed Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Customer Deposits		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Customer Advances		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
ADIT		(408,011)												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(83,435)	(50,520)	(90)	(1,251)	(22,159)	(7,430)	(1,205)	(291)	(11)	(45)	(61)	(371)	20%
- Customer	DISTPLT-SEC-C	(324,576)	(286,079)	(138)	(22,444)	(14,851)	(218)	(16)	(1)	(37)	(30)	(430)	(332)	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(408,011)	(336,600)	(228)	(23,695)	(37,010)	(7,648)	(1,221)	(292)	(48)	(75)	(491)	(703)	
Capitalized Pension and OPEB		(5,765)												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(1,179)	(714)	(1)	(18)	(313)	(105)	(17)	(4)	(0)	(1)	(1)	(5)	20%
- Customer	DISTPLT-SEC-C	(4,586)	(4,042)	(2)	(317)	(210)	(3)	(0)	(0)	(1)	(0)	(6)	(5)	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(5,765)	(4,756)	(3)	(335)	(523)	(108)	(17)	(4)	(1)	(1)	(7)	(10)	
Total Other Rate Base Items		(276,023)												
- Demand		(56,445)	(34,177)	(61)	(847)	(14,991)	(5,027)	(815)	(197)	(8)	(31)	(41)	(251)	
- Customer		(219,578)	(193,535)	(93)	(15,183)	(10,047)	(147)	(11)	(1)	(25)	(20)	(291)	(225)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(276,023)	(227,712)	(154)	(16,030)	(25,038)	(5,174)	(826)	(198)	(33)	(51)	(332)	(476)	
Total Rate Base		**1,681,942**												
- Demand		**302,306**	**183,047**	**326**	**4,534**	**80,288**	**26,922**	**4,365**	**1,054**	**41**	**164**	**220**	**1,344**	
- Customer		**1,379,636**	**1,216,004**	**585**	**95,398**	**63,125**	**926**	**67**	**5**	**158**	**128**	**1,829**	**1,411**	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**1,681,942**	**1,399,051**	**911**	**99,932**	**143,414**	**27,848**	**4,432**	**1,059**	**199**	**291**	**2,049**	**2,756**	

Met-Ed Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
OPERATIONS & MAINTENANCE EXPENSES														
Transmission Expenses														
Operations Expenses														
(560) Operating Supervision & Engineering		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(561) Load Dispatch		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(562) Station Expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(563) Overhead Line Expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(565) Transmission of Electricity by Others		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(566) Miscellaneous transmission expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Trans. Operations Expenses		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Maintenance Expense														
(568) Maintenance Supervision and Engineering		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(569) Maintenance of Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(570) Maintenance of Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Met-Ed Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(571) Maintenance of Overhead Lines		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(572) Maintenance of miscellaneous distribution plant		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Trans. Maintenance Expenses		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Transmission Expenses		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Met-Ed Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Distribution Expenses														
Operations Expenses														
(580) Operation Supervision & Engineering		386												DistOpExp-SEC
- Demand	DistOpExp-SEC-D	19	11	0	0	5	2	0	0	0	0	0	0	5%
- Customer	DistOpExp-SEC-C	367	323	0	25	17	0	0	0	0	0	0	0	95%
- Commodity	DistOpExp-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		386	335	0	26	22	2	0	0	0	0	0	0	
(581) Load Dispatching		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(582) Station Expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(583) Overhead line expenses		621												365S
- Demand	NCP-SEC	30	18	0	0	8	3	0	0	0	0	0	0	5%
- Customer	CUS-SEC	591	521	0	41	27	0	0	0	0	0	1	1	95%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		621	539	0	41	35	3	0	0	0	0	1	1	
(584) Underground line expenses		-												367S
- Demand	NCP-SEC	-	-	-	-	-	-	-	-	-	-	-	-	7%
- Customer	CUS-SEC	-	-	-	-	-	-	-	-	-	-	-	-	93%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(586) Meter expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(588) Miscellaneous distribution expenses		8,032												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	1,642	995	2	25	436	146	24	6	0	1	1	7	20%
- Customer	DISTPLT-SEC-C	6,389	5,632	3	442	292	4	0	0	1	1	8	7	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		8,032	6,626	4	466	729	151	24	6	1	1	10	14	

Met-Ed Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(589) Rents		375												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	77	46	0	1	20	7	1	0	0	0	0	0	20%
- Customer	DISTPLT-SEC-C	299	263	0	21	14	0	0	0	0	0	0	0	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		375	310	0	22	34	7	1	0	0	0	0	1	
Total Dist. Operations Expenses		9,414												
- Demand		1,768	1,071	2	27	470	157	26	6	0	1	1	8	
- Customer		7,646	6,739	3	529	350	5	0	0	1	1	10	8	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		9,414	7,810	5	555	819	163	26	6	1	2	11	16	
Maintenance Expense														
(590) Maintenance Supervision and Engineering		456												DistMtExp-SEC
- Demand	DistMtExp-SEC-D	23	14	0	0	6	2	0	0	0	0	0	0	5%
- Customer	DistMtExp-SEC-C	434	382	0	30	20	0	0	0	0	0	1	0	95%
- Commodity	DistMtExp-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		456	396	0	30	26	2	0	0	0	0	1	1	
(591) Maintenance of Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(592) Maintenance of Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(593) Maintenance of Overhead Lines		92,882												365S
- Demand	NCP-SEC	4,531	2,744	5	68	1,203	404	65	16	1	2	3	20	5%
- Customer	CUS-SEC	88,351	77,872	37	6,109	4,043	59	4	0	10	8	117	90	95%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		92,882	80,616	42	6,177	5,246	463	70	16	11	11	120	111	
(594) Maintenance of underground lines		3,879												367S
- Demand	NCP-SEC	265	160	0	4	70	24	4	1	0	0	0	1	7%
- Customer	CUS-SEC	3,614	3,185	2	250	165	2	0	0	0	0	5	4	93%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3,879	3,346	2	254	236	26	4	1	0	0	5	5	
(595) Maintenance of line transformers		11												368S
- Demand	NCP-SEC	5	3	0	0	1	0	0	0	0	0	0	0	45%
- Customer	CUS-SEC	6	5	0	0	0	0	0	0	0	0	0	0	55%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		11	8	0	0	2	0	0	0	0	0	0	0	
(596) Maintenance of street lighting and signal systems		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Met-Ed Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(597) Maintenance of meters		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(598) Maintenance of miscellaneous distribution plant		1,191												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	244	147	0	4	65	22	4	1	0	0	0	1	20%
- Customer	DISTPLT-SEC-C	947	835	0	66	43	1	0	0	0	0	1	1	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,191	982	1	69	108	22	4	1	0	0	1	2	
Total Dist. Maintenance Expenses		98,418												
- Demand		5,067	3,068	5	76	1,346	451	73	18	1	3	4	23	
- Customer		93,352	82,280	40	6,455	4,271	63	5	0	11	9	124	95	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		98,418	85,348	45	6,531	5,617	514	78	18	11	11	127	118	
Total Distribution Expenses		107,832												
- Demand		6,835	4,139	7	103	1,815	609	99	24	1	4	5	30	
- Customer		100,997	89,019	43	6,984	4,621	68	5	0	12	9	134	103	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		107,832	93,157	50	7,086	6,436	676	104	24	12	13	139	134	
Customer Accounts														
(901) Supervision		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(902) Meter Reading Expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(903) Collections & Records		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(904) Uncollectables		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Met-Ed Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(905) Misc. Customer Accounts		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Customer Accounts and Services		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Customer Information														
(907) Supervision		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(908) Customer Information		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(909) Advertising		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(910) Misc. Expense		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Customer Information		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Sales														
(911) Sales Supervision		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(913) Advertising Expense		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Sales		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Met-Ed Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Administrative & General Expense														
(920) Administrative and General Salaries		(913)												NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	(69)	(42)	(0)	(1)	(18)	(6)	(1)	(0)	(0)	(0)	(0)	(0)	8%
- Customer	NONAGLAB-SEC-C	(844)	(744)	(0)	(58)	(39)	(1)	(0)	(0)	(0)	(0)	(1)	(1)	92%
- Commodity	NONAGLAB-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(913)	(786)	(0)	(59)	(57)	(7)	(1)	(0)	(0)	(0)	(1)	(1)	
(921 Office Supplies		2,498												NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	189	114	0	3	50	17	3	1	0	0	0	1	8%
- Customer	NONAGLAB-SEC-C	2,309	2,035	1	160	106	2	0	0	0	0	3	2	92%
- Commodity	NONAGLAB-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,498	2,149	1	162	156	18	3	1	0	0	3	3	
(922) Admin Expenses		-												NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	8%
- Customer	NONAGLAB-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	92%
- Commodity	NONAGLAB-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(923) Outside Services		19,665												NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	1,487	901	2	22	395	132	21	5	0	1	1	7	8%
- Customer	NONAGLAB-SEC-C	18,178	16,022	8	1,257	832	12	1	0	2	2	24	19	92%
- Commodity	NONAGLAB-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		19,665	16,922	9	1,279	1,227	145	22	5	2	2	25	25	
(924) Property Insurance		(158)												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(32)	(20)	(0)	(0)	(9)	(3)	(0)	(0)	(0)	(0)	(0)	(0)	20%
- Customer	DISTPLT-SEC-C	(125)	(111)	(0)	(9)	(6)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(158)	(130)	(0)	(9)	(14)	(3)	(0)	(0)	(0)	(0)	(0)	(0)	
(925) Injury and Damages		1,901												DISTLAB-SEC
- Demand	DISTLAB-SEC-D	144	87	0	2	38	13	2	1	0	0	0	1	8%
- Customer	DISTLAB-SEC-C	1,757	1,549	1	121	80	1	0	0	0	0	2	2	92%
- Commodity	DISTLAB-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,901	1,636	1	124	119	14	2	1	0	0	2	2	
(926) Pension and Benefits		16,348												NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	1,236	749	1	19	328	110	18	4	0	1	1	5	8%
- Customer	NONAGLAB-SEC-C	15,112	13,319	6	1,045	691	10	1	0	2	1	20	15	92%
- Commodity	NONAGLAB-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		16,348	14,068	8	1,063	1,020	120	19	4	2	2	21	21	
(928) Regulatory Commission Expense		1,492												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	305	185	0	5	81	27	4	1	0	0	0	1	20%
- Customer	DISTPLT-SEC-C	1,187	1,046	1	82	54	1	0	0	0	0	2	1	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,492	1,231	1	87	135	28	4	1	0	0	2	3	
(930.1) General Advertising		17												NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	1	1	0	0	0	0	0	0	0	0	0	0	8%
- Customer	NONAGLAB-SEC-C	15	13	0	1	1	0	0	0	0	0	0	0	92%
- Commodity	NONAGLAB-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		17	14	0	1	1	0	0	0	0	0	0	0	
(903.2) Misc. Expense		512												NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	39	23	0	1	10	3	1	0	0	0	0	0	8%
- Customer	NONAGLAB-SEC-C	473	417	0	33	22	0	0	0	0	0	1	0	92%
- Commodity	NONAGLAB-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		512	440	0	33	32	4	1	0	0	0	1	1	

Met-Ed Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(931) Misc. Rent		67												NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	5	3	0	0	1	0	0	0	0	0	0	0	8%
- Customer	NONAGLAB-SEC-C	62	55	0	4	3	0	0	0	0	0	0	0	92%
- Commodity	NONAGLAB-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		67	58	0	4	4	0	0	0	0	0	0	0	
(935) Maint. Of General Plant		548												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	112	68	0	2	30	10	2	0	0	0	0	0	20%
- Customer	DISTPLT-SEC-C	436	384	0	30	20	0	0	0	0	0	1	0	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		548	452	0	32	50	10	2	0	0	0	1	1	
(9XX) Open		-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	20%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total A&G Expense		41,976												
- Demand		3,417	2,069	4	51	908	304	49	12	0	2	2	15	
- Customer		38,559	33,985	16	2,666	1,764	26	2	0	4	4	51	39	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		41,976	36,055	20	2,717	2,672	330	51	12	5	5	54	55	
Total O&M Expenses		149,808												
- Demand		10,252	6,208	11	154	2,723	913	148	36	1	6	7	46	
- Customer		139,556	123,004	59	9,650	6,385	94	7	0	16	13	185	143	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**149,808**	**129,212**	**70**	**9,804**	**9,108**	**1,007**	**155**	**36**	**17**	**18**	**192**	**188**	

Met-Ed Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
DEPRECIATION EXPENSE														
Depreciation Expense														
(403-303) Intangible		3,724												OpExp-SEC
- Demand	OpExp-SEC-D	236	143	0	4	63	21	3	1	0	0	0	1	6%
- Customer	OpExp-SEC-C	3,488	3,074	1	241	160	2	0	0	0	0	5	4	94%
- Commodity	OpExp-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3,724	3,217	2	245	222	23	4	1	0	0	5	5	
(403-350) Transm Land		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-352) Transm Strucutres		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-353) Transm Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-354) Transm Towers & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-355) Transm Poles & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-356) Transm OH Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-357) Transm UG Conduit		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-358) Transm UG Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-359) Transm Roads		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Met-Ed Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(403-360) Land		138												DIST_364-368-SEC
- Demand	DIST_364-368-SEC-D	28	17	0	0	8	3	0	0	0	0	0	0	20%
- Customer	DIST_364-368-SEC-C	110	97	0	8	5	0	0	0	0	0	0	0	80%
- Commodity	DIST_364-368-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		138	114	0	8	13	3	0	0	0	0	0	0	
(403-361) Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-362) Station Equip		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-364) Poles		10,922												364S
- Demand	NCP-SEC	3,045	1,844	3	46	809	271	44	11	0	2	2	14	28%
- Customer	CUS-SEC	7,877	6,942	3	545	360	5	0	0	1	1	10	8	72%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		10,922	8,786	7	590	1,169	276	44	11	1	2	13	22	
(403-365) OH Conductors		25,294												365S
- Demand	NCP-SEC	1,234	747	1	19	328	110	18	4	0	1	1	5	5%
- Customer	CUS-SEC	24,060	21,206	10	1,664	1,101	16	1	0	3	2	32	25	95%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		25,294	21,953	12	1,682	1,429	126	19	4	3	3	33	30	
(403-366) UG Conduit		545												366S
- Demand	NCP-SEC	545	330	1	8	145	48	8	2	0	0	0	2	100%
- Customer	CUS-SEC	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		545	330	1	8	145	48	8	2	0	0	0	2	
(403-367) UG Conductors		7,917												367S
- Demand	NCP-SEC	540	327	1	8	143	48	8	2	0	0	0	2	7%
- Customer	CUS-SEC	7,377	6,502	3	510	338	5	0	0	1	1	10	8	93%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		7,917	6,829	4	518	481	53	8	2	1	1	10	10	
(403-368) Line Transformers		13,506												368S
- Demand	NCP-SEC	6,143	3,720	7	92	1,632	547	89	21	1	3	4	27	45%
- Customer	CUS-SEC	7,362	6,489	3	509	337	5	0	0	1	1	10	8	55%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		13,506	10,209	10	601	1,968	552	89	21	2	4	14	35	
(403-369) Services		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Met-Ed Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(403-370) Meters		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-371) Install on Cust Premise		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-372) Leased Property Cust. Prem.		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-373) Streetlight		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-389) Land		0												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	0	0	0	0	0	0	0	0	0	0	0	0	20%
- Customer	DISTPLT-SEC-C	0	0	0	0	0	0	0	0	0	0	0	0	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	0	
(403-390) Structures		3,735												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	764	462	1	11	203	68	11	3	0	0	1	3	20%
- Customer	DISTPLT-SEC-C	2,971	2,619	1	205	136	2	0	0	0	0	4	3	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3,735	3,081	2	217	339	70	11	3	0	1	4	6	
(403-391) Office Equipment		918												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	188	114	0	3	50	17	3	1	0	0	0	1	20%
- Customer	DISTPLT-SEC-C	730	644	0	51	33	0	0	0	0	0	1	1	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		918	757	1	53	83	17	3	1	0	0	1	2	
(403-392) Transportation		328												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	67	41	0	1	18	6	1	0	0	0	0	0	20%
- Customer	DISTPLT-SEC-C	261	230	0	18	12	0	0	0	0	0	0	0	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		328	271	0	19	30	6	1	0	0	0	0	1	
(403-393) Stores Equip		1												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	0	0	0	0	0	0	0	0	0	0	0	0	20%
- Customer	DISTPLT-SEC-C	1	0	0	0	0	0	0	0	0	0	0	0	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	1	0	0	0	0	0	0	0	0	0	0	
(403-394) Tools, Shop & Garage Equip		397												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	81	49	0	1	22	7	1	0	0	0	0	0	20%
- Customer	DISTPLT-SEC-C	316	278	0	22	14	0	0	0	0	0	0	0	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		397	327	0	23	36	7	1	0	0	0	0	1	

Met-Ed Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(403-395) Laboratory Equip		-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	20%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-396) Power Equipment		22												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	4	3	0	0	1	0	0	0	0	0	0	0	20%
- Customer	DISTPLT-SEC-C	17	15	0	1	1	0	0	0	0	0	0	0	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		22	18	0	1	2	0	0	0	0	0	0	0	
(403-397) Communication Equip		1,021												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	209	126	0	3	55	19	3	1	0	0	0	1	20%
- Customer	DISTPLT-SEC-C	812	716	0	56	37	1	0	0	0	0	1	1	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,021	842	1	59	93	19	3	1	0	0	1	2	
(403-398) Misc. Equip		1												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	0	0	0	0	0	0	0	0	0	0	0	0	20%
- Customer	DISTPLT-SEC-C	1	1	0	0	0	0	0	0	0	0	0	0	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	1	0	0	0	0	0	0	0	0	0	0	
Amortization and Depletion of Utility Plant		-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	20%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Cost of Removal/Salvage		-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	20%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Average Net Salvage		-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	20%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Depreciation Expense		10,347												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	2,116	1,281	2	32	562	188	31	7	0	1	2	9	20%
- Customer	DISTPLT-SEC-C	8,231	7,255	3	569	377	6	0	0	1	1	11	8	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		10,347	8,536	6	601	939	194	31	7	1	2	12	18	
Total Depreciation Expense		78,814												
- Demand		15,200	9,204	16	228	4,037	1,354	219	53	2	8	11	68	
- Customer		63,614	56,069	27	4,399	2,911	43	3	0	7	6	84	65	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**78,814**	**65,273**	**43**	**4,627**	**6,948**	**1,396**	**223**	**53**	**9**	**14**	**95**	**133**	

Met-Ed Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Amortization														
Amortization		-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	20%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Removal of Retained Riders		-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	20%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Eliminate Amort per IS		-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	20%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Storm Reserve Amortization		24,462												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	5,002	3,029	5	75	1,329	445	72	17	1	3	4	22	20%
- Customer	DISTPLT-SEC-C	19,460	17,152	8	1,346	890	13	1	0	2	2	26	20	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		24,462	20,181	14	1,421	2,219	459	73	18	3	5	29	42	
Extraordinary Storm Reserve Amort		8,225												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	1,682	1,018	2	25	447	150	24	6	0	1	1	7	20%
- Customer	DISTPLT-SEC-C	6,543	5,767	3	452	299	4	0	0	1	1	9	7	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		8,225	6,785	5	478	746	154	25	6	1	2	10	14	
COVID-19 Reg Asset Amort		1,549												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	317	192	0	5	84	28	5	1	0	0	0	1	20%
- Customer	DISTPLT-SEC-C	1,232	1,086	1	85	56	1	0	0	0	0	2	1	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,549	1,278	1	90	141	29	5	1	0	0	2	3	
Streetlight Reg Asset Amort		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Verizon Pole Attach Amort		-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	20%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Depreciation and Amortization		113,051												
- Demand		22,202	13,443	24	333	5,896	1,977	321	77	3	12	16	99	
- Customer		90,849	80,074	39	6,282	4,157	61	4	0	10	8	120	93	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**113,051**	**93,517**	**62**	**6,615**	**10,053**	**2,038**	**325**	**78**	**13**	**20**	**137**	**192**	

Met-Ed Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Taxes Other than Income														
Gross Receipt Taxes		20,323												DISTPLT-SEC
- Demand	Revenues	4,156	3,041	5	159	505	93	228	60	0	1	6	57	20%
- Customer	Revenues	16,167	11,832	19	619	1,965	360	886	235	2	5	22	222	80%
- Commodity	Revenues	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		20,323	14,873	24	778	2,470	452	1,114	296	2	7	28	280	
Payroll Taxes		1,301												LABOR-SEC
- Demand	LABOR-SEC-D	100	61	0	1	27	9	1	0	0	0	0	0	8%
- Customer	LABOR-SEC-C	1,200	1,058	1	83	55	1	0	0	0	0	2	1	92%
- Commodity	LABOR-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,301	1,119	1	85	81	10	2	0	0	0	2	2	
PURTA Taxes		1,698												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	347	210	0	5	92	31	5	1	0	0	0	2	20%
- Customer	DISTPLT-SEC-C	1,351	1,190	1	93	62	1	0	0	0	0	2	1	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,698	1,401	1	99	154	32	5	1	0	0	2	3	
Real Estate Taxes		319												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	65	39	0	1	17	6	1	0	0	0	0	0	20%
- Customer	DISTPLT-SEC-C	254	223	0	18	12	0	0	0	0	0	0	0	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		319	263	0	19	29	6	1	0	0	0	0	1	
Sales & Use Taxes		90												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	18	11	0	0	5	2	0	0	0	0	0	0	20%
- Customer	DISTPLT-SEC-C	71	63	0	5	3	0	0	0	0	0	0	0	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		90	74	0	5	8	2	0	0	0	0	0	0	
Misc. Taxes		-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	20%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj, Payroll Taxes		-												LABOR-SEC
- Demand	LABOR-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	8%
- Customer	LABOR-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	92%
- Commodity	LABOR-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Other Taxes		-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	20%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	80%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Taxes Other than Income		23,729												
- Demand		4,687	3,363	6	167	646	140	235	62	0	2	6	60	
- Customer		19,043	14,366	21	818	2,096	362	886	235	2	6	26	225	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total Taxes Other than Income		23,729	17,729	26	984	2,742	502	1,122	297	2	7	32	285	
Total Operating Expenses		**286,589**												
- Demand		**37,140**	**23,014**	**41**	**654**	**9,265**	**3,030**	**704**	**175**	**5**	**19**	**30**	**204**	
- Customer		**249,448**	**217,444**	**118**	**16,749**	**12,638**	**516**	**898**	**236**	**28**	**27**	**331**	**461**	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**286,589**	**240,458**	**159**	**17,403**	**21,904**	**3,546**	**1,602**	**411**	**33**	**46**	**361**	**665**	

Met-Ed Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
UTILITY PLANT														
Intangible Plant														
(301) Organization		14												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	14	11	0	1	1	0	0	0	0	0	0	1	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		14	11	0	1	1	0	0	0	0	0	0	1	
(302) Franchises and Consents		17												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	17	13	0	1	1	0	0	0	0	0	0	1	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		17	13	0	1	1	0	0	0	0	0	0	1	
(303) Intangible Plant		22,119												OpExp-CS
- Demand	OpExp-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	OpExp-CS-C	22,119	19,278	10	1,226	1,018	41	145	1	2	2	33	364	100%
- Commodity	OpExp-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		22,119	19,278	10	1,226	1,018	41	145	1	2	2	33	364	
Total Intangible Plant		22,151												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		22,151	19,302	10	1,228	1,020	41	146	1	2	2	33	367	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		22,151	19,302	10	1,228	1,020	41	146	1	2	2	33	367	
Distribution Plant														
(350) Transmission Land		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(352) Transmission Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(353) Trans. Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(354) Trans. Towers & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(355) Trans. Poles & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Met-Ed Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(356) Trans. OH Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(357) Underground Conduit		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(358) Trans. UG Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(359) Trans. Roads		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(360) Land and Land Rights		114												DIST_364-368-CS
- Demand	DIST_364-368-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DIST_364-368-CS-C	114	-	-	-	-	-	-	-	-	-	-	114	100%
- Commodity	DIST_364-368-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		114	-	-	-	-	-	-	-	-	-	-	114	
(361) Structures and Improvements		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(362) Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(364) Poles, Towers & Fixtures		8,836												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	STLT-Direct	8,836	-	-	-	-	-	-	-	-	-	-	8,836	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		8,836	-	-	-	-	-	-	-	-	-	-	8,836	
(365) Overhead Conductors & Devices		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Met-Ed Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(366) Underground Conduit		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(367) Underground Conductors & Device		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(368) Line Transformers		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(369) Services		201,488												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	CUS-SEC	201,488	177,591	85	13,932	9,219	135	10	1	23	19	267	206	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		201,488	177,591	85	13,932	9,219	135	10	1	23	19	267	206	
(370) Meters		150,008												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	Meters	150,008	118,465	135	11,058	15,104	644	4,522	-	36	46	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		150,008	118,465	135	11,058	15,104	644	4,522	-	36	46	-	-	
(371) Customer Premises		4,862												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	OL-Direct	4,862	-	-	-	-	-	-	-	-	-	4,862	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		4,862	-	-	-	-	-	-	-	-	-	4,862	-	
(372) Leased Property Cust. Prem.		-												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	OL-Direct	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(373) Streetlight		20,970												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	STLT-Direct	20,970	-	-	-	-	-	-	-	-	-	-	20,970	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		20,970	-	-	-	-	-	-	-	-	-	-	20,970	
Total Distribution Plant		386,278												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		386,278	296,055	220	24,990	24,323	780	4,531	1	59	64	5,129	30,125	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		386,278	296,055	220	24,990	24,323	780	4,531	1	59	64	5,129	30,125	
General Plant														
(389) Land		338												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	338	259	0	22	21	1	4	0	0	0	4	26	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		338	259	0	22	21	1	4	0	0	0	4	26	
(390) Structures		17,843												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	17,843	13,675	10	1,154	1,124	36	209	0	3	3	237	1,392	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		17,843	13,675	10	1,154	1,124	36	209	0	3	3	237	1,392	

Met-Ed Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(391) Office Equipment		828												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	828	634	0	54	52	2	10	0	0	0	11	65	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		828	634	0	54	52	2	10	0	0	0	11	65	
(392) Transportation		698												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	698	535	0	45	44	1	8	0	0	0	9	54	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		698	535	0	45	44	1	8	0	0	0	9	54	
(393) Stores Equipment		4												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	4	3	0	0	0	0	0	0	0	0	0	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		4	3	0	0	0	0	0	0	0	0	0	0	
(394) Tools & Garage Equip.		1,568												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	1,568	1,201	1	101	99	3	18	0	0	0	21	122	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,568	1,201	1	101	99	3	18	0	0	0	21	122	
(395) Laboratory		10												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	10	8	0	1	1	0	0	0	0	0	0	1	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		10	8	0	1	1	0	0	0	0	0	0	1	
(396) Power Equipment		143												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	143	109	0	9	9	0	2	0	0	0	2	11	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		143	109	0	9	9	0	2	0	0	0	2	11	
(397) Communication Equipment		3,577												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	3,577	2,741	2	231	225	7	42	0	1	1	47	279	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3,577	2,741	2	231	225	7	42	0	1	1	47	279	
(398) Misc. Equipment		8												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	8	6	0	0	0	0	0	0	0	0	0	1	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		8	6	0	0	0	0	0	0	0	0	0	1	
Total General Plant		25,015												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		25,015	19,172	14	1,618	1,575	50	293	0	4	4	332	1,951	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		25,015	19,172	14	1,618	1,575	50	293	0	4	4	332	1,951	
Total Utility Plant		433,444												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		433,444	334,530	244	27,836	26,917	871	4,971	1	65	71	5,494	32,443	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**433,444**	**334,530**	**244**	**27,836**	**26,917**	**871**	**4,971**	**1**	**65**	**71**	**5,494**	**32,443**	

Met-Ed Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
ACCUMULATED DEPRECIATION														
Accumulated Depreciation														
(108-302) Franchise & Consents		2												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	2	1	0	0	0	0	0	0	0	0	0	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2	1	0	0	0	0	0	0	0	0	0	0	
(108-303) Intangible Plant		(17,470)												OpExp-CS
- Demand	OpExp-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	OpExp-CS-C	(17,470)	(15,225)	(8)	(968)	(804)	(32)	(115)	(1)	(2)	(2)	(26)	(288)	100%
- Commodity	OpExp-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(17,470)	(15,225)	(8)	(968)	(804)	(32)	(115)	(1)	(2)	(2)	(26)	(288)	
(108-350) Transm Land		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-352) Transm Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-353) Transm Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-354) Transm Towers & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-355) Transm Poles & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-356) Transm OH Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-357) Transm Underground Conduit		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-358) Transm UG Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Met-Ed Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(108-359) Transm Roads		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-360) Land		(38)												DIST_364-368-CS
- Demand	DIST_364-368-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DIST_364-368-CS-C	(38)	-	-	-	-	-	-	-	-	-	-	(38)	100%
- Commodity	DIST_364-368-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(38)	-	-	-	-	-	-	-	-	-	-	(38)	
(108-361) Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-362) Station Equip		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-364) Poles		(2,341)												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	STLT-Direct	(2,341)	-	-	-	-	-	-	-	-	-	-	(2,341)	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(2,341)	-	-	-	-	-	-	-	-	-	-	(2,341)	
(108-365) OH Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-366) UG Conduit		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-367) UG Cond & Dev		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-368) Line Transformers		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-369) Services		(100,256)												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	CUS-SEC	(100,256)	(88,365)	(43)	(6,932)	(4,587)	(67)	(5)	(0)	(11)	(9)	(133)	(103)	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(100,256)	(88,365)	(43)	(6,932)	(4,587)	(67)	(5)	(0)	(11)	(9)	(133)	(103)	

Met-Ed Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(108-370) Meters		(61,213)												CUS
- Demand	Meters	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer		(61,213)	(48,341)	(55)	(4,512)	(6,163)	(263)	(1,845)	-	(15)	(19)	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(61,213)	(48,341)	(55)	(4,512)	(6,163)	(263)	(1,845)	-	(15)	(19)	-	-	
(108-371) Install on Cust Premise		(3,349)												CUS
- Demand	OL-Direct	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer		(3,349)	-	-	-	-	-	-	-	-	-	(3,349)	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(3,349)	-	-	-	-	-	-	-	-	-	(3,349)	-	
(108-372) Leased Property Cust. Prem.		-												CUS
- Demand	OL-Direct	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-373) Street Lighting		(6,249)												CUS
- Demand	STLT-Direct	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer		(6,249)	-	-	-	-	-	-	-	-	-	-	(6,249)	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(6,249)	-	-	-	-	-	-	-	-	-	-	(6,249)	
(108-389) Land & Land Rights		(2)												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(2)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(2)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
(108-390) Struct & Impmnts -		(8,151)												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(8,151)	(6,247)	(5)	(527)	(513)	(16)	(96)	(0)	(1)	(1)	(108)	(636)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(8,151)	(6,247)	(5)	(527)	(513)	(16)	(96)	(0)	(1)	(1)	(108)	(636)	
(108-391) Office Furn & Equip		(509)												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(509)	(390)	(0)	(33)	(32)	(1)	(6)	(0)	(0)	(0)	(7)	(40)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(509)	(390)	(0)	(33)	(32)	(1)	(6)	(0)	(0)	(0)	(7)	(40)	
(108-392) Transportation Equip		(369)												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(369)	(283)	(0)	(24)	(23)	(1)	(4)	(0)	(0)	(0)	(5)	(29)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(369)	(283)	(0)	(24)	(23)	(1)	(4)	(0)	(0)	(0)	(5)	(29)	
(108-393) Stores Equip		(4)												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(4)	(3)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(4)	(3)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
(108-394) Tools, Shop & Garage Equip		(511)												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(511)	(392)	(0)	(33)	(32)	(1)	(6)	(0)	(0)	(0)	(7)	(40)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(511)	(392)	(0)	(33)	(32)	(1)	(6)	(0)	(0)	(0)	(7)	(40)	

Met-Ed Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(108-395) Laboratory Equip		(10)												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(10)	(8)	(0)	(1)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(1)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(10)	(8)	(0)	(1)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(1)	
(108-396) Power Operated Equip		(77)												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(77)	(59)	(0)	(5)	(5)	(0)	(1)	(0)	(0)	(0)	(1)	(6)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(77)	(59)	(0)	(5)	(5)	(0)	(1)	(0)	(0)	(0)	(1)	(6)	
(108-397) Communication Equip		(691)												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(691)	(529)	(0)	(45)	(43)	(1)	(8)	(0)	(0)	(0)	(9)	(54)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(691)	(529)	(0)	(45)	(43)	(1)	(8)	(0)	(0)	(0)	(9)	(54)	
(108-398) MISC Equip		(13)												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(13)	(10)	(0)	(1)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(1)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(13)	(10)	(0)	(1)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(1)	
Total Accumulated Depreciation		(201,251)												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		(201,251)	(159,853)	(111)	(13,081)	(12,205)	(383)	(2,086)	(1)	(30)	(32)	(3,645)	(9,824)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total Accumulated Depreciation		**(201,251)**	**(159,853)**	**(111)**	**(13,081)**	**(12,205)**	**(383)**	**(2,086)**	**(1)**	**(30)**	**(32)**	**(3,645)**	**(9,824)**	
OTHER RATE BASE ITEMS														
Other Rate Base Items														
Material & Supplies		2,483												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	2,483	1,903	1	161	156	5	29	0	0	0	33	194	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,483	1,903	1	161	156	5	29	0	0	0	33	194	
Cash Working Capital		7,461												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	7,461	5,718	4	483	470	15	88	0	1	1	99	582	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		7,461	5,718	4	483	470	15	88	0	1	1	99	582	
Deferred Storm Damage		11,492												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	11,492	8,808	7	743	724	23	135	0	2	2	153	896	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		11,492	8,808	7	743	724	23	135	0	2	2	153	896	

Met-Ed Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Customer Deposits		(35,853)												CUS
- Demand	Deposits	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer		(35,853)	(17,450)	(32)	(1,726)	(11,224)	(1,355)	(3,391)	(667)	(3)	(5)	-	(1)	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(35,853)	(17,450)	(32)	(1,726)	(11,224)	(1,355)	(3,391)	(667)	(3)	(5)	-	(1)	
Customer Advances		-												CUS
- Demand	CUS-RES	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
ADIT		(63,490)												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(63,490)	(48,661)	(36)	(4,108)	(3,998)	(128)	(745)	(0)	(10)	(11)	(843)	(4,952)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(63,490)	(48,661)	(36)	(4,108)	(3,998)	(128)	(745)	(0)	(10)	(11)	(843)	(4,952)	
Capitalized Pension and OPEB		(897)												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(897)	(688)	(1)	(58)	(56)	(2)	(11)	(0)	(0)	(0)	(12)	(70)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(897)	(688)	(1)	(58)	(56)	(2)	(11)	(0)	(0)	(0)	(12)	(70)	
Total Other Rate Base Items		(78,805)												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		(78,805)	(50,369)	(57)	(4,505)	(13,928)	(1,442)	(3,895)	(667)	(10)	(12)	(570)	(3,350)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(78,805)	(50,369)	(57)	(4,505)	(13,928)	(1,442)	(3,895)	(667)	(10)	(12)	(570)	(3,350)	
Total Rate Base		**153,388**												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		**153,388**	**124,308**	**76**	**10,250**	**784**	**(954)**	**(1,010)**	**(667)**	**26**	**27**	**1,279**	**19,268**	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**153,388**	**124,308**	**76**	**10,250**	**784**	**(954)**	**(1,010)**	**(667)**	**26**	**27**	**1,279**	**19,268**	

Met-Ed Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
OPERATIONS & MAINTENANCE EXPENSES														
Transmission Expenses														
Operations Expenses														
(560) Operating Supervision & Engineering		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(561) Load Dispatch		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(562) Station Expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(563) Overhead Line Expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(565) Transmission of Electricity by Others		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(566) Miscellaneous transmission expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Trans. Operations Expenses		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Maintenance Expense														
(568) Maintenance Supervision and Engineering		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(569) Maintenance of Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(570) Maintenance of Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Met-Ed Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(571) Maintenance of Overhead Lines		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(572) Maintenance of miscellaneous distribution plant		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Trans. Maintenance Expenses		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Transmission Expenses		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Met-Ed Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Distribution Expenses														
Operations Expenses														
(580) Operation Supervision & Engineering		481												DistOpExp-CS
- Demand	DistOpExp-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DistOpExp-CS-C	481	380	0	35	48	2	15	-	0	0	-	-	100%
- Commodity	DistOpExp-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		481	380	0	35	48	2	15	-	0	0	-	-	
(581) Load Dispatching		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(582) Station Expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(583) Overhead line expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(584) Underground line expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(586) Meter expenses		775												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	Meters	775	612	1	57	78	3	23	-	0	0	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		775	612	1	57	78	3	23	-	0	0	-	-	
(588) Miscellaneous distribution expenses		1,250												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	1,250	958	1	81	79	3	15	0	0	0	17	97	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,250	958	1	81	79	3	15	0	0	0	17	97	

Met-Ed Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(589) Rents		58												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	58	45	0	4	4	0	1	0	0	0	1	5	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		58	45	0	4	4	0	1	0	0	0	1	5	
Total Dist. Operations Expenses		2,565												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		2,565	1,995	2	177	209	8	53	0	1	1	17	102	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		2,565	1,995	2	177	209	8	53	0	1	1	17	102	
Maintenance Expense														
(590) Maintenance Supervision and Engineering		13												DistMtExp-CS
- Demand	DistMtExp-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DistMtExp-CS-C	13	9	0	1	1	0	0	-	0	0	-	2	100%
- Commodity	DistMtExp-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		13	9	0	1	1	0	0	-	0	0	-	2	
(591) Maintenance of Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(592) Maintenance of Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(593) Maintenance of Overhead Lines		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(594) Maintenance of underground lines		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(595) Maintenance of line transformers		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(596) Maintenance of street lighting and signal systems		385												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	STLT-Direct	385	-	-	-	-	-	-	-	-	-	-	385	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		385	-	-	-	-	-	-	-	-	-	-	385	

Met-Ed Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(597) Maintenance of meters		2,318												CUS
- Demand	Meters	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer		2,318	1,831	2	171	233	10	70	-	1	1	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,318	1,831	2	171	233	10	70	-	1	1	-	-	
(598) Maintenance of miscellaneous distribution plant		185												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	185	142	0	12	12	0	2	0	0	0	2	14	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		185	142	0	12	12	0	2	0	0	0	2	14	
Total Dist. Maintenance Expenses		2,901												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		2,901	1,982	2	184	246	10	72	0	1	1	2	401	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		2,901	1,982	2	184	246	10	72	0	1	1	2	401	
Total Distribution Expenses		5,466												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		5,466	3,977	4	361	455	18	126	0	1	1	20	503	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		5,466	3,977	4	361	455	18	126	0	1	1	20	503	
Customer Accounts														
(901) Supervision		27												CUS
- Demand	CUSTACCLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	CUSTACCLAB-CS-C	27	24	0	2	1	0	0	0	0	0	0	0	100%
- Commodity	CUSTACCLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		27	24	0	2	1	0	0	0	0	0	0	0	
(902) Meter Reading Expenses		281												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	MR-Exp	281	248	0	19	12	0	0	0	0	0	0	0	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		281	248	0	19	12	0	0	0	0	0	0	0	
(903) Collections & Records		11,027												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	ACC903	11,027	9,926	4	645	412	6	9	1	1	1	12	10	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		11,027	9,926	4	645	412	6	9	1	1	1	12	10	
(904) Uncollectables		6,627												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	Uncollectibles	6,627	6,300	2	49	157	29	71	-	0	0	2	18	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		6,627	6,300	2	49	157	29	71	-	0	0	2	18	

Met-Ed Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(905) Misc. Customer Accounts		363												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	CUS-TOT	363	320	0	25	16	0	0	0	0	0	0	0	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		363	320	0	25	16	0	0	0	0	0	0	0	
Total Customer Accounts and Services		18,325												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		18,325	16,819	6	741	598	35	80	1	1	1	15	28	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		18,325	16,819	6	741	598	35	80	1	1	1	15	28	
Customer Information														
(907) Supervision		13												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	CUS-TOT	13	12	0	1	1	0	0	0	0	0	0	0	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		13	12	0	1	1	0	0	0	0	0	0	0	
(908) Customer Information		3,935												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	ACC908	3,935	3,288	2	379	242	4	5	0	1	1	7	6	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3,935	3,288	2	379	242	4	5	0	1	1	7	6	
(909) Advertising		38												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	CUS-SEC	38	34	0	3	2	0	0	0	0	0	0	0	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		38	34	0	3	2	0	0	0	0	0	0	0	
(910) Misc. Expense		5,060												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	ACC910	5,060	4,489	2	335	214	3	5	0	1	0	6	5	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		5,060	4,489	2	335	214	3	5	0	1	0	6	5	
Total Customer Information		9,047												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		9,047	7,824	4	717	458	7	10	1	1	1	14	11	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		9,047	7,824	4	717	458	7	10	1	1	1	14	11	
Sales														
(911) Sales Supervision		72												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	CUS-TOT	72	63	0	5	3	0	0	0	0	0	0	0	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		72	63	0	5	3	0	0	0	0	0	0	0	
(913) Advertising Expense		-												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	CUS-TOT	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Sales		72												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		72	63	0	5	3	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		72	63	0	5	3	0	0	0	0	0	0	0	

Met-Ed Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Administrative & General Expense														
(920) Administrative and General Salaries		(251)												NONAGLAB-CS
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-C	(251)	(209)	(0)	(16)	(14)	(0)	(2)	(0)	(0)	(0)	(1)	(8)	100%
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(251)	(209)	(0)	(16)	(14)	(0)	(2)	(0)	(0)	(0)	(1)	(8)	
(921 Office Supplies		686												NONAGLAB-CS
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-C	686	573	0	44	38	1	6	0	0	0	1	23	100%
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		686	573	0	44	38	1	6	0	0	0	1	23	
(922) Admin Expenses		-												NONAGLAB-CS
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(923) Outside Services		5,404												NONAGLAB-CS
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-C	5,404	4,508	3	343	299	9	48	0	1	1	11	182	100%
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		5,404	4,508	3	343	299	9	48	0	1	1	11	182	
(924) Property Insurance		(25)												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(25)	(19)	(0)	(2)	(2)	(0)	(0)	(0)	(0)	(0)	(0)	(2)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(25)	(19)	(0)	(2)	(2)	(0)	(0)	(0)	(0)	(0)	(0)	(2)	
(925) Injury and Damages		187												DISTLAB-CS
- Demand	DISTLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTLAB-CS-C	187	136	0	12	16	1	4	0	0	0	1	17	100%
- Commodity	DISTLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		187	136	0	12	16	1	4	0	0	0	1	17	
(926) Pension and Benefits		4,492												NONAGLAB-CS
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-C	4,492	3,748	2	285	249	7	40	0	1	1	9	151	100%
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		4,492	3,748	2	285	249	7	40	0	1	1	9	151	
(928) Regulatory Commission Expense		232												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	232	178	0	15	15	0	3	0	0	0	3	18	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		232	178	0	15	15	0	3	0	0	0	3	18	
(930.1) General Advertising		5												NONAGLAB-CS
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-C	5	4	0	0	0	0	0	0	0	0	0	0	100%
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		5	4	0	0	0	0	0	0	0	0	0	0	
(903.2) Misc. Expense		141												NONAGLAB-CS
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-C	141	117	0	9	8	0	1	0	0	0	0	5	100%
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		141	117	0	9	8	0	1	0	0	0	0	5	

Met-Ed Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(931) Misc. Rent		18												NONAGLAB-CS
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-C	18	15	0	1	1	0	0	0	0	0	0	1	100%
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		18	15	0	1	1	0	0	0	0	0	0	1	
(935) Maint. Of General Plant		85												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	85	65	0	6	5	0	1	0	0	0	1	7	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		85	65	0	6	5	0	1	0	0	0	1	7	
(9XX) Open		-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total A&G Expense		10,975												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		10,975	9,115	6	698	615	18	101	0	2	2	26	393	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		10,975	9,115	6	698	615	18	101	0	2	2	26	393	
Total O&M Expenses		43,885												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		43,885	37,798	20	2,522	2,129	79	317	1	5	5	74	935	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**43,885**	**37,798**	**20**	**2,522**	**2,129**	**79**	**317**	**1**	**5**	**5**	**74**	**935**	

Met-Ed Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
DEPRECIATION EXPENSE														
Depreciation Expense														
(403-303) Intangible		580												OpExp-CS
- Demand	OpExp-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	OpExp-CS-C	580	505	0	32	27	1	4	0	0	0	1	10	100%
- Commodity	OpExp-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		580	505	0	32	27	1	4	0	0	0	1	10	
(403-350) Transm Land		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-352) Transm Strucutres		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-353) Transm Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-354) Transm Towers & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-355) Transm Poles & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-356) Transm OH Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-357) Transm UG Conduit		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-358) Transm UG Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-359) Transm Roads		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Met-Ed Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(403-360) Land		0												DIST_364-368-CS
- Demand	DIST_364-368-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DIST_364-368-CS-C	0	-	-	-	-	-	-	-	-	-	-	0	100%
- Commodity	DIST_364-368-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	-	-	-	-	-	-	-	-	-	-	0	
(403-361) Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-362) Station Equip		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-364) Poles		171												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	STLT-Direct	171	-	-	-	-	-	-	-	-	-	-	171	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		171	-	-	-	-	-	-	-	-	-	-	171	
(403-365) OH Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-366) UG Conduit		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-367) UG Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-368) Line Transformers		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-369) Services		4,022												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	CUS-SEC	4,022	3,545	2	278	184	3	0	0	0	0	5	4	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		4,022	3,545	2	278	184	3	0	0	0	0	5	4	

Met-Ed Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(403-370) Meters		11,938												CUS
- Demand	Meters	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer		11,938	9,428	11	880	1,202	51	360	-	3	4	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		11,938	9,428	11	880	1,202	51	360	-	3	4	-	-	
(403-371) Install on Cust Premise		80												CUS
- Demand	OL-Direct	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer		80	-	-	-	-	-	-	-	-	-	80	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		80	-	-	-	-	-	-	-	-	-	80	-	
(403-372) Leased Property Cust. Prem.		-												CUS
- Demand	OL-Direct	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-373) Streetlight		1,046												CUS
- Demand	STLT-Direct	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer		1,046	-	-	-	-	-	-	-	-	-	-	1,046	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,046	-	-	-	-	-	-	-	-	-	-	1,046	
(403-389) Land		0												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	0	0	0	0	0	0	0	0	0	0	0	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	0	
(403-390) Structures		581												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	581	445	0	38	37	1	7	0	0	0	8	45	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		581	445	0	38	37	1	7	0	0	0	8	45	
(403-391) Office Equipment		143												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	143	109	0	9	9	0	2	0	0	0	2	11	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		143	109	0	9	9	0	2	0	0	0	2	11	
(403-392) Transportation		51												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	51	39	0	3	3	0	1	0	0	0	1	4	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		51	39	0	3	3	0	1	0	0	0	1	4	
(403-393) Stores Equip		0												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	0	0	0	0	0	0	0	0	0	0	0	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	0	
(403-394) Tools, Shop & Garage Equip		62												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	62	47	0	4	4	0	1	0	0	0	1	5	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		62	47	0	4	4	0	1	0	0	0	1	5	

Met-Ed Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(403-395) Laboratory Equip		-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-396) Power Equipment		3												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	3	3	0	0	0	0	0	0	0	0	0	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3	3	0	0	0	0	0	0	0	0	0	0	
(403-397) Communication Equip		159												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	159	122	0	10	10	0	2	0	0	0	2	12	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		159	122	0	10	10	0	2	0	0	0	2	12	
(403-398) Misc. Equip		0												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	0	0	0	0	0	0	0	0	0	0	0	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	0	
Amortization and Depletion of Utility Plant		-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Cost of Removal/Salvage		-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Average Net Salvage		-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Depreciation Expense		1,610												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	1,610	1,234	1	104	101	3	19	0	0	0	21	126	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,610	1,234	1	104	101	3	19	0	0	0	21	126	
Total Depreciation Expense		20,447												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		20,447	15,478	14	1,359	1,577	60	394	0	4	5	121	1,435	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**20,447**	**15,478**	**14**	**1,359**	**1,577**	**60**	**394**	**0**	**4**	**5**	**121**	**1,435**	

Met-Ed Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Amortization														
Amortization		-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Removal of Retained Riders		-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Eliminate Amort per IS		-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Storm Reserve Amortization		3,807												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	3,807	2,917	2	246	240	8	45	0	1	1	51	297	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3,807	2,917	2	246	240	8	45	0	1	1	51	297	
Extraordinary Storm Reserve Amort		1,280												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	1,280	981	1	83	81	3	15	0	0	0	17	100	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,280	981	1	83	81	3	15	0	0	0	17	100	
COVID-19 Reg Asset Amort		241												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	241	185	0	16	15	0	3	0	0	0	3	19	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		241	185	0	16	15	0	3	0	0	0	3	19	
Streetlight Reg Asset Amort		1,661												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	STLT-Direct	1,661	-	-	-	-	-	-	-	-	-	-	1,661	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,661	-	-	-	-	-	-	-	-	-	-	1,661	
Verizon Pole Attach Amort		3,659												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	3,659	2,804	2	237	230	7	43	0	1	1	49	285	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3,659	2,804	2	237	230	7	43	0	1	1	49	285	
Total Depreciation and Amortization		31,094												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		31,094	22,365	19	1,940	2,143	78	500	0	5	6	240	3,797	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**31,094**	**22,365**	**19**	**1,940**	**2,143**	**78**	**500**	**0**	**5**	**6**	**240**	**3,797**	

Met-Ed Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Taxes Other than Income														
Gross Receipt Taxes		3,162												DISTPLT-CS
- Demand	Revenues	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	Revenues	3,162	2,314	4	121	384	70	173	46	0	1	4	44	100%
- Commodity	Revenues	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3,162	2,314	4	121	384	70	173	46	0	1	4	44	
Payroll Taxes		356												LABOR-CS
- Demand	LABOR-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	LABOR-CS-C	356	297	0	23	20	1	3	0	0	0	1	12	100%
- Commodity	LABOR-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		356	297	0	23	20	1	3	0	0	0	1	12	
PURTA Taxes		264												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	264	202	0	17	17	1	3	0	0	0	4	21	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		264	202	0	17	17	1	3	0	0	0	4	21	
Real Estate Taxes		50												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	50	38	0	3	3	0	1	0	0	0	1	4	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		50	38	0	3	3	0	1	0	0	0	1	4	
Sales & Use Taxes		14												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	14	11	0	1	1	0	0	0	0	0	0	1	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		14	11	0	1	1	0	0	0	0	0	0	1	
Misc. Taxes		-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj, Payroll Taxes		-												LABOR-CS
- Demand	LABOR-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	LABOR-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	LABOR-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Other Taxes		-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Taxes Other than Income		3,846												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		3,846	2,862	4	165	425	72	180	46	0	1	9	81	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total Taxes Other than Income		3,846	2,862	4	165	425	72	180	46	0	1	9	81	
Total Operating Expenses		78,825												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		78,825	63,026	43	4,627	4,697	229	997	48	11	12	323	4,812	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		78,825	63,026	43	4,627	4,697	229	997	48	11	12	323	4,812	

Met-Ed Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
UTILITY PLANT				
Intangible Plant				
(301) Organization				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(302) Franchises and Consents				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(303) Intangible Plant				
- Demand	OpExp-SUB-D	OpExp-PRI-D	OpExp-SEC-D	OpExp-CS-D
- Customer	OpExp-SUB-C	OpExp-PRI-C	OpExp-SEC-C	OpExp-CS-C
- Commodity	OpExp-SUB-E	OpExp-PRI-E	OpExp-SEC-E	OpExp-CS-E
Total				
Distribution Plant				
(350) Transmission Land				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(352) Transmission Structures				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(353) Trans. Station Equipment				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(354) Trans. Towers & Fixtures				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(355) Trans. Poles & Fixtures				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(356) Trans. OH Conductors				
- Demand	NCP			
- Customer				
- Commodity				
Total				

Met-Ed Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
(357) Underground Conduit				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(358) Trans. UG Conductors				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(359) Trans. Roads				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(360) Land and Land Rights				
- Demand	DIST_364-368-SUB-D	DIST_364-368-PRI-D	DIST_364-368-SEC-D	DIST_364-368-CS-D
- Customer	DIST_364-368-SUB-C	DIST_364-368-PRI-C	DIST_364-368-SEC-C	DIST_364-368-CS-C
- Commodity	DIST_364-368-SUB-E	DIST_364-368-PRI-E	DIST_364-368-SEC-E	DIST_364-368-CS-E
Total				
(361) Structures and Improvements				
- Demand		NCP		
- Customer				
- Commodity				
Total				
(362) Station Equipment				
- Demand	NCP	NCP		
- Customer				
- Commodity				
Total				
(364) Poles, Towers & Fixtures				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	STLT-Direct
- Commodity				
Total				
(365) Overhead Conductors & Devices				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				
(366) Underground Conduit				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				

Met-Ed Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
(367) Underground Conductors & Device				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				
(368) Line Transformers				
- Demand		NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				
(369) Services				
- Demand				
- Customer				CUS-SEC
- Commodity				
Total				
(370) Meters				
- Demand				
- Customer				Meters
- Commodity				
Total				
(371) Customer Premises				
- Demand				
- Customer				OL-Direct
- Commodity				
Total				
(372) Leased Property Cust. Prem.				
- Demand				
- Customer				OL-Direct
- Commodity				
Total				
(373) Streetlight				
- Demand				
- Customer				STLT-Direct
- Commodity				
Total				
General Plant				
(389) Land				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(390) Structures				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(391) Office Equipment				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(392) Transportation				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				

Met-Ed Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
(393) Stores Equipment				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(394) Tools & Garage Equip.				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(395) Laboratory				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(396) Power Equipment				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(397) Communication Equipment				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(398) Misc. Equipment				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
ACCUMULATED DEPRECIATION				
Accumulated Depreciation				
(108-302) Franchise & Consents				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(108-303) Intangible Plant				
- Demand	OpExp-SUB-D	OpExp-PRI-D	OpExp-SEC-D	OpExp-CS-D
- Customer	OpExp-SUB-C	OpExp-PRI-C	OpExp-SEC-C	OpExp-CS-C
- Commodity	OpExp-SUB-E	OpExp-PRI-E	OpExp-SEC-E	OpExp-CS-E
Total				
(108-350) Transm Land				
- Demand	NCP	-	-	-
- Customer	-	-	-	-
- Commodity	-	-	-	-
Total				

Met-Ed Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
(108-352) Transm Structures				
- Demand	NCP	-	-	-
- Customer	-	-	-	-
- Commodity	-	-	-	-
Total				
(108-353) Transm Station Equipment				
- Demand	NCP	-	-	-
- Customer	-	-	-	-
- Commodity	-	-	-	-
Total				
(108-354) Transm Towers & Fixtures				
- Demand	NCP	-	-	-
- Customer	-	-	-	-
- Commodity	-	-	-	-
Total				
(108-355) Transm Poles & Fixtures				
- Demand	NCP	-	-	-
- Customer	-	-	-	-
- Commodity	-	-	-	-
Total				
(108-356) Transm OH Conductors				
- Demand	NCP	-	-	-
- Customer	-	-	-	-
- Commodity	-	-	-	-
Total				
(108-357) Transm Underground Conduit				
- Demand	NCP	-	-	-
- Customer	-	-	-	-
- Commodity	-	-	-	-
Total				
(108-358) Transm UG Conductors				
- Demand	NCP	-	-	-
- Customer	-	-	-	-
- Commodity	-	-	-	-
Total				
(108-359) Transm Roads				
- Demand	NCP	-	-	-
- Customer	-	-	-	-
- Commodity	-	-	-	-
Total				
(108-360) Land				
- Demand	DIST_364-368-SUB-D	DIST_364-368-PRI-D	DIST_364-368-SEC-D	DIST_364-368-CS-D
- Customer	DIST_364-368-SUB-C	DIST_364-368-PRI-C	DIST_364-368-SEC-C	DIST_364-368-CS-C
- Commodity	DIST_364-368-SUB-E	DIST_364-368-PRI-E	DIST_364-368-SEC-E	DIST_364-368-CS-E
Total				
(108-361) Structures				
- Demand		NCP		
- Customer				
- Commodity				
Total				
(108-362) Station Equip				
- Demand	NCP	NCP		
- Customer				
- Commodity				
Total				
(108-364) Poles				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	STLT-Direct
- Commodity				
Total				
(108-365) OH Conductors				
- Demand	NCP	NCP-PRI	NCP-SEC	-
- Customer		CUS-PRI	CUS-SEC	-
- Commodity		-	-	-

Met-Ed Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
Total				
(108-366) UG Conduit				
- Demand	NCP	NCP-PRI	NCP-SEC	-
- Customer		CUS-PRI	CUS-SEC	-
- Commodity		-	-	-
Total				
(108-367) UG Cond & Dev				
- Demand	NCP	NCP-PRI	NCP-SEC	-
- Customer		CUS-PRI	CUS-SEC	-
- Commodity		-	-	-
Total				
(108-368) Line Transformers				
- Demand	-	NCP-PRI	NCP-SEC	-
- Customer	-	CUS-PRI	CUS-SEC	-
- Commodity	-	-	-	-
Total				
(108-369) Services				
- Demand	-	-	-	-
- Customer	-	-	-	CUS-SEC
- Commodity	-	-	-	-
Total				
(108-370) Meters				
- Demand	-	-	-	-
- Customer	-	-	-	Meters
- Commodity	-	-	-	-
Total				
(108-371) Install on Cust Premise				
- Demand	-	-	-	-
- Customer	-	-	-	OL-Direct
- Commodity	-	-	-	-
Total				
(108-372) Leased Property Cust. Prem.				
- Demand	-	-	-	-
- Customer	-	-	-	OL-Direct
- Commodity	-	-	-	-
Total				
(108-373) Street Lighting				
- Demand	-	-	-	-
- Customer	-	-	-	STLT-Direct
- Commodity	-	-	-	-
Total				

Met-Ed Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
(108-389) Land & Land Rights				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(108-390) Struct & Impmnts -				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(108-391) Office Furn & Equip				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(108-392) Transportation Equip				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(108-393) Stores Equip				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(108-394) Tools, Shop & Garage Equip				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(108-395) Laboratory Equip				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(108-396) Power Operated Equip				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(108-397) Communication Equip				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(108-398) MISC Equip				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				

Met-Ed Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
OTHER RATE BASE ITEMS				
Other Rate Base Items				
Material & Supplies				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Cash Working Capital				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Deferred Storm Damage				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Customer Deposits				
- Demand				
- Customer				Deposits
- Commodity				
Total				
Customer Advances				
- Demand				
- Customer				CUS-RES
- Commodity				
Total				
ADIT				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Capitalized Pension and OPEB				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				

Met-Ed Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
OPERATIONS & MAINTENANCE EXPENSES				
Transmission Expenses				
Operations Expenses				
(560) Operating Supervision & Engineering				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(561) Load Dispatch				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(562) Station Expenses				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(563) Overhead Line Expenses				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(565) Transmission of Electricity by Others				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(566) Miscellaneous transmission expenses				
- Demand	NCP			
- Customer				
- Commodity				
Total				

Met-Ed Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
Maintenance Expense				
(568) Maintenance Supervision and Engineering				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(569) Maintenance of Structures				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(570) Maintenance of Station Equipment				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(571) Maintenance of Overhead Lines				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(572) Maintenance of miscellaneous distribution plant				
- Demand	NCP			
- Customer				
- Commodity				
Total				
Distribution Expenses				
Operations Expenses				
(580) Operation Supervision & Engineering				
- Demand	DistOpExp-SUB-D	DistOpExp-PRI-D	DistOpExp-SEC-D	DistOpExp-CS-D
- Customer	DistOpExp-SUB-C	DistOpExp-PRI-C	DistOpExp-SEC-C	DistOpExp-CS-C
- Commodity	DistOpExp-SUB-E	DistOpExp-PRI-E	DistOpExp-SEC-E	DistOpExp-CS-E
Total				
(581) Load Dispatching				
- Demand	NCP	NCP		
- Customer				
- Commodity				
Total				
(582) Station Expenses				
- Demand	NCP	NCP		
- Customer				
- Commodity				
Total				
(583) Overhead line expenses				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				
(584) Underground line expenses				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				

Met-Ed Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
(586) Meter expenses				
- Demand				
- Customer				Meters
- Commodity				
Total				
(588) Miscellaneous distribution expenses				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(589) Rents				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Maintenance Expense				
(590) Maintenance Supervision and Engineering				
- Demand	DistMtExp-SUB-D	DistMtExp-PRI-D	DistMtExp-SEC-D	DistMtExp-CS-D
- Customer	DistMtExp-SUB-C	DistMtExp-PRI-C	DistMtExp-SEC-C	DistMtExp-CS-C
- Commodity	DistMtExp-SUB-E	DistMtExp-PRI-E	DistMtExp-SEC-E	DistMtExp-CS-E
Total				
(591) Maintenance of Structures				
- Demand		NCP		
- Customer				
- Commodity				
Total				

Met-Ed Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
(592) Maintenance of Station Equipment				
- Demand	NCP	NCP		
- Customer				
- Commodity				
Total				
(593) Maintenance of Overhead Lines				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				
(594) Maintenance of underground lines				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				
(595) Maintenance of line transformers				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				
(596) Maintenance of street lighting and signal systems				
- Demand				
- Customer				STLT-Direct
- Commodity				
Total				
(597) Maintenance of meters				
- Demand				
- Customer				Meters
- Commodity				
Total				
(598) Maintenance of miscellaneous distribution plant				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				

Met-Ed Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
Customer Accounts				
(901) Supervision				
- Demand				CUSTACCLAB-CS-D
- Customer				CUSTACCLAB-CS-C
- Commodity				CUSTACCLAB-CS-E
Total				
(902) Meter Reading Expenses				
- Demand				
- Customer				MR-Exp
- Commodity				
Total				
(903) Collections & Records				
- Demand				
- Customer				ACC903
- Commodity				
Total				
(904) Uncollectables				
- Demand				
- Customer				Uncollectibles
- Commodity				
Total				
(905) Misc. Customer Accounts				
- Demand				
- Customer				CUS-TOT
- Commodity				
Total				
Customer Information				
(907) Supervision				
- Demand				
- Customer				CUS-TOT
- Commodity				
Total				
(908) Customer Information				
- Demand				
- Customer				ACC908
- Commodity				
Total				
(909) Advertising				
- Demand				
- Customer				CUS-SEC
- Commodity				
Total				
(910) Misc. Expense				
- Demand				
- Customer				ACC910
- Commodity				
Total				

Met-Ed Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
Sales				
(911) Sales Supervision				
- Demand				
- Customer				CUS-TOT
- Commodity				
Total				
(913) Advertising Expense				
- Demand				
- Customer				CUS-TOT
- Commodity				
Total				
Administrative & General Expense				
(920) Administrative and General Salaries				
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E
Total				
(921 Office Supplies				
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E
Total				
(922) Admin Expenses				
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E
Total				
(923) Outside Services				
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E
Total				
(924) Property Insurance				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				

Met-Ed Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
(925) Injury and Damages				
- Demand	DISTLAB-SUB-D	DISTLAB-PRI-D	DISTLAB-SEC-D	DISTLAB-CS-D
- Customer	DISTLAB-SUB-C	DISTLAB-PRI-C	DISTLAB-SEC-C	DISTLAB-CS-C
- Commodity	DISTLAB-SUB-E	DISTLAB-PRI-E	DISTLAB-SEC-E	DISTLAB-CS-E
Total				
(926) Pension and Benefits				
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E
Total				
(928) Regulatory Commission Expense				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(930.1) General Advertising				
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E
Total				
(903.2) Misc. Expense				
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E
Total				
(931) Misc. Rent				
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E
Total				
(935) Maint. Of General Plant				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(9XX) Open				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
DEPRECIATION EXPENSE				
Depreciation Expense				
(403-303) Intangible				
- Demand	OpExp-SUB-D	OpExp-PRI-D	OpExp-SEC-D	OpExp-CS-D
- Customer	OpExp-SUB-C	OpExp-PRI-C	OpExp-SEC-C	OpExp-CS-C
- Commodity	OpExp-SUB-E	OpExp-PRI-E	OpExp-SEC-E	OpExp-CS-E
Total				
(403-350) Transm Land				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
Total				

Met-Ed Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
(403-352) Transm Strucutres				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
Total				
(403-353) Transm Station Equipment				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
Total				
(403-354) Transm Towers & Fixtures				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
Total				
(403-355) Transm Poles & Fixtures				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
Total				
(403-356) Transm OH Conductors				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
Total				
(403-357) Transm UG Conduit				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
Total				
(403-358) Transm UG Conductors				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
Total				
(403-359) Transm Roads				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
Total				
(403-360) Land				
- Demand	DIST_364-368-SUB-D	DIST_364-368-PRI-D	DIST_364-368-SEC-D	DIST_364-368-CS-D
- Customer	DIST_364-368-SUB-C	DIST_364-368-PRI-C	DIST_364-368-SEC-C	DIST_364-368-CS-C
- Commodity	DIST_364-368-SUB-E	DIST_364-368-PRI-E	DIST_364-368-SEC-E	DIST_364-368-CS-E
Total				
(403-361) Structures				
- Demand		NCP		
- Customer				
- Commodity				
Total				

Met-Ed Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
(403-362) Station Equip				
- Demand	NCP	NCP		
- Customer				
- Commodity				
Total				
(403-364) Poles				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	STLT-Direct
- Commodity				
Total				
(403-365) OH Conductors				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				
(403-366) UG Conduit				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				

Met-Ed Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
(403-367) UG Conductors				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				
(403-368) Line Transformers				
- Demand		NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				
(403-369) Services				
- Demand				
- Customer				CUS-SEC
- Commodity				
Total				
(403-370) Meters				
- Demand				
- Customer				Meters
- Commodity				
Total				
(403-371) Install on Cust Premise				
- Demand				
- Customer				OL-Direct
- Commodity				
Total				
(403-372) Leased Property Cust. Prem.				
- Demand				
- Customer				OL-Direct
- Commodity				
Total				
(403-373) Streetlight				
- Demand				
- Customer				STLT-Direct
- Commodity				
Total				
(403-389) Land				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(403-390) Structures				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(403-391) Office Equipment				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(403-392) Transportation				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				

Met-Ed Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
(403-393) Stores Equip				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(403-394) Tools, Shop & Garage Equip				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(403-395) Laboratory Equip				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(403-396) Power Equipment				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(403-397) Communication Equip				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(403-398) Misc. Equip				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Amortization and Depletion of Utility Plant				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
IS Adj - Cost of Removal/Salvage				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
IS Adj - Average Net Salvage				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
IS Adj - Depreciation Expense				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				

Met-Ed Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
Amortization				
Amortization	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Demand	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Customer	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
- Commodity				
Total				
Removal of Retained Riders				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Eliminate Amort per IS				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Storm Reserve Amortization				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Extraordinary Storm Reserve Amort				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
COVID-19 Reg Asset Amort				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Streetlight Reg Asset Amort				
- Demand				
- Customer				STLT-Direct
- Commodity				
Total				
Verizon Pole Attach Amort				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				

Met-Ed Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
TAXES				
Taxes Other than Income				
Gross Receipt Taxes				
- Demand	Revenues	Revenues	Revenues	Revenues
- Customer	Revenues	Revenues	Revenues	Revenues
- Commodity	Revenues	Revenues	Revenues	Revenues
Total				
Payroll Taxes				
- Demand	LABOR-SUB-D	LABOR-PRI-D	LABOR-SEC-D	LABOR-CS-D
- Customer	LABOR-SUB-C	LABOR-PRI-C	LABOR-SEC-C	LABOR-CS-C
- Commodity	LABOR-SUB-E	LABOR-PRI-E	LABOR-SEC-E	LABOR-CS-E
Total				
PURTA Taxes				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Real Estate Taxes				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Sales & Use Taxes				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Misc. Taxes				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
IS Adj, Payroll Taxes				
- Demand	LABOR-SUB-D	LABOR-PRI-D	LABOR-SEC-D	LABOR-CS-D
- Customer	LABOR-SUB-C	LABOR-PRI-C	LABOR-SEC-C	LABOR-CS-C
- Commodity	LABOR-SUB-E	LABOR-PRI-E	LABOR-SEC-E	LABOR-CS-E
Total				
Other Taxes				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				

Met-Ed Rate District Allocation to Customer Classes CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
UTILITY PLANT				
Total Intangible Plant				
(301) Organization	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(302) Franchises and Consents	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(303) Intangible Plant	OpExp-SUB	OpExp-PRI	OpExp-SEC	OpExp-CS
Distribution Plant				
(350) Transmission Land	DEM			
(352) Transmission Structures	DEM			
(353) Trans. Station Equipment	DEM			
(354) Trans. Towers & Fixtures	DEM			
(355) Trans. Poles & Fixtures	DEM			
(356) Trans. OH Conductors	DEM			
(357) Underground Conduit	DEM			
(358) Trans. UG Conductors	DEM			
(359) Trans. Roads	DEM			
(360) Land and Land Rights	DIST_364-368-SUB	DIST_364-368-PRI	DIST_364-368-SEC	DIST_364-368-CS
(361) Structures and Improvements		DEM		
(362) Station Equipment	DEM	DEM		
(364) Poles, Towers & Fixtures	DEM	364P	364S	CUS
(365) Overhead Conductors & Devices	DEM	365P	365S	
(366) Underground Conduit	DEM	366P	366S	
(367) Underground Conductors & Device	DEM	367P	367S	
(368) Line Transformers	DEM	368P	368S	
(369) Services				CUS
(370) Meters				CUS
(371) Customer Premises				CUS
(372) Leased Property Cust. Prem.				CUS
(373) Streetlight				CUS

Met-Ed Rate District Allocation to Customer Classes CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
General Plant				
(389) Land	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(390) Structures	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(391) Office Equipment	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(392) Transportation	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(393) Stores Equipment	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(394) Tools & Garage Equip.	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(395) Laboratory	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(396) Power Equipment	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(397) Communication Equipment	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(398) Misc. Equipment	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS

Met-Ed Rate District Allocation to Customer Classes CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
ACCUMULATED DEPRECIATION				
Accumulated Depreciation				
(108-302) Franchise & Consents	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-303) Intangible Plant	OpExp-SUB	OpExp-PRI	OpExp-SEC	OpExp-CS
(108-350) Transm Land	DEM			
(108-352) Transm Structures	DEM			
(108-353) Transm Station Equipment	DEM			
(108-354) Transm Towers & Fixtures	DEM			
(108-355) Transm Poles & Fixtures	DEM			
(108-356) Transm OH Conductors	DEM			
(108-357) Transm Underground Conduit	DEM			
(108-358) Transm UG Conductors	DEM			
(108-359) Transm Roads	DEM			
(108-360) Land	DIST_364-368-SUB	DIST_364-368-PRI	DIST_364-368-SEC	DIST_364-368-CS
(108-361) Structures		DEM		
(108-362) Station Equip	DEM	DEM		
(108-364) Poles	DEM	364P	364S	CUS
(108-365) OH Conductors	DEM	365P	365S	
(108-366) UG Conduit	DEM	366P	366S	
(108-367) UG Cond & Dev	DEM	367P	367S	
(108-368) Line Transformers	DEM	368P	368S	
(108-369) Services				CUS
(108-370) Meters				CUS
(108-371) Install on Cust Premise				CUS
(108-372) Leased Property Cust. Prem.				CUS
(108-373) Street Lighting				CUS
(108-389) Land & Land Rights	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-390) Struct & Impmnts -	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-391) Office Furn & Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-392) Transportation Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-393) Stores Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-394) Tools, Shop & Garage Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-395) Laboratory Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-396) Power Operated Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-397) Communication Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-398) MISC Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS

Met-Ed Rate District Allocation to Customer Classes CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
OTHER RATE BASE ITEMS				
Other Rate Base Items				
Material & Supplies	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Cash Working Capital	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Deferred Storm Damage	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Customer Deposits				CUS
Customer Advances				CUS
ADIT	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Capitalized Pension and OPEB	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS

Met-Ed Rate District Allocation to Customer Classes CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
OPERATIONS & MAINTENANCE EXPENSES				
Transmission Expenses				
Operations Expenses				
(560) Operating Supervision & Engineering	DEM			
(561) Load Dispatch	DEM			
(562) Station Expenses	DEM			
(563) Overhead Line Expenses	DEM			
(565) Transmission of Electricity by Others	DEM			
(566) Miscellaneous transmission expenses	DEM			
Maintenance Expense				
(568) Maintenance Supervision and Engineering	DEM			
(569) Maintenance of Structures	DEM			
(570) Maintenance of Station Equipment	DEM			
(571) Maintenance of Overhead Lines	DEM			
(572) Maintenance of miscellaneous distribution	DEM			
Distribution Expenses				
Operations Expenses				
(580) Operation Supervision & Engineering	DistOpExp-SUB	DistOpExp-PRI	DistOpExp-SEC	DistOpExp-CS
(581) Load Dispatching	DEM	DEM		
(582) Station Expenses	DEM	DEM		
(583) Overhead line expenses	DEM	365P	365S	
(584) Underground line expenses	DEM	367P	367S	
(586) Meter expenses				CUS
(588) Miscellaneous distribution expenses	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(589) Rents	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Maintenance Expense				
(590) Maintenance Supervision and Engineering	DistMtExp-SUB	DistMtExp-PRI	DistMtExp-SEC	DistMtExp-CS
(591) Maintenance of Structures	DEM	DEM		
(592) Maintenance of Station Equipment	DEM	DEM		
(593) Maintenance of Overhead Lines	DEM	365P	365S	
(594) Maintenance of underground lines	DEM	367P	367S	
(595) Maintenance of line transformers	DEM	368P	368S	
(596) Maintenance of street lighting and signal systems				CUS
(597) Maintenance of meters				CUS
(598) Maintenance of miscellaneous distribution	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS

Met-Ed Rate District Allocation to Customer Classes CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
Customer Accounts				
(901) Supervision				CUS
(902) Meter Reading Expenses				CUS
(903) Collections & Records				CUS
(904) Uncollectables				CUS
(905) Misc. Customer Accounts				CUS
(903) Collections & Records				
(907) Supervision				CUS
(908) Customer Information				CUS
(909) Advertising				CUS
(910) Misc. Expense				CUS
Sales				
(911) Sales Supervision				CUS
(913) Advertising Expense				CUS
Administrative & General Expense				
(920) Administrative and General Salaries	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(921 Office Supplies	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(922) Admin Expenses	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(923) Outside Services	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(924) Property Insurance	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(925) Injury and Damages	DISTLAB-SUB	DISTLAB-PRI	DISTLAB-SEC	DISTLAB-CS
(926) Pension and Benefits	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(928) Regulatory Commission Expense	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(930.1) General Advertising	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(903.2) Misc. Expense	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(931) Misc. Rent	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(935) Maint. Of General Plant	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(9XX) Open	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS

Met-Ed Rate District Allocation to Customer Classes CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
DEPRECIATION EXPENSE				
Depreciation Expense				
(403-303) Intangible	OpExp-SUB	OpExp-PRI	OpExp-SEC	OpExp-CS
(403-350) Transm Land	DEM			
(403-352) Transm Strucutres	DEM			
(403-353) Transm Station Equipment	DEM			
(403-354) Transm Towers & Fixtures	DEM			
(403-355) Transm Poles & Fixtures	DEM			
(403-356) Transm OH Conductors	DEM			
(403-357) Transm UG Conduit	DEM			
(403-358) Transm UG Conductors	DEM			
(403-359) Transm Roads	DEM			
(403-360) Land	DIST_364-368-SUB	DIST_364-368-PRI	DIST_364-368-SEC	DIST_364-368-CS
(403-361) Structures		DEM		
(403-362) Station Equip	DEM	DEM		
(403-364) Poles	DEM	364P	364S	CUS
(403-365) OH Conductors	DEM	365P	365S	
(403-366) UG Conduit	DEM	366P	366S	
(403-367) UG Conductors	DEM	367P	367S	
(403-368) Line Transformers	DEM	368P	368S	
(403-369) Services				CUS
(403-370) Meters				CUS
(403-371) Install on Cust Premise				CUS
(403-372) Leased Property Cust. Prem.				CUS
(403-373) Streetlight				CUS
(403-389) Land	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-390) Structures	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-391) Office Equipment	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-392) Transportation	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-393) Stores Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-394) Tools, Shop & Garage Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-395) Laboratory Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-396) Power Equipment	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-397) Communication Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-398) Misc. Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Amortization and Depletion of Utility Plant	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
IS Adj - Cost of Removal/Salvage	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
IS Adj - Average Net Salvage	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
IS Adj - Depreciation Expense	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS

Met-Ed Rate District Allocation to Customer Classes CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
Amortization Expenses				
Amortization	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Removal of Retained Riders	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Eliminate Amort per IS	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Storm Reserve Amortization	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Extraordinary Storm Reserve Amort	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
COVID-19 Reg Asset Amort	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Streetlight Reg Asset Amort				CUS
Verizon Pole Attach Amort	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
TAXES				
Taxes Other than Income				
Gross Receipt Taxes	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Payroll Taxes	LABOR-SUB	LABOR-PRI	LABOR-SEC	LABOR-CS
PURTA Taxes	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Real Estate Taxes	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Sales & Use Taxes	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Misc. Taxes	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
IS Adj, Payroll Taxes	LABOR-SUB	LABOR-PRI	LABOR-SEC	LABOR-CS
Other Taxes	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS

Met-Ed Rate District Summary of Allocators			Residential Service	General Service Volunteer	General Service Small	General Service Medium	General Service Large	General Service Primary	Transmission Power	Borderline Service	Municipal Service	Outdoor Lighting	Street Lighting Service
	Description	Total Company	R	GSV	GSS	GSM	GSL	GP	TP	BRD	MS	POL	STLT
External Allocators													
STLT-Direct	Direct to Street Lighting	100.00%											100.0%
OL-Direct	Direct to Area Lighting	100.00%										100.0%	
Revenues	Tariff Revenue Allocator	100.00%	73.2%	0.1%	3.8%	12.2%	2.2%	5.5%	1.5%	0.0%	0.0%	0.1%	1.4%
CUS-RES	Customers - Residential	100.00%	100.0%	0.0%									
CUS-PRI	Number of Customers at Primary Level	100.00%	0.0%	0.0%	0.0%	5.0%	0.8%	90.4%	3.1%	0.3%	0.0%	0.0%	0.3%
CUS-SEC	Number of Customers at Secondary Level	100.00%	88.1%	0.0%	6.9%	4.6%	0.1%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%
CUS-TOT	Customers - Total	100.00%	88.2%	0.0%	6.9%	4.4%	0.1%	0.1%	0.0%	0.0%	0.0%	0.1%	0.1%
NCP	Max NCP	100.00%	46.6%	0.1%	1.2%	20.5%	7.0%	17.6%	6.6%	0.0%	0.0%	0.1%	0.3%
NCP-PRI	NCP Demand Pri	100.00%	0.0%	0.0%	0.0%	0.2%	0.8%	71.6%	27.4%	0.0%	0.0%	0.0%	0.0%
NCP-SEC	NCP Demand Sec	100.00%	60.6%	0.1%	1.5%	26.6%	8.9%	1.4%	0.3%	0.0%	0.1%	0.1%	0.4%
Deposits	Customer Deposits	100.00%	48.7%	0.1%	4.8%	31.3%	3.8%	9.5%	1.9%	0.0%	0.0%	0.0%	0.0%
ACC903	Account 903 Expenses (incl. CC Fees)	100.00%	90.0%	0.0%	5.9%	3.7%	0.1%	0.1%	0.0%	0.0%	0.0%	0.1%	0.1%
ACC908	Account 908 Expenses (incl. EV Rebates)	100.00%	83.6%	0.1%	9.6%	6.1%	0.1%	0.1%	0.0%	0.0%	0.0%	0.2%	0.1%
ACC910	Account 910 Expenses (incl. LI Outreach)	100.00%	88.7%	0.0%	6.6%	4.2%	0.1%	0.1%	0.0%	0.0%	0.0%	0.1%	0.1%
Meters	Meter Plant	100.00%	79.0%	0.1%	7.4%	10.1%	0.4%	3.0%	0.0%	0.0%	0.0%	0.0%	0.0%
MR-Exp	Meter Reading Expense	100.00%	88.2%	0.0%	6.9%	4.4%	0.1%	0.1%	0.0%	0.0%	0.0%	0.1%	0.1%
Uncollectibles	Uncollectibles	100.00%	95.1%	0.0%	0.7%	2.4%	0.4%	1.1%		0.0%	0.0%	0.0%	0.3%

Met-Ed Rate District Summary of Allocators Description	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT
Internal Allocators												
TOTPLT-SUB-D	100.00%	46.55%	0.08%	1.17%	20.47%	7.03%	17.64%	6.60%	0.01%	0.04%	0.06%	0.34%
TOTPLT-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTPLT-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTPLT-PRI-D	100.00%	44.93%	0.08%	1.13%	19.77%	6.81%	19.53%	7.33%	0.01%	0.04%	0.05%	0.33%
TOTPLT-PRI-C	100.00%	0.00%	0.00%	0.00%	5.04%	0.81%	90.41%	3.09%	0.33%	0.00%	0.00%	0.33%
TOTPLT-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTPLT-SEC-D	100.00%	60.55%	0.11%	1.50%	26.56%	8.91%	1.44%	0.35%	0.01%	0.05%	0.07%	0.44%
TOTPLT-SEC-C	100.00%	88.14%	0.04%	6.91%	4.58%	0.07%	0.00%	0.00%	0.01%	0.01%	0.13%	0.10%
TOTPLT-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTPLT-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTPLT-CS-C	100.00%	77.18%	0.06%	6.42%	6.21%	0.20%	1.15%	0.00%	0.02%	0.02%	1.27%	7.48%
TOTPLT-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPLT-SUB-D	100.00%	46.55%	0.08%	1.17%	20.47%	7.03%	17.64%	6.60%	0.01%	0.04%	0.06%	0.34%
DISTPLT-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPLT-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPLT-PRI-D	100.00%	44.93%	0.08%	1.13%	19.76%	6.81%	19.53%	7.33%	0.01%	0.04%	0.05%	0.33%
DISTPLT-PRI-C	100.00%	0.00%	0.00%	0.00%	5.04%	0.81%	90.41%	3.09%	0.33%	0.00%	0.00%	0.33%
DISTPLT-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPLT-SEC-D	100.00%	60.55%	0.11%	1.50%	26.56%	8.91%	1.44%	0.35%	0.01%	0.05%	0.07%	0.44%
DISTPLT-SEC-C	100.00%	88.14%	0.04%	6.91%	4.58%	0.07%	0.00%	0.00%	0.01%	0.01%	0.13%	0.10%
DISTPLT-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPLT-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPLT-CS-C	100.00%	76.64%	0.06%	6.47%	6.30%	0.20%	1.17%	0.00%	0.02%	0.02%	1.33%	7.80%
DISTPLT-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DIST_364-368-SUB-D	100.00%	46.55%	0.08%	1.17%	20.47%	7.03%	17.64%	6.60%	0.01%	0.04%	0.06%	0.34%
DIST_364-368-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DIST_364-368-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DIST_364-368-PRI-D	100.00%	0.00%	0.00%	0.00%	0.23%	0.80%	71.56%	27.41%	0.00%	0.00%	0.00%	0.00%
DIST_364-368-PRI-C	100.00%	0.00%	0.00%	0.00%	5.04%	0.81%	90.41%	3.09%	0.33%	0.00%	0.00%	0.33%
DIST_364-368-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DIST_364-368-SEC-D	100.00%	60.55%	0.11%	1.50%	26.56%	8.91%	1.44%	0.35%	0.01%	0.05%	0.07%	0.44%
DIST_364-368-SEC-C	100.00%	88.14%	0.04%	6.91%	4.58%	0.07%	0.00%	0.00%	0.01%	0.01%	0.13%	0.10%
DIST_364-368-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DIST_364-368-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DIST_364-368-CS-C	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
DIST_364-368-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABOR-SUB-D	100.00%	46.55%	0.08%	1.17%	20.47%	7.03%	17.64%	6.60%	0.01%	0.04%	0.06%	0.34%
LABOR-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABOR-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABOR-PRI-D	100.00%	45.70%	0.08%	1.14%	20.10%	6.92%	18.64%	6.98%	0.01%	0.04%	0.05%	0.34%
LABOR-PRI-C	100.00%	0.00%	0.00%	0.00%	5.04%	0.81%	90.41%	3.09%	0.33%	0.00%	0.00%	0.33%
LABOR-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Met-Ed Rate District Summary of Allocators Description	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT
LABOR-SEC-D	100.00%	60.55%	0.11%	1.50%	26.56%	8.91%	1.44%	0.35%	0.01%	0.05%	0.07%	0.44%
LABOR-SEC-C	100.00%	88.14%	0.04%	6.91%	4.58%	0.07%	0.00%	0.00%	0.01%	0.01%	0.13%	0.10%
LABOR-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABOR-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABOR-CS-C	100.00%	83.38%	0.05%	6.36%	5.54%	0.16%	0.89%	0.00%	0.01%	0.01%	0.21%	3.38%
LABOR-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTLAB-SUB-D	100.00%	46.55%	0.08%	1.17%	20.47%	7.03%	17.64%	6.60%	0.01%	0.04%	0.06%	0.34%
DISTLAB-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTLAB-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTLAB-PRI-D	100.00%	45.70%	0.08%	1.14%	20.10%	6.92%	18.63%	6.98%	0.01%	0.04%	0.05%	0.34%
DISTLAB-PRI-C	100.00%	0.00%	0.00%	0.00%	5.04%	0.81%	90.41%	3.09%	0.33%	0.00%	0.00%	0.33%
DISTLAB-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTLAB-SEC-D	100.00%	60.55%	0.11%	1.50%	26.56%	8.91%	1.44%	0.35%	0.01%	0.05%	0.07%	0.44%
DISTLAB-SEC-C	100.00%	88.14%	0.04%	6.91%	4.58%	0.07%	0.00%	0.00%	0.01%	0.01%	0.13%	0.10%
DISTLAB-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTLAB-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTLAB-CS-C	100.00%	72.69%	0.07%	6.61%	8.36%	0.34%	2.32%	0.00%	0.02%	0.02%	0.35%	9.23%
DISTLAB-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTACCLAB-SUB-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTACCLAB-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTACCLAB-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTACCLAB-PRI-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTACCLAB-PRI-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTACCLAB-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTACCLAB-SEC-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTACCLAB-SEC-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTACCLAB-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTACCLAB-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTACCLAB-CS-C	100.00%	89.90%	0.04%	5.92%	3.78%	0.06%	0.08%	0.00%	0.01%	0.01%	0.11%	0.09%
CUSTACCLAB-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTINFOLAB-SUB-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTINFOLAB-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTINFOLAB-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTINFOLAB-PRI-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTINFOLAB-PRI-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTINFOLAB-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTINFOLAB-SEC-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTINFOLAB-SEC-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTINFOLAB-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTINFOLAB-CS-D	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTINFOLAB-CS-C	0.00%	88.58%	0.04%	6.69%	4.27%	0.06%	0.09%	0.01%	0.01%	0.01%	0.13%	0.10%
CUSTINFOLAB-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
NONAGLAB-SUB-D	100.00%	46.55%	0.08%	1.17%	20.47%	7.03%	17.64%	6.60%	0.01%	0.04%	0.06%	0.34%
NONAGLAB-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
NONAGLAB-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
NONAGLAB-PRI-D	100.00%	45.70%	0.08%	1.14%	20.10%	6.92%	18.63%	6.98%	0.01%	0.04%	0.05%	0.34%
NONAGLAB-PRI-C	100.00%	0.00%	0.00%	0.00%	5.04%	0.81%	90.41%	3.09%	0.33%	0.00%	0.00%	0.33%
NONAGLAB-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Met-Ed Rate District Summary of Allocators Description	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT
NONAGLAB-SEC-D	100.00%	60.55%	0.11%	1.50%	26.56%	8.91%	1.44%	0.35%	0.01%	0.05%	0.07%	0.44%
NONAGLAB-SEC-C	100.00%	88.14%	0.04%	6.91%	4.58%	0.07%	0.00%	0.00%	0.01%	0.01%	0.13%	0.10%
NONAGLAB-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
NONAGLAB-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
NONAGLAB-CS-C	100.00%	83.42%	0.05%	6.35%	5.54%	0.16%	0.88%	0.00%	0.01%	0.01%	0.20%	3.36%
NONAGLAB-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistOpExp-SUB-D	100.00%	46.55%	0.08%	1.17%	20.47%	7.03%	17.64%	6.60%	0.01%	0.04%	0.06%	0.34%
DistOpExp-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistOpExp-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistOpExp-PRI-D	100.00%	46.48%	0.08%	1.16%	20.44%	7.02%	17.72%	6.63%	0.01%	0.04%	0.06%	0.34%
DistOpExp-PRI-C	100.00%	0.00%	0.00%	0.00%	5.04%	0.81%	90.41%	3.09%	0.33%	0.00%	0.00%	0.33%
DistOpExp-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistOpExp-SEC-D	100.00%	60.55%	0.11%	1.50%	26.56%	8.91%	1.44%	0.35%	0.01%	0.05%	0.07%	0.44%
DistOpExp-SEC-C	100.00%	88.14%	0.04%	6.91%	4.58%	0.07%	0.00%	0.00%	0.01%	0.01%	0.13%	0.10%
DistOpExp-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistOpExp-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistOpExp-CS-C	100.00%	78.97%	0.09%	7.37%	10.07%	0.43%	3.01%	0.00%	0.02%	0.03%	0.00%	0.00%
DistOpExp-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistMtExp-SUB-D	100.00%	46.55%	0.08%	1.17%	20.47%	7.03%	17.64%	6.60%	0.01%	0.04%	0.06%	0.34%
DistMtExp-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistMtExp-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistMtExp-PRI-D	100.00%	44.76%	0.08%	1.12%	19.69%	6.79%	19.72%	7.40%	0.01%	0.04%	0.05%	0.33%
DistMtExp-PRI-C	100.00%	0.00%	0.00%	0.00%	5.04%	0.81%	90.41%	3.09%	0.33%	0.00%	0.00%	0.33%
DistMtExp-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistMtExp-SEC-D	100.00%	60.55%	0.11%	1.50%	26.56%	8.91%	1.44%	0.35%	0.01%	0.05%	0.07%	0.44%
DistMtExp-SEC-C	100.00%	88.14%	0.04%	6.91%	4.58%	0.07%	0.00%	0.00%	0.01%	0.01%	0.13%	0.10%
DistMtExp-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistMtExp-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistMtExp-CS-C	100.00%	67.73%	0.08%	6.32%	8.63%	0.37%	2.59%	0.00%	0.02%	0.03%	0.00%	14.24%
DistMtExp-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OpExp-SUB-D	100.00%	46.55%	0.08%	1.17%	20.47%	7.03%	17.64%	6.60%	0.01%	0.04%	0.06%	0.34%
OpExp-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OpExp-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OpExp-PRI-D	100.00%	45.10%	0.08%	1.13%	19.84%	6.84%	19.32%	7.25%	0.01%	0.04%	0.05%	0.33%
OpExp-PRI-C	100.00%	0.00%	0.00%	0.00%	5.04%	0.81%	90.41%	3.09%	0.33%	0.00%	0.00%	0.33%
OpExp-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OpExp-SEC-D	100.00%	60.55%	0.11%	1.50%	26.56%	8.91%	1.44%	0.35%	0.01%	0.05%	0.07%	0.44%
OpExp-SEC-C	100.00%	88.14%	0.04%	6.91%	4.58%	0.07%	0.00%	0.00%	0.01%	0.01%	0.13%	0.10%
OpExp-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OpExp-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OpExp-CS-C	100.00%	87.15%	0.04%	5.54%	4.60%	0.18%	0.66%	0.00%	0.01%	0.01%	0.15%	1.65%
OpExp-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Met-Ed Rate District
Summary of Classifiers

Classifier Description	Classifier Code	Total	- Demand	- Customer	- Commodity
External Classifiers					
Common					
Customer Factor	CUS	100.00%	0.00%	100.00%	0.00%
Demand Factor	DEM	100.00%	100.00%	0.00%	0.00%
Commodity Factor	COM	100.00%	0.00%	0.00%	100.00%
364 Primary Classifier	364P	100.00%	27.88%	72.12%	0.00%
364 Secondary Classifier	364S	100.00%	27.88%	72.12%	0.00%
365 Primary Classifier	365P	100.00%	4.88%	95.12%	0.00%
365 Secondary Classifier	365S	100.00%	4.88%	95.12%	0.00%
366 Primary Classifier	366P	100.00%	100.00%	0.00%	0.00%
366 Secondary Classifier	366S	100.00%	100.00%	0.00%	0.00%
367 Primary Classifier	367P	100.00%	6.82%	93.18%	0.00%
367 Secondary Classifier	367S	100.00%	6.82%	93.18%	0.00%
368 Primary Classifier	368P	100.00%	45.49%	54.51%	0.00%
368 Secondary Classifier	368S	100.00%	45.49%	54.51%	0.00%

Met-Ed Rate District Summary of Classifiers Classifier Description	Classifier Code	Total	- Demand	- Customer	- Commodity
Internal Classifiers - Derivation and Supporting Data					
TOTPLT					
Total Plant Subtransmission	TOTPLT-SUB	100.00%	100.00%	0.00%	0.00%
Total Plant Primary	TOTPLT-PRI	100.00%	83.25%	16.75%	0.00%
Total Plant Secondary	TOTPLT-SEC	100.00%	20.07%	79.93%	0.00%
Total Plant Customer	TOTPLT-CS	100.00%	0.00%	100.00%	0.00%
DISTPLT					
Dist. Plant Subtransmission	DISTPLT-SUB	100.00%	100.00%	0.00%	0.00%
Dist. Plant Primary	DISTPLT-PRI	100.00%	83.62%	16.38%	0.00%
Dist. Plant Secondary	DISTPLT-SEC	100.00%	20.45%	79.55%	0.00%
Dist. Plant Customer	DISTPLT-CS	100.00%	0.00%	100.00%	0.00%
DISTPLT_364-368					
Acct. 364-368 Subtransmission	DIST_364-368-SUB	100.00%	100.00%	0.00%	0.00%
Acct. 364-368 Primary	DIST_364-368-PRI	100.00%	15.14%	84.86%	0.00%
Acct. 364-368 Secondary	DIST_364-368-SEC	100.00%	20.45%	79.55%	0.00%
Acct. 364-368 Customer	DIST_364-368-CS	100.00%	0.00%	100.00%	0.00%
LABOR					
Labor Subtransmission	LABOR-SUB	100.00%	100.00%	0.00%	0.00%
LABOR Primary	LABOR-PRI	100.00%	78.32%	21.68%	0.00%
LABOR Secondary	LABOR-SEC	100.00%	7.69%	92.31%	0.00%
LABOR Customer	LABOR-CS	100.00%	0.00%	100.00%	0.00%

Met-Ed Rate District
Summary of Classifiers

Classifier Description	Classifier Code	Total	- Demand	- Customer	- Commodity
Dist Labor					
Dist Labor Subtransmission	DISTLAB-SUB	100.00%	100.00%	0.00%	0.00%
Dist Labor Primary	DISTLAB-PRI	100.00%	78.27%	21.73%	0.00%
Dist Labor Secondary	DISTLAB-SEC	100.00%	7.56%	92.44%	0.00%
Dist Labor Customer	DISTLAB-CS	100.00%	0.00%	100.00%	0.00%
Cust Accts Labor					
CA Labor Subtransmission	CUSTACCLAB-SUB	0.00%	0.00%	0.00%	0.00%
CA Labor Primary	CUSTACCLAB-PRI	0.00%	0.00%	0.00%	0.00%
CA Labor Secondary	CUSTACCLAB-SEC	0.00%	0.00%	0.00%	0.00%
CA Labor Customer	CUSTACCLAB-CS	100.00%	0.00%	100.00%	0.00%
Cust Info Labor					
CI Labor Subtransmission	CUSTINFOLAB-SUB	0.00%	0.00%	0.00%	0.00%
CI Labor Primary	CUSTINFOLAB-PRI	0.00%	0.00%	0.00%	0.00%
CI Labor Secondary	CUSTINFOLAB-SEC	0.00%	0.00%	0.00%	0.00%
CI Labor Customer	CUSTINFOLAB-CS	100.00%	0.00%	100.00%	0.00%
Dist+Cust Labor					
Dist+Cust Labor Subtransmission	NONAGLAB-SUB	100.00%	100.00%	0.00%	0.00%
Dist+Cust Labor Primary	NONAGLAB-PRI	100.00%	78.27%	21.73%	0.00%
Dist+Cust Labor Secondary	NONAGLAB-SEC	100.00%	7.56%	92.44%	0.00%
Dist+Cust Labor Customer	NONAGLAB-CS	100.00%	0.00%	100.00%	0.00%
DistOpExp					
DistOpExp Subtransmission	DistOpExp-SUB	100.00%	100.00%	0.00%	0.00%
DistOpExp Primary	DistOpExp-PRI	100.00%	97.20%	2.80%	0.00%
DistOpExp Secondary	DistOpExp-SEC	100.00%	4.88%	95.12%	0.00%
DistOpExp Customer	DistOpExp-CS	100.00%	0.00%	100.00%	0.00%
DistMtExp					
DistMtExp Subtransmission	DistMtExp-SUB	100.00%	100.00%	0.00%	0.00%
DistMtExp Primary	DistMtExp-PRI	100.00%	57.16%	42.84%	0.00%
DistMtExp Secondary	DistMtExp-SEC	100.00%	4.96%	95.04%	0.00%
DistMtExp Customer	DistMtExp-CS	100.00%	0.00%	100.00%	0.00%
Operating Expenses					
Operating Expenses Subtransmission	OpExp-SUB	100.00%	100.00%	0.00%	0.00%
Operating Expenses Primary	OpExp-PRI	100.00%	65.34%	34.66%	0.00%
Operating Expenses Secondary	OpExp-SEC	100.00%	6.34%	93.66%	0.00%
Operating Expenses Customer	OpExp-CS	100.00%	0.00%	100.00%	0.00%

Met-Ed Rate District Functional Factors	Code	Total	Subtransmission	Primary	Secondary	Customer Service
EXTERNAL FUNCTIONAL FACTORS						
Customer Service Only	CUSTSERVICE	100.0%	0.0%	0.0%	0.0%	100.0%
Primary Distribution Only	PRIMARY	100.0%	0.0%	100.0%	0.0%	0.0%
Secondary Distribution Only	SECONDARY	100.0%	0.0%	0.0%	100.0%	0.0%
Subtransmission Only	SUBTRANSMISSION	100.0%	100.0%	0.0%	0.0%	0.0%
Account 362 Station Equipment (Plant)	ACC362-PLT	100.0%	3.4%	96.6%	0.0%	0.0%
Account 364 Poles, Towers & Fixtures (Plant)	ACC364-PLT	100.0%	0.6%	5.4%	92.5%	1.5%
Account 365 Overhead Conductors & Devices (Plant)	ACC365-PLT	100.0%	0.2%	5.0%	94.8%	0.0%
Account 366 Underground Conduit (Plant)	ACC366-PLT	100.0%	0.0%	3.9%	96.1%	0.0%
Account 367 Underground Conductors & Device (Plan	ACC367-PLT	100.0%	0.5%	0.3%	99.3%	0.0%
Account 362 Station Equipment (A/D)	ACC362-AD	100.0%	0.8%	99.2%	0.0%	0.0%
Account 364 Poles, Towers & Fixtures (A/D)	ACC364-AD	100.0%	0.3%	5.5%	92.8%	1.5%
Account 365 Overhead Conductors & Devices (A/D)	ACC365-AD	100.0%	0.5%	5.0%	94.4%	0.0%
Account 366 Underground Conduit (A/D)	ACC366-AD	100.0%	0.0%	3.9%	96.1%	0.0%
Account 367 Underground Conductors & Device (A/D	ACC367-AD	100.0%	0.4%	0.3%	99.4%	0.0%
INTERNAL FUNCTIONAL FACTORS						
Rate Base Factor	RB	100.0%	1.3%	13.7%	78.0%	7.1%
Total Distribution Plant Factor	DISTPLT	100.0%	1.5%	13.6%	73.5%	11.4%
Total Distribution 364-368 Factor	DISTPLT_364-368	100.0%	0.3%	3.4%	96.0%	0.3%
Total Utility Plant Factor	TOTPLT	100.0%	1.5%	13.5%	73.4%	11.7%
Total General Plant Factor	GENPLT	100.0%	1.5%	13.6%	73.5%	11.4%
Distribution Operating Expenses Factor	DISTOPEXP	100.0%	0.1%	44.6%	24.6%	30.8%
Distribution Maintenance Expenses Factor	DISTMTEXP	100.0%	0.2%	9.9%	87.4%	2.4%
Distribution Expenses Factor	DISTEXP	100.0%	0.2%	10.7%	86.0%	3.1%
Labor Expenses	LABOR	100.0%	0.9%	13.8%	67.0%	18.3%
Dist Labor Expenses	DISTLAB	100.0%	0.4%	15.7%	76.4%	7.5%
Customer Labor Expenses	CUSTLAB	100.0%	0.0%	0.0%	0.0%	100.0%
A&G Labor Expenses	AGLAB	100.0%	1.2%	13.7%	71.8%	13.3%
Non-A&G Labor Expenses	NONAGLAB	100.0%	0.3%	13.8%	67.3%	18.5%
Total Operating Expenses excl. A&G Factor	OPEXP	100.0%	0.6%	9.4%	69.0%	21.1%

Met-Ed Rate District Functional Factors	Code	Total	Subtransmission	Primary	Secondary	Customer Service
INTERNAL FUNCTIONAL FACTORS DERIVATION						
Total Distribution Plant		3,377,410	50,023	458,758	2,482,352	386,278
Total Distribution Plant Factor	DISTPLT	100.0%	1.5%	13.6%	73.5%	11.4%
Total Distribution 364-368		2,554,086	7,069	87,443	2,450,738	8,836
Total Distribution 364-368 Factor	DISTPLT_364-368	100.0%	0.3%	3.4%	96.0%	0.3%
Total General Plant		218,720	3,239	29,709	160,756	25,015
Total General Plant Factor	GENPLT	100.0%	1.5%	13.6%	73.5%	11.4%
Total Utility Plant		3,701,466	53,882	498,355	2,715,785	433,444
Total Utility Plant Factor	TOTPLT	100.0%	1.5%	13.5%	73.4%	11.7%
Distribution Operating Expenses		2,522	1	1,124	621	775
Distribution Operating Expenses Factor	DISTOPEXP	100.0%	0.1%	44.6%	24.6%	30.8%
Distribution Maintenance Expenses		110,690	207	11,009	96,771	2,703
Distribution Maintenance Expenses Factor	DISTMTEXP	100.0%	0.2%	9.9%	87.4%	2.4%
Distribution Expense		113,212	208	12,133	97,393	3,479
Distribution Expense Factor	DISTEXP	100.0%	0.2%	10.7%	86.0%	3.1%
Total Operating Expenses excl. A&G		156,315	916	14,656	107,832	32,910
Total Operating Expenses excl. A&G Factor	OPEXP	100.0%	0.6%	9.4%	69.0%	21.1%

Met-Ed Rate District
Billing Determinants
Test Period 12 Months Ended December 2025

Schedule	Normalized kWh	kWh %	Customers	%
R	5,857,567,027	41.5%	525,508	88.2%
GSV	10,064,727	0.1%	252	0.0%
GSS	151,865,272	1.1%	41,202	6.9%
GSM	2,610,563,574	18.5%	26,308	4.4%
GSL	862,656,896	6.1%	399	0.1%
GP	2,723,839,928	19.3%	582	0.1%
TP	1,848,231,542	13.1%	33	0.0%
BRD	1,092,299	0.0%	70	0.0%
MS	4,347,594	0.0%	55	0.0%
POL	4,007,790	0.0%	783	0.1%
STLT	25,935,220	0.2%	610	0.1%
Total	**14,100,171,868**	**100.00%**	**595,801**	**100.00%**

Penelec Rate District COSS Summary	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT
Current Delivery Service Rates												
Rate base	$ 2,269,068	$ 1,622,801	$ 2,684	$ 160,963	$ 240,924	$ 54,900	$ 84,665	$ 41,142	$ 535	$ 2,265	$ 9,097	$ 49,091
Net operating income	$ 96,325	$ 55,970	$ 437	$ (3,814)	$ 30,005	$ 8,243	$ 5,630	$ 2,870	$ (43)	$ 418	$ 812	$ (4,203)
Rate of return	4.25%	3.45%	16.28%	-2.37%	12.45%	15.01%	6.65%	6.97%	-8.03%	18.46%	8.93%	-8.56%
Relative rate of return	100%	81%	384%	-56%	293%	354%	157%	164%	-189%	435%	210%	-202%
Revenues	$ 496,804	$ 339,982	$ 1,030	$ 20,468	$ 75,866	$ 17,910	$ 20,181	$ 9,348	$ 17	$ 870	$ 3,463	$ 7,669
Test Period Usage (MWh)	12,517,554	4,312,760	13,948	202,621	2,897,971	919,326	1,495,019	2,608,661	313	23,932	11,027	31,976
Revenue per MWh	$ 0.04	$ 0.08	$ 0.07	$ 0.10	$ 0.03	$ 0.02	$ 0.01	$ 0.00	$ 0.06	$ 0.04	$ 0.31	$ 0.24
Revenues at Equalized Rates of Return												
Rate of return	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%
Revenue required	$ 629,767	$ 452,587	$ 750	$ 44,296	$ 63,173	$ 13,096	$ 22,370	$ 10,220	$ 138	$ 566	$ 3,434	$ 19,136
Revenue deficiency	$ 132,963	$ 112,605	$ (280)	$ 23,828	$ (12,693)	$ (4,814)	$ 2,189	$ 873	$ 120	$ (304)	$ (29)	$ 11,468
Percent increase required	26.8%	33.1%	-27.2%	116.4%	-16.7%	-26.9%	10.8%	9.3%	687.6%	-34.9%	-0.8%	149.5%
Test Period Usage (MWh)	12,517,554	4,312,760	13,948	202,621	2,897,971	919,326	1,495,019	2,608,661	313	23,932	11,027	31,976
Revenue Required per MWh	$ 0.05	$ 0.10	$ 0.05	$ 0.22	$ 0.02	$ 0.01	$ 0.01	$ 0.00	$ 0.44	$ 0.02	$ 0.31	$ 0.60
Revenue Deficiency per MWh	$ 0.01	$ 0.03	$ (0.02)	$ 0.12	$ (0.00)	$ (0.01)	$ 0.00	$ 0.00	$ 0.38	$ (0.01)	$ (0.00)	$ 0.36

Rate Class	Proposed Class ROR	Overall ROR
R	3.45%	4.25%
GSV	16.28%	4.25%
GSS	-2.37%	4.25%
GSM	12.45%	4.25%
GSL	15.01%	4.25%
GP	6.65%	4.25%
TP	6.97%	4.25%
BRD	-8.03%	4.25%
H	18.46%	4.25%
POL	8.93%	4.25%
STLT	-8.56%	4.25%

Penelec Rate District COSS Summary	Total Company	Residential Service R	Volunteer GSV	Small GSS	Medium GSM	Large GSL	Primary GP	Power TP	Service BRD	SCH Rate H	Lighting POL	Service STLT
Current Rate of Return	4.25%	3.45%	16.28%	-2.37%	12.45%	15.01%	6.65%	6.97%	-8.03%	18.46%	8.93%	-8.56%
Proposed Rate of Return	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%
EROR Revenues	$ 629,767	$ 452,587	$ 750	$ 44,296	$ 63,173	$ 13,096	$ 22,370	$ 10,220	$ 138	$ 566	$ 3,434	$ 19,136
Current Revenues	496,804	339,982	1,030	20,468	75,866	17,910	20,181	9,348	17	870	3,463	7,669
Difference	$ 132,963	$ 112,605	$ (280)	$ 23,828	$ (12,693)	$ (4,814)	$ 2,189	$ 873	$ 120	$ (304)	$ (29)	$ 11,468
% Difference	26.76%	33.12%	-27.17%	116.42%	-16.73%	-26.88%	10.85%	9.34%	687.59%	-34.91%	-0.83%	149.54%
Derivation of Base Rate Revenues												
Current Total Revenues	$ 496,804	339,982	1,030	20,468	75,866	17,910	20,181	9,348	17	870	3,463	7,669
Less: Other Rider Revenues	$ (8,144)	(7,149)	(12)	242	(516)	(116)	(237)	(252)	(0)	(12)	(28)	(64)
Less: Other Revenues	$ 25,212	18,001	39	1,239	3,375	676	857	413	2	30	231	349
Current Base Rate Revenues	$ 479,736	$ 329,129	$ 1,002	$ 18,987	$ 73,008	$ 17,351	$ 19,561	$ 9,187	$ 16	$ 852	$ 3,260	$ 7,384
Total Revenues at EROR	$ 629,767	452,587	750	44,296	63,173	13,096	22,370	10,220	138	566	3,434	19,136
Less: Other Rider Revenues	$ -	-	-	-	-	-	-	-	-	-	-	-
Less: Other Revenues	$ 25,610	18,318	40	1,257	3,422	678	863	415	2	30	236	349
Base Rate Revenues at EROR	$ 604,157	$ 434,269	$ 710	$ 43,040	$ 59,751	$ 12,418	$ 21,507	$ 9,805	$ 136	$ 536	$ 3,198	$ 18,787
Metrics												
Base Rate Revenues at EROR	604,157	434,269	710	43,040	59,751	12,418	21,507	9,805	136	536	3,198	18,787
Test Period Usage (MWh)	12,517,554	4,312,760	13,948	202,621	2,897,971	919,326	1,495,019	2,608,661	313	23,932	11,027	31,976
Test Period Customers	584,383	496,418	622	52,935	30,681	424	450	61	10	140	1,928	713

Penelec Rate District Income Statement Current Rates	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT
Going-Level Income Statement												
Operating Revenues	$ 496,804	$ 339,982	$ 1,030	$ 20,468	$ 75,866	$ 17,910	$ 20,181	$ 9,348	$ 17	$ 870	$ 3,463	$ 7,669
Operating Expenses												
O&M Expenses	$ 209,556	$ 158,868	$ 232	$ 15,658	$ 17,819	$ 3,051	$ 7,139	$ 2,921	$ 51	$ 141	$ 806	$ 2,871
Depreciation & Amortization	152,448	103,084	176	10,485	15,671	3,266	5,152	2,437	29	138	1,449	10,561
Taxes Other than Income	31,912	21,923	63	1,428	4,700	1,106	1,297	605	2	53	220	514
Total Operating Expenses	$ 393,916	$ 283,875	$ 471	$ 27,571	$ 38,190	$ 7,423	$ 13,588	$ 5,963	$ 82	$ 332	$ 2,474	$ 13,947
Income Before Tax	$ 102,888	$ 56,107	$ 559	$ (7,104)	$ 37,677	$ 10,487	$ 6,593	$ 3,385	$ (65)	$ 538	$ 989	$ (6,278)
Income Adjustments												
Interest Expense	47,877	34,241	57	3,396	5,083	1,158	1,786	868	11	48	192	1,036
Total Income Adjustments	$ 47,877	$ 34,241	$ 57	$ 3,396	$ 5,083	$ 1,158	$ 1,786	$ 868	$ 11	$ 48	$ 192	$ 1,036
Adjusted Taxable Income	$ 55,011	$ 21,866	$ 502	$ (10,500)	$ 32,593	$ 9,328	$ 4,807	$ 2,517	$ (76)	$ 490	$ 797	$ (7,314)
Calculated Income Tax	14,343	5,701	131	(2,738)	8,498	2,432	1,253	656	(20)	128	208	(1,907)
Reconciliation Adjustment	(7,780)	(5,564)	(9)	(552)	(826)	(188)	(290)	(141)	(2)	(8)	(31)	(168)
Total Income Taxes	**$ 6,563**	$ 137	$ 122	$ (3,290)	$ 7,672	$ 2,244	$ 963	$ 515	$ (22)	$ 120	$ 177	$ (2,075)
Total Operating Income	**$ 96,325**	**$ 55,970**	**$ 437**	**$ (3,814)**	**$ 30,005**	**$ 8,243**	**$ 5,630**	**$ 2,870**	**$ (43)**	**$ 418**	**$ 812**	**$ (4,203)**
Rate Base	**$ 2,269,068**	**$ 1,622,801**	**$ 2,684**	**$ 160,963**	**$ 240,924**	**$ 54,900**	**$ 84,665**	**$ 41,142**	**$ 535**	**$ 2,265**	**$ 9,097**	**$ 49,091**
ROR @ Current Rates	4.25%	3.45%	16.28%	-2.37%	12.45%	15.01%	6.65%	6.97%	-8.03%	18.46%	8.93%	-8.56%
Rate Base %	100.00%	71.52%	0.12%	7.09%	10.62%	2.42%	3.73%	1.81%	0.02%	0.10%	0.40%	2.16%
Pro-Forma Income Tax Increase Calculation												
Rate Base	2,269,068	1,622,801	2,684	160,963	240,924	54,900	84,665	41,142	535	2,265	9,097	49,091
Required ROR	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%
Required Income	185,837	132,907	220	13,183	19,732	4,496	6,934	3,370	44	185	745	4,021
Increase in Earnings Requested	89,512	76,937	(217)	16,997	(10,273)	(3,747)	1,304	500	87	(233)	(67)	8,223
Increase in Revenues Requested	132,565	113,943	(322)	25,172	(15,214)	(5,549)	1,931	740	129	(344)	(99)	12,179
State Taxable Income	132,565	113,943	(322)	25,172	(15,214)	(5,549)	1,931	740	129	(344)	(99)	12,179
State Income Tax Increase	**9,839**	**8,457**	**(24)**	**1,868**	**(1,129)**	**(412)**	**143**	**55**	**10**	**(26)**	**(7)**	**904**
Federal Taxable Income	122,726	105,486	(298)	23,304	(14,085)	(5,137)	1,788	685	119	(319)	(92)	11,275
Federal Income Tax Increase	**23,794**	**20,452**	**(58)**	**4,518**	**(2,731)**	**(996)**	**347**	**133**	**23**	**(62)**	**(18)**	**2,186**
Revenue Requirement Calculation												
Required Income	185,837	132,907	220	13,183	19,732	4,496	6,934	3,370	44	185	745	4,021
Add: Expenses	393,916	283,875	471	27,571	38,190	7,423	13,588	5,963	82	332	2,474	13,947
Add: Incremental Uncollectibles	1,679	1,207	2	118	168	35	59	27	0	1	9	52
Add: Incremental PUC Expenses	318	228	0	22	32	7	11	5	0	0	2	10
Add: Taxes												
Current Taxes	6,563											
Proforma Tax Increase	33,634	28,748	48	2,851	4,268	973	1,500	729	9	40	161	870
Increase in GRT	**$ 7,821**	$ 5,621	$ 9	$ 550	$ 785	$ 163	$ 278	$ 127	$ 2	$ 7	$ 43	$ 238
Revenue Requirement	**629,767**	**452,587**	**750**	**44,296**	**63,173**	**13,096**	**22,370**	**10,220**	**138**	**566**	**3,434**	**19,136**

Penelec Rate District Allocation Summary	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT
Revenue Requirement												
Primary												
- Demand	3,561	1,436	6	80	873	300	436	392	0	10	7	20
- Customer	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Primary												
- Demand	65,314	25,410	98	1,417	15,648	5,403	8,738	7,939	2	183	127	349
- Customer	13,688	390	1	23	1,136	149	10,687	1,160	128	1	4	9
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Secondary												
- Demand	56,587	29,166	113	1,625	18,014	6,160	688	65	2	212	145	399
- Customer	390,285	328,937	433	34,488	22,246	903	729	328	4	121	1,367	728
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Customer Service												
- Demand	-	-	-	-	-	-	-	-	-	-	-	-
- Customer	100,332	67,248	99	6,663	5,256	181	1,092	336	3	39	1,783	17,632
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue Requirement												
- Demand	**125,463**	**56,012**	**216**	**3,122**	**34,535**	**11,863**	**9,862**	**8,396**	**3**	**406**	**280**	**768**
- Customer	**504,304**	**396,575**	**534**	**41,175**	**28,638**	**1,233**	**12,508**	**1,824**	**134**	**161**	**3,154**	**18,368**
- Commodity	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Revenue Requirement	**629,767**	**452,587**	**750**	**44,296**	**63,173**	**13,096**	**22,370**	**10,220**	**138**	**566**	**3,434**	**19,136**

Penelec Rate District Allocation Summary	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT
Rate Base												
Subtransmission												
- Demand	19,146	7,349	29	407	4,814	1,681	2,451	2,232	0	57	33	94
- Customer	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Primary												
- Demand	264,487	98,013	385	5,429	64,243	22,459	37,284	34,223	6	754	440	1,251
- Customer	51,585	-	-	-	4,123	503	41,932	4,525	503	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Secondary												
- Demand	266,245	134,274	527	7,434	87,616	30,291	2,745	-	8	1,033	603	1,714
- Customer	1,502,340	1,277,292	1,599	136,100	78,967	1,092	80	-	13	363	4,998	1,836
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Customer Service												
- Demand	-	-	-	-	-	-	-	-	-	-	-	-
- Customer	165,264	105,874	144	11,593	1,160	(1,125)	173	163	5	59	3,024	44,196
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Total Rate Base												
- Demand	**549,879**	**239,636**	**941**	**13,270**	**156,673**	**54,431**	**42,480**	**36,454**	**15**	**1,843**	**1,075**	**3,059**
- Customer	**1,719,189**	**1,383,166**	**1,743**	**147,693**	**84,250**	**469**	**42,185**	**4,688**	**520**	**422**	**8,021**	**46,031**
- Commodity	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Rate Base	**2,269,068**	**1,622,801**	**2,684**	**160,963**	**240,924**	**54,900**	**84,665**	**41,142**	**535**	**2,265**	**9,097**	**49,091**

Penelec Rate District Allocation Summary	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT
Total Expenses excl. Income Taxes												
Subtransmission												
- Demand	1,574	672	3	38	374	127	182	161	0	4	4	10
- Customer	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Primary												
- Demand	37,872	15,220	58	853	8,986	3,082	4,870	4,398	1	105	81	217
- Customer	8,339	390	1	23	709	97	6,337	692	76	1	4	9
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Secondary												
- Demand	28,948	15,207	58	852	8,929	3,030	403	65	1	105	81	217
- Customer	234,115	196,146	267	20,346	14,057	790	721	328	2	83	840	534
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Customer Service												
- Demand	-	-	-	-	-	-	-	-	-	-	-	-
- Customer	83,069	56,241	84	5,459	5,136	297	1,074	319	2	33	1,464	12,959
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses excl. Income Taxes												
- Demand	**68,394**	**31,099**	**118**	**1,743**	**18,288**	**6,239**	**5,455**	**4,624**	**2**	**215**	**166**	**445**
- Customer	**325,522**	**252,777**	**353**	**25,829**	**19,902**	**1,184**	**8,133**	**1,339**	**80**	**117**	**2,308**	**13,502**
- Commodity	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Expenses excl. Income Taxes	**393,916**	**283,875**	**471**	**27,571**	**38,190**	**7,423**	**13,588**	**5,963**	**82**	**332**	**2,474**	**13,947**

Penelec Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
UTILITY PLANT														
Intangible Plant														
(301) Organization		34												
- Demand		9	4	0	0	2	1	1	1	0	0	0	0	
- Customer		26	20	0	2	1	0	1	0	0	0	0	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		34	24	0	2	4	1	1	1	0	0	0	1	
(302) Franchises and Consents		305												
- Demand		77	33	0	2	22	8	6	5	0	0	0	0	
- Customer		228	181	0	19	12	0	6	1	0	0	3	6	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		305	214	0	21	34	8	11	6	0	0	3	6	
(303) Intangible Plant		115,966												
- Demand		14,435	6,104	24	338	3,993	1,389	1,297	1,137	0	47	27	78	
- Customer		101,531	82,938	103	8,373	5,468	153	2,453	288	28	26	404	1,298	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		115,966	89,042	126	8,711	9,460	1,541	3,750	1,425	28	73	432	1,376	
Total Intangible Plant		116,305												
- Demand		14,520	6,142	24	340	4,017	1,397	1,304	1,143	0	47	28	78	
- Customer		101,785	83,139	103	8,394	5,481	153	2,459	288	28	26	408	1,305	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		116,305	89,281	127	8,735	9,499	1,550	3,763	1,431	28	73	435	1,383	
Distribution Plant														
(350) Transmission Land		15,532												
- Demand		15,532	5,962	23	330	3,905	1,363	1,988	1,811	0	46	27	76	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		15,532	5,962	23	330	3,905	1,363	1,988	1,811	0	46	27	76	
(352) Transmission Structures		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(353) Trans. Station Equipment		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(354) Trans. Towers & Fixtures		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(355) Trans. Poles & Fixtures		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Penelec Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(356) Trans. OH Conductors		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(357) Underground Conduit		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(358) Trans. UG Conductors		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(359) Trans. Roads		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(360) Land and Land Rights		17,195												
- Demand		2,823	1,377	5	76	899	311	75	46	0	11	6	18	
- Customer		14,371	11,739	15	1,251	762	14	371	40	5	3	46	125	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		17,195	13,116	20	1,327	1,661	325	446	86	5	14	52	143	
(361) Structures and Improvements		18,810												
- Demand		18,810	7,220	28	400	4,729	1,651	2,408	2,193	0	56	32	92	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		18,810	7,220	28	400	4,729	1,651	2,408	2,193	0	56	32	92	
(362) Station Equipment		428,156												
- Demand		428,156	164,340	646	9,102	107,654	37,582	54,812	49,910	10	1,264	737	2,098	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		428,156	164,340	646	9,102	107,654	37,582	54,812	49,910	10	1,264	737	2,098	
(364) Poles, Towers & Fixtures		744,665												
- Demand		210,919	100,901	396	5,587	65,885	22,816	7,518	5,292	6	776	453	1,288	
- Customer		533,747	416,092	521	44,336	27,823	612	21,372	2,304	260	118	1,628	18,681	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		744,665	516,993	917	49,923	93,708	23,428	28,890	7,595	266	894	2,081	19,969	
(365) Overhead Conductors & Devices		1,308,582												
- Demand		69,130	33,434	131	1,851	21,828	7,556	2,110	1,383	2	257	150	427	
- Customer		1,239,452	1,013,083	1,268	107,948	66,459	1,332	38,977	4,199	477	288	3,964	1,456	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		1,308,582	1,046,516	1,400	109,799	88,287	8,889	41,087	5,583	479	545	4,114	1,883	

Penelec Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(366) Underground Conduit		46,559												
- Demand		46,559	22,745	89	1,259	14,848	5,138	1,198	712	1	175	102	290	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		46,559	22,745	89	1,259	14,848	5,138	1,198	712	1	175	102	290	
(367) Underground Conductors & Device		270,125												
- Demand		23,640	11,670	46	646	7,617	2,635	490	244	1	90	52	149	
- Customer		246,486	208,009	260	22,164	13,006	196	1,499	160	20	59	814	299	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		270,125	219,679	306	22,810	20,623	2,831	1,988	404	21	149	866	448	
(368) Line Transformers		497,863												
- Demand		120,633	60,838	239	3,368	39,698	13,725	1,244	-	4	468	273	777	
- Customer		377,230	320,722	401	34,174	19,828	274	20	-	3	91	1,255	461	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		497,863	381,560	640	37,543	59,526	13,999	1,264	-	7	559	1,528	1,238	
(369) Services		143,210												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		143,210	121,758	152	12,974	7,528	104	8	-	1	35	476	175	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		143,210	121,758	152	12,974	7,528	104	8	-	1	35	476	175	
(370) Meters		151,548												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		151,548	113,272	243	14,136	16,405	624	5,195	1,566	8	101	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		151,548	113,272	243	14,136	16,405	624	5,195	1,566	8	101	-	-	
(371) Customer Premises		28,503												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		28,503	-	-	-	-	-	-	-	-	-	28,503	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		28,503	-	-	-	-	-	-	-	-	-	28,503	-	
(372) Leased Property Cust. Prem.		195												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		195	-	-	-	-	-	-	-	-	-	195	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		195	-	-	-	-	-	-	-	-	-	195	-	
(373) Streetlight		51,507												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		51,507	-	-	-	-	-	-	-	-	-	-	51,507	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		51,507	-	-	-	-	-	-	-	-	-	-	51,507	
Total Distribution Plant		3,722,450												
- Demand		936,201	408,486	1,605	22,620	267,063	92,778	71,844	61,589	26	3,142	1,833	5,215	
- Customer		2,786,249	2,204,674	2,861	236,983	151,811	3,156	67,441	8,269	774	695	36,882	72,704	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		3,722,450	2,613,161	4,466	259,603	418,874	95,934	139,285	69,858	800	3,837	38,715	77,919	
General Plant														
(389) Land		1,107												
- Demand		278	121	0	7	79	28	21	18	0	1	1	2	
- Customer		829	656	1	70	45	1	20	2	0	0	11	22	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		1,107	777	1	77	125	29	41	21	0	1	12	23	
(390) Structures		101,566												
- Demand		25,544	11,145	44	617	7,287	2,531	1,960	1,680	1	86	50	142	
- Customer		76,022	60,154	78	6,466	4,142	86	1,840	226	21	19	1,006	1,984	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		101,566	71,299	122	7,083	11,429	2,618	3,800	1,906	22	105	1,056	2,126	

Penelec Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(391) Office Equipment		8,304												
- Demand		2,089	911	4	50	596	207	160	137	0	7	4	12	
- Customer		6,216	4,918	6	529	339	7	150	18	2	2	82	162	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		8,304	5,830	10	579	934	214	311	156	2	9	86	174	
(392) Transportation		11,173												
- Demand		2,810	1,226	5	68	802	278	216	185	0	9	6	16	
- Customer		8,363	6,618	9	711	456	9	202	25	2	2	111	218	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		11,173	7,844	13	779	1,257	288	418	210	2	12	116	234	
(393) Stores Equipment		25												
- Demand		6	3	0	0	2	1	0	0	0	0	0	0	
- Customer		19	15	0	2	1	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		25	17	0	2	3	1	1	0	0	0	0	1	
(394) Tools & Garage Equip.		19,185												
- Demand		4,825	2,105	8	117	1,376	478	370	317	0	16	9	27	
- Customer		14,360	11,362	15	1,221	782	16	348	43	4	4	190	375	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		19,185	13,468	23	1,338	2,159	494	718	360	4	20	200	402	
(395) Laboratory		169												
- Demand		42	19	0	1	12	4	3	3	0	0	0	0	
- Customer		126	100	0	11	7	0	3	0	0	0	2	3	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		169	118	0	12	19	4	6	3	0	0	2	4	
(396) Power Equipment		5,070												
- Demand		1,275	556	2	31	364	126	98	84	0	4	2	7	
- Customer		3,795	3,003	4	323	207	4	92	11	1	1	50	99	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		5,070	3,559	6	354	570	131	190	95	1	5	53	106	
(397) Communication Equipment		45,992												
- Demand		11,567	5,047	20	279	3,300	1,146	888	761	0	39	23	64	
- Customer		34,425	27,240	35	2,928	1,876	39	833	102	10	9	456	898	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		45,992	32,287	55	3,208	5,175	1,185	1,721	863	10	47	478	963	
(398) Misc. Equipment		71												
- Demand		18	8	0	0	5	2	1	1	0	0	0	0	
- Customer		53	42	0	5	3	0	1	0	0	0	1	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		71	50	0	5	8	2	3	1	0	0	1	1	
Total General Plant		192,662												
- Demand		48,455	21,142	83	1,171	13,822	4,802	3,718	3,188	1	163	95	270	
- Customer		144,207	114,107	148	12,265	7,857	163	3,491	428	40	36	1,909	3,763	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		192,662	135,249	231	13,436	21,680	4,965	7,209	3,616	41	199	2,004	4,033	
Total Utility Plant		4,031,418												
- Demand		999,176	435,770	1,712	24,131	284,902	98,977	76,866	65,920	27	3,352	1,955	5,563	
- Customer		3,032,242	2,401,920	3,112	257,643	165,150	3,472	73,390	8,985	842	757	39,198	77,772	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**4,031,418**	**2,837,690**	**4,824**	**281,774**	**450,052**	**102,449**	**150,257**	**74,905**	**870**	**4,109**	**41,154**	**83,335**	

Penelec Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
ACCUMULATED DEPRECIATION														
Accumulated Depreciation														
(108-302) Franchise & Consents		31												
- Demand		8	3	0	0	2	1	1	1	0	0	0	0	
- Customer		23	19	0	2	1	0	1	0	0	0	0	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		31	22	0	2	4	1	1	1	0	0	0	1	
(108-303) Intangible Plant		(87,756)												
- Demand		(10,924)	(4,619)	(18)	(256)	(3,021)	(1,051)	(982)	(861)	(0)	(36)	(21)	(59)	
- Customer		(76,833)	(62,763)	(78)	(6,336)	(4,138)	(115)	(1,856)	(218)	(21)	(20)	(306)	(983)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(87,756)	(67,382)	(96)	(6,592)	(7,159)	(1,166)	(2,838)	(1,078)	(21)	(55)	(327)	(1,042)	
(108-350) Transm Land		(7,983)												
- Demand		(7,983)	(3,064)	(12)	(170)	(2,007)	(701)	(1,022)	(931)	(0)	(24)	(14)	(39)	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(7,983)	(3,064)	(12)	(170)	(2,007)	(701)	(1,022)	(931)	(0)	(24)	(14)	(39)	
(108-352) Transm Structures		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-353) Transm Station Equipment		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-354) Transm Towers & Fixtures		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-355) Transm Poles & Fixtures		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-356) Transm OH Conductors		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-357) Transm Underground Conduit		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-358) Transm UG Conductors		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Penelec Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(108-359) Transm Roads		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-360) Land		4,558												
- Demand		748	365	1	20	238	82	20	12	0	3	2	5	
- Customer		3,810	3,112	4	332	202	4	98	11	1	1	12	33	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		4,558	3,477	5	352	440	86	118	23	1	4	14	38	
(108-361) Structures		(10,170)												
- Demand		(10,170)	(3,904)	(15)	(216)	(2,557)	(893)	(1,302)	(1,186)	(0)	(30)	(18)	(50)	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(10,170)	(3,904)	(15)	(216)	(2,557)	(893)	(1,302)	(1,186)	(0)	(30)	(18)	(50)	
(108-362) Station Equip		(128,767)												
- Demand		(128,767)	(49,425)	(194)	(2,738)	(32,377)	(11,303)	(16,485)	(15,010)	(3)	(380)	(222)	(631)	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(128,767)	(49,425)	(194)	(2,738)	(32,377)	(11,303)	(16,485)	(15,010)	(3)	(380)	(222)	(631)	
(108-364) Poles		(227,900)												
- Demand		(64,427)	(30,837)	(121)	(1,707)	(20,136)	(6,973)	(2,281)	(1,601)	(2)	(237)	(138)	(394)	
- Customer		(163,472)	(127,438)	(160)	(13,579)	(8,522)	(187)	(6,546)	(706)	(80)	(36)	(499)	(5,721)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(227,900)	(158,275)	(281)	(15,286)	(28,657)	(7,160)	(8,826)	(2,306)	(82)	(273)	(637)	(6,115)	
(108-365) OH Conductors		(257,723)												
- Demand		(13,529)	(6,552)	(26)	(363)	(4,278)	(1,481)	(404)	(262)	(0)	(50)	(29)	(84)	
- Customer		(244,194)	(199,595)	(250)	(21,268)	(13,094)	(263)	(7,679)	(827)	(94)	(57)	(781)	(287)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(257,723)	(206,147)	(276)	(21,630)	(17,371)	(1,743)	(8,083)	(1,089)	(94)	(107)	(810)	(371)	
(108-366) UG Conduit		(21,062)												
- Demand		(21,062)	(10,289)	(40)	(570)	(6,717)	(2,324)	(542)	(322)	(1)	(79)	(46)	(131)	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(21,062)	(10,289)	(40)	(570)	(6,717)	(2,324)	(542)	(322)	(1)	(79)	(46)	(131)	
(108-367) UG Cond & Dev		(91,139)												
- Demand		(7,678)	(3,826)	(15)	(212)	(2,497)	(864)	(124)	(45)	(0)	(29)	(17)	(49)	
- Customer		(83,461)	(70,432)	(88)	(7,505)	(4,404)	(66)	(507)	(54)	(7)	(20)	(276)	(101)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(91,139)	(74,259)	(103)	(7,717)	(6,901)	(930)	(631)	(99)	(7)	(49)	(293)	(150)	
(108-368) Line Transformers		(184,585)												
- Demand		(44,725)	(22,556)	(89)	(1,249)	(14,718)	(5,088)	(461)	-	(1)	(173)	(101)	(288)	
- Customer		(139,859)	(118,909)	(149)	(12,670)	(7,351)	(102)	(7)	-	(1)	(34)	(465)	(171)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(184,585)	(141,465)	(237)	(13,919)	(22,070)	(5,190)	(468)	-	(3)	(207)	(566)	(459)	
(108-369) Services		(60,076)												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		(60,076)	(51,077)	(64)	(5,442)	(3,158)	(44)	(3)	-	(1)	(15)	(200)	(73)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(60,076)	(51,077)	(64)	(5,442)	(3,158)	(44)	(3)	-	(1)	(15)	(200)	(73)	

Penelec Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(108-370) Meters		(63,032)												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		(63,032)	(47,112)	(101)	(5,879)	(6,823)	(259)	(2,160)	(651)	(3)	(42)	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(63,032)	(47,112)	(101)	(5,879)	(6,823)	(259)	(2,160)	(651)	(3)	(42)	-	-	
(108-371) Install on Cust Premise		(22,923)												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		(22,923)	-	-	-	-	-	-	-	-	-	(22,923)	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(22,923)	-	-	-	-	-	-	-	-	-	(22,923)	-	
(108-372) Leased Property Cust. Prem.		(193)												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		(193)	-	-	-	-	-	-	-	-	-	(193)	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(193)	-	-	-	-	-	-	-	-	-	(193)	-	
(108-373) Street Lighting		(13,504)												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		(13,504)	-	-	-	-	-	-	-	-	-	-	(13,504)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(13,504)	-	-	-	-	-	-	-	-	-	-	(13,504)	
(108-389) Land & Land Rights		(35)												
- Demand		(9)	(4)	(0)	(0)	(3)	(1)	(1)	(1)	(0)	(0)	(0)	(0)	
- Customer		(26)	(21)	(0)	(2)	(1)	(0)	(1)	(0)	(0)	(0)	(0)	(1)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(35)	(25)	(0)	(2)	(4)	(1)	(1)	(1)	(0)	(0)	(0)	(1)	
(108-390) Struct & Impmnts -		(40,028)												
- Demand		(10,067)	(4,393)	(17)	(243)	(2,872)	(998)	(773)	(662)	(0)	(34)	(20)	(56)	
- Customer		(29,961)	(23,707)	(31)	(2,548)	(1,632)	(34)	(725)	(89)	(8)	(7)	(397)	(782)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(40,028)	(28,100)	(48)	(2,792)	(4,504)	(1,032)	(1,498)	(751)	(9)	(41)	(416)	(838)	
(108-391) Office Furn & Equip		(6,763)												
- Demand		(1,701)	(742)	(3)	(41)	(485)	(169)	(131)	(112)	(0)	(6)	(3)	(9)	
- Customer		(5,062)	(4,005)	(5)	(431)	(276)	(6)	(123)	(15)	(1)	(1)	(67)	(132)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(6,763)	(4,747)	(8)	(472)	(761)	(174)	(253)	(127)	(1)	(7)	(70)	(142)	
(108-392) Transportation Equip		(2,580)												
- Demand		(649)	(283)	(1)	(16)	(185)	(64)	(50)	(43)	(0)	(2)	(1)	(4)	
- Customer		(1,931)	(1,528)	(2)	(164)	(105)	(2)	(47)	(6)	(1)	(0)	(26)	(50)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(2,580)	(1,811)	(3)	(180)	(290)	(66)	(97)	(48)	(1)	(3)	(27)	(54)	
(108-393) Stores Equip		(466)												
- Demand		(117)	(51)	(0)	(3)	(33)	(12)	(9)	(8)	(0)	(0)	(0)	(1)	
- Customer		(349)	(276)	(0)	(30)	(19)	(0)	(8)	(1)	(0)	(0)	(5)	(9)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(466)	(327)	(1)	(32)	(52)	(12)	(17)	(9)	(0)	(0)	(5)	(10)	
(108-394) Tools, Shop & Garage Equip		(7,857)												
- Demand		(1,976)	(862)	(3)	(48)	(564)	(196)	(152)	(130)	(0)	(7)	(4)	(11)	
- Customer		(5,881)	(4,653)	(6)	(500)	(320)	(7)	(142)	(17)	(2)	(1)	(78)	(153)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(7,857)	(5,516)	(9)	(548)	(884)	(202)	(294)	(147)	(2)	(8)	(82)	(164)	

Penelec Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(108-395) Laboratory Equip		1,234												
- Demand		310	135	1	7	89	31	24	20	0	1	1	2	
- Customer		924	731	1	79	50	1	22	3	0	0	12	24	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		1,234	866	1	86	139	32	46	23	0	1	13	26	
(108-396) Power Operated Equip		(4,691)												
- Demand		(1,180)	(515)	(2)	(29)	(337)	(117)	(91)	(78)	(0)	(4)	(2)	(7)	
- Customer		(3,511)	(2,778)	(4)	(299)	(191)	(4)	(85)	(10)	(1)	(1)	(46)	(92)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(4,691)	(3,293)	(6)	(327)	(528)	(121)	(176)	(88)	(1)	(5)	(49)	(98)	
(108-397) Communication Equip		(10,617)												
- Demand		(2,670)	(1,165)	(5)	(65)	(762)	(265)	(205)	(176)	(0)	(9)	(5)	(15)	
- Customer		(7,947)	(6,288)	(8)	(676)	(433)	(9)	(192)	(24)	(2)	(2)	(105)	(207)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(10,617)	(7,453)	(13)	(740)	(1,195)	(274)	(397)	(199)	(2)	(11)	(110)	(222)	
(108-398) MISC Equip		527												
- Demand		132	58	0	3	38	13	10	9	0	0	0	1	
- Customer		394	312	0	34	21	0	10	1	0	0	5	10	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		527	370	1	37	59	14	20	10	0	1	5	11	
Total Accumulated Depreciation		(1,243,498)												
- Demand		(326,434)	(142,526)	(560)	(7,893)	(93,181)	(32,370)	(24,957)	(21,383)	(9)	(1,096)	(640)	(1,820)	
- Customer		(917,064)	(716,409)	(940)	(76,884)	(50,192)	(1,093)	(19,952)	(2,604)	(220)	(235)	(26,336)	(22,199)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total Accumulated Depreciation		**(1,243,498)**	**(858,935)**	**(1,500)**	**(84,776)**	**(143,373)**	**(33,463)**	**(44,909)**	**(23,986)**	**(229)**	**(1,332)**	**(26,976)**	**(24,018)**	
OTHER RATE BASE ITEMS														
Other Rate Base Items														
Material & Supplies		23,657												
- Demand		5,950	2,596	10	144	1,697	590	457	391	0	20	12	33	
- Customer		17,707	14,011	18	1,506	965	20	429	53	5	4	234	462	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		23,657	16,607	28	1,650	2,662	610	885	444	5	24	246	495	
Cash Working Capital		64,441												
- Demand		16,207	7,071	28	392	4,623	1,606	1,244	1,066	0	54	32	90	
- Customer		48,234	38,166	50	4,103	2,628	55	1,167	143	13	12	638	1,259	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		64,441	45,237	77	4,494	7,251	1,661	2,411	1,209	14	66	670	1,349	
Deferred Storm Damage		51,782												
- Demand		13,023	5,682	22	315	3,715	1,291	999	857	0	44	25	73	
- Customer		38,759	30,669	40	3,297	2,112	44	938	115	11	10	513	1,011	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		51,782	36,351	62	3,611	5,827	1,335	1,938	972	11	53	539	1,084	

Penelec Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Customer Deposits		(30,331)												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		(30,331)	(13,011)	(53)	(1,965)	(10,784)	(1,496)	(2,403)	(609)	-	(9)	(1)	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(30,331)	(13,011)	(53)	(1,965)	(10,784)	(1,496)	(2,403)	(609)	-	(9)	(1)	-	
Customer Advances		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
ADIT		(634,459)												
- Demand		(159,567)	(69,623)	(274)	(3,855)	(45,519)	(15,813)	(12,245)	(10,497)	(4)	(535)	(312)	(889)	
- Customer		(474,892)	(375,767)	(488)	(40,392)	(25,875)	(538)	(11,495)	(1,409)	(132)	(118)	(6,286)	(12,392)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(634,459)	(445,390)	(761)	(44,247)	(71,393)	(16,351)	(23,740)	(11,907)	(136)	(654)	(6,599)	(13,281)	
Capitalized Pension and OPEB		6,057												
- Demand		1,523	665	3	37	435	151	117	100	0	5	3	8	
- Customer		4,534	3,587	5	386	247	5	110	13	1	1	60	118	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		6,057	4,252	7	422	682	156	227	114	1	6	63	127	
Total Other Rate Base Items		(518,853)												
- Demand		(122,864)	(53,608)	(211)	(2,969)	(35,048)	(12,176)	(9,429)	(8,083)	(3)	(412)	(241)	(684)	
- Customer		(395,989)	(302,345)	(429)	(33,066)	(30,707)	(1,910)	(11,254)	(1,694)	(102)	(100)	(4,841)	(9,541)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(518,853)	(355,954)	(639)	(36,035)	(65,756)	(14,086)	(20,682)	(9,776)	(105)	(513)	(5,081)	(10,226)	
Total Rate Base		**2,269,068**												
- Demand		**549,879**	**239,636**	**941**	**13,270**	**156,673**	**54,431**	**42,480**	**36,454**	**15**	**1,843**	**1,075**	**3,059**	
- Customer		**1,719,189**	**1,383,166**	**1,743**	**147,693**	**84,250**	**469**	**42,185**	**4,688**	**520**	**422**	**8,021**	**46,031**	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**2,269,068**	**1,622,801**	**2,684**	**160,963**	**240,924**	**54,900**	**84,665**	**41,142**	**535**	**2,265**	**9,097**	**49,091**	

Penelec Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
OPERATIONS & MAINTENANCE EXPENSES														
Transmission Expenses														
Operations Expenses														
(560) Operating Supervision & Engineering		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(561) Load Dispatch		61												
- Demand		61	24	0	1	15	5	8	7	0	0	0	0	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		61	24	0	1	15	5	8	7	0	0	0	0	
(562) Station Expenses		(16)												
- Demand		(16)	(6)	(0)	(0)	(4)	(1)	(2)	(2)	(0)	(0)	(0)	(0)	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(16)	(6)	(0)	(0)	(4)	(1)	(2)	(2)	(0)	(0)	(0)	(0)	
(563) Overhead Line Expenses		(15)												
- Demand		(15)	(6)	(0)	(0)	(4)	(1)	(2)	(2)	(0)	(0)	(0)	(0)	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(15)	(6)	(0)	(0)	(4)	(1)	(2)	(2)	(0)	(0)	(0)	(0)	
(565) Transmission of Electricity by Others		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(566) Miscellaneous transmission expenses		65												
- Demand		65	25	0	1	16	6	8	8	0	0	0	0	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		65	25	0	1	16	6	8	8	0	0	0	0	
Total Trans. Operations Expenses		95												
- Demand		95	36	0	2	24	8	12	11	0	0	0	0	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		95	36	0	2	24	8	12	11	0	0	0	0	
Maintenance Expense														
(568) Maintenance Supervision and Engineering		5												
- Demand		5	2	0	0	1	0	1	1	0	0	0	0	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		5	2	0	0	1	0	1	1	0	0	0	0	
(569) Maintenance of Structures		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(570) Maintenance of Station Equipment		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Penelec Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(571) Maintenance of Overhead Lines		(29)												
- Demand		(29)	(11)	(0)	(1)	(7)	(3)	(4)	(3)	(0)	(0)	(0)	(0)	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(29)	(11)	(0)	(1)	(7)	(3)	(4)	(3)	(0)	(0)	(0)	(0)	
(572) Maintenance of miscellaneous distribution plant		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Trans. Maintenance Expenses		(24)												
- Demand		(24)	(9)	(0)	(1)	(6)	(2)	(3)	(3)	(0)	(0)	(0)	(0)	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(24)	(9)	(0)	(1)	(6)	(2)	(3)	(3)	(0)	(0)	(0)	(0)	
Total Transmission Expenses		71												
- Demand		71	27	0	2	18	6	9	8	0	0	0	0	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		71	27	0	2	18	6	9	8	0	0	0	0	

Penelec Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Distribution Expenses														
Operations Expenses														
(580) Operation Supervision & Engineering		2,021												
- Demand		362	148	1	8	97	34	38	34	0	1	1	2	
- Customer		1,659	1,325	2	151	127	4	37	9	0	1	3	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		2,021	1,473	3	159	224	37	75	42	0	2	4	3	
(581) Load Dispatching		454												
- Demand		454	174	1	10	114	40	58	53	0	1	1	2	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		454	174	1	10	114	40	58	53	0	1	1	2	
(582) Station Expenses		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(583) Overhead line expenses		454												
- Demand		24	12	0	1	8	3	1	0	0	0	0	0	
- Customer		430	351	0	37	23	0	14	1	0	0	1	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		454	363	0	38	31	3	14	2	0	0	1	1	
(584) Underground line expenses		1,215												
- Demand		106	52	0	3	34	12	2	1	0	0	0	1	
- Customer		1,109	936	1	100	58	1	7	1	0	0	4	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		1,215	988	1	103	93	13	9	2	0	1	4	2	
(586) Meter expenses		1,138												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		1,138	851	2	106	123	5	39	12	0	1	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		1,138	851	2	106	123	5	39	12	0	1	-	-	
(588) Miscellaneous distribution expenses		14,784												
- Demand		3,718	1,622	6	90	1,061	368	285	245	0	12	7	21	
- Customer		11,066	8,756	11	941	603	13	268	33	3	3	146	289	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		14,784	10,378	18	1,031	1,664	381	553	277	3	15	154	309	

Penelec Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(589) Rents		2,444												
- Demand		615	268	1	15	175	61	47	40	0	2	1	3	
- Customer		1,830	1,448	2	156	100	2	44	5	1	0	24	48	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		2,444	1,716	3	170	275	63	91	46	1	3	25	51	
Total Dist. Operations Expenses		22,511												
- Demand		5,279	2,277	9	126	1,489	517	431	373	0	18	10	29	
- Customer		17,231	13,667	19	1,491	1,034	24	408	61	4	5	179	339	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		22,511	15,943	28	1,617	2,523	542	840	434	4	23	189	369	
Maintenance Expense														
(590) Maintenance Supervision and Engineering		587												
- Demand		77	32	0	2	21	7	7	6	0	0	0	0	
- Customer		510	410	1	44	28	1	16	2	0	0	2	7	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		587	443	1	46	49	8	23	8	0	0	2	8	
(591) Maintenance of Structures		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(592) Maintenance of Station Equipment		9,038												
- Demand		9,038	3,469	14	192	2,273	793	1,157	1,054	0	27	16	44	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		9,038	3,469	14	192	2,273	793	1,157	1,054	0	27	16	44	
(593) Maintenance of Overhead Lines		91,211												
- Demand		4,819	2,330	9	129	1,521	527	147	96	0	18	10	30	
- Customer		86,393	70,614	88	7,524	4,632	93	2,717	293	33	20	276	101	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		91,211	72,945	98	7,653	6,154	620	2,864	389	33	38	287	131	
(594) Maintenance of underground lines		2,221												
- Demand		194	96	0	5	63	22	4	2	0	1	0	1	
- Customer		2,027	1,711	2	182	107	2	12	1	0	0	7	2	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		2,221	1,807	3	188	170	23	16	3	0	1	7	4	
(595) Maintenance of line transformers		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(596) Maintenance of street lighting and signal systems		1,256												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		1,256	-	-	-	-	-	-	-	-	-	-	1,256	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		1,256	-	-	-	-	-	-	-	-	-	-	1,256	

Penelec Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(597) Maintenance of meters		3,256												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		3,256	2,434	5	304	352	13	112	34	0	2	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		3,256	2,434	5	304	352	13	112	34	0	2	-	-	
(598) Maintenance of miscellaneous distribution plant		1,580												
- Demand		397	173	1	10	113	39	30	26	0	1	1	2	
- Customer		1,183	936	1	101	64	1	29	4	0	0	16	31	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		1,580	1,109	2	110	178	41	59	30	0	2	16	33	
Total Dist. Maintenance Expenses		109,150												
- Demand		14,526	6,101	24	338	3,991	1,388	1,346	1,184	0	47	27	78	
- Customer		94,624	76,105	97	8,155	5,184	110	2,885	333	34	23	300	1,398	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		109,150	82,206	121	8,493	9,175	1,498	4,231	1,517	34	70	328	1,476	
Total Distribution Expenses		131,731												
- Demand		19,876	8,405	33	465	5,498	1,912	1,786	1,566	1	65	38	107	
- Customer		111,856	89,771	116	9,646	6,218	134	3,293	394	38	28	479	1,737	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		131,731	98,176	149	10,111	11,716	2,046	5,079	1,960	39	93	517	1,845	
Customer Accounts														
(901) Supervision		27												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		27	24	0	2	1	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		27	24	0	2	1	0	0	0	0	0	0	0	
(902) Meter Reading Expenses		375												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		375	319	0	34	20	0	0	0	0	0	1	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		375	319	0	34	20	0	0	0	0	0	1	0	
(903) Collections & Records		10,206												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		10,206	8,893	9	790	458	6	7	1	0	2	29	11	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		10,206	8,893	9	790	458	6	7	1	0	2	29	11	
(904) Uncollectables		7,728												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		7,728	7,227	4	69	258	61	69	-	0	3	12	26	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		7,728	7,227	4	69	258	61	69	-	0	3	12	26	

Penelec Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(905) Misc. Customer Accounts		1,508												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		1,508	1,281	2	137	79	1	1	0	0	0	5	2	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		1,508	1,281	2	137	79	1	1	0	0	0	5	2	
Total Customer Accounts and Services		19,846												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		19,846	17,744	15	1,032	817	69	77	1	0	6	47	39	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		19,846	17,744	15	1,032	817	69	77	1	0	6	47	39	
Customer Information														
(907) Supervision		23												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		23	19	0	2	1	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		23	19	0	2	1	0	0	0	0	0	0	0	
(908) Customer Information		3,535												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		3,535	2,775	5	457	265	4	4	1	0	1	17	6	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		3,535	2,775	5	457	265	4	4	1	0	1	17	6	
(909) Advertising		53												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		53	45	0	5	3	0	0	-	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		53	45	0	5	3	0	0	-	0	0	0	0	
(910) Misc. Expense		4,407												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		4,407	3,775	4	380	220	3	3	0	0	1	14	5	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		4,407	3,775	4	380	220	3	3	0	0	1	14	5	
Total Customer Information		8,018												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		8,018	6,615	10	844	489	7	7	1	0	2	31	11	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		8,018	6,615	10	844	489	7	7	1	0	2	31	11	
Sales														
(911) Sales Supervision		81												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		81	69	0	7	4	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		81	69	0	7	4	0	0	0	0	0	0	0	
(913) Advertising Expense		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Sales		81												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		81	69	0	7	4	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		81	69	0	7	4	0	0	0	0	0	0	0	

Penelec Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Administrative & General Expense														
(920) Administrative and General Salaries		(1,936)												
- Demand		(355)	(146)	(1)	(8)	(96)	(33)	(36)	(32)	(0)	(1)	(1)	(2)	
- Customer		(1,581)	(1,265)	(2)	(135)	(88)	(2)	(41)	(5)	(0)	(0)	(7)	(36)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(1,936)	(1,412)	(2)	(143)	(184)	(35)	(76)	(37)	(0)	(2)	(8)	(38)	
(921 Office Supplies		3,771												
- Demand		692	285	1	16	186	65	70	62	0	2	1	4	
- Customer		3,079	2,464	3	262	172	4	79	10	1	1	14	69	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		3,771	2,749	4	278	359	69	149	72	1	3	15	73	
(922) Admin Expenses		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(923) Outside Services		34,028												
- Demand		6,242	2,570	10	142	1,682	585	629	559	0	20	12	33	
- Customer		27,787	22,235	29	2,364	1,554	34	713	92	8	7	124	627	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		34,028	24,805	39	2,507	3,236	620	1,341	650	8	27	135	660	
(924) Property Insurance		198												
- Demand		50	22	0	1	14	5	4	3	0	0	0	0	
- Customer		148	117	0	13	8	0	4	0	0	0	2	4	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		198	139	0	14	22	5	7	4	0	0	2	4	
(925) Injury and Damages		2,695												
- Demand		554	228	1	13	149	52	56	50	0	2	1	3	
- Customer		2,141	1,693	2	183	122	3	63	8	1	1	10	55	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		2,695	1,921	3	196	272	55	119	58	1	2	11	58	
(926) Pension and Benefits		9,202												
- Demand		1,688	695	3	38	455	158	170	151	0	5	3	9	
- Customer		7,514	6,013	8	639	420	9	193	25	2	2	34	170	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		9,202	6,708	11	678	875	168	363	176	2	7	37	178	
(928) Regulatory Commission Expense		2,001												
- Demand		503	220	1	12	144	50	39	33	0	2	1	3	
- Customer		1,497	1,185	2	127	82	2	36	4	0	0	20	39	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		2,001	1,404	2	140	225	52	75	38	0	2	21	42	
(930.1) General Advertising		4												
- Demand		1	0	0	0	0	0	0	0	0	0	0	0	
- Customer		4	3	0	0	0	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		4	3	0	0	0	0	0	0	0	0	0	0	
(903.2) Misc. Expense		108												
- Demand		20	8	0	0	5	2	2	2	0	0	0	0	
- Customer		88	70	0	7	5	0	2	0	0	0	0	2	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		108	78	0	8	10	2	4	2	0	0	0	2	

Penelec Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(931) Misc. Rent		49												
- Demand		9	4	0	0	2	1	1	1	0	0	0	0	
- Customer		40	32	0	3	2	0	1	0	0	0	0	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		49	36	0	4	5	1	2	1	0	0	0	1	
(935) Maint. Of General Plant		(239)												
- Demand		(60)	(26)	(0)	(1)	(17)	(6)	(5)	(4)	(0)	(0)	(0)	(0)	
- Customer		(179)	(142)	(0)	(15)	(10)	(0)	(4)	(1)	(0)	(0)	(2)	(5)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(239)	(168)	(0)	(17)	(27)	(6)	(9)	(4)	(0)	(0)	(2)	(5)	
(9XX) Open		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total A&G Expense		49,881												
- Demand		9,343	3,859	15	214	2,525	879	929	825	0	30	17	49	
- Customer		40,538	32,405	42	3,450	2,268	50	1,046	134	12	11	194	927	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		49,881	36,264	57	3,664	4,793	929	1,975	959	12	40	211	976	
Total O&M Expenses		209,556												
- Demand		29,218	12,264	48	679	8,023	2,791	2,716	2,391	1	94	55	157	
- Customer		180,338	146,604	183	14,979	9,796	260	4,423	530	50	46	751	2,715	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**209,556**	**158,868**	**232**	**15,658**	**17,819**	**3,051**	**7,139**	**2,921**	**51**	**141**	**806**	**2,871**	

Penelec Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
DEPRECIATION EXPENSE														
Depreciation Expense														
(403-303) Intangible		7,146												
- Demand		1,193	495	2	27	324	113	116	103	0	4	2	6	
- Customer		5,953	4,829	6	501	321	8	200	22	2	1	21	41	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		7,146	5,324	8	529	645	121	316	125	2	5	23	47	
(403-350) Transm Land		191												
- Demand		191	73	0	4	48	17	24	22	0	1	0	1	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		191	73	0	4	48	17	24	22	0	1	0	1	
(403-352) Transm Strucutres		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-353) Transm Station Equipment		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-354) Transm Towers & Fixtures		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-355) Transm Poles & Fixtures		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-356) Transm OH Conductors		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-357) Transm UG Conduit		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-358) Transm UG Conductors		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-359) Transm Roads		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Penelec Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(403-360) Land		129												
- Demand		21	10	0	1	7	2	1	0	0	0	0	0	
- Customer		108	88	0	9	6	0	3	0	0	0	0	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		129	98	0	10	12	2	3	1	0	0	0	1	
(403-361) Structures		228												
- Demand		228	88	0	5	57	20	29	27	0	1	0	1	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		228	88	0	5	57	20	29	27	0	1	0	1	
(403-362) Station Equip		8,398												
- Demand		8,398	3,224	13	179	2,112	737	1,075	979	0	25	14	41	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		8,398	3,224	13	179	2,112	737	1,075	979	0	25	14	41	
(403-364) Poles		12,524												
- Demand		3,547	1,697	7	94	1,108	384	126	89	0	13	8	22	
- Customer		8,977	6,998	9	746	468	10	359	39	4	2	27	314	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		12,524	8,695	15	840	1,576	394	486	128	4	15	35	336	
(403-365) OH Conductors		28,940												
- Demand		1,529	739	3	41	483	167	47	31	0	6	3	9	
- Customer		27,411	22,405	28	2,387	1,470	29	862	93	11	6	88	32	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		28,940	23,144	31	2,428	1,953	197	909	123	11	12	91	42	
(403-366) UG Conduit		729												
- Demand		729	356	1	20	232	80	19	11	0	3	2	5	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		729	356	1	20	232	80	19	11	0	3	2	5	
(403-367) UG Conductors		6,793												
- Demand		595	293	1	16	192	66	12	6	0	2	1	4	
- Customer		6,199	5,231	7	557	327	5	38	4	1	1	20	8	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		6,793	5,525	8	574	519	71	50	10	1	4	22	11	
(403-368) Line Transformers		13,340												
- Demand		3,232	1,630	6	90	1,064	368	33	-	0	13	7	21	
- Customer		10,108	8,594	11	916	531	7	1	-	0	2	34	12	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		13,340	10,224	17	1,006	1,595	375	34	-	0	15	41	33	
(403-369) Services		2,463												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		2,463	2,094	3	223	129	2	0	-	0	1	8	3	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		2,463	2,094	3	223	129	2	0	-	0	1	8	3	

Penelec Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(403-370) Meters		12,116												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		12,116	9,056	19	1,130	1,312	50	415	125	1	8	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		12,116	9,056	19	1,130	1,312	50	415	125	1	8	-	-	
(403-371) Install on Cust Premise		392												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		392	-	-	-	-	-	-	-	-	-	392	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		392	-	-	-	-	-	-	-	-	-	392	-	
(403-372) Leased Property Cust. Prem.		0												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		0	-	-	-	-	-	-	-	-	-	0	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		0	-	-	-	-	-	-	-	-	-	0	-	
(403-373) Streetlight		3,767												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		3,767	-	-	-	-	-	-	-	-	-	-	3,767	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		3,767	-	-	-	-	-	-	-	-	-	-	3,767	
(403-389) Land		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-390) Structures		3,193												
- Demand		803	350	1	19	229	80	62	53	0	3	2	4	
- Customer		2,390	1,891	2	203	130	3	58	7	1	1	32	62	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		3,193	2,242	4	223	359	82	119	60	1	3	33	67	
(403-391) Office Equipment		1,386												
- Demand		349	152	1	8	99	35	27	23	0	1	1	2	
- Customer		1,037	821	1	88	57	1	25	3	0	0	14	27	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		1,386	973	2	97	156	36	52	26	0	1	14	29	
(403-392) Transportation		738												
- Demand		186	81	0	4	53	18	14	12	0	1	0	1	
- Customer		552	437	1	47	30	1	13	2	0	0	7	14	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		738	518	1	51	83	19	28	14	0	1	8	15	
(403-393) Stores Equip		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-394) Tools, Shop & Garage Equip		862												
- Demand		217	95	0	5	62	21	17	14	0	1	0	1	
- Customer		645	511	1	55	35	1	16	2	0	0	9	17	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		862	605	1	60	97	22	32	16	0	1	9	18	

Penelec Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(403-395) Laboratory Equip		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-396) Power Equipment		27	-	-	-	-	-	-	-	-	-	-	-	
- Demand		7	3	0	0	2	1	1	0	0	0	0	0	
- Customer		20	16	0	2	1	0	0	0	0	0	0	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		27	19	0	2	3	1	1	0	0	0	0	1	
(403-397) Communication Equip		4,321												
- Demand		1,087	474	2	26	310	108	83	71	0	4	2	6	
- Customer		3,234	2,559	3	275	176	4	78	10	1	1	43	84	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		4,321	3,033	5	301	486	111	162	81	1	4	45	90	
(403-398) Misc. Equip		2												
- Demand		0	0	0	0	0	0	0	0	0	0	0	0	
- Customer		1	1	0	0	0	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		2	1	0	0	0	0	0	0	0	0	0	0	
Amortization and Depletion of Utility Plant		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Cost of Removal/Salvage		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Average Net Salvage		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Depreciation Expense		14,376												
- Demand		3,616	1,578	6	87	1,031	358	277	238	0	12	7	20	
- Customer		10,760	8,514	11	915	586	12	260	32	3	3	142	281	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		14,376	10,092	17	1,003	1,618	370	538	270	3	15	150	301	
Total Depreciation Expense		122,061												
- Demand		25,926	11,339	45	628	7,413	2,575	1,964	1,680	1	87	51	145	
- Customer		96,134	74,044	101	8,055	5,579	133	2,329	339	24	27	838	4,665	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**122,061**	**85,383**	**146**	**8,683**	**12,992**	**2,708**	**4,293**	**2,019**	**24**	**114**	**889**	**4,809**	

Penelec Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Amortization														
Amortization		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Removal of Retained Riders		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Eliminate Amort per IS		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Storm Reserve Amortization		15,093												
- Demand		3,796	1,656	7	92	1,083	376	291	250	0	13	7	21	
- Customer		11,297	8,939	12	961	616	13	273	34	3	3	150	295	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		15,093	10,595	18	1,053	1,698	389	565	283	3	16	157	316	
Extraordinary Storm Reserve Amort		2,725												
- Demand		685	299	1	17	196	68	53	45	0	2	1	4	
- Customer		2,040	1,614	2	174	111	2	49	6	1	1	27	53	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		2,725	1,913	3	190	307	70	102	51	1	3	28	57	
COVID-19 Reg Asset Amort		3,518												
- Demand		885	386	2	21	252	88	68	58	0	3	2	5	
- Customer		2,633	2,084	3	224	143	3	64	8	1	1	35	69	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		3,518	2,470	4	245	396	91	132	66	1	4	37	74	
Streetlight Reg Asset Amort		4,496												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		4,496	-	-	-	-	-	-	-	-	-	-	4,496	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		4,496	-	-	-	-	-	-	-	-	-	-	4,496	
Verizon Pole Attach Amort		4,555												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		4,555	2,723	5	314	277	8	60	18	0	2	338	809	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		4,555	2,723	5	314	277	8	60	18	0	2	338	809	
Total Depreciation and Amortization		152,448												
- Demand		31,293	13,680	54	758	8,944	3,107	2,376	2,033	1	105	61	175	
- Customer		121,155	89,404	122	9,728	6,727	159	2,776	404	28	33	1,387	10,387	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**152,448**	**103,084**	**176**	**10,485**	**15,671**	**3,266**	**5,152**	**2,437**	**29**	**138**	**1,449**	**10,561**	

Penelec Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Taxes Other than Income														
Gross Receipt Taxes		27,824												
- Demand		6,998	4,778	15	285	1,076	256	287	133	0	12	48	109	
- Customer		20,826	14,219	44	849	3,201	761	853	395	1	37	143	323	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		27,824	18,997	58	1,135	4,277	1,017	1,140	527	1	50	191	432	
Payroll Taxes		2,107												
- Demand		387	159	1	9	104	36	39	35	0	1	1	2	
- Customer		1,721	1,377	2	146	96	2	44	6	0	0	8	39	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		2,107	1,536	2	155	200	38	83	40	1	2	8	41	
PURTA Taxes		1,668												
- Demand		419	183	1	10	120	42	32	28	0	1	1	2	
- Customer		1,248	988	1	106	68	1	30	4	0	0	17	33	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		1,668	1,171	2	116	188	43	62	31	0	2	17	35	
Real Estate Taxes		188												
- Demand		47	21	0	1	13	5	4	3	0	0	0	0	
- Customer		141	111	0	12	8	0	3	0	0	0	2	4	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		188	132	0	13	21	5	7	4	0	0	2	4	
Sales & Use Taxes		123												
- Demand		31	14	0	1	9	3	2	2	0	0	0	0	
- Customer		92	73	0	8	5	0	2	0	0	0	1	2	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		123	87	0	9	14	3	5	2	0	0	1	3	
Misc. Taxes		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj, Payroll Taxes		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Other Taxes		1												
- Demand		0	0	0	0	0	0	0	0	0	0	0	0	
- Customer		1	1	0	0	0	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		1	1	0	0	0	0	0	0	0	0	0	0	
Total Taxes Other than Income		31,912												
- Demand		7,883	5,154	16	306	1,322	341	364	200	0	15	50	113	
- Customer		24,029	16,769	47	1,122	3,378	765	933	405	2	38	170	401	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total Taxes Other than Income		31,912	21,923	63	1,428	4,700	1,106	1,297	605	2	53	220	514	
Total Operating Expenses		**393,916**												
- Demand		**68,394**	**31,099**	**118**	**1,743**	**18,288**	**6,239**	**5,455**	**4,624**	**2**	**215**	**166**	**445**	
- Customer		**325,522**	**252,777**	**353**	**25,829**	**19,902**	**1,184**	**8,133**	**1,339**	**80**	**117**	**2,308**	**13,502**	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**393,916**	**283,875**	**471**	**27,571**	**38,190**	**7,423**	**13,588**	**5,963**	**82**	**332**	**2,474**	**13,947**	

Penelec Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
UTILITY PLANT														
Intangible Plant														
(301) Organization		0												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	0	0	0	0	0	0	0	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	0	
(302) Franchises and Consents		2												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	2	1	0	0	1	0	0	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2	1	0	0	1	0	0	0	0	0	0	0	
(303) Intangible Plant		221												OpExp-SUB
- Demand	OpExp-SUB-D	221	85	0	5	56	19	28	26	0	1	0	1	100%
- Customer	OpExp-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	OpExp-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		221	85	0	5	56	19	28	26	0	1	0	1	
Total Intangible Plant		224												
- Demand		224	86	0	5	56	20	29	26	0	1	0	1	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		224	86	0	5	56	20	29	26	0	1	0	1	
Distribution Plant														
(350) Transmission Land		15,532												DEM
- Demand	NCP	15,532	5,962	23	330	3,905	1,363	1,988	1,811	0	46	27	76	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		15,532	5,962	23	330	3,905	1,363	1,988	1,811	0	46	27	76	
(352) Transmission Structures		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(353) Trans. Station Equipment		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(354) Trans. Towers & Fixtures		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(355) Trans. Poles & Fixtures		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Penelec Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(356) Trans. OH Conductors		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(357) Underground Conduit		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(358) Trans. UG Conductors		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(359) Trans. Roads		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(360) Land and Land Rights		17												DIST_364-368-SUB
- Demand	DIST_364-368-SUB-D	17	6	0	0	4	1	2	2	0	0	0	0	100%
- Customer	DIST_364-368-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DIST_364-368-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		17	6	0	0	4	1	2	2	0	0	0	0	
(361) Structures and Improvements		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(362) Station Equipment		11,937												DEM
- Demand	NCP	11,937	4,582	18	254	3,001	1,048	1,528	1,391	0	35	21	58	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		11,937	4,582	18	254	3,001	1,048	1,528	1,391	0	35	21	58	
(364) Poles, Towers & Fixtures		560												DEM
- Demand	NCP	560	215	1	12	141	49	72	65	0	2	1	3	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		560	215	1	12	141	49	72	65	0	2	1	3	
(365) Overhead Conductors & Devices		826												DEM
- Demand	NCP	826	317	1	18	208	73	106	96	0	2	1	4	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		826	317	1	18	208	73	106	96	0	2	1	4	

Penelec Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(366) Underground Conduit		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(367) Underground Conductors & Device		1,402												DEM
- Demand	NCP	1,402	538	2	30	352	123	179	163	0	4	2	7	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,402	538	2	30	352	123	179	163	0	4	2	7	
(368) Line Transformers		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(369) Services		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(370) Meters		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(371) Customer Premises		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(372) Leased Property Cust. Prem.		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(373) Streetlight		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Distribution Plant		30,273												
- Demand		30,273	11,620	46	644	7,612	2,657	3,876	3,529	1	89	52	148	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		30,273	11,620	46	644	7,612	2,657	3,876	3,529	1	89	52	148	
General Plant														
(389) Land		9												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	9	3	0	0	2	1	1	1	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		9	3	0	0	2	1	1	1	0	0	0	0	
(390) Structures		826												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	826	317	1	18	208	73	106	96	0	2	1	4	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		826	317	1	18	208	73	106	96	0	2	1	4	

Penelec Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(391) Office Equipment		68												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	68	26	0	1	17	6	9	8	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		68	26	0	1	17	6	9	8	0	0	0	0	
(392) Transportation		91												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	91	35	0	2	23	8	12	11	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		91	35	0	2	23	8	12	11	0	0	0	0	
(393) Stores Equipment		0												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	0	0	0	0	0	0	0	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	0	
(394) Tools & Garage Equip.		156												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	156	60	0	3	39	14	20	18	0	0	0	1	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		156	60	0	3	39	14	20	18	0	0	0	1	
(395) Laboratory		1												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	1	1	0	0	0	0	0	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	1	0	0	0	0	0	0	0	0	0	0	
(396) Power Equipment		41												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	41	16	0	1	10	4	5	5	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		41	16	0	1	10	4	5	5	0	0	0	0	
(397) Communication Equipment		374												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	374	144	1	8	94	33	48	44	0	1	1	2	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		374	144	1	8	94	33	48	44	0	1	1	2	
(398) Misc. Equipment		1												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	1	0	0	0	0	0	0	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	0	0	0	0	0	0	0	0	0	0	0	
Total General Plant		1,567												
- Demand		1,567	601	2	33	394	138	201	183	0	5	3	8	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		1,567	601	2	33	394	138	201	183	0	5	3	8	
Total Utility Plant		32,064												
- Demand		32,064	12,307	48	682	8,062	2,814	4,105	3,738	1	95	55	157	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**32,064**	**12,307**	**48**	**682**	**8,062**	**2,814**	**4,105**	**3,738**	**1**	**95**	**55**	**157**	

Penelec Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
ACCUMULATED DEPRECIATION														
Accumulated Depreciation														
(108-302) Franchise & Consents		0												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	0	0	0	0	0	0	0	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	0	
(108-303) Intangible Plant		(167)												OpExp-SUB
- Demand	OpExp-SUB-D	(167)	(64)	(0)	(4)	(42)	(15)	(21)	(19)	(0)	(0)	(0)	(1)	100%
- Customer	OpExp-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	OpExp-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(167)	(64)	(0)	(4)	(42)	(15)	(21)	(19)	(0)	(0)	(0)	(1)	
(108-350) Transm Land		(7,983)												DEM
- Demand	NCP	(7,983)	(3,064)	(12)	(170)	(2,007)	(701)	(1,022)	(931)	(0)	(24)	(14)	(39)	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(7,983)	(3,064)	(12)	(170)	(2,007)	(701)	(1,022)	(931)	(0)	(24)	(14)	(39)	
(108-352) Transm Structures		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-353) Transm Station Equipment		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-354) Transm Towers & Fixtures		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-355) Transm Poles & Fixtures		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-356) Transm OH Conductors		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-357) Transm Underground Conduit		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-358) Transm UG Conductors		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Penelec Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(108-359) Transm Roads		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-360) Land		4												DIST_364-368-SUB
- Demand	DIST_364-368-SUB-D	4	2	0	0	1	0	1	1	0	0	0	0	100%
- Customer	DIST_364-368-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DIST_364-368-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		4	2	0	0	1	0	1	1	0	0	0	0	
(108-361) Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-362) Station Equip		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-364) Poles		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-365) OH Conductors		(72)												DEM
- Demand	NCP	(72)	(28)	(0)	(2)	(18)	(6)	(9)	(8)	(0)	(0)	(0)	(0)	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(72)	(28)	(0)	(2)	(18)	(6)	(9)	(8)	(0)	(0)	(0)	(0)	
(108-366) UG Conduit		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-367) UG Cond & Dev		(148)												DEM
- Demand	NCP	(148)	(57)	(0)	(3)	(37)	(13)	(19)	(17)	(0)	(0)	(0)	(1)	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(148)	(57)	(0)	(3)	(37)	(13)	(19)	(17)	(0)	(0)	(0)	(1)	
(108-368) Line Transformers		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-369) Services		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Penelec Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(108-370) Meters		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-371) Install on Cust Premise		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-372) Leased Property Cust. Prem.		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-373) Street Lighting		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-389) Land & Land Rights		(0)												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
(108-390) Struct & Impmnts -		(326)												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(326)	(125)	(0)	(7)	(82)	(29)	(42)	(38)	(0)	(1)	(1)	(2)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(326)	(125)	(0)	(7)	(82)	(29)	(42)	(38)	(0)	(1)	(1)	(2)	
(108-391) Office Furn & Equip		(55)												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(55)	(21)	(0)	(1)	(14)	(5)	(7)	(6)	(0)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(55)	(21)	(0)	(1)	(14)	(5)	(7)	(6)	(0)	(0)	(0)	(0)	
(108-392) Transportation Equip		(21)												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(21)	(8)	(0)	(0)	(5)	(2)	(3)	(2)	(0)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(21)	(8)	(0)	(0)	(5)	(2)	(3)	(2)	(0)	(0)	(0)	(0)	
(108-393) Stores Equip		(4)												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(4)	(1)	(0)	(0)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(4)	(1)	(0)	(0)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
(108-394) Tools, Shop & Garage Equip		(64)												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(64)	(25)	(0)	(1)	(16)	(6)	(8)	(7)	(0)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(64)	(25)	(0)	(1)	(16)	(6)	(8)	(7)	(0)	(0)	(0)	(0)	

Penelec Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(108-395) Laboratory Equip		10												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	10	4	0	0	3	1	1	1	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		10	4	0	0	3	1	1	1	0	0	0	0	
(108-396) Power Operated Equip		(38)												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(38)	(15)	(0)	(1)	(10)	(3)	(5)	(4)	(0)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(38)	(15)	(0)	(1)	(10)	(3)	(5)	(4)	(0)	(0)	(0)	(0)	
(108-397) Communication Equip		(86)												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(86)	(33)	(0)	(2)	(22)	(8)	(11)	(10)	(0)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(86)	(33)	(0)	(2)	(22)	(8)	(11)	(10)	(0)	(0)	(0)	(0)	
(108-398) MISC Equip		4												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	4	2	0	0	1	0	1	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		4	2	0	0	1	0	1	0	0	0	0	0	
Total Accumulated Depreciation		(8,945)												
- Demand		(8,945)	(3,433)	(13)	(190)	(2,249)	(785)	(1,145)	(1,043)	(0)	(26)	(15)	(44)	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total Accumulated Depreciation		**(8,945)**	**(3,433)**	**(13)**	**(190)**	**(2,249)**	**(785)**	**(1,145)**	**(1,043)**	**(0)**	**(26)**	**(15)**	**(44)**	
OTHER RATE BASE ITEMS														
Other Rate Base Items														
Material & Supplies		192												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	192	74	0	4	48	17	25	22	0	1	0	1	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		192	74	0	4	48	17	25	22	0	1	0	1	
Cash Working Capital		524												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	524	201	1	11	132	46	67	61	0	2	1	3	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		524	201	1	11	132	46	67	61	0	2	1	3	
Deferred Storm Damage		421												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	421	162	1	9	106	37	54	49	0	1	1	2	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		421	162	1	9	106	37	54	49	0	1	1	2	

Penelec Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Customer Deposits		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Customer Advances		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
ADIT		(5,160)												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(5,160)	(1,981)	(8)	(110)	(1,297)	(453)	(661)	(601)	(0)	(15)	(9)	(25)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(5,160)	(1,981)	(8)	(110)	(1,297)	(453)	(661)	(601)	(0)	(15)	(9)	(25)	
Capitalized Pension and OPEB		49												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	49	19	0	1	12	4	6	6	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		49	19	0	1	12	4	6	6	0	0	0	0	
Total Other Rate Base Items		(3,973)												
- Demand		(3,973)	(1,525)	(6)	(84)	(999)	(349)	(509)	(463)	(0)	(12)	(7)	(19)	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(3,973)	(1,525)	(6)	(84)	(999)	(349)	(509)	(463)	(0)	(12)	(7)	(19)	
Total Rate Base		**19,146**												
- Demand		**19,146**	**7,349**	**29**	**407**	**4,814**	**1,681**	**2,451**	**2,232**	**0**	**57**	**33**	**94**	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**19,146**	**7,349**	**29**	**407**	**4,814**	**1,681**	**2,451**	**2,232**	**0**	**57**	**33**	**94**	

Penelec Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
OPERATIONS & MAINTENANCE EXPENSES														
Transmission Expenses														
Operations Expenses														
(560) Operating Supervision & Engineering		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(561) Load Dispatch		61												DEM
- Demand	NCP	61	24	0	1	15	5	8	7	0	0	0	0	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		61	24	0	1	15	5	8	7	0	0	0	0	
(562) Station Expenses		(16)												DEM
- Demand	NCP	(16)	(6)	(0)	(0)	(4)	(1)	(2)	(2)	(0)	(0)	(0)	(0)	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(16)	(6)	(0)	(0)	(4)	(1)	(2)	(2)	(0)	(0)	(0)	(0)	
(563) Overhead Line Expenses		(15)												DEM
- Demand	NCP	(15)	(6)	(0)	(0)	(4)	(1)	(2)	(2)	(0)	(0)	(0)	(0)	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(15)	(6)	(0)	(0)	(4)	(1)	(2)	(2)	(0)	(0)	(0)	(0)	
(565) Transmission of Electricity by Others		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(566) Miscellaneous transmission expenses		65												DEM
- Demand	NCP	65	25	0	1	16	6	8	8	0	0	0	0	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		65	25	0	1	16	6	8	8	0	0	0	0	
Total Trans. Operations Expenses		95												
- Demand		95	36	0	2	24	8	12	11	0	0	0	0	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		95	36	0	2	24	8	12	11	0	0	0	0	
Maintenance Expense														
(568) Maintenance Supervision and Engineering		5												DEM
- Demand	NCP	5	2	0	0	1	0	1	1	0	0	0	0	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		5	2	0	0	1	0	1	1	0	0	0	0	
(569) Maintenance of Structures		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(570) Maintenance of Station Equipment		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Penelec Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(571) Maintenance of Overhead Lines		(29)												DEM
- Demand	NCP	(29)	(11)	(0)	(1)	(7)	(3)	(4)	(3)	(0)	(0)	(0)	(0)	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(29)	(11)	(0)	(1)	(7)	(3)	(4)	(3)	(0)	(0)	(0)	(0)	
(572) Maintenance of miscellaneous distribution plant		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Trans. Maintenance Expenses		(24)												
- Demand		(24)	(9)	(0)	(1)	(6)	(2)	(3)	(3)	(0)	(0)	(0)	(0)	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(24)	(9)	(0)	(1)	(6)	(2)	(3)	(3)	(0)	(0)	(0)	(0)	
Total Transmission Expenses		71												
- Demand		71	27	0	2	18	6	9	8	0	0	0	0	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		71	27	0	2	18	6	9	8	0	0	0	0	

Penelec Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Distribution Expenses														
Operations Expenses														
(580) Operation Supervision & Engineering		4												DistOpExp-SUB
- Demand	DistOpExp-SUB-D	4	2	0	0	1	0	1	0	0	0	0	0	100%
- Customer	DistOpExp-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DistOpExp-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		4	2	0	0	1	0	1	0	0	0	0	0	
(581) Load Dispatching		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(582) Station Expenses		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(583) Overhead line expenses		0												DEM
- Demand	NCP	0	0	0	0	0	0	0	0	0	0	0	0	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	0	
(584) Underground line expenses		6												DEM
- Demand	NCP	6	2	0	0	2	1	1	1	0	0	0	0	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		6	2	0	0	2	1	1	1	0	0	0	0	
(586) Meter expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(588) Miscellaneous distribution expenses		120												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	120	46	0	3	30	11	15	14	0	0	0	1	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		120	46	0	3	30	11	15	14	0	0	0	1	

Penelec Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(589) Rents		20												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	20	8	0	0	5	2	3	2	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		20	8	0	0	5	2	3	2	0	0	0	0	
Total Dist. Operations Expenses		151												
- Demand		151	58	0	3	38	13	19	18	0	0	0	1	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		151	58	0	3	38	13	19	18	0	0	0	1	
Maintenance Expense														
(590) Maintenance Supervision and Engineering		0												DistMtExp-SUB
- Demand	DistMtExp-SUB-D	0	0	0	0	0	0	0	0	0	0	0	0	100%
- Customer	DistMtExp-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DistMtExp-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	0	
(591) Maintenance of Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(592) Maintenance of Station Equipment		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(593) Maintenance of Overhead Lines		58												DEM
- Demand	NCP	58	22	0	1	14	5	7	7	0	0	0	0	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		58	22	0	1	14	5	7	7	0	0	0	0	
(594) Maintenance of underground lines		12												DEM
- Demand	NCP	12	4	0	0	3	1	1	1	0	0	0	0	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		12	4	0	0	3	1	1	1	0	0	0	0	
(595) Maintenance of line transformers		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(596) Maintenance of street lighting and signal systems		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Penelec Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(597) Maintenance of meters		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(598) Maintenance of miscellaneous distribution plant		13												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	13	5	0	0	3	1	2	1	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		13	5	0	0	3	1	2	1	0	0	0	0	
Total Dist. Maintenance Expenses		82												
- Demand		82	32	0	2	21	7	11	10	0	0	0	0	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		82	32	0	2	21	7	11	10	0	0	0	0	
Total Distribution Expenses		304												
- Demand		304	117	0	6	77	27	39	35	0	1	1	1	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		304	117	0	6	77	27	39	35	0	1	1	1	
Customer Accounts														
(901) Supervision		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(902) Meter Reading Expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(903) Collections & Records		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(904) Uncollectables		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Penelec Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(905) Misc. Customer Accounts		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Customer Accounts and Services		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Customer Information														
(907) Supervision		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(908) Customer Information		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(909) Advertising		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(910) Misc. Expense		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Customer Information		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Sales														
(911) Sales Supervision		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(913) Advertising Expense		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Sales		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Penelec Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Administrative & General Expense														
(920) Administrative and General Salaries		(3)												NONAGLAB-SUB
- Demand	NONAGLAB-SUB-D	(3)	(1)	(0)	(0)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	100%
- Customer	NONAGLAB-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(3)	(1)	(0)	(0)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
(921 Office Supplies		7												NONAGLAB-SUB
- Demand	NONAGLAB-SUB-D	7	3	0	0	2	1	1	1	0	0	0	0	100%
- Customer	NONAGLAB-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		7	3	0	0	2	1	1	1	0	0	0	0	
(922) Admin Expenses		-												NONAGLAB-SUB
- Demand	NONAGLAB-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	NONAGLAB-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(923) Outside Services		60												NONAGLAB-SUB
- Demand	NONAGLAB-SUB-D	60	23	0	1	15	5	8	7	0	0	0	0	100%
- Customer	NONAGLAB-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		60	23	0	1	15	5	8	7	0	0	0	0	
(924) Property Insurance		2												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	2	1	0	0	0	0	0	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2	1	0	0	0	0	0	0	0	0	0	0	
(925) Injury and Damages		5												DISTLAB-SUB
- Demand	DISTLAB-SUB-D	5	2	0	0	1	0	1	1	0	0	0	0	100%
- Customer	DISTLAB-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTLAB-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		5	2	0	0	1	0	1	1	0	0	0	0	
(926) Pension and Benefits		16												NONAGLAB-SUB
- Demand	NONAGLAB-SUB-D	16	6	0	0	4	1	2	2	0	0	0	0	100%
- Customer	NONAGLAB-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		16	6	0	0	4	1	2	2	0	0	0	0	
(928) Regulatory Commission Expense		16												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	16	6	0	0	4	1	2	2	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		16	6	0	0	4	1	2	2	0	0	0	0	
(930.1) General Advertising		0												NONAGLAB-SUB
- Demand	NONAGLAB-SUB-D	0	0	0	0	0	0	0	0	0	0	0	0	100%
- Customer	NONAGLAB-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	0	
(903.2) Misc. Expense		0												NONAGLAB-SUB
- Demand	NONAGLAB-SUB-D	0	0	0	0	0	0	0	0	0	0	0	0	100%
- Customer	NONAGLAB-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	0	

Penelec Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(931) Misc. Rent		0												NONAGLAB-SUB
- Demand	NONAGLAB-SUB-D	0	0	0	0	0	0	0	0	0	0	0	0	100%
- Customer	NONAGLAB-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	0	
(935) Maint. Of General Plant		(2)												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(2)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(2)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
(9XX) Open		-												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total A&G Expense		101												
- Demand		101	39	0	2	25	9	13	12	0	0	0	0	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		101	39	0	2	25	9	13	12	0	0	0	0	
Total O&M Expenses		406												
- Demand		406	156	1	9	102	36	52	47	0	1	1	2	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**406**	**156**	**1**	**9**	**102**	**36**	**52**	**47**	**0**	**1**	**1**	**2**	

Penelec Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
DEPRECIATION EXPENSE														
Depreciation Expense														
(403-303) Intangible		58												OpExp-SUB
- Demand	OpExp-SUB-D	58	22	0	1	15	5	7	7	0	0	0	0	100%
- Customer	OpExp-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	OpExp-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		58	22	0	1	15	5	7	7	0	0	0	0	
(403-350) Transm Land		191												DEM
- Demand	NCP	191	73	0	4	48	17	24	22	0	1	0	1	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		191	73	0	4	48	17	24	22	0	1	0	1	
(403-352) Transm Strucutres		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-353) Transm Station Equipment		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-354) Transm Towers & Fixtures		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-355) Transm Poles & Fixtures		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-356) Transm OH Conductors		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-357) Transm UG Conduit		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-358) Transm UG Conductors		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-359) Transm Roads		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Penelec Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(403-360) Land		0												DIST_364-368-SUB
- Demand	DIST_364-368-SUB-D	0	0	0	0	0	0	0	0	0	0	0	0	100%
- Customer	DIST_364-368-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DIST_364-368-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	0	
(403-361) Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-362) Station Equip		234												DEM
- Demand	NCP	234	90	0	5	59	21	30	27	0	1	0	1	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		234	90	0	5	59	21	30	27	0	1	0	1	
(403-364) Poles		9												DEM
- Demand	NCP	9	4	0	0	2	1	1	1	0	0	0	0	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		9	4	0	0	2	1	1	1	0	0	0	0	
(403-365) OH Conductors		18												DEM
- Demand	NCP	18	7	0	0	5	2	2	2	0	0	0	0	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		18	7	0	0	5	2	2	2	0	0	0	0	
(403-366) UG Conduit		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-367) UG Conductors		35												DEM
- Demand	NCP	35	14	0	1	9	3	5	4	0	0	0	0	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		35	14	0	1	9	3	5	4	0	0	0	0	
(403-368) Line Transformers		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-369) Services		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Penelec Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(403-370) Meters		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-371) Install on Cust Premise		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-372) Leased Property Cust. Prem.		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-373) Streetlight		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-389) Land		-												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-390) Structures		26												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	26	10	0	1	7	2	3	3	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		26	10	0	1	7	2	3	3	0	0	0	0	
(403-391) Office Equipment		11												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	11	4	0	0	3	1	1	1	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		11	4	0	0	3	1	1	1	0	0	0	0	
(403-392) Transportation		6												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	6	2	0	0	2	1	1	1	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		6	2	0	0	2	1	1	1	0	0	0	0	
(403-393) Stores Equip		-												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-394) Tools, Shop & Garage Equip		7												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	7	3	0	0	2	1	1	1	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		7	3	0	0	2	1	1	1	0	0	0	0	

Penelec Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(403-395) Laboratory Equip		-												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-396) Power Equipment		0												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	0	0	0	0	0	0	0	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	0	
(403-397) Communication Equip		35												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	35	13	0	1	9	3	4	4	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		35	13	0	1	9	3	4	4	0	0	0	0	
(403-398) Misc. Equip		0												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	0	0	0	0	0	0	0	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	0	
Amortization and Depletion of Utility Plant		-												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Cost of Removal/Salvage		-												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Average Net Salvage		-												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Depreciation Expense		117												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	117	45	0	2	29	10	15	14	0	0	0	1	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		117	45	0	2	29	10	15	14	0	0	0	1	
Total Depreciation Expense		749												
- Demand		749	287	1	16	188	66	96	87	0	2	1	4	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**749**	**287**	**1**	**16**	**188**	**66**	**96**	**87**	**0**	**2**	**1**	**4**	

Penelec Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Amortization														
Amortization		-												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Removal of Retained Riders		-												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Eliminate Amort per IS		-												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Storm Reserve Amortization		123												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	123	47	0	3	31	11	16	14	0	0	0	1	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		123	47	0	3	31	11	16	14	0	0	0	1	
Extraordinary Storm Reserve Amort		22												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	22	9	0	0	6	2	3	3	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		22	9	0	0	6	2	3	3	0	0	0	0	
COVID-19 Reg Asset Amort		29												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	29	11	0	1	7	3	4	3	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		29	11	0	1	7	3	4	3	0	0	0	0	
Streetlight Reg Asset Amort		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Verizon Pole Attach Amort		-												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Depreciation and Amortization		922												
- Demand		922	354	1	20	232	81	118	108	0	3	2	5	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**922**	**354**	**1**	**20**	**232**	**81**	**118**	**108**	**0**	**3**	**2**	**5**	

Penelec Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Taxes Other than Income														
Gross Receipt Taxes		226												DISTPLT-SUB
- Demand	Revenues	226	154	0	9	35	8	9	4	0	0	2	4	100%
- Customer	Revenues	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	Revenues	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		226	154	0	9	35	8	9	4	0	0	2	4	
Payroll Taxes		4												LABOR-SUB
- Demand	LABOR-SUB-D	4	2	0	0	1	0	1	0	0	0	0	0	100%
- Customer	LABOR-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	LABOR-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		4	2	0	0	1	0	1	0	0	0	0	0	
PURTA Taxes		14												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	14	5	0	0	3	1	2	2	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		14	5	0	0	3	1	2	2	0	0	0	0	
Real Estate Taxes		2												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	2	1	0	0	0	0	0	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2	1	0	0	0	0	0	0	0	0	0	0	
Sales & Use Taxes		1												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	1	0	0	0	0	0	0	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	0	0	0	0	0	0	0	0	0	0	0	
Misc. Taxes		-												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj, Payroll Taxes		-												LABOR-SUB
- Demand	LABOR-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	LABOR-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	LABOR-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Other Taxes		0												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	0	0	0	0	0	0	0	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	0	
Total Taxes Other than Income		246												
- Demand		246	162	1	10	40	10	12	7	0	0	2	4	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total Taxes Other than Income		246	162	1	10	40	10	12	7	0	0	2	4	
Total Operating Expenses		1,574												
- Demand		1,574	672	3	38	374	127	182	161	0	4	4	10	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		1,574	672	3	38	374	127	182	161	0	4	4	10	

Penelec Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
UTILITY PLANT														
Intangible Plant														
(301) Organization		5												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	4	2	0	0	1	0	1	1	0	0	0	0	85%
- Customer	DISTPLT-PRI-C	1	-	-	-	0	0	1	0	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		5	2	0	0	1	0	1	1	0	0	0	0	
(302) Franchises and Consents		43												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	37	14	0	1	9	3	5	5	0	0	0	0	85%
- Customer	DISTPLT-PRI-C	6	-	-	-	1	0	5	1	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		43	14	0	1	9	3	10	5	0	0	0	0	
(303) Intangible Plant		11,680												OpExp-PRI
- Demand	OpExp-PRI-D	8,923	3,351	13	186	2,196	767	1,214	1,112	0	26	15	43	76%
- Customer	OpExp-PRI-C	2,757	-	-	-	220	27	2,241	242	27	-	-	-	24%
- Commodity	OpExp-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		11,680	3,351	13	186	2,416	794	3,456	1,353	27	26	15	43	
Total Intangible Plant		11,728												
- Demand		8,964	3,366	13	186	2,206	771	1,220	1,117	0	26	15	43	
- Customer		2,764	-	-	-	221	27	2,247	242	27	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		11,728	3,366	13	186	2,427	798	3,467	1,359	27	26	15	43	
Distribution Plant														
(350) Transmission Land		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(352) Transmission Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(353) Trans. Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(354) Trans. Towers & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(355) Trans. Poles & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Penelec Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(356) Trans. OH Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(357) Underground Conduit		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(358) Trans. UG Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(359) Trans. Roads		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(360) Land and Land Rights		545												DIST_364-368-PRI
- Demand	DIST_364-368-PRI-D	90	-	-	-	0	0	45	44	-	-	0	-	16%
- Customer	DIST_364-368-PRI-C	455	-	-	-	36	4	370	40	4	-	-	-	84%
- Commodity	DIST_364-368-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		545	-	-	-	37	5	415	84	4	-	0	-	
(361) Structures and Improvements		18,810												DEM
- Demand	NCP	18,810	7,220	28	400	4,729	1,651	2,408	2,193	0	56	32	92	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		18,810	7,220	28	400	4,729	1,651	2,408	2,193	0	56	32	92	
(362) Station Equipment		416,220												DEM
- Demand	NCP	416,220	159,759	628	8,849	104,653	36,534	53,284	48,518	10	1,229	717	2,040	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		416,220	159,759	628	8,849	104,653	36,534	53,284	48,518	10	1,229	717	2,040	
(364) Poles, Towers & Fixtures		36,973												364P
- Demand	NCP-PRI	10,712	-	-	-	44	53	5,388	5,227	-	-	0	-	29%
- Customer	CUS-PRI	26,260	-	-	-	2,099	256	21,346	2,304	256	-	-	-	71%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		36,973	-	-	-	2,143	309	26,734	7,530	256	-	0	-	
(365) Overhead Conductors & Devices		50,511												365P
- Demand	NCP-PRI	2,638	-	-	-	11	13	1,327	1,287	-	-	0	-	5%
- Customer	CUS-PRI	47,873	-	-	-	3,826	467	38,914	4,199	467	-	-	-	95%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		50,511	-	-	-	3,837	480	40,241	5,487	467	-	0	-	

Penelec Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(366) Underground Conduit		1,458												366P
- Demand	NCP-PRI	1,458	-	-	-	6	7	734	712	-	-	0	-	100%
- Customer	CUS-PRI	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,458	-	-	-	6	7	734	712	-	-	0	-	
(367) Underground Conductors & Device		1,992												367P
- Demand	NCP-PRI	165	-	-	-	1	1	83	80	-	-	0	-	8%
- Customer	CUS-PRI	1,828	-	-	-	146	18	1,486	160	18	-	-	-	92%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,992	-	-	-	147	19	1,568	241	18	-	0	-	
(368) Line Transformers		-												368P
- Demand	NCP-PRI	-	-	-	-	-	-	-	-	-	-	-	-	24%
- Customer	CUS-PRI	-	-	-	-	-	-	-	-	-	-	-	-	76%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(369) Services		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(370) Meters		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(371) Customer Premises		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(372) Leased Property Cust. Prem.		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(373) Streetlight		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Distribution Plant		526,509												
- Demand		450,093	166,979	656	9,249	109,444	38,260	63,269	58,060	10	1,284	749	2,132	
- Customer		76,416	-	-	-	6,107	745	62,116	6,703	745	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		526,509	166,979	656	9,249	115,552	39,005	125,385	64,764	755	1,284	749	2,132	
General Plant														
(389) Land		157												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	134	50	0	3	33	11	19	17	0	0	0	1	85%
- Customer	DISTPLT-PRI-C	23	-	-	-	2	0	18	2	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		157	50	0	3	34	12	37	19	0	0	0	1	
(390) Structures		14,366												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	12,281	4,556	18	252	2,986	1,044	1,726	1,584	0	35	20	58	85%
- Customer	DISTPLT-PRI-C	2,085	-	-	-	167	20	1,695	183	20	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		14,366	4,556	18	252	3,153	1,064	3,421	1,767	21	35	20	58	

Penelec Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(391) Office Equipment		1,175												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	1,004	373	1	21	244	85	141	130	0	3	2	5	85%
- Customer	DISTPLT-PRI-C	170	-	-	-	14	2	139	15	2	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,175	373	1	21	258	87	280	144	2	3	2	5	
(392) Transportation		1,580												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	1,351	501	2	28	329	115	190	174	0	4	2	6	85%
- Customer	DISTPLT-PRI-C	229	-	-	-	18	2	186	20	2	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,580	501	2	28	347	117	376	194	2	4	2	6	
(393) Stores Equipment		4												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	3	1	0	0	1	0	0	0	0	0	0	0	85%
- Customer	DISTPLT-PRI-C	1	-	-	-	0	0	0	0	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		4	1	0	0	1	0	1	0	0	0	0	0	
(394) Tools & Garage Equip.		2,714												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	2,320	861	3	48	564	197	326	299	0	7	4	11	85%
- Customer	DISTPLT-PRI-C	394	-	-	-	31	4	320	35	4	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,714	861	3	48	596	201	646	334	4	7	4	11	
(395) Laboratory		24												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	20	8	0	0	5	2	3	3	0	0	0	0	85%
- Customer	DISTPLT-PRI-C	3	-	-	-	0	0	3	0	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		24	8	0	0	5	2	6	3	0	0	0	0	
(396) Power Equipment		717												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	613	227	1	13	149	52	86	79	0	2	1	3	85%
- Customer	DISTPLT-PRI-C	104	-	-	-	8	1	85	9	1	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		717	227	1	13	157	53	171	88	1	2	1	3	
(397) Communication Equipment		6,505												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	5,561	2,063	8	114	1,352	473	782	717	0	16	9	26	85%
- Customer	DISTPLT-PRI-C	944	-	-	-	75	9	767	83	9	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		6,505	2,063	8	114	1,428	482	1,549	800	9	16	9	26	
(398) Misc. Equipment		10												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	9	3	0	0	2	1	1	1	0	0	0	0	85%
- Customer	DISTPLT-PRI-C	1	-	-	-	0	0	1	0	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		10	3	0	0	2	1	2	1	0	0	0	0	
Total General Plant		27,250												
- Demand		23,295	8,642	34	479	5,664	1,980	3,275	3,005	1	66	39	110	
- Customer		3,955	-	-	-	316	39	3,215	347	39	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		27,250	8,642	34	479	5,981	2,019	6,490	3,352	39	66	39	110	
Total Utility Plant		565,487												
- Demand		482,352	178,987	703	9,914	117,315	41,011	67,764	62,182	11	1,377	803	2,285	
- Customer		83,135	-	-	-	6,644	810	67,578	7,293	810	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**565,487**	**178,987**	**703**	**9,914**	**123,959**	**41,821**	**135,342**	**69,475**	**821**	**1,377**	**803**	**2,285**	

Penelec Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
ACCUMULATED DEPRECIATION														
Accumulated Depreciation														
(108-302) Franchise & Consents		4												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	4	1	0	0	1	0	1	0	0	0	0	0	85%
- Customer	DISTPLT-PRI-C	1	-	-	-	0	0	1	0	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		4	1	0	0	1	0	1	1	0	0	0	0	
(108-303) Intangible Plant		(8,839)												OpExp-PRI
- Demand	OpExp-PRI-D	(6,752)	(2,536)	(10)	(140)	(1,662)	(581)	(919)	(841)	(0)	(20)	(11)	(32)	76%
- Customer	OpExp-PRI-C	(2,087)	-	-	-	(167)	(20)	(1,696)	(183)	(20)	-	-	-	24%
- Commodity	OpExp-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(8,839)	(2,536)	(10)	(140)	(1,828)	(601)	(2,615)	(1,024)	(20)	(20)	(11)	(32)	
(108-350) Transm Land		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-352) Transm Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-353) Transm Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-354) Transm Towers & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-355) Transm Poles & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-356) Transm OH Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-357) Transm Underground Conduit		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-358) Transm UG Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Penelec Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(108-359) Transm Roads		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-360) Land		145												DIST_364-368-PRI
- Demand	DIST_364-368-PRI-D	24	-	-	-	0	0	12	12	-	-	0	-	16%
- Customer	DIST_364-368-PRI-C	121	-	-	-	10	1	98	11	1	-	-	-	84%
- Commodity	DIST_364-368-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		145	-	-	-	10	1	110	22	1	-	0	-	
(108-361) Structures		(10,170)												DEM
- Demand	NCP	(10,170)	(3,904)	(15)	(216)	(2,557)	(893)	(1,302)	(1,186)	(0)	(30)	(18)	(50)	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(10,170)	(3,904)	(15)	(216)	(2,557)	(893)	(1,302)	(1,186)	(0)	(30)	(18)	(50)	
(108-362) Station Equip		(128,767)												DEM
- Demand	NCP	(128,767)	(49,425)	(194)	(2,738)	(32,377)	(11,303)	(16,485)	(15,010)	(3)	(380)	(222)	(631)	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(128,767)	(49,425)	(194)	(2,738)	(32,377)	(11,303)	(16,485)	(15,010)	(3)	(380)	(222)	(631)	
(108-364) Poles		(11,324)												364P
- Demand	NCP-PRI	(3,281)	-	-	-	(14)	(16)	(1,650)	(1,601)	-	-	(0)	-	29%
- Customer	CUS-PRI	(8,043)	-	-	-	(643)	(78)	(6,538)	(706)	(78)	-	-	-	71%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(11,324)	-	-	-	(656)	(95)	(8,188)	(2,306)	(78)	-	(0)	-	
(108-365) OH Conductors		(9,952)												365P
- Demand	NCP-PRI	(520)	-	-	-	(2)	(3)	(261)	(254)	-	-	(0)	-	5%
- Customer	CUS-PRI	(9,432)	-	-	-	(754)	(92)	(7,667)	(827)	(92)	-	-	-	95%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(9,952)	-	-	-	(756)	(95)	(7,928)	(1,081)	(92)	-	(0)	-	
(108-366) UG Conduit		(660)												366P
- Demand	NCP-PRI	(660)	-	-	-	(3)	(3)	(332)	(322)	-	-	(0)	-	100%
- Customer	CUS-PRI	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(660)	-	-	-	(3)	(3)	(332)	(322)	-	-	(0)	-	
(108-367) UG Cond & Dev		(675)												367P
- Demand	NCP-PRI	(56)	-	-	-	(0)	(0)	(28)	(27)	-	-	(0)	-	8%
- Customer	CUS-PRI	(619)	-	-	-	(49)	(6)	(503)	(54)	(6)	-	-	-	92%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(675)	-	-	-	(50)	(6)	(531)	(82)	(6)	-	(0)	-	
(108-368) Line Transformers		-												368P
- Demand	NCP-PRI	-	-	-	-	-	-	-	-	-	-	-	-	24%
- Customer	CUS-PRI	-	-	-	-	-	-	-	-	-	-	-	-	76%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-369) Services		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Penelec Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(108-370) Meters		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-371) Install on Cust Premise		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-372) Leased Property Cust. Prem.		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-373) Street Lighting		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-389) Land & Land Rights		(5)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(4)	(2)	(0)	(0)	(1)	(0)	(1)	(1)	(0)	(0)	(0)	(0)	85%
- Customer	DISTPLT-PRI-C	(1)	-	-	-	(0)	(0)	(1)	(0)	(0)	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(5)	(2)	(0)	(0)	(1)	(0)	(1)	(1)	(0)	(0)	(0)	(0)	
(108-390) Struct & Impmnts -		(5,662)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(4,840)	(1,796)	(7)	(99)	(1,177)	(411)	(680)	(624)	(0)	(14)	(8)	(23)	85%
- Customer	DISTPLT-PRI-C	(822)	-	-	-	(66)	(8)	(668)	(72)	(8)	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(5,662)	(1,796)	(7)	(99)	(1,243)	(419)	(1,348)	(696)	(8)	(14)	(8)	(23)	
(108-391) Office Furn & Equip		(957)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(818)	(303)	(1)	(17)	(199)	(70)	(115)	(105)	(0)	(2)	(1)	(4)	85%
- Customer	DISTPLT-PRI-C	(139)	-	-	-	(11)	(1)	(113)	(12)	(1)	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(957)	(303)	(1)	(17)	(210)	(71)	(228)	(118)	(1)	(2)	(1)	(4)	
(108-392) Transportation Equip		(365)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(312)	(116)	(0)	(6)	(76)	(27)	(44)	(40)	(0)	(1)	(1)	(1)	85%
- Customer	DISTPLT-PRI-C	(53)	-	-	-	(4)	(1)	(43)	(5)	(1)	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(365)	(116)	(0)	(6)	(80)	(27)	(87)	(45)	(1)	(1)	(1)	(1)	
(108-393) Stores Equip		(66)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(56)	(21)	(0)	(1)	(14)	(5)	(8)	(7)	(0)	(0)	(0)	(0)	85%
- Customer	DISTPLT-PRI-C	(10)	-	-	-	(1)	(0)	(8)	(1)	(0)	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(66)	(21)	(0)	(1)	(14)	(5)	(16)	(8)	(0)	(0)	(0)	(0)	
(108-394) Tools, Shop & Garage Equip		(1,111)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(950)	(352)	(1)	(20)	(231)	(81)	(134)	(123)	(0)	(3)	(2)	(4)	85%
- Customer	DISTPLT-PRI-C	(161)	-	-	-	(13)	(2)	(131)	(14)	(2)	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(1,111)	(352)	(1)	(20)	(244)	(82)	(265)	(137)	(2)	(3)	(2)	(4)	

Penelec Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(108-395) Laboratory Equip		175												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	149	55	0	3	36	13	21	19	0	0	0	1	85%
- Customer	DISTPLT-PRI-C	25	-	-	-	2	0	21	2	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		175	55	0	3	38	13	42	21	0	0	0	1	
(108-396) Power Operated Equip		(664)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(567)	(210)	(1)	(12)	(138)	(48)	(80)	(73)	(0)	(2)	(1)	(3)	85%
- Customer	DISTPLT-PRI-C	(96)	-	-	-	(8)	(1)	(78)	(8)	(1)	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(664)	(210)	(1)	(12)	(146)	(49)	(158)	(82)	(1)	(2)	(1)	(3)	
(108-397) Communication Equip		(1,502)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(1,284)	(476)	(2)	(26)	(312)	(109)	(180)	(166)	(0)	(4)	(2)	(6)	85%
- Customer	DISTPLT-PRI-C	(218)	-	-	-	(17)	(2)	(177)	(19)	(2)	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(1,502)	(476)	(2)	(26)	(330)	(111)	(358)	(185)	(2)	(4)	(2)	(6)	
(108-398) MISC Equip		75												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	64	24	0	1	15	5	9	8	0	0	0	0	85%
- Customer	DISTPLT-PRI-C	11	-	-	-	1	0	9	1	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		75	24	0	1	16	6	18	9	0	0	0	0	
Total Accumulated Depreciation		(180,318)												
- Demand		(158,796)	(59,060)	(232)	(3,271)	(38,709)	(13,531)	(22,176)	(20,340)	(4)	(454)	(265)	(754)	
- Customer		(21,522)	-	-	-	(1,720)	(210)	(17,494)	(1,888)	(210)	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total Accumulated Depreciation		**(180,318)**	**(59,060)**	**(232)**	**(3,271)**	**(40,429)**	**(13,740)**	**(39,671)**	**(22,228)**	**(213)**	**(454)**	**(265)**	**(754)**	
OTHER RATE BASE ITEMS														
Other Rate Base Items														
Material & Supplies		3,346												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	2,860	1,061	4	59	696	243	402	369	0	8	5	14	85%
- Customer	DISTPLT-PRI-C	486	-	-	-	39	5	395	43	5	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3,346	1,061	4	59	734	248	797	412	5	8	5	14	
Cash Working Capital		9,115												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	7,792	2,891	11	160	1,895	662	1,095	1,005	0	22	13	37	85%
- Customer	DISTPLT-PRI-C	1,323	-	-	-	106	13	1,075	116	13	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		9,115	2,891	11	160	2,000	675	2,171	1,121	13	22	13	37	
Deferred Storm Damage		7,324												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	6,261	2,323	9	129	1,522	532	880	808	0	18	10	30	85%
- Customer	DISTPLT-PRI-C	1,063	-	-	-	85	10	864	93	10	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		7,324	2,323	9	129	1,607	543	1,744	901	11	18	10	30	

Penelec Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Customer Deposits		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Customer Advances		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
ADIT		(89,739)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(76,714)	(28,460)	(112)	(1,576)	(18,654)	(6,521)	(10,784)	(9,896)	(2)	(219)	(128)	(363)	85%
- Customer	DISTPLT-PRI-C	(13,024)	-	-	-	(1,041)	(127)	(10,587)	(1,142)	(127)	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(89,739)	(28,460)	(112)	(1,576)	(19,695)	(6,648)	(21,371)	(11,038)	(129)	(219)	(128)	(363)	
Capitalized Pension and OPEB		857												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	732	272	1	15	178	62	103	94	0	2	1	3	85%
- Customer	DISTPLT-PRI-C	124	-	-	-	10	1	101	11	1	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		857	272	1	15	188	63	204	105	1	2	1	3	
Total Other Rate Base Items		(69,097)												
- Demand		(59,069)	(21,914)	(86)	(1,214)	(14,363)	(5,021)	(8,303)	(7,620)	(1)	(169)	(98)	(280)	
- Customer		(10,029)	-	-	-	(802)	(98)	(8,152)	(880)	(98)	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(69,097)	(21,914)	(86)	(1,214)	(15,165)	(5,119)	(16,455)	(8,499)	(99)	(169)	(98)	(280)	
Total Rate Base		**316,072**												
- Demand		**264,487**	**98,013**	**385**	**5,429**	**64,243**	**22,459**	**37,284**	**34,223**	**6**	**754**	**440**	**1,251**	
- Customer		**51,585**	**-**	**-**	**-**	**4,123**	**503**	**41,932**	**4,525**	**503**	**-**	**-**	**-**	
- Commodity		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	
Total		**316,072**	**98,013**	**385**	**5,429**	**68,366**	**22,962**	**79,216**	**38,748**	**509**	**754**	**440**	**1,251**	

Penelec Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
OPERATIONS & MAINTENANCE EXPENSES														
Transmission Expenses														
Operations Expenses														
(560) Operating Supervision & Engineering		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(561) Load Dispatch		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(562) Station Expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(563) Overhead Line Expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(565) Transmission of Electricity by Others		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(566) Miscellaneous transmission expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Trans. Operations Expenses		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Maintenance Expense														
(568) Maintenance Supervision and Engineering		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(569) Maintenance of Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(570) Maintenance of Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Penelec Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(571) Maintenance of Overhead Lines		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(572) Maintenance of miscellaneous distribution plant		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Trans. Maintenance Expenses		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Transmission Expenses		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Penelec Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Distribution Expenses														
Operations Expenses														
(580) Operation Supervision & Engineering		298												DistOpExp-PRI
- Demand	DistOpExp-PRI-D	282	108	0	6	71	25	37	33	0	1	0	1	95%
- Customer	DistOpExp-PRI-C	15	-	-	-	1	0	13	1	0	-	-	-	5%
- Commodity	DistOpExp-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		298	108	0	6	72	25	49	35	0	1	0	1	
(581) Load Dispatching		454												DEM
- Demand	NCP	454	174	1	10	114	40	58	53	0	1	1	2	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		454	174	1	10	114	40	58	53	0	1	1	2	
(582) Station Expenses		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(583) Overhead line expenses		18												365P
- Demand	NCP-PRI	1	-	-	-	0	0	0	0	-	-	0	-	5%
- Customer	CUS-PRI	17	-	-	-	1	0	13	1	0	-	-	-	95%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		18	-	-	-	1	0	14	2	0	-	0	-	
(584) Underground line expenses		9												367P
- Demand	NCP-PRI	1	-	-	-	0	0	0	0	-	-	0	-	8%
- Customer	CUS-PRI	8	-	-	-	1	0	7	1	0	-	-	-	92%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		9	-	-	-	1	0	7	1	0	-	0	-	
(586) Meter expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(588) Miscellaneous distribution expenses		2,091												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	1,788	663	3	37	435	152	251	231	0	5	3	8	85%
- Customer	DISTPLT-PRI-C	303	-	-	-	24	3	247	27	3	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,091	663	3	37	459	155	498	257	3	5	3	8	

Penelec Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(589) Rents		346												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	296	110	0	6	72	25	42	38	0	1	0	1	85%
- Customer	DISTPLT-PRI-C	50	-	-	-	4	0	41	4	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		346	110	0	6	76	26	82	43	0	1	0	1	
Total Dist. Operations Expenses		3,215												
- Demand		2,821	1,055	4	58	691	242	388	356	0	8	5	13	
- Customer		394	-	-	-	31	4	320	35	4	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		3,215	1,055	4	58	723	245	708	390	4	8	5	13	
Maintenance Expense														
(590) Maintenance Supervision and Engineering		69												DistMtExp-PRI
- Demand	DistMtExp-PRI-D	51	19	0	1	12	4	7	6	0	0	0	0	73%
- Customer	DistMtExp-PRI-C	18	-	-	-	1	0	15	2	0	-	-	-	27%
- Commodity	DistMtExp-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		69	19	0	1	14	5	22	8	0	0	0	0	
(591) Maintenance of Structures		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(592) Maintenance of Station Equipment		9,038												DEM
- Demand	NCP	9,038	3,469	14	192	2,273	793	1,157	1,054	0	27	16	44	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		9,038	3,469	14	192	2,273	793	1,157	1,054	0	27	16	44	
(593) Maintenance of Overhead Lines		3,521												365P
- Demand	NCP-PRI	184	-	-	-	1	1	92	90	-	-	0	-	5%
- Customer	CUS-PRI	3,337	-	-	-	267	33	2,712	293	33	-	-	-	95%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3,521	-	-	-	267	33	2,805	382	33	-	0	-	
(594) Maintenance of underground lines		16												367P
- Demand	NCP-PRI	1	-	-	-	0	0	1	1	-	-	0	-	8%
- Customer	CUS-PRI	15	-	-	-	1	0	12	1	0	-	-	-	92%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		16	-	-	-	1	0	13	2	0	-	0	-	
(595) Maintenance of line transformers		-												368P
- Demand	NCP-PRI	-	-	-	-	-	-	-	-	-	-	-	-	24%
- Customer	CUS-PRI	-	-	-	-	-	-	-	-	-	-	-	-	76%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(596) Maintenance of street lighting and signal systems		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Penelec Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(597) Maintenance of meters		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(598) Maintenance of miscellaneous distribution plant		223												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	191	71	0	4	46	16	27	25	0	1	0	1	85%
- Customer	DISTPLT-PRI-C	32	-	-	-	3	0	26	3	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		223	71	0	4	49	17	53	27	0	1	0	1	
Total Dist. Maintenance Expenses		12,868												
- Demand		9,465	3,559	14	197	2,332	815	1,284	1,175	0	27	16	45	
- Customer		3,403	-	-	-	272	33	2,766	298	33	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		12,868	3,559	14	197	2,604	848	4,050	1,473	33	27	16	45	
Total Distribution Expenses		16,082												
- Demand		12,286	4,614	18	256	3,024	1,056	1,672	1,531	0	35	21	59	
- Customer		3,797	-	-	-	303	37	3,086	333	37	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		16,082	4,614	18	256	3,327	1,093	4,758	1,864	37	35	21	59	
Customer Accounts														
(901) Supervision		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(902) Meter Reading Expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(903) Collections & Records		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(904) Uncollectables		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Penelec Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(905) Misc. Customer Accounts		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Customer Accounts and Services		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Customer Information														
(907) Supervision		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(908) Customer Information		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(909) Advertising		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(910) Misc. Expense		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Customer Information		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Sales														
(911) Sales Supervision		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(913) Advertising Expense		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Sales		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Penelec Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Administrative & General Expense														
(920) Administrative and General Salaries		(303)												NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D	(259)	(98)	(0)	(5)	(64)	(22)	(34)	(31)	(0)	(1)	(0)	(1)	85%
- Customer	NONAGLAB-PRI-C	(44)	-	-	-	(4)	(0)	(36)	(4)	(0)	-	-	-	15%
- Commodity	NONAGLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(303)	(98)	(0)	(5)	(68)	(23)	(70)	(35)	(0)	(1)	(0)	(1)	
(921 Office Supplies		590												NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D	504	191	1	11	125	44	67	61	0	1	1	2	85%
- Customer	NONAGLAB-PRI-C	86	-	-	-	7	1	70	8	1	-	-	-	15%
- Commodity	NONAGLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		590	191	1	11	132	44	137	69	1	1	1	2	
(922) Admin Expenses		-												NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	85%
- Customer	NONAGLAB-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	15%
- Commodity	NONAGLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(923) Outside Services		5,322												NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D	4,544	1,721	7	95	1,128	394	604	552	0	13	8	22	85%
- Customer	NONAGLAB-PRI-C	779	-	-	-	62	8	633	68	8	-	-	-	15%
- Commodity	NONAGLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		5,322	1,721	7	95	1,190	401	1,237	620	8	13	8	22	
(924) Property Insurance		28												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	24	9	0	0	6	2	3	3	0	0	0	0	85%
- Customer	DISTPLT-PRI-C	4	-	-	-	0	0	3	0	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		28	9	0	0	6	2	7	3	0	0	0	0	
(925) Injury and Damages		473												DISTLAB-PRI
- Demand	DISTLAB-PRI-D	403	153	1	8	100	35	54	49	0	1	1	2	85%
- Customer	DISTLAB-PRI-C	69	-	-	-	6	1	56	6	1	-	-	-	15%
- Commodity	DISTLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		473	153	1	8	106	36	110	55	1	1	1	2	
(926) Pension and Benefits		1,439												NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D	1,229	465	2	26	305	107	163	149	0	4	2	6	85%
- Customer	NONAGLAB-PRI-C	211	-	-	-	17	2	171	18	2	-	-	-	15%
- Commodity	NONAGLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,439	465	2	26	322	109	335	168	2	4	2	6	
(928) Regulatory Commission Expense		283												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	242	90	0	5	59	21	34	31	0	1	0	1	85%
- Customer	DISTPLT-PRI-C	41	-	-	-	3	0	33	4	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		283	90	0	5	62	21	67	35	0	1	0	1	
(930.1) General Advertising		1												NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D	1	0	0	0	0	0	0	0	0	0	0	0	85%
- Customer	NONAGLAB-PRI-C	0	-	-	-	0	0	0	0	0	-	-	-	15%
- Commodity	NONAGLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	0	0	0	0	0	0	0	0	0	0	0	
(903.2) Misc. Expense		17												NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D	14	5	0	0	4	1	2	2	0	0	0	0	85%
- Customer	NONAGLAB-PRI-C	2	-	-	-	0	0	2	0	0	-	-	-	15%
- Commodity	NONAGLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		17	5	0	0	4	1	4	2	0	0	0	0	

Penelec Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(931) Misc. Rent		8												NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D	7	2	0	0	2	1	1	1	0	0	0	0	85%
- Customer	NONAGLAB-PRI-C	1	-	-	-	0	0	1	0	0	-	-	-	15%
- Commodity	NONAGLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		8	2	0	0	2	1	2	1	0	0	0	0	
(935) Maint. Of General Plant		(34)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(29)	(11)	(0)	(1)	(7)	(2)	(4)	(4)	(0)	(0)	(0)	(0)	85%
- Customer	DISTPLT-PRI-C	(5)	-	-	-	(0)	(0)	(4)	(0)	(0)	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(34)	(11)	(0)	(1)	(7)	(3)	(8)	(4)	(0)	(0)	(0)	(0)	
(9XX) Open		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	85%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total A&G Expense		7,823												
- Demand		6,679	2,528	10	140	1,656	579	890	813	0	19	11	32	
- Customer		1,144	-	-	-	91	11	930	100	11	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		7,823	2,528	10	140	1,748	590	1,820	913	11	19	11	32	
Total O&M Expenses		23,906												
- Demand		18,965	7,142	28	396	4,680	1,635	2,562	2,344	0	55	32	91	
- Customer		4,941	-	-	-	395	48	4,016	433	48	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**23,906**	**7,142**	**28**	**396**	**5,075**	**1,683**	**6,578**	**2,777**	**49**	**55**	**32**	**91**	

Penelec Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
DEPRECIATION EXPENSE														
Depreciation Expense														
(403-303) Intangible		1,011												OpExp-PRI
- Demand	OpExp-PRI-D	772	290	1	16	190	66	105	96	0	2	1	4	76%
- Customer	OpExp-PRI-C	239	-	-	-	19	2	194	21	2	-	-	-	24%
- Commodity	OpExp-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,011	290	1	16	209	69	299	117	2	2	1	4	
(403-350) Transm Land		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-352) Transm Strucutres		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-353) Transm Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-354) Transm Towers & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-355) Transm Poles & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-356) Transm OH Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-357) Transm UG Conduit		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-358) Transm UG Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-359) Transm Roads		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Penelec Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(403-360) Land		4												DIST_364-368-PRI
- Demand	DIST_364-368-PRI-D	1	-	-	-	0	0	0	0	-	-	0	-	16%
- Customer	DIST_364-368-PRI-C	3	-	-	-	0	0	3	0	0	-	-	-	84%
- Commodity	DIST_364-368-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		4	-	-	-	0	0	3	1	0	-	0	-	
(403-361) Structures		228												DEM
- Demand	NCP	228	88	0	5	57	20	29	27	0	1	0	1	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		228	88	0	5	57	20	29	27	0	1	0	1	
(403-362) Station Equip		8,164												DEM
- Demand	NCP	8,164	3,134	12	174	2,053	717	1,045	952	0	24	14	40	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		8,164	3,134	12	174	2,053	717	1,045	952	0	24	14	40	
(403-364) Poles		622												364P
- Demand	NCP-PRI	180	-	-	-	1	1	91	88	-	-	0	-	29%
- Customer	CUS-PRI	442	-	-	-	35	4	359	39	4	-	-	-	71%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		622	-	-	-	36	5	450	127	4	-	0	-	
(403-365) OH Conductors		1,117												365P
- Demand	NCP-PRI	58	-	-	-	0	0	29	28	-	-	0	-	5%
- Customer	CUS-PRI	1,059	-	-	-	85	10	861	93	10	-	-	-	95%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,117	-	-	-	85	11	890	121	10	-	0	-	
(403-366) UG Conduit		23												366P
- Demand	NCP-PRI	23	-	-	-	0	0	11	11	-	-	0	-	100%
- Customer	CUS-PRI	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		23	-	-	-	0	0	11	11	-	-	0	-	
(403-367) UG Conductors		50												367P
- Demand	NCP-PRI	4	-	-	-	0	0	2	2	-	-	0	-	8%
- Customer	CUS-PRI	46	-	-	-	4	0	37	4	0	-	-	-	92%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		50	-	-	-	4	0	39	6	0	-	0	-	
(403-368) Line Transformers		-												368P
- Demand	NCP-PRI	-	-	-	-	-	-	-	-	-	-	-	-	24%
- Customer	CUS-PRI	-	-	-	-	-	-	-	-	-	-	-	-	76%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-369) Services		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Penelec Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(403-370) Meters		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-371) Install on Cust Premise		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-372) Leased Property Cust. Prem.		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-373) Streetlight		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-389) Land		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	85%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-390) Structures		452												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	386	143	1	8	94	33	54	50	0	1	1	2	85%
- Customer	DISTPLT-PRI-C	66	-	-	-	5	1	53	6	1	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		452	143	1	8	99	33	108	56	1	1	1	2	
(403-391) Office Equipment		196												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	168	62	0	3	41	14	24	22	0	0	0	1	85%
- Customer	DISTPLT-PRI-C	28	-	-	-	2	0	23	2	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		196	62	0	3	43	15	47	24	0	0	0	1	
(403-392) Transportation		104												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	89	33	0	2	22	8	13	12	0	0	0	0	85%
- Customer	DISTPLT-PRI-C	15	-	-	-	1	0	12	1	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		104	33	0	2	23	8	25	13	0	0	0	0	
(403-393) Stores Equip		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	85%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-394) Tools, Shop & Garage Equip		122												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	104	39	0	2	25	9	15	13	0	0	0	0	85%
- Customer	DISTPLT-PRI-C	18	-	-	-	1	0	14	2	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		122	39	0	2	27	9	29	15	0	0	0	0	

Penelec Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(403-395) Laboratory Equip		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	85%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-396) Power Equipment		4												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	3	1	0	0	1	0	0	0	0	0	0	0	85%
- Customer	DISTPLT-PRI-C	1	-	-	-	0	0	0	0	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		4	1	0	0	1	0	1	0	0	0	0	0	
(403-397) Communication Equip		611												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	522	194	1	11	127	44	73	67	0	1	1	2	85%
- Customer	DISTPLT-PRI-C	89	-	-	-	7	1	72	8	1	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		611	194	1	11	134	45	146	75	1	1	1	2	
(403-398) Misc. Equip		0												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	0	0	0	0	0	0	0	0	0	0	0	0	85%
- Customer	DISTPLT-PRI-C	0	-	-	-	0	0	0	0	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	0	
Amortization and Depletion of Utility Plant		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	85%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Cost of Removal/Salvage		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	85%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Average Net Salvage		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	85%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Depreciation Expense		2,033												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	1,738	645	3	36	423	148	244	224	0	5	3	8	85%
- Customer	DISTPLT-PRI-C	295	-	-	-	24	3	240	26	3	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,033	645	3	36	446	151	484	250	3	5	3	8	
Total Depreciation Expense		14,741												
- Demand		12,442	4,628	18	256	3,033	1,060	1,737	1,593	0	36	21	59	
- Customer		2,300	-	-	-	184	22	1,869	202	22	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**14,741**	**4,628**	**18**	**256**	**3,217**	**1,083**	**3,606**	**1,794**	**23**	**36**	**21**	**59**	

Penelec Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Amortization														
Amortization		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	85%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Removal of Retained Riders		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	85%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Eliminate Amort per IS		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	85%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Storm Reserve Amortization		2,135												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	1,825	677	3	37	444	155	257	235	0	5	3	9	85%
- Customer	DISTPLT-PRI-C	310	-	-	-	25	3	252	27	3	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,135	677	3	37	469	158	508	263	3	5	3	9	
Extraordinary Storm Reserve Amort		385												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	330	122	0	7	80	28	46	43	0	1	1	2	85%
- Customer	DISTPLT-PRI-C	56	-	-	-	4	1	45	5	1	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		385	122	0	7	85	29	92	47	1	1	1	2	
COVID-19 Reg Asset Amort		498												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	425	158	1	9	103	36	60	55	0	1	1	2	85%
- Customer	DISTPLT-PRI-C	72	-	-	-	6	1	59	6	1	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		498	158	1	9	109	37	119	61	1	1	1	2	
Streetlight Reg Asset Amort		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Verizon Pole Attach Amort		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	85%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Depreciation and Amortization		17,759												
- Demand		15,022	5,585	22	309	3,661	1,280	2,099	1,926	0	43	25	71	
- Customer		2,738	-	-	-	219	27	2,225	240	27	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**17,759**	**5,585**	**22**	**309**	**3,880**	**1,306**	**4,325**	**2,166**	**27**	**43**	**25**	**71**	

Penelec Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Taxes Other than Income														
Gross Receipt Taxes		3,935												DISTPLT-PRI
- Demand	Revenues	3,364	2,297	7	137	517	123	138	64	0	6	23	52	85%
- Customer	Revenues	571	390	1	23	88	21	23	11	0	1	4	9	15%
- Commodity	Revenues	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3,935	2,687	8	160	605	144	161	75	0	7	27	61	
Payroll Taxes		330												LABOR-PRI
- Demand	LABOR-PRI-D	281	107	0	6	70	24	37	34	0	1	0	1	85%
- Customer	LABOR-PRI-C	48	-	-	-	4	0	39	4	0	-	-	-	15%
- Commodity	LABOR-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		330	107	0	6	74	25	77	38	0	1	0	1	
PURTA Taxes		236												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	202	75	0	4	49	17	28	26	0	1	0	1	85%
- Customer	DISTPLT-PRI-C	34	-	-	-	3	0	28	3	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		236	75	0	4	52	17	56	29	0	1	0	1	
Real Estate Taxes		27												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	23	8	0	0	6	2	3	3	0	0	0	0	85%
- Customer	DISTPLT-PRI-C	4	-	-	-	0	0	3	0	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		27	8	0	0	6	2	6	3	0	0	0	0	
Sales & Use Taxes		17												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	15	6	0	0	4	1	2	2	0	0	0	0	85%
- Customer	DISTPLT-PRI-C	3	-	-	-	0	0	2	0	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		17	6	0	0	4	1	4	2	0	0	0	0	
Misc. Taxes		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	85%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj, Payroll Taxes		-												LABOR-PRI
- Demand	LABOR-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	85%
- Customer	LABOR-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	15%
- Commodity	LABOR-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Other Taxes		0												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	0	0	0	0	0	0	0	0	0	0	0	0	85%
- Customer	DISTPLT-PRI-C	0	-	-	-	0	0	0	0	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	0	
Total Taxes Other than Income		4,545												
- Demand		3,885	2,492	8	148	645	168	209	129	0	7	24	55	
- Customer		660	390	1	23	95	22	96	19	1	1	4	9	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total Taxes Other than Income		4,545	2,882	9	171	740	189	305	147	1	9	28	64	
Total Operating Expenses		46,210												
- Demand		37,872	15,220	58	853	8,986	3,082	4,870	4,398	1	105	81	217	
- Customer		8,339	390	1	23	709	97	6,337	692	76	1	4	9	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		46,210	15,610	59	876	9,695	3,179	11,208	5,090	77	106	85	226	

Penelec Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
UTILITY PLANT														
Intangible Plant														
(301) Organization		26												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	4	2	0	0	1	0	0	-	0	0	0	0	16%
- Customer	DISTPLT-SEC-C	21	18	0	2	1	0	0	-	0	0	0	0	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		26	20	0	2	3	0	0	-	0	0	0	0	
(302) Franchises and Consents		227												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	37	19	0	1	12	4	0	-	0	0	0	0	16%
- Customer	DISTPLT-SEC-C	190	161	0	17	10	0	0	-	0	0	1	0	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		227	180	0	18	22	4	0	-	0	0	1	0	
(303) Intangible Plant		77,694												OpExp-SEC
- Demand	OpExp-SEC-D	5,291	2,668	10	148	1,741	602	55	-	0	21	12	34	7%
- Customer	OpExp-SEC-C	72,403	61,557	77	6,559	3,806	53	4	-	1	17	241	88	93%
- Commodity	OpExp-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		77,694	64,225	88	6,707	5,547	655	58	-	1	38	253	123	
Total Intangible Plant		77,947												
- Demand		5,333	2,689	11	149	1,755	607	55	-	0	21	12	34	
- Customer		72,614	61,736	77	6,578	3,817	53	4	-	1	18	242	89	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		77,947	64,426	88	6,727	5,572	659	59	-	1	38	254	123	
Distribution Plant														
(350) Transmission Land		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(352) Transmission Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(353) Trans. Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(354) Trans. Towers & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(355) Trans. Poles & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Penelec Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(356) Trans. OH Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(357) Underground Conduit		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(358) Trans. UG Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(359) Trans. Roads		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(360) Land and Land Rights		16,524												DIST_364-368-SEC
- Demand	DIST_364-368-SEC-D	2,717	1,370	5	76	894	309	28	-	0	11	6	17	16%
- Customer	DIST_364-368-SEC-C	13,808	11,739	15	1,251	726	10	1	-	0	3	46	17	84%
- Commodity	DIST_364-368-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		16,524	13,109	20	1,327	1,620	319	29	-	0	14	52	34	
(361) Structures and Improvements		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(362) Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(364) Poles, Towers & Fixtures		689,050												364S
- Demand	NCP-SEC	199,646	100,686	396	5,575	65,700	22,714	2,058	-	6	774	452	1,285	29%
- Customer	CUS-SEC	489,404	416,092	521	44,336	25,725	356	26	-	4	118	1,628	598	71%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		689,050	516,778	916	49,911	91,424	23,070	2,084	-	10	893	2,080	1,884	
(365) Overhead Conductors & Devices		1,257,244												365S
- Demand	NCP-SEC	65,665	33,117	130	1,834	21,609	7,471	677	-	2	255	149	423	5%
- Customer	CUS-SEC	1,191,579	1,013,083	1,268	107,948	62,633	866	63	-	10	288	3,964	1,456	95%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,257,244	1,046,199	1,398	109,781	84,242	8,337	740	-	12	543	4,113	1,879	

Penelec Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(366) Underground Conduit		45,101												366S
- Demand	NCP-SEC	45,101	22,745	89	1,259	14,842	5,131	465	-	1	175	102	290	100%
- Customer	CUS-SEC	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		45,101	22,745	89	1,259	14,842	5,131	465	-	1	175	102	290	
(367) Underground Conductors & Device		266,731												367S
- Demand	NCP-SEC	22,073	11,132	44	616	7,264	2,511	228	-	1	86	50	142	8%
- Customer	CUS-SEC	244,658	208,009	260	22,164	12,860	178	13	-	2	59	814	299	92%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		266,731	219,141	304	22,780	20,124	2,689	241	-	3	145	864	441	
(368) Line Transformers		497,863												368S
- Demand	NCP-SEC	120,633	60,838	239	3,368	39,698	13,725	1,244	-	4	468	273	777	24%
- Customer	CUS-SEC	377,230	320,722	401	34,174	19,828	274	20	-	3	91	1,255	461	76%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		497,863	381,560	640	37,543	59,526	13,999	1,264	-	7	559	1,528	1,238	
(369) Services		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(370) Meters		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(371) Customer Premises		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(372) Leased Property Cust. Prem.		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(373) Streetlight		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Distribution Plant		2,772,514												
- Demand		455,835	229,888	903	12,728	150,007	51,861	4,699	-	14	1,768	1,032	2,935	
- Customer		2,316,679	1,969,645	2,466	209,873	121,771	1,683	123	-	20	560	7,707	2,831	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		2,772,514	2,199,533	3,369	222,601	271,778	53,544	4,822	-	34	2,328	8,738	5,766	
General Plant														
(389) Land		824												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	136	68	0	4	45	15	1	-	0	1	0	1	16%
- Customer	DISTPLT-SEC-C	689	586	1	62	36	1	0	-	0	0	2	1	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		824	654	1	66	81	16	1	-	0	1	3	2	
(390) Structures		75,647												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	12,437	6,272	25	347	4,093	1,415	128	-	0	48	28	80	16%
- Customer	DISTPLT-SEC-C	63,210	53,741	67	5,726	3,322	46	3	-	1	15	210	77	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		75,647	60,014	92	6,074	7,415	1,461	132	-	1	64	238	157	

Penelec Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(391) Office Equipment		6,185												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	1,017	513	2	28	335	116	10	-	0	4	2	7	16%
- Customer	DISTPLT-SEC-C	5,168	4,394	6	468	272	4	0	-	0	1	17	6	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		6,185	4,907	8	497	606	119	11	-	0	5	19	13	
(392) Transportation		8,322												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	1,368	690	3	38	450	156	14	-	0	5	3	9	16%
- Customer	DISTPLT-SEC-C	6,954	5,912	7	630	366	5	0	-	0	2	23	8	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		8,322	6,602	10	668	816	161	14	-	0	7	26	17	
(393) Stores Equipment		19												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	3	2	0	0	1	0	0	-	0	0	0	0	16%
- Customer	DISTPLT-SEC-C	15	13	0	1	1	0	0	-	0	0	0	0	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		19	15	0	1	2	0	0	-	0	0	0	0	
(394) Tools & Garage Equip.		14,289												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	2,349	1,185	5	66	773	267	24	-	0	9	5	15	16%
- Customer	DISTPLT-SEC-C	11,940	10,151	13	1,082	628	9	1	-	0	3	40	15	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		14,289	11,336	17	1,147	1,401	276	25	-	0	12	45	30	
(395) Laboratory		126												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	21	10	0	1	7	2	0	-	0	0	0	0	16%
- Customer	DISTPLT-SEC-C	105	89	0	10	6	0	0	-	0	0	0	0	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		126	100	0	10	12	2	0	-	0	0	0	0	
(396) Power Equipment		3,776												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	621	313	1	17	204	71	6	-	0	2	1	4	16%
- Customer	DISTPLT-SEC-C	3,155	2,683	3	286	166	2	0	-	0	1	10	4	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3,776	2,996	5	303	370	73	7	-	0	3	12	8	
(397) Communication Equipment		34,256												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	5,632	2,840	11	157	1,853	641	58	-	0	22	13	36	16%
- Customer	DISTPLT-SEC-C	28,624	24,336	30	2,593	1,505	21	2	-	0	7	95	35	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		34,256	27,176	42	2,750	3,358	662	60	-	0	29	108	71	
(398) Misc. Equipment		53												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	9	4	0	0	3	1	0	-	0	0	0	0	16%
- Customer	DISTPLT-SEC-C	44	37	0	4	2	0	0	-	0	0	0	0	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		53	42	0	4	5	1	0	-	0	0	0	0	
Total General Plant		143,496												
- Demand		23,593	11,898	47	659	7,764	2,684	243	-	1	92	53	152	
- Customer		119,904	101,942	128	10,862	6,302	87	6	-	1	29	399	147	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		143,496	113,841	174	11,521	14,066	2,771	250	-	2	120	452	298	
Total Utility Plant		2,993,956												
- Demand		484,760	244,476	960	13,536	159,525	55,152	4,997	-	15	1,880	1,097	3,121	
- Customer		2,509,196	2,133,324	2,671	227,314	131,891	1,823	133	-	22	606	8,347	3,066	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**2,993,956**	**2,377,799**	**3,631**	**240,849**	**291,416**	**56,975**	**5,130**	**-**	**37**	**2,487**	**9,444**	**6,187**	

Penelec Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
ACCUMULATED DEPRECIATION														
Accumulated Depreciation														
(108-302) Franchise & Consents		23												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	4	2	0	0	1	0	0	-	0	0	0	0	16%
- Customer	DISTPLT-SEC-C	20	17	0	2	1	0	0	-	0	0	0	0	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		23	19	0	2	2	0	0	-	0	0	0	0	
(108-303) Intangible Plant		(58,794)												OpExp-SEC
- Demand	OpExp-SEC-D	(4,004)	(2,019)	(8)	(112)	(1,318)	(456)	(41)	-	(0)	(16)	(9)	(26)	7%
- Customer	OpExp-SEC-C	(54,790)	(46,583)	(58)	(4,964)	(2,880)	(40)	(3)	-	(0)	(13)	(182)	(67)	93%
- Commodity	OpExp-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(58,794)	(48,602)	(66)	(5,075)	(4,198)	(495)	(44)	-	(1)	(29)	(191)	(93)	
(108-350) Transm Land		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-352) Transm Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-353) Transm Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-354) Transm Towers & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-355) Transm Poles & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-356) Transm OH Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-357) Transm Underground Conduit		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-358) Transm UG Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Penelec Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(108-359) Transm Roads		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-360) Land		4,381												DIST_364-368-SEC
- Demand	DIST_364-368-SEC-D	720	363	1	20	237	82	7	-	0	3	2	5	16%
- Customer	DIST_364-368-SEC-C	3,660	3,112	4	332	192	3	0	-	0	1	12	4	84%
- Commodity	DIST_364-368-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		4,381	3,475	5	352	429	85	8	-	0	4	14	9	
(108-361) Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-362) Station Equip		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-364) Poles		(211,038)												364S
- Demand	NCP-SEC	(61,146)	(30,837)	(121)	(1,707)	(20,122)	(6,957)	(630)	-	(2)	(237)	(138)	(394)	29%
- Customer	CUS-SEC	(149,891)	(127,438)	(160)	(13,579)	(7,879)	(109)	(8)	-	(1)	(36)	(499)	(183)	71%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(211,038)	(158,275)	(281)	(15,286)	(28,001)	(7,066)	(638)	-	(3)	(273)	(637)	(577)	
(108-365) OH Conductors		(247,699)												365S
- Demand	NCP-SEC	(12,937)	(6,525)	(26)	(361)	(4,257)	(1,472)	(133)	-	(0)	(50)	(29)	(83)	5%
- Customer	CUS-SEC	(234,762)	(199,595)	(250)	(21,268)	(12,340)	(171)	(12)	-	(2)	(57)	(781)	(287)	95%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(247,699)	(206,120)	(275)	(21,629)	(16,597)	(1,642)	(146)	-	(2)	(107)	(810)	(370)	
(108-366) UG Conduit		(20,402)												366S
- Demand	NCP-SEC	(20,402)	(10,289)	(40)	(570)	(6,714)	(2,321)	(210)	-	(1)	(79)	(46)	(131)	100%
- Customer	CUS-SEC	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(20,402)	(10,289)	(40)	(570)	(6,714)	(2,321)	(210)	-	(1)	(79)	(46)	(131)	
(108-367) UG Cond & Dev		(90,316)												367S
- Demand	NCP-SEC	(7,474)	(3,769)	(15)	(209)	(2,460)	(850)	(77)	-	(0)	(29)	(17)	(48)	8%
- Customer	CUS-SEC	(82,842)	(70,432)	(88)	(7,505)	(4,354)	(60)	(4)	-	(1)	(20)	(276)	(101)	92%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(90,316)	(74,202)	(103)	(7,714)	(6,814)	(911)	(81)	-	(1)	(49)	(292)	(149)	
(108-368) Line Transformers		(184,585)												368S
- Demand	NCP-SEC	(44,725)	(22,556)	(89)	(1,249)	(14,718)	(5,088)	(461)	-	(1)	(173)	(101)	(288)	24%
- Customer	CUS-SEC	(139,859)	(118,909)	(149)	(12,670)	(7,351)	(102)	(7)	-	(1)	(34)	(465)	(171)	76%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(184,585)	(141,465)	(237)	(13,919)	(22,070)	(5,190)	(468)	-	(3)	(207)	(566)	(459)	
(108-369) Services		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Penelec Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(108-370) Meters		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-371) Install on Cust Premise		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-372) Leased Property Cust. Prem.		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-373) Street Lighting		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-389) Land & Land Rights		(26)												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(4)	(2)	(0)	(0)	(1)	(0)	(0)	-	(0)	(0)	(0)	(0)	16%
- Customer	DISTPLT-SEC-C	(22)	(19)	(0)	(2)	(1)	(0)	(0)	-	(0)	(0)	(0)	(0)	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(26)	(21)	(0)	(2)	(3)	(1)	(0)	-	(0)	(0)	(0)	(0)	
(108-390) Struct & Impmnts -		(29,813)												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(4,902)	(2,472)	(10)	(137)	(1,613)	(558)	(51)	-	(0)	(19)	(11)	(32)	16%
- Customer	DISTPLT-SEC-C	(24,912)	(21,180)	(27)	(2,257)	(1,309)	(18)	(1)	-	(0)	(6)	(83)	(30)	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(29,813)	(23,652)	(36)	(2,394)	(2,922)	(576)	(52)	-	(0)	(25)	(94)	(62)	
(108-391) Office Furn & Equip		(5,037)												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(828)	(418)	(2)	(23)	(273)	(94)	(9)	-	(0)	(3)	(2)	(5)	16%
- Customer	DISTPLT-SEC-C	(4,209)	(3,578)	(4)	(381)	(221)	(3)	(0)	-	(0)	(1)	(14)	(5)	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(5,037)	(3,996)	(6)	(404)	(494)	(97)	(9)	-	(0)	(4)	(16)	(10)	
(108-392) Transportation Equip		(1,922)												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(316)	(159)	(1)	(9)	(104)	(36)	(3)	-	(0)	(1)	(1)	(2)	16%
- Customer	DISTPLT-SEC-C	(1,606)	(1,365)	(2)	(145)	(84)	(1)	(0)	-	(0)	(0)	(5)	(2)	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(1,922)	(1,524)	(2)	(154)	(188)	(37)	(3)	-	(0)	(2)	(6)	(4)	
(108-393) Stores Equip		(347)												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(57)	(29)	(0)	(2)	(19)	(6)	(1)	-	(0)	(0)	(0)	(0)	16%
- Customer	DISTPLT-SEC-C	(290)	(246)	(0)	(26)	(15)	(0)	(0)	-	(0)	(0)	(1)	(0)	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(347)	(275)	(0)	(28)	(34)	(7)	(1)	-	(0)	(0)	(1)	(1)	
(108-394) Tools, Shop & Garage Equip		(5,852)												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(962)	(485)	(2)	(27)	(317)	(109)	(10)	-	(0)	(4)	(2)	(6)	16%
- Customer	DISTPLT-SEC-C	(4,890)	(4,157)	(5)	(443)	(257)	(4)	(0)	-	(0)	(1)	(16)	(6)	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(5,852)	(4,643)	(7)	(470)	(574)	(113)	(10)	-	(0)	(5)	(18)	(12)	

Penelec Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(108-395) Laboratory Equip		919												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	151	76	0	4	50	17	2	-	0	1	0	1	16%
- Customer	DISTPLT-SEC-C	768	653	1	70	40	1	0	-	0	0	3	1	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		919	729	1	74	90	18	2	-	0	1	3	2	
(108-396) Power Operated Equip		(3,494)												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(574)	(290)	(1)	(16)	(189)	(65)	(6)	-	(0)	(2)	(1)	(4)	16%
- Customer	DISTPLT-SEC-C	(2,920)	(2,482)	(3)	(264)	(153)	(2)	(0)	-	(0)	(1)	(10)	(4)	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(3,494)	(2,772)	(4)	(281)	(343)	(67)	(6)	-	(0)	(3)	(11)	(7)	
(108-397) Communication Equip		(7,908)												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(1,300)	(656)	(3)	(36)	(428)	(148)	(13)	-	(0)	(5)	(3)	(8)	16%
- Customer	DISTPLT-SEC-C	(6,608)	(5,618)	(7)	(599)	(347)	(5)	(0)	-	(0)	(2)	(22)	(8)	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(7,908)	(6,273)	(10)	(635)	(775)	(153)	(14)	-	(0)	(7)	(25)	(16)	
(108-398) MISC Equip		392												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	65	33	0	2	21	7	1	-	0	0	0	0	16%
- Customer	DISTPLT-SEC-C	328	279	0	30	17	0	0	-	0	0	1	0	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		392	311	0	31	38	8	1	-	0	0	1	1	
Total Accumulated Depreciation		(861,516)												
- Demand		(158,693)	(80,032)	(314)	(4,431)	(52,223)	(18,055)	(1,636)	-	(5)	(616)	(359)	(1,022)	
- Customer		(702,824)	(597,542)	(748)	(63,670)	(36,942)	(511)	(37)	-	(6)	(170)	(2,338)	(859)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total Accumulated Depreciation		**(861,516)**	**(677,574)**	**(1,062)**	**(68,101)**	**(89,165)**	**(18,565)**	**(1,673)**	**-**	**(11)**	**(785)**	**(2,697)**	**(1,881)**	
OTHER RATE BASE ITEMS														
Other Rate Base Items														
Material & Supplies		17,620												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	2,897	1,461	6	81	953	330	30	-	0	11	7	19	16%
- Customer	DISTPLT-SEC-C	14,723	12,518	16	1,334	774	11	1	-	0	4	49	18	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		17,620	13,979	21	1,415	1,727	340	31	-	0	15	56	37	
Cash Working Capital		47,996												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	7,891	3,980	16	220	2,597	898	81	-	0	31	18	51	16%
- Customer	DISTPLT-SEC-C	40,105	34,097	43	3,633	2,108	29	2	-	0	10	133	49	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		47,996	38,077	58	3,854	4,705	927	83	-	1	40	151	100	
Deferred Storm Damage		38,568												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	6,341	3,198	13	177	2,087	721	65	-	0	25	14	41	16%
- Customer	DISTPLT-SEC-C	32,227	27,399	34	2,920	1,694	23	2	-	0	8	107	39	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		38,568	30,597	47	3,097	3,781	745	67	-	0	32	122	80	

Penelec Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Customer Deposits		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Customer Advances		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
ADIT		(472,551)												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(77,693)	(39,182)	(154)	(2,169)	(25,567)	(8,839)	(801)	-	(2)	(301)	(176)	(500)	16%
- Customer	DISTPLT-SEC-C	(394,858)	(335,709)	(420)	(35,771)	(20,755)	(287)	(21)	-	(3)	(95)	(1,314)	(483)	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(472,551)	(374,891)	(574)	(37,940)	(46,322)	(9,126)	(822)	-	(6)	(397)	(1,489)	(983)	
Capitalized Pension and OPEB		4,511												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	742	374	1	21	244	84	8	-	0	3	2	5	16%
- Customer	DISTPLT-SEC-C	3,770	3,205	4	341	198	3	0	-	0	1	13	5	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		4,511	3,579	5	362	442	87	8	-	0	4	14	9	
Total Other Rate Base Items		(363,855)												
- Demand		(59,822)	(30,170)	(119)	(1,670)	(19,686)	(6,806)	(617)	-	(2)	(232)	(135)	(385)	
- Customer		(304,033)	(258,489)	(324)	(27,543)	(15,981)	(221)	(16)	-	(3)	(73)	(1,011)	(372)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(363,855)	(288,659)	(442)	(29,213)	(35,667)	(7,027)	(633)	-	(4)	(306)	(1,147)	(757)	
Total Rate Base		**1,768,585**												
- Demand		**266,245**	**134,274**	**527**	**7,434**	**87,616**	**30,291**	**2,745**	**-**	**8**	**1,033**	**603**	**1,714**	
- Customer		**1,502,340**	**1,277,292**	**1,599**	**136,100**	**78,967**	**1,092**	**80**	**-**	**13**	**363**	**4,998**	**1,836**	
- Commodity		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	
Total		**1,768,585**	**1,411,566**	**2,126**	**143,535**	**166,584**	**31,383**	**2,824**	**-**	**21**	**1,396**	**5,600**	**3,550**	

Penelec Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
OPERATIONS & MAINTENANCE EXPENSES														
Transmission Expenses														
Operations Expenses														
(560) Operating Supervision & Engineering		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(561) Load Dispatch		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(562) Station Expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(563) Overhead Line Expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(565) Transmission of Electricity by Others		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(566) Miscellaneous transmission expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Trans. Operations Expenses		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Maintenance Expense														
(568) Maintenance Supervision and Engineering		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(569) Maintenance of Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(570) Maintenance of Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Penelec Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(571) Maintenance of Overhead Lines		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(572) Maintenance of miscellaneous distribution plant		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Trans. Maintenance Expenses		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Transmission Expenses		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Penelec Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Distribution Expenses														
Operations Expenses														
(580) Operation Supervision & Engineering		1,014												DistOpExp-SEC
- Demand	DistOpExp-SEC-D	76	38	0	2	25	9	1	-	0	0	0	0	7%
- Customer	DistOpExp-SEC-C	938	798	1	85	49	1	0	-	0	0	3	1	93%
- Commodity	DistOpExp-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,014	836	1	87	74	9	1	-	0	1	3	2	
(581) Load Dispatching		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(582) Station Expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(583) Overhead line expenses		436												365S
- Demand	NCP-SEC	23	11	0	1	7	3	0	-	0	0	0	0	5%
- Customer	CUS-SEC	413	351	0	37	22	0	0	-	0	0	1	1	95%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		436	363	0	38	29	3	0	-	0	0	1	1	
(584) Underground line expenses		1,200												367S
- Demand	NCP-SEC	99	50	0	3	33	11	1	-	0	0	0	1	8%
- Customer	CUS-SEC	1,100	936	1	100	58	1	0	-	0	0	4	1	92%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,200	986	1	102	91	12	1	-	0	1	4	2	
(586) Meter expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(588) Miscellaneous distribution expenses		11,011												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	1,810	913	4	51	596	206	19	-	0	7	4	12	16%
- Customer	DISTPLT-SEC-C	9,201	7,823	10	834	484	7	0	-	0	2	31	11	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		11,011	8,736	13	884	1,079	213	19	-	0	9	35	23	

Penelec Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(589) Rents		1,820												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	299	151	1	8	98	34	3	-	0	1	1	2	16%
- Customer	DISTPLT-SEC-C	1,521	1,293	2	138	80	1	0	-	0	0	5	2	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,820	1,444	2	146	178	35	3	-	0	2	6	4	
Total Dist. Operations Expenses		15,481												
- Demand		2,307	1,164	5	64	759	263	24	-	0	9	5	15	
- Customer		13,174	11,201	14	1,193	692	10	1	-	0	3	44	16	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		15,481	12,364	19	1,258	1,452	272	24	-	0	12	49	31	
Maintenance Expense														
(590) Maintenance Supervision and Engineering		493												DistMtExp-SEC
- Demand	DistMtExp-SEC-D	26	13	0	1	9	3	0	-	0	0	0	0	5%
- Customer	DistMtExp-SEC-C	467	397	0	42	25	0	0	-	0	0	2	1	95%
- Commodity	DistMtExp-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		493	410	1	43	33	3	0	-	0	0	2	1	
(591) Maintenance of Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(592) Maintenance of Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(593) Maintenance of Overhead Lines		87,633												365S
- Demand	NCP-SEC	4,577	2,308	9	128	1,506	521	47	-	0	18	10	29	5%
- Customer	CUS-SEC	83,056	70,614	88	7,524	4,366	60	4	-	1	20	276	101	95%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		87,633	72,923	97	7,652	5,872	581	52	-	1	38	287	131	
(594) Maintenance of underground lines		2,194												367S
- Demand	NCP-SEC	182	92	0	5	60	21	2	-	0	1	0	1	8%
- Customer	CUS-SEC	2,012	1,711	2	182	106	1	0	-	0	0	7	2	92%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,194	1,802	3	187	165	22	2	-	0	1	7	4	
(595) Maintenance of line transformers		-												368S
- Demand	NCP-SEC	-	-	-	-	-	-	-	-	-	-	-	-	24%
- Customer	CUS-SEC	-	-	-	-	-	-	-	-	-	-	-	-	76%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(596) Maintenance of street lighting and signal systems		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Penelec Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(597) Maintenance of meters		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(598) Maintenance of miscellaneous distribution plant		1,177												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	193	98	0	5	64	22	2	-	0	1	0	1	16%
- Customer	DISTPLT-SEC-C	983	836	1	89	52	1	0	-	0	0	3	1	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,177	934	1	94	115	23	2	-	0	1	4	2	
Total Dist. Maintenance Expenses		91,496												
- Demand		4,978	2,511	10	139	1,638	566	51	-	0	19	11	32	
- Customer		86,518	73,558	92	7,838	4,548	63	5	-	1	21	288	106	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		91,496	76,069	102	7,977	6,186	629	56	-	1	40	299	138	
Total Distribution Expenses		106,978												
- Demand		7,286	3,674	14	203	2,398	829	75	-	0	28	16	47	
- Customer		99,692	84,759	106	9,031	5,240	72	5	-	1	24	332	122	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		106,978	88,433	121	9,235	7,638	901	80	-	1	52	348	169	
Customer Accounts														
(901) Supervision		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(902) Meter Reading Expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(903) Collections & Records		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(904) Uncollectables		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Penelec Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(905) Misc. Customer Accounts		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Customer Accounts and Services		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Customer Information														
(907) Supervision		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(908) Customer Information		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(909) Advertising		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(910) Misc. Expense		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Customer Information		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Sales														
(911) Sales Supervision		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(913) Advertising Expense		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Sales		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Penelec Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Administrative & General Expense														
(920) Administrative and General Salaries		(1,246)												NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	(93)	(47)	(0)	(3)	(31)	(11)	(1)	-	(0)	(0)	(0)	(1)	7%
- Customer	NONAGLAB-SEC-C	(1,153)	(980)	(1)	(104)	(61)	(1)	(0)	-	(0)	(0)	(4)	(1)	93%
- Commodity	NONAGLAB-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(1,246)	(1,027)	(1)	(107)	(91)	(11)	(1)	-	(0)	(1)	(4)	(2)	
(921 Office Supplies		2,426												NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	182	92	0	5	60	21	2	-	0	1	0	1	7%
- Customer	NONAGLAB-SEC-C	2,244	1,908	2	203	118	2	0	-	0	1	7	3	93%
- Commodity	NONAGLAB-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,426	2,000	3	208	178	22	2	-	0	1	8	4	
(922) Admin Expenses		-												NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	7%
- Customer	NONAGLAB-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	93%
- Commodity	NONAGLAB-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(923) Outside Services		21,891												NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	1,638	826	3	46	539	186	17	-	0	6	4	11	7%
- Customer	NONAGLAB-SEC-C	20,253	17,219	22	1,835	1,065	15	1	-	0	5	67	25	93%
- Commodity	NONAGLAB-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		21,891	18,045	25	1,880	1,604	201	18	-	0	11	71	35	
(924) Property Insurance		147												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	24	12	0	1	8	3	0	-	0	0	0	0	16%
- Customer	DISTPLT-SEC-C	123	105	0	11	6	0	0	-	0	0	0	0	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		147	117	0	12	14	3	0	-	0	0	0	0	
(925) Injury and Damages		1,944												DISTLAB-SEC
- Demand	DISTLAB-SEC-D	145	73	0	4	48	17	1	-	0	1	0	1	7%
- Customer	DISTLAB-SEC-C	1,798	1,529	2	163	95	1	0	-	0	0	6	2	93%
- Commodity	DISTLAB-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,944	1,602	2	167	142	18	2	-	0	1	6	3	
(926) Pension and Benefits		5,920												NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	443	223	1	12	146	50	5	-	0	2	1	3	7%
- Customer	NONAGLAB-SEC-C	5,477	4,656	6	496	288	4	0	-	0	1	18	7	93%
- Commodity	NONAGLAB-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		5,920	4,880	7	509	434	54	5	-	0	3	19	10	
(928) Regulatory Commission Expense		1,490												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	245	124	0	7	81	28	3	-	0	1	1	2	16%
- Customer	DISTPLT-SEC-C	1,245	1,059	1	113	65	1	0	-	0	0	4	2	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,490	1,182	2	120	146	29	3	-	0	1	5	3	
(930.1) General Advertising		3												NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	0	0	0	0	0	0	0	-	0	0	0	0	7%
- Customer	NONAGLAB-SEC-C	3	2	0	0	0	0	0	-	0	0	0	0	93%
- Commodity	NONAGLAB-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3	2	0	0	0	0	0	-	0	0	0	0	
(903.2) Misc. Expense		69												NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	5	3	0	0	2	1	0	-	0	0	0	0	7%
- Customer	NONAGLAB-SEC-C	64	54	0	6	3	0	0	-	0	0	0	0	93%
- Commodity	NONAGLAB-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		69	57	0	6	5	1	0	-	0	0	0	0	

Penelec Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(931) Misc. Rent		32												NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	2	1	0	0	1	0	0	-	0	0	0	0	7%
- Customer	NONAGLAB-SEC-C	29	25	0	3	2	0	0	-	0	0	0	0	93%
- Commodity	NONAGLAB-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		32	26	0	3	2	0	0	-	0	0	0	0	
(935) Maint. Of General Plant		(178)												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(29)	(15)	(0)	(1)	(10)	(3)	(0)	-	(0)	(0)	(0)	(0)	16%
- Customer	DISTPLT-SEC-C	(149)	(126)	(0)	(13)	(8)	(0)	(0)	-	(0)	(0)	(0)	(0)	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(178)	(141)	(0)	(14)	(17)	(3)	(0)	-	(0)	(0)	(1)	(0)	
(9XX) Open		-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	16%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total A&G Expense		32,497												
- Demand		2,562	1,292	5	72	843	292	26	-	0	10	6	16	
- Customer		29,935	25,450	32	2,712	1,573	22	2	-	0	7	100	37	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		32,497	26,743	37	2,783	2,417	313	28	-	0	17	105	53	
Total O&M Expenses		139,475												
- Demand		9,848	4,967	20	275	3,241	1,120	102	-	0	38	22	63	
- Customer		129,627	110,209	138	11,743	6,814	94	7	-	1	31	431	158	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**139,475**	**115,176**	**157**	**12,018**	**10,054**	**1,215**	**108**	**-**	**1**	**70**	**454**	**222**	

Penelec Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
DEPRECIATION EXPENSE														
Depreciation Expense														
(403-303) Intangible		5,322												OpExp-SEC
- Demand	OpExp-SEC-D	362	183	1	10	119	41	4	-	0	1	1	2	7%
- Customer	OpExp-SEC-C	4,960	4,217	5	449	261	4	0	-	0	1	16	6	93%
- Commodity	OpExp-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		5,322	4,400	6	459	380	45	4	-	0	3	17	8	
(403-350) Transm Land		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-352) Transm Strucutres		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-353) Transm Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-354) Transm Towers & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-355) Transm Poles & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-356) Transm OH Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-357) Transm UG Conduit		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-358) Transm UG Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-359) Transm Roads		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Penelec Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(403-360) Land		124												DIST_364-368-SEC
- Demand	DIST_364-368-SEC-D	20	10	0	1	7	2	0	-	0	0	0	0	16%
- Customer	DIST_364-368-SEC-C	103	88	0	9	5	0	0	-	0	0	0	0	84%
- Commodity	DIST_364-368-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		124	98	0	10	12	2	0	-	0	0	0	0	
(403-361) Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-362) Station Equip		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-364) Poles		11,589												364S
- Demand	NCP-SEC	3,358	1,693	7	94	1,105	382	35	-	0	13	8	22	29%
- Customer	CUS-SEC	8,231	6,998	9	746	433	6	0	-	0	2	27	10	71%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		11,589	8,692	15	839	1,538	388	35	-	0	15	35	32	
(403-365) OH Conductors		27,805												365S
- Demand	NCP-SEC	1,452	732	3	41	478	165	15	-	0	6	3	9	5%
- Customer	CUS-SEC	26,352	22,405	28	2,387	1,385	19	1	-	0	6	88	32	95%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		27,805	23,137	31	2,428	1,863	184	16	-	0	12	91	42	
(403-366) UG Conduit		706												366S
- Demand	NCP-SEC	706	356	1	20	232	80	7	-	0	3	2	5	100%
- Customer	CUS-SEC	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		706	356	1	20	232	80	7	-	0	3	2	5	
(403-367) UG Conductors		6,708												367S
- Demand	NCP-SEC	555	280	1	16	183	63	6	-	0	2	1	4	8%
- Customer	CUS-SEC	6,153	5,231	7	557	323	4	0	-	0	1	20	8	92%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		6,708	5,511	8	573	506	68	6	-	0	4	22	11	
(403-368) Line Transformers		13,340												368S
- Demand	NCP-SEC	3,232	1,630	6	90	1,064	368	33	-	0	13	7	21	24%
- Customer	CUS-SEC	10,108	8,594	11	916	531	7	1	-	0	2	34	12	76%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		13,340	10,224	17	1,006	1,595	375	34	-	0	15	41	33	
(403-369) Services		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Penelec Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(403-370) Meters		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-371) Install on Cust Premise		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-372) Leased Property Cust. Prem.		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-373) Streetlight		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-389) Land		-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	16%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-390) Structures		2,378												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	391	197	1	11	129	44	4	-	0	2	1	3	16%
- Customer	DISTPLT-SEC-C	1,987	1,690	2	180	104	1	0	-	0	0	7	2	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,378	1,887	3	191	233	46	4	-	0	2	7	5	
(403-391) Office Equipment		1,032												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	170	86	0	5	56	19	2	-	0	1	0	1	16%
- Customer	DISTPLT-SEC-C	862	733	1	78	45	1	0	-	0	0	3	1	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,032	819	1	83	101	20	2	-	0	1	3	2	
(403-392) Transportation		549												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	90	46	0	3	30	10	1	-	0	0	0	1	16%
- Customer	DISTPLT-SEC-C	459	390	0	42	24	0	0	-	0	0	2	1	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		549	436	1	44	54	11	1	-	0	0	2	1	
(403-393) Stores Equip		-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	16%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-394) Tools, Shop & Garage Equip		642												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	106	53	0	3	35	12	1	-	0	0	0	1	16%
- Customer	DISTPLT-SEC-C	536	456	1	49	28	0	0	-	0	0	2	1	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		642	509	1	52	63	12	1	-	0	1	2	1	

Penelec Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(403-395) Laboratory Equip		-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	16%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-396) Power Equipment		20												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	3	2	0	0	1	0	0	-	0	0	0	0	16%
- Customer	DISTPLT-SEC-C	17	14	0	1	1	0	0	-	0	0	0	0	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		20	16	0	2	2	0	0	-	0	0	0	0	
(403-397) Communication Equip		3,218												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	529	267	1	15	174	60	5	-	0	2	1	3	16%
- Customer	DISTPLT-SEC-C	2,689	2,286	3	244	141	2	0	-	0	1	9	3	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3,218	2,553	4	258	315	62	6	-	0	3	10	7	
(403-398) Misc. Equip		1												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	0	0	0	0	0	0	0	-	0	0	0	0	16%
- Customer	DISTPLT-SEC-C	1	1	0	0	0	0	0	-	0	0	0	0	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	1	0	0	0	0	0	-	0	0	0	0	
Amortization and Depletion of Utility Plant		-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	16%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Cost of Removal/Salvage		-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	16%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Average Net Salvage		-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	16%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Depreciation Expense		10,707												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	1,760	888	3	49	579	200	18	-	0	7	4	11	16%
- Customer	DISTPLT-SEC-C	8,947	7,607	10	811	470	7	0	-	0	2	30	11	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		10,707	8,495	13	860	1,050	207	19	-	0	9	34	22	
Total Depreciation Expense		84,142												
- Demand		12,736	6,423	25	356	4,191	1,449	131	-	0	49	29	82	
- Customer		71,406	60,710	76	6,469	3,753	52	4	-	1	17	238	87	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**84,142**	**67,133**	**101**	**6,824**	**7,944**	**1,501**	**135**	**-**	**1**	**67**	**266**	**169**	

Penelec Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Amortization														
Amortization		-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	16%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Removal of Retained Riders		-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	16%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Eliminate Amort per IS		-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	16%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Storm Reserve Amortization		11,241												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	1,848	932	4	52	608	210	19	-	0	7	4	12	16%
- Customer	DISTPLT-SEC-C	9,393	7,986	10	851	494	7	0	-	0	2	31	11	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		11,241	8,918	14	903	1,102	217	20	-	0	9	35	23	
Extraordinary Storm Reserve Amort		2,030												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	334	168	1	9	110	38	3	-	0	1	1	2	16%
- Customer	DISTPLT-SEC-C	1,696	1,442	2	154	89	1	0	-	0	0	6	2	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,030	1,610	2	163	199	39	4	-	0	2	6	4	
COVID-19 Reg Asset Amort		2,620												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	431	217	1	12	142	49	4	-	0	2	1	3	16%
- Customer	DISTPLT-SEC-C	2,190	1,862	2	198	115	2	0	-	0	1	7	3	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,620	2,079	3	210	257	51	5	-	0	2	8	5	
Streetlight Reg Asset Amort		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Verizon Pole Attach Amort		-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	16%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Depreciation and Amortization		100,034												
- Demand		15,349	7,741	30	429	5,051	1,746	158	-	0	60	35	99	
- Customer		84,685	72,000	90	7,672	4,451	62	4	-	1	20	282	103	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**100,034**	**79,740**	**121**	**8,100**	**9,502**	**1,808**	**163**	**-**	**1**	**80**	**316**	**202**	

Penelec Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Taxes Other than Income														
Gross Receipt Taxes		20,724												DISTPLT-SEC
- Demand	Revenues	3,407	2,326	7	139	524	125	140	65	0	6	23	53	16%
- Customer	Revenues	17,316	11,823	36	706	2,662	633	710	328	1	31	119	269	84%
- Commodity	Revenues	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		20,724	14,149	44	845	3,186	757	849	393	1	37	142	322	
Payroll Taxes		1,356												LABOR-SEC
- Demand	LABOR-SEC-D	101	51	0	3	33	12	1	-	0	0	0	1	7%
- Customer	LABOR-SEC-C	1,254	1,066	1	114	66	1	0	-	0	0	4	2	93%
- Commodity	LABOR-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,356	1,117	2	116	99	12	1	-	0	1	4	2	
PURTA Taxes		1,242												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	204	103	0	6	67	23	2	-	0	1	0	1	16%
- Customer	DISTPLT-SEC-C	1,038	883	1	94	55	1	0	-	0	0	3	1	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,242	986	2	100	122	24	2	-	0	1	4	3	
Real Estate Taxes		140												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	23	12	0	1	8	3	0	-	0	0	0	0	16%
- Customer	DISTPLT-SEC-C	117	100	0	11	6	0	0	-	0	0	0	0	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		140	111	0	11	14	3	0	-	0	0	0	0	
Sales & Use Taxes		92												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	15	8	0	0	5	2	0	-	0	0	0	0	16%
- Customer	DISTPLT-SEC-C	77	65	0	7	4	0	0	-	0	0	0	0	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		92	73	0	7	9	2	0	-	0	0	0	0	
Misc. Taxes		-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	16%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj, Payroll Taxes		-												LABOR-SEC
- Demand	LABOR-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	7%
- Customer	LABOR-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	93%
- Commodity	LABOR-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Other Taxes		1												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	0	0	0	0	0	0	0	-	0	0	0	0	16%
- Customer	DISTPLT-SEC-C	1	1	0	0	0	0	0	-	0	0	0	0	84%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	1	0	0	0	0	0	-	0	0	0	0	
Total Taxes Other than Income		23,554												
- Demand		3,751	2,500	8	149	637	164	143	65	0	7	24	55	
- Customer		19,803	13,937	39	931	2,793	635	710	328	1	31	127	272	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total Taxes Other than Income		23,554	16,437	47	1,080	3,429	798	853	393	1	39	151	327	
Total Operating Expenses		**263,063**												
- Demand		**28,948**	**15,207**	**58**	**852**	**8,929**	**3,030**	**403**	**65**	**1**	**105**	**81**	**217**	
- Customer		**234,115**	**196,146**	**267**	**20,346**	**14,057**	**790**	**721**	**328**	**2**	**83**	**840**	**534**	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**263,063**	**211,353**	**325**	**21,198**	**22,986**	**3,821**	**1,124**	**393**	**3**	**188**	**921**	**751**	

Penelec Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
UTILITY PLANT														
Intangible Plant														
(301) Organization		4												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	4	2	0	0	0	0	0	0	0	0	0	1	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		4	2	0	0	0	0	0	0	0	0	0	1	
(302) Franchises and Consents		32												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	32	19	0	2	2	0	0	0	0	0	2	6	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		32	19	0	2	2	0	0	0	0	0	2	6	
(303) Intangible Plant		26,371												OpExp-CS
- Demand	OpExp-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	OpExp-CS-C	26,371	21,381	25	1,814	1,442	73	208	46	1	9	163	1,210	100%
- Commodity	OpExp-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		26,371	21,381	25	1,814	1,442	73	208	46	1	9	163	1,210	
Total Intangible Plant		26,407												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		26,407	21,403	25	1,816	1,444	73	208	46	1	9	166	1,216	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		26,407	21,403	25	1,816	1,444	73	208	46	1	9	166	1,216	
Distribution Plant														
(350) Transmission Land		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(352) Transmission Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(353) Trans. Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(354) Trans. Towers & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(355) Trans. Poles & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Penelec Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(356) Trans. OH Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(357) Underground Conduit		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(358) Trans. UG Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(359) Trans. Roads		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(360) Land and Land Rights		108												DIST_364-368-CS
- Demand	DIST_364-368-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DIST_364-368-CS-C	108	-	-	-	-	-	-	-	-	-	-	108	100%
- Commodity	DIST_364-368-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		108	-	-	-	-	-	-	-	-	-	-	108	
(361) Structures and Improvements		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(362) Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(364) Poles, Towers & Fixtures		18,083												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	STLT-Direct	18,083	-	-	-	-	-	-	-	-	-	-	18,083	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		18,083	-	-	-	-	-	-	-	-	-	-	18,083	
(365) Overhead Conductors & Devices		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Penelec Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(366) Underground Conduit		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(367) Underground Conductors & Device		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(368) Line Transformers		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(369) Services		143,210												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	CUS-SEC	143,210	121,758	152	12,974	7,528	104	8	-	1	35	476	175	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		143,210	121,758	152	12,974	7,528	104	8	-	1	35	476	175	
(370) Meters		151,548												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	Meters	151,548	113,272	243	14,136	16,405	624	5,195	1,566	8	101	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		151,548	113,272	243	14,136	16,405	624	5,195	1,566	8	101	-	-	
(371) Customer Premises		28,503												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	OL-Direct	28,503	-	-	-	-	-	-	-	-	-	28,503	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		28,503	-	-	-	-	-	-	-	-	-	28,503	-	
(372) Leased Property Cust. Prem.		195												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	OL-Direct	195	-	-	-	-	-	-	-	-	-	195	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		195	-	-	-	-	-	-	-	-	-	195	-	
(373) Streetlight		51,507												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	STLT-Direct	51,507	-	-	-	-	-	-	-	-	-	-	51,507	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		51,507	-	-	-	-	-	-	-	-	-	-	51,507	
Total Distribution Plant		393,155												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		393,155	235,030	395	27,110	23,932	728	5,202	1,566	9	135	29,175	69,873	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		393,155	235,030	395	27,110	23,932	728	5,202	1,566	9	135	29,175	69,873	
General Plant														
(389) Land		117												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	117	70	0	8	7	0	2	0	0	0	9	21	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		117	70	0	8	7	0	2	0	0	0	9	21	
(390) Structures		10,727												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	10,727	6,413	11	740	653	20	142	43	0	4	796	1,906	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		10,727	6,413	11	740	653	20	142	43	0	4	796	1,906	

Penelec Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(391) Office Equipment		877												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	877	524	1	60	53	2	12	3	0	0	65	156	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		877	524	1	60	53	2	12	3	0	0	65	156	
(392) Transportation		1,180												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	1,180	705	1	81	72	2	16	5	0	0	88	210	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,180	705	1	81	72	2	16	5	0	0	88	210	
(393) Stores Equipment		3												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	3	2	0	0	0	0	0	0	0	0	0	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3	2	0	0	0	0	0	0	0	0	0	0	
(394) Tools & Garage Equip.		2,026												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	2,026	1,211	2	140	123	4	27	8	0	1	150	360	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,026	1,211	2	140	123	4	27	8	0	1	150	360	
(395) Laboratory		18												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	18	11	0	1	1	0	0	0	0	0	1	3	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		18	11	0	1	1	0	0	0	0	0	1	3	
(396) Power Equipment		535												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	535	320	1	37	33	1	7	2	0	0	40	95	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		535	320	1	37	33	1	7	2	0	0	40	95	
(397) Communication Equipment		4,858												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	4,858	2,904	5	335	296	9	64	19	0	2	360	863	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		4,858	2,904	5	335	296	9	64	19	0	2	360	863	
(398) Misc. Equipment		7												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	7	4	0	1	0	0	0	0	0	0	1	1	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		7	4	0	1	0	0	0	0	0	0	1	1	
Total General Plant		20,348												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		20,348	12,164	20	1,403	1,239	38	269	81	0	7	1,510	3,616	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		20,348	12,164	20	1,403	1,239	38	269	81	0	7	1,510	3,616	
Total Utility Plant		439,910												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		439,910	268,597	441	30,329	26,615	839	5,680	1,692	10	151	30,851	74,705	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**439,910**	**268,597**	**441**	**30,329**	**26,615**	**839**	**5,680**	**1,692**	**10**	**151**	**30,851**	**74,705**	

Penelec Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
ACCUMULATED DEPRECIATION														
Accumulated Depreciation														
(108-302) Franchise & Consents		3												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	3	2	0	0	0	0	0	0	0	0	0	1	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3	2	0	0	0	0	0	0	0	0	0	1	
(108-303) Intangible Plant		(19,956)												OpExp-CS
- Demand	OpExp-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	OpExp-CS-C	(19,956)	(16,180)	(19)	(1,373)	(1,091)	(55)	(157)	(35)	(0)	(7)	(124)	(916)	100%
- Commodity	OpExp-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(19,956)	(16,180)	(19)	(1,373)	(1,091)	(55)	(157)	(35)	(0)	(7)	(124)	(916)	
(108-350) Transm Land		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-352) Transm Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-353) Transm Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-354) Transm Towers & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-355) Transm Poles & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-356) Transm OH Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-357) Transm Underground Conduit		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-358) Transm UG Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Penelec Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(108-359) Transm Roads		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-360) Land		29												DIST_364-368-CS
- Demand	DIST_364-368-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DIST_364-368-CS-C	29	-	-	-	-	-	-	-	-	-	-	29	100%
- Commodity	DIST_364-368-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		29	-	-	-	-	-	-	-	-	-	-	29	
(108-361) Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-362) Station Equip		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-364) Poles		(5,538)												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	STLT-Direct	(5,538)	-	-	-	-	-	-	-	-	-	-	(5,538)	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(5,538)	-	-	-	-	-	-	-	-	-	-	(5,538)	
(108-365) OH Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-366) UG Conduit		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-367) UG Cond & Dev		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-368) Line Transformers		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-369) Services		(60,076)												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	CUS-SEC	(60,076)	(51,077)	(64)	(5,442)	(3,158)	(44)	(3)	-	(1)	(15)	(200)	(73)	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(60,076)	(51,077)	(64)	(5,442)	(3,158)	(44)	(3)	-	(1)	(15)	(200)	(73)	

Penelec Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(108-370) Meters		(63,032)												CUS
- Demand	Meters	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer		(63,032)	(47,112)	(101)	(5,879)	(6,823)	(259)	(2,160)	(651)	(3)	(42)	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(63,032)	(47,112)	(101)	(5,879)	(6,823)	(259)	(2,160)	(651)	(3)	(42)	-	-	
(108-371) Install on Cust Premise		(22,923)												CUS
- Demand	OL-Direct	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer		(22,923)	-	-	-	-	-	-	-	-	-	(22,923)	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(22,923)	-	-	-	-	-	-	-	-	-	(22,923)	-	
(108-372) Leased Property Cust. Prem.		(193)												CUS
- Demand	OL-Direct	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer		(193)	-	-	-	-	-	-	-	-	-	(193)	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(193)	-	-	-	-	-	-	-	-	-	(193)	-	
(108-373) Street Lighting		(13,504)												CUS
- Demand	STLT-Direct	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer		(13,504)	-	-	-	-	-	-	-	-	-	-	(13,504)	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(13,504)	-	-	-	-	-	-	-	-	-	-	(13,504)	
(108-389) Land & Land Rights		(4)												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(4)	(2)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(1)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(4)	(2)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(1)	
(108-390) Struct & Impmnts -		(4,228)												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(4,228)	(2,527)	(4)	(292)	(257)	(8)	(56)	(17)	(0)	(1)	(314)	(751)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(4,228)	(2,527)	(4)	(292)	(257)	(8)	(56)	(17)	(0)	(1)	(314)	(751)	
(108-391) Office Furn & Equip		(714)												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(714)	(427)	(1)	(49)	(43)	(1)	(9)	(3)	(0)	(0)	(53)	(127)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(714)	(427)	(1)	(49)	(43)	(1)	(9)	(3)	(0)	(0)	(53)	(127)	
(108-392) Transportation Equip		(272)												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(272)	(163)	(0)	(19)	(17)	(1)	(4)	(1)	(0)	(0)	(20)	(48)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(272)	(163)	(0)	(19)	(17)	(1)	(4)	(1)	(0)	(0)	(20)	(48)	
(108-393) Stores Equip		(49)												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(49)	(29)	(0)	(3)	(3)	(0)	(1)	(0)	(0)	(0)	(4)	(9)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(49)	(29)	(0)	(3)	(3)	(0)	(1)	(0)	(0)	(0)	(4)	(9)	
(108-394) Tools, Shop & Garage Equip		(830)												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(830)	(496)	(1)	(57)	(51)	(2)	(11)	(3)	(0)	(0)	(62)	(147)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(830)	(496)	(1)	(57)	(51)	(2)	(11)	(3)	(0)	(0)	(62)	(147)	

Penelec Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(108-395) Laboratory Equip		130												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	130	78	0	9	8	0	2	1	0	0	10	23	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		130	78	0	9	8	0	2	1	0	0	10	23	
(108-396) Power Operated Equip		(495)												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(495)	(296)	(0)	(34)	(30)	(1)	(7)	(2)	(0)	(0)	(37)	(88)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(495)	(296)	(0)	(34)	(30)	(1)	(7)	(2)	(0)	(0)	(37)	(88)	
(108-397) Communication Equip		(1,121)												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(1,121)	(670)	(1)	(77)	(68)	(2)	(15)	(4)	(0)	(0)	(83)	(199)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(1,121)	(670)	(1)	(77)	(68)	(2)	(15)	(4)	(0)	(0)	(83)	(199)	
(108-398) MISC Equip		56												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	56	33	0	4	3	0	1	0	0	0	4	10	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		56	33	0	4	3	0	1	0	0	0	4	10	
Total Accumulated Depreciation		(192,718)												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		(192,718)	(118,867)	(192)	(13,213)	(11,530)	(372)	(2,420)	(716)	(5)	(65)	(23,998)	(21,340)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total Accumulated Depreciation		**(192,718)**	**(118,867)**	**(192)**	**(13,213)**	**(11,530)**	**(372)**	**(2,420)**	**(716)**	**(5)**	**(65)**	**(23,998)**	**(21,340)**	
OTHER RATE BASE ITEMS														
Other Rate Base Items														
Material & Supplies		2,499												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	2,499	1,494	3	172	152	5	33	10	0	1	185	444	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,499	1,494	3	172	152	5	33	10	0	1	185	444	
Cash Working Capital		6,806												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	6,806	4,069	7	469	414	13	90	27	0	2	505	1,210	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		6,806	4,069	7	469	414	13	90	27	0	2	505	1,210	
Deferred Storm Damage		5,469												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	5,469	3,269	5	377	333	10	72	22	0	2	406	972	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		5,469	3,269	5	377	333	10	72	22	0	2	406	972	

Penelec Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Customer Deposits		(30,331)												CUS
- Demand	Deposits	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer		(30,331)	(13,011)	(53)	(1,965)	(10,784)	(1,496)	(2,403)	(609)	-	(9)	(1)	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(30,331)	(13,011)	(53)	(1,965)	(10,784)	(1,496)	(2,403)	(609)	-	(9)	(1)	-	
Customer Advances		-												CUS
- Demand	CUS-RES	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
ADIT		(67,010)												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(67,010)	(40,059)	(67)	(4,621)	(4,079)	(124)	(887)	(267)	(2)	(23)	(4,973)	(11,909)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(67,010)	(40,059)	(67)	(4,621)	(4,079)	(124)	(887)	(267)	(2)	(23)	(4,973)	(11,909)	
Capitalized Pension and OPEB		640												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	640	382	1	44	39	1	8	3	0	0	47	114	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		640	382	1	44	39	1	8	3	0	0	47	114	
Total Other Rate Base Items		(81,927)												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		(81,927)	(43,856)	(105)	(5,523)	(13,925)	(1,591)	(3,086)	(814)	(1)	(27)	(3,829)	(9,170)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(81,927)	(43,856)	(105)	(5,523)	(13,925)	(1,591)	(3,086)	(814)	(1)	(27)	(3,829)	(9,170)	
Total Rate Base		**165,264**												
- Demand		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	
- Customer		**165,264**	**105,874**	**144**	**11,593**	**1,160**	**(1,125)**	**173**	**163**	**5**	**59**	**3,024**	**44,196**	
- Commodity		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	
Total		**165,264**	**105,874**	**144**	**11,593**	**1,160**	**(1,125)**	**173**	**163**	**5**	**59**	**3,024**	**44,196**	

Penelec Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
OPERATIONS & MAINTENANCE EXPENSES														
Transmission Expenses														
Operations Expenses														
(560) Operating Supervision & Engineering		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(561) Load Dispatch		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(562) Station Expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(563) Overhead Line Expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(565) Transmission of Electricity by Others		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(566) Miscellaneous transmission expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Trans. Operations Expenses		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Maintenance Expense														
(568) Maintenance Supervision and Engineering		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(569) Maintenance of Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(570) Maintenance of Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Penelec Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(571) Maintenance of Overhead Lines		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(572) Maintenance of miscellaneous distribution plant		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Trans. Maintenance Expenses		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Transmission Expenses		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Penelec Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Distribution Expenses														
Operations Expenses														
(580) Operation Supervision & Engineering		705												DistOpExp-CS
- Demand	DistOpExp-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DistOpExp-CS-C	705	527	1	66	76	3	24	7	0	0	-	-	100%
- Commodity	DistOpExp-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		705	527	1	66	76	3	24	7	0	0	-	-	
(581) Load Dispatching		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(582) Station Expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(583) Overhead line expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(584) Underground line expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(586) Meter expenses		1,138												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	Meters	1,138	851	2	106	123	5	39	12	0	1	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,138	851	2	106	123	5	39	12	0	1	-	-	
(588) Miscellaneous distribution expenses		1,561												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	1,561	933	2	108	95	3	21	6	0	1	116	278	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,561	933	2	108	95	3	21	6	0	1	116	278	

Penelec Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(589) Rents		258												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	258	154	0	18	16	0	3	1	0	0	19	46	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		258	154	0	18	16	0	3	1	0	0	19	46	
Total Dist. Operations Expenses		3,663												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		3,663	2,466	5	297	310	11	87	26	0	2	135	323	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		3,663	2,466	5	297	310	11	87	26	0	2	135	323	
Maintenance Expense														
(590) Maintenance Supervision and Engineering		25												DistMtExp-CS
- Demand	DistMtExp-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DistMtExp-CS-C	25	13	0	2	2	0	1	0	0	0	-	7	100%
- Commodity	DistMtExp-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		25	13	0	2	2	0	1	0	0	0	-	7	
(591) Maintenance of Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(592) Maintenance of Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(593) Maintenance of Overhead Lines		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(594) Maintenance of underground lines		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(595) Maintenance of line transformers		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(596) Maintenance of street lighting and signal systems		1,256												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	STLT-Direct	1,256	-	-	-	-	-	-	-	-	-	-	1,256	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,256	-	-	-	-	-	-	-	-	-	-	1,256	

Penelec Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(597) Maintenance of meters		3,256												CUS
- Demand	Meters	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer		3,256	2,434	5	304	352	13	112	34	0	2	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3,256	2,434	5	304	352	13	112	34	0	2	-	-	
(598) Maintenance of miscellaneous distribution plant		167												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	167	100	0	12	10	0	2	1	0	0	12	30	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		167	100	0	12	10	0	2	1	0	0	12	30	
Total Dist. Maintenance Expenses		4,703												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		4,703	2,547	5	317	365	14	114	34	0	2	12	1,292	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		4,703	2,547	5	317	365	14	114	34	0	2	12	1,292	
Total Distribution Expenses		8,367												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		8,367	5,013	10	614	675	25	202	61	0	4	147	1,616	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		8,367	5,013	10	614	675	25	202	61	0	4	147	1,616	
Customer Accounts														
(901) Supervision		27												CUS
- Demand	CUSTACCLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	CUSTACCLAB-CS-C	27	24	0	2	1	0	0	0	0	0	0	0	100%
- Commodity	CUSTACCLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		27	24	0	2	1	0	0	0	0	0	0	0	
(902) Meter Reading Expenses		375												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	MR-Exp	375	319	0	34	20	0	0	0	0	0	1	0	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		375	319	0	34	20	0	0	0	0	0	1	0	
(903) Collections & Records		10,206												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	ACC903	10,206	8,893	9	790	458	6	7	1	0	2	29	11	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		10,206	8,893	9	790	458	6	7	1	0	2	29	11	
(904) Uncollectables		7,728												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	Uncollectibles	7,728	7,227	4	69	258	61	69	-	0	3	12	26	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		7,728	7,227	4	69	258	61	69	-	0	3	12	26	

Penelec Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(905) Misc. Customer Accounts		1,508												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	CUS-TOT	1,508	1,281	2	137	79	1	1	0	0	0	5	2	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,508	1,281	2	137	79	1	1	0	0	0	5	2	
Total Customer Accounts and Services		19,846												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		19,846	17,744	15	1,032	817	69	77	1	0	6	47	39	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		19,846	17,744	15	1,032	817	69	77	1	0	6	47	39	
Customer Information														
(907) Supervision		23												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	CUS-TOT	23	19	0	2	1	0	0	0	0	0	0	0	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		23	19	0	2	1	0	0	0	0	0	0	0	
(908) Customer Information		3,535												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	ACC908	3,535	2,775	5	457	265	4	4	1	0	1	17	6	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3,535	2,775	5	457	265	4	4	1	0	1	17	6	
(909) Advertising		53												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	CUS-SEC	53	45	0	5	3	0	0	-	0	0	0	0	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		53	45	0	5	3	0	0	-	0	0	0	0	
(910) Misc. Expense		4,407												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	ACC910	4,407	3,775	4	380	220	3	3	0	0	1	14	5	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		4,407	3,775	4	380	220	3	3	0	0	1	14	5	
Total Customer Information		8,018												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		8,018	6,615	10	844	489	7	7	1	0	2	31	11	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		8,018	6,615	10	844	489	7	7	1	0	2	31	11	
Sales														
(911) Sales Supervision		81												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	CUS-TOT	81	69	0	7	4	0	0	0	0	0	0	0	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		81	69	0	7	4	0	0	0	0	0	0	0	
(913) Advertising Expense		-												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	CUS-TOT	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Sales		81												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		81	69	0	7	4	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		81	69	0	7	4	0	0	0	0	0	0	0	

Penelec Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Administrative & General Expense														
(920) Administrative and General Salaries		(384)												NONAGLAB-CS
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-C	(384)	(285)	(0)	(30)	(24)	(1)	(4)	(1)	(0)	(0)	(3)	(34)	100%
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(384)	(285)	(0)	(30)	(24)	(1)	(4)	(1)	(0)	(0)	(3)	(34)	
(921 Office Supplies		749												NONAGLAB-CS
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-C	749	556	1	59	47	1	9	3	0	0	6	67	100%
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		749	556	1	59	47	1	9	3	0	0	6	67	
(922) Admin Expenses		-												NONAGLAB-CS
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(923) Outside Services		6,755												NONAGLAB-CS
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-C	6,755	5,016	7	530	427	12	79	23	0	2	57	602	100%
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		6,755	5,016	7	530	427	12	79	23	0	2	57	602	
(924) Property Insurance		21												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	21	12	0	1	1	0	0	0	0	0	2	4	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		21	12	0	1	1	0	0	0	0	0	2	4	
(925) Injury and Damages		274												DISTLAB-CS
- Demand	DISTLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTLAB-CS-C	274	164	0	20	22	1	7	2	0	0	4	53	100%
- Commodity	DISTLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		274	164	0	20	22	1	7	2	0	0	4	53	
(926) Pension and Benefits		1,827												NONAGLAB-CS
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-C	1,827	1,356	2	143	116	3	21	6	0	1	15	163	100%
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,827	1,356	2	143	116	3	21	6	0	1	15	163	
(928) Regulatory Commission Expense		211												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	211	126	0	15	13	0	3	1	0	0	16	38	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		211	126	0	15	13	0	3	1	0	0	16	38	
(930.1) General Advertising		1												NONAGLAB-CS
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-C	1	1	0	0	0	0	0	0	0	0	0	0	100%
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	1	0	0	0	0	0	0	0	0	0	0	
(903.2) Misc. Expense		21												NONAGLAB-CS
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-C	21	16	0	2	1	0	0	0	0	0	0	2	100%
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		21	16	0	2	1	0	0	0	0	0	0	2	

Penelec Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(931) Misc. Rent		10												NONAGLAB-CS
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-C	10	7	0	1	1	0	0	0	0	0	0	1	100%
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		10	7	0	1	1	0	0	0	0	0	0	1	
(935) Maint. Of General Plant		(25)												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(25)	(15)	(0)	(2)	(2)	(0)	(0)	(0)	(0)	(0)	(2)	(4)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(25)	(15)	(0)	(2)	(2)	(0)	(0)	(0)	(0)	(0)	(2)	(4)	
(9XX) Open		-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total A&G Expense		9,459												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		9,459	6,955	10	739	603	17	114	34	0	3	95	890	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		9,459	6,955	10	739	603	17	114	34	0	3	95	890	
Total O&M Expenses		45,770												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		45,770	36,395	45	3,236	2,588	117	400	97	1	15	320	2,556	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**45,770**	**36,395**	**45**	**3,236**	**2,588**	**117**	**400**	**97**	**1**	**15**	**320**	**2,556**	

Penelec Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
DEPRECIATION EXPENSE														
Depreciation Expense														
(403-303) Intangible		755												OpExp-CS
- Demand	OpExp-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	OpExp-CS-C	755	612	1	52	41	2	6	1	0	0	5	35	100%
- Commodity	OpExp-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		755	612	1	52	41	2	6	1	0	0	5	35	
(403-350) Transm Land		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-352) Transm Strucutres		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-353) Transm Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-354) Transm Towers & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-355) Transm Poles & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-356) Transm OH Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-357) Transm UG Conduit		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-358) Transm UG Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-359) Transm Roads		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

Penelec Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(403-360) Land		1												DIST_364-368-CS
- Demand	DIST_364-368-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DIST_364-368-CS-C	1	-	-	-	-	-	-	-	-	-	-	1	100%
- Commodity	DIST_364-368-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	-	-	-	-	-	-	-	-	-	-	1	
(403-361) Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-362) Station Equip		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-364) Poles		304												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	STLT-Direct	304	-	-	-	-	-	-	-	-	-	-	304	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		304	-	-	-	-	-	-	-	-	-	-	304	
(403-365) OH Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-366) UG Conduit		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-367) UG Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-368) Line Transformers		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-369) Services		2,463												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	CUS-SEC	2,463	2,094	3	223	129	2	0	-	0	1	8	3	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,463	2,094	3	223	129	2	0	-	0	1	8	3	

Penelec Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(403-370) Meters		12,116												CUS
- Demand	Meters	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer		12,116	9,056	19	1,130	1,312	50	415	125	1	8	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		12,116	9,056	19	1,130	1,312	50	415	125	1	8	-	-	
(403-371) Install on Cust Premise		392												CUS
- Demand	OL-Direct	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer		392	-	-	-	-	-	-	-	-	-	392	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		392	-	-	-	-	-	-	-	-	-	392	-	
(403-372) Leased Property Cust. Prem.		0												CUS
- Demand	OL-Direct	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer		0	-	-	-	-	-	-	-	-	-	0	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	-	-	-	-	-	-	-	-	-	0	-	
(403-373) Streetlight		3,767												CUS
- Demand	STLT-Direct	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer		3,767	-	-	-	-	-	-	-	-	-	-	3,767	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3,767	-	-	-	-	-	-	-	-	-	-	3,767	
(403-389) Land		-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-390) Structures		337												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	337	202	0	23	21	1	4	1	0	0	25	60	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		337	202	0	23	21	1	4	1	0	0	25	60	
(403-391) Office Equipment		146												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	146	87	0	10	9	0	2	1	0	0	11	26	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		146	87	0	10	9	0	2	1	0	0	11	26	
(403-392) Transportation		78												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	78	47	0	5	5	0	1	0	0	0	6	14	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		78	47	0	5	5	0	1	0	0	0	6	14	
(403-393) Stores Equip		-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-394) Tools, Shop & Garage Equip		91												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	91	54	0	6	6	0	1	0	0	0	7	16	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		91	54	0	6	6	0	1	0	0	0	7	16	

Penelec Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(403-395) Laboratory Equip		-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-396) Power Equipment		3												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	3	2	0	0	0	0	0	0	0	0	0	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3	2	0	0	0	0	0	0	0	0	0	0	
(403-397) Communication Equip		456												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	456	273	0	31	28	1	6	2	0	0	34	81	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		456	273	0	31	28	1	6	2	0	0	34	81	
(403-398) Misc. Equip		0												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	0	0	0	0	0	0	0	0	0	0	0	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	0	
Amortization and Depletion of Utility Plant		-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Cost of Removal/Salvage		-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Average Net Salvage		-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Depreciation Expense		1,518												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	1,518	908	2	105	92	3	20	6	0	1	113	270	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,518	908	2	105	92	3	20	6	0	1	113	270	
Total Depreciation Expense		22,428												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		22,428	13,334	25	1,587	1,642	59	456	137	1	10	600	4,577	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**22,428**	**13,334**	**25**	**1,587**	**1,642**	**59**	**456**	**137**	**1**	**10**	**600**	**4,577**	

Penelec Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Amortization														
Amortization		-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Removal of Retained Riders		-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Eliminate Amort per IS		-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Storm Reserve Amortization		1,594												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	1,594	953	2	110	97	3	21	6	0	1	118	283	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,594	953	2	110	97	3	21	6	0	1	118	283	
Extraordinary Storm Reserve Amort		288												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	288	172	0	20	18	1	4	1	0	0	21	51	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		288	172	0	20	18	1	4	1	0	0	21	51	
COVID-19 Reg Asset Amort		372												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	372	222	0	26	23	1	5	1	0	0	28	66	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		372	222	0	26	23	1	5	1	0	0	28	66	
Streetlight Reg Asset Amort		4,496												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	STLT-Direct	4,496	-	-	-	-	-	-	-	-	-	-	4,496	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		4,496	-	-	-	-	-	-	-	-	-	-	4,496	
Verizon Pole Attach Amort		4,555												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	4,555	2,723	5	314	277	8	60	18	0	2	338	809	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		4,555	2,723	5	314	277	8	60	18	0	2	338	809	
Total Depreciation and Amortization		33,732												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		33,732	17,404	32	2,056	2,057	71	546	164	1	12	1,105	10,283	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**33,732**	**17,404**	**32**	**2,056**	**2,057**	**71**	**546**	**164**	**1**	**12**	**1,105**	**10,283**	

Penelec Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Taxes Other than Income														
Gross Receipt Taxes		2,939												DISTPLT-CS
- Demand	Revenues	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	Revenues	2,939	2,006	6	120	452	107	120	56	0	5	20	46	100%
- Commodity	Revenues	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,939	2,006	6	120	452	107	120	56	0	5	20	46	
Payroll Taxes		418												LABOR-CS
- Demand	LABOR-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	LABOR-CS-C	418	311	0	33	26	1	5	1	0	0	4	37	100%
- Commodity	LABOR-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		418	311	0	33	26	1	5	1	0	0	4	37	
PURTA Taxes		176												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	176	105	0	12	11	0	2	1	0	0	13	31	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		176	105	0	12	11	0	2	1	0	0	13	31	
Real Estate Taxes		20												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	20	12	0	1	1	0	0	0	0	0	1	4	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		20	12	0	1	1	0	0	0	0	0	1	4	
Sales & Use Taxes		13												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	13	8	0	1	1	0	0	0	0	0	1	2	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		13	8	0	1	1	0	0	0	0	0	1	2	
Misc. Taxes		-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj, Payroll Taxes		-												LABOR-CS
- Demand	LABOR-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	LABOR-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	LABOR-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Other Taxes		0												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	0	0	0	0	0	0	0	0	0	0	0	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	0	
Total Taxes Other than Income		3,566												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		3,566	2,442	7	167	491	109	128	58	0	5	39	120	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total Taxes Other than Income		3,566	2,442	7	167	491	109	128	58	0	5	39	120	
Total Operating Expenses		83,069												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		83,069	56,241	84	5,459	5,136	297	1,074	319	2	33	1,464	12,959	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		83,069	56,241	84	5,459	5,136	297	1,074	319	2	33	1,464	12,959	

Penelec Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
UTILITY PLANT				
Intangible Plant				
(301) Organization				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(302) Franchises and Consents				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(303) Intangible Plant				
- Demand	OpExp-SUB-D	OpExp-PRI-D	OpExp-SEC-D	OpExp-CS-D
- Customer	OpExp-SUB-C	OpExp-PRI-C	OpExp-SEC-C	OpExp-CS-C
- Commodity	OpExp-SUB-E	OpExp-PRI-E	OpExp-SEC-E	OpExp-CS-E
Total				
Distribution Plant				
(350) Transmission Land				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(352) Transmission Structures				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(353) Trans. Station Equipment				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(354) Trans. Towers & Fixtures				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(355) Trans. Poles & Fixtures				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(356) Trans. OH Conductors				
- Demand	NCP			
- Customer				
- Commodity				
Total				

Penelec Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
(357) Underground Conduit				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(358) Trans. UG Conductors				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(359) Trans. Roads				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(360) Land and Land Rights				
- Demand	DIST_364-368-SUB-D	DIST_364-368-PRI-D	DIST_364-368-SEC-D	DIST_364-368-CS-D
- Customer	DIST_364-368-SUB-C	DIST_364-368-PRI-C	DIST_364-368-SEC-C	DIST_364-368-CS-C
- Commodity	DIST_364-368-SUB-E	DIST_364-368-PRI-E	DIST_364-368-SEC-E	DIST_364-368-CS-E
Total				
(361) Structures and Improvements				
- Demand		NCP		
- Customer				
- Commodity				
Total				
(362) Station Equipment				
- Demand	NCP	NCP		
- Customer				
- Commodity				
Total				
(364) Poles, Towers & Fixtures				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	STLT-Direct
- Commodity				
Total				
(365) Overhead Conductors & Devices				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				
(366) Underground Conduit				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				

Penelec Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
(367) Underground Conductors & Device				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				
(368) Line Transformers				
- Demand		NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				
(369) Services				
- Demand				
- Customer				CUS-SEC
- Commodity				
Total				
(370) Meters				
- Demand				
- Customer				Meters
- Commodity				
Total				
(371) Customer Premises				
- Demand				
- Customer				OL-Direct
- Commodity				
Total				
(372) Leased Property Cust. Prem.				
- Demand				
- Customer				OL-Direct
- Commodity				
Total				
(373) Streetlight				
- Demand				
- Customer				STLT-Direct
- Commodity				
Total				
General Plant				
(389) Land				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(390) Structures				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(391) Office Equipment				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(392) Transportation				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				

Penelec Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
(393) Stores Equipment				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(394) Tools & Garage Equip.				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(395) Laboratory				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(396) Power Equipment				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(397) Communication Equipment				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(398) Misc. Equipment				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
ACCUMULATED DEPRECIATION				
Accumulated Depreciation				
(108-302) Franchise & Consents				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(108-303) Intangible Plant				
- Demand	OpExp-SUB-D	OpExp-PRI-D	OpExp-SEC-D	OpExp-CS-D
- Customer	OpExp-SUB-C	OpExp-PRI-C	OpExp-SEC-C	OpExp-CS-C
- Commodity	OpExp-SUB-E	OpExp-PRI-E	OpExp-SEC-E	OpExp-CS-E
Total				
(108-350) Transm Land				
- Demand	NCP	-	-	-
- Customer	-	-	-	-
- Commodity	-	-	-	-
Total				

Penelec Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
(108-352) Transm Structures				
- Demand	NCP	-	-	-
- Customer	-	-	-	-
- Commodity	-	-	-	-
Total				
(108-353) Transm Station Equipment				
- Demand	NCP	-	-	-
- Customer	-	-	-	-
- Commodity	-	-	-	-
Total				
(108-354) Transm Towers & Fixtures				
- Demand	NCP	-	-	-
- Customer	-	-	-	-
- Commodity	-	-	-	-
Total				
(108-355) Transm Poles & Fixtures				
- Demand	NCP	-	-	-
- Customer	-	-	-	-
- Commodity	-	-	-	-
Total				
(108-356) Transm OH Conductors				
- Demand	NCP	-	-	-
- Customer	-	-	-	-
- Commodity	-	-	-	-
Total				
(108-357) Transm Underground Conduit				
- Demand	NCP	-	-	-
- Customer	-	-	-	-
- Commodity	-	-	-	-
Total				
(108-358) Transm UG Conductors				
- Demand	NCP	-	-	-
- Customer	-	-	-	-
- Commodity	-	-	-	-
Total				
(108-359) Transm Roads				
- Demand	NCP	-	-	-
- Customer	-	-	-	-
- Commodity	-	-	-	-
Total				
(108-360) Land				
- Demand	DIST_364-368-SUB-D	DIST_364-368-PRI-D	DIST_364-368-SEC-D	DIST_364-368-CS-D
- Customer	DIST_364-368-SUB-C	DIST_364-368-PRI-C	DIST_364-368-SEC-C	DIST_364-368-CS-C
- Commodity	DIST_364-368-SUB-E	DIST_364-368-PRI-E	DIST_364-368-SEC-E	DIST_364-368-CS-E
Total				
(108-361) Structures				
- Demand		NCP		
- Customer				
- Commodity				
Total				
(108-362) Station Equip				
- Demand	NCP	NCP		
- Customer				
- Commodity				
Total				
(108-364) Poles				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	STLT-Direct
- Commodity				
Total				
(108-365) OH Conductors				
- Demand	NCP	NCP-PRI	NCP-SEC	-
- Customer		CUS-PRI	CUS-SEC	-
- Commodity		-	-	-

Penelec Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
Total				
(108-366) UG Conduit				
- Demand	NCP	NCP-PRI	NCP-SEC	-
- Customer		CUS-PRI	CUS-SEC	-
- Commodity		-	-	-
Total				
(108-367) UG Cond & Dev				
- Demand	NCP	NCP-PRI	NCP-SEC	-
- Customer		CUS-PRI	CUS-SEC	-
- Commodity		-	-	-
Total				
(108-368) Line Transformers				
- Demand	-	NCP-PRI	NCP-SEC	-
- Customer	-	CUS-PRI	CUS-SEC	-
- Commodity	-	-	-	-
Total				
(108-369) Services				
- Demand	-	-	-	-
- Customer	-	-	-	CUS-SEC
- Commodity	-	-	-	-
Total				
(108-370) Meters				
- Demand	-	-	-	-
- Customer	-	-	-	Meters
- Commodity	-	-	-	-
Total				
(108-371) Install on Cust Premise				
- Demand	-	-	-	-
- Customer	-	-	-	OL-Direct
- Commodity	-	-	-	-
Total				
(108-372) Leased Property Cust. Prem.				
- Demand	-	-	-	-
- Customer	-	-	-	OL-Direct
- Commodity	-	-	-	-
Total				
(108-373) Street Lighting				
- Demand	-	-	-	-
- Customer	-	-	-	STLT-Direct
- Commodity	-	-	-	-
Total				

Penelec Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
(108-389) Land & Land Rights				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(108-390) Struct & Impmnts -				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(108-391) Office Furn & Equip				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(108-392) Transportation Equip				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(108-393) Stores Equip				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(108-394) Tools, Shop & Garage Equip				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(108-395) Laboratory Equip				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(108-396) Power Operated Equip				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(108-397) Communication Equip				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(108-398) MISC Equip				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				

Penelec Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
OTHER RATE BASE ITEMS				
Other Rate Base Items				
Material & Supplies				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Cash Working Capital				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Deferred Storm Damage				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Customer Deposits				
- Demand				
- Customer				Deposits
- Commodity				
Total				
Customer Advances				
- Demand				
- Customer				CUS-RES
- Commodity				
Total				
ADIT				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Capitalized Pension and OPEB				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				

Penelec Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
OPERATIONS & MAINTENANCE EXPENSES				
Transmission Expenses				
Operations Expenses				
(560) Operating Supervision & Engineering				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(561) Load Dispatch				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(562) Station Expenses				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(563) Overhead Line Expenses				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(565) Transmission of Electricity by Others				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(566) Miscellaneous transmission expenses				
- Demand	NCP			
- Customer				
- Commodity				
Total				

Penelec Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
Maintenance Expense				
(568) Maintenance Supervision and Engineering				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(569) Maintenance of Structures				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(570) Maintenance of Station Equipment				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(571) Maintenance of Overhead Lines				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(572) Maintenance of miscellaneous distribution plant				
- Demand	NCP			
- Customer				
- Commodity				
Total				
Distribution Expenses				
Operations Expenses				
(580) Operation Supervision & Engineering				
- Demand	DistOpExp-SUB-D	DistOpExp-PRI-D	DistOpExp-SEC-D	DistOpExp-CS-D
- Customer	DistOpExp-SUB-C	DistOpExp-PRI-C	DistOpExp-SEC-C	DistOpExp-CS-C
- Commodity	DistOpExp-SUB-E	DistOpExp-PRI-E	DistOpExp-SEC-E	DistOpExp-CS-E
Total				
(581) Load Dispatching				
- Demand	NCP	NCP		
- Customer				
- Commodity				
Total				
(582) Station Expenses				
- Demand	NCP	NCP		
- Customer				
- Commodity				
Total				
(583) Overhead line expenses				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				
(584) Underground line expenses				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				

Penelec Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
(586) Meter expenses				
- Demand				
- Customer				Meters
- Commodity				
Total				
(588) Miscellaneous distribution expenses				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(589) Rents				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Maintenance Expense				
(590) Maintenance Supervision and Engineering				
- Demand	DistMtExp-SUB-D	DistMtExp-PRI-D	DistMtExp-SEC-D	DistMtExp-CS-D
- Customer	DistMtExp-SUB-C	DistMtExp-PRI-C	DistMtExp-SEC-C	DistMtExp-CS-C
- Commodity	DistMtExp-SUB-E	DistMtExp-PRI-E	DistMtExp-SEC-E	DistMtExp-CS-E
Total				
(591) Maintenance of Structures				
- Demand		NCP		
- Customer				
- Commodity				
Total				

Penelec Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
(592) Maintenance of Station Equipment				
- Demand	NCP	NCP		
- Customer				
- Commodity				
Total				
(593) Maintenance of Overhead Lines				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				
(594) Maintenance of underground lines				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				
(595) Maintenance of line transformers				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				
(596) Maintenance of street lighting and signal systems				
- Demand				
- Customer				STLT-Direct
- Commodity				
Total				
(597) Maintenance of meters				
- Demand				
- Customer				Meters
- Commodity				
Total				
(598) Maintenance of miscellaneous distribution plant				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				

Penelec Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
Customer Accounts				
(901) Supervision				
- Demand				CUSTACCLAB-CS-D
- Customer				CUSTACCLAB-CS-C
- Commodity				CUSTACCLAB-CS-E
Total				
(902) Meter Reading Expenses				
- Demand				
- Customer				MR-Exp
- Commodity				
Total				
(903) Collections & Records				
- Demand				
- Customer				ACC903
- Commodity				
Total				
(904) Uncollectables				
- Demand				
- Customer				Uncollectibles
- Commodity				
Total				
(905) Misc. Customer Accounts				
- Demand				
- Customer				CUS-TOT
- Commodity				
Total				
Customer Information				
(907) Supervision				
- Demand				
- Customer				CUS-TOT
- Commodity				
Total				
(908) Customer Information				
- Demand				
- Customer				ACC908
- Commodity				
Total				
(909) Advertising				
- Demand				
- Customer				CUS-SEC
- Commodity				
Total				
(910) Misc. Expense				
- Demand				
- Customer				ACC910
- Commodity				
Total				

Penelec Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
Sales				
(911) Sales Supervision				
- Demand				
- Customer				CUS-TOT
- Commodity				
Total				
(913) Advertising Expense				
- Demand				
- Customer				CUS-TOT
- Commodity				
Total				
Administrative & General Expense				
(920) Administrative and General Salaries				
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E
Total				
(921 Office Supplies				
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E
Total				
(922) Admin Expenses				
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E
Total				
(923) Outside Services				
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E
Total				
(924) Property Insurance				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				

Penelec Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
(925) Injury and Damages				
- Demand	DISTLAB-SUB-D	DISTLAB-PRI-D	DISTLAB-SEC-D	DISTLAB-CS-D
- Customer	DISTLAB-SUB-C	DISTLAB-PRI-C	DISTLAB-SEC-C	DISTLAB-CS-C
- Commodity	DISTLAB-SUB-E	DISTLAB-PRI-E	DISTLAB-SEC-E	DISTLAB-CS-E
Total				
(926) Pension and Benefits				
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E
Total				
(928) Regulatory Commission Expense				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(930.1) General Advertising				
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E
Total				
(903.2) Misc. Expense				
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E
Total				
(931) Misc. Rent				
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E
Total				
(935) Maint. Of General Plant				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(9XX) Open				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
DEPRECIATION EXPENSE				
Depreciation Expense				
(403-303) Intangible				
- Demand	OpExp-SUB-D	OpExp-PRI-D	OpExp-SEC-D	OpExp-CS-D
- Customer	OpExp-SUB-C	OpExp-PRI-C	OpExp-SEC-C	OpExp-CS-C
- Commodity	OpExp-SUB-E	OpExp-PRI-E	OpExp-SEC-E	OpExp-CS-E
Total				
(403-350) Transm Land				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
Total				

Penelec Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
(403-352) Transm Strucutres				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
Total				
(403-353) Transm Station Equipment				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
Total				
(403-354) Transm Towers & Fixtures				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
Total				
(403-355) Transm Poles & Fixtures				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
Total				
(403-356) Transm OH Conductors				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
Total				
(403-357) Transm UG Conduit				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
Total				
(403-358) Transm UG Conductors				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
Total				
(403-359) Transm Roads				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
Total				
(403-360) Land				
- Demand	DIST_364-368-SUB-D	DIST_364-368-PRI-D	DIST_364-368-SEC-D	DIST_364-368-CS-D
- Customer	DIST_364-368-SUB-C	DIST_364-368-PRI-C	DIST_364-368-SEC-C	DIST_364-368-CS-C
- Commodity	DIST_364-368-SUB-E	DIST_364-368-PRI-E	DIST_364-368-SEC-E	DIST_364-368-CS-E
Total				
(403-361) Structures				
- Demand		NCP		
- Customer				
- Commodity				
Total				

Penelec Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
(403-362) Station Equip				
- Demand	NCP	NCP		
- Customer				
- Commodity				
Total				
(403-364) Poles				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	STLT-Direct
- Commodity				
Total				
(403-365) OH Conductors				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				
(403-366) UG Conduit				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				

Penelec Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
(403-367) UG Conductors				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				
(403-368) Line Transformers				
- Demand		NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				
(403-369) Services				
- Demand				
- Customer				CUS-SEC
- Commodity				
Total				
(403-370) Meters				
- Demand				
- Customer				Meters
- Commodity				
Total				
(403-371) Install on Cust Premise				
- Demand				
- Customer				OL-Direct
- Commodity				
Total				
(403-372) Leased Property Cust. Prem.				
- Demand				
- Customer				OL-Direct
- Commodity				
Total				
(403-373) Streetlight				
- Demand				
- Customer				STLT-Direct
- Commodity				
Total				
(403-389) Land				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(403-390) Structures				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(403-391) Office Equipment				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(403-392) Transportation				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				

Penelec Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
(403-393) Stores Equip				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(403-394) Tools, Shop & Garage Equip				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(403-395) Laboratory Equip				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(403-396) Power Equipment				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(403-397) Communication Equip				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(403-398) Misc. Equip				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Amortization and Depletion of Utility Plant				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
IS Adj - Cost of Removal/Salvage				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
IS Adj - Average Net Salvage				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
IS Adj - Depreciation Expense				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				

Penelec Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
Amortization				
Amortization	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Demand	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Customer	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
- Commodity				
Total				
Removal of Retained Riders				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Eliminate Amort per IS				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Storm Reserve Amortization				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Extraordinary Storm Reserve Amort				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
COVID-19 Reg Asset Amort				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Streetlight Reg Asset Amort				
- Demand				
- Customer				STLT-Direct
- Commodity				
Total				
Verizon Pole Attach Amort				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				

Penelec Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
TAXES				
Taxes Other than Income				
Gross Receipt Taxes				
- Demand	Revenues	Revenues	Revenues	Revenues
- Customer	Revenues	Revenues	Revenues	Revenues
- Commodity	Revenues	Revenues	Revenues	Revenues
Total				
Payroll Taxes				
- Demand	LABOR-SUB-D	LABOR-PRI-D	LABOR-SEC-D	LABOR-CS-D
- Customer	LABOR-SUB-C	LABOR-PRI-C	LABOR-SEC-C	LABOR-CS-C
- Commodity	LABOR-SUB-E	LABOR-PRI-E	LABOR-SEC-E	LABOR-CS-E
Total				
PURTA Taxes				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Real Estate Taxes				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Sales & Use Taxes				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Misc. Taxes				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
IS Adj, Payroll Taxes				
- Demand	LABOR-SUB-D	LABOR-PRI-D	LABOR-SEC-D	LABOR-CS-D
- Customer	LABOR-SUB-C	LABOR-PRI-C	LABOR-SEC-C	LABOR-CS-C
- Commodity	LABOR-SUB-E	LABOR-PRI-E	LABOR-SEC-E	LABOR-CS-E
Total				
Other Taxes				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				

Penelec Rate District Allocation to Customer Classes CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
UTILITY PLANT				
Total Intangible Plant				
(301) Organization	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(302) Franchises and Consents	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(303) Intangible Plant	OpExp-SUB	OpExp-PRI	OpExp-SEC	OpExp-CS
Distribution Plant				
(350) Transmission Land	DEM			
(352) Transmission Structures	DEM			
(353) Trans. Station Equipment	DEM			
(354) Trans. Towers & Fixtures	DEM			
(355) Trans. Poles & Fixtures	DEM			
(356) Trans. OH Conductors	DEM			
(357) Underground Conduit	DEM			
(358) Trans. UG Conductors	DEM			
(359) Trans. Roads	DEM			
(360) Land and Land Rights	DIST_364-368-SUB	DIST_364-368-PRI	DIST_364-368-SEC	DIST_364-368-CS
(361) Structures and Improvements		DEM		
(362) Station Equipment	DEM	DEM		
(364) Poles, Towers & Fixtures	DEM	364P	364S	CUS
(365) Overhead Conductors & Devices	DEM	365P	365S	
(366) Underground Conduit	DEM	366P	366S	
(367) Underground Conductors & Device	DEM	367P	367S	
(368) Line Transformers		368P	368S	
(369) Services				CUS
(370) Meters				CUS
(371) Customer Premises				CUS
(372) Leased Property Cust. Prem.				CUS
(373) Streetlight				CUS

Penelec Rate District Allocation to Customer Classes CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
General Plant				
(389) Land	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(390) Structures	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(391) Office Equipment	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(392) Transportation	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(393) Stores Equipment	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(394) Tools & Garage Equip.	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(395) Laboratory	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(396) Power Equipment	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(397) Communication Equipment	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(398) Misc. Equipment	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS

Penelec Rate District Allocation to Customer Classes CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
ACCUMULATED DEPRECIATION				
Accumulated Depreciation				
(108-302) Franchise & Consents	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-303) Intangible Plant	OpExp-SUB	OpExp-PRI	OpExp-SEC	OpExp-CS
(108-350) Transm Land	DEM			
(108-352) Transm Structures	DEM			
(108-353) Transm Station Equipment	DEM			
(108-354) Transm Towers & Fixtures	DEM			
(108-355) Transm Poles & Fixtures	DEM			
(108-356) Transm OH Conductors	DEM			
(108-357) Transm Underground Conduit	DEM			
(108-358) Transm UG Conductors	DEM			
(108-359) Transm Roads	DEM			
(108-360) Land	DIST_364-368-SUB	DIST_364-368-PRI	DIST_364-368-SEC	DIST_364-368-CS
(108-361) Structures		DEM		
(108-362) Station Equip	DEM	DEM		
(108-364) Poles	DEM	364P	364S	CUS
(108-365) OH Conductors	DEM	365P	365S	
(108-366) UG Conduit	DEM	366P	366S	
(108-367) UG Cond & Dev	DEM	367P	367S	
(108-368) Line Transformers		368P	368S	
(108-369) Services				CUS
(108-370) Meters				CUS
(108-371) Install on Cust Premise				CUS
(108-372) Leased Property Cust. Prem.				CUS
(108-373) Street Lighting				CUS
(108-389) Land & Land Rights	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-390) Struct & Impmnts -	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-391) Office Furn & Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-392) Transportation Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-393) Stores Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-394) Tools, Shop & Garage Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-395) Laboratory Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-396) Power Operated Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-397) Communication Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-398) MISC Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS

Penelec Rate District Allocation to Customer Classes CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
OTHER RATE BASE ITEMS				
Other Rate Base Items				
Material & Supplies	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Cash Working Capital	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Deferred Storm Damage	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Customer Deposits				CUS
Customer Advances				CUS
ADIT	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Capitalized Pension and OPEB	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS

Penelec Rate District Allocation to Customer Classes CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
OPERATIONS & MAINTENANCE EXPENSES				
Transmission Expenses				
Operations Expenses				
(560) Operating Supervision & Engineering	DEM			
(561) Load Dispatch	DEM			
(562) Station Expenses	DEM			
(563) Overhead Line Expenses	DEM			
(565) Transmission of Electricity by Others	DEM			
(566) Miscellaneous transmission expenses	DEM			
Maintenance Expense				
(568) Maintenance Supervision and Engineering	DEM			
(569) Maintenance of Structures	DEM			
(570) Maintenance of Station Equipment	DEM			
(571) Maintenance of Overhead Lines	DEM			
(572) Maintenance of miscellaneous distribution	DEM			
Distribution Expenses				
Operations Expenses				
(580) Operation Supervision & Engineering	DistOpExp-SUB	DistOpExp-PRI	DistOpExp-SEC	DistOpExp-CS
(581) Load Dispatching	DEM	DEM		
(582) Station Expenses	DEM	DEM		
(583) Overhead line expenses	DEM	365P	365S	
(584) Underground line expenses	DEM	367P	367S	
(586) Meter expenses				CUS
(588) Miscellaneous distribution expenses	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(589) Rents	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Maintenance Expense				
(590) Maintenance Supervision and Engineering	DistMtExp-SUB	DistMtExp-PRI	DistMtExp-SEC	DistMtExp-CS
(591) Maintenance of Structures		DEM		
(592) Maintenance of Station Equipment	DEM	DEM		
(593) Maintenance of Overhead Lines	DEM	365P	365S	
(594) Maintenance of underground lines	DEM	367P	367S	
(595) Maintenance of line transformers	DEM	368P	368S	
(596) Maintenance of street lighting and signal systems				CUS
(597) Maintenance of meters				CUS
(598) Maintenance of miscellaneous distribution	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS

Penelec Rate District Allocation to Customer Classes CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
Customer Accounts				
(901) Supervision				CUS
(902) Meter Reading Expenses				CUS
(903) Collections & Records				CUS
(904) Uncollectables				CUS
(905) Misc. Customer Accounts				CUS
(903) Collections & Records				
(907) Supervision				CUS
(908) Customer Information				CUS
(909) Advertising				CUS
(910) Misc. Expense				CUS
Sales				
(911) Sales Supervision				CUS
(913) Advertising Expense				CUS
Administrative & General Expense				
(920) Administrative and General Salaries	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(921 Office Supplies	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(922) Admin Expenses	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(923) Outside Services	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(924) Property Insurance	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(925) Injury and Damages	DISTLAB-SUB	DISTLAB-PRI	DISTLAB-SEC	DISTLAB-CS
(926) Pension and Benefits	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(928) Regulatory Commission Expense	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(930.1) General Advertising	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(903.2) Misc. Expense	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(931) Misc. Rent	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(935) Maint. Of General Plant	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(9XX) Open	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS

Penelec Rate District Allocation to Customer Classes CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
DEPRECIATION EXPENSE				
Depreciation Expense				
(403-303) Intangible	OpExp-SUB	OpExp-PRI	OpExp-SEC	OpExp-CS
(403-350) Transm Land	DEM			
(403-352) Transm Strucutres	DEM			
(403-353) Transm Station Equipment	DEM			
(403-354) Transm Towers & Fixtures	DEM			
(403-355) Transm Poles & Fixtures	DEM			
(403-356) Transm OH Conductors	DEM			
(403-357) Transm UG Conduit	DEM			
(403-358) Transm UG Conductors	DEM			
(403-359) Transm Roads	DEM			
(403-360) Land	DIST_364-368-SUB	DIST_364-368-PRI	DIST_364-368-SEC	DIST_364-368-CS
(403-361) Structures		DEM		
(403-362) Station Equip	DEM	DEM		
(403-364) Poles	DEM	364P	364S	CUS
(403-365) OH Conductors	DEM	365P	365S	
(403-366) UG Conduit	DEM	366P	366S	
(403-367) UG Conductors	DEM	367P	367S	
(403-368) Line Transformers		368P	368S	
(403-369) Services				CUS
(403-370) Meters				CUS
(403-371) Install on Cust Premise				CUS
(403-372) Leased Property Cust. Prem.				CUS
(403-373) Streetlight				CUS
(403-389) Land	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-390) Structures	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-391) Office Equipment	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-392) Transportation	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-393) Stores Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-394) Tools, Shop & Garage Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-395) Laboratory Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-396) Power Equipment	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-397) Communication Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-398) Misc. Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Amortization and Depletion of Utility Plant	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
IS Adj - Cost of Removal/Salvage	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
IS Adj - Average Net Salvage	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
IS Adj - Depreciation Expense	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS

Penelec Rate District Allocation to Customer Classes CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
Amortization Expenses				
Amortization	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Removal of Retained Riders	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Eliminate Amort per IS	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Storm Reserve Amortization	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Extraordinary Storm Reserve Amort	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
COVID-19 Reg Asset Amort	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Streetlight Reg Asset Amort				CUS
Verizon Pole Attach Amort	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
TAXES				
Taxes Other than Income				
Gross Receipt Taxes	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Payroll Taxes	LABOR-SUB	LABOR-PRI	LABOR-SEC	LABOR-CS
PURTA Taxes	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Real Estate Taxes	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Sales & Use Taxes	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Misc. Taxes	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
IS Adj, Payroll Taxes	LABOR-SUB	LABOR-PRI	LABOR-SEC	LABOR-CS
Other Taxes	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS

Penelec Rate District Summary of Allocators Description		Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT
External Allocators													
STLT-Direct	Direct to Street Lighting	100.00%											100.0%
OL-Direct	Direct to Area Lighting	100.00%										100.0%	
Revenues	Tariff Revenue Allocator	100.00%	68.3%	0.2%	4.1%	15.4%	3.7%	4.1%	1.9%	0.0%	0.2%	0.7%	1.6%
CUS-RES	Customers - Residential	100.00%	99.9%	0.1%									
CUS-PRI	Number of Customers at Primary Level	100.00%	0.0%	0.0%	0.0%	8.0%	1.0%	81.3%	8.8%	1.0%	0.0%	0.0%	0.0%
CUS-SEC	Number of Customers at Secondary Level	100.00%	85.0%	0.1%	9.1%	5.3%	0.1%	0.0%	0.0%	0.0%	0.0%	0.3%	0.1%
CUS-TOT	Customers - Total	100.00%	84.9%	0.1%	9.1%	5.3%	0.1%	0.1%	0.0%	0.0%	0.0%	0.3%	0.1%
NCP	Max NCP	100.00%	38.4%	0.2%	2.1%	25.1%	8.8%	12.8%	11.7%	0.0%	0.3%	0.2%	0.5%
NCP-PRI	NCP Demand Pri	100.00%	0.0%	0.0%	0.0%	0.4%	0.5%	50.3%	48.8%	0.0%	0.0%	0.0%	0.0%
NCP-SEC	NCP Demand Sec	100.00%	50.4%	0.2%	2.8%	32.9%	11.4%	1.0%	0.0%	0.0%	0.4%	0.2%	0.6%
Deposits	Customer Deposits	100.00%	42.9%	0.2%	6.5%	35.6%	4.9%	7.9%	2.0%	0.0%	0.0%	0.0%	0.0%
ACC903	Account 903 Expenses (incl. CC Fees)	100.00%	87.1%	0.1%	7.7%	4.5%	0.1%	0.1%	0.0%	0.0%	0.0%	0.3%	0.1%
ACC908	Account 908 Expenses (incl. EV Rebates)	100.00%	78.5%	0.2%	12.9%	7.5%	0.1%	0.1%	0.0%	0.0%	0.0%	0.5%	0.2%
ACC910	Account 910 Expenses (incl. LI Outreach)	100.00%	85.7%	0.1%	8.6%	5.0%	0.1%	0.1%	0.0%	0.0%	0.0%	0.3%	0.1%
Meters	Meter Plant	100.00%	74.7%	0.2%	9.3%	10.8%	0.4%	3.4%	1.0%	0.0%	0.1%	0.0%	0.0%
MR-Exp	Meter Reading Expense	100.00%	84.9%	0.1%	9.1%	5.3%	0.1%	0.1%	0.0%	0.0%	0.0%	0.3%	0.1%
Uncollectibles	Uncollectibles	100.00%	93.5%	0.0%	0.9%	3.3%	0.8%	0.9%		0.0%	0.0%	0.1%	0.3%

Penelec Rate District Summary of Allocators Description	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT
Internal Allocators												
TOTPLT-SUB-D	100.00%	38.38%	0.15%	2.13%	25.14%	8.78%	12.80%	11.66%	0.00%	0.30%	0.17%	0.49%
TOTPLT-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTPLT-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTPLT-PRI-D	100.00%	37.11%	0.15%	2.06%	24.32%	8.50%	14.05%	12.89%	0.00%	0.29%	0.17%	0.47%
TOTPLT-PRI-C	100.00%	0.00%	0.00%	0.00%	7.99%	0.97%	81.29%	8.77%	0.97%	0.00%	0.00%	0.00%
TOTPLT-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTPLT-SEC-D	100.00%	50.43%	0.20%	2.79%	32.91%	11.38%	1.03%	0.00%	0.00%	0.39%	0.23%	0.64%
TOTPLT-SEC-C	100.00%	85.02%	0.11%	9.06%	5.26%	0.07%	0.01%	0.00%	0.00%	0.02%	0.33%	0.12%
TOTPLT-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTPLT-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTPLT-CS-C	100.00%	61.06%	0.10%	6.89%	6.05%	0.19%	1.29%	0.38%	0.00%	0.03%	7.01%	16.98%
TOTPLT-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPLT-SUB-D	100.00%	38.38%	0.15%	2.13%	25.14%	8.78%	12.80%	11.66%	0.00%	0.30%	0.17%	0.49%
DISTPLT-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPLT-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPLT-PRI-D	100.00%	37.10%	0.15%	2.05%	24.32%	8.50%	14.06%	12.90%	0.00%	0.29%	0.17%	0.47%
DISTPLT-PRI-C	100.00%	0.00%	0.00%	0.00%	7.99%	0.97%	81.29%	8.77%	0.97%	0.00%	0.00%	0.00%
DISTPLT-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPLT-SEC-D	100.00%	50.43%	0.20%	2.79%	32.91%	11.38%	1.03%	0.00%	0.00%	0.39%	0.23%	0.64%
DISTPLT-SEC-C	100.00%	85.02%	0.11%	9.06%	5.26%	0.07%	0.01%	0.00%	0.00%	0.02%	0.33%	0.12%
DISTPLT-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPLT-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPLT-CS-C	100.00%	59.78%	0.10%	6.90%	6.09%	0.19%	1.32%	0.40%	0.00%	0.03%	7.42%	17.77%
DISTPLT-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DIST_364-368-SUB-D	100.00%	38.38%	0.15%	2.13%	25.14%	8.78%	12.80%	11.66%	0.00%	0.30%	0.17%	0.49%
DIST_364-368-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DIST_364-368-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DIST_364-368-PRI-D	100.00%	0.00%	0.00%	0.00%	0.41%	0.50%	50.30%	48.79%	0.00%	0.00%	0.00%	0.00%
DIST_364-368-PRI-C	100.00%	0.00%	0.00%	0.00%	7.99%	0.97%	81.29%	8.77%	0.97%	0.00%	0.00%	0.00%
DIST_364-368-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DIST_364-368-SEC-D	100.00%	50.43%	0.20%	2.79%	32.91%	11.38%	1.03%	0.00%	0.00%	0.39%	0.23%	0.64%
DIST_364-368-SEC-C	100.00%	85.02%	0.11%	9.06%	5.26%	0.07%	0.01%	0.00%	0.00%	0.02%	0.33%	0.12%
DIST_364-368-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DIST_364-368-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DIST_364-368-CS-C	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
DIST_364-368-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABOR-SUB-D	100.00%	38.38%	0.15%	2.13%	25.14%	8.78%	12.80%	11.66%	0.00%	0.30%	0.17%	0.49%
LABOR-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABOR-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABOR-PRI-D	100.00%	37.88%	0.15%	2.10%	24.82%	8.67%	13.30%	12.15%	0.00%	0.29%	0.17%	0.48%
LABOR-PRI-C	100.00%	0.00%	0.00%	0.00%	7.99%	0.97%	81.29%	8.77%	0.97%	0.00%	0.00%	0.00%
LABOR-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Penelec Rate District Summary of Allocators Description	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT
LABOR-SEC-D	100.00%	50.43%	0.20%	2.79%	32.91%	11.38%	1.03%	0.00%	0.00%	0.39%	0.23%	0.64%
LABOR-SEC-C	100.00%	85.02%	0.11%	9.06%	5.26%	0.07%	0.01%	0.00%	0.00%	0.02%	0.33%	0.12%
LABOR-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABOR-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABOR-CS-C	100.00%	74.25%	0.11%	7.84%	6.33%	0.17%	1.16%	0.34%	0.00%	0.03%	0.84%	8.91%
LABOR-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTLAB-SUB-D	100.00%	38.38%	0.15%	2.13%	25.14%	8.78%	12.80%	11.66%	0.00%	0.30%	0.17%	0.49%
DISTLAB-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTLAB-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTLAB-PRI-D	100.00%	37.88%	0.15%	2.10%	24.82%	8.67%	13.30%	12.15%	0.00%	0.29%	0.17%	0.48%
DISTLAB-PRI-C	100.00%	0.00%	0.00%	0.00%	7.99%	0.97%	81.29%	8.77%	0.97%	0.00%	0.00%	0.00%
DISTLAB-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTLAB-SEC-D	100.00%	50.43%	0.20%	2.79%	32.91%	11.38%	1.03%	0.00%	0.00%	0.39%	0.23%	0.64%
DISTLAB-SEC-C	100.00%	85.02%	0.11%	9.06%	5.26%	0.07%	0.01%	0.00%	0.00%	0.02%	0.33%	0.12%
DISTLAB-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTLAB-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTLAB-CS-C	100.00%	59.92%	0.12%	7.37%	8.17%	0.30%	2.47%	0.74%	0.00%	0.05%	1.48%	19.38%
DISTLAB-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTACCLAB-SUB-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTACCLAB-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTACCLAB-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTACCLAB-PRI-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTACCLAB-PRI-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTACCLAB-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTACCLAB-SEC-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTACCLAB-SEC-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTACCLAB-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTACCLAB-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTACCLAB-CS-C	100.00%	86.81%	0.09%	7.94%	4.60%	0.06%	0.07%	0.01%	0.00%	0.02%	0.29%	0.11%
CUSTACCLAB-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTINFOLAB-SUB-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTINFOLAB-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTINFOLAB-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTINFOLAB-PRI-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTINFOLAB-PRI-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTINFOLAB-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTINFOLAB-SEC-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTINFOLAB-SEC-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTINFOLAB-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTINFOLAB-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTINFOLAB-CS-C	100.00%	85.53%	0.10%	8.71%	5.05%	0.07%	0.07%	0.01%	0.00%	0.02%	0.32%	0.12%
CUSTINFOLAB-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
NONAGLAB-SUB-D	100.00%	38.38%	0.15%	2.13%	25.14%	8.78%	12.80%	11.66%	0.00%	0.30%	0.17%	0.49%
NONAGLAB-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
NONAGLAB-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
NONAGLAB-PRI-D	100.00%	37.88%	0.15%	2.10%	24.82%	8.67%	13.30%	12.15%	0.00%	0.29%	0.17%	0.48%
NONAGLAB-PRI-C	100.00%	0.00%	0.00%	0.00%	7.99%	0.97%	81.29%	8.77%	0.97%	0.00%	0.00%	0.00%
NONAGLAB-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Penelec Rate District Summary of Allocators Description	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT
NONAGLAB-SEC-D	100.00%	50.43%	0.20%	2.79%	32.91%	11.38%	1.03%	0.00%	0.00%	0.39%	0.23%	0.64%
NONAGLAB-SEC-C	100.00%	85.02%	0.11%	9.06%	5.26%	0.07%	0.01%	0.00%	0.00%	0.02%	0.33%	0.12%
NONAGLAB-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
NONAGLAB-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
NONAGLAB-CS-C	100.00%	74.25%	0.11%	7.84%	6.33%	0.17%	1.16%	0.34%	0.00%	0.03%	0.84%	8.91%
NONAGLAB-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistOpExp-SUB-D	100.00%	38.38%	0.15%	2.13%	25.14%	8.78%	12.80%	11.66%	0.00%	0.30%	0.17%	0.49%
DistOpExp-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistOpExp-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistOpExp-PRI-D	100.00%	38.24%	0.15%	2.12%	25.05%	8.75%	12.94%	11.79%	0.00%	0.29%	0.17%	0.49%
DistOpExp-PRI-C	100.00%	0.00%	0.00%	0.00%	7.99%	0.97%	81.29%	8.77%	0.97%	0.00%	0.00%	0.00%
DistOpExp-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistOpExp-SEC-D	100.00%	50.43%	0.20%	2.79%	32.91%	11.38%	1.03%	0.00%	0.00%	0.39%	0.23%	0.64%
DistOpExp-SEC-C	100.00%	85.02%	0.11%	9.06%	5.26%	0.07%	0.01%	0.00%	0.00%	0.02%	0.33%	0.12%
DistOpExp-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistOpExp-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistOpExp-CS-C	100.00%	74.74%	0.16%	9.33%	10.82%	0.41%	3.43%	1.03%	0.01%	0.07%	0.00%	0.00%
DistOpExp-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistMtExp-SUB-D	100.00%	38.38%	0.15%	2.13%	25.14%	8.78%	12.80%	11.66%	0.00%	0.30%	0.17%	0.49%
DistMtExp-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistMtExp-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistMtExp-PRI-D	100.00%	37.61%	0.15%	2.08%	24.65%	8.61%	13.56%	12.40%	0.00%	0.29%	0.17%	0.48%
DistMtExp-PRI-C	100.00%	0.00%	0.00%	0.00%	7.99%	0.97%	81.29%	8.77%	0.97%	0.00%	0.00%	0.00%
DistMtExp-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistMtExp-SEC-D	100.00%	50.43%	0.20%	2.79%	32.91%	11.38%	1.03%	0.00%	0.00%	0.39%	0.23%	0.64%
DistMtExp-SEC-C	100.00%	85.02%	0.11%	9.06%	5.26%	0.07%	0.01%	0.00%	0.00%	0.02%	0.33%	0.12%
DistMtExp-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistMtExp-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistMtExp-CS-C	100.00%	53.94%	0.12%	6.73%	7.81%	0.30%	2.47%	0.75%	0.00%	0.05%	0.00%	27.83%
DistMtExp-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OpExp-SUB-D	100.00%	38.38%	0.15%	2.13%	25.14%	8.78%	12.80%	11.66%	0.00%	0.30%	0.17%	0.49%
OpExp-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OpExp-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OpExp-PRI-D	100.00%	37.56%	0.15%	2.08%	24.61%	8.60%	13.61%	12.46%	0.00%	0.29%	0.17%	0.48%
OpExp-PRI-C	100.00%	0.00%	0.00%	0.00%	7.99%	0.97%	81.29%	8.77%	0.97%	0.00%	0.00%	0.00%
OpExp-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OpExp-SEC-D	100.00%	50.43%	0.20%	2.79%	32.91%	11.38%	1.03%	0.00%	0.00%	0.39%	0.23%	0.64%
OpExp-SEC-C	100.00%	85.02%	0.11%	9.06%	5.26%	0.07%	0.01%	0.00%	0.00%	0.02%	0.33%	0.12%
OpExp-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OpExp-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OpExp-CS-C	100.00%	81.08%	0.10%	6.88%	5.47%	0.28%	0.79%	0.17%	0.00%	0.03%	0.62%	4.59%
OpExp-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Penelec Rate District
Summary of Classifiers

Classifier Description	Classifier Code	Total	- Demand	- Customer	- Commodity
External Classifiers					
Common					
Customer Factor	CUS	100.00%	0.00%	100.00%	0.00%
Demand Factor	DEM	100.00%	100.00%	0.00%	0.00%
Commodity Factor	COM	100.00%	0.00%	0.00%	100.00%
364 Primary Classifier	364P	100.00%	28.97%	71.03%	0.00%
364 Secondary Classifier	364S	100.00%	28.97%	71.03%	0.00%
365 Primary Classifier	365P	100.00%	5.22%	94.78%	0.00%
365 Secondary Classifier	365S	100.00%	5.22%	94.78%	0.00%
366 Primary Classifier	366P	100.00%	100.00%	0.00%	0.00%
366 Secondary Classifier	366S	100.00%	100.00%	0.00%	0.00%
367 Primary Classifier	367P	100.00%	8.28%	91.72%	0.00%
367 Secondary Classifier	367S	100.00%	8.28%	91.72%	0.00%
368 Primary Classifier	368P	100.00%	24.23%	75.77%	0.00%
368 Secondary Classifier	368S	100.00%	24.23%	75.77%	0.00%

Penelec Rate District
Summary of Classifiers

Classifier Description	Classifier Code	Total	- Demand	- Customer	- Commodity
Internal Classifiers - Derivation and Supporting Data					
TOTPLT					
Total Plant Subtransmission	TOTPLT-SUB	100.00%	100.00%	0.00%	0.00%
Total Plant Primary	TOTPLT-PRI	100.00%	85.30%	14.70%	0.00%
Total Plant Secondary	TOTPLT-SEC	100.00%	16.19%	83.81%	0.00%
Total Plant Customer	TOTPLT-CS	100.00%	0.00%	100.00%	0.00%
DISTPLT					
Dist. Plant Subtransmission	DISTPLT-SUB	100.00%	100.00%	0.00%	0.00%
Dist. Plant Primary	DISTPLT-PRI	100.00%	85.49%	14.51%	0.00%
Dist. Plant Secondary	DISTPLT-SEC	100.00%	16.44%	83.56%	0.00%
Dist. Plant Customer	DISTPLT-CS	100.00%	0.00%	100.00%	0.00%
DISTPLT_364-368					
Acct. 364-368 Subtransmission	DIST_364-368-SUB	100.00%	100.00%	0.00%	0.00%
Acct. 364-368 Primary	DIST_364-368-PRI	100.00%	16.47%	83.53%	0.00%
Acct. 364-368 Secondary	DIST_364-368-SEC	100.00%	16.44%	83.56%	0.00%
Acct. 364-368 Customer	DIST_364-368-CS	100.00%	0.00%	100.00%	0.00%
LABOR					
Labor Subtransmission	LABOR-SUB	100.00%	100.00%	0.00%	0.00%
LABOR Primary	LABOR-PRI	100.00%	85.37%	14.63%	0.00%
LABOR Secondary	LABOR-SEC	100.00%	7.48%	92.52%	0.00%
LABOR Customer	LABOR-CS	100.00%	0.00%	100.00%	0.00%

Penelec Rate District
Summary of Classifiers

Classifier Description	Classifier Code	Total	- Demand	- Customer	- Commodity
Dist Labor					
Dist Labor Subtransmission	DISTLAB-SUB	100.00%	100.00%	0.00%	0.00%
Dist Labor Primary	DISTLAB-PRI	100.00%	85.37%	14.63%	0.00%
Dist Labor Secondary	DISTLAB-SEC	100.00%	7.48%	92.52%	0.00%
Dist Labor Customer	DISTLAB-CS	100.00%	0.00%	100.00%	0.00%
Cust Accts Labor					
CA Labor Subtransmission	CUSTACCLAB-SUB	0.00%	0.00%	0.00%	0.00%
CA Labor Primary	CUSTACCLAB-PRI	0.00%	0.00%	0.00%	0.00%
CA Labor Secondary	CUSTACCLAB-SEC	0.00%	0.00%	0.00%	0.00%
CA Labor Customer	CUSTACCLAB-CS	100.00%	0.00%	100.00%	0.00%
Cust Info Labor					
CI Labor Subtransmission	CUSTINFOLAB-SUB	0.00%	0.00%	0.00%	0.00%
CI Labor Primary	CUSTINFOLAB-PRI	0.00%	0.00%	0.00%	0.00%
CI Labor Secondary	CUSTINFOLAB-SEC	0.00%	0.00%	0.00%	0.00%
CI Labor Customer	CUSTINFOLAB-CS	100.00%	0.00%	100.00%	0.00%
Dist+Cust Labor					
Dist+Cust Labor Subtransmission	NONAGLAB-SUB	100.00%	100.00%	0.00%	0.00%
Dist+Cust Labor Primary	NONAGLAB-PRI	100.00%	85.37%	14.63%	0.00%
Dist+Cust Labor Secondary	NONAGLAB-SEC	100.00%	7.48%	92.52%	0.00%
Dist+Cust Labor Customer	NONAGLAB-CS	100.00%	0.00%	100.00%	0.00%
DistOpExp					
DistOpExp Subtransmission	DistOpExp-SUB	100.00%	100.00%	0.00%	0.00%
DistOpExp Primary	DistOpExp-PRI	100.00%	94.83%	5.17%	0.00%
DistOpExp Secondary	DistOpExp-SEC	100.00%	7.46%	92.54%	0.00%
DistOpExp Customer	DistOpExp-CS	100.00%	0.00%	100.00%	0.00%
DistMtExp					
DistMtExp Subtransmission	DistMtExp-SUB	100.00%	100.00%	0.00%	0.00%
DistMtExp Primary	DistMtExp-PRI	100.00%	73.35%	26.65%	0.00%
DistMtExp Secondary	DistMtExp-SEC	100.00%	5.30%	94.70%	0.00%
DistMtExp Customer	DistMtExp-CS	100.00%	0.00%	100.00%	0.00%
Operating Expenses					
Operating Expenses Subtransmission	OpExp-SUB	100.00%	100.00%	0.00%	0.00%
Operating Expenses Primary	OpExp-PRI	100.00%	76.39%	23.61%	0.00%
Operating Expenses Secondary	OpExp-SEC	100.00%	6.81%	93.19%	0.00%
Operating Expenses Customer	OpExp-CS	100.00%	0.00%	100.00%	0.00%

Penelec Rate District Functional Factors	Code	Total	Subtransmission	Primary	Secondary	Customer Service
EXTERNAL FUNCTIONAL FACTORS						
Customer Service Only	CUSTSERVICE	100.0%	0.0%	0.0%	0.0%	100.0%
Primary Distribution Only	PRIMARY	100.0%	0.0%	100.0%	0.0%	0.0%
Secondary Distribution Only	SECONDARY	100.0%	0.0%	0.0%	100.0%	0.0%
Subtransmission Only	SUBTRANSMISSION	100.0%	100.0%	0.0%	0.0%	0.0%
Account 362 Station Equipment (Plant)	ACC362-PLT	100.0%	2.8%	97.2%	0.0%	0.0%
Account 364 Poles, Towers & Fixtures (Plant)	ACC364-PLT	100.0%	0.1%	5.0%	92.5%	2.4%
Account 365 Overhead Conductors & Devices (Plant)	ACC365-PLT	100.0%	0.1%	3.9%	96.1%	0.0%
Account 366 Underground Conduit (Plant)	ACC366-PLT	100.0%	0.0%	3.1%	96.9%	0.0%
Account 367 Underground Conductors & Device (Plan	ACC367-PLT	100.0%	0.5%	0.7%	98.7%	0.0%
Account 362 Station Equipment (A/D)	ACC362-AD	100.0%	0.0%	100.0%	0.0%	0.0%
Account 364 Poles, Towers & Fixtures (A/D)	ACC364-AD	100.0%	0.0%	5.0%	92.6%	2.4%
Account 365 Overhead Conductors & Devices (A/D)	ACC365-AD	100.0%	0.0%	3.9%	96.1%	0.0%
Account 366 Underground Conduit (A/D)	ACC366-AD	100.0%	0.0%	3.1%	96.9%	0.0%
Account 367 Underground Conductors & Device (A/D	ACC367-AD	100.0%	0.2%	0.7%	99.1%	0.0%
INTERNAL FUNCTIONAL FACTORS						
Rate Base Factor	RB	100.0%	0.8%	13.9%	77.9%	7.3%
Total Distribution Plant Factor	DISTPLT	100.0%	0.8%	14.1%	74.5%	10.6%
Total Distribution 364-368 Factor	DISTPLT_364-368	100.0%	0.1%	3.2%	96.1%	0.6%
Total Utility Plant Factor	TOTPLT	100.0%	0.8%	14.0%	74.3%	10.9%
Total General Plant Factor	GENPLT	100.0%	0.8%	14.1%	74.5%	10.6%
Distribution Operating Expenses Factor	DISTOPEXP	100.0%	0.2%	14.7%	50.2%	34.9%
Distribution Maintenance Expenses Factor	DISTMTEXP	100.0%	0.1%	11.8%	84.0%	4.2%
Distribution Expenses Factor	DISTEXP	100.0%	0.1%	11.8%	83.0%	5.1%
Labor Expenses	LABOR	100.0%	0.2%	15.6%	64.3%	19.9%
Dist Labor Expenses	DISTLAB	100.0%	0.2%	17.5%	72.1%	10.2%
Customer Labor Expenses	CUSTLAB	100.0%	0.0%	0.0%	0.0%	100.0%
A&G Labor Expenses	AGLAB	100.0%	0.2%	15.6%	64.3%	19.9%
Non-A&G Labor Expenses	NONAGLAB	100.0%	0.2%	15.6%	64.3%	19.9%
Total Operating Expenses excl. A&G Factor	OPEXP	100.0%	0.2%	10.1%	67.0%	22.7%

Penelec Rate District Functional Factors	Code	Total	Subtransmission	Primary	Secondary	Customer Service
INTERNAL FUNCTIONAL FACTORS DERIVATION						
Total Distribution Plant		3,722,450	30,273	526,509	2,772,514	393,155
Total Distribution Plant Factor	DISTPLT	100.0%	0.8%	14.1%	74.5%	10.6%
Total Distribution 364-368		2,867,794	2,788	90,934	2,755,989	18,083
Total Distribution 364-368 Factor	DISTPLT_364-368	100.0%	0.1%	3.2%	96.1%	0.6%
Total General Plant		192,662	1,567	27,250	143,496	20,348
Total General Plant Factor	GENPLT	100.0%	0.8%	14.1%	74.5%	10.6%
Total Utility Plant		4,031,418	32,064	565,487	2,993,956	439,910
Total Utility Plant Factor	TOTPLT	100.0%	0.8%	14.0%	74.3%	10.9%
Distribution Operating Expenses		3,261	7	480	1,636	1,138
Distribution Operating Expenses Factor	DISTOPEXP	100.0%	0.2%	14.7%	50.2%	34.9%
Distribution Maintenance Expenses		106,983	69	12,575	89,827	4,512
Distribution Maintenance Expenses Factor	DISTMTEXP	100.0%	0.1%	11.8%	84.0%	4.2%
Distribution Expense		110,244	76	13,056	91,463	5,650
Distribution Expense Factor	DISTEXP	100.0%	0.1%	11.8%	83.0%	5.1%
Total Operating Expenses excl. A&G		159,676	304	16,082	106,978	36,311
Total Operating Expenses excl. A&G Factor	OPEXP	100.0%	0.2%	10.1%	67.0%	22.7%

Penelec Rate District
Billing Determinants
Test Period 12 Months Ended December 2025

Schedule	Normalized kWh	kWh %	Customers	%
R	4,312,760,298	34.5%	496,418	84.9%
GSV	13,948,372	0.1%	622	0.1%
GSS	202,620,628	1.6%	52,935	9.1%
GSM	2,897,970,802	23.2%	30,681	5.3%
GSL	919,325,959	7.3%	424	0.1%
GP	1,495,018,951	11.9%	450	0.1%
TP	2,608,661,409	20.8%	61	0.0%
BRD	313,377	0.0%	10	0.0%
H	23,931,981	0.2%	140	0.0%
POL	11,026,505	0.1%	1,928	0.3%
STLT	31,975,577	0.3%	713	0.1%
Total	**12,517,553,859**	**100.00%**	**584,383**	**100.00%**

Penn Power Rate District COSS Summary	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT
Current Delivery Service Rates											
Rate base	$ 644,947	$ 480,076	$ 313	$ 33,093	$ 76,648	$ 16,985	$ 27,002	$ 747	$ 413	$ 2,725	$ 6,945
Net operating income	$ 15,856	$ 9,992	$ 38	$ (339)	$ 2,912	$ 1,723	$ (27)	$ 1,761	$ 15	$ 34	$ (252)
Rate of return	2.46%	2.08%	12.15%	-1.02%	3.80%	10.14%	-0.10%	235.62%	3.61%	1.24%	-3.63%
Relative rate of return	100%	85%	494%	-42%	155%	413%	-4%	9584%	147%	50%	-148%
Revenues	$ 132,422	$ 99,355	$ 105	$ 5,673	$ 14,216	$ 4,144	$ 4,401	$ 2,800	$ 85	$ 601	$ 1,042
Test Period Usage (MWh)	4,637,753	1,713,034	1,995	49,282	839,944	322,712	393,670	1,309,301	1,863	2,686	3,267
Revenue per MWh	$ 0.03	$ 0.06	$ 0.05	$ 0.12	$ 0.02	$ 0.01	$ 0.01	$ 0.00	$ 0.05	$ 0.22	$ 0.32
Revenues at Equalized Rates of Return											
Rate of return	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%
Revenue required	$ 187,186	$ 142,638	$ 91	$ 10,052	$ 19,272	$ 3,797	$ 7,624	$ 513	$ 114	$ 879	$ 2,208
Revenue deficiency	$ 54,764	$ 43,283	$ (14)	$ 4,379	$ 5,056	$ (347)	$ 3,223	$ (2,287)	$ 28	$ 278	$ 1,166
Percent increase required	41.4%	43.6%	-13.8%	77.2%	35.6%	-8.4%	73.2%	-81.7%	33.5%	46.3%	111.9%
Test Period Usage (MWh)	4,637,753	1,713,034	1,995	49,282	839,944	322,712	393,670	1,309,301	1,863	2,686	3,267
Revenue Required per MWh	$ 0.04	$ 0.08	$ 0.05	$ 0.20	$ 0.02	$ 0.01	$ 0.02	$ 0.00	$ 0.06	$ 0.33	$ 0.68
Revenue Deficiency per MWh	$ 0.01	$ 0.03	$ (0.01)	$ 0.09	$ 0.01	$ (0.00)	$ 0.01	$ (0.00)	$ 0.02	$ 0.10	$ 0.36

Rate Class	Proposed Class ROR	Overall ROR
R	2.08%	2.46%
GSV	12.15%	2.46%
GSS	-1.02%	2.46%
GSM	3.80%	2.46%
GSL	10.14%	2.46%
GP	-0.10%	2.46%
TP	235.62%	2.46%
PNP	3.61%	2.46%
OL	1.24%	2.46%
STLT	-3.63%	2.46%

Penn Power Rate District COSS Summary	Total Company	Residential Service R	Volunteer GSV	Small GSS	Medium GSM	Large GSL	Primary GP	Power TP	Rate PNP	Lighting POL	Service STLT
Current Rate of Return	2.46%	2.08%	12.15%	-1.02%	3.80%	10.14%	-0.10%	235.62%	3.61%	1.24%	-3.63%
Proposed Rate of Return	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%
EROR Revenues	$ 187,186	$ 142,638	$ 91	$ 10,052	$ 19,272	$ 3,797	$ 7,624	$ 513	$ 114	$ 879	$ 2,208
Current Revenues	132,422	99,355	105	5,673	14,216	4,144	4,401	2,800	85	601	1,042
Difference	$ 54,764	$ 43,283	$ (14)	$ 4,379	$ 5,056	$ (347)	$ 3,223	$ (2,287)	$ 28	$ 278	$ 1,166
% Difference	41.36%	43.56%	-13.76%	77.18%	35.57%	-8.38%	73.24%	-81.68%	33.51%	46.29%	111.87%
Derivation of Base Rate Revenues											
Current Total Revenues	$ 132,422	99,355	105	5,673	14,216	4,144	4,401	2,800	85	601	1,042
Less: Other Rider Revenues	$ (729)	(984)	(0)	182	193	(4)	(19)	(92)	2	(2)	(4)
Less: Other Revenues	$ 5,520	4,139	3	261	654	121	171	90	3	35	43
Current Base Rate Revenues	$ 127,631	$ 96,200	$ 102	$ 5,231	$ 13,368	$ 4,027	$ 4,249	$ 2,803	$ 80	$ 568	$ 1,003
Total Revenues at EROR	$ 187,186	142,638	91	10,052	19,272	3,797	7,624	513	114	879	2,208
Less: Other Rider Revenues	$ -	-	-	-	-	-	-	-	-	-	-
Less: Other Revenues	$ 5,667	4,251	3	268	673	122	174	95	3	36	43
Base Rate Revenues at EROR	$ 181,520	$ 138,387	$ 87	$ 9,784	$ 18,599	$ 3,675	$ 7,450	$ 419	$ 111	$ 843	$ 2,165
Metrics											
Base Rate Revenues at EROR	181,520	138,387	87	9,784	18,599	3,675	7,450	419	111	843	2,165
Test Period Usage (MWh)	4,637,753	1,713,034	1,995	49,282	839,944	322,712	393,670	1,309,301	1,863	2,686	3,267
Test Period Customers	173,652	152,010	78	11,535	8,839	144	126	45	88	705	82

Penn Power Rate District Income Statement Current Rates	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT
Going-Level Income Statement											
Operating Revenues	**$ 132,422**	**$ 99,355**	**$ 105**	**$ 5,673**	**$ 14,216**	**$ 4,144**	**$ 4,401**	**$ 2,800**	**$ 85**	**$ 601**	**$ 1,042**
Operating Expenses											
O&M Expenses	$ 62,060	$ 50,135	$ 27	$ 3,641	$ 4,537	$ 575	$ 2,607	$ 73	$ 33	$ 238	$ 193
Depreciation & Amortization	49,027	35,726	24	2,558	5,857	1,208	1,899	194	32	314	1,215
Taxes Other than Income	8,359	6,284	6	367	890	254	285	162	5	38	67
Total Operating Expenses	$ 119,446	$ 92,145	$ 58	$ 6,567	$ 11,284	$ 2,037	$ 4,792	$ 428	$ 70	$ 591	$ 1,474
Income Before Tax	$ 12,976	$ 7,210	$ 47	$ (893)	$ 2,932	$ 2,107	$ (391)	$ 2,372	$ 15	$ 10	$ (432)
Income Adjustments											
Interest Expense	13,608	10,130	7	698	1,617	358	570	16	9	57	147
Total Income Adjustments	$ 13,608	$ 10,130	$ 7	$ 698	$ 1,617	$ 358	$ 570	$ 16	$ 9	$ 57	$ 147
Adjusted Taxable Income	$ (632)	$ (2,919)	$ 41	$ (1,592)	$ 1,314	$ 1,749	$ (961)	$ 2,356	$ 6	$ (48)	$ (579)
Calculated Income Tax	(165)	(761)	11	(415)	343	456	(251)	614	2	(12)	(151)
Reconciliation Adjustment	(2,715)	(2,021)	(1)	(139)	(323)	(71)	(114)	(3)	(2)	(11)	(29)
Total Income Taxes	**$ (2,879)**	$ (2,782)	$ 9	$ (554)	$ 20	$ 384	$ (364)	$ 611	$ (0)	$ (24)	$ (180)
Total Operating Income	**$ 15,856**	**$ 9,992**	**$ 38**	**$ (339)**	**$ 2,912**	**$ 1,723**	**$ (27)**	**$ 1,761**	**$ 15**	**$ 34**	**$ (252)**
Rate Base	**$ 644,947**	**$ 480,076**	**$ 313**	**$ 33,093**	**$ 76,648**	**$ 16,985**	**$ 27,002**	**$ 747**	**$ 413**	**$ 2,725**	**$ 6,945**
ROR @ Current Rates	2.46%	2.08%	12.15%	-1.02%	3.80%	10.14%	-0.10%	235.62%	3.61%	1.24%	-3.63%
Rate Base %	100.00%	74.44%	0.05%	5.13%	11.88%	2.63%	4.19%	0.12%	0.06%	0.42%	1.08%
Pro-Forma Income Tax Increase Calculation											
Rate Base	644,947	480,076	313	33,093	76,648	16,985	27,002	747	413	2,725	6,945
Required ROR	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%
Required Income	52,821	39,318	26	2,710	6,278	1,391	2,211	61	34	223	569
Increase in Earnings Requested	36,966	29,326	(12)	3,049	3,366	(332)	2,239	(1,700)	19	189	821
Increase in Revenues Requested	54,617	43,330	(18)	4,506	4,973	(490)	3,308	(2,511)	28	280	1,213
State Taxable Income	54,617	43,330	(18)	4,506	4,973	(490)	3,308	(2,511)	28	280	1,213
State Income Tax Increase	**4,063**	**3,224**	**(1)**	**335**	**370**	**(36)**	**246**	**(187)**	**2**	**21**	**90**
Federal Taxable Income	50,554	40,106	(17)	4,170	4,603	(454)	3,061	(2,324)	26	259	1,123
Federal Income Tax Increase	**9,826**	**7,796**	**(3)**	**811**	**895**	**(88)**	**595**	**(452)**	**5**	**50**	**218**
Revenue Requirement Calculation											
Required Income	52,821	39,318	26	2,710	6,278	1,391	2,211	61	34	223	569
Add: Expenses	119,446	92,145	58	6,567	11,284	2,037	4,792	428	70	591	1,474
Add: Incremental Uncollectibles	556	424	0	30	57	11	23	2	0	3	7
Add: Incremental PUC Expenses	131	100	0	7	13	3	5	0	0	1	2
Add: Taxes											
Current Taxes	(2,879)										
Proforma Tax Increase	13,890	8,196	5	565	1,309	290	461	13	7	47	119
Increase in GRT	**$ 3,222**	$ 2,456	$ 2	$ 173	$ 332	$ 65	$ 131	$ 9	$ 2	$ 15	$ 38
Revenue Requirement	**187,186**	**142,638**	**91**	**10,052**	**19,272**	**3,797**	**7,624**	**513**	**114**	**879**	**2,208**

Penn Power Rate District Allocation Summary	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT
Revenue Requirement											
Primary											
- Demand	3,747	1,846	2	68	1,079	333	392	9	4	6	8
- Customer	-	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-	-
Primary											
- Demand	18,798	9,088	12	335	5,331	1,651	2,251	45	18	30	37
- Customer	5,407	125	0	7	497	116	4,619	41	0	1	1
- Commodity	-	-	-	-	-	-	-	-	-	-	-
Secondary											
- Demand	14,397	7,909	11	291	4,639	1,404	53	17	16	26	32
- Customer	119,756	104,367	54	7,884	6,322	236	151	95	62	495	90
- Commodity	-	-	-	-	-	-	-	-	-	-	-
Customer Service											
- Demand	-	-	-	-	-	-	-	-	-	-	-
- Customer	25,081	19,302	11	1,467	1,404	57	158	305	13	322	2,040
- Commodity	-	-	-	-	-	-	-	-	-	-	-
Total Revenue Requirement											
- Demand	**36,942**	**18,844**	**25**	**694**	**11,049**	**3,389**	**2,696**	**71**	**38**	**61**	**77**
- Customer	**150,245**	**123,794**	**66**	**9,358**	**8,223**	**408**	**4,928**	**442**	**76**	**818**	**2,131**
- Commodity	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Revenue Requirement	**187,186**	**142,638**	**91**	**10,052**	**19,272**	**3,797**	**7,624**	**513**	**114**	**879**	**2,208**

Penn Power Rate District Allocation Summary	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT
Rate Base											
Subtransmission											
- Demand	16,946	8,081	11	284	5,069	1,571	1,840	20	17	24	28
- Customer	-	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-	-
Primary											
- Demand	88,873	41,683	56	1,463	26,152	8,129	10,912	117	88	126	147
- Customer	16,129	-	-	-	1,477	341	14,198	114	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-	-
Secondary											
- Demand	66,717	35,775	48	1,254	22,400	6,803	128	-	76	108	126
- Customer	412,872	361,705	181	27,534	21,000	339	7	-	212	1,697	196
- Commodity	-	-	-	-	-	-	-	-	-	-	-
Customer Service											
- Demand	-	-	-	-	-	-	-	-	-	-	-
- Customer	43,409	32,832	16	2,558	551	(198)	(84)	497	20	769	6,448
- Commodity	-	-	-	-	-	-	-	-	-	-	-
Total Rate Base											
- Demand	**172,536**	**85,539**	**116**	**3,001**	**53,621**	**16,504**	**12,880**	**136**	**181**	**258**	**301**
- Customer	**472,410**	**394,537**	**198**	**30,092**	**23,027**	**482**	**14,122**	**611**	**232**	**2,467**	**6,644**
- Commodity	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Rate Base	**644,947**	**480,076**	**313**	**33,093**	**76,648**	**16,985**	**27,002**	**747**	**413**	**2,725**	**6,945**

Penn Power Rate District Allocation Summary	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT
Total Expenses excl. Income Taxes											
Subtransmission											
- Demand	1,972	996	1	38	551	170	199	6	2	3	5
- Customer	-	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-	-
Primary											
- Demand	9,491	4,704	6	181	2,605	809	1,107	32	9	16	22
- Customer	3,716	125	0	7	343	80	3,130	29	0	1	1
- Commodity	-	-	-	-	-	-	-	-	-	-	-
Secondary											
- Demand	7,412	4,146	5	158	2,305	699	39	17	8	14	19
- Customer	76,348	66,324	35	4,984	4,134	201	150	95	40	315	69
- Commodity	-	-	-	-	-	-	-	-	-	-	-
Customer Service											
- Demand	-	-	-	-	-	-	-	-	-	-	-
- Customer	20,507	15,849	9	1,198	1,347	77	167	249	11	241	1,359
- Commodity	-	-	-	-	-	-	-	-	-	-	-
Total Expenses excl. Income Taxes											
- Demand	**18,875**	**9,847**	**13**	**377**	**5,461**	**1,679**	**1,345**	**55**	**19**	**34**	**45**
- Customer	**100,571**	**82,298**	**45**	**6,189**	**5,823**	**358**	**3,447**	**373**	**51**	**557**	**1,429**
- Commodity	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Expenses excl. Income Taxes	**119,446**	**92,145**	**58**	**6,567**	**11,284**	**2,037**	**4,792**	**428**	**70**	**591**	**1,474**

Penn Power Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
UTILITY PLANT													
Intangible Plant													
(301) Organization		23											
- Demand		6	3	0	0	2	1	0	0	0	0	0	
- Customer		17	14	0	1	1	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		23	17	0	1	3	1	1	0	0	0	0	
(302) Franchises and Consents		69											
- Demand		18	9	0	0	6	2	1	0	0	0	0	
- Customer		51	42	0	3	3	0	1	0	0	0	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		69	51	0	4	8	2	3	0	0	0	1	
(303) Intangible Plant		25,253											
- Demand		1,691	830	1	29	520	160	141	1	2	3	3	
- Customer		23,563	19,701	10	1,457	1,247	49	912	23	11	93	59	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		25,253	20,531	11	1,486	1,768	210	1,053	25	13	95	61	
Total Intangible Plant		25,345											
- Demand		1,715	842	1	30	528	163	142	2	2	3	3	
- Customer		23,630	19,757	10	1,461	1,251	50	914	23	11	93	60	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		25,345	20,599	11	1,491	1,779	212	1,056	25	13	96	63	
Distribution Plant													
(350) Transmission Land		10,545											
- Demand		10,545	5,029	7	177	3,154	978	1,145	12	11	15	18	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		10,545	5,029	7	177	3,154	978	1,145	12	11	15	18	
(352) Transmission Structures		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
(353) Trans. Station Equipment		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
(354) Trans. Towers & Fixtures		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
(355) Trans. Poles & Fixtures		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	

Penn Power Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(356) Trans. OH Conductors		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
(357) Underground Conduit		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
(358) Trans. UG Conductors		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
(359) Trans. Roads		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
(360) Land and Land Rights		8,453											
- Demand		1,337	698	1	24	437	133	37	0	1	2	2	
- Customer		7,116	5,983	3	455	371	11	224	2	4	28	35	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		8,453	6,681	4	480	808	144	261	2	5	30	37	
(361) Structures and Improvements		5,018											
- Demand		5,018	2,393	3	84	1,501	465	545	6	5	7	8	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		5,018	2,393	3	84	1,501	465	545	6	5	7	8	
(362) Station Equipment		128,359											
- Demand		128,359	61,215	83	2,149	38,397	11,899	13,938	149	129	185	215	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		128,359	61,215	83	2,149	38,397	11,899	13,938	149	129	185	215	
(364) Poles, Towers & Fixtures		168,663											
- Demand		39,786	20,373	28	714	12,765	3,907	1,805	19	43	61	72	
- Customer		128,877	106,229	53	8,087	6,617	203	4,322	35	62	499	2,770	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		168,663	126,602	81	8,801	19,381	4,110	6,127	53	105	560	2,842	
(365) Overhead Conductors & Devices		286,632											
- Demand		10,756	5,339	7	187	3,347	1,030	791	8	11	16	19	
- Customer		275,876	228,088	114	17,363	14,663	542	13,669	109	134	1,070	123	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		286,632	233,427	122	17,550	18,010	1,572	14,460	118	145	1,086	142	

Penn Power Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(366) Underground Conduit		8,314											
- Demand		8,314	4,269	6	150	2,675	818	356	4	9	13	15	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		8,314	4,269	6	150	2,675	818	356	4	9	13	15	
(367) Underground Conductors & Device		118,467											
- Demand		9,608	5,077	7	178	3,179	968	153	1	11	15	18	
- Customer		108,859	94,108	47	7,164	5,595	119	1,268	10	55	442	51	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		118,467	99,185	54	7,342	8,775	1,087	1,421	12	66	457	69	
(368) Line Transformers		144,010											
- Demand		46,414	24,888	34	872	15,583	4,733	89	-	53	75	88	
- Customer		97,596	85,500	43	6,509	4,964	80	2	-	50	401	46	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		144,010	110,388	77	7,381	20,547	4,813	91	-	103	476	134	
(369) Services		48,938											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		48,938	42,873	22	3,264	2,489	40	1	-	25	201	23	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		48,938	42,873	22	3,264	2,489	40	1	-	25	201	23	
(370) Meters		53,590											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		53,590	41,147	32	3,966	5,557	195	886	1,764	44	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		53,590	41,147	32	3,966	5,557	195	886	1,764	44	-	-	
(371) Customer Premises		4,092											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		4,092	-	-	-	-	-	-	-	-	4,092	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		4,092	-	-	-	-	-	-	-	-	4,092	-	
(372) Leased Property Cust. Prem.		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
(373) Streetlight		9,201											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		9,201	-	-	-	-	-	-	-	-	-	9,201	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		9,201	-	-	-	-	-	-	-	-	-	9,201	
Total Distribution Plant		994,283											
- Demand		260,138	129,281	175	4,536	81,038	24,932	18,860	199	273	390	455	
- Customer		734,145	603,929	315	46,806	40,257	1,190	20,372	1,920	374	6,733	12,250	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		994,283	733,210	489	51,342	121,295	26,121	39,231	2,119	647	7,123	12,705	
General Plant													
(389) Land		227											
- Demand		59	30	0	1	18	6	4	0	0	0	0	
- Customer		168	138	0	11	9	0	5	0	0	2	3	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		227	167	0	12	28	6	9	0	0	2	3	
(390) Structures		11,972											
- Demand		3,132	1,557	2	55	976	300	227	2	3	5	5	
- Customer		8,840	7,272	4	564	485	14	245	23	5	81	147	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		11,972	8,828	6	618	1,460	315	472	26	8	86	153	

Penn Power Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(391) Office Equipment		1,988											
- Demand		520	259	0	9	162	50	38	0	1	1	1	
- Customer		1,468	1,208	1	94	81	2	41	4	1	13	24	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		1,988	1,466	1	103	243	52	78	4	1	14	25	
(392) Transportation		1,809											
- Demand		473	235	0	8	147	45	34	0	0	1	1	
- Customer		1,336	1,099	1	85	73	2	37	3	1	12	22	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		1,809	1,334	1	93	221	48	71	4	1	13	23	
(393) Stores Equipment		27											
- Demand		7	3	0	0	2	1	1	0	0	0	0	
- Customer		20	16	0	1	1	0	1	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		27	20	0	1	3	1	1	0	0	0	0	
(394) Tools & Garage Equip.		3,938											
- Demand		1,030	512	1	18	321	99	75	1	1	2	2	
- Customer		2,908	2,392	1	185	159	5	81	8	1	27	49	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		3,938	2,904	2	203	480	103	155	8	3	28	50	
(395) Laboratory		22											
- Demand		6	3	0	0	2	1	0	0	0	0	0	
- Customer		16	13	0	1	1	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		22	16	0	1	3	1	1	0	0	0	0	
(396) Power Equipment		1,392											
- Demand		364	181	0	6	113	35	26	0	0	1	1	
- Customer		1,028	845	0	66	56	2	29	3	1	9	17	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		1,392	1,026	1	72	170	37	55	3	1	10	18	
(397) Communication Equipment		11,598											
- Demand		3,034	1,508	2	53	945	291	220	2	3	5	5	
- Customer		8,563	7,044	4	546	470	14	238	22	4	79	143	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		11,598	8,552	6	599	1,415	305	458	25	8	83	148	
(398) Misc. Equipment		8											
- Demand		2	1	0	0	1	0	0	0	0	0	0	
- Customer		6	5	0	0	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		8	6	0	0	1	0	0	0	0	0	0	
Total General Plant		32,980											
- Demand		8,629	4,288	6	150	2,688	827	626	7	9	13	15	
- Customer		24,351	20,032	10	1,553	1,335	39	676	64	12	223	406	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		32,980	24,320	16	1,703	4,023	866	1,301	70	21	236	421	
Total Utility Plant		1,052,608											
- Demand		270,481	134,411	182	4,716	84,254	25,921	19,628	207	284	405	473	
- Customer		782,126	643,718	335	49,820	42,843	1,279	21,961	2,007	398	7,050	12,716	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		**1,052,608**	**778,129**	**517**	**54,536**	**127,097**	**27,200**	**41,589**	**2,214**	**682**	**7,455**	**13,189**	

Penn Power Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
ACCUMULATED DEPRECIATION													
Accumulated Depreciation													
(108-302) Franchise & Consents		(1)											
- Demand		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
- Customer		(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		(1)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
(108-303) Intangible Plant		(19,291)											
- Demand		(1,291)	(634)	(1)	(22)	(398)	(123)	(107)	(1)	(1)	(2)	(2)	
- Customer		(18,000)	(15,050)	(8)	(1,113)	(953)	(38)	(697)	(18)	(9)	(71)	(45)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		(19,291)	(15,684)	(8)	(1,135)	(1,351)	(160)	(804)	(19)	(10)	(73)	(47)	
(108-350) Transm Land		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-352) Transm Structures		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-353) Transm Station Equipment		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-354) Transm Towers & Fixtures		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-355) Transm Poles & Fixtures		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-356) Transm OH Conductors		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-357) Transm Underground Conduit		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-358) Transm UG Conductors		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	

Penn Power Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(108-359) Transm Roads		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-360) Land		(2,258)											
- Demand		(357)	(186)	(0)	(7)	(117)	(36)	(10)	(0)	(0)	(1)	(1)	
- Customer		(1,900)	(1,598)	(1)	(122)	(99)	(3)	(60)	(0)	(1)	(7)	(9)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		(2,258)	(1,784)	(1)	(128)	(216)	(39)	(70)	(1)	(1)	(8)	(10)	
(108-361) Structures		(1,834)											
- Demand		(1,834)	(875)	(1)	(31)	(549)	(170)	(199)	(2)	(2)	(3)	(3)	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		(1,834)	(875)	(1)	(31)	(549)	(170)	(199)	(2)	(2)	(3)	(3)	
(108-362) Station Equip		(29,869)											
- Demand		(29,869)	(14,245)	(19)	(500)	(8,935)	(2,769)	(3,243)	(35)	(30)	(43)	(50)	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		(29,869)	(14,245)	(19)	(500)	(8,935)	(2,769)	(3,243)	(35)	(30)	(43)	(50)	
(108-364) Poles		(49,063)											
- Demand		(11,762)	(6,014)	(8)	(211)	(3,768)	(1,154)	(549)	(6)	(13)	(18)	(21)	
- Customer		(37,301)	(30,746)	(15)	(2,341)	(1,915)	(59)	(1,251)	(10)	(18)	(144)	(802)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		(49,063)	(36,760)	(24)	(2,551)	(5,683)	(1,212)	(1,800)	(16)	(31)	(162)	(823)	
(108-365) OH Conductors		(46,821)											
- Demand		(2,252)	(1,108)	(1)	(39)	(695)	(214)	(184)	(2)	(2)	(3)	(4)	
- Customer		(44,569)	(36,849)	(18)	(2,805)	(2,369)	(88)	(2,208)	(18)	(22)	(173)	(20)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		(46,821)	(37,956)	(20)	(2,844)	(3,063)	(302)	(2,392)	(20)	(24)	(176)	(24)	
(108-366) UG Conduit		(3,501)											
- Demand		(3,501)	(1,796)	(2)	(63)	(1,125)	(344)	(152)	(2)	(4)	(5)	(6)	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		(3,501)	(1,796)	(2)	(63)	(1,125)	(344)	(152)	(2)	(4)	(5)	(6)	
(108-367) UG Cond & Dev		(28,740)											
- Demand		(2,348)	(1,240)	(2)	(43)	(776)	(236)	(39)	(0)	(3)	(4)	(4)	
- Customer		(26,392)	(22,816)	(11)	(1,737)	(1,357)	(29)	(307)	(2)	(13)	(107)	(12)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		(28,740)	(24,056)	(13)	(1,780)	(2,133)	(265)	(347)	(3)	(16)	(111)	(17)	
(108-368) Line Transformers		(43,052)											
- Demand		(13,876)	(7,440)	(10)	(261)	(4,659)	(1,415)	(27)	-	(16)	(22)	(26)	
- Customer		(29,176)	(25,560)	(13)	(1,946)	(1,484)	(24)	(1)	-	(15)	(120)	(14)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		(43,052)	(33,001)	(23)	(2,207)	(6,143)	(1,439)	(27)	-	(31)	(142)	(40)	
(108-369) Services		(24,562)											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		(24,562)	(21,518)	(11)	(1,638)	(1,249)	(20)	(0)	-	(13)	(101)	(12)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		(24,562)	(21,518)	(11)	(1,638)	(1,249)	(20)	(0)	-	(13)	(101)	(12)	

Penn Power Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(108-370) Meters		(26,138)											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		(26,138)	(20,068)	(16)	(1,934)	(2,710)	(95)	(432)	(860)	(21)	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		(26,138)	(20,068)	(16)	(1,934)	(2,710)	(95)	(432)	(860)	(21)	-	-	
(108-371) Install on Cust Premise		(3,061)											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		(3,061)	-	-	-	-	-	-	-	-	(3,061)	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		(3,061)	-	-	-	-	-	-	-	-	(3,061)	-	
(108-372) Leased Property Cust. Prem.		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-373) Street Lighting		(3,706)											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		(3,706)	-	-	-	-	-	-	-	-	-	(3,706)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		(3,706)	-	-	-	-	-	-	-	-	-	(3,706)	
(108-389) Land & Land Rights		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-390) Struct & Impmnts -		(3,475)											
- Demand		(909)	(452)	(1)	(16)	(283)	(87)	(66)	(1)	(1)	(1)	(2)	
- Customer		(2,565)	(2,110)	(1)	(164)	(141)	(4)	(71)	(7)	(1)	(24)	(43)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		(3,475)	(2,562)	(2)	(179)	(424)	(91)	(137)	(7)	(2)	(25)	(44)	
(108-391) Office Furn & Equip		(1,116)											
- Demand		(292)	(145)	(0)	(5)	(91)	(28)	(21)	(0)	(0)	(0)	(1)	
- Customer		(824)	(678)	(0)	(53)	(45)	(1)	(23)	(2)	(0)	(8)	(14)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		(1,116)	(823)	(1)	(58)	(136)	(29)	(44)	(2)	(1)	(8)	(14)	
(108-392) Transportation Equip		(1,014)											
- Demand		(265)	(132)	(0)	(5)	(83)	(25)	(19)	(0)	(0)	(0)	(0)	
- Customer		(749)	(616)	(0)	(48)	(41)	(1)	(21)	(2)	(0)	(7)	(12)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		(1,014)	(748)	(0)	(52)	(124)	(27)	(40)	(2)	(1)	(7)	(13)	
(108-393) Stores Equip		(24)											
- Demand		(6)	(3)	(0)	(0)	(2)	(1)	(0)	(0)	(0)	(0)	(0)	
- Customer		(18)	(15)	(0)	(1)	(1)	(0)	(1)	(0)	(0)	(0)	(0)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		(24)	(18)	(0)	(1)	(3)	(1)	(1)	(0)	(0)	(0)	(0)	
(108-394) Tools, Shop & Garage Equip		(980)											
- Demand		(256)	(127)	(0)	(4)	(80)	(25)	(19)	(0)	(0)	(0)	(0)	
- Customer		(723)	(595)	(0)	(46)	(40)	(1)	(20)	(2)	(0)	(7)	(12)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		(980)	(723)	(0)	(51)	(120)	(26)	(39)	(2)	(1)	(7)	(13)	

Penn Power Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(108-395) Laboratory Equip		(18)											
- Demand		(5)	(2)	(0)	(0)	(2)	(0)	(0)	(0)	(0)	(0)	(0)	
- Customer		(14)	(11)	(0)	(1)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		(18)	(14)	(0)	(1)	(2)	(0)	(1)	(0)	(0)	(0)	(0)	
(108-396) Power Operated Equip		(509)											
- Demand		(133)	(66)	(0)	(2)	(42)	(13)	(10)	(0)	(0)	(0)	(0)	
- Customer		(376)	(309)	(0)	(24)	(21)	(1)	(10)	(1)	(0)	(3)	(6)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		(509)	(375)	(0)	(26)	(62)	(13)	(20)	(1)	(0)	(4)	(7)	
(108-397) Communication Equip		(3,699)											
- Demand		(968)	(481)	(1)	(17)	(302)	(93)	(70)	(1)	(1)	(1)	(2)	
- Customer		(2,731)	(2,247)	(1)	(174)	(150)	(4)	(76)	(7)	(1)	(25)	(46)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		(3,699)	(2,728)	(2)	(191)	(451)	(97)	(146)	(8)	(2)	(27)	(47)	
(108-398) MISC Equip		(68)											
- Demand		(18)	(9)	(0)	(0)	(6)	(2)	(1)	(0)	(0)	(0)	(0)	
- Customer		(50)	(41)	(0)	(3)	(3)	(0)	(1)	(0)	(0)	(0)	(1)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		(68)	(50)	(0)	(3)	(8)	(2)	(3)	(0)	(0)	(0)	(1)	
Total Accumulated Depreciation		(292,800)											
- Demand		(69,943)	(34,956)	(47)	(1,226)	(21,910)	(6,734)	(4,718)	(50)	(74)	(105)	(123)	
- Customer		(222,857)	(180,829)	(96)	(14,148)	(12,578)	(368)	(5,180)	(930)	(116)	(3,858)	(4,754)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total Accumulated Depreciation		**(292,800)**	**(215,785)**	**(144)**	**(15,374)**	**(34,488)**	**(7,102)**	**(9,897)**	**(980)**	**(190)**	**(3,963)**	**(4,877)**	
OTHER RATE BASE ITEMS													
Other Rate Base Items													
Material & Supplies		5,864											
- Demand		1,534	763	1	27	478	147	111	1	2	2	3	
- Customer		4,330	3,562	2	276	237	7	120	11	2	40	72	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		5,864	4,325	3	303	715	154	231	12	4	42	75	
Cash Working Capital		14,835											
- Demand		3,881	1,929	3	68	1,209	372	281	3	4	6	7	
- Customer		10,953	9,011	5	698	601	18	304	29	6	100	183	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		14,835	10,939	7	766	1,810	390	585	32	10	106	190	
Deferred Storm Damage		30,240											
- Demand		7,912	3,932	5	138	2,465	758	574	6	8	12	14	
- Customer		22,328	18,368	10	1,424	1,224	36	620	58	11	205	373	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		30,240	22,300	15	1,561	3,689	794	1,193	64	20	217	386	

Penn Power Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Customer Deposits		(7,833)											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		(7,833)	(3,343)	(7)	(542)	(2,905)	(301)	(467)	(259)	(10)	(0)	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		(7,833)	(3,343)	(7)	(542)	(2,905)	(301)	(467)	(259)	(10)	(0)	-	
Customer Advances		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
ADIT		(153,621)											
- Demand		(40,193)	(19,974)	(27)	(701)	(12,521)	(3,852)	(2,914)	(31)	(42)	(60)	(70)	
- Customer		(113,429)	(93,310)	(49)	(7,232)	(6,220)	(184)	(3,147)	(297)	(58)	(1,040)	(1,893)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		(153,621)	(113,284)	(76)	(7,933)	(18,741)	(4,036)	(6,061)	(327)	(100)	(1,101)	(1,963)	
Capitalized Pension and OPEB		(4,345)											
- Demand		(1,137)	(565)	(1)	(20)	(354)	(109)	(82)	(1)	(1)	(2)	(2)	
- Customer		(3,208)	(2,639)	(1)	(205)	(176)	(5)	(89)	(8)	(2)	(29)	(54)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		(4,345)	(3,204)	(2)	(224)	(530)	(114)	(171)	(9)	(3)	(31)	(56)	
Total Other Rate Base Items		(114,861)											
- Demand		(28,002)	(13,916)	(19)	(488)	(8,723)	(2,684)	(2,030)	(21)	(29)	(42)	(49)	
- Customer		(86,859)	(68,352)	(41)	(5,580)	(7,238)	(429)	(2,660)	(466)	(50)	(725)	(1,319)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		(114,861)	(82,268)	(60)	(6,068)	(15,961)	(3,113)	(4,690)	(488)	(80)	(767)	(1,368)	
Total Rate Base		**644,947**											
- Demand		**172,536**	**85,539**	**116**	**3,001**	**53,621**	**16,504**	**12,880**	**136**	**181**	**258**	**301**	
- Customer		**472,410**	**394,537**	**198**	**30,092**	**23,027**	**482**	**14,122**	**611**	**232**	**2,467**	**6,644**	
- Commodity		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	
Total		**644,947**	**480,076**	**313**	**33,093**	**76,648**	**16,985**	**27,002**	**747**	**413**	**2,725**	**6,945**	

Penn Power Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
OPERATIONS & MAINTENANCE EXPENSES													
Transmission Expenses													
Operations Expenses													
(560) Operating Supervision & Engineering		4											
- Demand		4	2	0	0	1	0	0	0	0	0	0	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		4	2	0	0	1	0	0	0	0	0	0	
(561) Load Dispatch		16											
- Demand		16	8	0	0	5	2	2	0	0	0	0	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		16	8	0	0	5	2	2	0	0	0	0	
(562) Station Expenses		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
(563) Overhead Line Expenses		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
(565) Transmission of Electricity by Others		(0)											
- Demand		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
(566) Miscellaneous transmission expenses		5											
- Demand		5	3	0	0	2	1	1	0	0	0	0	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		5	3	0	0	2	1	1	0	0	0	0	
Total Trans. Operations Expenses		25											
- Demand		25	12	0	0	8	2	3	0	0	0	0	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		25	12	0	0	8	2	3	0	0	0	0	
Maintenance Expense													
(568) Maintenance Supervision and Engineering		45											
- Demand		45	21	0	1	13	4	5	0	0	0	0	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		45	21	0	1	13	4	5	0	0	0	0	
(569) Maintenance of Structures		17											
- Demand		17	8	0	0	5	2	2	0	0	0	0	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		17	8	0	0	5	2	2	0	0	0	0	
(570) Maintenance of Station Equipment		3											
- Demand		3	1	0	0	1	0	0	0	0	0	0	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		3	1	0	0	1	0	0	0	0	0	0	

Penn Power Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(571) Maintenance of Overhead Lines		(8)											
- Demand		(8)	(4)	(0)	(0)	(2)	(1)	(1)	(0)	(0)	(0)	(0)	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		(8)	(4)	(0)	(0)	(2)	(1)	(1)	(0)	(0)	(0)	(0)	
(572) Maintenance of miscellaneous distribution plant		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
Total Trans. Maintenance Expenses		56											
- Demand		56	27	0	1	17	5	6	0	0	0	0	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		56	27	0	1	17	5	6	0	0	0	0	
Total Transmission Expenses		82											
- Demand		82	39	0	1	24	8	9	0	0	0	0	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		82	39	0	1	24	8	9	0	0	0	0	

Penn Power Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Distribution Expenses													
Operations Expenses													
(580) Operation Supervision & Engineering		857											
- Demand		101	51	0	2	32	10	6	0	0	0	0	
- Customer		757	646	0	50	41	1	13	2	0	3	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		857	697	0	52	73	11	19	2	1	3	1	
(581) Load Dispatching		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
(582) Station Expenses		64											
- Demand		64	30	0	1	19	6	7	0	0	0	0	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		64	30	0	1	19	6	7	0	0	0	0	
(583) Overhead line expenses		160											
- Demand		6	3	0	0	2	1	0	0	0	0	0	
- Customer		154	127	0	10	8	0	8	0	0	1	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		160	130	0	10	10	1	8	0	0	1	0	
(584) Underground line expenses		984											
- Demand		80	42	0	1	26	8	1	0	0	0	0	
- Customer		904	781	0	59	46	1	11	0	0	4	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		984	824	0	61	73	9	12	0	1	4	1	
(586) Meter expenses		66											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		66	51	0	5	7	0	1	2	0	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		66	51	0	5	7	0	1	2	0	-	-	
(588) Miscellaneous distribution expenses		1,740											
- Demand		455	226	0	8	142	44	33	0	0	1	1	
- Customer		1,285	1,057	1	82	70	2	36	3	1	12	21	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		1,740	1,283	1	90	212	46	69	4	1	12	22	

Penn Power Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(589) Rents		41											
- Demand		11	5	0	0	3	1	1	0	0	0	0	
- Customer		30	25	0	2	2	0	1	0	0	0	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		41	30	0	2	5	1	2	0	0	0	1	
Total Dist. Operations Expenses		3,912											
- Demand		716	358	0	13	224	69	48	1	1	1	1	
- Customer		3,196	2,687	1	208	175	5	69	7	2	19	23	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		3,912	3,045	2	220	399	74	117	8	2	20	24	
Maintenance Expense													
(590) Maintenance Supervision and Engineering		135											
- Demand		9	4	0	0	3	1	1	0	0	0	0	
- Customer		127	104	0	8	7	0	6	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		135	109	0	8	9	1	7	0	0	0	0	
(591) Maintenance of Structures		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
(592) Maintenance of Station Equipment		913											
- Demand		913	436	1	15	273	85	99	1	1	1	2	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		913	436	1	15	273	85	99	1	1	1	2	
(593) Maintenance of Overhead Lines		31,284											
- Demand		1,174	583	1	20	365	112	86	1	1	2	2	
- Customer		30,110	24,894	12	1,895	1,600	59	1,492	12	15	117	13	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		31,284	25,477	13	1,915	1,966	172	1,578	13	16	119	16	
(594) Maintenance of underground lines		407											
- Demand		33	17	0	1	11	3	1	0	0	0	0	
- Customer		374	324	0	25	19	0	4	0	0	2	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		407	341	0	25	30	4	5	0	0	2	0	
(595) Maintenance of line transformers		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
(596) Maintenance of street lighting and signal systems		58											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		58	-	-	-	-	-	-	-	-	-	58	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		58	-	-	-	-	-	-	-	-	-	58	

Penn Power Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(597) Maintenance of meters		598											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		598	459	0	44	62	2	10	20	0	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		598	459	0	44	62	2	10	20	0	-	-	
(598) Maintenance of miscellaneous distribution plant		186											
- Demand		49	24	0	1	15	5	4	0	0	0	0	
- Customer		138	113	0	9	8	0	4	0	0	1	2	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		186	137	0	10	23	5	7	0	0	1	2	
Total Dist. Maintenance Expenses		33,582											
- Demand		2,178	1,064	1	37	667	206	190	2	2	3	4	
- Customer		31,404	25,894	13	1,981	1,696	62	1,516	32	15	120	74	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		33,582	26,959	15	2,018	2,363	268	1,706	34	18	123	78	
Total Distribution Expenses		37,575											
- Demand		2,975	1,461	2	51	916	282	247	3	3	4	5	
- Customer		34,600	28,582	15	2,188	1,871	67	1,585	39	17	139	97	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		37,575	30,043	16	2,240	2,787	349	1,832	42	20	144	102	
Customer Accounts													
(901) Supervision		8											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		8	7	0	0	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		8	7	0	0	0	0	0	0	0	0	0	
(902) Meter Reading Expenses		166											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		166	145	0	11	8	0	0	0	0	1	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		166	145	0	11	8	0	0	0	0	1	0	
(903) Collections & Records		2,802											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		2,802	2,499	1	161	124	2	2	1	1	10	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		2,802	2,499	1	161	124	2	2	1	1	10	1	
(904) Uncollectables		1,498											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		1,498	1,385	0	21	53	16	17	-	0	2	4	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		1,498	1,385	0	21	53	16	17	-	0	2	4	

Penn Power Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(905) Misc. Customer Accounts		113											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		113	99	0	8	6	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		113	99	0	8	6	0	0	0	0	0	0	
Total Customer Accounts and Services		4,587											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		4,587	4,135	2	201	191	18	18	1	2	13	5	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		4,587	4,135	2	201	191	18	18	1	2	13	5	
Customer Information													
(907) Supervision		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
(908) Customer Information		966											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		966	796	1	91	70	1	1	0	1	6	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		966	796	1	91	70	1	1	0	1	6	1	
(909) Advertising		14											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		14	13	0	1	1	0	0	-	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		14	13	0	1	1	0	0	-	0	0	0	
(910) Misc. Expense		1,279											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		1,279	1,127	1	81	62	1	1	0	1	5	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		1,279	1,127	1	81	62	1	1	0	1	5	1	
Total Customer Information		2,259											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		2,259	1,936	1	172	132	2	2	1	1	11	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		2,259	1,936	1	172	132	2	2	1	1	11	1	
Sales													
(911) Sales Supervision		22											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		22	20	0	1	1	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		22	20	0	1	1	0	0	0	0	0	0	
(913) Advertising Expense		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
Total Sales		22											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		22	20	0	1	1	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		22	20	0	1	1	0	0	0	0	0	0	

Penn Power Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Administrative & General Expense													
(920) Administrative and General Salaries		(504)											
- Demand		(49)	(24)	(0)	(1)	(15)	(5)	(4)	(0)	(0)	(0)	(0)	
- Customer		(455)	(378)	(0)	(29)	(25)	(1)	(17)	(1)	(0)	(2)	(2)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		(504)	(402)	(0)	(30)	(39)	(5)	(22)	(1)	(0)	(2)	(2)	
(921 Office Supplies		1,108											
- Demand		107	52	0	2	33	10	9	0	0	0	0	
- Customer		1,001	833	0	63	54	2	38	2	0	4	5	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		1,108	885	0	65	87	12	47	2	1	4	5	
(922) Admin Expenses		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
(923) Outside Services		9,202											
- Demand		889	434	1	15	272	84	78	1	1	1	2	
- Customer		8,314	6,915	4	525	449	15	316	14	4	34	38	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		9,202	7,349	4	540	721	99	394	15	5	35	40	
(924) Property Insurance		24											
- Demand		6	3	0	0	2	1	0	0	0	0	0	
- Customer		18	15	0	1	1	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		24	18	0	1	3	1	1	0	0	0	0	
(925) Injury and Damages		745											
- Demand		82	40	0	1	25	8	7	0	0	0	0	
- Customer		663	545	0	42	37	1	29	1	0	3	3	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		745	586	0	43	62	9	36	1	0	3	4	
(926) Pension and Benefits		5,531											
- Demand		534	261	0	9	164	51	47	0	1	1	1	
- Customer		4,997	4,156	2	315	270	9	190	9	2	20	23	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		5,531	4,417	2	324	434	59	237	9	3	21	24	
(928) Regulatory Commission Expense		561											
- Demand		147	73	0	3	46	14	11	0	0	0	0	
- Customer		414	341	0	26	23	1	11	1	0	4	7	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		561	414	0	29	68	15	22	1	0	4	7	
(930.1) General Advertising		1											
- Demand		0	0	0	0	0	0	0	0	0	0	0	
- Customer		1	1	0	0	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		1	1	0	0	0	0	0	0	0	0	0	
(903.2) Misc. Expense		530											
- Demand		51	25	0	1	16	5	4	0	0	0	0	
- Customer		479	399	0	30	26	1	18	1	0	2	2	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		530	424	0	31	42	6	23	1	0	2	2	

Penn Power Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(931) Misc. Rent		49											
- Demand		5	2	0	0	1	0	0	0	0	0	0	
- Customer		44	37	0	3	2	0	2	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		49	39	0	3	4	1	2	0	0	0	0	
(935) Maint. Of General Plant		368											
- Demand		96	48	0	2	30	9	7	0	0	0	0	
- Customer		272	224	0	17	15	0	8	1	0	2	5	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		368	272	0	19	45	10	15	1	0	3	5	
(9XX) Open		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
Total A&G Expense		17,617											
- Demand		1,869	915	1	32	574	177	160	2	2	3	3	
- Customer		15,748	13,087	7	994	852	28	595	28	8	68	81	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		17,617	14,002	8	1,027	1,426	205	755	30	10	71	84	
Total O&M Expenses		62,060											
- Demand		4,844	2,376	3	83	1,490	459	407	4	5	7	8	
- Customer		57,216	47,759	24	3,558	3,048	115	2,200	69	28	231	184	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		**62,060**	**50,135**	**27**	**3,641**	**4,537**	**575**	**2,607**	**73**	**33**	**238**	**193**	

Penn Power Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
DEPRECIATION EXPENSE													
Depreciation Expense													
(403-303) Intangible		1,513											
- Demand		174	83	0	3	52	16	18	0	0	0	0	
- Customer		1,339	1,057	1	79	74	4	115	2	1	5	3	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		1,513	1,140	1	82	126	20	133	2	1	5	3	
(403-350) Transm Land		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-352) Transm Strucutres		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-353) Transm Station Equipment		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-354) Transm Towers & Fixtures		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-355) Transm Poles & Fixtures		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-356) Transm OH Conductors		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-357) Transm UG Conduit		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-358) Transm UG Conductors		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-359) Transm Roads		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	

Penn Power Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(403-360) Land		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-361) Structures		64											
- Demand		64	30	0	1	19	6	7	0	0	0	0	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		64	30	0	1	19	6	7	0	0	0	0	
(403-362) Station Equip		3,310											
- Demand		3,310	1,579	2	55	990	307	359	4	3	5	6	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		3,310	1,579	2	55	990	307	359	4	3	5	6	
(403-364) Poles		3,076											
- Demand		726	372	1	13	233	71	33	0	1	1	1	
- Customer		2,350	1,937	1	147	121	4	79	1	1	9	51	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		3,076	2,309	1	160	353	75	112	1	2	10	52	
(403-365) OH Conductors		6,277											
- Demand		236	117	0	4	73	23	17	0	0	0	0	
- Customer		6,041	4,995	3	380	321	12	299	2	3	23	3	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		6,277	5,112	3	384	394	34	317	3	3	24	3	
(403-366) UG Conduit		118											
- Demand		118	60	0	2	38	12	5	0	0	0	0	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		118	60	0	2	38	12	5	0	0	0	0	
(403-367) UG Conductors		2,734											
- Demand		222	117	0	4	73	22	4	0	0	0	0	
- Customer		2,512	2,172	1	165	129	3	29	0	1	10	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		2,734	2,289	1	169	202	25	33	0	2	11	2	
(403-368) Line Transformers		4,171											
- Demand		1,344	721	1	25	451	137	3	-	2	2	3	
- Customer		2,827	2,476	1	189	144	2	0	-	1	12	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		4,171	3,197	2	214	595	139	3	-	3	14	4	
(403-369) Services		619											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		619	542	0	41	31	1	0	-	0	3	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		619	542	0	41	31	1	0	-	0	3	0	

Penn Power Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(403-370) Meters		3,994											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		3,994	3,067	2	296	414	15	66	131	3	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		3,994	3,067	2	296	414	15	66	131	3	-	-	
(403-371) Install on Cust Premise		72											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		72	-	-	-	-	-	-	-	-	72	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		72	-	-	-	-	-	-	-	-	72	-	
(403-372) Leased Property Cust. Prem.		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-373) Streetlight		548											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		548	-	-	-	-	-	-	-	-	-	548	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		548	-	-	-	-	-	-	-	-	-	548	
(403-389) Land		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-390) Structures		226											
- Demand		59	29	0	1	18	6	4	0	0	0	0	
- Customer		167	137	0	11	9	0	5	0	0	2	3	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		226	167	0	12	28	6	9	0	0	2	3	
(403-391) Office Equipment		323											
- Demand		84	42	0	1	26	8	6	0	0	0	0	
- Customer		238	196	0	15	13	0	7	1	0	2	4	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		323	238	0	17	39	8	13	1	0	2	4	
(403-392) Transportation		146											
- Demand		38	19	0	1	12	4	3	0	0	0	0	
- Customer		108	88	0	7	6	0	3	0	0	1	2	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		146	107	0	8	18	4	6	0	0	1	2	
(403-393) Stores Equip		0											
- Demand		0	0	0	0	0	0	0	0	0	0	0	
- Customer		0	0	0	0	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		0	0	0	0	0	0	0	0	0	0	0	
(403-394) Tools, Shop & Garage Equip		164											
- Demand		43	21	0	1	13	4	3	0	0	0	0	
- Customer		121	99	0	8	7	0	3	0	0	1	2	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		164	121	0	8	20	4	6	0	0	1	2	

Penn Power Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(403-395) Laboratory Equip		1											
- Demand		0	0	0	0	0	0	0	0	0	0	0	
- Customer		1	1	0	0	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		1	1	0	0	0	0	0	0	0	0	0	
(403-396) Power Equipment		66	-	-	-	-	-	-	-	-	-	-	
- Demand		17	9	0	0	5	2	1	0	0	0	0	
- Customer		49	40	0	3	3	0	1	0	0	0	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		66	49	0	3	8	2	3	0	0	0	1	
(403-397) Communication Equip		994											
- Demand		260	129	0	5	81	25	19	0	0	0	0	
- Customer		734	604	0	47	40	1	20	2	0	7	12	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		994	733	0	51	121	26	39	2	1	7	13	
(403-398) Misc. Equip		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
Amortization and Depletion of Utility Plant		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Cost of Removal/Salvage		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Average Net Salvage		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Depreciation Expense		5,216											
- Demand		1,365	678	1	24	425	131	99	1	1	2	2	
- Customer		3,851	3,168	2	246	211	6	107	10	2	35	64	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		5,216	3,846	3	269	636	137	206	11	3	37	67	
Total Depreciation Expense		33,631											
- Demand		8,060	4,007	5	141	2,512	773	581	6	8	12	14	
- Customer		25,572	20,581	11	1,633	1,523	48	735	150	14	182	694	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		**33,631**	**24,588**	**17**	**1,774**	**4,035**	**821**	**1,316**	**156**	**22**	**194**	**708**	

Penn Power Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Amortization													
Amortization		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
Removal of Retained Riders		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
Eliminate Amort per IS		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
Storm Reserve Amortization		6,861											
- Demand		1,795	892	1	31	559	172	130	1	2	3	3	
- Customer		5,066	4,167	2	323	278	8	141	13	3	46	85	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		6,861	5,059	3	354	837	180	271	15	4	49	88	
Extraordinary Storm Reserve Amort		6,650											
- Demand		1,740	865	1	30	542	167	126	1	2	3	3	
- Customer		4,910	4,039	2	313	269	8	136	13	3	45	82	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		6,650	4,904	3	343	811	175	262	14	4	48	85	
COVID-19 Reg Asset Amort		1,193											
- Demand		312	155	0	5	97	30	23	0	0	0	1	
- Customer		881	725	0	56	48	1	24	2	0	8	15	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		1,193	880	1	62	146	31	47	3	1	9	15	
Streetlight Reg Asset Amort		276											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		276	-	-	-	-	-	-	-	-	-	276	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		276	-	-	-	-	-	-	-	-	-	276	
Verizon Pole Attach Amort		416											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		416	295	0	25	28	1	3	6	0	15	42	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		416	295	0	25	28	1	3	6	0	15	42	
Total Depreciation and Amortization		49,027											
- Demand		11,907	5,919	8	208	3,710	1,141	860	9	12	18	21	
- Customer		37,121	29,807	16	2,351	2,147	67	1,039	185	19	297	1,194	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		**49,027**	**35,726**	**24**	**2,558**	**5,857**	**1,208**	**1,899**	**194**	**32**	**314**	**1,215**	

Penn Power Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Taxes Other than Income													
Gross Receipt Taxes		7,487											
- Demand		1,959	1,470	2	84	209	62	65	42	1	9	15	
- Customer		5,528	4,148	4	236	591	175	184	118	4	25	44	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		7,487	5,618	6	319	800	237	250	160	5	33	59	
Payroll Taxes		389											
- Demand		39	19	0	1	12	4	3	0	0	0	0	
- Customer		350	291	0	22	19	1	13	1	0	1	2	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		389	310	0	23	31	4	17	1	0	2	2	
PURTA Taxes		402											
- Demand		105	52	0	2	33	10	8	0	0	0	0	
- Customer		297	244	0	19	16	0	8	1	0	3	5	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		402	297	0	21	49	11	16	1	0	3	5	
Real Estate Taxes		80											
- Demand		21	10	0	0	6	2	2	0	0	0	0	
- Customer		59	48	0	4	3	0	2	0	0	1	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		80	59	0	4	10	2	3	0	0	1	1	
Sales & Use Taxes		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
Misc. Taxes		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
IS Adj, Payroll Taxes		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
Other Taxes		0											
- Demand		0	0	0	0	0	0	0	0	0	0	0	
- Customer		0	0	0	0	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		0	0	0	0	0	0	0	0	0	0	0	
Total Taxes Other than Income		8,359											
- Demand		2,124	1,552	2	86	261	78	78	42	1	9	16	
- Customer		6,235	4,732	5	281	629	176	207	120	4	29	51	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total Taxes Other than Income		8,359	6,284	6	367	890	254	285	162	5	38	67	
Total Operating Expenses		119,446											
- Demand		**18,875**	**9,847**	**13**	**377**	**5,461**	**1,679**	**1,345**	**55**	**19**	**34**	**45**	
- Customer		**100,571**	**82,298**	**45**	**6,189**	**5,823**	**358**	**3,447**	**373**	**51**	**557**	**1,429**	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		**119,446**	**92,145**	**58**	**6,567**	**11,284**	**2,037**	**4,792**	**428**	**70**	**591**	**1,474**	

Penn Power Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
UTILITY PLANT													
Intangible Plant													
(301) Organization		1											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	1	0	0	0	0	0	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	0	0	0	0	0	0	0	0	0	0	
(302) Franchises and Consents		2											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	2	1	0	0	1	0	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2	1	0	0	1	0	0	0	0	0	0	
(303) Intangible Plant		302											OpExp-SUB
- Demand	OpExp-SUB-D	302	144	0	5	90	28	33	0	0	0	1	100%
- Customer	OpExp-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	OpExp-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		302	144	0	5	90	28	33	0	0	0	1	
Total Intangible Plant		304											
- Demand		304	145	0	5	91	28	33	0	0	0	1	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		304	145	0	5	91	28	33	0	0	0	1	
Distribution Plant													
(350) Transmission Land		10,545											DEM
- Demand	NCP	10,545	5,029	7	177	3,154	978	1,145	12	11	15	18	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		10,545	5,029	7	177	3,154	978	1,145	12	11	15	18	
(352) Transmission Structures		-											DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(353) Trans. Station Equipment		-											DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(354) Trans. Towers & Fixtures		-											DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(355) Trans. Poles & Fixtures		-											DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	

Penn Power Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(356) Trans. OH Conductors		-											DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(357) Underground Conduit		-											DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(358) Trans. UG Conductors		-											DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(359) Trans. Roads		-											DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(360) Land and Land Rights		83											DIST_364-368-SUB
- Demand	DIST_364-368-SUB-D	83	40	0	1	25	8	9	0	0	0	0	100%
- Customer	DIST_364-368-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DIST_364-368-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		83	40	0	1	25	8	9	0	0	0	0	
(361) Structures and Improvements		-											DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(362) Station Equipment		9,242											DEM
- Demand	NCP	9,242	4,407	6	155	2,764	857	1,004	11	9	13	16	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		9,242	4,407	6	155	2,764	857	1,004	11	9	13	16	
(364) Poles, Towers & Fixtures		3,408											DEM
- Demand	NCP	3,408	1,625	2	57	1,019	316	370	4	3	5	6	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		3,408	1,625	2	57	1,019	316	370	4	3	5	6	
(365) Overhead Conductors & Devices		3,558											DEM
- Demand	NCP	3,558	1,697	2	60	1,064	330	386	4	4	5	6	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		3,558	1,697	2	60	1,064	330	386	4	4	5	6	

Penn Power Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(366) Underground Conduit		65											DEM
- Demand	NCP	65	31	0	1	20	6	7	0	0	0	0	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		65	31	0	1	20	6	7	0	0	0	0	
(367) Underground Conductors & Device		132											DEM
- Demand	NCP	132	63	0	2	40	12	14	0	0	0	0	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		132	63	0	2	40	12	14	0	0	0	0	
(368) Line Transformers		-											DEM
- Demand		-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(369) Services		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(370) Meters		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(371) Customer Premises		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(372) Leased Property Cust. Prem.		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(373) Streetlight		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
Total Distribution Plant		27,034											
- Demand		27,034	12,893	17	453	8,087	2,506	2,936	31	27	39	45	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		27,034	12,893	17	453	8,087	2,506	2,936	31	27	39	45	
General Plant													
(389) Land		6											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	6	3	0	0	2	1	1	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		6	3	0	0	2	1	1	0	0	0	0	
(390) Structures		326											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	326	155	0	5	97	30	35	0	0	0	1	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		326	155	0	5	97	30	35	0	0	0	1	

Penn Power Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(391) Office Equipment		54											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	54	26	0	1	16	5	6	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		54	26	0	1	16	5	6	0	0	0	0	
(392) Transportation		49											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	49	23	0	1	15	5	5	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		49	23	0	1	15	5	5	0	0	0	0	
(393) Stores Equipment		1											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	1	0	0	0	0	0	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	0	0	0	0	0	0	0	0	0	0	
(394) Tools & Garage Equip.		107											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	107	51	0	2	32	10	12	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		107	51	0	2	32	10	12	0	0	0	0	
(395) Laboratory		1											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	1	0	0	0	0	0	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	0	0	0	0	0	0	0	0	0	0	
(396) Power Equipment		38											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	38	18	0	1	11	4	4	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		38	18	0	1	11	4	4	0	0	0	0	
(397) Communication Equipment		315											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	315	150	0	5	94	29	34	0	0	0	1	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		315	150	0	5	94	29	34	0	0	0	1	
(398) Misc. Equipment		0											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	0	0	0	0	0	0	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	
Total General Plant		897											
- Demand		897	428	1	15	268	83	97	1	1	1	2	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		897	428	1	15	268	83	97	1	1	1	2	
Total Utility Plant		28,235											
- Demand		28,235	13,465	18	473	8,446	2,617	3,066	33	28	41	47	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		**28,235**	**13,465**	**18**	**473**	**8,446**	**2,617**	**3,066**	**33**	**28**	**41**	**47**	

Penn Power Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
ACCUMULATED DEPRECIATION													
Accumulated Depreciation													
(108-302) Franchise & Consents		(0)											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
(108-303) Intangible Plant		(230)											OpExp-SUB
- Demand	OpExp-SUB-D	(230)	(110)	(0)	(4)	(69)	(21)	(25)	(0)	(0)	(0)	(0)	100%
- Customer	OpExp-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	OpExp-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(230)	(110)	(0)	(4)	(69)	(21)	(25)	(0)	(0)	(0)	(0)	
(108-350) Transm Land		-											DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-352) Transm Structures		-											DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-353) Transm Station Equipment		-											DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-354) Transm Towers & Fixtures		-											DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-355) Transm Poles & Fixtures		-											DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-356) Transm OH Conductors		-											DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-357) Transm Underground Conduit		-											DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-358) Transm UG Conductors		-											DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	

Penn Power Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(108-359) Transm Roads		-											DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-360) Land		(22)											DIST_364-368-SUB
- Demand	DIST_364-368-SUB-D	(22)	(11)	(0)	(0)	(7)	(2)	(2)	(0)	(0)	(0)	(0)	100%
- Customer	DIST_364-368-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DIST_364-368-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(22)	(11)	(0)	(0)	(7)	(2)	(2)	(0)	(0)	(0)	(0)	
(108-361) Structures		-											DEM
- Demand		-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-362) Station Equip		(5,395)											DEM
- Demand	NCP	(5,395)	(2,573)	(3)	(90)	(1,614)	(500)	(586)	(6)	(5)	(8)	(9)	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		(5,395)	(2,573)	(3)	(90)	(1,614)	(500)	(586)	(6)	(5)	(8)	(9)	
(108-364) Poles		(1,233)											DEM
- Demand	NCP	(1,233)	(588)	(1)	(21)	(369)	(114)	(134)	(1)	(1)	(2)	(2)	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		(1,233)	(588)	(1)	(21)	(369)	(114)	(134)	(1)	(1)	(2)	(2)	
(108-365) OH Conductors		(1,089)											DEM
- Demand	NCP	(1,089)	(519)	(1)	(18)	(326)	(101)	(118)	(1)	(1)	(2)	(2)	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		(1,089)	(519)	(1)	(18)	(326)	(101)	(118)	(1)	(1)	(2)	(2)	
(108-366) UG Conduit		(62)											DEM
- Demand	NCP	(62)	(29)	(0)	(1)	(18)	(6)	(7)	(0)	(0)	(0)	(0)	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		(62)	(29)	(0)	(1)	(18)	(6)	(7)	(0)	(0)	(0)	(0)	
(108-367) UG Cond & Dev		(51)											DEM
- Demand	NCP	(51)	(24)	(0)	(1)	(15)	(5)	(6)	(0)	(0)	(0)	(0)	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		(51)	(24)	(0)	(1)	(15)	(5)	(6)	(0)	(0)	(0)	(0)	
(108-368) Line Transformers		-											DEM
- Demand		-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-369) Services		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	

Penn Power Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(108-370) Meters		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-371) Install on Cust Premise		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-372) Leased Property Cust. Prem.		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-373) Street Lighting		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-389) Land & Land Rights		-											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-390) Struct & Impmnts -		(94)											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(94)	(45)	(0)	(2)	(28)	(9)	(10)	(0)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(94)	(45)	(0)	(2)	(28)	(9)	(10)	(0)	(0)	(0)	(0)	
(108-391) Office Furn & Equip		(30)											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(30)	(14)	(0)	(1)	(9)	(3)	(3)	(0)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(30)	(14)	(0)	(1)	(9)	(3)	(3)	(0)	(0)	(0)	(0)	
(108-392) Transportation Equip		(28)											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(28)	(13)	(0)	(0)	(8)	(3)	(3)	(0)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(28)	(13)	(0)	(0)	(8)	(3)	(3)	(0)	(0)	(0)	(0)	
(108-393) Stores Equip		(1)											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
(108-394) Tools, Shop & Garage Equip		(27)											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(27)	(13)	(0)	(0)	(8)	(2)	(3)	(0)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(27)	(13)	(0)	(0)	(8)	(2)	(3)	(0)	(0)	(0)	(0)	

Penn Power Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(108-395) Laboratory Equip		(1)											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
(108-396) Power Operated Equip		(14)											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(14)	(7)	(0)	(0)	(4)	(1)	(2)	(0)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(14)	(7)	(0)	(0)	(4)	(1)	(2)	(0)	(0)	(0)	(0)	
(108-397) Communication Equip		(101)											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(101)	(48)	(0)	(2)	(30)	(9)	(11)	(0)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(101)	(48)	(0)	(2)	(30)	(9)	(11)	(0)	(0)	(0)	(0)	
(108-398) MISC Equip		(2)											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(2)	(1)	(0)	(0)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(2)	(1)	(0)	(0)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	
Total Accumulated Depreciation		(8,379)											
- Demand		(8,379)	(3,996)	(5)	(140)	(2,506)	(777)	(910)	(10)	(8)	(12)	(14)	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total Accumulated Depreciation		**(8,379)**	**(3,996)**	**(5)**	**(140)**	**(2,506)**	**(777)**	**(910)**	**(10)**	**(8)**	**(12)**	**(14)**	
OTHER RATE BASE ITEMS													
Other Rate Base Items													
Material & Supplies		159											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	159	76	0	3	48	15	17	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		159	76	0	3	48	15	17	0	0	0	0	
Cash Working Capital		403											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	403	192	0	7	121	37	44	0	0	1	1	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		403	192	0	7	121	37	44	0	0	1	1	
Deferred Storm Damage		822											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	822	392	1	14	246	76	89	1	1	1	1	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		822	392	1	14	246	76	89	1	1	1	1	

Penn Power Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Customer Deposits		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
Customer Advances		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
ADIT		(4,177)											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(4,177)	(1,992)	(3)	(70)	(1,249)	(387)	(454)	(5)	(4)	(6)	(7)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(4,177)	(1,992)	(3)	(70)	(1,249)	(387)	(454)	(5)	(4)	(6)	(7)	
Capitalized Pension and OPEB		(118)											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(118)	(56)	(0)	(2)	(35)	(11)	(13)	(0)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(118)	(56)	(0)	(2)	(35)	(11)	(13)	(0)	(0)	(0)	(0)	
Total Other Rate Base Items		(2,910)											
- Demand		(2,910)	(1,388)	(2)	(49)	(870)	(270)	(316)	(3)	(3)	(4)	(5)	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		(2,910)	(1,388)	(2)	(49)	(870)	(270)	(316)	(3)	(3)	(4)	(5)	
Total Rate Base		**16,946**											
- Demand		**16,946**	**8,081**	**11**	**284**	**5,069**	**1,571**	**1,840**	**20**	**17**	**24**	**28**	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		**16,946**	**8,081**	**11**	**284**	**5,069**	**1,571**	**1,840**	**20**	**17**	**24**	**28**	

Penn Power Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
OPERATIONS & MAINTENANCE EXPENSES													
Transmission Expenses													
Operations Expenses													
(560) Operating Supervision & Engineering		4											DEM
- Demand	NCP	4	2	0	0	1	0	0	0	0	0	0	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		4	2	0	0	1	0	0	0	0	0	0	
(561) Load Dispatch		16											DEM
- Demand	NCP	16	8	0	0	5	2	2	0	0	0	0	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		16	8	0	0	5	2	2	0	0	0	0	
(562) Station Expenses		-											DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(563) Overhead Line Expenses		-											DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(565) Transmission of Electricity by Others		(0)											DEM
- Demand	NCP	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
(566) Miscellaneous transmission expenses		5											DEM
- Demand	NCP	5	3	0	0	2	1	1	0	0	0	0	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		5	3	0	0	2	1	1	0	0	0	0	
Total Trans. Operations Expenses		25											
- Demand		25	12	0	0	8	2	3	0	0	0	0	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		25	12	0	0	8	2	3	0	0	0	0	
Maintenance Expense													
(568) Maintenance Supervision and Engineering		45											DEM
- Demand	NCP	45	21	0	1	13	4	5	0	0	0	0	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		45	21	0	1	13	4	5	0	0	0	0	
(569) Maintenance of Structures		17											DEM
- Demand	NCP	17	8	0	0	5	2	2	0	0	0	0	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		17	8	0	0	5	2	2	0	0	0	0	
(570) Maintenance of Station Equipment		3											DEM
- Demand	NCP	3	1	0	0	1	0	0	0	0	0	0	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		3	1	0	0	1	0	0	0	0	0	0	

Penn Power Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(571) Maintenance of Overhead Lines		(8)											DEM
- Demand	NCP	(8)	(4)	(0)	(0)	(2)	(1)	(1)	(0)	(0)	(0)	(0)	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		(8)	(4)	(0)	(0)	(2)	(1)	(1)	(0)	(0)	(0)	(0)	
(572) Maintenance of miscellaneous distribution plant		-											DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
Total Trans. Maintenance Expenses		56											
- Demand		56	27	0	1	17	5	6	0	0	0	0	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		56	27	0	1	17	5	6	0	0	0	0	
Total Transmission Expenses		82											
- Demand		82	39	0	1	24	8	9	0	0	0	0	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		82	39	0	1	24	8	9	0	0	0	0	

Penn Power Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Distribution Expenses													
Operations Expenses													
(580) Operation Supervision & Engineering		2											DistOpExp-SUB
- Demand	DistOpExp-SUB-D	2	1	0	0	1	0	0	0	0	0	0	100%
- Customer	DistOpExp-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DistOpExp-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2	1	0	0	1	0	0	0	0	0	0	
(581) Load Dispatching		-											DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(582) Station Expenses		-											DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(583) Overhead line expenses		2											DEM
- Demand	NCP	2	1	0	0	1	0	0	0	0	0	0	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		2	1	0	0	1	0	0	0	0	0	0	
(584) Underground line expenses		1											DEM
- Demand	NCP	1	1	0	0	0	0	0	0	0	0	0	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	1	0	0	0	0	0	0	0	0	0	
(586) Meter expenses		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(588) Miscellaneous distribution expenses		47											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	47	23	0	1	14	4	5	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		47	23	0	1	14	4	5	0	0	0	0	

Penn Power Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(589) Rents		1											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	1	1	0	0	0	0	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	1	0	0	0	0	0	0	0	0	0	
Total Dist. Operations Expenses		54											
- Demand		54	26	0	1	16	5	6	0	0	0	0	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		54	26	0	1	16	5	6	0	0	0	0	
Maintenance Expense													
(590) Maintenance Supervision and Engineering		2											DistMtExp-SUB
- Demand	DistMtExp-SUB-D	2	1	0	0	0	0	0	0	0	0	0	100%
- Customer	DistMtExp-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DistMtExp-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2	1	0	0	0	0	0	0	0	0	0	
(591) Maintenance of Structures		-											DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(592) Maintenance of Station Equipment		-											DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(593) Maintenance of Overhead Lines		388											DEM
- Demand	NCP	388	185	0	7	116	36	42	0	0	1	1	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		388	185	0	7	116	36	42	0	0	1	1	
(594) Maintenance of underground lines		0											DEM
- Demand	NCP	0	0	0	0	0	0	0	0	0	0	0	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	
(595) Maintenance of line transformers		-											DEM
- Demand		-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(596) Maintenance of street lighting and signal systems		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	

Penn Power Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(597) Maintenance of meters		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(598) Maintenance of miscellaneous distribution plant		5											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	5	2	0	0	2	0	1	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		5	2	0	0	2	0	1	0	0	0	0	
Total Dist. Maintenance Expenses		395											
- Demand		395	189	0	7	118	37	43	0	0	1	1	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		395	189	0	7	118	37	43	0	0	1	1	
Total Distribution Expenses		531											
- Demand		531	253	0	9	159	49	58	1	1	1	1	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		531	253	0	9	159	49	58	1	1	1	1	
Customer Accounts													
(901) Supervision		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(902) Meter Reading Expenses		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(903) Collections & Records		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(904) Uncollectables		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	

Penn Power Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(905) Misc. Customer Accounts		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
Total Customer Accounts and Services		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
Customer Information													
(907) Supervision		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(908) Customer Information		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(909) Advertising		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(910) Misc. Expense		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
Total Customer Information		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
Sales													
(911) Sales Supervision		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(913) Advertising Expense		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
Total Sales		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	

Penn Power Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Administrative & General Expense													
(920) Administrative and General Salaries		(5)											NONAGLAB-SUB
- Demand	NONAGLAB-SUB-D	(5)	(3)	(0)	(0)	(2)	(0)	(1)	(0)	(0)	(0)	(0)	100%
- Customer	NONAGLAB-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(5)	(3)	(0)	(0)	(2)	(0)	(1)	(0)	(0)	(0)	(0)	
(921 Office Supplies		12											NONAGLAB-SUB
- Demand	NONAGLAB-SUB-D	12	6	0	0	3	1	1	0	0	0	0	100%
- Customer	NONAGLAB-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		12	6	0	0	3	1	1	0	0	0	0	
(922) Admin Expenses		-											NONAGLAB-SUB
- Demand	NONAGLAB-SUB-D	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	NONAGLAB-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(923) Outside Services		97											NONAGLAB-SUB
- Demand	NONAGLAB-SUB-D	97	46	0	2	29	9	11	0	0	0	0	100%
- Customer	NONAGLAB-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		97	46	0	2	29	9	11	0	0	0	0	
(924) Property Insurance		1											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	1	0	0	0	0	0	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	0	0	0	0	0	0	0	0	0	0	
(925) Injury and Damages		9											DISTLAB-SUB
- Demand	DISTLAB-SUB-D	9	4	0	0	3	1	1	0	0	0	0	100%
- Customer	DISTLAB-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTLAB-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		9	4	0	0	3	1	1	0	0	0	0	
(926) Pension and Benefits		58											NONAGLAB-SUB
- Demand	NONAGLAB-SUB-D	58	28	0	1	17	5	6	0	0	0	0	100%
- Customer	NONAGLAB-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		58	28	0	1	17	5	6	0	0	0	0	
(928) Regulatory Commission Expense		15											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	15	7	0	0	5	1	2	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		15	7	0	0	5	1	2	0	0	0	0	
(930.1) General Advertising		0											NONAGLAB-SUB
- Demand	NONAGLAB-SUB-D	0	0	0	0	0	0	0	0	0	0	0	100%
- Customer	NONAGLAB-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	
(903.2) Misc. Expense		6											NONAGLAB-SUB
- Demand	NONAGLAB-SUB-D	6	3	0	0	2	1	1	0	0	0	0	100%
- Customer	NONAGLAB-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		6	3	0	0	2	1	1	0	0	0	0	

Penn Power Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(931) Misc. Rent		1											NONAGLAB-SUB
- Demand	NONAGLAB-SUB-D	1	0	0	0	0	0	0	0	0	0	0	100%
- Customer	NONAGLAB-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	0	0	0	0	0	0	0	0	0	0	
(935) Maint. Of General Plant		10											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	10	5	0	0	3	1	1	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		10	5	0	0	3	1	1	0	0	0	0	
(9XX) Open		-											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
Total A&G Expense		203											
- Demand		203	97	0	3	61	19	22	0	0	0	0	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		203	97	0	3	61	19	22	0	0	0	0	
Total O&M Expenses		733											
- Demand		733	350	0	12	219	68	80	1	1	1	1	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		**733**	**350**	**0**	**12**	**219**	**68**	**80**	**1**	**1**	**1**	**1**	

Penn Power Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
DEPRECIATION EXPENSE													
Depreciation Expense													
(403-303) Intangible		41											OpExp-SUB
- Demand	OpExp-SUB-D	41	20	0	1	12	4	4	0	0	0	0	100%
- Customer	OpExp-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	OpExp-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		41	20	0	1	12	4	4	0	0	0	0	
(403-350) Transm Land		-											DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-352) Transm Strucutres		-											DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-353) Transm Station Equipment		-											DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-354) Transm Towers & Fixtures		-											DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-355) Transm Poles & Fixtures		-											DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-356) Transm OH Conductors		-											DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-357) Transm UG Conduit		-											DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-358) Transm UG Conductors		-											DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-359) Transm Roads		-											DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	

Penn Power Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(403-360) Land		-											DIST_364-368-SUB
- Demand	DIST_364-368-SUB-D	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DIST_364-368-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DIST_364-368-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-361) Structures		-											DEM
- Demand		-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-362) Station Equip		238											DEM
- Demand	NCP	238	114	0	4	71	22	26	0	0	0	0	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		238	114	0	4	71	22	26	0	0	0	0	
(403-364) Poles		62											DEM
- Demand	NCP	62	30	0	1	19	6	7	0	0	0	0	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		62	30	0	1	19	6	7	0	0	0	0	
(403-365) OH Conductors		78											DEM
- Demand	NCP	78	37	0	1	23	7	8	0	0	0	0	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		78	37	0	1	23	7	8	0	0	0	0	
(403-366) UG Conduit		1											DEM
- Demand	NCP	1	0	0	0	0	0	0	0	0	0	0	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	0	0	0	0	0	0	0	0	0	0	
(403-367) UG Conductors		3											DEM
- Demand	NCP	3	1	0	0	1	0	0	0	0	0	0	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		3	1	0	0	1	0	0	0	0	0	0	
(403-368) Line Transformers		-											DEM
- Demand		-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-369) Services		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	

Penn Power Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(403-370) Meters		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-371) Install on Cust Premise		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-372) Leased Property Cust. Prem.		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-373) Streetlight		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-389) Land		-											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-390) Structures		6											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	6	3	0	0	2	1	1	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		6	3	0	0	2	1	1	0	0	0	0	
(403-391) Office Equipment		9											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	9	4	0	0	3	1	1	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		9	4	0	0	3	1	1	0	0	0	0	
(403-392) Transportation		4											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	4	2	0	0	1	0	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		4	2	0	0	1	0	0	0	0	0	0	
(403-393) Stores Equip		0											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	0	0	0	0	0	0	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	
(403-394) Tools, Shop & Garage Equip		4											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	4	2	0	0	1	0	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		4	2	0	0	1	0	0	0	0	0	0	

Penn Power Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(403-395) Laboratory Equip		0											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	0	0	0	0	0	0	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	
(403-396) Power Equipment		2											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	2	1	0	0	1	0	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2	1	0	0	1	0	0	0	0	0	0	
(403-397) Communication Equip		27											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	27	13	0	0	8	3	3	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		27	13	0	0	8	3	3	0	0	0	0	
(403-398) Misc. Equip		-											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
Amortization and Depletion of Utility Plant		-											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Cost of Removal/Salvage		-											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Average Net Salvage		-											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Depreciation Expense		142											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	142	68	0	2	42	13	15	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		142	68	0	2	42	13	15	0	0	0	0	
Total Depreciation Expense		618											
- Demand		618	295	0	10	185	57	67	1	1	1	1	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		**618**	**295**	**0**	**10**	**185**	**57**	**67**	**1**	**1**	**1**	**1**	

Penn Power Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Amortization													
Amortization		-											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
Removal of Retained Riders		-											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
Eliminate Amort per IS		-											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
Storm Reserve Amortization		187											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	187	89	0	3	56	17	20	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		187	89	0	3	56	17	20	0	0	0	0	
Extraordinary Storm Reserve Amort		181											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	181	86	0	3	54	17	20	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		181	86	0	3	54	17	20	0	0	0	0	
COVID-19 Reg Asset Amort		32											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	32	15	0	1	10	3	4	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		32	15	0	1	10	3	4	0	0	0	0	
Streetlight Reg Asset Amort		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
Verizon Pole Attach Amort		-											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
Total Depreciation and Amortization		1,017											
- Demand		1,017	485	1	17	304	94	110	1	1	1	2	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		**1,017**	**485**	**1**	**17**	**304**	**94**	**110**	**1**	**1**	**1**	**2**	

Penn Power Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Taxes Other than Income													
Gross Receipt Taxes		204											DISTPLT-SUB
- Demand	Revenues	204	153	0	9	22	6	7	4	0	1	2	100%
- Customer	Revenues	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	Revenues	-	-	-	-	-	-	-	-	-	-	-	0%
Total		204	153	0	9	22	6	7	4	0	1	2	
Payroll Taxes		5											LABOR-SUB
- Demand	LABOR-SUB-D	5	2	0	0	1	0	1	0	0	0	0	100%
- Customer	LABOR-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	LABOR-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		5	2	0	0	1	0	1	0	0	0	0	
PURTA Taxes		11											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	11	5	0	0	3	1	1	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		11	5	0	0	3	1	1	0	0	0	0	
Real Estate Taxes		2											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	2	1	0	0	1	0	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2	1	0	0	1	0	0	0	0	0	0	
Sales & Use Taxes		-											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
Misc. Taxes		-											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
IS Adj, Payroll Taxes		-											LABOR-SUB
- Demand	LABOR-SUB-D	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	LABOR-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	LABOR-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
Other Taxes		0											DISTPLT-SUB
- Demand	DISTPLT-SUB-D	0	0	0	0	0	0	0	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	
Total Taxes Other than Income		222											
- Demand		222	161	0	9	27	8	9	4	0	1	2	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total Taxes Other than Income		222	161	0	9	27	8	9	4	0	1	2	
Total Operating Expenses		1,972											
- Demand		1,972	996	1	38	551	170	199	6	2	3	5	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		1,972	996	1	38	551	170	199	6	2	3	5	

Penn Power Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
UTILITY PLANT													
Intangible Plant													
(301) Organization		3											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	3	1	0	0	1	0	0	0	0	0	0	85%
- Customer	DISTPLT-PRI-C	1	-	-	-	0	0	0	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3	1	0	0	1	0	1	0	0	0	0	
(302) Franchises and Consents		10											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	9	4	0	0	3	1	1	0	0	0	0	85%
- Customer	DISTPLT-PRI-C	2	-	-	-	0	0	1	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		10	4	0	0	3	1	2	0	0	0	0	
(303) Intangible Plant		1,764											OpExp-PRI
- Demand	OpExp-PRI-D	750	344	0	12	216	67	107	1	1	1	1	43%
- Customer	OpExp-PRI-C	1,014	-	-	-	93	21	892	7	-	-	-	57%
- Commodity	OpExp-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,764	344	0	12	309	89	999	8	1	1	1	
Total Intangible Plant		1,778											
- Demand		762	349	0	12	219	68	108	1	1	1	1	
- Customer		1,016	-	-	-	93	21	894	7	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		1,778	349	0	12	312	90	1,002	8	1	1	1	
Distribution Plant													
(350) Transmission Land		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(352) Transmission Structures		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(353) Trans. Station Equipment		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(354) Trans. Towers & Fixtures		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(355) Trans. Poles & Fixtures		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	

Penn Power Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(356) Trans. OH Conductors		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(357) Underground Conduit		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(358) Trans. UG Conductors		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(359) Trans. Roads		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(360) Land and Land Rights		281											DIST_364-368-PRI
- Demand	DIST_364-368-PRI-D	27	-	-	-	0	0	26	0	-	-	-	9%
- Customer	DIST_364-368-PRI-C	255	-	-	-	23	5	224	2	-	-	-	91%
- Commodity	DIST_364-368-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		281	-	-	-	23	6	250	2	-	-	-	
(361) Structures and Improvements		5,018											DEM
- Demand	NCP	5,018	2,393	3	84	1,501	465	545	6	5	7	8	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		5,018	2,393	3	84	1,501	465	545	6	5	7	8	
(362) Station Equipment		119,118											DEM
- Demand	NCP	119,118	56,808	77	1,994	35,632	11,043	12,935	138	120	171	200	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		119,118	56,808	77	1,994	35,632	11,043	12,935	138	120	171	200	
(364) Poles, Towers & Fixtures		6,322											364P
- Demand	NCP-PRI	1,415	-	-	-	7	26	1,368	15	-	-	-	22%
- Customer	CUS-PRI	4,907	-	-	-	449	104	4,320	35	-	-	-	78%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		6,322	-	-	-	456	129	5,688	49	-	-	-	
(365) Overhead Conductors & Devices		15,927											365P
- Demand	NCP-PRI	405	-	-	-	2	7	391	4	-	-	-	3%
- Customer	CUS-PRI	15,522	-	-	-	1,421	328	13,664	109	-	-	-	97%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		15,927	-	-	-	1,423	335	14,056	114	-	-	-	

Penn Power Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(366) Underground Conduit		346											366P
- Demand	NCP-PRI	346	-	-	-	2	6	334	4	-	-	-	100%
- Customer	CUS-PRI	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		346	-	-	-	2	6	334	4	-	-	-	
(367) Underground Conductors & Device		1,564											367P
- Demand	NCP-PRI	125	-	-	-	1	2	121	1	-	-	-	8%
- Customer	CUS-PRI	1,438	-	-	-	132	30	1,266	10	-	-	-	92%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,564	-	-	-	132	33	1,387	11	-	-	-	
(368) Line Transformers		-											368P
- Demand	NCP-PRI	-	-	-	-	-	-	-	-	-	-	-	32%
- Customer	CUS-PRI	-	-	-	-	-	-	-	-	-	-	-	68%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(369) Services		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(370) Meters		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(371) Customer Premises		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(372) Leased Property Cust. Prem.		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(373) Streetlight		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
Total Distribution Plant		148,576											
- Demand		126,453	59,201	80	2,078	37,144	11,550	15,720	168	125	178	208	
- Customer		22,123	-	-	-	2,025	467	19,474	156	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		148,576	59,201	80	2,078	39,170	12,017	35,194	324	125	178	208	
General Plant													
(389) Land		34											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	29	14	0	0	8	3	4	0	0	0	0	85%
- Customer	DISTPLT-PRI-C	5	-	-	-	0	0	4	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		34	14	0	0	9	3	8	0	0	0	0	
(390) Structures		1,789											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	1,523	713	1	25	447	139	189	2	2	2	3	85%
- Customer	DISTPLT-PRI-C	266	-	-	-	24	6	234	2	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,789	713	1	25	472	145	424	4	2	2	3	

Penn Power Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(391) Office Equipment		297											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	253	118	0	4	74	23	31	0	0	0	0	85%
- Customer	DISTPLT-PRI-C	44	-	-	-	4	1	39	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		297	118	0	4	78	24	70	1	0	0	0	
(392) Transportation		270											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	230	108	0	4	68	21	29	0	0	0	0	85%
- Customer	DISTPLT-PRI-C	40	-	-	-	4	1	35	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		270	108	0	4	71	22	64	1	0	0	0	
(393) Stores Equipment		4											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	3	2	0	0	1	0	0	0	0	0	0	85%
- Customer	DISTPLT-PRI-C	1	-	-	-	0	0	1	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		4	2	0	0	1	0	1	0	0	0	0	
(394) Tools & Garage Equip.		589											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	501	235	0	8	147	46	62	1	0	1	1	85%
- Customer	DISTPLT-PRI-C	88	-	-	-	8	2	77	1	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		589	235	0	8	155	48	139	1	0	1	1	
(395) Laboratory		3											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	3	1	0	0	1	0	0	0	0	0	0	85%
- Customer	DISTPLT-PRI-C	0	-	-	-	0	0	0	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3	1	0	0	1	0	1	0	0	0	0	
(396) Power Equipment		208											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	177	83	0	3	52	16	22	0	0	0	0	85%
- Customer	DISTPLT-PRI-C	31	-	-	-	3	1	27	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		208	83	0	3	55	17	49	0	0	0	0	
(397) Communication Equipment		1,733											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	1,475	691	1	24	433	135	183	2	1	2	2	85%
- Customer	DISTPLT-PRI-C	258	-	-	-	24	5	227	2	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,733	691	1	24	457	140	411	4	1	2	2	
(398) Misc. Equipment		1											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	1	0	0	0	0	0	0	0	0	0	0	85%
- Customer	DISTPLT-PRI-C	0	-	-	-	0	0	0	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	0	0	0	0	0	0	0	0	0	0	
Total General Plant		4,928											
- Demand		4,194	1,964	3	69	1,232	383	521	6	4	6	7	
- Customer		734	-	-	-	67	16	646	5	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		4,928	1,964	3	69	1,299	399	1,167	11	4	6	7	
Total Utility Plant		155,282											
- Demand		131,410	61,514	83	2,160	38,596	12,002	16,349	175	130	185	216	
- Customer		23,873	-	-	-	2,186	504	21,015	168	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		**155,282**	**61,514**	**83**	**2,160**	**40,781**	**12,506**	**37,364**	**343**	**130**	**185**	**216**	

Penn Power Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
ACCUMULATED DEPRECIATION													
Accumulated Depreciation													
(108-302) Franchise & Consents		(0)											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	85%
- Customer	DISTPLT-PRI-C	(0)	-	-	-	(0)	(0)	(0)	(0)	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
(108-303) Intangible Plant		(1,348)											OpExp-PRI
- Demand	OpExp-PRI-D	(573)	(263)	(0)	(9)	(165)	(51)	(81)	(1)	(1)	(1)	(1)	43%
- Customer	OpExp-PRI-C	(774)	-	-	-	(71)	(16)	(682)	(5)	-	-	-	57%
- Commodity	OpExp-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(1,348)	(263)	(0)	(9)	(236)	(68)	(763)	(6)	(1)	(1)	(1)	
(108-350) Transm Land		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-352) Transm Structures		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-353) Transm Station Equipment		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-354) Transm Towers & Fixtures		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-355) Transm Poles & Fixtures		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-356) Transm OH Conductors		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-357) Transm Underground Conduit		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-358) Transm UG Conductors		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	

Penn Power Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(108-359) Transm Roads		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-360) Land		(75)											DIST_364-368-PRI
- Demand	DIST_364-368-PRI-D	(7)	-	-	-	(0)	(0)	(7)	(0)	-	-	-	9%
- Customer	DIST_364-368-PRI-C	(68)	-	-	-	(6)	(1)	(60)	(0)	-	-	-	91%
- Commodity	DIST_364-368-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(75)	-	-	-	(6)	(2)	(67)	(1)	-	-	-	
(108-361) Structures		(1,834)											DEM
- Demand	NCP	(1,834)	(875)	(1)	(31)	(549)	(170)	(199)	(2)	(2)	(3)	(3)	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		(1,834)	(875)	(1)	(31)	(549)	(170)	(199)	(2)	(2)	(3)	(3)	
(108-362) Station Equip		(24,474)											DEM
- Demand	NCP	(24,474)	(11,672)	(16)	(410)	(7,321)	(2,269)	(2,658)	(28)	(25)	(35)	(41)	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		(24,474)	(11,672)	(16)	(410)	(7,321)	(2,269)	(2,658)	(28)	(25)	(35)	(41)	
(108-364) Poles		(1,830)											364P
- Demand	NCP-PRI	(410)	-	-	-	(2)	(7)	(396)	(4)	-	-	-	22%
- Customer	CUS-PRI	(1,420)	-	-	-	(130)	(30)	(1,250)	(10)	-	-	-	78%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		(1,830)	-	-	-	(132)	(37)	(1,646)	(14)	-	-	-	
(108-365) OH Conductors		(2,573)											365P
- Demand	NCP-PRI	(65)	-	-	-	(0)	(1)	(63)	(1)	-	-	-	3%
- Customer	CUS-PRI	(2,508)	-	-	-	(230)	(53)	(2,208)	(18)	-	-	-	97%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		(2,573)	-	-	-	(230)	(54)	(2,271)	(18)	-	-	-	
(108-366) UG Conduit		(144)											366P
- Demand	NCP-PRI	(144)	-	-	-	(1)	(3)	(139)	(2)	-	-	-	100%
- Customer	CUS-PRI	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		(144)	-	-	-	(1)	(3)	(139)	(2)	-	-	-	
(108-367) UG Cond & Dev		(379)											367P
- Demand	NCP-PRI	(30)	-	-	-	(0)	(1)	(29)	(0)	-	-	-	8%
- Customer	CUS-PRI	(349)	-	-	-	(32)	(7)	(307)	(2)	-	-	-	92%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		(379)	-	-	-	(32)	(8)	(336)	(3)	-	-	-	
(108-368) Line Transformers		-											368P
- Demand	NCP-PRI	-	-	-	-	-	-	-	-	-	-	-	32%
- Customer	CUS-PRI	-	-	-	-	-	-	-	-	-	-	-	68%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-369) Services		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	

Penn Power Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(108-370) Meters		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-371) Install on Cust Premise		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-372) Leased Property Cust. Prem.		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-373) Street Lighting		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-389) Land & Land Rights		-											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	85%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-390) Struct & Impmnts -		(519)											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(442)	(207)	(0)	(7)	(130)	(40)	(55)	(1)	(0)	(1)	(1)	85%
- Customer	DISTPLT-PRI-C	(77)	-	-	-	(7)	(2)	(68)	(1)	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(519)	(207)	(0)	(7)	(137)	(42)	(123)	(1)	(0)	(1)	(1)	
(108-391) Office Furn & Equip		(167)											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(142)	(66)	(0)	(2)	(42)	(13)	(18)	(0)	(0)	(0)	(0)	85%
- Customer	DISTPLT-PRI-C	(25)	-	-	-	(2)	(1)	(22)	(0)	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(167)	(66)	(0)	(2)	(44)	(13)	(40)	(0)	(0)	(0)	(0)	
(108-392) Transportation Equip		(152)											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(129)	(60)	(0)	(2)	(38)	(12)	(16)	(0)	(0)	(0)	(0)	85%
- Customer	DISTPLT-PRI-C	(23)	-	-	-	(2)	(0)	(20)	(0)	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(152)	(60)	(0)	(2)	(40)	(12)	(36)	(0)	(0)	(0)	(0)	
(108-393) Stores Equip		(4)											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(3)	(1)	(0)	(0)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	85%
- Customer	DISTPLT-PRI-C	(1)	-	-	-	(0)	(0)	(0)	(0)	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(4)	(1)	(0)	(0)	(1)	(0)	(1)	(0)	(0)	(0)	(0)	
(108-394) Tools, Shop & Garage Equip		(146)											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(125)	(58)	(0)	(2)	(37)	(11)	(15)	(0)	(0)	(0)	(0)	85%
- Customer	DISTPLT-PRI-C	(22)	-	-	-	(2)	(0)	(19)	(0)	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(146)	(58)	(0)	(2)	(39)	(12)	(35)	(0)	(0)	(0)	(0)	

Penn Power Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(108-395) Laboratory Equip		(3)											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(2)	(1)	(0)	(0)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	85%
- Customer	DISTPLT-PRI-C	(0)	-	-	-	(0)	(0)	(0)	(0)	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(3)	(1)	(0)	(0)	(1)	(0)	(1)	(0)	(0)	(0)	(0)	
(108-396) Power Operated Equip		(76)											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(65)	(30)	(0)	(1)	(19)	(6)	(8)	(0)	(0)	(0)	(0)	85%
- Customer	DISTPLT-PRI-C	(11)	-	-	-	(1)	(0)	(10)	(0)	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(76)	(30)	(0)	(1)	(20)	(6)	(18)	(0)	(0)	(0)	(0)	
(108-397) Communication Equip		(553)											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(470)	(220)	(0)	(8)	(138)	(43)	(58)	(1)	(0)	(1)	(1)	85%
- Customer	DISTPLT-PRI-C	(82)	-	-	-	(8)	(2)	(72)	(1)	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(553)	(220)	(0)	(8)	(146)	(45)	(131)	(1)	(0)	(1)	(1)	
(108-398) MISC Equip		(10)											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(9)	(4)	(0)	(0)	(3)	(1)	(1)	(0)	(0)	(0)	(0)	85%
- Customer	DISTPLT-PRI-C	(2)	-	-	-	(0)	(0)	(1)	(0)	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(10)	(4)	(0)	(0)	(3)	(1)	(2)	(0)	(0)	(0)	(0)	
Total Accumulated Depreciation		(34,286)											
- Demand		(28,925)	(13,458)	(18)	(472)	(8,445)	(2,629)	(3,745)	(40)	(28)	(41)	(47)	
- Customer		(5,362)	-	-	-	(491)	(113)	(4,720)	(38)	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total Accumulated Depreciation		**(34,286)**	**(13,458)**	**(18)**	**(472)**	**(8,936)**	**(2,742)**	**(8,465)**	**(78)**	**(28)**	**(41)**	**(47)**	
OTHER RATE BASE ITEMS													
Other Rate Base Items													
Material & Supplies		876											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	746	349	0	12	219	68	93	1	1	1	1	85%
- Customer	DISTPLT-PRI-C	130	-	-	-	12	3	115	1	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		876	349	0	12	231	71	208	2	1	1	1	
Cash Working Capital		2,217											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	1,887	883	1	31	554	172	235	3	2	3	3	85%
- Customer	DISTPLT-PRI-C	330	-	-	-	30	7	291	2	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,217	883	1	31	584	179	525	5	2	3	3	
Deferred Storm Damage		4,519											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	3,846	1,801	2	63	1,130	351	478	5	4	5	6	85%
- Customer	DISTPLT-PRI-C	673	-	-	-	62	14	592	5	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		4,519	1,801	2	63	1,191	365	1,070	10	4	5	6	

Penn Power Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Customer Deposits		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
Customer Advances		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
ADIT		(22,956)											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(19,538)	(9,147)	(12)	(321)	(5,739)	(1,785)	(2,429)	(26)	(19)	(28)	(32)	85%
- Customer	DISTPLT-PRI-C	(3,418)	-	-	-	(313)	(72)	(3,009)	(24)	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(22,956)	(9,147)	(12)	(321)	(6,052)	(1,857)	(5,438)	(50)	(19)	(28)	(32)	
Capitalized Pension and OPEB		(649)											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(553)	(259)	(0)	(9)	(162)	(50)	(69)	(1)	(1)	(1)	(1)	85%
- Customer	DISTPLT-PRI-C	(97)	-	-	-	(9)	(2)	(85)	(1)	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(649)	(259)	(0)	(9)	(171)	(53)	(154)	(1)	(1)	(1)	(1)	
Total Other Rate Base Items		(15,993)											
- Demand		(13,612)	(6,373)	(9)	(224)	(3,998)	(1,243)	(1,692)	(18)	(13)	(19)	(22)	
- Customer		(2,381)	-	-	-	(218)	(50)	(2,096)	(17)	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		(15,993)	(6,373)	(9)	(224)	(4,216)	(1,294)	(3,788)	(35)	(13)	(19)	(22)	
Total Rate Base		**105,002**											
- Demand		**88,873**	**41,683**	**56**	**1,463**	**26,152**	**8,129**	**10,912**	**117**	**88**	**126**	**147**	
- Customer		**16,129**	**-**	**-**	**-**	**1,477**	**341**	**14,198**	**114**	**-**	**-**	**-**	
- Commodity		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	
Total		**105,002**	**41,683**	**56**	**1,463**	**27,629**	**8,470**	**25,110**	**230**	**88**	**126**	**147**	

Penn Power Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
OPERATIONS & MAINTENANCE EXPENSES													
Transmission Expenses													
Operations Expenses													
(560) Operating Supervision & Engineering		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(561) Load Dispatch		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(562) Station Expenses		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(563) Overhead Line Expenses		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(565) Transmission of Electricity by Others		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(566) Miscellaneous transmission expenses		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
Total Trans. Operations Expenses		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
Maintenance Expense													
(568) Maintenance Supervision and Engineering		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(569) Maintenance of Structures		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(570) Maintenance of Station Equipment		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	

Penn Power Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(571) Maintenance of Overhead Lines		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(572) Maintenance of miscellaneous distribution plant		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
Total Trans. Maintenance Expenses		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
Total Transmission Expenses		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	

Penn Power Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Distribution Expenses													
Operations Expenses													
(580) Operation Supervision & Engineering		58											DistOpExp-PRI
- Demand	DistOpExp-PRI-D	44	20	0	1	13	4	5	0	0	0	0	76%
- Customer	DistOpExp-PRI-C	14	-	-	-	1	0	12	0	-	-	-	24%
- Commodity	DistOpExp-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		58	20	0	1	14	4	18	0	0	0	0	
(581) Load Dispatching		-											DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(582) Station Expenses		64											DEM
- Demand	NCP	64	30	0	1	19	6	7	0	0	0	0	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		64	30	0	1	19	6	7	0	0	0	0	
(583) Overhead line expenses		9											365P
- Demand	NCP-PRI	0	-	-	-	0	0	0	0	-	-	-	3%
- Customer	CUS-PRI	9	-	-	-	1	0	8	0	-	-	-	97%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		9	-	-	-	1	0	8	0	-	-	-	
(584) Underground line expenses		13											367P
- Demand	NCP-PRI	1	-	-	-	0	0	1	0	-	-	-	8%
- Customer	CUS-PRI	12	-	-	-	1	0	11	0	-	-	-	92%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		13	-	-	-	1	0	12	0	-	-	-	
(586) Meter expenses		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(588) Miscellaneous distribution expenses		260											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	221	104	0	4	65	20	28	0	0	0	0	85%
- Customer	DISTPLT-PRI-C	39	-	-	-	4	1	34	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		260	104	0	4	69	21	62	1	0	0	0	

Penn Power Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(589) Rents		6											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	5	2	0	0	2	0	1	0	0	0	0	85%
- Customer	DISTPLT-PRI-C	1	-	-	-	0	0	1	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		6	2	0	0	2	0	1	0	0	0	0	
Total Dist. Operations Expenses		409											
- Demand		335	157	0	6	98	31	42	0	0	0	1	
- Customer		74	-	-	-	7	2	65	1	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		409	157	0	6	105	32	107	1	0	0	1	
Maintenance Expense													
(590) Maintenance Supervision and Engineering		11											DistMtExp-PRI
- Demand	DistMtExp-PRI-D	4	2	0	0	1	0	1	0	0	0	0	36%
- Customer	DistMtExp-PRI-C	7	-	-	-	1	0	6	0	-	-	-	64%
- Commodity	DistMtExp-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		11	2	0	0	2	0	7	0	0	0	0	
(591) Maintenance of Structures		-											DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(592) Maintenance of Station Equipment		913											DEM
- Demand	NCP	913	436	1	15	273	85	99	1	1	1	2	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		913	436	1	15	273	85	99	1	1	1	2	
(593) Maintenance of Overhead Lines		1,738											365P
- Demand	NCP-PRI	44	-	-	-	0	1	43	0	-	-	-	3%
- Customer	CUS-PRI	1,694	-	-	-	155	36	1,491	12	-	-	-	97%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,738	-	-	-	155	37	1,534	12	-	-	-	
(594) Maintenance of underground lines		5											367P
- Demand	NCP-PRI	0	-	-	-	0	0	0	0	-	-	-	8%
- Customer	CUS-PRI	5	-	-	-	0	0	4	0	-	-	-	92%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		5	-	-	-	0	0	5	0	-	-	-	
(595) Maintenance of line transformers		-											368P
- Demand	NCP-PRI	-	-	-	-	-	-	-	-	-	-	-	32%
- Customer	CUS-PRI	-	-	-	-	-	-	-	-	-	-	-	68%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(596) Maintenance of street lighting and signal systems		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	

Penn Power Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(597) Maintenance of meters		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(598) Maintenance of miscellaneous distribution plant		28											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	24	11	0	0	7	2	3	0	0	0	0	85%
- Customer	DISTPLT-PRI-C	4	-	-	-	0	0	4	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		28	11	0	0	7	2	7	0	0	0	0	
Total Dist. Maintenance Expenses		2,696											
- Demand		986	448	1	16	281	88	146	2	1	1	2	
- Customer		1,710	-	-	-	157	36	1,505	12	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		2,696	448	1	16	438	124	1,651	14	1	1	2	
Total Distribution Expenses		3,105											
- Demand		1,321	605	1	21	380	119	188	2	1	2	2	
- Customer		1,784	-	-	-	163	38	1,571	13	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		3,105	605	1	21	543	156	1,758	15	1	2	2	
Customer Accounts													
(901) Supervision		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(902) Meter Reading Expenses		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(903) Collections & Records		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(904) Uncollectables		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	

Penn Power Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(905) Misc. Customer Accounts		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
Total Customer Accounts and Services		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
Customer Information													
(907) Supervision		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(908) Customer Information		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(909) Advertising		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(910) Misc. Expense		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
Total Customer Information		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
Sales													
(911) Sales Supervision		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(913) Advertising Expense		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
Total Sales		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	

Penn Power Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Administrative & General Expense													
(920) Administrative and General Salaries		(48)											NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D	(29)	(13)	(0)	(0)	(8)	(3)	(4)	(0)	(0)	(0)	(0)	60%
- Customer	NONAGLAB-PRI-C	(19)	-	-	-	(2)	(0)	(17)	(0)	-	-	-	40%
- Commodity	NONAGLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(48)	(13)	(0)	(0)	(10)	(3)	(21)	(0)	(0)	(0)	(0)	
(921 Office Supplies		106											NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D	63	30	0	1	19	6	8	0	0	0	0	60%
- Customer	NONAGLAB-PRI-C	42	-	-	-	4	1	37	0	-	-	-	40%
- Commodity	NONAGLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		106	30	0	1	22	7	45	0	0	0	0	
(922) Admin Expenses		-											NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D	-	-	-	-	-	-	-	-	-	-	-	60%
- Customer	NONAGLAB-PRI-C	-	-	-	-	-	-	-	-	-	-	-	40%
- Commodity	NONAGLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(923) Outside Services		879											NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D	527	246	0	9	155	48	67	1	1	1	1	60%
- Customer	NONAGLAB-PRI-C	351	-	-	-	32	7	309	2	-	-	-	40%
- Commodity	NONAGLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		879	246	0	9	187	55	376	3	1	1	1	
(924) Property Insurance		4											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	3	1	0	0	1	0	0	0	0	0	0	85%
- Customer	DISTPLT-PRI-C	1	-	-	-	0	0	0	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		4	1	0	0	1	0	1	0	0	0	0	
(925) Injury and Damages		81											DISTLAB-PRI
- Demand	DISTLAB-PRI-D	49	23	0	1	14	4	6	0	0	0	0	60%
- Customer	DISTLAB-PRI-C	32	-	-	-	3	1	29	0	-	-	-	40%
- Commodity	DISTLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		81	23	0	1	17	5	35	0	0	0	0	
(926) Pension and Benefits		528											NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D	317	148	0	5	93	29	40	0	0	0	1	60%
- Customer	NONAGLAB-PRI-C	211	-	-	-	19	4	186	1	-	-	-	40%
- Commodity	NONAGLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		528	148	0	5	112	33	226	2	0	0	1	
(928) Regulatory Commission Expense		84											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	71	33	0	1	21	7	9	0	0	0	0	85%
- Customer	DISTPLT-PRI-C	12	-	-	-	1	0	11	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		84	33	0	1	22	7	20	0	0	0	0	
(930.1) General Advertising		0											NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D	0	0	0	0	0	0	0	0	0	0	0	60%
- Customer	NONAGLAB-PRI-C	0	-	-	-	0	0	0	0	-	-	-	40%
- Commodity	NONAGLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	
(903.2) Misc. Expense		51											NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D	30	14	0	0	9	3	4	0	0	0	0	60%
- Customer	NONAGLAB-PRI-C	20	-	-	-	2	0	18	0	-	-	-	40%
- Commodity	NONAGLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		51	14	0	0	11	3	22	0	0	0	0	

Penn Power Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(931) Misc. Rent		5											NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D	3	1	0	0	1	0	0	0	0	0	0	60%
- Customer	NONAGLAB-PRI-C	2	-	-	-	0	0	2	0	-	-	-	40%
- Commodity	NONAGLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		5	1	0	0	1	0	2	0	0	0	0	
(935) Maint. Of General Plant		55											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	47	22	0	1	14	4	6	0	0	0	0	85%
- Customer	DISTPLT-PRI-C	8	-	-	-	1	0	7	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		55	22	0	1	15	4	13	0	0	0	0	
(9XX) Open		-											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	85%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
Total A&G Expense		1,744											
- Demand		1,082	506	1	18	317	99	136	1	1	2	2	
- Customer		662	-	-	-	61	14	582	5	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		1,744	506	1	18	378	113	719	6	1	2	2	
Total O&M Expenses		4,849											
- Demand		2,403	1,111	2	39	697	217	324	3	2	3	4	
- Customer		2,446	-	-	-	224	52	2,153	17	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		**4,849**	**1,111**	**2**	**39**	**921**	**269**	**2,477**	**21**	**2**	**3**	**4**	

Penn Power Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
DEPRECIATION EXPENSE													
Depreciation Expense													
(403-303) Intangible		226											OpExp-PRI
- Demand	OpExp-PRI-D	96	44	0	2	28	9	14	0	0	0	0	43%
- Customer	OpExp-PRI-C	130	-	-	-	12	3	114	1	-	-	-	57%
- Commodity	OpExp-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		226	44	0	2	40	11	128	1	0	0	0	
(403-350) Transm Land		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-352) Transm Strucutres		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-353) Transm Station Equipment		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-354) Transm Towers & Fixtures		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-355) Transm Poles & Fixtures		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-356) Transm OH Conductors		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-357) Transm UG Conduit		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-358) Transm UG Conductors		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-359) Transm Roads		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	

Penn Power Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(403-360) Land		-											DIST_364-368-PRI
- Demand	DIST_364-368-PRI-D	-	-	-	-	-	-	-	-	-	-	-	9%
- Customer	DIST_364-368-PRI-C	-	-	-	-	-	-	-	-	-	-	-	91%
- Commodity	DIST_364-368-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-361) Structures		64											DEM
- Demand	NCP	64	30	0	1	19	6	7	0	0	0	0	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		64	30	0	1	19	6	7	0	0	0	0	
(403-362) Station Equip		3,072											DEM
- Demand	NCP	3,072	1,465	2	51	919	285	334	4	3	4	5	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		3,072	1,465	2	51	919	285	334	4	3	4	5	
(403-364) Poles		115											364P
- Demand	NCP-PRI	26	-	-	-	0	0	25	0	-	-	-	22%
- Customer	CUS-PRI	89	-	-	-	8	2	79	1	-	-	-	78%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		115	-	-	-	8	2	104	1	-	-	-	
(403-365) OH Conductors		349											365P
- Demand	NCP-PRI	9	-	-	-	0	0	9	0	-	-	-	3%
- Customer	CUS-PRI	340	-	-	-	31	7	299	2	-	-	-	97%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		349	-	-	-	31	7	308	2	-	-	-	
(403-366) UG Conduit		5											366P
- Demand	NCP-PRI	5	-	-	-	0	0	5	0	-	-	-	100%
- Customer	CUS-PRI	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		5	-	-	-	0	0	5	0	-	-	-	
(403-367) UG Conductors		36											367P
- Demand	NCP-PRI	3	-	-	-	0	0	3	0	-	-	-	8%
- Customer	CUS-PRI	33	-	-	-	3	1	29	0	-	-	-	92%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		36	-	-	-	3	1	32	0	-	-	-	
(403-368) Line Transformers		-											368P
- Demand	NCP-PRI	-	-	-	-	-	-	-	-	-	-	-	32%
- Customer	CUS-PRI	-	-	-	-	-	-	-	-	-	-	-	68%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-369) Services		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	

Penn Power Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(403-370) Meters		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-371) Install on Cust Premise		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-372) Leased Property Cust. Prem.		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-373) Streetlight		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-389) Land		-											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	85%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-390) Structures		34											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	29	13	0	0	8	3	4	0	0	0	0	85%
- Customer	DISTPLT-PRI-C	5	-	-	-	0	0	4	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		34	13	0	0	9	3	8	0	0	0	0	
(403-391) Office Equipment		48											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	41	19	0	1	12	4	5	0	0	0	0	85%
- Customer	DISTPLT-PRI-C	7	-	-	-	1	0	6	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		48	19	0	1	13	4	11	0	0	0	0	
(403-392) Transportation		22											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	19	9	0	0	5	2	2	0	0	0	0	85%
- Customer	DISTPLT-PRI-C	3	-	-	-	0	0	3	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		22	9	0	0	6	2	5	0	0	0	0	
(403-393) Stores Equip		0											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	0	0	0	0	0	0	0	0	0	0	0	85%
- Customer	DISTPLT-PRI-C	0	-	-	-	0	0	0	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	
(403-394) Tools, Shop & Garage Equip		24											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	21	10	0	0	6	2	3	0	0	0	0	85%
- Customer	DISTPLT-PRI-C	4	-	-	-	0	0	3	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		24	10	0	0	6	2	6	0	0	0	0	

Penn Power Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(403-395) Laboratory Equip		0											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	0	0	0	0	0	0	0	0	0	0	0	85%
- Customer	DISTPLT-PRI-C	0	-	-	-	0	0	0	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	
(403-396) Power Equipment		10											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	8	4	0	0	2	1	1	0	0	0	0	85%
- Customer	DISTPLT-PRI-C	1	-	-	-	0	0	1	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		10	4	0	0	3	1	2	0	0	0	0	
(403-397) Communication Equip		149											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	126	59	0	2	37	12	16	0	0	0	0	85%
- Customer	DISTPLT-PRI-C	22	-	-	-	2	0	19	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		149	59	0	2	39	12	35	0	0	0	0	
(403-398) Misc. Equip		-											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	85%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
Amortization and Depletion of Utility Plant		-											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	85%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Cost of Removal/Salvage		-											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	85%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Average Net Salvage		-											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	85%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Depreciation Expense		779											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	663	311	0	11	195	61	82	1	1	1	1	85%
- Customer	DISTPLT-PRI-C	116	-	-	-	11	2	102	1	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		779	311	0	11	205	63	185	2	1	1	1	
Total Depreciation Expense		4,933											
- Demand		4,182	1,964	3	69	1,232	383	508	5	4	6	7	
- Customer		751	-	-	-	69	16	661	5	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		**4,933**	**1,964**	**3**	**69**	**1,301**	**399**	**1,169**	**11**	**4**	**6**	**7**	

Penn Power Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Amortization													
Amortization		-											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	85%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
Removal of Retained Riders		-											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	85%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
Eliminate Amort per IS		-											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	85%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
Storm Reserve Amortization		1,025											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	873	408	1	14	256	80	108	1	1	1	1	85%
- Customer	DISTPLT-PRI-C	153	-	-	-	14	3	134	1	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,025	408	1	14	270	83	243	2	1	1	1	
Extraordinary Storm Reserve Amort		994											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	846	396	1	14	248	77	105	1	1	1	1	85%
- Customer	DISTPLT-PRI-C	148	-	-	-	14	3	130	1	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		994	396	1	14	262	80	235	2	1	1	1	
COVID-19 Reg Asset Amort		178											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	152	71	0	2	45	14	19	0	0	0	0	85%
- Customer	DISTPLT-PRI-C	27	-	-	-	2	1	23	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		178	71	0	2	47	14	42	0	0	0	0	
Streetlight Reg Asset Amort		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
Verizon Pole Attach Amort		-											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	85%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
Total Depreciation and Amortization		7,130											
- Demand		6,052	2,840	4	100	1,782	554	740	8	6	9	10	
- Customer		1,078	-	-	-	99	23	949	8	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		**7,130**	**2,840**	**4**	**100**	**1,880**	**577**	**1,690**	**16**	**6**	**9**	**10**	

Penn Power Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Taxes Other than Income													
Gross Receipt Taxes		1,119											DISTPLT-PRI
- Demand	Revenues	952	714	1	41	102	30	32	20	1	4	7	85%
- Customer	Revenues	167	125	0	7	18	5	6	4	0	1	1	15%
- Commodity	Revenues	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,119	839	1	48	120	35	37	24	1	5	9	
Payroll Taxes		37											LABOR-PRI
- Demand	LABOR-PRI-D	23	11	0	0	7	2	3	0	0	0	0	60%
- Customer	LABOR-PRI-C	15	-	-	-	1	0	13	0	-	-	-	40%
- Commodity	LABOR-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		37	11	0	0	8	2	16	0	0	0	0	
PURTA Taxes		60											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	51	24	0	1	15	5	6	0	0	0	0	85%
- Customer	DISTPLT-PRI-C	9	-	-	-	1	0	8	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		60	24	0	1	16	5	14	0	0	0	0	
Real Estate Taxes		12											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	10	5	0	0	3	1	1	0	0	0	0	85%
- Customer	DISTPLT-PRI-C	2	-	-	-	0	0	2	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		12	5	0	0	3	1	3	0	0	0	0	
Sales & Use Taxes		-											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	85%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
Misc. Taxes		-											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	85%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
IS Adj, Payroll Taxes		-											LABOR-PRI
- Demand	LABOR-PRI-D	-	-	-	-	-	-	-	-	-	-	-	60%
- Customer	LABOR-PRI-C	-	-	-	-	-	-	-	-	-	-	-	40%
- Commodity	LABOR-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
Other Taxes		0											DISTPLT-PRI
- Demand	DISTPLT-PRI-D	0	0	0	0	0	0	0	0	0	0	0	85%
- Customer	DISTPLT-PRI-C	0	-	-	-	0	0	0	0	-	-	-	15%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	
Total Taxes Other than Income		1,228											
- Demand		1,036	754	1	42	126	38	42	20	1	4	8	
- Customer		192	125	0	7	20	6	28	4	0	1	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total Taxes Other than Income		1,228	879	1	49	147	44	70	24	1	5	9	
Total Operating Expenses		**13,207**											
- Demand		**9,491**	**4,704**	**6**	**181**	**2,605**	**809**	**1,107**	**32**	**9**	**16**	**22**	
- Customer		**3,716**	**125**	**0**	**7**	**343**	**80**	**3,130**	**29**	**0**	**1**	**1**	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		**13,207**	**4,829**	**6**	**188**	**2,948**	**889**	**4,237**	**60**	**9**	**17**	**23**	

Penn Power Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
UTILITY PLANT													
Intangible Plant													
(301) Organization		16											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	2	1	0	0	1	0	0	-	0	0	0	15%
- Customer	DISTPLT-SEC-C	14	12	0	1	1	0	0	-	0	0	0	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		16	13	0	1	2	0	0	-	0	0	0	
(302) Franchises and Consents		48											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	7	4	0	0	2	1	0	-	0	0	0	15%
- Customer	DISTPLT-SEC-C	41	36	0	3	2	0	0	-	0	0	0	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		48	40	0	3	5	1	0	-	0	0	0	
(303) Intangible Plant		18,714											OpExp-SEC
- Demand	OpExp-SEC-D	639	342	0	12	214	65	1	-	1	1	1	3%
- Customer	OpExp-SEC-C	18,076	15,836	8	1,205	919	15	0	-	9	74	9	97%
- Commodity	OpExp-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		18,714	16,178	8	1,217	1,134	80	2	-	10	75	10	
Total Intangible Plant		18,779											
- Demand		648	348	0	12	218	66	1	-	1	1	1	
- Customer		18,130	15,883	8	1,209	922	15	0	-	9	75	9	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		18,779	16,231	8	1,221	1,140	81	2	-	10	76	10	
Distribution Plant													
(350) Transmission Land		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(352) Transmission Structures		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(353) Trans. Station Equipment		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(354) Trans. Towers & Fixtures		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(355) Trans. Poles & Fixtures		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	

Penn Power Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(356) Trans. OH Conductors		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(357) Underground Conduit		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(358) Trans. UG Conductors		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(359) Trans. Roads		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(360) Land and Land Rights		8,057											DIST_364-368-SEC
- Demand	DIST_364-368-SEC-D	1,227	658	1	23	412	125	2	-	1	2	2	15%
- Customer	DIST_364-368-SEC-C	6,830	5,983	3	455	347	6	0	-	4	28	3	85%
- Commodity	DIST_364-368-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		8,057	6,641	4	479	759	131	2	-	5	30	6	
(361) Structures and Improvements		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(362) Station Equipment		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(364) Poles, Towers & Fixtures		156,220											364S
- Demand	NCP-SEC	34,963	18,747	25	657	11,739	3,565	67	-	40	57	66	22%
- Customer	CUS-SEC	121,257	106,229	53	8,087	6,167	100	2	-	62	499	57	78%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		156,220	124,977	79	8,744	17,906	3,665	69	-	102	555	123	
(365) Overhead Conductors & Devices		267,146											365S
- Demand	NCP-SEC	6,793	3,642	5	128	2,281	693	13	-	8	11	13	3%
- Customer	CUS-SEC	260,353	228,088	114	17,363	13,242	214	5	-	134	1,070	123	97%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		267,146	231,730	119	17,490	15,523	906	18	-	142	1,081	136	

Penn Power Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(366) Underground Conduit		7,904											366S
- Demand	NCP-SEC	7,904	4,238	6	149	2,654	806	15	-	9	13	15	100%
- Customer	CUS-SEC	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		7,904	4,238	6	149	2,654	806	15	-	9	13	15	
(367) Underground Conductors & Device		116,771											367S
- Demand	NCP-SEC	9,350	5,014	7	176	3,139	953	18	-	11	15	18	8%
- Customer	CUS-SEC	107,421	94,108	47	7,164	5,464	88	2	-	55	442	51	92%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		116,771	99,122	54	7,340	8,603	1,042	20	-	66	457	69	
(368) Line Transformers		144,010											368S
- Demand	NCP-SEC	46,414	24,888	34	872	15,583	4,733	89	-	53	75	88	32%
- Customer	CUS-SEC	97,596	85,500	43	6,509	4,964	80	2	-	50	401	46	68%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		144,010	110,388	77	7,381	20,547	4,813	91	-	103	476	134	
(369) Services		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(370) Meters		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(371) Customer Premises		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(372) Leased Property Cust. Prem.		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(373) Streetlight		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
Total Distribution Plant		700,107											
- Demand		106,651	57,187	77	2,005	35,807	10,875	204	-	121	172	201	
- Customer		593,456	519,909	261	39,577	30,185	487	10	-	305	2,440	281	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		700,107	577,096	338	41,582	65,992	11,363	215	-	426	2,612	483	
General Plant													
(389) Land		160											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	24	13	0	0	8	2	0	-	0	0	0	15%
- Customer	DISTPLT-SEC-C	135	119	0	9	7	0	0	-	0	1	0	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		160	132	0	9	15	3	0	-	0	1	0	
(390) Structures		8,430											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	1,284	689	1	24	431	131	2	-	1	2	2	15%
- Customer	DISTPLT-SEC-C	7,146	6,260	3	477	363	6	0	-	4	29	3	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		8,430	6,949	4	501	795	137	3	-	5	31	6	

Penn Power Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(391) Office Equipment		1,400											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	213	114	0	4	72	22	0	-	0	0	0	15%
- Customer	DISTPLT-SEC-C	1,187	1,040	1	79	60	1	0	-	1	5	1	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,400	1,154	1	83	132	23	0	-	1	5	1	
(392) Transportation		1,274											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	194	104	0	4	65	20	0	-	0	0	0	15%
- Customer	DISTPLT-SEC-C	1,080	946	0	72	55	1	0	-	1	4	1	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,274	1,050	1	76	120	21	0	-	1	5	1	
(393) Stores Equipment		19											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	3	2	0	0	1	0	0	-	0	0	0	15%
- Customer	DISTPLT-SEC-C	16	14	0	1	1	0	0	-	0	0	0	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		19	16	0	1	2	0	0	-	0	0	0	
(394) Tools & Garage Equip.		2,773											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	422	227	0	8	142	43	1	-	0	1	1	15%
- Customer	DISTPLT-SEC-C	2,351	2,059	1	157	120	2	0	-	1	10	1	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,773	2,286	1	165	261	45	1	-	2	10	2	
(395) Laboratory		15											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	2	1	0	0	1	0	0	-	0	0	0	15%
- Customer	DISTPLT-SEC-C	13	11	0	1	1	0	0	-	0	0	0	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		15	13	0	1	1	0	0	-	0	0	0	
(396) Power Equipment		980											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	149	80	0	3	50	15	0	-	0	0	0	15%
- Customer	DISTPLT-SEC-C	831	728	0	55	42	1	0	-	0	3	0	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		980	808	0	58	92	16	0	-	1	4	1	
(397) Communication Equipment		8,166											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	1,244	667	1	23	418	127	2	-	1	2	2	15%
- Customer	DISTPLT-SEC-C	6,922	6,064	3	462	352	6	0	-	4	28	3	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		8,166	6,731	4	485	770	133	3	-	5	30	6	
(398) Misc. Equipment		5											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	1	0	0	0	0	0	0	-	0	0	0	15%
- Customer	DISTPLT-SEC-C	5	4	0	0	0	0	0	-	0	0	0	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		5	4	0	0	1	0	0	-	0	0	0	
Total General Plant		23,222											
- Demand		3,538	1,897	3	66	1,188	361	7	-	4	6	7	
- Customer		19,685	17,245	9	1,313	1,001	16	0	-	10	81	9	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		23,222	19,142	11	1,379	2,189	377	7	-	14	87	16	
Total Utility Plant		742,108											
- Demand		110,837	59,432	80	2,083	37,213	11,302	212	-	125	179	209	
- Customer		631,271	553,038	277	42,099	32,108	518	11	-	325	2,595	299	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		**742,108**	**612,469**	**358**	**44,182**	**69,321**	**11,821**	**223**	**-**	**450**	**2,775**	**508**	

Penn Power Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
ACCUMULATED DEPRECIATION													
Accumulated Depreciation													
(108-302) Franchise & Consents		(1)											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-	(0)	(0)	(0)	15%
- Customer	DISTPLT-SEC-C	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-	(0)	(0)	(0)	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(1)	(0)	(0)	(0)	(0)	(0)	(0)	-	(0)	(0)	(0)	
(108-303) Intangible Plant		(14,296)											OpExp-SEC
- Demand	OpExp-SEC-D	(488)	(262)	(0)	(9)	(164)	(50)	(1)	-	(1)	(1)	(1)	3%
- Customer	OpExp-SEC-C	(13,808)	(12,097)	(6)	(921)	(702)	(11)	(0)	-	(7)	(57)	(7)	97%
- Commodity	OpExp-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(14,296)	(12,358)	(6)	(930)	(866)	(61)	(1)	-	(8)	(58)	(7)	
(108-350) Transm Land		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-352) Transm Structures		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-353) Transm Station Equipment		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-354) Transm Towers & Fixtures		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-355) Transm Poles & Fixtures		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-356) Transm OH Conductors		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-357) Transm Underground Conduit		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-358) Transm UG Conductors		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	

Penn Power Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(108-359) Transm Roads		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-360) Land		(2,152)											DIST_364-368-SEC
- Demand	DIST_364-368-SEC-D	(328)	(176)	(0)	(6)	(110)	(33)	(1)	-	(0)	(1)	(1)	15%
- Customer	DIST_364-368-SEC-C	(1,824)	(1,598)	(1)	(122)	(93)	(1)	(0)	-	(1)	(7)	(1)	85%
- Commodity	DIST_364-368-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(2,152)	(1,774)	(1)	(128)	(203)	(35)	(1)	-	(1)	(8)	(1)	
(108-361) Structures		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-362) Station Equip		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-364) Poles		(45,215)											364S
- Demand	NCP-SEC	(10,119)	(5,426)	(7)	(190)	(3,398)	(1,032)	(19)	-	(11)	(16)	(19)	22%
- Customer	CUS-SEC	(35,096)	(30,746)	(15)	(2,341)	(1,785)	(29)	(1)	-	(18)	(144)	(17)	78%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		(45,215)	(36,172)	(23)	(2,531)	(5,183)	(1,061)	(20)	-	(30)	(161)	(36)	
(108-365) OH Conductors		(43,159)											365S
- Demand	NCP-SEC	(1,097)	(588)	(1)	(21)	(368)	(112)	(2)	-	(1)	(2)	(2)	3%
- Customer	CUS-SEC	(42,061)	(36,849)	(18)	(2,805)	(2,139)	(35)	(1)	-	(22)	(173)	(20)	97%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		(43,159)	(37,437)	(19)	(2,826)	(2,508)	(146)	(3)	-	(23)	(175)	(22)	
(108-366) UG Conduit		(3,295)											366S
- Demand	NCP-SEC	(3,295)	(1,767)	(2)	(62)	(1,106)	(336)	(6)	-	(4)	(5)	(6)	100%
- Customer	CUS-SEC	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		(3,295)	(1,767)	(2)	(62)	(1,106)	(336)	(6)	-	(4)	(5)	(6)	
(108-367) UG Cond & Dev		(28,311)											367S
- Demand	NCP-SEC	(2,267)	(1,216)	(2)	(43)	(761)	(231)	(4)	-	(3)	(4)	(4)	8%
- Customer	CUS-SEC	(26,044)	(22,816)	(11)	(1,737)	(1,325)	(21)	(0)	-	(13)	(107)	(12)	92%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		(28,311)	(24,032)	(13)	(1,779)	(2,086)	(253)	(5)	-	(16)	(111)	(17)	
(108-368) Line Transformers		(43,052)											368S
- Demand	NCP-SEC	(13,876)	(7,440)	(10)	(261)	(4,659)	(1,415)	(27)	-	(16)	(22)	(26)	32%
- Customer	CUS-SEC	(29,176)	(25,560)	(13)	(1,946)	(1,484)	(24)	(1)	-	(15)	(120)	(14)	68%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		(43,052)	(33,001)	(23)	(2,207)	(6,143)	(1,439)	(27)	-	(31)	(142)	(40)	
(108-369) Services		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	

Penn Power Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(108-370) Meters		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-371) Install on Cust Premise		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-372) Leased Property Cust. Prem.		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-373) Street Lighting		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-389) Land & Land Rights		-											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	15%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-390) Struct & Impmnts -		(2,447)											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(373)	(200)	(0)	(7)	(125)	(38)	(1)	-	(0)	(1)	(1)	15%
- Customer	DISTPLT-SEC-C	(2,074)	(1,817)	(1)	(138)	(105)	(2)	(0)	-	(1)	(9)	(1)	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(2,447)	(2,017)	(1)	(145)	(231)	(40)	(1)	-	(1)	(9)	(2)	
(108-391) Office Furn & Equip		(786)											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(120)	(64)	(0)	(2)	(40)	(12)	(0)	-	(0)	(0)	(0)	15%
- Customer	DISTPLT-SEC-C	(666)	(584)	(0)	(44)	(34)	(1)	(0)	-	(0)	(3)	(0)	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(786)	(648)	(0)	(47)	(74)	(13)	(0)	-	(0)	(3)	(1)	
(108-392) Transportation Equip		(714)											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(109)	(58)	(0)	(2)	(37)	(11)	(0)	-	(0)	(0)	(0)	15%
- Customer	DISTPLT-SEC-C	(605)	(530)	(0)	(40)	(31)	(0)	(0)	-	(0)	(2)	(0)	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(714)	(589)	(0)	(42)	(67)	(12)	(0)	-	(0)	(3)	(0)	
(108-393) Stores Equip		(17)											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(3)	(1)	(0)	(0)	(1)	(0)	(0)	-	(0)	(0)	(0)	15%
- Customer	DISTPLT-SEC-C	(15)	(13)	(0)	(1)	(1)	(0)	(0)	-	(0)	(0)	(0)	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(17)	(14)	(0)	(1)	(2)	(0)	(0)	-	(0)	(0)	(0)	
(108-394) Tools, Shop & Garage Equip		(690)											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(105)	(56)	(0)	(2)	(35)	(11)	(0)	-	(0)	(0)	(0)	15%
- Customer	DISTPLT-SEC-C	(585)	(512)	(0)	(39)	(30)	(0)	(0)	-	(0)	(2)	(0)	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(690)	(569)	(0)	(41)	(65)	(11)	(0)	-	(0)	(3)	(0)	

Penn Power Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(108-395) Laboratory Equip		(13)											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(2)	(1)	(0)	(0)	(1)	(0)	(0)	-	(0)	(0)	(0)	15%
- Customer	DISTPLT-SEC-C	(11)	(10)	(0)	(1)	(1)	(0)	(0)	-	(0)	(0)	(0)	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(13)	(11)	(0)	(1)	(1)	(0)	(0)	-	(0)	(0)	(0)	
(108-396) Power Operated Equip		(359)											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(55)	(29)	(0)	(1)	(18)	(6)	(0)	-	(0)	(0)	(0)	15%
- Customer	DISTPLT-SEC-C	(304)	(266)	(0)	(20)	(15)	(0)	(0)	-	(0)	(1)	(0)	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(359)	(296)	(0)	(21)	(34)	(6)	(0)	-	(0)	(1)	(0)	
(108-397) Communication Equip		(2,605)											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(397)	(213)	(0)	(7)	(133)	(40)	(1)	-	(0)	(1)	(1)	15%
- Customer	DISTPLT-SEC-C	(2,208)	(1,934)	(1)	(147)	(112)	(2)	(0)	-	(1)	(9)	(1)	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(2,605)	(2,147)	(1)	(155)	(246)	(42)	(1)	-	(2)	(10)	(2)	
(108-398) MISC Equip		(48)											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(7)	(4)	(0)	(0)	(2)	(1)	(0)	-	(0)	(0)	(0)	15%
- Customer	DISTPLT-SEC-C	(40)	(35)	(0)	(3)	(2)	(0)	(0)	-	(0)	(0)	(0)	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(48)	(39)	(0)	(3)	(4)	(1)	(0)	-	(0)	(0)	(0)	
Total Accumulated Depreciation		(187,157)											
- Demand		(32,639)	(17,501)	(24)	(613)	(10,958)	(3,328)	(63)	-	(37)	(53)	(62)	
- Customer		(154,517)	(135,368)	(68)	(10,305)	(7,859)	(127)	(3)	-	(80)	(635)	(73)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total Accumulated Depreciation		**(187,157)**	**(152,870)**	**(92)**	**(10,918)**	**(18,818)**	**(3,455)**	**(65)**	**-**	**(116)**	**(688)**	**(135)**	
OTHER RATE BASE ITEMS													
Other Rate Base Items													
Material & Supplies		4,129											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	629	337	0	12	211	64	1	-	1	1	1	15%
- Customer	DISTPLT-SEC-C	3,500	3,066	2	233	178	3	0	-	2	14	2	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		4,129	3,404	2	245	389	67	1	-	3	15	3	
Cash Working Capital		10,445											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	1,591	853	1	30	534	162	3	-	2	3	3	15%
- Customer	DISTPLT-SEC-C	8,854	7,757	4	590	450	7	0	-	5	36	4	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		10,445	8,610	5	620	985	170	3	-	6	39	7	
Deferred Storm Damage		21,293											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	3,244	1,739	2	61	1,089	331	6	-	4	5	6	15%
- Customer	DISTPLT-SEC-C	18,049	15,812	8	1,204	918	15	0	-	9	74	9	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		21,293	17,552	10	1,265	2,007	346	7	-	13	79	15	

Penn Power Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Customer Deposits		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
Customer Advances		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
ADIT		(108,170)											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(16,478)	(8,836)	(12)	(310)	(5,532)	(1,680)	(32)	-	(19)	(27)	(31)	15%
- Customer	DISTPLT-SEC-C	(91,692)	(80,328)	(40)	(6,115)	(4,664)	(75)	(2)	-	(47)	(377)	(43)	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(108,170)	(89,164)	(52)	(6,425)	(10,196)	(1,756)	(33)	-	(66)	(404)	(75)	
Capitalized Pension and OPEB		(3,060)											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(466)	(250)	(0)	(9)	(156)	(48)	(1)	-	(1)	(1)	(1)	15%
- Customer	DISTPLT-SEC-C	(2,594)	(2,272)	(1)	(173)	(132)	(2)	(0)	-	(1)	(11)	(1)	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(3,060)	(2,522)	(1)	(182)	(288)	(50)	(1)	-	(2)	(11)	(2)	
Total Other Rate Base Items		(75,362)											
- Demand		(11,480)	(6,156)	(8)	(216)	(3,854)	(1,171)	(22)	-	(13)	(19)	(22)	
- Customer		(63,882)	(55,965)	(28)	(4,260)	(3,249)	(52)	(1)	-	(33)	(263)	(30)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		(75,362)	(62,121)	(36)	(4,476)	(7,104)	(1,223)	(23)	-	(46)	(281)	(52)	
Total Rate Base		**479,589**											
- Demand		**66,717**	**35,775**	**48**	**1,254**	**22,400**	**6,803**	**128**	**-**	**76**	**108**	**126**	
- Customer		**412,872**	**361,705**	**181**	**27,534**	**21,000**	**339**	**7**	**-**	**212**	**1,697**	**196**	
- Commodity		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	
Total		**479,589**	**397,479**	**230**	**28,788**	**43,400**	**7,142**	**135**	**-**	**288**	**1,805**	**322**	

Penn Power Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
OPERATIONS & MAINTENANCE EXPENSES													
Transmission Expenses													
Operations Expenses													
(560) Operating Supervision & Engineering		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(561) Load Dispatch		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(562) Station Expenses		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(563) Overhead Line Expenses		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(565) Transmission of Electricity by Others		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(566) Miscellaneous transmission expenses		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
Total Trans. Operations Expenses		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
Maintenance Expense													
(568) Maintenance Supervision and Engineering		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(569) Maintenance of Structures		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(570) Maintenance of Station Equipment		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	

Penn Power Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(571) Maintenance of Overhead Lines		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(572) Maintenance of miscellaneous distribution plant		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
Total Trans. Maintenance Expenses		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
Total Transmission Expenses		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	

Penn Power Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Distribution Expenses													
Operations Expenses													
(580) Operation Supervision & Engineering		753											DistOpExp-SEC
- Demand	DistOpExp-SEC-D	55	29	0	1	18	6	0	-	0	0	0	7%
- Customer	DistOpExp-SEC-C	698	611	0	47	36	1	0	-	0	3	0	93%
- Commodity	DistOpExp-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		753	641	0	48	54	6	0	-	0	3	0	
(581) Load Dispatching		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(582) Station Expenses		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(583) Overhead line expenses		149											365S
- Demand	NCP-SEC	4	2	0	0	1	0	0	-	0	0	0	3%
- Customer	CUS-SEC	145	127	0	10	7	0	0	-	0	1	0	97%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		149	129	0	10	9	1	0	-	0	1	0	
(584) Underground line expenses		970											367S
- Demand	NCP-SEC	78	42	0	1	26	8	0	-	0	0	0	8%
- Customer	CUS-SEC	892	781	0	59	45	1	0	-	0	4	0	92%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		970	823	0	61	71	9	0	-	1	4	1	
(586) Meter expenses		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(588) Miscellaneous distribution expenses		1,225											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	187	100	0	4	63	19	0	-	0	0	0	15%
- Customer	DISTPLT-SEC-C	1,038	910	0	69	53	1	0	-	1	4	0	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,225	1,010	1	73	115	20	0	-	1	5	1	

Penn Power Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(589) Rents		29											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	4	2	0	0	1	0	0	-	0	0	0	15%
- Customer	DISTPLT-SEC-C	25	22	0	2	1	0	0	-	0	0	0	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		29	24	0	2	3	0	0	-	0	0	0	
Total Dist. Operations Expenses		3,125											
- Demand		327	175	0	6	110	33	1	-	0	1	1	
- Customer		2,798	2,451	1	187	142	2	0	-	1	12	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		3,125	2,627	1	193	252	36	1	-	2	12	2	
Maintenance Expense													
(590) Maintenance Supervision and Engineering		120											DistMtExp-SEC
- Demand	DistMtExp-SEC-D	3	2	0	0	1	0	0	-	0	0	0	3%
- Customer	DistMtExp-SEC-C	117	103	0	8	6	0	0	-	0	0	0	97%
- Commodity	DistMtExp-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		120	104	0	8	7	0	0	-	0	0	0	
(591) Maintenance of Structures		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(592) Maintenance of Station Equipment		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(593) Maintenance of Overhead Lines		29,157											365S
- Demand	NCP-SEC	741	398	1	14	249	76	1	-	1	1	1	3%
- Customer	CUS-SEC	28,416	24,894	12	1,895	1,445	23	0	-	15	117	13	97%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		29,157	25,292	13	1,909	1,694	99	2	-	15	118	15	
(594) Maintenance of underground lines		401											367S
- Demand	NCP-SEC	32	17	0	1	11	3	0	-	0	0	0	8%
- Customer	CUS-SEC	369	324	0	25	19	0	0	-	0	2	0	92%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		401	341	0	25	30	4	0	-	0	2	0	
(595) Maintenance of line transformers		-											368S
- Demand	NCP-SEC	-	-	-	-	-	-	-	-	-	-	-	32%
- Customer	CUS-SEC	-	-	-	-	-	-	-	-	-	-	-	68%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(596) Maintenance of street lighting and signal systems		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	

Penn Power Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(597) Maintenance of meters		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(598) Maintenance of miscellaneous distribution plant		131											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	20	11	0	0	7	2	0	-	0	0	0	15%
- Customer	DISTPLT-SEC-C	111	97	0	7	6	0	0	-	0	0	0	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		131	108	0	8	12	2	0	-	0	0	0	
Total Dist. Maintenance Expenses		29,810											
- Demand		797	427	1	15	267	81	2	-	1	1	2	
- Customer		29,013	25,418	13	1,935	1,476	24	1	-	15	119	14	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		29,810	25,845	13	1,950	1,743	105	2	-	16	121	15	
Total Distribution Expenses		32,935											
- Demand		1,124	603	1	21	377	115	2	-	1	2	2	
- Customer		31,811	27,869	14	2,121	1,618	26	1	-	16	131	15	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		32,935	28,472	15	2,143	1,995	141	3	-	18	133	17	
Customer Accounts													
(901) Supervision		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(902) Meter Reading Expenses		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(903) Collections & Records		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(904) Uncollectables		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	

Penn Power Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(905) Misc. Customer Accounts		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
Total Customer Accounts and Services		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
Customer Information													
(907) Supervision		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(908) Customer Information		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(909) Advertising		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(910) Misc. Expense		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
Total Customer Information		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
Sales													
(911) Sales Supervision		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(913) Advertising Expense		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
Total Sales		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	

Penn Power Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Administrative & General Expense													
(920) Administrative and General Salaries		(365)											NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	(14)	(8)	(0)	(0)	(5)	(1)	(0)	-	(0)	(0)	(0)	4%
- Customer	NONAGLAB-SEC-C	(350)	(307)	(0)	(23)	(18)	(0)	(0)	-	(0)	(1)	(0)	96%
- Commodity	NONAGLAB-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(365)	(314)	(0)	(24)	(23)	(2)	(0)	-	(0)	(1)	(0)	
(921 Office Supplies		802											NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	32	17	0	1	11	3	0	-	0	0	0	4%
- Customer	NONAGLAB-SEC-C	770	675	0	51	39	1	0	-	0	3	0	96%
- Commodity	NONAGLAB-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		802	692	0	52	50	4	0	-	0	3	0	
(922) Admin Expenses		-											NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	-	-	-	-	-	-	-	-	-	-	-	4%
- Customer	NONAGLAB-SEC-C	-	-	-	-	-	-	-	-	-	-	-	96%
- Commodity	NONAGLAB-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(923) Outside Services		6,662											NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	264	142	0	5	89	27	1	-	0	0	0	4%
- Customer	NONAGLAB-SEC-C	6,398	5,605	3	427	325	5	0	-	3	26	3	96%
- Commodity	NONAGLAB-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		6,662	5,747	3	432	414	32	1	-	4	27	4	
(924) Property Insurance		17											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	3	1	0	0	1	0	0	-	0	0	0	15%
- Customer	DISTPLT-SEC-C	14	13	0	1	1	0	0	-	0	0	0	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		17	14	0	1	2	0	0	-	0	0	0	
(925) Injury and Damages		615											DISTLAB-SEC
- Demand	DISTLAB-SEC-D	24	13	0	0	8	2	0	-	0	0	0	4%
- Customer	DISTLAB-SEC-C	591	517	0	39	30	0	0	-	0	2	0	96%
- Commodity	DISTLAB-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		615	531	0	40	38	3	0	-	0	2	0	
(926) Pension and Benefits		4,004											NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	159	85	0	3	53	16	0	-	0	0	0	4%
- Customer	NONAGLAB-SEC-C	3,846	3,369	2	256	196	3	0	-	2	16	2	96%
- Commodity	NONAGLAB-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		4,004	3,454	2	259	249	19	0	-	2	16	2	
(928) Regulatory Commission Expense		395											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	60	32	0	1	20	6	0	-	0	0	0	15%
- Customer	DISTPLT-SEC-C	335	293	0	22	17	0	0	-	0	1	0	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		395	326	0	23	37	6	0	-	0	1	0	
(930.1) General Advertising		1											NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	0	0	0	0	0	0	0	-	0	0	0	4%
- Customer	NONAGLAB-SEC-C	1	1	0	0	0	0	0	-	0	0	0	96%
- Commodity	NONAGLAB-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	1	0	0	0	0	0	-	0	0	0	
(903.2) Misc. Expense		384											NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	15	8	0	0	5	2	0	-	0	0	0	4%
- Customer	NONAGLAB-SEC-C	369	323	0	25	19	0	0	-	0	2	0	96%
- Commodity	NONAGLAB-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		384	331	0	25	24	2	0	-	0	2	0	

Penn Power Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(931) Misc. Rent		35											NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	1	1	0	0	0	0	0	-	0	0	0	4%
- Customer	NONAGLAB-SEC-C	34	30	0	2	2	0	0	-	0	0	0	96%
- Commodity	NONAGLAB-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		35	30	0	2	2	0	0	-	0	0	0	
(935) Maint. Of General Plant		259											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	40	21	0	1	13	4	0	-	0	0	0	15%
- Customer	DISTPLT-SEC-C	220	193	0	15	11	0	0	-	0	1	0	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		259	214	0	15	24	4	0	-	0	1	0	
(9XX) Open		-											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	15%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
Total A&G Expense		12,811											
- Demand		584	313	0	11	196	60	1	-	1	1	1	
- Customer		12,227	10,712	5	815	622	10	0	-	6	50	6	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		12,811	11,025	6	826	818	70	1	-	7	51	7	
Total O&M Expenses		45,747											
- Demand		1,708	916	1	32	573	174	3	-	2	3	3	
- Customer		44,039	38,581	19	2,937	2,240	36	1	-	23	181	21	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		**45,747**	**39,497**	**21**	**2,969**	**2,813**	**210**	**4**	**-**	**25**	**184**	**24**	

Penn Power Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
DEPRECIATION EXPENSE													
Depreciation Expense													
(403-303) Intangible		1,065											OpExp-SEC
- Demand	OpExp-SEC-D	36	19	0	1	12	4	0	-	0	0	0	3%
- Customer	OpExp-SEC-C	1,029	901	0	69	52	1	0	-	1	4	0	97%
- Commodity	OpExp-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,065	921	0	69	65	5	0	-	1	4	1	
(403-350) Transm Land		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-352) Transm Strucutres		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-353) Transm Station Equipment		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-354) Transm Towers & Fixtures		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-355) Transm Poles & Fixtures		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-356) Transm OH Conductors		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-357) Transm UG Conduit		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-358) Transm UG Conductors		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-359) Transm Roads		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	

Penn Power Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(403-360) Land		-											DIST_364-368-SEC
- Demand	DIST_364-368-SEC-D	-	-	-	-	-	-	-	-	-	-	-	15%
- Customer	DIST_364-368-SEC-C	-	-	-	-	-	-	-	-	-	-	-	85%
- Commodity	DIST_364-368-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-361) Structures		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-362) Station Equip		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-364) Poles		2,849											364S
- Demand	NCP-SEC	638	342	0	12	214	65	1	-	1	1	1	22%
- Customer	CUS-SEC	2,211	1,937	1	147	112	2	0	-	1	9	1	78%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,849	2,279	1	159	327	67	1	-	2	10	2	
(403-365) OH Conductors		5,850											365S
- Demand	NCP-SEC	149	80	0	3	50	15	0	-	0	0	0	3%
- Customer	CUS-SEC	5,701	4,995	3	380	290	5	0	-	3	23	3	97%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		5,850	5,075	3	383	340	20	0	-	3	24	3	
(403-366) UG Conduit		112											366S
- Demand	NCP-SEC	112	60	0	2	38	11	0	-	0	0	0	100%
- Customer	CUS-SEC	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		112	60	0	2	38	11	0	-	0	0	0	
(403-367) UG Conductors		2,695											367S
- Demand	NCP-SEC	216	116	0	4	72	22	0	-	0	0	0	8%
- Customer	CUS-SEC	2,479	2,172	1	165	126	2	0	-	1	10	1	92%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,695	2,287	1	169	199	24	0	-	2	11	2	
(403-368) Line Transformers		4,171											368S
- Demand	NCP-SEC	1,344	721	1	25	451	137	3	-	2	2	3	32%
- Customer	CUS-SEC	2,827	2,476	1	189	144	2	0	-	1	12	1	68%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		4,171	3,197	2	214	595	139	3	-	3	14	4	
(403-369) Services		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	

Penn Power Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(403-370) Meters		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-371) Install on Cust Premise		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-372) Leased Property Cust. Prem.		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-373) Streetlight		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-389) Land		-											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	15%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-390) Structures		159											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	24	13	0	0	8	2	0	-	0	0	0	15%
- Customer	DISTPLT-SEC-C	135	118	0	9	7	0	0	-	0	1	0	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		159	131	0	9	15	3	0	-	0	1	0	
(403-391) Office Equipment		227											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	35	19	0	1	12	4	0	-	0	0	0	15%
- Customer	DISTPLT-SEC-C	193	169	0	13	10	0	0	-	0	1	0	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		227	187	0	14	21	4	0	-	0	1	0	
(403-392) Transportation		103											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	16	8	0	0	5	2	0	-	0	0	0	15%
- Customer	DISTPLT-SEC-C	87	76	0	6	4	0	0	-	0	0	0	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		103	85	0	6	10	2	0	-	0	0	0	
(403-393) Stores Equip		0											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	0	0	0	0	0	0	0	-	0	0	0	15%
- Customer	DISTPLT-SEC-C	0	0	0	0	0	0	0	-	0	0	0	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	-	0	0	0	
(403-394) Tools, Shop & Garage Equip		115											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	18	9	0	0	6	2	0	-	0	0	0	15%
- Customer	DISTPLT-SEC-C	98	86	0	7	5	0	0	-	0	0	0	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		115	95	0	7	11	2	0	-	0	0	0	

Penn Power Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(403-395) Laboratory Equip		1											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	0	0	0	0	0	0	0	-	0	0	0	15%
- Customer	DISTPLT-SEC-C	1	1	0	0	0	0	0	-	0	0	0	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	1	0	0	0	0	0	-	0	0	0	
(403-396) Power Equipment		47											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	7	4	0	0	2	1	0	-	0	0	0	15%
- Customer	DISTPLT-SEC-C	39	35	0	3	2	0	0	-	0	0	0	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		47	38	0	3	4	1	0	-	0	0	0	
(403-397) Communication Equip		700											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	107	57	0	2	36	11	0	-	0	0	0	15%
- Customer	DISTPLT-SEC-C	593	520	0	40	30	0	0	-	0	2	0	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		700	577	0	42	66	11	0	-	0	3	0	
(403-398) Misc. Equip		-											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	15%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
Amortization and Depletion of Utility Plant		-											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	15%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Cost of Removal/Salvage		-											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	15%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Average Net Salvage		-											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	15%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Depreciation Expense		3,673											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	559	300	0	11	188	57	1	-	1	1	1	15%
- Customer	DISTPLT-SEC-C	3,113	2,727	1	208	158	3	0	-	2	13	1	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3,673	3,027	2	218	346	60	1	-	2	14	3	
Total Depreciation Expense		21,766											
- Demand		3,260	1,748	2	61	1,095	332	6	-	4	5	6	
- Customer		18,506	16,213	8	1,234	941	15	0	-	10	76	9	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		**21,766**	**17,961**	**10**	**1,295**	**2,036**	**348**	**7**	**-**	**13**	**81**	**15**	

Penn Power Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Amortization													
Amortization		-											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	15%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
Removal of Retained Riders		-											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	15%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
Eliminate Amort per IS		-											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	15%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
Storm Reserve Amortization		4,831											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	736	395	1	14	247	75	1	-	1	1	1	15%
- Customer	DISTPLT-SEC-C	4,095	3,587	2	273	208	3	0	-	2	17	2	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		4,831	3,982	2	287	455	78	1	-	3	18	3	
Extraordinary Storm Reserve Amort		4,682											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	713	382	1	13	239	73	1	-	1	1	1	15%
- Customer	DISTPLT-SEC-C	3,969	3,477	2	265	202	3	0	-	2	16	2	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		4,682	3,860	2	278	441	76	1	-	3	17	3	
COVID-19 Reg Asset Amort		840											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	128	69	0	2	43	13	0	-	0	0	0	15%
- Customer	DISTPLT-SEC-C	712	624	0	48	36	1	0	-	0	3	0	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		840	693	0	50	79	14	0	-	1	3	1	
Streetlight Reg Asset Amort		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
Verizon Pole Attach Amort		-											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	15%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
Total Depreciation and Amortization		32,120											
- Demand		4,837	2,594	4	91	1,624	493	9	-	5	8	9	
- Customer		27,282	23,901	12	1,819	1,388	22	0	-	14	112	13	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		**32,120**	**26,495**	**15**	**1,910**	**3,012**	**516**	**10**	**-**	**20**	**120**	**22**	

Penn Power Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Taxes Other than Income													
Gross Receipt Taxes		5,272											DISTPLT-SEC
- Demand	Revenues	803	603	1	34	86	25	27	17	1	4	6	15%
- Customer	Revenues	4,469	3,353	4	191	478	142	149	95	3	20	35	85%
- Commodity	Revenues	-	-	-	-	-	-	-	-	-	-	-	0%
Total		5,272	3,956	4	225	563	167	176	113	3	24	42	
Payroll Taxes		281											LABOR-SEC
- Demand	LABOR-SEC-D	12	6	0	0	4	1	0	-	0	0	0	4%
- Customer	LABOR-SEC-C	270	236	0	18	14	0	0	-	0	1	0	96%
- Commodity	LABOR-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		281	243	0	18	18	1	0	-	0	1	0	
PURTA Taxes		283											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	43	23	0	1	14	4	0	-	0	0	0	15%
- Customer	DISTPLT-SEC-C	240	210	0	16	12	0	0	-	0	1	0	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		283	233	0	17	27	5	0	-	0	1	0	
Real Estate Taxes		56											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	9	5	0	0	3	1	0	-	0	0	0	15%
- Customer	DISTPLT-SEC-C	48	42	0	3	2	0	0	-	0	0	0	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		56	46	0	3	5	1	0	-	0	0	0	
Sales & Use Taxes		-											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	15%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
Misc. Taxes		-											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	15%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
IS Adj, Payroll Taxes		-											LABOR-SEC
- Demand	LABOR-SEC-D	-	-	-	-	-	-	-	-	-	-	-	4%
- Customer	LABOR-SEC-C	-	-	-	-	-	-	-	-	-	-	-	96%
- Commodity	LABOR-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
Other Taxes		0											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	0	0	0	0	0	0	0	-	0	0	0	15%
- Customer	DISTPLT-SEC-C	0	0	0	0	0	0	0	-	0	0	0	85%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	-	0	0	0	
Total Taxes Other than Income		5,893											
- Demand		866	637	1	35	107	32	27	17	1	4	6	
- Customer		5,026	3,842	4	228	506	142	149	95	3	22	35	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total Taxes Other than Income		5,893	4,478	5	263	613	174	176	113	4	26	42	
Total Operating Expenses		**83,759**											
- Demand		**7,412**	**4,146**	**5**	**158**	**2,305**	**699**	**39**	**17**	**8**	**14**	**19**	
- Customer		**76,348**	**66,324**	**35**	**4,984**	**4,134**	**201**	**150**	**95**	**40**	**315**	**69**	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		**83,759**	**70,470**	**41**	**5,143**	**6,438**	**900**	**190**	**113**	**48**	**330**	**88**	

Penn Power Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
UTILITY PLANT													
Intangible Plant													
(301) Organization		3											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	3	2	0	0	0	0	0	0	0	0	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3	2	0	0	0	0	0	0	0	0	0	
(302) Franchises and Consents		8											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	8	6	0	0	1	0	0	0	0	0	1	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		8	6	0	0	1	0	0	0	0	0	1	
(303) Intangible Plant		4,473											OpExp-CS
- Demand	OpExp-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	OpExp-CS-C	4,473	3,866	2	251	235	13	19	16	2	18	50	100%
- Commodity	OpExp-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		4,473	3,866	2	251	235	13	19	16	2	18	50	
Total Intangible Plant		4,484											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		4,484	3,873	2	252	236	13	19	16	2	19	51	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		4,484	3,873	2	252	236	13	19	16	2	19	51	
Distribution Plant													
(350) Transmission Land		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(352) Transmission Structures		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(353) Trans. Station Equipment		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(354) Trans. Towers & Fixtures		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(355) Trans. Poles & Fixtures		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	

Penn Power Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(356) Trans. OH Conductors		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(357) Underground Conduit		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(358) Trans. UG Conductors		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(359) Trans. Roads		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(360) Land and Land Rights		32											DIST_364-368-CS
- Demand	DIST_364-368-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DIST_364-368-CS-C	32	-	-	-	-	-	-	-	-	-	32	100%
- Commodity	DIST_364-368-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		32	-	-	-	-	-	-	-	-	-	32	
(361) Structures and Improvements		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(362) Station Equipment		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(364) Poles, Towers & Fixtures		2,713											CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	STLT-Direct	2,713	-	-	-	-	-	-	-	-	-	2,713	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,713	-	-	-	-	-	-	-	-	-	2,713	
(365) Overhead Conductors & Devices		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	

Penn Power Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(366) Underground Conduit		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(367) Underground Conductors & Device		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(368) Line Transformers		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(369) Services		48,938											CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	CUS-SEC	48,938	42,873	22	3,264	2,489	40	1	-	25	201	23	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		48,938	42,873	22	3,264	2,489	40	1	-	25	201	23	
(370) Meters		53,590											CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	Meters	53,590	41,147	32	3,966	5,557	195	886	1,764	44	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		53,590	41,147	32	3,966	5,557	195	886	1,764	44	-	-	
(371) Customer Premises		4,092											CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	OL-Direct	4,092	-	-	-	-	-	-	-	-	4,092	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		4,092	-	-	-	-	-	-	-	-	4,092	-	
(372) Leased Property Cust. Prem.		-											CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	OL-Direct	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(373) Streetlight		9,201											CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	STLT-Direct	9,201	-	-	-	-	-	-	-	-	-	9,201	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		9,201	-	-	-	-	-	-	-	-	-	9,201	
Total Distribution Plant		118,566											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		118,566	84,020	54	7,229	8,046	235	887	1,764	69	4,293	11,969	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		118,566	84,020	54	7,229	8,046	235	887	1,764	69	4,293	11,969	
General Plant													
(389) Land		27											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	27	19	0	2	2	0	0	0	0	1	3	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		27	19	0	2	2	0	0	0	0	1	3	
(390) Structures		1,428											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	1,428	1,012	1	87	97	3	11	21	1	52	144	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,428	1,012	1	87	97	3	11	21	1	52	144	

Penn Power Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(391) Office Equipment		237											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	237	168	0	14	16	0	2	4	0	9	24	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		237	168	0	14	16	0	2	4	0	9	24	
(392) Transportation		216											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	216	153	0	13	15	0	2	3	0	8	22	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		216	153	0	13	15	0	2	3	0	8	22	
(393) Stores Equipment		3											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	3	2	0	0	0	0	0	0	0	0	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3	2	0	0	0	0	0	0	0	0	0	
(394) Tools & Garage Equip.		470											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	470	333	0	29	32	1	4	7	0	17	47	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		470	333	0	29	32	1	4	7	0	17	47	
(395) Laboratory		3											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	3	2	0	0	0	0	0	0	0	0	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3	2	0	0	0	0	0	0	0	0	0	
(396) Power Equipment		166											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	166	118	0	10	11	0	1	2	0	6	17	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		166	118	0	10	11	0	1	2	0	6	17	
(397) Communication Equipment		1,383											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	1,383	980	1	84	94	3	10	21	1	50	140	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,383	980	1	84	94	3	10	21	1	50	140	
(398) Misc. Equipment		1											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	1	1	0	0	0	0	0	0	0	0	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	1	0	0	0	0	0	0	0	0	0	
Total General Plant		3,933											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		3,933	2,787	2	240	267	8	29	59	2	142	397	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		3,933	2,787	2	240	267	8	29	59	2	142	397	
Total Utility Plant		126,983											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		126,983	90,680	57	7,721	8,549	256	936	1,839	73	4,455	12,417	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		**126,983**	**90,680**	**57**	**7,721**	**8,549**	**256**	**936**	**1,839**	**73**	**4,455**	**12,417**	

Penn Power Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
ACCUMULATED DEPRECIATION													
Accumulated Depreciation													
(108-302) Franchise & Consents		(0)											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
(108-303) Intangible Plant		(3,417)											OpExp-CS
- Demand	OpExp-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	OpExp-CS-C	(3,417)	(2,953)	(1)	(192)	(180)	(10)	(15)	(12)	(2)	(14)	(38)	100%
- Commodity	OpExp-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(3,417)	(2,953)	(1)	(192)	(180)	(10)	(15)	(12)	(2)	(14)	(38)	
(108-350) Transm Land		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-352) Transm Structures		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-353) Transm Station Equipment		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-354) Transm Towers & Fixtures		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-355) Transm Poles & Fixtures		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-356) Transm OH Conductors		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-357) Transm Underground Conduit		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-358) Transm UG Conductors		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	

Penn Power Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(108-359) Transm Roads		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-360) Land		(8)											DIST_364-368-CS
- Demand	DIST_364-368-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DIST_364-368-CS-C	(8)	-	-	-	-	-	-	-	-	-	(8)	100%
- Commodity	DIST_364-368-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(8)	-	-	-	-	-	-	-	-	-	(8)	
(108-361) Structures		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-362) Station Equip		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-364) Poles		(785)											CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	STLT-Direct	(785)	-	-	-	-	-	-	-	-	-	(785)	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		(785)	-	-	-	-	-	-	-	-	-	(785)	
(108-365) OH Conductors		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-366) UG Conduit		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-367) UG Cond & Dev		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-368) Line Transformers		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-369) Services		(24,562)											CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	CUS-SEC	(24,562)	(21,518)	(11)	(1,638)	(1,249)	(20)	(0)	-	(13)	(101)	(12)	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		(24,562)	(21,518)	(11)	(1,638)	(1,249)	(20)	(0)	-	(13)	(101)	(12)	

Penn Power Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(108-370) Meters		(26,138)											CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	Meters	(26,138)	(20,068)	(16)	(1,934)	(2,710)	(95)	(432)	(860)	(21)	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		(26,138)	(20,068)	(16)	(1,934)	(2,710)	(95)	(432)	(860)	(21)	-	-	
(108-371) Install on Cust Premise		(3,061)											CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	OL-Direct	(3,061)	-	-	-	-	-	-	-	-	(3,061)	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		(3,061)	-	-	-	-	-	-	-	-	(3,061)	-	
(108-372) Leased Property Cust. Prem.		-											CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	OL-Direct	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-373) Street Lighting		(3,706)											CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	STLT-Direct	(3,706)	-	-	-	-	-	-	-	-	-	(3,706)	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		(3,706)	-	-	-	-	-	-	-	-	-	(3,706)	
(108-389) Land & Land Rights		-											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(108-390) Struct & Impmnts -		(414)											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(414)	(294)	(0)	(25)	(28)	(1)	(3)	(6)	(0)	(15)	(42)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(414)	(294)	(0)	(25)	(28)	(1)	(3)	(6)	(0)	(15)	(42)	
(108-391) Office Furn & Equip		(133)											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(133)	(94)	(0)	(8)	(9)	(0)	(1)	(2)	(0)	(5)	(13)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(133)	(94)	(0)	(8)	(9)	(0)	(1)	(2)	(0)	(5)	(13)	
(108-392) Transportation Equip		(121)											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(121)	(86)	(0)	(7)	(8)	(0)	(1)	(2)	(0)	(4)	(12)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(121)	(86)	(0)	(7)	(8)	(0)	(1)	(2)	(0)	(4)	(12)	
(108-393) Stores Equip		(3)											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(3)	(2)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(3)	(2)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
(108-394) Tools, Shop & Garage Equip		(117)											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(117)	(83)	(0)	(7)	(8)	(0)	(1)	(2)	(0)	(4)	(12)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(117)	(83)	(0)	(7)	(8)	(0)	(1)	(2)	(0)	(4)	(12)	

Penn Power Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(108-395) Laboratory Equip		(2)											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(2)	(2)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(2)	(2)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
(108-396) Power Operated Equip		(61)											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(61)	(43)	(0)	(4)	(4)	(0)	(0)	(1)	(0)	(2)	(6)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(61)	(43)	(0)	(4)	(4)	(0)	(0)	(1)	(0)	(2)	(6)	
(108-397) Communication Equip		(441)											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(441)	(313)	(0)	(27)	(30)	(1)	(3)	(7)	(0)	(16)	(45)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(441)	(313)	(0)	(27)	(30)	(1)	(3)	(7)	(0)	(16)	(45)	
(108-398) MISC Equip		(8)											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(8)	(6)	(0)	(0)	(1)	(0)	(0)	(0)	(0)	(0)	(1)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(8)	(6)	(0)	(0)	(1)	(0)	(0)	(0)	(0)	(0)	(1)	
Total Accumulated Depreciation		(62,977)											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		(62,977)	(45,461)	(29)	(3,843)	(4,228)	(128)	(457)	(892)	(36)	(3,223)	(4,681)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total Accumulated Depreciation		**(62,977)**	**(45,461)**	**(29)**	**(3,843)**	**(4,228)**	**(128)**	**(457)**	**(892)**	**(36)**	**(3,223)**	**(4,681)**	
OTHER RATE BASE ITEMS													
Other Rate Base Items													
Material & Supplies		699											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	699	496	0	43	47	1	5	10	0	25	71	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		699	496	0	43	47	1	5	10	0	25	71	
Cash Working Capital		1,769											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	1,769	1,254	1	108	120	4	13	26	1	64	179	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,769	1,254	1	108	120	4	13	26	1	64	179	
Deferred Storm Damage		3,606											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	3,606	2,555	2	220	245	7	27	54	2	131	364	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3,606	2,555	2	220	245	7	27	54	2	131	364	

Penn Power Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Customer Deposits		(7,833)											CUS
- Demand	Deposits	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer		(7,833)	(3,343)	(7)	(542)	(2,905)	(301)	(467)	(259)	(10)	(0)	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		(7,833)	(3,343)	(7)	(542)	(2,905)	(301)	(467)	(259)	(10)	(0)	-	
Customer Advances		-											CUS
- Demand	CUS-RES	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer		-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
ADIT		(18,319)											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(18,319)	(12,981)	(8)	(1,117)	(1,243)	(36)	(137)	(273)	(11)	(663)	(1,849)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(18,319)	(12,981)	(8)	(1,117)	(1,243)	(36)	(137)	(273)	(11)	(663)	(1,849)	
Capitalized Pension and OPEB		(518)											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(518)	(367)	(0)	(32)	(35)	(1)	(4)	(8)	(0)	(19)	(52)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(518)	(367)	(0)	(32)	(35)	(1)	(4)	(8)	(0)	(19)	(52)	
Total Other Rate Base Items		(20,596)											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		(20,596)	(12,387)	(13)	(1,320)	(3,771)	(326)	(562)	(449)	(17)	(462)	(1,288)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		(20,596)	(12,387)	(13)	(1,320)	(3,771)	(326)	(562)	(449)	(17)	(462)	(1,288)	
Total Rate Base		**43,409**											
- Demand		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	
- Customer		**43,409**	**32,832**	**16**	**2,558**	**551**	**(198)**	**(84)**	**497**	**20**	**769**	**6,448**	
- Commodity		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	
Total		**43,409**	**32,832**	**16**	**2,558**	**551**	**(198)**	**(84)**	**497**	**20**	**769**	**6,448**	

Penn Power Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
OPERATIONS & MAINTENANCE EXPENSES													
Transmission Expenses													
Operations Expenses													
(560) Operating Supervision & Engineering		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(561) Load Dispatch		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(562) Station Expenses		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(563) Overhead Line Expenses		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(565) Transmission of Electricity by Others		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(566) Miscellaneous transmission expenses		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
Total Trans. Operations Expenses		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
Maintenance Expense													
(568) Maintenance Supervision and Engineering		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(569) Maintenance of Structures		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(570) Maintenance of Station Equipment		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	

Penn Power Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(571) Maintenance of Overhead Lines		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(572) Maintenance of miscellaneous distribution plant		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
Total Trans. Maintenance Expenses		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	
Total Transmission Expenses		-											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	

Penn Power Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Distribution Expenses													
Operations Expenses													
(580) Operation Supervision & Engineering		45											DistOpExp-CS
- Demand	DistOpExp-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DistOpExp-CS-C	45	34	0	3	5	0	1	1	0	-	-	100%
- Commodity	DistOpExp-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		45	34	0	3	5	0	1	1	0	-	-	
(581) Load Dispatching		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(582) Station Expenses		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(583) Overhead line expenses		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(584) Underground line expenses		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(586) Meter expenses		66											CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	Meters	66	51	0	5	7	0	1	2	0	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		66	51	0	5	7	0	1	2	0	-	-	
(588) Miscellaneous distribution expenses		207											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	207	147	0	13	14	0	2	3	0	8	21	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		207	147	0	13	14	0	2	3	0	8	21	

Penn Power Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(589) Rents		5											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	5	3	0	0	0	0	0	0	0	0	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		5	3	0	0	0	0	0	0	0	0	0	
Total Dist. Operations Expenses		324											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		324	236	0	21	26	1	3	7	0	8	21	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		324	236	0	21	26	1	3	7	0	8	21	
Maintenance Expense													
(590) Maintenance Supervision and Engineering		3											DistMtExp-CS
- Demand	DistMtExp-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DistMtExp-CS-C	3	2	0	0	0	0	0	0	0	-	0	100%
- Commodity	DistMtExp-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3	2	0	0	0	0	0	0	0	-	0	
(591) Maintenance of Structures		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(592) Maintenance of Station Equipment		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(593) Maintenance of Overhead Lines		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(594) Maintenance of underground lines		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(595) Maintenance of line transformers		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(596) Maintenance of street lighting and signal systems		58											CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	STLT-Direct	58	-	-	-	-	-	-	-	-	-	58	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		58	-	-	-	-	-	-	-	-	-	58	

Penn Power Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(597) Maintenance of meters		598											CUS
- Demand	Meters	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer		598	459	0	44	62	2	10	20	0	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		598	459	0	44	62	2	10	20	0	-	-	
(598) Maintenance of miscellaneous distribution plant		22											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	22	16	0	1	2	0	0	0	0	1	2	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		22	16	0	1	2	0	0	0	0	1	2	
Total Dist. Maintenance Expenses		681											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		681	477	0	46	64	2	10	20	1	1	60	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		681	477	0	46	64	2	10	20	1	1	60	
Total Distribution Expenses		1,004											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		1,004	713	1	67	90	3	14	27	1	8	82	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		1,004	713	1	67	90	3	14	27	1	8	82	
Customer Accounts													
(901) Supervision		8											CUS
- Demand	CUSTACCLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	CUSTACCLAB-CS-C	8	7	0	0	0	0	0	0	0	0	0	100%
- Commodity	CUSTACCLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		8	7	0	0	0	0	0	0	0	0	0	
(902) Meter Reading Expenses		166											CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	MR-Exp	166	145	0	11	8	0	0	0	0	1	0	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		166	145	0	11	8	0	0	0	0	1	0	
(903) Collections & Records		2,802											CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	ACC903	2,802	2,499	1	161	124	2	2	1	1	10	1	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,802	2,499	1	161	124	2	2	1	1	10	1	
(904) Uncollectables		1,498											CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	Uncollectibles	1,498	1,385	0	21	53	16	17	-	0	2	4	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,498	1,385	0	21	53	16	17	-	0	2	4	

Penn Power Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(905) Misc. Customer Accounts		113											CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	CUS-TOT	113	99	0	8	6	0	0	0	0	0	0	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		113	99	0	8	6	0	0	0	0	0	0	
Total Customer Accounts and Services		4,587											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		4,587	4,135	2	201	191	18	18	1	2	13	5	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		4,587	4,135	2	201	191	18	18	1	2	13	5	
Customer Information													
(907) Supervision		-											CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	CUS-TOT	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(908) Customer Information		966											CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	ACC908	966	796	1	91	70	1	1	0	1	6	1	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		966	796	1	91	70	1	1	0	1	6	1	
(909) Advertising		14											CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	CUS-SEC	14	13	0	1	1	0	0	-	0	0	0	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		14	13	0	1	1	0	0	-	0	0	0	
(910) Misc. Expense		1,279											CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	ACC910	1,279	1,127	1	81	62	1	1	0	1	5	1	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,279	1,127	1	81	62	1	1	0	1	5	1	
Total Customer Information		2,259											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		2,259	1,936	1	172	132	2	2	1	1	11	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		2,259	1,936	1	172	132	2	2	1	1	11	1	
Sales													
(911) Sales Supervision		22											CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	CUS-TOT	22	20	0	1	1	0	0	0	0	0	0	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		22	20	0	1	1	0	0	0	0	0	0	
(913) Advertising Expense		-											CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	CUS-TOT	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
Total Sales		22											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		22	20	0	1	1	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		22	20	0	1	1	0	0	0	0	0	0	

Penn Power Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Administrative & General Expense													
(920) Administrative and General Salaries		(86)											NONAGLAB-CS
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-C	(86)	(72)	(0)	(5)	(5)	(0)	(0)	(1)	(0)	(0)	(2)	100%
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(86)	(72)	(0)	(5)	(5)	(0)	(0)	(1)	(0)	(0)	(2)	
(921 Office Supplies		188											NONAGLAB-CS
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-C	188	158	0	12	11	0	1	1	0	1	4	100%
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		188	158	0	12	11	0	1	1	0	1	4	
(922) Admin Expenses		-											NONAGLAB-CS
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-C	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(923) Outside Services		1,564											NONAGLAB-CS
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-C	1,564	1,310	1	98	92	2	7	12	1	8	35	100%
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,564	1,310	1	98	92	2	7	12	1	8	35	
(924) Property Insurance		3											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	3	2	0	0	0	0	0	0	0	0	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3	2	0	0	0	0	0	0	0	0	0	
(925) Injury and Damages		39											DISTLAB-CS
- Demand	DISTLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTLAB-CS-C	39	28	0	3	4	0	1	1	0	0	3	100%
- Commodity	DISTLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		39	28	0	3	4	0	1	1	0	0	3	
(926) Pension and Benefits		940											NONAGLAB-CS
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-C	940	787	0	59	55	1	4	7	1	5	21	100%
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		940	787	0	59	55	1	4	7	1	5	21	
(928) Regulatory Commission Expense		67											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	67	47	0	4	5	0	1	1	0	2	7	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		67	47	0	4	5	0	1	1	0	2	7	
(930.1) General Advertising		0											NONAGLAB-CS
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-C	0	0	0	0	0	0	0	0	0	0	0	100%
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	
(903.2) Misc. Expense		90											NONAGLAB-CS
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-C	90	76	0	6	5	0	0	1	0	0	2	100%
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		90	76	0	6	5	0	0	1	0	0	2	

Penn Power Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(931) Misc. Rent		8											NONAGLAB-CS
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-C	8	7	0	1	0	0	0	0	0	0	0	100%
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		8	7	0	1	0	0	0	0	0	0	0	
(935) Maint. Of General Plant		44											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	44	31	0	3	3	0	0	1	0	2	4	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		44	31	0	3	3	0	0	1	0	2	4	
(9XX) Open		-											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
Total A&G Expense		2,859											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		2,859	2,375	1	179	170	4	13	23	2	18	75	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		2,859	2,375	1	179	170	4	13	23	2	18	75	
Total O&M Expenses		10,731											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		10,731	9,178	5	621	584	27	47	52	5	50	163	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		**10,731**	**9,178**	**5**	**621**	**584**	**27**	**47**	**52**	**5**	**50**	**163**	

Penn Power Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
DEPRECIATION EXPENSE													
Depreciation Expense													
(403-303) Intangible		180											OpExp-CS
- Demand	OpExp-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	OpExp-CS-C	180	156	0	10	9	1	1	1	0	1	2	100%
- Commodity	OpExp-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		180	156	0	10	9	1	1	1	0	1	2	
(403-350) Transm Land		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-352) Transm Strucutres		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-353) Transm Station Equipment		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-354) Transm Towers & Fixtures		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-355) Transm Poles & Fixtures		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-356) Transm OH Conductors		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-357) Transm UG Conduit		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-358) Transm UG Conductors		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-359) Transm Roads		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	

Penn Power Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(403-360) Land		-											DIST_364-368-CS
- Demand	DIST_364-368-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DIST_364-368-CS-C	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DIST_364-368-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-361) Structures		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-362) Station Equip		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-364) Poles		49											CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	STLT-Direct	49	-	-	-	-	-	-	-	-	-	49	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		49	-	-	-	-	-	-	-	-	-	49	
(403-365) OH Conductors		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-366) UG Conduit		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-367) UG Conductors		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-368) Line Transformers		-											N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-369) Services		619											CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	CUS-SEC	619	542	0	41	31	1	0	-	0	3	0	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		619	542	0	41	31	1	0	-	0	3	0	

Penn Power Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(403-370) Meters		3,994											CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	Meters	3,994	3,067	2	296	414	15	66	131	3	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		3,994	3,067	2	296	414	15	66	131	3	-	-	
(403-371) Install on Cust Premise		72											CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	OL-Direct	72	-	-	-	-	-	-	-	-	72	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		72	-	-	-	-	-	-	-	-	72	-	
(403-372) Leased Property Cust. Prem.		-											CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	OL-Direct	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-373) Streetlight		548											CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	STLT-Direct	548	-	-	-	-	-	-	-	-	-	548	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		548	-	-	-	-	-	-	-	-	-	548	
(403-389) Land		-											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
(403-390) Structures		27											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	27	19	0	2	2	0	0	0	0	1	3	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		27	19	0	2	2	0	0	0	0	1	3	
(403-391) Office Equipment		38											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	38	27	0	2	3	0	0	1	0	1	4	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		38	27	0	2	3	0	0	1	0	1	4	
(403-392) Transportation		17											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	17	12	0	1	1	0	0	0	0	1	2	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		17	12	0	1	1	0	0	0	0	1	2	
(403-393) Stores Equip		0											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	0	0	0	0	0	0	0	0	0	0	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	
(403-394) Tools, Shop & Garage Equip		20											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	20	14	0	1	1	0	0	0	0	1	2	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		20	14	0	1	1	0	0	0	0	1	2	

Penn Power Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
(403-395) Laboratory Equip		0											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	0	0	0	0	0	0	0	0	0	0	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	
(403-396) Power Equipment		8											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	8	6	0	0	1	0	0	0	0	0	1	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		8	6	0	0	1	0	0	0	0	0	1	
(403-397) Communication Equip		119											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	119	84	0	7	8	0	1	2	0	4	12	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		119	84	0	7	8	0	1	2	0	4	12	
(403-398) Misc. Equip		-											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
Amortization and Depletion of Utility Plant		-											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Cost of Removal/Salvage		-											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Average Net Salvage		-											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Depreciation Expense		622											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	622	441	0	38	42	1	5	9	0	23	63	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		622	441	0	38	42	1	5	9	0	23	63	
Total Depreciation Expense		6,314											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		6,314	4,368	3	399	513	17	73	145	4	106	686	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		**6,314**	**4,368**	**3**	**399**	**513**	**17**	**73**	**145**	**4**	**106**	**686**	

Penn Power Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Amortization													
Amortization		-											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
Removal of Retained Riders		-											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
Eliminate Amort per IS		-											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
Storm Reserve Amortization		818											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	818	580	0	50	56	2	6	12	0	30	83	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		818	580	0	50	56	2	6	12	0	30	83	
Extraordinary Storm Reserve Amort		793											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	793	562	0	48	54	2	6	12	0	29	80	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		793	562	0	48	54	2	6	12	0	29	80	
COVID-19 Reg Asset Amort		142											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	142	101	0	9	10	0	1	2	0	5	14	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		142	101	0	9	10	0	1	2	0	5	14	
Streetlight Reg Asset Amort		276											CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	STLT-Direct	276	-	-	-	-	-	-	-	-	-	276	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	0%
Total		276	-	-	-	-	-	-	-	-	-	276	
Verizon Pole Attach Amort		416											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	416	295	0	25	28	1	3	6	0	15	42	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		416	295	0	25	28	1	3	6	0	15	42	
Total Depreciation and Amortization		8,760											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		8,760	5,906	4	531	660	22	89	177	5	184	1,181	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		**8,760**	**5,906**	**4**	**531**	**660**	**22**	**89**	**177**	**5**	**184**	**1,181**	

Penn Power Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT	Classification Factor
Taxes Other than Income													
Gross Receipt Taxes		893											DISTPLT-CS
- Demand	Revenues	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	Revenues	893	670	1	38	95	28	30	19	1	4	7	100%
- Commodity	Revenues	-	-	-	-	-	-	-	-	-	-	-	0%
Total		893	670	1	38	95	28	30	19	1	4	7	
Payroll Taxes		66											LABOR-CS
- Demand	LABOR-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	LABOR-CS-C	66	55	0	4	4	0	0	1	0	0	2	100%
- Commodity	LABOR-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		66	55	0	4	4	0	0	1	0	0	2	
PURTA Taxes		48											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	48	34	0	3	3	0	0	1	0	2	5	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		48	34	0	3	3	0	0	1	0	2	5	
Real Estate Taxes		10											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	10	7	0	1	1	0	0	0	0	0	1	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		10	7	0	1	1	0	0	0	0	0	1	
Sales & Use Taxes		-											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
Misc. Taxes		-											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
IS Adj, Payroll Taxes		-											LABOR-CS
- Demand	LABOR-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	LABOR-CS-C	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	LABOR-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	
Other Taxes		0											DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	0	0	0	0	0	0	0	0	0	0	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	0	0	0	0	
Total Taxes Other than Income		1,016											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		1,016	766	1	46	103	29	30	20	1	6	14	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total Taxes Other than Income		1,016	766	1	46	103	29	30	20	1	6	14	
Total Operating Expenses		**20,507**											
- Demand		-	-	-	-	-	-	-	-	-	-	-	
- Customer		**20,507**	**15,849**	**9**	**1,198**	**1,347**	**77**	**167**	**249**	**11**	**241**	**1,359**	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	
Total		**20,507**	**15,849**	**9**	**1,198**	**1,347**	**77**	**167**	**249**	**11**	**241**	**1,359**	

Penn Power Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
UTILITY PLANT				
Intangible Plant				
(301) Organization				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(302) Franchises and Consents				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(303) Intangible Plant				
- Demand	OpExp-SUB-D	OpExp-PRI-D	OpExp-SEC-D	OpExp-CS-D
- Customer	OpExp-SUB-C	OpExp-PRI-C	OpExp-SEC-C	OpExp-CS-C
- Commodity	OpExp-SUB-E	OpExp-PRI-E	OpExp-SEC-E	OpExp-CS-E
Total				
Distribution Plant				
(350) Transmission Land				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(352) Transmission Structures				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(353) Trans. Station Equipment				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(354) Trans. Towers & Fixtures				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(355) Trans. Poles & Fixtures				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(356) Trans. OH Conductors				
- Demand	NCP			
- Customer				
- Commodity				
Total				

Penn Power Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
(357) Underground Conduit				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(358) Trans. UG Conductors				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(359) Trans. Roads				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(360) Land and Land Rights				
- Demand	DIST_364-368-SUB-D	DIST_364-368-PRI-D	DIST_364-368-SEC-D	DIST_364-368-CS-D
- Customer	DIST_364-368-SUB-C	DIST_364-368-PRI-C	DIST_364-368-SEC-C	DIST_364-368-CS-C
- Commodity	DIST_364-368-SUB-E	DIST_364-368-PRI-E	DIST_364-368-SEC-E	DIST_364-368-CS-E
Total				
(361) Structures and Improvements				
- Demand	NCP	NCP		
- Customer				
- Commodity				
Total				
(362) Station Equipment				
- Demand	NCP	NCP		
- Customer				
- Commodity				
Total				
(364) Poles, Towers & Fixtures				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	STLT-Direct
- Commodity				
Total				
(365) Overhead Conductors & Devices				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				
(366) Underground Conduit				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				

Penn Power Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
(367) Underground Conductors & Device				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				
(368) Line Transformers				
- Demand		NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				
(369) Services				
- Demand				
- Customer				CUS-SEC
- Commodity				
Total				
(370) Meters				
- Demand				
- Customer				Meters
- Commodity				
Total				
(371) Customer Premises				
- Demand				
- Customer				OL-Direct
- Commodity				
Total				
(372) Leased Property Cust. Prem.				
- Demand				
- Customer				OL-Direct
- Commodity				
Total				
(373) Streetlight				
- Demand				
- Customer				STLT-Direct
- Commodity				
Total				
General Plant				
(389) Land				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(390) Structures				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(391) Office Equipment				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(392) Transportation				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				

Penn Power Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
(393) Stores Equipment				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(394) Tools & Garage Equip.				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(395) Laboratory				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(396) Power Equipment				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(397) Communication Equipment				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(398) Misc. Equipment				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
ACCUMULATED DEPRECIATION				
Accumulated Depreciation				
(108-302) Franchise & Consents				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(108-303) Intangible Plant				
- Demand	OpExp-SUB-D	OpExp-PRI-D	OpExp-SEC-D	OpExp-CS-D
- Customer	OpExp-SUB-C	OpExp-PRI-C	OpExp-SEC-C	OpExp-CS-C
- Commodity	OpExp-SUB-E	OpExp-PRI-E	OpExp-SEC-E	OpExp-CS-E
Total				
(108-350) Transm Land				
- Demand	NCP	-	-	-
- Customer	-	-	-	-
- Commodity	-	-	-	-
Total				

Penn Power Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
(108-352) Transm Structures				
- Demand	NCP	-	-	-
- Customer	-	-	-	-
- Commodity	-	-	-	-
Total				
(108-353) Transm Station Equipment				
- Demand	NCP	-	-	-
- Customer	-	-	-	-
- Commodity	-	-	-	-
Total				
(108-354) Transm Towers & Fixtures				
- Demand	NCP	-	-	-
- Customer	-	-	-	-
- Commodity	-	-	-	-
Total				
(108-355) Transm Poles & Fixtures				
- Demand	NCP	-	-	-
- Customer	-	-	-	-
- Commodity	-	-	-	-
Total				
(108-356) Transm OH Conductors				
- Demand	NCP	-	-	-
- Customer	-	-	-	-
- Commodity	-	-	-	-
Total				
(108-357) Transm Underground Conduit				
- Demand	NCP	-	-	-
- Customer	-	-	-	-
- Commodity	-	-	-	-
Total				
(108-358) Transm UG Conductors				
- Demand	NCP	-	-	-
- Customer	-	-	-	-
- Commodity	-	-	-	-
Total				
(108-359) Transm Roads				
- Demand	NCP	-	-	-
- Customer	-	-	-	-
- Commodity	-	-	-	-
Total				
(108-360) Land				
- Demand	DIST_364-368-SUB-D	DIST_364-368-PRI-D	DIST_364-368-SEC-D	DIST_364-368-CS-D
- Customer	DIST_364-368-SUB-C	DIST_364-368-PRI-C	DIST_364-368-SEC-C	DIST_364-368-CS-C
- Commodity	DIST_364-368-SUB-E	DIST_364-368-PRI-E	DIST_364-368-SEC-E	DIST_364-368-CS-E
Total				
(108-361) Structures				
- Demand		NCP		
- Customer				
- Commodity				
Total				
(108-362) Station Equip				
- Demand	NCP	NCP		
- Customer				
- Commodity				
Total				
(108-364) Poles				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	STLT-Direct
- Commodity				
Total				
(108-365) OH Conductors				
- Demand	NCP	NCP-PRI	NCP-SEC	-
- Customer		CUS-PRI	CUS-SEC	-
- Commodity		-	-	-

Penn Power Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
Total				
(108-366) UG Conduit				
- Demand	NCP	NCP-PRI	NCP-SEC	-
- Customer		CUS-PRI	CUS-SEC	-
- Commodity		-	-	-
Total				
(108-367) UG Cond & Dev				
- Demand	NCP	NCP-PRI	NCP-SEC	-
- Customer		CUS-PRI	CUS-SEC	-
- Commodity		-	-	-
Total				
(108-368) Line Transformers				
- Demand	-	NCP-PRI	NCP-SEC	-
- Customer	-	CUS-PRI	CUS-SEC	-
- Commodity	-	-	-	-
Total				
(108-369) Services				
- Demand	-	-	-	-
- Customer	-	-	-	CUS-SEC
- Commodity	-	-	-	-
Total				
(108-370) Meters				
- Demand	-	-	-	-
- Customer	-	-	-	Meters
- Commodity	-	-	-	-
Total				
(108-371) Install on Cust Premise				
- Demand	-	-	-	-
- Customer	-	-	-	OL-Direct
- Commodity	-	-	-	-
Total				
(108-372) Leased Property Cust. Prem.				
- Demand	-	-	-	-
- Customer	-	-	-	OL-Direct
- Commodity	-	-	-	-
Total				
(108-373) Street Lighting				
- Demand	-	-	-	-
- Customer	-	-	-	STLT-Direct
- Commodity	-	-	-	-
Total				

Penn Power Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
(108-389) Land & Land Rights				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(108-390) Struct & Impmnts -				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(108-391) Office Furn & Equip				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(108-392) Transportation Equip				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(108-393) Stores Equip				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(108-394) Tools, Shop & Garage Equip				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(108-395) Laboratory Equip				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(108-396) Power Operated Equip				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(108-397) Communication Equip				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(108-398) MISC Equip				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				

Penn Power Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
OTHER RATE BASE ITEMS				
Other Rate Base Items				
Material & Supplies				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Cash Working Capital				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Deferred Storm Damage				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Customer Deposits				
- Demand				
- Customer				Deposits
- Commodity				
Total				
Customer Advances				
- Demand				
- Customer				CUS-RES
- Commodity				
Total				
ADIT				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Capitalized Pension and OPEB				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				

Penn Power Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
OPERATIONS & MAINTENANCE EXPENSES				
Transmission Expenses				
Operations Expenses				
(560) Operating Supervision & Engineering				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(561) Load Dispatch				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(562) Station Expenses				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(563) Overhead Line Expenses				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(565) Transmission of Electricity by Others				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(566) Miscellaneous transmission expenses				
- Demand	NCP			
- Customer				
- Commodity				
Total				

Penn Power Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
Maintenance Expense				
(568) Maintenance Supervision and Engineering				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(569) Maintenance of Structures				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(570) Maintenance of Station Equipment				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(571) Maintenance of Overhead Lines				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(572) Maintenance of miscellaneous distribution plant				
- Demand	NCP			
- Customer				
- Commodity				
Total				
Distribution Expenses				
Operations Expenses				
(580) Operation Supervision & Engineering				
- Demand	DistOpExp-SUB-D	DistOpExp-PRI-D	DistOpExp-SEC-D	DistOpExp-CS-D
- Customer	DistOpExp-SUB-C	DistOpExp-PRI-C	DistOpExp-SEC-C	DistOpExp-CS-C
- Commodity	DistOpExp-SUB-E	DistOpExp-PRI-E	DistOpExp-SEC-E	DistOpExp-CS-E
Total				
(581) Load Dispatching				
- Demand	NCP	NCP		
- Customer				
- Commodity				
Total				
(582) Station Expenses				
- Demand	NCP	NCP		
- Customer				
- Commodity				
Total				
(583) Overhead line expenses				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				
(584) Underground line expenses				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				

Penn Power Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
(586) Meter expenses				
- Demand				
- Customer				Meters
- Commodity				
Total				
(588) Miscellaneous distribution expenses				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(589) Rents				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Maintenance Expense				
(590) Maintenance Supervision and Engineering				
- Demand	DistMtExp-SUB-D	DistMtExp-PRI-D	DistMtExp-SEC-D	DistMtExp-CS-D
- Customer	DistMtExp-SUB-C	DistMtExp-PRI-C	DistMtExp-SEC-C	DistMtExp-CS-C
- Commodity	DistMtExp-SUB-E	DistMtExp-PRI-E	DistMtExp-SEC-E	DistMtExp-CS-E
Total				
(591) Maintenance of Structures				
- Demand	NCP	NCP		
- Customer				
- Commodity				
Total				

Penn Power Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
(592) Maintenance of Station Equipment				
- Demand	NCP	NCP		
- Customer				
- Commodity				
Total				
(593) Maintenance of Overhead Lines				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				
(594) Maintenance of underground lines				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				
(595) Maintenance of line transformers				
- Demand		NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				
(596) Maintenance of street lighting and signal systems				
- Demand				
- Customer				STLT-Direct
- Commodity				
Total				
(597) Maintenance of meters				
- Demand				
- Customer				Meters
- Commodity				
Total				
(598) Maintenance of miscellaneous distribution plant				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				

Penn Power Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
Customer Accounts				
(901) Supervision				
- Demand				CUSTACCLAB-CS-D
- Customer				CUSTACCLAB-CS-C
- Commodity				CUSTACCLAB-CS-E
Total				
(902) Meter Reading Expenses				
- Demand				
- Customer				MR-Exp
- Commodity				
Total				
(903) Collections & Records				
- Demand				
- Customer				ACC903
- Commodity				
Total				
(904) Uncollectables				
- Demand				
- Customer				Uncollectibles
- Commodity				
Total				
(905) Misc. Customer Accounts				
- Demand				
- Customer				CUS-TOT
- Commodity				
Total				
Customer Information				
(907) Supervision				
- Demand				
- Customer				CUS-TOT
- Commodity				
Total				
(908) Customer Information				
- Demand				
- Customer				ACC908
- Commodity				
Total				
(909) Advertising				
- Demand				
- Customer				CUS-SEC
- Commodity				
Total				
(910) Misc. Expense				
- Demand				
- Customer				ACC910
- Commodity				
Total				

Penn Power Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
Sales				
(911) Sales Supervision				
- Demand				
- Customer				CUS-TOT
- Commodity				
Total				
(913) Advertising Expense				
- Demand				
- Customer				CUS-TOT
- Commodity				
Total				
Administrative & General Expense				
(920) Administrative and General Salaries				
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E
Total				
(921 Office Supplies				
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E
Total				
(922) Admin Expenses				
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E
Total				
(923) Outside Services				
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E
Total				
(924) Property Insurance				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				

Penn Power Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
(925) Injury and Damages				
- Demand	DISTLAB-SUB-D	DISTLAB-PRI-D	DISTLAB-SEC-D	DISTLAB-CS-D
- Customer	DISTLAB-SUB-C	DISTLAB-PRI-C	DISTLAB-SEC-C	DISTLAB-CS-C
- Commodity	DISTLAB-SUB-E	DISTLAB-PRI-E	DISTLAB-SEC-E	DISTLAB-CS-E
Total				
(926) Pension and Benefits				
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E
Total				
(928) Regulatory Commission Expense				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(930.1) General Advertising				
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E
Total				
(903.2) Misc. Expense				
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E
Total				
(931) Misc. Rent				
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E
Total				
(935) Maint. Of General Plant				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(9XX) Open				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
DEPRECIATION EXPENSE				
Depreciation Expense				
(403-303) Intangible				
- Demand	OpExp-SUB-D	OpExp-PRI-D	OpExp-SEC-D	OpExp-CS-D
- Customer	OpExp-SUB-C	OpExp-PRI-C	OpExp-SEC-C	OpExp-CS-C
- Commodity	OpExp-SUB-E	OpExp-PRI-E	OpExp-SEC-E	OpExp-CS-E
Total				
(403-350) Transm Land				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
Total				

Penn Power Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
(403-352) Transm Strucutres				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
Total				
(403-353) Transm Station Equipment				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
Total				
(403-354) Transm Towers & Fixtures				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
Total				
(403-355) Transm Poles & Fixtures				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
Total				
(403-356) Transm OH Conductors				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
Total				
(403-357) Transm UG Conduit				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
Total				
(403-358) Transm UG Conductors				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
Total				
(403-359) Transm Roads				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
Total				
(403-360) Land				
- Demand	DIST_364-368-SUB-D	DIST_364-368-PRI-D	DIST_364-368-SEC-D	DIST_364-368-CS-D
- Customer	DIST_364-368-SUB-C	DIST_364-368-PRI-C	DIST_364-368-SEC-C	DIST_364-368-CS-C
- Commodity	DIST_364-368-SUB-E	DIST_364-368-PRI-E	DIST_364-368-SEC-E	DIST_364-368-CS-E
Total				
(403-361) Structures				
- Demand		NCP		
- Customer				
- Commodity				
Total				

Penn Power Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
(403-362) Station Equip				
- Demand	NCP	NCP		
- Customer				
- Commodity				
Total				
(403-364) Poles				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	STLT-Direct
- Commodity				
Total				
(403-365) OH Conductors				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				
(403-366) UG Conduit				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				

Penn Power Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
(403-367) UG Conductors				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				
(403-368) Line Transformers				
- Demand		NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				
(403-369) Services				
- Demand				
- Customer				CUS-SEC
- Commodity				
Total				
(403-370) Meters				
- Demand				
- Customer				Meters
- Commodity				
Total				
(403-371) Install on Cust Premise				
- Demand				
- Customer				OL-Direct
- Commodity				
Total				
(403-372) Leased Property Cust. Prem.				
- Demand				
- Customer				OL-Direct
- Commodity				
Total				
(403-373) Streetlight				
- Demand				
- Customer				STLT-Direct
- Commodity				
Total				
(403-389) Land				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(403-390) Structures				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(403-391) Office Equipment				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(403-392) Transportation				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				

Penn Power Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
(403-393) Stores Equip				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(403-394) Tools, Shop & Garage Equip				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(403-395) Laboratory Equip				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(403-396) Power Equipment				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(403-397) Communication Equip				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(403-398) Misc. Equip				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Amortization and Depletion of Utility Plant				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
IS Adj - Cost of Removal/Salvage				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
IS Adj - Average Net Salvage				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
IS Adj - Depreciation Expense				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				

Penn Power Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
Amortization				
Amortization	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Demand	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Customer	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
- Commodity				
Total				
Removal of Retained Riders				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Eliminate Amort per IS				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Storm Reserve Amortization				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Extraordinary Storm Reserve Amort				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
COVID-19 Reg Asset Amort				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Streetlight Reg Asset Amort				
- Demand				
- Customer				STLT-Direct
- Commodity				
Total				
Verizon Pole Attach Amort				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				

Penn Power Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
TAXES				
Taxes Other than Income				
Gross Receipt Taxes				
- Demand	Revenues	Revenues	Revenues	Revenues
- Customer	Revenues	Revenues	Revenues	Revenues
- Commodity	Revenues	Revenues	Revenues	Revenues
Total				
Payroll Taxes				
- Demand	LABOR-SUB-D	LABOR-PRI-D	LABOR-SEC-D	LABOR-CS-D
- Customer	LABOR-SUB-C	LABOR-PRI-C	LABOR-SEC-C	LABOR-CS-C
- Commodity	LABOR-SUB-E	LABOR-PRI-E	LABOR-SEC-E	LABOR-CS-E
Total				
PURTA Taxes				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Real Estate Taxes				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Sales & Use Taxes				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Misc. Taxes				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
IS Adj, Payroll Taxes				
- Demand	LABOR-SUB-D	LABOR-PRI-D	LABOR-SEC-D	LABOR-CS-D
- Customer	LABOR-SUB-C	LABOR-PRI-C	LABOR-SEC-C	LABOR-CS-C
- Commodity	LABOR-SUB-E	LABOR-PRI-E	LABOR-SEC-E	LABOR-CS-E
Total				
Other Taxes				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				

Penn Power Rate District Allocation to Customer Classes CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
UTILITY PLANT				
Total Intangible Plant				
(301) Organization	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(302) Franchises and Consents	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(303) Intangible Plant	OpExp-SUB	OpExp-PRI	OpExp-SEC	OpExp-CS
Distribution Plant				
(350) Transmission Land	DEM			
(352) Transmission Structures	DEM			
(353) Trans. Station Equipment	DEM			
(354) Trans. Towers & Fixtures	DEM			
(355) Trans. Poles & Fixtures	DEM			
(356) Trans. OH Conductors	DEM			
(357) Underground Conduit	DEM			
(358) Trans. UG Conductors	DEM			
(359) Trans. Roads	DEM			
(360) Land and Land Rights	DIST_364-368-SUB	DIST_364-368-PRI	DIST_364-368-SEC	DIST_364-368-CS
(361) Structures and Improvements	DEM	DEM		
(362) Station Equipment	DEM	DEM		
(364) Poles, Towers & Fixtures	DEM	364P	364S	CUS
(365) Overhead Conductors & Devices	DEM	365P	365S	
(366) Underground Conduit	DEM	366P	366S	
(367) Underground Conductors & Device	DEM	367P	367S	
(368) Line Transformers	DEM	368P	368S	
(369) Services				CUS
(370) Meters				CUS
(371) Customer Premises				CUS
(372) Leased Property Cust. Prem.				CUS
(373) Streetlight				CUS

Penn Power Rate District Allocation to Customer Classes CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
General Plant				
(389) Land	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(390) Structures	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(391) Office Equipment	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(392) Transportation	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(393) Stores Equipment	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(394) Tools & Garage Equip.	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(395) Laboratory	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(396) Power Equipment	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(397) Communication Equipment	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(398) Misc. Equipment	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS

Penn Power Rate District Allocation to Customer Classes CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
ACCUMULATED DEPRECIATION				
Accumulated Depreciation				
(108-302) Franchise & Consents	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-303) Intangible Plant	OpExp-SUB	OpExp-PRI	OpExp-SEC	OpExp-CS
(108-350) Transm Land	DEM			
(108-352) Transm Structures	DEM			
(108-353) Transm Station Equipment	DEM			
(108-354) Transm Towers & Fixtures	DEM			
(108-355) Transm Poles & Fixtures	DEM			
(108-356) Transm OH Conductors	DEM			
(108-357) Transm Underground Conduit	DEM			
(108-358) Transm UG Conductors	DEM			
(108-359) Transm Roads	DEM			
(108-360) Land	DIST_364-368-SUB	DIST_364-368-PRI	DIST_364-368-SEC	DIST_364-368-CS
(108-361) Structures	DEM	DEM		
(108-362) Station Equip	DEM	DEM		
(108-364) Poles	DEM	364P	364S	CUS
(108-365) OH Conductors	DEM	365P	365S	
(108-366) UG Conduit	DEM	366P	366S	
(108-367) UG Cond & Dev	DEM	367P	367S	
(108-368) Line Transformers	DEM	368P	368S	
(108-369) Services				CUS
(108-370) Meters				CUS
(108-371) Install on Cust Premise				CUS
(108-372) Leased Property Cust. Prem.				CUS
(108-373) Street Lighting				CUS
(108-389) Land & Land Rights	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-390) Struct & Impmnts -	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-391) Office Furn & Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-392) Transportation Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-393) Stores Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-394) Tools, Shop & Garage Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-395) Laboratory Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-396) Power Operated Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-397) Communication Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-398) MISC Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS

Penn Power Rate District Allocation to Customer Classes CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
OTHER RATE BASE ITEMS				
Other Rate Base Items				
Material & Supplies	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Cash Working Capital	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Deferred Storm Damage	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Customer Deposits				CUS
Customer Advances				CUS
ADIT	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Capitalized Pension and OPEB	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS

Penn Power Rate District Allocation to Customer Classes CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
OPERATIONS & MAINTENANCE EXPENSES				
Transmission Expenses				
Operations Expenses				
(560) Operating Supervision & Engineering	DEM			
(561) Load Dispatch	DEM			
(562) Station Expenses	DEM			
(563) Overhead Line Expenses	DEM			
(565) Transmission of Electricity by Others	DEM			
(566) Miscellaneous transmission expenses	DEM			
Maintenance Expense				
(568) Maintenance Supervision and Engineering	DEM			
(569) Maintenance of Structures	DEM			
(570) Maintenance of Station Equipment	DEM			
(571) Maintenance of Overhead Lines	DEM			
(572) Maintenance of miscellaneous distribution	DEM			
Distribution Expenses				
Operations Expenses				
(580) Operation Supervision & Engineering	DistOpExp-SUB	DistOpExp-PRI	DistOpExp-SEC	DistOpExp-CS
(581) Load Dispatching	DEM	DEM		
(582) Station Expenses	DEM	DEM		
(583) Overhead line expenses	DEM	365P	365S	
(584) Underground line expenses	DEM	367P	367S	
(586) Meter expenses				CUS
(588) Miscellaneous distribution expenses	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(589) Rents	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Maintenance Expense				
(590) Maintenance Supervision and Engineering	DistMtExp-SUB	DistMtExp-PRI	DistMtExp-SEC	DistMtExp-CS
(591) Maintenance of Structures	DEM	DEM		
(592) Maintenance of Station Equipment	DEM	DEM		
(593) Maintenance of Overhead Lines	DEM	365P	365S	
(594) Maintenance of underground lines	DEM	367P	367S	
(595) Maintenance of line transformers	DEM	368P	368S	
(596) Maintenance of street lighting and signal systems				CUS
(597) Maintenance of meters				CUS
(598) Maintenance of miscellaneous distribution	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS

Penn Power Rate District Allocation to Customer Classes CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
Customer Accounts				
(901) Supervision				CUS
(902) Meter Reading Expenses				CUS
(903) Collections & Records				CUS
(904) Uncollectables				CUS
(905) Misc. Customer Accounts				CUS
(903) Collections & Records				
(907) Supervision				CUS
(908) Customer Information				CUS
(909) Advertising				CUS
(910) Misc. Expense				CUS
Sales				
(911) Sales Supervision				CUS
(913) Advertising Expense				CUS
Administrative & General Expense				
(920) Administrative and General Salaries	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(921 Office Supplies	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(922) Admin Expenses	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(923) Outside Services	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(924) Property Insurance	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(925) Injury and Damages	DISTLAB-SUB	DISTLAB-PRI	DISTLAB-SEC	DISTLAB-CS
(926) Pension and Benefits	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(928) Regulatory Commission Expense	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(930.1) General Advertising	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(903.2) Misc. Expense	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(931) Misc. Rent	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(935) Maint. Of General Plant	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(9XX) Open	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS

Penn Power Rate District Allocation to Customer Classes CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
DEPRECIATION EXPENSE				
Depreciation Expense				
(403-303) Intangible	OpExp-SUB	OpExp-PRI	OpExp-SEC	OpExp-CS
(403-350) Transm Land	DEM			
(403-352) Transm Strucutres	DEM			
(403-353) Transm Station Equipment	DEM			
(403-354) Transm Towers & Fixtures	DEM			
(403-355) Transm Poles & Fixtures	DEM			
(403-356) Transm OH Conductors	DEM			
(403-357) Transm UG Conduit	DEM			
(403-358) Transm UG Conductors	DEM			
(403-359) Transm Roads	DEM			
(403-360) Land	DIST_364-368-SUB	DIST_364-368-PRI	DIST_364-368-SEC	DIST_364-368-CS
(403-361) Structures	DEM	DEM		
(403-362) Station Equip	DEM	DEM		
(403-364) Poles	DEM	364P	364S	CUS
(403-365) OH Conductors	DEM	365P	365S	
(403-366) UG Conduit	DEM	366P	366S	
(403-367) UG Conductors	DEM	367P	367S	
(403-368) Line Transformers	DEM	368P	368S	
(403-369) Services				CUS
(403-370) Meters				CUS
(403-371) Install on Cust Premise				CUS
(403-372) Leased Property Cust. Prem.				CUS
(403-373) Streetlight				CUS
(403-389) Land	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-390) Structures	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-391) Office Equipment	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-392) Transportation	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-393) Stores Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-394) Tools, Shop & Garage Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-395) Laboratory Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-396) Power Equipment	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-397) Communication Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-398) Misc. Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Amortization and Depletion of Utility Plant	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
IS Adj - Cost of Removal/Salvage	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
IS Adj - Average Net Salvage	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
IS Adj - Depreciation Expense	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Amortization Expenses				
Amortization	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Removal of Retained Riders	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Eliminate Amort per IS	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Storm Reserve Amortization	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Extraordinary Storm Reserve Amort	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
COVID-19 Reg Asset Amort	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Streetlight Reg Asset Amort				CUS
Verizon Pole Attach Amort	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS

Penn Power Rate District Allocation to Customer Classes CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
TAXES				
Taxes Other than Income				
Gross Receipt Taxes	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Payroll Taxes	LABOR-SUB	LABOR-PRI	LABOR-SEC	LABOR-CS
PURTA Taxes	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Real Estate Taxes	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Sales & Use Taxes	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Misc. Taxes	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
IS Adj, Payroll Taxes	LABOR-SUB	LABOR-PRI	LABOR-SEC	LABOR-CS
Other Taxes	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS

Penn Power Rate District Summary of Allocators	Description	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT
External Allocators												
STLT-Direct	Direct to Street Lighting	100.00%										100.0%
OL-Direct	Direct to Area Lighting	100.00%									100.0%	
Revenues	Tariff Revenue Allocator	100.00%	75.0%	0.1%	4.3%	10.7%	3.2%	3.3%	2.1%	0.1%	0.4%	0.8%
CUS-RES	Customers - Residential	100.00%	99.9%	0.1%								
CUS-PRI	Number of Customers at Primary Level	100.00%	0.0%	0.0%	0.0%	9.2%	2.1%	88.0%	0.7%	0.0%	0.0%	0.0%
CUS-SEC	Number of Customers at Secondary Level	100.00%	87.6%	0.0%	6.7%	5.1%	0.1%	0.0%	0.0%	0.1%	0.4%	0.0%
CUS-TOT	Customers - Total	100.00%	87.5%	0.0%	6.6%	5.1%	0.1%	0.1%	0.0%	0.1%	0.4%	0.0%
NCP	Max NCP	100.00%	47.7%	0.1%	1.7%	29.9%	9.3%	10.9%	0.1%	0.1%	0.1%	0.2%
NCP-PRI	NCP Demand Pri	100.00%	0.0%	0.0%	0.0%	0.5%	1.8%	96.7%	1.0%	0.0%	0.0%	0.0%
NCP-SEC	NCP Demand Sec	100.00%	53.6%	0.1%	1.9%	33.6%	10.2%	0.2%	0.0%	0.1%	0.2%	0.2%
Deposits	Customer Deposits	100.00%	42.7%	0.1%	6.9%	37.1%	3.8%	6.0%	3.3%	0.1%	0.0%	0.0%
ACC903	Account 903 Expenses (incl. CC Fees)	100.00%	89.2%	0.0%	5.8%	4.4%	0.1%	0.1%	0.0%	0.0%	0.4%	0.0%
ACC908	Account 908 Expenses (incl. EV Rebates)	100.00%	82.4%	0.1%	9.4%	7.2%	0.1%	0.1%	0.0%	0.1%	0.6%	0.1%
ACC910	Account 910 Expenses (incl. LI Outreach)	100.00%	88.2%	0.0%	6.3%	4.8%	0.1%	0.1%	0.0%	0.0%	0.4%	0.0%
Meters	Meter Plant	100.00%	76.8%	0.1%	7.4%	10.4%	0.4%	1.7%	3.3%	0.1%	0.0%	0.0%
MR-Exp	Meter Reading Expense	100.00%	87.5%	0.0%	6.6%	5.1%	0.1%	0.1%	0.0%	0.1%	0.4%	0.0%
Uncollectibles	Uncollectibles	100.00%	92.4%	0.0%	1.4%	3.5%	1.0%	1.1%		0.0%	0.1%	0.3%

Penn Power Rate District Summary of Allocators Description	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT
Internal Allocators											
TOTPLT-SUB-D	100.00%	47.69%	0.06%	1.67%	29.91%	9.27%	10.86%	0.12%	0.10%	0.14%	0.17%
TOTPLT-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTPLT-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTPLT-PRI-D	100.00%	46.81%	0.06%	1.64%	29.37%	9.13%	12.44%	0.13%	0.10%	0.14%	0.16%
TOTPLT-PRI-C	100.00%	0.00%	0.00%	0.00%	9.15%	2.11%	88.03%	0.70%	0.00%	0.00%	0.00%
TOTPLT-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTPLT-SEC-D	100.00%	53.62%	0.07%	1.88%	33.57%	10.20%	0.19%	0.00%	0.11%	0.16%	0.19%
TOTPLT-SEC-C	100.00%	87.61%	0.04%	6.67%	5.09%	0.08%	0.00%	0.00%	0.05%	0.41%	0.05%
TOTPLT-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTPLT-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTPLT-CS-C	100.00%	71.41%	0.05%	6.08%	6.73%	0.20%	0.74%	1.45%	0.06%	3.51%	9.78%
TOTPLT-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPLT-SUB-D	100.00%	47.69%	0.06%	1.67%	29.91%	9.27%	10.86%	0.12%	0.10%	0.14%	0.17%
DISTPLT-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPLT-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPLT-PRI-D	100.00%	46.82%	0.06%	1.64%	29.37%	9.13%	12.43%	0.13%	0.10%	0.14%	0.16%
DISTPLT-PRI-C	100.00%	0.00%	0.00%	0.00%	9.15%	2.11%	88.03%	0.70%	0.00%	0.00%	0.00%
DISTPLT-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPLT-SEC-D	100.00%	53.62%	0.07%	1.88%	33.57%	10.20%	0.19%	0.00%	0.11%	0.16%	0.19%
DISTPLT-SEC-C	100.00%	87.61%	0.04%	6.67%	5.09%	0.08%	0.00%	0.00%	0.05%	0.41%	0.05%
DISTPLT-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPLT-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPLT-CS-C	100.00%	70.86%	0.05%	6.10%	6.79%	0.20%	0.75%	1.49%	0.06%	3.62%	10.09%
DISTPLT-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DIST_364-368-SUB-D	100.00%	47.69%	0.06%	1.67%	29.91%	9.27%	10.86%	0.12%	0.10%	0.14%	0.17%
DIST_364-368-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DIST_364-368-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DIST_364-368-PRI-D	100.00%	0.00%	0.00%	0.00%	0.48%	1.82%	96.66%	1.05%	0.00%	0.00%	0.00%
DIST_364-368-PRI-C	100.00%	0.00%	0.00%	0.00%	9.15%	2.11%	88.03%	0.70%	0.00%	0.00%	0.00%
DIST_364-368-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DIST_364-368-SEC-D	100.00%	53.62%	0.07%	1.88%	33.57%	10.20%	0.19%	0.00%	0.11%	0.16%	0.19%
DIST_364-368-SEC-C	100.00%	87.61%	0.04%	6.67%	5.09%	0.08%	0.00%	0.00%	0.05%	0.41%	0.05%
DIST_364-368-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DIST_364-368-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DIST_364-368-CS-C	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
DIST_364-368-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABOR-SUB-D	100.00%	47.69%	0.06%	1.67%	29.91%	9.27%	10.86%	0.12%	0.10%	0.14%	0.17%
LABOR-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABOR-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABOR-PRI-D	100.00%	46.71%	0.06%	1.64%	29.31%	9.12%	12.62%	0.13%	0.10%	0.14%	0.16%
LABOR-PRI-C	100.00%	0.00%	0.00%	0.00%	9.15%	2.11%	88.03%	0.70%	0.00%	0.00%	0.00%
LABOR-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Penn Power Rate District Summary of Allocators Description	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT
LABOR-SEC-D	100.00%	53.62%	0.07%	1.88%	33.57%	10.20%	0.19%	0.00%	0.11%	0.16%	0.19%
LABOR-SEC-C	100.00%	87.61%	0.04%	6.67%	5.09%	0.08%	0.00%	0.00%	0.05%	0.41%	0.05%
LABOR-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABOR-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABOR-CS-C	100.00%	83.63%	0.04%	6.26%	5.86%	0.14%	0.42%	0.76%	0.05%	0.51%	2.31%
LABOR-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTLAB-SUB-D	100.00%	47.69%	0.06%	1.67%	29.91%	9.27%	10.86%	0.12%	0.10%	0.14%	0.17%
DISTLAB-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTLAB-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTLAB-PRI-D	100.00%	46.71%	0.06%	1.64%	29.31%	9.12%	12.63%	0.14%	0.10%	0.14%	0.16%
DISTLAB-PRI-C	100.00%	0.00%	0.00%	0.00%	9.15%	2.11%	88.03%	0.70%	0.00%	0.00%	0.00%
DISTLAB-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTLAB-SEC-D	100.00%	53.62%	0.07%	1.88%	33.57%	10.20%	0.19%	0.00%	0.11%	0.16%	0.19%
DISTLAB-SEC-C	100.00%	87.61%	0.04%	6.67%	5.09%	0.08%	0.00%	0.00%	0.05%	0.41%	0.05%
DISTLAB-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTLAB-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTLAB-CS-C	100.00%	70.95%	0.05%	6.68%	8.98%	0.31%	1.36%	2.70%	0.07%	0.79%	8.11%
DISTLAB-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTACCLAB-SUB-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTACCLAB-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTACCLAB-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTACCLAB-PRI-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTACCLAB-PRI-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTACCLAB-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTACCLAB-SEC-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTACCLAB-SEC-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTACCLAB-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTACCLAB-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTACCLAB-CS-C	100.00%	88.93%	0.04%	5.90%	4.52%	0.07%	0.06%	0.02%	0.04%	0.36%	0.04%
CUSTACCLAB-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTINFOLAB-SUB-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTINFOLAB-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTINFOLAB-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTINFOLAB-PRI-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTINFOLAB-PRI-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTINFOLAB-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTINFOLAB-SEC-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTINFOLAB-SEC-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTINFOLAB-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTINFOLAB-CS-D	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTINFOLAB-CS-C	0.00%	88.02%	0.04%	6.38%	4.89%	0.08%	0.07%	0.03%	0.05%	0.39%	0.05%
CUSTINFOLAB-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
NONAGLAB-SUB-D	100.00%	47.69%	0.06%	1.67%	29.91%	9.27%	10.86%	0.12%	0.10%	0.14%	0.17%
NONAGLAB-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
NONAGLAB-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
NONAGLAB-PRI-D	100.00%	46.71%	0.06%	1.64%	29.31%	9.12%	12.63%	0.14%	0.10%	0.14%	0.16%
NONAGLAB-PRI-C	100.00%	0.00%	0.00%	0.00%	9.15%	2.11%	88.03%	0.70%	0.00%	0.00%	0.00%
NONAGLAB-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Penn Power Rate District Summary of Allocators Description	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT
NONAGLAB-SEC-D	100.00%	53.62%	0.07%	1.88%	33.57%	10.20%	0.19%	0.00%	0.11%	0.16%	0.19%
NONAGLAB-SEC-C	100.00%	87.61%	0.04%	6.67%	5.09%	0.08%	0.00%	0.00%	0.05%	0.41%	0.05%
NONAGLAB-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
NONAGLAB-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
NONAGLAB-CS-C	100.00%	83.74%	0.04%	6.26%	5.85%	0.14%	0.42%	0.76%	0.05%	0.49%	2.25%
NONAGLAB-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistOpExp-SUB-D	100.00%	47.69%	0.06%	1.67%	29.91%	9.27%	10.86%	0.12%	0.10%	0.14%	0.17%
DistOpExp-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistOpExp-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistOpExp-PRI-D	100.00%	46.76%	0.06%	1.64%	29.34%	9.13%	12.53%	0.13%	0.10%	0.14%	0.16%
DistOpExp-PRI-C	100.00%	0.00%	0.00%	0.00%	9.15%	2.11%	88.03%	0.70%	0.00%	0.00%	0.00%
DistOpExp-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistOpExp-SEC-D	100.00%	53.62%	0.07%	1.88%	33.57%	10.20%	0.19%	0.00%	0.11%	0.16%	0.19%
DistOpExp-SEC-C	100.00%	87.61%	0.04%	6.67%	5.09%	0.08%	0.00%	0.00%	0.05%	0.41%	0.05%
DistOpExp-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistOpExp-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistOpExp-CS-C	100.00%	76.78%	0.06%	7.40%	10.37%	0.36%	1.65%	3.29%	0.08%	0.00%	0.00%
DistOpExp-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistMtExp-SUB-D	100.00%	47.69%	0.06%	1.67%	29.91%	9.27%	10.86%	0.12%	0.10%	0.14%	0.17%
DistMtExp-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistMtExp-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistMtExp-PRI-D	100.00%	45.47%	0.06%	1.60%	28.54%	8.92%	14.86%	0.16%	0.10%	0.14%	0.16%
DistMtExp-PRI-C	100.00%	0.00%	0.00%	0.00%	9.15%	2.11%	88.03%	0.70%	0.00%	0.00%	0.00%
DistMtExp-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistMtExp-SEC-D	100.00%	53.62%	0.07%	1.88%	33.57%	10.20%	0.19%	0.00%	0.11%	0.16%	0.19%
DistMtExp-SEC-C	100.00%	87.61%	0.04%	6.67%	5.09%	0.08%	0.00%	0.00%	0.05%	0.41%	0.05%
DistMtExp-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistMtExp-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistMtExp-CS-C	100.00%	70.03%	0.05%	6.75%	9.46%	0.33%	1.51%	3.00%	0.07%	0.00%	8.79%
DistMtExp-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OpExp-SUB-D	100.00%	47.69%	0.06%	1.67%	29.91%	9.27%	10.86%	0.12%	0.10%	0.14%	0.17%
OpExp-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OpExp-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OpExp-PRI-D	100.00%	45.83%	0.06%	1.61%	28.77%	8.98%	14.21%	0.15%	0.10%	0.14%	0.16%
OpExp-PRI-C	100.00%	0.00%	0.00%	0.00%	9.15%	2.11%	88.03%	0.70%	0.00%	0.00%	0.00%
OpExp-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OpExp-SEC-D	100.00%	53.62%	0.07%	1.88%	33.57%	10.20%	0.19%	0.00%	0.11%	0.16%	0.19%
OpExp-SEC-C	100.00%	87.61%	0.04%	6.67%	5.09%	0.08%	0.00%	0.00%	0.05%	0.41%	0.05%
OpExp-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OpExp-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OpExp-CS-C	100.00%	86.42%	0.04%	5.62%	5.26%	0.29%	0.43%	0.36%	0.05%	0.41%	1.12%
OpExp-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Penn Power Rate District
Summary of Classifiers

Classifier Description	Classifier Code	Total	- Demand	- Customer	- Commodity
External Classifiers					
Common					
Customer Factor	CUS	100.00%	0.00%	100.00%	0.00%
Demand Factor	DEM	100.00%	100.00%	0.00%	0.00%
Commodity Factor	COM	100.00%	0.00%	0.00%	100.00%
364 Primary Classifier	364P	100.00%	22.38%	77.62%	0.00%
364 Secondary Classifier	364S	100.00%	22.38%	77.62%	0.00%
365 Primary Classifier	365P	100.00%	2.54%	97.46%	0.00%
365 Secondary Classifier	365S	100.00%	2.54%	97.46%	0.00%
366 Primary Classifier	366P	100.00%	100.00%	0.00%	0.00%
366 Secondary Classifier	366S	100.00%	100.00%	0.00%	0.00%
367 Primary Classifier	367P	100.00%	8.01%	91.99%	0.00%
367 Secondary Classifier	367S	100.00%	8.01%	91.99%	0.00%
368 Primary Classifier	368P	100.00%	32.23%	67.77%	0.00%
368 Secondary Classifier	368S	100.00%	32.23%	67.77%	0.00%

Penn Power Rate District
Summary of Classifiers

Classifier Description	Classifier Code	Total	- Demand	- Customer	- Commodity
Internal Classifiers - Derivation and Supporting Data					
TOTPLT					
Total Plant Subtransmission	TOTPLT-SUB	100.00%	100.00%	0.00%	0.00%
Total Plant Primary	TOTPLT-PRI	100.00%	84.63%	15.37%	0.00%
Total Plant Secondary	TOTPLT-SEC	100.00%	14.94%	85.06%	0.00%
Total Plant Customer	TOTPLT-CS	100.00%	0.00%	100.00%	0.00%
DISTPLT					
Dist. Plant Subtransmission	DISTPLT-SUB	100.00%	100.00%	0.00%	0.00%
Dist. Plant Primary	DISTPLT-PRI	100.00%	85.11%	14.89%	0.00%
Dist. Plant Secondary	DISTPLT-SEC	100.00%	15.23%	84.77%	0.00%
Dist. Plant Customer	DISTPLT-CS	100.00%	0.00%	100.00%	0.00%
DISTPLT_364-368					
Acct. 364-368 Subtransmission	DIST_364-368-SUB	100.00%	100.00%	0.00%	0.00%
Acct. 364-368 Primary	DIST_364-368-PRI	100.00%	9.48%	90.52%	0.00%
Acct. 364-368 Secondary	DIST_364-368-SEC	100.00%	15.23%	84.77%	0.00%
Acct. 364-368 Customer	DIST_364-368-CS	100.00%	0.00%	100.00%	0.00%
LABOR					
Labor Subtransmission	LABOR-SUB	100.00%	100.00%	0.00%	0.00%
LABOR Primary	LABOR-PRI	100.00%	60.49%	39.51%	0.00%
LABOR Secondary	LABOR-SEC	100.00%	4.10%	95.90%	0.00%
LABOR Customer	LABOR-CS	100.00%	0.00%	100.00%	0.00%

Penn Power Rate District Summary of Classifiers Classifier Description	Classifier Code	Total	- Demand	- Customer	- Commodity
Dist Labor					
Dist Labor Subtransmission	DISTLAB-SUB	100.00%	100.00%	0.00%	0.00%
Dist Labor Primary	DISTLAB-PRI	100.00%	60.01%	39.99%	0.00%
Dist Labor Secondary	DISTLAB-SEC	100.00%	3.97%	96.03%	0.00%
Dist Labor Customer	DISTLAB-CS	100.00%	0.00%	100.00%	0.00%
Cust Accts Labor					
CA Labor Subtransmission	CUSTACCLAB-SUB	0.00%	0.00%	0.00%	0.00%
CA Labor Primary	CUSTACCLAB-PRI	0.00%	0.00%	0.00%	0.00%
CA Labor Secondary	CUSTACCLAB-SEC	0.00%	0.00%	0.00%	0.00%
CA Labor Customer	CUSTACCLAB-CS	100.00%	0.00%	100.00%	0.00%
Cust Info Labor					
CI Labor Subtransmission	CUSTINFOLAB-SUB	0.00%	0.00%	0.00%	0.00%
CI Labor Primary	CUSTINFOLAB-PRI	0.00%	0.00%	0.00%	0.00%
CI Labor Secondary	CUSTINFOLAB-SEC	0.00%	0.00%	0.00%	0.00%
CI Labor Customer	CUSTINFOLAB-CS	100.00%	0.00%	100.00%	0.00%
Dist+Cust Labor					
Dist+Cust Labor Subtransmission	NONAGLAB-SUB	100.00%	100.00%	0.00%	0.00%
Dist+Cust Labor Primary	NONAGLAB-PRI	100.00%	60.01%	39.99%	0.00%
Dist+Cust Labor Secondary	NONAGLAB-SEC	100.00%	3.97%	96.03%	0.00%
Dist+Cust Labor Customer	NONAGLAB-CS	100.00%	0.00%	100.00%	0.00%
DistOpExp					
DistOpExp Subtransmission	DistOpExp-SUB	100.00%	100.00%	0.00%	0.00%
DistOpExp Primary	DistOpExp-PRI	100.00%	75.91%	24.09%	0.00%
DistOpExp Secondary	DistOpExp-SEC	100.00%	7.28%	92.72%	0.00%
DistOpExp Customer	DistOpExp-CS	100.00%	0.00%	100.00%	0.00%
DistMtExp					
DistMtExp Subtransmission	DistMtExp-SUB	100.00%	100.00%	0.00%	0.00%
DistMtExp Primary	DistMtExp-PRI	100.00%	36.05%	63.95%	0.00%
DistMtExp Secondary	DistMtExp-SEC	100.00%	2.62%	97.38%	0.00%
DistMtExp Customer	DistMtExp-CS	100.00%	0.00%	100.00%	0.00%
Operating Expenses					
Operating Expenses Subtransmission	OpExp-SUB	100.00%	100.00%	0.00%	0.00%
Operating Expenses Primary	OpExp-PRI	100.00%	42.53%	57.47%	0.00%
Operating Expenses Secondary	OpExp-SEC	100.00%	3.41%	96.59%	0.00%
Operating Expenses Customer	OpExp-CS	100.00%	0.00%	100.00%	0.00%

Penn Power Rate District Functional Factors	Code	Total	Subtransmission	Primary	Secondary	Customer Service
EXTERNAL FUNCTIONAL FACTORS						
Customer Service Only	CUSTSERVICE	100.0%	0.0%	0.0%	0.0%	100.0%
Primary Distribution Only	PRIMARY	100.0%	0.0%	100.0%	0.0%	0.0%
Secondary Distribution Only	SECONDARY	100.0%	0.0%	0.0%	100.0%	0.0%
Subtransmission Only	SUBTRANSMISSION	100.0%	100.0%	0.0%	0.0%	0.0%
Account 362 Station Equipment (Plant)	ACC362-PLT	100.0%	7.2%	92.8%	0.0%	0.0%
Account 364 Poles, Towers & Fixtures (Plant)	ACC364-PLT	100.0%	2.0%	3.7%	92.6%	1.6%
Account 365 Overhead Conductors & Devices (Plant)	ACC365-PLT	100.0%	1.2%	5.6%	93.2%	0.0%
Account 366 Underground Conduit (Plant)	ACC366-PLT	100.0%	0.8%	4.2%	95.1%	0.0%
Account 367 Underground Conductors & Device (Plan	ACC367-PLT	100.0%	0.1%	1.3%	98.6%	0.0%
Account 362 Station Equipment (A/D)	ACC362-AD	100.0%	18.1%	81.9%	0.0%	0.0%
Account 364 Poles, Towers & Fixtures (A/D)	ACC364-AD	100.0%	2.5%	3.7%	92.2%	1.6%
Account 365 Overhead Conductors & Devices (A/D)	ACC365-AD	100.0%	2.3%	5.5%	92.2%	0.0%
Account 366 Underground Conduit (A/D)	ACC366-AD	100.0%	1.8%	4.1%	94.1%	0.0%
Account 367 Underground Conductors & Device (A/D	ACC367-AD	100.0%	0.2%	1.3%	98.5%	0.0%
INTERNAL FUNCTIONAL FACTORS						
Rate Base Factor	RB	100.0%	2.6%	16.3%	74.4%	6.7%
Total Distribution Plant Factor	DISTPLT	100.0%	2.7%	14.9%	70.4%	11.9%
Total Distribution 364-368 Factor	DISTPLT_364-368	100.0%	1.0%	3.3%	95.3%	0.4%
Total Utility Plant Factor	TOTPLT	100.0%	2.7%	14.8%	70.5%	12.1%
Total General Plant Factor	GENPLT	100.0%	2.7%	14.9%	70.4%	11.9%
Distribution Operating Expenses Factor	DISTOPEXP	100.0%	0.2%	6.7%	87.8%	5.2%
Distribution Maintenance Expenses Factor	DISTMTEXP	100.0%	1.2%	8.0%	88.9%	2.0%
Distribution Expenses Factor	DISTEXP	100.0%	1.1%	7.9%	88.8%	2.1%
Labor Expenses	LABOR	100.0%	1.2%	9.6%	72.3%	16.9%
Dist Labor Expenses	DISTLAB	100.0%	1.2%	10.9%	82.6%	5.3%
Customer Labor Expenses	CUSTLAB	100.0%	0.0%	0.0%	0.0%	100.0%
A&G Labor Expenses	AGLAB	100.0%	1.1%	9.9%	72.3%	16.7%
Non-A&G Labor Expenses	NONAGLAB	100.0%	1.1%	9.5%	72.4%	17.0%
Total Operating Expenses excl. A&G Factor	OPEXP	100.0%	1.2%	7.0%	74.1%	17.7%

Penn Power Rate District Functional Factors	Code	Total	Subtransmission	Primary	Secondary	Customer Service
INTERNAL FUNCTIONAL FACTORS DERIVATION						
Total Distribution Plant		994,283	27,034	148,576	700,107	118,566
Total Distribution Plant Factor	DISTPLT	100.0%	2.7%	14.9%	70.4%	11.9%
Total Distribution 364-368		726,086	7,164	24,159	692,050	2,713
Total Distribution 364-368 Factor	DISTPLT_364-368	100.0%	1.0%	3.3%	95.3%	0.4%
Total General Plant		32,980	897	4,928	23,222	3,933
Total General Plant Factor	GENPLT	100.0%	2.7%	14.9%	70.4%	11.9%
Total Utility Plant		1,052,608	28,235	155,282	742,108	126,983
Total Utility Plant Factor	TOTPLT	100.0%	2.7%	14.8%	70.5%	12.1%
Distribution Operating Expenses		1,274	3	86	1,119	66
Distribution Operating Expenses Factor	DISTOPEXP	100.0%	0.2%	6.7%	87.8%	5.2%
Distribution Maintenance Expenses		33,260	389	2,657	29,558	656
Distribution Maintenance Expenses Factor	DISTMTEXP	100.0%	1.2%	8.0%	88.9%	2.0%
Distribution Expense		34,534	392	2,743	30,677	722
Distribution Expense Factor	DISTEXP	100.0%	1.1%	7.9%	88.8%	2.1%
Total Operating Expenses excl. A&G		44,443	531	3,105	32,935	7,872
Total Operating Expenses excl. A&G Factor	OPEXP	100.0%	1.2%	7.0%	74.1%	17.7%

Penn Power Rate District
Billing Determinants
Test Period 12 Months Ended December 2025

Schedule	Normalized kWh	kWh %	Customers	%
R	1,713,034,249	36.9%	152,010	87.5%
GSV	1,995,206	0.0%	78	0.0%
GSS	49,281,744	1.1%	11,535	6.6%
GSM	839,944,113	18.1%	8,839	5.1%
GSL	322,711,741	7.0%	144	0.1%
GP	393,669,651	8.5%	126	0.1%
TP	1,309,300,930	28.2%	45	0.0%
PNP	1,862,519	0.0%	88	0.1%
POL	2,685,529	0.1%	705	0.4%
STLT	3,267,043	0.1%	82	0.0%
Total	**4,637,752,725**	**100.00%**	**173,652**	**100.00%**

West Penn Rate District COSS Summary	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU
Current Delivery Service Rates												
Rate base	$ 2,094,173	$ 1,520,957	$ 2,030	$ 133,480	$ 223,119	$ 66,379	$ 62,747	$ 58	$ 15,957	$ 11,956	$ 53,235	$ 4,255
Net operating income	$ 56,715	$ 40,408	$ 335	$ (5,130)	$ 14,385	$ 7,764	$ (220)	$ 11	$ (256)	$ 1,843	$ (2,503)	$ 78
Rate of return	2.71%	2.66%	16.51%	-3.84%	6.45%	11.70%	-0.35%	18.28%	-1.60%	15.41%	-4.70%	1.84%
Relative rate of return	100%	98%	610%	-142%	238%	432%	-13%	675%	-59%	569%	-174%	68%
Revenues	$ 444,346	$ 319,329	$ 826	$ 15,638	$ 59,106	$ 22,565	$ 12,248	$ 30	$ 2,807	$ 4,587	$ 6,313	$ 897
Test Period Usage (MWh)	19,379,808	7,237,022	18,944	210,899	3,335,031	2,072,267	5,177,947	71,779	1,012,139	23,561	21,689	198,530
Revenue per MWh	$ 0.02	$ 0.04	$ 0.04	$ 0.07	$ 0.02	$ 0.01	$ 0.00	$ 0.00	$ 0.00	$ 0.19	$ 0.29	$ 0.00
Revenues at Equalized Rates of Return												
Rate of return	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%
Revenue required	$ 614,232	$ 443,725	$ 612	$ 38,278	$ 65,932	$ 19,888	$ 19,965	$ 23	$ 5,039	$ 3,502	$ 15,975	$ 1,293
Revenue deficiency	$ 169,885	$ 124,396	$ (214)	$ 22,640	$ 6,825	$ (2,677)	$ 7,717	$ (7)	$ 2,232	$ (1,085)	$ 9,662	$ 396
Percent increase required	38.2%	39.0%	-25.9%	144.8%	11.5%	-11.9%	63.0%	-24.4%	79.5%	-23.6%	153.0%	44.2%
Test Period Usage (MWh)	19,379,808	7,237,022	18,944	210,899	3,335,031	2,072,267	5,177,947	71,779	1,012,139	23,561	21,689	198,530
Revenue Required per MWh	$ 0.03	$ 0.06	$ 0.03	$ 0.18	$ 0.02	$ 0.01	$ 0.00	$ 0.00	$ 0.00	$ 0.15	$ 0.74	$ 0.01
Revenue Deficiency per MWh	$ 0.01	$ 0.02	$ (0.01)	$ 0.11	$ 0.00	$ (0.00)	$ 0.00	$ (0.00)	$ 0.00	$ (0.05)	$ 0.45	$ 0.00

Rate Class	Proposed Class ROR	Overall ROR
RS	2.66%	2.71%
GSV	16.51%	2.71%
GSS	-3.84%	2.71%
GSM	6.45%	2.71%
GSL	11.70%	2.71%
GP/TP	-0.35%	2.71%
PP44	18.28%	2.71%
PP46	-1.60%	2.71%
POL	15.41%	2.71%
STLT	-4.70%	2.71%
PSU	1.84%	2.71%

West Penn Rate District COSS Summary	Total Company	Residential Service RS	Volunteer GSV	Small GSS	Medium GSM	Large GSL	/ Transmission GP/TP	Power Sch. 44 PP44	Power Sch. 46 PP46	Lighting POL	Service STLT	University PSU
Current Rate of Return	2.71%	2.66%	16.51%	-3.84%	6.45%	11.70%	-0.35%	18.28%	-1.60%	15.41%	-4.70%	1.84%
Proposed Rate of Return	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%
EROR Revenues	$ 614,232	$ 443,725	$ 612	$ 38,278	$ 65,932	$ 19,888	$ 19,965	$ 23	$ 5,039	$ 3,502	$ 15,975	$ 1,293
Current Revenues	444,346	319,329	826	15,638	59,106	22,565	12,248	30	2,807	4,587	6,313	897
Difference	$ 169,885	$ 124,396	$ (214)	$ 22,640	$ 6,825	$ (2,677)	$ 7,717	$ (7)	$ 2,232	$ (1,085)	$ 9,662	$ 396
% Difference	38.23%	38.96%	-25.91%	144.77%	11.55%	-11.87%	63.01%	-24.40%	79.52%	-23.65%	153.05%	44.18%
Derivation of Base Rate Revenues												
Current Total Revenues	$ 444,346	319,329	826	15,638	59,106	22,565	12,248	30	2,807	4,587	6,313	897
Less: Other Rider Revenues	$ (358)	(1,977)	(3)	236	1,025	512	(80)	(5)	(156)	60	77	(48)
Less: Other Revenues	$ 16,292	11,880	18	815	1,972	500	579	1	86	223	193	23
Current Base Rate Revenues	$ 428,413	$ 309,426	$ 810	$ 14,587	$ 56,109	$ 21,553	$ 11,748	$ 34	$ 2,877	$ 4,305	$ 6,043	$ 921
Total Revenues at EROR	$ 614,232	443,725	612	38,278	65,932	19,888	19,965	23	5,039	3,502	15,975	1,293
Less: Other Rider Revenues	$ -	-	-	-	-	-	-	-	-	-	-	-
Less: Other Revenues	$ 16,734	12,215	19	835	2,025	507	595	1	86	233	193	23
Base Rate Revenues at EROR	$ 597,498	$ 431,510	$ 593	$ 37,443	$ 63,907	$ 19,381	$ 19,370	$ 21	$ 4,953	$ 3,270	$ 15,781	$ 1,270
Metrics												
Base Rate Revenues at EROR	597,498	431,510	593	37,443	63,907	19,381	19,370	21	4,953	3,270	15,781	1,270
Test Period Usage (MWh)	19,379,808	7,237,022	18,944	210,899	3,335,031	2,072,267	5,177,947	71,779	1,012,139	23,561	21,689	198,530
Test Period Customers	742,485	636,179	630	62,540	37,355	903	190	1	3	4,112	571	1

West Penn Rate District Income Statement Current Rates	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU
Going-Level Income Statement												
Operating Revenues	**$ 444,346**	**$ 319,329**	**$ 826**	**$ 15,638**	**$ 59,106**	**$ 22,565**	**$ 12,248**	**$ 30**	**$ 2,807**	**$ 4,587**	**$ 6,313**	**$ 897**
Operating Expenses												
O&M Expenses	$ 212,475	$ 157,559	$ 197	$ 13,751	$ 21,709	$ 6,600	$ 7,460	$ 4	$ 1,911	$ 1,014	$ 1,806	$ 464
Depreciation & Amortization	148,092	102,246	146	9,120	16,476	4,722	4,899	10	1,208	927	8,028	310
Taxes Other than Income	29,196	20,940	52	1,117	3,821	1,443	850	2	202	280	427	62
Total Operating Expenses	$ 389,763	$ 280,745	$ 394	$ 23,988	$ 42,007	$ 12,765	$ 13,209	$ 16	$ 3,321	$ 2,221	$ 10,262	$ 836
Income Before Tax	$ 54,583	$ 38,584	$ 432	$ (8,350)	$ 17,100	$ 9,801	$ (961)	$ 14	$ (515)	$ 2,366	$ (3,949)	$ 61
Income Adjustments												
Interest Expense	44,187	32,092	43	2,816	4,708	1,401	1,324	1	337	252	1,123	90
Total Income Adjustments	$ 44,187	$ 32,092	$ 43	$ 2,816	$ 4,708	$ 1,401	$ 1,324	$ 1	$ 337	$ 252	$ 1,123	$ 90
Adjusted Taxable Income	$ 10,396	$ 6,492	$ 389	$ (11,166)	$ 12,392	$ 8,400	$ (2,285)	$ 12	$ (851)	$ 2,114	$ (5,072)	$ (29)
Calculated Income Tax	2,711	1,693	101	(2,911)	3,231	2,190	(596)	3	(222)	551	(1,322)	(8)
Reconciliation Adjustment	(4,842)	(3,517)	(5)	(309)	(516)	(153)	(145)	(0)	(37)	(28)	(123)	(10)
Total Income Taxes	**$ (2,131)**	$ (1,824)	$ 97	$ (3,220)	$ 2,715	$ 2,037	$ (741)	$ 3	$ (259)	$ 524	$ (1,445)	$ (17)
Total Operating Income	**$ 56,715**	**$ 40,408**	**$ 335**	**$ (5,130)**	**$ 14,385**	**$ 7,764**	**$ (220)**	**$ 11**	**$ (256)**	**$ 1,843**	**$ (2,503)**	**$ 78**
Rate Base	**$ 2,094,173**	**$ 1,520,957**	**$ 2,030**	**$ 133,480**	**$ 223,119**	**$ 66,379**	**$ 62,747**	**$ 58**	**$ 15,957**	**$ 11,956**	**$ 53,235**	**$ 4,255**
ROR @ Current Rates	2.71%	2.66%	16.51%	-3.84%	6.45%	11.70%	-0.35%	18.28%	-1.60%	15.41%	-4.70%	1.84%
Rate Base %	100.00%	72.63%	0.10%	6.37%	10.65%	3.17%	3.00%	0.00%	0.76%	0.57%	2.54%	0.20%
Pro-Forma Income Tax Increase Calculation												
Rate Base	2,094,173	1,520,957	2,030	133,480	223,119	66,379	62,747	58	15,957	11,956	53,235	4,255
Required ROR	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%	8.19%
Required Income	171,513	124,566	166	10,932	18,273	5,436	5,139	5	1,307	979	4,360	348
Increase in Earnings Requested	114,798	84,158	(169)	16,062	3,889	(2,328)	5,359	(6)	1,563	(864)	6,863	270
Increase in Revenues Requested	169,489	124,252	(249)	23,714	5,741	(3,436)	7,912	(9)	2,307	(1,275)	10,133	399
State Taxable Income	169,489	124,252	(249)	23,714	5,741	(3,436)	7,912	(9)	2,307	(1,275)	10,133	399
State Income Tax Increase	**12,608**	**9,243**	**(19)**	**1,764**	**427**	**(256)**	**589**	**(1)**	**172**	**(95)**	**754**	**30**
Federal Taxable Income	156,881	115,009	(231)	21,950	5,314	(3,181)	7,324	(8)	2,135	(1,180)	9,379	369
Federal Income Tax Increase	**30,490**	**22,353**	**(45)**	**4,266**	**1,033**	**(618)**	**1,423**	**(2)**	**415**	**(229)**	**1,823**	**72**
Revenue Requirement Calculation												
Required Income	171,513	124,566	166	10,932	18,273	5,436	5,139	5	1,307	979	4,360	348
Add: Expenses	389,763	280,745	394	23,988	42,007	12,765	13,209	16	3,321	2,221	10,262	836
Add: Incremental Uncollectibles	1,591	1,149	2	99	171	52	52	0	13	9	41	3
Add: Incremental PUC Expenses	406	293	0	25	44	13	13	0	3	2	11	1
Add: Taxes												
Current Taxes	(2,131)											
Proforma Tax Increase	43,099	29,754	40	2,611	4,365	1,299	1,227	1	312	234	1,041	83
Increase in GRT	**$ 9,992**	$ 7,218	$ 10	$ 623	$ 1,072	$ 324	$ 325	$ 0	$ 82	$ 57	$ 260	$ 21
Revenue Requirement	**614,232**	**443,725**	**612**	**38,278**	**65,932**	**19,888**	**19,965**	**23**	**5,039**	**3,502**	**15,975**	**1,293**

West Penn Rate District Allocation Summary	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU
Revenue Requirement												
Primary												
- Demand	41,376	17,951	54	597	9,107	4,184	6,925	0	1,916	102	109	429
- Customer	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Primary												
- Demand	65,160	28,123	85	941	14,202	6,764	10,954	0	2,967	163	176	784
- Customer	11,558	273	1	13	6,521	3,844	867	0	2	4	5	28
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Secondary												
- Demand	38,410	22,525	68	747	11,159	3,467	162	0	14	128	136	4
- Customer	353,118	301,009	310	28,920	18,818	1,048	389	1	90	2,040	464	29
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Customer Service												
- Demand	-	-	-	-	-	-	-	-	-	-	-	-
- Customer	104,609	73,844	94	7,059	6,125	580	668	21	49	1,065	15,084	19
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue Requirement												
- Demand	**144,946**	**68,599**	**207**	**2,285**	**34,468**	**14,416**	**18,041**	**0**	**4,897**	**393**	**421**	**1,218**
- Customer	**469,285**	**375,126**	**405**	**35,993**	**31,464**	**5,472**	**1,924**	**22**	**142**	**3,109**	**15,554**	**75**
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue Requirement	**614,232**	**443,725**	**612**	**38,278**	**65,932**	**19,888**	**19,965**	**23**	**5,039**	**3,502**	**15,975**	**1,293**

West Penn Rate District Allocation Summary	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU
Rate Base												
Subtransmission												
- Demand	107,585	45,263	138	1,452	24,121	11,129	18,693	-	5,178	227	225	1,157
- Customer	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Primary												
- Demand	226,077	93,784	285	3,008	50,213	24,338	39,810	-	10,728	471	467	2,972
- Customer	38,624	-	-	-	22,361	13,213	2,957	-	-	-	-	92
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Secondary												
- Demand	184,538	106,774	325	3,422	55,352	17,079	518	-	-	537	532	-
- Customer	1,327,933	1,139,401	1,110	111,423	66,295	1,243	11	-	-	7,425	1,024	-
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Customer Service												
- Demand	-	-	-	-	-	-	-	-	-	-	-	-
- Customer	209,416	135,735	172	14,175	4,776	(624)	758	58	51	3,296	50,986	33
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Total Rate Base												
- Demand	**518,200**	**245,821**	**748**	**7,882**	**129,686**	**52,547**	**59,021**	**-**	**15,906**	**1,235**	**1,224**	**4,129**
- Customer	**1,575,973**	**1,275,136**	**1,283**	**125,598**	**93,432**	**13,832**	**3,726**	**58**	**51**	**10,721**	**52,011**	**126**
- Commodity	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Rate Base	**2,094,173**	**1,520,957**	**2,030**	**133,480**	**223,119**	**66,379**	**62,747**	**58**	**15,957**	**11,956**	**53,235**	**4,255**

West Penn Rate District Allocation Summary	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU
Total Expenses excl. Income Taxes												
Subtransmission												
- Demand	29,832	13,101	39	442	6,521	2,990	4,913	0	1,359	78	85	305
- Customer	-	-	-	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Primary												
- Demand	40,901	18,074	54	619	8,817	4,152	6,668	0	1,813	113	126	465
- Customer	7,414	273	1	13	4,123	2,426	549	0	2	4	5	18
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Secondary												
- Demand	18,628	11,084	33	381	5,224	1,634	106	0	14	70	79	4
- Customer	210,827	178,915	191	16,992	11,709	915	388	1	90	1,244	354	29
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Customer Service												
- Demand	-	-	-	-	-	-	-	-	-	-	-	-
- Customer	82,161	59,299	76	5,542	5,613	647	586	15	44	712	9,612	15
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses excl. Income Taxes												
- Demand	**89,361**	**42,258**	**126**	**1,441**	**20,562**	**8,777**	**11,686**	**0**	**3,185**	**261**	**290**	**774**
- Customer	**300,402**	**238,487**	**268**	**22,547**	**21,445**	**3,988**	**1,523**	**16**	**136**	**1,960**	**9,972**	**62**
- Commodity	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Expenses excl. Income Taxes	**389,763**	**280,745**	**394**	**23,988**	**42,007**	**12,765**	**13,209**	**16**	**3,321**	**2,221**	**10,262**	**836**

West Penn Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
UTILITY PLANT														
Intangible Plant														
(301) Organization		157												
- Demand		46	21	0	1	11	5	6	-	2	0	0	0	
- Customer		111	89	0	9	7	1	0	0	0	1	3	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		157	110	0	10	19	6	6	0	2	1	3	0	
(302) Franchises and Consents		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(303) Intangible Plant		125,825												
- Demand		25,057	10,948	33	351	5,817	2,586	3,890	-	1,068	55	55	253	
- Customer		100,768	83,181	82	7,852	6,754	1,205	324	2	9	540	812	8	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		125,825	94,129	115	8,203	12,571	3,792	4,214	2	1,077	595	866	262	
Total Intangible Plant		125,982												
- Demand		25,103	10,970	33	352	5,828	2,591	3,896	-	1,069	55	55	254	
- Customer		100,879	83,270	82	7,861	6,761	1,207	324	2	9	541	815	8	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		125,982	94,239	115	8,212	12,589	3,797	4,220	2	1,079	596	870	262	
Distribution Plant														
(350) Transmission Land		33,957												
- Demand		33,957	14,286	43	458	7,613	3,513	5,900	-	1,634	72	71	365	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		33,957	14,286	43	458	7,613	3,513	5,900	-	1,634	72	71	365	
(352) Transmission Structures		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(353) Trans. Station Equipment		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(354) Trans. Towers & Fixtures		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(355) Trans. Poles & Fixtures		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	

West Penn Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(356) Trans. OH Conductors		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(357) Underground Conduit		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(358) Trans. UG Conductors		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(359) Trans. Roads		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(360) Land and Land Rights		18,055												
- Demand		3,606	1,843	6	59	966	360	264	-	68	9	9	22	
- Customer		14,448	11,971	12	1,171	913	141	29	-	-	78	133	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		18,055	13,814	17	1,230	1,880	501	293	-	68	87	142	22	
(361) Structures and Improvements		24,361												
- Demand		24,361	10,249	31	329	5,462	2,520	4,233	-	1,172	52	51	262	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		24,361	10,249	31	329	5,462	2,520	4,233	-	1,172	52	51	262	
(362) Station Equipment		444,759												
- Demand		444,759	187,120	569	6,002	99,719	46,009	77,278	-	21,406	940	932	4,785	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		444,759	187,120	569	6,002	99,719	46,009	77,278	-	21,406	940	932	4,785	
(364) Poles, Towers & Fixtures		590,222												
- Demand		186,483	92,925	283	2,979	48,871	18,921	16,068	-	4,156	467	463	1,348	
- Customer		403,740	324,519	316	31,735	24,065	3,417	688	-	-	2,115	16,862	21	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		590,222	417,445	599	34,714	72,937	22,338	16,757	-	4,156	2,582	17,325	1,370	
(365) Overhead Conductors & Devices		1,044,528												
- Demand		111,650	49,624	151	1,592	26,347	11,591	16,292	-	4,420	249	247	1,137	
- Customer		932,878	767,138	748	75,019	67,102	14,113	2,978	-	-	4,999	690	93	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		1,044,528	816,761	899	76,610	93,448	25,703	19,270	-	4,420	5,249	937	1,230	

West Penn Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(366) Underground Conduit		24,780												
- Demand		24,780	13,922	42	446	7,270	2,516	313	-	1	70	69	130	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		24,780	13,922	42	446	7,270	2,516	313	-	1	70	69	130	
(367) Underground Conductors & Device		270,239												
- Demand		70,205	37,827	115	1,213	19,762	6,923	2,975	-	700	190	188	312	
- Customer		200,033	168,989	165	16,526	11,617	1,239	238	-	-	1,101	152	7	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		270,239	206,817	280	17,738	31,379	8,162	3,212	-	700	1,291	340	319	
(368) Line Transformers		523,236												
- Demand		96,856	56,041	170	1,796	29,052	8,964	272	-	-	282	279	-	
- Customer		426,380	365,845	357	35,776	21,286	399	3	-	-	2,384	329	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		523,236	421,886	527	37,572	50,338	9,363	275	-	-	2,666	608	-	
(369) Services		149,237												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		149,237	128,050	125	12,522	7,450	140	1	-	-	834	115	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		149,237	128,050	125	12,522	7,450	140	1	-	-	834	115	-	
(370) Meters		216,452												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		216,452	166,080	286	18,852	24,782	2,739	3,437	113	98	-	-	65	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		216,452	166,080	286	18,852	24,782	2,739	3,437	113	98	-	-	65	
(371) Customer Premises		10,039												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		10,039	-	-	-	-	-	-	-	-	10,039	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		10,039	-	-	-	-	-	-	-	-	10,039	-	-	
(372) Leased Property Cust. Prem.		298												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		298	-	-	-	-	-	-	-	-	298	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		298	-	-	-	-	-	-	-	-	298	-	-	
(373) Streetlight		54,120												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		54,120	-	-	-	-	-	-	-	-	-	54,120	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		54,120	-	-	-	-	-	-	-	-	-	54,120	-	
Total Distribution Plant		3,404,283												
- Demand		996,657	463,838	1,411	14,874	245,063	101,317	123,595	-	33,558	2,331	2,309	8,361	
- Customer		2,407,626	1,932,592	2,008	191,600	157,216	22,188	7,374	113	98	21,849	72,400	188	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		3,404,283	2,396,430	3,419	206,474	402,279	123,504	130,969	113	33,656	24,180	74,710	8,549	
General Plant														
(389) Land		2,356												
- Demand		690	321	1	10	170	70	86	-	23	2	2	6	
- Customer		1,666	1,337	1	133	109	15	5	0	0	15	50	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		2,356	1,658	2	143	278	85	91	0	23	17	52	6	
(390) Structures		141,308												
- Demand		41,370	19,253	59	617	10,172	4,206	5,130	-	1,393	97	96	347	
- Customer		99,938	80,220	83	7,953	6,526	921	306	5	4	907	3,005	8	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		141,308	99,473	142	8,571	16,698	5,127	5,436	5	1,397	1,004	3,101	355	

West Penn Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(391) Office Equipment		19,229												
- Demand		5,629	2,620	8	84	1,384	572	698	-	190	13	13	47	
- Customer		13,599	10,916	11	1,082	888	125	42	1	1	123	409	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		19,229	13,536	19	1,166	2,272	698	740	1	190	137	422	48	
(392) Transportation		11,946												
- Demand		3,498	1,628	5	52	860	356	434	-	118	8	8	29	
- Customer		8,449	6,782	7	672	552	78	26	0	0	77	254	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		11,946	8,410	12	725	1,412	433	460	0	118	85	262	30	
(393) Stores Equipment		219												
- Demand		64	30	0	1	16	7	8	-	2	0	0	1	
- Customer		155	125	0	12	10	1	0	0	0	1	5	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		219	154	0	13	26	8	8	0	2	2	5	1	
(394) Tools & Garage Equip.		20,381												
- Demand		5,967	2,777	8	89	1,467	607	740	-	201	14	14	50	
- Customer		14,414	11,570	12	1,147	941	133	44	1	1	131	433	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		20,381	14,347	20	1,236	2,408	739	784	1	201	145	447	51	
(395) Laboratory		384												
- Demand		112	52	0	2	28	11	14	-	4	0	0	1	
- Customer		272	218	0	22	18	3	1	0	0	2	8	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		384	270	0	23	45	14	15	0	4	3	8	1	
(396) Power Equipment		265												
- Demand		78	36	0	1	19	8	10	-	3	0	0	1	
- Customer		188	151	0	15	12	2	1	0	0	2	6	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		265	187	0	16	31	10	10	0	3	2	6	1	
(397) Communication Equipment		38,982												
- Demand		11,413	5,311	16	170	2,806	1,160	1,415	-	384	27	26	96	
- Customer		27,570	22,130	23	2,194	1,800	254	84	1	1	250	829	2	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		38,982	27,441	39	2,364	4,606	1,414	1,500	1	385	277	855	98	
(398) Misc. Equipment		11												
- Demand		3	2	0	0	1	0	0	-	0	0	0	0	
- Customer		8	6	0	1	1	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		11	8	0	1	1	0	0	0	0	0	0	0	
Total General Plant		235,083												
- Demand		68,824	32,030	97	1,027	16,923	6,996	8,535	-	2,317	161	159	577	
- Customer		166,258	133,455	139	13,231	10,857	1,532	509	8	7	1,509	5,000	13	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		235,083	165,485	236	14,258	27,779	8,529	9,044	8	2,324	1,670	5,159	590	
Total Utility Plant		3,765,347												
- Demand		1,090,584	506,838	1,541	16,253	267,814	110,904	136,026	-	36,945	2,547	2,523	9,192	
- Customer		2,674,763	2,149,317	2,229	212,692	174,833	24,926	8,207	123	114	23,899	78,215	209	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**3,765,347**	**2,656,155**	**3,770**	**228,945**	**442,647**	**135,830**	**144,233**	**123**	**37,059**	**26,446**	**80,738**	**9,401**	

West Penn Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
ACCUMULATED DEPRECIATION														
Accumulated Depreciation														
(108-302) Franchise & Consents		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-303) Intangible Plant		(108,705)												
- Demand		(21,648)	(9,459)	(29)	(303)	(5,026)	(2,234)	(3,361)	-	(922)	(48)	(47)	(219)	
- Customer		(87,057)	(71,863)	(71)	(6,783)	(5,835)	(1,041)	(279)	(2)	(8)	(466)	(701)	(7)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(108,705)	(81,321)	(100)	(7,087)	(10,860)	(3,276)	(3,641)	(2)	(931)	(514)	(749)	(226)	
(108-350) Transm Land		(16,981)												
- Demand		(16,981)	(7,144)	(22)	(229)	(3,807)	(1,757)	(2,950)	-	(817)	(36)	(36)	(183)	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(16,981)	(7,144)	(22)	(229)	(3,807)	(1,757)	(2,950)	-	(817)	(36)	(36)	(183)	
(108-352) Transm Structures		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-353) Transm Station Equipment		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-354) Transm Towers & Fixtures		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-355) Transm Poles & Fixtures		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-356) Transm OH Conductors		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-357) Transm Underground Conduit		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-358) Transm UG Conductors		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	

West Penn Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(108-359) Transm Roads		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-360) Land		(20,448)												
- Demand		(4,084)	(2,087)	(6)	(67)	(1,095)	(408)	(299)	-	(77)	(10)	(10)	(24)	
- Customer		(16,363)	(13,558)	(13)	(1,326)	(1,034)	(160)	(33)	-	-	(88)	(150)	(1)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(20,448)	(15,645)	(20)	(1,393)	(2,129)	(568)	(332)	-	(77)	(99)	(161)	(25)	
(108-361) Structures		(12,114)												
- Demand		(12,114)	(5,097)	(16)	(163)	(2,716)	(1,253)	(2,105)	-	(583)	(26)	(25)	(130)	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(12,114)	(5,097)	(16)	(163)	(2,716)	(1,253)	(2,105)	-	(583)	(26)	(25)	(130)	
(108-362) Station Equip		(203,062)												
- Demand		(203,062)	(85,433)	(260)	(2,740)	(45,528)	(21,006)	(35,282)	-	(9,773)	(429)	(425)	(2,185)	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(203,062)	(85,433)	(260)	(2,740)	(45,528)	(21,006)	(35,282)	-	(9,773)	(429)	(425)	(2,185)	
(108-364) Poles		(176,865)												
- Demand		(71,601)	(33,896)	(103)	(1,087)	(17,894)	(7,310)	(8,182)	-	(2,190)	(170)	(169)	(599)	
- Customer		(105,264)	(84,609)	(82)	(8,274)	(6,274)	(891)	(180)	-	-	(551)	(4,396)	(6)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(176,865)	(118,506)	(186)	(9,361)	(24,169)	(8,201)	(8,362)	-	(2,190)	(722)	(4,565)	(604)	
(108-365) OH Conductors		(177,742)												
- Demand		(37,542)	(16,193)	(49)	(519)	(8,615)	(3,890)	(6,056)	-	(1,664)	(81)	(81)	(394)	
- Customer		(140,200)	(115,291)	(112)	(11,274)	(10,085)	(2,121)	(448)	-	-	(751)	(104)	(14)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(177,742)	(131,484)	(162)	(11,794)	(18,699)	(6,011)	(6,504)	-	(1,664)	(833)	(184)	(408)	
(108-366) UG Conduit		(9,389)												
- Demand		(9,389)	(5,276)	(16)	(169)	(2,755)	(953)	(118)	-	(0)	(27)	(26)	(49)	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(9,389)	(5,276)	(16)	(169)	(2,755)	(953)	(118)	-	(0)	(27)	(26)	(49)	
(108-367) UG Cond & Dev		(72,322)												
- Demand		(21,051)	(10,982)	(33)	(352)	(5,751)	(2,091)	(1,293)	-	(327)	(55)	(55)	(113)	
- Customer		(51,271)	(43,314)	(42)	(4,236)	(2,978)	(317)	(61)	-	-	(282)	(39)	(2)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(72,322)	(54,296)	(76)	(4,588)	(8,728)	(2,408)	(1,354)	-	(327)	(337)	(94)	(115)	
(108-368) Line Transformers		(193,182)												
- Demand		(35,760)	(20,691)	(63)	(663)	(10,726)	(3,310)	(100)	-	-	(104)	(103)	-	
- Customer		(157,422)	(135,072)	(132)	(13,209)	(7,859)	(147)	(1)	-	-	(880)	(121)	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(193,182)	(155,763)	(195)	(13,872)	(18,585)	(3,457)	(102)	-	-	(984)	(224)	-	
(108-369) Services		(64,968)												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		(64,968)	(55,744)	(54)	(5,451)	(3,243)	(61)	(1)	-	-	(363)	(50)	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(64,968)	(55,744)	(54)	(5,451)	(3,243)	(61)	(1)	-	-	(363)	(50)	-	

West Penn Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(108-370) Meters		(91,102)												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		(91,102)	(69,901)	(120)	(7,934)	(10,430)	(1,153)	(1,447)	(47)	(41)	-	-	(27)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(91,102)	(69,901)	(120)	(7,934)	(10,430)	(1,153)	(1,447)	(47)	(41)	-	-	(27)	
(108-371) Install on Cust Premise		(6,460)												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		(6,460)	-	-	-	-	-	-	-	-	(6,460)	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(6,460)	-	-	-	-	-	-	-	-	(6,460)	-	-	
(108-372) Leased Property Cust. Prem.		(280)												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		(280)	-	-	-	-	-	-	-	-	(280)	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(280)	-	-	-	-	-	-	-	-	(280)	-	-	
(108-373) Street Lighting		(10,529)												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		(10,529)	-	-	-	-	-	-	-	-	-	(10,529)	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(10,529)	-	-	-	-	-	-	-	-	-	(10,529)	-	
(108-389) Land & Land Rights		(147)												
- Demand		(43)	(20)	(0)	(1)	(11)	(4)	(5)	-	(1)	(0)	(0)	(0)	
- Customer		(104)	(83)	(0)	(8)	(7)	(1)	(0)	(0)	(0)	(1)	(3)	(0)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(147)	(103)	(0)	(9)	(17)	(5)	(6)	(0)	(1)	(1)	(3)	(0)	
(108-390) Struct & Impmnts -		(43,924)												
- Demand		(12,859)	(5,985)	(18)	(192)	(3,162)	(1,307)	(1,595)	-	(433)	(30)	(30)	(108)	
- Customer		(31,065)	(24,935)	(26)	(2,472)	(2,028)	(286)	(95)	(1)	(1)	(282)	(934)	(2)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(43,924)	(30,920)	(44)	(2,664)	(5,190)	(1,594)	(1,690)	(1)	(434)	(312)	(964)	(110)	
(108-391) Office Furn & Equip		(13,510)												
- Demand		(3,955)	(1,841)	(6)	(59)	(973)	(402)	(490)	-	(133)	(9)	(9)	(33)	
- Customer		(9,555)	(7,669)	(8)	(760)	(624)	(88)	(29)	(0)	(0)	(87)	(287)	(1)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(13,510)	(9,510)	(14)	(819)	(1,596)	(490)	(520)	(0)	(134)	(96)	(296)	(34)	
(108-392) Transportation Equip		(7,203)												
- Demand		(2,109)	(981)	(3)	(31)	(519)	(214)	(262)	-	(71)	(5)	(5)	(18)	
- Customer		(5,094)	(4,089)	(4)	(405)	(333)	(47)	(16)	(0)	(0)	(46)	(153)	(0)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(7,203)	(5,071)	(7)	(437)	(851)	(261)	(277)	(0)	(71)	(51)	(158)	(18)	
(108-393) Stores Equip		(182)												
- Demand		(53)	(25)	(0)	(1)	(13)	(5)	(7)	-	(2)	(0)	(0)	(0)	
- Customer		(129)	(103)	(0)	(10)	(8)	(1)	(0)	(0)	(0)	(1)	(4)	(0)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(182)	(128)	(0)	(11)	(22)	(7)	(7)	(0)	(2)	(1)	(4)	(0)	
(108-394) Tools, Shop & Garage Equip		(10,227)												
- Demand		(2,994)	(1,393)	(4)	(45)	(736)	(304)	(371)	-	(101)	(7)	(7)	(25)	
- Customer		(7,233)	(5,806)	(6)	(576)	(472)	(67)	(22)	(0)	(0)	(66)	(218)	(1)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(10,227)	(7,200)	(10)	(620)	(1,209)	(371)	(393)	(0)	(101)	(73)	(224)	(26)	

West Penn Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(108-395) Laboratory Equip		(331)												
- Demand		(97)	(45)	(0)	(1)	(24)	(10)	(12)	-	(3)	(0)	(0)	(1)	
- Customer		(234)	(188)	(0)	(19)	(15)	(2)	(1)	(0)	(0)	(2)	(7)	(0)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(331)	(233)	(0)	(20)	(39)	(12)	(13)	(0)	(3)	(2)	(7)	(1)	
(108-396) Power Operated Equip		(233)												
- Demand		(68)	(32)	(0)	(1)	(17)	(7)	(8)	-	(2)	(0)	(0)	(1)	
- Customer		(165)	(132)	(0)	(13)	(11)	(2)	(1)	(0)	(0)	(1)	(5)	(0)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(233)	(164)	(0)	(14)	(28)	(8)	(9)	(0)	(2)	(2)	(5)	(1)	
(108-397) Communication Equip		(20,176)												
- Demand		(5,907)	(2,749)	(8)	(88)	(1,452)	(600)	(732)	-	(199)	(14)	(14)	(50)	
- Customer		(14,269)	(11,454)	(12)	(1,136)	(932)	(131)	(44)	(1)	(1)	(129)	(429)	(1)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(20,176)	(14,202)	(20)	(1,224)	(2,384)	(732)	(776)	(1)	(199)	(143)	(443)	(51)	
(108-398) MISC Equip		(383)												
- Demand		(112)	(52)	(0)	(2)	(28)	(11)	(14)	-	(4)	(0)	(0)	(1)	
- Customer		(271)	(217)	(0)	(22)	(18)	(2)	(1)	(0)	(0)	(2)	(8)	(0)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(383)	(270)	(0)	(23)	(45)	(14)	(15)	(0)	(4)	(3)	(8)	(1)	
Total Accumulated Depreciation		(1,260,463)												
- Demand		(461,429)	(209,379)	(637)	(6,715)	(110,846)	(47,078)	(63,245)	-	(17,303)	(1,052)	(1,042)	(4,133)	
- Customer		(799,034)	(644,031)	(684)	(63,909)	(52,186)	(6,520)	(2,657)	(52)	(52)	(10,741)	(18,139)	(62)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total Accumulated Depreciation		**(1,260,463)**	**(853,411)**	**(1,321)**	**(70,624)**	**(163,032)**	**(53,598)**	**(65,902)**	**(52)**	**(17,355)**	**(11,793)**	**(19,182)**	**(4,195)**	
OTHER RATE BASE ITEMS														
Other Rate Base Items														
Material & Supplies		20,863												
- Demand		6,108	2,843	9	91	1,502	621	757	-	206	14	14	51	
- Customer		14,755	11,844	12	1,174	963	136	45	1	1	134	444	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		20,863	14,686	21	1,265	2,465	757	803	1	206	148	458	52	
Cash Working Capital		56,986												
- Demand		16,683	7,764	24	249	4,102	1,696	2,069	-	562	39	39	140	
- Customer		40,302	32,350	34	3,207	2,632	371	123	2	2	366	1,212	3	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		56,986	40,115	57	3,456	6,734	2,067	2,192	2	563	405	1,251	143	
Deferred Storm Damage		50,696												
- Demand		14,842	6,907	21	222	3,649	1,509	1,841	-	500	35	34	125	
- Customer		35,854	28,780	30	2,853	2,341	330	110	2	1	325	1,078	3	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		50,696	35,688	51	3,075	5,991	1,839	1,950	2	501	360	1,113	127	

West Penn Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
Customer Deposits		(31,164)												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		(31,164)	(14,442)	(38)	(1,855)	(11,712)	(2,104)	(1,004)	-	-	(4)	(5)	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(31,164)	(14,442)	(38)	(1,855)	(11,712)	(2,104)	(1,004)	-	-	(4)	(5)	-	
Customer Advances		(557)												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		(557)	(556)	(1)	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(557)	(556)	(1)	-	-	-	-	-	-	-	-	-	
ADIT		(503,505)												
- Demand		(147,409)	(68,603)	(209)	(2,200)	(36,246)	(14,985)	(18,280)	-	(4,963)	(345)	(342)	(1,237)	
- Customer		(356,096)	(285,837)	(297)	(28,338)	(23,253)	(3,282)	(1,091)	(17)	(14)	(3,232)	(10,708)	(28)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(503,505)	(354,440)	(506)	(30,538)	(59,498)	(18,267)	(19,371)	(17)	(4,978)	(3,576)	(11,050)	(1,264)	
Capitalized Pension and OPEB		(4,030)												
- Demand		(1,180)	(549)	(2)	(18)	(290)	(120)	(146)	-	(40)	(3)	(3)	(10)	
- Customer		(2,850)	(2,288)	(2)	(227)	(186)	(26)	(9)	(0)	(0)	(26)	(86)	(0)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(4,030)	(2,837)	(4)	(244)	(476)	(146)	(155)	(0)	(40)	(29)	(88)	(10)	
Total Other Rate Base Items		(410,711)												
- Demand		(110,955)	(51,638)	(157)	(1,656)	(27,282)	(11,279)	(13,759)	-	(3,736)	(260)	(257)	(931)	
- Customer		(299,756)	(230,149)	(262)	(23,185)	(29,214)	(4,575)	(1,824)	(13)	(11)	(2,437)	(8,065)	(21)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(410,711)	(281,787)	(419)	(24,841)	(56,497)	(15,854)	(15,584)	(13)	(3,747)	(2,696)	(8,322)	(952)	
Total Rate Base		**2,094,173**												
- Demand		**518,200**	**245,821**	**748**	**7,882**	**129,686**	**52,547**	**59,021**	**-**	**15,906**	**1,235**	**1,224**	**4,129**	
- Customer		**1,575,973**	**1,275,136**	**1,283**	**125,598**	**93,432**	**13,832**	**3,726**	**58**	**51**	**10,721**	**52,011**	**126**	
- Commodity		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	
Total		**2,094,173**	**1,520,957**	**2,030**	**133,480**	**223,119**	**66,379**	**62,747**	**58**	**15,957**	**11,956**	**53,235**	**4,255**	

West Penn Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
OPERATIONS & MAINTENANCE EXPENSES														
Transmission Expenses														
Operations Expenses														
(560) Operating Supervision & Engineering		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(561) Load Dispatch		80												
- Demand		80	34	0	1	18	8	14	-	4	0	0	1	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		80	34	0	1	18	8	14	-	4	0	0	1	
(562) Station Expenses		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(563) Overhead Line Expenses		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(565) Transmission of Electricity by Others		289												
- Demand		289	121	0	4	65	30	50	-	14	1	1	3	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		289	121	0	4	65	30	50	-	14	1	1	3	
(566) Miscellaneous transmission expenses		246												
- Demand		246	103	0	3	55	25	43	-	12	1	1	3	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		246	103	0	3	55	25	43	-	12	1	1	3	
Total Trans. Operations Expenses		614												
- Demand		614	258	1	8	138	64	107	-	30	1	1	7	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		614	258	1	8	138	64	107	-	30	1	1	7	
Maintenance Expense														
(568) Maintenance Supervision and Engineering		615												
- Demand		615	259	1	8	138	64	107	-	30	1	1	7	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		615	259	1	8	138	64	107	-	30	1	1	7	
(569) Maintenance of Structures		54												
- Demand		54	23	0	1	12	6	9	-	3	0	0	1	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		54	23	0	1	12	6	9	-	3	0	0	1	
(570) Maintenance of Station Equipment		454												
- Demand		454	191	1	6	102	47	79	-	22	1	1	5	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		454	191	1	6	102	47	79	-	22	1	1	5	

West Penn Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(571) Maintenance of Overhead Lines		4,241												
- Demand		4,241	1,784	5	57	951	439	737	-	204	9	9	46	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		4,241	1,784	5	57	951	439	737	-	204	9	9	46	
(572) Maintenance of miscellaneous distribution plant		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Trans. Maintenance Expenses		5,364												
- Demand		5,364	2,257	7	72	1,203	555	932	-	258	11	11	58	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		5,364	2,257	7	72	1,203	555	932	-	258	11	11	58	
Total Transmission Expenses		5,978												
- Demand		5,978	2,515	8	81	1,340	618	1,039	-	288	13	13	64	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		5,978	2,515	8	81	1,340	618	1,039	-	288	13	13	64	

West Penn Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
Distribution Expenses														
Operations Expenses														
(580) Operation Supervision & Engineering		1,690												
- Demand		749	335	1	11	178	77	108	-	30	2	2	7	
- Customer		940	763	1	79	77	9	7	0	0	3	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		1,690	1,098	2	90	255	86	115	0	30	5	2	7	
(581) Load Dispatching		512												
- Demand		512	215	1	7	115	53	89	-	25	1	1	6	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		512	215	1	7	115	53	89	-	25	1	1	6	
(582) Station Expenses		1,276												
- Demand		1,276	537	2	17	286	132	222	-	61	3	3	14	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		1,276	537	2	17	286	132	222	-	61	3	3	14	
(583) Overhead line expenses		355												
- Demand		38	17	0	1	9	4	6	-	2	0	0	0	
- Customer		317	261	0	26	23	5	1	-	-	2	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		355	278	0	26	32	9	7	-	2	2	0	0	
(584) Underground line expenses		1,953												
- Demand		507	273	1	9	143	50	21	-	5	1	1	2	
- Customer		1,445	1,221	1	119	84	9	2	-	-	8	1	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		1,953	1,494	2	128	227	59	23	-	5	9	2	2	
(586) Meter expenses		1,165												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		1,165	894	2	101	133	15	19	1	1	-	-	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		1,165	894	2	101	133	15	19	1	1	-	-	0	
(588) Miscellaneous distribution expenses		11,327												
- Demand		3,316	1,543	5	49	815	337	411	-	112	8	8	28	
- Customer		8,011	6,430	7	638	523	74	25	0	0	73	241	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		11,327	7,974	11	687	1,339	411	436	0	112	80	249	28	

West Penn Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(589) Rents		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Dist. Operations Expenses		18,279												
- Demand		6,399	2,921	9	94	1,546	653	857	-	234	15	15	57	
- Customer		11,880	9,570	11	963	840	111	53	1	1	85	243	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		18,279	12,490	20	1,057	2,386	764	910	1	235	100	257	58	
Maintenance Expense														
(590) Maintenance Supervision and Engineering		485												
- Demand		87	38	0	1	20	9	14	-	4	0	0	1	
- Customer		399	325	0	32	29	6	1	0	0	2	3	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		485	363	0	33	49	15	15	0	4	2	3	1	
(591) Maintenance of Structures		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(592) Maintenance of Station Equipment		8,716												
- Demand		8,716	3,667	11	118	1,954	902	1,514	-	419	18	18	94	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		8,716	3,667	11	118	1,954	902	1,514	-	419	18	18	94	
(593) Maintenance of Overhead Lines		93,657												
- Demand		10,011	4,449	14	143	2,362	1,039	1,461	-	396	22	22	102	
- Customer		83,646	68,785	67	6,727	6,017	1,265	267	-	-	448	62	8	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		93,657	73,234	81	6,869	8,379	2,305	1,728	-	396	471	84	110	
(594) Maintenance of underground lines		1,011												
- Demand		263	141	0	5	74	26	11	-	3	1	1	1	
- Customer		748	632	1	62	43	5	1	-	-	4	1	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		1,011	774	1	66	117	31	12	-	3	5	1	1	
(595) Maintenance of line transformers		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(596) Maintenance of street lighting and signal systems		656												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		656	-	-	-	-	-	-	-	-	-	656	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		656	-	-	-	-	-	-	-	-	-	656	-	

West Penn Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(597) Maintenance of meters		2,492												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		2,492	1,912	3	217	285	32	40	1	1	-	-	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		2,492	1,912	3	217	285	32	40	1	1	-	-	1	
(598) Maintenance of miscellaneous distribution plant		1,388												
- Demand		406	189	1	6	100	41	50	-	14	1	1	3	
- Customer		982	788	1	78	64	9	3	0	0	9	30	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		1,388	977	1	84	164	50	53	0	14	10	30	3	
Total Dist. Maintenance Expenses		108,405												
- Demand		19,483	8,485	26	272	4,510	2,017	3,050	-	836	43	42	201	
- Customer		88,922	72,442	72	7,115	6,438	1,317	312	1	1	463	751	9	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		108,405	80,927	98	7,388	10,949	3,334	3,362	1	837	506	793	210	
Total Distribution Expenses		132,662												
- Demand		31,859	13,920	42	446	7,396	3,288	4,946	-	1,358	70	69	322	
- Customer		100,802	82,012	83	8,079	7,279	1,428	364	3	2	549	994	10	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		132,662	95,932	125	8,525	14,675	4,716	5,311	3	1,360	619	1,063	333	
Customer Accounts														
(901) Supervision		34												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		34	30	0	3	2	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		34	30	0	3	2	0	0	0	0	0	0	0	
(902) Meter Reading Expenses		1,021												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		1,021	875	1	86	51	1	0	0	0	6	1	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		1,021	875	1	86	51	1	0	0	0	6	1	0	
(903) Collections & Records		10,792												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		10,792	9,484	8	770	460	11	2	0	0	51	7	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		10,792	9,484	8	770	460	11	2	0	0	51	7	0	
(904) Uncollectables		5,265												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		5,265	4,842	3	52	202	78	41	0	10	15	22	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		5,265	4,842	3	52	202	78	41	0	10	15	22	-	

West Penn Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(905) Misc. Customer Accounts		461												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		461	395	0	39	23	1	0	0	0	3	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		461	395	0	39	23	1	0	0	0	3	0	0	
Total Customer Accounts and Services		17,574												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		17,574	15,626	12	950	738	91	44	0	10	74	30	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		17,574	15,626	12	950	738	91	44	0	10	74	30	0	
Customer Information														
(907) Supervision		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(908) Customer Information		4,186												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		4,186	3,320	5	509	304	7	2	0	0	33	5	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		4,186	3,320	5	509	304	7	2	0	0	33	5	0	
(909) Advertising		41												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		41	35	0	3	2	0	0	-	-	0	0	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		41	35	0	3	2	0	0	-	-	0	0	-	
(910) Misc. Expense		5,441												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		5,441	4,700	4	436	260	6	1	0	0	29	4	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		5,441	4,700	4	436	260	6	1	0	0	29	4	0	
Total Customer Information		9,668												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		9,668	8,056	10	949	567	14	3	0	0	62	9	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		9,668	8,056	10	949	567	14	3	0	0	62	9	0	
Sales														
(911) Sales Supervision		79												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		79	68	0	7	4	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		79	68	0	7	4	0	0	0	0	0	0	0	
(913) Advertising Expense		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Sales		79												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		79	68	0	7	4	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		79	68	0	7	4	0	0	0	0	0	0	0	

West Penn Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
Administrative & General Expense														
(920) Administrative and General Salaries		2,185												
- Demand		522	228	1	7	121	54	81	-	22	1	1	5	
- Customer		1,663	1,358	1	132	113	19	6	0	0	9	25	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		2,185	1,585	2	139	234	73	87	0	22	10	27	5	
(921 Office Supplies		4,517												
- Demand		1,078	471	1	15	250	111	168	-	46	2	2	11	
- Customer		3,438	2,806	3	273	234	39	12	0	0	19	53	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		4,517	3,277	4	288	484	150	180	0	46	21	55	11	
(922) Admin Expenses		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(923) Outside Services		33,544												
- Demand		8,009	3,495	11	112	1,857	826	1,249	-	343	18	17	81	
- Customer		25,535	20,842	21	2,027	1,738	288	86	1	1	138	390	2	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		33,544	24,337	32	2,139	3,595	1,114	1,335	1	344	155	408	83	
(924) Property Insurance		225												
- Demand		66	31	0	1	16	7	8	-	2	0	0	1	
- Customer		159	128	0	13	10	1	0	0	0	1	5	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		225	158	0	14	27	8	9	0	2	2	5	1	
(925) Injury and Damages		3,233												
- Demand		897	391	1	13	208	92	140	-	38	2	2	9	
- Customer		2,336	1,880	2	186	170	32	10	0	0	13	43	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		3,233	2,271	3	199	378	124	149	0	39	15	45	9	
(926) Pension and Benefits		1,002												
- Demand		239	104	0	3	55	25	37	-	10	1	1	2	
- Customer		762	622	1	61	52	9	3	0	0	4	12	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		1,002	727	1	64	107	33	40	0	10	5	12	2	
(928) Regulatory Commission Expense		3,456												
- Demand		1,012	471	1	15	249	103	125	-	34	2	2	8	
- Customer		2,444	1,962	2	195	160	23	7	0	0	22	74	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		3,456	2,433	3	210	408	125	133	0	34	25	76	9	
(930.1) General Advertising		26												
- Demand		6	3	0	0	1	1	1	-	0	0	0	0	
- Customer		20	16	0	2	1	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		26	19	0	2	3	1	1	0	0	0	0	0	
(903.2) Misc. Expense		571												
- Demand		136	60	0	2	32	14	21	-	6	0	0	1	
- Customer		435	355	0	35	30	5	1	0	0	2	7	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		571	414	1	36	61	19	23	0	6	3	7	1	

West Penn Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(931) Misc. Rent		1,279												
- Demand		305	133	0	4	71	31	48	-	13	1	1	3	
- Customer		974	795	1	77	66	11	3	0	0	5	15	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		1,279	928	1	82	137	42	51	0	13	6	16	3	
(935) Maint. Of General Plant		2,455												
- Demand		719	335	1	11	177	73	89	-	24	2	2	6	
- Customer		1,736	1,394	1	138	113	16	5	0	0	16	52	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		2,455	1,728	2	149	290	89	94	0	24	17	54	6	
(9XX) Open		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total A&G Expense		52,492												
- Demand		12,990	5,721	17	183	3,037	1,337	1,968	-	540	29	28	128	
- Customer		39,503	32,156	33	3,137	2,688	442	134	2	1	229	676	4	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		52,492	37,877	50	3,321	5,726	1,779	2,102	2	542	258	704	131	
Total O&M Expenses		212,475												
- Demand		44,849	19,642	60	630	10,434	4,625	6,915	-	1,898	99	98	450	
- Customer		167,626	137,918	137	13,121	11,276	1,975	545	4	13	915	1,708	14	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**212,475**	**157,559**	**197**	**13,751**	**21,709**	**6,600**	**7,460**	**4**	**1,911**	**1,014**	**1,806**	**464**	

West Penn Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
DEPRECIATION EXPENSE														
Depreciation Expense														
(403-303) Intangible		7,986												
- Demand		1,695	741	2	24	394	175	263	-	72	4	4	17	
- Customer		6,290	5,139	5	491	461	101	24	0	0	33	34	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		7,986	5,880	7	515	855	276	287	0	72	37	37	18	
(403-350) Transm Land		484												
- Demand		484	204	1	7	109	50	84	-	23	1	1	5	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		484	204	1	7	109	50	84	-	23	1	1	5	
(403-352) Transm Strucutres		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-353) Transm Station Equipment		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-354) Transm Towers & Fixtures		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-355) Transm Poles & Fixtures		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-356) Transm OH Conductors		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-357) Transm UG Conduit		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-358) Transm UG Conductors		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-359) Transm Roads		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	

West Penn Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(403-360) Land		187												
- Demand		37	19	0	1	10	4	3	-	1	0	0	0	
- Customer		149	124	0	12	9	1	0	-	-	1	1	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		187	143	0	13	19	5	3	-	1	1	1	0	
(403-361) Structures		321												
- Demand		321	135	0	4	72	33	56	-	15	1	1	3	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		321	135	0	4	72	33	56	-	15	1	1	3	
(403-362) Station Equip		7,296												
- Demand		7,296	3,070	9	98	1,636	755	1,268	-	351	15	15	78	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		7,296	3,070	9	98	1,636	755	1,268	-	351	15	15	78	
(403-364) Poles		9,636												
- Demand		3,044	1,517	5	49	798	309	262	-	68	8	8	22	
- Customer		6,591	5,298	5	518	393	56	11	-	-	35	275	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		9,636	6,815	10	567	1,191	365	274	-	68	42	283	22	
(403-365) OH Conductors		21,580												
- Demand		2,307	1,025	3	33	544	239	337	-	91	5	5	23	
- Customer		19,274	15,849	15	1,550	1,386	292	62	-	-	103	14	2	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		21,580	16,875	19	1,583	1,931	531	398	-	91	108	19	25	
(403-366) UG Conduit		428												
- Demand		428	241	1	8	126	43	5	-	0	1	1	2	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		428	241	1	8	126	43	5	-	0	1	1	2	
(403-367) UG Conductors		5,436												
- Demand		1,412	761	2	24	398	139	60	-	14	4	4	6	
- Customer		4,024	3,400	3	332	234	25	5	-	-	22	3	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		5,436	4,161	6	357	631	164	65	-	14	26	7	6	
(403-368) Line Transformers		12,329												
- Demand		2,282	1,320	4	42	685	211	6	-	-	7	7	-	
- Customer		10,047	8,620	8	843	502	9	0	-	-	56	8	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		12,329	9,941	12	885	1,186	221	6	-	-	63	14	-	
(403-369) Services		2,605												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		2,605	2,235	2	219	130	2	0	-	-	15	2	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		2,605	2,235	2	219	130	2	0	-	-	15	2	-	

West Penn Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(403-370) Meters		16,083												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		16,083	12,341	21	1,401	1,841	204	255	8	7	-	-	5	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		16,083	12,341	21	1,401	1,841	204	255	8	7	-	-	5	
(403-371) Install on Cust Premise		208												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		208	-	-	-	-	-	-	-	-	208	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		208	-	-	-	-	-	-	-	-	208	-	-	
(403-372) Leased Property Cust. Prem.		2												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		2	-	-	-	-	-	-	-	-	2	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		2	-	-	-	-	-	-	-	-	2	-	-	
(403-373) Streetlight		3,485												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		3,485	-	-	-	-	-	-	-	-	-	3,485	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		3,485	-	-	-	-	-	-	-	-	-	3,485	-	
(403-389) Land		4												
- Demand		1	1	0	0	0	0	0	-	0	0	0	0	
- Customer		3	2	0	0	0	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		4	3	0	0	0	0	0	0	0	0	0	0	
(403-390) Structures		6,083												
- Demand		1,781	829	3	27	438	181	221	-	60	4	4	15	
- Customer		4,302	3,453	4	342	281	40	13	0	0	39	129	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		6,083	4,282	6	369	719	221	234	0	60	43	133	15	
(403-391) Office Equipment		2,772												
- Demand		812	378	1	12	200	83	101	-	27	2	2	7	
- Customer		1,961	1,574	2	156	128	18	6	0	0	18	59	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		2,772	1,952	3	168	328	101	107	0	27	20	61	7	
(403-392) Transportation		1,048												
- Demand		307	143	0	5	75	31	38	-	10	1	1	3	
- Customer		741	595	1	59	48	7	2	0	0	7	22	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		1,048	738	1	64	124	38	40	0	10	7	23	3	
(403-393) Stores Equip		9												
- Demand		3	1	0	0	1	0	0	-	0	0	0	0	
- Customer		6	5	0	0	0	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		9	6	0	1	1	0	0	0	0	0	0	0	
(403-394) Tools, Shop & Garage Equip		1,317												
- Demand		385	179	1	6	95	39	48	-	13	1	1	3	
- Customer		931	748	1	74	61	9	3	0	0	8	28	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		1,317	927	1	80	156	48	51	0	13	9	29	3	

West Penn Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(403-395) Laboratory Equip		12												
- Demand		4	2	0	0	1	0	0	-	0	0	0	0	
- Customer		9	7	0	1	1	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		12	9	0	1	1	0	0	0	0	0	0	0	
(403-396) Power Equipment		4	-	-	-	-	-	-	-	-	-	-	-	
- Demand		1	1	0	0	0	0	0	-	0	0	0	0	
- Customer		3	2	0	0	0	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		4	3	0	0	0	0	0	0	0	0	0	0	
(403-397) Communication Equip		3,098												
- Demand		907	422	1	14	223	92	112	-	31	2	2	8	
- Customer		2,191	1,759	2	174	143	20	7	0	0	20	66	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		3,098	2,181	3	188	366	112	119	0	31	22	68	8	
(403-398) Misc. Equip		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Amortization and Depletion of Utility Plant		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Cost of Removal/Salvage		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Average Net Salvage		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Depreciation Expense		17,422												
- Demand		5,100	2,374	7	76	1,254	518	633	-	172	12	12	43	
- Customer		12,321	9,890	10	981	805	114	38	1	1	112	371	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		17,422	12,264	17	1,057	2,059	632	670	1	172	124	382	44	
Total Depreciation Expense		119,836												
- Demand		28,609	13,362	41	428	7,057	2,905	3,497	-	949	67	67	237	
- Customer		91,227	71,040	80	7,154	6,424	897	426	10	9	679	4,498	10	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**119,836**	**84,402**	**120**	**7,583**	**13,481**	**3,802**	**3,923**	**10**	**958**	**747**	**4,565**	**247**	

West Penn Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
Amortization														
Amortization		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Removal of Retained Riders		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Eliminate Amort per IS		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Storm Reserve Amortization		14,241												
- Demand		4,169	1,940	6	62	1,025	424	517	-	140	10	10	35	
- Customer		10,072	8,085	8	802	658	93	31	0	0	91	303	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		14,241	10,025	14	864	1,683	517	548	0	141	101	313	36	
Extraordinary Storm Reserve Amort		7,799												
- Demand		2,283	1,063	3	34	561	232	283	-	77	5	5	19	
- Customer		5,515	4,427	5	439	360	51	17	0	0	50	166	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		7,799	5,490	8	473	922	283	300	0	77	55	171	20	
COVID-19 Reg Asset Amort		3,308												
- Demand		969	451	1	14	238	98	120	-	33	2	2	8	
- Customer		2,340	1,878	2	186	153	22	7	0	0	21	70	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		3,308	2,329	3	201	391	120	127	0	33	23	73	8	
Streetlight Reg Asset Amort		2,907												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		2,907	-	-	-	-	-	-	-	-	-	2,907	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		2,907	-	-	-	-	-	-	-	-	-	2,907	-	
Verizon Pole Attach Amort		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Depreciation and Amortization		148,092												
- Demand		36,031	16,815	51	539	8,882	3,660	4,417	-	1,199	85	84	299	
- Customer		112,061	85,430	95	8,581	7,595	1,062	481	10	9	842	7,945	11	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**148,092**	**102,246**	**146**	**9,120**	**16,476**	**4,722**	**4,899**	**10**	**1,208**	**927**	**8,028**	**310**	

West Penn Rate District Allocation to Customer Classes Combined	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
Taxes Other than Income														
Gross Receipt Taxes		25,261												
- Demand		7,396	5,312	14	256	987	381	202	0	47	75	106	15	
- Customer		17,865	12,832	34	619	2,385	921	487	1	114	182	255	36	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		25,261	18,144	48	875	3,372	1,302	689	2	161	258	361	52	
Payroll Taxes		2,022												
- Demand		526	229	1	7	122	54	83	-	23	1	1	5	
- Customer		1,496	1,221	1	119	102	17	5	0	0	8	23	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		2,022	1,450	2	126	223	71	88	0	23	9	24	5	
PURTA Taxes		1,720												
- Demand		504	234	1	8	124	51	62	-	17	1	1	4	
- Customer		1,217	977	1	97	79	11	4	0	0	11	37	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		1,720	1,211	2	104	203	62	66	0	17	12	38	4	
Real Estate Taxes		186												
- Demand		54	25	0	1	13	6	7	-	2	0	0	0	
- Customer		132	106	0	10	9	1	0	0	0	1	4	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		186	131	0	11	22	7	7	0	2	1	4	0	
Sales & Use Taxes		7												
- Demand		2	1	0	0	1	0	0	-	0	0	0	0	
- Customer		5	4	0	0	0	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		7	5	0	0	1	0	0	0	0	0	0	0	
Misc. Taxes		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj, Payroll Taxes		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Other Taxes		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Taxes Other than Income		29,196												
- Demand		8,481	5,801	15	272	1,246	492	354	0	89	78	108	25	
- Customer		20,714	15,139	36	845	2,575	950	496	1	114	203	319	37	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total Taxes Other than Income		29,196	20,940	52	1,117	3,821	1,443	850	2	202	280	427	62	
Total Operating Expenses		389,763												
- Demand		**89,361**	**42,258**	**126**	**1,441**	**20,562**	**8,777**	**11,686**	**0**	**3,185**	**261**	**290**	**774**	
- Customer		**300,402**	**238,487**	**268**	**22,547**	**21,445**	**3,988**	**1,523**	**16**	**136**	**1,960**	**9,972**	**62**	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**389,763**	**280,745**	**394**	**23,988**	**42,007**	**12,765**	**13,209**	**16**	**3,321**	**2,221**	**10,262**	**836**	

West Penn Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
UTILITY PLANT														
Intangible Plant														
(301) Organization		11												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	11	5	0	0	3	1	2	-	1	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		11	5	0	0	3	1	2	-	1	0	0	0	
(302) Franchises and Consents		-												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(303) Intangible Plant		12,124												OpExp-SUB
- Demand	OpExp-SUB-D	12,124	5,101	16	164	2,718	1,254	2,107	-	584	26	25	130	100%
- Customer	OpExp-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	OpExp-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		12,124	5,101	16	164	2,718	1,254	2,107	-	584	26	25	130	
Total Intangible Plant		12,136												
- Demand		12,136	5,106	16	164	2,721	1,255	2,109	-	584	26	25	131	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		12,136	5,106	16	164	2,721	1,255	2,109	-	584	26	25	131	
Distribution Plant														
(350) Transmission Land		33,957												DEM
- Demand	NCP	33,957	14,286	43	458	7,613	3,513	5,900	-	1,634	72	71	365	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		33,957	14,286	43	458	7,613	3,513	5,900	-	1,634	72	71	365	
(352) Transmission Structures		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(353) Trans. Station Equipment		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(354) Trans. Towers & Fixtures		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(355) Trans. Poles & Fixtures		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	

West Penn Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(356) Trans. OH Conductors		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(357) Underground Conduit		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(358) Trans. UG Conductors		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(359) Trans. Roads		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(360) Land and Land Rights		1,419												DIST_364-368-SUB
- Demand	DIST_364-368-SUB-D	1,419	597	2	19	318	147	247	-	68	3	3	15	100%
- Customer	DIST_364-368-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DIST_364-368-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,419	597	2	19	318	147	247	-	68	3	3	15	
(361) Structures and Improvements		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(362) Station Equipment		20,898												DEM
- Demand	NCP	20,898	8,792	27	282	4,686	2,162	3,631	-	1,006	44	44	225	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		20,898	8,792	27	282	4,686	2,162	3,631	-	1,006	44	44	225	
(364) Poles, Towers & Fixtures		86,357												DEM
- Demand	NCP	86,357	36,332	110	1,165	19,362	8,933	15,005	-	4,156	183	181	929	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		86,357	36,332	110	1,165	19,362	8,933	15,005	-	4,156	183	181	929	
(365) Overhead Conductors & Devices		91,843												DEM
- Demand	NCP	91,843	38,640	118	1,239	20,592	9,501	15,958	-	4,420	194	192	988	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		91,843	38,640	118	1,239	20,592	9,501	15,958	-	4,420	194	192	988	

West Penn Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(366) Underground Conduit		11												DEM
- Demand	NCP	11	5	0	0	2	1	2	-	1	0	0	0	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		11	5	0	0	2	1	2	-	1	0	0	0	
(367) Underground Conductors & Device		14,552												DEM
- Demand	NCP	14,552	6,122	19	196	3,263	1,505	2,528	-	700	31	30	157	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		14,552	6,122	19	196	3,263	1,505	2,528	-	700	31	30	157	
(368) Line Transformers		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(369) Services		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(370) Meters		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(371) Customer Premises		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(372) Leased Property Cust. Prem.		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(373) Streetlight		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Distribution Plant		249,037												
- Demand		249,037	104,775	319	3,361	55,836	25,762	43,271	-	11,986	527	522	2,679	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		249,037	104,775	319	3,361	55,836	25,762	43,271	-	11,986	527	522	2,679	
General Plant														
(389) Land		172												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	172	73	0	2	39	18	30	-	8	0	0	2	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		172	73	0	2	39	18	30	-	8	0	0	2	
(390) Structures		10,337												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	10,337	4,349	13	140	2,318	1,069	1,796	-	498	22	22	111	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		10,337	4,349	13	140	2,318	1,069	1,796	-	498	22	22	111	

West Penn Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(391) Office Equipment		1,407												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	1,407	592	2	19	315	146	244	-	68	3	3	15	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,407	592	2	19	315	146	244	-	68	3	3	15	
(392) Transportation		874												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	874	368	1	12	196	90	152	-	42	2	2	9	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		874	368	1	12	196	90	152	-	42	2	2	9	
(393) Stores Equipment		16												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	16	7	0	0	4	2	3	-	1	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		16	7	0	0	4	2	3	-	1	0	0	0	
(394) Tools & Garage Equip.		1,491												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	1,491	627	2	20	334	154	259	-	72	3	3	16	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,491	627	2	20	334	154	259	-	72	3	3	16	
(395) Laboratory		28												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	28	12	0	0	6	3	5	-	1	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		28	12	0	0	6	3	5	-	1	0	0	0	
(396) Power Equipment		19												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	19	8	0	0	4	2	3	-	1	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		19	8	0	0	4	2	3	-	1	0	0	0	
(397) Communication Equipment		2,852												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	2,852	1,200	4	38	639	295	495	-	137	6	6	31	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,852	1,200	4	38	639	295	495	-	137	6	6	31	
(398) Misc. Equipment		1												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	1	0	0	0	0	0	0	-	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	0	0	0	0	0	0	-	0	0	0	0	
Total General Plant		17,197												
- Demand		17,197	7,235	22	232	3,856	1,779	2,988	-	828	36	36	185	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		17,197	7,235	22	232	3,856	1,779	2,988	-	828	36	36	185	
Total Utility Plant		278,370												
- Demand		278,370	117,116	356	3,757	62,413	28,796	48,367	-	13,398	589	583	2,995	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**278,370**	**117,116**	**356**	**3,757**	**62,413**	**28,796**	**48,367**	**-**	**13,398**	**589**	**583**	**2,995**	

West Penn Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
ACCUMULATED DEPRECIATION														
Accumulated Depreciation														
(108-302) Franchise & Consents		-												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-303) Intangible Plant		(10,475)												OpExp-SUB
- Demand	OpExp-SUB-D	(10,475)	(4,407)	(13)	(141)	(2,348)	(1,084)	(1,820)	-	(504)	(22)	(22)	(113)	100%
- Customer	OpExp-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	OpExp-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(10,475)	(4,407)	(13)	(141)	(2,348)	(1,084)	(1,820)	-	(504)	(22)	(22)	(113)	
(108-350) Transm Land		(16,981)												DEM
- Demand	NCP	(16,981)	(7,144)	(22)	(229)	(3,807)	(1,757)	(2,950)	-	(817)	(36)	(36)	(183)	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(16,981)	(7,144)	(22)	(229)	(3,807)	(1,757)	(2,950)	-	(817)	(36)	(36)	(183)	
(108-352) Transm Structures		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-353) Transm Station Equipment		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-354) Transm Towers & Fixtures		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-355) Transm Poles & Fixtures		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-356) Transm OH Conductors		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-357) Transm Underground Conduit		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-358) Transm UG Conductors		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	

West Penn Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(108-359) Transm Roads		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-360) Land		(1,607)												DIST_364-368-SUB
- Demand	DIST_364-368-SUB-D	(1,607)	(676)	(2)	(22)	(360)	(166)	(279)	-	(77)	(3)	(3)	(17)	100%
- Customer	DIST_364-368-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DIST_364-368-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(1,607)	(676)	(2)	(22)	(360)	(166)	(279)	-	(77)	(3)	(3)	(17)	
(108-361) Structures		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-362) Station Equip		(20,104)												DEM
- Demand	NCP	(20,104)	(8,458)	(26)	(271)	(4,508)	(2,080)	(3,493)	-	(968)	(43)	(42)	(216)	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(20,104)	(8,458)	(26)	(271)	(4,508)	(2,080)	(3,493)	-	(968)	(43)	(42)	(216)	
(108-364) Poles		(45,496)												DEM
- Demand	NCP	(45,496)	(19,141)	(58)	(614)	(10,201)	(4,706)	(7,905)	-	(2,190)	(96)	(95)	(489)	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(45,496)	(19,141)	(58)	(614)	(10,201)	(4,706)	(7,905)	-	(2,190)	(96)	(95)	(489)	
(108-365) OH Conductors		(34,565)												DEM
- Demand	NCP	(34,565)	(14,542)	(44)	(466)	(7,750)	(3,576)	(6,006)	-	(1,664)	(73)	(72)	(372)	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(34,565)	(14,542)	(44)	(466)	(7,750)	(3,576)	(6,006)	-	(1,664)	(73)	(72)	(372)	
(108-366) UG Conduit		(1)												DEM
- Demand	NCP	(1)	(0)	(0)	(0)	(0)	(0)	(0)	-	(0)	(0)	(0)	(0)	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(1)	(0)	(0)	(0)	(0)	(0)	(0)	-	(0)	(0)	(0)	(0)	
(108-367) UG Cond & Dev		(6,786)												DEM
- Demand	NCP	(6,786)	(2,855)	(9)	(92)	(1,522)	(702)	(1,179)	-	(327)	(14)	(14)	(73)	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(6,786)	(2,855)	(9)	(92)	(1,522)	(702)	(1,179)	-	(327)	(14)	(14)	(73)	
(108-368) Line Transformers		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-369) Services		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

West Penn Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(108-370) Meters		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-371) Install on Cust Premise		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-372) Leased Property Cust. Prem.		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-373) Street Lighting		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-389) Land & Land Rights		(11)												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(11)	(5)	(0)	(0)	(2)	(1)	(2)	-	(1)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(11)	(5)	(0)	(0)	(2)	(1)	(2)	-	(1)	(0)	(0)	(0)	
(108-390) Struct & Impmnts -		(3,213)												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(3,213)	(1,352)	(4)	(43)	(720)	(332)	(558)	-	(155)	(7)	(7)	(35)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(3,213)	(1,352)	(4)	(43)	(720)	(332)	(558)	-	(155)	(7)	(7)	(35)	
(108-391) Office Furn & Equip		(988)												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(988)	(416)	(1)	(13)	(222)	(102)	(172)	-	(48)	(2)	(2)	(11)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(988)	(416)	(1)	(13)	(222)	(102)	(172)	-	(48)	(2)	(2)	(11)	
(108-392) Transportation Equip		(527)												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(527)	(222)	(1)	(7)	(118)	(55)	(92)	-	(25)	(1)	(1)	(6)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(527)	(222)	(1)	(7)	(118)	(55)	(92)	-	(25)	(1)	(1)	(6)	
(108-393) Stores Equip		(13)												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(13)	(6)	(0)	(0)	(3)	(1)	(2)	-	(1)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(13)	(6)	(0)	(0)	(3)	(1)	(2)	-	(1)	(0)	(0)	(0)	
(108-394) Tools, Shop & Garage Equip		(748)												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(748)	(315)	(1)	(10)	(168)	(77)	(130)	-	(36)	(2)	(2)	(8)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(748)	(315)	(1)	(10)	(168)	(77)	(130)	-	(36)	(2)	(2)	(8)	

West Penn Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(108-395) Laboratory Equip		(24)												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(24)	(10)	(0)	(0)	(5)	(3)	(4)	-	(1)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(24)	(10)	(0)	(0)	(5)	(3)	(4)	-	(1)	(0)	(0)	(0)	
(108-396) Power Operated Equip		(17)												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(17)	(7)	(0)	(0)	(4)	(2)	(3)	-	(1)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(17)	(7)	(0)	(0)	(4)	(2)	(3)	-	(1)	(0)	(0)	(0)	
(108-397) Communication Equip		(1,476)												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(1,476)	(621)	(2)	(20)	(331)	(153)	(256)	-	(71)	(3)	(3)	(16)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(1,476)	(621)	(2)	(20)	(331)	(153)	(256)	-	(71)	(3)	(3)	(16)	
(108-398) MISC Equip		(28)												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(28)	(12)	(0)	(0)	(6)	(3)	(5)	-	(1)	(0)	(0)	(0)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(28)	(12)	(0)	(0)	(6)	(3)	(5)	-	(1)	(0)	(0)	(0)	
Total Accumulated Depreciation		(143,061)												
- Demand		(143,061)	(60,189)	(183)	(1,931)	(32,075)	(14,799)	(24,857)	-	(6,885)	(302)	(300)	(1,539)	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total Accumulated Depreciation		**(143,061)**	**(60,189)**	**(183)**	**(1,931)**	**(32,075)**	**(14,799)**	**(24,857)**	**-**	**(6,885)**	**(302)**	**(300)**	**(1,539)**	
OTHER RATE BASE ITEMS														
Other Rate Base Items														
Material & Supplies		1,526												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	1,526	642	2	21	342	158	265	-	73	3	3	16	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,526	642	2	21	342	158	265	-	73	3	3	16	
Cash Working Capital		4,169												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	4,169	1,754	5	56	935	431	724	-	201	9	9	45	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		4,169	1,754	5	56	935	431	724	-	201	9	9	45	
Deferred Storm Damage		3,709												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	3,709	1,560	5	50	832	384	644	-	178	8	8	40	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3,709	1,560	5	50	832	384	644	-	178	8	8	40	

West Penn Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
Customer Deposits		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Customer Advances		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
ADIT		(36,833)												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(36,833)	(15,497)	(47)	(497)	(8,258)	(3,810)	(6,400)	-	(1,773)	(78)	(77)	(396)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(36,833)	(15,497)	(47)	(497)	(8,258)	(3,810)	(6,400)	-	(1,773)	(78)	(77)	(396)	
Capitalized Pension and OPEB		(295)												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	(295)	(124)	(0)	(4)	(66)	(30)	(51)	-	(14)	(1)	(1)	(3)	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(295)	(124)	(0)	(4)	(66)	(30)	(51)	-	(14)	(1)	(1)	(3)	
Total Other Rate Base Items		(27,725)												
- Demand		(27,725)	(11,664)	(35)	(374)	(6,216)	(2,868)	(4,817)	-	(1,334)	(59)	(58)	(298)	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(27,725)	(11,664)	(35)	(374)	(6,216)	(2,868)	(4,817)	-	(1,334)	(59)	(58)	(298)	
Total Rate Base		**107,585**												
- Demand		**107,585**	**45,263**	**138**	**1,452**	**24,121**	**11,129**	**18,693**	**-**	**5,178**	**227**	**225**	**1,157**	
- Customer		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	
- Commodity		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	
Total		**107,585**	**45,263**	**138**	**1,452**	**24,121**	**11,129**	**18,693**	**-**	**5,178**	**227**	**225**	**1,157**	

West Penn Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
OPERATIONS & MAINTENANCE EXPENSES														
Transmission Expenses														
Operations Expenses														
(560) Operating Supervision & Engineering		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(561) Load Dispatch		80												DEM
- Demand	NCP	80	34	0	1	18	8	14	-	4	0	0	1	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		80	34	0	1	18	8	14	-	4	0	0	1	
(562) Station Expenses		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(563) Overhead Line Expenses		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(565) Transmission of Electricity by Others		289												DEM
- Demand	NCP	289	121	0	4	65	30	50	-	14	1	1	3	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		289	121	0	4	65	30	50	-	14	1	1	3	
(566) Miscellaneous transmission expenses		246												DEM
- Demand	NCP	246	103	0	3	55	25	43	-	12	1	1	3	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		246	103	0	3	55	25	43	-	12	1	1	3	
Total Trans. Operations Expenses		614												
- Demand		614	258	1	8	138	64	107	-	30	1	1	7	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		614	258	1	8	138	64	107	-	30	1	1	7	
Maintenance Expense														
(568) Maintenance Supervision and Engineering		615												DEM
- Demand	NCP	615	259	1	8	138	64	107	-	30	1	1	7	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		615	259	1	8	138	64	107	-	30	1	1	7	
(569) Maintenance of Structures		54												DEM
- Demand	NCP	54	23	0	1	12	6	9	-	3	0	0	1	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		54	23	0	1	12	6	9	-	3	0	0	1	
(570) Maintenance of Station Equipment		454												DEM
- Demand	NCP	454	191	1	6	102	47	79	-	22	1	1	5	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		454	191	1	6	102	47	79	-	22	1	1	5	

West Penn Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(571) Maintenance of Overhead Lines		4,241												DEM
- Demand	NCP	4,241	1,784	5	57	951	439	737	-	204	9	9	46	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		4,241	1,784	5	57	951	439	737	-	204	9	9	46	
(572) Maintenance of miscellaneous distribution plant		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Trans. Maintenance Expenses		5,364												
- Demand		5,364	2,257	7	72	1,203	555	932	-	258	11	11	58	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		5,364	2,257	7	72	1,203	555	932	-	258	11	11	58	
Total Transmission Expenses		5,978												
- Demand		5,978	2,515	8	81	1,340	618	1,039	-	288	13	13	64	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		5,978	2,515	8	81	1,340	618	1,039	-	288	13	13	64	

West Penn Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
Distribution Expenses														
Operations Expenses														
(580) Operation Supervision & Engineering		44												DistOpExp-SUB
- Demand	DistOpExp-SUB-D	44	18	0	1	10	5	8	-	2	0	0	0	100%
- Customer	DistOpExp-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DistOpExp-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		44	18	0	1	10	5	8	-	2	0	0	0	
(581) Load Dispatching		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(582) Station Expenses		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(583) Overhead line expenses		31												DEM
- Demand	NCP	31	13	0	0	7	3	5	-	2	0	0	0	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		31	13	0	0	7	3	5	-	2	0	0	0	
(584) Underground line expenses		105												DEM
- Demand	NCP	105	44	0	1	24	11	18	-	5	0	0	1	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		105	44	0	1	24	11	18	-	5	0	0	1	
(586) Meter expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(588) Miscellaneous distribution expenses		829												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	829	349	1	11	186	86	144	-	40	2	2	9	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		829	349	1	11	186	86	144	-	40	2	2	9	

West Penn Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(589) Rents		-												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Dist. Operations Expenses		1,009												
- Demand		1,009	424	1	14	226	104	175	-	49	2	2	11	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		1,009	424	1	14	226	104	175	-	49	2	2	11	
Maintenance Expense														
(590) Maintenance Supervision and Engineering		38												DistMtExp-SUB
- Demand	DistMtExp-SUB-D	38	16	0	1	8	4	7	-	2	0	0	0	100%
- Customer	DistMtExp-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DistMtExp-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		38	16	0	1	8	4	7	-	2	0	0	0	
(591) Maintenance of Structures		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(592) Maintenance of Station Equipment		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(593) Maintenance of Overhead Lines		8,235												DEM
- Demand	NCP	8,235	3,465	11	111	1,846	852	1,431	-	396	17	17	89	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		8,235	3,465	11	111	1,846	852	1,431	-	396	17	17	89	
(594) Maintenance of underground lines		54												DEM
- Demand	NCP	54	23	0	1	12	6	9	-	3	0	0	1	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		54	23	0	1	12	6	9	-	3	0	0	1	
(595) Maintenance of line transformers		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(596) Maintenance of street lighting and signal systems		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

West Penn Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(597) Maintenance of meters		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(598) Maintenance of miscellaneous distribution plant		102												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	102	43	0	1	23	11	18	-	5	0	0	1	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		102	43	0	1	23	11	18	-	5	0	0	1	
Total Dist. Maintenance Expenses		8,429												
- Demand		8,429	3,546	11	114	1,890	872	1,465	-	406	18	18	91	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		8,429	3,546	11	114	1,890	872	1,465	-	406	18	18	91	
Total Distribution Expenses		15,416												
- Demand		15,416	6,486	20	208	3,456	1,595	2,678	-	742	33	32	166	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		15,416	6,486	20	208	3,456	1,595	2,678	-	742	33	32	166	
Customer Accounts														
(901) Supervision		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(902) Meter Reading Expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(903) Collections & Records		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(904) Uncollectables		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

West Penn Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(905) Misc. Customer Accounts		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Customer Accounts and Services		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Customer Information														
(907) Supervision		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(908) Customer Information		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(909) Advertising		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(910) Misc. Expense		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Customer Information		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Sales														
(911) Sales Supervision		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(913) Advertising Expense		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Sales		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	

West Penn Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
Administrative & General Expense														
(920) Administrative and General Salaries		122												NONAGLAB-SUB
- Demand	NONAGLAB-SUB-D	122	51	0	2	27	13	21	-	6	0	0	1	100%
- Customer	NONAGLAB-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		122	51	0	2	27	13	21	-	6	0	0	1	
(921 Office Supplies		251												NONAGLAB-SUB
- Demand	NONAGLAB-SUB-D	251	106	0	3	56	26	44	-	12	1	1	3	100%
- Customer	NONAGLAB-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		251	106	0	3	56	26	44	-	12	1	1	3	
(922) Admin Expenses		-												NONAGLAB-SUB
- Demand	NONAGLAB-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	NONAGLAB-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(923) Outside Services		1,868												NONAGLAB-SUB
- Demand	NONAGLAB-SUB-D	1,868	786	2	25	419	193	325	-	90	4	4	20	100%
- Customer	NONAGLAB-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,868	786	2	25	419	193	325	-	90	4	4	20	
(924) Property Insurance		16												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	16	7	0	0	4	2	3	-	1	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		16	7	0	0	4	2	3	-	1	0	0	0	
(925) Injury and Damages		209												DISTLAB-SUB
- Demand	DISTLAB-SUB-D	209	88	0	3	47	22	36	-	10	0	0	2	100%
- Customer	DISTLAB-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTLAB-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		209	88	0	3	47	22	36	-	10	0	0	2	
(926) Pension and Benefits		56												NONAGLAB-SUB
- Demand	NONAGLAB-SUB-D	56	23	0	1	13	6	10	-	3	0	0	1	100%
- Customer	NONAGLAB-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		56	23	0	1	13	6	10	-	3	0	0	1	
(928) Regulatory Commission Expense		253												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	253	106	0	3	57	26	44	-	12	1	1	3	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		253	106	0	3	57	26	44	-	12	1	1	3	
(930.1) General Advertising		1												NONAGLAB-SUB
- Demand	NONAGLAB-SUB-D	1	1	0	0	0	0	0	-	0	0	0	0	100%
- Customer	NONAGLAB-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	1	0	0	0	0	0	-	0	0	0	0	
(903.2) Misc. Expense		32												NONAGLAB-SUB
- Demand	NONAGLAB-SUB-D	32	13	0	0	7	3	6	-	2	0	0	0	100%
- Customer	NONAGLAB-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		32	13	0	0	7	3	6	-	2	0	0	0	

West Penn Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(931) Misc. Rent		71												NONAGLAB-SUB
- Demand	NONAGLAB-SUB-D	71	30	0	1	16	7	12	-	3	0	0	1	100%
- Customer	NONAGLAB-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	NONAGLAB-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		71	30	0	1	16	7	12	-	3	0	0	1	
(935) Maint. Of General Plant		180												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	180	76	0	2	40	19	31	-	9	0	0	2	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		180	76	0	2	40	19	31	-	9	0	0	2	
(9XX) Open		-												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total A&G Expense		3,059												
- Demand		3,059	1,287	4	41	686	316	532	-	147	6	6	33	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		3,059	1,287	4	41	686	316	532	-	147	6	6	33	
Total O&M Expenses		18,475												
- Demand		18,475	7,773	24	249	4,142	1,911	3,210	-	889	39	39	199	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**18,475**	**7,773**	**24**	**249**	**4,142**	**1,911**	**3,210**	**-**	**889**	**39**	**39**	**199**	

West Penn Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
DEPRECIATION EXPENSE														
Depreciation Expense														
(403-303) Intangible		584												OpExp-SUB
- Demand	OpExp-SUB-D	584	246	1	8	131	60	102	-	28	1	1	6	100%
- Customer	OpExp-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	OpExp-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		584	246	1	8	131	60	102	-	28	1	1	6	
(403-350) Transm Land		484												DEM
- Demand	NCP	484	204	1	7	109	50	84	-	23	1	1	5	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		484	204	1	7	109	50	84	-	23	1	1	5	
(403-352) Transm Strucutres		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-353) Transm Station Equipment		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-354) Transm Towers & Fixtures		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-355) Transm Poles & Fixtures		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-356) Transm OH Conductors		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-357) Transm UG Conduit		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-358) Transm UG Conductors		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-359) Transm Roads		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	

West Penn Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(403-360) Land		15												DIST_364-368-SUB
- Demand	DIST_364-368-SUB-D	15	6	0	0	3	2	3	-	1	0	0	0	100%
- Customer	DIST_364-368-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DIST_364-368-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		15	6	0	0	3	2	3	-	1	0	0	0	
(403-361) Structures		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-362) Station Equip		343												DEM
- Demand	NCP	343	144	0	5	77	35	60	-	17	1	1	4	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		343	144	0	5	77	35	60	-	17	1	1	4	
(403-364) Poles		1,410												DEM
- Demand	NCP	1,410	593	2	19	316	146	245	-	68	3	3	15	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,410	593	2	19	316	146	245	-	68	3	3	15	
(403-365) OH Conductors		1,898												DEM
- Demand	NCP	1,898	798	2	26	425	196	330	-	91	4	4	20	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,898	798	2	26	425	196	330	-	91	4	4	20	
(403-366) UG Conduit		0												DEM
- Demand	NCP	0	0	0	0	0	0	0	-	0	0	0	0	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	-	0	0	0	0	
(403-367) UG Conductors		293												DEM
- Demand	NCP	293	123	0	4	66	30	51	-	14	1	1	3	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		293	123	0	4	66	30	51	-	14	1	1	3	
(403-368) Line Transformers		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-369) Services		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

West Penn Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(403-370) Meters		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-371) Install on Cust Premise		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-372) Leased Property Cust. Prem.		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-373) Streetlight		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-389) Land		0												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	0	0	0	0	0	0	0	-	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	-	0	0	0	0	
(403-390) Structures		445												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	445	187	1	6	100	46	77	-	21	1	1	5	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		445	187	1	6	100	46	77	-	21	1	1	5	
(403-391) Office Equipment		203												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	203	85	0	3	45	21	35	-	10	0	0	2	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		203	85	0	3	45	21	35	-	10	0	0	2	
(403-392) Transportation		77												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	77	32	0	1	17	8	13	-	4	0	0	1	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		77	32	0	1	17	8	13	-	4	0	0	1	
(403-393) Stores Equip		1												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	1	0	0	0	0	0	0	-	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	0	0	0	0	0	0	-	0	0	0	0	
(403-394) Tools, Shop & Garage Equip		96												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	96	41	0	1	22	10	17	-	5	0	0	1	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		96	41	0	1	22	10	17	-	5	0	0	1	

West Penn Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(403-395) Laboratory Equip		1												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	1	0	0	0	0	0	0	-	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	0	0	0	0	0	0	-	0	0	0	0	
(403-396) Power Equipment		0												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	0	0	0	0	0	0	0	-	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		0	0	0	0	0	0	0	-	0	0	0	0	
(403-397) Communication Equip		227												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	227	95	0	3	51	23	39	-	11	0	0	2	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		227	95	0	3	51	23	39	-	11	0	0	2	
(403-398) Misc. Equip		-												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Amortization and Depletion of Utility Plant		-												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Cost of Removal/Salvage		-												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Average Net Salvage		-												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Depreciation Expense		1,274												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	1,274	536	2	17	286	132	221	-	61	3	3	14	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,274	536	2	17	286	132	221	-	61	3	3	14	
Total Depreciation Expense		7,350												
- Demand		7,350	3,092	9	99	1,648	760	1,277	-	354	16	15	79	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**7,350**	**3,092**	**9**	**99**	**1,648**	**760**	**1,277**	**-**	**354**	**16**	**15**	**79**	

West Penn Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
Amortization														
Amortization		-												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Removal of Retained Riders		-												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Eliminate Amort per IS		-												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Storm Reserve Amortization		1,042												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	1,042	438	1	14	234	108	181	-	50	2	2	11	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,042	438	1	14	234	108	181	-	50	2	2	11	
Extraordinary Storm Reserve Amort		570												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	570	240	1	8	128	59	99	-	27	1	1	6	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		570	240	1	8	128	59	99	-	27	1	1	6	
COVID-19 Reg Asset Amort		242												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	242	102	0	3	54	25	42	-	12	1	1	3	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		242	102	0	3	54	25	42	-	12	1	1	3	
Streetlight Reg Asset Amort		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Verizon Pole Attach Amort		-												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Depreciation and Amortization		9,205												
- Demand		9,205	3,873	12	124	2,064	952	1,599	-	443	19	19	99	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**9,205**	**3,873**	**12**	**124**	**2,064**	**952**	**1,599**	**-**	**443**	**19**	**19**	**99**	

West Penn Rate District Allocation to Customer Classes Subtransmission	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
Taxes Other than Income														
Gross Receipt Taxes		1,848												DISTPLT-SUB
- Demand	Revenues	1,848	1,327	3	64	247	95	50	0	12	19	26	4	100%
- Customer	Revenues	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	Revenues	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,848	1,327	3	64	247	95	50	0	12	19	26	4	
Payroll Taxes		165												LABOR-SUB
- Demand	LABOR-SUB-D	165	69	0	2	37	17	29	-	8	0	0	2	100%
- Customer	LABOR-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	LABOR-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		165	69	0	2	37	17	29	-	8	0	0	2	
PURTA Taxes		126												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	126	53	0	2	28	13	22	-	6	0	0	1	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		126	53	0	2	28	13	22	-	6	0	0	1	
Real Estate Taxes		14												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	14	6	0	0	3	1	2	-	1	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		14	6	0	0	3	1	2	-	1	0	0	0	
Sales & Use Taxes		1												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	1	0	0	0	0	0	0	-	0	0	0	0	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	0	0	0	0	0	0	-	0	0	0	0	
Misc. Taxes		-												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj, Payroll Taxes		-												LABOR-SUB
- Demand	LABOR-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	LABOR-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	LABOR-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Other Taxes		-												DISTPLT-SUB
- Demand	DISTPLT-SUB-D	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer	DISTPLT-SUB-C	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-SUB-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Taxes Other than Income		2,152												
- Demand		2,152	1,455	4	68	315	127	103	0	26	19	27	7	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total Taxes Other than Income		2,152	1,455	4	68	315	127	103	0	26	19	27	7	
Total Operating Expenses		29,832												
- Demand		29,832	13,101	39	442	6,521	2,990	4,913	0	1,359	78	85	305	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		29,832	13,101	39	442	6,521	2,990	4,913	0	1,359	78	85	305	

West Penn Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
UTILITY PLANT														
Intangible Plant														
(301) Organization		23												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	21	9	0	0	5	2	4	-	1	0	0	0	90%
- Customer	DISTPLT-PRI-C	2	-	-	-	1	1	0	-	-	-	-	0	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		23	9	0	0	6	3	4	-	1	0	0	0	
(302) Franchises and Consents		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	90%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(303) Intangible Plant		13,088												OpExp-PRI
- Demand	OpExp-PRI-D	10,143	4,233	13	136	2,262	1,074	1,776	-	484	21	21	123	77%
- Customer	OpExp-PRI-C	2,945	-	-	-	1,705	1,008	225	-	-	-	-	7	23%
- Commodity	OpExp-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		13,088	4,233	13	136	3,967	2,081	2,001	-	484	21	21	130	
Total Intangible Plant		13,111												
- Demand		10,163	4,242	13	136	2,266	1,076	1,780	-	485	21	21	123	
- Customer		2,948	-	-	-	1,707	1,008	226	-	-	-	-	7	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		13,111	4,242	13	136	3,973	2,084	2,005	-	485	21	21	130	
Distribution Plant														
(350) Transmission Land		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(352) Transmission Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(353) Trans. Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(354) Trans. Towers & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(355) Trans. Poles & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

West Penn Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(356) Trans. OH Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(357) Underground Conduit		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(358) Trans. UG Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(359) Trans. Roads		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(360) Land and Land Rights		409												DIST_364-368-PRI
- Demand	DIST_364-368-PRI-D	35	-	-	-	3	14	12	-	-	-	-	6	8%
- Customer	DIST_364-368-PRI-C	374	-	-	-	217	128	29	-	-	-	-	1	92%
- Commodity	DIST_364-368-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		409	-	-	-	219	142	40	-	-	-	-	7	
(361) Structures and Improvements		24,361												DEM
- Demand	NCP	24,361	10,249	31	329	5,462	2,520	4,233	-	1,172	52	51	262	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		24,361	10,249	31	329	5,462	2,520	4,233	-	1,172	52	51	262	
(362) Station Equipment		423,861												DEM
- Demand	NCP	423,861	178,328	542	5,720	95,033	43,847	73,646	-	20,400	896	888	4,560	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		423,861	178,328	542	5,720	95,033	43,847	73,646	-	20,400	896	888	4,560	
(364) Poles, Towers & Fixtures		11,269												364P
- Demand	NCP-PRI	2,315	-	-	-	171	936	789	-	-	-	-	419	21%
- Customer	CUS-PRI	8,953	-	-	-	5,183	3,063	685	-	-	-	-	21	79%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		11,269	-	-	-	5,355	3,998	1,475	-	-	-	-	441	
(365) Overhead Conductors & Devices		39,629												365P
- Demand	NCP-PRI	824	-	-	-	61	333	281	-	-	-	-	149	2%
- Customer	CUS-PRI	38,806	-	-	-	22,466	13,276	2,971	-	-	-	-	93	98%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		39,629	-	-	-	22,527	13,608	3,252	-	-	-	-	242	

West Penn Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(366) Underground Conduit		715												366P
- Demand	NCP-PRI	715	-	-	-	53	289	244	-	-	-	-	130	100%
- Customer	CUS-PRI	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		715	-	-	-	53	289	244	-	-	-	-	130	
(367) Underground Conductors & Device		3,939												367P
- Demand	NCP-PRI	857	-	-	-	63	346	292	-	-	-	-	155	22%
- Customer	CUS-PRI	3,082	-	-	-	1,784	1,054	236	-	-	-	-	7	78%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3,939	-	-	-	1,848	1,401	528	-	-	-	-	163	
(368) Line Transformers		-												368P
- Demand	NCP-PRI	-	-	-	-	-	-	-	-	-	-	-	-	19%
- Customer	CUS-PRI	-	-	-	-	-	-	-	-	-	-	-	-	81%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(369) Services		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(370) Meters		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(371) Customer Premises		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(372) Leased Property Cust. Prem.		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(373) Streetlight		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Distribution Plant		504,183												
- Demand		452,968	188,577	574	6,049	100,846	48,285	79,497	-	21,572	948	939	5,682	
- Customer		51,215	-	-	-	29,651	17,521	3,921	-	-	-	-	123	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		504,183	188,577	574	6,049	130,497	65,805	83,418	-	21,572	948	939	5,804	
General Plant														
(389) Land		349												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	313	131	0	4	70	33	55	-	15	1	1	4	90%
- Customer	DISTPLT-PRI-C	35	-	-	-	21	12	3	-	-	-	-	0	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		349	131	0	4	90	46	58	-	15	1	1	4	
(390) Structures		20,928												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	18,802	7,828	24	251	4,186	2,004	3,300	-	895	39	39	236	90%
- Customer	DISTPLT-PRI-C	2,126	-	-	-	1,231	727	163	-	-	-	-	5	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		20,928	7,828	24	251	5,417	2,732	3,463	-	895	39	39	241	

West Penn Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(391) Office Equipment		2,848												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	2,559	1,065	3	34	570	273	449	-	122	5	5	32	90%
- Customer	DISTPLT-PRI-C	289	-	-	-	167	99	22	-	-	-	-	1	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,848	1,065	3	34	737	372	471	-	122	5	5	33	
(392) Transportation		1,769												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	1,590	662	2	21	354	169	279	-	76	3	3	20	90%
- Customer	DISTPLT-PRI-C	180	-	-	-	104	61	14	-	-	-	-	0	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,769	662	2	21	458	231	293	-	76	3	3	20	
(393) Stores Equipment		33												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	29	12	0	0	7	3	5	-	1	0	0	0	90%
- Customer	DISTPLT-PRI-C	3	-	-	-	2	1	0	-	-	-	-	0	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		33	12	0	0	8	4	5	-	1	0	0	0	
(394) Tools & Garage Equip.		3,018												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	2,712	1,129	3	36	604	289	476	-	129	6	6	34	90%
- Customer	DISTPLT-PRI-C	307	-	-	-	178	105	23	-	-	-	-	1	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3,018	1,129	3	36	781	394	499	-	129	6	6	35	
(395) Laboratory		57												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	51	21	0	1	11	5	9	-	2	0	0	1	90%
- Customer	DISTPLT-PRI-C	6	-	-	-	3	2	0	-	-	-	-	0	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		57	21	0	1	15	7	9	-	2	0	0	1	
(396) Power Equipment		39												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	35	15	0	0	8	4	6	-	2	0	0	0	90%
- Customer	DISTPLT-PRI-C	4	-	-	-	2	1	0	-	-	-	-	0	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		39	15	0	0	10	5	7	-	2	0	0	0	
(397) Communication Equipment		5,773												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	5,187	2,159	7	69	1,155	553	910	-	247	11	11	65	90%
- Customer	DISTPLT-PRI-C	586	-	-	-	340	201	45	-	-	-	-	1	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		5,773	2,159	7	69	1,494	754	955	-	247	11	11	66	
(398) Misc. Equipment		2												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	1	1	0	0	0	0	0	-	0	0	0	0	90%
- Customer	DISTPLT-PRI-C	0	-	-	-	0	0	0	-	-	-	-	0	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2	1	0	0	0	0	0	-	0	0	0	0	
Total General Plant		34,816												
- Demand		31,280	13,022	40	418	6,964	3,334	5,490	-	1,490	65	65	392	
- Customer		3,537	-	-	-	2,048	1,210	271	-	-	-	-	8	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		34,816	13,022	40	418	9,011	4,544	5,760	-	1,490	65	65	401	
Total Utility Plant		552,111												
- Demand		494,412	205,841	626	6,603	110,077	52,695	86,766	-	23,547	1,034	1,025	6,198	
- Customer		57,699	-	-	-	33,405	19,739	4,417	-	-	-	-	138	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**552,111**	**205,841**	**626**	**6,603**	**143,481**	**72,434**	**91,184**	**-**	**23,547**	**1,034**	**1,025**	**6,336**	

West Penn Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
ACCUMULATED DEPRECIATION														
Accumulated Depreciation														
(108-302) Franchise & Consents		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	90%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-303) Intangible Plant		(11,307)												OpExp-PRI
- Demand	OpExp-PRI-D	(8,763)	(3,657)	(11)	(117)	(1,954)	(928)	(1,534)	-	(418)	(18)	(18)	(106)	77%
- Customer	OpExp-PRI-C	(2,545)	-	-	-	(1,473)	(871)	(195)	-	-	-	-	(6)	23%
- Commodity	OpExp-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(11,307)	(3,657)	(11)	(117)	(3,427)	(1,798)	(1,729)	-	(418)	(18)	(18)	(112)	
(108-350) Transm Land		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-352) Transm Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-353) Transm Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-354) Transm Towers & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-355) Transm Poles & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-356) Transm OH Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-357) Transm Underground Conduit		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-358) Transm UG Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

West Penn Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(108-359) Transm Roads		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-360) Land		(463)												DIST_364-368-PRI
- Demand	DIST_364-368-PRI-D	(39)	-	-	-	(3)	(16)	(13)	-	-	-	-	(7)	8%
- Customer	DIST_364-368-PRI-C	(424)	-	-	-	(245)	(145)	(32)	-	-	-	-	(1)	92%
- Commodity	DIST_364-368-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(463)	-	-	-	(248)	(161)	(46)	-	-	-	-	(8)	
(108-361) Structures		(12,114)												DEM
- Demand	NCP	(12,114)	(5,097)	(16)	(163)	(2,716)	(1,253)	(2,105)	-	(583)	(26)	(25)	(130)	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(12,114)	(5,097)	(16)	(163)	(2,716)	(1,253)	(2,105)	-	(583)	(26)	(25)	(130)	
(108-362) Station Equip		(182,957)												DEM
- Demand	NCP	(182,957)	(76,974)	(234)	(2,469)	(41,021)	(18,926)	(31,789)	-	(8,806)	(387)	(383)	(1,968)	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(182,957)	(76,974)	(234)	(2,469)	(41,021)	(18,926)	(31,789)	-	(8,806)	(387)	(383)	(1,968)	
(108-364) Poles		(2,938)												364P
- Demand	NCP-PRI	(604)	-	-	-	(45)	(244)	(206)	-	-	-	-	(109)	21%
- Customer	CUS-PRI	(2,334)	-	-	-	(1,351)	(799)	(179)	-	-	-	-	(6)	79%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(2,938)	-	-	-	(1,396)	(1,042)	(384)	-	-	-	-	(115)	
(108-365) OH Conductors		(5,956)												365P
- Demand	NCP-PRI	(124)	-	-	-	(9)	(50)	(42)	-	-	-	-	(22)	2%
- Customer	CUS-PRI	(5,832)	-	-	-	(3,376)	(1,995)	(446)	-	-	-	-	(14)	98%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(5,956)	-	-	-	(3,386)	(2,045)	(489)	-	-	-	-	(36)	
(108-366) UG Conduit		(271)												366P
- Demand	NCP-PRI	(271)	-	-	-	(20)	(109)	(92)	-	-	-	-	(49)	100%
- Customer	CUS-PRI	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(271)	-	-	-	(20)	(109)	(92)	-	-	-	-	(49)	
(108-367) UG Cond & Dev		(1,010)												367P
- Demand	NCP-PRI	(220)	-	-	-	(16)	(89)	(75)	-	-	-	-	(40)	22%
- Customer	CUS-PRI	(790)	-	-	-	(457)	(270)	(60)	-	-	-	-	(2)	78%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(1,010)	-	-	-	(474)	(359)	(135)	-	-	-	-	(42)	
(108-368) Line Transformers		-												368P
- Demand	NCP-PRI	-	-	-	-	-	-	-	-	-	-	-	-	19%
- Customer	CUS-PRI	-	-	-	-	-	-	-	-	-	-	-	-	81%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-369) Services		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

West Penn Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(108-370) Meters		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-371) Install on Cust Premise		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-372) Leased Property Cust. Prem.		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-373) Street Lighting		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-389) Land & Land Rights		(22)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(20)	(8)	(0)	(0)	(4)	(2)	(3)	-	(1)	(0)	(0)	(0)	90%
- Customer	DISTPLT-PRI-C	(2)	-	-	-	(1)	(1)	(0)	-	-	-	-	(0)	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(22)	(8)	(0)	(0)	(6)	(3)	(4)	-	(1)	(0)	(0)	(0)	
(108-390) Struct & Impmnts -		(6,505)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(5,844)	(2,433)	(7)	(78)	(1,301)	(623)	(1,026)	-	(278)	(12)	(12)	(73)	90%
- Customer	DISTPLT-PRI-C	(661)	-	-	-	(383)	(226)	(51)	-	-	-	-	(2)	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(6,505)	(2,433)	(7)	(78)	(1,684)	(849)	(1,076)	-	(278)	(12)	(12)	(75)	
(108-391) Office Furn & Equip		(2,001)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(1,798)	(748)	(2)	(24)	(400)	(192)	(315)	-	(86)	(4)	(4)	(23)	90%
- Customer	DISTPLT-PRI-C	(203)	-	-	-	(118)	(70)	(16)	-	-	-	-	(0)	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(2,001)	(748)	(2)	(24)	(518)	(261)	(331)	-	(86)	(4)	(4)	(23)	
(108-392) Transportation Equip		(1,067)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(958)	(399)	(1)	(13)	(213)	(102)	(168)	-	(46)	(2)	(2)	(12)	90%
- Customer	DISTPLT-PRI-C	(108)	-	-	-	(63)	(37)	(8)	-	-	-	-	(0)	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(1,067)	(399)	(1)	(13)	(276)	(139)	(177)	-	(46)	(2)	(2)	(12)	
(108-393) Stores Equip		(27)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(24)	(10)	(0)	(0)	(5)	(3)	(4)	-	(1)	(0)	(0)	(0)	90%
- Customer	DISTPLT-PRI-C	(3)	-	-	-	(2)	(1)	(0)	-	-	-	-	(0)	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(27)	(10)	(0)	(0)	(7)	(4)	(4)	-	(1)	(0)	(0)	(0)	
(108-394) Tools, Shop & Garage Equip		(1,515)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(1,361)	(567)	(2)	(18)	(303)	(145)	(239)	-	(65)	(3)	(3)	(17)	90%
- Customer	DISTPLT-PRI-C	(154)	-	-	-	(89)	(53)	(12)	-	-	-	-	(0)	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(1,515)	(567)	(2)	(18)	(392)	(198)	(251)	-	(65)	(3)	(3)	(17)	

West Penn Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(108-395) Laboratory Equip		(49)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(44)	(18)	(0)	(1)	(10)	(5)	(8)	-	(2)	(0)	(0)	(1)	90%
- Customer	DISTPLT-PRI-C	(5)	-	-	-	(3)	(2)	(0)	-	-	-	-	(0)	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(49)	(18)	(0)	(1)	(13)	(6)	(8)	-	(2)	(0)	(0)	(1)	
(108-396) Power Operated Equip		(35)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(31)	(13)	(0)	(0)	(7)	(3)	(5)	-	(1)	(0)	(0)	(0)	90%
- Customer	DISTPLT-PRI-C	(4)	-	-	-	(2)	(1)	(0)	-	-	-	-	(0)	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(35)	(13)	(0)	(0)	(9)	(5)	(6)	-	(1)	(0)	(0)	(0)	
(108-397) Communication Equip		(2,988)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(2,685)	(1,118)	(3)	(36)	(598)	(286)	(471)	-	(128)	(6)	(6)	(34)	90%
- Customer	DISTPLT-PRI-C	(304)	-	-	-	(176)	(104)	(23)	-	-	-	-	(1)	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(2,988)	(1,118)	(3)	(36)	(773)	(390)	(494)	-	(128)	(6)	(6)	(34)	
(108-398) MISC Equip		(57)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(51)	(21)	(0)	(1)	(11)	(5)	(9)	-	(2)	(0)	(0)	(1)	90%
- Customer	DISTPLT-PRI-C	(6)	-	-	-	(3)	(2)	(0)	-	-	-	-	(0)	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(57)	(21)	(0)	(1)	(15)	(7)	(9)	-	(2)	(0)	(0)	(1)	
Total Accumulated Depreciation		(231,281)												
- Demand		(217,907)	(91,063)	(277)	(2,921)	(48,637)	(22,981)	(38,106)	-	(10,417)	(458)	(453)	(2,593)	
- Customer		(13,374)	-	-	-	(7,743)	(4,575)	(1,024)	-	-	-	-	(32)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total Accumulated Depreciation		**(231,281)**	**(91,063)**	**(277)**	**(2,921)**	**(56,380)**	**(27,556)**	**(39,130)**	**-**	**(10,417)**	**(458)**	**(453)**	**(2,625)**	
OTHER RATE BASE ITEMS														
Other Rate Base Items														
Material & Supplies		3,090												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	2,776	1,156	4	37	618	296	487	-	132	6	6	35	90%
- Customer	DISTPLT-PRI-C	314	-	-	-	182	107	24	-	-	-	-	1	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3,090	1,156	4	37	800	403	511	-	132	6	6	36	
Cash Working Capital		8,440												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	7,582	3,157	10	101	1,688	808	1,331	-	361	16	16	95	90%
- Customer	DISTPLT-PRI-C	857	-	-	-	496	293	66	-	-	-	-	2	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		8,440	3,157	10	101	2,184	1,102	1,396	-	361	16	16	97	
Deferred Storm Damage		7,508												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	6,746	2,808	9	90	1,502	719	1,184	-	321	14	14	85	90%
- Customer	DISTPLT-PRI-C	763	-	-	-	442	261	58	-	-	-	-	2	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		7,508	2,808	9	90	1,943	980	1,242	-	321	14	14	86	

West Penn Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
Customer Deposits		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Customer Advances		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
ADIT		(74,570)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(66,996)	(27,891)	(85)	(895)	(14,916)	(7,141)	(11,758)	-	(3,191)	(140)	(139)	(840)	90%
- Customer	DISTPLT-PRI-C	(7,575)	-	-	-	(4,385)	(2,591)	(580)	-	-	-	-	(18)	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(74,570)	(27,891)	(85)	(895)	(19,301)	(9,733)	(12,338)	-	(3,191)	(140)	(139)	(858)	
Capitalized Pension and OPEB		(597)												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(536)	(223)	(1)	(7)	(119)	(57)	(94)	-	(26)	(1)	(1)	(7)	90%
- Customer	DISTPLT-PRI-C	(61)	-	-	-	(35)	(21)	(5)	-	-	-	-	(0)	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(597)	(223)	(1)	(7)	(154)	(78)	(99)	-	(26)	(1)	(1)	(7)	
Total Other Rate Base Items		(56,129)												
- Demand		(50,428)	(20,994)	(64)	(673)	(11,227)	(5,375)	(8,850)	-	(2,402)	(106)	(105)	(633)	
- Customer		(5,702)	-	-	-	(3,301)	(1,951)	(436)	-	-	-	-	(14)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(56,129)	(20,994)	(64)	(673)	(14,528)	(7,326)	(9,287)	-	(2,402)	(106)	(105)	(646)	
Total Rate Base		**264,701**												
- Demand		**226,077**	**93,784**	**285**	**3,008**	**50,213**	**24,338**	**39,810**	**-**	**10,728**	**471**	**467**	**2,972**	
- Customer		**38,624**	**-**	**-**	**-**	**22,361**	**13,213**	**2,957**	**-**	**-**	**-**	**-**	**92**	
- Commodity		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	
Total		**264,701**	**93,784**	**285**	**3,008**	**72,574**	**37,552**	**42,767**	**-**	**10,728**	**471**	**467**	**3,064**	

West Penn Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
OPERATIONS & MAINTENANCE EXPENSES														
Transmission Expenses														
Operations Expenses														
(560) Operating Supervision & Engineering		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(561) Load Dispatch		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(562) Station Expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(563) Overhead Line Expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(565) Transmission of Electricity by Others		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(566) Miscellaneous transmission expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Trans. Operations Expenses		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Maintenance Expense														
(568) Maintenance Supervision and Engineering		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(569) Maintenance of Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(570) Maintenance of Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

West Penn Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(571) Maintenance of Overhead Lines		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(572) Maintenance of miscellaneous distribution plant		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Trans. Maintenance Expenses		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Transmission Expenses		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	

West Penn Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
Distribution Expenses														
Operations Expenses														
(580) Operation Supervision & Engineering		588												DistOpExp-PRI
- Demand	DistOpExp-PRI-D	576	242	1	8	129	60	100	-	28	1	1	7	98%
- Customer	DistOpExp-PRI-C	11	-	-	-	7	4	1	-	-	-	-	0	2%
- Commodity	DistOpExp-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		588	242	1	8	136	64	101	-	28	1	1	7	
(581) Load Dispatching		512												DEM
- Demand	NCP	512	215	1	7	115	53	89	-	25	1	1	6	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		512	215	1	7	115	53	89	-	25	1	1	6	
(582) Station Expenses		1,276												DEM
- Demand	NCP	1,276	537	2	17	286	132	222	-	61	3	3	14	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,276	537	2	17	286	132	222	-	61	3	3	14	
(583) Overhead line expenses		13												365P
- Demand	NCP-PRI	0	-	-	-	0	0	0	-	-	-	-	0	2%
- Customer	CUS-PRI	13	-	-	-	8	5	1	-	-	-	-	0	98%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		13	-	-	-	8	5	1	-	-	-	-	0	
(584) Underground line expenses		28												367P
- Demand	NCP-PRI	6	-	-	-	0	3	2	-	-	-	-	1	22%
- Customer	CUS-PRI	22	-	-	-	13	8	2	-	-	-	-	0	78%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		28	-	-	-	13	10	4	-	-	-	-	1	
(586) Meter expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(588) Miscellaneous distribution expenses		1,678												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	1,507	627	2	20	336	161	265	-	72	3	3	19	90%
- Customer	DISTPLT-PRI-C	170	-	-	-	99	58	13	-	-	-	-	0	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,678	627	2	20	434	219	278	-	72	3	3	19	

West Penn Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(589) Rents		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	90%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Dist. Operations Expenses		4,095												
- Demand		3,878	1,621	5	52	866	408	678	-	185	8	8	46	
- Customer		217	-	-	-	126	74	17	-	-	-	-	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		4,095	1,621	5	52	992	483	695	-	185	8	8	46	
Maintenance Expense														
(590) Maintenance Supervision and Engineering		56												DistMtExp-PRI
- Demand	DistMtExp-PRI-D	40	17	0	1	9	4	7	-	2	0	0	0	72%
- Customer	DistMtExp-PRI-C	16	-	-	-	9	5	1	-	-	-	-	0	28%
- Commodity	DistMtExp-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		56	17	0	1	18	10	8	-	2	0	0	1	
(591) Maintenance of Structures		-												DEM
- Demand	NCP	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(592) Maintenance of Station Equipment		8,716												DEM
- Demand	NCP	8,716	3,667	11	118	1,954	902	1,514	-	419	18	18	94	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		8,716	3,667	11	118	1,954	902	1,514	-	419	18	18	94	
(593) Maintenance of Overhead Lines		3,553												365P
- Demand	NCP-PRI	74	-	-	-	5	30	25	-	-	-	-	13	2%
- Customer	CUS-PRI	3,479	-	-	-	2,014	1,190	266	-	-	-	-	8	98%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3,553	-	-	-	2,020	1,220	292	-	-	-	-	22	
(594) Maintenance of underground lines		15												367P
- Demand	NCP-PRI	3	-	-	-	0	1	1	-	-	-	-	1	22%
- Customer	CUS-PRI	12	-	-	-	7	4	1	-	-	-	-	0	78%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		15	-	-	-	7	5	2	-	-	-	-	1	
(595) Maintenance of line transformers		-												368P
- Demand	NCP-PRI	-	-	-	-	-	-	-	-	-	-	-	-	19%
- Customer	CUS-PRI	-	-	-	-	-	-	-	-	-	-	-	-	81%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(596) Maintenance of street lighting and signal systems		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

West Penn Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(597) Maintenance of meters		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(598) Maintenance of miscellaneous distribution plant		206												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	185	77	0	2	41	20	32	-	9	0	0	2	90%
- Customer	DISTPLT-PRI-C	21	-	-	-	12	7	2	-	-	-	-	0	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		206	77	0	2	53	27	34	-	9	0	0	2	
Total Dist. Maintenance Expenses		12,546												
- Demand		9,018	3,761	11	121	2,010	957	1,580	-	430	19	19	111	
- Customer		3,528	-	-	-	2,042	1,207	270	-	-	-	-	8	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		12,546	3,761	11	121	4,052	2,164	1,850	-	430	19	19	119	
Total Distribution Expenses		16,641												
- Demand		12,896	5,382	16	173	2,876	1,365	2,258	-	616	27	27	156	
- Customer		3,745	-	-	-	2,168	1,281	287	-	-	-	-	9	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		16,641	5,382	16	173	5,044	2,646	2,545	-	616	27	27	165	
Customer Accounts														
(901) Supervision		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(902) Meter Reading Expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(903) Collections & Records		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(904) Uncollectables		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

West Penn Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(905) Misc. Customer Accounts		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Customer Accounts and Services		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Customer Information														
(907) Supervision		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(908) Customer Information		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(909) Advertising		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(910) Misc. Expense		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Customer Information		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Sales														
(911) Sales Supervision		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(913) Advertising Expense		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Sales		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	

West Penn Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
Administrative & General Expense														
(920) Administrative and General Salaries		390												NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D	344	144	0	5	77	36	60	-	17	1	1	4	88%
- Customer	NONAGLAB-PRI-C	46	-	-	-	27	16	4	-	-	-	-	0	12%
- Commodity	NONAGLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		390	144	0	5	104	52	64	-	17	1	1	4	
(921 Office Supplies		807												NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D	712	298	1	10	159	75	124	-	34	1	1	8	88%
- Customer	NONAGLAB-PRI-C	95	-	-	-	55	33	7	-	-	-	-	0	12%
- Commodity	NONAGLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		807	298	1	10	214	107	131	-	34	1	1	8	
(922) Admin Expenses		-												NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	88%
- Customer	NONAGLAB-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	12%
- Commodity	NONAGLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(923) Outside Services		5,992												NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D	5,286	2,215	7	71	1,182	553	922	-	253	11	11	61	88%
- Customer	NONAGLAB-PRI-C	706	-	-	-	409	242	54	-	-	-	-	2	12%
- Commodity	NONAGLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		5,992	2,215	7	71	1,591	795	976	-	253	11	11	62	
(924) Property Insurance		33												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	30	12	0	0	7	3	5	-	1	0	0	0	90%
- Customer	DISTPLT-PRI-C	3	-	-	-	2	1	0	-	-	-	-	0	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		33	12	0	0	9	4	6	-	1	0	0	0	
(925) Injury and Damages		671												DISTLAB-PRI
- Demand	DISTLAB-PRI-D	592	248	1	8	132	62	103	-	28	1	1	7	88%
- Customer	DISTLAB-PRI-C	79	-	-	-	46	27	6	-	-	-	-	0	12%
- Commodity	DISTLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		671	248	1	8	178	89	109	-	28	1	1	7	
(926) Pension and Benefits		179												NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D	158	66	0	2	35	17	28	-	8	0	0	2	88%
- Customer	NONAGLAB-PRI-C	21	-	-	-	12	7	2	-	-	-	-	0	12%
- Commodity	NONAGLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		179	66	0	2	48	24	29	-	8	0	0	2	
(928) Regulatory Commission Expense		512												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	460	191	1	6	102	49	81	-	22	1	1	6	90%
- Customer	DISTPLT-PRI-C	52	-	-	-	30	18	4	-	-	-	-	0	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		512	191	1	6	132	67	85	-	22	1	1	6	
(930.1) General Advertising		5												NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D	4	2	0	0	1	0	1	-	0	0	0	0	88%
- Customer	NONAGLAB-PRI-C	1	-	-	-	0	0	0	-	-	-	-	0	12%
- Commodity	NONAGLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		5	2	0	0	1	1	1	-	0	0	0	0	
(903.2) Misc. Expense		102												NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D	90	38	0	1	20	9	16	-	4	0	0	1	88%
- Customer	NONAGLAB-PRI-C	12	-	-	-	7	4	1	-	-	-	-	0	12%
- Commodity	NONAGLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		102	38	0	1	27	14	17	-	4	0	0	1	

West Penn Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(931) Misc. Rent		228												NONAGLAB-PRI
- Demand	NONAGLAB-PRI-D	202	84	0	3	45	21	35	-	10	0	0	2	88%
- Customer	NONAGLAB-PRI-C	27	-	-	-	16	9	2	-	-	-	-	0	12%
- Commodity	NONAGLAB-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		228	84	0	3	61	30	37	-	10	0	0	2	
(935) Maint. Of General Plant		364												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	327	136	0	4	73	35	57	-	16	1	1	4	90%
- Customer	DISTPLT-PRI-C	37	-	-	-	21	13	3	-	-	-	-	0	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		364	136	0	4	94	47	60	-	16	1	1	4	
(9XX) Open		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	90%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total A&G Expense		9,283												
- Demand		8,204	3,435	10	110	1,833	861	1,432	-	393	17	17	95	
- Customer		1,080	-	-	-	625	369	83	-	-	-	-	3	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		9,283	3,435	10	110	2,458	1,230	1,515	-	393	17	17	98	
Total O&M Expenses		25,924												
- Demand		21,100	8,817	27	283	4,709	2,226	3,690	-	1,009	44	44	251	
- Customer		4,825	-	-	-	2,793	1,651	369	-	-	-	-	12	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**25,924**	**8,817**	**27**	**283**	**7,502**	**3,876**	**4,059**	**-**	**1,009**	**44**	**44**	**263**	

West Penn Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
DEPRECIATION EXPENSE														
Depreciation Expense														
(403-303) Intangible		1,183												OpExp-PRI
- Demand	OpExp-PRI-D	917	383	1	12	204	97	160	-	44	2	2	11	77%
- Customer	OpExp-PRI-C	266	-	-	-	154	91	20	-	-	-	-	1	23%
- Commodity	OpExp-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,183	383	1	12	358	188	181	-	44	2	2	12	
(403-350) Transm Land		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-352) Transm Strucutres		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-353) Transm Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-354) Transm Towers & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-355) Transm Poles & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-356) Transm OH Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-357) Transm UG Conduit		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-358) Transm UG Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-359) Transm Roads		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

West Penn Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(403-360) Land		4												DIST_364-368-PRI
- Demand	DIST_364-368-PRI-D	0	-	-	-	0	0	0	-	-	-	-	0	8%
- Customer	DIST_364-368-PRI-C	4	-	-	-	2	1	0	-	-	-	-	0	92%
- Commodity	DIST_364-368-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		4	-	-	-	2	1	0	-	-	-	-	0	
(403-361) Structures		321												DEM
- Demand	NCP	321	135	0	4	72	33	56	-	15	1	1	3	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		321	135	0	4	72	33	56	-	15	1	1	3	
(403-362) Station Equip		6,953												DEM
- Demand	NCP	6,953	2,925	9	94	1,559	719	1,208	-	335	15	15	75	100%
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		6,953	2,925	9	94	1,559	719	1,208	-	335	15	15	75	
(403-364) Poles		184												364P
- Demand	NCP-PRI	38	-	-	-	3	15	13	-	-	-	-	7	21%
- Customer	CUS-PRI	146	-	-	-	85	50	11	-	-	-	-	0	79%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		184	-	-	-	87	65	24	-	-	-	-	7	
(403-365) OH Conductors		819												365P
- Demand	NCP-PRI	17	-	-	-	1	7	6	-	-	-	-	3	2%
- Customer	CUS-PRI	802	-	-	-	464	274	61	-	-	-	-	2	98%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		819	-	-	-	465	281	67	-	-	-	-	5	
(403-366) UG Conduit		12												366P
- Demand	NCP-PRI	12	-	-	-	1	5	4	-	-	-	-	2	100%
- Customer	CUS-PRI	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		12	-	-	-	1	5	4	-	-	-	-	2	
(403-367) UG Conductors		79												367P
- Demand	NCP-PRI	17	-	-	-	1	7	6	-	-	-	-	3	22%
- Customer	CUS-PRI	62	-	-	-	36	21	5	-	-	-	-	0	78%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		79	-	-	-	37	28	11	-	-	-	-	3	
(403-368) Line Transformers		-												368P
- Demand	NCP-PRI	-	-	-	-	-	-	-	-	-	-	-	-	19%
- Customer	CUS-PRI	-	-	-	-	-	-	-	-	-	-	-	-	81%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-369) Services		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

West Penn Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(403-370) Meters		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-371) Install on Cust Premise		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-372) Leased Property Cust. Prem.		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-373) Streetlight		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-389) Land		1												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	1	0	0	0	0	0	0	-	0	0	0	0	90%
- Customer	DISTPLT-PRI-C	0	-	-	-	0	0	0	-	-	-	-	0	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	0	0	0	0	0	0	-	0	0	0	0	
(403-390) Structures		901												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	809	337	1	11	180	86	142	-	39	2	2	10	90%
- Customer	DISTPLT-PRI-C	92	-	-	-	53	31	7	-	-	-	-	0	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		901	337	1	11	233	118	149	-	39	2	2	10	
(403-391) Office Equipment		411												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	369	154	0	5	82	39	65	-	18	1	1	5	90%
- Customer	DISTPLT-PRI-C	42	-	-	-	24	14	3	-	-	-	-	0	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		411	154	0	5	106	54	68	-	18	1	1	5	
(403-392) Transportation		155												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	139	58	0	2	31	15	24	-	7	0	0	2	90%
- Customer	DISTPLT-PRI-C	16	-	-	-	9	5	1	-	-	-	-	0	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		155	58	0	2	40	20	26	-	7	0	0	2	
(403-393) Stores Equip		1												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	1	0	0	0	0	0	0	-	0	0	0	0	90%
- Customer	DISTPLT-PRI-C	0	-	-	-	0	0	0	-	-	-	-	0	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	0	0	0	0	0	0	-	0	0	0	0	
(403-394) Tools, Shop & Garage Equip		195												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	175	73	0	2	39	19	31	-	8	0	0	2	90%
- Customer	DISTPLT-PRI-C	20	-	-	-	11	7	2	-	-	-	-	0	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		195	73	0	2	50	25	32	-	8	0	0	2	

West Penn Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(403-395) Laboratory Equip		2												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	2	1	0	0	0	0	0	-	0	0	0	0	90%
- Customer	DISTPLT-PRI-C	0	-	-	-	0	0	0	-	-	-	-	0	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2	1	0	0	0	0	0	-	0	0	0	0	
(403-396) Power Equipment		1												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	1	0	0	0	0	0	0	-	0	0	0	0	90%
- Customer	DISTPLT-PRI-C	0	-	-	-	0	0	0	-	-	-	-	0	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	0	0	0	0	0	0	-	0	0	0	0	
(403-397) Communication Equip		459												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	412	172	1	6	92	44	72	-	20	1	1	5	90%
- Customer	DISTPLT-PRI-C	47	-	-	-	27	16	4	-	-	-	-	0	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		459	172	1	6	119	60	76	-	20	1	1	5	
(403-398) Misc. Equip		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	90%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Amortization and Depletion of Utility Plant		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	90%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Cost of Removal/Salvage		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	90%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Average Net Salvage		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	90%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Depreciation Expense		2,580												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	2,318	965	3	31	516	247	407	-	110	5	5	29	90%
- Customer	DISTPLT-PRI-C	262	-	-	-	152	90	20	-	-	-	-	1	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,580	965	3	31	668	337	427	-	110	5	5	30	
Total Depreciation Expense		14,261												
- Demand		12,503	5,203	16	167	2,783	1,334	2,195	-	595	26	26	158	
- Customer		1,758	-	-	-	1,018	601	135	-	-	-	-	4	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**14,261**	**5,203**	**16**	**167**	**3,801**	**1,936**	**2,330**	**-**	**595**	**26**	**26**	**162**	

West Penn Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
Amortization														
Amortization		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	90%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Removal of Retained Riders		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	90%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Eliminate Amort per IS		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	90%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Storm Reserve Amortization		2,109												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	1,895	789	2	25	422	202	333	-	90	4	4	24	90%
- Customer	DISTPLT-PRI-C	214	-	-	-	124	73	16	-	-	-	-	1	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,109	789	2	25	546	275	349	-	90	4	4	24	
Extraordinary Storm Reserve Amort		1,155												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	1,038	432	1	14	231	111	182	-	49	2	2	13	90%
- Customer	DISTPLT-PRI-C	117	-	-	-	68	40	9	-	-	-	-	0	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,155	432	1	14	299	151	191	-	49	2	2	13	
COVID-19 Reg Asset Amort		490												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	440	183	1	6	98	47	77	-	21	1	1	6	90%
- Customer	DISTPLT-PRI-C	50	-	-	-	29	17	4	-	-	-	-	0	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		490	183	1	6	127	64	81	-	21	1	1	6	
Streetlight Reg Asset Amort		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Verizon Pole Attach Amort		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	90%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Depreciation and Amortization		18,015												
- Demand		15,876	6,607	20	212	3,534	1,694	2,787	-	756	33	33	200	
- Customer		2,139	-	-	-	1,238	732	164	-	-	-	-	5	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**18,015**	**6,607**	**20**	**212**	**4,772**	**2,426**	**2,951**	**-**	**756**	**33**	**33**	**205**	

West Penn Rate District Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
Taxes Other than Income														
Gross Receipt Taxes		3,741												DISTPLT-PRI
- Demand	Revenues	3,361	2,414	6	116	449	173	92	0	21	34	48	7	90%
- Customer	Revenues	380	273	1	13	51	20	10	0	2	4	5	1	10%
- Commodity	Revenues	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3,741	2,687	7	130	499	193	102	0	24	38	53	8	
Payroll Taxes		351												LABOR-PRI
- Demand	LABOR-PRI-D	309	130	0	4	69	32	54	-	15	1	1	4	88%
- Customer	LABOR-PRI-C	41	-	-	-	24	14	3	-	-	-	-	0	12%
- Commodity	LABOR-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		351	130	0	4	93	47	57	-	15	1	1	4	
PURTA Taxes		255												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	229	95	0	3	51	24	40	-	11	0	0	3	90%
- Customer	DISTPLT-PRI-C	26	-	-	-	15	9	2	-	-	-	-	0	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		255	95	0	3	66	33	42	-	11	0	0	3	
Real Estate Taxes		28												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	25	10	0	0	6	3	4	-	1	0	0	0	90%
- Customer	DISTPLT-PRI-C	3	-	-	-	2	1	0	-	-	-	-	0	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		28	10	0	0	7	4	5	-	1	0	0	0	
Sales & Use Taxes		1												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	1	0	0	0	0	0	0	-	0	0	0	0	90%
- Customer	DISTPLT-PRI-C	0	-	-	-	0	0	0	-	-	-	-	0	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	0	0	0	0	0	0	-	0	0	0	0	
Misc. Taxes		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	90%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj, Payroll Taxes		-												LABOR-PRI
- Demand	LABOR-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	88%
- Customer	LABOR-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	12%
- Commodity	LABOR-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Other Taxes		-												DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	-	-	-	-	90%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	-	-	-	-	10%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Taxes Other than Income		4,375												
- Demand		3,925	2,650	7	124	574	233	190	0	48	35	49	14	
- Customer		450	273	1	13	91	44	16	0	2	4	5	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total Taxes Other than Income		4,375	2,923	8	137	666	276	206	0	51	39	55	15	
Total Operating Expenses		48,315												
- Demand		40,901	18,074	54	619	8,817	4,152	6,668	0	1,813	113	126	465	
- Customer		7,414	273	1	13	4,123	2,426	549	0	2	4	5	18	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		48,315	18,347	55	632	12,940	6,578	7,216	0	1,815	117	131	483	

West Penn Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
UTILITY PLANT														
Intangible Plant														
(301) Organization		102												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	14	8	0	0	4	1	0	-	-	0	0	-	13%
- Customer	DISTPLT-SEC-C	88	75	0	7	4	0	0	-	-	0	0	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		102	83	0	8	8	1	0	-	-	1	0	-	
(302) Franchises and Consents		-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	13%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(303) Intangible Plant		74,115												OpExp-SEC
- Demand	OpExp-SEC-D	2,790	1,615	5	52	837	258	8	-	-	8	8	-	4%
- Customer	OpExp-SEC-C	71,324	61,198	60	5,985	3,561	67	1	-	-	399	55	-	96%
- Commodity	OpExp-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		74,115	62,813	65	6,036	4,398	325	8	-	-	407	63	-	
Total Intangible Plant		74,216												
- Demand		2,804	1,622	5	52	841	260	8	-	-	8	8	-	
- Customer		71,412	61,273	60	5,992	3,565	67	1	-	-	399	55	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		74,216	62,896	65	6,044	4,406	326	8	-	-	407	63	-	
Distribution Plant														
(350) Transmission Land		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(352) Transmission Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(353) Trans. Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(354) Trans. Towers & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(355) Trans. Poles & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

West Penn Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(356) Trans. OH Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(357) Underground Conduit		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(358) Trans. UG Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(359) Trans. Roads		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(360) Land and Land Rights		16,105												DIST_364-368-SEC
- Demand	DIST_364-368-SEC-D	2,153	1,246	4	40	646	199	6	-	-	6	6	-	13%
- Customer	DIST_364-368-SEC-C	13,952	11,971	12	1,171	697	13	0	-	-	78	11	-	87%
- Commodity	DIST_364-368-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		16,105	13,217	15	1,211	1,342	212	6	-	-	84	17	-	
(361) Structures and Improvements		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(362) Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(364) Poles, Towers & Fixtures		476,027												364S
- Demand	NCP-SEC	97,811	56,593	172	1,814	29,338	9,052	275	-	-	284	282	-	21%
- Customer	CUS-SEC	378,216	324,519	316	31,735	18,882	354	3	-	-	2,115	292	-	79%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		476,027	381,113	488	33,549	48,220	9,407	278	-	-	2,399	574	-	
(365) Overhead Conductors & Devices		913,055												365S
- Demand	NCP-SEC	18,983	10,983	33	352	5,694	1,757	53	-	-	55	55	-	2%
- Customer	CUS-SEC	894,073	767,138	748	75,019	44,635	837	7	-	-	4,999	690	-	98%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		913,055	778,121	781	75,371	50,329	2,594	61	-	-	5,055	744	-	

West Penn Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(366) Underground Conduit		24,054												366S
- Demand	NCP-SEC	24,054	13,917	42	446	7,215	2,226	68	-	-	70	69	-	100%
- Customer	CUS-SEC	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		24,054	13,917	42	446	7,215	2,226	68	-	-	70	69	-	
(367) Underground Conductors & Device		251,747												367S
- Demand	NCP-SEC	54,796	31,705	96	1,016	16,436	5,071	154	-	-	159	158	-	22%
- Customer	CUS-SEC	196,951	168,989	165	16,526	9,832	184	2	-	-	1,101	152	-	78%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		251,747	200,694	261	17,542	26,268	5,256	155	-	-	1,261	310	-	
(368) Line Transformers		523,236												368S
- Demand	NCP-SEC	96,856	56,041	170	1,796	29,052	8,964	272	-	-	282	279	-	19%
- Customer	CUS-SEC	426,380	365,845	357	35,776	21,286	399	3	-	-	2,384	329	-	81%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		523,236	421,886	527	37,572	50,338	9,363	275	-	-	2,666	608	-	
(369) Services		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(370) Meters		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(371) Customer Premises		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(372) Leased Property Cust. Prem.		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(373) Streetlight		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Distribution Plant		2,204,224												
- Demand		294,652	170,486	519	5,464	88,381	27,270	827	-	-	857	849	-	
- Customer		1,909,572	1,638,462	1,597	160,226	95,332	1,788	15	-	-	10,678	1,473	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		2,204,224	1,808,948	2,115	165,691	183,713	29,058	843	-	-	11,534	2,322	-	
General Plant														
(389) Land		1,525												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	204	118	0	4	61	19	1	-	-	1	1	-	13%
- Customer	DISTPLT-SEC-C	1,322	1,134	1	111	66	1	0	-	-	7	1	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,525	1,252	1	115	127	20	1	-	-	8	2	-	
(390) Structures		91,495												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	12,231	7,077	22	227	3,669	1,132	34	-	-	36	35	-	13%
- Customer	DISTPLT-SEC-C	79,264	68,011	66	6,651	3,957	74	1	-	-	443	61	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		91,495	75,087	88	6,878	7,626	1,206	35	-	-	479	96	-	

West Penn Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(391) Office Equipment		12,450												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	1,664	963	3	31	499	154	5	-	-	5	5	-	13%
- Customer	DISTPLT-SEC-C	10,786	9,255	9	905	538	10	0	-	-	60	8	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		12,450	10,218	12	936	1,038	164	5	-	-	65	13	-	
(392) Transportation		7,735												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	1,034	598	2	19	310	96	3	-	-	3	3	-	13%
- Customer	DISTPLT-SEC-C	6,701	5,750	6	562	335	6	0	-	-	37	5	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		7,735	6,348	7	581	645	102	3	-	-	40	8	-	
(393) Stores Equipment		142												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	19	11	0	0	6	2	0	-	-	0	0	-	13%
- Customer	DISTPLT-SEC-C	123	106	0	10	6	0	0	-	-	1	0	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		142	117	0	11	12	2	0	-	-	1	0	-	
(394) Tools & Garage Equip.		13,196												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	1,764	1,021	3	33	529	163	5	-	-	5	5	-	13%
- Customer	DISTPLT-SEC-C	11,432	9,809	10	959	571	11	0	-	-	64	9	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		13,196	10,830	13	992	1,100	174	5	-	-	69	14	-	
(395) Laboratory		249												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	33	19	0	1	10	3	0	-	-	0	0	-	13%
- Customer	DISTPLT-SEC-C	215	185	0	18	11	0	0	-	-	1	0	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		249	204	0	19	21	3	0	-	-	1	0	-	
(396) Power Equipment		172												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	23	13	0	0	7	2	0	-	-	0	0	-	13%
- Customer	DISTPLT-SEC-C	149	128	0	12	7	0	0	-	-	1	0	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		172	141	0	13	14	2	0	-	-	1	0	-	
(397) Communication Equipment		25,241												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	3,374	1,952	6	63	1,012	312	9	-	-	10	10	-	13%
- Customer	DISTPLT-SEC-C	21,866	18,762	18	1,835	1,092	20	0	-	-	122	17	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		25,241	20,714	24	1,897	2,104	333	10	-	-	132	27	-	
(398) Misc. Equipment		7												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	1	1	0	0	0	0	0	-	-	0	0	-	13%
- Customer	DISTPLT-SEC-C	6	5	0	1	0	0	0	-	-	0	0	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		7	6	0	1	1	0	0	-	-	0	0	-	
Total General Plant		152,213												
- Demand		20,347	11,773	36	377	6,103	1,883	57	-	-	59	59	-	
- Customer		131,865	113,144	110	11,064	6,583	123	1	-	-	737	102	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		152,213	124,917	146	11,442	12,686	2,007	58	-	-	797	160	-	
Total Utility Plant		2,430,652												
- Demand		317,803	183,881	559	5,894	95,325	29,413	892	-	-	924	915	-	
- Customer		2,112,850	1,812,880	1,767	177,283	105,481	1,978	17	-	-	11,814	1,630	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**2,430,652**	**1,996,761**	**2,326**	**183,176**	**200,806**	**31,391**	**909**	**-**	**-**	**12,738**	**2,545**	**-**	

West Penn Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
ACCUMULATED DEPRECIATION														
Accumulated Depreciation														
(108-302) Franchise & Consents		-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	13%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-303) Intangible Plant		(64,030)												OpExp-SEC
- Demand	OpExp-SEC-D	(2,411)	(1,395)	(4)	(45)	(723)	(223)	(7)	-	-	(7)	(7)	-	4%
- Customer	OpExp-SEC-C	(61,620)	(52,871)	(52)	(5,170)	(3,076)	(58)	(0)	-	-	(345)	(48)	-	96%
- Commodity	OpExp-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(64,030)	(54,266)	(56)	(5,215)	(3,799)	(281)	(7)	-	-	(352)	(54)	-	
(108-350) Transm Land		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-352) Transm Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-353) Transm Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-354) Transm Towers & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-355) Transm Poles & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-356) Transm OH Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-357) Transm Underground Conduit		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-358) Transm UG Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

West Penn Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(108-359) Transm Roads		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-360) Land		(18,240)												DIST_364-368-SEC
- Demand	DIST_364-368-SEC-D	(2,438)	(1,411)	(4)	(45)	(731)	(226)	(7)	-	-	(7)	(7)	-	13%
- Customer	DIST_364-368-SEC-C	(15,802)	(13,558)	(13)	(1,326)	(789)	(15)	(0)	-	-	(88)	(12)	-	87%
- Commodity	DIST_364-368-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(18,240)	(14,969)	(18)	(1,371)	(1,520)	(240)	(7)	-	-	(95)	(19)	-	
(108-361) Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-362) Station Equip		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-364) Poles		(124,111)												364S
- Demand	NCP-SEC	(25,501)	(14,755)	(45)	(473)	(7,649)	(2,360)	(72)	-	-	(74)	(73)	-	21%
- Customer	CUS-SEC	(98,609)	(84,609)	(82)	(8,274)	(4,923)	(92)	(1)	-	-	(551)	(76)	-	79%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(124,111)	(99,365)	(127)	(8,747)	(12,572)	(2,452)	(72)	-	-	(626)	(150)	-	
(108-365) OH Conductors		(137,221)												365S
- Demand	NCP-SEC	(2,853)	(1,651)	(5)	(53)	(856)	(264)	(8)	-	-	(8)	(8)	-	2%
- Customer	CUS-SEC	(134,368)	(115,291)	(112)	(11,274)	(6,708)	(126)	(1)	-	-	(751)	(104)	-	98%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(137,221)	(116,942)	(117)	(11,327)	(7,564)	(390)	(9)	-	-	(760)	(112)	-	
(108-366) UG Conduit		(9,117)												366S
- Demand	NCP-SEC	(9,117)	(5,275)	(16)	(169)	(2,735)	(844)	(26)	-	-	(27)	(26)	-	100%
- Customer	CUS-SEC	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(9,117)	(5,275)	(16)	(169)	(2,735)	(844)	(26)	-	-	(27)	(26)	-	
(108-367) UG Cond & Dev		(64,526)												367S
- Demand	NCP-SEC	(14,045)	(8,126)	(25)	(260)	(4,213)	(1,300)	(39)	-	-	(41)	(40)	-	22%
- Customer	CUS-SEC	(50,481)	(43,314)	(42)	(4,236)	(2,520)	(47)	(0)	-	-	(282)	(39)	-	78%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(64,526)	(51,441)	(67)	(4,496)	(6,733)	(1,347)	(40)	-	-	(323)	(79)	-	
(108-368) Line Transformers		(193,182)												368S
- Demand	NCP-SEC	(35,760)	(20,691)	(63)	(663)	(10,726)	(3,310)	(100)	-	-	(104)	(103)	-	19%
- Customer	CUS-SEC	(157,422)	(135,072)	(132)	(13,209)	(7,859)	(147)	(1)	-	-	(880)	(121)	-	81%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(193,182)	(155,763)	(195)	(13,872)	(18,585)	(3,457)	(102)	-	-	(984)	(224)	-	
(108-369) Services		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

West Penn Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(108-370) Meters		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-371) Install on Cust Premise		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-372) Leased Property Cust. Prem.		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-373) Street Lighting		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-389) Land & Land Rights		(95)												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(13)	(7)	(0)	(0)	(4)	(1)	(0)	-	-	(0)	(0)	-	13%
- Customer	DISTPLT-SEC-C	(82)	(71)	(0)	(7)	(4)	(0)	(0)	-	-	(0)	(0)	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(95)	(78)	(0)	(7)	(8)	(1)	(0)	-	-	(0)	(0)	-	
(108-390) Struct & Impmnts -		(28,440)												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(3,802)	(2,200)	(7)	(71)	(1,140)	(352)	(11)	-	-	(11)	(11)	-	13%
- Customer	DISTPLT-SEC-C	(24,638)	(21,140)	(21)	(2,067)	(1,230)	(23)	(0)	-	-	(138)	(19)	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(28,440)	(23,340)	(27)	(2,138)	(2,370)	(375)	(11)	-	-	(149)	(30)	-	
(108-391) Office Furn & Equip		(8,747)												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(1,169)	(677)	(2)	(22)	(351)	(108)	(3)	-	-	(3)	(3)	-	13%
- Customer	DISTPLT-SEC-C	(7,578)	(6,502)	(6)	(636)	(378)	(7)	(0)	-	-	(42)	(6)	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(8,747)	(7,179)	(8)	(658)	(729)	(115)	(3)	-	-	(46)	(9)	-	
(108-392) Transportation Equip		(4,664)												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(623)	(361)	(1)	(12)	(187)	(58)	(2)	-	-	(2)	(2)	-	13%
- Customer	DISTPLT-SEC-C	(4,040)	(3,467)	(3)	(339)	(202)	(4)	(0)	-	-	(23)	(3)	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(4,664)	(3,828)	(4)	(351)	(389)	(61)	(2)	-	-	(24)	(5)	-	
(108-393) Stores Equip		(118)												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(16)	(9)	(0)	(0)	(5)	(1)	(0)	-	-	(0)	(0)	-	13%
- Customer	DISTPLT-SEC-C	(102)	(88)	(0)	(9)	(5)	(0)	(0)	-	-	(1)	(0)	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(118)	(97)	(0)	(9)	(10)	(2)	(0)	-	-	(1)	(0)	-	
(108-394) Tools, Shop & Garage Equip		(6,622)												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(885)	(512)	(2)	(16)	(266)	(82)	(2)	-	-	(3)	(3)	-	13%
- Customer	DISTPLT-SEC-C	(5,737)	(4,922)	(5)	(481)	(286)	(5)	(0)	-	-	(32)	(4)	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(6,622)	(5,435)	(6)	(498)	(552)	(87)	(3)	-	-	(35)	(7)	-	

West Penn Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(108-395) Laboratory Equip		(214)												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(29)	(17)	(0)	(1)	(9)	(3)	(0)	-	-	(0)	(0)	-	13%
- Customer	DISTPLT-SEC-C	(186)	(159)	(0)	(16)	(9)	(0)	(0)	-	-	(1)	(0)	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(214)	(176)	(0)	(16)	(18)	(3)	(0)	-	-	(1)	(0)	-	
(108-396) Power Operated Equip		(151)												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(20)	(12)	(0)	(0)	(6)	(2)	(0)	-	-	(0)	(0)	-	13%
- Customer	DISTPLT-SEC-C	(131)	(112)	(0)	(11)	(7)	(0)	(0)	-	-	(1)	(0)	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(151)	(124)	(0)	(11)	(13)	(2)	(0)	-	-	(1)	(0)	-	
(108-397) Communication Equip		(13,063)												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(1,746)	(1,010)	(3)	(32)	(524)	(162)	(5)	-	-	(5)	(5)	-	13%
- Customer	DISTPLT-SEC-C	(11,317)	(9,710)	(9)	(950)	(565)	(11)	(0)	-	-	(63)	(9)	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(13,063)	(10,721)	(13)	(982)	(1,089)	(172)	(5)	-	-	(68)	(14)	-	
(108-398) MISC Equip		(248)												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(33)	(19)	(0)	(1)	(10)	(3)	(0)	-	-	(0)	(0)	-	13%
- Customer	DISTPLT-SEC-C	(215)	(184)	(0)	(18)	(11)	(0)	(0)	-	-	(1)	(0)	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(248)	(204)	(0)	(19)	(21)	(3)	(0)	-	-	(1)	(0)	-	
Total Accumulated Depreciation		(672,790)												
- Demand		(100,462)	(58,127)	(177)	(1,863)	(30,133)	(9,298)	(282)	-	-	(292)	(289)	-	
- Customer		(572,329)	(491,073)	(479)	(48,022)	(28,573)	(536)	(5)	-	-	(3,200)	(441)	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total Accumulated Depreciation		**(672,790)**	**(549,200)**	**(655)**	**(49,885)**	**(58,706)**	**(9,834)**	**(287)**	**-**	**-**	**(3,492)**	**(731)**	**-**	
OTHER RATE BASE ITEMS														
Other Rate Base Items														
Material & Supplies		13,508												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	1,806	1,045	3	33	542	167	5	-	-	5	5	-	13%
- Customer	DISTPLT-SEC-C	11,702	10,041	10	982	584	11	0	-	-	65	9	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		13,508	11,086	13	1,015	1,126	178	5	-	-	71	14	-	
Cash Working Capital		36,897												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	4,932	2,854	9	91	1,479	456	14	-	-	14	14	-	13%
- Customer	DISTPLT-SEC-C	31,965	27,427	27	2,682	1,596	30	0	-	-	179	25	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		36,897	30,281	35	2,774	3,075	486	14	-	-	193	39	-	
Deferred Storm Damage		32,825												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	4,388	2,539	8	81	1,316	406	12	-	-	13	13	-	13%
- Customer	DISTPLT-SEC-C	28,437	24,400	24	2,386	1,420	27	0	-	-	159	22	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		32,825	26,939	32	2,467	2,736	433	13	-	-	172	35	-	

West Penn Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
Customer Deposits		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Customer Advances		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
ADIT		(326,012)												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(43,580)	(25,215)	(77)	(808)	(13,072)	(4,033)	(122)	-	-	(127)	(126)	-	13%
- Customer	DISTPLT-SEC-C	(282,432)	(242,334)	(236)	(23,698)	(14,100)	(264)	(2)	-	-	(1,579)	(218)	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(326,012)	(267,550)	(313)	(24,506)	(27,172)	(4,298)	(125)	-	-	(1,706)	(343)	-	
Capitalized Pension and OPEB		(2,609)												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(349)	(202)	(1)	(6)	(105)	(32)	(1)	-	-	(1)	(1)	-	13%
- Customer	DISTPLT-SEC-C	(2,260)	(1,939)	(2)	(190)	(113)	(2)	(0)	-	-	(13)	(2)	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(2,609)	(2,141)	(3)	(196)	(217)	(34)	(1)	-	-	(14)	(3)	-	
Total Other Rate Base Items		(245,391)												
- Demand		(32,803)	(18,980)	(58)	(608)	(9,839)	(3,036)	(92)	-	-	(95)	(94)	-	
- Customer		(212,588)	(182,406)	(178)	(17,838)	(10,613)	(199)	(2)	-	-	(1,189)	(164)	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(245,391)	(201,386)	(235)	(18,446)	(20,452)	(3,235)	(94)	-	-	(1,284)	(258)	-	
Total Rate Base		**1,512,471**												
- Demand		**184,538**	**106,774**	**325**	**3,422**	**55,352**	**17,079**	**518**	**-**	**-**	**537**	**532**	**-**	
- Customer		**1,327,933**	**1,139,401**	**1,110**	**111,423**	**66,295**	**1,243**	**11**	**-**	**-**	**7,425**	**1,024**	**-**	
- Commodity		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	
Total		**1,512,471**	**1,246,175**	**1,435**	**114,845**	**121,647**	**18,322**	**529**	**-**	**-**	**7,962**	**1,556**	**-**	

West Penn Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
OPERATIONS & MAINTENANCE EXPENSES														
Transmission Expenses														
Operations Expenses														
(560) Operating Supervision & Engineering		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(561) Load Dispatch		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(562) Station Expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(563) Overhead Line Expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(565) Transmission of Electricity by Others		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(566) Miscellaneous transmission expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Trans. Operations Expenses		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Maintenance Expense														
(568) Maintenance Supervision and Engineering		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(569) Maintenance of Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(570) Maintenance of Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

West Penn Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(571) Maintenance of Overhead Lines		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(572) Maintenance of miscellaneous distribution plant		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Trans. Maintenance Expenses		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Transmission Expenses		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	

West Penn Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
Distribution Expenses														
Operations Expenses														
(580) Operation Supervision & Engineering		684												DistOpExp-SEC
- Demand	DistOpExp-SEC-D	129	75	0	2	39	12	0	-	-	0	0	-	19%
- Customer	DistOpExp-SEC-C	555	476	0	47	28	1	0	-	-	3	0	-	81%
- Commodity	DistOpExp-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		684	551	1	49	66	12	0	-	-	3	1	-	
(581) Load Dispatching		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(582) Station Expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(583) Overhead line expenses		311												365S
- Demand	NCP-SEC	6	4	0	0	2	1	0	-	-	0	0	-	2%
- Customer	CUS-SEC	304	261	0	26	15	0	0	-	-	2	0	-	98%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		311	265	0	26	17	1	0	-	-	2	0	-	
(584) Underground line expenses		1,819												367S
- Demand	NCP-SEC	396	229	1	7	119	37	1	-	-	1	1	-	22%
- Customer	CUS-SEC	1,423	1,221	1	119	71	1	0	-	-	8	1	-	78%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,819	1,450	2	127	190	38	1	-	-	9	2	-	
(586) Meter expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(588) Miscellaneous distribution expenses		7,334												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	980	567	2	18	294	91	3	-	-	3	3	-	13%
- Customer	DISTPLT-SEC-C	6,354	5,452	5	533	317	6	0	-	-	36	5	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		7,334	6,019	7	551	611	97	3	-	-	38	8	-	

West Penn Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(589) Rents		-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	13%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Dist. Operations Expenses		10,148												
- Demand		1,512	875	3	28	454	140	4	-	-	4	4	-	
- Customer		8,636	7,410	7	725	431	8	0	-	-	48	7	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		10,148	8,285	10	753	885	148	4	-	-	53	11	-	
Maintenance Expense														
(590) Maintenance Supervision and Engineering		377												DistMtExp-SEC
- Demand	DistMtExp-SEC-D	9	5	0	0	3	1	0	-	-	0	0	-	2%
- Customer	DistMtExp-SEC-C	369	316	0	31	18	0	0	-	-	2	0	-	98%
- Commodity	DistMtExp-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		377	321	0	31	21	1	0	-	-	2	0	-	
(591) Maintenance of Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(592) Maintenance of Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(593) Maintenance of Overhead Lines		81,868												365S
- Demand	NCP-SEC	1,702	985	3	32	511	158	5	-	-	5	5	-	2%
- Customer	CUS-SEC	80,166	68,785	67	6,727	4,002	75	1	-	-	448	62	-	98%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		81,868	69,770	70	6,758	4,513	233	5	-	-	453	67	-	
(594) Maintenance of underground lines		942												367S
- Demand	NCP-SEC	205	119	0	4	61	19	1	-	-	1	1	-	22%
- Customer	CUS-SEC	737	632	1	62	37	1	0	-	-	4	1	-	78%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		942	751	1	66	98	20	1	-	-	5	1	-	
(595) Maintenance of line transformers		-												368S
- Demand	NCP-SEC	-	-	-	-	-	-	-	-	-	-	-	-	19%
- Customer	CUS-SEC	-	-	-	-	-	-	-	-	-	-	-	-	81%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(596) Maintenance of street lighting and signal systems		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

West Penn Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(597) Maintenance of meters		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(598) Maintenance of miscellaneous distribution plant		899												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	120	70	0	2	36	11	0	-	-	0	0	-	13%
- Customer	DISTPLT-SEC-C	779	668	1	65	39	1	0	-	-	4	1	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		899	738	1	68	75	12	0	-	-	5	1	-	
Total Dist. Maintenance Expenses		84,086												
- Demand		2,036	1,178	4	38	611	188	6	-	-	6	6	-	
- Customer		82,050	70,401	69	6,885	4,096	77	1	-	-	459	63	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		84,086	71,579	72	6,922	4,707	265	6	-	-	465	69	-	
Total Distribution Expenses		94,234												
- Demand		3,548	2,053	6	66	1,064	328	10	-	-	10	10	-	
- Customer		90,686	77,811	76	7,609	4,527	85	1	-	-	507	70	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		94,234	79,864	82	7,675	5,592	413	11	-	-	517	80	-	
Customer Accounts														
(901) Supervision		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(902) Meter Reading Expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(903) Collections & Records		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(904) Uncollectables		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

West Penn Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(905) Misc. Customer Accounts		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Customer Accounts and Services		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Customer Information														
(907) Supervision		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(908) Customer Information		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(909) Advertising		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(910) Misc. Expense		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Customer Information		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Sales														
(911) Sales Supervision		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(913) Advertising Expense		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Sales		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	

West Penn Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
Administrative & General Expense														
(920) Administrative and General Salaries		1,203												NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	56	32	0	1	17	5	0	-	-	0	0	-	5%
- Customer	NONAGLAB-SEC-C	1,147	984	1	96	57	1	0	-	-	6	1	-	95%
- Commodity	NONAGLAB-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,203	1,016	1	97	74	6	0	-	-	7	1	-	
(921 Office Supplies		2,486												NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	115	67	0	2	35	11	0	-	-	0	0	-	5%
- Customer	NONAGLAB-SEC-C	2,371	2,034	2	199	118	2	0	-	-	13	2	-	95%
- Commodity	NONAGLAB-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,486	2,101	2	201	153	13	0	-	-	14	2	-	
(922) Admin Expenses		-												NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	5%
- Customer	NONAGLAB-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	95%
- Commodity	NONAGLAB-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(923) Outside Services		18,464												NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	855	495	2	16	257	79	2	-	-	2	2	-	5%
- Customer	NONAGLAB-SEC-C	17,608	15,108	15	1,477	879	16	0	-	-	98	14	-	95%
- Commodity	NONAGLAB-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		18,464	15,603	16	1,493	1,136	96	3	-	-	101	16	-	
(924) Property Insurance		145												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	19	11	0	0	6	2	0	-	-	0	0	-	13%
- Customer	DISTPLT-SEC-C	126	108	0	11	6	0	0	-	-	1	0	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		145	119	0	11	12	2	0	-	-	1	0	-	
(925) Injury and Damages		2,067												DISTLAB-SEC
- Demand	DISTLAB-SEC-D	96	55	0	2	29	9	0	-	-	0	0	-	5%
- Customer	DISTLAB-SEC-C	1,972	1,692	2	165	98	2	0	-	-	11	2	-	95%
- Commodity	DISTLAB-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,067	1,747	2	167	127	11	0	-	-	11	2	-	
(926) Pension and Benefits		551												NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	26	15	0	0	8	2	0	-	-	0	0	-	5%
- Customer	NONAGLAB-SEC-C	526	451	0	44	26	0	0	-	-	3	0	-	95%
- Commodity	NONAGLAB-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		551	466	0	45	34	3	0	-	-	3	0	-	
(928) Regulatory Commission Expense		2,238												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	299	173	1	6	90	28	1	-	-	1	1	-	13%
- Customer	DISTPLT-SEC-C	1,939	1,663	2	163	97	2	0	-	-	11	1	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,238	1,836	2	168	187	30	1	-	-	12	2	-	
(930.1) General Advertising		14												NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	1	0	0	0	0	0	0	-	-	0	0	-	5%
- Customer	NONAGLAB-SEC-C	14	12	0	1	1	0	0	-	-	0	0	-	95%
- Commodity	NONAGLAB-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		14	12	0	1	1	0	0	-	-	0	0	-	
(903.2) Misc. Expense		314												NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	15	8	0	0	4	1	0	-	-	0	0	-	5%
- Customer	NONAGLAB-SEC-C	300	257	0	25	15	0	0	-	-	2	0	-	95%
- Commodity	NONAGLAB-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		314	266	0	25	19	2	0	-	-	2	0	-	

West Penn Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(931) Misc. Rent		704												NONAGLAB-SEC
- Demand	NONAGLAB-SEC-D	33	19	0	1	10	3	0	-	-	0	0	-	5%
- Customer	NONAGLAB-SEC-C	671	576	1	56	34	1	0	-	-	4	1	-	95%
- Commodity	NONAGLAB-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		704	595	1	57	43	4	0	-	-	4	1	-	
(935) Maint. Of General Plant		1,590												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	213	123	0	4	64	20	1	-	-	1	1	-	13%
- Customer	DISTPLT-SEC-C	1,377	1,182	1	116	69	1	0	-	-	8	1	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,590	1,305	2	120	133	21	1	-	-	8	2	-	
(9XX) Open		-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	13%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total A&G Expense		29,777												
- Demand		1,727	999	3	32	518	160	5	-	-	5	5	-	
- Customer		28,050	24,068	23	2,354	1,400	26	0	-	-	157	22	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		29,777	25,067	26	2,386	1,918	186	5	-	-	162	27	-	
Total O&M Expenses		124,011												
- Demand		5,275	3,052	9	98	1,582	488	15	-	-	15	15	-	
- Customer		118,737	101,879	99	9,963	5,928	111	1	-	-	664	92	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**124,011**	**104,931**	**109**	**10,061**	**7,510**	**599**	**16**	**-**	**-**	**679**	**107**	**-**	

West Penn Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
DEPRECIATION EXPENSE														
Depreciation Expense														
(403-303) Intangible		5,171												OpExp-SEC
- Demand	OpExp-SEC-D	195	113	0	4	58	18	1	-	-	1	1	-	4%
- Customer	OpExp-SEC-C	4,976	4,270	4	418	248	5	0	-	-	28	4	-	96%
- Commodity	OpExp-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		5,171	4,382	5	421	307	23	1	-	-	28	4	-	
(403-350) Transm Land		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-352) Transm Strucutres		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-353) Transm Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-354) Transm Towers & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-355) Transm Poles & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-356) Transm OH Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-357) Transm UG Conduit		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-358) Transm UG Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-359) Transm Roads		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

West Penn Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(403-360) Land		166												DIST_364-368-SEC
- Demand	DIST_364-368-SEC-D	22	13	0	0	7	2	0	-	-	0	0	-	13%
- Customer	DIST_364-368-SEC-C	144	124	0	12	7	0	0	-	-	1	0	-	87%
- Commodity	DIST_364-368-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		166	137	0	13	14	2	0	-	-	1	0	-	
(403-361) Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-362) Station Equip		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-364) Poles		7,771												364S
- Demand	NCP-SEC	1,597	924	3	30	479	148	4	-	-	5	5	-	21%
- Customer	CUS-SEC	6,175	5,298	5	518	308	6	0	-	-	35	5	-	79%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		7,771	6,222	8	548	787	154	5	-	-	39	9	-	
(403-365) OH Conductors		18,864												365S
- Demand	NCP-SEC	392	227	1	7	118	36	1	-	-	1	1	-	2%
- Customer	CUS-SEC	18,472	15,849	15	1,550	922	17	0	-	-	103	14	-	98%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		18,864	16,076	16	1,557	1,040	54	1	-	-	104	15	-	
(403-366) UG Conduit		416												366S
- Demand	NCP-SEC	416	241	1	8	125	38	1	-	-	1	1	-	100%
- Customer	CUS-SEC	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		416	241	1	8	125	38	1	-	-	1	1	-	
(403-367) UG Conductors		5,064												367S
- Demand	NCP-SEC	1,102	638	2	20	331	102	3	-	-	3	3	-	22%
- Customer	CUS-SEC	3,962	3,400	3	332	198	4	0	-	-	22	3	-	78%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		5,064	4,037	5	353	528	106	3	-	-	25	6	-	
(403-368) Line Transformers		12,329												368S
- Demand	NCP-SEC	2,282	1,320	4	42	685	211	6	-	-	7	7	-	19%
- Customer	CUS-SEC	10,047	8,620	8	843	502	9	0	-	-	56	8	-	81%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		12,329	9,941	12	885	1,186	221	6	-	-	63	14	-	
(403-369) Services		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

West Penn Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(403-370) Meters		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-371) Install on Cust Premise		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-372) Leased Property Cust. Prem.		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-373) Streetlight		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-389) Land		3												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	0	0	0	0	0	0	0	-	-	0	0	-	13%
- Customer	DISTPLT-SEC-C	2	2	0	0	0	0	0	-	-	0	0	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3	2	0	0	0	0	0	-	-	0	0	-	
(403-390) Structures		3,939												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	527	305	1	10	158	49	1	-	-	2	2	-	13%
- Customer	DISTPLT-SEC-C	3,412	2,928	3	286	170	3	0	-	-	19	3	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3,939	3,232	4	296	328	52	2	-	-	21	4	-	
(403-391) Office Equipment		1,795												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	240	139	0	4	72	22	1	-	-	1	1	-	13%
- Customer	DISTPLT-SEC-C	1,555	1,334	1	130	78	1	0	-	-	9	1	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,795	1,473	2	135	150	24	1	-	-	9	2	-	
(403-392) Transportation		679												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	91	53	0	2	27	8	0	-	-	0	0	-	13%
- Customer	DISTPLT-SEC-C	588	505	0	49	29	1	0	-	-	3	0	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		679	557	1	51	57	9	0	-	-	4	1	-	
(403-393) Stores Equip		6												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	1	0	0	0	0	0	0	-	-	0	0	-	13%
- Customer	DISTPLT-SEC-C	5	4	0	0	0	0	0	-	-	0	0	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		6	5	0	0	0	0	0	-	-	0	0	-	
(403-394) Tools, Shop & Garage Equip		853												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	114	66	0	2	34	11	0	-	-	0	0	-	13%
- Customer	DISTPLT-SEC-C	739	634	1	62	37	1	0	-	-	4	1	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		853	700	1	64	71	11	0	-	-	4	1	-	

West Penn Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(403-395) Laboratory Equip		8												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	1	1	0	0	0	0	0	-	-	0	0	-	13%
- Customer	DISTPLT-SEC-C	7	6	0	1	0	0	0	-	-	0	0	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		8	6	0	1	1	0	0	-	-	0	0	-	
(403-396) Power Equipment		3												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	0	0	0	0	0	0	0	-	-	0	0	-	13%
- Customer	DISTPLT-SEC-C	2	2	0	0	0	0	0	-	-	0	0	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3	2	0	0	0	0	0	-	-	0	0	-	
(403-397) Communication Equip		2,006												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	268	155	0	5	80	25	1	-	-	1	1	-	13%
- Customer	DISTPLT-SEC-C	1,738	1,491	1	146	87	2	0	-	-	10	1	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,006	1,646	2	151	167	26	1	-	-	10	2	-	
(403-398) Misc. Equip		-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	13%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Amortization and Depletion of Utility Plant		-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	13%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Cost of Removal/Salvage		-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	13%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Average Net Salvage		-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	13%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Depreciation Expense		11,280												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	1,508	872	3	28	452	140	4	-	-	4	4	-	13%
- Customer	DISTPLT-SEC-C	9,772	8,385	8	820	488	9	0	-	-	55	8	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		11,280	9,257	11	848	940	149	4	-	-	59	12	-	
Total Depreciation Expense		70,351												
- Demand		8,756	5,066	15	162	2,626	810	25	-	-	25	25	-	
- Customer		61,595	52,851	52	5,168	3,075	58	0	-	-	344	48	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**70,351**	**57,917**	**67**	**5,331**	**5,701**	**868**	**25**	**-**	**-**	**370**	**73**	**-**	

West Penn Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
Amortization														
Amortization		-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	13%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Removal of Retained Riders		-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	13%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Eliminate Amort per IS		-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	13%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Storm Reserve Amortization		9,221												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	1,233	713	2	23	370	114	3	-	-	4	4	-	13%
- Customer	DISTPLT-SEC-C	7,988	6,854	7	670	399	7	0	-	-	45	6	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		9,221	7,568	9	693	769	122	4	-	-	48	10	-	
Extraordinary Storm Reserve Amort		5,049												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	675	391	1	13	202	62	2	-	-	2	2	-	13%
- Customer	DISTPLT-SEC-C	4,374	3,753	4	367	218	4	0	-	-	24	3	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		5,049	4,144	5	380	421	67	2	-	-	26	5	-	
COVID-19 Reg Asset Amort		2,142												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	286	166	1	5	86	27	1	-	-	1	1	-	13%
- Customer	DISTPLT-SEC-C	1,856	1,592	2	156	93	2	0	-	-	10	1	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,142	1,758	2	161	179	28	1	-	-	11	2	-	
Streetlight Reg Asset Amort		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Verizon Pole Attach Amort		-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	13%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Depreciation and Amortization		86,764												
- Demand		10,950	6,336	19	203	3,284	1,013	31	-	-	32	32	-	
- Customer		75,814	65,050	63	6,361	3,785	71	1	-	-	424	58	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**86,764**	**71,386**	**83**	**6,564**	**7,069**	**1,084**	**31**	**-**	**-**	**456**	**90**	**-**	

West Penn Rate District Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
Taxes Other than Income														
Gross Receipt Taxes		16,356												DISTPLT-SEC
- Demand	Revenues	2,186	1,570	4	76	292	113	60	0	14	22	31	4	13%
- Customer	Revenues	14,170	10,177	27	491	1,891	730	386	1	90	144	203	29	87%
- Commodity	Revenues	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		16,356	11,748	31	566	2,183	843	446	1	104	167	234	33	
Payroll Taxes		1,086												LABOR-SEC
- Demand	LABOR-SEC-D	52	30	0	1	16	5	0	-	-	0	0	-	5%
- Customer	LABOR-SEC-C	1,034	887	1	87	52	1	0	-	-	6	1	-	95%
- Commodity	LABOR-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,086	917	1	88	67	6	0	-	-	6	1	-	
PURTA Taxes		1,114												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	149	86	0	3	45	14	0	-	-	0	0	-	13%
- Customer	DISTPLT-SEC-C	965	828	1	81	48	1	0	-	-	5	1	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,114	914	1	84	93	15	0	-	-	6	1	-	
Real Estate Taxes		120												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	16	9	0	0	5	1	0	-	-	0	0	-	13%
- Customer	DISTPLT-SEC-C	104	90	0	9	5	0	0	-	-	1	0	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		120	99	0	9	10	2	0	-	-	1	0	-	
Sales & Use Taxes		5												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	1	0	0	0	0	0	0	-	-	0	0	-	13%
- Customer	DISTPLT-SEC-C	4	3	0	0	0	0	0	-	-	0	0	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		5	4	0	0	0	0	0	-	-	0	0	-	
Misc. Taxes		-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	13%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj, Payroll Taxes		-												LABOR-SEC
- Demand	LABOR-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	5%
- Customer	LABOR-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	95%
- Commodity	LABOR-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Other Taxes		-												DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	-	-	-	-	13%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	-	-	-	-	87%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Taxes Other than Income		18,680												
- Demand		2,404	1,696	5	80	357	133	60	0	14	23	32	4	
- Customer		16,277	11,985	28	667	1,996	732	386	1	90	156	204	29	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total Taxes Other than Income		18,680	13,681	33	747	2,354	865	446	1	104	179	236	33	
Total Operating Expenses		229,456												
- Demand		18,628	11,084	33	381	5,224	1,634	106	0	14	70	79	4	
- Customer		210,827	178,915	191	16,992	11,709	915	388	1	90	1,244	354	29	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		229,456	189,998	224	17,372	16,933	2,549	494	1	104	1,314	433	33	

West Penn Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
UTILITY PLANT														
Intangible Plant														
(301) Organization		21												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	21	14	0	1	1	0	0	0	0	1	3	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		21	14	0	1	1	0	0	0	0	1	3	0	
(302) Franchises and Consents		-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(303) Intangible Plant		26,499												OpExp-CS
- Demand	OpExp-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	OpExp-CS-C	26,499	21,983	22	1,867	1,488	131	97	2	9	141	757	1	100%
- Commodity	OpExp-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		26,499	21,983	22	1,867	1,488	131	97	2	9	141	757	1	
Total Intangible Plant		26,519												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		26,519	21,996	22	1,869	1,489	131	98	2	9	141	760	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		26,519	21,996	22	1,869	1,489	131	98	2	9	141	760	1	
Distribution Plant														
(350) Transmission Land		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(352) Transmission Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(353) Trans. Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(354) Trans. Towers & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(355) Trans. Poles & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

West Penn Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(356) Trans. OH Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(357) Underground Conduit		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(358) Trans. UG Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(359) Trans. Roads		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(360) Land and Land Rights		122												DIST_364-368-CS
- Demand	DIST_364-368-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DIST_364-368-CS-C	122	-	-	-	-	-	-	-	-	-	122	-	100%
- Commodity	DIST_364-368-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		122	-	-	-	-	-	-	-	-	-	122	-	
(361) Structures and Improvements		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(362) Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(364) Poles, Towers & Fixtures		16,570												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	STLT-Direct	16,570	-	-	-	-	-	-	-	-	-	16,570	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		16,570	-	-	-	-	-	-	-	-	-	16,570	-	
(365) Overhead Conductors & Devices		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

West Penn Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(366) Underground Conduit		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(367) Underground Conductors & Device		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(368) Line Transformers		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(369) Services		149,237												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	CUS-SEC	149,237	128,050	125	12,522	7,450	140	1	-	-	834	115	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		149,237	128,050	125	12,522	7,450	140	1	-	-	834	115	-	
(370) Meters		216,452												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	Meters	216,452	166,080	286	18,852	24,782	2,739	3,437	113	98	-	-	65	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		216,452	166,080	286	18,852	24,782	2,739	3,437	113	98	-	-	65	
(371) Customer Premises		10,039												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	OL-Direct	10,039	-	-	-	-	-	-	-	-	10,039	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		10,039	-	-	-	-	-	-	-	-	10,039	-	-	
(372) Leased Property Cust. Prem.		298												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	OL-Direct	298	-	-	-	-	-	-	-	-	298	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		298	-	-	-	-	-	-	-	-	298	-	-	
(373) Streetlight		54,120												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	STLT-Direct	54,120	-	-	-	-	-	-	-	-	-	54,120	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		54,120	-	-	-	-	-	-	-	-	-	54,120	-	
Total Distribution Plant		446,839												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		446,839	294,130	411	31,374	32,233	2,879	3,438	113	98	11,172	70,927	65	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		446,839	294,130	411	31,374	32,233	2,879	3,438	113	98	11,172	70,927	65	
General Plant														
(389) Land		309												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	309	204	0	22	22	2	2	0	0	8	49	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		309	204	0	22	22	2	2	0	0	8	49	0	
(390) Structures		18,548												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	18,548	12,209	17	1,302	1,338	120	143	5	4	464	2,944	3	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		18,548	12,209	17	1,302	1,338	120	143	5	4	464	2,944	3	

West Penn Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(391) Office Equipment		2,524												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	2,524	1,661	2	177	182	16	19	1	1	63	401	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,524	1,661	2	177	182	16	19	1	1	63	401	0	
(392) Transportation		1,568												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	1,568	1,032	1	110	113	10	12	0	0	39	249	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,568	1,032	1	110	113	10	12	0	0	39	249	0	
(393) Stores Equipment		29												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	29	19	0	2	2	0	0	0	0	1	5	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		29	19	0	2	2	0	0	0	0	1	5	0	
(394) Tools & Garage Equip.		2,675												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	2,675	1,761	2	188	193	17	21	1	1	67	425	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,675	1,761	2	188	193	17	21	1	1	67	425	0	
(395) Laboratory		50												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	50	33	0	4	4	0	0	0	0	1	8	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		50	33	0	4	4	0	0	0	0	1	8	0	
(396) Power Equipment		35												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	35	23	0	2	3	0	0	0	0	1	6	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		35	23	0	2	3	0	0	0	0	1	6	0	
(397) Communication Equipment		5,117												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	5,117	3,368	5	359	369	33	39	1	1	128	812	1	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		5,117	3,368	5	359	369	33	39	1	1	128	812	1	
(398) Misc. Equipment		1												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	1	1	0	0	0	0	0	0	0	0	0	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	1	0	0	0	0	0	0	0	0	0	0	
Total General Plant		30,856												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		30,856	20,311	28	2,167	2,226	199	237	8	7	771	4,898	4	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		30,856	20,311	28	2,167	2,226	199	237	8	7	771	4,898	4	
Total Utility Plant		504,215												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		504,215	336,437	462	35,409	35,948	3,209	3,773	123	114	12,084	76,585	71	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**504,215**	**336,437**	**462**	**35,409**	**35,948**	**3,209**	**3,773**	**123**	**114**	**12,084**	**76,585**	**71**	

West Penn Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
ACCUMULATED DEPRECIATION														
Accumulated Depreciation														
(108-302) Franchise & Consents		-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-303) Intangible Plant		(22,893)												OpExp-CS
- Demand	OpExp-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	OpExp-CS-C	(22,893)	(18,992)	(19)	(1,613)	(1,285)	(113)	(84)	(2)	(8)	(122)	(654)	(1)	100%
- Commodity	OpExp-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(22,893)	(18,992)	(19)	(1,613)	(1,285)	(113)	(84)	(2)	(8)	(122)	(654)	(1)	
(108-350) Transm Land		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-352) Transm Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-353) Transm Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-354) Transm Towers & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-355) Transm Poles & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-356) Transm OH Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-357) Transm Underground Conduit		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-358) Transm UG Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

West Penn Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(108-359) Transm Roads		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-360) Land		(138)												DIST_364-368-CS
- Demand	DIST_364-368-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DIST_364-368-CS-C	(138)	-	-	-	-	-	-	-	-	-	(138)	-	100%
- Commodity	DIST_364-368-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(138)	-	-	-	-	-	-	-	-	-	(138)	-	
(108-361) Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-362) Station Equip		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-364) Poles		(4,320)												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	STLT-Direct	(4,320)	-	-	-	-	-	-	-	-	-	(4,320)	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(4,320)	-	-	-	-	-	-	-	-	-	(4,320)	-	
(108-365) OH Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-366) UG Conduit		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-367) UG Cond & Dev		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-368) Line Transformers		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(108-369) Services		(64,968)												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	CUS-SEC	(64,968)	(55,744)	(54)	(5,451)	(3,243)	(61)	(1)	-	-	(363)	(50)	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(64,968)	(55,744)	(54)	(5,451)	(3,243)	(61)	(1)	-	-	(363)	(50)	-	

West Penn Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(108-370) Meters		(91,102)												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	Meters	(91,102)	(69,901)	(120)	(7,934)	(10,430)	(1,153)	(1,447)	(47)	(41)	-	-	(27)	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(91,102)	(69,901)	(120)	(7,934)	(10,430)	(1,153)	(1,447)	(47)	(41)	-	-	(27)	
(108-371) Install on Cust Premise		(6,460)												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	OL-Direct	(6,460)	-	-	-	-	-	-	-	-	(6,460)	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(6,460)	-	-	-	-	-	-	-	-	(6,460)	-	-	
(108-372) Leased Property Cust. Prem.		(280)												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	OL-Direct	(280)	-	-	-	-	-	-	-	-	(280)	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(280)	-	-	-	-	-	-	-	-	(280)	-	-	
(108-373) Street Lighting		(10,529)												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	STLT-Direct	(10,529)	-	-	-	-	-	-	-	-	-	(10,529)	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(10,529)	-	-	-	-	-	-	-	-	-	(10,529)	-	
(108-389) Land & Land Rights		(19)												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(19)	(13)	(0)	(1)	(1)	(0)	(0)	(0)	(0)	(0)	(3)	(0)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(19)	(13)	(0)	(1)	(1)	(0)	(0)	(0)	(0)	(0)	(3)	(0)	
(108-390) Struct & Impmnts -		(5,765)												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(5,765)	(3,795)	(5)	(405)	(416)	(37)	(44)	(1)	(1)	(144)	(915)	(1)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(5,765)	(3,795)	(5)	(405)	(416)	(37)	(44)	(1)	(1)	(144)	(915)	(1)	
(108-391) Office Furn & Equip		(1,773)												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(1,773)	(1,167)	(2)	(125)	(128)	(11)	(14)	(0)	(0)	(44)	(281)	(0)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(1,773)	(1,167)	(2)	(125)	(128)	(11)	(14)	(0)	(0)	(44)	(281)	(0)	
(108-392) Transportation Equip		(945)												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(945)	(622)	(1)	(66)	(68)	(6)	(7)	(0)	(0)	(24)	(150)	(0)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(945)	(622)	(1)	(66)	(68)	(6)	(7)	(0)	(0)	(24)	(150)	(0)	
(108-393) Stores Equip		(24)												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(24)	(16)	(0)	(2)	(2)	(0)	(0)	(0)	(0)	(1)	(4)	(0)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(24)	(16)	(0)	(2)	(2)	(0)	(0)	(0)	(0)	(1)	(4)	(0)	
(108-394) Tools, Shop & Garage Equip		(1,342)												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(1,342)	(884)	(1)	(94)	(97)	(9)	(10)	(0)	(0)	(34)	(213)	(0)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(1,342)	(884)	(1)	(94)	(97)	(9)	(10)	(0)	(0)	(34)	(213)	(0)	

West Penn Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(108-395) Laboratory Equip		(43)												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(43)	(29)	(0)	(3)	(3)	(0)	(0)	(0)	(0)	(1)	(7)	(0)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(43)	(29)	(0)	(3)	(3)	(0)	(0)	(0)	(0)	(1)	(7)	(0)	
(108-396) Power Operated Equip		(31)												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(31)	(20)	(0)	(2)	(2)	(0)	(0)	(0)	(0)	(1)	(5)	(0)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(31)	(20)	(0)	(2)	(2)	(0)	(0)	(0)	(0)	(1)	(5)	(0)	
(108-397) Communication Equip		(2,648)												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(2,648)	(1,743)	(2)	(186)	(191)	(17)	(20)	(1)	(1)	(66)	(420)	(0)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(2,648)	(1,743)	(2)	(186)	(191)	(17)	(20)	(1)	(1)	(66)	(420)	(0)	
(108-398) MISC Equip		(50)												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(50)	(33)	(0)	(4)	(4)	(0)	(0)	(0)	(0)	(1)	(8)	(0)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(50)	(33)	(0)	(4)	(4)	(0)	(0)	(0)	(0)	(1)	(8)	(0)	
Total Accumulated Depreciation		(213,332)												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		(213,332)	(152,959)	(206)	(15,887)	(15,871)	(1,409)	(1,629)	(52)	(52)	(7,540)	(17,698)	(30)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total Accumulated Depreciation		**(213,332)**	**(152,959)**	**(206)**	**(15,887)**	**(15,871)**	**(1,409)**	**(1,629)**	**(52)**	**(52)**	**(7,540)**	**(17,698)**	**(30)**	
OTHER RATE BASE ITEMS														
Other Rate Base Items														
Material & Supplies		2,738												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	2,738	1,803	3	192	198	18	21	1	1	68	435	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,738	1,803	3	192	198	18	21	1	1	68	435	0	
Cash Working Capital		7,480												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	7,480	4,924	7	525	540	48	58	2	2	187	1,187	1	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		7,480	4,924	7	525	540	48	58	2	2	187	1,187	1	
Deferred Storm Damage		6,654												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	6,654	4,380	6	467	480	43	51	2	1	166	1,056	1	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		6,654	4,380	6	467	480	43	51	2	1	166	1,056	1	

West Penn Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
Customer Deposits		(31,164)												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	Deposits	(31,164)	(14,442)	(38)	(1,855)	(11,712)	(2,104)	(1,004)	-	-	(4)	(5)	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(31,164)	(14,442)	(38)	(1,855)	(11,712)	(2,104)	(1,004)	-	-	(4)	(5)	-	
Customer Advances		(557)												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	CUS-RES	(557)	(556)	(1)	-	-	-	-	-	-	-	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(557)	(556)	(1)	-	-	-	-	-	-	-	-	-	
ADIT		(66,089)												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(66,089)	(43,503)	(61)	(4,640)	(4,767)	(426)	(509)	(17)	(14)	(1,652)	(10,490)	(10)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(66,089)	(43,503)	(61)	(4,640)	(4,767)	(426)	(509)	(17)	(14)	(1,652)	(10,490)	(10)	
Capitalized Pension and OPEB		(529)												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	(529)	(348)	(0)	(37)	(38)	(3)	(4)	(0)	(0)	(13)	(84)	(0)	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		(529)	(348)	(0)	(37)	(38)	(3)	(4)	(0)	(0)	(13)	(84)	(0)	
Total Other Rate Base Items		(81,466)												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		(81,466)	(47,743)	(84)	(5,348)	(15,300)	(2,425)	(1,386)	(13)	(11)	(1,248)	(7,901)	(7)	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		(81,466)	(47,743)	(84)	(5,348)	(15,300)	(2,425)	(1,386)	(13)	(11)	(1,248)	(7,901)	(7)	
Total Rate Base		**209,416**												
- Demand		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	
- Customer		**209,416**	**135,735**	**172**	**14,175**	**4,776**	**(624)**	**758**	**58**	**51**	**3,296**	**50,986**	**33**	
- Commodity		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	
Total		**209,416**	**135,735**	**172**	**14,175**	**4,776**	**(624)**	**758**	**58**	**51**	**3,296**	**50,986**	**33**	

West Penn Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
OPERATIONS & MAINTENANCE EXPENSES														
Transmission Expenses														
Operations Expenses														
(560) Operating Supervision & Engineering		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(561) Load Dispatch		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(562) Station Expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(563) Overhead Line Expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(565) Transmission of Electricity by Others		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(566) Miscellaneous transmission expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Trans. Operations Expenses		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Maintenance Expense														
(568) Maintenance Supervision and Engineering		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(569) Maintenance of Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(570) Maintenance of Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

West Penn Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(571) Maintenance of Overhead Lines		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(572) Maintenance of miscellaneous distribution plant		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Trans. Maintenance Expenses		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Transmission Expenses		-												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	

West Penn Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
Distribution Expenses														
Operations Expenses														
(580) Operation Supervision & Engineering		374												DistOpExp-CS
- Demand	DistOpExp-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DistOpExp-CS-C	374	287	0	33	43	5	6	0	0	-	-	0	100%
- Commodity	DistOpExp-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		374	287	0	33	43	5	6	0	0	-	-	0	
(581) Load Dispatching		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(582) Station Expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(583) Overhead line expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(584) Underground line expenses		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(586) Meter expenses		1,165												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	Meters	1,165	894	2	101	133	15	19	1	1	-	-	0	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,165	894	2	101	133	15	19	1	1	-	-	0	
(588) Miscellaneous distribution expenses		1,487												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	1,487	979	1	104	107	10	11	0	0	37	236	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,487	979	1	104	107	10	11	0	0	37	236	0	

West Penn Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(589) Rents		-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Dist. Operations Expenses		3,026												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		3,026	2,160	3	238	284	29	36	1	1	37	236	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		3,026	2,160	3	238	284	29	36	1	1	37	236	1	
Maintenance Expense														
(590) Maintenance Supervision and Engineering		14												DistMtExp-CS
- Demand	DistMtExp-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DistMtExp-CS-C	14	9	0	1	1	0	0	0	0	-	3	0	100%
- Commodity	DistMtExp-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		14	9	0	1	1	0	0	0	0	-	3	0	
(591) Maintenance of Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(592) Maintenance of Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(593) Maintenance of Overhead Lines		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(594) Maintenance of underground lines		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(595) Maintenance of line transformers		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(596) Maintenance of street lighting and signal systems		656												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	STLT-Direct	656	-	-	-	-	-	-	-	-	-	656	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		656	-	-	-	-	-	-	-	-	-	656	-	

West Penn Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(597) Maintenance of meters		2,492												CUS
- Demand	Meters	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer		2,492	1,912	3	217	285	32	40	1	1	-	-	1	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,492	1,912	3	217	285	32	40	1	1	-	-	1	
(598) Maintenance of miscellaneous distribution plant		182												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	182	120	0	13	13	1	1	0	0	5	29	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		182	120	0	13	13	1	1	0	0	5	29	0	
Total Dist. Maintenance Expenses		3,344												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		3,344	2,041	3	231	300	33	41	1	1	5	688	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		3,344	2,041	3	231	300	33	41	1	1	5	688	1	
Total Distribution Expenses		6,371												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		6,371	4,201	7	469	583	62	77	3	2	42	924	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		6,371	4,201	7	469	583	62	77	3	2	42	924	1	
Customer Accounts														
(901) Supervision		34												CUS
- Demand	CUSTACCLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	CUSTACCLAB-CS-C	34	30	0	3	2	0	0	0	0	0	0	0	100%
- Commodity	CUSTACCLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		34	30	0	3	2	0	0	0	0	0	0	0	
(902) Meter Reading Expenses		1,021												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	MR-Exp	1,021	875	1	86	51	1	0	0	0	6	1	0	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,021	875	1	86	51	1	0	0	0	6	1	0	
(903) Collections & Records		10,792												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	ACC903	10,792	9,484	8	770	460	11	2	0	0	51	7	0	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		10,792	9,484	8	770	460	11	2	0	0	51	7	0	
(904) Uncollectables		5,265												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	Uncollectibles	5,265	4,842	3	52	202	78	41	0	10	15	22	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		5,265	4,842	3	52	202	78	41	0	10	15	22	-	

West Penn Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(905) Misc. Customer Accounts		461												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	CUS-TOT	461	395	0	39	23	1	0	0	0	3	0	0	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		461	395	0	39	23	1	0	0	0	3	0	0	
Total Customer Accounts and Services		17,574												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		17,574	15,626	12	950	738	91	44	0	10	74	30	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		17,574	15,626	12	950	738	91	44	0	10	74	30	0	
Customer Information														
(907) Supervision		-												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	CUS-TOT	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(908) Customer Information		4,186												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	ACC908	4,186	3,320	5	509	304	7	2	0	0	33	5	0	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		4,186	3,320	5	509	304	7	2	0	0	33	5	0	
(909) Advertising		41												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	CUS-SEC	41	35	0	3	2	0	0	-	-	0	0	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		41	35	0	3	2	0	0	-	-	0	0	-	
(910) Misc. Expense		5,441												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	ACC910	5,441	4,700	4	436	260	6	1	0	0	29	4	0	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		5,441	4,700	4	436	260	6	1	0	0	29	4	0	
Total Customer Information		9,668												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		9,668	8,056	10	949	567	14	3	0	0	62	9	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		9,668	8,056	10	949	567	14	3	0	0	62	9	0	
Sales														
(911) Sales Supervision		79												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	CUS-TOT	79	68	0	7	4	0	0	0	0	0	0	0	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		79	68	0	7	4	0	0	0	0	0	0	0	
(913) Advertising Expense		-												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	CUS-TOT	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Sales		79												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		79	68	0	7	4	0	0	0	0	0	0	0	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		79	68	0	7	4	0	0	0	0	0	0	0	

West Penn Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
Administrative & General Expense														
(920) Administrative and General Salaries		470												NONAGLAB-CS
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-C	470	373	0	36	29	2	2	0	0	3	25	0	100%
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		470	373	0	36	29	2	2	0	0	3	25	0	
(921 Office Supplies		972												NONAGLAB-CS
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-C	972	772	1	74	61	4	4	0	0	5	51	0	100%
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		972	772	1	74	61	4	4	0	0	5	51	0	
(922) Admin Expenses		-												NONAGLAB-CS
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(923) Outside Services		7,220												NONAGLAB-CS
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-C	7,220	5,733	6	549	450	30	32	1	1	39	377	1	100%
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		7,220	5,733	6	549	450	30	32	1	1	39	377	1	
(924) Property Insurance		29												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	29	19	0	2	2	0	0	0	0	1	5	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		29	19	0	2	2	0	0	0	0	1	5	0	
(925) Injury and Damages		286												DISTLAB-CS
- Demand	DISTLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTLAB-CS-C	286	188	0	21	26	3	3	0	0	2	42	0	100%
- Commodity	DISTLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		286	188	0	21	26	3	3	0	0	2	42	0	
(926) Pension and Benefits		216												NONAGLAB-CS
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-C	216	171	0	16	13	1	1	0	0	1	11	0	100%
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		216	171	0	16	13	1	1	0	0	1	11	0	
(928) Regulatory Commission Expense		454												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	454	299	0	32	33	3	3	0	0	11	72	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		454	299	0	32	33	3	3	0	0	11	72	0	
(930.1) General Advertising		6												NONAGLAB-CS
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-C	6	4	0	0	0	0	0	0	0	0	0	0	100%
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		6	4	0	0	0	0	0	0	0	0	0	0	
(903.2) Misc. Expense		123												NONAGLAB-CS
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-C	123	98	0	9	8	1	1	0	0	1	6	0	100%
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		123	98	0	9	8	1	1	0	0	1	6	0	

West Penn Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(931) Misc. Rent		275												NONAGLAB-CS
- Demand	NONAGLAB-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	NONAGLAB-CS-C	275	219	0	21	17	1	1	0	0	1	14	0	100%
- Commodity	NONAGLAB-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		275	219	0	21	17	1	1	0	0	1	14	0	
(935) Maint. Of General Plant		322												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	322	212	0	23	23	2	2	0	0	8	51	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		322	212	0	23	23	2	2	0	0	8	51	0	
(9XX) Open		-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total A&G Expense		10,373												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		10,373	8,089	9	784	663	47	51	2	1	72	654	1	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		10,373	8,089	9	784	663	47	51	2	1	72	654	1	
Total O&M Expenses		44,065												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		44,065	36,039	38	3,158	2,555	213	175	4	13	251	1,617	2	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**44,065**	**36,039**	**38**	**3,158**	**2,555**	**213**	**175**	**4**	**13**	**251**	**1,617**	**2**	

West Penn Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
DEPRECIATION EXPENSE														
Depreciation Expense														
(403-303) Intangible		1,048												OpExp-CS
- Demand	OpExp-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	OpExp-CS-C	1,048	870	1	74	59	5	4	0	0	6	30	0	100%
- Commodity	OpExp-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,048	870	1	74	59	5	4	0	0	6	30	0	
(403-350) Transm Land		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-352) Transm Strucutres		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-353) Transm Station Equipment		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-354) Transm Towers & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-355) Transm Poles & Fixtures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-356) Transm OH Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-357) Transm UG Conduit		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-358) Transm UG Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-359) Transm Roads		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	

West Penn Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(403-360) Land		1												DIST_364-368-CS
- Demand	DIST_364-368-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DIST_364-368-CS-C	1	-	-	-	-	-	-	-	-	-	1	-	100%
- Commodity	DIST_364-368-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	-	-	-	-	-	-	-	-	-	1	-	
(403-361) Structures		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-362) Station Equip		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-364) Poles		271												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	STLT-Direct	271	-	-	-	-	-	-	-	-	-	271	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		271	-	-	-	-	-	-	-	-	-	271	-	
(403-365) OH Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-366) UG Conduit		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-367) UG Conductors		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-368) Line Transformers		-												N/A
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-	-	-	
(403-369) Services		2,605												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	CUS-SEC	2,605	2,235	2	219	130	2	0	-	-	15	2	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,605	2,235	2	219	130	2	0	-	-	15	2	-	

West Penn Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(403-370) Meters		16,083												CUS
- Demand	Meters	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer		16,083	12,341	21	1,401	1,841	204	255	8	7	-	-	5	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		16,083	12,341	21	1,401	1,841	204	255	8	7	-	-	5	
(403-371) Install on Cust Premise		208												CUS
- Demand	OL-Direct	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer		208	-	-	-	-	-	-	-	-	208	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		208	-	-	-	-	-	-	-	-	208	-	-	
(403-372) Leased Property Cust. Prem.		2												CUS
- Demand	OL-Direct	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer		2	-	-	-	-	-	-	-	-	2	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2	-	-	-	-	-	-	-	-	2	-	-	
(403-373) Streetlight		3,485												CUS
- Demand	STLT-Direct	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer		3,485	-	-	-	-	-	-	-	-	-	3,485	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3,485	-	-	-	-	-	-	-	-	-	3,485	-	
(403-389) Land		1												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	1	0	0	0	0	0	0	0	0	0	0	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	0	0	0	0	0	0	0	0	0	0	0	
(403-390) Structures		798												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	798	526	1	56	58	5	6	0	0	20	127	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		798	526	1	56	58	5	6	0	0	20	127	0	
(403-391) Office Equipment		364												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	364	240	0	26	26	2	3	0	0	9	58	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		364	240	0	26	26	2	3	0	0	9	58	0	
(403-392) Transportation		138												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	138	91	0	10	10	1	1	0	0	3	22	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		138	91	0	10	10	1	1	0	0	3	22	0	
(403-393) Stores Equip		1												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	1	1	0	0	0	0	0	0	0	0	0	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	1	0	0	0	0	0	0	0	0	0	0	
(403-394) Tools, Shop & Garage Equip		173												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	173	114	0	12	12	1	1	0	0	4	27	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		173	114	0	12	12	1	1	0	0	4	27	0	

West Penn Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
(403-395) Laboratory Equip		2												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	2	1	0	0	0	0	0	0	0	0	0	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2	1	0	0	0	0	0	0	0	0	0	0	
(403-396) Power Equipment		1												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	1	0	0	0	0	0	0	0	0	0	0	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	0	0	0	0	0	0	0	0	0	0	0	
(403-397) Communication Equip		407												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	407	268	0	29	29	3	3	0	0	10	65	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		407	268	0	29	29	3	3	0	0	10	65	0	
(403-398) Misc. Equip		-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Amortization and Depletion of Utility Plant		-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Cost of Removal/Salvage		-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Average Net Salvage		-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj - Depreciation Expense		2,287												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	2,287	1,505	2	161	165	15	18	1	1	57	363	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,287	1,505	2	161	165	15	18	1	1	57	363	0	
Total Depreciation Expense		27,873												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		27,873	18,190	28	1,986	2,331	238	291	10	9	335	4,451	5	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**27,873**	**18,190**	**28**	**1,986**	**2,331**	**238**	**291**	**10**	**9**	**335**	**4,451**	**5**	

West Penn Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
Amortization														
Amortization		-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Removal of Retained Riders		-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Eliminate Amort per IS		-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Storm Reserve Amortization		1,869												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	1,869	1,230	2	131	135	12	14	0	0	47	297	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,869	1,230	2	131	135	12	14	0	0	47	297	0	
Extraordinary Storm Reserve Amort		1,024												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	1,024	674	1	72	74	7	8	0	0	26	162	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1,024	674	1	72	74	7	8	0	0	26	162	0	
COVID-19 Reg Asset Amort		434												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	434	286	0	30	31	3	3	0	0	11	69	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		434	286	0	30	31	3	3	0	0	11	69	0	
Streetlight Reg Asset Amort		2,907												CUS
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	STLT-Direct	2,907	-	-	-	-	-	-	-	-	-	2,907	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		2,907	-	-	-	-	-	-	-	-	-	2,907	-	
Verizon Pole Attach Amort		-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Depreciation and Amortization		34,108												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		34,108	20,380	31	2,220	2,571	259	317	10	9	418	7,886	6	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total		**34,108**	**20,380**	**31**	**2,220**	**2,571**	**259**	**317**	**10**	**9**	**418**	**7,886**	**6**	

West Penn Rate District Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU	Classification Factor
Taxes Other than Income														
Gross Receipt Taxes		3,316												DISTPLT-CS
- Demand	Revenues	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	Revenues	3,316	2,381	6	115	443	171	90	0	21	34	47	7	100%
- Commodity	Revenues	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		3,316	2,381	6	115	443	171	90	0	21	34	47	7	
Payroll Taxes		421												LABOR-CS
- Demand	LABOR-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	LABOR-CS-C	421	334	0	32	26	2	2	0	0	2	22	0	100%
- Commodity	LABOR-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		421	334	0	32	26	2	2	0	0	2	22	0	
PURTA Taxes		226												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	226	149	0	16	16	1	2	0	0	6	36	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		226	149	0	16	16	1	2	0	0	6	36	0	
Real Estate Taxes		24												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	24	16	0	2	2	0	0	0	0	1	4	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		24	16	0	2	2	0	0	0	0	1	4	0	
Sales & Use Taxes		1												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	1	1	0	0	0	0	0	0	0	0	0	0	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		1	1	0	0	0	0	0	0	0	0	0	0	
Misc. Taxes		-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
IS Adj, Payroll Taxes		-												LABOR-CS
- Demand	LABOR-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	LABOR-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	LABOR-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Other Taxes		-												DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	-	-	-	-	0%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	-	-	-	-	100%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-	-	-	
Total Taxes Other than Income		3,988												
- Demand		-	-	-	-	-	-	-	-	-	-	-	-	
- Customer		3,988	2,881	7	164	487	174	94	0	21	42	110	7	
- Commodity		-	-	-	-	-	-	-	-	-	-	-	-	
Total Taxes Other than Income		3,988	2,881	7	164	487	174	94	0	21	42	110	7	
Total Operating Expenses		**82,161**												
- Demand		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	
- Customer		**82,161**	**59,299**	**76**	**5,542**	**5,613**	**647**	**586**	**15**	**44**	**712**	**9,612**	**15**	
- Commodity		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	
Total		**82,161**	**59,299**	**76**	**5,542**	**5,613**	**647**	**586**	**15**	**44**	**712**	**9,612**	**15**	

West Penn Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
UTILITY PLANT				
Intangible Plant				
(301) Organization				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(302) Franchises and Consents				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(303) Intangible Plant				
- Demand	OpExp-SUB-D	OpExp-PRI-D	OpExp-SEC-D	OpExp-CS-D
- Customer	OpExp-SUB-C	OpExp-PRI-C	OpExp-SEC-C	OpExp-CS-C
- Commodity	OpExp-SUB-E	OpExp-PRI-E	OpExp-SEC-E	OpExp-CS-E
Total				
Distribution Plant				
(350) Transmission Land				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(352) Transmission Structures				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(353) Trans. Station Equipment				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(354) Trans. Towers & Fixtures				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(355) Trans. Poles & Fixtures				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(356) Trans. OH Conductors				
- Demand	NCP			
- Customer				
- Commodity				
Total				

West Penn Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
(357) Underground Conduit				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(358) Trans. UG Conductors				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(359) Trans. Roads				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(360) Land and Land Rights				
- Demand	DIST_364-368-SUB-D	DIST_364-368-PRI-D	DIST_364-368-SEC-D	DIST_364-368-CS-D
- Customer	DIST_364-368-SUB-C	DIST_364-368-PRI-C	DIST_364-368-SEC-C	DIST_364-368-CS-C
- Commodity	DIST_364-368-SUB-E	DIST_364-368-PRI-E	DIST_364-368-SEC-E	DIST_364-368-CS-E
Total				
(361) Structures and Improvements				
- Demand	NCP	NCP		
- Customer				
- Commodity				
Total				
(362) Station Equipment				
- Demand	NCP	NCP		
- Customer				
- Commodity				
Total				
(364) Poles, Towers & Fixtures				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	STLT-Direct
- Commodity				
Total				
(365) Overhead Conductors & Devices				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				
(366) Underground Conduit				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				

West Penn Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
(367) Underground Conductors & Device				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				
(368) Line Transformers				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				
(369) Services				
- Demand				
- Customer				CUS-SEC
- Commodity				
Total				
(370) Meters				
- Demand				
- Customer				Meters
- Commodity				
Total				
(371) Customer Premises				
- Demand				
- Customer				OL-Direct
- Commodity				
Total				
(372) Leased Property Cust. Prem.				
- Demand				
- Customer				OL-Direct
- Commodity				
Total				
(373) Streetlight				
- Demand				
- Customer				STLT-Direct
- Commodity				
Total				
General Plant				
(389) Land				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(390) Structures				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(391) Office Equipment				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(392) Transportation				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				

West Penn Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
(393) Stores Equipment				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(394) Tools & Garage Equip.				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(395) Laboratory				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(396) Power Equipment				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(397) Communication Equipment				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(398) Misc. Equipment				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
ACCUMULATED DEPRECIATION				
Accumulated Depreciation				
(108-302) Franchise & Consents				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(108-303) Intangible Plant				
- Demand	OpExp-SUB-D	OpExp-PRI-D	OpExp-SEC-D	OpExp-CS-D
- Customer	OpExp-SUB-C	OpExp-PRI-C	OpExp-SEC-C	OpExp-CS-C
- Commodity	OpExp-SUB-E	OpExp-PRI-E	OpExp-SEC-E	OpExp-CS-E
Total				
(108-350) Transm Land				
- Demand	NCP	-	-	-
- Customer	-	-	-	-
- Commodity	-	-	-	-
Total				

West Penn Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
(108-352) Transm Structures				
- Demand	NCP	-	-	-
- Customer	-	-	-	-
- Commodity	-	-	-	-
Total				
(108-353) Transm Station Equipment				
- Demand	NCP	-	-	-
- Customer	-	-	-	-
- Commodity	-	-	-	-
Total				
(108-354) Transm Towers & Fixtures				
- Demand	NCP	-	-	-
- Customer	-	-	-	-
- Commodity	-	-	-	-
Total				
(108-355) Transm Poles & Fixtures				
- Demand	NCP	-	-	-
- Customer	-	-	-	-
- Commodity	-	-	-	-
Total				
(108-356) Transm OH Conductors				
- Demand	NCP	-	-	-
- Customer	-	-	-	-
- Commodity	-	-	-	-
Total				
(108-357) Transm Underground Conduit				
- Demand	NCP	-	-	-
- Customer	-	-	-	-
- Commodity	-	-	-	-
Total				
(108-358) Transm UG Conductors				
- Demand	NCP	-	-	-
- Customer	-	-	-	-
- Commodity	-	-	-	-
Total				
(108-359) Transm Roads				
- Demand	NCP	-	-	-
- Customer	-	-	-	-
- Commodity	-	-	-	-
Total				
(108-360) Land				
- Demand	DIST_364-368-SUB-D	DIST_364-368-PRI-D	DIST_364-368-SEC-D	DIST_364-368-CS-D
- Customer	DIST_364-368-SUB-C	DIST_364-368-PRI-C	DIST_364-368-SEC-C	DIST_364-368-CS-C
- Commodity	DIST_364-368-SUB-E	DIST_364-368-PRI-E	DIST_364-368-SEC-E	DIST_364-368-CS-E
Total				
(108-361) Structures				
- Demand	NCP	NCP		
- Customer	-			
- Commodity	-			
Total				
(108-362) Station Equip				
- Demand	NCP	NCP		
- Customer	-			
- Commodity	-			
Total				
(108-364) Poles				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer	-	CUS-PRI	CUS-SEC	STLT-Direct
- Commodity	-			
Total				
(108-365) OH Conductors				
- Demand	NCP	NCP-PRI	NCP-SEC	-
- Customer	-	CUS-PRI	CUS-SEC	-
- Commodity	-	-	-	-

West Penn Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
Total				
(108-366) UG Conduit				
- Demand	NCP	NCP-PRI	NCP-SEC	-
- Customer	-	CUS-PRI	CUS-SEC	-
- Commodity	-	-	-	-
Total				
(108-367) UG Cond & Dev				
- Demand	NCP	NCP-PRI	NCP-SEC	-
- Customer	-	CUS-PRI	CUS-SEC	-
- Commodity	-	-	-	-
Total				
(108-368) Line Transformers				
- Demand	NCP	NCP-PRI	NCP-SEC	-
- Customer	-	CUS-PRI	CUS-SEC	-
- Commodity	-	-	-	-
Total				
(108-369) Services				
- Demand				-
- Customer				CUS-SEC
- Commodity				-
Total				
(108-370) Meters				
- Demand				-
- Customer				Meters
- Commodity				-
Total				
(108-371) Install on Cust Premise				
- Demand				-
- Customer				OL-Direct
- Commodity				-
Total				
(108-372) Leased Property Cust. Prem.				
- Demand				-
- Customer				OL-Direct
- Commodity				-
Total				
(108-373) Street Lighting				
- Demand				-
- Customer				STLT-Direct
- Commodity				-
Total				

West Penn Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
(108-389) Land & Land Rights				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(108-390) Struct & Impmnts -				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(108-391) Office Furn & Equip				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(108-392) Transportation Equip				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(108-393) Stores Equip				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(108-394) Tools, Shop & Garage Equip				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(108-395) Laboratory Equip				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(108-396) Power Operated Equip				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(108-397) Communication Equip				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(108-398) MISC Equip				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				

West Penn Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
OTHER RATE BASE ITEMS				
Other Rate Base Items				
Material & Supplies				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Cash Working Capital				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Deferred Storm Damage				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Customer Deposits				
- Demand				
- Customer				Deposits
- Commodity				
Total				
Customer Advances				
- Demand				
- Customer				CUS-RES
- Commodity				
Total				
ADIT				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Capitalized Pension and OPEB				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				

West Penn Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
OPERATIONS & MAINTENANCE EXPENSES				
Transmission Expenses				
Operations Expenses				
(560) Operating Supervision & Engineering				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(561) Load Dispatch				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(562) Station Expenses				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(563) Overhead Line Expenses				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(565) Transmission of Electricity by Others				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(566) Miscellaneous transmission expenses				
- Demand	NCP			
- Customer				
- Commodity				
Total				

West Penn Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
Maintenance Expense				
(568) Maintenance Supervision and Engineering				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(569) Maintenance of Structures				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(570) Maintenance of Station Equipment				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(571) Maintenance of Overhead Lines				
- Demand	NCP			
- Customer				
- Commodity				
Total				
(572) Maintenance of miscellaneous distribution plant				
- Demand	NCP			
- Customer				
- Commodity				
Total				
Distribution Expenses				
Operations Expenses				
(580) Operation Supervision & Engineering				
- Demand	DistOpExp-SUB-D	DistOpExp-PRI-D	DistOpExp-SEC-D	DistOpExp-CS-D
- Customer	DistOpExp-SUB-C	DistOpExp-PRI-C	DistOpExp-SEC-C	DistOpExp-CS-C
- Commodity	DistOpExp-SUB-E	DistOpExp-PRI-E	DistOpExp-SEC-E	DistOpExp-CS-E
Total				
(581) Load Dispatching				
- Demand	NCP	NCP		
- Customer				
- Commodity				
Total				
(582) Station Expenses				
- Demand	NCP	NCP		
- Customer				
- Commodity				
Total				
(583) Overhead line expenses				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				
(584) Underground line expenses				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				

West Penn Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
(586) Meter expenses				
- Demand				
- Customer				Meters
- Commodity				
Total				
(588) Miscellaneous distribution expenses				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(589) Rents				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Maintenance Expense				
(590) Maintenance Supervision and Engineering				
- Demand	DistMtExp-SUB-D	DistMtExp-PRI-D	DistMtExp-SEC-D	DistMtExp-CS-D
- Customer	DistMtExp-SUB-C	DistMtExp-PRI-C	DistMtExp-SEC-C	DistMtExp-CS-C
- Commodity	DistMtExp-SUB-E	DistMtExp-PRI-E	DistMtExp-SEC-E	DistMtExp-CS-E
Total				
(591) Maintenance of Structures				
- Demand	NCP	NCP		
- Customer				
- Commodity				
Total				

West Penn Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
(592) Maintenance of Station Equipment				
- Demand	NCP	NCP		
- Customer				
- Commodity				
Total				
(593) Maintenance of Overhead Lines				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				
(594) Maintenance of underground lines				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				
(595) Maintenance of line transformers				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				
(596) Maintenance of street lighting and signal systems				
- Demand				
- Customer				STLT-Direct
- Commodity				
Total				
(597) Maintenance of meters				
- Demand				
- Customer				Meters
- Commodity				
Total				
(598) Maintenance of miscellaneous distribution plant				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				

West Penn Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
Customer Accounts				
(901) Supervision				
- Demand				CUSTACCLAB-CS-D
- Customer				CUSTACCLAB-CS-C
- Commodity				CUSTACCLAB-CS-E
Total				
(902) Meter Reading Expenses				
- Demand				
- Customer				MR-Exp
- Commodity				
Total				
(903) Collections & Records				
- Demand				
- Customer				ACC903
- Commodity				
Total				
(904) Uncollectables				
- Demand				
- Customer				Uncollectibles
- Commodity				
Total				
(905) Misc. Customer Accounts				
- Demand				
- Customer				CUS-TOT
- Commodity				
Total				
Customer Information				
(907) Supervision				
- Demand				
- Customer				CUS-TOT
- Commodity				
Total				
(908) Customer Information				
- Demand				
- Customer				ACC908
- Commodity				
Total				
(909) Advertising				
- Demand				
- Customer				CUS-SEC
- Commodity				
Total				
(910) Misc. Expense				
- Demand				
- Customer				ACC910
- Commodity				
Total				

West Penn Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
Sales				
(911) Sales Supervision				
- Demand				
- Customer				CUS-TOT
- Commodity				
Total				
(913) Advertising Expense				
- Demand				
- Customer				CUS-TOT
- Commodity				
Total				
Administrative & General Expense				
(920) Administrative and General Salaries				
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E
Total				
(921 Office Supplies				
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E
Total				
(922) Admin Expenses				
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E
Total				
(923) Outside Services				
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E
Total				
(924) Property Insurance				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				

West Penn Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
(925) Injury and Damages				
- Demand	DISTLAB-SUB-D	DISTLAB-PRI-D	DISTLAB-SEC-D	DISTLAB-CS-D
- Customer	DISTLAB-SUB-C	DISTLAB-PRI-C	DISTLAB-SEC-C	DISTLAB-CS-C
- Commodity	DISTLAB-SUB-E	DISTLAB-PRI-E	DISTLAB-SEC-E	DISTLAB-CS-E
Total				
(926) Pension and Benefits				
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E
Total				
(928) Regulatory Commission Expense				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(930.1) General Advertising				
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E
Total				
(903.2) Misc. Expense				
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E
Total				
(931) Misc. Rent				
- Demand	NONAGLAB-SUB-D	NONAGLAB-PRI-D	NONAGLAB-SEC-D	NONAGLAB-CS-D
- Customer	NONAGLAB-SUB-C	NONAGLAB-PRI-C	NONAGLAB-SEC-C	NONAGLAB-CS-C
- Commodity	NONAGLAB-SUB-E	NONAGLAB-PRI-E	NONAGLAB-SEC-E	NONAGLAB-CS-E
Total				
(935) Maint. Of General Plant				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(9XX) Open				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
DEPRECIATION EXPENSE				
Depreciation Expense				
(403-303) Intangible				
- Demand	OpExp-SUB-D	OpExp-PRI-D	OpExp-SEC-D	OpExp-CS-D
- Customer	OpExp-SUB-C	OpExp-PRI-C	OpExp-SEC-C	OpExp-CS-C
- Commodity	OpExp-SUB-E	OpExp-PRI-E	OpExp-SEC-E	OpExp-CS-E
Total				
(403-350) Transm Land				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
Total				

West Penn Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
(403-352) Transm Strucutres				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
Total				
(403-353) Transm Station Equipment				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
Total				
(403-354) Transm Towers & Fixtures				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
Total				
(403-355) Transm Poles & Fixtures				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
Total				
(403-356) Transm OH Conductors				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
Total				
(403-357) Transm UG Conduit				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
Total				
(403-358) Transm UG Conductors				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
Total				
(403-359) Transm Roads				
- Demand	NCP	-	-	-
- Customer				
- Commodity				
Total				
(403-360) Land				
- Demand	DIST_364-368-SUB-D	DIST_364-368-PRI-D	DIST_364-368-SEC-D	DIST_364-368-CS-D
- Customer	DIST_364-368-SUB-C	DIST_364-368-PRI-C	DIST_364-368-SEC-C	DIST_364-368-CS-C
- Commodity	DIST_364-368-SUB-E	DIST_364-368-PRI-E	DIST_364-368-SEC-E	DIST_364-368-CS-E
Total				
(403-361) Structures				
- Demand	NCP	NCP		
- Customer				
- Commodity				
Total				

West Penn Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
(403-362) Station Equip				
- Demand	NCP	NCP		
- Customer				
- Commodity				
Total				
(403-364) Poles				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	STLT-Direct
- Commodity				
Total				
(403-365) OH Conductors				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				
(403-366) UG Conduit				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				

West Penn Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
(403-367) UG Conductors				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				
(403-368) Line Transformers				
- Demand	NCP	NCP-PRI	NCP-SEC	
- Customer		CUS-PRI	CUS-SEC	
- Commodity				
Total				
(403-369) Services				
- Demand				
- Customer				CUS-SEC
- Commodity				
Total				
(403-370) Meters				
- Demand				
- Customer				Meters
- Commodity				
Total				
(403-371) Install on Cust Premise				
- Demand				
- Customer				OL-Direct
- Commodity				
Total				
(403-372) Leased Property Cust. Prem.				
- Demand				
- Customer				OL-Direct
- Commodity				
Total				
(403-373) Streetlight				
- Demand				
- Customer				STLT-Direct
- Commodity				
Total				
(403-389) Land				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(403-390) Structures				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(403-391) Office Equipment				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(403-392) Transportation				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				

West Penn Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
(403-393) Stores Equip				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(403-394) Tools, Shop & Garage Equip				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(403-395) Laboratory Equip				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(403-396) Power Equipment				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(403-397) Communication Equip				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
(403-398) Misc. Equip				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Amortization and Depletion of Utility Plant				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
IS Adj - Cost of Removal/Salvage				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
IS Adj - Average Net Salvage				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
IS Adj - Depreciation Expense				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				

West Penn Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
Amortization				
Amortization	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Demand	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Customer	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
- Commodity				
Total				
Removal of Retained Riders				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Eliminate Amort per IS				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Storm Reserve Amortization				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Extraordinary Storm Reserve Amort				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
COVID-19 Reg Asset Amort				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Streetlight Reg Asset Amort				
- Demand				
- Customer				STLT-Direct
- Commodity				
Total				
Verizon Pole Attach Amort				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				

West Penn Rate District Allocation to Customer Classes ALLOCATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
TAXES				
Taxes Other than Income				
Gross Receipt Taxes				
- Demand	Revenues	Revenues	Revenues	Revenues
- Customer	Revenues	Revenues	Revenues	Revenues
- Commodity	Revenues	Revenues	Revenues	Revenues
Total				
Payroll Taxes				
- Demand	LABOR-SUB-D	LABOR-PRI-D	LABOR-SEC-D	LABOR-CS-D
- Customer	LABOR-SUB-C	LABOR-PRI-C	LABOR-SEC-C	LABOR-CS-C
- Commodity	LABOR-SUB-E	LABOR-PRI-E	LABOR-SEC-E	LABOR-CS-E
Total				
PURTA Taxes				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Real Estate Taxes				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Sales & Use Taxes				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
Misc. Taxes				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				
IS Adj, Payroll Taxes				
- Demand	LABOR-SUB-D	LABOR-PRI-D	LABOR-SEC-D	LABOR-CS-D
- Customer	LABOR-SUB-C	LABOR-PRI-C	LABOR-SEC-C	LABOR-CS-C
- Commodity	LABOR-SUB-E	LABOR-PRI-E	LABOR-SEC-E	LABOR-CS-E
Total				
Other Taxes				
- Demand	DISTPLT-SUB-D	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-SUB-C	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-SUB-E	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total				

West Penn Rate District Allocation to Customer Classes CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
UTILITY PLANT				
Total Intangible Plant				
(301) Organization	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(302) Franchises and Consents	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(303) Intangible Plant	OpExp-SUB	OpExp-PRI	OpExp-SEC	OpExp-CS
Distribution Plant				
(350) Transmission Land	DEM			
(352) Transmission Structures	DEM			
(353) Trans. Station Equipment	DEM			
(354) Trans. Towers & Fixtures	DEM			
(355) Trans. Poles & Fixtures	DEM			
(356) Trans. OH Conductors	DEM			
(357) Underground Conduit	DEM			
(358) Trans. UG Conductors	DEM			
(359) Trans. Roads	DEM			
(360) Land and Land Rights	DIST_364-368-SUB	DIST_364-368-PRI	DIST_364-368-SEC	DIST_364-368-CS
(361) Structures and Improvements	DEM	DEM		
(362) Station Equipment	DEM	DEM		
(364) Poles, Towers & Fixtures	DEM	364P	364S	CUS
(365) Overhead Conductors & Devices	DEM	365P	365S	
(366) Underground Conduit	DEM	366P	366S	
(367) Underground Conductors & Device	DEM	367P	367S	
(368) Line Transformers	DEM	368P	368S	
(369) Services				CUS
(370) Meters				CUS
(371) Customer Premises				CUS
(372) Leased Property Cust. Prem.				CUS
(373) Streetlight				CUS

West Penn Rate District Allocation to Customer Classes CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
General Plant				
(389) Land	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(390) Structures	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(391) Office Equipment	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(392) Transportation	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(393) Stores Equipment	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(394) Tools & Garage Equip.	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(395) Laboratory	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(396) Power Equipment	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(397) Communication Equipment	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(398) Misc. Equipment	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS

West Penn Rate District Allocation to Customer Classes CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
ACCUMULATED DEPRECIATION				
Accumulated Depreciation				
(108-302) Franchise & Consents	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-303) Intangible Plant	OpExp-SUB	OpExp-PRI	OpExp-SEC	OpExp-CS
(108-350) Transm Land	DEM			
(108-352) Transm Structures	DEM			
(108-353) Transm Station Equipment	DEM			
(108-354) Transm Towers & Fixtures	DEM			
(108-355) Transm Poles & Fixtures	DEM			
(108-356) Transm OH Conductors	DEM			
(108-357) Transm Underground Conduit	DEM			
(108-358) Transm UG Conductors	DEM			
(108-359) Transm Roads	DEM			
(108-360) Land	DIST_364-368-SUB	DIST_364-368-PRI	DIST_364-368-SEC	DIST_364-368-CS
(108-361) Structures	DEM	DEM		
(108-362) Station Equip	DEM	DEM		
(108-364) Poles	DEM	364P	364S	CUS
(108-365) OH Conductors	DEM	365P	365S	
(108-366) UG Conduit	DEM	366P	366S	
(108-367) UG Cond & Dev	DEM	367P	367S	
(108-368) Line Transformers	DEM	368P	368S	
(108-369) Services				CUS
(108-370) Meters				CUS
(108-371) Install on Cust Premise				CUS
(108-372) Leased Property Cust. Prem.				CUS
(108-373) Street Lighting				CUS
(108-389) Land & Land Rights	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-390) Struct & Impmnts -	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-391) Office Furn & Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-392) Transportation Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-393) Stores Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-394) Tools, Shop & Garage Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-395) Laboratory Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-396) Power Operated Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-397) Communication Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(108-398) MISC Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS

West Penn Rate District Allocation to Customer Classes CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
OTHER RATE BASE ITEMS				
Other Rate Base Items				
Material & Supplies	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Cash Working Capital	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Deferred Storm Damage	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Customer Deposits				CUS
Customer Advances				CUS
ADIT	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Capitalized Pension and OPEB	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS

West Penn Rate District Allocation to Customer Classes CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
OPERATIONS & MAINTENANCE EXPENSES				
Transmission Expenses				
Operations Expenses				
(560) Operating Supervision & Engineering	DEM			
(561) Load Dispatch	DEM			
(562) Station Expenses	DEM			
(563) Overhead Line Expenses	DEM			
(565) Transmission of Electricity by Others	DEM			
(566) Miscellaneous transmission expenses	DEM			
Maintenance Expense				
(568) Maintenance Supervision and Engineering	DEM			
(569) Maintenance of Structures	DEM			
(570) Maintenance of Station Equipment	DEM			
(571) Maintenance of Overhead Lines	DEM			
(572) Maintenance of miscellaneous distribution	DEM			
Distribution Expenses				
Operations Expenses				
(580) Operation Supervision & Engineering	DistOpExp-SUB	DistOpExp-PRI	DistOpExp-SEC	DistOpExp-CS
(581) Load Dispatching	DEM	DEM		
(582) Station Expenses	DEM	DEM		
(583) Overhead line expenses	DEM	365P	365S	
(584) Underground line expenses	DEM	367P	367S	
(586) Meter expenses				CUS
(588) Miscellaneous distribution expenses	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(589) Rents	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Maintenance Expense				
(590) Maintenance Supervision and Engineering	DistMtExp-SUB	DistMtExp-PRI	DistMtExp-SEC	DistMtExp-CS
(591) Maintenance of Structures	DEM	DEM		
(592) Maintenance of Station Equipment	DEM	DEM		
(593) Maintenance of Overhead Lines	DEM	365P	365S	
(594) Maintenance of underground lines	DEM	367P	367S	
(595) Maintenance of line transformers	DEM	368P	368S	
(596) Maintenance of street lighting and signal systems				CUS
(597) Maintenance of meters				CUS
(598) Maintenance of miscellaneous distribution	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS

West Penn Rate District Allocation to Customer Classes CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
Customer Accounts				
(901) Supervision				CUS
(902) Meter Reading Expenses				CUS
(903) Collections & Records				CUS
(904) Uncollectables				CUS
(905) Misc. Customer Accounts				CUS
(903) Collections & Records				
(907) Supervision				CUS
(908) Customer Information				CUS
(909) Advertising				CUS
(910) Misc. Expense				CUS
Sales				
(911) Sales Supervision				CUS
(913) Advertising Expense				CUS
Administrative & General Expense				
(920) Administrative and General Salaries	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(921 Office Supplies	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(922) Admin Expenses	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(923) Outside Services	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(924) Property Insurance	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(925) Injury and Damages	DISTLAB-SUB	DISTLAB-PRI	DISTLAB-SEC	DISTLAB-CS
(926) Pension and Benefits	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(928) Regulatory Commission Expense	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(930.1) General Advertising	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(903.2) Misc. Expense	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(931) Misc. Rent	NONAGLAB-SUB	NONAGLAB-PRI	NONAGLAB-SEC	NONAGLAB-CS
(935) Maint. Of General Plant	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(9XX) Open	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS

West Penn Rate District Allocation to Customer Classes CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
DEPRECIATION EXPENSE				
Depreciation Expense				
(403-303) Intangible	OpExp-SUB	OpExp-PRI	OpExp-SEC	OpExp-CS
(403-350) Transm Land	DEM			
(403-352) Transm Strucutres	DEM			
(403-353) Transm Station Equipment	DEM			
(403-354) Transm Towers & Fixtures	DEM			
(403-355) Transm Poles & Fixtures	DEM			
(403-356) Transm OH Conductors	DEM			
(403-357) Transm UG Conduit	DEM			
(403-358) Transm UG Conductors	DEM			
(403-359) Transm Roads	DEM			
(403-360) Land	DIST_364-368-SUB	DIST_364-368-PRI	DIST_364-368-SEC	DIST_364-368-CS
(403-361) Structures	DEM	DEM		
(403-362) Station Equip	DEM	DEM		
(403-364) Poles	DEM	364P	364S	CUS
(403-365) OH Conductors	DEM	365P	365S	
(403-366) UG Conduit	DEM	366P	366S	
(403-367) UG Conductors	DEM	367P	367S	
(403-368) Line Transformers	DEM	368P	368S	
(403-369) Services				CUS
(403-370) Meters				CUS
(403-371) Install on Cust Premise				CUS
(403-372) Leased Property Cust. Prem.				CUS
(403-373) Streetlight				CUS
(403-389) Land	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-390) Structures	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-391) Office Equipment	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-392) Transportation	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-393) Stores Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-394) Tools, Shop & Garage Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-395) Laboratory Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-396) Power Equipment	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-397) Communication Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(403-398) Misc. Equip	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Amortization and Depletion of Utility Plant	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
IS Adj - Cost of Removal/Salvage	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
IS Adj - Average Net Salvage	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
IS Adj - Depreciation Expense	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS

West Penn Rate District Allocation to Customer Classes CLASSIFICATION FACTORS	Subtransmission	Primary	Secondary	Customer Service
Amortization Expenses				
Amortization	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Removal of Retained Riders	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Eliminate Amort per IS	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Storm Reserve Amortization	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Extraordinary Storm Reserve Amort	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
COVID-19 Reg Asset Amort	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Streetlight Reg Asset Amort				CUS
Verizon Pole Attach Amort	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
TAXES				
Taxes Other than Income				
Gross Receipt Taxes	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Payroll Taxes	LABOR-SUB	LABOR-PRI	LABOR-SEC	LABOR-CS
PURTA Taxes	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Real Estate Taxes	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Sales & Use Taxes	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Misc. Taxes	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
IS Adj, Payroll Taxes	LABOR-SUB	LABOR-PRI	LABOR-SEC	LABOR-CS
Other Taxes	DISTPLT-SUB	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS

West Penn Rate District Summary of Allocators Description		Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU
External Allocators													
STLT-Direct	Direct to Street Lighting	100.00%										100.0%	
OL-Direct	Direct to Area Lighting	100.00%									100.0%		
Revenues	Tariff Revenue Allocator	100.00%	71.8%	0.2%	3.5%	13.3%	5.2%	2.7%	0.0%	0.6%	1.0%	1.4%	0.2%
CUS-RES	Customers - Residential	100.00%	99.9%	0.1%									
CUS-PRI	Number of Customers at Primary Level	100.00%	0.0%	0.0%	0.0%	57.9%	34.2%	7.7%	0.0%	0.0%	0.0%	0.0%	0.2%
CUS-SEC	Number of Customers at Secondary Level	100.00%	85.8%	0.1%	8.4%	5.0%	0.1%	0.0%	0.0%	0.0%	0.6%	0.1%	0.0%
CUS-TOT	Customers - Total	100.00%	85.7%	0.1%	8.4%	5.0%	0.1%	0.0%	0.0%	0.0%	0.6%	0.1%	0.0%
NCP	Max NCP	100.00%	42.1%	0.1%	1.3%	22.4%	10.3%	17.4%	0.0%	4.8%	0.2%	0.2%	1.1%
NCP-PRI	NCP Demand Pri	100.00%	0.0%	0.0%	0.0%	7.4%	40.4%	34.1%	0.0%	0.0%	0.0%	0.0%	18.1%
NCP-SEC	NCP Demand Sec	100.00%	57.9%	0.2%	1.9%	30.0%	9.3%	0.3%	0.0%	0.0%	0.3%	0.3%	0.0%
Deposits	Customer Deposits	100.00%	46.3%	0.1%	6.0%	37.6%	6.8%	3.2%	0.0%	0.0%	0.0%	0.0%	0.0%
ACC903	Account 903 Expenses (incl. CC Fees)	100.00%	87.9%	0.1%	7.1%	4.3%	0.1%	0.0%	0.0%	0.0%	0.5%	0.1%	0.0%
ACC908	Account 908 Expenses (incl. EV Rebates)	100.00%	79.3%	0.1%	12.2%	7.3%	0.2%	0.0%	0.0%	0.0%	0.8%	0.1%	0.0%
ACC910	Account 910 Expenses (incl. LI Outreach)	100.00%	86.4%	0.1%	8.0%	4.8%	0.1%	0.0%	0.0%	0.0%	0.5%	0.1%	0.0%
Meters	Meter Plant	100.00%	76.7%	0.1%	8.7%	11.4%	1.3%	1.6%	0.1%	0.0%	0.0%	0.0%	0.0%
MR-Exp	Meter Reading Expense	100.00%	85.7%	0.1%	8.4%	5.0%	0.1%	0.0%	0.0%	0.0%	0.6%	0.1%	0.0%
Uncollectibles	Uncollectibles	100.00%	92.0%	0.1%	1.0%	3.8%	1.5%	0.8%	0.0%	0.2%	0.3%	0.4%	

West Penn Rate District Summary of Allocators Description	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU
Internal Allocators												
TOTPLT-SUB-D	100.00%	42.07%	0.13%	1.35%	22.42%	10.34%	17.38%	0.00%	4.81%	0.21%	0.21%	1.08%
TOTPLT-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTPLT-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTPLT-PRI-D	100.00%	41.63%	0.13%	1.34%	22.26%	10.66%	17.55%	0.00%	4.76%	0.21%	0.21%	1.25%
TOTPLT-PRI-C	100.00%	0.00%	0.00%	0.00%	57.89%	34.21%	7.66%	0.00%	0.00%	0.00%	0.00%	0.24%
TOTPLT-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTPLT-SEC-D	100.00%	57.86%	0.18%	1.85%	29.99%	9.26%	0.28%	0.00%	0.00%	0.29%	0.29%	0.00%
TOTPLT-SEC-C	100.00%	85.80%	0.08%	8.39%	4.99%	0.09%	0.00%	0.00%	0.00%	0.56%	0.08%	0.00%
TOTPLT-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTPLT-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTPLT-CS-C	100.00%	66.73%	0.09%	7.02%	7.13%	0.64%	0.75%	0.02%	0.02%	2.40%	15.19%	0.01%
TOTPLT-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPLT-SUB-D	100.00%	42.07%	0.13%	1.35%	22.42%	10.34%	17.38%	0.00%	4.81%	0.21%	0.21%	1.08%
DISTPLT-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPLT-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPLT-PRI-D	100.00%	41.63%	0.13%	1.34%	22.26%	10.66%	17.55%	0.00%	4.76%	0.21%	0.21%	1.25%
DISTPLT-PRI-C	100.00%	0.00%	0.00%	0.00%	57.89%	34.21%	7.66%	0.00%	0.00%	0.00%	0.00%	0.24%
DISTPLT-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPLT-SEC-D	100.00%	57.86%	0.18%	1.85%	29.99%	9.26%	0.28%	0.00%	0.00%	0.29%	0.29%	0.00%
DISTPLT-SEC-C	100.00%	85.80%	0.08%	8.39%	4.99%	0.09%	0.00%	0.00%	0.00%	0.56%	0.08%	0.00%
DISTPLT-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPLT-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPLT-CS-C	100.00%	65.82%	0.09%	7.02%	7.21%	0.64%	0.77%	0.03%	0.02%	2.50%	15.87%	0.01%
DISTPLT-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DIST_364-368-SUB-D	100.00%	42.07%	0.13%	1.35%	22.42%	10.34%	17.38%	0.00%	4.81%	0.21%	0.21%	1.08%
DIST_364-368-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DIST_364-368-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DIST_364-368-PRI-D	100.00%	0.00%	0.00%	0.00%	7.39%	40.40%	34.09%	0.00%	0.00%	0.00%	0.00%	18.11%
DIST_364-368-PRI-C	100.00%	0.00%	0.00%	0.00%	57.89%	34.21%	7.66%	0.00%	0.00%	0.00%	0.00%	0.24%
DIST_364-368-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DIST_364-368-SEC-D	100.00%	57.86%	0.18%	1.85%	29.99%	9.26%	0.28%	0.00%	0.00%	0.29%	0.29%	0.00%
DIST_364-368-SEC-C	100.00%	85.80%	0.08%	8.39%	4.99%	0.09%	0.00%	0.00%	0.00%	0.56%	0.08%	0.00%
DIST_364-368-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DIST_364-368-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DIST_364-368-CS-C	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
DIST_364-368-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABOR-SUB-D	100.00%	42.07%	0.13%	1.35%	22.42%	10.34%	17.38%	0.00%	4.81%	0.21%	0.21%	1.08%
LABOR-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABOR-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABOR-PRI-D	100.00%	41.89%	0.13%	1.34%	22.36%	10.47%	17.45%	0.00%	4.79%	0.21%	0.21%	1.15%
LABOR-PRI-C	100.00%	0.00%	0.00%	0.00%	57.89%	34.21%	7.66%	0.00%	0.00%	0.00%	0.00%	0.24%
LABOR-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

West Penn Rate District Summary of Allocators Description	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU
LABOR-SEC-D	100.00%	57.86%	0.18%	1.85%	29.99%	9.26%	0.28%	0.00%	0.00%	0.29%	0.29%	0.00%
LABOR-SEC-C	100.00%	85.80%	0.08%	8.39%	4.99%	0.09%	0.00%	0.00%	0.00%	0.56%	0.08%	0.00%
LABOR-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABOR-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABOR-CS-C	100.00%	79.29%	0.09%	7.60%	6.24%	0.42%	0.45%	0.01%	0.01%	0.56%	5.31%	0.01%
LABOR-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTLAB-SUB-D	100.00%	42.07%	0.13%	1.35%	22.42%	10.34%	17.38%	0.00%	4.81%	0.21%	0.21%	1.08%
DISTLAB-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTLAB-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTLAB-PRI-D	100.00%	41.90%	0.13%	1.34%	22.36%	10.47%	17.44%	0.00%	4.79%	0.21%	0.21%	1.15%
DISTLAB-PRI-C	100.00%	0.00%	0.00%	0.00%	57.89%	34.21%	7.66%	0.00%	0.00%	0.00%	0.00%	0.24%
DISTLAB-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTLAB-SEC-D	100.00%	57.86%	0.18%	1.85%	29.99%	9.26%	0.28%	0.00%	0.00%	0.29%	0.29%	0.00%
DISTLAB-SEC-C	100.00%	85.80%	0.08%	8.39%	4.99%	0.09%	0.00%	0.00%	0.00%	0.56%	0.08%	0.00%
DISTLAB-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTLAB-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTLAB-CS-C	100.00%	65.80%	0.11%	7.36%	9.18%	0.98%	1.22%	0.04%	0.03%	0.61%	14.65%	0.02%
DISTLAB-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTACCLAB-SUB-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTACCLAB-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTACCLAB-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTACCLAB-PRI-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTACCLAB-PRI-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTACCLAB-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTACCLAB-SEC-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTACCLAB-SEC-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTACCLAB-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTACCLAB-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTACCLAB-CS-C	100.00%	87.43%	0.07%	7.40%	4.42%	0.11%	0.02%	0.00%	0.00%	0.49%	0.07%	0.00%
CUSTACCLAB-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTINFOLAB-SUB-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTINFOLAB-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTINFOLAB-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTINFOLAB-PRI-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTINFOLAB-PRI-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTINFOLAB-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTINFOLAB-SEC-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTINFOLAB-SEC-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTINFOLAB-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTINFOLAB-CS-D	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTINFOLAB-CS-C	0.00%	86.26%	0.08%	8.08%	4.83%	0.12%	0.02%	0.00%	0.00%	0.53%	0.07%	0.00%
CUSTINFOLAB-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
NONAGLAB-SUB-D	100.00%	42.07%	0.13%	1.35%	22.42%	10.34%	17.38%	0.00%	4.81%	0.21%	0.21%	1.08%
NONAGLAB-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
NONAGLAB-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
NONAGLAB-PRI-D	100.00%	41.90%	0.13%	1.34%	22.36%	10.47%	17.44%	0.00%	4.79%	0.21%	0.21%	1.15%
NONAGLAB-PRI-C	100.00%	0.00%	0.00%	0.00%	57.89%	34.21%	7.66%	0.00%	0.00%	0.00%	0.00%	0.24%
NONAGLAB-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

West Penn Rate District Summary of Allocators Description	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU
NONAGLAB-SEC-D	100.00%	57.86%	0.18%	1.85%	29.99%	9.26%	0.28%	0.00%	0.00%	0.29%	0.29%	0.00%
NONAGLAB-SEC-C	100.00%	85.80%	0.08%	8.39%	4.99%	0.09%	0.00%	0.00%	0.00%	0.56%	0.08%	0.00%
NONAGLAB-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
NONAGLAB-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
NONAGLAB-CS-C	100.00%	79.41%	0.09%	7.61%	6.24%	0.42%	0.45%	0.01%	0.01%	0.54%	5.22%	0.01%
NONAGLAB-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistOpExp-SUB-D	100.00%	42.07%	0.13%	1.35%	22.42%	10.34%	17.38%	0.00%	4.81%	0.21%	0.21%	1.08%
DistOpExp-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistOpExp-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistOpExp-PRI-D	100.00%	41.92%	0.13%	1.34%	22.37%	10.45%	17.44%	0.00%	4.80%	0.21%	0.21%	1.14%
DistOpExp-PRI-C	100.00%	0.00%	0.00%	0.00%	57.89%	34.21%	7.66%	0.00%	0.00%	0.00%	0.00%	0.24%
DistOpExp-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistOpExp-SEC-D	100.00%	57.86%	0.18%	1.85%	29.99%	9.26%	0.28%	0.00%	0.00%	0.29%	0.29%	0.00%
DistOpExp-SEC-C	100.00%	85.80%	0.08%	8.39%	4.99%	0.09%	0.00%	0.00%	0.00%	0.56%	0.08%	0.00%
DistOpExp-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistOpExp-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistOpExp-CS-C	100.00%	76.73%	0.13%	8.71%	11.45%	1.27%	1.59%	0.05%	0.05%	0.00%	0.00%	0.03%
DistOpExp-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistMtExp-SUB-D	100.00%	42.07%	0.13%	1.35%	22.42%	10.34%	17.38%	0.00%	4.81%	0.21%	0.21%	1.08%
DistMtExp-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistMtExp-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistMtExp-PRI-D	100.00%	41.70%	0.13%	1.34%	22.29%	10.61%	17.52%	0.00%	4.77%	0.21%	0.21%	1.23%
DistMtExp-PRI-C	100.00%	0.00%	0.00%	0.00%	57.89%	34.21%	7.66%	0.00%	0.00%	0.00%	0.00%	0.24%
DistMtExp-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistMtExp-SEC-D	100.00%	57.86%	0.18%	1.85%	29.99%	9.26%	0.28%	0.00%	0.00%	0.29%	0.29%	0.00%
DistMtExp-SEC-C	100.00%	85.80%	0.08%	8.39%	4.99%	0.09%	0.00%	0.00%	0.00%	0.56%	0.08%	0.00%
DistMtExp-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistMtExp-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DistMtExp-CS-C	100.00%	60.74%	0.10%	6.89%	9.06%	1.00%	1.26%	0.04%	0.04%	0.00%	20.84%	0.02%
DistMtExp-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OpExp-SUB-D	100.00%	42.07%	0.13%	1.35%	22.42%	10.34%	17.38%	0.00%	4.81%	0.21%	0.21%	1.08%
OpExp-SUB-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OpExp-SUB-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OpExp-PRI-D	100.00%	41.73%	0.13%	1.34%	22.30%	10.59%	17.51%	0.00%	4.77%	0.21%	0.21%	1.21%
OpExp-PRI-C	100.00%	0.00%	0.00%	0.00%	57.89%	34.21%	7.66%	0.00%	0.00%	0.00%	0.00%	0.24%
OpExp-PRI-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OpExp-SEC-D	100.00%	57.86%	0.18%	1.85%	29.99%	9.26%	0.28%	0.00%	0.00%	0.29%	0.29%	0.00%
OpExp-SEC-C	100.00%	85.80%	0.08%	8.39%	4.99%	0.09%	0.00%	0.00%	0.00%	0.56%	0.08%	0.00%
OpExp-SEC-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OpExp-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OpExp-CS-C	100.00%	82.96%	0.08%	7.05%	5.61%	0.49%	0.37%	0.01%	0.04%	0.53%	2.86%	0.00%
OpExp-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

West Penn Rate District
Summary of Classifiers

Classifier Description	Classifier Code	Total	- Demand	- Customer	- Commodity
External Classifiers					
Common					
Customer Factor	CUS	100.00%	0.00%	100.00%	0.00%
Demand Factor	DEM	100.00%	100.00%	0.00%	0.00%
Commodity Factor	COM	100.00%	0.00%	0.00%	100.00%
364 Primary Classifier	364P	100.00%	20.55%	79.45%	0.00%
364 Secondary Classifier	364S	100.00%	20.55%	79.45%	0.00%
365 Primary Classifier	365P	100.00%	2.08%	97.92%	0.00%
365 Secondary Classifier	365S	100.00%	2.08%	97.92%	0.00%
366 Primary Classifier	366P	100.00%	100.00%	0.00%	0.00%
366 Secondary Classifier	366S	100.00%	100.00%	0.00%	0.00%
367 Primary Classifier	367P	100.00%	21.77%	78.23%	0.00%
367 Secondary Classifier	367S	100.00%	21.77%	78.23%	0.00%
368 Primary Classifier	368P	100.00%	18.51%	81.49%	0.00%
368 Secondary Classifier	368S	100.00%	18.51%	81.49%	0.00%

West Penn Rate District
Summary of Classifiers

Classifier Description	Classifier Code	Total	- Demand	- Customer	- Commodity
Internal Classifiers - Derivation and Supporting Data					
TOTPLT					
Total Plant Subtransmission	TOTPLT-SUB	100.00%	100.00%	0.00%	0.00%
Total Plant Primary	TOTPLT-PRI	100.00%	89.55%	10.45%	0.00%
Total Plant Secondary	TOTPLT-SEC	100.00%	13.07%	86.93%	0.00%
Total Plant Customer	TOTPLT-CS	100.00%	0.00%	100.00%	0.00%
DISTPLT					
Dist. Plant Subtransmission	DISTPLT-SUB	100.00%	100.00%	0.00%	0.00%
Dist. Plant Primary	DISTPLT-PRI	100.00%	89.84%	10.16%	0.00%
Dist. Plant Secondary	DISTPLT-SEC	100.00%	13.37%	86.63%	0.00%
Dist. Plant Customer	DISTPLT-CS	100.00%	0.00%	100.00%	0.00%
DISTPLT_364-368					
Acct. 364-368 Subtransmission	DIST_364-368-SUB	100.00%	100.00%	0.00%	0.00%
Acct. 364-368 Primary	DIST_364-368-PRI	100.00%	8.48%	91.52%	0.00%
Acct. 364-368 Secondary	DIST_364-368-SEC	100.00%	13.37%	86.63%	0.00%
Acct. 364-368 Customer	DIST_364-368-CS	100.00%	0.00%	100.00%	0.00%
LABOR					
Labor Subtransmission	LABOR-SUB	100.00%	100.00%	0.00%	0.00%
LABOR Primary	LABOR-PRI	100.00%	88.23%	11.77%	0.00%
LABOR Secondary	LABOR-SEC	100.00%	4.78%	95.22%	0.00%
LABOR Customer	LABOR-CS	100.00%	0.00%	100.00%	0.00%

West Penn Rate District
Summary of Classifiers

Classifier Description	Classifier Code	Total	- Demand	- Customer	- Commodity
Dist Labor					
Dist Labor Subtransmission	DISTLAB-SUB	100.00%	100.00%	0.00%	0.00%
Dist Labor Primary	DISTLAB-PRI	100.00%	88.21%	11.79%	0.00%
Dist Labor Secondary	DISTLAB-SEC	100.00%	4.63%	95.37%	0.00%
Dist Labor Customer	DISTLAB-CS	100.00%	0.00%	100.00%	0.00%
Cust Accts Labor					
CA Labor Subtransmission	CUSTACCLAB-SUB	0.00%	0.00%	0.00%	0.00%
CA Labor Primary	CUSTACCLAB-PRI	0.00%	0.00%	0.00%	0.00%
CA Labor Secondary	CUSTACCLAB-SEC	0.00%	0.00%	0.00%	0.00%
CA Labor Customer	CUSTACCLAB-CS	100.00%	0.00%	100.00%	0.00%
Cust Info Labor					
CI Labor Subtransmission	CUSTINFOLAB-SUB	0.00%	0.00%	0.00%	0.00%
CI Labor Primary	CUSTINFOLAB-PRI	0.00%	0.00%	0.00%	0.00%
CI Labor Secondary	CUSTINFOLAB-SEC	0.00%	0.00%	0.00%	0.00%
CI Labor Customer	CUSTINFOLAB-CS	100.00%	0.00%	100.00%	0.00%
Dist+Cust Labor					
Dist+Cust Labor Subtransmission	NONAGLAB-SUB	100.00%	100.00%	0.00%	0.00%
Dist+Cust Labor Primary	NONAGLAB-PRI	100.00%	88.21%	11.79%	0.00%
Dist+Cust Labor Secondary	NONAGLAB-SEC	100.00%	4.63%	95.37%	0.00%
Dist+Cust Labor Customer	NONAGLAB-CS	100.00%	0.00%	100.00%	0.00%
DistOpExp					
DistOpExp Subtransmission	DistOpExp-SUB	100.00%	100.00%	0.00%	0.00%
DistOpExp Primary	DistOpExp-PRI	100.00%	98.06%	1.94%	0.00%
DistOpExp Secondary	DistOpExp-SEC	100.00%	18.89%	81.11%	0.00%
DistOpExp Customer	DistOpExp-CS	100.00%	0.00%	100.00%	0.00%
DistMtExp					
DistMtExp Subtransmission	DistMtExp-SUB	100.00%	100.00%	0.00%	0.00%
DistMtExp Primary	DistMtExp-PRI	100.00%	71.58%	28.42%	0.00%
DistMtExp Secondary	DistMtExp-SEC	100.00%	2.30%	97.70%	0.00%
DistMtExp Customer	DistMtExp-CS	100.00%	0.00%	100.00%	0.00%
Operating Expenses					
Operating Expenses Subtransmission	OpExp-SUB	100.00%	100.00%	0.00%	0.00%
Operating Expenses Primary	OpExp-PRI	100.00%	77.49%	22.51%	0.00%
Operating Expenses Secondary	OpExp-SEC	100.00%	3.77%	96.23%	0.00%
Operating Expenses Customer	OpExp-CS	100.00%	0.00%	100.00%	0.00%

West Penn Rate District Functional Factors	Code	Total	Subtransmission	Primary	Secondary	Customer Service
EXTERNAL FUNCTIONAL FACTORS						
Customer Service Only	CUSTSERVICE	100.0%	0.0%	0.0%	0.0%	100.0%
Primary Distribution Only	PRIMARY	100.0%	0.0%	100.0%	0.0%	0.0%
Secondary Distribution Only	SECONDARY	100.0%	0.0%	0.0%	100.0%	0.0%
Subtransmission Only	SUBTRANSMISSION	100.0%	100.0%	0.0%	0.0%	0.0%
Account 362 Station Equipment (Plant)	ACC362-PLT	100.0%	4.7%	95.3%	0.0%	0.0%
Account 364 Poles, Towers & Fixtures (Plant)	ACC364-PLT	100.0%	14.6%	1.9%	80.7%	2.8%
Account 365 Overhead Conductors & Devices (Plant)	ACC365-PLT	100.0%	8.8%	3.8%	87.4%	0.0%
Account 366 Underground Conduit (Plant)	ACC366-PLT	100.0%	0.0%	2.9%	97.1%	0.0%
Account 367 Underground Conductors & Device (Plan	ACC367-PLT	100.0%	5.4%	1.5%	93.2%	0.0%
Account 362 Station Equipment (A/D)	ACC362-AD	100.0%	9.9%	90.1%	0.0%	0.0%
Account 364 Poles, Towers & Fixtures (A/D)	ACC364-AD	100.0%	25.7%	1.7%	70.2%	2.4%
Account 365 Overhead Conductors & Devices (A/D)	ACC365-AD	100.0%	19.4%	3.4%	77.2%	0.0%
Account 366 Underground Conduit (A/D)	ACC366-AD	100.0%	0.0%	2.9%	97.1%	0.0%
Account 367 Underground Conductors & Device (A/D	ACC367-AD	100.0%	9.4%	1.4%	89.2%	0.0%
INTERNAL FUNCTIONAL FACTORS						
Rate Base Factor	RB	100.0%	5.1%	12.6%	72.2%	10.0%
Total Distribution Plant Factor	DISTPLT	100.0%	7.3%	14.8%	64.7%	13.1%
Total Distribution 364-368 Factor	DISTPLT_364-368	100.0%	7.9%	2.3%	89.2%	0.7%
Total Utility Plant Factor	TOTPLT	100.0%	7.4%	14.7%	64.6%	13.4%
Total General Plant Factor	GENPLT	100.0%	7.3%	14.8%	64.7%	13.1%
Distribution Operating Expenses Factor	DISTOPEXP	100.0%	2.6%	34.8%	40.5%	22.1%
Distribution Maintenance Expenses Factor	DISTMTEXP	100.0%	7.8%	11.5%	77.7%	3.0%
Distribution Expenses Factor	DISTEXP	100.0%	7.5%	12.6%	76.0%	3.9%
Labor Expenses	LABOR	100.0%	8.1%	17.3%	53.7%	20.8%
Dist Labor Expenses	DISTLAB	100.0%	6.5%	20.8%	63.9%	8.8%
Customer Labor Expenses	CUSTLAB	100.0%	0.0%	0.0%	0.0%	100.0%
A&G Labor Expenses	AGLAB	100.0%	6.2%	16.7%	58.7%	18.3%
Non-A&G Labor Expenses	NONAGLAB	100.0%	5.6%	17.9%	55.0%	21.5%
Total Operating Expenses excl. A&G Factor	OPEXP	100.0%	9.6%	10.4%	58.9%	21.1%

West Penn Rate District Functional Factors	Code	Total	Subtransmission	Primary	Secondary	Customer Service
INTERNAL FUNCTIONAL FACTORS DERIVATION						
Total Distribution Plant		3,404,283	249,037	504,183	2,204,224	446,839
Total Distribution Plant Factor	DISTPLT	100.0%	7.3%	14.8%	64.7%	13.1%
Total Distribution 364-368		2,453,004	192,763	55,552	2,188,119	16,570
Total Distribution 364-368 Factor	DISTPLT_364-368	100.0%	7.9%	2.3%	89.2%	0.7%
Total General Plant		235,083	17,197	34,816	152,213	30,856
Total General Plant Factor	GENPLT	100.0%	7.3%	14.8%	64.7%	13.1%
Total Utility Plant		3,765,347	278,370	552,111	2,430,652	504,215
Total Utility Plant Factor	TOTPLT	100.0%	7.4%	14.7%	64.6%	13.4%
Distribution Operating Expenses		5,261	136	1,830	2,130	1,165
Distribution Operating Expenses Factor	DISTOPEXP	100.0%	2.6%	34.8%	40.5%	22.1%
Distribution Maintenance Expenses		106,531	8,289	12,284	82,810	3,148
Distribution Maintenance Expenses Factor	DISTMTEXP	100.0%	7.8%	11.5%	77.7%	3.0%
Distribution Expense		111,793	8,426	14,114	84,940	4,313
Distribution Expense Factor	DISTEXP	100.0%	7.5%	12.6%	76.0%	3.9%
Total Operating Expenses excl. A&G		159,983	15,416	16,641	94,234	33,692
Total Operating Expenses excl. A&G Factor	OPEXP	100.0%	9.6%	10.4%	58.9%	21.1%

West Penn Rate District
Billing Determinants
Test Period 12 Months Ended December 2025

Schedule	Normalized kWh	kWh %	Customers	%
RS	7,237,022,340	37.3%	636,179	85.7%
GSV	18,944,346	0.1%	630	0.1%
GSS	210,898,870	1.1%	62,540	8.4%
GSM	3,335,030,667	17.2%	37,355	5.0%
GSL	2,072,266,580	10.7%	903	0.1%
GP/TP	5,177,946,964	26.7%	190	0.0%
PP44	71,779,158	0.4%	1	0.0%
PP46	1,012,139,446	5.2%	3	0.0%
POL	23,560,789	0.1%	4,112	0.6%
STLT	21,689,311	0.1%	571	0.1%
PSU	198,529,807	1.0%	1	0.0%
Total	**19,379,808,277**	**100.00%**	**742,485**	**100.00%**

Met-Ed Rate District
Summary of Rates

Current Rates

	Rate RS	Rate GS-Vol.	Rate GS-Small	Rate GS-Medium Single Phase	Rate GS-Medium Three Phase	Rate GS-Large	Rate GP	Rate TP	Rate TP 115KV Discount	Rate MS
Distribution										
Distribution Charge	$ 11.25	$ 11.25	$ 21.88	$ 24.07	$ 43.03	$ 270.09	$ 951.53	$ 5,290.68	$ 5,290.68	$ 32.23
All kW	$ 2.72	$ 2.72	$ -	$ 5.11	$ 5.11	$ 4.16	$ 2.98	$ 0.96	$ 0.21	
All kWh	$ 0.04800	$ 0.04800	$ 0.04069	$ -	$ -	$ -				$ 0.03159
All rkVA					$ 0.20	$ 0.20	$ 0.20			
Smart Meter Charge	$ (1.00)	$ (1.00)	$ 1.92	$ 1.92	$ 1.92	$ 6.69	$ 6.69	$ 6.69	$ 6.69	$ 1.92
DSIC Charge	4.700%	4.700%	4.700%	4.700%	4.700%	4.700%	4.700%	4.700%	4.700%	4.700%
TCJA Voluntary Surcharge	-3.910%	-3.910%	-3.910%	-3.910%	-3.910%	-3.910%	-3.910%	-3.910%	-3.910%	-3.910%
STAS	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%
Default Service Support Charge	$ 0.00405	$ 0.00405	$ 0.00110	$ 0.00111	$ 0.00111	$ 0.621	$ 0.621	$ 0.621	$ 0.621	$ 0.00111
Universal Service	$ 0.00947	$ 0.00947								
Solar Photovoltaic Req Charge	$ 0.00006	$ 0.00006	$ 0.00006	$ 0.00006	$ 0.00006	$ 0.00006	$ 0.00006	$ 0.00006	$ 0.00006	$ 0.00006
Phase IV Energy Efficiency Charge	$ 0.00192	$ 0.00129	$ 0.00129	$ 0.00129	$ 0.00129	$ 0.32	$ 0.32	$ 0.32	$ 0.32	$ 0.00
PTC/HPS Charge	$ 0.11306	$ 0.11306	$ 0.11872	$ 0.11872	$ 0.11872	$ 0.09209	$ 0.09209	$ 0.09209	$ 0.09209	$ 0.11872

Proposed Rates

	Rate RS	Rate GS-Vol.	Rate GS-Small	Rate GS-Medium Single Phase	Rate GS-Medium Three Phase	Rate GS-Large	Rate GP	Rate TP	Rate TP 115KV Discount	Rate MS
Distribution										
Distribution Charge	$ 14.50	$ 14.50	$ 29.56	$ 30.03	$ 53.68	$ 338.83	$ 1,204.01	$ 6,482.26	$ 6,482.26	$ 32.23
All kW	$ 3.51	$ 3.51	$ -	$ 6.37	$ 6.37	$ 5.22	$ 3.77	$ 1.18	$ 0.26	
All kWh	$ 0.06190	$ 0.06190	$ 0.05497	$ -	$ -	$ -				$ 0.03985
All rkVA					$ 0.25	$ 0.25	$ 0.25			
Smart Meter Charge	$ -	$ -	$0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -
DSIC Charge	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
TCJA Voluntary Surcharge	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
STAS	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Default Service Support Charge	$ 0.00405	$ 0.00405	$ 0.00110	$ 0.00111	$ 0.00111	$ 0.621	$ 0.621	$ 0.621	$ 0.621	$ 0.00111
Universal Service	$ 0.00947	$ 0.00947	-	-	-	-	-	-	-	-
Solar Photovoltaic Req Charge	$ 0.00006	$ 0.00006	$ 0.00006	$ 0.00006	$ 0.00006	$ 0.00006	$ 0.00006	$ 0.00006	$ 0.00006	$ 0.00006
Phase IV Energy Efficiency Charge	$ 0.00192	$ 0.00129	$ 0.00129	$ 0.00129	$ 0.00129	$ 0.32	$ 0.32	$ 0.32	$ 0.32	$ 0.00
PTC/HPS Charge	$ 0.11306	$ 0.11306	$ 0.11872	$ 0.11872	$ 0.11872	$ 0.09209	$ 0.09209	$ 0.09209	$ 0.09209	$ 0.11872

Met-Ed Rate District
Summary of Distribution of Revenues ($ in Thousands)

Revenue Summary (w/ Calculated Distribution Rider Revenues)

					Present Rates					Proposed Rates					Revenue Increase			
Line No.	Rate Group	End of Period Customers	Normalized Sales (MWH)	Normalized Demand (KW)	Normalized Base Revenues	Distribution Riders (DSIC, SMT STAS, TCJA)	Subtotal Base Dist. Rev. plus Rider Changes	Other Rider Charges	Total Present Rates	Base Revenues After Increase	Distribution Riders (DSIC, SMT STAS, TCJA)	Subtotal Base Dist. Rev. plus Rider Changes	Other Rider Charges	Total Revenue After Increase	Base Revenue Increase	Base Rev Percent Increase	Net Overall Increase	Net Overall Percent Increase
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1	R	525,508	5,857,567	84,508	$ 352,337	$ (1,110)	$ 351,227	$ 753,049	$ 1,104,276	$ 454,344	$ -	$ 454,344	$ 753,049	$ 1,207,393	$ 102,007	29.0%	$ 103,117	9.3%
2	GSV	252	10,065	18,358	$ 567	$ 6	$ 573	$ 1,288	$ 1,860	$ 731	$ -	$ 731	$ 1,288	$ 2,019	$ 164	29.0%	$ 158	8.5%
3	GSS	41,202	151,865	0	$ 16,997	$ 1,113	$ 18,111	$ 18,402	$ 36,512	$ 22,962	$ -	$ 22,962	$ 18,402	$ 41,363	$ 5,965	35.1%	$ 4,851	13.3%
4	GSM	26,308	2,610,564	8,863,323	$ 57,027	$ 1,237	$ 58,265	$ 316,348	$ 374,613	$ 71,138	$ -	$ 71,138	$ 316,348	$ 387,486	$ 14,111	24.7%	$ 12,873	3.4%
5	GSL	399	862,657	2,196,516	$ 10,643	$ 144	$ 10,787	$ 81,198	$ 91,985	$ 13,352	$ -	$ 13,352	$ 81,198	$ 94,550	$ 2,709	25.5%	$ 2,565	2.8%
6	GP	581	2,723,840	6,554,863	$ 26,365	$ 340	$ 26,705	$ 255,703	$ 282,408	$ 33,360	$ -	$ 33,360	$ 255,703	$ 289,063	$ 6,996	26.5%	$ 6,655	2.4%
7	TP	31	1,848,232	5,693,641	$ 7,539	$ 132	$ 7,671	$ 173,257	$ 180,928	$ 9,237	$ -	$ 9,237	$ 173,257	$ 182,494	$ 1,698	22.5%	$ 1,566	0.9%
8	BRD	70	1,092	0	$ 45	$ 0	$ 45	$ 251	$ 296	$ 65	$ -	$ 65	$ 251	$ 316	$ 19	43.1%	$ 19	6.5%
9	MS	55	4,348	0	$ 159	$ 3	$ 161	$ 527	$ 688	$ 195	$ -	$ 195	$ 527	$ 721	$ 36	22.6%	$ 33	4.8%
10	POL	783	4,008	0	$ 649	$ 4	$ 653	$ 926	$ 1,579	$ 850	$ -	$ 850	$ 926	$ 1,776	$ 202	31.1%	$ 197	12.5%
11	STLT	610	25,935	0	$ 6,510	$ 43	$ 6,552	$ 5,974	$ 12,527	$ 8,305	$ -	$ 8,305	$ 5,974	$ 14,280	$ 1,796	27.6%	$ 1,753	14.0%
12	Rider L	3		367,200	$ 62	$ -	$ 62	$ -	$ 62	$ 75		$ 75	$ -	$ 75	$ 14	22.5%	$ 14	22.5%
13	**TOTAL Met-Ed**	**595,801**	**14,100,172**	**23,778,410**	**$ 478,899**	**$ 1,912**	**$ 480,812**	**$ 1,606,921**	**$ 2,087,733**	**$ 614,615**	**$ -**	**$ 614,615**	**$ 1,606,921**	**$ 2,221,537**	**$ 135,716**	**28.3%**	**$ 133,803**	**6.4%**

Revenue Summary (w/ 2025 Forecasted Distribution Rider Revenues)

					Present Rates					Proposed Rates					Revenue Increase			
Line No.	Rate Group	End of Period Customers	Normalized Sales (MWH)	Normalized Demand (KW)	Normalized Base Revenues	Distribution Riders (DSIC, SMT STAS, TCJA)	Subtotal Base Dist. Rev. plus Rider Changes	Other Rider Charges	Total Present Rates	Base Revenues After Increase	Distribution Riders (DSIC, SMT STAS, TCJA)	Subtotal Base Dist. Rev. plus Rider Changes	Other Rider Charges	Total Revenue After Increase	Base Revenue Increase	Base Rev Percent Increase	Net Overall Increase	Net Overall Percent Increase
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1	R	525,508	5,857,567	84,508	$ 352,337	$ (9,357)	$ 342,980	$ 753,049	$ 1,096,029	$ 454,344	$ -	$ 454,344	$ 753,049	$ 1,207,393	$ 102,007	29.0%	$ 111,364	10.2%
2	GSV	252	10,065	18,358	$ 567	$ (7)	$ 560	$ 1,288	$ 1,847	$ 731	$ -	$ 731	$ 1,288	$ 2,019	$ 164	29.0%	$ 171	9.3%
3	GSS	41,202	151,865	0	$ 16,997	$ 936	$ 17,934	$ 18,402	$ 36,335	$ 22,962	$ -	$ 22,962	$ 18,402	$ 41,363	$ 5,965	35.1%	$ 5,028	13.8%
4	GSM	26,308	2,610,564	8,863,323	$ 57,027	$ (74)	$ 56,954	$ 316,348	$ 373,302	$ 71,138	$ -	$ 71,138	$ 316,348	$ 387,486	$ 14,111	24.7%	$ 14,184	3.8%
5	GSL	399	862,657	2,196,516	$ 10,643	$ (211)	$ 10,432	$ 81,198	$ 91,630	$ 13,352	$ -	$ 13,352	$ 81,198	$ 94,550	$ 2,709	25.5%	$ 2,920	3.2%
6	GP	581	2,723,840	6,554,863	$ 26,365	$ (678)	$ 25,686	$ 255,703	$ 281,389	$ 33,360	$ -	$ 33,360	$ 255,703	$ 289,063	$ 6,996	26.5%	$ 7,674	2.7%
7	TP	31	1,848,232	5,693,641	$ 7,539	$ (784)	$ 6,755	$ 173,257	$ 180,012	$ 9,237	$ -	$ 9,237	$ 173,257	$ 182,494	$ 1,698	22.5%	$ 2,482	1.4%
8	BRD	70	1,092	0	$ 45	$ (1)	$ 44	$ 251	$ 295	$ 65	$ -	$ 65	$ 251	$ 316	$ 19	43.1%	$ 20	6.8%
9	MS	55	4,348	0	$ 159	$ (0)	$ 159	$ 527	$ 685	$ 195	$ -	$ 195	$ 527	$ 721	$ 36	22.6%	$ 36	5.3%
10	POL	783	4,008	0	$ 649	$ (6)	$ 642	$ 926	$ 1,568	$ 850	$ -	$ 850	$ 926	$ 1,776	$ 202	31.1%	$ 208	13.3%
11	STLT	610	25,935	0	$ 6,510	$ (62)	$ 6,448	$ 5,974	$ 12,422	$ 8,305	$ -	$ 8,305	$ 5,974	$ 14,280	$ 1,796	27.6%	$ 1,857	15.0%
12	Rider L	3	0	367,200	$ 62		$ 62	$ -	$ 62	$ 75		$ 75	$ -	$ 75	$ 14	22.5%	$ 14	22.5%
13	**TOTAL Met-Ed**	**595,801**	**14,100,172**	**23,778,410**	**$ 478,899**	**$ (10,244)**	**$ 468,656**	**$ 1,606,921**	**$ 2,075,577**	**$ 614,615**	**$ -**	**$ 614,615**	**$ 1,606,921**	**$ 2,221,537**	**$ 135,716**	**28.3%**	**$ 145,960**	**7.0%**

Met-Ed Rate District Target Revenues	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT
Revenue Requirements at EROR												
Base Rate Revenues at EROR	614,615	474,191	343	33,291	52,686	10,585	29,077	5,333	125	113	1,011	7,862
Current Base Rate Revenues	478,899	352,337	567	16,997	57,027	10,643	26,366	7,600	45	159	649	6,510
Increase / (Decrease) ($)	135,716	121,854	(224)	16,294	(4,342)	(58)	2,711	(2,267)	79	(46)	362	1,352
Increase / (Decrease) (%)	28.3%	34.6%	-39.6%	95.9%	-7.6%	-0.5%	10.3%	-29.8%	176.1%	-28.7%	55.9%	20.8%
Revenue Requirements at Uniform %												
Uniform Increase in Revenues	614,615	452,186	728	21,814	73,188	13,660	33,838	9,754	58	204	832	8,354
Current Retail Revenues	478,899	352,337	567	16,997	57,027	10,643	26,366	7,600	45	159	649	6,510
Increase / (Decrease) ($)	135,716	99,849	161	4,817	16,161	3,016	7,472	2,154	13	45	184	1,845
Increase / (Decrease) (%)	28.3%	28.3%	28.3%	28.3%	28.3%	28.3%	28.3%	28.3%	28.3%	28.3%	28.3%	28.3%
Movement to EROR	10.00%											
Revenue Targets												
Target Revenues	614,615	454,386	689	22,962	71,138	13,352	33,361	9,312	65	195	850	8,305
Current Revenues	478,899	352,337	567	16,997	57,027	10,643	26,366	7,600	45	159	649	6,510
Increase / (Decrease) ($)	135,716	102,050	122	5,965	14,111	2,709	6,996	1,712	19	36	202	1,796
Increase / (Decrease) (%)	28.3%	29.0%	21.5%	35.1%	24.7%	25.5%	26.5%	22.5%	43.1%	22.6%	31.1%	27.6%
Total Revenue Increase (%)		9.3%	8.5%	13.3%	3.4%	2.8%	2.4%	0.9%	6.5%	4.8%	12.5%	14.0%

Target Revenues Check												
Target (Base)	614,615	454,386	689	22,962	71,138	13,352	33,361	9,312	65	195	850	8,305
Other Revenues	27,692	21,068	19	1,201	2,929	540	1,273	317	4	6	64	271
Total Revenues	642,308	475,454	708	24,163	74,067	13,892	34,635	9,628	68	201	914	8,576
Check >>	-											

Met-Ed Rate District Target Revenues	- Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT
Target Revenues (Total)	846,362	475,454	21,757	44,030	92,206	34,420	54,429	30,379	21,132	21,262	21,918	29,373
Current Revenues (Total)	710,646	373,405	21,635	38,065	78,095	31,711	47,434	28,668	21,113	21,227	21,716	27,577
$ Difference	135,716	102,050	122	5,965	14,111	2,709	6,996	1,712	19	36	202	1,796
% Difference	19.1%	27.3%	0.6%	15.7%	18.1%	8.5%	14.7%	6.0%	0.1%	0.2%	0.9%	6.5%
Revenue Requirements												
- Demand	135,792	73,485	130	1,984	30,680	10,235	13,583	4,917	16	63	92	606
- Customer	506,516	421,774	232	32,508	24,934	890	16,767	733	112	56	983	7,527
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Revenue Requirements	642,308	495,258	362	34,492	55,615	11,125	30,350	5,650	128	119	1,075	8,133
Target Revenues												
- Demand	144,355	67,420	248	1,321	39,244	12,284	14,931	8,103	8	103	73	619
- Customer	470,261	386,966	441	21,641	31,894	1,068	18,430	1,208	56	91	777	7,686
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Target Revenues	614,615	454,386	689	22,962	71,138	13,352	33,361	9,312	65	195	850	8,305

Met-Ed Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.		Current			Pro Forma				
		Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue	Revenue Change	Percent Change
	SCHEDULE RS (Residential Service)	*[a]*	*[b]*	*[c]=[a]x[b]*	*[e]=[a]+[d]*	*[f]*	*[g]=[e]x[f]*	*[h]=[g]-[c]*	*[i]=[h]/[c]*
				20.2%					
1	Distribution			$71,173,484					
2	Customer Charge	6,306,100	$ 11.25	$ 70,943,623	6,306,100	$ 14.50	$ 91,438,448	$ 20,494,825	28.9%
3	Demand Charge (kW)	84,508	$ 2.72	229,861	84,508	$ 3.51	296,437	66,576	29.0%
4	Energy Charge (kWh)								
5	All kWh	5,857,567,027	$ 0.04800	281,163,217	5,857,567,027	$ 0.06190	362,609,309	81,446,092	29.0%
6	**Total Base Normalized Distribution Revenues**			**$ 352,336,701**			**$ 454,344,194**	**$ 102,007,493**	29.0%
7	Rider Charges								
8	Smart Meter Technologies Charge (Per Bill)	6,306,100	$ (1.00)	$ (6,306,100)	6,306,100	$ -	$ -	$ 6,306,100	-100.0%
9	TCJA Voluntary Surcharge		-3.91%	(13,776,365)		0.00%	-	13,776,365	-100.0%
10	STAS		0.02%	220,811		0.00%	-	(220,811)	-100.0%
11	Distribution System Improvement Charge		4.70%	$ 18,751,680		0.00%	$ -	(18,751,680)	-100.0%
12	**Total Distribution Including Rider Charges**			**$ 351,226,728**			**$ 454,344,194**	**$ 103,117,466**	29.4%
13	Rider Charges								
14	Default Service Support Charge	5,857,567,027	$ 0.00405	23,723,146	5,857,567,027	$ 0.00405	23,723,146	-	0.0%
15	Universal Service Charge	5,857,567,027	$ 0.00947	55,471,160	5,857,567,027	$ 0.00947	55,471,160	-	0.0%
16	Solar Photovoltaic Requirements Charge	5,857,567,027	$ 0.00006	351,454	5,857,567,027	$ 0.00006	351,454	-	0.0%
17	Phase IV Energy Efficiency and Conservation Charge	5,857,567,027	$ 0.00192	11,246,529	5,857,567,027	$ 0.00192	11,246,529	-	0.0%
18	PTC/HPS Charge	5,857,567,027	$ 0.11306	662,256,528	5,857,567,027	$ 0.11306	662,256,528	-	0.0%
19	**Total Energy and Revenue**	5,857,567,027		**$ 1,104,275,545**	5,857,567,027		**$ 1,207,393,011**	**$ 103,117,466**	9.3%
20	Avg rate per kWh			$ 0.18852			$ 0.20613		
21	Proposed Increase						$ 103,117,466		
22	Percent Increase						9.34%		

Met-Ed Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE RS

	ENERGY USAGE																	
All kWh	0	50	100	250	500	750	929	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	6,000
Total Energy Usage	0	50	100	250	500	750	929	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	6,000
Total Proposed Bill	$ 14.50	$ 24.02	$ 33.55	$ 62.12	$ 109.73	$ 157.35	$ 191.42	$ 204.96	$ 300.20	$ 395.43	$ 490.66	$ 585.89	$ 681.13	$ 776.36	$ 871.59	$ 966.82	$ 1,157.29
Total Current Bill	10.27	19.14	28.02	54.63	98.98	143.34	175.08	187.70	276.41	365.12	453.83	542.54	631.25	719.96	808.67	897.38	1,074.80
Increase ($)	$ 4.23	$ 4.88	$ 5.53	$ 7.49	$ 10.75	$ 14.01	$ 16.34	$ 17.27	$ 23.79	$ 30.31	$ 36.83	$ 43.35	$ 49.88	$ 56.40	$ 62.92	$ 69.44	$ 82.48
Increase (%)	41.14%	25.48%	19.74%	13.71%	10.86%	9.77%	9.33%	9.20%	8.61%	8.30%	8.12%	7.99%	7.90%	7.83%	7.8%	7.7%	7.7%
Overall Increase (%)	9.34%	9.34%	9.34%	9.34%	9.34%	9.34%	9.34%	9.34%	9.34%	9.34%	9.34%	9.34%	9.34%	9.34%	9.34%	9.34%	9.34%
UNBUNDLED RATES - CURRENT																	
Distribution																	
Distribution Charge @ $11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25
All kWh @ 4.800 ¢/kWh	$ -	$ 2	$ 5	$ 12	$ 24	$ 36	$ 45	$ 48	$ 72	$ 96	$ 120	$ 144	$ 168	$ 192	$ 216	$ 240	$ 288
Sub-Total	$ 11	$ 14	$ 16	$ 23	$ 35	$ 47	$ 56	$ 59	$ 83	$ 107	$ 131	$ 155	$ 179	$ 203	$ 227	$ 251	$ 299
Riders																	
Universal Service Charge @ 0.947 ¢/kWh	$ -	$ 0	$ 1	$ 2	$ 5	$ 7	$ 9	$ 9	$ 14	$ 19	$ 24	$ 28	$ 33	$ 38	$ 43	$ 47	$ 57
TCJA @ -3.910 %	$ (0)	$ (1)	$ (1)	$ (1)	$ (1)	$ (2)	$ (2)	$ (2)	$ (3)	$ (4)	$ (5)	$ (6)	$ (7)	$ (8)	$ (9)	$ (10)	$ (12)
Phase IV Energy Efficiency Charge @ 0.192 ¢/kWh	$ -	$ 0	$ 0	$ 0	$ 1	$ 1	$ 2	$ 2	$ 3	$ 4	$ 5	$ 6	$ 7	$ 8	$ 9	$ 10	$ 12
Smart Meter Charge @ $-1.00	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)
Default Service Support Charge @ 0.405 ¢/kWh	$ -	$ 0	$ 0	$ 1	$ 2	$ 3	$ 4	$ 4	$ 6	$ 8	$ 10	$ 12	$ 14	$ 16	$ 18	$ 20	$ 24
Solar Photovoltaic Requirements Charge @ 0.006 ¢/k	$ -	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Sub-Total	$ (1)	$ (1)	$ (0)	$ 2	$ 5	$ 9	$ 11	$ 12	$ 19	$ 26	$ 33	$ 39	$ 46	$ 53	$ 60	$ 67	$ 80
DSIC @ 4.700 %	$ 0	$ 1	$ 1	$ 1	$ 2	$ 2	$ 3	$ 3	$ 5	$ 6	$ 7	$ 9	$ 10	$ 11	$ 13	$ 14	$ 17
PTC/HPS Charge																	
All kWh @$ 0.11306 /kWh	$ -	$ 6	$ 11	$ 28	$ 57	$ 85	$ 105	$ 113	$ 170	$ 226	$ 283	$ 339	$ 396	$ 452	$ 509	$ 565	$ 678
Sub Total	$ 10	$ 19	$ 28	$ 55	$ 99	$ 143	$ 175	$ 188	$ 276	$ 365	$ 454	$ 542	$ 631	$ 720	$ 809	$ 897	$ 1,075
STAS @ 0.02 %	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Total Bill	**$ 10**	**$ 19**	**$ 28**	**$ 55**	**$ 99**	**$ 143**	**$ 175**	**$ 188**	**$ 276**	**$ 365**	**$ 454**	**$ 543**	**$ 631**	**$ 720**	**$ 809**	**$ 897**	**$ 1,075**
UNBUNDLED RATES - PROPOSED																	
Distribution																	
Distribution Charge @ $14.50	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15
All kWh @ 6.190 ¢/kWh	$ -	$ 3	$ 6	$ 15	$ 31	$ 46	$ 58	$ 62	$ 93	$ 124	$ 155	$ 186	$ 217	$ 248	$ 279	$ 310	$ 371
Sub-Total	$ 15	$ 18	$ 21	$ 30	$ 45	$ 61	$ 72	$ 76	$ 107	$ 138	$ 169	$ 200	$ 231	$ 262	$ 293	$ 324	$ 386
Riders																	
Universal Service Charge @ 0.947 ¢/kWh	$ -	$ 0	$ 1	$ 2	$ 5	$ 7	$ 9	$ 9	$ 14	$ 19	$ 24	$ 28	$ 33	$ 38	$ 43	$ 47	$ 57
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Phase IV Energy Efficiency Charge @ 0.192 ¢/kWh	$ -	$ 0	$ 0	$ 0	$ 1	$ 1	$ 2	$ 2	$ 3	$ 4	$ 5	$ 6	$ 7	$ 8	$ 9	$ 10	$ 12
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Default Service Support Charge @ 0.405 ¢/kWh	$ -	$ 0	$ 0	$ 1	$ 2	$ 3	$ 4	$ 4	$ 6	$ 8	$ 10	$ 12	$ 14	$ 16	$ 18	$ 20	$ 24
Solar Photovoltaic Requirements Charge @ 0.006 ¢/k	$ -	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Sub-Total	$ -	$ 1	$ 2	$ 4	$ 8	$ 12	$ 14	$ 16	$ 23	$ 31	$ 39	$ 47	$ 54	$ 62	$ 70	$ 78	$ 93
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
PTC/HPS Charge																	
All kWh @ $ 0.11306 /kWh	$ -	$ 6	$ 11	$ 28	$ 57	$ 85	$ 105	$ 113	$ 170	$ 226	$ 283	$ 339	$ 396	$ 452	$ 509	$ 565	$ 678
Sub Total	$ 15	$ 24	$ 34	$ 62	$ 110	$ 157	$ 191	$ 205	$ 300	$ 395	$ 491	$ 586	$ 681	$ 776	$ 872	$ 967	$ 1,157
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Bill	**$ 15**	**$ 24**	**$ 34**	**$ 62**	**$ 110**	**$ 157**	**$ 191**	**$ 205**	**$ 300**	**$ 395**	**$ 491**	**$ 586**	**$ 681**	**$ 776**	**$ 872**	**$ 967**	**$ 1,157**
% Increase	**41.1%**	**25.5%**	**19.7%**	**13.7%**	**10.9%**	**9.8%**	**9.3%**	**9.2%**	**8.6%**	**8.3%**	**8.1%**	**8.0%**	**7.9%**	**7.8%**	**7.8%**	**7.7%**	**7.7%**

Met-Ed Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.		Current			Pro Forma				
		Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue	Revenue Change	Percent Change
	SCHEDULE GSV (Volunteer Service)	*[a]*	*[b]*	*[c]=[a]x[b]*	*[e]=[a]+[d]*	*[f]*	*[g]=[e]x[f]*	*[h]=[g]-[c]*	*[i]=[h]/[c]*
1	Distribution								
2	Customer Charge	3,020	$ 11.25	$ 33,977	3,020	$ 14.50	$ 43,792	$ 9,815	28.9%
3	Demand Charge (kW)	18,358	$ 2.72	49,934	18,358	$ 3.51	64,397	14,463	29.0%
4	Energy Charge (kWh)								
5	All kWh	10,064,727	$ 0.04800	483,107	10,064,727	$ 0.06190	623,051	139,944	29.0%
6	**Total Base Normalized Distribution Revenues**			**$ 567,018**			**$ 731,240**	**$ 164,222**	29.0%
7	Rider Charges								
8	Smart Meter Technologies Charge (Per Bill)	3,020	$ (1.00)	$ (3,020)	3,020	$ -	$ -	$ 3,020	-100.0%
9	TCJA Voluntary Surcharge		-3.91%	(22,170)		0.00%	-	22,170	-100.0%
10	STAS		0.02%	372		0.00%	-	(372)	-100.0%
11	Distribution System Improvement Charge		4.70%	$ 30,556		0.00%	$ -	(30,556)	-100.0%
12	**Total Distribution Including Rider Charges**			**$ 572,755**			**$ 731,240**	**$ 158,485**	27.7%
13	Rider Charges								
14	Default Service Support Charge	10,064,727	$ 0.00405	40,762	10,064,727	$ 0.00405	40,762	-	0.0%
15	Universal Service Charge	10,064,727	$ 0.00947	95,313	10,064,727	$ 0.00947	95,313	-	0.0%
16	Solar Photovoltaic Requirements Charge	10,064,727	$ 0.00006	604	10,064,727	$ 0.00006	604	-	0.0%
17	Phase IV Energy Efficiency and Conservation Charge	10,064,727	$ 0.00129	12,983	10,064,727	$ 0.00129	12,983	-	0.0%
18	PTC/HPS Charge	10,064,727	$ 0.11306	1,137,918	10,064,727	$ 0.11306	1,137,918	-	0.0%
19	**Total Energy and Revenue**	10,064,727		**$ 1,860,336**	10,064,727		**$ 2,018,821**	**$ 158,485**	8.5%
20	Avg rate per kWh			$ 0.18484			$ 0.20058		
21	Proposed Increase						$ 158,485		
22	Percent Increase						8.52%		

Met-Ed Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE GS-V

	ENERGY USAGE																	
All kWh	0	50	100	250	500	750	900	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	6,000
Total Energy Usage	0	50	100	250	500	750	900	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	6,000
Total Proposed Bill	$ 14.50	$ 23.99	$ 33.48	$ 61.96	$ 109.42	$ 156.88	$ 185.35	$ 204.33	$ 299.25	$ 394.17	$ 489.09	$ 584.00	$ 678.92	$ 773.84	$ 868.75	$ 963.67	$ 1,153.51
Total Current Bill	10.27	19.11	27.95	54.46	98.65	142.84	169.36	187.04	275.42	363.80	452.18	540.56	628.94	717.32	805.70	894.08	1,070.85
Increase ($)	$ 4.23	$ 4.88	$ 5.53	$ 7.49	$ 10.76	$ 14.03	$ 15.99	$ 17.30	$ 23.84	$ 30.37	$ 36.91	$ 43.44	$ 49.98	$ 56.52	$ 63.05	$ 69.59	$ 82.66
Increase (%)	41.14%	25.54%	19.80%	13.76%	10.91%	9.82%	9.44%	9.25%	8.65%	8.35%	8.16%	8.04%	7.95%	7.88%	7.8%	7.8%	7.7%
Overall Increase (%)	8.52%	8.52%	8.52%	8.52%	8.52%	8.52%	8.52%	8.52%	8.52%	8.52%	8.52%	8.52%	8.52%	8.52%	8.52%	8.52%	8.52%
UNBUNDLED RATES - CURRENT																	
Distribution																	
Distribution Charge @ $11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25
All kWh @ 4.800 ¢/kWh	$ -	$ 2	$ 5	$ 12	$ 24	$ 36	$ 43	$ 48	$ 72	$ 96	$ 120	$ 144	$ 168	$ 192	$ 216	$ 240	$ 288
Sub-Total	$ 11	$ 14	$ 16	$ 23	$ 35	$ 47	$ 54	$ 59	$ 83	$ 107	$ 131	$ 155	$ 179	$ 203	$ 227	$ 251	$ 299
Riders																	
Universal Service Charge @ 0.947 ¢/kWh	$ -	$ 0	$ 1	$ 2	$ 5	$ 7	$ 9	$ 9	$ 14	$ 19	$ 24	$ 28	$ 33	$ 38	$ 43	$ 47	$ 57
TCJA @ -3.910 %	$ (0)	$ (1)	$ (1)	$ (1)	$ (1)	$ (2)	$ (2)	$ (2)	$ (3)	$ (4)	$ (5)	$ (6)	$ (7)	$ (8)	$ (9)	$ (10)	$ (12)
Phase IV Energy Efficiency Charge @ 0.129 ¢/kWh	$ -	$ 0	$ 0	$ 0	$ 1	$ 1	$ 1	$ 1	$ 2	$ 3	$ 3	$ 4	$ 5	$ 5	$ 6	$ 6	$ 8
Smart Meter Charge @ $-1.00	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)
Default Service Support Charge @ 0.405 ¢/kWh	$ -	$ 0	$ 0	$ 1	$ 2	$ 3	$ 4	$ 4	$ 6	$ 8	$ 10	$ 12	$ 14	$ 16	$ 18	$ 20	$ 24
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kW	$ -	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Sub-Total	$ (1)	$ (1)	$ (0)	$ 2	$ 5	$ 8	$ 10	$ 12	$ 18	$ 25	$ 31	$ 38	$ 44	$ 51	$ 57	$ 64	$ 77
DSIC @ 4.700 %	$ 0	$ 1	$ 1	$ 1	$ 2	$ 2	$ 3	$ 3	$ 4	$ 6	$ 7	$ 8	$ 10	$ 11	$ 12	$ 14	$ 17
PTC/HPS Charge																	
All kWh @ $ 0.11306 /kWh	$ -	$ 6	$ 11	$ 28	$ 57	$ 85	$ 102	$ 113	$ 170	$ 226	$ 283	$ 339	$ 396	$ 452	$ 509	$ 565	$ 678
Sub Total	$ 10	$ 19	$ 28	$ 54	$ 99	$ 143	$ 169	$ 187	$ 275	$ 364	$ 452	$ 540	$ 629	$ 717	$ 806	$ 894	$ 1,071
STAS @ 0.02 %	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Total Bill	**$ 10**	**$ 19**	**$ 28**	**$ 54**	**$ 99**	**$ 143**	**$ 169**	**$ 187**	**$ 275**	**$ 364**	**$ 452**	**$ 541**	**$ 629**	**$ 717**	**$ 806**	**$ 894**	**$ 1,071**
UNBUNDLED RATES - PROPOSED																	
Distribution																	
Distribution Charge @ $14.50	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15
All kWh @ 6.190 ¢/kWh	$ -	$ 3	$ 6	$ 15	$ 31	$ 46	$ 56	$ 62	$ 93	$ 124	$ 155	$ 186	$ 217	$ 248	$ 279	$ 310	$ 371
Sub-Total	$ 15	$ 18	$ 21	$ 30	$ 45	$ 61	$ 70	$ 76	$ 107	$ 138	$ 169	$ 200	$ 231	$ 262	$ 293	$ 324	$ 386
Riders																	
Universal Service Charge @ 0.947 ¢/kWh	$ -	$ 0	$ 1	$ 2	$ 5	$ 7	$ 9	$ 9	$ 14	$ 19	$ 24	$ 28	$ 33	$ 38	$ 43	$ 47	$ 57
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Phase IV Energy Efficiency Charge @ 0.129 ¢/kWh	$ -	$ 0	$ 0	$ 0	$ 1	$ 1	$ 1	$ 1	$ 2	$ 3	$ 3	$ 4	$ 5	$ 5	$ 6	$ 6	$ 8
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Default Service Support Charge @ 0.405 ¢/kWh	$ -	$ 0	$ 0	$ 1	$ 2	$ 3	$ 4	$ 4	$ 6	$ 8	$ 10	$ 12	$ 14	$ 16	$ 18	$ 20	$ 24
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kW	$ -	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Sub-Total	$ -	$ 1	$ 1	$ 4	$ 7	$ 11	$ 13	$ 15	$ 22	$ 30	$ 37	$ 45	$ 52	$ 59	$ 67	$ 74	$ 89
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
PTC/HPS Charge																	
All kWh @ $ 0.11306 /kWh	$ -	$ 6	$ 11	$ 28	$ 57	$ 85	$ 102	$ 113	$ 170	$ 226	$ 283	$ 339	$ 396	$ 452	$ 509	$ 565	$ 678
Sub Total	$ 15	$ 24	$ 33	$ 62	$ 109	$ 157	$ 185	$ 204	$ 299	$ 394	$ 489	$ 584	$ 679	$ 774	$ 869	$ 964	$ 1,154
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Bill	**$ 15**	**$ 24**	**$ 33**	**$ 62**	**$ 109**	**$ 157**	**$ 185**	**$ 204**	**$ 299**	**$ 394**	**$ 489**	**$ 584**	**$ 679**	**$ 774**	**$ 869**	**$ 964**	**$ 1,154**
% Increase	**41.1%**	**25.5%**	**19.8%**	**13.8%**	**10.9%**	**9.8%**	**9.4%**	**9.2%**	**8.7%**	**8.3%**	**8.2%**	**8.0%**	**7.9%**	**7.9%**	**7.8%**	**7.8%**	**7.7%**

Met-Ed Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.		Current			Pro Forma				
		Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue	Revenue Change	Percent Change
	SCHEDULE GS-Small (General Service Small)	*[a]*	*[b]*	*[c]=[a]x[b]*	*[e]=[a]+[d]*	*[f]*	*[g]=[e]x[f]*	*[h]=[g]-[c]*	*[i]=[h]/[c]*
1	Distribution								
2	Customer Charge	494,420	$ 21.88	$ 10,817,903	494,420	$ 29.56	$ 14,614,028	$ 3,796,125	35.1%
3	Demand Charge (kW)								
4	Energy Charge (kWh)								
5	All kWh	151,865,272	$ 0.04069	6,179,398	151,865,272	$ 0.05497	8,347,819	2,168,421	35.1%
6	**Total Base Normalized Distribution Revenues**			**$ 16,997,301**			**$ 22,961,847**	**$ 5,964,546**	35.1%
7	Rider Charges								
8	Smart Meter Technologies Charge (Per Bill)	494,420	$ 1.92	$ 949,286	494,420	$ -	$ -	$ (949,286)	-100.0%
9	TCJA Voluntary Surcharge		-3.91%	(664,594)		0.00%	-	664,594	-100.0%
10	STAS		0.02%	7,301		0.00%	-	(7,301)	-100.0%
11	Distribution System Improvement Charge		4.70%	$ 821,461		0.00%	$ -	(821,461)	-100.0%
12	**Total Distribution Including Rider Charges**			**$ 18,110,754**			**$ 22,961,847**	**$ 4,851,093**	26.8%
13	Rider Charges								
14	Default Service Support Charge	151,865,272	$ 0.00110	167,052	151,865,272	$ 0.00110	167,052	-	0.0%
15	Universal Service Charge			-			-	-	0.0%
16	Solar Photovoltaic Requirements Charge	151,865,272	$ 0.00006	9,112	151,865,272	$ 0.00006	9,112	-	0.0%
17	Phase IV Energy Efficiency and Conservation Charge	151,865,272	$ 0.00129	195,906	151,865,272	$ 0.00129	195,906	-	0.0%
18	PTC/HPS Charge	151,865,272	$ 0.11872	18,029,445	151,865,272	$ 0.11872	18,029,445	-	0.0%
19	**Total Energy and Revenue**	151,865,272		**$ 36,512,269**	151,865,272		**$ 41,363,362**	**$ 4,851,093**	13.3%
20	Avg rate per kWh			$ 0.24043			$ 0.27237		
21	Proposed Increase						$ 4,851,093		
22	Percent Increase						13.29%		

Met-Ed Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE GS - SMALL - SINGLE PHASE
At Average Levels of kWh Use

KW Demand																			
Total kW	0	1	1	1	1	1	1	1	3	3	3	3	3	5	5	5	5		
Hrs Use	0	100	200	300	400	500	600	730	100	200	300	400	500	100	200	300	500		
ENERGY USAGE																			
Monthly Energy Usage	0	100	200	300	400	500	600	730	300	600	900	1,200	1,500	500	1,000	1,500	2,500		
Total Energy Usage	0	100	200	300	400	500	600	730	300	600	900	1,200	1,500	500	1,000	1,500	2,500		
Total Proposed Bill	$ 29.56	$ 47.17	$ 64.79	$ 82.40	$ 100.01	$ 117.63	$ 135.24	$ 158.14	$ 82.40	$ 135.24	$ 188.08	$ 240.92	$ 293.77	$ 117.63	$ 205.70	$ 293.77	$ 469.90		
Total Current Bill	24.03	40.25	56.47	72.69	88.91	105.13	121.35	142.43	72.69	121.35	170.01	218.67	267.33	105.13	186.23	267.33	429.53		
Increase ($)	$ 5.53	$ 6.92	$ 8.32	$ 9.71	$ 11.11	$ 12.50	$ 13.89	$ 15.71	$ 9.71	$ 13.89	$ 18.08	$ 22.26	$ 26.44	$ 12.50	$ 19.47	$ 26.44	$ 40.38		
Increase (%)	23.02%	17.20%	14.73%	13.36%	12.49%	11.89%	11.45%	11.03%	13.36%	11.45%	10.63%	10.18%	9.89%	11.89%	10.5%	9.9%	9.4%		
Overall Increase (%)	13.29%	13.29%	13.29%	13.29%	13.29%	13.29%	13.29%	13.29%	13.29%	13.29%	13.29%	13.29%	13.29%	13.29%	13.29%	13.29%	13.29%		
UNBUNDLED RATES - CURRENT																			
Distribution																			
Distribution Charge @ $21.88	$ 22	$ 22	$ 22	$ 22	$ 22	$ 22	$ 22	$ 22	$ 22	$ 22	$ 22	$ 22	$ 22	$ 22	$ 22	$ 22	$ 22		
All kWh @ 4.069 ¢/kWh	$ -	$ 4	$ 8	$ 12	$ 16	$ 20	$ 24	$ 30	$ 12	$ 24	$ 37	$ 49	$ 61	$ 20	$ 41	$ 61	$ 102		
Sub-Total	$ 22	$ 26	$ 30	$ 34	$ 38	$ 42	$ 46	$ 52	$ 34	$ 46	$ 59	$ 71	$ 83	$ 42	$ 63	$ 83	$ 124		
Riders																			
Phase IV Energy Efficiency Charge @ 0.129 ¢/kWh	$ -	$ 0	$ 0	$ 0	$ 1	$ 1	$ 1	$ 1	$ 0	$ 1	$ 1	$ 2	$ 2	$ 1	$ 1	$ 2	$ 3		
TCJA @ -3.910 %	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (2)	$ (2)	$ (2)	$ (1)	$ (2)	$ (2)	$ (3)	$ (3)	$ (2)	$ (2)	$ (3)	$ (5)		
Smart Meter Charge @ $1.92	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2		
Default Service Support Charge @ 0.110 ¢/kWh	$ -	$ 0	$ 0	$ 0	$ 0	$ 1	$ 1	$ 1	$ 0	$ 1	$ 1	$ 1	$ 2	$ 1	$ 1	$ 2	$ 3		
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kV	$ -	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0		
Sub-Total	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 2	$ 2	$ 1	$ 2	$ 2	$ 2	$ 2	$ 1	$ 2	$ 2	$ 3		
DSIC @ 4.700 %	$ 1	$ 1	$ 1	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 3	$ 3	$ 4	$ 2	$ 3	$ 4	$ 6		
PTC/HPS Charge																			
All kWh @ $ 0.11872 /kWh	$ -	$ 12	$ 24	$ 36	$ 47	$ 59	$ 71	$ 87	$ 36	$ 71	$ 107	$ 142	$ 178	$ 59	$ 119	$ 178	$ 297		
Sub Total	$ 24	$ 40	$ 56	$ 73	$ 89	$ 105	$ 121	$ 142	$ 73	$ 121	$ 170	$ 219	$ 267	$ 105	$ 186	$ 267	$ 429		
STAS @ 0.02 %	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0		
Total Bill	**$ 24**	**$ 40**	**$ 56**	**$ 73**	**$ 89**	**$ 105**	**$ 121**	**$ 142**	**$ 73**	**$ 121**	**$ 170**	**$ 219**	**$ 267**	**$ 105**	**$ 186**	**$ 267**	**$ 430**		
UNBUNDLED RATES - PROPOSED																			
Distribution																			
Distribution Charge @ $29.56	$ 30	$ 30	$ 30	$ 30	$ 30	$ 30	$ 30	$ 30	$ 30	$ 30	$ 30	$ 30	$ 30	$ 30	$ 30	$ 30	$ 30		
All kWh @ 5.497 ¢/kWh	$ -	$ 5	$ 11	$ 16	$ 22	$ 27	$ 33	$ 40	$ 16	$ 33	$ 49	$ 66	$ 82	$ 27	$ 55	$ 82	$ 137		
Sub-Total	$ 30	$ 35	$ 41	$ 46	$ 52	$ 57	$ 63	$ 70	$ 46	$ 63	$ 79	$ 96	$ 112	$ 57	$ 85	$ 112	$ 167		
Riders																			
Phase IV Energy Efficiency Charge @ 0.129 ¢/kWh	$ -	$ 0	$ 0	$ 0	$ 1	$ 1	$ 1	$ 1	$ 0	$ 1	$ 1	$ 2	$ 2	$ 1	$ 1	$ 2	$ 3		
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Default Service Support Charge @ 0.110 ¢/kWh	$ -	$ 0	$ 0	$ 0	$ 0	$ 1	$ 1	$ 1	$ 0	$ 1	$ 1	$ 1	$ 2	$ 1	$ 1	$ 2	$ 3		
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kV	$ -	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0		
Sub-Total	$ -	$ 0	$ 0	$ 1	$ 1	$ 1	$ 1	$ 2	$ 1	$ 1	$ 2	$ 3	$ 4	$ 1	$ 2	$ 4	$ 6		
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
PTC/HPS Charge																			
All kWh @ $ 0.11872 /kWh	$ -	$ 12	$ 24	$ 36	$ 47	$ 59	$ 71	$ 87	$ 36	$ 71	$ 107	$ 142	$ 178	$ 59	$ 119	$ 178	$ 297		
Sub Total	$ 30	$ 47	$ 65	$ 82	$ 100	$ 118	$ 135	$ 158	$ 82	$ 135	$ 188	$ 241	$ 294	$ 118	$ 206	$ 294	$ 470		
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Total Bill	**$ 30**	**$ 47**	**$ 65**	**$ 82**	**$ 100**	**$ 118**	**$ 135**	**$ 158**	**$ 82**	**$ 135**	**$ 188**	**$ 241**	**$ 294**	**$ 118**	**$ 206**	**$ 294**	**$ 470**		
% Increase	**23.0%**	**17.2%**	**14.7%**	**13.4%**	**12.5%**	**11.9%**	**11.4%**	**11.0%**	**13.4%**	**11.4%**	**10.6%**	**10.2%**	**9.9%**	**11.9%**	**10.5%**	**9.9%**	**9.4%**		

Met-Ed Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.		Current			Pro Forma				
		Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue	Revenue Change	Percent Change
	SCHEDULE GS-Medium (General Service Medium)	*[a]*	*[b]*	*[c]=[a]x[b]*	*[e]=[a]+[d]*	*[f]*	*[g]=[e]x[f]*	*[h]=[g]-[c]*	*[i]=[h]/[c]*
1	Distribution								
2	Customer Charge								
3	Single Phase	153,354	$ 24.07	$ 3,691,239	153,354	$ 30.03	$ 4,604,592	$ 913,353	24.7%
4	Three Phase	174,210	$ 43.03	7,496,242	174,210	$ 53.68	9,351,098	1,854,856	24.7%
	Demand Charge								
5	All kW	8,863,323	$ 5.11	45,291,582	8,863,323	$ 6.37	56,498,452		
6	All rkVa	2,741,526	$ 0.20	548,305	2,741,526	$ 0.25	683,977	135,672	24.7%
7	Energy Charge (kWh)	2,610,563,574	$ -	-	2,610,563,574				
8	**Total Base Normalized Distribution Revenues**			**$ 57,027,367**			**$ 71,138,119**	**$ 14,110,752**	24.7%
9	Rider Charges								
10	Smart Meter Technologies Charge (Per Bill)	327,564	$ 1.92	$ 628,923	327,564	$ -	$ -	$ (628,923)	
11	TCJA Voluntary Surcharge		-3.91%	(2,229,770)		0.00%	-	2,229,770	-100.0%
12	STAS		0.02%	74,908		0.00%	-	(74,908)	-100.0%
13	Distribution System Improvement Charge		4.70%	$ 2,763,325		0.00%	$ -	(2,763,325)	-100.0%
14	**Total Distribution Including Rider Charges**			**$ 58,264,752**			**$ 71,138,119**	**$ 12,873,367**	22.1%
15	Rider Charges								
16	Default Service Support Charge	2,610,563,574	$ 0.00111	2,897,726	2,610,563,574	$ 0.00111	2,897,726	-	0.0%
17	Universal Service Charge			-			-	-	0.0%
18	Solar Photovoltaic Requirements Charge	2,610,563,574	$ 0.00006	156,634	2,610,563,574	$ 0.00006	156,634	-	0.0%
19	Phase IV Energy Efficiency and Conservation Charge	2,610,563,574	$ 0.00129	3,367,627	2,610,563,574	$ 0.00129	3,367,627	-	0.0%
20	PTC/HPS Charge	2,610,563,574	$ 0.11872	309,926,108	2,610,563,574	$ 0.11872	309,926,108	-	0.0%
21	**Total Energy and Revenue**	2,610,563,574		**$ 374,612,846**	2,610,563,574	-	**$ 387,486,213**	**$ 12,873,367**	3.4%
22	Avg rate per kWh			$ 0.14350			$ 0.14843		
23	Proposed Increase						$ 12,873,367		
24	Percent Increase						3.44%		

Met-Ed Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE GS MEDIUM - SINGLE PHASE
With Demands 10 - 20 KW
At Average Levels of kWh Use

KW Demand																		
Total kW	0	10	10	10	10	10	10	10	10	20	20	20	20	20	20	20	20	20
Hrs Use	0	100	200	300	400	500	600	730	900	100	200	300	400	500	600	730	900	
ENERGY USAGE																		
Monthly Energy Usage	0	1,000	2,000	3,000	4,000	5,000	6,000	7,300	9,000	2,000	4,000	6,000	8,000	10,000	12,000	14,600	18,000	
Total Energy Usage	0	1,000	2,000	3,000	4,000	5,000	6,000	7,300	9,000	2,000	4,000	6,000	8,000	10,000	12,000	14,600	18,000	
Total Proposed Bill	$ 30.03	$ 214.95	$ 336.13	$ 457.31	$ 578.49	$ 699.67	$ 820.85	$ 978.38	$ 1,184.39	$ 399.87	$ 642.23	$ 884.59	$ 1,126.95	$ 1,369.31	$ 1,611.67	$ 1,926.74	$ 2,338.75	
Total Current Bill	26.23	198.92	320.18	441.45	562.71	683.98	805.24	962.89	1,169.04	371.60	614.13	856.66	1,099.19	1,341.72	1,584.25	1,899.54	2,311.84	
Increase ($)	$ 3.79	$ 16.03	$ 15.95	$ 15.86	$ 15.78	$ 15.69	$ 15.61	$ 15.50	$ 15.35	$ 28.27	$ 28.10	$ 27.93	$ 27.76	$ 27.59	$ 27.42	$ 27.20	$ 26.91	
Increase (%)	14.47%	8.06%	4.98%	3.59%	2.80%	2.29%	1.94%	1.61%	1.31%	7.61%	4.58%	3.26%	2.53%	2.06%	1.7%	1.4%	1.2%	
Overall Increase (%)	3.44%	3.44%	3.44%	3.44%	3.44%	3.44%	3.44%	3.44%	3.44%	3.44%	3.44%	3.44%	3.44%	3.44%	3.44%	3.44%	3.44%	
UNBUNDLED RATES - CURRENT																		
Distribution																		
Distribution Charge @ $24.07	$ 24	$ 24	$ 24	$ 24	$ 24	$ 24	$ 24	$ 24	$ 24	$ 24	$ 24	$ 24	$ 24	$ 24	$ 24	$ 24	$ 24	
All kW @ $5.11/kW	$ -	$ 51	$ 51	$ 51	$ 51	$ 51	$ 51	$ 51	$ 51	$ 102	$ 102	$ 102	$ 102	$ 102	$ 102	$ 102	$ 102	
Sub-Total	$ 24	$ 75	$ 75	$ 75	$ 75	$ 75	$ 75	$ 75	$ 75	$ 126	$ 126	$ 126	$ 126	$ 126	$ 126	$ 126	$ 126	
Riders																		
Phase IV Energy Efficiency Charge @ 0.129 ¢/kWh	$ -	$ 1	$ 3	$ 4	$ 5	$ 6	$ 8	$ 9	$ 12	$ 3	$ 5	$ 8	$ 10	$ 13	$ 15	$ 19	$ 23	
TCJA @ -3.910 %	$ (1)	$ (3)	$ (3)	$ (3)	$ (3)	$ (3)	$ (3)	$ (3)	$ (3)	$ (5)	$ (5)	$ (5)	$ (5)	$ (5)	$ (5)	$ (5)	$ (5)	
Smart Meter Charge @ $1.92	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	
Default Service Support Charge @ 0.111 ¢/kWh	$ -	$ 1	$ 2	$ 3	$ 4	$ 6	$ 7	$ 8	$ 10	$ 2	$ 4	$ 7	$ 9	$ 11	$ 13	$ 16	$ 20	
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kV	$ -	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1	$ 0	$ 0	$ 0	$ 0	$ 1	$ 1	$ 1	$ 1	
Sub-Total	$ 1	$ 1	$ 4	$ 6	$ 9	$ 11	$ 14	$ 17	$ 21	$ 2	$ 7	$ 12	$ 17	$ 22	$ 27	$ 33	$ 41	
DSIC @ 4.700 %	$ 1	$ 4	$ 4	$ 4	$ 4	$ 4	$ 4	$ 4	$ 4	$ 6	$ 6	$ 6	$ 6	$ 6	$ 7	$ 7	$ 7	
PTC/HPS Charge																		
All kWh @ $ 0.11872 /kWh	$ -	$ 119	$ 237	$ 356	$ 475	$ 594	$ 712	$ 867	$ 1,068	$ 237	$ 475	$ 712	$ 950	$ 1,187	$ 1,425	$ 1,733	$ 2,137	
Sub Total	$ 26	$ 199	$ 320	$ 441	$ 563	$ 684	$ 805	$ 963	$ 1,169	$ 372	$ 614	$ 856	$ 1,099	$ 1,341	$ 1,584	$ 1,899	$ 2,311	
STAS @ 0.02 %	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	
Total Bill	**$ 26**	**$ 199**	**$ 320**	**$ 441**	**$ 563**	**$ 684**	**$ 805**	**$ 963**	**$ 1,169**	**$ 372**	**$ 614**	**$ 857**	**$ 1,099**	**$ 1,342**	**$ 1,584**	**$ 1,900**	**$ 2,312**	
UNBUNDLED RATES - PROPOSED																		
Distribution																		
Distribution Charge @ $30.03	$ 30	$ 30	$ 30	$ 30	$ 30	$ 30	$ 30	$ 30	$ 30	$ 30	$ 30	$ 30	$ 30	$ 30	$ 30	$ 30	$ 30	
All kW @ $6.37/kW	$ -	$ 64	$ 64	$ 64	$ 64	$ 64	$ 64	$ 64	$ 64	$ 127	$ 127	$ 127	$ 127	$ 127	$ 127	$ 127	$ 127	
Sub-Total	$ 30	$ 94	$ 94	$ 94	$ 94	$ 94	$ 94	$ 94	$ 94	$ 158	$ 158	$ 158	$ 158	$ 158	$ 158	$ 158	$ 158	
Riders																		
Phase IV Energy Efficiency Charge @ 0.129 ¢/kWh	$ -	$ 1	$ 3	$ 4	$ 5	$ 6	$ 8	$ 9	$ 12	$ 3	$ 5	$ 8	$ 10	$ 13	$ 15	$ 19	$ 23	
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Default Service Support Charge @ 0.111 ¢/kWh	$ -	$ 1	$ 2	$ 3	$ 4	$ 6	$ 7	$ 8	$ 10	$ 2	$ 4	$ 7	$ 9	$ 11	$ 13	$ 16	$ 20	
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kV	$ -	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1	$ 0	$ 0	$ 0	$ 0	$ 1	$ 1	$ 1	$ 1	
Sub-Total	$ -	$ 2	$ 5	$ 7	$ 10	$ 12	$ 15	$ 18	$ 22	$ 5	$ 10	$ 15	$ 20	$ 25	$ 30	$ 36	$ 44	
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
PTC/HPS Charge																		
All kWh @ $ 0.11872 /kWh	$ -	$ 119	$ 237	$ 356	$ 475	$ 594	$ 712	$ 867	$ 1,068	$ 237	$ 475	$ 712	$ 950	$ 1,187	$ 1,425	$ 1,733	$ 2,137	
Sub Total	$ 30	$ 215	$ 336	$ 457	$ 578	$ 700	$ 821	$ 978	$ 1,184	$ 400	$ 642	$ 885	$ 1,127	$ 1,369	$ 1,612	$ 1,927	$ 2,339	
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Total Bill	**$ 30**	**$ 215**	**$ 336**	**$ 457**	**$ 578**	**$ 700**	**$ 821**	**$ 978**	**$ 1,184**	**$ 400**	**$ 642**	**$ 885**	**$ 1,127**	**$ 1,369**	**$ 1,612**	**$ 1,927**	**$ 2,339**	
% Increase	**14.47%**	**8.06%**	**4.98%**	**3.59%**	**2.80%**	**2.29%**	**1.94%**	**1.61%**	**1.31%**	**7.61%**	**4.58%**	**3.26%**	**2.53%**	**2.06%**	**1.73%**	**1.43%**	**1.16%**	

Met-Ed Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE GS-MEDIUM - THREE PHASE
With Demands 25-100 KW
At Average Levels of kWh Use

KW Demand																		
Total kW	25	25	25	25	25	50	50	50	50	75	75	75	75	100	100	100	100
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730
REACTIVE DEMAND																		
rkVA	8	8	8	8	8	15	15	15	15	23	23	23	23	31	31	31	31
ENERGY USAGE																		
Monthly Energy Usage	0	2,500	7,500	12,500	18,250	5,000	15,000	25,000	36,500	7,500	22,500	37,500	54,750	10,000	30,000	50,000	73,000
Total Energy Usage	0	2,500	7,500	12,500	18,250	5,000	15,000	25,000	36,500	7,500	22,500	37,500	54,750	10,000	30,000	50,000	73,000
Total Proposed Bill	$ 214.97	$ 517.92	$ 1,123.82	$ 1,729.72	$ 2,426.50	$ 982.16	$ 2,193.96	$ 3,405.76	$ 4,799.33	$ 1,446.40	$ 3,264.10	$ 5,081.80	$ 7,172.15	$ 1,910.64	$ 4,334.24	$ 6,757.84	$ 9,544.98
Total Current Bill	175.42	478.58	1,084.90	1,691.23	2,388.50	911.85	2,124.50	3,337.14	4,731.69	1,345.12	3,164.09	4,983.06	7,074.88	1,778.38	4,203.68	6,628.98	9,418.07
Increase ($)	$ 39.55	$ 39.34	$ 38.91	$ 38.49	$ 38.00	$ 70.31	$ 69.46	$ 68.61	$ 67.64	$ 101.28	$ 100.01	$ 98.73	$ 97.27	$ 132.25	$ 130.55	$ 128.86	$ 126.90
Increase (%)	22.55%	8.22%	3.59%	2.28%	1.59%	7.71%	3.27%	2.06%	1.43%	7.53%	3.16%	1.98%	1.37%	7.44%	3.1%	1.9%	1.3%
Overall Increase (%)	3.44%	3.44%	3.44%	3.44%	3.44%	3.44%	3.44%	3.44%	3.44%	3.44%	3.44%	3.44%	3.44%	3.44%	3.44%	3.44%	3.44%
UNBUNDLED RATES - CURRENT																		
Distribution																		
Distribution Charge @ $43.03	$ 43	$ 43	$ 43	$ 43	$ 43	$ 43	$ 43	$ 43	$ 43	$ 43	$ 43	$ 43	$ 43	$ 43	$ 43	$ 43	$ 43
All kW @ $5.11/kW	$ 128	$ 128	$ 128	$ 128	$ 128	$ 256	$ 256	$ 256	$ 256	$ 383	$ 383	$ 383	$ 383	$ 511	$ 511	$ 511	$ 511
All rkVA @ $0.20 /rkVA	$ 2	$ 2	$ 2	$ 2	$ 2	$ 3	$ 3	$ 3	$ 3	$ 5	$ 5	$ 5	$ 5	$ 6	$ 6	$ 6	$ 6
Sub-Total	$ 172	$ 172	$ 172	$ 172	$ 172	$ 302	$ 302	$ 302	$ 302	$ 431	$ 431	$ 431	$ 431	$ 560	$ 560	$ 560	$ 560
Riders																		
Phase IV Energy Efficiency Charge @ 0.129 ¢/kWh	$ -	$ 3	$ 10	$ 16	$ 24	$ 6	$ 19	$ 32	$ 47	$ 10	$ 29	$ 48	$ 71	$ 13	$ 39	$ 65	$ 94
TCJA @ -3.910 %	$ (7)	$ (7)	$ (7)	$ (7)	$ (7)	$ (12)	$ (12)	$ (12)	$ (12)	$ (17)	$ (17)	$ (17)	$ (17)	$ (22)	$ (22)	$ (22)	$ (22)
Smart Meter Charge @ $1.92	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2
Default Service Support Charge @ 0.111 ¢/kWh	$ -	$ 3	$ 8	$ 14	$ 20	$ 6	$ 17	$ 28	$ 41	$ 8	$ 25	$ 42	$ 61	$ 11	$ 33	$ 56	$ 81
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kv	$ -	$ 0	$ 0	$ 1	$ 1	$ 0	$ 1	$ 2	$ 2	$ 0	$ 1	$ 2	$ 3	$ 1	$ 2	$ 3	$ 4
Sub-Total	$ (5)	$ 1	$ 14	$ 26	$ 40	$ 2	$ 27	$ 52	$ 80	$ 4	$ 40	$ 77	$ 120	$ 5	$ 54	$ 103	$ 160
DSIC @ 4.700 %	$ 8	$ 8	$ 8	$ 9	$ 9	$ 14	$ 15	$ 15	$ 16	$ 20	$ 21	$ 22	$ 23	$ 26	$ 27	$ 28	$ 30
PTC/HPS Charge																		
All kWh @ $ 0.11872 /kWh	$ -	$ 297	$ 890	$ 1,484	$ 2,167	$ 594	$ 1,781	$ 2,968	$ 4,333	$ 890	$ 2,671	$ 4,452	$ 6,500	$ 1,187	$ 3,562	$ 5,936	$ 8,667
Sub Total	$ 175.38	$ 478.48	$ 1,084.69	$ 1,690.89	$ 2,388.02	$ 911.67	$ 2,124.07	$ 3,336.48	$ 4,730.74	$ 1,344.85	$ 3,163.46	$ 4,982.07	$ 7,073.47	$ 1,778.03	$ 4,202.84	$ 6,627.65	$ 9,416.19
STAS @ 0.02 %	$ 0.04	$ 0.10	$ 0.22	$ 0.34	$ 0.48	$ 0.18	$ 0.42	$ 0.67	$ 0.95	$ 0.27	$ 0.63	$ 1.00	$ 1.41	$ 0.36	$ 0.84	$ 1.33	$ 1.88
Total Bill	**$ 175.42**	**$ 478.58**	**$ 1,084.90**	**$ 1,691.23**	**$ 2,388.50**	**$ 911.85**	**$ 2,124.50**	**$ 3,337.14**	**$ 4,731.69**	**$ 1,345.12**	**$ 3,164.09**	**$ 4,983.06**	**$ 7,074.88**	**$ 1,778.38**	**$ 4,203.68**	**$ 6,628.98**	**$ 9,418.07**
UNBUNDLED RATES - PROPOSED																		
Distribution																		
Distribution Charge @ $53.68	$ 54	$ 54	$ 54	$ 54	$ 54	$ 54	$ 54	$ 54	$ 54	$ 54	$ 54	$ 54	$ 54	$ 54	$ 54	$ 54	$ 54
All kW @ $6.37/kW	$ 159	$ 159	$ 159	$ 159	$ 159	$ 319	$ 319	$ 319	$ 319	$ 478	$ 478	$ 478	$ 478	$ 637	$ 637	$ 637	$ 637
All rkVA @ $0.25 /rkVA	$ 2	$ 2	$ 2	$ 2	$ 2	$ 4	$ 4	$ 4	$ 4	$ 6	$ 6	$ 6	$ 6	$ 8	$ 8	$ 8	$ 8
Sub-Total	$ 215	$ 215	$ 215	$ 215	$ 215	$ 376	$ 376	$ 376	$ 376	$ 538	$ 538	$ 538	$ 538	$ 699	$ 699	$ 699	$ 699
Riders																		
Phase IV Energy Efficiency Charge @ 0.129 ¢/kWh	$ -	$ 3	$ 10	$ 16	$ 24	$ 6	$ 19	$ 32	$ 47	$ 10	$ 29	$ 48	$ 71	$ 13	$ 39	$ 65	$ 94
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Default Service Support Charge @ 0.111 ¢/kWh	$ -	$ 3	$ 8	$ 14	$ 20	$ 6	$ 17	$ 28	$ 41	$ 8	$ 25	$ 42	$ 61	$ 11	$ 33	$ 56	$ 81
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kv	$ -	$ 0	$ 0	$ 1	$ 1	$ 0	$ 1	$ 2	$ 2	$ 0	$ 1	$ 2	$ 3	$ 1	$ 2	$ 3	$ 4
Sub-Total	$ -	$ 6	$ 18	$ 31	$ 45	$ 12	$ 37	$ 62	$ 90	$ 18	$ 55	$ 92	$ 135	$ 25	$ 74	$ 123	$ 180
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
PTC/HPS Charge																		
All kWh @ $ 0.11872 /kWh	$ -	$ 297	$ 890	$ 1,484	$ 2,167	$ 594	$ 1,781	$ 2,968	$ 4,333	$ 890	$ 2,671	$ 4,452	$ 6,500	$ 1,187	$ 3,562	$ 5,936	$ 8,667
Sub Total	$ 214.97	$ 517.92	$ 1,123.82	$ 1,729.72	$ 2,426.50	$ 982.16	$ 2,193.96	$ 3,405.76	$ 4,799.33	$ 1,446.40	$ 3,264.10	$ 5,081.80	$ 7,172.15	$ 1,910.64	$ 4,334.24	$ 6,757.84	$ 9,544.98
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Bill	**$ 214.97**	**$ 517.92**	**$ 1,123.82**	**$ 1,729.72**	**$ 2,426.50**	**$ 982.16**	**$ 2,193.96**	**$ 3,405.76**	**$ 4,799.33**	**$ 1,446.40**	**$ 3,264.10**	**$ 5,081.80**	**$ 7,172.15**	**$ 1,910.64**	**$ 4,334.24**	**$ 6,757.84**	**$ 9,544.98**
% Increase	**22.55%**	**8.22%**	**3.59%**	**2.28%**	**1.59%**	**7.71%**	**3.27%**	**2.06%**	**1.43%**	**7.53%**	**3.16%**	**1.98%**	**1.37%**	**7.44%**	**3.11%**	**1.94%**	**1.35%**

Met-Ed Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE GS-MEDIUM - THREE PHASE
With Demands 25-100 KW
At Average Levels of kWh Use

KW Demand																		
Total kW	250	250	250	250	250	250	250	250	250	400	400	400	400	400	400	400	400	
Hrs Use	0	100	200	300	400	500	600	730	900	100	200	300	400	500	600	730	900	
REACTIVE DEMAND																		
rkVA	77	77	77	77	77	77	77	77	77	124	124	124	124	124	124	124	124	
ENERGY USAGE																		
Monthly Energy Usage	0	25,000	50,000	75,000	100,000	125,000	150,000	182,500	225,000	40,000	80,000	120,000	160,000	200,000	240,000	292,000	360,000	
Total Energy Usage	0	25,000	50,000	75,000	100,000	125,000	150,000	182,500	225,000	40,000	80,000	120,000	160,000	200,000	240,000	292,000	360,000	
Total Proposed Bill	$ 1,666.57	$ 4,696.07	$ 7,725.57	$ 10,755.07	$ 13,784.57	$ 16,814.07	$ 19,843.57	$ 23,781.92	$ 28,932.07	$ 7,481.51	$ 12,328.71	$ 17,175.91	$ 22,023.11	$ 26,870.31	$ 31,717.51	$ 38,018.87	$ 46,259.11	
Total Current Bill	1,346.37	4,378.00	7,409.62	10,441.24	13,472.86	16,504.48	19,536.11	23,477.21	28,630.97	6,977.61	11,828.20	16,678.80	21,529.39	26,379.99	31,230.58	37,536.36	45,782.37	
Increase ($)	$ 320.20	$ 318.08	$ 315.95	$ 313.83	$ 311.71	$ 309.59	$ 307.47	$ 304.71	$ 301.10	$ 503.90	$ 500.51	$ 497.11	$ 493.72	$ 490.32	$ 486.93	$ 482.51	$ 476.74	
Increase (%)	23.78%	7.27%	4.26%	3.01%	2.31%	1.88%	1.57%	1.30%	1.05%	7.22%	4.23%	2.98%	2.29%	1.86%	1.6%	1.3%	1.0%	
Overall Increase (%)	3.44%	3.44%	3.44%	3.44%	3.44%	3.44%	3.44%	3.44%	3.44%	3.44%	3.44%	3.44%	3.44%	3.44%	3.44%	3.44%	3.44%	
UNBUNDLED RATES - CURRENT																		
Distribution																		
Distribution Charge @ $43.03	$ 43	$ 43	$ 43	$ 43	$ 43	$ 43	$ 43	$ 43	$ 43	$ 43	$ 43	$ 43	$ 43	$ 43	$ 43	$ 43	$ 43	
All kW @ $5.11/kW	$ 1,278	$ 1,278	$ 1,278	$ 1,278	$ 1,278	$ 1,278	$ 1,278	$ 1,278	$ 1,278	$ 2,044	$ 2,044	$ 2,044	$ 2,044	$ 2,044	$ 2,044	$ 2,044	$ 2,044	
All rkVA @ $0.20 /rkVA	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 25	$ 25	$ 25	$ 25	$ 25	$ 25	$ 25	$ 25	
Sub-Total	$ 1,336	$ 1,336	$ 1,336	$ 1,336	$ 1,336	$ 1,336	$ 1,336	$ 1,336	$ 1,336	$ 2,112	$ 2,112	$ 2,112	$ 2,112	$ 2,112	$ 2,112	$ 2,112	$ 2,112	
Riders																		
Phase IV Energy Efficiency Charge @ 0.129 ¢/kWh	$ -	$ 32	$ 65	$ 97	$ 129	$ 161	$ 194	$ 235	$ 290	$ 52	$ 103	$ 155	$ 206	$ 258	$ 310	$ 377	$ 464	
TCJA @ -3.910 %	$ (52)	$ (52)	$ (52)	$ (52)	$ (52)	$ (52)	$ (52)	$ (52)	$ (52)	$ (83)	$ (83)	$ (83)	$ (83)	$ (83)	$ (83)	$ (83)	$ (83)	
Smart Meter Charge @ $1.92	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	
Default Service Support Charge @ 0.111 ¢/kWh	$ -	$ 28	$ 56	$ 83	$ 111	$ 139	$ 167	$ 203	$ 250	$ 44	$ 89	$ 133	$ 178	$ 222	$ 266	$ 324	$ 400	
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kv	$ -	$ 2	$ 3	$ 5	$ 6	$ 8	$ 9	$ 11	$ 14	$ 2	$ 5	$ 7	$ 10	$ 12	$ 14	$ 18	$ 22	
Sub-Total	$ (50)	$ 11	$ 73	$ 134	$ 196	$ 257	$ 319	$ 399	$ 503	$ 18	$ 116	$ 215	$ 313	$ 411	$ 510	$ 638	$ 805	
DSIC @ 4.700 %	$ 60	$ 62	$ 63	$ 65	$ 66	$ 68	$ 70	$ 71	$ 74	$ 98	$ 100	$ 103	$ 105	$ 108	$ 110	$ 113	$ 117	
PTC/HPS Charge																		
All kWh @ $ 0.11872 /kWh	$ -	$ 2,968	$ 5,936	$ 8,904	$ 11,872	$ 14,840	$ 17,808	$ 21,666	$ 26,712	$ 4,749	$ 9,498	$ 14,246	$ 18,995	$ 23,744	$ 28,493	$ 34,666	$ 42,739	
Sub Total	$ 1,346.11	$ 4,377.12	$ 7,408.14	$ 10,439.15	$ 13,470.17	$ 16,501.18	$ 19,532.20	$ 23,472.52	$ 28,625.25	$ 6,976.21	$ 11,825.84	$ 16,675.46	$ 21,525.09	$ 26,374.71	$ 31,224.34	$ 37,528.85	$ 45,773.21	
STAS @ 0.02 %	$ 0.27	$ 0.88	$ 1.48	$ 2.09	$ 2.69	$ 3.30	$ 3.91	$ 4.69	$ 5.73	$ 1.40	$ 2.37	$ 3.34	$ 4.31	$ 5.27	$ 6.24	$ 7.51	$ 9.15	
Total Bill	**$ 1,346.37**	**$ 4,378.00**	**$ 7,409.62**	**$ 10,441.24**	**$ 13,472.86**	**$ 16,504.48**	**$ 19,536.11**	**$ 23,477.21**	**$ 28,630.97**	**$ 6,977.61**	**$ 11,828.20**	**$ 16,678.80**	**$ 21,529.39**	**$ 26,379.99**	**$ 31,230.58**	**$ 37,536.36**	**$ 45,782.37**	
UNBUNDLED RATES - PROPOSED																		
Distribution																		
Distribution Charge @ $53.68	$ 54	$ 54	$ 54	$ 54	$ 54	$ 54	$ 54	$ 54	$ 54	$ 54	$ 54	$ 54	$ 54	$ 54	$ 54	$ 54	$ 54	
All kW @ $6.37/kW	$ 1,594	$ 1,594	$ 1,594	$ 1,594	$ 1,594	$ 1,594	$ 1,594	$ 1,594	$ 1,594	$ 2,550	$ 2,550	$ 2,550	$ 2,550	$ 2,550	$ 2,550	$ 2,550	$ 2,550	
All rkVA @ $0.25 /rkVA	$ 19	$ 19	$ 19	$ 19	$ 19	$ 19	$ 19	$ 19	$ 19	$ 31	$ 31	$ 31	$ 31	$ 31	$ 31	$ 31	$ 31	
Sub-Total	$ 1,667	$ 1,667	$ 1,667	$ 1,667	$ 1,667	$ 1,667	$ 1,667	$ 1,667	$ 1,667	$ 2,634	$ 2,634	$ 2,634	$ 2,634	$ 2,634	$ 2,634	$ 2,634	$ 2,634	
Riders																		
Phase IV Energy Efficiency Charge @ 0.129 ¢/kWh	$ -	$ 32	$ 65	$ 97	$ 129	$ 161	$ 194	$ 235	$ 290	$ 52	$ 103	$ 155	$ 206	$ 258	$ 310	$ 377	$ 464	
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Default Service Support Charge @ 0.111 ¢/kWh	$ -	$ 28	$ 56	$ 83	$ 111	$ 139	$ 167	$ 203	$ 250	$ 44	$ 89	$ 133	$ 178	$ 222	$ 266	$ 324	$ 400	
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kv	$ -	$ 2	$ 3	$ 5	$ 6	$ 8	$ 9	$ 11	$ 14	$ 2	$ 5	$ 7	$ 10	$ 12	$ 14	$ 18	$ 22	
Sub-Total	$ -	$ 62	$ 123	$ 185	$ 246	$ 308	$ 369	$ 449	$ 554	$ 98	$ 197	$ 295	$ 394	$ 492	$ 590	$ 718	$ 886	
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
PTC/HPS Charge																		
All kWh @ $ 0.11872 /kWh	$ -	$ 2,968	$ 5,936	$ 8,904	$ 11,872	$ 14,840	$ 17,808	$ 21,666	$ 26,712	$ 4,749	$ 9,498	$ 14,246	$ 18,995	$ 23,744	$ 28,493	$ 34,666	$ 42,739	
Sub Total	$ 1,666.57	$ 4,696.07	$ 7,725.57	$ 10,755.07	$ 13,784.57	$ 16,814.07	$ 19,843.57	$ 23,781.92	$ 28,932.07	$ 7,481.51	$ 12,328.71	$ 17,175.91	$ 22,023.11	$ 26,870.31	$ 31,717.51	$ 38,018.87	$ 46,259.11	
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Total Bill	**$ 1,666.57**	**$ 4,696.07**	**$ 7,725.57**	**$ 10,755.07**	**$ 13,784.57**	**$ 16,814.07**	**$ 19,843.57**	**$ 23,781.92**	**$ 28,932.07**	**$ 7,481.51**	**$ 12,328.71**	**$ 17,175.91**	**$ 22,023.11**	**$ 26,870.31**	**$ 31,717.51**	**$ 38,018.87**	**$ 46,259.11**	
% Increase	**23.78%**	**7.27%**	**4.26%**	**3.01%**	**2.31%**	**1.88%**	**1.57%**	**1.30%**	**1.05%**	**7.22%**	**4.23%**	**2.98%**	**2.29%**	**1.86%**	**1.56%**	**1.29%**	**1.04%**	

Met-Ed Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.		Current			Pro Forma				
		Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue	Revenue Change	Percent Change
	SCHEDULE GS-Large (General Service Large)	*[a]*	*[b]*	*[c]=[a]x[b]*	*[e]=[a]+[d]*	*[f]*	*[g]=[e]x[f]*	*[h]=[g]-[c]*	*[i]=[h]/[c]*
1	Distribution								
2	Customer Charge	4,790	$ 270.09	$ 1,293,622	4,790	$ 338.83	$ 1,622,857	$ 329,235	25.5%
3	Demand Charge (kW)								
4	All kW	2,196,516	$ 4.16	9,137,508	2,196,516	$ 5.22	11,463,067	2,325,559	25.5%
5	All rkVa	1,061,690	$ 0.20	212,338	1,061,690	$ 0.25	266,380	54,042	25.5%
6	Energy Charge (kWh)								
7	All kWh	862,656,896	$ -	-	862,656,896	$ -	-	-	0.0%
8	**Total Base Normalized Distribution Revenues**			**$ 10,643,468**			**$ 13,352,304**	**$ 2,708,836**	25.5%
9	Rider Charges								
10	Smart Meter Technologies Charge (Per Bill)	4,790	$ 6.69	$ 32,042	4,790	$ -	$ -	$ (32,042)	
11	TCJA Voluntary Surcharge		-3.91%	(416,160)		0.00%	-	416,160	-100.0%
12	STAS		0.02%	18,393		0.00%	-	(18,393)	-100.0%
13	Distribution System Improvement Charge		4.70%	$ 509,423		0.00%	$ -	(509,423)	-100.0%
14	**Total Distribution Including Rider Charges**			**$ 10,787,167**			**$ 13,352,304**	**$ 2,565,137**	23.8%
15	Rider Charges								
16	Default Service Support Charge	1,810,755	$ 0.62100	1,124,479	1,810,755	$ 0.62100	1,124,479	-	0.0%
17	Universal Service Charge			-			-	-	0.0%
18	Solar Photovoltaic Requirements Charge	862,656,896	$ 0.00006	51,759	862,656,896	$ 0.00006	51,759	-	0.0%
19	Phase IV Energy Efficiency and Conservation Charge	1,810,755	$ 0.32000	579,442	1,810,755	$ 0.32000	579,442	-	0.0%
20	PTC/HPS Charge	862,656,896	$ 0.09209	79,442,074	862,656,896	$ 0.09209	79,442,074	-	0.0%
21	**Total Energy and Revenue**	862,656,896		**$ 91,984,921**	862,656,896		**$ 94,550,058**	**$ 2,565,137**	2.8%
22	Avg rate per kWh			$ 0.10663			$ 0.10960		
23	Proposed Increase						$ 2,565,137		
24	Percent Increase						2.79%		

Met-Ed Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE GS - LARGE
With Demands of 500 - 1,000 KW
At Average Levels of kWh Use

KW Demand																		
Total kW	500	500	500	500	500	500	750	750	750	750	750	750	1,000	1,000	1,000	1,000	1,000	
Hrs Use	0	200	300	400	500	730	200	300	400	500	730	900	200	300	400	500	730	
REACTIVE DEMAND																		
rkVA	242	242	242	242	242	242	363	363	363	363	363	363	483	483	483	483	483	
ENERGY USAGE																		
Monthly Energy Usage	0	100,000	150,000	200,000	250,000	365,000	150,000	225,000	300,000	375,000	547,500	675,000	200,000	300,000	400,000	500,000	730,000	
Total Energy Usage	0	100,000	150,000	200,000	250,000	365,000	150,000	225,000	300,000	375,000	547,500	675,000	200,000	300,000	400,000	500,000	730,000	
Total Proposed Bill	$ 3,479.34	$ 12,694.34	$ 17,301.84	$ 21,909.34	$ 26,516.84	$ 37,114.09	$ 18,872.10	$ 25,783.35	$ 32,694.60	$ 39,605.85	$ 55,501.72	$ 67,250.85	$ 25,049.85	$ 34,264.85	$ 43,479.85	$ 52,694.85	$ 73,889.35	
Total Current Bill	2,898.57	12,115.41	16,723.83	21,332.26	25,940.68	36,540.05	18,033.72	24,946.36	31,858.99	38,771.62	54,670.68	66,422.15	23,952.04	33,168.88	42,385.72	51,602.57	72,801.30	
Increase ($)	$ 580.77	$ 578.93	$ 578.01	$ 577.09	$ 576.16	$ 574.04	$ 838.37	$ 836.99	$ 835.61	$ 834.23	$ 831.05	$ 828.70	$ 1,097.82	$ 1,095.97	$ 1,094.13	$ 1,092.29	$ 1,088.05	
Increase (%)	20.04%	4.78%	3.46%	2.71%	2.22%	1.57%	4.65%	3.36%	2.62%	2.15%	1.52%	1.25%	4.58%	3.30%	2.6%	2.1%	1.5%	
Overall Increase (%)	2.79%	2.79%	2.79%	2.79%	2.79%	2.79%	2.79%	2.79%	2.79%	2.79%	2.79%	2.79%	2.79%	2.79%	2.79%	2.79%	2.79%	
UNBUNDLED RATES - CURRENT																		
Distribution																		
Distribution Charge @ $270.09	$ 270	$ 270	$ 270	$ 270	$ 270	$ 270	$ 270	$ 270	$ 270	$ 270	$ 270	$ 270	$ 270	$ 270	$ 270	$ 270	$ 270	
All kW @ $4.16/kW	$ 2,080	$ 2,080	$ 2,080	$ 2,080	$ 2,080	$ 2,080	$ 3,120	$ 3,120	$ 3,120	$ 3,120	$ 3,120	$ 3,120	$ 4,160	$ 4,160	$ 4,160	$ 4,160	$ 4,160	
All rkVA @$ 0.20 /rkVA	$ 48	$ 48	$ 48	$ 48	$ 48	$ 48	$ 73	$ 73	$ 73	$ 73	$ 73	$ 73	$ 97	$ 97	$ 97	$ 97	$ 97	
Sub-Total	$ 2,398	$ 2,398	$ 2,398	$ 2,398	$ 2,398	$ 2,398	$ 3,463	$ 3,463	$ 3,463	$ 3,463	$ 3,463	$ 3,463	$ 4,527	$ 4,527	$ 4,527	$ 4,527	$ 4,527	
Riders																		
Phase IV Energy Efficiency Charge @ $ 0.32 /kW PLC	$ 160	$ 160	$ 160	$ 160	$ 160	$ 160	$ 240	$ 240	$ 240	$ 240	$ 240	$ 240	$ 320	$ 320	$ 320	$ 320	$ 320	
TCJA @ -3.910 %	$ (94)	$ (94)	$ (94)	$ (94)	$ (94)	$ (94)	$ (135)	$ (135)	$ (135)	$ (135)	$ (135)	$ (135)	$ (177)	$ (177)	$ (177)	$ (177)	$ (177)	
Smart Meter Charge @ $6.69	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	
Default Service Support Charge @$ 0.621 /kW NSPL	$ 311	$ 311	$ 311	$ 311	$ 311	$ 311	$ 466	$ 466	$ 466	$ 466	$ 466	$ 466	$ 621	$ 621	$ 621	$ 621	$ 621	
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kv	$ -	$ 6	$ 9	$ 12	$ 15	$ 22	$ 9	$ 14	$ 18	$ 23	$ 33	$ 41	$ 12	$ 18	$ 24	$ 30	$ 44	
Sub-Total	$ 383	$ 389	$ 392	$ 395	$ 398	$ 405	$ 586	$ 591	$ 595	$ 600	$ 610	$ 618	$ 783	$ 789	$ 795	$ 801	$ 814	
DSIC @ 4.700 %	$ 116	$ 116	$ 116	$ 116	$ 116	$ 116	$ 168	$ 168	$ 168	$ 168	$ 168	$ 168	$ 220	$ 220	$ 220	$ 220	$ 220	
PTC/HPS Charge																		
All kWh @ $ 0.09209 /kWh	$ -	$ 9,209	$ 13,814	$ 18,418	$ 23,023	$ 33,613	$ 13,814	$ 20,720	$ 27,627	$ 34,534	$ 50,419	$ 62,161	$ 18,418	$ 27,627	$ 36,836	$ 46,045	$ 67,226	
Sub Total	$ 2,897.99	$ 12,112.99	$ 16,720.49	$ 21,327.99	$ 25,935.49	$ 36,532.74	$ 18,030.12	$ 24,941.37	$ 31,852.62	$ 38,763.87	$ 54,659.74	$ 66,408.87	$ 23,947.25	$ 33,162.25	$ 42,377.25	$ 51,592.25	$ 72,786.75	
STAS @ 0.02 %	$ 0.58	$ 2.42	$ 3.34	$ 4.27	$ 5.19	$ 7.31	$ 3.61	$ 4.99	$ 6.37	$ 7.75	$ 10.93	$ 13.28	$ 4.79	$ 6.63	$ 8.48	$ 10.32	$ 14.56	
Total Bill	**$ 2,898.57**	**$ 12,115.41**	**$ 16,723.83**	**$ 21,332.26**	**$ 25,940.68**	**$ 36,540.05**	**$ 18,033.72**	**$ 24,946.36**	**$ 31,858.99**	**$ 38,771.62**	**$ 54,670.68**	**$ 66,422.15**	**$ 23,952.04**	**$ 33,168.88**	**$ 42,385.72**	**$ 51,602.57**	**$ 72,801.30**	
UNBUNDLED RATES - PROPOSED																		
Distribution																		
Distribution Charge @ $338.83	$ 339	$ 339	$ 339	$ 339	$ 339	$ 339	$ 339	$ 339	$ 339	$ 339	$ 339	$ 339	$ 339	$ 339	$ 339	$ 339	$ 339	
All kW @ $5.22/kW	$ 2,609	$ 2,609	$ 2,609	$ 2,609	$ 2,609	$ 2,609	$ 3,914	$ 3,914	$ 3,914	$ 3,914	$ 3,914	$ 3,914	$ 5,219	$ 5,219	$ 5,219	$ 5,219	$ 5,219	
All rkVA @$ 0.25 /rkVA	$ 61	$ 61	$ 61	$ 61	$ 61	$ 61	$ 91	$ 91	$ 91	$ 91	$ 91	$ 91	$ 121	$ 121	$ 121	$ 121	$ 121	
Sub-Total	$ 3,009	$ 3,009	$ 3,009	$ 3,009	$ 3,009	$ 3,009	$ 4,344	$ 4,344	$ 4,344	$ 4,344	$ 4,344	$ 4,344	$ 5,679	$ 5,679	$ 5,679	$ 5,679	$ 5,679	
Riders																		
Phase IV Energy Efficiency Charge @ $ 0.32 /kW PLC	$ 160	$ 160	$ 160	$ 160	$ 160	$ 160	$ 240	$ 240	$ 240	$ 240	$ 240	$ 240	$ 320	$ 320	$ 320	$ 320	$ 320	
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Default Service Support Charge @$ 0.621 /kW NSPL	$ 311	$ 311	$ 311	$ 311	$ 311	$ 311	$ 466	$ 466	$ 466	$ 466	$ 466	$ 466	$ 621	$ 621	$ 621	$ 621	$ 621	
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kv	$ -	$ 6	$ 9	$ 12	$ 15	$ 22	$ 9	$ 14	$ 18	$ 23	$ 33	$ 41	$ 12	$ 18	$ 24	$ 30	$ 44	
Sub-Total	$ 471	$ 477	$ 480	$ 483	$ 486	$ 492	$ 715	$ 719	$ 724	$ 728	$ 739	$ 746	$ 953	$ 959	$ 965	$ 971	$ 985	
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
PTC/HPS Charge																		
All kWh @ $ 0.09209 /kWh	$ -	$ 9,209	$ 13,814	$ 18,418	$ 23,023	$ 33,613	$ 13,814	$ 20,720	$ 27,627	$ 34,534	$ 50,419	$ 62,161	$ 18,418	$ 27,627	$ 36,836	$ 46,045	$ 67,226	
Sub Total	$ 3,479.34	$ 12,694.34	$ 17,301.84	$ 21,909.34	$ 26,516.84	$ 37,114.09	$ 18,872.10	$ 25,783.35	$ 32,694.60	$ 39,605.85	$ 55,501.72	$ 67,250.85	$ 25,049.85	$ 34,264.85	$ 43,479.85	$ 52,694.85	$ 73,889.35	
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Total Bill	**$ 3,479.34**	**$ 12,694.34**	**$ 17,301.84**	**$ 21,909.34**	**$ 26,516.84**	**$ 37,114.09**	**$ 18,872.10**	**$ 25,783.35**	**$ 32,694.60**	**$ 39,605.85**	**$ 55,501.72**	**$ 67,250.85**	**$ 25,049.85**	**$ 34,264.85**	**$ 43,479.85**	**$ 52,694.85**	**$ 73,889.35**	
% Increase	**20.04%**	**4.78%**	**3.46%**	**2.71%**	**2.22%**	**1.57%**	**4.65%**	**3.36%**	**2.62%**	**2.15%**	**1.52%**	**1.25%**	**4.58%**	**3.30%**	**2.58%**	**2.12%**	**1.49%**	

Met-Ed Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE GS - LARGE
With Demands of 1,500 - 3,000 KW
At Average Levels of kWh Use

KW Demand																		
Total kW	1,500	1,500	1,500	1,500	1,500	2,000	2,000	2,000	2,000	2,500	2,500	2,500	2,500	3,000	3,000	3,000	3,000	
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730	
REACTIVE DEMAND																		
rkVA	725	725	725	725	725	967	967	967	967	1,208	1,208	1,208	1,208	1,450	1,450	1,450	1,450	
ENERGY USAGE																		
Monthly Energy Usage	0	150,000	450,000	750,000	1,095,000	200,000	600,000	1,000,000	1,460,000	250,000	750,000	1,250,000	1,825,000	300,000	900,000	1,500,000	2,190,000	
Total Energy Usage	0	150,000	450,000	750,000	1,095,000	200,000	600,000	1,000,000	1,460,000	250,000	750,000	1,250,000	1,825,000	300,000	900,000	1,500,000	2,190,000	
Total Proposed Bill	$ 9,760.36	$ 23,582.86	$ 51,227.86	$ 78,872.86	$ 110,664.61	$ 31,330.87	$ 68,190.87	$ 105,050.87	$ 147,439.87	$ 39,078.89	$ 85,153.89	$ 131,228.89	$ 184,215.14	$ 46,826.90	$ 102,116.90	$ 157,406.90	$ 220,990.40	
Total Current Bill	8,138.13	21,963.40	49,613.93	77,264.45	109,062.56	29,191.60	66,058.97	102,926.34	145,323.82	36,419.80	82,504.02	128,588.23	181,585.08	43,648.01	98,949.06	154,250.12	217,846.34	
Increase ($)	$ 1,622.23	$ 1,619.47	$ 1,613.94	$ 1,608.41	$ 1,602.05	$ 2,139.27	$ 2,131.90	$ 2,124.53	$ 2,116.05	$ 2,659.08	$ 2,649.87	$ 2,640.65	$ 2,630.06	$ 3,178.89	$ 3,167.83	$ 3,156.77	$ 3,144.06	
Increase (%)	19.93%	7.37%	3.25%	2.08%	1.47%	7.33%	3.23%	2.06%	1.46%	7.30%	3.21%	2.05%	1.45%	7.28%	3.2%	2.0%	1.4%	
Overall Increase (%)	2.79%	2.79%	2.79%	2.79%	2.79%	2.79%	2.79%	2.79%	2.79%	2.79%	2.79%	2.79%	2.79%	2.79%	2.79%	2.79%	2.79%	
UNBUNDLED RATES - CURRENT																		
Distribution																		
Distribution Charge @ $270.09	$ 270	$ 270	$ 270	$ 270	$ 270	$ 270	$ 270	$ 270	$ 270	$ 270	$ 270	$ 270	$ 270	$ 270	$ 270	$ 270	$ 270	
All kW @ $4.16/kW	$ 6,240	$ 6,240	$ 6,240	$ 6,240	$ 6,240	$ 8,320	$ 8,320	$ 8,320	$ 8,320	$ 10,400	$ 10,400	$ 10,400	$ 10,400	$ 12,480	$ 12,480	$ 12,480	$ 12,480	
All rkVA @$ 0.20 /rkVA	$ 145	$ 145	$ 145	$ 145	$ 145	$ 193	$ 193	$ 193	$ 193	$ 242	$ 242	$ 242	$ 242	$ 290	$ 290	$ 290	$ 290	
Sub-Total	$ 6,655	$ 6,655	$ 6,655	$ 6,655	$ 6,655	$ 8,783	$ 8,783	$ 8,783	$ 8,783	$ 10,912	$ 10,912	$ 10,912	$ 10,912	$ 13,040	$ 13,040	$ 13,040	$ 13,040	
Riders																		
Phase IV Energy Efficiency Charge @ $ 0.32 /kW PLC	$ 480	$ 480	$ 480	$ 480	$ 480	$ 640	$ 640	$ 640	$ 640	$ 800	$ 800	$ 800	$ 800	$ 960	$ 960	$ 960	$ 960	
TCJA @ -3.910 %	$ (260)	$ (260)	$ (260)	$ (260)	$ (260)	$ (343)	$ (343)	$ (343)	$ (343)	$ (427)	$ (427)	$ (427)	$ (427)	$ (510)	$ (510)	$ (510)	$ (510)	
Smart Meter Charge @ $6.69	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	
Default Service Support Charge @$ 0.621 /kW NSPL	$ 932	$ 932	$ 932	$ 932	$ 932	$ 1,242	$ 1,242	$ 1,242	$ 1,242	$ 1,553	$ 1,553	$ 1,553	$ 1,553	$ 1,863	$ 1,863	$ 1,863	$ 1,863	
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kv	$ -	$ 9	$ 27	$ 45	$ 66	$ 12	$ 36	$ 60	$ 88	$ 15	$ 45	$ 75	$ 110	$ 18	$ 54	$ 90	$ 131	
Sub-Total	$ 1,158	$ 1,167	$ 1,185	$ 1,203	$ 1,224	$ 1,557	$ 1,581	$ 1,605	$ 1,633	$ 1,948	$ 1,978	$ 2,008	$ 2,042	$ 2,338	$ 2,374	$ 2,410	$ 2,451	
DSIC @ 4.700 %	$ 323	$ 323	$ 323	$ 323	$ 323	$ 427	$ 427	$ 427	$ 427	$ 531	$ 531	$ 531	$ 531	$ 634	$ 634	$ 634	$ 634	
PTC/HPS Charge																		
All kWh @ $ 0.09209 /kWh	$ -	$ 13,814	$ 41,441	$ 69,068	$ 100,839	$ 18,418	$ 55,254	$ 92,090	$ 134,451	$ 23,023	$ 69,068	$ 115,113	$ 168,064	$ 27,627	$ 82,881	$ 138,135	$ 201,677	
Sub Total	$ 8,136.51	$ 21,959.01	$ 49,604.01	$ 77,249.01	$ 109,040.76	$ 29,185.76	$ 66,045.76	$ 102,905.76	$ 145,294.76	$ 36,412.52	$ 82,487.52	$ 128,562.52	$ 181,548.77	$ 43,639.28	$ 98,929.28	$ 154,219.28	$ 217,802.78	
STAS @ 0.02 %	$ 1.63	$ 4.39	$ 9.92	$ 15.45	$ 21.81	$ 5.84	$ 13.21	$ 20.58	$ 29.06	$ 7.28	$ 16.50	$ 25.71	$ 36.31	$ 8.73	$ 19.79	$ 30.84	$ 43.56	
Total Bill	**$ 8,138.13**	**$ 21,963.40**	**$ 49,613.93**	**$ 77,264.45**	**$ 109,062.56**	**$ 29,191.60**	**$ 66,058.97**	**$ 102,926.34**	**$ 145,323.82**	**$ 36,419.80**	**$ 82,504.02**	**$ 128,588.23**	**$ 181,585.08**	**$ 43,648.01**	**$ 98,949.06**	**$ 154,250.12**	**$ 217,846.34**	
UNBUNDLED RATES - PROPOSED																		
Distribution																		
Distribution Charge @ $338.83	$ 339	$ 339	$ 339	$ 339	$ 339	$ 339	$ 339	$ 339	$ 339	$ 339	$ 339	$ 339	$ 339	$ 339	$ 339	$ 339	$ 339	
All kW @ $5.22/kW	$ 7,828	$ 7,828	$ 7,828	$ 7,828	$ 7,828	$ 10,437	$ 10,437	$ 10,437	$ 10,437	$ 13,047	$ 13,047	$ 13,047	$ 13,047	$ 15,656	$ 15,656	$ 15,656	$ 15,656	
All rkVA @$ 0.25 /rkVA	$ 182	$ 182	$ 182	$ 182	$ 182	$ 243	$ 243	$ 243	$ 243	$ 303	$ 303	$ 303	$ 303	$ 364	$ 364	$ 364	$ 364	
Sub-Total	$ 8,349	$ 8,349	$ 8,349	$ 8,349	$ 8,349	$ 11,019	$ 11,019	$ 11,019	$ 11,019	$ 13,689	$ 13,689	$ 13,689	$ 13,689	$ 16,359	$ 16,359	$ 16,359	$ 16,359	
Riders																		
Phase IV Energy Efficiency Charge @ $ 0.32 /kW PLC	$ 480	$ 480	$ 480	$ 480	$ 480	$ 640	$ 640	$ 640	$ 640	$ 800	$ 800	$ 800	$ 800	$ 960	$ 960	$ 960	$ 960	
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Default Service Support Charge @$ 0.621 /kW NSPL	$ 932	$ 932	$ 932	$ 932	$ 932	$ 1,242	$ 1,242	$ 1,242	$ 1,242	$ 1,553	$ 1,553	$ 1,553	$ 1,553	$ 1,863	$ 1,863	$ 1,863	$ 1,863	
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kv	$ -	$ 9	$ 27	$ 45	$ 66	$ 12	$ 36	$ 60	$ 88	$ 15	$ 45	$ 75	$ 110	$ 18	$ 54	$ 90	$ 131	
Sub-Total	$ 1,412	$ 1,421	$ 1,439	$ 1,457	$ 1,477	$ 1,894	$ 1,918	$ 1,942	$ 1,970	$ 2,368	$ 2,398	$ 2,428	$ 2,462	$ 2,841	$ 2,877	$ 2,913	$ 2,954	
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
PTC/HPS Charge																		
All kWh @ $ 0.09209 /kWh	$ -	$ 13,814	$ 41,441	$ 69,068	$ 100,839	$ 18,418	$ 55,254	$ 92,090	$ 134,451	$ 23,023	$ 69,068	$ 115,113	$ 168,064	$ 27,627	$ 82,881	$ 138,135	$ 201,677	
Sub Total	$ 9,760.36	$ 23,582.86	$ 51,227.86	$ 78,872.86	$ 110,664.61	$ 31,330.87	$ 68,190.87	$ 105,050.87	$ 147,439.87	$ 39,078.89	$ 85,153.89	$ 131,228.89	$ 184,215.14	$ 46,826.90	$ 102,116.90	$ 157,406.90	$ 220,990.40	
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Total Bill	**$ 9,760.36**	**$ 23,582.86**	**$ 51,227.86**	**$ 78,872.86**	**$ 110,664.61**	**$ 31,330.87**	**$ 68,190.87**	**$ 105,050.87**	**$ 147,439.87**	**$ 39,078.89**	**$ 85,153.89**	**$ 131,228.89**	**$ 184,215.14**	**$ 46,826.90**	**$ 102,116.90**	**$ 157,406.90**	**$ 220,990.40**	
% Increase	**19.93%**	**7.37%**	**3.25%**	**2.08%**	**1.47%**	**7.33%**	**3.23%**	**2.06%**	**1.46%**	**7.30%**	**3.21%**	**2.05%**	**1.45%**	**7.28%**	**3.20%**	**2.05%**	**1.44%**	

Met-Ed Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.		Current			Pro Forma			Revenue Change	Percent Change
		Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue		
	SCHEDULE GP (General Primary Service)	*[a]*	*[b]*	*[c]=[a]x[b]*	*[e]=[a]+[d]*	*[f]*	*[g]=[e]x[f]*	*[h]=[g]-[c]*	*[i]=[h]/[c]*
1	Distribution								
2	Customer Charge	6,981	$ 951.53	$ 6,642,388	6,981	$ 1,204.01	$ 8,404,853	$1,762,465	26.5%
3	Demand Charge (kW)								
4	All kW	6,554,863	$ 2.98	19,533,492	6,554,863	$ 3.77	24,716,435	$5,182,943	26.5%
5	All rkVa	944,343	$ 0.20	188,869	944,343	$ 0.25	238,982	$50,113	26.5%
6	Backup Demand kW						-	$0	0.0%
7	Energy Charge (kWh)								
8	All kWh	2,723,839,928	$ -	-	2,723,839,928	$ -	-	$0	0.0%
9	**Total Base Normalized Distribution Revenues**			**$ 26,364,749**			**$ 33,360,270**	$6,995,521	26.5%
10	Rider Charges								
11	Smart Meter Technologies Charge (Per Bill)	6,981	$ 6.69	$ 46,701	6,981	$ -	$ -	($46,701)	
12	TCJA Voluntary Surcharge		-3.91%	(1,030,862)		0.00%	-	1,030,862	-100.0%
13	STAS		0.02%	56,470		0.00%	-	(56,470)	-100.0%
14	Distribution System Improvement Charge		4.70%	$ 1,268,020		0.00%	$ -	($1,268,020)	-100.0%
15	**Total Distribution Including Rider Charges**			**$ 26,705,079**			**$ 33,360,270**	$6,655,191	24.9%
16	Rider Charges								
17	Default Service Support Charge	4,995,504	$ 0.62100	3,102,208	4,995,504	$ 0.62100	3,102,208	-	0.0%
18	Universal Service Charge			-			-	-	0.0%
19	Solar Photovoltaic Requirements Charge	2,723,839,928	$ 0.00006	163,430	2,723,839,928	$ 0.00006	163,430	-	0.0%
20	Phase IV Energy Efficiency and Conservation Charge	4,995,504	$ 0.32000	1,598,561	4,995,504	$ 0.32000	1,598,561	-	0.0%
21	PTC/HPS Charge	2,723,839,928	$ 0.09209	250,838,419	2,723,839,928	$ 0.09209	250,838,419	-	0.0%
22	**Total Energy and Revenue**	2,723,839,928		**$ 282,407,698**	2,723,839,928		**$ 289,062,889**	**$ 6,655,191**	2.4%
23	Avg rate per kWh			$ 0.10368			$ 0.10612		
24	Proposed Increase						$ 6,655,191		
25	Percent Increase						2.36%		

Met-Ed Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE GP
With Demands of 25 - 150 KW
At Average Levels of kWh Use

KW Demand																		
Total kW	25	25	25	25	25	50	50	50	50	100	100	100	100	150	150	150	150	
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730	
REACTIVE DEMAND																		
rkVA	4	4	4	4	4	7	7	7	7	14	14	14	14	22	22	22	22	
ENERGY USAGE																		
Monthly Energy Usage	0	2,500	7,500	12,500	18,250	5,000	15,000	25,000	36,500	10,000	30,000	50,000	73,000	15,000	45,000	75,000	109,500	
Total Energy Usage	0	2,500	7,500	12,500	18,250	5,000	15,000	25,000	36,500	10,000	30,000	50,000	73,000	15,000	45,000	75,000	109,500	
Total Proposed Bill	$ 1,322.71	$ 1,553.08	$ 2,013.83	$ 2,474.58	$ 3,004.45	$ 1,902.16	$ 2,823.66	$ 3,745.16	$ 4,804.89	$ 2,600.32	$ 4,443.32	$ 6,286.32	$ 8,405.77	$ 3,298.48	$ 6,062.98	$ 8,827.48	$ 12,006.65	
Total Current Bill	1,064.09	1,294.51	1,755.36	2,216.20	2,746.17	1,624.53	2,546.22	3,467.90	4,527.84	2,284.57	4,127.94	5,971.31	8,091.18	2,944.61	5,709.66	8,474.71	11,654.52	
Increase ($)	$ 258.62	$ 258.57	$ 258.48	$ 258.39	$ 258.28	$ 277.63	$ 277.45	$ 277.26	$ 277.05	$ 315.75	$ 315.38	$ 315.02	$ 314.59	$ 353.87	$ 353.32	$ 352.77	$ 352.13	
Increase (%)	24.30%	19.97%	14.73%	11.66%	9.41%	17.09%	10.90%	8.00%	6.12%	13.82%	7.64%	5.28%	3.89%	12.02%	6.2%	4.2%	3.0%	
Overall Increase (%)	2.36%	2.36%	2.36%	2.36%	2.36%	2.36%	2.36%	2.36%	2.36%	2.36%	2.36%	2.36%	2.36%	2.36%	2.36%	2.36%	2.36%	
UNBUNDLED RATES - CURRENT																		
Distribution																		
Distribution Charge @ $951.53	$ 952	$ 952	$ 952	$ 952	$ 952	$ 952	$ 952	$ 952	$ 952	$ 952	$ 952	$ 952	$ 952	$ 952	$ 952	$ 952	$ 952	
All kW @ $2.98/kW	$ 75	$ 75	$ 75	$ 75	$ 75	$ 149	$ 149	$ 149	$ 149	$ 298	$ 298	$ 298	$ 298	$ 447	$ 447	$ 447	$ 447	
All rkVA @$ 0.20 /rkVA	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 3	$ 3	$ 3	$ 3	$ 4	$ 4	$ 4	$ 4	
Sub-Total	$ 1,027	$ 1,027	$ 1,027	$ 1,027	$ 1,027	$ 1,102	$ 1,102	$ 1,102	$ 1,102	$ 1,252	$ 1,252	$ 1,252	$ 1,252	$ 1,403	$ 1,403	$ 1,403	$ 1,403	
Riders																		
Phase IV Energy Efficiency Charge @ $ 0.32 /kW PLC	$ 8	$ 8	$ 8	$ 8	$ 8	$ 16	$ 16	$ 16	$ 16	$ 32	$ 32	$ 32	$ 32	$ 48	$ 48	$ 48	$ 48	
TCJA @ -3.910 %	$ (40)	$ (40)	$ (40)	$ (40)	$ (40)	$ (43)	$ (43)	$ (43)	$ (43)	$ (49)	$ (49)	$ (49)	$ (49)	$ (55)	$ (55)	$ (55)	$ (55)	
Smart Meter Charge @ $6.69	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	
Default Service Support Charge @$ 0.621 /kW NSPL	$ 16	$ 16	$ 16	$ 16	$ 16	$ 31	$ 31	$ 31	$ 31	$ 62	$ 62	$ 62	$ 62	$ 93	$ 93	$ 93	$ 93	
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kv	$ -	$ 0	$ 0	$ 1	$ 1	$ 0	$ 1	$ 2	$ 2	$ 1	$ 2	$ 3	$ 4	$ 1	$ 3	$ 5	$ 7	
Sub-Total	$ (10)	$ (10)	$ (9)	$ (9)	$ (9)	$ 11	$ 12	$ 12	$ 13	$ 52	$ 54	$ 55	$ 56	$ 94	$ 96	$ 97	$ 100	
DSIC @ 4.700 %	$ 47	$ 47	$ 47	$ 47	$ 47	$ 51	$ 51	$ 51	$ 51	$ 58	$ 58	$ 58	$ 58	$ 66	$ 66	$ 66	$ 66	
PTC/HPS Charge																		
All kWh @ $ 0.09209 /kWh	$ -	$ 230	$ 691	$ 1,151	$ 1,681	$ 460	$ 1,381	$ 2,302	$ 3,361	$ 921	$ 2,763	$ 4,605	$ 6,723	$ 1,381	$ 4,144	$ 6,907	$ 10,084	
Sub Total	$ 1,063.88	$ 1,294.26	$ 1,755.01	$ 2,215.76	$ 2,745.62	$ 1,624.21	$ 2,545.71	$ 3,467.21	$ 4,526.93	$ 2,284.11	$ 4,127.11	$ 5,970.11	$ 8,089.56	$ 2,944.02	$ 5,708.52	$ 8,473.02	$ 11,652.19	
STAS @ 0.02 %	$ 0.21	$ 0.26	$ 0.35	$ 0.44	$ 0.55	$ 0.32	$ 0.51	$ 0.69	$ 0.91	$ 0.46	$ 0.83	$ 1.19	$ 1.62	$ 0.59	$ 1.14	$ 1.69	$ 2.33	
Total Bill	**$ 1,064.09**	**$ 1,294.51**	**$ 1,755.36**	**$ 2,216.20**	**$ 2,746.17**	**$ 1,624.53**	**$ 2,546.22**	**$ 3,467.90**	**$ 4,527.84**	**$ 2,284.57**	**$ 4,127.94**	**$ 5,971.31**	**$ 8,091.18**	**$ 2,944.61**	**$ 5,709.66**	**$ 8,474.71**	**$ 11,654.52**	
UNBUNDLED RATES - PROPOSED																		
Distribution																		
Distribution Charge @ $1,204.01	$ 1,204	$ 1,204	$ 1,204	$ 1,204	$ 1,204	$ 1,204	$ 1,204	$ 1,204	$ 1,204	$ 1,204	$ 1,204	$ 1,204	$ 1,204	$ 1,204	$ 1,204	$ 1,204	$ 1,204	
All kW @ $3.77/kW	$ 94	$ 94	$ 94	$ 94	$ 94	$ 189	$ 189	$ 189	$ 189	$ 377	$ 377	$ 377	$ 377	$ 566	$ 566	$ 566	$ 566	
All rkVA @$ 0.25 /rkVA	$ 1	$ 1	$ 1	$ 1	$ 1	$ 2	$ 2	$ 2	$ 2	$ 4	$ 4	$ 4	$ 4	$ 5	$ 5	$ 5	$ 5	
Sub-Total	$ 1,299	$ 1,299	$ 1,299	$ 1,299	$ 1,299	$ 1,394	$ 1,394	$ 1,394	$ 1,394	$ 1,585	$ 1,585	$ 1,585	$ 1,585	$ 1,775	$ 1,775	$ 1,775	$ 1,775	
Riders																		
Phase IV Energy Efficiency Charge @ $ 0.32 /kW PLC	$ 8	$ 8	$ 8	$ 8	$ 8	$ 16	$ 16	$ 16	$ 16	$ 32	$ 32	$ 32	$ 32	$ 48	$ 48	$ 48	$ 48	
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Default Service Support Charge @$ 0.621 /kW NSPL	$ 16	$ 16	$ 16	$ 16	$ 16	$ 31	$ 31	$ 31	$ 31	$ 62	$ 62	$ 62	$ 62	$ 93	$ 93	$ 93	$ 93	
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kv	$ -	$ 0	$ 0	$ 1	$ 1	$ 0	$ 1	$ 2	$ 2	$ 1	$ 2	$ 3	$ 4	$ 1	$ 3	$ 5	$ 7	
Sub-Total	$ 24	$ 24	$ 24	$ 24	$ 25	$ 47	$ 48	$ 49	$ 49	$ 95	$ 96	$ 97	$ 98	$ 142	$ 144	$ 146	$ 148	
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
PTC/HPS Charge																		
All kWh @ $ 0.09209 /kWh	$ -	$ 230	$ 691	$ 1,151	$ 1,681	$ 460	$ 1,381	$ 2,302	$ 3,361	$ 921	$ 2,763	$ 4,605	$ 6,723	$ 1,381	$ 4,144	$ 6,907	$ 10,084	
Sub Total	$ 1,322.71	$ 1,553.08	$ 2,013.83	$ 2,474.58	$ 3,004.45	$ 1,902.16	$ 2,823.66	$ 3,745.16	$ 4,804.89	$ 2,600.32	$ 4,443.32	$ 6,286.32	$ 8,405.77	$ 3,298.48	$ 6,062.98	$ 8,827.48	$ 12,006.65	
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Total Bill	**$ 1,322.71**	**$ 1,553.08**	**$ 2,013.83**	**$ 2,474.58**	**$ 3,004.45**	**$ 1,902.16**	**$ 2,823.66**	**$ 3,745.16**	**$ 4,804.89**	**$ 2,600.32**	**$ 4,443.32**	**$ 6,286.32**	**$ 8,405.77**	**$ 3,298.48**	**$ 6,062.98**	**$ 8,827.48**	**$ 12,006.65**	
% Increase	**24.30%**	**19.97%**	**14.73%**	**11.66%**	**9.41%**	**17.09%**	**10.90%**	**8.00%**	**6.12%**	**13.82%**	**7.64%**	**5.28%**	**3.89%**	**12.02%**	**6.19%**	**4.16%**	**3.02%**	

Met-Ed Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE GP
With Demands of 250 - 1,000 KW
At Average Levels of kWh Use

KW Demand																		
Total kW	250	250	250	250	250	500	500	500	500	750	750	750	750	1,000	1,000	1,000	1,000	
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730	
REACTIVE DEMAND																		
rkVA	36	36	36	36	36	72	72	72	72	108	108	108	108	144	144	144	144	
ENERGY USAGE																		
Monthly Energy Usage	0	25,000	75,000	125,000	182,500	50,000	150,000	250,000	365,000	75,000	225,000	375,000	547,500	100,000	300,000	500,000	730,000	
Total Energy Usage	0	25,000	75,000	125,000	182,500	50,000	150,000	250,000	365,000	75,000	225,000	375,000	547,500	100,000	300,000	500,000	730,000	
Total Proposed Bill	$ 2,391.05	$ 4,694.80	$ 9,302.30	$ 13,909.80	$ 19,208.42	$ 8,185.59	$ 17,400.59	$ 26,615.59	$ 37,212.84	$ 11,676.38	$ 25,498.88	$ 39,321.38	$ 55,217.25	$ 15,167.17	$ 33,597.17	$ 52,027.17	$ 73,221.67	
Total Current Bill	1,960.47	4,264.68	8,873.10	13,481.52	18,781.21	7,564.86	16,781.71	25,998.55	36,597.92	10,865.05	24,690.31	38,515.57	54,414.63	14,165.23	32,598.92	51,032.60	72,231.34	
Increase ($)	$ 430.58	$ 430.12	$ 429.19	$ 428.27	$ 427.21	$ 620.72	$ 618.88	$ 617.04	$ 614.92	$ 811.33	$ 808.57	$ 805.80	$ 802.62	$ 1,001.94	$ 998.25	$ 994.56	$ 990.33	
Increase (%)	21.96%	10.09%	4.84%	3.18%	2.27%	8.21%	3.69%	2.37%	1.68%	7.47%	3.27%	2.09%	1.48%	7.07%	3.1%	1.9%	1.4%	
Overall Increase (%)	2.36%	2.36%	2.36%	2.36%	2.36%	2.36%	2.36%	2.36%	2.36%	2.36%	2.36%	2.36%	2.36%	2.36%	2.36%	2.36%	2.36%	
UNBUNDLED RATES - CURRENT																		
Distribution																		
Distribution Charge @ $951.53	$ 952	$ 952	$ 952	$ 952	$ 952	$ 952	$ 952	$ 952	$ 952	$ 952	$ 952	$ 952	$ 952	$ 952	$ 952	$ 952	$ 952	
All kW @ $2.98/kW	$ 745	$ 745	$ 745	$ 745	$ 745	$ 1,490	$ 1,490	$ 1,490	$ 1,490	$ 2,235	$ 2,235	$ 2,235	$ 2,235	$ 2,980	$ 2,980	$ 2,980	$ 2,980	
All rkVA @$ 0.20 /rkVA	$ 7	$ 7	$ 7	$ 7	$ 7	$ 14	$ 14	$ 14	$ 14	$ 22	$ 22	$ 22	$ 22	$ 29	$ 29	$ 29	$ 29	
Sub-Total	$ 1,704	$ 1,704	$ 1,704	$ 1,704	$ 1,704	$ 2,456	$ 2,456	$ 2,456	$ 2,456	$ 3,208	$ 3,208	$ 3,208	$ 3,208	$ 3,960	$ 3,960	$ 3,960	$ 3,960	
Riders																		
Phase IV Energy Efficiency Charge @ $ 0.32 /kW PLC	$ 80	$ 80	$ 80	$ 80	$ 80	$ 160	$ 160	$ 160	$ 160	$ 240	$ 240	$ 240	$ 240	$ 320	$ 320	$ 320	$ 320	
TCJA @ -3.910 %	$ (67)	$ (67)	$ (67)	$ (67)	$ (67)	$ (96)	$ (96)	$ (96)	$ (96)	$ (125)	$ (125)	$ (125)	$ (125)	$ (155)	$ (155)	$ (155)	$ (155)	
Smart Meter Charge @ $6.69	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	
Default Service Support Charge @$ 0.621 /kW NSPL	$ 155	$ 155	$ 155	$ 155	$ 155	$ 311	$ 311	$ 311	$ 311	$ 466	$ 466	$ 466	$ 466	$ 621	$ 621	$ 621	$ 621	
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kv	$ -	$ 2	$ 5	$ 8	$ 11	$ 3	$ 9	$ 15	$ 22	$ 5	$ 14	$ 23	$ 33	$ 6	$ 18	$ 30	$ 44	
Sub-Total	$ 175	$ 177	$ 180	$ 183	$ 186	$ 384	$ 390	$ 396	$ 403	$ 592	$ 601	$ 610	$ 620	$ 799	$ 811	$ 823	$ 837	
DSIC @ 4.700 %	$ 81	$ 81	$ 81	$ 81	$ 81	$ 119	$ 119	$ 119	$ 119	$ 156	$ 156	$ 156	$ 156	$ 194	$ 194	$ 194	$ 194	
PTC/HPS Charge																		
All kWh @ $ 0.09209 /kWh	$ -	$ 2,302	$ 6,907	$ 11,511	$ 16,806	$ 4,605	$ 13,814	$ 23,023	$ 33,613	$ 6,907	$ 20,720	$ 34,534	$ 50,419	$ 9,209	$ 27,627	$ 46,045	$ 67,226	
Sub Total	$ 1,960.08	$ 4,263.83	$ 8,871.33	$ 13,478.83	$ 18,777.45	$ 7,563.35	$ 16,778.35	$ 25,993.35	$ 36,590.60	$ 10,862.87	$ 24,685.37	$ 38,507.87	$ 54,403.75	$ 14,162.40	$ 32,592.40	$ 51,022.40	$ 72,216.90	
STAS @ 0.02 %	$ 0.39	$ 0.85	$ 1.77	$ 2.70	$ 3.76	$ 1.51	$ 3.36	$ 5.20	$ 7.32	$ 2.17	$ 4.94	$ 7.70	$ 10.88	$ 2.83	$ 6.52	$ 10.20	$ 14.44	
Total Bill	**$ 1,960.47**	**$ 4,264.68**	**$ 8,873.10**	**$ 13,481.52**	**$ 18,781.21**	**$ 7,564.86**	**$ 16,781.71**	**$ 25,998.55**	**$ 36,597.92**	**$ 10,865.05**	**$ 24,690.31**	**$ 38,515.57**	**$ 54,414.63**	**$ 14,165.23**	**$ 32,598.92**	**$ 51,032.60**	**$ 72,231.34**	
UNBUNDLED RATES - PROPOSED																		
Distribution																		
Distribution Charge @ $1,204.01	$ 1,204	$ 1,204	$ 1,204	$ 1,204	$ 1,204	$ 1,204	$ 1,204	$ 1,204	$ 1,204	$ 1,204	$ 1,204	$ 1,204	$ 1,204	$ 1,204	$ 1,204	$ 1,204	$ 1,204	
All kW @ $3.77/kW	$ 943	$ 943	$ 943	$ 943	$ 943	$ 1,885	$ 1,885	$ 1,885	$ 1,885	$ 2,828	$ 2,828	$ 2,828	$ 2,828	$ 3,771	$ 3,771	$ 3,771	$ 3,771	
All rkVA @$ 0.25 /rkVA	$ 9	$ 9	$ 9	$ 9	$ 9	$ 18	$ 18	$ 18	$ 18	$ 27	$ 27	$ 27	$ 27	$ 36	$ 36	$ 36	$ 36	
Sub-Total	$ 2,156	$ 2,156	$ 2,156	$ 2,156	$ 2,156	$ 3,108	$ 3,108	$ 3,108	$ 3,108	$ 4,059	$ 4,059	$ 4,059	$ 4,059	$ 5,011	$ 5,011	$ 5,011	$ 5,011	
Riders																		
Phase IV Energy Efficiency Charge @ $ 0.32 /kW PLC	$ 80	$ 80	$ 80	$ 80	$ 80	$ 160	$ 160	$ 160	$ 160	$ 240	$ 240	$ 240	$ 240	$ 320	$ 320	$ 320	$ 320	
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Default Service Support Charge @$ 0.621 /kW NSPL	$ 155	$ 155	$ 155	$ 155	$ 155	$ 311	$ 311	$ 311	$ 311	$ 466	$ 466	$ 466	$ 466	$ 621	$ 621	$ 621	$ 621	
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kv	$ -	$ 2	$ 5	$ 8	$ 11	$ 3	$ 9	$ 15	$ 22	$ 5	$ 14	$ 23	$ 33	$ 6	$ 18	$ 30	$ 44	
Sub-Total	$ 235	$ 237	$ 240	$ 243	$ 246	$ 474	$ 480	$ 486	$ 492	$ 710	$ 719	$ 728	$ 739	$ 947	$ 959	$ 971	$ 985	
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
PTC/HPS Charge																		
All kWh @ $ 0.09209 /kWh	$ -	$ 2,302	$ 6,907	$ 11,511	$ 16,806	$ 4,605	$ 13,814	$ 23,023	$ 33,613	$ 6,907	$ 20,720	$ 34,534	$ 50,419	$ 9,209	$ 27,627	$ 46,045	$ 67,226	
Sub Total	$ 2,391.05	$ 4,694.80	$ 9,302.30	$ 13,909.80	$ 19,208.42	$ 8,185.59	$ 17,400.59	$ 26,615.59	$ 37,212.84	$ 11,676.38	$ 25,498.88	$ 39,321.38	$ 55,217.25	$ 15,167.17	$ 33,597.17	$ 52,027.17	$ 73,221.67	
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Total Bill	**$ 2,391.05**	**$ 4,694.80**	**$ 9,302.30**	**$ 13,909.80**	**$ 19,208.42**	**$ 8,185.59**	**$ 17,400.59**	**$ 26,615.59**	**$ 37,212.84**	**$ 11,676.38**	**$ 25,498.88**	**$ 39,321.38**	**$ 55,217.25**	**$ 15,167.17**	**$ 33,597.17**	**$ 52,027.17**	**$ 73,221.67**	
% Increase	**21.96%**	**10.09%**	**4.84%**	**3.18%**	**2.27%**	**8.21%**	**3.69%**	**2.37%**	**1.68%**	**7.47%**	**3.27%**	**2.09%**	**1.48%**	**7.07%**	**3.06%**	**1.95%**	**1.37%**	

Met-Ed Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE GP
With Demands of 1,500 - 3,000 KW
At Average Levels of kWh Use

KW Demand																			
Total kW	1,500	1,500	1,500	1,500	1,500	2,000	2,000	2,000	2,000	2,500	2,500	2,500	2,500	3,000	3,000	3,000	3,000
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730
REACTIVE DEMAND																			
rkVA	216	216	216	216	216	288	288	288	288	360	360	360	360	432	432	432	432
ENERGY USAGE																			
Monthly Energy Usage	0	150,000	450,000	750,000	1,095,000	200,000	600,000	1,000,000	1,460,000	250,000	750,000	1,250,000	1,825,000	300,000	900,000	1,500,000	2,190,000
Total Energy Usage	0	150,000	450,000	750,000	1,095,000	200,000	600,000	1,000,000	1,460,000	250,000	750,000	1,250,000	1,825,000	300,000	900,000	1,500,000	2,190,000
Total Proposed Bill	$ 8,326.25	$ 22,148.75	$ 49,793.75	$ 77,438.75	$ 109,230.50	$ 29,130.33	$ 65,990.33	$ 102,850.33	$ 145,239.33	$ 36,111.91	$ 82,186.91	$ 128,261.91	$ 181,248.16	$ 43,093.49	$ 98,383.49	$ 153,673.49	$ 217,256.99
Total Current Bill	6,940.33	20,765.60	48,416.12	76,066.65	107,864.76	27,365.96	64,233.33	101,100.71	143,498.18	33,966.33	80,050.54	126,134.76	179,131.61	40,566.70	95,867.75	151,168.81	214,765.03
Increase ($)	$ 1,385.91	$ 1,383.15	$ 1,377.62	$ 1,372.09	$ 1,365.73	$ 1,764.36	$ 1,756.99	$ 1,749.62	$ 1,741.14	$ 2,145.58	$ 2,136.36	$ 2,127.15	$ 2,116.55	$ 2,526.79	$ 2,515.73	$ 2,504.68	$ 2,491.96
Increase (%)	19.97%	6.66%	2.85%	1.80%	1.27%	6.45%	2.74%	1.73%	1.21%	6.32%	2.67%	1.69%	1.18%	6.23%	2.6%	1.7%	1.2%
Overall Increase (%)	2.36%	2.36%	2.36%	2.36%	2.36%	2.36%	2.36%	2.36%	2.36%	2.36%	2.36%	2.36%	2.36%	2.36%	2.36%	2.36%	2.36%
UNBUNDLED RATES - CURRENT																			
Distribution																			
Distribution Charge @ $951.53	$ 952	$ 952	$ 952	$ 952	$ 952	$ 952	$ 952	$ 952	$ 952	$ 952	$ 952	$ 952	$ 952	$ 952	$ 952	$ 952	$ 952
All kW @ $2.98/kW	$ 4,470	$ 4,470	$ 4,470	$ 4,470	$ 4,470	$ 5,960	$ 5,960	$ 5,960	$ 5,960	$ 7,450	$ 7,450	$ 7,450	$ 7,450	$ 8,940	$ 8,940	$ 8,940	$ 8,940
All rkVA @$ 0.20 /rkVA	$ 43	$ 43	$ 43	$ 43	$ 43	$ 58	$ 58	$ 58	$ 58	$ 72	$ 72	$ 72	$ 72	$ 86	$ 86	$ 86	$ 86
Sub-Total	$ 5,465	$ 5,465	$ 5,465	$ 5,465	$ 5,465	$ 6,969	$ 6,969	$ 6,969	$ 6,969	$ 8,474	$ 8,474	$ 8,474	$ 8,474	$ 9,978	$ 9,978	$ 9,978	$ 9,978
Riders																			
Phase IV Energy Efficiency Charge @ $ 0.32 /kW PLC	$ 480	$ 480	$ 480	$ 480	$ 480	$ 640	$ 640	$ 640	$ 640	$ 800	$ 800	$ 800	$ 800	$ 960	$ 960	$ 960	$ 960
TCJA @ -3.910 %	$ (214)	$ (214)	$ (214)	$ (214)	$ (214)	$ (272)	$ (272)	$ (272)	$ (272)	$ (331)	$ (331)	$ (331)	$ (331)	$ (390)	$ (390)	$ (390)	$ (390)
Smart Meter Charge @ $6.69	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7
Default Service Support Charge @$ 0.621 /kW NSPL	$ 932	$ 932	$ 932	$ 932	$ 932	$ 1,242	$ 1,242	$ 1,242	$ 1,242	$ 1,553	$ 1,553	$ 1,553	$ 1,553	$ 1,863	$ 1,863	$ 1,863	$ 1,863
Solar Photovoltaic Requirements Charge @ 0.006 ¢/k	$ -	$ 9	$ 27	$ 45	$ 66	$ 12	$ 36	$ 60	$ 88	$ 15	$ 45	$ 75	$ 110	$ 18	$ 54	$ 90	$ 131
Sub-Total	$ 1,205	$ 1,214	$ 1,232	$ 1,250	$ 1,270	$ 1,628	$ 1,652	$ 1,676	$ 1,704	$ 2,043	$ 2,073	$ 2,103	$ 2,137	$ 2,458	$ 2,494	$ 2,530	$ 2,571
DSIC @ 4.700 %	$ 270	$ 270	$ 270	$ 270	$ 270	$ 345	$ 345	$ 345	$ 345	$ 421	$ 421	$ 421	$ 421	$ 496	$ 496	$ 496	$ 496
PTC/HPS Charge																			
All kWh @ $ 0.09209 /kWh	$ -	$ 13,814	$ 41,441	$ 69,068	$ 100,839	$ 18,418	$ 55,254	$ 92,090	$ 134,451	$ 23,023	$ 69,068	$ 115,113	$ 168,064	$ 27,627	$ 82,881	$ 138,135	$ 201,677
Sub Total	$ 6,938.94	$ 20,761.44	$ 48,406.44	$ 76,051.44	$ 107,843.19	$ 27,360.49	$ 64,220.49	$ 101,080.49	$ 143,469.49	$ 33,959.54	$ 80,034.54	$ 126,109.54	$ 179,095.79	$ 40,558.58	$ 95,848.58	$ 151,138.58	$ 214,722.08
STAS @ 0.02 %	$ 1.39	$ 4.15	$ 9.68	$ 15.21	$ 21.57	$ 5.47	$ 12.84	$ 20.22	$ 28.69	$ 6.79	$ 16.01	$ 25.22	$ 35.82	$ 8.11	$ 19.17	$ 30.23	$ 42.94
Total Bill	**$ 6,940.33**	**$ 20,765.60**	**$ 48,416.12**	**$ 76,066.65**	**$ 107,864.76**	**$ 27,365.96**	**$ 64,233.33**	**$ 101,100.71**	**$ 143,498.18**	**$ 33,966.33**	**$ 80,050.54**	**$ 126,134.76**	**$ 179,131.61**	**$ 40,566.70**	**$ 95,867.75**	**$ 151,168.81**	**$ 214,765.03**
UNBUNDLED RATES - PROPOSED																			
Distribution																			
Distribution Charge @ $1,204.01	$ 1,204	$ 1,204	$ 1,204	$ 1,204	$ 1,204	$ 1,204	$ 1,204	$ 1,204	$ 1,204	$ 1,204	$ 1,204	$ 1,204	$ 1,204	$ 1,204	$ 1,204	$ 1,204	$ 1,204
All kW @ $3.77/kW	$ 5,656	$ 5,656	$ 5,656	$ 5,656	$ 5,656	$ 7,541	$ 7,541	$ 7,541	$ 7,541	$ 9,427	$ 9,427	$ 9,427	$ 9,427	$ 11,312	$ 11,312	$ 11,312	$ 11,312
All rkVA @$ 0.25 /rkVA	$ 55	$ 55	$ 55	$ 55	$ 55	$ 73	$ 73	$ 73	$ 73	$ 91	$ 91	$ 91	$ 91	$ 109	$ 109	$ 109	$ 109
Sub-Total	$ 6,915	$ 6,915	$ 6,915	$ 6,915	$ 6,915	$ 8,818	$ 8,818	$ 8,818	$ 8,818	$ 10,722	$ 10,722	$ 10,722	$ 10,722	$ 12,625	$ 12,625	$ 12,625	$ 12,625
Riders																			
Phase IV Energy Efficiency Charge @ $ 0.32 /kW PLC	$ 480	$ 480	$ 480	$ 480	$ 480	$ 640	$ 640	$ 640	$ 640	$ 800	$ 800	$ 800	$ 800	$ 960	$ 960	$ 960	$ 960
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Default Service Support Charge @$ 0.621 /kW NSPL	$ 932	$ 932	$ 932	$ 932	$ 932	$ 1,242	$ 1,242	$ 1,242	$ 1,242	$ 1,553	$ 1,553	$ 1,553	$ 1,553	$ 1,863	$ 1,863	$ 1,863	$ 1,863
Solar Photovoltaic Requirements Charge @ 0.006 ¢/k	$ -	$ 9	$ 27	$ 45	$ 66	$ 12	$ 36	$ 60	$ 88	$ 15	$ 45	$ 75	$ 110	$ 18	$ 54	$ 90	$ 131
Sub-Total	$ 1,412	$ 1,421	$ 1,439	$ 1,457	$ 1,477	$ 1,894	$ 1,918	$ 1,942	$ 1,970	$ 2,368	$ 2,398	$ 2,428	$ 2,462	$ 2,841	$ 2,877	$ 2,913	$ 2,954
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
PTC/HPS Charge																			
All kWh @ $ 0.09209 /kWh	$ -	$ 13,814	$ 41,441	$ 69,068	$ 100,839	$ 18,418	$ 55,254	$ 92,090	$ 134,451	$ 23,023	$ 69,068	$ 115,113	$ 168,064	$ 27,627	$ 82,881	$ 138,135	$ 201,677
Sub Total	$ 8,326.25	$ 22,148.75	$ 49,793.75	$ 77,438.75	$ 109,230.50	$ 29,130.33	$ 65,990.33	$ 102,850.33	$ 145,239.33	$ 36,111.91	$ 82,186.91	$ 128,261.91	$ 181,248.16	$ 43,093.49	$ 98,383.49	$ 153,673.49	$ 217,256.99
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Bill	**$ 8,326.25**	**$ 22,148.75**	**$ 49,793.75**	**$ 77,438.75**	**$ 109,230.50**	**$ 29,130.33**	**$ 65,990.33**	**$ 102,850.33**	**$ 145,239.33**	**$ 36,111.91**	**$ 82,186.91**	**$ 128,261.91**	**$ 181,248.16**	**$ 43,093.49**	**$ 98,383.49**	**$ 153,673.49**	**$ 217,256.99**
% Increase	**19.97%**	**6.66%**	**2.85%**	**1.80%**	**1.27%**	**6.45%**	**2.74%**	**1.73%**	**1.21%**	**6.32%**	**2.67%**	**1.69%**	**1.18%**	**6.23%**	**2.62%**	**1.66%**	**1.16%**

Met-Ed Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.		Current			Pro Forma				
		Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue	Revenue Change	Percent Change
	SCHEDULE TP (Transmission Power Service)	*[a]*	*[b]*	*[c]=[a]x[b]*	*[e]=[a]+[d]*	*[f]*	*[g]=[e]x[f]*	*[h]=[g]-[c]*	*[i]=[h]/[c]*
1	Distribution								
2	Customer Charge	392	$ 5,290.68	$ 2,073,314	392	$ 6,482.26	$ 2,540,270	$466,956	22.5%
3	Demand Charge (kW)								
4	All kW	5,693,641	$ 0.96	5,465,896	5,693,641	$ 1.18	6,696,934	$1,231,038	22.5%
5	115 kV Discount (Per kW)		$ (0.75)	-	-	$ (0.92)	-	$0	0.0%
6	Energy Charge (kWh)								
7	All kWh	1,848,231,542	$ -	-	1,848,231,542	$ -	-	$0	0.0%
8	**Total Base Normalized Distribution Revenues**			**$ 7,539,210**			**$ 9,237,204**	$1,697,994	22.5%
9	Rider Charges								
10	Smart Meter Technologies Charge (Per Bill)	392	$ 6.69	$ 2,622	392	$ -	$ -	($2,622)	
11	TCJA Voluntary Surcharge		-3.91%	(294,783)		0.00%	-	294,783	-100.0%
12	STAS		0.02%	36,178		0.00%	-	(36,178)	-100.0%
13	Distribution System Improvement Charge		4.70%	$ 387,636		0.00%	$ -	(387,636)	-100.0%
14	**Total Distribution Including Rider Charges**			**$ 7,670,863**			**$ 9,237,204**	$1,566,341	20.4%
15	Rider Charges								
16	Default Service Support Charge	3,126,645	$ 0.62100	1,941,647	3,126,645	$ 0.62100	1,941,647	-	0.0%
17	Universal Service Charge			-			-	-	0.0%
18	Solar Photovoltaic Requirements Charge	1,848,231,542	$ 0.00006	110,894	1,848,231,542	$ 0.00006	110,894	-	0.0%
19	Phase IV Energy Efficiency and Conservation Charge	3,126,645	$ 0.32000	1,000,526	3,126,645	$ 0.32000	1,000,526	-	0.0%
20	PTC/HPS Charge	1,848,231,542	$ 0.09209	170,203,643	1,848,231,542	$ 0.09209	170,203,643	-	0.0%
21	**Total Energy and Revenue**	1,848,231,542		**$ 180,927,573**	1,848,231,542		**$ 182,493,914**	**$ 1,566,341**	0.9%
22	Avg rate per kWh			$ 0.09789			$ 0.09874		
23	Proposed Increase						$ 1,566,341		
24	Percent Increase						0.87%		

Met-Ed Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE TP
With Demands Up to 20,000 KW
At Average Levels of kWh Use

KW Demand																			
Total kW	5,000	5,000	5,000	5,000	5,000	10,000	10,000	10,000	10,000	15,000	15,000	15,000	15,000	20,000	20,000	20,000	20,000
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730
ENERGY USAGE																			
Monthly Energy Usage	0	500,000	1,500,000	2,500,000	3,650,000	1,000,000	3,000,000	5,000,000	7,300,000	1,500,000	4,500,000	7,500,000	10,950,000	2,000,000	6,000,000	10,000,000	14,600,000
Total Energy Usage	0	500,000	1,500,000	2,500,000	3,650,000	1,000,000	3,000,000	5,000,000	7,300,000	1,500,000	4,500,000	7,500,000	10,950,000	2,000,000	6,000,000	10,000,000	14,600,000
Total Proposed Bill	$ 17,068.32	$ 63,143.32	$ 155,293.32	$ 247,443.32	$ 353,415.82	$ 119,804.39	$ 304,104.39	$ 488,404.39	$ 700,349.39	$ 176,465.45	$ 452,915.45	$ 729,365.45	$ 1,047,282.95	$ 233,126.51	$ 601,726.51	$ 970,326.51	$ 1,394,216.51
Total Current Bill	14,942.04	61,026.26	153,194.69	245,363.12	351,356.81	116,721.70	301,058.56	485,395.42	697,382.80	172,417.13	448,922.42	725,427.71	1,043,408.80	228,112.57	596,786.29	965,460.01	1,389,434.79
Increase ($)	$ 2,126.28	$ 2,117.06	$ 2,098.63	$ 2,080.20	$ 2,059.01	$ 3,082.69	$ 3,045.83	$ 3,008.97	$ 2,966.58	$ 4,048.32	$ 3,993.03	$ 3,937.74	$ 3,874.15	$ 5,013.95	$ 4,940.23	$ 4,866.51	$ 4,781.73
Increase (%)	14.23%	3.47%	1.37%	0.85%	0.59%	2.64%	1.01%	0.62%	0.43%	2.35%	0.89%	0.54%	0.37%	2.20%	0.8%	0.5%	0.3%
Overall Increase (%)	0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	0.87%
UNBUNDLED RATES - CURRENT																			
Distribution																			
Distribution Charge @ $5,290.68	$ 5,291	$ 5,291	$ 5,291	$ 5,291	$ 5,291	$ 5,291	$ 5,291	$ 5,291	$ 5,291	$ 5,291	$ 5,291	$ 5,291	$ 5,291	$ 5,291	$ 5,291	$ 5,291	$ 5,291
All kW @ $0.96/kW	$ 4,800	$ 4,800	$ 4,800	$ 4,800	$ 4,800	$ 9,600	$ 9,600	$ 9,600	$ 9,600	$ 14,400	$ 14,400	$ 14,400	$ 14,400	$ 19,200	$ 19,200	$ 19,200	$ 19,200
Sub-Total	$ 10,091	$ 10,091	$ 10,091	$ 10,091	$ 10,091	$ 14,891	$ 14,891	$ 14,891	$ 14,891	$ 19,691	$ 19,691	$ 19,691	$ 19,691	$ 24,491	$ 24,491	$ 24,491	$ 24,491
Riders																			
Phase IV Energy Efficiency Charge @ $ 0.32 /kW PLC	$ 1,600	$ 1,600	$ 1,600	$ 1,600	$ 1,600	$ 3,200	$ 3,200	$ 3,200	$ 3,200	$ 4,800	$ 4,800	$ 4,800	$ 4,800	$ 6,400	$ 6,400	$ 6,400	$ 6,400
TCJA @ -3.910 %	$ (395)	$ (395)	$ (395)	$ (395)	$ (395)	$ (582)	$ (582)	$ (582)	$ (582)	$ (770)	$ (770)	$ (770)	$ (770)	$ (958)	$ (958)	$ (958)	$ (958)
Smart Meter Charge @ $6.69	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7
Default Service Support Charge @ $ 0.621 /kW NSPL	$ 3,105	$ 3,105	$ 3,105	$ 3,105	$ 3,105	$ 6,210	$ 6,210	$ 6,210	$ 6,210	$ 9,315	$ 9,315	$ 9,315	$ 9,315	$ 12,420	$ 12,420	$ 12,420	$ 12,420
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kv	$ -	$ 30	$ 90	$ 150	$ 219	$ 60	$ 180	$ 300	$ 438	$ 90	$ 270	$ 450	$ 657	$ 120	$ 360	$ 600	$ 876
Sub-Total	$ 4,317	$ 4,347	$ 4,407	$ 4,467	$ 4,536	$ 8,894	$ 9,014	$ 9,134	$ 9,272	$ 13,442	$ 13,622	$ 13,802	$ 14,009	$ 17,989	$ 18,229	$ 18,469	$ 18,745
DSIC @ 4.700 %	$ 531	$ 531	$ 531	$ 531	$ 531	$ 823	$ 823	$ 823	$ 823	$ 1,115	$ 1,115	$ 1,115	$ 1,115	$ 1,407	$ 1,407	$ 1,407	$ 1,407
PTC/HPS Charge																			
All kWh @ $ 0.09209 /kWh	$ -	$ 46,045	$ 138,135	$ 230,225	$ 336,129	$ 92,090	$ 276,270	$ 460,450	$ 672,257	$ 138,135	$ 414,405	$ 690,675	$ 1,008,386	$ 184,180	$ 552,540	$ 920,900	$ 1,344,514
Sub Total	$ 14,939	$ 61,014	$ 153,164	$ 245,314	$ 351,287	$ 116,698	$ 300,998	$ 485,298	$ 697,243	$ 172,383	$ 448,833	$ 725,283	$ 1,043,200	$ 228,067	$ 596,667	$ 965,267	$ 1,389,157
STAS @ 0.02 %	$ 3	$ 12	$ 31	$ 49	$ 70	$ 23	$ 60	$ 97	$ 139	$ 34	$ 90	$ 145	$ 209	$ 46	$ 119	$ 193	$ 278
Total Bill	**$ 14,942**	**$ 61,026**	**$ 153,195**	**$ 245,363**	**$ 351,357**	**$ 116,722**	**$ 301,059**	**$ 485,395**	**$ 697,383**	**$ 172,417**	**$ 448,922**	**$ 725,428**	**$ 1,043,409**	**$ 228,113**	**$ 596,786**	**$ 965,460**	**$ 1,389,435**
UNBUNDLED RATES - PROPOSED																			
Distribution																			
Distribution Charge @ $6,482.26	$ 6,482	$ 6,482	$ 6,482	$ 6,482	$ 6,482	$ 6,482	$ 6,482	$ 6,482	$ 6,482	$ 6,482	$ 6,482	$ 6,482	$ 6,482	$ 6,482	$ 6,482	$ 6,482	$ 6,482
All kW @ $1.18/kW	$ 5,881	$ 5,881	$ 5,881	$ 5,881	$ 5,881	$ 11,762	$ 11,762	$ 11,762	$ 11,762	$ 17,643	$ 17,643	$ 17,643	$ 17,643	$ 23,524	$ 23,524	$ 23,524	$ 23,524
Sub-Total	$ 12,363	$ 12,363	$ 12,363	$ 12,363	$ 12,363	$ 18,244	$ 18,244	$ 18,244	$ 18,244	$ 24,125	$ 24,125	$ 24,125	$ 24,125	$ 30,007	$ 30,007	$ 30,007	$ 30,007
Riders																			
Phase IV Energy Efficiency Charge @ $ 0.32 /kW PLC	$ 1,600	$ 1,600	$ 1,600	$ 1,600	$ 1,600	$ 3,200	$ 3,200	$ 3,200	$ 3,200	$ 4,800	$ 4,800	$ 4,800	$ 4,800	$ 6,400	$ 6,400	$ 6,400	$ 6,400
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Default Service Support Charge @$ 0.621 /kW NSPL	$ 3,105	$ 3,105	$ 3,105	$ 3,105	$ 3,105	$ 6,210	$ 6,210	$ 6,210	$ 6,210	$ 9,315	$ 9,315	$ 9,315	$ 9,315	$ 12,420	$ 12,420	$ 12,420	$ 12,420
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kv	$ -	$ 30	$ 90	$ 150	$ 219	$ 60	$ 180	$ 300	$ 438	$ 90	$ 270	$ 450	$ 657	$ 120	$ 360	$ 600	$ 876
Sub-Total	$ 4,705	$ 4,735	$ 4,795	$ 4,855	$ 4,924	$ 9,470	$ 9,590	$ 9,710	$ 9,848	$ 14,205	$ 14,385	$ 14,565	$ 14,772	$ 18,940	$ 19,180	$ 19,420	$ 19,696
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
PTC/HPS Charge																			
All kWh @ $ 0.09209 /kWh	$ -	$ 46,045	$ 138,135	$ 230,225	$ 336,129	$ 92,090	$ 276,270	$ 460,450	$ 672,257	$ 138,135	$ 414,405	$ 690,675	$ 1,008,386	$ 184,180	$ 552,540	$ 920,900	$ 1,344,514
Sub Total	$ 17,068	$ 63,143	$ 155,293	$ 247,443	$ 353,416	$ 119,804	$ 304,104	$ 488,404	$ 700,349	$ 176,465	$ 452,915	$ 729,365	$ 1,047,283	$ 233,127	$ 601,727	$ 970,327	$ 1,394,217
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Bill	**$ 17,068**	**$ 63,143**	**$ 155,293**	**$ 247,443**	**$ 353,416**	**$ 119,804**	**$ 304,104**	**$ 488,404**	**$ 700,349**	**$ 176,465**	**$ 452,915**	**$ 729,365**	**$ 1,047,283**	**$ 233,127**	**$ 601,727**	**$ 970,327**	**$ 1,394,217**
% Increase	**14.23%**	**3.47%**	**1.37%**	**0.85%**	**0.59%**	**2.64%**	**1.01%**	**0.62%**	**0.43%**	**2.35%**	**0.89%**	**0.54%**	**0.37%**	**2.20%**	**0.83%**	**0.50%**	**0.34%**

Met-Ed Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE TP - 115 KV OR GREATER DISCOUNT
With Demands Up to 20,000 KW
At Average Levels of kWh Use

KW Demand																			
Total kW	5,000	5,000	5,000	5,000	5,000	10,000	10,000	10,000	10,000	15,000	15,000	15,000	15,000	20,000	20,000	20,000	20,000
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730
ENERGY USAGE																			
Monthly Energy Usage	0	500,000	1,500,000	2,500,000	3,650,000	1,000,000	3,000,000	5,000,000	7,300,000	1,500,000	4,500,000	7,500,000	10,950,000	2,000,000	6,000,000	10,000,000	14,600,000
Total Energy Usage	0	500,000	1,500,000	2,500,000	3,650,000	1,000,000	3,000,000	5,000,000	7,300,000	1,500,000	4,500,000	7,500,000	10,950,000	2,000,000	6,000,000	10,000,000	14,600,000
Total Proposed Bill	$ 12,473.74	$ 58,548.74	$ 150,698.74	$ 242,848.74	$ 348,821.24	$ 110,615.22	$ 294,915.22	$ 479,215.22	$ 691,160.22	$ 162,681.71	$ 439,131.71	$ 715,581.71	$ 1,033,499.21	$ 214,748.19	$ 583,348.19	$ 951,948.19	$ 1,375,838.19
Total Current Bill	11,168.56	57,252.77	149,421.20	241,589.63	347,583.33	109,174.72	293,511.58	477,848.44	689,835.83	161,096.67	437,601.96	714,107.25	1,032,088.33	213,018.61	581,692.33	950,366.05	1,374,340.83
Increase ($)	$ 1,305.18	$ 1,295.97	$ 1,277.54	$ 1,259.11	$ 1,237.91	$ 1,440.50	$ 1,403.64	$ 1,366.78	$ 1,324.39	$ 1,585.04	$ 1,529.75	$ 1,474.46	$ 1,410.88	$ 1,729.57	$ 1,655.85	$ 1,582.13	$ 1,497.36
Increase (%)	11.69%	2.26%	0.85%	0.52%	0.36%	1.32%	0.48%	0.29%	0.19%	0.98%	0.35%	0.21%	0.14%	0.81%	0.3%	0.2%	0.1%
Overall Increase (%)	0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	0.87%
UNBUNDLED RATES - CURRENT																			
Distribution																			
Distribution Charge @ $5,290.68	$ 5,291	$ 5,291	$ 5,291	$ 5,291	$ 5,291	$ 5,291	$ 5,291	$ 5,291	$ 5,291	$ 5,291	$ 5,291	$ 5,291	$ 5,291	$ 5,291	$ 5,291	$ 5,291	$ 5,291
All kW @ $0.21/kW	$ 1,050	$ 1,050	$ 1,050	$ 1,050	$ 1,050	$ 2,100	$ 2,100	$ 2,100	$ 2,100	$ 3,150	$ 3,150	$ 3,150	$ 3,150	$ 4,200	$ 4,200	$ 4,200	$ 4,200
Sub-Total	$ 6,341	$ 6,341	$ 6,341	$ 6,341	$ 6,341	$ 7,391	$ 7,391	$ 7,391	$ 7,391	$ 8,441	$ 8,441	$ 8,441	$ 8,441	$ 9,491	$ 9,491	$ 9,491	$ 9,491
Riders																			
Phase IV Energy Efficiency Charge @ $ 0.32 /kW PLC	$ 1,600	$ 1,600	$ 1,600	$ 1,600	$ 1,600	$ 3,200	$ 3,200	$ 3,200	$ 3,200	$ 4,800	$ 4,800	$ 4,800	$ 4,800	$ 6,400	$ 6,400	$ 6,400	$ 6,400
TCJA @ -3.910 %	$ (248)	$ (248)	$ (248)	$ (248)	$ (248)	$ (289)	$ (289)	$ (289)	$ (289)	$ (330)	$ (330)	$ (330)	$ (330)	$ (371)	$ (371)	$ (371)	$ (371)
Smart Meter Charge @ $6.69	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7
Default Service Support Charge @$ 0.621 /kW NSPL	$ 3,105	$ 3,105	$ 3,105	$ 3,105	$ 3,105	$ 6,210	$ 6,210	$ 6,210	$ 6,210	$ 9,315	$ 9,315	$ 9,315	$ 9,315	$ 12,420	$ 12,420	$ 12,420	$ 12,420
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kv	$ -	$ 30	$ 90	$ 150	$ 219	$ 60	$ 180	$ 300	$ 438	$ 90	$ 270	$ 450	$ 657	$ 120	$ 360	$ 600	$ 876
Sub-Total	$ 4,464	$ 4,494	$ 4,554	$ 4,614	$ 4,683	$ 9,188	$ 9,308	$ 9,428	$ 9,566	$ 13,882	$ 14,062	$ 14,242	$ 14,449	$ 18,576	$ 18,816	$ 19,056	$ 19,332
DSIC @ 4.700 %	$ 362	$ 362	$ 362	$ 362	$ 362	$ 484	$ 484	$ 484	$ 484	$ 607	$ 607	$ 607	$ 607	$ 730	$ 730	$ 730	$ 730
PTC/HPS Charge																			
All kWh @ $ 0.09209 /kWh	$ -	$ 46,045	$ 138,135	$ 230,225	$ 336,129	$ 92,090	$ 276,270	$ 460,450	$ 672,257	$ 138,135	$ 414,405	$ 690,675	$ 1,008,386	$ 184,180	$ 552,540	$ 920,900	$ 1,344,514
Sub Total	$ 11,166	$ 57,241	$ 149,391	$ 241,541	$ 347,514	$ 109,153	$ 293,453	$ 477,753	$ 689,698	$ 161,064	$ 437,514	$ 713,964	$ 1,031,882	$ 212,976	$ 581,576	$ 950,176	$ 1,374,066
STAS @ 0.02 %	$ 2	$ 11	$ 30	$ 48	$ 70	$ 22	$ 59	$ 96	$ 138	$ 32	$ 88	$ 143	$ 206	$ 43	$ 116	$ 190	$ 275
Total Bill	**$ 11,169**	**$ 57,253**	**$ 149,421**	**$ 241,590**	**$ 347,583**	**$ 109,175**	**$ 293,512**	**$ 477,848**	**$ 689,836**	**$ 161,097**	**$ 437,602**	**$ 714,107**	**$ 1,032,088**	**$ 213,019**	**$ 581,692**	**$ 950,366**	**$ 1,374,341**
UNBUNDLED RATES - PROPOSED																			
Distribution																			
Distribution Charge @ $6,482.26	$ 6,482	$ 6,482	$ 6,482	$ 6,482	$ 6,482	$ 6,482	$ 6,482	$ 6,482	$ 6,482	$ 6,482	$ 6,482	$ 6,482	$ 6,482	$ 6,482	$ 6,482	$ 6,482	$ 6,482
All kW @ $0.26/kW	$ 1,286	$ 1,286	$ 1,286	$ 1,286	$ 1,286	$ 2,573	$ 2,573	$ 2,573	$ 2,573	$ 3,859	$ 3,859	$ 3,859	$ 3,859	$ 5,146	$ 5,146	$ 5,146	$ 5,146
Sub-Total	$ 7,769	$ 7,769	$ 7,769	$ 7,769	$ 7,769	$ 9,055	$ 9,055	$ 9,055	$ 9,055	$ 10,342	$ 10,342	$ 10,342	$ 10,342	$ 11,628	$ 11,628	$ 11,628	$ 11,628
Riders																			
Phase IV Energy Efficiency Charge @ $ 0.32 /kW PLC	$ 1,600	$ 1,600	$ 1,600	$ 1,600	$ 1,600	$ 3,200	$ 3,200	$ 3,200	$ 3,200	$ 4,800	$ 4,800	$ 4,800	$ 4,800	$ 6,400	$ 6,400	$ 6,400	$ 6,400
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Default Service Support Charge @$ 0.621 /kW NSPL	$ 3,105	$ 3,105	$ 3,105	$ 3,105	$ 3,105	$ 6,210	$ 6,210	$ 6,210	$ 6,210	$ 9,315	$ 9,315	$ 9,315	$ 9,315	$ 12,420	$ 12,420	$ 12,420	$ 12,420
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kv	$ -	$ 30	$ 90	$ 150	$ 219	$ 60	$ 180	$ 300	$ 438	$ 90	$ 270	$ 450	$ 657	$ 120	$ 360	$ 600	$ 876
Sub-Total	$ 4,705	$ 4,735	$ 4,795	$ 4,855	$ 4,924	$ 9,470	$ 9,590	$ 9,710	$ 9,848	$ 14,205	$ 14,385	$ 14,565	$ 14,772	$ 18,940	$ 19,180	$ 19,420	$ 19,696
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
PTC/HPS Charge																			
All kWh @ $ 0.09209 /kWh	$ -	$ 46,045	$ 138,135	$ 230,225	$ 336,129	$ 92,090	$ 276,270	$ 460,450	$ 672,257	$ 138,135	$ 414,405	$ 690,675	$ 1,008,386	$ 184,180	$ 552,540	$ 920,900	$ 1,344,514
Sub Total	$ 12,474	$ 58,549	$ 150,699	$ 242,849	$ 348,821	$ 110,615	$ 294,915	$ 479,215	$ 691,160	$ 162,682	$ 439,132	$ 715,582	$ 1,033,499	$ 214,748	$ 583,348	$ 951,948	$ 1,375,838
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Bill	**$ 12,474**	**$ 58,549**	**$ 150,699**	**$ 242,849**	**$ 348,821**	**$ 110,615**	**$ 294,915**	**$ 479,215**	**$ 691,160**	**$ 162,682**	**$ 439,132**	**$ 715,582**	**$ 1,033,499**	**$ 214,748**	**$ 583,348**	**$ 951,948**	**$ 1,375,838**
% Increase	**11.69%**	**2.26%**	**0.85%**	**0.52%**	**0.36%**	**1.32%**	**0.48%**	**0.29%**	**0.19%**	**0.98%**	**0.35%**	**0.21%**	**0.14%**	**0.81%**	**0.28%**	**0.17%**	**0.11%**

Met-Ed Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE TP
With Demands Over 20,000 KW
At Average Levels of kWh Use

KW Demand																		
Total kW	25,000	25,000	25,000	25,000	25,000	30,000	30,000	30,000	30,000	35,000	35,000	35,000	35,000	40,000	40,000	40,000	40,000
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730
ENERGY USAGE																	
Monthly Energy Usage	0	2,500,000	7,500,000	12,500,000	18,250,000	3,000,000	9,000,000	15,000,000	21,900,000	3,500,000	10,500,000	17,500,000	25,550,000	4,000,000	12,000,000	20,000,000	29,200,000
Total Energy Usage	0	2,500,000	7,500,000	12,500,000	18,250,000	3,000,000	9,000,000	15,000,000	21,900,000	3,500,000	10,500,000	17,500,000	25,550,000	4,000,000	12,000,000	20,000,000	29,200,000
Total Proposed Bill	$ 59,412.58	$ 289,787.58	$ 750,537.58	$ 1,211,287.58	$ 1,741,150.08	$ 346,448.64	$ 899,348.64	$ 1,452,248.64	$ 2,088,083.64	$ 403,109.71	$ 1,048,159.71	$ 1,693,209.71	$ 2,435,017.21	$ 459,770.77	$ 1,196,970.77	$ 1,934,170.77	$ 2,781,950.77
Total Current Bill	53,386.93	283,808.00	744,650.15	1,205,492.30	1,735,460.78	339,503.44	892,514.02	1,445,524.60	2,081,486.77	395,198.88	1,040,377.89	1,685,556.90	2,427,512.76	450,894.31	1,188,241.75	1,925,589.19	2,773,538.75
Increase ($)	$ 6,025.65	$ 5,979.58	$ 5,887.43	$ 5,795.28	$ 5,689.30	$ 6,945.20	$ 6,834.62	$ 6,724.04	$ 6,596.88	$ 7,910.83	$ 7,781.82	$ 7,652.81	$ 7,504.45	$ 8,876.46	$ 8,729.02	$ 8,581.58	$ 8,412.03
Increase (%)	11.29%	2.11%	0.79%	0.48%	0.33%	2.05%	0.77%	0.47%	0.32%	2.00%	0.75%	0.45%	0.31%	1.97%	0.7%	0.4%	0.3%
Overall Increase (%)	0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	0.87%
UNBUNDLED RATES - CURRENT																	
Distribution																	
Distribution Charge @ $5,290.68	$ 5,291	$ 5,291	$ 5,291	$ 5,291	$ 5,291	$ 5,291	$ 5,291	$ 5,291	$ 5,291	$ 5,291	$ 5,291	$ 5,291	$ 5,291	$ 5,291	$ 5,291	$ 5,291	$ 5,291
All kW @ $0.96/kW	$ 24,000	$ 24,000	$ 24,000	$ 24,000	$ 24,000	$ 28,800	$ 28,800	$ 28,800	$ 28,800	$ 33,600	$ 33,600	$ 33,600	$ 33,600	$ 38,400	$ 38,400	$ 38,400	$ 38,400
Sub-Total	$ 29,291	$ 29,291	$ 29,291	$ 29,291	$ 29,291	$ 34,091	$ 34,091	$ 34,091	$ 34,091	$ 38,891	$ 38,891	$ 38,891	$ 38,891	$ 43,691	$ 43,691	$ 43,691	$ 43,691
Riders																	
Phase IV Energy Efficiency Charge @ $ 0.32 /kW PLC	$ 8,000	$ 8,000	$ 8,000	$ 8,000	$ 8,000	$ 9,600	$ 9,600	$ 9,600	$ 9,600	$ 11,200	$ 11,200	$ 11,200	$ 11,200	$ 12,800	$ 12,800	$ 12,800	$ 12,800
TCJA @ -3.910 %	$ (1,145)	$ (1,145)	$ (1,145)	$ (1,145)	$ (1,145)	$ (1,333)	$ (1,333)	$ (1,333)	$ (1,333)	$ (1,521)	$ (1,521)	$ (1,521)	$ (1,521)	$ (1,708)	$ (1,708)	$ (1,708)	$ (1,708)
Smart Meter Charge @ $6.69	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7
Default Service Support Charge @ $ 0.621 /kW NSPL	$ 15,525	$ 15,525	$ 15,525	$ 15,525	$ 15,525	$ 18,630	$ 18,630	$ 18,630	$ 18,630	$ 21,735	$ 21,735	$ 21,735	$ 21,735	$ 24,840	$ 24,840	$ 24,840	$ 24,840
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kv	$ -	$ 150	$ 450	$ 750	$ 1,095	$ 180	$ 540	$ 900	$ 1,314	$ 210	$ 630	$ 1,050	$ 1,533	$ 240	$ 720	$ 1,200	$ 1,752
Sub-Total	$ 22,386	$ 22,536	$ 22,836	$ 23,136	$ 23,481	$ 27,084	$ 27,444	$ 27,804	$ 28,218	$ 31,631	$ 32,051	$ 32,471	$ 32,954	$ 36,178	$ 36,658	$ 37,138	$ 37,690
DSIC @ 4.700 %	$ 1,699	$ 1,699	$ 1,699	$ 1,699	$ 1,699	$ 1,991	$ 1,991	$ 1,991	$ 1,991	$ 2,283	$ 2,283	$ 2,283	$ 2,283	$ 2,575	$ 2,575	$ 2,575	$ 2,575
PTC/HPS Charge																	
All kWh @ $ 0.09209 /kWh	$ -	$ 230,225	$ 690,675	$ 1,151,125	$ 1,680,643	$ 276,270	$ 828,810	$ 1,381,350	$ 2,016,771	$ 322,315	$ 966,945	$ 1,611,575	$ 2,352,900	$ 368,360	$ 1,105,080	$ 1,841,800	$ 2,689,028
Sub Total	$ 53,376	$ 283,751	$ 744,501	$ 1,205,251	$ 1,735,114	$ 339,436	$ 892,336	$ 1,445,236	$ 2,081,071	$ 395,120	$ 1,040,170	$ 1,685,220	$ 2,427,027	$ 450,804	$ 1,188,004	$ 1,925,204	$ 2,772,984
STAS @ 0.02 %	$ 11	$ 57	$ 149	$ 241	$ 347	$ 68	$ 178	$ 289	$ 416	$ 79	$ 208	$ 337	$ 485	$ 90	$ 238	$ 385	$ 555
Total Bill	**$ 53,387**	**$ 283,808**	**$ 744,650**	**$ 1,205,492**	**$ 1,735,461**	**$ 339,503**	**$ 892,514**	**$ 1,445,525**	**$ 2,081,487**	**$ 395,199**	**$ 1,040,378**	**$ 1,685,557**	**$ 2,427,513**	**$ 450,894**	**$ 1,188,242**	**$ 1,925,589**	**$ 2,773,539**
UNBUNDLED RATES - PROPOSED																	
Distribution																	
Distribution Charge @ $6,482.26	$ 6,482	$ 6,482	$ 6,482	$ 6,482	$ 6,482	$ 6,482	$ 6,482	$ 6,482	$ 6,482	$ 6,482	$ 6,482	$ 6,482	$ 6,482	$ 6,482	$ 6,482	$ 6,482	$ 6,482
All kW @ $1.18/kW	$ 29,405	$ 29,405	$ 29,405	$ 29,405	$ 29,405	$ 35,286	$ 35,286	$ 35,286	$ 35,286	$ 41,167	$ 41,167	$ 41,167	$ 41,167	$ 47,049	$ 47,049	$ 47,049	$ 47,049
Sub-Total	$ 35,888	$ 35,888	$ 35,888	$ 35,888	$ 35,888	$ 41,769	$ 41,769	$ 41,769	$ 41,769	$ 47,650	$ 47,650	$ 47,650	$ 47,650	$ 53,531	$ 53,531	$ 53,531	$ 53,531
Riders																	
Phase IV Energy Efficiency Charge @ $ 0.32 /kW PLC	$ 8,000	$ 8,000	$ 8,000	$ 8,000	$ 8,000	$ 9,600	$ 9,600	$ 9,600	$ 9,600	$ 11,200	$ 11,200	$ 11,200	$ 11,200	$ 12,800	$ 12,800	$ 12,800	$ 12,800
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Default Service Support Charge @$ 0.621 /kW NSPL	$ 15,525	$ 15,525	$ 15,525	$ 15,525	$ 15,525	$ 18,630	$ 18,630	$ 18,630	$ 18,630	$ 21,735	$ 21,735	$ 21,735	$ 21,735	$ 24,840	$ 24,840	$ 24,840	$ 24,840
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kv	$ -	$ 150	$ 450	$ 750	$ 1,095	$ 180	$ 540	$ 900	$ 1,314	$ 210	$ 630	$ 1,050	$ 1,533	$ 240	$ 720	$ 1,200	$ 1,752
Sub-Total	$ 23,525	$ 23,675	$ 23,975	$ 24,275	$ 24,620	$ 28,410	$ 28,770	$ 29,130	$ 29,544	$ 33,145	$ 33,565	$ 33,985	$ 34,468	$ 37,880	$ 38,360	$ 38,840	$ 39,392
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
PTC/HPS Charge																	
All kWh @ $ 0.09209 /kWh	$ -	$ 230,225	$ 690,675	$ 1,151,125	$ 1,680,643	$ 276,270	$ 828,810	$ 1,381,350	$ 2,016,771	$ 322,315	$ 966,945	$ 1,611,575	$ 2,352,900	$ 368,360	$ 1,105,080	$ 1,841,800	$ 2,689,028
Sub Total	$ 59,413	$ 289,788	$ 750,538	$ 1,211,288	$ 1,741,150	$ 346,449	$ 899,349	$ 1,452,249	$ 2,088,084	$ 403,110	$ 1,048,160	$ 1,693,210	$ 2,435,017	$ 459,771	$ 1,196,971	$ 1,934,171	$ 2,781,951
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Bill	**$ 59,413**	**$ 289,788**	**$ 750,538**	**$ 1,211,288**	**$ 1,741,150**	**$ 346,449**	**$ 899,349**	**$ 1,452,249**	**$ 2,088,084**	**$ 403,110**	**$ 1,048,160**	**$ 1,693,210**	**$ 2,435,017**	**$ 459,771**	**$ 1,196,971**	**$ 1,934,171**	**$ 2,781,951**
% Increase	**11.29%**	**2.11%**	**0.79%**	**0.48%**	**0.33%**	**2.05%**	**0.77%**	**0.47%**	**0.32%**	**2.00%**	**0.75%**	**0.45%**	**0.31%**	**1.97%**	**0.73%**	**0.45%**	**0.30%**

Met-Ed Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE TP - 115 KV OR GREATER DISCOUNT
With Demands Over 20,000 KW
At Average Levels of kWh Use

KW Demand																		
Total kW	25,000	25,000	25,000	25,000	25,000	30,000	30,000	30,000	30,000	35,000	35,000	35,000	35,000	40,000	40,000	40,000	40,000
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730
ENERGY USAGE																	
Monthly Energy Usage	0	2,500,000	7,500,000	12,500,000	18,250,000	3,000,000	9,000,000	15,000,000	21,900,000	3,500,000	10,500,000	17,500,000	25,550,000	4,000,000	12,000,000	20,000,000	29,200,000
Total Energy Usage	0	2,500,000	7,500,000	12,500,000	18,250,000	3,000,000	9,000,000	15,000,000	21,900,000	3,500,000	10,500,000	17,500,000	25,550,000	4,000,000	12,000,000	20,000,000	29,200,000
Total Proposed Bill	$ 36,439.67	$ 266,814.67	$ 727,564.67	$ 1,188,314.67	$ 1,718,177.17	$ 318,881.16	$ 871,781.16	$ 1,424,681.16	$ 2,060,516.16	$ 370,947.64	$ 1,015,997.64	$ 1,661,047.64	$ 2,402,855.14	$ 423,014.12	$ 1,160,214.12	$ 1,897,414.12	$ 2,745,194.12
Total Current Bill	34,519.49	264,940.56	725,782.71	1,186,624.86	1,716,593.34	316,862.51	869,873.09	1,422,883.67	2,058,845.84	368,784.46	1,013,963.47	1,659,142.48	2,401,098.34	420,706.41	1,158,053.85	1,895,401.29	2,743,350.84
Increase ($)	$ 1,920.18	$ 1,874.11	$ 1,781.96	$ 1,689.81	$ 1,583.84	$ 2,018.64	$ 1,908.06	$ 1,797.48	$ 1,670.32	$ 2,163.18	$ 2,034.17	$ 1,905.16	$ 1,756.80	$ 2,307.72	$ 2,160.28	$ 2,012.84	$ 1,843.28
Increase (%)	5.56%	0.71%	0.25%	0.14%	0.09%	0.64%	0.22%	0.13%	0.08%	0.59%	0.20%	0.11%	0.07%	0.55%	0.2%	0.1%	0.1%
Overall Increase (%)	0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	0.87%
UNBUNDLED RATES - CURRENT																	
Distribution																	
Distribution Charge @ $5,290.68	$ 5,291	$ 5,291	$ 5,291	$ 5,291	$ 5,291	$ 5,291	$ 5,291	$ 5,291	$ 5,291	$ 5,291	$ 5,291	$ 5,291	$ 5,291	$ 5,291	$ 5,291	$ 5,291	$ 5,291
All kW @ $0.21/kW	$ 5,250	$ 5,250	$ 5,250	$ 5,250	$ 5,250	$ 6,300	$ 6,300	$ 6,300	$ 6,300	$ 7,350	$ 7,350	$ 7,350	$ 7,350	$ 8,400	$ 8,400	$ 8,400	$ 8,400
Sub-Total	$ 10,541	$ 10,541	$ 10,541	$ 10,541	$ 10,541	$ 11,591	$ 11,591	$ 11,591	$ 11,591	$ 12,641	$ 12,641	$ 12,641	$ 12,641	$ 13,691	$ 13,691	$ 13,691	$ 13,691
Riders																	
Phase IV Energy Efficiency Charge @ $ 0.32 /kW PLC	$ 8,000	$ 8,000	$ 8,000	$ 8,000	$ 8,000	$ 9,600	$ 9,600	$ 9,600	$ 9,600	$ 11,200	$ 11,200	$ 11,200	$ 11,200	$ 12,800	$ 12,800	$ 12,800	$ 12,800
TCJA @ -3.910 %	$ (412)	$ (412)	$ (412)	$ (412)	$ (412)	$ (453)	$ (453)	$ (453)	$ (453)	$ (494)	$ (494)	$ (494)	$ (494)	$ (535)	$ (535)	$ (535)	$ (535)
Smart Meter Charge @ $6.69	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7
Default Service Support Charge @$ 0.621 /kW NSPL	$ 15,525	$ 15,525	$ 15,525	$ 15,525	$ 15,525	$ 18,630	$ 18,630	$ 18,630	$ 18,630	$ 21,735	$ 21,735	$ 21,735	$ 21,735	$ 24,840	$ 24,840	$ 24,840	$ 24,840
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kv	$ -	$ 150	$ 450	$ 750	$ 1,095	$ 180	$ 540	$ 900	$ 1,314	$ 210	$ 630	$ 1,050	$ 1,533	$ 240	$ 720	$ 1,200	$ 1,752
Sub-Total	$ 23,120	$ 23,270	$ 23,570	$ 23,870	$ 24,215	$ 27,963	$ 28,323	$ 28,683	$ 29,097	$ 32,657	$ 33,077	$ 33,497	$ 33,980	$ 37,351	$ 37,831	$ 38,311	$ 38,863
DSIC @ 4.700 %	$ 852	$ 852	$ 852	$ 852	$ 852	$ 975	$ 975	$ 975	$ 975	$ 1,098	$ 1,098	$ 1,098	$ 1,098	$ 1,220	$ 1,220	$ 1,220	$ 1,220
PTC/HPS Charge																	
All kWh @ $ 0.09209 /kWh	$ -	$ 230,225	$ 690,675	$ 1,151,125	$ 1,680,643	$ 276,270	$ 828,810	$ 1,381,350	$ 2,016,771	$ 322,315	$ 966,945	$ 1,611,575	$ 2,352,900	$ 368,360	$ 1,105,080	$ 1,841,800	$ 2,689,028
Sub Total	$ 34,513	$ 264,888	$ 725,638	$ 1,186,388	$ 1,716,250	$ 316,799	$ 869,699	$ 1,422,599	$ 2,058,434	$ 368,711	$ 1,013,761	$ 1,658,811	$ 2,400,618	$ 420,622	$ 1,157,822	$ 1,895,022	$ 2,742,802
STAS @ 0.02 %	$ 7	$ 53	$ 145	$ 237	$ 343	$ 63	$ 174	$ 285	$ 412	$ 74	$ 203	$ 332	$ 480	$ 84	$ 232	$ 379	$ 549
Total Bill	**$ 34,519**	**$ 264,941**	**$ 725,783**	**$ 1,186,625**	**$ 1,716,593**	**$ 316,863**	**$ 869,873**	**$ 1,422,884**	**$ 2,058,846**	**$ 368,784**	**$ 1,013,963**	**$ 1,659,142**	**$ 2,401,098**	**$ 420,706**	**$ 1,158,054**	**$ 1,895,401**	**$ 2,743,351**
UNBUNDLED RATES - PROPOSED																	
Distribution																	
Distribution Charge @ $6,482.26	$ 6,482	$ 6,482	$ 6,482	$ 6,482	$ 6,482	$ 6,482	$ 6,482	$ 6,482	$ 6,482	$ 6,482	$ 6,482	$ 6,482	$ 6,482	$ 6,482	$ 6,482	$ 6,482	$ 6,482
All kW @ $0.26/kW	$ 6,432	$ 6,432	$ 6,432	$ 6,432	$ 6,432	$ 7,719	$ 7,719	$ 7,719	$ 7,719	$ 9,005	$ 9,005	$ 9,005	$ 9,005	$ 10,292	$ 10,292	$ 10,292	$ 10,292
Sub-Total	$ 12,915	$ 12,915	$ 12,915	$ 12,915	$ 12,915	$ 14,201	$ 14,201	$ 14,201	$ 14,201	$ 15,488	$ 15,488	$ 15,488	$ 15,488	$ 16,774	$ 16,774	$ 16,774	$ 16,774
Riders																	
Phase IV Energy Efficiency Charge @ $ 0.32 /kW PLC	$ 8,000	$ 8,000	$ 8,000	$ 8,000	$ 8,000	$ 9,600	$ 9,600	$ 9,600	$ 9,600	$ 11,200	$ 11,200	$ 11,200	$ 11,200	$ 12,800	$ 12,800	$ 12,800	$ 12,800
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Default Service Support Charge @$ 0.621 /kW NSPL	$ 15,525	$ 15,525	$ 15,525	$ 15,525	$ 15,525	$ 18,630	$ 18,630	$ 18,630	$ 18,630	$ 21,735	$ 21,735	$ 21,735	$ 21,735	$ 24,840	$ 24,840	$ 24,840	$ 24,840
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kv	$ -	$ 150	$ 450	$ 750	$ 1,095	$ 180	$ 540	$ 900	$ 1,314	$ 210	$ 630	$ 1,050	$ 1,533	$ 240	$ 720	$ 1,200	$ 1,752
Sub-Total	$ 23,525	$ 23,675	$ 23,975	$ 24,275	$ 24,620	$ 28,410	$ 28,770	$ 29,130	$ 29,544	$ 33,145	$ 33,565	$ 33,985	$ 34,468	$ 37,880	$ 38,360	$ 38,840	$ 39,392
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
PTC/HPS Charge																	
All kWh @ $ 0.09209 /kWh	$ -	$ 230,225	$ 690,675	$ 1,151,125	$ 1,680,643	$ 276,270	$ 828,810	$ 1,381,350	$ 2,016,771	$ 322,315	$ 966,945	$ 1,611,575	$ 2,352,900	$ 368,360	$ 1,105,080	$ 1,841,800	$ 2,689,028
Sub Total	$ 36,440	$ 266,815	$ 727,565	$ 1,188,315	$ 1,718,177	$ 318,881	$ 871,781	$ 1,424,681	$ 2,060,516	$ 370,948	$ 1,015,998	$ 1,661,048	$ 2,402,855	$ 423,014	$ 1,160,214	$ 1,897,414	$ 2,745,194
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Bill	**$ 36,440**	**$ 266,815**	**$ 727,565**	**$ 1,188,315**	**$ 1,718,177**	**$ 318,881**	**$ 871,781**	**$ 1,424,681**	**$ 2,060,516**	**$ 370,948**	**$ 1,015,998**	**$ 1,661,048**	**$ 2,402,855**	**$ 423,014**	**$ 1,160,214**	**$ 1,897,414**	**$ 2,745,194**
% Increase	**5.56%**	**0.71%**	**0.25%**	**0.14%**	**0.09%**	**0.64%**	**0.22%**	**0.13%**	**0.08%**	**0.59%**	**0.20%**	**0.11%**	**0.07%**	**0.55%**	**0.19%**	**0.11%**	**0.07%**

Met-Ed Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.		Current			Pro Forma				
		Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue	Revenue Change	Percent Change
	SCHEDULE MS (Municipal Service)	*[a]*	*[b]*	*[c]=[a]x[b]*	*[e]=[a]+[d]*	*[f]*	*[g]=[e]x[f]*	*[h]=[g]-[c]*	*[i]=[h]/[c]*
1	Distribution								
2	Customer Charge	663	$ 32.23	$ 21,364	663	$ 32.23	$ 21,364	$ -	0.0%
3	Energy Charge (kWh)								
4	All kWh	4,347,594	$ 0.03159	137,341	4,347,594	$ 0.03985	173,267	35,926	26.2%
5	**Total Base Normalized Distribution Revenues**			**$ 158,705**			**$ 194,631**	**$ 35,926**	22.6%
6	Rider Charges								
7	Smart Meter Technologies Charge (Per Bill)	663	$ 1.92	$ 1,273	663	$ -	$ -	$ (1,273)	-100.0%
8	TCJA Voluntary Surcharge		-3.91%	(6,205)		0.00%	-	6,205	-100.0%
9	STAS		0.02%	138		0.00%	-	(138)	-100.0%
10	Distribution System Improvement Charge		4.70%	$ 7,491		0.00%	$ -	(7,491)	-100.0%
11	**Total Distribution Including Rider Charges**			**$ 161,401**			**$ 194,631**	**$ 33,230**	20.6%
12	Rider Charges								
13	Default Service Support Charge	4,347,594	$ 0.00111	4,826	4,347,594	$ 0.00111	4,826	-	0.0%
14	Universal Service Charge			-			-	-	0.0%
15	Solar Photovoltaic Requirements Charge	4,347,594	$ 0.00006	261	4,347,594	$ 0.00006	261	-	0.0%
16	Phase IV Energy Efficiency and Conservation Charge	4,347,594	$ 0.00129	5,608	4,347,594	$ 0.00129	5,608	-	0.0%
17	PTC/HPS Charge	4,347,594	$ 0.11872	516,146	4,347,594	$ 0.11872	516,146	-	0.0%
18	**Total Energy and Revenue**	4,347,594		**$ 688,242**	4,347,594		**$ 721,472**	**$ 33,230**	4.8%
19	Avg rate per kWh			$ 0.15830			$ 0.16595		
20	Proposed Increase						$ 33,230		
21	Percent Increase						4.83%		

Met-Ed Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE MS

ENERGY USAGE																	
All kWh	0	100	200	400	600	1,000	1,500	2,000	3,000	5,000	7,000	9,000	12,000	15,000	20,000	25,000	30,000
Total Energy Usage	0	100	200	400	600	1,000	1,500	2,000	3,000	5,000	7,000	9,000	12,000	15,000	20,000	25,000	30,000
Total Proposed Bill	$ 32.23	$ 48.33	$ 64.44	$ 96.64	$ 128.85	$ 193.26	$ 273.78	$ 354.30	$ 515.33	$ 837.40	$ 1,159.47	$ 1,481.53	$ 1,964.63	$ 2,447.73	$ 3,252.90	$ 4,058.07	$ 4,863.24
Total Current Bill	34.44	49.75	65.05	95.66	126.27	187.50	264.02	340.55	493.60	799.71	1,105.81	1,411.92	1,871.08	2,330.23	3,095.50	3,860.76	4,626.02
Increase ($)	$ (2.21)	$ (1.41)	$ (0.62)	$ 0.98	$ 2.58	$ 5.77	$ 9.76	$ 13.75	$ 21.73	$ 37.69	$ 53.65	$ 69.62	$ 93.56	$ 117.50	$ 157.40	$ 197.31	$ 237.21
Increase (%)	-6.42%	-2.84%	-0.95%	1.02%	2.04%	3.08%	3.70%	4.04%	4.40%	4.71%	4.85%	4.93%	5.00%	5.04%	5.1%	5.1%	5.1%
Overall Increase (%)	4.83%	4.83%	4.83%	4.83%	4.83%	4.83%	4.83%	4.83%	4.83%	4.83%	4.83%	4.83%	4.83%	4.83%	4.83%	4.83%	4.83%
UNBUNDLED RATES - CURRENT																	
Distribution																	
Distribution Charge @ $32.23	$ 32	$ 32	$ 32	$ 32	$ 32	$ 32	$ 32	$ 32	$ 32	$ 32	$ 32	$ 32	$ 32	$ 32	$ 32	$ 32	$ 32
All kWh @ 3.159 ¢/kWh	$ -	$ 3	$ 6	$ 13	$ 19	$ 32	$ 47	$ 63	$ 95	$ 158	$ 221	$ 284	$ 379	$ 474	$ 632	$ 790	$ 948
Sub-Total	$ 32	$ 35	$ 39	$ 45	$ 51	$ 64	$ 80	$ 95	$ 127	$ 190	$ 253	$ 317	$ 411	$ 506	$ 664	$ 822	$ 980
Riders																	
Phase IV Energy Efficiency Charge @ 0.129 ¢/kWh	$ -	$ 0	$ 0	$ 1	$ 1	$ 1	$ 2	$ 3	$ 4	$ 6	$ 9	$ 12	$ 15	$ 19	$ 26	$ 32	$ 39
TCJA @ -3.910 %	$ (1)	$ (1)	$ (2)	$ (2)	$ (2)	$ (2)	$ (3)	$ (4)	$ (5)	$ (7)	$ (10)	$ (12)	$ (16)	$ (20)	$ (26)	$ (32)	$ (38)
Smart Meter Charge @ $1.92	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2
Default Service Support Charge @ 0.111 ¢/kWh	$ -	$ 0	$ 0	$ 0	$ 1	$ 1	$ 2	$ 2	$ 3	$ 6	$ 8	$ 10	$ 13	$ 17	$ 22	$ 28	$ 33
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kV	$ -	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1	$ 1	$ 1	$ 1	$ 2	$ 2
Sub-Total	$ 1	$ 1	$ 1	$ 1	$ 1	$ 2	$ 2	$ 3	$ 4	$ 7	$ 9	$ 12	$ 15	$ 19	$ 25	$ 31	$ 37
DSIC @ 4.700 %	$ 2	$ 2	$ 2	$ 2	$ 2	$ 3	$ 4	$ 5	$ 6	$ 9	$ 12	$ 15	$ 19	$ 24	$ 31	$ 39	$ 46
PTC/HPS Charge																	
All kWh @ $ 0.11872 /kWh	$ -	$ 12	$ 24	$ 47	$ 71	$ 119	$ 178	$ 237	$ 356	$ 594	$ 831	$ 1,068	$ 1,425	$ 1,781	$ 2,374	$ 2,968	$ 3,562
Sub Total	$ 34	$ 50	$ 65	$ 96	$ 126	$ 187	$ 264	$ 340	$ 494	$ 800	$ 1,106	$ 1,412	$ 1,871	$ 2,330	$ 3,095	$ 3,860	$ 4,625
STAS @ 0.02 %	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1	$ 1	$ 1
Total Bill	**$ 34**	**$ 50**	**$ 65**	**$ 96**	**$ 126**	**$ 187**	**$ 264**	**$ 341**	**$ 494**	**$ 800**	**$ 1,106**	**$ 1,412**	**$ 1,871**	**$ 2,330**	**$ 3,095**	**$ 3,861**	**$ 4,626**
UNBUNDLED RATES - PROPOSED																	
Distribution																	
Distribution Charge @ $32.23	$ 32	$ 32	$ 32	$ 32	$ 32	$ 32	$ 32	$ 32	$ 32	$ 32	$ 32	$ 32	$ 32	$ 32	$ 32	$ 32	$ 32
All kWh @ 3.985 ¢/kWh	$ -	$ 4	$ 8	$ 16	$ 24	$ 40	$ 60	$ 80	$ 120	$ 199	$ 279	$ 359	$ 478	$ 598	$ 797	$ 996	$ 1,196
Sub-Total	$ 32	$ 36	$ 40	$ 48	$ 56	$ 72	$ 92	$ 112	$ 152	$ 231	$ 311	$ 391	$ 510	$ 630	$ 829	$ 1,029	$ 1,228
Riders																	
Phase IV Energy Efficiency Charge @ 0.129 ¢/kWh	$ -	$ 0	$ 0	$ 1	$ 1	$ 1	$ 2	$ 3	$ 4	$ 6	$ 9	$ 12	$ 15	$ 19	$ 26	$ 32	$ 39
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Default Service Support Charge @ 0.111 ¢/kWh	$ -	$ 0	$ 0	$ 0	$ 1	$ 1	$ 2	$ 2	$ 3	$ 6	$ 8	$ 10	$ 13	$ 17	$ 22	$ 28	$ 33
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kV	$ -	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1	$ 1	$ 1	$ 1	$ 1	$ 2	$ 2
Sub-Total	$ -	$ 0	$ 0	$ 1	$ 1	$ 2	$ 4	$ 5	$ 7	$ 12	$ 17	$ 22	$ 30	$ 37	$ 49	$ 62	$ 74
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
PTC/HPS Charge																	
All kWh @ $ 0.11872 /kWh	$ -	$ 12	$ 24	$ 47	$ 71	$ 119	$ 178	$ 237	$ 356	$ 594	$ 831	$ 1,068	$ 1,425	$ 1,781	$ 2,374	$ 2,968	$ 3,562
Sub Total	$ 32	$ 48	$ 64	$ 97	$ 129	$ 193	$ 274	$ 354	$ 515	$ 837	$ 1,159	$ 1,482	$ 1,965	$ 2,448	$ 3,253	$ 4,058	$ 4,863
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Bill	**$ 32**	**$ 48**	**$ 64**	**$ 97**	**$ 129**	**$ 193**	**$ 274**	**$ 354**	**$ 515**	**$ 837**	**$ 1,159**	**$ 1,482**	**$ 1,965**	**$ 2,448**	**$ 3,253**	**$ 4,058**	**$ 4,863**
% Increase	**$ (0)**	**$ (0)**	**$ (0)**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**

Met-Ed Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.		Current			Pro Forma				
		Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue	Revenue Change	Percent Change
	SCHEDULE OL (Outdoor Area Lighting Service)	*[a]*	*[b]*	*[c]=[a]x[b]*	*[e]=[a]+[d]*	*[f]*	*[g]=[e]x[f]*	*[h]=[g]-[c]*	*[i]=[h]/[c]*
1	Lamps								
2	175 W Mercury Vapor	24,804	$ 8.31	$ 206,119	24,804	$ 10.89	$ 270,208	$ 64,089	31.1%
3	100 W Sodium Vapor	11,611	$ 24.32	282,368	11,611	$ 31.88	370,164	87,796	31.1%
4	250 W Sodium Vapor	4,697	$ 13.17	61,862	4,697	$ 17.26	81,096	19,234	31.1%
5	400 W Sodium Vapor	7,980	$ 8.48	67,670	7,980	$ 11.12	88,711	21,041	31.1%
6	Poles								
7	Pole Charge	3,326	$ 9.19	30,566	3,326	$ 12.05	40,070	9,504	31.1%
8	**Total Base Normalized Distribution Revenues**			**$ 648,585**			**$ 850,249**	**$ 201,664**	31.1%
9	Rider Charges								
10	Smart Meter Technologies Charge (Per Bill)			$ -	-	$ -	$ -	$ -	0.0%
11	TCJA Voluntary Surcharge		-3.91%	(25,360)		0.00%	-	25,360	-100.0%
12	STAS		0.02%	316		0.00%	-	(316)	-100.0%
13	Distribution System Improvement Charge		4.70%	$ 29,535		0.00%	$ -	(29,535)	-100.0%
14	**Total Distribution Including Rider Charges**			**$ 653,076**			**$ 850,249**	**$ 197,173**	30.2%
15	Rider Charges								
16	Default Service Support Charge	4,007,790	$ 0.11100	444,865	4,007,790	$ 0.11100	444,865	-	0.0%
17	Universal Service Charge			-			-	-	0.0%
18	Solar Photovoltaic Requirements Charge	4,007,790	$ 0.00006	240	4,007,790	$ 0.00006	240	-	0.0%
19	Phase IV Energy Efficiency and Conservation Charge	4,007,790	$ 0.00129	5,170	4,007,790	$ 0.00129	5,170	-	0.0%
20	PTC/HPS Charge	4,007,790	$ 0.11872	475,805	4,007,790	$ 0.11872	475,805	-	0.0%
21	**Total Energy and Revenue**	4,007,790		**$ 1,579,156**	4,007,790		**$ 1,776,329**	**$ 197,173**	12.5%
22	Avg rate per kWh			$ 0.39402			$ 0.44322		
23	Proposed Increase						$ 197,173		
24	Percent Increase						12.49%		

Met-Ed Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.		Current			Pro Forma				
		Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue	Revenue Change	Percent Change
	SCHEDULE SL (Street Lighting Service)	*[a]*	*[b]*	*[c]=[a]x[b]*	*[e]=[a]+[d]*	*[f]*	*[g]=[e]x[f]*	*[h]=[g]-[c]*	*[i]=[h]/[c]*
1	SODIUM VAPOR								
2	70 WATTS	37,115	$ 8.05	$ 298,779	37,115	$ 10.27	$ 381,189	$ 82,410	27.6%
3	100 WATTS	181,970	$ 7.88	$ 1,433,925	181,970	$ 10.05	$ 1,829,434	$ 395,510	27.6%
4	150 WATTS	104,174	$ 7.76	$ 808,388	104,174	$ 9.90	$ 1,031,360	$ 222,972	27.6%
5	200 WATTS	252	$ 7.30	$ 1,840	252	$ 9.31	$ 2,347	$ 508	27.6%
6	250 WATTS	43,194	$ 8.25	$ 356,347	43,194	$ 10.53	$ 454,636	$ 98,289	27.6%
7	400 WATTS	7,550	$ 8.09	$ 61,075	7,550	$ 10.32	$ 77,921	$ 16,846	27.6%
8	800 WATTS	-	$ 7.74	$ -	-	$ 9.87	$ -	$ -	0.0%
9	MERCURY VAPOR								
10	100 WATTS	60	$ 8.15	$ 489	60	$ 10.40	$ 624	$ 135	27.6%
11	175 WATTS	7,513	$ 7.89	$ 59,281	7,513	$ 10.07	$ 75,633	$ 16,351	27.6%
12	250 WATTS	1,232	$ 7.52	$ 9,266	1,232	$ 9.59	$ 11,822	$ 2,556	27.6%
13	400 WATTS	2,350	$ 6.75	$ 15,866	2,350	$ 8.61	$ 20,242	$ 4,376	27.6%
14	1000 WATTS	18	$ 5.16	$ 93	18	$ 6.58	$ 119	$ 26	27.6%
15	INCANDESCENT								
16	105 WATTS	612	$ 8.03	$ 4,915	612	$ 10.24	$ 6,271	$ 1,356	27.6%
17	205 WATTS	48	$ 7.64	$ 367	48	$ 9.75	$ 468	$ 101	27.6%
18	327 WATTS								
19	860 WATTS								
20	METAL HALIDE								
21	175 WATTS	1,068	$ 8.16	$ 8,717	1,068	$ 10.41	$ 11,121	$ 2,404	27.6%
22	250 WATTS	1,056	$ 8.16	$ 8,619	1,056	$ 10.41	$ 10,996	$ 2,377	27.6%
23	400 WATTS	1,896	$ 7.99	$ 15,152	1,896	$ 10.19	$ 19,331	$ 4,179	27.6%
24	OVERHEAD ALT. TECHNOLOGY LIGHTING	21,174	$ 7.88	$ 166,853	21,174	$ 10.05	$ 212,875	$ 46,022	27.6%
25	POST TOP INCANDESENT								
26	2,500 LUMENS								
27	6,000 LUMENS								
28	COMPANY O&M OF CONVENTIONAL LUMIN.								
29	SODIUM VAPOR LAMPS	274,916	$ 2.84	$ 780,760	274,916	$ 3.62	$ 996,112	$ 215,352	27.6%
30	MERCURY VAPOR LAMPS	5,069	$ 1.17	$ 5,931	5,069	$ 1.49	$ 7,567	$ 1,636	27.6%
31	INCANDESCENT LAMPS	612	$ 3.19	$ 1,953	612	$ 4.07	$ 2,491	$ 539	27.6%

Met-Ed Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.		Current			Pro Forma				
		Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue	Revenue Change	Percent Change
	SCHEDULE SL (Street Lighting Service)	*[a]*	*[b]*	*[c]=[a]x[b]*	*[e]=[a]+[d]*	*[f]*	*[g]=[e]x[f]*	*[h]=[g]-[c]*	*[i]=[h]/[c]*
32	COMPANY OWNERSHIP OF CONVENTIONAL LUM. FACILITIES								
33	CHARGES PER MONTH PER LIGHT	275,630	$ 2.72	$ 749,714	275,630	$ 3.47	$ 956,503	$ 206,789	27.6%
34	CHARGES PER MONTH PER POLE	1,027	$ 11.35	$ 11,656	1,027	$ 14.48	$ 14,871	$ 3,215	27.6%
35	**Underground Feed to St Lights**								
36	SODIUM VAPOR								
37	70 WATTS	5,390	$ 0.10	$ 539	5,390	$ 0.13	$ 688	$ 149	27.6%
38	100 WATTS	42,179	$ 0.15	$ 6,327	42,179	$ 0.19	$ 8,072	$ 1,745	27.6%
39	150 WATTS	32,184	$ 0.23	$ 7,402	32,184	$ 0.29	$ 9,444	$ 2,042	27.6%
40	250 WATTS	13,659	$ 0.38	$ 5,190	13,659	$ 0.48	$ 6,622	$ 1,432	27.6%
41	400 WATTS	4,340	$ 0.60	$ 2,604	4,340	$ 0.77	$ 3,322	$ 718	27.6%
42	800 WATTS	-	$ 1.19	$ -	-	$ 1.52	$ -	$ -	0.0%
43	MERCURY VAPOR								
44	100 WATTS								
45	175 WATTS	3,626	$ 0.28	$ 1,015	3,626	$ 0.36	$ 1,295	$ 280	27.6%
46	250 WATTS	681	$ 0.40	$ 272	681	$ 0.51	$ 348	$ 75	27.6%
47	400 WATTS	1,745	$ 0.60	$ 1,047	1,745	$ 0.77	$ 1,336	$ 289	27.6%
48	700 WATTS								
49	800 WATTS								
50	1000 WATTS	18	$ 1.56	$ 28	18	$ 1.99	$ 36	$ 8	27.6%
51	INCANDESCENT								
52	105 WATTS								
53	205 WATTS								
54	327 WATTS								
55	448 WATTS								
56	690 WATTS								
57	860 WATTS								
58	1720 WATTS								
59	METAL HALIDE								
60	175 WATTS	1,068	$ 0.27	$ 288	1,068	$ 0.34	$ 368	$ 80	27.6%
61	250 WATTS	1,056	$ 0.38	$ 401	1,056	$ 0.48	$ 512	$ 111	27.6%
62	400 WATTS	1,896	$ 0.60	$ 1,138	1,896	$ 0.77	$ 1,452	$ 314	27.6%
63	PROVISION C MONTHLY MINUMUM CHARGE								
64	ALL FIXTURES	107,843	$ 0.15	$ 16,177	107,843	$ 0.19	$ 20,638	$ 4,462	27.6%

Met-Ed Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.		Current			Pro Forma				
		Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue	Revenue Change	Percent Change
	SCHEDULE SL (Street Lighting Service)	*[a]*	*[b]*	*[c]=[a]x[b]*	*[e]=[a]+[d]*	*[f]*	*[g]=[e]x[f]*	*[h]=[g]-[c]*	*[i]=[h]/[c]*
65	COMPANY O&M OF CONVENTIONAL LUMIN.								
66	SODIUM VAPOR LAMPS	84,216	$ 3.38	$ 284,649	84,216	$ 4.31	$ 363,162	$ 78,513	27.6%
67	MERCURY VAPOR LAMPS	5,961	$ 1.92	$ 11,445	5,961	$ 2.45	$ 14,602	$ 3,157	27.6%
68	INCANDESCENT LAMPS								
69	COMPANY OWNERSHIP OF ORNAMENTAL LUMINAIRE								
70	CHARGES PER LIGHT	22,968	$ 6.46	$ 148,376	22,968	$ 8.24	$ 189,301	$ 40,925	27.6%
71	COMPANY OWNERSHIP OF ORNAMENTAL STANDARDS								
72	STANDARD MONTHLY CHARGE	17,877	$ 12.17	$ 217,565	17,877	$ 15.53	$ 277,575	$ 60,009	27.6%
73	CONVERSIONS	-	$ 4.10	$ -	-	$ 5.23	$ -	$ -	0.0%
74	UNDERGROUND ALT. TECHNOLOGY LIGHTING								
75	MINIMUM FIXUTURE CHARGE	20,334	$ 0.17	$ 3,457	20,334	$ 0.22	$ 4,410	$ 953	27.6%
76	KWH CHARGE	530,613	$ 0.0028	$ 1,486	530,613	$ 0.00	$ 1,896	$ 410	27.6%
77	**LED Streetlights**								
78	COBRA HEAD								
79	50 WATTS	33,633	$ 9.80	$ 329,600	33,633	$ 12.50	$ 420,512	$ 90,911	27.6%
80	90 WATTS	23,129	$ 12.11	$ 280,087	23,129	$ 15.45	$ 357,342	$ 77,255	27.6%
81	130 WATTS	9,901	$ 12.87	$ 127,425	9,901	$ 16.42	$ 162,572	$ 35,147	27.6%
82	260 WATTS	5,310	$ 19.89	$ 105,617	5,310	$ 25.38	$ 134,749	$ 29,132	27.6%
83	Colonial								
84	50 WATTS	6,271	$ 15.42	$ 96,703	6,271	$ 19.67	$ 123,375	$ 26,673	27.6%
85	90 WATTS	875	$ 16.95	$ 14,834	875	$ 21.63	$ 18,926	$ 4,092	27.6%
86	Acorn								
87	50 WATTS	1,275	$ 25.59	$ 32,634	1,275	$ 32.65	$ 41,635	$ 9,001	27.6%
88	90 WATTS	493	$ 27.04	$ 13,333	493	$ 34.50	$ 17,011	$ 3,678	27.6%
89	**Total Base Normalized Distribution Revenues**			**$ 6,509,628**			**$ 8,305,133**	**$ 1,795,505**	27.6%

Met-Ed Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.		Current			Pro Forma				
		Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue	Revenue Change	Percent Change
	SCHEDULE SL (Street Lighting Service)	*[a]*	*[b]*	*[c]=[a]x[b]*	*[e]=[a]+[d]*	*[f]*	*[g]=[e]x[f]*	*[h]=[g]-[c]*	*[i]=[h]/[c]*
90	Rider Charges								
91	Smart Meter Technologies Charge (Per Bill)			$ -	-	$ -	$ -	$ -	0.0%
92	TCJA Voluntary Surcharge		-3.91%	(254,526)		0.00%	-	254,526	-100.0%
93	STAS		0.02%	2,505		0.00%	-	(2,505)	-100.0%
94	Distribution System Improvement Charge		4.70%	$ 294,697		0.00%	$ -	(294,697)	-100.0%
95	**Total Distribution Including Rider Charges**			**$ 6,552,303**			**$ 8,305,133**	**$ 1,752,830**	26.8%
96	Rider Charges								
97	Default Service Support Charge	25,935,220	$ 0.11100	2,878,809	25,935,220	$ 0.11100	2,878,809	-	0.0%
98	Universal Service Charge			-			-	-	0.0%
99	Solar Photovoltaic Requirements Charge	25,935,220	$ 0.00006	1,556	25,935,220	$ 0.00006	1,556	-	0.0%
100	Phase IV Energy Efficiency and Conservation Charge	25,935,220	$ 0.00058	15,042	25,935,220	$ 0.00058	15,042	-	0.0%
101	PTC/HPS Charge	25,935,220	$ 0.11872	3,079,029	25,935,220	$ 0.11872	3,079,029	-	0.0%
102	**Total Energy and Revenue**	25,935,220		**$ 12,526,740**	25,935,220		**$ 14,279,570**	**$ 1,752,830**	14.0%
103	Avg rate per kWh			$0.48300			$0.55059		
104	Proposed Increase						$1,752,830		
105	Percent Increase						13.99%		

Met-Ed Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.		Current			Pro Forma				
		Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue	Revenue Change	Percent Change
	SCHEDULE Borderline Service	*[a]*	*[b]*	*[c]=[a]x[b]*	*[e]=[a]+[d]*	*[f]*	*[g]=[e]x[f]*	*[h]=[g]-[c]*	*[i]=[h]/[c]*
1	Distribution								
2	Energy Charge (kWh)								
3	All kWh	1,092,299	$ 0.04133	45,145	1,092,299	$ 0.05915	64,607	19,462	43.1%
4	**Total Base Normalized Distribution Revenues**			**$ 45,145**			**$ 64,607**	**$ 19,462**	43.1%
5	Rider Charges								
6	Smart Meter Technologies Charge (Per Bill)			$ -	-	$ -	$ -	$ -	0.0%
7	TCJA Voluntary Surcharge		-3.91%	(1,765)		0.00%	-	1,765	-100.0%
8	STAS		0.02%	59		0.00%	-	(59)	-100.0%
9	Distribution System Improvement Charge		4.70%	$ 2,039		0.00%	$ -	(2,039)	-100.0%
10	**Total Distribution Including Rider Charges**			**$ 45,478**			**$ 64,607**	**$ 19,129**	42.1%
11	Rider Charges								
12	Default Service Support Charge	1,092,299	$ 0.11100	121,245	1,092,299	$ 0.11100	121,245	-	0.0%
13	Universal Service Charge			-			-	-	0.0%
14	Solar Photovoltaic Requirements Charge	1,092,299	$ 0.00006	66	1,092,299	$ 0.00006	66	-	0.0%
15	Phase IV Energy Efficiency and Conservation Charge			-			-	-	0.0%
16	PTC/HPS Charge	1,092,299	$ 0.11872	129,678	1,092,299	$ 0.11872	129,678	-	0.0%
17	**Total Energy and Revenue**	1,092,299		**$ 296,466**	1,092,299		**$ 315,595**	**$ 19,129**	6.5%
18	Avg rate per kWh			$ 0.27141			$ 0.28893		
19	Proposed Increase						$ 19,129		
20	Percent Increase						6.45%		

Met-Ed Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.	Rider L (Partial Service)	Current Billing Determinants [a]	Current Rate [b]	Current Revenue [c]=[a]x[b]	Pro Forma Billing Determinants [e]=[a]+[d]	Pro Forma Rate [f]	Pro Forma Revenue [g]=[e]x[f]	Revenue Change [h]=[g]-[c]	Percent Change [i]=[h]/[c]
1	Distribution								
2	Customer Charge	36	$ 79.28	$ 2,854	36	$ 97.18	$ 3,499	$ 645	22.6%
3	Demand Charge (kW)								
4	Backup Secondary KW	-	$ 3.12	-	-	$ 3.89	-	-	0.0%
5	Maint Secondary KW	-	$ 2.50	-	-	$ 3.12	-	-	0.0%
6	Backup Primary KW	-	$ 2.24	-	-	$ 2.83	-	-	0.0%
7	Maint Primary KW	-	$ 1.79	-	-	$ 2.26	-	-	0.0%
8	Backup Transmission KW	367,200	$ 0.16	58,752	367,200	$ 0.20	71,984	13,232	22.5%
9	Maint Transmission KW	-	$ 0.13	-	-	$ 0.16	-	-	0.0%
10	**Total Base Normalized Distribution Revenues**			**$ 61,606**			**$ 75,483**	**$ 13,877**	22.5%
11	Avg rate per kWh			$ -			$ -		
12	Proposed Increase						$ 13,877		
13	Percent Increase						22.53%		

Met-Ed Rate District Customer Charge Analysis Test Period 12 Months Ended December 2025	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT
Summary of Monthly Customer Costs												
Fully-Loaded Customer Costs	$ 70.85	$ 66.88	$ 76.75	$ 65.75	$ 78.98	$ 185.85	$ 2,401.85	$ 1,870.44	$ 134.02	$ 84.38	$ 104.60	$ 1,028.23
Basic Customer Costs	$ 53.35	$ 50.66	$ 54.60	$ 50.32	$ 58.61	$ 96.91	$ 1,795.36	$ 1,023.51	$ 103.10	$ 58.55	$ 73.69	$ 579.63
Fully-Loaded Customer Costs												
Customer-related Revenue Requirements	$ 506,516	$ 421,774	$ 232	$ 32,508	$ 24,934	$ 890	$ 16,767	$ 733	$ 112	$ 56	$ 983	$ 7,527
Number of customers	595,801	525,508	252	41,202	26,308	399	582	33	70	55	783	610
Monthly Fully-Loaded cost per customer	**$ 70.85**	**$ 66.88**	**$ 76.75**	**$ 65.75**	**$ 78.98**	**$ 185.85**	**$ 2,401.85**	**$ 1,870.44**	**$ 134.02**	**$ 84.38**	**$ 104.60**	**$ 1,028.23**
Uncollectible Expense	6,627	$ 6,300	$ 2	$ 49	$ 157	$ 29	$ 71	$ -	$ 0	$ 0	$ 2	$ 18
Monthly basic cost per customer	**$ 69.92**	**$ 66.08**	**$ 76.24**	**$ 65.65**	**$ 78.49**	**$ 179.86**	**$ 2,391.73**	**$ 1,870.44**	**$ 133.87**	**$ 83.72**	**$ 104.42**	**$ 1,025.81**
Basic Customer Costs		3,454										
Plant	**$ 0.89**	**$ 66.77**	**$ 4,155.25**	**$ 111.12**	**$ 42.03**	**$ 539.93**	**$ 2,833.82**	**#DIV/0!**	**$ 91,292.59**	**$ 16,123.90**	**$ 4,935.60**	**$ 4,833.17**
(364) Poles, Towers & Fixtures	$ 439,296	$ 358,325	$ 172	$ 28,111	$ 19,807	$ 467	$ 21,642	$ 740	$ 124	$ 38	$ 539	$ 9,329
(365) Overhead Conductors & Devices	975,467	816,290	393	64,040	44,862	1,023	44,644	1,527	266	86	1,228	1,108
(366) Underground Conduit	-	-	-	-	-	-	-	-	-	-	-	-
(367) Underground Conductors & Device	332,446	292,170	141	22,921	15,216	230	884	31	41	31	439	342
(368) Line Transformers	285,416	251,564	121	19,736	13,059	192	14	1	33	26	378	292
(369) Services	201,488	177,591	85	13,932	9,219	135	10	1	23	19	267	206
(370) Meters	150,008	118,465	135	11,058	15,104	644	4,522	-	36	46	-	-
(371) Customer Premises	4,862	-	-	-	-	-	-	-	-	-	4,862	-
(372) Leased Property Cust. Prem.	-	-	-	-	-	-	-	-	-	-	-	-
(373) Streetlight	20,970	-	-	-	-	-	-	-	-	-	-	20,970
Total Customer-Related Plant	$ 2,409,953	$ 2,014,405	$ 1,047	$ 159,799	$ 117,266	$ 2,692	$ 71,716	$ 2,300	$ 523	$ 245	$ 7,714	$ 32,247
Accumulated Depreciation												
(108-364) Poles	$ (116,395)	$ (94,941)	$ (46)	$ (7,448)	$ (5,248)	$ (124)	$ (5,734)	$ (196)	$ (33)	$ (10)	$ (143)	$ (2,472)
(108-365) OH Conductors	(137,687)	(115,219)	(55)	(9,039)	(6,332)	(144)	(6,302)	(216)	(38)	(12)	(173)	(156)
(108-366) UG Conduit	-	-	-	-	-	-	-	-	-	-	-	-
(108-367) UG Cond & Dev	(104,560)	(91,893)	(44)	(7,209)	(4,786)	(72)	(278)	(10)	(13)	(10)	(138)	(108)
(108-368) Line Transformers	(113,960)	(100,444)	(48)	(7,880)	(5,214)	(76)	(6)	(0)	(13)	(11)	(151)	(117)
(108-369) Services	(100,256)	(88,365)	(43)	(6,932)	(4,587)	(67)	(5)	(0)	(11)	(9)	(133)	(103)
(108-370) Meters	(61,213)	(48,341)	(55)	(4,512)	(6,163)	(263)	(1,845)	-	(15)	(19)	-	-
(108-371) Install on Cust Premise	(3,349)	-	-	-	-	-	-	-	-	-	(3,349)	-
(108-372) Leased Property Cust. Prem.	-	-	-	-	-	-	-	-	-	-	-	-
(108-373) Street Lighting	(6,249)	-	-	-	-	-	-	-	-	-	-	(6,249)
Total Accumulated Depreciation	$ (643,669)	$ (539,203)	$ (291)	$ (43,021)	$ (32,330)	$ (747)	$ (14,169)	$ (422)	$ (123)	$ (70)	$ (4,088)	$ (9,204)
Net income before taxes & interest												
Net Plant	$ 1,766,283	1,475,202	756	116,777	84,936	1,944	57,547	1,878	401	175	3,626	23,043
Net Income after taxes	$ 144,659	120,819	62	9,564	6,956	159	4,713	154	33	14	297	1,887
Add: Income Taxes	$ 32,119	$ 26,826	$ 14	$ 2,124	$ 1,545	$ 35	$ 1,046	$ 34	$ 7	$ 3	$ 66	$ 419
Net income before taxes & interest	$ 176,778	$ 147,645	$ 76	$ 11,688	$ 8,501	$ 195	$ 5,760	$ 188	$ 40	$ 17	$ 363	$ 2,306

Met-Ed Rate District Customer Charge Analysis Test Period 12 Months Ended December 2025	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	Municipal Service MS	Outdoor Lighting POL	Street Lighting Service STLT
O&M Expenses												
(580) Operation Supervision & Engineering	$ 868	$ 703	$ 1	$ 61	$ 66	$ 2	$ 32	$ 1	$ 0	$ 0	$ 0	$ 0
(581) Load Dispatching	-	-	-	-	-	-	-	-	-	-	-	-
(582) Station Expenses	-	-	-	-	-	-	-	-	-	-	-	-
(583) Overhead line expenses	622	521	0	41	29	1	28	1	0	0	1	1
(584) Underground line expenses	-	-	-	-	-	-	-	-	-	-	-	-
(586) Meter expenses	775	612	1	57	78	3	23	-	0	0	-	-
(588) Miscellaneous distribution expenses	7,883	6,590	3	523	383	9	235	8	2	1	25	105
(589) Rents	368	308	0	24	18	0	11	0	0	0	1	5
(590) Maintenance Supervision and Engineering	469	391	0	31	22	1	20	1	0	0	1	2
(591) Maintenance of Structures	-	-	-	-	-	-	-	-	-	-	-	-
(592) Maintenance of Station Equipment	-	-	-	-	-	-	-	-	-	-	-	-
(593) Maintenance of Overhead Lines	93,057	77,872	37	6,109	4,280	98	4,259	146	25	8	117	106
(594) Maintenance of underground lines	3,625	3,185	2	250	166	3	10	0	0	0	5	4
(595) Maintenance of line transformers	6	5	0	0	0	0	0	0	0	0	0	0
(596) Maintenance of street lighting and signal systems	385	-	-	-	-	-	-	-	-	-	-	385
(597) Maintenance of meters	2,318	1,831	2	171	233	10	70	-	1	1	-	-
(598) Maintenance of miscellaneous distribution plant	1,169	977	1	77	57	1	35	1	0	0	4	16
Total Customer Accounts and Services	18,325	16,819	6	741	598	35	80	1	1	1	15	28
Total Customer Information	9,047	7,824	4	717	458	7	10	1	1	1	14	11
Total Sales	72	63	0	5	3	0	0	0	0	0	0	0
Total O&M	$ 138,988	$ 117,701	$ 57	$ 8,807	$ 6,391	$ 170	$ 4,814	$ 158	$ 32	$ 13	$ 182	$ 662
Depreciation Expense												
(403-364) Poles	$ 8,511	$ 6,942	$ 3	$ 545	$ 384	$ 9	$ 419	$ 14	$ 2	$ 1	$ 10	$ 181
(403-365) OH Conductors	25,341	21,206	10	1,664	1,165	27	1,160	40	7	2	32	29
(403-366) UG Conduit	-	-	-	-	-	-	-	-	-	-	-	-
(403-367) UG Conductors	7,398	6,502	3	510	339	5	20	1	1	1	10	8
(403-368) Line Transformers	7,362	6,489	3	509	337	5	0	0	1	1	10	8
(403-369) Services	4,022	3,545	2	278	184	3	0	0	0	0	5	4
(403-370) Meters	11,938	9,428	11	880	1,202	51	360	-	3	4	-	-
(403-371) Install on Cust Premise	80	-	-	-	-	-	-	-	-	-	80	-
(403-372) Leased Property Cust. Prem.	-	-	-	-	-	-	-	-	-	-	-	-
(403-373) Streetlight	1,046	-	-	-	-	-	-	-	-	-	-	1,046
Total Depreciation Expense	$ 65,699	$ 54,112	$ 32	$ 4,386	$ 3,611	$ 100	$ 1,959	$ 55	$ 14	$ 8	$ 147	$ 1,275
Basic customer-related costs	381,465	319,459	165	24,880	18,503	464	12,533	401	86	39	692	4,243
Number of customers	595,801	525,508	252	41,202	26,308	399	582	33	70	55	783	610
Monthly basic cost per customer	**$ 53.35**	**$ 50.66**	**$ 54.60**	**$ 50.32**	**$ 58.61**	**$ 96.91**	**$ 1,795.36**	**$ 1,023.51**	**$ 103.10**	**$ 58.55**	**$ 73.69**	**$ 579.63**

Penelec Rate District
Summary of Rates

Current Rates

	Rate RS	Rate GS-Vol.	Rate GS-Small	Rate GS-Medium Single Phase	Rate GS-Medium Three Phase	Rate GS-Large	Rate GP	Rate TP	Rate TP 115KV Discount	Rate MS
Distribution										
Distribution Charge	$ 11.25	$ 11.25	$ 18.33	$ 19.58	$ 39.38	$ 204.79	$ 996.52	$ 3,413.98	$ 3,413.98	$ 35.13
All kW	$ 2.91	$ 2.91	$ -	$ 6.30	$ 6.30	$ 6.68	$ 3.46	$ 1.86	$ 0.37	
All kWh	$ 0.06074	$ 0.06074	$ 0.03624	$ -	$ -	$ -				$ 0.03312
All rkVA					$ 0.20	$ 0.19	$ 0.19			
Smart Meter Charge	$ (0.84)	$ (0.84)	$ 0.52	$ 0.52	$ 0.52	$ 9.87	$ 9.87	$ 9.87	$ 9.87	$ 0.52
DSIC Charge	5.000%	5.000%	5.000%	5.000%	5.000%	5.000%	5.000%	5.000%	5.000%	5.000%
TCJA Voluntary Surcharge	-6.010%	-6.010%	-6.010%	-6.010%	-6.010%	-6.010%	-6.010%	-6.010%	-6.010%	-6.010%
STAS	0.07%	0.07%	0.07%	0.07%	0.07%	0.07%	0.07%	0.07%	0.07%	0.07%
Default Service Support Charge	$ 0.00842	$ 0.00842	$ 0.00388	$ 0.00388	$ 0.00388	$ 2.812	$ 2.812	$ 2.812	$ 2.812	$ 0.00388
Universal Service	$ 0.01306	$ 0.01306								
Solar Photovoltaic Req Charge	$ 0.00008	$ 0.00008	$ 0.00008	$ 0.00008	$ 0.00008	$ 0.00008	$ 0.00008	$ 0.00008	$ 0.00008	$ 0.00008
Phase IV Energy Efficiency Charge	$ 0.00226	$ 0.00175	$ 0.00175	$ 0.00175	$ 0.00175	$ 0.24	$ 0.24	$ 0.24	$ 0.24	$ 0.00
PTC/HPS Charge	$ 0.10607	$ 0.10607	$ 0.11603	$ 0.11603	$ 0.11603	$ 0.04702	$ 0.04702	$ 0.04702	$ 0.04702	$ 0.11603

Proposed Rates

	Rate RS	Rate GS-Vol.	Rate GS-Small	Rate GS-Medium Single Phase	Rate GS-Medium Three Phase	Rate GS-Large	Rate GP	Rate TP	Rate TP 115KV Discount	Rate MS
Distribution										
Distribution Charge	$ 14.50	$ 14.50	$ 24.93	$ 23.79	$ 47.86	$ 246.77	$ 1,239.04	$ 4,233.84	$ 4,233.84	$ 35.13
All kW	$ 3.68	$ 3.68	$ -	$ 7.66	$ 7.66	$ 8.05	$ 4.30	$ 2.31	$ 0.46	
All kWh	$ 0.07648	$ 0.07648	$ 0.04929	$ -	$ -	$ -				$ 0.04011
All rkVA					$ 0.24	$ 0.23	$ 0.24			
Smart Meter Charge	$ -	$ -	$0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -
DSIC Charge	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
TCJA Voluntary Surcharge	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
STAS	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Default Service Support Charge	$ 0.00842	$ 0.00842	$ 0.00388	$ 0.00388	$ 0.00388	$ 2.812	$ 2.812	$ 2.812	$ 2.812	$ 0.00388
Universal Service	$ 0.01306	$ 0.01306	-	-	-	-	-	-	-	-
Solar Photovoltaic Req Charge	$ 0.00008	$ 0.00008	$ 0.00008	$ 0.00008	$ 0.00008	$ 0.00008	$ 0.00008	$ 0.00008	$ 0.00008	$ 0.00008
Phase IV Energy Efficiency Charge	$ 0.00226	$ 0.00175	$ 0.00175	$ 0.00175	$ 0.00175	$ 0.24	$ 0.24	$ 0.24	$ 0.24	$ 0.00
PTC/HPS Charge	$ 0.10607	$ 0.10607	$ 0.11603	$ 0.11603	$ 0.11603	$ 0.04702	$ 0.04702	$ 0.04702	$ 0.04702	$ 0.11603

Penelec Rate District
Summary of Distribution of Revenues ($ in Thousands)

Revenue Summary (w/ Calculated Distribution Rider Revenues)

Line No.	Rate Group	End of Period Customers	Normalized Sales (MWH)	Normalized Demand (KW)	Present Rates: Normalized Base Revenues	Present Rates: Distribution Riders (DSIC, SMT STAS, TCJA)	Present Rates: Subtotal Base Dist. Rev. plus Rider Changes	Present Rates: Other Rider Charges	Present Rates: Total Present Rates	Proposed Rates: Base Revenues After Increase	Proposed Rates: Distribution Riders (DSIC, SMT STAS, TCJA)	Proposed Rates: Subtotal Base Dist. Rev. plus Rider Changes	Proposed Rates: Other Rider Charges	Proposed Rates: Total Revenue After Increase	Revenue Increase: Base Revenue Increase	Revenue Increase: Base Rev Percent Increase	Revenue Increase: Net Overall Increase	Revenue Increase: Net Overall Percent Increase
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1	R	496,418	4,312,760	53,581	$ 329,129	$ (5,646)	$ 323,484	$ 560,184	$ 883,668	$ 416,410	$ -	$ 416,410	$ 560,184	$ 976,595	$ 87,281	26.5%	$ 92,926	10.5%
2	GSV	622	13,948	24,373	$ 1,002	$ (7)	$ 995	$ 1,805	$ 2,799	$ 1,265	$ -	$ 1,265	$ 1,805	$ 3,069	$ 263	26.2%	$ 270	9.6%
3	GSS	52,935	202,621	0	$ 18,987	$ 146	$ 19,133	$ 24,667	$ 43,800	$ 25,824	$ -	$ 25,824	$ 24,667	$ 50,491	$ 6,837	36.0%	$ 6,691	15.3%
4	GSM	30,681	2,897,971	9,747,035	$ 73,008	$ (204)	$ 72,803	$ 352,799	$ 425,602	$ 88,723	$ -	$ 88,723	$ 352,799	$ 441,522	$ 15,716	21.5%	$ 15,920	3.7%
5	GSL	424	919,326	2,403,985	$ 17,351	$ (104)	$ 17,247	$ 49,398	$ 66,645	$ 20,908	$ -	$ 20,908	$ 49,398	$ 70,305	$ 3,557	20.5%	$ 3,661	5.5%
6	GP	442	1,495,019	3,975,322	$ 19,341	$ (94)	$ 19,247	$ 79,294	$ 98,541	$ 24,048	$ -	$ 24,048	$ 79,294	$ 103,341	$ 4,707	24.3%	$ 4,801	4.9%
7	TP	60	2,608,661	6,238,678	$ 9,156	$ 40	$ 9,195	$ 135,756	$ 144,952	$ 11,354	$ -	$ 11,354	$ 135,756	$ 147,111	$ 2,199	24.0%	$ 2,159	1.5%
8	BRD	10	313	0	$ 16	$ (0)	$ 16	$ 38	$ 53	$ 31	$ -	$ 31	$ 38	$ 69	$ 16	99.1%	$ 16	29.7%
9	H	140	23,932	0	$ 852	$ (6)	$ 846	$ 2,913	$ 3,760	$ 1,019	$ -	$ 1,019	$ 2,913	$ 3,932	$ 167	19.6%	$ 173	4.6%
10	POL	1,928	11,027	0	$ 3,260	$ (39)	$ 3,222	$ 1,342	$ 4,564	$ 4,015	$ -	$ 4,015	$ 1,342	$ 5,357	$ 755	23.2%	$ 793	17.4%
11	STLT	713	31,976	0	$ 7,384	$ 53	$ 7,437	$ 3,840	$ 11,277	$ 10,248	$ -	$ 10,248	$ 3,840	$ 14,088	$ 2,864	38.8%	$ 2,811	24.9%
12	Rider L	9		189,328	$ 251	$ -	$ 251	$ -	$ 251	$ 312		$ 312	$ -	$ 312	$ 61	24.3%	$ 61	24.3%
13	**Total Penelec**	**584,383**	**12,517,554**	**22,632,301**	**$ 479,736**	**$ (5,861)**	**$ 473,875**	**$ 1,212,036**	**$ 1,685,911**	**$ 604,157**	**$ -**	**$ 604,157**	**$ 1,212,036**	**$ 1,816,193**	**$ 124,421**	**25.9%**	**$ 130,282**	**7.7%**

Revenue Summary (w/ 2025 Forecasted Distribution Rider Revenues)

Line No.	Rate Group	End of Period Customers	Normalized Sales (MWH)	Normalized Demand (KW)	Present Rates: Normalized Base Revenues	Present Rates: Distribution Riders (DSIC, SMT STAS, TCJA)	Present Rates: Subtotal Base Dist. Rev. plus Rider Changes	Present Rates: Other Rider Charges	Present Rates: Total Present Rates	Proposed Rates: Base Revenues After Increase	Proposed Rates: Distribution Riders (DSIC, SMT STAS, TCJA)	Proposed Rates: Subtotal Base Dist. Rev. plus Rider Changes	Proposed Rates: Other Rider Charges	Proposed Rates: Total Revenue After Increase	Revenue Increase: Base Revenue Increase	Revenue Increase: Base Rev Percent Increase	Revenue Increase: Net Overall Increase	Revenue Increase: Net Overall Percent Increase
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1	R	496,418	4,312,760	53,581	$ 329,129	$ (7,149)	$ 321,981	$ 560,184	$ 882,165	$ 416,410	$ -	$ 416,410	$ 560,184	$ 976,595	$ 87,281	26.5%	$ 94,429	10.7%
2	GSV	622	13,948	24,373	$ 1,002	$ (12)	$ 990	$ 1,805	$ 2,795	$ 1,265	$ -	$ 1,265	$ 1,805	$ 3,069	$ 263	26.2%	$ 274	9.8%
3	GSS	52,935	202,621	0	$ 18,987	$ 242	$ 19,229	$ 24,667	$ 43,896	$ 25,824	$ -	$ 25,824	$ 24,667	$ 50,491	$ 6,837	36.0%	$ 6,595	15.0%
4	GSM	30,681	2,897,971	9,747,035	$ 73,008	$ (516)	$ 72,492	$ 352,799	$ 425,291	$ 88,723	$ -	$ 88,723	$ 352,799	$ 441,522	$ 15,716	21.5%	$ 16,232	3.8%
5	GSL	424	919,326	2,403,985	$ 17,351	$ (116)	$ 17,235	$ 49,398	$ 66,632	$ 20,908	$ -	$ 20,908	$ 49,398	$ 70,305	$ 3,557	20.5%	$ 3,673	5.5%
6	GP	442	1,495,019	3,975,322	$ 19,341	$ (237)	$ 19,104	$ 79,294	$ 98,398	$ 24,048	$ -	$ 24,048	$ 79,294	$ 103,341	$ 4,707	24.3%	$ 4,944	5.0%
7	TP	60	2,608,661	6,238,678	$ 9,156	$ (252)	$ 8,904	$ 135,756	$ 144,660	$ 11,354	$ -	$ 11,354	$ 135,756	$ 147,111	$ 2,199	24.0%	$ 2,450	1.7%
8	BRD	10	313	0	$ 16	$ (0)	$ 16	$ 38	$ 53	$ 31	$ -	$ 31	$ 38	$ 69	$ 16	99.1%	$ 16	29.9%
9	H	140	23,932	0	$ 852	$ (12)	$ 840	$ 2,913	$ 3,753	$ 1,019	$ -	$ 1,019	$ 2,913	$ 3,932	$ 167	19.6%	$ 179	4.8%
10	POL	1,928	11,027	0	$ 3,260	$ (28)	$ 3,232	$ 1,342	$ 4,574	$ 4,015	$ -	$ 4,015	$ 1,342	$ 5,357	$ 755	23.2%	$ 783	17.1%
11	STLT	713	31,976	0	$ 7,384	$ (64)	$ 7,320	$ 3,840	$ 11,160	$ 10,248	$ -	$ 10,248	$ 3,840	$ 14,088	$ 2,864	38.8%	$ 2,928	26.2%
12	Rider L	9	0	189,328	$ 251		$ 251	$ -	$ 251	$ 312		$ 312	$ -	$ 312	$ 61	24.3%	$ 61	24.3%
13	**Total Penelec**	**584,383**	**12,517,554**	**22,632,301**	**$ 479,736**	**$ (8,144)**	**$ 471,592**	**$ 1,212,036**	**$ 1,683,628**	**$ 604,157**	**$ -**	**$ 604,157**	**$ 1,212,036**	**$ 1,816,193**	**$ 124,421**	**25.9%**	**$ 132,565**	**7.9%**

Penelec Rate District Target Revenues	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT
Revenue Requirements at EROR												
Base Rate Revenues at EROR	604,157	434,269	710	43,040	59,751	12,418	21,507	9,805	136	536	3,198	18,787
Current Base Rate Revenues	479,736	329,129	1,002	18,987	73,008	17,351	19,561	9,187	16	852	3,260	7,384
Increase / (Decrease) ($)	124,421	105,140	(292)	24,053	(13,256)	(4,933)	1,947	618	120	(316)	(62)	11,403
Increase / (Decrease) (%)	25.9%	31.9%	-29.1%	126.7%	-18.2%	-28.4%	10.0%	6.7%	759.8%	-37.1%	-1.9%	154.4%
Revenue Requirements at Uniform %												
Uniform Increase in Revenues	604,157	414,490	1,262	23,911	91,942	21,851	24,634	11,569	20	1,072	4,106	9,299
Current Retail Revenues	479,736	329,129	1,002	18,987	73,008	17,351	19,561	9,187	16	852	3,260	7,384
Increase / (Decrease) ($)	124,421	85,361	260	4,924	18,935	4,500	5,073	2,383	4	221	846	1,915
Increase / (Decrease) (%)	25.9%	25.9%	25.9%	25.9%	25.9%	25.9%	25.9%	25.9%	25.9%	25.9%	25.9%	25.9%
Movement to EROR	10.00%											
Revenue Targets												
Target Revenues	604,157	416,468	1,207	25,824	88,723	20,908	24,321	11,393	31	1,019	4,015	10,248
Current Revenues	479,736	329,129	1,002	18,987	73,008	17,351	19,561	9,187	16	852	3,260	7,384
Increase / (Decrease) ($)	124,421	87,339	205	6,837	15,716	3,557	4,761	2,206	16	167	755	2,864
Increase / (Decrease) (%)	25.9%	26.5%	20.4%	36.0%	21.5%	20.5%	24.3%	24.0%	99.3%	19.6%	23.2%	38.8%
Total Revenue Increase (%)		10.5%	9.6%	15.3%	3.7%	5.5%	4.9%	1.5%	29.7%	4.6%	17.4%	24.9%
												1.495
Target Revenues Check												
Target (Base)	604,157	416,468	1,207	25,824	88,723	20,908	24,321	11,393	31	1,019	4,015	10,248
Other Revenues	25,610	18,318	40	1,257	3,422	678	863	415	2	30	236	349
Total Revenues	629,767	434,786	1,247	27,080	92,145	21,586	25,184	11,808	33	1,049	4,251	10,597
Check >>	-											

Penelec Rate District Target Revenues	- Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT
Target Revenues (Total)	805,653	434,786	19,525	44,141	107,041	39,226	42,639	29,711	18,349	19,337	22,333	28,566
Current Revenues (Total)	681,232	347,447	19,320	37,304	91,325	35,669	37,879	27,505	18,334	19,169	21,578	25,702
$ Difference	124,421	87,339	205	6,837	15,716	3,557	4,761	2,206	16	167	755	2,864
% Difference	18.3%	25.1%	1.1%	18.3%	17.2%	10.0%	12.6%	8.0%	0.1%	0.9%	3.5%	11.1%
Revenue Requirements												
- Demand	125,463	56,012	216	3,122	34,535	11,863	9,862	8,396	3	406	280	768
- Customer	504,304	396,575	534	41,175	28,638	1,233	12,508	1,824	134	161	3,154	18,368
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Revenue Requirements	629,767	452,587	750	44,296	63,173	13,096	22,370	10,220	138	566	3,434	19,136
Target Revenues												
- Demand	142,702	51,542	348	1,820	48,503	18,940	10,722	9,360	1	730	327	411
- Customer	461,455	364,926	859	24,004	40,221	1,968	13,600	2,033	31	289	3,688	9,836
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Target Revenues	604,157	416,468	1,207	25,824	88,723	20,908	24,321	11,393	31	1,019	4,015	10,248

Penelec Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.		Current			Pro Forma				
		Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue	Revenue Change	Percent Change
	SCHEDULE RS (Residential Service)	*[a]*	*[b]*	*[c]=[a]x[b]*	*[e]=[a]+[d]*	*[f]*	*[g]=[e]x[f]*	*[h]=[g]-[c]*	*[i]=[h]/[c]*
1	Distribution								
2	Customer Charge	5,957,018	$ 11.25	$ 67,016,450	5,957,018	$ 14.50	$ 86,376,758	$ 19,360,308	28.9%
3	Demand Charge (kW)	53,581	$ 2.91	155,921	53,581	$ 3.68	197,297	41,376	26.5%
4	Energy Charge (kWh)								
5	All kWh	4,312,760,298	$ 0.06074	261,957,061	4,312,760,298	$ 0.07648	329,836,105	67,879,044	25.9%
6	**Total Base Normalized Distribution Revenues**			**$ 329,129,432**			**$ 416,410,160**	**$ 87,280,728**	26.5%
7	Rider Charges								
8	Smart Meter Technologies Charge (Per Bill)	5,957,018	$ (0.84)	$ (5,003,895)	5,957,018	$ -	$ -	$ 5,003,895	-100.0%
9	TCJA Voluntary Surcharge		-6.01%	(19,780,679)		0.00%	-	19,780,679	-100.0%
10	STAS		0.07%	618,135		0.00%	-	(618,135)	-100.0%
11	Distribution System Improvement Charge		5.00%	$ 18,520,817		0.00%	$ -	(18,520,817)	-100.0%
12	**Total Distribution Including Rider Charges**			**$ 323,483,810**			**$ 416,410,160**	**$ 92,926,350**	28.7%
13	Rider Charges								
14	Default Service Support Charge	4,312,760,298	$ 0.00842	36,313,442	4,312,760,298	$ 0.00842	36,313,442	-	0.0%
15	Universal Service Charge	4,312,760,298	$ 0.01306	56,324,649	4,312,760,298	$ 0.01306	56,324,649	-	0.0%
16	Solar Photovoltaic Requirements Charge	4,312,760,298	$ 0.00008	345,021	4,312,760,298	$ 0.00008	345,021	-	0.0%
17	Phase IV Energy Efficiency and Conservation Charge	4,312,760,298	$ 0.00226	9,746,838	4,312,760,298	$ 0.00226	9,746,838	-	0.0%
18	PTC/HPS Charge	4,312,760,298	$ 0.10607	457,454,485	4,312,760,298	$ 0.10607	457,454,485	-	0.0%
19	**Total Energy and Revenue**	4,312,760,298		**$ 883,668,245**	4,312,760,298		**$ 976,594,595**	**$ 92,926,350**	10.5%
20	Avg rate per kWh			$ 0.20490			$ 0.22644		
21	Proposed Increase						$ 92,926,350		
22	Percent Increase						10.52%		

Penelec Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE RS

	ENERGY USAGE																	
All kWh	0	50	100	250	500	724	900	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	6,000
Total Energy Usage	0	50	100	250	500	724	900	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	6,000
Total Proposed Bill	$ 14.50	$ 24.82	$ 35.14	$ 66.09	$ 117.68	$ 163.91	$ 200.23	$ 220.87	$ 324.05	$ 427.24	$ 530.42	$ 633.61	$ 736.79	$ 839.98	$ 943.16	$ 1,046.35	$ 1,252.71
Total Current Bill	10.23	19.76	29.30	57.91	105.59	148.31	181.89	200.96	296.33	391.69	487.06	582.43	677.79	773.16	868.53	963.89	1,154.63
Increase ($)	$ 4.27	$ 5.05	$ 5.84	$ 8.18	$ 12.09	$ 15.59	$ 18.34	$ 19.91	$ 27.73	$ 35.54	$ 43.36	$ 51.18	$ 59.00	$ 66.82	$ 74.63	$ 82.45	$ 98.09
Increase (%)	41.77%	25.57%	19.92%	14.13%	11.45%	10.51%	10.09%	9.91%	9.36%	9.07%	8.90%	8.79%	8.70%	8.64%	8.59%	8.55%	8.50%
Overall Increase (%)	10.52%	10.52%	10.52%	10.52%	10.52%	10.52%	10.52%	10.52%	10.52%	10.52%	10.52%	10.52%	10.52%	10.52%	10.52%	10.52%	10.52%
UNBUNDLED RATES - CURRENT																	
Distribution																	
Distribution Charge @ $11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25
All kWh @ 6.074 ¢/kWh	$ -	$ 3	$ 6	$ 15	$ 30	$ 44	$ 55	$ 61	$ 91	$ 121	$ 152	$ 182	$ 213	$ 243	$ 273	$ 304	$ 364
Sub-Total	$ 11	$ 14	$ 17	$ 26	$ 42	$ 55	$ 66	$ 72	$ 102	$ 133	$ 163	$ 193	$ 224	$ 254	$ 285	$ 315	$ 376
Riders																	
Universal Service Charge @ 1.306 ¢/kWh	$ -	$ 1	$ 1	$ 3	$ 7	$ 9	$ 12	$ 13	$ 20	$ 26	$ 33	$ 39	$ 46	$ 52	$ 59	$ 65	$ 78
TCJA @ -6.010 %	$ (1)	$ (1)	$ (1)	$ (2)	$ (3)	$ (3)	$ (4)	$ (4)	$ (6)	$ (8)	$ (10)	$ (12)	$ (13)	$ (15)	$ (17)	$ (19)	$ (23)
Phase IV Energy Efficiency Charge @ 0.226 ¢/kWh	$ -	$ 0	$ 0	$ 1	$ 1	$ 2	$ 2	$ 2	$ 3	$ 5	$ 6	$ 7	$ 8	$ 9	$ 10	$ 11	$ 14
Smart Meter Charge @ $-0.84	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)
Default Service Support Charge @ 0.842 ¢/kWh	$ -	$ 0	$ 1	$ 2	$ 4	$ 6	$ 8	$ 8	$ 13	$ 17	$ 21	$ 25	$ 29	$ 34	$ 38	$ 42	$ 51
Solar Photovoltaic Requirements Charge @ 0.008 ¢/k	$ -	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Sub-Total	$ (2)	$ (1)	$ 1	$ 4	$ 9	$ 13	$ 17	$ 19	$ 29	$ 39	$ 49	$ 59	$ 69	$ 79	$ 89	$ 99	$ 120
DSIC @ 5.000 %	$ 0	$ 1	$ 1	$ 1	$ 2	$ 3	$ 4	$ 4	$ 6	$ 8	$ 10	$ 11	$ 13	$ 15	$ 17	$ 19	$ 22
PTC/HPS Charge																	
All kWh @$ 0.10607 /kWh	$ -	$ 5	$ 11	$ 27	$ 53	$ 77	$ 95	$ 106	$ 159	$ 212	$ 265	$ 318	$ 371	$ 424	$ 477	$ 530	$ 636
Sub Total	$ 10	$ 20	$ 29	$ 58	$ 106	$ 148	$ 182	$ 201	$ 296	$ 391	$ 487	$ 582	$ 677	$ 773	$ 868	$ 963	$ 1,154
STAS @ 0.07 %	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1	$ 1	$ 1	$ 1
Total Bill	**$ 10**	**$ 20**	**$ 29**	**$ 58**	**$ 106**	**$ 148**	**$ 182**	**$ 201**	**$ 296**	**$ 392**	**$ 487**	**$ 582**	**$ 678**	**$ 773**	**$ 869**	**$ 964**	**$ 1,155**
UNBUNDLED RATES - PROPOSED																	
Distribution																	
Distribution Charge @ $14.50	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15
All kWh @ 7.648 ¢/kWh	$ -	$ 4	$ 8	$ 19	$ 38	$ 55	$ 69	$ 76	$ 115	$ 153	$ 191	$ 229	$ 268	$ 306	$ 344	$ 382	$ 459
Sub-Total	$ 15	$ 18	$ 22	$ 34	$ 53	$ 70	$ 83	$ 91	$ 129	$ 167	$ 206	$ 244	$ 282	$ 320	$ 359	$ 397	$ 473
Riders																	
Universal Service Charge @ 1.306 ¢/kWh	$ -	$ 1	$ 1	$ 3	$ 7	$ 9	$ 12	$ 13	$ 20	$ 26	$ 33	$ 39	$ 46	$ 52	$ 59	$ 65	$ 78
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Phase IV Energy Efficiency Charge @ 0.226 ¢/kWh	$ -	$ 0	$ 0	$ 1	$ 1	$ 2	$ 2	$ 2	$ 3	$ 5	$ 6	$ 7	$ 8	$ 9	$ 10	$ 11	$ 14
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Default Service Support Charge @ 0.842 ¢/kWh	$ -	$ 0	$ 1	$ 2	$ 4	$ 6	$ 8	$ 8	$ 13	$ 17	$ 21	$ 25	$ 29	$ 34	$ 38	$ 42	$ 51
Solar Photovoltaic Requirements Charge @ 0.008 ¢/k	$ -	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Sub-Total	$ -	$ 1	$ 2	$ 6	$ 12	$ 17	$ 21	$ 24	$ 36	$ 48	$ 60	$ 71	$ 83	$ 95	$ 107	$ 119	$ 143
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
PTC/HPS Charge																	
All kWh @ $ 0.10607 /kWh	$ -	$ 5	$ 11	$ 27	$ 53	$ 77	$ 95	$ 106	$ 159	$ 212	$ 265	$ 318	$ 371	$ 424	$ 477	$ 530	$ 636
Sub Total	$ 15	$ 25	$ 35	$ 66	$ 118	$ 164	$ 200	$ 221	$ 324	$ 427	$ 530	$ 634	$ 737	$ 840	$ 943	$ 1,046	$ 1,253
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Bill	**$ 15**	**$ 25**	**$ 35**	**$ 66**	**$ 118**	**$ 164**	**$ 200**	**$ 221**	**$ 324**	**$ 427**	**$ 530**	**$ 634**	**$ 737**	**$ 840**	**$ 943**	**$ 1,046**	**$ 1,253**
% Increase	**41.8%**	**25.6%**	**19.9%**	**14.1%**	**11.4%**	**10.5%**	**10.1%**	**9.9%**	**9.4%**	**9.1%**	**8.9%**	**8.8%**	**8.7%**	**8.6%**	**8.6%**	**8.6%**	**8.5%**

Penelec Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.		Current			Pro Forma				
		Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue	Revenue Change	Percent Change
	SCHEDULE GSV (Volunteer Service)	*[a]*	*[b]*	*[c]=[a]x[b]*	*[e]=[a]+[d]*	*[f]*	*[g]=[e]x[f]*	*[h]=[g]-[c]*	*[i]=[h]/[c]*
1	Distribution								
2	Customer Charge	7,467	$ 11.25	$ 84,003	7,467	$ 14.50	$ 108,271	$ 24,268	28.9%
3	Demand Charge (kW)	24,373	$ 2.91	70,926	24,373	$ 3.68	89,748	18,822	26.5%
4	Energy Charge (kWh)								
5	All kWh	13,948,372	$ 0.06074	847,224	13,948,372	$ 0.07648	1,066,759	219,535	25.9%
6	**Total Base Normalized Distribution Revenues**			**$ 1,002,154**			**$ 1,264,778**	**$ 262,624**	26.2%
7	Rider Charges								
8	Smart Meter Technologies Charge (Per Bill)	7,467	$ (0.84)	$ (6,272)	7,467	$ -	$ -	$ 6,272	-100.0%
9	TCJA Voluntary Surcharge		-6.01%	(60,229)		0.00%	-	60,229	-100.0%
10	STAS		0.07%	1,958		0.00%	-	(1,958)	-100.0%
11	Distribution System Improvement Charge		5.00%	$ 57,111		0.00%	$ -	(57,111)	-100.0%
12	**Total Distribution Including Rider Charges**			**$ 994,722**			**$ 1,264,778**	**$ 270,056**	27.1%
13	Rider Charges								
14	Default Service Support Charge	13,948,372	$ 0.00842	117,445	13,948,372	$ 0.00842	117,445	-	0.0%
15	Universal Service Charge	13,948,372	$ 0.01306	182,166	13,948,372	$ 0.01306	182,166	-	0.0%
16	Solar Photovoltaic Requirements Charge	13,948,372	$ 0.00008	1,116	13,948,372	$ 0.00008	1,116	-	0.0%
17	Phase IV Energy Efficiency and Conservation Charge	13,948,372	$ 0.00175	24,410	13,948,372	$ 0.00175	24,410	-	0.0%
18	PTC/HPS Charge	13,948,372	$ 0.10607	1,479,504	13,948,372	$ 0.10607	1,479,504	-	0.0%
19	**Total Energy and Revenue**	13,948,372		**$ 2,799,362**	13,948,372		**$ 3,069,418**	**$ 270,056**	9.6%
20	Avg rate per kWh			$ 0.20069			$ 0.22006		
21	Proposed Increase						$ 270,056		
22	Percent Increase						9.65%		

Penelec Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE GS-V

	ENERGY USAGE																	
All kWh	0	50	100	250	500	750	900	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	6,000
Total Energy Usage	0	50	100	250	500	750	900	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	6,000
Total Proposed Bill	$ 14.50	$ 24.79	$ 35.09	$ 65.96	$ 117.43	$ 168.89	$ 199.77	$ 220.36	$ 323.29	$ 426.22	$ 529.15	$ 632.08	$ 735.01	$ 837.94	$ 940.87	$ 1,043.80	$ 1,249.65
Total Current Bill	10.23	19.74	29.25	57.78	105.33	152.88	181.41	200.43	295.52	390.62	485.72	580.82	675.92	771.02	866.12	961.22	1,151.41
Increase ($)	$ 4.27	$ 5.06	$ 5.84	$ 8.19	$ 12.10	$ 16.02	$ 18.37	$ 19.93	$ 27.76	$ 35.60	$ 43.43	$ 51.26	$ 59.09	$ 66.92	$ 74.75	$ 82.58	$ 98.24
Increase (%)	41.77%	25.61%	19.96%	14.17%	11.49%	10.48%	10.13%	9.95%	9.40%	9.11%	8.94%	8.82%	8.74%	8.68%	8.63%	8.59%	8.53%
Overall Increase (%)	9.65%	9.65%	9.65%	9.65%	9.65%	9.65%	9.65%	9.65%	9.65%	9.65%	9.65%	9.65%	9.65%	9.65%	9.65%	9.65%	9.65%
UNBUNDLED RATES - CURRENT																	
Distribution																	
Distribution Charge @ $11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25
All kWh @ 6.074 ¢/kWh	$ -	$ 3	$ 6	$ 15	$ 30	$ 46	$ 55	$ 61	$ 91	$ 121	$ 152	$ 182	$ 213	$ 243	$ 273	$ 304	$ 364
Sub-Total	$ 11	$ 14	$ 17	$ 26	$ 42	$ 57	$ 66	$ 72	$ 102	$ 133	$ 163	$ 193	$ 224	$ 254	$ 285	$ 315	$ 376
Riders																	
Universal Service Charge @ 1.306 ¢/kWh	$ -	$ 1	$ 1	$ 3	$ 7	$ 10	$ 12	$ 13	$ 20	$ 26	$ 33	$ 39	$ 46	$ 52	$ 59	$ 65	$ 78
TCJA @ -6.010 %	$ (1)	$ (1)	$ (1)	$ (2)	$ (3)	$ (3)	$ (4)	$ (4)	$ (6)	$ (8)	$ (10)	$ (12)	$ (13)	$ (15)	$ (17)	$ (19)	$ (23)
Phase IV Energy Efficiency Charge @ 0.175 ¢/kWh	$ -	$ 0	$ 0	$ 0	$ 1	$ 1	$ 2	$ 2	$ 3	$ 4	$ 4	$ 5	$ 6	$ 7	$ 8	$ 9	$ 11
Smart Meter Charge @ $-0.84	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)
Default Service Support Charge @ 0.842 ¢/kWh	$ -	$ 0	$ 1	$ 2	$ 4	$ 6	$ 8	$ 8	$ 13	$ 17	$ 21	$ 25	$ 29	$ 34	$ 38	$ 42	$ 51
Solar Photovoltaic Requirements Charge @ 0.008 ¢/k	$ -	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Sub-Total	$ (2)	$ (1)	$ 0	$ 3	$ 8	$ 13	$ 16	$ 18	$ 28	$ 38	$ 48	$ 57	$ 67	$ 77	$ 87	$ 97	$ 116
DSIC @ 5.000 %	$ 0	$ 1	$ 1	$ 1	$ 2	$ 3	$ 4	$ 4	$ 6	$ 8	$ 9	$ 11	$ 13	$ 15	$ 17	$ 18	$ 22
PTC/HPS Charge																	
All kWh @ $ 0.10607 /kWh	$ -	$ 5	$ 11	$ 27	$ 53	$ 80	$ 95	$ 106	$ 159	$ 212	$ 265	$ 318	$ 371	$ 424	$ 477	$ 530	$ 636
Sub Total	$ 10	$ 20	$ 29	$ 58	$ 105	$ 153	$ 181	$ 200	$ 295	$ 390	$ 485	$ 580	$ 675	$ 770	$ 866	$ 961	$ 1,151
STAS @ 0.07 %	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1	$ 1	$ 1	$ 1
Total Bill	**$ 10**	**$ 20**	**$ 29**	**$ 58**	**$ 105**	**$ 153**	**$ 181**	**$ 200**	**$ 296**	**$ 391**	**$ 486**	**$ 581**	**$ 676**	**$ 771**	**$ 866**	**$ 961**	**$ 1,151**
UNBUNDLED RATES - PROPOSED																	
Distribution																	
Distribution Charge @ $14.50	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15
All kWh @ 7.648 ¢/kWh	$ -	$ 4	$ 8	$ 19	$ 38	$ 57	$ 69	$ 76	$ 115	$ 153	$ 191	$ 229	$ 268	$ 306	$ 344	$ 382	$ 459
Sub-Total	$ 15	$ 18	$ 22	$ 34	$ 53	$ 72	$ 83	$ 91	$ 129	$ 167	$ 206	$ 244	$ 282	$ 320	$ 359	$ 397	$ 473
Riders																	
Universal Service Charge @ 1.306 ¢/kWh	$ -	$ 1	$ 1	$ 3	$ 7	$ 10	$ 12	$ 13	$ 20	$ 26	$ 33	$ 39	$ 46	$ 52	$ 59	$ 65	$ 78
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Phase IV Energy Efficiency Charge @ 0.175 ¢/kWh	$ -	$ 0	$ 0	$ 0	$ 1	$ 1	$ 2	$ 2	$ 3	$ 4	$ 4	$ 5	$ 6	$ 7	$ 8	$ 9	$ 11
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Default Service Support Charge @ 0.842 ¢/kWh	$ -	$ 0	$ 1	$ 2	$ 4	$ 6	$ 8	$ 8	$ 13	$ 17	$ 21	$ 25	$ 29	$ 34	$ 38	$ 42	$ 51
Solar Photovoltaic Requirements Charge @ 0.008 ¢/k	$ -	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Sub-Total	$ -	$ 1	$ 2	$ 6	$ 12	$ 17	$ 21	$ 23	$ 35	$ 47	$ 58	$ 70	$ 82	$ 93	$ 105	$ 117	$ 140
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
PTC/HPS Charge																	
All kWh @ $ 0.10607 /kWh	$ -	$ 5	$ 11	$ 27	$ 53	$ 80	$ 95	$ 106	$ 159	$ 212	$ 265	$ 318	$ 371	$ 424	$ 477	$ 530	$ 636
Sub Total	$ 15	$ 25	$ 35	$ 66	$ 117	$ 169	$ 200	$ 220	$ 323	$ 426	$ 529	$ 632	$ 735	$ 838	$ 941	$ 1,044	$ 1,250
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Bill	**$ 15**	**$ 25**	**$ 35**	**$ 66**	**$ 117**	**$ 169**	**$ 200**	**$ 220**	**$ 323**	**$ 426**	**$ 529**	**$ 632**	**$ 735**	**$ 838**	**$ 941**	**$ 1,044**	**$ 1,250**
% Increase	**41.8%**	**25.6%**	**20.0%**	**14.2%**	**11.5%**	**10.5%**	**10.1%**	**9.9%**	**9.4%**	**9.1%**	**8.9%**	**8.8%**	**8.7%**	**8.7%**	**8.6%**	**8.6%**	**8.5%**

Penelec Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.		Current			Pro Forma				
		Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue	Revenue Change	Percent Change
	SCHEDULE GS-Small (General Service Small)	*[a]*	*[b]*	*[c]=[a]x[b]*	*[e]=[a]+[d]*	*[f]*	*[g]=[e]x[f]*	*[h]=[g]-[c]*	*[i]=[h]/[c]*
1	Distribution								
2	Customer Charge	635,218	$ 18.33	$ 11,643,547	635,218	$ 24.93	$ 15,836,423	$ 4,192,876	36.0%
3	Demand Charge (kW)								
4	Energy Charge (kWh)								
5	All kWh	202,620,628	$ 0.03624	7,342,972	202,620,628	$ 0.04929	9,987,198	2,644,226	36.0%
6	**Total Base Normalized Distribution Revenues**			**$ 18,986,518**			**$ 25,823,621**	**$ 6,837,103**	36.0%
7	Rider Charges								
8	Smart Meter Technologies Charge (Per Bill)	635,218	$ 0.52	$ 330,313	635,218	$ -	$ -	$ (330,313)	-100.0%
9	TCJA Voluntary Surcharge		-6.01%	(1,141,090)		0.00%	-	1,141,090	-100.0%
10	STAS		0.07%	30,639		0.00%	-	(30,639)	-100.0%
11	Distribution System Improvement Charge		5.00%	$ 926,516		0.00%	$ -	(926,516)	-100.0%
12	**Total Distribution Including Rider Charges**			**$ 19,132,897**			**$ 25,823,621**	**$ 6,690,724**	35.0%
13	Rider Charges								
14	Default Service Support Charge	202,620,628	$ 0.00388	786,168	202,620,628	$ 0.00388	786,168	-	0.0%
15	Universal Service Charge			-			-	-	0.0%
16	Solar Photovoltaic Requirements Charge	202,620,628	$ 0.00008	16,210	202,620,628	$ 0.00008	16,210	-	0.0%
17	Phase IV Energy Efficiency and Conservation Charge	202,620,628	$ 0.00175	354,586	202,620,628	$ 0.00175	354,586	-	0.0%
18	PTC/HPS Charge	202,620,628	$ 0.11603	23,510,071	202,620,628	$ 0.11603	23,510,071	-	0.0%
19	**Total Energy and Revenue**	202,620,628		**$ 43,799,932**	202,620,628		**$ 50,490,656**	**$ 6,690,724**	15.3%
20	Avg rate per kWh			$ 0.21617			$ 0.24919		
21	Proposed Increase						$ 6,690,724		
22	Percent Increase						15.28%		

Penelec Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE GS - SMALL - SINGLE PHASE
At Average Levels of kWh Use

KW Demand																			
Total kW	0	1	1	1	1	1	1	1	3	3	3	3	3	5	5	5	5		
Hrs Use	0	100	200	300	400	500	600	730	100	200	300	400	500	100	200	300	500		
ENERGY USAGE																			
Monthly Energy Usage	0	100	200	300	400	500	600	730	300	600	900	1,200	1,500	500	1,000	1,500	2,500		
Total Energy Usage	0	100	200	300	400	500	600	730	300	600	900	1,200	1,500	500	1,000	1,500	2,500		
Total Proposed Bill	$ 24.93	$ 42.03	$ 59.14	$ 76.24	$ 93.34	$ 110.45	$ 127.55	$ 149.78	$ 76.24	$ 127.55	$ 178.86	$ 230.17	$ 281.48	$ 110.45	$ 195.96	$ 281.48	$ 452.51		
Total Current Bill	18.65	34.42	50.19	65.96	81.73	97.50	113.27	133.77	65.96	113.27	160.58	207.89	255.20	97.50	176.35	255.20	412.91		
Increase ($)	$ 6.28	$ 7.61	$ 8.95	$ 10.28	$ 11.61	$ 12.95	$ 14.28	$ 16.01	$ 10.28	$ 14.28	$ 18.28	$ 22.27	$ 26.27	$ 12.95	$ 19.61	$ 26.27	$ 39.60		
Increase (%)	33.68%	22.12%	17.83%	15.59%	14.21%	13.28%	12.61%	11.97%	15.59%	12.61%	11.38%	10.71%	10.29%	13.28%	11.12%	10.29%	9.59%		
Overall Increase (%)	15.28%	15.28%	15.28%	15.28%	15.28%	15.28%	15.28%	15.28%	15.28%	15.28%	15.28%	15.28%	15.28%	15.28%	15.28%	15.28%	15.28%		
UNBUNDLED RATES - CURRENT																			
Distribution																			
Distribution Charge @ $18.33	$ 18	$ 18	$ 18	$ 18	$ 18	$ 18	$ 18	$ 18	$ 18	$ 18	$ 18	$ 18	$ 18	$ 18	$ 18	$ 18	$ 18		
All kWh @ 3.624 ¢/kWh	$ -	$ 4	$ 7	$ 11	$ 14	$ 18	$ 22	$ 26	$ 11	$ 22	$ 33	$ 43	$ 54	$ 18	$ 36	$ 54	$ 91		
Sub-Total	$ 18	$ 22	$ 26	$ 29	$ 33	$ 36	$ 40	$ 45	$ 29	$ 40	$ 51	$ 62	$ 73	$ 36	$ 55	$ 73	$ 109		
Riders																			
Phase IV Energy Efficiency Charge @ 0.175 ¢/kWh	$ -	$ 0	$ 0	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 2	$ 2	$ 3	$ 1	$ 2	$ 3	$ 4		
TCJA @ -6.010 %	$ (1)	$ (1)	$ (2)	$ (2)	$ (2)	$ (2)	$ (2)	$ (3)	$ (2)	$ (2)	$ (3)	$ (4)	$ (4)	$ (2)	$ (3)	$ (4)	$ (7)		
Smart Meter Charge @ $0.52	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1		
Default Service Support Charge @ 0.388 ¢/kWh	$ -	$ 0	$ 1	$ 1	$ 2	$ 2	$ 2	$ 3	$ 1	$ 2	$ 3	$ 5	$ 6	$ 2	$ 4	$ 6	$ 10		
Solar Photovoltaic Requirements Charge @ 0.008 ¢/kV	$ -	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0		
Sub-Total	$ (1)	$ (0)	$ 0	$ 0	$ 1	$ 1	$ 2	$ 2	$ 0	$ 2	$ 3	$ 4	$ 5	$ 1	$ 3	$ 5	$ 8		
DSIC @ 5.000 %	$ 1	$ 1	$ 1	$ 1	$ 2	$ 2	$ 2	$ 2	$ 1	$ 2	$ 2	$ 3	$ 4	$ 2	$ 3	$ 4	$ 5		
PTC/HPS Charge																			
All kWh @ $ 0.11603 /kWh	$ -	$ 12	$ 23	$ 35	$ 46	$ 58	$ 70	$ 85	$ 35	$ 70	$ 104	$ 139	$ 174	$ 58	$ 116	$ 174	$ 290		
Sub Total	$ 19	$ 34	$ 50	$ 66	$ 82	$ 97	$ 113	$ 134	$ 66	$ 113	$ 160	$ 208	$ 255	$ 97	$ 176	$ 255	$ 413		
STAS @ 0.07 %	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0		
Total Bill	**$ 19**	**$ 34**	**$ 50**	**$ 66**	**$ 82**	**$ 98**	**$ 113**	**$ 134**	**$ 66**	**$ 113**	**$ 161**	**$ 208**	**$ 255**	**$ 98**	**$ 176**	**$ 255**	**$ 413**		
UNBUNDLED RATES - PROPOSED																			
Distribution																			
Distribution Charge @ $24.93	$ 25	$ 25	$ 25	$ 25	$ 25	$ 25	$ 25	$ 25	$ 25	$ 25	$ 25	$ 25	$ 25	$ 25	$ 25	$ 25	$ 25		
All kWh @ 4.929 ¢/kWh	$ -	$ 5	$ 10	$ 15	$ 20	$ 25	$ 30	$ 36	$ 15	$ 30	$ 44	$ 59	$ 74	$ 25	$ 49	$ 74	$ 123		
Sub-Total	$ 25	$ 30	$ 35	$ 40	$ 45	$ 50	$ 55	$ 61	$ 40	$ 55	$ 69	$ 84	$ 99	$ 50	$ 74	$ 99	$ 148		
Riders																			
Phase IV Energy Efficiency Charge @ 0.175 ¢/kWh	$ -	$ 0	$ 0	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 2	$ 2	$ 3	$ 1	$ 2	$ 3	$ 4		
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Default Service Support Charge @ 0.388 ¢/kWh	$ -	$ 0	$ 1	$ 1	$ 2	$ 2	$ 2	$ 3	$ 1	$ 2	$ 3	$ 5	$ 6	$ 2	$ 4	$ 6	$ 10		
Solar Photovoltaic Requirements Charge @ 0.008 ¢/kV	$ -	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0		
Sub-Total	$ -	$ 1	$ 1	$ 2	$ 2	$ 3	$ 3	$ 4	$ 2	$ 3	$ 5	$ 7	$ 9	$ 3	$ 6	$ 9	$ 14		
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
PTC/HPS Charge																			
All kWh @ $ 0.11603 /kWh	$ -	$ 12	$ 23	$ 35	$ 46	$ 58	$ 70	$ 85	$ 35	$ 70	$ 104	$ 139	$ 174	$ 58	$ 116	$ 174	$ 290		
Sub Total	$ 25	$ 42	$ 59	$ 76	$ 93	$ 110	$ 128	$ 150	$ 76	$ 128	$ 179	$ 230	$ 281	$ 110	$ 196	$ 281	$ 453		
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Total Bill	**$ 25**	**$ 42**	**$ 59**	**$ 76**	**$ 93**	**$ 110**	**$ 128**	**$ 150**	**$ 76**	**$ 128**	**$ 179**	**$ 230**	**$ 281**	**$ 110**	**$ 196**	**$ 281**	**$ 453**		
% Increase	**33.7%**	**22.1%**	**17.8%**	**15.6%**	**14.2%**	**13.3%**	**12.6%**	**12.0%**	**15.6%**	**12.6%**	**11.4%**	**10.7%**	**10.3%**	**13.3%**	**11.1%**	**10.3%**	**9.6%**		

Penelec Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.		Current			Pro Forma				
		Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue	Revenue Change	Percent Change
	SCHEDULE GS-Medium (General Service Medium)	*[a]*	*[b]*	*[c]=[a]x[b]*	*[e]=[a]+[d]*	*[f]*	*[g]=[e]x[f]*	*[h]=[g]-[c]*	*[i]=[h]/[c]*
1	Distribution								
2	Customer Charge								
3	Single Phase	177,944	$19.58	$ 3,484,137	177,944	$ 23.79	$ 4,234,133	$ 749,996	21.5%
4	Three Phase	190,231	$39.38	7,491,313	190,231	$ 47.86	9,103,894	1,612,581	21.5%
	Demand Charge								
5	All kW	9,747,035	$6.30	61,406,320	9,747,035	$ 7.66	74,624,660		
6	All rkVa	3,129,545	$0.20	625,909	3,129,545	$ 0.24	760,642	134,733	21.5%
7	Energy Charge (kWh)	2,897,970,802	$ -	-	2,897,970,802				
8	**Total Base Normalized Distribution Revenues**			**$ 73,007,678**			**$ 88,723,329**	**$ 15,715,651**	21.5%
9	Rider Charges								
10	Smart Meter Technologies Charge (Per Bill)	368,175	$ 0.52	$ 191,451	368,175	$ -	$ -	$ (191,451)	
11	TCJA Voluntary Surcharge		-6.01%	(4,387,761)		0.00%	-	4,387,761	-100.0%
12	STAS		0.07%	297,713		0.00%	-	(297,713)	-100.0%
13	Distribution System Improvement Charge		5.00%	$ 3,694,141		0.00%	$ -	(3,694,141)	-100.0%
14	**Total Distribution Including Rider Charges**			**$ 72,803,222**			**$ 88,723,329**	**$ 15,920,107**	21.9%
15	Rider Charges								
16	Default Service Support Charge	2,897,970,802	$ 0.00388	11,244,127	2,897,970,802	$ 0.00388	11,244,127	-	0.0%
17	Universal Service Charge			-			-	-	0.0%
18	Solar Photovoltaic Requirements Charge	2,897,970,802	$ 0.00008	231,838	2,897,970,802	$ 0.00008	231,838	-	0.0%
19	Phase IV Energy Efficiency and Conservation Charge	2,897,970,802	$ 0.00175	5,071,449	2,897,970,802	$ 0.00175	5,071,449	-	0.0%
20	PTC/HPS Charge	2,897,970,802	$ 0.11603	336,251,552	2,897,970,802	$ 0.11603	336,251,552	-	0.0%
21	**Total Energy and Revenue**	2,897,970,802		**$ 425,602,187**	2,897,970,802	-	**$ 441,522,294**	**$ 15,920,107**	3.7%
22	Avg rate per kWh			$ 0.14686			$ 0.15236		
23	Proposed Increase						$ 15,920,107		
24	Percent Increase						3.74%		

Penelec Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE GS MEDIUM - SINGLE PHASE
With Demands 10 - 20 KW
At Average Levels of kWh Use

KW Demand																		
Total kW	0	10	10	10	10	10	10	10	10	20	20	20	20	20	20	20	20	20
Hrs Use	0	100	200	300	400	500	600	730	900	100	200	300	400	500	600	730	900	
ENERGY USAGE																		
Monthly Energy Usage	0	1,000	2,000	3,000	4,000	5,000	6,000	7,300	9,000	2,000	4,000	6,000	8,000	10,000	12,000	14,600	18,000	
Total Energy Usage	0	1,000	2,000	3,000	4,000	5,000	6,000	7,300	9,000	2,000	4,000	6,000	8,000	10,000	12,000	14,600	18,000	
Total Proposed Bill	$ 23.79	$ 222.10	$ 343.84	$ 465.58	$ 587.32	$ 709.06	$ 830.80	$ 989.06	$ 1,196.02	$ 420.40	$ 663.88	$ 907.36	$ 1,150.84	$ 1,394.32	$ 1,637.80	$ 1,954.32	$ 2,368.24	
Total Current Bill	19.88	204.01	325.93	447.84	569.75	691.67	813.58	972.06	1,179.32	388.14	631.97	875.80	1,119.62	1,363.45	1,607.27	1,924.25	2,338.75	
Increase ($)	$ 3.91	$ 18.08	$ 17.91	$ 17.74	$ 17.56	$ 17.39	$ 17.22	$ 16.99	$ 16.70	$ 32.25	$ 31.91	$ 31.56	$ 31.22	$ 30.87	$ 30.53	$ 30.08	$ 29.49	
Increase (%)	19.67%	8.86%	5.49%	3.96%	3.08%	2.51%	2.12%	1.75%	1.42%	8.31%	5.05%	3.60%	2.79%	2.26%	1.90%	1.56%	1.26%	
Overall Increase (%)	3.74%	3.74%	3.74%	3.74%	3.74%	3.74%	3.74%	3.74%	3.74%	3.74%	3.74%	3.74%	3.74%	3.74%	3.74%	3.74%	3.74%	
UNBUNDLED RATES - CURRENT																		
Distribution Charge @ $19.58	$ 20	$ 20	$ 20	$ 20	$ 20	$ 20	$ 20	$ 20	$ 20	$ 20	$ 20	$ 20	$ 20	$ 20	$ 20	$ 20	$ 20	
All kW @ $6.30/kW	$ -	$ 63	$ 63	$ 63	$ 63	$ 63	$ 63	$ 63	$ 63	$ 126	$ 126	$ 126	$ 126	$ 126	$ 126	$ 126	$ 126	
Sub-Total	$ 20	$ 83	$ 83	$ 83	$ 83	$ 83	$ 83	$ 83	$ 83	$ 146	$ 146	$ 146	$ 146	$ 146	$ 146	$ 146	$ 146	
Riders																		
Phase IV Energy Efficiency Charge @ 0.175 ¢/kWh	$ -	$ 2	$ 4	$ 5	$ 7	$ 9	$ 11	$ 13	$ 16	$ 4	$ 7	$ 11	$ 14	$ 18	$ 21	$ 26	$ 32	
TCJA @ -6.010 %	$ (1)	$ (5)	$ (5)	$ (5)	$ (5)	$ (5)	$ (5)	$ (5)	$ (5)	$ (9)	$ (9)	$ (9)	$ (9)	$ (9)	$ (9)	$ (9)	$ (9)	
Smart Meter Charge @ $0.52	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	
Default Service Support Charge @ 0.388 ¢/kWh	$ -	$ 4	$ 8	$ 12	$ 16	$ 19	$ 23	$ 28	$ 35	$ 8	$ 16	$ 23	$ 31	$ 39	$ 47	$ 57	$ 70	
Solar Photovoltaic Requirements Charge @ 0.008 ¢/k	$ -	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1	$ 1	$ 0	$ 0	$ 0	$ 1	$ 1	$ 1	$ 1	$ 1	
Sub-Total	$ (1)	$ 1	$ 7	$ 13	$ 18	$ 24	$ 30	$ 37	$ 47	$ 3	$ 15	$ 26	$ 37	$ 49	$ 60	$ 75	$ 95	
DSIC @ 5.000 %	$ 1	$ 4	$ 4	$ 4	$ 4	$ 4	$ 4	$ 5	$ 5	$ 7	$ 7	$ 7	$ 8	$ 8	$ 8	$ 8	$ 8	
PTC/HPS Charge																		
All kWh @ $ 0.11603 /kWh	$ -	$ 116	$ 232	$ 348	$ 464	$ 580	$ 696	$ 847	$ 1,044	$ 232	$ 464	$ 696	$ 928	$ 1,160	$ 1,392	$ 1,694	$ 2,089	
Sub Total	$ 20	$ 204	$ 326	$ 448	$ 569	$ 691	$ 813	$ 971	$ 1,178	$ 388	$ 632	$ 875	$ 1,119	$ 1,362	$ 1,606	$ 1,923	$ 2,337	
STAS @ 0.07 %	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1	$ 1	$ 1	$ 0	$ 0	$ 1	$ 1	$ 1	$ 1	$ 1	$ 2	
Total Bill	**$ 20**	**$ 204**	**$ 326**	**$ 448**	**$ 570**	**$ 692**	**$ 814**	**$ 972**	**$ 1,179**	**$ 388**	**$ 632**	**$ 876**	**$ 1,120**	**$ 1,363**	**$ 1,607**	**$ 1,924**	**$ 2,339**	
UNBUNDLED RATES - PROPOSED																		
Distribution Charge @ $23.79	$ 24	$ 24	$ 24	$ 24	$ 24	$ 24	$ 24	$ 24	$ 24	$ 24	$ 24	$ 24	$ 24	$ 24	$ 24	$ 24	$ 24	
All kW @ $7.66/kW	$ -	$ 77	$ 77	$ 77	$ 77	$ 77	$ 77	$ 77	$ 77	$ 153	$ 153	$ 153	$ 153	$ 153	$ 153	$ 153	$ 153	
Sub-Total	$ 24	$ 100	$ 100	$ 100	$ 100	$ 100	$ 100	$ 100	$ 100	$ 177	$ 177	$ 177	$ 177	$ 177	$ 177	$ 177	$ 177	
Riders																		
Phase IV Energy Efficiency Charge @ 0.175 ¢/kWh	$ -	$ 2	$ 4	$ 5	$ 7	$ 9	$ 11	$ 13	$ 16	$ 4	$ 7	$ 11	$ 14	$ 18	$ 21	$ 26	$ 32	
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Default Service Support Charge @ 0.388 ¢/kWh	$ -	$ 4	$ 8	$ 12	$ 16	$ 19	$ 23	$ 28	$ 35	$ 8	$ 16	$ 23	$ 31	$ 39	$ 47	$ 57	$ 70	
Solar Photovoltaic Requirements Charge @ 0.008 ¢/k	$ -	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1	$ 1	$ 0	$ 0	$ 0	$ 1	$ 1	$ 1	$ 1	$ 1	
Sub-Total	$ -	$ 6	$ 11	$ 17	$ 23	$ 29	$ 34	$ 42	$ 51	$ 11	$ 23	$ 34	$ 46	$ 57	$ 69	$ 83	$ 103	
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
PTC/HPS Charge																		
All kWh @ $ 0.11603 /kWh	$ -	$ 116	$ 232	$ 348	$ 464	$ 580	$ 696	$ 847	$ 1,044	$ 232	$ 464	$ 696	$ 928	$ 1,160	$ 1,392	$ 1,694	$ 2,089	
Sub Total	$ 24	$ 222	$ 344	$ 466	$ 587	$ 709	$ 831	$ 989	$ 1,196	$ 420	$ 664	$ 907	$ 1,151	$ 1,394	$ 1,638	$ 1,954	$ 2,368	
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Total Bill	**$ 24**	**$ 222**	**$ 344**	**$ 466**	**$ 587**	**$ 709**	**$ 831**	**$ 989**	**$ 1,196**	**$ 420**	**$ 664**	**$ 907**	**$ 1,151**	**$ 1,394**	**$ 1,638**	**$ 1,954**	**$ 2,368**	
% Increase	**19.67%**	**8.86%**	**5.49%**	**3.96%**	**3.08%**	**2.51%**	**2.12%**	**1.75%**	**1.42%**	**8.31%**	**5.05%**	**3.60%**	**2.79%**	**2.26%**	**1.90%**	**1.56%**	**1.26%**	

Penelec Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE GS-MEDIUM - THREE PHASE
With Demands 25-100 KW
At Average Levels of kWh Use

KW Demand																		
Total kW	250	250	250	250	250	250	250	250	250	400	400	400	400	400	400	400	400	
Hrs Use	0	100	200	300	400	500	600	730	900	100	200	300	400	500	600	730	900	
REACTIVE DEMAND																		
rkVA	80	80	80	80	80	80	80	80	80	128	128	128	128	128	128	128	128	
ENERGY USAGE																		
Monthly Energy Usage	0	25,000	50,000	75,000	100,000	125,000	150,000	182,500	225,000	40,000	80,000	120,000	160,000	200,000	240,000	292,000	360,000	
Total Energy Usage	0	25,000	50,000	75,000	100,000	125,000	150,000	182,500	225,000	40,000	80,000	120,000	160,000	200,000	240,000	292,000	360,000	
Total Proposed Bill	$ 1,981.40	$ 5,024.90	$ 8,068.40	$ 11,111.90	$ 14,155.40	$ 17,198.90	$ 20,242.40	$ 24,198.95	$ 29,372.90	$ 8,011.13	$ 12,880.73	$ 17,750.33	$ 22,619.93	$ 27,489.53	$ 32,359.13	$ 38,689.61	$ 46,967.93	
Total Current Bill	1,610.74	4,658.56	7,706.38	10,754.20	13,802.02	16,849.84	19,897.66	23,859.82	29,041.12	7,430.03	12,306.54	17,183.05	22,059.57	26,936.08	31,812.59	38,152.05	46,442.12	
Increase ($)	$ 370.66	$ 366.34	$ 362.02	$ 357.70	$ 353.38	$ 349.06	$ 344.74	$ 339.13	$ 331.79	$ 581.10	$ 574.18	$ 567.27	$ 560.36	$ 553.45	$ 546.54	$ 537.56	$ 525.81	
Increase (%)	23.01%	7.86%	4.70%	3.33%	2.56%	2.07%	1.73%	1.42%	1.14%	7.82%	4.67%	3.30%	2.54%	2.05%	1.72%	1.41%	1.13%	
Overall Increase (%)	3.74%	3.74%	3.74%	3.74%	3.74%	3.74%	3.74%	3.74%	3.74%	3.74%	3.74%	3.74%	3.74%	3.74%	3.74%	3.74%	3.74%	
UNBUNDLED RATES - CURRENT																		
Distribution																		
Distribution Charge @ $39.38	$ 39	$ 39	$ 39	$ 39	$ 39	$ 39	$ 39	$ 39	$ 39	$ 39	$ 39	$ 39	$ 39	$ 39	$ 39	$ 39	$ 39	
All kW @ $6.30/kW	$ 1,575	$ 1,575	$ 1,575	$ 1,575	$ 1,575	$ 1,575	$ 1,575	$ 1,575	$ 1,575	$ 2,520	$ 2,520	$ 2,520	$ 2,520	$ 2,520	$ 2,520	$ 2,520	$ 2,520	
All rkVA @ $0.20 /rkVA	$ 16	$ 16	$ 16	$ 16	$ 16	$ 16	$ 16	$ 16	$ 16	$ 26	$ 26	$ 26	$ 26	$ 26	$ 26	$ 26	$ 26	
Sub-Total	$ 1,630	$ 1,630	$ 1,630	$ 1,630	$ 1,630	$ 1,630	$ 1,630	$ 1,630	$ 1,630	$ 2,585	$ 2,585	$ 2,585	$ 2,585	$ 2,585	$ 2,585	$ 2,585	$ 2,585	
Riders																		
Phase IV Energy Efficiency Charge @ 0.175 ¢/kWh	$ -	$ 44	$ 88	$ 131	$ 175	$ 219	$ 263	$ 319	$ 394	$ 70	$ 140	$ 210	$ 280	$ 350	$ 420	$ 511	$ 630	
TCJA @ -6.010 %	$ (98)	$ (98)	$ (98)	$ (98)	$ (98)	$ (98)	$ (98)	$ (98)	$ (98)	$ (155)	$ (155)	$ (155)	$ (155)	$ (155)	$ (155)	$ (155)	$ (155)	
Smart Meter Charge @ $0.52	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	
Default Service Support Charge @ 0.388 ¢/kWh	$ -	$ 97	$ 194	$ 291	$ 388	$ 485	$ 582	$ 708	$ 873	$ 155	$ 310	$ 466	$ 621	$ 776	$ 931	$ 1,133	$ 1,397	
Solar Photovoltaic Requirements Charge @ 0.008 ¢/kV	$ -	$ 2	$ 4	$ 6	$ 8	$ 10	$ 12	$ 15	$ 18	$ 3	$ 6	$ 10	$ 13	$ 16	$ 19	$ 23	$ 29	
Sub-Total	$ (97)	$ 45	$ 188	$ 331	$ 474	$ 616	$ 759	$ 945	$ 1,187	$ 74	$ 302	$ 530	$ 759	$ 987	$ 1,216	$ 1,512	$ 1,901	
DSIC @ 5.000 %	$ 77	$ 79	$ 81	$ 83	$ 85	$ 88	$ 90	$ 93	$ 96	$ 125	$ 129	$ 132	$ 136	$ 139	$ 143	$ 147	$ 153	
PTC/HPS Charge																		
All kWh @ $ 0.11603 /kWh	$ -	$ 2,901	$ 5,802	$ 8,702	$ 11,603	$ 14,504	$ 17,405	$ 21,175	$ 26,107	$ 4,641	$ 9,282	$ 13,924	$ 18,565	$ 23,206	$ 27,847	$ 33,881	$ 41,771	
Sub Total	$ 1,609.61	$ 4,655.30	$ 7,700.99	$ 10,746.68	$ 13,792.36	$ 16,838.05	$ 19,883.74	$ 23,843.13	$ 29,020.80	$ 7,424.83	$ 12,297.93	$ 17,171.03	$ 22,044.13	$ 26,917.23	$ 31,790.33	$ 38,125.36	$ 46,409.63	
STAS @ 0.07 %	$ 1.13	$ 3.26	$ 5.39	$ 7.52	$ 9.65	$ 11.79	$ 13.92	$ 16.69	$ 20.31	$ 5.20	$ 8.61	$ 12.02	$ 15.43	$ 18.84	$ 22.25	$ 26.69	$ 32.49	
Total Bill	**$ 1,610.74**	**$ 4,658.56**	**$ 7,706.38**	**$ 10,754.20**	**$ 13,802.02**	**$ 16,849.84**	**$ 19,897.66**	**$ 23,859.82**	**$ 29,041.12**	**$ 7,430.03**	**$ 12,306.54**	**$ 17,183.05**	**$ 22,059.57**	**$ 26,936.08**	**$ 31,812.59**	**$ 38,152.05**	**$ 46,442.12**	
UNBUNDLED RATES - PROPOSED																		
Distribution																		
Distribution Charge @ $47.86	$ 48	$ 48	$ 48	$ 48	$ 48	$ 48	$ 48	$ 48	$ 48	$ 48	$ 48	$ 48	$ 48	$ 48	$ 48	$ 48	$ 48	
All kW @ $7.66/kW	$ 1,914	$ 1,914	$ 1,914	$ 1,914	$ 1,914	$ 1,914	$ 1,914	$ 1,914	$ 1,914	$ 3,062	$ 3,062	$ 3,062	$ 3,062	$ 3,062	$ 3,062	$ 3,062	$ 3,062	
All rkVA @ $0.24 /rkVA	$ 20	$ 20	$ 20	$ 20	$ 20	$ 20	$ 20	$ 20	$ 20	$ 31	$ 31	$ 31	$ 31	$ 31	$ 31	$ 31	$ 31	
Sub-Total	$ 1,981	$ 1,981	$ 1,981	$ 1,981	$ 1,981	$ 1,981	$ 1,981	$ 1,981	$ 1,981	$ 3,142	$ 3,142	$ 3,142	$ 3,142	$ 3,142	$ 3,142	$ 3,142	$ 3,142	
Riders																		
Phase IV Energy Efficiency Charge @ 0.175 ¢/kWh	$ -	$ 44	$ 88	$ 131	$ 175	$ 219	$ 263	$ 319	$ 394	$ 70	$ 140	$ 210	$ 280	$ 350	$ 420	$ 511	$ 630	
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Default Service Support Charge @ 0.388 ¢/kWh	$ -	$ 97	$ 194	$ 291	$ 388	$ 485	$ 582	$ 708	$ 873	$ 155	$ 310	$ 466	$ 621	$ 776	$ 931	$ 1,133	$ 1,397	
Solar Photovoltaic Requirements Charge @ 0.008 ¢/kV	$ -	$ 2	$ 4	$ 6	$ 8	$ 10	$ 12	$ 15	$ 18	$ 3	$ 6	$ 10	$ 13	$ 16	$ 19	$ 23	$ 29	
Sub-Total	$ -	$ 143	$ 286	$ 428	$ 571	$ 714	$ 857	$ 1,042	$ 1,285	$ 228	$ 457	$ 685	$ 914	$ 1,142	$ 1,370	$ 1,667	$ 2,056	
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
PTC/HPS Charge																		
All kWh @ $ 0.11603 /kWh	$ -	$ 2,901	$ 5,802	$ 8,702	$ 11,603	$ 14,504	$ 17,405	$ 21,175	$ 26,107	$ 4,641	$ 9,282	$ 13,924	$ 18,565	$ 23,206	$ 27,847	$ 33,881	$ 41,771	
Sub Total	$ 1,981.40	$ 5,024.90	$ 8,068.40	$ 11,111.90	$ 14,155.40	$ 17,198.90	$ 20,242.40	$ 24,198.95	$ 29,372.90	$ 8,011.13	$ 12,880.73	$ 17,750.33	$ 22,619.93	$ 27,489.53	$ 32,359.13	$ 38,689.61	$ 46,967.93	
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Total Bill	**$ 1,981.40**	**$ 5,024.90**	**$ 8,068.40**	**$ 11,111.90**	**$ 14,155.40**	**$ 17,198.90**	**$ 20,242.40**	**$ 24,198.95**	**$ 29,372.90**	**$ 8,011.13**	**$ 12,880.73**	**$ 17,750.33**	**$ 22,619.93**	**$ 27,489.53**	**$ 32,359.13**	**$ 38,689.61**	**$ 46,967.93**	
% Increase	**23.01%**	**7.86%**	**4.70%**	**3.33%**	**2.56%**	**2.07%**	**1.73%**	**1.42%**	**1.14%**	**7.82%**	**4.67%**	**3.30%**	**2.54%**	**2.05%**	**1.72%**	**1.41%**	**1.13%**	

Penelec Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE GS-MEDIUM - THREE PHASE
With Demands 25-100 KW
At Average Levels of kWh Use

KW Demand																		
Total kW	25	25	25	25	25	50	50	50	50	75	75	75	75	100	100	100	100	
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730	
REACTIVE DEMAND																		
rkVA	8	8	8	8	8	16	16	16	16	24	24	24	24	32	32	32	32	
ENERGY USAGE																		
Monthly Energy Usage	0	2,500	7,500	12,500	18,250	5,000	15,000	25,000	36,500	7,500	22,500	37,500	54,750	10,000	30,000	50,000	73,000	
Total Energy Usage	0	2,500	7,500	12,500	18,250	5,000	15,000	25,000	36,500	7,500	22,500	37,500	54,750	10,000	30,000	50,000	73,000	
Total Proposed Bill	$ 241.21	$ 545.56	$ 1,154.26	$ 1,762.96	$ 2,462.97	$ 1,043.27	$ 2,260.67	$ 3,478.07	$ 4,878.08	$ 1,540.97	$ 3,367.07	$ 5,193.17	$ 7,293.19	$ 2,038.67	$ 4,473.47	$ 6,908.27	$ 9,708.29	
Total Current Bill	196.57	501.35	1,110.91	1,720.48	2,421.48	963.26	2,182.39	3,401.52	4,803.51	1,425.17	3,253.87	5,082.56	7,185.55	1,887.09	4,325.34	6,763.60	9,567.59	
Increase ($)	$ 44.64	$ 44.21	$ 43.35	$ 42.48	$ 41.49	$ 80.00	$ 78.28	$ 76.55	$ 74.56	$ 115.80	$ 113.20	$ 110.61	$ 107.63	$ 151.59	$ 148.13	$ 144.68	$ 140.70	
Increase (%)	22.71%	8.82%	3.90%	2.47%	1.71%	8.31%	3.59%	2.25%	1.55%	8.13%	3.48%	2.18%	1.50%	8.03%	3.42%	2.14%	1.47%	
Overall Increase (%)	3.74%	3.74%	3.74%	3.74%	3.74%	3.74%	3.74%	3.74%	3.74%	3.74%	3.74%	3.74%	3.74%	3.74%	3.74%	3.74%	3.74%	
UNBUNDLED RATES - CURRENT																		
Distribution																		
Distribution Charge @ $39.38	$ 39	$ 39	$ 39	$ 39	$ 39	$ 39	$ 39	$ 39	$ 39	$ 39	$ 39	$ 39	$ 39	$ 39	$ 39	$ 39	$ 39	
All kW @ $6.30/kW	$ 158	$ 158	$ 158	$ 158	$ 158	$ 315	$ 315	$ 315	$ 315	$ 473	$ 473	$ 473	$ 473	$ 630	$ 630	$ 630	$ 630	
All rkVA @ $0.20 /rkVA	$ 2	$ 2	$ 2	$ 2	$ 2	$ 3	$ 3	$ 3	$ 3	$ 5	$ 5	$ 5	$ 5	$ 6	$ 6	$ 6	$ 6	
Sub-Total	$ 198	$ 198	$ 198	$ 198	$ 198	$ 358	$ 358	$ 358	$ 358	$ 517	$ 517	$ 517	$ 517	$ 676	$ 676	$ 676	$ 676	
Riders																		
Phase IV Energy Efficiency Charge @ 0.175 ¢/kWh	$ -	$ 4	$ 13	$ 22	$ 32	$ 9	$ 26	$ 44	$ 64	$ 13	$ 39	$ 66	$ 96	$ 18	$ 53	$ 88	$ 128	
TCJA @ -6.010 %	$ (12)	$ (12)	$ (12)	$ (12)	$ (12)	$ (21)	$ (21)	$ (21)	$ (21)	$ (31)	$ (31)	$ (31)	$ (31)	$ (41)	$ (41)	$ (41)	$ (41)	
Smart Meter Charge @ $0.52	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	
Default Service Support Charge @ 0.388 ¢/kWh	$ -	$ 10	$ 29	$ 49	$ 71	$ 19	$ 58	$ 97	$ 142	$ 29	$ 87	$ 146	$ 212	$ 39	$ 116	$ 194	$ 283	
Solar Photovoltaic Requirements Charge @ 0.008 ¢/kv	$ -	$ 0	$ 1	$ 1	$ 1	$ 0	$ 1	$ 2	$ 3	$ 1	$ 2	$ 3	$ 4	$ 1	$ 2	$ 4	$ 6	
Sub-Total	$ (11)	$ 3	$ 31	$ 60	$ 93	$ 8	$ 65	$ 122	$ 187	$ 12	$ 98	$ 184	$ 282	$ 17	$ 131	$ 245	$ 377	
DSIC @ 5.000 %	$ 9	$ 10	$ 10	$ 10	$ 11	$ 17	$ 18	$ 19	$ 20	$ 25	$ 26	$ 28	$ 29	$ 33	$ 34	$ 36	$ 38	
PTC/HPS Charge																		
All kWh @ $ 0.11603 /kWh	$ -	$ 290	$ 870	$ 1,450	$ 2,118	$ 580	$ 1,740	$ 2,901	$ 4,235	$ 870	$ 2,611	$ 4,351	$ 6,353	$ 1,160	$ 3,481	$ 5,802	$ 8,470	
Sub Total	$ 196.43	$ 501.00	$ 1,110.14	$ 1,719.27	$ 2,419.78	$ 962.59	$ 2,180.86	$ 3,399.14	$ 4,800.15	$ 1,424.18	$ 3,251.59	$ 5,079.00	$ 7,180.53	$ 1,885.77	$ 4,322.32	$ 6,758.87	$ 9,560.90	
STAS @ 0.07 %	$ 0.14	$ 0.35	$ 0.78	$ 1.20	$ 1.69	$ 0.67	$ 1.53	$ 2.38	$ 3.36	$ 1.00	$ 2.28	$ 3.56	$ 5.03	$ 1.32	$ 3.03	$ 4.73	$ 6.69	
Total Bill	**$ 196.57**	**$ 501.35**	**$ 1,110.91**	**$ 1,720.48**	**$ 2,421.48**	**$ 963.26**	**$ 2,182.39**	**$ 3,401.52**	**$ 4,803.51**	**$ 1,425.17**	**$ 3,253.87**	**$ 5,082.56**	**$ 7,185.55**	**$ 1,887.09**	**$ 4,325.34**	**$ 6,763.60**	**$ 9,567.59**	
UNBUNDLED RATES - PROPOSED																		
Distribution																		
Distribution Charge @ $47.86	$ 48	$ 48	$ 48	$ 48	$ 48	$ 48	$ 48	$ 48	$ 48	$ 48	$ 48	$ 48	$ 48	$ 48	$ 48	$ 48	$ 48	
All kW @ $7.66/kW	$ 191	$ 191	$ 191	$ 191	$ 191	$ 383	$ 383	$ 383	$ 383	$ 574	$ 574	$ 574	$ 574	$ 766	$ 766	$ 766	$ 766	
All rkVA @ $0.24 /rkVA	$ 2	$ 2	$ 2	$ 2	$ 2	$ 4	$ 4	$ 4	$ 4	$ 6	$ 6	$ 6	$ 6	$ 8	$ 8	$ 8	$ 8	
Sub-Total	$ 241	$ 241	$ 241	$ 241	$ 241	$ 435	$ 435	$ 435	$ 435	$ 628	$ 628	$ 628	$ 628	$ 821	$ 821	$ 821	$ 821	
Riders																		
Phase IV Energy Efficiency Charge @ 0.175 ¢/kWh	$ -	$ 4	$ 13	$ 22	$ 32	$ 9	$ 26	$ 44	$ 64	$ 13	$ 39	$ 66	$ 96	$ 18	$ 53	$ 88	$ 128	
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Default Service Support Charge @ 0.388 ¢/kWh	$ -	$ 10	$ 29	$ 49	$ 71	$ 19	$ 58	$ 97	$ 142	$ 29	$ 87	$ 146	$ 212	$ 39	$ 116	$ 194	$ 283	
Solar Photovoltaic Requirements Charge @ 0.008 ¢/kv	$ -	$ 0	$ 1	$ 1	$ 1	$ 0	$ 1	$ 2	$ 3	$ 1	$ 2	$ 3	$ 4	$ 1	$ 2	$ 4	$ 6	
Sub-Total	$ -	$ 14	$ 43	$ 71	$ 104	$ 29	$ 86	$ 143	$ 208	$ 43	$ 128	$ 214	$ 313	$ 57	$ 171	$ 286	$ 417	
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
PTC/HPS Charge																		
All kWh @ $ 0.11603 /kWh	$ -	$ 290	$ 870	$ 1,450	$ 2,118	$ 580	$ 1,740	$ 2,901	$ 4,235	$ 870	$ 2,611	$ 4,351	$ 6,353	$ 1,160	$ 3,481	$ 5,802	$ 8,470	
Sub Total	$ 241.21	$ 545.56	$ 1,154.26	$ 1,762.96	$ 2,462.97	$ 1,043.27	$ 2,260.67	$ 3,478.07	$ 4,878.08	$ 1,540.97	$ 3,367.07	$ 5,193.17	$ 7,293.19	$ 2,038.67	$ 4,473.47	$ 6,908.27	$ 9,708.29	
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Total Bill	**$ 241.21**	**$ 545.56**	**$ 1,154.26**	**$ 1,762.96**	**$ 2,462.97**	**$ 1,043.27**	**$ 2,260.67**	**$ 3,478.07**	**$ 4,878.08**	**$ 1,540.97**	**$ 3,367.07**	**$ 5,193.17**	**$ 7,293.19**	**$ 2,038.67**	**$ 4,473.47**	**$ 6,908.27**	**$ 9,708.29**	
% Increase	**22.71%**	**8.82%**	**3.90%**	**2.47%**	**1.71%**	**8.31%**	**3.59%**	**2.25%**	**1.55%**	**8.13%**	**3.48%**	**2.18%**	**1.50%**	**8.03%**	**3.42%**	**2.14%**	**1.47%**	

Penelec Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.		Current			Pro Forma				
		Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue	Revenue Change	Percent Change
	SCHEDULE GS-Large (General Service Large)	*[a]*	*[b]*	*[c]=[a]x[b]*	*[e]=[a]+[d]*	*[f]*	*[g]=[e]x[f]*	*[h]=[g]-[c]*	*[i]=[h]/[c]*
1	Distribution								
2	Customer Charge	5,091	$204.79	$ 1,042,486	5,091	$ 246.77	$ 1,256,181	$ 213,695	20.5%
3	Demand Charge (kW)								
4	All kW	2,403,985	$6.68	16,058,617	2,403,985	$ 8.05	19,350,418	3,291,801	20.5%
5	All rkVa	1,315,141	$0.19	249,877	1,315,141	$ 0.23	301,098	51,221	20.5%
6	Energy Charge (kWh)								
7	All kWh	919,325,959	$ -	-	919,325,959	$ -	-	-	0.0%
8	**Total Base Normalized Distribution Revenues**			**$ 17,350,980**			**$ 20,907,697**	**$ 3,556,717**	20.5%
9	Rider Charges								
10	Smart Meter Technologies Charge (Per Bill)	5,091	$ 9.87	$ 50,243	5,091	$ -	$ -	$ (50,243)	
11	TCJA Voluntary Surcharge		-6.01%	(1,042,794)		0.00%	-	1,042,794	-100.0%
12	STAS		0.07%	46,619		0.00%	-	(46,619)	-100.0%
13	Distribution System Improvement Charge		5.00%	$ 841,895		0.00%	$ -	(841,895)	-100.0%
14	**Total Distribution Including Rider Charges**			**$ 17,246,943**			**$ 20,907,697**	**$ 3,660,754**	21.2%
15	Rider Charges								
16	Default Service Support Charge	1,997,812	$ 2.81200	5,617,847	1,997,812	$ 2.81200	5,617,847	-	0.0%
17	Universal Service Charge			-			-	-	0.0%
18	Solar Photovoltaic Requirements Charge	919,325,959	$ 0.00008	73,546	919,325,959	$ 0.00008	73,546	-	0.0%
19	Phase IV Energy Efficiency and Conservation Charge	1,997,812	$ 0.24000	479,475	1,997,812	$ 0.24000	479,475	-	0.0%
20	PTC/HPS Charge	919,325,959	$ 0.04702	43,226,707	919,325,959	$ 0.04702	43,226,707	-	0.0%
21	**Total Energy and Revenue**	919,325,959		**$ 66,644,517**	919,325,959		**$ 70,305,272**	**$ 3,660,754**	5.5%
22	Avg rate per kWh			$ 0.07249			$ 0.07647		
23	Proposed Increase						$ 3,660,754		
24	Percent Increase						5.49%		

Penelec Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE GS - LARGE
With Demands of 500 - 1,000 KW
At Average Levels of kWh Use

KW Demand																		
Total kW	500	500	500	500	500	500	750	750	750	750	750	750	1,000	1,000	1,000	1,000	1,000	
Hrs Use	0	200	300	400	500	730	200	300	400	500	730	900	200	300	400	500	730	
REACTIVE DEMAND																		
rkVA	274	274	274	274	274	274	410	410	410	410	410	410	547	547	547	547	547	
ENERGY USAGE																		
Monthly Energy Usage	0	100,000	150,000	200,000	250,000	365,000	150,000	225,000	300,000	375,000	547,500	675,000	200,000	300,000	400,000	500,000	730,000	
Total Energy Usage	0	100,000	150,000	200,000	250,000	365,000	150,000	225,000	300,000	375,000	547,500	675,000	200,000	300,000	400,000	500,000	730,000	
Total Proposed Bill	$ 5,860.05	$ 10,570.05	$ 12,925.05	$ 15,280.05	$ 17,635.05	$ 23,051.55	$ 15,731.69	$ 19,264.19	$ 22,796.69	$ 26,329.19	$ 34,453.94	$ 40,459.19	$ 20,893.33	$ 25,603.33	$ 30,313.33	$ 35,023.33	$ 45,856.33	
Total Current Bill	5,095.55	9,808.85	12,165.50	14,522.15	16,878.80	22,299.09	14,606.97	18,141.94	21,676.91	25,211.89	33,342.32	39,351.78	19,405.08	24,118.38	28,831.68	33,544.97	44,385.56	
Increase ($)	$ 764.50	$ 761.20	$ 759.55	$ 757.90	$ 756.25	$ 752.46	$ 1,124.72	$ 1,122.25	$ 1,119.78	$ 1,117.30	$ 1,111.62	$ 1,107.41	$ 1,488.25	$ 1,484.95	$ 1,481.65	$ 1,478.36	$ 1,470.77	
Increase (%)	15.00%	7.76%	6.24%	5.22%	4.48%	3.37%	7.70%	6.19%	5.17%	4.43%	3.33%	2.81%	7.67%	6.16%	5.14%	4.41%	3.31%	
Overall Increase (%)	5.49%	5.49%	5.49%	5.49%	5.49%	5.49%	5.49%	5.49%	5.49%	5.49%	5.49%	5.49%	5.49%	5.49%	5.49%	5.49%	5.49%	
UNBUNDLED RATES - CURRENT																		
Distribution																		
Distribution Charge @ $204.79	$ 205	$ 205	$ 205	$ 205	$ 205	$ 205	$ 205	$ 205	$ 205	$ 205	$ 205	$ 205	$ 205	$ 205	$ 205	$ 205	$ 205	
All kW @ $6.68/kW	$ 3,340	$ 3,340	$ 3,340	$ 3,340	$ 3,340	$ 3,340	$ 5,010	$ 5,010	$ 5,010	$ 5,010	$ 5,010	$ 5,010	$ 6,680	$ 6,680	$ 6,680	$ 6,680	$ 6,680	
All rkVA @$ 0.19 /rkVA	$ 52	$ 52	$ 52	$ 52	$ 52	$ 52	$ 78	$ 78	$ 78	$ 78	$ 78	$ 78	$ 104	$ 104	$ 104	$ 104	$ 104	
Sub-Total	$ 3,597	$ 3,597	$ 3,597	$ 3,597	$ 3,597	$ 3,597	$ 5,293	$ 5,293	$ 5,293	$ 5,293	$ 5,293	$ 5,293	$ 6,989	$ 6,989	$ 6,989	$ 6,989	$ 6,989	
Riders																		
Phase IV Energy Efficiency Charge @ $ 0.24 /kW PLC	$ 120	$ 120	$ 120	$ 120	$ 120	$ 120	$ 180	$ 180	$ 180	$ 180	$ 180	$ 180	$ 240	$ 240	$ 240	$ 240	$ 240	
TCJA @ -6.010 %	$ (216)	$ (216)	$ (216)	$ (216)	$ (216)	$ (216)	$ (318)	$ (318)	$ (318)	$ (318)	$ (318)	$ (318)	$ (420)	$ (420)	$ (420)	$ (420)	$ (420)	
Smart Meter Charge @ $9.87	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	
Default Service Support Charge @$ 2.812 /kW NSPL	$ 1,406	$ 1,406	$ 1,406	$ 1,406	$ 1,406	$ 1,406	$ 2,109	$ 2,109	$ 2,109	$ 2,109	$ 2,109	$ 2,109	$ 2,812	$ 2,812	$ 2,812	$ 2,812	$ 2,812	
Solar Photovoltaic Requirements Charge @ 0.008 ¢/kv	$ -	$ 8	$ 12	$ 16	$ 20	$ 29	$ 12	$ 18	$ 24	$ 30	$ 44	$ 54	$ 16	$ 24	$ 32	$ 40	$ 58	
Sub-Total	$ 1,320	$ 1,328	$ 1,332	$ 1,336	$ 1,340	$ 1,349	$ 1,993	$ 1,999	$ 2,005	$ 2,011	$ 2,025	$ 2,035	$ 2,658	$ 2,666	$ 2,674	$ 2,682	$ 2,700	
DSIC @ 5.000 %	$ 176	$ 176	$ 176	$ 176	$ 176	$ 176	$ 258	$ 258	$ 258	$ 258	$ 258	$ 258	$ 341	$ 341	$ 341	$ 341	$ 341	
PTC/HPS Charge																		
All kWh @ $ 0.04702 /kWh	$ -	$ 4,702	$ 7,053	$ 9,404	$ 11,755	$ 17,162	$ 7,053	$ 10,580	$ 14,106	$ 17,633	$ 25,743	$ 31,739	$ 9,404	$ 14,106	$ 18,808	$ 23,510	$ 34,325	
Sub Total	$ 5,091.99	$ 9,801.99	$ 12,156.99	$ 14,511.99	$ 16,866.99	$ 22,283.49	$ 14,596.75	$ 18,129.25	$ 21,661.75	$ 25,194.25	$ 33,319.00	$ 39,324.25	$ 19,391.51	$ 24,101.51	$ 28,811.51	$ 33,521.51	$ 44,354.51	
STAS @ 0.07 %	$ 3.56	$ 6.86	$ 8.51	$ 10.16	$ 11.81	$ 15.60	$ 10.22	$ 12.69	$ 15.16	$ 17.64	$ 23.32	$ 27.53	$ 13.57	$ 16.87	$ 20.17	$ 23.47	$ 31.05	
Total Bill	**$ 5,095.55**	**$ 9,808.85**	**$ 12,165.50**	**$ 14,522.15**	**$ 16,878.80**	**$ 22,299.09**	**$ 14,606.97**	**$ 18,141.94**	**$ 21,676.91**	**$ 25,211.89**	**$ 33,342.32**	**$ 39,351.78**	**$ 19,405.08**	**$ 24,118.38**	**$ 28,831.68**	**$ 33,544.97**	**$ 44,385.56**	
UNBUNDLED RATES - PROPOSED																		
Distribution																		
Distribution Charge @ $246.77	$ 247	$ 247	$ 247	$ 247	$ 247	$ 247	$ 247	$ 247	$ 247	$ 247	$ 247	$ 247	$ 247	$ 247	$ 247	$ 247	$ 247	
All kW @ $8.05/kW	$ 4,025	$ 4,025	$ 4,025	$ 4,025	$ 4,025	$ 4,025	$ 6,037	$ 6,037	$ 6,037	$ 6,037	$ 6,037	$ 6,037	$ 8,049	$ 8,049	$ 8,049	$ 8,049	$ 8,049	
All rkVA @$ 0.23 /rkVA	$ 63	$ 63	$ 63	$ 63	$ 63	$ 63	$ 94	$ 94	$ 94	$ 94	$ 94	$ 94	$ 125	$ 125	$ 125	$ 125	$ 125	
Sub-Total	$ 4,334	$ 4,334	$ 4,334	$ 4,334	$ 4,334	$ 4,334	$ 6,378	$ 6,378	$ 6,378	$ 6,378	$ 6,378	$ 6,378	$ 8,421	$ 8,421	$ 8,421	$ 8,421	$ 8,421	
Riders																		
Phase IV Energy Efficiency Charge @ $ 0.24 /kW PLC	$ 120	$ 120	$ 120	$ 120	$ 120	$ 120	$ 180	$ 180	$ 180	$ 180	$ 180	$ 180	$ 240	$ 240	$ 240	$ 240	$ 240	
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Default Service Support Charge @$ 2.812 /kW NSPL	$ 1,406	$ 1,406	$ 1,406	$ 1,406	$ 1,406	$ 1,406	$ 2,109	$ 2,109	$ 2,109	$ 2,109	$ 2,109	$ 2,109	$ 2,812	$ 2,812	$ 2,812	$ 2,812	$ 2,812	
Solar Photovoltaic Requirements Charge @ 0.008 ¢/kv	$ -	$ 8	$ 12	$ 16	$ 20	$ 29	$ 12	$ 18	$ 24	$ 30	$ 44	$ 54	$ 16	$ 24	$ 32	$ 40	$ 58	
Sub-Total	$ 1,526	$ 1,534	$ 1,538	$ 1,542	$ 1,546	$ 1,555	$ 2,301	$ 2,307	$ 2,313	$ 2,319	$ 2,333	$ 2,343	$ 3,068	$ 3,076	$ 3,084	$ 3,092	$ 3,110	
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
PTC/HPS Charge																		
All kWh @ $ 0.04702 /kWh	$ -	$ 4,702	$ 7,053	$ 9,404	$ 11,755	$ 17,162	$ 7,053	$ 10,580	$ 14,106	$ 17,633	$ 25,743	$ 31,739	$ 9,404	$ 14,106	$ 18,808	$ 23,510	$ 34,325	
Sub Total	$ 5,860.05	$ 10,570.05	$ 12,925.05	$ 15,280.05	$ 17,635.05	$ 23,051.55	$ 15,731.69	$ 19,264.19	$ 22,796.69	$ 26,329.19	$ 34,453.94	$ 40,459.19	$ 20,893.33	$ 25,603.33	$ 30,313.33	$ 35,023.33	$ 45,856.33	
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Total Bill	**$ 5,860.05**	**$ 10,570.05**	**$ 12,925.05**	**$ 15,280.05**	**$ 17,635.05**	**$ 23,051.55**	**$ 15,731.69**	**$ 19,264.19**	**$ 22,796.69**	**$ 26,329.19**	**$ 34,453.94**	**$ 40,459.19**	**$ 20,893.33**	**$ 25,603.33**	**$ 30,313.33**	**$ 35,023.33**	**$ 45,856.33**	
% Increase	**15.00%**	**7.76%**	**6.24%**	**5.22%**	**4.48%**	**3.37%**	**7.70%**	**6.19%**	**5.17%**	**4.43%**	**3.33%**	**2.81%**	**7.67%**	**6.16%**	**5.14%**	**4.41%**	**3.31%**	

Penelec Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE GS - LARGE
With Demands of 1,500 - 3,000 KW
At Average Levels of kWh Use

KW Demand																		
Total kW	1,500	1,500	1,500	1,500	1,500	2,000	2,000	2,000	2,000	2,500	2,500	2,500	2,500	3,000	3,000	3,000	3,000	
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730	
REACTIVE DEMAND																		
rkVA	821	821	821	821	821	1,094	1,094	1,094	1,094	1,368	1,368	1,368	1,368	1,641	1,641	1,641	1,641	
ENERGY USAGE																		
Monthly Energy Usage	0	150,000	450,000	750,000	1,095,000	200,000	600,000	1,000,000	1,460,000	250,000	750,000	1,250,000	1,825,000	300,000	900,000	1,500,000	2,190,000	
Total Energy Usage	0	150,000	450,000	750,000	1,095,000	200,000	600,000	1,000,000	1,460,000	250,000	750,000	1,250,000	1,825,000	300,000	900,000	1,500,000	2,190,000	
Total Proposed Bill	$ 17,086.61	$ 24,151.61	$ 38,281.61	$ 52,411.61	$ 68,661.11	$ 32,119.89	$ 50,959.89	$ 69,799.89	$ 91,465.89	$ 40,088.17	$ 63,638.17	$ 87,188.17	$ 114,270.67	$ 48,056.45	$ 76,316.45	$ 104,576.45	$ 137,075.45	
Total Current Bill	14,861.42	21,931.37	36,071.26	50,211.15	66,472.03	29,170.95	48,024.14	66,877.33	88,558.50	36,410.54	59,977.02	83,543.51	110,644.97	43,650.12	71,929.90	100,209.69	132,731.43	
Increase ($)	$ 2,225.19	$ 2,220.24	$ 2,210.35	$ 2,200.46	$ 2,189.08	$ 2,948.94	$ 2,935.75	$ 2,922.56	$ 2,907.39	$ 3,677.63	$ 3,661.15	$ 3,644.66	$ 3,625.70	$ 4,406.33	$ 4,386.55	$ 4,366.76	$ 4,344.02	
Increase (%)	14.97%	10.12%	6.13%	4.38%	3.29%	10.11%	6.11%	4.37%	3.28%	10.10%	6.10%	4.36%	3.28%	10.09%	6.10%	4.36%	3.27%	
Overall Increase (%)	5.49%	5.49%	5.49%	5.49%	5.49%	5.49%	5.49%	5.49%	5.49%	5.49%	5.49%	5.49%	5.49%	5.49%	5.49%	5.49%	5.49%	
UNBUNDLED RATES - CURRENT																		
Distribution																		
Distribution Charge @ $204.79	$ 205	$ 205	$ 205	$ 205	$ 205	$ 205	$ 205	$ 205	$ 205	$ 205	$ 205	$ 205	$ 205	$ 205	$ 205	$ 205	$ 205	
All kW @ $6.68/kW	$ 10,020	$ 10,020	$ 10,020	$ 10,020	$ 10,020	$ 13,360	$ 13,360	$ 13,360	$ 13,360	$ 16,700	$ 16,700	$ 16,700	$ 16,700	$ 20,040	$ 20,040	$ 20,040	$ 20,040	
All rkVA @$ 0.19 /rkVA	$ 156	$ 156	$ 156	$ 156	$ 156	$ 208	$ 208	$ 208	$ 208	$ 260	$ 260	$ 260	$ 260	$ 312	$ 312	$ 312	$ 312	
Sub-Total	$ 10,381	$ 10,381	$ 10,381	$ 10,381	$ 10,381	$ 13,773	$ 13,773	$ 13,773	$ 13,773	$ 17,165	$ 17,165	$ 17,165	$ 17,165	$ 20,557	$ 20,557	$ 20,557	$ 20,557	
Riders																		
Phase IV Energy Efficiency Charge @ $ 0.24 /kW PLC	$ 360	$ 360	$ 360	$ 360	$ 360	$ 480	$ 480	$ 480	$ 480	$ 600	$ 600	$ 600	$ 600	$ 720	$ 720	$ 720	$ 720	
TCJA @ -6.010 %	$ (624)	$ (624)	$ (624)	$ (624)	$ (624)	$ (828)	$ (828)	$ (828)	$ (828)	$ (1,032)	$ (1,032)	$ (1,032)	$ (1,032)	$ (1,235)	$ (1,235)	$ (1,235)	$ (1,235)	
Smart Meter Charge @ $9.87	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	
Default Service Support Charge @$ 2.812 /kW NSPL	$ 4,218	$ 4,218	$ 4,218	$ 4,218	$ 4,218	$ 5,624	$ 5,624	$ 5,624	$ 5,624	$ 7,030	$ 7,030	$ 7,030	$ 7,030	$ 8,436	$ 8,436	$ 8,436	$ 8,436	
Solar Photovoltaic Requirements Charge @ 0.008 ¢/kv	$ -	$ 12	$ 36	$ 60	$ 88	$ 16	$ 48	$ 80	$ 117	$ 20	$ 60	$ 100	$ 146	$ 24	$ 72	$ 120	$ 175	
Sub-Total	$ 3,964	$ 3,976	$ 4,000	$ 4,024	$ 4,052	$ 5,302	$ 5,334	$ 5,366	$ 5,403	$ 6,628	$ 6,668	$ 6,708	$ 6,754	$ 7,954	$ 8,002	$ 8,050	$ 8,106	
DSIC @ 5.000 %	$ 506	$ 506	$ 506	$ 506	$ 506	$ 672	$ 672	$ 672	$ 672	$ 837	$ 837	$ 837	$ 837	$ 1,003	$ 1,003	$ 1,003	$ 1,003	
PTC/HPS Charge																		
All kWh @ $ 0.04702 /kWh	$ -	$ 7,053	$ 21,159	$ 35,265	$ 51,487	$ 9,404	$ 28,212	$ 47,020	$ 68,649	$ 11,755	$ 35,265	$ 58,775	$ 85,812	$ 14,106	$ 42,318	$ 70,530	$ 102,974	
Sub Total	$ 14,851.03	$ 21,916.03	$ 36,046.03	$ 50,176.03	$ 66,425.53	$ 29,150.55	$ 47,990.55	$ 66,830.55	$ 88,496.55	$ 36,385.07	$ 59,935.07	$ 83,485.07	$ 110,567.57	$ 43,619.59	$ 71,879.59	$ 100,139.59	$ 132,638.59	
STAS @ 0.07 %	$ 10.40	$ 15.34	$ 25.23	$ 35.12	$ 46.50	$ 20.41	$ 33.59	$ 46.78	$ 61.95	$ 25.47	$ 41.95	$ 58.44	$ 77.40	$ 30.53	$ 50.32	$ 70.10	$ 92.85	
Total Bill	**$ 14,861.42**	**$ 21,931.37**	**$ 36,071.26**	**$ 50,211.15**	**$ 66,472.03**	**$ 29,170.95**	**$ 48,024.14**	**$ 66,877.33**	**$ 88,558.50**	**$ 36,410.54**	**$ 59,977.02**	**$ 83,543.51**	**$ 110,644.97**	**$ 43,650.12**	**$ 71,929.90**	**$ 100,209.69**	**$ 132,731.43**	
UNBUNDLED RATES - PROPOSED																		
Distribution																		
Distribution Charge @ $246.77	$ 247	$ 247	$ 247	$ 247	$ 247	$ 247	$ 247	$ 247	$ 247	$ 247	$ 247	$ 247	$ 247	$ 247	$ 247	$ 247	$ 247	
All kW @ $8.05/kW	$ 12,074	$ 12,074	$ 12,074	$ 12,074	$ 12,074	$ 16,099	$ 16,099	$ 16,099	$ 16,099	$ 20,123	$ 20,123	$ 20,123	$ 20,123	$ 24,148	$ 24,148	$ 24,148	$ 24,148	
All rkVA @$ 0.23 /rkVA	$ 188	$ 188	$ 188	$ 188	$ 188	$ 250	$ 250	$ 250	$ 250	$ 313	$ 313	$ 313	$ 313	$ 376	$ 376	$ 376	$ 376	
Sub-Total	$ 12,509	$ 12,509	$ 12,509	$ 12,509	$ 12,509	$ 16,596	$ 16,596	$ 16,596	$ 16,596	$ 20,683	$ 20,683	$ 20,683	$ 20,683	$ 24,770	$ 24,770	$ 24,770	$ 24,770	
Riders																		
Phase IV Energy Efficiency Charge @ $ 0.24 /kW PLC	$ 360	$ 360	$ 360	$ 360	$ 360	$ 480	$ 480	$ 480	$ 480	$ 600	$ 600	$ 600	$ 600	$ 720	$ 720	$ 720	$ 720	
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Default Service Support Charge @$ 2.812 /kW NSPL	$ 4,218	$ 4,218	$ 4,218	$ 4,218	$ 4,218	$ 5,624	$ 5,624	$ 5,624	$ 5,624	$ 7,030	$ 7,030	$ 7,030	$ 7,030	$ 8,436	$ 8,436	$ 8,436	$ 8,436	
Solar Photovoltaic Requirements Charge @ 0.008 ¢/kv	$ -	$ 12	$ 36	$ 60	$ 88	$ 16	$ 48	$ 80	$ 117	$ 20	$ 60	$ 100	$ 146	$ 24	$ 72	$ 120	$ 175	
Sub-Total	$ 4,578	$ 4,590	$ 4,614	$ 4,638	$ 4,666	$ 6,120	$ 6,152	$ 6,184	$ 6,221	$ 7,650	$ 7,690	$ 7,730	$ 7,776	$ 9,180	$ 9,228	$ 9,276	$ 9,331	
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
PTC/HPS Charge																		
All kWh @ $ 0.04702 /kWh	$ -	$ 7,053	$ 21,159	$ 35,265	$ 51,487	$ 9,404	$ 28,212	$ 47,020	$ 68,649	$ 11,755	$ 35,265	$ 58,775	$ 85,812	$ 14,106	$ 42,318	$ 70,530	$ 102,974	
Sub Total	$ 17,086.61	$ 24,151.61	$ 38,281.61	$ 52,411.61	$ 68,661.11	$ 32,119.89	$ 50,959.89	$ 69,799.89	$ 91,465.89	$ 40,088.17	$ 63,638.17	$ 87,188.17	$ 114,270.67	$ 48,056.45	$ 76,316.45	$ 104,576.45	$ 137,075.45	
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Total Bill	**$ 17,086.61**	**$ 24,151.61**	**$ 38,281.61**	**$ 52,411.61**	**$ 68,661.11**	**$ 32,119.89**	**$ 50,959.89**	**$ 69,799.89**	**$ 91,465.89**	**$ 40,088.17**	**$ 63,638.17**	**$ 87,188.17**	**$ 114,270.67**	**$ 48,056.45**	**$ 76,316.45**	**$ 104,576.45**	**$ 137,075.45**	
% Increase	**14.97%**	**10.12%**	**6.13%**	**4.38%**	**3.29%**	**10.11%**	**6.11%**	**4.37%**	**3.28%**	**10.10%**	**6.10%**	**4.36%**	**3.28%**	**10.09%**	**6.10%**	**4.36%**	**3.27%**	

Penelec Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.		Current			Pro Forma			Revenue Change	Percent Change
		Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue		
	SCHEDULE GP (General Primary Service)	*[a]*	*[b]*	*[c]=[a]x[b]*	*[e]=[a]+[d]*	*[f]*	*[g]=[e]x[f]*	*[h]=[g]-[c]*	*[i]=[h]/[c]*
1	Distribution								
2	Customer Charge	5,406	$996.52	$ 5,387,152	5,406	$ 1,239.04	$ 6,698,219	$1,311,067	24.3%
3	Demand Charge (kW)								
4	All kW	3,975,322	$3.46	13,754,615	3,975,322	$ 4.30	17,102,063	$3,347,448	24.3%
5	All rkVa	1,048,311	$0.19	199,179	1,048,311	$ 0.24	247,653	$48,474	24.3%
6	Backup Demand kW						-	$0	0.0%
7	Energy Charge (kWh)								
8	All kWh	1,495,018,951	$ -	-	1,495,018,951	$ -	-	$0	0.0%
9	**Total Base Normalized Distribution Revenues**			**$ 19,340,946**			**$ 24,047,935**	$4,706,989	24.3%
10	Rider Charges								
11	Smart Meter Technologies Charge (Per Bill)	5,406	$ 9.87	$ 53,357	5,406	$ -	$ -	($53,357)	
12	TCJA Voluntary Surcharge		-6.01%	(1,162,391)		0.00%	-	1,162,391	-100.0%
13	STAS		0.07%	68,930		0.00%	-	(68,930)	-100.0%
14	Distribution System Improvement Charge		5.00%	$ 946,503		0.00%	$ -	($946,503)	-100.0%
15	**Total Distribution Including Rider Charges**			**$ 19,247,346**			**$ 24,047,935**	$4,800,589	24.9%
16	Rider Charges								
17	Default Service Support Charge	2,908,964	$ 2.81200	8,180,006	2,908,964	$ 2.81200	8,180,006	-	0.0%
18	Universal Service Charge			-			-	-	0.0%
19	Solar Photovoltaic Requirements Charge	1,495,018,951	$ 0.00008	119,602	1,495,018,951	$ 0.00008	119,602	-	0.0%
20	Phase IV Energy Efficiency and Conservation Charge	2,908,964	$ 0.24000	698,151	2,908,964	$ 0.24000	698,151	-	0.0%
21	PTC/HPS Charge	1,495,018,951	$ 0.04702	70,295,791	1,495,018,951	$ 0.04702	70,295,791	-	0.0%
22	**Total Energy and Revenue**	1,495,018,951		**$ 98,540,896**	1,495,018,951		**$ 103,341,485**	**$ 4,800,589**	4.9%
23	Avg rate per kWh			$ 0.06591			$ 0.06912		
24	Proposed Increase						$ 4,800,589		
25	Percent Increase						4.87%		

Penelec Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE GP
With Demands of 25 - 150 KW
At Average Levels of kWh Use

KW Demand																		
Total kW	25	25	25	25	25	50	50	50	50	100	100	100	100	150	150	150	150
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730
REACTIVE DEMAND																	
rkVA	7	7	7	7	7	13	13	13	13	26	26	26	26	40	40	40	40
ENERGY USAGE																	
Monthly Energy Usage	0	2,500	7,500	12,500	18,250	5,000	15,000	25,000	36,500	10,000	30,000	50,000	73,000	15,000	45,000	75,000	109,500
Total Energy Usage	0	2,500	7,500	12,500	18,250	5,000	15,000	25,000	36,500	10,000	30,000	50,000	73,000	15,000	45,000	75,000	109,500
Total Proposed Bill	$ 1,424.45	$ 1,542.20	$ 1,777.70	$ 2,013.20	$ 2,284.03	$ 1,845.36	$ 2,316.36	$ 2,787.36	$ 3,329.01	$ 2,451.68	$ 3,393.68	$ 4,335.68	$ 5,418.98	$ 3,058.00	$ 4,471.00	$ 5,884.00	$ 7,508.95
Total Current Bill	1,157.84	1,275.67	1,511.33	1,747.00	2,018.01	1,556.82	2,028.15	2,499.48	3,041.51	2,119.12	3,061.78	4,004.44	5,088.49	2,681.42	4,095.40	5,509.39	7,135.48
Increase ($)	$ 266.61	$ 266.53	$ 266.37	$ 266.20	$ 266.01	$ 288.54	$ 288.21	$ 287.88	$ 287.50	$ 332.56	$ 331.90	$ 331.24	$ 330.48	$ 376.58	$ 375.59	$ 374.60	$ 373.46
Increase (%)	23.03%	20.89%	17.62%	15.24%	13.18%	18.53%	14.21%	11.52%	9.45%	15.69%	10.84%	8.27%	6.49%	14.04%	9.17%	6.80%	5.23%
Overall Increase (%)	4.87%	4.87%	4.87%	4.87%	4.87%	4.87%	4.87%	4.87%	4.87%	4.87%	4.87%	4.87%	4.87%	4.87%	4.87%	4.87%	4.87%
UNBUNDLED RATES - CURRENT																	
Distribution																	
Distribution Charge @ $996.52	$ 997	$ 997	$ 997	$ 997	$ 997	$ 997	$ 997	$ 997	$ 997	$ 997	$ 997	$ 997	$ 997	$ 997	$ 997	$ 997	$ 997
All kW @ $3.46/kW	$ 87	$ 87	$ 87	$ 87	$ 87	$ 173	$ 173	$ 173	$ 173	$ 346	$ 346	$ 346	$ 346	$ 519	$ 519	$ 519	$ 519
All rkVA @$ 0.19 /rkVA	$ 1	$ 1	$ 1	$ 1	$ 1	$ 3	$ 3	$ 3	$ 3	$ 5	$ 5	$ 5	$ 5	$ 8	$ 8	$ 8	$ 8
Sub-Total	$ 1,084	$ 1,084	$ 1,084	$ 1,084	$ 1,084	$ 1,172	$ 1,172	$ 1,172	$ 1,172	$ 1,348	$ 1,348	$ 1,348	$ 1,348	$ 1,523	$ 1,523	$ 1,523	$ 1,523
Riders																	
Phase IV Energy Efficiency Charge @ $ 0.24 /kW PLC	$ 6	$ 6	$ 6	$ 6	$ 6	$ 12	$ 12	$ 12	$ 12	$ 24	$ 24	$ 24	$ 24	$ 36	$ 36	$ 36	$ 36
TCJA @ -6.010 %	$ (65)	$ (65)	$ (65)	$ (65)	$ (65)	$ (70)	$ (70)	$ (70)	$ (70)	$ (81)	$ (81)	$ (81)	$ (81)	$ (92)	$ (92)	$ (92)	$ (92)
Smart Meter Charge @ $9.87	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10
Default Service Support Charge @$ 2.812 /kW NSPL	$ 70	$ 70	$ 70	$ 70	$ 70	$ 141	$ 141	$ 141	$ 141	$ 281	$ 281	$ 281	$ 281	$ 422	$ 422	$ 422	$ 422
Solar Photovoltaic Requirements Charge @ 0.008 ¢/kv	$ -	$ 0	$ 1	$ 1	$ 1	$ 0	$ 1	$ 2	$ 3	$ 1	$ 2	$ 4	$ 6	$ 1	$ 4	$ 6	$ 9
Sub-Total	$ 21	$ 21	$ 22	$ 22	$ 22	$ 92	$ 93	$ 94	$ 95	$ 235	$ 236	$ 238	$ 240	$ 377	$ 380	$ 382	$ 385
DSIC @ 5.000 %	$ 52	$ 52	$ 52	$ 52	$ 52	$ 56	$ 56	$ 56	$ 56	$ 65	$ 65	$ 65	$ 65	$ 74	$ 74	$ 74	$ 74
PTC/HPS Charge																	
All kWh @ $ 0.04702 /kWh	$ -	$ 118	$ 353	$ 588	$ 858	$ 235	$ 705	$ 1,176	$ 1,716	$ 470	$ 1,411	$ 2,351	$ 3,432	$ 705	$ 2,116	$ 3,527	$ 5,149
Sub Total	$ 1,157.03	$ 1,274.78	$ 1,510.28	$ 1,745.78	$ 2,016.60	$ 1,555.73	$ 2,026.73	$ 2,497.73	$ 3,039.38	$ 2,117.63	$ 3,059.63	$ 4,001.63	$ 5,084.93	$ 2,679.54	$ 4,092.54	$ 5,505.54	$ 7,130.49
STAS @ 0.07 %	$ 0.81	$ 0.89	$ 1.06	$ 1.22	$ 1.41	$ 1.09	$ 1.42	$ 1.75	$ 2.13	$ 1.48	$ 2.14	$ 2.80	$ 3.56	$ 1.88	$ 2.86	$ 3.85	$ 4.99
Total Bill	**$ 1,157.84**	**$ 1,275.67**	**$ 1,511.33**	**$ 1,747.00**	**$ 2,018.01**	**$ 1,556.82**	**$ 2,028.15**	**$ 2,499.48**	**$ 3,041.51**	**$ 2,119.12**	**$ 3,061.78**	**$ 4,004.44**	**$ 5,088.49**	**$ 2,681.42**	**$ 4,095.40**	**$ 5,509.39**	**$ 7,135.48**
UNBUNDLED RATES - PROPOSED																	
Distribution																	
Distribution Charge @ $1,239.04	$ 1,239	$ 1,239	$ 1,239	$ 1,239	$ 1,239	$ 1,239	$ 1,239	$ 1,239	$ 1,239	$ 1,239	$ 1,239	$ 1,239	$ 1,239	$ 1,239	$ 1,239	$ 1,239	$ 1,239
All kW @ $4.30/kW	$ 108	$ 108	$ 108	$ 108	$ 108	$ 215	$ 215	$ 215	$ 215	$ 430	$ 430	$ 430	$ 430	$ 645	$ 645	$ 645	$ 645
All rkVA @$ 0.24 /rkVA	$ 2	$ 2	$ 2	$ 2	$ 2	$ 3	$ 3	$ 3	$ 3	$ 6	$ 6	$ 6	$ 6	$ 9	$ 9	$ 9	$ 9
Sub-Total	$ 1,348	$ 1,348	$ 1,348	$ 1,348	$ 1,348	$ 1,457	$ 1,457	$ 1,457	$ 1,457	$ 1,675	$ 1,675	$ 1,675	$ 1,675	$ 1,894	$ 1,894	$ 1,894	$ 1,894
Riders																	
Phase IV Energy Efficiency Charge @ $ 0.24 /kW PLC	$ 6	$ 6	$ 6	$ 6	$ 6	$ 12	$ 12	$ 12	$ 12	$ 24	$ 24	$ 24	$ 24	$ 36	$ 36	$ 36	$ 36
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Default Service Support Charge @$ 2.812 /kW NSPL	$ 70	$ 70	$ 70	$ 70	$ 70	$ 141	$ 141	$ 141	$ 141	$ 281	$ 281	$ 281	$ 281	$ 422	$ 422	$ 422	$ 422
Solar Photovoltaic Requirements Charge @ 0.008 ¢/kv	$ -	$ 0	$ 1	$ 1	$ 1	$ 0	$ 1	$ 2	$ 3	$ 1	$ 2	$ 4	$ 6	$ 1	$ 4	$ 6	$ 9
Sub-Total	$ 76	$ 77	$ 77	$ 77	$ 78	$ 153	$ 154	$ 155	$ 156	$ 306	$ 308	$ 309	$ 311	$ 459	$ 461	$ 464	$ 467
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
PTC/HPS Charge																	
All kWh @ $ 0.04702 /kWh	$ -	$ 118	$ 353	$ 588	$ 858	$ 235	$ 705	$ 1,176	$ 1,716	$ 470	$ 1,411	$ 2,351	$ 3,432	$ 705	$ 2,116	$ 3,527	$ 5,149
Sub Total	$ 1,424.45	$ 1,542.20	$ 1,777.70	$ 2,013.20	$ 2,284.03	$ 1,845.36	$ 2,316.36	$ 2,787.36	$ 3,329.01	$ 2,451.68	$ 3,393.68	$ 4,335.68	$ 5,418.98	$ 3,058.00	$ 4,471.00	$ 5,884.00	$ 7,508.95
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Bill	**$ 1,424.45**	**$ 1,542.20**	**$ 1,777.70**	**$ 2,013.20**	**$ 2,284.03**	**$ 1,845.36**	**$ 2,316.36**	**$ 2,787.36**	**$ 3,329.01**	**$ 2,451.68**	**$ 3,393.68**	**$ 4,335.68**	**$ 5,418.98**	**$ 3,058.00**	**$ 4,471.00**	**$ 5,884.00**	**$ 7,508.95**
% Increase	**23.03%**	**20.89%**	**17.62%**	**15.24%**	**13.18%**	**18.53%**	**14.21%**	**11.52%**	**9.45%**	**15.69%**	**10.84%**	**8.27%**	**6.49%**	**14.04%**	**9.17%**	**6.80%**	**5.23%**

Penelec Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE GP
With Demands of 250 - 1,000 KW
At Average Levels of kWh Use

KW Demand																			
Total kW	250	250	250	250	250	500	500	500	500	750	750	750	750	1,000	1,000	1,000	1,000
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730
REACTIVE DEMAND																			
rkVA	66	66	66	66	66	132	132	132	132	198	198	198	198	264	264	264	264
ENERGY USAGE																			
Monthly Energy Usage	0	25,000	75,000	125,000	182,500	50,000	150,000	250,000	365,000	75,000	225,000	375,000	547,500	100,000	300,000	500,000	730,000
Total Energy Usage	0	25,000	75,000	125,000	182,500	50,000	150,000	250,000	365,000	75,000	225,000	375,000	547,500	100,000	300,000	500,000	730,000
Total Proposed Bill	$ 3,093.13	$ 4,270.63	$ 6,625.63	$ 8,980.63	$ 11,688.88	$ 7,302.22	$ 12,012.22	$ 16,722.22	$ 22,138.72	$ 10,333.81	$ 17,398.81	$ 24,463.81	$ 32,588.56	$ 13,365.40	$ 22,785.40	$ 32,205.40	$ 43,038.40
Total Current Bill	2,627.69	3,806.01	6,162.66	8,519.31	11,229.46	6,617.51	11,330.80	16,044.10	21,464.39	9,429.00	16,498.94	23,568.89	31,699.33	12,240.49	21,667.08	31,093.68	41,934.26
Increase ($)	$ 465.44	$ 464.62	$ 462.97	$ 461.32	$ 459.43	$ 684.71	$ 681.42	$ 678.12	$ 674.33	$ 904.81	$ 899.87	$ 894.92	$ 889.23	$ 1,124.91	$ 1,118.31	$ 1,111.72	$ 1,104.14
Increase (%)	17.71%	12.21%	7.51%	5.42%	4.09%	10.35%	6.01%	4.23%	3.14%	9.60%	5.45%	3.80%	2.81%	9.19%	5.16%	3.58%	2.63%
Overall Increase (%)	4.87%	4.87%	4.87%	4.87%	4.87%	4.87%	4.87%	4.87%	4.87%	4.87%	4.87%	4.87%	4.87%	4.87%	4.87%	4.87%	4.87%
UNBUNDLED RATES - CURRENT																			
Distribution																			
Distribution Charge @ $996.52	$ 997	$ 997	$ 997	$ 997	$ 997	$ 997	$ 997	$ 997	$ 997	$ 997	$ 997	$ 997	$ 997	$ 997	$ 997	$ 997	$ 997
All kW @ $3.46/kW	$ 865	$ 865	$ 865	$ 865	$ 865	$ 1,730	$ 1,730	$ 1,730	$ 1,730	$ 2,595	$ 2,595	$ 2,595	$ 2,595	$ 3,460	$ 3,460	$ 3,460	$ 3,460
All rkVA @$ 0.19 /rkVA	$ 13	$ 13	$ 13	$ 13	$ 13	$ 25	$ 25	$ 25	$ 25	$ 38	$ 38	$ 38	$ 38	$ 50	$ 50	$ 50	$ 50
Sub-Total	$ 1,874	$ 1,874	$ 1,874	$ 1,874	$ 1,874	$ 2,752	$ 2,752	$ 2,752	$ 2,752	$ 3,629	$ 3,629	$ 3,629	$ 3,629	$ 4,507	$ 4,507	$ 4,507	$ 4,507
Riders																			
Phase IV Energy Efficiency Charge @ $ 0.24 /kW PLC	$ 60	$ 60	$ 60	$ 60	$ 60	$ 120	$ 120	$ 120	$ 120	$ 180	$ 180	$ 180	$ 180	$ 240	$ 240	$ 240	$ 240
TCJA @ -6.010 %	$ (113)	$ (113)	$ (113)	$ (113)	$ (113)	$ (165)	$ (165)	$ (165)	$ (165)	$ (218)	$ (218)	$ (218)	$ (218)	$ (271)	$ (271)	$ (271)	$ (271)
Smart Meter Charge @ $9.87	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10
Default Service Support Charge @$ 2.812 /kW NSPL	$ 703	$ 703	$ 703	$ 703	$ 703	$ 1,406	$ 1,406	$ 1,406	$ 1,406	$ 2,109	$ 2,109	$ 2,109	$ 2,109	$ 2,812	$ 2,812	$ 2,812	$ 2,812
Solar Photovoltaic Requirements Charge @ 0.008 ¢/kv	$ -	$ 2	$ 6	$ 10	$ 15	$ 4	$ 12	$ 20	$ 29	$ 6	$ 18	$ 30	$ 44	$ 8	$ 24	$ 40	$ 58
Sub-Total	$ 660	$ 662	$ 666	$ 670	$ 675	$ 1,375	$ 1,383	$ 1,391	$ 1,400	$ 2,087	$ 2,099	$ 2,111	$ 2,125	$ 2,799	$ 2,815	$ 2,831	$ 2,849
DSIC @ 5.000 %	$ 92	$ 92	$ 92	$ 92	$ 92	$ 136	$ 136	$ 136	$ 136	$ 180	$ 180	$ 180	$ 180	$ 224	$ 224	$ 224	$ 224
PTC/HPS Charge																			
All kWh @ $ 0.04702 /kWh	$ -	$ 1,176	$ 3,527	$ 5,878	$ 8,581	$ 2,351	$ 7,053	$ 11,755	$ 17,162	$ 3,527	$ 10,580	$ 17,633	$ 25,743	$ 4,702	$ 14,106	$ 23,510	$ 34,325
Sub Total	$ 2,625.85	$ 3,803.35	$ 6,158.35	$ 8,513.35	$ 11,221.60	$ 6,612.88	$ 11,322.88	$ 16,032.88	$ 21,449.38	$ 9,422.40	$ 16,487.40	$ 23,552.40	$ 31,677.15	$ 12,231.93	$ 21,651.93	$ 31,071.93	$ 41,904.93
STAS @ 0.07 %	$ 1.84	$ 2.66	$ 4.31	$ 5.96	$ 7.86	$ 4.63	$ 7.93	$ 11.22	$ 15.01	$ 6.60	$ 11.54	$ 16.49	$ 22.17	$ 8.56	$ 15.16	$ 21.75	$ 29.33
Total Bill	**$ 2,627.69**	**$ 3,806.01**	**$ 6,162.66**	**$ 8,519.31**	**$ 11,229.46**	**$ 6,617.51**	**$ 11,330.80**	**$ 16,044.10**	**$ 21,464.39**	**$ 9,429.00**	**$ 16,498.94**	**$ 23,568.89**	**$ 31,699.33**	**$ 12,240.49**	**$ 21,667.08**	**$ 31,093.68**	**$ 41,934.26**
UNBUNDLED RATES - PROPOSED																			
Distribution																			
Distribution Charge @ $1,239.04	$ 1,239	$ 1,239	$ 1,239	$ 1,239	$ 1,239	$ 1,239	$ 1,239	$ 1,239	$ 1,239	$ 1,239	$ 1,239	$ 1,239	$ 1,239	$ 1,239	$ 1,239	$ 1,239	$ 1,239
All kW @ $4.30/kW	$ 1,076	$ 1,076	$ 1,076	$ 1,076	$ 1,076	$ 2,151	$ 2,151	$ 2,151	$ 2,151	$ 3,227	$ 3,227	$ 3,227	$ 3,227	$ 4,302	$ 4,302	$ 4,302	$ 4,302
All rkVA @$ 0.24 /rkVA	$ 16	$ 16	$ 16	$ 16	$ 16	$ 31	$ 31	$ 31	$ 31	$ 47	$ 47	$ 47	$ 47	$ 62	$ 62	$ 62	$ 62
Sub-Total	$ 2,330	$ 2,330	$ 2,330	$ 2,330	$ 2,330	$ 3,421	$ 3,421	$ 3,421	$ 3,421	$ 4,512	$ 4,512	$ 4,512	$ 4,512	$ 5,603	$ 5,603	$ 5,603	$ 5,603
Riders																			
Phase IV Energy Efficiency Charge @ $ 0.24 /kW PLC	$ 60	$ 60	$ 60	$ 60	$ 60	$ 120	$ 120	$ 120	$ 120	$ 180	$ 180	$ 180	$ 180	$ 240	$ 240	$ 240	$ 240
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Default Service Support Charge @$ 2.812 /kW NSPL	$ 703	$ 703	$ 703	$ 703	$ 703	$ 1,406	$ 1,406	$ 1,406	$ 1,406	$ 2,109	$ 2,109	$ 2,109	$ 2,109	$ 2,812	$ 2,812	$ 2,812	$ 2,812
Solar Photovoltaic Requirements Charge @ 0.008 ¢/kv	$ -	$ 2	$ 6	$ 10	$ 15	$ 4	$ 12	$ 20	$ 29	$ 6	$ 18	$ 30	$ 44	$ 8	$ 24	$ 40	$ 58
Sub-Total	$ 763	$ 765	$ 769	$ 773	$ 778	$ 1,530	$ 1,538	$ 1,546	$ 1,555	$ 2,295	$ 2,307	$ 2,319	$ 2,333	$ 3,060	$ 3,076	$ 3,092	$ 3,110
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
PTC/HPS Charge																			
All kWh @ $ 0.04702 /kWh	$ -	$ 1,176	$ 3,527	$ 5,878	$ 8,581	$ 2,351	$ 7,053	$ 11,755	$ 17,162	$ 3,527	$ 10,580	$ 17,633	$ 25,743	$ 4,702	$ 14,106	$ 23,510	$ 34,325
Sub Total	$ 3,093.13	$ 4,270.63	$ 6,625.63	$ 8,980.63	$ 11,688.88	$ 7,302.22	$ 12,012.22	$ 16,722.22	$ 22,138.72	$ 10,333.81	$ 17,398.81	$ 24,463.81	$ 32,588.56	$ 13,365.40	$ 22,785.40	$ 32,205.40	$ 43,038.40
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Bill	**$ 3,093.13**	**$ 4,270.63**	**$ 6,625.63**	**$ 8,980.63**	**$ 11,688.88**	**$ 7,302.22**	**$ 12,012.22**	**$ 16,722.22**	**$ 22,138.72**	**$ 10,333.81**	**$ 17,398.81**	**$ 24,463.81**	**$ 32,588.56**	**$ 13,365.40**	**$ 22,785.40**	**$ 32,205.40**	**$ 43,038.40**
% Increase	**17.71%**	**12.21%**	**7.51%**	**5.42%**	**4.09%**	**10.35%**	**6.01%**	**4.23%**	**3.14%**	**9.60%**	**5.45%**	**3.80%**	**2.81%**	**9.19%**	**5.16%**	**3.58%**	**2.63%**

Penelec Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE GP
With Demands of 1,500 - 3,000 KW
At Average Levels of kWh Use

KW Demand																		
Total kW	1,500	1,500	1,500	1,500	1,500	2,000	2,000	2,000	2,000	2,500	2,500	2,500	2,500	3,000	3,000	3,000	3,000	
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730	
REACTIVE DEMAND																		
rkVA	396	396	396	396	396	527	527	527	527	659	659	659	659	791	791	791	791	
ENERGY USAGE																		
Monthly Energy Usage	0	150,000	450,000	750,000	1,095,000	200,000	600,000	1,000,000	1,460,000	250,000	750,000	1,250,000	1,825,000	300,000	900,000	1,500,000	2,190,000	
Total Energy Usage	0	150,000	450,000	750,000	1,095,000	200,000	600,000	1,000,000	1,460,000	250,000	750,000	1,250,000	1,825,000	300,000	900,000	1,500,000	2,190,000	
Total Proposed Bill	$ 12,363.57	$ 19,428.57	$ 33,558.57	$ 47,688.57	$ 63,938.07	$ 25,491.75	$ 44,331.75	$ 63,171.75	$ 84,837.75	$ 31,554.93	$ 55,104.93	$ 78,654.93	$ 105,737.43	$ 37,618.11	$ 65,878.11	$ 94,138.11	$ 126,637.11	
Total Current Bill	10,793.53	17,863.48	32,003.37	46,143.26	62,404.13	23,486.46	42,339.65	61,192.84	82,874.00	29,109.45	52,675.93	76,242.42	103,343.87	34,732.43	63,012.21	91,292.00	123,813.75	
Increase ($)	$ 1,570.04	$ 1,565.10	$ 1,555.21	$ 1,545.32	$ 1,533.94	$ 2,005.29	$ 1,992.10	$ 1,978.91	$ 1,963.75	$ 2,445.48	$ 2,429.00	$ 2,412.51	$ 2,393.55	$ 2,885.67	$ 2,865.89	$ 2,846.11	$ 2,823.36	
Increase (%)	14.55%	8.76%	4.86%	3.35%	2.46%	8.54%	4.71%	3.23%	2.37%	8.40%	4.61%	3.16%	2.32%	8.31%	4.55%	3.12%	2.28%	
Overall Increase (%)	4.87%	4.87%	4.87%	4.87%	4.87%	4.87%	4.87%	4.87%	4.87%	4.87%	4.87%	4.87%	4.87%	4.87%	4.87%	4.87%	4.87%	
UNBUNDLED RATES - CURRENT																		
Distribution																		
Distribution Charge @ $996.52	$ 997	$ 997	$ 997	$ 997	$ 997	$ 997	$ 997	$ 997	$ 997	$ 997	$ 997	$ 997	$ 997	$ 997	$ 997	$ 997	$ 997	
All kW @ $3.46/kW	$ 5,190	$ 5,190	$ 5,190	$ 5,190	$ 5,190	$ 6,920	$ 6,920	$ 6,920	$ 6,920	$ 8,650	$ 8,650	$ 8,650	$ 8,650	$ 10,380	$ 10,380	$ 10,380	$ 10,380	
All rkVA @$ 0.19 /rkVA	$ 75	$ 75	$ 75	$ 75	$ 75	$ 100	$ 100	$ 100	$ 100	$ 125	$ 125	$ 125	$ 125	$ 150	$ 150	$ 150	$ 150	
Sub-Total	$ 6,262	$ 6,262	$ 6,262	$ 6,262	$ 6,262	$ 8,017	$ 8,017	$ 8,017	$ 8,017	$ 9,772	$ 9,772	$ 9,772	$ 9,772	$ 11,527	$ 11,527	$ 11,527	$ 11,527	
Riders																		
Phase IV Energy Efficiency Charge @ $ 0.24 /kW PLC	$ 360	$ 360	$ 360	$ 360	$ 360	$ 480	$ 480	$ 480	$ 480	$ 600	$ 600	$ 600	$ 600	$ 720	$ 720	$ 720	$ 720	
TCJA @ -6.010 %	$ (376)	$ (376)	$ (376)	$ (376)	$ (376)	$ (482)	$ (482)	$ (482)	$ (482)	$ (587)	$ (587)	$ (587)	$ (587)	$ (693)	$ (693)	$ (693)	$ (693)	
Smart Meter Charge @ $9.87	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	
Default Service Support Charge @$ 2.812 /kW NSPL	$ 4,218	$ 4,218	$ 4,218	$ 4,218	$ 4,218	$ 5,624	$ 5,624	$ 5,624	$ 5,624	$ 7,030	$ 7,030	$ 7,030	$ 7,030	$ 8,436	$ 8,436	$ 8,436	$ 8,436	
Solar Photovoltaic Requirements Charge @ 0.008 ¢/kv	$ -	$ 12	$ 36	$ 60	$ 88	$ 16	$ 48	$ 80	$ 117	$ 20	$ 60	$ 100	$ 146	$ 24	$ 72	$ 120	$ 175	
Sub-Total	$ 4,212	$ 4,224	$ 4,248	$ 4,272	$ 4,299	$ 5,648	$ 5,680	$ 5,712	$ 5,749	$ 7,073	$ 7,113	$ 7,153	$ 7,199	$ 8,497	$ 8,545	$ 8,593	$ 8,648	
DSIC @ 5.000 %	$ 313	$ 313	$ 313	$ 313	$ 313	$ 401	$ 401	$ 401	$ 401	$ 490	$ 490	$ 490	$ 490	$ 578	$ 578	$ 578	$ 578	
PTC/HPS Charge																		
All kWh @ $ 0.04702 /kWh	$ -	$ 7,053	$ 21,159	$ 35,265	$ 51,487	$ 9,404	$ 28,212	$ 47,020	$ 68,649	$ 11,755	$ 35,265	$ 58,775	$ 85,812	$ 14,106	$ 42,318	$ 70,530	$ 102,974	
Sub Total	$ 10,785.98	$ 17,850.98	$ 31,980.98	$ 46,110.98	$ 62,360.48	$ 23,470.03	$ 42,310.03	$ 61,150.03	$ 82,816.03	$ 29,089.08	$ 52,639.08	$ 76,189.08	$ 103,271.58	$ 34,708.14	$ 62,968.14	$ 91,228.14	$ 123,727.14	
STAS @ 0.07 %	$ 7.55	$ 12.50	$ 22.39	$ 32.28	$ 43.65	$ 16.43	$ 29.62	$ 42.81	$ 57.97	$ 20.36	$ 36.85	$ 53.33	$ 72.29	$ 24.30	$ 44.08	$ 63.86	$ 86.61	
Total Bill	**$ 10,793.53**	**$ 17,863.48**	**$ 32,003.37**	**$ 46,143.26**	**$ 62,404.13**	**$ 23,486.46**	**$ 42,339.65**	**$ 61,192.84**	**$ 82,874.00**	**$ 29,109.45**	**$ 52,675.93**	**$ 76,242.42**	**$ 103,343.87**	**$ 34,732.43**	**$ 63,012.21**	**$ 91,292.00**	**$ 123,813.75**	
UNBUNDLED RATES - PROPOSED																		
Distribution																		
Distribution Charge @ $1,239.04	$ 1,239	$ 1,239	$ 1,239	$ 1,239	$ 1,239	$ 1,239	$ 1,239	$ 1,239	$ 1,239	$ 1,239	$ 1,239	$ 1,239	$ 1,239	$ 1,239	$ 1,239	$ 1,239	$ 1,239	
All kW @ $4.30/kW	$ 6,453	$ 6,453	$ 6,453	$ 6,453	$ 6,453	$ 8,604	$ 8,604	$ 8,604	$ 8,604	$ 10,755	$ 10,755	$ 10,755	$ 10,755	$ 12,906	$ 12,906	$ 12,906	$ 12,906	
All rkVA @$ 0.24 /rkVA	$ 93	$ 93	$ 93	$ 93	$ 93	$ 125	$ 125	$ 125	$ 125	$ 156	$ 156	$ 156	$ 156	$ 187	$ 187	$ 187	$ 187	
Sub-Total	$ 7,786	$ 7,786	$ 7,786	$ 7,786	$ 7,786	$ 9,968	$ 9,968	$ 9,968	$ 9,968	$ 12,150	$ 12,150	$ 12,150	$ 12,150	$ 14,332	$ 14,332	$ 14,332	$ 14,332	
Riders																		
Phase IV Energy Efficiency Charge @ $ 0.24 /kW PLC	$ 360	$ 360	$ 360	$ 360	$ 360	$ 480	$ 480	$ 480	$ 480	$ 600	$ 600	$ 600	$ 600	$ 720	$ 720	$ 720	$ 720	
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Default Service Support Charge @$ 2.812 /kW NSPL	$ 4,218	$ 4,218	$ 4,218	$ 4,218	$ 4,218	$ 5,624	$ 5,624	$ 5,624	$ 5,624	$ 7,030	$ 7,030	$ 7,030	$ 7,030	$ 8,436	$ 8,436	$ 8,436	$ 8,436	
Solar Photovoltaic Requirements Charge @ 0.008 ¢/kv	$ -	$ 12	$ 36	$ 60	$ 88	$ 16	$ 48	$ 80	$ 117	$ 20	$ 60	$ 100	$ 146	$ 24	$ 72	$ 120	$ 175	
Sub-Total	$ 4,578	$ 4,590	$ 4,614	$ 4,638	$ 4,666	$ 6,120	$ 6,152	$ 6,184	$ 6,221	$ 7,650	$ 7,690	$ 7,730	$ 7,776	$ 9,180	$ 9,228	$ 9,276	$ 9,331	
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
PTC/HPS Charge																		
All kWh @ $ 0.04702 /kWh	$ -	$ 7,053	$ 21,159	$ 35,265	$ 51,487	$ 9,404	$ 28,212	$ 47,020	$ 68,649	$ 11,755	$ 35,265	$ 58,775	$ 85,812	$ 14,106	$ 42,318	$ 70,530	$ 102,974	
Sub Total	$ 12,363.57	$ 19,428.57	$ 33,558.57	$ 47,688.57	$ 63,938.07	$ 25,491.75	$ 44,331.75	$ 63,171.75	$ 84,837.75	$ 31,554.93	$ 55,104.93	$ 78,654.93	$ 105,737.43	$ 37,618.11	$ 65,878.11	$ 94,138.11	$ 126,637.11	
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Total Bill	**$ 12,363.57**	**$ 19,428.57**	**$ 33,558.57**	**$ 47,688.57**	**$ 63,938.07**	**$ 25,491.75**	**$ 44,331.75**	**$ 63,171.75**	**$ 84,837.75**	**$ 31,554.93**	**$ 55,104.93**	**$ 78,654.93**	**$ 105,737.43**	**$ 37,618.11**	**$ 65,878.11**	**$ 94,138.11**	**$ 126,637.11**	
% Increase	**14.55%**	**8.76%**	**4.86%**	**3.35%**	**2.46%**	**8.54%**	**4.71%**	**3.23%**	**2.37%**	**8.40%**	**4.61%**	**3.16%**	**2.32%**	**8.31%**	**4.55%**	**3.12%**	**2.28%**	

Penelec Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.		Current			Pro Forma				
		Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue	Revenue Change	Percent Change
	SCHEDULE TP (Transmission Power Service)	*[a]*	*[b]*	*[c]=[a]x[b]*	*[e]=[a]+[d]*	*[f]*	*[g]=[e]x[f]*	*[h]=[g]-[c]*	*[i]=[h]/[c]*
1	Distribution								
2	Customer Charge	729	$ 3,413.98	$ 2,489,651	729	$ 4,233.84	$ 3,087,534	$597,883	24.0%
3	Demand Charge (kW)								
4	All kW	4,764,628	$ 1.86	8,862,209	4,764,628	$ 2.31	10,990,443	$2,128,234	24.0%
5	115 kV Discount (Per kW)	1,474,050	$ (1.49)	(2,196,334)	1,474,050	$ (1.85)	(2,723,777)	($527,443)	24.0%
6	Energy Charge (kWh)								
7	All kWh	2,608,661,409	$ -	-	2,608,661,409	$ -	-	$0	0.0%
8	**Total Base Normalized Distribution Revenues**			**$ 9,155,526**			**$ 11,354,200**	$2,198,674	24.0%
9	Rider Charges								
10	Smart Meter Technologies Charge (Per Bill)	729	$ 9.87	$ 7,198	729	$ -	$ -	($7,198)	
11	TCJA Voluntary Surcharge		-6.01%	(550,247)		0.00%	-	550,247	-100.0%
12	STAS		0.07%	101,395		0.00%	-	(101,395)	-100.0%
13	Distribution System Improvement Charge		5.00%	$ 481,299		0.00%	$ -	(481,299)	-100.0%
14	**Total Distribution Including Rider Charges**			**$ 9,195,171**			**$ 11,354,200**	$2,159,029	23.5%
15	Rider Charges								
16	Default Service Support Charge	4,222,938	$ 2.81200	11,874,901	4,222,938	$ 2.81200	11,874,901	-	0.0%
17	Universal Service Charge			-			-	-	0.0%
18	Solar Photovoltaic Requirements Charge	2,608,661,409	$ 0.00008	208,693	2,608,661,409	$ 0.00008	208,693	-	0.0%
19	Phase IV Energy Efficiency and Conservation Charge	4,222,938	$ 0.24000	1,013,505	4,222,938	$ 0.24000	1,013,505	-	0.0%
20	PTC/HPS Charge	2,608,661,409	$ 0.04702	122,659,259	2,608,661,409	$ 0.04702	122,659,259	-	0.0%
21	**Total Energy and Revenue**	2,608,661,409		**$ 144,951,530**	2,608,661,409		**$ 147,110,558**	**$ 2,159,029**	1.5%
22	Avg rate per kWh			$ 0.05557			$ 0.05639		
23	Proposed Increase						$ 2,159,029		
24	Percent Increase						1.49%		

Penelec Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE TP
With Demands Up to 20,000 KW
At Average Levels of kWh Use

KW Demand																			
Total kW	5,000	5,000	5,000	5,000	5,000	10,000	10,000	10,000	10,000	15,000	15,000	15,000	15,000	20,000	20,000	20,000	20,000		
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730		
ENERGY USAGE																			
Monthly Energy Usage	0	500,000	1,500,000	2,500,000	3,650,000	1,000,000	3,000,000	5,000,000	7,300,000	1,500,000	4,500,000	7,500,000	10,950,000	2,000,000	6,000,000	10,000,000	14,600,000		
Total Energy Usage	0	500,000	1,500,000	2,500,000	3,650,000	1,000,000	3,000,000	5,000,000	7,300,000	1,500,000	4,500,000	7,500,000	10,950,000	2,000,000	6,000,000	10,000,000	14,600,000		
Total Proposed Bill	$ 31,027.21	$ 54,577.21	$ 101,677.21	$ 148,777.21	$ 202,942.21	$ 104,920.58	$ 199,120.58	$ 293,320.58	$ 401,650.58	$ 155,263.94	$ 296,563.94	$ 437,863.94	$ 600,358.94	$ 205,607.31	$ 394,007.31	$ 582,407.31	$ 799,067.31		
Total Current Bill	27,897.24	51,463.73	98,596.70	145,729.67	199,932.58	99,545.48	193,811.42	288,077.36	396,483.19	147,627.24	289,026.15	430,425.06	593,033.81	195,709.00	384,240.88	572,772.76	789,584.42		
Increase ($)	$ 3,129.97	$ 3,113.48	$ 3,080.51	$ 3,047.54	$ 3,009.63	$ 5,375.09	$ 5,309.15	$ 5,243.21	$ 5,167.38	$ 7,636.70	$ 7,537.79	$ 7,438.88	$ 7,325.14	$ 9,898.32	$ 9,766.44	$ 9,634.56	$ 9,482.89		
Increase (%)	11.22%	6.05%	3.12%	2.09%	1.51%	5.40%	2.74%	1.82%	1.30%	5.17%	2.61%	1.73%	1.24%	5.06%	2.54%	1.68%	1.20%		
Overall Increase (%)	1.49%	1.49%	1.49%	1.49%	1.49%	1.49%	1.49%	1.49%	1.49%	1.49%	1.49%	1.49%	1.49%	1.49%	1.49%	1.49%	1.49%		
UNBUNDLED RATES - CURRENT																			
Distribution																			
Distribution Charge @ $3,413.98	$ 3,414	$ 3,414	$ 3,414	$ 3,414	$ 3,414	$ 3,414	$ 3,414	$ 3,414	$ 3,414	$ 3,414	$ 3,414	$ 3,414	$ 3,414	$ 3,414	$ 3,414	$ 3,414	$ 3,414		
All kW @ $1.86/kW	$ 9,300	$ 9,300	$ 9,300	$ 9,300	$ 9,300	$ 18,600	$ 18,600	$ 18,600	$ 18,600	$ 27,900	$ 27,900	$ 27,900	$ 27,900	$ 37,200	$ 37,200	$ 37,200	$ 37,200		
Sub-Total	$ 12,714	$ 12,714	$ 12,714	$ 12,714	$ 12,714	$ 22,014	$ 22,014	$ 22,014	$ 22,014	$ 31,314	$ 31,314	$ 31,314	$ 31,314	$ 40,614	$ 40,614	$ 40,614	$ 40,614		
Riders																			
Phase IV Energy Efficiency Charge @ $ 0.24 /kW PLC	$ 1,200	$ 1,200	$ 1,200	$ 1,200	$ 1,200	$ 2,400	$ 2,400	$ 2,400	$ 2,400	$ 3,600	$ 3,600	$ 3,600	$ 3,600	$ 4,800	$ 4,800	$ 4,800	$ 4,800		
TCJA @ -6.010 %	$ (764)	$ (764)	$ (764)	$ (764)	$ (764)	$ (1,323)	$ (1,323)	$ (1,323)	$ (1,323)	$ (1,882)	$ (1,882)	$ (1,882)	$ (1,882)	$ (2,441)	$ (2,441)	$ (2,441)	$ (2,441)		
Smart Meter Charge @ $9.87	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10		
Default Service Support Charge @ $ 2.812 /kW NSPL	$ 14,060	$ 14,060	$ 14,060	$ 14,060	$ 14,060	$ 28,120	$ 28,120	$ 28,120	$ 28,120	$ 42,180	$ 42,180	$ 42,180	$ 42,180	$ 56,240	$ 56,240	$ 56,240	$ 56,240		
Solar Photovoltaic Requirements Charge @ 0.008 ¢/kv	$ -	$ 40	$ 120	$ 200	$ 292	$ 80	$ 240	$ 400	$ 584	$ 120	$ 360	$ 600	$ 876	$ 160	$ 480	$ 800	$ 1,168		
Sub-Total	$ 14,506	$ 14,546	$ 14,626	$ 14,706	$ 14,798	$ 29,287	$ 29,447	$ 29,607	$ 29,791	$ 44,028	$ 44,268	$ 44,508	$ 44,784	$ 58,769	$ 59,089	$ 59,409	$ 59,777		
DSIC @ 5.000 %	$ 658	$ 658	$ 658	$ 658	$ 658	$ 1,155	$ 1,155	$ 1,155	$ 1,155	$ 1,652	$ 1,652	$ 1,652	$ 1,652	$ 2,149	$ 2,149	$ 2,149	$ 2,149		
PTC/HPS Charge																			
All kWh @ $ 0.04702 /kWh	$ -	$ 23,510	$ 70,530	$ 117,550	$ 171,623	$ 47,020	$ 141,060	$ 235,100	$ 343,246	$ 70,530	$ 211,590	$ 352,650	$ 514,869	$ 94,040	$ 282,120	$ 470,200	$ 686,492		
Sub Total	$ 27,878	$ 51,428	$ 98,528	$ 145,628	$ 199,793	$ 99,476	$ 193,676	$ 287,876	$ 396,206	$ 147,524	$ 288,824	$ 430,124	$ 592,619	$ 195,572	$ 383,972	$ 572,372	$ 789,032		
STAS @ 0.07 %	$ 20	$ 36	$ 69	$ 102	$ 140	$ 70	$ 136	$ 202	$ 277	$ 103	$ 202	$ 301	$ 415	$ 137	$ 269	$ 401	$ 552		
Total Bill	**$ 27,897**	**$ 51,464**	**$ 98,597**	**$ 145,730**	**$ 199,933**	**$ 99,545**	**$ 193,811**	**$ 288,077**	**$ 396,483**	**$ 147,627**	**$ 289,026**	**$ 430,425**	**$ 593,034**	**$ 195,709**	**$ 384,241**	**$ 572,773**	**$ 789,584**		
UNBUNDLED RATES - PROPOSED																			
Distribution																			
Distribution Charge @ $4,233.84	$ 4,234	$ 4,234	$ 4,234	$ 4,234	$ 4,234	$ 4,234	$ 4,234	$ 4,234	$ 4,234	$ 4,234	$ 4,234	$ 4,234	$ 4,234	$ 4,234	$ 4,234	$ 4,234	$ 4,234		
All kW @ $2.31/kW	$ 11,533	$ 11,533	$ 11,533	$ 11,533	$ 11,533	$ 23,067	$ 23,067	$ 23,067	$ 23,067	$ 34,600	$ 34,600	$ 34,600	$ 34,600	$ 46,133	$ 46,133	$ 46,133	$ 46,133		
Sub-Total	$ 15,767	$ 15,767	$ 15,767	$ 15,767	$ 15,767	$ 27,301	$ 27,301	$ 27,301	$ 27,301	$ 38,834	$ 38,834	$ 38,834	$ 38,834	$ 50,367	$ 50,367	$ 50,367	$ 50,367		
Riders																			
Phase IV Energy Efficiency Charge @ $ 0.24 /kW PLC	$ 1,200	$ 1,200	$ 1,200	$ 1,200	$ 1,200	$ 2,400	$ 2,400	$ 2,400	$ 2,400	$ 3,600	$ 3,600	$ 3,600	$ 3,600	$ 4,800	$ 4,800	$ 4,800	$ 4,800		
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Default Service Support Charge @$ 2.812 /kW NSPL	$ 14,060	$ 14,060	$ 14,060	$ 14,060	$ 14,060	$ 28,120	$ 28,120	$ 28,120	$ 28,120	$ 42,180	$ 42,180	$ 42,180	$ 42,180	$ 56,240	$ 56,240	$ 56,240	$ 56,240		
Solar Photovoltaic Requirements Charge @ 0.008 ¢/kv	$ -	$ 40	$ 120	$ 200	$ 292	$ 80	$ 240	$ 400	$ 584	$ 120	$ 360	$ 600	$ 876	$ 160	$ 480	$ 800	$ 1,168		
Sub-Total	$ 15,260	$ 15,300	$ 15,380	$ 15,460	$ 15,552	$ 30,600	$ 30,760	$ 30,920	$ 31,104	$ 45,900	$ 46,140	$ 46,380	$ 46,656	$ 61,200	$ 61,520	$ 61,840	$ 62,208		
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
PTC/HPS Charge																			
All kWh @ $ 0.04702 /kWh	$ -	$ 23,510	$ 70,530	$ 117,550	$ 171,623	$ 47,020	$ 141,060	$ 235,100	$ 343,246	$ 70,530	$ 211,590	$ 352,650	$ 514,869	$ 94,040	$ 282,120	$ 470,200	$ 686,492		
Sub Total	$ 31,027	$ 54,577	$ 101,677	$ 148,777	$ 202,942	$ 104,921	$ 199,121	$ 293,321	$ 401,651	$ 155,264	$ 296,564	$ 437,864	$ 600,359	$ 205,607	$ 394,007	$ 582,407	$ 799,067		
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Total Bill	**$ 31,027**	**$ 54,577**	**$ 101,677**	**$ 148,777**	**$ 202,942**	**$ 104,921**	**$ 199,121**	**$ 293,321**	**$ 401,651**	**$ 155,264**	**$ 296,564**	**$ 437,864**	**$ 600,359**	**$ 205,607**	**$ 394,007**	**$ 582,407**	**$ 799,067**		
% Increase	**11.22%**	**6.05%**	**3.12%**	**2.09%**	**1.51%**	**5.40%**	**2.74%**	**1.82%**	**1.30%**	**5.17%**	**2.61%**	**1.73%**	**1.24%**	**5.06%**	**2.54%**	**1.68%**	**1.20%**		

Penelec Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE TP - 115 KV OR GREATER DISCOUNT
With Demands Up to 20,000 KW
At Average Levels of kWh Use

KW Demand																			
Total kW	5,000	5,000	5,000	5,000	5,000	10,000	10,000	10,000	10,000	15,000	15,000	15,000	15,000	20,000	20,000	20,000	20,000		
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730		
ENERGY USAGE																			
Monthly Energy Usage	0	500,000	1,500,000	2,500,000	3,650,000	1,000,000	3,000,000	5,000,000	7,300,000	1,500,000	4,500,000	7,500,000	10,950,000	2,000,000	6,000,000	10,000,000	14,600,000		
Total Energy Usage	0	500,000	1,500,000	2,500,000	3,650,000	1,000,000	3,000,000	5,000,000	7,300,000	1,500,000	4,500,000	7,500,000	10,950,000	2,000,000	6,000,000	10,000,000	14,600,000		
Total Proposed Bill	$ 21,788.11	$ 45,338.11	$ 92,438.11	$ 139,538.11	$ 193,703.11	$ 86,442.38	$ 180,642.38	$ 274,842.38	$ 383,172.38	$ 127,546.65	$ 268,846.65	$ 410,146.65	$ 572,641.65	$ 168,650.93	$ 357,050.93	$ 545,450.93	$ 762,110.93		
Total Current Bill	20,539.73	44,106.21	91,239.18	138,372.15	192,575.07	84,830.45	179,096.39	273,362.33	381,768.17	125,554.70	266,953.61	408,352.52	570,961.26	166,278.94	354,810.82	543,342.70	760,154.36		
Increase ($)	$ 1,248.38	$ 1,231.90	$ 1,198.93	$ 1,165.96	$ 1,128.04	$ 1,611.93	$ 1,545.99	$ 1,480.05	$ 1,404.22	$ 1,991.96	$ 1,893.05	$ 1,794.14	$ 1,680.39	$ 2,371.99	$ 2,240.11	$ 2,108.23	$ 1,956.56		
Increase (%)	6.08%	2.79%	1.31%	0.84%	0.59%	1.90%	0.86%	0.54%	0.37%	1.59%	0.71%	0.44%	0.29%	1.43%	0.63%	0.39%	0.26%		
Overall Increase (%)	1.49%	1.49%	1.49%	1.49%	1.49%	1.49%	1.49%	1.49%	1.49%	1.49%	1.49%	1.49%	1.49%	1.49%	1.49%	1.49%	1.49%		
UNBUNDLED RATES - CURRENT																			
Distribution																			
Distribution Charge @ $3,413.98	$ 3,414	$ 3,414	$ 3,414	$ 3,414	$ 3,414	$ 3,414	$ 3,414	$ 3,414	$ 3,414	$ 3,414	$ 3,414	$ 3,414	$ 3,414	$ 3,414	$ 3,414	$ 3,414	$ 3,414		
All kW @ $0.37/kW	$ 1,850	$ 1,850	$ 1,850	$ 1,850	$ 1,850	$ 3,700	$ 3,700	$ 3,700	$ 3,700	$ 5,550	$ 5,550	$ 5,550	$ 5,550	$ 7,400	$ 7,400	$ 7,400	$ 7,400		
Sub-Total	$ 5,264	$ 5,264	$ 5,264	$ 5,264	$ 5,264	$ 7,114	$ 7,114	$ 7,114	$ 7,114	$ 8,964	$ 8,964	$ 8,964	$ 8,964	$ 10,814	$ 10,814	$ 10,814	$ 10,814		
Riders																			
Phase IV Energy Efficiency Charge @ $ 0.24 /kW PLC	$ 1,200	$ 1,200	$ 1,200	$ 1,200	$ 1,200	$ 2,400	$ 2,400	$ 2,400	$ 2,400	$ 3,600	$ 3,600	$ 3,600	$ 3,600	$ 4,800	$ 4,800	$ 4,800	$ 4,800		
TCJA @ -6.010 %	$ (316)	$ (316)	$ (316)	$ (316)	$ (316)	$ (428)	$ (428)	$ (428)	$ (428)	$ (539)	$ (539)	$ (539)	$ (539)	$ (650)	$ (650)	$ (650)	$ (650)		
Smart Meter Charge @ $9.87	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10		
Default Service Support Charge @$ 2.812 /kW NSPL	$ 14,060	$ 14,060	$ 14,060	$ 14,060	$ 14,060	$ 28,120	$ 28,120	$ 28,120	$ 28,120	$ 42,180	$ 42,180	$ 42,180	$ 42,180	$ 56,240	$ 56,240	$ 56,240	$ 56,240		
Solar Photovoltaic Requirements Charge @ 0.008 ¢/kv	$ -	$ 40	$ 120	$ 200	$ 292	$ 80	$ 240	$ 400	$ 584	$ 120	$ 360	$ 600	$ 876	$ 160	$ 480	$ 800	$ 1,168		
Sub-Total	$ 14,954	$ 14,994	$ 15,074	$ 15,154	$ 15,246	$ 30,182	$ 30,342	$ 30,502	$ 30,686	$ 45,371	$ 45,611	$ 45,851	$ 46,127	$ 60,560	$ 60,880	$ 61,200	$ 61,568		
DSIC @ 5.000 %	$ 308	$ 308	$ 308	$ 308	$ 308	$ 455	$ 455	$ 455	$ 455	$ 602	$ 602	$ 602	$ 602	$ 749	$ 749	$ 749	$ 749		
PTC/HPS Charge																			
All kWh @ $ 0.04702 /kWh	$ -	$ 23,510	$ 70,530	$ 117,550	$ 171,623	$ 47,020	$ 141,060	$ 235,100	$ 343,246	$ 70,530	$ 211,590	$ 352,650	$ 514,869	$ 94,040	$ 282,120	$ 470,200	$ 686,492		
Sub Total	$ 20,525	$ 44,075	$ 91,175	$ 138,275	$ 192,440	$ 84,771	$ 178,971	$ 273,171	$ 381,501	$ 125,467	$ 266,767	$ 408,067	$ 570,562	$ 166,163	$ 354,563	$ 542,963	$ 759,623		
STAS @ 0.07 %	$ 14	$ 31	$ 64	$ 97	$ 135	$ 59	$ 125	$ 191	$ 267	$ 88	$ 187	$ 286	$ 399	$ 116	$ 248	$ 380	$ 532		
Total Bill	**$ 20,540**	**$ 44,106**	**$ 91,239**	**$ 138,372**	**$ 192,575**	**$ 84,830**	**$ 179,096**	**$ 273,362**	**$ 381,768**	**$ 125,555**	**$ 266,954**	**$ 408,353**	**$ 570,961**	**$ 166,279**	**$ 354,811**	**$ 543,343**	**$ 760,154**		
UNBUNDLED RATES - PROPOSED																			
Distribution																			
Distribution Charge @ $4,233.84	$ 4,234	$ 4,234	$ 4,234	$ 4,234	$ 4,234	$ 4,234	$ 4,234	$ 4,234	$ 4,234	$ 4,234	$ 4,234	$ 4,234	$ 4,234	$ 4,234	$ 4,234	$ 4,234	$ 4,234		
All kW @ $0.46/kW	$ 2,294	$ 2,294	$ 2,294	$ 2,294	$ 2,294	$ 4,589	$ 4,589	$ 4,589	$ 4,589	$ 6,883	$ 6,883	$ 6,883	$ 6,883	$ 9,177	$ 9,177	$ 9,177	$ 9,177		
Sub-Total	$ 6,528	$ 6,528	$ 6,528	$ 6,528	$ 6,528	$ 8,822	$ 8,822	$ 8,822	$ 8,822	$ 11,117	$ 11,117	$ 11,117	$ 11,117	$ 13,411	$ 13,411	$ 13,411	$ 13,411		
Riders																			
Phase IV Energy Efficiency Charge @ $ 0.24 /kW PLC	$ 1,200	$ 1,200	$ 1,200	$ 1,200	$ 1,200	$ 2,400	$ 2,400	$ 2,400	$ 2,400	$ 3,600	$ 3,600	$ 3,600	$ 3,600	$ 4,800	$ 4,800	$ 4,800	$ 4,800		
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Default Service Support Charge @$ 2.812 /kW NSPL	$ 14,060	$ 14,060	$ 14,060	$ 14,060	$ 14,060	$ 28,120	$ 28,120	$ 28,120	$ 28,120	$ 42,180	$ 42,180	$ 42,180	$ 42,180	$ 56,240	$ 56,240	$ 56,240	$ 56,240		
Solar Photovoltaic Requirements Charge @ 0.008 ¢/kv	$ -	$ 40	$ 120	$ 200	$ 292	$ 80	$ 240	$ 400	$ 584	$ 120	$ 360	$ 600	$ 876	$ 160	$ 480	$ 800	$ 1,168		
Sub-Total	$ 15,260	$ 15,300	$ 15,380	$ 15,460	$ 15,552	$ 30,600	$ 30,760	$ 30,920	$ 31,104	$ 45,900	$ 46,140	$ 46,380	$ 46,656	$ 61,200	$ 61,520	$ 61,840	$ 62,208		
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
PTC/HPS Charge																			
All kWh @ $ 0.04702 /kWh	$ -	$ 23,510	$ 70,530	$ 117,550	$ 171,623	$ 47,020	$ 141,060	$ 235,100	$ 343,246	$ 70,530	$ 211,590	$ 352,650	$ 514,869	$ 94,040	$ 282,120	$ 470,200	$ 686,492		
Sub Total	$ 21,788	$ 45,338	$ 92,438	$ 139,538	$ 193,703	$ 86,442	$ 180,642	$ 274,842	$ 383,172	$ 127,547	$ 268,847	$ 410,147	$ 572,642	$ 168,651	$ 357,051	$ 545,451	$ 762,111		
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Total Bill	**$ 21,788**	**$ 45,338**	**$ 92,438**	**$ 139,538**	**$ 193,703**	**$ 86,442**	**$ 180,642**	**$ 274,842**	**$ 383,172**	**$ 127,547**	**$ 268,847**	**$ 410,147**	**$ 572,642**	**$ 168,651**	**$ 357,051**	**$ 545,451**	**$ 762,111**		
% Increase	**6.08%**	**2.79%**	**1.31%**	**0.84%**	**0.59%**	**1.90%**	**0.86%**	**0.54%**	**0.37%**	**1.59%**	**0.71%**	**0.44%**	**0.29%**	**1.43%**	**0.63%**	**0.39%**	**0.26%**		

Penelec Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE TP
With Demands Over 20,000 KW
At Average Levels of kWh Use

KW Demand																		
Total kW	25,000	25,000	25,000	25,000	25,000	30,000	30,000	30,000	30,000	35,000	35,000	35,000	35,000	40,000	40,000	40,000	40,000	
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730	
ENERGY USAGE																		
Monthly Energy Usage	0	2,500,000	7,500,000	12,500,000	18,250,000	3,000,000	9,000,000	15,000,000	21,900,000	3,500,000	10,500,000	17,500,000	25,550,000	4,000,000	12,000,000	20,000,000	29,200,000	
Total Energy Usage	0	2,500,000	7,500,000	12,500,000	18,250,000	3,000,000	9,000,000	15,000,000	21,900,000	3,500,000	10,500,000	17,500,000	25,550,000	4,000,000	12,000,000	20,000,000	29,200,000	
Total Proposed Bill	$ 138,200.68	$ 255,950.68	$ 491,450.68	$ 726,950.68	$ 997,775.68	$ 306,294.05	$ 588,894.05	$ 871,494.05	$ 1,196,484.05	$ 356,637.42	$ 686,337.42	$ 1,016,037.42	$ 1,395,192.42	$ 406,980.79	$ 783,780.79	$ 1,160,580.79	$ 1,593,900.79	
Total Current Bill	125,958.33	243,790.75	479,455.60	715,120.45	986,135.03	291,872.51	574,670.33	857,468.15	1,182,685.65	339,954.27	669,885.06	999,815.85	1,379,236.26	388,036.03	765,099.79	1,142,163.55	1,575,786.87	
Increase ($)	$ 12,242.35	$ 12,159.93	$ 11,995.08	$ 11,830.23	$ 11,640.65	$ 14,421.54	$ 14,223.72	$ 14,025.90	$ 13,798.41	$ 16,683.15	$ 16,452.36	$ 16,221.57	$ 15,956.16	$ 18,944.76	$ 18,681.00	$ 18,417.24	$ 18,113.92	
Increase (%)	9.72%	4.99%	2.50%	1.65%	1.18%	4.94%	2.48%	1.64%	1.17%	4.91%	2.46%	1.62%	1.16%	4.88%	2.44%	1.61%	1.15%	
Overall Increase (%)	1.49%	1.49%	1.49%	1.49%	1.49%	1.49%	1.49%	1.49%	1.49%	1.49%	1.49%	1.49%	1.49%	1.49%	1.49%	1.49%	1.49%	
UNBUNDLED RATES - CURRENT																		
Distribution																		
Distribution Charge @ $3,413.98	$ 3,414	$ 3,414	$ 3,414	$ 3,414	$ 3,414	$ 3,414	$ 3,414	$ 3,414	$ 3,414	$ 3,414	$ 3,414	$ 3,414	$ 3,414	$ 3,414	$ 3,414	$ 3,414	$ 3,414	
All kW @ $1.86/kW	$ 46,500	$ 46,500	$ 46,500	$ 46,500	$ 46,500	$ 55,800	$ 55,800	$ 55,800	$ 55,800	$ 65,100	$ 65,100	$ 65,100	$ 65,100	$ 74,400	$ 74,400	$ 74,400	$ 74,400	
Sub-Total	$ 49,914	$ 49,914	$ 49,914	$ 49,914	$ 49,914	$ 59,214	$ 59,214	$ 59,214	$ 59,214	$ 68,514	$ 68,514	$ 68,514	$ 68,514	$ 77,814	$ 77,814	$ 77,814	$ 77,814	
Riders																		
Phase IV Energy Efficiency Charge @ $ 0.24 /kW PLC	$ 6,000	$ 6,000	$ 6,000	$ 6,000	$ 6,000	$ 7,200	$ 7,200	$ 7,200	$ 7,200	$ 8,400	$ 8,400	$ 8,400	$ 8,400	$ 9,600	$ 9,600	$ 9,600	$ 9,600	
TCJA @ -6.010 %	$ (3,000)	$ (3,000)	$ (3,000)	$ (3,000)	$ (3,000)	$ (3,559)	$ (3,559)	$ (3,559)	$ (3,559)	$ (4,118)	$ (4,118)	$ (4,118)	$ (4,118)	$ (4,677)	$ (4,677)	$ (4,677)	$ (4,677)	
Smart Meter Charge @ $9.87	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	
Default Service Support Charge @ $ 2.812 /kW NSPL	$ 70,300	$ 70,300	$ 70,300	$ 70,300	$ 70,300	$ 84,360	$ 84,360	$ 84,360	$ 84,360	$ 98,420	$ 98,420	$ 98,420	$ 98,420	$ 112,480	$ 112,480	$ 112,480	$ 112,480	
Solar Photovoltaic Requirements Charge @ 0.008 ¢/kv	$ -	$ 200	$ 600	$ 1,000	$ 1,460	$ 240	$ 720	$ 1,200	$ 1,752	$ 280	$ 840	$ 1,400	$ 2,044	$ 320	$ 960	$ 1,600	$ 2,336	
Sub-Total	$ 73,310	$ 73,510	$ 73,910	$ 74,310	$ 74,770	$ 88,251	$ 88,731	$ 89,211	$ 89,763	$ 102,992	$ 103,552	$ 104,112	$ 104,756	$ 117,733	$ 118,373	$ 119,013	$ 119,749	
DSIC @ 5.000 %	$ 2,646	$ 2,646	$ 2,646	$ 2,646	$ 2,646	$ 3,143	$ 3,143	$ 3,143	$ 3,143	$ 3,640	$ 3,640	$ 3,640	$ 3,640	$ 4,137	$ 4,137	$ 4,137	$ 4,137	
PTC/HPS Charge																		
All kWh @ $ 0.04702 /kWh	$ -	$ 117,550	$ 352,650	$ 587,750	$ 858,115	$ 141,060	$ 423,180	$ 705,300	$ 1,029,738	$ 164,570	$ 493,710	$ 822,850	$ 1,201,361	$ 188,080	$ 564,240	$ 940,400	$ 1,372,984	
Sub Total	$ 125,870	$ 243,620	$ 479,120	$ 714,620	$ 985,445	$ 291,668	$ 574,268	$ 856,868	$ 1,181,858	$ 339,716	$ 669,416	$ 999,116	$ 1,378,271	$ 387,765	$ 764,565	$ 1,141,365	$ 1,574,685	
STAS @ 0.07 %	$ 88	$ 171	$ 335	$ 500	$ 690	$ 204	$ 402	$ 600	$ 827	$ 238	$ 469	$ 699	$ 965	$ 271	$ 535	$ 799	$ 1,102	
Total Bill	**$ 125,958**	**$ 243,791**	**$ 479,456**	**$ 715,120**	**$ 986,135**	**$ 291,873**	**$ 574,670**	**$ 857,468**	**$ 1,182,686**	**$ 339,954**	**$ 669,885**	**$ 999,816**	**$ 1,379,236**	**$ 388,036**	**$ 765,100**	**$ 1,142,164**	**$ 1,575,787**	
UNBUNDLED RATES - PROPOSED																		
Distribution																		
Distribution Charge @ $4,233.84	$ 4,234	$ 4,234	$ 4,234	$ 4,234	$ 4,234	$ 4,234	$ 4,234	$ 4,234	$ 4,234	$ 4,234	$ 4,234	$ 4,234	$ 4,234	$ 4,234	$ 4,234	$ 4,234	$ 4,234	
All kW @ $2.31/kW	$ 57,667	$ 57,667	$ 57,667	$ 57,667	$ 57,667	$ 69,200	$ 69,200	$ 69,200	$ 69,200	$ 80,734	$ 80,734	$ 80,734	$ 80,734	$ 92,267	$ 92,267	$ 92,267	$ 92,267	
Sub-Total	$ 61,901	$ 61,901	$ 61,901	$ 61,901	$ 61,901	$ 73,434	$ 73,434	$ 73,434	$ 73,434	$ 84,967	$ 84,967	$ 84,967	$ 84,967	$ 96,501	$ 96,501	$ 96,501	$ 96,501	
Riders																		
Phase IV Energy Efficiency Charge @ $ 0.24 /kW PLC	$ 6,000	$ 6,000	$ 6,000	$ 6,000	$ 6,000	$ 7,200	$ 7,200	$ 7,200	$ 7,200	$ 8,400	$ 8,400	$ 8,400	$ 8,400	$ 9,600	$ 9,600	$ 9,600	$ 9,600	
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Default Service Support Charge @$ 2.812 /kW NSPL	$ 70,300	$ 70,300	$ 70,300	$ 70,300	$ 70,300	$ 84,360	$ 84,360	$ 84,360	$ 84,360	$ 98,420	$ 98,420	$ 98,420	$ 98,420	$ 112,480	$ 112,480	$ 112,480	$ 112,480	
Solar Photovoltaic Requirements Charge @ 0.008 ¢/kv	$ -	$ 200	$ 600	$ 1,000	$ 1,460	$ 240	$ 720	$ 1,200	$ 1,752	$ 280	$ 840	$ 1,400	$ 2,044	$ 320	$ 960	$ 1,600	$ 2,336	
Sub-Total	$ 76,300	$ 76,500	$ 76,900	$ 77,300	$ 77,760	$ 91,800	$ 92,280	$ 92,760	$ 93,312	$ 107,100	$ 107,660	$ 108,220	$ 108,864	$ 122,400	$ 123,040	$ 123,680	$ 124,416	
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
PTC/HPS Charge																		
All kWh @ $ 0.04702 /kWh	$ -	$ 117,550	$ 352,650	$ 587,750	$ 858,115	$ 141,060	$ 423,180	$ 705,300	$ 1,029,738	$ 164,570	$ 493,710	$ 822,850	$ 1,201,361	$ 188,080	$ 564,240	$ 940,400	$ 1,372,984	
Sub Total	$ 138,201	$ 255,951	$ 491,451	$ 726,951	$ 997,776	$ 306,294	$ 588,894	$ 871,494	$ 1,196,484	$ 356,637	$ 686,337	$ 1,016,037	$ 1,395,192	$ 406,981	$ 783,781	$ 1,160,581	$ 1,593,901	
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Total Bill	**$ 138,201**	**$ 255,951**	**$ 491,451**	**$ 726,951**	**$ 997,776**	**$ 306,294**	**$ 588,894**	**$ 871,494**	**$ 1,196,484**	**$ 356,637**	**$ 686,337**	**$ 1,016,037**	**$ 1,395,192**	**$ 406,981**	**$ 783,781**	**$ 1,160,581**	**$ 1,593,901**	
% Increase	**9.72%**	**4.99%**	**2.50%**	**1.65%**	**1.18%**	**4.94%**	**2.48%**	**1.64%**	**1.17%**	**4.91%**	**2.46%**	**1.62%**	**1.16%**	**4.88%**	**2.44%**	**1.61%**	**1.15%**	

Penelec Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE TP - 115 KV OR GREATER DISCOUNT
With Demands Over 20,000 KW
At Average Levels of kWh Use

KW Demand																		
Total kW	25,000	25,000	25,000	25,000	25,000	30,000	30,000	30,000	30,000	35,000	35,000	35,000	35,000	40,000	40,000	40,000	40,000
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730
ENERGY USAGE																	
Monthly Energy Usage	0	2,500,000	7,500,000	12,500,000	18,250,000	3,000,000	9,000,000	15,000,000	21,900,000	3,500,000	10,500,000	17,500,000	25,550,000	4,000,000	12,000,000	20,000,000	29,200,000
Total Energy Usage	0	2,500,000	7,500,000	12,500,000	18,250,000	3,000,000	9,000,000	15,000,000	21,900,000	3,500,000	10,500,000	17,500,000	25,550,000	4,000,000	12,000,000	20,000,000	29,200,000
Total Proposed Bill	$ 92,005.20	$ 209,755.20	$ 445,255.20	$ 680,755.20	$ 951,580.20	$ 250,859.47	$ 533,459.47	$ 816,059.47	$ 1,141,049.47	$ 291,963.74	$ 621,663.74	$ 951,363.74	$ 1,330,518.74	$ 333,068.02	$ 709,868.02	$ 1,086,668.02	$ 1,519,988.02
Total Current Bill	89,170.76	207,003.18	442,668.03	678,332.88	949,347.46	247,727.43	530,525.25	813,323.07	1,138,540.56	288,451.67	618,382.46	948,313.25	1,327,733.66	329,175.91	706,239.67	1,083,303.43	1,516,926.76
Increase ($)	$ 2,834.44	$ 2,752.02	$ 2,587.17	$ 2,422.32	$ 2,232.74	$ 3,132.05	$ 2,934.23	$ 2,736.41	$ 2,508.91	$ 3,512.08	$ 3,281.29	$ 3,050.50	$ 2,785.09	$ 3,892.10	$ 3,628.34	$ 3,364.58	$ 3,061.26
Increase (%)	3.18%	1.33%	0.58%	0.36%	0.24%	1.26%	0.55%	0.34%	0.22%	1.22%	0.53%	0.32%	0.21%	1.18%	0.51%	0.31%	0.20%
Overall Increase (%)	1.49%	1.49%	1.49%	1.49%	1.49%	1.49%	1.49%	1.49%	1.49%	1.49%	1.49%	1.49%	1.49%	1.49%	1.49%	1.49%	1.49%
UNBUNDLED RATES - CURRENT																	
Distribution																	
Distribution Charge @ $3,413.98	$ 3,414	$ 3,414	$ 3,414	$ 3,414	$ 3,414	$ 3,414	$ 3,414	$ 3,414	$ 3,414	$ 3,414	$ 3,414	$ 3,414	$ 3,414	$ 3,414	$ 3,414	$ 3,414	$ 3,414
All kW @ $0.37/kW	$ 9,250	$ 9,250	$ 9,250	$ 9,250	$ 9,250	$ 11,100	$ 11,100	$ 11,100	$ 11,100	$ 12,950	$ 12,950	$ 12,950	$ 12,950	$ 14,800	$ 14,800	$ 14,800	$ 14,800
Sub-Total	$ 12,664	$ 12,664	$ 12,664	$ 12,664	$ 12,664	$ 14,514	$ 14,514	$ 14,514	$ 14,514	$ 16,364	$ 16,364	$ 16,364	$ 16,364	$ 18,214	$ 18,214	$ 18,214	$ 18,214
Riders																	
Phase IV Energy Efficiency Charge @ $ 0.24 /kW PLC	$ 6,000	$ 6,000	$ 6,000	$ 6,000	$ 6,000	$ 7,200	$ 7,200	$ 7,200	$ 7,200	$ 8,400	$ 8,400	$ 8,400	$ 8,400	$ 9,600	$ 9,600	$ 9,600	$ 9,600
TCJA @ -6.010 %	$ (761)	$ (761)	$ (761)	$ (761)	$ (761)	$ (872)	$ (872)	$ (872)	$ (872)	$ (983)	$ (983)	$ (983)	$ (983)	$ (1,095)	$ (1,095)	$ (1,095)	$ (1,095)
Smart Meter Charge @ $9.87	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10
Default Service Support Charge @$ 2.812 /kW NSPL	$ 70,300	$ 70,300	$ 70,300	$ 70,300	$ 70,300	$ 84,360	$ 84,360	$ 84,360	$ 84,360	$ 98,420	$ 98,420	$ 98,420	$ 98,420	$ 112,480	$ 112,480	$ 112,480	$ 112,480
Solar Photovoltaic Requirements Charge @ 0.008 ¢/kv	$ -	$ 200	$ 600	$ 1,000	$ 1,460	$ 240	$ 720	$ 1,200	$ 1,752	$ 280	$ 840	$ 1,400	$ 2,044	$ 320	$ 960	$ 1,600	$ 2,336
Sub-Total	$ 75,549	$ 75,749	$ 76,149	$ 76,549	$ 77,009	$ 90,938	$ 91,418	$ 91,898	$ 92,450	$ 106,126	$ 106,686	$ 107,246	$ 107,890	$ 121,315	$ 121,955	$ 122,595	$ 123,331
DSIC @ 5.000 %	$ 896	$ 896	$ 896	$ 896	$ 896	$ 1,043	$ 1,043	$ 1,043	$ 1,043	$ 1,190	$ 1,190	$ 1,190	$ 1,190	$ 1,336	$ 1,336	$ 1,336	$ 1,336
PTC/HPS Charge																	
All kWh @ $ 0.04702 /kWh	$ -	$ 117,550	$ 352,650	$ 587,750	$ 858,115	$ 141,060	$ 423,180	$ 705,300	$ 1,029,738	$ 164,570	$ 493,710	$ 822,850	$ 1,201,361	$ 188,080	$ 564,240	$ 940,400	$ 1,372,984
Sub Total	$ 89,108	$ 206,858	$ 442,358	$ 677,858	$ 948,683	$ 247,554	$ 530,154	$ 812,754	$ 1,137,744	$ 288,250	$ 617,950	$ 947,650	$ 1,326,805	$ 328,946	$ 705,746	$ 1,082,546	$ 1,515,866
STAS @ 0.07 %	$ 62	$ 145	$ 310	$ 475	$ 664	$ 173	$ 371	$ 569	$ 796	$ 202	$ 433	$ 663	$ 929	$ 230	$ 494	$ 758	$ 1,061
Total Bill	**$ 89,171**	**$ 207,003**	**$ 442,668**	**$ 678,333**	**$ 949,347**	**$ 247,727**	**$ 530,525**	**$ 813,323**	**$ 1,138,541**	**$ 288,452**	**$ 618,382**	**$ 948,313**	**$ 1,327,734**	**$ 329,176**	**$ 706,240**	**$ 1,083,303**	**$ 1,516,927**
UNBUNDLED RATES - PROPOSED																	
Distribution																	
Distribution Charge @ $4,233.84	$ 4,234	$ 4,234	$ 4,234	$ 4,234	$ 4,234	$ 4,234	$ 4,234	$ 4,234	$ 4,234	$ 4,234	$ 4,234	$ 4,234	$ 4,234	$ 4,234	$ 4,234	$ 4,234	$ 4,234
All kW @ $0.46/kW	$ 11,471	$ 11,471	$ 11,471	$ 11,471	$ 11,471	$ 13,766	$ 13,766	$ 13,766	$ 13,766	$ 16,060	$ 16,060	$ 16,060	$ 16,060	$ 18,354	$ 18,354	$ 18,354	$ 18,354
Sub-Total	$ 15,705	$ 15,705	$ 15,705	$ 15,705	$ 15,705	$ 17,999	$ 17,999	$ 17,999	$ 17,999	$ 20,294	$ 20,294	$ 20,294	$ 20,294	$ 22,588	$ 22,588	$ 22,588	$ 22,588
Riders																	
Phase IV Energy Efficiency Charge @ $ 0.24 /kW PLC	$ 6,000	$ 6,000	$ 6,000	$ 6,000	$ 6,000	$ 7,200	$ 7,200	$ 7,200	$ 7,200	$ 8,400	$ 8,400	$ 8,400	$ 8,400	$ 9,600	$ 9,600	$ 9,600	$ 9,600
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Default Service Support Charge @$ 2.812 /kW NSPL	$ 70,300	$ 70,300	$ 70,300	$ 70,300	$ 70,300	$ 84,360	$ 84,360	$ 84,360	$ 84,360	$ 98,420	$ 98,420	$ 98,420	$ 98,420	$ 112,480	$ 112,480	$ 112,480	$ 112,480
Solar Photovoltaic Requirements Charge @ 0.008 ¢/kv	$ -	$ 200	$ 600	$ 1,000	$ 1,460	$ 240	$ 720	$ 1,200	$ 1,752	$ 280	$ 840	$ 1,400	$ 2,044	$ 320	$ 960	$ 1,600	$ 2,336
Sub-Total	$ 76,300	$ 76,500	$ 76,900	$ 77,300	$ 77,760	$ 91,800	$ 92,280	$ 92,760	$ 93,312	$ 107,100	$ 107,660	$ 108,220	$ 108,864	$ 122,400	$ 123,040	$ 123,680	$ 124,416
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
PTC/HPS Charge																	
All kWh @ $ 0.04702 /kWh	$ -	$ 117,550	$ 352,650	$ 587,750	$ 858,115	$ 141,060	$ 423,180	$ 705,300	$ 1,029,738	$ 164,570	$ 493,710	$ 822,850	$ 1,201,361	$ 188,080	$ 564,240	$ 940,400	$ 1,372,984
Sub Total	$ 92,005	$ 209,755	$ 445,255	$ 680,755	$ 951,580	$ 250,859	$ 533,459	$ 816,059	$ 1,141,049	$ 291,964	$ 621,664	$ 951,364	$ 1,330,519	$ 333,068	$ 709,868	$ 1,086,668	$ 1,519,988
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Bill	**$ 92,005**	**$ 209,755**	**$ 445,255**	**$ 680,755**	**$ 951,580**	**$ 250,859**	**$ 533,459**	**$ 816,059**	**$ 1,141,049**	**$ 291,964**	**$ 621,664**	**$ 951,364**	**$ 1,330,519**	**$ 333,068**	**$ 709,868**	**$ 1,086,668**	**$ 1,519,988**
% Increase	**3.18%**	**1.33%**	**0.58%**	**0.36%**	**0.24%**	**1.26%**	**0.55%**	**0.34%**	**0.22%**	**1.22%**	**0.53%**	**0.32%**	**0.21%**	**1.18%**	**0.51%**	**0.31%**	**0.20%**

Penelec Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.		Current			Pro Forma				
		Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue	Revenue Change	Percent Change
	SCHEDULE H (All Electric School, Church and Hospital Rate)	*[a]*	*[b]*	*[c]=[a]x[b]*	*[e]=[a]+[d]*	*[f]*	*[g]=[e]x[f]*	*[h]=[g]-[c]*	*[i]=[h]/[c]*
1	Distribution								
2	Customer Charge	1,679	$ 35.13	$ 58,977	1,679	$ 35.13	$ 58,977	$ -	0.0%
3	Energy Charge (kWh)								
4	All kWh	23,931,981	$ 0.03312	792,627	23,931,981	$ 0.04011	959,831	167,204	21.1%
5	**Total Base Normalized Distribution Revenues**			**$ 851,604**			**$ 1,018,808**	**$ 167,204**	19.6%
6	Rider Charges								
7	Smart Meter Technologies Charge (Per Bill)	1,679	$ 0.52	$ 873	1,679	$ -	$ -	$ (873)	-100.0%
8	TCJA Voluntary Surcharge		-6.01%	(51,181)		0.00%	-	51,181	-100.0%
9	STAS		0.07%	2,630		0.00%	-	(2,630)	-100.0%
10	Distribution System Improvement Charge		5.00%	$ 42,159		0.00%	$ -	(42,159)	-100.0%
11	**Total Distribution Including Rider Charges**			**$ 846,084**			**$ 1,018,808**	**$ 172,724**	20.4%
12	Rider Charges								
13	Default Service Support Charge	23,931,981	$ 0.00388	92,856	23,931,981	$ 0.00388	92,856	-	0.0%
14	Universal Service Charge			-			-	-	0.0%
15	Solar Photovoltaic Requirements Charge	23,931,981	$ 0.00008	1,915	23,931,981	$ 0.00008	1,915	-	0.0%
16	Phase IV Energy Efficiency and Conservation Charge	23,931,981	$ 0.00175	41,881	23,931,981	$ 0.00175	41,881	-	0.0%
17	PTC/HPS Charge	23,931,981	$ 0.11603	2,776,828	23,931,981	$ 0.11603	2,776,828	-	0.0%
18	**Total Energy and Revenue**	23,931,981		**$ 3,759,564**	23,931,981		**$ 3,932,287**	**$ 172,724**	4.6%
19	Avg rate per kWh			$ 0.15709			$ 0.16431		
20	Proposed Increase						$ 172,724		
21	Percent Increase						4.59%		

Penelec Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE MS

ENERGY USAGE																		
All kWh	0	100	200	400	600	1,000	1,500	2,000	3,000	5,000	7,000	9,000	12,000	15,000	20,000	25,000	30,000
Total Energy Usage	0	100	200	400	600	1,000	1,500	2,000	3,000	5,000	7,000	9,000	12,000	15,000	20,000	25,000	30,000
Total Proposed Bill	$ 35.13	$ 51.31	$ 67.50	$ 99.87	$ 132.24	$ 196.98	$ 277.90	$ 358.82	$ 520.67	$ 844.36	$ 1,168.06	$ 1,491.75	$ 1,977.29	$ 2,462.83	$ 3,272.06	$ 4,081.30	$ 4,890.53
Total Current Bill	35.24	50.70	66.16	97.09	128.01	189.86	267.17	344.48	499.11	808.35	1,117.59	1,426.83	1,890.70	2,354.56	3,127.67	3,900.78	4,673.89
Increase ($)	$ (0.11)	$ 0.61	$ 1.33	$ 2.78	$ 4.22	$ 7.11	$ 10.73	$ 14.34	$ 21.56	$ 36.01	$ 50.46	$ 64.91	$ 86.59	$ 108.26	$ 144.39	$ 180.51	$ 216.64
Increase (%)	-0.31%	1.21%	2.02%	2.86%	3.30%	3.75%	4.02%	4.16%	4.32%	4.46%	4.52%	4.55%	4.58%	4.60%	4.62%	4.63%	4.64%
Overall Increase (%)	4.59%	4.59%	4.59%	4.59%	4.59%	4.59%	4.59%	4.59%	4.59%	4.59%	4.59%	4.59%	4.59%	4.59%	4.59%	4.59%	4.59%
UNBUNDLED RATES - CURRENT																	
Distribution																	
Distribution Charge @ $35.13	$ 35	$ 35	$ 35	$ 35	$ 35	$ 35	$ 35	$ 35	$ 35	$ 35	$ 35	$ 35	$ 35	$ 35	$ 35	$ 35	$ 35
All kWh @ 3.312 ¢/kWh	$ -	$ 3	$ 7	$ 13	$ 20	$ 33	$ 50	$ 66	$ 99	$ 166	$ 232	$ 298	$ 397	$ 497	$ 662	$ 828	$ 994
Sub-Total	$ 35	$ 38	$ 42	$ 48	$ 55	$ 68	$ 85	$ 101	$ 134	$ 201	$ 267	$ 333	$ 433	$ 532	$ 698	$ 863	$ 1,029
Riders																	
Phase IV Energy Efficiency Charge @ 0.175 ¢/kWh	$ -	$ 0	$ 0	$ 1	$ 1	$ 2	$ 3	$ 4	$ 5	$ 9	$ 12	$ 16	$ 21	$ 26	$ 35	$ 44	$ 53
TCJA @ -6.010 %	$ (2)	$ (2)	$ (3)	$ (3)	$ (3)	$ (4)	$ (5)	$ (6)	$ (8)	$ (12)	$ (16)	$ (20)	$ (26)	$ (32)	$ (42)	$ (52)	$ (62)
Smart Meter Charge @ $0.52	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1
Default Service Support Charge @ 0.388 ¢/kWh	$ -	$ 0	$ 1	$ 2	$ 2	$ 4	$ 6	$ 8	$ 12	$ 19	$ 27	$ 35	$ 47	$ 58	$ 78	$ 97	$ 116
Solar Photovoltaic Requirements Charge @ 0.008 ¢/kV	$ -	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1	$ 1	$ 1	$ 1	$ 2	$ 2	$ 2
Sub-Total	$ (2)	$ (1)	$ (1)	$ (0)	$ 1	$ 2	$ 4	$ 6	$ 10	$ 17	$ 24	$ 32	$ 43	$ 54	$ 73	$ 91	$ 110
DSIC @ 5.000 %	$ 2	$ 2	$ 2	$ 2	$ 3	$ 3	$ 4	$ 5	$ 7	$ 10	$ 13	$ 16	$ 21	$ 26	$ 35	$ 43	$ 51
PTC/HPS Charge																	
All kWh @ $ 0.11603 /kWh	$ -	$ 12	$ 23	$ 46	$ 70	$ 116	$ 174	$ 232	$ 348	$ 580	$ 812	$ 1,044	$ 1,392	$ 1,740	$ 2,321	$ 2,901	$ 3,481
Sub Total	$ 35	$ 51	$ 66	$ 97	$ 128	$ 190	$ 267	$ 344	$ 499	$ 808	$ 1,117	$ 1,426	$ 1,889	$ 2,353	$ 3,125	$ 3,898	$ 4,671
STAS @ 0.07 %	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1	$ 1	$ 1	$ 1	$ 2	$ 2	$ 3	$ 3
Total Bill	**$ 35**	**$ 51**	**$ 66**	**$ 97**	**$ 128**	**$ 190**	**$ 267**	**$ 344**	**$ 499**	**$ 808**	**$ 1,118**	**$ 1,427**	**$ 1,891**	**$ 2,355**	**$ 3,128**	**$ 3,901**	**$ 4,674**
UNBUNDLED RATES - PROPOSED																	
Distribution																	
Distribution Charge @ $35.13	$ 35	$ 35	$ 35	$ 35	$ 35	$ 35	$ 35	$ 35	$ 35	$ 35	$ 35	$ 35	$ 35	$ 35	$ 35	$ 35	$ 35
All kWh @ 4.011 ¢/kWh	$ -	$ 4	$ 8	$ 16	$ 24	$ 40	$ 60	$ 80	$ 120	$ 201	$ 281	$ 361	$ 481	$ 602	$ 802	$ 1,003	$ 1,203
Sub-Total	$ 35	$ 39	$ 43	$ 51	$ 59	$ 75	$ 95	$ 115	$ 155	$ 236	$ 316	$ 396	$ 516	$ 637	$ 837	$ 1,038	$ 1,238
Riders																	
Phase IV Energy Efficiency Charge @ 0.175 ¢/kWh	$ -	$ 0	$ 0	$ 1	$ 1	$ 2	$ 3	$ 4	$ 5	$ 9	$ 12	$ 16	$ 21	$ 26	$ 35	$ 44	$ 53
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Default Service Support Charge @ 0.388 ¢/kWh	$ -	$ 0	$ 1	$ 2	$ 2	$ 4	$ 6	$ 8	$ 12	$ 19	$ 27	$ 35	$ 47	$ 58	$ 78	$ 97	$ 116
Solar Photovoltaic Requirements Charge @ 0.008 ¢/kV	$ -	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1	$ 1	$ 1	$ 1	$ 2	$ 2	$ 2
Sub-Total	$ -	$ 1	$ 1	$ 2	$ 3	$ 6	$ 9	$ 11	$ 17	$ 29	$ 40	$ 51	$ 69	$ 86	$ 114	$ 143	$ 171
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
PTC/HPS Charge																	
All kWh @ $ 0.11603 /kWh	$ -	$ 12	$ 23	$ 46	$ 70	$ 116	$ 174	$ 232	$ 348	$ 580	$ 812	$ 1,044	$ 1,392	$ 1,740	$ 2,321	$ 2,901	$ 3,481
Sub Total	$ 35	$ 51	$ 67	$ 100	$ 132	$ 197	$ 278	$ 359	$ 521	$ 844	$ 1,168	$ 1,492	$ 1,977	$ 2,463	$ 3,272	$ 4,081	$ 4,891
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Bill	**$ 35**	**$ 51**	**$ 67**	**$ 100**	**$ 132**	**$ 197**	**$ 278**	**$ 359**	**$ 521**	**$ 844**	**$ 1,168**	**$ 1,492**	**$ 1,977**	**$ 2,463**	**$ 3,272**	**$ 4,081**	**$ 4,891**
% Increase	**$ (0)**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**

Penelec Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.		Current			Pro Forma				
		Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue	Revenue Change	Percent Change
	SCHEDULE OL (Outdoor Area Lighting Service)	*[a]*	*[b]*	*[c]=[a]x[b]*	*[e]=[a]+[d]*	*[f]*	*[g]=[e]x[f]*	*[h]=[g]-[c]*	*[i]=[h]/[c]*
1	HIGH PRESSURE SODIUM VAPOR								
2	70 WATTS	12,703	$ 19.38	$ 246,177	12,703	$ 23.87	$ 303,168	$ 56,991	23.2%
3	100 WATTS	69,157	$ 19.46	1,345,790	69,157	$ 23.97	1,657,348	311,558	23.2%
4	New 150 WATTS	122	$ 23.96	2,921	122	$ 29.51	3,597	676	23.2%
5	200 WATTS	29,312	$ 28.45	833,915	29,312	$ 35.04	1,026,971	193,056	23.2%
6	250 WATTS	75	$ 29.67	2,214	75	$ 36.54	2,727	513	23.1%
7	400 WATTS	3,463	$ 28.75	99,574	3,463	$ 35.41	122,626	23,052	23.2%
8	200 WATTS Floodlights	296	$ 34.56	10,214	296	$ 42.56	12,578	2,364	23.1%
9	400 WATTS Floodlight	712	$ 33.98	24,206	712	$ 41.85	29,810	5,604	23.2%
10	MERCURY VAPOR								
11	100 WATTS	30,941	$ 8.28	256,191	30,941	$ 10.20	315,501	59,310	23.2%
12	175 WATTS	31,176	$ 8.79	274,037	31,176	$ 10.82	337,478	63,441	23.2%
13	250 WATTS	3,638	$ 12.48	45,405	3,638	$ 15.37	55,917	10,512	23.2%
14	400 WATTS	1,522	$ 14.28	21,737	1,522	$ 17.59	26,770	5,033	23.2%
15	700 WATTS	57	$ 20.00	1,136	57	$ 24.63	1,399	263	23.1%
16	1,000 WATTS	177	$ 20.62	3,646	177	$ 25.39	4,490	844	23.2%
17	400 WATT Floodlight	403	$ 16.17	6,513	403	$ 19.91	8,021	1,508	23.1%
18	1,000 WATT Floodlight	134	$ 26.62	3,566	134	$ 32.78	4,392	826	23.2%
19	ADDITIONAL FACILITIES								
20	WOOD POLE - Per Pole Per Lamp	35,702	$ 1.61	57,480	35,702	$ 1.98	70,787	13,307	23.2%
21	WOOD POLE - In Excess of One Per Lamp	1,140	$ 3.94	4,492	1,140	$ 4.85	5,532	1,040	23.2%
22	FABRICATED POLE - Per Pole Per Lamp	2,300	$ 8.06	18,538	2,300	$ 9.93	22,830	4,292	23.1%
23	FABRICATED POLE - In Excess of One Per Lamp	229	$ 10.62	2,428	229	$ 13.08	2,990	562	23.2%
24	**Total Base Normalized Distribution Revenues**			**$ 3,260,181**			**$ 4,014,932**	**$ 754,751**	23.2%
25	Rider Charges								
26	Smart Meter Technologies Charge (Per Bill)			$ -	-	$ -	$ -	$ -	0.0%
27	TCJA Voluntary Surcharge		-6.01%	(195,937)		0.00%	-	195,937	-100.0%
28	STAS		0.07%	3,193		0.00%	-	(3,193)	-100.0%
29	Distribution System Improvement Charge		5.00%	$ 154,177		0.00%	$ -	(154,177)	-100.0%
30	**Total Distribution Including Rider Charges**			**$ 3,221,613**			**$ 4,014,932**	**$ 793,319**	24.6%
31	Rider Charges								
32	Default Service Support Charge	11,026,505	$ 0.00388	42,783	11,026,505	$ 0.00388	42,783	-	0.0%
33	Universal Service Charge			-			-	-	0.0%
34	Solar Photovoltaic Requirements Charge	11,026,505	$ 0.00008	882	11,026,505	$ 0.00008	882	-	0.0%
35	Phase IV Energy Efficiency and Conservation Charge	11,026,505	$ 0.00175	19,296	11,026,505	$ 0.00175	19,296	-	0.0%
36	PTC/HPS Charge	11,026,505	$ 0.11603	1,279,405	11,026,505	$ 0.11603	1,279,405	-	0.0%
37	**Total Energy and Revenue**	11,026,505		**$ 4,563,980**	11,026,505		**$ 5,357,299**	**$ 793,319**	17.4%
38	Avg rate per kWh			$ 0.41391			$ 0.48586		
39	Proposed Increase						$ 793,319		
40	Percent Increase						17.38%		

Penelec Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.		Current			Pro Forma				
		Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue	Revenue Change	Percent Change
	SCHEDULE SL (Street Lighting Service)	*[a]*	*[b]*	*[c]=[a]x[b]*	*[e]=[a]+[d]*	*[f]*	*[g]=[e]x[f]*	*[h]=[g]-[c]*	*[i]=[h]/[c]*
	High Pressure Sodium Vapor Street Lighting Service								
1	WOOD POLE								
2	70 WATTS	160,522	$ 10.48	$ 1,682,270	160,522	$ 14.27	$ 2,290,315	$ 608,045	36.1%
3	100 WATTS	263,199	$ 9.28	2,442,490	263,199	$ 12.63	3,325,312	882,821	36.1%
4	150 WATTS	37,786	$ 8.82	333,276	37,786	$ 12.01	453,736	120,460	36.1%
5	200 WATTS	30,914	$ 13.47	416,417	30,914	$ 18.34	566,928	150,511	36.1%
6	200 WATTS Prov E	48	$ 12.71	610	48	$ 17.30	831	221	36.1%
7	250 WATTS	303	$ 14.15	4,282	303	$ 19.26	5,830	1,548	36.1%
8	400 WATTS	7,085	$ 9.26	65,606	7,085	$ 12.61	89,319	23,713	36.1%
9	400 WATTS Prov E	12	$ 10.63	128	12	$ 14.47	174	46	36.1%
10	FIBERGLASS POLE NOT OVER 16 FEET								
11	70 WATTS	2,045	$ 16.75	34,249	2,045	$ 22.80	46,628	12,379	36.1%
12	100 WATTS	40,991	$ 15.56	637,822	40,991	$ 21.18	868,358	230,536	36.1%
13	150 WATTS	3,644	$ 15.10	55,032	3,644	$ 20.56	74,922	19,891	36.1%
14	200 WATTS	2,434	$ 19.71	47,969	2,434	$ 26.83	65,307	17,338	36.1%
15	250 WATTS	194	$ 20.36	3,957	194	$ 27.72	5,387	1,430	36.1%
16	400 WATTS	2,198	$ 15.52	34,108	2,198	$ 21.13	46,436	12,328	36.1%
17	UNDERPASS LIGHTING								
18	70 WATTS	12	$ 9.95	117	12	$ 13.55	159	42	36.1%
19	100 WATTS	457	$ 6.98	3,187	457	$ 9.50	4,338	1,152	36.1%
20	150 WATTS	193	$ 6.42	1,239	193	$ 8.74	1,687	448	36.1%
21	200 WATTS	49	$ 9.99	485	49	$ 13.60	661	175	36.1%
22	400 WATTS	-	$ 5.13	-	-	$ 6.98	-	-	0.0%
23	**Rate Schedule LED - Light Emitting Diode**								
24	COBRA HEAD								
25	50 WATTS	94,724	$ 8.29	785,259	94,724	$ 11.29	1,069,086	283,827	36.1%
26	90 WATTS	56,289	$ 9.88	556,131	56,289	$ 13.45	757,141	201,010	36.1%
27	130 WATTS	12,190	$ 11.14	135,796	12,190	$ 15.17	184,879	49,083	36.1%
28	260 WATTS	1,626	$ 17.30	28,131	1,626	$ 23.55	38,299	10,168	36.1%
29	Colonial								
30	50 WATTS	4,166	$ 13.37	55,704	4,166	$ 18.20	75,837	20,134	36.1%
31	90 WATTS	768	$ 14.71	11,297	768	$ 20.03	15,381	4,083	36.1%
	Acorn								
	50 WATTS	1,416	$ 22.30	31,577	1,416	$ 30.36	42,990	11,413	36.1%
	90 WATTS	-	$ 23.58	-	-	$ 32.10	-	-	0.0%

Penelec Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.		Current Billing Determinants		Current Rate	Current Revenue	Pro Forma Billing Determinants		Pro Forma Rate	Pro Forma Revenue	Revenue Change	Percent Change
	SCHEDULE SL (Street Lighting Service)	*[a]*		*[b]*	*[c]=[a]x[b]*	*[e]=[a]+[d]*		*[f]*	*[g]=[e]x[f]*	*[h]=[g]-[c]*	*[i]=[h]/[c]*
	SCHEDULE MSL (Municipal Street Lighting Service)										
	WOOD POLE										
	100 WATTS	-	$	7.94	-	-	$	10.81	-	-	0.0%
	175 WATTS	-	$	7.93	-	-	$	10.80	-	-	0.0%
	250 WATTS	-	$	11.09	-	-	$	15.10	-	-	0.0%
	FARBRICATED POLE										
	250 WATTS	-	$	17.30	-	-	$	23.55	-	-	0.0%
	STANDARD HIGH PRESSURE SODIUM VAPOR UNITS										
	WOOD POLE										
	250 WATTS	-	$	14.60	-	-	$	19.88	-	-	0.0%
	FABRICATED POLE										
	250 WATTS	-	$	20.98	-	-	$	28.56	-	-	0.0%
	MERCURY VAPOR FLOODLIGHT UNITS										
	WOOD POLE										
	400 WATTS	301	$	13.28	4,000	301	$	18.08	5,446	1,446	36.1%
	1,000 WATTS	768	$	15.95	12,250	768	$	21.72	16,677	4,428	36.1%
	FABRICATED POLE										
	400 WATTS	-	$	33.07	-	-	$	45.02	-	-	0.0%
	UNDERGROUND SYSTEM										
	Earth Construction/Ft	2,312,747	$	0.04	92,510	2,312,747	$	0.05	125,947	33,437	36.1%
	Sidewalk Construction/Ft	2,496	$	0.40	998	2,496	$	0.54	1,359	361	36.1%
	LIMITED ACCESS HIGHWAY LIGHTING										
	MERCURY VAPOR LAMP										
	250 WATTS	24	$	6.91	166	24	$	9.41	226	60	36.1%
	400 WATTS	60	$	5.91	355	60	$	8.05	483	128	36.1%
	HIGH PRESSURE SODIUM VAPOR LAMP										
	200 WATTS	-	$	9.07	-	-	$	12.35	-	-	0.0%
	400 WATTS	-	$	4.43	-	-	$	6.03	-	-	0.0%
	OVERHEAD OR BOULEVARD STREET LIGHTING										
	Overhead Self-Controlled (Per Unit)	22,239	$	1.86	41,365	22,239	$	2.53	56,316	14,951	36.1%
	First 100,000 kWh	1,144,871	$	0.00726	8,312	1,144,871	$	0.009884	11,316	3,004	36.1%
	Excess kWh	-	$	0.00191	-	-	$	0.002600	-		
32	**Total Base Normalized Distribution Revenues**				**$ 7,527,096**				**$ 10,247,712**	**$ 2,720,616**	36.1%

Penelec Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.		Current			Pro Forma			Revenue Change	Percent Change
		Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue		
	SCHEDULE SL (Street Lighting Service)	*[a]*	*[b]*	*[c]=[a]x[b]*	*[e]=[a]+[d]*	*[f]*	*[g]=[e]x[f]*	*[h]=[g]-[c]*	*[i]=[h]/[c]*
33	Rider Charges								
34	Smart Meter Technologies Charge (Per Bill)			$ -	-	$ -	$ -	$ -	0.0%
35	TCJA Voluntary Surcharge		-6.01%	(452,378)		0.00%	-	452,378	-100.0%
36	STAS		0.07%	7,888		0.00%	-	(7,888)	-100.0%
37	Distribution System Improvement Charge		5.00%	$ 353,912		0.00%	$ -	(353,912)	-100.0%
38	**Total Distribution Including Rider Charges**			**$ 7,436,518**			**$ 10,247,712**	**$ 2,811,195**	37.8%
39	Rider Charges								
40	Default Service Support Charge	31,975,577	$ 0.00388	124,065	31,975,577	$ 0.00388	124,065	-	0.0%
41	Universal Service Charge			-			-	-	0.0%
42	Solar Photovoltaic Requirements Charge	31,975,577	$ 0.00008	2,558	31,975,577	$ 0.00008	2,558	-	0.0%
43	Phase IV Energy Efficiency and Conservation Charge	31,975,577	$ 0.00011	3,517	31,975,577	$ 0.00011	3,517	-	0.0%
44	PTC/HPS Charge	31,975,577	$ 0.11603	3,710,126	31,975,577	$ 0.11603	3,710,126	-	0.0%
45	**Total Energy and Revenue**			**$ 11,276,784**	-		**$ 14,087,979**	**$ 2,811,195**	24.9%
46	Avg rate per kWh			$0.00000			$0.00000		
47	Proposed Increase						$2,811,195		
48	Percent Increase						24.93%		

Penelec Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.		Current			Pro Forma				
		Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue	Revenue Change	Percent Change
	SCHEDULE Borderline Service	*[a]*	*[b]*	*[c]=[a]x[b]*	*[e]=[a]+[d]*	*[f]*	*[g]=[e]x[f]*	*[h]=[g]-[c]*	*[i]=[h]/[c]*
1	Distribution								
2	Energy Charge (kWh)								
3	All kWh	313,377	$ 0.05038	15,788	313,377	$ 0.10028	31,426	15,638	99.1%
4	**Total Base Normalized Distribution Revenues**			**$ 15,788**			**$ 31,426**	**$ 15,638**	99.1%
5	Rider Charges								
6	Smart Meter Technologies Charge (Per Bill)			$ -	-	$ -	$ -	$ -	0.0%
7	TCJA Voluntary Surcharge		-6.01%	(949)		0.00%	-	949	-100.0%
8	STAS		0.07%	37		0.00%	-	(37)	-100.0%
9	Distribution System Improvement Charge		5.00%	$ 742		0.00%	$ -	(742)	-100.0%
10	**Total Distribution Including Rider Charges**			**$ 15,618**			**$ 31,426**	**$ 15,808**	101.2%
11	Rider Charges								
12	Default Service Support Charge	313,377	$ 0.00388	1,216	313,377	$ 0.00388	1,216	-	0.0%
13	Universal Service Charge			-			-	-	0.0%
14	Solar Photovoltaic Requirements Charge	313,377	$ 0.00008	25	313,377	$ 0.00008	25	-	0.0%
15	Phase IV Energy Efficiency and Conservation Charge			-	-	$ -	-	-	0.0%
16	PTC/HPS Charge	313,377	$ 0.11603	36,361	313,377	$ 0.11603	36,361	-	0.0%
17	**Total Energy and Revenue**	313,377		**$ 53,220**	313,377		**$ 69,028**	**$ 15,808**	29.7%
18	Avg rate per kWh			$ 0.16983			$ 0.22027		
19	Proposed Increase						$ 15,808		
20	Percent Increase						29.70%		

Penelec Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.	Rider L (Partial Service)	Current Billing Determinants *[a]*	Current Rate *[b]*	Current Revenue *[c]=[a]x[b]*	Pro Forma Billing Determinants *[e]=[a]+[d]*	Pro Forma Rate *[f]*	Pro Forma Revenue *[g]=[e]x[f]*	Revenue Change *[h]=[g]-[c]*	Percent Change *[i]=[h]/[c]*
1	Distribution								
2	Customer Charge	108	$ 86.43	$ 9,334	108	$ 107.43	$ 11,602	$ 2,268	24.3%
3	Demand Charge (kW)								
4	Backup Secondary KW	-	$ 5.01	-	-	$ 6.09	-	-	0.0%
5	Maint Secondary KW	-	$ 4.01	-	-	$ 4.87	-	-	0.0%
6	Backup Primary KW	81,420	$ 2.60	211,692	81,420	$ 3.23	263,211	51,519	24.3%
7	Maint Primary KW	-	$ 2.08	-	-	$ 2.59	-	-	0.0%
8	Backup Transmission KW	107,908	$ 0.28	30,214	107,908	$ 0.35	37,470	7,256	24.0%
9	Maint Transmission KW	-	$ 0.22	-	-	$ 0.27	-	-	0.0%
10	**Total Base Normalized Distribution Revenues**			**$ 251,240**			**$ 312,283**	**$ 61,043**	24.3%
11	Avg rate per kWh			$ -			$ -		
12	Proposed Increase						$ 61,043		
13	Percent Increase						24.30%		

Penelec Rate District Customer Charge Analysis Test Period 12 Months Ended December 2025	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT
Summary of Monthly Customer Costs												
Fully-Loaded Customer Costs	$ 71.91	$ 66.57	$ 71.52	$ 64.82	$ 77.78	$ 242.15	$ 2,313.83	$ 2,501.20	$ 1,106.66	$ 95.69	$ 136.34	$ 2,146.84
Basic Customer Costs	$ 58.26	$ 54.69	$ 56.25	$ 54.09	$ 61.10	$ 105.10	$ 1,859.03	$ 1,718.82	$ 932.24	$ 62.88	$ 98.19	$ 1,306.23
Fully-Loaded Customer Costs												
Customer-related Revenue Requirements	$ 504,304	$ 396,575	$ 534	$ 41,175	$ 28,638	$ 1,233	$ 12,508	$ 1,824	$ 134	$ 161	$ 3,154	$ 18,368
Number of customers	584,383	496,418	622	52,935	30,681	424	450	61	10	140	1,928	713
Monthly Fully-Loaded cost per customer	**$ 71.91**	**$ 66.57**	**$ 71.52**	**$ 64.82**	**$ 77.78**	**$ 242.15**	**$ 2,313.83**	**$ 2,501.20**	**$ 1,106.66**	**$ 95.69**	**$ 136.34**	**$ 2,146.84**
Uncollectible Expense	7,728	$ 7,227	$ 4	$ 69	$ 258	$ 61	$ 69	$ -	$ 0	$ 3	$ 12	$ 26
Monthly basic cost per customer	**$ 70.81**	**$ 65.60**	**$ 71.04**	**$ 64.71**	**$ 77.08**	**$ 230.08**	**$ 2,301.09**	**$ 2,501.20**	**$ 1,106.21**	**$ 93.91**	**$ 135.84**	**$ 2,143.79**
Basic Customer Costs		3,689										
Plant		**$ 66.45**										
(364) Poles, Towers & Fixtures	$ 533,747	$ 416,092	$ 521	$ 44,336	$ 27,823	$ 612	$ 21,372	$ 2,304	$ 260	$ 118	$ 1,628	$ 18,681
(365) Overhead Conductors & Devices	1,239,452	1,013,083	1,268	107,948	66,459	1,332	38,977	4,199	477	288	3,964	1,456
(366) Underground Conduit	-	-	-	-	-	-	-	-	-	-	-	-
(367) Underground Conductors & Device	246,486	208,009	260	22,164	13,006	196	1,499	160	20	59	814	299
(368) Line Transformers	377,230	320,722	401	34,174	19,828	274	20	-	3	91	1,255	461
(369) Services	143,210	121,758	152	12,974	7,528	104	8	-	1	35	476	175
(370) Meters	151,548	113,272	243	14,136	16,405	624	5,195	1,566	8	101	-	-
(371) Customer Premises	28,503	-	-	-	-	-	-	-	-	-	28,503	-
(372) Leased Property Cust. Prem.	195	-	-	-	-	-	-	-	-	-	195	-
(373) Streetlight	51,507	-	-	-	-	-	-	-	-	-	-	51,507
Total Customer-Related Plant	$ 2,771,878	$ 2,192,935	$ 2,846	$ 235,732	$ 151,049	$ 3,141	$ 67,070	$ 8,229	$ 770	$ 692	$ 36,836	$ 72,578
Accumulated Depreciation												
(108-364) Poles	$ (163,472)	$ (127,438)	$ (160)	$ (13,579)	$ (8,522)	$ (187)	$ (6,546)	$ (706)	$ (80)	$ (36)	$ (499)	$ (5,721)
(108-365) OH Conductors	(244,194)	(199,595)	(250)	(21,268)	(13,094)	(263)	(7,679)	(827)	(94)	(57)	(781)	(287)
(108-366) UG Conduit	-	-	-	-	-	-	-	-	-	-	-	-
(108-367) UG Cond & Dev	(83,461)	(70,432)	(88)	(7,505)	(4,404)	(66)	(507)	(54)	(7)	(20)	(276)	(101)
(108-368) Line Transformers	(139,859)	(118,909)	(149)	(12,670)	(7,351)	(102)	(7)	-	(1)	(34)	(465)	(171)
(108-369) Services	(60,076)	(51,077)	(64)	(5,442)	(3,158)	(44)	(3)	-	(1)	(15)	(200)	(73)
(108-370) Meters	(63,032)	(47,112)	(101)	(5,879)	(6,823)	(259)	(2,160)	(651)	(3)	(42)	-	-
(108-371) Install on Cust Premise	(22,923)	-	-	-	-	-	-	-	-	-	(22,923)	-
(108-372) Leased Property Cust. Prem.	(193)	-	-	-	-	-	-	-	-	-	(193)	-
(108-373) Street Lighting	(13,504)	-	-	-	-	-	-	-	-	-	-	(13,504)
Total Accumulated Depreciation	$ (790,714)	$ (614,563)	$ (811)	$ (66,343)	$ (43,351)	$ (921)	$ (16,903)	$ (2,238)	$ (185)	$ (203)	$ (25,336)	$ (19,858)
Net income before taxes & interest												
Net Plant	$ 1,981,163	1,578,372	2,035	169,388	107,698	2,221	50,167	5,991	584	489	11,499	52,720
Net Income after taxes	$ 162,257	129,269	167	13,873	8,820	182	4,109	491	48	40	942	4,318
Add: Income Taxes	$ 35,096	$ 27,961	$ 36	$ 3,001	$ 1,908	$ 39	$ 889	$ 106	$ 10	$ 9	$ 204	$ 934
Net income before taxes & interest	$ 197,354	$ 157,229	$ 203	$ 16,874	$ 10,728	$ 221	$ 4,997	$ 597	$ 58	$ 49	$ 1,146	$ 5,252

Penelec Rate District Customer Charge Analysis Test Period 12 Months Ended December 2025	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Borderline Service BRD	All-Electric SCH Rate H	Outdoor Lighting POL	Street Lighting Service STLT
O&M Expenses												
(580) Operation Supervision & Engineering	$ 1,659	$ 1,325	$ 2	$ 151	$ 127	$ 4	$ 37	$ 9	$ 0	$ 1	$ 3	$ 1
(581) Load Dispatching	-	-	-	-	-	-	-	-	-	-	-	-
(582) Station Expenses	-	-	-	-	-	-	-	-	-	-	-	-
(583) Overhead line expenses	430	351	0	37	23	0	14	1	0	0	1	1
(584) Underground line expenses	1,109	936	1	100	58	1	7	1	0	0	4	1
(586) Meter expenses	1,138	851	2	106	123	5	39	12	0	1	-	-
(588) Miscellaneous distribution expenses	11,066	8,756	11	941	603	13	268	33	3	3	146	289
(589) Rents	1,830	1,448	2	156	100	2	44	5	1	0	24	48
(590) Maintenance Supervision and Engineering	510	410	1	44	28	1	16	2	0	0	2	7
(591) Maintenance of Structures	-	-	-	-	-	-	-	-	-	-	-	-
(592) Maintenance of Station Equipment	-	-	-	-	-	-	-	-	-	-	-	-
(593) Maintenance of Overhead Lines	86,393	70,614	88	7,524	4,632	93	2,717	293	33	20	276	101
(594) Maintenance of underground lines	2,027	1,711	2	182	107	2	12	1	0	0	7	2
(595) Maintenance of line transformers	-	-	-	-	-	-	-	-	-	-	-	-
(596) Maintenance of street lighting and signal systems	1,256	-	-	-	-	-	-	-	-	-	-	1,256
(597) Maintenance of meters	3,256	2,434	5	304	352	13	112	34	0	2	-	-
(598) Maintenance of miscellaneous distribution plant	1,183	936	1	101	64	1	29	4	0	0	16	31
Total Customer Accounts and Services	19,846	17,744	15	1,032	817	69	77	1	0	6	47	39
Total Customer Information	8,018	6,615	10	844	489	7	7	1	0	2	31	11
Total Sales	81	69	0	7	4	0	0	0	0	0	0	0
Total O&M	$ 139,800	$ 114,199	$ 141	$ 11,529	$ 7,528	$ 210	$ 3,377	$ 396	$ 39	$ 36	$ 557	$ 1,788
Depreciation Expense												
(403-364) Poles	$ 8,977	$ 6,998	$ 9	$ 746	$ 468	$ 10	$ 359	$ 39	$ 4	$ 2	$ 27	$ 314
(403-365) OH Conductors	27,411	22,405	28	2,387	1,470	29	862	93	11	6	88	32
(403-366) UG Conduit	-	-	-	-	-	-	-	-	-	-	-	-
(403-367) UG Conductors	6,199	5,231	7	557	327	5	38	4	1	1	20	8
(403-368) Line Transformers	10,108	8,594	11	916	531	7	1	-	0	2	34	12
(403-369) Services	2,463	2,094	3	223	129	2	0	-	0	1	8	3
(403-370) Meters	12,116	9,056	19	1,130	1,312	50	415	125	1	8	-	-
(403-371) Install on Cust Premise	392	-	-	-	-	-	-	-	-	-	392	-
(403-372) Leased Property Cust. Prem.	0	-	-	-	-	-	-	-	-	-	0	-
(403-373) Streetlight	3,767	-	-	-	-	-	-	-	-	-	-	3,767
Total Depreciation Expense	$ 71,433	$ 54,378	$ 76	$ 5,959	$ 4,237	$ 104	$ 1,675	$ 261	$ 16	$ 21	$ 570	$ 4,137
Basic customer-related costs	408,586	325,806	420	34,362	22,494	535	10,050	1,253	113	106	2,272	11,176
Number of customers	584,383	496,418	622	52,935	30,681	424	450	61	10	140	1,928	713
Monthly basic cost per customer	**$ 58.26**	**$ 54.69**	**$ 56.25**	**$ 54.09**	**$ 61.10**	**$ 105.10**	**$ 1,859.03**	**$ 1,718.82**	**$ 932.24**	**$ 62.88**	**$ 98.19**	**$ 1,306.23**

Penn Power Rate District
Summary of Rates

Current Rates

	Rate RS	Rate GS-Vol.	Rate GS-Small	Rate GS-Medium	Rate GS-Large	Rate GP	Rate TP	Rate PNP
Distribution								
Distribution Charge	$ 11.00	$ 11.00	$ 24.89	$ 26.87	$ 130.07	$ 114.35	$ 324.29	$ 15.56
All kW	$ 1.88	$ 1.88	$ -	$ 3.40	$ 4.36	$ 4.34	$ 0.54	
All kWh	$ 0.04437	$ 0.04437	$ 0.03623	$ -	$ -			$ 0.03440
All rkVA				$ 0.20	$ 0.20	$ 0.20		
Smart Meter Charge	$ (0.60)	$ (0.60)	$ 1.04	$ 1.04	$ 4.85	$ 4.85	$ 4.85	$ 1.04
DSIC Charge	7.500%	7.500%	7.500%	7.500%	7.500%	7.500%	7.500%	7.500%
TCJA Voluntary Surcharge	-3.390%	-3.390%	-3.390%	-3.390%	-3.390%	-3.390%	-3.390%	-3.390%
STAS	-0.02%	-0.02%	-0.02%	-0.02%	-0.02%	-0.02%	-0.02%	-0.02%
Default Service Support Charge	$ (0.00072)	$ (0.00072)	$ (0.00176)	$ (0.00181)	$ (0.842)	$ (0.842)	$ (0.842)	$ (0.00181)
Universal Service	$ 0.00927	$ 0.00927						
Solar Photovoltaic Req Charge	$ 0.00006	$ 0.00006	$ 0.00006	$ 0.00006	$ 0.00006	$ 0.00006	$ 0.00006	$ 0.00006
Phase IV Energy Efficiency Charge	$ 0.00200	$ 0.00206	$ 0.00206	$ 0.00206	$ 0.44	$ 0.44	$ 0.44	$ 0.00206
PTC/HPS Charge	$ 0.11231	$ 0.11231	$ 0.13109	$ 0.13109	$ 0.03839	$ 0.03839	$ 0.03839	$ 0.13109

Proposed Rates

	Rate RS	Rate GS-Vol.	Rate GS-Small	Rate GS-Medium	Rate GS-Large	Rate GP	Rate TP	Rate MS
Distribution								
Distribution Charge	$ 14.50	$ 14.50	$ 36.51	$ 38.13	$ 178.36	$ 166.42	$ 419.93	$ 15.56
All kW	$ 2.68	$ 2.68	$ -	$ 4.83	$ 5.98	$ 6.32	$ 0.70	
All kWh	$ 0.06441	$ 0.06441	$ 0.05315	$ -	$ -			$ 0.05244
All rkVA				$ 0.28	$ 0.27	$ 0.29		
Smart Meter Charge	$ -	$ -	$0.00	$ -	$ -	$ -	$ -	$ -
DSIC Charge	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
TCJA Voluntary Surcharge	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
STAS	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Default Service Support Charge	$ (0.00072)	$ (0.00072)	$ (0.00176)	$ (0.00181)	$ (0.842)	$ (0.842)	$ (0.842)	$ (0.00181)
Universal Service	$ 0.00927	$ 0.00927	-	-	-	-	-	-
Solar Photovoltaic Req Charge	$ 0.00006	$ 0.00006	$ 0.00006	$ 0.00006	$ 0.00006	$ 0.00006	$ 0.00006	$ 0.00006
Phase IV Energy Efficiency Charge	$ 0.00200	$ 0.00206	$ 0.00206	$ 0.00206	$ 0.44	$ 0.44	$ 0.44	$ 0.00
PTC/HPS Charge	$ 0.11231	$ 0.11231	$ 0.13109	$ 0.13109	$ 0.03839	$ 0.03839	$ 0.03839	$ 0.13109

Penn Power Rate District
Summary of Distribution of Revenues ($ in Thousands)

Revenue Summary (w/ Calculated Distribution Rider Revenues)

					Present Rates					Proposed Rates					Revenue Increase			
Line No.	Rate Group	End of Period Customers	Normalized Sales (MWH)	Normalized Demand (KW)	Normalized Base Revenues	Distribution Riders (DSIC, SMT STAS, TCJA)	Subtotal Base Dist. Rev. plus Rider Changes	Other Rider Charges	Total Present Rates	Base Revenues After Increase	Distribution Riders (DSIC, SMT STAS, TCJA)	Subtotal Base Dist. Rev. plus Rider Changes	Other Rider Charges	Total Revenue After Increase	Base Revenue Increase	Base Rev Percent Increase	Net Overall Increase	Net Overall Percent Increase
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1	R	152,010	1,713,034	67,873	$ 96,200	$ 3,918	$ 100,119	$ 210,566	$ 310,685	$ 136,967	$ -	$ 136,967	$ 210,566	$ 347,534	$ 40,767	42.4%	$ 36,849	11.9%
2	GSV	78	1,995	1,738	$ 102	$ 5	$ 107	$ 245	$ 352	$ 147	$ -	$ 147	$ 245	$ 392	$ 45	43.7%	$ 40	11.3%
3	GSS	11,535	49,282	0	$ 5,231	$ 362	$ 5,592	$ 6,478	$ 12,070	$ 7,674	$ -	$ 7,674	$ 6,478	$ 14,152	$ 2,443	46.7%	$ 2,081	17.2%
4	GSM	8,839	839,944	3,039,157	$ 13,368	$ 739	$ 14,107	$ 110,369	$ 124,476	$ 18,971	$ -	$ 18,971	$ 110,369	$ 129,340	$ 5,603	41.9%	$ 4,864	3.9%
5	GSL	144	322,712	855,254	$ 4,027	$ 184	$ 4,211	$ 12,128	$ 16,339	$ 5,522	$ -	$ 5,522	$ 12,128	$ 17,650	$ 1,495	37.1%	$ 1,311	8.0%
6	GP	126	393,670	920,483	$ 4,249	$ 193	$ 4,442	$ 14,831	$ 19,273	$ 6,184	$ -	$ 6,184	$ 14,831	$ 21,015	$ 1,935	45.5%	$ 1,742	9.0%
7	TP	45	1,309,301	4,095,558	$ 2,803	$ 156	$ 2,959	$ 49,666	$ 52,625	$ 3,629	$ -	$ 3,629	$ 49,666	$ 53,295	$ 827	29.5%	$ 671	1.3%
8	PNP	88	1,863	0	$ 80	$ 5	$ 85	$ 245	$ 330	$ 114	$ -	$ 114	$ 245	$ 359	$ 34	41.8%	$ 29	8.8%
9	POL	705	2,686	0	$ 568	$ 22	$ 590	$ 353	$ 943	$ 811	$ -	$ 811	$ 353	$ 1,164	$ 243	42.8%	$ 221	23.5%
10	STLT	82	3,267	0	$ 1,003	$ 39	$ 1,042	$ 429	$ 1,471	$ 1,501	$ -	$ 1,501	$ 429	$ 1,930	$ 497	49.6%	$ 459	31.2%
11	Rider L	0			$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -	0.0%	$ -	0.0%
12	**TOTAL Penn Pow**	**173,652**	**4,637,753**	**8,980,062**	**$ 127,631**	**$ 5,622**	**$ 133,254**	**$ 405,310**	**$ 538,563**	**$ 181,520**	**$ -**	**$ 181,520**	**$ 405,310**	**$ 586,829**	**$ 53,888**	**42.2%**	**$ 48,266**	**9.0%**

Revenue Summary (w/ 2025 Forecasted Distribution Rider Revenues)

					Present Rates					Proposed Rates					Revenue Increase			
Line No.	Rate Group	End of Period Customers	Normalized Sales (MWH)	Normalized Demand (KW)	Normalized Base Revenues	Distribution Riders (DSIC, SMT STAS, TCJA)	Subtotal Base Dist. Rev. plus Rider Changes	Other Rider Charges	Total Present Rates	Base Revenues After Increase	Distribution Riders (DSIC, SMT STAS, TCJA)	Subtotal Base Dist. Rev. plus Rider Changes	Other Rider Charges	Total Revenue After Increase	Base Revenue Increase	Base Rev Percent Increase	Net Overall Increase	Net Overall Percent Increase
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1	R	152,010	1,713,034	67,873	$ 96,200	$ (984)	$ 95,216	$ 210,566	$ 305,782	$ 136,967	$ -	$ 136,967	$ 210,566	$ 347,534	$ 40,767	42.4%	$ 41,751	13.7%
2	GSV	78	1,995	1,738	$ 102	$ (0)	$ 102	$ 245	$ 347	$ 147	$ -	$ 147	$ 245	$ 392	$ 45	43.7%	$ 45	12.9%
3	GSS	11,535	49,282	0	$ 5,231	$ 182	$ 5,412	$ 6,478	$ 11,890	$ 7,674	$ -	$ 7,674	$ 6,478	$ 14,152	$ 2,443	46.7%	$ 2,261	19.0%
4	GSM	8,839	839,944	3,039,157	$ 13,368	$ 193	$ 13,561	$ 110,369	$ 123,930	$ 18,971	$ -	$ 18,971	$ 110,369	$ 129,340	$ 5,603	41.9%	$ 5,410	4.4%
5	GSL	144	322,712	855,254	$ 4,027	$ (4)	$ 4,023	$ 12,128	$ 16,151	$ 5,522	$ -	$ 5,522	$ 12,128	$ 17,650	$ 1,495	37.1%	$ 1,499	9.3%
6	GP	126	393,670	920,483	$ 4,249	$ (19)	$ 4,229	$ 14,831	$ 19,061	$ 6,184	$ -	$ 6,184	$ 14,831	$ 21,015	$ 1,935	45.5%	$ 1,954	10.3%
7	TP	45	1,309,301	4,095,558	$ 2,803	$ (92)	$ 2,711	$ 49,666	$ 52,376	$ 3,629	$ -	$ 3,629	$ 49,666	$ 53,295	$ 827	29.5%	$ 919	1.8%
8	PNP	88	1,863	0	$ 80	$ 2	$ 82	$ 245	$ 327	$ 114	$ -	$ 114	$ 245	$ 359	$ 34	41.8%	$ 32	9.7%
9	POL	705	2,686	0	$ 568	$ (2)	$ 566	$ 353	$ 919	$ 811	$ -	$ 811	$ 353	$ 1,164	$ 243	42.8%	$ 245	26.7%
10	STLT	82	3,267	0	$ 1,003	$ (4)	$ 999	$ 429	$ 1,428	$ 1,501	$ -	$ 1,501	$ 429	$ 1,930	$ 497	49.6%	$ 501	35.1%
11	Rider L	0	0	0	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.0%	$ -	0.0%
12	**TOTAL Penn Pow**	**173,652**	**4,637,753**	**8,980,062**	**$ 127,631**	**$ (729)**	**$ 126,902**	**$ 405,310**	**$ 532,212**	**$ 181,520**	**$ -**	**$ 181,520**	**$ 405,310**	**$ 586,829**	**$ 53,888**	**42.2%**	**$ 54,617**	**10.3%**

Penn Power Rate District Target Revenues	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT
Revenue Requirements at EROR											
Base Rate Revenues at EROR	181,520	138,387	87	9,784	18,599	3,675	7,450	419	111	843	2,165
Current Base Rate Revenues	127,631	96,200	102	5,231	13,368	4,027	4,249	2,803	80	568	1,003
Increase / (Decrease) ($)	53,888	42,187	(15)	4,553	5,231	(352)	3,201	(2,384)	30	275	1,162
Increase / (Decrease) (%)	42.2%	43.9%	-14.3%	87.1%	39.1%	-8.7%	75.3%	-85.1%	37.5%	48.5%	115.8%
Revenue Requirements at Uniform %											
Uniform Increase in Revenues	181,520	136,818	145	7,439	19,013	5,727	6,043	3,986	114	808	1,427
Current Retail Revenues	127,631	96,200	102	5,231	13,368	4,027	4,249	2,803	80	568	1,003
Increase / (Decrease) ($)	53,888	40,618	43	2,208	5,644	1,700	1,794	1,183	34	240	424
Increase / (Decrease) (%)	42.2%	42.2%	42.2%	42.2%	42.2%	42.2%	42.2%	42.2%	42.2%	42.2%	42.2%
Movement to EROR	10.00%										
Revenue Targets											
Target Revenues	181,520	136,975	139	7,674	18,971	5,522	6,184	3,629	114	811	1,501
Current Revenues	127,631	96,200	102	5,231	13,368	4,027	4,249	2,803	80	568	1,003
Increase / (Decrease) ($)	53,888	40,775	37	2,443	5,603	1,495	1,935	827	34	243	497
Increase / (Decrease) (%)	42.2%	42.4%	36.6%	46.7%	41.9%	37.1%	45.5%	29.5%	41.8%	42.8%	49.6%
Total Revenue Increase (%)		11.9%	11.3%	17.2%	3.9%	8.0%	9.0%	1.3%	8.8%	23.5%	31.2%

Target Revenues Check											
Target (Base)	181,520	136,975	139	7,674	18,971	5,522	6,184	3,629	114	811	1,501
Other Revenues	5,667	4,251	3	268	673	122	174	95	3	36	43
Total Revenues	187,186	141,226	142	7,942	19,644	5,644	6,357	3,724	117	847	1,543
Check >>	-										

Penn Power Rate District Target Revenues	- Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT
Target Revenues (Total)	224,029	141,226	4,390	11,925	23,222	9,773	10,434	7,880	4,365	5,062	5,752
Current Revenues (Total)	170,140	100,451	4,353	9,482	17,619	8,278	8,500	7,054	4,331	4,819	5,254
$ Difference	53,888	40,775	37	2,443	5,603	1,495	1,935	827	34	243	497
% Difference	31.7%	40.6%	0.9%	25.8%	31.8%	18.1%	22.8%	11.7%	0.8%	5.0%	9.5%
Revenue Requirements											
- Demand	36,942	18,844	25	694	11,049	3,389	2,696	71	38	61	77
- Customer	150,245	123,794	66	9,358	8,223	408	4,928	442	76	818	2,131
- Commodity	-	-	-	-	-	-	-	-	-	-	-
Revenue Requirements	187,186	142,638	91	10,052	19,272	3,797	7,624	513	114	879	2,208
Target Revenues											
- Demand	37,302	18,095	39	529	10,876	4,928	2,186	501	38	57	52
- Customer	144,218	118,879	101	7,144	8,095	594	3,997	3,128	76	755	1,449
- Commodity	-	-	-	-	-	-	-	-	-	-	-
Target Revenues	181,520	136,975	139	7,674	18,971	5,522	6,184	3,629	114	811	1,501

Penn Power Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.		Current			Pro Forma				
		Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue	Revenue Change	Percent Change
	SCHEDULE RS (Residential Service)	*[a]*	*[b]*	*[c]=[a]x[b]*	*[e]=[a]+[d]*	*[f]*	*[g]=[e]x[f]*	*[h]=[g]-[c]*	*[i]=[h]/[c]*
1	Distribution								
2	Customer Charge	1,824,115	$11.00	$ 20,065,266	1,824,115	$ 14.50	$ 26,449,669	$ 6,384,403	31.8%
3	Demand Charge (kW)	67,873	$ 1.88	127,601	67,873	$ 2.68	181,685	54,084	42.4%
4	Energy Charge (kWh)								
5	All kWh	1,713,034,249	$ 0.04437	76,007,330	1,713,034,249	$ 0.06441	110,336,066	34,328,736	45.2%
6	**Total Base Normalized Distribution Revenues**			**$ 96,200,197**			**$ 136,967,420**	**$ 40,767,223**	42.4%
7	Rider Charges								
8	Smart Meter Technologies Charge (Per Bill)	1,824,115	$ (0.60)	$ (1,094,469)	1,824,115	$ -	$ -	$ 1,094,469	-100.0%
9	TCJA Voluntary Surcharge		-3.39%	(3,261,187)		0.00%	-	3,261,187	-100.0%
10	STAS		-0.02%	(62,149)		0.00%	-	62,149	-100.0%
11	Distribution System Improvement Charge		7.50%	$ 8,336,283		0.00%	$ -	(8,336,283)	-100.0%
12	**Total Distribution Including Rider Charges**			**$ 100,118,675**			**$ 136,967,420**	**$ 36,848,745**	36.8%
13	Rider Charges								
14	Default Service Support Charge	1,713,034,249	$ (0.00072)	(1,233,385)	1,713,034,249	$ (0.00072)	(1,233,385)	-	0.0%
15	Universal Service Charge	1,713,034,249	$ 0.00927	15,879,827	1,713,034,249	$ 0.00927	15,879,827	-	0.0%
16	Solar Photovoltaic Requirements Charge	1,713,034,249	$ 0.00006	102,782	1,713,034,249	$ 0.00006	102,782	-	0.0%
17	Phase IV Energy Efficiency and Conservation Charge	1,713,034,249	$ 0.00200	3,426,068	1,713,034,249	$ 0.00200	3,426,068	-	0.0%
18	PTC/HPS Charge	1,713,034,249	$ 0.11231	192,390,877	1,713,034,249	$ 0.11231	192,390,877	-	0.0%
19	**Total Energy and Revenue**	1,713,034,249		**$ 310,684,845**	1,713,034,249		**$ 347,533,590**	**$ 36,848,745**	11.9%
20	Avg rate per kWh			$ 0.18137			$ 0.20288		
21	Proposed Increase						$ 36,848,745		
22	Percent Increase						11.86%		

Penn Power Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE RS

	ENERGY USAGE																	
All kWh	0	50	100	250	500	750	939	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	6,000
Total Energy Usage	0	50	100	250	500	750	939	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	6,000
Total Proposed Bill	$ 14.50	$ 23.87	$ 33.23	$ 61.33	$ 108.16	$ 155.00	$ 190.42	$ 201.83	$ 295.49	$ 389.16	$ 482.82	$ 576.49	$ 670.15	$ 763.82	$ 857.48	$ 951.15	$ 1,138.48
Total Current Bill	10.78	19.27	27.76	53.23	95.68	138.14	170.25	180.59	265.50	350.40	435.31	520.21	605.12	690.03	774.93	859.84	1,029.65
Increase ($)	$ 3.72	$ 4.60	$ 5.47	$ 8.10	$ 12.48	$ 16.86	$ 20.17	$ 21.24	$ 30.00	$ 38.76	$ 47.52	$ 56.28	$ 65.03	$ 73.79	$ 82.55	$ 91.31	$ 108.83
Increase (%)	34.55%	23.87%	19.72%	15.22%	13.04%	12.21%	11.85%	11.76%	11.30%	11.06%	10.92%	10.82%	10.75%	10.69%	10.65%	10.62%	10.57%
Overall Increase (%)	11.86%	11.86%	11.86%	11.86%	11.86%	11.86%	11.86%	11.86%	11.86%	11.86%	11.86%	11.86%	11.86%	11.86%	11.86%	11.86%	11.86%
UNBUNDLED RATES - CURRENT																	
Distribution																	
Distribution Charge @ $11.00	$ 11.00	$ 11.00	$ 11.00	$ 11.00	$ 11.00	$ 11.00	$ 11.00	$ 11.00	$ 11.00	$ 11.00	$ 11.00	$ 11.00	$ 11.00	$ 11.00	$ 11.00	$ 11.00	$ 11.00
All kWh @ 4.437 ¢/kWh	$ -	$ 2	$ 4	$ 11	$ 22	$ 33	$ 42	$ 44	$ 67	$ 89	$ 111	$ 133	$ 155	$ 177	$ 200	$ 222	$ 266
Sub-Total	$ 11	$ 13	$ 15	$ 22	$ 33	$ 44	$ 53	$ 55	$ 78	$ 100	$ 122	$ 144	$ 166	$ 188	$ 211	$ 233	$ 277
Riders																	
Universal Service Charge @ 0.927 ¢/kWh	$ -	$ 0	$ 1	$ 2	$ 5	$ 7	$ 9	$ 9	$ 14	$ 19	$ 23	$ 28	$ 32	$ 37	$ 42	$ 46	$ 56
TCJA @ -3.390 %	$ (0)	$ (0)	$ (1)	$ (1)	$ (1)	$ (2)	$ (2)	$ (2)	$ (3)	$ (3)	$ (4)	$ (5)	$ (6)	$ (6)	$ (7)	$ (8)	$ (9)
Phase IV Energy Efficiency Charge @ 0.200 ¢/kWh	$ -	$ 0	$ 0	$ 1	$ 1	$ 2	$ 2	$ 2	$ 3	$ 4	$ 5	$ 6	$ 7	$ 8	$ 9	$ 10	$ 12
Smart Meter Charge @ $-0.60	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)
Default Service Support Charge @ -0.072 ¢/kWh	$ -	$ (0)	$ (0)	$ (0)	$ (0)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (2)	$ (2)	$ (3)	$ (3)	$ (3)	$ (4)	$ (4)
Solar Photovoltaic Requirements Charge @ 0.006 ¢/k	$ -	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Sub-Total	$ (1)	$ (1)	$ (0)	$ 1	$ 4	$ 6	$ 8	$ 8	$ 13	$ 17	$ 22	$ 26	$ 31	$ 35	$ 40	$ 45	$ 54
DSIC @ 7.500 %	$ 1	$ 1	$ 1	$ 2	$ 3	$ 4	$ 5	$ 5	$ 7	$ 9	$ 11	$ 13	$ 15	$ 17	$ 19	$ 21	$ 25
PTC/HPS Charge																	
All kWh @$ 0.11231 /kWh	$ -	$ 6	$ 11	$ 28	$ 56	$ 84	$ 105	$ 112	$ 168	$ 225	$ 281	$ 337	$ 393	$ 449	$ 505	$ 562	$ 674
Sub Total	$ 11	$ 19	$ 28	$ 53	$ 96	$ 138	$ 170	$ 181	$ 266	$ 350	$ 435	$ 520	$ 605	$ 690	$ 775	$ 860	$ 1,030
STAS @ -0.02 %	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)
Total Bill	**$ 11**	**$ 19**	**$ 28**	**$ 53**	**$ 96**	**$ 138**	**$ 170**	**$ 181**	**$ 265**	**$ 350**	**$ 435**	**$ 520**	**$ 605**	**$ 690**	**$ 775**	**$ 860**	**$ 1,030**
UNBUNDLED RATES - PROPOSED																	
Distribution																	
Distribution Charge @ $14.50	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15
All kWh @ 6.441 ¢/kWh	$ -	$ 3	$ 6	$ 16	$ 32	$ 48	$ 60	$ 64	$ 97	$ 129	$ 161	$ 193	$ 225	$ 258	$ 290	$ 322	$ 386
Sub-Total	$ 15	$ 18	$ 21	$ 31	$ 47	$ 63	$ 75	$ 79	$ 111	$ 143	$ 176	$ 208	$ 240	$ 272	$ 304	$ 337	$ 401
Riders																	
Universal Service Charge @ 0.927 ¢/kWh	$ -	$ 0	$ 1	$ 2	$ 5	$ 7	$ 9	$ 9	$ 14	$ 19	$ 23	$ 28	$ 32	$ 37	$ 42	$ 46	$ 56
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Phase IV Energy Efficiency Charge @ 0.200 ¢/kWh	$ -	$ 0	$ 0	$ 1	$ 1	$ 2	$ 2	$ 2	$ 3	$ 4	$ 5	$ 6	$ 7	$ 8	$ 9	$ 10	$ 12
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Default Service Support Charge @ -0.072 ¢/kWh	$ -	$ (0)	$ (0)	$ (0)	$ (0)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (2)	$ (2)	$ (3)	$ (3)	$ (3)	$ (4)	$ (4)
Solar Photovoltaic Requirements Charge @ 0.006 ¢/k	$ -	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Sub-Total	$ -	$ 1	$ 1	$ 3	$ 5	$ 8	$ 10	$ 11	$ 16	$ 21	$ 27	$ 32	$ 37	$ 42	$ 48	$ 53	$ 64
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
PTC/HPS Charge																	
All kWh @ $ 0.11231 /kWh	$ -	$ 6	$ 11	$ 28	$ 56	$ 84	$ 105	$ 112	$ 168	$ 225	$ 281	$ 337	$ 393	$ 449	$ 505	$ 562	$ 674
Sub Total	$ 15	$ 24	$ 33	$ 61	$ 108	$ 155	$ 190	$ 202	$ 295	$ 389	$ 483	$ 576	$ 670	$ 764	$ 857	$ 951	$ 1,138
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Bill	**$ 15**	**$ 24**	**$ 33**	**$ 61**	**$ 108**	**$ 155**	**$ 190**	**$ 202**	**$ 295**	**$ 389**	**$ 483**	**$ 576**	**$ 670**	**$ 764**	**$ 857**	**$ 951**	**$ 1,138**
% Increase	**34.5%**	**23.9%**	**19.7%**	**15.2%**	**13.0%**	**12.2%**	**11.8%**	**11.8%**	**11.3%**	**11.1%**	**10.9%**	**10.8%**	**10.7%**	**10.7%**	**10.7%**	**10.6%**	**10.6%**

Penn Power Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.	SCHEDULE GSV (Volunteer Service)	Current Billing Determinants *[a]*	Current Rate *[b]*	Current Revenue *[c]=[a]x[b]*	Pro Forma Billing Determinants *[e]=[a]+[d]*	Pro Forma Rate *[f]*	Pro Forma Revenue *[g]=[e]x[f]*	Revenue Change *[h]=[g]-[c]*	Percent Change *[i]=[h]/[c]*
1	Distribution								
2	Customer Charge	930	$ 11.00	$ 10,233	930	$ 14.50	$ 13,489	$ 3,256	31.8%
3	Demand Charge (kW)	1,738	$ 1.88	3,267	1,738	$ 2.68	4,652	1,385	42.4%
4	Energy Charge (kWh)								
5	All kWh	1,995,206	$ 0.04437	88,527	1,995,206	$ 0.06441	128,511	39,984	45.2%
6	**Total Base Normalized Distribution Revenues**			**$ 102,027**			**$ 146,652**	**$ 44,625**	43.7%
7	Rider Charges								
8	Smart Meter Technologies Charge (Per Bill)	930	$ (0.60)	$ (558)	930	$ -	$ -	$ 558	-100.0%
9	TCJA Voluntary Surcharge		-3.39%	(3,459)		0.00%	-	3,459	-100.0%
10	STAS		-0.02%	(70)		0.00%	-	70	-100.0%
11	Distribution System Improvement Charge		7.50%	$ 9,046		0.00%	$ -	(9,046)	-100.0%
12	**Total Distribution Including Rider Charges**			**$ 106,986**			**$ 146,652**	**$ 39,666**	37.1%
13	Rider Charges								
14	Default Service Support Charge	1,995,206	$ (0.00072)	(1,437)	1,995,206	$ (0.00072)	(1,437)	-	0.0%
15	Universal Service Charge	1,995,206	$ 0.00927	18,496	1,995,206	$ 0.00927	18,496	-	0.0%
16	Solar Photovoltaic Requirements Charge	1,995,206	$ 0.00006	120	1,995,206	$ 0.00006	120	-	0.0%
17	Phase IV Energy Efficiency and Conservation Charge	1,995,206	$ 0.00206	4,110	1,995,206	$ 0.00206	4,110	-	0.0%
18	PTC/HPS Charge	1,995,206	$ 0.11231	224,082	1,995,206	$ 0.11231	224,082	-	0.0%
19	**Total Energy and Revenue**	1,995,206		**$ 352,357**	1,995,206		**$ 392,022**	**$ 39,666**	11.3%
20	Avg rate per kWh			$ 0.17660			$ 0.19648		
21	Proposed Increase						$ 39,666		
22	Percent Increase						11.26%		

Penn Power Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE GS-V

	ENERGY USAGE																	
All kWh	0	50	100	250	500	750	900	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	6,000
Total Energy Usage	0	50	100	250	500	750	900	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	6,000
Total Proposed Bill	$ 14.50	$ 23.87	$ 33.24	$ 61.35	$ 108.19	$ 155.04	$ 183.15	$ 201.89	$ 295.58	$ 389.28	$ 482.97	$ 576.67	$ 670.36	$ 764.06	$ 857.75	$ 951.45	$ 1,138.84
Total Current Bill	10.78	19.27	27.76	53.25	95.72	138.18	163.67	180.65	265.59	350.53	435.47	520.41	605.34	690.28	775.22	860.16	1,030.04
Increase ($)	$ 3.72	$ 4.60	$ 5.47	$ 8.10	$ 12.48	$ 16.86	$ 19.48	$ 21.24	$ 29.99	$ 38.75	$ 47.51	$ 56.26	$ 65.02	$ 73.78	$ 82.53	$ 91.29	$ 108.80
Increase (%)	34.55%	23.86%	19.72%	15.21%	13.04%	12.20%	11.91%	11.76%	11.29%	11.05%	10.91%	10.81%	10.74%	10.69%	10.65%	10.61%	10.56%
Overall Increase (%)	11.26%	11.26%	11.26%	11.26%	11.26%	11.26%	11.26%	11.26%	11.26%	11.26%	11.26%	11.26%	11.26%	11.26%	11.26%	11.26%	11.26%
UNBUNDLED RATES - CURRENT																	
Distribution																	
Distribution Charge @ $11.00	$ 11.00	$ 11.00	$ 11.00	$ 11.00	$ 11.00	$ 11.00	$ 11.00	$ 11.00	$ 11.00	$ 11.00	$ 11.00	$ 11.00	$ 11.00	$ 11.00	$ 11.00	$ 11.00	$ 11.00
All kWh @ 4.437 ¢/kWh	$ -	$ 2	$ 4	$ 11	$ 22	$ 33	$ 40	$ 44	$ 67	$ 89	$ 111	$ 133	$ 155	$ 177	$ 200	$ 222	$ 266
Sub-Total	$ 11	$ 13	$ 15	$ 22	$ 33	$ 44	$ 51	$ 55	$ 78	$ 100	$ 122	$ 144	$ 166	$ 188	$ 211	$ 233	$ 277
Riders																	
Universal Service Charge @ 0.927 ¢/kWh	$ -	$ 0	$ 1	$ 2	$ 5	$ 7	$ 8	$ 9	$ 14	$ 19	$ 23	$ 28	$ 32	$ 37	$ 42	$ 46	$ 56
TCJA @ -3.390 %	$ (0)	$ (0)	$ (1)	$ (1)	$ (1)	$ (2)	$ (2)	$ (2)	$ (3)	$ (3)	$ (4)	$ (5)	$ (6)	$ (6)	$ (7)	$ (8)	$ (9)
Phase IV Energy Efficiency Charge @ 0.206 ¢/kWh	$ -	$ 0	$ 0	$ 1	$ 1	$ 2	$ 2	$ 2	$ 3	$ 4	$ 5	$ 6	$ 7	$ 8	$ 9	$ 10	$ 12
Smart Meter Charge @ $-0.60	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)
Default Service Support Charge @ -0.072 ¢/kWh	$ -	$ (0)	$ (0)	$ (0)	$ (0)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (2)	$ (2)	$ (3)	$ (3)	$ (3)	$ (4)	$ (4)
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kV	$ -	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Sub-Total	$ (1)	$ (1)	$ (0)	$ 1	$ 4	$ 6	$ 7	$ 8	$ 13	$ 17	$ 22	$ 27	$ 31	$ 36	$ 40	$ 45	$ 54
DSIC @ 7.500 %	$ 1	$ 1	$ 1	$ 2	$ 3	$ 4	$ 4	$ 5	$ 7	$ 9	$ 11	$ 13	$ 15	$ 17	$ 19	$ 21	$ 25
PTC/HPS Charge																	
All kWh @ $ 0.11231 /kWh	$ -	$ 6	$ 11	$ 28	$ 56	$ 84	$ 101	$ 112	$ 168	$ 225	$ 281	$ 337	$ 393	$ 449	$ 505	$ 562	$ 674
Sub Total	$ 11	$ 19	$ 28	$ 53	$ 96	$ 138	$ 164	$ 181	$ 266	$ 351	$ 436	$ 521	$ 605	$ 690	$ 775	$ 860	$ 1,030
STAS @ -0.02 %	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)
Total Bill	**$ 11**	**$ 19**	**$ 28**	**$ 53**	**$ 96**	**$ 138**	**$ 164**	**$ 181**	**$ 266**	**$ 351**	**$ 435**	**$ 520**	**$ 605**	**$ 690**	**$ 775**	**$ 860**	**$ 1,030**
UNBUNDLED RATES - PROPOSED																	
Distribution																	
Distribution Charge @ $14.50	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15
All kWh @ 6.441 ¢/kWh	$ -	$ 3	$ 6	$ 16	$ 32	$ 48	$ 58	$ 64	$ 97	$ 129	$ 161	$ 193	$ 225	$ 258	$ 290	$ 322	$ 386
Sub-Total	$ 15	$ 18	$ 21	$ 31	$ 47	$ 63	$ 72	$ 79	$ 111	$ 143	$ 176	$ 208	$ 240	$ 272	$ 304	$ 337	$ 401
Riders																	
Universal Service Charge @ 0.927 ¢/kWh	$ -	$ 0	$ 1	$ 2	$ 5	$ 7	$ 8	$ 9	$ 14	$ 19	$ 23	$ 28	$ 32	$ 37	$ 42	$ 46	$ 56
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Phase IV Energy Efficiency Charge @ 0.206 ¢/kWh	$ -	$ 0	$ 0	$ 1	$ 1	$ 2	$ 2	$ 2	$ 3	$ 4	$ 5	$ 6	$ 7	$ 8	$ 9	$ 10	$ 12
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Default Service Support Charge @ -0.072 ¢/kWh	$ -	$ (0)	$ (0)	$ (0)	$ (0)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (2)	$ (2)	$ (3)	$ (3)	$ (3)	$ (4)	$ (4)
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kV	$ -	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Sub-Total	$ -	$ 1	$ 1	$ 3	$ 5	$ 8	$ 10	$ 11	$ 16	$ 21	$ 27	$ 32	$ 37	$ 43	$ 48	$ 53	$ 64
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
PTC/HPS Charge																	
All kWh @ $ 0.11231 /kWh	$ -	$ 6	$ 11	$ 28	$ 56	$ 84	$ 101	$ 112	$ 168	$ 225	$ 281	$ 337	$ 393	$ 449	$ 505	$ 562	$ 674
Sub Total	$ 15	$ 24	$ 33	$ 61	$ 108	$ 155	$ 183	$ 202	$ 296	$ 389	$ 483	$ 577	$ 670	$ 764	$ 858	$ 951	$ 1,139
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Bill	**$ 15**	**$ 24**	**$ 33**	**$ 61**	**$ 108**	**$ 155**	**$ 183**	**$ 202**	**$ 296**	**$ 389**	**$ 483**	**$ 577**	**$ 670**	**$ 764**	**$ 858**	**$ 951**	**$ 1,139**
% Increase	**34.5%**	**23.9%**	**19.7%**	**15.2%**	**13.0%**	**12.2%**	**11.9%**	**11.8%**	**11.3%**	**11.1%**	**10.9%**	**10.8%**	**10.7%**	**10.7%**	**10.6%**	**10.6%**	**10.6%**

Penn Power Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.		Current			Pro Forma				
		Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue	Revenue Change	Percent Change
	SCHEDULE GS-Small (General Service Small)	*[a]*	*[b]*	*[c]=[a]x[b]*	*[e]=[a]+[d]*	*[f]*	*[g]=[e]x[f]*	*[h]=[g]-[c]*	*[i]=[h]/[c]*
1	Distribution								
2	Customer Charge	138,417	$ 24.89	$ 3,445,187	138,417	$ 36.51	$ 5,054,260	$ 1,609,073	46.7%
3	Demand Charge (kW)								
4	Energy Charge (kWh)								
5	All kWh	49,281,744	$ 0.03623	1,785,478	49,281,744	$ 0.05315	2,619,384	833,906	46.7%
6	**Total Base Normalized Distribution Revenues**			**$ 5,230,664**			**$ 7,673,644**	**$ 2,442,980**	46.7%
7	Rider Charges								
8	Smart Meter Technologies Charge (Per Bill)	138,417	$ 1.04	$ 143,953	138,417	$ -	$ -	$ (143,953)	-100.0%
9	TCJA Voluntary Surcharge		-3.39%	(177,320)		0.00%	-	177,320	-100.0%
10	STAS		-0.02%	(2,415)		0.00%	-	2,415	-100.0%
11	Distribution System Improvement Charge		7.50%	$ 397,411		0.00%	$ -	(397,411)	-100.0%
12	**Total Distribution Including Rider Charges**			**$ 5,592,295**			**$ 7,673,644**	**$ 2,081,349**	37.2%
13	Rider Charges								
14	Default Service Support Charge	49,281,744	$ (0.00176)	(86,736)	49,281,744	$ (0.00176)	(86,736)	-	0.0%
15	Universal Service Charge			-			-	-	0.0%
16	Solar Photovoltaic Requirements Charge	49,281,744	$ 0.00006	2,957	49,281,744	$ 0.00006	2,957	-	0.0%
17	Phase IV Energy Efficiency and Conservation Charge	49,281,744	$ 0.00206	101,520	49,281,744	$ 0.00206	101,520	-	0.0%
18	PTC/HPS Charge	49,281,744	$ 0.13109	6,460,344	49,281,744	$ 0.13109	6,460,344	-	0.0%
19	**Total Energy and Revenue**	49,281,744		**$ 12,070,380**	49,281,744		**$ 14,151,729**	**$ 2,081,349**	17.2%
20	Avg rate per kWh			$ 0.24493			$ 0.28716		
21	Proposed Increase						$ 2,081,349		
22	Percent Increase						17.24%		

Penn Power Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE GS - SMALL - SINGLE PHASE
At Average Levels of kWh Use

KW Demand																		
Total kW	0	1	1	1	1	1	1	1	3	3	3	3	3	5	5	5	5	
Hrs Use	0	100	200	300	400	500	600	730	100	200	300	400	500	100	200	300	500	
ENERGY USAGE																		
Monthly Energy Usage	0	100	200	300	400	500	600	730	300	600	900	1,200	1,500	500	1,000	1,500	2,500	
Total Energy Usage	0	100	200	300	400	500	600	730	300	600	900	1,200	1,500	500	1,000	1,500	2,500	
Total Proposed Bill	$ 36.51	$ 54.97	$ 73.44	$ 91.90	$ 110.36	$ 128.82	$ 147.28	$ 171.27	$ 91.90	$ 147.28	$ 202.66	$ 258.04	$ 313.42	$ 128.82	$ 221.12	$ 313.42	$ 498.02	
Total Current Bill	26.96	43.88	60.80	77.72	94.64	111.56	128.48	150.48	77.72	128.48	179.24	230.00	280.76	111.56	196.16	280.76	449.96	
Increase ($)	$ 9.55	$ 11.09	$ 12.63	$ 14.17	$ 15.71	$ 17.25	$ 18.79	$ 20.80	$ 14.17	$ 18.79	$ 23.42	$ 28.04	$ 32.66	$ 17.25	$ 24.96	$ 32.66	$ 48.06	
Increase (%)	35.43%	25.28%	20.78%	18.24%	16.60%	15.47%	14.63%	13.82%	18.24%	14.63%	13.06%	12.19%	11.63%	15.47%	12.72%	11.63%	10.68%	
Overall Increase (%)	17.24%	17.24%	17.24%	17.24%	17.24%	17.24%	17.24%	17.24%	17.24%	17.24%	17.24%	17.24%	17.24%	17.24%	17.24%	17.24%	17.24%	
UNBUNDLED RATES - CURRENT																		
Distribution																		
Distribution Charge @ $24.89	$ 25	$ 25	$ 25	$ 25	$ 25	$ 25	$ 25	$ 25	$ 25	$ 25	$ 25	$ 25	$ 25	$ 25	$ 25	$ 25	$ 25	
All kWh @ 3.623 ¢/kWh	$ -	$ 4	$ 7	$ 11	$ 14	$ 18	$ 22	$ 26	$ 11	$ 22	$ 33	$ 43	$ 54	$ 18	$ 36	$ 54	$ 91	
Sub-Total	$ 25	$ 29	$ 32	$ 36	$ 39	$ 43	$ 47	$ 51	$ 36	$ 47	$ 57	$ 68	$ 79	$ 43	$ 61	$ 79	$ 115	
Riders																		
Phase IV Energy Efficiency Charge @ 0.206 ¢/kWh	$ -	$ 0	$ 0	$ 1	$ 1	$ 1	$ 1	$ 2	$ 1	$ 1	$ 2	$ 2	$ 3	$ 1	$ 2	$ 3	$ 5	
TCJA @ -3.390 %	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (2)	$ (2)	$ (1)	$ (2)	$ (2)	$ (2)	$ (3)	$ (1)	$ (2)	$ (3)	$ (4)	
Smart Meter Charge @ $1.04	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	
Default Service Support Charge @ -0.176 ¢/kWh	$ -	$ (0)	$ (0)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (2)	$ (2)	$ (3)	$ (1)	$ (2)	$ (3)	$ (4)	
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kV	$ -	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	
Sub-Total	$ 0	$ 0	$ 0	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (1)	$ (1)	$ (1)	$ (0)	$ (1)	$ (1)	$ (2)	
DSIC @ 7.500 %	$ 2	$ 2	$ 2	$ 3	$ 3	$ 3	$ 4	$ 4	$ 3	$ 4	$ 4	$ 5	$ 6	$ 3	$ 5	$ 6	$ 9	
PTC/HPS Charge																		
All kWh @ $ 0.13109 /kWh	$ -	$ 13	$ 26	$ 39	$ 52	$ 66	$ 79	$ 96	$ 39	$ 79	$ 118	$ 157	$ 197	$ 66	$ 131	$ 197	$ 328	
Sub Total	$ 27	$ 44	$ 61	$ 78	$ 95	$ 112	$ 129	$ 151	$ 78	$ 129	$ 179	$ 230	$ 281	$ 112	$ 196	$ 281	$ 450	
STAS @ -0.02 %	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	
Total Bill	**$ 27**	**$ 44**	**$ 61**	**$ 78**	**$ 95**	**$ 112**	**$ 128**	**$ 150**	**$ 78**	**$ 128**	**$ 179**	**$ 230**	**$ 281**	**$ 112**	**$ 196**	**$ 281**	**$ 450**	
UNBUNDLED RATES - PROPOSED																		
Distribution																		
Distribution Charge @ $36.51	$ 37	$ 37	$ 37	$ 37	$ 37	$ 37	$ 37	$ 37	$ 37	$ 37	$ 37	$ 37	$ 37	$ 37	$ 37	$ 37	$ 37	
All kWh @ 5.315 ¢/kWh	$ -	$ 5	$ 11	$ 16	$ 21	$ 27	$ 32	$ 39	$ 16	$ 32	$ 48	$ 64	$ 80	$ 27	$ 53	$ 80	$ 133	
Sub-Total	$ 37	$ 42	$ 47	$ 52	$ 58	$ 63	$ 68	$ 75	$ 52	$ 68	$ 84	$ 100	$ 116	$ 63	$ 90	$ 116	$ 169	
Riders																		
Phase IV Energy Efficiency Charge @ 0.206 ¢/kWh	$ -	$ 0	$ 0	$ 1	$ 1	$ 1	$ 1	$ 2	$ 1	$ 1	$ 2	$ 2	$ 3	$ 1	$ 2	$ 3	$ 5	
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Default Service Support Charge @ -0.176 ¢/kWh	$ -	$ (0)	$ (0)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (2)	$ (2)	$ (3)	$ (1)	$ (2)	$ (3)	$ (4)	
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kV	$ -	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	
Sub-Total	$ -	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1	$ 0	$ 0	$ 1	$ 1	
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
PTC/HPS Charge																		
All kWh @ $ 0.13109 /kWh	$ -	$ 13	$ 26	$ 39	$ 52	$ 66	$ 79	$ 96	$ 39	$ 79	$ 118	$ 157	$ 197	$ 66	$ 131	$ 197	$ 328	
Sub Total	$ 37	$ 55	$ 73	$ 92	$ 110	$ 129	$ 147	$ 171	$ 92	$ 147	$ 203	$ 258	$ 313	$ 129	$ 221	$ 313	$ 498	
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Total Bill	**$ 37**	**$ 55**	**$ 73**	**$ 92**	**$ 110**	**$ 129**	**$ 147**	**$ 171**	**$ 92**	**$ 147**	**$ 203**	**$ 258**	**$ 313**	**$ 129**	**$ 221**	**$ 313**	**$ 498**	
% Increase	**35.4%**	**25.3%**	**20.8%**	**18.2%**	**16.6%**	**15.5%**	**14.6%**	**13.8%**	**18.2%**	**14.6%**	**13.1%**	**12.2%**	**11.6%**	**15.5%**	**12.7%**	**11.6%**	**10.7%**	

Penn Power Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.		Current			Pro Forma				
		Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue	Revenue Change	Percent Change
	SCHEDULE GS-Medium (General Service Medium)	*[a]*	*[b]*	*[c]=[a]x[b]*	*[e]=[a]+[d]*	*[f]*	*[g]=[e]x[f]*	*[h]=[g]-[c]*	*[i]=[h]/[c]*
1	Distribution								
2	Customer Charge	106,074	$ 26.87	2,850,207	106,074	$ 38.13	4,044,803	1,194,596	41.9%
3	Demand Charge								
4	All kW	3,039,157	$ 3.40	10,333,134	3,039,157	$ 4.83	14,664,020		
5	All rkVa	924,290	$ 0.20	184,858	924,290	$ 0.28	262,337	77,479	41.9%
6	Energy Charge (kWh)	839,944,113	$ -	-	839,944,113				
7	**Total Base Normalized Distribution Revenues**			**$ 13,368,199**			**$ 18,971,160**	**$ 5,602,961**	41.9%
8	Rider Charges								
9	Smart Meter Technologies Charge (Per Bill)	106,074	$ 1.04	$ 110,317	106,074	$ -	$ -	$ (110,317)	
10	TCJA Voluntary Surcharge		-3.39%	(453,182)		0.00%	-	453,182	-100.0%
11	STAS		-0.02%	(24,900)		0.00%	-	24,900	-100.0%
12	Distribution System Improvement Charge		7.50%	$ 1,106,671		0.00%	$ -	(1,106,671)	-100.0%
13	**Total Distribution Including Rider Charges**			**$ 14,107,106**			**$ 18,971,160**	**$ 4,864,054**	34.5%
14	Rider Charges								
15	Default Service Support Charge	839,944,113	$ (0.00181)	(1,520,299)	839,944,113	$ (0.00181)	(1,520,299)	-	0.0%
16	Universal Service Charge			-			-	-	0.0%
17	Solar Photovoltaic Requirements Charge	839,944,113	$ 0.00006	50,397	839,944,113	$ 0.00006	50,397	-	0.0%
18	Phase IV Energy Efficiency and Conservation Charge	839,944,113	$ 0.00206	1,730,285	839,944,113	$ 0.00206	1,730,285	-	0.0%
19	PTC/HPS Charge	839,944,113	$ 0.13109	110,108,274	839,944,113	$ 0.13109	110,108,274	-	0.0%
20	**Total Energy and Revenue**	839,944,113		**$ 124,475,762**	839,944,113	-	**$ 129,339,816**	**$ 4,864,054**	3.9%
21	Avg rate per kWh			$ 0.14820			$ 0.15399		
22	Proposed Increase						$ 4,864,054		
23	Percent Increase						3.91%		

Penn Power Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE GS-MEDIUM
With Demands 25-100 KW
At Average Levels of kWh Use

KW Demand																		
Total kW	25	25	25	25	25	50	50	50	50	75	75	75	75	100	100	100	100	
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730	
REACTIVE DEMAND																		
rkVA	8	8	8	8	8	15	15	15	15	23	23	23	23	30	30	30	30	
ENERGY USAGE																		
Monthly Energy Usage	0	2,500	7,500	12,500	18,250	5,000	15,000	25,000	36,500	7,500	22,500	37,500	54,750	10,000	30,000	50,000	73,000	
Total Energy Usage	0	2,500	7,500	12,500	18,250	5,000	15,000	25,000	36,500	7,500	22,500	37,500	54,750	10,000	30,000	50,000	73,000	
Total Proposed Bill	$ 160.92	$ 489.42	$ 1,146.42	$ 1,803.42	$ 2,558.97	$ 940.70	$ 2,254.70	$ 3,568.70	$ 5,079.80	$ 1,391.98	$ 3,362.98	$ 5,333.98	$ 7,600.63	$ 1,843.27	$ 4,471.27	$ 7,099.27	$ 10,121.47	
Total Current Bill	118.86	447.68	1,105.32	1,762.96	2,519.25	866.34	2,181.62	3,496.90	5,009.47	1,285.00	3,257.92	5,230.84	7,499.70	1,703.65	4,334.22	6,964.78	9,989.93	
Increase ($)	$ 42.06	$ 41.74	$ 41.10	$ 40.46	$ 39.72	$ 74.36	$ 73.08	$ 71.80	$ 70.32	$ 106.99	$ 105.06	$ 103.14	$ 100.93	$ 139.61	$ 137.05	$ 134.48	$ 131.54	
Increase (%)	35.39%	9.32%	3.72%	2.29%	1.58%	8.58%	3.35%	2.05%	1.40%	8.33%	3.22%	1.97%	1.35%	8.19%	3.16%	1.93%	1.32%	
Overall Increase (%)	3.91%	3.91%	3.91%	3.91%	3.91%	3.91%	3.91%	3.91%	3.91%	3.91%	3.91%	3.91%	3.91%	3.91%	3.91%	3.91%	3.91%	
UNBUNDLED RATES - CURRENT																		
Distribution																		
Distribution Charge @ $26.87	$ 27	$ 27	$ 27	$ 27	$ 27	$ 27	$ 27	$ 27	$ 27	$ 27	$ 27	$ 27	$ 27	$ 27	$ 27	$ 27	$ 27	
All kW @ $3.40/kW	$ 85	$ 85	$ 85	$ 85	$ 85	$ 170	$ 170	$ 170	$ 170	$ 255	$ 255	$ 255	$ 255	$ 340	$ 340	$ 340	$ 340	
All rkVA @ $0.20 /rkVA	$ 2	$ 2	$ 2	$ 2	$ 2	$ 3	$ 3	$ 3	$ 3	$ 5	$ 5	$ 5	$ 5	$ 6	$ 6	$ 6	$ 6	
Sub-Total	$ 113	$ 113	$ 113	$ 113	$ 113	$ 200	$ 200	$ 200	$ 200	$ 286	$ 286	$ 286	$ 286	$ 373	$ 373	$ 373	$ 373	
Riders																		
Phase IV Energy Efficiency Charge @ 0.206 ¢/kWh	$ -	$ 5	$ 15	$ 26	$ 38	$ 10	$ 31	$ 52	$ 75	$ 15	$ 46	$ 77	$ 113	$ 21	$ 62	$ 103	$ 150	
TCJA @ -3.390 %	$ (4)	$ (4)	$ (4)	$ (4)	$ (4)	$ (7)	$ (7)	$ (7)	$ (7)	$ (10)	$ (10)	$ (10)	$ (10)	$ (13)	$ (13)	$ (13)	$ (13)	
Smart Meter Charge @ $1.04	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	
Default Service Support Charge @ -0.181 ¢/kWh	$ -	$ (5)	$ (14)	$ (23)	$ (33)	$ (9)	$ (27)	$ (45)	$ (66)	$ (14)	$ (41)	$ (68)	$ (99)	$ (18)	$ (54)	$ (91)	$ (132)	
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kv	$ -	$ 0	$ 0	$ 1	$ 1	$ 0	$ 1	$ 2	$ 2	$ 0	$ 1	$ 2	$ 3	$ 1	$ 2	$ 3	$ 4	
Sub-Total	$ (3)	$ (2)	$ (0)	$ 1	$ 3	$ (4)	$ (1)	$ 2	$ 6	$ (6)	$ (2)	$ 3	$ 8	$ (9)	$ (2)	$ 4	$ 11	
DSIC @ 7.500 %	$ 8	$ 9	$ 9	$ 10	$ 11	$ 15	$ 17	$ 18	$ 20	$ 22	$ 24	$ 27	$ 29	$ 29	$ 32	$ 35	$ 38	
PTC/HPS Charge																		
All kWh @ $ 0.13109 /kWh	$ -	$ 328	$ 983	$ 1,639	$ 2,392	$ 655	$ 1,966	$ 3,277	$ 4,785	$ 983	$ 2,950	$ 4,916	$ 7,177	$ 1,311	$ 3,933	$ 6,555	$ 9,570	
Sub Total	$ 118.88	$ 447.77	$ 1,105.54	$ 1,763.31	$ 2,519.75	$ 866.51	$ 2,182.05	$ 3,497.60	$ 5,010.48	$ 1,285.25	$ 3,258.57	$ 5,231.89	$ 7,501.20	$ 1,704.00	$ 4,335.09	$ 6,966.18	$ 9,991.93	
STAS @ -0.02 %	$ (0.02)	$ (0.09)	$ (0.22)	$ (0.35)	$ (0.50)	$ (0.17)	$ (0.44)	$ (0.70)	$ (1.00)	$ (0.26)	$ (0.65)	$ (1.05)	$ (1.50)	$ (0.34)	$ (0.87)	$ (1.39)	$ (2.00)	
Total Bill	**$ 118.86**	**$ 447.68**	**$ 1,105.32**	**$ 1,762.96**	**$ 2,519.25**	**$ 866.34**	**$ 2,181.62**	**$ 3,496.90**	**$ 5,009.47**	**$ 1,285.00**	**$ 3,257.92**	**$ 5,230.84**	**$ 7,499.70**	**$ 1,703.65**	**$ 4,334.22**	**$ 6,964.78**	**$ 9,989.93**	
UNBUNDLED RATES - PROPOSED																		
Distribution																		
Distribution Charge @ $38.13	$ 38	$ 38	$ 38	$ 38	$ 38	$ 38	$ 38	$ 38	$ 38	$ 38	$ 38	$ 38	$ 38	$ 38	$ 38	$ 38	$ 38	
All kW @ $4.83/kW	$ 121	$ 121	$ 121	$ 121	$ 121	$ 241	$ 241	$ 241	$ 241	$ 362	$ 362	$ 362	$ 362	$ 483	$ 483	$ 483	$ 483	
All rkVA @ $0.28 /rkVA	$ 2	$ 2	$ 2	$ 2	$ 2	$ 4	$ 4	$ 4	$ 4	$ 6	$ 6	$ 6	$ 6	$ 9	$ 9	$ 9	$ 9	
Sub-Total	$ 161	$ 161	$ 161	$ 161	$ 161	$ 284	$ 284	$ 284	$ 284	$ 406	$ 406	$ 406	$ 406	$ 529	$ 529	$ 529	$ 529	
Riders																		
Phase IV Energy Efficiency Charge @ 0.206 ¢/kWh	$ -	$ 5	$ 15	$ 26	$ 38	$ 10	$ 31	$ 52	$ 75	$ 15	$ 46	$ 77	$ 113	$ 21	$ 62	$ 103	$ 150	
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Default Service Support Charge @ -0.181 ¢/kWh	$ -	$ (5)	$ (14)	$ (23)	$ (33)	$ (9)	$ (27)	$ (45)	$ (66)	$ (14)	$ (41)	$ (68)	$ (99)	$ (18)	$ (54)	$ (91)	$ (132)	
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kv	$ -	$ 0	$ 0	$ 1	$ 1	$ 0	$ 1	$ 2	$ 2	$ 0	$ 1	$ 2	$ 3	$ 1	$ 2	$ 3	$ 4	
Sub-Total	$ -	$ 1	$ 2	$ 4	$ 6	$ 2	$ 5	$ 8	$ 11	$ 2	$ 7	$ 12	$ 17	$ 3	$ 9	$ 16	$ 23	
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
PTC/HPS Charge																		
All kWh @ $ 0.13109 /kWh	$ -	$ 328	$ 983	$ 1,639	$ 2,392	$ 655	$ 1,966	$ 3,277	$ 4,785	$ 983	$ 2,950	$ 4,916	$ 7,177	$ 1,311	$ 3,933	$ 6,555	$ 9,570	
Sub Total	$ 160.92	$ 489.42	$ 1,146.42	$ 1,803.42	$ 2,558.97	$ 940.70	$ 2,254.70	$ 3,568.70	$ 5,079.80	$ 1,391.98	$ 3,362.98	$ 5,333.98	$ 7,600.63	$ 1,843.27	$ 4,471.27	$ 7,099.27	$ 10,121.47	
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Total Bill	**$ 160.92**	**$ 489.42**	**$ 1,146.42**	**$ 1,803.42**	**$ 2,558.97**	**$ 940.70**	**$ 2,254.70**	**$ 3,568.70**	**$ 5,079.80**	**$ 1,391.98**	**$ 3,362.98**	**$ 5,333.98**	**$ 7,600.63**	**$ 1,843.27**	**$ 4,471.27**	**$ 7,099.27**	**$ 10,121.47**	
% Increase	**35.39%**	**9.32%**	**3.72%**	**2.29%**	**1.58%**	**8.58%**	**3.35%**	**2.05%**	**1.40%**	**8.33%**	**3.22%**	**1.97%**	**1.35%**	**8.19%**	**3.16%**	**1.93%**	**1.32%**	

Penn Power Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE GS-MEDIUM
With Demands 250-400 KW
At Average Levels of kWh Use

KW Demand																		
Total kW	250	250	250	250	250	250	250	250	250	400	400	400	400	400	400	400	400	
Hrs Use	0	100	200	300	400	500	600	730	900	100	200	300	400	500	600	730	900	
REACTIVE DEMAND																		
rkVA	76	76	76	76	76	76	76	76	76	122	122	122	122	122	122	122	122	
ENERGY USAGE																		
Monthly Energy Usage	0	25,000	50,000	75,000	100,000	125,000	150,000	182,500	225,000	40,000	80,000	120,000	160,000	200,000	240,000	292,000	360,000	
Total Energy Usage	0	25,000	50,000	75,000	100,000	125,000	150,000	182,500	225,000	40,000	80,000	120,000	160,000	200,000	240,000	292,000	360,000	
Total Proposed Bill	$ 1,265.97	$ 4,550.97	$ 7,835.97	$ 11,120.97	$ 14,405.97	$ 17,690.97	$ 20,975.97	$ 25,246.47	$ 30,830.97	$ 7,258.67	$ 12,514.67	$ 17,770.67	$ 23,026.67	$ 28,282.67	$ 33,538.67	$ 40,371.47	$ 49,306.67	
Total Current Bill	927.41	4,215.61	7,503.81	10,792.02	14,080.22	17,368.43	20,656.63	24,931.30	30,521.25	6,727.56	11,988.69	17,249.82	22,510.95	27,772.08	33,033.20	39,872.67	48,816.59	
Increase ($)	$ 338.56	$ 335.36	$ 332.15	$ 328.95	$ 325.74	$ 322.54	$ 319.34	$ 315.17	$ 309.72	$ 531.11	$ 525.98	$ 520.85	$ 515.72	$ 510.60	$ 505.47	$ 498.80	$ 490.09	
Increase (%)	36.51%	7.96%	4.43%	3.05%	2.31%	1.86%	1.55%	1.26%	1.01%	7.89%	4.39%	3.02%	2.29%	1.84%	1.53%	1.25%	1.00%	
Overall Increase (%)	3.91%	3.91%	3.91%	3.91%	3.91%	3.91%	3.91%	3.91%	3.91%	3.91%	3.91%	3.91%	3.91%	3.91%	3.91%	3.91%	3.91%	
UNBUNDLED RATES - CURRENT																		
Distribution																		
Distribution Charge @ $26.87	$ 27	$ 27	$ 27	$ 27	$ 27	$ 27	$ 27	$ 27	$ 27	$ 27	$ 27	$ 27	$ 27	$ 27	$ 27	$ 27	$ 27	
All kW @ $3.40/kW	$ 850	$ 850	$ 850	$ 850	$ 850	$ 850	$ 850	$ 850	$ 850	$ 1,360	$ 1,360	$ 1,360	$ 1,360	$ 1,360	$ 1,360	$ 1,360	$ 1,360	
All rkVA @ $0.20 /rkVA	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 24	$ 24	$ 24	$ 24	$ 24	$ 24	$ 24	$ 24	
Sub-Total	$ 892	$ 892	$ 892	$ 892	$ 892	$ 892	$ 892	$ 892	$ 892	$ 1,411	$ 1,411	$ 1,411	$ 1,411	$ 1,411	$ 1,411	$ 1,411	$ 1,411	
Riders																		
Phase IV Energy Efficiency Charge @ 0.206 ¢/kWh	$ -	$ 52	$ 103	$ 155	$ 206	$ 258	$ 309	$ 376	$ 464	$ 82	$ 165	$ 247	$ 330	$ 412	$ 494	$ 602	$ 742	
TCJA @ -3.390 %	$ (30)	$ (30)	$ (30)	$ (30)	$ (30)	$ (30)	$ (30)	$ (30)	$ (30)	$ (48)	$ (48)	$ (48)	$ (48)	$ (48)	$ (48)	$ (48)	$ (48)	
Smart Meter Charge @ $1.04	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	
Default Service Support Charge @ -0.181 ¢/kWh	$ -	$ (45)	$ (91)	$ (136)	$ (181)	$ (226)	$ (272)	$ (330)	$ (407)	$ (72)	$ (145)	$ (217)	$ (290)	$ (362)	$ (434)	$ (529)	$ (652)	
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kV	$ -	$ 2	$ 3	$ 5	$ 6	$ 8	$ 9	$ 11	$ 14	$ 2	$ 5	$ 7	$ 10	$ 12	$ 14	$ 18	$ 22	
Sub-Total	$ (29)	$ (21)	$ (14)	$ (6)	$ 2	$ 10	$ 17	$ 27	$ 41	$ (34)	$ (22)	$ (10)	$ 3	$ 15	$ 28	$ 44	$ 65	
DSIC @ 7.500 %	$ 65	$ 69	$ 72	$ 76	$ 80	$ 84	$ 88	$ 93	$ 99	$ 109	$ 115	$ 121	$ 127	$ 133	$ 139	$ 147	$ 158	
PTC/HPS Charge																		
All kWh @ $ 0.13109 /kWh	$ -	$ 3,277	$ 6,555	$ 9,832	$ 13,109	$ 16,386	$ 19,664	$ 23,924	$ 29,495	$ 5,244	$ 10,487	$ 15,731	$ 20,974	$ 26,218	$ 31,462	$ 38,278	$ 47,192	
Sub Total	$ 927.59	$ 4,216.45	$ 7,505.32	$ 10,794.18	$ 14,083.04	$ 17,371.90	$ 20,660.77	$ 24,936.29	$ 30,527.35	$ 6,728.91	$ 11,991.09	$ 17,253.27	$ 22,515.45	$ 27,777.63	$ 33,039.81	$ 39,880.64	$ 48,826.35	
STAS @ -0.02 %	$ (0.19)	$ (0.84)	$ (1.50)	$ (2.16)	$ (2.82)	$ (3.47)	$ (4.13)	$ (4.99)	$ (6.11)	$ (1.35)	$ (2.40)	$ (3.45)	$ (4.50)	$ (5.56)	$ (6.61)	$ (7.98)	$ (9.77)	
Total Bill	**$ 927.41**	**$ 4,215.61**	**$ 7,503.81**	**$ 10,792.02**	**$ 14,080.22**	**$ 17,368.43**	**$ 20,656.63**	**$ 24,931.30**	**$ 30,521.25**	**$ 6,727.56**	**$ 11,988.69**	**$ 17,249.82**	**$ 22,510.95**	**$ 27,772.08**	**$ 33,033.20**	**$ 39,872.67**	**$ 48,816.59**	
UNBUNDLED RATES - PROPOSED																		
Distribution																		
Distribution Charge @ $38.13	$ 38	$ 38	$ 38	$ 38	$ 38	$ 38	$ 38	$ 38	$ 38	$ 38	$ 38	$ 38	$ 38	$ 38	$ 38	$ 38	$ 38	
All kW @ $4.83/kW	$ 1,206	$ 1,206	$ 1,206	$ 1,206	$ 1,206	$ 1,206	$ 1,206	$ 1,206	$ 1,206	$ 1,930	$ 1,930	$ 1,930	$ 1,930	$ 1,930	$ 1,930	$ 1,930	$ 1,930	
All rkVA @ $0.28 /rkVA	$ 22	$ 22	$ 22	$ 22	$ 22	$ 22	$ 22	$ 22	$ 22	$ 35	$ 35	$ 35	$ 35	$ 35	$ 35	$ 35	$ 35	
Sub-Total	$ 1,266	$ 1,266	$ 1,266	$ 1,266	$ 1,266	$ 1,266	$ 1,266	$ 1,266	$ 1,266	$ 2,003	$ 2,003	$ 2,003	$ 2,003	$ 2,003	$ 2,003	$ 2,003	$ 2,003	
Riders																		
Phase IV Energy Efficiency Charge @ 0.206 ¢/kWh	$ -	$ 52	$ 103	$ 155	$ 206	$ 258	$ 309	$ 376	$ 464	$ 82	$ 165	$ 247	$ 330	$ 412	$ 494	$ 602	$ 742	
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Default Service Support Charge @ -0.181 ¢/kWh	$ -	$ (45)	$ (91)	$ (136)	$ (181)	$ (226)	$ (272)	$ (330)	$ (407)	$ (72)	$ (145)	$ (217)	$ (290)	$ (362)	$ (434)	$ (529)	$ (652)	
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kV	$ -	$ 2	$ 3	$ 5	$ 6	$ 8	$ 9	$ 11	$ 14	$ 2	$ 5	$ 7	$ 10	$ 12	$ 14	$ 18	$ 22	
Sub-Total	$ -	$ 8	$ 16	$ 23	$ 31	$ 39	$ 46	$ 57	$ 70	$ 12	$ 25	$ 37	$ 50	$ 62	$ 74	$ 91	$ 112	
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
PTC/HPS Charge																		
All kWh @ $ 0.13109 /kWh	$ -	$ 3,277	$ 6,555	$ 9,832	$ 13,109	$ 16,386	$ 19,664	$ 23,924	$ 29,495	$ 5,244	$ 10,487	$ 15,731	$ 20,974	$ 26,218	$ 31,462	$ 38,278	$ 47,192	
Sub Total	$ 1,265.97	$ 4,550.97	$ 7,835.97	$ 11,120.97	$ 14,405.97	$ 17,690.97	$ 20,975.97	$ 25,246.47	$ 30,830.97	$ 7,258.67	$ 12,514.67	$ 17,770.67	$ 23,026.67	$ 28,282.67	$ 33,538.67	$ 40,371.47	$ 49,306.67	
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Total Bill	**$ 1,265.97**	**$ 4,550.97**	**$ 7,835.97**	**$ 11,120.97**	**$ 14,405.97**	**$ 17,690.97**	**$ 20,975.97**	**$ 25,246.47**	**$ 30,830.97**	**$ 7,258.67**	**$ 12,514.67**	**$ 17,770.67**	**$ 23,026.67**	**$ 28,282.67**	**$ 33,538.67**	**$ 40,371.47**	**$ 49,306.67**	
% Increase	**36.51%**	**7.96%**	**4.43%**	**3.05%**	**2.31%**	**1.86%**	**1.55%**	**1.26%**	**1.01%**	**7.89%**	**4.39%**	**3.02%**	**2.29%**	**1.84%**	**1.53%**	**1.25%**	**1.00%**	

Penn Power Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.		Current			Pro Forma				
		Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue	Revenue Change	Percent Change
	SCHEDULE GS-Large (General Service Large)	*[a]*	*[b]*	*[c]=[a]x[b]*	*[e]=[a]+[d]*	*[f]*	*[g]=[e]x[f]*	*[h]=[g]-[c]*	*[i]=[h]/[c]*
1	Distribution								
2	Customer Charge	1,733	$130.07	$ 225,440	1,733	$ 178.36	$ 309,136	$ 83,696	37.1%
3	Demand Charge (kW)								
4	All kW	855,254	$4.36	3,728,905	855,254	$ 5.98	5,113,279	1,384,374	37.1%
5	All rkVa	361,930	$ 0.20	72,386	361,930	$ 0.27	99,260	26,874	37.1%
6	Energy Charge (kWh)								
7	All kWh	322,711,741	$ -	-	322,711,741	$ -	-	-	0.0%
8	**Total Base Normalized Distribution Revenues**			**$ 4,026,731**			**$ 5,521,675**	**$ 1,494,944**	37.1%
9	Rider Charges								
10	Smart Meter Technologies Charge (Per Bill)	1,733	$ 4.85	$ 8,406	1,733	$ -	$ -	$ (8,406)	
11	TCJA Voluntary Surcharge		-3.39%	(136,506)		0.00%	-	136,506	-100.0%
12	STAS		-0.02%	(3,268)		0.00%	-	3,268	-100.0%
13	Distribution System Improvement Charge		7.50%	$ 315,417		0.00%	$ -	(315,417)	-100.0%
14	**Total Distribution Including Rider Charges**			**$ 4,210,779**			**$ 5,521,675**	**$ 1,310,896**	31.1%
15	Rider Charges								
16	Default Service Support Charge	697,558	$ (0.84200)	(587,343)	697,558	$ (0.84200)	(587,343)	-	0.0%
17	Universal Service Charge			-			-	-	0.0%
18	Solar Photovoltaic Requirements Charge	322,711,741	$ 0.00006	19,363	322,711,741	$ 0.00006	19,363	-	0.0%
19	Phase IV Energy Efficiency and Conservation Charge	697,558	$ 0.44000	306,925	697,558	$ 0.44000	306,925	-	0.0%
20	PTC/HPS Charge	322,711,741	$ 0.03839	12,388,904	322,711,741	$ 0.03839	12,388,904	-	0.0%
21	**Total Energy and Revenue**	322,711,741		**$ 16,338,627**	322,711,741		**$ 17,649,523**	**$ 1,310,896**	8.0%
22	Avg rate per kWh			$ 0.05063			$ 0.05469		
23	Proposed Increase						$ 1,310,896		
24	Percent Increase						8.02%		

Penn Power Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE GS - LARGE
With Demands of 500 - 1,000 KW
At Average Levels of kWh Use

KW Demand																		
Total kW	500	500	500	500	500	500	750	750	750	750	750	750	1,000	1,000	1,000	1,000	1,000	
Hrs Use	0	200	300	400	500	730	200	300	400	500	730	900	200	300	400	500	730	
REACTIVE DEMAND																		
rkVA	212	212	212	212	212	212	317	317	317	317	317	317	423	423	423	423	423	
ENERGY USAGE																		
Monthly Energy Usage	0	100,000	150,000	200,000	250,000	365,000	150,000	225,000	300,000	375,000	547,500	675,000	200,000	300,000	400,000	500,000	730,000	
Total Energy Usage	0	100,000	150,000	200,000	250,000	365,000	150,000	225,000	300,000	375,000	547,500	675,000	200,000	300,000	400,000	500,000	730,000	
Total Proposed Bill	$ 3,024.72	$ 6,869.72	$ 8,792.22	$ 10,714.72	$ 12,637.22	$ 17,058.97	$ 10,215.41	$ 13,099.16	$ 15,982.91	$ 18,866.66	$ 25,499.28	$ 30,401.66	$ 13,561.09	$ 17,406.09	$ 21,251.09	$ 25,096.09	$ 33,939.59	
Total Current Bill	2,263.35	6,107.58	8,029.70	9,951.81	11,873.93	16,294.79	9,091.24	11,974.41	14,857.59	17,740.76	24,372.06	29,273.45	12,074.89	15,919.13	19,763.36	23,607.59	32,449.32	
Increase ($)	$ 761.37	$ 762.14	$ 762.53	$ 762.91	$ 763.29	$ 764.18	$ 1,124.17	$ 1,124.74	$ 1,125.32	$ 1,125.90	$ 1,127.22	$ 1,128.20	$ 1,486.19	$ 1,486.96	$ 1,487.73	$ 1,488.50	$ 1,490.27	
Increase (%)	33.64%	12.48%	9.50%	7.67%	6.43%	4.69%	12.37%	9.39%	7.57%	6.35%	4.63%	3.85%	12.31%	9.34%	7.53%	6.31%	4.59%	
Overall Increase (%)	8.02%	8.02%	8.02%	8.02%	8.02%	8.02%	8.02%	8.02%	8.02%	8.02%	8.02%	8.02%	8.02%	8.02%	8.02%	8.02%	8.02%	
UNBUNDLED RATES - CURRENT																		
Distribution																		
Distribution Charge @ $130.07	$ 130	$ 130	$ 130	$ 130	$ 130	$ 130	$ 130	$ 130	$ 130	$ 130	$ 130	$ 130	$ 130	$ 130	$ 130	$ 130	$ 130	
All kW @ $4.36/kW	$ 2,180	$ 2,180	$ 2,180	$ 2,180	$ 2,180	$ 2,180	$ 3,270	$ 3,270	$ 3,270	$ 3,270	$ 3,270	$ 3,270	$ 4,360	$ 4,360	$ 4,360	$ 4,360	$ 4,360	
All rkVA @$ 0.20 /rkVA	$ 42	$ 42	$ 42	$ 42	$ 42	$ 42	$ 63	$ 63	$ 63	$ 63	$ 63	$ 63	$ 85	$ 85	$ 85	$ 85	$ 85	
Sub-Total	$ 2,352	$ 2,352	$ 2,352	$ 2,352	$ 2,352	$ 2,352	$ 3,464	$ 3,464	$ 3,464	$ 3,464	$ 3,464	$ 3,464	$ 4,575	$ 4,575	$ 4,575	$ 4,575	$ 4,575	
Riders																		
Phase IV Energy Efficiency Charge @ $ 0.44 /kW PLC	$ 220	$ 220	$ 220	$ 220	$ 220	$ 220	$ 330	$ 330	$ 330	$ 330	$ 330	$ 330	$ 440	$ 440	$ 440	$ 440	$ 440	
TCJA @ -3.390 %	$ (80)	$ (80)	$ (80)	$ (80)	$ (80)	$ (80)	$ (117)	$ (117)	$ (117)	$ (117)	$ (117)	$ (117)	$ (155)	$ (155)	$ (155)	$ (155)	$ (155)	
Smart Meter Charge @ $4.85	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	
Default Service Support Charge @$ -0.842 /kW NSPL	$ (421)	$ (421)	$ (421)	$ (421)	$ (421)	$ (421)	$ (632)	$ (632)	$ (632)	$ (632)	$ (632)	$ (632)	$ (842)	$ (842)	$ (842)	$ (842)	$ (842)	
Solar Photovoltaic Requirements Charge @ 0.006 ¢/k	$ -	$ 6	$ 9	$ 12	$ 15	$ 22	$ 9	$ 14	$ 18	$ 23	$ 33	$ 41	$ 12	$ 18	$ 24	$ 30	$ 44	
Sub-Total	$ (276)	$ (270)	$ (267)	$ (264)	$ (261)	$ (254)	$ (405)	$ (401)	$ (396)	$ (392)	$ (381)	$ (374)	$ (540)	$ (534)	$ (528)	$ (522)	$ (508)	
DSIC @ 7.500 %	$ 187	$ 187	$ 187	$ 187	$ 187	$ 187	$ 276	$ 276	$ 276	$ 276	$ 276	$ 276	$ 365	$ 365	$ 365	$ 365	$ 365	
PTC/HPS Charge																		
All kWh @ $ 0.03839 /kWh	$ -	$ 3,839	$ 5,759	$ 7,678	$ 9,598	$ 14,012	$ 5,759	$ 8,638	$ 11,517	$ 14,396	$ 21,019	$ 25,913	$ 7,678	$ 11,517	$ 15,356	$ 19,195	$ 28,025	
Sub Total	$ 2,263.80	$ 6,108.80	$ 8,031.30	$ 9,953.80	$ 11,876.30	$ 16,298.05	$ 9,093.06	$ 11,976.81	$ 14,860.56	$ 17,744.31	$ 24,376.93	$ 29,279.31	$ 12,077.31	$ 15,922.31	$ 19,767.31	$ 23,612.31	$ 32,455.81	
STAS @ -0.02 %	$ (0.45)	$ (1.22)	$ (1.61)	$ (1.99)	$ (2.38)	$ (3.26)	$ (1.82)	$ (2.40)	$ (2.97)	$ (3.55)	$ (4.88)	$ (5.86)	$ (2.42)	$ (3.18)	$ (3.95)	$ (4.72)	$ (6.49)	
Total Bill	**$ 2,263.35**	**$ 6,107.58**	**$ 8,029.70**	**$ 9,951.81**	**$ 11,873.93**	**$ 16,294.79**	**$ 9,091.24**	**$ 11,974.41**	**$ 14,857.59**	**$ 17,740.76**	**$ 24,372.06**	**$ 29,273.45**	**$ 12,074.89**	**$ 15,919.13**	**$ 19,763.36**	**$ 23,607.59**	**$ 32,449.32**	
UNBUNDLED RATES - PROPOSED																		
Distribution																		
Distribution Charge @ $178.36	$ 178	$ 178	$ 178	$ 178	$ 178	$ 178	$ 178	$ 178	$ 178	$ 178	$ 178	$ 178	$ 178	$ 178	$ 178	$ 178	$ 178	
All kW @ $5.98/kW	$ 2,989	$ 2,989	$ 2,989	$ 2,989	$ 2,989	$ 2,989	$ 4,484	$ 4,484	$ 4,484	$ 4,484	$ 4,484	$ 4,484	$ 5,979	$ 5,979	$ 5,979	$ 5,979	$ 5,979	
All rkVA @$ 0.27 /rkVA	$ 58	$ 58	$ 58	$ 58	$ 58	$ 58	$ 87	$ 87	$ 87	$ 87	$ 87	$ 87	$ 116	$ 116	$ 116	$ 116	$ 116	
Sub-Total	$ 3,226	$ 3,226	$ 3,226	$ 3,226	$ 3,226	$ 3,226	$ 4,749	$ 4,749	$ 4,749	$ 4,749	$ 4,749	$ 4,749	$ 6,273	$ 6,273	$ 6,273	$ 6,273	$ 6,273	
Riders																		
Phase IV Energy Efficiency Charge @ $ 0.44 /kW PLC	$ 220	$ 220	$ 220	$ 220	$ 220	$ 220	$ 330	$ 330	$ 330	$ 330	$ 330	$ 330	$ 440	$ 440	$ 440	$ 440	$ 440	
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Default Service Support Charge @$ -0.842 /kW NSPL	$ (421)	$ (421)	$ (421)	$ (421)	$ (421)	$ (421)	$ (632)	$ (632)	$ (632)	$ (632)	$ (632)	$ (632)	$ (842)	$ (842)	$ (842)	$ (842)	$ (842)	
Solar Photovoltaic Requirements Charge @ 0.006 ¢/k	$ -	$ 6	$ 9	$ 12	$ 15	$ 22	$ 9	$ 14	$ 18	$ 23	$ 33	$ 41	$ 12	$ 18	$ 24	$ 30	$ 44	
Sub-Total	$ (201)	$ (195)	$ (192)	$ (189)	$ (186)	$ (179)	$ (293)	$ (288)	$ (284)	$ (279)	$ (269)	$ (261)	$ (390)	$ (384)	$ (378)	$ (372)	$ (358)	
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
PTC/HPS Charge																		
All kWh @ $ 0.03839 /kWh	$ -	$ 3,839	$ 5,759	$ 7,678	$ 9,598	$ 14,012	$ 5,759	$ 8,638	$ 11,517	$ 14,396	$ 21,019	$ 25,913	$ 7,678	$ 11,517	$ 15,356	$ 19,195	$ 28,025	
Sub Total	$ 3,024.72	$ 6,869.72	$ 8,792.22	$ 10,714.72	$ 12,637.22	$ 17,058.97	$ 10,215.41	$ 13,099.16	$ 15,982.91	$ 18,866.66	$ 25,499.28	$ 30,401.66	$ 13,561.09	$ 17,406.09	$ 21,251.09	$ 25,096.09	$ 33,939.59	
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Total Bill	**$ 3,024.72**	**$ 6,869.72**	**$ 8,792.22**	**$ 10,714.72**	**$ 12,637.22**	**$ 17,058.97**	**$ 10,215.41**	**$ 13,099.16**	**$ 15,982.91**	**$ 18,866.66**	**$ 25,499.28**	**$ 30,401.66**	**$ 13,561.09**	**$ 17,406.09**	**$ 21,251.09**	**$ 25,096.09**	**$ 33,939.59**	
% Increase	**33.64%**	**12.48%**	**9.50%**	**7.67%**	**6.43%**	**4.69%**	**12.37%**	**9.39%**	**7.57%**	**6.35%**	**4.63%**	**3.85%**	**12.31%**	**9.34%**	**7.53%**	**6.31%**	**4.59%**	

Penn Power Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE GS - LARGE
With Demands of 1,500 - 3,000 KW
At Average Levels of kWh Use

KW Demand																			
Total kW	1,500	1,500	1,500	1,500	1,500	2,000	2,000	2,000	2,000	2,500	2,500	2,500	2,500	3,000	3,000	3,000	3,000
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730
REACTIVE DEMAND																			
rkVA	635	635	635	635	635	846	846	846	846	1,058	1,058	1,058	1,058	1,270	1,270	1,270	1,270
ENERGY USAGE																			
Monthly Energy Usage	0	150,000	450,000	750,000	1,095,000	200,000	600,000	1,000,000	1,460,000	250,000	750,000	1,250,000	1,825,000	300,000	900,000	1,500,000	2,190,000
Total Energy Usage	0	150,000	450,000	750,000	1,095,000	200,000	600,000	1,000,000	1,460,000	250,000	750,000	1,250,000	1,825,000	300,000	900,000	1,500,000	2,190,000
Total Proposed Bill	$ 8,717.45	$ 14,484.95	$ 26,019.95	$ 37,554.95	$ 50,820.20	$ 19,253.82	$ 34,633.82	$ 50,013.82	$ 67,700.82	$ 24,022.68	$ 43,247.68	$ 62,472.68	$ 84,581.43	$ 28,791.55	$ 51,861.55	$ 74,931.55	$ 101,462.05
Total Current Bill	6,509.51	12,275.86	23,808.55	35,341.25	48,603.84	16,321.06	31,697.98	47,074.90	64,758.37	20,366.25	39,587.41	58,808.56	80,912.89	24,411.45	47,476.83	70,542.22	97,067.41
Increase ($)	$ 2,207.94	$ 2,209.09	$ 2,211.40	$ 2,213.71	$ 2,216.36	$ 2,932.76	$ 2,935.84	$ 2,938.91	$ 2,942.45	$ 3,656.43	$ 3,660.27	$ 3,664.12	$ 3,668.54	$ 4,380.10	$ 4,384.71	$ 4,389.33	$ 4,394.63
Increase (%)	33.92%	18.00%	9.29%	6.26%	4.56%	17.97%	9.26%	6.24%	4.54%	17.95%	9.25%	6.23%	4.53%	17.94%	9.24%	6.22%	4.53%
Overall Increase (%)	8.02%	8.02%	8.02%	8.02%	8.02%	8.02%	8.02%	8.02%	8.02%	8.02%	8.02%	8.02%	8.02%	8.02%	8.02%	8.02%	8.02%
UNBUNDLED RATES - CURRENT																			
Distribution																			
Distribution Charge @ $130.07	$ 130	$ 130	$ 130	$ 130	$ 130	$ 130	$ 130	$ 130	$ 130	$ 130	$ 130	$ 130	$ 130	$ 130	$ 130	$ 130	$ 130
All kW @ $4.36/kW	$ 6,540	$ 6,540	$ 6,540	$ 6,540	$ 6,540	$ 8,720	$ 8,720	$ 8,720	$ 8,720	$ 10,900	$ 10,900	$ 10,900	$ 10,900	$ 13,080	$ 13,080	$ 13,080	$ 13,080
All rkVA @$ 0.20 /rkVA	$ 127	$ 127	$ 127	$ 127	$ 127	$ 169	$ 169	$ 169	$ 169	$ 212	$ 212	$ 212	$ 212	$ 254	$ 254	$ 254	$ 254
Sub-Total	$ 6,797	$ 6,797	$ 6,797	$ 6,797	$ 6,797	$ 9,019	$ 9,019	$ 9,019	$ 9,019	$ 11,242	$ 11,242	$ 11,242	$ 11,242	$ 13,464	$ 13,464	$ 13,464	$ 13,464
Riders																			
Phase IV Energy Efficiency Charge @ $ 0.44 /kW PLC	$ 660	$ 660	$ 660	$ 660	$ 660	$ 880	$ 880	$ 880	$ 880	$ 1,100	$ 1,100	$ 1,100	$ 1,100	$ 1,320	$ 1,320	$ 1,320	$ 1,320
TCJA @ -3.390 %	$ (230)	$ (230)	$ (230)	$ (230)	$ (230)	$ (306)	$ (306)	$ (306)	$ (306)	$ (381)	$ (381)	$ (381)	$ (381)	$ (456)	$ (456)	$ (456)	$ (456)
Smart Meter Charge @ $4.85	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5
Default Service Support Charge @$ -0.842 /kW NSPL	$ (1,263)	$ (1,263)	$ (1,263)	$ (1,263)	$ (1,263)	$ (1,684)	$ (1,684)	$ (1,684)	$ (1,684)	$ (2,105)	$ (2,105)	$ (2,105)	$ (2,105)	$ (2,526)	$ (2,526)	$ (2,526)	$ (2,526)
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kv	$ -	$ 9	$ 27	$ 45	$ 66	$ 12	$ 36	$ 60	$ 88	$ 15	$ 45	$ 75	$ 110	$ 18	$ 54	$ 90	$ 131
Sub-Total	$ (829)	$ (820)	$ (802)	$ (784)	$ (763)	$ (1,093)	$ (1,069)	$ (1,045)	$ (1,017)	$ (1,366)	$ (1,336)	$ (1,306)	$ (1,272)	$ (1,640)	$ (1,604)	$ (1,568)	$ (1,526)
DSIC @ 7.500 %	$ 542	$ 542	$ 542	$ 542	$ 542	$ 720	$ 720	$ 720	$ 720	$ 897	$ 897	$ 897	$ 897	$ 1,075	$ 1,075	$ 1,075	$ 1,075
PTC/HPS Charge																			
All kWh @ $ 0.03839 /kWh	$ -	$ 5,759	$ 17,276	$ 28,793	$ 42,037	$ 7,678	$ 23,034	$ 38,390	$ 56,049	$ 9,598	$ 28,793	$ 47,988	$ 70,062	$ 11,517	$ 34,551	$ 57,585	$ 84,074
Sub Total	$ 6,510.82	$ 12,278.32	$ 23,813.32	$ 35,348.32	$ 48,613.57	$ 16,324.32	$ 31,704.32	$ 47,084.32	$ 64,771.32	$ 20,370.33	$ 39,595.33	$ 58,820.33	$ 80,929.08	$ 24,416.33	$ 47,486.33	$ 70,556.33	$ 97,086.83
STAS @ -0.02 %	$ (1.30)	$ (2.46)	$ (4.76)	$ (7.07)	$ (9.72)	$ (3.26)	$ (6.34)	$ (9.42)	$ (12.95)	$ (4.07)	$ (7.92)	$ (11.76)	$ (16.19)	$ (4.88)	$ (9.50)	$ (14.11)	$ (19.42)
Total Bill	**$ 6,509.51**	**$ 12,275.86**	**$ 23,808.55**	**$ 35,341.25**	**$ 48,603.84**	**$ 16,321.06**	**$ 31,697.98**	**$ 47,074.90**	**$ 64,758.37**	**$ 20,366.25**	**$ 39,587.41**	**$ 58,808.56**	**$ 80,912.89**	**$ 24,411.45**	**$ 47,476.83**	**$ 70,542.22**	**$ 97,067.41**
UNBUNDLED RATES - PROPOSED																			
Distribution																			
Distribution Charge @ $178.36	$ 178	$ 178	$ 178	$ 178	$ 178	$ 178	$ 178	$ 178	$ 178	$ 178	$ 178	$ 178	$ 178	$ 178	$ 178	$ 178	$ 178
All kW @ $5.98/kW	$ 8,968	$ 8,968	$ 8,968	$ 8,968	$ 8,968	$ 11,957	$ 11,957	$ 11,957	$ 11,957	$ 14,947	$ 14,947	$ 14,947	$ 14,947	$ 17,936	$ 17,936	$ 17,936	$ 17,936
All rkVA @$ 0.27 /rkVA	$ 174	$ 174	$ 174	$ 174	$ 174	$ 232	$ 232	$ 232	$ 232	$ 290	$ 290	$ 290	$ 290	$ 348	$ 348	$ 348	$ 348
Sub-Total	$ 9,320	$ 9,320	$ 9,320	$ 9,320	$ 9,320	$ 12,368	$ 12,368	$ 12,368	$ 12,368	$ 15,415	$ 15,415	$ 15,415	$ 15,415	$ 18,463	$ 18,463	$ 18,463	$ 18,463
Riders																			
Phase IV Energy Efficiency Charge @ $ 0.44 /kW PLC	$ 660	$ 660	$ 660	$ 660	$ 660	$ 880	$ 880	$ 880	$ 880	$ 1,100	$ 1,100	$ 1,100	$ 1,100	$ 1,320	$ 1,320	$ 1,320	$ 1,320
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Default Service Support Charge @$ -0.842 /kW NSPL	$ (1,263)	$ (1,263)	$ (1,263)	$ (1,263)	$ (1,263)	$ (1,684)	$ (1,684)	$ (1,684)	$ (1,684)	$ (2,105)	$ (2,105)	$ (2,105)	$ (2,105)	$ (2,526)	$ (2,526)	$ (2,526)	$ (2,526)
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kv	$ -	$ 9	$ 27	$ 45	$ 66	$ 12	$ 36	$ 60	$ 88	$ 15	$ 45	$ 75	$ 110	$ 18	$ 54	$ 90	$ 131
Sub-Total	$ (603)	$ (594)	$ (576)	$ (558)	$ (537)	$ (792)	$ (768)	$ (744)	$ (716)	$ (990)	$ (960)	$ (930)	$ (896)	$ (1,188)	$ (1,152)	$ (1,116)	$ (1,075)
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
PTC/HPS Charge																			
All kWh @ $ 0.03839 /kWh	$ -	$ 5,759	$ 17,276	$ 28,793	$ 42,037	$ 7,678	$ 23,034	$ 38,390	$ 56,049	$ 9,598	$ 28,793	$ 47,988	$ 70,062	$ 11,517	$ 34,551	$ 57,585	$ 84,074
Sub Total	$ 8,717.45	$ 14,484.95	$ 26,019.95	$ 37,554.95	$ 50,820.20	$ 19,253.82	$ 34,633.82	$ 50,013.82	$ 67,700.82	$ 24,022.68	$ 43,247.68	$ 62,472.68	$ 84,581.43	$ 28,791.55	$ 51,861.55	$ 74,931.55	$ 101,462.05
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Bill	**$ 8,717.45**	**$ 14,484.95**	**$ 26,019.95**	**$ 37,554.95**	**$ 50,820.20**	**$ 19,253.82**	**$ 34,633.82**	**$ 50,013.82**	**$ 67,700.82**	**$ 24,022.68**	**$ 43,247.68**	**$ 62,472.68**	**$ 84,581.43**	**$ 28,791.55**	**$ 51,861.55**	**$ 74,931.55**	**$ 101,462.05**
% Increase	**33.92%**	**18.00%**	**9.29%**	**6.26%**	**4.56%**	**17.97%**	**9.26%**	**6.24%**	**4.54%**	**17.95%**	**9.25%**	**6.23%**	**4.53%**	**17.94%**	**9.24%**	**6.22%**	**4.53%**

Penn Power Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.		Current			Pro Forma				
		Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue	Revenue Change	Percent Change
	SCHEDULE GP (General Primary Service)	*[a]*	*[b]*	*[c]=[a]x[b]*	*[e]=[a]+[d]*	*[f]*	*[g]=[e]x[f]*	*[h]=[g]-[c]*	*[i]=[h]/[c]*
1	Distribution								
2	Customer Charge	1,508	$114.35	$ 172,416	1,508	$ 166.42	$ 250,923	$78,507	45.5%
3	Demand Charge (kW)								
4	All kW	920,483	$4.34	3,994,896	920,483	$ 6.32	5,813,925	$1,819,029	45.5%
5	All rkVa	407,787	$ 0.20	81,557	407,787	$ 0.29	118,694	$37,137	45.5%
6	Backup Demand kW						-	$0	0.0%
7	Energy Charge (kWh)								
8	All kWh	393,669,651	$ -	-	393,669,651	$ -	-	$0	0.0%
9	**Total Base Normalized Distribution Revenues**			**$ 4,248,869**			**$ 6,183,542**	$1,934,673	45.5%
10	Rider Charges								
11	Smart Meter Technologies Charge (Per Bill)	1,508	$ 4.85	$ 7,313	1,508	$ -	$ -	($7,313)	
12	TCJA Voluntary Surcharge		-3.39%	(144,037)		0.00%	-	144,037	-100.0%
13	STAS		-0.02%	(3,855)		0.00%	-	3,855	-100.0%
14	Distribution System Improvement Charge		7.50%	$ 333,459		0.00%	$ -	($333,459)	-100.0%
15	**Total Distribution Including Rider Charges**			**$ 4,441,749**			**$ 6,183,542**	$1,741,793	39.2%
16	Rider Charges								
17	Default Service Support Charge	759,047	$ (0.84200)	(639,118)	759,047	$ (0.84200)	(639,118)	-	0.0%
18	Universal Service Charge			-			-	-	0.0%
19	Solar Photovoltaic Requirements Charge	393,669,651	$ 0.00006	23,620	393,669,651	$ 0.00006	23,620	-	0.0%
20	Phase IV Energy Efficiency and Conservation Charge	759,047	$ 0.44000	333,981	759,047	$ 0.44000	333,981	-	0.0%
21	PTC/HPS Charge	393,669,651	$ 0.03839	15,112,978	393,669,651	$ 0.03839	15,112,978	-	0.0%
22	**Total Energy and Revenue**	393,669,651		**$ 19,273,210**	393,669,651		**$ 21,015,003**	**$ 1,741,793**	9.0%
23	Avg rate per kWh			$ 0.04896			$ 0.05338		
24	Proposed Increase						$ 1,741,793		
25	Percent Increase						9.04%		

Penn Power Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE GP
With Demands of 25 - 150 KW
At Average Levels of kWh Use

KW Demand																		
Total kW	25	25	25	25	25	50	50	50	50	100	100	100	100	150	150	150	150	
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730	
REACTIVE DEMAND																		
rkVA	11	11	11	11	11	22	22	22	22	44	44	44	44	66	66	66	66	
ENERGY USAGE																		
Monthly Energy Usage	0	2,500	7,500	12,500	18,250	5,000	15,000	25,000	36,500	10,000	30,000	50,000	73,000	15,000	45,000	75,000	109,500	
Total Energy Usage	0	2,500	7,500	12,500	18,250	5,000	15,000	25,000	36,500	10,000	30,000	50,000	73,000	15,000	45,000	75,000	109,500	
Total Proposed Bill	$ 317.50	$ 413.62	$ 605.87	$ 798.12	$ 1,019.21	$ 660.82	$ 1,045.32	$ 1,429.82	$ 1,872.00	$ 1,155.23	$ 1,924.23	$ 2,693.23	$ 3,577.58	$ 1,649.64	$ 2,803.14	$ 3,956.64	$ 5,283.16	
Total Current Bill	229.69	325.79	518.00	710.21	931.26	527.64	912.06	1,296.48	1,738.57	931.32	1,700.17	2,469.01	3,353.19	1,335.01	2,488.28	3,641.55	4,967.81	
Increase ($)	$ 87.81	$ 87.83	$ 87.87	$ 87.91	$ 87.95	$ 133.19	$ 133.27	$ 133.34	$ 133.43	$ 223.91	$ 224.06	$ 224.21	$ 224.39	$ 314.63	$ 314.86	$ 315.09	$ 315.35	
Increase (%)	38.23%	26.96%	16.96%	12.38%	9.44%	25.24%	14.61%	10.28%	7.67%	24.04%	13.18%	9.08%	6.69%	23.57%	12.65%	8.65%	6.35%	
Overall Increase (%)	9.04%	9.04%	9.04%	9.04%	9.04%	9.04%	9.04%	9.04%	9.04%	9.04%	9.04%	9.04%	9.04%	9.04%	9.04%	9.04%	9.04%	
UNBUNDLED RATES - CURRENT																		
Distribution																		
Distribution Charge @ $114.35	$ 114	$ 114	$ 114	$ 114	$ 114	$ 114	$ 114	$ 114	$ 114	$ 114	$ 114	$ 114	$ 114	$ 114	$ 114	$ 114	$ 114	
All kW @ $4.34/kW	$ 109	$ 109	$ 109	$ 109	$ 109	$ 217	$ 217	$ 217	$ 217	$ 434	$ 434	$ 434	$ 434	$ 651	$ 651	$ 651	$ 651	
All rkVA @$ 0.20 /rkVA	$ 2	$ 2	$ 2	$ 2	$ 2	$ 4	$ 4	$ 4	$ 4	$ 9	$ 9	$ 9	$ 9	$ 13	$ 13	$ 13	$ 13	
Sub-Total	$ 225	$ 225	$ 225	$ 225	$ 225	$ 336	$ 336	$ 336	$ 336	$ 557	$ 557	$ 557	$ 557	$ 779	$ 779	$ 779	$ 779	
Riders																		
Phase IV Energy Efficiency Charge @ $ 0.44 /kW PLC	$ 11	$ 11	$ 11	$ 11	$ 11	$ 22	$ 22	$ 22	$ 22	$ 44	$ 44	$ 44	$ 44	$ 66	$ 66	$ 66	$ 66	
TCJA @ -3.390 %	$ (8)	$ (8)	$ (8)	$ (8)	$ (8)	$ (11)	$ (11)	$ (11)	$ (11)	$ (19)	$ (19)	$ (19)	$ (19)	$ (26)	$ (26)	$ (26)	$ (26)	
Smart Meter Charge @ $4.85	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	
Default Service Support Charge @$ -0.842 /kW NSPL	$ (21)	$ (21)	$ (21)	$ (21)	$ (21)	$ (42)	$ (42)	$ (42)	$ (42)	$ (84)	$ (84)	$ (84)	$ (84)	$ (126)	$ (126)	$ (126)	$ (126)	
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kv	$ -	$ 0	$ 0	$ 1	$ 1	$ 0	$ 1	$ 2	$ 2	$ 1	$ 2	$ 3	$ 4	$ 1	$ 3	$ 5	$ 7	
Sub-Total	$ (13)	$ (13)	$ (12)	$ (12)	$ (12)	$ (26)	$ (26)	$ (25)	$ (24)	$ (54)	$ (52)	$ (51)	$ (50)	$ (81)	$ (79)	$ (77)	$ (75)	
DSIC @ 7.500 %	$ 17	$ 17	$ 17	$ 17	$ 17	$ 26	$ 26	$ 26	$ 26	$ 44	$ 44	$ 44	$ 44	$ 62	$ 62	$ 62	$ 62	
PTC/HPS Charge																		
All kWh @ $ 0.03839 /kWh	$ -	$ 96	$ 288	$ 480	$ 701	$ 192	$ 576	$ 960	$ 1,401	$ 384	$ 1,152	$ 1,920	$ 2,802	$ 576	$ 1,728	$ 2,879	$ 4,204	
Sub Total	$ 229.73	$ 325.86	$ 518.11	$ 710.36	$ 931.44	$ 527.74	$ 912.24	$ 1,296.74	$ 1,738.92	$ 931.51	$ 1,700.51	$ 2,469.51	$ 3,353.86	$ 1,335.28	$ 2,488.78	$ 3,642.28	$ 4,968.80	
STAS @ -0.02 %	$ (0.05)	$ (0.07)	$ (0.10)	$ (0.14)	$ (0.19)	$ (0.11)	$ (0.18)	$ (0.26)	$ (0.35)	$ (0.19)	$ (0.34)	$ (0.49)	$ (0.67)	$ (0.27)	$ (0.50)	$ (0.73)	$ (0.99)	
Total Bill	**$ 229.69**	**$ 325.79**	**$ 518.00**	**$ 710.21**	**$ 931.26**	**$ 527.64**	**$ 912.06**	**$ 1,296.48**	**$ 1,738.57**	**$ 931.32**	**$ 1,700.17**	**$ 2,469.01**	**$ 3,353.19**	**$ 1,335.01**	**$ 2,488.28**	**$ 3,641.55**	**$ 4,967.81**	
UNBUNDLED RATES - PROPOSED																		
Distribution																		
Distribution Charge @ $166.42	$ 166	$ 166	$ 166	$ 166	$ 166	$ 166	$ 166	$ 166	$ 166	$ 166	$ 166	$ 166	$ 166	$ 166	$ 166	$ 166	$ 166	
All kW @ $6.32/kW	$ 158	$ 158	$ 158	$ 158	$ 158	$ 316	$ 316	$ 316	$ 316	$ 632	$ 632	$ 632	$ 632	$ 947	$ 947	$ 947	$ 947	
All rkVA @$ 0.29 /rkVA	$ 3	$ 3	$ 3	$ 3	$ 3	$ 6	$ 6	$ 6	$ 6	$ 13	$ 13	$ 13	$ 13	$ 19	$ 19	$ 19	$ 19	
Sub-Total	$ 328	$ 328	$ 328	$ 328	$ 328	$ 489	$ 489	$ 489	$ 489	$ 811	$ 811	$ 811	$ 811	$ 1,133	$ 1,133	$ 1,133	$ 1,133	
Riders																		
Phase IV Energy Efficiency Charge @ $ 0.44 /kW PLC	$ 11	$ 11	$ 11	$ 11	$ 11	$ 22	$ 22	$ 22	$ 22	$ 44	$ 44	$ 44	$ 44	$ 66	$ 66	$ 66	$ 66	
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Default Service Support Charge @$ -0.842 /kW NSPL	$ (21)	$ (21)	$ (21)	$ (21)	$ (21)	$ (42)	$ (42)	$ (42)	$ (42)	$ (84)	$ (84)	$ (84)	$ (84)	$ (126)	$ (126)	$ (126)	$ (126)	
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kv	$ -	$ 0	$ 0	$ 1	$ 1	$ 0	$ 1	$ 2	$ 2	$ 1	$ 2	$ 3	$ 4	$ 1	$ 3	$ 5	$ 7	
Sub-Total	$ (10)	$ (10)	$ (10)	$ (9)	$ (9)	$ (20)	$ (19)	$ (19)	$ (18)	$ (40)	$ (38)	$ (37)	$ (36)	$ (59)	$ (58)	$ (56)	$ (54)	
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
PTC/HPS Charge																		
All kWh @ $ 0.03839 /kWh	$ -	$ 96	$ 288	$ 480	$ 701	$ 192	$ 576	$ 960	$ 1,401	$ 384	$ 1,152	$ 1,920	$ 2,802	$ 576	$ 1,728	$ 2,879	$ 4,204	
Sub Total	$ 317.50	$ 413.62	$ 605.87	$ 798.12	$ 1,019.21	$ 660.82	$ 1,045.32	$ 1,429.82	$ 1,872.00	$ 1,155.23	$ 1,924.23	$ 2,693.23	$ 3,577.58	$ 1,649.64	$ 2,803.14	$ 3,956.64	$ 5,283.16	
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Total Bill	**$ 317.50**	**$ 413.62**	**$ 605.87**	**$ 798.12**	**$ 1,019.21**	**$ 660.82**	**$ 1,045.32**	**$ 1,429.82**	**$ 1,872.00**	**$ 1,155.23**	**$ 1,924.23**	**$ 2,693.23**	**$ 3,577.58**	**$ 1,649.64**	**$ 2,803.14**	**$ 3,956.64**	**$ 5,283.16**	
% Increase	**38.23%**	**26.96%**	**16.96%**	**12.38%**	**9.44%**	**25.24%**	**14.61%**	**10.28%**	**7.67%**	**24.04%**	**13.18%**	**9.08%**	**6.69%**	**23.57%**	**12.65%**	**8.65%**	**6.35%**	

Penn Power Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE GP
With Demands of 250 - 1,000 KW
At Average Levels of kWh Use

KW Demand																		
Total kW	250	250	250	250	250	500	500	500	500	750	750	750	750	1,000	1,000	1,000	1,000	
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730	
REACTIVE DEMAND																		
rkVA	111	111	111	111	111	222	222	222	222	332	332	332	332	443	443	443	443	
ENERGY USAGE																		
Monthly Energy Usage	0	25,000	75,000	125,000	182,500	50,000	150,000	250,000	365,000	75,000	225,000	375,000	547,500	100,000	300,000	500,000	730,000	
Total Energy Usage	0	25,000	75,000	125,000	182,500	50,000	150,000	250,000	365,000	75,000	225,000	375,000	547,500	100,000	300,000	500,000	730,000	
Total Proposed Bill	$ 1,677.20	$ 2,638.45	$ 4,560.95	$ 6,483.45	$ 8,694.32	$ 5,110.48	$ 8,955.48	$ 12,800.48	$ 17,222.23	$ 7,582.50	$ 13,350.00	$ 19,117.50	$ 25,750.13	$ 10,054.53	$ 17,744.53	$ 25,434.53	$ 34,278.03	
Total Current Bill	1,181.33	2,142.38	4,064.50	5,986.61	8,197.05	4,160.82	8,005.05	11,849.28	16,270.15	6,179.26	11,945.60	17,711.95	24,343.25	8,197.69	15,886.15	23,574.62	32,416.35	
Increase ($)	$ 495.87	$ 496.06	$ 496.45	$ 496.83	$ 497.27	$ 949.66	$ 950.42	$ 951.19	$ 952.08	$ 1,403.25	$ 1,404.40	$ 1,405.56	$ 1,406.88	$ 1,856.84	$ 1,858.38	$ 1,859.92	$ 1,861.69	
Increase (%)	41.98%	23.15%	12.21%	8.30%	6.07%	22.82%	11.87%	8.03%	5.85%	22.71%	11.76%	7.94%	5.78%	22.65%	11.70%	7.89%	5.74%	
Overall Increase (%)	9.04%	9.04%	9.04%	9.04%	9.04%	9.04%	9.04%	9.04%	9.04%	9.04%	9.04%	9.04%	9.04%	9.04%	9.04%	9.04%	9.04%	
UNBUNDLED RATES - CURRENT																		
Distribution																		
Distribution Charge @ $114.35	$ 114	$ 114	$ 114	$ 114	$ 114	$ 114	$ 114	$ 114	$ 114	$ 114	$ 114	$ 114	$ 114	$ 114	$ 114	$ 114	$ 114	
All kW @ $4.34/kW	$ 1,085	$ 1,085	$ 1,085	$ 1,085	$ 1,085	$ 2,170	$ 2,170	$ 2,170	$ 2,170	$ 3,255	$ 3,255	$ 3,255	$ 3,255	$ 4,340	$ 4,340	$ 4,340	$ 4,340	
All rkVA @$ 0.20 /rkVA	$ 22	$ 22	$ 22	$ 22	$ 22	$ 44	$ 44	$ 44	$ 44	$ 66	$ 66	$ 66	$ 66	$ 89	$ 89	$ 89	$ 89	
Sub-Total	$ 1,222	$ 1,222	$ 1,222	$ 1,222	$ 1,222	$ 2,329	$ 2,329	$ 2,329	$ 2,329	$ 3,436	$ 3,436	$ 3,436	$ 3,436	$ 4,543	$ 4,543	$ 4,543	$ 4,543	
Riders																		
Phase IV Energy Efficiency Charge @ $ 0.44 /kW PLC	$ 110	$ 110	$ 110	$ 110	$ 110	$ 220	$ 220	$ 220	$ 220	$ 330	$ 330	$ 330	$ 330	$ 440	$ 440	$ 440	$ 440	
TCJA @ -3.390 %	$ (41)	$ (41)	$ (41)	$ (41)	$ (41)	$ (79)	$ (79)	$ (79)	$ (79)	$ (116)	$ (116)	$ (116)	$ (116)	$ (154)	$ (154)	$ (154)	$ (154)	
Smart Meter Charge @ $4.85	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	
Default Service Support Charge @$ -0.842 /kW NSPL	$ (211)	$ (211)	$ (211)	$ (211)	$ (211)	$ (421)	$ (421)	$ (421)	$ (421)	$ (632)	$ (632)	$ (632)	$ (632)	$ (842)	$ (842)	$ (842)	$ (842)	
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kW	$ -	$ 2	$ 5	$ 8	$ 11	$ 3	$ 9	$ 15	$ 22	$ 5	$ 14	$ 23	$ 33	$ 6	$ 18	$ 30	$ 44	
Sub-Total	$ (137)	$ (136)	$ (133)	$ (130)	$ (126)	$ (272)	$ (266)	$ (260)	$ (253)	$ (409)	$ (400)	$ (391)	$ (380)	$ (545)	$ (533)	$ (521)	$ (507)	
DSIC @ 7.500 %	$ 97	$ 97	$ 97	$ 97	$ 97	$ 186	$ 186	$ 186	$ 186	$ 274	$ 274	$ 274	$ 274	$ 363	$ 363	$ 363	$ 363	
PTC/HPS Charge																		
All kWh @ $ 0.03839 /kWh	$ -	$ 960	$ 2,879	$ 4,799	$ 7,006	$ 1,920	$ 5,759	$ 9,598	$ 14,012	$ 2,879	$ 8,638	$ 14,396	$ 21,019	$ 3,839	$ 11,517	$ 19,195	$ 28,025	
Sub Total	$ 1,181.56	$ 2,142.81	$ 4,065.31	$ 5,987.81	$ 8,198.69	$ 4,161.65	$ 8,006.65	$ 11,851.65	$ 16,273.40	$ 6,180.49	$ 11,947.99	$ 17,715.49	$ 24,348.12	$ 8,199.33	$ 15,889.33	$ 23,579.33	$ 32,422.83	
STAS @ -0.02 %	$ (0.24)	$ (0.43)	$ (0.81)	$ (1.20)	$ (1.64)	$ (0.83)	$ (1.60)	$ (2.37)	$ (3.25)	$ (1.24)	$ (2.39)	$ (3.54)	$ (4.87)	$ (1.64)	$ (3.18)	$ (4.72)	$ (6.48)	
Total Bill	**$ 1,181.33**	**$ 2,142.38**	**$ 4,064.50**	**$ 5,986.61**	**$ 8,197.05**	**$ 4,160.82**	**$ 8,005.05**	**$ 11,849.28**	**$ 16,270.15**	**$ 6,179.26**	**$ 11,945.60**	**$ 17,711.95**	**$ 24,343.25**	**$ 8,197.69**	**$ 15,886.15**	**$ 23,574.62**	**$ 32,416.35**	
UNBUNDLED RATES - PROPOSED																		
Distribution																		
Distribution Charge @ $166.42	$ 166	$ 166	$ 166	$ 166	$ 166	$ 166	$ 166	$ 166	$ 166	$ 166	$ 166	$ 166	$ 166	$ 166	$ 166	$ 166	$ 166	
All kW @ $6.32/kW	$ 1,579	$ 1,579	$ 1,579	$ 1,579	$ 1,579	$ 3,158	$ 3,158	$ 3,158	$ 3,158	$ 4,737	$ 4,737	$ 4,737	$ 4,737	$ 6,316	$ 6,316	$ 6,316	$ 6,316	
All rkVA @$ 0.29 /rkVA	$ 32	$ 32	$ 32	$ 32	$ 32	$ 64	$ 64	$ 64	$ 64	$ 97	$ 97	$ 97	$ 97	$ 129	$ 129	$ 129	$ 129	
Sub-Total	$ 1,778	$ 1,778	$ 1,778	$ 1,778	$ 1,778	$ 3,389	$ 3,389	$ 3,389	$ 3,389	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 6,612	$ 6,612	$ 6,612	$ 6,612	
Riders																		
Phase IV Energy Efficiency Charge @ $ 0.44 /kW PLC	$ 110	$ 110	$ 110	$ 110	$ 110	$ 220	$ 220	$ 220	$ 220	$ 330	$ 330	$ 330	$ 330	$ 440	$ 440	$ 440	$ 440	
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Default Service Support Charge @$ -0.842 /kW NSPL	$ (211)	$ (211)	$ (211)	$ (211)	$ (211)	$ (421)	$ (421)	$ (421)	$ (421)	$ (632)	$ (632)	$ (632)	$ (632)	$ (842)	$ (842)	$ (842)	$ (842)	
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kW	$ -	$ 2	$ 5	$ 8	$ 11	$ 3	$ 9	$ 15	$ 22	$ 5	$ 14	$ 23	$ 33	$ 6	$ 18	$ 30	$ 44	
Sub-Total	$ (101)	$ (99)	$ (96)	$ (93)	$ (90)	$ (198)	$ (192)	$ (186)	$ (179)	$ (297)	$ (288)	$ (279)	$ (269)	$ (396)	$ (384)	$ (372)	$ (358)	
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
PTC/HPS Charge																		
All kWh @ $ 0.03839 /kWh	$ -	$ 960	$ 2,879	$ 4,799	$ 7,006	$ 1,920	$ 5,759	$ 9,598	$ 14,012	$ 2,879	$ 8,638	$ 14,396	$ 21,019	$ 3,839	$ 11,517	$ 19,195	$ 28,025	
Sub Total	$ 1,677.20	$ 2,638.45	$ 4,560.95	$ 6,483.45	$ 8,694.32	$ 5,110.48	$ 8,955.48	$ 12,800.48	$ 17,222.23	$ 7,582.50	$ 13,350.00	$ 19,117.50	$ 25,750.13	$ 10,054.53	$ 17,744.53	$ 25,434.53	$ 34,278.03	
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Total Bill	**$ 1,677.20**	**$ 2,638.45**	**$ 4,560.95**	**$ 6,483.45**	**$ 8,694.32**	**$ 5,110.48**	**$ 8,955.48**	**$ 12,800.48**	**$ 17,222.23**	**$ 7,582.50**	**$ 13,350.00**	**$ 19,117.50**	**$ 25,750.13**	**$ 10,054.53**	**$ 17,744.53**	**$ 25,434.53**	**$ 34,278.03**	
% Increase	**41.98%**	**23.15%**	**12.21%**	**8.30%**	**6.07%**	**22.82%**	**11.87%**	**8.03%**	**5.85%**	**22.71%**	**11.76%**	**7.94%**	**5.78%**	**22.65%**	**11.70%**	**7.89%**	**5.74%**	

Penn Power Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE GP
With Demands of 1,500 - 3,000 KW
At Average Levels of kWh Use

KW Demand																		
Total kW	1,500	1,500	1,500	1,500	1,500	2,000	2,000	2,000	2,000	2,500	2,500	2,500	2,500	3,000	3,000	3,000	3,000	
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730	
REACTIVE DEMAND																		
rkVA	665	665	665	665	665	886	886	886	886	1,108	1,108	1,108	1,108	1,329	1,329	1,329	1,329	
ENERGY USAGE																		
Monthly Energy Usage	0	150,000	450,000	750,000	1,095,000	200,000	600,000	1,000,000	1,460,000	250,000	750,000	1,250,000	1,825,000	300,000	900,000	1,500,000	2,190,000	
Total Energy Usage	0	150,000	450,000	750,000	1,095,000	200,000	600,000	1,000,000	1,460,000	250,000	750,000	1,250,000	1,825,000	300,000	900,000	1,500,000	2,190,000	
Total Proposed Bill	$ 9,231.09	$ 14,998.59	$ 26,533.59	$ 38,068.59	$ 51,333.84	$ 19,942.65	$ 35,322.65	$ 50,702.65	$ 68,389.65	$ 24,886.71	$ 44,111.71	$ 63,336.71	$ 85,445.46	$ 29,830.76	$ 52,900.76	$ 75,970.76	$ 102,501.26	
Total Current Bill	6,468.22	12,234.56	23,767.26	35,299.95	48,562.55	16,271.44	31,648.36	47,025.28	64,708.75	20,308.31	39,529.46	58,750.62	80,854.95	24,345.18	47,410.57	70,475.95	97,001.14	
Increase ($)	$ 2,762.87	$ 2,764.03	$ 2,766.33	$ 2,768.64	$ 2,771.29	$ 3,671.21	$ 3,674.29	$ 3,677.37	$ 3,680.90	$ 4,578.40	$ 4,582.24	$ 4,586.09	$ 4,590.51	$ 5,485.59	$ 5,490.20	$ 5,494.81	$ 5,500.12	
Increase (%)	42.71%	22.59%	11.64%	7.84%	5.71%	22.56%	11.61%	7.82%	5.69%	22.54%	11.59%	7.81%	5.68%	22.53%	11.58%	7.80%	5.67%	
Overall Increase (%)	9.04%	9.04%	9.04%	9.04%	9.04%	9.04%	9.04%	9.04%	9.04%	9.04%	9.04%	9.04%	9.04%	9.04%	9.04%	9.04%	9.04%	
UNBUNDLED RATES - CURRENT																		
Distribution																		
Distribution Charge @ $114.35	$ 114	$ 114	$ 114	$ 114	$ 114	$ 114	$ 114	$ 114	$ 114	$ 114	$ 114	$ 114	$ 114	$ 114	$ 114	$ 114	$ 114	
All kW @ $4.34/kW	$ 6,510	$ 6,510	$ 6,510	$ 6,510	$ 6,510	$ 8,680	$ 8,680	$ 8,680	$ 8,680	$ 10,850	$ 10,850	$ 10,850	$ 10,850	$ 13,020	$ 13,020	$ 13,020	$ 13,020	
All rkVA @$ 0.20 /rkVA	$ 133	$ 133	$ 133	$ 133	$ 133	$ 177	$ 177	$ 177	$ 177	$ 222	$ 222	$ 222	$ 222	$ 266	$ 266	$ 266	$ 266	
Sub-Total	$ 6,757	$ 6,757	$ 6,757	$ 6,757	$ 6,757	$ 8,972	$ 8,972	$ 8,972	$ 8,972	$ 11,186	$ 11,186	$ 11,186	$ 11,186	$ 13,400	$ 13,400	$ 13,400	$ 13,400	
Riders																		
Phase IV Energy Efficiency Charge @ $ 0.44 /kW PLC	$ 660	$ 660	$ 660	$ 660	$ 660	$ 880	$ 880	$ 880	$ 880	$ 1,100	$ 1,100	$ 1,100	$ 1,100	$ 1,320	$ 1,320	$ 1,320	$ 1,320	
TCJA @ -3.390 %	$ (229)	$ (229)	$ (229)	$ (229)	$ (229)	$ (304)	$ (304)	$ (304)	$ (304)	$ (379)	$ (379)	$ (379)	$ (379)	$ (454)	$ (454)	$ (454)	$ (454)	
Smart Meter Charge @ $4.85	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	
Default Service Support Charge @$ -0.842 /kW NSPL	$ (1,263)	$ (1,263)	$ (1,263)	$ (1,263)	$ (1,263)	$ (1,684)	$ (1,684)	$ (1,684)	$ (1,684)	$ (2,105)	$ (2,105)	$ (2,105)	$ (2,105)	$ (2,526)	$ (2,526)	$ (2,526)	$ (2,526)	
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kv	$ -	$ 9	$ 27	$ 45	$ 66	$ 12	$ 36	$ 60	$ 88	$ 15	$ 45	$ 75	$ 110	$ 18	$ 54	$ 90	$ 131	
Sub-Total	$ (827)	$ (818)	$ (800)	$ (782)	$ (762)	$ (1,091)	$ (1,067)	$ (1,043)	$ (1,016)	$ (1,364)	$ (1,334)	$ (1,304)	$ (1,270)	$ (1,637)	$ (1,601)	$ (1,565)	$ (1,524)	
DSIC @ 7.500 %	$ 539	$ 539	$ 539	$ 539	$ 539	$ 716	$ 716	$ 716	$ 716	$ 893	$ 893	$ 893	$ 893	$ 1,070	$ 1,070	$ 1,070	$ 1,070	
PTC/HPS Charge																		
All kWh @ $ 0.03839 /kWh	$ -	$ 5,759	$ 17,276	$ 28,793	$ 42,037	$ 7,678	$ 23,034	$ 38,390	$ 56,049	$ 9,598	$ 28,793	$ 47,988	$ 70,062	$ 11,517	$ 34,551	$ 57,585	$ 84,074	
Sub Total	$ 6,469.51	$ 12,237.01	$ 23,772.01	$ 35,307.01	$ 48,572.26	$ 16,274.69	$ 31,654.69	$ 47,034.69	$ 64,721.69	$ 20,312.37	$ 39,537.37	$ 58,762.37	$ 80,871.12	$ 24,350.05	$ 47,420.05	$ 70,490.05	$ 97,020.55	
STAS @ -0.02 %	$ (1.29)	$ (2.45)	$ (4.75)	$ (7.06)	$ (9.71)	$ (3.25)	$ (6.33)	$ (9.41)	$ (12.94)	$ (4.06)	$ (7.91)	$ (11.75)	$ (16.17)	$ (4.87)	$ (9.48)	$ (14.10)	$ (19.40)	
Total Bill	**$ 6,468.22**	**$ 12,234.56**	**$ 23,767.26**	**$ 35,299.95**	**$ 48,562.55**	**$ 16,271.44**	**$ 31,648.36**	**$ 47,025.28**	**$ 64,708.75**	**$ 20,308.31**	**$ 39,529.46**	**$ 58,750.62**	**$ 80,854.95**	**$ 24,345.18**	**$ 47,410.57**	**$ 70,475.95**	**$ 97,001.14**	
UNBUNDLED RATES - PROPOSED																		
Distribution																		
Distribution Charge @ $166.42	$ 166	$ 166	$ 166	$ 166	$ 166	$ 166	$ 166	$ 166	$ 166	$ 166	$ 166	$ 166	$ 166	$ 166	$ 166	$ 166	$ 166	
All kW @ $6.32/kW	$ 9,474	$ 9,474	$ 9,474	$ 9,474	$ 9,474	$ 12,632	$ 12,632	$ 12,632	$ 12,632	$ 15,790	$ 15,790	$ 15,790	$ 15,790	$ 18,949	$ 18,949	$ 18,949	$ 18,949	
All rkVA @$ 0.29 /rkVA	$ 193	$ 193	$ 193	$ 193	$ 193	$ 258	$ 258	$ 258	$ 258	$ 322	$ 322	$ 322	$ 322	$ 387	$ 387	$ 387	$ 387	
Sub-Total	$ 9,834	$ 9,834	$ 9,834	$ 9,834	$ 9,834	$ 13,057	$ 13,057	$ 13,057	$ 13,057	$ 16,279	$ 16,279	$ 16,279	$ 16,279	$ 19,502	$ 19,502	$ 19,502	$ 19,502	
Riders																		
Phase IV Energy Efficiency Charge @ $ 0.44 /kW PLC	$ 660	$ 660	$ 660	$ 660	$ 660	$ 880	$ 880	$ 880	$ 880	$ 1,100	$ 1,100	$ 1,100	$ 1,100	$ 1,320	$ 1,320	$ 1,320	$ 1,320	
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Default Service Support Charge @$ -0.842 /kW NSPL	$ (1,263)	$ (1,263)	$ (1,263)	$ (1,263)	$ (1,263)	$ (1,684)	$ (1,684)	$ (1,684)	$ (1,684)	$ (2,105)	$ (2,105)	$ (2,105)	$ (2,105)	$ (2,526)	$ (2,526)	$ (2,526)	$ (2,526)	
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kv	$ -	$ 9	$ 27	$ 45	$ 66	$ 12	$ 36	$ 60	$ 88	$ 15	$ 45	$ 75	$ 110	$ 18	$ 54	$ 90	$ 131	
Sub-Total	$ (603)	$ (594)	$ (576)	$ (558)	$ (537)	$ (792)	$ (768)	$ (744)	$ (716)	$ (990)	$ (960)	$ (930)	$ (896)	$ (1,188)	$ (1,152)	$ (1,116)	$ (1,075)	
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
PTC/HPS Charge																		
All kWh @ $ 0.03839 /kWh	$ -	$ 5,759	$ 17,276	$ 28,793	$ 42,037	$ 7,678	$ 23,034	$ 38,390	$ 56,049	$ 9,598	$ 28,793	$ 47,988	$ 70,062	$ 11,517	$ 34,551	$ 57,585	$ 84,074	
Sub Total	$ 9,231.09	$ 14,998.59	$ 26,533.59	$ 38,068.59	$ 51,333.84	$ 19,942.65	$ 35,322.65	$ 50,702.65	$ 68,389.65	$ 24,886.71	$ 44,111.71	$ 63,336.71	$ 85,445.46	$ 29,830.76	$ 52,900.76	$ 75,970.76	$ 102,501.26	
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Total Bill	**$ 9,231.09**	**$ 14,998.59**	**$ 26,533.59**	**$ 38,068.59**	**$ 51,333.84**	**$ 19,942.65**	**$ 35,322.65**	**$ 50,702.65**	**$ 68,389.65**	**$ 24,886.71**	**$ 44,111.71**	**$ 63,336.71**	**$ 85,445.46**	**$ 29,830.76**	**$ 52,900.76**	**$ 75,970.76**	**$ 102,501.26**	
% Increase	**42.71%**	**22.59%**	**11.64%**	**7.84%**	**5.71%**	**22.56%**	**11.61%**	**7.82%**	**5.69%**	**22.54%**	**11.59%**	**7.81%**	**5.68%**	**22.53%**	**11.58%**	**7.80%**	**5.67%**	

Penn Power Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.	SCHEDULE TP (Transmission Power Service)	Current Billing Determinants *[a]*	Current Rate *[b]*	Current Revenue *[c]=[a]x[b]*	Pro Forma Billing Determinants *[e]=[a]+[d]*	Pro Forma Rate *[f]*	Pro Forma Revenue *[g]=[e]x[f]*	Revenue Change *[h]=[g]-[c]*	Percent Change *[i]=[h]/[c]*
1	Distribution								
2	Customer Charge	546	$ 324.29	$ 176,950	546	$ 419.93	$ 229,138	$52,188	29.5%
3	Demand Charge (kW)								
4	All kW	4,095,558	$ 0.54	2,211,601	4,095,558	$ 0.70	2,863,871	$652,270	29.5%
5	All kVA	2,071,035	$ 0.20	414,207	2,071,035	$ 0.26	536,369	$122,162	29.5%
6	Energy Charge (kWh)								
7	All kWh	1,309,300,930	$ -	-	1,309,300,930	$ -	-	$0	0.0%
8	**Total Base Normalized Distribution Revenues**			**$ 2,802,758**			**$ 3,629,378**	$826,620	29.5%
9	Rider Charges								
10	Smart Meter Technologies Charge (Per Bill)	546	$ 4.85	$ 2,646	546	$ -	$ -	($2,646)	-100.0%
11	TCJA Voluntary Surcharge		-3.39%	(95,013)		0.00%	-	95,013	-100.0%
12	STAS		-0.02%	(10,527)		0.00%	-	10,527	-100.0%
13	Distribution System Improvement Charge		7.50%	$ 258,837		0.00%	$ -	(258,837)	-100.0%
14	**Total Distribution Including Rider Charges**			**$ 2,958,701**			**$ 3,629,378**	$670,677	22.7%
15	Rider Charges								
16	Default Service Support Charge	1,683,579	$ (0.84200)	(1,417,574)	1,683,579	$ (0.84200)	(1,417,574)	-	0.0%
17	Universal Service Charge			-			-	-	0.0%
18	Solar Photovoltaic Requirements Charge	1,309,300,930	$ 0.00006	78,558	1,309,300,930	$ 0.00006	78,558	-	0.0%
19	Phase IV Energy Efficiency and Conservation Charge	1,683,579	$ 0.44000	740,775	1,683,579	$ 0.44000	740,775	-	0.0%
20	PTC/HPS Charge	1,309,300,930	$ 0.03839	50,264,063	1,309,300,930	$ 0.03839	50,264,063	-	0.0%
21	**Total Energy and Revenue**	1,309,300,930		**$ 52,624,523**	1,309,300,930		**$ 53,295,200**	**$ 670,677**	1.3%
22	Avg rate per kWh			$ 0.04019			$ 0.04071		
23	Proposed Increase						$ 670,677		
24	Percent Increase						1.27%		

Penn Power Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE TP
With Demands Up to 20,000 KW
At Average Levels of kWh Use

KW Demand																		
Total kW	5,000	5,000	5,000	5,000	5,000	10,000	10,000	10,000	10,000	15,000	15,000	15,000	15,000	20,000	20,000	20,000	20,000	
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730	
REACTIVE DEMAND																		
rkVA	2,528	2,528	2,528	2,528	2,528	5,057	5,057	5,057	5,057	7,585	7,585	7,585	7,585	10,114	10,114	10,114	10,114	
ENERGY USAGE																		
Monthly Energy Usage	0	500,000	1,500,000	2,500,000	3,650,000	1,000,000	3,000,000	5,000,000	7,300,000	1,500,000	4,500,000	7,500,000	10,950,000	2,000,000	6,000,000	10,000,000	14,600,000	
Total Energy Usage	0	500,000	1,500,000	2,500,000	3,650,000	1,000,000	3,000,000	5,000,000	7,300,000	1,500,000	4,500,000	7,500,000	10,950,000	2,000,000	6,000,000	10,000,000	14,600,000	
Total Proposed Bill	$ 2,561.06	$ 21,786.06	$ 60,236.06	$ 98,686.06	$ 142,903.56	$ 43,152.20	$ 120,052.20	$ 196,952.20	$ 285,387.20	$ 64,518.33	$ 179,868.33	$ 295,218.33	$ 427,870.83	$ 85,884.46	$ 239,684.46	$ 393,484.46	$ 570,354.46	
Total Current Bill	1,825.92	21,047.08	59,489.39	97,931.70	142,140.35	41,752.22	118,636.84	195,521.46	283,938.77	62,457.36	177,784.29	293,111.22	425,737.19	83,162.50	236,931.74	390,700.98	567,535.60	
Increase ($)	$ 735.14	$ 738.99	$ 746.68	$ 754.37	$ 763.21	$ 1,399.98	$ 1,415.36	$ 1,430.74	$ 1,448.43	$ 2,060.97	$ 2,084.04	$ 2,107.11	$ 2,133.64	$ 2,721.96	$ 2,752.72	$ 2,783.48	$ 2,818.86	
Increase (%)	40.26%	3.51%	1.26%	0.77%	0.54%	3.35%	1.19%	0.73%	0.51%	3.30%	1.17%	0.72%	0.50%	3.27%	1.16%	0.71%	0.50%	
Overall Increase (%)	1.27%	1.27%	1.27%	1.27%	1.27%	1.27%	1.27%	1.27%	1.27%	1.27%	1.27%	1.27%	1.27%	1.27%	1.27%	1.27%	1.27%	
UNBUNDLED RATES - CURRENT																		
Distribution																		
Distribution Charge @ $324.29	$ 324	$ 324	$ 324	$ 324	$ 324	$ 324	$ 324	$ 324	$ 324	$ 324	$ 324	$ 324	$ 324	$ 324	$ 324	$ 324	$ 324	
All kVA @ $0.20/kVA	$ 506	$ 506	$ 506	$ 506	$ 506	$ 1,011	$ 1,011	$ 1,011	$ 1,011	$ 1,517	$ 1,517	$ 1,517	$ 1,517	$ 2,023	$ 2,023	$ 2,023	$ 2,023	
All kW @ $0.54/kW	$ 2,700	$ 2,700	$ 2,700	$ 2,700	$ 2,700	$ 5,400	$ 5,400	$ 5,400	$ 5,400	$ 8,100	$ 8,100	$ 8,100	$ 8,100	$ 10,800	$ 10,800	$ 10,800	$ 10,800	
Sub-Total	$ 3,530	$ 3,530	$ 3,530	$ 3,530	$ 3,530	$ 6,736	$ 6,736	$ 6,736	$ 6,736	$ 9,941	$ 9,941	$ 9,941	$ 9,941	$ 13,147	$ 13,147	$ 13,147	$ 13,147	
Riders																		
Phase IV Energy Efficiency Charge @ $ 0.44 /kW PLC	$ 2,200	$ 2,200	$ 2,200	$ 2,200	$ 2,200	$ 4,400	$ 4,400	$ 4,400	$ 4,400	$ 6,600	$ 6,600	$ 6,600	$ 6,600	$ 8,800	$ 8,800	$ 8,800	$ 8,800	
TCJA @ -3.390 %	$ (120)	$ (120)	$ (120)	$ (120)	$ (120)	$ (228)	$ (228)	$ (228)	$ (228)	$ (337)	$ (337)	$ (337)	$ (337)	$ (446)	$ (446)	$ (446)	$ (446)	
Smart Meter Charge @ $4.85	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	
Default Service Support Charge @ $ -0.842 /kW NSPL	$ (4,210)	$ (4,210)	$ (4,210)	$ (4,210)	$ (4,210)	$ (8,420)	$ (8,420)	$ (8,420)	$ (8,420)	$ (12,630)	$ (12,630)	$ (12,630)	$ (12,630)	$ (16,840)	$ (16,840)	$ (16,840)	$ (16,840)	
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kv	$ -	$ 30	$ 90	$ 150	$ 219	$ 60	$ 180	$ 300	$ 438	$ 90	$ 270	$ 450	$ 657	$ 120	$ 360	$ 600	$ 876	
Sub-Total	$ (2,125)	$ (2,095)	$ (2,035)	$ (1,975)	$ (1,906)	$ (4,183)	$ (4,063)	$ (3,943)	$ (3,805)	$ (6,272)	$ (6,092)	$ (5,912)	$ (5,705)	$ (8,361)	$ (8,121)	$ (7,881)	$ (7,605)	
DSIC @ 7.500 %	$ 421	$ 421	$ 421	$ 421	$ 421	$ 818	$ 818	$ 818	$ 818	$ 1,216	$ 1,216	$ 1,216	$ 1,216	$ 1,613	$ 1,613	$ 1,613	$ 1,613	
PTC/HPS Charge																		
All kWh @ $ 0.03839 /kWh	$ -	$ 19,195	$ 57,585	$ 95,975	$ 140,124	$ 38,390	$ 115,170	$ 191,950	$ 280,247	$ 57,585	$ 172,755	$ 287,925	$ 420,371	$ 76,780	$ 230,340	$ 383,900	$ 560,494	
Sub Total	$ 1,826	$ 21,051	$ 59,501	$ 97,951	$ 142,169	$ 41,761	$ 118,661	$ 195,561	$ 283,996	$ 62,470	$ 177,820	$ 293,170	$ 425,822	$ 83,179	$ 236,979	$ 390,779	$ 567,649	
STAS @ -0.02 %	$ (0)	$ (4)	$ (12)	$ (20)	$ (28)	$ (8)	$ (24)	$ (39)	$ (57)	$ (12)	$ (36)	$ (59)	$ (85)	$ (17)	$ (47)	$ (78)	$ (114)	
Total Bill	**$ 1,826**	**$ 21,047**	**$ 59,489**	**$ 97,932**	**$ 142,140**	**$ 41,752**	**$ 118,637**	**$ 195,521**	**$ 283,939**	**$ 62,457**	**$ 177,784**	**$ 293,111**	**$ 425,737**	**$ 83,162**	**$ 236,932**	**$ 390,701**	**$ 567,536**	
UNBUNDLED RATES - PROPOSED																		
Distribution																		
Distribution Charge @ $419.93	$ 420	$ 420	$ 420	$ 420	$ 420	$ 420	$ 420	$ 420	$ 420	$ 420	$ 420	$ 420	$ 420	$ 420	$ 420	$ 420	$ 420	
All kVA @ $0.26/kVA	$ 655	$ 655	$ 655	$ 655	$ 655	$ 1,310	$ 1,310	$ 1,310	$ 1,310	$ 1,964	$ 1,964	$ 1,964	$ 1,964	$ 2,619	$ 2,619	$ 2,619	$ 2,619	
All kW @ $0.70/kW	$ 3,496	$ 3,496	$ 3,496	$ 3,496	$ 3,496	$ 6,993	$ 6,993	$ 6,993	$ 6,993	$ 10,489	$ 10,489	$ 10,489	$ 10,489	$ 13,985	$ 13,985	$ 13,985	$ 13,985	
Sub-Total	$ 4,571	$ 4,571	$ 4,571	$ 4,571	$ 4,571	$ 8,722	$ 8,722	$ 8,722	$ 8,722	$ 12,873	$ 12,873	$ 12,873	$ 12,873	$ 17,024	$ 17,024	$ 17,024	$ 17,024	
Riders																		
Phase IV Energy Efficiency Charge @ $ 0.44 /kW PLC	$ 2,200	$ 2,200	$ 2,200	$ 2,200	$ 2,200	$ 4,400	$ 4,400	$ 4,400	$ 4,400	$ 6,600	$ 6,600	$ 6,600	$ 6,600	$ 8,800	$ 8,800	$ 8,800	$ 8,800	
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Default Service Support Charge @$ -0.842 /kW NSPL	$ (4,210)	$ (4,210)	$ (4,210)	$ (4,210)	$ (4,210)	$ (8,420)	$ (8,420)	$ (8,420)	$ (8,420)	$ (12,630)	$ (12,630)	$ (12,630)	$ (12,630)	$ (16,840)	$ (16,840)	$ (16,840)	$ (16,840)	
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kv	$ -	$ 30	$ 90	$ 150	$ 219	$ 60	$ 180	$ 300	$ 438	$ 90	$ 270	$ 450	$ 657	$ 120	$ 360	$ 600	$ 876	
Sub-Total	$ (2,010)	$ (1,980)	$ (1,920)	$ (1,860)	$ (1,791)	$ (3,960)	$ (3,840)	$ (3,720)	$ (3,582)	$ (5,940)	$ (5,760)	$ (5,580)	$ (5,373)	$ (7,920)	$ (7,680)	$ (7,440)	$ (7,164)	
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
PTC/HPS Charge																		
All kWh @ $ 0.03839 /kWh	$ -	$ 19,195	$ 57,585	$ 95,975	$ 140,124	$ 38,390	$ 115,170	$ 191,950	$ 280,247	$ 57,585	$ 172,755	$ 287,925	$ 420,371	$ 76,780	$ 230,340	$ 383,900	$ 560,494	
Sub Total	$ 2,561	$ 21,786	$ 60,236	$ 98,686	$ 142,904	$ 43,152	$ 120,052	$ 196,952	$ 285,387	$ 64,518	$ 179,868	$ 295,218	$ 427,871	$ 85,884	$ 239,684	$ 393,484	$ 570,354	
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Total Bill	**$ 2,561**	**$ 21,786**	**$ 60,236**	**$ 98,686**	**$ 142,904**	**$ 43,152**	**$ 120,052**	**$ 196,952**	**$ 285,387**	**$ 64,518**	**$ 179,868**	**$ 295,218**	**$ 427,871**	**$ 85,884**	**$ 239,684**	**$ 393,484**	**$ 570,354**	
% Increase	**40.26%**	**3.51%**	**1.26%**	**0.77%**	**0.54%**	**3.35%**	**1.19%**	**0.73%**	**0.51%**	**3.30%**	**1.17%**	**0.72%**	**0.50%**	**3.27%**	**1.16%**	**0.71%**	**0.50%**	

Penn Power Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE TP
With Demands Over 20,000 KW
At Average Levels of kWh Use

KW Demand																		
Total kW	25,000	25,000	25,000	25,000	25,000	30,000	30,000	30,000	30,000	35,000	35,000	35,000	35,000	40,000	40,000	40,000	40,000	
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730	
REACTIVE DEMAND																		
rkVA	12,642	12,642	12,642	12,642	12,642	15,170	15,170	15,170	15,170	17,699	17,699	17,699	17,699	20,227	20,227	20,227	20,227	
ENERGY USAGE																		
Monthly Energy Usage	0	2,500,000	7,500,000	12,500,000	18,250,000	3,000,000	9,000,000	15,000,000	21,900,000	3,500,000	10,500,000	17,500,000	25,550,000	4,000,000	12,000,000	20,000,000	29,200,000	
Total Energy Usage	0	2,500,000	7,500,000	12,500,000	18,250,000	3,000,000	9,000,000	15,000,000	21,900,000	3,500,000	10,500,000	17,500,000	25,550,000	4,000,000	12,000,000	20,000,000	29,200,000	
Total Proposed Bill	$ 11,125.59	$ 107,250.59	$ 299,500.59	$ 491,750.59	$ 712,838.09	$ 128,616.72	$ 359,316.72	$ 590,016.72	$ 855,321.72	$ 149,982.86	$ 419,132.86	$ 688,282.86	$ 997,805.36	$ 171,348.99	$ 478,948.99	$ 786,548.99	$ 1,140,288.99	
Total Current Bill	7,761.86	103,867.64	296,079.19	488,290.74	709,334.02	124,572.77	355,226.63	585,880.49	851,132.43	145,277.91	414,374.08	683,470.25	992,930.85	165,983.05	473,521.53	781,060.01	1,134,729.27	
Increase ($)	$ 3,363.73	$ 3,382.96	$ 3,421.41	$ 3,459.86	$ 3,504.07	$ 4,043.95	$ 4,090.09	$ 4,136.23	$ 4,189.29	$ 4,704.94	$ 4,758.77	$ 4,812.60	$ 4,874.51	$ 5,365.93	$ 5,427.45	$ 5,488.97	$ 5,559.72	
Increase (%)	43.34%	3.26%	1.16%	0.71%	0.49%	3.25%	1.15%	0.71%	0.49%	3.24%	1.15%	0.70%	0.49%	3.23%	1.15%	0.70%	0.49%	
Overall Increase (%)	1.27%	1.27%	1.27%	1.27%	1.27%	1.27%	1.27%	1.27%	1.27%	1.27%	1.27%	1.27%	1.27%	1.27%	1.27%	1.27%	1.27%	
UNBUNDLED RATES - CURRENT																		
Distribution																		
Distribution Charge @ $324.29	$ 324	$ 324	$ 324	$ 324	$ 324	$ 324	$ 324	$ 324	$ 324	$ 324	$ 324	$ 324	$ 324	$ 324	$ 324	$ 324	$ 324	
All kVA @ $0.20/kVA	$ 2,528	$ 2,528	$ 2,528	$ 2,528	$ 2,528	$ 3,034	$ 3,034	$ 3,034	$ 3,034	$ 3,540	$ 3,540	$ 3,540	$ 3,540	$ 4,045	$ 4,045	$ 4,045	$ 4,045	
All kW @ $0.54/kW	$ 13,500	$ 13,500	$ 13,500	$ 13,500	$ 13,500	$ 16,200	$ 16,200	$ 16,200	$ 16,200	$ 18,900	$ 18,900	$ 18,900	$ 18,900	$ 21,600	$ 21,600	$ 21,600	$ 21,600	
Sub-Total	$ 16,353	$ 16,353	$ 16,353	$ 16,353	$ 16,353	$ 19,558	$ 19,558	$ 19,558	$ 19,558	$ 22,764	$ 22,764	$ 22,764	$ 22,764	$ 25,970	$ 25,970	$ 25,970	$ 25,970	
Riders																		
Phase IV Energy Efficiency Charge @ $ 0.44 /kW PLC	$ 11,000	$ 11,000	$ 11,000	$ 11,000	$ 11,000	$ 13,200	$ 13,200	$ 13,200	$ 13,200	$ 15,400	$ 15,400	$ 15,400	$ 15,400	$ 17,600	$ 17,600	$ 17,600	$ 17,600	
TCJA @ -3.390 %	$ (554)	$ (554)	$ (554)	$ (554)	$ (554)	$ (663)	$ (663)	$ (663)	$ (663)	$ (772)	$ (772)	$ (772)	$ (772)	$ (880)	$ (880)	$ (880)	$ (880)	
Smart Meter Charge @ $4.85	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	
Default Service Support Charge @ $ -0.842 /kW NSPL	$ (21,050)	$ (21,050)	$ (21,050)	$ (21,050)	$ (21,050)	$ (25,260)	$ (25,260)	$ (25,260)	$ (25,260)	$ (29,470)	$ (29,470)	$ (29,470)	$ (29,470)	$ (33,680)	$ (33,680)	$ (33,680)	$ (33,680)	
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kv	$ -	$ 150	$ 450	$ 750	$ 1,095	$ 180	$ 540	$ 900	$ 1,314	$ 210	$ 630	$ 1,050	$ 1,533	$ 240	$ 720	$ 1,200	$ 1,752	
Sub-Total	$ (10,600)	$ (10,450)	$ (10,150)	$ (9,850)	$ (9,505)	$ (12,538)	$ (12,178)	$ (11,818)	$ (11,404)	$ (14,627)	$ (14,207)	$ (13,787)	$ (13,304)	$ (16,716)	$ (16,236)	$ (15,756)	$ (15,204)	
DSIC @ 7.500 %	$ 2,010	$ 2,010	$ 2,010	$ 2,010	$ 2,010	$ 2,408	$ 2,408	$ 2,408	$ 2,408	$ 2,805	$ 2,805	$ 2,805	$ 2,805	$ 3,202	$ 3,202	$ 3,202	$ 3,202	
PTC/HPS Charge																		
All kWh @ $ 0.03839 /kWh	$ -	$ 95,975	$ 287,925	$ 479,875	$ 700,618	$ 115,170	$ 345,510	$ 575,850	$ 840,741	$ 134,365	$ 403,095	$ 671,825	$ 980,865	$ 153,560	$ 460,680	$ 767,800	$ 1,120,988	
Sub Total	$ 7,763	$ 103,888	$ 296,138	$ 488,388	$ 709,476	$ 124,598	$ 355,298	$ 585,998	$ 851,303	$ 145,307	$ 414,457	$ 683,607	$ 993,129	$ 166,016	$ 473,616	$ 781,216	$ 1,134,956	
STAS @ -0.02 %	$ (2)	$ (21)	$ (59)	$ (98)	$ (142)	$ (25)	$ (71)	$ (117)	$ (170)	$ (29)	$ (83)	$ (137)	$ (199)	$ (33)	$ (95)	$ (156)	$ (227)	
Total Bill	**$ 7,762**	**$ 103,868**	**$ 296,079**	**$ 488,291**	**$ 709,334**	**$ 124,573**	**$ 355,227**	**$ 585,880**	**$ 851,132**	**$ 145,278**	**$ 414,374**	**$ 683,470**	**$ 992,931**	**$ 165,983**	**$ 473,522**	**$ 781,060**	**$ 1,134,729**	
UNBUNDLED RATES - PROPOSED																		
Distribution																		
Distribution Charge @ $419.93	$ 420	$ 420	$ 420	$ 420	$ 420	$ 420	$ 420	$ 420	$ 420	$ 420	$ 420	$ 420	$ 420	$ 420	$ 420	$ 420	$ 420	
All kVA @ $0.26/kVA	$ 3,274	$ 3,274	$ 3,274	$ 3,274	$ 3,274	$ 3,929	$ 3,929	$ 3,929	$ 3,929	$ 4,584	$ 4,584	$ 4,584	$ 4,584	$ 5,239	$ 5,239	$ 5,239	$ 5,239	
All kW @ $0.70/kW	$ 17,482	$ 17,482	$ 17,482	$ 17,482	$ 17,482	$ 20,978	$ 20,978	$ 20,978	$ 20,978	$ 24,474	$ 24,474	$ 24,474	$ 24,474	$ 27,971	$ 27,971	$ 27,971	$ 27,971	
Sub-Total	$ 21,176	$ 21,176	$ 21,176	$ 21,176	$ 21,176	$ 25,327	$ 25,327	$ 25,327	$ 25,327	$ 29,478	$ 29,478	$ 29,478	$ 29,478	$ 33,629	$ 33,629	$ 33,629	$ 33,629	
Riders																		
Phase IV Energy Efficiency Charge @ $ 0.44 /kW PLC	$ 11,000	$ 11,000	$ 11,000	$ 11,000	$ 11,000	$ 13,200	$ 13,200	$ 13,200	$ 13,200	$ 15,400	$ 15,400	$ 15,400	$ 15,400	$ 17,600	$ 17,600	$ 17,600	$ 17,600	
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Default Service Support Charge @$ -0.842 /kW NSPL	$ (21,050)	$ (21,050)	$ (21,050)	$ (21,050)	$ (21,050)	$ (25,260)	$ (25,260)	$ (25,260)	$ (25,260)	$ (29,470)	$ (29,470)	$ (29,470)	$ (29,470)	$ (33,680)	$ (33,680)	$ (33,680)	$ (33,680)	
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kv	$ -	$ 150	$ 450	$ 750	$ 1,095	$ 180	$ 540	$ 900	$ 1,314	$ 210	$ 630	$ 1,050	$ 1,533	$ 240	$ 720	$ 1,200	$ 1,752	
Sub-Total	$ (10,050)	$ (9,900)	$ (9,600)	$ (9,300)	$ (8,955)	$ (11,880)	$ (11,520)	$ (11,160)	$ (10,746)	$ (13,860)	$ (13,440)	$ (13,020)	$ (12,537)	$ (15,840)	$ (15,360)	$ (14,880)	$ (14,328)	
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
PTC/HPS Charge																		
All kWh @ $ 0.03839 /kWh	$ -	$ 95,975	$ 287,925	$ 479,875	$ 700,618	$ 115,170	$ 345,510	$ 575,850	$ 840,741	$ 134,365	$ 403,095	$ 671,825	$ 980,865	$ 153,560	$ 460,680	$ 767,800	$ 1,120,988	
Sub Total	$ 11,126	$ 107,251	$ 299,501	$ 491,751	$ 712,838	$ 128,617	$ 359,317	$ 590,017	$ 855,322	$ 149,983	$ 419,133	$ 688,283	$ 997,805	$ 171,349	$ 478,949	$ 786,549	$ 1,140,289	
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Total Bill	**$ 11,126**	**$ 107,251**	**$ 299,501**	**$ 491,751**	**$ 712,838**	**$ 128,617**	**$ 359,317**	**$ 590,017**	**$ 855,322**	**$ 149,983**	**$ 419,133**	**$ 688,283**	**$ 997,805**	**$ 171,349**	**$ 478,949**	**$ 786,549**	**$ 1,140,289**	
% Increase	**43.34%**	**3.26%**	**1.16%**	**0.71%**	**0.49%**	**3.25%**	**1.15%**	**0.71%**	**0.49%**	**3.24%**	**1.15%**	**0.70%**	**0.49%**	**3.23%**	**1.15%**	**0.70%**	**0.49%**	

Penn Power Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.		Current			Pro Forma				
		Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue	Revenue Change	Percent Change
	SCHEDULE PNP (Public or Non-Profit Organization Rate)	*[a]*	*[b]*	*[c]=[a]x[b]*	*[e]=[a]+[d]*	*[f]*	*[g]=[e]x[f]*	*[h]=[g]-[c]*	*[i]=[h]/[c]*
1	Distribution								
2	Customer Charge	1,053	$ 15.56	$ 16,379	1,053	$ 15.56	$ 16,379	$ -	0.0%
3	Energy Charge (kWh)								
4	All kWh	1,862,519	$ 0.03440	64,071	1,862,519	$ 0.05244	97,662	33,591	52.4%
5	**Total Base Normalized Distribution Revenues**			**$ 80,450**			**$ 114,041**	**$ 33,591**	41.8%
6	Rider Charges								
7	Smart Meter Technologies Charge (Per Bill)	1,053	$ 1.04	$ 1,095	1,053	$ -	$ -	$ (1,095)	-100.0%
8	TCJA Voluntary Surcharge		-3.39%	(2,727)		0.00%	-	2,727	-100.0%
9	STAS		-0.02%	(66)		0.00%	-	66	-100.0%
10	Distribution System Improvement Charge		7.50%	$ 6,199		0.00%	$ -	(6,199)	-100.0%
11	**Total Distribution Including Rider Charges**			**$ 84,951**			**$ 114,041**	**$ 29,090**	34.2%
12	Rider Charges								
13	Default Service Support Charge	1,862,519	$ (0.00181)	(3,371)	1,862,519	$ (0.00181)	(3,371)	-	0.0%
14	Universal Service Charge			-			-	-	0.0%
15	Solar Photovoltaic Requirements Charge	1,862,519	$ 0.00006	112	1,862,519	$ 0.00006	112	-	0.0%
16	Phase IV Energy Efficiency and Conservation Charge	1,862,519	$ 0.00206	3,837	1,862,519	$ 0.00206	3,837	-	0.0%
17	PTC/HPS Charge	1,862,519	$ 0.13109	244,158	1,862,519	$ 0.13109	244,158	-	0.0%
18	**Total Energy and Revenue**	1,862,519		**$ 329,685**	1,862,519		**$ 358,776**	**$ 29,090**	8.8%
19	Avg rate per kWh			$ 0.17701			$ 0.19263		
20	Proposed Increase						$ 29,090		
21	Percent Increase						8.82%		

Penn Power Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE MS

ENERGY USAGE																			
All kWh	0	100	200	400	600	1,000	1,500	2,000	3,000	5,000	7,000	9,000	12,000	15,000	20,000	25,000	30,000		
Total Energy Usage	0	100	200	400	600	1,000	1,500	2,000	3,000	5,000	7,000	9,000	12,000	15,000	20,000	25,000	30,000		
Total Proposed Bill	$ 15.56	$ 33.94	$ 52.33	$ 89.09	$ 125.86	$ 199.40	$ 291.31	$ 383.23	$ 567.07	$ 934.74	$ 1,302.41	$ 1,670.08	$ 2,221.59	$ 2,773.09	$ 3,692.27	$ 4,611.45	$ 5,530.63		
Total Current Bill	17.27	33.99	50.70	84.12	117.54	184.39	267.95	351.51	518.62	852.86	1,187.09	1,521.32	2,022.67	2,524.02	3,359.60	4,195.18	5,030.76		
Increase ($)	$ (1.71)	$ (0.04)	$ 1.63	$ 4.97	$ 8.32	$ 15.00	$ 23.36	$ 31.72	$ 48.44	$ 81.88	$ 115.32	$ 148.76	$ 198.92	$ 249.08	$ 332.67	$ 416.27	$ 499.87		
Increase (%)	-9.93%	-0.13%	3.21%	5.91%	7.08%	8.14%	8.72%	9.03%	9.34%	9.60%	9.71%	9.78%	9.83%	9.87%	9.90%	9.92%	9.94%		
Overall Increase (%)	8.82%	8.82%	8.82%	8.82%	8.82%	8.82%	8.82%	8.82%	8.82%	8.82%	8.82%	8.82%	8.82%	8.82%	8.82%	8.82%	8.82%		
UNBUNDLED RATES - CURRENT																			
Distribution																			
Distribution Charge @ $15.56	$ 16	$ 16	$ 16	$ 16	$ 16	$ 16	$ 16	$ 16	$ 16	$ 16	$ 16	$ 16	$ 16	$ 16	$ 16	$ 16	$ 16		
All kWh @ 3.440 ¢/kWh	$ -	$ 3	$ 7	$ 14	$ 21	$ 34	$ 52	$ 69	$ 103	$ 172	$ 241	$ 310	$ 413	$ 516	$ 688	$ 860	$ 1,032		
Sub-Total	$ 16	$ 19	$ 22	$ 29	$ 36	$ 50	$ 67	$ 84	$ 119	$ 188	$ 256	$ 325	$ 428	$ 532	$ 704	$ 876	$ 1,048		
Riders																			
Phase IV Energy Efficiency Charge @ 0.206 ¢/kWh	$ -	$ 0	$ 0	$ 1	$ 1	$ 2	$ 3	$ 4	$ 6	$ 10	$ 14	$ 19	$ 25	$ 31	$ 41	$ 52	$ 62		
TCJA @ -3.390 %	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (2)	$ (2)	$ (3)	$ (4)	$ (6)	$ (9)	$ (11)	$ (15)	$ (18)	$ (24)	$ (30)	$ (36)		
Smart Meter Charge @ $1.04	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1		
Default Service Support Charge @ -0.181 ¢/kWh	$ -	$ (0)	$ (0)	$ (1)	$ (1)	$ (2)	$ (3)	$ (4)	$ (5)	$ (9)	$ (13)	$ (16)	$ (22)	$ (27)	$ (36)	$ (45)	$ (54)		
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kV	$ -	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1	$ 1	$ 1	$ 1	$ 2	$ 2		
Sub-Total	$ 1	$ 0	$ 0	$ 0	$ (0)	$ (0)	$ (1)	$ (1)	$ (2)	$ (4)	$ (5)	$ (7)	$ (10)	$ (12)	$ (17)	$ (21)	$ (25)		
DSIC @ 7.500 %	$ 1	$ 1	$ 2	$ 2	$ 3	$ 4	$ 5	$ 6	$ 9	$ 14	$ 19	$ 24	$ 31	$ 39	$ 52	$ 64	$ 77		
PTC/HPS Charge																			
All kWh @ $ 0.13109 /kWh	$ -	$ 13	$ 26	$ 52	$ 79	$ 131	$ 197	$ 262	$ 393	$ 655	$ 918	$ 1,180	$ 1,573	$ 1,966	$ 2,622	$ 3,277	$ 3,933		
Sub Total	$ 17	$ 34	$ 51	$ 84	$ 118	$ 184	$ 268	$ 352	$ 519	$ 853	$ 1,187	$ 1,522	$ 2,023	$ 2,525	$ 3,360	$ 4,196	$ 5,032		
STAS @ -0.02 %	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (1)	$ (1)	$ (1)	$ (1)		
Total Bill	**$ 17**	**$ 34**	**$ 51**	**$ 84**	**$ 118**	**$ 184**	**$ 268**	**$ 352**	**$ 519**	**$ 853**	**$ 1,187**	**$ 1,521**	**$ 2,023**	**$ 2,524**	**$ 3,360**	**$ 4,195**	**$ 5,031**		
UNBUNDLED RATES - PROPOSED																			
Distribution																			
Distribution Charge @ $15.56	$ 16	$ 16	$ 16	$ 16	$ 16	$ 16	$ 16	$ 16	$ 16	$ 16	$ 16	$ 16	$ 16	$ 16	$ 16	$ 16	$ 16		
All kWh @ 5.244 ¢/kWh	$ -	$ 5	$ 10	$ 21	$ 31	$ 52	$ 79	$ 105	$ 157	$ 262	$ 367	$ 472	$ 629	$ 787	$ 1,049	$ 1,311	$ 1,573		
Sub-Total	$ 16	$ 21	$ 26	$ 37	$ 47	$ 68	$ 94	$ 120	$ 173	$ 278	$ 383	$ 487	$ 645	$ 802	$ 1,064	$ 1,326	$ 1,589		
Riders																			
Phase IV Energy Efficiency Charge @ 0.206 ¢/kWh	$ -	$ 0	$ 0	$ 1	$ 1	$ 2	$ 3	$ 4	$ 6	$ 10	$ 14	$ 19	$ 25	$ 31	$ 41	$ 52	$ 62		
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Default Service Support Charge @ -0.181 ¢/kWh	$ -	$ (0)	$ (0)	$ (1)	$ (1)	$ (2)	$ (3)	$ (4)	$ (5)	$ (9)	$ (13)	$ (16)	$ (22)	$ (27)	$ (36)	$ (45)	$ (54)		
Solar Photovoltaic Requirements Charge @ 0.006 ¢/kV	$ -	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1	$ 1	$ 1	$ 1	$ 2	$ 2		
Sub-Total	$ -	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1	$ 1	$ 2	$ 2	$ 3	$ 4	$ 5	$ 6	$ 8	$ 9		
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
PTC/HPS Charge																			
All kWh @ $ 0.13109 /kWh	$ -	$ 13	$ 26	$ 52	$ 79	$ 131	$ 197	$ 262	$ 393	$ 655	$ 918	$ 1,180	$ 1,573	$ 1,966	$ 2,622	$ 3,277	$ 3,933		
Sub Total	$ 16	$ 34	$ 52	$ 89	$ 126	$ 199	$ 291	$ 383	$ 567	$ 935	$ 1,302	$ 1,670	$ 2,222	$ 2,773	$ 3,692	$ 4,611	$ 5,531		
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Total Bill	**$ 16**	**$ 34**	**$ 52**	**$ 89**	**$ 126**	**$ 199**	**$ 291**	**$ 383**	**$ 567**	**$ 935**	**$ 1,302**	**$ 1,670**	**$ 2,222**	**$ 2,773**	**$ 3,692**	**$ 4,611**	**$ 5,531**		
% Increase	**-9.9%**	**-0.1%**	**3.2%**	**5.9%**	**7.1%**	**8.1%**	**8.7%**	**9.0%**	**9.3%**	**9.6%**	**9.7%**	**9.8%**	**9.8%**	**9.9%**	**9.9%**	**9.9%**	**9.9%**		

Penn Power Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.		Current			Pro Forma				
		Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue	Revenue Change	Percent Change
	SCHEDULE OL (Outdoor Area Lighting Service)	*[a]*	*[b]*	*[c]=[a]x[b]*	*[e]=[a]+[d]*	*[f]*	*[g]=[e]x[f]*	*[h]=[g]-[c]*	*[i]=[h]/[c]*
1	Lamps								
2	175 W MERCURY VAPOR	173	$ 14.58	$ 2,525	173	$ 20.83	$ 3,607	$ 1,082	42.9%
3	175 W MERCURY VAPOR - PT	60	$ 26.52	1,579	60	$ 37.88	2,256	677	42.9%
4	400 W MERCURY VAPOR	80	$ 12.54	1,000	80	$ 17.91	1,428	428	42.8%
5	70 W SODIUM VAPOR	169	$ 18.19	3,069	169	$ 25.98	4,384	1,315	42.9%
6	100 W SODIUM VAPOR - PT	6,896	$ 27.88	192,263	6,896	$ 39.83	274,640	82,377	42.8%
7	100 W SODIUM VAPOR	2,697	$ 18.30	49,361	2,697	$ 26.14	70,510	21,149	42.8%
8	150 W SODIUM VAPOR	1,107	$ 17.63	19,517	1,107	$ 25.18	27,879	8,362	42.8%
9	250 W SODIUM VAPOR	4,774	$ 18.49	88,278	4,774	$ 26.41	126,102	37,824	42.8%
10	400 W SODIUM VAPOR	4,698	$ 18.32	86,075	4,698	$ 26.17	122,955	36,880	42.8%
11	250 Metal Halide	577	$ 22.82	13,172	577	$ 32.60	18,815	5,643	42.8%
12	400 Metal Halide	3,677	$ 19.48	71,636	3,677	$ 27.83	102,330	30,694	42.8%
13	1,000 Metal Halide	925	$ 8.32	7,695	925	$ 11.88	10,992	3,297	42.9%
14	Poles								
15	30' or 35' Pole Charge	1,843	$ 11.07	20,401	1,843	$ 15.81	29,142	8,741	42.8%
16	40' Pole Charge	880	$ 12.88	11,338	880	$ 18.40	16,197	4,859	42.9%
17	**Total Base Normalized Distribution Revenues**			**$ 567,910**			**$ 811,237**	**$ 243,327**	42.8%
18	Rider Charges								
19	Smart Meter Technologies Charge (Per Bill)			$ -	-	$ -	$ -	$ -	0.0%
20	TCJA Voluntary Surcharge		-3.39%	(19,252)		0.00%	-	19,252	-100.0%
21	STAS		-0.02%	(189)		0.00%	-	189	-100.0%
22	Distribution System Improvement Charge		7.50%	$ 41,564		0.00%	$ -	(41,564)	-100.0%
23	**Total Distribution Including Rider Charges**			**$ 590,034**			**$ 811,237**	**$ 221,203**	37.5%
24	Rider Charges								
25	Default Service Support Charge	2,685,529	$ (0.00181)	(4,861)	2,685,529	$ (0.00181)	(4,861)	-	0.0%
26	Universal Service Charge			-			-	-	0.0%
27	Solar Photovoltaic Requirements Charge	2,685,529	$ 0.00006	161	2,685,529	$ 0.00006	161	-	0.0%
28	Phase IV Energy Efficiency and Conservation Charge	2,685,529	$ 0.00206	5,532	2,685,529	$ 0.00206	5,532	-	0.0%
29	PTC/HPS Charge	2,685,529	$ 0.13109	352,046	2,685,529	$ 0.13109	352,046	-	0.0%
30	**Total Energy and Revenue**	2,685,529		**$ 942,912**	2,685,529		**$ 1,164,115**	**$ 221,203**	23.5%
31	Avg rate per kWh			$ 0.35111			$ 0.43348		
32	Proposed Increase						$ 221,203		
33	Percent Increase						23.46%		

Penn Power Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.		Current			Pro Forma				
		Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue	Revenue Change	Percent Change
	SCHEDULE SL (Street Lighting Service)	*[a]*	*[b]*	*[c]=[a]x[b]*	*[e]=[a]+[d]*	*[f]*	*[g]=[e]x[f]*	*[h]=[g]-[c]*	*[i]=[h]/[c]*
1	SODIUM VAPOR								
2	70 WATTS	816	$ 9.87	$ 8,054	816	$ 14.76	$ 12,047	$ 3,993	49.6%
3	100 WATTS	1,916	$ 8.59	$ 16,461	1,916	$ 12.85	$ 24,623	$ 8,161	49.6%
4	150 WATTS	1,032	$ 8.72	$ 8,999	1,032	$ 13.04	$ 13,461	$ 4,462	49.6%
5	250 WATTS	276	$ 10.19	$ 2,808	276	$ 15.24	$ 4,200	$ 1,392	49.6%
6	400 WATTS	256	$ 10.49	$ 2,685	256	$ 15.69	$ 4,016	$ 1,331	49.6%
7	Cobra Head								
8	50 WATTS	90,387	$ 7.32	$ 661,634	90,387	$ 10.95	$ 989,656	$ 328,022	49.6%
9	90 WATTS	13,284	$ 8.78	$ 116,630	13,284	$ 13.13	$ 174,452	$ 57,822	49.6%
10	130 WATTS	11,555	$ 9.78	$ 113,006	11,555	$ 14.63	$ 169,032	$ 56,026	49.6%
11	260 WATTS	4,754	$ 15.12	$ 71,884	4,754	$ 22.62	$ 107,523	$ 35,639	49.6%
12	Colonial								
13	50 WATTS	49	$ 11.72	$ 578	49	$ 17.53	$ 865	$ 287	49.6%
14	90 WATTS	-	$ 12.87	$ -	-	$ 19.25	$ -	$ -	0.0%
15	Acorn								
16	50 WATTS	36	$ 19.46	$ 701	36	$ 29.11	$ 1,048	$ 347	49.6%
17	90 WATTS	-	$ 20.57	$ -	-	$ 30.77	$ -	$ -	0.0%
18	**Total Base Normalized Distribution Revenues**			**$ 1,003,440**			**$ 1,500,921**	**$ 497,481**	49.6%
19	Rider Charges								
20	Smart Meter Technologies Charge (Per Bill)			$ -	-	$ -	$ -	$ -	0.0%
21	TCJA Voluntary Surcharge		-3.39%	(34,017)		0.00%	-	34,017	-100.0%
22	STAS		-0.02%	(294)		0.00%	-	294	-100.0%
23	Distribution System Improvement Charge		7.50%	$ 73,160		0.00%	$ -	(73,160)	-100.0%
24	**Total Distribution Including Rider Charges**			**$ 1,042,289**			**$ 1,500,921**	**$ 458,632**	44.0%
25	Rider Charges								
26	Default Service Support Charge	3,267,043	$ (0.00181)	(5,913)	3,267,043	$ (0.00181)	(5,913)	-	0.0%
27	Universal Service Charge			-			-	-	0.0%
28	Solar Photovoltaic Requirements Charge	3,267,043	$ 0.00006	196	3,267,043	$ 0.00006	196	-	0.0%
29	Phase IV Energy Efficiency and Conservation Charge	3,267,043	$ 0.00185	6,044	3,267,043	$ 0.00185	6,044	-	0.0%
30	PTC/HPS Charge	3,267,043	$ 0.13109	428,277	3,267,043	$ 0.13109	428,277	-	0.0%
31	**Total Energy and Revenue**			**$ 1,470,893**	-		**$ 1,929,525**	**$ 458,632**	31.2%
32	Avg rate per kWh			$0.00000			$0.00000		
33	Proposed Increase						$458,632		
34	Percent Increase						31.18%		

Penn Power Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.	Rider L (Partial Service)	Current Billing Determinants [a]	Current Rate [b]	Current Revenue [c]=[a]x[b]	Pro Forma Billing Determinants [e]=[a]+[d]	Pro Forma Rate [f]	Pro Forma Revenue [g]=[e]x[f]	Revenue Change [h]=[g]-[c]	Percent Change [i]=[h]/[c]
1	Distribution								
2	Customer Charge	-	$ 50.00	$ -	-	$ 70.48	$ -	$ -	41.0%
3	Demand Charge (kW)								
4	Backup Secondary KW	-	$ 3.27	-	-	$ 4.64	-	-	41.9%
5	Maint Secondary KW	-	$ 2.62	-	-	$ 3.72	-	-	41.9%
6	Backup Primary KW	-	$ 3.26	-	-	$ 4.74	-	-	45.5%
7	Maint Primary KW	-	$ 2.60	-	-	$ 3.78	-	-	45.5%
8	Backup Transmission KW	-	$ 0.27	-	-	$ 0.35	-	-	29.5%
9	Maint Transmission KW	-	$ 0.22	-	-	$ 0.28	-	-	29.5%
10	**Total Base Normalized Distribution Revenues**			**$ -**			**$ -**	**$ -**	0.0%
11	Avg rate per kWh			$ -			$ -		
12	Proposed Increase						$ -		
13	Percent Increase						0.00%		

Penn Power Rate District Customer Charge Analysis Test Period 12 Months Ended December 2025	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT
Summary of Monthly Customer Costs											
Fully-Loaded Customer Costs	$ 72.10	$ 67.87	$ 70.45	$ 67.61	$ 77.52	$ 235.53	$ 3,268.33	$ 810.67	$ 71.87	$ 96.61	$ 2,165.73
Basic Customer Costs	$ 54.27	$ 51.23	$ 51.85	$ 51.60	$ 58.51	$ 120.13	$ 2,425.37	$ 508.23	$ 54.23	$ 69.54	$ 1,487.93
Fully-Loaded Customer Costs											
Customer-related Revenue Requirements	$ 150,245	$ 123,794	$ 66	$ 9,358	$ 8,223	$ 408	$ 4,928	$ 442	$ 76	$ 818	$ 2,131
Number of customers	173,652	152,010	78	11,535	8,839	144	126	45	88	705	82
Monthly Fully-Loaded cost per customer	**$ 72.10**	**$ 67.87**	**$ 70.45**	**$ 67.61**	**$ 77.52**	**$ 235.53**	**$ 3,268.33**	**$ 810.67**	**$ 71.87**	**$ 96.61**	**$ 2,165.73**
Uncollectible Expense	1,498	$ 1,385	$ 0	$ 21	$ 53	$ 16	$ 17	$ -	$ 0	$ 2	$ 4
Monthly basic cost per customer	**$ 71.38**	**$ 67.26**	**$ 70.02**	**$ 67.46**	**$ 77.02**	**$ 226.46**	**$ 3,257.37**	**$ 810.67**	**$ 71.56**	**$ 96.35**	**$ 2,161.76**
Basic Customer Costs		1,009									
Plant		**$ 67.75**									
(364) Poles, Towers & Fixtures	$ 128,877	$ 106,229	$ 53	$ 8,087	$ 6,617	$ 203	$ 4,322	$ 35	$ 62	$ 499	$ 2,770
(365) Overhead Conductors & Devices	275,876	228,088	114	17,363	14,663	542	13,669	109	134	1,070	123
(366) Underground Conduit	-	-	-	-	-	-	-	-	-	-	-
(367) Underground Conductors & Device	108,859	94,108	47	7,164	5,595	119	1,268	10	55	442	51
(368) Line Transformers	97,596	85,500	43	6,509	4,964	80	2	-	50	401	46
(369) Services	48,938	42,873	22	3,264	2,489	40	1	-	25	201	23
(370) Meters	53,590	41,147	32	3,966	5,557	195	886	1,764	44	-	-
(371) Customer Premises	4,092	-	-	-	-	-	-	-	-	4,092	-
(372) Leased Property Cust. Prem.	-	-	-	-	-	-	-	-	-	-	-
(373) Streetlight	9,201	-	-	-	-	-	-	-	-	-	9,201
Total Customer-Related Plant	$ 727,029	$ 597,946	$ 312	$ 46,351	$ 39,886	$ 1,179	$ 20,147	$ 1,918	$ 371	$ 6,705	$ 12,215
Accumulated Depreciation											
(108-364) Poles	$ (37,301)	$ (30,746)	$ (15)	$ (2,341)	$ (1,915)	$ (59)	$ (1,251)	$ (10)	$ (18)	$ (144)	$ (802)
(108-365) OH Conductors	(44,569)	(36,849)	(18)	(2,805)	(2,369)	(88)	(2,208)	(18)	(22)	(173)	(20)
(108-366) UG Conduit	-	-	-	-	-	-	-	-	-	-	-
(108-367) UG Cond & Dev	(26,392)	(22,816)	(11)	(1,737)	(1,357)	(29)	(307)	(2)	(13)	(107)	(12)
(108-368) Line Transformers	(29,176)	(25,560)	(13)	(1,946)	(1,484)	(24)	(1)	-	(15)	(120)	(14)
(108-369) Services	(24,562)	(21,518)	(11)	(1,638)	(1,249)	(20)	(0)	-	(13)	(101)	(12)
(108-370) Meters	(26,138)	(20,068)	(16)	(1,934)	(2,710)	(95)	(432)	(860)	(21)	-	-
(108-371) Install on Cust Premise	(3,061)	-	-	-	-	-	-	-	-	(3,061)	-
(108-372) Leased Property Cust. Prem.	-	-	-	-	-	-	-	-	-	-	-
(108-373) Street Lighting	(3,706)	-	-	-	-	-	-	-	-	-	(3,706)
Total Accumulated Depreciation	$ (194,905)	$ (157,558)	$ (85)	$ (12,400)	$ (11,084)	$ (314)	$ (4,200)	$ (891)	$ (102)	$ (3,706)	$ (4,565)
Net income before taxes & interest											
Net Plant	$ 532,124	440,388	227	33,951	28,802	864	15,948	1,028	269	2,999	7,650
Net Income after taxes	$ 43,581	36,068	19	2,781	2,359	71	1,306	84	22	246	627
Add: Income Taxes	$ 9,084	$ 7,518	$ 4	$ 580	$ 492	$ 15	$ 272	$ 18	$ 5	$ 51	$ 131
Net income before taxes & interest	$ 52,665	$ 43,586	$ 22	$ 3,360	$ 2,851	$ 86	$ 1,578	$ 102	$ 27	$ 297	$ 757

Penn Power Rate District Customer Charge Analysis Test Period 12 Months Ended December 2025	Total Company	Residential Service R	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Service Primary GP	Transmission Power TP	Public or NPO Rate PNP	Outdoor Lighting POL	Street Lighting Service STLT
O&M Expenses											
(580) Operation Supervision & Engineering	$ 757	$ 646	$ 0	$ 50	$ 41	$ 1	$ 13	$ 2	$ 0	$ 3	$ 0
(581) Load Dispatching	-	-	-	-	-	-	-	-	-	-	-
(582) Station Expenses	-	-	-	-	-	-	-	-	-	-	-
(583) Overhead line expenses	154	127	0	10	8	0	8	0	0	1	0
(584) Underground line expenses	904	781	0	59	46	1	11	0	0	4	0
(586) Meter expenses	66	51	0	5	7	0	1	2	0	-	-
(588) Miscellaneous distribution expenses	1,285	1,057	1	82	70	2	36	3	1	12	21
(589) Rents	30	25	0	2	2	0	1	0	0	0	1
(590) Maintenance Supervision and Engineering	127	104	0	8	7	0	6	0	0	0	0
(591) Maintenance of Structures	-	-	-	-	-	-	-	-	-	-	-
(592) Maintenance of Station Equipment	-	-	-	-	-	-	-	-	-	-	-
(593) Maintenance of Overhead Lines	30,110	24,894	12	1,895	1,600	59	1,492	12	15	117	13
(594) Maintenance of underground lines	374	324	0	25	19	0	4	0	0	2	0
(595) Maintenance of line transformers	-	-	-	-	-	-	-	-	-	-	-
(596) Maintenance of street lighting and signal systems	58	-	-	-	-	-	-	-	-	-	58
(597) Maintenance of meters	598	459	0	44	62	2	10	20	0	-	-
(598) Maintenance of miscellaneous distribution plant	138	113	0	9	8	0	4	0	0	1	2
Total Customer Accounts and Services	4,587	4,135	2	201	191	18	18	1	2	13	5
Total Customer Information	2,259	1,936	1	172	132	2	2	1	1	11	1
Total Sales	22	20	0	1	1	0	0	0	0	0	0
Total O&M	$ 41,468	$ 34,672	$ 17	$ 2,564	$ 2,195	$ 87	$ 1,605	$ 41	$ 20	$ 163	$ 103
Depreciation Expense											
(403-364) Poles	$ 2,350	$ 1,937	$ 1	$ 147	$ 121	$ 4	$ 79	$ 1	$ 1	$ 9	$ 51
(403-365) OH Conductors	6,041	4,995	3	380	321	12	299	2	3	23	3
(403-366) UG Conduit	-	-	-	-	-	-	-	-	-	-	-
(403-367) UG Conductors	2,512	2,172	1	165	129	3	29	0	1	10	1
(403-368) Line Transformers	2,827	2,476	1	189	144	2	0	-	1	12	1
(403-369) Services	619	542	0	41	31	1	0	-	0	3	0
(403-370) Meters	3,994	3,067	2	296	414	15	66	131	3	-	-
(403-371) Install on Cust Premise	72	-	-	-	-	-	-	-	-	72	-
(403-372) Leased Property Cust. Prem.	-	-	-	-	-	-	-	-	-	-	-
(403-373) Streetlight	548	-	-	-	-	-	-	-	-	-	548
Total Depreciation Expense	$ 18,964	$ 15,189	$ 8	$ 1,218	$ 1,160	$ 36	$ 473	$ 135	$ 10	$ 129	$ 604
Basic customer-related costs	113,097	93,447	48	7,142	6,206	208	3,657	277	57	589	1,464
Number of customers	173,652	152,010	78	11,535	8,839	144	126	45	88	705	82
Monthly basic cost per customer	**$ 54.27**	**$ 51.23**	**$ 51.85**	**$ 51.60**	**$ 58.51**	**$ 120.13**	**$ 2,425.37**	**$ 508.23**	**$ 54.23**	**$ 69.54**	**$ 1,487.93**

West Penn Rate District
Summary of Rates

Current Rates

	Rate RS	Rate GS-Vol.	Rate GS-Small	Rate GS-Medium	Rate GS-Large	Rate GP/TP	Rate PP44	Rate PP46
Distribution								
Distribution Charge	$ 7.44	$ 7.44	$ 9.52	$ 18.91	$ 145.82	$ 983.20	$ 4.08	$ 5.45
All kW	$ 2.46	$ 2.46	$ -	$ 2.81	$ 3.99	$ 0.61	$ 0.11	$ 0.52
All kWh	$ 0.03487	$ 0.03487	$ 0.03529	$ 0.00400	$ -			
All rkVA				$ 0.18	$ 0.18	$ 0.18		
Smart Meter Charge	$ (0.00)	$ (0.00)	$ (0.04)	$ (0.04)	$ 7.89	$ 7.89	$ 7.89	$ 7.89
DSIC Charge	5.000%	5.000%	5.000%	5.000%	5.000%	5.000%	5.000%	5.000%
TCJA Voluntary Surcharge	-3.130%	-3.130%	-3.130%	-3.130%	-3.130%	-3.130%	-3.130%	-3.130%
STAS	-0.05%	-0.05%	-0.05%	-0.05%	-0.05%	-0.05%	-0.05%	-0.05%
Default Service Support Charge	$ 0.00443	$ 0.00443	$ 0.00182	$ 0.00177	$ 1.237	$ 1.237	$ 1.237	$ 1.237
Universal Service	$ 0.00795	$ 0.00795						
Solar Photovoltaic Req Charge	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Phase IV Energy Efficiency Charge	$ 0.00162	$ 0.00167	$ 0.00167	$ 0.00167	$ 0.22	$ 0.22	$ 0.22	$ 0.22
PTC/HPS Charge	$ 0.10001	$ 0.10001	$ 0.11023	$ 0.11023	$ 0.06398	$ 0.06398	$ 0.06398	$ 0.06398

Proposed Rates

	Rate RS	Rate GS-Vol.	Rate GS-Small	Rate GS-Medium	Rate GS-Large	Rate GP/TP	Rate PP44	Rate PP46
Distribution								
Distribution Charge	$ 11.50	$ 11.50	$ 14.39	$ 25.89	$ 196.15	$ 1,396.23	$ 5.38	$ 7.78
All kW	$ 3.43	$ 3.43	$ -	$ 3.85	$ 5.37	$ 0.87	$ 0.15	$ 0.74
All kWh	$ 0.04744	$ 0.04744	$ 0.05335	$ 0.24644	$ -			
All rkVA				$ 0.25	$ 0.24	$ 0.26		
Smart Meter Charge	$ -	$ -	$0.00	$ -	$ -	$ -	$ -	$ -
DSIC Charge	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
TCJA Voluntary Surcharge	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
STAS	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Default Service Support Charge	$ 0.00443	$ 0.00443	$ 0.00182	$ 0.00177	$ 1.237	$ 1.237	$ 1.237	$ 1.237
Universal Service	$ 0.00795	$ 0.00795	-	-	-	-	-	-
Solar Photovoltaic Req Charge	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Phase IV Energy Efficiency Charge	$ 0.00162	$ 0.00167	$ 0.00167	$ 0.00167	$ 0.22	$ 0.22	$ 0.22	$ 0.22
PTC/HPS Charge	$ 0.10001	$ 0.10001	$ 0.11023	$ 0.11023	$ 0.06398	$ 0.06398	$ 0.06398	$ 0.06398

West Penn Rate District
Summary of Distribution of Revenues ($ in Thousands)

Revenue Summary (w/ Calculated Distribution Rider Revenues)

Line No.	Rate Group	End of Period Customers	Normalized Sales (MWH)	Normalized Demand (KW)	Present Rates: Normalized Base Revenues	Present Rates: Distribution Riders (DSIC, SMT STAS, TCJA)	Present Rates: Subtotal Base Dist. Rev. plus Rider Changes	Present Rates: Other Rider Charges	Present Rates: Total Present Rates	Proposed Rates: Base Revenues After Increase	Proposed Rates: Distribution Riders (DSIC, SMT STAS, TCJA)	Proposed Rates: Subtotal Base Dist. Rev. plus Rider Changes	Proposed Rates: Other Rider Charges	Proposed Rates: Total Revenue After Increase	Revenue Increase: Base Revenue Increase	Revenue Increase: Base Rev Percent Increase	Revenue Increase: Net Overall Increase	Revenue Increase: Net Overall Percent Increase
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1	RS	636,179	7,237,022	110,822	$ 309,426	$ 370	$ 309,796	$ 825,093	$ 1,134,889	$ 431,506	$ -	$ 431,506	$ 825,093	$ 1,256,599	$ 122,080	39.5%	$ 121,710	10.7%
2	GSV	630	18,944	37,987	$ 810	$ 1	$ 811	$ 2,161	$ 2,972	$ 1,116	$ -	$ 1,116	$ 2,161	$ 3,277	$ 306	37.7%	$ 305	10.3%
3	GSS	62,540	210,899	0	$ 14,587	$ 217	$ 14,804	$ 23,983	$ 38,787	$ 22,054	$ -	$ 22,054	$ 23,983	$ 46,038	$ 7,467	51.2%	$ 7,250	18.7%
4	GSM	37,351	3,335,031	11,942,335	$ 56,079	$ 1,002	$ 57,082	$ 379,093	$ 436,175	$ 76,779	$ -	$ 76,779	$ 379,093	$ 455,872	$ 20,699	36.9%	$ 19,697	4.5%
5	GSL	900	2,072,267	7,376,697	$ 21,553	$ 422	$ 21,975	$ 138,322	$ 160,297	$ 28,992	$ -	$ 28,992	$ 138,322	$ 167,313	$ 7,439	34.5%	$ 7,016	4.4%
6	GP/TP	190	5,177,947	13,682,342	$ 11,716	$ 133	$ 11,849	$ 343,338	$ 355,187	$ 16,638	$ -	$ 16,638	$ 343,338	$ 359,976	$ 4,922	42.0%	$ 4,789	1.3%
7	PP44	1	71,779	0	$ 34	$ (1)	$ 33	$ 4,715	$ 4,748	$ 44	$ -	$ 44	$ 4,715	$ 4,759	$ 11	31.9%	$ 11	0.2%
8	PP46	3	1,012,139	0	$ 2,877	$ 36	$ 2,913	$ 67,680	$ 70,593	$ 4,106	$ -	$ 4,106	$ 67,680	$ 71,786	$ 1,229	42.7%	$ 1,193	1.7%
9	POL	4,112	23,561	0	$ 4,305	$ 82	$ 4,387	$ 2,088	$ 6,475	$ 6,196	$ -	$ 6,196	$ 2,088	$ 8,284	$ 1,891	43.9%	$ 1,809	27.9%
10	STLT	571	21,689	0	$ 6,043	$ 115	$ 6,158	$ 2,932	$ 9,090	$ 8,698	$ -	$ 8,698	$ 2,932	$ 11,630	$ 2,655	43.9%	$ 2,540	27.9%
11	PSU	1	198,530	0	$ 921	$ 9	$ 930	$ 13,213	$ 14,143	$ 1,284	$ (0)	$ 1,284	$ 13,213	$ 14,496	$ 362	39.3%	$ 353	2.5%
12	Rider L	7		368,423	$ 61	$ -	$ 61	$ -	$ 61	$ 86	$ -	$ 86	$ -	$ 86	$ 24	39.6%	$ 24	39.6%
13	**TOTAL West Pen**	**742,485**	**19,379,808**	**33,518,607**	**$ 428,413**	**$ 2,387**	**$ 430,799**	**$ 1,802,617**	**$ 2,233,417**	**$ 597,498**	**$ (0)**	**$ 597,498**	**$ 1,802,617**	**$ 2,400,116**	**$ 169,086**	**39.5%**	**$ 166,699**	**7.5%**

Revenue Summary (w/ 2025 Forecasted Distribution Rider Revenues)

Line No.	Rate Group	End of Period Customers	Normalized Sales (MWH)	Normalized Demand (KW)	Present Rates: Normalized Base Revenues	Present Rates: Distribution Riders (DSIC, SMT STAS, TCJA)	Present Rates: Subtotal Base Dist. Rev. plus Rider Changes	Present Rates: Other Rider Charges	Present Rates: Total Present Rates	Proposed Rates: Base Revenues After Increase	Proposed Rates: Distribution Riders (DSIC, SMT STAS, TCJA)	Proposed Rates: Subtotal Base Dist. Rev. plus Rider Changes	Proposed Rates: Other Rider Charges	Proposed Rates: Total Revenue After Increase	Revenue Increase: Base Revenue Increase	Revenue Increase: Base Rev Percent Increase	Revenue Increase: Net Overall Increase	Revenue Increase: Net Overall Percent Increase
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1	RS	636,179	7,237,022	110,822	$ 309,426	$ (1,977)	$ 307,449	$ 825,093	$ 1,132,541	$ 431,506	$ -	$ 431,506	$ 825,093	$ 1,256,599	$ 122,080	39.5%	$ 124,057	11.0%
2	GSV	630	18,944	37,987	$ 810	$ (3)	$ 808	$ 2,161	$ 2,968	$ 1,116	$ -	$ 1,116	$ 2,161	$ 3,277	$ 306	37.7%	$ 309	10.4%
3	GSS	62,540	210,899	0	$ 14,587	$ 236	$ 14,823	$ 23,983	$ 38,807	$ 22,054	$ -	$ 22,054	$ 23,983	$ 46,038	$ 7,467	51.2%	$ 7,231	18.6%
4	GSM	37,351	3,335,031	11,942,335	$ 56,079	$ 1,025	$ 57,105	$ 379,093	$ 436,198	$ 76,779	$ -	$ 76,779	$ 379,093	$ 455,872	$ 20,699	36.9%	$ 19,674	4.5%
5	GSL	900	2,072,267	7,376,697	$ 21,553	$ 512	$ 22,065	$ 138,322	$ 160,387	$ 28,992	$ -	$ 28,992	$ 138,322	$ 167,313	$ 7,439	34.5%	$ 6,926	4.3%
6	GP/TP	190	5,177,947	13,682,342	$ 11,716	$ (80)	$ 11,637	$ 343,338	$ 354,974	$ 16,638	$ -	$ 16,638	$ 343,338	$ 359,976	$ 4,922	42.0%	$ 5,002	1.4%
7	PP44	1	71,779	0	$ 34	$ (5)	$ 29	$ 4,715	$ 4,744	$ 44	$ -	$ 44	$ 4,715	$ 4,759	$ 11	31.9%	$ 16	0.3%
8	PP46	3	1,012,139	0	$ 2,877	$ (156)	$ 2,721	$ 67,680	$ 70,401	$ 4,106	$ -	$ 4,106	$ 67,680	$ 71,786	$ 1,229	42.7%	$ 1,386	2.0%
9	POL	4,112	23,561	0	$ 4,305	$ 60	$ 4,364	$ 2,088	$ 6,453	$ 6,196	$ -	$ 6,196	$ 2,088	$ 8,284	$ 1,891	43.9%	$ 1,831	28.4%
10	STLT	571	21,689	0	$ 6,043	$ 77	$ 6,120	$ 2,932	$ 9,052	$ 8,698	$ -	$ 8,698	$ 2,932	$ 11,630	$ 2,655	43.9%	$ 2,578	28.5%
11	PSU	1	198,530	0	$ 921	$ (48)	$ 874	$ 13,213	$ 14,086	$ 1,284	$ (0)	$ 1,284	$ 13,213	$ 14,496	$ 362	39.3%	$ 410	2.9%
12	Rider L	7	0	368,423	$ 61		$ 61	$ -	$ 61	$ 86		$ 86	$ -	$ 86	$ 24	39.6%	$ 24	39.6%
13	**TOTAL West Pen**	**742,485**	**19,379,808**	**33,518,607**	**$ 428,413**	**$ (358)**	**$ 428,055**	**$ 1,802,617**	**$ 2,230,672**	**$ 597,498**	**$ (0)**	**$ 597,498**	**$ 1,802,617**	**$ 2,400,116**	**$ 169,086**	**39.5%**	**$ 169,444**	**7.6%**

West Penn Rate District Target Revenues	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU
Revenue Requirements at EROR												
Base Rate Revenues at EROR	597,498	431,510	593	37,443	63,907	19,381	19,370	21	4,953	3,270	15,781	1,270
Current Base Rate Revenues	428,413	309,426	810	14,587	56,109	21,553	11,748	34	2,877	4,305	6,043	921
Increase / (Decrease) ($)	169,086	122,084	(217)	22,855	7,798	(2,172)	7,622	(12)	2,076	(1,035)	9,738	348
Increase / (Decrease) (%)	39.5%	39.5%	-26.8%	156.7%	13.9%	-10.1%	64.9%	-36.4%	72.2%	-24.0%	161.1%	37.8%
Revenue Requirements at Uniform %												
Uniform Increase in Revenues	597,498	431,549	1,130	20,344	78,254	30,060	16,385	47	4,012	6,004	8,428	1,285
Current Retail Revenues	428,413	309,426	810	14,587	56,109	21,553	11,748	34	2,877	4,305	6,043	921
Increase / (Decrease) ($)	169,086	122,124	320	5,757	22,145	8,507	4,637	13	1,135	1,699	2,385	364
Increase / (Decrease) (%)	39.5%	39.5%	39.5%	39.5%	39.5%	39.5%	39.5%	39.5%	39.5%	39.5%	39.5%	39.5%
Movement to EROR	10.00%											
Revenue Targets												
Target Revenues	597,498	431,545	1,076	22,054	76,819	28,992	16,684	44	4,106	5,730	9,164	1,284
Current Revenues	428,413	309,426	810	14,587	56,109	21,553	11,748	34	2,877	4,305	6,043	921
Increase / (Decrease) ($)	169,086	122,120	266	7,467	20,710	7,439	4,935	11	1,229	1,426	3,120	362
Increase / (Decrease) (%)	39.5%	39.5%	32.8%	51.2%	36.9%	34.5%	42.0%	31.9%	42.7%	33.1%	51.6%	39.3%
Total Revenue Increase (%)		10.7%	10.3%	18.7%	4.5%	4.4%	1.3%	0.2%	1.7%	27.9%	27.9%	2.5%

Target Revenues Check												
Target (Base)	597,498	431,545	1,076	22,054	76,819	28,992	16,684	44	4,106	5,730	9,164	1,284
Other Revenues	16,734	12,215	19	835	2,025	507	595	1	86	233	193	23
Total Revenues	614,232	443,761	1,095	22,889	78,844	29,499	17,279	46	4,192	5,963	9,357	1,307
Check >>	-											

West Penn Rate District Target Revenues	- Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU
Target Revenues (Total)	731,865	443,761	13,292	34,269	89,034	41,207	28,899	12,260	16,321	17,946	21,379	13,499
Current Revenues (Total)	562,780	321,641	13,026	26,802	68,324	33,768	23,964	12,249	15,092	16,520	18,258	13,137
$ Difference	169,086	122,120	266	7,467	20,710	7,439	4,935	11	1,229	1,426	3,120	362
% Difference	30.0%	38.0%	2.0%	27.9%	30.3%	22.0%	20.6%	0.1%	8.1%	8.6%	17.1%	2.8%
Revenue Requirements												
- Demand	144,946	68,599	207	2,285	34,468	14,416	18,041	0	4,897	393	421	1,218
- Customer	469,285	375,126	405	35,993	31,464	5,472	1,924	22	142	3,109	15,554	75
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Revenue Requirements	614,232	443,725	612	38,278	65,932	19,888	19,965	23	5,039	3,502	15,975	1,293
Target Revenues												
- Demand	150,733	66,717	363	1,316	40,160	21,015	15,076	1	3,991	644	242	1,209
- Customer	446,766	364,829	713	20,738	36,659	7,977	1,608	43	115	5,087	8,922	75
- Commodity	-	-	-	-	-	-	-	-	-	-	-	-
Target Revenues	597,498	431,545	1,076	22,054	76,819	28,992	16,684	44	4,106	5,730	9,164	1,284

West Penn Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.		Current			Pro Forma				
		Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue	Revenue Change	Percent Change
	SCHEDULE RS (Residential Service)	*[a]*	*[b]*	*[c]=[a]x[b]*	*[e]=[a]+[d]*	*[f]*	*[g]=[e]x[f]*	*[h]=[g]-[c]*	*[i]=[h]/[c]*
1	Distribution								
2	Customer Charge	7,634,145	$ 7.44	$ 56,798,039	7,634,145	$ 11.50	$ 87,792,668	$ 30,994,629	54.6%
3	Demand Charge (kW)	110,822	$ 2.46	272,623	110,822	$ 3.43	380,218	107,595	39.5%
4	Energy Charge (kWh)								
5	All kWh	7,237,022,340	$ 0.03487	252,354,969	7,237,022,340	$ 0.04744	343,332,968	90,977,999	36.1%
6	**Total Base Normalized Distribution Revenues**			**$ 309,425,631**			**$ 431,505,854**	**$ 122,080,223**	39.5%
7	Rider Charges								
8	Smart Meter Technologies Charge (Per Bill)	7,237,022,340	$ (0.00103)	$ (7,454,133)	7,237,022,340	$ -	$ -	$ 7,454,133	-100.0%
9	TCJA Voluntary Surcharge		-3.13%	(9,685,022)		0.00%	-	9,685,022	-100.0%
10	STAS		-0.05%	(567,728)		0.00%	-	567,728	-100.0%
11	Distribution System Improvement Charge		5.00%	$ 18,077,239		0.00%	$ -	(18,077,239)	-100.0%
12	**Total Distribution Including Rider Charges**			**$ 309,795,986**			**$ 431,505,854**	**$ 121,709,868**	39.3%
13	Rider Charges								
14	Default Service Support Charge	7,237,022,340	$ 0.00443	32,060,009	7,237,022,340	$ 0.00443	32,060,009	-	0.0%
15	Universal Service Charge	7,237,022,340	$ 0.00795	57,534,328	7,237,022,340	$ 0.00795	57,534,328	-	0.0%
16	Solar Photovoltaic Requirements Charge	7,237,022,340	$ -	-	7,237,022,340	$ -	-	-	0.0%
17	Phase IV Energy Efficiency and Conservation Charge	7,237,022,340	$ 0.00162	11,723,976	7,237,022,340	$ 0.00162	11,723,976	-	0.0%
18	PTC/HPS Charge	7,237,022,340	$ 0.10001	723,774,604	7,237,022,340	$ 0.10001	723,774,604	-	0.0%
19	**Total Energy and Revenue**	7,237,022,340		**$ 1,134,888,903**	7,237,022,340		**$ 1,256,598,771**	**$ 121,709,868**	10.7%
20	Avg rate per kWh			$ 0.15682			$ 0.17363		
21	Proposed Increase						$ 121,709,868		
22	Percent Increase						10.72%		

West Penn Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE RS

	ENERGY USAGE																	
All kWh	0	50	100	250	500	750	948	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	6,000
Total Energy Usage	0	50	100	250	500	750	948	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	6,000
Total Proposed Bill	$ 11.50	$ 19.57	$ 27.65	$ 51.86	$ 92.23	$ 132.59	$ 164.55	$ 172.95	$ 253.68	$ 334.40	$ 415.13	$ 495.85	$ 576.58	$ 657.30	$ 738.03	$ 818.76	$ 980.21
Total Current Bill	7.56	15.00	22.44	44.76	81.96	119.16	148.62	156.36	230.76	305.16	379.56	453.96	528.36	602.76	677.16	751.56	900.36
Increase ($)	$ 3.94	$ 4.57	$ 5.20	$ 7.10	$ 10.26	$ 13.42	$ 15.93	$ 16.59	$ 22.91	$ 29.24	$ 35.56	$ 41.89	$ 48.22	$ 54.54	$ 60.87	$ 67.19	$ 79.84
Increase (%)	52.04%	30.45%	23.18%	15.86%	12.52%	11.27%	10.72%	10.61%	9.93%	9.58%	9.37%	9.23%	9.13%	9.05%	8.99%	8.94%	8.87%
Overall Increase (%)	10.72%	10.72%	10.72%	10.72%	10.72%	10.72%	10.72%	10.72%	10.72%	10.72%	10.72%	10.72%	10.72%	10.72%	10.72%	10.72%	10.72%
UNBUNDLED RATES - CURRENT																	
Distribution																	
Distribution Charge @ $7.44	$ 7.44	$ 7.44	$ 7.44	$ 7.44	$ 7.44	$ 7.44	$ 7.44	$ 7.44	$ 7.44	$ 7.44	$ 7.44	$ 7.44	$ 7.44	$ 7.44	$ 7.44	$ 7.44	$ 7.44
All kWh @ 3.487 ¢/kWh	$ -	$ 2	$ 3	$ 9	$ 17	$ 26	$ 33	$ 35	$ 52	$ 70	$ 87	$ 105	$ 122	$ 139	$ 157	$ 174	$ 209
Sub-Total	$ 7	$ 9	$ 11	$ 16	$ 25	$ 34	$ 40	$ 42	$ 60	$ 77	$ 95	$ 112	$ 129	$ 147	$ 164	$ 182	$ 217
Riders																	
Universal Service Charge @ 0.795 ¢/kWh	$ -	$ 0	$ 1	$ 2	$ 4	$ 6	$ 8	$ 8	$ 12	$ 16	$ 20	$ 24	$ 28	$ 32	$ 36	$ 40	$ 48
TCJA @ -3.130 %	$ (0)	$ (0)	$ (0)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (2)	$ (2)	$ (3)	$ (4)	$ (4)	$ (5)	$ (5)	$ (6)	$ (7)
Phase IV Energy Efficiency Charge @ 0.162 ¢/kWh	$ -	$ 0	$ 0	$ 0	$ 1	$ 1	$ 2	$ 2	$ 2	$ 3	$ 4	$ 5	$ 6	$ 6	$ 7	$ 8	$ 10
Smart Meter Charge @ $0.00	$ -	$ (0)	$ (0)	$ (0)	$ (1)	$ (1)	$ (1)	$ (1)	$ (2)	$ (2)	$ (3)	$ (3)	$ (4)	$ (4)	$ (5)	$ (5)	$ (6)
Default Service Support Charge @ 0.443 ¢/kWh	$ -	$ 0	$ 0	$ 1	$ 2	$ 3	$ 4	$ 4	$ 7	$ 9	$ 11	$ 13	$ 16	$ 18	$ 20	$ 22	$ 27
Solar Photovoltaic Requirements Charge @ 0.000 ¢/k	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sub-Total	$ (0)	$ 0	$ 1	$ 3	$ 6	$ 9	$ 11	$ 12	$ 18	$ 24	$ 29	$ 35	$ 41	$ 47	$ 53	$ 59	$ 71
DSIC @ 5.000 %	$ 0	$ 0	$ 1	$ 1	$ 1	$ 2	$ 2	$ 2	$ 4	$ 5	$ 6	$ 7	$ 8	$ 9	$ 10	$ 11	$ 13
PTC/HPS Charge																	
All kWh @$ 0.10001 /kWh	$ -	$ 5	$ 10	$ 25	$ 50	$ 75	$ 95	$ 100	$ 150	$ 200	$ 250	$ 300	$ 350	$ 400	$ 450	$ 500	$ 600
Sub Total	$ 8	$ 15	$ 22	$ 45	$ 82	$ 119	$ 149	$ 156	$ 231	$ 305	$ 380	$ 454	$ 529	$ 603	$ 678	$ 752	$ 901
STAS @ -0.05 %	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)
Total Bill	**$ 8**	**$ 15**	**$ 22**	**$ 45**	**$ 82**	**$ 119**	**$ 149**	**$ 156**	**$ 231**	**$ 305**	**$ 380**	**$ 454**	**$ 528**	**$ 603**	**$ 677**	**$ 752**	**$ 900**
UNBUNDLED RATES - PROPOSED																	
Distribution																	
Distribution Charge @ $11.50	$ 12	$ 12	$ 12	$ 12	$ 12	$ 12	$ 12	$ 12	$ 12	$ 12	$ 12	$ 12	$ 12	$ 12	$ 12	$ 12	$ 12
All kWh @ 4.744 ¢/kWh	$ -	$ 2	$ 5	$ 12	$ 24	$ 36	$ 45	$ 47	$ 71	$ 95	$ 119	$ 142	$ 166	$ 190	$ 213	$ 237	$ 285
Sub-Total	$ 12	$ 14	$ 16	$ 23	$ 35	$ 47	$ 56	$ 59	$ 83	$ 106	$ 130	$ 154	$ 178	$ 201	$ 225	$ 249	$ 296
Riders																	
Universal Service Charge @ 0.795 ¢/kWh	$ -	$ 0	$ 1	$ 2	$ 4	$ 6	$ 8	$ 8	$ 12	$ 16	$ 20	$ 24	$ 28	$ 32	$ 36	$ 40	$ 48
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Phase IV Energy Efficiency Charge @ 0.162 ¢/kWh	$ -	$ 0	$ 0	$ 0	$ 1	$ 1	$ 2	$ 2	$ 2	$ 3	$ 4	$ 5	$ 6	$ 6	$ 7	$ 8	$ 10
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Default Service Support Charge @ 0.443 ¢/kWh	$ -	$ 0	$ 0	$ 1	$ 2	$ 3	$ 4	$ 4	$ 7	$ 9	$ 11	$ 13	$ 16	$ 18	$ 20	$ 22	$ 27
Solar Photovoltaic Requirements Charge @ 0.000 ¢/k	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sub-Total	$ -	$ 1	$ 1	$ 4	$ 7	$ 11	$ 13	$ 14	$ 21	$ 28	$ 35	$ 42	$ 49	$ 56	$ 63	$ 70	$ 84
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
PTC/HPS Charge																	
All kWh @ $ 0.10001 /kWh	$ -	$ 5	$ 10	$ 25	$ 50	$ 75	$ 95	$ 100	$ 150	$ 200	$ 250	$ 300	$ 350	$ 400	$ 450	$ 500	$ 600
Sub Total	$ 12	$ 20	$ 28	$ 52	$ 92	$ 133	$ 165	$ 173	$ 254	$ 334	$ 415	$ 496	$ 577	$ 657	$ 738	$ 819	$ 980
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Bill	**$ 12**	**$ 20**	**$ 28**	**$ 52**	**$ 92**	**$ 133**	**$ 165**	**$ 173**	**$ 254**	**$ 334**	**$ 415**	**$ 496**	**$ 577**	**$ 657**	**$ 738**	**$ 819**	**$ 980**
% Increase	**52.0%**	**30.5%**	**23.2%**	**15.9%**	**12.5%**	**11.3%**	**10.7%**	**10.6%**	**9.9%**	**9.6%**	**9.4%**	**9.2%**	**9.1%**	**9.0%**	**9.0%**	**8.9%**	**8.9%**

West Penn Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.		Current			Pro Forma				
		Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue	Revenue Change	Percent Change
	SCHEDULE GSV (Volunteer Service)	*[a]*	*[b]*	*[c]=[a]x[b]*	*[e]=[a]+[d]*	*[f]*	*[g]=[e]x[f]*	*[h]=[g]-[c]*	*[i]=[h]/[c]*
1	Distribution								
2	Customer Charge	7,563	$ 7.44	$ 56,268	7,563	$ 11.50	$ 86,974	$ 30,706	54.6%
3	Demand Charge (kW)	37,987	$ 2.46	93,448	37,987	$ 3.43	130,328	36,880	39.5%
4	Energy Charge (kWh)								
5	All kWh	18,944,346	$ 0.03487	660,589	18,944,346	$ 0.04744	898,742	238,153	36.1%
6	**Total Base Normalized Distribution Revenues**			**$ 810,305**			**$ 1,116,044**	**$ 305,739**	37.7%
7	Rider Charges								
8	Smart Meter Technologies Charge (Per Bill)	18,944,346	$ (0.00103)	$ (19,513)	18,944,346	$ -	$ -	$ 19,513	-100.0%
9	TCJA Voluntary Surcharge		-3.13%	(25,363)		0.00%	-	25,363	-100.0%
10	STAS		-0.05%	(1,487)		0.00%	-	1,487	-100.0%
11	Distribution System Improvement Charge		5.00%	$ 47,384		0.00%	$ -	(47,384)	-100.0%
12	**Total Distribution Including Rider Charges**			**$ 811,327**			**$ 1,116,044**	**$ 304,717**	37.6%
13	Rider Charges								
14	Default Service Support Charge	18,944,346	$ 0.00443	83,923	18,944,346	$ 0.00443	83,923	-	0.0%
15	Universal Service Charge	18,944,346	$ 0.00795	150,608	18,944,346	$ 0.00795	150,608	-	0.0%
16	Solar Photovoltaic Requirements Charge	18,944,346	$ -	-	18,944,346	$ -	-	-	0.0%
17	Phase IV Energy Efficiency and Conservation Charge	18,944,346	$ 0.00167	31,637	18,944,346	$ 0.00167	31,637	-	0.0%
18	PTC/HPS Charge	18,944,346	$ 0.10001	1,894,624	18,944,346	$ 0.10001	1,894,624	-	0.0%
19	**Total Energy and Revenue**	18,944,346		**$ 2,972,119**	18,944,346		**$ 3,276,836**	**$ 304,717**	10.3%
20	Avg rate per kWh			$ 0.15689			$ 0.17297		
21	Proposed Increase						$ 304,717		
22	Percent Increase						10.25%		

West Penn Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE GS-V

	ENERGY USAGE																	
All kWh	0	50	100	250	500	750	900	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	6,000
Total Energy Usage	0	50	100	250	500	750	900	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	6,000
Total Proposed Bill	$ 11.50	$ 19.58	$ 27.65	$ 51.88	$ 92.25	$ 132.63	$ 156.85	$ 173.00	$ 253.75	$ 334.50	$ 415.25	$ 496.00	$ 576.75	$ 657.50	$ 738.26	$ 819.01	$ 980.51
Total Current Bill	7.56	15.01	22.45	44.78	81.99	119.20	141.53	156.42	230.84	305.27	379.70	454.12	528.55	602.97	677.40	751.83	900.68
Increase ($)	$ 3.94	$ 4.57	$ 5.20	$ 7.10	$ 10.26	$ 13.42	$ 15.32	$ 16.58	$ 22.91	$ 29.23	$ 35.56	$ 41.88	$ 48.21	$ 54.53	$ 60.86	$ 67.18	$ 79.83
Increase (%)	52.04%	30.45%	23.17%	15.85%	12.51%	11.26%	10.82%	10.60%	9.92%	9.58%	9.36%	9.22%	9.12%	9.04%	8.98%	8.94%	8.86%
Overall Increase (%)	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%
UNBUNDLED RATES - CURRENT																	
Distribution																	
Distribution Charge @ $7.44	$ 7.44	$ 7.44	$ 7.44	$ 7.44	$ 7.44	$ 7.44	$ 7.44	$ 7.44	$ 7.44	$ 7.44	$ 7.44	$ 7.44	$ 7.44	$ 7.44	$ 7.44	$ 7.44	$ 7.44
All kWh @ 3.487 ¢/kWh	$ -	$ 2	$ 3	$ 9	$ 17	$ 26	$ 31	$ 35	$ 52	$ 70	$ 87	$ 105	$ 122	$ 139	$ 157	$ 174	$ 209
Sub-Total	$ 7	$ 9	$ 11	$ 16	$ 25	$ 34	$ 39	$ 42	$ 60	$ 77	$ 95	$ 112	$ 129	$ 147	$ 164	$ 182	$ 217
Riders																	
Universal Service Charge @ 0.795 ¢/kWh	$ -	$ 0	$ 1	$ 2	$ 4	$ 6	$ 7	$ 8	$ 12	$ 16	$ 20	$ 24	$ 28	$ 32	$ 36	$ 40	$ 48
TCJA @ -3.130 %	$ (0)	$ (0)	$ (0)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (2)	$ (2)	$ (3)	$ (4)	$ (4)	$ (5)	$ (5)	$ (6)	$ (7)
Phase IV Energy Efficiency Charge @ 0.167 ¢/kWh	$ -	$ 0	$ 0	$ 0	$ 1	$ 1	$ 2	$ 2	$ 3	$ 3	$ 4	$ 5	$ 6	$ 7	$ 8	$ 8	$ 10
Smart Meter Charge @ $0.00	$ -	$ (0)	$ (0)	$ (0)	$ (1)	$ (1)	$ (1)	$ (1)	$ (2)	$ (2)	$ (3)	$ (3)	$ (4)	$ (4)	$ (5)	$ (5)	$ (6)
Default Service Support Charge @ 0.443 ¢/kWh	$ -	$ 0	$ 0	$ 1	$ 2	$ 3	$ 4	$ 4	$ 7	$ 9	$ 11	$ 13	$ 16	$ 18	$ 20	$ 22	$ 27
Solar Photovoltaic Requirements Charge @ 0.000 ¢/kV	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sub-Total	$ (0)	$ 0	$ 1	$ 3	$ 6	$ 9	$ 11	$ 12	$ 18	$ 24	$ 30	$ 36	$ 42	$ 47	$ 53	$ 59	$ 71
DSIC @ 5.000 %	$ 0	$ 0	$ 1	$ 1	$ 1	$ 2	$ 2	$ 2	$ 4	$ 5	$ 6	$ 7	$ 8	$ 9	$ 10	$ 11	$ 13
PTC/HPS Charge																	
All kWh @ $ 0.10001 /kWh	$ -	$ 5	$ 10	$ 25	$ 50	$ 75	$ 90	$ 100	$ 150	$ 200	$ 250	$ 300	$ 350	$ 400	$ 450	$ 500	$ 600
Sub Total	$ 8	$ 15	$ 22	$ 45	$ 82	$ 119	$ 142	$ 156	$ 231	$ 305	$ 380	$ 454	$ 529	$ 603	$ 678	$ 752	$ 901
STAS @ -0.05 %	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)
Total Bill	**$ 8**	**$ 15**	**$ 22**	**$ 45**	**$ 82**	**$ 119**	**$ 142**	**$ 156**	**$ 231**	**$ 305**	**$ 380**	**$ 454**	**$ 529**	**$ 603**	**$ 677**	**$ 752**	**$ 901**
UNBUNDLED RATES - PROPOSED																	
Distribution																	
Distribution Charge @ $11.50	$ 12	$ 12	$ 12	$ 12	$ 12	$ 12	$ 12	$ 12	$ 12	$ 12	$ 12	$ 12	$ 12	$ 12	$ 12	$ 12	$ 12
All kWh @ 4.744 ¢/kWh	$ -	$ 2	$ 5	$ 12	$ 24	$ 36	$ 43	$ 47	$ 71	$ 95	$ 119	$ 142	$ 166	$ 190	$ 213	$ 237	$ 285
Sub-Total	$ 12	$ 14	$ 16	$ 23	$ 35	$ 47	$ 54	$ 59	$ 83	$ 106	$ 130	$ 154	$ 178	$ 201	$ 225	$ 249	$ 296
Riders																	
Universal Service Charge @ 0.795 ¢/kWh	$ -	$ 0	$ 1	$ 2	$ 4	$ 6	$ 7	$ 8	$ 12	$ 16	$ 20	$ 24	$ 28	$ 32	$ 36	$ 40	$ 48
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Phase IV Energy Efficiency Charge @ 0.167 ¢/kWh	$ -	$ 0	$ 0	$ 0	$ 1	$ 1	$ 2	$ 2	$ 3	$ 3	$ 4	$ 5	$ 6	$ 7	$ 8	$ 8	$ 10
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Default Service Support Charge @ 0.443 ¢/kWh	$ -	$ 0	$ 0	$ 1	$ 2	$ 3	$ 4	$ 4	$ 7	$ 9	$ 11	$ 13	$ 16	$ 18	$ 20	$ 22	$ 27
Solar Photovoltaic Requirements Charge @ 0.000 ¢/kV	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sub-Total	$ -	$ 1	$ 1	$ 4	$ 7	$ 11	$ 13	$ 14	$ 21	$ 28	$ 35	$ 42	$ 49	$ 56	$ 63	$ 70	$ 84
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
PTC/HPS Charge																	
All kWh @ $ 0.10001 /kWh	$ -	$ 5	$ 10	$ 25	$ 50	$ 75	$ 90	$ 100	$ 150	$ 200	$ 250	$ 300	$ 350	$ 400	$ 450	$ 500	$ 600
Sub Total	$ 12	$ 20	$ 28	$ 52	$ 92	$ 133	$ 157	$ 173	$ 254	$ 335	$ 415	$ 496	$ 577	$ 658	$ 738	$ 819	$ 981
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Bill	**$ 12**	**$ 20**	**$ 28**	**$ 52**	**$ 92**	**$ 133**	**$ 157**	**$ 173**	**$ 254**	**$ 335**	**$ 415**	**$ 496**	**$ 577**	**$ 658**	**$ 738**	**$ 819**	**$ 981**
% Increase	**52.0%**	**30.4%**	**23.2%**	**15.9%**	**12.5%**	**11.3%**	**10.8%**	**10.6%**	**9.9%**	**9.6%**	**9.4%**	**9.2%**	**9.1%**	**9.0%**	**9.0%**	**8.9%**	**8.9%**

West Penn Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.		Current			Pro Forma				
		Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue	Revenue Change	Percent Change
	SCHEDULE GS-Small (General Service Small)	*[a]*	*[b]*	*[c]=[a]x[b]*	*[e]=[a]+[d]*	*[f]*	*[g]=[e]x[f]*	*[h]=[g]-[c]*	*[i]=[h]/[c]*
1	Distribution								
2	Customer Charge	750,476	$ 9.52	$ 7,144,536	750,476	$ 14.39	$ 10,801,777	$ 3,657,241	51.2%
3	Demand Charge (kW)				-	$ -	-	-	0.0%
4	Energy Charge (kWh)								
5	All kWh	210,898,870	$ 0.03529	7,442,621	210,898,870	$ 0.05335	11,252,449	3,809,828	51.2%
6	**Total Base Normalized Distribution Revenues**			**$ 14,587,157**			**$ 22,054,226**	**$ 7,467,069**	51.2%
7	Rider Charges								
8	Smart Meter Technologies Charge (Per Bill)	750,476	($0.04)	$ (30,019)	750,476	$ -	$ -	$ 30,019	-100.0%
9	TCJA Voluntary Surcharge		-3.13%	(456,578)		0.00%	-	456,578	-100.0%
10	STAS		-0.05%	(19,403)		0.00%	-	19,403	-100.0%
11	Distribution System Improvement Charge		5.00%	$ 722,638		0.00%	$ -	(722,638)	-100.0%
12	**Total Distribution Including Rider Charges**			**$ 14,803,795**			**$ 22,054,226**	**$ 7,250,431**	49.0%
13	Rider Charges								
14	Default Service Support Charge	210,898,870	$ 0.00182	383,836	210,898,870	$ 0.00182	383,836	-	0.0%
15	Universal Service Charge			-			-	-	0.0%
16	Solar Photovoltaic Requirements Charge	210,898,870	$ -	-	210,898,870	$ -	-	-	0.0%
17	Phase IV Energy Efficiency and Conservation Charge	210,898,870	$ 0.00167	352,201	210,898,870	$ 0.00167	352,201	-	0.0%
18	PTC/HPS Charge	210,898,870	$ 0.11023	23,247,382	210,898,870	$ 0.11023	23,247,382	-	0.0%
19	**Total Energy and Revenue**	210,898,870		**$ 38,787,214**	210,898,870		**$ 46,037,646**	**$ 7,250,431**	18.7%
20	Avg rate per kWh			$ 0.18391			$ 0.21829		
21	Proposed Increase						$ 7,250,431		
22	Percent Increase						18.69%		

West Penn Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE GS - SMALL - SINGLE PHASE
At Average Levels of kWh Use

KW Demand																			
Total kW	0	1	1	1	1	1	1	1	3	3	3	3	3	5	5	5	5		
Hrs Use	0	100	200	300	400	500	600	730	100	200	300	400	500	100	200	300	500		
ENERGY USAGE																			
Monthly Energy Usage	0	100	200	300	400	500	600	730	300	600	900	1,200	1,500	500	1,000	1,500	2,500		
Total Energy Usage	0	100	200	300	400	500	600	730	300	600	900	1,200	1,500	500	1,000	1,500	2,500		
Total Proposed Bill	$ 14.39	$ 31.10	$ 47.81	$ 64.52	$ 81.22	$ 97.93	$ 114.64	$ 136.36	$ 64.52	$ 114.64	$ 164.76	$ 214.88	$ 265.01	$ 97.93	$ 181.47	$ 265.01	$ 432.08		
Total Current Bill	9.64	24.60	39.56	54.52	69.49	84.45	99.41	118.86	54.52	99.41	144.30	189.18	234.07	84.45	159.26	234.07	383.69		
Increase ($)	$ 4.76	$ 6.50	$ 8.25	$ 9.99	$ 11.74	$ 13.48	$ 15.23	$ 17.50	$ 9.99	$ 15.23	$ 20.46	$ 25.70	$ 30.93	$ 13.48	$ 22.21	$ 30.93	$ 48.39		
Increase (%)	49.36%	26.43%	20.85%	18.33%	16.89%	15.97%	15.32%	14.72%	18.33%	15.32%	14.18%	13.58%	13.22%	15.97%	13.94%	13.22%	12.61%		
Overall Increase (%)	18.69%	18.69%	18.69%	18.69%	18.69%	18.69%	18.69%	18.69%	18.69%	18.69%	18.69%	18.69%	18.69%	18.69%	18.69%	18.69%	18.69%		
UNBUNDLED RATES - CURRENT																			
Distribution																			
Distribution Charge @ $9.52	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10		
All kWh @ 3.529 ¢/kWh	$ -	$ 4	$ 7	$ 11	$ 14	$ 18	$ 21	$ 26	$ 11	$ 21	$ 32	$ 42	$ 53	$ 18	$ 35	$ 53	$ 88		
Sub-Total	$ 10	$ 13	$ 17	$ 20	$ 24	$ 27	$ 31	$ 35	$ 20	$ 31	$ 41	$ 52	$ 62	$ 27	$ 45	$ 62	$ 98		
Riders																			
Phase IV Energy Efficiency Charge @ 0.167 ¢/kWh	$ -	$ 0	$ 0	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 2	$ 2	$ 3	$ 1	$ 2	$ 3	$ 4		
TCJA @ -3.130 %	$ (0)	$ (0)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (2)	$ (2)	$ (1)	$ (1)	$ (2)	$ (3)		
Smart Meter Charge @ $-0.04	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)		
Default Service Support Charge @ 0.182 ¢/kWh	$ -	$ 0	$ 0	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 2	$ 2	$ 3	$ 1	$ 2	$ 3	$ 5			
Solar Photovoltaic Requirements Charge @ 0.000 ¢/kV	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Sub-Total	$ (0)	$ (0)	$ 0	$ 0	$ 1	$ 1	$ 1	$ 1	$ 0	$ 1	$ 2	$ 3	$ 3	$ 1	$ 2	$ 3	$ 6		
DSIC @ 5.000 %	$ 0	$ 1	$ 1	$ 1	$ 1	$ 1	$ 2	$ 2	$ 1	$ 2	$ 2	$ 3	$ 3	$ 1	$ 2	$ 3	$ 5		
PTC/HPS Charge																			
All kWh @ $ 0.11023 /kWh	$ -	$ 11	$ 22	$ 33	$ 44	$ 55	$ 66	$ 80	$ 33	$ 66	$ 99	$ 132	$ 165	$ 55	$ 110	$ 165	$ 276		
Sub Total	$ 10	$ 25	$ 40	$ 55	$ 70	$ 84	$ 99	$ 119	$ 55	$ 99	$ 144	$ 189	$ 234	$ 84	$ 159	$ 234	$ 384		
STAS @ -0.05 %	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)		
Total Bill	**$ 10**	**$ 25**	**$ 40**	**$ 55**	**$ 69**	**$ 84**	**$ 99**	**$ 119**	**$ 55**	**$ 99**	**$ 144**	**$ 189**	**$ 234**	**$ 84**	**$ 159**	**$ 234**	**$ 384**		
UNBUNDLED RATES - PROPOSED																			
Distribution																			
Distribution Charge @ $14.39	$ 14	$ 14	$ 14	$ 14	$ 14	$ 14	$ 14	$ 14	$ 14	$ 14	$ 14	$ 14	$ 14	$ 14	$ 14	$ 14	$ 14		
All kWh @ 5.335 ¢/kWh	$ -	$ 5	$ 11	$ 16	$ 21	$ 27	$ 32	$ 39	$ 16	$ 32	$ 48	$ 64	$ 80	$ 27	$ 53	$ 80	$ 133		
Sub-Total	$ 14	$ 20	$ 25	$ 30	$ 36	$ 41	$ 46	$ 53	$ 30	$ 46	$ 62	$ 78	$ 94	$ 41	$ 68	$ 94	$ 148		
Riders																			
Phase IV Energy Efficiency Charge @ 0.167 ¢/kWh	$ -	$ 0	$ 0	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 2	$ 2	$ 3	$ 1	$ 2	$ 3	$ 4		
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Default Service Support Charge @ 0.182 ¢/kWh	$ -	$ 0	$ 0	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 2	$ 2	$ 3	$ 1	$ 2	$ 3	$ 5			
Solar Photovoltaic Requirements Charge @ 0.000 ¢/kV	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Sub-Total	$ -	$ 0	$ 1	$ 1	$ 1	$ 2	$ 2	$ 3	$ 1	$ 2	$ 3	$ 4	$ 5	$ 2	$ 3	$ 5	$ 9		
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
PTC/HPS Charge																			
All kWh @ $ 0.11023 /kWh	$ -	$ 11	$ 22	$ 33	$ 44	$ 55	$ 66	$ 80	$ 33	$ 66	$ 99	$ 132	$ 165	$ 55	$ 110	$ 165	$ 276		
Sub Total	$ 14	$ 31	$ 48	$ 65	$ 81	$ 98	$ 115	$ 136	$ 65	$ 115	$ 165	$ 215	$ 265	$ 98	$ 181	$ 265	$ 432		
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Total Bill	**$ 14**	**$ 31**	**$ 48**	**$ 65**	**$ 81**	**$ 98**	**$ 115**	**$ 136**	**$ 65**	**$ 115**	**$ 165**	**$ 215**	**$ 265**	**$ 98**	**$ 181**	**$ 265**	**$ 432**		
% Increase	**49.4%**	**26.4%**	**20.8%**	**18.3%**	**16.9%**	**16.0%**	**15.3%**	**14.7%**	**18.3%**	**15.3%**	**14.2%**	**13.6%**	**13.2%**	**16.0%**	**13.9%**	**13.2%**	**12.6%**		

West Penn Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.	SCHEDULE GS-Medium (General Service Medium)	Current Billing Determinants	Current Rate	Current Revenue	Pro Forma Billing Determinants	Pro Forma Rate	Pro Forma Revenue	Revenue Change	Percent Change
		[a]	*[b]*	*[c]=[a]x[b]*	*[e]=[a]+[d]*	*[f]*	*[g]=[e]x[f]*	*[h]=[g]-[c]*	*[i]=[h]/[c]*
1	Distribution								
2	Customer Charge	448,265	$ 18.91	$ 8,476,682	448,265	$ 25.89	$ 11,605,487	$ 3,128,805	36.9%
3	Demand Charge								
4	All kW	11,942,335	$ 2.81	33,557,960	11,942,335	$ 3.85	45,944,449		
5	All rkVa	3,914,355	$ 0.18	704,584	3,914,355	$ 0.25	964,651	260,067	36.9%
6	Energy Charge (kWh)	3,335,030,667	$ 0.00400	13,340,123	3,335,030,667	$ 0.00548	18,264,060		
7	**Total Base Normalized Distribution Revenues**			**$ 56,079,349**			**$ 76,778,647**	**$ 20,699,298**	36.9%
8	Rider Charges								
9	Smart Meter Technologies Charge (Per Bill)	448,265	$ (0.04)	$ (17,931)	448,265	$ -	$ -	$ 17,931	
10	TCJA Voluntary Surcharge		-3.13%	(1,755,284)		0.00%	-	1,755,284	-100.0%
11	STAS		-0.05%	(218,196)		0.00%	-	218,196	-100.0%
12	Distribution System Improvement Charge		5.00%	$ 2,993,782		0.00%	$ -	(2,993,782)	-100.0%
13	**Total Distribution Including Rider Charges**			**$ 57,081,720**			**$ 76,778,647**	**$ 19,696,927**	34.5%
14	Rider Charges								
15	Default Service Support Charge	3,335,030,667	$ 0.00177	5,903,004	3,335,030,667	$ 0.00177	5,903,004	-	0.0%
16	Universal Service Charge			-			-	-	0.0%
17	Solar Photovoltaic Requirements Charge	3,335,030,667	$ -	-	3,335,030,667	$ -	-	-	0.0%
18	Phase IV Energy Efficiency and Conservation Charge	3,335,030,667	$ 0.00167	5,569,501	3,335,030,667	$ 0.00167	5,569,501	-	0.0%
19	PTC/HPS Charge	3,335,030,667	$ 0.11023	367,620,430	3,335,030,667	$ 0.11023	367,620,430	-	0.0%
20	**Total Energy and Revenue**	3,335,030,667		**$ 436,174,656**	3,335,030,667	-	**$ 455,871,583**	**$ 19,696,927**	4.5%
21	Avg rate per kWh			$ 0.13079			$ 0.13669		
22	Proposed Increase						$ 19,696,927		
23	Percent Increase						4.52%		

West Penn Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE GS-MEDIUM - THREE PHASE
With Demands 25-100 KW
At Average Levels of kWh Use

KW Demand																		
Total kW	25	25	25	25	25	50	50	50	50	75	75	75	75	100	100	100	100	
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730	
REACTIVE DEMAND																		
rkVA	8	8	8	8	8	16	16	16	16	25	25	25	25	33	33	33	33	
ENERGY USAGE																		
Monthly Energy Usage	0	2,500	7,500	12,500	18,250	5,000	15,000	25,000	36,500	7,500	22,500	37,500	54,750	10,000	30,000	50,000	73,000	
Total Energy Usage	0	2,500	7,500	12,500	18,250	5,000	15,000	25,000	36,500	7,500	22,500	37,500	54,750	10,000	30,000	50,000	73,000	
Total Proposed Bill	$ 124.09	$ 421.96	$ 1,017.69	$ 1,613.42	$ 2,298.51	$ 818.02	$ 2,009.48	$ 3,200.95	$ 4,571.13	$ 1,214.09	$ 3,001.28	$ 4,788.48	$ 6,843.75	$ 1,610.15	$ 3,993.08	$ 6,376.01	$ 9,116.38	
Total Current Bill	92.10	386.51	975.32	1,564.14	2,241.28	753.83	1,931.46	3,109.10	4,463.37	1,121.16	2,887.61	4,654.05	6,685.47	1,488.48	3,843.75	6,199.01	8,907.56	
Increase ($)	$ 31.99	$ 35.45	$ 42.36	$ 49.28	$ 57.23	$ 64.19	$ 78.02	$ 91.85	$ 107.76	$ 92.93	$ 113.68	$ 134.43	$ 158.29	$ 121.67	$ 149.33	$ 177.00	$ 208.82	
Increase (%)	34.73%	9.17%	4.34%	3.15%	2.55%	8.51%	4.04%	2.95%	2.41%	8.29%	3.94%	2.89%	2.37%	8.17%	3.89%	2.86%	2.34%	
Overall Increase (%)	4.52%	4.52%	4.52%	4.52%	4.52%	4.52%	4.52%	4.52%	4.52%	4.52%	4.52%	4.52%	4.52%	4.52%	4.52%	4.52%	4.52%	
UNBUNDLED RATES - CURRENT																		
Distribution																		
Distribution Charge @ $18.91	$ 19	$ 19	$ 19	$ 19	$ 19	$ 19	$ 19	$ 19	$ 19	$ 19	$ 19	$ 19	$ 19	$ 19	$ 19	$ 19	$ 19	
All kW @ $2.81/kW	$ 70	$ 70	$ 70	$ 70	$ 70	$ 141	$ 141	$ 141	$ 141	$ 211	$ 211	$ 211	$ 211	$ 281	$ 281	$ 281	$ 281	
All kWh @ 0.400 ¢/kWh	$ -	$ 10	$ 30	$ 50	$ 73	$ 20	$ 60	$ 100	$ 146	$ 30	$ 90	$ 150	$ 219	$ 40	$ 120	$ 200	$ 292	
All rkVA @ $0.18 /rkVA	$ 1	$ 1	$ 1	$ 1	$ 1	$ 3	$ 3	$ 3	$ 3	$ 4	$ 4	$ 4	$ 4	$ 6	$ 6	$ 6	$ 6	
Sub-Total	$ 91	$ 101	$ 121	$ 141	$ 164	$ 182	$ 222	$ 262	$ 308	$ 264	$ 324	$ 384	$ 453	$ 346	$ 426	$ 506	$ 598	
Riders																		
Phase IV Energy Efficiency Charge @ 0.167 ¢/kWh	$ -	$ 4	$ 13	$ 21	$ 30	$ 8	$ 25	$ 42	$ 61	$ 13	$ 38	$ 63	$ 91	$ 17	$ 50	$ 84	$ 122	
TCJA @ -3.130 %	$ (3)	$ (3)	$ (4)	$ (4)	$ (5)	$ (6)	$ (7)	$ (8)	$ (10)	$ (8)	$ (10)	$ (12)	$ (14)	$ (11)	$ (13)	$ (16)	$ (19)	
Smart Meter Charge @ $-0.04	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	
Default Service Support Charge @ 0.177 ¢/kWh	$ -	$ 4	$ 13	$ 22	$ 32	$ 9	$ 27	$ 44	$ 65	$ 13	$ 40	$ 66	$ 97	$ 18	$ 53	$ 89	$ 129	
Solar Photovoltaic Requirements Charge @ 0.000 ¢/k	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Sub-Total	$ (3)	$ 5	$ 22	$ 39	$ 58	$ 11	$ 45	$ 78	$ 116	$ 17	$ 67	$ 117	$ 174	$ 24	$ 90	$ 156	$ 232	
DSIC @ 5.000 %	$ 4	$ 5	$ 6	$ 8	$ 9	$ 9	$ 12	$ 15	$ 18	$ 13	$ 18	$ 22	$ 27	$ 18	$ 23	$ 29	$ 35	
PTC/HPS Charge																		
All kWh @ $ 0.11023 /kWh	$ -	$ 276	$ 827	$ 1,378	$ 2,012	$ 551	$ 1,653	$ 2,756	$ 4,023	$ 827	$ 2,480	$ 4,134	$ 6,035	$ 1,102	$ 3,307	$ 5,512	$ 8,047	
Sub Total	$ 92.15	$ 386.70	$ 975.81	$ 1,564.92	$ 2,242.40	$ 754.21	$ 1,932.43	$ 3,110.65	$ 4,465.60	$ 1,121.72	$ 2,889.05	$ 4,656.38	$ 6,688.81	$ 1,489.23	$ 3,845.67	$ 6,202.11	$ 8,912.02	
STAS @ -0.05 %	$ (0.05)	$ (0.19)	$ (0.49)	$ (0.78)	$ (1.12)	$ (0.38)	$ (0.97)	$ (1.56)	$ (2.23)	$ (0.56)	$ (1.44)	$ (2.33)	$ (3.34)	$ (0.74)	$ (1.92)	$ (3.10)	$ (4.46)	
Total Bill	**$ 92.10**	**$ 386.51**	**$ 975.32**	**$ 1,564.14**	**$ 2,241.28**	**$ 753.83**	**$ 1,931.46**	**$ 3,109.10**	**$ 4,463.37**	**$ 1,121.16**	**$ 2,887.61**	**$ 4,654.05**	**$ 6,685.47**	**$ 1,488.48**	**$ 3,843.75**	**$ 6,199.01**	**$ 8,907.56**	
UNBUNDLED RATES - PROPOSED																		
Distribution																		
Distribution Charge @ $25.89	$ 26	$ 26	$ 26	$ 26	$ 26	$ 26	$ 26	$ 26	$ 26	$ 26	$ 26	$ 26	$ 26	$ 26	$ 26	$ 26	$ 26	
All kW @ $3.85/kW	$ 96	$ 96	$ 96	$ 96	$ 96	$ 192	$ 192	$ 192	$ 192	$ 289	$ 289	$ 289	$ 289	$ 385	$ 385	$ 385	$ 385	
All kWh @ 0.548 ¢/kWh	$ -	$ 14	$ 41	$ 68	$ 100	$ 27	$ 82	$ 137	$ 200	$ 41	$ 123	$ 205	$ 300	$ 55	$ 164	$ 274	$ 400	
All rkVA @ $0.25 /rkVA	$ 2	$ 2	$ 2	$ 2	$ 2	$ 4	$ 4	$ 4	$ 4	$ 6	$ 6	$ 6	$ 6	$ 8	$ 8	$ 8	$ 8	
Sub-Total	$ 124	$ 138	$ 165	$ 193	$ 224	$ 250	$ 304	$ 359	$ 422	$ 362	$ 444	$ 526	$ 620	$ 473	$ 583	$ 693	$ 818	
Riders																		
Phase IV Energy Efficiency Charge @ 0.167 ¢/kWh	$ -	$ 4	$ 13	$ 21	$ 30	$ 8	$ 25	$ 42	$ 61	$ 13	$ 38	$ 63	$ 91	$ 17	$ 50	$ 84	$ 122	
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Default Service Support Charge @ 0.177 ¢/kWh	$ -	$ 4	$ 13	$ 22	$ 32	$ 9	$ 27	$ 44	$ 65	$ 13	$ 40	$ 66	$ 97	$ 18	$ 53	$ 89	$ 129	
Solar Photovoltaic Requirements Charge @ 0.000 ¢/k	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Sub-Total	$ -	$ 9	$ 26	$ 43	$ 63	$ 17	$ 52	$ 86	$ 126	$ 26	$ 77	$ 129	$ 188	$ 34	$ 103	$ 172	$ 251	
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
PTC/HPS Charge																		
All kWh @ $ 0.11023 /kWh	$ -	$ 276	$ 827	$ 1,378	$ 2,012	$ 551	$ 1,653	$ 2,756	$ 4,023	$ 827	$ 2,480	$ 4,134	$ 6,035	$ 1,102	$ 3,307	$ 5,512	$ 8,047	
Sub Total	$ 124.09	$ 421.96	$ 1,017.69	$ 1,613.42	$ 2,298.51	$ 818.02	$ 2,009.48	$ 3,200.95	$ 4,571.13	$ 1,214.09	$ 3,001.28	$ 4,788.48	$ 6,843.75	$ 1,610.15	$ 3,993.08	$ 6,376.01	$ 9,116.38	
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Total Bill	**$ 124.09**	**$ 421.96**	**$ 1,017.69**	**$ 1,613.42**	**$ 2,298.51**	**$ 818.02**	**$ 2,009.48**	**$ 3,200.95**	**$ 4,571.13**	**$ 1,214.09**	**$ 3,001.28**	**$ 4,788.48**	**$ 6,843.75**	**$ 1,610.15**	**$ 3,993.08**	**$ 6,376.01**	**$ 9,116.38**	
% Increase	**34.73%**	**9.17%**	**4.34%**	**3.15%**	**2.55%**	**8.51%**	**4.04%**	**2.95%**	**2.41%**	**8.29%**	**3.94%**	**2.89%**	**2.37%**	**8.17%**	**3.89%**	**2.86%**	**2.34%**	

West Penn Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE GS MEDIUM - SINGLE PHASE
With Demands 10 - 20 KW
At Average Levels of kWh Use

KW Demand																		
Total kW	0	10	10	10	10	10	10	10	10	20	20	20	20	20	20	20	20	20
Hrs Use	0	100	200	300	400	500	600	730	900	100	200	300	400	500	600	730	900	
REACTIVE DEMAND																		
rkVA	0	3	3	3	3	3	3	3	3	7	7	7	7	7	7	7	7	
ENERGY USAGE																		
Monthly Energy Usage	0	1,000	2,000	3,000	4,000	5,000	6,000	7,300	9,000	2,000	4,000	6,000	8,000	10,000	12,000	14,600	18,000	
Total Energy Usage	0	1,000	2,000	3,000	4,000	5,000	6,000	7,300	9,000	2,000	4,000	6,000	8,000	10,000	12,000	14,600	18,000	
Total Proposed Bill	$ 25.89	$ 184.32	$ 303.46	$ 422.61	$ 541.76	$ 660.90	$ 780.05	$ 934.94	$ 1,137.49	$ 342.74	$ 581.03	$ 819.33	$ 1,057.62	$ 1,295.91	$ 1,534.21	$ 1,843.99	$ 2,249.08	
Total Current Bill	19.18	166.11	283.88	401.64	519.40	637.17	754.93	908.02	1,108.22	313.04	548.57	784.10	1,019.62	1,255.15	1,490.67	1,796.86	2,197.25	
Increase ($)	$ 6.71	$ 18.20	$ 19.59	$ 20.97	$ 22.35	$ 23.74	$ 25.12	$ 26.92	$ 29.27	$ 29.70	$ 32.47	$ 35.23	$ 38.00	$ 40.77	$ 43.53	$ 47.13	$ 51.83	
Increase (%)	34.97%	10.96%	6.90%	5.22%	4.30%	3.73%	3.33%	2.96%	2.64%	9.49%	5.92%	4.49%	3.73%	3.25%	2.92%	2.62%	2.36%	
Overall Increase (%)	4.52%	4.52%	4.52%	4.52%	4.52%	4.52%	4.52%	4.52%	4.52%	4.52%	4.52%	4.52%	4.52%	4.52%	4.52%	4.52%	4.52%	
UNBUNDLED RATES - CURRENT																		
Distribution																		
Distribution Charge @ $18.91	$ 19	$ 19	$ 19	$ 19	$ 19	$ 19	$ 19	$ 19	$ 19	$ 19	$ 19	$ 19	$ 19	$ 19	$ 19	$ 19	$ 19	
All kW @ $2.81/kW	$ -	$ 28	$ 28	$ 28	$ 28	$ 28	$ 28	$ 28	$ 28	$ 56	$ 56	$ 56	$ 56	$ 56	$ 56	$ 56	$ 56	
All kWh @ 0.400 ¢/kWh	$ -	$ 4	$ 8	$ 12	$ 16	$ 20	$ 24	$ 29	$ 36	$ 8	$ 16	$ 24	$ 32	$ 40	$ 48	$ 58	$ 72	
All rkVA @ $0.18 /rkVA	$ -	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	
Sub-Total	$ 19	$ 52	$ 56	$ 60	$ 64	$ 68	$ 72	$ 77	$ 84	$ 84	$ 92	$ 100	$ 108	$ 116	$ 124	$ 135	$ 148	
Riders																		
Phase IV Energy Efficiency Charge @ 0.167 ¢/kWh	$ -	$ 2	$ 3	$ 5	$ 7	$ 8	$ 10	$ 12	$ 15	$ 3	$ 7	$ 10	$ 13	$ 17	$ 20	$ 24	$ 30	
TCJA @ -3.130 %	$ (1)	$ (2)	$ (2)	$ (2)	$ (2)	$ (2)	$ (2)	$ (2)	$ (3)	$ (3)	$ (3)	$ (3)	$ (3)	$ (4)	$ (4)	$ (4)	$ (5)	
Smart Meter Charge @ $-0.04	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	
Default Service Support Charge @ 0.177 ¢/kWh	$ -	$ 2	$ 4	$ 5	$ 7	$ 9	$ 11	$ 13	$ 16	$ 4	$ 7	$ 11	$ 14	$ 18	$ 21	$ 26	$ 32	
Solar Photovoltaic Requirements Charge @ 0.000 ¢/k	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Sub-Total	$ (1)	$ 2	$ 5	$ 8	$ 12	$ 15	$ 18	$ 23	$ 28	$ 4	$ 11	$ 17	$ 24	$ 31	$ 37	$ 46	$ 57	
DSIC @ 5.000 %	$ 1	$ 3	$ 3	$ 3	$ 3	$ 4	$ 4	$ 4	$ 5	$ 4	$ 5	$ 5	$ 6	$ 6	$ 7	$ 8	$ 9	
PTC/HPS Charge																		
All kWh @ $ 0.11023 /kWh	$ -	$ 110	$ 220	$ 331	$ 441	$ 551	$ 661	$ 805	$ 992	$ 220	$ 441	$ 661	$ 882	$ 1,102	$ 1,323	$ 1,609	$ 1,984	
Sub Total	$ 19	$ 166	$ 284	$ 402	$ 520	$ 637	$ 755	$ 908	$ 1,109	$ 313	$ 549	$ 784	$ 1,020	$ 1,256	$ 1,491	$ 1,798	$ 2,198	
STAS @ -0.05 %	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (1)	$ (0)	$ (0)	$ (0)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	
Total Bill	**$ 19**	**$ 166**	**$ 284**	**$ 402**	**$ 519**	**$ 637**	**$ 755**	**$ 908**	**$ 1,108**	**$ 313**	**$ 549**	**$ 784**	**$ 1,020**	**$ 1,255**	**$ 1,491**	**$ 1,797**	**$ 2,197**	
UNBUNDLED RATES - PROPOSED																		
Distribution																		
Distribution Charge @ $25.89	$ 26	$ 26	$ 26	$ 26	$ 26	$ 26	$ 26	$ 26	$ 26	$ 26	$ 26	$ 26	$ 26	$ 26	$ 26	$ 26	$ 26	
All kW @ $3.85/kW	$ -	$ 38	$ 38	$ 38	$ 38	$ 38	$ 38	$ 38	$ 38	$ 77	$ 77	$ 77	$ 77	$ 77	$ 77	$ 77	$ 77	
All kWh @ 0.548 ¢/kWh	$ -	$ 5	$ 11	$ 16	$ 22	$ 27	$ 33	$ 40	$ 49	$ 11	$ 22	$ 33	$ 44	$ 55	$ 66	$ 80	$ 99	
All rkVA @ $0.25 /rkVA	$ -	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	
Sub-Total	$ 26	$ 71	$ 76	$ 82	$ 87	$ 93	$ 98	$ 105	$ 114	$ 115	$ 126	$ 137	$ 148	$ 159	$ 170	$ 184	$ 203	
Riders																		
Phase IV Energy Efficiency Charge @ 0.167 ¢/kWh	$ -	$ 2	$ 3	$ 5	$ 7	$ 8	$ 10	$ 12	$ 15	$ 3	$ 7	$ 10	$ 13	$ 17	$ 20	$ 24	$ 30	
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Default Service Support Charge @ 0.177 ¢/kWh	$ -	$ 2	$ 4	$ 5	$ 7	$ 9	$ 11	$ 13	$ 16	$ 4	$ 7	$ 11	$ 14	$ 18	$ 21	$ 26	$ 32	
Solar Photovoltaic Requirements Charge @ 0.000 ¢/k	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Sub-Total	$ -	$ 3	$ 7	$ 10	$ 14	$ 17	$ 21	$ 25	$ 31	$ 7	$ 14	$ 21	$ 28	$ 34	$ 41	$ 50	$ 62	
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
PTC/HPS Charge																		
All kWh @ $ 0.11023 /kWh	$ -	$ 110	$ 220	$ 331	$ 441	$ 551	$ 661	$ 805	$ 992	$ 220	$ 441	$ 661	$ 882	$ 1,102	$ 1,323	$ 1,609	$ 1,984	
Sub Total	$ 26	$ 184	$ 303	$ 423	$ 542	$ 661	$ 780	$ 935	$ 1,137	$ 343	$ 581	$ 819	$ 1,058	$ 1,296	$ 1,534	$ 1,844	$ 2,249	
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Total Bill	**$ 26**	**$ 184**	**$ 303**	**$ 423**	**$ 542**	**$ 661**	**$ 780**	**$ 935**	**$ 1,137**	**$ 343**	**$ 581**	**$ 819**	**$ 1,058**	**$ 1,296**	**$ 1,534**	**$ 1,844**	**$ 2,249**	
% Increase	**34.97%**	**10.96%**	**6.90%**	**5.22%**	**4.30%**	**3.73%**	**3.33%**	**2.96%**	**2.64%**	**9.49%**	**5.92%**	**4.49%**	**3.73%**	**3.25%**	**2.92%**	**2.62%**	**2.36%**	

West Penn Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.		Current			Pro Forma			Revenue Change	Percent Change
		Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue		
	SCHEDULE GS-Large (General Service Large)	*[a]*	*[b]*	*[c]=[a]x[b]*	*[e]=[a]+[d]*	*[f]*	*[g]=[e]x[f]*	*[h]=[g]-[c]*	*[i]=[h]/[c]*
1	Distribution								
2	Customer Charge	10,831	$ 145.82	$ 1,579,417	10,831	$ 196.15	$ 2,124,525	$ 545,108	34.5%
3	Demand Charge (kW)								
4	All kW	5,471,093	$ 3.99	21,829,663	5,471,093	$ 5.37	29,363,776	7,534,113	34.5%
5	All rkVa	2,710,286	$ 0.18	487,851	2,710,286	$ 0.24	656,225	168,374	34.5%
6	Voltage Discount	1,905,603	$ (1.23)	(2,343,892)	1,905,603	$ (1.65)	(3,152,844)	(808,952)	34.5%
7	Energy Charge (kWh)								
8	All kWh	2,072,266,580	$ -	-	2,072,266,580	$ -	-	-	0.0%
9	**Total Base Normalized Distribution Revenues**			**$ 21,553,039**			**$ 28,991,682**	**$ 7,438,643**	34.5%
10	Rider Charges								
11	Smart Meter Technologies Charge (Per Bill)	10,831	$ 7.89	$ 85,459	10,831	$ -	$ -	$ (85,459)	
12	TCJA Voluntary Surcharge		-3.13%	(674,610)		0.00%	-	674,610	-100.0%
13	STAS		-0.05%	(80,189)		0.00%	-	80,189	-100.0%
14	Distribution System Improvement Charge		5.00%	$ 1,091,515		0.00%	$ -	(1,091,515)	-100.0%
15	**Total Distribution Including Rider Charges**			**$ 21,975,215**			**$ 28,991,682**	**$ 7,016,467**	31.9%
16	Rider Charges								
17	Default Service Support Charge	3,938,267	$ 1.23700	4,871,636	3,938,267	$ 1.23700	4,871,636	-	0.0%
18	Universal Service Charge			-			-	-	0.0%
19	Solar Photovoltaic Requirements Charge	2,072,266,580	$ -	-	2,072,266,580	$ -	-	-	0.0%
20	Phase IV Energy Efficiency and Conservation Charge	3,938,267	$ 0.22000	866,419	3,938,267	$ 0.22000	866,419	-	0.0%
21	PTC/HPS Charge	2,072,266,580	$ 0.06398	132,583,616	2,072,266,580	$ 0.06398	132,583,616	-	0.0%
22	**Total Energy and Revenue**	2,072,266,580		**$ 160,296,885**	2,072,266,580		**$ 167,313,353**	**$ 7,016,467**	4.4%
23	Avg rate per kWh			$ 0.07735			$ 0.08074		
24	Proposed Increase						$ 7,016,467		
25	Percent Increase						4.38%		

West Penn Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE GS - LARGE
With Demands of 500 - 1,000 KW
At Average Levels of kWh Use

KW Demand																		
Total kW	500	500	500	500	500	500	750	750	750	750	750	750	1,000	1,000	1,000	1,000	1,000	
Hrs Use	0	200	300	400	500	730	200	300	400	500	730	900	200	300	400	500	730	
REACTIVE DEMAND																		
rkVA	248	248	248	248	248	248	372	372	372	372	372	372	495	495	495	495	495	
ENERGY USAGE																		
Monthly Energy Usage	0	100,000	150,000	200,000	250,000	365,000	150,000	225,000	300,000	375,000	547,500	675,000	200,000	300,000	400,000	500,000	730,000	
Total Energy Usage	0	100,000	150,000	200,000	250,000	365,000	150,000	225,000	300,000	375,000	547,500	675,000	200,000	300,000	400,000	500,000	730,000	
Total Proposed Bill	$ 3,668.16	$ 10,066.16	$ 13,265.16	$ 16,464.16	$ 19,663.16	$ 27,020.86	$ 15,001.16	$ 19,799.66	$ 24,598.16	$ 29,396.66	$ 40,433.21	$ 48,590.66	$ 19,936.17	$ 26,334.17	$ 32,732.17	$ 39,130.17	$ 53,845.57	
Total Current Bill	2,963.65	9,358.45	12,555.85	15,753.26	18,950.66	26,304.68	13,959.42	18,755.52	23,551.62	28,347.72	39,378.75	47,532.12	18,560.38	24,955.18	31,349.99	37,744.79	52,452.83	
Increase ($)	$ 704.50	$ 707.70	$ 709.30	$ 710.90	$ 712.50	$ 716.18	$ 1,041.74	$ 1,044.14	$ 1,046.54	$ 1,048.94	$ 1,054.46	$ 1,058.54	$ 1,375.78	$ 1,378.98	$ 1,382.18	$ 1,385.38	$ 1,392.74	
Increase (%)	23.77%	7.56%	5.65%	4.51%	3.76%	2.72%	7.46%	5.57%	4.44%	3.70%	2.68%	2.23%	7.41%	5.53%	4.41%	3.67%	2.66%	
Overall Increase (%)	4.38%	4.38%	4.38%	4.38%	4.38%	4.38%	4.38%	4.38%	4.38%	4.38%	4.38%	4.38%	4.38%	4.38%	4.38%	4.38%	4.38%	
UNBUNDLED RATES - CURRENT																		
Distribution																		
Distribution Charge @ $145.82	$ 146	$ 146	$ 146	$ 146	$ 146	$ 146	$ 146	$ 146	$ 146	$ 146	$ 146	$ 146	$ 146	$ 146	$ 146	$ 146	$ 146	
All kW @ $3.99/kW	$ 1,995	$ 1,995	$ 1,995	$ 1,995	$ 1,995	$ 1,995	$ 2,993	$ 2,993	$ 2,993	$ 2,993	$ 2,993	$ 2,993	$ 3,990	$ 3,990	$ 3,990	$ 3,990	$ 3,990	
All rkVA @$ 0.18 /rkVA	$ 45	$ 45	$ 45	$ 45	$ 45	$ 45	$ 67	$ 67	$ 67	$ 67	$ 67	$ 67	$ 89	$ 89	$ 89	$ 89	$ 89	
Sub-Total	$ 2,185	$ 2,185	$ 2,185	$ 2,185	$ 2,185	$ 2,185	$ 3,205	$ 3,205	$ 3,205	$ 3,205	$ 3,205	$ 3,205	$ 4,225	$ 4,225	$ 4,225	$ 4,225	$ 4,225	
Riders																		
Phase IV Energy Efficiency Charge @ $ 0.22 /kW PLC	$ 110	$ 110	$ 110	$ 110	$ 110	$ 110	$ 165	$ 165	$ 165	$ 165	$ 165	$ 165	$ 220	$ 220	$ 220	$ 220	$ 220	
TCJA @ -3.130 %	$ (68)	$ (68)	$ (68)	$ (68)	$ (68)	$ (68)	$ (100)	$ (100)	$ (100)	$ (100)	$ (100)	$ (100)	$ (132)	$ (132)	$ (132)	$ (132)	$ (132)	
Smart Meter Charge @ $7.89	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	
Default Service Support Charge @$ 1.237 /kW NSPL	$ 619	$ 619	$ 619	$ 619	$ 619	$ 619	$ 928	$ 928	$ 928	$ 928	$ 928	$ 928	$ 1,237	$ 1,237	$ 1,237	$ 1,237	$ 1,237	
Solar Photovoltaic Requirements Charge @ 0.000 ¢/kv	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Sub-Total	$ 668	$ 668	$ 668	$ 668	$ 668	$ 668	$ 1,000	$ 1,000	$ 1,000	$ 1,000	$ 1,000	$ 1,000	$ 1,333	$ 1,333	$ 1,333	$ 1,333	$ 1,333	
DSIC @ 5.000 %	$ 112	$ 112	$ 112	$ 112	$ 112	$ 112	$ 164	$ 164	$ 164	$ 164	$ 164	$ 164	$ 216	$ 216	$ 216	$ 216	$ 216	
PTC/HPS Charge																		
All kWh @ $ 0.06398 /kWh	$ -	$ 6,398	$ 9,597	$ 12,796	$ 15,995	$ 23,353	$ 9,597	$ 14,396	$ 19,194	$ 23,993	$ 35,029	$ 43,187	$ 12,796	$ 19,194	$ 25,592	$ 31,990	$ 46,705	
Sub Total	$ 2,965.14	$ 9,363.14	$ 12,562.14	$ 15,761.14	$ 18,960.14	$ 26,317.84	$ 13,966.40	$ 18,764.90	$ 23,563.40	$ 28,361.90	$ 39,398.45	$ 47,555.90	$ 18,569.67	$ 24,967.67	$ 31,365.67	$ 37,763.67	$ 52,479.07	
STAS @ -0.05 %	$ (1.48)	$ (4.68)	$ (6.28)	$ (7.88)	$ (9.48)	$ (13.16)	$ (6.98)	$ (9.38)	$ (11.78)	$ (14.18)	$ (19.70)	$ (23.78)	$ (9.28)	$ (12.48)	$ (15.68)	$ (18.88)	$ (26.24)	
Total Bill	**$ 2,963.65**	**$ 9,358.45**	**$ 12,555.85**	**$ 15,753.26**	**$ 18,950.66**	**$ 26,304.68**	**$ 13,959.42**	**$ 18,755.52**	**$ 23,551.62**	**$ 28,347.72**	**$ 39,378.75**	**$ 47,532.12**	**$ 18,560.38**	**$ 24,955.18**	**$ 31,349.99**	**$ 37,744.79**	**$ 52,452.83**	
UNBUNDLED RATES - PROPOSED																		
Distribution																		
Distribution Charge @ $196.15	$ 196	$ 196	$ 196	$ 196	$ 196	$ 196	$ 196	$ 196	$ 196	$ 196	$ 196	$ 196	$ 196	$ 196	$ 196	$ 196	$ 196	
All kW @ $5.37/kW	$ 2,684	$ 2,684	$ 2,684	$ 2,684	$ 2,684	$ 2,684	$ 4,025	$ 4,025	$ 4,025	$ 4,025	$ 4,025	$ 4,025	$ 5,367	$ 5,367	$ 5,367	$ 5,367	$ 5,367	
All rkVA @$ 0.24 /rkVA	$ 60	$ 60	$ 60	$ 60	$ 60	$ 60	$ 90	$ 90	$ 90	$ 90	$ 90	$ 90	$ 120	$ 120	$ 120	$ 120	$ 120	
Sub-Total	$ 2,940	$ 2,940	$ 2,940	$ 2,940	$ 2,940	$ 2,940	$ 4,311	$ 4,311	$ 4,311	$ 4,311	$ 4,311	$ 4,311	$ 5,683	$ 5,683	$ 5,683	$ 5,683	$ 5,683	
Riders																		
Phase IV Energy Efficiency Charge @ $ 0.22 /kW PLC	$ 110	$ 110	$ 110	$ 110	$ 110	$ 110	$ 165	$ 165	$ 165	$ 165	$ 165	$ 165	$ 220	$ 220	$ 220	$ 220	$ 220	
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Default Service Support Charge @$ 1.237 /kW NSPL	$ 619	$ 619	$ 619	$ 619	$ 619	$ 619	$ 928	$ 928	$ 928	$ 928	$ 928	$ 928	$ 1,237	$ 1,237	$ 1,237	$ 1,237	$ 1,237	
Solar Photovoltaic Requirements Charge @ 0.000 ¢/kv	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Sub-Total	$ 729	$ 729	$ 729	$ 729	$ 729	$ 729	$ 1,093	$ 1,093	$ 1,093	$ 1,093	$ 1,093	$ 1,093	$ 1,457	$ 1,457	$ 1,457	$ 1,457	$ 1,457	
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
PTC/HPS Charge																		
All kWh @ $ 0.06398 /kWh	$ -	$ 6,398	$ 9,597	$ 12,796	$ 15,995	$ 23,353	$ 9,597	$ 14,396	$ 19,194	$ 23,993	$ 35,029	$ 43,187	$ 12,796	$ 19,194	$ 25,592	$ 31,990	$ 46,705	
Sub Total	$ 3,668.16	$ 10,066.16	$ 13,265.16	$ 16,464.16	$ 19,663.16	$ 27,020.86	$ 15,001.16	$ 19,799.66	$ 24,598.16	$ 29,396.66	$ 40,433.21	$ 48,590.66	$ 19,936.17	$ 26,334.17	$ 32,732.17	$ 39,130.17	$ 53,845.57	
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Total Bill	**$ 3,668.16**	**$ 10,066.16**	**$ 13,265.16**	**$ 16,464.16**	**$ 19,663.16**	**$ 27,020.86**	**$ 15,001.16**	**$ 19,799.66**	**$ 24,598.16**	**$ 29,396.66**	**$ 40,433.21**	**$ 48,590.66**	**$ 19,936.17**	**$ 26,334.17**	**$ 32,732.17**	**$ 39,130.17**	**$ 53,845.57**	
% Increase	**23.77%**	**7.56%**	**5.65%**	**4.51%**	**3.76%**	**2.72%**	**7.46%**	**5.57%**	**4.44%**	**3.70%**	**2.68%**	**2.23%**	**7.41%**	**5.53%**	**4.41%**	**3.67%**	**2.66%**	

West Penn Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE GS - LARGE
With Demands of 1,500 - 3,000 KW
At Average Levels of kWh Use

KW Demand																			
Total kW	1,500	1,500	1,500	1,500	1,500	2,000	2,000	2,000	2,000	2,500	2,500	2,500	2,500	3,000	3,000	3,000	3,000
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730
REACTIVE DEMAND																			
rkVA	743	743	743	743	743	991	991	991	991	1,238	1,238	1,238	1,238	1,486	1,486	1,486	1,486
ENERGY USAGE																			
Monthly Energy Usage	0	150,000	450,000	750,000	1,095,000	200,000	600,000	1,000,000	1,460,000	250,000	750,000	1,250,000	1,825,000	300,000	900,000	1,500,000	2,190,000
Total Energy Usage	0	150,000	450,000	750,000	1,095,000	200,000	600,000	1,000,000	1,460,000	250,000	750,000	1,250,000	1,825,000	300,000	900,000	1,500,000	2,190,000
Total Proposed Bill	$ 10,612.18	$ 20,209.18	$ 39,403.18	$ 58,597.18	$ 80,670.28	$ 26,880.19	$ 52,472.19	$ 78,064.19	$ 107,494.99	$ 33,551.20	$ 65,541.20	$ 97,531.20	$ 134,319.70	$ 40,222.21	$ 78,610.21	$ 116,998.21	$ 161,144.41
Total Current Bill	8,577.91	18,170.11	37,354.51	56,538.92	78,600.98	24,174.64	49,753.84	75,333.05	104,749.13	30,179.17	62,153.17	94,127.18	130,897.29	36,183.70	74,552.50	112,921.31	157,045.44
Increase ($)	$ 2,034.27	$ 2,039.07	$ 2,048.66	$ 2,058.26	$ 2,069.30	$ 2,705.55	$ 2,718.34	$ 2,731.14	$ 2,745.85	$ 3,372.03	$ 3,388.02	$ 3,404.02	$ 3,422.41	$ 4,038.51	$ 4,057.70	$ 4,076.90	$ 4,098.97
Increase (%)	23.72%	11.22%	5.48%	3.64%	2.63%	11.19%	5.46%	3.63%	2.62%	11.17%	5.45%	3.62%	2.61%	11.16%	5.44%	3.61%	2.61%
Overall Increase (%)	4.38%	4.38%	4.38%	4.38%	4.38%	4.38%	4.38%	4.38%	4.38%	4.38%	4.38%	4.38%	4.38%	4.38%	4.38%	4.38%	4.38%
UNBUNDLED RATES - CURRENT																			
Distribution																			
Distribution Charge @ $145.82	$ 146	$ 146	$ 146	$ 146	$ 146	$ 146	$ 146	$ 146	$ 146	$ 146	$ 146	$ 146	$ 146	$ 146	$ 146	$ 146	$ 146
All kW @ $3.99/kW	$ 5,985	$ 5,985	$ 5,985	$ 5,985	$ 5,985	$ 7,980	$ 7,980	$ 7,980	$ 7,980	$ 9,975	$ 9,975	$ 9,975	$ 9,975	$ 11,970	$ 11,970	$ 11,970	$ 11,970
All rkVA @$ 0.18 /rkVA	$ 134	$ 134	$ 134	$ 134	$ 134	$ 178	$ 178	$ 178	$ 178	$ 223	$ 223	$ 223	$ 223	$ 268	$ 268	$ 268	$ 268
Sub-Total	$ 6,265	$ 6,265	$ 6,265	$ 6,265	$ 6,265	$ 8,304	$ 8,304	$ 8,304	$ 8,304	$ 10,344	$ 10,344	$ 10,344	$ 10,344	$ 12,383	$ 12,383	$ 12,383	$ 12,383
Riders																			
Phase IV Energy Efficiency Charge @ $ 0.22 /kW PLC	$ 330	$ 330	$ 330	$ 330	$ 330	$ 440	$ 440	$ 440	$ 440	$ 550	$ 550	$ 550	$ 550	$ 660	$ 660	$ 660	$ 660
TCJA @ -3.130 %	$ (196)	$ (196)	$ (196)	$ (196)	$ (196)	$ (260)	$ (260)	$ (260)	$ (260)	$ (324)	$ (324)	$ (324)	$ (324)	$ (388)	$ (388)	$ (388)	$ (388)
Smart Meter Charge @ $7.89	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8
Default Service Support Charge @$ 1.237 /kW NSPL	$ 1,856	$ 1,856	$ 1,856	$ 1,856	$ 1,856	$ 2,474	$ 2,474	$ 2,474	$ 2,474	$ 3,093	$ 3,093	$ 3,093	$ 3,093	$ 3,711	$ 3,711	$ 3,711	$ 3,711
Solar Photovoltaic Requirements Charge @ 0.000 ¢/kv	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sub-Total	$ 1,997	$ 1,997	$ 1,997	$ 1,997	$ 1,997	$ 2,662	$ 2,662	$ 2,662	$ 2,662	$ 3,327	$ 3,327	$ 3,327	$ 3,327	$ 3,991	$ 3,991	$ 3,991	$ 3,991
DSIC @ 5.000 %	$ 320	$ 320	$ 320	$ 320	$ 320	$ 425	$ 425	$ 425	$ 425	$ 529	$ 529	$ 529	$ 529	$ 633	$ 633	$ 633	$ 633
PTC/HPS Charge																			
All kWh @ $ 0.06398 /kWh	$ -	$ 9,597	$ 28,791	$ 47,985	$ 70,058	$ 12,796	$ 38,388	$ 63,980	$ 93,411	$ 15,995	$ 47,985	$ 79,975	$ 116,764	$ 19,194	$ 57,582	$ 95,970	$ 140,116
Sub Total	$ 8,582.20	$ 18,179.20	$ 37,373.20	$ 56,567.20	$ 78,640.30	$ 24,186.73	$ 49,778.73	$ 75,370.73	$ 104,801.53	$ 30,194.27	$ 62,184.27	$ 94,174.27	$ 130,962.77	$ 36,201.80	$ 74,589.80	$ 112,977.80	$ 157,124.00
STAS @ -0.05 %	$ (4.29)	$ (9.09)	$ (18.69)	$ (28.28)	$ (39.32)	$ (12.09)	$ (24.89)	$ (37.69)	$ (52.40)	$ (15.10)	$ (31.09)	$ (47.09)	$ (65.48)	$ (18.10)	$ (37.29)	$ (56.49)	$ (78.56)
Total Bill	**$ 8,577.91**	**$ 18,170.11**	**$ 37,354.51**	**$ 56,538.92**	**$ 78,600.98**	**$ 24,174.64**	**$ 49,753.84**	**$ 75,333.05**	**$ 104,749.13**	**$ 30,179.17**	**$ 62,153.17**	**$ 94,127.18**	**$ 130,897.29**	**$ 36,183.70**	**$ 74,552.50**	**$ 112,921.31**	**$ 157,045.44**
UNBUNDLED RATES - PROPOSED																			
Distribution																			
Distribution Charge @ $196.15	$ 196	$ 196	$ 196	$ 196	$ 196	$ 196	$ 196	$ 196	$ 196	$ 196	$ 196	$ 196	$ 196	$ 196	$ 196	$ 196	$ 196
All kW @ $5.37/kW	$ 8,051	$ 8,051	$ 8,051	$ 8,051	$ 8,051	$ 10,734	$ 10,734	$ 10,734	$ 10,734	$ 13,418	$ 13,418	$ 13,418	$ 13,418	$ 16,101	$ 16,101	$ 16,101	$ 16,101
All rkVA @$ 0.24 /rkVA	$ 180	$ 180	$ 180	$ 180	$ 180	$ 240	$ 240	$ 240	$ 240	$ 300	$ 300	$ 300	$ 300	$ 360	$ 360	$ 360	$ 360
Sub-Total	$ 8,427	$ 8,427	$ 8,427	$ 8,427	$ 8,427	$ 11,170	$ 11,170	$ 11,170	$ 11,170	$ 13,914	$ 13,914	$ 13,914	$ 13,914	$ 16,657	$ 16,657	$ 16,657	$ 16,657
Riders																			
Phase IV Energy Efficiency Charge @ $ 0.22 /kW PLC	$ 330	$ 330	$ 330	$ 330	$ 330	$ 440	$ 440	$ 440	$ 440	$ 550	$ 550	$ 550	$ 550	$ 660	$ 660	$ 660	$ 660
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Default Service Support Charge @$ 1.237 /kW NSPL	$ 1,856	$ 1,856	$ 1,856	$ 1,856	$ 1,856	$ 2,474	$ 2,474	$ 2,474	$ 2,474	$ 3,093	$ 3,093	$ 3,093	$ 3,093	$ 3,711	$ 3,711	$ 3,711	$ 3,711
Solar Photovoltaic Requirements Charge @ 0.000 ¢/kv	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sub-Total	$ 2,186	$ 2,186	$ 2,186	$ 2,186	$ 2,186	$ 2,914	$ 2,914	$ 2,914	$ 2,914	$ 3,643	$ 3,643	$ 3,643	$ 3,643	$ 4,371	$ 4,371	$ 4,371	$ 4,371
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
PTC/HPS Charge																			
All kWh @ $ 0.06398 /kWh	$ -	$ 9,597	$ 28,791	$ 47,985	$ 70,058	$ 12,796	$ 38,388	$ 63,980	$ 93,411	$ 15,995	$ 47,985	$ 79,975	$ 116,764	$ 19,194	$ 57,582	$ 95,970	$ 140,116
Sub Total	$ 10,612.18	$ 20,209.18	$ 39,403.18	$ 58,597.18	$ 80,670.28	$ 26,880.19	$ 52,472.19	$ 78,064.19	$ 107,494.99	$ 33,551.20	$ 65,541.20	$ 97,531.20	$ 134,319.70	$ 40,222.21	$ 78,610.21	$ 116,998.21	$ 161,144.41
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Bill	**$ 10,612.18**	**$ 20,209.18**	**$ 39,403.18**	**$ 58,597.18**	**$ 80,670.28**	**$ 26,880.19**	**$ 52,472.19**	**$ 78,064.19**	**$ 107,494.99**	**$ 33,551.20**	**$ 65,541.20**	**$ 97,531.20**	**$ 134,319.70**	**$ 40,222.21**	**$ 78,610.21**	**$ 116,998.21**	**$ 161,144.41**
% Increase	**23.72%**	**11.22%**	**5.48%**	**3.64%**	**2.63%**	**11.19%**	**5.46%**	**3.63%**	**2.62%**	**11.17%**	**5.45%**	**3.62%**	**2.61%**	**11.16%**	**5.44%**	**3.61%**	**2.61%**

West Penn Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE GS - LARGE
With Demands of 1,500 - 3,000 KW w/ Voltage Discount
At Average Levels of kWh Use

KW Demand																		
Total kW	1,500	1,500	1,500	1,500	1,500	2,000	2,000	2,000	2,000	2,500	2,500	2,500	2,500	3,000	3,000	3,000	3,000	
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730	
REACTIVE DEMAND																		
rkVA	743	743	743	743	743	991	991	991	991	1,238	1,238	1,238	1,238	1,486	1,486	1,486	1,486	
ENERGY USAGE																		
Monthly Energy Usage	0	150,000	450,000	750,000	1,095,000	200,000	600,000	1,000,000	1,460,000	250,000	750,000	1,250,000	1,825,000	300,000	900,000	1,500,000	2,190,000	
Total Energy Usage	0	150,000	450,000	750,000	1,095,000	200,000	600,000	1,000,000	1,460,000	250,000	750,000	1,250,000	1,825,000	300,000	900,000	1,500,000	2,190,000	
Total Proposed Bill	$ 8,130.41	$ 17,727.41	$ 36,921.41	$ 56,115.41	$ 78,188.51	$ 23,571.16	$ 49,163.16	$ 74,755.16	$ 104,185.96	$ 29,414.92	$ 61,404.92	$ 93,394.92	$ 130,183.42	$ 35,258.67	$ 73,646.67	$ 112,034.67	$ 156,180.87	
Total Current Bill	6,702.23	16,294.44	35,478.84	54,663.24	76,725.31	21,673.74	47,252.94	72,832.15	102,248.23	27,053.04	59,027.05	91,001.05	127,771.16	32,432.35	70,801.15	109,169.96	153,294.09	
Increase ($)	$ 1,428.17	$ 1,432.97	$ 1,442.57	$ 1,452.17	$ 1,463.20	$ 1,897.42	$ 1,910.22	$ 1,923.02	$ 1,937.73	$ 2,361.87	$ 2,377.87	$ 2,393.86	$ 2,412.26	$ 2,826.32	$ 2,845.52	$ 2,864.71	$ 2,886.79	
Increase (%)	21.31%	8.79%	4.07%	2.66%	1.91%	8.75%	4.04%	2.64%	1.90%	8.73%	4.03%	2.63%	1.89%	8.71%	4.02%	2.62%	1.88%	
Overall Increase (%)	4.38%	4.38%	4.38%	4.38%	4.38%	4.38%	4.38%	4.38%	4.38%	4.38%	4.38%	4.38%	4.38%	4.38%	4.38%	4.38%	4.38%	
UNBUNDLED RATES - CURRENT																		
Distribution																		
Distribution Charge @ $145.82	$ 146	$ 146	$ 146	$ 146	$ 146	$ 146	$ 146	$ 146	$ 146	$ 146	$ 146	$ 146	$ 146	$ 146	$ 146	$ 146	$ 146	
All kW @ $2.76/kW	$ 4,140	$ 4,140	$ 4,140	$ 4,140	$ 4,140	$ 5,520	$ 5,520	$ 5,520	$ 5,520	$ 6,900	$ 6,900	$ 6,900	$ 6,900	$ 8,280	$ 8,280	$ 8,280	$ 8,280	
All rkVA @$ 0.18 /rkVA	$ 134	$ 134	$ 134	$ 134	$ 134	$ 178	$ 178	$ 178	$ 178	$ 223	$ 223	$ 223	$ 223	$ 268	$ 268	$ 268	$ 268	
Sub-Total	$ 4,420	$ 4,420	$ 4,420	$ 4,420	$ 4,420	$ 5,844	$ 5,844	$ 5,844	$ 5,844	$ 7,269	$ 7,269	$ 7,269	$ 7,269	$ 8,693	$ 8,693	$ 8,693	$ 8,693	
Riders																		
Phase IV Energy Efficiency Charge @ $ 0.22 /kW PLC	$ 330	$ 330	$ 330	$ 330	$ 330	$ 440	$ 440	$ 440	$ 440	$ 550	$ 550	$ 550	$ 550	$ 660	$ 660	$ 660	$ 660	
TCJA @ -3.130 %	$ (138)	$ (138)	$ (138)	$ (138)	$ (138)	$ (183)	$ (183)	$ (183)	$ (183)	$ (228)	$ (228)	$ (228)	$ (228)	$ (272)	$ (272)	$ (272)	$ (272)	
Smart Meter Charge @ $7.89	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	
Default Service Support Charge @$ 1.237 /kW NSPL	$ 1,856	$ 1,856	$ 1,856	$ 1,856	$ 1,856	$ 2,474	$ 2,474	$ 2,474	$ 2,474	$ 3,093	$ 3,093	$ 3,093	$ 3,093	$ 3,711	$ 3,711	$ 3,711	$ 3,711	
Solar Photovoltaic Requirements Charge @ 0.000 ¢/kv	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Sub-Total	$ 2,055	$ 2,055	$ 2,055	$ 2,055	$ 2,055	$ 2,739	$ 2,739	$ 2,739	$ 2,739	$ 3,423	$ 3,423	$ 3,423	$ 3,423	$ 4,107	$ 4,107	$ 4,107	$ 4,107	
DSIC @ 5.000 %	$ 231	$ 231	$ 231	$ 231	$ 231	$ 305	$ 305	$ 305	$ 305	$ 380	$ 380	$ 380	$ 380	$ 454	$ 454	$ 454	$ 454	
PTC/HPS Charge																		
All kWh @ $ 0.06398 /kWh	$ -	$ 9,597	$ 28,791	$ 47,985	$ 70,058	$ 12,796	$ 38,388	$ 63,980	$ 93,411	$ 15,995	$ 47,985	$ 79,975	$ 116,764	$ 19,194	$ 57,582	$ 95,970	$ 140,116	
Sub Total	$ 6,705.59	$ 16,302.59	$ 35,496.59	$ 54,690.59	$ 76,763.69	$ 21,684.58	$ 47,276.58	$ 72,868.58	$ 102,299.38	$ 27,066.58	$ 59,056.58	$ 91,046.58	$ 127,835.08	$ 32,448.57	$ 70,836.57	$ 109,224.57	$ 153,370.77	
STAS @ -0.05 %	$ (3.35)	$ (8.15)	$ (17.75)	$ (27.35)	$ (38.38)	$ (10.84)	$ (23.64)	$ (36.43)	$ (51.15)	$ (13.53)	$ (29.53)	$ (45.52)	$ (63.92)	$ (16.22)	$ (35.42)	$ (54.61)	$ (76.69)	
Total Bill	**$ 6,702.23**	**$ 16,294.44**	**$ 35,478.84**	**$ 54,663.24**	**$ 76,725.31**	**$ 21,673.74**	**$ 47,252.94**	**$ 72,832.15**	**$ 102,248.23**	**$ 27,053.04**	**$ 59,027.05**	**$ 91,001.05**	**$ 127,771.16**	**$ 32,432.35**	**$ 70,801.15**	**$ 109,169.96**	**$ 153,294.09**	
UNBUNDLED RATES - PROPOSED																		
Distribution																		
Distribution Charge @ $196.15	$ 196	$ 196	$ 196	$ 196	$ 196	$ 196	$ 196	$ 196	$ 196	$ 196	$ 196	$ 196	$ 196	$ 196	$ 196	$ 196	$ 196	
All kW @ $3.71/kW	$ 5,569	$ 5,569	$ 5,569	$ 5,569	$ 5,569	$ 7,425	$ 7,425	$ 7,425	$ 7,425	$ 9,281	$ 9,281	$ 9,281	$ 9,281	$ 11,138	$ 11,138	$ 11,138	$ 11,138	
All rkVA @$ 0.24 /rkVA	$ 180	$ 180	$ 180	$ 180	$ 180	$ 240	$ 240	$ 240	$ 240	$ 300	$ 300	$ 300	$ 300	$ 360	$ 360	$ 360	$ 360	
Sub-Total	$ 5,945	$ 5,945	$ 5,945	$ 5,945	$ 5,945	$ 7,861	$ 7,861	$ 7,861	$ 7,861	$ 9,777	$ 9,777	$ 9,777	$ 9,777	$ 11,694	$ 11,694	$ 11,694	$ 11,694	
Riders																		
Phase IV Energy Efficiency Charge @ $ 0.22 /kW PLC	$ 330	$ 330	$ 330	$ 330	$ 330	$ 440	$ 440	$ 440	$ 440	$ 550	$ 550	$ 550	$ 550	$ 660	$ 660	$ 660	$ 660	
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Default Service Support Charge @$ 1.237 /kW NSPL	$ 1,856	$ 1,856	$ 1,856	$ 1,856	$ 1,856	$ 2,474	$ 2,474	$ 2,474	$ 2,474	$ 3,093	$ 3,093	$ 3,093	$ 3,093	$ 3,711	$ 3,711	$ 3,711	$ 3,711	
Solar Photovoltaic Requirements Charge @ 0.000 ¢/kv	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Sub-Total	$ 2,186	$ 2,186	$ 2,186	$ 2,186	$ 2,186	$ 2,914	$ 2,914	$ 2,914	$ 2,914	$ 3,643	$ 3,643	$ 3,643	$ 3,643	$ 4,371	$ 4,371	$ 4,371	$ 4,371	
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
PTC/HPS Charge																		
All kWh @ $ 0.06398 /kWh	$ -	$ 9,597	$ 28,791	$ 47,985	$ 70,058	$ 12,796	$ 38,388	$ 63,980	$ 93,411	$ 15,995	$ 47,985	$ 79,975	$ 116,764	$ 19,194	$ 57,582	$ 95,970	$ 140,116	
Sub Total	$ 8,130.41	$ 17,727.41	$ 36,921.41	$ 56,115.41	$ 78,188.51	$ 23,571.16	$ 49,163.16	$ 74,755.16	$ 104,185.96	$ 29,414.92	$ 61,404.92	$ 93,394.92	$ 130,183.42	$ 35,258.67	$ 73,646.67	$ 112,034.67	$ 156,180.87	
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Total Bill	**$ 8,130.41**	**$ 17,727.41**	**$ 36,921.41**	**$ 56,115.41**	**$ 78,188.51**	**$ 23,571.16**	**$ 49,163.16**	**$ 74,755.16**	**$ 104,185.96**	**$ 29,414.92**	**$ 61,404.92**	**$ 93,394.92**	**$ 130,183.42**	**$ 35,258.67**	**$ 73,646.67**	**$ 112,034.67**	**$ 156,180.87**	
% Increase	**21.31%**	**8.79%**	**4.07%**	**2.66%**	**1.91%**	**8.75%**	**4.04%**	**2.64%**	**1.90%**	**8.73%**	**4.03%**	**2.63%**	**1.89%**	**8.71%**	**4.02%**	**2.62%**	**1.88%**	

West Penn Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.		Current			Pro Forma				
		Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue	Revenue Change	Percent Change
	SCHEDULE GP/TP (General Primary Service / Transmission Power)	*[a]*	*[b]*	*[c]=[a]x[b]*	*[e]=[a]+[d]*	*[f]*	*[g]=[e]x[f]*	*[h]=[g]-[c]*	*[i]=[h]/[c]*
1	Distribution								
2	Customer Charge	2,284	$ 983.20	$ 2,245,219	2,284	$ 1,396.23	$ 3,188,419	$943,200	42.0%
3	Demand Charge (kW)								
4	All kW	11,871,733	$ 0.61	7,241,757	11,871,733	$ 0.87	10,283,965	$3,042,208	42.0%
5	All rkVa	2,104,787	$ 0.18	378,862	2,104,787	$ 0.26	538,019	$159,157	42.0%
6	Voltage Discount	1,810,610	$ (0.50)	(905,305)	1,810,610	$ (0.71)	(1,285,617)	($380,312)	42.0%
7	Transformer Charge	2,315,895	$ 1.19	2,755,916	2,315,895	$ 1.69	3,913,655	$1,157,739	42.0%
8	Energy Charge (kWh)								
9	All kWh	5,177,946,964	$ -	-	5,177,946,964	$ -	-	$0	0.0%
10	**Total Base Normalized Distribution Revenues**			**$ 11,716,449**			**$ 16,638,441**	$4,921,992	42.0%
11	Rider Charges								
12	Smart Meter Technologies Charge (Per Bill)	2,284	$7.89	$ 18,017	2,284	$ -	$ -	($18,017)	
13	TCJA Voluntary Surcharge		-3.13%	(366,725)		0.00%	-	366,725	-100.0%
14	STAS		-0.05%	(177,682)		0.00%	-	177,682	-100.0%
15	Distribution System Improvement Charge		5.00%	$ 659,381		0.00%	$ -	($659,381)	-100.0%
16	**Total Distribution Including Rider Charges**			**$ 11,849,440**			**$ 16,638,441**	$4,789,001	40.4%
17	Rider Charges								
18	Default Service Support Charge	8,272,150	$ 1.23700	10,232,649	8,272,150	$ 1.23700	10,232,649	-	0.0%
19	Universal Service Charge			-			-	-	0.0%
20	Solar Photovoltaic Requirements Charge	5,177,946,964	$ -	-	5,177,946,964	$ -	-	-	0.0%
21	Phase IV Energy Efficiency and Conservation Charge	8,272,150	$ 0.22000	1,819,873	8,272,150	$ 0.22000	1,819,873	-	0.0%
22	PTC/HPS Charge	5,177,946,964	$ 0.06398	331,285,047	5,177,946,964	$ 0.06398	331,285,047	-	0.0%
23	**Total Energy and Revenue**	5,177,946,964		**$ 355,187,009**	5,177,946,964		**$ 359,976,010**	**$ 4,789,001**	1.3%
24	Avg rate per kWh			$ 0.06860			$ 0.06952		
25	Proposed Increase						$ 4,789,001		
26	Percent Increase						1.35%		

West Penn Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE GP
With Demands of 25 - 150 KW
At Average Levels of kWh Use

KW Demand																		
Total kW	25	25	25	25	25	50	50	50	50	100	100	100	100	150	150	150	150
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730
REACTIVE DEMAND																	
rkVA	4	4	4	4	4	9	9	9	9	18	18	18	18	27	27	27	27
ENERGY USAGE																	
Monthly Energy Usage	0	2,500	7,500	12,500	18,250	5,000	15,000	25,000	36,500	10,000	30,000	50,000	73,000	15,000	45,000	75,000	109,500
Total Energy Usage	0	2,500	7,500	12,500	18,250	5,000	15,000	25,000	36,500	10,000	30,000	50,000	73,000	15,000	45,000	75,000	109,500
Total Proposed Bill	$ 1,455.45	$ 1,615.40	$ 1,935.30	$ 2,255.20	$ 2,623.08	$ 1,834.56	$ 2,474.36	$ 3,114.16	$ 3,849.93	$ 2,272.89	$ 3,552.49	$ 4,832.09	$ 6,303.63	$ 2,711.22	$ 4,630.62	$ 6,550.02	$ 8,757.33
Total Current Bill	1,060.82	1,220.69	1,540.43	1,860.17	2,227.87	1,433.56	2,073.04	2,712.52	3,447.92	1,859.29	3,138.25	4,417.21	5,888.02	2,285.03	4,203.47	6,121.91	8,328.11
Increase ($)	$ 394.63	$ 394.71	$ 394.87	$ 395.03	$ 395.21	$ 401.00	$ 401.32	$ 401.64	$ 402.01	$ 413.60	$ 414.24	$ 414.88	$ 415.62	$ 426.20	$ 427.16	$ 428.12	$ 429.22
Increase (%)	37.20%	32.33%	25.63%	21.24%	17.74%	27.97%	19.36%	14.81%	11.66%	22.25%	13.20%	9.39%	7.06%	18.65%	10.16%	6.99%	5.15%
Overall Increase (%)	1.35%	1.35%	1.35%	1.35%	1.35%	1.35%	1.35%	1.35%	1.35%	1.35%	1.35%	1.35%	1.35%	1.35%	1.35%	1.35%	1.35%
UNBUNDLED RATES - CURRENT																	
Distribution																	
Distribution Charge @ $983.20	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983
All kW @ $0.61/kW	$ 15	$ 15	$ 15	$ 15	$ 15	$ 31	$ 31	$ 31	$ 31	$ 61	$ 61	$ 61	$ 61	$ 92	$ 92	$ 92	$ 92
All rkVA @$ 0.18 /rkVA	$ 1	$ 1	$ 1	$ 1	$ 1	$ 2	$ 2	$ 2	$ 2	$ 3	$ 3	$ 3	$ 3	$ 5	$ 5	$ 5	$ 5
Sub-Total	$ 999	$ 999	$ 999	$ 999	$ 999	$ 1,015	$ 1,015	$ 1,015	$ 1,015	$ 1,047	$ 1,047	$ 1,047	$ 1,047	$ 1,079	$ 1,079	$ 1,079	$ 1,079
Riders																	
Phase IV Energy Efficiency Charge @ $ 0.22 /kW PLC	$ 6	$ 6	$ 6	$ 6	$ 6	$ 11	$ 11	$ 11	$ 11	$ 22	$ 22	$ 22	$ 22	$ 33	$ 33	$ 33	$ 33
TCJA @ -3.130 %	$ (31)	$ (31)	$ (31)	$ (31)	$ (31)	$ (32)	$ (32)	$ (32)	$ (32)	$ (33)	$ (33)	$ (33)	$ (33)	$ (34)	$ (34)	$ (34)	$ (34)
Smart Meter Charge @ $7.89	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8
Default Service Support Charge @$ 1.237 /kW NSPL	$ 31	$ 31	$ 31	$ 31	$ 31	$ 62	$ 62	$ 62	$ 62	$ 124	$ 124	$ 124	$ 124	$ 186	$ 186	$ 186	$ 186
Solar Photovoltaic Requirements Charge @ 0.000 ¢/kv	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sub-Total	$ 13	$ 13	$ 13	$ 13	$ 13	$ 49	$ 49	$ 49	$ 49	$ 121	$ 121	$ 121	$ 121	$ 193	$ 193	$ 193	$ 193
DSIC @ 5.000 %	$ 49	$ 49	$ 49	$ 49	$ 49	$ 50	$ 50	$ 50	$ 50	$ 52	$ 52	$ 52	$ 52	$ 54	$ 54	$ 54	$ 54
PTC/HPS Charge																	
All kWh @ $ 0.06398 /kWh	$ -	$ 160	$ 480	$ 800	$ 1,168	$ 320	$ 960	$ 1,600	$ 2,335	$ 640	$ 1,919	$ 3,199	$ 4,671	$ 960	$ 2,879	$ 4,799	$ 7,006
Sub Total	$ 1,061.35	$ 1,221.30	$ 1,541.20	$ 1,861.10	$ 2,228.99	$ 1,434.28	$ 2,074.08	$ 2,713.88	$ 3,449.65	$ 1,860.22	$ 3,139.82	$ 4,419.42	$ 5,890.96	$ 2,286.17	$ 4,205.57	$ 6,124.97	$ 8,332.28
STAS @ -0.05 %	$ (0.53)	$ (0.61)	$ (0.77)	$ (0.93)	$ (1.11)	$ (0.72)	$ (1.04)	$ (1.36)	$ (1.72)	$ (0.93)	$ (1.57)	$ (2.21)	$ (2.95)	$ (1.14)	$ (2.10)	$ (3.06)	$ (4.17)
Total Bill	**$ 1,060.82**	**$ 1,220.69**	**$ 1,540.43**	**$ 1,860.17**	**$ 2,227.87**	**$ 1,433.56**	**$ 2,073.04**	**$ 2,712.52**	**$ 3,447.92**	**$ 1,859.29**	**$ 3,138.25**	**$ 4,417.21**	**$ 5,888.02**	**$ 2,285.03**	**$ 4,203.47**	**$ 6,121.91**	**$ 8,328.11**
UNBUNDLED RATES - PROPOSED																	
Distribution																	
Distribution Charge @ $1,396.23	$ 1,396	$ 1,396	$ 1,396	$ 1,396	$ 1,396	$ 1,396	$ 1,396	$ 1,396	$ 1,396	$ 1,396	$ 1,396	$ 1,396	$ 1,396	$ 1,396	$ 1,396	$ 1,396	$ 1,396
All kW @ $0.87/kW	$ 22	$ 22	$ 22	$ 22	$ 22	$ 43	$ 43	$ 43	$ 43	$ 87	$ 87	$ 87	$ 87	$ 130	$ 130	$ 130	$ 130
All rkVA @$ 0.26 /rkVA	$ 1	$ 1	$ 1	$ 1	$ 1	$ 2	$ 2	$ 2	$ 2	$ 5	$ 5	$ 5	$ 5	$ 7	$ 7	$ 7	$ 7
Sub-Total	$ 1,419	$ 1,419	$ 1,419	$ 1,419	$ 1,419	$ 1,442	$ 1,442	$ 1,442	$ 1,442	$ 1,487	$ 1,487	$ 1,487	$ 1,487	$ 1,533	$ 1,533	$ 1,533	$ 1,533
Riders																	
Phase IV Energy Efficiency Charge @ $ 0.22 /kW PLC	$ 6	$ 6	$ 6	$ 6	$ 6	$ 11	$ 11	$ 11	$ 11	$ 22	$ 22	$ 22	$ 22	$ 33	$ 33	$ 33	$ 33
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Default Service Support Charge @$ 1.237 /kW NSPL	$ 31	$ 31	$ 31	$ 31	$ 31	$ 62	$ 62	$ 62	$ 62	$ 124	$ 124	$ 124	$ 124	$ 186	$ 186	$ 186	$ 186
Solar Photovoltaic Requirements Charge @ 0.000 ¢/kv	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sub-Total	$ 36	$ 36	$ 36	$ 36	$ 36	$ 73	$ 73	$ 73	$ 73	$ 146	$ 146	$ 146	$ 146	$ 219	$ 219	$ 219	$ 219
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
PTC/HPS Charge																	
All kWh @ $ 0.06398 /kWh	$ -	$ 160	$ 480	$ 800	$ 1,168	$ 320	$ 960	$ 1,600	$ 2,335	$ 640	$ 1,919	$ 3,199	$ 4,671	$ 960	$ 2,879	$ 4,799	$ 7,006
Sub Total	$ 1,455.45	$ 1,615.40	$ 1,935.30	$ 2,255.20	$ 2,623.08	$ 1,834.56	$ 2,474.36	$ 3,114.16	$ 3,849.93	$ 2,272.89	$ 3,552.49	$ 4,832.09	$ 6,303.63	$ 2,711.22	$ 4,630.62	$ 6,550.02	$ 8,757.33
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Bill	**$ 1,455.45**	**$ 1,615.40**	**$ 1,935.30**	**$ 2,255.20**	**$ 2,623.08**	**$ 1,834.56**	**$ 2,474.36**	**$ 3,114.16**	**$ 3,849.93**	**$ 2,272.89**	**$ 3,552.49**	**$ 4,832.09**	**$ 6,303.63**	**$ 2,711.22**	**$ 4,630.62**	**$ 6,550.02**	**$ 8,757.33**
% Increase	**37.20%**	**32.33%**	**25.63%**	**21.24%**	**17.74%**	**27.97%**	**19.36%**	**14.81%**	**11.66%**	**22.25%**	**13.20%**	**9.39%**	**7.06%**	**18.65%**	**10.16%**	**6.99%**	**5.15%**

West Penn Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE GP
With Demands of 250 - 1,000 KW
At Average Levels of kWh Use

KW Demand																		
Total kW	250	250	250	250	250	500	500	500	500	750	750	750	750	1,000	1,000	1,000	1,000	
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730	
REACTIVE DEMAND																		
rkVA	44	44	44	44	44	89	89	89	89	133	133	133	133	177	177	177	177	
ENERGY USAGE																		
Monthly Energy Usage	0	25,000	75,000	125,000	182,500	50,000	150,000	250,000	365,000	75,000	225,000	375,000	547,500	100,000	300,000	500,000	730,000	
Total Energy Usage	0	25,000	75,000	125,000	182,500	50,000	150,000	250,000	365,000	75,000	225,000	375,000	547,500	100,000	300,000	500,000	730,000	
Total Proposed Bill	$ 1,988.38	$ 3,587.88	$ 6,786.88	$ 9,985.88	$ 13,664.73	$ 5,779.52	$ 12,177.52	$ 18,575.52	$ 25,933.22	$ 7,971.17	$ 17,568.17	$ 27,165.17	$ 38,201.72	$ 10,162.81	$ 22,958.81	$ 35,754.81	$ 50,470.21	
Total Current Bill	1,537.79	3,136.49	6,333.89	9,531.29	13,208.30	5,265.15	11,659.95	18,054.76	25,408.78	7,393.82	16,986.02	26,578.22	37,609.25	9,522.48	22,312.08	35,101.68	49,809.73	
Increase ($)	$ 450.59	$ 451.39	$ 452.99	$ 454.59	$ 456.43	$ 514.37	$ 517.57	$ 520.77	$ 524.45	$ 577.35	$ 582.15	$ 586.95	$ 592.47	$ 640.33	$ 646.73	$ 653.13	$ 660.48	
Increase (%)	29.30%	14.39%	7.15%	4.77%	3.46%	9.77%	4.44%	2.88%	2.06%	7.81%	3.43%	2.21%	1.58%	6.72%	2.90%	1.86%	1.33%	
Overall Increase (%)	1.35%	1.35%	1.35%	1.35%	1.35%	1.35%	1.35%	1.35%	1.35%	1.35%	1.35%	1.35%	1.35%	1.35%	1.35%	1.35%	1.35%	
UNBUNDLED RATES - CURRENT																		
Distribution																		
Distribution Charge @ $983.20	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	
All kW @ $0.61/kW	$ 153	$ 153	$ 153	$ 153	$ 153	$ 305	$ 305	$ 305	$ 305	$ 458	$ 458	$ 458	$ 458	$ 610	$ 610	$ 610	$ 610	
All rkVA @$ 0.18 /rkVA	$ 8	$ 8	$ 8	$ 8	$ 8	$ 16	$ 16	$ 16	$ 16	$ 24	$ 24	$ 24	$ 24	$ 32	$ 32	$ 32	$ 32	
Sub-Total	$ 1,144	$ 1,144	$ 1,144	$ 1,144	$ 1,144	$ 1,304	$ 1,304	$ 1,304	$ 1,304	$ 1,465	$ 1,465	$ 1,465	$ 1,465	$ 1,625	$ 1,625	$ 1,625	$ 1,625	
Riders																		
Phase IV Energy Efficiency Charge @ $ 0.22 /kW PLC	$ 55	$ 55	$ 55	$ 55	$ 55	$ 110	$ 110	$ 110	$ 110	$ 165	$ 165	$ 165	$ 165	$ 220	$ 220	$ 220	$ 220	
TCJA @ -3.130 %	$ (36)	$ (36)	$ (36)	$ (36)	$ (36)	$ (41)	$ (41)	$ (41)	$ (41)	$ (46)	$ (46)	$ (46)	$ (46)	$ (51)	$ (51)	$ (51)	$ (51)	
Smart Meter Charge @ $7.89	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	
Default Service Support Charge @$ 1.237 /kW NSPL	$ 309	$ 309	$ 309	$ 309	$ 309	$ 619	$ 619	$ 619	$ 619	$ 928	$ 928	$ 928	$ 928	$ 1,237	$ 1,237	$ 1,237	$ 1,237	
Solar Photovoltaic Requirements Charge @ 0.000 ¢/kv	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Sub-Total	$ 336	$ 336	$ 336	$ 336	$ 336	$ 696	$ 696	$ 696	$ 696	$ 1,055	$ 1,055	$ 1,055	$ 1,055	$ 1,414	$ 1,414	$ 1,414	$ 1,414	
DSIC @ 5.000 %	$ 59	$ 59	$ 59	$ 59	$ 59	$ 69	$ 69	$ 69	$ 69	$ 80	$ 80	$ 80	$ 80	$ 90	$ 90	$ 90	$ 90	
PTC/HPS Charge																		
All kWh @ $ 0.06398 /kWh	$ -	$ 1,600	$ 4,799	$ 7,998	$ 11,676	$ 3,199	$ 9,597	$ 15,995	$ 23,353	$ 4,799	$ 14,396	$ 23,993	$ 35,029	$ 6,398	$ 19,194	$ 31,990	$ 46,705	
Sub Total	$ 1,538.56	$ 3,138.06	$ 6,337.06	$ 9,536.06	$ 13,214.91	$ 5,267.79	$ 11,665.79	$ 18,063.79	$ 25,421.49	$ 7,397.52	$ 16,994.52	$ 26,591.52	$ 37,628.07	$ 9,527.24	$ 22,323.24	$ 35,119.24	$ 49,834.64	
STAS @ -0.05 %	$ (0.77)	$ (1.57)	$ (3.17)	$ (4.77)	$ (6.61)	$ (2.63)	$ (5.83)	$ (9.03)	$ (12.71)	$ (3.70)	$ (8.50)	$ (13.30)	$ (18.81)	$ (4.76)	$ (11.16)	$ (17.56)	$ (24.92)	
Total Bill	**$ 1,537.79**	**$ 3,136.49**	**$ 6,333.89**	**$ 9,531.29**	**$ 13,208.30**	**$ 5,265.15**	**$ 11,659.95**	**$ 18,054.76**	**$ 25,408.78**	**$ 7,393.82**	**$ 16,986.02**	**$ 26,578.22**	**$ 37,609.25**	**$ 9,522.48**	**$ 22,312.08**	**$ 35,101.68**	**$ 49,809.73**	
UNBUNDLED RATES - PROPOSED																		
Distribution																		
Distribution Charge @ $1,396.23	$ 1,396	$ 1,396	$ 1,396	$ 1,396	$ 1,396	$ 1,396	$ 1,396	$ 1,396	$ 1,396	$ 1,396	$ 1,396	$ 1,396	$ 1,396	$ 1,396	$ 1,396	$ 1,396	$ 1,396	
All kW @ $0.87/kW	$ 217	$ 217	$ 217	$ 217	$ 217	$ 433	$ 433	$ 433	$ 433	$ 650	$ 650	$ 650	$ 650	$ 866	$ 866	$ 866	$ 866	
All rkVA @$ 0.26 /rkVA	$ 11	$ 11	$ 11	$ 11	$ 11	$ 23	$ 23	$ 23	$ 23	$ 34	$ 34	$ 34	$ 34	$ 45	$ 45	$ 45	$ 45	
Sub-Total	$ 1,624	$ 1,624	$ 1,624	$ 1,624	$ 1,624	$ 1,852	$ 1,852	$ 1,852	$ 1,852	$ 2,080	$ 2,080	$ 2,080	$ 2,080	$ 2,308	$ 2,308	$ 2,308	$ 2,308	
Riders																		
Phase IV Energy Efficiency Charge @ $ 0.22 /kW PLC	$ 55	$ 55	$ 55	$ 55	$ 55	$ 110	$ 110	$ 110	$ 110	$ 165	$ 165	$ 165	$ 165	$ 220	$ 220	$ 220	$ 220	
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Default Service Support Charge @$ 1.237 /kW NSPL	$ 309	$ 309	$ 309	$ 309	$ 309	$ 619	$ 619	$ 619	$ 619	$ 928	$ 928	$ 928	$ 928	$ 1,237	$ 1,237	$ 1,237	$ 1,237	
Solar Photovoltaic Requirements Charge @ 0.000 ¢/kv	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Sub-Total	$ 364	$ 364	$ 364	$ 364	$ 364	$ 729	$ 729	$ 729	$ 729	$ 1,093	$ 1,093	$ 1,093	$ 1,093	$ 1,457	$ 1,457	$ 1,457	$ 1,457	
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
PTC/HPS Charge																		
All kWh @ $ 0.06398 /kWh	$ -	$ 1,600	$ 4,799	$ 7,998	$ 11,676	$ 3,199	$ 9,597	$ 15,995	$ 23,353	$ 4,799	$ 14,396	$ 23,993	$ 35,029	$ 6,398	$ 19,194	$ 31,990	$ 46,705	
Sub Total	$ 1,988.38	$ 3,587.88	$ 6,786.88	$ 9,985.88	$ 13,664.73	$ 5,779.52	$ 12,177.52	$ 18,575.52	$ 25,933.22	$ 7,971.17	$ 17,568.17	$ 27,165.17	$ 38,201.72	$ 10,162.81	$ 22,958.81	$ 35,754.81	$ 50,470.21	
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Total Bill	**$ 1,988.38**	**$ 3,587.88**	**$ 6,786.88**	**$ 9,985.88**	**$ 13,664.73**	**$ 5,779.52**	**$ 12,177.52**	**$ 18,575.52**	**$ 25,933.22**	**$ 7,971.17**	**$ 17,568.17**	**$ 27,165.17**	**$ 38,201.72**	**$ 10,162.81**	**$ 22,958.81**	**$ 35,754.81**	**$ 50,470.21**	
% Increase	**29.30%**	**14.39%**	**7.15%**	**4.77%**	**3.46%**	**9.77%**	**4.44%**	**2.88%**	**2.06%**	**7.81%**	**3.43%**	**2.21%**	**1.58%**	**6.72%**	**2.90%**	**1.86%**	**1.33%**	

West Penn Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE GP
With Demands of 1,500 - 3,000 KW
At Average Levels of kWh Use

KW Demand																		
Total kW	1,500	1,500	1,500	1,500	1,500	2,000	2,000	2,000	2,000	2,500	2,500	2,500	2,500	3,000	3,000	3,000	3,000	
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730	
REACTIVE DEMAND																		
rkVA	266	266	266	266	266	355	355	355	355	443	443	443	443	532	532	532	532	
ENERGY USAGE																		
Monthly Energy Usage	0	150,000	450,000	750,000	1,095,000	200,000	600,000	1,000,000	1,460,000	250,000	750,000	1,250,000	1,825,000	300,000	900,000	1,500,000	2,190,000	
Total Energy Usage	0	150,000	450,000	750,000	1,095,000	200,000	600,000	1,000,000	1,460,000	250,000	750,000	1,250,000	1,825,000	300,000	900,000	1,500,000	2,190,000	
Total Proposed Bill	$ 4,949.10	$ 14,546.10	$ 33,740.10	$ 52,934.10	$ 75,007.20	$ 18,929.39	$ 44,521.39	$ 70,113.39	$ 99,544.19	$ 23,312.67	$ 55,302.67	$ 87,292.67	$ 124,081.17	$ 27,695.96	$ 66,083.96	$ 104,471.96	$ 148,618.16	
Total Current Bill	4,187.60	13,779.81	32,964.21	52,148.61	74,210.68	18,037.13	43,616.34	69,195.54	98,611.63	22,294.46	54,268.46	86,242.47	123,012.57	26,551.79	64,920.59	103,289.40	147,413.52	
Increase ($)	$ 761.49	$ 766.29	$ 775.89	$ 785.49	$ 796.52	$ 892.25	$ 905.05	$ 917.85	$ 932.56	$ 1,018.22	$ 1,034.21	$ 1,050.21	$ 1,068.60	$ 1,144.18	$ 1,163.37	$ 1,182.56	$ 1,204.64	
Increase (%)	18.18%	5.56%	2.35%	1.51%	1.07%	4.95%	2.08%	1.33%	0.95%	4.57%	1.91%	1.22%	0.87%	4.31%	1.79%	1.14%	0.82%	
Overall Increase (%)	1.35%	1.35%	1.35%	1.35%	1.35%	1.35%	1.35%	1.35%	1.35%	1.35%	1.35%	1.35%	1.35%	1.35%	1.35%	1.35%	1.35%	
UNBUNDLED RATES - CURRENT																		
Distribution																		
Distribution Charge @ $983.20	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	
All kW @ $0.61/kW	$ 915	$ 915	$ 915	$ 915	$ 915	$ 1,220	$ 1,220	$ 1,220	$ 1,220	$ 1,525	$ 1,525	$ 1,525	$ 1,525	$ 1,830	$ 1,830	$ 1,830	$ 1,830	
All rkVA @$ 0.18 /rkVA	$ 48	$ 48	$ 48	$ 48	$ 48	$ 64	$ 64	$ 64	$ 64	$ 80	$ 80	$ 80	$ 80	$ 96	$ 96	$ 96	$ 96	
Sub-Total	$ 1,946	$ 1,946	$ 1,946	$ 1,946	$ 1,946	$ 2,267	$ 2,267	$ 2,267	$ 2,267	$ 2,588	$ 2,588	$ 2,588	$ 2,588	$ 2,909	$ 2,909	$ 2,909	$ 2,909	
Riders																		
Phase IV Energy Efficiency Charge @ $ 0.22 /kW PLC	$ 330	$ 330	$ 330	$ 330	$ 330	$ 440	$ 440	$ 440	$ 440	$ 550	$ 550	$ 550	$ 550	$ 660	$ 660	$ 660	$ 660	
TCJA @ -3.130 %	$ (61)	$ (61)	$ (61)	$ (61)	$ (61)	$ (71)	$ (71)	$ (71)	$ (71)	$ (81)	$ (81)	$ (81)	$ (81)	$ (91)	$ (91)	$ (91)	$ (91)	
Smart Meter Charge @ $7.89	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	
Default Service Support Charge @$ 1.237 /kW NSPL	$ 1,856	$ 1,856	$ 1,856	$ 1,856	$ 1,856	$ 2,474	$ 2,474	$ 2,474	$ 2,474	$ 3,093	$ 3,093	$ 3,093	$ 3,093	$ 3,711	$ 3,711	$ 3,711	$ 3,711	
Solar Photovoltaic Requirements Charge @ 0.000 ¢/kv	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Sub-Total	$ 2,132	$ 2,132	$ 2,132	$ 2,132	$ 2,132	$ 2,851	$ 2,851	$ 2,851	$ 2,851	$ 3,569	$ 3,569	$ 3,569	$ 3,569	$ 4,288	$ 4,288	$ 4,288	$ 4,288	
DSIC @ 5.000 %	$ 111	$ 111	$ 111	$ 111	$ 111	$ 132	$ 132	$ 132	$ 132	$ 153	$ 153	$ 153	$ 153	$ 174	$ 174	$ 174	$ 174	
PTC/HPS Charge																		
All kWh @ $ 0.06398 /kWh	$ -	$ 9,597	$ 28,791	$ 47,985	$ 70,058	$ 12,796	$ 38,388	$ 63,980	$ 93,411	$ 15,995	$ 47,985	$ 79,975	$ 116,764	$ 19,194	$ 57,582	$ 95,970	$ 140,116	
Sub Total	$ 4,189.70	$ 13,786.70	$ 32,980.70	$ 52,174.70	$ 74,247.80	$ 18,046.16	$ 43,638.16	$ 69,230.16	$ 98,660.96	$ 22,305.61	$ 54,295.61	$ 86,285.61	$ 123,074.11	$ 26,565.07	$ 64,953.07	$ 103,341.07	$ 147,487.27	
STAS @ -0.05 %	$ (2.09)	$ (6.89)	$ (16.49)	$ (26.09)	$ (37.12)	$ (9.02)	$ (21.82)	$ (34.62)	$ (49.33)	$ (11.15)	$ (27.15)	$ (43.14)	$ (61.54)	$ (13.28)	$ (32.48)	$ (51.67)	$ (73.74)	
Total Bill	**$ 4,187.60**	**$ 13,779.81**	**$ 32,964.21**	**$ 52,148.61**	**$ 74,210.68**	**$ 18,037.13**	**$ 43,616.34**	**$ 69,195.54**	**$ 98,611.63**	**$ 22,294.46**	**$ 54,268.46**	**$ 86,242.47**	**$ 123,012.57**	**$ 26,551.79**	**$ 64,920.59**	**$ 103,289.40**	**$ 147,413.52**	
UNBUNDLED RATES - PROPOSED																		
Distribution																		
Distribution Charge @ $1,396.23	$ 1,396	$ 1,396	$ 1,396	$ 1,396	$ 1,396	$ 1,396	$ 1,396	$ 1,396	$ 1,396	$ 1,396	$ 1,396	$ 1,396	$ 1,396	$ 1,396	$ 1,396	$ 1,396	$ 1,396	
All kW @ $0.87/kW	$ 1,299	$ 1,299	$ 1,299	$ 1,299	$ 1,299	$ 1,733	$ 1,733	$ 1,733	$ 1,733	$ 2,166	$ 2,166	$ 2,166	$ 2,166	$ 2,599	$ 2,599	$ 2,599	$ 2,599	
All rkVA @$ 0.26 /rkVA	$ 68	$ 68	$ 68	$ 68	$ 68	$ 91	$ 91	$ 91	$ 91	$ 113	$ 113	$ 113	$ 113	$ 136	$ 136	$ 136	$ 136	
Sub-Total	$ 2,764	$ 2,764	$ 2,764	$ 2,764	$ 2,764	$ 3,219	$ 3,219	$ 3,219	$ 3,219	$ 3,675	$ 3,675	$ 3,675	$ 3,675	$ 4,131	$ 4,131	$ 4,131	$ 4,131	
Riders																		
Phase IV Energy Efficiency Charge @ $ 0.22 /kW PLC	$ 330	$ 330	$ 330	$ 330	$ 330	$ 440	$ 440	$ 440	$ 440	$ 550	$ 550	$ 550	$ 550	$ 660	$ 660	$ 660	$ 660	
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Default Service Support Charge @$ 1.237 /kW NSPL	$ 1,856	$ 1,856	$ 1,856	$ 1,856	$ 1,856	$ 2,474	$ 2,474	$ 2,474	$ 2,474	$ 3,093	$ 3,093	$ 3,093	$ 3,093	$ 3,711	$ 3,711	$ 3,711	$ 3,711	
Solar Photovoltaic Requirements Charge @ 0.000 ¢/kv	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Sub-Total	$ 2,186	$ 2,186	$ 2,186	$ 2,186	$ 2,186	$ 2,914	$ 2,914	$ 2,914	$ 2,914	$ 3,643	$ 3,643	$ 3,643	$ 3,643	$ 4,371	$ 4,371	$ 4,371	$ 4,371	
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
PTC/HPS Charge																		
All kWh @ $ 0.06398 /kWh	$ -	$ 9,597	$ 28,791	$ 47,985	$ 70,058	$ 12,796	$ 38,388	$ 63,980	$ 93,411	$ 15,995	$ 47,985	$ 79,975	$ 116,764	$ 19,194	$ 57,582	$ 95,970	$ 140,116	
Sub Total	$ 4,949.10	$ 14,546.10	$ 33,740.10	$ 52,934.10	$ 75,007.20	$ 18,929.39	$ 44,521.39	$ 70,113.39	$ 99,544.19	$ 23,312.67	$ 55,302.67	$ 87,292.67	$ 124,081.17	$ 27,695.96	$ 66,083.96	$ 104,471.96	$ 148,618.16	
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Total Bill	**$ 4,949.10**	**$ 14,546.10**	**$ 33,740.10**	**$ 52,934.10**	**$ 75,007.20**	**$ 18,929.39**	**$ 44,521.39**	**$ 70,113.39**	**$ 99,544.19**	**$ 23,312.67**	**$ 55,302.67**	**$ 87,292.67**	**$ 124,081.17**	**$ 27,695.96**	**$ 66,083.96**	**$ 104,471.96**	**$ 148,618.16**	
% Increase	**18.18%**	**5.56%**	**2.35%**	**1.51%**	**1.07%**	**4.95%**	**2.08%**	**1.33%**	**0.95%**	**4.57%**	**1.91%**	**1.22%**	**0.87%**	**4.31%**	**1.79%**	**1.14%**	**0.82%**	

West Penn Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE GP
With Demands of 250 - 1,000 KW
At Average Levels of kWh Use

KW Demand																		
Total kW	250	250	250	250	250	500	500	500	500	750	750	750	750	1,000	1,000	1,000	1,000	
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730	
REACTIVE DEMAND																		
rkVA	44	44	44	44	44	89	89	89	89	133	133	133	133	177	177	177	177	
ENERGY USAGE																		
Monthly Energy Usage	0	25,000	75,000	125,000	182,500	50,000	150,000	250,000	365,000	75,000	225,000	375,000	547,500	100,000	300,000	500,000	730,000	
Total Energy Usage	0	25,000	75,000	125,000	182,500	50,000	150,000	250,000	365,000	75,000	225,000	375,000	547,500	100,000	300,000	500,000	730,000	
Total Proposed Bill	$ 1,990.07	$ 3,589.57	$ 6,788.57	$ 9,987.57	$ 13,666.42	$ 5,781.21	$ 12,179.21	$ 18,577.21	$ 25,934.91	$ 7,972.86	$ 17,569.86	$ 27,166.86	$ 38,203.41	$ 10,164.50	$ 22,960.50	$ 35,756.50	$ 50,471.90	
Total Current Bill	1,539.00	3,137.70	6,335.10	9,532.50	13,209.51	5,266.36	11,661.16	18,055.97	25,409.99	7,395.03	16,987.23	26,579.43	37,610.46	9,523.69	22,313.29	35,102.89	49,810.94	
Increase ($)	$ 451.07	$ 451.87	$ 453.47	$ 455.07	$ 456.91	$ 514.85	$ 518.05	$ 521.25	$ 524.93	$ 577.83	$ 582.63	$ 587.43	$ 592.95	$ 640.81	$ 647.21	$ 653.61	$ 660.96	
Increase (%)	29.31%	14.40%	7.16%	4.77%	3.46%	9.78%	4.44%	2.89%	2.07%	7.81%	3.43%	2.21%	1.58%	6.73%	2.90%	1.86%	1.33%	
Overall Increase (%)	1.35%	1.35%	1.35%	1.35%	1.35%	1.35%	1.35%	1.35%	1.35%	1.35%	1.35%	1.35%	1.35%	1.35%	1.35%	1.35%	1.35%	
UNBUNDLED RATES - CURRENT																		
Distribution																		
Distribution Charge @ $983.20	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	
Transformer Charge @ $1.19	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	
All kW @ $0.61/kW	$ 153	$ 153	$ 153	$ 153	$ 153	$ 305	$ 305	$ 305	$ 305	$ 458	$ 458	$ 458	$ 458	$ 610	$ 610	$ 610	$ 610	
All rkVA @$ 0.18 /rkVA	$ 8	$ 8	$ 8	$ 8	$ 8	$ 16	$ 16	$ 16	$ 16	$ 24	$ 24	$ 24	$ 24	$ 32	$ 32	$ 32	$ 32	
Sub-Total	$ 1,145	$ 1,145	$ 1,145	$ 1,145	$ 1,145	$ 1,305	$ 1,305	$ 1,305	$ 1,305	$ 1,466	$ 1,466	$ 1,466	$ 1,466	$ 1,626	$ 1,626	$ 1,626	$ 1,626	
Riders																		
Phase IV Energy Efficiency Charge @ $ 0.22 /kW PLC	$ 55	$ 55	$ 55	$ 55	$ 55	$ 110	$ 110	$ 110	$ 110	$ 165	$ 165	$ 165	$ 165	$ 220	$ 220	$ 220	$ 220	
TCJA @ -3.130 %	$ (36)	$ (36)	$ (36)	$ (36)	$ (36)	$ (41)	$ (41)	$ (41)	$ (41)	$ (46)	$ (46)	$ (46)	$ (46)	$ (51)	$ (51)	$ (51)	$ (51)	
Smart Meter Charge @ $7.89	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	
Default Service Support Charge @$ 1.237 /kW NSPL	$ 309	$ 309	$ 309	$ 309	$ 309	$ 619	$ 619	$ 619	$ 619	$ 928	$ 928	$ 928	$ 928	$ 1,237	$ 1,237	$ 1,237	$ 1,237	
Solar Photovoltaic Requirements Charge @ 0.000 ¢/kv	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Sub-Total	$ 336	$ 336	$ 336	$ 336	$ 336	$ 696	$ 696	$ 696	$ 696	$ 1,055	$ 1,055	$ 1,055	$ 1,055	$ 1,414	$ 1,414	$ 1,414	$ 1,414	
DSIC @ 5.000 %	$ 59	$ 59	$ 59	$ 59	$ 59	$ 69	$ 69	$ 69	$ 69	$ 80	$ 80	$ 80	$ 80	$ 90	$ 90	$ 90	$ 90	
PTC/HPS Charge																		
All kWh @ $ 0.06398 /kWh	$ -	$ 1,600	$ 4,799	$ 7,998	$ 11,676	$ 3,199	$ 9,597	$ 15,995	$ 23,353	$ 4,799	$ 14,396	$ 23,993	$ 35,029	$ 6,398	$ 19,194	$ 31,990	$ 46,705	
Sub Total	$ 1,539.77	$ 3,139.27	$ 6,338.27	$ 9,537.27	$ 13,216.12	$ 5,269.00	$ 11,667.00	$ 18,065.00	$ 25,422.70	$ 7,398.73	$ 16,995.73	$ 26,592.73	$ 37,629.28	$ 9,528.45	$ 22,324.45	$ 35,120.45	$ 49,835.85	
STAS @ -0.05 %	$ (0.77)	$ (1.57)	$ (3.17)	$ (4.77)	$ (6.61)	$ (2.63)	$ (5.83)	$ (9.03)	$ (12.71)	$ (3.70)	$ (8.50)	$ (13.30)	$ (18.81)	$ (4.76)	$ (11.16)	$ (17.56)	$ (24.92)	
Total Bill	**$ 1,539.00**	**$ 3,137.70**	**$ 6,335.10**	**$ 9,532.50**	**$ 13,209.51**	**$ 5,266.36**	**$ 11,661.16**	**$ 18,055.97**	**$ 25,409.99**	**$ 7,395.03**	**$ 16,987.23**	**$ 26,579.43**	**$ 37,610.46**	**$ 9,523.69**	**$ 22,313.29**	**$ 35,102.89**	**$ 49,810.94**	
UNBUNDLED RATES - PROPOSED																		
Distribution																		
Distribution Charge @ $1,396.23	$ 1,396	$ 1,396	$ 1,396	$ 1,396	$ 1,396	$ 1,396	$ 1,396	$ 1,396	$ 1,396	$ 1,396	$ 1,396	$ 1,396	$ 1,396	$ 1,396	$ 1,396	$ 1,396	$ 1,396	
Transformer Charge @ $1.69	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	
All kW @ $0.87/kW	$ 217	$ 217	$ 217	$ 217	$ 217	$ 433	$ 433	$ 433	$ 433	$ 650	$ 650	$ 650	$ 650	$ 866	$ 866	$ 866	$ 866	
All rkVA @$ 0.26 /rkVA	$ 11	$ 11	$ 11	$ 11	$ 11	$ 23	$ 23	$ 23	$ 23	$ 34	$ 34	$ 34	$ 34	$ 45	$ 45	$ 45	$ 45	
Sub-Total	$ 1,626	$ 1,626	$ 1,626	$ 1,626	$ 1,626	$ 1,854	$ 1,854	$ 1,854	$ 1,854	$ 2,082	$ 2,082	$ 2,082	$ 2,082	$ 2,310	$ 2,310	$ 2,310	$ 2,310	
Riders																		
Phase IV Energy Efficiency Charge @ $ 0.22 /kW PLC	$ 55	$ 55	$ 55	$ 55	$ 55	$ 110	$ 110	$ 110	$ 110	$ 165	$ 165	$ 165	$ 165	$ 220	$ 220	$ 220	$ 220	
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Default Service Support Charge @$ 1.237 /kW NSPL	$ 309	$ 309	$ 309	$ 309	$ 309	$ 619	$ 619	$ 619	$ 619	$ 928	$ 928	$ 928	$ 928	$ 1,237	$ 1,237	$ 1,237	$ 1,237	
Solar Photovoltaic Requirements Charge @ 0.000 ¢/kv	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Sub-Total	$ 364	$ 364	$ 364	$ 364	$ 364	$ 729	$ 729	$ 729	$ 729	$ 1,093	$ 1,093	$ 1,093	$ 1,093	$ 1,457	$ 1,457	$ 1,457	$ 1,457	
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
PTC/HPS Charge																		
All kWh @ $ 0.06398 /kWh	$ -	$ 1,600	$ 4,799	$ 7,998	$ 11,676	$ 3,199	$ 9,597	$ 15,995	$ 23,353	$ 4,799	$ 14,396	$ 23,993	$ 35,029	$ 6,398	$ 19,194	$ 31,990	$ 46,705	
Sub Total	$ 1,990.07	$ 3,589.57	$ 6,788.57	$ 9,987.57	$ 13,666.42	$ 5,781.21	$ 12,179.21	$ 18,577.21	$ 25,934.91	$ 7,972.86	$ 17,569.86	$ 27,166.86	$ 38,203.41	$ 10,164.50	$ 22,960.50	$ 35,756.50	$ 50,471.90	
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Total Bill	**$ 1,990.07**	**$ 3,589.57**	**$ 6,788.57**	**$ 9,987.57**	**$ 13,666.42**	**$ 5,781.21**	**$ 12,179.21**	**$ 18,577.21**	**$ 25,934.91**	**$ 7,972.86**	**$ 17,569.86**	**$ 27,166.86**	**$ 38,203.41**	**$ 10,164.50**	**$ 22,960.50**	**$ 35,756.50**	**$ 50,471.90**	
% Increase	**29.31%**	**14.40%**	**7.16%**	**4.77%**	**3.46%**	**9.78%**	**4.44%**	**2.89%**	**2.07%**	**7.81%**	**3.43%**	**2.21%**	**1.58%**	**6.73%**	**2.90%**	**1.86%**	**1.33%**	

West Penn Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE GP
With Demands of 1,500 - 3,000 KW
At Average Levels of kWh Use

KW Demand																			
Total kW	1,500	1,500	1,500	1,500	1,500	2,000	2,000	2,000	2,000	2,500	2,500	2,500	2,500	3,000	3,000	3,000	3,000		
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730		
REACTIVE DEMAND																			
rkVA	266	266	266	266	266	355	355	355	355	443	443	443	443	532	532	532	532		
ENERGY USAGE																			
Monthly Energy Usage	0	150,000	450,000	750,000	1,095,000	200,000	600,000	1,000,000	1,460,000	250,000	750,000	1,250,000	1,825,000	300,000	900,000	1,500,000	2,190,000		
Total Energy Usage	0	150,000	450,000	750,000	1,095,000	200,000	600,000	1,000,000	1,460,000	250,000	750,000	1,250,000	1,825,000	300,000	900,000	1,500,000	2,190,000		
Total Proposed Bill	$ 3,885.72	$ 13,482.72	$ 32,676.72	$ 51,870.72	$ 73,943.82	$ 17,510.98	$ 43,102.98	$ 68,694.98	$ 98,125.78	$ 21,539.25	$ 53,529.25	$ 85,519.25	$ 122,307.75	$ 25,567.51	$ 63,955.51	$ 102,343.51	$ 146,489.71		
Total Current Bill	3,426.34	13,018.55	32,202.95	51,387.35	73,449.42	17,021.72	42,600.92	68,180.12	97,596.21	21,024.89	52,998.89	84,972.90	121,743.00	25,028.06	63,396.86	101,765.67	145,889.79		
Increase ($)	$ 459.37	$ 464.17	$ 473.77	$ 483.37	$ 494.40	$ 489.27	$ 502.06	$ 514.86	$ 529.58	$ 514.36	$ 530.36	$ 546.35	$ 564.75	$ 539.46	$ 558.65	$ 577.85	$ 599.92		
Increase (%)	13.41%	3.57%	1.47%	0.94%	0.67%	2.87%	1.18%	0.76%	0.54%	2.45%	1.00%	0.64%	0.46%	2.16%	0.88%	0.57%	0.41%		
Overall Increase (%)	1.35%	1.35%	1.35%	1.35%	1.35%	1.35%	1.35%	1.35%	1.35%	1.35%	1.35%	1.35%	1.35%	1.35%	1.35%	1.35%	1.35%		
UNBUNDLED RATES - CURRENT																			
Distribution																			
Distribution Charge @ $983.20	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983	$ 983		
Transformer Charge @ $1.19	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1		
All kW @ $0.11/kW	$ 165	$ 165	$ 165	$ 165	$ 165	$ 220	$ 220	$ 220	$ 220	$ 275	$ 275	$ 275	$ 275	$ 330	$ 330	$ 330	$ 330		
All rkVA @$ 0.18 /rkVA	$ 48	$ 48	$ 48	$ 48	$ 48	$ 64	$ 64	$ 64	$ 64	$ 80	$ 80	$ 80	$ 80	$ 96	$ 96	$ 96	$ 96		
Sub-Total	$ 1,197	$ 1,197	$ 1,197	$ 1,197	$ 1,197	$ 1,268	$ 1,268	$ 1,268	$ 1,268	$ 1,339	$ 1,339	$ 1,339	$ 1,339	$ 1,410	$ 1,410	$ 1,410	$ 1,410		
Riders																			
Phase IV Energy Efficiency Charge @ $ 0.22 /kW PLC	$ 330	$ 330	$ 330	$ 330	$ 330	$ 440	$ 440	$ 440	$ 440	$ 550	$ 550	$ 550	$ 550	$ 660	$ 660	$ 660	$ 660		
TCJA @ -3.130 %	$ (37)	$ (37)	$ (37)	$ (37)	$ (37)	$ (40)	$ (40)	$ (40)	$ (40)	$ (42)	$ (42)	$ (42)	$ (42)	$ (44)	$ (44)	$ (44)	$ (44)		
Smart Meter Charge @ $7.89	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8		
Default Service Support Charge @$ 1.237 /kW NSPL	$ 1,856	$ 1,856	$ 1,856	$ 1,856	$ 1,856	$ 2,474	$ 2,474	$ 2,474	$ 2,474	$ 3,093	$ 3,093	$ 3,093	$ 3,093	$ 3,711	$ 3,711	$ 3,711	$ 3,711		
Solar Photovoltaic Requirements Charge @ 0.000 ¢/kv	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Sub-Total	$ 2,156	$ 2,156	$ 2,156	$ 2,156	$ 2,156	$ 2,882	$ 2,882	$ 2,882	$ 2,882	$ 3,608	$ 3,608	$ 3,608	$ 3,608	$ 4,335	$ 4,335	$ 4,335	$ 4,335		
DSIC @ 5.000 %	$ 75	$ 75	$ 75	$ 75	$ 75	$ 84	$ 84	$ 84	$ 84	$ 93	$ 93	$ 93	$ 93	$ 102	$ 102	$ 102	$ 102		
PTC/HPS Charge																			
All kWh @ $ 0.06398 /kWh	$ -	$ 9,597	$ 28,791	$ 47,985	$ 70,058	$ 12,796	$ 38,388	$ 63,980	$ 93,411	$ 15,995	$ 47,985	$ 79,975	$ 116,764	$ 19,194	$ 57,582	$ 95,970	$ 140,116		
Sub Total	$ 3,428.06	$ 13,025.06	$ 32,219.06	$ 51,413.06	$ 73,486.16	$ 17,030.23	$ 42,622.23	$ 68,214.23	$ 97,645.03	$ 21,035.40	$ 53,025.40	$ 85,015.40	$ 121,803.90	$ 25,040.58	$ 63,428.58	$ 101,816.58	$ 145,962.78		
STAS @ -0.05 %	$ (1.71)	$ (6.51)	$ (16.11)	$ (25.71)	$ (36.74)	$ (8.52)	$ (21.31)	$ (34.11)	$ (48.82)	$ (10.52)	$ (26.51)	$ (42.51)	$ (60.90)	$ (12.52)	$ (31.71)	$ (50.91)	$ (72.98)		
Total Bill	**$ 3,426.34**	**$ 13,018.55**	**$ 32,202.95**	**$ 51,387.35**	**$ 73,449.42**	**$ 17,021.72**	**$ 42,600.92**	**$ 68,180.12**	**$ 97,596.21**	**$ 21,024.89**	**$ 52,998.89**	**$ 84,972.90**	**$ 121,743.00**	**$ 25,028.06**	**$ 63,396.86**	**$ 101,765.67**	**$ 145,889.79**		
UNBUNDLED RATES - PROPOSED																			
Distribution																			
Distribution Charge @ $1,396.23	$ 1,396	$ 1,396	$ 1,396	$ 1,396	$ 1,396	$ 1,396	$ 1,396	$ 1,396	$ 1,396	$ 1,396	$ 1,396	$ 1,396	$ 1,396	$ 1,396	$ 1,396	$ 1,396	$ 1,396		
Transformer Charge @ $1.69	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2	$ 2		
All kW @ $0.16/kW	$ 234	$ 234	$ 234	$ 234	$ 234	$ 312	$ 312	$ 312	$ 312	$ 391	$ 391	$ 391	$ 391	$ 469	$ 469	$ 469	$ 469		
All rkVA @$ 0.26 /rkVA	$ 68	$ 68	$ 68	$ 68	$ 68	$ 91	$ 91	$ 91	$ 91	$ 113	$ 113	$ 113	$ 113	$ 136	$ 136	$ 136	$ 136		
Sub-Total	$ 1,700	$ 1,700	$ 1,700	$ 1,700	$ 1,700	$ 1,801	$ 1,801	$ 1,801	$ 1,801	$ 1,902	$ 1,902	$ 1,902	$ 1,902	$ 2,003	$ 2,003	$ 2,003	$ 2,003		
Riders																			
Phase IV Energy Efficiency Charge @ $ 0.22 /kW PLC	$ 330	$ 330	$ 330	$ 330	$ 330	$ 440	$ 440	$ 440	$ 440	$ 550	$ 550	$ 550	$ 550	$ 660	$ 660	$ 660	$ 660		
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Default Service Support Charge @$ 1.237 /kW NSPL	$ 1,856	$ 1,856	$ 1,856	$ 1,856	$ 1,856	$ 2,474	$ 2,474	$ 2,474	$ 2,474	$ 3,093	$ 3,093	$ 3,093	$ 3,093	$ 3,711	$ 3,711	$ 3,711	$ 3,711		
Solar Photovoltaic Requirements Charge @ 0.000 ¢/kv	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Sub-Total	$ 2,186	$ 2,186	$ 2,186	$ 2,186	$ 2,186	$ 2,914	$ 2,914	$ 2,914	$ 2,914	$ 3,643	$ 3,643	$ 3,643	$ 3,643	$ 4,371	$ 4,371	$ 4,371	$ 4,371		
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
PTC/HPS Charge																			
All kWh @ $ 0.06398 /kWh	$ -	$ 9,597	$ 28,791	$ 47,985	$ 70,058	$ 12,796	$ 38,388	$ 63,980	$ 93,411	$ 15,995	$ 47,985	$ 79,975	$ 116,764	$ 19,194	$ 57,582	$ 95,970	$ 140,116		
Sub Total	$ 3,885.72	$ 13,482.72	$ 32,676.72	$ 51,870.72	$ 73,943.82	$ 17,510.98	$ 43,102.98	$ 68,694.98	$ 98,125.78	$ 21,539.25	$ 53,529.25	$ 85,519.25	$ 122,307.75	$ 25,567.51	$ 63,955.51	$ 102,343.51	$ 146,489.71		
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Total Bill	**$ 3,885.72**	**$ 13,482.72**	**$ 32,676.72**	**$ 51,870.72**	**$ 73,943.82**	**$ 17,510.98**	**$ 43,102.98**	**$ 68,694.98**	**$ 98,125.78**	**$ 21,539.25**	**$ 53,529.25**	**$ 85,519.25**	**$ 122,307.75**	**$ 25,567.51**	**$ 63,955.51**	**$ 102,343.51**	**$ 146,489.71**		
% Increase	**13.41%**	**3.57%**	**1.47%**	**0.94%**	**0.67%**	**2.87%**	**1.18%**	**0.76%**	**0.54%**	**2.45%**	**1.00%**	**0.64%**	**0.46%**	**2.16%**	**0.88%**	**0.57%**	**0.41%**		

West Penn Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.		Current			Pro Forma				
		Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue	Revenue Change	Percent Change
	SCHEDULE PP44 (Primary Power Service Sch. 44)	*[a]*	*[b]*	*[c]=[a]x[b]*	*[e]=[a]+[d]*	*[f]*	*[g]=[e]x[f]*	*[h]=[g]-[c]*	*[i]=[h]/[c]*
1	Distribution								
2	Customer Charge	16	$ 4.08	$ 67	16	$ 5.38	$ 88	$21	31.3%
3	Demand Charge								
4	All kVA	115,790	$ 0.11	12,737	115,790	$ 0.15	16,796	$4,059	31.9%
5	Energy Charge (kWh)								
6	All kWh	71,779,158	$ 0.00029	20,816	71,779,158	$ 0.00038	27,452	$6,636	31.9%
7	**Total Base Normalized Distribution Revenues**			**$ 33,620**			**$ 44,336**	$10,716	31.9%
8	Rider Charges								
9	Smart Meter Technologies Charge (Per Bill)	16	$ 7.89	$ 129	16	$ -	$ -	($129)	
10	TCJA Voluntary Surcharge		-3.13%	(1,052)		0.00%	-	1,052	-100.0%
11	STAS		-0.05%	(2,375)		0.00%	-	2,375	-100.0%
12	Distribution System Improvement Charge		5.00%	$ 2,561		0.00%	$ -	(2,561)	-100.0%
13	**Total Distribution Including Rider Charges**			**$ 32,882**			**$ 44,336**	$11,454	34.8%
14	Rider Charges								
15	Default Service Support Charge	84,185	$ 1.23700	104,137	84,185	$ 1.23700	104,137	-	0.0%
16	Universal Service Charge			-			-	-	0.0%
17	Solar Photovoltaic Requirements Charge	71,779,158	$ -	-	71,779,158	$ -	-	-	0.0%
18	Phase IV Energy Efficiency and Conservation Charge	84,185	$ 0.22000	18,521	84,185	$ 0.22000	18,521	-	0.0%
19	PTC/HPS Charge	71,779,158	$ 0.06398	4,592,431	71,779,158	$ 0.06398	4,592,431	-	0.0%
20	**Total Energy and Revenue**	71,779,158		**$ 4,747,970**	71,779,158		**$ 4,759,424**	**$ 11,454**	0.2%
21	Avg rate per kWh			$ 0.06615			$ 0.06631		
22	Proposed Increase						$ 11,454		
23	Percent Increase						0.24%		

West Penn Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE PP44
With Demands Up to 20,000 KW
At Average Levels of kWh Use

KW Demand																			
Total kW	5,000	5,000	5,000	5,000	5,000	10,000	10,000	10,000	10,000	15,000	15,000	15,000	15,000	20,000	20,000	20,000	20,000		
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730		
ENERGY USAGE																			
Monthly Energy Usage	0	500,000	1,500,000	2,500,000	3,650,000	1,000,000	3,000,000	5,000,000	7,300,000	1,500,000	4,500,000	7,500,000	10,950,000	2,000,000	6,000,000	10,000,000	14,600,000		
Total Energy Usage	0	500,000	1,500,000	2,500,000	3,650,000	1,000,000	3,000,000	5,000,000	7,300,000	1,500,000	4,500,000	7,500,000	10,950,000	2,000,000	6,000,000	10,000,000	14,600,000		
Total Proposed Bill	$ 8,015.66	$ 40,196.88	$ 104,559.33	$ 168,921.78	$ 242,938.59	$ 80,388.39	$ 209,113.28	$ 337,838.17	$ 485,871.80	$ 120,579.89	$ 313,667.23	$ 506,754.57	$ 728,805.01	$ 160,771.40	$ 418,221.18	$ 675,670.97	$ 971,738.22		
Total Current Bill	7,907.90	40,029.32	104,272.15	168,514.98	242,394.24	80,046.21	208,531.87	337,017.54	484,776.05	120,063.10	312,791.59	505,520.09	727,157.86	160,079.99	417,051.32	674,022.64	969,539.67		
Increase ($)	$ 107.76	$ 167.57	$ 287.18	$ 406.79	$ 544.35	$ 342.18	$ 581.41	$ 820.64	$ 1,095.75	$ 516.79	$ 875.64	$ 1,234.48	$ 1,647.15	$ 691.41	$ 1,169.86	$ 1,648.32	$ 2,198.55		
Increase (%)	1.36%	0.42%	0.28%	0.24%	0.22%	0.43%	0.28%	0.24%	0.23%	0.43%	0.28%	0.24%	0.23%	0.43%	0.28%	0.24%	0.23%		
Overall Increase (%)	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%		
UNBUNDLED RATES - CURRENT																			
Distribution																			
Distribution Charge @ $4.08	$ 4	$ 4	$ 4	$ 4	$ 4	$ 4	$ 4	$ 4	$ 4	$ 4	$ 4	$ 4	$ 4	$ 4	$ 4	$ 4	$ 4		
All kWh @ $ 0.00029 /kWh	$ -	$ 145	$ 435	$ 725	$ 1,059	$ 290	$ 870	$ 1,450	$ 2,117	$ 435	$ 1,305	$ 2,175	$ 3,176	$ 580	$ 1,740	$ 2,900	$ 4,234		
All kW @ $0.11/kW	$ 550	$ 550	$ 550	$ 550	$ 550	$ 1,100	$ 1,100	$ 1,100	$ 1,100	$ 1,650	$ 1,650	$ 1,650	$ 1,650	$ 2,200	$ 2,200	$ 2,200	$ 2,200		
Sub-Total	$ 554	$ 699	$ 989	$ 1,279	$ 1,613	$ 1,394	$ 1,974	$ 2,554	$ 3,221	$ 2,089	$ 2,959	$ 3,829	$ 4,830	$ 2,784	$ 3,944	$ 5,104	$ 6,438		
Riders																			
Phase IV Energy Efficiency Charge @ $ 0.22 /kW PLC	$ 1,100	$ 1,100	$ 1,100	$ 1,100	$ 1,100	$ 2,200	$ 2,200	$ 2,200	$ 2,200	$ 3,300	$ 3,300	$ 3,300	$ 3,300	$ 4,400	$ 4,400	$ 4,400	$ 4,400		
TCJA @ -3.130 %	$ (17)	$ (22)	$ (31)	$ (40)	$ (50)	$ (44)	$ (62)	$ (80)	$ (101)	$ (65)	$ (93)	$ (120)	$ (151)	$ (87)	$ (123)	$ (160)	$ (202)		
Smart Meter Charge @ $7.89	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8		
Default Service Support Charge @ $ 1.237 /kW NSPL	$ 6,185	$ 6,185	$ 6,185	$ 6,185	$ 6,185	$ 12,370	$ 12,370	$ 12,370	$ 12,370	$ 18,555	$ 18,555	$ 18,555	$ 18,555	$ 24,740	$ 24,740	$ 24,740	$ 24,740		
Solar Photovoltaic Requirements Charge @ 0.000 ¢/kW	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Sub-Total	$ 7,276	$ 7,271	$ 7,262	$ 7,253	$ 7,242	$ 14,534	$ 14,516	$ 14,498	$ 14,477	$ 21,798	$ 21,770	$ 21,743	$ 21,712	$ 29,061	$ 29,024	$ 28,988	$ 28,946		
DSIC @ 5.000 %	$ 82	$ 89	$ 103	$ 117	$ 133	$ 178	$ 206	$ 234	$ 266	$ 267	$ 309	$ 351	$ 399	$ 355	$ 411	$ 468	$ 532		
PTC/HPS Charge																			
All kWh @ $ 0.06398 /kWh	$ -	$ 31,990	$ 95,970	$ 159,950	$ 233,527	$ 63,980	$ 191,940	$ 319,900	$ 467,054	$ 95,970	$ 287,910	$ 479,850	$ 700,581	$ 127,960	$ 383,880	$ 639,800	$ 934,108		
Sub Total	$ 7,912	$ 40,049	$ 104,324	$ 168,599	$ 242,515	$ 80,086	$ 208,636	$ 337,186	$ 485,019	$ 120,123	$ 312,948	$ 505,773	$ 727,522	$ 160,160	$ 417,260	$ 674,360	$ 970,025		
STAS @ -0.05 %	$ (4)	$ (20)	$ (52)	$ (84)	$ (121)	$ (40)	$ (104)	$ (169)	$ (243)	$ (60)	$ (156)	$ (253)	$ (364)	$ (80)	$ (209)	$ (337)	$ (485)		
Total Bill	**$ 7,908**	**$ 40,029**	**$ 104,272**	**$ 168,515**	**$ 242,394**	**$ 80,046**	**$ 208,532**	**$ 337,018**	**$ 484,776**	**$ 120,063**	**$ 312,792**	**$ 505,520**	**$ 727,158**	**$ 160,080**	**$ 417,051**	**$ 674,023**	**$ 969,540**		
UNBUNDLED RATES - PROPOSED																			
Distribution																			
Distribution Charge @ $5.38	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5		
All kWh @ $ 0.00038 /kWh	$ -	$ 191	$ 574	$ 956	$ 1,396	$ 382	$ 1,147	$ 1,912	$ 2,792	$ 574	$ 1,721	$ 2,868	$ 4,188	$ 765	$ 2,295	$ 3,824	$ 5,584		
All kW @ $0.15/kW	$ 725	$ 725	$ 725	$ 725	$ 725	$ 1,451	$ 1,451	$ 1,451	$ 1,451	$ 2,176	$ 2,176	$ 2,176	$ 2,176	$ 2,901	$ 2,901	$ 2,901	$ 2,901		
Sub-Total	$ 731	$ 922	$ 1,304	$ 1,687	$ 2,127	$ 1,838	$ 2,603	$ 3,368	$ 4,248	$ 2,755	$ 3,902	$ 5,050	$ 6,369	$ 3,671	$ 5,201	$ 6,731	$ 8,490		
Riders																			
Phase IV Energy Efficiency Charge @ $ 0.22 /kW PLC	$ 1,100	$ 1,100	$ 1,100	$ 1,100	$ 1,100	$ 2,200	$ 2,200	$ 2,200	$ 2,200	$ 3,300	$ 3,300	$ 3,300	$ 3,300	$ 4,400	$ 4,400	$ 4,400	$ 4,400		
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Default Service Support Charge @$ 1.237 /kW NSPL	$ 6,185	$ 6,185	$ 6,185	$ 6,185	$ 6,185	$ 12,370	$ 12,370	$ 12,370	$ 12,370	$ 18,555	$ 18,555	$ 18,555	$ 18,555	$ 24,740	$ 24,740	$ 24,740	$ 24,740		
Solar Photovoltaic Requirements Charge @ 0.000 ¢/kW	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Sub-Total	$ 7,285	$ 7,285	$ 7,285	$ 7,285	$ 7,285	$ 14,570	$ 14,570	$ 14,570	$ 14,570	$ 21,855	$ 21,855	$ 21,855	$ 21,855	$ 29,140	$ 29,140	$ 29,140	$ 29,140		
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
PTC/HPS Charge																			
All kWh @ $ 0.06398 /kWh	$ -	$ 31,990	$ 95,970	$ 159,950	$ 233,527	$ 63,980	$ 191,940	$ 319,900	$ 467,054	$ 95,970	$ 287,910	$ 479,850	$ 700,581	$ 127,960	$ 383,880	$ 639,800	$ 934,108		
Sub Total	$ 8,016	$ 40,197	$ 104,559	$ 168,922	$ 242,939	$ 80,388	$ 209,113	$ 337,838	$ 485,872	$ 120,580	$ 313,667	$ 506,755	$ 728,805	$ 160,771	$ 418,221	$ 675,671	$ 971,738		
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Total Bill	**$ 8,016**	**$ 40,197**	**$ 104,559**	**$ 168,922**	**$ 242,939**	**$ 80,388**	**$ 209,113**	**$ 337,838**	**$ 485,872**	**$ 120,580**	**$ 313,667**	**$ 506,755**	**$ 728,805**	**$ 160,771**	**$ 418,221**	**$ 675,671**	**$ 971,738**		
% Increase	**1.36%**	**0.42%**	**0.28%**	**0.24%**	**0.22%**	**0.43%**	**0.28%**	**0.24%**	**0.23%**	**0.43%**	**0.28%**	**0.24%**	**0.23%**	**0.43%**	**0.28%**	**0.24%**	**0.23%**		

West Penn Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE PP44
With Demands Over 20,000 KW
At Average Levels of kWh Use

KW Demand																		
Total kW	25,000	25,000	25,000	25,000	25,000	30,000	30,000	30,000	30,000	35,000	35,000	35,000	35,000	40,000	40,000	40,000	40,000	
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730	
ENERGY USAGE																		
Monthly Energy Usage	0	2,500,000	7,500,000	12,500,000	18,250,000	3,000,000	9,000,000	15,000,000	21,900,000	3,500,000	10,500,000	17,500,000	25,550,000	4,000,000	12,000,000	20,000,000	29,200,000	
Total Energy Usage	0	2,500,000	7,500,000	12,500,000	18,250,000	3,000,000	9,000,000	15,000,000	21,900,000	3,500,000	10,500,000	17,500,000	25,550,000	4,000,000	12,000,000	20,000,000	29,200,000	
Total Proposed Bill	$ 40,056.78	$ 200,962.90	$ 522,775.13	$ 844,587.36	$ 1,214,671.43	$ 241,154.40	$ 627,329.08	$ 1,013,503.76	$ 1,457,604.64	$ 281,345.91	$ 731,883.03	$ 1,182,420.15	$ 1,700,537.84	$ 321,537.41	$ 836,436.98	$ 1,351,336.55	$ 1,943,471.05	
Total Current Bill	39,489.80	200,096.88	521,311.04	842,525.20	1,211,921.48	240,113.77	625,570.76	1,011,027.75	1,454,303.29	280,130.66	729,830.48	1,179,530.30	1,696,685.10	320,147.55	834,090.20	1,348,032.86	1,939,066.91	
Increase ($)	$ 566.98	$ 866.02	$ 1,464.09	$ 2,062.16	$ 2,749.95	$ 1,040.63	$ 1,758.32	$ 2,476.01	$ 3,301.35	$ 1,215.25	$ 2,052.55	$ 2,889.85	$ 3,852.75	$ 1,389.86	$ 2,346.78	$ 3,303.69	$ 4,404.14	
Increase (%)	1.44%	0.43%	0.28%	0.24%	0.23%	0.43%	0.28%	0.24%	0.23%	0.43%	0.28%	0.24%	0.23%	0.43%	0.28%	0.25%	0.23%	
Overall Increase (%)	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	
UNBUNDLED RATES - CURRENT																		
Distribution																		
Distribution Charge @ $4.08	$ 4	$ 4	$ 4	$ 4	$ 4	$ 4	$ 4	$ 4	$ 4	$ 4	$ 4	$ 4	$ 4	$ 4	$ 4	$ 4	$ 4	
All kWh @ $ 0.00029 /kWh	$ -	$ 725	$ 2,175	$ 3,625	$ 5,293	$ 870	$ 2,610	$ 4,350	$ 6,351	$ 1,015	$ 3,045	$ 5,075	$ 7,410	$ 1,160	$ 3,480	$ 5,800	$ 8,468	
All kW @ $0.11/kW	$ 2,750	$ 2,750	$ 2,750	$ 2,750	$ 2,750	$ 3,300	$ 3,300	$ 3,300	$ 3,300	$ 3,850	$ 3,850	$ 3,850	$ 3,850	$ 4,400	$ 4,400	$ 4,400	$ 4,400	
Sub-Total	$ 2,754	$ 3,479	$ 4,929	$ 6,379	$ 8,047	$ 4,174	$ 5,914	$ 7,654	$ 9,655	$ 4,869	$ 6,899	$ 8,929	$ 11,264	$ 5,564	$ 7,884	$ 10,204	$ 12,872	
Riders																		
Phase IV Energy Efficiency Charge @ $ 0.22 /kW PLC	$ 5,500	$ 5,500	$ 5,500	$ 5,500	$ 5,500	$ 6,600	$ 6,600	$ 6,600	$ 6,600	$ 7,700	$ 7,700	$ 7,700	$ 7,700	$ 8,800	$ 8,800	$ 8,800	$ 8,800	
TCJA @ -3.130 %	$ (86)	$ (109)	$ (154)	$ (200)	$ (252)	$ (131)	$ (185)	$ (240)	$ (302)	$ (152)	$ (216)	$ (279)	$ (353)	$ (174)	$ (247)	$ (319)	$ (403)	
Smart Meter Charge @ $7.89	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	
Default Service Support Charge @ $ 1.237 /kW NSPL	$ 30,925	$ 30,925	$ 30,925	$ 30,925	$ 30,925	$ 37,110	$ 37,110	$ 37,110	$ 37,110	$ 43,295	$ 43,295	$ 43,295	$ 43,295	$ 49,480	$ 49,480	$ 49,480	$ 49,480	
Solar Photovoltaic Requirements Charge @ 0.000 ¢/k	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Sub-Total	$ 36,347	$ 36,324	$ 36,279	$ 36,233	$ 36,181	$ 43,587	$ 43,533	$ 43,478	$ 43,416	$ 50,850	$ 50,787	$ 50,723	$ 50,650	$ 58,114	$ 58,041	$ 57,969	$ 57,885	
DSIC @ 5.000 %	$ 409	$ 444	$ 514	$ 584	$ 665	$ 533	$ 617	$ 701	$ 798	$ 621	$ 720	$ 818	$ 931	$ 710	$ 822	$ 935	$ 1,064	
PTC/HPS Charge																		
All kWh @ $ 0.06398 /kWh	$ -	$ 159,950	$ 479,850	$ 799,750	$ 1,167,635	$ 191,940	$ 575,820	$ 959,700	$ 1,401,162	$ 223,930	$ 671,790	$ 1,119,650	$ 1,634,689	$ 255,920	$ 767,760	$ 1,279,600	$ 1,868,216	
Sub Total	$ 39,510	$ 200,197	$ 521,572	$ 842,947	$ 1,212,528	$ 240,234	$ 625,884	$ 1,011,534	$ 1,455,031	$ 280,271	$ 730,196	$ 1,180,120	$ 1,697,534	$ 320,308	$ 834,507	$ 1,348,707	$ 1,940,037	
STAS @ -0.05 %	$ (20)	$ (100)	$ (261)	$ (421)	$ (606)	$ (120)	$ (313)	$ (506)	$ (728)	$ (140)	$ (365)	$ (590)	$ (849)	$ (160)	$ (417)	$ (674)	$ (970)	
Total Bill	**$ 39,490**	**$ 200,097**	**$ 521,311**	**$ 842,525**	**$ 1,211,921**	**$ 240,114**	**$ 625,571**	**$ 1,011,028**	**$ 1,454,303**	**$ 280,131**	**$ 729,830**	**$ 1,179,530**	**$ 1,696,685**	**$ 320,148**	**$ 834,090**	**$ 1,348,033**	**$ 1,939,067**	
UNBUNDLED RATES - PROPOSED																		
Distribution																		
Distribution Charge @ $5.38	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	
All kWh @ $ 0.00038 /kWh	$ -	$ 956	$ 2,868	$ 4,781	$ 6,980	$ 1,147	$ 3,442	$ 5,737	$ 8,376	$ 1,339	$ 4,016	$ 6,693	$ 9,771	$ 1,530	$ 4,589	$ 7,649	$ 11,167	
All kW @ $0.15/kW	$ 3,626	$ 3,626	$ 3,626	$ 3,626	$ 3,626	$ 4,352	$ 4,352	$ 4,352	$ 4,352	$ 5,077	$ 5,077	$ 5,077	$ 5,077	$ 5,802	$ 5,802	$ 5,802	$ 5,802	
Sub-Total	$ 3,632	$ 4,588	$ 6,500	$ 8,412	$ 10,611	$ 5,504	$ 7,799	$ 10,094	$ 12,733	$ 6,421	$ 9,098	$ 11,775	$ 14,854	$ 7,337	$ 10,397	$ 13,457	$ 16,975	
Riders																		
Phase IV Energy Efficiency Charge @ $ 0.22 /kW PLC	$ 5,500	$ 5,500	$ 5,500	$ 5,500	$ 5,500	$ 6,600	$ 6,600	$ 6,600	$ 6,600	$ 7,700	$ 7,700	$ 7,700	$ 7,700	$ 8,800	$ 8,800	$ 8,800	$ 8,800	
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Default Service Support Charge @$ 1.237 /kW NSPL	$ 30,925	$ 30,925	$ 30,925	$ 30,925	$ 30,925	$ 37,110	$ 37,110	$ 37,110	$ 37,110	$ 43,295	$ 43,295	$ 43,295	$ 43,295	$ 49,480	$ 49,480	$ 49,480	$ 49,480	
Solar Photovoltaic Requirements Charge @ 0.000 ¢/k	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Sub-Total	$ 36,425	$ 36,425	$ 36,425	$ 36,425	$ 36,425	$ 43,710	$ 43,710	$ 43,710	$ 43,710	$ 50,995	$ 50,995	$ 50,995	$ 50,995	$ 58,280	$ 58,280	$ 58,280	$ 58,280	
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
PTC/HPS Charge																		
All kWh @ $ 0.06398 /kWh	$ -	$ 159,950	$ 479,850	$ 799,750	$ 1,167,635	$ 191,940	$ 575,820	$ 959,700	$ 1,401,162	$ 223,930	$ 671,790	$ 1,119,650	$ 1,634,689	$ 255,920	$ 767,760	$ 1,279,600	$ 1,868,216	
Sub Total	$ 40,057	$ 200,963	$ 522,775	$ 844,587	$ 1,214,671	$ 241,154	$ 627,329	$ 1,013,504	$ 1,457,605	$ 281,346	$ 731,883	$ 1,182,420	$ 1,700,538	$ 321,537	$ 836,437	$ 1,351,337	$ 1,943,471	
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Total Bill	**$ 40,057**	**$ 200,963**	**$ 522,775**	**$ 844,587**	**$ 1,214,671**	**$ 241,154**	**$ 627,329**	**$ 1,013,504**	**$ 1,457,605**	**$ 281,346**	**$ 731,883**	**$ 1,182,420**	**$ 1,700,538**	**$ 321,537**	**$ 836,437**	**$ 1,351,337**	**$ 1,943,471**	
% Increase	**1.44%**	**0.43%**	**0.28%**	**0.24%**	**0.23%**	**0.43%**	**0.28%**	**0.24%**	**0.23%**	**0.43%**	**0.28%**	**0.24%**	**0.23%**	**0.43%**	**0.28%**	**0.25%**	**0.23%**	

West Penn Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.		Current			Pro Forma				
		Billing Determinants	Rate	Revenue	Billing Determinants	Rate	Revenue	Revenue Change	Percent Change
	SCHEDULE PP46 (Primary Power Service Sch. 46)	*[a]*	*[b]*	*[c]=[a]x[b]*	*[e]=[a]+[d]*	*[f]*	*[g]=[e]x[f]*	*[h]=[g]-[c]*	*[i]=[h]/[c]*
1	Distribution								
2	Customer Charge	33	$ 5.45	$ 178	33	$ 7.78	$ 254	$76	42.7%
3	Demand Charge								
4	All kVA @50% Demand	7,014,915	$ 0.52	1,823,878	7,014,915	$ 0.74	2,603,358	$779,480	42.7%
5	Energy Charge (kWh)								
6	All kWh	1,012,139,446	$ 0.00104	1,052,625	1,012,139,446	$ 0.00148	1,502,492	$449,867	42.7%
7	**Total Base Normalized Distribution Revenues**			**$ 2,876,681**			**$ 4,106,104**	$1,229,423	42.7%
8	Rider Charges								
9	Smart Meter Technologies Charge (Per Bill)	33	$ 7.89	$ 257	33	$ -	$ -	($257)	
10	TCJA Voluntary Surcharge		-3.13%	(90,040)		0.00%	-	90,040	-100.0%
11	STAS		-0.05%	(35,314)		0.00%	-	35,314	-100.0%
12	Distribution System Improvement Charge		5.00%	$ 161,416		0.00%	$ -	(161,416)	-100.0%
13	**Total Distribution Including Rider Charges**			**$ 2,913,000**			**$ 4,106,104**	$1,193,104	41.0%
14	Rider Charges								
15	Default Service Support Charge	2,006,501	$ 1.23700	2,482,041	2,006,501	$ 1.23700	2,482,041	-	0.0%
16	Universal Service Charge			-			-	-	0.0%
17	Solar Photovoltaic Requirements Charge	1,012,139,446	$ -	-	1,012,139,446	$ -	-	-	0.0%
18	Phase IV Energy Efficiency and Conservation Charge	2,006,501	$ 0.22000	441,430	2,006,501	$ 0.22000	441,430	-	0.0%
19	PTC/HPS Charge	1,012,139,446	$ 0.06398	64,756,682	1,012,139,446	$ 0.06398	64,756,682	-	0.0%
20	**Total Energy and Revenue**	1,012,139,446		**$ 70,593,153**	1,012,139,446		**$ 71,786,257**	**$ 1,193,104**	1.7%
21	Avg rate per kWh			$ 0.06975			$ 0.07093		
22	Proposed Increase						$ 1,193,104		
23	Percent Increase						1.69%		

West Penn Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE PP46
With Demands Up to 20,000 KW
At Average Levels of kWh Use

KW Demand																			
Total kW	5,000	5,000	5,000	5,000	5,000	10,000	10,000	10,000	10,000	15,000	15,000	15,000	15,000	20,000	20,000	20,000	20,000		
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730		
ENERGY USAGE																			
Monthly Energy Usage	0	500,000	1,500,000	2,500,000	3,650,000	1,000,000	3,000,000	5,000,000	7,300,000	1,500,000	4,500,000	7,500,000	10,950,000	2,000,000	6,000,000	10,000,000	14,600,000		
Total Energy Usage	0	500,000	1,500,000	2,500,000	3,650,000	1,000,000	3,000,000	5,000,000	7,300,000	1,500,000	4,500,000	7,500,000	10,950,000	2,000,000	6,000,000	10,000,000	14,600,000		
Total Proposed Bill	$ 9,148.37	$ 41,880.60	$ 107,345.07	$ 172,809.54	$ 248,093.69	$ 83,753.43	$ 214,682.37	$ 345,611.31	$ 496,179.59	$ 125,626.25	$ 322,019.66	$ 518,413.07	$ 744,265.50	$ 167,499.07	$ 429,356.96	$ 691,214.84	$ 992,351.40		
Total Current Bill	8,671.77	41,174.42	106,179.72	171,185.02	245,941.12	82,335.01	212,345.61	342,356.22	491,868.41	123,495.61	318,511.51	513,527.42	737,795.71	164,656.20	424,677.41	684,698.61	983,723.00		
Increase ($)	$ 476.60	$ 706.19	$ 1,165.36	$ 1,624.53	$ 2,152.57	$ 1,418.41	$ 2,336.75	$ 3,255.09	$ 4,311.18	$ 2,130.64	$ 3,508.15	$ 4,885.66	$ 6,469.79	$ 2,842.87	$ 4,679.55	$ 6,516.23	$ 8,628.40		
Increase (%)	5.50%	1.72%	1.10%	0.95%	0.88%	1.72%	1.10%	0.95%	0.88%	1.73%	1.10%	0.95%	0.88%	1.73%	1.10%	0.95%	0.88%		
Overall Increase (%)	1.69%	1.69%	1.69%	1.69%	1.69%	1.69%	1.69%	1.69%	1.69%	1.69%	1.69%	1.69%	1.69%	1.69%	1.69%	1.69%	1.69%		
UNBUNDLED RATES - CURRENT																			
Distribution																			
Distribution Charge @ $5.45	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5		
All kWh @ $ 0.00104 /kWh	$ -	$ 520	$ 1,560	$ 2,600	$ 3,796	$ 1,040	$ 3,120	$ 5,200	$ 7,592	$ 1,560	$ 4,680	$ 7,800	$ 11,388	$ 2,080	$ 6,240	$ 10,400	$ 15,184		
All kW @ $0.26/kW	$ 1,300	$ 1,300	$ 1,300	$ 1,300	$ 1,300	$ 2,600	$ 2,600	$ 2,600	$ 2,600	$ 3,900	$ 3,900	$ 3,900	$ 3,900	$ 5,200	$ 5,200	$ 5,200	$ 5,200		
Sub-Total	$ 1,305	$ 1,825	$ 2,865	$ 3,905	$ 5,101	$ 3,645	$ 5,725	$ 7,805	$ 10,197	$ 5,465	$ 8,585	$ 11,705	$ 15,293	$ 7,285	$ 11,445	$ 15,605	$ 20,389		
Riders																			
Phase IV Energy Efficiency Charge @ $ 0.22 /kW PLC	$ 1,100	$ 1,100	$ 1,100	$ 1,100	$ 1,100	$ 2,200	$ 2,200	$ 2,200	$ 2,200	$ 3,300	$ 3,300	$ 3,300	$ 3,300	$ 4,400	$ 4,400	$ 4,400	$ 4,400		
TCJA @ -3.130 %	$ (41)	$ (57)	$ (90)	$ (122)	$ (160)	$ (114)	$ (179)	$ (244)	$ (319)	$ (171)	$ (269)	$ (366)	$ (479)	$ (228)	$ (358)	$ (488)	$ (638)		
Smart Meter Charge @ $7.89	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8		
Default Service Support Charge @ $ 1.237 /kW NSPL	$ 6,185	$ 6,185	$ 6,185	$ 6,185	$ 6,185	$ 12,370	$ 12,370	$ 12,370	$ 12,370	$ 18,555	$ 18,555	$ 18,555	$ 18,555	$ 24,740	$ 24,740	$ 24,740	$ 24,740		
Solar Photovoltaic Requirements Charge @ 0.000 ¢/k	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Sub-Total	$ 7,252	$ 7,236	$ 7,203	$ 7,171	$ 7,133	$ 14,464	$ 14,399	$ 14,334	$ 14,259	$ 21,692	$ 21,594	$ 21,497	$ 21,384	$ 28,920	$ 28,790	$ 28,659	$ 28,510		
DSIC @ 5.000 %	$ 119	$ 144	$ 194	$ 245	$ 302	$ 287	$ 388	$ 488	$ 604	$ 430	$ 581	$ 732	$ 906	$ 573	$ 775	$ 976	$ 1,208		
PTC/HPS Charge																			
All kWh @ $ 0.06398 /kWh	$ -	$ 31,990	$ 95,970	$ 159,950	$ 233,527	$ 63,980	$ 191,940	$ 319,900	$ 467,054	$ 95,970	$ 287,910	$ 479,850	$ 700,581	$ 127,960	$ 383,880	$ 639,800	$ 934,108		
Sub Total	$ 8,676	$ 41,195	$ 106,233	$ 171,271	$ 246,064	$ 82,376	$ 212,452	$ 342,527	$ 492,114	$ 123,557	$ 318,671	$ 513,784	$ 738,165	$ 164,739	$ 424,890	$ 685,041	$ 984,215		
STAS @ -0.05 %	$ (4)	$ (21)	$ (53)	$ (86)	$ (123)	$ (41)	$ (106)	$ (171)	$ (246)	$ (62)	$ (159)	$ (257)	$ (369)	$ (82)	$ (212)	$ (343)	$ (492)		
Total Bill	**$ 8,672**	**$ 41,174**	**$ 106,180**	**$ 171,185**	**$ 245,941**	**$ 82,335**	**$ 212,346**	**$ 342,356**	**$ 491,868**	**$ 123,496**	**$ 318,512**	**$ 513,527**	**$ 737,796**	**$ 164,656**	**$ 424,677**	**$ 684,699**	**$ 983,723**		
UNBUNDLED RATES - PROPOSED																			
Distribution																			
Distribution Charge @ $7.78	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8		
All kWh @ $ 0.00148 /kWh	$ -	$ 742	$ 2,227	$ 3,711	$ 5,418	$ 1,484	$ 4,453	$ 7,422	$ 10,837	$ 2,227	$ 6,680	$ 11,134	$ 16,255	$ 2,969	$ 8,907	$ 14,845	$ 21,673		
All kW @ $0.37/kW	$ 1,856	$ 1,856	$ 1,856	$ 1,856	$ 1,856	$ 3,711	$ 3,711	$ 3,711	$ 3,711	$ 5,567	$ 5,567	$ 5,567	$ 5,567	$ 7,422	$ 7,422	$ 7,422	$ 7,422		
Sub-Total	$ 1,863	$ 2,606	$ 4,090	$ 5,575	$ 7,282	$ 5,203	$ 8,172	$ 11,141	$ 14,556	$ 7,801	$ 12,255	$ 16,708	$ 21,829	$ 10,399	$ 16,337	$ 22,275	$ 29,103		
Riders																			
Phase IV Energy Efficiency Charge @ $ 0.22 /kW PLC	$ 1,100	$ 1,100	$ 1,100	$ 1,100	$ 1,100	$ 2,200	$ 2,200	$ 2,200	$ 2,200	$ 3,300	$ 3,300	$ 3,300	$ 3,300	$ 4,400	$ 4,400	$ 4,400	$ 4,400		
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Default Service Support Charge @$ 1.237 /kW NSPL	$ 6,185	$ 6,185	$ 6,185	$ 6,185	$ 6,185	$ 12,370	$ 12,370	$ 12,370	$ 12,370	$ 18,555	$ 18,555	$ 18,555	$ 18,555	$ 24,740	$ 24,740	$ 24,740	$ 24,740		
Solar Photovoltaic Requirements Charge @ 0.000 ¢/k	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Sub-Total	$ 7,285	$ 7,285	$ 7,285	$ 7,285	$ 7,285	$ 14,570	$ 14,570	$ 14,570	$ 14,570	$ 21,855	$ 21,855	$ 21,855	$ 21,855	$ 29,140	$ 29,140	$ 29,140	$ 29,140		
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
PTC/HPS Charge																			
All kWh @ $ 0.06398 /kWh	$ -	$ 31,990	$ 95,970	$ 159,950	$ 233,527	$ 63,980	$ 191,940	$ 319,900	$ 467,054	$ 95,970	$ 287,910	$ 479,850	$ 700,581	$ 127,960	$ 383,880	$ 639,800	$ 934,108		
Sub Total	$ 9,148	$ 41,881	$ 107,345	$ 172,810	$ 248,094	$ 83,753	$ 214,682	$ 345,611	$ 496,180	$ 125,626	$ 322,020	$ 518,413	$ 744,265	$ 167,499	$ 429,357	$ 691,215	$ 992,351		
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Total Bill	**$ 9,148**	**$ 41,881**	**$ 107,345**	**$ 172,810**	**$ 248,094**	**$ 83,753**	**$ 214,682**	**$ 345,611**	**$ 496,180**	**$ 125,626**	**$ 322,020**	**$ 518,413**	**$ 744,265**	**$ 167,499**	**$ 429,357**	**$ 691,215**	**$ 992,351**		
% Increase	**5.50%**	**1.72%**	**1.10%**	**0.95%**	**0.88%**	**1.72%**	**1.10%**	**0.95%**	**0.88%**	**1.73%**	**1.10%**	**0.95%**	**0.88%**	**1.73%**	**1.10%**	**0.95%**	**0.88%**		

West Penn Rate District
COMPARISON BETWEEN PRESENT AND PROPOSED RATES
RATE PP46
With Demands Over 20,000 KW
At Average Levels of kWh Use

KW Demand																			
Total kW	25,000	25,000	25,000	25,000	25,000	30,000	30,000	30,000	30,000	35,000	35,000	35,000	35,000	40,000	40,000	40,000	40,000
Hrs Use	0	100	300	500	730	100	300	500	730	100	300	500	730	100	300	500	730
ENERGY USAGE																			
Monthly Energy Usage	0	2,500,000	7,500,000	12,500,000	18,250,000	3,000,000	9,000,000	15,000,000	21,900,000	3,500,000	10,500,000	17,500,000	25,550,000	4,000,000	12,000,000	20,000,000	29,200,000
Total Energy Usage	0	2,500,000	7,500,000	12,500,000	18,250,000	3,000,000	9,000,000	15,000,000	21,900,000	3,500,000	10,500,000	17,500,000	25,550,000	4,000,000	12,000,000	20,000,000	29,200,000
Total Proposed Bill	$ 45,710.72	$ 209,371.89	$ 536,694.25	$ 864,016.60	$ 1,240,437.31	$ 251,244.72	$ 644,031.54	$ 1,036,818.37	$ 1,488,523.22	$ 293,117.54	$ 751,368.84	$ 1,209,620.13	$ 1,736,609.12	$ 334,990.36	$ 858,706.13	$ 1,382,421.90	$ 1,984,695.03
Total Current Bill	43,303.54	205,816.80	530,843.30	855,869.81	1,229,650.29	246,977.39	637,009.20	1,027,041.01	1,475,577.59	288,137.99	743,175.10	1,198,212.21	1,721,504.88	329,298.58	849,340.99	1,369,383.41	1,967,432.18
Increase ($)	$ 2,407.17	$ 3,555.10	$ 5,850.95	$ 8,146.79	$ 10,787.02	$ 4,267.33	$ 7,022.34	$ 9,777.36	$ 12,945.63	$ 4,979.55	$ 8,193.74	$ 11,407.93	$ 15,104.24	$ 5,691.78	$ 9,365.14	$ 13,038.49	$ 17,262.85
Increase (%)	5.56%	1.73%	1.10%	0.95%	0.88%	1.73%	1.10%	0.95%	0.88%	1.73%	1.10%	0.95%	0.88%	1.73%	1.10%	0.95%	0.88%
Overall Increase (%)	1.69%	1.69%	1.69%	1.69%	1.69%	1.69%	1.69%	1.69%	1.69%	1.69%	1.69%	1.69%	1.69%	1.69%	1.69%	1.69%	1.69%
UNBUNDLED RATES - CURRENT																			
Distribution																			
Distribution Charge @ $5.45	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5
All kWh @ $ 0.00104 /kWh	$ -	$ 2,600	$ 7,800	$ 13,000	$ 18,980	$ 3,120	$ 9,360	$ 15,600	$ 22,776	$ 3,640	$ 10,920	$ 18,200	$ 26,572	$ 4,160	$ 12,480	$ 20,800	$ 30,368
All kW @ $0.26/kW	$ 6,500	$ 6,500	$ 6,500	$ 6,500	$ 6,500	$ 7,800	$ 7,800	$ 7,800	$ 7,800	$ 9,100	$ 9,100	$ 9,100	$ 9,100	$ 10,400	$ 10,400	$ 10,400	$ 10,400
Sub-Total	$ 6,505	$ 9,105	$ 14,305	$ 19,505	$ 25,485	$ 10,925	$ 17,165	$ 23,405	$ 30,581	$ 12,745	$ 20,025	$ 27,305	$ 35,677	$ 14,565	$ 22,885	$ 31,205	$ 40,773
Riders																			
Phase IV Energy Efficiency Charge @ $ 0.22 /kW PLC	$ 5,500	$ 5,500	$ 5,500	$ 5,500	$ 5,500	$ 6,600	$ 6,600	$ 6,600	$ 6,600	$ 7,700	$ 7,700	$ 7,700	$ 7,700	$ 8,800	$ 8,800	$ 8,800	$ 8,800
TCJA @ -3.130 %	$ (204)	$ (285)	$ (448)	$ (611)	$ (798)	$ (342)	$ (537)	$ (733)	$ (957)	$ (399)	$ (627)	$ (855)	$ (1,117)	$ (456)	$ (716)	$ (977)	$ (1,276)
Smart Meter Charge @ $7.89	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8
Default Service Support Charge @ $ 1.237 /kW NSPL	$ 30,925	$ 30,925	$ 30,925	$ 30,925	$ 30,925	$ 37,110	$ 37,110	$ 37,110	$ 37,110	$ 43,295	$ 43,295	$ 43,295	$ 43,295	$ 49,480	$ 49,480	$ 49,480	$ 49,480
Solar Photovoltaic Requirements Charge @ 0.000 ¢/k	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sub-Total	$ 36,229	$ 36,148	$ 35,985	$ 35,822	$ 35,635	$ 43,376	$ 43,181	$ 42,985	$ 42,761	$ 50,604	$ 50,376	$ 50,148	$ 49,886	$ 57,832	$ 57,572	$ 57,311	$ 57,012
DSIC @ 5.000 %	$ 590	$ 716	$ 968	$ 1,220	$ 1,510	$ 860	$ 1,162	$ 1,464	$ 1,812	$ 1,003	$ 1,355	$ 1,708	$ 2,113	$ 1,146	$ 1,549	$ 1,952	$ 2,415
PTC/HPS Charge																			
All kWh @ $ 0.06398 /kWh	$ -	$ 159,950	$ 479,850	$ 799,750	$ 1,167,635	$ 191,940	$ 575,820	$ 959,700	$ 1,401,162	$ 223,930	$ 671,790	$ 1,119,650	$ 1,634,689	$ 255,920	$ 767,760	$ 1,279,600	$ 1,868,216
Sub Total	$ 43,325	$ 205,920	$ 531,109	$ 856,298	$ 1,230,265	$ 247,101	$ 637,328	$ 1,027,555	$ 1,476,316	$ 288,282	$ 743,547	$ 1,198,812	$ 1,722,366	$ 329,463	$ 849,766	$ 1,370,068	$ 1,968,416
STAS @ -0.05 %	$ (22)	$ (103)	$ (266)	$ (428)	$ (615)	$ (124)	$ (319)	$ (514)	$ (738)	$ (144)	$ (372)	$ (599)	$ (861)	$ (165)	$ (425)	$ (685)	$ (984)
Total Bill	**$ 43,304**	**$ 205,817**	**$ 530,843**	**$ 855,870**	**$ 1,229,650**	**$ 246,977**	**$ 637,009**	**$ 1,027,041**	**$ 1,475,578**	**$ 288,138**	**$ 743,175**	**$ 1,198,212**	**$ 1,721,505**	**$ 329,299**	**$ 849,341**	**$ 1,369,383**	**$ 1,967,432**
UNBUNDLED RATES - PROPOSED																			
Distribution																			
Distribution Charge @ $7.78	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8	$ 8
All kWh @ $ 0.00148 /kWh	$ -	$ 3,711	$ 11,134	$ 18,556	$ 27,092	$ 4,453	$ 13,360	$ 22,267	$ 32,510	$ 5,196	$ 15,587	$ 25,978	$ 37,928	$ 5,938	$ 17,814	$ 29,689	$ 43,347
All kW @ $0.37/kW	$ 9,278	$ 9,278	$ 9,278	$ 9,278	$ 9,278	$ 11,134	$ 11,134	$ 11,134	$ 11,134	$ 12,989	$ 12,989	$ 12,989	$ 12,989	$ 14,845	$ 14,845	$ 14,845	$ 14,845
Sub-Total	$ 9,286	$ 12,997	$ 20,419	$ 27,842	$ 36,377	$ 15,595	$ 24,502	$ 33,408	$ 43,651	$ 18,193	$ 28,584	$ 38,975	$ 50,925	$ 20,790	$ 32,666	$ 44,542	$ 58,199
Riders																			
Phase IV Energy Efficiency Charge @ $ 0.22 /kW PLC	$ 5,500	$ 5,500	$ 5,500	$ 5,500	$ 5,500	$ 6,600	$ 6,600	$ 6,600	$ 6,600	$ 7,700	$ 7,700	$ 7,700	$ 7,700	$ 8,800	$ 8,800	$ 8,800	$ 8,800
TCJA @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Smart Meter Charge @ $0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Default Service Support Charge @$ 1.237 /kW NSPL	$ 30,925	$ 30,925	$ 30,925	$ 30,925	$ 30,925	$ 37,110	$ 37,110	$ 37,110	$ 37,110	$ 43,295	$ 43,295	$ 43,295	$ 43,295	$ 49,480	$ 49,480	$ 49,480	$ 49,480
Solar Photovoltaic Requirements Charge @ 0.000 ¢/k	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sub-Total	$ 36,425	$ 36,425	$ 36,425	$ 36,425	$ 36,425	$ 43,710	$ 43,710	$ 43,710	$ 43,710	$ 50,995	$ 50,995	$ 50,995	$ 50,995	$ 58,280	$ 58,280	$ 58,280	$ 58,280
DSIC @ 0.000 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
PTC/HPS Charge																			
All kWh @ $ 0.06398 /kWh	$ -	$ 159,950	$ 479,850	$ 799,750	$ 1,167,635	$ 191,940	$ 575,820	$ 959,700	$ 1,401,162	$ 223,930	$ 671,790	$ 1,119,650	$ 1,634,689	$ 255,920	$ 767,760	$ 1,279,600	$ 1,868,216
Sub Total	$ 45,711	$ 209,372	$ 536,694	$ 864,017	$ 1,240,437	$ 251,245	$ 644,032	$ 1,036,818	$ 1,488,523	$ 293,118	$ 751,369	$ 1,209,620	$ 1,736,609	$ 334,990	$ 858,706	$ 1,382,422	$ 1,984,695
STAS @ 0.00 %	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Bill	**$ 45,711**	**$ 209,372**	**$ 536,694**	**$ 864,017**	**$ 1,240,437**	**$ 251,245**	**$ 644,032**	**$ 1,036,818**	**$ 1,488,523**	**$ 293,118**	**$ 751,369**	**$ 1,209,620**	**$ 1,736,609**	**$ 334,990**	**$ 858,706**	**$ 1,382,422**	**$ 1,984,695**
% Increase	**5.56%**	**1.73%**	**1.10%**	**0.95%**	**0.88%**	**1.73%**	**1.10%**	**0.95%**	**0.88%**	**1.73%**	**1.10%**	**0.95%**	**0.88%**	**1.73%**	**1.10%**	**0.95%**	**0.88%**

West Penn Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.	Street Lighting Service	Current Billing Determinants [a]	Current Rate [b]	Current Revenue [c]=[a]x[b]	Pro Forma Billing Determinants [e]=[a]+[d]	Pro Forma Rate [f]	Pro Forma Revenue [g]=[e]x[f]	Revenue Change [h]=[g]-[c]	Percent Change [i]=[h]/[c]
	SCHEDULE 51 (Street Lighting Service)								
1	MERCURY VAPOR								
2	175 WATTS	19,051	$ 10.17	$ 193,746	19,051	$ 14.58	$ 277,780	$ 84,034	43.4%
3	250 WATTS	3,569	$ 14.07	$ 50,215	3,569	$ 20.17	$ 71,995	$ 21,780	43.4%
4	400 WATTS	5,855	$ 17.29	$ 101,232	5,855	$ 24.79	$ 145,139	$ 43,907	43.4%
5	1000 WATTS	676	$ 26.81	$ 18,116	676	$ 38.44	$ 25,974	$ 7,858	43.4%
	SCHEDULE 52 (Outdoor Lighting Service)								
6	HIGH PRESSURE SODIUM VAPOR								
7	100 WATTS	65,580	$ 11.72	$ 768,598	65,580	$ 16.80	$ 1,101,964	$ 333,366	43.4%
8	MERCURY VAPOR								
9	100 WATTS	7,378	$ 8.75	$ 64,555	7,378	$ 12.55	$ 92,554	$ 27,999	43.4%
10	175 WATTS	106,193	$ 9.86	$ 1,047,059	106,193	$ 14.14	$ 1,501,202	$ 454,143	43.4%
11	400 WATTS	144	$ 16.04	$ 2,302	144	$ 23.00	$ 3,301	$ 998	43.4%
	SCHEDULE 53 (Street and Area Lighting Service)								
12	OVERHEAD SERVICE								
13	100 WATTS	1,627	$ 13.12	$ 21,346	1,627	$ 18.81	$ 30,604	$ 9,258	43.4%
14	100 WATTS - Long Term	707	$ 12.62	$ 8,923	707	$ 18.31	$ 12,946	$ 4,023	45.1%
15	200 WATTS	2,587	$ 17.47	$ 45,189	2,587	$ 25.05	$ 64,789	$ 19,600	43.4%
16	200 WATTS - Long Term	1,228	$ 16.97	$ 20,838	1,228	$ 24.55	$ 30,142	$ 9,304	44.7%
17	400 WATTS	899	$ 25.27	$ 22,713	899	$ 36.23	$ 32,564	$ 9,851	43.4%
18	400 WATTS - Long Term	284	$ 24.77	$ 7,026	284	$ 35.73	$ 10,135	$ 3,109	44.2%
19	400 WATTS - FL	3,956	$ 25.29	$ 100,052	3,956	$ 36.26	$ 143,448	$ 43,396	43.4%
20	400 WATTS - FL - Long Term	1,341	$ 24.79	$ 33,241	1,341	$ 35.76	$ 47,950	$ 14,709	44.2%
21	**UNDERGROUND SERVICE**								
22	LOW MOUNT								
23	100 WATTS	961	$ 22.83	$ 21,934	961	$ 32.73	$ 31,448	$ 9,514	43.4%
24	100 WATTS - Long Term	288	$ 22.33	$ 6,431	288	$ 32.23	$ 9,283	$ 2,852	44.3%
25	HIGH MOUNT - SINGLE LUMINAIRE PER POLE								
26	100 WATTS	-	$ 44.79	$ -	-	$ 64.22	$ -	$ -	0.0%
27	100 WATTS - Long Term	84	$ 44.29	$ 3,720	84	$ 63.72	$ 5,352	$ 1,632	43.9%
28	200 WATTS	36	$ 44.44	$ 1,600	36	$ 63.72	$ 2,294	$ 694	43.4%
29	200 WATTS - Long Term	370	$ 43.94	$ 16,260	370	$ 63.22	$ 23,392	$ 7,133	43.9%
30	400 WATTS	116	$ 48.23	$ 5,599	116	$ 69.15	$ 8,028	$ 2,428	43.4%
31	400 WATTS - Long Term	192	$ 47.73	$ 9,164	192	$ 68.65	$ 13,181	$ 4,016	43.8%
32	HIGH MOUNT - EACH ADDITIONAL LUMINAIRE PER POLE								
33	100 WATTS	-	$ 21.46	$ -	-	$ 30.77	$ -	$ -	0.0%
34	100 WATTS- Long Term	24	$ 20.96	$ 503	24	$ 30.27	$ 726	$ 223	44.4%
35	200 WATTS	12	$ 22.88	$ 275	12	$ 32.80	$ 394	$ 119	43.4%
36	200 WATTS- Long Term	24	$ 22.38	$ 537	24	$ 32.30	$ 775	$ 238	44.3%
37	400 WATTS	81	$ 26.66	$ 2,166	81	$ 38.22	$ 3,106	$ 940	43.4%
38	400 WATTS- Long Term	-	$ 26.16	$ -	-	$ 37.72	$ -	$ -	0.0%
	SCHEDULE 54 (Street Lighting Service)								
39	HIGH PRESSURE SODIUM VAPOR								
40	100 WATTS	5,356	$ 12.39	$ 66,355	5,356	$ 17.76	$ 95,136	$ 28,780	43.4%
41	200 WATTS	1,682	$ 16.78	$ 28,229	1,682	$ 24.06	$ 40,473	$ 12,244	43.4%
42	400 WATTS	368	$ 24.56	$ 9,026	368	$ 35.21	$ 12,941	$ 3,915	43.4%

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	SCHEDULE 55 (Area Lighting Service Underground Distribution Service)								
1	SODIUM VAPOR								
2	LOW MOUNT								
3	100 WATTS	334	$ 22.12	$ 7,393	334	$ 31.71	$ 10,600	$ 3,207	43.4%
4	HIGH MOUNT - SINGLE LUMINAIRE PER POLE								
5	100 WATTS	106	$ 40.75	$ 4,320	106	$ 58.42	$ 6,194	$ 1,874	43.4%
6	200 WATTS	24	$ 43.69	$ 1,029	24	$ 62.64	$ 1,476	$ 446	43.4%
7	HIGH MOUNT - EACH ADDITIONAL LUMINAIRE PER POLE								
8	200 WATTS	24	$ 22.07	$ 520	24	$ 31.64	$ 745	$ 226	43.4%
9	MERCURY VAPOR								
10	175 WATTS	72	$ 18.97	$ 1,366	72	$ 27.20	$ 1,958	$ 592	43.4%
	SCHEDULE 56 (Street Lighting Service Customer Owned Equipment)								
43	HIGH PRESSURE SODIUM VAPOR								
44	100 WATTS - CUSTOMER POLE	513	$ 5.05	$ 2,591	513	$ 7.24	$ 3,715	$ 1,124	43.4%
45	100 WATTS - COMPANY POLE	62	$ 6.71	$ 415	62	$ 9.62	$ 594	$ 180	43.4%
46	200 WATTS - CUSTOMER POLE	1,786	$ 8.36	$ 14,933	1,786	$ 11.99	$ 21,409	$ 6,477	43.4%
47	200 WATTS - COMPANY POLE	-	$ 10.85	$ -	-	$ 15.56	$ -	$ -	0.0%
48	400 WATTS - CUSTOMER POLE	322	$ 13.63	$ 4,392	322	$ 19.54	$ 6,297	$ 1,905	43.4%
49	400 WATTS - COMPANY POLE	-	$ 16.53	$ -	-	$ 23.70	$ -	$ -	0.0%
	SCHEDULE 57 (Outdoor Lighting Equipment, Maintenance and Unmetered Service)								
	OVERHEAD SERVICE								
1	HIGH PRESSURE SODIUM VAPOR - VERTICAL OPEN LENS								
2	100 WATTS - NEW POLE	2,892	$ 21.41	$ 61,915	2,892	$ 30.70	$ 88,770	$ 26,855	43.4%
3	100 WATTS - NEW POLE- Long Term	275	$ 20.91	$ 5,748	275	$ 30.20	$ 8,301	$ 2,553	44.4%
4	100 WATTS - EXISITING POLE	78,025	$ 11.92	$ 930,054	78,025	$ 17.09	$ 1,333,448	$ 403,394	43.4%
5	100 WATTS - EXISITING POLE- Long Term	1,742	$ 11.42	$ 19,898	1,742	$ 16.59	$ 28,906	$ 9,008	45.3%
6	MERCURY VAPOR - COBRA HEAD								
7	175 WATTS - CUSTOMER POLE	1,358	$ 9.68	$ 13,143	1,358	$ 13.88	$ 18,843	$ 5,700	43.4%
8	175 WATTS - CUSTOMER POLE- Long Term	150	$ 9.18	$ 1,378	150	$ 13.38	$ 2,009	$ 630	45.7%
9	HIGH PRESSURE SODIUM VAPOR - COBRA HEAD								
10	100 WATTS	10,559	$ 11.72	$ 123,751	10,559	$ 16.80	$ 177,426	$ 53,675	43.4%
11	100 WATTS- Long Term	45,354	$ 11.22	$ 508,868	45,354	$ 16.30	$ 739,415	$ 230,548	45.3%
12	200 WATTS	5,417	$ 15.65	$ 84,768	5,417	$ 22.44	$ 121,535	$ 36,767	43.4%
13	200 WATTS- Long Term	11,934	$ 15.15	$ 180,802	11,934	$ 21.94	$ 261,809	$ 81,008	44.8%
14	400 WATTS	1,678	$ 22.61	$ 37,944	1,678	$ 32.42	$ 54,402	$ 16,458	43.4%
15	400 WATTS- Long Term	1,366	$ 22.11	$ 30,209	1,366	$ 31.92	$ 43,608	$ 13,399	44.4%
16	METAL HALIDE - COBRA HEAD								
17	100 WATTS	478	$ 16.70	$ 7,976	478	$ 23.94	$ 11,436	$ 3,460	43.4%
18	100 WATTS- Long Term	-	$ 16.20	$ -	-	$ 23.44	$ -	$ -	0.0%
19	175 WATTS	429	$ 16.70	$ 7,171	429	$ 23.94	$ 10,282	$ 3,110	43.4%
20	175 WATTS- Long Term	396	$ 16.20	$ 6,415	396	$ 23.44	$ 9,284	$ 2,868	44.7%
21	400 WATTS	974	$ 24.38	$ 23,748	974	$ 34.95	$ 34,048	$ 10,300	43.4%
22	400 WATTS- Long Term	-	$ 23.88	$ -	-	$ 34.45	$ -	$ -	0.0%
23	1,000 WATTS	138	$ 35.24	$ 4,875	138	$ 50.52	$ 6,989	$ 2,114	43.4%
24	1,000 WATTS- Long Term	106	$ 34.74	$ 3,666	106	$ 50.02	$ 5,278	$ 1,613	44.0%

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25	HIGH PRESSURE SODIUM VAPOR - FLOODLIGHT								
26	200 WATTS	5,540	$ 17.72	$ 98,162	5,540	$ 25.41	$ 140,738	$ 42,576	43.4%
27	200 WATTS- Long Term	376	$ 17.22	$ 6,469	376	$ 24.91	$ 9,357	$ 2,887	44.6%
28	400 WATTS	6,139	$ 24.56	$ 150,770	6,139	$ 35.21	$ 216,164	$ 65,394	43.4%
29	400 WATTS- Long Term	572	$ 24.06	$ 13,761	572	$ 34.71	$ 19,853	$ 6,092	44.3%
30	METAL HALIDE - FLOODLIGHT								
31	400 WATTS	3,339	$ 24.79	$ 82,769	3,339	$ 35.54	$ 118,669	$ 35,900	43.4%
32	400 WATTS- Long Term	156	$ 24.29	$ 3,778	156	$ 35.04	$ 5,450	$ 1,672	44.3%
33	1,000 WATTS	2,083	$ 35.24	$ 73,403	2,083	$ 50.52	$ 105,240	$ 31,837	43.4%
34	1,000 WATTS- Long Term	192	$ 34.74	$ 6,665	192	$ 50.02	$ 9,597	$ 2,932	44.0%
35	**UNDERGROUND SERVICE**								
36	HIGH PRESSURE SODIUM VAPOR - COLONIAL POST TOP								
37	100 WATTS	10,823	$ 20.45	$ 221,339	10,823	$ 29.32	$ 317,341	$ 96,002	43.4%
38	100 WATTS- Long Term	5,972	$ 19.95	$ 119,142	5,972	$ 28.82	$ 172,112	$ 52,971	44.5%
39	METAL HALIDE - COLONIAL POST TOP								
40	100 WATTS	1,094	$ 25.08	$ 27,446	1,094	$ 35.96	$ 39,350	$ 11,904	43.4%
41	100 WATTS- Long Term	1,297	$ 24.58	$ 31,871	1,297	$ 35.46	$ 45,975	$ 14,104	44.3%
42	HIGH PRESSURE SODIUM VAPOR - COBRA HEAD								
43	100 WATTS	168	$ 38.15	$ 6,415	168	$ 54.70	$ 9,197	$ 2,782	43.4%
44	100 WATTS- Long Term	24	$ 37.65	$ 904	24	$ 54.20	$ 1,301	$ 397	43.9%
45	200 WATTS	49	$ 39.95	$ 1,964	49	$ 57.28	$ 2,816	$ 852	43.4%
46	200 WATTS- Long Term	60	$ 39.45	$ 2,367	60	$ 56.78	$ 3,407	$ 1,040	43.9%
47	400 WATTS	12	$ 42.62	$ 511	12	$ 61.11	$ 733	$ 222	43.4%
48	400 WATTS- Long Term	-	$ 42.12	$ -	-	$ 60.61	$ -	$ -	0.0%
49	HIGH PRESSURE SODIUM VAPOR - COBRA HEAD ADDITIONAL FIXTURE								
50	100 WATTS	-	$ 14.18	$ -	-	$ 20.33	$ -	$ -	0.0%
51	100 WATTS- Long Term	-	$ 13.68	$ -	-	$ 19.83	$ -	$ -	0.0%
52	200 WATTS	-	$ 18.88	$ -	-	$ 27.07	$ -	$ -	0.0%
53	200 WATTS- Long Term	-	$ 18.38	$ -	-	$ 26.57	$ -	$ -	0.0%
54	400 WATTS	-	$ 27.30	$ -	-	$ 39.14	$ -	$ -	0.0%
55	400 WATTS- Long Term	-	$ 26.80	$ -	-	$ 38.64	$ -	$ -	0.0%
56	METAL HALIDE - COBRA HEAD								
57	400 WATT	108	$ 51.57	$ 5,562	108	$ 73.94	$ 7,974	$ 2,412	43.4%
58	400 WATT- Long Term	-	$ 51.07	$ -	-	$ 73.44	$ -	$ -	0.0%
59	HIGH PRESSURE SODIUM VAPOR - SHOE BOX W/ BASE								
60	100 WATT	-	$ 60.48	$ -	-	$ 86.71	$ -	$ -	0.0%
61	100 WATT- Long Term	-	$ 59.98	$ -	-	$ 86.21	$ -	$ -	0.0%
62	200 WATT	132	$ 54.05	$ 7,135	132	$ 77.49	$ 10,229	$ 3,095	43.4%
63	200 WATT- Long Term	-	$ 53.55	$ -	-	$ 76.99	$ -	$ -	0.0%
64	400 WATT	471	$ 56.14	$ 26,435	471	$ 80.49	$ 37,901	$ 11,466	43.4%
65	400 WATT- Long Term	-	$ 55.64	$ -	-	$ 79.99	$ -	$ -	0.0%
66	HIGH PRESSURE SODIUM VAPOR - SHOE BOX W/O BASE								
67	100 WATT	-	$ 44.79	$ -	-	$ 64.22	$ -	$ -	0.0%
68	100 WATT- Long Term	12	$ 44.29	$ 522	12	$ 63.72	$ 751	$ 229	43.9%
69	200 WATT	109	$ 41.64	$ 4,542	109	$ 59.70	$ 6,512	$ 1,970	43.4%
70	200 WATT- Long Term	-	$ 41.14	$ -	-	$ 59.20	$ -		
71	400 WATT	121	$ 52.09	$ 6,289	121	$ 74.68	$ 9,017	$ 2,728	43.4%
72	400 WATT- Long Term	115	$ 51.59	$ 5,943	115	$ 74.18	$ 8,545	$ 2,603	43.8%

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73	HIGH PRESSURE SODIUM VAPOR - SHOE BOX ADDITIONAL FIXTURE								
74	100 WATT	-	$ 21.46	$ -	-	$ 30.77	$ -	$ -	0.0%
75	100 WATT- Long Term	-	$ 20.96	$ -	-	$ 30.27	$ -	$ -	0.0%
76	200 WATT	-	$ 24.64	$ -	-	$ 35.33	$ -	$ -	0.0%
77	200 WATT- Long Term	-	$ 24.14	$ -	-	$ 34.83	$ -		
78	400 WATT	85	$ 28.81	$ 2,435	85	$ 41.31	$ 3,491	$ 1,056	43.4%
79	400 WATT- Long Term	-	$ 28.31	$ -	-	$ 40.81	$ -	$ -	0.0%
80	METAL HALIDE - SHOE BOX W/O BASE								
81	400 WATTS	-	$ 53.56	$ -	-	$ 76.79	$ -	$ -	0.0%
82	400 WATTS- Long Term	-	$ 53.06	$ -	-	$ 76.29	$ -	$ -	0.0%
83	METAL HALIDE - SHOE BOX ADDITIONAL FIXTURE								
84	400 WATTS	-	$ 31.68	$ -	-	$ 45.42	$ -	$ -	0.0%
85	400 WATTS- Long Term	-	$ 31.18	$ -	-	$ 44.92	$ -	$ -	0.0%
	SCHEDULE 58 (Outdoor Lighting Equipment, Maintanence and Unmetered Service)								
86	**CUSTOMER OWNED POLE**								
87	HIGH PRESSURE SODIUM VAPOR								
88	100 WATTS	706	$ 4.52	$ 3,189	706	$ 6.48	$ 4,573	$ 1,383	43.4%
89	200 WATTS	2,186	$ 7.77	$ 16,989	2,186	$ 11.14	$ 24,357	$ 7,369	43.4%
90	400 WATTS	60	$ 12.67	$ 760	60	$ 18.17	$ 1,090	$ 330	43.4%
91	MERCURY VAPOR								
92	400 WATTS	24	$ 9.01	$ 216	24	$ 12.92	$ 310	$ 94	43.4%
93	METAL HALIDE								
94	250 WATTS	24	$ 8.08	$ 198	24	$ 11.58	$ 283	$ 86	43.4%
95	400 WATTS	144	$ 8.60	$ 1,238	144	$ 12.33	$ 1,776	$ 537	43.4%
96	1,000 WATTS	168	$ 15.79	$ 2,653	168	$ 22.64	$ 3,803	$ 1,151	43.4%
97	**COMPANY OWNED POLE**								
98	HIGH PRESSURE SODIUM VAPOR								
99	100 WATTS	35	$ 6.24	$ 217	35	$ 8.95	$ 312	$ 94	43.4%
100	200 WATTS	510	$ 9.33	$ 4,754	510	$ 13.38	$ 6,816	$ 2,062	43.4%
101	400 WATTS	72	$ 14.23	$ 1,025	72	$ 20.40	$ 1,469	$ 444	43.4%
102	METAL HALIDE								
103	175 WATTS	12	$ 8.60	$ 103	12	$ 12.33	$ 148	$ 45	43.4%
104	250 WATTS	804	$ 9.58	$ 7,702	804	$ 13.74	$ 11,043	$ 3,341	43.4%
105	400 WATTS	24	$ 10.16	$ 244	24	$ 14.57	$ 350	$ 106	43.4%
106	1,000 WATTS	72	$ 17.33	$ 1,248	72	$ 24.85	$ 1,789	$ 541	43.4%
	SCHEDULE 59 (Outdoor Lighting Equipment and Maintenance Service)								
107	**OVERHEAD SERVICE**								
108	MERCURY VAPOR - COBRA HEAD								
109	175 WATTS	47	$ 10.35	$ 489	47	$ 14.84	$ 701	$ 212	43.4%
110	175 WATTS- Long Term	-	$ 9.85	$ -	-	$ 14.34	$ -	$ -	0.0%

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111	HIGH PRESSURE SODIUM VAPOR - COBRA HEAD								
112	100 WATTS	24	$ 11.41	$ 272	24	$ 16.36	$ 390	$ 118	43.4%
113	100 WATTS- Long Term	-	$ 10.91	$ -	-	$ 15.86	$ -	$ -	0.0%
114	200 WATTS	-	$ 14.89	$ -	-	$ 21.35	$ -	$ -	0.0%
115	200 WATTS- Long Term	90	$ 14.39	$ 1,295	90	$ 20.85	$ 1,876	$ 581	44.9%
116	400 WATTS	60	$ 17.64	$ 1,053	60	$ 25.29	$ 1,510	$ 457	43.4%
117	400 WATTS- Long Term	-	$ 17.14	$ -	-	$ 24.79	$ -	$ -	0.0%
118	METAL HALIDE - COBRA HEAD								
119	400 WATTS	40	$ 16.98	$ 674	40	$ 24.34	$ 967	$ 293	43.4%
120	400 WATTS- Long Term	-	$ 16.48	$ -	-	$ 23.84	$ -	$ -	0.0%
121	HIGH PRESSURE SODIUM VAPOR - FLOODLIGHT								
122	200 WATTS	24	$ 15.55	$ 373	24	$ 22.29	$ 535	$ 162	43.4%
123	200 WATTS- Long Term	12	$ 15.05	$ 181	12	$ 21.79	$ 262	$ 81	44.8%
124	400 WATTS	88	$ 17.83	$ 1,572	88	$ 25.56	$ 2,253	$ 682	43.4%
125	400 WATTS- Long Term	13	$ 17.33	$ 228	13	$ 25.06	$ 330	$ 102	44.6%
126	METAL HALIDE - FLOODLIGHT								
127	400 WATTS	125	$ 16.99	$ 2,116	125	$ 24.36	$ 3,033	$ 918	43.4%
128	400 WATTS- Long Term	-	$ 16.49	$ -	-	$ 23.86	$ -	$ -	0.0%
129	1,000 WATTS	228	$ 26.69	$ 6,085	228	$ 38.27	$ 8,725	$ 2,639	43.4%
130	1,000 WATTS- Long Term	-	$ 26.19	$ -	-	$ 37.77	$ -	$ -	0.0%
131	**UNDERGROUND SERVICE**								
132	HIGH PRESSURE SODIUM VAPOR - COLONIAL POST TOP								
133	100 WATTS	60	$ 20.70	$ 1,242	60	$ 29.68	$ 1,781	$ 539	43.4%
134	100 WATTS- Long Term	-	$ 20.20	$ -	-	$ 29.18	$ -	$ -	0.0%
135	METAL HALIDE - COLONIAL POST TOP								
136	175 WATTS	96	$ 23.87	$ 2,292	96	$ 34.22	$ 3,285	$ 994	43.4%
137	175 WATTS- Long Term	36	$ 23.37	$ 841	36	$ 33.72	$ 1,214	$ 373	44.3%
138	METAL HALIDE - COBRA HEAD								
139	1,000 WATT	-	$ 50.57	$ -	-	$ 72.50	$ -	$ -	0.0%
140	1,000 WATT- Long Term	-	$ 50.07	$ -	-	$ 72.00	$ -	$ -	0.0%
141	HIGH PRESSURE SODIUM VAPOR - SHOE BOX W/O BASE								
142	100 WATT	-	$ 42.74	$ -	-	$ 61.28	$ -	$ -	0.0%
143	100 WATT- Long Term	-	$ 42.24	$ -	-	$ 60.78	$ -	$ -	0.0%
144	METAL HALIDE - SHOE BOX W/O BASE								
145	400 WATTS	338	$ 40.02	$ 13,541	338	$ 57.38	$ 19,415	$ 5,873	43.4%
146	400 WATTS- Long Term	-	$ 39.52	$ -	-	$ 56.88	$ -	$ -	0.0%

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	SCHEDULE 71 (Mercury Vapor Street and Highway Lighting Service)								
147	LOW MOUNT								
148	100 WATTS	-	$ 13.79	$ -	-	$ 19.77	$ -	$ -	0.0%
149	175 WATTS	161	$ 16.56	$ 2,662	161	$ 23.74	$ 3,816	$ 1,155	43.4%
	SCHEDULE 72 (LED Street Lighting Service)								
150	COBRA HEAD								
151	50 WATTS	433,300	$ 6.94	$ 3,007,102	433,300	$ 9.95	$ 4,311,378	$ 1,304,276	43.4%
152	90 WATTS	80,382	$ 8.73	$ 701,739	80,382	$ 12.52	$ 1,006,106	$ 304,367	43.4%
153	130 WATTS	50,267	$ 9.28	$ 466,476	50,267	$ 13.31	$ 668,802	$ 202,326	43.4%
154	260 WATTS	11,365	$ 14.38	$ 163,434	11,365	$ 20.62	$ 234,321	$ 70,887	43.4%
155	Colonial								
156	50 WATTS	21,867	$ 11.12	$ 243,162	21,867	$ 15.94	$ 348,629	$ 105,467	43.4%
157	90 WATTS	1,378	$ 12.24	$ 16,867	1,378	$ 17.55	$ 24,182	$ 7,316	43.4%
158	Acorn								
159	50 WATTS	1,526	$ 18.51	$ 28,247	1,526	$ 26.54	$ 40,499	$ 12,252	43.4%
160	90 WATTS	81	$ 19.57	$ 1,579	81	$ 28.06	$ 2,264	$ 685	43.4%
161	**Total Base Normalized Distribution Revenues**			**$ 10,376,893**			**$ 14,893,903**	**$ 4,517,010**	43.5%
162	Rider Charges								
163	Smart Meter Technologies Charge (Per Bill)			$ -	-	$ -	$ -	$ -	
164	TCJA Voluntary Surcharge		-3.13%	(324,797)		0.00%	-	324,797	-100.0%
165	STAS		-0.05%	(7,786)		0.00%	-	7,786	-100.0%
166	Distribution System Improvement Charge		5.00%	$ 500,207		0.00%	$ -	$ (500,207)	-100.0%
167	**Total Distribution Including Rider Charges**			**$ 10,544,517**			**$ 14,893,903**	$ 4,349,386	41.2%
168	Rider Charges								
169	Default Service Support Charge	45,250,100	$ 0.00177	80,093	45,250,100	$ 0.00177	80,093	-	0.0%
170	Universal Service Charge			-			-	-	0.0%
171	Solar Photovoltaic Requirements Charge		$ -	-	-	$ -	-	-	0.0%
172	Phase IV Energy Efficiency and Conservation Charge	45,250,100	$ (0.00106)	(47,965)	45,250,100	$ (0.00106)	(47,965)	-	0.0%
173	PTC/HPS Charge	45,250,100	$ 0.11023	4,987,918	45,250,100	$ 0.11023	4,987,918	-	0.0%
174	**Total Energy and Revenue**	45,250,100		**$ 15,564,563**	45,250,100		**$ 19,913,949**	**$ 4,349,386**	27.9%
175	Avg rate per kWh			$ 0.34397			$ 0.44009		
176	Proposed Increase						$ 4,349,386		
177	Percent Increase						27.94%		

West Penn Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.	SCHEDULE GP (Penn State University)	Current Billing Determinants [a]	Current Rate [b]	Current Revenue [c]=[a]x[b]	Pro Forma Billing Determinants [e]=[a]+[d]	Pro Forma Rate [f]	Pro Forma Revenue [g]=[e]x[f]	Revenue Change [h]=[g]-[c]	Percent Change [i]=[h]/[c]
1	Distribution								
2	Customer Charge	12	$ 793.00	$ 9,516	12	$ 1,104.67	$ 13,256	$3,740	39.3%
3	Demand Charge (kW)								
4	First 10,000 kVA @50% Demand	120,000	$ 2.52	302,400	120,000	$ 3.51	421,209	$118,809	39.3%
5	Additional kVA @50% Demand	251,861	$ 2.42	609,503	251,861	$ 3.37	849,053	$239,550	39.3%
6	Energy Charge (kWh)								
7	All kWh	198,529,807	$ -	-	198,529,807	$ -	-	$0	0.0%
8	**Total Base Normalized Distribution Revenues**			**$ 921,419**			**$ 1,283,518**	$362,099	39.3%
9	Rider Charges								
10	Smart Meter Technologies Charge (Per Bill)	12		$ -	12	$ -	$ -	$ -	
11	TCJA Voluntary Surcharge		-3.13%	(28,840)		0.00%	-	28,840	-100.0%
12	STAS		-0.05%	(7,075)		0.00%	-	7,075	-100.0%
13	Distribution System Improvement Charge		5.00%	$ 44,629		0.00%	$ -	$ (44,629)	-100.0%
14	**Total Distribution Including Rider Charges**			**$ 930,133**			**$ 1,283,518**	$ 353,385	38.0%
15	Rider Charges								
16	Default Service Support Charge	412,978	$ 1.23700	510,854	412,978	$ 1.23700	510,854	-	0.0%
17	Universal Service Charge			-			-	-	0.0%
18	Solar Photovoltaic Requirements Charge	198,529,807	$ -	-	198,529,807	$ -	-	-	0.0%
19	Phase IV Energy Efficiency and Conservation Charge	0	$ 0.22000	0	0	$ 0.22000	0	-	0.0%
20	PTC/HPS Charge	198,529,807	$ 0.06398	12,701,937	198,529,807	$ 0.06398	12,701,937	-	0.0%
21	**Total Energy and Revenue**	198,529,807		**$ 14,142,923**	198,529,807		**$ 14,496,309**	**$ 353,385**	2.5%
22	Avg rate per kWh			$ 0.07124			$ 0.07302		
23	Proposed Increase						$ 353,385		
24	Percent Increase						2.50%		

West Penn Rate District
Proposed Distribution Rates
Test Period 12 Months Ended December 2025

Line No.	Rider L (Partial Service)	Current Billing Determinants [a]	Current Rate [b]	Current Revenue [c]=[a]x[b]	Pro Forma Billing Determinants [e]=[a]+[d]	Pro Forma Rate [f]	Pro Forma Revenue [g]=[e]x[f]	Revenue Change [h]=[g]-[c]	Percent Change [i]=[h]/[c]
1	Distribution								
2	Customer Charge	84	$ 86.43	$ 7,260	84	$ 120.63	$ 10,133	$ 2,873	39.6%
3	Demand Charge (kW)								
4	Backup Secondary KW	8,423	$ 2.99	25,185	8,423	$ 4.09	34,481	9,296	36.9%
5	Maint Secondary KW	-	$ 2.39	-	-	$ 3.27	-	-	0.0%
6	Backup Primary KW	-	$ 0.44	-	-	$ 0.62	-	-	0.0%
7	Maint Primary KW	-	$ 0.44	-	-	$ 0.62	-	-	0.0%
8	Backup Transmission KW	360,000	$ 0.08	28,800	360,000	$ 0.11	40,898	12,098	42.0%
9	Maint Transmission KW	-	$ 0.07	-	-	$ 0.10	-	-	0.0%
10	**Total Base Normalized Distribution Revenues**			**$ 61,245**			**$ 85,512**	**$ 24,267**	39.6%
11	Avg rate per kWh			$ -			$ -		
12	Proposed Increase						$ 24,267		
13	Percent Increase						39.62%		

West Penn Rate District Customer Charge Analysis Test Period 12 Months Ended December 2025	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU
Summary of Monthly Customer Costs												
Fully-Loaded Customer Costs	$ 52.67	$ 49.14	$ 53.60	$ 47.96	$ 70.19	$ 505.20	$ 842.51	$ 1,364.77	$ 4,345.78	$ 63.01	$ 2,269.97	$ 6,270.78
Basic Customer Costs	$ 41.48	$ 38.94	$ 40.65	$ 38.72	$ 55.29	$ 358.35	$ 557.42	$ 1,082.63	$ 763.36	$ 47.94	$ 1,547.85	$ 2,639.89
Fully-Loaded Customer Costs												
Customer-related Revenue Requirements	$ 469,285	$ 375,126	$ 405	$ 35,993	$ 31,464	$ 5,472	$ 1,924	$ 22	$ 142	$ 3,109	$ 15,554	$ 75
Number of customers	742,485	636,179	630	62,540	37,355	903	190	1	3	4,112	571	1
Monthly Fully-Loaded cost per customer	**$ 52.67**	**$ 49.14**	**$ 53.60**	**$ 47.96**	**$ 70.19**	**$ 505.20**	**$ 842.51**	**$ 1,364.77**	**$ 4,345.78**	**$ 63.01**	**$ 2,269.97**	**$ 6,270.78**
Uncollectible Expense	5,265	$ 4,842	$ 3	$ 52	$ 202	$ 78	$ 41	$ 0	$ 10	$ 15	$ 22	$ -
Monthly basic cost per customer	**$ 52.08**	**$ 48.63**	**$ 53.22**	**$ 47.89**	**$ 69.74**	**$ 498.00**	**$ 824.45**	**$ 1,358.53**	**$ 4,050.96**	**$ 62.70**	**$ 2,266.81**	**$ 6,270.78**
Basic Customer Costs		3,590										
Plant		**$ 49.04**										
(364) Poles, Towers & Fixtures	$ 403,740	$ 324,519	$ 316	$ 31,735	$ 24,065	$ 3,417	$ 688	$ -	$ -	$ 2,115	$ 16,862	$ 21
(365) Overhead Conductors & Devices	932,878	767,138	748	75,019	67,102	14,113	2,978	-	-	4,999	690	93
(366) Underground Conduit	-	-	-	-	-	-	-	-	-	-	-	-
(367) Underground Conductors & Device	200,033	168,989	165	16,526	11,617	1,239	238	-	-	1,101	152	7
(368) Line Transformers	426,380	365,845	357	35,776	21,286	399	3	-	-	2,384	329	-
(369) Services	149,237	128,050	125	12,522	7,450	140	1	-	-	834	115	-
(370) Meters	216,452	166,080	286	18,852	24,782	2,739	3,437	113	98	-	-	65
(371) Customer Premises	10,039	-	-	-	-	-	-	-	-	10,039	-	-
(372) Leased Property Cust. Prem.	298	-	-	-	-	-	-	-	-	298	-	-
(373) Streetlight	54,120	-	-	-	-	-	-	-	-	-	54,120	-
Total Customer-Related Plant	$ 2,393,177	$ 1,920,621	$ 1,996	$ 190,429	$ 156,302	$ 22,047	$ 7,346	$ 113	$ 98	$ 21,771	$ 72,268	$ 187
Accumulated Depreciation												
(108-364) Poles	$ (105,264)	$ (84,609)	$ (82)	$ (8,274)	$ (6,274)	$ (891)	$ (180)	$ -	$ -	$ (551)	$ (4,396)	$ (6)
(108-365) OH Conductors	(140,200)	(115,291)	(112)	(11,274)	(10,085)	(2,121)	(448)	-	-	(751)	(104)	(14)
(108-366) UG Conduit	-	-	-	-	-	-	-	-	-	-	-	-
(108-367) UG Cond & Dev	(51,271)	(43,314)	(42)	(4,236)	(2,978)	(317)	(61)	-	-	(282)	(39)	(2)
(108-368) Line Transformers	(157,422)	(135,072)	(132)	(13,209)	(7,859)	(147)	(1)	-	-	(880)	(121)	-
(108-369) Services	(64,968)	(55,744)	(54)	(5,451)	(3,243)	(61)	(1)	-	-	(363)	(50)	-
(108-370) Meters	(91,102)	(69,901)	(120)	(7,934)	(10,430)	(1,153)	(1,447)	(47)	(41)	-	-	(27)
(108-371) Install on Cust Premise	(6,460)	-	-	-	-	-	-	-	-	(6,460)	-	-
(108-372) Leased Property Cust. Prem.	(280)	-	-	-	-	-	-	-	-	(280)	-	-
(108-373) Street Lighting	(10,529)	-	-	-	-	-	-	-	-	-	(10,529)	-
Total Accumulated Depreciation	$ (627,495)	$ (503,932)	$ (544)	$ (50,379)	$ (40,869)	$ (4,691)	$ (2,136)	$ (47)	$ (41)	$ (9,568)	$ (15,239)	$ (49)
Net income before taxes & interest												
Net Plant	$ 1,765,682	1,416,689	1,453	140,051	115,433	17,356	5,209	65	57	12,203	57,029	138
Net Income after taxes	$ 144,609	116,027	119	11,470	9,454	1,421	427	5	5	999	4,671	11
Add: Income Taxes	$ 34,541	$ 27,714	$ 28	$ 2,740	$ 2,258	$ 340	$ 102	$ 1	$ 1	$ 239	$ 1,116	$ 3
Net income before taxes & interest	$ 179,151	$ 143,741	$ 147	$ 14,210	$ 11,712	$ 1,761	$ 529	$ 7	$ 6	$ 1,238	$ 5,786	$ 14

West Penn Rate District Customer Charge Analysis Test Period 12 Months Ended December 2025	Total Company	Residential Service RS	General Service Volunteer GSV	General Service Small GSS	General Service Medium GSM	General Service Large GSL	General Power / Transmission GP/TP	Primary Power Sch. 44 PP44	Primary Power Sch. 46 PP46	Outdoor Lighting POL	Street Lighting Service STLT	Penn. State University PSU
O&M Expenses												
(580) Operation Supervision & Engineering	$ 940	$ 763	$ 1	$ 79	$ 77	$ 9	$ 7	$ 0	$ 0	$ 3	$ 0	$ 0
(581) Load Dispatching	-	-	-	-	-	-	-	-	-	-	-	-
(582) Station Expenses	-	-	-	-	-	-	-	-	-	-	-	-
(583) Overhead line expenses	317	261	0	26	23	5	1	-	-	2	0	0
(584) Underground line expenses	1,445	1,221	1	119	84	9	2	-	-	8	1	0
(586) Meter expenses	1,165	894	2	101	133	15	19	1	1	-	-	0
(588) Miscellaneous distribution expenses	8,011	6,430	7	638	523	74	25	0	0	73	241	1
(589) Rents	-	-	-	-	-	-	-	-	-	-	-	-
(590) Maintenance Supervision and Engineering	399	325	0	32	29	6	1	0	0	2	3	0
(591) Maintenance of Structures	-	-	-	-	-	-	-	-	-	-	-	-
(592) Maintenance of Station Equipment	-	-	-	-	-	-	-	-	-	-	-	-
(593) Maintenance of Overhead Lines	83,646	68,785	67	6,727	6,017	1,265	267	-	-	448	62	8
(594) Maintenance of underground lines	748	632	1	62	43	5	1	-	-	4	1	0
(595) Maintenance of line transformers	-	-	-	-	-	-	-	-	-	-	-	-
(596) Maintenance of street lighting and signal systems	656	-	-	-	-	-	-	-	-	-	656	-
(597) Maintenance of meters	2,492	1,912	3	217	285	32	40	1	1	-	-	1
(598) Maintenance of miscellaneous distribution plant	982	788	1	78	64	9	3	0	0	9	30	0
Total Customer Accounts and Services	17,574	15,626	12	950	738	91	44	0	10	74	30	0
Total Customer Information	9,668	8,056	10	949	567	14	3	0	0	62	9	0
Total Sales	79	68	0	7	4	0	0	0	0	0	0	0
Total O&M	$ 128,124	$ 105,761	$ 104	$ 9,983	$ 8,587	$ 1,533	$ 411	$ 3	$ 12	$ 686	$ 1,032	$ 10
Depreciation Expense												
(403-364) Poles	$ 6,591	$ 5,298	$ 5	$ 518	$ 393	$ 56	$ 11	$ -	$ -	$ 35	$ 275	$ 0
(403-365) OH Conductors	19,274	15,849	15	1,550	1,386	292	62	-	-	103	14	2
(403-366) UG Conduit	-	-	-	-	-	-	-	-	-	-	-	-
(403-367) UG Conductors	4,024	3,400	3	332	234	25	5	-	-	22	3	0
(403-368) Line Transformers	10,047	8,620	8	843	502	9	0	-	-	56	8	-
(403-369) Services	2,605	2,235	2	219	130	2	0	-	-	15	2	-
(403-370) Meters	16,083	12,341	21	1,401	1,841	204	255	8	7	-	-	5
(403-371) Install on Cust Premise	208	-	-	-	-	-	-	-	-	208	-	-
(403-372) Leased Property Cust. Prem.	2	-	-	-	-	-	-	-	-	2	-	-
(403-373) Streetlight	3,485	-	-	-	-	-	-	-	-	-	3,485	-
Total Depreciation Expense	$ 62,319	$ 47,742	$ 56	$ 4,863	$ 4,486	$ 588	$ 333	$ 8	$ 7	$ 441	$ 3,787	$ 7
Basic customer-related costs	369,593	297,245	307	29,056	24,785	3,881	1,273	18	25	2,365	10,606	32
Number of customers	742,485	636,179	630	62,540	37,355	903	190	1	3	4,112	571	1
Monthly basic cost per customer	**$ 41.48**	**$ 38.94**	**$ 40.65**	**$ 38.72**	**$ 55.29**	**$ 358.35**	**$ 557.42**	**$ 1,082.63**	**$ 763.36**	**$ 47.94**	**$ 1,547.85**	**$ 2,639.89**

FE PA Statement No. 8-R

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY

DOCKET NO. R-2024-3047068

Rebuttal Testimony
of
Mark A. Jones

List of Topics Addressed

LOW-INCOME PROGRAMS
PA CONSOLIDATION SETTLEMENT
REMOTE DISCONNECT SETTLEMENT
CUSTOMER INTERACTIONS AND CARE CENTER
CHAPTER 14 COLLECTIONS
EV PILOT
CUSTOMER BILLS

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REBUTTAL TESTIMONY
OF
MARK A. JONES

I. INTRODUCTION

Q. Please state your name and business address.

A. My name is Mark A. Jones. My business address is 76 South Main Street, Akron, Ohio 44308.

Q. Have you previously submitted testimony in this proceeding?

A. Yes. I submitted FE PA Statement No. 8, my written direct testimony, and FE PA Exhibit MAJ-1, on behalf of FirstEnergy Pennsylvania Electric Company ("FE PA" or the "Company").

Q. What is the purpose of your rebuttal testimony?

A. The purpose of my rebuttal testimony is to respond to the portions of the direct testimonies of: (1) Dante Mugrace, which was submitted on behalf of the Office of Consumer Advocate ("OCA")[1]; (2) Roger Colton, which was submitted on behalf of the OCA[2]; (3) Barbara Alexander, which was submitted on behalf of the OCA[3]; (4) Harry S. Geller, which was submitted on behalf of the Coalition for Affordable Utility Services ("CAUSE-PA")[4]; (5) Lisa Perry, which was submitted on behalf of Walmart ("Walmart")[5]; (6) Christine Wilson, which was submitted on behalf of the Bureau of Investigation and Enforcement ("I&E")[6];

[1] OCA St. No. 1.
[2] OCA St. No. 5.
[3] OCA St. No. 6.
[4] CAUSE-PA St. No. 1.
[5] Walmart St. No. 1.
[6] I&E St. No. 4.

and (7) James Crist, which was submitted on behalf of The Pennsylvania State University ("Penn State" or "PSU").[7]

Q. Are you sponsoring any exhibits to accompany your rebuttal testimony?

A. Yes. I am sponsoring the following exhibits: FE PA Exhibit Nos. MAJ-2 through MAJ-5.

Q. Were these exhibits prepared by you or under your direction?

A. Yes.

Q. Could you please summarize your rebuttal testimony?

A. I will respond to comments made by OCA Witness Colton and CAUSE-PA Witness Geller regarding low-income and Care Center low-income processes. Further, I will discuss comments made by OCA Witnesses Alexander, Colton, Mugrace, and CAUSE-PA Witness Geller about Chapter 14 of the Public Utility Code. Moreover, I will address comments made by OCA Witness Alexander and CAUSE-PA Witness Geller about the Remote Disconnection Settlement.[8] I will also address comments made by OCA Witness Alexander concerning non-basic on-bill charges, bill presentment of Price to Compare ("PTC") related to electric generation supplier ("EGS") charges, customer interactions and Care Center training, and FE PA Consolidation.[9] In addition, I will discuss comments made regarding the electric vehicle ("EV") pilot by OCA Witnesses Alexander and Mugrace, CAUSE-PA Witness Geller, I&E Witness Wilson, and Walmart Witness Perry. Finally, I

[7] PSU St. No. 1.
[8] *Joint Petition of Metropolitan Edison Company, Pennsylvania Electric Company, Pennsylvania Power Company, and West Penn Power Company for Approval of Their Involuntary Remote Disconnect Procedures*; Docket Nos. P-2019-3013979, et al. (Order entered July 3, 2023).
[9] *Joint Petition of Metropolitan Edison Company, Pennsylvania Electric Company, Pennsylvania Power Company, West Penn Power Company, Keystone Appalachian Transmission Company, Mid-Atlantic Interstate Transmission Company, LLC, and FirstEnergy Pennsylvania Electric Company* ("PA Consolidation Settlement"), Docket Nos. A-2023-3038771, et al. (Order entered December 7, 2023).

will respond to Penn State Witness Crist's comments about the Care Center transfer of service process.

Q. What are your overall observations regarding recommendations that would require an amendment to the Company's Universal Service Energy Conservation Plan ("USECP"), particularly those made by CAUSE-PA Witness Geller?[10]

A. As an initial matter, I do not believe it is appropriate to propose recommendations in this base rate case that would require modifications to the Company's Pennsylvania Public Utility Commission ("Commission")-approved USECP. I am advised by counsel that the Commission has previously rejected recommendations to revise low-income and USECP programs in base rate cases, on the grounds that such proposals should be addressed in USECP proceedings.[11] Indeed, in UGI Utilities, Inc. - Electric Division's ("UGI Electric") 2023 base rate case at Docket Nos. R-2022-3037368, *et al.*, Commission Coleman declared the following in his Statement on the Commission's Order approving the Settlement:

> If parties continue to use base rate cases to address matters that are more appropriately reviewed within a USECP proceeding, and if those cases result in agreements that are contrary to Commission policy and contrary to the public interest, then those parties risk the rejection of their agreements. I also strongly encourage Commission bureaus to utilize the expertise of the Commission's Bureau of Consumer Services in reviewing any universal service matters, as appropriate.

Therefore, I believe recommendations that would affect or modify the USECP should be reserved for USECP proceedings and not raised in this base rate case.

[10] CAUSE-PA St. No. 1 at pp. 56-60.

[11] *See, e.g.*, *Pa. PUC v. PECO Energy Co.*, Docket Nos. R-2020-3018929, *et al.*, pp. 195-96 (Order entered June 22, 2021); *Pa. PUC v. Columbia Gas of Pa., Inc.*, Docket Nos. R-2020-3018835, *et al.*, pp. 160-61 (Order entered Feb. 19, 2021); *Pa. PUC v. PPL Elec. Utils. Corp.*, Docket Nos. R-2012-2290597, *et al.*, pp. 48-51 (Order entered Dec. 28, 2012).

II. LOW-INCOME PROGRAMS

Q. An overarching theme throughout the other parties' testimonies and the underlying basis for many of their recommendations is the notion that FE PA is not enrolling a sufficient number of customers in its Pennsylvania Customer Assistance Program ("PCAP"), which is FE PA's low-income assistance program.[12] Please respond.

A. FE PA's available assistance programs have historically been considered successful and only continue to improve. In fact, the Company has seen an increase in enrollments in PCAP from 2020 to 2023. In that same time period, PCAP provided an average of $78 million in total annual benefits to help lower the energy burden of low-income customers. The Company has also implemented a new customer facing tool to make the application for PCAP and the Low-Income Usage Reduction Program ("LIURP") more accessible. The Company has also proposed the Energy Assistance Outreach Team ("EAOT") to improve customer education and work to remove any barriers customers are facing when attempting to apply for assistance programs.

A. Collections Activity

Q. OCA Witness Colton expresses a concern as to what information FE PA provides to low-income customers prior to disconnection of service and further questions whether FE PA is effectively communicating appropriate information regarding PCAP to low-

[12] OCA St. No. 5 at pp. 12-13; CAUSE-PA St. No. 1 at p. 52.

income customers facing termination.[13] What processes does FE PA have in place today to assist low-income customers prior to disconnection?

A. Prior to disconnecting service, the Company makes several attempts to contact the customers who have been notified of service termination, including customers identified as low-income customers. Customers facing termination of service are first given a 10-day notice, which is then followed up with phone calls. The purpose of these calls is to inform the customer of all available assistance programs they may qualify for and how to contact those programs. If the Company is unsuccessful at contacting the customer, a 3-day shutoff notice is then delivered to the customer in writing. This shutoff notice also contains information regarding available assistance programs. Information on these assistance programs is also delivered to customers with an email address on file via the digital noticing process.

Q. CAUSE-PA Witness Geller also recommends that FE PA be required to undertake a review of all customer notices and communications concerning medical certificates and to revise language related to medical certificate requirements throughout these notices and other communications as part of a compliance filing at this docket, to be filed no later than 3 months from the Commission's Final Order.[14] Do you agree with his recommendation?

A. No. Mr. Geller misinterprets the Company's notices and communications as being solely focused on postponing terminations of service while the medical certificates are effective. Through its notices and communications, FE PA communicates to customers that the

[13] OCA St. No. 5 at p. 40.
[14] CAUSE-PA St. No. 1 at p. 62.

Company will not terminate services if a medical certificate is provided. No payment or equitable arrangement to pay the customer's bill is required to stop the termination during the length of the certification. However, long-term, if customers want to avoid having their service shut off, they do need to make some equitable arrangement to pay the current bills, or else they could have their service terminated after the medical certificate expires. This is the reason why the Company's notices and communications are framed in that manner. Thus, I believe the Company's notices and communications correctly and accurately relay information relating to medical certificates to customers.

Q. OCA Witness Colton claims that although "FirstEnergy states that it provides an 'assistance package' at each address, it does not appear to specifically promote enrollment in CAP." He then recommends that FE PA "adopt a procedure under which it will provide a stand-alone Plain English notice to customers found to be without heating services at the time of the Company's Cold Weather Survey of the customer's right to enter into CAP and an explanation of CAP's arrearage forgiveness benefits."[15] Do you agree with his position and recommendation?

A. No. As part of its Cold Weather Survey process, FE PA provides an assistance packet that includes pertinent PCAP application information to customers. This packet of information specifically advises that the customer may be eligible to reconnect service without payment, advises how to apply for PCAP and other programs, and explains that debt forgiveness is one of the benefits of participating in PCAP.

[15] OCA St. No. 5 at pp. 49-50.

Q. CAUSE-PA Witness Geller avers that FE PA appears to be terminating confirmed low-income customers for nonpayment during the winter moratorium period and recommends that FE PA be required to immediately revise its policies and procedures so that all customers with income at or below 250% Federal Poverty Level ("FPL") receive protection from termination for nonpayment during the winter moratorium as required by law.[16] Is this accurate?

A. No. Although FE PA Response to CAUSE-PA Interrogatory Set I, No. 16, Attachment C included low-income customers disconnected for non-payment during the months December, January, February and March, this is merely the result of a timing issue. In every one of the disclosed disconnections that occurred during the winter moratorium period listed in the exhibit referenced by CAUSE-PA Witness Geller, the Company was made aware of the low-income status **after** the disconnect occurred. None of the accounts were identified as low-income at the time the disconnect took place. Had those customers been identified as low-income prior to the disconnect, they would have been protected by the winter moratorium. Accordingly, I believe that FE PA's policies and procedures regarding winter moratorium terminations comply with all applicable laws and regulations.

B. Confirmed Low-Income

Q. OCA Witness Colton and CAUSE-PA Witness Geller state that FE PA fails to comply with the Commission's regulations regarding the identification of "confirmed low-income" customers and recommend that FE PA adopt a broader definition of confirmed low-income customers to be set forth in the Company's tariff.[17] Can you

[16] CAUSE-PA St. No. 1 at pp. 64-66.
[17] OCA St. No. 5, pp. 35-36, 66; CAUSE-PA St. No. 1, pp. 33-34, 69-70.

first summarize the Company's processes for designating customers as confirmed low-income for these purposes?

A. Confirmed low-income designations are added to customer accounts to identify moratorium termination protections when a customer is enrolled in PCAP, has received LIHEAP, or when a customer has provided income information via the financial summary process**.** As for cash deposits, FE PA considers customers confirmed low-income when the customer is enrolled in PCAP or has received LIHEAP. Customers who are considered confirmed low-income are not assessed deposits. Those with paid deposits will have deposits automatically refunded to the account when they become confirmed low-income.

Q. Do you agree that the Company's existing processes fail to comply with the Commission's regulations?

A. No. Although I am not a lawyer, I believe that the Company is in compliance with the applicable Commission regulations. Counsel advises me that these compliance issues will be addressed in the Company's briefs.

Q. OCA Witness Colton argues that "FirstEnergy should not," without the customer's informed consent, "require a customer known to be a Confirmed Low-Income customer to pay off arrears through a payment arrangement in which arrears would be subject to forgiveness under the Company's Customer Assistance Program ('CAP')."[18] Please respond.

A. FE PA customers with arrears are provided with all options available to the customer when the customer contacts the Company. This information includes the process for enrolling

[18] OCA St. No. 5 at pp. 42-43.

in CAP and how to apply for hardship funds. If the customer chooses not to take advantage of any of these options, the payment arrangement is in the best interest of the customer to avoid service termination. FE PA does not negotiate or set up any payment agreements, including payment arrangements that would pay off arrears, without speaking to the customer and obtaining the customer's consent.

Q. Could you please summarize OCA Witness Colton's recommendation that FE PA communicate PCAP information to confirmed low-income customers negotiating a deferred payment arrangement ("DPA") as well as customers from whom the Company receives information placing them in an income tier of 0% to 150% of the FPL?[19]

A. Mr. Colton recommends, "before FirstEnergy enters into a payment arrangement with a customer which the Company either: (1) knows to be a confirmed low-income customer; or (2) has generated information through the payment arrangement process documenting that the customer is in the Income Tier at or below 150% FPL, it should be required to provide the customer a stand-alone Plain English notice to that customer of the customer's right to enter into CAP and an explanation of the advantages of CAP's arrearage forgiveness benefits." He further recommends that FE PA "develop this Plain English notice in collaboration with its [Universal Service Advisory Committee ("USAC")]."[20]

Q. Do you agree with this recommendation?

A. No, I do not believe this recommendation is necessary. When a low-income customer calls FE PA today, FE PA's customer service representatives verbally provide the customer with

[19] *Id.* at p. 41-46.
[20] *Id.* at p. 46.

all options for assistance programs, including PCAP, as well as the option for a DPA. Therefore, when the customer is not currently enrolled in PCAP, the customer would be provided with the necessary information to apply for the program. Thus, the addition of a Plain English notice would be duplicative and unnecessary.

Q. OCA Witness Colton also recommends that, "when Confirmed Low-Income customers accrue an unpaid balance of $300, and at each $300 of incremental arrears thereafter," FE PA should be required to "provide a stand-alone written Plain English notice informing those customers of their right to enroll in the Company's CAP (along with an explanation of the advantages of CAP's arrearage forgiveness provisions)."[21] Do you agree?

A. No. I do not agree with this recommendation. FE PA already conducts outreach to customers with arrears. Customers are provided with their options when they call the Company's care center. Outreach is also done with bill inserts, email, and outbound calling campaigns.

Q. OCA Witness Colton and CAUSE-PA Witness Geller both contend that FE PA is not following the Commission's regulations for the assessment or the release of deposits on confirmed low-income customers.[22] Please respond.

A. I disagree. As explained earlier in my rebuttal testimony, FE PA considers customers confirmed low-income for the purpose of deposit assessment when the customer is enrolled in CAP or has received LIHEAP. Customers considered confirmed low-income are not

[21] *Id.* at p. 52.
[22] OCA St. No. 5, pp. 62-67; CAUSE-PA St. No. 1, pp. 67-68, 81-82.

assessed deposits, and those with paid deposits when they become confirmed low-income will have deposits automatically refunded to the account.

Q. CAUSE-PA Witness Geller recommends that FE PA develop scripting and checklists for customer service representatives ("CSRs") to assist in screening customers for eligibility in universal service programs.[23] Please respond.

A. FE PA already has scripts built into its Customer Relationship Management ("CRM") system that the CSRs follow when a customer states they are having difficulty paying their bill. If the customer consents, the CSR performs a financial summary and advises them of any programs they may be eligible for based on the information provided by the customer. Therefore, I do not believe this recommendation is necessary.

Q. OCA Witness Colton recommends the use of speech analytics technology to identify customers who may be low-income.[24] Do you agree with this recommendation?

A. No, I do not agree with using speech analytics technology to identify customers who may be low-income. Although the Company does utilize speech analytics, the technology is still a work in progress and is not a platform that should be used for items other than trends and ad hoc requests at this time. In addition, the customer has a right not to disclose their income and has a right not to enroll in low-income programs. With this being the case, FE PA would not want to designate an account as low-income unless the customer consents to share that information with the Company.

[23] CAUSE-PA St. No. 1 at p. 56.
[24] OCA St. No. 5 at pp. 56-61.

C. Energy Assistance Outreach Team ("EAOT")

Q. CAUSE-PA Witness Geller contends that FE PA's EAOT proposal "does not provide adequate specificity to ensure that the initiative, if approved, would meaningfully increase enrollment and participation in FE PA's universal service programs" and that the proposal should include "quantifiable and measurable goals."[25] Please respond.

A. I agree that measurable goals are important and do need to be developed. However, it is critical to also consider the nature of the expected work and understand that numerical metrics may not fully capture the impact of the team. Outreach efforts include engaging with community partners and customers to determine the barriers preventing access to energy assistance. Quantifying how well a customer understood from an interaction or quantifying the impact of attending a community event presents challenges since data collection in these types of events are not always available. It is important to look at the impact of the work as well. Instead of relying only on numerical targets, FE PA will prioritize the feedback of the customer and community partners to evaluate the effectiveness of the team. FE PA will also look at the expansion of outreach opportunities, improving accessibility, and customer engagement as means of assessing the effectiveness of the team.

Q. OCA Witness Colton argues that the upward adjustments in expenses for the EAOT should be denied.[26] Mr. Colton further recommends that the EAOT be "funded by shareholders in fulfillments of the agreements reached in the FirstEnergy merger

[25] CAUSE-PA St. No. 1 at pp. 52-54.
[26] OCA St. No. 5 at pp. 88-92.

proceeding," based on provisions in that settlement regarding recruitment to its Universal Service Advisory Committee ("USAC"), outreach to LIHEAP recipients, and sharing information on "new outreach activities and efforts by FE PA" with the USAC." Do you agree?

A. No, I do not agree that the EAOT should be funded by shareholders. FE PA proposed the EAOT as a dedicated resource to help FE PA customers gain knowledge of available programs, gain access to programs, and remove potential barriers to enrollment. The EAOT will also work closely with community partners to improve enrollment numbers. The EAOT was proposed in addition to and independent of any outreach provisions contemplated within the PA Consolidation Settlement Agreement,[27] and is modeled after similar programs that were conceptualized and began being developed across FirstEnergy's broader footprint before the PA Consolidation Settlement Agreement was even reached.

Q. CAUSE-PA Witness Geller also recommends that FE PA develop an implementation plan with "quantifiable goals," including (at a minimum) a commitment to achieve at least 10% annual increase in CAP enrollment rates, "file its implementation plan no later than 6 months from the final order in this proceeding," and report annually thereafter on its progress in achieving the benchmarks established in the implementation plan.[28] Please respond.

A. I disagree with Mr. Geller's recommendations. I provided details about the EAOT, including its objectives, budget, and implementation, in my direct testimony. Therefore,

[27] PA Consolidation Settlement at pp. 9-18.
[28] CAUSE-PA St. No. 1 at pp. 54-55.

an "implementation plan" would likely be duplicative with the information already provided in this proceeding. Also, the EAOT supplements the Company's existing energy assistance programs by providing a dedicated resource for customers. People interested in obtaining more information about the Company's implementation of those programs can review the USECP. As for annual reporting, I explained in my direct testimony that FE PA intends to measure the impact of the EAOT by monitoring the number of customers enrolled in the Company's assistance programs and comparing it to historical numbers. Such monitoring can be achieved through the existing Universal Service Reporting Requirements. Thus, annual reports for the EAOT specifically would be duplicative and unnecessary. In addition, a 10% increase in PCAP enrollments is not the correct target. Setting a goal of this nature depends on variables that are out of the Company's control, such as how much money is provided by the state or federal government in a given year and what is allowable in the USECP, among others. It is also unclear how Mr. Geller determined that a 10% increase in PCAP enrollments is a reasonable or achievable goal. That being said, the Company does plan to conduct targeted outreach to improve program enrollment. Any outreach activities the EAOT conducts will be tracked and reviewed by FE PA for potential impact, and FE PA will take the appropriate actions as necessary.

Q. CAUSE-PA Witness Geller recommends that "regardless of whether or not Energy Assistance Outreach Team ('EAOT') is approved," the Company be required to "implement regular income screening for all new and moving customers, so that low-income customers are routinely identified, encouraged, and assisted to enroll in available assistance programs before debts accrue."[29] Do you agree with this recommendation?

A. No. FE PA provides information about the customer's rights and responsibilities to all customers at the time of the move-in. The rights and responsibilities are included with the first bill and include information on available assistance programs, medical certificates, winter termination procedures, and several other collections related items. Further, the Company conducts outreach to customers to specifically encourage enrollment in energy assistance programs.

D. <u>USECP Programs</u>

Q. CAUSE-PA Witness Geller recommends that FE PA be required to leverage LIHEAP data from the Department of Human Service ("DHS") to meaningfully improve enrollment and retention in PCAP.[30] CAUSE-PA Witness Geller further recommends that FE PA develop a "process for utilizing shared LIHEAP data to process PCAP enrollments, without further application or paperwork," and that after

[29] CAUSE-PA St. No. 1, pp. 55-56.
[30] *Id.* at 56.

obtaining input from the USAC "FE PA should be required to file an amended [Universal Service and Energy Conservation Plan ('USECP')]."[31] Please respond.

A. Mr. Geller's recommendations are unnecessary. FE PA met with the USAC on June 20, 2024, to share tentative implementation plans for the LIHEAP data share. As part of the PA Consolidation Settlement Agreement, FE PA has committed to utilizing LIHEAP data received from DHS for purposes of automatically recertifying PCAP customers. To that end, FE PA is currently working with its information technology department to use the data received through the process to complete an automatic recertification and conduct outreach to non-participants to encourage enrollment. Further, per the Commission's Order for the 2023 Review of All Jurisdictional Fixed Utilities' Universal Service Programs at Docket No. M-2023-3038944, utilities are required to file a letter by July 31, 2024, explaining how LIHEAP data sharing will be executed. Utilities are required to incorporate the process in their next filed USECPs.

Q. CAUSE-PA Witness Geller argues that, "FE PA should explore how to improve solicitation of donations through e-billing – including round-up and add-a-buck program."[32] He also recommends that FE PA "consider a plan to solicit voluntary contributions from the larger commercial and industrial entities within its service territory, which do not currently contribute any funds to support universal service programs through rates" and "FE PA be required to consult" with its USAC and "develop a plan to increase voluntary contributions to its Hardship Fund grant, with

[31] *Id.* at pp. 57-58.
[32] *Id.* at p. 43.

a report being provided to the Commission within 6 months of a final order in this proceeding."[33] Do you agree with these recommendations?

A. No. FE PA already solicits contributions to its Hardship Fund. Specifically, every November, FE PA includes an insert in the monthly bill to residential customers to encouraging customers to donate to Dollar Energy Fund ("DEF") either directly or by adding a monthly donation to the bill. E-bill customers receive an email notification when the bill is ready, advising them that bill inserts are available online for review. FE PA also meets quarterly with the USAC to discuss the universal service programs and outreach materials, and routinely takes feedback on ways to improve its programs. The Company is open to feedback and suggestions from USAC about developing a plan that would increase the amount of contributions from both residential and commercial customers.

Q. CAUSE-PA witness Geller recommends that FE PA be required to modify eligibility criteria for the hardship fund program, such as (1) adopting explicit exemptions to its upfront payment requirements, (2) amending seasonal parameters to allow customers off or in threat of termination year round they may qualify for a grant whether they are on PCAP or not, (3) increasing the maximum grant amount to $600, (4) eliminating up-front payment requirements, and (5) increasing funding for the program.[34] With these changes, Mr. Gellers states that FE PA should, in turn, work

[33] *Id.*
[34] *Id.* at pp. 43-44.

with DEF to "update its customer facing materials to reflect this changed policy without delay."[35] Please respond.

A. The eligibility requirements are defined in the USECP. To change the requirements, an amendment to the USECP would be required. As explained above, I do not think it is appropriate for modifications to the Company's USECP to be made as part of this proceeding. However, if changes to the USECP were made and approved, the outreach materials and internal training would be updated. The Company also meets quarterly with the USAC to discuss universal service programs and outreach materials. In addition, the Company observes that its up-front payment requirements were recently modified as part of its 2024-2028 USECP proceeding. Specifically, upfront payment may not exceed three PCAP amounts or $150 ($100 if over the age of 62), whichever is less. Again, the proper place to review and evaluate any potential changes to the up-front payment requirements is the USECP proceeding.

Further, customers with service off may apply for a hardship fund grant throughout the year until funds have been exhausted and the program is closed. Termination notices are not issued to known low-income customers from December through January. Customers with the threat of termination may apply for a grant in the months of February through November or until the program status becomes service-off only or the fund is closed due to exhausted funds. The Company would be open to permitting a hardship fund application for customers with a valid termination notice in December and January. Customers determined to be low-income would be referred to PCAP. If the applicant is not able to enroll on PCAP, the Company could consider a hardship fund grant.

[35] *Id.* at p. 43.

Moreover, the Company disagrees with Mr. Geller's proposed increases in funding and the maximum grant amount. Those issues should be addressed in the USECP proceeding. Also, under the PA Consolidation Settlement Agreement, the Company agreed to make contributions of $150,000 annually to the Hardship Fund of FE PA, incremental to the current "matching contribution," for 2024-2026. The Company also agreed to make contributions of $100,000 annually to the Hardship Fund of FE PA, incremental to the current "matching contribution," for 2027-2028. Any unspent funding from the annual contributions will be rolled over to be used for Hardship funding for the subsequent program year. Also, an increase in the maximum grant amount to $600 would reduce the number of people who could obtain hardship grants.

Q. CAUSE-PA Witness Geller also contends that the average hardship fund grant is out of line with the average arrearage level carried by low-income customers.[36] Please respond.

A. Mr. Geller's concern is misplaced. The majority of Hardship Fund grants are based on the amount needed to stop termination and may not include the full arrearage amount. Therefore, although there is a difference between the average Hardship Fund grant and the average arrearage level, I do not believe that such difference justifies increasing the maximum Hardship Fund grant.

Q. CAUSE-PA Witness Geller further expresses a concern about how FE PA: (1) projects zero dollars in ratepayer or employee contributions to its Hardship Fund in 2024, 2025, and 2026 – punctuating a long trend of declining donations; and (2) FE

[36] *Id.* at p. 38.

PA's Hardship Fund has experienced many periods where grant funding was either fully depleted or otherwise unavailable in each service territory.[37] Please respond.

A. I do not believe Mr. Geller's concern is justified. As mentioned above, FE PA encourages customers to donate to DEF either directly or by adding a monthly donation to the bill. FE PA did not include estimated ratepayer/employee contributions for 2024-2026. A revised Table 11: FE PA Hardship Funding (2022-2026) has been updated to include projected dollars for ratepayer and employee contributions for 2024-2026. As shown below, FE PA does not project zero dollars in ratepayer or employee contributions for 2024-2026 and will have Hardship Fund grant funding available for eligible customers.

Table 11 Revised

HF Funding	Utility Match Contributions	Ratepayer/Employee Contributions	PA Consolidation	Total
2022	$327,378	$350,544	$-	$677,922
2023	$325,185	$351,941	$-	$677,126
2024	$335,000	$362,850	$150,000	$847,850
2025	$335,000	$362,850	$150,000	$847,850
2026	$335,000	$362,850	$150,000	$847,850

Q. Does CAUSE-PA Witness Geller have other concerns related to FE PA's USECP Programs?

A. Yes. Mr. Geller alleges that "FE PA does not have a formal policy or procedure for monitoring DEF's administration of its programs" and claims that "FE PA's failure to assess administration of its universal service programs on a regular and systematic basis is a deficiency in oversight."[38] Mr. Geller claims that, "[w]ithout regular assessment to

[37] *Id.* at pp. 37-41.
[38] *Id.* at p. 59.

ensure sound administration of FE PA's programs, it is impossible to accurately assess whether FE PA's programs are being administered in a manner that is compliant with program rules and parameters developed and intended by FE PA, required by Commission order, and that allows low income customers to enroll in assistance without facing unnecessarily restrictive barriers."[39] Further, Mr. Geller recommends FE PA be forced to "implement systematic and regular processes for monitoring and oversight of DEF's administration of its universal service programs" and that these procedures be "implemented within 6 months of the final order in this proceeding" and that "[a]uditing reports . . . be reviewed every 6 months to ensure that DEF is administering FE PA's universal service programs in compliance with Commission order and directive."[40]

Q. Do you agree with Mr. Geller's position and recommendations?

A. No. FE PA completes annual audits of the PCAP program as defined in the USECP. The Company also participates in the Commission's Bureau of Audits periodic Universal Service Cost Rider audit that evaluates the accuracy of subsidy calculations based on household and income documents received during the application intake process. The Company does not have an audit process defined in the USECP for the Hardship Fund program administration. However, to the extent such an audit process should be instituted, that process should be developed within the Company's USECP proceeding.

Q. CAUSE-PA Witness Geller asserts that, "DEF may be imposing requirements related to income verification which are not contemplated or discussed in FE PA's USECP, but which nevertheless impact household eligibility" and is "concerned that DEF's

[39] *Id.*
[40] *Id.* at p. 60.

policies and procedures for verifying income eligibility for FE PA's programs is improperly restricting enrollment in these programs."[41] Please respond.

A. It is not clear from Mr. Geller's direct testimony which requirements are concerning to him, given that the USECP does not specifically list the income documentation that would be acceptable to determine household eligibility. However, the Company meets quarterly with the USAC to discuss universal service programs, and this is an item that could be reviewed in that setting to clarify and resolve. DEF does maintain a list of acceptable documents that is quite extensive. Each item listed below can be submitted on forms to demonstrate proof of income. I note, however, that this is not an exhaustive list and that DEF may accept other acceptable forms of income documentation.

- Black Lung Benefits
- Cash Assistance -*Public Assistance*
- Child/Spousal Support
- Foster Care/Adoption
- Investment Income
- Long Term or Short-Term Disability
- Retirement Income
- Other Income Form
- Rental Income
- Royalties
- Salary & Wages
- Self-Employment
- Social Security

[41] *Id.* at pp. 58-59.

- Stipend
- Unemployment Compensation
- Utility Checks – Reimbursement for Utilities
- Veterans Benefits
- Workman's Compensation
- Zero Income

Q. CAUSE-PA Witness Geller argues that FE PA's CAP ability to mitigate the unaffordability concern is "limited by several factors," such as: (1) the large number of eligible customers who are not enrolled in CAP; and (2) if the Percentage of Income Plan ("PIP") CAP is not implemented by the effective date of rates established in this proceeding.[42] Please respond.

A. The USECP 2024-2028 was approved subject to modifications outlined in the Commission's Order dated March 14, 2024.[43] However, a Petition for Reconsideration was filed to evaluate the maximum subsidy component of the plan. On July 11, 2024, the Commission granted, in part, and denied, in part, the Petition for Reconsideration filed by CAUSE-PA. This delay impacted the time to begin implementing changes to the PCAP program; however, the Company is proceeding with the necessary technical changes to begin implementing part of the USECP changes in September 2024 and the full transition of participants to the revised PCAP program in December 2024. This implementation is on track to be completed prior to the proposed rate increase's effective date.

[42] *Id.* at pp. 22-25.
[43] *Joint Universal Service and Energy Conservation Plan of Metropolitan Edison Company, Pennsylvania Electric Company Pennsylvania Power Company, and West Penn Power Company for 2024-2028*; Docket Nos. M-2022-3036532, et al. (Order entered March 14, 2024).

Q. CAUSE-PA Witness Geller further recommends that "FE PA implement all approved changes to FE PA's PCAP that are not impacted by the narrow review" of the maximum CAP credit limits in relation to the PIP design.[44] Please respond.

A. The monthly CAP credit is dependent on the maximum subsidy limits and is part of the monthly billing process. On July 11, 2024, the Commission granted, in part, and denied, in part, the Petition for Reconsideration filed by CAUSE-PA on March 29, 2024. This unknown delayed implementing the full changes to the PCAP program; however, the Company is proceeding with the following changes to be implemented in September 2024, and the remaining technical changes to transition participants to the revised PCAP program will be implemented in December 2024. The changes outlined below were not impacted by the Petition for Reconsideration.

- Allow customers to defer balances again if their original enrollment was $300 or less;
- Eliminate removal of customers from the program when ineligible for a monthly CAP credit or forgiveness credit;
- Extend the number of years a customer can be on the program before needing to recertify income eligibility;
- Refund security deposits to participants at enrollment;
- Create a paper PCAP application to distribute in addition to application available on the website;

[44] CAUSE-PA St. No. 1 at p. 35.

- Revise language on the recertification letter. May provide 30 days or 12 months of income documentation, whichever is more beneficial and representative of their true annual income;
- Develop instructions explaining how customers can use the text-to-recertify process and how they can opt out of it; and
- Work with USAC to develop a plan on the transition to the new PCAP PIP model that includes detailed plans to conduct education, outreach, and training.

The Company continues to conduct outreach to customers to encourage applications for energy assistance programs, including PCAP. With the implementation of the EAOT, the Company hopes to learn about the community's needs and to improve outreach.

Q. CAUSE-PA Witness Geller recommends that, "[a]s of the effective date of rates," FE PA "review and adjust PCAP rates based on the new applicable residential rates to ensure all PCAP customers are receiving the most advantageous CAP rate available."[45] Mr. Geller also argues that, "the timing of this recalculation" for PIP CAP customers "is uncertain, and [he is] concerned it may not fully account for any increase in rates in the first month following implementation of a rate increase."[46] Please respond.

A. As noted above, on July 11, 2024, the Commission granted, in part, and denied, in part, the Petition for Reconsideration filed by CAUSE-PA. This delayed implementing some of the changes to the PCAP program, which were impacted by the Commission's decision regarding the subsidy credit limits. However, since receiving the recent Order, the

[45] *Id.* at p. 34.
[46] *Id.*

Company is implementing changes from its USECP starting in September 2024 and anticipates completing the full transition of participants to the revised PCAP program in December 2024 prior to the proposed rate increase effective date. An amended USECP 2024-2028 will be filed with the Commission per the July 11, 2024 Order.

Q. CAUSE-PA Witness Geller recommends that FE PA adjust its maximum CAP credit limits in two stages as it relates to FE PA's current PCAP design.[47] Could you please explain those two stages of the adjustment proposed by Mr. Geller?

A. To address existing unaffordability within FE PA's PCAP program, Mr. Geller contends that FE PA should adjust its current CAP credit limits to an amount necessary to ensure that at least 95% of its PCAP participants in each rate district through the prior program year would have received adequate credits necessary to ensure their bills would not exceed applicable energy burden standards.[48] Moreover, he asserts that FE PA should further adjust CAP credit limits by a percentage equal to any approved rate increase in this proceeding.[49]

Q. Do you agree with his proposal?

A. No. Per the Commission's July 11, 2024 Order on CAUSE-PA's Petition for Reconsideration, the subsidy limits will reflect the modifications set forth in the Order issued on March 14, 2024. FE PA will file an amended USECP plan as required, which includes a process to exempt customers from the subsidy limits. Moreover, to implement Mr. Geller's proposal, FE PA would require a Commission-approved amendment to its

[47] CAUSE-PA St. No. 1 at p. 35.
[48] *Id.*
[49] *Id.*

USECP. Also, retroactively changing the CAP credit limits would be complex and may require a significant IT effort for a one-time transaction. Lastly, upon implementation of the USECP 2024-2028, participants will have balances set aside for forgiveness credits as part of the conversion process to the new program. This will reset the amount due under the new PCAP program guidelines.

Q. OCA Witness Colton and CAUSE-PA Witness Geller assert that the proposed rates will have a negative impact on energy affordability and the ability of low-income customers to pay their bills.[50] How does FE PA respond to these concerns about affordability?

A. FE PA has proposed the EAOT which will be a dedicated resource to assist low-income customers with education around Universal Services Programs and to increase enrollment numbers within these programs. The EAOT will also conduct research to find and target specific low-income customer groups to ensure those with the biggest need get the information and programs that will benefit them most. Also, in its USECP proceeding, FE PA has proposed changes to the USECP that are designed to improve the affordability of bills for low-income customers. PCAP is designed to help establish an affordable bill level for each CAP customer independent of rate increases or usage fluctuations.

Q. OCA Witness Colton also states that "nonpayment service disconnections have a rate impact on remaining customers" because "[n]ot only is there an out-of-pocket cost associated with the process of disconnection, but there is the likelihood of lost future revenue as well" and that "each day that a low-income customer remains off-system

[50] OCA St. No. 5, pp. 4-10, 24; CAUSE-PA St. No. 1, pp. 27, 30.

prior to the reconnection represents a lost sale (and thus lost revenue)."[51] Please respond.

A. Mr. Colton fails to recognize the "rate impact on remaining customers" from the increased arrearages if the Company does not disconnect service. Although the customer may not be using electricity while they are disconnected, they also are not increasing their unpaid arrearages, the costs of which would be passed on to other ratepayers through uncollectible expenses. The Company tries to work with customers to get them payment arrangements or enroll in PCAP, but Mr. Colton's claim that it is in the Company's and ratepayers' best interests not to disconnect customers so that more charges can accrue should be rejected.

Q. OCA Witness Colton avers that, "[u]sing the Company's projections of average annual CAP participation for the year ending December 31, 2025, the Universal Service Rider should be modified to include the following base CAP participation: (1) Met-Ed: 14,539; (2) Penelec: 20,083; (3) Penn Power: 4,001; and (4) West Penn Power: 16,762."[52] Does FE PA agree?

A. No, FE PA does not agree with changing the base CAP participation numbers at this time. During the COVID-19 pandemic, the recertification process was paused. FE PA continues to recertify CAP customers who have not recertified in several years. Also, although FE PA proposed the EAOT to help increase enrollment, the projected year end numbers are the most accurate projections at this time.

Q. CAUSE-PA Witness Mr. Geller also recommends that the Commission continue requiring FE PA to carryover any unspent WARM (FE PA's Low Income Usage

[51] OCA St. No. 5 at p. 29.
[52] OCA St. No. 5 at p. 94.

Reduction Program) funds from a previous year and add it to the budget for the following year.[53] Does FE PA carry over funds from one year to the next?

A. Yes. FE PA has been carrying over unspent funds since 2017 and has no plans to stop the process. If there is any carryover, we increase our budget for the following year.

Q. CAUSE-PA Witness Geller claims that FE PA's LIURP is not performing adequately to achieve the goals and objectives of the program because FE PA's LIURP is simultaneously underfunded and undersubscribed.[54] Please respond.

A. Although the performance of LIURP has been slow to recover since COVID-19, FE PA's scheduled contractor work goals and spending are trending in the right direction. Because of this trend, FE PA has significantly increased the budgets in the 2024-2028 USECP to allow more work to be completed. In fact, FE PA is committed to completing 25,700 jobs within the 2024-2028 plan years. Therefore, I believe that the Company's LIURP will perform well over the course of the 2024-2028 USECP.

Q. CAUSE-PA Witness Geller recommends that the Commission require FE PA to improve efforts to proactively coordinate delivery of services with other local, state, and federal efficiency, weatherization, and home repair programs to remediate health, safety and other home repair issues that prevent the installation of

[53] CAUSE-PA St. No. 1 at p. 50.
[54] *Id.* at pp. 46-49.

comprehensive efficiency measures that cannot be resolved through FE PA's health and safety budget alone.[55] Do you agree?

A. No. FE PA effectively coordinates the delivery of services with other local, state, and federal programs. In particular, FE PA waives minimum usage requirements for all coordinated jobs. LIURP Weatherization Service Providers also are expected to coordinate with all available programs to resolve barriers to weatherization, and many of the Company's Weatherization Service Providers also provide services for other programs, such as the Weatherization Assistance Program, the whole-home repairs program, and Act 129 Energy Efficiency & Conservation ("EE&C") programs. FE PA further encourages contractors to document jobs when they are coordinated with other programs and note the estimated amount of funds contributed.

E. Customer Charges and Reconnection Fees

Q. CAUSE-PA Witness Geller also claims that the proposed increases in the fixed customer charges would "undermine the ability of consumers to control costs through energy efficiency, conservation, and consumption reduction" and would "undermine the regulatory goals for LIURP" and recommends that the Commission reject increases in fixed charges.[56] Relatedly, OCA Witness Colton contends that FE PA's proposed customer charges would "impose particular harms on low-income customers" by reducing the bill impact of customers' efforts to reduce consumption,

[55] *Id.* at pp. 49-51.
[56] CAUSE-PA St. No. 1 at pp. 28-30.

and further claims that FE PA's proposed customer charges "impede using low-income energy efficiency to reduce overall bill increases."[57] Please respond.

A. In FE PA Statement No. 7-R, Witness Lyons addresses issues related to the Company's proposed increase in the fixed customer charges. Further, regardless of any alleged impact to customers' ability to reduce their electric service bills through conservation, FE PA's LIURP will still provide many options to customers that will help reduce their usage and, by extension, their bills.

Q. CAUSE-PA Witness Geller does not support FE PA's proposal to reduce its reconnection fee to $15 and recommends that the "Commission require FE PA to waive reconnection fees for all confirmed low-income customers."[58] Please respond.

A. In FE PA Statement No. 6-R, Witness Kehl specifically addresses reconnection fees. However, I note that although Mr. Geller expresses his opposition to the Company's proposal to reduce the reconnection fee to $15 based on the impact to low-income customers, he only recommends that the Company waive the reconnection fees for all confirmed low-income customers. He fails to explain why non-low-income customers should continue to pay the higher reconnection fees currently in place for the rate districts (*i.e.*, $36 in Met-Ed Rate District, $32 in Penelec Rate District, and $30 in both West Penn and Penn Power Rate Districts) or why the Company's proposed reconnection fee of $15 is not the right amount for the residential customer base generally. It appears that Mr. Geller wants the non-low-income residential customers to keep paying higher reconnection fees to make up for the lost fees associated with his proposal to waive reconnection fees for

[57] OCA St. No. 5 at pp. 70-80.
[58] CAUSE-PA St. No. 1 at pp. 69-70.

confirmed low-income customers. I do not believe that position is reasonable or appropriate.

I also do not believe that waiving reconnection fees would have the greatest impact on confirmed low-income customers' ability to get service restored. The most effective way to help control customer arrears and keep cost of service restoration manageable is to enroll the customers in assistance programs and help customers apply for available hardship funds prior to disconnection. Facilitating these efforts is one of the reasons why the Company proposed the EAOT in this proceeding.

III. PENNSYLVANIA CONSOLIDATION SETTLEMENT

Q. OCA Witness Alexander avers that FE PA has failed to identify and discuss their compliance with the PA Consolidation Settlement and that, "[t]he absence of identification of these commitments and testimony concerning the status of compliance suggests a lack of attention and consideration for these requirements…"[59] Do you agree?

A. No. FE PA remains committed to fulfilling its obligations outlined in the PA Consolidation Settlement and compliance with those terms is set forth throughout the body of my rebuttal testimony as well as the rebuttal testimony of FE PA Witness Savage.[60]

[59] OCA St. No. 6 at p. 21.
[60] FE PA St. No. 1-R.

Q. OCA Witness Alexander avers that FE PA has not met the conditions agreed to in the 2016 Base Rate Case regarding performing a root cause analysis on customer complaints.[61] Do you agree with her claim?

A. No. As an initial matter, OCA Witness Alexander has erroneously referred to the 2016 base rate case as the origin of the settlement term regarding root cause. I believe the settlement provision to which she is referencing appears in the PA Consolidation Settlement, which states, in pertinent part:

> FE PA shall conduct a monthly review of customer disputes, complaints, and the Commission's Bureau of Consumer Services [("BCS")] compliance findings to identify and respond to root cause(s) based on patterns and practices reflected in these indicia of customer dissatisfaction to ensure high level performance for its customers. The review will identify trends and areas for performance improvement and will be reported out to management. The monthly reports and management response will be shared at each quarterly meeting with the [Universal Service Advisory Committee] ("USAC").[62]

FE PA has complied and continues to comply with this settlement provision. Specifically, the Customer Services Compliance team performs individual complaint investigations as well as a monthly review of root cause trends and addresses any internal issues related to the investigation findings. While the Company does not have a formal process to determine the root cause of *every* customer dispute beyond BCS complaints, if an upward trend in a certain type of complaint is observed, that complaint and the circumstances surrounding the complaint are analyzed to identify the root cause including any gaps or failures on the part of the Company. Those trends are then reported to management. Mitigation efforts are put into place to prevent the complaint from becoming

[61] OCA St. No. 6 at p. 31.

[62] PA Consolidation Settlement at p. 16, Docket Nos. A-2023-3038771, *et al*.

a chronic issue. Mitigation efforts can include coaching and/or review and reevaluation of FE PA's processes and procedures to ensure no changes are necessary.

Furthermore, in compliance with the PA Consolidation Settlement Agreement term outlined above, the Customer Services Compliance team has provided the USAC, Bureau of Consumer Services ("BCS"), and OCA presentations on trending complaints, disputes and infractions at two separate USAC meetings. At those meetings, none of the parties indicated that the Company had failed to comply with the PA Consolidation Settlement Agreement. The slides presented at these meetings can be found in FE PA Exhibits MAJ-2 and MAJ-3.

In reference to conducting an analysis of "verified complaints" as reported by the BCS, the Company does not receive individual complaint data from BCS for those deemed by them to be verified complaints and so this analysis is not something that FE PA is able to perform.

IV. REMOTE DISCONNECTION SETTLEMENT

Q. OCA Witness Alexander contends that FE PA has not fully met the requirements of the Remote Disconnect Settlement and that additional discussions should be required as a condition of this base rate case.[63] Has FE PA fully complied with the existing settlement?

A. Yes. FE PA has fully complied with the Remote Disconnect Settlement. Upon execution of the July 2023 Remote Disconnect Settlement FE PA has fulfilled all items with the associated dates, including, but not limited to, the following:

[63] OCA St. No. 6 at pp. 22-23.

- As of 9/21/2023, the Company completed a review of standardized scripting, policies, and procedures for field representatives and Care Center agents to ensure they communicate all information prescribed in 52 Pa. Code § 56.97.
- As of 9/14/2023, FE PA trained field representatives to inquire prior to termination of service if the customer or adult occupant has been granted a Protection From Abuse ("PFA") or has a medical condition or serious illness that would be adversely affected by service termination and, if the customer answers in the affirmative, to suspend service termination for a minimum of 3 business days.
- As of 9/18/2023, FE PA began requiring that field representatives carry physical copies of the Commission's standard medical certificate form and provide a customer with the form upon request.
- As of 9/15/2023, the Company created and deployed post-termination notices to include all information in English and Spanish.
- As of 9/18/2023, FE PA added additional scripting to the PA Negotiator Tool for Care Center agents to inform customers that a medical certificate is available on the Commission's website and provide the link to the form.
- As of 9/18/2023, FE PA offered Extended Care Center hours to process reconnections for non-payment between 8 a.m. and 10 p.m., Monday through Friday for customers who have satisfied their requirements.
- As of 9/18/2023, the Company updated termination notices and bill messages to communicate the remote disconnect process.

- FE PA completed an analysis to propose a new reconnection fee based on actual costs of performing remote terminations and reconnections and was included in this rate case filed on April 2, 2024.
- FE PA scheduled and held two separate collaborative sessions with stakeholders to provide updates related to commitments from the Remote Disconnect Settlement and to solicit feedback related to FE PA processes, procedures and notices. The collaborative sessions were held on January 30, 2024, and April 18, 2024.

V. CUSTOMER INTERACTIONS AND CARE CENTER

Q. CAUSE-PA Witness Geller also recommends that "FE PA be directed to undertake a full review of the policies, procedures, and attendant training materials, to ensure that FE PA's field representatives are provided with clear and robust directions for how to communicate with" Limited English Proficient ("LEP") customers.[64] He further recommends that "[t]hese revisions should be filed with the Commission as a compliance filing to which parties can respond at this docket no later than 3 months from the final order in this proceeding."[65] Please respond.

A. While there is currently no formal training for field representatives, FE PA's field representatives effectively communicate with LEP customers provides customers through available translation resources. Also, the Company provides multiple opportunities to communicate with the Company through telephonic interpreter services at any time while the care center is open. Customers can utilize this service to communicate with FE PA about any issue, including termination or restoration of services. In addition, all FE PA

[64] CAUSE-PA St. No. 1 at pp. 62-64.
[65] *Id.* at p. 64.

notices do contain a least some Spanish interpretation to assist customers in getting additional assistance and the post-termination notice is fully translated in Spanish.

Q. OCA Witness Alexander argues that the training of the care center contractors is not realistic or sufficient, given the volume of the training materials. In addition, OCA Witness Alexander claims that the enhancements FE PA is focusing on are not impactful to live agent interactions and that the Company should have different live agent expectations.[66] Do you agree?

A. No. Training for the enhancements is built into the curriculum for customer service representatives and readily available to customer service representatives, both full time employees ("FTE") and contractors, in help tools. Additionally, training is tracked to ensure every customer service representative has taken the appropriate training and acknowledges the enhancements. New hires go through the extensive training material which is a combination of classroom setting book teaching, shadowing, hands on application and resource guiding. Our training department tracks the success of each customer service representative prior to them being able to take live phone calls. Once the customer service representative can take live calls, their leadership team, in addition to the quality service team, monitor recorded phone calls. In addition to the built-in resource libraries, customer service representatives can reach out to a supervisor for help. Regarding any concerns surrounding remote work, only contractors and full-time employees who have completed training and have proven to be proficient in their skillset are permitted to work remotely. This is reviewed on a monthly basis.

[66] OCA St. No. 6 at pp. 18, 25.

Q. OCA Witness Alexander also questions whether FE PA has "complied with its prior commitment on its call center performance based on" the allegedly "more realistic and reasonable internal calculations" she presents in her direct testimony.[67] Please respond.

A. FE PA has complied with all prior commitments on its call center performance by answering at least 80% of customer calls to live agents within thirty seconds. As a result, FE PA disagrees with OCA Witness Alexander's questions related to compliance with prior commitments.

Q. OCA Witness Alexander recommends that FE PA "be required to maintain its call answering performance results as reflected in its most recent 2024 information as a condition of any rate increase."[68] Do you agree with this recommendation?

A. No, FE PA does not agree with this recommendation. The Company continues to meet the performance requirements set by the Commission and complies with all prior commitments from prior regulatory proceedings. Additional performance and reporting requirements over these commitments are duplicative and unnecessarily burdensome.

Q. OCA Witness Alexander further recommends that the Company "document routine audits of its call centers generally and temporary contractors specifically to document

[67] OCA St. No. 6 at p. 28.
[68] *Id.*

sufficient and realistic training prior to handling Pennsylvania customer calls."[69] Please respond.

A. FE PA disagrees with this recommendation. The Company's call center training program produces agents capable of answering questions from customers when they call. Agents are trained on how to resolve customer issues effectively and efficiently. Completion of the agent training program is marked by the successful completion of a knowledge assessment. Once the knowledge assessment is passed, agent calls are monitored, reviewed and scored. The scores and calls are reviewed with agents to reinforce positive performance and identify opportunities for improvement and growth.

Q. PSU Witness Crist recommends alerting customers when there is a request to start, stop or transfer service to a specific property to prevent unauthorized account transfers.[70] Do you agree with the recommendation?

A. No. FE PA cannot legally deny a customer in good standing the ability to transfer service into their name. The original customer or new customer is alerted by receiving a final or initial bill. If fraudulent activity takes place, the transaction is reviewed and adjusted based on the outcome of the review.

[69] *Id.*
[70] PSU St. No. 1 at p. 9.

VI. CHAPTER 14 COLLECTIONS

Q. OCA Witness Alexander, OCA Witness Colton and CAUSE-PA Witness Geller oppose FE PA's inclusion of a calculation of the uncollectible expense impact of Chapter 14 in its uncollectible expense claim.[71] Please respond.

A. As stated in my testimony, Chapter 14 of the Public Utility Code, which governs utilities' collections procedures for residential customers is scheduled to sunset in December of 2024. As a result, several changes to the collection procedures outlined in Chapter 14 have been proposed by the legislature. In my testimony, the test year for these potential changes is in the future, 2025. As the future test year is ending December 25, 2025, FE PA is obligated to consider the potential impact of proposed legislative changes to Chapter 14, if accepted, based upon the forecast for the future. The exhibit, FE PA Exhibit MAJ-1, which accompanied my direct testimony, demonstrates the anticipated effects that the potential Chapter 14 revisions would have on uncollectible expenses, based on projected risks and previous historical collections data. If the proposed changes to Chapter 14 of the Public Utility Code are not adopted by the General Assembly, the Company will update its uncollectible expense projections for 2025 accordingly.

Furthermore, in response to OCA Witness Colton's testimony, it should be noted that the Company does have historical data and experience with understanding how changes to collections practices, such as those proposed changes to Chapter 14 of the Public Utility Code, may affect uncollectible expense.

Also, in response to OCA Witness Colton's testimony concerning FE PA's response to OCA-II-39, the Company does not have readily available historical data and

[71] OCA St. No. 6 at p. 34; OCA St No. 5 at pp. 81-82, 84-85; CAUSE-PA St No. 1 at pp. 31-32.

experience with understanding how a focused team, such as the proposed EAOT and their related goals/targets, would potentially reduce uncollectible expense. Both topics contain speculative language around what could happen in the future, and any type of forward-looking predictions will depend greatly on future events, decisions, and legislative orders. The distinction between these two topics is that the Company can compile a historical data-based forecast for uncollectible expense impact related to proposed changes to collections practices governed by Chapter 14 of the Public Utility Code.

Q. OCA Witness Mugrace relatedly proposes an adjustment to the uncollectible expense calculations as a result of potential changes related to Chapter 14.[72] Do you agree?

A. No. As explained above, if Chapter 14 is not reauthorized, FE PA maintains that the uncollectible expense would be reduced by the $15,901,580 that is recommended in OCA Exhibit DM-15. Therefore, Mr. Mugrace's adjustment should be denied.

VII. EV PILOT

Q. OCA Witness Alexander contends that the program elements of the Electric Vehicle ("EV") Pilot do not fall under the "proper role" of electric utilities.[73] Do you agree with her assessments?

A. No.

Q. Why not?

A. With the exception of the program elements that are designed to educate customers, the EV Pilot addresses EV charging and EV charging infrastructure, which impact FE PA's

[72] OCA St. No. 1 at p. 52.
[73] OCA St. No. 6 at pp. 10-11.

core operations and are not tied to the vehicles themselves or vehicle ownership. Each program element can directly benefit utility operations and customers in the following ways:

The education and advisory programs can help customers optimize the electrification of their vehicle fleets and charging needs. This can help to streamline the connection process by providing resources to the customer to help them understand the proper scope before involvement of design engineering, thereby reducing connection lead times and costs associated with utility construction.

The grant assistance program can bring in state and federal funding. One of the uses for this funding is to help pay for the utility make-ready work of the projects that they fund. Funding used in this manner can offset any capital that would otherwise enter rate base and be recovered through base rates.

Both the residential and commercial rebate programs help to ensure that charging equipment is properly and safely installed by licensed professionals. Furthermore, the load growth that would result from these rebate programs would result in future revenue requirements being spread over larger energy and demand resulting in lower demand and energy rates for customers in the future.

Q. Is there precedent in the Commonwealth for the existence of these programs?

A. Yes.

Q. Please elaborate.

A. On December 20, 2018, the PUC approved a pilot program submitted by Duquesne Light Company ("Duquesne Light") that will encourage the deployment of EV charging stations, EV registration incentives, consumer education and development of fast charging stations

to be used by Duquesne Light and the Port Authority of Allegheny County for electric bus evaluation.[74] On December 16, 2021, the Commission approved a pilot program submitted by Duquesne Light that includes programs for public, workplaces, multi-unit dwellings, fleet and transit system charging, along with specific outreach to low-income communities and providers who serve those communities.[75] The fleet portion of the pilot will support the installation of infrastructure with participation capped at 10 new customers per year. The transit portion of the pilot will support the Pittsburgh Regional Transit's efforts to electrify its bus fleet by installing infrastructure and providing rebates for DC fast charging stations.[76] Furthermore, beginning October 16, 2023, PECO's Public Benefit Program was made available to incentivize electric vehicle charging projects for a broader range of public purposes and charging technologies. Both Level 2 and direct current fast chargers ("DCFC") chargers are eligible, and projects can receive rebates for 50% of the total eligible project costs up to $60,000.

Q. What other reasons do you have for why FE PA should implement the EV Pilot?

A. The EV Pilot was developed with the mindset of bringing value to customers in ways that are linked to the responsibilities of an electric distribution company. The EV Pilot focuses on electric infrastructure, educational resources that can help the customer best understand their power needs, and services that will help the customer optimize their sites and how they interface with FE PA throughout their connection process. Furthermore, the existence of federal funding should not preclude FE PA from implementing the EV Pilot, because

[74] *PUC, et al. v. Duquesne Light Company*, Docket No. R-2018-3000124 (Order entered December 20, 2018).
[75] *PUC, et al. v. Duquesne Light Company*, Docket No. R-2021-3024750 (Order entered December 16, 2021).
[76] https://www.puc.pa.gov/press-release/2021/puc-approves-settlement-for-substantially-smaller-than-requested-increase-in-duquesne-light-customer-rates.

good policy and programs should be pursued wherever appropriate, rather than limited to a single avenue. Moreover, existing federal funding is not guaranteed to continue during the life of the EV Pilot nor is it guaranteed that current federal funding will get allocated to customers within FE PA. FE PA Exhibit MAJ-4 details the distribution of funds of large federal programs to the Commonwealth and FE PA relative to the total distributions across the country. For these reasons, it is important for FE PA to implement the EV Pilot.

Q. CAUSE-PA Witness Geller, OCA Witness Alexander, and I&E Witness Wilson also claim that program elements of the EV Pilot will harm low-income customers because they will pay for programs that they are unable to utilize or benefit from.[77] Do you agree with their arguments?

A. No.

Q. Why not?

A. EVs are becoming more affordable, and as such they are quickly becoming an option that can offer substantial savings for low-income customers for the following reasons:

(1) The national average price of gas vehicles is about $10,000 less than the national EV average price. However, the federal and Pennsylvania rebates available for EVs total $9,500, bringing the purchase price for EVs to parity with their gas-powered counterparts. By the end of 2024, it is expected that the average price of new EVs will be in alignment with the average overall new vehicle price, prior to any applicable federal rebates.

[77] CAUSE-PA St. No. 1 at pp. 74-82; OCA St. No. 6 at p. 1; I&E St. No. 4 at pp. 54-55.

(2) As the used EV market matures, EVs will become more accessible to low-income customers who cannot afford new vehicles, and over half of used EVs are eligible for the $4,000 Clean Vehicle Tax Credit.

(3) On average, EVs save drivers $14,500 in fuel costs alone over 15 years.

(4) EVs generally require less maintenance than conventional vehicles. This is due to there being fewer fluids – like oil and transmission fluid – to change, far fewer moving parts, and less wear on braking systems due to EVs' regenerative breaking capabilities. EVs only require minimal scheduled maintenance to their electrical systems, which may include the battery, electric motor, and electronics.

(5) As described by FE PA Witness Larkin, the structure for recovering the EV Pilot budget is designed to distribute costs within the customer class that benefits from the program elements, and therefore most of the EV Pilot expenses are recovered through commercial tariffs.

In addition, affordable Level 1 charging is available for low-income customers. The U.S. Department of Transportation has estimated that the average cost to install a Level 1 EV charger at $700 and a Level 2 EV charger at $680. The EV Pilot aims to assist with barriers to entry for home charging with the home charging rebates.

Furthermore, the commercial and public charging rebates will assist low-income and rural areas that need assistance to improve EV charging infrastructure. This will allow customers to adopt EVs who are deterred by the lack of public infrastructure in those communities. Those areas can also benefit from public charging, as it encourages travelers to stop and charge their EVs there, which can result in increased traffic and revenue to local businesses while drivers wait for their cars to charge.

Lastly, FE PA will allocate 35% of its approved marketing dollars and promotional efforts directly to Environmental Justice Area ("EJA") communities, as defined by the Pennsylvania Department of Environmental Protection, by zip code, service address, and county, through digital and traditional outreach channels. Thus, the Company's EV Pilot is designed to help address the apparent barriers to low-income customers adopting EVs.

Q. CAUSE-PA Witness Geller suggests that low-income customers be excluded from paying for the costs of the EV Pilot.[78] Do you agree with his recommendation?

A. No.

Q. Why not?

A. As described by FE PA Witness Larkin (FE PA Statement No. 3), the EV Pilot will be collected as a distribution charge through tariff rates, and adjustments are not made to tariff rates for any individual program. Also, customers do not have to directly benefit from every expense incurred by the Company for such expense to be prudent and reasonable and, therefore, recoverable in distribution rates. Lastly, the expected increase to the monthly bill of a customer using 1,000 kWh is 11 cents, so any alleged subsidy is very small.

Q. What additional benefits does the EV Pilot offer FE PA's customers?

A. The FE PA EV Pilot will provide additional benefits, such as health benefits from improved air quality and climate benefits from lower greenhouse gas ("GHG") emissions to low-income and rural communities.

[78] *Id.*

Tailpipe emissions from internal combustion engine vehicles cause air pollution, which leads to adverse health impacts compared to EVs with zero tailpipe emissions. According to the American Lung Association, transitioning to a nationwide electric transportation system by 2050 would save about 6,300 lives every year and avoid 93,000 asthma attacks and 416,000 lost workdays annually. Additionally, EVs have regenerative braking, which produces less brake dust pollution. These health benefits are critical for EJA and low-income communities as they are often overburdened by pollution.

Also, EVs mitigate GHG emissions that contribute to climate change and can impact rural areas increasing the frequency and severity of wildfires, storms, flooding, increased heat, and droughts. The transportation sector is responsible for 29 percent of all U.S. GHG emissions, more than any other U.S. sector, and approximately 60 percent of these emissions come from passenger vehicles.

Q. In their direct testimonies, OCA Witness Alexander and Walmart Witness Perry indicate that FE PA does not offer EV charging rate tariffs.[79] Relatedly, Mr. Perry recommends that the Commission require the Company to develop a new EV rate for public-facing EV chargers and to seek Commission approval of such rate within six months of the Commission's Order in this proceeding.[80] Does FE PA plan on offering EV charging rate tariffs at this time?

A. No.

[79] OCA St. No. 6 at p. 11; Walmart St. No. 1 at p. 6.
[80] Walmart St. No. 1 at p. 6.

Q. Why not?

A. The existing Time-Of-Use ("TOU") rate for residential customers is already well designed to accommodate EV charging needs. It leverages the statewide deployment of smart meters, allowing customers to efficiently manage their energy usage without incurring additional costs associated with sub-meters. This approach also avoids the limitations and expenses related to using charger data for measuring EV usage, which often includes vendor costs and equipment restrictions. Therefore, the current structure provides a cost-effective and streamlined solution for residential EV owners.

Also, for commercial customers, FE PA is currently awaiting a final Commission Order in the Electric Utility Rate Design for Electric Vehicle Charging, Docket No. M-2023-3040755, that addresses EV charging tariffs. This decision will provide clarity and direction on how EV charging will be managed and billed for commercial entities.

Q. You mention TOU rates for residential customers. What efforts will FE PA undertake to enroll customers with EVs in TOU rates?

A. The EV Pilot's education campaign will focus in part on increasing the adoption of TOU rates among customers. By raising awareness about the benefits and efficiency of TOU rates, FE PA aims to encourage more residential customers to take advantage of this cost-effective and environmentally friendly option for managing their energy consumption, especially for EV charging. Through current efforts across FE PA service territory, as of May 2024, there are 1,204 customers enrolled in the residential TOU program.

Q. How will enrolling customers with EVs in TOU rates benefit the electric grid?

A. Most home Level 2 chargers operate at up to 30 Amps, delivering 7.2 kilowatts ("kW") of power providing approximately 25 miles of range per hour of charging.[81] With enough off-peak hours available, EV charging can be scheduled exclusively during these periods. This strategy avoids contributing an additional 7 kW per EV to the peak demand, ensuring a more balanced and efficient use of the electrical grid.

Q. In their direct testimonies, OCA Witness Alexander and I&E Witness Wilson argue that the expenses and the success of the EV Pilot should be tracked and monitored.[82] Does FE PA plan on tracking expenses and metrics related to the EV Pilot?

A. Yes.

Q. How does FE PA plan on tracking expenses and metrics related to the EV Pilot?

A. FE PA plans to track metrics within each component of the programs. The EV education platform will track the number of visits to the site and time spent on the site. It will also track the number of times program materials are downloaded and the number of customers that enroll in other EV Pilot program elements that learned of those program elements from the EV education platform. The grant assistance component will be tracked by the grant applications submitted, number of grants awarded, and total funding dollars provided. The fleet advisory program will be tracked by the number of applications submitted, number of assessment reports completed, and number of resulting utility infrastructure projects. The dealership toolkit program will be tracked by the number of participating dealerships and number of customers utilizing the services. The rebate program will track the number of

[81] https://afdc.energy.gov/fuels/electricity-stations.
[82] OCA St. No. 6 at p. 17; I&E St. No. 4 at p. 56.

installations, rebates processed, and total amount of funds being dispersed for new charging installations.

Q. Does FE PA intend to file this information with the Commission?

A. Yes. FE PA intends to file a report with the Commission by the end of the second quarter of the following year, showcasing the previous year's results.

Q. In her direct testimony, OCA Witness Alexander states that FE PA's EV Pilot is potentially in conflict with Pennsylvania Act 129 of 2008's ("Act 129") EE&C provisions, which are designed to help consumers lower their electric consumption.[83] Do you agree?

A. No.

Q. Why not?

A. I am advised by counsel that the General Assembly enacted Act 129 to address several issues tied to electric consumption and peak demand, including the promotion of energy efficiency and conservation within the Commonwealth by requiring the largest EDCs operating in Pennsylvania to file EE&C Plans and meet mandatory targets for reducing electric consumption and peak demand. FirstEnergy's EV Pilot program aligns with the goals and objectives set forth in Act 129 by promoting energy efficiency, reducing greenhouse gas emissions, and enhancing overall energy sustainability. Indeed, consumer education related to transitioning to EVs can result in significant reductions in air pollution and carbon emissions, which support the goals set forth in Chapter 28 of the Public Utility Code. The EV Pilot also helps support the Pennsylvania Department of Environmental

[83] OCA St. No. 6 at pp. 11-12.

Protection's ("DEP") Pennsylvania Climate Action Plan ("PA CAP"), which outlines a pathway to reaching the Commonwealth's GHG reduction goals: 26 percent by 2025 and 80 percent by 2050 from 2005 levels.

Furthermore, the EV Pilot does not conflict with the Company's Commission-approved EE&C Plan, nor does it impede the Company's ability to achieve its required targets to reduce electric consumption or peak demand. In fact, OCA Witness Alexander presents no calculation of the estimated increase of electric consumption or peak demand from the EV Pilot. Meanwhile, the Company has calculated the estimated increase in electric usage from the EVs that would be purchased pursuant to the EV Pilot. Specifically, FE PA Exhibit MAJ-5 details the forecasted electric consumption increase from the EV Pilot. Also, the EV Pilot could inform potential EV-specific programs or measures to be offered under the Phase V EE&C Plan, such as more efficient Level 2 EV chargers. Finally, the Statewide Evaluator's Phase V Potential Studies will evaluate the electric consumption and peak demand reduction savings potential in FE PA's service territory, upon which the Commission will base the required targets for Phase V.

VIII. CUSTOMER BILLS

A. Bill Presentation

Q. OCA Witness Alexander's testimony expresses concern that FE PA's bill presentation complicates customer education regarding EGS charges compared PTC. OCA Witness Alexander recommends that FE PA add a calculation that demonstrates the

PTC charge dollar amounts as compares to EGS's rates and charges.[84] Do you believe these issues are appropriately addressed in a base rate case?

A No. The comments related to EGS charges are more appropriately addressed in a different proceeding, such as a default service proceeding. Moreover, no EGSs are party to this base rate case, and any proposed changes to FE PA's bill presentation would have a direct impact on the EGSs and their customers. For example, OCA Witness Alexander believes that FE PA should interpret the customer's contract with the supplier to make a value comparison between the discrete monthly cost of the supplier charge for generation versus the Company's PTC.[85] However, EGSs could argue that such an analysis fails to reflect any value the customer derives from the EGS contract with respect to off-bill rebates, premium products, services, or other benefits that a customer may be receiving. Furthermore, EGSs may view an attempt by an electric distribution company ("EDC") to interpret the contract as interference by the EDC. Notwithstanding, to the extent that OCA's proposal is evaluated as part of this proceeding, FE PA maintains that its current bill presentation complies with the requirements prescribed in 52 Pa. Code § 54.4. If the Commission were to consider changes to the bill presentation requirements, it should do so through a rulemaking proceeding or in the Company's next default service proceeding where all interested parties are part of the proceeding.

[84] OCA St. No. 6, pp. 35-37.
[85] *Id.*

Q. OCA Witness Alexander argues that FE PA should complete analysis of the bill impacts or collection costs associated with EGS bills compared to default service bills.[86] Do you agree?

A. No. OCA Witness Alexander's concern is that because EGSs have a guaranteed recovery of their receivable minus a discount rate, EGSs could use the Purchase of Receivables ("POR") program to enter into riskier contracts with customers. However, Ms. Alexander overlooks how the FE PA Supplier Tariff employs a "clawback" provision. The clawback was designed to collect a portion of uncollectible accounts expense from EGSs, specifically, those EGSs whose practices were driving significantly higher write-offs as a product of the types of offers they make to customers. Clawback charges are returned to customers as described in the FE PA Retail Tariff. The clawback was approved in the Default Service Plan ("DSP-VI") proceeding by the Commission on August 4, 2022.[87] To the extent that Ms. Alexander believes changes to the clawback provision should be made, such issues would be more appropriately addressed in the next DSP proceeding.

Q. OCA Witness Alexander states that as part of that analysis, FE PA should utilize the "newly instituted compilation and summary of EGS customer complaints" to "inform the Company about the costs associated with the [Purchase of Receivables program ('POR')]," which "may lead to a consideration to increase the discount charged to

[86] *Id.* at pp. 36-37.

[87] *Joint Petition of Metropolitan Edison Company, Pennsylvania Electric Company, Pennsylvania Power Company, and West Penn Power Company for Approval of Their Default Service Programs* Docket Nos. P-2021-3030012, P-2021-3030013, P-2021-3030014, and P-2021-3030021(Order Issued on August 4, 2022).

EGSs who bill rates and charges in excess of the PTC."[88] Do you agree with her claim?

A. No. As stated previously, FE PA utilizes the clawback mechanism in its Supplier Tariff to address these concerns. The Company considers the clawback mechanism to be a more effective and objective method of calculating and addressing the concerns identified by OCA Witness Alexander.

B. <u>Non-Basic On-Bill Charges</u>

Q. OCA Witness Alexander expresses concerns about the disclosures on the customer bill with non-basic charges, claiming, for example, "non-basic charges are not labeled as such or differentiated from regulated distribution charges," the non-basic charges are not separated out from the total due, and "[t]here is no information on the bill to explain that these are non-basic charges or that nonpayment of such charges will not be subject to disconnection."[89] Do you agree with her concerns?

A. No. My understanding is that FE PA complies with all applicable regulations and requirements regarding the provision of these non-basic services to customers, including the presentation of the charges on customers' bills and termination notices and in how the programs are marketed to customers.

Ms. Alexander points to OCA Exhibit BA-9 as alleged support for her claim that the Company's bills do not appropriately display the charges for non-basic services. However, I am advised by counsel that Section 54.4 of the Commission's regulations requires that: (1) "[c]harges for basic services must appear before charges for nonbasic

[88] OCA St. No. 6 at p. 37.
[89] OCA St. No. 6 at pp. 38-39.

services, and appear distinctly separate"; and (2) "[i]temization of nonbasic charges."[90] Moreover, the Commission's regulations state that the "label of either basic or nonbasic is not required to accompany the name of the charge on the bill."[91] Here, as shown in OCA Exhibit BA-9, the Company's charges for non-basic services, starting with "HomeServe USA Plan" and ending with "Surge Assist 6000 Max (800-505-7283)-Discount," are each listed after all the charges for basic services and are each distinctly separate from all other charges.

Q. OCA Witness Alexander points to a solicitation received by an OCA employee from his Met-Ed customer account as OCA Exhibit BA-10 and claims that this document contains language that conflicts with "statements made in data responses [she] ha[s] cited above concerning the lack of any contractual relationship between FirstEnergy and any entity that bills non-basic services on its customer bills."[92] Do you agree with this statement?

A. No. HomeServe provides the services on FE PA's behalf. In other words, these are FE PA's programs, and HomeServe simply operates the programs on FE PA's behalf as a contractor. As such, these are not HomeServe's charges for non-basic services on the FE PA bills. They are FE PA's charges for non-basic services on the bills. The situation is no different than FE PA contracting with conservation service providers ("CSPs") to operate the Company's EE&C programs. Thus, there is no inconsistency between the Company's discovery responses and OCA Exhibit BA-10.

[90] 52 Pa. Code § 54.4(b)(2), (b)(3)(xi).
[91] 52 Pa. Code § 54.4(b)(3).
[92] OCA St. No. 6 at p. 39.

Q. OCA Witness Alexander asserts that non-basic charges appear on customers' termination notices and that should not be allowed.[93] Please respond.

A. To clarify, the Company does not include unpaid non-basic service charges on its termination notices. FE PA investigated this claim and confirmed that such charges are not included in the past due amount shown on the termination notices. FE PA clarified this fact in discovery by supplementing its response to OCA Interrogatory Set IX, No. 21.

Q. OCA Witness Alexander recommends the Commission "investigate this program to ensure that there is no subsidy by regulated distribution customers for these programs and to require significant reforms in how these programs are presented to Pennsylvania customers on customer bills, in marketing materials, on the Company's web portal, and in termination notices."[94] Do you agree with this recommendation?

A. No. An investigation of the Company's programs is not warranted. As noted previously, my understanding is that FE PA complies with all applicable regulations and requirements regarding the provision of these non-basic services to customers, including the presentation of the charges on customers' bills and termination notices and in how the programs are marketed to customers.

In addition, FE PA's distribution customers do not subsidize these programs. All the costs associated with these programs are recorded below the line and, therefore, not passed on to the Company's customers. I further note that this same issue was investigated in *Interstate Gas Supply, Inc., et al. v. Metropolitan Edison Co., et al.*, Docket Nos. C-2019-3013805. That case is now on appeal before the Pennsylvania Supreme Court, and

[93] *Id.* at pp. 39-40.
[94] *Id.* at p. 40.

the OCA is a party to that appeal and was a party in the underlying litigation. Thus, the OCA should be aware that these costs are recorded below the line and, accordingly, that the programs are not subsidized by distribution customers.

Q. OCA Witness Alexander explains that "[t]his investigation should also review how FirstEnergy handles customer complaints about non-basic products appearing on their bill or the service they receive," as "FirstEnergy's customer bill does not include the necessary disclosures."[95] Do you agree with the recommendation?

A. No. Again, no investigation is warranted. Furthermore, FE PA handles customer complaints about the non-basic services, including the charges for those services, like any other customer complaint. It is also unclear what statute or regulation Ms. Alexander believes requires FE PA to include these alleged "necessary disclosures," such as a disclosure on its bills that service will not be terminated for failure to pay for non-basic services. I am advised by counsel that Section 56.83 of the Commission's regulations already states that the "[n]onpayment, in whole or in part, of nonbasic charges" is an unauthorized termination of service. Furthermore, as noted previously, the Company's bills are not required to label the charges as "basic" or "nonbasic,"[96] nor does FE PA include the unpaid non-basic service charges in the amount past due shown on its termination notices, nor does FE PA require customers to pay the unpaid non-basic service charges before restoring service. Customer service representatives also are trained to explain to customers that they do not need to pay for unpaid non-basic services in order to

[95] *Id.* at p. 41.
[96] 52 Pa. Code §§ 54.4, 56.13.

have electric service restored. Thus, I do not believe that a disclosure needs to be added to the Company's bills explaining that.

Q. OCA Witness Alexander claims that "FirstEnergy's web portal that promotes these programs does not disclose that these programs are 'non-basic' and not required to be purchased from FirstEnergy or describe how these charges relate to credit and collection actions for FirstEnergy's regulated services."[97] Please respond.

A. All of the Company's marketing materials for these programs contain the following disclosure: "You are not required to buy this optional product or service plan in order to receive the same quality service from your local electric utility company. Your decision to purchase or not purchase this optional product or service will not influence the delivery of retail electric service to you by the FirstEnergy Companies." The disclosure also is located online on the Company's connections page:

https://utilitysmarthome.com/FirstEnergy/movers

The Company will also place this disclosure on the Products webpages on its website. Therefore, I believe the Company's disclosures for these programs are sufficient.

Q. OCA Witness Alexander states that "[t]he use of FirstEnergy's regulated service customer lists and billing data to market these unregulated products and services raises additional customer privacy concerns," given that "[t]he intermingling of regulated and unregulated and non-basic services in FirstEnergy's marketing, billing, and customer education activities is a matter of significant concern in light of the obligation of Pennsylvania's EDCs to restructure their operations to eliminate

[97] *Id.* at pp. 40-41.

competitively available services and products from their regulated portfolio of services."[98] Do you agree with this statement?

A. No. Ms. Alexander's opposition to FE PA's billing of non-commodity products and services is nothing new. She opposed FE PA's practice of billing for its non-commodity products and services in her rebuttal testimony in *Interstate Gas Supply, Inc., et al. v. Metropolitan Edison Co., et al.*, Docket Nos. C-2019-3013805, raising concerns with, among other things, the Company using its customer interactions to market these programs. I am advised by counsel that the PUC ultimately rejected the OCA's argument that the Company's existing billing practice was unlawful, finding:

> We agree with the EDCs' position that the OCA's Exception goes beyond the issue presented to have the Commission deny a lawful billing practice. Since we conclude that the EDCs' practice of "on-bill billing" does not violate either Section 1502 or 2804(6) of the Code, the EDCs' practice of "on-bill billing" for the non-commodity goods and services they themselves provide is permissible.

Although that case is now on appeal to the Pennsylvania Supreme Court, counsel advises me that the only issue on appeal is whether the Company's prohibition of third parties, including EGSs, including their charges for non-commodity products and services on FE PA's electric bills violates Section 1502 or 2804(6) of the Public Utility Code. I am advised by counsel that the OCA did not appeal the PUC's denial of its arguments concerning the Company's billing for its own non-commodity products and services on its bills. Counsel advises me that the legal issues with OCA re-raising its arguments about the Company's existing bill practice, which the PUC declared was lawful, will be addressed in the Company's briefs.

[98] *Id.* at p. 9.

Further, I am advised by counsel that "restructuring" was solely focused on the restructuring of the market for electric generation supply service. It did not address public utilities' non-basic services, which have been around for decades, well before the passage of the Electricity Generation Customer Choice and Competition Act. Thus, counsel advises me that nothing prohibits the Company from using customer lists and billing data to market these services and programs.

IX. CONCLUSION

Q. Does this conclude your rebuttal testimony?

A. Yes.

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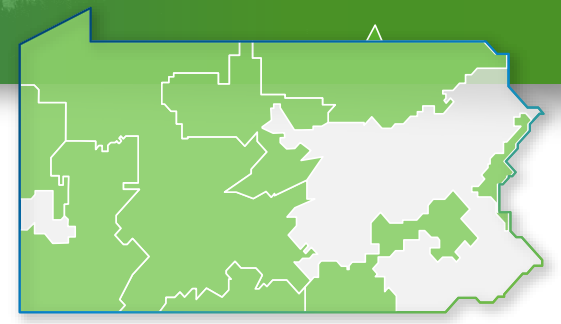


PA Universal Service Advisory Committee (USAC)

1st Quarter Meeting - 2024

March 21, 2024

Compliance

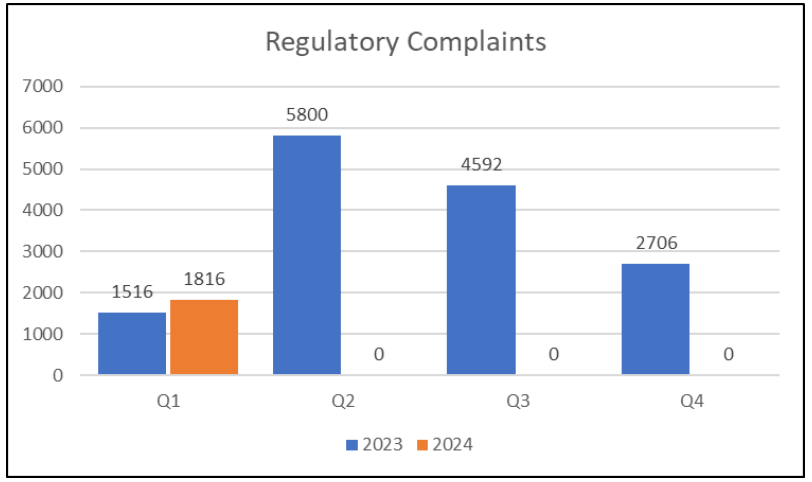
Trending and Infractions

Customer Issues - Regulatory

Regulatory Trending – BCS Cases

Regulatory Complaint Classifications	2023				Justified		2024*				Justified	
	Q1	Q2	Q3	Q4	#	%	Q1	Q2	Q3	Q4	#	%
Billing Disputes	250	240	281	213	28	2.85%	262				4	2.31%
Collection (PARs)	683	4190	2876	1448	15	0.16%	913				2	0.65%
Competition	187	122	115	84			124					
Credit & Deposits	112	242	216	212	7	0.90%	156				1	1.04%
Damages	36	42	25	26	3	2.33%	36					
Discontinuance/Transfer	4	30	31	21	3	3.49%	24					
Metering	15	17	18	6	2	3.57%	8					
Other	7	1	5	3			5					
Other Payment Issues	16	17	26	22	2	2.47%	24				2	18.18%
Personnel Problems	2	7	10	11			5					
Rates	10	7	7	3			6					
Scheduling Delays	76	64	48	60	3	1.21%	49				1	3.57%
Service Extensions	1	4	7	1			5					
Service Interruptions	50	58	94	62	6	2.27%	92					
Service Quality	54	74	69	42	1	0.42%	73					
Termination	13	685	764	492	24	1.23%	34					
TOTAL	**1516**	**5800**	**4592**	**2706**	**94**	**0.64%**	**1816**	**0**	**0**	**0**	**10**	**1.12%**

*2024 data is as of March month end



All regulatory complaints are analyzed by the Customer Services Compliance group to determine whether they are justified. A justified complaint is the result of the failure to comply with commission orders, regulations, reports, or company tariffs. It is typically the result of a gap in processes, technologies, or the actions of employees.

Customer Issues – Regulatory (continued)

BCS Infractions – Major Issues

2023 Infractions

Cite	Description	2023 Volume	Course of Action
56.191(c)(2)(iv)	The utility failed to properly amortize over 24 months reconnection amounts for a customer or applicant at or below 150% of poverty.	57	Met with business to discuss infractions received. Business to investigate and determine next steps.
56.36(b)(1)	The denial letter contained both a request for additional information (lease, deed, or mortgage) and a demand for payment of a deposit.	39	Met with business to discuss infractions received. Business investigated and changed wording on denial letter.
56.151(2)	The company failed to investigate the customer's dispute using methods reasonable under the circumstances.	23	Coaching sent.
56.1	The company failed to meet its obligation of good faith, honesty and fair dealing in its performance and to manage customer accounts to prevent the accumulation of large, unmanageable arrearages.	22	Coaching sent.

2024 Infractions

Cite	Description	2024 Volume	Course of Action
56.1	The company failed to meet its obligation of good faith, honesty and fair dealing in its performance and to manage customer accounts to prevent the accumulation of large, unmanageable arrearages.	4	Coaching sent.
56.191(c)(2)(iv)	The utility failed to properly amortize over 24 months reconnection amounts for a customer or applicant at or below 150% of poverty.	3	Met with business to discuss infractions received. Business to investigate and determine next steps.

- The PA Bureau of Consumer Services (BCS) reviews informal case responses to determine if there has been a misapplication or infringement of a Commission regulation (infraction). If one is found, the BCS will issue a citation to the Company with corresponding interpretations.
- Customer Service Analytics reviews each citation for possible corrective action and provides additional detail to the BCS on cites requiring further consideration. Citations are typically received several months after the Compliance response to the initial complaint.
- Infractions are typically received months after the Company's initial complaint response. The Company started receiving infractions related to 2024 responses on March 1.

Care Center Dispute Tracking – Non-Regulatory

Customer Dispute Issue	2023				2023 Total	2024*				2024 Total
	Q1	Q2	Q3	Q4		Q1	Q2	Q3	Q4	
Billing Disputes	1431	243	1166	1074	3914	1470				1470
Competition - supplier	98	21	83	131	333	81				81
Payment Issues	182	51	202	188	623	199				199
Other	298	33	165	131	627	227				227
Total Disputes	2009	348	1616	1524	5497	1977	0	0	0	1977
Total Calls	512058	606323	620412	519783	2258576	513381				513381
Dispute Ratio	0.004	0.001	0.003	0.003	0.002	0.004				0.004

*2024 data is as of March month end

Other Disputes Include (but are not limited to:
Customers Signed In Error
Rate Inquiry
Test Meter- Customer Request

_____ of a residential ratepayer or occupant about a utility's application of any provision covered by Chapter 56, including but not limited to such subjects as meter mix, meter test(s), missing/misapplied payment(s), high bill inquiries, etc.

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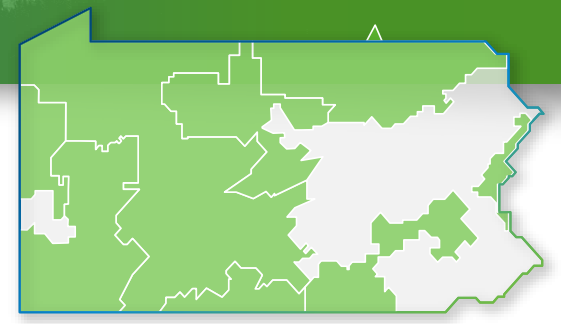


PA Universal Service Advisory Committee (USAC)

Second Quarter Meeting - 2024

June 20, 2024

Compliance

Trending and Infractions

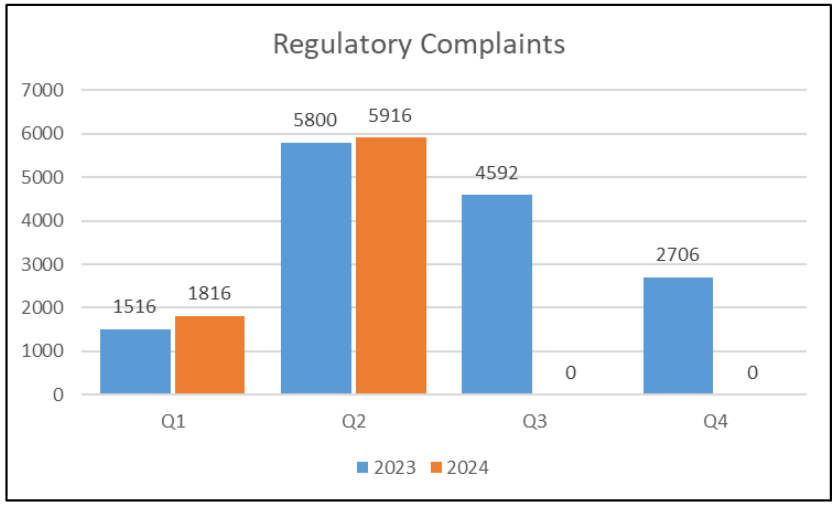
June 20, 2024

Customer Issues - Regulatory

Regulatory Trending – BCS Cases

Regulatory Complaint Classifications	2023				Justified		2024*				Justified	
	Q1	Q2	Q3	Q4	#	%	Q1	Q2	Q3	Q4	#	%
Billing Disputes	250	240	281	213	17	1.73%	262	222	0	0	7	1.45%
Collection (PARs)	683	4190	2876	1448	14	0.15%	913	4350	0	0	8	0.15%
Competition	187	122	115	84			124	62	0	0		
Credit & Deposits	112	242	216	212	7	0.90%	156	190	0	0	2	0.58%
Damages	36	42	25	26	2	1.55%	36	17	0	0		
Discontinuance/Transfer	4	30	31	21	2	2.33%	24	24	0	0	1	2.08%
Metering	15	17	18	6	1	1.79%	8	7	0		1	6.67%
Other	7	1	5	3			5	3	0	0		
Other Payment Issues	16	17	26	22	1	1.23%	24	30		0	2	3.70%
Personnel Problems	2	7	10	11			5	4	0	0		
Rates	10	7	7	3			6	9	0	0		
Scheduling Delays	76	64	48	60	1	0.40%	49	29	0		1	1.28%
Service Extensions	1	4	7	1			5	0	0	0		
Service Interruptions	50	58	94	62	2	0.76%	92	28	0	0		
Service Quality	54	74	69	42	1	0.42%	73	51	0	0		
Termination	13	685	764	492	16	0.82%	34	890	0	0	5	0.54%
TOTAL	**1516**	**5800**	**4592**	**2706**	**64**	**0.44%**	**1816**	**5916**			**27**	**0.35%**

*2024 data is as of May month end



Justified: All regulatory complaints are analyzed by the Customer Services Compliance group to determine whether they are justified. A justified complaint is the result of the failure to comply with commission orders, regulations, reports, or company tariffs. It is typically the result of a gap in processes, technologies, or the actions of employees.

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Customer Issues – Regulatory (continued)

BCS Infractions – Major Issues

2023 Infractions

Cite	Description	2023 Volume	Course of Action
56.191(c)(2)(iv)	The utility failed to properly amortize over 24 months reconnection amounts for a customer or applicant at or below 150% of poverty.	69	Coaching sent when applicable. Met with business to discuss infractions received. Business to investigate and determine next steps.
56.36(b)(1)	The denial letter contained both a request for additional information (lease, deed, or mortgage) and a demand for payment of a deposit.	41	Met with business to discuss infractions received. Business investigated and changed wording on denial letter.
56.151(2)	The company failed to investigate the customer's dispute using methods reasonable under the circumstances.	26	Coaching sent.
56.1	The company failed to meet its obligation of good faith, honesty and fair dealing in its performance and to manage customer accounts to prevent the accumulation of large, unmanageable arrearages.	22	Coaching sent.

2024 Infractions

Cite	Description	2024 Volume	Course of Action
56.191(c)(2)(iv)	The utility failed to properly amortize over 24 months reconnection amounts for a customer or applicant at or below 150% of poverty.	24	Coaching sent when applicable. Met with business to discuss infractions received. Business to investigate and determine next steps.
56.36(b)(1)	The denial letter contained both a request for additional information (lease, deed, or mortgage) and a demand for payment of a deposit.	12	Met with business to discuss infractions received. Business investigated and changed wording on denial letter.

Please note: The volume of confirmed infractions is less than 1% of complaints reviewed by BCS.

- The PA Bureau of Consumer Services (BCS) reviews informal case responses to determine if there has been a misapplication or infringement of a Commission regulation (infraction). If one is found, the BCS will issue a citation to the Company with corresponding interpretations.
- Customer Service Analytics reviews each citation for possible corrective action and provides additional detail to the BCS on cites requiring further consideration. Citations are typically received several months after the Compliance response to the initial complaint.
- Infractions are typically received months after the Company's initial complaint response. The Company started receiving infractions related to 2024 responses on March 1.

Care Center Dispute Tracking – Non-Regulatory

Customer Dispute Issue	2023				2023 Total	2024*				2024 Total
	Q1	Q2	Q3	Q4		Q1	Q2	Q3	Q4	
Billing Disputes	1431	243	1166	1074	3914	666	621			1287
Competition - supplier	98	21	83	131	333	40	27			67
Payment Issues	182	51	202	188	623	106	189			295
Other	298	33	165	131	627	105	190			295
Total Disputes	2009	348	1616	1524	5497	917	1027	0	0	1944
Total Calls	512058	606323	620412	519783	2258576	326568	424309			750877
Dispute Ratio	0.004	0.001	0.003	0.003	0.002	0.003	0.002			0.003

*2024 data is as of May month end.

Call Totals	
Live Agent/IVR	424309
Live Agent only	215652

Other Disputes Include (but are not limited to:
Customers Signed In Error
Rate Inquiry
Test Meter- Customer Request

Dispute:

A **concern** of a residential ratepayer or occupant about a utility's application of any provision covered by Chapter 56, including but not limited to such subjects as meter mix, meter test(s), missing/misapplied payment(s), high bill inquiries, etc.

National Electric Vehicle Infrstructure Formula Grant Program

Organization Name	Site Host	City	County	Funding Round	Status	PennDOT District	Interstate	Exit	Award Amount
Locations in FE PA Service Territory									
6406 Truck Plaza LLC	Emlenton Truck Plaza	Emlenton	Venango	Round 1	Operational	1	80	42	$ 456,318
Applegreen Electric PA LLC	PTC Service Plaza	Hunker	Westmoreland	Round 1	Planned	12	76	77SP	397,067
BP Products North America, Inc.	Coen Markets	Bentleyville	Washington	Round 1	Planned	12	70	32B	607,822
BP Products North America, Inc.	Coen Markets	Donegal	Westmoreland	Round 1	Planned	12	76	91	607,822
Electrify America, LLC	Sheetz	Bethel	Berks	Round 1	Planned	5	78	13	741,290
Electrify America, LLC	Sheetz	Tyrone	Blair	Round 1	Planned	9	99	48	790,703
Francis Energy PA, LLC	Kwik Fill	Kylertown	Clearfield	Round 1	Planned	2	80	133	747,247
Love's Travel Stops and Country Stores	Love's Travel Stops	Brookville	Jefferson	Round 1	Planned	10	80	81	577,330
Love's Travel Stops and Country Stores	Love's Travel Stops	Jonestown	Lebanon	Round 1	Planned	8	81	90	689,324
Love's Travel Stops and Country Stores	Love's Travel Stops	Slippery Rock	Butler	Round 1	Planned	10	79	105	634,756
Pilot Travel Centers LLC	Flying J Travel Center	Mill Hall	Clinton	Round 1	Planned	2	80	173	812,990
Sheetz, Inc.	Sheetz	Altoona	Blair	Round 1	Planned	9	99	32	691,197
Sheetz, Inc.	Sheetz	New Stanton	Westmoreland	Round 1	Planned	12	70	57	281,856
Sheetz, Inc.	Sheetz	Washington	Washington	Round 1	Planned	12	79	41	639,659
Sheetz, Inc.	Sheetz	York	York	Round 1	Planned	8	83	21A-B	654,081
BP Products North America, Inc.	TravelCenters of America	Erie	Erie	Round 1	Planned	1	90	35	1,060,291
BP Products North America, Inc.	TravelCenters of America	Greencastle	Franklin	Round 1	Planned	8	81	5	1,060,291
BP Products North America, Inc.	TravelCenters of America	Harrisville	Venango	Round 1	Planned	1	80	29	1,060,291
BP Products North America, Inc.	TravelCenters of America	Milesburg	Centre	Round 1	Planned	2	80	158	1,060,291
Tesla, Inc.	Giant Eagle	Meadville	Crawford	Round 1	Planned	1	79	147A-B	211,165
Tesla, Inc.	Sheetz	New Castle	Lawrence	Round 1	In Progress	11	376	13	220,898
Tesla, Inc.	Shrewsbury Commons	Shrewsbury	York	Round 1	Planned	8	83	4	204,232
Tesla, Inc.	Sheetz	Waynesburg	Greene	Round 1	Planned	12	79	14	259,293
Applegreen Electric PA LLC	PTC Service Plaza	Lawn	Lebanon	Round 1A	Planned	8	76	259SP	625,000
Applegreen Electric PA LLC	PTC Service Plaza	Newburg	Cumberland	Round 1A	Planned	8	76	202SP	750,000
Blink Network LLC	GetGo	Erie	Erie	Round 1A	Planned	1	79	184	851,772
BP Products North America, Inc.	BP	Clearfield	Clearfield	Round 1A	Planned	2	80	120	432,950
EVgo Services LLC	Sheetz	Pittsburgh	Allegheny	Round 1A	Planned	11	76	48	768,310
eCAMION USA, Inc.	Perkins	Gettysburg	Adams	Round 1A	Planned	8	30	213	652,736
Francis Energy PA, LLC	Shell	Mercer	Mercer	Round 1A	Planned	1	80	15	704,968
Francis Energy PA, LLC	McKinney Station Restaurant and Ice Cream	Newburg	Cumberland	Round 1A	Planned	8	76	201	811,077
Francis Energy PA, LLC	Sheetz	Palmyra	Lebanon	Round 1A	Planned	8	422	276	731,099
Tesla, Inc.	522 Pit Stop	Fort Littleton	Fulton	Round 1A	Planned	9	76	180	281,934
Tesla, Inc.	Wendy's	Somerset	Somerset	Round 1A	Planned	9	76	110	281,694
Wawa, Inc.	Wawa	Reading	Berks	Round 1A	Planned	6	422	316	852,104
								Total:	**$ 22,209,858**
Other PA Locations									
Alnajukchahat Store, LLC	Al's Quick Stop	Drums	Luzerne	Round 1	Planned	4	80	262	$ 1,008,770
Applegreen Electric PA LLC	PTC Service Plaza	Bowmansville	Lancaster	Round 1	Planned	8	76	290SP	498,805
Applegreen Electric PA LLC	PTC Service Plaza	Verona	Allegheny	Round 1	Planned	11	76	49SP	367,749
Applegreen Electric PA LLC	PTC Service Plaza	Waterfall	Fulton	Round 1	Planned	9	76	172SP	736,870
Applegreen Electric PA LLC	PTC Service Plaza	West Brandywine	Chester	Round 1	Planned	6	76	305SP	603,294
Electrify America, LLC	Sheetz	Harrisburg	Dauphin	Round 1	Planned	8	83	45	775,804
EVgo	Penn Place Shopping Plaza	Monroeville	Allegheny	Round 1	Planned	11	376	84A-B	543,960
Francis Energy PA, LLC	Sheetz	Carlisle	Cumberland	Round 1	Planned	8	81	44	738,937
Francis Energy PA, LLC	Chambersburg Square	Chambersburg	Franklin	Round 1	Planned	8	81	17	793,457
Liberty Truck Center, Inc.	Onvo Travel Plaza	Mountain Top	Luzerne	Round 1	Planned	4	81	155	661,019
Love's Travel Stops and Country Stores	Love's Travel Stops	Mifflinville	Columbia	Round 1	Planned	3	80	242	676,935
Mirabito Holdings, Inc.	Mirabito Convenience Store	Hawley	Pike	Round 1	Planned	4	84	34	830,400
Pilot Travel Centers LLC	Flying J Travel Center	New Milford	Susquehanna	Round 1	Planned	4	81	219	852,379
Pilot Travel Centers LLC	Pilot Travel Center	Pittston	Luzerne	Round 1	Operational	4	81, 476	175A-B	610,393
Raceway Management Company, Inc.	Onvo Travel Plaza	Blakeslee	Monroe	Round 1	Planned	5	80	284	841,547
Raceway Management Company, Inc.	Onvo Travel Plaza	Lake Ariel	Lackawanna	Round 1	Planned	4	84	8	652,055
Raceway Management Company, Inc.	Onvo Travel Plaza	Pottsville	Schuylkill	Round 1	Planned	5	81	119	899,595
Sheetz, Inc.	Sheetz	Harrisburg	Dauphin	Round 1	Planned	8	81	77	163,838
Sheetz, Inc.	Sheetz	Sewickey	Allegheny	Round 1	Planned	11	79	68	684,088
Tesla, Inc.	Royal Farms	Aston	Delaware	Round 1	In Progress	6	95	2	253,826
Tesla, Inc.	Wawa	Lansdale	Montgomery	Round 1	Planned	6	476	31	211,165
Tesla, Inc.	Wawa	Scranton	Lackawanna	Round 1	Planned	4	81	184	204,232
Tesla, Inc.	Wawa	Summerdale	Cumberland	Round 1	Planned	8	81	65A	256,626
Tesla, Inc.	Wawa	Woodlyn	Delaware	Round 1	Planned	6	476	1	211,165
TH Minit Markets LLC	Turkey Hill Minit Market	Allentown	Lehigh	Round 1	Planned	5	78	57	798,869
Universal EV LLC	Comfort Suites	Coraopolis	Allegheny	Round 1	Planned	11	376	58	384,880
Wawa, Inc.	Wawa	Allentown	Lehigh	Round 1	Planned	5	78	49A-B	727,420
Wawa, Inc.	Wawa	Bristol	Bucks	Round 1	Planned	6	95	42	708,221
Wawa, Inc.	Wawa	Horsham	Montgomery	Round 1	Planned	6	276	343	733,025
Applegreen Electric PA LLC	PTC Service Plaza	Middletown	Dauphin	Round 1A	Planned	8	76	250SP	650,000
Applegreen Electric PA LLC	PTC Service Plaza	Carlisle	Cumberland	Round 1A	Planned	8	76	219SP	790,000
CarCharge, LLC	Marriott	Coatesville	Chester	Round 1A	Planned	6	30	293	969,304
FLO Services USA Inc.	Sonic	Hazleton	Luzerne	Round 1A	Planned	4	81	143	399,768
Francis Energy PA, LLC	Sheetz	Columbia	Lancaster	Round 1A	Planned	8	30	257	672,408
Lancaster Travel Places LLC	Lancaster Travel Plaza	Ronks	Lancaster	Round 1A	Planned	8	30	273	556,424
Landhope Corporation	Landhope Farms	Oxford	Chester	Round 1A	Planned	6	1	7	667,936
Philadelphia Parking Authority	Flat Lot	Philadelphia	Philadelphia	Round 1A	Planned	6	30	331	815,120
Reliance 3, LLC	Your Choice	Bloomsburg	Columbia	Round 1A	Planned	3	80	232	797,125
Sheetz, Inc.	Sheetz	Muncy	Lycoming	Round 1A	Planned	3	180	13	737,106
TH Minit Markets LLC	Turkey Hill Minit Market	Denver	Lancaster	Round 1A	Planned	8	76	286	622,333
Universal EV LLC	Hampton Inn	Lehighton	Carbon	Round 1A	Planned	5	476	74	451,353
Wawa, Inc.	Wawa	Williamsport	Lycoming	Round 1A	Planned	3	180	28	794,350
Wawa, Inc.	Wawa	Phoenixville	Chester	Round 1A	Planned	6	422	347	907,508
Wawa, Inc.	Wawa	Wayne	Delaware	Round 1A	Planned	6	30	317	831,803
Wawa, Inc.	Wawa	Upper Darby	Delaware	Round 1A	Planned	6	1	46	800,870
Wawa, Inc.	Wawa	Media	Delaware	Round 1A	Planned	6	1	36	811,434
								Total:	**$ 29,704,166**

Federal Funding for FY 2022 & 2023	**$ 1,500,000,000**
Percent Funds Allocated to FE PA	**1.5%**
Percent Funds Allocated to Pennsylvania	**3.5%**

Site Host: Pennsylvania Dept of Transportation *https://www.penndot.pa.gov/ProjectAndPrograms/Planning/EVs/Pages/NEVI.aspx*
Site Host: Pennsylvania Dept of Transportation *https://experience.arcgis.com/experience/b3e694355d77400da7cb5efaffd017dc/page/Page/?views=Data-Table*
Site Host: Joint Office of Energy And Transportation *https://driveelectric.gov/state-plans*

Clean School Bus Program

Grant / Rebate	Data Updated On	Project Status	Funding Year	EPA Region	School District Name	NCES District ID	Applicant Organization Name	Number of Electric Buses	Number of Propane Buses	Number of CNG Buses	Total Number of Buses	Total Awarded	Prioritization	Prioritization Criteria
School Districts Within FE PA														
Rebate	6/20/2024 9:44:24 AM ET	Selected	2023	03	Bethel Park School District	4203510	Highland Electric Fleets Inc	10	-	-	10	$ 2,000,000	No	-
Rebate	6/20/2024 9:44:24 AM ET	Selected	2023	03	Erie City School District	4209300	Highland Electric Fleets Inc	12	-	-	12	4,140,000	Yes	High-need
Rebate	6/20/2024 9:44:24 AM ET	Selected	2023	03	Greater Johnstown School District	4210950	Highland Electric Fleets Inc	10	-	-	10	3,450,000	Yes	High-need
Rebate	6/20/2024 9:44:24 AM ET	Selected	2023	03	Homer-Center School District	4213290	Blue Bird Body Company	-	1	-	1	25,000	No	-
Rebate	6/20/2024 9:44:24 AM ET	Selected	2023	03	Kiski Area School District	4212840	Blue Bird Body Company	-	3	-	3	75,000	No	-
Rebate	6/20/2024 9:44:24 AM ET	Selected	2023	03	Pine-Richland School District	4202850	Student Transportation Of America, Inc	3	-	-	3	600,000	No	-
Rebate	6/20/2024 9:44:24 AM ET	Selected	2023	03	Reading School District	4220040	Zum Services, Inc	25	-	-	25	8,985,000	Yes	High-need
Rebate	6/20/2024 9:44:24 AM ET	Selected	2023	03	South Fayette Township School District	4220580	Blue Bird Body Company	7	-	-	7	1,400,000	No	-
Rebate	6/20/2024 9:44:24 AM ET	Tentatively Selected*	2023	03	Marion Center Area School District	4214730	Blue Bird Body Company	-	3	-	3	75,000	No	-
Rebate	6/20/2024 9:44:24 AM ET	Funds Awarded	2022	03	Avella Area School District	4202760	Navistar Inc	7	-	-	7	2,765,000	Yes	Rural 42 (2022 only)
Rebate	6/20/2024 9:44:24 AM ET	Funds Awarded	2022	03	Northern Potter School District	4217700	Rohrer Enterprises Inc	2	-	-	2	790,000	Yes	Rural 43
Rebate	6/20/2024 9:44:24 AM ET	Funds Awarded	2022	03	Troy Area School District	4223790	Rohrer Enterprises Inc	7	-	-	7	2,765,000	Yes	Rural 42 (2022 only)
Rebate	6/20/2024 9:44:24 AM ET	Funds Awarded	2022	03	Washington School District	4224990	Navistar Inc	8	-	-	8	3,160,000	Yes	High-need
							Rebate Total	**91**	**7**	**-**	**98**	**$ 30,230,000**		
Grant	12/15/2023	Selected	2023	03	Laurel Highlands SD	4213320	First Student, Inc.	15	-	-	15	$ 5,924,753*	Yes	High-need
Grant	12/15/2023	Selected	2023	03	New Castle Area SD	4216620	First Student, Inc.	15	-	-	15	5,924,753*	Yes	High-need
							Grant Total	**30**	**-**	**-**	**30**	**$ 11,849,505***		
Other PA School Districts														
Rebate	6/20/2024 9:44:24 AM ET	Selected	2023	03	Baldwin-Whitehall Sd	4202970	Baldwin-Whitehall School District (Inc)	4	-	-	4	$ 800,000	No	-
Rebate	6/20/2024 9:44:24 AM ET	Selected	2023	03	Bethlehem Area Sd	4203570	Highland Electric Fleets Inc	10	-	-	10	2,000,000	No	-
Rebate	6/20/2024 9:44:24 AM ET	Selected	2023	03	Lake-Lehman Sd	4213020	Back Mnt Transit Co Inc	5	-	-	5	1,000,000	No	-
Rebate	6/20/2024 9:44:24 AM ET	Selected	2023	03	Mid Valley Sd	4215170	Dkb Transportation Inc	5	-	-	5	1,000,000	No	-
Rebate	6/20/2024 9:44:24 AM ET	Selected	2023	03	Moon Area Sd	4215830	Student Transportation Of America, Inc	6	-	-	6	1,200,000	No	-
Rebate	6/20/2024 9:44:24 AM ET	Selected	2023	03	Northwest Area Sd	4217790	Kabata Transportation Inc	15	-	-	15	3,000,000	No	-
Rebate	6/20/2024 9:44:24 AM ET	Selected	2023	03	Pennsbury Sd	4218840	Pennsbury School District	-	5	-	5	125,000	No	-
Rebate	6/20/2024 9:44:24 AM ET	Selected	2023	03	Philadelphia City Sd	4218990	School District Of Philadelphia	25	-	-	25	8,965,000	Yes	High-need
Rebate	6/20/2024 9:44:24 AM ET	Selected	2023	03	Plum Borough Sd	4219350	Highland Electric Fleets Inc	25	-	-	25	5,000,000	No	-
Rebate	6/20/2024 9:44:24 AM ET	Selected	2023	03	Rose Tree Media Sd	4220550	Rohrer Enterprises Inc	5	-	-	5	1,000,000	No	-
Rebate	6/20/2024 9:44:24 AM ET	Selected	2023	03	Unionville-Chadds Ford Sd	4224210	Highland Electric Fleets Inc	5	-	-	5	1,000,000	No	-
Rebate	6/20/2024 9:44:24 AM ET	Selected	2023	03	Valley View Sd	4224650	Dkb Transportation Inc	10	-	-	10	2,000,000	No	-
Rebate	6/20/2024 9:44:24 AM ET	Selected	2023	03	Wilkes-Barre Area Sd	4226300	Student Transportation Of America, Inc	4	-	-	4	1,380,000	Yes	High-need
Rebate	6/20/2024 9:44:24 AM ET	Selected	2023	03	Woodland Hills Sd	4216500	First Student, Inc.	22	-	-	22	7,370,000	Yes	High-need
Rebate	6/20/2024 9:44:24 AM ET	Project Complete	2022	03	Southern Tioga Sd	4222370	Ma Brightbill Body Works Inc	-	1	-	1	30,000	Yes	Rural 42 (2022 only)
Rebate	6/20/2024 9:44:24 AM ET	Funds Awarded	2022	03	Greater Nanticoke Area Sd	4216290	Rohrer Enterprises Inc	15	-	-	15	5,925,000	Yes	High-need
Rebate	6/20/2024 9:44:24 AM ET	Funds Awarded	2022	03	Halifax Area Sd	4211310	Rohrer Enterprises Inc	5	-	-	5	1,975,000	Yes	Rural 42 (2022 only)
Rebate	6/20/2024 9:44:24 AM ET	Funds Awarded	2022	03	Harrisburg City Sd	4211580	Wolfington Body Company Inc	10	-	-	10	3,950,000	Yes	High-need
Rebate	6/20/2024 9:44:24 AM ET	Funds Awarded	2022	03	Pittsburgh Sd	4219170	Board Of Public Education School District Of Pittsburgh	20	-	-	20	6,460,000	Yes	High-need
Rebate	6/20/2024 9:44:24 AM ET	Funds Awarded	2022	03	Scranton Sd	4221090	Rohrer Enterprises Inc	25	-	-	25	9,875,000	Yes	High-need
Rebate	6/20/2024 9:44:24 AM ET	Funds Awarded	2022	03	Steelton-Highspire Sd	4222800	Steelton-Highspire School District	6	-	-	6	2,370,000	Yes	High-need
							Rebate Total	**222**	**6**	**-**	**228**	**$ 48,335,000**		
Grant	12/15/2023	Selected	2023	03	School District of Philadelphia	4218990	The School District Of Philadelphia	20	-	-	20	$ 7,900,000	Yes	High-need
Grant	12/15/2023	Selected	2023	03	Pittsburgh SD	4219170	First Student, Inc.	45	-	-	45	17,774,258*	Yes	High-need
Grant	12/15/2023	Selected	2023	03	William Penn SD	4226390	First Student, Inc.	25	-	-	25	9,874,588*	Yes	High-need
							Grant Total	**90**	**-**	**-**	**90**	**$ 35,548,845***		

Federal Rebate Total	$ 1,780,764,000
Federal Grant Total	965,000,000
Total Clean School Bus Awards	**$ 2,745,764,000**

Percent Funds Allocated to FE PA	**1.5%***
Percent Funds Allocated to Pennsylvania	**4.6%**

*Dollar amounts for marked school districts in the grant program are prorated on the number of busses since funds are allocated at a project level which may include multiple school districts per project
Site Host: US Dept of Environmental Protection Agency *https://www.epa.gov/cleanschoolbus/clean-school-bus-program-awards*

Charging & Fueling Infrastructure Discretionary Grant Program

No funding for CFI has been awarded in PA

Federal Funding for FY 2022 & 2023	**$ 622,573,846**
Percent Funds Allocated to FE PA	**-**
Percent Funds Allocated to Pennsylvania	**-**

Site Host: Federal Highway Administration *https://www.fhwa.dot.gov/environment/cfi/grant_recipients/past_recipients/*

Summary of 3 Major Bipartisan Infrastructure Law Transportation Electrification Programs (Through FY 2023)

	NEVI	CSB	CFI	Total
FE PA	$ 22,209,858	$ 42,079,505	$ -	$ 64,289,363
Other PA	29,704,166	83,883,845	-	113,588,011
PA Total	**$ 51,914,024**	**$ 125,963,350**	**$ -**	**$ 177,877,374**
Federal Total	**$ 1,500,000,000**	**$ 2,745,764,000**	**$ 622,573,846**	**$ 4,868,337,846**
% FE PA	1.5%	1.5%	0.0%	**1.3%**
% PA	3.5%	4.6%	0.0%	**3.7%**

2023 Estimated PA Population	12,961,683
2023 Estimated U.S. Population	334,914,895
PA % Population of U.S.	3.9%

Site Host: U.S. Census Bureau *https://www.census.gov/data/tables/time-series/demo/popest/2020s-state-total.html*

Estimated Annual Increase in EV Registrations and EV Energy Consumption Attributable to the EV Pilot

	Additional EVs Per Year Attributable to EV Pilot		Estimated Annual Energy Consumption Per EV (kWh)	Estimated Annualized EV Energy Consumption Added Each Year Associated with EV Pilot (kWh)	
	Low Forecast	High Forecast		Low Forecast	High Forecast
Residential Rebate Program	480	2,130	3,412	1,637,638	7,267,018
Commercial/Public Rebate Program	520	1,300	5,495	2,857,436	7,143,590
Educational, Advisory, and Grant Assitance Programs	100	400	8,620	862,006	3,448,022
Total	**1,100**	**3,830**		**5,357,080**	**17,858,630**

FE PA Statement No. 9-R

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY

DOCKET NOS. R-2024-3047068

Rebuttal Testimony of John Spanos

List of Topics Addressed

Depreciation

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REBUTTAL TESTIMONY
OF
JOHN J. SPANOS

I. INTRODUCTION

Q. Please state your name and business address.

A. My name is John J. Spanos. My business address is 207 Senate Avenue, Camp Hill, Pennsylvania, 17011.

Q. Are you the same John Spanos that presented direct testimony in this proceeding?

A. Yes, I am the same John Spanos that presented testimony on behalf of FirstEnergy Pennsylvania Electric Company ("FE PA," or the "Company") in this proceeding.

Q. What is the purpose of your rebuttal testimony?

A. My rebuttal testimony responds to the depreciation-related testimony of David J. Garrett on behalf of the Pennsylvania Office of Consumer Advocate ("OCA"). Mr. Garrett disagrees with my use of the Equal Life Group ("ELG") procedure to calculate annual depreciation accrual rates and depreciation expense in this case.[1] He proposes, instead, the continued use of the Average Life Group ("ALG") method even though ALG ceased to be the prevailing group depreciation procedure in Pennsylvania, with the approval of the Pennsylvania Public Utility Commission ("PUC" or the "Commission"), over three decades ago.[2] Additionally, although Mr. Garrett does not propose changing any of the service life estimates I employed in my Depreciation Study, he disagrees with the service life estimates I selected for four accounts (one each for the Met-Ed, Penelec, Penn Power, and West Penn Districts of the Company) and contends that, in each instance, using the

[1] OCA St. No. 3 at p. 3.
[2] *Id.*

largely formulaic approach he recommends would produce longer service lives. However, it is not clear if Mr. Garrett's approach would actually produce longer service lives in each instance, since he erroneously used the same survivor data for two different Districts and different property accounts, as evidenced by comparing Figures 4 and 7, at pages 17 and 23, respectively, of OCA St. No. 3.[3] My rebuttal testimony responds to these positions.

Q. Please provide a summary of the key elements of your rebuttal testimony.

A. My rebuttal testimony consists of Sections I through IV:

- Section I is the Introduction, of which this summary is a part.

  Section II responds to Mr. Garrett's arguments against using the ELG procedure in this case. Section II consists of subsections A. through D.

- Section II.A. explains that Mr. Garrett proposes to reduce the Company's combined-District depreciation expense by $62.6 million as of the end of the fully projected future test year ("FPFTY") because he disagrees with the use of the ELG procedure.[4] However, ELG, *not* ASL (which Mr. Garrett favors), is the group depreciation procedure most commonly used to calculate annual depreciation accrual rates and depreciation expense in Pennsylvania.[5] ELG became the prevailing Commission-approved procedure during the 1980s and, over the next approximately 40 years, has been adopted by most utilities in Pennsylvania to calculate annual depreciation. I also explain that the ELG procedure more precisely matches the recovery of the cost of an asset with the period during which it is actually providing service to customers. I also illustrate how the ELG procedure

[3] *Id.* at pp. 3, 16.
[4] *Id.* at p. 5.
[5] In Pennsylvania, the ALG procedure is more commonly identified as the Average Service Life ("ASL") procedure.

accomplishes that goal and demonstrates, with an illustrative computation, that the ASL procedure mismatches capital recovery and service life by understating depreciation expense in the early years of an asset class and overstating depreciation expense later in the life of that asset class. This is graphically depicted in Figures 1 and 2 in my testimony.

- Section II.B. discusses the growing number of regulatory authorities in federal, state, and Canadian provincial jurisdictions that are following Pennsylvania in recognizing that ELG more accurately and appropriately matches the annual depreciation expense borne by customers with the utility plant that is actually furnishing them service at any given point in time. Despite the broad acceptance of the ELG procedure for years in Pennsylvania, Mr. Garrett has not offered any valid basis for rejecting the long-standing Commission precedent affirming the superiority of ELG.
- Section II.C. explains that Mr. Garrett's proposal to reject prevailing precedent and use the ASL procedure narrowly focuses on depreciation expense in isolation without considering properly (if at all) the totality of components that underly revenue requirement and, specifically, the rate base component on which customers pay a return. Increases in depreciation expense today reduce future rate base (and the associated return component that customers pay). Properly aligning depreciation expense with an asset's actual service life is important in itself for a number of reasons (including intergenerational equity, as explained in Section II.D.). It also means that a short-term increase in depreciation expense will mitigate

and ultimately reduce the total revenue requirement in the future. This is shown graphically in Figure 3 in my testimony.

- Section II.D. explains that failing to accurately align depreciation expense with the actual service life of assets – the inevitable result of a group depreciation procedure such as ASL, which under-recovers the capital cost of shorter-lived units of property – means that future generation of customers will be bearing the cost of plant that is no longer furnishing them service and, in fact, may have been retired many years in the past. Additionally, in this section, I address Mr. Garrett's claim that ELG can produce an unjust outcome if depreciation rates are not adjusted annually. This argument underscores Mr. Garrett's unfamiliarity with the depreciation practices and conventions utilities used for ratemaking in this Commonwealth. Pennsylvania utilities are required to calculate and file updated deprecation rates annually.[6]
- Section III has a two-fold purpose:

  Section III.A. explains that Mr. Garrett's proposed adjustment to reduce the Company's annual depreciation accrual by $62.6 million is based on a major theoretical and computational error. Mr. Garrett erroneously assumes that the Company's FPFTY accrued depreciation was developed using depreciation rates that reflect the ASL procedure. They do not. Accrued deprecation as of the end of the FPFTY is based on ELG-derived depreciation rates. Consequently, if Mr. Garrett's proposal to reject PUC precedent and use the ASL procedure were

[6] Mr. Garrett's unfamiliarity with depreciation practices before the Commission is also evidenced by his erroneous assumption that the annual depreciation accrual rates for Pennsylvania utilities incorporate prospective cost of removal and salvage. OCA St. No. 3 at p. 3. Sixty-year old Pennsylvania appellate authority precludes Pennsylvania utilities from recovering prospective net salvage (cost of removal less salvage) in depreciation accruals or otherwise.

adopted, the depreciated original cost of the Company's utility plant is understated by $128 million, and Mr. Garrett's proposed adjustment to the combined-District annual accrual is overstated by $14 million. Additionally, a $128 million increase in rate base would materially increase the pre-tax return component of the Company's revenue requirement, which other OCA witnesses appear to have ignored.

- Second, I explain that the two decisions from other jurisdictions that Mr. Garrett discusses[7] do not support his position, as evidenced by language in those decisions themselves. ELG is not the prevailing group depreciation procedure in Kentucky – in fact, as the Kentucky Public Utility Commission ("Kentucky PUC") decision in Duke Energy Kentucky makes clear, no other Kentucky-based utility used ELG in the past. The Kentucky PUC decision has no application in a state such as Pennsylvania where ELG is the prevailing, long-standing and approved procedure. The Duke Energy Indiana decision is equally unpersuasive because, as the decision of the Indiana Utility Regulatory Commission ("Indiana URC") acknowledges, it had to depart from long-standing precedent because of a recently enacted change in applicable law and the imminent retirement of Duke Energy Indiana's coal-fired generating plants. Those contingencies do not exist in Pennsylvania.
- Section IV responds to Mr. Garrett's disagreement with the service lives I employed for four property accounts. As I previously noted, Mr. Garrett erroneously used survivor data for one District and account (West Penn Account 361) for a different account (Account 362) for a different District (Met-Ed).

[7] OCA St. No. 3 at pp. 8-10.

- In Section IV.A., I explain that Mr. Garrett's position is a misapplication of settled principles of service life estimation set forth in, among other sources, a leading authority on the process of service life estimation. Mr. Garrett uses essentially a mathematical process to try to fit survivor curves to the historical survivor data. Relying on a formulaic application of a mathematical process is contrary to the principles of life estimation that the National Association of Regulatory Utility Commissioners ("NARUC") has affirmed in its authoritative manual on depreciation practices, as I explain in detail in my testimony.
- In Section IV. B., I explain how the principles of life estimation articulated by NARUC were incorporated in my use of professional judgment informed by historical retirement rate analysis to select survivor curves that properly reflect the data most significant for service life estimation and properly consider the characteristics and use of the Company's property as well as technological developments and changes in industry practices.
- Section IV.C. explains why the estimated service lives I employed are more reasonable than those proposed by Mr. Garrett because his formulaic approach to mathematical curve-fitting gives undue weight to retirement data that have marginal, if any, relevance to the forces driving the retirement of the bulk of the Company's plant in the accounts Mr. Garrett examined.
- In Section IV. D., I examine the practical implications of the much longer service lives Mr. Garrett proposes for the four designated accounts. As I explain, and as Figures 6-8 in my testimony show, Mr. Garrett's proposed service lives would produce unreasonable – in fact, unattainably long – lives for assets in those

accounts. To illustrate, for the Penelec District's Account 365, Mr. Garrett's proposed service life would anticipate over half of the property in that class (Overhead Conductors and Devices) surviving beyond 69 years; a quarter would have to live beyond 100 years; and almost 10% would have to remain in service for between 130 and 140 years (see Figure 7 in my testimony).

A. <u>Equal Life Group Versus Average Life Group</u>

Q. What is the Equal Life Group procedure?

A. For the Equal Life Group procedure, a group of property (*e.g.*, a vintage within a property account) is subdivided into groups having equal service lives. The size of these "Equal Life Groups" is based on the estimated survivor characteristics of the account. Depreciation can then be calculated for each Equal Life Group based on the straight line method, meaning that an equal amount of the group's service value is recorded as depreciation expense in each year of service. The total depreciation for an account is then the summation of the calculated depreciation for each Equal Life Group. Based on the survivor curve estimate for an account, the ELG procedure mathematically estimates the life for each unit in the account, and then depreciates each unit over its expected life. The procedure is also known as the Unit Summation Procedure.

Q. How does the ELG procedure differ from the ASL procedure (also known as the ALG procedure)?

A. While the ELG procedure calculates depreciation for each Equal Life Group, the ASL (or ALG) procedure depreciates every asset within an account over the average life of the entire account. Using Equal Life Groups, rather than an average life, as the basis for depreciation provides a more precise calculation that better matches recovery with

consumption of assets by depreciating assets that have shorter lives than the average over their shorter lives (and the longer-lived assets over their longer lives) as opposed to depreciating all assets over the average life for the group.

Q. Is ELG supported by depreciation authorities?

A. Yes. ELG is discussed and supported in authoritative depreciation texts and academic literature. For example, Robley Winfrey, who developed the Iowa survivor curves at Iowa State University and is regarded as a pioneer of utility depreciation practices, referred to the ELG procedure as "the only mathematically correct procedure."[8]

Depreciation Systems by Frank K. Wolf and W. Chester Fitch also supports the appropriateness of the ELG procedure, stating: "Application of the Equal Life Group procedure is generally considered to better match the consumption of capital with service provided than does application of the average life procedure."[9]

Q. Please explain how depreciation is determined using the ELG procedure.

A. A simple two-unit example will demonstrate how the ELG procedure more appropriately matches cost recovery to consumption than the ASL procedure. In this example, each unit costs $1,000. Unit A will be in service for 5 years, and unit B will be in service for 15 years. There is no net salvage for these units.

For the ASL procedure, the average service life for the two units is 10 years ([5+15]/2), so the annual depreciation rate is 10% (1/10) throughout the lives of both units. For the first five years, the total annual depreciation amount is $200 ($2,000 x 10%). At

[8] Robley Winfrey, Depreciation of Group Properties, Bulletin 155 (Ames, IA: Iowa State University Press, 1942, reprinted 1969); p. 71.
[9] Frank K. Wolf and W. Chester Fitch, *Depreciation Systems* (Ames, IA: Iowa State University Press, 1994); p.75.

the end of year 5, the total annual accruals for the account are $1,000 ($200 x 5). Unit A is then retired, which results in a reduction in the accumulated depreciation of $1,000. At the start of year 6, Unit B remains in service with an accumulated depreciation balance of $0. At this point, one-third of Unit B's service life has expired, and its full original cost must still be recovered.

For the remaining 10 years, $100 ($1,000 x 10%) of annual expense is accumulated in depreciation, for a total of $1,000 when Unit B is retired. Thus, at the time of Unit B's retirement, the company will have fully recovered the total depreciable cost of both units. However, at the end of year five, only one unit remained in service with two-thirds of its life expectancy left but with 100% of that unit's original investment still to be recovered. As a result, the ASL procedure is ineffective in matching cost recovery to the actual consumption of the asset. This is a characteristic deficiency of the ASL procedure.

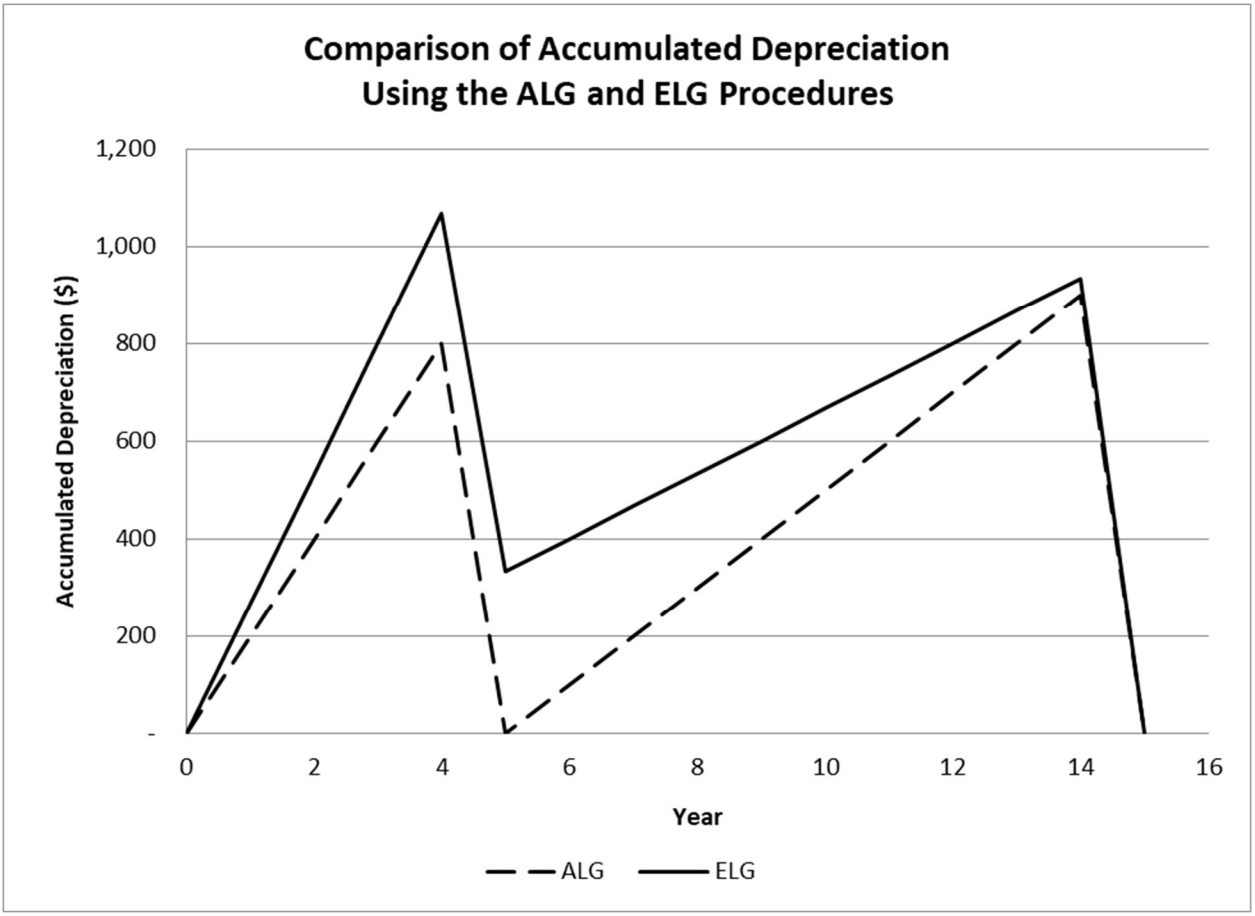
When depreciation is determined using the ELG procedure, the pattern of cost recovery better matches actual consumption. Using the same two-unit example, the annual depreciation expense under the ELG procedure is calculated by summing the annual expense for each Equal Life Group. In this case, there are two Equal Life Groups—one for Unit A, which has a life of 5 years, and one for Unit B, which has a life of 15 years. The annual depreciation rate for Unit A is 20% (1/5) and for Unit B is 6.67% (1/15). Thus, the annual accruals for years 1 through 5 will be $200 ($1,000 x 20%) for the first Equal Life Group (Unit A) summed with $66.67 ($1,000 x 6.67%) for the second (Unit B), or $266.67. At the end of year 5, when Unit A is retired, the total accruals would be $1,333.33 ($266.67 x 5). The retirement of Unit A results in a reduction of $1,000 in accumulated depreciation, and at the start of year 6, the $1,000 original cost of Unit B remains with

$333.33 in accumulated depreciation. Thus, with one-third of Unit B's life consumed, accumulated depreciation is exactly one-third of the original cost for this unit.

In years 6 through 15, the annual depreciation expense is $66.67 for a total of $666.67 over the 10-year period. After the retirement of Unit B, the accumulated depreciation is $0 ($1,000 of accruals less the $1,000 retirement of Unit B), and the full recovery of both units has been obtained.

As this example shows, the ELG procedure better matches the cost recovery of both units with their actual service lives. Figure 1 below provides a graph of the accumulated depreciation for both procedures. The end of year 5 provides the best illustration of the difference between the two procedures. Under the ELG procedure, Unit A is fully recovered when retired at the end of year 5; Unit B is one-third through its service life and has had one-third of its cost recovered. This contrasts with the ASL procedure, in which accumulated depreciation is $0 at the end of year 5, even though the only unit remaining in service has consumed one-third of its service life. Clearly, the ELG procedure provides a better match regarding the consumption of the service value for the two units. Additionally, rate base under the ELG procedure at the end of year 5 is $667 (=$1,000-$333) versus $1,000 (=$1,000 - $0) under the ASL procedure.

Figure 1. Comparison of Accumulated Depreciation Using the ALG and ELG Procedures



Q. You have provided a simple two-unit example demonstrating how ELG works. Do the same principles apply to larger property groups with many units?

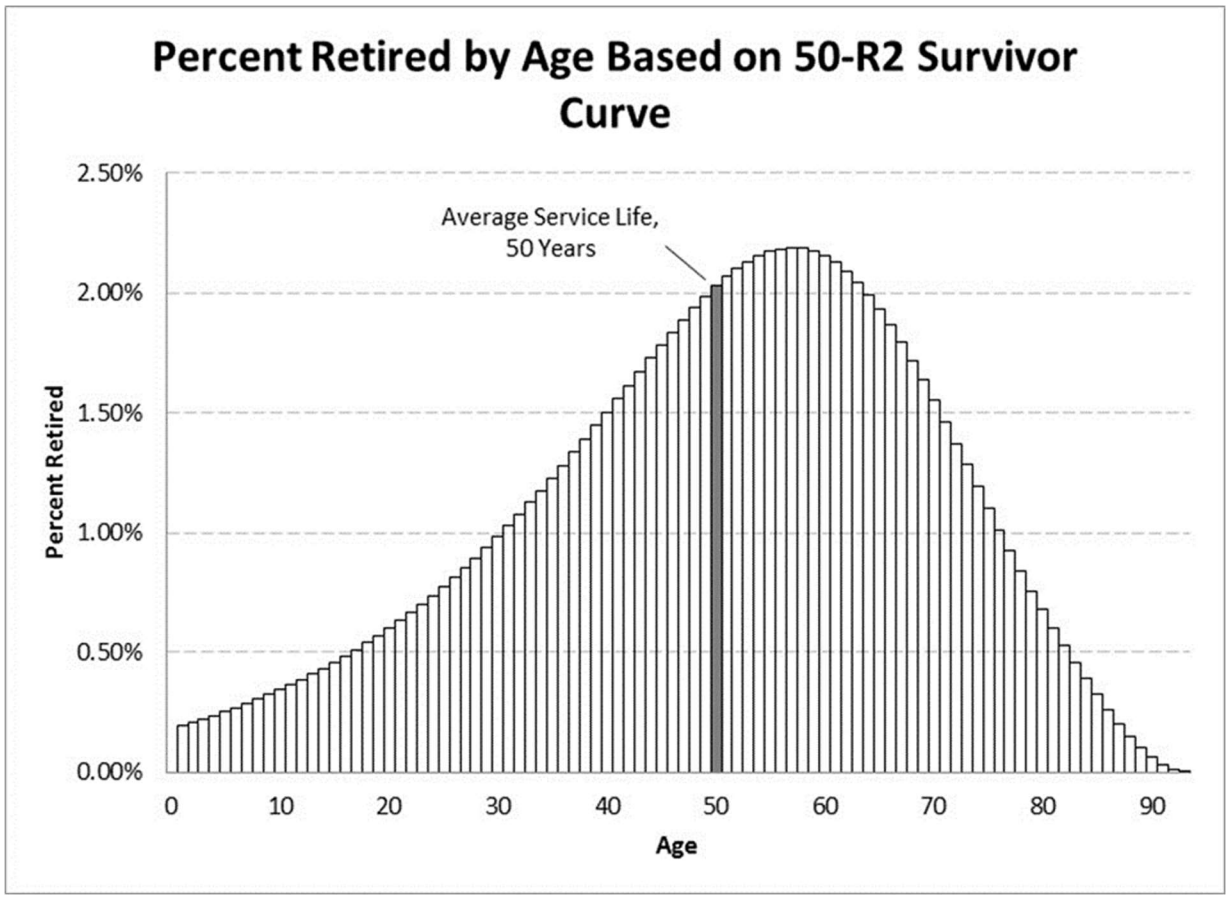
A. Yes. The same principles apply when the ELG procedure is applied to a large group of property with many units, as is typical of utility property. The survivor curve estimated for each property account can be used to divide an account into equal life groups. The survivor curve allows for the calculation of the percentage of the property account that is in each group, which allows for the calculation of ELG annual depreciation accruals for

the entire property group. Under the ASL procedure, the depreciation expense for all property in the account is calculated based on the average service life for the entire group.

The ELG procedure recognizes the reality of dispersion. Specifically, it recognizes that in actual utility operations, only a very small percentage of the account will be retired at the average service life. Figure 2 below is a chart of the frequency curve for the 50-R2 survivor curve, which will be used to illustrate a frequency curve. The frequency curve shows the percentage of property in this account that will be retired at each age, based on the estimated survivor curve. This percentage is also the size of each Equal Life Group.

The shaded bar in Figure 2 represents the percentage of property that will have a life of 50 years. In other words, this shows the percentage of property that is expected to be in service for the average service life. Only 2.07% of the assets will be in service for exactly 50 years. In contrast, 97.93% of the assets will have a service life different than 50 years.

Figure 2. Percent Retired by Age based on 50-R2 Survivor Curve



The ELG procedure recognizes this dispersion and allocates costs for each Equal Life Group over the expected life for that group. The service lives indicated by the 50-R2 survivor curves ranges from 1 year to 93 years. As a result, the ELG procedure allocates cost in a manner that approximates the result of each asset being depreciated over its actual life. Conversely, the ASL procedure depreciates every unit of property within an account over the same life, that is, the average life. As Figure 2 shows, this average life will be incorrect most of the time – in this example, the average life will be the wrong life for 97.93% of the assets.

Just as in the case for the two-unit example provided above, the ELG procedure better matches capital recovery with the actual lives forecast by the estimated survivor

curve. Consequently, rate base will be higher when the ALG procedure is utilized because of the poor matching of recovery to utilization of the assets.

B. Pennsylvania Precedent

Q. Is the ELG procedure supported by other depreciation authorities?

A. Yes. The ELG procedure is discussed and supported in authoritative depreciation texts and academic literature. As noted previously, Robley Winfrey, who developed the Iowa survivor curves that are universally used in estimating service lives based on historical retirement data, referred to the ELG procedure as "the only mathematically correct procedure."[10]

Q. Are other commissions starting to implement the ELG procedure given the current regulatory environment?

A. Yes. The ELG procedure is being utilized for utility assets by the Texas Railroad Commission. It is also used in jurisdictions in Canada. The Federal Communications Commission first adopted the ELG procedure in the 1980s in the context of rapid technological change in the telecommunications industry at that time.[11]

[10] Robley Winfrey; p. 71.

[11] National Association of Regulatory Utility Commissioners, *Public Utility Depreciation Practices*, 1996, pages 172 through 175 for a discussion of the use of the ELG procedure in the telecommunications industry.

The ELG procedure has also been adopted recently in Colorado in response to significant technological and regulatory changes facing the gas industry.[12] New York is also considering the ELG procedure for similar reasons in an active case in New York.[13]

Q. Has the ELG procedure been previously adopted in Pennsylvania?

A. Yes. The ELG procedure has been the predominant method used in Pennsylvania for many years. Most Pennsylvania gas, electric, and water utilities have used the ELG procedure since the 1980s.

Q. Since the ELG procedure is the predominant and longstanding practice in Pennsylvania, has Mr. Garrett provided evidence for why the company should be consistent with this practice?

A. No. Mr. Garrett has provided very little evidence to support why the ALG procedure is more appropriate than the ELG procedure. He appears to disagree with the ELG procedure simply because it can produce higher depreciation rates in early years to match mortality characteristics, but he provides no evidence for why lower depreciation rates up to the average life are more appropriate. As will be discussed later in this testimony, the ELG procedure is a more precise calculation and fair to all generations of customers.

[12] *In the Matter of Advice Letter No. 993- Gas of Public Service Company of Colorado to Revise its Colorado P.U.C. No. 8 -- Gas Tariff to Increase Jurisdictional Base Rate Revenues, Implement New Base Rates for all Gas Rate Schedules, and Make Other Proposed Tariff Changes to Become Effective February 24, 2022,* 2022 COLO. PUC LEXIS 511, *65-66 Decision No. C22-0642, Proceeding No. 22AL-0046G (Sept. 28, 2022; Sept. 30, 2022; Oct. 5, 2022; Oct. 19, 2022, Adopted).

[13] *Proceeding on Motion of the Commission as to the Rates, Charges, Rules and Regulations of Niagara Mohawk Power Corp. d/b/a National Grid for Electric Service,* Case No. 24-E-0322; *Proceeding on Motion of the Commission as to the Rates, Charges, Rules, and Regulations of Niagara Mohawk Power Corp. d/b/a National Grid for Gas Service,* Case No. 24-G-0323.

C. Depreciation and Rate Base

Q. How does Mr. Garrett discuss the impact of the ELG procedure on customer rates?

A. Mr. Garrett posits that the result of the ELG procedure is "an accelerated form of cost recovery that benefits the Company at the expense of current customers," which he argues is not in the best interest of ratepayers.[14] However, this position not only ignores the impact of depreciation expense on rate base, but also fails to recognize that any benefit to current customers resulting from the use of ASL depreciation rates will put additional burden on future customers disproportionately.

Q. Please explain this concept further.

A. Depreciation impacts customer rates in two ways. Depreciation expense is a direct component of the revenue requirement; however, accumulated depreciation is also a *reduction* to rate base.[15] A higher level of accumulated depreciation results in a lower rate base, a lower return on rate base, and, therefore, lower customer rates when compared to a lower level of accumulated depreciation.

The implication of Mr. Garrett's testimony is that a utility has an incentive for higher depreciation because it results in higher customer rates, and thus more cash flow for the Company. In the long term, however, his description of the rate impact is fundamentally incorrect. Higher depreciation expense will, over time, result in higher accumulated depreciation. Because average depreciation rates for a utility are typically in the 2% to 3% range and the return on rate base is higher (typically 7% to 8% or more), higher depreciation expense tends to produce lower customer rates over time. Mr. Garrett's

[14] OCA St. No. 3 at p. 3.

[15] Accumulated depreciation is the depreciation expense recorded to date, less recorded retirements and cost of removal, plus recorded gross salvage.

suggestion that a utility has an incentive to "overcharge" for depreciation expense is simply incorrect.

The longstanding use of ELG depreciation rates for Pennsylvania utilities has resulted in a lower rate base than if the ASL procedure had been used. Customers today pay lower customer rates than if the ASL procedure had been used during the years since the ELG procedure's adoption. As a result, it has been in customers' interest not only to use the ELG procedure, but also to use it consistently.

Over time, the ASL procedure will result in higher customer rates than the ELG procedure. It is correct to assume that if the Company were to switch to the ELG procedure from the ASL procedure, there would be a *short*-term increase to current customers. However, this is not because the ASL procedure is in customers' best interest in the long term, but only because past and current customers have benefitted from the lower ASL depreciation rates. Given the current environment of advanced technological asset base, now is the appropriate time to better match utilization to asset recovery.

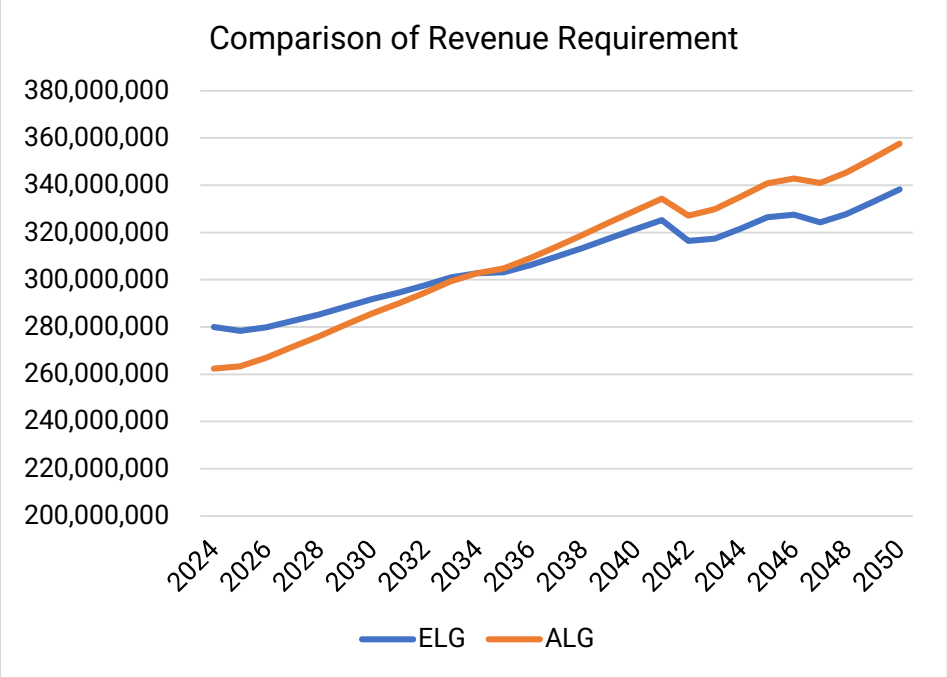
Therefore, Mr. Garrett's proposal to maintain the ASL procedure is not the long-term interest of lower customer rates. This just creates additional challenges for capital improvements. The continual costs of a higher rate base will be paid for by future customers who will have to continue to pay higher overall customer rates.

Q. Can you illustrate this concept?

A. Yes, this concept is illustrated in FE PA Exhibit No. JJS-17, which forecasts plant and reserve balances for FE PA – Met-Ed through 2050 under two scenarios: one utilizing the ALG procedure and the other utilizing the ELG procedure. Figure 3 below shows a high-level estimate of the Met-Ed's revenue requirement for the period 2024 through 2050 under

each of these scenarios. This demonstrates that while the ELG procedure leads to higher depreciation expenses in the short term, it results in lower revenue requirements over the long term. The ELG procedure is more beneficial to customers as it provides more stable and lower rates over time.

Figure 3. Comparison of Revenue Requirement



D. Intergenerational Equity

Q. Please explain the concept of "intergenerational equity."

A. Intergenerational equity is a ratemaking principle which provides that the customers who benefit from the use of an asset (*e.g.*, from electric utility property used to provide electric service) should be the same customers who pay for the cost of that asset – no more, no less. There are two related concepts when considering intergenerational equity as it pertains to depreciation. The first is the inequity that results when customers pay for assets from which they receive no service. For example, if an asset is retired before becoming fully

depreciated, then customers subsequent to the retirement will have to pay for an asset from which they are not receiving service. This is less equitable, as one generation of customers bears the cost of an asset from which they receive no service. Depreciation rates should be designed to avoid such an outcome. In real-world operations, circumstances can change such that assets are retired earlier than expected. However, this situation is different than designing depreciation rates to include intergenerational inequity, which should be avoided.

The second concept is related to the distribution of depreciation charges over the life of an asset. For example, if depreciation expense is higher in the earlier years of an asset's life and lower in later years (or vice versa), this also is less equitable because one generation of customers pays a higher share than the next. In my professional opinion, the first concept related to intergenerational equity can be more detrimental to customers than the second. That is, there is greater inequity resulting from a customer paying for an asset from which they received no service than the inequity resulting from one generation paying a somewhat different share of the same asset than another generation.

Q. How does the Equal Life Group procedure calculate depreciation expense?

A. The ELG procedure calculates depreciation expense for assets with like lives within a depreciable group in accordance with the Iowa Survivor Curve proposed for the account and summing that depreciation expense for each similar life group of assets to develop an annual depreciation accrual rate applicable to the depreciable group. This procedure is designed to more appropriately match the recovery of the assets' costs to the period of time over which they are providing service to ratepayers.

Q. How does the Average Life Group procedure calculate depreciation expense?

A. The ALG procedure calculates depreciation expense by applying the same average service life from the proposed Iowa Survivor Curve to all assets within a depreciable group rather than grouping assets within a depreciable group by like lives. The ALG procedure operates with the assumption that some of the assets within a depreciable group will retire prior to the average service life applied to the depreciable group and other assets will survive longer than the average service life applied to the depreciable group. Further, the ALG procedure assumes the over-recovery of the assets surviving longer than the average service life will offset the amount of the under-recovery of the assets retiring prior to reaching the average service life of the depreciable group.

Q. Does the use of the ELG procedure versus the ALG procedure or vice versa impact the total amount of asset cost to be recovered?

A. No. Both procedures are designed to recover the total service value of an asset over the asset's service life.

Q. Has Mr. Garrett claimed that the ALG procedure produces significantly fairer and more reasonable rates?

A. Yes.[16] Basically, his testimony implies that the use of the ELG procedure leads to intergenerational inequity, incorrectly assuming that the ELG procedure does not recover the same amount of expense over the life of each asset class as the ALG procedure. The ELG procedure, however, more precisely and accurately matches asset utilization to asset

[16] OCA St. No. 3 at p. 3.

recovery overall, is fairer to all generations of customers, and is consistent with Pennsylvania practice.

Q. Why does Mr. Garrett make that claim?

A. Given the precise nature of the calculation process utilized in the ELG procedure, the level of depreciation expense associated with assets that are younger than the proposed average service life is higher than depreciation expense using the ALG procedure. Conversely, as the assets mature and the lives grow longer, the level of depreciation expense associated with assets that are older than the proposed average service life is lower than depreciation expense using the ALG procedure. Those making this claim focus on the higher level of depreciation expense calculated for younger assets while disregarding the associated lower level of depreciation expense calculated for older, more mature assets within the depreciable group. Those making this claim misrepresent this more accurate allocation of depreciation expense as intergenerational inequity.

Q. Does the use of the ELG procedure produce intergenerational inequity?

A. No, quite the opposite. The very nature of the ELG procedure more precisely calculates depreciation expense for assets with like lives within a depreciable group and sums that expense to develop an annual depreciation accrual rate applicable to the depreciable group. As a result, it more appropriately matches the recovery of the asset's cost to the period of time over which it is providing service to ratepayers.

In contrast, there is a stronger argument that the ALG procedure results in intergenerational inequity. Because depreciation expense on shorter-lived assets occurs over the average service life, recovery for these assets is deferred. The ELG procedure

produces a more equitable recovery by recovering these costs over the actual, shorter, service lives.

Q. Does the use of the ELG procedure require the calculation of annual depreciation rates to be updated more frequently than the ALG procedure to prevent intergenerational inequity?

A. No. Regardless of the procedure selected, the calculation of depreciation expense and annual depreciation accrual rates should be updated regularly to prevent intergenerational inequity.

Q. How frequently does Pennsylvania regulation require the calculation of depreciation rates?

A. Pennsylvania regulation requires utilities operating within the commonwealth to calculate and file updated depreciation rates annually.[17] This annual requirement alleviates concern for the development of generational inequity.[18]

II. RATE BASE FOR FORECASTED TEST YEAR

A. Errors in Mr. Garrett's Calculations

Q. If the ALG procedure were to be adopted in this case, are Mr. Garrett's stated rates correct?

A. No. Mr. Garrett's proposed ALG rates for the future test year ("FTY") and FPFTY are incorrect because he is using depreciation reserve balances that are based on projected ELG accruals.

[17] *See* 52 Pa. Code §§ 73.3, 73.4.
[18] 36 Pa.B 7558.

Q. What is the appropriate process for calculating the proposed depreciation expense and annual depreciation accrual rates during a rate case in Pennsylvania?

A. Pennsylvania provides for the calculation of proposed depreciation expense and annual depreciation accrual rates as of the end of the FPFTY. In the instant case, the FPFTY date is December 31, 2025.

Q. Please explain how the FPFTY levels of plant and accumulated depreciation (or "reserve") are developed?

A. The process begins with the calculation of depreciation expense and annual deprecation accrual rates as of a historical test year ("HTY"), which is completed using historical, or actual, levels of plant and reserve. In this case, the HTY date is December 31, 2023. Once depreciation expense and annual depreciation accrual rates are calculated as of the HTY date, they are utilized along with projected levels of plant activity to develop the plant values and bring forward the reserve to a FTY date at which the levels of depreciation expense and annual depreciation accrual rates are calculated again. In this case, the FTY date is December 31, 2024. The final step to calculate the proposed depreciation expense and annual depreciation accrual rates is to utilize the FTY depreciation expense and annual depreciation accrual rates along with projected levels of plant activity to develop the plant values and bring forward the reserve to a FPFTY date where the proposed levels of depreciation expense and annual depreciation rates are calculated. In this case, the FPFTY date is December 31, 2025.

Q. Is it important to maintain a consistent process and consistent procedures during the process described above?

A. Yes, it is. Maintaining a consistent process and procedures eliminates the possibility of increasing or decreasing swings in the levels of depreciation expense and annual depreciation accrual rates, which would result from what Mr. Garrett is proposing.

Q. Has Mr. Garrett followed the above-described Pennsylvania process when calculating his proposed levels of depreciation expense and annual depreciation accrual rates?

A. No.

Q. Please describe how Mr. Garrett has deviated from the Pennsylvania process described above.

A. Mr. Garrett has completely skipped portions of the process fast forwarding to the FPFTY and applies his proposed ALG alternative procedure to calculate depreciation expense and annual depreciation accrual rates as of December 31, 2025. This is evident in Mr. Garrett's schedules as his book reserve amounts are the same as the those prepared in the depreciation studies where the ELG procedure was utilized to determine the forecasted book reserve.

Q. Why are Mr. Garrett's proposals not appropriate?

A. There are two primary reasons why Mr. Garrett's proposals are not appropriate. First, Mr. Garrett's proposals fail to adhere to the established process in Pennsylvania for calculating proposed depreciation expense and annual depreciation accrual rates within a rate case. Second, Mr. Garrett's workpapers do not appear to display proper calculations of the forecasting of the book reserve. He recommends use of the ALG procedure but utilizes the

forecasted book reserve based on the ELG procedure. Then he switches to his proposal to calculate depreciation expense and annual depreciation accrual rates as of the FPFTY date using the ALG procedure. This is a contradiction in appropriate forecasting models and creates higher book reserve in order to lower depreciation expense as of the FPFTY. If Mr. Garrett had followed the standards properly, he would have forecasted the book reserve for the FTY and FPFTY using his recommended ALG procedure. This, in turn, would lower the book reserve as of each test year, resulting in higher depreciation expense than what he has proposed in his testimony. Consequently, Mr. Garrett's statement that the difference between the two procedures is $62.6 million is inaccurate based on the improper methodology for forecasted test years.

Q. What is the correct level of the book depreciation reserve as of December 31, 2025, for each rate district using the Average Life Group procedure as proposed by Mr. Garrett?

A. The attached exhibit, FE PA Exhibit No. JJS-18, sets forth the proper development of the book reserve for each rate district as of December 31, 2025, using the ALG procedure. This is a total reduction in book depreciation reserve of $128,153,902 as compared to what Mr. Garrett has presented. This means that the total rate base for the four rate districts should be increased by $128,153,902 for developing depreciation rates and expense as of December 31, 2025.

Q. Does this mean that Mr. Garrett's position on depreciation expense and rates are incorrectly calculated?

A. Yes. When properly developing rate base for each of the rate districts, Mr. Garrett should present a total increase in his position of $14,029,382 in depreciation expense.

B. ELG in Other Jurisdictions

Q. Has Mr. Garrett provided decisions regarding ELG procedure from other jurisdictions to support his proposed use of the ALG procedure?

A. Yes. Mr. Garrett cites decisions from Indiana and Kentucky to support his proposal to use the ALG procedure in this case.

Q. Was the Indiana decision referenced in Mr. Garrett's direct testimony based on a "change in landscape" and a "higher than average investment cycle"?

A. Yes. I have provided an excerpt from the Indiana decision referenced by Mr. Garrett below, which references both "a changed landscape" and "a higher than average investment cycle" as the bases of the Indiana utility regulatory commission's decision.

> While we have determined in the past that the ELG methodology was appropriate and acknowledge the weight given to precedent in many prior decisions, we always evaluate each case as it comes before us and do not need to approve the same methodology based on prior decisions, especially in light of a changed landscape. The use of ELG in a higher than average investment cycle has the effect of unnecessarily increasing the near term depreciation expense as compared to the use of ALG.[19]

Q. Does "a changed landscape" exist for FE PA?

A. No. FE PA is operating within the same "landscape" that has existed for its most recent rate cases.

[19] *Petition of Duke Energy Indiana, LLC,* 2020 IND. PUC LEXIS 158, **258-259, Cause No. 45253, p. 90 (Order approved June 29, 2020).

Q. Is FE PA experiencing "a higher than average investment cycle"?

A. No. The company's current investment levels are associated with improving its infrastructure and maintaining the safety and reliability of the electric system. Those levels of investment will continue into the foreseeable future.

Q. Does FE PA have generation assets that are required to be retired sooner than planned, which is a major asset investment?

A. No. There are no generation assets included in the FE PA asset mix nor are there any decommissioning costs associated with the retirement of these generation assets which change the entire asset investment basis.

Q. Given that neither "a changed landscape" nor "a higher than average investment cycle" exist in this case, is it reasonable to implement the most appropriate and accurate depreciation procedure?

A. Yes. The ELG procedure is the most precise depreciation procedure and properly reflects recovery of each asset class with utilization of the assets. There should be anticipated higher annual depreciation expense when the total investment increases as rate base grows.

III. MASS PROPERTY SERVICE LIVES

Q. Did Mr. Garrett propose any changes to any of the service lives for mass property proposed by FE PA?

A. No. Mr. Garrett did not propose any changes to any of the service life estimates recommended by FE PA in this case. However, he did make suggested adjustments to the service lives of four accounts studied in this case that need to be addressed in this testimony.

Q. Please summarize the adjustments suggested by Mr. Garrett for mass property service lives.

A. Mr. Garrett has suggested adjustments to the survivor curve estimates for four distribution plant accounts. This is unusual since he suggests one for each of the four rate districts. These are summarized in the table below.

Table 1: Summary of Estimates for Select Distribution Plant Accounts

Account	Current Estimate	FE PA Proposed	OCA Suggested
West Penn Account 361, Structures and Improvements	75-R3	70-R3	78-R3
Met-Ed Account 362, Station Equipment	60-R2	60-R2	78-R3[20]
Penelec Account 365, Overhead Conductors and Devices	60-R0.5	60-R0.5	69-R0.5
Penn Power Account 366, Underground Conduit	65-R2.5	70-R2.5	77-R2.5

As shown in Table 1, for three of the four accounts listed above, I have proposed an increase or no change to the average service life from the currently approved estimate. Mr. Garrett's recommendations are to increase the service lives even further. While one of Mr. Garrett's suggested adjustments is relatively minor, the other accounts have a significant increase when compared to the current estimate. For example, he proposes a 12-year increase in average service life for Penn Power Account 366, Underground Conduit.

For many of these accounts, the suggestions made by Mr. Garrett are not reasonable because they are premised on a flawed approach to developing service life estimates, which

[20] Mr. Garrett appears to have confused Met-Ed Account 362 with West Penn Account 361 in his testimony. Figure 4 (page 17) from his testimony is labeled as the former (Met-Ed 362) but is actually the latter (West Penn 361), so it is unclear if 78-R3 is his intended recommendation for Met-Ed Account 362.

is based primarily on mathematical curve fitting. This approach does not give the appropriate consideration to the mortality characteristics of the assets studied nor to other factors that should be considered.

A. The Estimation of Service Lives Is Not a Purely Mathematical Exercise and Must Incorporate Informed Judgment

Q. Has Mr. Garrett used the same approach to estimating service lives as you used in the depreciation study?

A. No. While both Mr. Garrett and I have used Iowa type survivor curves to calculate depreciation expense and used the retirement rate method to analyze historical data, Mr. Garrett's overall approach differs from mine. His approach also differs from the correct and proper approach to estimating service lives that is set forth in depreciation textbooks, such as *Public Utility Depreciation Practices*, which was published by NARUC. Specifically, Mr. Garrett's testimony suggests that estimating service lives is primarily a mathematical exercise in which little more than computations of historical accounting data will result in reasonable estimates. This overall approach is incorrect. Depreciation, and particularly estimating service lives, is a forecast of the future rather than a calculation of what has happened in the past.

Q. Please explain in more detail how Mr. Garrett's approach is inconsistent with the proper manner in which service life estimates should be determined.

A. Mr. Garrett states in his testimony:

> Mathematical fitting promotes objective, unbiased results. While mathematical curve-fitting is important, it may not always yield the optimum result. Simply determining which Iowa curve best fits an [original life table ("OLT")] curve ignores professional judgment that may be needed for specific situations. For example, if there is insufficient historical data in a particular account and the OLT curve derived from that data is relatively

> short and flat, the mathematically "best" curve may be one with a very long average life. However, when there is sufficient data available, mathematical curve fitting can be used as part of an objective service life analysis.[21]

Mr. Garrett's testimony gives the impression that mathematical results should generally be accepted, and that an instance in which the proper service life estimate is not a "best" mathematical fit would be a relatively unusual exception (such as insufficient data). His reasoning for reliance on mathematical results is that doing so promotes "objectivity." While one may desire objective results, so as to remove uncertainty and presumably make the job of estimating service lives easier, the objectivity sought by Mr. Garrett is neither realistic nor desirable in the development of a true forecast of the future. Further, authorities on the topic of depreciation, such as NARUC, are clear that estimating service lives must include a subjective component.

Q. Does NARUC explain the importance of a subjective component to estimating service lives?

A. Yes. NARUC explains that there must be a subjective component to estimating service lives. Chapter XIII of *Public Utility Depreciation Practices*, entitled "actuarial life analyses," discusses and emphasizes the subjective nature of the process of estimating service lives. NARUC starts this chapter by explaining that the analysis of historical data is only one part of the process of estimating service lives: "actuarial analysis objectively measures how the company has retired its investment. The analyst must then judge whether this historical view depicts the future life of the property in service. The analyst takes into

[21] OCA St. No. 3 at p. 15.

consideration various factors, such as changes in technology, services provided, or capital budgets."[22]

NARUC further explains that the process of estimating service lives must go beyond any objective measurement of the past. In describing the determination of a survivor curve estimate (referred to as the "projection life" in this passage), NARUC states:

> The projection life is a projection, or forecast, of the future of the property. Historical indications may be useful in estimating a projection life curve. Certainly the observations based on the property's history are a starting point. Trends in life or retirement dispersion can often be expected to continue. Likewise, unless there is some reason to expect otherwise, stability in life or retirement dispersion can be expected to continue, at least in the near term.
>
> Depreciation analysts should avoid becoming ensnared in the mechanics of the historical life study and relying solely on mathematical solutions. The reason for making an historical life analysis is to develop a sufficient understanding of history in order to evaluate whether it is a reasonable predictor of the future. The importance of being aware of circumstances having direct bearing on the reason for making an historical life analysis cannot be understated. These circumstances, when factored into the analysis, determine the application and limitations of an historical life analysis.[23]

Thus, NARUC strongly advises against the approach used by Mr. Garrett, stating clearly that "relying solely on mathematical solutions" should be avoided. NARUC further elaborates on the need for a subjective component to forecasting service lives:

> A depreciation study is commonly described as having three periods of analysis: the past, present, and future. The past and present can usually be analyzed with great accuracy using many currently available analytical tools. The future still must be predicted and must largely include some subjective analysis. *Informed judgment* is a term used to define the subjective portion of the depreciation study process. It is based on a combination of general experience, knowledge of the properties and a physical inspection, information gathered throughout the industry, and other factors which assist the analyst in making a knowledgeable estimate.

[22] National Association of Regulatory Utility Commissioners, *Public Utility Depreciation Practices*, 1996, p. 111.
[23] *Id.* at p. 126 (emphasis added).

> The use of informed judgment can be a major factor in forecasting. A logical process of examining and prioritizing the usefulness of information must be employed, since there are many sources of data that must be considered and weighed by importance. For example, the following forces of retirement need to be considered: do the past and current service life dispersions represent the future? Will scrap prices rise or fall? What will be the impact of future technological obsolescence? Will the company be in existence in the future? The analyst must rank the factors and decide the relative weight to apply to each. The final estimate might not resemble any one of the specific factors; however, the result would be a decision based upon a combination of the components.[24]

Q. Have you incorporated the various factors discussed by NARUC into your estimates?

A. Yes. For each depreciation study, I conducted site visits and discussions with company personnel to familiarize myself with the company's assets. I have also performed previous depreciation studies for the company and have incorporated information obtained from those studies as well. In addition, throughout my career, I have performed hundreds of depreciation studies for numerous utilities. The information obtained from this experience has also been incorporated into my recommendations.

Q. Has Mr. Garrett incorporated these factors into his recommendations?

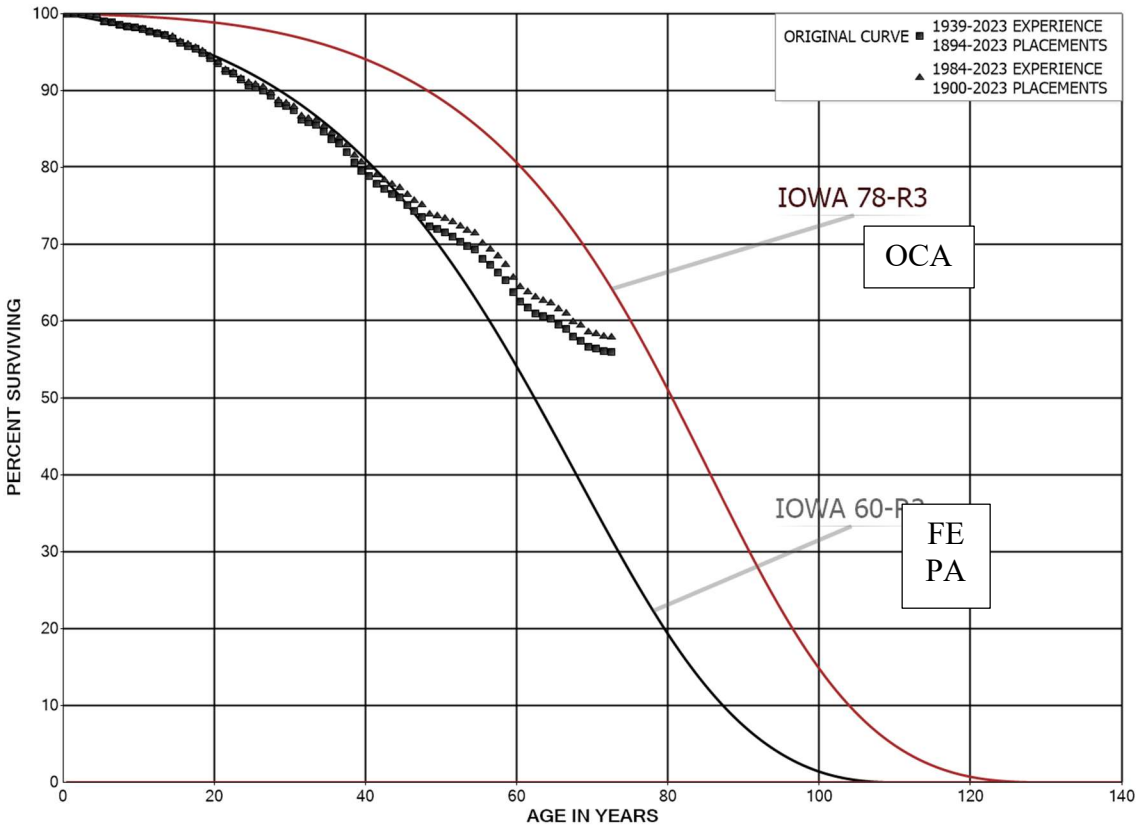
A. No, at least not to the degree necessary to develop a reasonable forecast. The only evidence Mr. Garrett provides that his estimates are better than those proposed in each depreciation study is a comparison of the sum of squared difference ("SSD") values for each. He offers no critical judgment in support of his curve selections.

For Met-Ed Account 362, he claims that "[p]rofessional judgment is also used to ensure that the selected Iowa curve is not unreasonable based on industry norms."[25] However, if his intended recommendation for this account is a 78-R3 curve, this estimate

[24] *Id.* at p. 128 (emphasis added).
[25] OCA St. No. 3 at p. 18.

is neither a good mathematical fit nor a reasonable judgment based on industry standards for these assets. As shown below in Figure 4, the 78-R3 curve predicts that more than half of the investment in the account will survive beyond 78 years, about 15% will survive beyond age 100, and some assets will last over 120 years. This is not a reasonable expectation for the assets in Account 362. This would not be reasonable for assets in Account 361 that Mr. Garrett has confused his analysis with, either.

Figure 4: Comparison of Estimates for Met-Ed Account 362, Station Equipment



Again, estimating service lives is not, and should not be, a purely mathematical exercise and must incorporate some degree of subjectivity. Mr. Garrett's process for estimating service lives, as described in his testimony, does not follow the proper approach of

incorporating informed judgment. His estimates support that he did not properly consider all the relevant factors needed to develop reasonable service life estimates.

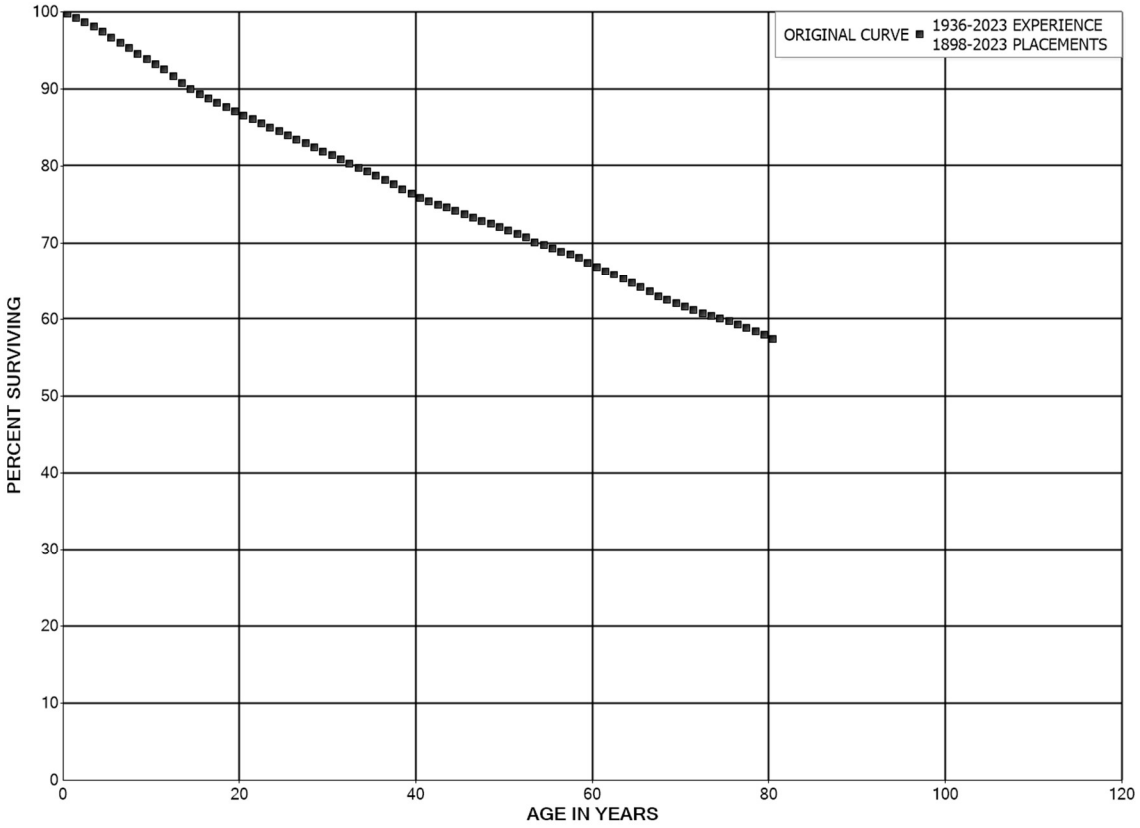
B. The Curve Fitting Process Must Also Incorporate Informed Judgment

Q. Please briefly describe the curve fitting process used in a depreciation study.

A. As described in both Mr. Garrett's testimony and in the depreciation study provided with my direct testimony, the method of statistical life analysis used is referred to as the retirement rate method. The retirement rate method is used when aged data are available (*i.e.*, the vintage year of historical transactions are known, which means that the age of each transaction can be determined). The retirement rate method develops an original life table or a series of original life tables for each depreciable group.[26] An OLT presents calculations, based on the historical data, of the percentage of plant that has survived to a given age. The OLT can also be shown graphically with age in the x-axis and the percent surviving in the y-axis. An example of an original life table graph for the full experience and placement bands for Penelec Account 365, Overhead Conductors and Devices, is provided in Figure 5 below. The life table is presented on pages VI-21 through VI-23 of the depreciation study (FE PA Exhibit No. JJS-5).

[26] Original life tables may also be referred to as "observed life tables" or the shorthand "life tables."

Figure 5: Graph of Original Life Table for Penelec Account 365, Overhead Conductors and Devices



For the curve fitting process, the analyst can fit or match standard Iowa survivor curves to the data from an original life table. This can be performed either visually or mathematically. For visual curve matching, Iowa curves are graphed on the same graph as the OLT. For mathematical curve matching, the mathematical deviation from a given Iowa curve to the OLT is calculated for each data point. The lower the difference between a given survivor curve, the better the mathematical fit.

Q. Are there advantages and disadvantages to both visual and mathematical curve matching?

A. Yes. Visual curve matching offers a number of advantages over mathematical curve matching. Different ranges of data points can be given more or less emphasis depending on the characteristics of the account. It is easier to identify irregularities in the data when performing visual curve matching. Visual curve matching also allows the analyst to view the full Iowa survivor curve to assess whether the full life cycle forecast by the curve is reasonable for the property studied.

Many years ago, a disadvantage of visual curve matching was that it was cumbersome due to the need to manually overlay standard curves on plots of original life tables. However, since the advent of computers with sophisticated graphical capabilities, visual curve matching has become easier and more efficient. As a result, in recent decades, visual curve matching has become the more prominent method used by depreciation analysts.

Mr. Garrett discusses advantages of mathematical curve matching in his testimony, including his opinion that it promotes "objective, unbiased results."[27] While it is true that mathematical curve matching provides a numerical value on which the "fit" of a curve can be assessed, Mr. Garrett does not discuss that focusing on mathematical curve matching can introduce biases. One of the disadvantages of mathematical curve matching is that it treats every data point within a range of fit equally. Different data points are typically based on different levels of data and different ages (*e.g.*, older data points are often based on much smaller levels of investment than earlier data points). There is not a good way to

[27] OCA St. No. 3 at p. 15.

de-emphasize data irregularities when performing mathematical curve matching, other than to exclude older data points entirely.

Mathematical curve matching can also introduce biases due to the nature of the calculations. Mathematical fitting indicators are typically calculated by squaring the differences between the OLT points and a given Iowa curve. As a result, the mathematical curve fitting routine will amplify larger differences between the Iowa curve and OLT. Because data irregularities are often common towards the end of the curve when smaller amounts of data are available, the real-world result is that mathematical curve matching will amplify less meaningful deviations towards the end or "tail" of the curve. That is, differences in curve fitting indicators are often the result of data irregularities and do not provide as meaningful an indication of the historical life indications. For this reason, if proper care is not taken when interpreting the results, mathematical curve fitting can mislead the analyst into selecting a curve that is not representative of the predominant mortality characteristics of the depreciable group studied.

Q. Given all of the considerations discussed above, how do you approach the curve fitting process?

A. I believe that both mathematical and visual curve fitting should be used. Using both approaches enhances the information available to the analyst and aids in developing the most reasonable forecast. Importantly, the analyst should also understand the advantages and disadvantages of both approaches so as to not be misled by the results.

Q. Does the use of judgment also apply to the analysis of the historical data curve matching process?

A. Yes. There are many reasons why informed judgment must also be applied to the mathematical processes of analyzing historical data, including the availability and limitations of the historical data; interpretation of trends in the data; interpretation of data irregularities; selection of data points to include or emphasize in mathematical or visual curve matching; and determination of whether the curve fitting results are reasonable for the types of assets studied. The need for judgment when evaluating the statistical analysis is also explained by NARUC. For example, when discussing a stub (or incomplete) survivor curve, NARUC states:

> The longer the stub, the more reliable the resulting curve fit and extension. As a result, the analyst may be forced to choose between a more reliable longer stub, which by necessity reflects older data, and a less reliable shorter stub, which reflects more recent vintages and, therefore, is more likely to reflect the future.[28]

NARUC also presents a discussion of "Data Irregularities," which are explained as follows:

> Property that exhibits homogeneous life characteristics produces smooth survivor curves. Many of a utility's property accounts, however, have experienced change in the forces of retirement due to, for example, changes in a utility's services or capital budgets. These accounts may exhibit a number of data irregularities. For example, the survivor curves may look like stair steps as the different changes take effect. Extended leveling-off periods may result from delayed booking of retirements during an accounting system conversion. Irregularities at the older ages of the survivor curve often result from inadequate exposures.[29]

NARUC explains certain types of occurrences in more detail, such as "Bimodality" (or "the presence of two peaks on the retirement frequency curve").[30] Also discussed is the use of a "T-Cut" (or "truncation cut"), in which data points from an observed life table are

[28] National Association of Regulatory Utility Commissioners, *Public Utility Depreciation Practices*, 1996, p. 120.
[29] *Id.* at p. 122.
[30] *Id.*

excluded from mathematical curve fitting (for visual curve fitting, data points can be ignored in a similar manner).[31] NARUC's explanation again illustrates the importance of judgment: "Careful selection of a T-Cut can greatly enhance the reliability of the resulting analysis. Conversely, since the use of a T-Cut involves truncating the observed data, careless selection can impair the reliability of subsequent work."[32]

Read in its entirety, this section of *Public Utility Depreciation Practices* should make clear the need for judgment with regard to numerous decisions when performing the statistical analysis. Judgment must be exercised throughout the process in order to determine the most appropriate and reasonable estimate.

C. FE PA's Estimates Are More Reasonable Than Those Suggested by the OCA

Q. Are there any differences in the mathematical curve fitting performed by Mr. Garrett and by you?

A. Yes. While we both generally use a sum of squared difference approach to calculate mathematical fitting indicators, there is one distinction that I believe adds value to my approach. Based on his testimony, Mr. Garrett simply sums the squares of difference to arrive at the numbers he cites in his testimony.[33] This approach, however, does not normalize the fitting indicators to the number of data points included. My mathematical results incorporate this normalization aspect to develop a figure referred to as the residual measure. Similar to Mr. Garrett's fitting indicator, the smaller the residual measure, the better the mathematical fit.

[31] *Id.*
[32] *Id.*
[33] *See* OCA St. No. 3 at p. 20.

Based on Exhibits DJG-9 through -12, Mr. Garrett's SSD calculations also are using a 1% of exposures threshold to perform additional mathematical curve fitting. I also will often analyze this threshold for mathematical curve matching, but that does not mean that it should be used systematically on every account. While Mr. Garrett claims to not rely on mathematical results in choosing his curves, his only real justification for selecting different curves than FE PA is that he chooses a curve with a lower SSD relating to the OLT for each account. When reading Mr. Garrett's account by account description, it appears that mathematical curve fitting was the only factor upon which he based his estimates.

Q. Are there additional problems with Mr. Garrett's approach to curve fitting?

A. Yes. I do not agree that one should have a strict rule as to when to exclude or de-emphasize data points from curve fitting. Instead, each account should be reviewed on a case-by-case basis.

Q. How does one determine which data points should be excluded or given less emphasis in the analysis?

A. Informed judgment is required to make such a determination, but several factors should be considered. One factor is the dollar level of exposures for later ages. Later ages are normally given less weight in the analysis when there are far fewer exposures available than for earlier parts of the curve. Often, once exposures reach 1% or less of the exposures at age 0, the data becomes less reliable than data from earlier ages. However, this is not always the case. Cutting every OLT curve at 1% of exposures and choosing the best mathematical fit to those data points is not always an appropriate way to conduct life

analysis. The 1% cutoff is a general guideline that can be explored and analyzed by the analyst when deciding where to make a T-Cut of the OLT curve.

Another factor to consider is the ages where the percent surviving ranges from 80% to 20%. These data points are considered to provide the most significant retirement activity and be the most representative of the survivor characteristics for a life table. This is because the middle portion of the curve is where the majority of retirements occur. There are relatively few retirements at the "head" of the curve, and relatively few retirements at the "tail." In the development of survivor curves for Bulletin 125 of the Iowa Engineering Experiment Station, Robley Winfrey (who, as previously noted, developed the Iowa Survivor curves) provides analysis showing that when performing curve fitting, the emphasis should be placed not on the first 20% of the curve or the last 20%, but rather on the information in the middle years. Mr. Winfrey's analysis is based on the probable error involved in fitting a smooth survivor curve to an observed life table with varying percentages surviving. He concludes:

> When survivor curves are to be classified according to the 18 types and the probable average life to be determined, it is recommended that more weight be given to the middle portion of the survivor curve, say that between 80 and 20 percent surviving, then to the forepart or extreme lower end of the curve. The inner section is the result of greater numbers of retirements and also it covers the period most likely the normal operation of the property.[34]

In summary, there are many factors to be considered and these should be reviewed based on the specifics of each account. Additionally, visual curve matching can allow one to give more or less consideration to some ranges of data points, even if these points are not excluded from the analysis.

[34] Bulletin 125, Iowa Engineering Experience, Winfrey, Robley, 1935, page 91.

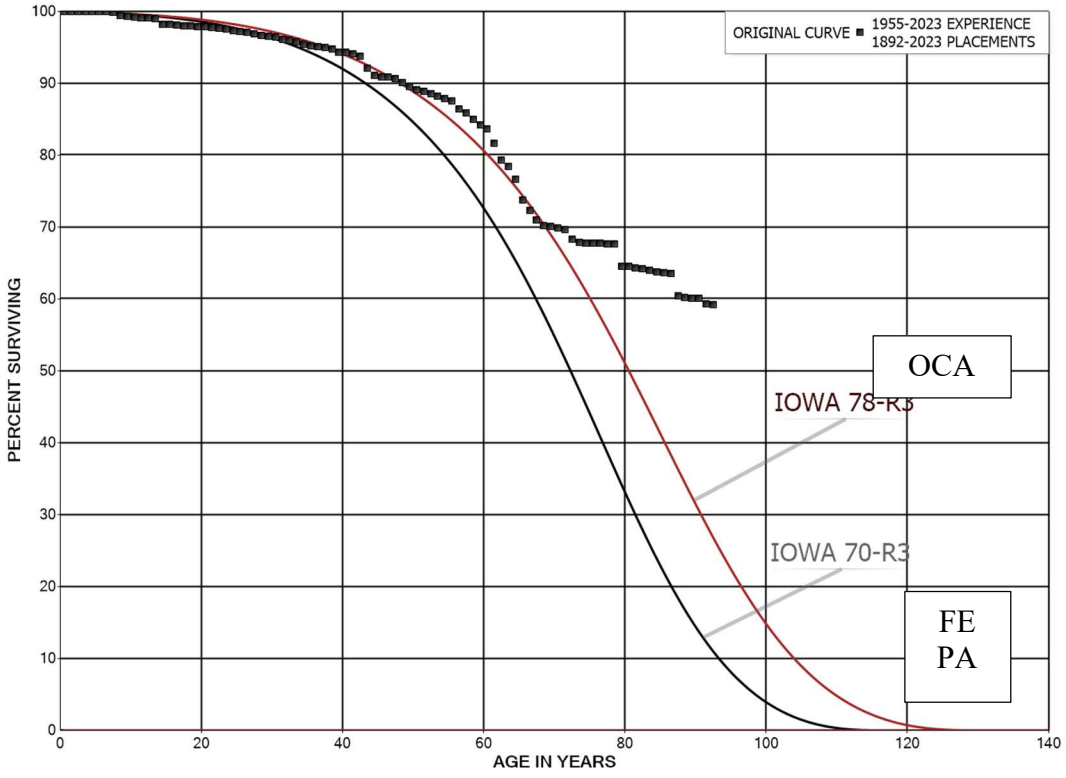
D. Comparison of Estimates

1. West Penn Account 361 – Structures and Improvements

Q. What service life estimate did each of the parties propose for West Penn Account 361, structures and improvements?

A. FE PA proposes to decrease the service life for West Penn Account 361, Structures and Improvements, from the currently approved 75-R3 to a 70-R3 survivor curve in the depreciation study. Mr. Garrett estimates a longer service life and suggests the 78-R3 survivor curve.[35] Figure 6 provides a comparison of the survivor curve estimates and the OLT data points included in the deprecation study.

Figure 6: Comparison of Estimates for West Penn Account 361, Structures and Improvements



[35] OCA St. No. 3 at p. 22.

Q. Please explain why your estimate is more reasonable than that suggested by Mr. Garrett.

A. While the OCA estimate yields a mathematically better fit of the available OLT through age 70, this should not be the only consideration when selecting an estimate. In addition to the statistical analysis, there is a need to apply informed judgment that must consider the nature of the assets in the account as well as the life expectations of the assets based on Company plans. The early installations of structures in this account were brick or masonry structures for substations. There was fencing, foundation, and grading that are also major components of the assets in the account. However, the current asset mix and future plans for these assets are much different. Current substation structures are primarily prefabricated steel or modular structures which have a much shorter life cycle than the early installation structures. Fencing has requirements for safety and security which will require much sooner replacement practices. The foundation for substation assets will not be reused when new vintage assets are installed so the life of foundation is much closer to the life of the related equipment in the substation. Finally, the grading around the major equipment cannot be reused and due to regulations will need to be replaced when the asset is replaced in order to construct proper holding areas for the new generation of equipment. All of these factors are why the life of future substation structures and improvements will be shorter than the original installations. When properly determining life characteristics, it must be understood that the life estimate is a projection of the future, not a statistical matching of the past.

2. Met-Ed Account 362 – Station Equipment

Q. What did the parties propose for service life estimates for Met-Ed Account 362, station equipment?

A. For Met-Ed Account 362, station equipment, I propose to continue using the currently approved estimate, 60-R2. Mr. Garrett suggests increasing the average service life by eighteen years and suggests the 78-R3.[36] As previously mentioned, however, Mr. Garrett seems to have mistaken the OLT for this account with the OLT for West Penn Account 361.

Q. Please explain why your estimate is more reasonable than that proposed by Mr. Garrett.

A. Given the apparent mix-up of the OLT in Mr. Garrett's testimony, it is unclear if 78-R3 is his intended recommendation for Met-Ed Account 362. As shown in Figure 4 above, the 78-R3 estimate is not reasonable for the assets studied. The 60-R2 visually and mathematically fits the OLT well and is within the typical range of estimates used for the assets in the account. Given that most of Mr. Garret's supporting calculations appear to utilize an estimate comparable to the 60-R2 survivor curve, I will not address all the flaws of the 78-R3 survivor curve.

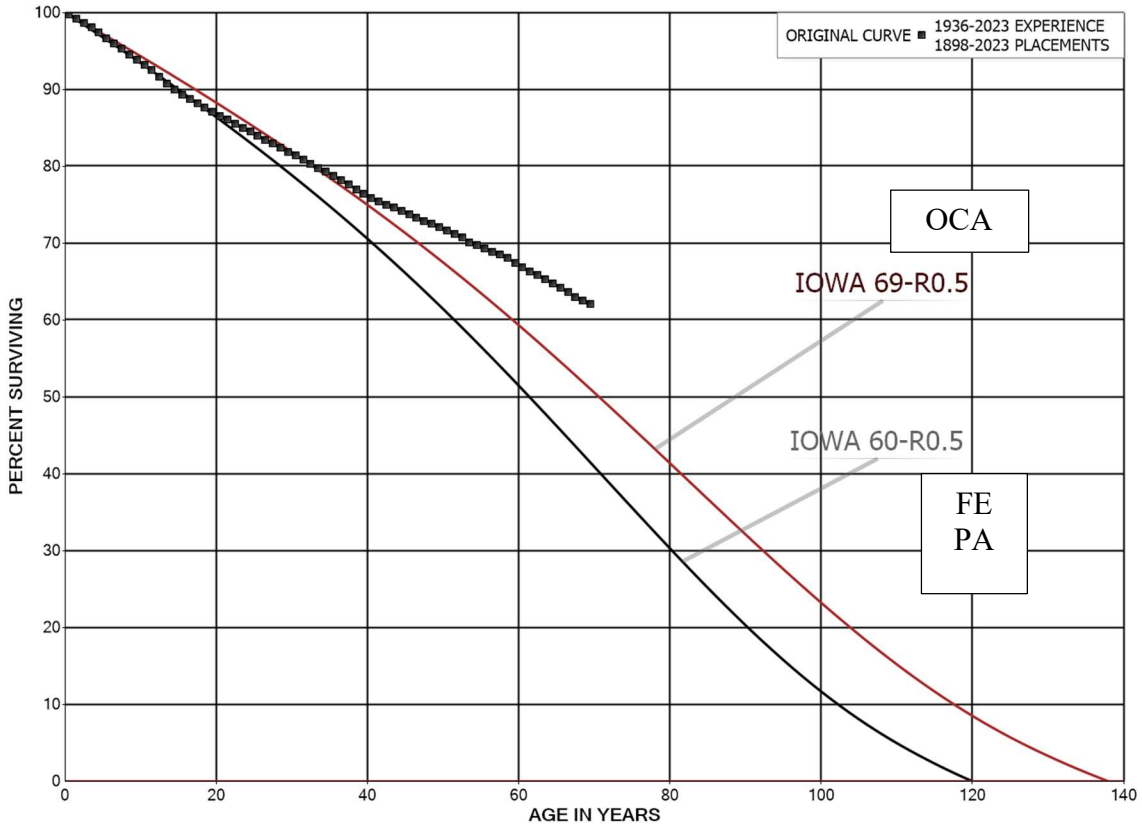
[36] *Id.* at p. 16.

3. Penelec Account 365 – Overhead Conductors and Devices

Q. What service lives did each of the parties estimate for Penelec Account 365, overhead conductors and devises?

A. For Penelec Account 365, Overhead Conductors and Devices, I propose to continue using the currently approved estimate of 60-R0.5. Mr. Garrett suggests that a significantly increased service life of 69-R0.5 is more appropriate.[37] Figure 7 shows a plot of each curve with the OLT.

Figure 7: Comparison of Estimates for Penelec Account 365, Overhead Conductors and Devices



[37] *Id.* at p. 19.

Q. Please explain some of the issues with Mr. Garrett's suggested estimate.

A. Again Mr. Garrett appears to rely solely on mathematical curve fitting as a basis for his estimate. A reasonable expectation for the assets in this account should not expect that half the account will survive beyond age 69, a quarter of the assets will live beyond age 100, and some of the assets will survive for 138 years. It should not be expected that overhead conductor and devices should remain in service and provide quality and reliable service for 140 years. However, Mr. Garrett's estimate suggests just that. There are many forces of retirement on distribution conductor and devices such as change in load, voltage, location of lines, type of conductor, and equipment upgrades that will occur much sooner than Mr. Garrett's estimate would allow. Once again, Mr. Garrett's estimate will not properly match utilization of the asset with recovery of the asset.

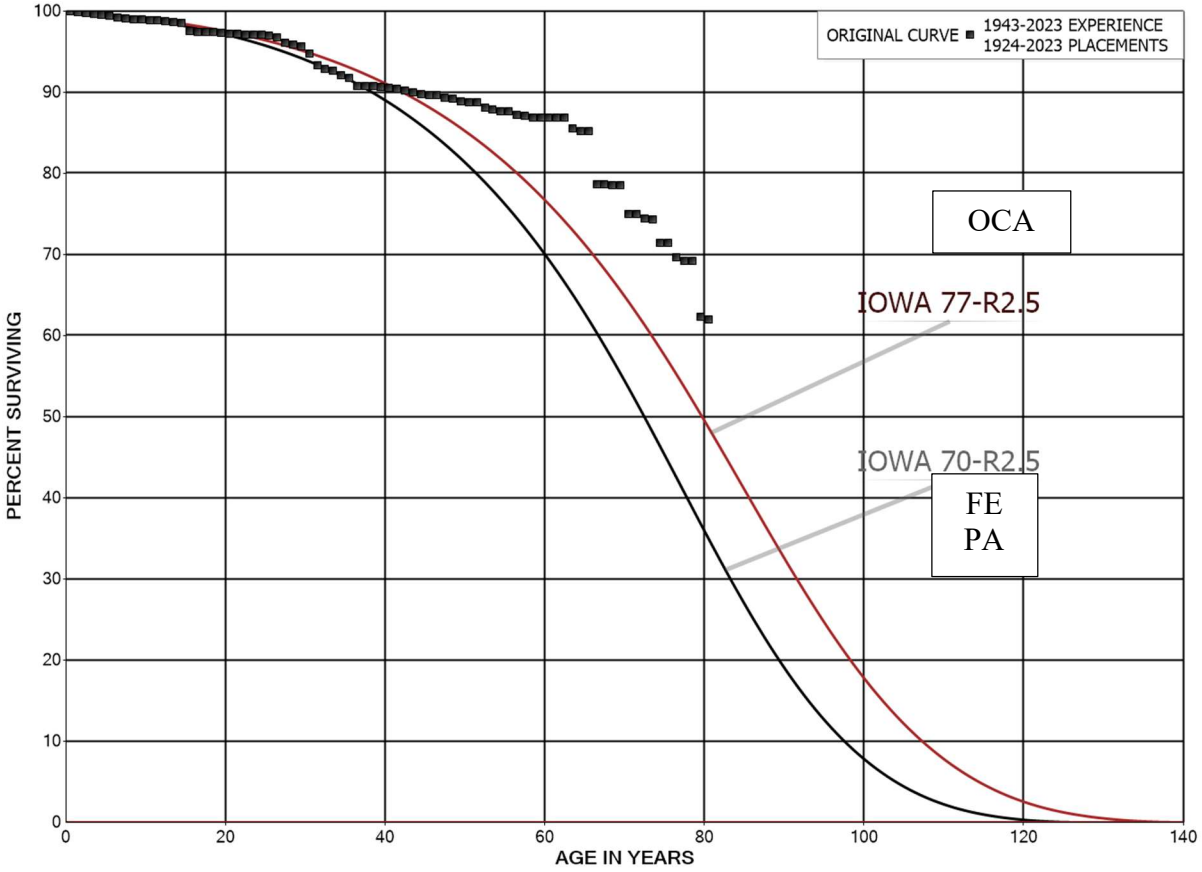
4. Penn Power Account 366 – Underground Conduit

Q. What service life estimates have the parties recommended for Penn Power Account 366, underground conduit?

A. For Penn Power Account 366, Underground Conduit, I propose increasing the currently approved estimate for this account, 65-R2.5, by 5 years and recommend the 70-R2.5 survivor curve. Mr. Garrett suggests further increasing the average service life to a 77-R2.5 survivor curve.[38] These curves are shown below in Figure 8.

[38] *Id.* at p. 20.

Figure 8: Comparison of Estimates for Penn Power Account 366, Underground Conduit



Q. Please explain the deficiencies in Mr. Garrett's estimate.

A. As with the other accounts, Mr. Garrett seemingly relies only on mathematical curve fitting for his estimate. This account only has a stub curve to 62 percent surviving so there is a lot of estimating of the remaining portion of the curve required. This account represents conduit for underground conductor so there is some correlation of the life characteristics of conduit to the associated conductor. What is known about conduit, however, is that age is a major component of retirement. Therefore, wear and tear and deterioration will increase retirement levels beyond the average service life. The expectation is the maximum life of the conduit should correlate to the maximum life of the associated underground

conductor, which is around 100 years. The levels of retirement from ages 40 to 60 were very low in the past but that is not expected to continue as conduit will not be expected to have bimodal life characteristics, so the steady levels of retirement through age 40 will continue in the future and the increasing higher levels of retirement after age 70 will continue. When considering these factors as well as understanding the future expectations of conduit for underground conductor, the 70-year average life and maximum life of 120 years is more reasonable an expectation than the 77-year average life and 135-year maximum life suggested by Mr. Garrett.

IV. CONCLUSION

Q. Is there anything in the testimony of the OCA witness that should influence the commission to accept his depreciation recommendations?

A. No. As this rebuttal testimony explains, FE PA's proposed depreciation rates were prepared in accordance with current practice before the Commission. OCA has incorrectly calculated depreciation rates for the forecasted test years, misrepresented all the components of the ELG procedure, presented circumstances in other jurisdictions that are not applicable, and has not properly addressed how depreciation affects customers. The Commission should approve the depreciation rates recommended in the Company's filing.

Q. Does this conclude your rebuttal testimony?

A. Yes, it does.

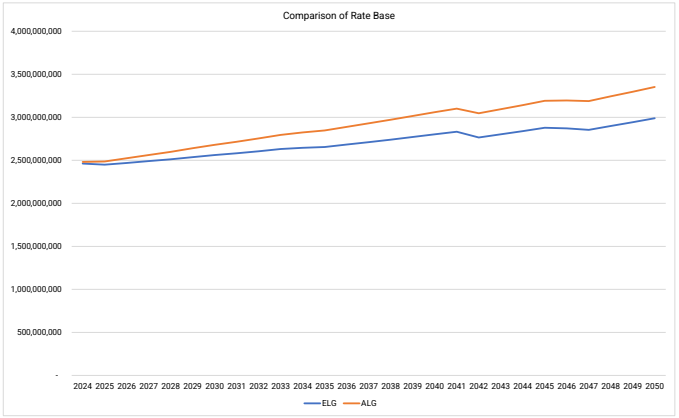
FIRST ENERGY - METED

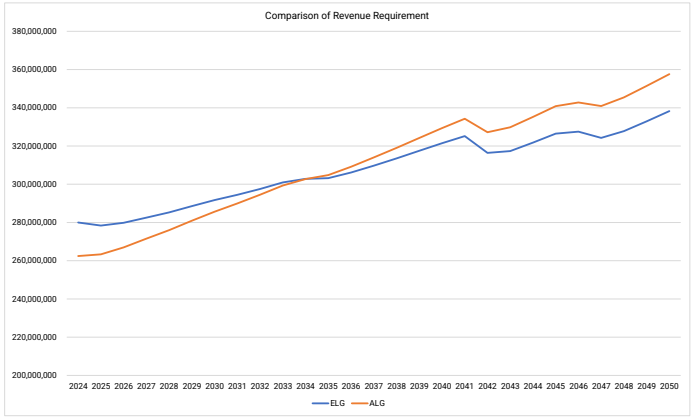
Assumptions

0 *Future Net Salvage*

8.0% *Rate of Return*

		EQUAL LIFE GROUP								AVERAGE LIFE GROUP									
TEST YEAR	AVERAGE ORIGINAL COST	BOOK RESERVE	COMPOSITE REMAINING LIFE	FUTURE ACCRUALS	EXPENSE	RATE	RETURN	REVENUE REQUIREMENT	RATE BASE	BOOK RESERVE	COMPOSITE REMAINING LIFE	FUTURE ACCRUALS	EXPENSE	RATE	RETURN	REVENUE REQUIREMENT	RATE BASE	RETIREMENTS	NET SALVAGE
2023	3,405,129,935	960,061,166	29.5	2,445,068,769						960,061,166	38.2	2,445,068,769							
2024	3,405,562,570	943,307,331	29.9	2,462,255,238	83,008,031	2.44	196,980,419	279,988,450	2,462,255,238	924,234,310	38.6	2,481,328,259	63,935,010	1.88	198,506,261	262,441,271	2,481,328,259	99,761,866	-
2025	3,437,304,308	987,515,621	29.8	2,449,788,687	82,402,787	2.40	195,983,095	278,385,882	2,449,788,687	950,403,029	38.2	2,486,901,279	64,363,216	1.87	198,952,102	263,315,318	2,486,901,279	38,194,497	-
2026	3,500,375,894	1,030,652,156	29.7	2,469,723,737	82,267,206	2.35	197,577,899	279,845,105	2,469,723,737	976,310,590	37.9	2,524,065,304	65,038,232	1.86	201,925,224	266,963,456	2,524,065,304	39,130,671	-
2027	3,564,100,491	1,073,331,587	29.5	2,490,768,903	83,279,904	2.34	199,261,512	282,541,416	2,490,768,903	1,002,324,380	37.6	2,561,776,111	66,614,263	1.87	204,942,089	271,556,352	2,561,776,111	40,600,473	-
2028	3,629,439,921	1,118,070,079	29.4	2,511,369,842	84,387,322	2.33	200,909,587	285,296,909	2,511,369,842	1,030,803,199	37.3	2,598,636,721	68,127,650	1.88	207,890,938	276,018,588	2,598,636,721	39,648,830	-
2029	3,692,716,614	1,155,059,901	29.2	2,537,656,713	85,556,823	2.32	203,012,537	288,569,360	2,537,656,713	1,051,898,497	37.1	2,640,818,117	69,662,299	1.89	211,265,449	280,927,748	2,640,818,117	48,567,001	-
2030	3,751,614,626	1,189,704,876	29.1	2,561,909,749	86,766,633	2.31	204,952,780	291,719,413	2,561,909,749	1,070,977,329	36.9	2,680,637,296	71,200,490	1.90	214,450,984	285,651,474	2,680,637,296	52,121,658	-
2031	3,813,325,276	1,231,210,995	29.0	2,582,114,281	87,898,962	2.31	206,569,142	294,468,104	2,582,114,281	1,097,227,772	36.6	2,716,097,504	72,643,287	1.90	217,287,800	289,931,087	2,716,097,504	46,392,844	-
2032	3,879,719,245	1,273,926,195	28.8	2,605,793,050	89,089,612	2.30	208,463,444	297,553,056	2,605,793,050	1,124,975,142	36.4	2,754,744,103	74,121,783	1.91	220,379,528	294,501,311	2,754,744,103	46,374,412	-
2033	3,936,586,728	1,305,193,014	28.9	2,631,393,714	90,453,802	2.30	210,511,497	300,965,299	2,631,393,714	1,141,501,977	36.4	2,795,084,751	75,713,817	1.92	223,606,780	299,320,597	2,795,084,751	59,186,982	-
2034	3,976,068,249	1,330,221,795	29.2	2,645,846,453	91,140,165	2.29	211,667,716	302,807,881	2,645,846,453	1,152,197,418	36.7	2,823,870,831	76,806,825	1.93	225,909,666	302,716,491	2,823,870,831	66,111,384	-
2035	4,026,751,623	1,371,553,801	29.0	2,655,197,822	90,761,150	2.25	212,415,826	303,176,976	2,655,197,822	1,179,785,268	36.5	2,846,966,355	77,016,994	1.91	227,757,308	304,774,302	2,846,966,355	49,429,144	-
2036	4,096,071,593	1,412,660,795	28.9	2,683,410,798	91,473,866	2.23	214,672,864	306,146,730	2,683,410,798	1,207,478,175	36.3	2,888,593,418	78,059,779	1.91	231,087,473	309,147,252	2,888,593,418	50,366,872	-
2037	4,167,277,472	1,455,726,535	28.8	2,711,550,937	92,810,499	2.23	216,924,075	309,734,574	2,711,550,937	1,237,345,618	36.1	2,929,931,854	79,612,202	1.91	234,394,548	314,006,750	2,929,931,854	49,744,760	-
2038	4,240,837,807	1,500,097,946	28.6	2,740,739,861	94,229,514	2.22	219,259,189	313,488,703	2,740,739,861	1,268,705,857	35.8	2,972,131,950	81,218,341	1.92	237,770,556	318,988,897	2,972,131,950	49,858,102	-
2039	4,315,309,680	1,543,620,044	28.5	2,771,689,636	95,785,394	2.22	221,735,171	317,520,565	2,771,689,636	1,299,395,679	35.6	3,015,914,001	82,953,119	1.92	241,273,120	324,226,239	3,015,914,001	52,263,296	-
2040	4,390,583,138	1,588,206,895	28.4	2,802,376,244	97,237,585	2.21	224,190,100	321,427,685	2,802,376,244	1,331,347,377	35.5	3,059,235,761	84,602,433	1.93	244,738,861	329,341,294	3,059,235,761	52,650,735	-
2041	4,367,616,175	1,535,697,563	29.8	2,831,918,612	98,617,460	2.26	226,553,489	325,170,949	2,831,918,612	1,266,377,413	37.2	3,101,238,761	86,156,827	1.97	248,099,101	334,255,928	3,101,238,761	151,126,792	-
2042	4,344,602,318	1,578,705,769	29.7	2,765,896,550	95,138,367	2.19	221,271,724	316,410,091	2,765,896,550	1,297,687,571	37.0	3,046,914,747	83,440,319	1.92	243,753,180	327,193,499	3,046,914,747	52,130,162	-
2043	4,421,340,437	1,618,777,993	29.6	2,802,562,444	93,164,605	2.11	224,204,996	317,369,601	2,802,562,444	1,326,860,337	36.9	3,094,480,100	82,265,147	1.86	247,558,408	329,823,555	3,094,480,100	53,092,381	-
2044	4,500,254,934	1,661,060,206	29.5	2,839,194,728	94,641,888	2.10	227,135,578	321,777,466	2,839,194,728	1,358,334,786	36.8	3,141,920,148	83,834,123	1.86	251,353,612	335,187,735	3,141,920,148	52,359,675	-
2045	4,580,423,917	1,701,975,259	29.4	2,878,448,658	96,211,254	2.10	230,275,893	326,487,147	2,878,448,658	1,388,524,551	36.6	3,191,899,366	85,485,967	1.87	255,351,949	340,837,916	3,191,899,366	55,296,201	-
2046	4,601,759,184	1,730,028,249	29.9	2,871,730,935	97,767,534	2.12	229,738,475	327,506,009	2,871,730,935	1,405,932,780	37.2	3,195,826,404	87,122,773	1.89	255,666,112	342,788,885	3,195,826,404	69,714,544	-
2047	4,624,717,677	1,770,688,316	29.8	2,854,029,361	95,920,571	2.07	228,322,349	324,242,920	2,854,029,361	1,436,540,104	37.1	3,188,177,572	85,867,829	1.86	255,054,206	340,922,035	3,188,177,572	55,260,504	-
2048	4,707,370,861	1,807,762,177	29.8	2,899,608,684	95,828,947	2.04	231,968,695	327,797,642	2,899,608,684	1,463,717,294	37.0	3,243,653,567	85,932,276	1.83	259,492,285	345,424,561	3,243,653,567	58,755,086	-
2049	4,791,745,225	1,848,390,762	29.7	2,943,354,463	97,427,037	2.03	235,468,357	332,895,394	2,943,354,463	1,494,563,316	36.9	3,297,181,909	87,644,474	1.83	263,774,553	351,419,027	3,297,181,909	56,798,452	-
2050	4,879,215,702	1,889,859,046	29.6	2,989,356,657	99,116,579	2.03	239,148,533	338,265,112	2,989,356,657	1,526,280,271	36.8	3,352,935,432	89,365,250	1.83	268,234,835	357,600,085	3,352,935,432	57,648,295	-
					2,472,383,500		***5,839,174,942***						***2,108,804,725***		***6,290,476,928***				





METROPOLITAN EDISON COMPANY

BRINGFORWARD TO DECEMBER 31, 2025, OF THE BOOK RESERVE AS OF DECEMBER 31, 2023

		FUTURE TEST YEAR								FULLY PROJECTED FUTURE TEST YEAR						
ACCOUNT	BOOK RESERVE AS OF DECEMBER 31, 2023	DEPRECIATION ACCRUALS	AMORTIZATION OF NET SALVAGE	PROJECTED RETIREMENTS	PROJECTED GROSS SALVAGE	PROJECTED COST OF REMOVAL	ACQUISITIONS AND ADJUSTMENTS	RESERVE AT END OF PERIOD	DEPRECIATION ACCRUALS	AMORTIZATION OF NET SALVAGE	PROJECTED RETIREMENTS	PROJECTED GROSS SALVAGE	PROJECTED COST OF REMOVAL	ACQUISITIONS AND ADJUSTMENTS	RESERVE AT END OF PERIOD
(1)	(2) +	(3) +	(4) -	(5) +	(6) -	(7) -	(9) =	(10)	(11) +	(12) +	(13) -	(14) +	(15) -	(17) =	(18)
DEPRECIABLE PLANT															
303.00	42,658,862	4,718,231	29	1,480,450		11		45,896,661	5,022,939	31	2,189,323		16	(946,015)	49,676,306
303.10	3,971	43,750						47,721	86,394						134,115
303.30	621,985							621,985							621,985
303.60	8,047,879							8,047,879							8,047,879
303.90	21,931,771	1,525,122		53,072				23,403,821	1,062,264		13,969			946,015	23,506,101
360.20	17,516,800	257,501						17,774,301	257,501						18,031,802
361.00	7,237,128	214,943	42,942					7,495,013	213,167	42,123					7,750,303
361.10	45,320	4,613	254					50,187	4,580	254					55,021
361.20	8,716	79						8,795	79						8,874
362.00	99,290,691	4,824,962	606,477	2,261,391		791,487		101,669,252	5,089,949	688,822	846,934		296,427		106,304,662
362.10	881,026	203,826	80,862					1,165,714	201,442	80,484					1,447,640
364.00	145,803,985	8,088,441	5,071,321	2,506,017		4,385,530		152,072,200	8,436,932	5,142,216	3,113,383		5,448,420		157,089,545
364.10	28,379	228	760					29,367	191						29,558
364.11	747,264	41,401	5,727					794,392	41,401	5,708					841,501
365.00	82,429,319	10,559,632	4,850,579	7,108,370		4,242,866		86,488,293	11,762,998	4,816,480	9,034,207		5,392,366		88,641,198
365.01	460,707	17,225	602	13		1		478,520	17,091	530					496,141
365.10	41,957,810	3,211,122						45,168,932	3,211,122						48,380,054
365.11	361,004	1,030						362,034	1,030						363,064
366.00	15,501,756	468,064	17,925					15,987,745	460,972	10,562					16,459,279
367.00	102,163,438	5,759,579	1,009,397	1,576,079		975,958		106,380,377	6,036,740	997,617	1,507,055		933,216		110,974,464
367.10	340,763	28,733						369,496	28,733						398,229
368.00	184,363,843	10,282,796	1,277,533	1,741,996		407,064		193,775,112	10,490,509	1,122,360	1,605,730		375,222		203,407,030
369.00	29,966,776	2,078,810	356,226	101,847		52,892		32,247,073	2,052,972	315,397	119,843		62,238		34,433,361
369.10	62,117,340	1,217,448		5,606		1,121		63,328,061	1,217,378	224	6,597		1,319		64,537,746
370.10	34,868,770	10,790,135	536,351	80,476		16,109		46,098,671	10,833,024	538,716	88,834		17,782		57,363,794
371.00	2,475,906	63,432	25,821					2,565,159	60,928	20,045					2,646,132
371.21	385,005	5,111						390,116	4,452						394,568
371.23	276,708							276,708							276,708
373.00	4,147,857	616,013	123,830	102,700		28,726		4,756,274	604,871	106,516	73,151		20,461		5,374,050
373.30	284,834	196,761	7,845	8,547		1,820		479,073	208,975	8,091	6,089		1,296		688,754
389.20	16,239	61						16,300	61						16,361
390.10	56,742,438	3,627,791	130,255	1,032,616		309,785		59,158,083	4,032,389	188,151	681,667		204,500		62,492,456
390.20	9,806,332	245,781		237,102				9,815,011	237,339		156,521				9,895,829
391.00	2,031,229	99,089		201,596				1,928,722	77,278		1,362,498				643,502
391.30	2,594,381	271,846		794,997				2,071,230	295,513		1,464,404				902,339
391.50	3,173,673	98,294		1,907,197				1,364,770	699,810		860,255				1,204,326
392.30	1,842,092	359,110	(79,860)					2,121,342	402,222	(67,584)	41,995	8,399			2,422,384
392.40	579,862	6,885						586,747	6,525		6,608				586,664
392.50	85,327	375						85,702	323						86,025
393.00	287,575	676		244,952				43,299	1,381		17,422				27,258
394.00	4,948,136	464,080		1,179,434				4,232,782	536,820		320,345				4,449,257
395.00	85,698							85,698							85,698
396.00	634,259	19,727						653,986	19,602						673,588
397.00	11,275,821	1,047,586	12,565	7,922,419		68,966		4,344,588	1,259,370	26,359	52,905		461		5,576,951
398.00	63,703	1,318		8,904				56,117	1,410						57,527
TOTAL DEPRECIABLE PLANT	**1,001,092,378**	**71,461,607**	**14,077,441**	**30,555,780**	**0**	**11,282,335**	**0**	**1,044,793,309**	**74,978,677**	**14,043,102**	**23,569,736**	**8,399**	**12,753,725**	**0**	**1,097,500,029**
NONDEPRECIABLE PLANT															
302.00	(14,565)							(14,565)							(14,565)
360.10	2,231							2,231							2,231
360.11	5,241							5,241							5,241
360.12	15,696,227							15,696,227							15,696,227
374.00	28,830							28,830							28,830
390.30	474,805							474,805							474,805
399.10	66,477							66,477							66,477
TOTAL NONDEPRECIABLE PLAN	**16,259,248**	**0**	**0**	**0**	**0**	**0**	**0**	**16,259,248**	**0**	**0**	**0**	**0**	**0**	**0**	**16,259,248**
TOTAL	**1,017,351,626**	**71,461,607**	**14,077,441**	**30,555,780**	**0**	**11,282,335**	**0**	**1,061,052,557**	**74,978,677**	**14,043,102**	**23,569,736**	**8,399**	**12,753,725**	**0**	**1,113,759,277**

PENNSYLVANIA ELECTRIC COMPANY

BRINGFORWARD TO DECEMBER 31, 2025 OF THE BOOK RESERVE AS OF DECEMBER 31, 2023

			FUTURE TEST YEAR								FULLY PROJECTED FUTURE TEST YEAR							
	DEPRECIABLE GROUP	BOOK RESERVE AT BEGINNING OF YEAR	+ ANNUAL ACCRUALS	+ AMORTIZATION OF NET SALVAGE	- RETIREMENTS	+ GROSS SALVAGE	- COST OF REMOVAL	+ MISCELLANEOUS DEBITS AND CREDITS	= BOOK RESERVE AT END OF YEAR	+ ANNUAL ACCRUALS	+ AMORTIZATION OF NET SALVAGE	- RETIREMENTS	+ GROSS SALVAGE	- COST OF REMOVAL	+ MISCELLANEOUS DEBITS AND CREDITS	= BOOK RESERVE AT END OF YEAR
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
	ELECTRIC PLANT															
	INTANGIBLE PLANT															
303.00	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - OTHER	44,048,988	5,216,680		1,497,088				47,768,580	5,544,402		2,028,495				51,284,487
303.30	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - PROJECT EVOLUTION	9,079,604							9,079,604							9,079,604
303.60	MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	23,764,344	1,455,337		56,260				25,163,421	1,228,557		19,263				26,372,715
303.70	MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE		44,152						44,152	87,189						131,340
	TOTAL INTANGIBLE PLANT	**76,892,936**	**6,716,168**	**0**	**1,553,348**	**0**	**0**	**0**	**82,055,757**	**6,860,147**	**0**	**2,047,758**	**0**	**0**	**0**	**86,868,146**
	DISTRIBUTION PLANT															
360.20	LAND RIGHTS	11,151,543	116,114						11,267,657	115,326						11,382,983
361.00	STRUCTURES AND IMPROVEMENTS	9,518,153	189,482	27,669	7,395		9,244		9,718,664	189,282	29,398	7,010		8,763		9,921,572
361.10	STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION	223,053	3,826						226,879	3,822						230,701
362.00	STATION EQUIPMENT	121,496,952	5,272,608	1,158,820	3,992,237	1,483	3,992,237		119,945,389	5,840,749	1,831,818	1,582,884		1,582,884		124,452,188
362.10	STATION EQUIPMENT - SUBTRANSMISSION	(468,753)	213,009	40,351	3				(215,396)	211,397	37,503					33,504
364.00	POLES, TOWERS AND FIXTURES	215,164,757	10,170,813	4,037,480	2,791,407		4,187,110		222,394,533	10,620,059	4,118,662	3,745,459		5,618,188		227,769,609
364.20	POLES AND FIXTURES - SUBTRANSMISSION	(118,334)	11,439	7,344					(99,551)	11,251	6,594					(81,706)
365.00	OVERHEAD CONDUCTORS AND DEVICES	174,631,282	15,229,709	4,904,280	5,333,138		3,335,992		186,096,142	15,916,209	4,564,704	5,339,049		3,339,689		197,898,317
365.10	OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY	45,895,848	3,656,612	13,526					49,565,986	3,657,608						53,223,594
365.20	OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	73,429	12,447	1,743	0				87,619	12,319	1,743					101,681
365.30	OVERHEAD CONDUCTORS AND DEVICES - CLEARING COSTS AND RIGHTS OF WAY - SUBTRA	13,582	361	418					14,361	355						14,716
366.00	UNDERGROUND CONDUIT	19,751,328	598,527	37,862	95,021		15,924		20,276,772	603,266	19,812	4,314		723		20,894,814
367.00	UNDERGROUND CONDUCTORS AND DEVICES	82,131,978	4,927,437	743,963	1,567,279		882,844		85,353,255	5,267,760	788,658	1,780,220		1,002,793		88,626,660
367.10	UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION	101,558	29,103	1,207.00					131,868	29,014	1,206					162,088
368.00	LINE TRANSFORMERS	167,665,163	8,742,829	1,121,802.00	1,895,782		669,168		174,964,845	9,187,382	1,058,538	3,776,852		1,333,143		180,100,771
369.00	OVERHEAD SERVICES	27,164,339	1,387,639	508,425.00	202,320		91,813		28,766,270	1,413,935	445,182	503,432		228,457		29,893,497
369.10	UNDERGROUND SERVICES	31,836,567	393,468		1				32,230,033	390,166		4				32,620,196
370.10	METERS - SMART GRID	38,575,797	11,017,831	401,558.00	68,717		11,855		49,914,615	11,059,360	398,922	96,805		16,700		61,259,392
371.00	INSTALLATIONS ON CUSTOMER PREMISES - DUSK TO DAWN LIGHTS	21,829,551	340,297	59,224.00					22,229,072	325,902	43,522					22,598,496
371.21	INSTALLATIONS ON CUSTOMER PREMISES - METER SOCKET DEVICES	206,749	3,179						209,928	2,788						212,716
371.23	INSTALLATIONS ON CUSTOMER PREMISES - SURGE SUPPRESSION	147,697							147,697							147,697
372.00	LEASED PROPERTY ON CUSTOMER PREMISES	193,440	123						193,563	123						193,686
373.00	STREET LIGHTING AND SIGNAL SYSTEMS	3,635,795	2,530,801	522,502.00	419,703		111,126		6,158,268	2,531,031	419,868	474,735		125,698		8,508,734
373.30	STREET LIGHTING AND SIGNAL SYSTEMS - LED	1,865,067	421,064	43,903.00	46,316		9,337		2,274,380	490,398	42,371	52,389		10,562		2,744,197
	TOTAL DISTRIBUTION PLANT	**679,464,818**	**40,402,384**	**10,973,456**	**13,786,480**	**1,483**	**12,423,351**	**0**	**704,632,310**	**67,879,503**	**13,808,501**	**17,363,153**	**0**	**13,267,599**	**0**	**1,072,910,100**
	GENERAL PLANT															
389.20	LAND RIGHTS	212,239							212,239							212,239
390.10	STRUCTURES AND IMPROVEMENTS	32,351,806	2,326,171	99,734	883,674		193,814		33,700,223	2,511,459	127,427	592,513		129,955		35,616,641
390.20	MISCELLANEOUS IMPROVEMENTS	5,293,645	74,892						5,368,537	73,304						5,441,841
391.00	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	374,630	5,961		134,468			24	246,147	7,076						253,223
391.20	OFFICE FURNITURE AND EQUIPMENT - OFFICE MACHINES	972			948			(24)	0							-
391.25	OFFICE FURNITURE AND EQUIPMENT - DATA PROCESSING SMART METERS	4,618,769	1,206,663		1,940,687				3,884,745	1,399,916		3,564,617				1,720,044
391.30	OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS	2,465,585	721,956		1,983,767				1,203,774	659,342		850,369				1,012,747
392.30	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	450,260	57,163						507,423	28,977						536,400
392.40	TRANSPORTATION EQUIPMENT - POLE TRAILERS	1,738,113	88,165		15,527				1,810,751	82,710		16,273				1,877,189
392.50	TRANSPORTATION EQUIPMENT - OTHER	3,124,380	364,521	(4,738)	83,979				3,400,184	478,951		88,013				3,791,122
393.00	STORES EQUIPMENT	583,403			543,207				40,196			15,171				25,025
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	7,295,994	877,171		1,411,319				6,761,847	919,299		508,886				7,172,260
395.00	LABORATORY EQUIPMENT	169,785			57,970				111,815							111,815
396.00	POWER OPERATED EQUIPMENT	4,661,358	23,252						4,684,610	22,731						4,707,341
397.00	COMMUNICATION EQUIPMENT	13,197,975	3,754,215	791,621	980,882		1,226,103		15,536,826	3,865,396	1,036,606	5,231,045		6,538,806		8,668,976
398.00	MISCELLANEOUS EQUIPMENT	52,406	1,586						53,992	1,590		1,614				53,968
	TOTAL GENERAL PLANT	**76,591,322**	**9,501,716**	**886,617**	**8,036,428**	**0**	**1,419,917**	**0**	**77,523,310**	**10,050,749**	**1,164,033**	**10,868,499**	**0**	**6,668,761**	**0**	**71,200,831**
	TOTAL DEPRECIABLE PLANT	**1,126,170,798**	**81,486,602**	**14,518,694**	**26,009,095**	**1,483**	**14,736,568**	**0**	**1,181,431,914**	**84,790,399**	**14,972,534**	**30,279,410**	**0**	**19,936,360**	**0**	**1,230,979,077**
	NONDEPRECIABLE PLANT															
302.00	FRANCHISES AND CONSENTS	(31,564)							(31,564)							(31,564)
360.10	LAND	7,645,214							7,645,214							7,645,214
389.10	LAND	(176,801)		(63,185)					(239,986)		4,240					(235,746)
399.10	ASSET RETIREMENT COSTS GENERAL PLANT	361,478							361,478							361,478
	NONDEPRECIABLE PLANT	**7,798,326**	**0**	**(63,185)**	**0**	**0**	**0**	**0**	**7,735,141**	**0**	**4,240**	**0**	**0**	**0**	**0**	**7,739,381**
	TOTAL ELECTRIC PLANT	**1,133,969,124**	**81,486,602**	**14,455,509**	**26,009,095**	**1,483**	**14,736,568**	**0**	**1,189,167,056**	**84,790,399**	**14,976,774**	**30,279,410**	**0**	**19,936,360**	**0**	**1,238,718,458**

PENNSYLVANIA POWER COMPANY

TABLE 2. BRINGFORWARD TO DECEMBER 31, 2025 OF THE BOOK RESERVE AS OF DECEMBER 31, 2023

			FUTURE TEST YEAR								FULLY PROJECTED FUTURE TEST YEAR						
	DEPRECIABLE GROUP (1)	BOOK RESERVE AT BEGINNING OF YEAR (2)	+ ANNUAL ACCRUALS (3)	+ AMORTIZATION OF NET SALVAGE (4)	- RETIREMENTS (5)	+ GROSS SALVAGE (6)	- COST OF REMOVAL (7)	+ MISCELLANEOUS DEBITS AND CREDITS (8)	= BOOK RESERVE AT END OF YEAR (9)	+ ANNUAL ACCRUALS (10)	+ AMORTIZATION OF NET SALVAGE (11)	- RETIREMENTS (12)	+ GROSS SALVAGE (13)	- COST OF REMOVAL (14)	+ MISCELLANEOUS DEBITS AND CREDITS (15)	= BOOK RESERVE AT END OF YEAR (16)
	ELECTRIC PLANT																
	INTANGIBLE PLANT																
303.00	MISCELLANEOUS INTANGIBLE PLANT	10,749,218	1,312,979		906,908				11,155,288	1,325,720		778,512				11,702,496
303.10	MISCELLANEOUS INTANGIBLE PLANT - SMART METER SOFTWARE	6,324,954	474,396		89,399				6,709,950	384,074		120,687				6,973,338
303.70	MISCELLANEOUS INTANGIBLE PLANT - CLOUD SOFTWARE	1,272	12,825						14,097	25,252						39,348
	TOTAL INTANGIBLE PLANT	**17,075,443**	**1,800,199**	**0**	**996,307**	**0**	**0**	**0**	**17,879,335**	**1,735,046**	**0**	**899,199**	**0**	**0**	**0**	**18,715,182**
	DISTRIBUTION PLANT																
361.10	STRUCTURES AND IMPROVEMENTS	769,581	45,800	5,753	4,157		6,236		810,741	46,551	7,001	8,700		13,050		842,543
361.11	STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION	584,325	4,865						589,190	4,862						594,052
361.20	STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING	240,582	4,936						245,518	4,932						250,450
361.21	STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING - SUBTRANSMISSION	132,800	1,753						134,553	1,750						136,303
362.00	STATION EQUIPMENT	21,762,349	1,938,894	236,263	553,138		380,363		23,004,004	2,046,036	258,338	986,070		678,067		23,644,243
362.10	STATION EQUIPMENT - SUBTRANSMISSION	4,962,268	91,734	7,237	6,562		4,066		5,050,611	91,765	4,102					5,146,478
364.00	POLES, TOWERS AND FIXTURES	43,915,705	1,977,082	1,381,651					47,274,438	1,932,041	1,180,279					50,386,758
364.10	TOWERS AND FIXTURES - SUBTRANSMISSION	7,524	5						7,529	5						7,534
364.20	POLES AND FIXTURES - SUBTRANSMISSION	1,090,076	78,708	3,816	628,564		198,884		345,153	228,717	41,098	1,348,060		426,539		(1,159,631)
365.00	OVERHEAD CONDUCTORS AND DEVICES	26,256,876	2,794,525	1,846,001	1,228,372		1,141,804		28,527,226	2,978,549	1,616,842	1,810,893		1,683,272		29,628,452
365.01	OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	914,116	45,282	5,132					964,530	44,806	1,023					1,010,359
365.10	OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND GRADING	13,391,777	1,140,403						14,532,180	1,134,552						15,666,732
366.00	UNDERGROUND CONDUIT	3,229,862	98,841	76	7,657		1,329		3,319,792	99,722	341	8,939		1,552		3,409,364
366.10	UNDERGROUND CONDUIT - SUBTRANSMISSION	59,446	184						59,630	182						59,812
367.00	UNDERGROUND CONDUCTORS AND DEVICES	28,057,502	1,788,636	688,193	535,725		669,656		29,328,951	1,905,686	591,314	834,067		1,042,584		29,949,300
367.10	UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION	48,850	1,714						50,564	1,697						52,261
368.00	LINE TRANSFORMERS	38,603,036	3,012,837	456,589	692,404		183,281		41,196,777	3,134,533	412,442	862,081		228,195		43,653,477
369.00	SERVICES	23,524,271	548,357	193,804	107,346		134,183		24,024,903	564,869	191,592	110,213		137,766		24,533,385
370.10	METERS - SMART GRID	18,420,404	3,770,978	241,931	111,182		33,364		22,288,767	3,747,655	246,782	123,556		37,077		26,122,572
371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	2,888,042	67,483	12,279					2,967,804	64,075	10,645					3,042,524
373.10	STREET LIGHTING AND SIGNAL SYSTEMS	1,422,119	249,091	18,727	9,348		3,704		1,676,885	232,043	10,905	7,883		3,124		1,908,827
373.20	STREET LIGHTING AND SIGNAL SYSTEMS - ESIP	6,013	1,760						7,773	1,702						9,475
373.30	STREET LIGHTING AND SIGNAL SYSTEMS - LED	1,024,891	232,388	46,706	45,488		9,238		1,249,258	247,986	41,951	38,360		7,791		1,493,044
	TOTAL DISTRIBUTION PLANT	**231,312,414**	**17,896,256**	**5,144,158**	**3,929,943**	**0**	**2,766,107**	**0**	**247,656,778**	**18,514,716**	**4,614,655**	**6,138,821**	**0**	**4,259,015**	**0**	**260,388,312**
	GENERAL PLANT															
390.10	STRUCTURES AND IMPROVEMENTS	3,541,677	114,802	5,025	52,564		37,783		3,571,158	126,551	12,582	82,015		58,952		3,569,323
390.20	STRUCTURES AND IMPROVEMENTS - CLEARING AND GRADING	12,486	692						13,178	689						13,867
391.10	OFFICE FURNITURE AND EQUIPMENT	12,655	4,539		9,120				8,073	2,344						10,417
391.20	DATA PROCESSING EQUIPMENT	508,230	65,524		100,875				472,879	76,462		148,392				400,950
391.25	DATA PROCESSING EQUIPMENT SMART GRID	1,633,028	145,171		561,547				1,216,651	888,137		901,598				603,191
392.00	TRANSPORTATION EQUIPMENT	819,443	76,037	(20,436)					875,044	95,543	(20,245)	27,681				922,661
393.00	STORES EQUIPMENT	26,239	192						26,431	191						26,622
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	801,529	143,991		110,627				834,893	157,979						992,872
395.00	LABORATORY EQUIPMENT	15,946	1,243						17,189	1,243						18,432
396.00	POWER OPERATED EQUIPMENT	387,977	59,698						447,675	59,644						507,319
397.00	COMMUNICATION EQUIPMENT	2,928,858	829,040	5,256	926,286		1,157,857		1,679,010	949,153	236,828	99,246		124,058		2,641,687
398.00	MISCELLANEOUS EQUIPMENT	7,595							7,595							7,595
	TOTAL GENERAL PLANT	**10,695,662**	**1,440,929**	**(10,155)**	**1,761,019**	**0**	**1,195,640**	**0**	**9,169,776**	**1,757,936**	**229,165**	**1,258,931**	**0**	**183,010**	**0**	**9,714,936**
	TOTAL DEPRECIABLE PLANT	**259,083,519**	**21,137,384**	**5,134,003**	**6,687,270**	**0**	**3,961,747**	**0**	**274,705,889**	**22,007,698**	**4,843,820**	**8,296,951**	**0**	**4,442,025**	**0**	**288,818,430**
	INTANGIBLE PLANT AND NONDEPRECIABLE PLANT															
302.00	FRANCHISES AND CONSENTS	772							772							772
360.00	LAND AND EASEMENTS	7,731			38,477				(30,747)			117,543				(148,289)
399.10	GENERAL PLANT ARO	31,008							31,008							31,008
	TOTAL INTANGIBLE PLANT AND NONDEPRECIABLE PLANT	**39,511**	**0**	**0**	**38,477**	**0**	**0**	**0**	**1,034**	**0**	**0**	**117,543**	**0**	**0**	**0**	**(116,509)**
	TOTAL ELECTRIC PLANT	**259,123,030**	**21,137,384**	**5,134,003**	**6,725,747**	**0**	**3,961,747**	**0**	**274,706,922**	**22,007,698**	**4,843,820**	**8,414,494**	**0**	**4,442,025**	**0**	**288,701,921**

WEST PENN POWER COMPANY

BRINGFORWARD TO DECEMBER 31, 2025 OF THE BOOK RESERVE AS OF DECEMBER 31, 2023

		FUTURE TEST YEAR							FULLY PROJECTED FUTURE TEST YEAR						
ACCOUNT	BOOK RESERVE AS OF DECEMBER 31, 2023	DEPRECIATION ACCRUALS	AMORTIZATION OF NET SALVAGE	PROJECTED RETIREMENTS	PROJECTED GROSS SALVAGE	PROJECTED COST OF REMOVAL	ACQUISITIONS AND ADJUSTMENTS	RESERVE AT END OF PERIOD	DEPRECIATION ACCRUALS	AMORTIZATION OF NET SALVAGE	PROJECTED RETIREMENTS	PROJECTED GROSS SALVAGE	PROJECTED COST OF REMOVAL	ACQUISITIONS AND ADJUSTMENTS	RESERVE AT END OF PERIOD
(1)	(2) +	(3) +	(4) -	(5) +	(6) -	(7) +	(8) =	(9) +	(10) +	(11) -	(12) +	(13) -	(14) +	(15) =	(16)
DEPRECIABLE PLANT															
303.10	37,200,625	5,213,675		1,542,339				40,871,961	4,586,562		2,171,521				43,287,002
303.20	56,561,955	3,397,157		66,890				59,892,222	2,786,184		101,647				62,576,758
303.30	5,580	45,016						50,596	87,612						138,208
360.20	4,910,753	172,945	294					5,083,992	169,682	294					5,253,968
361.00	11,618,810	278,702	(98,798)					11,798,714	281,125	(105,083)					11,974,756
362.10	168,707,810	4,971,755	1,075,103	2,260,728	2,574	1,649,615		170,846,898	5,248,117	1,259,483	437,296	589	338,368		176,579,423
362.15	9,531,310	232,434						9,763,744	230,544						9,994,288
362.40	4,392,671	25,955						4,418,626	25,465						4,444,090
364.00	132,659,393	5,229,741	3,624,056	4,161,146		7,282,006		130,070,038	5,941,622	4,266,391	4,951,953		8,665,918		126,660,180
364.55	35,475,883	802,902						36,278,785	795,536						37,074,321
365.10	84,100,667	9,044,551	6,236,217	3,719,398		4,099,410		91,562,627	9,580,144	5,617,768	5,256,810		5,654,544		95,849,185
365.15	22,206,932	833,581						23,040,513	822,083						23,862,596
365.20	44,403,942	4,269,500		533,273				48,140,170	4,330,057		484,376				51,985,851
365.25	4,368,392	321,986						4,690,378	321,986						5,012,363
366.00	8,424,038	381,941	8,806					8,814,784	379,476	4,040					9,198,300
366.50	783	173						956	174						1,131
367.00	59,801,527	3,897,891	1,316,374	1,376,720		1,271,769		62,367,303	4,105,751	1,267,724	1,073,359		921,296		65,746,123
367.50	5,938,971	201,577						6,140,548	200,215						6,340,763
368.00	175,896,709	8,800,354	1,805,982	2,268,015		846,724		183,388,307	9,174,138	1,646,489	2,444,809		1,081,439		190,682,686
369.00	61,219,185	1,999,834	460,571	530,591		928,534		62,220,465	2,108,766	543,137	500,759		876,328		63,495,281
370.30	57,042,622	14,275,752	1,968,479	190,702		156,203		72,939,948	14,447,658	1,997,789	186,978		193,507		89,004,910
371.00	5,949,292	178,773	36,912					6,164,977	173,779	29,199					6,367,955
372.00	270,751	2,373						273,124	2,254						275,379
373.10	4,898,971	1,178,129	234,402	247,793		57,272		6,006,438	1,172,931	160,621	287,062		69,708		6,983,220
373.30	938,690	1,402,732	94,022	157,098		22,942		2,255,404	1,502,258	91,639	181,993		26,053		3,641,255
389.20	139,016	3,694						142,710	3,664						146,374
390.10	38,050,520	3,600,738	231,997	1,869,086		560,726		39,453,443	4,817,761	256,121	442,713		181,512		43,903,100
391.10	2,128,772	183,595		56,007				2,256,361	184,947		2,498				2,438,810
391.20	2,616,146	1,156,746		567,227				3,205,666	1,244,463		265,898				4,184,231
391.30	21,150	0						21,150			10,190				10,960
391.50	3,602,570	202,999		1,665,025				2,140,544	1,145,701		1,639,919				1,646,326
392.10	3,060,147	988,797						4,048,944	990,010		117,397				4,921,558
392.20	784,284	143,662						927,947	116,344						1,044,291
392.30	347,912	108,117	(30,815)					425,213	96,757						521,970
392.40	315,190	7,490						322,681	7,403						330,084
392.60	162,652	16,772						179,423	9,722						189,145
393.00	252,898	11,477						264,375	9,579		92,397				181,557
394.00	9,534,233	1,199,695	20	1,650,105		73		9,083,770	1,356,922	35	309,992		17		10,130,718
395.00	370,687	11,580		67,907				314,360	12,559						326,919
396.00	220,687	3,690						224,377	3,531						227,908
397.00	19,059,981	3,231,511	1,880	4,866,621		5,563		17,421,188	3,475,685	2,992	1,700,200		1,960		19,197,706
398.00	275,543	0		51,559				223,983			212,713				11,270
TOTAL DEPRECIABLE PLANT	**1,077,468,651**	**78,029,990**	**16,965,502**	**27,848,230**	**2,574**	**16,880,835**	**0**	**1,127,737,652**	**81,949,169**	**17,038,639**	**22,872,479**	**589**	**18,010,649**	**0**	**1,185,842,921**
NONDEPRECIABLE AND ACCOUNTS NOT STUDIED															
350.20	16,011,953							16,011,953							16,011,953
374.00	14,215							14,215							14,215
390.10	30,592,596							30,592,596							30,592,596
390.20	1,669,418		13,604					1,683,022							1,683,022
399.10	366,746							366,746							366,746
TOTAL NONDEPRECIABLE AND ACCOUNTS NOT STUDIED	**48,654,928**	**0**	**13,604**	**0**	**0**	**0**	**0**	**48,668,532**	**0**	**0**	**0**	**0**	**0**	**0**	**48,668,532**
TRANSMISSION PLANT															
303.10	7,587,907							7,587,907							7,587,907.27
352.00	3,683,491							3,683,491							3,683,491.27
353.10	66,655,153							66,655,153							66,655,152.88
353.40	1,153,570							1,153,570							1,153,569.50
354.00	32,298,758							32,298,758							32,298,757.92
355.00	58,062,579							58,062,579							58,062,578.87
356.10	46,260,709							46,260,709							46,260,709.13
356.20	12,925,557							12,925,557							12,925,557.22
358.00	209,754							209,754							209,754.00
359.10	1,217							1,217							1,217.26
391.10	143,188							143,188							143,187.64
391.20	692,545							692,545							692,544.77
397.00	1,731,841							1,731,841							1,731,841.33
TOTAL TRANSMISSION PLANT	**231,406,269**	**0**	**0**	**0**	**0**	**0**	**0**	**231,406,269**	**0**	**0**	**0**	**0**	**0**	**0**	**231,406,269**
TOTAL ELECTRIC PLANT	**1,357,529,847**	**78,029,990**	**16,979,106**	**27,848,230**	**2,574**	**16,880,835**	**0**	**1,407,812,453**	**81,949,169**	**17,038,639**	**22,872,479**	**589**	**18,010,649**	**0**	**1,465,917,722**

FE PA Statement No. 10-R

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY

DOCKET NO. R-2024-3047068

Rebuttal Testimony
of
Dylan W. D'Ascendis

List of Topics Addressed

Return on Equity

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REBUTTAL TESTIMONY
OF
DYLAN W. D'ASCENDIS

I. INTRODUCTION, PURPOSE AND SUMMARY

Q. Please state your name and business address.

A. My name is Dylan W. D'Ascendis. My business address is 3000 Atrium Way, Suite 200, Mount Laurel, NJ 08054.

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

A. I am a Partner at ScottMadden, Inc.

Q. On whose behalf are you testifying?

A. I am submitting this rebuttal testimony (referred to throughout as my "Rebuttal Testimony") before the Pennsylvania Public Utility Commission ("PA PUC" or the "Commission") on behalf of FirstEnergy Pennsylvania Electric Company ("FE PA" or the "Company").

Q. Are you the same Dylan W. D'Ascendis who provided Direct Testimony in this proceeding?

A. Yes, I am.

Q. What is the purpose of this Rebuttal Testimony?

A. The purpose of my Rebuttal Testimony is to address certain aspects of the direct testimonies of Mr. D. C. Patel, witness for the PA PUC's Bureau of Investigation and Enforcement ("I&E"); Dr. Marlon F. Griffing, witness for the Pennsylvania Office of Consumer Advocate ("OCA"); and Ms. Lisa V. Perry, witness for Walmart Inc.

("Walmart") (collectively referred to as the "Opposing Witnesses") as they pertain to the Company's allowed rate of return on common equity ("ROE").

Q. Please summarize your conclusions.

A. As shown in my Direct Testimony, using market data as of December 29, 2023, I calculated a range of reasonable ROEs attributable to FE PA between 10.01% and 13.07%. Given that data, I maintain my initial recommendation of 11.30% for the Company.

In view of current markets and the results of my ROE models, recommended ROEs of 9.91% and 9.38% (I&E and OCA, respectively) for FE PA are insufficient at this time.[1]

Q. Have you prepared exhibits in support of your Rebuttal Testimony?

A. Yes. I have prepared FE PA Exhibits DWD-1R through DWD-17R, which were prepared by me or under my direction.

Q. How is the remainder of your Rebuttal Testimony organized?

A. The remainder of my Rebuttal Testimony is organized as follows:

- Section II – Summarizes my updated analytical models;
- Section III – Discusses the relevance of historical authorized ROEs;
- Section IV – Contains my response to Mr. Patel;
- Section V – Contains my response to Dr. Griffing;
- Section VI – Contains my response to Ms. Perry; and
- Section VII – Summarizes my conclusions and recommendations.

[1] Ms. Perry does not provide an independent, market-based analysis of ROE for FE PA.

Q. Please summarize the key issues and recommendations offered by the Opposing Witnesses that you address in your Rebuttal Testimony.

A. My Rebuttal Testimony responds to substantive recommendations offered by the Opposing Witnesses in their direct testimonies. For example, I vigorously disagree with Mr. Patel's sole reliance on his discounted cash flow ("DCF") model results for his recommendation, and I disagree with Mr. Patel's and Dr. Griffing's applications of the capital asset pricing model ("CAPM"). These factors serve to understate Mr. Patel's and Dr. Griffing's ROE recommendations. My Rebuttal Testimony discusses these factors and others in detail. I will also address the Opposing Witnesses' unfounded critiques of my Direct Testimony.

II. UPDATED ANALYSIS

Q. Have you updated your analyses to reflect current market conditions?

A. Yes, I have. Given the passage of time since my Direct Testimony analyses (data as of December 29, 2023), I decided to update my analyses using data as of May 31, 2024.

Q. Have you updated your Utility Proxy Group?

A. Yes, I have. At the time of preparation of my Direct Testimony, my Utility Proxy Group was screened based on fiscal year 2022 financial data. Since that time, fiscal year 2023 financial data became available, and I have subsequently included PNM Resources, Inc. in my Utility Proxy Group, as they now pass my screening criteria.[2]

Q. Have you applied any of your ROE models differently in your updated analyses?

A. No, I have not.

[2] FE PA St. No. 10 at p. 13.

Q. What are the results of your updated analyses?

A. Using data available as of May 31, 2024, my updated results are presented in FE PA Exhibit DWD-1R and summarized in Table 1, below:

Table 1: Summary of Common Equity Cost Rate

Discounted Cash Flow Model	10.29%
Risk Premium Model	11.09%
Capital Asset Pricing Model	11.91%
Cost of Equity Models Applied to Comparable Risk, Non-Price Regulated Companies	12.50%
Indicated Range of Common Equity Cost Rates before Adjustments	10.29% - 12.50%
Credit Risk Adjustment	-0.08%
Flotation Cost Adjustment	0.21%
Indicated Range of Common Equity Cost Rates after Adjustment	10.42% - 12.63%
Recommended Cost of Common Equity	11.30%

Since my original recommended ROE of 11.30% is within my updated recommended range of ROEs applicable to FE PA, I will continue to recommend an 11.30% ROE for the Company.

Q. You maintain your recommendation of 11.30% in this proceeding but support a 10.80% ROE in FE PA's affiliate's Ohio proceeding as noted by Mr. Patel.[3] Why does the requested ROE in Ohio differ from your recommendation in Pennsylvania?

A. As discussed in the testimony of Company Witness Fanelli in Ohio proceeding, I also sponsored a recommended ROE of 11.30% in that proceeding. Though my testimony

[3] I&E Statement No. 2 at p. 50.

supported an ROE of 11.30%, FE PA's Ohio affiliates ultimately decided to propose "an ROE that is in the lower end of the range."[4]

III. RELEVANCE OF HISTORICAL AUTHORIZED RETURNS

Q. Your recommended ROE of 11.30% is above the average ROE approved for electric utilities over the past several years. Are historical ROEs a good measure of prospective ROEs?

A. No, they are not.

Q. Please summarize the Opposing Witnesses' review of authorized ROEs.

A. Mr. Patel compares my recommended ROE to the first quarter 2024 average electric utility ROE, based on a report from S&P Global, concluding that my recommended ROE is above the average.[5]

Dr. Griffing observes historical authorized ROEs between 2021-2023 to justify his recommended ROE.[6] He also notes that my recommended ROE falls outside the range of recent authorized ROEs for electric utilities,[7] and suggests that my CAPM and Risk Premium Model ("RPM") results are unreasonable as they also fall outside of the range of authorized ROEs.[8]

Ms. Perry compares my recommended ROE with ROEs authorized in Pennsylvania and nationwide.[9]

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[4] *See* Direct Testimony of Santino L. Fanelli, before the Public Utilities Commission of Ohio, Case Nos. 24-0468-EL-AIR, 24-0469-EL-ATA, 24-0470-EL-AAM, and 24-0471-EL-UNC, at 12.
[5] I&E St. No. 2 at p. 49.
[6] OCA St. No. 2 at p. 40.
[7] *Id*. at p. 48.
[8] *Id.* at pp. 49, 50.
[9] Walmart St No. 1 at pp. 9-11.

Q. Please discuss the applicability of historically authorized ROEs for cost of capital purposes.

A. While authorized ROEs may be reasonable benchmarks of acceptable ROEs, they do not reflect the current cost of common equity. The reason why historical authorized returns do not reflect the investor-required return is because authorized ROEs are a lagging indicator of investor-required returns, i.e., authorized ROEs are based on market data presented in an evidentiary record, which spans a period before the decision, sometimes lasting over a year in some cases. Simply put, historical authorized returns do not completely reflect as to the investor-required return because the economic conditions in the past are not representative of economic conditions now.[10] Because of this, the Opposing Witnesses' simple comparisons of my recommended ROE to previously authorized ROEs are of little value.

A more useful way to use historical authorized ROEs for cost of capital purposes would be to determine whether a relationship between authorized ROEs (or equity risk premiums) and interest rates exists so one can determine an expectational ROE or equity risk premium given an interest rate. As discussed in my Direct Testimony, it is clear that an inverse relationship exists between equity risk premiums and interest rates (i.e., as interest rates move, equity risk premiums move in the opposite direction, but not to the extent of the interest rate move), which is confirmed in the work of Harris and Marston (2001) and Brigham, Dilip, Shome, and Vinson (1985).[11]

As shown on page 32 of FE PA Exhibit DWD-1R, using historical authorized ROEs and interest data in regression analyses produces statistically significant inverse

[10] Dr. Griffing also acknowledges this in his Direct Testimony. See OCA Statement No. 2 at p. 14.
[11] FE PA St No. 10 at pp. 29-30.

relationships between interest rates and equity risk premiums, which can be used to determine expectational investor-required returns. Given an expectational A2-rated Public Utility bond yield of 5.65%, an indicated equity risk premium of 4.83% is calculated using electric historical ROE data. Adding the expectational A2-rated public utility bond yield to that equity risk premium results in an indicated ROEs of 10.48%.

Q. Please summarize this section.

A. The Opposing Witnesses' simple comparisons of my recommended ROE and historically authorized ROEs are of little value because historical ROEs do not reflect current and expected capital market conditions. The only useful data that can be discerned by historically allowed ROEs would be the relationship between those ROEs and prevailing interest rates. For all of these reasons, the Commission should not rely on historically authorized ROEs in setting the ROE for FE PA in this proceeding and instead focus on the market analyses put forth by each expert in their respective testimonies.

IV. RESPONSE TO I&E WITNESS PATEL

Q. Please summarize Mr. Patel's recommendations.

A. Mr. Patel accepts the proposed debt cost rate of 4.56% for FE PA, as well as the proposed capital structure consisting of 46.19% debt and 53.81% equity. [12] Regarding the cost of common equity, Mr. Patel recommends a common equity cost rate of 9.91%, based on his DCF model.[13]

[12] I&E St. No. 2 at pp. 13-14.
[13] *Id*. at p. 27.

Q. What concerns do you have with Mr. Patel's conclusions and results?

A. I have concerns with: (1) his use of revenues to determine the comparability of a potential proxy company; (2) his exclusive reliance on the results of his DCF model for his recommendation; (3) his use and application of the CAPM; and (4) his failure to reflect flotation costs incurred by the Company in his recommended ROE.

A. PROXY GROUP

Q. Do you disagree with Mr. Patel's proxy group?

A. Yes, I disagree with Mr. Patel's use of revenues as a valid measure of comparability and recommend that the Commission instead use measures of earnings instead of revenues to determine comparability.

Q. What are your concerns with Mr. Patel's use of revenue, rather than net operating income ("NOI"), as a screening criterion?

A. Measures of income are far more likely to be considered by the financial community in making credit assessments and investment decisions than are measures of revenue. From the perspective of credit markets, measures of financial strength and liquidity are focused on cash from operations, which is directly derivative of earnings, as opposed to revenue. As part of its rating methodology, for example, Moody's Investor Service assigns a 40.00% weight to measures of financial strength and liquidity, of which 22.50% specifically relates to the ability to cover debt obligations with cash from operations.[14]

Just as rating agencies focus on measures of cash from operations, equity analysts rely on measures of income in assessing equity valuation levels; common measures of

[14] *See*, Moody's Investors Service, Rating Methodology, Regulated Electric and Gas Utilities, June 23, 2017, at 4.

relative value include the price-to-earnings ratio, and the ratio of Enterprise Value to earnings before interest, taxes, depreciation, and amortization. Revenue, however, may be several steps removed from the earnings and cash flows that form the basis of equity valuations. Focusing on revenue may mislead the analyst into assuming a given operating unit is the primary driver of expected growth when the majority of earnings and cash flows are derived from other business segments. Here, we are considering whether the underlying utility is the principal source of long-term growth, and as such, focusing on revenue may obscure important elements of the analysis.

Q. Have you reviewed the operating data for the companies in Mr. Patel's proxy group?

A. Yes, I have. As shown on Table 2, below, the percentages of NOI and assets attributable to regulated electric utility service is not substantial for the companies not included in my Utility Proxy Group.

Table 2: Percent of 2023 NOI and Assets Attributable to Regulated Electric Utility Operations of Mr. Patel's Proxy Group[15]

	Net Oper. Income	Total Assets
Ameren Corporation	**85.78%**	**80.97%**
American Electric Power Company Inc.	**90.89%**	**92.29%**
AVANGRID Inc.	54.38%	41.29%
CMS Energy	54.67%	57.76%
Consolidated Edison Inc.	52.27%	67.17%
Dominion Energy Inc.	79.56%	68.97%
Duke Energy Corporation	**83.31%**	**87.88%**
Entergy Corporation	**93.40%**	**93.75%**
Eversource Energy	65.34%	53.75%
Exelon Corporation	73.93%	87.41%
FirstEnergy Corp	91.29%	98.60%
IDACORP Inc.	**98.01%**	**97.33%**
Portland General Electric Company	**100.00%**	**100.00%**
PPL Corporation	89.72%	79.79%
Public Service Enterprise Group Inc.	43.78%	59.97%
Xcel Energy	**84.90%**	**12.43%**

Q. What would Mr. Patel's model results be if he excluded these less comparable companies in his analysis?

A. Eliminating the less comparable companies shown above would increase the DCF model results from 9.91% to 10.39% and increase his CAPM result from 11.29% to 11.30% as put forth in FE PA Exhibit DWD-2R and FE PA Exhibit DWD-3R.

B. EXCLUSIVE RELIANCE ON DCF MODEL RESULTS

Q. Do you have a general comment on Mr. Patel's indicated ROE before adjustment?

A. Yes, I do. Mr. Patel's indicated ROE of 9.91% for FE PA is inadequate because he places exclusive weight on his DCF model results.

[15] SEC form 10-K. Note that bolded companies are included in my Utility Proxy Group. EXC failed my proxy group screening criteria due to not having betas from *Value Line* and Bloomberg, FE failed due to speculation on its stock price following a bribery scandal in Ohio, and PPL failed due to not having a positive dividend per share growth rate from *Value Line*.

Q. What would Mr. Patel's indicated ROE be if he averaged his DCF model and CAPM results?

A. Averaging Mr. Patel's DCF result of 9.91% with his CAPM result of 11.29% results in an indicated ROE of 10.60%, which is below my recommended ROE, but within my recommended range of ROEs.

Q. Does Mr. Patel state reasons why he exclusively relies on his DCF model results?

A. Yes, he does. Despite conceding that four ROE models are commonly considered to estimate the ROE (the DCF, the CAPM, the RPM, and the Comparable Earnings Model ("CEM")),[16] he does not rely on the other models for various reasons.

Regarding the CAPM, Mr. Patel opines that the CAPM is far less responsive to changes in the industry. Mr. Patel also argues that: (1) the indicated ROE is only company-specific because of the use of the Beta coefficient ("beta"); (2) the model is historical in nature because beta is calculated using historical returns; and (3) empirical analysis by Fama and French show that the relationship between predicted return and actual return is poor.[17]

Mr. Patel excludes the RPM from his analysis because he claims that it is a simplified version of the CAPM**,** and subject to similar faults**,** in addition to not reflecting company-specific risks through the use of beta.[18]

[16] I&E St. No. 2 at pp. 15-17.
[17] *Id.* at pp. 19-21.
[18] *Id.* at p. 21.

Finally, Mr. Patel also omits a CEM analysis because the choice of comparable companies is highly subjective, and he does not believe that historical accounting returns are representative of future accounting returns.[19]

Q. Do you agree with Mr. Patel's reasons for omitting the CAPM, RPM, and CEM from his analysis?

A. No, I do not.

Q. Please respond to Mr. Patel's comments regarding the CAPM's responsiveness to changes in the industry.

A. Regarding Mr. Patel's claim that the CAPM is far less responsive to changes in the industry, I disagree and so does the Commission. In a recent Order concerning Aqua Pennsylvania, Inc. ("Aqua"), the Commission stated the following about the CAPM's ability to reflect changing market conditions better than the DCF:

> We are persuaded by the arguments of Aqua that the ALJ erred by concluding I&E used its DCF and CAPM results to determine Aqua's ROE. In this regard, we note that although I&E did use its CAPM as a comparison to its DCF result, it made no CAPM based adjustment to its final ROE recommendation. I&E M.B. at 47. As Aqua points out, infra, the U.S. economy is currently in a period of high inflation. To help control rising inflation, the Federal Open Market Committee has signaled that it is ending its policies designed to maintain low interest rates. Aqua Exc. at 9. *Because the DCF model does not directly account for interest rates, consequently, it is slow to respond to interest rate changes. However, I&E's CAPM model uses forecasted yields on ten-year Treasury bonds, and accordingly, its methodology captures forward looking changes in interest rates. (emphasis added)*[20]

[19] *Id.* at pp. 21-22.
[20] *Pa. PUC v. Aqua Pennsylvania, Inc.,* Docket Nos. R-2021-3027385 & R-2021-3027386, pp. 154-155 (Order entered May 16, 2022).

Clearly the Commission recognizes the importance of the CAPM and its ability to account for market changes such as those occurring currently.

Q. Do you agree with Mr. Patel's claim that a fault of the CAPM is that its inputs are easily manipulated?

A. No, I do not. All ROE models are only as good as their inputs, and all ROE models can be easily manipulated by changing those inputs. For example, the DCF model has a number of inputs and variations of inputs that can drastically alter results as shown on Table 3:

Table 3: Various Inputs to DCF Models

Input	Variations of Inputs
Cash Flow Stream	Constant-Growth, Blended Growth, Multi-Stage Growth
Dividend Yield	Spot Dividend Yield, average dividend yield
Adjusted Dividend Yield	No adjustment, ½ g adjustment, full g adjustment, projected dividend
Growth Rates	Historical v. Projected v. Sustainable
Growth Measure	EPS, DPS, Book Value Per Share
Sources of Growth Rates	Value Line, Zacks, Yahoo, MorningStar, etc.

Q. Do you agree that betas used in the CAPM analysis are historical in nature?

A. I do not agree that the adjusted betas used in Mr. Patel's and my CAPM analyses are historical in nature. While I agree that unadjusted or "raw" betas are historical in nature, the Blume adjustment recognizes that over time betas will regress to the market mean, or 1.0. This makes the betas used in Mr. Patel's and my CAPM analyses prospective in nature.

Q. Please expand on the expectational nature of adjusted betas.

A. Betas are measured using an Ordinary Least Squares ("OLS") regression, in which the dependent variable is the return of the subject security, and the independent variable is the return on the market as measured by a given index (*Value Line*, for example, uses the New

York Stock Exchange Index). Beta is represented by the slope term of the regression estimates. Intuitively, beta measures the change in the subject company's returns relative to the change in the market return.

The resulting beta is considered "raw" or unadjusted. Unadjusted betas are historical in nature, as they use historical market data. Blume studied the stability of beta over time and found that "[n]o economic variable including the beta coefficient is constant over time."[21] Consistent with that finding, Blume observed a tendency of raw betas to change gradually over time. Blume further stated:

> …there is obviously some tendency for the estimated values of the risk parameter [beta] to change gradually over time. This tendency is most pronounced in the lowest risk portfolios, for which the estimated risk in the second period is invariably higher than that estimated in the first period. There is some tendency for the high risk portfolios to have lower estimated risk coefficients in the second period than in those estimated in the first. Therefore, the estimated values of the risk coefficients in one period are biased assessments of the future values, and furthermore the values of the risk coefficients as measured by the estimates of β_1 tend to regress towards the means with this tendency stronger for the lower risk portfolios than the higher risk portfolios. (emphasis added)[22]

Blume proposed a correction for this tendency, also known as "regression bias," which is inherent in the calculation of all betas. He stated:

> In so far as the rate of regression towards the mean is stationary over time, one can in principle correct for this tendency in forming one's assessments.
>
> * * *
>
> For individual securities as well as portfolios of two or more securities, the assessments adjusted for the historical rate of regression are more accurate than the unadjusted or naïve assessments. Thus, an improvement in the accuracy of one's assessments of risk can be obtained by adjusting for the historical rate of regression even though the rate of regression over time is not strictly stationary.[23]

[21] Marshal E. Blume, "On the Assessment of Risk," *The Journal of Finance,* Vol. XXVI, No. 1, March 1971.
[22] *Id*.
[23] *Id*.

Based on Blume's results, the typical adjustment is calculated based upon an approximate of the following formula:

$$\beta_{adjusted} = 0.35 + .67x\beta_{raw\ (unadjusted)}$$

This adjustment transforms the historical unadjusted beta into an expectational value, consistent with the expectational nature of the cost of capital.

As noted by Morin[24]:

> Several authors have investigated the regression tendency of beta and generally reached similar conclusions [as Blume]. High-beta portfolios have tended to decline over time toward unity, while low-beta portfolios have tended to increase over time toward unity…He demonstrated that the Value Line adjustment procedure anticipated differences between past and future betas.[25]

Morin further notes:

> A comprehensive study of beta measurement methodology by Kryzanowski and Jalilvand (1983) concludes that raw unadjusted beta (OLS beta) is one of the poorest beta predictors, and is outperformed by the Blume-style Bayesian beta approach. Gombola and Kahl (1990) examine the time-series properties of utility betas and find strong support for the application of adjustment procedures such as the Value Line and Bloomberg procedures.
>
> ***
>
> Because of this observed regressive tendency, a company's raw unadjusted beta is not the appropriate measure of market risk to use. Current stock prices reflect expected risk, that is, expected beta, rather than historical risk or historical beta. Historical betas, whether raw or adjusted, are only surrogates for expected beta. The best of the two surrogates is adjusted beta.[26]

[24] Roger A. Morin has taught as the Distinguished Professor of Finance for Regulated Industry at the Center for the Study of Regulated Industry at Georgia State University, the Wharton School of Finance at the University of Pennsylvania, the Amos Tuck School of Business at Dartmouth College, Drexel University, and McGill University, among others. He has authored or co-authored articles published in academic journals on the subject of finance, including The Journal of Finance, The Journal of Business Administration, and International Management Review.
[25] Roger A. Morin, Modern Regulatory Finance, Public Utilities Reports, Inc., 2022, at p. 81. ("Morin").
[26] Morin at pp. 81-82.

Morin also provides economic and statistical justification for using adjusted betas to estimate the cost of equity for utilities. Relative to economic justification, he states:

> Adjusted betas compensate for the tendency of regulated utilities to be extra interest-sensitive relative to industrials.(footnote omitted) In the same way that bondholders get compensated for inflation through an inflation premium in the interest rate, utility shareholders receive compensation for inflation through an inflation premium in the allowed rate of return. Thus, utility company returns are sensitive to fluctuations in interest rates. Conventional betas do not capture this extra sensitivity to interest rates. This is because the market index typically used in estimating betas is a stock-only index, such as the S&P 500. A focus on stocks alone distorts the betas of regulated companies. The true risk of regulated utilities relative to other companies is understated because when interest rates change, the stocks of regulated companies react in the same way as bonds do. A nominal interest rate on the face value of a bond offers the same pattern of future cash flows as a nominal return applied on a book value rate base. Empirical studies of utility returns confirm that betas are higher when calculated in a way that captures interest rate sensitivity. *The use of adjusted betas compensates for the interest sensitivity of regulated companies.* (*italics added for emphasis)*[27]

Relative to statistical justification, Morin states:

> There is a statistical justification for the use of adjusted betas as well. High-estimated betas will tend to have positive error (overestimated) and low-estimated betas will tend to have negative error (underestimated). Therefore, it is necessary to squash the estimated betas in toward 1.00. One way to accomplish this is by measuring the extent to which estimated betas tend to regress toward the mean over time. As a result of this beta drift, several commercial beta producers adjust their forecasted betas toward 1.00 in an effort to improve their forecasts. This adjustment, which is commonly performed by investment services such as Value Line, and Bloomberg, uses the formula:
>
> $$\beta_{adjusted} = 1.0 + a(\beta_{raw} - 1.0) \quad (4-3)$$
>
> where "a" is an estimate of the extent to which estimated betas regress toward the mean based on past data. Value Line and Bloomberg betas are adjusted for their long-term tendency to regress toward 1.0 by giving approximately 66% weight to the measured beta and approximately 34%

[27] Morin at p. 82.

weight to the prior value of 1.0 for each stock, that is, a = 0.66 in the above equation:

$$\beta_{adjusted} = 1.0 + 0.66\ (\beta_{raw} - 1.0)$$

$$= 0.33 + 0.66\ \beta_{raw} \quad (4\text{-}4)\ [28]$$

Given the evidence presented above, adjusted betas are expectational in nature, and not historical.

Q. Do you agree with Fama and French's research on the CAPM as it pertains to the empirical finding that the Security Market Line is not as steep as it is predicted by beta?

A. I agree with the empirical findings of Fama and French regarding the difference between projected returns as estimated by the CAPM and actual returns. As will be discussed below, that is the reason why the Empirical CAPM ("ECAPM") should be used in conjunction with the traditional CAPM in ROE analyses. In view of the above, Mr. Patel's concerns regarding the CAPM should be dismissed by the Commission.

Q. Is your RPM analysis a simplified version of the CAPM and not company-specific?

A. No, it is not. My beta-derived equity risk premium RPM analysis applies beta to the indicated equity risk premium to create a proxy group-specific equity risk premium.[29]

In view of the above, my RPM analysis should be considered by the Commission in approving an ROE for the Company.

[28] Morin at pp. 82-83.
[29] FE PA Statement No. 10 at pp. 27-28, and FE PA Exhibit DWD-7.

Q. Is your CEM analysis consistent with Mr. Patel's description?

A. No, it is not. The selection criteria for my Non-Price Regulated Proxy Group is not subjective in nature, as it is based on ranges of two measures of risk: (1) the unadjusted beta of the Utility Proxy Group, which measures systematic, or market risk; and (2) the standard error of the regression, which gave rise to those betas, measuring non-systematic or diversifiable risk. Systematic plus non-systematic risk is one definition of total risk.[30] This is agreed upon by Mr. Patel, who states in his testimony: "two types of risk are associated with a stock: (1) firm-specific risk (unsystematic risk); and (2) market risk (systematic risk), which is measured by a firm's beta."[31]

Each company I selected for my Non-Price Regulated Proxy Group was required to have an unadjusted beta (a measure of systematic risk) and a standard error of the regression (a measure of unsystematic risk) within the ranges generated by my proxy group, as explained in pages 40 and 41 of my Direct Testimony and on FE PA Exhibit DWD-6.

Business and financial risks may vary between companies and proxy groups, but if the collective average betas and standard errors of the regression of the group are similar, then the total, or aggregate, non-diversifiable market risks and diversifiable risks are similar, as noted in "Comparable Earnings: New Life for an Old Precept" provided in FE PA Exhibit DWD-4R. Thus, because the non-price regulated companies are selected based on analyses of market data, they are comparable in total risk (even though individual risks may vary) to my Utility Proxy Group. This is demonstrated clearly on page 273 of Jack C. Francis' Investments: Analysis and Management (page 3 of FE PA Exhibit DWD-5R),

[30] Business risk plus financial risk is a second definition of total risk.
[31] I&E St. No. 2 at p. 16.

which shows that total risk can be "partitioned into its systematic and unsystematic components." Essentially, companies that have similar betas and standard errors of regression have similar total investment risk.

Lastly, I apply the DCF, CAPM, and RPM to my Non-Price Regulated Proxy Group, which is an apples-to-apples comparison of the investor-required return for non-regulated companies similar in total risk, which makes Mr. Patel's second concern regarding the CEM moot.

Q. Have you used other measures of total risk to compare your Utility Proxy Group and your Non-Price Regulated Proxy Group?

A. Yes. I have compared the average and median *Value Line* Safety Ranking.[32] As shown in Table 4, below, the Safety Rankings of the Utility Proxy Group and the Non-Price Regulated Proxy Group are comparable, indicating comparable total risk.

Table 4: *Value Line* Safety Rankings for the Utility Proxy Group and Non-Price Regulated Proxy Group

	Average	Median
Utility Proxy Group	2.20	2.00
Non-Price Regulated Proxy Group	1.76	2.00

[32] *Value Line* also ranks stocks for Safety by analyzing the total risk of a stock compared to the approximately 1,700 stocks in the *Value Line* universe. Each of the stocks tracked in the *Value Line Investment Survey* is ranked in relationship to each other, from 1 (the highest rank) to 5 (the lowest rank). Safety is a quality rank, not a performance rank, and stocks ranked 1 and 2 are most suitable for conservative investors; those ranked 4 and 5 will be more volatile. Volatility means prices can move dramatically and often unpredictably, either down or up. The major influences on a stock's Safety rank are the company's financial strength, as measured by balance sheet and financial ratios, and the stability of its price over the past five years.

Q. Mr. Patel curiously does not reveal any of the concerns regarding the DCF model in his direct testimony. Why is primary reliance on the DCF model generally problematic?

A. Traditional rate base / rate of return regulation, where a market-based common equity cost rate is applied to a book value rate base, presumes that the market-to-book ("M/B") ratios are at unity or 1.00. However, that is rarely the case. Morin states:

> The third and perhaps most important reason for caution and skepticism is that application of the DCF model produces estimates of common equity cost that are consistent with investors' expected return only when stock price and book value are reasonably similar, that is, when the M/B is close to unity. As shown below, application of the standard DCF model to utility stocks understates the investor's expected return when the M/B ratio of a given stock exceeds unity. This was particularly relevant in the capital market environment of the early 2020s when utility stocks are trading at M/B ratios well above unity and have been for nearly two decades. The converse is also true, that is, the DCF model overstates the investor's return when the stock's M/B ratio is less than unity. The reason for the distortion is that the DCF market return is applied to a book value rate base by the regulator, that is, a utility's earnings are limited to earnings on a book value rate base[33].

As Morin explains, DCF models assume an M/B ratio of 1.0 and therefore under- or over-states investors' required return when market value exceeds or is less than book value, respectively. It does so because equity investors evaluate and receive their returns on the market value of a utility's common equity, whereas regulators authorize returns on the book value of common equity. This means that the market-based DCF will produce the total annual dollar return expected by investors, only when market and book values of common equity are equal, a very rare and unlikely situation.

[33] Roger A. Morin, Modern Regulatory Finance, (Public Utilities Report, Inc. 2021), at pp. 481-482 ("Morin 2").

Q. Why do market and book values diverge?

A. Market values can diverge from book values for a myriad of reasons including, but not limited to, earnings per share ("EPS") and dividends per share ("DPS") expectations, merger / acquisition expectations, interest rates, etc. As noted by Phillips:

> Many question the assumption that market price should equal book value, believing that 'the earnings of utilities should be sufficiently high to achieve market-to-book ratios which are consistent with those prevailing for stocks of unregulated companies.[34]

In addition, Bonbright states:

> In the first place, commissions cannot forecast, except within wide limits, the effect their rate orders will have on the market prices of the stocks of the companies they regulate. In the second place, *whatever the initial market prices may be, they are sure to change not only with the changing prospects for earnings, but with the changing outlook of an inherently volatile stock market*. In short, market prices are beyond the control, though not beyond the influence of rate regulation. Moreover, even if a commission did possess the power of control, any attempt to exercise it ... would result in harmful, uneconomic shifts in public utility rate levels. (italics added)[35]

Q. Can the under- or over-statement of investors' required return by the DCF model be demonstrated mathematically?

A. Yes. FE PA Exhibit DWD-6R, page 1 demonstrates how Mr. Patel's market-based DCF cost rate, when applied to a book value substantially below market value, will understate investors' required return on market value. As shown, there is no realistic opportunity to earn the expected market-based rate of return on book value. Using Mr. Patel's DCF cost rate, for example, in Column [A], investors expect a 9.91% return on an average market price of $64.95 for Mr. Patel's proxy group. Column [B] shows that when Mr. Patel's

[34] Charles F. Phillips, The Regulation of Public Utilities, Public Utilities Reports, Inc., 1993, at p. 395.
[35] James C. Bonbright, Albert L. Danielsen and David R. Kamerschen, Principles of Public Utility Rates (Public Utilities Reports, Inc., 1988), at 334.

9.91% return rate is applied to a book value of $40.29,[36] the total annual return opportunity is $3.99. After subtracting dividends of $2.77, the investor only has the opportunity for $1.23 in market appreciation, or 1.89%. The magnitude of the understatement of investors' required return on market value using Mr. Patel's 9.91% cost rate is 3.76%, which is calculated by subtracting the market appreciation based on book value of 1.89% from Mr. Patel's expected growth rate of 5.65%.

Q. Is there another way to quantify the inaccuracy of the DCF model when M/B ratios are not at unity?

A. Yes. One can quantify the inaccuracy of the DCF model when M/B ratios are not at unity by estimating the implied DCF model results (based on a market-value capital structure) to reflect a book-value capital structure. This can be measured by first calculating the market value of each proxy company's capital structure, which consists of the market value of the company's common equity (shares outstanding multiplied by price), and the fair value of the company's long-term debt and preferred stock. All of these measures, except for price, are available in each company's SEC Form 10-K.

Second, one must de-leverage the implied cost of common equity based on the DCF. This is derived using the Modigliani / Miller equation[37] as illustrated in FE PA Exhibit DWD-7R and shown below:

$$ku = ke - (((ku - i)(1 - t)) D/E) - (ku - d) P/E$$

where:

ku = Unlevered (i.e., 100% equity) cost of common equity;

[36] Representing a market-to-book ratio of 161.21%.

[37] The Modigliani / Miller theorem is an influential element of economic theory and forms the basis for modern theory on capital structure. *See,* F. Modigliani and M. Miller, "The Cost of Capital, Corporation Finance and the Theory of Investment," *The American Economic Review*, Vol. 48, No. 3, (June 1958), at 261-297.

ke = Market determined cost of common equity;
i = Cost of debt;
t = Income tax rate;
D = Debt ratio;
E = Equity ratio;
d = Cost of preferred stock; and
P = Preferred equity ratio.

For example, using data specific to Mr. Patel's proxy group, the equation becomes:

ku =9.91% - (((ku – 4.38%)(1-21%)) 45.22%/54.51%) - (ku – 4.84%) 0.27%/54.51%

Solving for ku results in an unlevered cost of common equity of 7.71%. Next, one must re-lever those costs of common equity by relating them to the proxy group's average book capital structure as shown below:

$$ke = ku + (((ku - i)(1 - t))\ D/E) + (ku - d)\ P/E$$

Once again, using data specific to Mr. Patel's proxy group, the equation becomes:

ke=7.71% + (((7.71%-4.38%)(1-21%))56.73%/42.92%)+(7.71%-4.84%) 0.35%/42.92%

Solving for ke results in an 11.21% indicated cost of common equity relative to the book capital structure of the proxy group, which is an increase of 1.30% over Mr. Patel's indicated DCF result of 9.91%.

The leverage-adjusted DCF results are still not applicable to the Company, as they do not reflect its relative risk as measured by its difference in credit ratings, nor does it reflect flotation costs.

Q. Has this Commission recognized this tendency of the DCF model to mis-specify investors' required return when M/B ratios are not at unity?

A. Yes. This Commission recognized this tendency in its order of August 26, 2005 in The City of Lancaster – Sewer Fund, Docket Nos. R-00049862, et al., when it adopted the Administrative Law Judge's market-to-book adjustment of 65 basis points (0.65%)

because such an adjustment was "consistent with our recent orders in PAWC, Aqua, and PPL" and "as in PPL, we find that adjustment is necessary because the DCF method produces the investor required return based on the current market price, not the return on the book value capitalization. With the M/B adjustment, the equity return allowance is 10.75 percent." (emphasis added)

In 2007, the PA PUC again affirmed the tendency of the DCF model to mis-specify investors' required return in its Order of February 8, 2007 in *PPL Gas Utilities Corporation,* Docket No. R-00061398, et al., when it stated:

> The ALJ stated that the OTS and the OCA are correct that the Commission favors the DCF method to determine the cost of equity. However, the ALJ concluded, based on recent precedent, that the Commission consistently has adopted a leverage adjustment to compensate for the difference between market prices and book value (used in ratemaking). (*See, Aqua Pennsylvania*, 204, 234 (2004); *Pa. PUC v. PPL Electric Utilities Corp*., Docket No. R-00049255, at 70-71 (2004); *Pa. PUC v. Pennsylvania American Water Co.*, 2002 Pa. PUC LEXIS 1; *Pa. PUC v. Phila. Suburban Water Co*., 219 PUR4TH 272 (2002); *Pa. PUC v. Pennsylvania American Water Co*., 231 PUR4TH 277 (2004)). According to the ALJ, these cases are persuasive that a leverage adjustment should be employed with the DCF analysis. (R.D. at 62-63).

Q. Are you advocating a specific adjustment to the DCF results to correct for its mis-specification of the investor-required return?

A. No. The purpose of this discussion is to demonstrate that, like all cost of common equity models, the DCF has its limitations and that the use of multiple cost of common equity models in conjunction with informed expert judgment provides a more accurate and reliable picture of the investor-required ROE than does a narrow evaluation of the results of one model.

Q. What is your recommended approach to determining the ROE?

A. As discussed in my Direct Testimony,[38] the use of multiple models adds reliability to the estimation of the common equity cost rate, with the prudence of using multiple cost of common equity models supported in both the financial literature and regulatory precedent.

Q. Are there examples from the financial literature which support the use of multiple cost of common equity models in determining the investor-required return?

A. Yes. In one example, Morin states:

> Each methodology requires the exercise of considerable judgment on the reasonableness of the assumptions underlying the methodology and on the reasonableness of the proxies used to validate a theory. The inability of the DCF model to account for changes in relative market valuation, discussed below, is a vivid example of the potential shortcomings of the DCF model when applied to a given company. Similarly, the inability of the CAPM to account for variables that affect security returns other than beta tarnishes its use.
>
> **No one individual method provides the necessary level of precision for determining a fair return, but each method provides useful evidence to facilitate the exercise of an informed judgment**. Reliance on any single method or preset formula is inappropriate when dealing with investor expectations because of possible measurement difficulties and vagaries in individual companies' market data. (emphasis added)
>
> * * *
>
> There is ample academic support in the financial literature for the need to rely upon several financial models in arriving at a recommended common equity cost rate. Professor Eugene Brigham, a widely respected scholar and finance academician, asserts(footnote omitted):
>
> > *Three methods typically are used: (1) the Capital Asset Pricing Model (CAPM), (2) the discounted cash flow (DCF) method, and (3) the bond-yield-plus-risk-premium approach.* ***These methods are not mutually exclusive – no method dominates the others****, and all are subject to error when used in practice. Therefore, when faced with the task of estimating a company's cost of equity, we generally use all three methods*

[38] FE PA St. No. 10 at p. 17.

> *and then choose among them on the basis of our confidence in the data used for each in the specific case at hand. (italics in original) (emphasis added)*

Another prominent finance scholar, Professor Stewart Myers, in an early pioneering article on regulatory finance, stated[footnote omitted]:

> *Use more than one model when you can. Because estimating the opportunity cost of capital is difficult,* ***only a fool throws away useful information****. That means you should not use any one model or measure mechanically and exclusively. Beta is helpful as one tool in a kit, to be used in parallel with DCF models or other techniques for interpreting capital market data. (italics in original) (emphasis added)*

* * *

Reliance on multiple tests recognizes that no single methodology produces a precise definitive estimate of the cost of equity. As stated in Bonbright, Danielsen, and Kamerschen (1988), *'no single or group test or technique is conclusive.'* (italics in original)

* * *

While it is certainly appropriate to use the DCF methodology to estimate the cost of equity, there is no proof that the DCF produces a more accurate estimate of the cost of equity than other methodologies. Sole reliance on the DCF model ignores the capital market evidence and financial theory formalized in the CAPM and other risk premium methods. **The DCF model is one of many tools to be employed in conjunction with other methods to estimate the cost of equity.** It is not a superior methodology that supplants other financial theory and market evidence. The broad usage of the DCF methodology in regulatory proceedings in contrast to its virtual disappearance in academic textbooks does not make it superior to other methods. The same is true of the Risk Premium and CAPM methodologies. (emphasis added)[39]

Finally, Brigham and Gapenski note:

> In practical work, *it is often best to use all three methods* – CAPM, bond yield plus risk premium, and DCF – and then apply judgment when the methods produce different results. People experienced in estimating equity capital costs recognize that both careful analysis and some very fine judgments are required. It would be nice to pretend that these judgments are unnecessary and to specify an easy, precise way of determining the exact

[39] Morin 2, at 476-479.

> cost of equity capital. Unfortunately, this is not possible. Finance is in large part a matter of judgment, and we simply must face this fact. (italics in original)[40]

In the academic literature cited above, three methods are consistently mentioned: the DCF, CAPM, and the RPM, all of which I used in my analyses.

Q. Are there specific examples where the PA PUC has considered multiple cost of common equity models?

A. Yes. In Docket No. R-2013-2360798, concerning Columbia Water Company ("Columbia"), where I was Columbia's ROE witness, the Commission stated:

> Based on our review of the testimony, data, and cost models presented, we believe that the evidence in this case supports an ROE finding in the reasonable range of 9.25% to 10.25% using the DCF method as the foundation. The equity-heavy capital structure of Columba indicates that a slightly lower ROE is appropriate. However, the small size of the Company, its management effectiveness, and the results of other ROE models other than the DCF are all reasons to set a higher ROE. Therefore, within our indicated range of reasonableness, we conclude that an ROE of 9.75% is appropriate for our ratemaking determinations herein.

Also, in Docket No. R-2014-2402324 concerning Emporium Water Company ("Emporium"), where I was Emporium's ROE witness, the Commission stated the following:

> The ALJ recommended that the Commission adopt the Company's proposed return on common equity of 11.05%.[Footnote Omitted] R.D. at 11. The ALJ explained that the Company's position allows it to pay its debt service, which includes principal payments and interest, and provides a modest return on equity ($34,000). The ALJ states that I&E's and the OCA's positions fail to meet the standards set by the *Hope* and *Bluefield* by not even allowing the Company to pay their debt service, which may lead to possible default on the loans and the bankruptcy of the Company. R.D. at 35.

[40] Eugene F. Brigham and Louis C. Gapenski, Financial Management – Theory and Practice, 4th Ed. (The Dryden Press, 1985) at p. 256.

* * *

> As discussed, *supra*, the OCA recommends a return of 9.10% as the midpoint of its DCF and CE analyses; I&E recommends a return of 8.89% based on its DCF analyses; and the Company proposes a return of 10.3%, which utilizes its DCF, RP, and CAPM analyses to which the Company adds a size risk adjustment of 75 basis points. Based on our review of the testimony, data, and cost models presented, and considering our adoption of a 60% / 40% hypothetical capital structure, we believe that the range of returns provided in evidence supports an ROE finding of 10.0% for our ratemaking determinations herein.

In Docket Nos. R-2021-3027385 and R-2021-3027386 concerning Aqua, the Commission stated:

> Therefore, our methodology for determining Aqua's ROE shall utilize both I&E's DCF and CAPM methodologies. As noted above, the Commission recognizes the importance of informed judgment and information provided by other ROE models. In the *2012 PPL Order*, the Commission considered PPL's CAPM and RP methods, tempered by informed judgment, instead of DCF-only results. We conclude that methodologies other than the DCF can be used as a check upon the reasonableness of the DCF derived ROE calculation. Historically, we have relied primarily upon the DCF methodology in arriving at ROE determinations and have utilized the results of the CAPM as a check upon the reasonableness of the DCF derived equity return. As such, where evidence based on other methods suggests that the DCF-only results may understate the utility's ROE, we will consider those other methods, to some degree, in determining the appropriate range of reasonableness for our equity return determination. In light of the above, we shall determine an appropriate ROE for Aqua using informed judgement based on I&E's DCF and CAPM methodologies.[41]

Lastly, in the more recent Docket Nos. R-2023-3040258 concerning Columbia, the Commission stated:

> In *Aqua 2022,* the Commission determined the ROE by using informed judgement based on I&E's DCF and CAPM methodologies. We conclude that methodologies other than the DCF can be used as a check upon the reasonableness of the DCF derived ROE calculation. We historically have primarily relied upon the DCF methodology in arriving at ROE determinations and utilized the results of the CAPM, as a check upon the reasonableness of the DCF derived equity return. As such, where evidence

[41] *Pa. PUC v. Aqua Pennsylvania, Inc.,* Docket Nos. R-2021-3027385 & R-2021-3027386, pp. 154-155 (Order entered May 16, 2022).

> based on other methods suggests that the DCF-only results may understate the utility's ROE, we will consider those other methods, to some degree, in determining the appropriate range of reasonableness for our ROE determination. Considering the above, we shall determine an appropriate ROE for Columbia using informed judgement based on I&E's DCF and CAPM methodologies. Accordingly, we shall grant I&E's Exception No. 3, in part, and deny it, in part, and we shall deny the OCA's Exception No. 5 consistent with the forgoing discussion.[42]

In the Commission Orders cited above, there is clear language that the Commission considers multiple models in its determination of ROE. It is also my interpretation of these Orders that the Commission correctly observes capital market conditions and their effect on the model results in determining an ROE for utility companies. This, in addition to the academic literature cited above, shows that Mr. Patel's reasoning behind relying solely on the DCF for his recommended ROE is misplaced.

C. APPLICATION OF THE CAPM

Q. Please briefly summarize Mr. Patel's CAPM methodology and results.

A. Mr. Patel uses the average *Value Line Investors Service ("Value Line")* beta of his proxy groups, a projected 10-year Treasury yield for his risk-free rate, and the average of an expectational market returns and a historical 1923-2023 average market return to arrive at a CAPM result of 11.29%.[43]

Q. Do you have any concerns with Mr. Patel's application of the CAPM?

A. Yes, I do. While I agree with Mr. Patel's use of *Value Line* betas, projected interest rates, and projections of market returns, I have concerns regarding his selection of a risk-free

[42] *Pa. PUC v. Columbia Water Company.,* Docket No. R-2023-3040258, pp. 108 (Order entered January 18, 2024).
[43] I&E Statement No. 2 at pp. 32-34.

rate, his calculation of his expectational market return, and his failure to conduct an ECAPM.

Q. Is the use of 10-year Treasury bonds as a risk-free rate appropriate for cost of capital purposes?

A. No, it is not. As discussed below, the tenor of the risk-free rate used in the CAPM should match the life (or duration) of the underlying investment. As noted by Morningstar:

> The traditional thinking regarding the time horizon of the chosen Treasury security is that it should match the time horizon of whatever is being valued. When valuing a business that is being treated as a going concern, the appropriate Treasury yield should be that of a long-term Treasury bond. Note that the horizon is a function of the investment, not the investor. If an investor plans to hold stock in a company for only five years, the yield on a five-year Treasury note would not be appropriate since the company will continue to exist beyond those five years.[44]

Morin also confirms this when he states:

> [b]ecause common stock is a long-term investment and because the cash flows to investors in the form of dividends last indefinitely, the yield on very long-term government bonds, namely, the yield on 30-year Treasury bonds, is the best measure of the risk-free rate for use in the CAPM (footnote omitted)… The expected common stock return is based on long-term cash flows, regardless of an individual's holding time period.[45]

Pratt and Grabowski recommend a similar approach to selecting the risk-free rate: "In theory, when determining the risk-free rate and the matching ERP you should be matching the risk-free security and the ERP with the period in which the investment cash flows are expected."[46] As a practical matter, equity securities represent a perpetual claim on cash flows; 30-year Treasury bonds are the longest-maturity securities available to match that perpetual claim. The average life of FE PA's utility plant ranges from

[44] Morningstar, Inc., 2013 Ibbotson Stocks, Bonds, Bills and Inflation Valuation Yearbook, at 44.
[45] Morin, at 169.
[46] Shannon Pratt and Roger Grabowski, Cost of Capital: Applications and Examples, 3rd Ed. (Hoboken, NJ: John Wiley & Sons, Inc., 2008), at 92. "ERP" is the Equity Risk Premium.

approximately 36 to 37 years based on the composite depreciation rate of the components of its utility plant.[47] Thus, Mr. Patel's use of a medium-term Treasury bond does not match the life of the assets being valued. The use of a 30-year Treasury bond is the more appropriate risk-free rate.

Q. Mr. Patel claims that long-term government bonds are subject to the maturity risk.[48] Please comment.

A. He is mistaken. If a long-term Treasury note is held to maturity, there is no risk (the investor will get the stated coupon rate and principal at the end). Since the cost of equity is a long-term concept, the investment horizon of an individual investor is irrelevant.

Q. Please discuss Mr. Patel's projected risk-free rate.

A. Mr. Patel and I use the same publication for our forecasted interest rate data, *Blue Chip Financial Forecasts* ("*Blue Chip*"). Mr. Patel incorporate forecasts from the third quarter of 2024 out to the period 2025-2029, although forecasts are published by *Blue Chip* to the period 2030-2034. Mr. Patel states that the 2030-2034 projection is "unreliable" but does not present any evidence to support his claim.[49] Further, not incorporating the longest projection available is inconsistent with the application of the DCF model in which there is an assumption that the projected "g" is constant into perpetuity, creating a mismatch. It is also inconsistent with the Efficient Market Hypothesis ("EMH") on which the DCF is based.

[47] 1 / 2.75% = 36.36 (Pennsylvania Electric Company) and 1 / 2.68% = 37.31 (Pennsylvania Power Company and West Penn Power Company).
[48] I&E Statement No. 2 at p. 32.
[49] *Id.* at p. 42.

Q. What is the EMH?

A. According to Fama,[50] a market in which prices always "fully reflect" available information is called "efficient." There are three forms of the EMH, namely:

(1) The "weak" form asserts that all past market prices and data are fully reflected in securities prices. In other words, technical analysis cannot enable an investor to "outperform the market."

(2) The "semi-strong" form asserts that all publicly available information is fully reflected in securities prices. In other words, fundamental analysis cannot enable an investor to "outperform the market."

(3) The "strong" form asserts that all information, both public and private, is fully reflected in securities prices. In other words, even insider information cannot enable an investor to "outperform the market."

The "semi-strong" form is generally considered the most realistic because the illegal use of insider information can enable an investor to "beat the market" and earn excessive returns, thereby disproving the "strong" form. The semi-strong form of the EMH assumes that all information (including long-term forecasts of interest rates) is available to the investor, which means the 2030-2034 forecasted interest rate would be considered by investors when making investment decisions and, therefore, should be included in Mr. Patel's CAPM analysis.

[50] Eugene F. Fama. "Efficient Capital Markets: A Review of Theory and Empirical Work", *The Journal of Finance*, Vol. 25, No. 2. (May 1970), pp. 383-417.

Q. Is Mr. Patel's calculation of his *Value Line*-based market return consistent with other aspects of his ROE analysis?

A. No, it is not. Mr. Patel's estimate of the *Value Line* expected market return is based solely on the May 17, 2024 *Value Line Summary and Index* report. In his DCF analysis, he arrives at his final dividend yield by relying on an average of the spot dividend yield and the 52-week average dividend yield.[51] If Mr. Patel believes that the spot dividend yield should be averaged with the 52-week average dividend yield in his DCF analysis, he should calculate his *Value Line* expected market return in a consistent manner. As shown on FE PA Exhibit DWD-8R, page 2, doing so would result in an average *Value Line* expected market return of 12.82%, with an overall market return of 12.49%.

Q. Mr. Patel did not perform an ECAPM analysis. Please comment.

A. As discussed in my Direct Testimony,[52] although numerous tests of the CAPM have confirmed its validity, it has been determined that the empirical Security Market Line ("SML") described by the traditional CAPM is not as steeply sloped as the predicted SML. Tests of the CAPM have measured the extent to which security returns and betas are related as predicted by the CAPM, thus confirming its validity.[53] As such, Mr. Patel should have used the ECAPM in his CAPM analysis.

Q. Does Mr. Patel have concerns regarding the ECAPM?

A. Yes, he does. Specifically, Mr. Patel claims that the ECAPM "does not increase the validity of the result"[54] without providing evidence to that effect. Conversely, I have

[51] I&E St. No. 2 at pp. 28-29.
[52] FE PA St. No. 10 at p. 32.
[53] *Id.* at pp. 33-36.
[54] I&E St. No. 2 at p. 43.

provided substantial evidence that the ECAPM is a necessary adjustment to the CAPM in my Direct Testimony[55] and above. Mr. Patel's concerns should be dismissed.

Q. What would Mr. Patel's CAPM results indicate if corrected to reflect a fully forecasted 30-year treasury bond yield, a *Value Line* market return calculated in a manner consistent with his DCF, and the use of the ECAPM?

A. As shown in FE PA Exhibit DWD-8R, using a fully projected 30-year Treasury bond yield, a *Value Line* market return based on the average of the spot expected return and 52-week average expected return, and employing the ECAPM would result in an indicated ROE of 11.84%.

D. OTHER CONSIDERATIONS

Q. Does Mr. Patel consider a flotation cost adjustment?

A. No, he does not. Mr. Patel claims that "it is inappropriate to seek an increase to the cost of equity for FE PA to recognize the parent company's stock issuance flotation costs".[56] As discussed in my Direct Testimony, wholly owned subsidiaries such as FE PA receive capital from their parents, and provide returns on the capital that roll up to the parent, which is designated to attract and raise capital based on the returns of those subsidiaries.[57] As such, denying recovery of issuance costs would penalize the investors that fund the utility operations. As shown in FE PA Exhibit DWD-9R, because of flotation costs, an authorized return of 10.85% would be required to realize an ROE of 10.75% (i.e., a 10-basis point

[55] *See,* FE PA St. No. 10 at pp. 33-36.
[56] I&E St. No. 2 at p. 47.
[57] FE PA St. No. 10 at p. 7.

flotation cost adjustment). If flotation costs are not recovered, the growth rate falls and the ROE decreases to 10.65% (i.e., below the required return).[58]

Q. Have other regulatory commissions allowed flotation costs in the allowed ROE?

A. Yes, they have. For example, in Peoples Gas System, Inc.'s ("PGS") recent 2023 rate proceeding, the Florida Public Service Commission stated the following regarding my proposed flotation cost adjustment:

> In PGS's last rate case in 2008, we did not make a specific adjustment for flotation costs, but in our order we stated that we have traditionally recognized a reasonable adjustment for flotation costs in the determination of the investor required return...We find witness D'Ascendis's method to determine the flotation cost is credible and provided persuasive evidence for his recommendation to include a flotation cost of 9 basis points.[59]

Given the above, I recommend this Commission also correctly include flotation costs in the allowed ROE.

E. RESPONSE TO MR. PATEL'S CRITICISMS OF COMPANY TESTIMONY

Q. Does Mr. Patel have critiques of the analyses made in your Direct Testimony?

A. Yes. Mr. Patel has the following critiques of my analyses in my Direct Testimony: (1) that I have given weight to models other than the DCF in my determination of the ROE for the Company; (2) my discussion of business and financial risk; (3) my use of a 30-year Treasury bond; (4) the Market Risk Premium ("MRP") used in my CAPM; (5) my use of the ECAPM; and (6) my application of a flotation cost adjustment.

[58] FE PA Exhibit DWD-9R is provided for illustrative purposes only. Please note that I have not relied on the results of the analysis in determining my recommended ROE or range.

[59] *In re: Petition for rate increase by Peoples Gas System, Inc.*, Docket No. 20230023-GU, Order Granting in Part and Denying in Part Peoples Gas System, Inc.'s Petition for a Rate Increase, at 68 (December 27, 2023).

As I addressed critiques (1), (3), (5), and (6) in my response to Mr. Patel's analyses, I will not address them again here. I will address the remaining critiques in turn.

Q. Mr. Patel states that you did not compare FE PA's risks to those of the Utility Proxy Group.[60] Is that accurate?

A. No, it is not. As discussed on pages 43-46 of my Direct Testimony, I compared the size of FE PA to the Utility Proxy Group to compare FE PA's business risk due to its size to the Utility Proxy Group. While I ultimately concluded that the difference in size is not significant enough to include in the determination of my recommended ROE, I did perform the study, unlike Mr. Patel.

Further, I also compared the credit rating of FE PA to that of the Utility Proxy Group and determined that a downward adjustment of 0.08% was necessary to reflect the slightly less risky credit rating of FE PA compared to the Utility Proxy Group.[61]

Q. Mr. Patel believes that your calculated market returns and MRPs are too high. Please respond.

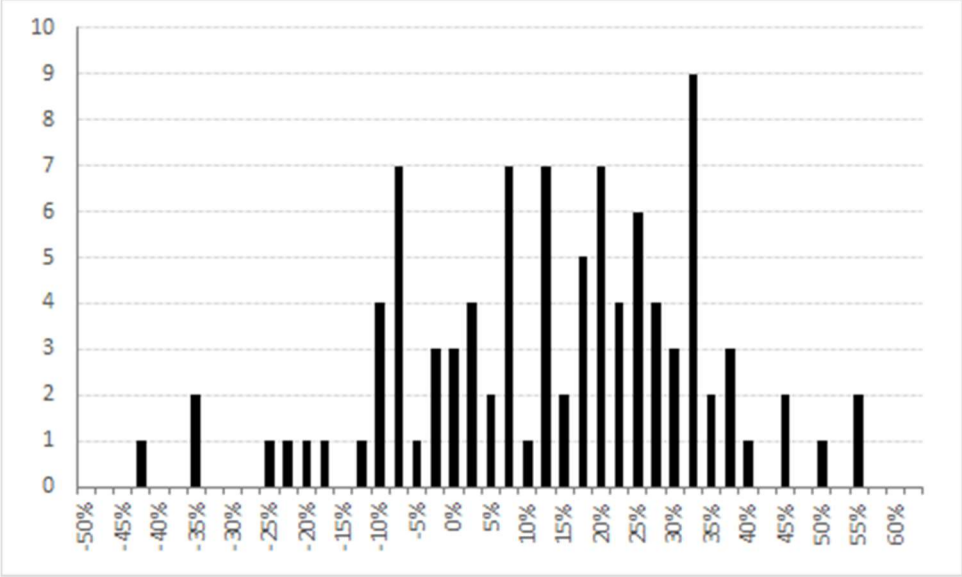
A. Even though Mr. Patel questions the reasonableness of my calculated market returns and MRPs, they are consistent with actual realized returns and MRPs, as shown on Table 5, below, and FE PA Exhibit DWD-10R.

[60] I&E St. No. 2 at p. 41.
[61] FE PA St. No. 10 at p. 47.

Table 5: Percentile Ranks of Calculated Market Returns and Risk Premiums[62]

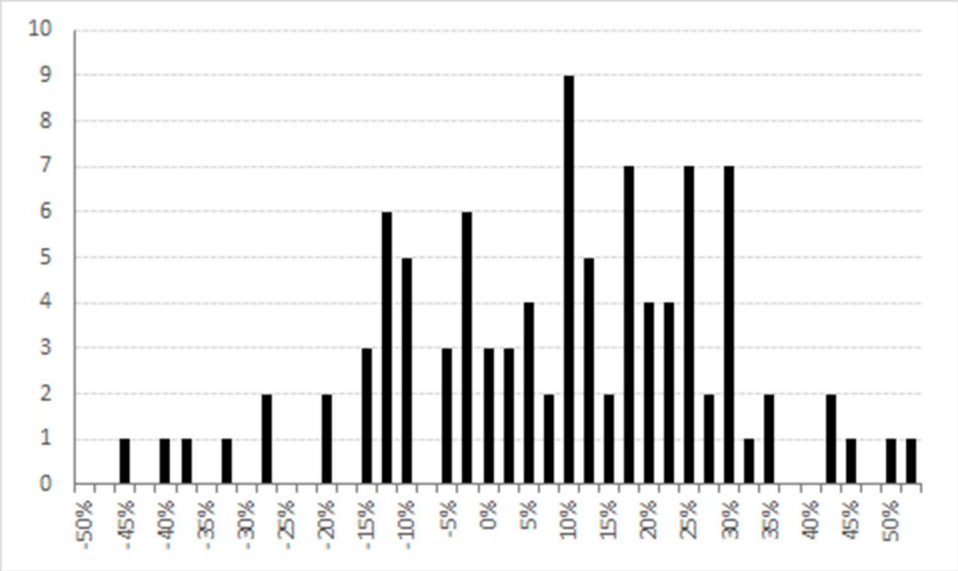
	D'Ascendis Testimony	%	Percentile Rank
Average Market Return	Direct	14.17%	49th
Average Market Return	Rebuttal	13.34%	48th
Average Market Risk Premium	Direct	10.02%	53rd
Average Market Risk Premium	Rebuttal	8.93%	50th

Chart 1: Frequency Distribution of Observed Market Returns, 1926 - 2023[63]



[62] FE PA Exhibit DWD-10R.
[63] FE PA Exhibit DWD-10R.

Chart 2: Frequency Distribution of Observed Market Risk Premiums, 1926 - 2023[64]



Given all of the above, my calculation of the market returns and MRPs are consistent with observed values. Thus, Mr. Patel's concern should be dismissed.

V. RESPONSE TO OCA WITNESS GRIFFING

Q. Please summarize Dr. Griffing's ROE recommendation.

A. Dr. Griffing applies single stage and multi-stage Discounted Cash Flow (DCF) models, and a Capital Asset Pricing Model (CAPM), to a proxy group of 15 electric utilities. The results of these models are summarized in Table 6, below.

Table 6: Summary of Dr. Griffing's ROE Results[65]

	Constant Growth DCF	Multistage DCF	CAPM
Mean	9.24%	8.84%	9.72%
Median	9.69%	9.21%	9.83%

[64] FE PA Exhibit DWD-10R.
[65] Exhibit MFG-20, Schedule 1.

Dr. Griffing derives his initial 9.48% recommended ROE by averaging the results of his single stage DCF model and his CAPM. Dr. Griffing eliminates his multistage DCF result because the result appears to be an outlier base on electric utility ROEs authorized over the 2021-2023 period.[66] Dr. Griffing recommends an additional 10 basis point downward adjustment based on reliability and service quality to arrive at a final ROE recommendation of 9.38%.[67]

Q. Please summarize the key areas in which you disagree with Dr. Griffing's analyses and recommendations.

A. The key areas in which Dr. Griffing and I disagree are: (1) his selection criteria for his proxy group; (2) his use of DPS growth rates in his DCF models; (3) the applicability of the multi-stage DCF model in his analysis; (4) his application of the CAPM; (5) his failure to reflect flotation costs incurred by the Company; and (6) his proposed capital structure. Since Dr. Griffing does not consider his multi-stage DCF in his recommended ROE, I will not address it in this Rebuttal Testimony. Subsequent to this testimony, if Dr. Griffing places weight on his multi-stage DCF, I will address it then.

A. APPLICATION OF CONSTANT GROWTH DISCOUNTED CASH FLOW MODEL

Q. Please summarize Dr. Griffing's constant growth DCF model analysis.

A. Dr. Griffing's constant growth DCF model relies on four-week average stock prices and the most recently available dividends from *Value Line* to calculate the dividend yield, which he then adjusts using a DPS growth rate from *Value Line*. That expected dividend

[66] OCA St. No. 2 at pp. 39-40.
[67] *Id.* at p. 43.

yield is then summed with the same DPS growth rate from *Value Line* to arrive at his constant growth DCF results.[68]

Q. Do you agree with Dr. Griffing's use of DPS growth rates in his constant growth DCF model?

A. No, I do not. Over the long run, there can be no growth in DPS without growth in EPS. Earnings expectations have a more significant, but not sole, influence on market prices than dividend expectations. Thus, the use of earnings growth rates in a DCF analysis provides a better match between investors' market appreciation expectations implicit in market prices and the growth rate component of the DCF. Consequently, earnings expectations have a significant influence on market prices which affect market price appreciation, and hence, the "growth" experienced by investors. This should be evident even to relatively unsophisticated investors just by listening to financial news reports on radio, TV, or reading newspapers. In fact, Morin states:

> Because of the dominance of institutional investors and their influence on individual investors, analysts' forecasts of long-run growth rates provide a sound basis for estimating required returns. Financial analysts exert a strong influence on the expectations of many investors who do not possess the resources to make their own forecasts, that is, they are a cause of g. The accuracy of these forecasts in the sense of whether they turn out to be correct is not at issue here, as long as they reflect widely held expectations. As long as the forecasts are typical and/or influential in that they are consistent with current stock price levels, they are relevant. The use of analysts' forecasts in the DCF model is sometimes denounced on the grounds that it is difficult to forecast earnings and dividends for only one year, let alone for longer time periods. This objection is unfounded, however, because it is present investor expectations that are being priced; it is the consensus forecast that is embedded in price and therefore in required return, and not the future as it will turn out to be.

* * *

[68] *Id.* at pp. 28-29.

> Published studies in the academic literature demonstrate that growth forecasts made by security analysts represent an appropriate source of DCF growth rates, are reasonable indicators of investor expectations and are more accurate than forecasts based on historical growth. These studies show that investors rely on analysts' forecasts to a greater extent than on historic data.[69]

However, while EPS is a significant factor influencing market prices, it is by no means the only factor that affects market prices, a fact recognized by Bonbright, who states:

> In the first place, commissions cannot forecast, except within wide limits, the effect their rate orders will have on the market prices of the stocks of the companies they regulate. In the second place, *whatever the initial market prices may be, they are sure to change not only with the changing prospects for earnings, but with the changing outlook of an inherently volatile stock market.* In short, market prices are beyond the control, though not beyond the influence of rate regulation. Moreover, even if a commission did possess the power of control, any attempt to exercise it ... would result in harmful, uneconomic shifts in public utility rate levels (emphasis added).[70]

In addition, studies performed by Cragg and Malkiel demonstrate that analysts' forecasts are superior to historical growth rate extrapolations. They state:

> Efficient market hypotheses suggest that valuation should reflect the information available to investors. Insofar as analysts' forecasts are more precise than other types we should therefore expect their differences from other measures to be reflected in the market. It is therefore noteworthy that our regression results do support the hypothesis that analysts' forecasts are needed even when calculated growth rates are available. As we noted when we described the data, security analysts do not use simple mechanical methods to obtain their evaluations of companies. The growth-rate figures we obtained were distilled from careful examination of all aspects of the companies' records, evaluation of contingencies to which they might be subject, and whatever information about their prospects the analysts could glean from the companies themselves of from other sources. It is therefore notable that the results of their efforts are found to be so much more relevant to the valuation than the various simpler and more "objective" alternatives that we tried.[71]

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[69] Morin 2, at 371-373.

[70] James C. Bonbright, Albert L. Danielsen and David R. Kamerschen, Principles of Public Utility Rates (Public Utilities Reports, Inc., 1988), at 334.

[71] John G. Cragg and Burton G. Malkiel, Expectations and the Structure of Share Prices (University of Chicago Press, 1982) Chapter 4.

In addition, Vander Weide and Carleton conclude:

> . . . our studies affirm the superiority of analyst's forecasts over simple historical growth extrapolations in the stock price formation process. Indirectly, this finding lends support to the use of valuation models whose input includes expected growth rates.[72]

Burton G. Malkiel, the Chemical Bank Chairman's Professor of Economics at Princeton University and author of the widely read national bestseller book on investing entitled, A Random Walk Down Wall Street (2011), also expressed support for projected EPS growth rates in testimony before the Public Service Commission of South Carolina in November 2002. Malkiel affirmed his belief in the superiority of analysts' earnings forecasts when he testified:

> With all the publicity given to tainted analysts' forecasts and investigations instituted by the New York Attorney General, the National Association of Securities Dealers, and the Securities & Exchange Commission, I believe the upward bias that existed in the late 1990s has indeed diminished. In summary, I believe that current analysts' forecasts are more reliable than they were during the late 1990s. *Therefore, analysts' forecasts remain the proper tool to use in performing a Gordon Model DCF analysis.* (Rebuttal testimony, South Carolina Electric and Gas Co., pp. 16-17, Docket No. 2002-223-E) (italics added)

Q. In reviewing the financial literature, did you discover any publications that supported the use of projected DPS growth rates for use in a DCF model?

A. No, I did not.

Q. Likewise, are you aware of any sources of data which provide projected DPS growth rates to investors?

A. *Value Line* is the only source of which I am aware that publishes projected DPS growth rates. If investors indeed valued projected DPS growth rates, there would be a market for

[72] James H. Vander Weide and Willard T. Carleton, *Investor Growth Expectations: Analysts vs. History* (The Journal of Portfolio Management, Spring 1988) 78-82.

that data. As they are not relied on by investors to determine their required returns on investments, there is not. Conversely, projected EPS growth rates are widely available to investors through many sources.[73]

Q. Have you performed any analyses to determine which measures of growth are statistically related to the proxy companies' stock valuation levels?

A. Yes, I have. My analysis is based on the methodological approach used by Carleton and Vander Weide, who compared the predictive capability of historical growth estimates and analysts' forecasts on the valuation levels of 65 utility companies.[74] I structured the analysis to understand whether historical, or projected, earnings or dividend growth rates best explain utility stock valuations. In particular, my analysis examined the statistical relationship between the price-to-earnings ("P/E") ratios of the water, natural gas and electric utilities as classified by *Value Line*, and the projected EPS and DPS growth rates as reported by *Value Line*. To determine which, if any, of those growth rates are statistically related to utility stock valuations, I performed a series of regression analyses in which the projected growth rates were explanatory variables and the P/E ratio was the dependent variable. The results of those analyses are presented in FE PA Exhibit DWD-11R.

In that analysis, I performed three separate regressions with the P/E as the dependent variable, and the projected EPS and DPS growth rates as the independent

[73] For example, I use projected EPS growth rates from *Value Line*, Yahoo! Finance, and Zacks.
[74] James H. Vander Weide and Willard T. Carleton, *Investor Growth Expectations: Analysts vs History*, The Journal of Portfolio Management (Spring 1988).

variable. I then reviewed the T- and F-Statistics to determine whether the variables and equations were statistically significant.[75]

Q. What did those analyses reveal?

A. As shown in FE PA Exhibit DWD-11R, the only growth rate that was statistically significant and positively related to the P/E ratio was projected EPS. Because EPS growth is the only growth rate that is both statistically and positively related to utility valuation, projected earnings is the proper measure of growth in the constant growth DCF model.

Q. Has Dr. Griffing relied on EPS growth rates in his constant growth DCF in the past?

A. Yes, he has. As stated by Dr. Griffing, "In the constant-growth DCF mode, it is assumed that current EPS growth rates continue to infinity. I used, as is commonly done, forecasts of EPS growth rates for five years and assumed those growth rates will continue."[76] Dr. Griffing has not presented any evidence to support why this approach is no longer relevant.

Q. Do you have any suggested changes to Dr. Griffing's constant growth DCF analysis?

A. Yes, I do. As discussed above, I disagree with Dr. Griffing's reliance on DPS growth rates, especially in light of his past use of EPS growth rates from *Value Line*, Zacks, and Yahoo! Finance. As shown on FE PA Exhibit DWD-12R, updating his constant growth DCF analysis to rely on EPS growth rates results in mean and median estimates of 10.72% and 10.54%, respectively.

[75] In general, a T-Statistic of 2.00 or greater indicates that the variable is likely to be different than zero, or "statistically significant." The F-Statistic is used to determine whether the model as a whole has statistically significant predictive capability.

[76] Direct Testimony of Marlon F. Griffing, PH.D., on behalf of the North Dakota Public Service Commission Advocacy Staff, March 1, 2022, at 24.

B. APPLICATION OF THE CAPM

Q. Please summarize Dr. Griffing's Capital Asset Pricing Model.

A. Dr. Griffing develops his CAPM estimate using a 5.50% MRP estimate from Kroll, *Value Line* betas, and the 4.60% 4-week average 30-year Treasury Bond as the risk-free rate.[77] His average and median CAPM estimates are 9.72% and 9.83%, respectively.

Q. Do you agree with Dr. Griffing's application of the CAPM?

A. No, I do not. Dr. Griffing's CAPM analysis is flawed in at least three respects: (1) While Dr. Griffing agrees that the cost of capital is a prospective measure, he does not use projected interest rates in his CAPM analysis; (2) his choice of an MRP from Kroll is flawed; and (3) Dr. Griffing does not apply an Empirical CAPM (ECAPM) analysis.

Q. Do you agree with Dr. Griffing's use of current, and not projected, interest ratings in the CAPM analysis?

A. No, I do not. The use of expected interest rates is consistent with both the cost of capital and ratemaking. However, given that the current risk-free rate he uses in his CAPM is reasonably consistent with the projected risk-free rate used in my updated CAPM, to reduce the scope of this Rebuttal Testimony, I will not address Dr. Griffing's use of a current risk-free rate.

Q. What is your position on the Kroll MRP used by Dr. Griffing?

A. The determination of the MRP as calculated by Kroll is not transparent, especially in view of the historical MRP presented in the Stocks, Bonds, Bills, and Inflation ("SBBI") Yearbook 2023 ("SBBI–2023"), which is already well known by investors. The historical

[77] OCA St. No. 2 at pp. 35-37.

MRP (using the long-term arithmetic mean return on large company stocks less the long-term arithmetic income returns on long-term Government bonds) is a superior MRP measure compared to Kroll's simplistic and opaque MRP forecast because of the transparency of the historical data.

Q. Why is the Kroll MRP more opaque than other measures of the MRP?

A. The MRP is calculated by subtracting a risk-free rate from the investor-required return on the market. Typically, the return on the market uses observable market measures (e.g., historical average returns), but the Kroll MRP does not define how they calculate their expected return on the market. Similarly, the risk-free rate is typically also based on market measures (e.g., historical interest rates, forecasted interest rates), but Kroll does not explain how they derive their 3.5% normalized risk-free rate. Because Kroll does not reveal how they derive their estimates, we do not know if they are indeed based on market measures.

Q. Did you conduct a study to determine the forecast accuracy of the Kroll recommended market return relative to the SBBI-2023 historical market return?

A. Yes, I did. I have calculated the forecast bias[78] of the long-term historical average return, and the implied market returns from Kroll from 2008-2023.[79] For example, the long-term average market return from 1926-2008 was used to determine the forecasted return for 2009. The result of this analysis is shown in FE PA Exhibit DWD-13R and Table 7, below:

[78] Forecast bias can be described as a tendency to either over-forecast or under-forecast a given variable.
[79] 2008 was selected as the starting year as it is the first year Kroll published its recommended MRP and risk-free rate.

Table 7: Comparison of Forecast Bias for Various Measures 2009-2023

Year	Observed Market Return	Long-Term Average Return	Kroll Forecasted Market Return
2009	26.46%	11.67%	10.50%
2010	15.06%	11.85%	10.08%
2011	2.11%	11.88%	9.63%
2012	16.00%	11.77%	10.00%
2013	32.39%	11.82%	9.50%
2014	13.69%	12.05%	9.00%
2015	1.38%	12.07%	9.00%
2016	11.96%	11.95%	9.00%
2017	21.83%	11.95%	9.00%
2018	-4.38%	12.06%	8.50%
2019	31.49%	11.88%	9.00%
2020	18.40%	12.09%	8.00%
2021	28.71%	12.16%	8.00%
2022	-18.11%	12.33%	8.00%
2023	26.61%	12.02%	9.00%
Sum	223.60%	179.55%	136.21%
Forecast Bias[80]		80.30%	60.92%

As shown in Table 7, while both of these measures understate the actual return (both forecast bias values are under 100%), the Kroll forecasted market return significantly and consistently understates the actual return. The Kroll projected market return is a less accurate predictor of the actual return than the historical average return. This result is consistent with Campbell, who states that when returns are serially uncorrelated, the arithmetic average represents the best forecast of future returns in any randomly selected future year.[81]

[80] Calculated by dividing the sum of the forecast returns by the sum of the actual returns.
[81] John Y. Campbell, "Forecasting US Equity Returns in the 21st Century," Social Security Administration, July 2001.

Q. Has Dr. Griffing previously relied on another MRP in his CAPM calculations?

A. Yes, he has. Instead of the Kroll MRP, Dr. Griffing previously used a calculated market return estimate based on a constant growth DCF applied to the S&P 500, similar to one of my approaches.[82] Though I did not agree with his entire approach (such as his exclusion of non-dividend paying companies or companies with growth rates below 0% and above 20%), it was substantially more transparent than the Kroll MRP he applies in this proceeding.

Q. Have you calculated what Dr. Griffing's MRP would have been using his previous methodology?

A. Yes, I have. As shown on FE PA Exhibit DWD-14R, using data from *Value Line*, Dr. Griffing would have calculated an expected market return of 11.23%, which would have resulted in an MRP of 6.63%.

Q. Does Dr. Griffing perform an ECAPM in his analysis?

A. No. Dr. Griffing failed to consider the ECAPM despite the fact that numerous tests of the CAPM have confirmed the ECAPM's validity, as discussed above in response to Mr. Patel.

Q. Have you corrected Dr. Griffing's CAPM analyses?

A. Yes, I have. I corrected Dr. Griffing's CAPM analyses by using a transparent MRP based on his constant growth DCF and including an ECAPM. As shown in FE PA Exhibit DWD-15R, this results in an average and median CAPM result of 10.82% and 10.94%, respectively.

[82] Direct Testimony of Marlon F. Griffing, PH.D., on behalf of the North Dakota Public Service Commission Advocacy Staff, March 1, 2022, at 34-35.

C. OTHER CONSIDERATIONS

Q. Did Dr. Griffing apply a flotation cost adjustment to the results of his DCF analyses or his CAPM?

A. No, he did not. Dr. Griffing recognizes the existence of flotation costs on page 31 of his direct testimony but does not include a flotation cost adjustment because the Commission has not specifically accepted flotation costs in the past.

Q. Has Dr. Griffing applied flotation cost adjustments to his ROE models in the past?

A. Yes, he has. Dr. Griffing previously stated that "These [flotation] costs are the fees and expenses the company must pay as part of the issuance. The return on equity must be adjusted to recognize this difference, or a company will be denied the reasonable opportunity to earn its required rate of return."[83] In that proceeding, Dr. Griffing recommended a flotation cost adjustment of 0.034%.

Q. What would Dr. Griffing's results be if he included a flotation cost adjustment?

A. As shown in Table 8, below, applying a flotation cost adjustment of 0.21% to his as-filed results would produce a constant growth DCF result of 9.45% and a CAPM result of 9.93%, which would average 9.69%. Applying the same flotation cost adjustment to his corrected results, discussed previously, would produce a constant growth DCF result of 10.93% and CAPM result of 11.03%, which together average 10.98%.

Table 8: Dr. Griffing's ROE results with a flotation cost adjustment

	As-filed	Corrected
Constant Growth DCF – Mean	9.45%	10.93%
CAPM – Mean	9.93%	11.03%
Average	9.69%	10.98%

[83] Direct Testimony of Marlon F. Griffing, PH.D., on behalf of the North Dakota Public Service Commission Advocacy Staff, March 1, 2022, at 26 (emphasis added).

D. CAPITAL STRUCTURE

Q. Please summarize the components of the Company's recommended capital structure.

A. The Company's proposed capital structure includes 46.19% long-term debt, and 53.81% common equity.

Q. Please summarize Dr. Griffing's testimony as it relates to the Company's proposed capital structure.

A. Dr. Griffing recommends that the Commission authorize a hypothetical common equity ratio of 50.00%.[84] He determines his recommended hypothetical common equity ratio by first examining the eight-quarter average equity ratio of his proxy group, and ultimately arrives at his recommendation as it "was between the capital structures of the Comparison Group and FirstEnergy's requested capital structure."[85]

Q. What factors should typically be considered when determining whether to use an actual or hypothetical capital structure for ratemaking purposes?

A. The factors typically considered relative to the use of a regulated subsidiary's actual capital structure, or a hypothetical capital structure, are provided by David C. Parcell in The Cost of Capital – A Practitioner's Guide (CRRA Guide) prepared for the Society of Utility and Regulatory Financial Analysts (SURFA) and provided as the study guide to candidates for SURFA's Certified Rate of Return Certification Examination. The CRRA Guide notes that there are circumstances where a hypothetical capital structure is used in favor of an actual capital structure. They are:

[84] OCA St. No. 2 at p. 44.
[85] *Id*. At pp. 45-46.

(i) The utility's capital structure is deemed to be substantially different from the typical or "proper" capital structure; or

(ii) The utility's capital structure is funded as part of a diversified organization whose overall capital structure reflects its diversified nature rather than its utility operations only.[86]

Phillips echoes the CRRA Guide when he states:

> Debt ratios began to rise in the late 1960s and early 1970s, and the financial condition of the public utility sector began to deteriorate. It became the common practice to use actual or expected capitalizations; actual where a historic test year is used, expected when a projected or future test year is used.[83] (footnote omitted)

> The objective, in short, shifted from minimization of the short-term cost of capital to protection of a utility's ability "to raise capital at all times." This objective requires that a public utility make every effort to keep indebtedness at a prudent and conservative level."[84] (footnote omitted)

> A hypothetical capital structure is used only where a utility's actual capitalization is clearly out of line with those of other utilities in its industry or where a utility is diversified.[85] (footnote omitted) (italics added)[87]

As discussed in my Direct Testimony, the Company's requested equity ratio (which mirrors its actual equity ratio) is consistent with the capital structure ratios maintained by the Utility Proxy Group, as well as the equity ratios maintained by the operating subsidiaries of the Utility Proxy Group companies.[88] Finally, the above literature supports the Company's use of its actual capital structure. As such, the requested capital structure should be approved by the Commission.

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[86] David C. Parcell, The Cost of Capital – A Practitioner's Guide, Prepared for the Society of Utility and Regulatory Financial Analysts, 2010 Edition, p. 47.
[87] Charles F. Phillips, Jr., The Regulation of Public Utilities – Theory and Practice, 1993, Public Utility Reports, Inc., Arlington, VA, at 391.
[88] FE PA St. No. 10 at p. 15.

Q. Is the use of an operating utility's actual capital structure consistent with Federal Energy Regulatory Commission ("FERC") precedent?

A. Yes, it is. The use of an operating subsidiary's capital structure is consistent with the FERC precedent, under which they use the applicant's capital structure, where possible.[89] In particular, the FERC will use the utility operating company's capital structure if it meets three criteria: (1) it issues its own debt without guarantees; (2) it has its own bond rating; and (3) it has a capital structure within the range of capital structures approved by the commission.[90] FE PA meets all of these criteria and therefore the Commission should approve FE PA's request.

Q. Is the Company's proposed equity ratio of 53.81% appropriate for ratemaking purposes?

A. Yes, it is. The Company's proposed equity ratio of 53.81% is appropriate for ratemaking purposes in the current proceeding because it is well within industry norms, reflects the financing of their rate base, and is consistent with the FERC's precedent.

E. RESPONSE TO DR. GRIFFING'S CRITIQUE OF COMPANY ANALYSIS

Q. What are Dr. Griffing's concerns with your analyses?

A. Dr. Griffing does not agree with: (1) the results of my CAPM analysis; (2) my authorized return regression-derived RPM; (3) the results of my RPM analysis; and (4) my Non-Price Regulated Proxy Group. I have already addressed the superiority of using authorized returns in a regression over using them as a benchmark, as well as the applicability of my

[89] *See, Transcontinental Gas Pipe Line Corp,* 80 FERC ¶ 61,157, 61,657 (1997) ("Opinion No. 414").
[90] 148 FERC ¶ 61,049, Docket No. EL14-12-000, at 190.

Non-Price Regulated Proxy Group previously and will not repeat those discussions. I will address Dr. Griffing's other concern in turn, below.

Q. Please respond to Dr. Griffing's claim that your CAPM result is not a "reasonable" value.[91]

A. It is unclear exactly which aspects of my CAPM Dr. Griffing takes issue. The average beta and risk-free rates used in his analysis are comparable to the ones I apply in my updated analysis, with both of my values being slightly less than his. As discussed previously in response to Mr. Patel, the market returns and MRPs I use are consistent with actual realized market returns and MRPs. I have also previously discussed the issue with using historical authorized returns as benchmarks. As a result, Dr. Griffing's concerns should be dismissed.

Q. Please respond to Dr. Griffing's claim that your RPM result is also not a "reasonable" value.[92]

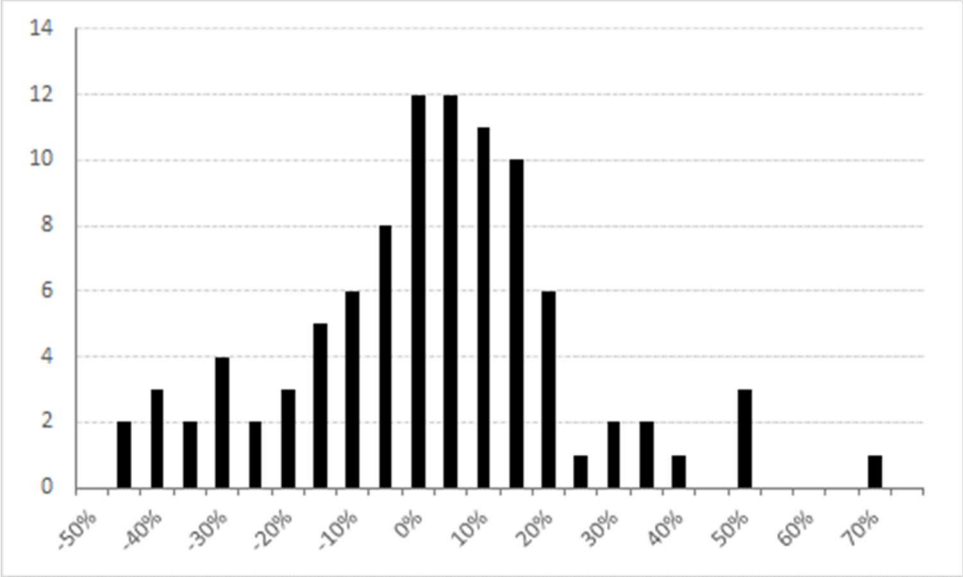
A. Dr. Griffing only discussed the authorized-return based equity risk premium ("ERP") used in my RPM analysis and fails to address the other two ERPs used in my RPM analysis. Had Dr. Griffing considered my overall average ERPs of 5.67% (direct) and 5.29% (rebuttal), he would have observed that they are both consistent with actual observed ERPs, as shown in Table 9 and Chart 3, below.

[91] OCA St. No. 2 at p. 49.
[92] *Id.* at p. 51.

Table 9: Percentile Ranks of Calculated Equity Risk Premiums[93]

	D'Ascendis Testimony	%	Percentile Rank
Average Equity Risk Premium	Direct	5.67%	50th
Average Equity Risk Premium	Rebuttal	5.29%	50th

Chart 3: Frequency Distribution of Observed Equity Risk Premiums, 1926 - 2023[94]



VI. RESPONSE TO WALMART WITNESS PERRY

Q. Please summarize Ms. Perry's testimony regarding FE PA's ROE.

A. Ms. Perry opposes FE PA's proposed ROE based on her review of authorized ROEs nationwide and within Florida. She recommends the Commission "closely examine" FE PA's proposed ROE:

> [I]n light of: (a) The customer impact of the resulting revenue requirement increase; (b) The most recent ROE approved by this Commission in a fully litigated rate case and ROEs approved by other regulatory commissions nationwide, which do not support the Company's requested ROE; and (c) The use of an fully projected future test year ("FPFTY"), which reduces the

[93] FE PA Exhibit DWD-16R.
[94] FE PA Exhibit DWD-16R.

> risk due to regulatory lag based on the inclusion of the most current information in its rates when they will be in effect.[95]

However, Ms. Perry did not undertake an independent, market-based analysis of FE PA's ROE. As I discussed the relevance of part (b) previously in this testimony, I will not repeat that discussions here.

Q. Should the Commission consider FE PA's use of a FPFTY in setting the ROE?

A. The Commission should consider FE PA's test year and regulatory mechanisms relative to the proxy group used to derive its ROE.

Q. Does FE PA's utilization of a FPFTY affect its risk relative to your Utility Proxy Group?

A. No. As noted in my Direct Testimony, the *Hope* and *Bluefield* "Comparable Earnings" standard requires the allowed ROE to be commensurate with the returns on investments of similar risk. The cost of capital is a comparative exercise, so if the use of a FPFTY is common throughout the companies on which one bases their analyses, the comparative risk is zero; any effect of the perceived reduced risk of a FPFTY by investors would be reflected in the market data of the proxy group. To the extent the proxy companies utilize FPFTY only serve to make it more comparable to its peers and has no impact on comparative risk.

To that point, FE PA Exhibit DWD-17R provides a summary of the Utility Proxy Group operating companies that may utilize FPFTYs like FE PA. As FE PA Exhibit DWD-17R demonstrates, substantially all the proxy companies use a FTY or make known or measurable adjustments to their revenues and expenses.

[95] Walmart St. No 1 at p. 5.

VII. CONCLUSION

Q. What is your recommended ROE for FE PA?

A. Given the discussion above and the results from the analyses, I recommend that an ROE of 11.30% is appropriate at this time.

Q. In your opinion, is your proposed ROE of 11.30% fair and reasonable for FE PA and its customers?

A. Yes, it is.

Q. Does this conclude your Rebuttal Testimony?

A. Yes, it does.

FirstEnergy Pennsylvania
Table of Contents of Exhibits
Rebuttal Testimony of Dylan W. D'Ascendis

	Exhibit
Summary of Updated Cost of Capital and Overall Rate of Return	DWD-1R
Mr. Patel's DCF with Results Excluding Less Comparable Companies	DWD-2R
Mr. Patel's CAPM with Results Excluding Less Comparable Companies	DWD-3R
Comparable Earnings: New Life for an Old Precept	DWD-4R
Investments: Analysis and Management	DWD-5R
Inadequacy of the DCF Model	DWD-6R
Leverage Adjustment to DCF Model	DWD-7R
Mr. Patel's Corrected CAPM Analysis	DWD-8R
Flotation Cost Illustrative Example	DWD-9R
U.S. Large Company Stock Returns and Frequency Distribution of Market Risk Premium	DWD-10R
Growth Rate Regression	DWD-11R
Dr. Griffing's Corrected DCF Analysis	DWD-12R
Market Return Forecast Bias Comparison	DWD-13R
Dr. Griffing's Corrected MRP Calculation	DWD-14R
Dr. Griffing's Corrected CAPM Analysis	DWD-15R
Frequency Distribution of Equity Risk Premiums	DWD-16R
Rate Adjustment Clauses of the Utility Proxy Group	DWD-17R

FirstEnergy Pennsylvania
Recommended Capital Structure and Cost Rates
for Ratemaking Purposes
at December 31, 2025

Type Of Capital	Ratios (1)	Cost Rate		Weighted Cost Rate
Long-Term Debt	46.19%	4.56%	(1)	2.11%
Common Equity	53.81%	11.30%	(2)	6.08%
Total	100.00%			8.19%

Notes:

(1) Company-provided.
(2) From page 2 of this Exhibit.

FirstEnergy Pennsylvania
Brief Summary of Common Equity Cost Rate

Line No.	Principal Methods	Proxy Group of Fifteen Electric Utilities
1.	Discounted Cash Flow Model (DCF) (1)	10.29%
2.	Risk Premium Model (RPM) (2)	11.09%
3.	Capital Asset Pricing Model (CAPM) (3)	11.91%
4.	Market Models Applied to Comparable Risk, Non-Price Regulated Companies (4)	12.50%
5.	Indicated Common Equity Cost Rate before Adjustment for Unique Risk	10.29% - 12.50%
6.	Business Risk Adjustment (5)	0.00%
7.	Credit Risk Adjustment (6)	-0.08%
8.	Flotation Cost Adjustment (7)	0.21%
9.	Indicated Common Equity Cost Rate after Adjustment	10.42% - 12.63%
10.	Recommended Common Equity Cost Rate	11.30%

Notes:
(1) From page 6 of this Exhibit.
(2) From page 22 of this Exhibit.
(3) From page 33 of this Exhibit.
(4) From page 38 of this Exhibit.
(5) As discussed in Mr. D'Ascendis' Direct Testimony, a business risk adjustment is not applicable at this time.
(6) Company-specific risk adjustment to reflect the Company's lower risk due to a less risky long-term rating relative to the Utility Proxy Group as detailed in Mr. D'Ascendis' Direct Testimony.
(7) From page 46 of this Exhibit.

Capital Structure Based upon Total Permanent Capital for the
Proxy Group of Fifteen Electric Utilities
2019 - 2023, Inclusive

	2023	2022	2021	2020	2019	5 YEAR AVERAGE
Alliant Energy Corporation						
Long-Term Debt	57.14 %	56.27 %	55.16 %	53.51 %	53.39 %	55.09 %
Preferred Stock	-	-	-	1.58	1.72	0.66
Common Equity	42.86	43.73	44.84	44.91	44.89	44.25
Total Capital	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %
Ameren Corporation						
Long-Term Debt	58.18 %	56.87 %	57.07 %	54.97 %	53.29 %	56.08 %
Preferred Stock	0.47	0.52	0.56	0.70	0.81	0.61
Common Equity	41.35	42.61	42.37	44.32	45.90	43.31
Total Capital	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %
American Electric Power Corporation						
Long-Term Debt	61.39 %	59.85 %	59.86 %	60.19 %	57.30 %	59.72 %
Preferred Stock	-	-	-	-	-	-
Common Equity	38.61	40.15	40.14	39.81	42.70	40.28
Total Capital	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %
Duke Energy Corporation						
Long-Term Debt	60.51 %	59.08 %	56.43 %	55.52 %	55.39 %	57.39 %
Preferred Stock	1.58	1.63	1.73	1.82	1.87	1.72
Common Equity	37.91	39.29	41.84	42.66	42.74	40.89
Total Capital	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %
Edison International						
Long-Term Debt	66.99 %	65.60 %	61.49 %	56.44 %	54.21 %	60.95 %
Preferred Stock	4.96	4.21	4.63	5.19	6.48	5.09
Common Equity	28.06	30.19	33.88	38.37	39.31	33.96
Total Capital	100.01 %	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %
Entergy Corporation						
Long-Term Debt	62.66 %	66.13 %	68.58 %	66.68 %	63.04 %	65.42 %
Preferred Stock	0.85	0.81	0.58	0.76	0.90	0.78
Common Equity	36.49	33.06	30.84	32.57	36.06	33.80
Total Capital	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %
Evergy, Inc.						
Long-Term Debt	55.09 %	52.17 %	51.17 %	52.48 %	51.77 %	52.54 %
Preferred Stock	-	-	-	-	-	-
Common Equity	44.91	47.83	48.83	47.52	48.23	47.46
Total Capital	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %
IDACORP, Inc.						
Long-Term Debt	49.29 %	43.87 %	42.85 %	43.86 %	42.70 %	44.51 %
Preferred Stock	-	-	-	-	-	-
Common Equity	50.71	56.13	57.15	56.14	57.30	55.49
Total Capital	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %

Capital Structure Based upon Total Permanent Capital for the
Proxy Group of Fifteen Electric Utilities
2019 - 2023, Inclusive

	2023	2022	2021	2020	2019	5 YEAR AVERAGE
NorthWestern Corporation						
Long-Term Debt	49.99 %	49.56 %	52.09 %	52.72 %	52.27 %	51.33 %
Preferred Stock	-	-	-	-	-	-
Common Equity	50.01	50.44	47.91	47.28	47.73	48.67
Total Capital	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %
OGE Energy Corporation						
Long-Term Debt	49.03 %	50.75 %	52.57 %	49.04 %	43.56 %	48.99 %
Preferred Stock	-	-	-	-	-	-
Common Equity	50.97	49.25	47.43	50.96	56.44	51.01
Total Capital	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %
Pinnacle West Capital Corporation						
Long-Term Debt	57.67 %	56.30 %	54.46 %	52.85 %	50.91 %	54.44 %
Preferred Stock	-	-	-	-	-	-
Common Equity	42.33	43.70	45.54	47.15	49.09	45.56
Total Capital	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %
PNM Resources, Inc.						
Long-Term Debt	65.72 %	64.92 %	62.93 %	61.52 %	64.02 %	63.82 %
Preferred Stock	0.17	0.18	0.20	0.22	0.25	0.20
Common Equity	34.11	34.90	36.88	38.26	35.73	35.97
Total Capital	100.00 %	100.00 %	100.01 %	100.00 %	100.00 %	99.99 %
Portland General Electric Company						
Long-Term Debt	54.56 %	56.75 %	54.82 %	53.83 %	50.06 %	54.00 %
Preferred Stock	-	-	-	-	-	-
Common Equity	45.44	43.25	45.18	46.17	49.94	46.00
Total Capital	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %
Southern Company						
Long-Term Debt	65.50 %	64.37 %	64.99 %	63.22 %	61.71 %	63.96 %
Preferred Stock	-	-	0.36	0.38	0.40	0.22
Common Equity	34.50	35.63	34.65	36.40	37.90	35.82
Total Capital	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %
Xcel Energy Inc.						
Long-Term Debt	59.11 %	58.97 %	58.91 %	57.93 %	57.77 %	58.54 %
Preferred Stock	-	-	-	-	-	-
Common Equity	40.89	41.03	41.09	42.07	42.23	41.46
Total Capital	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %
Proxy Group of Fifteen Electric Utilities						
Long-Term Debt	58.19 %	57.43 %	56.89 %	55.65 %	54.09 %	56.45 %
Preferred Stock	0.54	0.49	0.54	0.71	0.83	0.62
Common Equity	41.28	42.08	42.57	43.64	45.08	42.93
Total Capital	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %

Source of Information: Annual Forms 10-K.

FirstEnergy Pennsylvania
Operating Subsidiary Company Capital Structures of the
Proxy Group of Fifteen Electric Utilities

Company Name	Parent Company Ticker	2023 Common Equity	Preferred Equity	Long-Term Debt	Total Capital
Interstate Power and Light Company	LNT	50.10%	0.00%	49.90%	100.00%
Wisconsin Power and Light Company	LNT	54.09%	0.00%	45.91%	100.00%
Ameren Illinois Company	AEE	56.20%	0.41%	43.39%	100.00%
Union Electric Company	AEE	51.74%	0.60%	47.66%	100.00%
AEP Texas Inc.	AEP	44.42%	0.00%	55.58%	100.00%
Appalachian Power Company	AEP	48.12%	0.00%	51.88%	100.00%
Indiana Michigan Power Company	AEP	46.69%	0.00%	53.31%	100.00%
Kentucky Power Company	AEP	42.31%	0.00%	57.69%	100.00%
Kingsport Power Company	AEP	NA	NA	NA	0.00%
Ohio Power Company	AEP	50.83%	0.00%	49.17%	100.00%
Public Service Company of Oklahoma	AEP	50.54%	0.00%	49.46%	100.00%
Southwestern Electric Power Company	AEP	49.75%	0.00%	50.25%	100.00%
Wheeling Power Company	AEP	NA	NA	NA	0.00%
Duke Energy Carolinas, LLC	DUK	51.22%	0.00%	48.78%	100.00%
Duke Energy Florida, LLC	DUK	48.41%	0.00%	51.59%	100.00%
Duke Energy Indiana, LLC	DUK	52.40%	0.00%	47.60%	100.00%
Duke Energy Kentucky, Inc.	DUK	61.34%	0.00%	38.66%	100.00%
Duke Energy Ohio, Inc.	DUK	59.06%	0.00%	40.94%	100.00%
Duke Energy Progress, LLC	DUK	47.28%	0.00%	52.72%	100.00%
Southern California Edison Company	EIX	37.00%	4.88%	58.12%	100.00%
Entergy Arkansas, LLC	ETR	44.03%	0.00%	55.97%	100.00%
Entergy Louisiana, LLC	ETR	54.83%	0.00%	45.17%	100.00%
Entergy Mississippi, LLC	ETR	49.01%	0.00%	50.99%	100.00%
Entergy New Orleans, LLC	ETR	53.96%	0.00%	46.04%	100.00%
Entergy Texas, Inc.	ETR	48.32%	0.61%	51.07%	100.00%
Evergy Kansas Central, Inc.	EVRG	51.14%	0.00%	48.86%	100.00%
Evergy Kansas South, Inc.	EVRG	NA	NA	NA	0.00%
Evergy Metro, Inc.	EVRG	51.77%	0.00%	48.23%	100.00%
Evergy Missouri West, Inc.	EVRG	NA	NA	NA	0.00%
Westar Energy (KPL)	EVRG	NA	NA	NA	0.00%
Idaho Power Company	IDA	49.61%	0.00%	50.39%	100.00%
NorthWestern Corporation	NWE	49.93%	0.00%	50.07%	100.00%
Oklahoma Gas and Electric Company	OGE	53.52%	0.00%	46.48%	100.00%
Public Service Co. of New Mexico	PNM	44.18%	0.26%	55.55%	100.00%
Texas-New Mexico Power Company	PNM	49.25%	0.00%	50.75%	100.00%
Arizona Public Service Company	PNW	45.81%	0.00%	54.19%	100.00%
Portland General Electric Company	POR	43.49%	0.00%	56.51%	100.00%
Alabama Power Company	SO	52.24%	0.00%	47.76%	100.00%
Georgia Power Company	SO	54.89%	0.00%	45.11%	100.00%
Mississippi Power Company	SO	54.79%	0.00%	45.21%	100.00%
Northern States Power Company	XEL	51.29%	0.00%	48.71%	100.00%
Northern States Power Company	XEL	53.01%	0.00%	46.99%	100.00%
Public Service Company of Colorado	XEL	55.05%	0.00%	44.95%	100.00%
Southwestern Public Service Company	XEL	51.77%	0.00%	48.23%	100.00%
	Average	50.34%	0.17%	49.48%	
	Minimum	37.00%	0.00%	38.66%	
	Maximum	61.34%	4.88%	58.12%	

Source: S&P Global Market Intelligence.

FirstEnergy Pennsylvania
Indicated Common Equity Cost Rate Using the Discounted Cash Flow Model for the
Utility Proxy Group

	[1]	[2]	[3]	[4]	[5]	[6]	[7]
Proxy Group of Fifteen Electric Utilities	Average Dividend Yield (1)	Value Line Projected Five Year Growth in EPS (2)	Zack's Five Year Projected Growth Rate in EPS	Yahoo! Finance Projected Five Year Growth in EPS	Average Projected Five Year Growth in EPS (3)	Adjusted Dividend Yield (4)	Indicated Common Equity Cost Rate (5)
Alliant Energy Corporation	3.85 %	6.50 %	6.10 %	6.30 %	6.30 %	3.97 %	10.27 %
Ameren Corporation	3.67	6.50	6.20	4.80	5.83	3.78	9.61
American Electric Power Corporation	4.09	6.50	6.10	6.36	6.32	4.22	10.54
Duke Energy Corporation	4.17	5.00	6.10	6.66	5.92	4.29	10.21
Edison International	4.37	6.00	NA	7.60	6.80	4.52	11.32
Entergy Corporation	4.24	0.50	7.30	6.80	4.87	4.34	9.21
Evergy, Inc.	4.87	7.50	5.00	6.00	6.17	5.02	11.19
IDACORP, Inc.	3.55	5.00	NA	4.40	4.70	3.63	8.33
NorthWestern Corporation	5.17	4.00	NA	4.50	4.25	5.28	9.53
OGE Energy Corporation	4.83	6.50	5.00	(12.34)	5.75	4.97	10.72
Pinnacle West Capital Corporation	4.73	4.50	8.20	7.20	6.63	4.89	11.52
PNM Resources, Inc.	4.16	5.00	2.50	4.42	3.97	4.24	8.21
Portland General Electric Company	4.69	6.00	NA	12.50	9.25	4.91	14.16 (6)
Southern Company	3.93	6.50	6.10	7.30	6.63	4.06	10.69
Xcel Energy Inc.	4.07	7.00	6.40	6.73	6.71	4.21	10.92
						Average	10.16 %
						Median	10.41 %
						Average of Mean and Median	10.29 %

Notes:

(1) Indicated dividend at 05/31/2024 divided by the average closing price of the last 60 trading days ending 05/31/2024 for each company.

(2) From pages 7 through 21 of this Exhibit

(3) Average of columns 2 through 4 excluding negative growth rates.

(4) This reflects a growth rate component equal to one-half the conclusion of growth rate (from column 5) x column 1 to reflect the periodic payment of dividends (Gordon Model) as opposed to the continuous payment. Thus, for Alliant Energy Corporation, 3.85% x (1+(1/2 x 6.30%)) = 3.97%.

(5) Column 5 + Column 6.

(6) Results were excluded from the final average and median as they were more than two standard deviations from the proxy group's mean.

Source of Information: Value Line Investment Survey.
www.zacks.com, Downloaded on 05/31/2024.
www.yahoo.com, Downloaded on 05/31/2024.

ALLIANT ENERGY NDQ-LNT

RECENT PRICE **47.43** | P/E RATIO **16.5** (Trailing: 17.1 Median: 21.0) | RELATIVE P/E RATIO **0.95** | DIV'D YLD **3.8%** | **VALUE LINE**

TIMELINESS 4 Lowered 10/27/23
SAFETY 2 Raised 9/28/07
TECHNICAL 3 Raised 3/1/24
BETA .90 (1.00 = Market)

18-Month Target Price Range

Low-High	Midpoint (% to Mid)
$40-$68	$54 (15%)

2027-29 PROJECTIONS

	Price	Gain	Ann'l Total Return
High	85	(+80%)	*19%*
Low	60	(+25%)	*10%*

Institutional Decisions

	1Q2023	2Q2023	3Q2023
to Buy	303	270	277
to Sell	259	267	282
Hld's(000)	193788	196380	204187

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
High:	27.1	34.9	35.4	41.0	45.6	46.6	55.4	60.3	62.3	65.4	56.3	52.4						
Low:	21.9	25.0	27.1	30.4	36.6	36.8	40.8	37.7	46.0	47.2	45.2	47.0						

LEGENDS
28.00 x Dividends p sh divided by Interest Rate
. . . . Relative Price Strength
2-for-1 split 5/16
Options: Yes
Shaded area indicates recession

Target Price Range 2027 2028 2029: 128, 96, 80, 64, 48, 40, 32, 24, 16, 12

Percent shares traded: 24, 16, 8

% TOT. RETURN 1/24

	THIS STOCK	VL ARITH.* INDEX
1 yr.	-6.7	3.7
3 yr.	9.9	20.4
5 yr.	26.6	63.1

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	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Revenues per sh	16.67	15.51	15.40	16.51	13.94	14.77	15.10	14.34	14.58	14.62	14.97	14.89	13.67	14.65	16.74	15.72	*16.75*	*17.30*
"Cash Flow" per sh	2.28	2.10	2.60	2.75	2.95	3.34	3.49	3.45	3.43	3.97	4.32	4.59	4.92	5.25	5.40	5.38	*5.65*	*5.85*
Earnings per sh A	1.27	.95	1.38	1.38	1.53	1.65	1.74	1.69	1.65	1.99	2.19	2.33	2.47	2.63	2.73	2.78	*3.05*	*3.25*
Div'd Decl'd per sh B ■ †	.70	.75	.79	.85	.90	.94	1.02	1.10	1.18	1.26	1.34	1.42	1.52	1.61	1.71	1.81	*1.92*	*2.04*
Cap'l Spending per sh	3.98	5.43	3.91	3.03	5.22	3.32	3.78	4.25	5.26	6.34	6.92	6.69	5.47	4.67	5.91	7.24	*5.80*	*5.60*
Book Value per sh C	12.78	12.54	13.05	13.57	14.12	14.79	15.54	16.41	16.96	18.08	19.43	21.24	22.76	23.91	24.99	26.46	*27.65*	*28.85*
Common Shs Outst'g D	220.90	221.31	221.79	222.04	221.97	221.89	221.87	226.92	227.67	231.35	236.06	245.02	249.87	250.47	251.14	256.10	*256.70*	*256.70*
Avg Ann'l P/E Ratio	13.4	13.9	12.5	14.5	14.5	15.3	16.6	18.1	22.3	20.6	19.1	21.2	21.2	21.2	21.4	18.8	*Bold figures are Value Line estimates*	
Relative P/E Ratio	.81	.93	.80	.91	.92	.86	.87	.91	1.17	1.04	1.03	1.13	1.09	1.15	1.24	1.05		
Avg Ann'l Div'd Yield	4.1%	5.7%	4.6%	4.3%	4.1%	3.7%	3.5%	3.6%	3.2%	3.1%	3.2%	2.9%	2.9%	2.9%	2.9%	3.5%		
Revenues ($mill)							3350.3	3253.6	3320.0	3382.2	3534.5	3647.7	3416.0	3669.0	4205.0	4027.0	*4300*	*4440*
Net Profit ($mill)							395.7	390.9	384.0	466.1	522.3	567.4	624.0	674.0	686.0	703.0	*780*	*835*
Income Tax Rate							10.1%	15.3%	13.4%	12.5%	8.4%	10.8%	- -	- -	3.1%	.6%	*2.0%*	*2.0%*
AFUDC % to Net Profit							8.8%	9.4%	16.3%	10.7%	14.5%	16.3%	8.8%	3.7%	8.7%	14.2%	*6.0%*	*6.0%*
Long-Term Debt Ratio							49.7%	47.3%	51.5%	47.8%	52.3%	50.6%	53.5%	52.9%	55.0%	54.8%	*56.5%*	*55.0%*
Common Equity Ratio							47.5%	50.0%	46.1%	49.8%	45.7%	47.6%	44.9%	47.1%	45.0%	45.2%	*43.5%*	*45.0%*
Total Capital ($mill)							7257.2	7446.3	8377.6	8392.8	10032	10938	12657	12725	13944	15002	*16220*	*16530*
Net Plant ($mill)							6442.0	8970.2	9809.9	10798	12462	13527	14336	14987	16247	17157	*18300*	*18600*
Return on Total Cap'l							6.5%	6.3%	5.6%	6.7%	6.3%	6.3%	5.9%	6.3%	6.1%	6.0%	*6.0%*	*6.5%*
Return on Shr. Equity							10.8%	10.0%	9.5%	10.6%	10.9%	10.5%	10.6%	11.3%	10.9%	10.4%	*11.0%*	*11.5%*
Return on Com Equity E							11.2%	10.2%	9.7%	10.9%	11.2%	10.7%	10.8%	11.0%	10.9%	10.4%	*11.0%*	*11.5%*
Retained to Com Eq							4.6%	3.6%	2.8%	4.0%	4.4%	4.2%	4.2%	4.3%	4.1%	3.6%	*4.0%*	*4.0%*
All Div'ds to Net Prof							60%	66%	72%	64%	62%	61%	62%	62%	62%	65%	*63%*	*63%*

CAPITAL STRUCTURE as of 12/31/23
Total Debt $9509 mill. **Due in 5 Yrs** $2984 mill.
LT Debt $8225 mill. **LT Interest** $370 mill.
(LT interest earned: 2.8x)

Leases, Uncapitalized Annual rentals $3 mill.

Pension Assets-12/23 $732 mill.
Oblig $876 mill.

Pfd Stock None

Common Stock 256,100,293 shs.

MARKET CAP: $12.1 billion (Large Cap)

ELECTRIC OPERATING STATISTICS

	2021	2022	2023
% Change Retail Sales (KWH)	+3.7	-.7	
Avg. Indust. Use (MWH)	11696	11494	11435
Avg. Indust. Revs. per KWH (¢)	7.64	8.39	8.47
Capacity at Peak (Mw)	NA	NA	NA
Peak Load, Summer (Mw)	5486	5629	5856
Annual Load Factor (%)	NA	NA	NA
% Change Customers (yr-end)	+.8	+.7	+.7
Fixed Charge Cov. (%)	259	NA	NA

ANNUAL RATES

of change (per sh)	Past 10 Yrs.	Past 5 Yrs.	Est'd '21-'23 to '27-'29
Revenues	.5%	1.5%	*2.0%*
"Cash Flow"	6.0%	6.5%	*3.5%*
Earnings	6.0%	7.0%	*6.5%*
Dividends	6.5%	6.5%	*6.0%*
Book Value	6.0%	6.5%	*5.0%*

QUARTERLY REVENUES ($ mill.)

Calendar	Mar.31	Jun.30	Sep.30	Dec.31	Full Year
2021	901	817	1024	927	3669
2022	1068	943	1135	1059	4205
2023	1077	912	1077	961	4027
2024	*1150*	*975*	*1150*	*1025*	*4300*
2025	*1185*	*1005*	*1185*	*1065*	*4440*

EARNINGS PER SHARE A

Calendar	Mar.31	Jun.30	Sep.30	Dec.31	Full Year
2021	.68	.57	1.02	.35	2.63
2022	.77	.63	.90	.43	2.73
2023	.65	.64	1.02	.47	2.78
2024	*.69*	*.65*	*1.07*	*.64*	*3.05*
2025	*.74*	*.69*	*1.14*	*.68*	*3.25*

QUARTERLY DIVIDENDS PAID B ■ †

Calendar	Mar.31	Jun.30	Sep.30	Dec.31	Full Year
2020	.38	.38	.38	.38	1.52
2021	.4025	.4025	.4025	.4025	1.61
2022	.4275	.4275	.4275	.4275	1.71
2023	.4525	.4525	.4525	.4525	1.81
2024	.48				

BUSINESS: Alliant Energy Corporation is the parent company of Interstate Power and Light Company (IPL) and Wisconsin Power and Light Company (WPL). Together, the utility subsidiaries serve approximately one million electric and 425,000 natural gas customers in Wisconsin and Iowa. Electric revenue: residential, 36%; commercial, 25%; industrial, 29%; wholesale, 8%; other, 2%. Generating sources: coal, 32%; gas, 32%; wind, 16%; other, 1%; purchased, 19%. Fuel costs: 25% of revs. '22 reported deprec. rates: 2.9%-6.1%. Has 3,300 employees. Chairman, President & CEO: John O. Larsen. Inc.: Wisconsin. Address: 4902 N. Biltmore Lane, Madison, WI 53718-2148. Tel.: 608-458-3311. Internet: www.alliantenergy.com.

Alliant Energy posted fairly modest bottom-line growth last year. Indeed, on a GAAP basis, earnings rose just 2% to $2.78 a share in 2023, well below the 6% average annual gains that the Madison, Wisconsin-based electric and natural gas utility enjoyed over the past decade. Relatively mild weather across Alliant's two-state service area hurt heating and cooling demand. The modest earnings gain also reflected the further write down of tax assets on Alliant's balance sheet after Iowa's Department of Revenue reduced state levies on corporate income. That said, on a normalized basis, excluding the two aforementioned factors, EPS growth was approximately 5.5%, within the utility company's long-term target range.

We have profits rising roughly 8%, to $3.05 a share, in 2024. Underpinning our optimism is, in part, an expectation that Alliant will continue to exhibit good cost discipline. To that point, operating and maintenance expenses declined $30 million in 2023, helped by the retirement of the Lansing coal-fired power plant in northeast Iowa.

Leadership is budgeting more than $4 billion for renewable-energy and battery-storage projects between 2023 and 2027. Importantly, going green will greatly reduce the utility's reliance on fossil fuels, the price of which can fluctuate significantly. At the same time, Alliant stands to earn sizable tax credits, which it can monetize and use to further lower service costs.

Power demand may increase at a fairly modest clip over the next decade or two. A recent study ranked Wisconsin 39th among the 50 states for likely population growth between 2020 and 2040. Iowa, meanwhile, was just a bit better, at 28th. That said, word that Alliant has recently seen an uptick in economic development interest augurs well not only for commercial activity across the utility company's service area but also for the Midwest as a destination for job seekers.

Alliant shares remain an untimely selection for relative year-ahead price performance. Still, the utility company boasts both a fairly attractive dividend (current yield: 3.8%) and solid long-term total return potential.

Nils C. Van Liew *March 8, 2024*

(A) Diluted EPS. Excl. nonrecurring losses: '11, 1¢; '12, 8¢. '20 & '21 EPS don't sum due to rounding. Next earnings report due early May. **(B)** Dividends historically paid in mid-Feb., May, Aug., and Nov. ■ Dividend reinvestment plan avail. † Shareholder investment plan avail. **(C)** Incl. deferred charges. In '21: $1,980 mill., $7.91/sh. **(D)** In millions, adj. for split. **(E)** Rate base: Orig. cost. Rates all'd on com. eq. in IA in '20: various; in WI in '22: 10%; earned on avg. com. eq., '21: 11.3%. Regulatory Climate: Wisconsin, Above Average; Iowa, Average.

Company's Financial Strength	B++
Stock's Price Stability	95
Price Growth Persistence	60
Earnings Predictability	100

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AMEREN NYSE-AEE

RECENT PRICE **70.83** | P/E RATIO **15.4** (Trailing: 16.2 Median: 20.0) | RELATIVE P/E RATIO **0.89** | DIV'D YLD **3.8%** | **VALUE LINE**

TIMELINESS 4 Lowered 12/29/23
SAFETY 1 Raised 9/10/21
TECHNICAL 4 Lowered 3/8/24
BETA .90 (1.00 = Market)

18-Month Target Price Range

Low-High	Midpoint (% to Mid)
$61-$116	$89 (25%)

2027-29 PROJECTIONS

	Price	Gain	Ann'l Total Return
High	125	(+75%)	*18%*
Low	105	(+50%)	*13%*

Institutional Decisions

	1Q2023	2Q2023	3Q2023
to Buy	296	289	280
to Sell	268	287	314
Hld's(000)	205221	204708	210352

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
High:	37.3	48.1	46.8	54.1	64.9	70.9	80.9	87.7	90.8	99.2	91.2	74.8							
Low:	30.6	35.2	37.3	41.5	51.4	51.9	63.1	58.7	69.8	73.3	69.7	67.0							

LEGENDS
35.70 x Dividends p sh
Relative Price Strength
Options: Yes
Shaded area indicates recession

Target Price Range 2027 2028 2029

% TOT. RETURN 1/24

	THIS STOCK	VL ARITH.* INDEX
1 yr.	-17.4	3.7
3 yr.	4.0	20.4
5 yr.	14.1	63.1

2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	© VALUE LINE PUB. LLC	27-29
36.92	29.87	31.77	31.04	28.14	24.06	24.95	25.13	25.04	25.46	25.73	24.00	22.87	24.81	30.37	28.10	***30.85***	***32.35***	Revenues per sh	***33.70***
6.44	6.06	6.33	5.87	5.87	5.25	5.77	6.08	6.59	6.80	7.64	7.83	8.08	8.89	9.59	9.99	***10.55***	***11.15***	"Cash Flow" per sh	***12.25***
2.88	2.78	2.77	2.47	2.41	2.10	2.40	2.38	2.68	2.77	3.32	3.35	3.50	3.84	4.14	4.37	***4.60***	***4.90***	Earnings per sh [A]	***5.75***
2.54	1.54	1.54	1.56	1.60	1.60	1.61	1.66	1.72	1.78	1.85	1.92	2.00	2.20	2.36	2.52	***2.68***	***2.86***	Div'd Decl'd per sh [B] ■	***3.30***
9.75	7.51	4.66	4.50	5.49	5.87	7.66	8.12	8.78	9.05	9.56	9.92	13.02	13.67	12.79	***12.90***	***12.55***	***12.80***	Cap'l Spending per sh	***13.00***
32.80	33.08	32.15	32.64	27.27	26.97	27.67	28.63	29.27	29.61	31.21	32.73	35.29	37.64	40.11	40.26	***42.90***	***45.95***	Book Value per sh [C]	***52.65***
212.30	237.40	240.40	242.60	242.63	242.63	242.63	242.63	242.63	242.63	244.50	246.20	253.30	257.70	262.00	267.00	***269.00***	***272.00***	Common Shs Outst'g [D]	***285.00***
14.2	9.3	9.7	11.9	13.4	16.5	16.7	17.5	18.3	20.6	18.3	22.1	22.2	21.4	21.5	18.8	*Bold figures are Value Line estimates*		Avg Ann'l P/E Ratio	***20.0***
.85	.62	.62	.75	.85	.93	.88	.88	.96	1.04	.99	1.18	1.14	1.16	1.24	1.07			Relative P/E Ratio	***1.10***
6.2%	6.0%	5.8%	5.3%	5.0%	4.6%	4.0%	4.0%	3.5%	3.1%	3.0%	2.6%	2.6%	2.7%	2.7%	3.3%			Avg Ann'l Div'd Yield	***3.0%***
6053.0	6098.0	6076.0	6177.0	6291.0	5910.0	5794.0	6394.0	7957.0	7502.0	***8300***	***8800***	Revenues ($mill)	***9600***
593.0	585.0	659.0	683.0	821.0	834.0	877.0	995.0	1074.0	1166.8	***1235***	***1330***	Net Profit ($mill)	***1640***
38.9%	38.3%	36.7%	38.2%	22.4%	17.9%	15.0%	13.6%	14.0%	12.0%	***12.0%***	***12.0%***	Income Tax Rate	***12.0%***
5.7%	5.1%	4.1%	5.6%	6.9%	5.8%	5.5%	6.0%	5.0%	6.0%	***5.0%***	***5.0%***	AFUDC % to Net Profit	***4.0%***
47.2%	49.3%	47.7%	49.2%	50.3%	52.1%	55.0%	56.1%	56.6%	55.7%	***53.5%***	***52.5%***	Long-Term Debt Ratio	***51.0%***
51.7%	49.7%	51.3%	49.8%	48.8%	47.1%	44.3%	43.3%	43.4%	43.8%	***46.0%***	***47.0%***	Common Equity Ratio	***48.5%***
12975	13968	13840	14420	15632	17116	20158	22391	24193	***24950***	***25750***	***26450***	Total Capital ($mill)	***29500***
17424	18799	20113	21466	22810	24376	26807	29261	31262	***33050***	***35000***	***36300***	Net Plant ($mill)	***38400***
5.8%	5.3%	6.0%	6.0%	6.4%	6.0%	5.3%	5.3%	5.4%	5.5%	***5.0%***	***5.0%***	Return on Total Cap'l	***6.0%***
8.7%	8.3%	9.1%	9.3%	10.6%	10.2%	9.7%	10.1%	10.2%	11.0%	***11.0%***	***11.0%***	Return on Shr. Equity	***10.0%***
8.7%	8.3%	9.2%	9.4%	10.7%	10.3%	9.7%	10.2%	10.2%	11.0%	***11.0%***	***11.0%***	Return on Com Equity [E]	***10.0%***
2.9%	2.5%	3.3%	3.4%	4.8%	4.4%	4.2%	4.4%	4.4%	5.0%	***5.0%***	***5.0%***	Retained to Com Eq	***4.0%***
67%	70%	64%	64%	56%	57%	57%	57%	57%	57%	***56%***	***56%***	All Div'ds to Net Prof	***60%***

CAPITAL STRUCTURE as of 9/30/23
Total Debt $16018 mill. **Due in 5 Yrs** $2789 mill.
LT Debt $13829 mill. **LT Interest** $450 mill.
(LT interest earned: 3.8x)
Pension Assets-12/22 $5745 mill.
Oblig $5457 mill.
Pfd Stock $129 mill. **Pfd Div'd** $5 mill.
807,595 sh. $3.50 to $5.50 cum. (no par), $100 stated val., redeem. $102.176-$110/sh.; 487,508 sh. 4.00% to 5.16%, $100 par, redeem. $100-$104.30/sh.
Common Stock 262,945,048 shs.
as of 10/31/23
MARKET CAP: $18.6 billion (Large Cap)

ELECTRIC OPERATING STATISTICS

	2020	2021	2022
% Change Retail Sales (KWH)	-3.5	-5.6	+2.1
Avg. Indust. Use (MWH)	NA	NA	NA
Avg. Indust. Revs. per KWH (¢)	NA	NA	NA
Capacity at Peak (Mw)	NA	NA	NA
Peak Load, Summer (Mw)	NA	NA	NA
Annual Load Factor (%)	NA	NA	NA
% Change Customers (yr-end)	NA	NA	NA
Fixed Charge Cov. (%)	307	291	325

ANNUAL RATES of change (per sh)

	Past 10 Yrs.	Past 5 Yrs.	Est'd '21-'23 to '27-'29
Revenues	-1.5%	.5%	*4.0%*
"Cash Flow"	4.0%	6.5%	*5.5%*
Earnings	4.0%	8.0%	*6.5%*
Dividends	3.5%	5.0%	*6.5%*
Book Value	2.0%	5.5%	*6.5%*

QUARTERLY REVENUES ($ mill.)

Calendar	Mar.31	Jun.30	Sep.30	Dec.31	Full Year
2021	1566	1472	1811	1545	6394
2022	1879	1726	2306	2046	7957
2023	2062	1760	2060	1620	7502
2024	***2100***	***1800***	***2400***	***2000***	***8300***
2025	***2200***	***1800***	***2500***	***2300***	***8800***

EARNINGS PER SHARE [A]

Calendar	Mar.31	Jun.30	Sep.30	Dec.31	Full Year
2021	.91	.80	1.65	.48	3.84
2022	.97	.80	1.74	.63	4.14
2023	1.00	.90	1.87	.60	4.37
2024	***1.15***	***.90***	***1.95***	***.60***	***4.60***
2025	***1.20***	***.95***	***2.00***	***.75***	***4.90***

QUARTERLY DIVIDENDS PAID [B] ■

Calendar	Mar.31	Jun.30	Sep.30	Dec.31	Full Year
2020	.495	.495	.495	.515	2.00
2021	.55	.55	.55	.55	2.20
2022	.59	.59	.59	.59	2.36
2023	.63	.63	.63	.63	2.52
2024					

BUSINESS: Ameren Corporation is a holding company formed through the merger of Union Electric and CIPSCO. Has 1.2 million electric and 127,000 gas customers in Missouri; 1.2 million electric and 813,000 gas customers in Illinois. Discontinued nonregulated power-generation operation in '13. Electric revenue breakdown: residential, 49%; commercial, 34%; industrial, 8%; other, 9%. Generating sources: coal, 73%; nuclear, 11%; hydro & other, 9%; purchased, 7%. Fuel costs: 25% of revenues. Has approximately 9,250 employees. Chairman: Warner L. Baxter. President & CEO: Martin J. Lyons, Jr. Inc.: Missouri. Address: One Ameren Plaza, 1901 Chouteau Ave., P.O. Box 66149, St. Louis, MO 63166-6149. Tel.: 314-621-3222. Internet: www.ameren.com.

Ameren has continued to perform consistently well over the past decade. Over the past 10 years, weather-normalized core earnings per share have risen at a compound annual growth rate of 7.8% while annual dividends paid per share have increased approximately 58%. The board of directors approved a quarterly dividend increase of 6.3%, representing more than a decade of consecutive hikes. Meanwhile, Ameren remains committed to its goals for increases to be in a range of 6%-8% annually (matching its target for earnings growth), with a payout ratio of 55%-65%.

Recent financial results and the 2024 outlook appear to be solid. Indeed, the company reported a 10% year over year rise in earnings per share in 2023, on a weather-normalized basis. The utility continues to benefit from increased infrastructure investments, higher electric service rates, lower tax expenses, and strong rate base growth. And, these catalysts will likely remain prevalent over the next few years. We expect 2024 earnings to come in at $4.60 a share, within management's EPS growth target of 6%-8%.

We are introducing our 2025 bottom-line estimate of $4.90 per share. Ameren will have a full year's effect of rate relief in Missouri and Illinois, and will continue to benefit from rate base growth and increased infrastructure investment over that interim. Too, the Inflation Reduction Act should continue to support the clean energy transition, reducing the costs of related infrastructure investments for customers over the long term. The utility expects to invest approximately $4.4 billion during 2024 in electric, natural gas, and transmission infrastructure compared to $3.5 billion last year. We also think the company will earn $5.75 per share by 2027-2029.

This stock is best suited for conservative income-oriented investors. Indeed, the dividend yield of this untimely but high-quality stock is about average for a utility, which is one of the highest dividend-paying industries in the market. What's more, capital appreciation potential for both the 18-month and 3- to 5-year time frames is solid compared to most of its peers.

Zachary J. Hodgkinson *March 8, 2024*

(A) Diluted EPS. Excl. nonrec. gain (losses): '10, ($2.19); '11, (32¢); '12, ($6.42); '17, (63¢); gain (loss) from discontinued ops.: '13, (92¢); '15, 21¢. Next earnings report due mid-May. **(B)** Div'ds paid late Mar., June, Sept., & Dec. ■ Div'd reinvest. plan avail. **(C)** Incl. intang. In '21: $6.60/sh. **(D)** In mill. **(E)** Rate base: Orig. cost depr. Rate allowed on com. eq. in MO in '22: elec. & gas, none specified; in IL: electric, varies; in '21: gas, 9.67%; earned on avg. com. eq., '21: 10.6%.

Company's Financial Strength	A
Stock's Price Stability	95
Price Growth Persistence	80
Earnings Predictability	100

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AMERICAN ELEC. PWR. NDQ-AEP

RECENT PRICE **80.77** | P/E RATIO **14.2** (Trailing: 17.0 Median: 18.0) | RELATIVE P/E RATIO **0.82** | DIV'D YLD **4.4%** | **VALUE LINE**

TIMELINESS 4 Lowered 12/15/23
SAFETY 1 Raised 3/17/17
TECHNICAL 4 Raised 2/9/24
BETA .80 (1.00 = Market)

18-Month Target Price Range

Low-High	Midpoint (% to Mid)
$70-$125	$98 (20%)

2027-29 PROJECTIONS

	Price	Gain	Ann'l Total Return
High	145	(+80%)	*19%*
Low	115	(+40%)	*13%*

Institutional Decisions

	1Q2023	2Q2023	3Q2023
to Buy	635	596	599
to Sell	532	572	557
Hld's(000)	381232	386016	391405

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
High:	51.6	63.2	65.4	71.3	78.1	81.1	96.2	105.0	91.5	105.6	98.3	84.6						
Low:	41.8	45.8	52.3	56.8	61.8	62.7	72.3	65.1	74.8	80.3	69.4	75.2						

LEGENDS
29.40 x Dividends p sh
Relative Price Strength
Options: Yes
Shaded area indicates recession

Target Price Range 2027 2028 2029

200 160 100 80 60 50 40 30 20

Percent shares traded 24 16 8

% TOT. RETURN 1/24

	THIS STOCK	VL ARITH.* INDEX
1 yr.	-13.4	3.7
3 yr.	67.3	20.4
5 yr.	5.5	63.1

	35.56	28.22	30.01	31.27	30.77	31.48	34.78	33.51	33.31	31.35	32.84	31.49	30.04	33.30	38.20	36.08	*38.75*	*40.20*
Revenues per sh																	*38.75*	*40.20*
	6.84	6.32	6.29	6.83	6.92	7.02	7.57	7.98	8.47	7.95	8.77	9.35	10.28	10.98	10.72	10.92	*11.65*	*12.35*
"Cash Flow" per sh																	*11.65*	*12.35*
	2.99	2.97	2.60	3.13	2.98	3.18	3.34	3.59	4.23	3.62	3.90	4.08	4.42	4.96	5.09	5.24	*5.60*	*6.00*
Earnings per sh A																	*5.60*	*6.00*
	1.64	1.64	1.71	1.85	1.88	1.95	2.03	2.15	2.27	2.39	2.53	2.71	2.84	3.00	3.17	3.37	*3.60*	*3.81*
Div'd Decl'd per sh B ■ †																	*3.60*	*3.81*
	9.83	6.19	5.07	5.74	6.45	7.75	8.68	9.37	9.98	11.79	12.89	12.43	12.72	11.43	13.18	*15.35*	*14.15*	*14.10*
Cap'l Spending per sh																	*14.15*	*14.10*
	26.33	27.49	28.33	30.33	31.37	32.98	34.37	36.44	35.38	37.17	38.58	39.73	41.38	44.49	46.60	48.46	*55.05*	*58.90*
Book Value per sh C																	*55.05*	*58.90*
	406.07	478.05	480.81	483.42	485.67	487.78	489.40	491.05	491.71	492.01	493.25	494.17	496.60	504.21	513.87	526.18	*530.00*	*535.00*
Common Shs Outst'g D																	*530.00*	*535.00*
	13.1	10.0	13.4	11.9	13.8	14.5	15.9	15.8	15.2	19.3	18.0	21.4	19.6	17.1	21.1	16.2	*Bold figures are Value Line estimates*	
Avg Ann'l P/E Ratio																	*Bold figures are Value Line estimates*	
	.79	.67	.85	.75	.88	.81	.84	.80	.80	.97	.97	1.14	1.01	.92	1.23	.93	*Bold figures are Value Line estimates*	
Relative P/E Ratio																	*Bold figures are Value Line estimates*	
	4.2%	5.5%	4.9%	5.0%	4.6%	4.2%	3.8%	3.8%	3.5%	3.4%	3.6%	3.1%	3.3%	3.5%	3.3%	4.5%		
Avg Ann'l Div'd Yield																	*Bold figures are Value Line estimates*	

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CAPITAL STRUCTURE as of 12/31/23
Total Debt $40483 mill. **Due in 5 Yrs** $12886 mill.
LT Debt $37653 mill. **LT Interest** $1400 mill.

Leases, Uncapitalized Annual rentals $119.6 mill.

Pfd Stock None

Common Stock 526,184,585 shs.

MARKET CAP: $42.5 billion (Large Cap)

	17020	16453	16380	15425	16196	15561	14919	16792	19640	18982	*20550*	*21500*
Revenues ($mill)											*20550*	*21500*
	1634.0	1763.4	2073.6	1783.2	1923.8	2019.0	2200.1	2448.1	2307.2	2757.2	*2970*	*3210*
Net Profit ($mill)											*2970*	*3210*
	37.8%	35.1%	26.8%	33.7%	5.8%	.7%	1.9%	4.6%	NMF	*21.0%*	*21.0%*	*21.0%*
Income Tax Rate											*21.0%*	*21.0%*
	9.0%	11.0%	8.0%	8.0%	10.7%	12.7%	9.7%	7.8%	7.0%	7.0%	*7.0%*	*6.5%*
AFUDC % to Net Profit											*7.0%*	*6.5%*
	49.0%	49.8%	50.0%	51.5%	53.2%	56.1%	58.5%	58.3%	58.5%	58.2%	*58.0%*	*58.0%*
Long-Term Debt Ratio											*58.0%*	*58.0%*
	51.0%	50.2%	50.0%	48.5%	46.8%	43.9%	41.5%	41.7%	42.0%	42.0%	*42.0%*	*42.0%*
Common Equity Ratio											*42.0%*	*42.0%*
	33001	35633	34775	37707	40677	44759	49537	53734	57520	*62950*	*68900*	*70730*
Total Capital ($mill)											*68900*	*70730*
	44117	46133	45639	50262	55099	60138	63902	66001	71283	*74600*	*78000*	*81250*
Net Plant ($mill)											*78000*	*81250*
	6.3%	6.1%	7.2%	5.9%	5.9%	5.6%	5.6%	5.6%	4.0%	*4.5%*	*4.5%*	*4.5%*
Return on Total Cap'l											*4.5%*	*4.5%*
	9.7%	9.9%	11.9%	9.8%	10.1%	10.3%	10.7%	11.1%	9.7%	*10.0%*	*10.0%*	*10.0%*
Return on Shr. Equity											*10.0%*	*10.0%*
	9.7%	9.9%	11.9%	9.8%	10.1%	10.3%	10.7%	11.1%	9.7%	*10.0%*	*10.0%*	*10.0%*
Return on Com Equity											*10.0%*	*10.0%*
	3.8%	3.9%	5.5%	3.2%	3.5%	3.4%	3.8%	4.3%	2.9%	*4.0%*	*4.0%*	*4.0%*
Retained to Com Eq											*4.0%*	*4.0%*
	61%	60%	54%	67%	65%	67%	65%	61%	70%	*63%*	*63%*	*63%*
All Div'ds to Net Prof											*63%*	*63%*

ELECTRIC OPERATING STATISTICS

	2020	2021	2022
% Change Retail Sales (KWH)	- -	+3.0	- -
Avg. Indust. Use (MWH)	NA	NA	NA
Avg. Indust. Revs. per KWH (¢)	NA	NA	NA
Capacity at Peak (Mw)	NA	NA	NA
Peak Load (Mw)	NA	NA	NA
Annual Load Factor (%)	NA	NA	NA
% Change Customers (yr-end)	+1.0	NA	NA
Fixed Charge Cov. (%)	243	272	285

ANNUAL RATES of change (per sh)

	Past 10 Yrs.	Past 5 Yrs.	Est'd '21-'23 to '27-'29
Revenues	.5%	-.5%	*3.0%*
"Cash Flow"	5.0%	5.5%	*5.5%*
Earnings	5.0%	4.0%	*6.5%*
Dividends	5.0%	5.0%	*5.5%*
Book Value	3.5%	3.5%	*6.0%*

QUARTERLY REVENUES ($ mill.) E

Calendar	Mar.31	Jun.30	Sep.30	Dec.31	Full Year
2021	4281	3826	4623	4061	16792
2022	4593	4640	5526	4881	19640
2023	4690	4373	5342	4577	18982
2024	*4820*	*4750*	*5375*	*5605*	*20550*
2025	*4950*	*4850*	*5800*	*5900*	*21500*

EARNINGS PER SHARE A

Calendar	Mar.31	Jun.30	Sep.30	Dec.31	Full Year
2021	1.15	1.15	1.59	1.07	4.96
2022	1.22	1.20	1.62	1.05	5.09
2023	1.11	1.13	1.77	1.23	5.24
2024	*1.35*	*1.35*	*1.75*	*1.15*	*5.60*
2025	*1.50*	*1.40*	*1.80*	*1.30*	*6.00*

QUARTERLY DIVIDENDS PAID B ■ †

Calendar	Mar.31	Jun.30	Sep.30	Dec.31	Full Year
2020	.70	.70	.70	.74	2.84
2021	.74	.74	.74	.78	3.00
2022	.78	.78	.78	.83	3.17
2023	.83	.83	.83	.88	3.37
2024					

BUSINESS: American Electric Power Company Inc. (AEP), through 10 operating utilities, serves 5.5 million customers in Arkansas, Kentucky, Indiana, Louisiana, Michigan, Ohio, Oklahoma, Tennessee, Texas, Virginia, & West Virginia. Has a transmission subsidiary. Electric revenue breakdown: residential, 43%; commercial, 23%; industrial, 18%; wholesale, 10%; other, 6%. Sold commercial barge operation in '15. Generating sources not available. Fuel costs: 33% of revenues. '22 reported depreciation rates (utility): 2.6%-12.5%. Has approximately 16,700 employees. Interim Chief Executive Officer: Benjamin G.S. Fowke III. Incorporated: New York. Address: 1 Riverside Plaza, Columbus, Ohio 43215-2373. Telephone: 614-716-1000. Internet: www.aep.com.

We think American Electric Power will post strong earnings growth in 2024 and 2025. The company has a number of rate cases pending, and will likely continue to benefit from rate relief. AEP is also well positioned to take advantage of increased investment in its transmission business, and volume growth over that interim. Our 2024 bottom-line estimate, which is staying put at $5.60 per share, is right near the midpoint of AEP's targeted range of $5.53-$5.73, which management unveiled upon reporting fourth-quarter results in late February. We look for comparable growth, to $6.00, in 2025. The utility remains committed to its long-term growth rate target of 6%-7%.

The company was granted a partial rate increase in Kentucky, and is trying to reach settlements in its cases in Indiana & Michigan. In January, Kentucky Power received approval for a 5.66% residential rate increase. The utility was also granted an order for the securitization portion of its pending rate case. Meanwhile, Indiana & Michigan requested hikes in 2023, based on a 10.5% ROE. The utility expects rates to go into effect by this year.

A well-known billionaire investor activist is looking to shake things up at the utility company. In February, activist investor and founder of Icahn Capital L.P., Carl Icahn took a $120 million stake in American Electric Power. In turn, AEP recently entered into an agreement with Icahn Capital to appoint two new directors to its board. Hunter Gary, senior managing director, and Henry Linginfelter, former Vice President of Southern Company Gas have both joined the board effective immediately. The company also just replaced CEO Julie Sloat with interim chief executive Benjamin G.S. Fowke III until a permanent replacement is found.

These untimely shares are best suited for risk-averse, income-oriented investors. The dividend yield of this top-quality stock is above the high-paying industrywide average. Too, capital appreciation potential over both the 18-month and 3- to 5-year time frames is attractive compared to most of its peers. Indeed, we look for the stock to trade around $115-$145 by 2027-2029.

Zachary J. Hodgkinson *March 8, 2024*

(A) Diluted EPS. Excl. nonrec. gains (losses): '08, 40¢; '10, (7¢); '11, 89¢; '12, (38¢); '13, (14¢); '16, ($2.99); '17, 26¢; '19, (20¢); gains (loss) from disc. ops.: '06, 2¢; '08, 3¢; '15, 58¢; '16, (1¢); '22, (58¢); '23, (34¢). Next earnings report due late April. **(B)** Div'ds paid early Mar., June, Sept., & Dec. ■ Div'd reinvestment plan avail. † Shareholder invest. plan avail. **(C)** Incl. intang. In '22: $52.5 million **(D)** In mill. **(E)** Rev. may not sum due to rounding.

Company's Financial Strength	A+
Stock's Price Stability	95
Price Growth Persistence	55
Earnings Predictability	95

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DUKE ENERGY NYSE-DUK

RECENT PRICE **98.73** | P/E RATIO **16.5** (Trailing: 17.8 Median: 18.0) | RELATIVE P/E RATIO **0.95** | DIV'D YLD **4.2%** | **VALUE LINE**

TIMELINESS 3 Raised 11/24/23
SAFETY 2 New 6/1/07
TECHNICAL 4 Lowered 3/29/24
BETA .90 (1.00 = Market)

18-Month Target Price Range

Low-High	Midpoint (% to Mid)
$87-$133	$110 (10%)

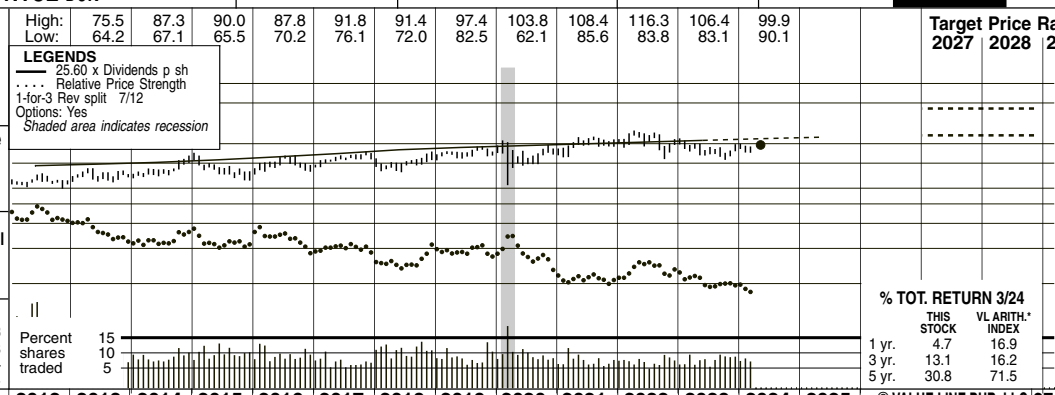
2027-29 PROJECTIONS

	Price	Gain	Ann'l Total Return
High	150	(+50%)	*14%*
Low	110	(+10%)	*7%*

Institutional Decisions

	2Q2023	3Q2023	4Q2023
to Buy	852	830	838
to Sell	753	745	864
Hld's(000)	495714	500344	505574

High:	75.5	87.3	90.0	87.8	91.8	91.4	97.4	103.8	108.4	116.3	106.4	99.9
Low:	64.2	67.1	65.5	70.2	76.1	72.0	82.5	62.1	85.6	83.8	83.1	90.1



% TOT. RETURN 3/24

	THIS STOCK	VL ARITH.* INDEX
1 yr.	4.7	16.9
3 yr.	13.1	16.2
5 yr.	30.8	71.5

2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	© VALUE LINE PUB. LLC	27-29
31.15	29.18	32.22	32.63	27.88	34.84	33.84	34.10	32.49	33.66	33.73	34.21	31.04	32.64	37.36	37.69	***38.85***	***40.25***	Revenues per sh	***42.40***
7.34	7.58	8.49	8.68	6.80	8.56	9.11	9.40	9.20	10.01	11.05	12.12	12.04	12.60	12.91	13.22	***13.55***	***13.90***	"Cash Flow" per sh	***15.05***
3.03	3.39	4.02	4.14	3.71	3.98	4.13	4.10	3.71	4.22	4.72	5.06	5.12	5.24	5.27	5.56	***6.00***	***6.35***	Earnings per sh [A]	***7.60***
2.70	2.82	2.91	2.97	3.03	3.09	3.15	3.24	3.36	3.49	3.64	3.75	3.82	3.90	3.98	4.06	***4.14***	***4.22***	Div'd Decl'd per sh [B] ■	***4.30***
10.35	9.85	10.84	9.80	7.81	7.83	7.62	9.83	11.29	11.50	12.91	15.17	12.88	12.63	14.76	16.35	***17.60***	***17.75***	Cap'l Spending per sh	***16.75***
49.51	49.85	50.84	51.14	58.04	58.54	57.81	57.74	58.62	59.63	60.27	61.20	59.82	61.55	61.51	63.70	***66.25***	***68.65***	Book Value per sh [C]	***70.00***
423.96	436.29	442.96	445.29	704.00	706.00	707.00	688.00	700.00	700.00	727.00	733.00	769.00	769.00	770.00	771.00	***772.00***	***773.00***	Common Shs Outst'g [D]	***775.00***
17.3	13.3	12.7	13.8	17.5	17.4	17.9	18.2	21.3	19.9	17.0	17.7	17.1	18.9	19.6	16.9	***Bold figures are Value Line estimates***		Avg Ann'l P/E Ratio	***17.0***
1.04	.89	.81	.87	1.11	.98	.94	.92	1.12	1.00	.92	.94	.88	1.02	1.14	.94			Relative P/E Ratio	***.95***
5.2%	6.2%	5.7%	5.2%	4.7%	4.4%	4.3%	4.3%	4.3%	4.2%	4.5%	4.2%	4.4%	3.9%	3.9%	4.3%			Avg Ann'l Div'd Yield	***3.9%***
						23925	23459	22743	23565	24521	25079	23868	25097	28768	29060	***30000***	***31100***	Revenues ($mill)	***32850***
						2934.0	2854.0	2560.0	2963.0	3339.0	3748.0	1377.0	3908.0	2550.0	2841.0	***3350***	***3825***	Net Profit ($mill)	***4775***
						30.6%	32.2%	31.0%	30.4%	14.1%	12.7%	.3%	5.1%	7.4%	9.2%	***9.0%***	***9.0%***	Income Tax Rate	***9.0%***
						7.2%	9.2%	11.7%	12.3%	11.4%	8.0%	6.9%	5.9%	8.1%	7.1%	***7.0%***	***7.0%***	AFUDC % to Net Profit	***7.0%***
						47.7%	48.6%	52.6%	54.0%	53.8%	54.0%	53.7%	55.1%	56.1%	59.6%	***58.5%***	***58.5%***	Long-Term Debt Ratio	***61.0%***
						52.3%	51.4%	47.4%	46.0%	46.2%	44.1%	44.4%	43.1%	42.5%	40.4%	***41.0%***	***40.5%***	Common Equity Ratio	***37.5%***
						78088	77222	86609	90774	94940	101807	103589	109744	115235	121564	***124525***	***125500***	Total Capital ($mill)	***144100***
						70046	75709	82520	86391	91694	102127	106782	111408	111748	115315	***124375***	***132500***	Net Plant ($mill)	***141100***
						4.8%	4.8%	4.0%	4.3%	4.6%	4.7%	4.8%	4.8%	2.0%	2.3%	***4.5%***	***4.5%***	Return on Total Cap'l	***4.5%***
						7.2%	7.2%	6.2%	7.1%	7.6%	8.0%	8.1%	8.4%	5.2%	5.8%	***9.0%***	***9.0%***	Return on Shr. Equity	***9.0%***
						7.2%	7.2%	6.2%	7.1%	7.6%	8.3%	8.2%	8.5%	5.2%	5.8%	***9.0%***	***9.0%***	Return on Com Equity [E]	***9.0%***
						1.7%	1.5%	.6%	1.2%	2.0%	2.4%	2.3%	1.9%	1.5%	1.8%	***2.5%***	***2.5%***	Retained to Com Eq	***3.0%***
						76%	79%	91%	83%	74%	71%	73%	78%	76%	73%	***73%***	***73%***	All Div'ds to Net Prof	***68%***

CAPITAL STRUCTURE as of 12/31/23
Total Debt $75252 mill. **Due in 5 Yrs** $19536 mill.
LT Debt $72452 mill. **LT Interest** $2206 mill.
Incl. $915 mill. finance leases.
(LT interest earned: 2.7x)
Leases, Uncapitalized Annual rentals $225 mill.
Pension Assets-12/23 $6993 mill.
Oblig $8207 mill.
Pfd Stock $1962 mill. **Pfd Div'd** $107 mill.
40 mill. shs. 5.75%, cum., $25 liq. value, redeemable at $25.50 prior to 6/15/24; 1 mill. shs. 4.875%, cum., $1000 liq. value.
Common Stock 770,811,446 shs. **as of 1/31/24**
MARKET CAP: $76.1 billion (Large Cap)

ELECTRIC OPERATING STATISTICS

	2021	2022	2023
% Change Retail Sales (KWH)	+2.0	NA	NA
Avg. Indust. Use (MWH)	NA	NA	NA
Avg. Indust. Revs. per KWH (¢)	NA	NA	NA
Capacity at Peak (Mw)	NA	NA	NA
Peak Load, Summer (Mw)	NA	NA	NA
Annual Load Factor (%)	NA	NA	NA
% Change Customers (avg.)	NA	NA	NA
Fixed Charge Cov. (%)	209	285	NA

ANNUAL RATES of change (per sh)

	Past 10 Yrs.	Past 5 Yrs.	Est'd '21-'23 to '27-'29
Revenues	.5%	-.5%	*2.5%*
"Cash Flow"	4.0%	5.0%	*5.0%*
Earnings	3.0%	4.5%	*5.0%*
Dividends	3.0%	3.5%	*2.0%*
Book Value	2.0%	1.0%	*2.5%*

QUARTERLY REVENUES ($ mill.)

Calendar	Mar.31	Jun.30	Sep.30	Dec.31	Full Year
2021	6150	5758	6951	6238	25097
2022	7132	6685	7968	6983	28768
2023	7276	6578	7994	7212	29060
2024	***7350***	***6650***	***8250***	***7750***	***30000***
2025	***7700***	***6850***	***8450***	***8100***	***31100***

EARNINGS PER SHARE [A]

Calendar	Mar.31	Jun.30	Sep.30	Dec.31	Full Year
2021	1.26	1.15	1.88	.94	5.24
2022	1.30	1.14	1.78	1.11	5.27
2023	1.20	.91	1.94	1.51	5.56
2024	***1.40***	***1.05***	***2.05***	***1.50***	***6.00***
2025	***1.40***	***1.35***	***2.10***	***1.50***	***6.35***

QUARTERLY DIVIDENDS PAID [B] ■

Calendar	Mar.31	Jun.30	Sep.30	Dec.31	Full Year
2020	.945	.945	.965	.965	3.82
2021	.965	.965	.985	.985	3.90
2022	.985	.985	1.005	1.005	3.98
2023	1.005	1.005	1.025	1.025	4.06
2024	1.025				

BUSINESS: Duke Energy Corporation is a holding company for utilities with 7.6 mill. elec. customers in NC, FL, IN, SC, OH, and KY, and 1.6 mill. gas customers in OH, KY, NC, SC, and TN. Owns independent power plants & has 25% stake in National Methanol in Saudi Arabia. Acq'd Progress Energy 7/12; Piedmont Natural Gas 10/16; discontinued most int'l ops. in '16. Elec. rev. breakdown: residential, 45%; commercial, 28%; industrial, 13%; other, 14%. Generating sources: gas, 32%; nuclear, 30%; coal, 18%; other, 1%; purchased, 19%. Fuel costs: 28% of revs. '22 reported deprec. rate: 3.6%. Has 27,600 employees. Chairman, President & CEO: Lynn J. Good. Inc.: DE. Address: 550 South Tryon St., Charlotte, NC 28202-1803. Tel.: 704-382-3853. Internet: www.duke-energy.com.

Duke Energy recently filed some rate cases. In Indiana, the utility filed for a hike of $492 million (16%) over 2026 for its investments in improving the electric grid. In North Carolina, Piedmont Gas is seeking recovery for its infrastructure investments to improve reliability, an overall 11.7% increase. And, Duke Energy Florida requested an increase of approximately $820 million between 2025-2027 to increase efficiency, reduce outages, and add 14 new solar sites.

We are sticking with our 2024 earnings-per-share estimate of $6.00. This is around the midpoint of the company's targeted range of $5.85-$6.10 per share. Management also reaffirmed its long-term profit growth target of 5%-7% annually through 2028. We think rate relief and growing power demand will produce a 8% rise in earnings this year, and a 6% increase in 2025. Duke Energy expects its power demand to grow by 1.5%-2% annually in the near-term and looks for a sharper rise of 2.5% a year over the next decade or so. The adoption of electric vehicles should make up about 40% of this increase. Meanwhile, the company's earnings over the next few years should benefit from the aforementioned pending rate cases and energy-efficiency programs.

Duke remains focused on improving the electricity grid and providing solar investments. The utility recently completed its Bad Creek upgrade, which added 320 MWh of energy to support electricity demand. The upgrades took four years to complete and the total capacity of the station is now 1,680 MWh, enough to power over a million homes. The company is looking to extend its license of the Bad Creek facility and potentially add a second powerhouse at the site.

This issue is tailor made for income-oriented accounts. Duke stock has an above-average dividend yield for a utility. And, the company has proven to be one of the better-managed and best-performing utilities in the industry. We also slightly increased our 3- to 5-year Target Price Range, and now look for these shares to trade around $110-$150 over that interim. At the current quotation, however, long-term capital appreciation potential is nothing to write home about.

Zachary J. Hodgkinson *May 10, 2024*

(A) Dil. EPS. Excl. net nonrec. losses: '12, 64¢; '13, 22¢; '14, 59¢; '15, 5¢; '16, 60¢; '18, 96; '20, $3.40; '21, 30¢; net nonrec gain: '17, 14¢. 2021 EPS may not sum to annual due to rounding. Next egs. due early Aug. **(B)** Div'ds paid mid-Mar., June, Sept., & Dec. ■ Div'd reinv. plan avail. **(C)** Incl. intang. In '22: $41.34/sh. **(D)** In mill., **(E)** Rate base: Net orig. cost. Rate all'd on com. eq. in '21 in NC: 9.6%; 9.5%; in '20 in FL: 9.5%-11.5%; in '20 in IN: 9.7%. in '19 in SC:9.5%; Reg. Clim.: NC, SC Avg.; OH, IN Above Avg.

Company's Financial Strength	A
Stock's Price Stability	95
Price Growth Persistence	45
Earnings Predictability	100

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EDISON INTERNAT'L NYSE-EIX

RECENT PRICE **70.68** | P/E RATIO **14.3** (Trailing: 14.8 Median: 14.0) | RELATIVE P/E RATIO **0.78** | DIV'D YLD **4.5%** | **VALUE LINE**

TIMELINESS 3 Raised 3/1/24
SAFETY 3 Lowered 11/23/18
TECHNICAL 3 Lowered 3/22/24
BETA 1.00 (1.00 = Market)

18-Month Target Price Range
Low-High **Midpoint (% to Mid)**
$55-$90 $73 (5%)

2027-29 PROJECTIONS

	Price	Gain	Ann'l Total Return
High	115	(+65%)	*16%*
Low	75	(+5%)	*6%*

Institutional Decisions

	2Q2023	3Q2023	4Q2023
to Buy	369	361	356
to Sell	304	299	362
Hld's(000)	340122	336919	342030

	54.2	68.7	69.6	78.7	83.4	71.0	76.4	78.9	68.6	73.3	74.9	73.3
High:	44.3	44.7	55.2	58.0	62.7	45.5	53.4	43.6	53.9	54.4	58.8	63.2
Low:												

LEGENDS
24.4 x Dividends p sh
Relative Price Strength
Options: Yes
Shaded area indicates recession

Percent shares traded 30 20 10

Target Price Range 2027 2028 2029
200 160 100 80 60 50 40 30 20

% TOT. RETURN 3/24

	THIS STOCK	VL ARITH.* INDEX
1 yr.	4.7	16.9
3 yr.	37.8	16.2
5 yr.	41.6	71.5

2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	© VALUE LINE PUB. LLC	27-29
43.31	37.98	38.09	39.16	36.41	38.61	41.17	35.37	36.43	37.81	38.85	34.11	35.83	39.18	45.05	42.56	***44.95***	***47.40***	Revenues per sh	***53.85***
8.08	7.96	8.41	9.03	9.63	8.80	9.95	10.35	10.43	11.03	4.69	9.39	9.80	10.59	11.51	11.80	***12.85***	***13.60***	"Cash Flow" per sh	***15.00***
3.68	3.24	3.35	3.23	4.55	3.78	4.33	4.15	3.94	4.51	d1.26	4.70	4.52	4.59	4.63	4.76	***4.95***	***5.50***	Earnings per sh [A]	***6.55***
1.23	1.25	1.27	1.29	1.31	1.37	1.48	1.73	1.98	2.23	2.43	2.48	2.58	2.69	2.84	2.99	***3.14***	***3.29***	Div'd Decl'd per sh [B] ■	***3.86***
8.67	10.07	13.94	14.76	12.73	11.05	11.99	12.97	11.46	11.75	13.84	13.47	14.47	14.47	15.12	14.19	***15.75***	***16.25***	Cap'l Spending per sh	***17.00***
29.21	30.20	32.44	30.86	28.95	30.50	33.64	34.89	36.82	35.82	32.10	36.75	37.08	36.57	35.70	36.02	***38.00***	***40.40***	Book Value per sh [C]	***48.25***
325.81	325.81	325.81	325.81	325.81	325.81	325.81	325.81	325.81	325.81	325.81	361.99	378.91	380.38	382.21	383.93	***386.00***	***388.00***	Common Shs Outst'g [D]	***390.00***
12.4	9.7	10.3	11.8	9.7	12.7	13.0	14.8	17.9	17.2	- -	14.1	13.3	12.9	14.0	14.4	*Bold figures are Value Line estimates*		Avg Ann'l P/E Ratio	***14.5***
.75	.65	.66	.74	.62	.71	.68	.75	.94	.87	- -	.75	.68	.70	.81	.80			Relative P/E Ratio	***.80***
2.7%	4.0%	3.7%	3.4%	3.0%	2.8%	2.6%	2.8%	2.8%	2.9%	3.8%	3.7%	4.3%	4.5%	4.4%	4.4%			Avg Ann'l Div'd Yield	***4.1%***
						13413	11524	11869	12320	12657	12347	13578	14905	17220	16338	***17350***	***18400***	Revenues ($mill)	***21000***
						1539.0	1480.0	1422.0	1603.0	d290.0	1716.0	1818.0	1907.0	1977.0	2035.0	***2120***	***2345***	Net Profit ($mill)	***2770***
						22.4%	6.6%	11.1%	5.0%	- -	1.2%	5.0%	18.0%	12.5%	14.9%	***13.0%***	***13.0%***	Income Tax Rate	***13.0%***
						5.8%	8.0%	6.8%	7.2%	- -	9.6%	9.6%	8.8%	9.6%	11.4%	***11.0%***	***10.5%***	AFUDC % to Net Profit	***10.0%***
						44.1%	45.0%	41.8%	45.6%	53.6%	53.5%	55.2%	57.6%	60.7%	62.8%	***64.0%***	***64.0%***	Long-Term Debt Ratio	***65.0%***
						47.2%	46.7%	49.2%	45.8%	38.3%	39.9%	39.5%	33.2%	30.6%	28.7%	***28.0%***	***28.5%***	Common Equity Ratio	***28.5%***
						23216	24352	24362	25506	27284	33360	35581	41959	44547	48260	***52150***	***55350***	Total Capital ($mill)	***65650***
						32981	35085	37000	39050	41348	44285	47839	50700	53486	56084	***59100***	***62250***	Net Plant ($mill)	***72200***
						7.7%	7.1%	6.9%	7.3%	.1%	6.4%	6.3%	5.6%	5.7%	5.8%	***5.0%***	***5.5%***	Return on Total Cap'l	***5.5%***
						11.9%	11.1%	10.0%	11.6%	NMF	11.1%	11.4%	10.7%	11.3%	11.3%	***11.5%***	***12.0%***	Return on Shr. Equity	***12.0%***
						13.0%	12.0%	10.8%	12.7%	NMF	12.0%	12.0%	12.5%	12.9%	13.1%	***13.0%***	***13.5%***	Return on Com Equity [E]	***13.5%***
						8.8%	7.2%	5.6%	6.6%	NMF	5.9%	5.4%	5.4%	5.2%	5.0%	***5.0%***	***5.5%***	Retained to Com Eq	***5.5%***
						37%	44%	53%	52%	NMF	54%	58%	61%	64%	66%	***67%***	***63%***	All Div'ds to Net Prof	***62%***

CAPITAL STRUCTURE as of 12/31/23
Total Debt $34090 mill. **Due in 5 Yrs** $10489 mill.
LT Debt $30316 mill. **LT Interest** $1565 mill.
(Total Interest Coverage: 2.4x)
Leases, Uncapitalized Annual rentals $166 mill.

Pension Assets-12/22 $3609 mill.
Oblig $3647 mill.

Pfd Stock $4116 mill. **Pfd Div'd** $225 mill.

Common Stock 384,524,276 shs.
as of 2/15/24
MARKET CAP: $27.2 billion (Large Cap)

ELECTRIC OPERATING STATISTICS

	2021	2022	2023
% Change Retail Sales (KWH)	-3.9	+.9	-6.3
Avg. Indust. Use (MWH)	NA	NA	NA
Avg. Indust. Revs. per KWH (¢)	NA	NA	NA
Capacity at Peak (Mw)	NA	NA	NA
Peak Load, Summer (Mw)	21190	24345	21254
Annual Load Factor (%)	52.7	45.8	49.7
% Change Customers (yr-end)	+.3	+.8	+.7
Fixed Charge Cov. (%)	113	135	166

ANNUAL RATES of change (per sh)

	Past 10 Yrs.	Past 5 Yrs.	Est'd '21-'23 to '27-'29
Revenues	1.0%	2.5%	*4.0%*
"Cash Flow"	2.0%	5.5%	*5.0%*
Earnings	2.0%	14.0%	*6.0%*
Dividends	8.0%	5.0%	*5.5%*
Book Value	2.0%	0.5%	*5.0%*

QUARTERLY REVENUES ($ mill.)

Calendar	Mar.31	Jun.30	Sep.30	Dec.31	Full Year
2021	2960	3315	5299	3331	14905
2022	3968	4008	5228	4016	17220
2023	3966	3964	4702	3706	16338
2024	***4250***	***4300***	***4950***	***3850***	***17350***
2025	***4500***	***4550***	***5250***	***4100***	***18400***

EARNINGS PER SHARE [A]

Calendar	Mar.31	Jun.30	Sep.30	Dec.31	Full Year
2021	.79	.94	1.69	1.16	4.59
2022	1.07	.94	1.48	1.15	4.63
2023	1.09	1.01	1.38	1.28	4.76
2024	***1.15***	***1.05***	***1.45***	***1.30***	***4.95***
2025	***1.30***	***1.15***	***1.60***	***1.45***	***5.50***

QUARTERLY DIVIDENDS PAID [B] ■

Calendar	Mar.31	Jun.30	Sep.30	Dec.31	Full Year
2020	.6375	.6375	.6375	.6375	2.55
2021	.6625	.6625	.6625	.6625	2.65
2022	.70	.70	.70	.70	2.80
2023	.7375	.7375	.7375	.7375	2.95
2024	.78				

BUSINESS: Edison International is a holding company for Southern California Edison Company (SoCal Edison), which supplies electricity to 5.28 mill. customers in a 50,000-sq.-mi. area in central, coastal, & southern CA (excl. Los Angeles & San Diego). Edison Energy is an energy svcs. co. Disc. Edison Mission Energy (independent power producer) in '12. Elec. rev. breakdown: residential, 40%; commercial, 43%; industrial, 3%; other, 14%. Generating sources: nuclear, 9%; gas, 5%; hydroelectric, 6%; purchased, 80%. Power costs: 34% of revs. '23 reported depr. rate: 4.1%. Employs 14,316. Board Chair: Peter J. Taylor. President & CEO: Pedro J. Pizzaro. Inc.: CA. Address: 2244 Walnut Grove Ave., P.O. Box 976, Rosemead, CA 91770. Tel.: 626-302-2222. Web: www.edison.com.

Edison International should see decent earnings gains in 2024. This year's weather comparisons are not particularly difficult. And, the utility ought to continue to prosper from the escalation mechanism set forth in the 2021 General Rate Case (GRC) decision that allows it to bill for certain types of expenses, alleviating regulatory lag to a large degree. Load growth in California is healthy, at about 3% due to trends in electrification for vehicles and heavy equipment. This leads to plenty of transmission and distribution work that pays off rapidly in terms of return on investment for regulated utilities in California. Fire mitigation work also keeps the rate base growing. Edison's current authorized return on equity (ROE) is 10.3%, which is fairly generous relative to the rates that peers have been receiving in other states. That said, the company may get a further lift next year in that regard.

Edison has a general rate case decision coming its way in 2025. State peer, PG&E, received favorable terms from the California Public Utilities Commission, with a recent boost to its authorized ROE to 10.7% without too much public backlash. There's a reasonable chance that Edison will get a lift in its investment returns, as well. As such, we're projecting a 6% gain in earning per share next year.

Wildfire headline risk comes with the territory here. In October, Orange County filed a lawsuit alleging EIX's equipment caused forest fires in 2020 and 2022. Dollar amounts sought weren't given. In February, the company agreed to pay an $80 million settlement to the federal government for forestland burned in the 2017 Thomson fire. In recent years, EIX has paid out billions of dollars in lawsuit settlements associated with the role its power lines played in 2017 and 2018 forest fires. Notably, management recently said the settlement payout process has nearly run its course. The company also believes it has reduced its risk of causing a blaze by 88% as a result of its ongoing mitigation work.

This neutrally ranked equity (Timeliness: 3, Average) doesn't stand out from the crowd at the recent quotation. On a total-return basis, EIX is right at the utility industry median.

Anthony J. Glennon *April 19, 2024*

(A) Adjusted (non-GAAP) EPS from 2019 on. Excl. gains/(losses): nonrecur's ; '10, 54¢; '11, ($3.33); '13, ($1.12); '15, ($1.18); '17, ($1.37); '18, (14¢); '19, (92¢); '20, ($2.54); '21, ($2.59); '22, ($3.02); '23, ($1.34); disc. ops.: '13, 11¢; '14, 57¢; '15, 11¢; '18, 10¢. Qtly. EPS may not sum to full yr. due to rounding. Next egs. report due early May. **(B)** Div'ds paid late Jan., Apr., July, & Oct. ■ Div'd reinv. plan avail. **(C)** Incl. def'd chgs. In '23: $4.36/sh. **(D)** In mill. **(E)** Rate base: net orig. cost. Rate all'd on com. eq. in '20: 10.3%; Regulatory Climate: Avg.

Company's Financial Strength	B++
Stock's Price Stability	85
Price Growth Persistence	25
Earnings Predictability	10

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ENTERGY CORP. NYSE-ETR

RECENT PRICE **99.95** | P/E RATIO **9.8** (Trailing: 9.0 Median: 14.0) | RELATIVE P/E RATIO **0.56** | DIV'D YLD **4.5%** | **VALUE LINE**

TIMELINESS 3 Lowered 3/8/24
SAFETY 2 Raised 12/13/19
TECHNICAL 4 Lowered 3/8/24
BETA .95 (1.00 = Market)

18-Month Target Price Range

Low-High	Midpoint (% to Mid)
$84-$129	$107 (5%)

2027-29 PROJECTIONS

	Price	Gain	Ann'l Total Return
High	175	(+75%)	*18%*
Low	115	(+15%)	*8%*

Institutional Decisions

	1Q2023	2Q2023	3Q2023
to Buy	367	405	402
to Sell	287	270	304
Hld's(000)	184354	181973	184676

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
High:	72.6	92.0	90.3	82.1	87.9	90.8	122.1	135.5	115.0	126.8	111.9	104.9						
Low:	60.2	60.4	61.3	65.4	69.6	71.9	83.2	75.2	85.8	94.9	87.1	96.1						

LEGENDS
27.00 x Dividends p sh divided by Interest Rate
Relative Price Strength
Options: Yes
Shaded area indicates recession

Target Price Range 2027 2028 2029

% TOT. RETURN 1/24

	THIS STOCK	VL ARITH.* INDEX
1 yr.	-3.8	3.7
3 yr.	17.6	20.4
5 yr.	34.0	63.1

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	© VALUE LINE PUB. LLC	27-29
	69.15	56.82	64.27	63.67	57.94	63.86	69.71	64.54	60.55	61.35	58.23	54.63	50.51	57.95	65.18	57.07	***57.80***	***60.80***	Revenues per sh	***69.90***
	12.89	13.29	16.54	17.53	15.98	16.25	17.68	17.71	18.72	16.70	16.50	17.19	18.21	17.90	15.51	21.53	***17.45***	***18.40***	"Cash Flow" per sh	***21.35***
	6.20	6.30	6.66	7.55	6.02	4.96	5.77	5.81	6.88	5.19	5.88	6.30	6.90	6.87	5.37	11.10	***6.45***	***6.85***	Earnings per sh [A]	***8.05***
	3.00	3.00	3.24	3.32	3.32	3.32	3.32	3.34	3.42	3.50	3.58	3.66	3.74	3.86	4.10	4.34	***4.56***	***4.70***	Div'd Decl'd per sh [B] ■ †	***5.00***
	13.92	12.99	13.33	15.21	18.18	15.73	14.82	16.79	17.28	22.07	22.45	21.72	24.52	30.86	25.04	20.86	***21.00***	***22.00***	Cap'l Spending per sh	***19.75***
	42.07	45.54	47.53	50.81	51.73	54.00	55.83	51.89	45.12	44.28	46.78	51.34	54.56	57.42	61.40	68.70	***70.65***	***73.65***	Book Value per sh [C]	***84.65***
	189.36	189.12	178.75	176.36	177.81	178.37	179.24	178.39	179.13	180.52	189.06	199.15	200.24	202.65	211.18	212.85	***218.00***	***222.00***	Common Shs Outst'g [D]	***230.00***
	16.6	12.0	11.6	9.1	11.2	13.2	12.9	12.5	10.9	15.0	13.8	16.5	15.3	15.0	21.1	9.1			Avg Ann'l P/E Ratio	***18.0***
	1.00	.80	.74	.57	.71	.74	.68	.63	.57	.75	.75	.88	.79	.81	1.22	.51			Relative P/E Ratio	***1.00***
	2.9%	4.0%	4.2%	4.9%	4.9%	5.1%	4.5%	4.6%	4.6%	4.5%	4.4%	3.5%	3.6%	3.7%	3.6%	4.3%			Avg Ann'l Div'd Yield	***3.7%***
							12495	11513	10846	11074	11009	10879	10114	11743	13764	12147	***12600***	***13500***	Revenues ($mill)	***16070***
							1060.0	1061.2	1249.8	950.7	1092.1	1258.2	1406.7	1402.8	1103.2	2356.5	***1405***	***1520***	Net Profit ($mill)	***1850***
							37.8%	2.2%	11.3%	1.8%	- -	- -	- -	16.1%	16.1%	16.1%	***23.0%***	***23.0%***	Income Tax Rate	***23.0%***
							9.3%	7.4%	8.1%	14.7%	17.5%	16.7%	12.2%	7.1%	2.5%	1.7%	***2.0%***	***2.0%***	AFUDC % to Net Profit	***2.0%***
							54.9%	57.8%	63.6%	63.6%	63.2%	62.0%	65.5%	67.6%	64.2%	60.8%	***61.0%***	***61.0%***	Long-Term Debt Ratio	***61.0%***
							43.8%	40.8%	35.5%	35.5%	35.9%	37.1%	33.7%	31.7%	35.2%	38.6%	***39.0%***	***39.0%***	Common Equity Ratio	***39.0%***
							22842	22714	22777	22528	24602	27557	32386	36733	36810	37851	***40030***	***42445***	Total Capital ($mill)	***50555***
							28723	27824	27921	29664	31974	35183	38853	42244	42477	43834	***46465***	***49255***	Net Plant ($mill)	***58660***
							6.0%	6.0%	6.9%	5.7%	5.8%	5.9%	5.6%	4.9%	4.3%	7.6%	***4.5%***	***4.5%***	Return on Total Cap'l	***6.0%***
							10.3%	11.1%	15.1%	11.6%	12.0%	12.0%	12.6%	11.8%	8.4%	15.9%	***9.0%***	***9.0%***	Return on Shr. Equity	***9.5%***
							10.4%	11.2%	15.2%	11.7%	12.2%	12.1%	12.7%	11.9%	8.4%	16.0%	***9.0%***	***9.0%***	Return on Com Equity [E]	***9.5%***
							4.4%	4.8%	7.7%	3.9%	4.9%	5.2%	5.9%	5.2%	1.9%	9.7%	***2.5%***	***3.0%***	Retained to Com Eq	***3.5%***
							58%	58%	50%	68%	61%	58%	55%	57%	78%	40%	***71%***	***69%***	All Div'ds to Net Prof	***62%***

CAPITAL STRUCTURE as of 12/31/23
Total Debt $26246 mill. **Due in 5 Yrs** $11117 mill.
LT Debt $23009 mill. **LT Interest** $1046.0 mill.
Incl. $54.7 mill. of securitization bonds.
(LT interest earned: 2.5x)
Leases, Uncapitalized Annual rentals $67.4 mill.
Pension Assets-12/23 $5469.6 mill.
Oblig $5915.4 mill.
Pfd Stock $219.4 mill. **Pfd Div'd** $18.3 mill.
200,000 shs. 6.25%-7.5%, $100 par; 250,000 shs. 8.75%, 1.4 mill. shs. 5.375%; all cum., without sinking fund.
Common Stock 213,237,552 shs. **as of 1/31/24**
MARKET CAP: $21.5 billion (Large Cap)

ELECTRIC OPERATING STATISTICS

	2021	2022	2023
% Change Retail Sales (KWH)	+3.2	+1.1	+4.5
Total Indust. Use (GWH)	49819	52501	52807
Avg. Indust. Revs. per KWH(¢)	5.91	7.08	6.00
Capacity at Peak (Mw)	NA	NA	NA
Peak Load, Summer (Mw)	NA	NA	NA
Annual Load Factor (%)	NA	NA	NA
% Change Customers (yr-end)	+1.0	+1.0	+.4
Fixed Charge Cov. (%)	243	209	250

ANNUAL RATES of change (per sh)

	Past 10 Yrs.	Past 5 Yrs.	Est'd '21-'23 to '27-'29
Revenues	-.5%	- -	*2.5%*
"Cash Flow"	1.0%	1.0%	*2.5%*
Earnings	2.5%	5.5%	*.5%*
Dividends	2.0%	3.0%	*3.5%*
Book Value	2.0%	6.5%	*4.0%*

QUARTERLY REVENUES ($ mill.)

Calendar	Mar.31	Jun.30	Sep.30	Dec.31	Full Year
2021	2845	2822	3353	2723	11743
2022	2878	3395	4219	3273	13764
2023	2981	2846	3596	2725	12147
2024	***2900***	***3300***	***3300***	***3100***	***12600***
2025	***3100***	***3600***	***3600***	***3200***	***13500***

EARNINGS PER SHARE [A]

Calendar	Mar.31	Jun.30	Sep.30	Dec.31	Full Year
2021	1.66	1.30	2.63	1.28	6.87
2022	1.36	.78	2.74	.51	5.37
2023	1.47	1.84	3.14	4.66	11.10
2024	***1.50***	***1.05***	***2.95***	***.95***	***6.45***
2025	***1.60***	***1.15***	***3.05***	***1.05***	***6.85***

QUARTERLY DIVIDENDS PAID [B] ■ †

Calendar	Mar.31	Jun.30	Sep.30	Dec.31	Full Year
2020	.93	.93	.93	.95	3.74
2021	.95	.95	.95	1.01	3.86
2022	1.01	1.01	1.01	1.07	4.10
2023	1.07	1.07	1.07	1.13	4.34
2024	1.13				

BUSINESS: Entergy Corporation supplies electricity to 3 million customers through subsidiaries in Arkansas, Louisiana, Mississippi, Texas, and New Orleans (regulated separately from Louisiana). Distributes gas to 206,000 customers in Louisiana. Is selling its last nonutility nuclear unit (shut down 5/22). Electric revenue breakdown: residential, 37%; commercial, 24%; industrial, 27%; other, 12%. Generating sources: gas, 68%; nuclear, 22%; coal, 9%; hydro and solar, 1%. Fuel costs: 32% of revenues. '22 reported depreciation rate: 2.7%. Has 11,707 employees. Chairman & CEO: Leo P. Denault. Incorporated: Delaware. Address: 639 Loyola Avenue, P.O. Box 61000, New Orleans, Louisiana 70161. Telephone: 504-576-4000. Internet: www.entergy.com.

Entergy posted much stronger 2023 fourth-quarter earnings results than we expected. Though revenues fell slightly to $2.72 billion, based on lower fuel price surcharges, the company signed 61 new electric service contracts with large customers in 2023. Though fuel costs and purchased power expenses declined, operating margins fell a bit in the quarter as maintenance, depreciation, and interest costs rose. Still, the company benefited from a large tax gain during the quarter as well as from a regulatory reversal of liability related to Hurricane Isaac. Overall, these factors caused earnings to advance to $4.66 per share during the quarter.

The company will likely show decent operating advancement in the years ahead. Revenues ought to increase as Entergy benefits from growth in its residential business as people move into the coverage area. Significant expansion will probably occur in the industrial space, as manufacturing facilities move to the U.S. This will likely be headlined by a new Amazon Web Services building a large facility in Mississippi. Growth should also come from positive developments in rate cases, especially as Entergy gains from higher resilience spending in its New Orleans coverage area. Other rate decisions, such as one in Louisiana, should occur shortly. Additionally, we think that the company will continue to benefit from increased demand for green energy projects as Entergy plans to build out its solar capabilities. We think maintenance and depreciation expenses will rise as it builds out its power generation footprint. Interest expenses ought to remain stable in the short term as interest rates decline, offsetting a higher debt load. Still, we don't foresee any recurrence of the tax benefits. Thus, we have earnings per share slipping to $6.45 in 2024, but rising to $6.85 in 2025, and $8.05 per share by 2027-2029.

Shares of Entergy are neutrally ranked for Timeliness. The stock also offers about-average appreciation potential over the next three to five years, though the dividend is attractive here. The yield is above average for the industry, and we think the payout will continue to grow at a good clip.

John E. Seibert III *March 8, 2024*

(A) Diluted EPS. GAAP starting in 2022. Excl. nonrec. losses: '12, $1.26; '13, $1.14; '14, 56¢; '15, $6.99; '16, $10.14; '17, $2.91; '18, $1.25; '21, $1.33. Next earnings report due early May.
(B) Div'ds historically paid in early Mar., June, Sept., & Dec. ■ Div'd reinvestment plan avail. † Shareholder investment plan avail.
(C) Incl. deferred charges. In '22: $26.66/sh.
(D) In mill. **(E)** Rate base: Net original cost. Allowed ROE (blended): 9.71%; earned on avg. com. eq., '23: 16.0%. Regulatory Climate: Average.

Company's Financial Strength	B++
Stock's Price Stability	90
Price Growth Persistence	45
Earnings Predictability	80

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EVERGY, INC. NYSE-EVRG

RECENT PRICE 49.47 | P/E RATIO 12.0 (Trailing: 16.7 Median: NMF) | RELATIVE P/E RATIO 0.69 | DIV'D YLD 5.3% | VALUE LINE

TIMELINESS 4 Lowered 2/16/24
SAFETY 2 New 9/14/18
TECHNICAL 4 Lowered 3/8/24
BETA .95 (1.00 = Market)

18-Month Target Price Range

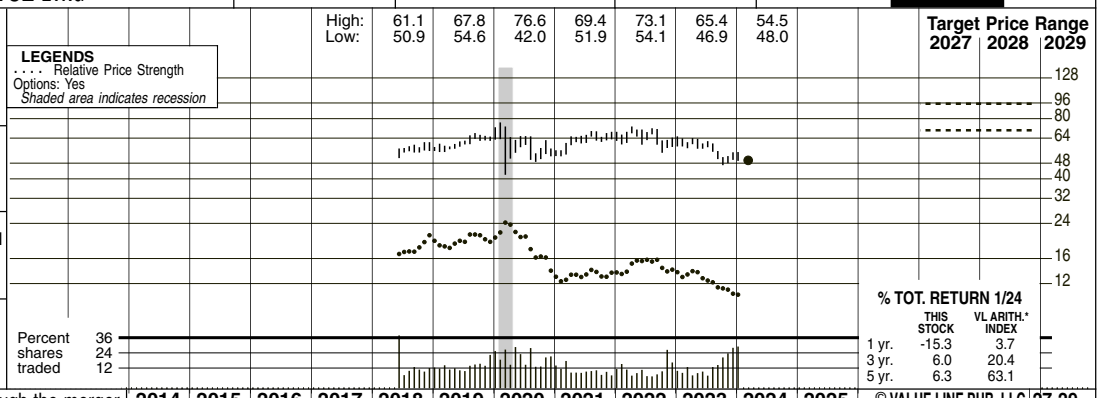
Low-High	Midpoint (% to Mid)
$43-$77	$60 (20%)

2027-29 PROJECTIONS

	Price	Gain	Ann'l Total Return
High	95	(+90%)	*21%*
Low	70	(+40%)	*14%*

Institutional Decisions

	1Q2023	2Q2023	3Q2023
to Buy	310	298	320
to Sell	284	272	273
Hld's(000)	194561	192350	196134



Evergy, Inc. was formed through the merger of Great Plains Energy and Westar Energy in June of 2018. Great Plains Energy holders received .5981 of a share of Evergy for each of their shares, and Westar Energy holders received one share of Evergy for each of their shares. The merger was completed on June 4, 2018. Shares of Evergy began trading on the New York Stock Exchange one day later.

CAPITAL STRUCTURE as of 9/30/23
Total Debt $10187 mill. **Due in 5 Yrs** $4388 mill.
LT Debt $9298 mill. **LT Interest** $306 mill.
Incl. $40.9 mill. finance leases.
(LT interest earned: 3.8x)

Leases, Uncapitalized Annual rentals $18.8 mill.

Pension Assets-12/22 $1714.7 mill.
Oblig $2561.7 mill.

Pfd Stock None

Common Stock 229,720,757 shs.
MARKET CAP: $11.4 billion (Large Cap)

ELECTRIC OPERATING STATISTICS

	2020	2021	2022
% Change Retail Sales (KWH)	-3.9	+3.1	+6.7
Avg. Indust. Use (MWH)	NA	NA	NA
Avg. Indust. Revs. per KWH (¢)	7.14	6.94	NA
Capacity at Peak (Mw)	NA	NA	NA
Peak Load, Summer (Mw)	NA	NA	NA
Annual Load Factor (%)	NA	NA	NA
% Change Customers (yr-end)	NA	NA	NA
Fixed Charge Cov. (%)	286	350	382

ANNUAL RATES of change (per sh)	Past 10 Yrs.	Past 5 Yrs.	Est'd '20-'22 to '27-'29
Revenues	--	--	*2.5%*
"Cash Flow"	--	--	*5.0%*
Earnings	--	--	*7.5%*
Dividends	--	--	*7.0%*
Book Value	--	--	*3.5%*

Calendar	QUARTERLY REVENUES ($ mill.) Mar.31	Jun.30	Sep.30	Dec.31	Full Year
2021	1611	1236	1616	1122	5586.7
2022	1223	1446	1909	1281	5859.1
2023	1297	1354	1669	***1460***	***5780***
2024	***1250***	***1500***	***1850***	***1300***	***5900***
2025	***1300***	***1500***	***1900***	***1300***	***6000***

Calendar	EARNINGS PER SHARE A Mar.31	Jun.30	Sep.30	Dec.31	Full Year
2021	.84	.81	1.95	.23	3.83
2022	.53	.84	1.86	.03	3.26
2023	.62	.78	1.53	***.67***	***3.60***
2024	***.65***	***.80***	***2.00***	***.40***	***3.85***
2025	***.70***	***.85***	***2.00***	***.45***	***4.00***

Calendar	QUARTERLY DIVIDENDS PAID B ■ Mar.31	Jun.30	Sep.30	Dec.31	Full Year
2020	.505	.505	.505	.535	2.05
2021	.535	.535	.535	.5725	2.18
2022	.5725	.5725	.5725	.6125	2.33
2023	.6125	.6125	.6125	.6425	2.48
2024					

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	© VALUE LINE PUB. LLC	27-29
	--	--	--	--	16.75	22.71	21.66	24.36	25.49	***25.15***	***25.65***	***26.10***	Revenues per sh	***29.15***
	--	--	--	--	4.89	7.18	7.06	8.18	7.34	***7.90***	***8.20***	***8.50***	"Cash Flow" per sh	***9.35***
	--	--	--	--	2.50	2.79	2.72	3.83	3.26	***3.60***	***3.85***	***4.00***	Earnings per sh A	***4.75***
	--	--	--	--	1.74	1.93	2.05	2.18	2.33	2.48	***2.61***	***2.74***	Div'd Decl'd per sh B ■	***3.05***
	--	--	--	--	4.19	5.34	6.88	8.60	9.41	***9.20***	***9.25***	***9.30***	Cap'l Spending per sh	***9.50***
	--	--	--	--	39.28	37.82	38.50	40.32	41.86	***42.70***	***44.10***	***45.65***	Book Value per sh C	***47.50***
	--	--	--	--	255.33	226.64	226.84	229.30	229.90	***230.00***	***230.00***	***230.00***	Common Shs Outst'g D	***230.00***
	--	--	--	--	22.7	21.8	21.7	16.2	19.9	***15.8***	*Bold figures are*		Avg Ann'l P/E Ratio	***17.5***
	--	--	--	--	1.23	1.16	1.11	.88	1.15	***.91***	*Value Line*		Relative P/E Ratio	***.95***
	--	--	--	--	3.1%	3.2%	3.5%	3.5%	4.0%	5.1%	*estimates*		Avg Ann'l Div'd Yield	***3.7%***
	--	--	--	--	4275.9	5147.8	4913.4	5586.7	5859.1	***5780***	***5900***	***6000***	Revenues ($mill)	***6700***
	--	--	--	--	535.8	669.9	618.3	879.7	752.7	***830***	***885***	***920***	Net Profit ($mill)	***1095***
	--	--	--	--	9.8%	12.6%	14.1%	11.7%	5.8%	***9.0%***	***9.0%***	***9.0%***	Income Tax Rate	***9.0%***
	--	--	--	--	2.5%	2.5%	5.5%	5.0%	5.1%	***6.0%***	***6.0%***	***6.0%***	AFUDC % to Net Profit	***5.0%***
	--	--	--	--	40.0%	50.6%	51.3%	50.1%	50.0%	***51.5%***	***51.5%***	***52.0%***	Long-Term Debt Ratio	***53.5%***
	--	--	--	--	60.0%	49.4%	48.7%	49.9%	48.0%	***48.5%***	***48.5%***	***48.0%***	Common Equity Ratio	***46.5%***
	--	--	--	--	16716	17337	17924	18542	19668	***20175***	***21250***	***22500***	Total Capital ($mill)	***23400***
	--	--	--	--	18952	19346	20106	21150	22137	***23150***	***24200***	***25300***	Net Plant ($mill)	***26300***
	--	--	--	--	4.0%	4.8%	4.5%	5.7%	6.9%	***5.5%***	***5.5%***	***5.5%***	Return on Total Cap'l	***6.0%***
	--	--	--	--	5.3%	7.8%	7.1%	9.5%	8.1%	***9.0%***	***9.0%***	***9.0%***	Return on Shr. Equity	***10.0%***
	--	--	--	--	5.3%	7.8%	7.1%	9.5%	8.1%	***9.0%***	***9.0%***	***9.0%***	Return on Com Equity E	***10.0%***
	--	--	--	--	.6%	2.4%	1.8%	4.1%	3.1%	***3.0%***	***3.0%***	***3.0%***	Retained to Com Eq	***3.5%***
	--	--	--	--	89%	69%	75%	57%	73%	***69%***	***68%***	***68%***	All Div'ds to Net Prof	***63%***

BUSINESS: Evergy, Inc. was formed through the merger of Great Plains Energy and Westar Energy in June of 2018. Through its subsidiaries (now doing business under the Evergy name), provides electric service to 1.6 million customers in Kansas and Missouri, including the greater Kansas City area. Electric revenue breakdown: residential, 32%; commercial, 27%; industrial, 15%; wholesale, 13%; other, 13%. Generating sources: coal, 54%; nuclear, 17%; purchased, 29%. Fuel costs: 28% of revenues. '22 reported deprec. rate: 3%. Has 4,900 employees. Chairman: Mark A. Ruelle. President & CEO: David A. Campbell. COO: Kevin E. Bryant. Inc.: Missouri. Address: 1200 Main Street, Kansas City, Missouri 64105. Tel.: 816-556-2200. Internet: www.evergy.com.

Evergy's Missouri West subsidiary filed a general rate case. Indeed, the company's Missouri West utility requested an increase of $104 million (13.4%), excluding fuel. The utility is seeking to recover investments made in generation capacity and grid modernization. If approved, new rates will go into effect at the start of 2025. The company plans to continue filing rate cases in Kansas and Missouri every two years. Note, Evergy is not requesting rate changes in the Missouri Metro service area.

Evergy was scheduled to report its fourth-quarter results after this issue went to press. For the fourth quarter and full-year 2023, we are expecting the company to post earnings per share of $0.67 and $3.60, respectively, implying significant year-over-year improvement. The utility continues to benefit from rate relief and investment in its transmission system, and we think this will likely remain a driver to the bottom-line over the next few years. As a result, we are sticking with our 2024 profit estimate of $3.85 a share, which is within Evergy's long term share-earnings growth target of 4%-6%, based off original 2023 guidance of $3.65.

We are introducing our 2025 earnings per share estimate of $4.00. The company will likely benefit from the aforementioned Missouri West rate case, and other regulatory and legislative matters over that interim. Evergy should also take advantage of an improved operating environment and ongoing investments in its transmission infrastructure over the long-term, as well as modest growth in kilowatt-hour sales. Meanwhile, the interest rate environment will likely improve over the next few years, lowering borrowing costs. This is important as the company generally has low return rates on total capital and relies heavily on high debt levels. Accordingly, we think the company will earn $4.75 per share by 2027-2029.

Those seeking income should look here. This untimely stock has a dividend yield of 5.3%, which stands comfortably above the high-paying utility average. Too, 18-month and 3- to 5-year capital appreciation prospects remain attractive for a utility. We look for the stock to trade around $70-$95 by 2027-2029.

Zachary J. Hodgkinson *March 8, 2024*

(A) Diluted earnings. Next earnings report due early May. **(B)** Dividends paid in mid-March, June, September, and December. ■ Dividend reinvestment plan available. **(C)** Incl. intangibles. **(D)** In millions. **(E)** Rate base: Original cost depreciated. Rate allowed on common equity in Missouri in '18: none specified; in Kansas in '18: 9.3%; earned on average common equity, '22: 9.8%. Regulatory Climate: Average.

Company's Financial Strength	B++
Stock's Price Stability	90
Price Growth Persistence	30
Earnings Predictability	85

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IDACORP, INC. NYSE-IDA

RECENT PRICE **93.19** | P/E RATIO **18.1** (Trailing: 18.1 Median: 20.0) | RELATIVE P/E RATIO **0.98** | DIV'D YLD **3.6%** | **VALUE LINE**

TIMELINESS 5 Lowered 3/1/24
SAFETY 1 Raised 4/19/24
TECHNICAL 5 Lowered 3/29/24
BETA .85 (1.00 = Market)

18-Month Target Price Range

Low-High	Midpoint (% to Mid)
$78-$132	$105 (15%)

2027-29 PROJECTIONS

	Price	Gain	Ann'l Total Return
High	140	(+50%)	*14%*
Low	115	(+25%)	*9%*

Institutional Decisions

	2Q2023	3Q2023	4Q2023
to Buy	168	160	192
to Sell	170	177	168
Hld's(000)	42011	43079	45178

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
High:	54.7	70.1	70.5	83.4	100.0	102.4	114.0	113.6	113.8	118.9	113.0	99.8						
Low:	43.1	50.2	55.4	65.0	77.5	79.6	89.3	69.1	85.3	93.5	88.1	86.4						

LEGENDS
30.30 x Dividends p sh
Relative Price Strength
Options: Yes
Shaded area indicates recession

Target Price Range 2027 2028 2029

% TOT. RETURN 3/24

	THIS STOCK	VL ARITH.* INDEX
1 yr.	-11.4	16.9
3 yr.	1.6	16.2
5 yr.	7.2	71.5

																			© VALUE LINE PUB. LLC	27-29
20.47	21.92	20.97	20.55	21.55	24.81	25.51	25.23	25.04	26.76	27.19	26.70	26.77	28.86	32.51	34.90	*34.30*	*35.90*	Revenues per sh	*39.60*
4.27	5.07	5.35	5.84	5.93	6.29	6.58	6.70	6.86	7.50	7.85	8.07	8.19	8.41	8.55	9.11	*9.50*	*10.10*	"Cash Flow" per sh	*11.40*
2.18	2.64	2.95	3.36	3.37	3.64	3.85	3.87	3.94	4.21	4.49	4.61	4.69	4.85	5.11	5.14	*5.40*	*5.75*	Earnings per sh [A]	*6.65*
1.20	1.20	1.20	1.20	1.37	1.57	1.76	1.92	2.08	2.24	2.40	2.56	2.72	2.88	3.04	3.20	*3.34*	*3.46*	Div'd Decl'd per sh [B] ■ †	*4.25*
5.19	5.26	6.85	6.76	4.78	4.68	5.45	5.84	5.89	5.66	5.51	5.53	6.16	5.94	8.56	12.07	*17.00*	*14.00*	Cap'l Spending per sh	*12.00*
27.76	29.17	31.01	33.19	35.07	36.84	38.85	40.88	42.74	44.65	47.01	48.88	50.73	52.82	55.52	57.44	*59.30*	*63.10*	Book Value per sh [C]	*69.80*
46.92	47.90	49.41	49.95	50.16	50.23	50.27	50.34	50.40	50.42	50.42	50.42	50.46	50.52	50.56	50.62	*51.00*	*51.50*	Common Shs Outst'g [D]	*53.00*
13.9	10.2	11.8	11.5	12.4	13.4	14.7	16.2	19.1	20.6	20.5	22.3	19.9	20.8	21.0	19.9	*Bold figures are Value Line estimates*		Avg Ann'l P/E Ratio	*19.0*
.84	.68	.75	.72	.79	.75	.77	.82	1.00	1.04	1.11	1.19	1.02	1.12	1.21	1.11			Relative P/E Ratio	*1.05*
4.0%	4.5%	3.4%	3.1%	3.3%	3.2%	3.1%	3.1%	2.8%	2.6%	2.6%	2.5%	2.9%	2.9%	2.8%	3.1%			Avg Ann'l Div'd Yield	*3.3%*
1282.5	1270.3	1262.0	1349.5	1370.8	1346.4	1350.7	1458.1	1644.0	1766.4	*1750*	*1850*	Revenues ($mill)	*2100*
193.5	194.7	198.3	212.4	226.8	232.9	237.4	245.6	259.0	261.2	*275*	*295*	Net Profit ($mill)	*355*
8.0%	19.0%	15.5%	18.6%	7.1%	9.5%	10.8%	13.1%	12.7%	9.4%	*13.0%*	*13.0%*	Income Tax Rate	*13.0%*
13.6%	16.3%	16.3%	13.9%	15.2%	16.2%	17.3%	17.7%	19.8%	8.8%	*15.0%*	*15.0%*	AFUDC % to Net Profit	*16.0%*
45.3%	45.6%	44.8%	43.7%	43.6%	41.3%	43.9%	42.8%	43.9%	48.8%	*49.0%*	*49.5%*	Long-Term Debt Ratio	*49.5%*
54.7%	54.4%	55.2%	56.3%	56.4%	58.7%	56.1%	57.2%	56.1%	51.2%	*51.0%*	*50.5%*	Common Equity Ratio	*50.5%*
3567.6	3783.3	3898.5	3997.5	4205.1	4201.3	4560.4	4669.1	5001.4	5683.4	*6000*	*6325*	Total Capital ($mill)	*7300*
3833.5	3992.4	4172.0	4283.9	4395.7	4531.5	4709.5	4901.8	5173.0	5745.2	*6100*	*6425*	Net Plant ($mill)	*7400*
6.6%	6.2%	6.1%	6.3%	6.4%	6.5%	6.1%	6.2%	6.1%	5.4%	*5.5%*	*6.0%*	Return on Total Cap'l	*6.0%*
9.9%	9.5%	9.2%	9.4%	9.6%	9.4%	9.3%	9.2%	9.2%	9.0%	*9.0%*	*9.0%*	Return on Shr. Equity	*9.0%*
9.9%	9.5%	9.2%	9.4%	9.6%	9.4%	9.3%	9.2%	9.2%	9.0%	*9.0%*	*9.0%*	Return on Com Equity [E]	*9.0%*
5.4%	4.8%	4.3%	4.4%	4.4%	4.2%	3.9%	3.7%	3.7%	3.4%	*3.5%*	*3.5%*	Retained to Com Eq	*3.5%*
46%	50%	53%	53%	54%	56%	58%	60%	60%	63%	*62%*	*60%*	All Div'ds to Net Prof	*64%*

CAPITAL STRUCTURE as of 12/31/23
Total Debt $2825.6 mill. **Due in 5 Yrs** $186.0 mill.
LT Debt $2775.8 mill. **LT Interest** $96.4 mill.
(Total Interest Coverage: 2.6x)

Pension Assets-12/23 $917.5 mill.
Oblig $1028.0 mill.

Pfd Stock None

Common Stock 50,628,079 shs.
as of 2/9/24

MARKET CAP: $4.7 billion (Mid Cap)

ELECTRIC OPERATING STATISTICS

	2021	2022	2023
% Change Retail Sales (KWH)	+3.9	+9.6	+7.3
Avg. Indust. Use (MWH)	NA	NA	NA
Avg. Indust. Revs. per KWH (¢)	NA	NA	NA
Capacity at Peak (Mw)	NA	NA	NA
Peak Load, Summer (Mw)	3751	3568	3615
Annual Load Factor (%)	NA	NA	NA
% Change Customers (yr-end)	+2.8	+2.4	+2.4
Fixed Charge Cov. (%)	390	395	315

ANNUAL RATES of change (per sh)

	Past 10 Yrs.	Past 5 Yrs.	Est'd '21-'23 to '27-'29
Revenues	3.5%	4.0%	*3.5%*
"Cash Flow"	3.5%	3.5%	*4.5%*
Earnings	4.0%	3.5%	*5.0%*
Dividends	8.0%	6.5%	*5.5%*
Book Value	4.5%	4.5%	*4.0%*

QUARTERLY REVENUES($ mill.)

Calendar	Mar.31	Jun.30	Sep.30	Dec.31	Full Year
2021	316.1	360.1	446.9	335.0	1458.1
2022	344.3	358.7	518.0	422.9	1644.0
2023	429.7	413.8	510.9	412.0	1766.4
2024	*365*	*415*	*560*	*410*	*1750*
2025	*390*	*440*	*585*	*435*	*1850*

EARNINGS PER SHARE [A]

Calendar	Mar.31	Jun.30	Sep.30	Dec.31	Full Year
2021	.89	1.38	1.93	.65	4.85
2022	.91	1.27	2.10	.83	5.11
2023	1.11	1.35	2.07	.61	5.14
2024	*1.10*	*1.35*	*2.10*	*.85*	*5.40*
2025	*1.15*	*1.45*	*2.25*	*.90*	*5.75*

QUARTERLY DIVIDENDS PAID [B] ■ †

Calendar	Mar.31	Jun.30	Sep.30	Dec.31	Full Year
2020	.67	.67	.67	.71	2.72
2021	.71	.71	.71	.75	2.88
2022	.75	.75	.75	.79	3.04
2023	.79	.79	.79	.83	3.20
2024	.83				

BUSINESS: IDACORP, Inc. is a holding company for Idaho Power Company, a regulated electric utility that serves 633,000 customers throughout a 24,000-square-mile area in southern Idaho and eastern Oregon (population: 1.4 million). Most of the company's revenues are derived from the Idaho portion of its service area. Revenue breakdown: residential, 39%; commercial, 21%; industrial, 14%; irrigation, 10%; other, 16%. Generating sources: hydro, 35%; coal, 13%; gas, 15%; purchased, 37%. Fuel costs: 40% of revenues. '23 reported depreciation rate: 3.1%. Has 2,112 employees. Chairman: Richard J. Dahl. President & CEO: Lisa Grow. Incorporated: Idaho. Address: 1221 W. Idaho St., Boise, Idaho 83702. Telephone: 208-388-2200. Internet: www.idacorpinc.com.

IDACORP's management has set its earnings target for 2024 in a range of $5.25 to $5.45 a share. The company extended its streak of 15 years when it comes to annual earnings growth in 2023, but not by a whole lot. Our 2024 estimate is being placed at $5.40, which assumes a 5% annual gain, which is in line with the company's in-house goal. Most utilities strive for something in the 4%-6% or 5%-7% spread. Digging deeper, our estimate assumes Idaho Power will use between $35 million and $60 million of additional tax credits available under its regulatory mechanism. A good portion of this figure is tied to battery storage projects approved by the Idaho Public Utilities Commission in the general rate case last December.

A rate case in Oregon is now on the table. IDACORP has filed with the Oregon Public Utilities Commission for a rate increase to go into effect in October of this year. The company is requesting an ROE of 10.4%, and a 7.8% rate of return with a capital structure comprised of 51% equity and 49% debt. Infrastructure investments have been made in this service area and the last general rate case was filed in 2011. Since then, there has been an 8% increase in the number of customers. We expect the parties to mutually agree on a pact that is fair to both IDA and its constituents.

Capital expenditures are expected to peak this year at above $900 million. New capacity resources are pushing the spending up, but management has cast a wide net ($20 million to $200 million), so the total could be somewhat lower. Still, the average over the next five years is apt to come in around the $800 million threshold. Distribution and transmission will be areas of heavy outlays, as will high voltage transmission, one of the driving forces behind IDA's heavier spending coming off an average of about $400 million in the previous five-year window.

These untimely shares lack real investment appeal at this juncture. Even with the quotation down 7% in value since our January review, capital appreciation potential three to five years out is below average. Yes, the yield is handsomely above the *Value Line* median, but does not stand out for a utility.

Erik M. Manning *April 19, 2024*

(A) Diluted EPS. Earnings may not sum due to rounding. Next earnings report due early May. **(B)** Dividends historically paid in late February, May, August, and November. ■ Dividend reinvestment plan available. † Shareholder investment plan available. **(C)** Incl. intangibles. In '23: $882.7 mill., $17.44/sh. **(D)** In millions. **(E)** Rate base: Net original cost. Rate allowed on common equity in '12: 10% (imputed); Regulatory Climate: Above Average.

Company's Financial Strength	A
Stock's Price Stability	95
Price Growth Persistence	60
Earnings Predictability	100

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NORTHWESTERN NDQ-NWE

RECENT PRICE **50.25** | P/E RATIO **13.7** (Trailing: 15.6 Median: 17.0) | RELATIVE P/E RATIO **0.74** | DIV'D YLD **5.2%** | **VALUE LINE**

TIMELINESS 2 Raised 4/12/24
SAFETY 3 Lowered 1/19/24
TECHNICAL 5 Lowered 4/12/24
BETA .95 (1.00 = Market)

18-Month Target Price Range

Low-High	Midpoint (% to Mid)
$41-$70	$56 (10%)

2027-29 PROJECTIONS

	Price	Gain	Ann'l Total Return
High	75	(+50%)	*14%*
Low	50	(Nil)	*5%*

Institutional Decisions

	2Q2023	3Q2023	4Q2023
to Buy	157	123	144
to Sell	113	151	130
Hld's(000)	58238	59029	59945

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	© VALUE LINE PUB. LLC	27-29
High:	47.2	58.7	59.7	63.8	64.5	65.7	76.7	80.5	70.8	63.1	61.2	51.8								
Low:	35.1	42.6	48.4	52.2	55.7	50.0	57.3	45.1	53.2	48.7	46.0	46.2								
	35.09	31.72	30.66	30.80	28.76	29.80	25.68	25.21	26.01	26.45	23.81	24.93	23.70	25.38	24.74	23.22	*25.60*	*26.60*	Revenues per sh	*28.90*
	4.40	4.62	4.76	5.42	5.18	5.45	5.39	5.92	6.74	6.76	6.96	7.07	6.86	6.92	6.46	6.69	*7.10*	*7.45*	"Cash Flow" per sh	*8.55*
	1.77	2.02	2.14	2.53	2.26	2.46	2.99	2.90	3.39	3.34	3.40	3.53	3.21	3.50	3.29	3.22	*3.50*	*3.70*	Earnings per sh [A]	*4.25*
	1.32	1.34	1.36	1.44	1.48	1.52	1.60	1.92	2.00	2.10	2.20	2.30	2.40	2.48	2.52	2.56	*2.60*	*2.64*	Div'd Decl'd per sh [B] ■ †	*2.76*
	3.47	5.26	6.30	5.20	5.89	5.95	5.76	5.89	5.96	5.60	5.64	6.26	8.02	8.03	8.62	9.26	*8.15*	*8.15*	Cap'l Spending per sh	*8.25*
	21.25	21.86	22.64	23.68	25.09	26.60	31.50	33.22	34.68	36.44	38.60	40.42	41.10	43.28	44.61	45.48	*46.40*	*47.50*	Book Value per sh [C]	*51.85*
	35.93	36.00	36.23	36.28	37.22	38.75	46.91	48.17	48.33	49.37	50.32	50.45	50.59	54.06	59.74	61.25	*61.50*	*62.00*	Common Shs Outst'g [D]	*64.00*
	13.9	11.5	12.9	12.6	15.7	16.9	16.2	18.4	17.2	17.8	16.8	19.9	18.6	17.4	17.3	17.0	*Bold figures are Value Line estimates*		Avg Ann'l P/E Ratio	*14.5*
	.84	.77	.82	.79	1.00	.95	.85	.93	.90	.90	.91	1.06	.96	.94	1.00	.95			Relative P/E Ratio	*.80*
	5.4%	5.7%	4.9%	4.5%	4.2%	3.7%	3.3%	3.6%	3.4%	3.5%	3.9%	3.3%	4.0%	4.1%	4.4%	4.7%			Avg Ann'l Div'd Yield	*4.5%*
							1204.9	1214.3	1257.2	1305.7	1198.1	1257.9	1198.7	1372.3	1477.8	1422.1	*1575*	*1650*	Revenues ($mill)	*1850*
							120.7	138.4	164.2	162.7	171.1	179.3	162.6	181.6	185.5	194.1	*215*	*230*	Net Profit ($mill)	*270*
							- -	13.7%	- -	7.6%	- -	1.6%	- -	.9%	.9%	3.7%	*6.0%*	*9.0%*	Income Tax Rate	*12.0%*
							8.9%	9.8%	4.3%	5.2%	3.4%	4.6%	6.0%	14.9%	18.5%	21.6%	*20.0%*	*20.0%*	AFUDC % to Net Profit	*20.0%*
							53.4%	53.1%	52.0%	50.2%	52.2%	52.5%	52.8%	52.2%	48.2%	49.1%	*50.0%*	*51.0%*	Long-Term Debt Ratio	*50.5%*
							46.6%	46.9%	48.0%	49.8%	47.8%	47.5%	47.2%	47.8%	51.8%	50.9%	*50.0%*	*49.0%*	Common Equity Ratio	*49.5%*
							3168.0	3408.6	3493.9	3614.5	4064.6	4289.8	4409.1	4893.1	5148.3	5475.4	*5725*	*5975*	Total Capital ($mill)	*6700*
							3758.0	4059.5	4214.9	4358.3	4521.3	4700.9	4952.9	5247.2	5657.5	6039.8	*6300*	*6600*	Net Plant ($mill)	*7300*
							4.8%	5.2%	5.9%	5.6%	5.2%	5.2%	4.6%	4.6%	4.5%	4.5%	*4.5%*	*5.0%*	Return on Total Cap'l	*5.0%*
							8.2%	8.6%	9.8%	9.0%	8.8%	8.8%	7.8%	7.8%	7.0%	7.0%	*7.5%*	*8.0%*	Return on Shr. Equity	*8.0%*
							8.2%	8.6%	9.8%	9.0%	8.8%	8.8%	7.8%	7.8%	7.0%	7.0%	*7.5%*	*8.0%*	Return on Com Equity [E]	*8.0%*
							3.8%	3.0%	4.1%	3.4%	3.2%	3.1%	2.0%	2.3%	1.7%	1.4%	*2.0%*	*2.5%*	Retained to Com Eq	*3.0%*
							54%	65%	58%	62%	64%	64%	74%	71%	76%	79%	*74%*	*71%*	All Div'ds to Net Prof	*65%*

CAPITAL STRUCTURE as of 12/31/23
Total Debt $2820.8 mill. **Due in 5 Yrs** $1011.5 mill.
LT Debt $2690.5 mill. **LT Interest** $109.0 mill.
Incl. $5.5 mill. finance leases.
(Total Interest Coverage: 2.4x)

Pension Assets-12/23 $402.7 mill.
Oblig $477.0 mill.

Pfd Stock None

Common Stock 61,256,549 shs.
as of 2/9/24

MARKET CAP: $3.1 billion (Mid Cap)

ELECTRIC OPERATING STATISTICS

	2021	2022	2023
% Change Retail Sales (KWH)	+.7	+3.7	-.3
Avg. Indust. Use (MWH)	NA	NA	NA
Avg. Indust. Revs. per KWH (¢)	NA	NA	NA
Capacity at Peak (Mw)	NA	NA	NA
Peak Load, Winter (Mw)	2000	2073	1992
Annual Load Factor (%)	NA	NA	NA
% Change Customers (yr-end)	+1.6	+1.5	+1.6
Fixed Charge Cov. (%)	245	219	216

ANNUAL RATES

of change (per sh)	Past 10 Yrs.	Past 5 Yrs.	Est'd '21-'23 to '27-'29
Revenues	-2.0%	-1.0%	*2.5%*
"Cash Flow"	2.5%	-.5%	*3.5%*
Earnings	3.5%	- -	*4.0%*
Dividends	5.5%	3.5%	*2.0%*
Book Value	6.0%	4.0%	*3.0%*

QUARTERLY REVENUES ($ mill.)

Calendar	Mar.31	Jun.30	Sep.30	Dec.31	Full Year
2021	400.8	298.2	326.0	347.3	1372.3
2022	394.5	323.0	335.1	425.2	1477.8
2023	454.5	290.5	321.1	356.0	1422.1
2024	*475*	*325*	*370*	*405*	*1575*
2025	*500*	*340*	*385*	*425*	*1650*

EARNINGS PER SHARE [A]

Calendar	Mar.31	Jun.30	Sep.30	Dec.31	Full Year
2021	1.24	.59	.70	.97	3.50
2022	1.08	.58	.47	1.16	3.29
2023	1.10	.32	.48	1.32	3.22
2024	*1.25*	*.50*	*.60*	*1.15*	*3.50*
2025	*1.30*	*.55*	*.65*	*1.20*	*3.70*

QUARTERLY DIVIDENDS PAID [B] ■ †

Calendar	Mar.31	Jun.30	Sep.30	Dec.31	Full Year
2020	.60	.60	.60	.60	2.40
2021	.62	.62	.62	.62	2.48
2022	.63	.63	.63	.63	2.52
2023	.64	.64	.64	.64	2.56
2024	.65				

BUSINESS: NorthWestern Energy Group, Inc. supplies electricity & gas in the Upper Midwest and Northwest, serving 467,700 electric customers in Montana and South Dakota and 307,600 gas customers in Montana, South Dakota, and Nebraska. Electric revenue breakdown for 2023: residential, 44%; commercial, 50%; industrial, 4%; and other, 2%. Generating sources: coal, 18%; hydro, 37%; wind, 4%; natural gas, 12%; purchased power, 29%. Fuel costs: 30% of revenues. 2023 reported depreciation rate: 2.8%. Had 1,573 employees as of 12/31/23. Chair of the board of directors: Dana J. Dykhouse. President and CEO: Brian B. Bird. Incorporated: DE. Address: 3010 West 69th Street, Sioux Falls, SD 57108. Telephone: 605-978-2900. Internet: www.northwesternenergy.com.

NorthWestern Energy's profits should be on the rise this year from higher electric and natural gas delivery rates. In October, Montana regulators approved the settlement agreement the utility had negotiated with key members of the state's business community. The new prices lift annual electric and natural gas revenues by $67.4 million and $14.1 million, respectively. Those levels are based on an authorized return on equity (ROE) of 9.65% for electric and 9.55% for gas. The utility also received pricing mechanisms that allow for the expedient pass through of changes in both fuel/purchased power costs and property taxes. Those will reduce regulatory lag. In January, South Dakota officials came to terms with the company on electric rates that will raise annual revenue by $21.5 million based on a 6.81% rate of return. Management is targeting a range of $3.42 to $3.62 for 2024 earnings per share. The company raised the quarterly dividend to an annualized rate of $2.60 a share from $2.56.

Leadership affirmed its 4% to 6% annual earnings growth expectation. It provided an updated five-year capital investment plan that calls for average expenditures of $500 million per year from 2024 through 2028. The $2.5 billion total investment should grow the company's rate base (the dollar value of assets for which a utility is allowed to earn a regulated return on) by about 4% to 6% per annum. That, in turn, should translate to 4% to 6% yearly earnings-per-share gains. The fairly conservative plan assumes no equity needs are necessary unless there are opportunities to expand generation build beyond the $143 million budgeted for that category. We're projecting there will be some on both fronts. The plan also calls for $1.8 billion to be spent on the expansion and modernization of electric and gas transmission and distribution systems across its territories, with the remainder on infrastructure maintenance.

This equity is timely. Longer term, however, it doesn't really stand out relative to its peer group on an annual total-return basis. This is partially because it's growth prospects are about average and dividend hikes will likely remain limited until the payout ratio returns to the mid-60% area.

Anthony J. Glennon *April 19, 2024*

(A) Diluted egs. Excl. nonrec. gains/(losses): '12, 40¢; '15, 27¢; '18, 52¢; '19, 45¢; '20, (15¢); '21, 10¢; '22, (4¢). Qtly EPS may not sum to full yr. due to rounding. Next egs. report due early May. **(B)** Div'ds paid late Mar., June, Sept. & Dec. ■ Div'd reinvest. plan avail. † Shrhldr. invest. plan avail. **(C)** Incl. def'd charges and intag. '23: $17.90/sh. **(D)** In mill. **(E)** Rate base: Net orig. cost. Rate allowed on com. eq. in MT in '22 (elec.): 9.65%; in '22 (gas): 9.55%; in SD in '24: 6.81%; in NE in '07: 10.4%. Reg. Climate: Below Avg.

Company's Financial Strength	B+
Stock's Price Stability	90
Price Growth Persistence	25
Earnings Predictability	95

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OGE ENERGY CORP. NYSE-OGE

RECENT PRICE **32.82** | P/E RATIO **15.3** (Trailing: 15.9 Median: 18.0) | RELATIVE P/E RATIO **0.88** | DIV'D YLD **5.1%** | **VALUE LINE**

TIMELINESS 3 Lowered 12/22/23
SAFETY 3 Lowered 3/8/24
TECHNICAL 4 Lowered 3/8/24
BETA 1.05 (1.00 = Market)

18-Month Target Price Range

Low-High	Midpoint (% to Mid)
$28-$46	$37 (15%)

2027-29 PROJECTIONS

	Price	Gain	Ann'l Total Return
High	45	(+35%)	*12%*
Low	35	(+5%)	*7%*

Institutional Decisions

	1Q2023	2Q2023	3Q2023
to Buy	183	174	197
to Sell	211	216	199
Hld's(000)	139715	134247	138173

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	© VALUE LINE PUB. LLC	27-29
High:	40.0	39.3	36.5	34.2	37.4	41.8	45.8	46.4	38.6	42.9	40.4	36.0								
Low:	27.7	32.8	24.2	23.4	32.6	29.6	38.0	23.0	29.2	33.3	31.3	32.1								
	21.77	14.79	19.04	19.96	18.58	14.45	12.30	11.00	11.31	11.32	11.37	11.15	10.61	18.26	16.86	13.36	***16.50***	***17.50***	Revenues per sh	***18.75***
	2.40	2.69	3.01	3.31	3.69	3.46	3.40	3.23	3.31	3.34	3.74	4.02	4.03	4.44	4.56	***4.55***	***4.75***	***5.05***	"Cash Flow" per sh	***5.90***
	1.25	1.33	1.50	1.73	1.79	1.94	1.98	1.69	1.69	1.92	2.12	2.24	2.08	2.36	2.25	2.07	***2.15***	***2.30***	Earnings per sh [A]	***2.75***
	.70	.71	.73	.76	.80	.85	.95	1.05	1.16	1.27	1.40	1.51	1.58	1.63	1.64	1.66	***1.69***	***1.73***	Div'd Decl'd per sh [B] ■	***1.85***
	4.01	4.37	4.36	6.48	5.85	4.99	2.86	2.74	3.31	4.13	2.87	3.18	3.25	3.89	5.25	***4.75***	***4.75***	***4.75***	Cap'l Spending per sh	***4.75***
	10.14	10.52	11.73	13.06	14.00	15.30	16.27	16.66	17.24	19.28	20.06	20.69	18.15	20.27	21.95	***22.25***	***23.10***	***23.75***	Book Value per sh [C]	***26.25***
	187.00	194.00	195.20	196.20	197.60	198.50	199.40	199.70	199.70	199.70	199.70	200.10	200.10	200.10	200.20	200.20	***200.20***	***200.20***	Common Shs Outst'g [D]	***200.20***
	12.4	10.8	13.3	14.4	15.2	17.7	18.3	17.7	17.7	18.3	16.5	19.0	16.2	14.3	17.2	***17.4***	*Bold figures are*		Avg Ann'l P/E Ratio	***14.0***
	.75	.72	.85	.90	.97	.99	.96	.89	.93	.92	.89	1.01	.83	.77	1.00	***1.00***	*Value Line*		Relative P/E Ratio	***.80***
	4.5%	5.0%	3.7%	3.1%	2.9%	2.5%	2.6%	3.5%	3.9%	3.6%	4.0%	3.5%	4.7%	4.8%	4.5%	5.1%	*estimates*		Avg Ann'l Div'd Yield	***4.4%***
							2453.1	2196.9	2259.2	2261.1	2270.3	2231.6	2122.3	3653.7	3375.7	2674.3	***3300***	***3500***	Revenues ($mill)	***3750***
							395.8	337.6	338.2	384.3	425.5	449.6	415.9	472.5	452.5	414.4	***430***	***460***	Net Profit ($mill)	***550***
							30.4%	29.2%	30.5%	32.5%	14.5%	7.4%	13.2%	11.5%	12.0%	12.0%	***12.0%***	***12.0%***	Income Tax Rate	***12.0%***
							1.7%	3.7%	6.4%	15.0%	8.3%	1.6%	1.6%	2.2%	2.0%	2.0%	***2.0%***	***2.0%***	AFUDC % to Net Profit	***2.0%***
							45.9%	44.3%	41.1%	41.7%	42.0%	43.6%	49.0%	52.6%	49.8%	***52.0%***	***52.0%***	***51.5%***	Long-Term Debt Ratio	***50.0%***
							54.1%	55.7%	58.9%	58.3%	58.0%	56.4%	51.0%	47.4%	52.4%	***48.0%***	***48.0%***	***48.5%***	Common Equity Ratio	***50.0%***
							5999.7	5971.6	5849.6	6600.7	6902.0	7334.7	7126.2	8552.7	8962.0	***9400***	***9750***	***9935***	Total Capital ($mill)	***10400***
							6979.9	7322.4	7696.2	8339.9	8643.8	9044.6	9374.6	9832.9	10546.8	***10830***	***11000***	***11250***	Net Plant ($mill)	***12075***
							7.8%	6.9%	7.0%	7.0%	7.3%	7.1%	6.9%	6.4%	5.9%	***6.5%***	***7.0%***	***7.0%***	Return on Total Cap'l	***7.5%***
							12.2%	10.2%	9.8%	10.0%	10.6%	10.9%	11.5%	11.6%	11.0%	***12.0%***	***12.5%***	***12.5%***	Return on Shr. Equity	***13.0%***
							12.2%	10.2%	9.8%	10.0%	10.6%	10.9%	11.5%	11.6%	11.0%	***12.0%***	***12.5%***	***12.5%***	Return on Com Equity [E]	***13.0%***
							6.5%	4.0%	3.3%	3.5%	3.8%	3.6%	2.8%	3.6%	3.0%	***3.5%***	***4.5%***	***4.5%***	Retained to Com Eq	***5.5%***
							47%	61%	67%	64%	64%	67%	76%	69%	73%	***81%***	***75%***	***75%***	All Div'ds to Net Prof	***57%***

CAPITAL STRUCTURE as of 12/31/23
Total Debt $4839.7 mill. **Due in 5 Yrs** $1731.5 mill.
LT Debt $4340.5 mill. **LT Interest** $158.7 mill.
(LT interest earned: 4.3x)

Leases, Uncapitalized Annual rentals $5.7 mill.

Pension Assets-12/22 $486.0 mill.
Oblig $502.9 mill.

Pfd Stock None

Common Stock 200,330,340 shs.

MARKET CAP: $6.6 billion (Mid Cap)

ELECTRIC OPERATING STATISTICS

	2020	2021	2022
% Change Retail Sales (KWH)	-4.9	+2.6	+8.3
Avg. Indust. Use (MWH)	NA	NA	NA
Avg. Indust. Revs. per KWH (¢)	4.40	7.68	NA
Capacity at Peak (Mw)	NA	NA	NA
Peak Load, Summer (Mw)	6437	NA	NA
Annual Load Factor (%)	NA	NA	NA
% Change Customers (yr-end)	+1.1	+1.4	NA
Fixed Charge Cov. (%)	326	336	335

ANNUAL RATES of change (per sh)

	Past 10 Yrs.	Past 5 Yrs.	Est'd '20-'22 to '27-'29
Revenues	-3.0%	5.0%	*5.5%*
"Cash Flow"	2.5%	5.0%	*7.0%*
Earnings	3.0%	4.5%	*6.5%*
Dividends	7.5%	6.5%	*3.0%*
Book Value	4.0%	1.5%	*5.5%*

QUARTERLY REVENUES ($ mill.)

Calendar	Mar.31	Jun.30	Sep.30	Dec.31	Full Year
2021	1630.0	577.4	864.4	581.3	3653.7
2022	589.3	803.7	1270.0	711.9	3375.7
2023	557.2	605.0	945.4	566.7	2674.3
2024	***630***	***750***	***1200***	***720***	***3300***
2025	***700***	***800***	***1250***	***750***	***3500***

EARNINGS PER SHARE [A]

Calendar	Mar.31	Jun.30	Sep.30	Dec.31	Full Year
2021	.26	.56	1.26	.28	2.36
2022	.33	.36	1.31	.25	2.25
2023	.19	.44	1.20	.24	2.07
2024	***.35***	***.30***	***1.25***	***.25***	***2.15***
2025	***.40***	***.35***	***1.30***	***.25***	***2.30***

QUARTERLY DIVIDENDS PAID [B] ■

Calendar	Mar.31	Jun.30	Sep.30	Dec.31	Full Year
2020	.3875	.3875	.3875	.4025	1.57
2021	.4025	.4025	.4025	.41	1.62
2022	.41	.41	.41	.4141	1.64
2023	.4141	.4141	.4141	.4182	1.66
2024					

BUSINESS: OGE Energy Corp. is a holding company for Oklahoma Gas and Electric Company (OG&E), which supplies electricity to 879,000 customers in Oklahoma (84% of electric revenues) and western Arkansas (8%); wholesale is (8%). Owns 3% of Energy Transfer's limited partnership units. Electric revenue breakdown: residential, 44%; commercial, 25%; industrial, 11%; oilfield, 10%; other, 10%. Generating sources: gas, 25%; coal, 21%; wind, 6%; purchased, 48%. Fuel costs: 58% of revenues. '23 reported depreciation rate (utility): 2.6%. Has 2,200 employees. Chairman, President and Chief Executive Officer: Sean Trauschke. Incorporated: Oklahoma. Address: 321 North Harvey, P.O. Box 321, Oklahoma City, OK 73101-0321. Tel.: 405-553-3000. Internet: www.oge.com.

OGE Energy's utility subsidiary filed a general rate case in Oklahoma. Oklahoma Gas and Electric requested a hike of $332 million (13.8%), based on a return on equity of 10.5% and a common-equity ratio of 53.5%. If approved, new rates are expected to be implemented by July. In Arkansas, the utility reached a settlement for a 1.4% hike starting April 1st, under the state's formula rate plan. OGE also continues to make progress in replacing two aging power generation units at the Horseshoe Lake power plant. The units are the oldest in the utility's generation fleet, and have been in service for over 60 years. A hearing with the Oklahoma Corporation Commission is set to take place in October, and the company hopes to have its new units operational by late 2026.

We are maintaining our 2024 earnings estimate of $2.15 a share. The utility earned $2.07 a share last year, and the company's target for 2024 is $2.06-$2.18, representing 6% growth from original 2023 guidance. OGE is benefiting from customer growth, as well as its transformation to a fully focused electric utility. A partial year of rate relief in Oklahoma should also help boost the bottom line this year. OGE's long-term earnings growth rate target remains at 5%-7% annually.

Bottom-line growth ought to pick up over the next few years. The company's prospects as a pure-play electric utility will likely improve over that interim, as investments in infrastructure and the grid bear fruit. The Inflation Reduction Act should also provide assistance in the utility's transition to offering affordable, clean energy over that interim. Too, OGE is well positioned in 2025 and beyond to take advantage of a full-year's rate relief in Oklahoma and Arkansas. As a result, we are introducing our 2025 EPS estimate of $2.30. We also think OGE will earn $2.75 a share by 2027-2029.

Income-oriented investors should consider this stock. Indeed, these shares boast a dividend yield of about 5.0%. This stands comfortably above the utility average, which is one of the highest dividend-paying industries in the market. But, total return prospects are nothing to write home about over both the 18-month and 3- to 5-year time frames.

Zachary J. Hodgkinson *March 8, 2024*

(A) Diluted EPS. Excl. nonrecurring gains (losses): '15, (33¢); '17, $1.18; '19, (8¢); '20, ($2.95); '21, $1.32; '22, $1.06; gain on discont. ops.: '19 & '21 EPS don't sum due to rounding. Next earnings report due early May. **(B)** Div'ds historically paid in late Jan., Apr., July, & Oct. ■ Div'd reinvestment plan avail. **(C)** Incl. deferred charges. In '22: $6.15/sh. **(D)** In mill., adj. for split. **(E)** Rate base: Net original cost. Rate allowed on com. eq. in OK in '19: 9.5%; in AR in '18: 9.5%; earned on avg. com. eq., '21: 12.7%. Regulatory Climate: Average.

Company's Financial Strength	B++
Stock's Price Stability	80
Price Growth Persistence	30
Earnings Predictability	95

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PNM RESOURCES NYSE-PNM

RECENT PRICE **37.45** | P/E RATIO **14.2** (Trailing: 13.3 Median: 19.0) | RELATIVE P/E RATIO **0.77** | DIV'D YLD **4.2%** | **VALUE LINE**

TIMELINESS 3 Lowered 2/2/24
SAFETY 3 Lowered 1/19/24
TECHNICAL 4 Lowered 3/1/24
BETA .90 (1.00 = Market)

18-Month Target Price Range

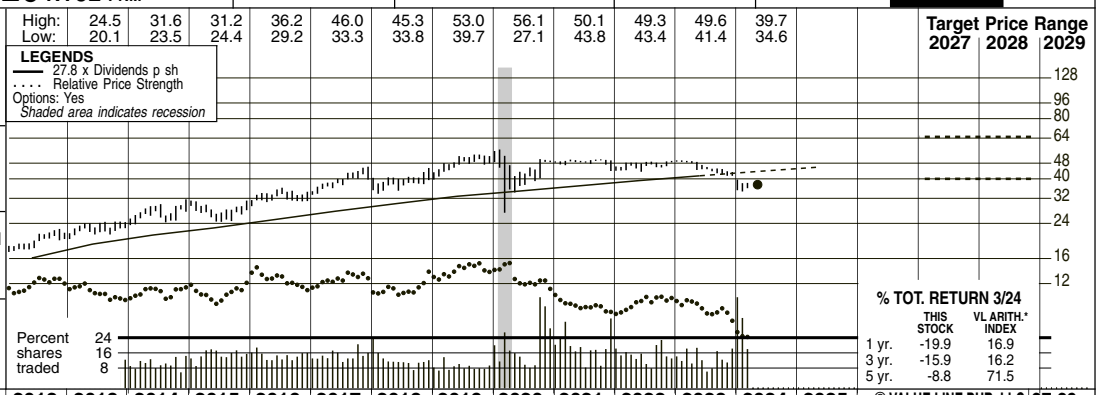
Low-High	Midpoint (% to Mid)
$34-$56	$45 (20%)

2027-29 PROJECTIONS

	Price	Gain	Ann'l Total Return
High	65	(+75%)	*18%*
Low	40	(+5%)	*6%*

Institutional Decisions

	2Q2023	3Q2023	4Q2023
to Buy	134	140	151
to Sell	146	139	144
Hld's(000)	78139	81263	82439



2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	© VALUE LINE PUB. LLC	27-29
22.65	19.01	19.31	21.35	16.85	17.42	18.03	18.07	17.11	18.14	18.04	18.30	17.74	20.74	26.21	21.50	*23.90*	*25.25*	Revenues per sh	*29.45*
1.76	2.32	2.67	3.18	3.39	3.52	4.09	4.28	4.51	5.30	5.47	5.95	5.80	6.19	6.67	6.62	*6.80*	*7.25*	"Cash Flow" per sh	*8.70*
.11	.58	.87	1.08	1.31	1.41	1.45	1.48	1.46	1.92	2.00	2.16	2.28	2.45	2.69	2.82	*2.70*	*2.85*	Earnings per sh A	*3.40*
.61	.50	.50	.50	.58	.68	.76	.82	.90	.99	1.09	1.18	1.25	1.33	1.41	1.49	*1.57*	*1.65*	Div'd Decl'd per sh B ■ †	*1.89*
3.99	3.32	3.25	4.10	3.88	4.37	5.78	7.01	7.53	6.28	6.29	7.74	7.91	10.89	10.63	11.93	*12.90*	*13.85*	Cap'l Spending per sh	*13.50*
18.89	18.90	17.60	19.62	20.05	20.87	22.39	20.78	21.04	21.28	21.20	21.08	23.88	25.25	25.54	26.04	*27.40*	*28.80*	Book Value per sh C	*33.60*
86.53	86.67	86.67	79.65	79.65	79.65	79.65	79.65	79.65	79.65	79.65	79.65	85.83	85.83	85.83	90.20	*91.00*	*92.00*	Common Shs Outst'g D	*95.00*
NMF	18.1	14.0	14.5	15.0	16.1	18.7	18.7	22.4	20.4	19.4	22.2	19.6	19.9	17.4	16.3	*Bold figures are Value Line estimates*		Avg Ann'l P/E Ratio	*15.5*
NMF	1.21	.89	.91	.95	.90	.98	.94	1.18	1.03	1.05	1.18	1.01	1.08	1.01	.91			Relative P/E Ratio	*.85*
4.9%	4.8%	4.1%	3.2%	3.0%	3.0%	2.8%	3.0%	2.8%	2.5%	2.8%	2.5%	2.8%	2.7%	3.0%	3.2%			Avg Ann'l Div'd Yield	*3.6%*
1435.9	1439.1	1363.0	1445.0	1436.6	1457.6	1523.0	1779.9	2249.6	1939.2	*2175*	*2325*	Revenues ($mill)	*2800*
116.8	118.8	117.4	154.4	160.6	173.1	183.4	211.6	232.0	244.1	*245*	*265*	Net Profit ($mill)	*325*
34.8%	36.9%	32.4%	33.0%	12.9%	8.1%	9.5%	13.4%	14.6%	13.6%	*14.5%*	*15.0%*	Income Tax Rate	*16.0%*
10.7%	17.0%	11.0%	11.9%	12.1%	9.8%	8.9%	8.6%	9.0%	12.3%	*12.0%*	*13.0%*	AFUDC % to Net Profit	*13.0%*
47.8%	54.1%	55.7%	56.1%	61.1%	59.8%	56.9%	61.8%	63.9%	64.2%	*66.0%*	*67.5%*	Long-Term Debt Ratio	*69.0%*
51.9%	45.5%	44.0%	43.6%	38.6%	39.9%	42.9%	38.0%	36.0%	35.6%	*33.5%*	*32.0%*	Common Equity Ratio	*30.5%*
3437.1	3633.3	3806.8	3887.5	4370.0	4207.7	4780.6	5698.6	6096.1	6602.3	*7400*	*8250*	Total Capital ($mill)	*10400*
4270.0	4535.4	4904.7	4980.2	5234.6	5466.0	5965.1	6752.9	6972.8	7609.9	*8400*	*9300*	Net Plant ($mill)	*11500*
5.1%	4.8%	4.7%	5.3%	5.0%	5.5%	4.9%	4.6%	4.9%	5.0%	*4.5%*	*4.5%*	Return on Total Cap'l	*4.5%*
6.5%	7.1%	7.0%	9.0%	9.4%	10.2%	8.9%	9.7%	10.5%	10.3%	*10.0%*	*10.0%*	Return on Shr. Equity	*10.0%*
6.5%	7.1%	7.0%	9.1%	9.5%	10.3%	8.9%	9.7%	10.6%	10.4%	*10.0%*	*10.0%*	Return on Com Equity E	*10.0%*
3.2%	3.3%	2.8%	4.5%	4.5%	4.8%	4.1%	4.6%	5.1%	5.0%	*4.0%*	*4.0%*	Retained to Com Eq	*4.5%*
51%	54%	61%	51%	53%	54%	54%	53%	52%	52%	*58%*	*58%*	All Div'ds to Net Prof	*55%*

CAPITAL STRUCTURE as of 12/31/23
Total Debt $4783.7 mill. **Due in 5 Yrs** $2177.6 mill.
LT Debt $4241.6 mill. **LT Interest** $169.0 mill.
(Total Interest Coverage: 2.4x)

Leases, Uncapitalized Annual rentals $12.0 mill.

Pension Assets-12/22 $448.6 mill.
Oblig $461.2 mill.
Pfd Stock $11.5 mill. **Pfd Div'd** $.5 mill.

Common Stock 90,200,384 shs.
as of 2/16/24
MARKET CAP: $3.4 billion (Mid Cap)

ELECTRIC OPERATING STATISTICS

	2021	2022	2023
% Change Retail Sales (KWH)	1.0	5.2	1.0
Avg. Indust. Use (MWH)	NA	NA	NA
Avg. Indust. Revs. per KWH (¢)	NA	NA	NA
Capacity at Peak (Mw)	NA	NA	NA
Peak Load, Summer (Mw)	1968	2139	2162
Annual Load Factor (%)	NA	NA	NA
% Change Customers (yr-end)	1.2	1.0	1.0
Fixed Charge Cov. (%)	317	289	230

ANNUAL RATES

of change (per sh)	Past 10 Yrs.	Past 5 Yrs.	Est'd '21-'23 to '27-'29
Revenues	2.0%	5.0%	*4.5%*
"Cash Flow"	7.0%	5.0%	*5.0%*
Earnings	7.5%	8.0%	*5.0%*
Dividends	9.0%	7.0%	*5.0%*
Book Value	2.5%	4.0%	*4.5%*

QUARTERLY REVENUES ($ mill.)

Calendar	Mar.31	Jun.30	Sep.30	Dec.31	Full Year
2021	364.7	426.5	554.6	434.1	1779.9
2022	444.1	499.7	729.9	575.9	2249.6
2023	544.1	477.2	505.9	412.0	1939.2
2024	*560*	*525*	*580*	*510*	*2175*
2025	*595*	*560*	*630*	*540*	*2325*

EARNINGS PER SHARE A

Calendar	Mar.31	Jun.30	Sep.30	Dec.31	Full Year
2021	.32	.55	1.37	.21	2.45
2022	.50	.57	1.46	.15	2.69
2023	.55	.55	1.54	.18	2.82
2024	*.45*	*.55*	*1.45*	*.25*	*2.70*
2025	*.50*	*.60*	*1.50*	*.25*	*2.85*

QUARTERLY DIVIDENDS PAID B ■ †

Calendar	Mar.31	Jun.30	Sep.30	Dec.31	Full Year
2020	.3075	.3075	.3075	.3075	1.23
2021	.3275	.3275	.3275	.3275	1.31
2022	.3475	.3475	.3475	.3475	1.39
2023	.3675	.3675	.3675	.3675	1.47
2024	.3875				

BUSINESS: PNM Resources, Inc. is a holding company with two regulated electric utilities. Public Service Company of New Mexico (PNM) serves 548,000 customers in north central New Mexico, including Albuquerque and Santa Fe. Texas-New Mexico Power Company (TNMP) transmits and distributes power to 272,000 consumers in Texas. Electric revenue breakdown: residential, 32%; commercial, 28%; industrial, 7%; other, 33%. Generating sources not available. Fuel costs: 46% of revenues. '23 reported depreciation rates: 2.67%-7.64%. Has 1,600 employees. Chairman and CEO: Patricia K. Collawn. Incorporated: New Mexico. Address: 414 Silver Ave. SW, Albuquerque, New Mexico 87102-3289. Telephone: 505-241-2700. Internet: www.pnmresources.com.

PNM Resources' stock has been reeling after the company was left at the alter by its former merger partner. Investors may recall that PNM stockholders were to receive $50.30 per share in an all-cash deal from Northeast utility, Avangrid, Inc. (NYSE: AGR). At various stages of a lengthy courtship it looked as if the marriage would eventually be consummated despite regulators standing in the way. Ultimately, it was Avangrid's parent company, Iberdrola of Spain, who nixed the deal. The Spanish energy giant decided that buying the 18.4% minority stake in Avangrid itself for $34.25 a share is a better use of funds, as that deal is now on the table for AGR shareholders. Year to date, PNM stock is down 11%.

New Mexico regulators' early January rate decision didn't help matters. The New Mexico Public Regulation Commission ruled against the company on every front, making good on the state's reputation for being a difficult regulatory environment. Instead of the rise in its return on equity (ROE) that PNM was seeking, the company instead received a cut from 9.575% to 9.26%. Overall, $64 million in additional revenue was sought, much of that to recoup various investments made in the past to extend the lives of a coal-fired generating facility and a nuclear power plant. Regulators ruled that those investments were "imprudent" and disallowed them. The poor rate-base outcome and increased interest expense on an expanding debt load will likely weigh on this year's bottom line.

Even so, this equity may appeal to utility investors. The New Mexico operation is an average business of this sort, as it has reasonable long-term growth prospects, but is in a tough regulatory climate. Meanwhile, PNM's smaller, interstate long-range transmission & distribution (T&D) businesses, which serve around 300,000 consumers in Texas and New Mexico, are engines of growth for the company and suffer little regulatory lag. Beyond 2024, the recoupment of substantial T&D investments, via regulatory pricing mechanisms, can drive 5%-6% annual earnings and dividend gains. That should translate to worthwhile total return prospects out to late decade.

Anthony J. Glennon *April 19, 2024*

(A) Dil. EPS. Excl. nonrec. gain/(loss): '08, ($3.77); '10, ($1.36); '11, 88¢; '13, (16¢); '15, ($1.28); '17, (92¢); '18, (93¢); '19, ($1.19); '20, (13¢); '21, (18¢); '22, (72¢); '23, ($1.80). Excl. disc. op. gains: '08, 42¢; '09, 78¢. Next egs. report due early May. **(B)** Div'ds paid mid-Feb., May, Aug., & Nov. ■ Div'd reinv. plan avail. **(C)** Incl. def. charges/other intang. In '23: $15.45/sh. **(D)** In mill. **(E)** Rate base: net orig. cost. Rate allowed on com. eq. in NM in '23: 9.26%; in TX in '18: 9.65%; Regulatory Climate: NM, Below Average.; TX, Average.

Company's Financial Strength	B+
Stock's Price Stability	95
Price Growth Persistence	60
Earnings Predictability	95

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PINNACLE WEST NYSE-PNW

RECENT PRICE **74.08** | P/E RATIO **15.8** (Trailing: 16.8 Median: 17.0) | RELATIVE P/E RATIO **0.86** | DIV'D YLD **4.8%** | **VALUE LINE**

TIMELINESS 4 Lowered 3/22/24
SAFETY 3 Lowered 1/19/24
TECHNICAL 5 Lowered 3/22/24
BETA .95 (1.00 = Market)

18-Month Target Price Range

Low-High	Midpoint (% to Mid)
$59-$97	$78 (5%)

2027-29 PROJECTIONS

	Price	Gain	Ann'l Total Return
High	115	(+55%)	*15%*
Low	75	(Nil)	*5%*

Institutional Decisions

	2Q2023	3Q2023	4Q2023
to Buy	201	225	240
to Sell	237	250	253
Hld's(000)	97185	97254	97685

High:	61.9	71.1	73.3	82.8	92.5	92.6	99.8	105.5	88.5	80.6	86.0	75.2
Low:	51.5	51.2	56.0	62.5	75.8	73.4	81.6	60.1	62.8	59.0	68.6	65.2

LEGENDS
25.6 x Dividends p sh
Relative Price Strength
Options: Yes
Shaded area indicates recession

Target Price Range 2027 2028 2029

Percent shares traded 30 20 10

% TOT. RETURN 3/24

	THIS STOCK	VL ARITH.* INDEX
1 yr.	-1.3	16.9
3 yr.	5.5	16.2
5 yr.	-4.2	71.5

2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	© VALUE LINE PUB. LLC	27-29
33.37	32.50	30.01	29.67	30.09	31.35	31.58	31.50	31.42	31.90	32.93	30.87	31.81	33.66	38.21	41.40	*41.70*	*42.45*	Revenues per sh	*46.00*
8.13	8.08	6.85	7.52	7.92	8.15	8.09	9.09	9.39	9.92	10.37	10.69	10.97	11.84	11.50	11.95	*12.50*	*13.10*	"Cash Flow" per sh	*15.35*
2.12	2.26	3.08	2.99	3.50	3.66	3.58	3.92	3.95	4.43	4.54	4.77	4.87	5.47	4.26	4.41	*4.70*	*5.00*	Earnings per sh [A]	*6.00*
2.10	2.10	2.10	2.10	2.67	2.23	2.33	2.44	2.56	2.70	2.87	3.04	3.23	3.36	3.43	3.49	*3.55*	*3.61*	Div'd Decl'd per sh [B] ■	*3.79*
9.46	7.64	7.03	8.26	8.24	9.36	8.38	9.84	11.64	12.80	10.73	10.76	11.93	13.04	15.09	16.28	*16.80*	*16.80*	Cap'l Spending per sh	*17.20*
34.16	32.69	33.86	34.98	36.20	38.07	39.50	41.30	43.15	44.80	46.59	48.30	49.96	52.26	53.45	54.47	*59.85*	*60.55*	Book Value per sh [C]	*70.15*
100.89	101.43	108.77	109.25	109.74	110.18	110.57	110.98	111.34	111.75	112.10	112.44	112.76	113.01	113.17	113.42	*116.00*	*119.00*	Common Shs Outst'g [D]	*125.00*
16.1	13.7	12.6	14.6	14.3	15.3	15.9	16.0	18.7	19.3	17.8	19.4	16.7	14.1	17.1	17.4	*Bold figures are Value Line estimates*		Avg Ann'l P/E Ratio	*16.0*
.97	.91	.80	.92	.91	.86	.84	.81	.98	.97	.96	1.03	.86	.76	.99	.97			Relative P/E Ratio	*.90*
6.2%	6.8%	5.4%	4.8%	5.3%	4.0%	4.1%	3.9%	3.5%	3.2%	3.5%	3.3%	4.0%	4.3%	4.7%	4.5%			Avg Ann'l Div'd Yield	*3.9%*
3491.6	3495.4	3498.7	3565.3	3691.2	3471.2	3587.0	3803.8	4324.4	4696.0	*4840*	*5050*	Revenues ($mill)	*5750*
397.6	437.3	442.0	497.8	511.0	538.3	550.6	618.7	483.6	501.6	*540*	*590*	Net Profit ($mill)	*750*
34.2%	34.3%	33.9%	32.5%	20.2%	- -	12.1%	14.8%	13.0%	12.9%	*14.0%*	*14.0%*	Income Tax Rate	*14.0%*
11.6%	11.8%	14.1%	13.9%	15.2%	9.3%	9.5%	10.1%	15.2%	19.3%	*19.0%*	*19.0%*	AFUDC % to Net Profit	*19.0%*
41.0%	43.0%	45.6%	48.9%	47.0%	47.1%	52.8%	53.9%	56.1%	55.0%	*52.5%*	*54.0%*	Long-Term Debt Ratio	*52.0%*
59.0%	57.0%	54.4%	51.1%	53.0%	52.9%	47.2%	46.1%	43.9%	45.0%	*47.5%*	*46.0%*	Common Equity Ratio	*48.0%*
7398.7	8046.3	8825.4	9796.4	9861.1	10263	11948	12820	13790	13718	*14625*	*15625*	Total Capital ($mill)	*18350*
11194	11809	12714	13445	14030	14523	15159	15987	16854	17980	*19025*	*20050*	Net Plant ($mill)	*23050*
6.4%	6.4%	6.0%	6.1%	6.2%	6.3%	5.5%	5.8%	4.5%	5.0%	*5.0%*	*5.0%*	Return on Total Cap'l	*5.5%*
9.1%	9.5%	9.2%	9.9%	9.8%	9.9%	9.8%	10.5%	8.0%	8.1%	*8.0%*	*8.0%*	Return on Shr. Equity	*8.5%*
9.1%	9.5%	9.2%	9.9%	9.8%	9.9%	9.8%	10.5%	8.0%	8.1%	*8.0%*	*8.0%*	Return on Com Equity [E]	*8.5%*
3.5%	3.9%	3.5%	4.2%	3.9%	3.8%	3.5%	4.2%	1.7%	1.9%	*2.0%*	*2.5%*	Retained to Com Eq	*3.0%*
62%	59%	62%	58%	60%	61%	64%	60%	78%	77%	*75%*	*72%*	All Div'ds to Net Prof	*63%*

CAPITAL STRUCTURE as of 12/31/23
Total Debt $9025.1 mill. **Due in 5 Yrs** $2225.0 mill.
LT Debt $7540.6 mill. **LT Interest** $355.0 mill.
(Total Interest Coverage: 2.6x)

Leases, Uncapitalized Annual rentals $19.2 mill.

Pension Assets-12/22 $2835.5 mill.
Oblig $2908.1 mill.

Pfd Stock None

Common Stock 113,427,367 shs.
as of 2/21/24
MARKET CAP: $8.4 billion (Mid Cap)

ELECTRIC OPERATING STATISTICS

	2021	2022	2023
% Change Retail Sales (KWH)	-.1	+4.4	+2.8
Avg. Indust. Use (MWH)	808	849	874
Avg. Indust. Revs. per KWH (¢)	8.11	9.20	10.38
Capacity at Peak (Mw)	8726	8612	9629
Peak Load, Summer (Mw)	7580	7587	8159
Annual Load Factor (%)	45.1	48.1	45.7
% Change Customers (yr-end)	+2.2	+2.1	+1.8
Fixed Charge Cov. (%)	317	226	220

ANNUAL RATES of change (per sh)

	Past 10 Yrs.	Past 5 Yrs.	Est'd '21-'23 to '27-'29
Revenues	2.0%	3.5%	*4.0%*
"Cash Flow"	4.0%	3.5%	*3.5%*
Earnings	3.5%	2.0%	*4.5%*
Dividends	4.0%	5.0%	*1.5%*
Book Value	4.0%	3.5%	*4.5%*

QUARTERLY REVENUES ($ mill.)

Calendar	Mar.31	Jun.30	Sep.30	Dec.31	Full Year
2021	696.5	1000.2	1308.2	798.9	3803.8
2022	783.5	1061.7	1469.9	1009.3	4324.4
2023	945.0	1121.7	1637.8	991.5	4696.0
2024	*1000*	*1190*	*1640*	*1010*	*4840*
2025	*1045*	*1240*	*1710*	*1055*	*5050*

EARNINGS PER SHARE [A]

Calendar	Mar.31	Jun.30	Sep.30	Dec.31	Full Year
2021	.32	1.91	3.00	.24	5.47
2022	.15	1.45	2.88	d.21	4.26
2023	d.03	.94	3.50	Nil	4.41
2024	*.05*	*1.25*	*3.40*	*Nil*	*4.70*
2025	*.05*	*1.33*	*3.62*	*Nil*	*5.00*

QUARTERLY DIVIDENDS PAID [B] ■

Calendar	Mar.31	Jun.30	Sep.30	Dec.31	Full Year
2020	.783	.783	.783	.83	3.18
2021	.83	.83	.83	.85	3.34
2022	.85	.85	.85	.865	3.42
2023	.865	.865	.865	.88	3.48
2024	.88				

BUSINESS: Pinnacle West Capital Corporation is a holding company for Arizona Public Service Company (APS), which supplies electricity to 1.4 million customers in most of Arizona, except about half of the Phoenix metro area, the Tucson metro area, and Mohave County in northwestern Arizona. Discontinued SunCor real estate subsidiary in '10. Electric revenue breakdown: residential, 49%; commercial/industrial, 44%; other, 7%. Generating sources: gas, 25%; nuclear, 25%; coal, 18%; renewables, 2%; purchased, 30%. Fuel costs: 38% of revenues. '23 reported deprec. rate: 2.98%. Has 6,133 employees. Chairman, President & CEO: Jeffrey B. Guldner. Inc.: AZ. Address: 400 North Fifth St., P.O. Box 53999, Phoenix, AZ 85072-3999. Tel.: 602-250-1000. Internet: www.pinnaclewest.com.

In late February, Pinnacle West received a constructive general rate case (GRC) decision. Investors may recall that from early 2022, the utility had been operating under revised regulatory parameters that cut its authorized return on equity (ROE) from 10% to 8.7% (one of the lowest levels for a major market at that time). The change effectively reduced Pinnacle's annual earnings power by over $1.00 per share. A revamped state regulatory commission, which has some new members and a different chairperson (due to term limits), heeded the recommendation of a state administrative law judge who consulted on the case. The newly established ROE of 9.55% plus an additional fair value increment (FVI) of .25% passed by a 4-1 vote. According to Pinnacle's CEO, assuming certain criteria are met for the FVI to kick in, the company's effective ROE will be 9.85%. The net effect of the GRC lifts the company's earning power by $1.33 per share. We're raising our rating on the Arizona regulatory climate back to "average." The 2021 GRC decision landed it in the below-average camp.

We've raised our 2024 share-earnings estimate. It's only going up by a dime, but that's because we expected a favorable GRC outcome from PNW's perspective. Notably, the additional earnings power is substantial, though not readily apparent in our estimates because the company benefited by $0.48 a share last year from an extreme heat wave. Moreover, there are a number of factors this year that are likely to offset the additional revenue from the increased ROE. The utility had been tightening its belt on operating and maintenance expense and that's set to rise, as are depreciation/amortization and interest expense. On the positive side of the ledger, weather-normalized retail sales growth in Arizona comes to about $0.25 a share annually on average. Pinnacle has a premium service area in terms of growth from interstate migration and rising energy demand from a thriving economy. There's no lack of capital investment prospects to drive rate-base growth there.

Though untimely, we think long-term utility investors should keep this stock on their watch list and target a pullback as an entry point.

Anthony J. Glennon *April 19, 2024*

(A) Diluted EPS. Excl. nonrec. gain/(loss): '09, ($1.45); '17, 8¢; gains/(losses) from discont. ops.: '08, 28¢; '09, (13¢); '10, 18¢; '11, 10¢; '12, (5¢). Qtly. EPS may not sum to full year due to rounding. Next egs. report due early May. **(B)** Div'ds historically paid in early Mar., June, Sept., & Dec. There were 5 declarations in '12. ■ Div'd reinvestment plan avail. **(C)** Incl. deferred charges/other intangibles. In '23: $27.22/sh. **(D)** In mill. **(E)** Rate base: Fair value. Rate allowed on common equity in '23: 9.55%-9.85%. Regulatory Climate: Average.

Company's Financial Strength	B++
Stock's Price Stability	85
Price Growth Persistence	40
Earnings Predictability	90

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PORTLAND GENERAL NYSE-POR

RECENT PRICE **41.66** | P/E RATIO **14.3** (Trailing: 17.6 Median: 18.0) | RELATIVE P/E RATIO **0.78** | DIV'D YLD **4.8%** | **VALUE LINE**

TIMELINESS 5 Lowered 8/11/23
SAFETY 3 Lowered 1/19/24
TECHNICAL 4 Lowered 3/8/24
BETA .90 (1.00 = Market)

18-Month Target Price Range

Low-High	Midpoint (% to Mid)
$35-$62	$49 (15%)

2027-29 PROJECTIONS

	Price	Gain	Ann'l Total Return
High	70	(+70%)	*17%*
Low	50	(+20%)	*9%*

Institutional Decisions

	2Q2023	3Q2023	4Q2023
to Buy	189	173	213
to Sell	170	186	164
Hld's(000)	103597	100907	103294

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
High:	33.3	40.3	41.0	45.2	50.1	50.4	58.4	63.1	53.1	57.0	51.6	44.8						
Low:	27.4	29.0	33.0	35.3	42.4	39.0	44.0	32.0	40.8	41.6	38.0	39.1						

LEGENDS
24.4 x Dividends p sh
Relative Price Strength
Options: Yes
Shaded area indicates recession

Percent shares traded: 21, 14, 7

Target Price Range 2027 | 2028 | 2029
128, 96, 80, 64, 48, 40, 32, 24, 16, 12

% TOT. RETURN 3/24

	THIS STOCK	VL ARITH.* INDEX
1 yr.	-10.3	16.9
3 yr.	-0.7	16.2
5 yr.	-2.6	71.5

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	© VALUE LINE PUB. LLC	27-29
	27.89	23.99	23.67	24.06	23.89	23.18	24.29	21.38	21.62	22.54	22.30	23.75	23.96	26.80	29.65	28.90	*30.30*	*31.55*	Revenues per sh	*34.90*
	4.71	4.07	4.82	4.96	5.15	4.93	6.08	5.37	5.78	6.16	6.65	6.97	7.83	7.25	7.41	6.83	*8.00*	*8.55*	"Cash Flow" per sh	*10.20*
	1.39	1.31	1.66	1.95	1.87	1.77	2.18	2.04	2.16	2.29	2.37	2.39	2.75	2.72	2.74	2.38	*3.05*	*3.25*	Earnings per sh [A]	*3.85*
	.97	1.01	1.04	1.06	1.08	1.10	1.12	1.18	1.26	1.34	1.43	1.52	1.59	1.70	1.79	1.88	*1.98*	*2.08*	Div'd Decl'd per sh [B] ■ †	*2.46*
	6.12	9.25	5.97	3.98	4.01	8.40	12.87	6.73	6.57	5.77	6.67	6.78	8.76	7.11	8.58	13.42	*12.90*	*11.75*	Cap'l Spending per sh	*11.00*
	21.64	20.50	21.14	22.07	22.87	23.30	24.43	25.43	26.35	27.11	28.07	28.99	29.18	30.28	31.13	32.81	*34.00*	*35.25*	Book Value per sh [C]	*39.75*
	62.58	75.21	75.32	75.36	75.56	78.09	78.23	88.79	88.95	89.11	89.27	89.39	89.54	89.41	89.28	101.16	*101.50*	*102.00*	Common Shs Outst'g [D]	*106.00*
	16.3	14.4	12.0	12.4	14.0	16.9	15.3	17.7	19.1	20.0	18.4	22.3	16.6	17.7	18.2	19.3	*Bold figures are Value Line estimates*		Avg Ann'l P/E Ratio	*15.5*
	.98	.96	.76	.78	.89	.95	.81	.89	1.00	1.01	.99	1.19	.85	.96	1.05	1.08			Relative P/E Ratio	*.85*
	4.3%	5.4%	5.2%	4.4%	4.1%	3.7%	3.3%	3.3%	3.1%	2.9%	3.3%	2.8%	3.5%	3.5%	3.6%	4.1%			Avg Ann'l Div'd Yield	*4.1%*
							1900.0	1898.0	1923.0	2009.0	1991.0	2123.0	2145.0	2396.0	2647.0	2923.0	*3075*	*3220*	Revenues ($mill)	*3700*
							175.0	172.0	193.0	204.0	212.0	214.0	247.0	244.0	245.0	233.0	*310*	*330*	Net Profit ($mill)	*405*
							26.0%	20.7%	20.6%	25.3%	7.4%	11.2%	12.4%	8.6%	15.2%	16.8%	*17.5%*	*17.5%*	Income Tax Rate	*17.5%*
							33.7%	19.8%	16.6%	8.8%	8.0%	7.0%	9.7%	10.2%	8.6%	13.7%	*11.0%*	*11.0%*	AFUDC % to Net Profit	*11.0%*
							52.7%	47.8%	48.4%	50.1%	46.5%	51.3%	53.6%	56.8%	57.0%	55.8%	*58.5%*	*60.0%*	Long-Term Debt Ratio	*60.0%*
							47.3%	52.2%	51.6%	49.9%	53.5%	48.7%	46.4%	43.2%	43.0%	44.2%	*41.5%*	*40.0%*	Common Equity Ratio	*40.0%*
							4037.0	4329.0	4544.0	4842.0	4684.0	5323.0	5628.0	6265.0	6459.0	7513.0	*8325*	*8975*	Total Capital ($mill)	*10500*
							5679.0	6012.0	6434.0	6741.0	6887.0	7161.0	7539.0	8005.0	8465.0	9546.0	*10350*	*11000*	Net Plant ($mill)	*12600*
							5.8%	5.4%	5.6%	5.5%	5.8%	5.1%	5.6%	4.9%	4.9%	4.2%	*5.0%*	*5.0%*	Return on Total Cap'l	*5.0%*
							9.2%	7.6%	8.2%	8.4%	8.5%	8.3%	9.5%	9.0%	8.8%	7.0%	*9.0%*	*9.0%*	Return on Shr. Equity	*9.5%*
							9.2%	7.6%	8.2%	8.4%	8.5%	8.3%	9.5%	9.0%	8.8%	7.0%	*9.0%*	*9.0%*	Return on Com Equity [E]	*9.5%*
							4.6%	3.3%	3.5%	3.6%	3.5%	3.1%	4.1%	3.5%	3.1%	1.6%	*3.0%*	*3.5%*	Retained to Com Eq	*3.5%*
							50%	56%	57%	58%	59%	63%	57%	61%	64%	77%	*65%*	*64%*	All Div'ds to Net Prof	*64%*

CAPITAL STRUCTURE as of 12/31/23
Total Debt $4440 mill. **Due in 5 Yrs** $467 mill.
LT Debt $4194 mill. **LT Interest** $166 mill.
Incl. $289 mill. finance leases.
(Total Interest Coverage: 2.5x)
Leases, Uncapitalized Annual rentals $3 mill.
Pension Assets-12/23 $530 mill.
Oblig $690 mill.
Pfd Stock None

Common Stock 101,162,366 shs.
as of 2/8/24

MARKET CAP: $4.2 billion (Mid Cap)

ELECTRIC OPERATING STATISTICS

	2021	2022	2023
% Change Retail Sales (KWH)	+5.1	+3.4	+.9
Avg. Indust. Use (MWH)	20002	22097	23052
Avg. Indust. Revs. per KWH (¢)	5.22	5.23	5.85
Capacity at Peak (MW)	NA	NA	NA
Peak Load, Summer (MW)	4453	4255	4498
Annual Load Factor (%)	NA	NA	NA
% Change Customers (yr-end)	+.6	+1.1	+.7
Fixed Charge Cov. (%)	261	254	217

ANNUAL RATES of change (per sh)

	Past 10 Yrs.	Past 5 Yrs.	Est'd '21-'23 to '27-'29
Revenues	2.0%	5.0%	*3.5%*
"Cash Flow"	3.5%	3.0%	*6.0%*
Earnings	3.5%	3.0%	*6.0%*
Dividends	5.0%	6.0%	*5.5%*
Book Value	3.5%	3.0%	*4.0%*

QUARTERLY REVENUES ($ mill.)

Calendar	Mar.31	Jun.30	Sep.30	Dec.31	Full Year
2021	609	537	642	608	2396
2022	626	591	743	687	2647
2023	748	648	802	725	2923
2024	*750*	*700*	*850*	*775*	*3075*
2025	*785*	*735*	*890*	*810*	*3220*

EARNINGS PER SHARE [A]

Calendar	Mar.31	Jun.30	Sep.30	Dec.31	Full Year
2021	1.07	.36	.56	.73	2.72
2022	.67	.72	.65	.70	2.74
2023	.80	.44	.46	.67	2.38
2024	*.95*	*.60*	*.70*	*.80*	*3.05*
2025	*1.00*	*.65*	*.75*	*.85*	*3.25*

QUARTERLY DIVIDENDS PAID [B] ■ †

Calendar	Mar.31	Jun.30	Sep.30	Dec.31	Full Year
2020	.385	.385	.385	.4075	1.56
2021	.4075	.4075	.43	.43	1.68
2022	.43	.43	.4525	.4525	1.77
2023	.4525	.4525	.475	.475	1.86
2024	.475	.475			

BUSINESS: Portland General Electric Company provides electricity to 934,000 customers in 51 cities in a 4,000-square-mile area of Oregon, including Portland and Salem (population: 1.9 million). The company is in the process of decommissioning the Trojan nuclear plant, which was closed in 1993. Electric revenue breakdown: residential, 52%; commercial, 33%; industrial, 15%; other, less than 1%. Generating sources: gas, 40%; wind, 7%; coal, 8%; hydro, 4%; purchased, 41%. Fuel costs: 40% of revenues. '23 reported depreciation rate: 3.4%. Has 2,842 full-time employees. Chair: James P. Torgerson. President and CEO: Maria M. Pope. Incorporated: Oregon. Address: 121 S.W. Salmon Street, Portland, OR 97204. Tel.: 503-464-8000. Internet: www.portlandgeneral.com.

Portland General Electric's per-share profits should bounce back this year and next. In 2023, the company suffered from weather that was exceedingly mild, resulting in less than 1% volume growth for a service area that is accustomed to 2% or better. On top of that, purchased-power costs were excessively high, as mild weather is not ideal for hydroelectric and wind power production in the Pacific Northwest. This resulted in a tight supply situation that drove up pricing. Management expects the utility will earn $2.98-$3.18 a share in 2024. To a large extent, the recovery is based on normalized weather conditions, as well as utility rate relief, to address last year's rise in costs and investments made in the electric grid. In 2025, a general rate case decision is due. Portland General is seeking $225 million in additional annual revenues for recoupment of investments made, plus timely recovery mechanisms via customer billing pass-throughs. The company appears to have a reasonably good partnership with the state of Oregon in terms of addressing the state's "green" energy commitments. We think that will translate to a constructive rate-case outcome.

Longer term, the utility's 5%-7% earnings and dividend growth targets seem achievable. Over time, Portland General's bottom line should be less volatile, as the company reduces its reliance on open market power purchases, which have a tendency to spike in price. The company has the green light from regulators to add at least 375-500 megawatts of nonemitting annual power generation in the intermediate term, plus significant battery storage capacity. Projects committed to appear to have solid partnerships in place with lengthy annual purchased-power agreements on portions of generating capacity the company does not directly own. There should be several years of 8%-plus rate base growth, as the general outline of the projects described above are replicated six-fold into the 2030s. On the demand front, 2% annual load growth is supported by a healthy high-tech industrial segment in Portland General's service area.

Though untimely, patient utility investors can do well here, as the stock offers good total return prospects.

Anthony J. Glennon *April 19, 2024*

(A) Diluted earnings. Excl. nonrecurring gains/(losses): '13, (42¢); '17, (19¢); '20, ($1.03); '22, (14¢); '23, (5¢). Quarterly EPS many not sum to full year due to rounding. Next earnings report due early May. **(B)** Dividends paid mid-Jan., Apr., July, and Oct. ■ Dividend reinvestment plan available. † Shareholder investment plan available. **(C)** Incl. deferred charges. In '23: $492 mill., $4.86/sh. **(D)** In mill. **(E)** Rate base: Net original cost. Rate allowed on common equity in '22: 9.5%. Regulatory Climate: Average.

Company's Financial Strength	B++
Stock's Price Stability	90
Price Growth Persistence	40
Earnings Predictability	95

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SOUTHERN COMPANY NYSE-SO

RECENT PRICE **74.39** | P/E RATIO **18.6** (Trailing: 20.4 Median: 17.0) | RELATIVE P/E RATIO **1.07** | DIV'D YLD **3.8%** | **VALUE LINE**

TIMELINESS 3 Raised 3/1/24
SAFETY 2 Lowered 2/21/14
TECHNICAL 4 Raised 4/19/24
BETA .95 (1.00 = Market)

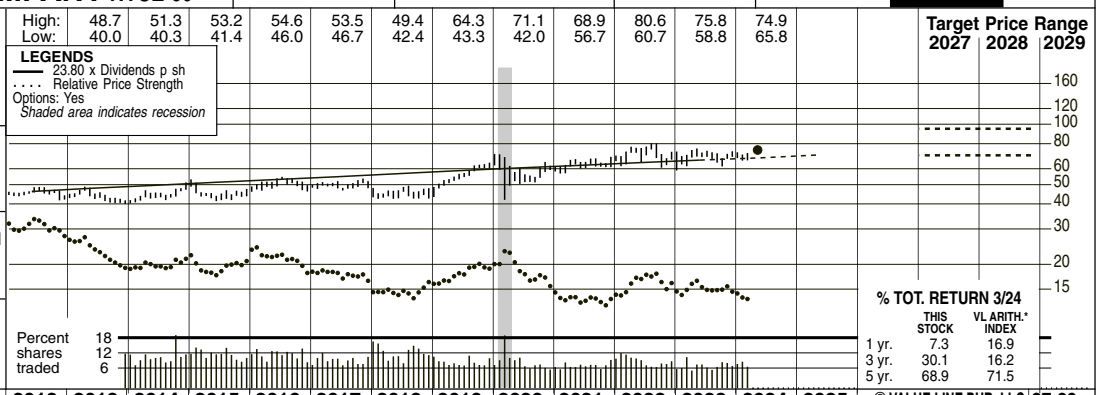
18-Month Target Price Range
Low-High **Midpoint (% to Mid)**
$64-$101 $83 (10%)

2027-29 PROJECTIONS

	Price	Gain	Ann'l Total Return
High	95	(+30%)	*10%*
Low	70	(-5%)	*3%*

Institutional Decisions

	2Q2023	3Q2023	4Q2023
to Buy	773	753	841
to Sell	703	757	776
Hld's(000)	688021	689919	708610



2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	© VALUE LINE PUB. LLC	27-29
22.04	19.21	20.70	20.41	19.06	19.26	20.34	19.18	20.09	22.86	22.73	20.34	19.29	21.80	26.89	23.15	*24.66*	*25.85*	Revenues per sh	*29.20*
4.43	4.43	4.51	4.91	5.18	5.27	5.28	5.47	5.69	6.64	6.41	6.33	6.98	7.20	7.34	7.79	*8.00*	*8.30*	"Cash Flow" per sh	*9.25*
2.25	2.32	2.36	2.55	2.67	2.70	2.77	2.84	2.83	3.21	3.00	3.17	3.25	3.42	3.61	3.64	*4.00*	*4.30*	Earnings per sh [A]	*5.10*
1.66	1.73	1.80	1.87	1.94	2.01	2.08	2.15	2.22	2.30	2.38	2.46	2.54	2.62	2.70	2.78	*2.86*	*2.96*	Div'd Decl'd per sh [B] ■	*3.10*
5.10	5.70	4.85	5.23	5.54	6.16	6.58	6.22	7.38	7.37	7.74	7.17	7.04	6.83	7.87	8.88	*8.85*	*8.75*	Cap'l Spending per sh	*8.50*
17.08	18.15	19.21	20.32	21.09	21.43	21.98	22.59	25.00	23.98	23.92	26.11	26.48	26.30	27.93	28.82	*29.90*	*31.75*	Book Value per sh [C]	*32.25*
777.19	819.65	843.34	865.13	867.77	887.09	907.78	911.72	990.39	1007.6	1033.8	1053.3	1056.5	1060.0	1089.0	1091.0	*1095.0*	*1095.0*	Common Shs Outst'g [D]	*1095.0*
16.1	13.5	14.9	15.8	17.0	16.2	16.0	15.8	17.8	15.5	15.1	17.6	17.9	18.4	19.6	19.1	*Bold figures are Value Line estimates*		Avg Ann'l P/E Ratio	*16.5*
.97	.90	.95	.99	1.08	.91	.84	.80	.93	.78	.82	.94	.92	1.00	1.14	1.06			Relative P/E Ratio	*.90*
4.6%	5.5%	5.1%	4.6%	4.3%	4.6%	4.7%	4.8%	4.4%	4.6%	5.3%	4.4%	4.4%	4.2%	4.1%	4.1%			Avg Ann'l Div'd Yield	*3.6%*
18467	17489	19896	23031	23495	21419	20375	23113	29279	25253	*27000*	*28300*	Revenues ($mill)	*32000*
2567.0	2647.0	2757.0	3269.0	3096.0	3354.0	3481.0	3670.0	3931.3	3976.0	*4280*	*4600*	Net Profit ($mill)	*5510*
33.8%	33.4%	28.5%	25.2%	21.3%	15.9%	14.3%	16.3%	18.9%	11.4%	*15.0%*	*15.0%*	Income Tax Rate	*15.0%*
13.9%	13.2%	11.9%	7.6%	6.8%	6.0%	6.6%	7.7%	8.0%	7.9%	*8.0%*	*8.0%*	AFUDC % to Net Profit	*6.0%*
49.5%	52.8%	61.5%	64.5%	62.0%	60.1%	61.5%	64.0%	63.0%	65.6%	*64.0%*	*64.0%*	Long-Term Debt Ratio	*63.0%*
47.3%	44.0%	35.7%	35.0%	37.6%	39.5%	38.1%	35.6%	36.5%	37.6%	*36.0%*	*36.0%*	Common Equity Ratio	*37.0%*
42142	46788	69359	68953	65750	69594	73336	78285	80558	83654	*85000*	*87500*	Total Capital ($mill)	*93500*
54868	61114	78446	79872	80797	83080	87634	91108	94570	99844	*100000*	*100500*	Net Plant ($mill)	*110000*
7.1%	6.6%	4.9%	5.9%	5.9%	6.0%	5.9%	5.8%	5.5%	4.6%	*5.5%*	*5.5%*	Return on Total Cap'l	*6.5%*
12.1%	12.0%	10.3%	13.3%	12.4%	12.1%	12.3%	13.0%	12.5%	12.6%	*13.0%*	*13.0%*	Return on Shr. Equity	*14.5%*
12.5%	12.6%	11.0%	13.4%	12.5%	12.1%	12.4%	13.1%	12.5%	12.6%	*13.0%*	*13.0%*	Return on Com Equity [E]	*14.5%*
3.2%	3.1%	2.5%	3.9%	2.6%	2.8%	2.8%	3.1%	3.0%	3.2%	*3.5%*	*3.5%*	Retained to Com Eq	*5.0%*
75%	76%	78%	72%	79%	77%	78%	76%	78%	77%	*77%*	*77%*	All Div'ds to Net Prof	*67%*

CAPITAL STRUCTURE as of 12/31/23
Total Debt $57210 mill. **Due in 5 Yrs** $15427 mill.
LT Debt $54745 mill. **LT Interest** $1754 mill.
Incl. $215 mill. finance leases.
(LT interest earned: 3.3x)
Leases, Uncapitalized Annual rentals $307 mill.
Pension Assets-12/23 $14218 mill.
Oblig $16382 mill.
Pfd Stock $242 mill. **Pfd Div'd** $15 mill.
Incl. 10 mill. shs. 5.83% cum. pfd. ($25 stated value); 475,115 shs. 4.2%-5.44% cum. pfd. ($100 par).
Common Stock 1,091,015,113 shs.
MARKET CAP: $81.2 billion (Large Cap)

ELECTRIC OPERATING STATISTICS

	2021	2022	2023
% Change Retail Sales (KWH)	-5.3	+2.0	NA
Avg. Indust. Use (MWH)	NA	NA	NA
Avg. Indust. Revs. per KWH (¢)	NA	NA	NA
Capacity at Yearend (Mw)	NA	NA	NA
Peak Load, Summer (Mw)	NA	NA	NA
Annual Load Factor (%)	NA	NA	NA
% Change Customers (yr-end)	+1.3	+1.5	NA
Fixed Charge Cov. (%)	270	275	NA

ANNUAL RATES

of change (per sh)	Past 10 Yrs.	Past 5 Yrs.	Est'd '21-'23 to '27-'29
Revenues	- -	.5%	*6.0%*
"Cash Flow"	4.0%	4.5%	*5.0%*
Earnings	3.0%	3.0%	*6.5%*
Dividends	3.5%	3.5%	*3.5%*
Book Value	3.0%	2.5%	*3.5%*

QUARTERLY REVENUES (mill.)

Calendar	Mar.31	Jun.30	Sep.30	Dec.31	Full Year
2021	5910	5198	6238	5767	23113
2022	6648	7206	8378	7047	29279
2023	6480	5748	6980	6045	25253
2024	*6550*	*6100*	*7300*	*7050*	*27000*
2025	*6800*	*6500*	*7600*	*7400*	*28300*

EARNINGS PER SHARE [A]

Calendar	Mar.31	Jun.30	Sep.30	Dec.31	Full Year
2021	1.09	.67	1.22	.44	3.42
2022	.97	1.07	1.31	.26	3.61
2023	.79	.79	1.42	.64	3.64
2024	*.90*	*1.00*	*1.45*	*.65*	*4.00*
2025	*1.00*	*1.10*	*1.50*	*.70*	*4.30*

QUARTERLY DIVIDENDS PAID [B] ■

Calendar	Mar.31	Jun.30	Sep.30	Dec.31	Full Year
2020	.62	.64	.64	.64	2.54
2021	.64	.66	.66	.66	2.62
2022	.66	.68	.68	.68	2.70
2023	.68	.70	.70	.70	2.78
2024	.70	.72			

BUSINESS: The Southern Company, through its subsidiaries, supplies electricity to 4.4 mill. customers in GA, AL, and MS. Also has a competitive generation business. Acq'd AGL Resources (renamed Southern Company Gas, 4.4 mill. customers in GA, NJ, IL, VA, & TN) 7/16. Sold Gulf Power 1/19. Electric revenue breakdown: residential, 43%; commercial, 35%; industrial, 21%; other, 1%. Generating sources: gas, 51%; coal, 19%; nuclear, 10%; other, 11%; purchased, 9%. Fuel costs: 26% of revenues. '23 reported deprec. rates (utility): 2.7%-3.4%. Has 27,300 employees. President and CEO: Chris Womack. Incorporated.: Delaware. Address: 30 Ivan Allen Jr. Blvd., N.W., Atlanta, Georgia 30308. Telephone: 404-506-0747. Internet: www.southerncompany.com.

Southern Company's Georgia Power subsidiary has completed its nuclear construction project. In late April, unit 4 entered commercial operation, and plant Vogtle became the largest generator of clean energy in the U.S. Units 3 and 4 will combine to produce enough electricity to power approximately 1 million homes for at least 60-80 years. The construction project faced significant delays and reached completion seven years later than Southern's initial forecast, while costing more than $20 billion over original budget estimates. We look for the Vogtle station to greatly improve earnings prospects moving forward, as the project will provide clean, reliable, cost-effective energy amid greater demand for energy and growing power volumes. The transition to cleaner energy should also begin to accelerate with earnings and dividend growth as units 3 and 4 start to pick up steam this year.

We look for full-year 2024 earnings of $4.00 a share. This is the midpoint of management's initial profit target range of $3.95-$4.05 per share, which was released in February. Too, Southern reaffirmed its long-term EPS growth estimate of 5%-7%. We expect even greater growth of 10% this year due to an almost full year of operations from Vogtle units 3 and 4, as well as rate relief and an improved macroeconomic environment. As a result, we project earnings of $4.30 per share on revenues of $28.3 billion for full-year 2025.

The board of directors recently raised the dividend. The increase was $0.02 a share, making the quarterly distribution $0.72 per share. The dividend has now been raised in 23 consecutive years, and the yield of 3.8% sits above the utility average.

This issue is best-suited to conservative, income-oriented accounts. Indeed, the consistently raised dividend remains Southern's most notable feature. These shares also hold a strong financial strength rating (A), and an Above Average (2) Safety rank. Plus, risks from the nuclear construction project have concluded and prospects ahead for the Vogtle station are bright. On the other hand, the current quotation is already trading on the low-end of our 3- to 5-year Target Price range, as long-term prospects are weak.

Zachary J. Hodgkinson *May 10, 2024*

(A) Diluted EPS. Excl. nonrec. gain (losses): '09, (25¢); '13, (83¢); '14, (59¢); '15, (25¢); '16, (28¢); '17, ($2.37); '18, (78¢); '19, $1.30; '20, (17¢); '21, (54¢). Next earnings report due in mid-May. **(B)** Div'ds paid in early Mar., June, Sept., and Dec. ■ Div'd reinvestment plan avail. **(C)** Incl. def'd charges. In '23: $17.35/sh. **(D)** In mill. **(E)** Rate base: AL, MS, fair value; FL, GA, orig. cost. Allowed return on common eq. (blended): 12.5%; earned on avg. com. eq., '21: 12.8%. Regulatory Climate: GA, AL Above Average; MS, FL Average.

Company's Financial Strength	A
Stock's Price Stability	90
Price Growth Persistence	55
Earnings Predictability	95

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XCEL ENERGY NDQ-XEL

RECENT PRICE **54.08** | P/E RATIO **15.3** (Trailing: 16.2 Median: 20.0) | RELATIVE P/E RATIO **0.83** | DIV'D YLD **4.2%** | **VALUE LINE**

TIMELINESS 4 Lowered 12/1/23
SAFETY 2 Lowered 1/19/24
TECHNICAL 4 Lowered 4/12/24
BETA .85 (1.00 = Market)

18-Month Target Price Range

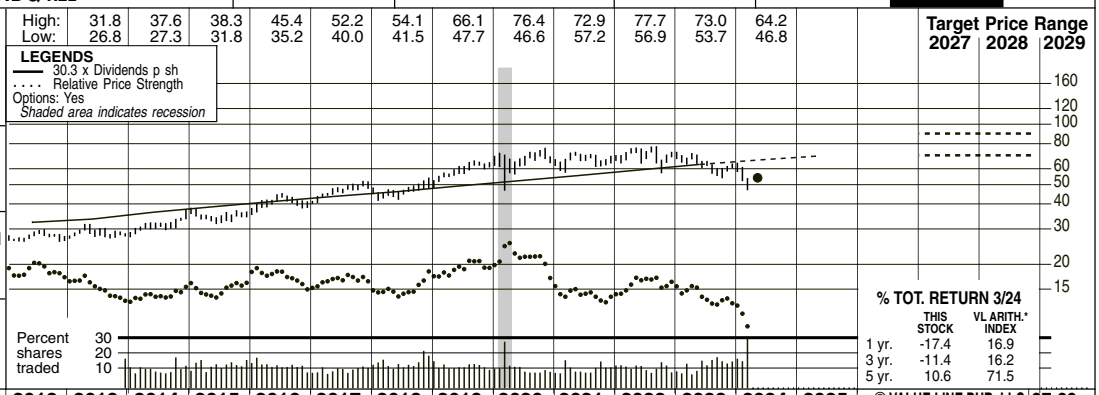
Low-High	Midpoint (% to Mid)
$51-$91	$71 (30%)

2027-29 PROJECTIONS

	Price	Gain	Ann'l Total Return
High	90	(+65%)	*17%*
Low	70	(+30%)	*10%*

Institutional Decisions

	2Q2023	3Q2023	4Q2023
to Buy	426	448	514
to Sell	422	404	387
Hld's(000)	432509	434495	438235



2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	© VALUE LINE PUB. LLC	27-29
24.69	21.08	21.38	21.90	20.76	21.92	23.11	21.72	21.90	22.46	22.44	21.98	21.45	24.69	27.86	25.60	***27.70***	***28.65***	Revenues per sh	***32.05***
3.50	3.48	3.51	3.79	4.00	4.10	4.28	4.56	5.04	5.47	5.92	6.25	6.61	7.08	7.81	7.96	***8.60***	***9.25***	"Cash Flow" per sh	***11.25***
1.46	1.49	1.56	1.72	1.85	1.91	2.03	2.10	2.21	2.30	2.47	2.64	2.79	2.96	3.17	3.35	***3.55***	***3.80***	Earnings per sh [A]	***4.70***
.94	.97	1.00	1.03	1.07	1.11	1.20	1.28	1.36	1.44	1.52	1.62	1.72	1.83	1.95	2.08	***2.19***	***2.30***	Div'd Decl'd per sh [B] ■ †	***2.67***
4.66	3.91	4.60	4.53	5.27	6.82	6.33	7.26	6.42	6.54	7.70	8.05	9.99	7.80	8.44	10.55	***13.25***	***16.40***	Cap'l Spending per sh	***11.65***
15.35	15.92	16.76	17.44	18.19	19.21	20.20	20.89	21.73	22.56	23.78	25.24	27.12	28.70	30.34	31.74	***33.30***	***35.00***	Book Value per sh [C]	***41.35***
453.79	457.51	482.33	486.49	487.96	497.97	505.73	507.54	507.22	507.76	514.04	524.54	537.44	544.03	549.58	554.94	***560.00***	***565.00***	Common Shs Outst'g [D]	***580.00***
13.7	12.7	14.1	14.2	14.8	15.0	15.4	16.5	18.5	20.2	18.9	22.3	23.9	22.5	22.2	19.0	***Bold figures are Value Line estimates***		Avg Ann'l P/E Ratio	***17.0***
.82	.85	.90	.89	.94	.84	.81	.83	.97	1.02	1.02	1.19	1.23	1.23	1.22	1.28	1.06		Relative P/E Ratio	***.95***
4.7%	5.1%	4.5%	4.2%	3.9%	3.9%	3.8%	3.7%	3.3%	3.1%	3.3%	2.7%	2.6%	2.8%	2.8%	3.3%			Avg Ann'l Div'd Yield	***3.3%***
11686	11024	11107	11404	11537	11529	11526	13431	15310	14206	***15500***	***16200***	Revenues ($mill)	***18600***
1021.3	1063.6	1123.4	1171.0	1261.0	1372.0	1473.0	1597.0	1736.0	1851.0	***1985***	***2140***	Net Profit ($mill)	***2725***
33.9%	35.8%	34.1%	30.7%	12.6%	8.5%	--	--	--	--	***NMF***	***NMF***	Income Tax Rate	***NMF***
12.5%	7.7%	7.8%	9.4%	12.4%	8.3%	10.7%	6.2%	5.9%	7.7%	***10.0%***	***9.0%***	AFUDC % to Net Profit	***8.0%***
53.0%	54.1%	56.3%	55.9%	56.4%	56.8%	57.4%	58.2%	57.8%	58.6%	***60.5%***	***62.5%***	Long-Term Debt Ratio	***62.5%***
47.0%	45.9%	43.7%	44.1%	43.6%	43.2%	42.6%	41.8%	42.2%	41.4%	***39.5%***	***37.5%***	Common Equity Ratio	***37.5%***
21714	23092	25216	25975	28025	30646	34220	37391	39488	42529	***46975***	***53000***	Total Capital ($mill)	***64200***
28757	31206	32842	34329	36944	39483	42950	45457	48253	51642	***56225***	***62450***	Net Plant ($mill)	***74000***
6.0%	5.8%	5.7%	5.8%	5.7%	5.6%	5.4%	5.3%	5.5%	5.4%	***5.5%***	***5.0%***	Return on Total Cap'l	***5.5%***
10.0%	10.0%	10.2%	10.2%	10.3%	10.4%	10.1%	10.2%	10.4%	10.5%	***10.5%***	***11.0%***	Return on Shr. Equity	***11.5%***
10.0%	10.0%	10.2%	10.2%	10.3%	10.4%	10.1%	10.2%	10.4%	10.5%	***10.5%***	***11.0%***	Return on Com Equity [E]	***11.5%***
4.5%	4.3%	4.0%	3.9%	4.3%	4.4%	4.2%	4.2%	4.3%	4.3%	***4.0%***	***4.5%***	Retained to Com Eq	***5.0%***
55%	57%	61%	62%	58%	58%	58%	59%	58%	59%	***61%***	***60%***	All Div'ds to Net Prof	***57%***

CAPITAL STRUCTURE as of 12/31/23
Total Debt $26250 mill. **Due in 5 Yrs** $3790 mill.
LT Debt $24913 mill. **LT Interest** $904 mill.
Incl. $218 mill. finance leases.
(Total Interest Coverage: 2.8x)

Leases, Uncapitalized Annual rentals $277 mill.
Pension Assets-12/23 $2690 mill.
Oblig $2943 mill.

Pfd Stock None

Common Stock 555,155,770 shs.
as of 2/15/24
MARKET CAP: $30.0 billion (Large Cap)

ELECTRIC OPERATING STATISTICS

	2021	2022	2023
% Change Retail Sales (KWH)	+1.4	+1.2	-1.6
Resid'l Revs. per KWH (¢)	12.94	13.41	13.80
C & I Revs. per KWH (¢)	8.73	9.02	8.82
Capacity at Peak (Mw)	NA	NA	NA
Peak Load, Summer (Mw)	19849	20346	20512
Annual Load Factor (%)	NA	NA	NA
% Change Customers (yr-end)	NA	NA	NA
Fixed Charge Cov. (%)	262	255	245

ANNUAL RATES

of change (per sh)	Past 10 Yrs.	Past 5 Yrs.	Est'd '21-'23 to '27-'29
Revenues	2.0%	3.0%	*3.5%*
"Cash Flow"	7.0%	7.0%	*7.0%*
Earnings	5.5%	6.5%	*7.0%*
Dividends	6.0%	6.5%	*5.5%*
Book Value	5.0%	6.0%	*5.5%*

QUARTERLY REVENUES ($ mill.)

Calendar	Mar.31	Jun.30	Sep.30	Dec.31	Full Year
2021	3541	3068	3467	3355	13431
2022	3751	3424	4082	4053	15310
2023	4080	3022	3662	3442	14206
2024	***4100***	***3325***	***4050***	***4025***	***15500***
2025	***4275***	***3475***	***4230***	***4220***	***16200***

EARNINGS PER SHARE [A]

Calendar	Mar.31	Jun.30	Sep.30	Dec.31	Full Year
2021	.67	.58	1.13	.58	2.96
2022	.70	.60	1.18	.69	3.17
2023	.76	.52	1.23	.83	3.35
2024	***.80***	***.60***	***1.30***	***.85***	***3.55***
2025	***.85***	***.65***	***1.40***	***.90***	***3.80***

QUARTERLY DIVIDENDS PAID [B] ■ †

Calendar	Mar.31	Jun.30	Sep.30	Dec.31	Full Year
2020	.405	.43	.43	.43	1.70
2021	.43	.4575	.4575	.4575	1.80
2022	.4575	.4875	.4875	.4875	1.92
2023	.4875	.52	.52	.52	2.05
2024	.52	.5475			

BUSINESS: Xcel Energy Inc. is the parent of Northern States Power Company (NSP), which supplies electricity to MN, WI, ND, SD & MI & gas to MN, WI, ND & MI; Public Service Company of Colorado (PSCo), which supplies electricity & gas to CO; & Southwestern Public Service Company (SPS), which supplies electricity to TX and NM. Customers: 3.8 mill. electric, 2.2 mill. gas. Electric revenues: resid'l, 31%; comm'l & ind'l, 50%; other, 19%. Purchases 34% of power, owns 66%. Total electric mix: wind, 29%; gas, 23%; coal, 13%, nuclear, 24%, solar/other, 11%. Fuel cost: 40% of revenues. '23 deprec. rate: 3.6%. Employs 11,311. Chrmn., President, and CEO: Robert Frenzel. Inc.: MN. Addr.: 414 Nicollet Mall, Minneapolis, MN 55401. Tel.: 612-330-5500. Int.: www.xcelenergy.com.

Xcel Energy stock is down sharply this year due to the company's role in the recent Texas Panhandle wildfires. There are multiple ongoing blazes in this region under various names with different levels of containment. The utility holding company disputes it's subsidiary acted negligently, but has acknowledged that its equipment had a part in igniting what's being called the Smokehouse Creek fire. That blaze has scorched more than one million acres, destroyed about 80 homes, and caused at least two deaths. Xcel does not believe that its equipment had a part in other contiguous wildfires, such as the Windy Deuce blaze. At one point, the equity was down nearly 25% in value on a year-to-date basis. As the fires have become contained and liabilities reasonably assessed Xcel shares have started to recover, but are still down 13% year to date. These drops are off of what were already discount levels late last year from the pressure higher interest rates unleashed on the rate-sensitive utility sector. We doubt that this unfortunate disaster will result in claims that exceed Xcel's $560 million of liability insurance.

Meanwhile, little has changed on the Marshall Wildfire litigation scene in Colorado. There, Xcel faces 14 complaints with 675 plaintiffs, which have been consolidated into a single case. There were two deaths and nearly 1,100 structures were either damaged or fully destroyed in the December, 2021 fire. The state of Colorado estimated the damages to be over $2 billion. Xcel has $560 million of liability coverage associated with that incident. The company expects to get a litigation calender some time this year with a trial most likely taking place in 2025. Management strongly disputes the findings of Colorado officials regarding Xcel's equipment being a source of ignition.

On an operating basis, this company has been a model of consistency few utilities can match. It almost always delivers solid annual earnings and dividend increases to shareholders. We think the valuation hit the company has taken recently is likely overdone. Although ranked to underperform over the near term, the shares offer significant recovery potential in the 18-month timeframe.

Anthony J. Glennon *April 19, 2024*

(A) Diluted EPS. Excl. nonrec. gain/(losses): '10, 5¢; '15, (16¢); '17, (5¢); '23, (14¢); gain/(loss) on discontinued ops.: '09, (1¢); '10, 1¢. Qtly. EPS may not sum to full yr. due to rounding. Next egs. report due April 25th. **(B)** Div'ds typically paid mid-Jan., Apr., July, and Oct. ■ Div'd reinvestment plan available. † Shareholder investment plan available. **(C)** Incl. intangibles. In '23: $2798 mill., $5.04/sh. **(D)** In mill. **(E)** Rate base: Varies. Rate allowed on common equity (blended): 9.6%. Regulatory Climate: Average.

Company's Financial Strength	A
Stock's Price Stability	95
Price Growth Persistence	65
Earnings Predictability	100

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FirstEnergy Pennsylvania
Indicated Common Equity Cost Rate
Through Use of a Risk Premium Model
Using an Adjusted Total Market Approach

Line No.		Proxy Group of Fifteen Electric Utilities
1.	Prospective Yield on Aaa Rated Corporate Bonds (1)	5.14 %
2.	Adjustment to Reflect Yield Spread Between Aaa Rated Corporate Bonds and A2 Rated Public Utility Bonds (2)	0.51
3.	Adjusted Prospective Yield on A2 Rated Public Utility Bonds	5.65 %
4.	Adjustment to Reflect Bond Rating Difference of Proxy Group (3)	0.15
5.	Adjusted Prospective Bond Yield	5.80 %
6.	Equity Risk Premium (4)	5.29
7.	Risk Premium Derived Common Equity Cost Rate	11.09 %

Notes:
(1) Consensus forecast of Moody's Aaa Rated Corporate bonds from Blue Chip Financial Forecasts (see pages 29 and 30 of this Exhibit).
(2) The average yield spread of A2 rated public utility bonds over Aaa rated corporate bonds of 0.51% from page 23 of this Exhibit.
(3) Adjustment to reflect the Baa1 Moody's LT issuer rating of the Utility Proxy Group as shown on page 24 of this Exhibit. The 0.15% adjustment is derived by taking 2/3 of the spread between A2 and Baa2 Public Utility Bonds (2/3 * 0.23% = 0.15%) as derived from page 23 of this Exhibit.
(4) From page 26 of this Exhibit.

FirstEnergy Pennsylvania
Interest Rates and Bond Spreads for
Moody's Corporate and Public Utility Bonds

Selected Bond Yields

	[1] Aaa Rated Corporate Bond	[2] A2 Rated Public Utility Bond	[3] Baa2 Rated Public Utility Bond
May-2024	5.25 %	5.74 %	5.97 %
Apr-2024	5.28	5.79	6.01
Mar-2024	5.01	5.55	5.79
Average	5.18 %	5.69 %	5.92 %

Selected Bond Spreads

A2 Rated Public Utility Bonds Over Aaa Rated Corporate Bonds: 0.51 % (1)

Baa2 Rated Public Utility Bonds Over A2 Rated Public Utility Bonds: 0.23 % (2)

Notes:
(1) Column [2] - Column [1].
(2) Column [3] - Column [2].

Source of Information:
Bloomberg Professional Services.

FirstEnergy Pennsylvania
Comparison of Long-Term Issuer Ratings for the
Utility Proxy Group

	Moody's Long-Term Issuer Rating May 2024		Standard & Poor's Long-Term Issuer Rating May 2024	
Proxy Group of Fifteen Electric Utilities	Long-Term Issuer Rating (1)	Numerical Weighting (2)	Long-Term Issuer Rating (1)	Numerical Weighting (2)
Alliant Energy Corporation	Baa1	8.0	A/A-	6.5
Ameren Corporation	A3	7.0	BBB+	8.0
American Electric Power Corporation	Baa1	8.0	BBB+	8.0
Duke Energy Corporation	A3	7.0	BBB+	8.0
Edison International	Baa1	8.0	BBB	9.0
Entergy Corporation	Baa1	8.0	BBB+	8.0
Evergy, Inc.	Baa1	8.0	BBB+	8.0
IDACORP, Inc.	Baa1	8.0	BBB	9.0
NorthWestern Corporation	Baa2	9.0	BBB	9.0
OGE Energy Corporation	A3	7.0	A-	7.0
Pinnacle West Capital Corporation	Baa1	8.0	BBB+	8.0
PNM Resources, Inc.	Baa1/Baa2	8.5	BBB+/BBB	8.5
Portland General Electric Company	A3	7.0	BBB+	8.0
Southern Company	A3	7.0	A-	7.0
Xcel Energy Inc.	A3	7.0	A-/BBB+	7.5
Average	Baa1	7.7	BBB+	8.0
FirstEnergy Pennsylvania	A3	7.0	BBB	9.0

Notes:
(1) Ratings are that of the average of each company's utility operating subsidiaries.
(2) From page 25 of this Exhibit.

Source Information: Moody's Investors Services.
Standard & Poor's Global Utilities Rating Services.

Numerical Assignment for Moody's and Standard & Poor's Bond Ratings

Moody's Bond Rating	Numerical Bond Weighting	Standard & Poor's Bond Rating
Aaa	1	AAA
Aa1	2	AA+
Aa2	3	AA
Aa3	4	AA-
A1	5	A+
A2	6	A
A3	7	A-
Baa1	8	BBB+
Baa2	9	BBB
Baa3	10	BBB-
Ba1	11	BB+
Ba2	12	BB
Ba3	13	BB-
B1	14	B+
B2	15	B
B3	16	B-

FirstEnergy Pennsylvania
Judgment of Equity Risk Premium for the
Utility Proxy Group

Line No.		Proxy Group of Fifteen Electric Utilities
1.	Calculated equity risk premium based on the total market using the beta approach (1)	6.58 %
2.	Mean equity risk premium based on a study using the holding period returns of public utilities with A2 rated bonds (2)	4.46
3.	Predicted Equity Risk Premium Based on Regression Analysis of 1,237 Fully-Litigated Electric Cases (3)	4.83
4.	Average equity risk premium	5.29 %

Notes: (1) From page 27 of this Exhibit.
(2) From page 31 of this Exhibit.
(3) From page 32 of this Exhibit.

FirstEnergy Pennsylvania
Derivation of Equity Risk Premium Based on the Total Market Approach
Using the Beta for the
Utility Proxy Group

Line No.	Equity Risk Premium Measure	Proxy Group of Fifteen Electric Utilities
1.	Kroll Equity Risk Premium (1)	5.96 %
2.	Regression on Kroll Risk Premium Data (2)	6.92
3.	Kroll Equity Risk Premium based on PRPM (3)	8.46
4.	Equity Risk Premium Based on Value Line Summary and Index (4)	6.91
5.	Equity Risk Premium Based on Value Line S&P 500 Companies (5)	8.64
6.	Equity Risk Premium Based on Bloomberg S&P 500 Companies (6)	11.29
7.	Conclusion of Equity Risk Premium	8.03 %
8.	Adjusted Beta (7)	0.82
9.	Forecasted Equity Risk Premium	6.58 %

Notes provided on page 28 of this Exhibit.

FirstEnergy Pennsylvania
Derivation of Equity Risk Premium Based on the Total Market Approach
Using the Beta for the
Utility Proxy Group

Notes:

(1) Based on the arithmetic mean historical monthly returns on large company common stocks from Kroll minus the arithmetic mean monthly yield of Moody's average Aaa and Aa2 corporate bonds from 1928-2023.

(2) This equity risk premium is based on a regression of the monthly equity risk premiums of large company common stocks relative to Moody's average Aaa and Aa rated corporate bond yields from 1928-2023 referenced in note 1 above.

(3) The Predictive Risk Premium Model (PRPM) is discussed in Mr. D'Ascendis' Direct Testimony. The PRPM risk premium is derived by applying the PRPM to the monthly risk premiums between Kroll large company common stock monthly returns and average Aaa and Aa corporate monthly bond yields, from January 1928 through May 2024.

(4) The equity risk premium based on the Value Line Summary and Index is derived by subtracting the average consensus forecast of Aaa corporate bonds of 5.14% (from page 22 of this Exhibit) from the projected 3-5 year total annual market return of 12.05% (described fully in note 1 on page 34 of this Exhibit).

(5) Using data from Value Line for the S&P 500, an expected total return of 13.78% was derived based upon expected dividend yields as a proxy for income returns and long-term earnings growth estimates as a proxy for capital appreciation. Subtracting the average consensus forecast of Aaa corporate bonds of 5.14% results in an expected equity risk premium of 8.64%.

(6) Using data from Bloomberg for the S&P 500, an expected total return of 16.43% was derived based upon expected dividend yields as a proxy for income returns and long-term earnings growth estimates as a proxy for capital appreciation. Subtracting the average consensus forecast of Aaa corporate bonds of 5.14% results in an expected equity risk premium of 11.29%.

(7) Average of mean and median beta from page 33 of this Exhibit.

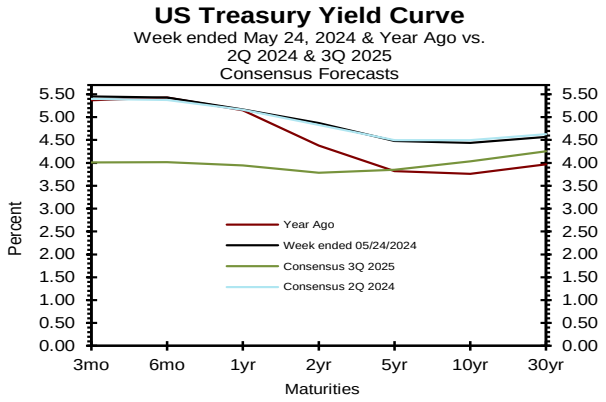
Sources of Information:

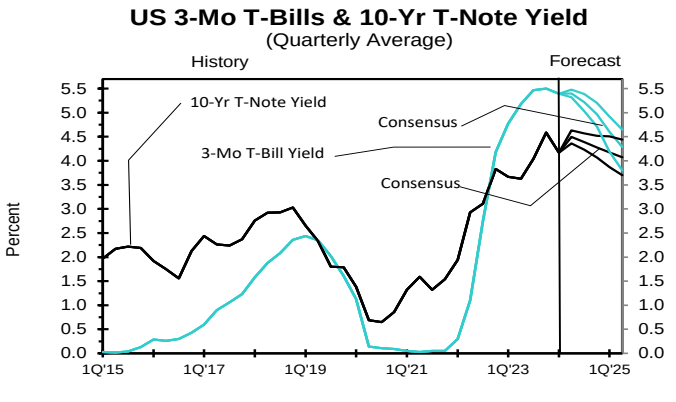
Stocks, Bonds, Bills, and Inflation - 2023 SBBI Yearbook, Kroll.
Value Line Summary and Index.
Blue Chip Financial Forecasts May 31, 2024
Bloomberg Professional Services.

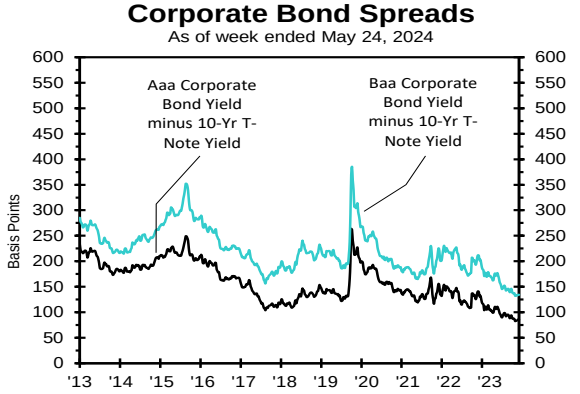
Consensus Forecasts of U.S. Interest Rates and Key Assumptions

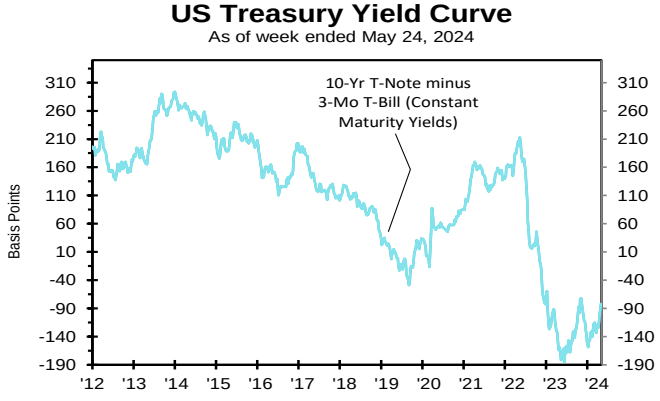
	History				History				Consensus Forecasts-Quarterly Avg.					
	Average For Week Ending				Average For Month			*Latest Qtr*	2Q	3Q	4Q	1Q	2Q	3Q
Interest Rates	May 24	May 17	May 10	May 3	Apr	Mar	Feb	1Q 2024	2024	2024	2024	2025	2025	2025
Federal Funds Rate	5.33	5.33	5.33	5.33	5.33	5.33	5.33	5.33	**5.4**	**5.2**	**5.0**	**4.7**	**4.4**	**4.1**
Prime Rate	8.50	8.50	8.50	8.50	8.50	8.50	8.50	8.50	**8.5**	**8.4**	**8.1**	**7.8**	**7.6**	**7.3**
SOFR	5.31	5.31	5.31	5.32	5.32	5.31	5.31	5.31	**5.3**	**5.3**	**5.0**	**4.7**	**4.4**	**4.1**
Commercial Paper, 1-mo.	5.31	5.33	5.32	5.32	5.31	5.32	5.31	5.32	**5.3**	**5.2**	**5.0**	**4.7**	**4.4**	**4.0**
Treasury bill, 3-mo.	5.45	5.45	5.46	5.46	5.44	5.47	5.44	5.45	**5.4**	**5.2**	**5.0**	**4.6**	**4.3**	**4.0**
Treasury bill, 6-mo.	5.43	5.42	5.42	5.43	5.38	5.36	5.28	5.28	**5.4**	**5.2**	**4.9**	**4.6**	**4.3**	**4.0**
Treasury bill, 1 yr.	5.17	5.14	5.13	5.19	5.14	4.99	4.92	4.90	**5.2**	**5.0**	**4.7**	**4.4**	**4.2**	**3.9**
Treasury note, 2 yr.	4.87	4.80	4.83	4.93	4.87	4.59	4.54	4.48	**4.8**	**4.6**	**4.4**	**4.1**	**3.9**	**3.8**
Treasury note, 5 yr.	4.48	4.43	4.49	4.61	4.56	4.20	4.19	4.12	**4.5**	**4.4**	**4.2**	**4.1**	**3.9**	**3.9**
Treasury note, 10 yr.	4.44	4.42	4.48	4.61	4.54	4.21	4.21	4.16	**4.5**	**4.4**	**4.3**	**4.2**	**4.1**	**4.0**
Treasury note, 30 yr.	4.57	4.56	4.63	4.73	4.66	4.36	4.38	4.33	**4.6**	**4.5**	**4.5**	**4.4**	**4.3**	**4.3**
Corporate Aaa bond	5.28	5.27	5.34	5.45	5.38	5.11	5.13	5.08	**5.3**	**5.2**	**5.1**	**5.1**	**5.0**	**5.0**
Corporate Baa bond	5.76	5.76	5.83	5.94	5.88	5.62	5.65	5.60	**6.1**	**6.0**	**6.0**	**5.9**	**5.9**	**5.9**
State & Local bonds	4.29	4.21	4.23	4.32	4.28	4.12	4.12	4.11	**4.4**	**4.3**	**4.2**	**4.2**	**4.2**	**4.2**
Home mortgage rate	6.94	7.02	7.09	7.22	6.99	6.82	6.78	6.75	**7.0**	**6.9**	**6.7**	**6.5**	**6.4**	**6.3**
	History								Consensus Forecasts-Quarterly					
	2Q	3Q	4Q	1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q	1Q	2Q	3Q
Key Assumptions	2022	2022	2022	2023	2023	2023	2023	2024	2024	2024	2024	2025	2025	2025
Fed's AFE $ Index	113.5	118.8	119.8	115.5	114.6	115.0	116.6	115.5	**117.1**	**117.7**	**116.9**	**116.5**	**116.2**	**116.0**
Real GDP	-0.6	2.7	2.6	2.2	2.1	4.9	3.4	1.3	**2.2**	**1.7**	**1.6**	**1.8**	**1.9**	**2.0**
GDP Price Index	9.1	4.4	3.9	3.9	1.7	3.3	1.6	3.0	**2.8**	**2.5**	**2.3**	**2.3**	**2.3**	**2.2**
Consumer Price Index	10.0	5.3	4.0	3.8	3.0	3.4	2.7	3.8	**3.5**	**2.7**	**2.5**	**2.4**	**2.4**	**2.4**
PCE Price Index	7.2	4.7	4.1	4.2	2.5	2.6	1.8	3.3	**2.9**	**2.3**	**2.2**	**2.3**	**2.2**	**2.2**

Forecasts for interest rates and the Federal Reserve's Advanced Foreign Economies Index represent averages for the quarter. Forecasts for Real GDP, GDP Price Index, CPI and PCE Price Index are seasonally adjusted annual rates of change (saar). Individual panel members' forecasts are on pages 4 through 9. Historical data: Treasury rates from the Federal Reserve Board's H.15; AAA-AA and A-BBB corporate bond yields from Bank of America-Merrill Lynch and are 15+ years, yield to maturity; State and local bond yields from Bank of America-Merrill Lynch, A-rated, yield to maturity; Mortgage rates from Freddie Mac, 30-year, fixed; SOFR from the New York Fed. All interest rate data are sourced from Haver Analytics. Historical data for Fed's Major Currency Index are from FRSR H.10. Historical data for Real GDP, GDP Price Index and PCE Price Index are from the Bureau of Economic Analysis (BEA). Consumer Price Index history is from the Department of Labor's Bureau of Labor Statistics (BLS).









Long-Range Survey:

The table below contains the results of our twice-annual long-range CONSENSUS survey. There are also Top 10 and Bottom 10 averages for each variable. Shown are consensus estimates for the years 2025 through 2030 and averages for the five-year periods 2026-2030 and 2031-2035. Apply these projections cautiously. Few if any economic, demographic and political forces can be evaluated accurately over such long time spans.

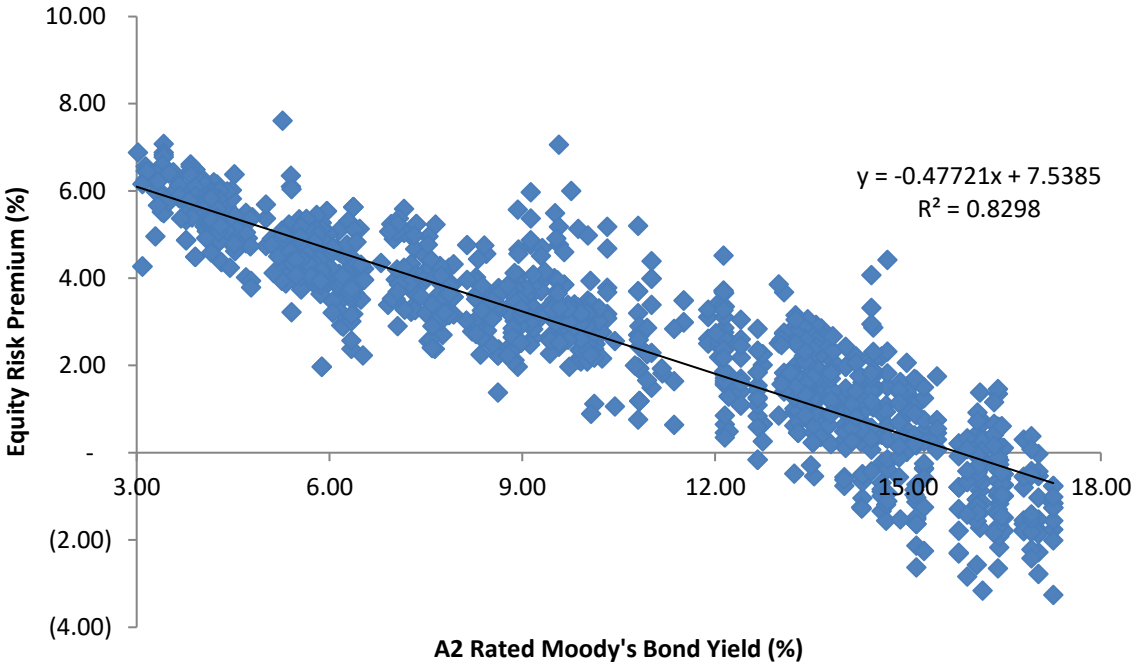
		Average For The Year						Five-Year Averages	
		2025	2026	2027	2028	2029	2030	2026-2030	2031-2035
1. Federal Funds Rate	**CONSENSUS**	**4.1**	**3.4**	**3.2**	**3.2**	**3.3**	**3.3**	**3.3**	**3.2**
	Top 10 Average	4.5	3.8	3.8	3.8	3.8	3.8	3.8	3.8
	Bottom 10 Average	3.6	3.0	2.7	2.7	2.7	2.7	2.8	2.7
2. Prime Rate	**CONSENSUS**	**7.1**	**6.5**	**6.4**	**6.4**	**6.4**	**6.3**	**6.4**	**6.3**
	Top 10 Average	7.5	6.9	6.9	6.9	6.9	6.9	6.9	6.8
	Bottom 10 Average	6.8	6.1	5.9	5.8	5.8	5.7	5.9	5.7
3. SOFR	**CONSENSUS**	**4.0**	**3.4**	**3.3**	**3.3**	**3.2**	**3.2**	**3.3**	**3.2**
	Top 10 Average	4.3	3.7	3.7	3.6	3.6	3.6	3.6	3.6
	Bottom 10 Average	3.8	3.1	2.9	2.8	2.8	2.7	2.8	2.7
4. Commercial Paper, 1-Mo	**CONSENSUS**	**4.0**	**3.4**	**3.4**	**3.3**	**3.3**	**3.3**	**3.4**	**3.3**
	Top 10 Average	4.2	3.6	3.6	3.6	3.5	3.5	3.6	3.6
	Bottom 10 Average	3.8	3.2	3.0	3.0	3.0	2.9	3.0	2.9
5. Treasury Bill Yield, 3-Mo	**CONSENSUS**	**4.0**	**3.4**	**3.3**	**3.2**	**3.2**	**3.2**	**3.2**	**3.2**
	Top 10 Average	4.4	3.7	3.7	3.7	3.7	3.7	3.7	3.7
	Bottom 10 Average	3.6	3.0	2.8	2.7	2.7	2.7	2.8	2.6
6. Treasury Bill Yield, 6-Mo	**CONSENSUS**	**4.0**	**3.5**	**3.4**	**3.4**	**3.4**	**3.3**	**3.4**	**3.3**
	Top 10 Average	4.3	3.8	3.8	3.7	3.7	3.7	3.8	3.7
	Bottom 10 Average	3.7	3.2	3.0	2.9	2.9	2.8	3.0	2.8
7. Treasury Bill Yield, 1-Yr	**CONSENSUS**	**4.0**	**3.6**	**3.5**	**3.5**	**3.5**	**3.5**	**3.5**	**3.4**
	Top 10 Average	4.3	3.9	3.9	3.9	3.9	3.9	3.9	3.8
	Bottom 10 Average	3.8	3.4	3.2	3.1	3.0	3.0	3.1	3.0
8. Treasury Note Yield, 2-Yr	**CONSENSUS**	**3.8**	**3.7**	**3.6**	**3.6**	**3.6**	**3.6**	**3.6**	**3.6**
	Top 10 Average	4.1	4.0	4.1	4.1	4.1	4.1	4.1	4.1
	Bottom 10 Average	3.5	3.3	3.2	3.1	3.1	3.1	3.2	3.0
9. Treasury Note Yield, 5-Yr	**CONSENSUS**	**3.9**	**3.8**	**3.8**	**3.9**	**3.9**	**3.9**	**3.9**	**3.9**
	Top 10 Average	4.2	4.2	4.3	4.3	4.5	4.4	4.3	4.5
	Bottom 10 Average	3.6	3.5	3.4	3.3	3.4	3.4	3.4	3.3
10. Treasury Note Yield, 10-Yr	**CONSENSUS**	**4.0**	**4.0**	**4.0**	**4.0**	**4.2**	**4.2**	**4.1**	**4.2**
	Top 10 Average	4.4	4.5	4.5	4.6	4.7	4.7	4.6	4.8
	Bottom 10 Average	3.7	3.6	3.5	3.5	3.6	3.6	3.5	3.6
11. Treasury Bond Yield, 30-Yr	**CONSENSUS**	**4.2**	**4.2**	**4.2**	**4.3**	**4.4**	**4.4**	**4.3**	**4.4**
	Top 10 Average	4.5	4.6	4.7	4.8	4.9	4.9	4.7	4.9
	Bottom 10 Average	3.9	3.9	3.8	3.8	3.8	3.9	3.8	3.8
12. Corporate Aaa Bond Yield	**CONSENSUS**	**5.1**	**5.1**	**5.1**	**5.2**	**5.3**	**5.3**	**5.2**	**5.2**
	Top 10 Average	5.4	5.4	5.6	5.7	5.8	5.8	5.7	5.8
	Bottom 10 Average	4.8	4.7	4.7	4.7	4.7	4.7	4.7	4.7
13. Corporate Baa Bond Yield	**CONSENSUS**	**6.0**	**6.0**	**6.1**	**6.1**	**6.2**	**6.2**	**6.1**	**6.2**
	Top 10 Average	6.3	6.3	6.5	6.6	6.7	6.7	6.5	6.7
	Bottom 10 Average	5.7	5.7	5.6	5.6	5.6	5.7	5.6	5.7
14. State & Local Bonds Yield	**CONSENSUS**	**4.1**	**4.1**	**4.2**	**4.2**	**4.3**	**4.4**	**4.2**	**4.3**
	Top 10 Average	4.4	4.5	4.5	4.6	4.7	4.7	4.6	4.8
	Bottom 10 Average	3.8	3.8	3.8	3.8	3.8	3.8	3.8	3.7
15. Home Mortgage Rate	**CONSENSUS**	**6.3**	**6.1**	**6.1**	**6.1**	**6.1**	**6.2**	**6.1**	**6.1**
	Top 10 Average	6.7	6.5	6.5	6.5	6.6	6.6	6.6	6.6
	Bottom 10 Average	6.0	5.7	5.7	5.6	5.6	5.6	5.6	5.5
A. Fed's AFE Nominal $ Index	**CONSENSUS**	**115.6**	**114.6**	**114.3**	**113.9**	**113.4**	**112.8**	**113.8**	**112.3**
	Top 10 Average	116.9	116.3	115.8	115.7	115.3	115.1	115.6	114.8
	Bottom 10 Average	114.2	113.0	112.7	112.1	111.5	110.9	112.0	110.1
		Year-Over-Year, % Change						Five-Year Averages	
		2025	2026	2027	2028	2029	2030	2026-2030	2031-2035
B. Real GDP	**CONSENSUS**	**1.9**	**2.0**	**2.1**	**2.1**	**2.0**	**2.0**	**2.1**	**2.0**
	Top 10 Average	2.3	2.3	2.3	2.3	2.3	2.3	2.3	2.2
	Bottom 10 Average	1.6	1.8	1.9	1.8	1.8	1.8	1.8	1.8
C. GDP Chained Price Index	**CONSENSUS**	**2.3**	**2.2**	**2.2**	**2.1**	**2.2**	**2.1**	**2.2**	**2.1**
	Top 10 Average	2.6	2.4	2.4	2.3	2.3	2.3	2.4	2.3
	Bottom 10 Average	2.1	2.0	2.0	2.0	2.0	2.0	2.0	2.0
D. Consumer Price Index	**CONSENSUS**	**2.4**	**2.2**	**2.2**	**2.2**	**2.2**	**2.2**	**2.2**	**2.2**
	Top 10 Average	2.7	2.4	2.4	2.4	2.4	2.4	2.4	2.4
	Bottom 10 Average	2.1	2.1	2.0	2.0	2.0	2.0	2.0	2.0
E. PCE Price Index	**CONSENSUS**	**2.2**	**2.1**	**2.1**	**2.1**	**2.1**	**2.1**	**2.1**	**2.1**
	Top 10 Average	2.4	2.3	2.3	2.3	2.3	2.3	2.3	2.2
	Bottom 10 Average	2.0	1.9	1.9	1.9	2.0	2.0	1.9	2.0

FirstEnergy Pennsylvania
Derivation of Mean Equity Risk Premium Based Studies
Using Holding Period Returns and
Projected Market Appreciation of the S&P Utility Index

Line No.	Equity Risk Premium based on S&P Utility Index Holding Period Returns (1):	Implied Equity Risk Premium
1.	Historical Equity Risk Premium	4.02 %
2.	Regression of Historical Equity Risk Premium (2)	4.81
3.	Forecasted Equity Risk Premium Based on PRPM (3)	4.39
4.	Forecasted Equity Risk Premium based on Projected Total Return on the S&P Utilities Index (Value Line Data) (4)	3.75
5.	Forecasted Equity Risk Premium based on Projected Total Return on the S&P Utilities Index (Bloomberg Data) (5)	5.32
6.	Average Equity Risk Premium (6)	4.46 %

Notes:
(1) Based on S&P Public Utility Index monthly total returns and Moody's Public Utility Bond average monthly yields from 1928-2023. Holding period returns are calculated based upon income received (dividends and interest) plus the relative change in the market value of a security over a one-year holding period.
(2) This equity risk premium is based on a regression of the monthly equity risk premiums of the S&P Utility Index relative to Moody's A2 rated public utility bond yields from 1928 - 2023 referenced in note 1 above.
(3) The Predictive Risk Premium Model (PRPM) is applied to the risk premium of the monthly total returns of the S&P Utility Index and the monthly yields on Moody's A2 rated public utility bonds from January 1928 - May 2024.
(4) Using data from Value Line for the S&P Utilities Index, an expected return of 9.40% was derived based on expected dividend yields as a proxy for income returns and long-term growth estimates as a proxy for market appreciation. Subtracting the expected A2 rated public utility bond yield of 5.65%, calculated on line 3 of page 22 of this Exhibit results in an equity risk premium of 3.75%. (9.40% - 5.65% = 3.75%)
(5) Using data from Bloomberg Services for the S&P Utilities Index, an expected return of 10.97% was derived based on expected dividend yields as a proxy for income returns and long-term growth estimates as a proxy for market appreciation. Subtracting the expected A2 rated public utility bond yield of 5.65%, calculated on line 3 of page 22 of this Exhibit results in an equity risk premium of 5.32%. (10.97% - 5.65% = 5.32%)
(6) Average of lines 1 through 5.

FirstEnergy Pennsylvania
Prediction of Equity Risk Premiums Relative to
Moody's A2 Rated Utility Bond Yields - Electric Utilities



Constant	Slope	Prospective A2 Rated Utility Bond (1)	Prospective Equity Risk Premium
7.5257 %	-0.4763	5.65 %	4.83 %

Notes:

(1) From line 3 of page 22 of this Exhibit.

Source of Information: Regulatory Research Associates.

FirstEnergy Pennsylvania
Indicated Common Equity Cost Rate Through Use
of the Traditional Capital Asset Pricing Model (CAPM) and Empirical Capital Asset Pricing Model (ECAPM)

Proxy Group of Fifteen Electric Utilities	[1] Value Line Adjusted Beta	[2] Bloomberg Adjusted Beta	[3] Average Beta	[4] Market Risk Premium (1)	[5] Risk-Free Rate (2)	[6] Traditional CAPM Cost Rate	[7] ECAPM Cost Rate	[8] Indicated Common Equity Cost Rate (3)
Alliant Energy Corporation	0.90	0.69	0.79	8.93 %	4.41 %	11.46 %	11.93 %	11.70 %
Ameren Corporation	0.90	0.74	0.82	8.93	4.41	11.73	12.13	11.93
American Electric Power Corporation	0.80	0.72	0.76	8.93	4.41	11.19	11.73	11.46
Duke Energy Corporation	0.90	0.68	0.79	8.93	4.41	11.46	11.93	11.70
Edison International	1.00	0.88	0.94	8.93	4.41	12.80	12.94	12.87 (4)
Entergy Corporation	0.95	0.77	0.86	8.93	4.41	12.09	12.40	12.24
Evergy, Inc.	0.95	0.69	0.82	8.93	4.41	11.73	12.13	11.93
IDACORP, Inc.	0.85	0.67	0.76	8.93	4.41	11.19	11.73	11.46
NorthWestern Corporation	0.95	0.73	0.84	8.93	4.41	11.91	12.27	12.09
OGE Energy Corporation	1.05	0.75	0.90	8.93	4.41	12.44	12.67	12.56
Pinnacle West Capital Corporation	0.95	0.73	0.84	8.93	4.41	11.91	12.27	12.09
PNM Resources, Inc.	0.90	0.45	0.67	8.93	4.41	10.39	11.13	10.76 (4)
Portland General Electric Company	0.90	0.70	0.80	8.93	4.41	11.55	12.00	11.78
Southern Company	0.95	0.69	0.82	8.93	4.41	11.73	12.13	11.93
Xcel Energy Inc.	0.85	0.71	0.78	8.93	4.41	11.37	11.86	11.62
Mean			0.81			11.66 %	12.08 %	11.88 %
Median			0.82			11.73 %	12.13 %	11.93 %
Average of Mean and Median			0.82			11.70 %	12.11 %	11.91 %

Notes on page 34 of this Exhibit.

FirstEnergy Pennsylvania
Notes to Accompany the Application of the CAPM and ECAPM

Notes:

(1) The market risk premium (MRP) is derived by using six different measures from three sources: Kroll, Value Line, and Bloomberg as illustrated below:

Historical Data MRP Estimates:

Measure 1: Kroll Arithmetic Mean MRP (1926-2023)

Arithmetic Mean Monthly Returns for Large Stocks 1926-2023:	12.16	%
Arithmetic Mean Income Returns on Long-Term Government Bonds:	4.99	
MRP based on Kroll Historical Data:	7.17	%

Measure 2: Application of a Regression Analysis to Kroll Historical Data
(1926-2023) 7.93 %

Measure 3: Application of the PRPM to Kroll Historical Data:
(January 1926 - May 2024) 9.44 %

Value Line MRP Estimates:

Measure 4: Value Line Projected MRP (Thirteen weeks ending May 31, 2024)

Total projected return on the market 3-5 years hence*:	12.05	%
Projected Risk-Free Rate (see note 2):	4.41	
MRP based on Value Line Summary & Index:	7.64	%

*Forcasted 3-5 year capital appreciation plus expected dividend yield

Measure 5: Value Line Projected Return on the Market based on the S&P 500

Total return on the Market based on the S&P 500:	13.78	%
Projected Risk-Free Rate (see note 2):	4.41	
MRP based on Value Line data	9.37	%

Measure 6: Bloomberg Projected MRP

Total return on the Market based on the S&P 500:	16.43	%
Projected Risk-Free Rate (see note 2):	4.41	
MRP based on Bloomberg data	12.02	%

Average of Value Line, Kroll, and Bloomberg MRP: 8.93 %

(2) For reasons explained in the direct testimony, the appropriate risk-free rate for cost of capital purposes is the average forecast of 30 year Treasury Bonds per the consensus of nearly 50 economists reported in Blue Chip Financial Forecasts. (See pages 29 and 30 of this Exhibit). The projection of the risk-free rate is illustrated below:

Second Quarter 2024	4.60	%
Third Quarter 2024	4.50	
Fourth Quarter 2024	4.50	
First Quarter 2025	4.40	
Second Quarter 2025	4.30	
Third Quarter 2025	4.30	
2026-2030	4.30	
2031-2035	4.40	
	4.41	%

(3) Average of Column 6 and Column 7.

(4) Results were excluded from the final average and median as they were more than two standard deviations from the proxy group's mean.

Sources of Information:
Value Line Summary and Index.
Blue Chip Financial Forecasts May 31, 2024
Stocks, Bonds, Bills, and Inflation - 2023 SBBI Yearbook, Kroll.
Bloomberg Professional Services.

FirstEnergy Pennsylvania
Basis of Selection of the Group of Non-Price Regulated Companies
Comparable in Total Risk to the Utility Proxy Group

The criteria for selection of the proxy group of non-price regulated companies comparable in total risk to the Utility Proxy Group was that the non-price regulated companies be domestic and reported in Value Line Investment Survey (Standard Edition).

The proxy group of non-price regulated companies was selected based on the unadjusted beta range of 0.71 - 0.97 and residual standard error of the regression range of 2.6200 - 3.1248 of the proxy group of fifteen electric utilities.

These ranges are based upon plus or minus two standard deviations of the unadjusted beta and standard error of the regression. Plus or minus three standard deviations captures 95.50% of the distribution of unadjusted betas and residual standard errors of the regression.

The standard deviation of the Utility Proxy Group's residual standard error of the regression is 0.1262. The standard deviation of the standard error of the regression is calculated as follows:

$$\text{Standard Deviation of the Std. Err. of the Regr.} = \frac{\text{Standard Error of the Regression}}{\sqrt{2N}}$$

where: N = number of observations. Since Value Line betas are derived from weekly price change observations over a period of five years, N = 259

$$\text{Thus,} \quad 0.1262 = \frac{2.8724}{\sqrt{518}} = \frac{2.8724}{22.7596}$$

Source of Information: Value Line Proprietary Database, March 2024.
Value Line Investment Survey (Standard Edition).

FirstEnergy Pennsylvania
Basis of Selection of Comparable Risk
Domestic Non-Price Regulated Companies

Proxy Group of Fifteen Electric Utilities	[1] Value Line Adjusted Beta	[2] Unadjusted Beta	[3] Residual Standard Error of the Regression	[4] Standard Deviation of Beta
Alliant Energy Corporation	0.90	0.79	2.8827	0.0645
Ameren Corporation	0.90	0.78	2.7468	0.0615
American Electric Power Corporation	0.80	0.68	2.8399	0.0635
Duke Energy Corporation	0.90	0.80	2.8226	0.0632
Edison International	1.00	0.96	3.0177	0.0675
Entergy Corporation	0.95	0.92	2.8782	0.0644
Evergy, Inc.	0.95	0.88	3.0139	0.0674
IDACORP, Inc.	0.85	0.71	2.7417	0.0613
NorthWestern Corporation	0.95	0.89	2.8877	0.0646
OGE Energy Corporation	1.05	1.06	2.8511	0.0638
Pinnacle West Capital Corporation	0.95	0.88	3.0887	0.0691
PNM Resources, Inc.	0.90	0.79	2.7065	0.0606
Portland General Electric Company	0.90	0.83	2.9624	0.0663
Southern Company	0.95	0.87	2.8002	0.0627
Xcel Energy Inc.	0.85	0.73	2.8460	0.0637
Average	0.92	0.84	2.8724	0.0643
Beta Range (+/- 2 std. Devs. of Beta)	0.71	0.97		
2 std. Devs. of Beta	0.13			
Residual Std. Err. Range (+/- 2 std. Devs. of the Residual Std. Err.)	2.6200	3.1248		
Std. dev. of the Res. Std. Err.	0.1262			
2 std. devs. of the Res. Std. Err.	0.2524			

Source of Information: Value Line Proprietary Database, March 2024.

FirstEnergy Pennsylvania
Proxy Group of Non-Price Regulated Companies
Comparable in Total Risk to the
Utility Proxy Group

Proxy Group of Forty-Five Non-Price Regulated Companies	[1] Value Line Adjusted Beta	[2] Unadjusted Beta	[3] Residual Standard Error of the Regression	[4] Standard Deviation of Beta
3M Company	0.95	0.90	2.8014	0.0627
Abbott Laboratories	0.90	0.79	2.9435	0.0659
AbbVie Inc.	0.85	0.71	2.9836	0.0668
Agilent Technologies, Inc.	0.95	0.86	2.8446	0.0636
Air Products and Chemicals, Inc.	0.90	0.84	3.0254	0.0677
Allstate Corporation	1.00	0.94	2.8155	0.0630
Altria Group, Inc.	0.85	0.76	2.8496	0.0638
Analog Devices, Inc.	1.00	0.94	2.8821	0.0645
Assurant, Inc.	0.90	0.79	3.0402	0.0680
Brady Corporation	0.95	0.90	2.8700	0.0642
Broadridge Financial Solutions, Inc.	0.90	0.81	2.7554	0.0617
Brown-Forman Corporation (BF-B)	0.90	0.80	2.7350	0.0612
CACI International Inc	0.90	0.79	2.9988	0.0671
Cisco Systems, Inc.	0.85	0.74	2.8338	0.0634
Danaher Corporation	0.90	0.81	3.0396	0.0680
Dolby Laboratories, Inc.	0.95	0.86	2.9431	0.0659
Expeditors International	0.95	0.91	2.6678	0.0597
FactSet Research Systems Inc.	1.00	0.95	2.7621	0.0618
Fastenal Company	0.90	0.79	2.9654	0.0664
Federal Signal Corporation	0.95	0.91	2.7509	0.0616
Franklin Electric Co., Inc.	0.90	0.82	2.9449	0.0659
GATX Corporation	0.95	0.90	2.9590	0.0662
Home Depot, Inc.	0.95	0.90	2.6222	0.0587
Innospec Inc.	1.00	0.93	3.0161	0.0675
International Business Machines Corporation	0.90	0.84	2.6369	0.0590
Juniper Networks, Inc.	1.00	0.94	3.0964	0.0693
Lockheed Martin Corporation	0.85	0.74	2.8649	0.0641
Microsoft Corporation	0.90	0.78	2.8521	0.0638
MSA Safety Incorporated	0.95	0.92	3.0899	0.0691
MSC Industrial Direct Co., Inc.	0.90	0.84	2.9743	0.0666
O'Reilly Automotive, Inc.	0.90	0.84	3.0511	0.0683
OSI Systems, Inc.	0.90	0.81	3.0233	0.0676
Packaging Corporation of America	0.95	0.85	2.8655	0.0641
Philip Morris International Inc.	0.95	0.87	2.8492	0.0638
Selective Insurance Group, Inc.	0.85	0.74	2.9866	0.0668
Sensient Technologies Corporation	0.90	0.84	2.8182	0.0631
Sherwin-Williams Company	0.95	0.89	2.9050	0.0650
Smith Corporation (A.O.)	0.90	0.79	3.0917	0.0692
Texas Instruments Incorporated	0.85	0.77	2.7702	0.0620
Thermo Fisher Scientific Inc.	0.85	0.76	2.8528	0.0638
UniFirst Corporation	0.90	0.81	3.0645	0.0686
VeriSign, Inc.	0.90	0.80	2.8918	0.0647
Verisk Analytics, Inc.	0.90	0.78	2.7594	0.0617
Watts Water Technologies, Inc.	1.00	0.96	2.8773	0.0644
Zoetis Inc.	1.00	0.96	2.8188	0.0631
Average	0.92	0.84	2.8931	0.0647
Proxy Group of Fifteen Electric Utilities	0.92	0.84	2.8724	0.0643

Source of Information: Value Line Proprietary Database, March 2024.

FirstEnergy Pennsylvania
Summary of Cost of Equity Models Applied to
Proxy Group of Non-Price Regulated Companies
Comparable in Total Risk to the
Utility Proxy Group

Principal Methods	Proxy Group of Forty-Five Non-Price Regulated Companies	
Discounted Cash Flow Model (DCF) (1)	10.60	%
Risk Premium Model (RPM) (2)	13.26	
Capital Asset Pricing Model (CAPM) (3)	12.78	
Mean	12.21	%
Median	12.78	%
Average of Mean and Median	12.50	%

Notes:
(1) From page 39 of this Exhibit.
(2) From page 40 of this Exhibit.
(3) From page 43 of this Exhibit.

FirstEnergy Pennsylvania
DCF Results for the Proxy Group of Non-Price-Regulated Companies Comparable in Total Risk to the Utility Proxy Group

Proxy Group of Forty-Five Non-Price Regulated Companies	[1] Average Dividend Yield	[2] Value Line Projected Five Year Growth in EPS	[3] Zack's Five Year Projected Growth Rate in EPS	[4] Yahoo! Finance Projected Five Year Growth in EPS	[5] Average Projected Five Year Growth Rate in EPS (1)	[6] Adjusted Dividend Yield	[7] Indicated Common Equity Cost Rate (2)	
3M Company	3.00 %	30.50 %	7.50 %	(4.86) %	19.00 %	3.29 %	22.29 %	(3)
Abbott Laboratories	2.02	4.00	9.00	7.50	6.83	2.09	8.92	
AbbVie Inc.	3.68	4.00	6.90	6.21	5.70	3.78	9.48	
Agilent Technologies, Inc.	0.66	8.00	6.80	4.95	6.58	0.68	7.26	
Air Products and Chemicals, Inc.	2.90	10.50	7.50	6.58	8.19	3.02	11.21	
Allstate Corporation	2.20	30.00	7.00	NMF	18.50	2.40	20.90	(3)
Altria Group, Inc.	8.98	6.00	3.20	3.39	4.20	9.17	13.37	
Analog Devices, Inc.	1.82	7.50	9.50	(1.41)	8.50	1.90	10.40	
Assurant, Inc.	1.63	9.50	6.20	6.20	7.30	1.69	8.99	
Brady Corporation	1.56	13.00	7.70	7.70	9.47	1.63	11.10	
Broadridge Financial Solutions, Inc.	1.60	9.50	NA	11.80	10.65	1.69	12.34	
Brown-Forman Corporation (BF-B)	1.76	15.50	NA	7.60	11.55	1.86	13.41	
CACI International Inc	-	7.00	10.40	6.70	8.03	-	NA	
Cisco Systems, Inc.	3.31	4.50	5.50	3.47	4.49	3.38	7.87	
Danaher Corporation	0.43	7.00	8.60	7.52	7.71	0.45	8.16	
Dolby Laboratories, Inc.	1.47	9.50	NA	16.00	12.75	1.56	14.31	
Expeditors International	1.24	(1.00)	3.80	(16.80)	3.80	1.26	5.06	
FactSet Research Systems Inc.	0.94	11.00	10.20	9.60	10.27	0.99	11.26	
Fastenal Company	2.20	9.00	9.00	6.33	8.11	2.29	10.40	
Federal Signal Corporation	0.57	13.50	NA	16.00	14.75	0.61	15.36	
Franklin Electric Co., Inc.	0.99	7.00	12.00	13.40	10.80	1.04	11.84	
GATX Corporation	1.76	11.50	NA	12.00	11.75	1.86	13.61	
Home Depot, Inc.	2.56	6.50	9.50	3.15	6.38	2.64	9.02	
Innospec Inc.	1.21	13.00	NA	7.50	10.25	1.27	11.52	
International Business Machines Corporation	3.71	3.00	4.10	2.96	3.35	3.77	7.12	
Juniper Networks, Inc.	2.45	8.50	3.60	11.00	7.70	2.54	10.24	
Lockheed Martin Corporation	2.77	9.50	4.10	3.48	5.69	2.85	8.54	
Microsoft Corporation	0.72	14.00	16.10	15.03	15.04	0.77	15.81	
MSA Safety Incorporated	1.09	9.00	NA	18.00	13.50	1.16	14.66	
MSC Industrial Direct Co., Inc.	3.55	5.00	NA	9.12	7.06	3.68	10.74	
O'Reilly Automotive, Inc.	-	10.50	13.00	11.40	11.63	-	NA	
OSI Systems, Inc.	-	10.50	11.00	8.00	9.83	-	NA	
Packaging Corporation of America	2.75	9.00	2.80	(14.29)	5.90	2.83	8.73	
Philip Morris International Inc.	5.47	5.00	7.50	9.56	7.35	5.67	13.02	
Selective Insurance Group, Inc.	1.38	16.50	16.20	17.15	16.62	1.49	18.11	
Sensient Technologies Corporation	2.30	2.50	NA	3.80	3.15	2.34	5.49	
Sherwin-Williams Company	0.89	11.00	10.90	11.37	11.09	0.94	12.03	
Smith Corporation (A.O.)	1.49	9.00	9.00	10.00	9.33	1.56	10.89	
Texas Instruments Incorporated	2.92	3.00	9.00	(5.74)	6.00	3.01	9.01	
Thermo Fisher Scientific Inc.	0.27	6.00	9.90	6.82	7.57	0.28	7.85	
UniFirst Corporation	0.80	9.50	NA	7.80	8.65	0.83	9.48	
VeriSign, Inc.	-	12.50	NA	8.00	10.25	-	NA	
Verisk Analytics, Inc.	0.66	8.50	12.30	12.42	11.07	0.70	11.77	
Watts Water Technologies, Inc.	0.83	7.00	8.00	8.00	7.67	0.86	8.53	
Zoetis Inc.	1.04	7.50	11.20	9.53	9.41	1.09	10.50	
	NA= Not Available					Mean	10.70 %	
	NMF = Non-Meaningful Figure					Median	10.50 %	
					Average of Mean and Median		10.60 %	

Notes:

(1) Average of columns 2 through 4 excluding negative growth rates.

(2) The application of the DCF model to the domestic, non-price regulated comparable risk companies is identical to the application of the DCF to the Utility Proxy Groups. The dividend yield is derived by using the 60 day average price and the spot indicated dividend as of May 31, 2024. The dividend yield is then adjusted by 1/2 the average projected growth rate in EPS, which is calculated by averaging the 5 year projected growth in EPS provided by Value Line, www.zacks.com, and www.yahoo.com (excluding any negative growth rates) and then adding that growth rate to the adjusted dividend yield.

(3) Results were excluded from the final average and median as they were more than two standard deviations from the proxy group's mean.

Source of Information:

Value Line Investment Survey.
www.zacks.com, Downloaded on 05/31/2024.
www.yahoo.com, Downloaded on 05/31/2024.

FirstEnergy Pennsylvania
Indicated Common Equity Cost Rate
Through Use of a Risk Premium Model
Using an Adjusted Total Market Approach

Line No.		Proxy Group of Forty-Five Non-Price Regulated Companies
1.	Prospective Yield on Baa2 Rated Corporate Bonds (1)	6.01 %
2	Adjustment to Reflect Bond rating Difference of Non-Price Regulated Companies (2)	(0.22)
3	Adjusted Prospective Bond Yield	5.79
4.	Equity Risk Premium (3)	7.47
5.	Risk Premium Derived Common Equity Cost Rate	13.26 %

Notes: (1) Average forecast of Baa corporate bonds based upon the consensus of nearly 50 economists reported in Blue Chip Financial Forecasts dated May 31, 2024 (see pages 29 and 30 of this Exhibit). The estimates are detailed below.

Second Quarter 2024	6.10 %
Third Quarter 2024	6.00
Fourth Quarter 2024	6.00
First Quarter 2025	5.90
Second Quarter 2025	5.90
Third Quarter 2025	5.90
2026-2030	6.10
2031-2035	6.20
Average	6.01 %

(2) The average yield spread of Baa2 rated corporate bonds over A2 corporate bonds for the three months ending May 2024. To reflect the A3 average rating of the Non-Price Regulated Proxy Group, the prosepctive yield on Baa corporate bonds must be adjusted by 2/3 of the spread between A2 and Baa2 corporate bond yields as shown below:

	A2 Corp. Bond Yield	Baa2 Corp. Bond Yield	Spread
May-24	5.62 %	5.95 %	0.33 %
Apr-24	5.67	6.00	0.33
Mar-24	5.42	5.75	0.33
		Average yield spread	0.33
		2/3 of spread	0.22

(3) From page 42 of this Exhibit.

FirstEnergy Pennsylvania
Comparison of Long-Term Issuer Ratings for the
Utility Proxy Group

Proxy Group of Forty-Five Non-Price Regulated Companies	Moody's Long-Term Issuer Rating May 2024		Standard & Poor's Long-Term Issuer Rating May 2024	
	Long-Term Issuer Rating	Numerical Weighting (1)	Long-Term Issuer Rating	Numerical Weighting (1)
3M Company	A3	7.0	BBB+	8.0
Abbott Laboratories	Aa3	4.0	AA-	4.0
AbbVie Inc.	A3	7.0	A-	7.0
Agilent Technologies, Inc.	Baa1	8.0	BBB+	8.0
Air Products and Chemicals, Inc.	A2	6.0	A	6.0
Allstate Corporation	A3	7.0	BBB+	8.0
Altria Group, Inc.	A3	7.0	BBB	9.0
Analog Devices, Inc.	A2	6.0	A-	7.0
Assurant, Inc.	Baa2	9.0	BBB	9.0
Brady Corporation	NA	--	NA	--
Broadridge Financial Solutions, Inc.	Baa2	9.0	BBB	9.0
Brown-Forman Corporation (BF-B)	A1	5.0	A-	7.0
CACI International Inc	NA	--	BB+	11.0
Cisco Systems, Inc.	A1	5.0	AA-	4.0
Danaher Corporation	A3	7.0	A-	7.0
Dolby Laboratories, Inc.	NA	--	NA	--
Expeditors International	NA	--	NA	--
FactSet Research Systems Inc.	Baa3	10.0	NA	--
Fastenal Company	NA	--	NA	--
Federal Signal Corporation	NA	--	NA	--
Franklin Electric Co., Inc.	NA	--	NA	--
GATX Corporation	Baa2	9.0	BBB	9.0
Home Depot, Inc.	A2	6.0	A	6.0
Innospec Inc.	NA	--	NR	--
International Business Machines Corporation	A3	7.0	A-	7.0
Juniper Networks, Inc.	Baa2	9.0	BBB	9.0
Lockheed Martin Corporation	A2	6.0	A-	7.0
Microsoft Corporation	Aaa	1.0	AAA	1.0
MSA Safety Incorporated	NA	--	NA	--
MSC Industrial Direct Co., Inc.	NA	--	NA	--
O'Reilly Automotive, Inc.	Baa1	8.0	BBB	9.0
OSI Systems, Inc.	NA	--	NA	--
Packaging Corporation of America	Baa2	9.0	BBB	9.0
Philip Morris International Inc.	A2	6.0	A-	7.0
Selective Insurance Group, Inc.	Baa2	9.0	BBB	9.0
Sensient Technologies Corporation	WR	--	NR	--
Sherwin-Williams Company	Baa2	9.0	BBB	9.0
Smith Corporation (A.O.)	NR	--	NA	--
Texas Instruments Incorporated	Aa3	4.0	A+	5.0
Thermo Fisher Scientific Inc.	A3	7.0	A-	7.0
UniFirst Corporation	NA	--	NA	--
VeriSign, Inc.	Baa3	10.0	BBB	9.0
Verisk Analytics, Inc.	Baa2	9.0	BBB	9.0
Watts Water Technologies, Inc.	NA	--	NR	--
Zoetis Inc.	Baa1	8.0	BBB	9.0
Average	A3	7.1	A-/BBB+	7.5

Notes:
(1) From page 25 of this Exhibit.

Source of Information:
Bloomberg Professional Services.

FirstEnergy Pennsylvania
Derivation of Equity Risk Premium Based on the Total Market Approach
Using the Beta for
Non-Price Regulated Companies of Comparable risk to the
Utility Proxy Group

Line No.	Equity Risk Premium Measure	Proxy Group of Forty-Five Non-Price Regulated Companies
1.	Kroll Equity Risk Premium (1)	5.96 %
2.	Regression on Kroll Risk Premium Data (2)	6.92
3.	Kroll Equity Risk Premium based on PRPM (3)	8.46
4.	Equity Risk Premium Based on Value Line Summary and Index (4)	6.91
5	Equity Risk Premium Based on Value Line S&P 500 Companies (5)	8.64
6.	Equity Risk Premium Based on Bloomberg S&P 500 Companies (6)	11.29
7.	Conclusion of Equity Risk Premium	8.03 %
8.	Adjusted Beta (7)	0.93
9.	Forecasted Equity Risk Premium	7.47 %

Notes:

(1) From note 1 of page 28 of this Exhibit.
(2) From note 2 of page 28 of this Exhibit.
(3) From note 3 of page 28 of this Exhibit.
(4) From note 4 of page 28 of this Exhibit.
(5) From note 5 of page 28 of this Exhibit.
(6) From note 6 of page 28 of this Exhibit.
(7) Average of mean and median beta from page 43 of this Exhibit.

Sources of Information:

Stocks, Bonds, Bills, and Inflation - 2023 SBBI Yearbook, Kroll.
Value Line Summary and Index.
Blue Chip Financial Forecasts May 31, 2024
Bloomberg Professional Services.

FirstEnergy Pennsylvania

Traditional CAPM and ECAPM Results for the Proxy Group of Non-Price-Regulated Companies Comparable in Total Risk to the Utility Proxy Group

	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]
Proxy Group of Forty-Five Non-Price Regulated Companies	Value Line Adjusted Beta	Bloomberg Beta	Average Beta	Market Risk Premium (1)	Risk-Free Rate (2)	Traditional CAPM Cost Rate	ECAPM Cost Rate	Indicated Common Equity Cost Rate (3)
3M Company	0.95	1.02	0.99	8.93 %	4.41 %	13.25 %	13.27 %	13.26 %
Abbott Laboratories	0.90	0.82	0.86	8.93	4.41	12.09	12.40	12.24
AbbVie Inc.	0.85	0.59	0.72	8.93	4.41	10.84	11.46	11.15 (4)
Agilent Technologies, Inc.	0.95	1.14	1.04	8.93	4.41	13.69	13.61	13.65
Air Products and Chemicals, Inc.	0.90	0.84	0.87	8.93	4.41	12.18	12.47	12.32
Allstate Corporation	1.00	0.59	0.80	8.93	4.41	11.55	12.00	11.78
Altria Group, Inc.	0.85	0.62	0.74	8.93	4.41	11.02	11.60	11.31
Analog Devices, Inc.	1.00	1.13	1.06	8.93	4.41	13.87	13.74	13.81
Assurant, Inc.	0.90	0.78	0.84	8.93	4.41	11.91	12.27	12.09
Brady Corporation	0.95	0.76	0.86	8.93	4.41	12.09	12.40	12.24
Broadridge Financial Solutions, Inc.	0.90	1.05	0.98	8.93	4.41	13.16	13.20	13.18
Brown-Forman Corporation (BF-B)	0.90	0.83	0.86	8.93	4.41	12.09	12.40	12.24
CACI International Inc	0.90	0.83	0.86	8.93	4.41	12.09	12.40	12.24
Cisco Systems, Inc.	0.85	0.78	0.81	8.93	4.41	11.64	12.07	11.85
Danaher Corporation	0.90	1.05	0.98	8.93	4.41	13.16	13.20	13.18
Dolby Laboratories, Inc.	0.95	0.92	0.93	8.93	4.41	12.71	12.87	12.79
Expeditors International	0.95	1.09	1.02	8.93	4.41	13.52	13.47	13.49
FactSet Research Systems Inc.	1.00	0.98	0.99	8.93	4.41	13.25	13.27	13.26
Fastenal Company	0.90	0.99	0.95	8.93	4.41	12.89	13.00	12.95
Federal Signal Corporation	0.95	1.09	1.02	8.93	4.41	13.52	13.47	13.49
Franklin Electric Co., Inc.	0.90	0.94	0.92	8.93	4.41	12.62	12.80	12.71
GATX Corporation	0.95	0.93	0.94	8.93	4.41	12.80	12.94	12.87
Home Depot, Inc.	0.95	1.04	0.99	8.93	4.41	13.25	13.27	13.26
Innospec Inc.	1.00	0.97	0.99	8.93	4.41	13.25	13.27	13.26
International Business Machines Cor	0.90	0.73	0.82	8.93	4.41	11.73	12.13	11.93
Juniper Networks, Inc.	1.00	0.81	0.91	8.93	4.41	12.53	12.73	12.63
Lockheed Martin Corporation	0.85	0.63	0.74	8.93	4.41	11.02	11.60	11.31
Microsoft Corporation	0.90	1.07	0.98	8.93	4.41	13.16	13.20	13.18
MSA Safety Incorporated	0.95	0.91	0.93	8.93	4.41	12.71	12.87	12.79
MSC Industrial Direct Co., Inc.	0.90	0.91	0.91	8.93	4.41	12.53	12.73	12.63
O'Reilly Automotive, Inc.	0.90	0.69	0.80	8.93	4.41	11.55	12.00	11.78
OSI Systems, Inc.	0.90	0.97	0.93	8.93	4.41	12.71	12.87	12.79
Packaging Corporation of America	0.95	0.87	0.91	8.93	4.41	12.53	12.73	12.63
Philip Morris International Inc.	0.95	0.77	0.86	8.93	4.41	12.09	12.40	12.24
Selective Insurance Group, Inc.	0.85	0.55	0.70	8.93	4.41	10.66	11.33	10.99 (4)
Sensient Technologies Corporation	0.90	1.02	0.96	8.93	4.41	12.98	13.07	13.02
Sherwin-Williams Company	0.95	1.11	1.03	8.93	4.41	13.61	13.54	13.57
Smith Corporation (A.O.)	0.90	1.05	0.97	8.93	4.41	13.07	13.14	13.10
Texas Instruments Incorporated	0.85	1.11	0.98	8.93	4.41	13.16	13.20	13.18
Thermo Fisher Scientific Inc.	0.85	1.02	0.94	8.93	4.41	12.80	12.94	12.87
UniFirst Corporation	0.90	0.85	0.88	8.93	4.41	12.27	12.53	12.40
VeriSign, Inc.	0.90	0.99	0.95	8.93	4.41	12.89	13.00	12.95
Verisk Analytics, Inc.	0.90	0.92	0.91	8.93	4.41	12.53	12.73	12.63
Watts Water Technologies, Inc.	1.00	1.17	1.09	8.93	4.41	14.14	13.94	14.04
Zoetis Inc.	1.00	1.12	1.06	8.93	4.41	13.87	13.74	13.81
		Mean	0.92			12.60 %	12.78 %	12.77 %
		Median	0.93			12.71 %	12.87 %	12.79 %
		Average of Mean and Median	0.93			12.66 %	12.83 %	12.78 %

Notes:

(1) From note 1 of page 34 of this Exhibit.

(2) From note 2 of page 34 of this Exhibit.

(3) Average of CAPM and ECAPM cost rates.

(4) Results were excluded from the final average and median as they were more than two standard deviations from the proxy group's mean.

FirstEnergy Pennsylvania
Derivation of Investment Risk Adjustment Based upon
Kroll Associates' Size Premia for the Decile Portfolios of the NYSE/AMEX/NASDAQ

Line No.		[1] Market Capitalization on May 31, 2024 (1) (millions)		[2] Applicable Decile of the NYSE/AMEX/ NASDAQ (2)	[3] Applicable Size Premium (3)	[4] Spread from Applicable Size Premium (4)
1.	FirstEnergy Pennsylvania - based on the Utility Proxy Group	$ 6,467.685		4	0.64%	
2.	Proxy Group of Fifteen Electric Utilities	$ 12,871.715	2.0 x	3	0.61%	0.03%

	[A] Decile	[B] Market Capitalization of Smallest Company (millions)	[C] Market Capitalization of Largest Company (millions)	[D] Size Premium (Return in Excess of CAPM)*
Largest	1	$ 36,942.976	$ 2,662,326.048	0.06%
	2	14,910.719	36,391.113	0.46%
	3	7,493.607	14,820.048	0.61%
	4	4,622.261	7,461.284	0.64%
	5	3,011.224	4,621.785	0.95%
	6	1,864.293	3,010.806	1.21%
	7	1,050.083	1,862.491	1.39%
	8	555.880	1,046.037	1.14%
	9	213.039	554.523	1.99%
Smallest	10	1.576	212.644	4.70%

*From 2024 Kroll Cost of Capital Navigator

Notes:

(1) From page 45 of this Exhibit.

(2) Gleaned from Columns [B] and [C] on the bottom of this page. The appropriate decile (Column [A]) corresponds to the market capitalization of the proxy group, which is found in Column [1].

(3) Corresponding risk premium to the decile is provided in Column [D] on the bottom of this page.

(4) Line No. 1 Column [3] – Line No. 2 Column [3]. For example, the 0.03% in Column [4], Line No. 2 is derived as follows 0.03% = 0.64% - 0.61%.

FirstEnergy Pennsylvania
Market Capitalization of FirstEnergy Pennsylvania and the
Utility Proxy Group

Company	Exchange	[1] Common Stock Shares Outstanding at Fiscal Year End 2023 (millions)	[2] Book Value per Share at Fiscal Year End 2022 (1)	[3] Total Common Equity at Fiscal Year End 2023 (millions)	[4] Closing Stock Market Price on May 31, 2024	[5] Market-to-Book Ratio on May 31, 2024 (2)	[6] Market Capitalization on May 31, 2024 (3) (millions)
FirstEnergy Pennsylvania		NA	NA	3,919.809 (4)	NA		
Based upon Proxy Group of Fifteen Electric Utilities						165.0 (5)	$ 6,467.685 (6)
Proxy Group of Fifteen Electric Utilities							
Alliant Energy Corporation	NASDAQ	256.097	$ 26.46	$ 6,777.00	$ 51.49	194.6 %	$ 13,186.427
Ameren Corporation	NYSE	266.300	$ 42.62	$ 11,349.00	$ 73.37	172.2	19,538.43
American Electric Power Corporation	NASDAQ	526.185	$ 47.98	$ 25,246.70	$ 90.25	188.1	47,488.16
Duke Energy Corporation	NYSE	771.000	$ 61.15	$ 47,150.00	$ 103.57	169.4	79,852.47
Edison International	NYSE	383.925	$ 36.02	$ 13,828.00	$ 76.85	213.4	29,504.63
Entergy Corporation	NYSE	212.849	$ 68.70	$ 14,622.65	$ 112.49	163.7	23,943.34
Evergy, Inc.	NASDAQ	229.729	$ 42.06	$ 9,663.10	$ 54.66	129.9	12,557.00
IDACORP, Inc.	NYSE	50.615	$ 57.45	$ 2,907.57	$ 95.47	166.2	4,832.24
NorthWestern Corporation	NASDAQ	64.762	$ 43.01	$ 2,785.31	$ 51.96	120.8	3,365.03
OGE Energy Corporation	NYSE	200.300	$ 22.52	$ 4,511.60	$ 36.30	161.2	7,270.89
Pinnacle West Capital Corporation	NYSE	113.538	$ 54.41	$ 6,177.66	$ 78.86	144.9	8,953.58
PNM Resources, Inc.	NYSE	90.200	$ 26.04	$ 2,349.09	$ 38.34	147.2	3,458.28
Portland General Electric Company	NYSE	101.160	$ 32.81	$ 3,319.00	$ 44.56	135.8	4,507.67
Southern Company	NYSE	1,092.000	$ 28.80	$ 31,444.00	$ 80.14	278.3	87,512.88
Xcel Energy Inc.	NASDAQ	554.942	$ 31.75	$ 17,617.00	$ 55.45	174.7	30,771.52
Median		229.729	$ 42.063	$ 9,663.100	$ 75.110	165.0 %	$ 12,871.715

NA= Not Available

Notes: (1) Column 3 / Column 1.
(2) Column 4 / Column 2.
(3) Column 1 * Column 4.
(4) Requested rate base multiplied by the requested common equity ratio.
(5) The market-to-book ratio of FirstEnergy Pennsylvania on May 31, 2024 is assumed to be equal to the market-to-book ratio of the Utility Proxy Group on May 31, 2024 as appropriate.
(6) Column [3] multiplied by Column [5].

Source of Information: 2023 Annual Forms 10K.
Finance.Yahoo.com.
Bloomberg Professional Services.

FirstEnergy Pennsylvania
Derivation of the Flotation Cost Adjustment to the Cost of Common Equity

Equity Issuances

Date	Issuing Company	[1] Shares Issued (1)	[2] Market Price per Share (1)	[3] Average Offering Price per Share (1)	[4] Market Pressure (2)	[5] Issuance Expense	[6] Net Proceeds per Share (3)	[7] Gross Equity Issue before Costs (4)	[8] Total Net Proceeds (5)	[9] Total Flotation Costs (6)	[10] Flotation Cost Percentage (7)
9/11/2003	Equity Offering	32,200,000	$ 31.1000	$ 30.0000	$ 1.10	$ 0.975	$ 29.0250	$ 1,001,420,000	$ 934,605,000	$ 66,815,000	6.67%
1/22/2018	Private Placement	30,120,482	$ 29.4000	$ 28.2200	$ 1.18	$ -	$ 28.2200	$ 885,542,171	$ 850,000,002	$ 35,542,169	4.01%
12/13/2021	Equity Offering	25,588,535	$ 40.1700	$ 39.0800	$ 1.09	$ 1.016	$ 38.0639	$ 999,999,948	$ 973,999,948	$ 53,891,503	2.60%
	Total Public Issuances							$ 2,886,962,119	$ 2,758,604,950	$ 156,248,672	4.45%

Flotation Cost Adjustment

	[11] Average Dividend Yield (8)	[12] Average Projected EPS Growth Rate (8)	[13] Adjusted Dividend Yield (9)	[14] Average DCF Cost Rate Unadjusted for Flotation (10)	[15] DCF Cost Rate Adjusted for Flotation (11)	[16] Flotation Cost Adjustment (12)
Proxy Group of Fifteen Electric Utilities	4.29 %	6.01 %	4.42 %	10.43 %	10.63 %	0.21 %

Notes:
(1) From Company SEC filings.
(2) Col. 2 - Col. 3.
(3) Col. 2 - Col. 4 - Col. 5.
(4) Col. 1 x Col. 2.
(5) Col. 1 x Col. 6.
(6) Col. 1 *(Col. 4 + Col. 5).
(7) (Col. 7 - Col. 8) / Col. 7.
(8) From page 6 of this Exhibit.
(9) Col. 11 *(1+0.5*Col. 12).
(10) Col. 12 + Col. 13.
(11) (Col. 13 / (1 - Col. 10)) + Col. 12.
(12) Col. 15 - Col. 14.

FirstEnergy Pennsylvania
Corrections to Mr. Patel's
DCF Excluding Less Comparable Companies

Company Symbol	Ameren Corporation AEE	American Electric Power Company Inc. AEP	Duke Energy Corporation DUK	Entergy Corporation ETR	Exelon Corporation EXC
Div	2.86	3.81	4.22	4.70	1.62
52-week low	67.03	69.38	83.06	87.10	33.35
52-week high	88.72	92.35	103.83	112.70	43.53
Spot Price	74.40	91.61	102.67	111.99	37.67
Spot Div Yield	3.84%	4.16%	4.11%	4.20%	4.30%
52-wk Div Yield	3.67%	4.71%	4.52%	4.70%	4.21%
Average	3.76%	4.44%	4.31%	4.45%	4.26%

Company Symbol	FirstEnergy Corp FE	IDACORP Inc. IDA	Portland General Electric Company POR	PPL Corporation PPL	Xcel Energy Inc. XEL
Div	1.80	3.46	2.08	1.10	2.30
52-week low	32.18	86.43	38.01	22.20	46.79
52-week high	40.42	109.76	51.19	29.38	69.14
Spot Price	39.94	97.81	44.55	29.14	55.46
Spot Div Yield	4.51%	3.54%	4.67%	3.77%	4.15%
52-wk Div Yield	4.96%	3.53%	4.66%	4.27%	3.97%
Average	4.73%	3.53%	4.67%	4.02%	4.06%

	Average
Spot Div Yield	**4.12%**
52-wk Div Yield	**4.32%**
Average	**4.22%**

Proxy Group Company	Yahoo	Zacks	Value Line	Average
Ameren Corporation	4.80%	6.50%	6.50%	5.93%
American Electric Power Company Inc.	6.19%	5.80%	6.50%	6.16%
Duke Energy Corporation	6.86%	6.30%	5.00%	6.05%
Entergy Corporation	6.80%	7.50%	0.50%	4.93%
Exelon Corporation	4.20%	5.90%	NMF	5.05%
FirstEnergy Corp	6.30%	NA	5.50%	5.90%
IDACORP Inc.	4.40%	NA	5.00%	4.70%
Portland General Electric Company	12.50%	NA	6.00%	9.25%
PPL Corporation	6.80%	6.50%	7.50%	6.93%
Xcel Energy	6.73%	6.40%	7.00%	6.71%
			Average:	**6.16%**

Time Period	Adjusted Dividend Yield	Growth Rate	Expected Return on Equity
52-Week Average Ending: May 10, 2024	4.32%	6.16%	10.48%
Spot Price Ending: May 10, 2024	4.12%	6.16%	10.29%
Average:	**4.22%**	**6.16%**	**10.39%**

Sources:
I&E Exhibit No. 2, Schedule 4
I&E Exhibit No. 2, Schedule 5

FirstEnergy Pennsylvania
Corrections to Mr. Patel's
CAPM Excluding Less Comparable Companies

Proxy Group Company	Beta
Ameren Corporation	0.90
American Electric Power Company Inc.	0.80
Duke Energy Corporation	0.90
Entergy Corporation	0.95
Exelon Corporation	NMF
FirstEnergy Corp	0.90
IDACORP Inc.	0.85
Portland General Electric Company	0.90
PPL Corporation	1.15
Xcel Energy	0.85
Average beta for CAPM	0.91

Re		Required return on individual equity security
Rf		Risk-free rate
Rm		Required return on the market as a whole
Be		Beta on individual equity security
Re	=	Rf + Be (Rm - Rf)
Rf	=	4.07 (1)
Rm	=	12.00 (2)
Be	=	0.91 (3)
Re (CAPM)	=	11.30 %

Notes:

(1) From I&E Exhibit No. 2, Schedule 8
(2) From I&E Exhibit No. 2, Schedule 10
(3) I&E Exhibit No. 2, Schedule 7

FINANCIAL QUARTERLY
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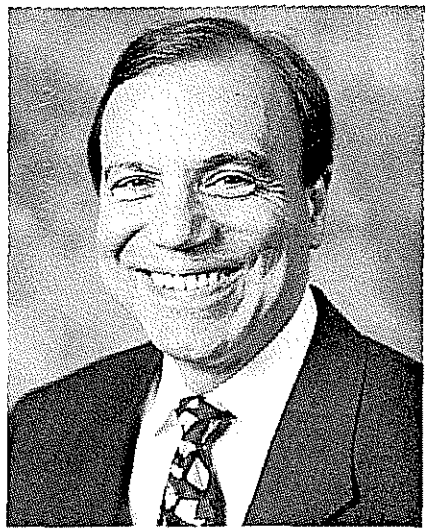
Comparable Earnings: New Life for an Old Precept

by
Frank J. Hanley
Pauline M. Ahern

Reprinted from the American Gas Association's *Financial Quarterly Review*
Summer 1994 edition, Arlington, Va.

Comparable Earnings: New Life for an Old Precept

Accelerating deregulation has greatly increased the investment risk of natural gas utilities. As a result, the authors believe it more appropriate than ever to employ the comparable earnings model. We believe our application of the model overcomes the greatest traditional objection to it — lack of comparability of the selected non-utility proxy firms. Our illustration focuses on a target gas pipeline company with a beta of 0.96 — almost equal to the market's beta of 1.00.



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Introduction

The comparable earnings model used to determine a common equity cost rate is deeply rooted in the standard of "corresponding risk" enunciated in the landmark *Bluefield* and *Hope* decisions of the U.S. Supreme Court.[1] With such solid grounding in the foundations of rate of return regulation, comparable earnings should be accepted as a principal model, along with the currently popular market-based models, provided that its most common criticism, non-comparability of the proxy companies, is overcome.

Our comparable earnings model overcomes the non-comparability issue of the non-utility firms selected as a proxy for the target utility, in this example, a gas pipeline company. We should note that in the absence of common stock prices for the target utility (as with a wholly-owned subsidiary), it is appropriate to use the average of a proxy group of similar risk gas pipeline companies whose common stocks are actively traded. As we will demonstrate, our selection process results in a group of domestic, non-utility firms that is comparable in total risk, the sum of business and financial risk, which reflects both non-diversifiable systematic, or market, risk as well as diversifiable unsystematic, or firm-specific, risk.

Embedded in the Landmark Decisions

As stated in *Bluefield* in 1922: "A public utility is entitled to such rates as will permit it to earn a return ... on investments in other business undertakings which are attended by corresponding risks and uncertainties ..."

In addition, the court stated in *Hope* in 1944: "By that standard the return to the equity owner should be commensurate with returns on investments in other enterprises having corresponding risks."

Thus, the "corresponding risk" precept of *Bluefield* and *Hope* predates the use of such market-based cost-of-equity models as the Discounted Cash Flow (DCF) and Capital Asset Pricing (CAPM), which were developed later and are currently popular in rate-base/rate-of-return regulation. Consequently, the comparable earnings model has a longer regulatory and judicial history. However, it has far greater relevance now than ever before in its history because significant deregulation has substantially increased natural gas utilities' investment risk to a level similar to that of non-utility firms. As a result, it is

Comparable Earnings *from page 4*

more important than ever to look to similar-risk non-utility firms for insight into common equity cost rate, especially in view of the deficiencies inherent in the currently popular market-based cost of common equity models, particularly the DCF model.

Despite the fact that the landmark decisions are still regarded as having set the standards for determining a fair rate of return, the comparable earnings model has experienced decreased usage by expert witnesses, as well as less regulatory acceptance over the years. We believe the decline in the popularity of the comparable earnings model, in large measure, is attributable to the difficulty of selecting non-utility proxy firms that regulators will accept as comparable to the target utility. Regulatory acceptance is difficult to gain when the selection process is arbitrary. Our application of the model is objective and consistent with fundamental financial tenets.

Principles of Comparable Earnings

Regulation is a substitute for the competition of the marketplace. Moreover, regulated public utilities compete in the capital markets with all firms, including unregulated non-utilities. The comparable earnings model is based upon the opportunity cost principle; i.e., that the true cost of an investment is the return that could have been earned on the next best available alternative investment of similar risk. Consequently, the comparable earnings model is consistent with regulatory and financial principles, as it is a surrogate for the competition of the marketplace, and investors seek the greatest available rate of return for bearing similar risk.

The selection of comparable firms is the most difficult step in applying the comparable earnings model, as noted by Phillips[2] as well as by Bonbright, Danielsen and Kamerschen.[3] The selection of non-utility proxy firms should result in a sufficiently broad-based group in order to minimize the effect of company-specific aberrations. However, if the selection process is arbitrary, it likely would result in a proxy group that is too broad-based, such as the Standard & Poor's 500 Composite Index or the Value Line Industrial Composite. The use of such groups would require subjective adjustments to the comparable earnings results to reflect risk differences between the group(s) and the target utility, a gas pipeline company in this example.

Authors' Selection Criteria

We base the selection of comparable non-utility firms on market-based, objective, quantitative measures of risk resulting from market prices that subsume investors' assessments of all elements of risk. Thus, our approach is based upon the principle of risk and return; namely, that firms of comparable risk should be expected to earn comparable returns. It is also consistent with the "corresponding risk" standard established in *Bluefield* and *Hope*. We measure total investment risk as the sum of non-diversifiable systematic and diversifiable unsystematic risk. We use the unadjusted beta as a measure of systematic risk and the standard error of the estimate (residual standard error) as a measure of unsystematic risk. Both the unadjusted beta and the residual standard error are derived from a regression of the target utility's security returns relative to the market's returns, which takes the general form:

$$r_{it} = a_i + b_i r_{mt} + e_{it}$$

where:

- r_{it} = tth observation of the ith utility's rate of return
- r_{mt} = tth observation of the market's rate of return
- e_{it} = tth random error term
- a_i = constant least-squares regression coefficient
- b_i = least-squares regression slope coefficient, the unadjusted beta.

As shown by Francis,[4] the total variation or risk of a firm's return, Var (r_i), comes from two sources:

Var (r_i) = total risk of ith asset
= var$(a_i + b_i r_m + e)$
substituting $(a_i + b_i r_m + e)$ for r_i
= var$(b_i r_m)$ + var (e) since var$(a_i) = 0$
= b_i^2 var(r_m) + var (e) since var$(b_i r_m) = b_i^2$ var(r_m)
= systematic + unsystematic risk

Francis[5] also notes: "The term $\sigma^2(r_i|r_m)$ is called the *residual variance around the regression line* in statistical terms or *unsystematic risk* in capital market theory language. $\sigma^2 (r_i|r_m)$ = ... = var (e). The residual variance is the squared standard error in regression language, a measure of unsystematic risk." Application of these criteria results in a group of non-utility firms whose average total investment risk is indeed comparable to that of the target gas pipeline.

As a measure of systematic risk, we use the Value Line unadjusted beta. Beta measures the extent to which market-wide or macro-economic events affect a firm's stock price. We use the unadjusted beta of the target utility as a starting point because it results from the regression of the target utility's security returns relative to the market's returns. Thus, the resulting standard deviation of beta relates to the unadjusted beta. We use the standard deviation of the unadjusted beta to determine the range around it as the selection criterion based on systematic risk.

We use the residual standard error of the regression as a measure of unsystematic risk. The residual standard error reflects the extent to which events specific to the firm's operations affect a firm's stock price. Thus, it is a measure of diversifiable, unsystematic, firm-specific risk.

An Illustration of Authors' Approach

Step One: We begin our approach by establishing the selection criteria as a range of both unadjusted beta and residual standard error of the target gas

continued on page 6

Comparable Earnings *from page 5*

pipeline company.

As shown in table 1, our target gas pipeline company has a Value Line unadjusted beta of 0.90, whose standard deviation is 0.1250. The selection criterion range of unadjusted beta is the unadjusted beta plus (+) and minus (-) three of its standard deviations. By using three standard deviations, 99.73 percent of the comparable unadjusted betas is captured.

Three standard deviations of the target utility's unadjusted beta equals 0.38 (0.1250 x 3 = 0.3750, rounded to 0.38). Consequently, the range of unadjusted betas to be used as a selection criteria is 0.52 - 1.28 (0.52 = 0.90 - 0.38) and (1.28 = 0.90 + 0.38).

Likewise, the selection criterion range of residual standard error equals the residual standard error plus (+) and minus (-) three of its standard deviations. The standard deviation of the residual standard error is defined as: $\sigma/\sqrt{2N}$.

As also shown in table 1, the target gas pipeline company has a residual standard error of 3.7867. According to the above formula, the standard deviation of the residual standard error would be 0.1664 (0.1664 = 3.7867/ $\sqrt{2(259)}$ = 3.7867/22.7596, where 259 = N, the number of weekly price change observations over a period of five years). Three standard deviations of the target utility's residual standard error would be 0.4992 (0.1664 x 3 = .4992). Consequently, the range of residual standard errors to be used as a selection criterion is 3.2875 - 4.2859 (3.2875 = 3.7867 - 0.4992) and (4.2859 = 3.7867 + 0.4992).

Step Two: The step one criteria are applied to Value Line's data base of nearly 4,000 firms for which Value Line derives unadjusted betas and residual standard errors on a weekly basis. All firms with unadjusted betas and residual standard errors within the criteria ranges are then selected.

Step Three: In the regulatory ratemaking environment, authorized common equity return rates are applied to a book-value rate base. Thus, the earnings rates on book common equity, or net worth, of competitive, non-utility firms are highly relevant provided those firms are indeed comparable in total risk to the target gas pipeline. The use of the return rates of other utilities has no relevance because their allowed, and hence subsequently achieved, earnings rates are dependent upon the regulatory

table 1

Summary of the Comparable Earnings Analysis for the Proxy Group of 248 Non-Utility Companies Comparable in Total Risk to the Target Gas Pipeline Company[1]

	1	2	3	4	5	6	7	8
			residual	rate of return on net worth				
	adj. beta	unadj. beta	standard error	3-year average[2]	4-year average[2]	5-year average[2]	5-year projected[3]	
average for the proxy group of 248 non-utility companies comparable in total risk to the target gas pipeline company	0.97	0.92	3.7705					
target gas pipeline company	0.96	0.90[4]	3.7867					
median				11.7%	12.0%	12.6%	15.5%	
average of the median historical returns					12.1%			
conclusion[5]								13.8%

[1]The criteria for selection of the non-utility group was that the non-utility companies be domestic and included in *Value Line Investment Survey*. The non-utility group was selected based on an unadjusted beta range of 0.52 to 1.28 and a residual standard error range of 3.2875 to 4.2859.
[2]Ending 1992.
[3]1996-1998/1997-1999.
[4]The average standard deviation of the target gas pipeline company's unadjusted beta is 0.1250.
[5]Equal weight given to both the average of the 3-, 4- and 5-year historical medians (12.1%) and 5-year projected median rate of return on net worth (15.5%). Thus, 13.8% = (12.1% + 15.5% / 2).
Source: Value Line Inc., March 15, 1994
Value Line Investment Survey

Comparable Earnings *from page 6*

process. Consequently, we believe all utilities must be eliminated to avoid circularity. Moreover, we believe non-domestic firms must be eliminated because their reporting methods differ significantly from U.S. firms.

Step Four: We then eliminated those firms for which Value Line does not publish a "Ratings & Report" in *Value Line Investment Survey* so that the historical and projected returns on net worth[6] are from a consistent source. We use historical returns on net worth for the most recent five years, as well as those projected three to five years into the future. We believe it is logical to evaluate both historical and projected return rates because it is reasonable to assume that investors avail themselves of both when they are available from widely disseminated information services, such as Value Line Inc. The use of Value Line's return rates on net worth understates the common equity return rates for two reasons. First, preferred stock is included in net worth. Second, the net worth return rates are as of the end of each period. Thus, the use of average common equity return rates would yield higher results.

Step Five: Median returns based on the historical average three, four and five years ending 1992 and projected 1996-1998 or 1997-1999 rates of return on net worth are then determined as shown in columns 4 through 7 of table 1. The median is used due to the wide variations and skewness in rates of return on net worth for the non-utility firms as evidenced by the frequency distributions of those returns as shown in illustration 1.

However, we show the average unadjusted beta, 0.92, and residual standard error, 3.7705, for the proxy group in columns 2 and 3 of table 1 because their frequency distributions are not significantly skewed, as shown in illustration 2.

Step Six: Our conclusion of a com-

continued on page 8

Illustration 1

Rates of Return on Net Worth for the Proxy Group of 248 Non-Utility Companies[1]

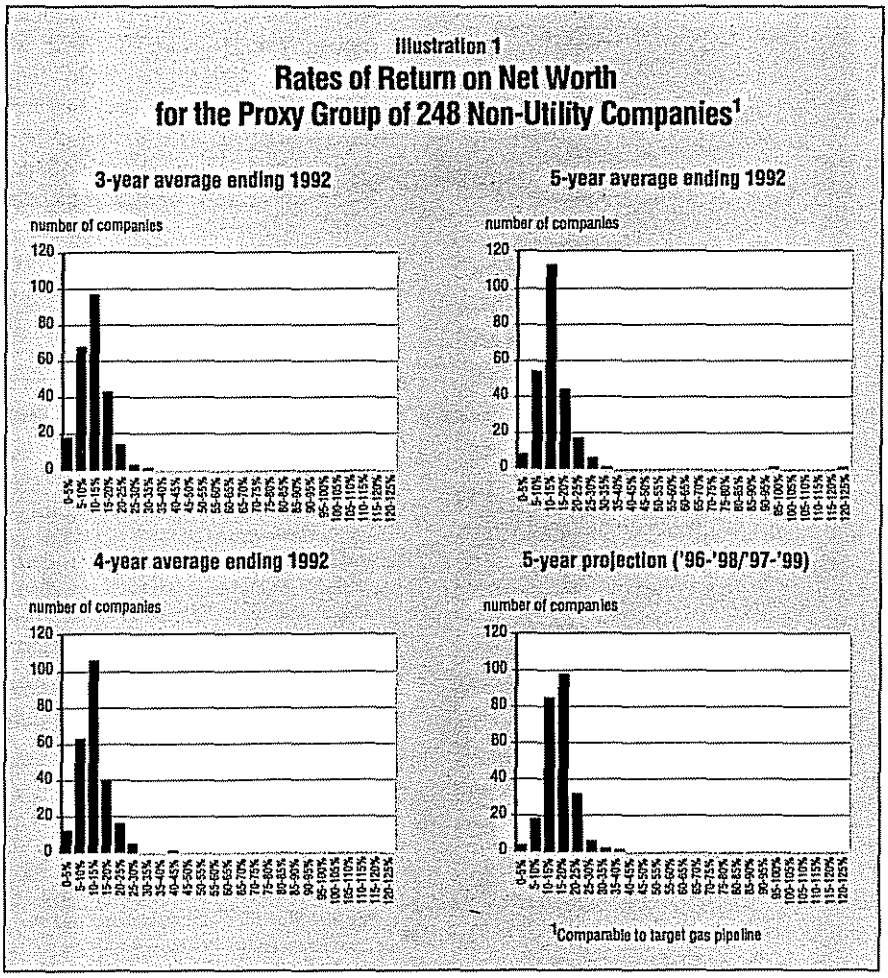
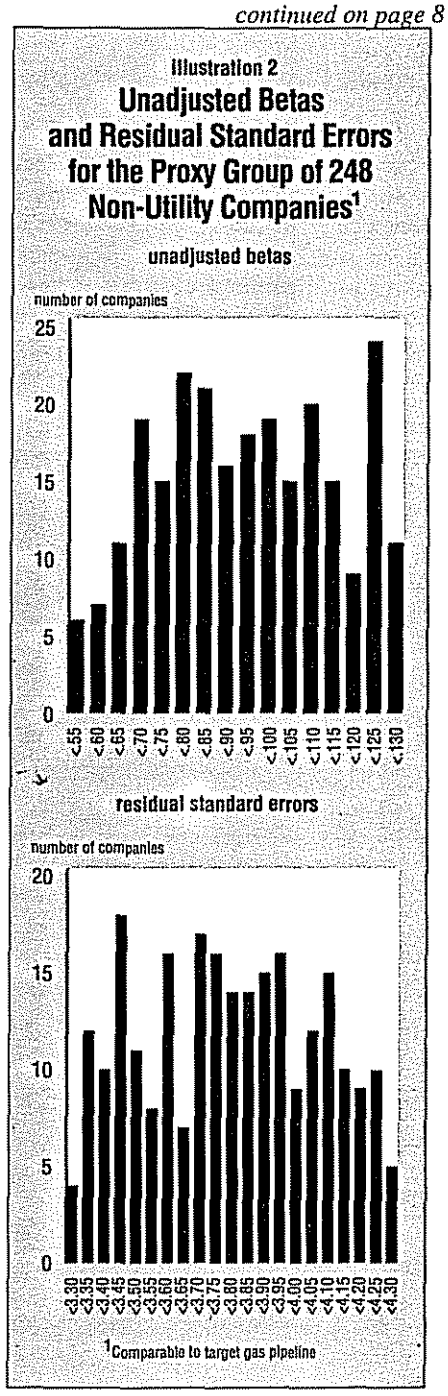


Illustration 2

Unadjusted Betas and Residual Standard Errors for the Proxy Group of 248 Non-Utility Companies[1]



Comparable Earnings *from page 7*

parable earnings cost rate is based upon the mid-point of the average of the median three-, four- and five-year historical rates of return on net worth of 12.1 percent as shown in column 5 and the median projected 1996-1998/1997-1999 rate of return on net worth of 15.5 percent as shown in column 7 of table 1. As shown in column 8, it is 13.8 percent.

Summary

Our comparable earnings approach demonstrates that it is possible to select a proxy group of non-utility firms that is comparable in total risk to a target utility. In our example, the 13.8 percent comparable earnings cost rate is very conservative as it is an expected achieved rate on book common equity (a regulatory allowed rate should be greater) and because it is based on end-of-period net worth. A similar rate on average net worth would be about 20 to 40 basis points higher (i.e., 14.0 to 14.2 percent) and still understate the appropriate regulatory allowed rate of return on book common equity.

Our selection criteria are based upon measures of systematic and unsystematic risk, specifically unadjusted beta and residual standard error. They provide the basis for the objective selection of comparable non-utility firms. Our selection criteria rely on changes in market prices over approximately five years. We compare the aggregate total risk, or the sum of systematic and unsystematic risk, which reflects investors' aggregate assessment of both business and financial risk. Thus, no adjustments are necessary to the proxy group results to compensate for the differences in business risk and financial risk, such as accounting practices and debt/equity ratios. Moreover, it is inappropriate to attempt a comparison of the target utility with any individual firm, or subset of firms, in the proxy group because only the average firm of the group is relevant.

Because the comparable earnings model is firmly anchored in the "corresponding risk" precept established in the landmark court decisions, it is worthy of consideration as a principal model for use in estimating the cost rate of common equity capital of a regulated utility. Our approach to the comparable earnings model produces a proxy group that is indeed comparable in total risk because the selection process is objective and quantitative. It therefore overcomes criticism linked to arbitrary selection processes.

All cost-of-common-equity models, including the DCF and CAPM, are fraught with deficiencies, usually stemming from the many necessary but unrealistic assumptions that underlie them. The effects of the deficiencies of individual models can be mitigated by using more than one model when estimating a utility's common equity cost rate. Therefore, when the non-comparability issue is overcome, the comparable earnings model deserves to receive the same consideration as a primary model, as do the currently popular market-based models. ■

[1] *Bluefield Water Works Improvement Co. v. Public Service Commission*. 262 U.S. 679 (1922) and *Federal Power Commission v. Hope Natural Gas Co.* 320 U.S. 519 (1944).

[2] Charles F. Phillips Jr., The Regulation of Public Utilities: Theory and Practice. Public Utilities Reports Inc., 1988. p. 379.

[3] James C. Bonbright, Albert L. Danielsen and David R. Kamerschen. Principles of Public Utilities Rates. 2nd edition. Public Utilities Reports Inc. 1988, p. 329.

[4] Jack Clark Francis. Investments: Analysis and Management. 3rd edition. McGraw-Hill Book Co., 1980, p. 363.

[5] Id., p. 548.

[6] Returns on net worth must be used when relying on Value Line data because returns on book common equity for non-utility firms are not available from Value Line.

Report Lists Pipeline, Storage Projects

More than $9 billion worth of projects to expand the nation's natural gas pipeline network are in various stages of development, according to an A.G.A. report. These projects involve nearly 8,000 miles of new pipelines and capacity additions to existing lines and represent 15.3 billion cubic feet (Bcf) per day of new pipeline capacity.

During 1993 and early 1994, construction on 3,100 miles of pipeline was completed or under way, at a cost of nearly $4 billion, says A.G.A. These projects are adding 5.4 Bcf in daily delivery capacity nationwide.

Among the projects completed in 1993 were Pacific Gas Transmission Co.'s 805 miles of looping that allows increased deliveries of Canadian gas to the West Coast; Northwest Pipeline Corp.'s addition of 433 million cubic feet of daily capacity for customers in the Pacific Northwest and Rocky Mountain areas; and the 156-mile Empire State Pipeline in New York.

In addition, major construction projects were started on the systems of Texas Eastern Transmission Corp. and Algonquin Gas Transmission Co. — both subsidiaries of Panhandle Eastern Corp. — and along Florida Gas Transmission Co.'s pipeline.

The report goes on to discuss another $5 billion in proposed projects, which, if completed, will add nearly 5,000 miles of pipeline and 9.8 Bcf per day in capacity, much of it serving Florida and West Coast markets.

A.G.A. also identifies 47 storage projects and says that if all of them are built, existing storage capacity will increase by more than 500 Bcf, or 15 percent.

For a copy of *New Pipeline Construction: Status Report 1993-94* (#F00103), call A.G.A. at (703) 841-8490. Price per copy is $6 for employees of member companies and associates and $12 for other customers.

Investments: Analysis and Management

Fifth Edition

Jack Clark Francis

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Investments: Analysis and Management

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332.6—dc20 90-33289

Beta Measurements The beta coefficient is an *index of systematic risk.* Beta coefficients may be used for ranking the systematic risk of different assets. If the beta is larger than 1, $b > 1.0$, then the asset is more volatile than the market and is called an **aggressive asset.** If the beta is less than 1, $b < 1.0$, the asset is a **defensive asset;** its price fluctuations are less volatile than the market's. Figure 10-1 illustrates the characteristic lines for three different assets that have low, medium, and high levels of beta (or undiversifiable risk).

Figure 10-2 shows that IBM is a stock with an average amount of systematic risk. IBM's beta of 1.02 indicates that its return tends to increase 2 percent more than the return on the market average when the market is rising. When the market falls, IBM's return tends to fall 2 percent more than the market's. The characteristic line for IBM has an above average correlation coefficient of $\rho = .7495$, indicating that the returns on this security follow its particular characteristic line slightly more closely than those of the average stock.

Partitioning Risk Total risk can be measured by the variance of returns, denoted Var(r). This measure of *total risk is partitioned into its systematic and unsystematic components in Equation (10-8).*[7]

$$\begin{aligned} \text{Var}(r_i) &= \text{total risk of } i\text{th asset} \\ &= \text{Var}(a_i + b_i r_{m,t} + e_{i,t}) \\ &\quad \text{by substituting } (a_i + b_i r_{m,t} + e_{i,t}) \text{ for } r_{i,t} \\ &= 0 + \text{Var}(b_i r_{m,t}) + \text{Var}(e_{i,t}) \\ &\quad \text{since Var}(a_i) = 0 \end{aligned} \tag{10-8}$$

$$\begin{aligned} \text{Var}(r_i) &= b_i^2 \text{ Var}(r_m) + \text{Var}(e) \qquad \text{since Var}(b_i r_m) = b_i^2 \text{ Var}(r_m) \\ &= \text{systematic} + \text{unsystematic risk} \end{aligned} \tag{10-8a}$$

$$.01389 = .00780 + .00609 \qquad \text{for IBM}$$

The unsystematic risk measure Var(e) is called in regression language the *residual variance* or, synonymously, the *standard error squared.*

Undiversifiable Proportion The percentage of total risk that is systematic can be measured by the coefficient of determination ρ^2 (that is, the characteristic line's squared correlation coefficient).

[7]In this context, **partition** is a technical statistical term that means to divide the total variance into *mutually exclusive* and *exhaustive* pieces. This partition is only possible if the returns from the market are statistically independent from the residual error terms that occur simultaneously, $\text{Cov}(r_{m,t}, e_{i,t}) = 0$. The mathematics of regression analysis will orthogonalize the residuals and thus ensure that the needed statistical independence exists.

$$\frac{\text{Systematic risk}}{\text{Total risk}} = \frac{b_i^2 \operatorname{Var}(r_m)}{\operatorname{Var}(r_m)} = \rho^2 \tag{10-9}$$

$$\frac{.007802}{.01389} = \frac{(1.021)^2\,(.00749)}{.00749} = .5617 \times 100 = 56.17\% \quad \text{for IBM}$$

Diversifiable Proportion The percentage of unsystematic risk equals $(1.0 - \rho^2)$.

$$\frac{\text{Unsystematic risk}}{\text{Total risk}} = \frac{\operatorname{Var}(e)}{\operatorname{Var}(r_i)} = (1.0 - \rho^2)$$

$$\frac{.00609}{.01389} = (1.0 - .5617) = .438 \times 100 \tag{10-10}$$

$$= 43.8\% \text{ unsystematic} \quad \text{for IBM}$$

Studies of the characteristic lines of hundreds of stocks listed on the NYSE indicate that the average correlation coefficient is approximately $\rho = .5$.[8] This means that about $\rho^2 = 25$ percent of the total variability of return in most NYSE securities is explained by movements in the market.

	NYSE average	IBM
Systematic risk: ρ^2	.25	.5617
Unsystematic risk: $(1.0 - \rho^2)$	.75	.4383
Total risk: 100%	1.00	1.0000

As explained above, systematic changes are common to all stocks and are therefore undiversifiable.

A primary use of the characteristic line (or *market model,* or the *single-index model,* as it is also called) is to assess the risk characteristics of one asset.[9] The statistics in Table 10-2, for instance, indicate that IBM's common stock is slightly more risky than the average common stock in terms of total risk and

[8]The average ρ was found to be about .5, as reported in Marshall Blume, "On the Assessment of Risk," *Journal of Finance,* March 1971, p. 4. For similar estimates, see J. C. Francis, "Statistical Analysis of Risk Surrogates for NYSE Stocks," *Journal of Financial and Quantitative Analysis,* Dec. 1979.

[9]Professor Jensen reformulated the characteristic line in a risk-premium form. See M. C. Jensen, "The Performance of Mutual Funds in the Period 1945 through 1964," *Journal of Finance,* May 1968, pp. 389–416. See also M. C. Jensen, "Risk, the Pricing of Capital Assets, and the Evaluation of Investment Portfolios," *Journal of Business,* vol. XLII, 1969. Jensen interprets the alpha intercept term of the characteristic line, as he formulates it, as an investment performance measure. It has been suggested that Jensen's performance measure is biased. See Keith V. Smith and Dennis A. Tito, "Risk-Return Measures of Ex-Post Portfolio Performance," *Journal of Financial and Quantitative Analysis,* Dec. 1969, vol. IV, no. 4, p. 466.

systematic risk.[10] New risk measurements must be made periodically, however, because the risk and return of an asset may change with the passage of time.[11]

10-3 CAPITAL ASSET PRICING MODEL (CAPM)

An old axiom states "there is no such thing as a free lunch." This means that you cannot expect to get something for nothing—a rule that certainly applies to investment returns. Investors who want to earn high average rates of return must take high risks and endure the associated loss of sleep, the possibility of ulcers, and the chance of bankruptcy. The question to which we now turn is: Should investors worry about total risk, undiversifiable risk, diversifiable risk, or all three?

In Chapter 1 it was suggested that *investors should seek investments that have the maximum expected return in their risk class.* Their happiness from investing is presumed to be derived as indicated in the expected utility $E(U)$ function below.

$$E(U) = f[E(r), \sigma]$$

The investment preferences of wealth-seeking risk-averse investors represented by the function above cause them to maximize their expected utility (or, equivalently, happiness) by (1) maximizing their expected return in any given risk class, $\partial E(U)/\partial E(r) > 0$, or, conversely, (2) minimizing their total risk at any given rate of expected return, $\partial E(U)/\partial \sigma < 0$. However, in selecting individual assets, investors will not be particularly concerned with the asset's total risk σ. Figure 9-1 showed that the unsystematic portion of total risk can be easily diversified by holding a portfolio of different securities. But, systematic risk affects all stocks in the market because it is undiversifiable. Portfolio theory therefore suggests that only the undiversifiable (or systematic) risk is worth avoiding.[12]

[10]Statements about the relative degree of total risk are made in the context of a long-run horizon—that is, over at least one *complete business cycle*. Obviously, an accurate short-run forecast which says that some particular company will go bankrupt next quarter makes it more risky than IBM, although IBM may have had more historical variability of return.

[11]Empirical studies documenting the intertemporal instability of betas have been published. Marshall Blume, "Betas and Their Regression Tendencies," *Journal of Finance,* June 1975, pp. 785–795. See also J. C. Francis, "Statistical Analysis of Risk Coefficients for NYSE Stocks," *Journal of Financial and Quantitative Analysis,* Dec. 1979, vol. XIV, no. 5, pp. 981–997. An appendix at the end of this chapter reviews some evidence about shifting betas, standard deviations, and correlations.

[12]Both the systematic and unsystematic portions of total risk must be considered by **undiversified investors.** Entrepreneurs who have their entire net worth invested in one business, for example, can be bankrupted by a piece of bad luck that could be easily averaged away to zero in a diversified portfolio. Poorly diversified investors should not treat diversifiable risk lightly. Only well-diversified investors can afford to ignore diversifiable risk.

FirstEnergy Pennsylvania
Demonstration of the Inadequacy of
a DCF Return Rate Related to Book Value
When Market Value is Greater than Book Value

		[A]	[B]
		Based on Mr. Patel's Electric Proxy Group	
Line No.		Market Value	Book Value
1.	Per Share	$ 64.95 (1)	$ 40.29 (2)
2.	DCF Cost Rate (3)	9.91%	9.91%
3.	Return in Dollars (4)	$ 6.44	$ 3.99
4.	Dividends (5)	$ 2.77	$ 2.77
5.	Growth in Dollars (6)	$ 3.67	$ 1.23
6.	Return on Market Value (7)	9.91%	6.15%
7.	Rate of Growth on Market Value (8)	5.65%	1.89%

Notes:

(1) Calculated market price based on Mr. Patel's dividends and average dividend yield in I&E Exhibit No. 2, Schedule 4.
(2) Average book value calculated by dividing the commmon equity for each company in the proxy group found in Mr. Patel's I&E Exhibit No. 2, Scheudle 2 by the number of shares outstanding from each company's 2023 10-K filing.
(3) Recommended DCF cost rate for Mr. Patel.
(4) Line 1 * Line 2.
(5) Dividends are based on Mr. Patel's average dividend yield presented in I&E Exhibit No. 2, Schedule 4.
(6) Line 3 - Line 4.
(7) Line 3 / Line 1.
(8) Line 5 / Line 1.

FirstEnergy Pennsylvania
Calculation of Indicated DCF Applied to Book Value Capital Structure
of Mr. Patel's Proxy Group

Un-lever Indicated Market Capital Structure DCF

Ku	=	Ke	-	(((	Ku	-	i	)	1	-	t	)	D	/	E	)	-	(	Ku	-	d	)	P	/	E			
Ku	=	9.91%	-	(((	Ku	-	4.38%	)	1	-	21%	)	45.22%	/	54.51%	)	-	(	Ku	-	4.84%	)	0.27%	/	54.51%			
Ku	=	9.91%	-	(((	Ku	-	4.38%	)		79.00%		)		82.96%			)	-	(	Ku	-	4.84%	)		0.50%			
Ku	=	9.91%	-	((	79.00%	*	Ku	-	3.4613%			)		82.96%			)	-	(	0.50%	*	Ku	-	0.02%	)			
Ku	=	9.91%	-	(	65.54%	*	Ku	-	2.87%			)			-0.50%		*		Ku	+	0.02%							
Ku	=	9.91%			-65.54%	*	Ku	+	2.87%						-0.50%		*		Ku	+	0.02%							
Ku	=	12.81%			-66.03%	*	Ku																					
166.03%	*	Ku	=		12.81%																							
		Ku	=		**7.71%**																							

Re-lever to Indicated Book Value Capital Structure DCF

Ke	=	Ku	+	(((	Ku	-	i	)	1	-	t	)	D	/	E	)	+	(	Ku	-	d	)	P	/	E			
Ke	=	7.71%	+	(((	7.71%	-	4.38%	)	1	-	21%	)	56.73%	/	42.92%	)	+	(	7.71%	-	4.84%	)	0.35%	/	42.92%			
Ke	=	7.71%	+	(((		3.33%		)		79%		)		132.19%			)	+	(		2.87%		)		0.81%			
Ke	=	7.71%	+	((	2.63%	)	132.19%	)	+	(	0.02%	)																
Ke	=	7.71%	+	(	3.48%	)	+		0.02%																			
		Ke	=		**11.21%**																							

Where:
- Ku = Un-levered (i.e., 100% equity) cost of common equity
- Ke = Market determined cost of common equity
- i = Cost of debt
- t = Income tax rate
- D = Debt ratio
- E = Equity ratio
- d = Cost of preferred stock
- P = Preferred equity ratio

FirstEnergy Pennsylvania
Corrections to Mr. Patel's
CAPM with Forecasted Returns and Fully Projected Risk-Free Rate

Re		Required return on individual equity security
Rf		Risk-free rate
Rm		Required return on the market as a whole
Be		Beta on individual equity security

Re = Rf + Be (Rm - Rf)

Rf	=	4.27	(1)
Rm	=	12.49	(2)
Be	=	0.91	(3)
Re (CAPM)	=	11.75	%
Re (ECAPM)	=	11.93	%
Re (Average)	=	**11.84**	%

Notes:

(1) For reasons explained in Mr. D'Ascendis' Direct and Rebuttal Testimonies, the appropriate risk-free rate for cost of capital purposes is the average forecast of 30 year Treasury Bonds per the consensus of nearly 50 economists reported in Blue Chip Financial Forecasts. The projection of the risk-free rate is illustrated below:

Third Quarter 2024	4.50
Fourth Quarter 2024	4.40
First Quarter 2025	4.30
Second Quarter 2025	4.20
Third Quarter 2025	4.20
2025-2029	4.10
2030-2034	4.20
	4.27

Source: Blue Chip Financial Forecasts May 1, 2024 and December 1, 2023

(2) See page 2 of this Schedule

(3) From I&E Exhibit No. 2, Schedule 7

FirstEnergy Pennsylvania
Corrections to Mr. Patel's
Required Rate of Return on Market as a Whole Forecasted

	Dividend Yield	+	Growth Rate	=	Expected Market Return
17-May-24	2.10%		9.73%		11.83%
10-May-24	2.10%		10.67%		12.77%
3-May-24	2.20%		10.67%		12.87%
26-Apr-24	2.20%		10.67%		12.87%
19-Apr-24	2.10%		9.73%		11.83%
12-Apr-24	2.10%		9.73%		11.83%
5-Apr-24	2.10%		9.73%		11.83%
29-Mar-24	2.10%		9.73%		11.83%
22-Mar-24	2.10%		9.73%		11.83%
15-Mar-24	2.20%		9.73%		11.93%
8-Mar-24	2.20%		9.73%		11.93%
1-Mar-24	2.20%		10.67%		12.87%
23-Feb-24	2.20%		9.73%		11.93%
16-Feb-24	2.20%		10.67%		12.87%
9-Feb-24	2.20%		10.67%		12.87%
2-Feb-24	2.20%		9.73%		11.93%
26-Jan-24	2.20%		9.73%		11.93%
19-Jan-24	2.20%		9.73%		11.93%
12-Jan-24	2.20%		9.73%		11.93%
5-Jan-24	2.20%		9.73%		11.93%
29-Dec-23	2.20%		9.73%		11.93%
22-Dec-23	2.20%		10.67%		12.87%
15-Dec-23	2.20%		11.58%		13.78%
8-Dec-23	2.30%		12.47%		14.77%
1-Dec-23	2.30%		12.47%		14.77%
24-Nov-23	2.40%		13.34%		15.74%
17-Nov-23	2.40%		13.34%		15.74%
10-Nov-23	2.50%		15.02%		17.52%
3-Nov-23	2.40%		15.02%		17.42%
27-Oct-23	2.30%		13.34%		15.64%
20-Oct-23	2.40%		13.34%		15.74%
13-Oct-23	2.40%		13.34%		15.74%
6-Oct-23	2.30%		13.34%		15.64%
29-Sep-23	2.30%		12.47%		14.77%
22-Sep-23	2.30%		12.47%		14.77%
15-Sep-23	2.20%		11.58%		13.78%
8-Sep-23	2.30%		12.47%		14.77%
1-Sep-23	2.30%		12.47%		14.77%
25-Aug-23	2.20%		11.58%		13.78%
18-Aug-23	2.20%		11.58%		13.78%
11-Aug-23	2.10%		10.67%		12.77%
4-Aug-23	2.10%		11.58%		13.68%
28-Jul-23	2.20%		11.58%		13.78%
21-Jul-23	2.20%		12.47%		14.67%
14-Jul-23	2.20%		11.58%		13.78%
7-Jul-23	2.30%		13.34%		15.64%
30-Jun-23	2.30%		12.47%		14.77%
23-Jun-23	2.30%		12.47%		14.77%
16-Jun-23	2.40%		13.34%		15.74%
9-Jun-23	2.40%		13.34%		15.74%
2-Jun-23	2.30%		13.34%		15.64%
26-May-23	2.40%		13.34%		15.74%
Spot Value Line Estimate					11.83%
52-Week Average Value Line Estimate					13.81%
Average Value Line Estimate					12.82%
S&P 500 Historical Return					12.16%
Average Expected Market Return					12.49%

Sources:
52-week average Value Line Summary & Index, I&E Exhibit No. 2, Schedule 10

FirstEnergy Pennsylvania
Hypothetical Example: Flotation Cost Recovery

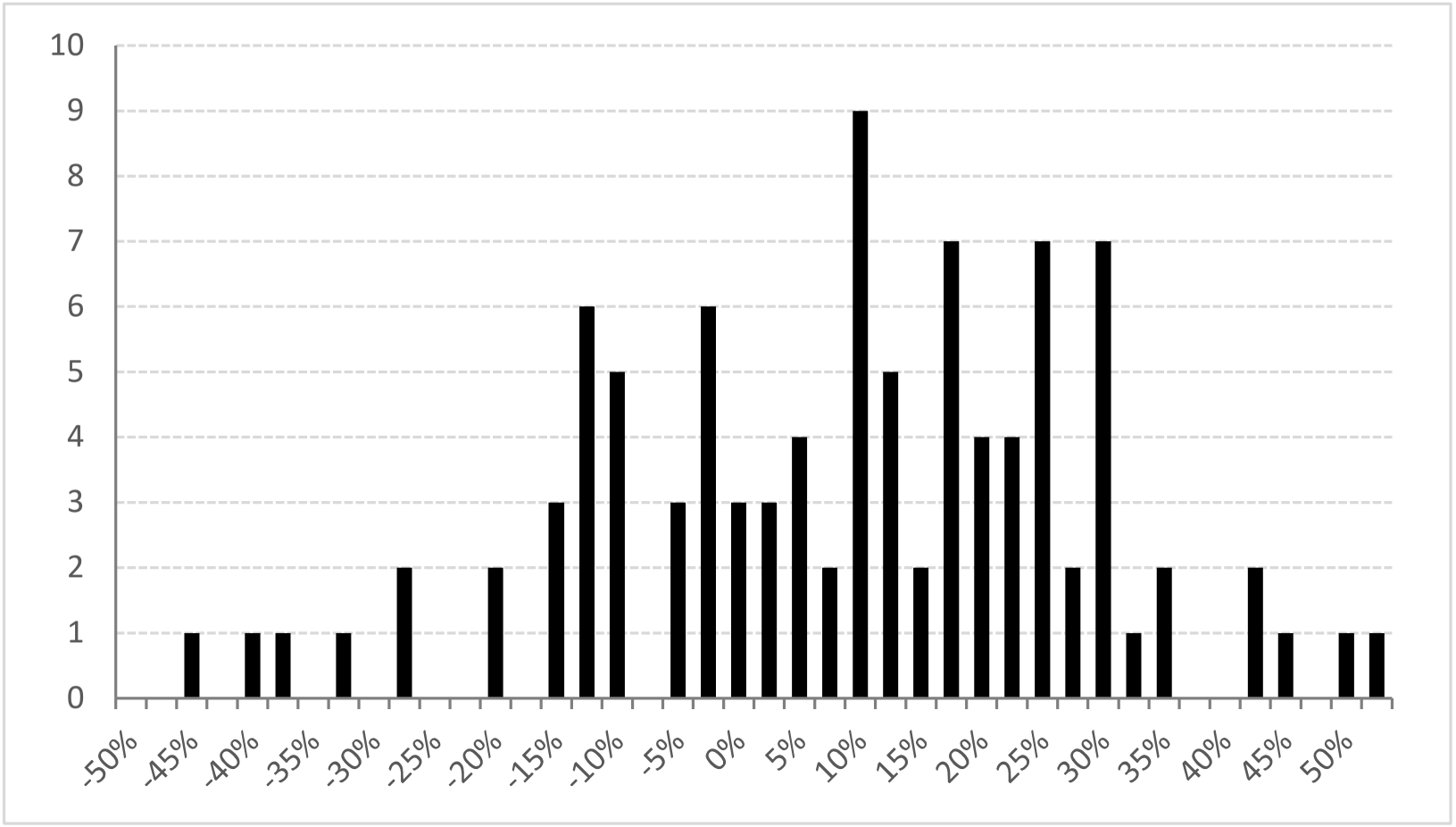
Return on Equity	10.75%
Flotation Costs	2.75%
Market Value	$ 25.00
Dividend Yield	3.50%
Growth Rate	7.25%
Adjusted ROE	10.85%
Flotation Cost Recovery:	**No**
DCF Estimate	**10.65%**

	Common Stock	Retained Earnings	Book Value	Market Price	Market/ Book Value	Earnings Per Share	Dividends Per Share	Payout Ratio
1	$ 24.31		$ 24.31	$ 25.00	1.0283	$ 2.61	$ 0.88	33.48%
2	$ 24.31	$ 1.74	$ 26.05	$ 26.79	1.0283	$ 2.80	$ 0.94	33.48%
3	$ 24.31	$ 3.60	$ 27.91	$ 28.70	1.0283	$ 3.00	$ 1.00	33.48%
4	$ 24.31	$ 5.60	$ 29.91	$ 30.76	1.0283	$ 3.22	$ 1.08	33.48%
5	$ 24.31	$ 7.74	$ 32.05	$ 32.96	1.0283	$ 3.45	$ 1.15	33.48%
6	$ 24.31	$ 10.03	$ 34.34	$ 35.31	1.0283	$ 3.69	$ 1.24	33.48%
7	$ 24.31	$ 12.48	$ 36.80	$ 37.84	1.0283	$ 3.96	$ 1.32	33.48%
8	$ 24.31	$ 15.12	$ 39.43	$ 40.54	1.0283	$ 4.24	$ 1.42	33.48%
9	$ 24.31	$ 17.94	$ 42.25	$ 43.44	1.0283	$ 4.54	$ 1.52	33.48%
10	$ 24.31	$ 20.96	$ 45.27	$ 46.55	1.0283	$ 4.87	$ 1.63	33.48%
	Growth Rate		7.15%	7.15%		7.15%	7.15%	

Return on Equity	10.75%
Flotation Costs	2.75%
Market Value	$ 25.00
Dividend Yield	3.50%
Growth Rate	7.25%
Adjusted ROE	10.85%
Flotation Cost Recovery:	**Yes**
DCF Estimate	**10.75%**

	Common Stock	Retained Earnings	Book Value	Market Price	Market/ Book Value	Earnings Per Share	Dividends Per Share	Payout Ratio
1	$ 24.31		$ 24.31	$ 25.00	1.0283	$ 2.64	$ 0.88	33.17%
2	$ 24.31	$ 1.76	$ 26.08	$ 26.81	1.0283	$ 2.83	$ 0.94	33.17%
3	$ 24.31	$ 3.65	$ 27.97	$ 28.76	1.0283	$ 3.03	$ 1.01	33.17%
4	$ 24.31	$ 5.68	$ 29.99	$ 30.84	1.0283	$ 3.25	$ 1.08	33.17%
5	$ 24.31	$ 7.86	$ 32.17	$ 33.08	1.0283	$ 3.49	$ 1.16	33.17%
6	$ 24.31	$ 10.19	$ 34.50	$ 35.48	1.0283	$ 3.74	$ 1.24	33.17%
7	$ 24.31	$ 12.69	$ 37.00	$ 38.05	1.0283	$ 4.01	$ 1.33	33.17%
8	$ 24.31	$ 15.37	$ 39.68	$ 40.81	1.0283	$ 4.31	$ 1.43	33.17%
9	$ 24.31	$ 18.25	$ 42.56	$ 43.76	1.0283	$ 4.62	$ 1.53	33.17%
10	$ 24.31	$ 21.33	$ 45.65	$ 46.94	1.0283	$ 4.95	$ 1.64	33.17%
	Growth Rate		7.25%	7.25%		7.25%	7.25%	

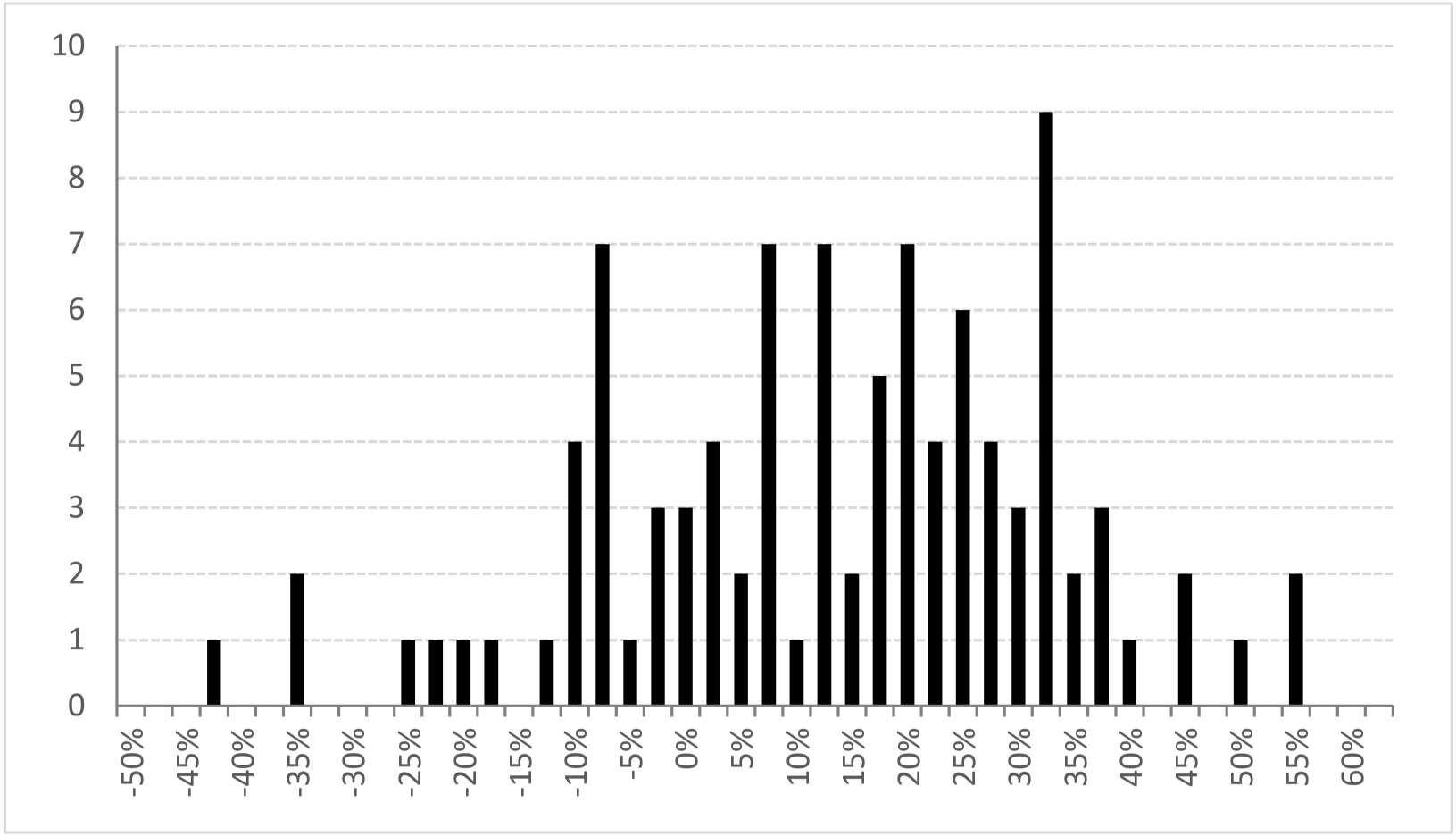
FirstEnergy Pennsylvania
Frequency Distribution of Market Risk Premium, 1926 - 2023



Source: Kroll Cost of Capital Analyzer

FirstEnergy Pennsylvania

Frequency Distribution of Observed Market Returns, 1926 - 2023



Source: Kroll Cost of Capital Analyzer

FirstEnergy Pennsylvania
Growth Rate Regression Analysis

Company	Ticker	Trailing P/E Ratio	Proj. Earnings Growth Rate	Proj. Dividend Growth Rate
ALLETE, Inc.	ALE	13.1	6.00%	3.50%
Alliant Energy Corporation	LNT	17.1	6.50%	6.00%
Ameren Corporation	AEE	16.2	6.50%	6.50%
American Electric Power Company, Inc.	AEP	17.0	6.50%	5.50%
Avangrid, Inc.	AGR	15.7	3.50%	Nil
Avista Corporation	AVA	15.9	6.00%	4.50%
Black Hills Corporation	BKH	13.9	3.50%	4.00%
CenterPoint Energy, Inc.	CNP	20.1	6.00%	3.00%
CMS Energy Corporation	CMS	18.8	5.00%	4.00%
Consolidated Edison, Inc.	ED	18.6	6.00%	3.50%
Dominion Energy Inc.	D	25.8	3.00%	0.50%
DTE Energy Company	DTE	18.4	4.50%	3.00%
Duke Energy Corporation	DUK	17.8	5.00%	2.00%
Edison International	EIX	14.8	6.00%	5.50%
Entergy Corporation	ETR	9.0	0.50%	3.50%
Exelon Corporation	EXC	15.7	NMF	NMF
FirstEnergy Corp.	FE	15.4	5.50%	5.50%
Evergy, Inc.	EVRG	16.7	7.50%	7.00%
Hawaiian Electric Industries, Inc.	HE	6.1	-11.50%	NMF
IDACORP, Inc.	IDA	18.1	5.00%	5.50%
MGE Energy, Inc.	MGEE	19.3	6.00%	3.50%
NextEra Energy, Inc.	NEE	20.7	8.00%	9.00%
Eversource Energy	ES	14.0	6.00%	6.00%
NorthWestern Corporation	NWE	15.6	4.00%	2.00%
OGE Energy Corp.	OGE	15.9	6.50%	3.00%
Otter Tail Corporation	OTTR	12.5	4.50%	7.00%
Pinnacle West Capital Corporation	PNW	16.8	4.50%	1.50%
PNM Resources, Inc.	PNM	13.3	5.00%	5.00%
Portland General Electric Company	POR	17.6	6.00%	5.50%
PPL Corporation	PPL	17.2	7.50%	-0.50%
Public Service Enterprise Group Incorporated	PEG	19.7	5.00%	5.00%
Sempra Energy	SRE	15.4	7.00%	5.00%
Southern Company	SO	20.4	6.50%	3.50%
Unitil Corp.	UTL	18.6	7.10%	NA
WEC Energy Group, Inc.	WEC	16.5	6.00%	7.00%
Xcel Energy Inc.	XEL	16.2	7.00%	5.50%
Atmos Energy Corporation	ATO	17.4	7.00%	7.50%
Chesapeake Utilities	CPK	23.0	6.50%	8.00%
NiSource Inc.	NI	17.1	9.50%	4.50%
New Jersey Resources	NJR	17.3	5.00%	5.00%
Northwest Natural Gas Holding	NWN	16.9	6.50%	0.50%
One Gas, Inc.	OGS	15.8	3.50%	2.50%
RGC Resources	RGCO	15.7	NA	NA
Spire Inc.	SR	15.7	4.50%	4.50%
Southwest Gas Holdings	SWX	19.9	10.00%	5.50%
UGI Corporation	UGI	7.7	6.50%	3.50%

Notes:
Source: Value Line Reports as of May 31, 2024.

FirstEnergy Pennsylvania
Growth Rate Regression Analysis

SUMMARY OUTPUT

Regression Statistics	
Multiple R	0.50594
R Square	0.25598
Adjusted R Square	0.23827
Standard Error	3.06936
Observations	44

ANOVA

	df	*SS*	*MS*	*F*	*Significance F*
Regression	1	136.13405	136.13405	14.45009	0.00046
Residual	42	395.68141	9.42099		
Total	43	531.81545			

	Coefficients	*Standard Error*	*t Stat*	*P-value*	*Lower 95%*	*Upper 95%*	*Lower 95.0%*	*Upper 95.0%*
Intercept	13.46739	0.93782	14.36035	0.00000	11.57479	15.35998	11.57479	15.35998
Proj. Earnings Growth Rate	57.66482	15.16965	3.80133	0.00046	27.05121	88.27842	27.05121	88.27842

SUMMARY OUTPUT

Regression Statistics	
Multiple R	0.01405
R Square	0.00020
Adjusted R Square	-0.02544
Standard Error	3.26268
Observations	41

ANOVA

	df	*SS*	*MS*	*F*	*Significance F*
Regression	1	0.08199	0.08199	0.00770	0.93051
Residual	39	415.15703	10.64505		
Total	40	415.23902			

	Coefficients	*Standard Error*	*t Stat*	*P-value*	*Lower 95%*	*Upper 95%*	*Lower 95.0%*	*Upper 95.0%*
Intercept	16.89219	1.21779	13.87116	0.00000	14.42898	19.35541	14.42898	19.35541
Proj. Dividends Growth Rate	-2.18080	24.84862	-0.08776	0.93051	-52.44187	48.08027	-52.44187	48.08027

FirstEnergy Pennsylvania
Updated Constant Growth Discounted Cash Flow Model for Dr. Griffing

Company Name	A Zacks EPS Growth Rate (%)	B Yahoo! Finance EPS Growth Rate (%)	C Value Line EPS Growth Rate (%)	D Zacks - Yahoo! Finance - Value Line Mean Growth Rate (%)	E Average of Closing Prices	F Annualized Dividend	G Dividend Yield (Rate/Price)	H Expected Dividend Yield	I Required Rate of Return	J J > 7.04% of Value Line and IBES Low-End Tests
Alliant Energy Corporation	6.10%	6.30%	6.00%	6.13%	$ 51.07	$ 1.92	3.76%	3.99%	10.12%	Yes
Ameren Corporation	6.20%	5.50%	6.50%	6.07%	$ 73.54	$ 2.68	3.64%	3.87%	9.94%	Yes
American Electric Power Co.	6.10%	6.36%	6.50%	6.32%	$ 90.57	$ 3.52	3.89%	4.13%	10.45%	Yes
Duke Energy Corporation	6.10%	6.66%	5.00%	5.92%	$ 96.31	$ 4.10	4.26%	4.51%	10.43%	Yes
Edison International	NA	7.60%	6.00%	6.80%	$ 74.94	$ 3.12	4.16%	4.45%	11.25%	Yes
Entergy Corporation	7.30%	6.80%	0.50%	4.87%	$ 110.99	$ 4.52	4.07%	4.27%	9.14%	Yes
Evergy, Inc.	5.00%	6.00%	7.50%	6.17%	$ 54.62	$ 2.57	4.71%	5.00%	11.17%	Yes
Eversource Energy	5.40%	4.20%	6.00%	5.20%	$ 59.89	$ 2.86	4.78%	5.02%	10.22%	Yes
IDACORP, Inc.	NA	4.40%	5.00%	4.70%	$ 96.56	$ 1.90	1.97%	2.06%	6.76%	No
NorthWestern Corporation	NA	4.50%	4.00%	4.25%	$ 51.64	$ 2.60	5.03%	5.25%	9.50%	Yes
OGE Energy Corp.	5.00%	-12.34%	6.50%	5.75%	$ 36.19	$ 1.67	4.61%	4.88%	10.63%	Yes
Pinnacle West Capital Corp.	8.20%	7.20%	4.50%	6.63%	$ 77.22	$ 3.52	4.56%	4.86%	11.49%	Yes
Portland General Electric Co.	NA	12.50%	6.00%	9.25%	$ 44.34	$ 1.90	4.29%	4.68%	13.93%	Yes
Southern Co.	7.00%	7.30%	6.50%	6.93%	$ 78.29	$ 2.88	3.68%	3.93%	10.86%	Yes
Xcel Energy Inc.	6.40%	6.73%	7.00%	6.71%	$ 55.08	$ 2.19	3.98%	4.24%	10.95%	Yes

Excluded

Mean 10.72%
Median 10.54%

A: Zacks website, June 14, 2024
B: Yahoo! Finance website, June 14, 2024
C: Value Line Investment Survey reports, April 19, 2024; May 10, 2024; June 7, 2024
D: (A + B + C)/3, excluding negative growth rates
E: Yahoo! Finance website: May 6, 2024-May 31, 2024. See Exhibit MFG-15.
F: Value Line Investment report, April 19, 2024; May 10, 2024; June 7, 2024. See Exhibit MFG-16.
G: F/E
H: G*(1+D)
I: D + H
J: See Exhibit MFG-18, Schedule 5

FirstEnergy Pennsylvania
Comparison of Market Return Measures

	[1] Actual Market Return (1)	[2] LT average Market Return (2)	[3] Kroll (3)
2009	26.46%	11.67%	10.50%
2010	15.06%	11.85%	10.08%
2011	2.11%	11.88%	9.63%
2012	16.00%	11.77%	10.00%
2013	32.39%	11.82%	9.50%
2014	13.69%	12.05%	9.00%
2015	1.38%	12.07%	9.00%
2016	11.96%	11.95%	9.00%
2017	21.83%	11.95%	9.00%
2018	-4.38%	12.06%	8.50%
2019	31.49%	11.88%	9.00%
2020	18.40%	12.09%	8.00%
2021	28.71%	12.16%	8.00%
2022	-18.11%	12.33%	8.00%
2023	26.61%	12.02%	9.00%
Sum	223.60%	179.55%	136.21%
Forecast Bias (4)		**80.30%**	**60.92%**

Notes:
(1) Source: Kroll, 2023 SBBI, Appendix A-1, A-7; Cost of Capital Navigator
(2) Rolling historic long-term average of data in Column 1 since 1926
(3) Source: Kroll Recommended ERP + Corresponding Risk-Free Rate
(4) Sum of forecasts divided by sum of actual observations

FirstEnergy Pennsylvania
Corrected MRP for Dr. Griffing based on S&P500 Market DCF

# of Companies removed for not paying dividends:	103
# of Companies removed for EPS ≤ 0%:	32
# of Companies removed for EPS > 20%:	18
Remaining Qualifying Companies:	347
Total Companies Examined:	500
Total Market Cap $ (Mil) of Qualifying Companies:	33,695,476
Calculated DCF Weighted Market ROE:	**11.23%**

Source: Value Line as of May 31, 2024.

FirstEnergy Pennsylvania
Corrected CAPM for Dr. Griffing

	A	B	C	D	E	F	G	H	I
	Market Return	Rf	MRP	Beta	RP	CAPM ROE	ECAPM ROE	Average CAPM/ ECAPM	Filtered Results
Alliant Energy Corporation	11.23%	4.60%	6.63%	0.90	5.97%	10.57%	10.73%	10.65%	10.65%
Ameren Corporation	11.23%	4.60%	6.63%	0.90	5.97%	10.57%	10.73%	10.65%	10.65%
American Electric Power Co.	11.23%	4.60%	6.63%	0.85	5.64%	10.24%	10.48%	10.36%	10.36%
Duke Energy Corporation	11.23%	4.60%	6.63%	0.90	5.97%	10.57%	10.73%	10.65%	10.65%
Edison International	11.23%	4.60%	6.63%	1.00	6.63%	11.23%	11.23%	11.23%	11.23%
Entergy Corporation	11.23%	4.60%	6.63%	1.00	6.63%	11.23%	11.23%	11.23%	11.23%
Evergy, Inc.	11.23%	4.60%	6.63%	0.95	6.30%	10.90%	10.98%	10.94%	10.94%
Eversource Energy	11.23%	4.60%	6.63%	0.95	6.30%	10.90%	10.98%	10.94%	10.94%
IDACORP, Inc.	11.23%	4.60%	6.63%	0.85	5.64%	10.24%	10.48%	10.36%	10.36%
NorthWestern Corporation	11.23%	4.60%	6.63%	0.95	6.30%	10.90%	10.98%	10.94%	10.94%
OGE Energy Corp.	11.23%	4.60%	6.63%	1.05	6.96%	11.56%	11.48%	11.52%	11.52%
Pinnacle West Capital Corp.	11.23%	4.60%	6.63%	0.95	6.30%	10.90%	10.98%	10.94%	10.94%
Portland General Electric Co.	11.23%	4.60%	6.63%	0.90	5.97%	10.57%	10.73%	10.65%	10.65%
Southern Co.	11.23%	4.60%	6.63%	0.95	6.30%	10.90%	10.98%	10.94%	10.94%
Xcel Energy Inc.	11.23%	4.60%	6.63%	0.85	5.64%	10.24%	10.48%	10.36%	10.36%
					Mean	10.77%	10.88%	10.82%	10.82%
					Median	10.90%	10.98%	10.94%	10.94%

A: See FE PA Exhibit DWD-14R
B: MFG-18, Sch 1
C: A-B
D: MFG-18, Sch 2
E = C*D

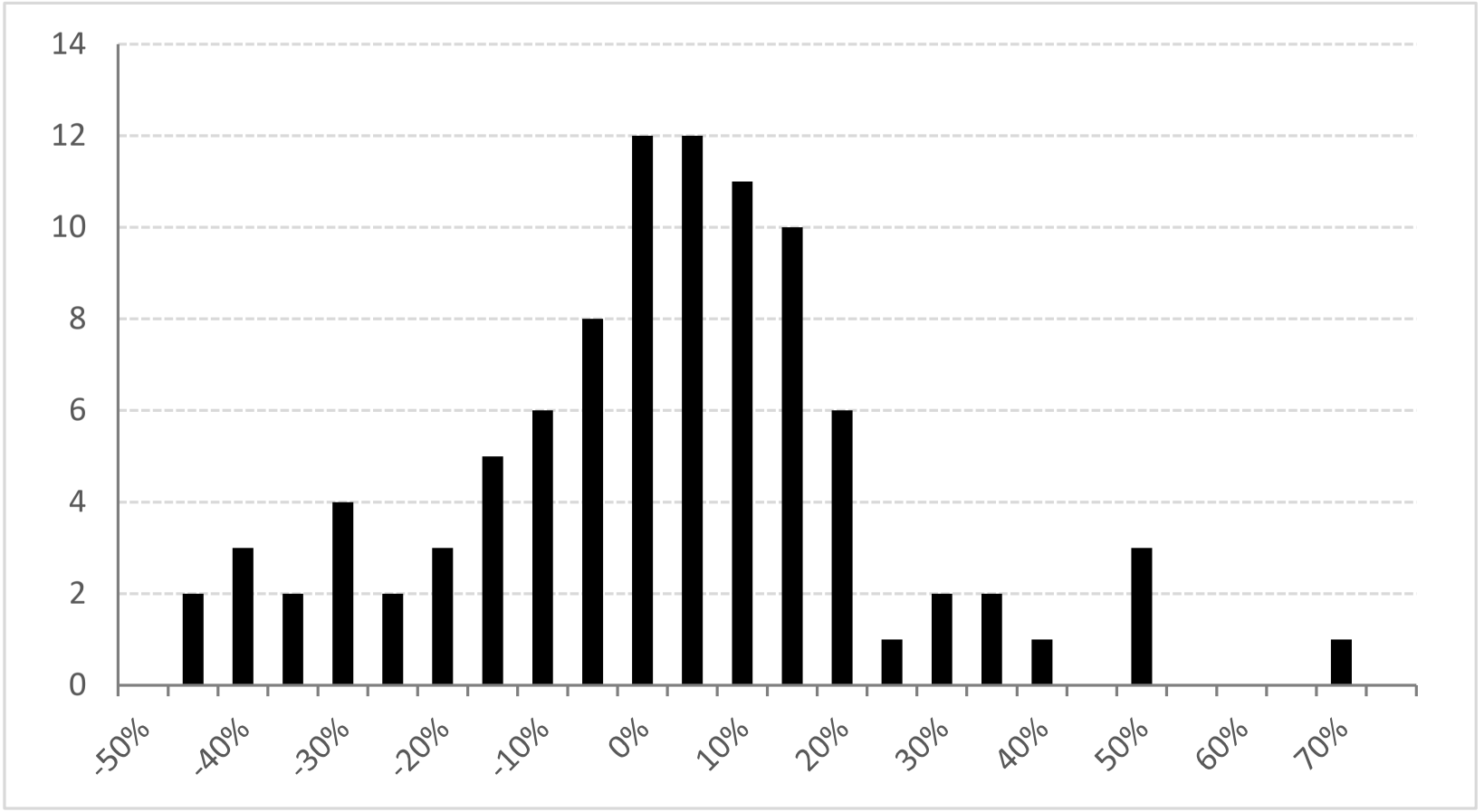
F = B+E
G = B+(0.75*E)+(0.25*C)
H = (F+G)/2
I: Low end test < Colum H < High-end test

Low-End Test	Moody's 10-Year Baa Corporate Bond Index, MFG-18, Schedule 3	5.94%
	CAPM Risk Premium, Column C	6.63%
	20 percent of CAPM risk premium	1.33%
	Moody's 10-Year Baa Corporate Bond Index + 20 percent of CAPM Risk	7.27%

High-End Test	Proxy Group median, Column H	10.94%
	200 percent of Proxy Group median	21.88%

FirstEnergy Pennsylvania

Frequency Distribution of Equity Risk Premiums, 1928 - 2023



Source of Information: Bloomberg Professional Services; Mergent Bond Record

FirstEnergy Pennsylvania

Rate Adjustment Clauses Allowed For Utility Proxy Group Subsidiaries

Company	Parent	Elec/Gas	Province / State / Country	Fuel / Purchased Power	Energy Efficiency [1]	Environmental [2]	Storm Recovery	Forward Test Year Allowed in Jurisdiction [3]
Ameren Illinois Company	AEE	Electric	Illinois	✓	✓	✓	✓	✓
Ameren Illinois Company	AEE	Gas	Illinois	✓	✓	✓	✓	✓
Union Electric Company	AEE	Electric	Missouri	✓	✓	✓		K
Southwestern Electric Power Company	AEP	Electric	Arkansas	✓	✓	✓	✓	K
Indiana Michigan Power Company	AEP	Electric	Indiana	✓	✓	✓		K
Kentucky Power Company	AEP	Electric	Kentucky	✓	✓	✓		✓
Southwestern Electric Power Company	AEP	Electric	Louisiana	✓	✓	✓	✓	✓
Indiana Michigan Power Company	AEP	Electric	Michigan	✓	✓	✓		✓
Ohio Power Company	AEP	Electric	Ohio		✓		✓	✓
Public Service Company of Oklahoma	AEP	Electric	Oklahoma	✓	✓	✓	✓	K
Kingsport Power Company	AEP	Electric	Tennessee	✓			✓	✓
AEP Texas Inc.	AEP	Electric	Texas		✓	✓		
Southwestern Electric Power Company	AEP	Electric	Texas	✓	✓			
Appalachian Power Company	AEP	Electric	Virginia	✓	✓	✓		✓
Appalachian Power (Wheeling Power)	AEP	Electric	West Virginia	✓	✓			K
Duke Energy Florida, LLC	DUK	Electric	Florida	✓	✓	✓	✓	✓
Duke Energy Indiana, LLC	DUK	Electric	Indiana	✓	✓	✓		K
Duke Energy Kentucky, Inc.	DUK	Electric	Kentucky	✓	✓	✓		✓
Duke Energy Kentucky, Inc.	DUK	Gas	Kentucky	✓	✓			✓
Duke Energy Carolinas, LLC	DUK	Electric	North Carolina	✓	✓	✓		
Duke Energy Progress, LLC	DUK	Electric	North Carolina	✓	✓	✓		
Piedmont Natural Gas, Inc.	DUK	Gas	North Carolina	✓	✓			
Duke Energy Ohio, Inc.	DUK	Electric	Ohio		✓		✓	✓
Duke Energy Ohio, Inc.	DUK	Gas	Ohio	✓		✓		✓
Duke Energy Carolinas, LLC	DUK	Electric	South Carolina	✓	✓	✓		K
Duke Energy Progress, LLC	DUK	Electric	South Carolina	✓	✓	✓		K
Piedmont Natural Gas, Inc.	DUK	Gas	South Carolina	✓	✓			K
Piedmont Natural Gas, Inc.	DUK	Gas	Tennessee	✓				✓
Southern California Edison Company	EIX	Electric	California	✓	✓	✓		✓
Entergy Arkansas LLC	ETR	Electric	Arkansas	✓	✓	✓	✓	K
Entergy Louisiana LLC	ETR	Electric	Louisiana	✓	✓	✓	✓	✓
Entergy Mississippi LLC	ETR	Electric	Mississippi	✓	✓			K
Entergy New Orleans LLC	ETR	Electric	New Orleans	✓	✓	✓		✓
Entergy New Orleans LLC	ETR	Gas	New Orleans	✓				✓
Entergy Texas Inc.	ETR	Electric	Texas	✓	✓	✓	✓	
Evergy Kansas Central	EVRG	Electric	Kansas	✓	✓	✓		
Evergy Kansas Metro	EVRG	Electric	Kansas	✓	✓	✓		
Evergy Missouri Metro	EVRG	Electric	Missouri	✓	✓	✓		K
Evergy Missouri West	EVRG	Electric	Missouri	✓	✓	✓		K
Idaho Power Co.	IDA	Electric	Idaho	✓	✓	✓		✓
Idaho Power Co.	IDA	Electric	Oregon	✓	✓	✓		✓
Interstate Power and Light Company	LNT	Electric	Iowa	✓	✓			K
Interstate Power and Light Company	LNT	Gas	Iowa	✓	✓			K
Wisconsin Power and Light Company	LNT	Gas	Wisconsin	✓				✓
Wisconsin Power and Light Company	LNT	Electric	Wisconsin	✓	✓			✓
NorthWestern Energy	NWE	Electric	Montana	✓	✓			K
NorthWestern Energy	NWE	Gas	Montana	✓	✓			K
NorthWestern Energy	NWE	Gas	Nebraska	✓				✓
NorthWestern Energy	NWE	Gas	South Dakota	✓				K
NorthWestern Energy	NWE	Electric	South Dakota	✓	✓	✓		K
Oklahoma Gas and Electric Company	OGE	Electric	Arkansas	✓	✓	✓	✓	K
Oklahoma Gas and Electric Company	OGE	Electric	Oklahoma	✓	✓	✓		K
Arizona Public Service Company	PNW	Electric	Arizona	✓	✓	✓		K
Public Service Co. of New Mexico	PNM	Electric	New Mexico	✓	✓	✓		
Texas-New Mexico Power Company	PNM	Electric	Texas		✓			
Portland General Electric Company	POR	Electric	Oregon	✓	✓	✓		✓
Alabama Power Company	SO	Electric	Alabama	✓		✓	✓	K
Georgia Power Company	SO	Electric	Georgia	✓	✓	✓	✓	✓
Atlanta Gas Light	SO	Gas	Georgia			✓		✓
Nicor Gas	SO	Gas	Illinois	✓	✓	✓		✓
Mississippi Power Company	SO	Electric	Mississippi	✓	✓	✓	✓	K
Chattanooga Gas	SO	Gas	Tennessee	✓				✓
Virginia Natural Gas	SO	Gas	Virginia	✓	✓			✓
Public Service Company of Colorado	XEL	Electric	Colorado	✓	✓	✓		
Public Service Company of Colorado	XEL	Gas	Colorado	✓	✓			
Northern States Power Company - WI (Michigan)	XEL	Electric	Michigan	✓	✓			✓
Northern States Power Company - WI (Michigan)	XEL	Gas	Michigan	✓				✓
Northern States Power Company - MN	XEL	Electric	Minnesota	✓	✓	✓		✓
Northern States Power Company - MN	XEL	Gas	Minnesota	✓	✓			✓
Southwestern Public Service Company	XEL	Electric	New Mexico	✓	✓			K
Northern States Power Company - MN (North Dakota)	XEL	Electric	North Dakota	✓				✓
Northern States Power Company - MN (North Dakota)	XEL	Gas	North Dakota	✓				✓
Northern States Power Company - MN (South Dakota)	XEL	Electric	South Dakota	✓	✓			K
Southwestern Public Service Company	XEL	Electric	Texas	✓	✓			
Northern States Power Company - WI	XEL	Electric	Wisconsin	✓	✓			✓
Northern States Power Company - WI	XEL	Gas	Wisconsin	✓				✓

Notes:

Note: A mechanism may cover one or more cost categories; therefore, designations may not indicate separate mechanisms for each category.

[1] Utility-sponsored conservation, energy efficiency, load control, or other demand side management programs.

[2] EPA upgrade costs, emissions control & allowance purchase costs, nuclear/coal plant decommissioning, and other costs to comply with state and federal environmental mandates.

[3] K = Known and Measurable. Partially forecasted test years are included.

Sources: Edison Electric Institute (EEI) Innovative Regulatory Tools for Addressing an Increasingly Complex Energy Landscape: 2023 Update, February 2024; Regulatory Research Associates, Adjustment Clauses: A State-by-State Overview, July 18, 2022; Regulatory Research Associates Commission Profiles; SEC Form 10-Ks; Company Tariffs; Company Rate Filings.

FE PA Statement No. 11-R

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY

DOCKET NO. R-2024-3047068

Rebuttal Testimony
of
Bill Wang

List of Topics Addressed

Capital Structure

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I. INTRODUCTION 1

II. CAPITAL STRUCTURE 1

III. CONCLUSION 6

REBUTTAL TESTIMONY
OF
BILL WANG

I. INTRODUCTION

Q. Please state your name and business address.

A. My name is Weizhong (Bill) Wang. My business address is 76 South Main Street, Akron, Ohio 44308.

Q. Have you previously filed testimony in this proceeding?

A. Yes. I filed written direct testimony and FE PA Exhibits BW-1, BW-2, and BW-3 on behalf of FirstEnergy Pennsylvania Electric Company ("FE PA" or the "Company").

Q. What is the purpose of your rebuttal testimony?

A The purpose of my rebuttal testimony is to respond to certain assertions and recommendations submitted by Dr. Marlon F. Griffing, witness for the Pennsylvania Office of Consumer Advocate ("OCA") regarding the use of FE PA's projected capital structure of 46.19% long-term debt and 53.81% equity at December 31, 2025 and why FE PA's projected capital structure is appropriate for purposes of setting rates in this proceeding.

II. CAPITAL STRUCTURE

Q. Does OCA witness Dr. Griffing support the use of FE PA's projected capital structure?

A. No. Dr. Griffing does not support the use of FE PA's projected capital structure.[1] Rather, he recommends that the Pennsylvania Public Utility Commission ("Commission") use a

[1] OCA St. No. 2 at p. 44.

hypothetical 50% debt and 50% equity capital structure for purposes of establishing FE PA's revenue requirement.[2]

Q. Do you agree with OCA witness Dr. Griffing's recommendation?

A No.

Q. What capital structure does Dr. Griffing propose to use in this case?

A. As noted above, Dr. Griffing proposes the use of 50% for common equity and 50% for long-term debt based on an average (i.e., the mean) of two years of data of 15 proxy companies.[3]

Q. Do you believe that the proxy group Dr. Griffing used for his analysis is appropriate for drawing comparisons to FE PA in this case?

A. No, I do not.

Q. Please explain why not.

A. Dr. Griffing uses a proxy group consisting of parent holding companies, not regulated subsidiary utility companies that are similar to FE PA. In other words, his selection of companies would be more appropriately used in an analysis relating to FirstEnergy Corp. ("FirstEnergy"), the parent company of FE PA. It is not appropriate to use this proxy group for purposes of determining an appropriate capital structure for FE PA.

[2] OCA St. No. 2 at p. 44.
[3] OCA St. No. 2 at p. 44-45.

Q. Why is basing capital structure on a proxy average of parent companies incorrect and not appropriate?

A. The capital structures of FirstEnergy and the other parent companies comprising his proxy group are not directly set by regulatory commissions. Typically, this means that parent companies maintain a higher debt ratio than their subsidiaries. Electric utility holding companies often have a broader strategic focus compared to their subsidiaries. By maintaining higher leverage at the holding company level, they have different flexibility to pursue growth opportunities, deploy capital efficiently, and create synergies across their subsidiaries. Therefore, comparing the debt ratio of FE PA, a subsidiary of FirstEnergy, to that of other parent companies is incorrect and unreasonable.

Q. What other basis does OCA offer to support its proposed use of a hypothetical 50/50 capital structure?

A. OCA believes that using a hypothetical 50/50 capital structure produces savings.[4]

Q. Do you agree with this reasoning for using a hypothetical capital structure?

A. No. OCA witness Dr. Griffing ignores the fact that the Company's actual capital structure helps to lower costs on future debt issued by FE PA.

Q. How does FE PA's suggested capital structure help lower costs on future debt issued by FE PA?

A. FE PA's approved regulatory capital structure plays a very important role in determining its cost of capital and associated interest costs on future long-term debt offerings. A lower approved debt ratio is a signal to investors that FE PA is in a stable position and is a less

[4] OCA St. No. 2 at p. 46.

risky investment. This can result in more favorable terms, including lower interest rates on newly issued long-term debt. A lower debt ratio can also improve FE PA's credit profile as rating agencies similarly view a lower debt ratio as a sign of a utility that has lower risk. This can improve credit ratings and potentially lower interest costs. The higher debt ratio proposed proposed by OCA would provide investors with the opposite signal, which would offset any alleged savings that would result from departing from the Company's actual capital structure.

Q. How do parent company debt ratios typically relate to their subsidiaries?

A. Again, parent company debt ratios are typically considerably higher than that of their regulated utility subsidiaries. To demonstrate this, the below chart illustrates the debt ratios of four utility holding parent companies – PPL Corporation ("PPL"), American Electric Power Corporation ("AEP"), Duke Energy Corporation ("Duke"), and Exelon Corporation ("Exelon") – using balance sheets from each company's 2023 Form 10-K, as well as the debt ratios of their regulated subsidiary utilities as of December 31, 2023. I note that two of these parent companies (AEP and Duke) were also chosen by Dr. Griffing for evaluation, but that he did not include PPL or Exelon, parent companies that have subsidiaries in Pennsylvania.

		Equity ($M)	Debt ($M)	Equity Ratio	Debt Ratio
Parent	**PPL Corporation**	**$ 13,933**	**$ 14,612**	**49%**	**51%**
Subsidiary	PPL Electric Utilities Corporation	$ 5,903	$ 4,567	56%	44%
Subsidiary	Louisville Gas and Electric Company	$ 3,172	$ 2,469	56%	44%
Subsidiary	Kentucky Utilities Company	$ 4,152	$ 3,064	58%	42%
Parent	**American Electric Power Company**	**$ 25,247**	**$ 40,116**	**39%**	**61%**
Subsidiary	AEP Texas	$ 4,796	$ 5,890	45%	55%
Subsidiary	AEP Transmission	$ 6,333	$ 5,414	54%	46%
Subsidiary	Appalachian Power Company	$ 5,277	$ 5,588	49%	51%
Subsidiary	Indiana Michigan Power Company	$ 3,140	$ 3,499	47%	53%
Subsidiary	Ohio Power Company	$ 3,571	$ 3,367	51%	49%
Subsidiary	Public Service Company of Oklahoma	$ 2,571	$ 2,385	52%	48%
Subsidiary	Southwestern Electric Power Company	$ 3,770	$ 3,647	51%	49%
Parent	**Duke Energy Corporation**	**$ 50,187**	**$ 75,252**	**40%**	**60%**
Subsidiary	Duke Energy Carolinas	$ 16,907	$ 16,012	51%	49%
Subsidiary	Progress Energy	$ 22,860	$ 23,759	49%	51%
Subsidiary	Duke Energy Progress	$ 10,807	$ 11,714	48%	52%
Subsidiary	Duke Energy Florida	$ 10,043	$ 10,401	49%	51%
Subsidiary	Duke Energy Ohio	$ 5,100	$ 3,518	59%	41%
Subsidiary	Duke Energy Indiana	$ 5,013	$ 4,502	53%	47%
Subsidiary	Piedmont Natural Gas	$ 4,052	$ 3,668	52%	48%
Parent	**Exelon Corporation**	**$ 25,755**	**$ 41,485**	**38%**	**62%**
Subsidiary	Commonwealth Edison Company	$ 14,363	$ 11,691	55%	45%
Subsidiary	PECO Energy Company	$ 6,069	$ 5,318	53%	47%
Subsidiary	Baltimore Gas and Electric Company	$ 5,490	$ 4,602	54%	46%
Subsidiary	Pepco Holdings LLC	$ 11,782	$ 8,648	58%	42%
Subsidiary	Potomac Electric Power Company	$ 4,144	$ 4,096	50%	50%
Subsidiary	Delmarva Power & Light Company	$ 2,093	$ 2,080	50%	50%
Subsidiary	Atlantic City Electric Company	$ 1,812	$ 1,833	50%	50%

Q. Please summarize why FE PA's actual capital structure should be used in this case, while Dr. Griffing's proposed hypothetical capital structure should be rejected.

A. The purpose of this rate proceeding is to determine the appropriate rates for the regulated entity, FE PA. Those rates should be based on FE PA's rate base, revenues, and expenses, and should provide a fair rate of return that reflects the risk-return profile of FE PA, and not its parent, FirstEnergy. FirstEnergy is a non-regulated entity, and its assets, liabilities, revenues, and expenses are not being evaluated in this proceeding, nor is there any

assessment in this proceeding of FirstEnergy's unique risk-return profile, which is separate and distinct from that of FE PA.

Furthermore, it is my understanding the Commission has long-standing precedent rejecting the use of a hypothetical capital structure where it has not been shown that the utility's actual capital structure is outside the range of capital structures of proxy group companies.[5] Here, Dr. Griffing has only shown that FE PA's capital structure contains more equity than the "average" of the capital structures utilized in his proxy group. He has not shown that FE PA's capital structure is outside the range of capital structures in this group. It is also important to note that I&E witness Patel found that FirstEnergy's capital structure falls within the range of proxy group but agrees with the use of FE PA's projected capital structure for purposes of setting rates in this proceeding. Therefore, there is no reason to deviate from the Commission's long-standing precedent in this case.

III. CONCLUSION

Q. Does this complete your rebuttal testimony?

A. Yes, it does.

[5] *See Pa. PUC v. Aqua Pennsylvania, Inc.*, Docket No. R-2021-3027385, et al. (Recommended Decision issued Feb. 18, 2022) *adopted as modified* (Order entered May 16, 2022); *Pa. PUC v. Columbia Gas of Pennsylvania, Inc.*, Docket Nos. R-2020-3018835, et al. (Order entered Feb. 19, 2021); *Pa. PUC v. PPL Electric Utilities Corp.*, Docket No. R-2012-2290597, at p. 68 (Order entered Dec. 28, 29012); *Pa. PUC v. City of Lancaster – Water*, Docket Nos. R-00984567, et al., 1999 Pa. PUC LEXIS 39, at *17 (Order dated Sept. 22, 1999); *Pa. PUC v. City of Bethlehem*, 84 Pa. P.U.C. 275, 304 (1995); *Carnegie National Gas Co. v. Pa. PUC*, 433 A.2d 938, 940 (Pa. Cmwlth. 1981).

FE PA Statement No. 12-R

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY

DOCKET NO. R-2024-3047068

Rebuttal Testimony of John Hawkins

List of Topics Addressed

Reliability Performance
Vegetation Management and Storm Damage
I&M Adjustments
Workforce Development
Act 40 of 2016
Management Performance

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REBUTTAL TESTIMONY
OF
JOHN HAWKINS

I. INTRODUCTION AND PURPOSE

Q. Please state your name and business address.

A. My name is John Hawkins. My business address is 800 Cabin Hill Drive, Greensburg, PA 15601.

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

A. I am employed by FirstEnergy Service Company ("FESC"), a subsidiary of FirstEnergy Corp. ("FirstEnergy" or "FE"), as the President, Pennsylvania Operations. In this capacity I report to FirstEnergy's President, FE Utilities, Wade Smith.

Q. What is your educational background and professional experience?

A. I have a Bachelor of Science degree in electrical engineering technology from Purdue University and a Master of Business Administration from the Kelley School of Business at Indiana University. I am also a licensed professional engineer in Ohio and Texas.

Q. On whose behalf are you testifying in this proceeding?

A. I am testifying on behalf of FirstEnergy Pennsylvania Electric Company ("FE PA" or the "Company"). FE PA consists of the Met-Ed, Penelec, Penn Power, West Penn, and Pennsylvania State University rate districts (each individually a "Rate District" and in any combination the "Rate Districts").[1]

[1] FE PA also has a sixth Rate District, the Waverly Rate District, which is not discussed directly in my testimony as it relates to FE PA's New York jurisdictional rates.

Q. Have you previously filed testimony in this proceeding?

A. No. On June 2, 2024, I became the President of Pennsylvania, reporting to Wade Smith. My responsibilities include being accountable for the safe and reliable delivery of electricity to customers, in compliance with regulatory requirements and with an eye toward sustainability and excellence. In addition, I'm responsible for the local and state external affairs, customer teams managing state-focused functions such as local economic development, and state-approved energy assistance outreach programs and energy efficiency implementation. Lastly, I am also responsible for the financial performance and regulatory strategy and outcomes within Pennsylvania. My rebuttal testimony will cover in greater detail certain specific areas that were originally discussed at a higher level by Wade Smith in his direct testimony (FE PA Statement No. 2) as well as additional areas as necessary to respond to the direct testimony of other parties in this case.

Q. What is the purpose of your direct testimony?

A. The purpose of my rebuttal testimony is to respond to portions of the direct testimonies of (1) Rao Konidena, which was submitted on behalf of the Office of Consumer Advocate ("OCA"), (2) Dante Mugrace, which was submitted on behalf of the OCA, (3) Christine Wilson, which was submitted on behalf of the Pennsylvania Public Utility Commission's ("PUC" or the "Commission") Bureau of Investigation and Enforcement ("I&E"), and (4) Daulph Kline, which was submitted on behalf of Local 777 of the International Brotherhood of Electrical Workers ("IBEW"). In particular, I address these witnesses' respective testimonies regarding: the Company's efforts to improve the reliability of its service and how those efforts are a driving force behind this base distribution rate case; FE PA's vegetation management (including the aspects of the Company's claim related to its

proposed enhanced vegetation management program); storm deferral accounting; FE PA's inspection and maintenance ("I&M") programs (including the Company's plan to transition its distribution overhead circuit and overhead transformer inspection and maintenance cycles from a five-year inspection cycle to a two-year cycle); FE PA's workforce development initiatives; adjustments related to Act 40; and the Company's management performance.

Q. Does your rebuttal testimony include any exhibits?

A. No.

II. REBUTTAL REGARDING RELIABILITY PERFORMANCE

Q. Do any of the other parties raise concerns regarding the reliability of FE PA's electric service?

A. Yes. OCA witness Konidena testifies regarding the Company's service reliability, relative to the Commission's reliability metrics (i.e., system average interruption frequency index ("SAIFI"), customer average interruption duration index ("CAIDI"), and system average interruption duration index ("SAIDI")), and the Company's historic performance relative to these metrics on a quarterly and annual basis.[2]

[2] *See* OCA St. No. 7 at pp. 8-18.

Q. Please summarize Mr. Konidena's concerns regarding the Company's reliability performance.

A. Mr. Konidena is concerned regarding the Company's reliability performance, benefits associated with Long Term Infrastructure Improvement Plan ("LTIIP") spend, costs associated with extraordinary storms, and repeat worst performing circuits ("WPCs").

Q. What recommendations regarding reliability performance does OCA witness Konidena make?

A. Aside from vegetation related issues discussed by Mr. Konidena and addressed later in this testimony, he proposes various options to address what he considers issues with FE PA's reliability performance. He recommends reducing the Company's storm reserve by an incorrectly calculated SAIFI deviation from benchmark, proposes the use of battery storage to address reliability concerns on FE PA's WPCs, and lastly states that implementing undergrounding solutions at various Company locations will reduce outages and improve reliability.

Q. Does the Company agree with these recommendations?

A. No.

Q. Why not?

A. While some of Mr. Konidena's suggestions make sense in theory, they are not practical given the nature in which he is proposing them. Moreover, there are specific reasons why Mr. Konidena's testimony regarding the Company's performance is incorrect or removed from necessary context and, therefore, should not be relied upon by the Commission to conclude the Company has a history of poor reliability that justifies downward adjustments

to its claims in this rate case, which would be counterproductive to the Company's efforts to improve reliability, in any event.

Q. Are there any problems with Mr. Konidena's characterization of SAIDI, SAIFI, and CAIDI as "benchmarks" and his reliance upon them?

A. Mr. Konidena asserts that a Company's three-year standard, incorrectly referred to as a benchmark, is calculated by taking the average of the previous three-year results.[3] This is untrue. The PUC set the Company's benchmarks for each of SAIDI, SAIFI, and CAIDI in 2005 to begin in 2006. These metrics do not change year to year and have remained the same since 2006. As set in 2005, they also were not based on a three-year average.

Q. Do you believe Mr. Konidena correctly explained how the rolling 12-month and 3-year average standards are established?[4]

A. No. Contrary to Mr. Konidena's explanation, the 12-month standard is set to be 120% of the established benchmark, whereas the 3-year average is set at 110% of the benchmark. Additionally, as described above, these numbers do not change and have remained the same since set in 2005.

Q. Do you agree with the assertion that SAIFI values have "barely improved or gotten worse" over the 9-year period in which LTIIP has been in place?[5]

A. From 2016-2023, FE PA's SAIFI improved by 2%. While this is not a tremendous improvement, it is an improvement. LTIIP cannot be considered the sole means of reliability improvement for FE PA. As explained below, the Company's enhanced

[3] OCA St. No. 7 at p. 10.
[4] OCA St. No. 7 at p. 12.
[5] OCA St. No. 7 at p. 15.

vegetation management program is anticipated to drive significant reliability improvements going forward by permitting the Company to more proactively and aggressively target problematic vegetation and, in particular, off-corridor priority trees (also known as off-right-of-way, "off-ROW," or "OROW" trees).

Q. Have investments made through the LTIIP program been beneficial to Pennsylvania customers?

A. Yes. While the Company's reliability numbers have not improved apart from SAIFI during this period, it needs to be noted that FE PA has over 3,000 circuits in the state and the investments made have touched a relatively small number of those circuits through large scale reliability improvement projects in LTIIPs I and II. Additionally, other factors such as changing weather patterns, including storms increasing in frequency and duration each year, have played a significant role in performance. Nevertheless, and as noted above, over the duration of both LTIIP I[6] and II,[7] SAIFI has improved by 2%; over the duration of just LTIIP II, SAIFI has improved by 14%.

Q. Are there other reasons why OCA witness Konidena's attempt to characterize FE PA's reliability performance as poor should be rejected?

A. Yes. While FE PA acknowledges that there is room to improve its reliability performance, this is not an issue that is unique to FE PA. Reliability performance has generally degraded

[6] *Petition of FirstEnergy Companies for Approval to Establish and Implement a Distribution System Improvement Charge*, Docket Nos. P-2015-2508942, P-2015-2508936, P-2015-2508931, and P-2015-2508948 (Orders entered February 11, 2016) ("LTIIP I").

[7] *Petition of Metropolitan Edison Company, West Penn Power Company, Pennsylvania Electric Company, and Pennsylvania Power Company for Approval of its Long-Term Infrastructure Improvement Plan*, Docket Nos. P-2019-3012618, P-2019-3012617, P-2019-3012615, and P-2019-3012614 (Orders entered January 16, 2020) ("LTIIP II").

since 2015 for all EDCs in Pennsylvania.[8] Therefore, OCA's attempts to penalize or single out FE PA for this issue—and its efforts to oppose enhanced programs that would improve FE PA's reliability performance are counterproductive and should be rejected.

Q. Does Mr. Konidena accurately state in Table 6 of his direct testimony the KPIs for each of the rate districts?[9]

A. No, the table has incorrectly stated the values for the Penelec and Penn Power Rate Districts. The values for the Penelec Rate District should be threshold 213, target 157, and stretch 148. The values for the Penn Power Rate District should be 162 for threshold, 118 for target, and 113 for stretch.

Q. Do you agree with Mr. Konidena's claim, "that FirstEnergy's key performance indicators for 2024 assume that the Company's forecast for SAIDI benefits will be met through the last year of the LTIIP"?[10]

A. The estimated benefits for SAIDI improvement referenced in the LTIIP II were a point in time calculation to occur over the life of the LTIIP II program. We are unable to quantify how much of those values were achieved due to other factors. However, the FE PA Rate Districts' 2024 stretch goals were not established under the assumption that the Company would realize all the reliability benefits in the final year of the LTIIP program.

[8] 2022 Pennsylvania Electric Reliability Report (April 2024), at p. 102, available at https://www.puc.pa.gov/media/2898/electric-reliability-report_final.pdf.
[9] OCA St. No. 7 at p. 19.
[10] OCA St. No. 7 at 20.

Q. Do you agree with the computation of the SAIFI composite average of 21.3% used by Mr. Konidena in his analysis?[11]

A. No. Mr. Konidena offers no support for his adjustment, and it is my understanding such an approach has never been adopted in Pennsylvania. Furthermore, even if there were a basis for this adjustment, and there is not, his composite average is incorrect. His average is not a weighted average and merely averages the annual rate districts, not accurately accounting for the appropriate magnitude of certain Rate Districts' performance. Using a weighted average and the same data utilized by Mr. Konidena, a 9.5% SAIFI composite is what is actually supported by the evidence.

Q. Does Mr. Konidena accurately capture the WPCs that have appeared two or more out of five times in the Met-Ed Rate District?[12]

A. No, he incorrectly includes Ottsville Substation 00660-3 circuit and the Mountain Substation 00743-4 circuits that only appear on the 2023 reliability report.

Q. Do you agree that battery storage is a good solution to improving reliability on FirstEnergy's WPCs?

A. In theory, battery storage would improve reliability. FirstEnergy is investigating the implementation of battery energy storage systems ("BESS") at locations where feasible and practical, as proposed in its LTIIP III. It is most likely impractical to implement BESS on the scale that Mr. Konidena is proposing. Most BESS systems are not large enough to support entire circuits for a sustained amount of time. Each individual WPC would have to be reviewed and determinations made on the best solutions for improving reliability. It

[11] OCA St. No. 7 at p. 26.
[12] OCA St. No. 7 at p. 43.

is unlikely that a BESS solution would be the optimal solution for each WPC primarily based on cost.

Q. Is undergrounding of circuits the best approach to improving reliability performance?

A. While selective undergrounding does eliminate most of the exposure associated with overhead lines in terms of trees and weather, it does not eliminate all outages, as components of an underground system can fail just as components of an overhead system can fail. The downside of undergrounding is that when an outage occurs, they are typically longer in duration and more expensive than an overhead outage. There are many factors such as cost effectiveness, customer facility impact, terrain, etc., that should determine the approach on how the Company proceeds with improving reliability on any given circuit. From the Company's standpoint, selective undergrounding is viewed as one option that could be implemented and not as the one and only method to effectively improve reliability on a circuit.

Q. Did the PUC, as part of LTIIP II, order the Company to pursue selective undergrounding projects?

A. As part of its LTIIP I periodic review, the PUC did suggest the Company consider selective undergrounding.[13] FE PA addressed this suggestion as a part of LTIIP II, where it explained that selective undergrounding will be pursued where it supports effective infrastructure initiatives.[14] Ultimately, in its Order approving LTIIP II, the PUC

[13] *See, e.g.*, *Periodic Review of Metropolitan Edison Company's Long-Term Infrastructure Improvement Plan*, Docket No. M-2018-3000943, at p. 19 (Order entered September 20, 2018). The PUC addressed its periodic review of all of FE PA's predecessors' LTIIPs in this consolidated order.
[14] LTIIP II, Exhibit 1 at p. 15.

recognized that "selective undergrounding may be a part of an effective program to improve reliability" and only ordered FE PA to provide details regarding the costs and benefits of undergrounding in its subsequent Annual Asset Optimization Plans.[15] Contrary to OCA witness Konidena's assertions, the PUC did not order FE PA to broadly pursue undergrounding of its distribution facilities.

III. REBUTTAL REGARDING VEGETATION MANAGEMENT

Q. Do any of the parties to this proceeding address the Company's vegetation management expenses and/or FE PA's underlying practices related to this expense?

A. Yes. OCA witness Mr. Konidena (OCA Statement No. 7) raises a number of concerns related to the Company's historic vegetation management practices, as well as its proposed enhanced vegetation management program. Relatedly, OCA witness Mr. Mugrace (OCA Statement No. 1) recommends adjustments to the Company's vegetation management expenses claimed for the fully projected future test year ("FPFTY") ending December 31, 2025, that are based upon Mr. Konidena's testimony. I&E witness Ms. Wilson (I&E Statement No. 4) similarly recommends that the Company's vegetation management expenses claimed for the FPFTY be adjusted.

Q. What is the Company's response to these witnesses?

A. I respond to each of these witnesses in greater detail below. However, as a general matter, each of the witnesses that oppose the Company's vegetation management expense claimed for the FPFTY at the same time acknowledge that FE PA's reliability has historically been significantly impacted by vegetation-related outages. FE PA has specifically discussed the

[15] LTIIP II, at p. 16.

need to perform more extensive vegetation management to address its reliability and identified that in order to complete this additional and enhanced work it needs to deploy additional resources. While the Company has presented a "minimum regulatory budget" for vegetation management work that is representative of the minimum amounts needed to comply with its PUC-approved vegetation management plan, it is clear that this minimum regulatory budget will not allow the Company to deploy the additional resources required to address the needs increasingly facing the distribution system. The enhanced vegetation management program that serves as the basis for the Company's vegetation management expense claim in this case is being sought in recognition of the need to perform additional and enhanced vegetation management work to promote the safety and reliability of FE PA's distribution system.

Q. Is it understood and recognized by the Commission that vegetation management is a critical aspect of improving system reliability and safety for FE PA, as well as other electric utilities in Pennsylvania?

A. Yes. It is well understood that vegetation management, and in particular, the need to target additional OROW and overhanging limbs from canopy trees above the clearing zones within the right-of-way ("ROW"), is of critical importance to improving the reliability of service for **all** electric distribution companies ("EDCs") in Pennsylvania. The PUC's 2022 Pennsylvania Electric Reliability Report (released April 2024) specifically found that:

> As noted in last year's report,[] electric reliability and resilience[] appears to be most challenged during storm activity that brings down off-right-of-way (OROW) trees, and overhanging limbs from canopy trees above the clearing zones within the right-of-way (ROW) onto the distribution lines. Many of those trees and limbs are still standing dead vegetation from the ravages of the Emerald Ash Borer and other pests which have attacked the state woodlands. EDCs are continuing to struggle to achieve sustained

> benchmark performance. This is the direct result of vegetation management policies, programs, and storm activity. Storm activity acts upon the vulnerability of weakened trees in the overhanging canopy, and OROW. Since 2015 and continuing throughout 2022, vegetation is the number one cause of outages and lost customer-minutes in Pennsylvania. This issue has increased sharply and can be seen in the individual EDC performance details in Section 4 below and for all Pennsylvania EDCs in Section 5 below.[16]

Furthermore, the PUC recently initiated a collaborative working group to address electric service reliability issues, including issues related to vegetation management, and more specifically, the impacts of OROW trees on service reliability.[17] In fact, after evaluating the Company's current I&M Plan, in a Secretarial Letter dated December 28, 2023, the Commission's Bureau of Technical Utilities ("TUS") directed the Company to "consider re-evaluating and reviewing the effectiveness of the [current] Vegetation Management portion of its Plan and update its Plan accordingly to achieve an improvement in its performance."[18] Even before these actions, the PUC initiated a collaborative with EDCs to review and analyze vegetation management best practices, wherein the PUC stated it was "encouraged by the EDCs' zeal for improving reliability and recognize that proper vegetation management within transmission line rights-of-way is critical to ensuring that our electric grid operates in a safe and reliable manner" but also recognized "the concerns of those landowners alarmed by the EDCs' methods of clearing rights-of-way

[16] 2022 Pennsylvania Electric Reliability Report (April 2024), at p. iv, available at https://www.puc.pa.gov/media/2898/electric-reliability-report_final.pdf.

[17] Docket No. M-2021-3024513. The initial Secretarial Letter issued in this docket noted the prevalence of OROW as a major driver of lines hits for all Pennsylvania EDCs.

[18] *See Biennial Inspection, Maintenance, Repair and Replacement Plan (2025-2026) of West Penn Power Company,*; *Biennial Inspection, Maintenance, Repair and Replacement Plan (2025-2026) of Pennsylvania Power Company*; *Biennial Inspection, Maintenance, Repair and Replacement Plan (2025-2026) of Pennsylvania Electric Company*; *Biennial Inspection, Maintenance, Repair and Replacement Plan (2025-2026) of Metropolitan Edison Company*, Docket No. M-2009-2094773.

adjacent to their homes and businesses."[19] The PUC and its Staff have long emphasized the direct nexus between vegetation management and reliability and thus encourages all electric utilities to enhance their vegetation management programs in the manner specified by FE PA in this proceeding.

Q. Does vegetation management have benefits beyond system reliability?

A. Yes. In addition to impacting reliability metrics, vegetation management plays an important role in providing safe electric service. While the safety benefits derived from the enhanced program are difficult to quantify, they are profound and I am confident the enhanced program will reduce exposure. Established corridors, free of obstacles, will improve Company access to facilities, making it safer to maintain and repair assets. Well maintained corridors also reduce vegetation management crew injuries and allows for greater deployment and use of specialized equipment. Further, many of the Company's corridors are adjacent to roads, sidewalks, or personal property, and the removal of hazards will also improve the conditions of the surrounding area, making our overall communities safer. As such, the Company's enhanced vegetation management program not only serves to benefit system reliability, it also will serve the important purpose of improving the safety of FE PA's distribution system for its employees and the public.

Vegetation management is also uniquely positioned to reduce wildfires including the ignition, spread, flame lengths, and severity of wildfires. Although changing climate conditions are resulting in greater intensity and frequency of wildfire burned areas during the fire season and also introducing risk into areas not historically prone to such events,

[19] *Review of Vegetation Management Practices*, Docket No. M-2017-2622073, at p. 4 (Order entered Sept. 19, 2017).

effective vegetation management can help mitigate wildfire threats in several ways. Foremost, because the drier conditions are creating more vegetation fuel for wildfires, reduction of the volume of vegetation on- and off-corridor will have a direct and appreciable impact. The most effective way for electric utilities to reduce wildfire risks is to selectively control priority trees, incompatible vegetation, and brush throughout the corridor, because a corridor composed of grasses and shrubs creates a natural, defensible fire barrier, which in turn reduces fire intensity and spread. A well-maintained corridor can also act as a fire road, or emergency access route for fire responders. Further, reducing the volume of vegetation also reduces the likelihood of fire ignitions. Although vegetation management cannot stop the spread of wildfires, an effective program can decrease the impact they have, making our adjacent communities more resilient. The wildfire mitigation benefits of the Company's existing vegetation management program will also be supplemented under the enhanced vegetation management program.

Q. Are there other reasons presented as a part of the Company's rebuttal case that support the conclusion that the enhanced vegetation management program is just, reasonable and in the public interest?

A. Yes. FE PA retained an external consultant to analyze the concerns raised by I&E and OCA regarding the costs of the proposed enhanced vegetation management program: Jason De Stigter (FE PA Statement No. 13-R). Mr. Stigter provides a benefit cost analysis ("BCA") that provides further justification for the program. While the work contemplated by the enhanced vegetation management program is independently justified and should be approved on the basis that it is necessary to maintain and enhance the safety and reliability of its distribution system, Mr. De Stigter's testimony demonstrates that the enhanced

vegetation management program is also justified on a BCA basis. In this regard, the program will enhance reliability and safety, while also providing financial benefits to customers that outweigh the financial costs of the program.

A. REBUTTAL TO OCA WITNESSES KONIDENA AND MUGRACE REGARDING VEGETATION MANAGEMENT

Q. Please summarize the overall position of OCA witness Konidena as related to vegetation management.

A. OCA witness Konidena's primary claim is that FE PA's "reliability performance is worse than its peers, even after investments in the long term infrastructure improvement plans (LTIIP) and vegetation management program."[20] Based on this claim, he argues that the Company's proposed base rate increase "should not be approved in its entirety."[21] While OCA witness Konidena does not support the Company's enhanced vegetation management program, he does not dispute the need to meet FE PA's "minimum regulatory budget." Indeed, he notes that the Company should be allowed to recover "50% of its proposed $92,846,000 expense related to vegetation management", approximately 50% of its enhanced vegetation management program.[22] OCA witness Konidena argues, however, that FE PA should: (1) provide detailed annual reporting for the enhanced vegetation management program,[23] and that any increased vegetation management expense should only be authorized in conjunction with annual reporting on specific expenses[24]; (2) perform better, more prudent, and targeted vegetation management, including addressing off-

[20] OCA St. No. 7 at p. 4.
[21] OCA t. No. 7 at p. 4.
[22] OCA St. No. 7 at pp. 41, 42.
[23] OCA St. No. 7 at pp. 32, 41.
[24] OCA St. No. 4 at pp. 39, 41.

corridor trees[25]; (3) evaluate battery options and/or undergrounding for areas where priority trees are the source of worst-performing circuits[26]; (4) utilize a 1- to 2-year vegetation management cycle for the PUC to evaluate after the completion of 4 years[27]; and (5) reduce the proposed expense of the enhanced vegetation management program by 50% so that the program can be developed, and reliability metrics can be targeted and assessed in two to four years.[28]

Q. Does FE PA agree with OCA witness Konidena's concerns and recommendations?

A. Generally speaking, FE PA disagrees with Mr. Konidena's claims and opposes his recommendations. OCA witness Konidena's claims and recommendations regarding the Company's vegetation management programs, including the proposed enhanced vegetation management program, are inaccurate, impracticable, and contradictory.

Q. More specifically, what is FE PA's position with respect to OCA witness Konidena's claim that FE PA's historic vegetation management practices have been insufficient?

A. It appears that OCA witness Konidena assumes the Company is performing inefficient or unnecessary vegetation management work or is failing to comply with the PUC's regulations. That is not the case. FE PA's Biennial I&M Plan, as filed with the PUC, identifies the baseline vegetation management work that is being completed to meet the plan requirements. TUS Staff reviews the plan and either approves it or provides guidance before approving it. TUS approved the 2023-2024 Rate District plans and the revised and consolidated 2025-2026 FE PA Biennial I&M Plan, indicating that the FE PA's existing

[25] OCA St. No. 4 at pp. 35-36, 41.
[26] OCA St. No. 4 at pp. 41, 44-47, 47-50.
[27] OCA St. No. 4 at pp. 40, 41.
[28] OCA St. No. 4 at pp. 40-41, 42.

vegetation management plan "generally complies" with the Commission's regulations.[29] Had the vegetation management plan been imprudent or insufficient as Mr. Konidena asserts, TUS would not have approved the plan.

Moreover, FE PA's enhanced vegetation management program recognizes the fact that the type(s) and extent of vegetation management work required to enhance the safety and reliability of FE PA's system is not static. They change over time and have changed since the Company's last base rate case proceeding. Such changes include increasing frequency and duration of weather events, changing growth patterns both on- and off-corridor, and accelerated investments under the Company's LTIIP that have highlighted the need for improvements to vegetation management while improving other aspects of FE PA's system. The Company cannot proactively respond to these changes under the existing program and expenditure levels.

Q. Is the "minimum regulatory budget" applicable to the Company's vegetation management expense representative of its compliance with the Commission-approved 2025-2026 FE PA Biennial I&M Plan?

A. Yes, it is.

[29] In particular, TUS recommended that FE PA's predecessors accelerate the vegetation management cycle from a 4-8 year period to a 4-5 year period. *See, e.g.*, Biennial Inspection, Maintenance, Repair and Replacement Plan (2025-2026) of Metropolitan Edison Company, Docket No. M-2009-2094773 (Secretarial Letter dated Dec. 28, 2023). Similar Secretarial Letters containing this directive were issued for the other historic companies. In response, FE PA issued the revised and consolidated 2025-2026 FE PA Biennial I&M Plan, which included a 4-5 year cycle, that was approved by TUS. *Revised Biennial Inspection, Maintenance, Repair and Replacement Plan for FirstEnergy Pennsylvania Electric Company for the period of January 1, 2025 through December 31, 2026*, at Docket No. M-2009-2094773 (Secretarial Letter dated April 24, 2024).

Q. Has the Company quantified the costs to complete the work associated with the minimum regulatory budget and compared those costs to the incremental costs of the enhanced vegetation management program?

A. Yes. The vegetation management work to meet the regulatory minimum plan requirements were quantified by FE PA and are included in Table 1 below under the "Minimum Regulatory Required Budget" column for Year 1 of the program. This table also includes the Incremental Cost of the Enhanced Program, which is the piece at issue for OCA witness Konidena. The budget for the proposed enhanced vegetation management plan, as identified in OCA Set IV, No. 10 and included in Tables 1 and 2 below, indicates the funds necessary to complete all the identified work in the enhanced vegetation management plan over the 10-year plan.

Table 1

Rate District	Minimum Regulatory Required Budget	Incremental Cost of Enhanced Program	Enhanced Program Total Budget
Met-Ed	$25,830,000	$28,619,360	$54,449,360
Penelec	$34,260,000	$25,365,382	$59,625,382
Penn Power	$10,190,000	$10,437,209	$20,627,209
West Penn	$42,970,000	$28,424,516	$71,394,516
FE PA Total	**$113,250,000**	**$92,846,466**	**$206,096,466**

Table 2

Year of Program	Minimum Regulatory Required Budget	Incremental Cost of Enhanced Program	Enhanced Program Total Budget
Year 1	$113,250,000	$92,846,466	$206,096,466
Year 2	$116,647,500	$96,560,325	$213,207,825
Year 3	$120,146,925	$100,422,738	$220,569,663
Year 4	$123,751,333	$104,439,647	$228,190,980
Year 5	$127,463,873	$107,621,694	$235,085,567
Year 6	$131,287,789	$109,824,040	$241,111,829
Year 7	$135,226,423	$114,217,002	$249,443,425
Year 8	$139,283,215	$118,785,682	$258,068,897
Year 9	$143,461,712	$71,250,139	$214,711,851
Year 10	$147,765,563	$74,100,145	$221,865,708

Q. Please respond to OCA witness Konidena's recommendation that the enhanced vegetation management program should utilize a 1-2 year clearance cycle but only receive 50% of the requested budget.

A. While OCA witness Konidena advances these two recommendations as a supposed cost savings for customers,[30] his proposal is contradictory and would not achieve this goal. In order to accelerate the amount of work expected to be performed under the enhanced vegetation management cycle that is proposed to occur on a 4- to 5-year vegetation management cycle to a 2-year vegetation management cycle, the vegetation management budget would need to be dramatically increased for those two years to account for the additional work. This is because reducing cycle duration only adjusts cycle length, it does not reduce the amount of field work that needs to be completed. So, Mr. Konidena is essentially arguing that FE PA should complete double the work in a half as long clearing

[30] OCA St. No. 7 at p. 40.

cycle, which will necessarily increase the costs incurred during that clearing cycle. Moreover, this argument by Mr. Konidena ignores the fact that the enhanced vegetation management program differs from the existing vegetation management program; its goals cannot be achieved by simply accelerating FE PA's clearance cycle. Rather, it allows for additional resources to be deployed during the clearing cycle to more proactively and aggressively target problematic vegetation that can impact the Company's facilities and service. Accelerating the clearance cycles but only providing FE PA with half the resources to perform this enhanced work would significantly frustrate these goals.

Q. Does OCA witness Konidena also take issue with how each of FE PA's Rate Districts will have their vegetation management programs funded under the enhanced program?

A. Yes. OCA witness Konidena testified that "there appears to be a misalignment between Rate Districts with historical worst reliability performance and future enhanced vegetation management program spending."[31]

Q. Are there any problems with this statement by OCA witness Konidena?

A. Yes. It demonstrates that he has not taken into account any information that is specific to the field conditions and risks that may be present in any of the Rate Districts and has simply assumed the needs of each Rate District can be handled in the same manner.

Q. Are the Rate Districts identical as OCA witness Konidena appears to assume?

A. No. The Rate Districts, as delineated today for budgetary and financial purposes, are not identical, and different field conditions require different types of vegetation management

[31] OCA St. No. 7 at p. 22.

work. For example, the rural field conditions in the Penelec Rate District and the West Penn Rate District require more specialized equipment to perform work on the more challenging terrain. These field conditions increase the costs and time it takes to control vegetation, both when establishing the minimum required clearances by performing on-corridor tree removals and brush control, and when targeting off-corridor priority trees and overhanging limbs.

In addition, FE PA assesses system risk when performing vegetation management work. Risk is measured as a factor of performance and exposure to customers impacted. However, the Company's vegetation management program is restricted by the resources available to carry out the necessary work; the resources are based upon base rates that were established based upon achieving the minimum regulatory requirements tied to the Company's I&M program. Consequently, the Company must first prioritize obtaining the necessary regulatorily required clearances by trimming, then the Company can apply any remaining funds to additional priority tree, on-corridor tree and brush removal, and overhanging limb control. For the last several years, while the Company has been able to meet those minimum regulatory requirements using the resources available to it, those resources have not been adequate to complete enhanced priority tree, on-corridor tree and brush removal, and overhanging limb removal necessary to improve the reliability of its system. The enhanced vegetation management program will increase FE PA's ability to deploy the necessary resources to achieve these goals.

Importantly, the enhanced plan includes an initial, comprehensive review of the system. With the information gained from this review the Company will complete a plan with a goal of performing as much of the enhanced plan work in conjunction with

scheduled maintenance, thereby avoiding inefficiencies that may occur from performing scheduled and enhanced work separately. Also, the Company will assess risks and benefits for vegetation management in areas of each of the Rate Districts that will have the greatest beneficial impact to system risk and target the appropriate work in those areas.

Q. In order to evaluate the efficacy of the enhanced vegetation management program, will FE PA track the costs of this program?

A. Yes. OCA witness Konidena's testimony that FE PA does not plan to track expenses related to the enhanced vegetation management program is simply false.[32] OCA witness Konidena either confuses or conflates FE PA's response to discovery questions[33] asking specifically whether storm damage expenses would be tracked by different categories (priority trees, on-corridor incompatible trees and brush, overhang, and widening). In response to those questions, the Company explained that priority tree and other costs are not tracked separately during storm restoration efforts, which is what the questions cited asked. However, the breakdown of storm response tracking versus maintenance expense tracking is a different matter. The Company does track vegetation maintenance expenses under its existing maintenance program and will specifically track expenses related to the enhanced vegetation management program.

[32] OCA St. No. 7 at p. 30.
[33] See OCA Statement No. 7 at 30 (citing FE PA Responses to OCA Interrogatory Set VI, No. 10(b), 11(e), 12(c), and 13(b)).

Q. Will customers have to wait for 10 years to experience the benefits of the program as OCA witness Mr. Konidena suggests?[34]

A. No. Contrary to his claims, incremental improvements will occur over time as threatening vegetation is removed. These incremental improvements will ultimately lead to the achievement of overall improvements to FE PA's reliability. The incremental nature of the benefits of the enhanced vegetation management program (in terms of financial impacts to customers) are further borne out by the testimony of FE PA witness Mr. De Stigter (FE PA Statement No. 13-R).

Q. What are the estimated overall reliability improvements that FE PA will achieve under the enhanced vegetation management program?

A. As explained in FE PA Response to OCA Interrogatory Set V, No. 46, "specific to the enhanced vegetation management program proposed, the Company estimates a cumulative improvement in reliability that results in a reduction of the average SAIDI by 10%, SAIFI by 6%, and CAIDI by 5% over the 10-year program, compared to recent historical results. These estimates were preliminary and FirstEnergy feels a range for improvement will be closer to 22 to 36% in SAIDI; 8 to 14% SAIFI; and a 15 to 25% CAIDI. And, importantly, these benefits are with respect to overall reliability metrics, not just specifically vegetation-based outages. FE PA is confident that the enhanced vegetation management program will deliver on reliability improvements while controlling the long-term program costs. Removing off-corridor priority trees that our trained professional arborists believe will impact the system before the next scheduled maintenance (leading cause of outages), removing additional overhang (second leading cause of outages), and removing trees and

[34] OCA St. No. 7 at 31.

controlling brush on the corridor will most certainly improve reliability, control long term costs and reduce exposures to workers and the public. Indeed, funding beyond the minimum regulatory requirements is necessary to increase the likelihood of future performance that meets or exceeds reliability benchmarks. Reducing the Company's claimed vegetation management expense as proposed by OCA and I&E will have the opposite effect.

Q. Does OCA witness Konidena take issue with the Company's plan to remove priority trees under the enhanced vegetation management program?

A. Yes. He asserts that FE PA "seems to have no defined, specific plan as to how the Company is going to more 'proactively' target priority trees."[35]

Q. Is OCA witness Konidena correct?

A. No. Removal of priority trees that are not immediate hazards are prioritized by their condition, with those in the worst condition removed first, and those that will have the highest impact to reliability and safety given the current level of funding. As priority trees continue to remain in the field, their condition becomes more hazardous over time, often due to adverse weather and other environmental factors. Additionally, due to damaging storms, insect infestations such as the Emerald Ash Borer, general decline, etc., there will always be more priority trees year over year. While priority trees continue to be a dynamic, growing population of work, the enhanced vegetation management plan will drive improved reliability and safety by facilitating FE PA's ability to perform proactive, targeted work beyond the regulatory minimum requirements.

[35] OCA St. No. 7 at pp. 34-35.

However, priority tree removal is ultimately planned based on current annual funding, which has been limited to achieve the minimum regulatory clearance requirements. This limited recovery doesn't allow for proper off-corridor priority tree work, which resultantly allows for non-immediate threat priority trees that cannot be removed under the current balancing of cost versus impact in a given year to remain in the field. In FE PA Response to OCA Interrogatory Set VI, No. 10, the Company explained in more detail how priority trees are identified and removed under the current vegetation management program: "[u]tility tree care professional work planners, reporting directly to the Company, are trained to identify and mark priority trees for removal. Currently, the Company removes priority trees that are identified in the field as an immediate threat to the Company's facilities, which may also pose a risk to public safety. The Company proposes to enhance the scope of work to include priority trees that are not classified as an immediate threat but that may still impact the distribution system prior to the next regularly scheduled maintenance, especially during major events." Importantly, while these trees may not be considered immediate hazards, they remain a risk to the Company's system and the longer they remain in the field the more that risk increases. The enhanced program will provide the Company the funding necessary to control this recognized threat and eliminate known risks to its system at an accelerated pace. No process changes are necessary under the enhanced vegetation management program other than to expand the scope of removal to target the removal of additional off-corridor priority trees and overhanging limbs.

Q. Does OCA witness Konidena raise further concerns regarding the impacts and costs of priority trees?

A. Yes. He also claims that the Company does not seek reimbursement for damages caused by off-corridor priority trees, which causes ratepayers to "foot[] the total bill for damages and the inconvenience of outages caused by priority trees."[36]

Q. Is that accurate?

A. No. OCA witness Konidena notes that FE PA was asked in discovery whether the Company seeks reimbursement from an owner or their insurance carrier for damages caused by off-corridor trees, but then ignores the context of the response. FE PA does analyze off-corridor tree failures that result in damage to Company facilities, among other types of claims, to determine if it is economical to pursue reimbursement. The Company noted that it is often not economical to seek damages in these situations. If the Company did pursue uneconomical claims, it could actually increase its non-rate case legal expense and result in a higher cost to customers if the Company were unsuccessful. In this regard, his "concern" is simply based on a mischaracterization of how the Company weighs the impacts of pursuing reimbursement and the impact upon customers and provides no basis for his other recommendations.

Q. Does Mr. Konidena raise any concerns with the Company's proposals regarding distribution clearing zones under the enhanced vegetation management program?

A. Yes. He asserts that overhanging limbs have been recognized as a contributor to outages since 2019, and that clearing overhanging limbs in Zones 2 and 3 should have occurred in

[36] OCA St. No. 7 at p. 35.

2019.[37] He cites, again without context, FE PA's Response to OCA Interrogatory Set X, No. 14 to support his assertion.

Q. Please clarify the Company's response regarding when overhanging vegetation was identified as an outage cause.

A. FE PA Response to OCA Interrogatory Set X, No. 14, related to when overhanging limbs in Zones 2 and 3 were identified to be an issue, explained that "[o]verhanging limbs are a recognized contributor to outages historically. In 2019, the Company started tracking outage causes in more detail, including whether the outage was caused by a tree limb from an off-ROW tree." However, in reviewing this discovery response, the Company identified an error. Overhanging limbs are a recognized contributor to outages historically. In 2014, not 2019 as previously stated, the Company started tracking outage cause in more detail, including whether the outage was caused by a tree limb from an off-ROW tree. Additionally, in 2019, the Company began capturing additional details from a sampling of outage incidents, such as tree species and dimensions, distance off corridor, cause of failure, and vegetation health. Prior to 2014, vegetation caused outages were not parsed out by specific type, so it was unclear what percentage of vegetation caused outages were related to overhanging limbs as compared to off-corridor trees.

Q. Why has the Company not performed the additional work to clear overhanging limbs from Zones 2 and 3 since 2019?

A. The Company initially focused on the removal of Zone 1 overhanging vegetation, which would have had the highest impact on reliability for customers. Removal of Zone 2 and 3

[37] OCA St. No. 7 at p. 37.

overhanging limbs would have required significant additional resources that have not yet been available. The Company has focused on maintaining clearance around the wires to meet minimum regulatory requirements, which has been achieved. However, it is clear that additional resources are required to complete the removal of overhang in Zones 2 and 3 and improve reliability.

Q. Please respond to OCA witness Konidena's recommendation that detailed annual reporting for the enhanced vegetation management program should be required.

A. While the Company understands witness Konidena's desire for additional detailed annual reporting "to provide expense details and reliability improvements as part of its existing annual reliability report",[38] additional detailed reporting requirements were not contemplated as part of the proposed vegetation management spend and will require additional time and resources to complete annually.

OCA witness Konidena expands upon his proposed annual reporting requirements to require detailed reporting on each worst performing circuit for each element of the enhanced program.[39] This level of detail would be burdensome to collate and provide as the information comes from disparate systems and would be extremely time consuming to manually update. Similarly, the proposal that the Company should track whether each off-corridor priority tree received property owner permission to remove, whether overhang was removed in specific zones, whether widening was conducted, and the specific expense for each would take countless hours and resources from both field and office staff that otherwise could be used for more value-added work.

[38] OCA St. No. 7 at p. 41.
[39] OCA St. No. 7 at p. 32.

Finally, as a point of clarification, OCA witness Konidena mentions that the reporting should note whether a low growing plant was added on-corridor.[40] FE PA does not plant vegetation on the corridor during vegetation management maintenance activities. By removing incompatible trees and brush as further described in the enhanced vegetation program, and as explained in FE PA witness Smith's direct testimony, the program helps to "create and sustain a compatible, stable, and low growing plant community on the corridor, which will then compete with other plant species to limit the growth of additional incompatible tree species over time."[41]

Nevertheless, FE PA is willing to commit to providing annual reports that include data regarding cost, mileage, volume of work, type of work, reliability impact, and updated outage information, if it is granted its request to recover the costs of the enhanced vegetation management program in base rates is approved.

Q. Are there any further specific reasons why OCA witness Konidena's recommendation to identify remedial actions taken during storms and extraordinary storms as a part of his recommended annual reporting should be rejected?

A. As previously mentioned, it is difficult to quantify the removal of off-corridor priority trees and other types of vegetation during a storm, as the priority must be to restore customers as efficiently and safely as possible. So, if any additional reporting requirement is instituted with respect to vegetation management, such requirement should exclude detailed vegetation management reporting during and post-storm. To require otherwise would only serve to delay restoration to customers and negatively impact CAIDI.

[40] OCA St. No. 7 at p. 32.
[41] FE PA St. No. 2 at p. 20.

Q. Are there further reasons why OCA witness Konidena's inaccurate claims regarding the Company's vegetation management performance should be rejected?

A. Yes. OCA witness Konidena opines that based on the number of extraordinary storm damage petitions, FE PA's vegetation management and maintenance is lacking.[42]

Contrary to Mr. Konidena's claim, these items are not inherently related. Indeed, if the frequency of the Company's storm deferral petitions were related to the frequency of outages based upon vegetation management, there would be a correlation between the frequency of the storm deferral petitions and SAIFI. However, as Mr. Konidena has acknowledged, the Company's SAIFI performance has been trending positively, i.e., interruptions are less frequent.

Furthermore, this storm damage expense actually demonstrates the need for additional recovery for the enhanced vegetation management program so investments can be made to improve system reliability. FE PA is currently operating under a vegetation management program that is compliant with the Commission's regulations; however, it is clear that the existing program is not enough to address the issues now facing FE PA's system.

Moreover, contrary to OCA witness Konidena's claim, storm-related damage is not unique to FE PA. Rather, this is a wide-ranging issue applicable to Pennsylvania electric utilities generally. As the PUC concluded in its 2022 Pennsylvania Electric Reliability Report, Pennsylvania electric utilities "experienced 42 reportable outage events...in 2022" and "had 63 [reportable outage events] in 2021, which was the highest number reported to

[42] OCA St. No. 7 at p. 52.

the Commission since 1994."[43] In response to this trend, TUS specifically noted that it "expects all EDCs to review their vegetation management programs as vegetation issues are the number one cause of service outages for EDCs."[44] Contrary to OCA witness Konidena's critiques, FE PA's enhanced vegetation management program responds directly to a statewide issue of importance.

Furthermore, if Mr. Konidena's claim has any credibility, the implementation of a similar enhanced vegetation management program in West Virginia highlights why his concerns about storm costs actually justify FE PA's enhanced vegetation management program. As a case study, FE PA's affiliate has performed similar work to the FE PA enhanced vegetation management plan in West Virginia. As a result of this work, West Virginia is the only area of the service company where storm costs have been reduced over time. FE PA's affiliate, despite increasingly severe and damaging weather events, has realized improved reliability and reduced storm impact, which is a direct result of targeting additional off-corridor priority trees, removing overhang, removing on-corridor trees, and controlling incompatible vegetation on the system.

Q. Do you agree with OCA witness Konidena's characterization of how FE PA has addressed priority trees since the LTIIP was first established in 2016?

A. No. As explained in the Company's response to FE PA Response to OCA Interrogatory Set VI, No. 10, per 66 Pa.C.S. § 1351, only "eligible property" owned or operated by the utility shall be set forth in a LTIIP. As priority trees are off-corridor trees owned by

[43] 2022 Pennsylvania Electric Reliability Report (April 2024), at p. 103, available at https://www.puc.pa.gov/media/2898/electric-reliability-report_final.pdf.
[44] 2022 Pennsylvania Electric Reliability Report (April 2024), at p. 104, available at https://www.puc.pa.gov/media/2898/electric-reliability-report_final.pdf.

landowners, not the Company, they are not eligible property, as defined by statute. LTIIP projects requiring incidental vegetation management work may capture the costs of the vegetation management work, but priority tree removals were not included in LTIIP I or II as distinct projects as the statute prohibits this. Mr. Konidena's problem appears to be with the statute that enables a utility to file an LTIIP.

Q. Can you speak to witness Konidena's concern that FE PA "is estimating only a 3 percent reduction in storm damage expenses" under its enhanced vegetation management program?[45]

A. As explained in FE PA Response to OCA Interrogatory Set VI, No. 10, the "Company anticipates that the proposed Vegetation Management Program will reduce future storm expenses an estimated $2 to $3 million per year, starting in year 5. The expected percentage reduction in total storm damage expenses will vary by year, but is estimated at a 3 percent reduction in Year 5 if the entire enhanced budget is approved." This is further clarified in FE PA Response to OCA Interrogatory Set X, No. 11, where the Company indicates that the "benefits will be incrementally realized as work is performed, but it is estimated, at the conclusion of the first cycle, that projected storm expenses will be reduced by approximately 3%, assuming similar weather patterns."

FE PA's conservative storm cost reduction projection is supported by the results obtained by FE PA's West Virginia affiliate, while OCA witness Konidena has presented no evidence to refute the Company's projection. Additionally, witness Konidena asserts that the Company does not plan to evaluate expenses related to storm damages until 2029.[46]

[45] OCA St. No. 7 at p. 53.
[46] OCA St. No. 7 at p. 54.

The Company explained in discovery that FE PA will evaluate why storm expenses were not being reduced if in fact the storm expenses fail to go down by Year 5. This does not mean that the Company will only review storm expenses in 2029 as OCA witness Konidena asserts. In fact, in the same discovery response OCA witness Konidena cites to form his opinion the Company explains that "[s]torm expenses decrease when the volume of vegetation is reduced."[47] Using this rationale, the Company explains that the reduction in vegetation is estimated to reduce expenses related to storm damage over time. As the enhanced program is estimated to take 10 years to complete and the most efficient use of resources is to perform the additional enhanced maintenance at the time of a circuit's normal maintenance, storm damage expenses are estimated to go down on circuits that have already had enhanced vegetation management completed. Moreover, due to the fact that storm damage expenses are dependent on the frequency and duration of storms in relation to the circuits where enhanced vegetation management work is performed, the Company's proposal to evaluate the program in Year 5 aligns with how it adjusts its storm reserve account (i.e., by using an average of five years of actuals as explained by FE PA witness Larkin in her direct testimony, FE PA Statement No. 3).

Q. Does another OCA witness make specific recommendations based upon the testimony of Mr. Konidena, that you will address?

A. Yes. OCA witness Mr. Mugrace adopts or relies upon several recommendations made by OCA witness Mr. Konidena to support his recommended adjustments to the Company's revenue requirement.

[47] FE PA Response to OCA Interrogatory Set X, No. 11.

Q. What is OCA witness Mugrace's position regarding the Company's vegetation management expense?

A. OCA witness Mugrace does not dispute the need to meet the minimum regulatory budget. Witness Mugrace references witness Konidena's testimony to recommend however, that FE PA should only be allowed to recover 50% of the proposed Incremental Cost of the Enhanced Program as identified in Table 1 and 2 above.[48] He bases this recommendation on his opinion that the "Company's current level of spending in this area has had little effect as to improving its reliability numbers or decreasing the frequency of outages and characterizes the Company's proposed enhanced vegetation management program as speculative.[49]

Q. Do you agree with witness Mugrace's recommendation?

A. No. OCA witness Mugrace's testimony and recommendations regarding vegetation management expense should be rejected for the same reasons explained above with respect to OCA witness Konidena. In addition, Mr. Mugrace's claim that the proposed enhanced vegetation management program is "speculative" should rejected. It is clear that additional resources under the enhanced vegetation management program will permit the Company to complete proactive and targeted additional vegetation management work compared to the work it can complete under current conditions. As explained above, and in the rebuttal testimony of FE PA witness Mr. De Stigter (FE PA Statement No. 13-R), the benefits of the enhanced vegetation management program to reliability, safety and customers are clear.

[48] OCA St. No. 1 at p. 47.
[49] OCA St. No. 1 at p. 48.

Q. Do OCA witnesses Mugrace and Konidena also claim the Company should be required to study other solutions to improve system reliability other than increased vegetation management work?

A. Yes. They recommend FE PA be required to analyze certain battery storage and undergrounding solutions.[50]

Q. Has the Company studied other solutions to improve reliability performance, other than simply increasing the vegetation management budget?

A. Yes. Both OCA witnesses failed to mention FE PA Response to OCA Interrogatory Set X, No. 1, related to the use of these technologies. As explained in great detail in the response, though the Company is not utilizing the specific tool (Overstory) referenced in the question, the Company has been investigating similar and emerging technology for years to identify the best opportunities to improve system performance and reliability while reducing costs. In fact, the Company initiated development of the Advanced Vegetation Analytics Tool ("AVAT") in 2021 to utilize technology to identify and quantify vegetation system conditions and focus on the risk and probability of tree-caused outages. The last three years of the project has included integration with numerous data sets, high resolution

[50] OCA St. No. 1 at p. 48; OCA St. No. 7 at pp. 26, 44-50.

imagery, and an extensive pilot was completed in 2023. It is a patent mischaracterization to claim the Company has failed to provide any new or innovative plans.

Q. Is the PUC aware of the Company's planned program improvements related to vegetation management?

A. Yes. In the Biennial I&M Plan Secretarial letter dated April 24, 2024, TUS stated:

> FE PA has adopted a four to five year vegetation management cycle, rather than its previous four to eight year cycle. FE PA also indicated that is exploring emerging technologies that may suggest effective vegetation management strategies for circuit and cycle work models through remote sensing and analytics, which could allow for future adjustments to the vegetation management plan by utilizing reliability metrics and circuit system condition to determine appropriate clearance cycle length. TUS Staff finds that FE PA's Revised I&M Plan generally complies with Section 57.198(n)(1).

Additionally, in its Order disposing of the Formal Complaint filed by I&E against West Penn Power Company,[51] the West Penn Rate District agreed to maintain detailed records of rework locations, to review existing vegetation management standards and clearance specifications, revise the Distribution Vegetation Management Standards in certain key areas, maintain vegetation management records, perform inspections of maintenance work, and perform quality control inspections among other requirements. As a part of the resolution of this case, the West Penn Rate District agreed to implement a work management software solution tool to enable the Company's employees and contractors to manage, document, track, inspect, and report on vegetation management work. This tool was developed and is being tested in the field to ensure it meets the

[51] *Pa. PUC, Bureau of Investigation and Enforcement v. West Penn Power Company*, Docket No. C-2021-3024913 (Order entered March 10, 2022).

expectations of the requirements identified by the PUC, the needs of the Company, and creates efficiencies for the vegetation management employees and contractors.

Finally, as previously mentioned, the PUC's 2022 Pennsylvania Electric Reliability Report directed EDCs to review their vegetation management programs to ensure that resources are efficiently and effectively directed at the main cause of outages, i.e., vegetation.

B. REBUTTAL TO I&E WITNESS WILSON REGARDING VEGETATION MANAGEMENT

Q. Could you please summarize I&E witness Wilson's position regarding FE PA's claimed vegetation management expense for the FPFTY?

A. I&E witness Wilson argues that FE PA's total allowance should be reduced to $113,250,000, "based on the minimum regulatory required budget as provided by the Company" as "doubling the Company's budget for vegetation management is imprudent and should not be allowed".[52]

Q. Do you agree with the overall position of I&E witness Wilson?

A. No. Witness Wilson indicated her opinion was that "the Company has not demonstrated that its minimum regulatory required budget could not focus on areas that would allow for the most efficient use of resources while addressing the most critical areas."[53] However, as explained in the Company's direct testimony of Wade Smith, vegetation is a key driver of outages, predominately off-corridor trees, which require an increase in investment levels to address.[54]

[52] I&E St. No. 4 at pp. 50, 51.
[53] *See* I&E St. No. 4 at p. 50.
[54] FE PA St. No. 2 at p. 19.

Additionally, FE PA has explained why the enhanced vegetation management program is necessary in response to the recommendations of OCA witnesses, above. In summary, the minimum regulatory required budget funds a program that achieves the minimum regulatory requirements. Additional resources are required to target the most critical areas, i.e., off-corridor priority trees (the cause of most tree-related service interruptions) and overhanging vegetation. The Company has demonstrated that it cannot presently achieve this work at existing resource levels and, therefore, it is unreasonable to suggest as I&E does that reducing the Company's ability to recover costs to a level meeting the minimum regulatory budget will lead to improved performance.

Q. Did I&E witness Wilson provide any data to substantiate her opinion?

A. Witness Wilson references data provided in FE PA Response to OCA Interrogatory Set III, No. 20, which identified the SAIDI and CAIDI outage data by cause and year for each Rate District. As previously identified, the data indicates that the main driver of the tree-related service interruptions is off-corridor priority trees.[55]

Q. Does this data actually support her recommendation?

A. No. Contrary to the opinion drawn by I&E witness Wilson, this data indicates that the minimum regulatory required budget is insufficient to target removal of these off-corridor priority trees beyond minimum regulatory requirements.

Previous performance is only indicative of future performance if the Company is limited to the same levels of resources moving forward. Increasing the Company's ability to recover the costs of deploying additional resources above minimum regulatory

[55] FE PA St. No. 2 at p. 9.

requirements will allow FE PA to proactively control vegetation and target the most critical areas.

IV. REBUTTAL REGARDING I&M ADJUSTMENTS

Q. Before addressing any adjustments to the Company's claims for capital costs and operations & maintenance ("O&M") expense related to its I&M Plan, do you have any updates or corrects to these costs?

A. Yes. The Company has updates to both the capital and O&M costs associated with I&M.

Q. Please explain the corrections that need to be made regarding I&M O&M costs.

A. As provided in FE PA Response to OCA Interrogatory Set IV, No. 12 Supplemental, the Company identified an error in FE PA Exhibit PML-1 page 40 that the $6.0M in O&M of the overhead circuit and overhead transformer I&M programs was shown as an adjustment when that figure is the total O&M cost of those programs. The O&M adjustment should have been $1.5M for a total estimated cost of $6.0M in 2025 for both the overhead circuit and overhead transformer programs. This correction is reflected in FE PA Exhibit PML-7, which is the Company's rebuttal accounting exhibit sponsored by FE PA witness Trish Larkin. Additionally, FE PA Statement No. 2, page 18, lines 3 – 5, need to be corrected. Mr. Smith's testimony incorrectly stated that this change to the I&M cycles will result in an increase of $6.5M when this should have stated that this change will result in an increase of $1.5M over the current five-year I&M cycle, for a total program cost of $6.0M for 2025.

Q. Please explain the corrections for the I&M capital costs.

A. The Company identified an error in FE PA Exhibit PML-1 page 6 that the $12.0M in capital for the overhead circuit and overhead transformer I&M programs was shown as an

adjustment when that figure is the total capital cost of those programs. The capital adjustment should have been $0.1M for a total estimated cost of $12.0M in 2025 for both the overhead circuit and overhead transformer programs. This correction is also reflected in FE PA Exhibit PML-7.

Q. Do any of the other parties' witnesses propose an adjustment to the Company's costs for I&M?

A. Yes. OCA witness Mr. Mugrace claims that the Company included costs from the second year of the I&M Program (i.e., 2026 costs) in its claim for the FPFTY (i.e., 2025).[56]

Q. Is OCA witness Mugrace correct that capital costs associated with the I&M Program for 2026 are included in this filing?

A. No. In FE PA Response to OCA Interrogatory Set IV, No. 13, the Company responded to the question which incorrectly assumed the capital costs for the first year of the program (2025) would be the same as the second year (2026). As stated in that response, this is an incorrect assumption and the estimated costs for 2026, $29.603M were provided. That figure, however, is not included in this filing as it is beyond the test year.

Q. Do you agree with OCA witness Mugrace's recommendation that expenses for these I&M programs be amortized over 5.3 years as opposed to the Company's 3-year proposal?

A. No. The only basis offered by Mr. Mugrace is his assertion that it is appropriate to amortize the I&M Program expense components over 5.3 years to align this amortization period

[56] *See* OCA St. No. 1 at pp. 9 and 49.

with his recommended "rate case amortization period."[57] FE PA witness Ms. Larkin (FE PA Statement No. 3-R) explains why OCA's recommendations regarding rate case expense should be rejected and, for those same reasons, OCA's proposed change to the amortization period for I&M expenses should also be rejected.

IV. Storm Reserve and Extraordinary Storm Costs

Q. Could you please summarize the overall position of OCA and I&E related to the Company's storm reserve?

A. Yes. OCA witness Mugrace recommends that the Company's proposals with respect to the storm reserve and extraordinary storm costs should be disallowed. First, he recommends that these costs should only be accounted for as expenses and amortized over the same period as rate case expense.[58] He also recommends that 21.3% of the storm reserve be disallowed based on OCA witness Konidena's evaluation of FE PA's SAIFI metrics.[59] I&E similarly opposes the Company's proposals regarding the storm reserve and the recovery of extraordinary storm costs.[60]

Q. Does Mr. Konidena raise other concerns regarding the Company's extraordinary storm damage expense deferrals?

A. Yes, he does. He claims that if FE PA "had taken proactive steps in the removal of priority trees since the LTIIP was first established in 2016, the extraordinary storm damage expense deferral amounts would have been reduced."[61] OCA witness Konidena's claims regarding

[57] OCA St. No. 1 at p. 10.
[58] OCA St. No. 7 at pp. 15-20.
[59] OCA St. No. 7 at pp. 15-20.
[60] I&E St. No. 4 at pp. 34-44.
[61] OCA St. No. 7 at p. 52.

the steps taken by the Company with respect to the removal of priority trees is addressed above. Below, I address his specific claims storm damage deferrals.

Q. Does the Company agree with the other parties' claims regarding its continued use of storm reserve accounts?

A. No.

Q. Why does the Company need these storm reserve accounts?

A. Due to the volatility of storms, a storm reserve account provides a means to recover those expenses while allowing the utility to earn an allowable rate of return and would otherwise be a burden to the Company and ratepayers if costs were not able to have reserve accounting treatment and reconciled via an amortization. Because of the volatility of storms year over year, storm reserve accounting is a reasonable means to ensure we recover prudently incurred storm-related expenses. Furthermore, unlike another Pennsylvania EDC, FE PA does not have a rider mechanism that permits it to automatically recover the storm costs it incurs, which are not otherwise recovered in base rates. To the extent that FE PA is not permitted to continue the use of its storm reserve account in the manner previously approved, FE PA would alternatively request that it be permitted to implement a rider mechanism that permits it to automatically recover the storm costs it incurs which are otherwise not recovered in base rates.

Q. When did the Company receive approval to establish and maintain a storm reserve account?

A. In the 2014 base rate case, Joint Petition for Partial Settlement of Rate Investigation,[62] term and condition 5 directed that a "Storm Reserve Account will be established and maintained on the Company's balance sheet beginning on the date the Settlement Rates become effective." Further, these expenses were to be recorded in the Storm Reserve Account to eliminate any impact on the Company's income statement. Similarly, in the 2016 base rate case, Joint Petition for Partial Settlement of Rate Investigation,[63] term and condition 16 directed that the "Company will continue to maintain its Storm Reserve Account on the Company's balance sheet, which began on May 3, 2015, per the settlement approved by the Commission..." Importantly, the reserve mechanism was adopted after the Company had initially proposed to implement a storm cost rider mechanism, which was opposed by the parties.

Q. Does having a storm reserve mean there is no incentive for the Company to control storm costs, as OCA witness Mugrace states?[64]

A. No. All expenditures deferred in the storm reserve account are subject to review for reasonableness in a rate case when the Company seeks to claim them. Importantly, OCA has not conducted a reasonableness review of these costs but instead has generally opposed the Company's ability to fully recover the costs.

[62] Met-Ed Rate District Docket Nos. R-2014-2428745 and M-2013-2341990, Penelec Rate District Docket Nos. R-2014-2428743 and M-2013-2341994, Penn Power Rate District Docket Nos. R-2014-2428744 and M-2013-2341993, and West Penn Rate District Docket Nos. R-2014-2428742 and M-2013-2341991.
[63] Met-Ed Rate District Docket No. R-2016-2537349, Penelec Rate District Docket No. R-2016-2537352, Penn Power Rate District Docket No. R-2016-2537355, and West Penn Rate District Docket No. R-2016-2537359.
[64] OCA St. No. 1 at 21.

V. Workforce Development and Training

Q. Do any of the other parties comment upon FE PA's workforce development and training in their direct testimony?

A. Yes. OCA witness Mr. Mugrace (OCA Statement No. 1) and IBEW 777 witness Kline (IBEW Statement No. 1) both do. FE PA witness Wade Smith addresses OCA's claims regarding the recovery of Workforce Development costs in his rebuttal testimony (FE PA Statement No. 2-R). I will response to IBEW 777 witness Kline.

Q. Please summarize IBEW witness Kline's testimony regarding FE PA's Workforce Development efforts.

A. Mr. Kline acknowledges that labor, which makes up 66% of the Company's O&M expenditures, is due to labor, and that those costs will continue to increase. Mr. Kline also acknowledges the need to fully fund those costs so the Met-Ed Rate District can continue to proactively groom and train workers to replace those lost through attrition. The Met-Ed Rate District specifically, as well as FE PA as a whole, faces challenges in obtaining qualified resources in advance of planned retirements. New employees require a substantial amount of time and money to train so that those new employees become qualified and capable of replacing the more seasoned employees.

Q. Do you agree with Mr. Kline's statements on behalf of IBEW regarding training requirements for contractors?

A. Mr. Kline's statement that the Company imposes less stringent training and certification requirements for contractors than it does for internal employees, specifically the requirement for the Edison Electric Institute ("EEI") certification for layout, mapping,

design specialists, and relay technicians, is technically correct but misses a critical point.[65] Specifically, the training and certification requirements for FE PA employees under the collective bargaining agreement ("CBA") are part of the negotiated contract and agreed to by the IBEW. The Company does not specify the types of education, training, or certification needed by contractors. Contractors are hired to perform a specific job to the Company's specifications; how those companies achieve those final results is up to those companies to decide, including the training and certifications of their employees.

Q. What is your response to IBEW witness Kline's statement that contractors maintain full-time employees and office space within FE PA buildings?

A. As stated by Mr. Kline, some contractors do maintain office space and employees within FE PA buildings. These employees and spaces are part of contractual agreements with those specific contractors that work on multiple projects or long-term projects within the FE PA footprint. This agreement provides a cost-saving benefit to ratepayers by providing onsite office space and access to job sites thus reducing travel time from their own offices. These spaces within FE PA buildings are used by contractors for work on FE PA projects and not the contractor's own business purposes. I do not believe this is the appropriate time and format to raise this issue during a rate case and, even if it were appropriate, this testimony provides no basis for any adjustment to the Company's revenue requirement.

[65] IBEW St. No. 1 at p. 8.

Q. Do you agree with IBEW witness Kline's further recommendation that the PUC require the Met-Ed Rate District to file an Annual Workforce Planning Report with the PUC?[66]

A. No. Met-Ed and the other FE PA Rate Districts provide staffing updates to the Commission on a quarterly basis in the Company's Quarterly Reliability Reports. These staffing updates include distribution line workers, substation workers, and transmission line workers. These quarterly updates provide the actual number of hires, internal transfers, attrition, and the expected number of hires for the year. The Company has employees dedicated to monitoring FE PA's, (including Met-Ed) workforce, attrition, and hiring needs, and addressing the challenges to meeting its hiring needs. In addition, this very topic is routinely reviewed by the Commission through its routine management audits and efficiency investigations. The Company does not believe the extra time and resources spent on additional annual reporting to the Commission will benefit the ratepayers or have a meaningful impact on the Company's hiring plans.

Q. Is Mr. Kline correct that "some departments have not received safety training in years"[67]?

A. This is not an accurate statement. FE PA identifies Safety as one of its five core values, which also include Integrity, Performance Excellence, Stewardship, and Diversity, Equity, and Inclusion. Safety means we keep ourselves and others safe, and includes the following four pieces: 1) We collaboratively work together to identify, control and reduce exposure for self and others, 2) We recognize others for their effort to control exposure for self and

[66] IBEW St. No. 1 at p. 14.
[67] IBEW St. No. 1 at p. 17.

others, 3) We courageously coach each other to ensure exposures are controlled for self and others, and 4) We consistently follow our safety rules, procedures and programs to keep us safe. The Company has annual safety training requirements that all employees must meet. These requirements vary by position. For example, a lineman is required to receive and successfully complete more safety training than an office employee. The completion of all required safety training is tracked by the FE PA Workforce Development department. The Company utilizes various means to conduct training, including in person training and online training. The standardized approach of online training helps ensure consistency across the entire FE PA footprint.

Q. Would you like to address Mr. Kline's recommendations for screening project bids from contractors?[68]

A. Yes. The Company does have a screening process when bidding contractor projects. The Company currently meets two of the three criteria described by Mr. Kline. First, all onsite contractors must have a valid Certificate of Insurance with standard coverage requirements. Some work types have more stringent coverage than others. These requirements are outlined in the specific contract or bid and is verified by the Insurance Risk group within the FE PA Supply Chain department before any purchase order is approved. Second, FE PA's safety requirements are included in every contract and bid and all contractors are expected to meet those safety requirements. However, how individual companies meet those minimum safety requirements may vary from the methods used by FE PA. The Company does not verify individual contractor companies' participation in apprenticeship and training programs. As I previously stated, contractor companies are hired to produce

[68] IBEW St. No. 1 at p. 9.

a finished project. How those companies develop that end product, the education requirements, and training requirements they impose on their own employees is not dictated by FE PA and I do not recommend this be included in project bid requirements.

Q. Would you like to address Witness Kline's assertions that the IBEW 777 supports the increased use of internal labor over contractors for vegetation management work, I&M for the overhead circuit and overhead transformer programs as they transition to a two-year cycle, and well as other work sited throughout their testimony?

A. Yes. The Company also supports the use of internal labor over contractor when possible and feasible. The Company performs an analysis when determining if internal labor or contractor labor is more cost effective and beneficial for the ratepayers. This analysis must consider a number of factors such as seasonality of the work, such as with vegetation management, collective bargaining agreements, availability of internal labor, duration of projects, and specialized skills or equipment needed. Additionally, as provided in FE PA Response to IBEW Interrogatory Set I, No. 38, the Company plans to increase or hold current levels of most positions covered by the CBA within the Met-Ed Rate District. The Company has also implemented the Journey Line Worker initiative specifically to increase the number of qualified line workers across FE PA and the broader FirstEnergy footprint.

VI. REBUTTAL REGARDING ACT 40 OF 2016

Q. Do any other parties make recommendations related to the requirements of Pennsylvania Act 40 of 2016 ("PA Act 40" or "Act 40")?

A. Yes. OCA witness Mr. Mugrace addresses the requirements of Act 40. Although witness Mugrace accepts the Company's satisfaction of Act 40's requirement that 50% of the

hypothetical Consolidated Tax Adjustment ("CTA") is being used to support reliability or infrastructure related to the rate-base eligible capital investment, he argues that the Company has not demonstrated the remaining 50% is being used for "general corporate purposes." OCA Statement No. 1 at 82-83. Mr. Mugrace offers his own definition of "general corporate purposes" and ultimately argues that FE PA has not identified how this amount will be used to benefit ratepayers and further insinuates, without any evidence, that FE PA will use this hypothetical amount to benefit its shareholders. OCA Statement No. 1 at 82.[69] He therefore recommends that this hypothetical amount should be used as a source of non-investor supplied capital and reduces FE PA's rate base balance by this amount. OCA Statement No. 1 at 83.

Q. Does the Company agree with Mr. Mugrace's recommendation?

A. No, it does not.

Q. Why not?

A. Initially, I note that FE PA witness Gawlik identifies flaws related to Mr. Mugrace's calculation in his rebuttal testimony (FE PA Statement No. 5-R). Moreover, the Commission and the courts have repeatedly rejected Mr. Mugrace's recommendations related to Act 40.

[69] I note that Mr. Mugrace mistakenly refers to PECO in his direct testimony when making this claim.

Q. Mr. Hawkins, to be clear, is the Company using 50% of the hypothetical amount calculated pursuant to Act 40 by FE PA witness Mr. Gawlik for general corporate purposes?

A. Yes, it is. Even under Mr. Mugrace's limited definition of general corporate purposes, he recognizes that this term could broadly refer to any law expenditures by the public utility. FE PA plans to make a variety of expenditures that fulfill its general purpose as a public utility in the FPFTY.

Q. Can you provide any specific examples of projects that this amount will be used to support?

A. While it is not practice to trace a hypothetical amount to specific projects, 50% of the Act 40 amount calculated by Mr. Gawlik will be used to support meter related work, streetlighting restorations, underground locating, maintenance of substations, maintenance of lines, and outage management, among other projects and work that fulfill FE PA's purpose to provide safe and reliable electric service to its customers.

VI. REBUTTAL REGARDING MANAGEMENT PERFORMANCE

Q. Do any of the other parties make recommendations regarding FE PA's Return n Equity ("ROE") related to the quality or reliability of the service it provides?

A. Yes. OCA witness Dr. Griffing recommended that the PUC reduce the Company's awarded ROE by 10 basis points in light of "poor reliability and service quality performances." OCA St. No. 2 at 43. He relies on the testimony of OCA witness Alexander (OCA Statement No. 6) and the testimony of OCA witness Konidena (OCA Statement No. 7) to conclude that FE PA's service reliability is poor.

Q. Does FE PA agree that a downward adjustment to ROE related to service reliability and quality is warranted?

A. No. I have addressed OCA witness Konidena's testimony regarding the reliability of the Company's service, above. Importantly, the reliability issues identified by Mr. Konidena are substantially driven by vegetation-related outages that impact FE PA's system. The Company has set forth a plan to improve reliability and substantially decrease vegetation-related outages going forward. However, what Mr. Konidena ignores is that the Company has complied with its PUC-approved vegetation management plants historically. Where FE PA has met regulatory requirements, it should not be penalized in its requested ROE. FE PA witness Jones (FE PA Statement No. 8-R) addresses the alleged service quality issues advanced by Ms. Alexander. Having rebutted each of OCA's witnesses relied upon by Dr. Griffing, there is no basis for his proposed reduction to ROE.

Q. Are there other reasons why the reduction to ROE related to service reliability and quality is not warranted?

A. There are two. First, it ignores that there are areas where the Company has hperformed well. Second, it ignores the fact that the Company did not request a management performance adder to ROE in this case.

Q. Where has FE PA performed well in regards to the service it provides?

A. FirstEnergy is regularly recognized in the areas of storm recovery, Diversity, Equity, and Inclusion (DEI), Environmental, Social, and Governance (ESG) areas, and customer experience.

Related to storm recovery, the Edison Electric Institute (EEI) has recognized FirstEnergy for the 19th consecutive year for our storm response efforts through the Emergency Recovery Award. The award commends employees' outstanding response in restoring power to hundreds of thousands of customers in Ohio, Pennsylvania, West Virginia, Maryland and New Jersey following Winter Storms Finn and Gerri in January 2024. EEI presents awards twice annually to member companies for extraordinary power restoration efforts or assistance to other electric companies after service disruptions caused by weather conditions and other natural events. The winners were chosen by a panel of judges following an international nomination process. On January 9, crews from across FirstEnergy bore the brunt of Winter Storm Finn, which brought strong winds, heavy rain, ice, and snow. The tree- and flood-related damage was widespread, consisting of hundreds of broken poles and crossarms, downed power lines, and fallen trees and debris blocking road access. By January 11, employees had restored power to 97% of the 373,000 customers who had lost power due to Winter Storm Finn. That restoration effort was quickly followed by response to Winter Storm Gerri, which began impacting FirstEnergy's service territory on January 12 with severe winds, rain and heavy, wet snow, affecting 192,000 customers. Following the company's Emergency Response Plan, thousands of FirstEnergy line workers, hazard responders, forestry crews, contractors, and safety and support personnel collectively worked more than 422,000 man-hours during the two storms, replacing 927 poles, 625 transformers and about 72 miles of wire.

Relative to FirstEnergy's DEI efforts, the Company has been recognized as a Best Employer for Diversity by *Forbes*; as a Top Utility, Top Company for Philanthropy, Top Company for ESG, and Top Company for Board of Directors List for *DiversityInc*; and by

various gender, disability, veteran, supplier, race/ethnicity organizations for our strong diversity programs and emphasis. Thus far in 2024, FirstEnergy was named Akron Urban League's Employer of the Month for employees' commitment to living out the company's core values of Performance Excellence and Diversity, Equity, and Inclusion within the local communities we serve – and our efforts to foster a welcoming, stimulating and rewarding work culture. FirstEnergy was also named, for the second year in a row, a Top 50 Diversity Employer by *Minority Engineer* magazine. The rankings are determined based on a survey of randomly selected Minority Engineer readers who were asked to name the employers where they would most like to work or that they believe provide a positive working environment for members of minority groups. *Newsweek* also named FirstEnergy as One of America's Greatest Workplaces in 2024 on three separate lists, citing efforts to promote diversity and mental wellbeing. FirstEnergy received the maximum score of five stars on both the America's Greatest Workplaces for Diversity 2024 and America's Greatest Workplaces for Mental Wellbeing 2024 rankings. FirstEnergy has been named to the inaugural 2023-24 list of Best Companies to Work For in the Utility Industry by *U.S. News & World Report*. The recognition reflects FirstEnergy's commitment to its team members through quality pay and benefits, career opportunities, professional development and more. For the utility industry, FirstEnergy ranked sixth out of the 18 companies included. Our ongoing commitment to DEI remains essential to our forward-looking and future-building strategy, and we continue to earn local and national recognition for our efforts.

ESG is another area in which FirstEnergy is being recognized. In 2022, FirstEnergy's vegetation management program was recognized by the ROW Stewardship

Council as a fully accredited ROW Utility Steward. As of January 2024, FirstEnergy is one of only ten electric companies in the country to be recognized as a fully-accredited ROW Steward for our Integrated Vegetation Management (IVM) practices. This accreditation program establishes responsible standards of excellence for ROW management and independently evaluates utilities' IVM practices according to more than 200 verifiers. The program promotes the application of IVM and best management practices to utility vegetation managers to maintain power system reliability and address ecological concerns. As the largest electric utility to be recognized, this accreditation highlights the diverse and innovative team required to execute a successful IVM program of our scale and standards, improving habitats and providing ecological benefits for pollinators and other wildlife as a result. FirstEnergy has also been a Tree Line USA award recipient since 1998. This National Arbor Day Foundation program, in collaboration with state foresters, recognizes best practices in public and private utility arboriculture, demonstrating how trees and utilities can co-exist for the benefit of communities and citizens. FirstEnergy has also been recognized by the U.S. Fish and Wildlife Service with a Certificate of Inclusion for enrollment in the Nationwide Candidate Conservation Agreement with Assurances (CCAA) for Monarch Butterfly Partner on Energy and Transportation Lands. The work to create the CCAA was led by the Rights-of-Way as Habitat Working Group at the University of Illinois-Chicago, along with more than 40 organizations across the country including FirstEnergy, to create a national, multi-sector collaborative effort to develop a voluntary conservation agreement to provide habitat for the monarch butterfly. The monarch butterfly has experienced drastic population losses, primarily driven by habitat loss throughout the monarch butterfly's migratory range, and loss of its obligate host plant,

milkweed. If the agreement had not been developed and the monarch butterfly became a Federal threatened or endangered species, utilities would incur additional regulatory requirements to protect the species and could expect regulatory uncertainty, additional permitting or minimization requirements, and potential project delays. In terms of ESG rating scores, FirstEnergy has been actively engaging with rating organizations to continue to improve transparency and disclosures to improve ESG ratings. FirstEnergy has improved ESG scoring on MSCI, S&P Global Ratings, CPA-Zicklin, and Sustainalytics since 2020.

The J.D. Power Institute has issued several awards specific to FE PA related to customer experience. In recent years, West Penn Power received the Customer Champion award from Cogent Syndicated Customer Utility Champion (Residential) in 2019, in 2021, Penn Power received the top award from JD Power Residential (East Midsize), and in 2023, Penn Power received the Customer Champion award from Cogent Syndicated Customer Utility Champion (Residential). Per J.D. Power's website, "J.D. Power Awards provide highest performing companies within our benchmarking studies the chance to let consumers know that they put their customers first. As the trusted symbol of the Voice of the Customer, our awards help companies increase consumer consideration and ensure that highest performing brands stand out in the crowd." While FirstEnergy does not subscribe to J.D. Power, the Company has received several awards.

Q. Why should the PUC recognize that FE PA did not request a management performance adder to ROE in this proceeding when evaluating OCA's adjustment?

A. The purpose of this base rate proceeding is to obtain the rate relief necessary to continue to provide safe and reliable service, and for the Company to enhance the service provided

relative to historic levels. OCA's adjustment appears to assume that FE PA is making no efforts to enhance the level of service provided to its customers over historical levels. This is not the case; rather, the Company has proposed a number of initiatives to prospectively enhance the level of service provided to its customers and has done so without seeking an ROE adder for historic management performance. Under such circumstances, OCA's downward adjustment to ROE is unnecessary and unreasonable, and could ultimately discourage a utility from continuously striving to improve its service for its customers.

VII. CONCLUSION

Q. Does this conclude your rebuttal testimony?

A. Yes.

FE PA Statement No. 13-R

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY

DOCKET NO. R-2024-3047068

Rebuttal Testimony
of
April Marx

List of Topics Addressed
Vacancy Rate Adjustments
Incentive Compensation

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REBUTTAL TESTIMONY
OF
APRIL MARX

I. INTRODUCTION AND PURPOSE

Q. Please state your name and business address.

A. My name is April L. Marx. My business address is 76 S. Main Street, Akron, Ohio 44308.

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

A. I am employed by FirstEnergy Service Company ("FESC"), a subsidiary of FirstEnergy Corp. ("FirstEnergy"), as the Director of Total Rewards. I am responsible for Executive Compensation and Retirement Programs, Employee Compensation, Payroll and Time, and Benefits. In addition, I oversee the Human Resources ("HR") Technology group. Effective August 1, 2024, I will be the acting Chief Human Resources Officer.

Q. What is your educational background and professional experience?

A. I have a bachelor's degree in business economics from the College of Wooster and a Master of Business Administration from the University of Phoenix. I joined FirstEnergy in June 2005 as an Assistant Business Analyst. After a series of promotions, I was named Supervisor of FirstEnergy Utilities Long-Term Planning. In 2013, I led a Financial Transformation project and was subsequently named the Director of Work Management and Performance Improvement. In 2016, I was named Director of Strategy and in 2018, was named Director of Strategy and Corporate Responsibility. In August 2022, I was named Assistant Controller, FirstEnergy Utilities. I became the Director of Total Rewards in January 2023 and in April 2024 expanded my responsibility to include Director of HR Technology on an interim basis.

Q. On whose behalf are you testifying in this proceeding?

A. I am testifying on behalf of FirstEnergy Pennsylvania Electric Company ("FE PA" or the "Company").

Q. What is the purpose of your rebuttal testimony?

A. The purpose of my rebuttal testimony is to respond to certain portions of the following direct testimony submitted by the Pennsylvania Public Utility Commission's ("PUC" or the "Commission") Bureau of Investigation and Enforcement ("I&E") and the Pennsylvania Office of Consumer Advocate ("OCA"): I&E Statement No. 1, the direct testimony of Vanessa Okum; and OCA Statement No. 1, the direct testimony of Dante Mugrace. Specifically, I respond to adjustments advance by I&E witness Okum and OCA witness Mugrace related to (1) vacancy/headcount as applied to FE PA's payroll expense claim and related claims, and (2) FE PA's claims to recover costs associated with incentive compensation programs.

Q. Are you sponsoring any exhibits with your rebuttal testimony?

A. No.

II. REBUTTAL REGARDING VACANCY RATE ADJUSTMENTS TO PAYROLL EXPENSE AND PAYROLL EXPENSE RELATED CLAIMS

Q. Do any of the other parties recommend an adjustment to FE PA's claimed payroll expense?

A. Yes. I&E witness Okum recommends a reduction to FE PA's capitalized payroll and payroll expense claims based on a vacancy rate she calculated for each of FE PA's Rate

Districts.[1] I&E witness Okum bases her proposed vacancy rates upon the actual vacancy rate experience by each of the Rate Districts in fiscal year ended December 31, 2023, which is the historic test year ("HTY") in this case.[2] Ms. Okum then uses this same vacancy rate to propose adjustments to the capitalized and expensed portions of employee benefits[3] and payroll taxes.[4]

OCA witness Mugrace similarly recommends reductions to various categories of payroll expenses based upon a vacancy rate adjustment.[5] Mr. Mugrace bases his vacancy rate adjustment upon the average of actual vacancy rates experienced by FE PA from 2019-2023 (discounting 2022 as an anomaly).[6] Mr. Mugrace then makes derivative adjustments to the Company's payroll taxes claim.[7]

Q. Does FE PA agree with the adjustments proposed by I&E and OCA with respect to a vacancy rate?

A. No.

Q. Please explain why not.

A. It is not appropriate to single out one historical component of labor and apply a reduction to other costs. Although there may be a vacancy rate, which is expected and normal in day-to-day operations, it is not appropriate to isolate the historical performance of one component of labor costs. When there is a lower headcount than planned, the portfolio of

[1] I&E St. No. 1 at pp. 12-13.
[2] I&E St. No. 1 at p. 14.
[3] I&E St. No. 1 at pp. 17-18.
[4] I&E St. No. 1 at pp. 21-22.
[5] OCA St. No. 1 at pp. 37-38, 43, 51, 54, 59.
[6] OCA St. No. 1 at pp. 37-38.
[7] OCA St. No. 1 at p. 78.

customer focused and reliability work is still completed with existing employees on overtime, or FE PA retains contractors to complete the work. Furthermore, with respect to the derivative adjustments to payroll taxes, applying a headcount factor to labor costs does not take into consideration the actual cost of the employee in terms of salary which is the foundation for payroll taxes. In summary, applying the vacancy rate adjustments proposed by I&E and OCA will negatively impact FE PA's ability to obtain the necessary resources to complete the portfolio of required work utilizing projected employee headcount. In turn, this will result in FE PA incurring additional costs related to overtime and contractors, employee retention (related to recruiting and hiring new employees to fill positions where existing employees depart due to burnout) than can be recovered through base rates.

III. REBUTTAL REGARDING INCENTIVE COMPENSATION PROGRAMS

Q. Do any of the other parties propose adjustments to the Company's claim to recover costs related to incentive compensation plans?

A. Yes. I&E witness Okum recommends that the Commission disallow recovery of certain expenses related to stock-based incentive compensation paid to FESC employees under the Short-Term Incentive Compensation ("STIP") and Long-Term Incentive Compensation ("LTIP") programs, which would reduce the Company's expenses claimed by $24,443,237.[8] OCA witness Mugrace proposes adjustments to several aspects of the Company's incentive compensation programs, which taken together would decrease the Company's proposed costs by $4,744,138 (related to STIP) and $8,629,446 (related to LTIP).[9]

[8] I&E St. No. 1 at p. 24.
[9] OCA St. No. 1 at pp. 41-42.

Q. Do you agree with either of the adjustments proposed by I&E or OCA?

A. No. First, there is a major flaw in Mr. Okum's recommendation that the STIP program is not a stock-based incentive program, so the entire basis for his recommendation as to STIP is unfounded. Further, as a general matter, I initially note that both OCA and I&E attempt to evaluate these incentive compensation programs in isolation. These attempts to single out and disallow aspects of overall compensation plan costs should be rejected because they disregard the fact that FE PA is entitled to recover in rates all costs reasonably necessary to provide electric service. To serve its customers, FE PA must be able to recruit and retain qualified employees, managers, executives and directors. Its ability to do so is directly related to its ability to provide reasonable and competitive compensation to qualified individuals. Relatedly, attempts to further isolate specific aspects of incentive compensation programs are contrary to how the PUC evaluates these programs as a whole. The other parties' attempts to disallow certain aspects of overall compensation would harm the Company's ability to recruit qualified individuals, and would fail to provide just and reasonable rates, as I explain below.

Q. Please explain why you disagree with I&E witness Okum's recommendation to disallow all costs related to the STIP.

A. All compensation expenses are a normal and reasonable cost of doing business, whether they are fixed or variable, and utilities should be allowed to recover reasonable costs associated with these expenses. FESC employees provide valuable support to FE PA's operations and customers. This support includes but is not limited to the following departments customer, engineering, distribution system operations, forestry, and health and safety. Furthermore, the use of an operating earnings per share ("EPS") metric as one of

the key performance indicators ("KPIs") for measuring STIP performance does not warrant disallowance of any portion of the STIP expense. The FE PA's financial and operational KPIs are intertwined and cannot be viewed as mutually exclusive. Strong financial performance provides the financial resources for operational success. For instance, strengthening FE PA's balance sheet leads to higher credit ratings and lower cost of capital, which supports investments that drive continued and enhanced operational reliability. Strong financial performance also delivers an internal source of capital and reduces the need to seek financing, which can help control the frequency of requested base rate increases. Accordingly, both the financial and operational metrics under the STIP provide a benefit to customers as well as shareholders. Similarly, the Company's KPI oriented around vigilance regarding operations and maintenance expense levels incentivizes employees to prudently incur expense and operate in as efficient a manner as possible – also to the benefit of our ratepayers.

Q. Is the use of Operating EPS as a KPI for determining compensation unique to the STIP?

A. No. Based on benchmarking, the STIP is aligned with our peer companies' market practices. According to a 2021 WorldatWork Incentive Pay Practices Survey for Publicly Traded Companies, eighty-nine percent of participants reported that their organizations offer an annual incentive program with performance metrics designed to reward the accomplishment of specific results similar to the Company's STIP. The fact that this type of compensation is common amongst our peers further demonstrates that if FE PA is prohibited from recovering the costs of offering this type of compensation, it will either:

(1) result in a competitive disadvantage in the labor market; or (2) necessitate increases to base salaries to remain competitive as explained below.

Q. If all or a portion of STIP expense is disallowed in this proceeding, what would be the effect on the competitiveness of the FE PA's total compensation package?

A. The effect would be that the compensation offered would no longer be competitive with the external market, significantly impacting the Company's ability to attract and maintain a qualified and talented workforce. As a result, to attract and retain qualified and talented employees, the Company would need to increase base salaries, which would otherwise increase fixed payroll costs. It is FE PA's strong belief, which is consistent with the determinations and practices of others in the utility industry and, in fact, industry generally, that a variable incentive component of overall compensation, such as the STIP, should be maintained instead of simply increasing base salaries. Incentive programs offering a variable component provide the additional benefit of motivating employees to achieve superior operational and financial performance. In this way, maintaining a variable component of overall compensation benefits customers.

Q. Please explain why you disagree with I&E witness Okum's recommendation to disallow all costs associated with the LTIP.

A. All compensation expenses are a normal and reasonable cost of doing business, whether they are fixed or variable, and utilities should be allowed to recover reasonable costs associated with these expenses. The use of financially-related KPIs does not warrant the disallowance of the LTIP expense. Similar to the STIP, the KPIs used for determining LTIP compensation provide benefits to customers and shareholders. The level of payout is dependent on the successful achievement of the KPIs over a three-year period, fostering

an environment of superior customer service and successful business operations, which again go hand in hand. This three-year period also offers incentives for affected employees to stay with the Company given the vesting period, which benefiting both the Company and its customers by maintaining stability and allowing for retention of knowledge base and critical skillsets. A compensation package that benefits both customers and shareholders ensures superior customer service, investment into FE PA, successful business operations, improved reliability, and continued employment in the Commonwealth.

Q. Is the structure for LTIP compensation unusual as compared to similarly situated companies?

A. No, it is not unusual. According to Farient Advisors, the LTIP is consistent with similarly-situated organizations. FE PA's LTIP is 100% at-risk, which is considered a good governance practice, while our peers tend to use a combination of time-based awards (approximately 30%) and performance-based awards (approximately 70%) in their long-term incentive programs. According to the 2021 WorldatWork Incentive Pay Practices Survey for Publicly Traded Companies, 94 percent of participants reported that their organizations offer a long-term incentive program, which is based on performance for a period longer than one fiscal year. Most companies (92%) grant long-term incentives on an annual basis, and a majority of companies (66%) vest long-term incentives over three years. According to Farient Advisor's review in July 2023, FirstEnergy's programs, as a whole, place less emphasis on Relative TSR (35% vs 50% median weighting for our utility peers) and a greater focus on long-term earnings (65% vs 40% median weighting for our

utility peers) compared to our utility peers. However, both Relative TSR and long-term earnings are still the most prevalent long-term KPIs among our utility peers.

Q. If 100% of LTIP expense is disallowed by the PUC, what would be the effect?

A. The LTIP is an integral part of FE PA's total compensation package. If certain of the Company's management-level employees and executives do not receive LTIP compensation, FE PA would no longer offer a competitive compensation package and could not attract and retain these employees. As a result, the Company would be required to increase base salaries for these employees. As previously explained, a variable component of overall compensation should be maintained instead of simply increasing base salaries. Incentive compensation programs create incentives that motivate employees to achieve stronger financial and operational performance, which ultimately benefits customers.

Q. Why do you disagree with OCA witness Mugrace's recommendations with respect to STIP and LTIP costs?

A. I disagree with his proposals for the same reasons I disagree with I&E's witness. As stated above, STIP and LTIP are critical to ensuring the Company attracts new strong talent and retains current employees. Furthermore, STIP and LTIP goals are aligned to external benchmarking and the organization's core values, and focused on operational, customer and financial performance. If the incentive programs would be disallowed, employee base pay would be increased to maintain competitiveness. This would remove the variable component of pay that is aligned with the Company's value of performance excellence.

Q. Have FE PA's Rate Districts or the "Predecessor Companies" recently had their incentive compensations reviewed by the PUC?

A. Yes. Most recently, the PUC reviewed both the STIP and the LTIP as a part of a management audit.[10] Therein, the PUC recognized that the STIP and the LTIP "make up the variable incentive components of overall compensation" and that FE PA's "corporate compensation strategy adheres to a pay-for-performance philosophy, which includes components of both base pay and incentives, to reward individual, business unit, and corporate results."[11] And, importantly, the operations and safety performance-based metrics included in the STIP and LTIP were adopted in response to recommendations advanced by the PUC. Clearly, the PUC has determined these programs are a key part of FE PA's overall compensation strategy, and recognized that this compensation strategy is performance based, with operational and safety targets that benefit customers.[12]

Q. Has the Commission ruled on incentive compensation programs in other public utilities' claims?

A. Yes. I am aware that the PUC has rejected proposed adjustments to other public utilities' claims for incentive compensation, in the past. In PPL Electric Utilities Corp.'s ("PPL Electric") 2012 base rate proceeding, witnesses on behalf of I&E and the OCA recommended disallowance of half of PPL Electric's performance compensation expense

[10] *FirstEnergy Pennsylvania Companies Management and Operations Audit*, Docket No. D-2020-3023106 (issued June 16, 2022) ("2022 Management Audit Report").
[11] 2022 Management Audit Report, at p. 146.
[12] *FirstEnergy Pennsylvania Companies Management and Operations Audit*, Docket No. D-2013-2365991 (issued Feb. 12, 2015).

claim, thereby requiring shareholders to share equally in the cost of its performance compensation plan. The Commission rejected that proposal.[13]

After its decision in PPL Electric's 2012 base rate proceeding, the Commission again reiterated that incentive compensation programs must be evaluated "as a whole" as a part of total compensation to determine if there are benefits to customers.[14] Where the program contains both financial and operating metrics and goals, viewed as a whole, the utility is permitted to recover its costs. The PUC has consistently applied this reasoning with respect to utilities in Pennsylvania.

Here, the STIP and LTIP both have performance-based metrics. Thus, as a whole, the plans include appropriate factors demonstrating that the costs of these plans are recoverable in rates.

Q. Is there any merit to I&E's and OCA's arguments that the costs associated with the STIP and LTIP are not related to or benefitting the provision of safe and reliable electric service?

A. No. I am advised by counsel that a utility is not required to demonstrate that these programs benefit customers. Rather, they must show that an expense is reasonable, prudently incurred, and not excessive in amount. Even assuming that a benefits showing must be made, the STIP and LTIP programs are designed to support FE PA's core values, operational, customer and financial performance. All areas of the STIP and LTIP programs are related to safe and reliable electric service. As explained above, the financial goals

[13] *Pa. PUC v. PPL Electric Utilities Corp.*, Docket No. R-2012-2290597, at p. 26 (Final Order entered December 28, 2012) (internal citations omitted).

[14] *Pa. PUC, et al v. Aqua Pennsylvania, Inc. and Aqua Pennsylvania Wastewater, Inc.*, Docket Nos. R-2021-3027385, R-2021-3027386, et al., at pp. 100-101 (Order entered May 16, 2022); *Pa. PUC, et al. v. UGI Utilities, Inc. – Electric Division*, Docket No. R-2017-2640058, at pp. 73-74 (Order entered Oct. 25, 2018).

demonstrate achieving strong financial performance which provides the financial resources for operational success. For example, strengthening the FE PA's balance sheets leads to higher credit ratings and lower cost of capital, which supports investment that drives continued operational reliability. Strong financial performance also delivers an internal source of capital which supports our ability to fund our investment strategy focused on safe and reliable electric service.

IV. CONCLUSION

Q. Does this conclude your rebuttal testimony?

A. Yes.

FE PA Statement No. 14-R

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY

DOCKET NO. R-2024-3047068

Rebuttal Testimony
of
Jason De Stigter

List of Topics Addressed

Benefit Cost Analysis of Enhanced Vegetation Management Program

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REBUTTAL TESTIMONY
OF
JASON DE STIGTER

I. INTRODUCTION AND PURPOSE

Q. Please state your name and business address.

A. My name is Jason D. De Stigter. My business address is 9400 Ward Parkway, Kansas City, Missouri 64114. I am employed by 1898 & Co. as the Director of Utility Investment Planning in our Utility Consulting Practice.

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

A. I am employed by 1898 & Co. as a Director, and I lead the Utility Investment Planning team as part of our Energy and Utility Consulting Practice. 1898 & Co. was established as the consulting and technology consulting division of Burns & McDonnell Engineering Company, Inc. ("Burns & McDonnell") in 2019. 1898 & Co. is an international network of over 500 consulting professionals serving the Manufacturing & Industrial, Oil & Gas, Power Generation, Transmission & Distribution, Transportation, and Water industries. Burns & McDonnell has been in business since 1898, serving multiple industries, including the electric power industry. Burns & McDonnell is a family of companies made up of more than 15,000 engineers, architects, construction professionals, scientists, consultants, and entrepreneurs with more than 40 offices throughout the world.

Q. What is your educational background and professional experience?

A. I received a Bachelor of Science degree in Engineering and a Bachelor's in Business Administration from Dordt College, now called Dordt University. I am a registered Professional Engineer in the State of Kansas.

I am a professional engineer with 16 years of experience providing consulting services to electric utilities. Through my work at 1898 & Co. and Burns & McDonnell, I have extensive experience in asset management, capital planning and optimization, risk and resilience assessments and analysis, asset failure analysis, and business case development for utility clients. I have been involved in numerous studies modeling risk for utility industry clients. These studies have included risk and economic analysis engagements for several multi-billion-dollar capital projects and large utility systems. In my role as a Director, I have worked on and overseen risk and resilience analysis consulting studies on a variety of electric power transmission and distribution assets, including developing complex and innovative risk and resilience analysis models. My primary responsibilities are business development and project delivery within the Utility Consulting Practice with a focus on developing risk and resilience-based business cases for large capital projects/programs.

Prior to joining 1898 & Co. and Burns & McDonnell, I served as a Principal Consultant at Black & Veatch inside their Asset Management Practice, and, in that capacity, also performed risk and resilience studies. My full resume is included in Appendix A.

Q. On whose behalf are you testifying in this proceeding?

A. I am testifying on behalf of FirstEnergy Pennsylvania Electric Company ("FE PA" or the "Company").

Q. What is the purpose of your rebuttal testimony?

A. FE PA engaged 1898 & Co. to perform a benefit cost analysis ("BCA") for the proposed enhanced vegetation management program, as found in the Direct Testimony of Wade

Smith (FE PA Statement No. 2) and as further detailed in the rebuttal testimony of John Hawkins (FE PA Statement No. 12-R). This BCA is presented in order to rebut claims that the Company's enhanced vegetation management program is not justified, which were advanced by the Pennsylvania Public Utility Commission's ("PUC" or the "Commission") Bureau of Investigation and Enforcement ("I&E") in the direct testimony of Christine Wilson (I&E Statement No. 4), and the Office of Consumer Advocate ("OCA") in the direct testimonies of Dante Mugrace (OCA Statement No. 1) and Rao Konidena (OCA Statement No. 7). Specifically, my testimony discusses the introduction, approach, and conclusions of our BCA on FE PA's enhanced vegetation management program.

Q. Company witnesses Smith and Hawkins both describe the benefits of the enhanced vegetation management program is to improve reliability and safety. How does the BCA fit into this framework?

A. FE PA witnesses Smith (FE PA Statement No. 2) and Hawkins (FE PA Statement No. 12-R) have correctly described the main benefits of the enhanced vegetation management program are to improve reliability for customers and enhance safety. The BCA offers an alternative lens in which to evaluate the reliability benefits that can be obtained from the enhanced vegetation management program from a basis where the benefits and costs are in the same denomination, dollars. Specifically, the BCA monetizes the reliability (i.e., system average interruption duration index ("SAIDI") / system average interruption frequency index ("SAIFI")) improvement benefit stream of the enhanced vegetation management program using the Department of Energy ("DOE") Interrupted Cost Estimator ("ICE") Calculator while also including the avoided truck-roll costs. Whereas FE PA

witness Hawkins (FE PA Statement No. 12-R) describes the safety and reliability benefits of the program, which provide a primary and independent justification for the enhancements proposed by FE PA, my testimony describes the ***monetized*** reliability benefits of the program that can reasonably be anticipated to occur if it is authorized.

Q. Have you prepared any exhibits to accompany your testimony?

A. No.

II. APPROACH OVERVIEW

Q. Please provide an overview of the benefit-cost analysis approach employed by 1898 & Co.

A. 1898 & Co. employed a customer-centric, data-driven, and discounted cash flow based methodology to perform a benefit-cost analysis for the Company's enhanced vegetation management program. Benefits are estimated from a customer perspective and shown in terms of the (1) avoided customer outages due to vegetation, calculated as customer minutes interrupted ("CMI"), (2) monetization of the avoided vegetation CMI utilizing the DOE ICE Calculator, and (3) avoided reactive costs in terms of avoided truck rolls.

The approach utilized historical outage records from the Company Outage Management System ("OMS") and recalculates each vegetation outage assuming the Enhanced Vegetation Management investment were originally in place. The approach fundamentally assumes future outages will be similar to historical outages. On average, this assumption is appropriate for performing the benefits assessment for the program. However, if future weather events increase in severity and frequency, as many expect, this assumption is conservative. The methodology evaluates a range of scenarios for the

decrease in vegetation outages to understand the level of expected vegetation outage reduction needed to provide monetary benefits in excess of monetary cost.

Using each outage's recalculated customers interrupted ("CI") and CMI, the DOE ICE Calculator monetizes the mitigated outages by considering the types of customers impacted, count of customers impacted, and outage duration. It should be noted that CI and CMI are the numerator in the SAIFI and SAIDI calculations, respectively. Additionally, the avoided cost of crew deployments (which are a component of a utility's claims to recover storm damage costs in base rates) is included as a benefit to the utility for outages that are completely mitigated by investment.

The lifecycle present value ("PV") of monetized avoided customer outages and truck-roll costs is calculated by adjusting for inflation and discount rate over the lifecycle of the investment. This produces a lifecycle PV of benefits that can be directly compared to the cost of the investment through the BCR.

$$BCR = \frac{Benefit\ (Present\ Value\ \$)}{Cost\ (Present\ Value\ \$)}$$

Q. You mentioned that the quantified benefits methodology employed a discounted cash flow methodology, what assumptions are used in the calculation?

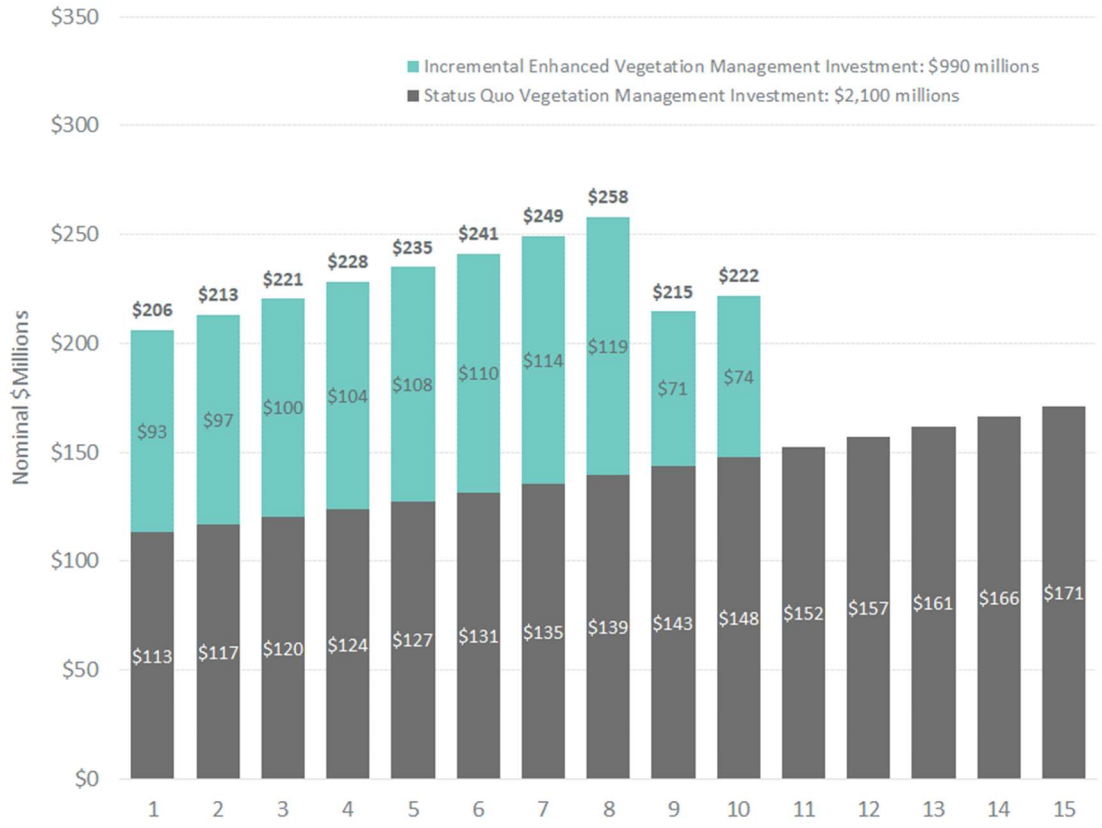
A. The discounted cash flow calculations were done over a 15-year time horizon. The evaluation assumed 3.0 percent for escalation and 7.0 percent for the discount rate.

Q. Why was a 15-year time horizon used when the Enhanced Vegetation Management Program is a 10-year program?

A. The evaluation assumes vegetation management investment levels will revert back to historical levels after the program is complete. The evaluation conservatively assumes that

the decrease in vegetation outages from the enhanced vegetation management program will be maintained as long as the status quo investment level is maintained for a period of 5 years. Figure 1 shows the forecasted overall investment level in vegetation management assumed within the evaluation. These values were provided by the Company.

Figure 1: Vegetation Management Program Investment Level Forecast



Q. Why was it necessary to perform a scenario analysis to understand the benefit cost of the enhanced vegetation management investment?

A. 1898 & Co. employed a scenario analysis given that several drivers of the program are currently not known. First, the specific types of vegetation management activity will be determined following field inspection. Second, the proposed program is a change in the Company's vegetation management approach. The current vegetation management

program generally utilizes a more reactive prioritizing of historical areas of high vegetation outages. The enhanced vegetation management program will generally be more proactive deploying proven solutions over two five-year trim cycles. This shift in approaches makes it challenging to understand the relationship between reactive investment and vegetation outage decrease versus proactive investment and vegetation outage decrease. Because of this lack of information, scenario analysis is appropriate to provide guidance in understanding whether the level of benefits needed to provide customer value are in the reasonable range. Third, the precise decrease in vegetation outages is challenging to estimate. In these cases, a scenario evaluation is appropriate.

Q. What scenarios were included in the evaluation?

A. The following scenarios with the respect to the historical improvement in vegetation outages were evaluated: 5%, 10%, 15%, 20%, 25%, 30%, 35%, 40%, 45%, and 50%. This range of scenarios was selected based on 1898 & Co.'s experience with vegetation management programs and the type of improvements that have materialized. The low range was provided to show the sensitivity of improvement to customer benefits.

Q. How were avoided customer outage and avoided reactive costs evaluated over the 15-year time horizon?

A. The evaluation assumes that the full benefits of avoided vegetation outages occur after the program is complete. This means that year 10 through year 15 of the time horizon get the full percentage decrease in vegetation outage for each scenario. For years 1 through 9, the evaluation included a ratio of the percentage of the program completed each year. Figure 2 shows this benefit profile.

Figure 2: Benefits Profile

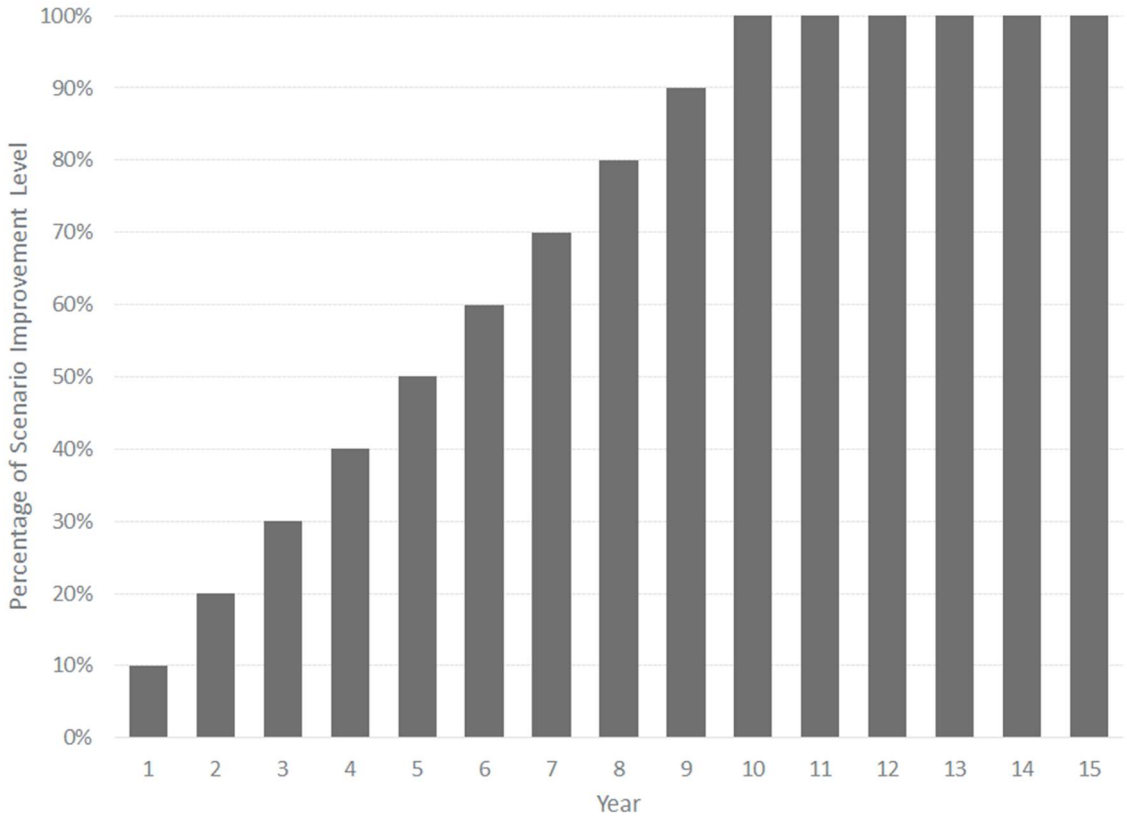
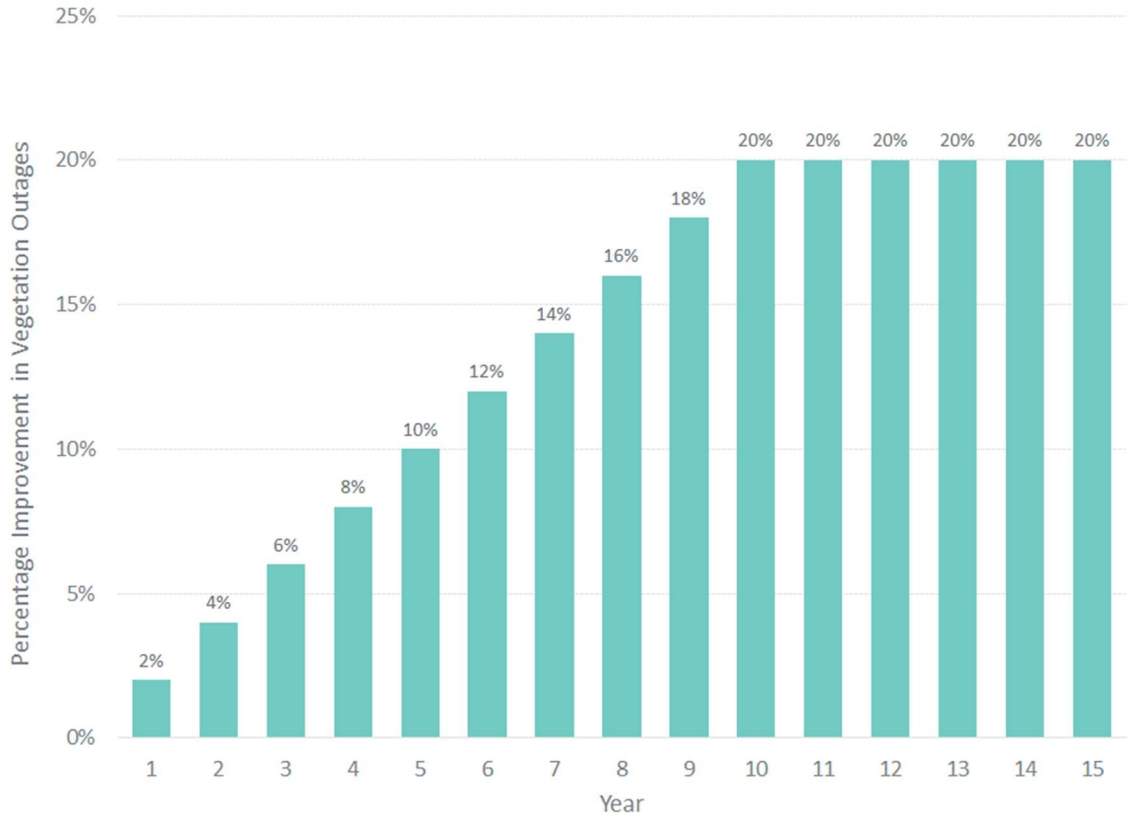


Figure 3 shows the annual percentage improvement in system vegetation outages for the 20% scenario utilizing the profile from Figure 2. Assuming the benefits of the enhanced vegetation management program are only maintained for 5 years following the completion of the program is a conservative assumption. It is likely that some level of improvement will persist following the 15-year time horizon.

Figure 3: Annual Improvement in System Vegetation Outages: 20% Scenario



Q. What outage records did the Company provide 1898 & Co.?

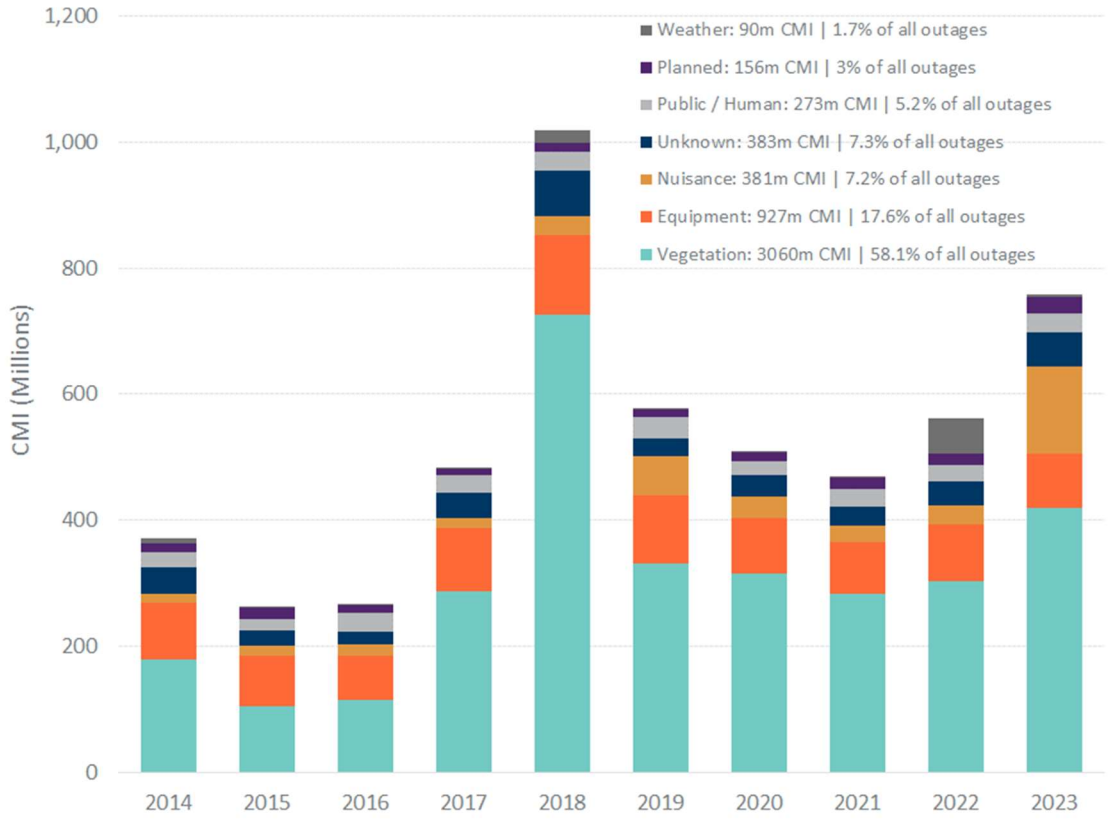
A. The Company provided 1898 & Co. with extracts from the OMS. The OMS includes detailed outage information by cause code for each protection device (breaker, recloser, fuse, etc.) over the last 10 years. The data includes outage causes, durations, CI, CMI, dates, and locations for approximately 284,267 outage events.

Q. What does the outage data show?

A. The outage data shows the significant impact of vegetation outages on the Company's customers. Figure 4 shows the annual CMI by major cause code. As the figure shows, vegetation cause code outages make up approximately 58 percent of all customer minutes interrupted. Of the approximately 284,267 outage events, 169,423 or 59.6 percentage of

these outage events are classified as vegetation outages. As noted above, 1898 & Co. recalculated the CI and CMI for each of these 169,423 vegetation outage events over the last 10 years for each scenario evaluated. With approximately 58 percent of outage causes linked to vegetation, any meaningful effort to improve reliability for FE PA customers requires a significant investment in vegetation management.

Figure 4: Historical Outage Summary

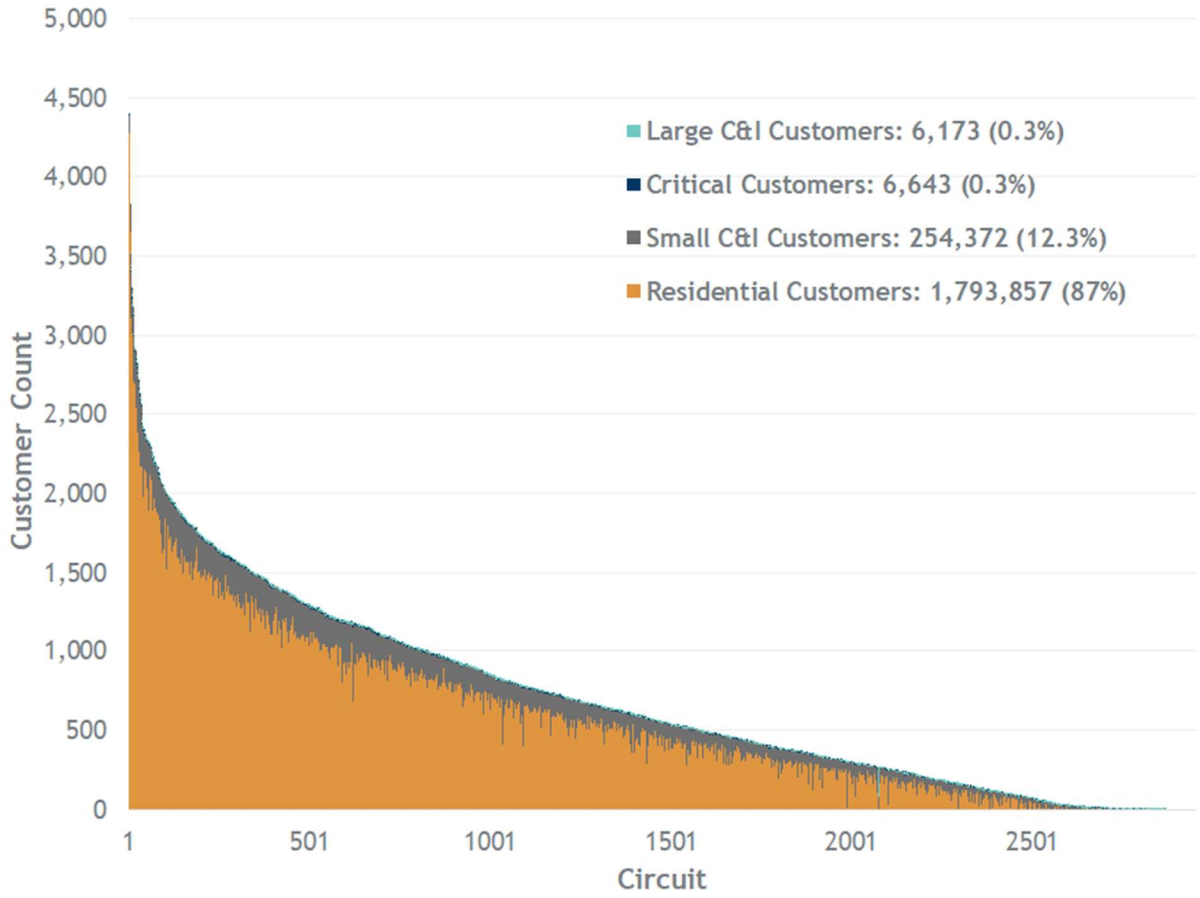


Q. How was FE PA's customer data incorporated into the evaluation?

A. FE PA serves a mix of residential, commercial and industrial customers. 1898 & Co. mapped customer counts and types to each of the protection devices on the distribution system. This was done for approximately 199,000 protection zones on the FE PA distribution system. A summary of this evaluation is shown for each circuit in Figure 5.

The figure shows that approximately 87 percent of all customers are residential, with 12.3 percent small commercial & industrial ("C&I") customers, 0.3 percent are large C&I customers, and 0.3 percent are critical customers. FE PA also provided 1898 & Co. with a list of critical customers on the system.

Figure 5: Customer Count and Type by Circuit



Q. Why were avoided customer outages monetized?

A. Outages were monetized by calculating the impact of the avoided vegetation CMI utilizing the DOE ICE Calculator, and the avoided costs of truck rolls. While outages (and preventing and managing outages) are primarily matters of safety, monetization of outages can allow for the evaluation of reliability benefits and the costs of investments to improve reliability to be in the same denomination or basis, dollars. This provides an improved

"apples to apples" comparison of benefits and costs and enables the calculation of a benefit cost ratio to simply understand the justification of investments, particularly where certain stakeholders in the regulatory process have challenged the benefits of costs of programs designed to enhance reliability. If a benefit to cost ratio is greater than equal to 1, the investment provides benefits in excess of costs.

Q. What approach was used to monetize outages?

A. To monetize the cost of an outage, the benefits approach utilizes the DOE ICE Calculator. The DOE ICE Calculator is a widely used electric reliability planning tool developed by Freeman, Sullivan & Co. and Lawrence Berkeley National Laboratory. This tool is designed for electric reliability planners at utilities, government organizations, or other entities interested in interruption costs and/or the benefits associated with reliability improvements in the United States. The DOE ICE Calculator was funded by the Office of Electricity Delivery and Energy Reliability at the DOE.

The calculator includes the estimated average interruption costs for residential, small C&I, and large C&I customers for a range of durations. The average interruption cost by category captures the full spectrum of end users (some with no impact and others with substantial impact) with one representative value per customer category that is appropriate for system wide business case development. 1898 & Co. used the DOE ICE Calculator values for the Commonwealth of Pennsylvania.

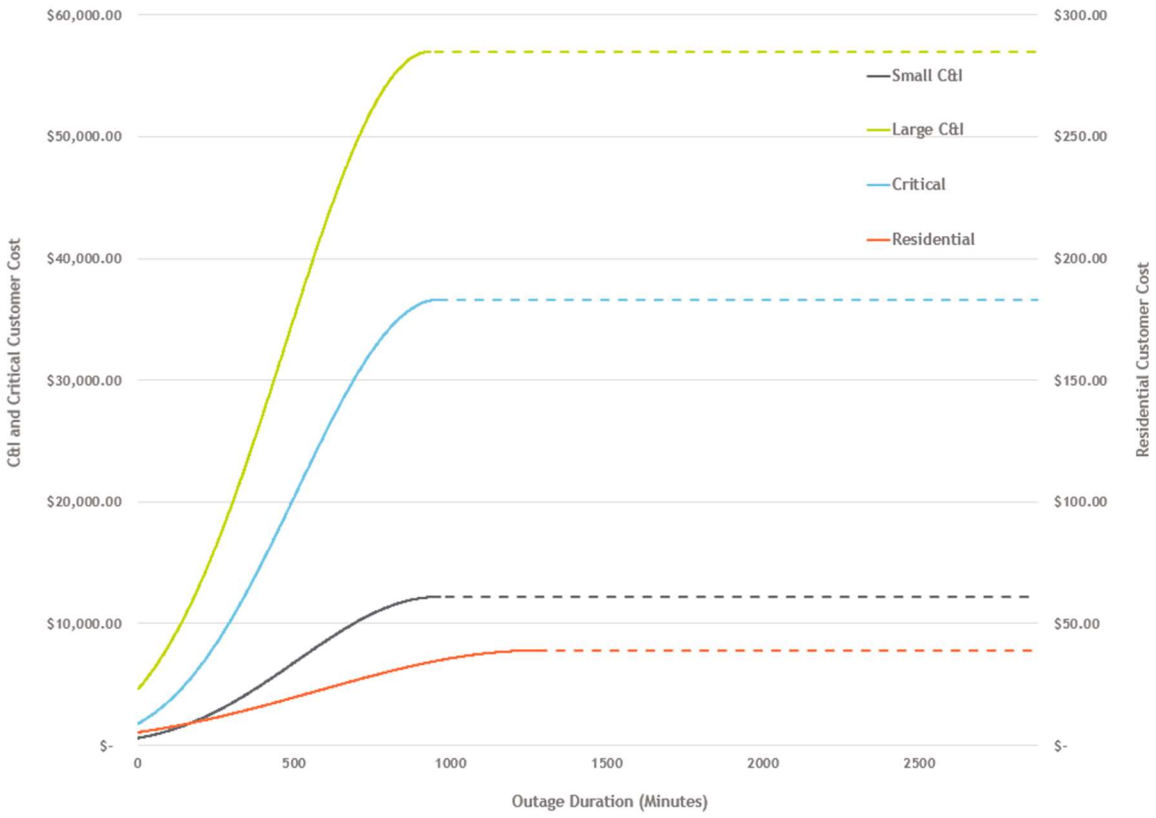
The value of interruption costs within the calculator are based on customer surveys from 15 research efforts conducted by 10 utility companies, resulting in 34 different data sets and totaling over 105,000 observations from 1989 to 2012. The data sets included over

44,000 Medium to Large C&I customers, 27,000 small C&I customers, and 34,000 residential customers.

The developers of the ICE calculator have also noted significant advancements in the societal use of technology. With most of the surveys being completed before these advancements, the developers of the ICE Calculator consider the current cost of interruptions for residential customers to be conservative. The developers of the calculator have received additional funding to update the surveys to reflect these key changes, especially the value of residential interruptions in a post-pandemic society.

The calculator includes the estimated interruption costs for residential, small C&I, and large C&I customers for a range of durations. 1898 & Co. also included a value for critical customers that is 3 times greater than the value for small C&I. The 3x multiplier is based on the 95th percentile of survey results above the mean value. Figure 6 shows the cost of interruptions for each class of Pennsylvania customers according to the DOE ICE Calculator including the adjustment for critical customers.

Figure 6: DOE ICE Calculator Monetized Cost of Outage Summary



Q. What is the PV of the enhanced vegetation management incremental investment from Figure 1.

A. As Figure 1 shows, the enhanced vegetation management investment is approximately $990 million over the 10-year period in nominal terms, also known as the dollars of that day. In PV terms using the discount rated noted above, this cost is approximately $716 million.

III. RESULTS OVERVIEW

Q. What are the results of the enhanced vegetation management scenario benefit-cost analysis?

A. Table 1 shows the results of the BCA for each percentage improvement in vegetation outages scenario. As the table shows, a 25 percent improvement in vegetation outages is equivalent to a 10.1 percent improvement in CMI. Any improvement to vegetation outages above 25 percent would provide additional benefits for customers. At a 50 percent improvement, or 20.1 percent improvement in whole system CMI, the BCR is nearly 2.2.

Table 1 Enhanced Vegetation Management BCA Scenario Results

Vegetation CMI Improvement Scenario	PV of Enhanced Vegetation Management Investment (Millions)	PV of Avoided Vegetation Outages: $CMI + Avoided Truck rolls (Millions)	Benefit Cost Ratio	Improvement in 15-year System wide CMI
5%	$716.0	$157.1	0.22	2.0%
10%	$716.0	$314.1	0.44	4.0%
15%	$716.0	$471.2	0.66	6.0%
20%	$716.0	$628.2	0.88	8.0%
25%	$716.0	$785.3	1.10	10.1%
30%	$716.0	$942.3	1.32	12.1%
35%	$716.0	$1,099.4	1.54	14.1%
40%	$716.0	$1,256.4	1.75	16.1%
45%	$716.0	$1,413.5	1.97	18.1%
50%	$716.0	$1,570.5	2.19	20.1%

Q. How does the improvement in 15-year CMI compare to the expectations for system reliability improvement as outlined by FE PA witness Hawkins?

A. Company witness Hawkins (FE PA Statement No. 12-R) explains that FE PA originally estimated the expected improvement in overall system reliability of the enhanced vegetation management program at 10 percent. This overall improvement in system

reliability aligns with the 25 percent vegetation CMI improvement scenario from Table 1. That scenario shows a 15-year system wide CMI improvement of 10.1 percent and a BCR of 1.1. In other words, this expectation of reliability improvement is expected to produce customer benefits in excess of cost.

IV. CONCLUSIONS & RECOMENDATIONS

Q. What conclusions can be drawn from this BCA?

A. There are significant, independent justifications for the enhanced vegetation management program as explained by other FE PA witnesses. However, the BCA provides evidence in support of the following conclusions:

- A 25 percent decrease in vegetation outages, or 10.1 percent improvement in system wide CMI improvement, provides quantified benefits in excess of costs for customers.
- The benefit cost analysis is conservative. First, the 15-year time horizon for improved reliability improvement is low. It is likely that some level of improvements will persist beyond this time horizon. Second, the DOE ICE Calculator is conservative with regard to the value for residential customers, as the underlying data acquisition pre-dated significant advancements in societal use of in-home electronic devices and other technologies and trends toward work-from-home arrangements. Based on this, the needed improvement in vegetation outages to provide direct benefits in excess of costs is lower than the 25 percent threshold described above.

Q. What is your recommendation for the enhanced vegetation management program?

A. I recommend that the Commission approve in full and without delay the enhanced vegetation management program. As shown in the evaluation, vegetation outages are the main cause code for outages that impact FE PA's customers. Further, customers' trends toward improved reliability, even hyper-reliability, due to significant changes to how customers use electricity in recent years show further importance to decrease outages for customers.

The monetization of these two realities (high vegetation outages and customer demands for fewer outages) that are part of my BCA clearly shows that customer benefits are in excess of cost for reasonable improvements in vegetation outages, even when utilizing a number of conservative assumptions and inputs. Based on this, and in addition to the reasons set forth in the testimonies of FE PA witnesses Smith (FE PA Statement No. 2) and Hawkins (FE PA Statement No. 12-R), the Commission should approve FE PA's proposals regarding its enhanced vegetation management program.

Q. Does this conclude your rebuttal testimony?

A. Yes.

1898 & Co.

Jason De Stigter, PE

Director - Utility Investment Planning

Jason leads the Utility Investment Planning business line at 1898 & Co., part of Burns & McDonnell. In this role, Jason is responsible for business development, marketing, staff training and development, solution and product development, and overall project delivery within the business line. The Utility Investment Planning business line supports electric utilities in developing long-term investment plans and portfolios to meet one or all of the following objectives: 1) aging infrastructure, 2) reliability, 3) resilience or system hardening, and 4) electrification. The business line owns solutions and tools around each of offerings to produce data-driven decisions. Jason is the main architect and solution developer of the data-driven analytic solutions for each of the four offerings.

Jason has 16 years of extensive experience in performing business case evaluation on a variety of project types helping utility clients with difficult investment decisions. Jason also has a deep financial and economic analysis background and specializes in business case evaluation and risk assessment and management for utility client. Jason has extensive experience modeling risk for utility industry clients. His modeling experience includes developing complex and innovative risk analysis models using industry leading risk analysis software tools employing Monte Carlo simulation and Optimization algorithms. His experience includes performing risk and economic analysis engagements for several multi-billion-dollar capital projects and large utility systems for aging infrastructure, system resilience, reliability and distribution automation, and electrification. Jason also serves as expert witness for many of these engagements supporting the full regulatory process.

Education

B.S. / Engineering
B.A. / Business Administration

Registrations

- Professional Engineer (KS)

7 years with 1898 & Co.
16 years of experience

Visit my LinkedIn profile.

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TESTIMONY/REGULATORY FILING EXPERIENCE

Utility Company	Regulatory Agency	Docket No. | Year	Subject
Entergy Texas	Public Utility Commission of Texas	56735 | 2024 Direct Testimony (see DeStigter Direct_Resilience) Filing/Sponsoring Report (see Exhibit JDD-2) Case is still pending	System Resiliency Plan 2025-2027 Phase I of Texas Ready Resiliency Plan
Oncor	Public Utility Commission of Texas	56545 | 2024 Direct Testimony (620-649) Filing/Sponsoring Report (pg. 229-460) Case is still pending	System Resiliency Plan (SRP) 2025-2027
Baltimore Gas & Electric	Maryland Public Service Commission	9692 | 2023 1898 Technical Report (No. 1 Apte Direct Testimony pg. 137-276) Rebuttal Testimony (No. 71) Oral Testimony	2024 – 2026 Mutli-Year Plan (MYP): Resilience Investment Plan
Southern Indiana Gas and Electric Company	Indiana Utility Regulatory Commission	45894 | 2023 Direct Testimony Rebuttal Testimony Waived on providing Oral Testimony	CIE South Transmission Distribution Storage System Improvement Charge (TDSIC) Plan
Entergy New Orleans	New Orleans City Council	UD-21-03 | 2022 *Testimony not provided, case is still pending	2023-2033 Storm Resiliency Plan
Entergy Louisiana	Louisiana Public Service Commission	U-36625 | 2022 Direct Testimony Filing/Sponsoring Report LPSC Approved First 3 Yrs or the plan ($1.9b)	2023-2033 Storm Resiliency Plan
Tampa Electric Company (TEC)	Florida Public Service Commission	20220048-EI | 2022 Direct Testimony (412-485) Filing/Sponsoring Report (141-222) Oral Testimony Provided	2022 – 2031 Storm Protection Plan (SPP)
Oklahoma Gas and Electric Company (OG&E)	Oklahoma Corporation Commission	202100164 | 2022 Direct Testimony (1-45) Filing/Sponsoring Report (46-181) Rebuttal Testimony Not in Public Domain	Grid Enhancement Business Case for 2020 & 2021 Investment
Tampa Electric Company (TEC)	Florida Public Service Commission	20200067-EI | 2020 Direct Testimony (549-623) Filing/Sponsoring Report (100-180) Rebuttal Testimony (72-105)	2020 – 2029 Storm Protection Plan (SPP)
Indianapolis Power & Light Company (now AES Indiana)	Indiana Utility Regulatory Commission	45264 | 2019 Direct Testimony	Indianapolis Power & Light Company Transmission Distribution Storage System

Utility Company	Regulatory Agency	Docket No. | Year	Subject
		Filing/Sponsoring Report Rebuttal Testimony Oral Testimony Provided	Improvement Charge (TDSIC) Plan

Additionally, Jason testified in front of the State of Alaska Senate and House Resource committees on project economics and challenges of the AKLNG project.

PROJECT EXPERIENCE

System Resiliency Plan (SRP) Benefit Cost Analysis and Plan Development / Oncor

Texas / 2024-Current

Project director and Witness for performing a cost benefit evaluation of resiliency investments for Oncor's System Resiliency Plan (SRP) for $3.4 billion of distribution investment over the 2025 to 2027 time horizon. The project utilized 1898 & Co.'s Integrated Resilience & Risk Investment Model to develop and prioritize projects on a cost benefit perspective. The model employed data-driven analyses and robust algorithms to calculate the resilience benefit of over 175,000 potential resilience investments in terms of the range of reduced restoration costs and customer minutes interrupted (CMI). The modeling included building the relationships between NOAA weather data, historical OMS records, and GIS infrastructure data to understand the relationship between various weather events (thunderstorms, ice storms, blizzards, heat events, etc.) the number of customers impacted and the infrastructure vulnerability. The model then utilized this relationship to forecast future events and estimate the life-cycle impacts of not investing in the distribution system and with investments. 1898 & Co. evaluated hardening investments, modernization, inspections, and vegetation management. The results of the project included a substation level benefit cost results for all 850+ substations on Oncor's system. The 1898 & Co. resilience benefit assessment report and Jason written testimony were included in the filing. Jason is supporting the regulatory process to include responding to data requests and interrogatories.

10 Year Storm Resiliency Plan / Entergy Louisiana

Louisiana / 2022-Current

Project director for developing and providing justification for Entergy Louisiana's 2024-2033 10-year Storm Resiliency Plan for its transmission and distribution system to mitigate the impact of major events. The project utilized 1898 & Co.'s Storm Resilience Model to develop and prioritize projects on a cost benefit perspective. The model employed data-driven analyses and robust algorithms to calculate the resilience benefit of over 150,000 storm hardening projects in terms of the range of reduced restoration costs and customer minutes interrupted (CMI). The Storm Resilience Model organized the system into 50 mile by 50 mile system sections and models 49 storm events against each section and estimates which parts of the system will fail in each storm event. The model evaluates each project before and after hardening for both an overhead hardening and underground conversion. The model further utilizes Stochastic Model to simulate storm events and calculate resilience benefits. Finally, the model performs budget optimization to identify ideal investment levels and prioritize projects. The 1898 & Co. resilience benefit assessment report and Jason written testimony were included in the filing. Jason is supporting the regulatory process to include responding to data requests and interrogatories.

Resiliency Multi-Year Plan / Baltimore Gas & Electric

Maryland/ 2022-2023

Project director for developing distribution resiliency portfolio of overhead hardening and underground conversions for Baltimore Gas & Electric. Jason led the effort to identify and justify investments for the 2024 through 2026 time horizon. The project utilized 1898 & Co.'s Resilience Investment Model to develop and prioritize projects on a cost benefit perspective. The model employed data-driven analyses and robust algorithms to calculate the resilience benefit hardening projects and alternatives in terms of the range of reduced restoration costs and customer minutes interrupted (CMI). The output of the analysis included three years of specific distribution investments in overhead hardening and underground conversions and the benefits for those projects. 1898 & Co. provided a technical report that was included as an exhibit to BGE's witness. 1898 & Co supported the discovery process, provided rebuttal testimony, and testified on the stand in August 2023. The case was decided in December 2024. The resilience investment will be evaluated separate from the MYP.

Transmission Distribution Storage System Investment Charge Plan Development/ Southern Indiana Gas and Electric

Indiana / 2021-Current

Project director for developing the portfolio of investment projects for a Southern Indiana Gas and Electric, a CenterPoint company. Jason is leading the effort to identify and justify investments in transmission, substation, and distribution systems over the next 5 years. The evaluation leveraged 1898 & Co.'s AssetLens Analytics Engine, an asset investment planning tool to evaluate the life-cycle benefits of replacing Transmission and Distribution (T&D) infrastructure and deploying smart devices across the distribution system. The analysis leveraged utility datasets (GIS, OMS, distribution circuit models, asset management systems, condition records, customer counts and profiles) inside the engine's aging infrastructure and reliability analytics. The project included data cleansing, organizing, linking, and transformation and configuration of the holistic risk framework across poles, conductor spans, line transformers, breakers, power transformers, relays, and other assets classes. Jason submitted direct and rebuttal testimony, supported the discovery process. He was waived from oral testimony. Southern Indiana Gas & Electric got their full TDSIC plan approved.

Distribution Automation Plan Development / Confidential Client

Midwest / 2022-Current

Project director for developing and providing justification for a distribution automation circuit configuration investment portfolio for a Midwest Investor-Owned Utility. The evaluation utilized 1898 & Co.'s reliability and distribution automation analytics model inside our

AssetLens Analytics Engine, an asset investment planning tool to evaluate the life-cycle benefits of replacing Transmission and Distribution (T&D) infrastructure and deploying smart devices across the distribution system. The analytics model estimates the expected benefit of deploying distribution automation to every circuits factoring in scheme effectiveness due to tie-line constraints and conductor capacity. The business case monetized the outage improvement and estimated the project cost to include new reclosers, associated communications upgrades, new tie lines, and conductor upgrades. Jason will serve as the expert witness and sponsor the technical report. The case is expected to be filed in May 2023.

Grid Investment Plan Benefits Assessment / Confidential IOU

Midwest / 2022 - 2023

Project director for development of the benefits assessment for a $2.6 billion grid investment plan. The plan includes investments in distribution circuit upgrades, distribution automation, substation rebuilds, capacity rebuilds, and low voltage conversions to improve reliability and resilience, manage long-term costs, modernize for the future, and decrease risk. The engagement include mapping investments to the underlying asset infrastructure, calculating the benefits using the AssetLens Analytics Engine analytics models, and developing the business case for over 6,000 different investment activities across 6 programs. The analysis and results are formalized within a technical report that will be submitted within the public record.

Grid Enhancement Investment Plan Benefits Assessment / Oklahoma Gas & Electric

Oklahoma / 2021-2022

Project director for development of the benefits assessment for OG&E's 2020 and 2021 Grid Enhancement Plan. The plan includes investments in distribution circuit upgrades, distribution automation, and substation rebuilds totaling nearly $250 million. Jason organized the business case framework including the linkage of investments to benefits approaches and calculating the life-cycle benefits in terms of decreased customer outages and avoided restoration costs. Jason also served as the expert witness for the benefits assessment and has provided direct testimony sponsoring the technical report, supported interrogatories and data requests, and provided rebuttal testimony. OG&E settled the case in June 2022.

2022-2031 Storm Protection Plan Resilience Assessment / Tampa Electric Company

Florida / 2021-2022

Project director for supporting the development of TEC's 2022-2031 10-year Storm Protection Plans for its transmission and distribution system in accordance with Florida Statute 366.96. This project is an update to the original 2020-2029 10-Yr Storm Protection Plan. The project utilized 1898 & Co.'s Storm Resilience Model to develop and prioritize projects on a cost benefit perspective. The model employed data-driven analyses and robust algorithms to calculate the resilience benefit of over 20,000 storm hardening projects in terms of the range of reduced restoration costs and customer minutes interrupted (CMI). The Storm Resilience Model models nearly 100 storm events and estimates which parts of the system will fail in each storm event. The model evaluates each project before and after hardening. The model further utilizes Stochastic Model to simulate storm events and calculate resilience benefits. Finally, the model performs budget optimization to identify ideal investment levels and prioritize projects. The 1898 & Co. resilience benefit assessment report and Jason written testimony were included in the filing. Jason supported the regulatory process to include responding to data requests and interrogatories. Jason testified in hearings in Tallahassee in early August 2022. The commission approved nearly all of TEC investment plan.

Long-term Portfolio Development / Public Service New Mexico

New Mexico / 2021-Current

Project director for developing the portfolio of investment projects for Public Service New Mexico (PNM). Jason led the effort to identify and justify investments in PNM's transmission, substation, and distribution systems over the next 20 years. The evaluation leveraged 1898 & Co.'s AssetLens Analytics Engine, an asset investment planning tool to evaluate the life-cycle benefits of replacing Transmission and Distribution (T&D) infrastructure and deploying smart devices across the distribution system. The analysis leveraged PNM datasets (GIS, OMS, distribution circuit models, asset management systems, condition records, customer counts and profiles) inside the engine's aging infrastructure and reliability analytics. The project included data cleansing, organizing, linking, and transformation and configuration of the holistic risk framework across poles, conductor spans, line transformers, breakers, power transformers, relays, and other assets classes. The evaluation organized all PNM's assets into over 20,000 projects. The risk framework allowed for the calculation of benefit in financial terms across each of the 20,000 projects from, specifically the mitigated reactive and restoration costs and the monetization of customer outages. Finally, the project included budget optimization to identify the point of diminishing returns to provide valuable management insights into the level of needed investment in the system over the next 20 years. The overall investment level is confidential. PNM is currently executing the projects that resulted from the evaluation and moving their overall investment levels to manage system risk.

2020-2029 Storm Protection Plan Resilience Assessment / Tampa Electric Company

Florida / 2019-2020

Project director for supporting the development of TEC's 2020-2029 10-year Storm Protection Plans for its transmission and distribution system

in accordance with Florida Statute 366.96. The projects utilized 1898 & Co.'s Storm Resilience Model to develop and prioritize projects on a cost benefit perspective. The model employed data-driven analyses and robust algorithms to calculate the resilience benefit of over 20,000 storm hardening projects in terms of the range of reduced restoration costs and customer minutes interrupted (CMI). The Storm Resilience Model models nearly 100 storm events and estimates which parts of the system will fail in each storm event. The model evaluates each project before and after hardening. The model further utilizes Stochastic Model to simulate storm events and calculate resilience benefits. Finally, the model performs budget optimization to identify ideal investment levels and prioritize projects. Tampa Electric Company $1.5 billion 10-year plan was approved in September 2020. The 1898 & Co. resilience benefit assessment report and Jason written testimony were included in the filing. Jason supported the regulatory process to include responding to data requests and interrogatories. He also provided rebuttal testimony. Tampa Electric settled with the interveners.

Grid Investment Business Case / Confidential IOU

Southeast / 2021

Project director for development of a business case for all grid investment planned projects over the next 10 years. Business case evaluated both mitigated life-cycle reactive and restoration costs and monetization of customer outages. Investments included traditional rebuilds for reliability and resilience purposes, distribution automation, communications, and deployment of new technologies. The business case was used for internal executive management approvals.

Distribution Investment Plan Development with AssetLens / Evergy

Missouri and Kansas / 2019-Current

Project director for configuration and implementation of AssetLens for Evergy's distribution system across multiple states and jurisdictions. AssetLens is an asset investment planning software developed by 1898 & Co. to 1) automate project identification in T&D systems using typical utility data set and 2) provide business justification for all projects in life-cycle NPV benefit terms. The software ingests a range of datasets to include GIS, OMS, distribution circuit models, asset management systems, condition records, customer counts and profiles and performs the necessary cleansing, transformation, and linking. Jason led the effort to configure the risk framework analytics that estimate the risk adjusted life-cycle costs and customer impact for all T&D asset classes including poles, pole tops, primary conductor spans, primary underground sections, secondary cable, line transformers, manholes, conduit, splices in manholes, network assets and more. The analytics employ a risk-based methodology across a range of failure types (various probabilities and consequences) to calculate the annual risk costs for a Status Quo and Investment scenario. Life-cycle risk costs include a range of reactive and restoration costs and the monetization of customer outages. The evaluation organized assets into over 100,000 potential projects and scheduled investments to maximize benefit given budget, schedule, and other technical constraints. The overall investment level is confidential. AssetLens visualizes the project plan geospatially providing specific assets for replacement with the business case results for each project. Evergy's distribution engineering teams has been using AssetLens to develop work orders and executive the project plan. It was also used to support their regulatory filing to the Missouri commission.

Distribution Automation Plan Development / Confidential IOU

Central Midwest / 2021-Current

Project director for development of a distribution automation investment plan for the next 5 years. The project involved using GIS and outage records to circuits that would provide the most benefit from the deployment of reclosers. The effort included estimating the number of devices for each circuit and placement of devices for the first few years of the plan. The business case results include the estimated decrease in customer outages and monetization of the outages for an investment business case. The utility is currently developing work orders for 2022 projects.

Overhead and Underground Business Case Development / Confidential IOU

Upper Midwest / 2021-Current

Project director for development of a business case comparing overhead rebuilds to a new modern standards or undergrounding. The business case was performed from a life-cycle cost perspective and impact to customers over a range of events to include extreme weather. The business case evaluated a range of areas of the system to include urban, rural, and suburban. The result of the evaluation may be used for responding to regulators requests.

Long-term Investment Plan Development / Confidential IOU

Midwest / 2021

Project director for identification and justification of distribution circuit and substation investments for a long-term investment plan. The evaluation utilized the AssetLens Analytics Engine to evaluate a range of investment options across the grid, establish 'ideal' investment levels, and provide direction to the 'ideal' split of investment across the system. The utility utilized the study to help develop their long-term investment plan for executive management approval and regulatory strategy.

Distribution Automation Business Case Pilot / Confidential IOU

Midwest / 2021

Project director for a pilot study on distribution automation project identification and justification. The evaluation performed 8760 modeling to understand system overloading constraints to performing automated

load transfer schemes. The constraints analysis was utilized in the business case assessment to understand the percentage of time the scheme could operate and provide benefits to customers and if there was a business case to make other grid investments to unlock potential overloading constraints.

Distribution Reliability Investment Plan Development with AssetLens / Confidential IOU

Midwest / 2020-Current

Project director for development of a 10-year distribution investment plan focused on improving overall system reliability and delivery of AssetLens. The data and analytics-based planning approach included the cleansing, organizing, transformation, and linking of GIS, OMS, distribution circuit models, customer data, and condition information. The planning analytics included evaluation of the benefits and costs of rebuilding each protection zone, over 40,000, across they system. Benefit profiles included the mitigated reactive and restoration costs and decreased customer outages monetized using the DOE ICE Calculator. The project also included budget optimization to identify the long-term need for investment. The overall investment level is confidential. The client's distribution engineering team is currently utilizing the AssetLens solution to build work orders from the projects identified. The client is also moving toward the more 'ideal' long-term investment levels to manage system risk.

Long Term Electric Transmission and Distribution Capital Plan / Indianapolis Power & Light

Indiana / 2017-2019

Project manager for developing IPL's asset risk model. The asset risk model includes transmission circuit, substation, and distribution circuit assets. The asset risk model was used to identify and prioritize asset replacements for nearly $750 million of the $1.2 billion filing. Jason developed an innovative approach for modeling distribution circuit risk down to the span level. For the risk model, Jason developed an integrated and holistic probability and consequence of failure framework to evaluate any asset consistently. The approach has allowed IPL to prioritize investment across transmission and distribution and substations and circuits. The analysis included using Burns & McDonnell's proprietary capital optimization algorithm to group assets into projects and prioritize projects to maximize risk reduction benefit. Burns & McDonnell prepared two reports that are part of IPL's public record filing. Jason also provided written (direct and rebuttal) and oral testimony. The entire plan (100%) was approved in February of 2020.

Grid Modernization Engineering Study / Entergy

Louisiana/Mississippi/Arkansas/Texas / 2016–2019

Entergy is embarking on a new approach to electric distribution planning, design and engineering to meet the future needs of its customers. The new approach includes developing modernize electric distribution equipment, engineering and design, and construction standards to drive value throughout the supply chain from material purchasing, inventory, system design, and construction. Additionally, the grid modernization approach leverages a modern holistic distribution asset and capital planning process with associated tools (DNV GL's Synergy) to facilitate efficient and robust performance and risk assessment of Entergy's electric distribution system. The approach identifies the portfolio of issues facing a family or cluster of distribution feeders and then develops the ideal portfolio of projects to address to improve feeder performance, cost, and risk.

Project manager for the business case evaluation and capital project prioritization aspects of Grid Modernization Engineering Study for Entergy. For the portfolio of projects, Jason developed a robust business case methodology that calculates risk reduction benefits, reliability improvement, and operational efficiency (i.e. fewer truck rolls) to justify each capital investment.

Entergy intends to use the results of the engineering study to propose a list of grid modernization project to consider for regulatory approval and funding. Additionally, these projects and the holistic planning approach will be the first step in an evolutionary change to build Entergy's grid of the future, ready for the next generation of consumers and system performance.

69 kV Wood Pole Replacement Program Evaluation / Salt River Project (SRP)

Phoenix, Arizona / 2017–2018

Project manager for evaluation of the 'ideal' level of 69 kV wood pole replacement SRP should execute each year. The effort includes development of an asset risk model, including risk framework, and various replacement strategies that maximize risk reduction while also maintaining overall budget levels. The final outcome will include the risk mitigated for the whole portfolio over 30 years for a range of budget levels to identify an 'ideal' overall investment rate.

PRIOR EXPERIENCE

Capital and Operations & Maintenance (O&M) Budget Prioritization / Tulsa Metropolitan Utility Authority (TMUA) Utility Enterprise Initiative

Tulsa, Oklahoma / 2013-2016

Project manager for the Capital Prioritization and Optimization task of TMUA's Asset Management implementation initiative, Utility Enterprise Initiative. He used a 'Project Prioritization and Optimization' solution for several water and wastewater projects as part annual cycle phased approach (executed three of four phases). Jason was responsible for leading workshops with engineering and maintenance staff, developing business case approaches for each water/wastewater project, performing Monte Carlo and optimization simulations, and developing

strategies for the Utility's capital improvement plan (CIP) during a period of tight budget constraints to minimize rate increases. TMUA was working toward codifying the process and tool into their own annual budget and rates process. As such, Jason was responsible for developing users guide documentation and holding training on the process and tool for TMUA.

2017 Executive Asset Management Plan Alternatives Evaluation / Washington Suburban Sanitation Commission (WSSC)

Laurel, Maryland / 2015

Project manager for alternatives evaluation to support WSSC in the development of their 2017 Enterprise Asset Management Plan Business Case. Effort included developing forecasted 30-year capital plans optimizing on level of service, risk and cost. WSSC utilized the results of the evaluation to develop long term forecasts of capital improvements for communication to decision make Capital Prioritization Pilot Project / Salt River Project (SRP)

Project Prioritization / Salt River Project

Arizona / 2013-2014

Subject matter expert for this pilot study for SRP to prioritize and optimize several electrical generation, transmission and distribution planned investments. Allowed SRP management the opportunity to further develop and improve upon their current budget processes and to consider adopting the solution enterprise-wide. Jason's responsibilities included developing business case approaches for several of the pilot study projects and supporting workshops.

Long Term Electric Transmission and Distribution Capital Plan / Duke Energy

Indiana / 2014-2015

Subject matter expert and manager for development of a risk-based electric T&D capital plan that included Duke's long-term electric transmission and distribution (T&D) investments. This work provided evidence of how Duke's investments in its system provided risk reduction benefits and focused spending on high risk assets. As a capital prioritization and risk subject matter expert, he also developed capital plan profiles and resulting risk reduction solutions which were key to showing the value of the 7-year capital plan.

Long Term Electric Transmission and Distribution Capital Plan / Northern Indiana Public Service Company (NIPSCO)

Indiana / 2013-2014

Subject matter expert for development of a long-term $1 billion plus capital plan for NIPSCO's electric T&D infrastructure. A system risk model was developed to analyze and score asset risk across the T&D system for NIPSCO. The model highlighted the risk reduction benefits achieved through NIPSCO's long-term asset replacement program, which is focused on addressing high-risk assets that are nearing the end of their useful life.

Capital Prioritization System Master Plan / Hetch Hetchy Water and Power

California / 2009, 2011, 2012

Primary consultant for this system master plan, developing the analysis and prioritization of recommended capital and O&M projects for the Hetch Hetchy power, transmission and civil asset system. The process utilized a risk-based approach to economically schedule investments to maximize risk reduction given a certain budget constraint. The Hetch Hetchy Reservoir system lies within the scenic Yosemite National Park and provides electricity and water storage for the San Francisco Public Utility Commission.

Capital Project Prioritization with Risk Assessment / Colorado Springs Utilities

Colorado Springs, Colorado / 2008

Primary analyst on an innovative capital project prioritization process for Colorado Springs Utilities' Raw Water System. The engagement applied the Strategic Value Creation process to quantify the physical and financial parameters of capital and O&M projects identified for the utility's raw water system. A wide variety of projects and risk were then prioritized to develop the system capital improvement plan while considering utility risk tolerance, budget constraints and other planning criteria. Monte Carlo simulations were used to quantify the physical and financial parameters of each individual project, and the projects are evaluated and ranked using a consistent and transparent approach.

Jason was responsible for performing the Monte Carlo analysis, understanding the risks of each CAPITAL and O&M project, and prioritizing the projects to reduce the overall risk to the client.

Alaska Liquefied Natural Gas (AKLNG) Economic and Risk Analysis / State of Alaska Departments of Natural Resources and Revenue

Alaska / 2013-2016

Project manager responsible for economic and risk analysis for the AKLNG project on behalf of the State. In this role, Jason developed analysis to explore various project questions and negotiating position to better understand the perspective of each project sponsor and the best position for the State. He routinely developed materials to present to the commissioners of the departments or Natural Resources and Revenue, the State of Alaska legislature, negotiating teams, and the governor's office. On a few occasions, Jason has testified to the state of Alaska legislature of the economics and risks associated with the AKLNG project.

Deep Tunnel Sewerage System (DTSS) Phase 2 Resiliency Assessment / Singapore Public Utilities Board (PUB)

Singapore / 2014-2015

Subject matter expert for an alternative's resiliency assessment of several deep tunnel sewerage systems alternatives for Singapore PUB. In his role for this engagement, Jason created an innovated approach to evaluating the resiliency of several tunneling alternatives including total risk weighted level of service and cost over the asset's life cycle. The assessment identified several key risks impacting each alternative then quantifying the likelihood and the level of service and cost impacts of each risk. Employing Monte Carlo simulation, the risk cost and discount to level of service scores were calculated to develop a range of potential benefit cost ratios for each alternative. Singapore PUB utilized the process and results to identify a preferred alternative and move forward with key design decisions.

Kirkwood Penstock Risk Evaluation / Hetch Hetchy Water and Power

California / 2014

Project manager for a risk assessment of HHWP's critical Kirkwood Penstock which over 80% of San Francisco Bay's water supply moves through. The risk assessment following guidelines set out by the United States Bureau of Reclamation including a failure modes and effects analysis applying a qualitative scoring-based approach to evaluate the likelihood and consequence of failure for each failure mode. HHWP utilized the results of the evaluation to prioritize investment needs to ensure reliability of this critical asset.

Business Case Evaluation and Risk Analysis / Hampton Roads Sanitation District (HRSD, Wastewater Utility)

Virginia / 2011-2012

Business case evaluation and lead risk consultant for this long-term evaluation of the business case and associated risk of alternative wastewater system master plans. Working with Hampton Roads' senior management team, Jason evaluated the economics and risk of alternative strategic long-term wastewater system expansion plans related to biosolids management, which involved hundreds of millions of dollars in capital and O&M expenditures. This developed a long-term strategy that is now being used to optimize short- and long-term implementation plans for HRSD's wastewater system.

Conveyance Alternative Risk Assessment / Metropolitan Water District

California / 2010

Primary consultant for this engagement which analyzed several water conveyance options for the California State Department of Water Resources. This analysis was focused on capital cost and schedule risk of different multi-billion-dollar canal and tunnel conveyance alternatives. Jason was the risk specialist for the Environmental team for the risk assessment workshop. Utility decision-makers utilized the results to more fully understand the risk inherent in each alternative to decide on a preferred alternative.

Integrated Water Power Plant Economic and Regulatory Assessment / Public Authority for Electricity and Water of Oman

Oman, Middle East / 2009-2010

Primary analyst for the economic and regulatory (tariff) modeling of a new, highly efficient integrated water & power plant. Jason's responsibilities included performing economic and tariff modeling of several different desalination and power plant alternatives and presenting final results to the Chairman of the Public Authority for Electricity and Water of Oman.

AGIA Economic and Risk Modeling / State of Alaska Department of Natural Resources (DNR)

Alaska / 2009-2010

Primary analyst for this economic and risk modeling assignment for the State of Alaska DNR. Analysis included modeling and evaluation of different natural gas pipeline project risk factors, as well as risk mitigation measures the state has within its control. The results of the analysis assisted the State of Alaska in negotiations with other pipeline stakeholders.

Black & Veatch's Energy Market Perspective Emissions Modeling

Overland Park, Kansas / 2012-2013

As part of Black & Veatch's annual release of its Energy Market Perspective, Jason developed a fundamental economic model to calculate emissions prices based on the EPA's Cross State Air Pollution Rule.

Commercial Modeling and Analysis / Alaska Gasline Development Corporation (AGDC)

Anchorage, Alaska / 2010-2011

Lead consultant for ongoing commercial and tariff modeling for AGDC's analysis of in-state pipeline alternatives. This modeling included sensitivity and scenario analysis, midstream tariff modeling, and stakeholder cash flow analysis.

Black & Veatch's Energy Market Perspective

Overland Park, Kansas / 2009-2011

The Energy Market Perspective developed by Black & Veatch uses an integrated market modeling approach to develop price forecasts for energy and natural gas prices. The modeling team, which included Jason, developed forecasts for CO2 taxes, energy demand and peak demand, generation retirements, generation expansion, renewables buildout and transmission expansion. Using these forecasts, the integrated market

model used an interactive process of a production cost model for electric prices and a fundamental market model for natural gas prices.

Jason's principal responsibilities included developing forecasts, running and understanding the production cost model for a large region in the United States, and drawing conclusions for the region. The main forecasts Jason developed included energy and peak demand, generation retirements, generation expansion, and transmission expansion. Furthermore, Jason was responsible for developing the final report for the regional perspective.

Alaska Gasline Inducement Act (AGIA) Net Present Value (NPV) and Risk Analysis / State of Alaska Departments of Natural Resources and Revenue

Alaska / 2007-2008

In 2007, the state of Alaska passed the Alaska Gasline Inducement Act (AGIA). This act created a framework for the State to issue a license to build a 1,400 mile pipeline to transport natural gas from the North Slope of Alaska to either the North American market or elsewhere.

Uncertainty for a project of this size (over $30 billion) is understandably significant. In order to quantify this significant uncertainty, risk analysis was performed explicitly with the NPV model to evaluate the level of project risk to the various stakeholders due to various assumptions such as commodity prices, capital cost escalation, project schedule uncertainty, and reserve risk.

Jason performed economic, risk and financial analysis for several different stakeholders for the proposed projects and several sensitivities and alternative scenarios. Jason's main responsibilities included model development/creation, Monte Carlo risk modeling, and understanding risk for each stakeholder. He also performed financial analysis, data validation, and report and presentation support.

Socioeconomic Analysis, Riverbend Unit 3 and Fermi Unit 3 Nuclear Licensing Project / Entergy and Detroit Edison

Louisiana and Michigan / 2007-2008

Senior analyst served as an economist for a detailed socioeconomic analysis associated with the construction and operating license application (COLA) process for Entergy and Detroit Edison. He was responsible for developing population distributions; population projections; demographic characteristics to include age, sex, race and income; transient population distributions; and community characteristics for the surrounding area. Jason was also responsible for writing and reviewing significant portions of the COLA

Market and Economic Analysis / Termobarranquilla

Colombia, South America / 2007-2008

As a senior analyst, Jason provided market analysis, economic analysis and a discounted cash flow model to evaluate the worth of the Termobarranquilla power plant after an energy market restructuring in Colombia. He was responsible for developing an energy market model, economic dispatch model, discounted cash flow model and writing the report.

Taylor Energy Center Need for Power Application / Various Clients

Florida / 2006

Jason performed production costing, economic analysis and other support to facilitate the completion and filing of the Taylor Energy Center (TEC) Need for Power Application (NFP). The NFP provided a determination of the most cost-effective capacity addition to satisfy forecasted capacity requirements for the four separate utilities participating in the project while maintaining consistency with the Florida Public Service Commission statutory requirements. The analysis considered self-build and purchase-power alternatives.

Portfolio of Wind Farms and Coal Fired Plants / Sembcorp Industries Pte Ltd.

China / 2011

Lead consultant to Sembcorp Industries Pte (buy-side), in support of their potential acquisition of an equity position in a Chinese investment company (confidential). This engagement required due diligence site visits and technical and commercial review of a wind portfolio and coal fired generation plant in Shanxi Province, Hebei Province, and Inner Mongolia Autonomous.

Water and Wastewater Utility Independent Engineer's Report / Confidential Client

2011

Primary consultant assisted and prepared an independent engineer's report for a confidential client seeking to divest its portfolio of water and wastewater utilities. The report provided an overview of the systems, the major sources of supplies, rates, and environmental and regulatory issues. Major facilities were evaluated to document the condition of specific utilities. A final report was prepared and delivered to the client for use in its divestment proceedings.

Combined Cycle Due Diligence / Confidential Client

California / 2011

Jason was involved with the technical due diligence of 1,000 megawatt (MW) combined-cycle power plant in the state of California. Jason was responsible for reviewing maintenance and performance reports on plant equipment and safety along with O&M and energy management

agreements. Jason also developed the corresponding report sections that summarized the results of the analysis.

Engineer's Report / Philadelphia Gas Works (PGW)

Philadelphia, Pennsylvania / 2010-2011

Lead consultant on the engineer's reports developed for PGW's last two revenue bond issues for $165 million and $150 million, respectively. Proceeds from the bond issues funded needed capital improvements to PGW's distribution system and LNG facilities. The engineer's report summarized the findings of a study of PGW's facilities, management, operations, gas supply, rates and marketing, and customer service, and assessed the financial feasibility of the bond issue.

E.ON US Portfolio Due Diligence, Various Coal, Gas and Hydroelectric Power Plants / E.ON

Kentucky, United States / 2010

Jason performed technical due diligence for the potential sales of approximately 9,500 MW coal, gas and hydroelectric generating assets in the state of Kentucky. Jason was responsible for reviewing maintenance and performance reports on plant equipment and safety along with O&M and energy management agreements. Jason also developed the corresponding report sections that summarized the results of the analysis.

Technical Due Diligence / Con Edison Development, Inc.

2007

Jason performed a technical due diligence assessment of certain power generation facilities in the northeast United States. He was responsible for developing power plant performance sections of the assessment and reviewing O&M, power purchase, maintenance, gas supply, oil supply, electrical interconnection and water supply agreements.

PUBLICATIONS AND PRESENTATIONS

- *Asset Management: A Framework for Maximized Value*, published and featured in Burns & McDonnel's quarterly BenchMark article in 2020. (Video and quoted)
- How IPL Created an Optimized Capital Plan to manage risk across the entire T&D system, published and presented at the 2020 DistribuTECH conference. (Co-Author)
- How IPL solved the challenges of modeling linear assets in their asset risk model by leveraging GIS, published and presented at the 2020 DistribuTECH conference. (Co-Author)
- Capital Planning for Grid Modernization, Building the Grid of Tomorrow, 2018 EUCI course presenter. (Co-presenter)
- *Changing the Way the Grid's Future is Planned*, published Burns & McDonnell white paper in 2017. (Co-Author)
- Monetizing Risk Helps Tulsa Optimize Capital Investments, published in the July 2016 Journal American Water Works Associate (JAWWA). (Co-Author)
- Monte Carlo Simulations Take The Chance Out Of Investment Decisions, published in the April 2016 Breaking Energy. (Co-Author)
- Monetizing Risk – Capital Investment Prioritization and Optimization for Tulsa Metropolitan Utility Authority, published at the 2016 Utility Management Conference. (Co-Author)
- Priorities: Getting the Most From Your Capital Improvement Plan, published in the May 2015 Florida Water Resources Journal. (Author)
- Monetizing Risk – A Capital Investment Prioritization and Optimization Model, presented and published at the 2015 Texas Water Conference. (Co-Author/Presenter)
- How to Get More Reliability Bang from Your Capital Spending Buck, presented and published at the 2014 Florida Water Resources Conference. (Co-Author/Presenter)
- Triple Bottom Line and Monte Carlo Simulation: Business Case Evaluation Methodologies and Testing Sensitivities: Understanding Economic Models and Uncertainty in Results, presented at the 2013 WEFTEC conference workshop titled "WERF Barriers to Biogas Workshop: Learn to Use the Right Economic Methodologies to Evaluate Cost-Saving Projects". (Presenter)
- The Challenge of Regulatory Compliance and Multiple Facility Upgrades – A Progressive System Approach, presented and published at the 2012 WEFTEC conference proceedings. (Co-Author)
- Asset Management and Maintenance Strategies – Balancing Costs and Risk, poster presentation and published at Hydrovision 2011 conference. (Co-Author)

FE PA Statement No. 8-SR

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY

DOCKET NO. R-2024-3047068

Surrebuttal Testimony of Mark Jones

List of Topics Addressed

Access to FE PA's Statement of Reasons

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SURREBUTTAL TESTIMONY
OF
MARK JONES

I. INTRODUCTION AND PURPOSE

Q. Please state your name and business address.

A. My name is Mark A. Jones. My business address is 76 South Main Street, Akron, Ohio 44308.

Q. Have you previously submitted testimony in this proceeding?

A. Yes. I submitted written direct testimony (FE PA Statement No. 8), rebuttal testimony (FE PA Statement No. 8-R), and FE PA Exhibits MAJ-1 through MAJ-5 on behalf of FirstEnergy Pennsylvania Electric Company ("FE PA" or the "Company").

Q. Please summarize your surrebuttal testimony?

A. In my surrebuttal testimony, I will address testimony provided by customer, David Badger, on July 10, 2024, at the 1 p.m. in-person public input hearing at the Butler County Community College. Specifically, I will address Mr. Badger's concerns regarding access to the Statement of Reasons.

Q. Are you sponsoring any exhibits to accompany your surrebuttal testimony?

A. No.

II. ACCESS TO FE PA'S STATEMENT OF REASONS

Q. On July 10, 2024, during the 1:00 p.m. public input hearing at the Butler County Community College, Mr. David Badger expressed concerns about his inability to obtain a copy of the Statement of Reasons as indicated in his local newspaper.[1] How do you respond?

A. The Company appreciates Mr. Badger's feedback regarding his experience in attempting to obtain a Statement of Reasons for the proposed rate increase. Following Mr. Badger's testimony, FE PA completed a thorough review of his interactions with the Company, and several opportunities for improvement were identified. Specifically, while talking points for discussing the base rate case was provided to employees who interact with our customers when the filing occurred, FE PA found that the instructions for providing the Statement of Reasons were inadvertently omitted. Once this was determined, FE PA sent a follow-up communication to employees that included a copy of the Statement of Reasons and instructions for emailing or mailing to customers when requested.

Although the information the customer requested was available on the Company's website in the Volume I Base Rate Case Filing link on the Pennsylvania Tariffs page and on the Commission's online docket for this proceeding, FE PA recognizes that the Statement of Reasons could have been more easily accessible to customers, including Mr. Badger. To improve the customer experience, the Statement of Reasons has been added as a separate link on the Company's website, and that update has been provided to employees. With this change, customers will be able to easily locate the Statement of Reasons on FE PA's website and obtain a copy by clicking on the link. Moreover, upon customer request,

[1] Tr. at 284-290 (Mr. Badger's testimony).

FE PA's customer service representatives will email or mail a copy of the Statement of Reasons directly to the customer.

Lastly, FE PA is committed to improving its call handling procedures for unresolved matters and ensuring that a member of the leadership team is promptly alerted to provide support for resolution. Moreover, internal stakeholders will be convening to explore opportunities for enhancing communication and will work on developing improved communication plans for future filings.

III. CONCLUSION

Q. Does this conclude your surrebuttal testimony?

A. Yes.

FE PA Statement No. 12-SR

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY

DOCKET NO. R-2024-3047068

Surrebuttal Testimony of John Hawkins

List of Topics Addressed

Contractor Utilization
Reliability

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SURREBUTTAL TESTIMONY
OF
JOHN HAWKINS

I. INTRODUCTION AND PURPOSE

Q. Please state your name and business address.

A. My name is John Hawkins. My business address is 800 Cabin Hill Drive, Greensburg, Pennsylvania 15601.

Q. Have you previously filed testimony in this proceeding?

A. Yes. I filed written rebuttal testimony on behalf of FirstEnergy Pennsylvania Electric Company ("FE PA" or the "Company").

Q. Please summarize your surrebuttal testimony.

A. In my surrebuttal testimony, I will address portions of rebuttal testimony of (1) Daulph Kline, which was submitted on behalf of Local 777 of the International Brotherhood of Electrical Workers ("IBEW"), and (2) David Cornell and Jessica Smith, who testified at the public input hearing held in East Stroudsburg on the evening of June 25, 2024 and Matthew Griffith, who testified at the afternoon telephonic hearing on July 16, 2024.

Q. Are you sponsoring any exhibits to accompany your surrebuttal testimony?

A. No.

II. SURREBUTTAL REGARDING CONTRACTOR UTILIZATION

Q. Does IBEW witness Mr. Kline present any further testimony regarding the Company's use of contractor labor in his rebuttal testimony?

A. Yes. Mr. Kline continues to assert that the Company over-relies upon the use of contractors in the Met-Ed Rate District.[1] He reiterates points addressed in his direct testimony and presents three new exhibits that he asserts show work is being sourced to external contractors in the Met-Ed Rate District to the detriment of customers.[2]

Q. How do you respond to Mr. Kline's assertions that FE PA's customers in the Met-Ed Rate District are harmed by its overreliance on contractor labor?

A. As stated in my rebuttal testimony on page 48, Met-Ed, as well as FE PA, supports the use of internal labor over contractor labor when possible and feasible. I disagree that Met-Ed has an overreliance on contractor labor. IBEW witness Kline provides three exhibits to support his assertions, one of which is not appropriately included as part of this proceeding. Exhibit A is a list of transmission projects to be completed in the Met-Ed Rate District service territory. These projects are transmission projects to be completed by Mid-Atlantic Interstate Transmission, LLC ("MAIT") and are not distribution projects. While some Met-Ed Rate District resources may be used for portions of certain listed projects, the labor costs are assigned to MAIT, not FE PA or the Met-Ed Rate District. Therefore, the projects listed in Exhibit A have no bearing on and are not relevant to this distribution base rate proceeding.

[1] IBEW St. No. 1-R at pp. 7-9.
[2] IBEW St. No. 1-R at pp. 7-9.

Exhibits B and C list projects planned for under FE PA's second Long Term Infrastructure Improvement Plan ("LTIIP"), as well as additional incremental capital investment projects underway for the Company in 2024. The work listed in these exhibits are focused on defined-term, accelerated projects which require significant resources to complete over a defined time period. FE PA sets its internal, long-term workforce counts at an appropriate level to handle day-to-day normal operations. Retirements and attrition are considered when setting internal, long-term hiring and staffing goals. To this end, the Company strives to hire qualified workers, such as through the Journey Line Work initiative, or hire lesser qualified line workers through our apprenticeship program early enough to provide proper training before more advanced workers exit the company. However, the Company must be mindful about increasing internal, long-term employee counts solely for short-term, incremental, or emergency storm restoration work. Hiring long-term labor for programs such as LTIIP and other discrete investment initiatives would result in more employees than required for day-to-day operations once those programs end, or when their scale is adjusted. Similarly, hiring long-term labor for storm restoration work would again result in more employes than required for normal operations. Such over-hiring would negatively impact ratepayers. The Company's current hiring strategy balances the need to attract, train and retain a qualified internal labor force over the long-term, with the need to utilize external contractor resources for short-term work.

Additionally, IBEW witness Kline has not provided information to support the assertion of cost savings on these projects by using internal labor over contractor labor. While it is generally true that an internal full-time employee costs less overall than a typical contractor, the equation is not that simple. For example, there are times when contract

labor is more efficient, effective, or has more specialized equipment or skills to perform certain types of work than would be available using internal labor. One such example is undergrounding work that is normally performed by contractors with specialized equipment which FE PA does not maintain. Furthermore, unanticipated work, changes in project timeline(s), and geographic location challenges may mean that contract labor is the most appropriate option to ensure all work is completed efficiently, timely and at a reasonable cost.

Finally, nearly all projects listed in Exhibits B and C have been competitively bid to provide a benefit to customers. Competitive bidding can ensure that the Company does not overpay for work, as it allows for a comparison of rates ahead of time. This process ensures transparency and fairness in the bid process, ensures the Company is able to select the lowest responsive and responsible bidder, and reduces costs overall.

III. SURREBUTTAL REGARDING RELIABILITY CONCERNS RAISED AT PUBLIC INPUT HEARINGS

Q. Did any members of the public raise concerns regarding the reliability of their electric service during the public input hearings held in this matter?

A. Yes. In particular, testimony regarding reliability was provided by Mr. David Cornell and Ms. Jessica Smith during the public input hearing in East Stroudsburg on June 25, 2024, at 6:00 PM, and by Mr. Griffith at the telephonic public input hearing held on July 16, 2024, at 1:00 p.m.

Q. Please describe the concerns raised by Mr. Cornell and Ms. Smith during their testimony.

A. Both Mr. Cornell and Ms. Smith raised concerns about outages they have experienced.[3] Both Mr. Cornell and Ms. Smith are neighbors that are served by the 00610-3 circuit and have experienced multiple outages over the last five years. I would like to acknowledge the hardships caused by these outages and reassure those customers that the Company is working to improve reliability on that circuit and many others across the Company's territory. To help address outage issues on this circuit, in 2020, the Company installed two Supervisory Control and Data Acquisition ("SCADA") line reclosers, which provide remote sectionalizing and tie capabilities. Also, in 2022, the Company installed a new SCADA station recloser which provides remote control and monitoring of the recloser at the substation. The Company also plans to create a circuit tie between the 00610-3 and 00620-3 circuits in 2025 as part of its LTIIP III program,[4] which would allow a backup source of power in the event of an outage on either one of those circuits. In addition, the 00610-3 circuit is due to receive vegetation maintenance in 2025, which includes trimming limbs, treating for vegetation growth, and removing priority trees that are an imminent threat. Further, if the enhanced vegetation program proposed in this case is approved, the Company will not only conduct the maintenance required to meet the minimum requirements of its Inspection and Maintenance Plan, but would also be able to target additional on-corridor trees and brush, overhang, and off-corridor priority trees that are not an immediate threat but would lead to long-term reliability improvements. Off-corridor

[3] Tr. at 79-92 (Mr. Cornell's testimony), and 93-101 (Ms. Smith's testimony).
[4] *Petition of FirstEnergy Pennsylvania Electric Company for Approval of its Long-Term Infrastructure Improvement Plan*; Docket No. P-2024-3050269 (filed July 23, 2024).

trees and limbs have been the initiating cause of 16% of the outage minutes experienced by these customers since 2019. The Company's enhanced vegetation management program is expected to reduce the likelihood of tree-related outages and lead to quicker and safer restoration in the event of an outage.

Q. Please describe the concerns raised by Mr. Griffith during his testimony.

A. Mr. Griffith raised several concerns regarding the frequency and duration of outages he has experienced in recent years.[5] Specifically, Mr. Griffin stated that "I know there are areas where the lines go through trees. And I don't believe that the trees are maintained and cut back away from the power lines often enough to prevent this kind of outage."[6]

Q. Please respond to the concerns raised by Mr. Griffith.

A. Upon investigation of Mr. Griffith's concerns, there have been two longer duration outages this year caused by vegetation. Implementation of the enhanced vegetation management program is intended to address exactly these types of situations through the removal of overhanging vegetation and on- and off-corridor trees that can result in outages for customers.[7]

Q. Do you have any further comments regarding the testimony given during public input hearings regarding the reliability of FE PA's service?

A. Yes. While the examples I provided above address only the specific locations described by witnesses at the public input hearings, the Company continuously evaluates its reliability on both a system and circuit basis and works to implement projects and/or

[5] Tr. at 476-479.
[6] Tr. at 479.
[7] FE PA St. No. 2, at pp. 19-21; FE PA St. No. 12-R at pp. 24-25, 27-28, 31.

maintenance aimed at improving reliability for customers. The proposed enhanced vegetation management program will also more generally improve FE PA's ability to access and inspect the lines and improve reliability and safety on the distribution corridors for all employees and contractors over the length of the ten-year program while providing ecological and long-term cost benefits. The Company's proposed LTIIP III represents a $1.42 billion investment to accelerate distribution infrastructure improvements and enhance service reliability. LTIIP projects are designed to reduce the frequency of service interruptions and shorten the duration of outages when they do occur, which was successfully evidenced by the 14% improvement to System Average Interruption Frequency Index ("SAIFI") over the duration of the LTIIP II period from 2019 to 2023. These proposed programs, in addition to the remaining LTIIP II projects to be completed in 2024, the Company's baseline capital projects,[8] and other measures and improvements are all designed to improve reliability for the more than two million customers across FE PA.

IV. CONCLUSION

Q. Does this conclude your surrebuttal testimony?

A. Yes.

[8] FE PA St. No. 2 at pp. 11-12.

FE PA Statement No. 13-SR

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY

DOCKET NO. R-2024-3047068

Surrebuttal Testimony of April Marx

List of Topics Addressed

Incentive Compensation

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SURREBUTTAL TESTIMONY
OF
APRIL MARX

I. INTRODUCTION AND PURPOSE

Q. Please state your name and business address.

A. My name is April L. Marx. My business address is 76 S. Main Street, Akron, Ohio 44308.

Q. Have you previously filed testimony in this proceeding?

A. Yes. I submitted FE PA Statement No. 13-R, which was my written rebuttal testimony on behalf of FirstEnergy Pennsylvania Electric Company ("FE PA" or the "Company").

Q. Please summarize your surrebuttal testimony?

A. In my surrebuttal testimony, I will address the rebuttal testimony submitted by Vanessa Okum on behalf of the Bureau of Investigation and Enforcement ("I&E") concerning the Company's incentive compensation.

Q. Are you sponsoring any exhibits to accompany your surrebuttal testimony?

A. No.

II. INCENTIVE COMPENSATION

Q. In her rebuttal testimony, I&E witness Okum disagrees with OCA witness Mugrace's recommendation to disallow 30% of Short-Term Incentive Compensation ("STIP"), arguing that the entirety of STIP should be disallowed because "financial metrics are the primary driver of STIP compensation."[1] Do you agree with I&E witness Okum?

A. No. As explained in my rebuttal testimony, the key performance indicators ("KPIs") for measuring STIP performance are based on both financial and operational metrics. I&E witness Okum incorrectly focuses on the financial metrics, concluding that "STIP awards are entirely contingent upon achieving a predetermined level of earnings per share."[2] That is not accurate. Although the Company's earnings per share achievement will determine the amount to which the pool is funded, the actual STIP award amounts granted to employees, if any, are still dependent on the operational metric KPIs. This is reflected in I&E Exhibit No. 1, Schedule 5 (CONFIDENTIAL), which states that "[a]ward amounts will be calculated based on the final KPI results, as certified by the Board" and that "[i]f Operating [earnings per share] EPS achievement, is at or above target, funding will be applied first based on overall 2024 KPI performance up to 200%, followed by any individual modifiers, as applicable." Thus, the Company's incentive compensation structure for STIP unquestionably considers both financial and operational metrics, and I&E witness Okum's recommendation should be denied.

[1] I&E St. No. 1-R, p. 9.
[2] *Id.*

III. CONCLUSION

Q. Does this conclude your surrebuttal testimony?

A. Yes.

Calculation of FESC STIP and LTIP O&M Adjustments
($ in thousands)

	Met-Ed	Penelec	Penn Power	West Penn	FE PA
STIP	$ 4,442	$ 5,316	$ 1,322	$ 4,735	$ 15,814
LTIP	2,424	2,901	721	2,584	8,629
Total	$ 6,865	$ 8,216	$ 2,043	$ 7,318	$ 24,443
O&M Allocator	44.80%	46.50%	35.30%	42.40%	
O&M STIP and LTIP Amounts	$ 3,076	$ 3,821	$ 721	$ 3,103	$ 10,720

FESC allocation to FE PA pursuant to Service Company Agreement provided in II-D-8, Attachment A.

FEDERAL ENERGY REGULATORY COMMISSION
WASHINGTON, D.C. 20426

In Reply Refer To:
Office of Enforcement
Docket No. FA19-1-000
February 4, 2022

Jason Lisowski
Vice President, Controller and Chief Accounting Officer
FirstEnergy Corporation
76 South Main Street
Akron, OH 44308

Dear Mr. Lisowski:

1. The Division of Audits and Accounting (DAA) within the Office of Enforcement (OE) of the Federal Energy Regulatory Commission (Commission) has completed an audit of FirstEnergy Corporation and its subsidiaries (collectively, FirstEnergy). The audit covered the period January 1, 2015 to September 30, 2021.

2. The audit evaluated FirstEnergy's compliance with: (1) cross-subsidization restrictions on affiliate transactions under 18 C.F.R. Part 35; (2) service company accounting, recordkeeping, and FERC Form No. 60 reporting requirements under 18 C.F.R. Parts 366, 367, and 369; (3) accounting and reporting requirements prescribed for public utilities pertaining to transactions with affiliated companies under 18 C.F.R. Parts 101 and 141; and (4) preservation of records requirements for holding companies and service companies under 18 C.F.R. Part 368. The enclosed audit report contains seven findings of noncompliance and 38 recommendations that require FirstEnergy and its subsidiaries to take corrective action.

3. On January 24, 2022, FirstEnergy notified DAA that it largely accepts the findings and recommendations. FirstEnergy also proposed that Finding No. 1, Allocation of Overhead Costs to CWIP, and its associated Recommendation Nos. 1, and 7 through 11 be revised consistent with FirstEnergy's response to the audit report. A verbatim copy of FirstEnergy's response is included as Section V to the accompanying audit report. I hereby approve the uncontested findings and recommendations.

4. FirstEnergy should submit its implementation plan to comply with the uncontested recommendations within 30 days of issuance of this letter order. FirstEnergy should make quarterly submissions to DAA describing the progress made to comply with the

uncontested recommendations, including the completion date for each corrective action. As directed by the audit report, these submissions should be made no later than 30 days after the end of each calendar quarter, beginning with the first quarter after this audit report is issued, and continuing until all the corrective actions are completed.

5. Pursuant to Part 41 of the Commission's regulations, this serves as notice that within 30 days of the issuance of this order, FirstEnergy may notify the Commission in writing as to whether it requests Commission review of Finding No. 1 and its associated Recommendation Nos. 1, and 7 through 11 by means of a shortened procedure or, if FirstEnergy contends that there are material facts in dispute which require cross-examination, a trial-type hearing. 18 C.F.R. § 41.2 (2021). If FirstEnergy does not timely respond to this order, it will be deemed to acquiesce in the finding and recommendations.

6. The Commission delegated authority to act on this matter to the Director of OE under 18 C.F.R. § 375.311. This letter order constitutes final agency action with respect to all uncontested findings and recommendations. FirstEnergy may file a request for rehearing of this letter order with the Commission within 30 days of the date of this order under 18 C.F.R. § 385.713. This letter order does not constitute final agency action with respect to Finding No. 1 and its associated Recommendation Nos. 1, and 7 through 11 so long as FirstEnergy timely responds to this letter order as set forth in Paragraph 5 above.

7. This letter order is without prejudice to the Commission's right to require hereafter any adjustments it may consider proper from additional information that may come to its attention. In addition, any instance of non-compliance not addressed herein or that may occur in the future may also be subject to investigation and appropriate remedies.

8. I appreciate the courtesies extended to the auditors. If you have any questions, please contact Mr. Gerald Williams, Director and Chief Accountant, Division of Audits and Accounting at (202) 502-8277.

Sincerely,

JANEL BURDICK Digitally signed by JANEL BURDICK Date: 2022.02.01 14:54:26 -05'00'

Janel Burdick
Director
Office of Enforcement

Enclosure

Federal Energy Regulatory Commission

Office of Enforcement
Division of Audits and Accounting

AUDIT REPORT

Audit of FirstEnergy Corporation's and its subsidiaries' compliance with:

- Cross-subsidization restrictions on affiliate transactions under 18 C.F.R. Part 35;
- Service company accounting, recordkeeping, and FERC Form No. 60 reporting requirements under 18 C.F.R. Parts 366, 367, and 369;
- Accounting and reporting requirements prescribed for public utilities pertaining to transactions with affiliated companies under 18 C.F.R. Parts 101 and 141; and
- Preservation of records requirements for holding companies and service companies under 18 C.F.R. Part 368.

Docket No. FA19-1-000
February 4, 2022

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I. Executive Summary

A. Overview

The Division of Audits and Accounting (DAA) within the Office of Enforcement of the Federal Energy Regulatory Commission (Commission) has completed an audit of FirstEnergy Corporation (FirstEnergy) and its subsidiaries. The audit evaluated FirstEnergy's and its subsidiaries' compliance with: (1) cross-subsidization restrictions on affiliate transactions under 18 C.F.R. Part 35; (2) service company accounting, recordkeeping, and FERC Form No. 60 reporting requirements under 18 C.F.R. Parts 366, 367, and 369; (3) accounting and reporting requirements prescribed for public utilities pertaining to transactions with affiliated companies under 18 C.F.R. Parts 101 and 141; and (4) preservation of records requirements for holding companies and service companies under 18 C.F.R. Part 368. The audit covered the period January 1, 2015 to September 30, 2021.

B. FirstEnergy Corporation and its Subsidiaries

FirstEnergy, headquartered in Akron, OH, was incorporated under Ohio law in 1996 as a public utility holding company. FirstEnergy and its subsidiaries are engaged in the generation, transmission, distribution, and sale of energy in the Midwest and Mid-Atlantic regions. FirstEnergy has 63 subsidiaries that it owns directly or indirectly, which include ten wholly owned franchised public utilities (FPU)[1] and three transmission-lines-only public utilities.[2]

FirstEnergy FPUs and Transmission-Lines-Only Companies

During the audit period, FirstEnergy's FPUs provided distribution and wholesale transmission services and made wholesale sales of power for resale under Commission

[1] FirstEnergy's FPU subsidiaries are: The Cleveland Electric Illuminating Company, Jersey Central Power and Light Company (JCP&L), Metropolitan Edison Company, Monongahela Power Company, Ohio Edison Company, Pennsylvania Electric Company, Pennsylvania Power Company, The Potomac Edison Company, The Toledo Edison Company, and West Penn Power Company.

[2] FirstEnergy's transmission-lines-only subsidiaries are: American Transmission Systems, Incorporated (ATSI), Mid-Atlantic Interstate Transmission, LLC (MAIT), and Trans-Allegheny Interstate Line Company (TrAILCo) (collectively, Transmission Companies).

market-based rate tariffs.[3] Three of the FPUs – Monongahela Power Company, The Potomac Edison Company, and West Penn Power Company – recovered their wholesale transmission service costs pursuant to stated, cost-based wholesale transmission Open Access Transmission Tariff (OATT) rates as transmission owner members of the PJM Interconnection, L.L.C. (PJM).[4] Effective January 1, 2021, these companies implemented a forward-looking formula rate, which was accepted by the Commission, subject to refund, pending further hearing and settlement procedures.[5] JCP&L began recovering its wholesale transmission service costs pursuant to a formula rate tariff in PJM that became effective January 1, 2020,[6] and the remaining six FPUs either did not have transmission assets, or transferred their transmission assets to affiliates, during the audit period.

The Transmission Companies are transmission owner members of PJM. The companies recover their transmission service costs pursuant to their respective individual

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[3] *See* The Cleveland Electric Illuminating Company, Market-Based Rate Power Sales Tariff, Second Revised Market-Based Rate Power Sales Tariff, 5.0.0; The Ohio Edison Company, Market-Based Rate Power Sales Tariff, Second Revised Ohio MBR, FE Ohio Revised MBR Tariff, 5.0.0; The Toledo Edison Company, Market-Based Rate Power Sales Tariff, Second Revised Toledo MBR Tariff, 5.0.0; Pennsylvania Power Company, Market-Based Rate Power Sales Tariff, Revised PennPower MBR Power Sales Tariff, 5.0.0; The Metropolitan Edison Company, Market-Based Power Sales Tariff, Revised MetEd Tariff, 5.0.0; Pennsylvania Electric Company, Market-Based Rate Power Sales Tariff, 10 Revised, Revised Ancillary Services, 2.0.0; Jersey Central Power & Light Company, Market-Based Rate Power Sales Tariff, Section 1, Market Based Rates, 5.0.0; Monongahela Power Company, Allegheny Power Market Rate Tariff, Revised Allegheny Power Market Based Rate Tariff 4.0.0; The Potomac Edison Company, Allegheny Power MBR Tariff, Cert. of Concurrence, Allegheny Power Market Tariff (Potomac Edison) 0.1.0; and West Penn Power Company, Allegheny Power Market Tariff (West Penn), Cert. of Concurrence, Allegheny Power Market Tariff (West Penn) 0.1.0.

[4] *See* PJM Interconnection, L.L.C., FERC FPA Electric Tariff, Intra-PJM Tariffs, Schedule 12, Appendix A-14 Monongahela Power Company, The Potomac Edison Company, and West Penn Power Company, all doing business as Allegheny Power, 19.0.0.

[5] *Monongahela Power Co.*, 173 FERC ¶ 61,290 (2020), *reh'g denied by operation of law*, 174 FERC ¶ 62,136 (2021).

[6] *Jersey Central Power & Light Co.*, 169 FERC ¶ 61,205 (2019).

wholesale transmission formula rate mechanisms found in the PJM OATT.[7] The FPUs and Transmission Companies collectively serve approximately 6 million customers and have over 24,000 miles of transmission lines and over 272,000 miles of distribution lines.

FirstEnergy Special Purpose Entities

During the audit period, FirstEnergy had two special purpose entity subsidiaries – FirstEnergy Service Company (FESC) and Allegheny Energy Service Corporation. FESC was FirstEnergy's centralized service company. It provided administrative, management, support, and external affairs services during the audit period, including political and regulatory advocacy services on behalf of FirstEnergy and its subsidiaries under a shared services agreement. Allegheny Energy Service Corporation owned aircraft and leased them to FESC.

Competitive Power Generation Entities

FirstEnergy owned FirstEnergy Solutions Corp. (FES) and FirstEnergy Nuclear Operating Company (FENOC), which provided energy related products and services. FES, through its subsidiaries, and FENOC owned and operated two coal-fired generating plants, a dual fuel gas/oil plant, a petroleum coke-fired plant, and three nuclear power plants.[8] On March 31, 2018, FES and FENOC, together with FES's subsidiaries, filed voluntary petitions for bankruptcy protection under Chapter 11 of the U.S. Bankruptcy Code in connection with the implementation of a proposed plan of reorganization.[9] Under the reorganization plan ultimately approved by the bankruptcy court, upon emergence from bankruptcy, a new privately-held holding company, Energy Harbor was formed and became the parent of the companies. Energy Harbor is neither a subsidiary

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[7] *See* PJM Interconnection L.L.C., FERC FPA Electric Tariff, Intra-PJM Tariffs, OATT Attachment H-21A - ATSI, 4.0.0; PJM Interconnection L.L.C., FERC FPA Electric Tariff, Intra-PJM Tariffs, OATT Attachment H-28A - MAIT Formula Rate Template, 1.0.0; and PJM Interconnection L.L.C., FERC FPA Electric Tariff, Intra-PJM Tariffs, OATT Attachment H-18A - Trans-Allegheny, 4.0.0.

[8] FES and its wholly owned subsidiaries – FirstEnergy Generation, LLC, and FirstEnergy Nuclear Generation, LLC – had market-based rate tariffs on file with the Commission.

[9] Due to the bankruptcy proceeding, which was ongoing during this audit, and FirstEnergy's representation that FES and FENOC ceased to be under its control upon completion of the reorganization, there were limited audit procedures performed that were directed at FES's and FENOC's operations.

nor an affiliate of FirstEnergy. The market-based rate tariffs previously held by FES and its subsidiaries were succeeded by market-based rate tariffs of Energy Harbor's subsidiaries – Energy Harbor LLC, Energy Harbor Generation LLC, and Energy Harbor Nuclear Generation LLC.[10]

C. Summary of Compliance Findings

Audit staff's compliance findings are summarized below. Details of these findings are in Section IV. Audit staff found the following seven areas of noncompliance:

- *Allocation of Overhead Costs to CWIP* – FirstEnergy's subsidiaries capitalized overhead costs to Account 107, Construction Work in Progress-Electric, using an allocation method that was not based on actual time employees were engaged in construction activities based on timecard reports or on a representative time study. This may have led to FirstEnergy's subsidiaries capitalizing costs to Account 107 that did not have a definite relationship to construction. As a result, the companies may have overstated construction costs recorded in Account 107 and electric plant in service, as well as accumulated depreciation, depreciation expenses, and accumulated deferred income tax (ADIT) balances, and understated operating expenses. Moreover, accumulated overstatement of electric plant in service and the related depreciation due to this accounting practice during and prior to the audit period may have resulted in the FirstEnergy subsidiaries with wholesale transmission formula rate service cost recovery mechanisms, overstating their respective wholesale annual transmission revenue requirements and overcharging wholesale transmission customers.

- *Accounting for Vegetation Management Costs* – The FirstEnergy FPUs improperly accounted for maintenance expenses incurred to remove vegetation surrounding in service distribution powerlines. Specifically, the FPUs inappropriately capitalized the cost to electric plant in service. This accounting practice caused the companies to overstate electric plant in service, accumulated depreciation, ADIT,

[10] *See Energy Harbor LLC*, Docket Nos. ER20-1436-000, ER20-1437-000, and ER20-1438-000 (May 21, 2020) (delegated order on succession and related tariff changes); *see also* Energy Harbor LLC, FERC FPA Electric Tariff and Market-Based Rate Power Sales Tariff; Energy Harbor Generation LLC, FERC FPA Electric Tariff and Market-Based Power Sales Tariff; Energy Harbor Nuclear Generation LLC, FERC FPA Electric Tariff and Market-Based Rate Power Sales Tariff.

depreciation expenses, and other account balances, and understate operating expenses incurred.

- *Accounting for Amortization of Regulatory Assets* – FirstEnergy's subsidiaries deferred certain maintenance expenses, associated with costs incurred to remove vegetation in transmission corridors, and recorded the deferred expenses as regulatory assets in Account 182.3, Other Regulatory Assets, for Commission accounting and reporting purposes. Certain subsidiaries then improperly amortized $3.8 million of the deferred costs as expenses in subsequent periods without obtaining Commission approval to recover these regulatory assets in rates. Moreover, two of the Transmission Companies, ATSI and TrAILCo, included these expenses representing amortization of the regulatory assets in their annual transmission revenue requirements calculated pursuant to their wholesale transmission formula rates without the required Commission approval to recover such regulatory assets. Also, certain FirstEnergy subsidiaries recovered overstated depreciation expense through transmission formula rates.

  As a result of the above deficiencies, the Transmission Companies inappropriately included approximately $2.7 million of regulatory asset amortization and depreciation expense in their annual transmission revenue requirements and overbilled their wholesale transmission customers by this amount.

- *Accounting for Lobbying Costs, Donations, and Costs that Lacked Proper Supporting Documentation* – FESC improperly accounted for and improperly reported lobbying expenses, donations, and other costs that lacked proper supporting documentation or were misclassified (unsupported costs). Moreover, FESC allocated and charged the improperly accounted for lobbying, donation, and unsupported costs to FirstEnergy and its subsidiaries. This led the FirstEnergy subsidiaries to improperly account for and report the lobbying expenses, donations, and unsupported costs in their respective books and records, and FERC Form No. 1. The errors resulted in the Transmission Companies including the lobbying expenses, donations, and unsupported costs in their annual wholesale transmission revenue requirements and billing rates, and overbilling wholesale transmission customers.

- *Allowance for Funds Used During Construction* – FirstEnergy's FPUs improperly included undistributed subsidiary earnings and accumulated other comprehensive income in equity balances used for the purpose of computing AFUDC rates. As a

result, the companies over-accrued AFUDC during the audit period, which led them to overstate CWIP and plant-in-service balances.

- *Service Company Billing Procedures* – Billing information that FESC provided to FirstEnergy's subsidiaries pertaining to charges for services provided to them was insufficient. Specifically, FESC did not provide detailed information to reflect the services provided and showing the charges classified as direct costs, indirect costs, or compensation for use of capital, with the details of service company accounts by service provided, as required. As a result, the FirstEnergy subsidiaries misclassified costs charged by FESC.

- *Accounting for Fuel – Coal Supply and Other Consulting Services* – The FirstEnergy FPU, Monongahela Power Company, improperly accounted for fixed monthly consultation fees paid in Account 501, Fuel, as a component cost of coal used in operations without first being accounted for as inventoried fuel stock in Account 151, as required. The accounting led to costs being included in fuel used in operations that may not have been directly assignable and likewise not properly allocable to the cost of coal purchased and used. As a result, Monongahela Power Company may have overcharged wholesale customers, through operation of the fuel cost adjustment formula in its tariff, for the cost of fuel included as a component cost of generating electricity.

D. List of Recommendations

Audit staff's recommendations to remedy the audit findings are listed below. Details are in Section IV. Audit staff recommends that FirstEnergy:

Allocation of Overhead Costs to CWIP

1. Retain an independent third-party entity, subject to approval by DAA, to conduct a representative labor time study for allocation of overhead costs incurred in 2021 to CWIP, and to assist with the development of procedures FirstEnergy subsidiaries shall use to periodically determine the allocation of overhead labor and labor-related costs capitalized by each FirstEnergy subsidiary into the cost of construction after 2021. The independent consultant should have expertise and experience independently performing time studies used in the determination of overhead capitalization rates of U.S. based utilities subject to the accounting requirements prescribed for public utilities and licensees or for natural gas companies under 18 C.F.R. Part 101 or Part 201, respectively. The time study should involve a representative sample of study participants (employees) that provides for extrapolation of the study results to the full population of FirstEnergy employees, and should include processes for application of the study results from

the audit period to the issue date of this audit report, and processes for applying the capitalization rate(s) the study finds for 2021 back to the period January 1, 2015 through December 31, 2020, either with no change to the capitalization rates found in the study or with such modifications to the capitalization rate(s) the independent consultant finds reasonable and supported by evidence. The independent consultant should use its expertise and all relevant information available to it to make recommendations as to what the capitalization rate(s) should be for prior years for each FirstEnergy subsidiary, should set forth the basis for its recommendations, and provide both the recommendations and the basis therefore to FirstEnergy and DAA. If there is no recommendation by the independent consultant for any year or other period between January 1, 2015 and December 31, 2020 for any specific capitalizable cost center, then FirstEnergy should base its capitalization rate and the amount to be capitalized for such year or period on the rates and costs of such specific cost centers for which FirstEnergy can provide to DAA reasonable evidence as to the time employees in such cost centers spent having a definite relation to construction, and exclude from consideration those cost centers for which FirstEnergy cannot provide such evidence, per, for example, 18 C.F.R. Part 101, General Instruction No. 2 and § 41.8.

The progress of the study should be reported within 120 days and the time study results provided to DAA for review and consideration within 180 days of the date of issuance of this audit report, and the developed allocation procedures should be submitted when complete, but no later than 60 days after completion of DAA's review of the labor time study. At a minimum, the developed allocation procedures should provide a method for overhead cost allocation and capitalization to construction based on actual timecard distributions or where this procedure is impractical, based on periodic time studies.

2. Revise written policies, practices, procedures, and controls governing the methods used to account for, track, report, and review overhead labor and related costs, and all other costs allocated to construction projects to be consistent with Commission accounting requirements. In addition, adopt procedures to retain formal documentation supporting the amount of overhead costs allocated to electric plant accounts.

3. Revise accounting processes and procedures to account for and report capitalized A&G amounts recorded in Accounts 920, Administrative and General Salaries, and 921, Office Supplies and Expenses, using Account 922, Administrative Expenses Transferred – Credit, consistent with Commission regulations.

4. Train relevant staff on the revised overhead allocation, control, and A&G accounting procedures and documentation, and provide periodic training in this area, as needed.

5. Train staff on the time reporting guidelines and establish a periodic training program in this area.

6. Within 30 days of the completion of Recommendation No. 1, submit an estimate to DAA, including the calculations and determinative components, of overhead costs that would have been allocated to CWIP from 2015 through the present consistent with the requirements of Electric Plant Instruction No. 4 and General Instruction No. 9. The estimate should be based on a recalculation of 2015's and subsequent years' overhead costs allocated to construction with labor and related costs removed from the cost of plant that were not associated with construction activities based on the methodology developed in response to Recommendation No. 1.

7. With the response to Recommendation No. 6, submit proposed accounting entries to DAA that remove the overhead costs that were allocated to CWIP and electric plant in service from 2015 through the present that exceed the amount of costs that would have been allocated to the accounts based on the methodology developed in response to Recommendation No. 1. Also, provide proposed accounting entries to remove associated amounts from other accounts and balances affected by the inappropriately allocated cost such as the accumulated depreciation and ADIT accounts, and AFUDC balances capitalized into CWIP and electric plant in service. If the adjusting entries result in a significant impact to income for the current year, FirstEnergy subsidiaries may account for the transaction as a correction of a prior period error in Account 439, Adjustments to Retained Earnings. Such adjustments to retained earnings with the proposed accounting entries should be submitted to DAA.

8. Revise account balances for FirstEnergy subsidiaries' utility plant, accumulated depreciation, ADIT, and other account balances impacted by the inappropriate allocation of unsupported overhead costs after receiving DAA's approval of proposed accounting entries submitted per Recommendation No. 7, and restate and footnote the balances reported in the next-filed FERC Form No. 1 reports of the FirstEnergy subsidiaries for both the current and comparative years presented in each subsidiary's next-filed report, as necessary to reflect and disclose the revisions.

9. Submit a refund analysis to DAA that explains and details the following: (1) calculation of refunds that result from correcting the overstatement of

transmission plant due to the improperly capitalized labor costs, as determined by the labor time study, plus interest; (2) determinative components of the refund; (3) refund method; (4) wholesale transmission customers to receive refunds; and (5) period(s) refunds will be made.

10. File a refund report with the Commission after receiving DAA's assessment of the refund analysis.

11. Refund the amounts disclosed in the refund report to customers, with interest calculated in accordance with section 35.19a of the Commission's regulations.

Accounting for Vegetation Management Costs

12. Revise accounting policies and procedures for vegetation management activities in distribution corridors to be consistent with Commission accounting requirements.

13. Train relevant staff on the revised vegetation management accounting policy and procedures and provide periodic training.

14. Submit proposed accounting entries and supporting documentation to DAA that reflect the correction of the FirstEnergy FPU's CWIP, electric plant in service, accumulated depreciation, ADIT, and other accounts impacted by the capitalization of vegetation management expenses for the period from October 1, 2021 through the present within 60 days of issuance of this audit report.

15. Revise the FirstEnergy FPUs' CWIP, electric plant in service, accumulated depreciation, ADIT, and other accounts impacted by over-accrual of AFUDC after receiving DAA's approval of the proposed accounting entries per Recommendation No. 14 and restate and footnote the FERC Form No. 1 reports for current and comparative years as necessary.

Accounting for Amortization of Regulatory Assets

16. Revise policies, practices, and procedures to amortize or write off the regulatory assets consistent with Commission accounting requirements.

17. Train relevant staff on the revised methods, and provide periodic training in this area, as needed.

18. Submit a refund analysis, within 60 days of issuance of this audit report, to DAA for review that explains and details the following: (1) calculation of refunds that result from the correction of ATSI's and TrAILCo's improper and unauthorized,

respective, depreciation and amortization of plant and regulatory assets to the depreciation expense account and inclusion of the expenses in service rate determinations, plus interest; (2) determinative components of the refund; (3) refund method; (4) wholesale transmission customers to receive refunds; and (5) period(s) refunds will be made.

19. File a refund report with the Commission after receiving DAA's assessment of the refund analysis.

20. Refund the amounts disclosed in the refund report to customers, with interest calculated in accordance with section 35.19a of the Commission's regulations.

Accounting for Lobbying Expenses, Donations, and Unsupported Costs

21. Critically review and strengthen internal controls in FirstEnergy and its subsidiaries. Establish and implement procedures governing methods to be used to appropriately identify, account for, track, report, and review all lobbying costs, donations, and any unsupported expenses, including, but not limited to, expenses of external lobbyists, monies paid to external corporate entities to be used for lobbying, and other external lobbying costs and internal lobbying costs, including employee lobbying time and other internal lobbying costs.

22. Train relevant staff on the internal control enhancements and procedures established, including internal controls over vendor creation in the accounts payable system, payments, accounting, and reporting violations; and provide periodic training in this area, as needed.

23. Perform an analysis of costs that FirstEnergy and its subsidiaries incurred associated with internal and external lobbying activities, including payments of FirstEnergy funds to outside entities for purposes of those entities using those funds for lobbying, and provide support to identify lobbying-related expenses improperly charged to utility operating accounts, for the audit period and, with respect to the specific issues discussed in this finding, for the entire period affected by or relevant to each such specific issue. Within 60 days of the issuance of this audit report and on a rolling basis within 60 days of conclusion of each internal or external investigation discussed in the finding or any new internal or external investigation arising directly from Ohio House Bill 6 (HB 6) or lobbying activities occurring prior to 2021, provide the results of the investigation, proposed correcting journal entries, and FirstEnergy's analysis of the findings from each investigation and the related impact on prior and future accounting and rate development to audit staff.

24. Submit a refund analysis, within 60 days of issuance of this audit report and on a rolling basis within 60 days of conclusion of each investigation discussed in the finding or any new investigation arising directly from HB 6 or lobbying activities occurring prior to 2021, for DAA's review, that explains and details the following: (1) calculation of refunds resulting from correcting the improper accounting for external lobbying costs, donations, and unsupported costs in utility operating and plant accounts; and internal lobbying costs as identified pursuant to the analysis performed in response to Recommendation No. 23, plus interest; (2) determinative components of the refund; (3) refund method; (4) wholesale transmission customers to receive refunds; and (5) period(s) refunds will be made.

25. File a refund report with the Commission after receiving DAA's assessment of the refund analysis.

26. Refund the amounts disclosed in the refund report to customers, with interest calculated in accordance with section 35.19a of the Commission's regulations.

Allowance for Funds Used During Construction

27. Revise and implement the FPUs' processes and procedures to calculate their respective AFUDC rates consistent with EPI No. 3(A)(17) and other applicable Commission requirements. Revisions should include processes to prevent the inclusion of balances in Accounts 216.1 and 219 in the AFUDC rate calculations.

28. Train relevant staff on the revised AFUDC calculation method, and provide periodic training, as needed.

Service Company Billing Procedures

29. Revise FESC policies, procedures, and accounting systems so as to provide sufficient billing information to FirstEnergy's subsidiaries in accordance with the Commission's regulations.

30. Train relevant staff on the revised policies, procedures, and accounting systems and provide periodic training in this area, as needed.

Accounting for Fuel – Coal Supply and Other Consulting Services

31. Revise accounting policies and procedures for cost of fuel by the FPUs to ensure compliance with the Commission's accounting regulations.

32. Train relevant staff on the revised policies and procedures and provide periodic training.

33. Perform an analysis of all monthly payments made to consultants, including BCG Resources, LLC, that were included in the cost of fuel used in operations during the audit period and submit the analysis to DAA with supporting documents within 60 days of issuance of this audit report. Based on the analysis, submit proposed adjusting accounting entries to record the consultation costs in the appropriate accounts for DAA's review and approval.

34. Revise the FirstEnergy FPUs' fuel inventory and other account balances impacted by the improper accounting after receiving DAA's approval of the proposed accounting entries per Recommendation No. 33 and restate and footnote the FERC Form No. 1 reports for current and comparative years as necessary.

35. Review collections received, including but not limited to uplift payments, during the audit period based, in part, on the cost of fuel and submit an analysis to DAA for review of retail and wholesale overcollections due to improper recording of costs in Account 501.

36. Submit a refund analysis if there were overcollections from wholesale customers, within 60 days of issuance of this audit report, for DAA's review, that explains and details the following: (1) calculation of refunds resulting from the improper accounting for fuel costs, plus interest; (2) determinative components of the refund; (3) refund method; (4) wholesale customers to receive refunds; and (5) period(s) refunds will be made.

37. File a refund report with the Commission after receiving DAA's assessment of the refund analysis.

38. Refund the amounts disclosed in the refund report to customers, with interest calculated in accordance with section 35.19a of the Commission's regulations.

E. Implementation of Recommendations

Audit staff further recommends that FirstEnergy submit the following:

- A plan for implementing the audit recommendations within 30 days after the audit report is issued;

- Quarterly reports describing progress in completing each corrective action recommended. Quarterly nonpublic submissions should be made no later than 30 days after the end of each calendar quarter, beginning with the first quarter after

the audit report is issued, and continuing until all recommended corrective actions are completed; and

- Copies of any written policies and procedures developed in response to the recommendations. These documents should be submitted in the first quarterly filing after development of a written policy or procedures.

II. Background

A. FirstEnergy Service Company

FESC is a centralized service company that provides certain accounting, administrative, management, utility operation, and other services to FirstEnergy and its subsidiary companies, including through June 2020 to FirstEnergy's former subsidiaries FES and FENOC, which ceased to be FirstEnergy's subsidiaries after emerging from bankruptcy in February 2020. FESC recovers its cost of providing services through monthly billings to associate companies. The associate companies are either directly assigned or allocated a portion of the costs. Direct assignment takes place when a service provided by FESC benefits a specific company. When the cost of a service provided by FESC benefits multiple companies, the costs are billed to the benefiting companies using an allocation method intended to consider cost causation. Shared service agreements between FESC and the associate companies describe the services provided and the cost allocation methodologies.

B. Service Company Accounting System

FESC's accounting system primarily consists of an SAP SE (SAP) general ledger system and related modules. It is a system with several modules that process transactions for accounting, cost allocation, and financial reporting. Additionally, FESC uses other business systems that interface with the SAP system, including, for example, PowerPlan, which processes fixed assets and taxes. FESC maintains the accounting records for the FPUs and Transmission Companies, as well as for FirstEnergy's other subsidiaries, in its integrated SAP general ledger system. Transactions recorded in the system are designated with individual company codes.

FESC uses its own internal account numbers to account for revenue and expenses, and it converts the balances in those general ledger accounts to the Commission's prescribed accounts for public utilities and service companies for regulatory reporting purposes. The SAP general ledger balance sheet account numbers used by FESC are the same as those provided in the Commission's Uniform System of Accounts Prescribed for Public Utilities and Licensees, 18 C.F.R. Part 101, and Uniform System of Accounts for Centralized Service Companies, 18 C.F.R. Part 367 (collectively, USofA).

C. Cost Accumulation and Allocation

FESC's cost accumulation and allocation procedures are performed within its SAP system. Costs are accumulated using several cost collectors in addition to the internal account numbers. The cost collectors are accounting devices used to plan and track detailed costs of different categories or types of work. Cost collectors used by FESC are

cost centers, work breakdown structure elements (WBS), and internal orders. The cost centers collect routine costs for employees providing services for particular functions. Internal orders are used to collect costs for projects of a certain dollar amount that are not capital investments. The internal orders are company specific and are numbered by the SAP system sequentially. WBS are used for projects exceeding certain dollar amounts or durations that involve capital investments.

Cost collectors accumulate costs from payroll and employee time sheets, expense reports, overhead distributions, vendor invoices, journal entries, allocations, etc. for later billing to the associate company (or companies) benefiting from the work performed. The SAP system records the entity providing a service and the corresponding entity or entities benefiting from the service based on whether the service cost is directly charged or, alternatively, allocated pursuant to allocation rates input into the system. FESC has 18 allocators, as reported in its FERC Form No. 60, Annual Report of Centralized Service Companies, that result in distribution percentages for charging the cost of specific activities performed to associate companies that benefit. Approximately 65 percent of the total costs incurred by FESC during the audit period were indirect costs assigned to associate companies using the allocators.

D. Department of Justice Complaint and Subsequent Investigations

On July 17, 2020, the U.S. Department of Justice (DOJ) filed a criminal complaint in the U.S. District Court for the Southern District of Ohio alleging that then-Speaker of the State of Ohio House of Representatives, four other individuals, and a 501(c)(4) nonprofit entity named Generation Now, organized under the laws of the State of Delaware, engaged in conducting the affairs of an enterprise through a pattern of racketeering activity in violation of federal law, and committed multiple acts of bribery chargeable under Ohio law.[11] The complaint alleged that the defendants facilitated and participated in actions to funnel almost $61 million received from an Ohio public utility, referred to as Company A in the complaint, and its affiliates through the nonprofit entity to various Ohio political figures to support election of the lead defendant as Speaker of the House, then secure the passage of Ohio Bill 6, which, among other things, would provide over a billion dollars in subsidies, to be paid for by Ohio ratepayers, to the Ohio-based coal-fired and nuclear power plants owned by Company A's affiliates, and then defeat a ballot initiative effort calling for the repeal of the Ohio Bill 6 legislation.

[11] *United States v. Larry Householder*, *et al*., Case No. 1:20-MJ-00526 (S.D. Ohio), Complaint (July 17, 2020).

On July 21, 2020, FirstEnergy disclosed in a public statement that it had received subpoenas from the DOJ in connection with the investigation surrounding Ohio House Bill 6.[12] In October 2020, two of the five individual defendants named in the DOJ complaint entered guilty pleas.[13] On October 29, 2020, FirstEnergy issued a press release, which stated that the Independent Review Committee of the Board of Directors of FirstEnergy had terminated FirstEnergy's Chief Executive Officer, effective immediately, and had also terminated FirstEnergy's Senior Vice President of Product Development, Marketing, and Branding and its Senior Vice President of External Affairs, also effective immediately.[14]

The DOJ complaint and audit staff's discussions on internal controls during onsite interviews of FESC employees raised audit staff's concerns about the existence of significant shortcomings in FirstEnergy and its subsidiary companies' controls over financial reporting, including controls over accounting for the costs of civic, political, and related activities, such as lobbying activities, performed by and on behalf of FirstEnergy and its subsidiaries. Moreover, these controls may have been circumvented in ways designed to conceal the nature and purpose of expenditures made and, as a result, that led to the improper inclusion of lobbying and other nonutility costs in wholesale rate determinations.

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[12] *See* [An Act that] Creates Ohio Clean Air Program, 2019 Am. Sub. HB 6 ("HB 6"), *repealed in part by* [An Act to] Revise electric utility service law; repeal portions of HB 6, 2021 Am. Sub. HB 128 ("HB 128"). HB 6 passed the Ohio House on May 29, 2019. The bill passed the Ohio Senate and was signed into law by the Governor of Ohio in July 2019, with an effective date of October 22, 2019. A referendum effort to repeal HB 6 in its entirety was waged from July 24, 2019 to the Act's effective date in October 2019, but was not successful. However, in March 2021, HB 128 was signed into law, which repealed the provisions of HB 6 that provided approximately $1 billion to two Ohio nuclear plants, and repealed certain other provisions, but left in place assistance provided to coal-fired generation plants. *See also* "FirstEnergy Corp. Statement on HB 6 Investigation," FirstEnergy Newsroom, at https://www.firstenergycorp.com/content/fecorp/newsroom/news_articles/firstenergy-corp--statement-on-hb-6-investigation.html.

[13] *See United States v. Jeff Longstreth*, Case No. 1:20-CR-77 (S.D. Ohio), Plea Agreement (filed Oct. 29, 2020); and *United States v. Juan Cespedes*, Case No. 1:20-CR-77 (S.D. Ohio), Plea Agreement (filed Oct. 29, 2020).

[14] *See* "FirstEnergy Announces Leadership Transition," FirstEnergy Newsroom, at https://www.firstenergycorp.com/content/fecorp/newsroom/news_articles/firstenergy-announces-leadership-transition.html.

Following the filing of the DOJ complaint, the U.S. Securities and Exchange Commission, the U.S. Internal Revenue Service, the Public Utilities Commission of Ohio, the Ohio Attorney General, and the Commission commenced investigations of FirstEnergy's operations.[15] In addition, FirstEnergy initiated its own internal investigation to be overseen by the Independent Review Committee of FirstEnergy's Board of Directors. As of the date of this report, these investigations have either not been completed, or the findings of these investigations were not available to audit staff during performance of this audit.

On November 12, 2020, FirstEnergy informed audit staff that, as part of its internal investigation, it had determined that responses provided to audit staff's data requests relating to lobbying activities were incomplete and omitted several payments. FirstEnergy proposed to provide several supplemental updates to its lobbying-related data responses over the next several months. Included in FirstEnergy's supplemental data responses and its further responses to audit staff's follow up data requests were the following:

a) *Payments to certain corporate entities, including U.S. Internal Revenue Code Section 501(c)(4) entities*:

FirstEnergy identified eight lobbying payments, made between March 2017 and October 2019, amounting to a total of $26.5 million, paid to Generation Now ($1 million) and Partners for Progress, Inc. ($25 million), which were U.S. Internal Revenue Code Section 501(c)(4) entities, and to Hardworking Ohioans, Inc. ($0.5 million), a for-profit corporation. Audit staff determined that the payments to Generation Now and Hardworking Ohioans, Inc. were allocated to the ten FPUs of FirstEnergy and improperly accounted for as General and Administrative expenses ($0.65 million) and costs of electric plant in service ($0.85 million). Those expenses were then used to develop service rates charged. The $25 million paid to Partners for Progress, Inc. was allocated to FirstEnergy Corporation.

In a supplemental data request response, FirstEnergy produced a schedule of lobbying payments, prepared by Energy Harbor, which identified additional lobbying payments made between October 2018 and October 2019, totaling around $43.1 million that were paid to Generation Now. Those

[15] On February 18, 2021, FirstEnergy disclosed in its 2020 SEC Form 10-K, under Item 1A, Risk Factors, Risks Associated with the Ongoing Investigations, that staff of the Commission's Division of Investigations in its Office of Enforcement had initiated an investigation.

payments were made by FESC on behalf of FES under a service agreement.[16] FirstEnergy also disclosed payments to two additional entities – 614 Solutions LLC and The Oxley Group – totaling $1 million and around $0.3 million, respectively. FirstEnergy represented to audit staff that these additional payments totaling $44.4 million were made with funds provided to FESC by FES and that the payments had no impact on the operations of the FPUs and Transmission Companies.

In summary, the total payments to 501(c)(4) entities and Hardworking Ohioans, Inc. and others disclosed by FirstEnergy, including those made by FES, amounted to approximately $70.9 million. Audit staff notes that FirstEnergy did not disclose that these payments were made until after the DOJ investigation was made public. At which point, FirstEnergy informed audit staff that it would supplement its prior data request responses to correct inaccurate information previously provided regarding its and its subsidiaries' lobbying activities and costs incurred.

According to FirstEnergy, out of the $70.9 million of payments, $44.4 million was recorded in the accounts of FES and $25 million was recorded in FirstEnergy's own books.[17] Out of the $1.5 million that FirstEnergy identified as being charged to the FPUs and the Transmission Companies, $0.65 million were recorded as General and Administrative expenses, while around $0.85 million were ultimately recorded as the cost of electric plant in service.

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[16] The payments totaling around $43.1 million were made prior to FES's emergence from bankruptcy and becoming an Energy Harbor subsidiary.

[17] Audit staff evaluated FESC's accounts and other records and determined that the payments FESC made were charged to FES and to FirstEnergy. Audit staff's evaluation did not include the accounts and records of FirstEnergy, which does not allocate costs to its Commission-jurisdictional subsidiaries, and did not include the accounts and records of FES and FENOC, which were under independent management and bankruptcy court supervision, and also did not allocate costs to FirstEnergy's FPUs and Transmission Companies. Audit staff did obtain information pertaining to FirstEnergy and FES, however, confirming their receipt of the $25 million and $44.4 million charges, respectively.

b) *Payments made to Sustainability Funding Alliance of Ohio, Inc. and IEU-Ohio Administration Company, LLC – entities associated with an appointed Ohio government official*:

On November 19, 2020, FirstEnergy disclosed, in its SEC Form 10-Q filing for the quarter ended September 30, 2020, that a payment of approximately $4 million had been made in early 2019, in connection with the termination of a purported consulting agreement that had been in place since 2013. The counterparty to the consulting agreement, Sustainability Funding Alliance of Ohio, Inc., was associated with a person who was later appointed to be the Chairman of the Public Utility Commission of Ohio (PUCO) in February 2019. This person was identified as Public Official B in a FirstEnergy deferred prosecution agreement with the United States Attorney's Office for the Southern District of Ohio wherein the person was determined by the DOJ to have operated in an official capacity as the PUCO Chairman to assist with the passage of legislation and regulatory orders that benefited FirstEnergy in return for monetary payments.[18]

Audit staff followed up on the SEC Form 10-Q disclosure. In response, FirstEnergy identified approximately $13.8 million, including the approximately $4 million disclosed in its SEC Form 10-Q, paid between 2013 and 2018 to Sustainability Funding Alliance of Ohio, Inc. FirstEnergy's FPUs and Transmission Companies were allocated $11.9 million of the costs which were accounted for as General and Administrative expenses initially and then a $6.7 million portion was capitalized as electric plant in service and the balance of $5.2 million continued to be accounted for as General and Administrative expenses. FirstEnergy's improper capitalization of General and Administrative expenses is discussed in Finding No. 1, Allocation of Overhead Costs to CWIP, in Section IV of this report.

FirstEnergy disclosed to audit staff additional payments to Sustainability Funding Alliance of Ohio, Inc., established under a different vendor number in FirstEnergy's Accounts Payable system, and IEU-Ohio Administration Company, LLC, another entity associated with the former PUCO Chairman. Those payments, made from 2010 to 2015, in $1 million annual installments to Sustainability Funding Alliance of Ohio, Inc. and $0.5 million annual installments to IEU-Ohio Administration Company, LLC, totaled $9 million. In summary, the two entities received around $22.8 million

[18] *United States v. FirstEnergy Corp.*, Case No. 1:21-CR-00086-TSB (S.D. Ohio), Deferred Prosecution Agreement (filed Jul. 22, 2021). The deferred prosecution agreement notes that Public Official B resigned from the PUCO in November 2020.

in payments and $20.9 million of this amount was charged to certain FirstEnergy FPUs and Transmission Companies. Some of the costs were used in customer rate development for those regulated entities and a portion was recovered from customers. However, FirstEnergy acknowledged that certain transactions were either improperly classified, misallocated to certain of the FPUs and Transmission Companies, or lacked proper supporting documentation and resulted in amounts collected from customers.

FirstEnergy represented to audit staff that it will make refunds of around $185,000 to retail and transmission customers and has already made the related accounting entries to correct charges of $6.7 million allocated to electric plant in service of the FPUs and Transmission Companies and to prevent those expenses from impacting future rates.

c) *Payments to sixteen entities associated with an individual under investigation by FirstEnergy*:

In coordination with its filing of SEC Form 10-K for 2020, FirstEnergy revealed to audit staff in February 2021 that it was investigating payments totaling around $28.8 million made between 2003 and 2020 to sixteen entities associated with an individual identified by FirstEnergy. FirstEnergy's FPUs were allocated around $19.7 million of these payments, the Transmission Companies $1.1 million, FES $2.2 million, and $5.8 million was allocated to FirstEnergy and its nonregulated subsidiaries.

The FPUs and Transmission Companies included $1.4 million of the cost in electric plant in service balances, including capital lease balances, and $19.4 million in Operating Expense balances that were used in the development of customer rates charged. FirstEnergy acknowledged that certain transactions were either improperly classified, misallocated to certain of the FPUs and Transmission Companies, or lacked proper supporting documentation and resulted in amounts collected from customers. FirstEnergy committed to remove the cost from electric plant in service balances and provide an estimated $9.6 million in customer refunds.

d) *Deferred Prosecution Agreement*

On July 20, 2021, FirstEnergy and the United States Attorney's Office for the Southern District of Ohio entered into a deferred prosecution agreement

(DPA).[19] As set forth in the DPA, FirstEnergy acknowledged that it, "through the acts of its officers, employees, and agents conspired with public officials and other individuals and entities to pay millions of dollars to and for the benefit of public officials in exchange for specific official action for FirstEnergy's benefit."[20] Per the DPA, among other things, FirstEnergy agreed to pay a penalty of $230 million, accept a single charge of conspiracy to commit honest services wire fraud, and undertake substantial compliance-related and other obligations going forward.

In addition, FirstEnergy committed to address any deficiencies in its internal controls, which includes its policies, and procedures.[21] Specifically, FirstEnergy committed to "ensure that it has a system of financial and accounting procedures, including a system of internal controls, reasonably designed to ensure the maintenance of fair and accurate books, records, and accounts."[22] Pursuant to the DPA, this system "should be designed to provide reasonable assurances that [FirstEnergy's] transactions are recorded as necessary to permit preparation of financial statements in conformity with generally accepted accounting principles or any other criteria applicable to such statements, and to maintain accountability for assets."[23] Such system should also provide reasonable assurances that FirstEnergy's transactions are recorded as necessary to permit preparation of financial statements for Commission reporting purposes in conformity with the definitions, instructions, and accounts of the Uniform System of Accounts and FERC Form Nos. 1 and 3-Q, and to maintain accountability for assets.[24]

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[19] *United States v. FirstEnergy Corp.*, Case No. 1:21-CR-00086-TSB (S.D. Ohio), Deferred Prosecution Agreement (filed Jul. 22, 2021).

[20] *Id*. P 17.

[21] *Id*. P 5(F), Remediation, Corporate Compliance Program, and Reporting. (In order to address any deficiencies in its internal controls, policies, and procedures, FirstEnergy Corp. represents that it will continue to undertake in the future, in a manner consistent with all of its obligations under this Agreement, a review of its internal controls, policies, and procedures regarding compliance with U.S. law.)

[22] *Id*. at Attachment B: Corporate Compliance Program.

[23] *Id*.

[24] *Id*.

III. Introduction

A. Objectives

The audit evaluated FirstEnergy's and its subsidiaries' compliance with cross-subsidization restrictions on affiliate transactions; service company and public utility accounting, recordkeeping, and reporting requirements pertaining to transactions with associate companies; and preservation of records requirements for holding companies and service companies. The audit covered the period January 1, 2015 to September 30, 2021.

B. Scope and Methodology

Audit staff observed during the audit planning that FirstEnergy and several affiliated companies were operating in a financially stressed environment. Significant impairment losses were recognized under Generally Accepted Accounting Principles and the ability of certain affiliated generation companies to operate as a going concern became questionable. Audit staff also observed media reports on major efforts by FirstEnergy to lobby at the federal and state level to gain support for its failing nuclear and coal generating plants. This financially stressed operating environment combined with audit staff's discovery of deficient internal controls led to increased testing by audit staff.

Audit staff performed the following actions to facilitate the testing and evaluation of FirstEnergy's and its subsidiaries' compliance with the Commission's requirements relevant to the audit objectives:

- *Review of Public Information* – Reviewed publicly available information before commencing the audit. The review provided information on FirstEnergy's operations and finances, reorganization, significant contracts, and other key regulatory and business activities. Examples of materials reviewed include FirstEnergy's annual reports and SEC Forms 10-K and 10-Q, FERC Form Nos. 1 and 60 of the FirstEnergy subsidiaries, prior Commission audit reports, company-related websites, and other relevant regulatory and media sources.

- *Audit Criteria* – Identified audit criteria including the Commission's rules, regulations, and other requirements necessary to evaluating compliance with the audit objectives.

- *Data Requests* – Issued data requests to collect audit evidence and information. The information related to internal policies; service company and operating company operations, procedures, and controls; business practices; risk

management; corporate structure; contractual agreements; financial accounting, cost allocation and reporting activities; corporate compliance; regulatory filings; and other pertinent information, including internal and external audit reports, Board of Directors and Audit Committee meeting minutes, corporate compliance program procedures, and other items not publicly available. The evidence and information were used to test and evaluate compliance with Commission requirements relevant to audit objectives.

- *Teleconferences* – Held multiple teleconferences with FirstEnergy and FESC staff to discuss audit objectives, testing, data request responses, technical and administrative matters, and compliance concerns.

- *Site Visits* – Participated in three site visits to FirstEnergy's headquarters in Akron, OH to discuss and observe controls and procedures related to audit objectives. The visits enabled audit staff to:

  - Discuss FirstEnergy's and its subsidiaries' organizational and corporate structures, departmental functions, and employee responsibilities, and meet with key company officials;

  - Learn about FirstEnergy's and its subsidiaries' cost allocation and capitalization program, processes and operations, in particular the cost of departments, activities, functions, and systems attributed to plant construction;

  - Interview executives, managers, and staff responsible for accounting, financial reporting, corporate compliance, and utility operations, including construction operations;

  - Review Board of Directors and Audit Committee meeting minutes and internal and external audit reports;

  - Discuss the management and operation of the corporate compliance program; and

  - Discuss and observe accounting and reporting procedures, processes, and controls relevant to audit objectives.

- *Internal Commission Collaboration* – Conferred with other Commission staff on compliance issues to ensure audit findings were consistent with Commission precedent and policy.

Accounting, Recordkeeping, and Financial Reporting

To evaluate FirstEnergy's and its subsidiaries' compliance with accounting, recordkeeping, and financial reporting requirements of the FERC Form Nos. 1 and 60, audit staff reviewed the following:

- *Application of USofA* – Analyzed the companies' interpretations and applications of select accounts for consistency with Commission accounting instructions. For example, reviewed balances in regulatory asset and liability accounts to assess whether the companies had the proper regulatory basis to record each item in these accounts and amortized these costs to the proper expense accounts and accounting periods as required. Analyzed costs recorded in operating accounts that have historically been found during Commission audits to be misclassified, such as lobbying expenses. Also, sampled 900 series accounts to determine whether the companies recorded salaries, office supplies, outside services, and other administrative and general expenses in a manner consistent with Commission accounting instructions.

- *Associate Company Transactions* – Reviewed corporate and associate company transactions to assess whether FirstEnergy's subsidiaries recorded revenues and costs for goods and services received and provided at the appropriate price and in the correct accounts, taking into consideration cross-subsidization restrictions and the nature of the transactions. As part of this review, audit staff evaluated policies, procedures, and practices relating to the sale of non-power goods and services to understand (1) the types of services provided by and between FirstEnergy subsidiaries, (2) the contract terms for the pricing of the non-power goods and services provided, and (3) invoice, work order, and other price and cost support documentation. Further, audit staff interviewed FESC accounting staff; reviewed transactions reported in FERC Form Nos. 1 and 60; tested a sample of FESC charges for non-power goods and services; and assessed billings by and between associate companies to verify proper classification of the amounts and compliance with the "at cost" standard.[25]

- *Reconciliation of Reported Information* – Reconciled a sample of information reported in the FERC Form No. 1 at page 429 to information reported in

[25] 18 C.F.R. § 35.44(b)(3) (2021) provides that a franchised public utility that has captive customers, or that owns or provides transmission service over jurisdictional transmission facilities, may only purchase or receive non-power goods and services from a centralized service company at cost.

FESC's FERC Form No. 60 to determine whether information was reported accurately and consistently. Also, evaluated compliance with the USofA for the information under review, including related guidance, accounting releases, and Commission orders.

- *Reporting Processes and Procedures* – Evaluated the FERC Form Nos. 1 and 60 reporting processes and procedures to determine whether there was accurate, complete and timely reporting consistent with Commission reporting requirements and the instructions of the forms.

- *Annual FERC Filings* – Reviewed the FERC Form Nos. 1 and 60, including related notes to the financial statements, to identify major accounting matters. Highlighted significant notes to understand financial statement and cost allocation implications and identified underlying accounting entries for these matters.

- *Variance Analysis* – Performed variance analyses of a sample of balance sheet and income statement accounts reported in 2013-2017 FERC Form No. 60 filings. Analyzed unusual variances to understand their basis and identify potential accounting and reporting concerns.

- *Audit Sampling* – Evaluated various account balances that were reported as associate company transaction charges for compliance with relevant accounting and cost charging requirements.

- *Accounting Processes and Procedures* – Reviewed FirstEnergy's subsidiaries' accounting and financial reporting processes, procedures, and internal controls for compliance with the Commission's regulations. Specifically, reviewed reporting controls, procedures, and practices to test the accuracy and completeness of the reported account data, and interviewed employees that worked directly on daily reporting and with management responsibility for ensuring that costs were charged in accordance with the requirements of the USofA under 18 C.F.R. Parts 101 and 367.

- *Capitalization of Administrative and General Costs* – Evaluated the methods used to allocate overhead labor and labor-related costs to the cost of construction projects. Audit procedures were performed to determine whether the overhead costs charged to Account 107, Construction Work in Progress, had a definite relation to construction. The audit procedures included, among other things, interviews of a randomized sample of FirstEnergy's and its subsidiaries' employees whose labor costs were allocated to construction projects during the audit period and a review of a sample of timesheets

associated with the employees. Audit staff covered the following topics during its interviews: (i) responsibilities and day-to-day duties of each employee; (ii) associate companies that FESC's employees performed work on behalf of; (iii) the organizational structure and function of employees' business units; (iv) work performed by employees related to construction, and the estimated amount of time spent on construction-related activities; (v) availability of documentation to support time spent engaged on construction-related activities, such as calendar appointments or work products; (vi) policies, processes, and procedures related to the submission and approval of employees' timesheets, including the specific code(s) each employee used to charge time and any guidance received on how to charge time; (vii) employee awareness of methods used to allocate a portion of labor costs to construction projects; and (viii) internal communications about decisions on the allocation methods used to charge overhead costs to construction projects.

- *Capital Project Life Cycle* – Reviewed accounting and cost tracking procedures used during capital projects' life cycles. This included an assessment of procurement methods, cost allocator selections, confirmation of billings to companies, and accounting system work orders generated.

- *Allowance for Funds Used During Construction* (*AFUDC*) – Reviewed the procedures that FirstEnergy's subsidiaries followed to calculate individual components of the AFUDC rates reported in their FERC Form No. 1 filings, including balances and cost rates for short-term debt, long-term debt, common stock, preferred stock, and CWIP. Verified the actual values of balances and cost rates for short-term debt, long-term debt, common stock, preferred stock, and CWIP to determine whether the AFUDC rates calculated were consistent with Commission accounting requirements. Identified major projects placed in service during the audit period and analyzed whether AFUDC accrual ceased when the projects were placed in service.

- *External Accountants' Working Papers* – Reviewed FirstEnergy's external accountants' working papers to better understand certain accounting practices, and to identify accounting practice changes and material or unusual transactions.

- *Chart of Accounts* – Reviewed each of FirstEnergy's subsidiaries' chart of accounts to determine whether the conversion from internal accounts to the Commission's USofA resulted in proper mapping of costs to specific balance sheet and income statement accounts.

- *Cost Allocation* – Reviewed cost allocation methods and tested supporting details by recalculating a sample of allocation percentages used. Also, analyzed a sample of billings from FESC to associate companies and related accounting to test compliance with established cost allocation methods reported in FESC's FERC Form No. 60 filings.

- *Preservation of Records* – Reviewed the retention schedules that were included in the record retention program. Interviewed employees responsible for record retention to understand processes, procedures, and controls for administration and maintenance of records. Sampled selected records to ascertain whether their retention period aligned with the Commission's preservation of records regulations, and whether any records prematurely destroyed or lost were reported to the Commission.

IV. Findings and Recommendations

1. Allocation of Overhead Costs to CWIP

FirstEnergy's subsidiaries capitalized overhead costs to Account 107, Construction Work in Progress-Electric, using an allocation method that was not based on actual time employees were engaged in construction activities based on timecard reports or on a representative time study. This may have led to FirstEnergy's subsidiaries capitalizing costs to Account 107 that did not have a definite relationship to construction. As a result, the companies may have overstated construction costs recorded in Account 107 and electric plant in service, as well as accumulated depreciation, depreciation expenses, and ADIT balances, and understated operating expenses. Moreover, accumulated overstatement of electric plant in service and the related depreciation due to this accounting practice during and prior to the audit period may have resulted in the FirstEnergy subsidiaries, with wholesale transmission formula rate service cost recovery mechanisms, overstating their respective wholesale annual transmission revenue requirements and overcharging wholesale transmission customers.[26]

Pertinent Guidance

- 18 C.F.R. Part 101, General Instruction No. 2, Records, states in part:

  A. Each utility shall keep its books of account, and all other books, records, and memoranda which support the entries in such books of account so as to be able to furnish readily full information as to any item included in any account. Each entry shall be supported by such detailed information as will permit ready identification, analysis, and verification of all facts relevant thereto.

  B. The books and records referred to herein include not only accounting records in a limited technical sense, but all other records, such as minute books, stock books, reports, correspondence, memoranda, etc., which

[26] The FirstEnergy subsidiaries with wholesale transmission formula rate mechanisms during the audit period were: The Cleveland Electric Illuminating Company, Metropolitan Edison Company, Ohio Edison Company, Pennsylvania Electric Company, Pennsylvania Power Company, The Toledo Edison Company, ATSI, MAIT, TrAILCo, and JCP&L. During the audit period, JCP&L transferred from a stated rate to a wholesale transmission formula rate mechanism effective January 1, 2020. *See Jersey Central Power & Light Co.*, 169 FERC ¶ 61,205 (2019).

may be useful in developing the history of or facts regarding any transaction.

C. No utility shall destroy any such books or records unless the destruction thereof is permitted by rules and regulations of the Commission.

- 18 C.F.R. Part 101, General Instruction No. 9, Distribution of Pay and Expenses of Employees, states:

  The charges to electric plant, operating expense and other accounts for services and expenses of employees engaged in activities chargeable to various accounts, such as construction, maintenance, and operations, shall be based upon the actual time engaged in the respective classes of work, or in case that method is impracticable, upon the basis of a study of the time actually engaged during a representative period.

- 18 C.F.R. Part 101, Electric Plant Instruction No. 4, Overhead Construction Costs, states in part:

  B. As far as practicable, the determination of payroll charges includible in construction overheads shall be based on timecard distributions thereof. Where this procedure is impractical, special studies shall be made periodically of the time of supervisory employees devoted to construction activities to the end that only such overhead costs as have a definite relation to construction shall be capitalized. The addition to direct construction costs of arbitrary percentages or amounts to cover assumed overhead costs is not permitted.

- 18 C.F.R. Part 101, Account 922, Administrative Expenses Transferred – Credit, states:

  This account shall be credited with administrative expenses recorded in accounts 920 and 921 which are transferred to construction costs or to nonutility accounts. (See electric plant instruction 4.)

Background

FESC employed shared services personnel that performed legal, finance, accounting, information technology, human resources, utility and non-utility operations, and other functions on behalf of FirstEnergy and its subsidiaries. Pursuant to multiple service agreements by and between FESC and the companies, labor and related costs of FESC employees were directly charged by FESC to the specific company that benefitted from a service provided, or when multiple companies benefited from a service provided, FESC charged the cost of the service to the multiple benefitting companies using a cost allocation procedure. Audit staff evaluated the FirstEnergy subsidiaries' accounting for administrative and general (A&G) expenses directly incurred by the companies and those incurred on their behalf for services provided and charged by FESC through direct and allocated charges. The evaluation included an assessment of labor, related A&G, and other costs that were accounted for as capitalized overhead construction cost on the FirstEnergy subsidiaries' books. Labor, related A&G, and other costs capitalized included employees' base salaries, overtime wages, pension and other benefit expense, payroll taxes, annual incentive plan payments, employee expenses, materials and supplies, outside contractor costs, advertising expenses, donations, dues and subscription costs, lease/rental payments, and insurance expenses.[27]

During the evaluation, audit staff: (1) analyzed methods used by the companies to determine the pool of capitalizable costs, which included overhead labor and related A&G costs that were directly incurred by the FirstEnergy subsidiaries and those charged to the companies by FESC; (2) examined the development and application of overhead capitalization rates used to allocate costs in the overhead cost pool to construction projects; (3) assessed the accounting used to charge costs in the overhead cost pool to construction projects; and (4) interviewed FESC staff and an employee of FES, who transferred from FESC, about labor and related A&G costs included in the overhead cost pool. Audit staff discovered that many employees were not aware of FirstEnergy's corporate time reporting guidelines or were coached when hired but did not receive formal training on time reporting.

Audit staff found that all A&G costs incurred by FESC that were not directly charged to specific FirstEnergy subsidiaries were included in the overhead cost pool. These residual expense amounts, i.e., indirect costs, were charged to the FirstEnergy subsidiaries based on various cost allocation methodologies that were applied to each FESC business department. The FirstEnergy subsidiaries then applied calculated capitalization rates to the allocated cost and accounted for a portion of the cost as CWIP in Account 107. Additionally, the FirstEnergy subsidiaries applied the calculated

[27] FirstEnergy subsidiaries' A&G capitalization included other costs such as lobbying expenses and donations which were improperly classified as A&G expenses.

capitalization rates to their directly incurred A&G expenses and similarly accounted for a portion of the cost as construction related in Account 107.

To assess the applicability, relevance and accuracy of the capitalization rates used to determine cost capitalized to the FirstEnergy subsidiaries' construction operations, audit staff evaluated the nature of the operations of the respective FESC business departments and interviewed a sample of employees in the departments to determine whether a nexus existed between activities performed by the employees and the FirstEnergy subsidiaries' construction operations. There were 90 FESC business departments that were represented as performing activities that supported the FirstEnergy subsidiaries' construction operations. These 90 business departments had a total of 553 employees. Audit staff interviewed a randomly selected, statistically representative sample of 80 employees, plus 11 additional employees, selected based on Audit staff's judgment, for a total of 91 interviews of employees that worked in the departments that had cost capitalized to construction projects. The selection resulted in a representative sample of employees from 56 of the 90 business departments.

Audit staff found that most of the employees interviewed performed work in business departments that did not support the capitalization rates used to charge labor and related cost to the FirstEnergy subsidiaries' construction operations. Instead, these business departments and the employees working therein performed activities that supported transmission, generation and/or distribution operations, as applicable, on FirstEnergy's existing in-service infrastructure or provided less construction support than represented by the capitalization rate applied. First, there were employees with labor and related costs capitalized to CWIP who did not support construction operation, and instead only supported the existing in-service infrastructure doing work such as information technology and physical security, analyzing plant operations, internal controls and risk assessment, and customer service.

Second, there were employees that spent less of their time supporting the FirstEnergy subsidiaries' construction operations than represented by the capitalization rates used to charge their time to the performance of construction related activities. For example, audit staff found that some employees spent five percent or less of their time performing work that supported the FirstEnergy subsidiaries' construction operations, but had more than 90 percent of their labor and related costs capitalized as a cost of construction. Consequently, the calculated capitalization rates applied to the A&G cost allocated to and directly incurred by the FirstEnergy subsidiaries were not determined with consideration of whether the activities of the employees involved or supported construction operations. As such, the capitalization rates used were not applicable or relevant to the FirstEnergy subsidiaries' construction operations.

Although the interviews revealed that the employees in the FESC business departments either: (1) spent no time supporting the FirstEnergy subsidiaries' construction operations; or (2) spent a lower percentage of their time supporting construction operations than represented by the capitalization rates, audit staff found that these employees had a significant portion of their labor and related costs charged to CWIP in Account 107. However, in accordance with the accounting requirements of Electric Plant Instruction No. 4, Overhead Construction Costs, and General Instruction No. 9, Distribution of Pay and Expenses of Employees, labor costs capitalized to plant must have a definite relation to construction, and must be based on time card distributions or be allocated based on a study of the time actually engaged in construction related activities during a representative period. FirstEnergy acknowledged that there was not a representative labor-time study performed. Further, some interviewed employees admitted to not receiving formal training on time reporting, thus there was a lack of awareness about the time reporting guidelines. Consequently, since the labor and related costs charged to construction were neither based on the time that employees actually engaged in construction activities nor on a representative time study of such engagement, the charged costs did not have a definite relation to construction.

Upon finding that the method used to determine overhead labor and related A&G costs capitalizable to construction was not consistent with Commission accounting requirements, audit procedures were performed to evaluate the accuracy of the capitalization rates used and to develop an estimate of the amount of costs appropriately capitalizable to construction. Audit staff found that the FirstEnergy companies historically developed overhead capitalization rate formulas that were used to determine the amount of A&G costs charged to construction projects. The overhead capitalization rate formula used by FirstEnergy's FPUs during the audit period was comprised of a ratio of total direct internal labor costs charged to FPU capital projects over total direct and indirect internal labor costs incurred by the FPUs. The formula used by FirstEnergy's Transmission Companies in 2016 and subsequent years was comprised of a ratio of total direct internal labor costs plus construction contractors' labor costs charged to the Transmission Companies capital projects over total direct and indirect internal labor costs plus construction contractors' labor costs incurred by the Transmission Companies. In 2015, the Transmission Companies' capitalization rate formula excluded construction contractors' labor costs from the ratio.

The capitalization practices resulted in the Transmission Companies using a capitalization rate of 56.7 percent in 2015 and 92 percent in 2016 and subsequent years, and the FPUs using a 56.7 percent capitalization rate in 2015 and subsequent years.[28]

[28] The FPUs also capitalized a portion of customer service costs using varying capitalization rates for several business departments.

From 2015 through 2019, the First Energy subsidiaries capitalized $575.5 million of overhead labor and related A&G costs to construction projects.[29] This total includes $26.2 million of customer service costs that were capitalized. However, the customer service activities of which the costs were borne generally involved employee interaction with the public and customers with regard to the operation of FirstEnergy's existing in-service infrastructure. FirstEnergy acknowledged that it did not have evidence to support the customer service capitalization rates that were used. Consequently, the customer service activities lacked a definite relation to construction and thus the associated costs were not appropriately capitalizable as a cost of construction.[30]

Based on an evaluation of the nature of the work performed by the FESC employees and a former FES employee interviewed that had overhead labor and related A&G costs charged to construction, audit staff developed an estimate of the average percentage of time employees throughout the corporation spent engaged in activities that supported construction operations. Audit staff estimated, based on the sampling and interviews it conducted, that the average of all administrative and general employees' time spent performing activities that supported construction operations was significantly below the A&G capitalization rates used by FirstEnergy's subsidiaries.[31]

During discussions with FESC employees with oversight responsibility for capitalization of A&G costs, the employees stated a belief that FESC's primary activities involved support of the FirstEnergy subsidiaries' construction operations. This belief, while not supported by the actual activities performed by a majority of FESC's staff who primarily supported operation of FirstEnergy's existing in service infrastructure, may have been factored into decisions that resulted in the use of inaccurate capitalization rates, which led to inappropriate A&G costs capitalized to CWIP in Account 107 and eventually plant in service. Moreover, audit staff discovered that FirstEnergy implemented an annual procedure to review the accuracy of the capitalization rates used and the company found on several occasions that the rates used could have been lower. Despite the findings of these reviews, FirstEnergy decided against lowering the capitalization rates or adjusting plant balances in response to the results of the reviews due, FirstEnergy asserts, to a lack of materiality.

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[29] The FirstEnergy subsidiaries continued the capitalization practices in 2020 and 2021 adding additional amounts of A&G expenses to capital construction projects.

[30] *See* 18 C.F.R. Part 101, Electric Plant Instruction No. 4 (2021).

[31] This average was derived from a random sample taken from all administrative and general employees, including those who spent no time, as well as those who spent some time, performing construction related activities.

The FirstEnergy subsidiaries' improper capitalization practices impacted plant balances in Account 107 and electric plant in service, as well as accumulated depreciation, depreciation expenses, and ADIT balances, and understated certain operating expenses. Amounts recorded in these accounts were included in the determination of service rates of FirstEnergy subsidiaries with wholesale transmission formula rates. The accumulated impact of excess A&G capitalized during the audit period and prior years on electric plant in service that was included in rate determinations and resulting excess depreciation expense may have led the companies to overcharge wholesale transmission customers subject to the rates.

Finally, audit staff found that FirstEnergy's subsidiaries did not use Account 922, Administrative Expenses Transferred – Credit, as required, after 2015. The Commission's regulations require administrative expenses recorded in Accounts 920, Administrative and General Salaries, and 921, Office Supplies and Expenses, that are transferred to construction costs or to nonutility accounts be credited to Account 922. The companies' improper accounting impacted the uniformity and comparability of their capitalization activities to those reported by other utilities.

Recommendations

DAA recommends that FirstEnergy:

1. Retain an independent third-party entity, subject to approval by DAA, to conduct a representative labor time study for allocation of overhead costs incurred in 2021 to CWIP, and to assist with the development of procedures FirstEnergy subsidiaries shall use to periodically determine the allocation of overhead labor and labor-related costs capitalized by each FirstEnergy subsidiary into the cost of construction after 2021. The independent consultant should have expertise and experience independently performing time studies used in the determination of overhead capitalization rates of U.S. based utilities subject to the accounting requirements prescribed for public utilities and licensees or for natural gas companies under 18 C.F.R. Part 101 or Part 201, respectively. The time study should involve a representative sample of study participants (employees) that provides for extrapolation of the study results to the full population of FirstEnergy employees, and should include processes for application of the study results from the audit period to the issue date of this audit report, and processes for applying the capitalization rate(s) the study finds for 2021 back to the period January 1, 2015 through December 31, 2020, either with no change to the capitalization rates found in the study or with such modifications to the capitalization rate(s) the independent consultant finds reasonable and supported by evidence. The independent consultant should use its expertise and all relevant information available to it to make recommendations as to what the capitalization rate(s)

should be for prior years for each FirstEnergy subsidiary, should set forth the basis for its recommendations, and provide both the recommendations and the basis therefore to FirstEnergy and DAA. If there is no recommendation by the independent consultant for any year or other period between January 1, 2015 and December 31, 2020 for any specific capitalizable cost center, then FirstEnergy should base its capitalization rate and the amount to be capitalized for such year or period on the rates and costs of such specific cost centers for which FirstEnergy can provide to DAA reasonable evidence as to the time employees in such cost centers spent having a definite relation to construction, and exclude from consideration those cost centers for which FirstEnergy cannot provide such evidence, per, for example, 18 C.F.R. Part 101, General Instruction No. 2 and § 41.8.

The progress of the study should be reported within 120 days and the time study results provided to DAA for review and consideration within 180 days of the date of issuance of this audit report, and the developed allocation procedures should be submitted when complete, but no later than 60 days after completion of DAA's review of the labor time study. At a minimum, the developed allocation procedures should provide a method for overhead cost allocation and capitalization to construction based on actual timecard distributions or where this procedure is impractical, based on periodic time studies.

2. Revise written policies, practices, procedures, and controls governing the methods used to account for, track, report, and review overhead labor and related costs, and all other costs allocated to construction projects to be consistent with Commission accounting requirements. In addition, adopt procedures to retain formal documentation supporting the amount of overhead costs allocated to electric plant accounts.

3. Revise accounting processes and procedures to account for and report capitalized A&G amounts recorded in Accounts 920 and 921 using Account 922 consistent with Commission regulations.

4. Train relevant staff on the revised overhead allocation, control, and A&G accounting procedures and documentation, and provide periodic training in this area, as needed.

5. Train staff on the time reporting guidelines and establish a periodic training program in this area.

6. Within 30 days of the completion of Recommendation No. 1, submit an estimate to DAA, including the calculations and determinative components, of overhead

costs that would have been allocated to CWIP from 2015 through the present consistent with the requirements of Electric Plant Instruction No. 4 and General Instruction No. 9. The estimate should be based on a recalculation of 2015's and subsequent years' overhead costs allocated to construction with labor and related costs removed from the cost of plant that were not associated with construction activities based on the methodology developed in response to Recommendation No. 1.

7. With the response to Recommendation No. 6, submit proposed accounting entries to DAA that remove the overhead costs that were allocated to CWIP and electric plant in service from 2015 through the present that exceed the amount of costs that would have been allocated to the accounts based on the methodology developed in response to Recommendation No. 1. Also, provide proposed accounting entries to remove associated amounts from other accounts and balances affected by the inappropriately allocated cost such as the accumulated depreciation and ADIT accounts, and AFUDC balances capitalized into CWIP and electric plant in service. If the adjusting entries result in a significant impact to income for the current year, FirstEnergy subsidiaries may account for the transaction as a correction of a prior period error in Account 439, Adjustments to Retained Earnings. Such adjustments to retained earnings with the proposed accounting entries should be submitted to DAA.

8. Revise account balances for FirstEnergy subsidiaries' utility plant, accumulated depreciation, ADIT, and other account balances impacted by the inappropriate allocation of unsupported overhead costs after receiving DAA's approval of the proposed accounting entries submitted per Recommendation No. 7, and restate and footnote the balances reported in the next-filed FERC Form No. 1 reports of the FirstEnergy subsidiaries for both the current and comparative years presented in each subsidiary's next-filed report, as necessary to reflect and disclose the revisions.

9. Submit a refund analysis to DAA that explains and details the following: (1) calculation of refunds that result from correcting the overstatement of transmission plant due to the improperly capitalized labor costs, as determined by the labor time study, plus interest; (2) determinative components of the refund; (3) refund method; (4) wholesale transmission customers to receive refunds; and (5) period(s) refunds will be made.

10. File a refund report with the Commission after receiving DAA's assessment of the refund analysis.

11. Refund the amounts disclosed in the refund report to customers, with interest calculated in accordance with section 35.19a of the Commission's regulations.

2. Accounting for Vegetation Management Costs

The FirstEnergy FPUs improperly accounted for maintenance expenses incurred to remove vegetation surrounding in service distribution powerlines. Specifically, the FPUs inappropriately capitalized the cost to electric plant in service. This accounting practice caused the companies to overstate electric plant in service, accumulated depreciation, ADIT, depreciation expenses, and other account balances, and understate operating expenses incurred.

Pertinent Guidance

- 18 C.F.R. Part 101, Account 593, Maintenance of Overhead Lines (Major Only), states in part:

> This account shall include the cost of labor, materials used and expenses incurred in the maintenance of overhead distribution line facilities, the book cost of which is includable in account 364, Poles, Towers and Fixtures, account 365, Overhead Conductors and Devices, and account 369, Services. . . .
>
> ITEMS
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> . . . . .
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> 2. Work of the following character on overhead conductors and devices:
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> . . . . .
>
> k. Trimming trees and clearing brush.

Background

An audit report was issued on April 24, 2013, for an audit conducted of FirstEnergy subsidiary ATSI under Docket No. FA11-8-000 (the 2013 Audit).[32] During the 2013 Audit, ATSI's policy for accounting for vegetation management expenses for the clearing of transmission and distribution corridors was assessed and found to be inconsistent with Commission accounting requirements. As a result of that audit, ATSI revised its policy so as to cease capitalizing vegetation management costs and to instead

[32] *American Transmission Systems, Inc.,* Docket No. FA11-8-000 (Apr. 24, 2013) (delegated order).

account for the costs as maintenance expenses, consistent with Commission accounting requirements.

Audit staff evaluated ATSI's and the other FirstEnergy subsidiaries' policies for accounting for vegetation management expenses during the current audit and found that the FirstEnergy subsidiaries' policy for accounting for the vegetation management costs associated with the clearing of *transmission* corridors was consistent with Commission accounting requirements, but was not for the clearing of *distribution* corridors. Specifically, audit staff found that the FirstEnergy subsidiaries with distribution assets (i.e., the FPUs) capitalized maintenance costs incurred to remove vegetation surrounding in service distribution powerlines and were corrected and will be refunded to customers.

FirstEnergy acknowledged that, in response to the 2013 Audit of ATSI, the corporate-wide vegetation management accounting policy was changed for transmission corridors, but was not changed for distribution corridors. FirstEnergy reasoned that the results of the 2013 Audit were not applicable to vegetation management in distribution corridors because ATSI did not have distribution assets during the audit. However, although ATSI did not have distribution assets during the 2013 Audit (and had none during the current audit), the vegetation management accounting policy that was evaluated during the 2013 Audit applied to the clearing of transmission and *distribution* corridors. The 2013 Audit's report states that "ATSI provided audit staff with its vegetation management policy for accounting for the clearing of transmission and distribution corridors."[33] Consequently, the results of the audit were applicable to the vegetation management accounting policy for distribution, as well as transmission, corridors. Further, the same factors that make the vegetation management accounting policy applicable to transmission corridors logically also apply to distribution corridors. There is no reasonable basis to distinguish between transmission and distribution corridor vegetation management with respect to this subject.

In the 2013 Audit, it was determined that ATSI's capitalization of vegetation management expenses into in service plant was inappropriate because vegetation management activities performed after the initial clearing associated with construction of an asset do not result in a substantial addition to the corresponding in service transmission lines or system. The Commission has previously clarified that to qualify as a substantial addition, an item added to the cost of an in service asset must make the asset more useful, more efficient, of a greater durability, or of a greater capacity.[34] Vegetation

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[33] *Id*. at 15.

[34] *See*, *e.g.*, *National Fuel Gas Supply Corp.*, Docket No. AC98-11-000, at 1 (Jun. 17, 1998) (delegated order) (must be "a substantial betterment" the purpose of which "is

management activities do not directly make distribution or transmission assets or systems more useful, more efficient, of a greater durability, or of a greater capacity. Consequently, vegetation management activities do not result in a substantial addition to in service distribution or transmission plant.

The FirstEnergy FPUs should have properly accounted for vegetation management activities performed in distribution corridors as maintenance expenses. Account 593, Maintenance of Overhead Lines (Major Only), provides for the accounting of costs to remove vegetation surrounding in service distribution powerlines. Since FirstEnergy only revised its vegetation management accounting policy for transmission corridors in response to the 2013 Audit, it continued improperly to account for vegetation management activities performed in distribution corridors, both prior to and during the current audit period. This led the FPUs to inflate distribution plant balances from 2013 through the audit period. This also impacted accumulated depreciation, ADIT, and other associated accounts, and resulted in the understatement of operating expenses prior to and during the audit period.

Consistency of accounting policies used for transmission and distribution plant is essential for accurate development of service rates, in particular where service rates are determined using a formula that includes a portion of certain costs in rate determinations based on a ratio of balances in accounts such as functional plant accounts. As such, FirstEnergy should be consistent in the determination and application of its accounting policy for vegetation management activities in distribution and transmission corridors.

Recommendations

DAA recommends that FirstEnergy:

12. Revise accounting policies and procedures for vegetation management activities in distribution corridors to be consistent with Commission accounting requirements.

13. Train relevant staff on the revised vegetation management accounting policy and procedures and provide periodic training.

14. Submit proposed accounting entries and supporting documentation to DAA that reflect the correction of the FirstEnergy FPU's CWIP, electric plant in service, accumulated depreciation, ADIT, and other accounts impacted by the capitalization of vegetation management expenses for the period from October 1, 2021 through the present within 60 days of issuance of this audit report.

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to make property more useful, more efficient, of a greater durability, or of a greater capacity").

15. Revise the FirstEnergy FPUs' CWIP, electric plant in service, accumulated depreciation, ADIT, and other accounts impacted by over-accrual of AFUDC after receiving the DAA's approval of proposed accounting entries per Recommendation No. 14 and restate and footnote the FERC Form No. 1 reports for current and comparative years as necessary.

3. Accounting for Amortization of Regulatory Assets

FirstEnergy's subsidiaries deferred certain maintenance expenses, associated with costs incurred to remove vegetation in transmission corridors, and recorded the deferred expenses as regulatory assets in Account 182.3, Other Regulatory Assets, for Commission accounting and reporting purposes. Certain subsidiaries then improperly amortized $3.8 million of the deferred costs as expenses in subsequent periods without obtaining Commission approval to recover these regulatory assets in rates. Moreover, two of the Transmission Companies, ATSI and TrAILCo, included these expenses representing amortization of the regulatory assets in their annual transmission revenue requirements calculated pursuant to their wholesale transmission formula rates without the required Commission approval to recover such regulatory assets. Also, certain FirstEnergy subsidiaries recovered overstated depreciation expense through transmission formula rates.

As a result of the above deficiencies, the Transmission Companies inappropriately included approximately $2.7 million of regulatory asset amortization and depreciation expense in their annual transmission revenue requirements and overbilled their wholesale transmission customers by this amount.

Pertinent Guidance

- 18 C.F.R. Part 101, Account 182.3, Other Regulatory Assets, states in part:

> A. This account shall include the amounts of regulatory-created assets, not includible in other accounts, resulting from the ratemaking actions of regulatory agencies. (*See* Definition No. 30.)
>
> B. The amounts included in this account are to be established by those charges which would have been included in net income, or accumulated other comprehensive income, determinations in the current period under the general requirements of the Uniform System of Accounts but for it being probable that such items will be included in a different period(s) for purposes of developing rates that the utility is authorized to charge for its utility services. When specific identification of the particular source of a regulatory asset cannot be made, such as in plant phase-ins, rate moderation plans, or rate levelization plans, account 407.4, regulatory credits, shall be credited. The amounts recorded in this account are generally to be charged, concurrently with the recovery of the amounts in rates, to the same account that would

have been charged if included in income when incurred, except all regulatory assets established through the use of account 407.4 shall be charged to account 407.3, regulatory debits, concurrent with the recovery in rates.

C. If rate recovery of all or part of an amount included in this account is disallowed, the disallowed amount shall be charged to Account 426.5, Other Deductions, or Account 435, Extraordinary Deductions, in the year of the disallowance.

Background

Pursuant to the 2013 Audit of ATSI, FirstEnergy revised its corporate-wide accounting policy for vegetation management expenses at transmission corridors to cease capitalizing the cost. During the compliance phase of the ATSI audit, the company informed the Commission that it would account for the costs of vegetation management activities as maintenance expenses consistent with Commission accounting requirements.[35] During the current audit, audit staff found that ATSI and the other FirstEnergy subsidiaries, as directed by the 2013 Audit report, had ceased the practice of capitalizing in plant accounts the vegetation management-related maintenance expenses incurred in transmission corridors for Commission accounting and reporting purposes, but had begun deferring the costs as regulatory assets. These entities continued to account for and report the cost in plant accounts for other non-Commission related purposes. Certain FirstEnergy subsidiaries sought and received approval from the Commission to recover a portion of the deferred costs through service rates charged, and certain of them did not.[36]

In accordance with the instructions of Account 182.3, Other Regulatory Assets, expenses not includible in other accounts for recovery in current period, that probably

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[35] The compliance phase of an audit commences after issuance of the audit report. During this phase, an audited entity submits information to audit staff that responds to the recommendations of the audit report that the entity will implement. This information includes discussion of activities that an audited entity has initiated as of the submittal or that it plans to initiate in a subsequent period to become compliant with Commission requirements and/or controls to help maintain compliance.

[36] *See Mid-Atlantic Interstate Transmission, LLC*, 158 FERC ¶ 62,185 (2017), *order on settlement*, 163 FERC ¶ 61,131 (2018) (MAIT received approval to include deferred vegetation management costs of $4.18 million in wholesale transmission formula rate determinations); *Jersey Central Power & Light Co.,* 158 FERC ¶ 62,186

will be recovered in subsequent rates resulting from the ratemaking actions of regulatory agencies, may be deferred and accounted for as regulatory assets. To establish a regulatory asset, it must be probable that the Commission will permit the company to recover these costs in future rates. Further, amounts accounted for as regulatory assets are generally required to be amortized concurrent with recovery of the deferred expenses in rates and amounts for which recovery is disallowed must be charged to nonoperating expense accounts. Audit staff found that certain FirstEnergy subsidiaries improperly amortized the regulatory assets to Account 407.3, Regulatory Debits, without concurrent recovery in rates, and others amortized the cost to Account 403, Depreciation Expenses, and included the costs in rates without regulatory approval.[37] However, when expenses deferred as regulatory assets are appropriately amortized consistent with the instructions of Account 182.3, the cost must be amortized pursuant to, and concurrent with, authorized recovery in rates, and recorded in the same account that would have been charged if the costs were included in deriving the operating income when incurred.

Account 571, Maintenance of Overhead Lines, provides for the recording of the costs of vegetation management-related maintenance activities performed at transmission corridors when incurred. As such, the costs should be amortized to Account 571 after the companies receive regulatory approval for recovery. However, since the companies did not have approval for recovery, amortization of the costs was inappropriate, and the companies' use of Accounts 403 and 407.3 to account for the amortization of the regulatory assets was incorrect. In addition, certain of the subsidiaries that continued to account for and report the vegetation maintenance cost in plant accounts for non-Commission related purposes erroneously recorded depreciation of the cost to Account 403. Balances recorded in Account 403 were used to populate the Transmission Companies' wholesale transmission formula rates. Consequently, plant and regulatory

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(2017), *order on settlement,* 162 FERC ¶ 61,140 (2018) (JCP&L was denied recovery of deferred vegetation management costs in wholesale transmission formula rate determinations); *American Transmission Systems, Inc*., 171 FERC ¶ 61,273 (2020) (ATSI sought Commission approval to, among other things, recover regulatory assets related to deferred vegetation management costs. The Commission accepted the filing and set the matter for hearing and settlement judge procedures. The case is currently going through settlement procedures); *see Monongahela Power Co*., 173 FERC ¶ 61,290 (2020), *reh'g denied by operation of law*, 174 FERC ¶ 62,136 (2021) (The Potomac Edison Company and West Penn Power Company sought Commission approval to, among other things, recover regulatory assets related to deferred vegetation management costs. The Commission accepted the filing and set the matter for hearing and settlement judge procedures. The case is currently going through settlement procedures).

[37] The Potomac Edison Company and West Penn Power Company amortized the regulatory assets to Account 407.3, and the Transmission Companies amortized the regulatory assets to Account 403.

asset amounts improperly depreciated and amortized, respectively, to Account 403 were included in the Transmission Companies' wholesale transmission rates, which led to their customers being charged for unapproved amounts of approximately $2.7 million. If rate recovery is disallowed, regulatory assets should be charged to Account 426.5, Other Deductions, or Account 435, Extraordinary Deductions, in the year of the disallowance instead of annual amortization to other accounts.

Recommendations

DAA recommends that FirstEnergy:

16. Revise policies, practices, and procedures to amortize or write off the regulatory assets consistent with Commission accounting requirements.

17. Train relevant staff on the revised methods, and provide periodic training in this area, as needed.

18. Submit a refund analysis, within 60 days of issuance of this audit report, to DAA for review that explains and details the following: (1) calculation of refunds that result from the correction of ATSI's and TrAILCo's improper and unauthorized, respective, depreciation and amortization of plant and regulatory assets to the depreciation expense account and inclusion of the expenses in service rate determinations, plus interest; (2) determinative components of the refund; (3) refund method; (4) wholesale transmission customers to receive refunds; and (5) period(s) refunds will be made.

19. File a refund report with the Commission after receiving DAA's assessment of the refund analysis.

20. Refund the amounts disclosed in the refund report to customers, with interest calculated in accordance with section 35.19a of the Commission's regulations.

4. Accounting for Lobbying Expenses, Donations, and Costs that Lacked Proper Supporting Documentation

FESC improperly accounted for and improperly reported lobbying expenses, donations, and other costs that lacked proper supporting documentation or were misclassified (unsupported costs). Moreover, FESC allocated and charged the improperly accounted for lobbying, donation, and unsupported costs to FirstEnergy and its subsidiaries. This led the FirstEnergy subsidiaries to improperly account for and report the lobbying expenses, donations, and unsupported costs in their respective books and records, and FERC Form No. 1. The errors resulted in the Transmission Companies including the lobbying expenses, donations, and unsupported costs in their annual wholesale transmission revenue requirements and billing rates, and overbilling wholesale transmission customers.

Pertinent Guidance

- 18 C.F.R. § 367.3, Records, states in part:

> (a) Each service company must keep its books of account, and all other books, records, and memoranda that support the entries in the books of account, so as to be able to furnish full information on any item included in any account. Each entry must be supported by sufficient detailed information that will permit ready identification, analysis, and verification of all facts relevant and related to the records.
>
> (b) The books and records referred to in this part include not only accounting records in a limited technical sense, but all other records, such as minutes books, stock books, reports, correspondence, and memoranda, that may be useful in developing the history of or facts regarding any transaction.

- 18 C.F.R. § 367.14, Transactions with associate companies, states:

> Each service company must keep its accounts and records so as to be able to furnish accurately and expeditiously statements of all transactions with associate companies. The statements may be required to show the general nature of the transactions, the amounts involved in the transactions and the amounts included in each account prescribed in this part with respect to such transactions. Transactions with associate companies must be recorded in the appropriate accounts for transactions of the same

nature. Nothing contained in this part, however, must be construed as restraining the service company from subdividing accounts for the purpose of recording separately transactions with associate companies.

- 18 C.F.R. § 367.4261, Account 426.1, Donations, states:

  This account shall include all payments or donations for charitable, social or community welfare purposes.

- 18 C.F.R. § 367.4264, Account 426.4, Expenditures for Certain Civic, Political and Related Activities, states in part:

  (a) This account must include expenditures for the purpose of influencing public opinion with respect to the election or appointment of public officials, referenda, legislation, or ordinances (either with respect to the possible adoption of new referenda, legislation or ordinances or repeal or modification of existing referenda, legislation or ordinances) or approval, modification, or revocation of franchises; or for the purpose of influencing the decisions of public officials.

- 18 C.F.R. Part 101, General Instructions, E states:

  All amounts included in the accounts prescribed herein for electric plant and operating expenses shall be just and reasonable and any payments or accruals by the utility in excess of just and reasonable charges shall be included in account 426.5, Other Deductions.

Background

In the fall of 2020, FirstEnergy acknowledged the existence of the DOJ initiated investigation into its activities.[38] The investigation assessed FirstEnergy's activities involving payment of over $61 million from FirstEnergy to 501(c)(4) entities and others, that allegedly were made to influence public opinion, state legislation, and a state ballot initiative using means employed by a 501(c)(4) entity and other individuals that the

[38] *See* FirstEnergy statement accessed Oct. 30, 2020, https://www.prnewswire.com/news-releases/firstenergy-corp-statement-on-hb-6-investigation-301097421.html.

federal government has alleged to be unlawful.[39] Audit staff interviews of FESC employees, reviews of internal emails and messages, and Attachment A – Statement of Facts included in DPA and agreed to by FirstEnergy indicate the existence of significant shortcomings in FirstEnergy and its subsidiaries' internal controls over financial reporting, including controls over accounting for expenses relating to civic, political, and related activities, such as lobbying activities performed by and on behalf of FirstEnergy and its subsidiaries. Even more concerning, several factual assertions agreed to by FirstEnergy in DPA and the remedies FirstEnergy agreed to undertake, point towards internal controls having been possibly obfuscated or circumvented to conceal or mislead as to the actual amounts, nature, and purpose of the lobbying expenditures made, and as a result, the improper inclusion of lobbying and other nonutility costs in wholesale transmission billing rates.

FESC performed lobbying activities during the audit period that it represented were intended to influence public opinion and federal and state legislatures. One of its lobbying initiatives involved garnering legislative support for FirstEnergy's former subsidiaries, FES and FENOC, which owned fossil fuel and nuclear power generation assets that operated in competitive markets. Audit staff evaluated costs incurred associated with this initiative and with others undertaken by FESC – i.e., costs which were associated with civic, political, and related activities incurred during the audit period. Audit staff reviewed and analyzed accounting detail records, invoices, engagement letters, press articles, advertisement contracts, and advertisements on social media platforms, and interviewed internal lobbyists, in order to understand the nature and extent of the lobbying activities.[40]

External Lobbyist Expenses

During its review, Audit staff discovered, based on responses provided to data requests, that FESC improperly recorded approximately $10.9 million of lobbying costs in utility operating expense accounts, rather than in Account 426.4, Expenditures for Certain Civic, Political and Related Activities, as required by the Commission's accounting regulations. Account 426.4 provides for the reporting of expenditures made

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[39] *See* Affidavit in Support of Criminal Complaint, *United States v. Larry Householder, et al.,* Case No. 1:20-MJ-00526 (July 17, 2020) (Affidavit in Support of Criminal Complaint).

[40] Audit staff conducted this audit to test compliance with the Commission's accounting requirements in the areas within the audit's objectives and scope. This audit report does not incorporate, and has no bearing on, the DOJ investigation and criminal complaint proceeding, or other ongoing federal and state agency-directed investigations of FirstEnergy's or its affiliated companies' activities.

for the purpose of influencing public opinion, such as lobbying expenses. FESC incorrectly accounted for amounts paid to outside firms that lobbied on behalf of FirstEnergy and its subsidiaries in Account 923, Outside Services Employed, and Account 568, Maintenance Supervision and Engineering (Major Only), as follows:

Lobbying Expenses	2015	2016	2017	2018	Jan to June 2019	Total
Account No. 923	1,880,798	1,865,456	2,875,150	2,914,619	881,004	10,417,027
Account No. 568	-	181,477	304,000	-	-	485,477
Total Operating Accounts	1,880,798	2,046,933	3,179,150	2,914,619	881,004	10,902,504

Audit staff determined that, out of the approximately $10.9 million of lobbying expenses initially disclosed, about $760,000 was charged to the FPUs and the Transmission Companies. The FPUs and the Transmission Companies properly reclassified and accounted for $341,000 of these lobbying costs in Account 426.4, but the balance – approximately $419,000 – remained in the utility operating expense accounts. FirstEnergy represented that the improper accounting for these external lobbying expenses resulted in approximately $58,000 of overbillings to the Transmission Companies' wholesale transmission formula rate customers.

Following audit staff's initial review of FirstEnergy's responses described above, in July 2020 the DOJ filed the criminal complaint described in greater detail in Section II, which alleged that funds received from FirstEnergy had been used for lobbying purposes. FirstEnergy informed audit staff on November 12, 2020 that its own internal investigation determined that data request responses previously provided to audit staff regarding lobbying expenses were incomplete, and FirstEnergy provided several supplemental data response updates. These supplemental data responses and audit staff's analysis of them and of other publicly available information revealed that there were additional amounts of improperly reported lobbying expenses, donations, and other costs incurred by FirstEnergy and its current and former subsidiaries. In accordance with 18 C.F.R. Sections 367.3 and 367.14, each service company must maintain books of account, and all other books, records, and memoranda that support the entries in the books of account and keep its accounts and records so as to be able to furnish accurately and expeditiously statements of all transactions with associate companies. The statements may be required to show the general nature of the transactions, the amounts involved in the transactions and the amounts included in each account prescribed in this part with respect to such transactions. FirstEnergy represented to audit staff that several

payments identified in its supplemental data responses lacked sufficient supporting documentation, the background of which is provided in greater detail in Section II:

Payments to Section 501(c)(4) Entities and to Hardworking Ohioans, Inc.: FirstEnergy made payments of approximately $70.9 million to various 501(c)(4) entities and to Hardworking Ohioans, Inc. for lobbying or other nonoperating purposes, or that were not sufficiently supported. Of this total, $44.4 million was recorded in the accounts of FirstEnergy's former generation subsidiaries and $25 million was recorded in the accounts of FirstEnergy Corporation, which were not reviewed by the audit staff. Out of the $1.5 million that FirstEnergy identified as being charged to the FPUs and the Transmission Companies, $ 0.65 million was improperly recorded as General and Administrative costs, while around $0.85 million was improperly recorded as the cost of electric plant in service. FirstEnergy's improper capitalization of General and Administrative costs is discussed in Finding No. 1, Allocation of Overhead Costs to CWIP.

Payments to Sustainability Funding Alliance of Ohio, Inc. and IEU-Ohio Administration, LLC: From 2010 to early 2019, FirstEnergy made payments to Sustainability Funding Alliance of Ohio, Inc., and IEU-Ohio Administration Company, LLC, two small entities associated with a former Chairman of the PUCO, totaling $22.8 million.[41] FESC allocated around $11.9 million of the total payments to FirstEnergy's FPUs and Transmission Companies as General and Administrative costs, of which $6.7 million was recorded as electric plant in service and the balance of around $5.2 million as General and Administrative costs, which were used in customer rate development for certain of those regulated entities. An additional amount of $9 million, which was paid in part to Sustainability Funding Alliance of Ohio, Inc. under a different vendor number, and in part to IEU-Ohio Administration Company, LLC, was allocated to the FirstEnergy FPUs located in Ohio. FirstEnergy acknowledged that it did not have sufficient supporting documentation and detailed information, as required by 18 C.F.R Section 367.3, to support the total of around $22.8 million in payments made to Sustainability Funding Alliance of Ohio, Inc. and IEU-Ohio Administration Company, LLC, and the allocation of approximately $20.9 million of these amounts to the FPUs and Transmission Companies, and around $1.9 million to its former generation subsidiaries. FirstEnergy has estimated that around $185,000 in customer refunds are due, stemming

[41] As provided in the DPA between FirstEnergy and the United States Attorney's Office for the Southern District of Ohio, the former PUCO Chairman was identified as Public Official B in the DOJ's criminal complaint, wherein he was alleged by the DOJ to have operated in an official capacity as the PUCO Chairman to assist the passage of legislation and regulatory orders that benefited FirstEnergy in return for these monetary payments. *See United States v. FirstEnergy Corp.*, Case No. 1:21-CR-00086-TSB (S.D. Ohio), Deferred Prosecution Agreement (filed Jul. 22, 2021).

from the $20.9 million allocated to the FPUs and Transmission Companies. FirstEnergy identified certain of these transactions were either improperly classified, misallocated to certain of the FPUs and Transmission Companies, or lacked proper supporting documentation and resulted in amounts collected from customers. FirstEnergy represented that it would make the refunds and has already made the necessary accounting entries to correct this issue and prevent the expenses from impacting future rates.

Payments to Sixteen Entities Associated With One Person: In coordination with its filing of SEC Form 10-K for the year ended December 31, 2020, FirstEnergy revealed to audit staff in February 2021 that FirstEnergy was investigating payments totaling approximately $28.8 million made between 2003 and 2020 to sixteen entities associated with one individual. FESC allocated around $19.7 million of these payments to FirstEnergy's FPUs, $1.1 million to the Transmission Companies, $2.2 million to former generation subsidiaries, and $5.8 million to FirstEnergy and other nonregulated subsidiaries. FirstEnergy identified certain of these transactions were either improperly classified, misallocated to certain of the FPUs and Transmission Companies, or lacked proper supporting documentation and resulted in amounts collected from customers. FirstEnergy has estimated that around $9.6 million in customer refunds are due, stemming from the $20.8 million allocated to the FPUs and Transmission Companies. FirstEnergy represented that it would make the refunds and has already made the necessary accounting entries to correct this issue and prevent the expenses from impacting future rates.

As described above and in Section II, audit staff has confirmed with FirstEnergy the existence of several ongoing investigations by external entities into FirstEnergy's affairs. These include investigations by the SEC, the U.S. Internal Revenue Service, the PUCO, and the Ohio Attorney General. In addition, FirstEnergy continues to conduct internal investigations and examinations of various matters. FirstEnergy has committed that, in the event that final, conclusive results of one or more of the investigations calls into question the propriety of its past accounting and/or rate determination decisions and customer charges, it will provide notice to the Commission and initiate actions to attain compliance with Commission accounting requirements and make refunds to customers, as appropriate.

Internal Lobbyists' Expenses

Audit staff interviewed FESC employees who were classified as registered lobbyists in its Governmental Affairs Department that engaged in lobbying activities on behalf of FirstEnergy and its subsidiaries. Based on interviews pertaining to activities performed by the employees and reviews of their time cards and associated accounting for their labor, audit staff determined that FESC did not record the portion of the costs of

labor in its Governmental Affairs Department that was associated with the performance of lobbying activities in Account 426.4, as required by the Commission's accounting regulations. As a result, FESC charged the improperly accounted for costs to FirstEnergy and its subsidiaries. The costs were included in the Transmission Companies' annual wholesale transmission revenue requirements and charged to their customers.

Further, audit staff found that FESC lacked formal procedures and oversight controls to help ensure that lobbying costs were accounted for appropriately. FESC should have had adequate controls in place to prevent such accounting errors. Also, audit staff is concerned about FESC's lack of adherence to its prevailing internal controls and procedures.

Recommendations

DAA recommends that FirstEnergy:

21. Critically review and strengthen internal controls in FirstEnergy and its subsidiaries. Establish and implement procedures governing methods to be used to appropriately identify, account for, track, report, and review all lobbying costs, donations, and any unsupported expenses, including, but not limited to, expenses of external lobbyists, monies paid to external corporate entities to be used for lobbying, and other external lobbying costs and internal lobbying costs, including employee lobbying time and other internal lobbying costs.

22. Train relevant staff on the internal control enhancements and procedures established, including internal controls over vendor creation in the accounts payable system, payments, accounting, and reporting violations; and provide periodic training in this area, as needed.

23. Perform an analysis of costs that FirstEnergy and its subsidiaries incurred associated with internal and external lobbying activities, including payments of FirstEnergy funds to outside entities for purposes of those entities using those funds for lobbying, and provide support to identify lobbying-related expenses improperly charged to utility operating accounts, for the audit period and, with respect to the specific issues discussed in this finding, for the entire period affected by or relevant to each such specific issue. Within 60 days of the issuance of this audit report and on a rolling basis within 60 days of conclusion of each internal or external investigation discussed in the finding or any new internal or external investigation, provide the results of the investigation arising directly from HB 6 or lobbying activities occurring prior to 2021, proposed correcting journal entries,

and FirstEnergy's analysis of the findings from each investigation and the related impact on prior and future accounting and rate development to audit staff.

24. Submit a refund analysis, within 60 days of issuance of this audit report and on a rolling basis within 60 days of conclusion of each investigation discussed in the finding or any new investigation arising directly from HB 6 or lobbying activities occurring prior to 2021, for DAA's review, that explains and details the following: (1) calculation of refunds resulting from correcting the improper accounting for external lobbying costs, donations, and unsupported costs in utility operating and plant accounts; and lobbying costs as identified pursuant to the analysis performed in response to Recommendation No. 23, plus interest; (2) determinative components of the refund; (3) refund method; (4) wholesale transmission customers to receive refunds; and (5) period(s) refunds will be made.

25. File a refund report with the Commission after receiving DAA's assessment of the refund analysis.

26. Refund the amounts disclosed in the refund report to customers, with interest calculated in accordance with section 35.19a of the Commission's regulations.

5. Allowance for Funds Used During Construction

FirstEnergy's FPUs improperly included undistributed subsidiary earnings and accumulated other comprehensive income in equity balances used for the purpose of computing AFUDC rates. As a result, the companies over-accrued AFUDC during the audit period, which led them to overstate CWIP and plant-in-service balances.

Pertinent Guidance

- 18 C.F.R. Part 101, Electric Plant Instruction No. 3(A)(17) states, in part:

> (a) The formula and elements for the computation of the allowance for funds used during construction shall be:
>
> $A_i = s(S/W) + d(D/D + P + C)(1 - S/W)$
> $A_e = [1 - S/W][p(P/D + P + C) + c(C/D + P + C)]$
>
> A_i = Gross allowance for borrowed funds used during construction rate.
> A_e = Allowance for other funds used during construction rate.
> S = Average short-term debt.
> S = Short-term debt interest rate.
> D = Long-term debt.
> D = Long-term debt interest rate.
> P = Preferred stock.
> P = Preferred stock cost rate.
> C = Common equity.
> C = Common equity cost rate.
> W = Average balance in construction work in progress plus nuclear fuel in process of refinement, conversion, enrichment and fabrication, less asset retirement costs (See General Instruction 25) related to plant under construction.
>
> (b) The rates shall be determined annually. The balances for long-term debt, preferred stock and common equity shall be the actual book balances as of the end of the prior year. The cost rates for long-term debt and preferred stock shall be the weighted average cost determined in the manner indicated in § 35.13 of the Commission's Regulations [u]nder the Federal Power Act. The cost rate for common equity shall be the rate granted common equity in the last rate proceeding before the ratemaking body having primary rate jurisdiction[]. If such cost rate is not available, the average rate actually earned during the preceding three years shall be used. The short-term debt balances and related cost and the average balance for construction work in progress plus nuclear fuel in process of refinement, conversion,

> enrichment, and fabrication shall be estimated for the current year with appropriate adjustments as actual data becomes available.[42]

- Order No. 469, states in relevant part:

> [I]t will continue to be the Commission's policy that the undistributed earnings of subsidiaries are to be excluded from the common stockholder's equity in determining rate of return.[43]

- Order No. 627, the order establishing Account 219, Accumulated Other Comprehensive Income, states in relevant part:

> 70. One commenter recommended that the Commission state it will not incorporate derivative instruments, hedging activities, and other comprehensive income into its ratemaking process for utilities, because the value of these instruments are certain to change over time and the Commission would set rates incorrectly.
>
> 71. As stated in the NOPR, the proposed rule was not intended to prescribe the ratemaking treatment for items of other comprehensive income or for derivative instruments and hedging activities. The adoption of any particular rate treatment for these amounts is beyond the scope of this rulemaking. *The Commission will decide the appropriate treatment for these*

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[42] 18 C.F.R. Part 101, Electric Plant Instruction No. 3(17) (2021); see Amendments to Uniform System of Accounts for Public Utilities and Licensees and for Natural Gas Companies (Classes A, B, C and D) To Provide for the Determination of Rate for Computing the Allowance for Funds Used During Construction and Revisions of Certain Schedule Pages of FPC Reports, Order No. 561, 57 FPC 608 (Order No. 561), reh'g denied, Order No. 561-A, 59 FPC 1340 (1977) (Order No. 561-A), order on clarification, 2 FERC ¶ 61,050 (1978).

[43] Revisions in Uniform System of Accounts, and Annual Report Forms No. 1 and No. 2 to Adopt the Equity Method of Accounting for Long-Term Investments in Subsidiaries, Order No. 469, 49 FPC 326, at 327 (1973).

> *transactions on a case-by-case basis in individual rate proceedings.*[44]

Background

AFUDC represents the financing cost of construction and consists of two components: Allowance for Borrowed Funds (debt) and Allowance for Other Funds (equity). Electric Plant Instruction (EPI) No. 3(A)(17) provides a uniform formula for calculating a utility's maximum permitted AFUDC rates. Audit staff reviewed the FirstEnergy subsidiaries' processes and policies for computing their respective AFUDC rates and the application of such rates to the cost of their construction projects. Through its review, audit staff identified deficiencies in the FirstEnergy FPUs' method for calculating their respective AFUDC rates.

The FPUs improperly included balances recorded in Account 216.1, Undistributed Subsidiary Earnings, and Account 219, Accumulated Other Comprehensive Income, in deriving the equity component of the AFUDC rate calculation. The amounts in Account 216.1 represent retained earnings undistributed by the subsidiaries, and the amounts in the FPUs' Account 219 represent gains and losses which require appropriate rate treatment decision by the Commission on a case-by-case basis. Therefore, amounts in Accounts 216.1 and 219 were not available to the FPUs to be spent for any purposes, including to finance construction, and those amounts should not have been considered as funds available to the FPUs for construction in deriving the AFUDC rates.

As a result of improperly including amounts recorded in Accounts 216.1 and 219 in AFUDC rate calculations, the FPUs over-accrued AFUDC during the audit period. These amounts were capitalized as a component cost of construction and subsequently included in Account 106, Completed Construction not Classified-Electric, or Account 101, Electric Plant in Service.

Recommendations

DAA recommends that FirstEnergy:

27. Revise and implement the FPUs' processes and procedures to calculate their respective AFUDC rates consistent with EPI No. 3(A)(17) and other applicable Commission requirements. Revisions should include processes to prevent the inclusion of balances in Accounts 216.1 and 219 in the AFUDC rate calculations.

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[44] Accounting and Reporting of Financial Instruments, Comprehensive Income, Derivatives and Hedging Activities, Order No. 627, 101 FERC ¶ 61,032, at PP 70-71 (2002) (emphasis added) (footnotes omitted).

28. Train relevant staff on the revised AFUDC calculation method, and provide periodic training, as needed.

6. Service Company Billing Procedures

Billing information that FESC provided to FirstEnergy's subsidiaries pertaining to charges for services provided to them was insufficient. Specifically, FESC did not provide detailed information to reflect the services provided and showing the charges classified as direct costs, indirect costs, or compensation for use of capital, with the details of service company accounts by service provided, as required. As a result, the FirstEnergy subsidiaries misclassified costs charged by FESC.

Pertinent Guidance

- 18 C.F.R. § 367.27, General Instruction No. 27, Billing Procedures, states:

> Charges for services to associate public-utility companies must be made monthly with sufficient information and in sufficient detail to permit such company, where applicable, to identify and classify the charge in terms of the system of accounts prescribed by the regulatory authorities to which it is subject. The information provided to associate public-utility companies must provide a summary of the accounts by service provided and showing the charges, classified as direct cost, indirect cost, and compensation for use of capital.

- 18 C.F.R. § 367.14, General Instruction No. 14, Transactions with Associated Companies, states:

> Each service company must keep its accounts and records so as to be able to furnish accurately and expeditiously statements of all transactions with associate companies. The statements may be required to show the general nature of the transactions, the amounts involved in the transactions and the amounts included in each account prescribed in this part with respect to such transactions. Transactions with associate companies must be recorded in the appropriate accounts for transactions of the same nature. Nothing contained in this part, however, must be construed as restraining the service company from subdividing accounts for the purpose of recording separately transactions with associate companies.

- 18 C.F.R. § 367.9260, Account 926, Employee Pensions and Benefits, state in part:

(a) This account must include pensions paid to, or on behalf of, retired employees, or accruals to provide for pensions, or payments for the purchase of annuities for this purpose, when the service company has definitely, by contract, committed itself to a pension plan under which the pension funds are irrevocably devoted to pension purposes, and payments for employee accident, sickness, hospital, and death benefits, or insurance related to this account. Include, also, expenses incurred in medical, educational or recreational activities for the benefit of employees, and administrative expenses in connection with employee pensions and benefits.

Background

FESC's method during the audit period to allocate and account for its costs of providing services to FirstEnergy and its subsidiaries consisted of multiple processes and procedures that were performed within its accounting systems. Audit staff observed the operation of the systems and evaluated information on costs output from the systems. Audit staff discovered that billing information FESC provided to FirstEnergy's subsidiaries pertaining to charges for services provided was insufficient. Specifically, FESC did not provide the detailed information required by the Commission's regulations to reflect the services it provided and showing service company accounts for the charges billed and classified as direct costs, indirect costs, or compensation for use of capital.

Audit staff found that, rather than provide detailed billing information as required, FESC provided certain aggregated cost information that made it difficult to discern the basis of costs charged. For example, FESC billing information pertaining to payroll taxes and employee benefit costs were combined with payroll costs in the accounting systems and billed to FirstEnergy's subsidiaries as an aggregated amount that was recorded in Account 923, Outside Services Employed. However, services provided by FESC on behalf of the FirstEnergy subsidiaries must be accounted for in the appropriate accounts for transactions of the same nature in accordance with the requirements of General Instruction No. 14, Transactions with Associated Companies. Account 926, Employee Pensions and Benefits, provides for the recording of expenses associated with employee benefits, and payroll taxes must be accounted for in the appropriate utility or nonutility account on a functional basis related to the labor provided. FESC's accounting and billing procedures resulted in the FirstEnergy subsidiaries not having the detailed information required to appropriately account for costs charged by FESC. As a result, the FirstEnergy subsidiaries misclassified some costs charged by FESC.

Recommendations

DAA recommends that FirstEnergy:

29. Revise FESC policies, procedures, and accounting systems so as to provide sufficient billing information to FirstEnergy's subsidiaries in accordance with the Commission's regulations.

30. Train relevant staff on the revised policies, procedures, and accounting systems and provide periodic training in this area, as needed.

7. Accounting for Fuel – Coal Supply and Other Consulting Services

The FirstEnergy FPU, Monongahela Power Company, improperly accounted for fixed monthly consultation fees paid in Account 501, Fuel, as a component cost of coal used in operations. The accounting led to costs being included in fuel used in operations that were not directly assignable and likewise not properly allocable to the cost of coal purchased and used. As a result, Monongahela Power Company may have overcharged wholesale customers, through operation of the fuel cost adjustment formula in its tariff, for the cost of fuel included as a component cost of generating electricity.

Pertinent Guidance

- 18 C.F.R. Part 101, Account 501, Fuel, states in part:

> A. This account shall include the cost of fuel used in the production of steam for the generation of electricity, including expenses in unloading fuel from the shipping media and handling thereof up to the point where the fuel enters the first boiler plant bunker, hopper, bucket, tank or holder of the boiler-house structure. Records shall be maintained to show the quantity, B.t.u. content and cost of each type of fuel used.
>
> B. The cost of fuel shall be charged initially to account 151, Fuel Stock (for Nonmajor utilities, appropriate fuel accounts carried under account 154, Plant Materials and Operating Supplies) and cleared to this account on the basis of the fuel used. Fuel handling expenses may be charged to this account as incurred or charged initially to account 152, Fuel Stock Expenses Undistributed (for Nonmajor utilities, an appropriate subaccount of account 154, Plant Materials and Operating Supplies). In the latter event, they shall be cleared to this account on the basis of the fuel used. Respective amounts of fuel stock and fuel stock expenses shall be readily available.

- 18 C.F.R. Part 101, Account 151, Fuel Stock, states:

> This account shall include the book cost of fuel on hand.
>
> Items
>
> 1. Invoice price of fuel less any cash or other discounts.

2. Freight, switching, demurrage and other transportation charges, not including, however, any charges for unloading from the shipping medium.

3. Excise taxes, purchasing agents' commissions, insurance and other expenses directly assignable to cost of fuel.

4. Operating, maintenance and depreciation expenses and ad valorem taxes on utility-owned transportation equipment used to transport fuel from the point of acquisition to the unloading point.

5. Lease or rental costs of transportation equipment used to transport fuel from the point of acquisition to the unloading point.

- Monongahela Power Company, FERC Electric Tariff, First Revised Volume No. 1, Part 6, Rate Schedule- Wholesale for Resale Power Service, states in part:

Fuel Adjustment

A fuel cost adjustment shall apply to all kilowatthours billed under this rate schedule. The adjustment shall be determined by the following formula to the nearest 0.001 cent per kilowatthour:

$$A = \left\{ \frac{Fm}{Sm} - \frac{Fb}{Sb} \right\} \times L \times \frac{1}{1-T}$$

A = Fuel Cost Adjustment in cents per Kilowatthour

Fm = Fuel Cost in the current period relating to:

(a) Fossil and nuclear fuel consumed in generation in wholly-owned and jointly-owned stations and identifiable fossil and nuclear fuel costs in energy purchased plus the net energy cost of energy purchased on an economic dispatch basis less;

(b) Fossil and nuclear fuel costs recovered through intersystem sales.

All fuel costs will be those charged to Account 501, cleared through Account 151, and Account 518 in the month preceding the billing Month.

Sm = All kilowatthour sales to regular Customers in the current period.

Fb and Sb = Fuel and kilowatthour sales in the base period as defined above. The factor $\frac{Fb}{Sb}$ = 1.70 cent per kilowatt-hour

L = Adjustment factor to recognize losses to service voltage where different than average losses in the delivery system. This factor is 0.97.

T = The gross receipts tax rate in effect during the billing Month, expressed as a decimal.

The amount of fuel adjustment shall not be subject to any discounts.

Background

During the audit period, FirstEnergy's FPU, Monongahela Power Company, generated electric power using its coal-fired Fort Martin and Harrison power stations that are located in West Virginia. The two power stations had a combined capacity of 3,082 MW and used around 7.8 million tons of coal annually. As relevant here, Monongahela Power Company made wholesale sales of electricity in the PJM market under a tariff established on September 17, 2010.[45] Service rates of wholesale customers that purchased electricity from Monongahela Power Company pursuant to the tariff included the cost of fuel used to generate the electricity. The cost of fuel was determined based on a formula in an adjustment clause of the tariff that provided for fuel costs charged to Account 501 that were cleared through Account 151, Fuel Stock, in the month preceding the billing month.

Consulting Agreement Statement of Work

On June 1, 2018, Monongahela Power Company entered into an agreement with BCG Resources, LLC (BCG), titled Statement of Work for Purchase of Professional and

[45] Monongahela Power Company, FERC Electric Tariff, First Revised Volume No. 1.

Consulting Services (Statement of Work), that provided for monthly payments to BCG of $625,000, amounting to $7.5 million in payments for the initial term of the then-one year agreement, which included provisions for automatic yearly renewals. The agreement was renewed in subsequent years. Monongahela Power Company paid a total of $18.75 million in consulting service fees under the Statement of Work, which was composed of thirty monthly payments of $625,000 made from June 2018 until the agreement with BCG was terminated in November 2020.

The Statement of Work required BCG to provide management and advisory services at the direction of Monongahela Power Company including fuel sourcing and supply, coal blending, inventory strategy and management, renewables, regulatory services related to fuel and ash requirements and economic development, and additional services not defined in the Statement of Work subject to agreement of both parties.

Accounting for management and advisory services

Audit staff observed that the monthly payments made to BCG were directly charged by Monongahela Power Company to Account 501 without first being accounted for as inventoried fuel stock in Account 151, as required.[46] Account 501 provides for the recording of the cost of fuel actually used in operations to generate electricity. The cost of fuel used in operations for a given month should consider the inventoried cost of the fuel used as consistent with the company's inventory valuation method, e.g., first-in first-out, last-in first-out, or weighted average cost. The cost of inventoried fuel stock recordable in Account 151 that is subsequently used in operations and recorded in Account 501 is determined, in part, based on the invoice price of fuel purchased less any discounts, plus other expenses directly assignable to the cost of fuel. Certain consultant fees paid to acquire fuel related advisory services may be includible as a component cost of inventoried fuel stock.[47]

Monongahela Power Company attributed 100 percent of the monthly BCG consultant fees paid to fuel used in operations recorded in Account 501 without first determining: (1) the portion of the fees allocable to fuel stock inventory, (2) the related amount of fuel in inventory actually used in operations during the period recorded in Account 151, and (3) the inventoried cost of the fuel used including the portion of consultant fees appropriately included therein. However, only a portion of the monthly consulting fee payments, directly assignable to the purchase cost of coal, should have been recorded in Account 151 and then transferred to Account 501 when the coal was

[46] See, 18 C.F.R. Part 101, Account 501, Paragraph B.

[47] Other services provided by consultants such lobbying services are generally prohibited from inclusion as a component cost of fuel.

actually burned as used in operations. As a result, Monongahela Power Company may have overcharged wholesale customers, including other FirstEnergy FPUs, due to its accounting practices and the associated operation of the fuel cost adjustment formula in its tariff, for the cost of fuel included as a component cost of generating electricity.

Recommendations

DAA recommends that FirstEnergy:

31. Revise accounting policies and procedures for cost of fuel by the FPUs to ensure compliance with the Commission's accounting regulations.

32. Train relevant staff on the revised policies and procedures and provide periodic training.

33. Perform an analysis of all monthly payments made to consultants, including BCG, that were included in the cost of fuel used in operations during the audit period and submit the analysis to DAA with supporting documents within 60 days of issuance of this audit report. Based on the analysis, submit proposed adjusting accounting entries to record the consultation costs in the appropriate accounts for DAA's review and approval.

34. Revise the FirstEnergy FPUs' fuel inventory and other account balances impacted by the improper accounting after receiving DAA's approval of the proposed accounting entries per Recommendation No. 33 and restate and footnote the FERC Form No. 1 reports for current and comparative years as necessary.

35. Review collections received, including but not limited to uplift payments, during the audit period based, in part, on the cost of fuel and submit an analysis to DAA for review of retail and wholesale overcollections due to improper recording of costs in Account 501.

36. Submit a refund analysis if there were overcollections from wholesale customers, within 60 days of issuance of this audit report, for DAA's review, that explains and details the following: (1) calculation of refunds resulting from the improper accounting for fuel costs, plus interest; (2) determinative components of the refund; (3) refund method; (4) wholesale customers to receive refunds; and (5) period(s) refunds will be made.

37. File a refund report with the Commission after receiving DAA's assessment of the refund analysis.

38. Refund the amounts disclosed in the refund report to customers, with interest calculated in accordance with section 35.19a of the Commission's regulations.

V. FirstEnergy's Response

FirstEnergy

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January 24, 2022

Mr. Gerald Williams
Director and Chief Accountant
Division of Audits and Accounting
Office of Enforcement
Federal Energy Regulatory Commission
888 First Street, NE, Room 5K-13
Washington, DC 20426

Re: FirstEnergy Corp. Docket No. FA19-1-000

Dear Mr. Williams:

FirstEnergy Corp. and its subsidiaries ("FirstEnergy" or "the Company"), pursuant to Section 41.1(b) of the Commission's regulations in 18 C.F.R. Part 41, provides the following response to the Draft Audit Report of the Division of Audits and Accounting ("DAA") within the Federal Energy Regulatory Commission ("Commission" or "FERC")'s Office of Enforcement. Our response addresses the January 7, 2022 Draft Audit Report.

As discussed in Attachment A, FirstEnergy largely accepts the Findings and Recommendations in the Draft Audit Report. In many instances, DAA Staff's Recommendations have been implemented or are already underway. For the Recommendations that have not yet been implemented, we look forward to working cooperatively with DAA Staff during the compliance phase of the audit.

FirstEnergy is committed to fostering a strong culture of compliance, including ensuring compliance with the Commission's accounting regulations. We appreciate that the changes that have been implemented and will be implemented as part of this audit will help us achieve that goal. Our whole team would like to thank DAA Staff for their professionalism and courtesy throughout the audit.

Respectfully submitted,

/s/ Jason Lisowski

Jason Lisowski
FirstEnergy Corp., Vice President,
Controller & Chief Accounting Officer

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January 24, 2022

Responses to Specific Findings and Recommendations

Finding 1: Allocation of Overhead Costs to CWIP

FirstEnergy respectfully submits that its approach to capitalizing and allocating overhead costs to CWIP is consistent with the Commission's regulations. Specifically, as the costs in question generally were for services and expenses of employees of FirstEnergy Service Company, FirstEnergy used an "appropriate allocation method" as provided in Section 367.11 of Part 367 (Uniform System of Accounts for Centralized Service Companies). An "appropriate allocation method" under this Section does not require the use of the timecard reports or time study described in Part 101, which DAA Staff incorrectly relies on exclusively and without regard to Part 367.

FirstEnergy respectfully submits that DAA Staff's position would read Section 367.11 out of the regulations, which would be contrary to the regulation, established cannons of statutory/regulatory interpretation, and principles of prior notice and due process with regard to the proper application and interpretation of the regulation. Prior notice and due process are of particular importance here because, in 2010, DAA Staff audited FirstEnergy, FirstEnergy Service Company, and associated companies and, in the course of that audit, DAA Staff audited the cost allocations and billing by FirstEnergy Service Company, including capitalization of A&G overheads costs to construction, as well as evaluated the accounting of those costs on the utilities' books under the Uniform System of Accounts requirements under 18 C.F.R. Part 101. See December 6, 2010, Final Audit Report, Docket No. FA10-2-000. Unlike the current audit, where DAA Staff does not address Part 367, the 2010 audit expressly considered both Part 367 and Part 101, and did not result in any findings that FirstEnergy's allocation method was inconsistent with Commission regulations or any recommendations that FirstEnergy alter its approach. As such, FirstEnergy relied reasonably on the outcome of this audit to continue its practice of applying an "appropriate methodology" as permitted in Section 367.11 of the Commission's regulations for allocating and capitalizing FirstEnergy Service Company overheads.

Also important here is that the State Commissions that regulate FirstEnergy's franchised public utility affiliates during state jurisdictional rate proceedings have had opportunity to review FirstEnergy's existing allocation and capitalization of FirstEnergy Service Company overhead costs to its franchised public utility affiliates and have issued rate orders without modifying those rates. As such, these costs have been included in retail rates pursuant to lawfully-issued State Commission orders.

Nonetheless, as noted below in the Company's response to Recommendation 1, FirstEnergy has retained, and DAA Staff have approved, a consultant – Black & Veatch Management Consulting, LLC ("B&V") – to conduct a representative time study for allocation of overhead costs incurred in 2021 to CWIP, and to assist with the development of procedures

FirstEnergy subsidiaries shall use to periodically determine the allocation of overhead labor and labor-related costs.

Although B&V will develop capitalization rates for the audit period, FirstEnergy respectfully submits that the proper course here is to apply the 2021 capitalization rate to 2022 and future years, subject to reasonable plans to update the 2021 capitalization rate periodically. Reasons for prospective application of the B&V study results are that a large amount of expense could be run through forward-looking formula rates, as well as the fact that, as noted above that, during state jurisdictional rate proceedings, State Commissions previously have had opportunity to examine the capitalization rates that were applied to distribution accounts and have issued rate orders without modifying those rates.

Recommendation 1: Retain an independent third-party entity, subject to approval by DAA, to conduct a representative labor time study for allocation of overhead costs incurred in 2021 to CWIP, and to assist with the development of procedures FirstEnergy subsidiaries shall use to periodically determine the allocation of overhead labor and labor related costs capitalized by each FirstEnergy subsidiary into the cost of construction after 2021. The independent consultant should have expertise and experience independently performing time studies used in the determination of overhead capitalization rates of U.S. based utilities subject to the accounting requirements prescribed for public utilities and licensees or for natural gas companies under 18 C.F.R. Part 101 or Part 201, respectively. The time study should involve a representative sample of study participants (employees) that provides for extrapolation of the study results to the full population of FirstEnergy employees, and should include processes for application of the study results from the audit period to the issue date of this audit report, and processes for applying the capitalization rate(s) the study finds for 2021 back to the period January 1, 2015 through December 31, 2020, either with no change to the capitalization rates found in the study or with such modifications to the capitalization rate(s) the independent consultant finds reasonable and supported by evidence. The independent consultant should use its expertise and all relevant information available to it to make recommendations as to what the capitalization rate(s) should be for prior years for each FirstEnergy subsidiary, should set forth the basis for its recommendations, and provide both the recommendations and the basis therefore to FirstEnergy and DAA. If there is no recommendation by the independent consultant for any year or other period between January 1, 2015 and December 31, 2020 for any specific capitalizable cost center, then FirstEnergy should base its capitalization rate and the amount to be capitalized for such year or period on the rates and costs of such specific cost centers for which FirstEnergy can provide to DAA reasonable evidence as to the time employees in such cost centers spent having a definite relation to construction, and exclude from consideration those cost centers for which FirstEnergy cannot provide such evidence, per, for example, 18 C.F.R. Part 101, General Instruction No. 2 and § 41.8.

The progress of the study should be reported within 120 days and the time study results provided to DAA for review and consideration within 180 days of the date of issuance of this audit report, and the developed allocation procedures should be submitted when complete, but no later than 60 days after completion of DAA's review of the labor time study. At a minimum, the developed allocation procedures should provide a method for overhead cost allocation and capitalization to construction based on actual timecard distributions or where this procedure is impractical, based on periodic time studies.

FirstEnergy Response: *FirstEnergy respectfully requests that changes to capitalization rates and revised procedures should be applied prospectively only. As noted above in the response to Finding 1, FirstEnergy has proposed, and DAA Staff have approved, FirstEnergy's retention of B&V to conduct a representative time study for allocation of overhead costs incurred in 2021 to CWIP, and to assist with the development of procedures FirstEnergy subsidiaries shall use to periodically determine the allocation of overhead labor and labor-related costs capitalized by each FirstEnergy subsidiary into the cost of construction after 2021. The determined 2021 capitalization rate will be applied to 2022 and future years, subject to reasonable plans to update the rate periodically.*

Although changes to capitalization rates and revised procedures should be prospective only, B&V has prepared a Statement of Work that includes processes for application of the study results from January 1, 2015 to date, and processes for applying capitalization rates that B&V finds reasonable and supported by the evidence for this period. FirstEnergy will submit the updated Statement of Work for DAA Staff review.

Recommendation 2: Revise written policies, practices, procedures, and controls governing the methods used to account for, track, report, and review overhead labor and related costs, and all other costs allocated to construction projects to be consistent with Commission accounting requirements. In addition, adopt procedures to retain formal documentation supporting the amount of overhead costs allocated to electric plant accounts.

FirstEnergy Response: *Accept. The Company will revise its policies, procedures, and controls accordingly.*

Recommendation 3: Revise accounting processes and procedures to account for and report capitalized A&G amounts recorded in Accounts 920, Administrative and General Salaries, and 921, Office Supplies and Expenses, using Account 922, Administrative Expenses Transferred – Credit, consistent with Commission regulations.

FirstEnergy Response: *Accept. The Company will make the recommended revisions.*

Recommendation 4: Train relevant staff on the revised overhead allocation, control, and A&G accounting procedures and documentation, and provide periodic training in this area, as needed.

FirstEnergy Response: *Accept. The Company will provide the training accordingly.*

Recommendation 5: Train staff on the time reporting guidelines and establish a periodic training program in this area.

FirstEnergy Response: *Accept. The Company will provide the training accordingly.*

Recommendation 6: Within 30 days of the completion of Recommendation No. 1, submit an estimate to DAA, including the calculations and determinative components, of overhead costs that would have been allocated to CWIP from 2015 through the present consistent with the requirements of Electric Plant Instruction No. 4 and General Instruction No. 9. The estimate should be based on a recalculation of 2015's and subsequent years' overhead costs allocated to construction with labor and related costs removed from the cost of plant that were not associated with construction activities based on the methodology developed in response to Recommendation No. 1.

FirstEnergy Response: *Accept. The Company will submit the results of the B&V study to DAA Staff.*

Recommendation 7: With the response to Recommendation No. 6, submit proposed accounting entries to DAA that remove the overhead costs that were allocated to CWIP and electric plant in service from 2015 through the present that exceed the amount of costs that would have been allocated to the accounts based on the methodology developed in response to Recommendation No. 1. Also, provide proposed accounting entries to remove associated amounts from other accounts and balances affected by the inappropriately allocated cost such as the accumulated depreciation and ADIT accounts, and AFUDC balances capitalized into CWIP and electric plant in service. If the adjusting entries result in a significant impact to income for the current year, FirstEnergy subsidiaries may account for the transaction as a correction of a prior period error in Account 439, Adjustments to Retained Earnings. Such adjustments to retained earnings with the proposed accounting entries should be submitted to DAA.

FirstEnergy Response: *Based on the relevant facts and circumstances, FirstEnergy respectfully requests that changes to capitalization rates and revised procedures should be applied prospectively only. As noted above in FirstEnergy's comments in response to Finding No. 1, only prospective application is warranted, as retroactive application could result in a large amount of expense being run through forward-looking formula rates. Prospective application is further warranted as, during state jurisdictional rate*

proceedings, State Commissions previously have had opportunity to examine the capitalization rates that were applied to distribution accounts and have issued rate orders without modifying those rates. As such, FirstEnergy respectfully requests that the language of Recommendation No. 7 be updated to reflect that FirstEnergy will ensure that its accounting entries, on a going forward basis, reflect the B&V study results.

Recommendation 8: Revise account balances for FirstEnergy subsidiaries' utility plant, accumulated depreciation, ADIT, and other account balances impacted by the inappropriate allocation of unsupported overhead costs after receiving DAA's approval of proposed accounting entries submitted per Recommendation No. 7, and restate and footnote the balances reported in the next-filed FERC Form No. 1 reports of the FirstEnergy subsidiaries for both the current and comparative years presented in each subsidiary's next-filed report, as necessary to reflect and disclose the revisions.

FirstEnergy Response: *Based on the relevant facts and circumstances, FirstEnergy respectfully requests that changes to capitalization rates and revised procedures should be applied prospectively only. Adoption of this course would leave all account balances intact, and thus require no further action with regard to FERC Form 1 reporting. As noted above in FirstEnergy's comments in response to Finding No. 1, only prospective application is warranted, as retroactive application could result in a large amount of expense being run through forward-looking formula rates. Prospective application is further warranted as, during state jurisdictional rate proceedings, State Commissions previously have had opportunity to examine the capitalization rates that were applied to distribution accounts and have issued rate orders without modifying those rates. As such, FirstEnergy respectfully requests that the language of Recommendation No. 8 be updated to reflect that no account balances will be revised.*

Recommendation 9: Submit a refund analysis to DAA that explains and details the following: (1) calculation of refunds that result from correcting the overstatement of transmission plant due to the improperly capitalized labor costs, as determined by the labor time study, plus interest; (2) determinative components of the refund; (3) refund method; (4) wholesale transmission customers to receive refunds; and (5) period(s) refunds will be made.

FirstEnergy Response: *Based on the relevant facts and circumstances, FirstEnergy respectfully requests that changes to capitalization rates and revised procedures should be applied prospectively only. Adoption of this course would leave all account balances intact, and thus would not require a refund analysis. As noted above in FirstEnergy's comments in response to Finding No. 1, only prospective application is warranted, as retroactive application could result in a large amount of expense being run through forward-looking formula rates. Prospective application is further warranted as, during state jurisdictional rate proceedings, State Commissions previously have had opportunity to examine the capitalization rates that were applied to distribution accounts and have*

issued rate orders without modifying those rates. As such, FirstEnergy respectfully requests that the language of Recommendation No. 9 be updated consistent with this response.

Recommendation 10: File a refund report with the Commission after receiving DAA's assessment of the refund analysis.

FirstEnergy Response: *Based on the relevant facts and circumstances, FirstEnergy respectfully requests that changes to capitalization rates and revised procedures should be applied prospectively only. Adoption of this course would leave all account balances intact, and thus would not require refunds or a refund report. As noted above in FirstEnergy's comments in response to Finding No. 1, only prospective application is warranted, as retroactive application could result in a large amount of expense being run through forward-looking formula rates. Prospective application is further warranted as, during state jurisdictional rate proceedings, State Commissions previously have had opportunity to examine the capitalization rates that were applied to distribution accounts and have issued rate orders without modifying those rates. As such, FirstEnergy respectfully requests that the language of Recommendation No. 10 be updated consistent with this response.*

Recommendation 11: Refund the amounts disclosed in the refund report to customers, with interest calculated in accordance with section 35.19a of the Commission's regulations.

FirstEnergy Response: *Based on the relevant facts and circumstances, FirstEnergy respectfully requests that changes to capitalization rates and revised procedures should be applied prospectively only. Adoption of this course would leave all account balances intact, and thus would not require refunds or a refund report. As noted above in FirstEnergy's comments in response to Finding No. 1, only prospective application is warranted, as retroactive application could result in a large amount of expense being run through forward-looking formula rates. Prospective application is further warranted as, during state jurisdictional rate proceedings, State Commissions previously have had opportunity to examine the capitalization rates that were applied to distribution accounts and have issued rate orders without modifying those rates. As such, FirstEnergy respectfully requests that the language of Recommendation No. 11 be updated consistent with this response.*

Finding 2: Accounting of Vegetation Management Costs

FirstEnergy provides the following response to the four recommendations in the Draft Audit Report dealing with Accounting for Vegetation Management Costs:

Recommendation 12: Revise accounting policies and procedures for vegetation management activities in distribution corridors to be consistent with Commission accounting requirements.

FirstEnergy Response: *Accept. The Company has already remediated this Finding by revising its policies effective October 1, 2021.*

Although the policies have now been updated, it is the Company's position that the FPUs appropriately capitalized the cost to electric plant in service prior to this date, and therefore, there is no overstatement of electric plant in service, accumulated depreciation, ADIT, depreciation expenses, and other account balances, nor is there an understatement of operating expenses incurred.

Recommendation 13: Train relevant staff on the revised vegetation management accounting policy and procedures and provide periodic training.

FirstEnergy Response: *Accept. The Company will train our employees on the revised vegetation management accounting policy and procedures.*

Recommendation 14: Submit proposed accounting entries and supporting documentation to DAA that reflect the correction of the FirstEnergy FPU's CWIP, electric plant in service, accumulated depreciation, ADIT, and other accounts impacted by the capitalization of vegetation management expenses for the period from October 1, 2021 through the present within 60 days of issuance of this audit report.

FirstEnergy Response: *Accept. The Company will submit the requested accounting entries and supporting documentation reflecting the revised policy effective October 1, 2021. No corrections are necessary because the policy change was implemented by the Company as of October 1, 2021, and the Company did not have any further capitalization of vegetation management after this date. The requested accounting entries demonstrate that the capitalization of vegetation management expenses ceased on October 1, 2021, as proposed in Recommendation No. 12.*

Recommendation 15: Revise the FirstEnergy FPUs' CWIP, electric plant in service, accumulated depreciation, ADIT, and other accounts impacted by over-accrual of AFUDC after receiving DAA's approval of the proposed accounting entries per Recommendation No. 14 and restate and footnote the FERC Form No. 1 reports for current and comparative years as necessary.

FirstEnergy Response: *Accept. The Company has already completed the recommended policy and accounting changes as of October 1, 2021. Therefore, there is no additional information to provide. Since the changes are made prospectively from October 1, 2021, the Company disagrees with the Commission's recommendation to correct prior period balances and to restate prior Form 1s.*

January 24, 2022

Finding 3: Accounting for Amortization of Regulatory Assets

FirstEnergy provides the following response to the five recommendations in the Draft Audit Report dealing with Accounting for Amortization of Regulatory Assets:

Recommendation 16: Revise policies, practices, and procedures to amortize or write off the regulatory assets consistent with Commission accounting requirements.

FirstEnergy Response: *Accept. The Company will revise our policies, practices, and procedures consistent with Commission requirements.*

Recommendation 17: Train relevant staff on the revised methods, and provide periodic training in this area, as needed.

FirstEnergy Response: *Accept. The Company will train our employees on the revised method.*

Recommendation 18: Submit a refund analysis, within 60 days of issuance of this audit report, to DAA for review that explains and details the following: (1) calculation of refunds that result from the correction of ATSI's and TrAILCo's improper and unauthorized, respective, depreciation and amortization of plant and regulatory assets to the depreciation expense account and inclusion of the expenses in service rate determinations, plus interest; (2) determinative components of the refund; (3) refund method; (4) wholesale transmission customers to receive refunds; and (5) period(s) refunds will be made.

FirstEnergy Response: *Accept. The Company will submit a refund analysis within 60 days from the issuance of the audit report, in accordance with the Commission's recommendation.*

Recommendation 19: File a refund report with the Commission after receiving DAA's assessment of the refund analysis.

FirstEnergy Response: *Accept. The Company will file a refund report after receiving DAA's assessment of the refund analysis.*

Recommendation 20: Refund the amounts disclosed in the refund report to customers, with interest calculated in accordance with section 35.19a of the Commission's regulations.

FirstEnergy Response: *Accept. Accounting recorded correcting entries in Q3 2021. For transmission rate purposes, these corrections will be handled through the standard formula rate true-up process. For each impacted transmission entity, the 2021 actual transmission revenue requirement, which will be developed in the May/June 2022, will include these adjustments and therefore will be a component of the overall true-up for calendar year 2021 rates. This true-up plus interest in accordance with 35.19a will be*

included in the next projected transmission revenue requirement. For TrAILCo, this refund will occur from June 1, 2022 through May 31, 2023. For the remaining impacted entities, the refund will occur over calendar year 2023.

Finding 4: Accounting for Lobbying Expenses, Donations, and Costs that Lacked Proper Supporting Documentation

FirstEnergy provides the following response to the six recommendations in the Draft Audit Report dealing with Accounting for Lobbying Expenses, Donations, and Costs that Lacked Proper Supporting Documentation:

Recommendation 21: Critically review and strengthen internal controls in FirstEnergy and its subsidiaries. Establish and implement procedures governing methods to be used to appropriately identify, account for, track, report, and review all lobbying costs, donations, and any unsupported expenses, including, but not limited to, expenses of external lobbyists, monies paid to external corporate entities to be used for lobbying, and other external lobbying costs and internal lobbying costs, including employee lobbying time and other internal lobbying costs.

FirstEnergy Response: *Accept. The Company will review and strengthen its internal controls in the Company and its subsidiaries accordingly.*

Recommendation 22: Train relevant staff on the internal control enhancements and procedures established, including internal controls over vendor creation in the accounts payable system, payments, accounting, and reporting violations; and provide periodic training in this area, as needed.

FirstEnergy Response: *Accept. The Company will provide the training accordingly.*

Recommendation 23: Perform an analysis of costs that FirstEnergy and its subsidiaries incurred associated with internal and external lobbying activities, including payments of FirstEnergy funds to outside entities for purposes of those entities using those funds for lobbying, and provide support to identify lobbying-related expenses improperly charged to utility operating accounts, for the audit period and, with respect to the specific issues discussed in this finding, for the entire period affected by or relevant to each such specific issue. Within 60 days of the issuance of this audit report and on a rolling basis within 60 days of conclusion of each internal or external investigation discussed in the finding or any new internal or external investigation arising directly from Ohio House Bill 6 (HB 6) or lobbying activities occurring prior to 2021, provide the results of the investigation, proposed correcting journal entries, and FirstEnergy's analysis of the findings from each investigation and the related impact on prior and future accounting and rate development to audit staff.

FirstEnergy Response: *The Company accepts this recommendation, subject to the points below.*

With respect to providing the results of future investigations, if any, into the requested lobbying-related expenses, FirstEnergy will provide responsive factual information but not information protected from disclosure by the attorney-client privilege and attorney work product doctrines or other relevant law.

Recommendation 24: Submit a refund analysis, within 60 days of issuance of this audit report and on a rolling basis within 60 days of conclusion of each investigation discussed in the finding or any new investigation arising directly from HB 6 or lobbying activities occurring prior to 2021, for DAA's review, that explains and details the following: (1) calculation of refunds resulting from correcting the improper accounting for external lobbying costs, donations, and unsupported costs in utility operating and plant accounts; and internal lobbying costs as identified pursuant to the analysis performed in response to Recommendation No. 23, plus interest; (2) determinative components of the refund; (3) refund method; (4) wholesale transmission customers to receive refunds; and (5) period(s) refunds will be made.

FirstEnergy Response: *Accept. The Company will implement to the extent the results of Recommendation No. 23, if any, warrant a refund to customers.*

Recommendation 25: File a refund report with the Commission after receiving DAA's assessment of the refund analysis.

FirstEnergy Response: *Accept. The Company has already started to implement the refunds, and, to the extent the results of the analysis, if any, warrant an additional refund to customers, the Company will implement that additional refund as well.*

Recommendation 26: Refund the amounts disclosed in the refund report to customers, with interest calculated in accordance with section 35.19a of the Commission's regulations.

FirstEnergy Response: *Accept. The Transmission Companies have already started to implement the refunds, and, to the extent the results of the analysis, if any, warrant an additional refund to customers, the Transmission Companies will implement that additional refund as well.*

Finding 5: Accounting for Funds Used During Construction

FirstEnergy makes the following response to the two recommendations in the Draft Audit Report dealing with Accounting for Funds Used During Construction:

Recommendation 27: Revise and implement the FPUs' processes and procedures to calculate their respective AFUDC rates consistent with EPI No. 3(A)(17) and other

applicable Commission requirements. Revisions should include processes to prevent the inclusion of balances in Accounts 216.1 and 219 in the AFUDC rate calculations.

FirstEnergy Response: *Accept. The Company has already revised and implemented an AFUDC policy consistent with Commission requirements, including but not limited to, the exclusion of balances in Account 216.1 and 219 in the AFUDC rate calculations.*

Recommendation 28: Train relevant staff on the revised AFUDC calculation method, and provide periodic training, as needed.

FirstEnergy Response: *Accept. The Company will provide the training accordingly.*

Finding 6: Service Company Billing Procedures

FirstEnergy provides the following response to the two recommendations in the Draft Audit Report dealing with Service Company Billing Procedures:

Recommendation 29: Revise FESC policies, procedures, and accounting systems so as to provide sufficient billing information to FirstEnergy's subsidiaries in accordance with the Commission's regulations.

FirstEnergy Response: *Accept. The Company will revise its policies, procedures, and systems accordingly.*

Recommendation 30: Train relevant staff on the revised policies, procedures, and accounting systems and provide periodic training in this area, as needed.

FirstEnergy Response: *Accept. The Company will provide the training accordingly.*

Finding 7: Accounting for Fuel – Coal Supply and Other Consulting Services

FirstEnergy provides the following response to the eight recommendations in the Draft Audit Report dealing with Accounting for Fuel – Coal Supply and Other Consulting Services:

Recommendation 31: Revise accounting policies and procedures for cost of fuel by the FPUs to ensure compliance with the Commission's accounting regulations.

FirstEnergy Response: *Accept. The Company will revise the accounting policies and procedures accordingly.*

Recommendation 32: Train relevant staff on the revised policies and procedures and provide periodic training.

FirstEnergy Response: *Accept. The Company will train relevant staff on the revised policies and procedures and provide periodic training.*

Recommendation 33: Perform an analysis of all monthly payments made to consultants, including BCG Resources, LLC, that were included in the cost of fuel used in operations

during the audit period and submit the analysis to DAA with supporting documents within 60 days of issuance of this audit report. Based on the analysis, submit proposed adjusting accounting entries to record the consultation costs in the appropriate accounts for DAA's review and approval.

FirstEnergy Response: *Accept. The Company will perform an analysis of all monthly payments made to consultants by Monongahela Power Company as described in Recommendation No. 33. Based upon the fuel cycle, the Company's understanding is that any fuel at issue would have already been burned in close proximity to the timing of payments under the contract and therefore any accounting impact arising from this review is anticipated to be de minimis.*

Recommendation 34: Revise the FirstEnergy FPUs' fuel inventory and other account balances impacted by the improper accounting after receiving DAA's approval of the proposed accounting entries per Recommendation No. 33 and restate and footnote the FERC Form No. 1 reports for current and comparative years as necessary.

FirstEnergy Response: *Accept. The Company will revise the FirstEnergy FPUs' fuel inventory and other impacted account balances. Based on a preliminary review, changes to the accounting entries are anticipated to be de minimis; however, if appropriate, FirstEnergy will footnote the FERC Form No.1 for the current year. There is no need to restate prior balances and revise previously issued Form 1s.*

Recommendation 35: Review collections received, including but not limited to uplift payments, during the audit period based, in part, on the cost of fuel and submit an analysis to DAA for review of retail and wholesale overcollections due to improper recording of costs in Account 501.

FirstEnergy Response: *Accept. The Company will review collections received and will provide the necessary support regarding such collections as part of the compliance phase. Based on the Company's preliminary investigation, if any refund is due, such refund is anticipated to be de minimis.*

Recommendation 36: Submit a refund analysis if there were overcollections from wholesale customers, within 60 days of issuance of this audit report, for DAA's review, that explains and details the following: (1) calculation of refunds resulting from the improper accounting for fuel costs, plus interest; (2) determinative components of the refund; (3) refund method; (4) wholesale customers to receive refunds; and (5) period(s) refunds will be made.

FirstEnergy Response: *Accept. The Company will do a refund analysis to determine if there was any effect on wholesale rates. Based on the fuel cycle, the Company's understanding is that any of the fuel at issue would have already been burned and therefore, if any refund is due, it would be de minimis.*

Recommendation 37: File a refund report with the Commission after receiving DAA's assessment of the refund analysis.

FirstEnergy Response: *Accept. If, after the analysis performed pursuant to Recommendation No. 36, a refund is indicated, the Company shall file a refund report with the Commission.*

Recommendation 38: Refund the amounts disclosed in the refund report to customers, with interest calculated in accordance with section 35.19a of the Commission's regulations.

FirstEnergy Response: *Accept. In the event a refund is indicated, the Company shall refund the amount in the refund report, with interest calculated in accordance with section 35.19a of the Commission's regulations.*

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UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF OHIO
WESTERN DIVISION

UNITED STATES OF AMERICA, **Plaintiff,** **vs.** **FIRSTENERGY CORP.,** **Defendant.**	**CASE NO.** 1:21-cr-86 **JUDGE BLACK** **DEFERRED PROSECUTION AGREEMENT**

The United States Attorney's Office for the Southern District of Ohio ("USAO-SDOH" or "government") and the Defendant, FirstEnergy Corp., by its undersigned representative and counsel, pursuant to the authority granted by the Board of Directors, agree as follows:

1. **Criminal Information and Acceptance of Responsibility:** FirstEnergy Corp. acknowledges and agrees that the government will file the accompanying Information in the United States District Court for the Southern District of Ohio charging FirstEnergy Corp. with conspiracy to commit honest services wire fraud in violation of Title 18, United States Code, Sections 1343, 1346, 1349. FirstEnergy Corp. knowingly waives any right to indictment on this charge, as well as all rights to a speedy trial pursuant to the Sixth Amendment to the United States Constitution, Title 18, United States Code, Section 3161, and Federal Rule of Criminal Procedure 48(b), and agrees to the filing of a joint motion to toll Section 3161 upon the filing of this Agreement.

   FirstEnergy Corp. admits, accepts, and acknowledges that it is responsible under United States law for the acts of its current and former officers, employees, and agents. FirstEnergy Corp. admits, accepts, and acknowledges that it is responsible under United States law for the acts as charged in the Information and as set forth in the Statement of Facts, attached as Attachment A and incorporated by reference into this Agreement, and that the facts alleged in the Information and described in the Statement of Facts are true and accurate.

   Should the USAO-SDOH pursue the prosecution that is deferred by this Agreement, FirstEnergy Corp. agrees that it will neither contest the admissibility of nor contradict the Statement of Facts in any such proceeding, including any trial, guilty plea, or sentencing proceeding. Neither this Agreement nor the criminal Information is a final adjudication of the matters addressed in such documents.

2. **Elements of the Offense:** The elements of the offense set forth in the Information, to which the Defendant agrees are established by the Statement of Facts, attached as Attachment A, are as follows:

Count One, Conspiracy to Commit Honest Services Wire Fraud

A. That two or more persons conspired or agreed to devise a scheme:

1. to defraud the public of its right to the honest services of a public official through bribery or kickbacks;

2. that included a material misrepresentation or concealment of a material fact;

3. with the intent to defraud;

4. that used wire communications in interstate commerce in furtherance of the scheme;

B. That the Defendant knowingly and voluntarily joined the conspiracy to defraud;

C. That the Defendant intentionally participated in the conspiracy to defraud;

D. That some or all of the acts alleged in the Information occurred in the Southern District of Ohio, on or about the dates alleged in the Information.

3. **Term of the Agreement:** This Agreement shall have a term of three (3) years from the date on which the fully-executed Agreement is filed with the Court (the "Term"), except for specific provisions that specify a longer period as described below. FirstEnergy Corp. agrees, however, that in the event the government determines, in its sole discretion, that FirstEnergy Corp. has knowingly violated any provision of this Agreement or has failed to completely perform or fulfill each of its obligations under this Agreement, an extension or extensions of the Term may be imposed by the government, in its sole discretion, for up to a total additional time period of one year, without prejudice to the government's right to proceed as provided in the breach provisions of this Agreement below. Any extension of the Agreement extends all terms of this Agreement, including the terms of the reporting requirement in Attachment C, for an equivalent period. Conversely, in the event the government finds, in its sole discretion, that there exists a change in circumstances sufficient to eliminate the need for the reporting requirement in Attachment C, the Agreement may be terminated early. In such event, FirstEnergy Corp.'s cooperation obligations described below shall survive until the date upon which all such investigations and prosecutions are concluded, as determined by the USAO-SDOH.

4. **Relevant Considerations:** The government enters into this Agreement based on the individual facts and circumstances presented by this case, including, FirstEnergy Corp.'s acceptance of responsibility; early self-reporting in the investigation of the conduct of the company and its former officers, directors, employees, agents, lobbyists, and consultants, described more fully below; its implementation of remedial measures, described more fully below; the payment of a monetary penalty; and the collateral consequences of prosecution, among others.

5. **Defendant's Obligations:** Pursuant to this Agreement, FirstEnergy Corp. shall do the following:

A. **Cooperation.** To date, FirstEnergy Corp. has provided substantial cooperation, including: conducting a thorough internal investigation; proactively identifying issues and facts that would likely be of interest to the government; making regular factual presentations to the government; sharing information that would not have been otherwise available to the government; and making such material available to the government on an expedited basis.

This agreement is contingent upon FirstEnergy Corp.'s continued, full cooperation with the USAO-SDOH in all matters relating to the conduct described in this Agreement and other conduct under investigation by the government, until the later of the date the Term ends or the date upon which all investigations and prosecutions arising out of such conduct are concluded, as determined by the government.

FirstEnergy Corp. agrees that its cooperation shall include, but not be limited to, the following:

1) Continued full, complete, and truthful cooperation in any matter in which it is called upon to cooperate by a representative of the USAO-SDOH;

2) Timely disclosure of all factual information with respect to its activities, those of its subsidiaries and affiliates, and those of its present and former directors, officers, employees, agents, lobbyists and consultants, including any evidence or allegations and internal or external investigations, about which the government may inquire;

3) Disclosure of any information, items, records, databases, or data in FirstEnergy Corp.'s possession, custody, or control or in the possession or control of any subsidiary or affiliate, wherever located, requested by the government in connection with the investigation or prosecution relating to any current or former officers, directors, employees, agents, lobbyists, and consultants;

4) Use of good faith efforts to make available, at FirstEnergy Corp.'s cost, current and former officers, directors, employees, agents, lobbyists, and consultants, when requested by the government, to provide additional information and materials concerning any and all investigations; to testify, including providing sworn testimony before a grand jury or in a judicial proceeding; and to be interviewed by law enforcement authorities. Cooperation under this paragraph includes identification of witnesses who, to the knowledge of FirstEnergy Corp., may have material information regarding these matters;

5) Disclosure of information, materials, and testimony, at FirstEnergy Corp.'s cost, as necessary or as requested by the USAO-SDOH to

establish authenticity, or other basis for the admission into evidence in any criminal or judicial proceeding;

6) With respect to any information, testimony, documents, records or other tangible evidence provided to the government pursuant to this Agreement, FirstEnergy Corp. consents to any and all disclosures to other governmental authorities of such materials as the government, in its sole discretion, shall deem appropriate.

7) Promptly report any evidence or allegation of a violation of U.S. criminal law by FirstEnergy Corp. to the USAO-SDOH. On the date that the Term expires, FirstEnergy Corp., by its Chief Executive Officer and Chief Financial Officer, will certify to the government that FirstEnergy Corp. has met its disclosure obligations pursuant to this Agreement. Each certification will be deemed a material statement and representation by FirstEnergy Corp. to the executive branch of the United States for purposes of 18 U.S.C. § 1001.

FirstEnergy Corp.'s cooperation pursuant to this paragraph is subject to applicable law and regulations, as well as valid claims of attorney-client privilege, settlement privilege, or attorney work product doctrine; however, FirstEnergy Corp. must provide to the government a log of any information or cooperation that is not provided based on an assertion of law, regulation, privilege, or attorney work product, and FirstEnergy Corp. bears the burden of establishing the validity of any such assertion.

Failure to provide full, complete, and truthful cooperation as described above will constitute a violation of this Agreement. The parties agree that the USAO-SDOH, in its sole discretion, will determine if FirstEnergy Corp. has violated this Agreement by failing to provide full, complete, and truthful cooperation.

B. **Payment of a Monetary Penalty.** FirstEnergy Corp. agrees to pay a criminal monetary penalty totaling $230,000,000. This amount reflects 1) a discount for FirstEnergy Corp.'s substantial remediation, self-reporting, and cooperation as set forth in this Agreement; 2) the collateral consequences of imposition of a greater penalty; 3) and the difficulty of quantifying with precision the benefits resulting from some official action.

Within sixty (60) days of the filing of this Agreement, FirstEnergy Corp. shall pay $115,000,000 to the United States Treasury.

Within sixty (60) days of the filing of this Agreement, FirstEnergy Corp. shall pay $115,000,000 to the Ohio Development Service Agency's Percentage of Income Payment Plan Plus program for the benefit of Ohio electric-utility customers. If the Ohio Development Service Agency's Percentage of Income Payment Plan Plus program is unable or unwilling to accept the funds, FirstEnergy Corp. shall pay the

$115,000,000 to the United States Treasury after consultation with the USAO-SDOH.

Nothing in the Agreement shall be deemed an agreement regarding a maximum penalty that may be imposed in any future prosecution, and the government is not precluded from arguing in any future prosecution that the Court should impose a higher fine, disgorgement, or civil or criminal forfeiture, although the government agrees that under those circumstances, it will recommend to the Court that any amount paid under this Agreement should be offset against any fine imposed as part of a future judgment. FirstEnergy Corp. agrees that no tax deduction may be sought in connection with the payment of any part of the monetary penalty, and FirstEnergy Corp. may not seek to recover any portion of the monetary penalty from customers, directly or indirectly. Without the prior approval of the USAO-SDOH, FirstEnergy Corp. shall not seek or accept directly or indirectly reimbursement or indemnification from any source with regard to the monetary penalty amount or any other amount it pays pursuant to any other agreement entered into with an enforcement authority or regulator concerning the facts set forth in the Statement of Facts.

The USAO-SDOH agrees, except as provided in this Agreement, that it will not bring any criminal or civil case (except for tax cases, as to which the government does not make any agreement) against FirstEnergy Corp. or any of its present subsidiaries or affiliates relating to any of the conduct described in the attached Statement of Facts, or to conduct self-reported to the USAO-SDOH by FirstEnergy Corp. in the investigation. The government, however, may use any information related to the conduct described in the attached Statement of Facts against FirstEnergy Corp.: (a) in a prosecution for perjury or obstruction of justice; (b) in a prosecution for making a false statement; or (c) in a prosecution or other proceeding relating to a violation of any provision of Title 26 of the United States Code. This Agreement does not provide any protection against prosecution for any future conduct by FirstEnergy Corp. or any of its present or former parents or subsidiaries. In addition, this Agreement does not provide any protection against prosecution of any individuals, regardless of their affiliation with FirstEnergy Corp. or with any of its present or former parents or subsidiaries.

C. Forfeiture. The USAO-SDOH has determined that it could institute a criminal or civil forfeiture proceeding against the following funds that passed through accounts controlled by FirstEnergy Corp. (the "subject property"):

- Contents of PNC Bank, Account No. ending in 5348, in the name of Partners for Progress Inc. in the amount of $6,366,476.29; and

- Contents of PNC Bank, Account No. ending in 3639, in the name of Partners for Progress Inc. in the amount of $108,960.32.

FirstEnergy Corp. hereby acknowledges that the subject property constitutes or is derived from proceeds traceable to conspiracy to commit honest services wire fraud, in violation of Title 18, United States Code, Sections 1343, 1346, and 1349, as charged in the Information and set forth in the Statement of Facts; therefore, the subject property is forfeitable to the United States pursuant to Title 18, United States Code, Section 981. FirstEnergy Corp. hereby agrees to settle and does settle all civil and criminal forfeiture claims presently held by the USAO-SDOH against the subject property. FirstEnergy Corp. agrees that the subject property shall be forfeited to the United States pursuant to Title 18, United States Code, Section 981; releases all claims it may have to such property; waives any right to notice of forfeiture it may have under the law; and waives any right it may have to seek remission or mitigation of the forfeiture.

D. **Transparency in Corporate Contributions.** Within 30 days of the execution of this Agreement, FirstEnergy Corp. shall publish a list of (1) all payments, if any, made in 2021 to entities incorporated under 26 U.S.C. § 501(c)(4) ("501(c)(4)" entities) and (2) all payments, if any, made in 2021 to entities known by FirstEnergy Corp. to be operating for the benefit of a public official, either directly or indirectly. FirstEnergy Corp. shall update the list on a quarterly basis for the Term of this Agreement. The list shall include the following information: the entity's name and address, date of contribution, amount of contribution, and purpose of contribution. The list shall be labeled "Corporate Contributions" and accessible on FirstEnergy's webpage (www.firstenergycorp.com). The accessibility of the list is subject to the prior approval of undersigned government counsel.

E. **Issuance of Public Statement.** FirstEnergy Corp. shall publish a press release for broad public distribution and posting on FirstEnergy Corp.'s website, which includes the following statement:

> *Central to FirstEnergy's Corp.'s effort to influence the legislative process in Ohio was the use of 501(c)(4) corporate entities. FirstEnergy Corp. used the 501(c)(4) corporate form as a mechanism to conceal payments for the benefit of public officials and in return for official action. FirstEnergy Corp. used 501(c)(4) entities in this way because the law does not require disclosure of donors to a 501(c)(4) and there is no ceiling that limits the amount of expenditures that can be paid to a 501(c)(4) entity for the purpose of influencing the legislative process. This effort would not have been possible, both in the nature and volume of money provided, without the use of a 501(c)(4) entity.*

F. **Remediation, Corporate Compliance Program, and Reporting.** FirstEnergy Corp. represents that it has implemented and will continue to implement a compliance and ethics program designed, implemented, and enforced to prevent and detect violations of the U.S. laws throughout its operations, including those of its subsidiaries, affiliates, agents, and joint ventures, and those of its contractors and subcontractors whose responsibilities include accounting, financial reporting,

lobbying, government relations, consulting, and interactions with candidates for public office, public officials, and governmental agencies including, but not limited to, the minimum elements set forth in Attachment B.

FirstEnergy Corp. further represents that it has implemented four broad categories of remedial measures, including: (1) employment consequences for executives and employees who engaged in misconduct, (2) enhancements to Company's compliance program, (3) improvements to the Company's policies and procedures, and (4) monetary remediation to ratepayers. The specific changes implemented include, but are not limited to, the following:

- Establishing an Executive Director role for the Board of Directors, whichsupports the development of enhanced controls and governance policies and procedures;

- Hiring a new Chief Legal Officer, who oversees the Company's Legal and Internal Audit departments;

- Separating the Chief Legal Officer and Chief Ethics/Compliance Officer functions, and hiring a new Chief Ethics and Compliance Officer, who reports directly to the Audit Committee of the Board and administratively to the Chief Legal Officer;

- Working to establishing a culture of ethics, integrity, and accountability at every level of the organization;

- Creating a Compliance Oversight Subcommittee of the Audit Committeeto implement compliance recommendations received from outside counseland enhanced compliance trainings; and

- Reviewing and revising political activity and lobbying/consulting policies, including requiring robust disclosures about lobbying activities.

In order to address any deficiencies in its internal controls, policies, and procedures, FirstEnergy Corp. represents that it will continue to undertake in the future, in a manner consistent with all of its obligations under this Agreement, a review of its internal controls, policies, and procedures regarding compliance with U.S. law. Where necessary and appropriate, FirstEnergy Corp. agrees to adopt a new compliance program, or to modify its existing one, to ensure that it maintains a system of internal controls designed to effectively detect and deter violations of U.S. law. The compliance program will include, but not be limited to, the minimum elements set forth in Attachment B.

G. Public Statements by the Company. FirstEnergy Corp. agrees that if it or any of its affiliates or subsidiaries issues a press release or holds any press conference in

connection with this Agreement, FirstEnergy Corp. shall first consult the government to determine (1) whether the text of the release or proposed statements at the press conference are true and accurate with respect to matters relating to this Agreement; and (2) whether the government has any objection to the release on those grounds.

FirstEnergy Corp. expressly agrees that it shall not, through present or future attorneys, officers, directors, employees, agents or any other person authorized to speak for FirstEnergy Corp., make any public statement, in litigation or otherwise, contradicting the acceptance of responsibility by FirstEnergy Corp. set forth above or the facts described in the attached Statement of Facts. Any such contradictory statement shall, subject to cure rights described below, constitute a violation of this Agreement, and FirstEnergy Corp. thereafter shall be subject to prosecution as set forth below in paragraph 7.

The decision as to whether any public statement contradicting a fact contained in the Statement of Facts will be imputed to FirstEnergy Corp. for the purpose of determining whether it has violated this Agreement shall be at the sole discretion of the USAO-SDOH. If USAO-SDOH determines that a public statement contradicted in whole or in part a statement contained in the Statement of Facts, USAO-SDOH shall so notify FirstEnergy Corp., and FirstEnergy Corp. may avoid a breach of this Agreement by publicly repudiating such statement(s) within five (5) business after notification.

This Agreement does not prohibit FirstEnergy Corp. from raising defenses or asserting affirmative claims in civil litigation or regulatory proceedings relating to the matters set forth in the Statement of Facts, provided that such defenses and claims do not contradict in whole or in part, a statement contained in the Statement of Facts.

This Agreement does not apply to any statement made by any present or former officer, director, employee, or agent of FirstEnergy Corp. in the course of any criminal, regulatory, or civil case initiated against such individual, unless such individual is speaking on behalf of FirstEnergy Corp.

H. **Changes in Corporate Form.** Except as may otherwise be agreed by the USAO-SDOH and FirstEnergy Corp. in connection with a particular transaction, FirstEnergy Corp. agrees that in the event that, during the term of any of its obligations under this Agreement, it undertakes any change in corporate form, including applying for bankruptcy protection or if it sells, merges, or transfers business operations that are material to FirstEnergy Corp. as they exist as of the date of this Agreement, whether such transaction is structured as a sale, asset sale, merger, transfer, or other change in corporate form, it shall include in any contract for sale, merger, transfer, or other change in corporate form a provision binding the purchaser, or any successor in interest thereto, to the obligations described in this Agreement. The purchaser or successor in interest must also agree in writing that the USAO-SDOH's ability to determine there has been a breach under this

Agreement is applicable in full force to that entity. FirstEnergy Corp. agrees that the failure to include this Agreement's violation provisions in the transaction will make any such transaction null and void.

FirstEnergy Corp. shall provide notice to the USAO-SDOH at least sixty (60) days prior to the consummation of any such sale, merger, transfer, or other change in corporate form. The USAO-SDOH shall notify FirstEnergy Corp. at least fifteen (15) days prior to the consummation of such transaction (or series of transactions) if it determines that the transaction(s) will have the effect of circumventing or frustrating the enforcement purposes of this Agreement. If at any time during the Term FirstEnergy Corp. engages in a transaction(s) that has the effect of circumventing or frustrating the enforcement purposes of this Agreement, the USAO-SDOH may deem it a violation of this Agreement pursuant to the violation provisions of this Agreement. Nothing herein shall restrict FirstEnergy Corp. from indemnifying (or otherwise holding harmless) the purchaser or successor in interest for penalties or other costs arising from any conduct that may have occurred prior to the date of the transaction, so long as such indemnification does not have the effect of circumventing or frustrating the enforcement purposes of this Agreement, as determined by the USAO-SDOH.

6. **Obligations of the USAO (Deferred Prosecution):** In consideration of: (a) FirstEnergy Corp.'s past and future cooperation as described above; (b) FirstEnergy Corp.'s payment of a monetary penalty of $230,000,000; (c) FirstEnergy Corp.'s adoption and maintenance of remedial measures, and review and audit of such measures, including the compliance undertakings described in Attachment B; and (d) other obligations specified in this Agreement, the USAO-SDOH agrees to request that the United States District Court for the Southern District of Ohio defer proceedings on the charge in the Information pursuant to Title 18, United States Code, Section 3161(h)(2), for the Term of this Agreement.

The USAO-SDOH further agrees that if FirstEnergy Corp. fully complies with all of its obligations under this Agreement, the government will not continue the criminal prosecution against FirstEnergy Corp. described in Paragraph 1. Within thirty (30) days of the successful completion of the Term, FirstEnergy's obligations pursuant to paragraphs 5 (B), (C) (E) and (F) will end. FirstEnergy's remaining obligations under paragraph 5 will continue until the completion of any investigation, criminal prosecution, or civil proceeding brought by the USAO-SDOH related to any conduct set forth in the Statement of Facts. Within 30 days of the completion of any related investigation, criminal prosecution, and civil proceeding, the USAO-SDOH shall seek dismissal of the Information filed against FirstEnergy Corp., which will terminate the remainder of FirstEnergy Corp.'s obligations under this Agreement.

The USAO-SDOH further agrees, if requested to do so, to bring to the attention of governmental and other authorities the facts and circumstances relating to the nature of the conduct underlying this Agreement, and the nature and quality of FirstEnergy's cooperation and remediation. By agreeing to the provide this information, if requested to do so, the USAO-SDOH is not agreeing to advocate on behalf of the FirstEnergy Corp., but rather is agreeing to provide facts to be evaluated independently by other authorities.

7. **Violation of the Agreement:** If the USAO-SDOH determines that FirstEnergy Corp. (a) committed any crime under U.S. law during the Term of this Agreement; (b) at any time, provided in connection with this Agreement deliberately false, incomplete, or misleading information, including in connection with a disclosure of information about individual culpability – even if the USAO-SDOH becomes aware of such conduct after the Term of this Agreement; or (c) otherwise violated its obligations under this Agreement – even if the USAO-SDOH becomes aware of the violation after the Term of this Agreement, at the USAO-SDOH's discretion, FirstEnergy Corp. shall thereafter be subject to prosecution for any federal criminal violation of which the USAO-SDOH has knowledge, including the charges in the Information described in Paragraph 1. Any such prosecution may be premised on information provided by FirstEnergy Corp. prior or subsequent to the signing of this Agreement. In addition, the parties agree as follows:

A. **Determination of Violation.** The parties agree that the USAO-SDOH has the sole discretion to determine whether FirstEnergy Corp. has violated this Agreement.

B. **Statute of Limitations.** Any such prosecution that is not time-barred by the applicable statute of limitations on the date of the signing of this Agreement may be commenced against FirstEnergy Corp. notwithstanding the expiration of the statute of limitations between the signing of this Agreement and the expiration of the period described above in Paragraph 3 plus one year. Thus, by signing this Agreement, FirstEnergy Corp. agrees that the statute of limitations with respect to any such prosecution that is not time-barred on the date of the signing of this Agreement shall be tolled for the period described in Paragraph 3 plus one year.

In addition, FirstEnergy Corp. agrees that the statute of limitations as to any violation of U.S. law that occurs during the Term will be tolled from the date upon which the violation occurs until the earlier of the date upon which the government is made aware of the violation or the duration of the Term plus five years, and that this period shall be excluded from any calculation of time for purposes of the application of the statute of limitations.

C. **Written Notice.** In the event the government determines that FirstEnergy Corp. has breached this Agreement, the government agrees to provide FirstEnergy Corp. with written notice of such breach prior to instituting any prosecution resulting from such breach. Within thirty (30) days of receipt of such notice, FirstEnergy Corp. shall have the opportunity to respond to the government in writing to explain the nature and circumstances of such breach, as well as the actions FirstEnergy Corp. has taken to address and remediate the situation, which explanation the government shall consider in determining whether to pursue prosecution of FirstEnergy Corp.

D. **Admissibility of Statements.** In the event that the government determines that FirstEnergy Corp. has breached this Agreement: (1) all statements made by or on behalf of FirstEnergy Corp. or its affiliates or subsidiaries to the government or to the Court, including the attached Statement of Facts, and any testimony given before a grand jury, a court, or any tribunal, or at any legislative hearings, and any leads or evidence derived from such statements or testimony, shall be admissible in evidence in

any criminal proceeding brought by the government against FirstEnergy Corp. or its affiliates or subsidiaries; and (b) FirstEnergy Corp. or its affiliates or subsidiaries shall not assert any claim under the United States Constitution, Rule 11(f) of the Federal Rules of Criminal Procedure, Rule 410 of the Federal Rules of Evidence, or any other federal rule that any such statements or testimony made by or on behalf of FirstEnergy Corp. or its affiliates or subsidiaries prior or subsequent to this Agreement, or any leads or evidence derived therefrom, should be suppressed or are otherwise inadmissible. The decision whether conduct or statements of any current director, officer or employee, or any person acting on behalf of, or at the direction of, FirstEnergy Corp. or its affiliates or subsidiaries, will be imputed to FirstEnergy Corp. for the purpose of determining whether FirstEnergy Corp. has violated any provision of this Agreement shall be in the sole discretion of the government.

8. **Limitations of Agreement:** This agreement is binding upon FirstEnergy Corp. and the USAO-SDOH and does not bind (a) other components of the Department of Justice, (b) other federal agencies, (c) any state or local law enforcement or regulatory agency. However, the USAO-SDOH will bring the cooperation of FirstEnergy Corp. and its compliance with its obligations under this Agreement to the attention of any such authorities or agencies if requested to do so by FirstEnergy Corp.

9. **Notice:** Any notice to the government under this Agreement shall be given by personal delivery, overnight delivery by a recognized delivery service, addressed to the United States Attorney's Office for the Southern District of Ohio, 221 East Fourth Street, Suite 400, Cincinnati, OH 45213. Any notice to FirstEnergy Corp. shall be given by personal delivery, overnight delivery by a recognized delivery service, addressed to Chief Executive Officer, FirstEnergy Corp., 76 South Main Street, Akron, OH 44308, with Copy to the Chief Legal Officer, FirstEnergy Corp., 76 South Main Street, Akron, OH 44308.

10. **Entire Agreement:** This agreement, along with any attachment(s), is the complete agreement between the parties. It supersedes all other promises, representations, understandings, and agreements between the parties. No amendments, modifications, or additions to this Agreement shall be valid unless they are in writing and signed by the government, the attorneys for FirstEnergy Corp., and a duly authorized representative of FirstEnergy Corp.

VIPAL J. PATEL
Acting United States Attorney

Emily N. Glatfelter / Matthew C. Singer
EMILY N. GLATFELTER
MATTHEW C. SINGER
Assistant United States Attorneys

CORPORATE OFFICER'S CERTIFICATE

I have read this Agreement and carefully reviewed every part of it with outside counsel for FirstEnergy Corp. I understand it, I voluntarily agree to it, on behalf of FirstEnergy Corp. Before signing this Agreement, I consulted outside counsel for FirstEnergy Corp. Counsel fully advised me of the rights of FirstEnergy Corp., of possible defenses, of the applicable Sentencing Guidelines' provisions, and of the consequences of entering into this Agreement.

I also carefully reviewed the terms of this Agreement with the FirstEnergy Corp. Board of Directors. I have advised and caused outside counsel for FirstEnergy Corp. to advise the Board of Directors fully of the rights of FirstEnergy Corp., of possible defenses, of the applicable Sentencing Guidelines' provisions, and of the consequences of entering into the Agreement. I acknowledge, on behalf of FirstEnergy Corp., that I am completely satisfied with the representation of counsel.

By signing below, I certify that no promises or inducements have been made other than those contained in this Agreement. Furthermore, no one has threatened or forced me, or any other person authorized this Agreement on behalf of FirstEnergy Corp., in any way to enter into this Agreement. I also certify that I am an officer of FirstEnergy Corp. and that I have been duly authorized by FirstEnergy Corp. to execute this Agreement on behalf.

July 20, 2021
Date

Steven E. Strah, President & CEO
FIRSTENERGY CORP.

CERTIFICATE OF COUNSEL

We are counsel for FirstEnergy Corp. in the matter covered by this Agreement. In connection with such representation, we have examined carefully the relevant FirstEnergy Corp. records and have discussed the terms of this Agreement with Steven E. Strah, President & Chief Executive Officer, and the FirstEnergy Corp. Board of Directors. Based upon our review of the foregoing matters and discussions with FirstEnergy Corp. and its Board of Directors, we are of the opinion that the representative of FirstEnergy Corp. has been duly authorized to enter into this Agreement on behalf of FirstEnergy Corp. and that this Agreement has been duly and validly authorized, executed, and delivered on behalf of FirstEnergy Corp. and is a valid and binding obligation of FirstEnergy Corp.. Further, we have carefully reviewed the terms of this Agreement with the FirstEnergy Corp. Board of Directors and the Chief Executive Officer of FirstEnergy Corp. We have fully advised them of the rights of FirstEnergy Corp., of possible defenses, of the Sentencing Guidelines' provisions and of the consequences of entering into this Agreement. To our knowledge, the decision of FirstEnergy Corp. to enter into this Agreement, based on the authorization of its Board of Directors, is an informed and voluntary one.

July 20, 2021
Date

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ATTACHMENT A:
STATEMENT OF FACTS

The United States and FirstEnergy Corp. stipulate and agree that if this case proceeded to trial, the United States would prove the facts set forth below beyond a reasonable doubt. They further stipulate and agree that these are not all of the facts that the United States would prove if this case had proceeded to trial.

The following Statement of Facts is incorporated by reference as part of the Deferred Prosecution Agreement (the "Agreement") between the United States Attorney's Office for the Southern District of Ohio and FirstEnergy Corp. FirstEnergy Corp. hereby agrees and stipulates that the following information is true and accurate. FirstEnergy Corp. admits, accepts, and acknowledges that it is responsible for the acts of its current and former officers, directors, employees, and agents. FirstEnergy Corp. admits, accepts, and acknowledges that it is responsible for the conduct set forth below.

FirstEnergy Corp. is an Akron, Ohio–based public utility holding company. During the relevant period (2016 until in or about February 2020), FirstEnergy Corp. was the parent company to entities involved in energy generation, including the entity formerly known as FirstEnergy Solutions ("FES"). As of November 16, 2016, FES had a separate and independent Board of Directors from FirstEnergy Corp., and on March 31, 2018, FES filed for Chapter 11 bankruptcy protections. FirstEnergy Corp. also serves as the parent company for FirstEnergy Service Company ("FirstEnergy Service"), which provided financial and other corporate support services to FirstEnergy Corp. and its subsidiaries.

FirstEnergy Corp. and its subsidiaries are subject to civil enforcement by the Securities and Exchange Commission ("SEC"), and are regulated directly by the Federal Energy Regulatory Commission ("FERC"), which is an independent agency within the United States Department of Energy ("DOE"). FirstEnergy Corp.'s Ohio utility subsidiaries are regulated directly by the Public Utilities Commission of Ohio ("PUCO").

I. Relevant Entities and Individuals

Executive 1 served in senior executive positions for FirstEnergy Corp. and FirstEnergy Service from approximately 2015 to October 2020.

Executive 2 served in a senior executive position from approximately 2011 until October 2020.

Partners for Progress, Inc. was incorporated in Delaware on or about February 6, 2017, weeks after certain FirstEnergy Corp. senior executives traveled with Public Official A on the FirstEnergy Corp. jet to the presidential inauguration in January 2017. On or about February 8, 2017, Partners for Progress registered as a foreign nonprofit corporation in Ohio, specifically as a 501(c)(4) entity "to engage in activities consistent with those permitted of an organization exempt from tax under Section 501(c)(4) of the Internal Revenue Code.…"

Although Partners for Progress appeared to be an independent 501(c)(4) on paper, in reality, it was controlled in part by certain former FirstEnergy Corp. executives, who funded it and directed its payments to entities associated with public officials. For example, FirstEnergy Corp. executives directed the formation of Partners for Progress and decided to incorporate the entity in Delaware, rather than Ohio, because Delaware law made it more difficult for third parties to learn background information about the entity. Certain FirstEnergy Corp. executives were also involved in choosing the three directors of Partners for Progress, two of whom were FirstEnergy Corp. lobbyists. Before Partners for Progress was formally organized, Executive 2 directed that $5 million be designated for an unnamed 501(c)(4) in December 2016.

FirstEnergy Corp. exclusively funded Partners for Progress through payments from FirstEnergy Service, which totaled approximately $25 million between 2017 and 2019, approximately $15 million of which was paid to Generation Now. Certain former FirstEnergy

Corp. executives directed Partners for Progress to make payments in 2018, 2019, and 2020, including payments to Generation Now, which helped conceal FirstEnergy Corp. as the source of the payments from the public.

Public Official A represented the State of Ohio's 72 District in the Ohio House of Representatives since January 2017. Public Official A served as the Speaker of the Ohio House of Representatives from January 7, 2019 to July 30, 2020.

Between 2017 and March 2020, FirstEnergy Service paid more than $59 million ($16,904,330.86 attributed to FirstEnergy Corp. and $43,092,505 attributed to FES) to Generation Now – a purported 501(c)(4), which FirstEnergy Corp. knew was operated for the benefit of and controlled by Public Official A, upon its inception in early 2017. For example, on March 7, 2017, Individual A emailed wiring instructions for Generation Now to Executive 2, noting that "*[t]his is the organization that [Executive 1] and [Public Official A] discussed.*" In response, Executive 2 forwarded the email internally, and carbon copied Individual A, stating, "*Let's do $250,000 asap and we will do $1M by year-end 2017*." Similarly, on August 1, 2017, Executive 2 asked, "*Are we at $500k for the c(4) now?*" to which Individual A replied, "*Yes*."

Public Official B was the Chairman of the Public Utilities Commission of Ohio ("PUCO") from April 2019 until November 21, 2020, when he resigned. PUCO regulates FirstEnergy Corp.'s Ohio utility subsidiaries. Prior to serving as the Chairman of PUCO, Public Official B worked for a private law firm and served as the general counsel for an industrial group of energy users whose interests often conflicted with FirstEnergy Corp.'s interests. Public Official B also was the sole owner of Company 1 and Company 2, both of which entered a contract with FirstEnergy Corp. in 2010. Public Official B, through Company 1, also entered into a consulting services agreement with FirstEnergy Corp., through FirstEnergy Service, in 2013. Between 2010 and January 2, 2019,

FirstEnergy Corp. paid the Company 1 and Company 2 over $22 million, including $4,333,333, which was wired on or about January 2, 2019, through FirstEnergy Service to Company 1 for Public Official B's benefit.

II. Conduct

FirstEnergy Corp., through the acts of its officers, employees, and agents, conspired with public officials and other individuals and entities to pay millions of dollars to and for the benefit of public officials in exchange for specific official action for FirstEnergy Corp.'s benefit.

FirstEnergy Corp. paid millions of dollars to Public Official A through his 501(c)(4), Generation Now, in return for Public Official A pursuing nuclear legislation for FirstEnergy Corp.'s benefit in his capacity as a public official. Use of 501(c)(4) entities was central to the scheme because it allowed certain FirstEnergy Corp. executives and co-conspirators to conceal from the public the nature, source, and control of payments to and for the benefit of Public Official A.

FirstEnergy Corp. paid $4.3 million dollars to Public Official B through his consulting company in return for Public Official B performing official action in his capacity as PUCO Chairman to further FirstEnergy Corp.'s interests relating to passage of nuclear legislation and other specific FirstEnergy Corp. legislative and regulatory priorities, as requested and as opportunities arose.

Primary among FirstEnergy Corp.'s priorities was the passage of nuclear legislation. FirstEnergy Corp. sought official action from Public Official A and Public Official B in the form of helping draft nuclear legislation that would further the interests of FirstEnergy Corp. and FES and by pressuring and advising public officials to support nuclear legislation for FirstEnergy Corp.'s and FES's benefit. FirstEnergy Corp. prioritized nuclear legislation in part because of the

"decoupling" provision in House Bill 6 that was pursued by FirstEnergy Corp., along with FirstEnergy Corp.'s interest in bailing out the Ohio nuclear plants. The decoupling provision allowed FirstEnergy Corp.'s Ohio electric distribution subsidiaries to receive a fixed amount of distribution-related revenue from residential and commercial customers based on the 2018 collection period, which was a year of high electricity sales for FirstEnergy Corp. In addition, the decoupling provision enacted by House Bill 6 allowed FirstEnergy Corp. to continue to recover lost distribution revenue ("LDR") in a fixed amount based on its 2018 LDR recovery, despite the elimination of energy efficiency programs in House Bill 6. Decoupling therefore would guarantee FirstEnergy Corp.'s Ohio electric distribution subsidiaries a fixed amount of revenue by tying its distribution revenue to the 2018 level and continued collection of LDR.

FirstEnergy Corp. also relied on Public Official B to help FirstEnergy Corp. address its concern that the future earning power of its Ohio utility subsidiaries would be negatively impacted by the rate distribution case scheduled for 2024. The electric security plan ("ESP") that FirstEnergy Corp. and its relevant entities were operating under—ESP IV—was set to terminate in 2024, at which time FirstEnergy Corp. would be required to file a new rate case. FirstEnergy Corp. believed that the expiration of ESP IV and filing of the new rate case in 2024 would result in decreased revenue and negatively impact FirstEnergy Corp.'s financial outlook, and therefore, sought a "*fix for the Ohio hole*." In November 2019, under Public Official B's leadership, PUCO terminated the requirement of FirstEnergy Corp.'s Ohio electric distribution subsidiaries to file a new rate case in 2024.

A. Relevant Background

In 2016, FirstEnergy Corp. reported a bleak outlook with respect to its energy generation business. In its November 2016 Form 10-Q, FirstEnergy Corp. reported a weak energy market,

poor forecast demands, and hundreds of millions of dollars in losses, particularly from its nuclear energy affiliate, FES. FirstEnergy Corp. announced future options for its generation portfolio as follows: legislative and regulatory solutions for generation assets; asset sales and plant deactivations; restructuring debt; and/or seeking protection under U.S. bankruptcy laws for its affiliates involved in nuclear generation. FirstEnergy Corp. repeated these options in its 10-K filed on February 21, 2017 and reported a "*substantial uncertainty as to FES' ability to continue as a going concern and substantial risk that it may be necessary for FES, and possibly FENOC, to seek protection under U.S. bankruptcy laws, which would have a material adverse impact on FirstEnergy's and FES' business, financial condition, results of operations and cash flows*." FirstEnergy Corp. further noted that,

> *[b]ased upon continued depressed prices in the wholesale energy and capacity markets, weak demand for electricity and anemic demand forecasts, FES' cash flow from operations may be insufficient to repay its indebtedness or trade payables in the long- term. Although management is exploring capital and other cost reductions, asset sales, and other options to improve cash flow as well as continuing with legislative efforts to explore a regulatory type solution, the obligations and their impact to liquidity raise substantial doubt about FES' ability to meet its obligations as they come due over the next twelve months and, as such, its ability to continue as a going concern*.

During FirstEnergy Corp.'s fourth-quarter 2016 earnings conference call on February 22, 2017, Executive 1 focused on legislative and regulatory efforts:

> *In Ohio, we have had meaningful dialogue with our fellow utilities and with legislators on solutions that can help ensure Ohio's future energy security. Our top priority is the preservation of our two nuclear plants in the state and legislation for a zero emission nuclear program is expected to be introduced soon. The ZEN program is intended to give state lawmakers greater control and flexibility to preserve valuable nuclear generation. We believe this legislation would preserve not only zero emission assets but jobs, economic growth, fuel diversity, price stability, and reliability and grid security for the region.*

> *We are advocating for Ohio's support for its two nuclear plants, even though the likely outcome is that FirstEnergy won't be the long- term owner of these assets. We are optimistic, given these discussions we have had so far and we will keep you posted as this process unfolds*.

In 2017 and 2018, FirstEnergy Corp. attempted to seek relief for its nuclear power generation facilities through a federal solution for its energy generation business. To further a federal solution, certain FirstEnergy Corp. executives met with federal officials and hired consultants with close connections to federal officials to lobby and assist in securing official action to subsidize the nuclear and coal plants through DOE action and the FERC rulemaking process. FirstEnergy Service also approved a $5,000,000 wire to a 501(c)(4) entity connected to federal official(s), on or about May 1, 2017, shortly after hiring a consultant with close connections to those federal official(s).

By the fall of 2018, FirstEnergy Corp. believed the federal government may not take FirstEnergy Corp.'s requested action. Accordingly, while FirstEnergy Corp. continued conversations about a potential federal solution, they focused on a state solution to save the Ohio nuclear power plants.

B. Public Official A

The State Solution for the Nuclear Plants

At the same time FirstEnergy Corp. had been pursuing a federal solution for its Ohio nuclear power plants, FirstEnergy Corp. was pursing state legislation in Ohio to save the power plants through help from Public Official A, including the ZEN (Zero-Emissions Nuclear Resource Program) energy proposals outlined in House Bill 178, Senate Bill 128, and House Bill 381 in 2017, which failed to gain the support necessary for passage before Public Official A became Speaker in 2019. For example, on or about November 5, 2016, Executive 1 told Individual B,

"*Pass on to [Public Official A]. When we were talking on Weds I told him there was gonna be a sense of urgency but couldn't tell him all the details. If we don't move on some type of supplant in first half of 2017 it will be too late. These plants will be shut, sold, or bankrupt. I don't have any contact info for him*."

Central to FirstEnergy Corp.'s state solution strategy was payments for Public Official A's benefit to Generation Now, which was Public Official A's 501(c)(4), as Public Official A pursued the Ohio House Speakership. The FirstEnergy Corp. payments began in 2017, as Public Official A began executing his strategy to regain the Speakership. This was consistent with the strategy that Executive 2 had outlined in an internal presentation, explaining that 2017 political contributions are "*strictly money spent to influence issues of key importance to FirstEnergy in 2017, such as saving our baseload generation*" and that FirstEnergy Corp.'s "*preferred manner of giving is through section 501(c) groups, as these are considered 'dark money' because they are not required to disclose where the donations come from*." The presentation noted that *"the bulk of our contribution decisions are to c(4)s*."

In furtherance of its strategy, in 2017, FirstEnergy Corp., through FirstEnergy Service, wired $1,000,000 to Generation Now consisting of four quarterly payments for Public Official A's benefit, following Public Official A's trip to Washington D.C. with certain FirstEnergy Corp. executives for the inauguration. These payments were intended to contribute to Public Official A's power and visibility for the speakership and allowed him to support other candidates who would in turn support his speakership.

In return, FirstEnergy Corp. expected and intended that Public Official A and his team would further FirstEnergy Corp.'s efforts to save the power plants. Throughout 2017, FirstEnergy Corp. executives discussed with members of the Public Official A team ways in which Public

Official A could assist with FirstEnergy Corp.'s efforts to save the nuclear power plants.

FirstEnergy Corp. continued to contribute to Generation Now to assist Public Official A in winning the speakership but changed its method of payment in 2018. Rather than send the money directly from FirstEnergy Service to Generation Now, the FirstEnergy Corp. payments came from Partners for Progress, which had been fully funded by FirstEnergy Corp. On or about March 15, 2018 – two weeks before FirstEnergy Corp. subsidiaries filed for bankruptcy protection and FirstEnergy Corp. requested emergency action from the Department of Energy – FirstEnergy Corp. wired $300,000 from Partners for Progress to Generation Now for Public Official A's benefit. Four days before the payment, Executive 1 met with Public Official A to "*[d]iscuss Speaker race and votes needed*." Likewise, certain FirstEnergy Corp. executives wired $100,000 from Partners for Progress to Generation Now on or about May 4, 2018, four days before the Ohio primary election.

FirstEnergy Corp. also sent approximately $400,000 for Public Official A's benefit, at Public Official A's request, through another 501(c)(4) in late April 2018, which through a series of transactions ultimately paid approximately $400,000 for media benefiting Public Official A before the May 2018 primary.

FirstEnergy Corp. continued to fund Public Official A's campaign for Speaker leading up to the fall 2018 election. On August 5, 2018, Executive 1 asked Executive 2, "*[Is] [Public Official A] looking for more money*?" to which Executive 2 responded, "*You know the answer to the [Public Official A] question, but I don't know for how much he'll ask. I'll get a list from [Ohio Director of State Affairs] as to the House races he's most interested in winning and I'll have something for you as to what fepac is doing in those races. He'll want hard money first and then C(4) money for sure. I'll be back to you today*." Later that day, Executive 2 followed up and said, "*[Public Official A] wants to hear about us – status of company, what's important to us this year*

and next year. Money will come up – help with key races and C(4)." Following a meeting involving Executive 1 and Public Official A, on or about August 16, 2018, FirstEnergy Corp. wired $500,000 from Partners for Progress to Generation Now for Public Official A's benefit.

A few weeks later, on or about August 24, 2018, Executive 1 and Executive 2 arranged for Public Official A to attend a presidential roundtable, during which Public Official A would ask whether Federal Official 1 intended to fix FirstEnergy Corp.'s issues at the federal level. Public Official A told Ohio Director of State Affairs, "*I simply said [Federal Official 1], I'm [Public Official A] former Ohio Speaker and I was planning on discussing this in the Roundtable but the acoustics were horrible. He said yes they were – I couldn't really hear much of anything – I then stated that his support in replacing the CPP was beneficial to Ohio but we need more in order for our zero emissions nuclear plants and coal fired facilities to remain an important part of our overall energy solution. He then stated that he had put a plug in it and now plans to fix it*." Public Official A reported the same information to Executive 1, explaining that "*I opted to talk to him during the photo opt one on one*" and that "*He said they plan on fixing it*." The following exchange then occurred:

> Executive 1: "*Got it. Thanks for the help*!"
>
> Public Official A: "*Thank you for your help*."
>
> Executive 1: "*We are rooting for you and your team!*"
>
> Public Official A: "*I'm rooting for you as well . . . we are on the same team*"

In October 2018, FES paid Generation Now another $500,000 for Public Official A's benefit – $400,000 of which was hand-delivered to Public Official A during an in-person meeting on or about October 10, 2018. On October 2, 2018, about a week before the payment, Executive 2 told Executive 1, "*I know you know this, but this is where companies and people get in political*

trouble – everyone is in a rush and they all need a ton of hel$p. Let me gather everything. I'll bring it to you and you/we can decide." On October 10, 2018, the day of the meeting, Executive 1 texted Executive 2, "*FES meeting with Public Official A today. I told him to be nice but listen to us*." Executive 2 replied, "*He'll learn about the $400k at this mtg*." Executive 1 then responded, "*They better get it done quick or he won't be able to spend it*." Following the meeting, Public Official A thanked Executive 1 via text for the money from FES, stating, "*$400k… thank you*."

In addition to the $500,000 directly from FES to Generation Now in October 2018, FirstEnergy Corp. made a $500,000 electronic transfer of funds to Dark Money Group 1 for Public Official A's benefit on October 29, 2018, a few days before the November election. This funds transfer occurred after Public Official A traveled to Akron to meet with Executive 1 on October 23, 2018.

Following the October 23, 2018 meeting, FirstEnergy Corp., through Executive 1 and Executive 2, also persuaded other energy-interested companies to send payments to Dark Money Group 1 to support Public Official A. For example, following the meeting with Public Official A, Executive 2 texted Executive 1, "*I talked to [Company Executive C]. He's going to contribute $100k to our effort with [Dark Money Group 1]. As for your [ ] Friday morning message to [CEO of Company B]: . . . I met with [Public Official A] a few days ago. We believe in [Public Official A] and think he can and will be Ohio's next Speaker. That's important to all of us. He has a need for a final push. We've committed $700k to the effort and I'd like to ask for your help with $100k*." A few days later, on October 26, 2018, Executive 2 asked Executive 1 if he could call CEO of Company B "*on the [Public Official A] $100k matter*?" Executive 1 responded, "*I'm on it*." Executive 2 texted Executive 1 later the same day indicating that Company B is going to do "$100k." Executive 1 responded that "[*Company B Executive*]" should "*take credit with Public*

Official A too" and later that day indicated that "*the money has already been wired*." In total, following Public Official A's October 23, 2018 trip to Akron to meet with Executive 1, the following payments were made to Dark Money Group 1:

October 26, 2018	$100,000	wire	Company B
October 29, 2018	$500,000	EFT	FirstEnergy Service
October 29, 2018	$100,000	check	CEO of Company C

The day before the November 2018 general election, Executive 1 texted Public Official A, asking, "*24 hours left. How's it looking*?" Public Official A responded, "*I am encouraged by the House races. Unless this blue wave shows up in the some races – I think we look great*."

On November 7, 2018, the day after the election, Executive 1 texted Public Official A and asked, "*How did your candidates do*?" Public Official A responded that "*we were a net -4*." Public Official A told Executive 1 that "*I literally need 1 more vote for Speaker*." Executive 1 asked if Public Official A was "*counting [Representative 11] or not*?" and stated that, "*I'll make sure it happens*." Later that day, Public Official A asked Executive 1 "*if you would just ask [Individual C] to set up a meeting w me and engage in getting this Spkrs race worked out [sic] so the way we want it. That would be perfect. Need him to focus*." Executive 1 responded, "*On it*."

FirstEnergy Corp.'s plan to fund Public Official A-approved House races through payments to Generation Now to help get Public Official A elected Speaker in return for introducing nuclear legislation was successful. On January 7, 2019, the Ohio House of Representatives selected Public Official A as Speaker. The day of his election, Public Official A texted Executive 1: "*[t]hank you for everything it was historical*." In a separate text exchange that day, Individual C texted Executive 1, Executive 2, and two FE lobbyists, "*Congrats [Executive 1] and [Executive 2]. Big win in Ohio Speaker vote*," and then, "*2019 could be FE's year*." Executive 1 responded,

"*Hate to say this but we still need to get DOE help for plants so we can use Ohio to help the parent*."

Passage of House Bill 6

Following Public Official A's election as Speaker, FirstEnergy Corp. executives and representatives worked directly with Public Official A in drafting the nuclear legislation leading up to House Bill 6's introduction in the House. FirstEnergy Corp. sought the nuclear legislation both for the interests of its subsidiaries, including FES, and to further the interests of the FirstEnergy Corp. parent company.

From when House Bill 6 was introduced in April 2019 to October 2019, FirstEnergy Corp. worked directly with FES to support Public Official A through payments to Generation Now with the intent and for the purpose that, in return, Public Official A would take specific official action relating to the passage of House Bill 6 and the defeat of the ballot referendum initiative to overturn House Bill 6. FirstEnergy Corp. paid the money to Public Official A through Generation Now intending to influence and reward Public Official A in connection with passage of House Bill 6 and defeating the ballot referendum.

During that period, FES paid over $40 million through wire transfers to Generation Now for Public Official A's benefit, while FES was involved in bankruptcy proceedings. In addition, FirstEnergy Corp. paid over $13 million through wire transfers from Partners for Progress to Generation Now during this period.

Money paid from FirstEnergy Corp. to Generation Now in April 2019 through October 2019 was intended to benefit Public Official A; was intended to help Public Official A in his campaign to pressure and advise public officials to support passage of House Bill 6; and was intended to help Public Official A's efforts to defeat the ballot referendum, which included a plan

to pass alternate legislation if the proponents of the ballot referendum gained enough signatures to put the repeal of House Bill 6 on the ballot for a referendum. Certain FirstEnergy Corp. executives knew that the money paid to Generation Now was controlled by Public Official A and was for Public Official A's benefit to use as he directed. Public Official A and his team instructed how much money to pay into Generation Now to further their efforts to pass House Bill 6 and to defeat the ballot referendum. A purpose of the Generation Now ads was to provide legislators with the necessary cover to support House Bill 6.

For example, following opponent testimony in a House subcommittee that challenged House Bill 6 on April 23, 2019, Executive 2 told Executive 1, "*Today was opponent testimony. Went long. Expected stuff. Tell [Public Official A] to put his big boy pants on. Ha*." Later that day, Executive 1 forwarded Executive 2 the content of a message from Public Official A that read, "*I hope FES is ready for a fight because the first shot was fired at us tonight. Nobody screws with my members … my name ain't [Representative 10] or [Representative 1]. I asked [Individual D] to make ads this morning*." Executive 1 then texted Executive 2, "*FES Needs [sic] to pay for these ads*," explaining, "*they can spend some money on the real fight*." Executive 1 later texted Public Official A, "*I will be pushing FES to engage*," and then followed up, "*I'll talk to FES tomorrow about paying for [the ads.] What kind of budget*." Public Official A responded, "*I'll find out – I'd like to blister Columbus and eastern Ohio where the shale play is*."

The next day, Executive 1 texted Public Official A, "*Spoke to FES creditor rep. They will step in and help*." Public Official A responded that he is having breakfast with Individual A to discuss and will call Executive 1 after they meet. Public Official A responded to Executive 1, "*I may want to run things past [Individual A] to make sure [Individual D] doesn't overcharge. I'm cheap*." Executive 1 replied to Public Official A, "*OK. I would say you are a bargain – not cheap*."

On May 1, 2019, FES Executive A texted Executive 2, "*Can someone change the Generation Now website so it looks more like our positive commercial? Less conventional power plants, more blue skies, fields and some wind turbines*." Executive 2 responded, "*[FES Executive A] – don't disagree, but remember, you're just the bank for these spots. They're not yours if you know what I mean. You change them, and they're yours – along with the criticism and results*."

Specific official action by Public Official A relating to the passage of House Bill 6 included helping draft the nuclear bailout legislation at FirstEnergy Corp.'s and FES's direction and pressuring and advising other public officials to take official action to support the nuclear legislation. While House Bill 6 was pending, FirstEnergy Corp. sought from Public Official A specific official action in the form of pressuring and advising other officials to support the "decoupling" provision supported by FirstEnergy Corp. and to support an extension of the term of the nuclear subsidy duration to ten years.

For example, on April 15, 2019, three days after Public Official A introduced House Bill 6, Executive 2 emailed Executive 1 and several other FirstEnergy Corp. executives and employees about "*talking points*" for "*educating legislators*" relating to the "*decoupling language which we proposed be included in the recently-introduced Ohio Clean Energy Bill (House Bill 6)*." In the same email chain, Executive 2 made clear that the decoupling language in House Bill 6 was the result of coordination with the Speaker's office.

In a May 4, 2019 text message, Public Official A told Executive 1 he needed information about FirstEnergy Corp. "*[a]s I begin to enter into the 'all out war' part of the HB 6 debate*," so that Executive 1 could help Public Official A "*shap[e] an argument*" in gaining support for House Bill 6.

On June 27, 2019, while House Bill 6 was pending in the Senate, Public Official A texted Executive 1 that "*House / Senate negotiations are occurring."* Executive 1 responded, "*Negotiate hard. 10 years and decoupling back in*!" Public Official A then replied, "*10 years*?"; "*[FES Executive B] told me $148M for 6yrs was what was necessary*." Executive 1 then responded, "*I was told you knew about it. They fucked up. You'll be fighting this same issue in 5 years because they will not be able to take it public without more years*." Executive 1 later told Public Official A, "*You don't want to have to deal with this twice as Speaker*."

On July 13, 2019, Executive 1 texted Executive 2 and FES Executive A that he told Public Official A "*why 10 years is a must*" and Public Official A is "*on board with pushing HB6 to 10 if he can*."

On July 16, 2019, FES Executive A texted Executive 1 and Executive 2, "*Speaker is saying he needs at least a little help from Governor to get our years increased*." The next day, FES Executive A again texted Executive 1, "*House doesn't have quite enough votes*," to which Executive 1 responded, "*[Public Official A] is negotiating. I'm in the loop*." Later that day, Executive 1 texted Executive 2, "*Some big concessions by the speaker on the budget. Hopefully he did a little horse trading along the way*." That day, Executive 2 texted Executive 1 and FES Executive A, "*HB 6 passed Committee (with decoupling). 9-4 vote. No additional years for FES – 7 years*." HB 6 then went back to the House for a vote on the Senate's amendments to the bill, and Executive 2 texted Executive 1, "*Now I'm hearing the Speaker is scrambling for one vote*."

On July 17, 2019, FES Executive A pleaded to Executive 1 that, "*If we only end up w the 7 years I will do exactly as you say, which is say thank you and go back to my nose on the grindstone*," but, FES Executive A continued, "*[t]hat said, is there anything we can do to get another year or 2? If that is not feasible and all hope is lost, can we get a 2 or 3 year extension*

option at year 7? We could base it on some type of test of whether FERC has given subsidies etc." Executive 1 responded FES Executive A: "*[State Official 2], [Public Official B], [Company C Executive] and [Official Aide 1] are fighting to the end and we've been talking to them all day. Conference on budget is ongoing and Speakers [sic] delegation is gonna try to negotiate budget movement for tenure on HB6. Everything that can be done is being done. If we don't get it, we work to pass an addendum as soon as [Senator 3] is out*."

On July 23, 2019, the day that House Bill 6 was signed into law with the decoupling provision included, Executive 2 texted Executive 1 a screenshot showing House Bill 6 passing with 51-38 votes, and the following conversation occurred:

> Executive 2: *Boom! Congrats. This doesn't happen without ceo leadership.*
>
> Executive 2: [Image of House vote]
>
> Executive 1: *We made a bbiiiiiiiig bet and it paid off. Actually, 2 big bets. Congrats to you and the entire team! See if [name] has any Pappy and we'll all head to Columbus tonight.*
>
> Executive 2: *Huge bet and we played it all right on the budget and HB 6 – so we can go back for more!*
>
> Executive 2: *No party tonight. We are going to plan one with the Speaker later.*
>
> Executive 2: *You should call the Speaker today.*
>
> Executive 1: *Already texted him…*

Defeating the Ballot Referendum

FirstEnergy Corp. and FES agreed to pay millions of dollars to Public Official A through payments to Generation Now in return for and in connection with Public Official A's efforts to defeat the ballot referendum, which included specific official action by Public Official A. Specific official action agreed to included efforts by Public Official A to have House Bill 6 interpreted as a "tax" such that it could not be challenged through a ballot referendum under law; and, if the ballot initiative gained enough signatures to put the referendum of House Bill 6 on the ballot, to

advance alternate legislation by Public Official A, to include making clear that House Bill 6 was a tax and thus could not be challenged through a ballot referendum.

For example, on July 16, 2019, prior to passage of House Bill 6, Executive 2 texted Official Aide 1 that he "*[j]ust remembered some language added late to House version to help make it harder to challenge via referendum. Speaker worked with fes on it. Senate probably took it out and now folks want it back in*."

On July 24, 2019, FES Executive A texted to Executive 2: "*[Individual H], [FES Executive C] and myself are point on referendum. He has a mtg w [sic] Speaker on it tomorrow. I am talking to Speaker later today . . .*" Executive 2 later responded, "*I'm very concerned about the referendum*." FES Executive A replied, "*We are taking [Public Official A's] lead on fighting the referendum*." FES Executive A replied further, "*Am I supposed to go against what [Public Official A] is telling us to do*?" Two days later, Executive 2 texted FES Executive A, "*I had a good conversation with [Public Official A] today re: the referendum issue. I think you're in excellent hands. I know more about his personal involvement and engagement. We should all be following his lead. I know you/fes are and we will as well*."

On September 4, 2019, Executive 2 told Executive 1 he intended to take steps to convince another Ohio public official to publicly state that House Bill 6 was a tax because, under Ohio law, a tax would not be subject to a ballot referendum. In response, Executive 1 texted Executive 2, "*We should check with [Public Official A] to make sure he's on board with this before we step in. He seemed pretty confident in his referendum strategy and plans to pass it as a tax in a new bill if they get enough signatures. Just want to make sure he agrees*."

To further the scheme, FirstEnergy Corp. used Partners for Progress, a 501(c)(4) controlled

by and operating for the benefit of FirstEnergy Corp., to conceal payments to Public Official A. In October 2019, FirstEnergy Corp. paid $10 million (October 10, 2019) and $3 million (October 22, 2019) to Generation Now for Public Official A's benefit by first wiring the money through Partners for Progress rather than paying the money to Generation Now directly. FirstEnergy Corp. paid the $13 million at Public Official A's and FES's request, knowing and with the intent that the money was in return for Public Official A's efforts to defeat the ballot referendum and ensure House Bill 6 became law, to include specific official action for alternate legislation if the ballot referendum received enough signatures to get on the ballot.

For example, on October 9, 2019, Executive 1 texted FES Executive A, "*Just got word the $ is being wired today. $10M*." Executive 1 told Executive 2, "*I did speak with Public Official A and he says they need it and will spend it. Talked to him about future and he says the future is now. He understands it's not our issue and truly appreciates the support*." In exchange for Executive 1's agreement to wire the $10 million to Public Official A, FES Executive A promised Executive 1 that FES would pay additional funds in connection with the transfer of real estate to FirstEnergy Corp. after FES's bankruptcy.

On October 19, 2019, a few days before the ballot referendum's signatures were due, Executive 1 texted Executive 2 and FES Executive B, "*Just spoke to the big guy. He's got the 'tax' bill ready to go and believes he's got [Senator 3] on board*…." FES Executive B responded, "*That is good news. Having both [Public Official A and Senator 3] on board and ready is critical for us next week to be ready to deal with the outcome of the signatures and the court*." Executive 2 also texted Executive 1, "*I wish we had this state and federal team in place when we first started our generation push. Darn it.*"

On October 23, 2019, Executive 1 texted FES Executive A: "*You are a worrier but then*

it's a pretty big deal. For what it's worth [State Official 3] and [Public Official A] think it's game over. But that's private conversation unless they've told you the same thing. And [Public Official A] has a 'quick fix' anyway." Executive 1 went on, "*he and I have been chatting too. More about raising him $$$$.*"

Public Official A's Term Limit Ballot Initiative

In February 2020, Public Official A and his team approached FirstEnergy Corp. about funding a ballot initiative championed by Public Official A, which would change Ohio law to increase term limits for Ohio public officials. The term limit initiative would allow Public Official A to potentially remain in power as Speaker for up to sixteen additional years, which would give Public Official A additional time as Speaker to further FirstEnergy Corp.'s interests through official action.

For example, on February 28, 2020, Executive 1 and Individual B had the following conversation:

> Executive 1: . . . . *Talked to Speaker today. He's an expensive friend*
>
> Individual B: *I did not know what he wanted to talk to you about.*
>
> Executive 1: *His term limit initiative. 16 years lifetime max in legislature starting when it passes. No need to switch houses. But after 16 your [sic] done for good.*
>
> Individual B: *I think it's a great idea especially if he stays there*
>
> Executive 1: *He told me he'll retire from there but get [sic] a lot done in 16 more years.*
>
> Individual B: *Probably more than five previous Speakers combined*
>
> Individual B: *He will make Ohio great again*
>
> Executive 1: *Yep*

The next day, Executive 1 texted Public Official A, "*Work with [Individual A] on ballot initiative? You coming up for Home Opener*?" Public Official A responded, "*Yes. I haven't thought much about Opening Day yet*." Executive 1 later texted Public Official A, "*[Executive 2] is contacting [Individual A] to do 2 early next week*," to which Public Official A responded, "*Very much appreciated*." In text message exchanges the next day, Executive 2 stated, "*On Monday/Tuesday of next week, we are hoping to do a $2M contribution from our C(4) to Generation Now*"; and "*[w]e are going to make a significant contribution to Generation Now from Partners for Progress next Monday/Tuesday*." Executive 2 stated in a subsequent message that Public Official A's term limit initiative "*extends and stabilizes existing leadership – good for the home team*."

On March 2, 2020, FirstEnergy Corp. paid $2 million to Public Official A by wiring the money from FirstEnergy Corp.'s 501(c)(4), Partners for Progress, to Public Official A's 501(c)(4), Generation Now, to advance Public Official A's term limits initiative.

C. Public Official B

FirstEnergy Corp.'s Consulting Agreement with Public Official B

Prior to December 2018, FirstEnergy Corp. made payments to Public Official B pursuant to agreements with Public Official B through Company 1. The payments were made from FirstEnergy Service to Company 1's bank account, in part, for Public Official B's benefit.

A 2013 consulting agreement was subsequently amended in 2015. The 2015 amendment coincided with and was made in exchange for Public Official B's industrial group withdrawing its opposition to a 2014 PUCO Electric Security Plan settlement package involving FirstEnergy Corp.'s Ohio electric distribution subsidiaries. The amended agreement called for an increase in

Public Official B's retainer and supplemental payments through 2024. Although the amended agreement does not appear to have been executed, from 2015 through June 2018, FirstEnergy Corp. paid into the Company 1 account pursuant to the terms of the agreement with Public Official B. Invoices from Company 1 were structured to bypass FirstEnergy Corp.'s Level of Signature Authority levels for purposes of internal approval of the payments.

In January 2019, Public Official B received a payment of $4,333,333, which represented the remaining payment amounts designated in the amended consulting agreement from 2019 through 2024. FirstEnergy Corp. was under no legal obligation to make the payment at that time.

Public Official B as PUCO Chairman

FirstEnergy Corp. paid the entire $4,333,333 to Company 1 for Public Official B's benefit with the intent and for the purpose that, in return, Public Official B would perform official action in his capacity as PUCO Chairman to further FirstEnergy Corp.'s interests relating to passage of nuclear legislation and other specific FirstEnergy Corp. legislative and regulatory priorities, as requested and as opportunities arose.

In December 2018, Public Official B discussed the $4,333,333 payment with Executive 1 and Executive 2. For example, on December 17, 2018, Public Official B emailed Executive 2 and others the announcement stating that PUCO was seeking applications for a commissioner. The next day, on December 18, 2018, Executive 1 and Executive 2 met with Public Official B at Public Official B's condominium. During the meeting at Public Official B's condominium, Executive 1, Executive 2, and Public Official B discussed the remaining payments under the consulting agreement and Public Official B's candidacy for the open PUCO chair position.

The next day, Public Official B texted Executive 1 and Executive 2 detailing the remaining payments under his consulting agreement with FirstEnergy Corp. from 2019 to 2024. The

payments totaled $4,333,333. Public Official B added, "*Thanks for the visit. Good to see both of you*," to which Executive 2 responded immediately, " *Got it, [Public Official B]. Good to see you as well. Thanks for the hospitality. Cool condo*."

Later that day, Executive 1 texted Public Official B and Executive 2, "*We're gonna get this handled this year, paid in full, no discount. Don't forget about us or Hurricane [Executive 1] may show up on your doorstep! Of course, no guarantee he won't show up anyway*." Executive 1 then attached an image of a venomous snake protruding from a hurricane. Public Official B replied, "*Made me laugh – you guys are welcome anytime and any whereI [sic] can open the door. Let me know how you want me to structure the invoices. Thanks*." Public Official B then added, "*I think I said this last night but just in case – if asked by the administration to go for the Chair spot, I would say yes*."

After meeting with Public Official B in December 2018 to discuss the payout and Public Official B's candidacy for PUCO Chairman, certain FirstEnergy Corp. executives pushed to have Public Official B appointed as the PUCO Chairman. Under Ohio law, PUCO consists of five public utilities commissioners appointed by the governor with the advice and consent of the senate. The governor must designate one commissioner to be chairperson of PUCO, who serves at the governor's pleasure. PUCO commissioners are selected from a list of individuals submitted to the governor by the public utilities commission nominating council. FirstEnergy Corp. executives' efforts to have Public Official B appointed as PUCO Chairman included working directly to advance the appointment of Public Official B as PUCO Chairman so that Public Official B could further FirstEnergy Corp.'s interests in that role through official action. FirstEnergy Corp.'s plan was for Public Official B to be appointed to the open seat as PUCO Chair and another individual appointed to a second projected opening on PUCO.

On January 2, 2019, FirstEnergy Service wired the $4,333,333 to Public Official B's Company 1 bank account. That same day, Executive 2 texted Executive 1:

> *[Executive 1] - this text came to me this morning from [Public Official B]. His mtg with Gov.-elect is this Friday and I suspect, absent any problem, things will go down as we've discussed, with [Individual E] getting [PUCO Official 1]'s seat as soon as [PUCO Official 1] leaves. In any event, pls see [Public Official B]'s mssg re: meeting with us soon in Akron.*
>
> *[Executive 2], I would like to come to Akron on 1/10, 1 /11, 1/14 or 1/15 to get a better understanding of the "hole" (size, shape, life expectancy and so on). Also, I would like to discuss a couple concepts that I landed on after our recent meeting. If [Executive 1] is available to discuss concepts, that would be a plus. If none of the above days work, get me a couple that do, please.*

Executive 1 responded with a date and time for meeting Public Official B, then stated: "*So you're saying [Public Official B] as Chair and [Individual E] on later*?" Executive 2 replied, "*That's their plan, but nothing certain until [Public Official B]'s meeting. Four people in [State Official 1] world, you, [Public Official B] and I know about this*."

Later that day, Executive 2 and Executive 1 discussed the upcoming meeting between Executive 1, Executive 2, and Public Official B further. Executive 2 asked Executive 1, "*Is there anyone internally you'd like to include? I'll ask him about his location preference. My guess is that he's on point to figure out what we need and to report back as to how it should be/could be fixed*." Executive 1 replied, "*I think just you and me. Don't want too many on the inside right now. That's probably his preference also*." Executive 2 then forwarded a text from Public Official B: "*From [Public Official B]. Probably best if it is you and [Executive 1]. If more is required, I can follow up. I don't think that we will get into the weeds. That can come once we get comfortable with a conceptual framework*."

On January 14, 2019, Executive 2 texted Executive 1 about the "*Ohio hole*," "*extending*

our ESP," among other things. Executive 2 then texted Executive 1 about the timing of what would become House Bill 6: "*[Public Official B] was talking about the number of weeks needed for him to coalesce parties on the broad construct of an energy bill. Before introduction*." According to Executive 2, Public Official B estimated "*the 6 to 8 week time frame to pull together (not necessarily pass) the legislative component assumes that the new administration makes the appointment ASAP and runs from the date of the appointment*."

On January 18, 2019, Executive 1 texted Executive 2, "…*Once [Public Official B] is announced, we need him to help with [Individual E]. Sounds like he already did but will need more*." Executive 2 responded, "*[Individual F] told me that once [Public Official B] is in, [State Official 1] will lean on him on everything including who should be the next commissioner*."

On January 28, 2019, at the same time certain FirstEnergy Corp. executives were lobbying to have Public Official B appointed PUCO Chair, Executive 2 texted Executive 1 about a solution to the Ohio "hole" and an update on Public Official B's nomination: "*[Executive 1] – [Individual G] and I just finished a good meeting with [Public Official B] on the way to solve the 2024 issue. No one internal knows we met with him*." Executive 1 responded, "*Any word on his status*?" Executive 2's reply indicated he spoke with State Official 2 and, "*no decision but that he had a great conversation with Gov this morning*."

Days later, Executive 2 and Executive 1 became concerned that Public Official B would need to pull out of the PUCO selection process because a disclosure in connection with an FES bankruptcy filing indicated that Company 1 had received payments from FES. In response to the news, Executive 1 lamented in a text message to Executive 2 on January 31, 2019, "*Great. Now we have none on the list*." Executive 2 responded, "*This is awful*." Executive 1 then texted, "*Back to legislative fix for Ohio hole*."

Later that day, however, their concern dissipated as Public Official B cleared the selection process. Executive 2 texted Executive 1, "*Nominating Council has been delayed and is now in Executive Session.*" Executive 2 later texted Executive 1, "*That bullet grazed the temple*." Executive 1 responded, "*Forced [State Official 1]/[State Official 2] to perform battlefield triage. It's a rough game*." Minutes later, Executive 2 forwarded an email that read, "*[Public Official B] got the most votes*." Executive 1 texted Public Official B the next day, "*Most of the media coverage is very fair. There will be some shots take but that's inevitable. Hang in there til it's done and it will quiet quickly*."

The plan to get Public Official B appointed PUCO chairman was successful. On February 4, 2019, Public Official B's selection as the Chairman of PUCO was announced. That day Executive 1 texted Company C Executive, "*Now work on the [Public Official B]/[Individual E] parlay. Once [Public Official B] is in he'll help with [Individual E] and my Speaker friend will too*." The next day, Executive 1 texted Public Official B, "*Congratulations*!" Public Official B responded, "*Thanks, [Executive 1] – the last four days have been tuff*." Public Official B went on, "*Thanks goes to some great good friends*."

The day Public Official B's confirmation as PUCO became public, Company C Executive texted Executive 1: "*Let's try not to fuck this up*," while attaching an article announcing Public Official B was selected as the next PUCO Chair.

On or about February 13, 2019, Executive 2 told Public Official B, "*[Executive 1] is meeting with [Public Official A] today*" and asked him, "*Anything you think [Executive 1] should raise?"* Public Official B responded that "*We need coordination between executive and legislative branches to get sensible stuff over the goal line. Absent that, the current polarization will pull everything under*."

Official Action by Public Official B

After his appointment as PUCO Chairman, Public Official B performed official action, including acts related to House Bill 6 and the elimination of FirstEnergy Corp.'s requirement to file a new base rate case in 2024, furthering FirstEnergy Corp.'s specific legislative and regulatory interests at the direction of and in coordination with certain FirstEnergy Corp. executives, as FirstEnergy Corp. requested and as opportunities arose.

For example, with respect to House Bill 6, on June 28, 2019, Executive 2 texted Executive 1, "*Just heard from [Public Official B].. [sic] decoupling looks good*." Executive 2 explained to FES Executive A on July 10, 2019, that Public Official B told Executive 2 regarding the "*audit issue*": "*I am engaged and hope I can help*." Executive 2 went on, "*Having [Public Official B] engaged is key. He doesn't use the word lightly*."

On July 11, 2019, Executive 2 texted Executive 1: "*[Executive 1] – I had a long talk with [Public Official B] last night about audit language. He is mtg today with [Senator 4] and Senate Counsel. We have a good plan to help. Just wanted u to know your team is engaged and helping – and we will get it if we can keep fes from negotiating against themselves*."

On July 13, 2019, Executive 2 texted Executive 1 that he heard from Public Official B regarding "*the audit*" language, explaining, "*[Public Official B] thinks he has it nailed and the language works. Confidentially, [FES Executive B] agrees."*

On July 16, 2019, Executive 2 and Executive 1 texted relating to the status of House Bill 6 and the budget. The conversation went as follows:

> Executive 2: *Budget conferees are meeting now - so the budget looks to be good to go (or they wouldn't be meeting). Our SEET language is in the bill. Still awaiting word on HB6 but our intel is that [Official Aide 1], [State Official 2] and [Public Official B]*

> *are still trying to get fes some more years.*
>
> Executive 1: *Decoupling*?
>
> Executive 2: *Will be offered tomorrow by [Senator 5] with help from [Senator 6]. Stupid they're making her offer it, but we are convinced there's no monkey business. It's greased.*

About a week later, on July 23, 2019, House Bill 6 passed the legislature with the decoupling provision advocated by FirstEnergy Corp. That day, Executive 1 sent to Public Official B a photo-shopped image of Mount Rushmore with the face of Public Official B, alongside Executive 2, Ohio Director of State Affairs, and Company C Executive, imposed over the four presidential faces with the caption, "*HB 6 FUCK ANYBODY WHO AINT US*." Public Official B commented that his picture was smaller than the others and then responded, "*funny*."

In addition, at FirstEnergy Corp.'s request and direction, Public Official B performed official action to fix FirstEnergy Corp.'s "Ohio hole" through a PUCO opinion eliminating the requirement that FirstEnergy Corp.'s Ohio electric distribution subsidiaries file a new base rate case when ESP IV ended in 2024.

For example, on November 5, 2019, Executive 1 texted to Executive 2 an article published that day, in which Morgan Stanley projected low growth for FirstEnergy Corp. because of "*a rate case review in 2024*." In his note accompanying the article, Executive 1 told Executive 2, "*Here's the MS down grade due to the 'Ohio hole*.'"

On November 10, 2019, Executive 1 texted Company C Executive, "*And, the FE rescue project is not over. At EEI financial conference. Stock is gonna get hit with Ohio 2024. Need [Public Official B] to get rid of the 'Ohio 2024' hole*." A few days later, on November 15, 2019, Executive 2 texted Executive 1, "*I spoke with [Public Official B] today. Told me 2024 issue will be handled next Thursday (November 21)*." Executive 2 later texted, "*he's going to make the*

requirement to file go away, but I do not know specifically how he plans to do it."

On November 21, 2019, Executive 2 texted Executive 1, "*Today is our day for action on the 2024 issue*." Executive 1 suggested that Public Official B make a "*public statement*" about the ruling, to which Executive 2 responded, "*On it*." Later that day, PUCO issued a ruling that FirstEnergy Corp.'s Ohio electric distribution subsidiaries were no longer required to file a new rate distribution case in 2024. Executive 2 later texted Executive 1 the PUCO decision, which highlighted the following language from the Opinion and Order: "*we find that it is no longer necessary or appropriate for the Companies to be required to file a new distribution rate case at the conclusion of the Companies' current ESP*."

Pursuant to House Bill 6, part of FirstEnergy Corp.'s revenue would have been decoupled at least until its next base distribution rate case, which was scheduled for 2024. The November 21, 2019 decision by PUCO eliminated FirstEnergy Corp.'s Ohio electric distribution subsidiaries' requirement to file its new rate distribution case at the conclusion of ESP IV in 2024. The November 21, 2019 PUCO decision addressed the 2024 "Ohio hole" by extending the time before the FirstEnergy Ohio utility subsidiaries were required to file a base rate case.

On November 22, 2019, approximately a day after PUCO's rate case policy change benefitting the energy company, and the day after news of the decoupling rider application became public, Executive 1 thanked Public Official B via text message. Specifically, Executive 1 texted Public Official B an image showing FirstEnergy Corp.'s stock increase with a note that stated, "*Thank you*!!" Public Official B responded, "*Ha – as you know, what goes up may come down. [Name] helped. Thanks for the note. Spoke to [name]last night*." Executive 1 replied, "*Every little bit helps. Those guys are good but it wouldn't happen without you. My Mom taught me to say Thank you*," to which Public Official B replied, "*Thanks*."

On January 15, 2020, a few months later, it appeared that another commissioner would be appointed to PUCO in 2020. Public Official A texted Executive 1, "*Who do you like for this PUCO board appointment*." That evening, Executive 1 texted Public Official A's message to Executive 2: "*Who do you like for this PUCO board appointment*"; Executive 1 followed up, "*Got this from [Public Official A] a little while ago*." Executive 1 then texted, "*But I think [Public Official B] wants the incumbent D re-upped because he's very cooperative with [Public Official B]*." Executive 1 later told Executive 2, "*Tell [Public Official B] [Public Official A] asked me I [sic] my response was whoever [Public Official B] wants*."

Executive 1 then texted Public Official A back as follows: "*[PUCO Official 2] is the commissioner who's up this April. [Public Official B] likes [PUCO Official 2]. [Public Official B] has been outstanding. Approved our decoupling filing today and got a 5-0 vote including [PUCO Official 2], even though Staff bureaucrats wanted to modify HB 6 language*." Public Official A responded, "*Very good*." Public Official A then stated, "*I need to have my appointee to make recommendation for Gov. I will take care of it tomorrow*."

In a March 4, 2020 text message exchange about possible future favorable action by Public Official B, Executive 1 summarized official action already performed by Public Official B at the request of FirstEnergy and stated: "*He will get it done for us but cannot just jettison all process*." After describing certain acts taken by Public Official B, Executive 1 explained that there is "*a lot of talk going on in the halls of PUCO about does he work there or for us? He'll move it as fast as he can. Better come up with a short term work around*."

As set forth in the Corporate Officer's Certificate, I am duly authorized to execute this Agreement on behalf of FirstEnergy Corp. I have read the Statement of Facts and have carefully reviewed it with counsel for FirstEnergy Corp. and FirstEnergy Corp.'s Board of Directors. On behalf of FirstEnergy Corp., I acknowledge that the Statement of Facts is true and correct.

July 20, 2021
Date

Steven E. Strah, President & CEO
FIRSTENERGY CORP.

July 20, 2021
Date

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ATTACHMENT B:
CORPORATE COMPLIANCE PROGRAM

Recognizing the remedial measures undertaken by FirstEnergy Corp. set forth in the Deferred-Prosecution Agreement, FirstEnergy Corp. agrees to continue to conduct, in a manner consistent with all of its obligations under this Agreement, appropriate reviews of its existing internal controls, policies, and procedures and to address any deficiencies in its internal controls, compliance code, policies, and procedures regarding compliance with U.S. law.

Where necessary and appropriate, FirstEnergy Corp. agrees to modify its compliance program, including internal controls, compliance policies, and procedures to ensure that it maintains an effective system of internal accounting controls designed to ensure the making and keeping of fair and accurate books, records, and accounts, as well as policies and procedures designed to effectively detect and deter violations of U.S. law. At a minimum, this should include, but not be limited to, the following elements to the extent they are not already part of FirstEnergy Corp.'s existing internal controls, compliance code, policies, and procedures:

High-Level Commitment

1. FirstEnergy Corp. will ensure that its directors and senior management provide strong, explicit, and visible support and commitment to its corporate policy against violations of U.S. law and its compliance code.

Policies and Procedures

2. FirstEnergy Corp. will develop and promulgate a clearly articulated and visible corporate policy against violations of U.S. law, which policy shall be memorialized in a written compliance code.

3. FirstEnergy Corp. will develop and promulgate compliance policies and procedures designed to reduce the prospect of violations of U.S. law and FirstEnergy Corp.'s compliance code, and FirstEnergy Corp. will take appropriate measures to encourage and support the observance of ethics and compliance policies and procedures against violation of U.S. law by personnel at all levels of FirstEnergy Corp. These policies and procedures shall apply to all directors, officers, and employees and, where necessary and appropriate, outside parties including consultants and lobbyists acting on behalf of FirstEnergy Corp. FirstEnergy Corp. shall notify all employees that compliance with the policies and procedures is the duty of individuals at all levels of the company.

4. FirstEnergy Corp. will ensure that it has a system of financial and accounting procedures, including a system of internal controls, reasonably designed to ensure the maintenance of fair and accurate books, records, and accounts. This system should be designed to provide reasonable assurances that transactions are recorded as necessary to permit preparation of financial statements in conformity with generally accepted accounting principles or any other criteria applicable to such statements, and to maintain accountability for assets.

5. FirstEnergy Corp. will ensure that all contributions made to entities incorporated under 26 U.S.C. § 501(c)(4) ("501(c)(4)" entities) and all payments to entities operating for the benefit of a public official, either directly or indirectly, are reviewed and approved by a compliance officer trained to ensure such payments comport with company policy and U.S. law. In addition, the amount, beneficiary, and purpose of all such contributions and payments must be reported to the Board on a quarterly basis.

6. FirstEnergy Corp. will ensure that lobbying and consultant contracts are reviewed and approved by a compliance officer trained to evaluate whether the purpose of the contracts and payments made pursuant to the contracts comport with company policy and U.S. law.

7. FirstEnergy Corp. will ensure that its written compliance code prohibits billing and payment practices used to subvert internal controls.

Periodic Risk-Based Review

8. FirstEnergy Corp. will develop these compliance policies and procedures on the basis of a periodic risk assessment addressing the individual circumstances of FirstEnergy Corp. FirstEnergy Corp. shall review these policies and procedures no less than annually and update them as appropriate to ensure their continued effectiveness, taking into account relevant developments in the field and evolving international and industry standards.

Proper Oversight and Independence

9. FirstEnergy Corp. will assign responsibility to one or more senior corporate executives of FirstEnergy Corp. for the implementation and oversight of FirstEnergy Corp. compliance code, policies, and procedures. Such corporate official(s) shall have the authority to report directly to independent monitoring bodies, including internal audit, FirstEnergy Corp.'s Board of Directors, or any appropriate committee of the Board of Directors, and shall have an adequate level of autonomy from management as well as sufficient resources and authority to maintain such autonomy.

Training and Guidance

10. FirstEnergy Corp. will implement mechanisms designed to ensure that its compliance code, policies, and procedures are effectively communicated to all directors, officers, employees, and, where appropriate, agents and business partners including consultants and lobbyists. These mechanisms shall include: (a) periodic training for all directors and officers, all employees in positions of leadership or trust, positions that require such training (e.g., internal audit, sales, legal, compliance, finance, and government relations), and, where appropriate, agents and business partners including consultants and lobbyists; and (b) corresponding certifications by all such directors, officers, employees, agents, and business partners certifying compliance with the training requirements.

11. FirstEnergy Corp. will maintain, or where necessary establish, an effective

system for providing guidance and advice to directors, officers, employees, and, where necessary and appropriate, agents and business partners including consultants and lobbyists, on complying with FirstEnergy Corp.'s compliance code, policies, and procedures, including when they need advice on an urgent basis.

Internal Reporting and Investigation

12. FirstEnergy Corp. will maintain, or where necessary establish, an effective system for internal and, where possible, confidential reporting by, and protection of, directors, officers, employees, and, where appropriate, agents and business partners including consultants and lobbyists concerning violations of U.S. law or FirstEnergy Corp.'s compliance code, policies, and procedures.

13. FirstEnergy Corp. will maintain, or where necessary establish, an effective and reliable process with sufficient resources for responding to, investigating, and documenting allegations of violations of U.S. law or FirstEnergy Corp.'s compliance code, policies, and procedures.

Enforcement and Discipline

14. FirstEnergy Corp. will implement mechanisms designed to effectively enforce its compliance code, policies, and procedures, including appropriately incentivizing compliance and disciplining violations.

15. FirstEnergy Corp. will institute appropriate disciplinary procedures to address, among other things, violations of U.S. law and FirstEnergy Corp. compliance code, policies, and procedures by FirstEnergy Corp.'s directors, officers, and employees. Such procedures should be applied consistently and fairly, regardless of the position held by, or perceived importance of, the director, officer, or employee. FirstEnergy Corp. shall implement procedures to ensure that where misconduct is discovered, reasonable steps are taken to remedy the harm resulting from such misconduct, and to ensure that appropriate steps are taken to prevent further similar misconduct, including assessing the internal controls, compliance code, policies, and procedures and making modifications necessary to ensure the overall compliance program is effective.

Mergers and Acquisitions

16. FirstEnergy Corp. will develop and implement policies and procedures for mergers and acquisitions requiring that FirstEnergy Corp. conduct appropriate risk-based due diligence on potential new business entities.

17. FirstEnergy Corp. will ensure that FirstEnergy Corp. compliance code, policies, and procedures regarding U.S. law apply as quickly as is practicable to newly acquired businesses or entities merged with FirstEnergy Corp. and will promptly train the directors, officers, employees, agents, and business partners consistent with Paragraph 5 of the Deferred Prosecution Agreement on FirstEnergy Corp.'s compliance code, policies, and procedures.

Periodic Reviews and Testing

18. FirstEnergy Corp. will conduct periodic reviews and testing of its compliance code, policies, and procedures designed to evaluate and improve their effectiveness in preventing and detecting violations of U.S. law and FirstEnergy Corp.'s code, policies, and procedures, taking into account relevant developments in the field and evolving industry standards.

ATTACHMENT C:
REPORTING REQUIREMENTS

FirstEnergy Corp. agrees that it will report to the U.S. Attorney's Office for the Southern District of Ohio (the "government") periodically, at no less than twelve-month intervals during a three-year term, regarding remediation and implementation of the compliance program and internal controls, policies, and procedures described in Attachment B. During this three-year period, FirstEnergy Corp. shall: (1) conduct an initial review and submit an initial report, and (2) conduct and prepare at least two follow-up reviews and reports, as described below:

a. By no later than one year from the date this Agreement is executed, FirstEnergy Corp. shall submit to the government a written report setting forth a complete description of its remediation efforts to date, its proposals reasonably designed to improve its internal controls, policies, and procedures for ensuring compliance with U.S. law, and the proposed scope of the subsequent reviews. The report shall be transmitted to the following representatives of the government, unless other instructions are provided by the government:

Assistant U.S. Attorneys Emily N. Glatfelter and Matthew C. Singer
U.S. Attorney's Office for the Southern District of Ohio
221 East Fourth Street, Suite 400
Cincinnati, OH 45213

FirstEnergy Corp. may extend the time period for issuance of the report with prior written approval of the government.

b. FirstEnergy Corp. shall undertake at least two follow-up reviews and reports, incorporating the views of the government on its prior reviews and reports, to further monitor and assess whether its policies and procedures are reasonably designed to detect and prevent violations of U.S. law.

c. The first follow-up review and report shall be completed by no later than one year after the initial report is submitted to the government. The second follow-up review and report shall be completed and delivered to the government no later than thirty days before the end of the Term.

d. The reports will likely include proprietary, financial, confidential, and competitive business information. Moreover, public disclosure of the reports could discourage cooperation, impede pending or potential government investigations and thus undermine the objectives of the reporting requirement. For these reasons, among others, the reports and the contents thereof are intended to remain and shall remain non-public, except as otherwise agreed to by the parties in writing, or except to the extent that the government determines in its sole discretion that disclosure would be in furtherance of the government's discharge of its duties and responsibilities or is otherwise required by law.

e. FirstEnergy Corp. may extend the time period for submission of any of the follow-up reports with prior written approval of the government.

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF OHIO
WESTERN DIVISION

UNITED STATES OF AMERICA,	:	**CASE NO. 1:21-CR-00086**
Plaintiff,	:	**JUDGE BLACK**
v.	:	**STATUS REPORT**
FIRSTENERGY CORP.,	:	
Defendant.	:	

On July 22, 2021, the United States Attorney's Office for the Southern District of Ohio ("USAO-SDOH") charged FirstEnergy Corp. by Information with Conspiracy to Commit Honest Services Wire Fraud and entered a Deferred Prosecution Agreement ("DPA") with FirstEnergy Corp. (Doc. 1, 3.) The DPA included a provision under which FirstEnergy Corp. was required to perform certain obligations for three years. (Doc. 3, PageID 60, 67.)[1] The USAO-SDOH has determined that FirstEnergy Corp. has successfully completed those required obligations. For example, FirstEnergy Corp. has undertaken remedial measures and implemented a compliance and ethics program designed to detect and deter violations of U.S. law as required by the DPA. Consequently, FirstEnergy Corp.'s annual reporting obligations, as detailed in DPA Attachment C, and its obligations set forth in DPA paragraphs 5 (B), (C), (E), and (F), will end within 30 days of July 22, 2024. (*See id*.)

[1] "Within thirty (30) days of the successful completion of the Term, FirstEnergy's obligations pursuant to paragraphs 5 (B), (C) (E) and (F) will end. FirstEnergy's remaining obligations under paragraph 5 will continue until the completion of any investigation, criminal prosecution, or civil proceeding brought by the USAO-SDOH related to any conduct set forth in the Statement of Facts." (*Id*. at PageID 67.)

FirstEnergy Corp. will continue to be bound by the remaining provisions in the DPA. Those ongoing and continuing obligations consist of continuing cooperation until the completion of any investigation, criminal prosecution, or civil proceeding brought by the USAO-SDOH related to the conduct set forth in the DPA's Statement of Facts, under paragraph 5(A), and the obligations listed in 5(D) (Transparency in Corporate Contributions), 5(G) (Public Statements by the Company), and 5(H) (Changes in Corporate Form). (*Id*. at PageID 67.) The USAO-SDOH intends to file another status report to the Court regarding the continuing obligations in the DPA by February 1, 2025.

Respectfully submitted,

KENNETH L. PARKER
United States Attorney

s/Emily N. Glatfelter
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CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing Status Report was served electronically upon counsel of record.

s/Emily N. Glatfelter
EMILY N. GLATFELTER (0075576)
Assistant United States Attorney

FE PA Exhibit TMA-10

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY

DOCKET NO. R-2024-3047068

Supplemental Testimony
of
Tracy Ashton

List of Topics Addressed

Customer Refunds

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II. CONCLUSION.....**Error! Bookmark not defined.**

SUPPLEMENTAL TESTIMONY
OF
TRACY ASHTON

Q. Has FirstEnergy Pennsylvania Electric Company ("FE PA" or the "Company") proposed any customer refunds in this base rate case?

A. Yes. As explained in Ms. Joanne Savage's direct testimony, FE PA is proposing a customer refund of $13.6 million based on the Company's reviews of certain non-operating or non-recoverable costs, which identified certain costs that were misallocated to the predecessor companies of FE PA. The $13.6 million consists of approximately $10.5 million that accumulated since the time of the predecessor companies' prior distribution base rate cases in 2006, 2014, and 2016, plus compounded interest of approximately $3.0 million.

Q. How did the Company determine the amount of those customer refunds?

A. FirstEnergy Corp. ("FirstEnergy") has performed three separate accounting analyses and reviews to determine the completeness of customer refunds proposed in this case. The Company believes it has identified any costs that may have been inappropriately recovered from customers in all material respects.

First, as stated in my direct testimony, FE PA Statement No. 4 on page 37, following the investigation of Ohio House Bill 6 ("H.B. 6") activities, FirstEnergy's Board of Directors discovered and reported that certain costs either lacked proper documentation, were improperly classified, or were misallocated to FirstEnergy's distribution utilities, including to FE PA.

Second, in addition to, and separate from this, FirstEnergy reviewed certain non-operating or non-recoverable costs as a result of recommendations for improvement identified during the Federal Energy Regulatory Commission ("FERC") and state audits, as well as part of a proactive corporate effort to review additional categories of costs which were not identified through audits.

The costs reviewed included advertising, sponsorships, competitive services, and lobbying. The review covered the period of the FERC audit, which was 2015-2021, except for review of sport sponsorships, which extended back to 2013.

Finally, FirstEnergy retained Craig Energy & Financial Services ("CEFS") to review and confirm the results of the internal review described previously, as well as to recommend and review other potential areas of non-recoverable expenses for consideration. The President and Chief Executive Officer of CEFS, Bryan Craig, spent over 30 years at the FERC serving as the agency's Director, Division of Audits and Accounting and Chief Accountant.

Q. Do you have a copy of what has been pre-marked as FE PA Exhibit TMA-6?

A. Yes.

Q. What is this document?

A. This is a copy of the FERC audit report that I mentioned earlier.

Q. Is this a true and correct copy of that FERC audit report?

A. Yes.

Q. Do you have a copy of what has been pre-marked as FE PA Exhibit TMA-7 (CONFIDENTIAL)?

A. Yes.

Q. What is this document?

A. This is a copy of the CEFS report that I previously referenced.

Q. Is this a true and correct copy of that CEFS report?

A. Yes.

Q. Do you recall Judge Dunderdale's request for information and documentation about the penalties and payments related to the H.B. 6 investigation in Ohio during the Thursday, August 15 telephonic hearing?

A. Yes.

Q. What penalties were paid by FirstEnergy Corp. under the Deferred Prosecution Agreement entered into with the U.S. Department of Justice?

A. Under a Deferred Prosecution Agreement ("DPA") entered into with the U.S. Department of Justice, FirstEnergy Corp. paid a $230 million penalty.

Q. Do you have a copy of what has been pre-marked as FE PA Exhibit TMA-8?

A. Yes.

Q. What is this document?

A. This is a public copy of the Deferred Prosecution Agreement that I mentioned.

Q. Is this a true and correct copy of that Deferred Prosecution Agreement?

A. Yes.

Q. Do you have a copy of what has been pre-marked as FE PA Exhibit TMA-9?

A. Yes.

Q. What is this document?

A. This is a copy of the status report issued by the United States Attorney's Office on July 21, 2024, acknowledging that FirstEnergy has successfully completed certain obligations required by the Deferred Prosecution Agreement.

Q. Is this a true and correct copy of that status report?

A. Yes.

Q. Let's start with the $230 million penalty under the DPA. Did FE PA customers incur any costs associated with the $230 million monetary penalty required under the DPA?

A. No. The criminal monetary penalty was paid by FirstEnergy Corp., and not allocated to FE PA or any of FirstEnergy's subsidiaries.

Q. How are you certain these costs did not get recovered from FE PA customers?

A. The monetary penalty was recorded to general ledger account 426300 "Fines/Penalties" and Cost Center 700764 at FirstEnergy Corp. Also, this item was reviewed by CEFS, and CEFS concluded that the monetary penalty was recorded on FirstEnergy Corp.'s books and records.

Additionally, paragraph 5(B) of the Deferred Prosecution Agreement states that, "FirstEnergy Corp. agrees that no tax deduction may be sought in connection with the

payment of any part of the monetary penalty, and FirstEnergy Corp. may not seek to recover any portion of the monetary penalty from customers, directly or indirectly." The July 21, 2024 status report confirms that FirstEnergy completed certain obligations it was required to within the 3-year term of the DPA.

Q. Did FE PA incur any costs directly related to payments to public officials described within the Deferred Prosecution Agreement's ("DPA") Statement of Facts?

A. Yes. As stated in DPA's Statement of Facts, FirstEnergy Corp. made payments to public officials in return for official action, including Samuel Randazzo and Larry Householder. The $4.3 million payment made to Samuel Randazzo through Sustainability Funding Alliance was not at any time paid for nor allocated to FE PA or its predecessor companies. The payment was charged to cost collector 3002986 which settles solely to FirstEnergy's Ohio distribution utilities. However, FirstEnergy identified payments made to certain entities associated with Larry Householder that were allocated to FE PA's predecessor companies. These costs were provided to FE PA Witness Savage in order to calculate the impact to customers and were included in the proposed customer refund.

Q. Were any other costs identified in the DPA or internal review paid for by FE PA customers?

A. Yes, there were certain costs associated with individuals named in the DPA that either lacked proper documentation, were improperly classified, or misallocated to FirstEnergy's distribution utilities, including FE PA. Additionally, there were certain non-operating or non-recoverable costs identified through the analysis performed in support of the FERC audit recommendation around lobbying costs, and the internal regulatory and accounting review, that were recovered from FE PA ratepayers. These costs were provided to FE PA

Witness Savage in order to calculate the impact to customers and were included in the proposed customer refund.

Q. You mentioned earlier the FERC audit report. Can you expand further on the FERC audit's recommendation and the procedures performed by FirstEnergy?

A. The FERC Division of Audits and Accounting ("DAA") completed an audit of FirstEnergy for the period January 2015 to September 2021. In its February 4, 2022 audit report, DAA recommended FirstEnergy perform an analysis of costs that FirstEnergy and its subsidiaries incurred associated with internal and external lobbying activities, including payments of FirstEnergy funds to outside entities for purposes of those entities using those funds for lobbying, and provide support to identify lobbying-related expenses improperly charged to utility operating accounts for the audit period. DAA recommended FirstEnergy submit the results of the analysis, and issue refunds to its customers.

To comply with this recommendation, FirstEnergy engaged a third-party consultant to identify external vendors who may have engaged in lobbying activities on behalf of FirstEnergy and its subsidiaries during the audit period. FirstEnergy employees then reviewed the payments to these vendors to identify the nature of the services provided and identify lobbying costs that had been misclassified, misallocated, or that lacked sufficient supporting documentation. FirstEnergy also identified current and former employees who were registered lobbyists during the audit period, and analyzed how those current and former employees charged their time through procedures that included the review of accounting and payroll records, as well as interviews of current employees. FirstEnergy also reviewed various ancillary costs associated with the registered lobbyists, including but not limited to cost of office space and communication and IT equipment. In addition to

these procedures, FirstEnergy proactively initiated a regulatory and accounting review of non-operating and non-recoverable costs. FirstEnergy reviewed costs associated with advertising, sport and non-sport related sponsorships, and competitive products. The costs that were determined to be mischarged to operating or capital accounts were provided to FE PA Witness Savage in order to calculate the impact to customers and included in the proposed customer refund.

Q. How are you certain all costs have been identified for refund to FE PA customers?

A. FirstEnergy hired CEFS to conduct a separate review to confirm management's analysis of non-recoverable and non-operating expenses. This review evaluated FirstEnergy's internal regulatory and accounting review performed, which included lobbying and politically related expenses, sponsorships, advertising expenses and IT depreciation expenses. CEFS also identified potential high-risk areas for accounting misclassifications that could impact rates billed to regulated affiliate customers. CEFS concluded that, "in all material respects, the major, potentially high-risk, assessment coverage areas were identified and evaluated for compliance with the Uniform System of Accounts, associated ratemaking impacts, and potential refunds owed to the regulated transmission and distribution affiliates' customers."

Specific to the finding identified through the FERC audit described previously, "CEFS examined the process that FirstEnergy used to capture the transactions that it disclosed in the FERC Audit Report at pages 50 and 51 as being misclassified, misallocated, or transactions that lacked sufficient supporting documentation. CEFS also performed a transaction review to identify additional transactions of the nature described

herein. Based on the additional review, CEFS did not uncover any transactions beyond that which was discussed in the FERC Audit Report at pages 50 and 51."

Q. Does that conclude your testimony?

A. Yes.

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

PENNSYLVANIA PUBLIC UTILITY COMMISSION ET AL.	:	**DOCKET NOS. R-2024-3047068 et al.**
	:	
V.	:	
	:	
FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY	:	

VERIFICATION

I, Tracy Ashton, being the Assistant Controller – Corporate, for FirstEnergy Service Company, am sponsoring FE PA Exhibit TMA-10. I hereby state that the aforementioned exhibit is true and correct to the best of my knowledge, information, and belief.

I understand that the statements herein are made subject to the penalties of 18 Pa.C.S. § 4904 relating to unsworn falsification to authorities.

8/19/2024
Date

Tracy Ashton